



CITY OF ALLEGAN  
CITY COUNCIL MEETING  
Monday, May 8, 2023 – 7:00PM  
City Hall – 231 Trowbridge Street Allegan, MI 49010

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7:00 PM Council Meeting (Action to be taken by Council on the following agenda items)

**Note: Please be courteous and turn cell phones off during the meeting.**

**1. CALL TO ORDER**

**2. ROLL CALL (Excused Absences if Any)**

**3. PLEDGE OF ALLEGIANCE**

**4. APPROVAL OF AGENDA**

4A – Approval of the Regular Council Meeting Agenda for May 8, 2023.

**5. APPROVAL OF MINUTES**

5A – Approval of the Study Session Minutes from April 24, 2023, Council Meeting.

5B – Approval of the Regular Meeting Minutes from April 24, 2023, Council Meeting.

5C - Approval of the Special Meeting Minutes from May 1, 2023, Council Meeting.

**6. SPECIAL PRESENTATIONS & RECOGNITIONS BY MAYOR OR COUNCIL**

**7. FIRST READING OF ORDINANCES and SCHEDULING OF PUBLIC HEARINGS**

7A – Adoption of Resolution 23.11 to introduce Ordinance 510 to repeal Chapter 13 – Historic Preservation, of the City of Allegan Code of Ordinances for a first reading.

**8. PUBLIC HEARINGS AND ADOPTION OF ORDINANCE**

**9. PUBLIC COMMENT**

**10. WRITTEN PETITIONS & REPORTS FROM SPECIAL COMMITTEES**

**11. REPORTS FROM BOARDS, COMMISSIONS & CITY OFFICES**

11A. City Boards, Commissions and Area Agencies

11A.1 – Airport Advisory Board May 1<sup>st</sup> Meeting – Peter Hanse

11B. Finance Department

11B.1 – Request to approve Accounts Payable and Payroll.

11B.2 – Public hearing for Fiscal Year 2024 budget.

11B.3 – Request to adopt Resolution 23.12 approving 3<sup>rd</sup> Quarter Budget Adjustments.

11C. Police Department

11D. Water Utilities

11E. Public Works

11E.1 – Request to adopt Resolution 23.13 authorizing a contract with MDOT to obtain reimbursement through ARPA funding for operations at Padgham Field Airport.

11E.2 – Request to authorize a purchase order for SME for additional work on a Leaking Underground Storage Tank and budget transfer in the amount of \$5,250.00.

11F. City Manager & City Clerk

11F.1 – Request to adopt Resolution 23.14 regarding the relocation of certain Allegan County functions from the County Courthouse to the County Services Building.

11F.2 – Request to adopt Resolution 23.15 to cancel the June 26<sup>th</sup>, July 24<sup>th</sup>, and August 28<sup>th</sup> study session meetings.

## **12. BOARD APPOINTMENTS**

## **13. COMMUNICATIONS FROM CITY MANAGER, COUNCIL & MAYOR**

## **14. CLOSED SESSION**

## **15. ADJOURNMENT**

### **PLEASE NOTE**

#### **AUDIENCE PARTICIPATION:**

In addition to addressing the Council during public hearings and under “Public Comment,” members of the audience may address the Council, on items listed under agenda numbers 11B-11F; please limit your comments to three minutes or less per item. Please step up to the Podium and state your name and address.

The proposed process for items listed under agenda numbers 11B-11F above shall be as follows:

1. Announcement of the agenda item by the Mayor.
  2. Verbal report provided by staff.
  3. Mayor asks councilmembers if they have any questions for staff to clarify the staff report.
  4. Mayor opens/closes the floor to receive public comment (if a public hearing is required or if the mayor determines public comments is warranted).
  5. Motion is made by a council member and seconded by another council member.
  6. Mayor then calls on councilmembers to discuss the motion if councilmembers wish to discuss.
  7. Mayor calls for a vote on the item after discussion has occurred.
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**CITY OF ALLEGAN  
CITY COUNCIL STUDY SESSION MINUTES  
Monday April 24, 2023, at 5:30 PM  
City Council Chamber – 231 Trowbridge Street  
Allegan, Michigan**

**1. Call to Order**

Mayor Galloway called the meeting to order at 5:30 PM.

**2. Public Comment**

(5:30 – 5:31) Allegan County Administrator Rob Sarro briefly addressed Council about the scheduled discussion about relocation of certain Allegan County functions from the County Courthouse to the County Services Building.

**3. Round Table Discussion amongst Council Members**

Councilmember Andrus brought up potentially cancelling the June 26<sup>th</sup>, July 24<sup>th</sup>, and August 28<sup>th</sup> study session meetings to allow councilmembers to mingle during the Fork in the Road food truck rally.

Councilmember Andrus discussed her concerns about the proposed increase to sewer rates in the FY2024 budget.

Water Utilities Director Doug Sweeris discussed the ongoing lead service replacement project.

**4. Discussion on a Resolution regarding the relocation of certain Allegan County functions from the County Courthouse to the County Services Building**

Council reviewed the proposed resolution regarding the relocation of certain Allegan County functions from the County Courthouse to the County Services Building and suggested a few minor changes. County Administrator Rob Sarro answered any questions that Council had about the relocation.

**5. Discussion regarding the Future of the Historic District Commission**

Council discussed future the Historic District Commission and code of ordinances Chapter 13 - Historic Preservation. The majority of Council directed city staff to prepare a report for the next Council meeting regarding the dissolution of the Historic District Commission.

**6. Review of the March Revenue and Expenditure Report**

Councilmember Redding asked a question about the net of revenue and expenditures for the 2022-23 amended budget.

**7. Review of Council Agenda**

**8. Adjournment**

Mayor Galloway adjourned the meeting at 6:57 PM.

**Respectfully submitted,**

**Michaela Kleehammer, City Clerk**





**CITY OF ALLEGAN  
CITY COUNCIL REGULAR MEETING MINUTES  
Monday April 24, 2023, at 7:00 PM  
City Council Chamber – 231 Trowbridge Street  
Allegan, Michigan**

**1. Call to Order**

Mayor Galloway called the meeting to order at 7:05 PM.

**2. Roll Call**

Present: Andrus, Bird, Galloway, Hanse, Redding, Zeter

Absent: Morgan

Motion by Bird with support from Redding to excuse Councilmember Morgan. **Motion passed 6-0.**

Also Present: City Manager Joel Dye, Downtown Manager Parker Johnson, City Clerk Michaela Kleehammer, and Water Utilities Director Doug Sweeris.

**3. Pledge of Allegiance**

**4. Approval of Agenda**

4A – Approval of the Regular Council Meeting Agenda for April 24, 2023.

Motion by Andrus with support from Bird to approve the Regular Council Meeting Agenda for April 24, 2023. **Motion passed 6-0.**

**5. Approval of Minutes**

5A – Approval of the Study Session Minutes from April 10, 2023, Council Meeting.

Motion by Hanse with support from Bird to approve the study session minutes from April 10, 2023. **Motion passed 6-0.**

5B – Approval of the Regular Meeting Minutes from April 10, 2023, Council Meeting.

Motion by Andrus with support from Bird to approve the regular meeting minutes from April 10, 2023. **Motion passed 6-0.**

The minutes of this meeting will be available at City Hall, 231 Trowbridge Street Allegan, MI 49010 269.673.5511  
The City of Allegan is an equal opportunity provider and employer.

5C – Approval of the Budget Meeting Minutes from April 12, 2023, Council Meeting.

Motion by Andrus with support from Hanse to approve the budget meeting minutes from April 12, 2023. **Motion passed 5-0 (Zeter abstaining).**

5D – Approval of the Budget Meeting Minutes from April 20, 2023, Council Meeting.

Motion by Zeter with support from Hanse to approve the budget meeting minutes from April 20, 2023. **Motion passed 5-0 (Redding abstaining).**

## **6. Special Presentations & Recognition by Mayor or Council**

6A – Drinking Water Week Proclamation from Mayor Galloway

## **7. First Reading of Ordinances and Scheduling of Public Hearings**

## **8. Public Hearings and Adoption of Ordinance**

8A – Public hearing, second reading, and adoption of Ordinance 509 to amend Article XV – Overlay Districts, of the City of Allegan Zoning Ordinance.

Public Hearing (7:12 – 7:12) – Let the record show that no public comment was given.

Motion by Andrus with support from Bird to adopt Ordinance 509. **Motion passed 6-0.**

## **9. Public Comment**

(7:13 – 7:15) Michael Kiella discussed his recent positive interaction with the Water Utilities Department.

## **10. Written Petitions & Reports from Special Committees**

## **11. Reports from Boards, Commissions & City Offices**

11A. City Boards, Commissions, and Area Agencies

11A.1 – Downtown Development Authority April 12<sup>th</sup> Meeting – Teresa Galloway

11A.2 – Public Spaces Commission April 12<sup>th</sup> Meeting – Bill Morgan

11B. Finance Department

11B.1 – Request to approve Accounts Payable and Payroll.

Motion by Bird with support from Andrus to approve accounts payable and payroll.

**Motion passed 6-0.**

11B.2 – Request to schedule a public hearing for the FY2024 budget for the May 8, 2023, Council meeting.

Motion by Hanse with support from Bird to schedule a public hearing for the FY2024 budget for May 8, 2023. **Motion passed 6-0.**

#### 11C. Police Department

#### 11D. Water Utilities

11D.1 – Request to authorize a purchase order for American Leak Detection to perform a leak detection survey in the amount of \$10,000.00.

Motion by Redding with support from Hanse to authorize the purchase order for American Leak Detection. **Motion passed 6-0.**

11D.2 – Request to authorize a change order to Purchase Order 23-0688 for the purchase of additional water main replacement material from EJ.

Motion by Hanse with support from Bird to authorize the change order to Purchase Order 23-0688. **Motion passed 6-0.**

11D.3 – Request to authorize a purchase order for Dixon Engineering for engineering administration of the painting of the Western Avenue water tower in the amount of \$28,500.00.

Motion by Andrus with support from Hanse to authorize the purchase order for Dixon Engineering. **Motion passed 6-0.**

11D.4 – Request to approve a logo for source water protection.

Motion by Bird with support from Andrus to approve the logo for source water protection. **Motion passed 6-0.**

11D.5 – Request to approve a purchase plan for educational and promotional items to promote source water protection education.

Motion by Hanse with support from Redding to approve the purchase plan. **Motion passed 6-0.**

#### 11E. Public Works

#### 11F. City Manager & City Clerk

11F.1 – Request to approve the draft Master Plan for the City of Allegan and begin the 42-day Public Commenting Period.

Motion by Bird with support from Andrus to approve the draft Master Plan and begin the

42-day public commenting period. **Motion passed 6-0.**

11F.2 – Request to approve the reappointment of three current Positively Allegan board members.

Motion from Andrus with support from Bird to reappoint Rachel McKenzie, Coulter Purdum, and Trish Winter to the Positively Allegan board. **Motion passed 6-0.**

11F.3 – Request to authorize a purchase order for ACP Entertainment for Bridgefest rides in the amount of \$12,000.00.

Motion by Bird with support from Hanse to authorize the purchase order for ACP Entertainment. **Motion passed 6-0.**

## 12. Board Appointments

## 13. Communications from City Manager, Council & Mayor

Clerk Kleehammer informed Council about an upcoming tour of the Hundred Leafs marijuana grow facility located at 845 Industrial Dr, and asked anyone who is interested in going on the tour to email her.

Downtown Manager Johnson reminded Council that the 2024 Arbor Day event is scheduled for April 28<sup>th</sup> at 10:00 AM.

Councilmember Andrus asked Johnson about the turnout of April Showers.

City Manager Dye asked for confirmation from Council that they are comfortable with the city offering more flexible work schedules for city employees.

Councilmember Redding mentioned that the Allegan Labyrinth Board will be holding their annual spring cleanup of the Rossman Park labyrinth the first weekend in May.

Councilmember Andrus thanked those that attended the ribbon cutting and open house for the new OnPoint building and mentioned that a friends and family open house is scheduled for Wednesday April 26 from 5 - 7 PM.

Councilmember Hanse shared information about the production of Escanaba in da Moonlight, which will be coming to the Griswold Auditorium and be sponsored by the Allegan Lions Club.

Mayor Pro-Tem Bird shared his family's positive interaction with Sargent Chad Dame on Easter after his son locked his keys in his car.

Mayor Galloway commented on the new downtown signs, which were installed near the beginning of the year and hoped that the signs would be permanent.

Council discussed whether they should have a tent during Bridgefest like they did last year.

**14. Closed Session**

**15. Adjournment**

Mayor Galloway adjourned the meeting at 8:07 PM.

**Respectfully submitted,**

**Michaela Kleehammer, City Clerk**



**CITY OF ALLEGAN  
CITY COUNCIL SPECIAL MEETING MINUTES  
Monday, May 1, 2023, 5:30PM  
City Council Chambers - 231 Trowbridge Street  
Allegan, Michigan**

**1. Call to Order**

Mayor Galloway called the meeting to order at 5:30 PM.

**2. Attendance**

Present: Andrus, Bird, Galloway, Morgan, Redding, Zeter

Absent: Hanse (arrived at 5:33 PM)

Motion by Andrus with support from Bird to excuse Councilmember Hanse.

**Motion passed 6-0.**

**3. Public Comment Period**

**4. Discussion on the Downtown Infrastructure and Streetscape Project**

Daniel Dombos, project manager from Abonmarche, aided city staff in discussion regarding condensing the schedule for the Downtown Infrastructure and Streetscape project into one year. Council held a general discussion thereafter.

**5. Other Comments**

**6. Adjournment**

Mayor Galloway adjourned the meeting at 6:15 PM.

**Respectfully Submitted by:**

**Michaela Kleehammer, City Clerk**



City of Allegan  
City Manager's Office  
269.673.5511  
231 Trowbridge Street  
Allegan, MI 49010

## MEMORANDUM

TO: Allegan City Council  
FROM: Joel Dye, City Manager  
REVIEWED BY: N/A  
DATE: May 4, 2023

SUBJECT: Adoption of Resolution 23.11 to introduce Ordinance 510 to repeal Chapter 13 – Historic Preservation, of the City of Allegan Code of Ordinances for a first reading.

### Action Requested:

It is requested that the City Council adopt Resolution 23.11 to introduce Ordinance 510 to repeal Chapter 13 – Historic Preservation, of the City of Allegan Code of Ordinances for a first reading.

### Background:

Over the past few years, the City of Allegan has held several discussions regarding the current state of the Historic District Commission. Most recently the City Historic District Commission undertook a year-long study to develop a report that reviewed their processes and impact on the community. During this study, the Commission held deliberate conversations about the City of Allegan and its work regarding Historic Preservation. These conversations were held monthly during open study sessions of the Historic District Commission, during two community public question and answer meetings as well as at a joint City Council and Historic District Commission Meeting. This report concluded with a recommendation for the City Council to remove most of the strict guidelines regulating exterior improvements to structures in the Historic District.

Following this report and more discussion with City Council the HDC refined their recommendation to request City Council to create an ordinance to prevent the demolition of historic structures unless the structure is beyond salvaging and/or create a conservation district in place of the many Historic Districts; this is essentially a demolition ordinance. Further the Historic District Commission recommended the dissolution of the Historic District Commission.

After consultation with the City Attorney, there are legal concerns with the demolition ordinance and as such is not being recommended. However, as in October 2021, the City Attorney advised that the city can simply repeal Chapter 13 of the City's Code of Ordinances which – Historic Preservation if the city would like to remove the local regulations of the Historic District.

Attached is the Resolution and associated ordinance that will repeal Chapter 13 of the City's Code of Ordinances. As one will see in the resolution, residents who support maintaining the existing historic district commission and their local authority to regulate exterior improvements to structures or would support the reorganization of the districts to cover a smaller area are encouraged to provide feedback to the City Council.



City of Allegan  
City Manager's Office  
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Allegan, MI 49010

Also attached is an email from the State Historic Preservation Office to another community in 2017 that stated an option to remove the local control is to repeal the local historic district ordinance. Considering that both the City Attorney and SHPO both agree a repeal of the ordinance is an appropriate process to remove the Historic District Commission, it is not believed that a study committee is needed as afforded under PA 169.

Attachment(s):

Resolution 23.11

Ordinance 510

Email from the State Historic Preservation Office

Report from the City of Allegan Historic District Commission

Final Recommendation from the Historic District Commission





**CITY OF ALLEGAN, MICHIGAN  
RESOLUTION 23.11**

***Repealing Chapter 13 – Historic Preservation, of the City of Allegan Code of Ordinances, and Offering a Means of Reestablishing Historic Districts through a Community Initiative***

**WHEREAS**, the City of Allegan historic districts were established in 1985; and

**WHEREAS**, the creation of historic districts necessitated the formation of a seven-member Historic District Commission to oversee changes to structures within the districts; and

**WHEREAS**, a portion of the structures within the Allegan historic districts have been altered to a point where the overall historical character of the districts have been diluted; and

**WHEREAS**, the City Council has struggled to maintain full membership on the Allegan Historic District Commission; and

**WHEREAS**, the City Council and the Historic District Commission recognizes the value of historic preservation; and

**WHEREAS**, the Allegan Historic District Commission spent over a year reviewing their processes and impact on the community; and

**WHEREAS**, during this process, the Historic District Commission engaged members of the community during two public open houses; and

**WHEREAS**, the Historic District Commission compiled and presented a recommendation to the City Council in November 2022, which called for removal of the strict guidelines of the Historic District Commission; and

**WHEREAS**, after a joint discussion with the City Council, the city attorney, and the State Historic Preservation Office, the Historic District Commission revised their recommendation in February 2023, which calls for the dissolution of the Historic District Commission; and

**WHEREAS**, the city attorney has advised that City Council has the power to repeal ordinances; and

**NOW, THEREFORE, BE IT RESOLVED** that the City Council introduces for a first reading Ordinance 510 to repeal Chapter 13 – Historic Preservation, of the City of Allegan Code of Ordinances, and schedules a public hearing and second reading of Ordinance 510 for the May 22, 2023, City Council meeting.

**BE IT FURTHER RESOLVED** that the City Council encourages community members who support maintaining the City’s existing Historic District Commission or who would support the restructuring of the current historic districts (perhaps covering less area within the City) to provide their feedback to the City Council during or prior to the public hearing on May 22, 2023.

The foregoing resolution was offered by Council Member \_\_\_\_\_ and supported by Council Member \_\_\_\_\_.

**DATED:** May 8, 2023

YEAS:

NAYS:

ABSENT:

ABSTAIN:

**RESOLUTION DECLARED: ADOPTED**

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**Michaela Kleehammer, City Clerk**

#### **CERTIFICATION**

**I, Michaela Kleehammer, duly appointed City Clerk of the City of Allegan, do hereby certify that the above is a true and correct copy of a resolution adopted by the City Council of the City of Allegan, Michigan, on this 8th day of May 2023.**

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**Michaela Kleehammer, City Clerk**

**CITY OF ALLEGAN  
ALLEGAN COUNTY, MICHIGAN**

**ORDINANCE NO. 510**

**AN ORDINANCE TO REPEAL CHAPTER 13 OF THE CITY OF ALLEGAN,  
CODE OF ORDINANCES IN ORDER TO DISCONTINUE THE REGULATIONS  
PREVIOUSLY PROVIDED IN THAT CHAPTER AND TO DISCONTINUE THE  
CITY’S HISTORIC DISTRICT COMMISSION**

The City of Allegan ordains:

Section 1. Repealer. Chapter 13 of the Code of Ordinances, entitled “Historic Preservation,” is hereby repealed in its entirety. The properties located within the historic districts created pursuant to that chapter shall no longer be subject to the regulations thereof, or to any regulations provided in the Local Historic Districts Act, 1970 PA 169, as amended, MCL 399.201 *et seq.*

Section 2. Publication and Effective Date. The City Clerk shall cause a notice of adoption of this ordinance to be published. This ordinance shall take effect upon publication.

YEAS: \_\_\_\_\_  
NAYS: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

**CERTIFICATION**

This is a true and complete copy of Ordinance No. 510 adopted at a regular meeting of the Allegan City Council held on \_\_\_\_\_, 2023.

\_\_\_\_\_  
Teresa Galloway, Mayor

\_\_\_\_\_  
Michaela Kleehammer, City Clerk

Introduced: May 8, 2023  
Adopted: \_\_\_\_\_, 2023  
Published: \_\_\_\_\_, 2023  
Effective: \_\_\_\_\_, 2023

## **Swanson, Alison**

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**From:** Arnold, Amy (MSHDA) [ARNOLDA@michigan.gov]  
**Sent:** Monday, April 24, 2017 4:54 PM  
**To:** Swanson, Alison  
**Subject:** Local Historic District

I Googled the church—it's a nice little building! Was also impressed at the resources immediately around it—the Greek Revival House for one. Hope the township will see fit to keep and reuse the building. Here are my thoughts.

The church building at 5860 Andersenville Road is a contributing resource to both Waterford Township's National Register District and the Local Historic District. The National Register district designation is honorary and there are no restrictions attached to it. The Local Historic District designation protects the resource through the review of proposed work by the historic district commission.

### **Protecting the Resource**

If the township wants to continue to protect the district and this resource, which we strongly encourage, we recommend the following:

- Waterford Township adopted its historic district ordinance in 1977 and it has not been updated since that time. Our recommendation would be to update the existing historic district ordinance. Changes were made to the state's local historic district act, PA 169 of 1970, as amended, in 1992 and the historic district ordinance should reflect those changes. The SHPO has a model ordinance online at [Michigan.gov/shop](http://Michigan.gov/shop) under SHPO Programs Local Historic Districts that the Township can adopt.
- Reappoint historic district commission members.
- Appoint a local historic district study committee to update the district's study committee report. This would require re-surveying the district and re-evaluating the integrity of the individual resources within it to see if they are contributing or non-contributing.

### **Eliminating the District**

If the Township no longer wants to protect its historic resources it has two options:

- Eliminate the historic district. Appoint a study committee to conduct a study based on the requirements of Section 399.214 of PA 169 to determine how the district no longer retains its historic character or significance. The historic district ordinance would remain in place enabling the creation of districts in the future (though as noted above it needs to be updated)
- Repeal the Historic District Ordinance.

### **Mothballing**

We encourage the township to consider mothballing the building until a solution is reached. Please see Preservation Brief 31 at <https://www.nps.gov/tps/how-to-preserve/briefs/31-mothballing.htm>

We also recommend the Michigan Historic Preservation Network's Resource Council Directory for consultants with technical preservation experience. Using consultants with proven experience can result in lower cost estimates on work to historic buildings. <http://www.mhpn.org/wp-content/uploads/2012/08/MHPN-2016-FINALWEB.pdf>

Amy L. Arnold  
Preservation Planner  
State Historic Preservation Office, Michigan State Housing Development Authority  
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November 11<sup>th</sup>, 2022

Dear Councilors,

Following this letter are our recommended changes to the HDC ordinance. Along with that recommendation are all documents pertaining to the work we have done to reach this conclusion. We, the HDC, firmly believe that we have extensively and thoroughly reviewed our processes and impact on the community to the best of our abilities. The recommendation that we have made comes with our full support and confidence. The HDC thanks you for your continued support and patience.

Respectfully,

A handwritten signature in black ink, appearing to read "E. Quinones-Walker". The signature is fluid and cursive, with a long horizontal line extending to the right.

Eddie Quinones-Walker, Chairperson

Allegan Historic District Commission

### Contributing Citizen Topics, Comments, Statements Provided with Context

Two public meetings were held in order to receive input from asset owners in Allegan's Historic Districts. A slide presentation was used to initiate the discussion. Individual AHDC members and city officials in attendance were introduced. Citizens responded to USPS mailed invitations to respond to the following three questions required in the current AHDC Study Group evaluation. The questions are: "What works", "what does not work", "do you have other defining ideas about the function of the AHDC".

### Compiled and Contextualized Public Inputs

1. The current (4 & 6 October, 2022) AHDC Public Forums generated an insufficient number of attendees (19 & 21) to constitute a statistically significant response from the asset owners invited to participate (483).
  - 1.1. Many assets were represented by husband & wife pairs, which over estimates the total engagement of the total AHDC asset owners.
  - 1.2. The qualitative data (responses and statements) obtained for the combined meetings represents at best (see 1.1) an 8% response rate, and can only be attributed to the attendees, and not the entire asset owner population, nor the entire city (5,200+) population.
    - 1.2.1. The meaning of non-participation by the asset owners is unstudied.
      - 1.2.1.1. Tally of participants, both nights combined: Prichard Overlook 9; Marshall Street 1; Mill 2; Brooklyn 2; Old Towne 2; Stedman House 2; Other/Unknown 1. (Does not equal total attendees—40).
  - 1.3. Based on the combined meeting inputs, it would be difficult to identify what the community thinks "is working" with regard to the AHDC.
  - 1.4. Based on the combined meeting inputs, it is fair to believe that the community thinks the following items are largely "what does not work".
    - 1.4.1. Several people asked if the AHDC is capable of describing its work processes.
2. It appears that attendees generally agree on truly historic assets (e.g. Gen. Pritchard's estate); but there is no agreement on the criteria for any other asset or asset class; they were unable to define the difference between "old" and "historic".
  - 2.1. They preferred the notion of *smallness, quaintness* indicating that it is a desired state (without providing a conclusive definition).
  - 2.2. Listing "characteristics for preservation" seemed to be a popular choice.
    - 2.2.1. There was agreement that this form of explanation might be absent from the inventory descriptions for some assets in the districts.
  - 2.3. Some attendees opined that assets have changed so much over the years that many (?) assets have lost the original architectural meaning. (A failure of annual review and tetra-annual evaluation?).
    - 2.3.1. The Tuesday majority said that many assets are no longer contributing.
    - 2.3.2. Someone asked "what happens if you don't follow the ordinances"... "what can happen to you?"
      - 2.3.2.1. Council Representative explained the current enforcement steps and consequences.
    - 2.3.3. The concept of "Good Enough" was introduced and was endorsed by the majority of the Tuesday group. The concept of acting with a "Lighter Touch" was introduced and endorsed by a majority of the Thursday group.

3. The AHDC Study Group was unable to focus its agreed-upon questions to obtain simple examples of “what is working”, “what is broken”, and “other defining” criteria from the attendees.
  - 3.1. This may forecast the public’s inability to provide assistance to City Council for the improvement of HDC-type activities.
  - 3.2. This possibly telegraphs the need for the HDC to receive direction, deliverables, priorities, and timetables from others.
4. A straw poll or vote did not occur to address the central question, should the AHDC Continue with Improvements; or be Dissolved.
5. Input on the nature of potential improvements for the AHDC was not directly requested from the attendees.
6. While “public spaces” was the subject of a brief funding discussion, the study group did not engage the community members present about the inventory, status, plans, or future of the city’s 50+ year old (hence, historic) public spaces under the auspices of the AHDC.
7. Allegan is a financially poor city.
  - 7.1. It takes a lot of resource to maintain (replace) like-for-like materials.
  - 7.2. Modern materials, well selected, can mimic the original treatments in a satisfactory way.
  - 7.3. Non-contributing assets confuse equitable standards and are irrational in administration.
  - 7.4. There is a value to preservation; however, if there is no funding mechanism, then preservation is a financial burden.
    - 7.4.1. Availability of “off the shelf replacement” features and the “affordability of obtaining” them was a recurring theme of the Tuesday group.
    - 7.4.2. There was general agreement that modern treatments are “just as good as” replacement with original materials.
    - 7.4.3. Some members of the Tuesday group wanted to know if AHDC ordinances were (more rigorously) enforced, would cost become a deterrent to purchase and investment in a HDC.
      - 7.4.3.1. Will enforcement make it more difficult to invest—scare potential buyers away.
8. Some residents recalled neighborhood tours, home tours, published materials, and an active enthusiasm to “show” the historic assets of the community (CLG purpose and programs).
  - 8.1. These recollections seemed to arise from nostalgia instead of a serious desire to resurrect these programs.
    - 8.1.1. No one volunteered to become a citizen-leader to bring these programs forward.
    - 8.1.2. The conversation was a lamentation and not an enthusiastic call-to-action.
9. Some residents believed that CLG status allowed for direct grant or funding opportunities for their private residences.
  - 9.1. Funding processes remain largely unknown to attendees.
  - 9.2. Investment tax credits and grants in kind require initial capital outlay by the residents; this aspect appeared to be a surprise to most attendees. (see #4, above)

10. We will simply “do what we want” [indicative that the purpose of the AHDC is to complete paperwork, which provides no value to residents, and simply slows down the process in meeting their real needs].
  - 10.1. “I don’t want government to be involved at all” [in the repair and maintenance of my property].
    - 10.1.1. While I don’t want government involved at all, I am unwilling to create or enforce community or neighborhood standards.
    - 10.1.2. Is it the government’s duty to interject itself into people’s homes (implied context is that the government does not have a duty to interject itself into people’s homes).
      - 10.1.2.1. Ordinances that protect the general well being and public safety are acceptable.
    - 10.1.3. One citizen suggested that “community pressure responds to neglected demolition”
    - 10.1.4. General comments about “acts like an HOA”, “confused about requirements”,
    - 10.1.5. We (Tuesday group comment) might not feel the need to ask for approval for improvements.
  - 10.2. It was inferred at the Tuesday meeting that the process takes too much time and is inconsiderate of owner’s immediate needs.
    - 10.2.1. The Application Form is cumbersome and time-consuming; I gave up trying (to complete it).
  - 10.3. Examples (Robinson Manor) were given where time critical scheduling was delayed by at least 3-months to accommodate HDC’s once-per-month meeting schedules and postponements. The process simply takes too long.
11. The Thursday group suggested dialog, not enforcement is a better approach.
  - 11.1. Rhetorical questions were asked by both groups suggesting that general ordinances are not enforced; are not enforced equitably; “depends on who you are”; etc.
    - 11.1.1. The implication is that no asset preservation enforcement exists at this time, whether the asset is or is not in a historic district.
12. Most residents at the Tuesday meeting did not know that they had purchased a home in a historic district, one that has restrictive covenants.
  - 12.1. They did not know the implications of buying a home in a historic district.
13. Most residents at the Thursday meeting knew that they had purchased a home in a historic district, one that has restrictive covenants.
  - 13.1. Discussion about why realtors do not inform potential buyers of this feature.
    - 13.1.1. Suggestions that a Deed Restriction could be a solution to inform buyers
14. One couple, who own business and residence assets in the Mill Historic district made many claims.
  - 14.1. “Historic has meaning and is vital”.
  - 14.2. Allegan should not “backslide into modernization”.
  - 14.3. Consideration must be given to “destination” appeal.
  - 14.4. There is value and need to “place commerce into historic properties”.
  - 14.5. Allegan should avoid a “free for all” (with respect to standards and requirements for preservation).
  - 14.6. Some attendees indicated that they would try to comply with or without HDC requirements.
    - 14.6.1. They expressed an interest in doing “the best they could” without specific parameters; but not necessarily the way the HDC wants it done.



15. The facilitator suggests that those in attendance, who might be proponents of an AHDC are those that have followed the rules, have a history of preservation, own preservation worthy assets, have a desire to preserve, have the means to preserve, are interested maintaining a functioning AHDC. On the contrary, those that see government interference as an over-reach, who are not financially positioned to preservation, have potentially historic, or “at one time” historic assets, and want to do the best they can, appear to be the majority opinion for the two meeting nights.
  - 15.1. There was an expressed politeness about the former, and a clear “directness” about the later position.
16. Information obtained at these two public meetings did not diminish, reduce, or negate any of the previous AHDC Study Findings.
  - 16.1. Inputs received are supportive of the Study Group Findings.

## Findings from the HDC Study Group—Compiled for 2May22

This work was chartered by the City Council and represents the outcome of a process analysis. It is intended as a first step in assessing and improving our work. No finding here should be interpreted as a step to assign blame or pointing out failures; like all systems at work, we are compelled to identify opportunities for improvement on behalf of the constituents we serve.

Programmatic improvements based on these findings could be the work of the HDC going forward on an item-by-item basis; and the success of which could be the task of the next periodic evaluation study group.

The following findings are presented by, and with the endorsement of the HDC—Study Group.

### Structural Findings

1. The community, working through the HDC, determines criteria for maintenance and preservation of historic assets.
  - 1.1. SHPO's role is to provide a supportive structure to guide and assist local governments in their efforts to create and maintain an HDC.
2. Voluntary Compliance to rules and standards for maintenance and preservation by those who own assets in a historic district is the desired state.
3. Investment and improvements that are "good enough" could create a positive trajectory and should be developed and encouraged.
  - Enforcement processes, their triggers, and resolution steps, are currently ill-defined and reactive.
    - 4.1. The "look, dimensions, and conditions" to be preserved and maintained are subject to a clear starting, or point of reference, from which changes over time can be measured and analyzed. Related to #3, above; also see 6.2 p.3 and 7.3.1, below.
      - 4.1.1. It is unknown for each of the assets in any of the historic districts what the original and documented exterior dimensions and conditions are, such that they can be defensibly used as a starting point or benchmark. (e.g. a photo or architectural drawing in sufficient detail to certify the preservation starting point at the time the asset was annexed into a district).
      - 4.1.2. If the original condition is not established, then rational assessment of the degree, amount, and trajectory of change is impossible to estimate (i.e. if one doesn't know where they started, they cannot measure the direction and distance they have travelled).
    - 4.2. Proactive and effectively communicated process steps and requirements is a desired state.
    - 4.3. Enforcement of zoning ordinances in general, and HDC ordinances work best when they work in tandem, which conveys a sense of continuity to all community asset owners.

- 4.4. It is unclear if asset owners were ever made aware that their acquisition exists inside of a Historic District
  - 4.4.1. It is unclear if asset owners were ever made aware at the time of acquisition that their purchase in a historic district had enforceable covenants and restrictions as a result of being within the bounds of a historic district.
5. The HDC has a duty to create processes that includes both an understanding of, and then addresses the meaning and implications of neglected demolition.
6. A process to onboard members of the HDC, which could include: orientation; ordinances, laws, regulations, and requirements; philosophy and prerogatives of the City Council; philosophy of the HDC; a relational diagram (customers and authorities); process workflow documents; (and perhaps other training and orientation materials); is absent.
  - 6.1. It is unknown how HDC members obtain knowledge sufficient to effectively fulfill their role as individual member, or and as a group.
  - 6.2. The decisions made, and recommendations of the HDC can have significant financial impact on each of the individual applicants, non-compliant asset owners, and violators, and should require a baseline level of knowledge.
  - 6.3. It is desirable in decision making processes, that those making the decisions, have a well understood and specific set of criteria against which a question can be decided.
7. The applications that arrive at the HDC are often incomplete to the extent that they are not ready for a decision.
  - 7.1. The expectation of asset owners on the progress and timing of an application may not coincide with the actual work process and progress the application will receive.
8. Programs that accentuate, advertise, reveal, and demonstrate the presence and significance of assets in the historic districts are principal components of mature HDC organizations.
  - 8.1. Programs of these types are the central focus and reason for HDCs to exist
  - 8.2. There are currently no funding provisions for such programs; nor, plans to invest and create such programs.

## Process Related Findings

1. The current HDC process relies primarily on "enforcement", which is a negative and punitive construct; it reflects a mindset supportive of institutional bullying.
  - 1.1. Enforcement actions should not rely on community members tattling on each other.
  - 1.2. Interactions between the HDC and city staff often occurs after a negative or adverse interaction.
  - 1.3. Approvals granted after projects start, or are completed, are pointless and support non-compliance.
2. Over time, ineffective interactions, and ill-will directed toward people and processes, has devolved into name calling (e.g. "the hysterical commission" etc.); the results of which are not conducive to constructive and effective interactions. This devolution is a decades-old concern with current-day implications.
3. The authority of the HDC could be better understood and communicated.
4. The creation of, and commitment to incremental enforcement rules and standards could be developed to ensure a positive trajectory of assets in the historic districts.
5. There is an expectation for an HDC in a CLG to appoint an architect, and a member of the local historical society to bring professional expertise to the commission.
6. Processes that close-out and notify all of the parties on the outcomes and resolution of both applications and enforcement activities should be developed.
  - 6.1. The duration of, or expiry for an approval may not exist, and is currently not well understood by the parties.
  - 6.2. The HDC lacks formal well-defined criteria for approval of projects outside of the original established HDC guidelines. Similar to 7.3.1.
7. Each asset in one of the historic districts can be placed on a continuum with respect to dimensions of merit codified by the HDC (e.g. age, condition, historic value, preservation potential, etc.).
  - 7.1. Currently an aggregate placement of individual assets on the continuum does not exist.
  - 7.2. Placement on a continuum has a predictive value for the trajectory of assets within a district.
  - 7.3. The cost to maintain and preserve assets in a district is currently disregarded; it is difficult for asset owners to publicly admit an inability to pay for ideal, high-end repairs and maintenance.
    - 7.3.1. It is desirable to codify what is "good enough" to make incremental improvements.

8. Insurance coverage for casualty and loss for assets within a district usually do not have a basis to estimate both the increased market value and repair costs that will be imposed upon the owner when repair or preservation is required after a loss has occurred.

- 8.1. Insurance policies will often not pay for repair and restoration to standards required by the HDC.

9. The combined municipal HDC processes have for some time preferred work-arounds instead of resolving core community concerns regarding the HDC; this works counter to fair and equal application of rules and requirements for owners of assets in a historic district. A not-so-subtle resistance to public discussion and resolution impedes process improvements and upgrades that might resolve conflicts.

10. Some community members believe that the HDC governs the use of listed assets as rental properties.

11. Some community members believe that owning a listed property has guaranteed entitlement funding for the assets in the historic district.

12. The content, conclusion(s), and trajectory assessment of the last several four-year Evaluation documents, required to maintain CLG status, may not be readily available to members of the HDC nor interested members of the community.

- 12.1. The conclusions, direction, and tasks associated with those documents are not routinely reviewed by the HDC and used to guide the near-term course of work for the current HDC.

### HDC Study Group Timeline

<b>Today</b>	2-4 meetings <b>Define</b>	2-4 meetings <b>Evaluation</b>	2-4 meetings <b>Report</b>	<b>Solution</b>
Opinion Anecdote Feelings	Impressions Value Problems Customer Requirements	Rankings Information	Agree/Disagree Narrative Understand the Problem	TBD

## Study Option Recommendations

### Boundary Condition #1 (a counterfactual)

*Do Nothing—Keep the Allegan Historic District Commission Just As It Is Now*

**PRO:**

- Sometimes broken systems, while unpredictable and messy, contain enough ambiguity and dysfunction that they accidentally allow for some degree of beneficial and flexible control.

**CON:**

- The current AHDC process is broken; operates under a faulty design; ignores place-making; shows little, if any ownership and commitment by historic district members; is governed by outdated ordinances; is often heavy handed and dictatorial; is reactive instead of proactive; is difficult to administrate; has not seated a full slate of members for some time; is not responsive to the financial needs of the community; is inflexible to changing standards for preservation; does not correct design faults (e.g. non-contributing assets remain included, ignores neglected demolition, does not adequately describe nor justify the characteristics to be preserved for each asset, etc); and does not conduct its business in a timely and expert manner that well-serves the community, council, and district members.

***The AHDC-Study Group does/does not recommend this option.***

### Boundary Condition #2 (reactive)

*Dissolve the Allegan Historic District Commission—Retire Its Standing Committee Status*

**PRO:**

- A broken system goes away.
- The faults of the formation activities go away.
- Eliminates the burden of administration from city staff and contract agencies.
- Eliminates one full set of city ordinances that must be maintained and administered.
  - Will acknowledge the lack of community engagement, which is near zero.
  - The shortcomings of community engagement in seating a qualified commission go away.
  - Eliminates divisiveness caused by the decisions and actions of a dysfunctional process.
- Preservation of truly Historic registered assets fall to the control of the Department of the Interior and possibly the State Historical Preservation Organization.

**CON:**

- Ignores that some assets in Allegan should be preserved and protected.
- Removes the city's CLG status—a "place at the table" is compromised.

- CLG funding opportunities become more difficult (e.g. MEDC, CLG, Historic Preservation Grants for public assets, Incentivized Tax Credits, etc.)
- Local control over preservation activities is compromised.
- There are public and other assets that truly deserve preservation.

***The AHDC-Study Group does/does not recommend this option.***

### **A Middle-ground Approach to Historic Preservation Option #3**

*Develop a Lighter Touch—A Good Enough Process That Identifies and Respects What Should be Preserved*

PRO:

- Maintains local control over preservation activities—a local voice.
- Preserves CLG funding opportunities (e.g. MEDC, CLG, Historic Preservation Grants for public assets, Incentivized Tax Credits, etc.)
- Updates preservation activities to remove what doesn't work, while establishing those things that *should be* preserved.
- Supports Investors and Developers of Key Core Assets (including Real Estate and Public Assets).
- Maintains key relationships (e.g. MEDC, SHPO, CLG, etc.).
- Requires a desired, renewed, coordinated, and rigorous Ordinance structure (one that might facilitate oversight by staff and contractors). Closer to a check-box approach to compliance.
- Engage Space-making to support intentionality: create, respect, and nurture awareness and needs of those in a historic district, those not in a historic district, and the enterprises of non-primary employers.
- Provide the opportunity to strike the past, and re-inventory assets, determining which have documented and verifiable historical significance or contribute to place-making.
- Could survey all public entities, (assets >= 50 years old) that should be added, specified, and correctly described, to create an inventory of public assets for preservation (e.g. Rossman Park, Mahan Park, Trestle Bridge, Second Street Bridge, Riverfront Boardwalk, JC Park, Lange Garden Fountain, Oakwood Cemetery Civil War Burial Grounds and Chapel, etc.).
  - Preserve funding opportunities for public assets.
  - Respect place-making.
    - Seek, Qualify, Appoint, and Support a special panel of informed, if not expert citizens, to a.) verify the validity of claims; b.) create the inventory; c.) list in



sufficient detail the characteristics, specifications, and reasons for the designation; and d.) codify in Policy and Ordinance.

- Identify assets that will require mandatory Demolition evaluation.
  - Address the topic of *Neglected Demolition*.
- Provide an opportunity for council to re-evaluate and commit to a system that provides clear and measured *Direction, Deliverables, Priorities, and Timeliness* to preservation activities.
- Successfully capturing a new and improved process in ordinance could change the dysfunctional AHDC into a new and meaningful advisory body with enforceable ordinances.
- Survey and identify Non-Contributing assets within the various historic districts.
  - Subject non-contributing assets to general zoning ordinance—ignore their presence.
- Foster a more meaningful and engaged relationship with the local historical society, county historical society, and CLG.
- Actively manage the marketing of the redefined structure.
- Possibly renaming the organization to Preservation District Organization (or similar) may assist in helping the community forget the current commission with all of its faults, and look with optimism to the success of the new organization

CON:

- It will simply require leadership, work, and commitment at many levels.
  - Will require a community willing to support the new organization with its participation.
  - Requires the identification, qualification, appointment, and attendance expectations for the members.
  - Will require Council, working with Staff, to provide direction, deliverables, priorities, and timelines until the new organization is mature and self-managing.
  - It may require a budget.
- Does not satisfy those in the community that believe the government has no role in telling them what they can do to their property.
- The current AHDC does not have the horsepower to accomplish this heavy lift without help.
- It will require the patience and help of council to allow these opportunities to develop and prosper.

***The Allegan Historic District Commission RECOMMENDS/DOES NOT RECOMMEND this option.***

## **HDC Final Recommendation**

**11/7/22**

**The Allegan City Historic District Commission proposes a new set of practices in order to create a better impact on our community.**

### **1. Remove the strict guidelines pertaining to exterior projects.**

Projects that involve repairing or replacing exterior features will not need to go through the application process. This includes but is not limited to, re-siding the structure, replacement of windows/doors, repair or replacement of architectural details, etc.) Materials will not be looked at in the same fashion as before. Like-for-like materials as well as modern, yet aesthetically appropriate materials are free to be used at the owner's discretion.

### **2. The HDC Ordinance should be rewritten to show that any exterior project on a structure within any of our Historic Districts that requires a building permit must go through an approval process.**

Projects could be approved based on the information used to get the building permit. This process would be weighted the same as any other requirement to obtain a Building Permit. Without HDC approval, a Building Permit could not be issued. HDC would work with PCI and City Staff to gain access to the information needed. Projects could be approved in a public meeting format but would not require a representative for the project to be present. The goal of the HDC would be to minimize the labor on the part of the home/building owner.

### **3. Community Outreach and Involvement**

Though vigorous research, the HDC has found that residents within the city believe that Allegan's "charm and quaintness" is an asset worth preserving. The HDC believes that it can gain more community support and voluntary compliance by becoming more publicly involved and making its presence known. The HDC aims to do this through educational seminars on all facets of owning a historic structure, creating and distributing literature and other items, as well as creating a link between the HDC and the Allegan County Historical Society in order to create and participate in events and other functions within the community. The HDC believe this method will reframe the opinions of it within the minds of the public in a positive way, leading to a public sense of pride for our Historic Districts and an agreement to cooperate to preserve the things we love.

## **Two-Step Process to Achieve New Goals**

### **Step 1.**

- Rewrite ordinance to eliminate the need for approval when replacing/repairing exterior features using like-for-like or aesthetically appropriate modern materials.
- Include in ordinance that building permits for projects within the Historic Districts cannot be obtained without approval from the HDC
- PCI would be required to submit information gathered for the building permit to the HDC for approval
- HDC would have one week from the submission of the information from PCI to schedule and hold a meeting to approve the project.
- Add a demolition ordinance that prevents demolition of structures within the Historic Districts without approval from the HDC

### **Step 2.**

- Request and obtain a budget from City Council
- Develop community workshops/events
- Design and print literature (i.e. newsletter, welcome packet for new homeowners, etc.)
- Redesign HDC website and include a digital form for questions regarding projects within the Historic Districts
- Create a relationship and partnership with the Allegan County Historical Society
- Recruit new members to the commission.
- Regularly scheduled monthly meetings would be maintained but be focused on community outreach and development

# HDC Final Recommendation

2/3/23

In early November of 2022, We, the Allegan Historic District Commission submitted three recommendations to City Council on the future of the HDC with an emphasis on option three as the preferred choice. It wasn't until that final recommendation was further looked at that both Council and the HDC learned of the issues that would arise if that option were to be chosen. The main points we aimed to correct with our recommendation related to public support/voluntary compliance, enforcement, and maintaining Allegan's status within the Certified Local Government program. After our joint meeting between City Council, Alan Higgins of The State Historic Preservation Office and the HDC it became clear that not only would our issues not be appropriately corrected, but some would be exacerbated. Therefore, our recommendation has changed in the light of this newly discovered information. Our revised recommendation is as follows:

We recommend that City Council create an ordinance to prevent the demolition of historic structures unless the structure is beyond salvaging and/or create a conservation district in place of the many Historic Districts. We further recommend that City Council dissolve the Historic District Commission.

This recommendation is submitted with deep thought and consideration for all the consequences it brings. We firmly believe that this is the best method to serve the people of Allegan effectively and equitably. This is not to say that if in the future there is substantial desires for an HDC our local Government can't form another. However, based on our thorough and exhaustive research, we believe that the absence of our current HDC is not only what the residents of these districts want, but also the most effective and efficient way to correct the issues that have been festering for many years.

We sincerely thank you for taking the time to read this final recommendation and encourage anyone with questions to reach out to us whenever necessary.

Sincerely,

William Quinones-Walker  
Allegan Historic District Commission, Chairperson



**City of Allegan  
Airport Advisory Board  
740 Grand Street  
Allegan MI 49010  
May 1, 2023 at 5:30PM**

**MINUTES**

- I. Call to Order: Chair Millin called the meeting to order at 5:31 p.m.
- II. Attendance:

Members Present: Andy Millin - Chair, Jack Ephofen, Dennis Bennett and Craig Warren  
Members Absent: Jason Apol – Vice Chair, Peter Hanse, Richard Guilifoil.  
Bernie Sosnowski.  
Others Present – Gerr Doult, Jon Van Duinen, P.E. of Prein & Newhof (PN)
- III. Approval of minutes from March 2023 meeting (April 2023 meeting was cancelled).

***Motion by Andy, Supported by Dennis*** to approve the minutes of the March 2023 meeting. Passed unanimously.
- IV. Old Business:
  - a. Airport tree update – PN Drone results, impact on turf runway and ACIP projects. PN drone results indicate at least eight trees are too tall and are interfering with the approach. Seven trees are located on the Allegan Credit Union (ACU) parcel, and we have no easement to trim or remove the trees. Jon and Doug discussed rotating the turf runway but could not find a suitable location that was not interfered with by tall trees. Jon mentioned there is not enough airport owned land to shift the runway southerly to gain the needed length. Current airport license status (provisional) does not allow us to proceed with ACIP projects. Discussion centered around vacating the turf runway. Ger suggested that we notify the tenants of the impending closure, should we close the turf runway. Jon indicated we are still receiving state funding for the airport, but with the provisional license, we are limited to the number of years we can postpone projects before funding is impacted. After further discussion, it was ***moved by Andy and Supported by Craig*** to **notify the City council that the board advises to close the turf runway due to compliance issues**, and to begin the process. Supported by all present.

Copies of the minutes of the Airport Advisory Board may be obtained at City Hall, 231 Trowbridge Street, Allegan, Michigan 49010. (269) 673-5511

V. New Business:

- a. Allegan Credit Union block party Saturday May 13, 2023. 1p to 4. With setup in the morning. NOTAM to be called in.

VI. Airport Manager Comments:

- a. Next meeting scheduled for Monday June 5, 2023.
- b. Hangar leases – Full occupancy as of 04/03/23. Andy mentioned he has vacated his hangar, and it was leased to another party. Andy will remain on the board and finish his term. **Thank you for your years of service, Andy.**
- c. Kadzban mentioned a neighboring parcel (outside the city limits) inquired about obtaining a through the fence easement to access the airport property. City opinion is to deny, and to allow construction on the airport property once turf runway is formally abandoned. Jon will verify if the request can be denied. More information from the adjoining property owner is needed – single hangar, t-hangar, location.

VII. Advisory Board Comments:

Dennis – asked about deer situation. Kadzban received information from the DNR, suggestions in that information are to have the deer cull coincide with a regular deer season.

Dennis gave an update on his proposal to install a self-contained jet fuel tank. It is a work in progress.

Dennis asked about rolling the turf around the sky dive tent area, and to restore the turf damaged by snow plowing. DPW will schedule.

Ger asked Jon how many hangars will be in the new building, 6 or 8. Unsure at this point in time, due to construction costs associated with new hangar construction.

Pavement Condition Index – contractor for MDOT-AERO will be in this Sunday 05/07/2023 to rate the asphalt surfaces. PCI relates to expected life expectancy of the asphalt surfaces.

Andy suggested it is time to survey other airports for rental rates, possibly adjust ours following the survey. He performed the last survey a few years ago.

VIII. Adjournment: ***Motion by Craig, Supported by Andy*** to adjourn at 6:25 p.m.



City of Allegan  
Finance Department  
269.673.5511  
231 Trowbridge Street  
Allegan, MI 49010

## MEMORANDUM

TO: Allegan City Council  
FROM: Carol Canales, Finance Clerk  
REVIEWED BY: Joel Dye, City Manager  
DATE: May 8<sup>th</sup>, 2023  
  
SUBJECT: Approval of Accounts Payable and Payroll

### Action Requested:

It is requested that City Council approve accounts payable in the amount of \$659,624.94 and payroll in the amount of \$121,180.67 for a total disbursement of \$780,805.61.

### Background:

Attached is the Disbursement Report highlighting the accounts payable by fund as well as listing the individual payments to the vendors paid through May 8<sup>th</sup>, 2023.

### Attachment(s):

Disbursement Report

# Disbursement Report

## May 8, 2023

### Accounts Payable by Fund April 21st through May 8th, 2023

General Fund	\$	142,273.28
Major Streets	\$	4,223.59
Local Streets	\$	5,173.31
Grants	\$	-
DDA	\$	12,926.00
PA	\$	122.64
Sewer	\$	242,302.40
Water	\$	202,433.21
Motor Vehicle Pool	\$	50,170.51
Trust & Agency	\$	-
<b>Total A/P by Fund</b>	<b>\$</b>	<b>659,624.94</b>
Regular Check Run	\$	214,542.85
ACH/EFT/Wires	\$	443,345.13
Off-Cycle Check Runs	\$	1,736.96
<b>Total Checks</b>	<b>\$</b>	<b>659,624.94</b>
Payroll Check Remittances	\$	1,433.96
Payroll EFT Remittances	\$	45,328.62
<b>Total Remittances</b>	<b>\$</b>	<b>46,762.58</b>
Payroll - April 26th (for WE 04/24/2023)	\$	74,418.09
<b>Total Payroll</b>	<b>\$</b>	<b>121,180.67</b>
<b>Total Disbursements</b>	<b>\$</b>	<b>780,805.61</b>



**5/8/2023**

**Off Cycle Check Runs**

<b>Ck#</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>	<b>Date</b>
5892	Auto Owners Insurance	Notary	\$ 90.00	04/26/23
5893	Universal	Film	\$ 993.51	04/26/23
5894	Tri-State	Film	\$ 140.00	05/03/23
5895	Universal	Film	\$ 513.45	05/03/23
<b>Total Manual Checks</b>			<b>\$ 1,736.96</b>	

**Payroll Remittance Checks Report**

<b>Ck#</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>	<b>Date</b>
5887	CZFC INC	Wage Garnishments	\$ 110.00	04/24/23
5888	MISDU	Child Support	\$ 860.96	04/24/23
5889	SEIU LOCAL 517M	Union Dues	\$ 238.50	04/24/23
5890	ALLEGAN CO COURT	Wage Garnishments	\$ 12.50	04/24/23
5891	SEIU LOCAL 517M	Union Dues	\$ 212.00	04/24/23
<b>Total Payroll Checks</b>			<b>**Included in Payroll Total \$ 1,433.96</b>	

**EFT Payroll Payment Report**

<b>EFT#</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>	<b>Date</b>
EFT 1007	JOHN HANCOCK	Retirement - 457/Loan	\$ 3,848.13	04/24/23
EFT 1008	AFLAC	Premiums	\$ 349.04	04/24/23
EFT 1009	FEDERAL TAX DEPOSIT	Federal Taxes	\$ 23,639.03	04/24/23
EFT 1010	MERS DC	Retirement - PD	\$ 1,044.79	04/24/23
EFT 1011	MERS DB	Retirement - PD	\$ 309.87	04/24/23
EFT 1012	JOHN HANCOCK	Retirement - MPP	\$ 8,372.73	04/24/23
EFT 1013	MI DEPT OF TREASURY	SITW	\$ 7,765.03	04/24/23
<b>Total Payroll EFT Payments</b>			<b>\$ 45,328.62</b>	
<b>Total Manual Checks</b>			<b>\$ 48,499.54</b>	

## Check Register - EFT

5/8/2023

Check Date	Ck#	Vendor Name	Description	Total Amount
04/11/23	3058	INVOICE CLOUD	Service Fee	\$ 241.40
04/11/23	3059	PITNEY BOWES	BILLING PERIOD 10/01/2022 - 03/31/2023	\$ 382.94
04/11/23	3060	CHARTER	Internet Billing - March 2023	\$ 2,500.94
04/30/23	3061	CONSUMERS ENERGY	APRIL 2023 - 1030 3714 2579 - 223 HUBBARD ST UNIT 3	\$ 79.28
04/30/23	3062	CONSUMERS ENERGY	APRIL 2023 - 1000 6396 9610 - 740 GRAND ST NEW	\$ 212.07
04/30/23	3063	CONSUMERS ENERGY	APRIL 2023 - 1000 3173 3817 - 810 GRAND ST	\$ 115.13
04/30/23	3064	CONSUMERS ENERGY	APRIL 2023 - 1000 5942 6575 - 1201 113TH AVE	\$ 39.89
04/30/23	3065	CONSUMERS ENERGY	APRIL 2023 - 1000 5942 6641 - 1251 29TH ST	\$ 28.81
04/30/23	3066	CONSUMERS ENERGY	APRIL 2023 - 1000 6706 5001 - 700 RIVER ST	\$ 33.51
04/30/23	3067	CONSUMERS ENERGY	APRIL 2023 - 1000 7457 3799 - 1 RIVERFRONT PLAZA	\$ 41.53
04/30/23	3068	CONSUMERS ENERGY	APRIL 2023 - 1000 3182 8468 - 1000 MARSHALL ST	\$ 54.67
04/30/23	3069	CONSUMERS ENERGY	APRIL 2023 - 1030 1208 2691 - 740 GRAND ST STE22	\$ 182.62
04/30/23	3070	CONSUMERS ENERGY	APRIL 2023 - 1000 0402 5795 - 613 1/2 GRAND ST	\$ 62.01
04/30/23	3071	CONSUMERS ENERGY	APRIL 2023 - 1000 0402 5852 - 740 GRAND ST	\$ 119.54
04/30/23	3072	CONSUMERS ENERGY	APRIL 2023 - 1000 3274 0803 - 634 HOOKER RD	\$ 482.49
04/30/23	3073	CONSUMERS ENERGY	APRIL 2023 - 1000 3274 0928 - 636 HOOKER RD	\$ 30.74
04/30/23	3074	CONSUMERS ENERGY	APRIL 2023 - 1000 3274 3922 - 1050 LINCOLN RD	\$ 41.25
04/30/23	3075	CONSUMERS ENERGY	APRIL 2023 - 1000 0672 3850 - 177 THOMAS ST	\$ 62.01
04/30/23	3076	CONSUMERS ENERGY	APRIL 2023 - 1000 6091 3314 - 435 N EASTERN	\$ 1,029.59
04/30/23	3077	CONSUMERS ENERGY	APRIL 2023 - 1000 0545 2022 - 311 WESTERN AVE	\$ 32.96
04/30/23	3078	CONSUMERS ENERGY	APRIL 2023 - 1000 0545 2790 - 477 WESTERN AVE	\$ 33.41
04/30/23	3079	CONSUMERS ENERGY	APRIL 2023 - 1000 0551 6768 - 540 CUTLER ST	\$ 38.36
04/30/23	3080	CONSUMERS ENERGY	APRIL 2023 - 1000 0563 7010 - 605 DELANO ST	\$ 50.95
04/30/23	3081	CONSUMERS ENERGY	APRIL 2023 - 1000 0623 3199 - 401 HUBBARD ST	\$ 39.89
04/30/23	3082	CONSUMERS ENERGY	APRIL 2023 - 1000 0623 3769 - 401 HUBBARD ST	\$ 239.05
04/30/23	3083	CONSUMERS ENERGY	APRIL 2023 - 1000 0623 4007 - 335 HUBBARD ST	\$ 188.55
04/30/23	3084	CONSUMERS ENERGY	APRIL 2023 - 1000 0623 7927 - 150 KENT ST	\$ 50.95
04/30/23	3085	CONSUMERS ENERGY	APRIL 2023 - 1000 0631 3116 - 6 MILL DISTRICT	\$ 62.01
04/30/23	3086	CONSUMERS ENERGY	APRIL 2023 - 1000 0631 3876 - 130 MILL RD	\$ 41.25
04/30/23	3087	CONSUMERS ENERGY	APRIL 2023 - 1000 0631 4627 - 224 MONROE	\$ 83.72
04/30/23	3088	CONSUMERS ENERGY	APRIL 2023 - 1000 0631 4734 - 170 MONROE	\$ 548.70
04/30/23	3089	CONSUMERS ENERGY	APRIL 2023 - 1000 0658 5804 - 130 WATER ST	\$ 117.33
04/30/23	3090	CONSUMERS ENERGY	APRIL 2023 - 1000 0663 0527 - 111 2ND ST	\$ 138.23
04/30/23	3091	CONSUMERS ENERGY	APRIL 2023 - 1000 0663 2192 - 691 AIRWAY DR	\$ 495.03
04/30/23	3092	CONSUMERS ENERGY	APRIL 2023 - 1000 0657 3479 - 225 LANE ST	\$ 62.01
04/30/23	3093	CONSUMERS ENERGY	APRIL 2023 - 1000 0662 6392 - 101 MARSHALL ST	\$ 50.95
04/30/23	3094	CONSUMERS ENERGY	APRIL 2023 - 1000 0662 6558 - 301 MARSHALL ST	\$ 35.31
04/30/23	3095	CONSUMERS ENERGY	APRIL 2023 - 1000 0672 3660 - 355 THOMAS ST	\$ 50.95
04/30/23	3096	CONSUMERS ENERGY	APRIL 2023 - 1000 0539 8548 - 621 VERNON ST	\$ 201.00
04/30/23	3097	CONSUMERS ENERGY	APRIL 2023 - 1000 3821 7046 - 740 GRAND AIRPORT LTS	\$ 208.63
04/30/23	3098	CONSUMERS ENERGY	APRIL 2023 - 1000 0649 5442 - 211 TROWBRIDGE	\$ 686.99
04/30/23	3099	CONSUMERS ENERGY	APRIL 2023 - 1000 0649 5699 - 211 1/2 TROWBRIDGE	\$ 43.61
04/30/23	3100	CONSUMERS ENERGY	APRIL 2023 - 1000 0603 0009 - 139 1/2 BRADY ST	\$ 28.81
04/30/23	3101	CONSUMERS ENERGY	APRIL 2023 - 1000 0603 0173 - 125 BRADY ST	\$ 186.88
04/30/23	3102	CONSUMERS ENERGY	APRIL 2023 - 1000 0603 0363 - 115 BRADY ST	\$ 29.08
04/30/23	3103	CONSUMERS ENERGY	APRIL 2023 - 1000 0618 2263 - 111 HUBBARD ST	\$ 45.83
04/30/23	3104	ENTERPRISE FLEET MANAGEMENT	Maintenance Management	\$ 14,977.47
04/30/23	3105	HUNTINGTON BANK	Credit Card - March 2023	\$ 4,551.60
04/30/23	3106	MERS OF MICHIGAN	Retirement - PD - March 2023	\$ 24,030.10
04/30/23	3107	MICHIGAN GAS UTILITIES	Utilities	\$ 7,624.59
04/30/23	3108	US BANK NATIONAL ASSOCIATION	GOLT Refunding Bonds	\$ 296,850.00
05/04/23	3109	DELTA DENTAL	Premiums	\$ 3,545.44
05/04/23	3110	HEARTLAND	Credit Card Fees	\$ 507.53

Check Register - EFT  
5/8/2023

Check		Vendor Name	Description	Total Amount
Date	Ck#			
05/04/23	3111	MERS OF MICHIGAN	Retirement - PD - April 2023	\$ 22,627.73
05/04/23	3112	METLIFE	Premiums	\$ 659.27
05/04/23	3113	PRIORITY HEALTH	Premiums	\$ 58,440.54
Total EFT Payments: 4				\$ 443,345.13

## Check Register

5/8/2023

Check Date	Check #	Vendor Name	Description	Total Amount	# Invoices
5/4/2023	5896	AAA SLING INDUSTRY SUPPLY INC	Parts/Supplies	\$ 427.56	1
5/4/2023	5897	ABONMARCHE	Lead Service Line Replacement	\$ 4,980.00	1
5/4/2023	5898	ACP ENTERTAINMENT	Bridgefest Rids	\$ 12,000.00	1
5/4/2023	5899	AGILE SAFETY	Gas Alert & Detector	\$ 1,277.00	2
5/4/2023	5900	ALL-PHASE ELECTRIC SUPPLY CO	Parts/Supplies	\$ 444.44	1
5/4/2023	5901	ALLEGAN RENTALS INC	Oil/Pump	\$ 124.64	2
5/4/2023	5902	AMAZON CAPITAL SERVICES	Supplies	\$ 194.27	4
5/4/2023	5903	ANDY'S ACE HARDWARE	April 2023 Statement	\$ 1,074.02	1
5/4/2023	5904	ASSESSING SOLUTIONS INC	Assessing - April 2023	\$ 3,600.00	1
5/4/2023	5905	ATECH COMPLETE COMPUTER SOLUTIONS	DVI to HDMI Adapter	\$ 5.99	1
5/4/2023	5906	AUTO-WARES GROUP	Auto Parts/Supplies	\$ 747.57	8
5/4/2023	5907	BIOTECH AGRONOMICS INC	Biosolids	\$ 95,387.07	1
5/4/2023	5908	CARROT-TOP INDUSTRIES INC	Flags	\$ 1,937.39	1
5/4/2023	5909	CRONK SERVICES, LLC	Winter Maintenance	\$ 910.50	1
5/4/2023	5910	CRYSTAL FLASH	Fuel	\$ 2,170.96	2
5/4/2023	5911	CUMMINS INC	Service	\$ 1,444.19	1
5/4/2023	5912	CURCIO LAW FIRM PLC	Professional Services	\$ 1,836.00	1
5/4/2023	5913	DAVIS, RICHARD	UB Refund	\$ 140.91	1
5/4/2023	5914	DICKERSON, CARA	UB Refund	\$ 33.70	1
5/4/2023	5915	DORR, LEO III & LEO RAYMOND II	UB Refund	\$ 18.08	1
5/4/2023	5916	EPS SECURITY	Service Call	\$ 292.50	1
5/4/2023	5917	ESPER ELECTRIC LTD	Dam Overhead Wire Replacement	\$ 1,370.00	1
5/4/2023	5918	ETNA SUPPLY COMPANY	Parts/Supplies	\$ 2,498.00	4
5/4/2023	5919	FAMILY FARM AND HOME	Parts/Supplies	\$ 384.82	6
5/4/2023	5920	FRONTIER COMMUNICATIONS OF MICHIGAN	Phones	\$ 96.38	1
5/4/2023	5921	GALLAGHER INDUSTRIAL LAUNDRY INC	Uniforms	\$ 562.27	2
5/4/2023	5922	GRAINGER	Parts/Supplies	\$ 115.29	1
5/4/2023	5923	GRAND RAPIDS POPCORN, LLC	Regent Concessions	\$ 411.00	1
5/4/2023	5924	HENLEY, CHRISTOPHER	UB Refund	\$ 61.53	1
5/4/2023	5925	HOME DEPOT	Parts/Supplies	\$ 77.98	1
5/4/2023	5926	HYDROCORP	Cross Connection Inspections Admin	\$ 1,812.00	2
5/4/2023	5927	JAMIE VAN SLYKE	Cleaning Services - Riverfront Restrooms	\$ 270.00	1
5/4/2023	5928	JGB MANAGEMENT LLC	Bare Ground Treatment	\$ 1,450.00	1
5/4/2023	5929	KEN'S TIRE SERVICE, INC.	Tire	\$ 750.00	1
5/4/2023	5930	KENNEDY INDUSTRIES, INC.	Service and Inspection	\$ 3,935.00	1
5/4/2023	5931	KIESLER POLICE SUPPLY, INC	Streamlight	\$ 128.47	1
5/4/2023	5932	LEGG LUMBER - ALLEGAN	Lumber/Screws/Plywood	\$ 778.17	7
5/4/2023	5933	MML WORKER'S COMP FUND	Annual Policy Premium	\$ 30,316.00	1
5/4/2023	5934	NALCO WATER PRETREATMENT SOLUTIONS	Dionizer System Rental	\$ 136.80	2
5/4/2023	5935	NAPA AUTO PARTS OF ALLEGAN	Auto Parts/Supplies	\$ 204.97	2
5/4/2023	5936	PJ PRINTING LLC	ROR Vinyl Banner/Paper/Shopping Passports	\$ 1,819.38	3
5/4/2023	5937	PLACE MANAGEMENT	UB Refund	\$ 60.77	1
5/4/2023	5938	PLUMBER'S PORTABLE TOILETS	Portable Toilet Rental	\$ 125.00	1
5/4/2023	5939	RONALD KRAAI WELL DRILLING, INC	Mobilizatin fee & Chlorination	\$ 200.00	1
5/4/2023	5940	SHARE CORPORATION	Parts/Supplies	\$ 139.75	1
5/4/2023	5941	SMITH, JASON KAE	UB Refund	\$ 31.59	1
5/4/2023	5942	STAPLES CONTRACT & COMMERCIAL LLC	Office Supplies	\$ 41.61	1
5/4/2023	5943	STATE INDUSTRIAL PRODUCTS CORP	Water Treatment Program/Floor Cleaner	\$ 659.71	3
5/4/2023	5944	STATE OF MICHIGAN	SOR Registration - April 2023	\$ 60.00	1
5/4/2023	5945	STEENSMA LAWN & POWER EQUIP	Parts/Supplies	\$ 219.30	1
5/4/2023	5946	SYSCO GRAND RAPIDS	Regent Concessions & Supplies	\$ 1,047.99	2
5/4/2023	5947	TOWNSHIP OF ALLEGAN	Township Debt - Q3	\$ 3,841.54	1
5/4/2023	5948	TRACE ANALYTICAL LABORATORIES INC	Testing	\$ 379.00	2
5/4/2023	5949	TRUCK & TRAILER SPECIALTIES INC	Refurbish Lift Truck/Truck Service	\$ 28,659.33	2
5/4/2023	5950	USABBLUEBOOK	Parts/Supplies	\$ 2,366.93	3

Check Register  
5/8/2023

Check Date	Check #	Vendor Name	Description	Total Amount	# Invoices
5/4/2023	5951	WEST MICHIGAN INTERNATIONAL	Parts/Supplies	\$ 39.54	1
5/4/2023	5952	WESTENBROEK OUTDOOR POWER	Parts/Supplies	\$ 170.94	1
5/4/2023	5953	CIVICPLUS LLC	Annual Admin Support Fee	\$ 275.00	1
Total Checks: 57				\$ 214,542.85	77



City of Allegan  
City Manager's Office  
269.673.5511  
231 Trowbridge Street  
Allegan, MI 49010

## MEMORANDUM

TO: Allegan City Council  
FROM: Michaela Kleehammer, City Clerk  
REVIEWED BY: Joel Dye, City Manager and Tracy Stull, Finance Director/Treasurer  
DATE: May 8, 2023

SUBJECT: Request to hold a public hearing for the Proposed FY 2024 Budget

### Action Requested:

It is requested that City Council hold a public hearing on May 8, 2023, to receive public comments on the proposed FY 2024 City of Allegan Budget.

### Background:

The City of Allegan FY 2024 Budget begins on July 1, 2023, and runs through June 30, 2024. Over the past several months, city staff has been assembling the FY 2024 City of Allegan Budget and as part of the approval process, City Council must hold a public hearing to receive public comments on the DRAFT City of Allegan Budget.

After the public hearing, staff and City Council will then take any comments received into consideration in preparation of adopting the FY 2024 Budget on May 22, 2023.

### Attachments:

Public Hearing Notice  
FY 2024 DRAFT Budget



**CITY OF ALLEGAN  
PUBLIC HEARING**

**Proposed Fiscal Year 2024 Budget**

**THE CITY OF ALLEGAN** will be holding a public hearing on May 8, 2023, at 7:00 PM, at City Hall, 231 Trowbridge Street, Allegan, Michigan, to hear comments regarding the proposed Fiscal Year 2024 City of Allegan Fiscal Budget. Copies of the proposed budget can be viewed online at [www.cityofallegan.org](http://www.cityofallegan.org). A hard copy of the proposed budget can be viewed at City Hall, 231 Trowbridge Street, Allegan, Michigan. **The property tax millage rate, not to exceed 16.4884, is proposed to be levied to support the proposed budget and will be a subject of this hearing.** If you have any questions, please feel free to call 269-673-5511.

City Of Allegan  
Fiscal Year 2023/24 Annual Appropriations  
By Fund

All Funds	2024 Revenues	Fund Balance	TOTAL Revenues+FB	TOTAL 2024 Expenditures
101 General Fund	\$ 5,720,184	\$ (736,662)	\$ 6,456,846	\$ 6,456,846
151 Perpetual Care	\$ 1,700	\$ 1,200	\$ 500	\$ 500
202 Major Streets	\$ 2,048,477	\$ 289,580	\$ 1,758,897	\$ 1,758,897
203 Local Streets	\$ 587,650	\$ 732	\$ 586,918	\$ 586,918
225 Grants	\$ -	\$ -	\$ -	\$ -
248 DDA	\$ 207,400	\$ 5,900	\$ 201,500	\$ 201,500
251 PA	\$ 91,450	\$ 1,250	\$ 90,200	\$ 90,200
298 Reserve Sinking	\$ 7,000	\$ 7,000	\$ -	\$ -
299 Capital Sinking	\$ 15,000	\$ 5,000	\$ 10,000	\$ 10,000
590 Wastewater	\$ 3,988,186	\$ 52,977	\$ 3,935,209	\$ 3,935,209
591 Water	\$ 3,189,500	\$ (416,465)	\$ 3,605,965	\$ 3,605,965
661 MVP	\$ 786,088	\$ (79,312)	\$ 865,400	\$ 865,400
	\$ 16,642,634	\$ (868,801)	\$ 17,511,435	\$ 17,511,435

### CERTIFICATION

As the duly appointed City Clerk of the City of Allegan, Allegan County, Michigan, I certify this is true and complete copy of proposed 2023/24 Fiscal Year Budget and will be adopted by the Allegan City Council on May 22, 2023.

**Michaela Kleehammer, City Clerk**

Proposed Budget Introduced: April 12, 2023

Public Hearing on Budget: May 8, 2023

Budget Adopted: May 22, 2023

Budget Effective: July 1, 2023



# Fiscal Year 2024

## City of Allegan



Fiscal Year 2024

Annual Appropriations Bill

July 1, 2023   June 30, 2024

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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)



City of Allegan  
Annual Appropriations Bill  
Fiscal Year 2024  
July 1, 2023 – June 30, 2024

CITY COUNCIL

Teresa Galloway	Mayor
Roger Bird	Mayor Pro Tem
Delora Andrus	Council Member
Peter Hanse	Council Member
Bill Morgan	Council Member
David Redding	Council Member
Michael Zeter	Council Member

CITY ADMINISTRATION

Joel Dye	City Manager
Jay Gibson	Chief of Police
Doug Kadzban	DPW Director
Michaela Kleehammer	City Clerk
Tracy J. Stull	Finance Director
Doug Sweeris	Utilities Director



# *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Allegan  
Michigan**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

**Executive Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the City of Allegan for the annual budget beginning on July 1, 2022.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will be submitting it to GFOA to determine its eligibility for another award.



## The Government Finance Officers Association of the United States and Canada

*presents this*

### CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

*to*

**Finance Department  
City of Allegan, Michigan**



*The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards*

Executive Director

*Christopher P. Morrell*

Date: **August 16, 2022**



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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)



FISCAL YEAR

2024



Section 1

Budget Message

Submitted budget message from the City Manager to the City Mayor, members of the City Council, businesses, and residents of the City of Allegan. This section communicates City Council's policies and priorities, which drive the budget process and highlights major changes to the FY budget.



April 24, 2023

In accordance with Section 8.4 (e) of the City of Allegan Charter, I am pleased to present for your consideration, the Fiscal Year 2023-2024 Annual Budget, which begins on July 1, 2023. This budget was put together with the assistance of the staff of the City of Allegan, and I personally would like to thank Finance Director/Treasurer Tracy Stull, Police Chief Jay Gibson, Department of Public Works Director Doug Kadzban, and Water Utilities Director Doug Sweeris for the work they put into this year's budget.

This balanced budget, which was developed and conforms to generally accepted accounting principles, as established by the Governmental Accounting Standards Board, is intended to serve as:

1. A plan of financial operations embodying an estimate of expenditures for the next fiscal year and the means of financing them, and
2. A management and operational plan for allocation of resources during the Fiscal Year 2023-2024.

As you will see in the following pages, we are estimating that [in Fiscal Year 2023-2024] we will generate \$16,642,634 in revenue while expending \$17,511,435. As a result, various fund balances will decrease by a combined total of \$868,801. However, the General Fund Balance for the Fiscal Year 2023-2024 is estimated to be at a healthy \$2,566,358, which is 40% of our General Fund Expenditures.

In Fiscal Year 2022-2023, the city began a significant Downtown Infrastructure and Streetscape Improvement Project in the Downtown, which has been in planning stages for the past 6 years. At the culmination of this project, which will span three fiscal years, the City of Allegan will have a brand-new Downtown with new underground utilities, wider sidewalks, better roads, historically accurate streetlights, more landscaping, and various pedestrian amenities. Moving into Fiscal Year 2023-2024, the city will also partner with the State of Michigan in resurfacing M-89 as it runs through the city, including the installation of a roundabout at the junction of M-89/M-40/Hubbard Street and Ely Street, which will create a new gateway into our Downtown. Outside the Downtown, the city will make improvements to Rossman Park which will include two resurfaced pickleball courts, benches, new sidewalk, among other improvements. Other Capital Improvement Projects in the upcoming year include site improvements at Padgham Field for a new 8-unit T Hangar, painting of Western Water Tower, and significant building improvements to the Griswold Auditorium and Regent Theatre.

As we continue our focus on improving the City's infrastructure, the city will support and maintain our public services focusing on efforts on the following topics:



### **1) Infrastructure & Assets**

- Create a long-term maintenance and funding strategy for all city assets, including streets, sidewalks, buildings, pipes, etc.
- Identify a strategy for maximizing the value and use of city-owned regional assets such as the Griswold Auditorium, Regent Theatre, Allegan Sports Complex, and Padgham Field Airport.

### **2) Economic Development**

- Identify and promote areas in the city for the development of well-planned housing.
- Promote commercial and industrial investment in the city with a focus on expanding our footprint for industrial development.

### **3) Community Development**

- Develop a code enforcement strategy that leads to increased and measurable code compliance.
- Restart the Residential Rental Inspection Program.
- Develop a communications plan to inform the public regarding city policies, plans, and programming.
- Strive toward being a more environmentally conscious community.
- Develop a comprehensive wayfinding signage plan for the Allegan Community.

To accomplish these goals the city will continue to operate with a millage rate of 16.4884 and increase the current water rates by 3%, while slightly increasing our sewer rates by 1.5%. It should be noted that the water rates did not receive an increase in FY 2022-2023. This financing strategy will allow the City of Allegan to continue to provide efficient services to our residents and businesses, while working to keep the City in a strong financial position.



The City's budget is divided into thirteen (13) separate funds that include twenty-five (25) departments of which twenty-two (22) are in the General Fund. These funds and departments are managed by five (5) main offices: The City Manager's Office, The Finance Department, The Department of Public Works, The Police Department and The Water Utilities Department.

#### The City Manager's Office

The City Manager's Office oversees the general administration of the city, including the City's Charter, Code of Ordinances, Community and Economic Development, Elections, Regent Theatre, Griswold Auditorium, the Downtown Development Authority and Positively Allegan.

For Fiscal Year 2023-2024 this department will continue its work from the previous fiscal year, focusing on creating more efficiencies in the organization of the city government, working with the Police Department on increasing code compliance in the neighborhoods, continuing to attract development and grow our economy, fine tuning the events we host, making physical improvements to the Griswold Auditorium and the Regent Theatre, improving our record retention and categorization of records, overseeing a recodification of our codes, and restarting the City's Rental Inspection Program.

#### The Finance Department

The Finance Department oversees the city's entire finance system, including the collection of revenue and payment of expenses, providing customer service to all City Hall visitors, providing assessing services and managing all city investments.

For Fiscal Year 2023-2024 this department will continue its work from the previous fiscal year focusing their efforts on being customer friendly and making interactions with the City of Allegan hassle free.

#### The Department of Public Works

The Department of Public Works oversees the city's streets, parking lots, parks, cemetery, airport, riverfront restrooms, and motor vehicle pool.

For Fiscal Year 2023-2024 this department will focus their efforts on continuing to maintain the City's public assets in top-notch condition, while also evaluating and planning on what we should do with some of our larger community assets, such as the airport and the sports complex, in the future. Additionally, the DPW will oversee the replacement of a salt truck, site improvements and additional crack sealing at the airport, and the Downtown Streetscape Program in partnership with Water Utilities Department.

#### Police Department

The Police Department identifies and solves problems in our community by working in partnership with citizens, schools, and community service providers. In addition to these services, the City also provides public safety through an annual contribution to the Allegan Fire District and LIFE



EMS Ambulance Services.

For Fiscal Year 2023-2024, this department will focus their efforts on continuing to provide top-notch services to the City of Allegan residents. As part of this budget, the Police Department will be purchasing upgraded redaction software for officer body cameras.

### Water Utilities Department

The Water Utilities Department oversees the generation and processing of our public drinking water at the Water Plant, its distribution through water mains, its collection through sewer mains and lift stations, and its recovery, processing, and re-entry into the Kalamazoo River at the Water Resource Recovery Plant.

For Fiscal Year 2023-2024 this department will focus on continuing to provide clean drinking water and appropriate resource recovery in accordance with state and federal rules, regulations, and laws, by maintaining the condition of our Water Plant, Distribution Lines, Collection Lines, Lift Stations, and Water Resource Recovery Plant. As part of this budget, the Water Utilities Department is looking at a 3% increase to the water rates and a 1.5% increase to the sewer rates to help maintain our current services, including the state mandate to replace all lead service water lines attached to our drinking water system. Significant investments in this department will include painting the Western Water Tower and overseeing the Downtown Improvement Project and Streetscape Project.

In sum, the City of Allegan will continue to invest in its infrastructure. As we position the Allegan for its next chapter, the City continues to focus on upgrading our facilities and providing efficient public services. As you will see in the following pages, this budget sets forth the necessary revenue and expenditures to allow Allegan to continue moving forward into the next fiscal year and ensure we continue to grow into a City of Choice.

Respectfully,

A handwritten signature in blue ink, appearing to read "Joel Dye".

Joel Dye, City Manager

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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)

FISCAL YEAR

2024



Section 2

## Annual Appropriation Bill & Resolution

Proposed FY2024 Budget Resolution of the City Council to be authorized and voted on for appropriation.



## CITY OF ALLEGAN PUBLIC HEARING

### Proposed Fiscal Year 2024 Budget

**THE CITY OF ALLEGAN** will be holding a public hearing on May 8, 2023, at 7:00 PM, at City Hall, 231 Trowbridge Street, Allegan, Michigan, to hear comments regarding the proposed Fiscal Year 2024 City of Allegan Fiscal Budget. Copies of the proposed budget can be viewed online at [www.cityofallegan.org](http://www.cityofallegan.org). A hard copy of the proposed budget can be viewed at City Hall, 231 Trowbridge Street, Allegan, Michigan. **The property tax millage rate, not to exceed 16.4884, is proposed to be levied to support the proposed budget and will be a subject of this hearing.** If you have any questions, please feel free to call 269-673-5511.

### City Of Allegan Fiscal Year 2023/24 Annual Appropriations By Fund

All Funds	2024 Revenues	Fund Balance	TOTAL Revenues+FB	TOTAL 2024 Expenditures
101 General Fund	\$ 5,720,184	\$ (736,662)	\$ 6,456,846	\$ 6,456,846
151 Perpetual Care	\$ 1,700	\$ 1,200	\$ 500	\$ 500
202 Major Streets	\$ 2,048,477	\$ 289,580	\$ 1,758,897	\$ 1,758,897
203 Local Streets	\$ 587,650	\$ 732	\$ 586,918	\$ 586,918
225 Grants	\$ -	\$ -	\$ -	\$ -
248 DDA	\$ 207,400	\$ 5,900	\$ 201,500	\$ 201,500
251 PA	\$ 91,450	\$ 1,250	\$ 90,200	\$ 90,200
298 Reserve Sinking	\$ 7,000	\$ 7,000	\$ -	\$ -
299 Capital Sinking	\$ 15,000	\$ 5,000	\$ 10,000	\$ 10,000
590 Wastewater	\$ 3,988,186	\$ 52,977	\$ 3,935,209	\$ 3,935,209
591 Water	\$ 3,189,500	\$ (416,465)	\$ 3,605,965	\$ 3,605,965
661 MVP	\$ 786,088	\$ (79,312)	\$ 865,400	\$ 865,400
	\$ 16,642,634	\$ (868,801)	\$ 17,511,435	\$ 17,511,435





## GENERAL FUND BUDGET

### 2023/2024 Annual Appropriation Act

**MILLAGE RATE (not to exceed)..... 16.4884**

REVENUE.....	\$ 5,720,184
CONTRIBUTIONS FROM FUND BALANCE.....	\$ 736,662
<b>TOTAL REVENUE.....</b>	<b>\$ 6,456,846</b>

<b>TOTAL EXPENDITURES.....</b>	<b>\$ 6,456,846</b>
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LEGISLATIVE AND GENERAL GOVERNMENT.....	\$ 1,557,095
PUBLIC SAFETY.....	\$ 1,910,106
PUBLIC WORKS.....	\$ 2,261,435
RECREATION AND CULTURE.....	\$ 728,210
	<b>\$ 6,456,846</b>

## ALL FUNDS

All Funds	2024 Revenues	Fund Balance	TOTAL Revenues+FB	TOTAL 2024 Expenditures
101 General Fund	\$ 5,720,184	\$ (736,662)	\$ 6,456,846	\$ 6,456,846
151 Perpetual Care	\$ 1,700	\$ 1,200	\$ 500	\$ 500
202 Major Streets	\$ 2,048,477	\$ 289,580	\$ 1,758,897	\$ 1,758,897
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225 Grants	\$ -	\$ -	\$ -	\$ -
248 DDA	\$ 207,400	\$ 5,900	\$ 201,500	\$ 201,500
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661 MVP	\$ 786,088	\$ (79,312)	\$ 865,400	\$ 865,400
	<b>\$ 16,642,634</b>	<b>\$ (868,801)</b>	<b>\$ 17,511,435</b>	<b>\$ 17,511,435</b>



**CITY OF ALLEGAN, ALLEGAN, MICHIGAN  
RESOLUTION 23.11**

*Adoption the Annual Budget for Fiscal Year 2023/24 for The City of Allegan*

**WHEREAS**, the City Manager of the City of Allegan, in accordance with the City Charter, and under the laws of the State of Michigan, has presented to the City Council a recommended budget for the Fiscal Year 2024; and

**WHEREAS**, the City Council of the City of Allegan has reviewed and discussed the proposed revenues for the Fiscal Year 2024 Budget, including the proposed fee schedule for various services to be used to make appropriations to various funds and departments.

**WHEREAS**, the City Council of the City of Allegan has reviewed and discussed the proposed municipal expenditures and held a public hearing to receive public comment on May 8, 2023;

**NOW THEREFORE, BE IT RESOLVED**, by the City Council of the City of Allegan, hereby levy an ad valorem tax on all properties of 16.4884 mills, to be available for appropriations in the General Fund for the tax year 2023;

**FURTHER, BE IT RESOLVED**, by the City Council of the City of Allegan, hereby approves the fees schedule for Fiscal Year 2024;

**FURTHER, BE IT RESOLVED**, by the City Council of the City of Allegan, hereby approves the pre-approved vendor list for Fiscal Year 2024;

**FURTHER, BE IT RESOLVED**, by the City Council of the City of Allegan, hereby approves the council goals for Fiscal Year 2024;

**FURTHER, BE IT RESOLVED**, by the City Council of the City of Allegan, hereby adopts and approves the budget as presented for all funds for the Fiscal Year 2024.

**DATED:** May 22, 2023

YEAS:

NAYS:

ABSENT:

ABSTAIN:

**RESOLUTION DECLARED:**

\_\_\_\_\_  
**Michaela Kleehammer, City Clerk**



**CERTIFICATE**

I, Michaela Kleehammer, duly appointed City Clerk of the City of Allegan, do hereby certify that the above is a true and correct copy of a resolution adopted by the City Council of the City of Allegan, Michigan, on this 22nd day of May 2023.

\_\_\_\_\_  
Michaela Kleehammer, City Clerk

## CITY PROFILE

### HISTORY

The City was organized as a village in 1838, founded in 1887, and incorporated as a home rule city in 1907. The City of Allegan has a council-manager form of government, consisting of a seven-member City Council as the legislative and governing body of the City. Members of the City Council are elected at-large on a nonpartisan basis to serve four-year terms of office. The Council elects from its members a Mayor and a Mayor Pro-Tem, who performs the duties of the Mayor in their absence. The City Manager is the chief administrative officer of the City and is appointed by the City Council to serve at its pleasure. All other administrative officers of the City are appointed by the City Manager and approved by the Council. The City Council meets on the second and fourth Monday of each month, unless otherwise noticed.

### POPULATION HISTORY

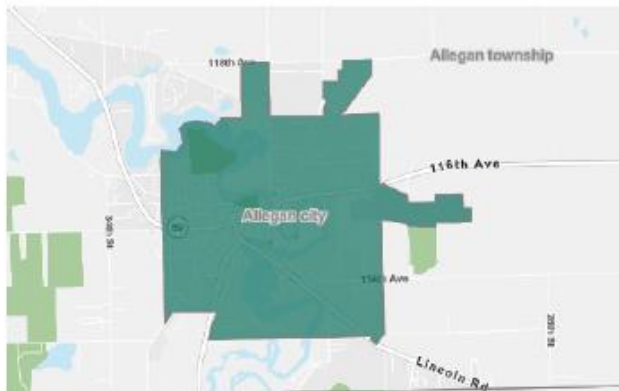
The City of Allegan has a 2020 Census population of 5,222. Below is the U.S. Census history for the City.

U.S. Census		
Year	Population	% Chg
1970	4,516	-
1980	4,576	1.33%
1990	4,577	0.02%
2000	4,838	5.70%
2010	4,998	3.31%
2020	5,222	4.48%

### AREA

The City of Allegan encompasses an area of approximately 5.5 square miles. The City is the county seat of Allegan County and lies within Allegan Township, while maintaining autonomy. The City is located approximately 40 miles southwest of Grand Rapids and 22 miles northwest of Kalamazoo.

Place in Allegan County, Michigan



## DEMOGRAPHICS

Demographic Information at [U.S. Census Bureau](https://www.census.gov)



Total Population  
5,222



Median Household Income  
\$40,284



Bachelor's Degree or Higher  
14.3%



Employment Rate  
46.5%



Total Housing Units  
2,237



Without Health Care Coverage  
7.1%



Total Households  
1,773



Hispanic or Latino (of any race)  
265

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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)

FISCAL YEAR

2024



Section 3

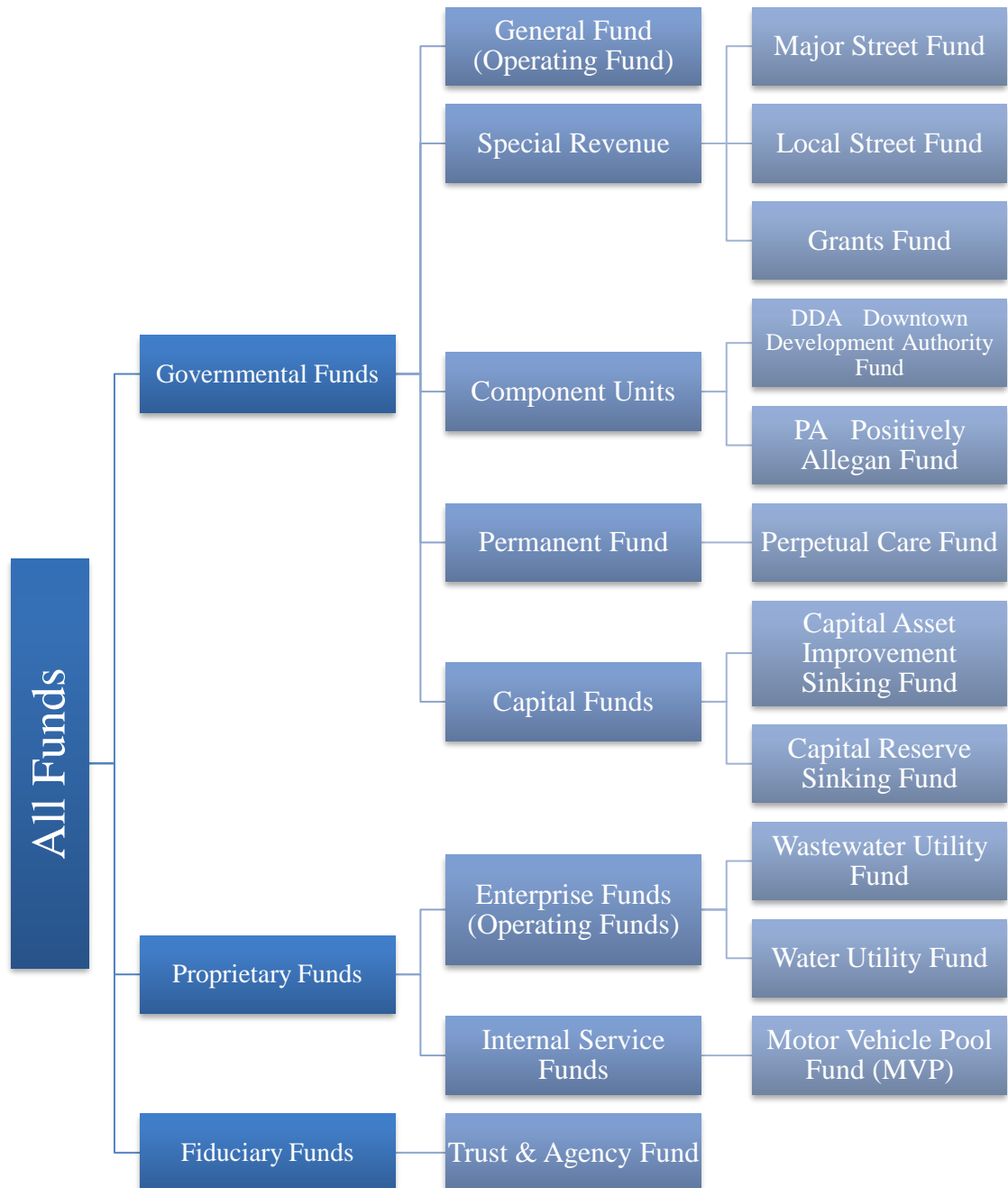
Budget Overview & Summaries

General information about the City of Allegan, including an overview of the budget process, high-level organizational charts of the City's government, a profile of the City including key facts, the City's financial policies and best practices, and key initiatives.



## BUDGET FUND STRUCTURE

Accounts are organized based on funds and each fund is considered to be a separate accounting entity. All funds, both governmental and proprietary, are subject to appropriation.







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## FUND DESCRIPTIONS

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### GOVERNMENTAL FUND DESCRIPTIONS

#### GENERAL FUND

The General Fund is a governmental fund and represents the basic and primary operating fund of general government operations. This fund records financial resources used for day-to-day general government service activities, such as City Administration, Public Safety, Community & Neighborhood Services and Parks & Recreation Services. Certain activities, programs, and projects are financed and recorded in other funds in accordance with legal restrictions and by Governmental Accounting Standards Board (GASB) requirements.

**General Fund** (Fund#: 101) – The City’s primary operating fund. Accounts for all the financial resources of the City, except those required to be accounted for in another fund. Revenue is primarily derived from property taxes, state shared revenue, fees, and charges for services.

#### SPECIAL REVENUE FUNDS

Special Revenue funds are governmental funds that account for proceeds of specific revenue sources (other than those for major capital projects), which are legally restricted to expenditures for specified purposes.

**Major Street Fund** (Fund#: 202) – A special revenue fund that accounts for state gas and weight tax revenues, which are required to be expended for maintenance and/or construction of designated *major* streets and bridges. The local government is allowed to transfer a portion of these revenues to the Local Street Fund for use on designated *local* streets & bridges (ref: Michigan Public Act 51 of 1951, as amended).

The Major Street Fund is established pursuant to State of Michigan P.A. 51 of 1951, as amended. Its purpose is to receive formula distributions from the Michigan Transportation Fund. Funding is also received from the State's Local Road Program (also known as Build Michigan) and State P.A. 48 Metro Act Maintenance Fee payments.

**Local Street Fund** (Fund#: 203) – A special revenue fund that accounts for state gas and weight tax revenues, which are restricted for maintenance and/or construction of designated *local* streets and bridges.

The Local Street Fund is established pursuant to State of Michigan P.A. 51 of 1951, as amended. Its purpose is to receive formula distributions from the Michigan Transportation Fund. Funding is also received from the State's Local Road Program (also known as Build Michigan).

All outlays for construction of *local streets* must be matched dollar-for-dollar with locally derived sources (ref: Michigan Public Act 51 of 1951, as amended).

**Grants Fund** (Fund#: 225) – A special revenue fund that accounts for all grant revenue and appropriations from outside sources, typically from state and federal governments, and are used for specific projects and programs.



### PERMANENT FUNDS

Permanent Funds are governmental funds reporting upon legally restricted resources to the extent only earnings, and not principal, may be used for purposes that will support the government's programs and benefit its citizens.

**Cemetery Perpetual Care Fund** (Fund#: 151) – This fund provides financial accountability for revenue received from the sale of cemetery lots (including perpetual care service) within the Oakwood and Blessed Sacrament Cemetery. These funds are to be used for the ongoing maintenance and capital improvements in the cemeteries.

Revenue accumulates in the fund, with the cash balance being continuously invested. The principal within this fund (represented by accumulated revenues of cemetery lot sales) is designated as nonexpendable.

Legally appropriated amounts of the expendable fund balance may be transferred to capital projects that are specific to enhancements and/or development of municipal cemetery facilities.

**Capital Reserve Sinking Fund** (Fund#: 298) - A capital projects fund that accounts for certain investment income of the Capital Asset Improvement Sinking Fund (see below), which may be used to purchase capital additions, improvements, or betterments, as approved by a three fifths (3/5) majority vote of qualified voters of the City.

**Capital Asset Improvement Sinking Fund** (Fund#: 299) - A capital projects fund that accounts for financial resources to be used to purchase capital additions, improvements, or betterments. Revenues are derived from the investment earnings of a trust fund established in 1967 when the City sold its electric utility facilities.

### COMPONENT UNIT FUNDS

A component unit is a legally separate entity that satisfies at least one of the following criteria:

- The primary government (City of Allegan) is financially accountable for the legally separate entity.
- The nature and significance of the relationship between the primary government and the legally separate entity is such to exclude the entity from the financial reporting entity would render the financial statements misleading or incomplete.

**DDA Fund** (Fund#: 248) – A special revenue fund that accounts for revenue growth generated by properties located in the Downtown Development Authority Tax Increment Financing District (DDATIFD) and appropriates funds to projects and programs in the DDATIFD.

**Positively Allegan Fund** (Fund#: 251) – A special revenue fund that accounts for revenue allocated from the City General Fund and the DDA Fund, as well as revenue from events and appropriates funding for events, held in Downtown Allegan.



## **PROPRIETARY FUND DESCRIPTIONS**

### **ENTERPRISE FUNDS**

Enterprise Funds are proprietary funds that account for operations (a) financed and operated in a manner similar to private-sector business entities – where the intent of the governing body is that expenses (including depreciation and debts service) of providing goods or services to the general public be financed primarily through user charges; or, (b) where the governing body has issued debt backed solely by fees and charges and/or there is a legal requirement to recover all costs.

**Wastewater Utility Fund** (Fund#: 590) – The Wastewater Utility Fund provides financial accountability for a municipally-owned sewage treatment facility and collection system that services residential, commercial, industrial, and other users within the City of Allegan.

**Water Utility Fund** (Fund#: 591) – The Water Utility Fund provides financial accountability for a municipally-owned water treatment facility and distribution system that supplies water too residential, commercial, industrial, and other users within the City of Allegan.

### **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for the financing of services provided by one department to the other departments of the City, and possibly to other governmental units, on a cost reimbursement basis. These funds are established and operated as a proprietary type of operation, providing accountability for all financial activity.

**Motor Vehicle Pool (MVP) Fund** (Fund#: 661) – Accounts for equipment services provided to other departments of the City on a cost-reimbursement basis.

## **FIDUCIARY FUND DESCRIPTIONS**

**Trust & Agency Fund** (Fund#: 701) – Accounts for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

**BUDGET FUNDS STRUCTURE**

Revenues and expenditures are projected annually for three years beyond the current budget projections. Financial systems will be maintained to monitor expenditures, revenues, and performance of all programs on an ongoing basis.

The City currently has thirteen (13) separate funds, each of which is considered to be a separate accounting entity. All governmental and proprietary funds are subject to appropriation. These funds include the following:

Type		Fund #	Fund Name	Fund Description
Governmental	Operating	101	General Fund	Government resources and activities not listed in other funds
Governmental	Permanent Fund	151	Perpetual Care Fund	Maintenance of the Cemetery
Governmental	Special Revenue	202	Major Streets Fund	Maintenance and construction of the Major Streets System
Governmental	Special Revenue	203	Local Streets Fund	Maintenance and construction of the Local Streets System
Governmental	Special Revenue	225	Grants Fund	Federal, state, and foundation grants
Governmental	Component Unit	248	DDA Fund	Development and maintenance of the Downtown
Governmental	Component Unit	251	Positively Allegan	Events and promotion of the Downtown
Governmental	Capital Projects	298	Reserve Sinking Fund	Interest generated from the Capital Sinking Fund
Governmental	Capital Projects	299	Capital Sinking Fund	Investments from the sale of the Electric Facilities
Proprietary	Enterprise Fund	590	Wastewater Fund	Maintenance and construction of the Sewer System
Proprietary	Enterprise Fund	591	Water Fund	Maintenance and construction of the Water System
Proprietary	Internal Service	661	Motor Vehicle Pool Fund	Maintenance of the Motor Vehicle Fleet
Fiduciary	Agency Fund	701	Trust & Agency Fund	Fiduciary funds from Tax Collection due to Other Units

The General Fund is the City's general operating fund and accounts for all financial resources of the general government, except for those required to be accounted for in another fund. The general fund generates the majority of its revenue from taxes, state shared revenues, and charges for services. The general fund is made up of 22 departments, including:

City Manager's Office	Finance Department	Department of Public Works	Police Department
101-City Council	223-Audit	267-Buildings/Grounds	301-Police
172-City Manager	247-Assessing-BOR	567-Cemetery	336-Public Safety
226-Legal	253-Finance	595-Airport	651-Ambulance
262-Elections	257-Assessing	751-Parks	
265-City Hall	900-Bond Payments		
371-Building Inspections	966-Contributions		
702-HDC/Zoning			
805-Griswold			
806-Regent Theatre			



The funds/department groups are managed by five city departments as shown below. These five departments include the City Manager's Office, the Finance Department, the Department of Public Works, the Police Department, and the Water Utilities Department. Each has a Department Head that oversees the operation of the department and its employees. Each department ranges from 4 to 13 employees, equalling a total of 42 full-time employees and 2 regular part-time employees, in addition to various irregular part time employees that work at the Regent Theatre.

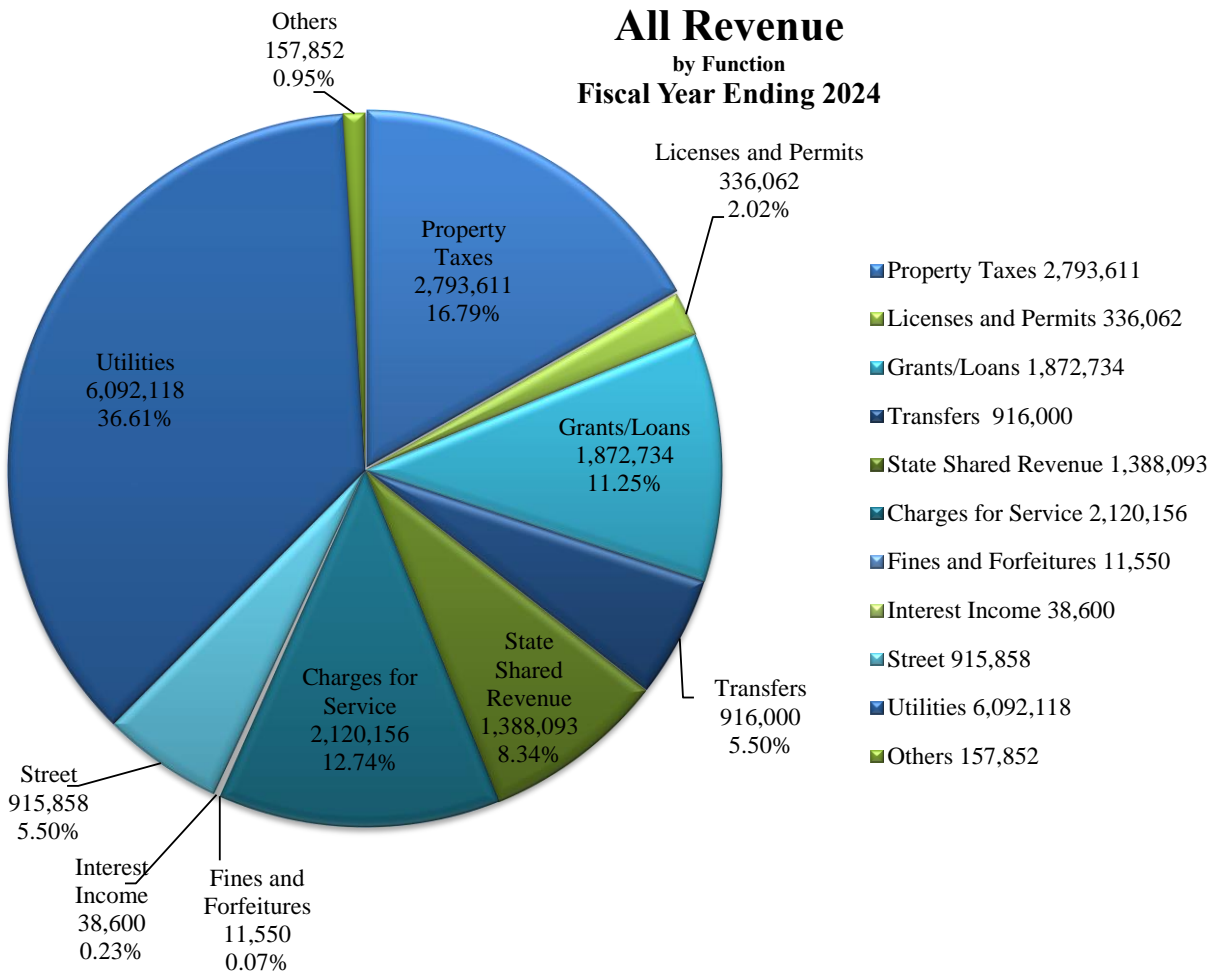
The below table identifies which departments oversees each fund. Notably, the City Manager and the Finance Director have the final administrative oversight of the department funds. City Council holds the final authoritative decision on approving the budget, amending the budget, and authorizing certain purchases in accordance with the City's Purchasing Policy.

City Manager's Office	Finance Department	Department of Public Works	Police Department	Water Utilities Department
101-City Council	223-Audit	267-Buildings/Grounds	301-Police	590-Sewer
172-City Manager	247-Assessing-BOR	567-Cemetery	336-Public Safety	591-Water
226-Legal	253-Finance	595-Airport	651-Ambulance	
262-Elections	257-Assessing	751-Parks		
265-City Hall	900-Bond Payments	202-Major Streets		
371-Building Inspections	966-Contributions	203-Local Streets		
702-HDC/Zoning	151-Perpetual Care	661-Motor Vehicle Pool		
805-Griswold	225-Grants			
806-Regent Theatre	298-Reserve Sinking			
248-DDA	299-Capital Sinking			
251-Positively Allegan				

## REVENUE

The City of Allegan receives revenue from several sources, which include property taxes, state revenue, permits, licenses, fees, and charges for services amongst other sources. The City is projecting revenue of \$16,642,634 for all funds for the fiscal year 2024.

Below is a chart that shows the budgeted revenue by function for fiscal year 2024:





This revenue is allocated to the following funds as shown in the table below:



## 2023/2024 Budget Revenue

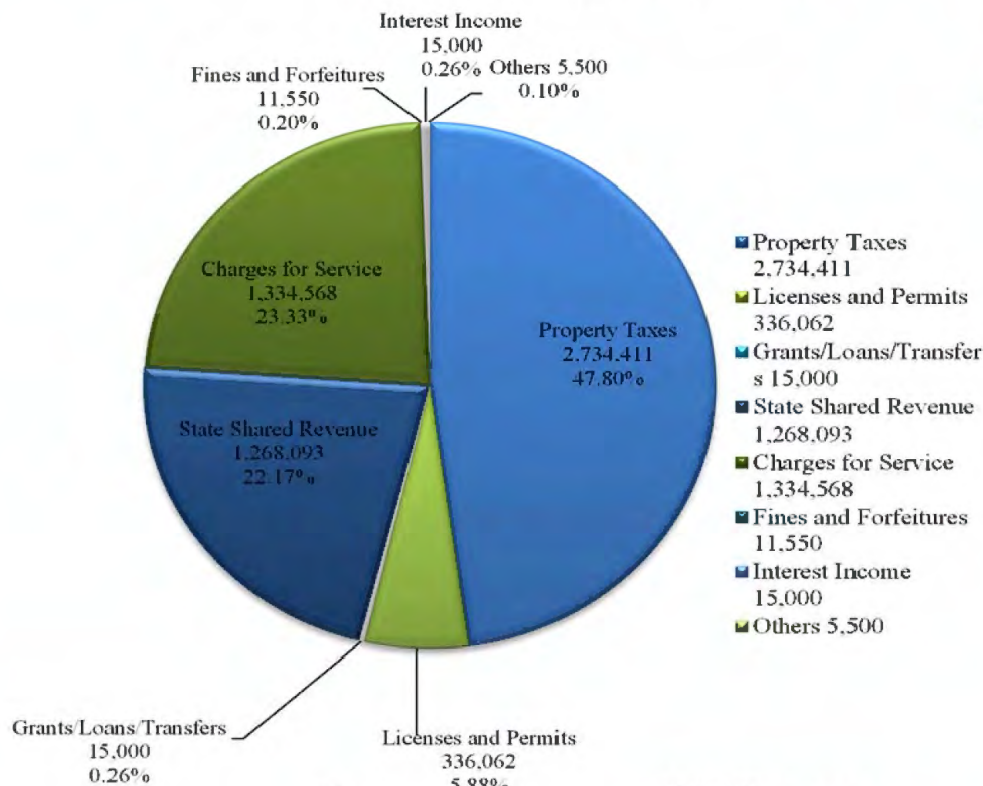
	2021 Actual	2022 Actual	% Actual	2023 Projected	% Chg	2024 Proposed	% Chg	2025 Proposed	2026 Proposed
<b>101 General Fund</b>									
000-Revenue	5,819,897	5,871,842	0.9%	5,729,004	-2.4%	5,720,184	-0.2%	5,893,438	6,014,432
<b>General Fund Revenues</b>	5,819,897	5,871,842	0.9%	5,729,004	-2.4%	5,720,184	-0.2%	5,893,438	6,014,432
<b>151 Perpetual Care</b>	2,040	1,950	-4.4%	1,700	-12.8%	1,700	0.0%	1,700	1,700
<b>202 Major Streets</b>	1,032,519	665,012	-35.6%	1,672,549	151.5%	2,048,477	-29.7%	1,440,606	1,902,064
<b>203 Local Streets</b>	356,762	583,034	63.4%	3,389,092	481.3%	587,650	3.3%	606,750	617,770
<b>225 Grants</b>	426,988	172,898	-59.5%	268,654	55.4%	0	0.0%	0	0
<b>248 DDA</b>	192,197	193,053	0.4%	191,000	-1.1%	207,400	8.3%	207,925	208,850
<b>251 Positively Allegan</b>	23,667	69,548	193.9%	92,440	32.9%	91,450	0.0%	91,450	91,450
<b>298 Reserve Sinking</b>	1,689	-8,497		4,333		7,000	7.1%	7,500	7,500
<b>299 Capital Sinking</b>	3,099	-143,421		10,000		15,000	0.0%	15,000	15,000
<b>590 Wastewater</b>	3,281,988	3,512,235	7.0%	5,459,238	55.4%	3,988,186	0.6%	4,013,838	4,039,709
<b>591 Water</b>	1,871,048	2,026,604	8.3%	7,466,793	268.4%	3,189,500	-32.3%	2,159,228	2,221,328
<b>661 MVP</b>	370,556	604,782	63.2%	856,661	41.6%	786,088	3.0%	809,656	833,930
<b>Total Budgeted Revenues</b>	13,382,451	13,549,040	1.2%	25,141,463	85.6%	16,642,634	-8.4%	15,247,089	15,953,734

### 2024, 2025 & 2026 Assumptions:

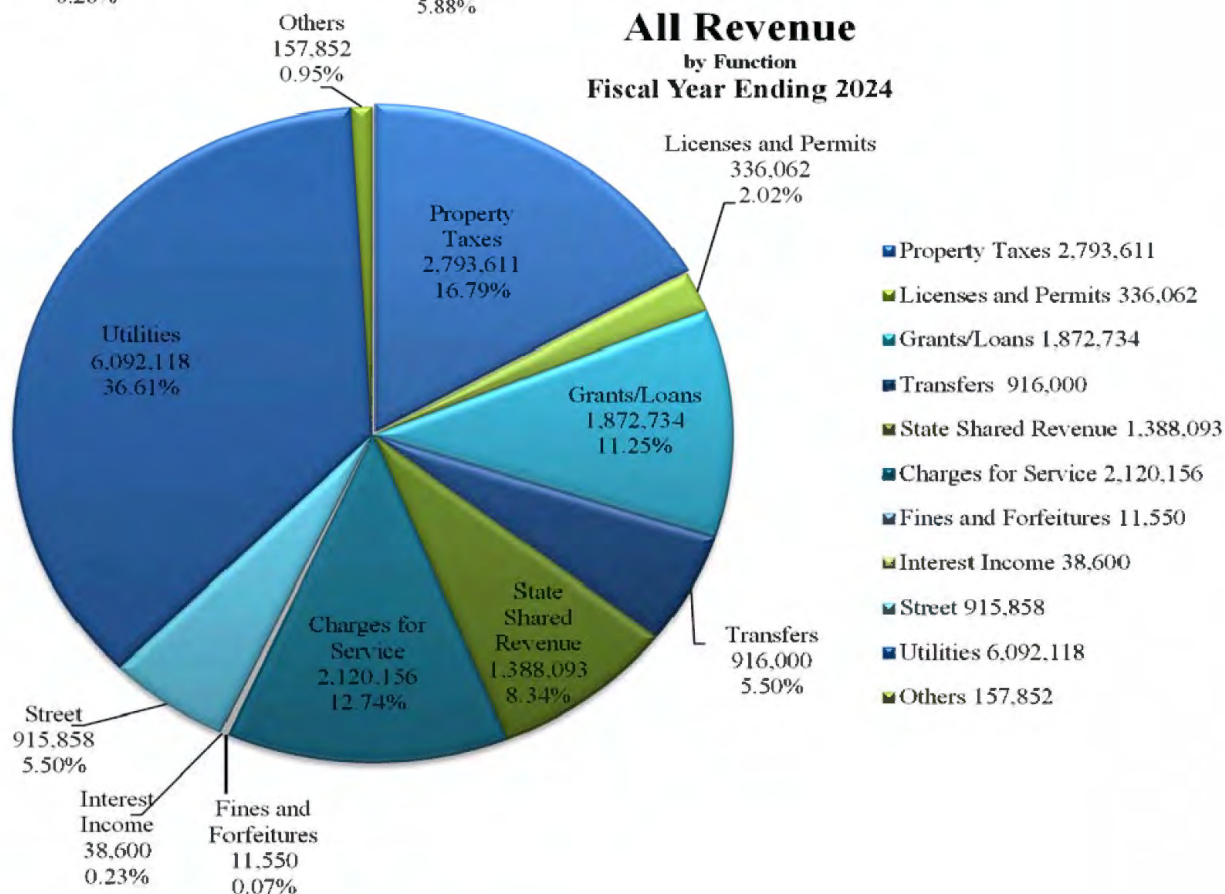
Real Property Tax Improving slightly 1-5%, Personal Property Tax decreasing, State Revenue Sharing increasing 2-5%, Major and Local Street Revenue is set to increase 1-3%, Interest Income increasing by less than .5%, Fees & Fine, Licenses & Permits remain the same, and Other Revenues are estimated with 0-1.5% increases.



### General Fund Revenue by Function Fiscal Year Ending 2024



### All Revenue by Function Fiscal Year Ending 2024





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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

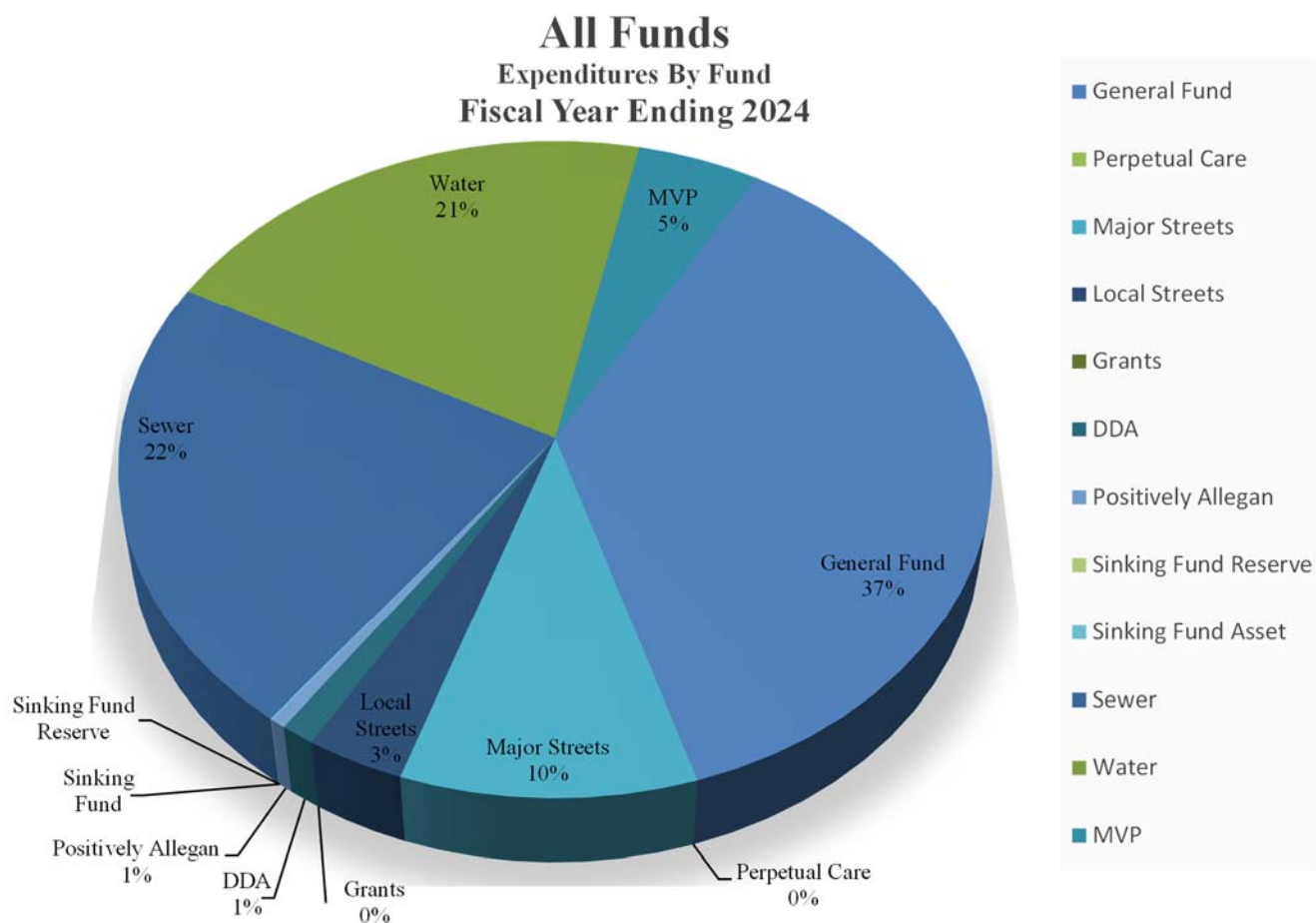
231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)

## EXPENDITURES

The City of Allegan's annual appropriations within the thirteen (13) funds include personnel, operating and capital expenditures. The City is projecting expenditures of \$17,511,435 for all funds for the fiscal year 2024.

Below is a chart that shows the budgeted expenditures for fiscal year 2024 for the different fund types:





These expenditures are allocated to the following funds as shown in the table below:



## 2023/2024 Approved Budget Expenditures

	2021 Actual	2022 Actual	2023 Projected	% Chg	2024 Proposed	% Chg	2025 Proposed	2026 Proposed
<b>101 General Fund</b>								
101-Council	30,399	25,984	39,800	53.2%	37,500	-5.8%	38,675	38,859
172-City Manager	418,601	505,192	558,550	10.6%	595,150	6.6%	610,806	625,691
223-Finance-Audit	20,500	20,750	23,500	13.3%	23,500	0.0%	23,500	23,500
226-Legal	37,588	20,446	50,000	144.6%	40,000	-20.0%	40,000	40,000
247-Assessing-BOR	600	750	1,625	116.7%	1,625	0.0%	1,625	1,625
253-Finance	456,807	423,889	473,107	11.6%	494,400	4.5%	504,944	516,260
257-Assessing	57,112	44,744	52,300	16.9%	53,120	1.6%	54,502	55,834
262-Elections	17,868	3,690	12,190	230.3%	10,050	-17.6%	10,600	11,150
265-City Hall	66,033	59,034	66,625	12.9%	70,000	5.1%	70,310	71,142
267-Buildings and Grounds	1,044,632	657,111	634,500	-3.4%	658,200	3.7%	816,145	686,062
301-Police	1,407,162	1,558,693	1,756,110	12.7%	1,636,100	-6.8%	1,672,883	1,746,968
336-Public Safety District	198,366	213,070	229,106	7.5%	238,406	4.1%	245,483	252,773
371-Building Inspections	53,579	93,533	73,500	-21.4%	75,000	2.0%	75,000	75,000
567-Cemetery	72,101	80,535	191,725	138.1%	127,780	-33.4%	134,683	141,666
595-Airport	134,840	206,113	291,421	41.4%	235,042	-19.3%	272,240	246,716
651-Ambulance	30,064	30,816	34,750	12.8%	35,600	2.4%	39,160	43,076
702-HDC/Zoning	12,651	10,525	10,000	-5.0%	15,000	50.0%	15,000	15,000
751-Parks	481,442	429,187	692,150	61.3%	640,413	-7.5%	553,826	619,672
805-Griswold	70,420	57,445	64,348	12.0%	141,575	120.0%	68,053	89,582
806-Regent Theater	51,448	141,632	185,210	30.8%	301,635	62.9%	206,533	226,641
900s-Bond Payments	166,755	163,395	351,658	115.2%	141,750	-59.7%	143,710	145,480
966-Contributions-Capital	362,000	0	610,000	0.0%	600,000	-1.6%	250,000	75,000
966-Contribution-Major	0	0	0	0.0%	0	0.0%	0	0
966-Contribution-Local	100,000	190,000	190,000	0.0%	270,000	42.1%	291,000	300,000
966-Transfer-DDA	15,000	15,000	15,000	0.0%	15,000	0.0%	15,000	15,000
<b>General Fund Expenses</b>	<b>5,305,970</b>	<b>4,951,535</b>	<b>6,607,176</b>	<b>33.4%</b>	<b>6,456,846</b>	<b>-2.3%</b>	<b>6,153,678</b>	<b>6,062,697</b>
<b>151 Perpetual Care</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0.0%</b>	<b>500</b>	<b>0.0%</b>	<b>500</b>	<b>500</b>
<b>202 Major Streets</b>	<b>499,582</b>	<b>1,140,596</b>	<b>1,958,776</b>	<b>71.7%</b>	<b>1,758,897</b>	<b>-10.2%</b>	<b>1,716,508</b>	<b>1,974,669</b>
<b>203 Local Streets</b>	<b>449,637</b>	<b>553,028</b>	<b>3,800,758</b>	<b>587.3%</b>	<b>586,918</b>	<b>-84.6%</b>	<b>706,068</b>	<b>616,716</b>
<b>225 Grants</b>	<b>279,102</b>	<b>213,247</b>	<b>268,654</b>	<b>26.0%</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>	<b>0</b>
<b>248 DDA</b>	<b>225,264</b>	<b>114,130</b>	<b>278,300</b>	<b>143.8%</b>	<b>201,500</b>	<b>-27.6%</b>	<b>201,300</b>	<b>201,300</b>
<b>251 PA</b>	<b>16,813</b>	<b>81,165</b>	<b>92,500</b>	<b>14.0%</b>	<b>90,200</b>	<b>-2.5%</b>	<b>90,500</b>	<b>90,500</b>
<b>298 Reserve Sinking</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>
<b>299 Capital Sinking</b>	<b>2,066</b>	<b>0</b>	<b>6,667</b>	<b>0.0%</b>	<b>10,000</b>	<b>50.0%</b>	<b>10,000</b>	<b>10,000</b>
<b>590 Wastewater</b>	<b>3,903,563</b>	<b>2,729,803</b>	<b>7,240,937</b>	<b>165.3%</b>	<b>3,935,209</b>	<b>-45.7%</b>	<b>3,730,835</b>	<b>3,807,504</b>
<b>591 Water</b>	<b>2,068,334</b>	<b>1,758,734</b>	<b>7,929,042</b>	<b>350.8%</b>	<b>3,605,965</b>	<b>-54.5%</b>	<b>2,166,124</b>	<b>2,110,064</b>
<b>661 MVP</b>	<b>316,839</b>	<b>447,274</b>	<b>996,107</b>	<b>122.7%</b>	<b>865,400</b>	<b>-13.1%</b>	<b>731,971</b>	<b>745,517</b>
<b>Total Budgeted Expenses</b>	<b>13,067,170</b>	<b>11,989,513</b>	<b>29,179,415</b>	<b>143.4%</b>	<b>17,511,435</b>	<b>-40.0%</b>	<b>15,507,484</b>	<b>15,619,467</b>

2024, 2025 & 2026 Assumptions:

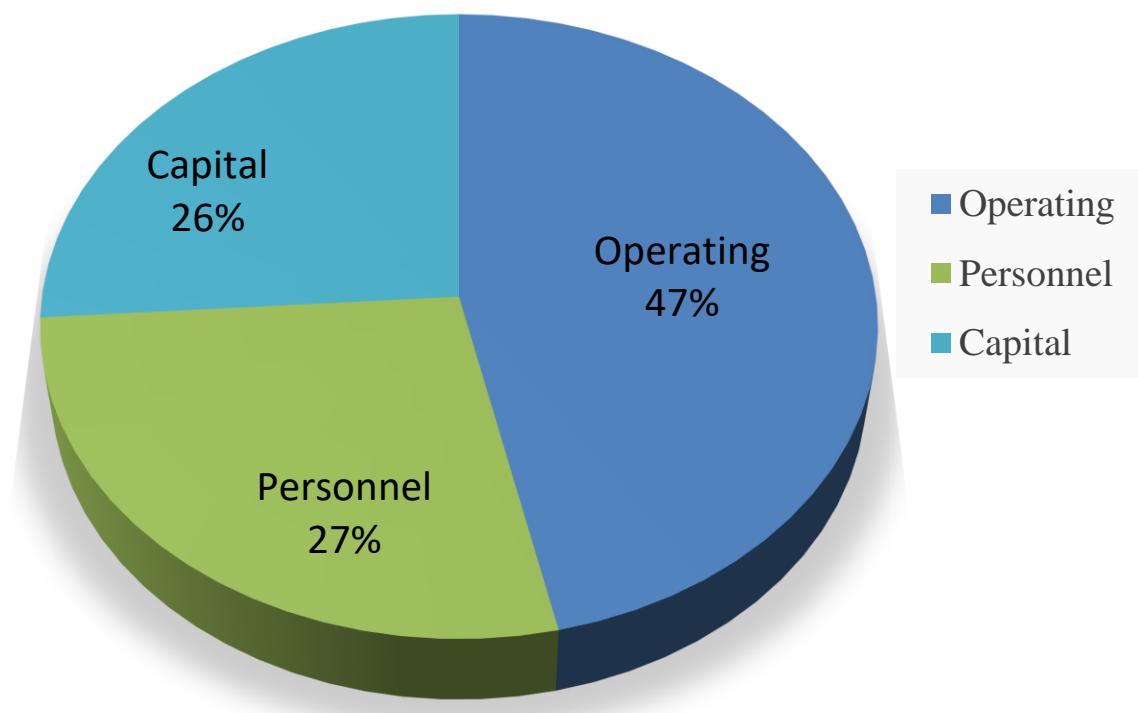
Insurance Related Premiums decreasing due to change of plan, Personnel related items increasing 3-5%, and other operating costs increasing by 0-5%.

Below is a chart that shows the budgeted expenditures for fiscal year 2024 for the different object types:

## All Funds

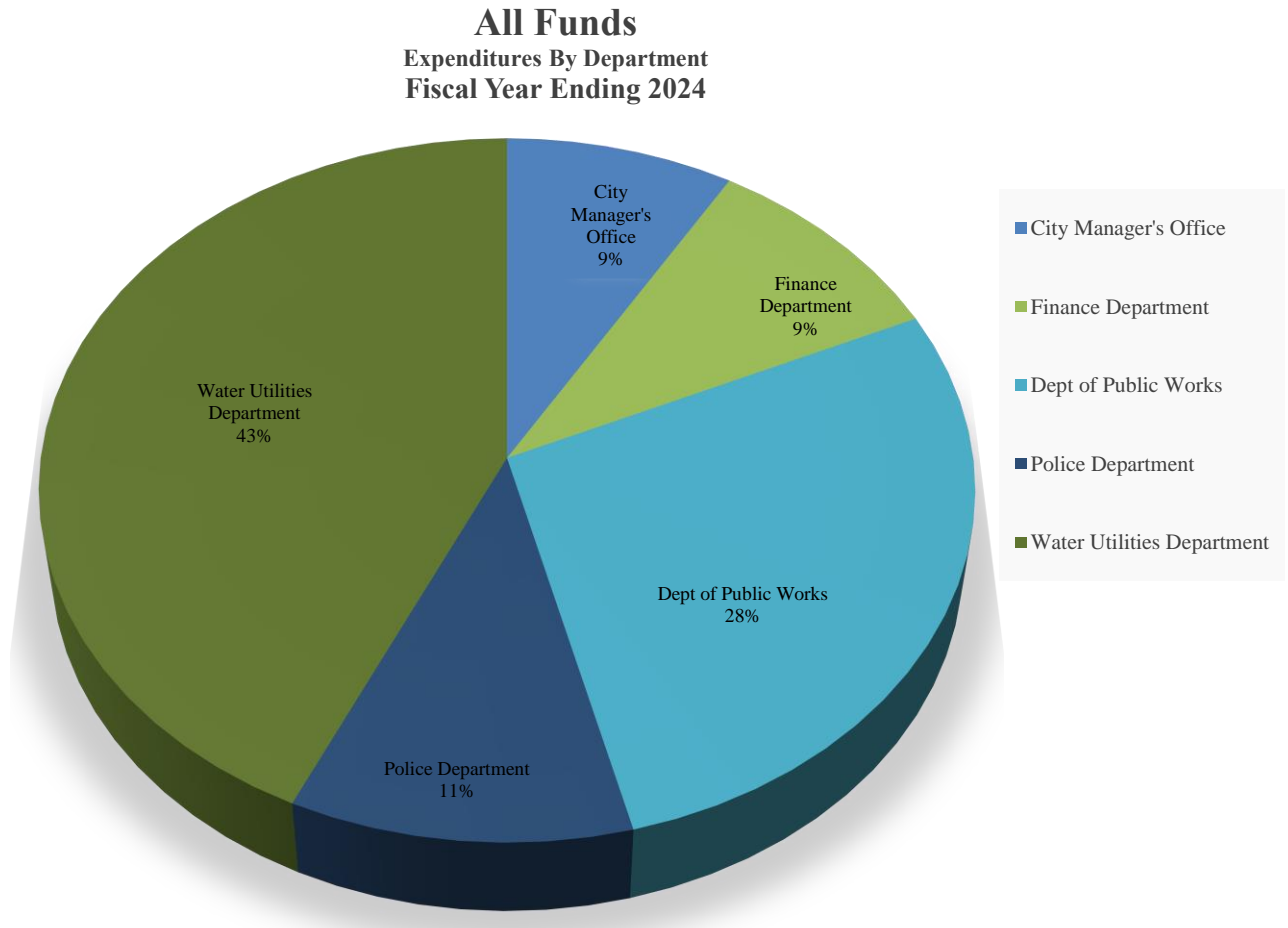
### Expenditures By Object

### Fiscal Year Ending 2024



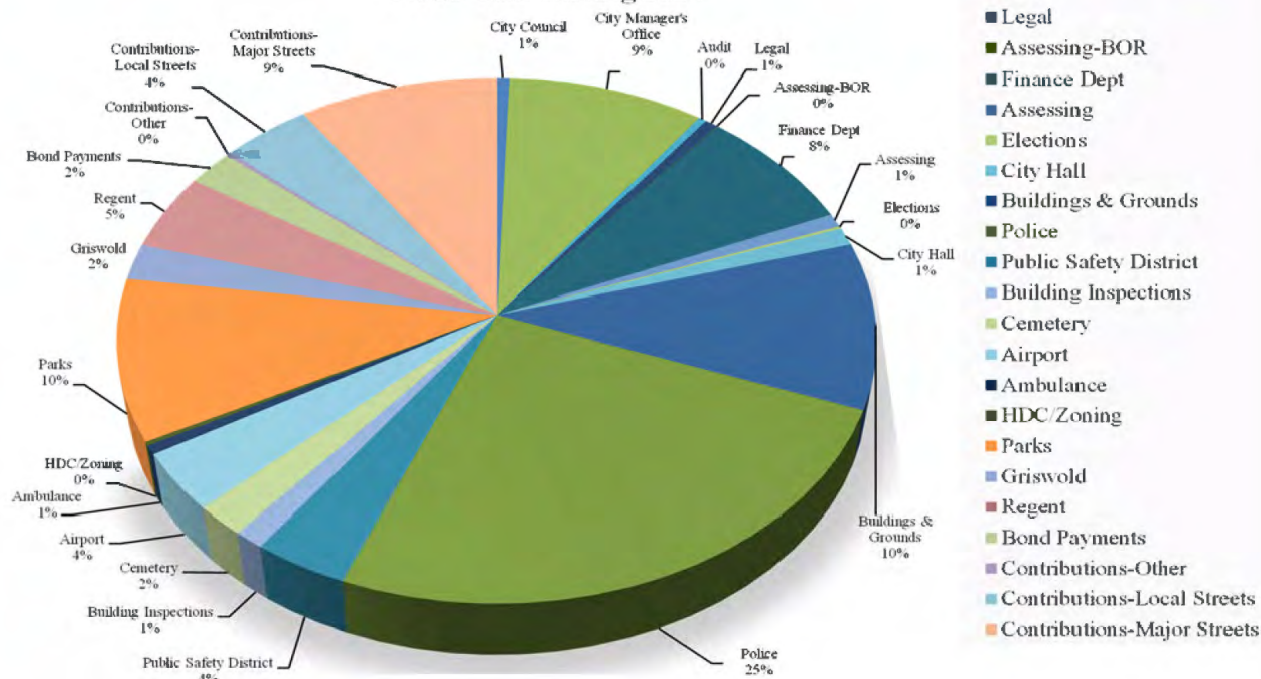


Below is a chart that shows the budgeted expenditures for fiscal year 2024 for the different department types:

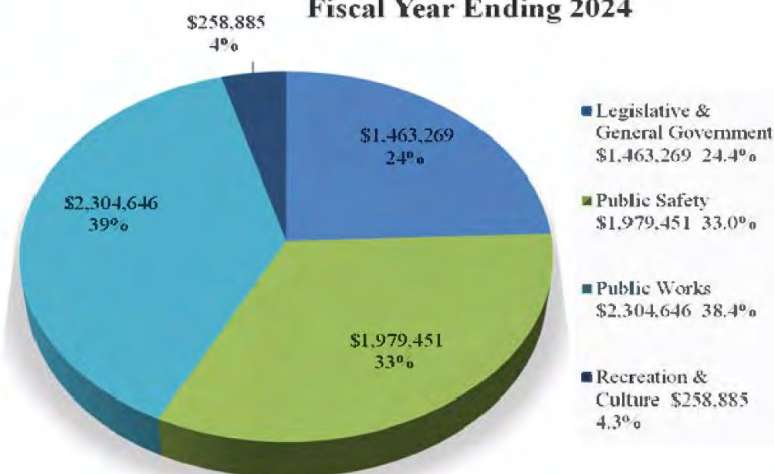




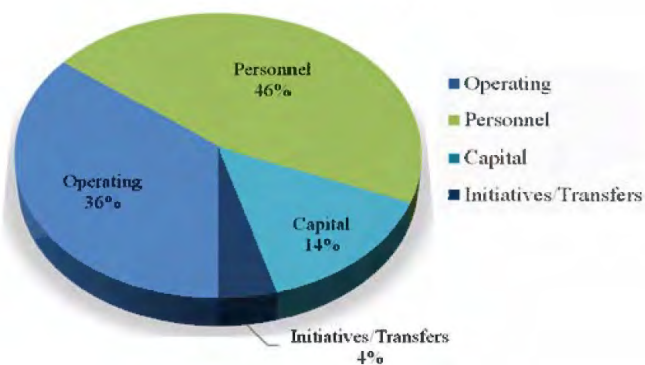
### General Fund Expenditures By Department Fiscal Year Ending 2024



### General Fund Expenditures By Function Fiscal Year Ending 2024

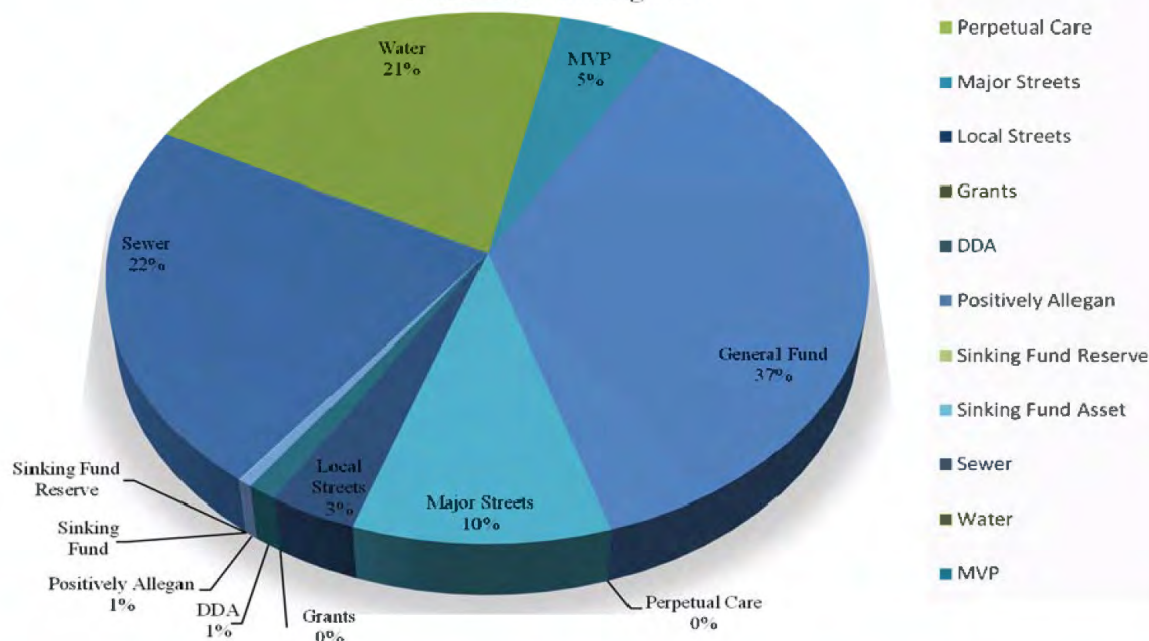


### General Fund Expenditures By Object Fiscal Year Ending 2024

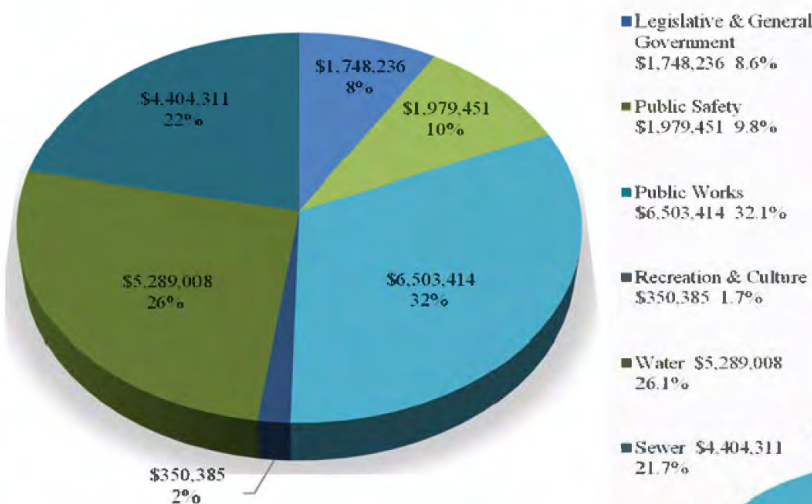




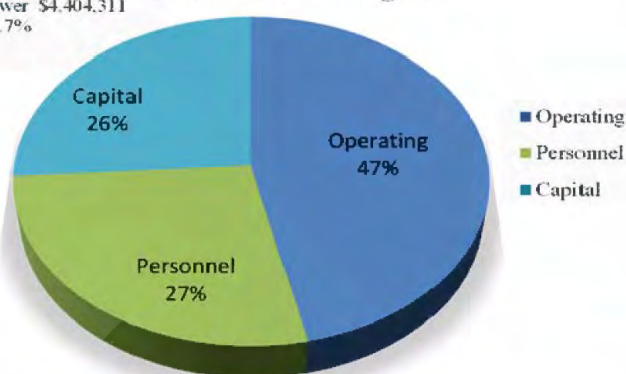
### All Funds Expenditures By Fund Fiscal Year Ending 2024



### All Funds Expenditures By Function Fiscal Year Ending 2024



### All Funds Expenditures By Object Fiscal Year Ending 2024





**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	%	FY 2024 23-24 PROPOSED BUDGET	%	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
<b>000-REVENUES</b>								
<b>Total Revenues 000-GENERAL FUND</b>	<b>5,819,897</b>	<b>5,871,842</b>	<b>5,729,004</b>	<b>100.00%</b>	<b>5,720,184</b>	<b>100.00%</b>	<b>5,893,438</b>	<b>6,014,432</b>
<b>101-CITY COUNCIL EXPENDITURES</b>								
Personnel Total	16,358	14,594	23,800	0.36%	23,000	0.36%	23,000	23,000
Operating Total	14,041	11,390	16,000	0.24%	14,500	0.22%	15,675	15,859
<b>Total Expenditures 101-CITY COUNCIL</b>	<b>30,399</b>	<b>25,984</b>	<b>39,800</b>	<b>0.60%</b>	<b>37,500</b>	<b>0.58%</b>	<b>38,675</b>	<b>38,859</b>
<b>172-CITY MANAGERS OFFICE EXPENDITURES</b>								
Personnel Total	377,896	435,289	459,000	6.95%	471,400	7.30%	484,691	498,669
Operating Total	40,705	69,903	89,550	1.36%	118,750	1.84%	121,115	122,021
Capital Total	0	0	10,000	0.15%	5,000	0.08%	5,000	5,000
<b>Total Expenditures 172-CITY MANAGER</b>	<b>418,601</b>	<b>505,192</b>	<b>558,550</b>	<b>8.45%</b>	<b>595,150</b>	<b>9.22%</b>	<b>610,806</b>	<b>625,691</b>
<b>223-AUDIT EXPENDITURES</b>								
Operating Total	20,500	20,750	23,500	0.36%	23,500	0.36%	23,500	23,500
<b>Total Expenditures 223-AUDIT</b>	<b>20,500</b>	<b>20,750</b>	<b>23,500</b>	<b>0.36%</b>	<b>23,500</b>	<b>0.36%</b>	<b>23,500</b>	<b>23,500</b>
<b>226-LEGAL EXPENDITURES</b>								
Operating Total	37,588	20,446	50,000	0.76%	40,000	0.62%	40,000	40,000
<b>Total Expenditures 226-LEGAL</b>	<b>37,588</b>	<b>20,446</b>	<b>50,000</b>	<b>0.76%</b>	<b>40,000</b>	<b>0.62%</b>	<b>40,000</b>	<b>40,000</b>
<b>247-BOR EXPENDITURES</b>								
Personnel Total	600	750	1,625	0.02%	1,625	0.03%	1,625	1,625
<b>Total Expenditures 223-AUDIT</b>	<b>600</b>	<b>750</b>	<b>1,625</b>	<b>0.02%</b>	<b>1,625</b>	<b>0.03%</b>	<b>1,625</b>	<b>1,625</b>
<b>253-FINANCE EXPENDITURES</b>								
Personnel Total	306,809	318,618	341,032	5.16%	362,300	5.61%	372,651	383,769
Operating Total	149,998	90,901	126,600	1.92%	127,100	1.97%	127,293	127,491
Capital Total	0	14,371	5,475	0.08%	5,000	0.08%	5,000	5,000
<b>Total Expenditures 253-FINANCE</b>	<b>456,807</b>	<b>423,889</b>	<b>473,107</b>	<b>7.16%</b>	<b>494,400</b>	<b>7.66%</b>	<b>504,944</b>	<b>516,260</b>
<b>257-ASSESSING EXPENDITURES</b>								
Personnel Total	46	60	0	0.00%	0	0.00%	0	0
Operating Total	57,066	44,684	52,300	0.79%	53,120	0.82%	54,502	55,834
Capital Total	0	0	0	0.00%	0	0.00%	0	0
<b>Total Expenditures 257-ASSESSING</b>	<b>57,112</b>	<b>44,744</b>	<b>52,300</b>	<b>0.79%</b>	<b>53,120</b>	<b>0.82%</b>	<b>54,502</b>	<b>55,834</b>
<b>262-ELECTIONS EXPENSES</b>								
Personnel Total	10,423	1,348	4,325	0.07%	5,400	0.08%	5,400	5,400
Operating Total	7,445	2,342	7,865	0.12%	4,650	0.07%	5,200	5,750
Capital Total	0	0	0	0.00%	0	0.00%	0	0
<b>Total Expenditures 262-ELECTIONS</b>	<b>17,868</b>	<b>3,690</b>	<b>12,190</b>	<b>0.18%</b>	<b>10,050</b>	<b>0.16%</b>	<b>10,600</b>	<b>11,150</b>
<b>265-CITY HALL EXPENDITURES</b>								
Operating Total	54,151	59,034	66,625	1.01%	65,000	1.01%	65,310	66,142
Capital Total	11,882	0	0	0.00%	5,000	0.08%	5,000	5,000
<b>Total Expenditures 265-CITY HALL</b>	<b>66,033</b>	<b>59,034</b>	<b>66,625</b>	<b>1.01%</b>	<b>70,000</b>	<b>1.08%</b>	<b>70,310</b>	<b>71,142</b>
<b>267-BUILDINGS &amp; GROUNDS EXPENDITURES</b>								
Personnel Total	320,088	300,045	325,600	4.93%	334,850	5.19%	342,313	350,018
Operating Total	244,245	260,176	293,900	4.45%	323,350	5.01%	323,832	336,044
Capital Total	480,300	96,889	15,000	0.23%	0	0.00%	150,000	0
<b>Total Expenditures 267-B&amp;G</b>	<b>1,044,632</b>	<b>657,111</b>	<b>634,500</b>	<b>9.60%</b>	<b>658,200</b>	<b>10.19%</b>	<b>816,145</b>	<b>686,062</b>
<b>301-POLICE EXPENDITURES</b>								
Personnel Total	1,259,642	1,358,289	1,487,300	22.51%	1,390,600	21.54%	1,426,320	1,463,019
Operating Total	128,312	170,295	237,610	3.60%	229,500	3.55%	236,563	243,949
Capital Total	19,208	30,109	31,200	0.47%	16,000	0.25%	10,000	40,000
<b>Total Expenditures 301-POLICE</b>	<b>1,407,162</b>	<b>1,558,693</b>	<b>1,756,110</b>	<b>26.58%</b>	<b>1,636,100</b>	<b>25.34%</b>	<b>1,672,883</b>	<b>1,746,968</b>
<b>336-PUBLIC SAFETY DISTRICT EXPENDITURES</b>								
Operating Total	198,366	213,070	229,106	3.47%	238,406	3.69%	245,483	252,773
Capital Total	0	0	0	0.00%	0	0.00%	0	0
<b>Total Expenditures 336-PUBLIC SAFETY</b>	<b>198,366</b>	<b>213,070</b>	<b>229,106</b>	<b>3.47%</b>	<b>238,406</b>	<b>3.69%</b>	<b>245,483</b>	<b>252,773</b>
<b>371-BUILDING INSPECTION EXPENDITURES</b>								
Operating Total	53,579	93,533	73,500	1.11%	75,000	1.16%	75,000	75,000
<b>Total Expenditures 371-BLDG INSP</b>	<b>53,579</b>	<b>93,533</b>	<b>73,500</b>	<b>1.11%</b>	<b>75,000</b>	<b>1.16%</b>	<b>75,000</b>	<b>75,000</b>
<b>567-CEMETERY EXPENDITURES</b>								
Personnel Total	21,538	23,105	27,150	0.41%	27,150	0.42%	27,183	27,216
Operating Total	50,563	57,431	114,575	1.73%	100,630	1.56%	107,500	114,450
Capital Total	0	0	50,000	0.76%	0	0.00%	0	0
<b>Total Expenditures 567-CEMETERY</b>	<b>72,101</b>	<b>80,535</b>	<b>191,725</b>	<b>2.90%</b>	<b>127,780</b>	<b>1.98%</b>	<b>134,683</b>	<b>141,666</b>





**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	%	FY 2024 23-24 PROPOSED BUDGET	%	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
<b>595-AIRPORT EXPENDITURES</b>								
Personnel Total	9,913	10,591	17,250	0.26%	17,250	0.27%	17,250	17,250
Operating Total	124,414	188,858	172,800	2.62%	205,288	3.18%	211,590	218,116
Capital Total	512	6,663	101,371	1.53%	12,504	0.19%	43,400	11,350
<b>Total Expenditures 595-AIRPORT</b>	<b>134,840</b>	<b>206,113</b>	<b>291,421</b>	<b>4.41%</b>	<b>235,042</b>	<b>3.64%</b>	<b>272,240</b>	<b>246,716</b>
<b>651-EMS EXPENDITURES</b>								
Operating Total	30,064	30,816	34,750	0.53%	35,600	0.55%	39,160	43,076
<b>Total Expenditures 651-EMS</b>	<b>30,064</b>	<b>30,816</b>	<b>34,750</b>	<b>0.53%</b>	<b>35,600</b>	<b>0.55%</b>	<b>39,160</b>	<b>43,076</b>
<b>702-HDC/ZONING EXPENDITURES</b>								
Operating Total	12,651	10,525	10,000	0.15%	15,000	0.23%	15,000	15,000
<b>Total Expenditures 702-HDC/ZONING</b>	<b>12,651</b>	<b>10,525</b>	<b>10,000</b>	<b>0.15%</b>	<b>15,000</b>	<b>0.23%</b>	<b>15,000</b>	<b>15,000</b>
<b>751-PARKS EXPENDITURES</b>								
Personnel Total	221,621	230,607	246,700	3.73%	263,800	4.09%	271,133	278,954
Operating Total	158,874	192,438	259,050	3.92%	271,613	4.21%	277,694	285,717
Capital Total	100,946	6,143	186,400	2.82%	105,000	1.63%	5,000	55,000
<b>Total Expenditures 751-PARKS</b>	<b>481,442</b>	<b>429,187</b>	<b>692,150</b>	<b>10.48%</b>	<b>640,413</b>	<b>9.92%</b>	<b>553,826</b>	<b>619,672</b>
<b>805-GRISWOLD EXPENDITURES</b>								
Personnel Total	3,999	1,115	1,400	0.02%	1,625	0.03%	1,625	1,625
Operating Total	66,422	56,330	57,200	0.87%	64,950	1.01%	66,428	67,957
Capital Total	0	0	5,748	0.09%	75,000	1.16%	0	20,000
<b>Total Expenditures 805-GRISWOLD</b>	<b>70,420</b>	<b>57,445</b>	<b>64,348</b>	<b>0.97%</b>	<b>141,575</b>	<b>2.19%</b>	<b>68,053</b>	<b>89,582</b>
<b>806-REGENT EXPENDITURES</b>								
Personnel Total	10,349	40,219	55,750	0.84%	56,775	0.88%	58,193	59,648
Operating Total	41,099	101,413	129,460	1.96%	144,860	2.24%	148,340	151,993
Capital Total	0	0	0	0.00%	100,000	1.55%	0	15,000
<b>Total Expenditures 806 - REGENT</b>	<b>51,448</b>	<b>141,632</b>	<b>185,210</b>	<b>2.80%</b>	<b>301,635</b>	<b>4.67%</b>	<b>206,533</b>	<b>226,641</b>
<b>900-BOND EXPENDITURES</b>								
Operating Total	166,755	163,395	351,658	5.32%	141,750	2.20%	143,710	145,480
<b>Total Expenditures 900-BONDS</b>	<b>166,755</b>	<b>163,395</b>	<b>351,658</b>	<b>5.32%</b>	<b>141,750</b>	<b>2.20%</b>	<b>143,710</b>	<b>145,480</b>
<b>966-CONTRIBUTIONS EXPENDITURES</b>								
Operating Total	115,000	205,000	205,000	3.10%	285,000	4.41%	306,000	315,000
Capital Total	362,000	0	610,000	9.23%	600,000	9.29%	250,000	75,000
<b>Total Expenditures 966-CONTR.</b>	<b>477,000</b>	<b>205,000</b>	<b>815,000</b>	<b>12.34%</b>	<b>885,000</b>	<b>13.71%</b>	<b>556,000</b>	<b>390,000</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	%	FY 2024 23-24 PROPOSED BUDGET	%	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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## GENERAL FUND BALANCE

DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	%	FY 2024 23-24 PROPOSED BUDGET	%	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
<b>REVENUES</b>								
Operational	5,638,898	5,776,183	5,503,561	96.06%	5,705,184	99.74%	5,877,438	5,993,432
Capital - Grants/Loans	180,999	95,659	225,442	3.94%	15,000	0.26%	16,000	21,000
<b>Total Estimated Revenues</b>	<b>5,819,897</b>	<b>5,871,842</b>	<b>5,729,004</b>	<b>100%</b>	<b>5,720,184</b>	<b>100%</b>	<b>5,893,438</b>	<b>6,014,432</b>
<b>EXPENDITURES</b>								
Personnel Expenses	(2,559,284)	(2,734,631)	(2,990,932)	45.27%	(2,955,775)	45.78%	(3,031,384)	(3,110,194)
Operational	(1,771,838)	(2,062,730)	(2,601,050)	39.37%	(2,577,567)	39.92%	(2,648,894)	(2,721,154)
Capital	(974,848)	(154,174)	(1,015,194)	15.37%	(923,504)	14.30%	(473,400)	(231,350)
<b>Total Estimated Expenditures</b>	<b>(5,305,970)</b>	<b>(4,951,535)</b>	<b>(6,607,176)</b>	<b>100%</b>	<b>(6,456,846)</b>	<b>100%</b>	<b>(6,153,678)</b>	<b>(6,062,697)</b>

<b>BEGINNING FUND BALANCE</b>	<b>2,746,958</b>	<b>3,260,885</b>	<b>4,181,192</b>	<b>84.4%</b>	<b>3,303,021</b>	<b>50.0%</b>	<b>2,566,358</b>	<b>2,306,118</b>
Total Revenues	5,819,897	5,871,842	5,729,004		5,720,184		5,893,438	6,014,432
Total Expenditures	(5,305,970)	(4,951,535)	(6,607,176)		(6,456,846)		(6,153,678)	(6,062,697)
<b>FUND BALANCE: Excess (Deficiency)</b>	<b>3,260,885</b>	<b>4,181,192</b>	<b>3,303,021</b>	<b>50.0%</b>	<b>2,566,358</b>	<b>39.7%</b>	<b>2,306,118</b>	<b>2,257,853</b>
	<b>61.5%</b>	<b>84.4%</b>	<b>50.0%</b>		<b>39.7%</b>		<b>37.5%</b>	<b>37.2%</b>

TOTAL REVENUES	5,819,897	5,871,842	5,729,004		5,720,184		5,893,438	6,014,432
TOTAL APPROPRIATIONS	5,305,970	4,951,535	6,607,176		6,456,846		6,153,678	6,062,697
<b>FUND 101 - NET OF CHANGE</b>	<b>513,927</b>	<b>920,307</b>	<b>(878,172)</b>		<b>(736,662)</b>		<b>(260,240)</b>	<b>(48,265)</b>

Operational-Revenue	5,638,898	5,776,183	5,503,561	96.06%	5,705,184	99.74%	5,877,438	5,993,432
Personnel-Expenses	(2,559,284)	(2,734,631)	(2,990,932)	45.27%	(2,955,775)	45.78%	(3,031,384)	(3,110,194)
Operational-Expenditures	(1,771,838)	(2,062,730)	(2,601,050)	39.37%	(2,577,567)	39.92%	(2,648,894)	(2,721,154)
<b>Operational Budget Total</b>	<b>1,307,776</b>	<b>978,823</b>	<b>(88,420)</b>	<b>84.63%</b>	<b>171,842</b>	<b>85.70%</b>	<b>197,160</b>	<b>162,085</b>
Capital - Grants/Loans	180,999	95,659	225,442	3.94%	15,000	0.26%	16,000	21,000
Capital - Expenditures	(974,848)	(154,174)	(1,015,194)	15.37%	(923,504)	14.30%	(473,400)	(231,350)
<b>Capital Budget Total</b>	<b>(793,849)</b>	<b>(58,516)</b>	<b>(789,752)</b>	<b>19.30%</b>	<b>(908,504)</b>	<b>14.56%</b>	<b>(457,400)</b>	<b>(210,350)</b>
<b>FUND BALANCE: Added(Used)</b>	<b>513,927</b>	<b>920,307</b>	<b>(878,172)</b>	<b>26.59%</b>	<b>(736,662)</b>	<b>28.70%</b>	<b>(260,240)</b>	<b>(48,265)</b>



# CITY OF ALLEGAN

## 2024 PROPOSED BUDGET

### GENERAL FUND - Revenues & Expenditures

	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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#### REVENUES:

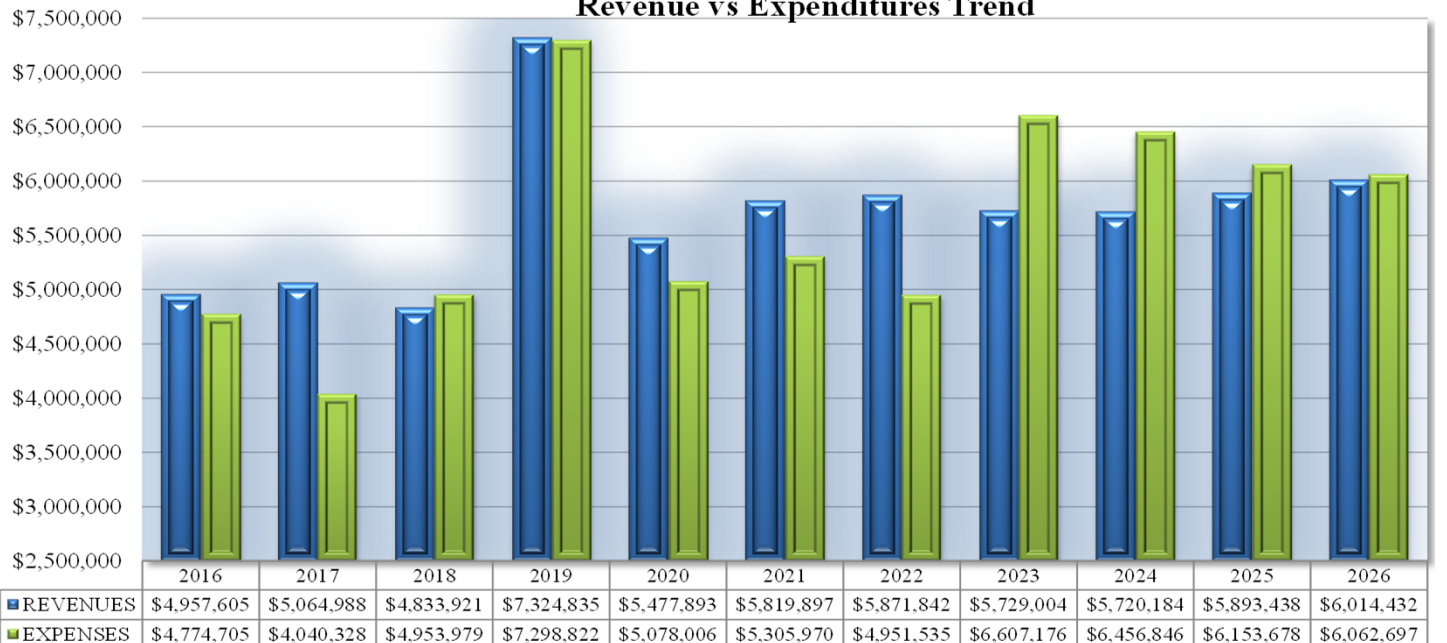
<b>000-GENERAL FUND REVENUE</b>	<b>5,819,897</b>	<b>5,871,842</b>	<b>5,729,004</b>	<b>5,720,184</b>	<b>5,893,438</b>	<b>6,014,432</b>
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#### EXPENDITURES:

101-CITY COUNCIL	30,399	25,984	39,800	37,500	38,675	38,859
172-CITY MANAGERS OFFICE	418,601	505,192	558,550	595,150	610,806	625,691
223-AUDIT	20,500	20,750	23,500	23,500	23,500	23,500
226-LEGAL	37,588	20,446	50,000	40,000	40,000	40,000
247-ASSESSING BOR	600	750	1,625	1,625	1,625	1,625
253-FINANCE	456,807	423,889	473,107	494,400	504,944	516,260
257-ASSESSING	57,112	44,744	52,300	53,120	54,502	55,834
262-ELECTIONS	17,868	3,690	12,190	10,050	10,600	11,150
265-CITY HALL	66,033	59,034	66,625	70,000	70,310	71,142
267-BUILDINGS & GROUNDS	1,044,632	657,111	634,500	658,200	816,145	686,062
301-POLICE	1,407,162	1,558,693	1,756,110	1,636,100	1,672,883	1,746,968
336-PUBLIC SAFETY DISTRICT	198,366	213,070	229,106	238,406	245,483	252,773
371-BUILDING INSPECTIONS	53,579	93,533	73,500	75,000	75,000	75,000
567-CEMETERY	72,101	80,535	191,725	127,780	134,683	141,666
595-AIRPORT	134,840	206,113	291,421	235,042	272,240	246,716
651-AMBULANCE	30,064	30,816	34,750	35,600	39,160	43,076
702-HDC/ZONING	12,651	10,525	10,000	15,000	15,000	15,000
751-PARKS	481,442	429,187	692,150	640,413	553,826	619,672
805-GRISWOLD	70,420	57,445	64,348	141,575	68,053	89,582
806-REGENT	51,448	141,632	185,210	301,635	206,533	226,641
900-BOND PAYMENTS	166,755	163,395	351,658	141,750	143,710	145,480
966-CONTRIBUTIONS	477,000	205,000	815,000	885,000	556,000	390,000
	<b>5,305,970</b>	<b>4,951,535</b>	<b>6,607,176</b>	<b>6,456,846</b>	<b>6,153,678</b>	<b>6,062,697</b>

### City of Allegan General Fund

#### Revenue vs Expenditures Trend





CITY OF ALLEGAN  
2024 PROPOSED BUDGET

DESCRIPTION

FY 2021	FY 2022	FY 2023	FY 2024		FY 2025	FY 2026
20-21	21-22	22-23	23-24		24-25	25-26
AUDITED	AUDITED	PROJECTED	PROPOSED	%	PROPOSED	PROPOSED
BUDGET	BUDGET	BUDGET	BUDGET		BUDGET	BUDGET

**FUND 151 - PERPETUAL CARE**

<b>BEGINNING FUND BALANCE-151</b>	<b>168,512</b>	<b>170,552</b>	<b>172,502</b>	<b>173,702</b>		<b>174,902</b>	<b>176,102</b>
<b>Total Revenues 151 - Perpetual Care</b>	<b>2,040</b>	<b>1,950</b>	<b>1,700</b>	<b>1,700</b>		<b>1,700</b>	<b>1,700</b>
<b>Total Exp 151 - Perpetual Care</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>		<b>500</b>	<b>500</b>
<b>NET OF REVENUES/APPROPRIATIONS-151</b>	<b>2,040</b>	<b>1,950</b>	<b>1,200</b>	<b>1,200</b>		<b>1,200</b>	<b>1,200</b>
<b>ENDING FUND BALANCE-151</b>	<b>170,552</b>	<b>172,502</b>	<b>173,702</b>	<b>174,902</b>		<b>176,102</b>	<b>177,302</b>

**FUND 202 - MAJOR STREETS**

<b>BEGINNING FUND BALANCE-202</b>	<b>345,640</b>	<b>878,576</b>	<b>402,993</b>	<b>116,767</b>	<b>6%</b>	<b>406,346</b>	<b>130,444</b>
Operational-Revenue	571,239	665,012	629,906	674,211	33%	680,606	687,064
Capital-Grants/Loans	461,280	0	1,042,643	1,374,266	67%	760,000	1,215,000
<b>Total Revenues 202 - MAJOR STREETS</b>	<b>1,032,519</b>	<b>665,012</b>	<b>1,672,549</b>	<b>2,048,477</b>	<b>100%</b>	<b>1,440,606</b>	<b>1,902,064</b>
Personnel Total	136,848	142,784	147,900	162,250	9%	168,068	174,002
Operating Total	110,609	117,497	137,045	140,398	8%	143,957	147,682
Capital Total	122,757	775,356	1,528,681	1,291,595	73%	1,235,000	1,475,000
<b>Total Exp 463-LS-ADMIN ROADS</b>	<b>370,215</b>	<b>1,035,637</b>	<b>1,813,626</b>	<b>1,594,243</b>	<b>91%</b>	<b>1,547,025</b>	<b>1,796,684</b>
Personnel Total	35,999	27,983	43,100	47,600	3%	48,846	49,812
Operating Total	64,456	55,038	66,050	69,853	4%	72,706	75,682
<b>Total Exp 478-LS -WINTER MAINT</b>	<b>100,455</b>	<b>83,021</b>	<b>109,150</b>	<b>117,453</b>	<b>7%</b>	<b>121,552</b>	<b>125,493</b>
Personnel Total	16,855	4,480	5,900	5,900	0%	5,900	5,900
Operating Total	4,240	9,743	18,950	18,950	1%	18,950	18,950
<b>Total Exp 485-LS-ROUTINE MAINT</b>	<b>21,095</b>	<b>14,223</b>	<b>24,850</b>	<b>24,850</b>	<b>1%</b>	<b>24,850</b>	<b>24,850</b>
Operating Total	7,818	7,715	11,150	22,351	1%	23,081	27,642
<b>Total Exp 900s-LS-BONDS</b>	<b>7,818</b>	<b>7,715</b>	<b>11,150</b>	<b>22,351</b>	<b>1%</b>	<b>23,081</b>	<b>27,642</b>
<b>TOTAL APPROPRIATIONS-202</b>	<b>499,582</b>	<b>1,140,596</b>	<b>1,958,776</b>	<b>1,758,897</b>	<b>100%</b>	<b>1,716,508</b>	<b>1,974,669</b>
<b>NET OF REVENUES/APPROPRIATIONS-202</b>	<b>532,937</b>	<b>(475,583)</b>	<b>(286,226)</b>	<b>289,580</b>		<b>(275,902)</b>	<b>(72,605)</b>
<b>ENDING FUND BALANCE - 202</b>	<b>878,576</b>	<b>402,993</b>	<b>116,767</b>	<b>406,346</b>	<b>23%</b>	<b>130,444</b>	<b>57,839</b>

**FUND 203 - LOCAL STREETS**

<b>BEGINNING FUND BALANCE-203</b>	<b>621,289</b>	<b>528,414</b>	<b>558,421</b>	<b>146,754</b>	<b>4%</b>	<b>147,486</b>	<b>48,168</b>
Operational-Revenue	256,762	393,034	287,052	317,650	54%	317,770	317,770
Capital-Grants/Loans	100,000	190,000	3,102,040	270,000	46%	300,000	300,000
<b>Total Revenues 203 - LOCAL STREETS</b>	<b>356,762</b>	<b>583,034</b>	<b>3,389,092</b>	<b>587,650</b>	<b>100%</b>	<b>606,750</b>	<b>617,770</b>
Personnel Total	137,230	125,392	166,200	181,300	31%	187,281	193,669
Operating Total	65,175	105,239	106,428	107,443	18%	110,844	114,404
Capital Total	94,653	164,477	3,339,622	30,000	5%	130,000	30,000
<b>Total Exp 463-LS-ADMIN ROADS</b>	<b>297,059</b>	<b>395,109</b>	<b>3,612,250</b>	<b>318,743</b>	<b>54%</b>	<b>428,125</b>	<b>338,073</b>
Personnel Total	28,296	21,416	33,400	37,500	6%	38,350	39,040
Operating Total	39,455	47,905	56,050	95,153	16%	97,715	100,391
<b>Total Exp 478-LS -WINTER MAINT</b>	<b>67,751</b>	<b>69,321</b>	<b>89,450</b>	<b>132,653</b>	<b>23%</b>	<b>136,065</b>	<b>139,431</b>
Operating Total	84,828	88,598	99,058	135,522	23%	141,878	139,212
<b>Total Exp 900s-LS-BONDS</b>	<b>84,828</b>	<b>88,598</b>	<b>99,058</b>	<b>135,522</b>	<b>23%</b>	<b>141,878</b>	<b>139,212</b>
<b>TOTAL APPROPRIATIONS-203</b>	<b>449,637</b>	<b>553,028</b>	<b>3,800,758</b>	<b>586,918</b>	<b>100%</b>	<b>706,068</b>	<b>616,716</b>
<b>NET OF REVENUES/APPROPRIATIONS-203</b>	<b>(92,875)</b>	<b>30,006</b>	<b>(411,666)</b>	<b>732</b>		<b>(99,318)</b>	<b>1,054</b>
<b>ENDING FUND BALANCE-203</b>	<b>528,414</b>	<b>558,420</b>	<b>146,755</b>	<b>147,486</b>	<b>25%</b>	<b>48,168</b>	<b>49,222</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**

**DESCRIPTION**

FY 2021	FY 2022	FY 2023	FY 2024		FY 2025	FY 2026
20-21	21-22	22-23	23-24		24-25	25-26
AUDITED	AUDITED	PROJECTED	PROPOSED	%	PROPOSED	PROPOSED
BUDGET	BUDGET	BUDGET	BUDGET		BUDGET	BUDGET

**FUND 225 - GRANTS**

<b>BEGINNING FUND BALANCE-225</b>	<b>(107,536)</b>	<b>40,350</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>Total Revenues 225 -GRANTS</b>	<b>426,988</b>	<b>172,898</b>	<b>268,654</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Expenditures 225 - GRANTS</b>	<b>279,102</b>	<b>213,247</b>	<b>268,654</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS-225</b>	<b>147,886</b>	<b>(40,350)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE-225</b>	<b>40,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>

**FUND 248 - DOWNTOWN DEVELOPMENT AUTHORITY - (DDA)**

<b>BEGINNING FUND BALANCE-248</b>	<b>103,873</b>	<b>70,806</b>	<b>149,728</b>	<b>62,428</b>	<b>22%</b>	<b>68,328</b>	<b>74,953</b>
<b>Total Revenues 248 - DDA</b>	<b>192,197</b>	<b>193,053</b>	<b>191,000</b>	<b>207,400</b>		<b>207,925</b>	<b>208,850</b>
<b>Total Expenditures 248 - DDA</b>	<b>225,264</b>	<b>114,130</b>	<b>278,300</b>	<b>201,500</b>		<b>201,300</b>	<b>201,300</b>
<b>NET OF REVENUES/APPROPRIATIONS-248</b>	<b>(33,067)</b>	<b>78,922</b>	<b>(87,300)</b>	<b>5,900</b>		<b>6,625</b>	<b>7,550</b>
<b>ENDING FUND BALANCE-248</b>	<b>70,806</b>	<b>149,728</b>	<b>62,428</b>	<b>68,328</b>	<b>34%</b>	<b>74,953</b>	<b>82,503</b>

**FUND 251 - Positively Allegan - (PA)**

<b>BEGINNING FUND BALANCE-251</b>	<b>26,902</b>	<b>33,757</b>	<b>22,139</b>	<b>22,079</b>	<b>24%</b>	<b>23,329</b>	<b>24,279</b>
<b>Total Revenues 251 - PA</b>	<b>23,667</b>	<b>69,548</b>	<b>92,440</b>	<b>91,450</b>		<b>91,450</b>	<b>91,450</b>
<b>Total Expenditures 251 - PA</b>	<b>16,813</b>	<b>81,165</b>	<b>92,500</b>	<b>90,200</b>		<b>90,500</b>	<b>90,500</b>
<b>NET OF REVENUES/APPROPRIATIONS-251</b>	<b>6,855</b>	<b>(11,618)</b>	<b>(60)</b>	<b>1,250</b>		<b>950</b>	<b>950</b>
<b>ENDING FUND BALANCE-251</b>	<b>33,757</b>	<b>22,139</b>	<b>22,079</b>	<b>23,329</b>	<b>26%</b>	<b>24,279</b>	<b>25,229</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**

**DESCRIPTION**

FY 2021	FY 2022	FY 2023	FY 2024		FY 2025	FY 2026
20-21	21-22	22-23	23-24		24-25	25-26
AUDITED	AUDITED	PROJECTED	PROPOSED	%	PROPOSED	PROPOSED
BUDGET	BUDGET	BUDGET	BUDGET		BUDGET	BUDGET

**FUND 298 - SINKING RESERVE**

<b>BEGINNING FUND BALANCE-298</b>	<b>212,359</b>	<b>214,048</b>	<b>205,551</b>	<b>209,884</b>	<b>216,884</b>	<b>224,384</b>
<b>Total Revenues 298 - Sinking Reserve</b>	<b>1,689</b>	<b>(8,497)</b>	<b>4,333</b>	<b>7,000</b>	<b>7,500</b>	<b>7,500</b>
<b>Total Exp 298 - Sinking Reserve</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS-298</b>	<b>1,689</b>	<b>(8,497)</b>	<b>4,333</b>	<b>7,000</b>	<b>7,500</b>	<b>7,500</b>
<b>ENDING FUND BALANCE-298</b>	<b>214,048</b>	<b>205,551</b>	<b>209,884</b>	<b>216,884</b>	<b>224,384</b>	<b>231,884</b>

**FUND 299 - CAPITAL SINKING**

<b>BEGINNING FUND BALANCE-299</b>	<b>2,669,679</b>	<b>2,670,713</b>	<b>2,527,292</b>	<b>2,530,625</b>	<b>2,535,625</b>	<b>2,540,625</b>
<b>Total Revenues 299 - Capital Sinking</b>	<b>3,099</b>	<b>(143,421)</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Total Exp 299 - Capital Sinking</b>	<b>2,066</b>	<b>0</b>	<b>6,667</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>NET OF REVENUES/APPROPRIATIONS-299</b>	<b>1,033</b>	<b>(143,421)</b>	<b>3,333</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>ENDING FUND BALANCE-299</b>	<b>2,670,713</b>	<b>2,527,292</b>	<b>2,530,625</b>	<b>2,535,625</b>	<b>2,540,625</b>	<b>2,545,625</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**

**DESCRIPTION**

FY 2021	FY 2022	FY 2023	FY 2024		FY 2025	FY 2026
20-21	21-22	22-23	23-24		24-25	25-26
AUDITED	AUDITED	PROJECTED	PROPOSED	%	PROPOSED	PROPOSED
BUDGET	BUDGET	BUDGET	BUDGET		BUDGET	BUDGET

***FUND 590 - WASTEWATER TREATMENT (WWTP)***

<b>BEGINNING FUND BALANCE-590</b>	<b>2,033,763</b>	<b>2,013,294</b>	<b>1,825,653</b>	<b>43,954</b>	<b>1%</b>	<b>96,931</b>	<b>379,933</b>
Operational-Revenue	3,281,988	3,512,235	3,459,238	3,988,186	100%	4,013,838	4,039,709
Capital-Grants/Loans	0	0	2,000,000	0	0%	0	0
<b>Totals Revenues 590 - WWTP</b>	<b>3,281,988</b>	<b>3,512,235</b>	<b>5,459,238</b>	<b>3,988,186</b>	<b>100%</b>	<b>4,013,838</b>	<b>4,039,709</b>
<b>558-ADMINISTRATION</b>							
<b>Total Exp 558-ADMINISTRATION</b>	<b>316,179</b>	<b>332,775</b>	<b>336,175</b>	<b>344,237</b>	<b>9%</b>	<b>352,500</b>	<b>360,970</b>
<b>568-PLANT</b>							
Personnel Total	493,288	509,981	552,400	563,200	14%	578,710	595,253
Operating Total	827,687	777,641	1,026,844	1,136,559	29%	1,170,232	1,202,299
Capital Total	636,706	650,214	339,100	275,000	7%	178,500	182,070
<b>Total Exp 568-PLANT</b>	<b>1,957,682</b>	<b>1,937,836</b>	<b>1,918,344</b>	<b>1,974,759</b>	<b>50%</b>	<b>1,927,442</b>	<b>1,979,621</b>
<b>571 - COLLECTION</b>							
Personnel Total	120,187	130,060	163,653	167,603	4%	172,299	177,116
Operating Total	48,330	73,122	127,480	123,825	3%	127,931	132,240
Capital Total	27,656	8,291	3,003,096	326,700	8%	110,250	115,763
<b>Total Exp 571-COLLECTION</b>	<b>196,173</b>	<b>211,473</b>	<b>3,294,229</b>	<b>618,128</b>	<b>16%</b>	<b>410,480</b>	<b>425,118</b>
Operating Total	267,268	247,719	1,692,189	998,086	25%	1,040,413	1,041,795
<b>Total Exp 900s-LS-BONDS</b>	<b>267,268</b>	<b>247,719</b>	<b>1,692,189</b>	<b>998,086</b>	<b>25%</b>	<b>1,040,413</b>	<b>1,041,795</b>
<b>TOTAL APPROPRIATIONS-590</b>	<b>2,737,301</b>	<b>2,729,803</b>	<b>7,240,937</b>	<b>3,935,209</b>	<b>100%</b>	<b>3,730,835</b>	<b>3,807,504</b>
<b>NET OF REVENUES/APPROPRIATIONS-590</b>	<b>544,687</b>	<b>782,432</b>	<b>(1,781,699)</b>	<b>52,977</b>		<b>283,002</b>	<b>232,205</b>
CAPITAL ASSET ACQUISITIONS	(1,166,262)	(1,587,463)	0	0		0	0
CAPITAL ASSET DEPRECIATION	601,106	617,390	0	0		0	0
<b>ENDING FUND BALANCE-590</b>	<b>2,013,294</b>	<b>1,825,653</b>	<b>43,954</b>	<b>96,931</b>	<b>2%</b>	<b>379,933</b>	<b>612,138</b>
Restricted for Plant	572,805	598,943	43,954	38,954		192,454	311,009
Restricted for Collection	294,111	288,270	0	57,977		168,227	283,990
<b>UNRESTRICTED FUND BALANCE</b>	<b>1,146,377</b>	<b>938,440</b>	<b>(0)</b>	<b>(0)</b>	<b>0%</b>	<b>19,252</b>	<b>17,139</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**

**DESCRIPTION**

FY 2021	FY 2022	FY 2023	FY 2024		FY 2025	FY 2026
20-21	21-22	22-23	23-24		24-25	25-26
AUDITED	AUDITED	PROJECTED	PROPOSED	%	PROPOSED	PROPOSED
BUDGET	BUDGET	BUDGET	BUDGET		BUDGET	BUDGET

**FUND 591 - WATER TREATMENT (WTP)**

<b>BEGINNING FUND BALANCE-591</b>	<b>934,783</b>	<b>1,267,674</b>	<b>933,661</b>	<b>471,412</b>	<b>53%</b>	<b>54,947</b>	<b>48,051</b>
Operational-Revenue	1,871,048	2,018,729	2,122,379	2,106,032	66%	2,157,728	2,219,828
Capital-Grants/Loans	0	7,875	5,344,414	1,083,468	34%	1,500	1,500
<b>Totals Revenues 591-WTP</b>	<b>1,871,048</b>	<b>2,026,604</b>	<b>7,466,793</b>	<b>3,189,500</b>	<b>100%</b>	<b>2,159,228</b>	<b>2,221,328</b>
<b>558-ADMINISTRATION</b>							
<b>Total Exp 558-ADMINISTRATION</b>	<b>172,652</b>	<b>176,968</b>	<b>246,393</b>	<b>258,713</b>	<b>7%</b>	<b>185,816</b>	<b>190,000</b>
<b>568-PLANT</b>							
Personnel Total	270,182	207,493	215,800	214,100	6%	220,317	226,890
Operating Total	326,932	340,688	373,201	430,468	12%	435,085	442,408
Capital Total	560,997	574,176	521,241	448,000	12%	166,500	170,525
<b>Total Exp 568-PLANT</b>	<b>1,158,111</b>	<b>1,122,357</b>	<b>1,110,242</b>	<b>1,092,568</b>	<b>30%</b>	<b>821,902</b>	<b>839,823</b>
<b>571 - DISTRIBUTION</b>							
Personnel Total	122,049	133,321	416,953	362,053	10%	246,514	159,749
Operating Total	52,968	102,078	185,780	207,260	6%	197,398	203,841
Capital Total	32,021	96,471	5,397,111	993,464	28%	20,500	21,013
<b>Total Exp 571 - DISTRIBUTION</b>	<b>207,038</b>	<b>331,869</b>	<b>5,999,844</b>	<b>1,562,777</b>	<b>43%</b>	<b>464,412</b>	<b>384,603</b>
Operating Total	134,359	127,540	572,563	691,905	19%	693,991	695,635
<b>Total Exp 900s-LS-BONDS</b>	<b>134,359</b>	<b>127,540</b>	<b>572,563</b>	<b>691,905</b>	<b>19%</b>	<b>693,991</b>	<b>695,635</b>
<b>TOTAL APPROPRIATIONS-591</b>	<b>1,672,159</b>	<b>1,758,734</b>	<b>7,929,041</b>	<b>3,605,963</b>	<b>100%</b>	<b>2,166,121</b>	<b>2,110,060</b>
<b>NET OF REVENUES/APPROPRIATIONS-591</b>	<b>198,889</b>	<b>267,870</b>	<b>(462,248)</b>	<b>(416,463)</b>		<b>(6,893)</b>	<b>111,268</b>
CAPITAL ASSET ACQUISITIONS	(396,175)	(1,140,184)	0	0		0	0
CAPITAL ASSET DEPRECIATION	530,177	538,301	0	0		0	0
<b>ENDING FUND BALANCE-591</b>	<b>1,267,674</b>	<b>933,661</b>	<b>471,413</b>	<b>54,949</b>	<b>2%</b>	<b>48,054</b>	<b>159,319</b>
Restricted for Plant	144,567	157,692	124,943	0		1,646	106,731
Restricted for Distribution	301,359	721,490	324,069	0		20,500	41,513
<b>UNRESTRICTED FUND BALANCE</b>	<b>821,748</b>	<b>54,478</b>	<b>22,401</b>	<b>54,949</b>	<b>2%</b>	<b>25,908</b>	<b>11,075</b>





CITY OF ALLEGAN  
2024 PROPOSED BUDGET

DESCRIPTION

FY 2021	FY 2022	FY 2023	FY 2024		FY 2025	FY 2026
20-21	21-22	22-23	23-24		24-25	25-26
AUDITED	AUDITED	PROJECTED	PROPOSED	%	PROPOSED	PROPOSED
BUDGET	BUDGET	BUDGET	BUDGET		BUDGET	BUDGET

**FUND 661 - MOTOR VEHICLE POOL (MVP)**

<b>BEGINNING FUND BALANCE-661</b>	<b>151,284</b>	<b>285,140</b>	<b>426,714</b>	<b>287,267</b>	<b>29%</b>	<b>207,955</b>	<b>285,640</b>
<b>Total Revenues 661 - MVP</b>	<b>370,556</b>	<b>604,782</b>	<b>856,661</b>	<b>786,088</b>		<b>809,656</b>	<b>833,930</b>
Personnel Total	85,214	91,333	96,100	103,500	12%	106,281	109,595
Operating Total	140,573	254,423	446,420	486,500	56%	462,890	449,321
Capital Total	81,939	101,518	453,587	275,400	32%	162,800	186,600
<b>Total Expenditures 661-MVP</b>	<b>307,725</b>	<b>447,274</b>	<b>996,107</b>	<b>865,400</b>	<b>100%</b>	<b>731,971</b>	<b>745,517</b>
<b>NET OF REVENUES/APPROPRIATIONS-661</b>	<b>62,831</b>	<b>157,508</b>	<b>(139,446)</b>	<b>(79,312)</b>		<b>77,685</b>	<b>88,414</b>
<b>CAPITAL ASSET ACQUISITIONS</b>	<b>(9,114)</b>	<b>(90,850)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>CAPITAL ASSET DEPRECIATION</b>	<b>80,139</b>	<b>74,916</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE-661</b>	<b>285,140</b>	<b>426,714</b>	<b>287,267</b>	<b>207,955</b>	<b>24%</b>	<b>285,640</b>	<b>374,053</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**

**DESCRIPTION**

FY 2021	FY 2022	FY 2023	FY 2024		FY 2025	FY 2026
20-21	21-22	22-23	23-24		24-25	25-26
AUDITED	AUDITED	PROJECTED	PROPOSED	%	PROPOSED	PROPOSED
BUDGET	BUDGET	BUDGET	BUDGET		BUDGET	BUDGET

<b>REVENUES - ALL FUNDS</b>	13,382,451	13,549,040	25,141,463	16,642,634	15,247,089	15,953,734
<b>APPROPRIATIONS - ALL FUNDS</b>	11,495,619	11,989,513	29,179,414	17,511,433	15,507,481	15,619,463
<b>NET OF REV/APPROPRIATIONS - ALL FUNDS</b>	<b>1,886,831</b>	<b>1,559,527</b>	<b>(4,037,951)</b>	<b>(868,799)</b>	<b>(260,392)</b>	<b>334,270</b>

<b><u>REVENUES</u></b>							
Operational	12,213,184	13,082,609	13,158,271	13,899,901	84%	14,169,589	14,416,234
Capital - Grants/Loans	1,169,267	466,431	11,983,193	2,742,734	16%	1,077,500	1,537,500
<b>Total Estimated Revenues</b>	<b>13,382,451</b>	<b>13,549,040</b>	<b>25,141,463</b>	<b>16,642,634</b>	<b>100%</b>	<b>15,247,089</b>	<b>15,953,734</b>
<b><u>EXPENDITURES</u></b>							
Personnel Expenses	(4,005,432)	(4,128,873)	(4,832,337)	(4,800,780)	27%	(4,803,950)	(4,841,218)
Operational	(4,679,508)	(5,335,962)	(8,480,791)	(8,146,990)	47%	(8,113,981)	(8,552,525)
Capital	(2,810,679)	(2,524,678)	(15,866,286)	(4,563,663)	26%	(2,589,550)	(2,225,720)
<b>Total Estimated Appropriations</b>	<b>(11,495,619)</b>	<b>(11,989,513)</b>	<b>(29,179,414)</b>	<b>(17,511,433)</b>	<b>100%</b>	<b>(15,507,481)</b>	<b>(15,619,463)</b>

<b>BEGINNING FUND BALANCE</b>	<b>9,907,506</b>	<b>11,434,208</b>	<b>11,405,846</b>	<b>7,367,893</b>	<b>-25%</b>	<b>6,499,093</b>	<b>6,238,698</b>
Total Revenues	13,382,451	13,549,040	25,141,463	16,642,634		15,247,089	15,953,734
Total Expenditures	(11,495,619)	(11,989,513)	(29,179,414)	(17,511,433)		(15,507,481)	(15,619,463)
<b>FUND BALANCE: Excess (Deficiency)</b>	<b>11,434,208</b>	<b>12,993,735</b>	<b>7,367,895</b>	<b>6,499,095</b>	<b>37%</b>	<b>6,238,701</b>	<b>6,572,968</b>
	99.5%	108.4%	25.3%	37.1%		40.2%	42.1%

Operational-Revenue	12,213,184	13,082,609	13,158,271	13,899,901	84%	14,169,589	14,416,234
Personnel-Expenses	(4,005,432)	(4,128,873)	(4,832,337)	(4,800,780)	27%	(4,803,950)	(4,841,218)
Operational-Expenditures	(4,679,508)	(5,335,962)	(8,480,791)	(8,146,990)	47%	(8,113,981)	(8,552,525)
<b>Operational Budget Total</b>	<b>3,528,244</b>	<b>3,617,774</b>	<b>(154,858)</b>	<b>952,131</b>	<b>74%</b>	<b>1,251,658</b>	<b>1,022,491</b>
Capital - Grants/Loans	1,169,267	466,431	11,983,193	2,742,734	16%	1,077,500	1,537,500
Capital - Expenditures	(2,810,679)	(2,524,678)	(15,866,286)	(4,563,663)	26%	(2,589,550)	(2,225,720)
<b>Capital Budget Total</b>	<b>(1,641,412)</b>	<b>(2,058,247)</b>	<b>(3,883,093)</b>	<b>(1,820,929)</b>	<b>43%</b>	<b>(1,512,050)</b>	<b>(688,220)</b>
<b>FUND BALANCE: Added(Used)</b>	<b>1,886,831</b>	<b>1,559,527</b>	<b>(4,037,951)</b>	<b>(868,799)</b>	<b>13%</b>	<b>(260,392)</b>	<b>334,270</b>

**Recommended Budget Supplement**

**Introduction**

This document, the City of Allegan Recommended Budget Supplement, provides detailed information about the City of Allegan's proposed budget for FY2024. Budgets are presented at the fund, department and activity code level. Presented are Audited Revenues and Expenditures for FY2021 and FY2022, the Current Projections for FY2023 budget, and the Proposed budget for FY2024 approval. FY2025 and FY2026 are included for reference purposes.

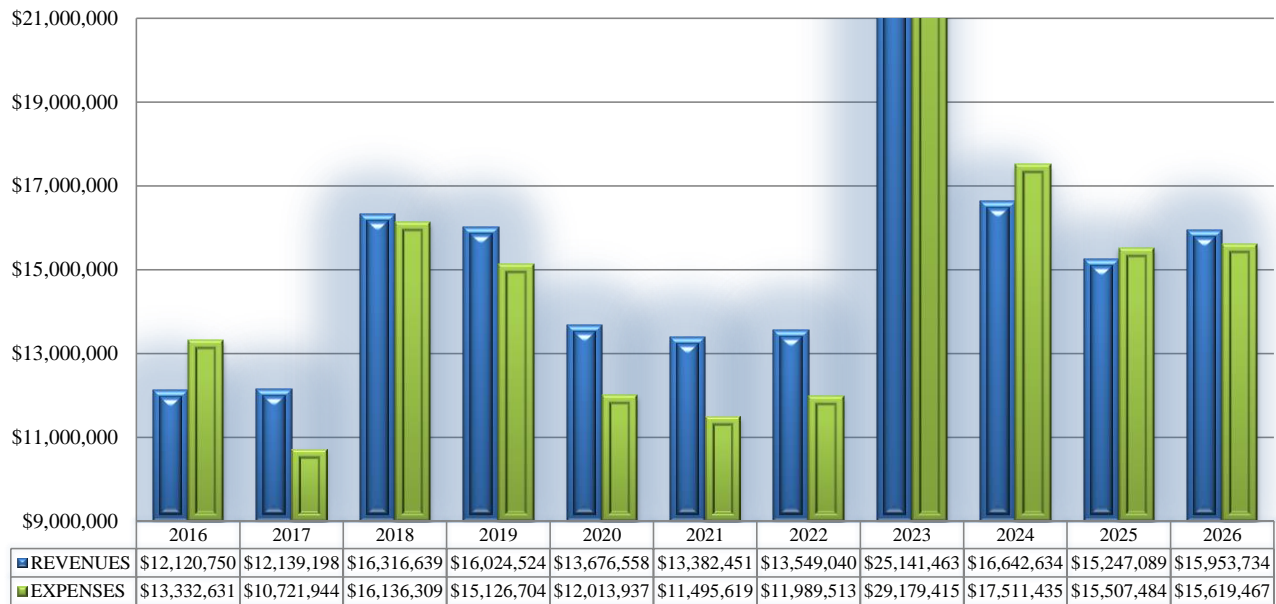
Further information about the City of Allegan's proposed budget for the fiscal year beginning July 1, 2023 is available at City Hall in the Finance Department. Budget information is also included on the City of Allegan's website at [www.cityofallegan.org](http://www.cityofallegan.org).



## BUDGET HISTORY AND PROJECTS

The City of Allegan has maintained an average budget between \$11 million and \$15 million. The chart below shows a history of the city's revenue and expenditures back to 2016, as well as a three-year projection to 2026. As you will see, there are a few years where we have surpassed the typical budget.

**City of Allegan**  
**All Funds**  
**Revenue vs Expenditures Trend**





## FUND BALANCE

An important aspect of government financing is maintaining a fund balance, especially in the general fund. The fund balance will allow the city to continue to provide services in the event there is a shortage in revenues or to cover an unexpected expense. The City of Allegan typically aims to have at least a \$1 million or approximately 20% set aside in its fund balance for the general fund.

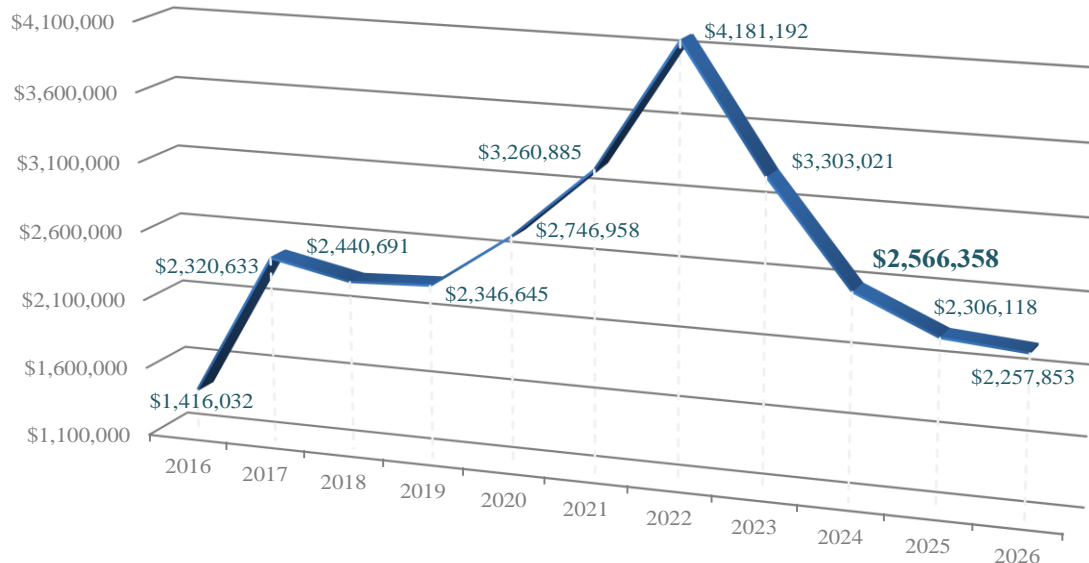
As for the other thirteen (13) funds, the fund balance is set up in such a manner that those funds remain financially sound and are capable of addressing unforeseen issues.



### Fund Balance Summaries

Description	Fund	2021 Audited Actual	2022 Budget Projected	2023 Budget Proposed	% of Budget	2024 Budget Proposed	% of Budget	2025 Budget Proposed	2026 Budget Proposed
<b>Governmental Funds</b>									
General	101	3,260,885	4,181,192	3,303,021	50%	2,566,358	40%	2,306,118	2,257,853
Perpetual Care	151	170,552	172,502	173,702		174,902		176,102	177,302
Major Streets	202	878,576	402,993	116,767	6%	406,346	23%	130,444	57,839
Local Streets	203	528,414	558,421	146,754	4%	147,486	25%	48,168	49,222
Grants	225	40,350	0	0	0%	0	0%	0	0
DDA	248	70,806	149,728	62,428	22%	68,328	34%	74,953	82,503
PA	251	33,757	22,139	22,079	24%	23,329	26%	24,279	25,229
Reserve	298	214,048	205,551	209,884		216,884		224,384	231,884
Capital Sinking	299	2,670,713	2,527,292	2,530,625		2,535,625		2,540,625	2,545,625
<b>Proprietary Funds</b>									
Wastewater	590	2,013,294	1,825,653	43,954	1%	96,931	2%	379,933	612,138
Water	591	1,267,674	933,661	471,412	6%	54,947	2%	48,051	159,315
Motor Vehicle	661	285,140	426,714	287,267	29%	207,955	24%	285,640	374,053
		11,434,208	11,405,846	7,367,893		6,499,093		6,238,698	6,572,972

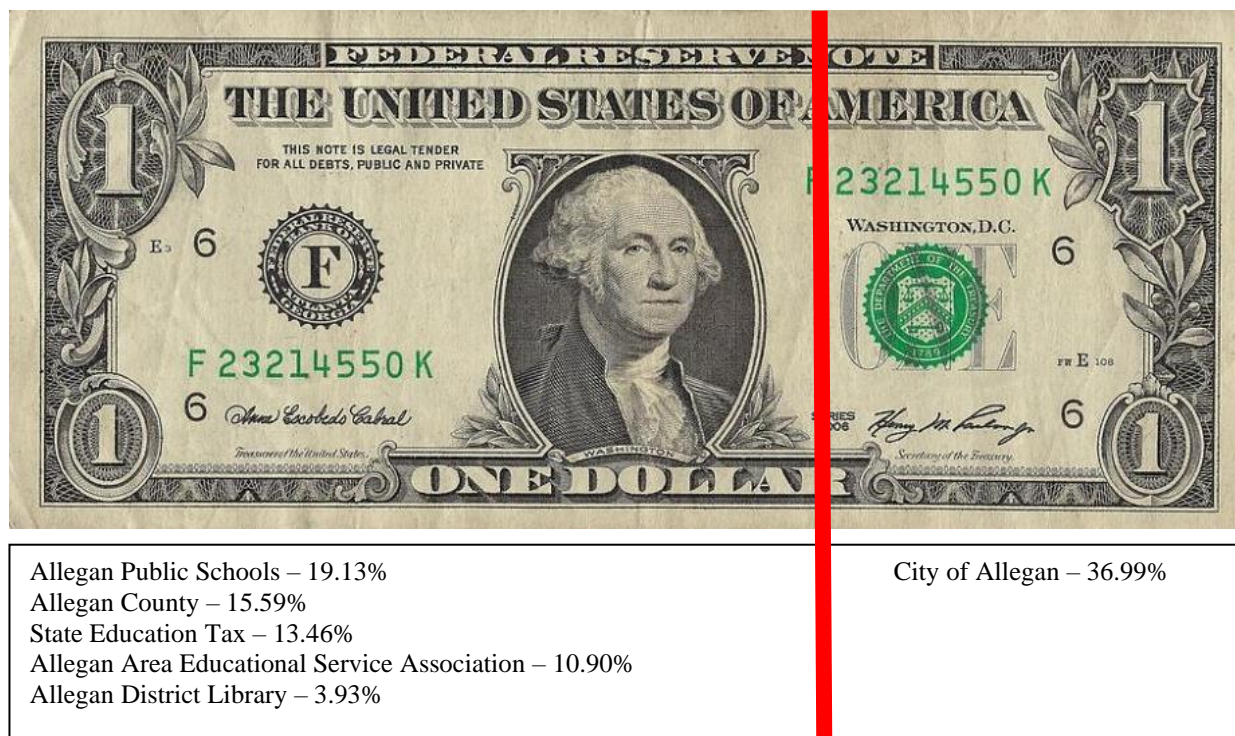
### City of Allegan General Fund Balance Trend



## TAX

It is important to note that not all taxes collected by the City of Allegan stay in the City of Allegan. In truth, approximately 36.99% of one's property taxes stays with the City. The remainder is distributed to other taxing authorities such as Allegan Public Schools, Allegan County, Allegan Area Educational Service Agency, the State of Michigan, and the Allegan District Library.

### Average Property Tax Distribution Principle Resident Properties

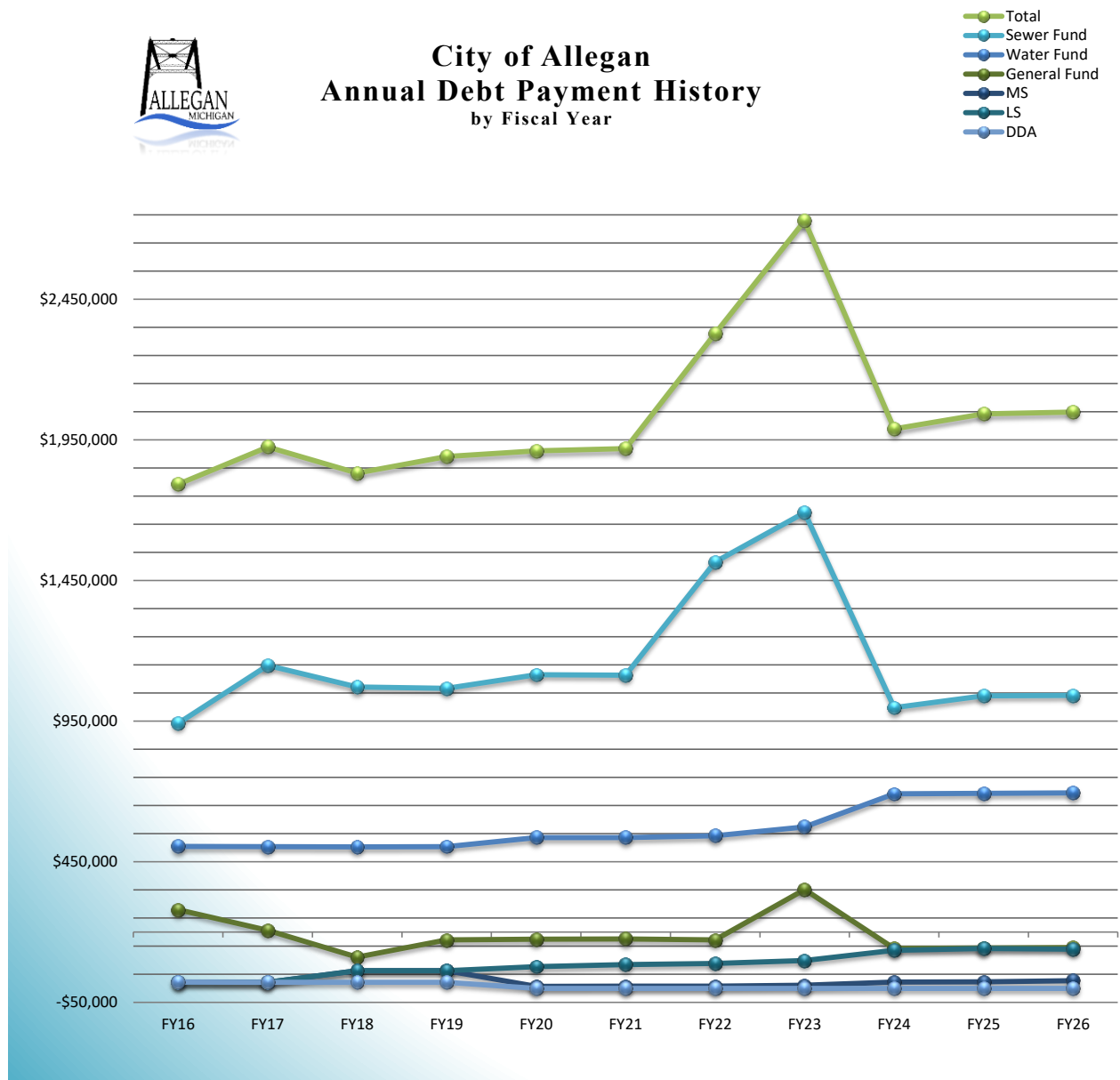


Property taxes account for 47.81% of General Fund revenues and 16.43% of All Fund revenues. Only \$0.37 of every tax dollar paid stays with the City of Allegan to fund the city services provided to citizens. The illustration above shows the distribution of the City's property tax dollars.



## DEBT SERVICE PAYMENTS

As part of the budget the city needs to adequately budget for its debt service payments. These are payments due on bonds and loans the city has taken out over the years to make capital improvement investments. These investments include improvements to roads, water lines, sewer lines and buildings. Currently the City owes \$17,663,525 on previous bonds and loans with a payment of \$1,989,112 for fiscal year 2024. The water and sewer funds will pay \$1,689,490 of this annual payment.





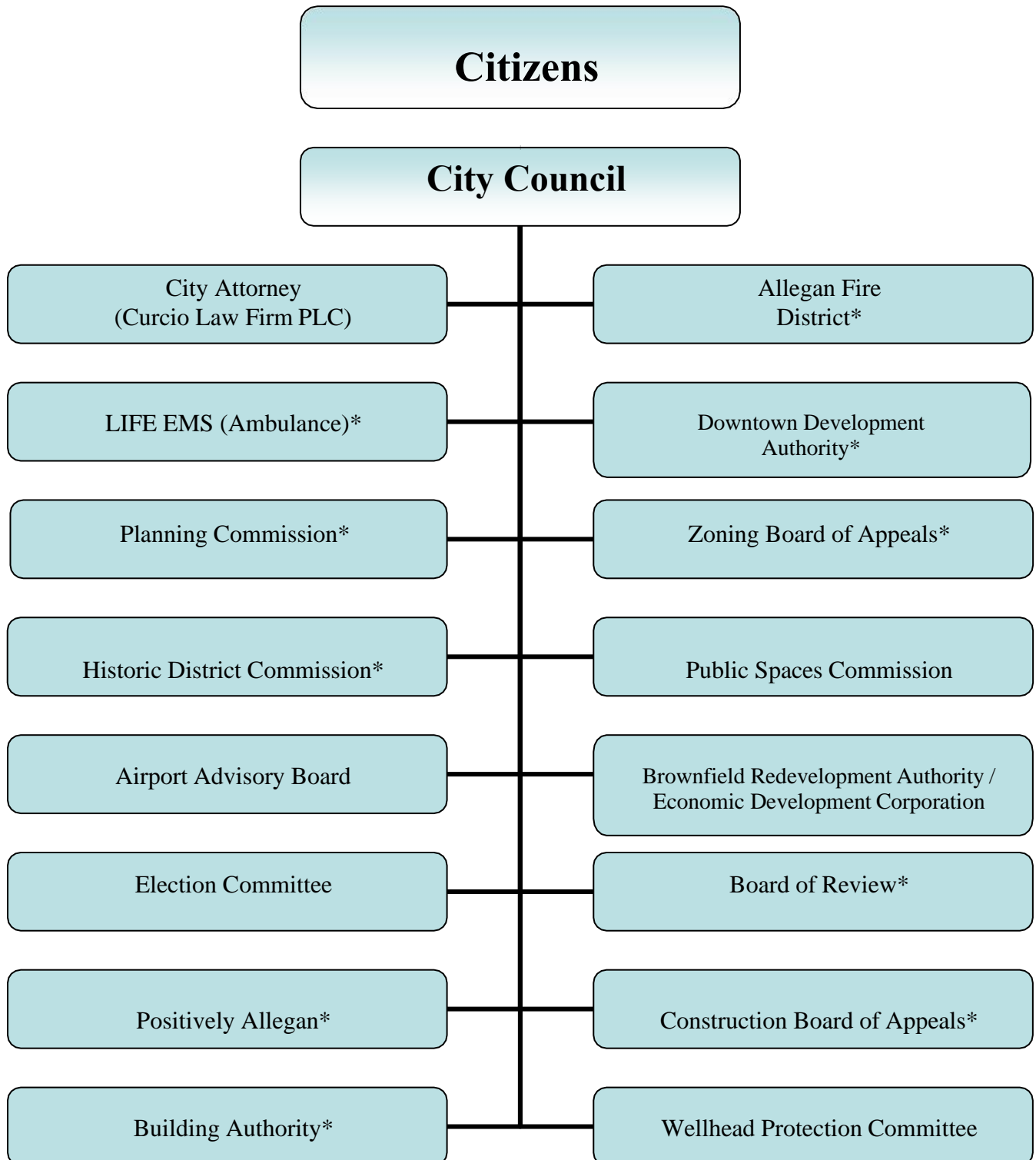
## ALLEGAN CITY COUNCIL

### Fiscal Year 2024 Annual Budget Schedule of Meetings

<b>January 13, 2023 (Fri):</b>	<b>Dinner with Council and Department Heads (5:30-8:30pm @ City Hall)</b>
<b>January 14, 2023 (Sat):</b>	<b>City Council Strategic Planning ~ Goal Setting Session (@ City Hall)</b> 8:30am – Breakfast 9:00am – Start 12:00pm – Lunch 3:00pm – Wrap Up
<b>January 17, 2023 (Tues):</b>	<b>Finance Director to send Budget Worksheets to Department Supervisors</b>
<b>February 3, 2023 (Fri):</b>	<b>Budget Forms are due to Finance</b>
<b>February 2023:</b>	<b>Department Supervisors meet with City Manager and Finance Director to review budget submittals</b> Police Department Water Utilities Department of Public Works City Manager's Office
<b>March 14, 2023 (Tues):</b>	<b>City Manager and Finance Director review Proposed Budget with Department Supervisors</b> 8:00am – All Other Funds/Depts 9:00am – Police Department 1:00pm – Water Utilities 2:00pm – Department of Public Works 4:00pm – City Manager's Office
<b>April 12, 2023 (Wed):</b>	<b>Budget Session ~ 5:30pm – Department Supervisors</b> Police Department Department of Public Works Water Utilities
<b>April 20, 2023 (Thurs):</b>	<b>Budget Session ~ 5:30pm – Final Draft Review</b>
<b>April 24, 2023 (Mon):</b>	<b>City Council schedules the public hearing to review the Proposed Fiscal Year 2024 Annual Budget for May 8<sup>th</sup>, 2023.</b>
<b>May 8, 2023 (Mon):</b>	<b>City Council holds public hearing to receive comment regarding the Fiscal Year 2024 Annual Budget</b>
<b>May 22, 2023 (Mon):</b>	<b>City Council adopts the Fiscal Year 2024 Annual Budget</b>



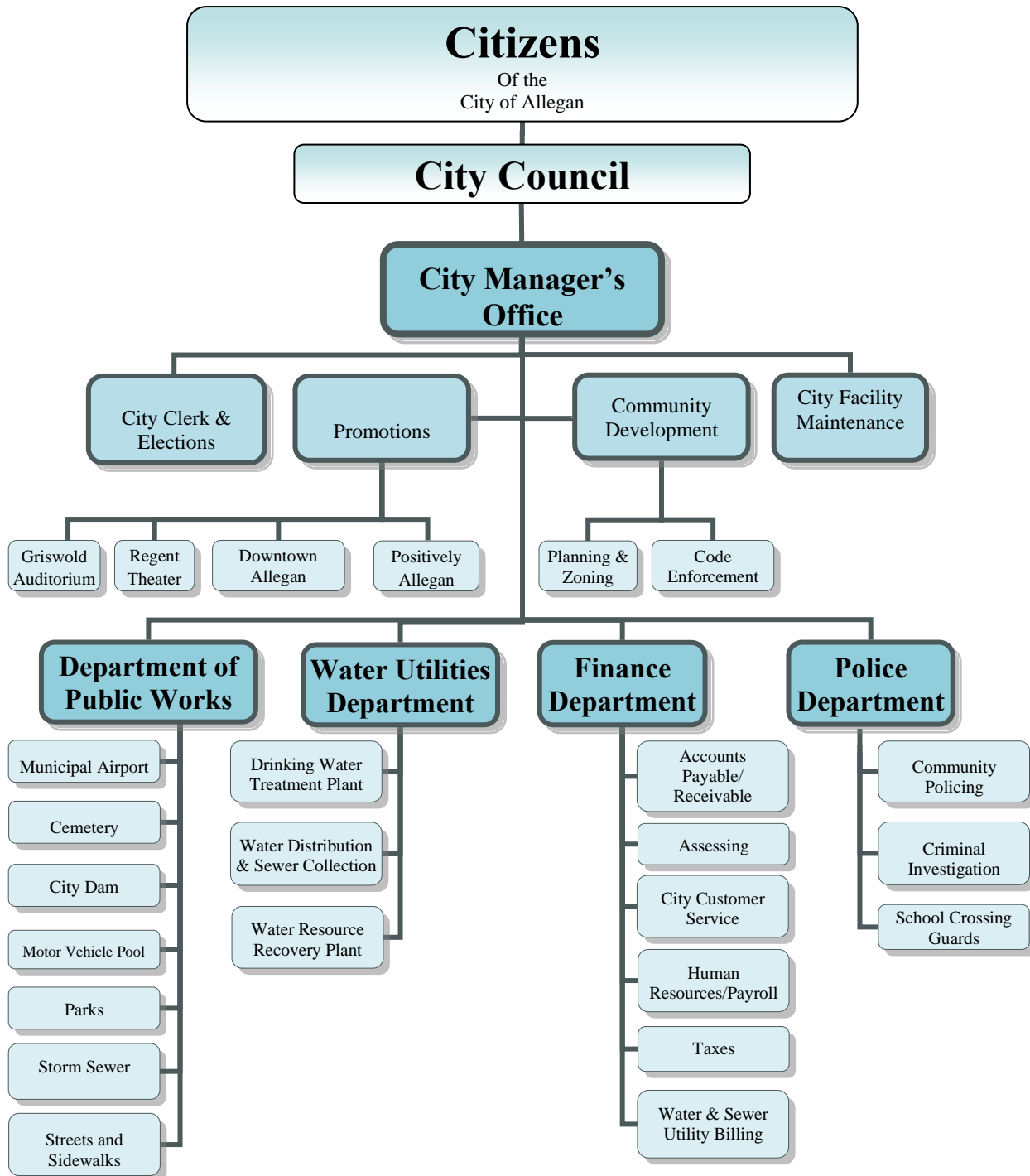
# Advisory Organizational Chart



\* Denotes the committee has some autonomous authority.



# Administrative Organizational Chart



\*Per Section 8.4 of the City Charter, the City Manager shall recommend for Council approval the hiring and/or the removal of the City: Attorney, Clerk, Assessor, Treasurer and/or Police Chief.



## STRATEGIC PLAN

A strategic plan is a vital component of the City's budget process. It provides direction for the City, which then ensures that the budget moves the City forward – becoming proactive and not reactive.

Main areas of this plan, in no specific order of priority, are:

- Fiscal Responsibility
- Public Safety
- Infrastructure
- Quality of Life

A stable future depends on maintain fiscal responsibility. We want to avoid increasing property taxes whenever feasible since they place an additional burden on our residents. However, we need to continue providing high quality and dependable services that our residents expect, including:

- Effective and proficient public safety
- Safe and efficient water and sewer systems
- Provide a well-maintained community

In order to maintain financial stability, we need to provide sound leadership and a responsible government. The City needs to focus on balancing the community needs and desires with the available resources. We need to continue to provide the highest level of services in a responsible and sustainable manner. We need to continue to encourage citizen involvement for the common good of the community to continue to be proactive with infrastructure maintenance and improvements.

## COUNCIL GOALS

In the upcoming Fiscal Year 2023-2024 Budget, city council has identified the following goals:

### **1) Infrastructure Planning**

- Create a long-term maintenance and funding strategy for all city assets, including streets, sidewalks, buildings, pipes, etc.
- Identify a Strategy for maximizing the value and use of City-owned regional assets such as the Griswold Auditorium, Regent Theatre, Parks, and Padgham Field Airport.

### **2) Economic Development**

- Identify and promote areas in the city for development of well-planned housing.
- Promote commercial and industrial investment in the city with a focus on expanding our footprint for industrial development.

### **3) Community Development**

- Develop a code enforcement strategy that leads to increased and measurable code compliance.
- Restart the Residential Rental Inspection Program.
- Develop a communications plan to inform the public regarding city policies, plans, and programming.
- Strive towards being a more environmentally conscious community.
- Develop a comprehensive wayfinding signage plan for the Allegan community.

FISCAL YEAR

2024



Section 4

Department Detailed Budgets

Operating & Capital budget details, focused on the City of Allegan's projected expenses by applicable department, service program, or area. This section is intended to clearly indicate where the money goes and provides a financing plan for each City Department.

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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)



## STAFF ORGANIZATIONAL CHART

This department consists of the following functions:

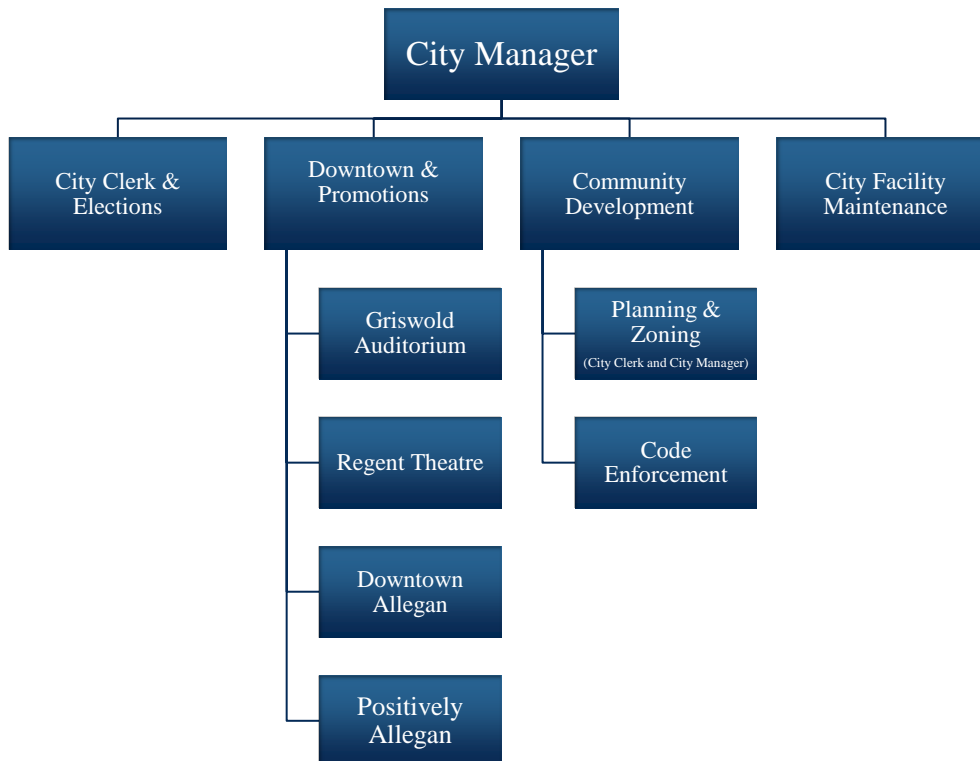
- Administration
- City Clerk
- Promotions
- Community Development

Oversees the following departmental budgets:

- 101-101 – City Council
- 101-172 – City Manager's Office
- 101-226 – Legal
- 101-262 – Elections
- 101-265 – City Hall
- 101-371 – Building Inspections
- 101-702 – HDC/Zoning
- 101-805 – Griswold Auditorium
- 101-806 – Regent Theater
- 248 – DDA – Downtown Development Authority
- 251 – PA – Positively Allegan

### MISSION STATEMENT

Provide day to day management for the City of Allegan while executing policy decisions that maximize the community, inviting all to experience and enjoy the City of Allegan.





## **FISCAL YEAR 2023 ACCOMPLISHMENT HIGHLIGHTS**

### **Administration**

- ✓ Continued to update the City Website for transparency and ease of use.
- ✓ Begun a monthly city newsletter which is uploaded to the city website and the city social media pages.
- ✓ Scheduled a Community Exchange Day with the City of Fremont.
- ✓ Begun the rewrite of our Code of Ordinances.

### **City Clerk/Elections**

- ✓ Hired 4 new election inspectors.
- ✓ Hosted 3 election trainings.
- ✓ Held three elections in 2022.
  - May 3, 2022, Special Election – 10.45% Turnout
  - August 2, 2022, Primary Election – 19.43 Turnout
  - November 8, 2022, General Election – 42.71 Turnout
- ✓ Registered 43 new voters for the City of Allegan.
- ✓ Continued working on record retention, storage, and organization of city documents.

### **Promotions (includes Positively Allegan)**

- ✓ Held 16 Farmer's Market days.
- ✓ Held 10 Rollin on the River Concerts,
- ✓ Held 11 Fork in the Road Food Truck Events,
- ✓ Held the July 3 Jubilee Event,
- ✓ Held three Festive Friday Events,
- ✓ Held one NYE Event,
- ✓ Continued to promote recreational opportunities such as Pickle Ball, Disc Golf, Kayaking and Mountain Bike Trail.
- ✓ Continued communication with Downtown Merchants through periodic emails and meet ups.

### **Griswold Auditorium**

- ✓ Installed new stage lighting.
- ✓ Finished resurfacing the floor and walls in the Marilla Lounge.
- ✓ Installed blackout curtains in the lobby windows.
- ✓ Installed exterior uplighting to the front of the building.
- ✓ Installed new wireless microphones in partnership with the Allegan Community Players.
- ✓ Held 3 City Sponsored Concerts.
- ✓ Held 3 Allegan Community Players Productions.
- ✓ Held 2 Allegan Cabaret Band Show Productions.
- ✓ Held 3 birthday parties.
- ✓ Held 3 bridal showers.
- ✓ Held 2 wedding receptions.
- ✓ Held 1 anniversary party.
- ✓ Held 1 prom.
- ✓ Held 1 family reunion.
- ✓ Held 1 Allegan Speak Up! Event.
- ✓ Held Multiple Allegan County GOP events.
- ✓ Held Multiple Mothers Against Drunk Driving Meetings.



- ✓ Held 1 Western Michigan University Greek Life Event.
- ✓ Held 1 Lakeshore Advantage Stockholder meeting.

### **Regent Theatre**

- ✓ Showed 39 unique titles.
- ✓ Held 10 weeks of Free Summer Matinees.
- ✓ Held 5 weeks of Shocktober Series in October.
- ✓ Held 3 weeks of Fa La La Series in December.
- ✓ Held 12 Flashback Fridays in January.
- ✓ Held 7 Private Rentals.
- ✓ Repaired the glass block windows on the front of the building and the interior plaster surrounding the front glass block windows.
- ✓ Leased out the rear of the building.

### **Community Development**

- ✓ Initiated 91 code enforcement cases through the implementation of See Click Fix since July 1, 2022.
- ✓ Closed over 71 Code Enforcement cases through See Click Fix since July 1, 2022.
- ✓ Created and secured more easements for Mountain Bike Trail improvements.
- ✓ Closed out a \$360,000 EPA Dam Removal Engineering Analysis Grant.
- ✓ Closed out a \$25,000 Match on Main Grant for Heronmark on Hubbard Street.
- ✓ Secured a \$25,000 Match on Main Grant for Tantrick Brewing Down Under on the Riverfront.
- ✓ Secured a \$200,000 CDBG Grant for the rehabilitation of one property in Downtown Allegan.

### **City Facility Maintenance**

- ✓ Completed various maintenance improvements at various buildings owned by the city.



## **FISCAL YEAR 2024 ACTION PLAN**

### **Administration**

- Continue to identify and encourage training opportunities for City Council Members as well as board and committee members.
- Recruit new board members to meet all board membership requirements.
- Finish the rewrite of our Code of Ordinance Book.

### **City Clerk/Elections**

- Redistrict the city's election precincts.
- Resupply the city's election absentee envelopes and secrecy sleeves.

### **Promotions (includes Positively Allegan)**

- Continue sponsorship program to assist in funding events.
- Continue the following annual events:
  - Rollin' on the River – every Friday June 9 - August 25
  - Bridgefest – June 10
  - Fork in the Road – June 12 - August 28
  - July 3 Jubilee – Monday, July 3
  - Festive Fridays – every Friday before Christmas, December 1, 8, 15, and 22.
  - NYE! – Sunday, December 31
  - Various Concerts at the Griswold

### **Regent Theatre**

- Continue to provide daily movies and special showings.
- Continue to make improvements to the building.

### **Griswold Auditorium**

- Continue all regular programming.
- Increase rental usage.
- Increase entertainment shows.
- Obtain a liquor license.
- Continue to make building improvements:
  - Continue Marilla Lounge remodel.
  - Explore Banquet Room performance use.
  - Conduct Tuck Pointing on the Front of the Building.





**Community Development**

- Continue to improve overall neighborhood appearance and quality through code enforcement in conjunction with the Police Department.
- Continue to utilize SeeClickFix to record and analyze code enforcement data.
- Restart the rental registration program.
- Ensure that all community development plans and documents are up-to-date and available to the public on the City's website.
- Continue to recruit new businesses to the city.
- Search for new grant opportunities that could help fund redevelopment projects.
- Work with the Planning Commission on finalizing the Citywide Master Plan.
- Working with the Planning Commission on updating the City Zoning Ordinance.

**City Facility Maintenance**

- Continue to evaluate all city facilities, identifying short term and long-term needs and staying up to date on all maintenance issues.



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**101-CITY COUNCIL EXPENDITURES**

101-101-71200	Per Diem - Council	10,685	9,790	12,800	12,000	12,000	12,000
101-101-71500	Payroll Taxes	713	751	1,000	1,000	1,000	1,000
101-101-88000	Employee Recognition	4,961	4,053	10,000	10,000	10,000	10,000
101-101-90000	Printing/Publishing/Advertising	9,921	5,029	10,000	9,500	9,500	9,500
101-101-95500	Insurance/Bonds	2,993	3,143	3,500	3,500	3,675	3,859
101-101-95900	Training/Conferences/Memberships	205	275	1,500	500	1,500	1,500
101-101-96200	Other Sundry	921	2,943	1,000	1,000	1,000	1,000
<b>Total Expenditures 101-CITY COUNCIL</b>		<b>30,399</b>	<b>25,984</b>	<b>39,800</b>	<b>37,500</b>	<b>38,675</b>	<b>38,859</b>



**CITY OF ALLEGAN  
2024 PROPOSED BUDGET  
GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**172-CITY MANAGERS OFFICE EXPENDITURES**

101-172-70200	Salaries - CMO	250,678	282,889	297,000	326,000	334,150	342,504
101-172-70800	Overtime	1,274	3,673	2,500	4,000	4,000	4,000
101-172-71500	Payroll Taxes	17,989	20,404	23,000	25,500	25,868	26,508
101-172-71600	Health/Dental/Vision	79,751	93,258	98,500	75,000	78,750	82,688
101-172-71800	Retirement Contribution	25,084	31,490	34,200	37,000	37,925	38,873
101-172-72000	Workers Compensation	690	809	1,100	900	923	946
101-172-72100	Disability Insurance	2,311	2,766	2,700	3,000	3,075	3,152
101-172-72700	Office Supplies	1,674	2,943	3,250	3,250	3,250	3,250
101-172-81800	Contractual Services	32,369	54,776	60,000	90,000	90,000	90,000
101-172-85000	Communications	1,501	3,865	2,000	3,000	3,090	3,183
101-172-88000	Community Promotions	0	1,423	2,500	1,000	2,500	2,500
101-172-95500	Insurance/Bonds	1,653	1,736	14,800	15,500	16,275	17,089
101-172-95900	Training/Conferences/Memberships	2,667	3,618	5,000	4,000	4,000	4,000
101-172-96200	Other Sundry	841	1,542	2,000	2,000	2,000	2,000
101-172-96500	Master Plan Revision	0	0	0	0	0	0
101-172-97900	CAPITAL	0	0	10,000	5,000	5,000	5,000
<b>Total Expenditures 172-CMO</b>		<b>418,601</b>	<b>505,192</b>	<b>558,550</b>	<b>595,150</b>	<b>610,806</b>	<b>625,691</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**262-ELECTIONS EXPENSES**

101-262-70210	Payroll - Elections	9,571	1,252	4,000	5,000	5,000	5,000
101-262-71500	Payroll Taxes	853	96	325	400	400	400
101-262-72700	Office Supplies	5,881	2,027	4,000	1,500	2,000	2,500
101-262-81800	Contractual Services	0	0	1,365	1,400	1,450	1,500
101-262-90000	Printing/Publishing/Advertising	166	80	500	250	250	250
101-262-95900	Training/Conferences/Memberships	153	0	1,000	500	500	500
101-262-96200	Other Sundry	1,245	235	1,000	1,000	1,000	1,000
101-262-97900	CAPITAL	0	0	0	0	0	0
<b>Total Expenditures 262-ELECTIONS</b>		<b>17,868</b>	<b>3,690</b>	<b>12,190</b>	<b>10,050</b>	<b>10,600</b>	<b>11,150</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**265-CITY HALL EXPENDITURES**

101-265-74000	Operating Supplies	4,709	4,339	5,000	5,000	5,000	5,000
101-265-81800	Contractual Services	9,773	10,346	22,500	20,000	20,000	20,000
101-265-85000	Communication	9,321	10,385	10,000	10,500	10,710	10,924
101-265-92000	Utilities - Electric	10,707	11,530	12,875	13,000	13,390	13,792
101-265-92010	Utilities - Gas	4,179	5,022	3,500	3,500	3,605	3,713
101-265-92020	Utilities - Water/Sewer	2,548	2,911	3,000	3,000	3,090	3,183
101-265-92025	Utilities - Garbage	0	0	500	500	515	530
101-265-93100	Building Maintenance	9,469	11,846	5,000	5,000	5,000	5,000
101-265-95500	Insurance/Bonds	3,444	2,655	4,000	4,000	4,000	4,000
101-265-96200	Other Sundry	0	0	250	500	0	0
101-265-97900	CAPITAL	11,882	0	0	5,000	5,000	5,000
<b>Total Expenditures 265-CITY HALL</b>		<b>66,033</b>	<b>59,034</b>	<b>66,625</b>	<b>70,000</b>	<b>70,310</b>	<b>71,142</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		20-21	21-22	22-23	23-24	24-25	25-26
		AUDITED	AUDITED	PROJECTED	PROPOSED	PROPOSED	PROPOSED
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET

**371-BUILDING INSPECTIONS EXPENDITURES**

101-371-84200	Building Inspections	53,579	93,533	73,500	75,000	75,000	75,000
<b>Total Expenditures 371-BUILDING INSPECTIONS</b>		<b>53,579</b>	<b>93,533</b>	<b>73,500</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		20-21	21-22	22-23	23-24	24-25	25-26
		AUDITED	AUDITED	PROJECTED	PROPOSED	PROPOSED	PROPOSED
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET

**702-HDC/ZONING EXPENDITURES**

101-702-84000	HDC/Zoning Administration	12,651	10,525	10,000	15,000	15,000	15,000
<b>Total Expenditures 702-HDC/ZONING</b>		<b>12,651</b>	<b>10,525</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**805-GRISWOLD EXPENDITURES**

101-805-70210	Part Time Wages - Griswold	3,608	889	1,000	1,500	1,500	1,500
101-805-71500	Payroll Taxes	276	67	400	125	125	125
101-805-72000	Workers Compensation	115	159	0	0	0	0
101-805-72700	Office Supplies	0	70	200	200	200	200
101-805-74000	Operating Supplies	1,680	2,471	2,000	2,500	2,500	2,500
101-805-81800	Contractual Services	24,728	2,352	7,500	7,500	7,500	7,500
101-805-85000	Communication	2,620	2,230	3,000	3,000	3,090	3,183
101-805-90000	Printing/Publishing/Advertising	0	0	250	250	250	250
101-805-92000	Utilities - Electric	6,809	7,381	9,500	9,500	9,785	10,079
101-805-92010	Utilities - Gas	14,057	15,568	10,000	16,000	16,480	16,974
101-805-92020	Utilities - Water/Sewer	3,531	5,008	4,500	5,500	5,665	5,835
101-805-92025	Utilities - Garbage	2,051	2,465	2,500	2,750	2,833	2,917
101-805-93100	Building Maintenance	4,193	11,677	10,000	10,000	10,000	10,000
101-805-95500	Insurance/Bonds	6,751	7,089	7,500	7,500	7,875	8,269
101-805-96200	Other Sundry	0	20	250	250	250	250
101-805-97900	<b>CAPITAL</b>	0	0	5,748	75,000	0	20,000
<b>Total Expenditures 805-GRISWOLD</b>		<b>70,420</b>	<b>57,445</b>	<b>64,348</b>	<b>141,575</b>	<b>68,053</b>	<b>89,582</b>





**CITY OF ALLEGAN  
2024 PROPOSED BUDGET  
GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**806-REGENT EXPENDITURES**

101-806-70200	Wages -Regent	9,368	36,959	51,250	52,275	53,582	54,921
101-806-71500	Payroll Taxes	717	2,837	4,000	4,000	4,099	4,201
101-806-72000	Workers Compensation	265	423	500	500	513	525
101-806-72700	Office Supplies	0	0	500	500	500	500
101-806-74000	Operating Supplies	575	1,703	2,000	2,000	2,000	2,000
101-806-74100	Concessions	7,926	25,690	35,000	40,000	40,800	41,616
101-806-74200	Film Rental Costs	3,944	31,955	45,000	45,000	45,900	46,818
101-806-81800	Contractual Services	3,623	8,205	10,500	21,110	22,000	23,000
101-806-85000	Communication	1,729	1,800	1,800	2,000	2,060	2,122
101-806-90000	Printing/Publishing/Advertising	1,370	1,509	5,000	3,000	3,000	3,000
101-806-92000	Utilities-Electric	6,508	10,922	12,500	12,000	12,360	12,731
101-806-92010	Utilities-Gas	5,395	8,372	6,000	8,000	8,240	8,487
101-806-92020	Utilities-Water/Sewer	641	1,356	2,060	2,000	2,060	2,122
101-806-92025	Utilities-Garbage	1,116	1,338	1,350	1,500	1,545	1,591
101-806-93100	Building Maintenance	2,805	2,713	5,000	5,000	5,000	5,000
101-806-95500	Insurance/Bonds	2,067	2,170	2,500	2,500	2,625	2,756
101-806-96200	Other Sundry	19	248	250	250	250	250
101-806-97900	CAPITAL	0	0	0	100,000	0	15,000
<b>Total Expenditures 806 - REGENT</b>		<b>51,448</b>	<b>141,632</b>	<b>185,210</b>	<b>301,635</b>	<b>206,533</b>	<b>226,641</b>



**CITY OF ALLEGAN  
2024 PROPOSED BUDGET**

**New GL #**

**DESCRIPTION**

FY 2021 20-21	FY 2022 21-22	FY 2023 22-23	FY 2024 23-24	FY 2025 24-25	FY 2026 25-26
AUDITED BUDGET	AUDITED BUDGET	PROJECTED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET

**FUND 248 - DOWNTOWN DEVELOPMENT AUTHORITY - DDA**

<b>BEGINNING FUND BALANCE - 248</b>	<b>103,873</b>	<b>70,806</b>	<b>149,728</b>	<b>62,428</b>	<b>68,328</b>	<b>74,953</b>
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**Revenue**

248-000-40501	Taxes-Library	4,441	4,322	4,200	4,100	4,100	4,000
248-000-40502	Taxes-City	38,748	40,215	40,000	39,000	38,000	37,000
248-000-40503	Taxes-County	16,492	15,400	15,000	16,500	16,000	16,000
248-000-57300	Local Community Stabilization	122,127	123,912	124,000	138,000	140,000	142,000
248-000-62600	Farmers Market	10,323	9,121	7,500	9,500	9,500	9,500
248-000-66500	Interest Income	56	12	200	200	200	200
248-000-68400	Misc. Income	10	70	100	100	125	150
<b>Total Revenues 248 - DDA</b>		<b>192,197</b>	<b>193,053</b>	<b>191,000</b>	<b>207,400</b>	<b>207,925</b>	<b>208,850</b>

**Appropriations**

248-000-74500	Holiday Lighting	20,000	20,000	20,000	20,000	20,000	20,000
248-000-75000	Flower Planting	17,500	17,500	17,500	17,500	17,500	17,500
248-000-81810	Economic Restructuring	5,000	0	0	0	0	0
248-000-82000	Farmers Market	6,899	9,865	7,500	7,500	7,500	7,500
248-000-88000	Marketing & Promotions	7,043	1,765	12,000	10,000	10,000	10,000
248-000-94000	Administration Charge	45,000	45,000	45,000	45,000	45,000	45,000
248-000-96200	Other Sundry	279	0	300	500	300	300
248-000-97012	Façade Program	13,143	0	0	0	0	0
248-000-97040	Design & Street Scape	0	0	150,000	75,000	75,000	75,000
248-000-97050	Contributions-PA	0	20,000	26,000	26,000	26,000	26,000
248-000-97050	Contributions-GF CIP	110,401	0	0	0	0	0
<b>Total Expenditures 248 - DDA</b>		<b>225,264</b>	<b>114,130</b>	<b>278,300</b>	<b>201,500</b>	<b>201,300</b>	<b>201,300</b>

<b>NET OF REVENUES/APPROPRIATIONS-FUND 248</b>	<b>(33,067)</b>	<b>78,922</b>	<b>(87,300)</b>	<b>5,900</b>	<b>6,625</b>	<b>7,550</b>
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<b>ENDING FUND BALANCE - 248</b>	<b>70,806</b>	<b>149,728</b>	<b>62,428</b>	<b>68,328</b>	<b>74,953</b>	<b>82,503</b>
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**CITY OF ALLEGAN  
2024 PROPOSED BUDGET**

**New GL #**

**DESCRIPTION**

FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**FUND 251 - POSITIVELY ALLEGAN - PA**

<b>BEGINNING FUND BALANCE - 251</b>	<b>26,902</b>	<b>33,757</b>	<b>22,139</b>	<b>22,079</b>	<b>23,329</b>	<b>24,279</b>
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**Revenue**

251-000-59000	Intergovernmental	0	20,000	26,000	26,000	26,000	26,000
251-000-66500	Interest Income	3	3	250	100	100	100
251-000-68300	Misc. Income	614	339	500	350	350	350
251-000-68400	Event Revenue	8,050	34,206	50,690	50,000	50,000	50,000
251-000-69900	Transfer from General Fund	15,000	15,000	15,000	15,000	15,000	15,000
<b>Total Revenues 251 - PA</b>		<b>23,667</b>	<b>69,548</b>	<b>92,440</b>	<b>91,450</b>	<b>91,450</b>	<b>91,450</b>

**Appropriations**

251-000-72700	Office Supplies	0	0	500	0	0	0
251-000-74000	Operating Supplies	239	0	1,500	0	0	0
251-000-81800	Contractual Services	562	513	1,000	1,000	1,000	1,000
251-000-88000	Marketing & Promotion	0	0	500	0	0	0
251-000-88050	Events	6,860	60,010	72,500	72,500	72,500	72,500
251-000-90000	Printing/Publishing/Advertising	9,087	9,152	1,000	1,200	1,500	1,500
251-000-93000	Sales Tax Payable	0	1,553	0	0	0	0
251-000-95500	Insurance/Bonds	0	9,918	15,000	15,000	15,000	15,000
251-000-96200	Other Sundry	65	20	500	500	500	500
251-000-97900	Capital Improvements	0	0	0	0	0	0
<b>Total Expenditures 251 - PA</b>		<b>16,813</b>	<b>81,165</b>	<b>92,500</b>	<b>90,200</b>	<b>90,500</b>	<b>90,500</b>

<b>NET OF REVENUES/APPROPRIATIONS-FUND 251</b>	<b>6,855</b>	<b>(11,618)</b>	<b>(60)</b>	<b>1,250</b>	<b>950</b>	<b>950</b>
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<b>ENDING FUND BALANCE - 251</b>	<b>33,757</b>	<b>22,139</b>	<b>22,079</b>	<b>23,329</b>	<b>24,279</b>	<b>25,229</b>
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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)



## STAFF ORGANIZATIONAL CHART

This department consists of the following functions:

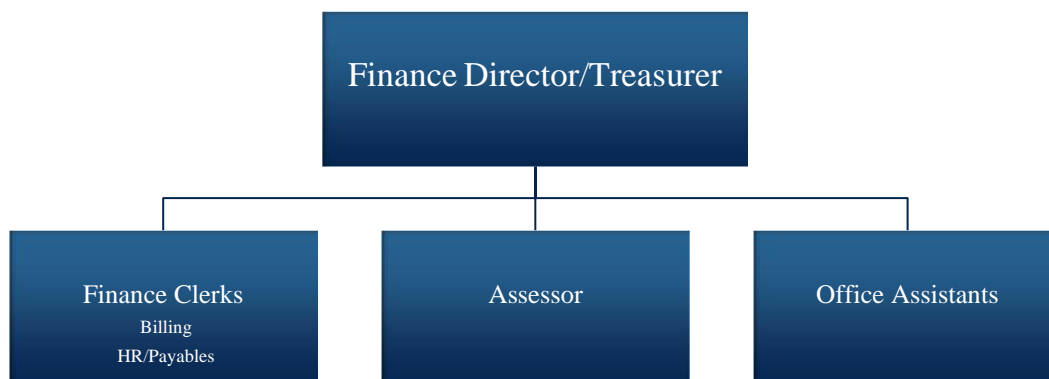
- Customer Service
- Tax and Assessing
- Issuance of Debt
- Investments
- Human Resources and Payroll
- Utility Billing
- Accounts Payable and Receivable
- Grant Administration

Oversees the following departmental budgets:

- 101-223 - Audit
- 101-209 – Assessing BOR
- 101-253 – Finance
- 101-257 - Assessing
- 101-900 – Bond Payments
- 101-966 – Contributions
- 151 – Perpetual Care
- 225 – Grants
- 298 – Capital Asset Reserve Sinking
- 299 – Capital Asset Sinking
- 701 – Trust & Agency

### MISSION STATEMENT

To maintain the financial integrity of the City by accurately budgeting, accounting, and auditing for all city related financial functions.



**FISCAL YEAR 2023 ACCOMPLISHMENT HIGHLIGHTS****Finance**

- Continued improving the budget document.
- Maximized the City's return on investments in accordance with the adopted investment policies.
- Evaluated and updated financial policies and procedures.
- Finalized Chart of Accounts change project required by the State of Michigan's Department of Treasury to comply with changing GASB standards and statutory changes to make the budget document more user friendly.
- Processed 107 Journal Entries
- Processed 14 Budget Adjustments

**Tax & Assessing**

- Processed summer and winter tax bills for 2,479 parcels.
- Successfully settled with Allegan County for 100% of real property tax.
- Worked with Community Development Staff on uploading the photographs on all properties in the City of Allegan to BSA

**Human Resources & Payroll**

- Processed 26 biweekly payrolls and remittances.
- Oversaw the successful transfer of the city's timecard management system from ADP to BSA.

**Utility Billing**

- Worked with Water/Sewer department to replace old or failing water meters.
- Processed 8/12 billing cycles (through March 2023)

**Accounts Payable & Accounts Receivable (through March 2023)**

- Processed 2,855 accounts payable invoices entered.
- Processed 24 accounts payable credit memos.
- Issued 2,140 checks.
- Void 36 checks.
- Issued 845 accounts receivable invoices.



## **FISCAL YEAR 2024 ACTION PLAN**

### **Finance**

- Receive an unmodified opinion on the annual audit with no findings, deficiencies, material weaknesses, or instances of noncompliance.
- Earn the Distinguished Budget Presentation Award from the Government Finance Officers Association for the third year.
- Create timely financial reports that are accessible to Departments, Management and Council.

### **Tax & Assessing**

- Continue the reassessment of all residential properties to ensure there are appropriate records.
- Develop timely reports that are accessible to Management and Council.

### **Human Resources & Payroll**

- Continue to process payroll on a regular two-week basis.

### **Utility Billing**

- Continue to process water utilities bills on a regular basis.

### **Accounts Payable & Accounts Receivable**

- Monitor cash management and internal control practices to ensure timely billing and collections.



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
<b>000-REVENUES</b>							
101-000-40200	Finance-Taxes-Real Ad Valorem	1,861,986	1,927,407	2,098,200	2,225,670	2,359,210	2,500,763
101-000-41000	Finance-Taxes-Personal Ad Valorem	306,812	289,739	273,100	264,851	263,527	262,209
101-000-41300	Finance-PRE Denials/Personal Delinquents	9,635	2,403	7,500	5,000	5,000	5,000
101-000-43200	Finance-PILT - Payment in Lieu of Tax	44,337	43,135	40,000	43,000	44,000	45,000
101-000-43400	Finance-Trailer Park/Peddlers Fees	338	70	288	288	288	288
101-000-43701	Finance-Taxes-Real Specials (IFT/DNR)	85,144	86,555	66,523	72,090	72,450	72,813
101-000-43702	Finance-Taxes-Personal Specials (IFT)	14,953	1,655	1,500	1,300	1,294	1,287
101-000-43900	CMO-Marijuana Act-Tax	15,000	86,453	145,557	155,524	155,524	155,524
101-000-44500	Finance-Penalties & Interest	11,873	18,643	12,000	17,500	17,675	17,852
101-000-44701	Finance-Taxes-Real Admin	67,312	66,550	65,000	69,000	69,345	69,692
101-000-44702	Finance-Taxes-Personal Admin	9,658	8,973	9,950	10,000	10,250	10,500
101-000-44800	Finance-Collection Fee Taxes	25,487	25,522	26,000	26,000	26,000	26,000
101-000-47600	CMO-Licenses&Permits	0	1,200	250	500	500	500
101-000-47800	CMO-Marijuana Act-Licenses	0	0	30,000	30,000	30,000	30,000
101-000-49000	CMO-Building Permits	66,853	98,248	75,000	78,750	78,750	78,750
101-000-52800	Finance-Other Federal Grants	154,412	75,000	16,035	0	0	0
101-000-54300	PD-ACT 302 Training	724	1,009	500	750	750	1,000
101-000-56800	PD-Returnable Liquor License	5,660	5,983	5,700	6,000	6,060	6,121
101-000-57300	(LCSA)Local Community Stabilization	1,232,308	1,227,504	575,000	575,000	575,000	575,000
101-000-57400	SRS-Constitutional Revenue Sharing	481,449	545,658	494,254	562,244	567,866	573,545
101-000-57401	SRS-Statutory Revenue Sharing	121,023	136,118	135,787	130,849	132,157	133,479
101-000-58310	CMO-Transfer From DDA	108,401	0	45,000	45,000	45,000	45,000
101-000-58500	Parks-DDA Contribution	37,500	37,500	37,500	37,500	37,500	37,500
101-000-60210	Finance-Charges for Services	557,001	569,563	602,440	623,424	638,772	589,313
101-000-60711	Parks-User Fees	2,085	2,775	1,000	2,500	2,500	2,500
101-000-60761	Parks-Adopt-A-Site Planter	750	400	500	500	500	500
101-000-62610	PD-Duplicating-Copying	939	430	800	800	800	800
101-000-63310	Cemetery-Foundations	6,713	5,413	3,000	3,000	3,000	3,000
101-000-63320	Cemetery-Grave Openings	16,440	17,470	10,000	10,000	10,000	10,000
101-000-64208	Regent-Ad Sales	(175)	2,780	5,000	3,000	4,000	5,000
101-000-64211	Regent-Concessions	10,654	48,817	70,000	60,000	60,000	60,000
101-000-64301	Regent-Memberships	130	1,860	2,000	2,000	2,000	2,000
101-000-64310	Cemetery-Lot Sales	8,730	3,650	5,000	3,000	3,000	3,000
101-000-64400	CMO-Wedding Services	0	475	750	500	500	500
101-000-65300	Regent-Admissions	4,845	48,535	65,000	55,000	60,000	65,000
101-000-65600	PD-(SRO)School Officer Reimb	0	0	96,840	101,844	104,390	107,000
101-000-65910	PD-Ordinance/Code Enf. Fines	7,093	10,234	7,000	10,000	10,100	10,201
101-000-65920	PD-Forfeitures	0	330	0	0	0	0
101-000-66500	Finance-Interest Income	6,918	2,692	10,000	10,000	10,100	10,201
101-000-66701	CMO-Building Lease/Rent	15,445	26,703	23,500	27,000	27,810	28,644
101-000-66710	CMO-Rents & Royalties	64,180	63,634	70,000	65,000	65,650	66,307
101-000-66750	Airport-Hangar Rental	71,359	72,001	72,500	72,500	72,500	72,500
101-000-66760	Airport-Bldg/Gr Lease Rent	9,000	10,230	12,800	14,300	14,729	15,171
101-000-66770	Griswold-Rent	2,260	9,849	7,195	10,000	10,000	10,000
101-000-66780	Parks-Gazebo Rent	1,675	865	1,000	1,000	1,000	1,000
101-000-67420	Cemetery-Perp.Care Contr.	300	0	500	500	500	500
101-000-67430	PD-Grants/Donations	26,020	19,158	18,910	14,000	15,000	20,000
101-000-67450	Parks-Grants/Donations	0	0	187,000	0	0	0
101-000-67490	Griswold-Fund Raisers/Grants/Donations	500	550	2,997	500	500	500
101-000-67501	Regent-Fundraising/Grants	67	951	500	500	500	500
101-000-67660	Airport-Utilities/Fuel Reimb.	79,402	96,286	97,000	114,000	116,280	118,606
101-000-67670	CMO-Election Reimbursement	5,000	1,908	1,545	0	0	0
101-000-67690	PD-Crossing Guard Reimb.	21,357	14,628	22,500	22,500	22,500	22,500
101-000-67710	Parks-Concession Stand Rent	0	0	500	500	500	500
101-000-68034	Regent-Misc. Income	553	2,092	500	500	500	500





**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
101-000-68035	Griswold-Misc. Income	0	0	500	250	250	250
101-000-68200	Bldg&Gr-Misc. Income	573	990	1,000	1,000	1,000	1,000
101-000-68240	Regent-Sponsorships	1,688	4,480	4,250	4,500	4,500	4,500
101-000-68382	PD-Misc. Income	1,841	1,498	2,000	1,500	1,500	1,500
101-000-68385	Parks-Misc. Income	24	0	250	250	250	250
101-000-68410	Finance-Ins Premium Reimb.	143,682	142,438	152,250	120,500	122,910	125,368
101-000-68446	CMO-Misc. Income	87,945	344	5,000	500	750	1,000
101-000-68447	Finance-Misc. Income	2,378	1,839	1,000	1,000	1,000	1,000
101-000-68448	Finance-NSF Charges	625	650	500	500	500	500
101-000-69960	Finance-Sinking Fund Interest	1,033	0	3,333	5,000	5,000	5,000
<b>Total Revenues 101-GENERAL FUND</b>		<b>5,819,897</b>	<b>5,871,842</b>	<b>5,729,004</b>	<b>5,720,184</b>	<b>5,893,438</b>	<b>6,014,432</b>



**CITY OF ALLEGAN  
2024 PROPOSED BUDGET  
GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**223-AUDIT EXPENDITURES**

101-223-80700	Audit	20,500	20,750	23,500	23,500	23,500	23,500
<b>Total Expenditures 223-AUDIT</b>		<b>20,500</b>	<b>20,750</b>	<b>23,500</b>	<b>23,500</b>	<b>23,500</b>	<b>23,500</b>

**226-LEGAL EXPENDITURES**

101-226-82600	Legal Fees	37,588	20,446	50,000	40,000	40,000	40,000
<b>Total Expenditures 226-LEGAL</b>		<b>37,588</b>	<b>20,446</b>	<b>50,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

**247-BOR EXPENDITURES**

101-247-71200	Wages-Board of Review	600	750	1,500	1,500	1,500	1,500
101-247-71500	Payroll Taxes	0	0	125	125	125	125
<b>Total Expenditures 247-BOR</b>		<b>600</b>	<b>750</b>	<b>1,625</b>	<b>1,625</b>	<b>1,625</b>	<b>1,625</b>

**253-FINANCE EXPENDITURES**

101-253-70200	Salaries - Finance	204,988	205,169	223,600	242,000	248,050	254,251
101-253-70710	Longevity	500	500	500	500	500	500
101-253-70800	Overtime	0	0	1,000	500	500	500
101-253-71500	Payroll Taxes	14,693	14,708	17,300	19,000	19,052	19,527
101-253-71600	Health/Dental/Vision	61,979	64,408	70,350	70,000	73,500	77,175
101-253-71605	Insurance Opt Out	2,309	2,004	232	0	0	0
101-253-71800	Retirement Contribution	19,591	28,811	24,500	27,000	27,675	28,367
101-253-71900	Unemployment	330	276	350	350	350	350
101-253-72000	Workers Compensation	690	830	1,000	850	871	893
101-253-72100	Disability Insurance	1,728	1,910	2,200	2,100	2,153	2,206
101-253-72700	Office/Operating Supplies	4,978	4,936	5,000	5,000	5,125	5,253
101-253-80200	City DDA Capture from Taxes	38,748	40,215	40,000	40,000	40,000	40,000
101-253-81800	Contractual Services	93,710	37,687	70,000	70,000	70,000	70,000
101-253-85000	Communications	1,497	(755)	2,500	2,500	2,550	2,601
101-253-90000	Bank Recon	4,285	4,924	5,000	5,000	5,000	5,000
101-253-95500	Insurance/Bonds	537	574	600	600	618	637
101-253-95900	Training/Conferences/Memberships	6,131	2,147	3,000	3,000	3,000	3,000
101-253-96200	Other Sundry	113	1,172	500	1,000	1,000	1,000
101-253-97900	<b>CAPITAL</b>	0	14,371	5,475	5,000	5,000	5,000
<b>Total Expenditures 253-FINANCE</b>		<b>456,807</b>	<b>423,889</b>	<b>473,107</b>	<b>494,400</b>	<b>504,944</b>	<b>516,260</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**257-ASSESSING EXPENDITURES**

101-257-71500	Payroll Taxes	46	60	0	0	0	0
101-257-72700	Office Supplies	0	125	500	250	250	250
101-257-81800	Tax Tribunal	11,376	119	5,000	5,000	5,000	5,000
101-257-81810	Contractual Services	42,463	43,667	43,950	45,270	46,640	47,960
101-257-83000	Tax Roll Preparation	2,500	0	1,000	1,000	1,000	1,000
101-257-90000	Printing/Publishing/Advertising	190	120	750	750	750	750
101-257-95500	Insurance/Bonds	537	564	600	600	612	624
101-257-96200	Other Sundry	0	90	500	250	250	250
101-257-97900	<b>CAPITAL</b>	0	0	0	0	0	0
<b>Total Expenditures 257-ASSESSING</b>		<b>57,112</b>	<b>44,744</b>	<b>52,300</b>	<b>53,120</b>	<b>54,502</b>	<b>55,834</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**900's-BOND EXPENDITURES**

101-906-99100	USDA Bonds (P)	12,000	12,000	200,000	0	0	0
101-906-99500	USDA Bonds (I)	9,265	8,755	6,868	0	0	0
101-907-99100	2019 Note Payable	75,000	75,000	80,000	80,000	85,000	90,000
101-907-99300	2019 Note Payable (I)	70,490	67,640	64,790	61,750	58,710	55,480
<b>Total Expenditures 900's-BONDS</b>		<b>166,755</b>	<b>163,395</b>	<b>351,658</b>	<b>141,750</b>	<b>143,710</b>	<b>145,480</b>

**966-CONTRIBUTIONS EXPENDITURES**

101-966-99502	Contribution - Major Streets	0	0	0	0	0	0
<b>101-966-99502</b>	<b>Contribution - Capital MS</b>	362,000	0	0	600,000	0	75,000
101-966-99503	Contribution - Local Streets	100,000	190,000	190,000	270,000	291,000	300,000
<b>101-966-99503</b>	<b>Contribution - Capital LS</b>	0	0	610,000	0	250,000	0
101-966-99510	Contribution - DDA/PA Events	15,000	15,000	15,000	15,000	15,000	15,000
<b>Total Expenditures 966-CONTRIBUTIONS</b>		<b>477,000.00</b>	<b>205,000.00</b>	<b>815,000.00</b>	<b>885,000.00</b>	<b>556,000.00</b>	<b>390,000.00</b>



CITY OF ALLEGAN  
2024 PROPOSED BUDGET

New GL #

DESCRIPTION

FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
20-21	21-22	22-23	23-24	24-25	25-26
AUDITED	AUDITED	PROJECTED	PROPOSED	PROPOSED	PROPOSED
BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET

**FUND 151 - PERPETUAL CARE**

BEGINNING FUND BALANCE - 151	168,512	170,552	172,502	173,702	174,902	176,102
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Revenue

151-000-66400	Interest Income	0	0	200	200	200	200
151-000-67600	Perpetual Care	2,040	1,950	1,500	1,500	1,500	1,500
Total Revenues - 151		2,040	1,950	1,700	1,700	1,700	1,700

Appropriations

151-000-94000	Administration	0	0	500	500	500	500
Total Expenditures - 151		0	0	500	500	500	500

NET OF REVENUES/APPROPRIATIONS-FUND 151	2,040	1,950	1,200.00	1,200	1,200	1,200
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ENDING FUND BALANCE - 151	170,552	172,502	173,702	174,902	176,102	177,302
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CITY OF ALLEGAN  
2024 PROPOSED BUDGET

New GL #

DESCRIPTION

FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
20-21	21-22	22-23	23-24	24-25	25-26
AUDITED	AUDITED	PROJECTED	PROPOSED	PROPOSED	PROPOSED
BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET

**FUND 225 - GRANTS**

<b>BEGINNING FUND BALANCE - 225</b>	<b>(107,536)</b>	<b>40,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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Revenue

225-000-50200	Federal Grants - EPA	42,426	142,595	243,654	0	0	0
225-000-50302	Federal Grants - MEDC	194,937	40,007	25,000	0	0	0
225-000-50500	Federal Grants - USDA	0	0	0	0	0	0
225-000-67401	Private Contributions	109,062	(9,705)	0	0	0	0
<b>Total Revenues 225 - GRANTS</b>		<b>426,988</b>	<b>172,898</b>	<b>268,654</b>	<b>0</b>	<b>0</b>	<b>0</b>

Appropriations

225-000-80202	Project Costs - MEDC	99,999	0	25,000	0	0	0
225-000-80203	Project Costs - EPA	23,962	142,595	243,654	0	0	0
225-000-80204	Project Costs - MEDC	155,140	70,652	0	0	0	0
<b>Total Expenditures 225 - GRANTS</b>		<b>279,102</b>	<b>213,247</b>	<b>268,654</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>NET OF REVENUES/APPROPRIATIONS-FUND 225</b>	<b>147,886</b>	<b>(40,350)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>ENDING FUND BALANCE - 225</b>	<b>40,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**CITY OF ALLEGAN  
2024 PROPOSED BUDGET**

**New GL #**

**DESCRIPTION**

FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
20-21	21-22	22-23	23-24	24-25	25-26
AUDITED	AUDITED	PROJECTED	PROPOSED	PROPOSED	PROPOSED
BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET

**FUND 298 - SINKING RESERVE**

<b>BEGINNING FUND BALANCE - 298</b>	<b>212,359</b>	<b>214,048</b>	<b>205,551</b>	<b>209,884</b>	<b>216,884</b>	<b>224,384</b>
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**Revenue**

298-000-66500	Interest Income	477	636	1,000	1,000	1,500	1,500
298-000-66900	Gain On Investments	178	(9,133)	0	1,000	1,000	1,000
298-000-69900	Transfers In	1,033	0	3,333	5,000	5,000	5,000
<b>Total Revenues 298 - SINKING RESERVE</b>		<b>1,689</b>	<b>(8,497)</b>	<b>4,333</b>	<b>7,000</b>	<b>7,500</b>	<b>7,500</b>

**Appropriations**

298-000-99500	Transfer To General Fund	0	0	0	0	0	0
<b>Total Expenditures 298 - SINKING RESERVE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>NET OF REVENUES/APPROPRIATIONS-FUND 298</b>	<b>1,689</b>	<b>(8,497)</b>	<b>4,333</b>	<b>7,000</b>	<b>7,500</b>	<b>7,500</b>
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<b>ENDING FUND BALANCE - 298</b>	<b>214,048</b>	<b>205,551</b>	<b>209,884</b>	<b>216,884</b>	<b>224,384</b>	<b>231,884</b>
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**FUND 299 - CAPITAL SINKING**

<b>BEGINNING FUND BALANCE - 299</b>	<b>2,669,679</b>	<b>2,670,713</b>	<b>2,527,292</b>	<b>2,530,625</b>	<b>2,535,625</b>	<b>2,540,625</b>
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**Revenue**

299-000-66400	Interest Income	24,700	25,077	10,000	15,000	15,000	15,000
299-000-66500	Other Revenues	(21,600)	(168,497)	0	0	0	0
299-000-66900	Market Value Adj	0	0	0	0	0	0
<b>Total Revenues 299 - CAPITAL SINKING</b>		<b>3,099</b>	<b>(143,421)</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>

**Appropriations**

299-966-96500	Transfers To General	1,033	0	3,333	5,000	5,000	5,000
299-966-96510	Transfers To Capital Reserve	1,033	0	3,333	5,000	5,000	5,000
<b>Total Expenditures 299 - CAPITAL SINKING</b>		<b>2,066</b>	<b>0</b>	<b>6,667</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

<b>NET OF REVENUES/APPROPRIATIONS-FUND 299</b>	<b>1,033</b>	<b>(143,421)</b>	<b>3,333</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
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<b>ENDING FUND BALANCE - 299</b>	<b>2,670,713</b>	<b>2,527,292</b>	<b>2,530,625</b>	<b>2,535,625</b>	<b>2,540,625</b>	<b>2,545,625</b>
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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)





## STAFF ORGANIZATIONAL CHART

This department consists of the following functions:

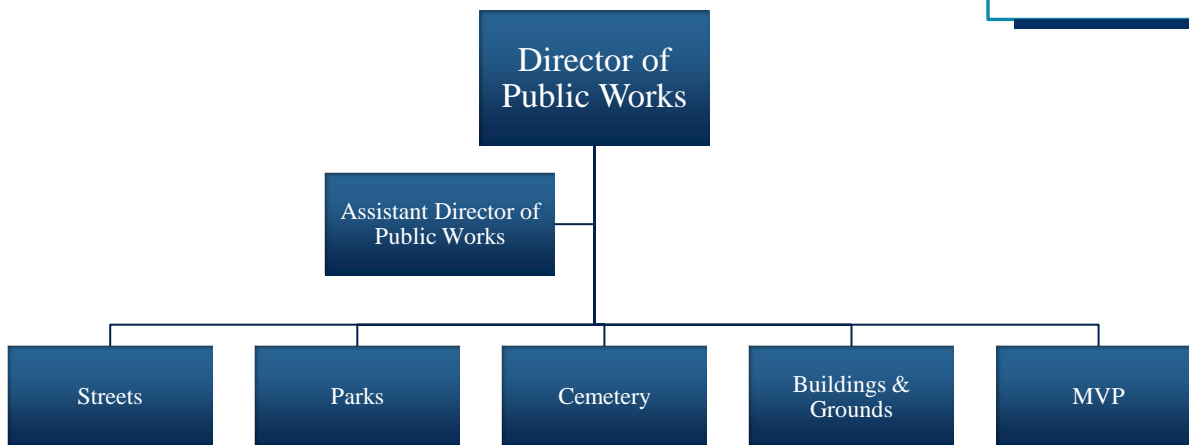
- Municipal Airport
- Cemetery
- City Dam
- Motor Vehicle Pool
- Parks
- Storm Sewer
- Streets & Sidewalks

And oversees the following departmental budgets:

- 101-267 – Buildings & Grounds
- 101-567 – Cemetery
- 101-595 – Airport
- 101-751 – Parks
- 202 – Major Streets
- 203 – Local Streets
- 661 – MVP – Motor Vehicle Pool

### MISSION STATEMENT

Maintain and improve the City's transportation, parks and built environments to provide an enjoyable experience for the community.





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**FISCAL YEAR 2023 ACCOMPLISHMENT HIGHLIGHTS**

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**Buildings & Grounds**

- 118 Street and Park trees were trimmed or removed.
- The City offered Spring and Fall Cleanups for residents.
- An Arbor Day celebration was organized, and the City was recognized as a Tree City USA for 36 years.
- Planted a Marmo Maple in Riverfront Plaza for Arbor Day observation.
- Removed overgrown vegetation at the dam.
- Worked with AECOM on engineering study for removing the dam.
- Spring leaf and brush pickup and fall leaf pickup were completed.
- Two heaters and three ceiling fans were installed to accommodate Vactor storage.

**Cemetery**

- 8 trees were removed, and 5 were planted.
- 18 cremations and 9 full burials took place.
- 23 Headstone foundations were poured.
- Finalized sale to Kalamazoo Diocese. Working on road construction bid packet.

**Airport**

- MDOT contracted runway and taxiway crack seal and striping.
- Additional crack seal and striping scheduled for 2023.
- Contracted for tree obstruction clearing.

**Parks**

- The holiday decorations were installed and removed.
- Purchased two replacement zero turn mowers.
- Completed repairs at skate park.

**Streets**

- Completed PASER ratings on our streets.
- We swept 204 tons of debris from our major and local streets.
- Approximately 42 feet of sidewalk was replaced on various streets.
- Completed design and bidding for streetscape project.
- Continue working with MDOT for the M89 project scheduled for 2024. Will include the Hubbard section. Grants received for both portions.
- Second Street bridge project completed on time.
- DPW crews removed 8 trees.

**Motor Vehicle Pool (MVP)**

- The bucket truck and vehicle lift had annual inspections performed.
- Replacement utility box ordered for bucket truck, scheduled for February 2023 installation.
- Refurbished one salter and one plow truck.
- Ordered replacement salt truck, expect delivery in September 2023.
- Ordered refurbished street sweeper, expect delivery in April 2023.

**FISCAL YEAR 2024 ACTION PLAN****Buildings and Grounds:**

- Continue work with AECOM engineering on dam removal project including Riverfront concept plans.
- Abonmarche to prepare boardwalk plans and specs.
- Continue routine powerhouse checks.

**Cemetery:**

- Receive quotes for repairs to entrance columns.
- Complete the Blessed Sacrament street construction.

**Airport:**

- Work with engineer and MDOT for crack seal and striping, phase II.
- Complete tree removals as required for approach clearance.

**Parks:**

- Continue to support the AYB and AYSO programs.

**Major and Local Streets:**

- Continue replacing sidewalks.
- Reconstruct Brady, Locust, Trowbridge and Hubbard Streets, completion in 2024.
- M89/Hubbard Roundabout in 2024.
- Schedule bi-annual bridge inspections, as required by MDOT.

**Motor Vehicle:**

- Waiting on replacement salter unit, expect delivery in late 2023.
- Refurbish one dump truck.

Receive street sweeper, estimated in April 2023



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**267-BUILDINGS & GROUNDS EXPENDITURES**

101-267-70200	Wages - Bldgs. & Grounds	207,268	182,368	191,000	191,000	195,775	200,669
101-267-70800	Overtime	2,872	4,379	7,500	7,500	7,500	7,500
101-267-71500	Payroll Taxes	17,353	15,364	15,200	15,500	15,551	15,925
101-267-71600	Health/Dental/Vision	58,510	61,661	73,100	82,000	83,640	85,313
101-267-71800	Retirement Contribution	29,694	30,462	32,800	33,000	33,660	34,333
101-267-72000	Workers Compensation	2,185	3,605	3,600	3,500	3,588	3,677
101-267-72100	Disability Insurance	1,704	2,206	2,400	2,350	2,600	2,600
101-267-72700	Office Supplies	126	144	1,000	1,000	1,025	1,051
101-267-74000	Operating Supplies	7,085	4,494	7,000	7,000	7,000	7,000
101-267-74010	Boot Allowance	1,399	1,200	1,500	1,500	1,500	1,500
101-267-74020	Uniforms	6,560	6,305	6,000	8,300	8,425	8,551
101-267-74040	Parking Lot Maintenance	5,109	83	6,000	6,000	6,000	6,000
101-267-81810	Contractual Services	3,934	4,408	6,000	16,000	6,000	6,000
101-267-85000	Communication	8,149	7,363	8,000	8,200	8,364	8,531
101-267-90000	Printing/Publishing/Advertising	4	209	300	300	300	300
101-267-92000	Utilities - Electric	9,861	8,195	15,500	10,000	10,200	10,404
101-267-92010	Utilities - Gas	11,598	9,760	9,000	10,000	10,200	10,404
101-267-92020	Utilities - Water/Sewer	2,323	2,468	3,500	5,200	5,356	5,517
101-267-92025	Utilities - Garbage	2,757	5,615	3,500	6,000	6,180	6,365
101-267-92500	Street Lighting	69,966	78,890	75,750	86,000	90,300	94,815
101-267-93100	Building Maintenance	6,155	927	7,500	5,000	5,000	5,000
101-267-93110	Maintenance-Generator Bldg./Dam	568	0	4,250	4,500	5,000	5,000
101-267-94300	MERP (aka MVP) Rental	88,200	100,000	103,000	108,150	113,558	119,235
101-267-95500	Insurance/Bonds	7,578	7,957	8,500	8,500	8,925	9,371
101-267-95900	Training/Conferences/Memberships	1,251	2,081	4,600	5,400	5,500	6,000
101-267-96200	Other Sundry	616	8	1,000	500	500	500
101-267-96210	C.D. Licenses/Safety	1,651	2,741	2,000	4,800	3,500	3,500
101-267-96230	Clean Up Week	9,356	17,332	20,000	21,000	21,000	21,000
101-267-97900	<b>CAPITAL</b>	480,300	96,889	15,000	0	150,000	0
<b>Total Expenditures 267-B&amp;G</b>		<b>1,044,632</b>	<b>657,111</b>	<b>634,500</b>	<b>658,200</b>	<b>816,145</b>	<b>686,062</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**567-CEMETERY EXPENDITURES**

101-567-70200	Wages-Cemetery	20,000	20,000	20,000	20,000	20,000	20,000
101-567-70800	Overtime	684	1,566	4,000	4,000	4,000	4,000
101-567-71500	Payroll Taxes	49	261	1,850	1,850	1,850	1,850
101-567-72000	Workers Compensation	806	1,278	1,300	1,300	1,333	1,366
101-567-74000	Operating Supplies	3,982	3,861	3,500	3,500	3,500	3,501
101-567-81800	Contractual Services	6,990	7,440	21,000	20,000	20,600	21,218
101-567-81810	Contractual Mowing	15,438	20,900	64,200	50,000	55,000	60,000
101-567-92000	Utilities - Electric	778	799	825	850	876	902
101-567-92020	Utilities - Water/Sewer	4,041	2,030	1,900	2,000	2,060	2,122
101-567-92025	Utilities - Garbage	426	505	500	600	618	637
101-567-93100	Building Maintenance	0	125	500	500	515	530
101-567-94300	MERP (aka MVP) Rental	17,000	20,000	20,600	21,630	22,712	23,847
101-567-95500	Insurance/Bonds	1,240	1,302	1,400	1,400	1,470	1,544
101-567-96200	Other Sundry	0	130	150	150	150	150
101-567-96500	Perpetual Care Payback	667	340	0	0	0	0
101-567-97900	CAPITAL	0	0	50,000	0	0	0
<b>Total Expenditures 567-CEMETERY</b>		<b>72,101</b>	<b>80,535</b>	<b>191,725</b>	<b>127,780</b>	<b>134,683</b>	<b>141,666</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**595-AIRPORT EXPENDITURES**

101-595-70200	Wages - Airport	9,565	10,000	15,000	15,000	15,000	15,000
101-595-70800	Overtime - Airport	0	384	1,000	1,000	1,000	1,000
101-595-71500	Payroll Taxes	348	207	1,250	1,250	1,250	1,250
101-595-77100	Fuel Commodity	59,205	122,519	96,000	125,000	128,750	132,613
101-595-85000	Communication Expense	3,227	1,495	3,500	3,500	3,605	3,713
101-595-92000	Utilities - Electric	10,249	10,326	10,750	10,750	10,965	11,184
101-595-92010	Utilities - Gas	7,417	8,217	6,500	8,500	8,670	8,843
101-595-92020	Utilities - Water/Sewer	2,122	2,371	2,500	3,000	3,060	3,121
101-595-93000	Fuel Farm	1,754	2,698	3,800	4,000	4,000	4,000
101-595-93100	Building Maintenance	2,857	3,379	2,500	2,500	2,500	2,500
101-595-93120	Hangar Maintenance	2,014	429	6,000	5,000	5,000	5,000
101-595-93193	Runway Maintenance	1,097	2,070	2,500	2,500	2,500	2,500
101-595-94300	MERP (aka MVP) Rental	22,000	25,000	25,750	27,038	28,390	29,809
101-595-95500	Insurance/Bonds	9,764	10,281	12,000	13,000	13,650	14,333
101-595-96200	Other Sundry	2,707	73	1,000	500	500	500
101-595-97900	CAPITAL	512	6,663	101,371	12,504	43,400	11,350
<b>Total Expenditures 595-AIRPORT</b>		<b>134,840</b>	<b>206,113</b>	<b>291,421</b>	<b>235,042</b>	<b>272,240</b>	<b>246,716</b>



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**751-PARKS EXPENDITURES**

101-751-70200	Wages-Parks	150,107	151,089	161,000	172,000	176,300	180,708
101-751-70710	Longevity	1,500	500	500	500	500	500
101-751-70800	Overtime	953	4,120	5,000	5,000	5,000	5,000
101-751-71500	Payroll Taxes	11,502	11,219	12,800	14,000	14,000	14,245
101-751-71600	Health/Dental/Vision	35,571	43,857	45,500	49,000	51,450	54,023
101-751-71800	Retirement Contribution	17,481	15,894	17,700	19,200	19,680	20,172
101-751-72000	Workers Compensation	2,128	2,207	2,500	2,250	2,306	2,364
101-751-72100	Disability Insurance	1,514	1,720	1,700	1,850	1,896	1,944
101-751-74000	Operating Supplies	33,518	24,974	31,000	34,000	34,680	35,374
101-751-81800	Contractual Services	16,916	15,255	30,000	32,000	30,000	30,000
101-751-85000	Communication	1,506	2,631	3,000	3,000	3,060	3,121
101-751-92000	Utilities - Electric	13,911	17,358	20,000	22,500	22,950	23,409
101-751-92010	Utilities - Gas	3,273	3,444	2,500	2,500	2,550	2,601
101-751-92020	Utilities - Water/Sewer	9,319	31,323	75,000	75,000	76,875	78,797
101-751-92025	Utilities - Garbage	6,436	7,625	6,500	8,000	8,160	8,323
101-751-93300	Equipment Maintenance	1,035	9,029	7,500	7,500	7,650	7,803
101-751-94300	MERP (aka MVP) Rental	67,200	75,000	77,250	81,113	85,169	89,427
101-751-95500	Insurance/Bonds	5,050	5,246	5,000	5,000	5,250	5,513
101-751-96200	Other Sundry	189	32	500	250	500	500
101-751-96515	Adopt-A-Site Planter	520	520	800	750	850	850
101-751-97900	CAPITAL	100,946	6,143	186,400	105,000	5,000	55,000
<b>Total Expenditures 751-PARKS</b>		<b>481,442</b>	<b>429,187</b>	<b>692,150</b>	<b>640,413</b>	<b>553,826</b>	<b>619,672</b>



**CITY OF ALLEGAN  
2024 PROPOSED BUDGET**

**New GL #**

**DESCRIPTION**

FY 2021 20-21	FY 2022 21-22	FY 2023 22-23	FY 2024 23-24	FY 2025 24-25	FY 2026 25-26
AUDITED BUDGET	AUDITED BUDGET	PROJECTED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET

**FUND 202 - MAJOR STREETS**

<b>BEGINNING FUND BALANCE - 202</b>		<b>345,640</b>	<b>878,576</b>	<b>402,993</b>	<b>116,767</b>	<b>406,346</b>	<b>130,444</b>
<i>Revenue</i>							
202-000-54600	Major Streets (Gas & Weight Tax)	489,143	528,138	<b>520,303</b>	<b>559,461</b>	<i>565,056</i>	<i>570,706</i>
202-000-54610	Act #51-Snow	6,776	13,623	<b>0</b>	<b>0</b>	<i>0</i>	<i>0</i>
202-000-54620	LRP Michigan Roads Funds	9,203	9,373	<b>9,203</b>	<b>9,500</b>	<i>9,500</i>	<i>9,500</i>
202-000-58100	Highway Street Bridge-County	50,094	92,643	<b>75,000</b>	<b>80,000</b>	<i>80,800</i>	<i>81,608</i>
202-000-62600	MDOT Trunk line Reimb	15,723	20,860	<b>24,850</b>	<b>24,850</b>	<i>24,850</i>	<i>24,850</i>
202-000-66500	Interest Income	300	300	<b>300</b>	<b>300</b>	<i>300</i>	<i>300</i>
202-000-68100	Grants/Loans	99,280	0	<b>858,643</b>	<b>774,266</b>	<i>760,000</i>	<i>1,140,000</i>
202-000-68400	Misc. Income	0	75	<b>250</b>	<b>100</b>	<i>100</i>	<i>100</i>
202-000-69600	Bond Proceeds	0	0	<b>184,000</b>	<b>0</b>	<i>0</i>	<i>0</i>
202-000-69901	General Fund Transfer In	362,000	0	<b>0</b>	<b>600,000</b>	<i>0</i>	<i>75,000</i>
<b>Total Revenues 202 - MAJOR STREETS</b>		<b>1,032,519</b>	<b>665,012</b>	<b>1,672,549</b>	<b>2,048,477</b>	<b>1,440,606</b>	<b>1,902,064</b>
<i>Appropriations</i>							
202-463-70200	Wages	66,418	66,649	<b>75,000</b>	<b>80,000</b>	<i>82,000</i>	<i>84,050</i>
202-463-70710	Longevity	1,000	500	<b>500</b>	<b>500</b>	<i>500</i>	<i>500</i>
202-463-70800	Overtime	1,547	4,134	<b>2,500</b>	<b>5,500</b>	<i>6,000</i>	<i>6,500</i>
202-463-71500	Payroll Taxes	6,932	7,300	<b>6,000</b>	<b>6,500</b>	<i>6,770</i>	<i>6,965</i>
202-463-71600	Health/Dental/Vision	47,341	49,712	<b>47,000</b>	<b>51,000</b>	<i>53,550</i>	<i>56,228</i>
202-463-71800	Retirement	9,928	9,456	<b>11,700</b>	<b>13,600</b>	<i>13,940</i>	<i>14,289</i>
202-463-72000	Workers Compensation	2,416	3,946	<b>4,000</b>	<b>4,000</b>	<i>4,100</i>	<i>4,203</i>
202-463-72100	Disability Insurance	1,266	1,087	<b>1,200</b>	<b>1,150</b>	<i>1,208</i>	<i>1,268</i>
202-463-78200	Material/Supplies	2,860	1,600	<b>10,000</b>	<b>10,000</b>	<i>10,000</i>	<i>10,000</i>
202-463-78500	Pavement Marking	21,099	6,922	<b>25,000</b>	<b>25,000</b>	<i>25,000</i>	<i>25,000</i>
202-463-81800	Contractual Services	19,343	33,426	<b>23,000</b>	<b>23,000</b>	<i>23,000</i>	<i>23,000</i>
202-463-81810	Traffic Lights	230	287	<b>1,000</b>	<b>1,000</b>	<i>1,000</i>	<i>1,000</i>
<b>202-463-81850</b>	<b>Streets/Sidewalk Maint.</b>	<b>6,794</b>	<b>5,425</b>	<b>10,000</b>	<b>10,000</b>	<i>10,000</i>	<i>10,000</i>
202-463-85000	Communications	483	329	<b>1,000</b>	<b>1,000</b>	<i>1,020</i>	<i>1,040</i>
202-463-92000	Utilities-Traffic Lights	2,364	2,505	<b>2,400</b>	<b>2,500</b>	<i>2,575</i>	<i>2,652</i>
202-463-94000	Administration	15,986	16,386	<b>16,795</b>	<b>17,215</b>	<i>17,645</i>	<i>18,086</i>
202-463-94300	MERP (aka MVP) Rental	47,252	55,000	<b>56,650</b>	<b>59,483</b>	<i>62,457</i>	<i>65,580</i>
202-463-95500	Insurance Bonds	992	1,042	<b>1,200</b>	<b>1,200</b>	<i>1,260</i>	<i>1,323</i>
<b>202-463-97500</b>	<b>Road Maintenance</b>	<b>1,525</b>	<b>2,523</b>	<b>36,837</b>	<b>25,000</b>	<i>25,000</i>	<i>25,000</i>
<b>202-463-97900</b>	<b>CAPITAL Projects</b>	<b>114,439</b>	<b>767,408</b>	<b>1,481,844</b>	<b>1,256,595</b>	<b>1,200,000</b>	<b>1,440,000</b>
<b>Total Expenditures 463 - LS-ADMIN ROADS</b>		<b>370,215</b>	<b>1,035,637</b>	<b>1,813,626</b>	<b>1,594,243</b>	<b>1,547,025</b>	<b>1,796,684</b>
202-478-70200	Wages	34,453	25,000	<b>35,000</b>	<b>35,000</b>	<i>35,875</i>	<i>36,772</i>
202-478-70800	Winter OT	1,444	2,523	<b>5,000</b>	<b>9,500</b>	<i>9,500</i>	<i>9,500</i>
202-478-71500	Payroll Taxes	102	460	<b>3,100</b>	<b>3,100</b>	<i>3,471</i>	<i>3,540</i>
202-478-78200	Material/Supplies	35,056	20,038	<b>30,000</b>	<b>32,000</b>	<i>32,960</i>	<i>33,949</i>
202-478-94300	MERP (aka MVP) Rental	29,400	35,000	<b>36,050</b>	<b>37,853</b>	<i>39,746</i>	<i>41,733</i>
<b>Total Expenditures 478 - LS-WINTER MAINT</b>		<b>100,455</b>	<b>83,021</b>	<b>109,150</b>	<b>117,453</b>	<b>121,552</b>	<b>125,493</b>
202-485-70200	MDOT Payroll	994	2,982	<b>3,600</b>	<b>3,600</b>	<i>3,600</i>	<i>3,600</i>
202-485-70800	MS-Snow & Ice OT	14,786	1,397	<b>0</b>	<b>0</b>	<i>0</i>	<i>0</i>
202-485-71090	Surface Maintenance	0	0	<b>200</b>	<b>200</b>	<i>200</i>	<i>200</i>
202-485-71220	Cleaning Drainage Structures	0	0	<b>4,500</b>	<b>4,500</b>	<i>4,500</i>	<i>4,500</i>
202-485-71260	Grass & Weed Control	167	2,991	<b>3,000</b>	<b>3,000</b>	<i>3,000</i>	<i>3,000</i>
202-485-71320	Sweeping & Flushing	3,266	6,130	<b>6,500</b>	<b>6,500</b>	<i>6,500</i>	<i>6,500</i>
202-485-71390	Other Routine Maintenance	285	0	<b>200</b>	<b>200</b>	<i>200</i>	<i>200</i>
202-485-71410	Winter Operations	522	0	<b>300</b>	<b>300</b>	<i>300</i>	<i>300</i>
202-485-71490	Other Winter Maintenance	0	622	<b>3,750</b>	<b>3,750</b>	<i>3,750</i>	<i>3,750</i>
202-485-71500	Payroll Taxes	1,076	102	<b>2,300</b>	<b>2,300</b>	<i>2,300</i>	<i>2,300</i>
202-485-71630	Trees & Shrubs	0	0	<b>500</b>	<b>500</b>	<i>500</i>	<i>500</i>
<b>Total Expenditures 485 - LS-ROUTINE MAINT</b>		<b>21,095</b>	<b>14,223</b>	<b>24,850</b>	<b>24,850</b>	<b>24,850</b>	<b>24,850</b>
202-908-99100	2019 CIP Bond (P)	5,000	5,000	<b>5,000</b>	<b>5,000</b>	<i>5,000</i>	<i>10,000</i>
202-908-99300	2019 CIP Bond (I)	2,818	2,715	<b>2,608</b>	<b>2,500</b>	<i>2,388</i>	<i>2,275</i>
202-923-99100	2023 CIP Bond (P)	0	0	<b>0</b>	<b>9,200</b>	<i>10,350</i>	<i>10,350</i>
202-923-99300	2023 CIP Bond (I)	0	0	<b>3,542</b>	<b>5,651</b>	<i>5,343</i>	<i>5,017</i>
<b>Total Expenditures - LS-BOND PAYMENTS</b>		<b>7,818</b>	<b>7,715</b>	<b>11,150</b>	<b>22,351</b>	<b>23,081</b>	<b>27,642</b>
<b>TOTAL APPROPRIATIONS - 202</b>		<b>499,582</b>	<b>1,140,596</b>	<b>1,958,776</b>	<b>1,758,897</b>	<b>1,716,508</b>	<b>1,974,669</b>
<b>NET OF REVENUES/APPROPRIATIONS-FUND 202</b>		<b>532,937</b>	<b>(475,583)</b>	<b>(286,226)</b>	<b>289,580</b>	<b>(275,902)</b>	<b>(72,605)</b>
<b>ENDING FUND BALANCE - 202</b>		<b>878,576</b>	<b>402,993</b>	<b>116,767</b>	<b>406,346</b>	<b>130,444</b>	<b>57,839</b>





**CITY OF ALLEGAN  
2024 PROPOSED BUDGET**

**New GL #**

**DESCRIPTION**

FY 2021 20-21	FY 2022 21-22	FY 2023 22-23	FY 2024 23-24	FY 2025 24-25	FY 2026 25-26
AUDITED BUDGET	AUDITED BUDGET	PROJECTED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET

**FUND 203 - LOCAL STREETS**

<b>BEGINNING FUND BALANCE - 203</b>	<b>621,289</b>	<b>528,414</b>	<b>558,420</b>	<b>146,754</b>	<b>147,486</b>	<b>48,168</b>
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**Revenue**

203-000-54600	Local Streets (Gas & Weight Tax)	167,196	186,292	173,356	200,000	202,000	204,020
203-000-54610	Metro Act	22,364	23,576	20,000	24,000	20,000	20,000
203-000-54620	LRP Michigan Roads Funds	3,146	3,200	3,146	3,200	3,200	3,200
203-000-58100	Highway Streets & Bridges	63,756	179,617	90,000	90,000	90,000	90,000
203-000-66500	Interest Income	300	300	300	300	300	300
203-000-68100	Grants/Loans	0	0	1,686,040	0	0	0
203-000-68400	Misc. Income	0	50	250	150	250	250
203-000-69600	Bond Proceeds	0	0	616,000	0	0	0
203-000-69900	General Fund Transfers	100,000	190,000	800,000	270,000	291,000	300,000
<b>Total Revenues 203 - LOCAL STREETS</b>		<b>356,762</b>	<b>583,034</b>	<b>3,389,092</b>	<b>587,650</b>	<b>606,750</b>	<b>617,770</b>

**Appropriations**

203-463-70200	Wages	66,764	70,366	87,000	90,000	92,250	94,556
203-463-70800	Overtime	2,094	4,467	4,500	6,000	6,000	6,000
203-463-71500	Payroll Taxes	7,268	6,177	7,000	7,500	7,516	7,693
203-463-71600	Health/Dental/Vision	45,405	29,017	50,500	59,000	62,245	65,668
203-463-71800	Retirement	11,125	10,299	12,200	13,600	13,940	14,289
203-463-72000	Workers Compensation	2,416	3,946	4,000	4,000	4,100	4,203
203-463-72100	Disability Insurance	1,157	1,120	1,000	1,200	1,230	1,261
203-463-78200	Material/Supplies	2,301	2,363	9,000	9,000	9,180	9,364
203-463-78500	Contractual - Pavement Marking	1,375	6,922	16,000	15,000	15,000	15,000
203-463-81800	Contractual Services	24,183	32,781	16,000	15,000	15,000	15,000
203-463-81850	Streets/Sidewalk Maint.	6,032	3,856	10,000	10,000	10,000	10,000
203-463-85000	Communications	163	205	500	500	510	520
203-463-94000	Administration	6,927	7,100	7,278	7,460	7,646	7,838
203-463-94300	MERP (aka MVP) Rental	29,400	55,000	56,650	59,483	62,457	65,580
203-463-95500	Insurance/Bonds	827	868	1,000	1,000	1,050	1,103
203-463-97500	Road Maintenance	170	2,357	31,837	20,000	20,000	20,000
203-463-97900	CAPITAL	88,451	158,265	3,297,785	0	100,000	0
<b>Total Expenditures 463 - LS-ADMIN</b>		<b>297,059</b>	<b>395,109</b>	<b>3,612,250</b>	<b>318,743</b>	<b>428,125</b>	<b>338,073</b>

203-478-70200	Wages	27,222	15,000	25,000	25,000	25,625	26,266
203-478-70800	Winter OT	1,004	5,725	6,000	10,000	10,000	10,000
203-478-71500	Payroll Taxes	71	691	2,400	2,500	2,725	2,774
203-478-78200	Material/Supplies	20,555	12,905	20,000	22,300	22,969	23,658
203-478-81800	Contractual Services	0	0	0	35,000	35,000	35,000
203-478-94300	MERP (aka MVP) Rental	18,900	35,000	36,050	37,853	39,746	41,733
<b>Total Expenditures 478 - LS-WINTER MAINT</b>		<b>67,751</b>	<b>69,321</b>	<b>89,450</b>	<b>132,653</b>	<b>136,065</b>	<b>139,431</b>

203-909-99100	2019 CIP Bond (P)	60,000	65,000	65,000	65,000	70,000	70,000
203-909-99300	2019 CIP Bond (I)	24,828	23,598	22,200	20,803	19,340	17,765
203-923-99100	2023 CIP Bond (P)	0	0	0	30,800	34,650	34,650
203-923-99300	2023 CIP Bond (I)	0	0	11,858	18,919	17,888	16,797
<b>Total Expenditures 463 - LS-ADMIN</b>		<b>84,828</b>	<b>88,598</b>	<b>99,058</b>	<b>135,522</b>	<b>141,878</b>	<b>139,212</b>

<b>TOTAL APPROPRIATIONS - 203</b>	<b>449,637</b>	<b>553,028</b>	<b>3,800,758</b>	<b>586,918</b>	<b>706,068</b>	<b>616,716</b>
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<b>NET OF REVENUES/APPROPRIATIONS-FUND 203</b>	<b>(92,875)</b>	<b>30,006</b>	<b>(411,666)</b>	<b>732</b>	<b>(99,318)</b>	<b>1,054</b>
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<b>ENDING FUND BALANCE - 203</b>	<b>528,414</b>	<b>558,420</b>	<b>146,754</b>	<b>147,486</b>	<b>48,168</b>	<b>49,222</b>
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**CITY OF ALLEGAN  
2024 PROPOSED BUDGET**

**New GL #**

**DESCRIPTION**

FY 2021 20-21	FY 2022 21-22	FY 2023 22-23	FY 2024 23-24	FY 2025 24-25	FY 2026 25-26
AUDITED BUDGET	AUDITED BUDGET	PROJECTED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET

**FUND 661 - MOTORVEHICLE & EQUIPMENT REPLACEMENT POOL (MERP)**

<b>BEGINNING FUND BALANCE - 661</b>	<b>151,284</b>	<b>285,140</b>	<b>426,714</b>	<b>287,267</b>	<b>207,955</b>	<b>285,640</b>
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**Revenue**

661-000-66700	MERP (aka MVP) Transfers	350,856	566,000	734,700	785,588	809,156	833,430
661-000-67300	Equipment Sold	17,516	8,905	121,461	0	0	0
661-000-68400	Misc. Income	2,184	29,877	500	500	500	500
661-000-69900	Transfers In - PD	0	0	0	0	0	0
<b>Total Revenues 661 - MVP/MERP</b>		<b>370,556</b>	<b>604,782</b>	<b>856,661</b>	<b>786,088</b>	<b>809,656</b>	<b>833,930</b>

**Appropriations**

661-000-70200	MVP-Wages	53,397	56,892	60,000	60,000	61,500	63,038
661-000-70710	Longevity	500	500	500	500	500	500
661-000-70800	Overtime	594	2,209	2,000	2,200	2,000	2,000
661-000-71500	Payroll Taxes	3,973	4,298	4,800	5,000	4,896	5,014
661-000-71600	Health/Dental/Vision	19,391	20,126	20,900	27,600	28,980	30,429
661-000-71800	Retirement	5,615	5,864	6,100	6,500	6,663	6,829
661-000-72000	Workers Compensation	1,150	813	1,200	1,000	1,025	1,051
661-000-72100	Disability Insurance	595	632	600	700	718	735
661-000-74000	Operating Supplies	13,613	13,046	15,000	15,000	15,000	15,001
661-000-75100	Gas/Oil	30,378	86,400	100,000	120,000	123,600	127,308
661-000-81800	Contractual Services	0	22,788	209,410	212,000	202,175	202,175
661-000-85000	Communication	325	325	500	500	515	530
661-000-93100	Maintenance-Building	817	251	1,500	1,500	1,500	1,501
661-000-93300	Maintenance-Equipment	35,259	37,133	35,000	40,000	41,200	42,436
661-000-93900	Maintenance-Vehicles	28,033	61,174	48,000	60,000	40,000	20,000
661-000-94000	Administration	9,000	9,000	9,000	9,000	9,000	9,000
661-000-95500	Insurance/Bonds	23,148	24,306	27,510	28,000	29,400	30,870
661-000-96200	Other Sundry	0	0	500	500	500	500
661-000-96800	Depreciation	80,139	74,916	0	0	0	0
661-000-97900	<b>CAPITAL</b>	<b>1,800</b>	<b>26,602</b>	<b>453,587</b>	<b>275,400</b>	<b>162,800</b>	<b>186,600</b>
<b>Total Expenditures 661 - MVP/MERP</b>		<b>307,725</b>	<b>447,274</b>	<b>996,107</b>	<b>865,400</b>	<b>731,971</b>	<b>745,517</b>

<b>NET OF REVENUES/APPROPRIATIONS-FUND 661</b>	<b>62,831</b>	<b>157,508</b>	<b>(139,446)</b>	<b>(79,312)</b>	<b>77,685</b>	<b>88,414</b>
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<b>CAPITAL ASSET ACQUISITIONS</b>	<b>(9,114)</b>	<b>(90,850)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL ASSET DEPRECIATION</b>	<b>80,139</b>	<b>74,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>ENDING FUND BALANCE - 661</b>	<b>285,140</b>	<b>426,714</b>	<b>287,267</b>	<b>207,955</b>	<b>285,640</b>	<b>374,053</b>
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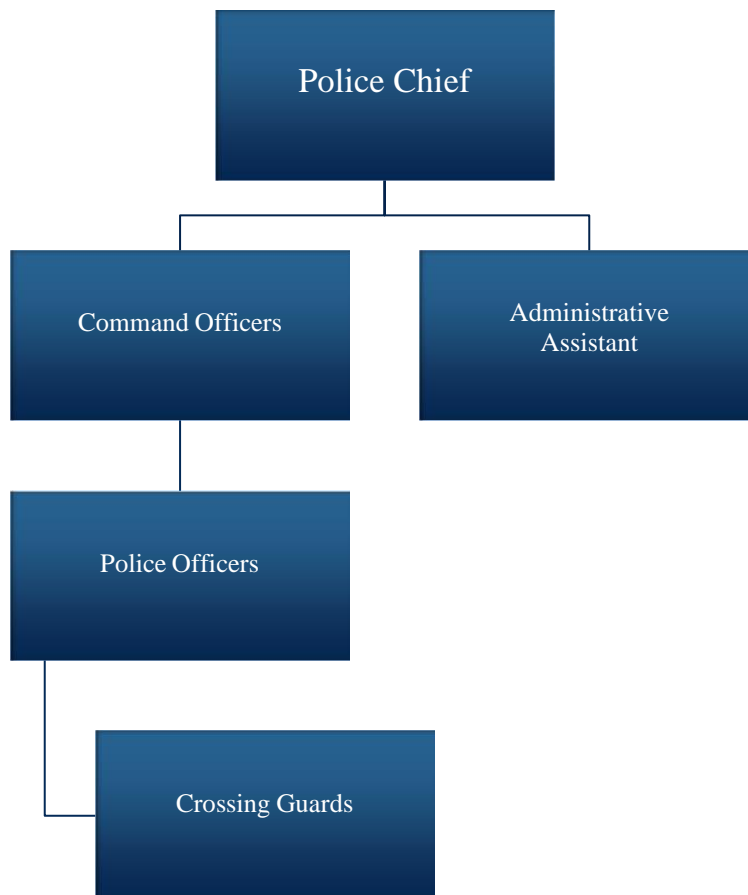
### STAFF ORGANIZATIONAL CHART

This department consists of the following functions:

- Police Services
- Liaison to the Allegan Fire District
- Liaison to the LIFE EMS Ambulance Services

Oversees the following departmental budgets:

- 101-301 – Police
- 101-336 – Public Safety (Fire District)
- 101-651 – Public Safety (Ambulance-Life EMS)



### MISSION STATEMENT

Identify and solve problems by empowering police employees and holding them accountable as they work in partnership with citizens, schools and community service providers through listening, cooperation, and communication.



## **FISCAL YEAR 2023 ACCOMPLISHMENT HIGHLIGHTS**

### **Police**

- ✓ SRO program is up and running. The school has applied for a grant through the state to reimburse all parties for some of the funding.
- ✓ 2 out of 4 F150's have arrived, they have decals, cover and rack in the bed, just waiting on interior components.
- ✓ We did not purchase any of the redaction software that was approved in this budget as it was more expensive. We will seek to have that funded in this next budget.
- ✓ We also have not replaced the front interview room video equipment that was approved for this budget, we are having conversations as to whether we can just use our bodycams and save the money.
- ✓ We were offered and accepted free jui jitsu training by a local school.
- ✓ We did a lot of work in the parking/ordinance enforcement area this year and will continue to in the upcoming budget cycle.
- ✓ 135 long grass notices were handed out.

### **Allegan Fire District**

- ✓ The City of Allegan contributed our share of funding to the Allegan Fire District.

### **LIFE EMS Ambulance Services**

- ✓ The City of Allegan contributed our share of funding to LIFE EMS Ambulance Services.



## **FISCAL YEAR 2024 ACTION PLAN**

### **Police**

- Outfitting cruisers with the latest technology.
- Installing redaction software package.
- Continue conversations about the need for a Crisis Intervention Team within the county.
- Set aside \$10,000 a year for the future replacement of both in car and portable radios.
- Inspect the Police Department roof to plan for its future removal.

### **Allegan Fire District**

- Continue to contribute our fair share of funding to the Allegan Fire District.

### **Life EMS**

- Continue to contribute our fair share of funding to LIFE EMS Ambulance Services.



**CITY OF ALLEGAN**  
**2024 PROPOSED BUDGET**  
**GENERAL FUND**

NEW GL#	DESCRIPTION	FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**301-POLICE EXPENDITURES**

101-301-70200	Salaries-Police Department	665,536	676,789	750,200	738,000	756,450	775,361
101-301-70700	Salaries-Crossing Guards	23,922	26,920	45,000	45,000	45,000	45,000
101-301-70710	Longevity	3,900	3,500	3,000	3,000	3,000	3,000
101-301-70800	Overtime	72,049	121,624	81,600	85,000	85,000	85,000
101-301-71500	Payroll Taxes	54,807	60,092	67,500	66,500	68,043	69,490
101-301-71600	Health/Dental/Vision	186,283	172,995	190,300	176,000	184,800	194,040
101-301-71800	Retirement Contribution	241,317	280,256	330,000	260,000	266,500	273,163
101-301-72000	Workers Compensation	5,528	9,384	12,000	10,000	10,250	10,506
101-301-72100	Disability Insurance	6,299	6,729	7,700	7,100	7,278	7,459
101-301-72700	Office Supplies	1,489	2,092	2,500	3,000	3,000	3,000
101-301-74000	Operating Supplies	17,979	16,712	16,000	17,000	17,340	17,687
101-301-81800	Contractual Services	6,175	6,669	10,000	10,000	10,000	10,000
101-301-82600	Legal Fees	29,768	21,226	25,000	27,000	27,000	27,000
101-301-84100	Code Enforcement	2,952	4,377	9,000	9,000	9,000	9,000
101-301-85000	Communication	11,767	13,209	13,260	14,000	14,280	14,566
101-301-92000	Utilities - Electric	8,709	9,061	10,000	10,000	10,300	10,609
101-301-92010	Utilities - Gas	3,736	4,747	3,000	3,000	3,090	3,183
101-301-92020	Utilities - Water/Sewer	4,111	5,238	6,550	5,000	5,150	5,305
101-301-92025	Utilities - Garbage	857	1,025	1,000	1,100	1,133	1,167
101-301-93100	Building Maintenance	2,095	870	21,300	5,000	5,000	5,000
101-301-93400	Office Equipment-Maintenance	0	0	1,000	1,000	1,000	1,000
101-301-94300	MERP (aka MVP) Rental	0	66,000	98,000	102,900	108,045	113,447
101-301-95500	Insurance/Bonds	12,401	13,444	14,000	14,500	15,225	15,986
101-301-95900	Training/Memberships	3,260	4,781	5,000	5,000	5,000	5,000
101-301-95910	A.C.T. Training	0	0	750	750	750	750
101-301-95920	Training-302 Funds	616	786	1,000	1,000	1,000	1,000
101-301-96200	Other Sundry	90	59	250	250	250	250
101-301-96210	Forfeitures-Disbursement	0	0	0	0	0	0
101-301-97900	<b>CAPITAL</b>	19,208	30,109	31,200	16,000	10,000	40,000
<b>Total Expenditures 301-POLICE</b>		<b>1,407,162</b>	<b>1,558,693</b>	<b>1,756,110</b>	<b>1,636,100</b>	<b>1,672,883</b>	<b>1,746,968</b>

**336-PUBLIC SAFETY DISTRICT EXPENDITURES**

101-336-81800	Contractual Services - Fire	196,382	211,700	226,606	235,906	242,983	250,273
101-336-93210	Siren Maintenance/Fees	1,984	1,370	2,500	2,500	2,500	2,500
101-336-97900	<b>CAPITAL</b>	0	0	0	0	0	0
<b>Total Expenditures 336-PUBLIC SAFETY</b>		<b>198,366</b>	<b>213,070</b>	<b>229,106</b>	<b>238,406</b>	<b>245,483</b>	<b>252,773</b>

**651-EMS EXPENDITURES**

101-651-81810	Ambulance Services	30,064	30,816	34,750	35,600	39,160	43,076
<b>Total Expenditures 651-EMS</b>		<b>30,064</b>	<b>30,816</b>	<b>34,750</b>	<b>35,600</b>	<b>39,160</b>	<b>43,076</b>



## STAFF ORGANIZATIONAL CHART

This department consists of the following functions:

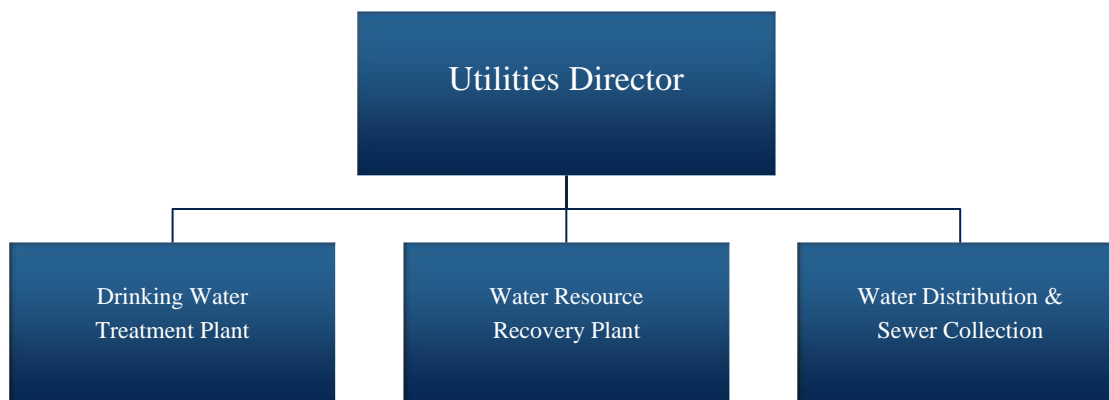
- Drinking Water Plant
- Water Distribution and Sewer Collection
- Water Resource Recovery Plant

Oversees the following departmental budgets:

- 590-558 – Administration
- 590-568 – WWTP – Sewer Utilities
- 590-571 – Sewer Collection
- 590-900 – Debt
- 591-558 – Administration
- 591-568 – WTP – Water Utilities
- 591-571 – Water Distribution
- 591-900 – Debt

## MISSION STATEMENT

Provide high quality, cost effective and environmentally sound drinking water, drinking water distribution, sewer collection and water resource recovery in accordance with applicable local, state, and federal requirements with high quality customer service.



**FISCAL YEAR 2023 ACCOMPLISHMENT HIGHLIGHTS****Drinking Water Plant**

- ✓ Won regional best tasting water – spring 2022.
- ✓ Repainted steel ground storage tank.
- ✓ Replaced two high pressure distribution pumps and two low pressure distribution pumps.
- ✓ Refinished MIOX room floors.
- ✓ Wellhead source water protection plan updated and EGLE approved.
- ✓ Water Reliability Study completed and submitted to EGLE.
- Replaced iron filter media – in process.

**Water Distribution and Sewer Collection**

- ✓ Purchased new equipment – Vactor truck, horizontal drill, mini excavator, service supply trailer.
- ✓ Meter replacement program completed.
- ✓ Hired Hydrocorp performed cross connection inspections.
- ✓ Received EGLE DWAM grant to identify unknown lead services.
- ✓ Abandoned water main on iron bridge.
- Downtown infrastructure replacement project – starting spring of 2023.

**Water Resource Recovery Facility**

- ✓ Paid loan debt off early.
- ✓ Installed polymer feed system on digester to dewater biosolids.
- ✓ Obtained DMR-QA lab certification.
- ✓ Replaced lab spectrophotometer.
- ✓ Replaced septage grinder.
- ✓ Implemented new leased passenger vehicle program.



**FISCAL YEAR 2024 ACTION PLAN****Drinking Water Plant**

- Inspect and bid out Western water tower painting.
- Wash Hooker water tower.
- Install gravel access road around plant.
- Fence perimeter cleanup.
- Abandon Well #4.
- Install new chemical pumps.
- Replace equipment PLC's.

**Water Distribution and Sewer Collection**

- Downtown infrastructure project.
- Lead water service replacements.
- New water system hydrant flushing map.
- Work with MDOT and C2AE on M-89/Hubbard St. project

**Water Resource Recovery Facility**

- Repair driveway.
- Replace EQ and basin #3 diverting valves.
- Fence perimeter cleanup.
- Repair sludge suction pipe.
- Rehab Eastern Ave. lift station per engineer recommendations.
- Replace aeration blower PLC's.
- Continue leased passenger vehicle program.

**Facility Maintenance**

- Implement asset management for all City assets.
- Hire an assistant.
- Complete listed maintenance projects for water utilities.

- ✓ - Completed goals
- - Goals that were not completed
- - Future Goals



**CITY OF ALLEGAN  
2024 PROPOSED BUDGET**

**New GL #**

**DESCRIPTION**

FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**FUND 590 - WATER RESOURCE RECOVERY FACILITY**

<b>BEGINNING FUND BALANCE - 590</b>	<b>2,033,763</b>	<b>2,013,294</b>	<b>1,825,653</b>	<b>43,954</b>	<b>96,931</b>	<b>379,933</b>
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**Revenue**

590-000-64300	Surveillance Fee	9,000	9,150	<b>10,800</b>	<b>10,800</b>	<i>10,800</i>	<i>10,800</i>
590-000-64310	Surcharges-Perrigo BOD	817,157	1,061,882	<b>1,000,000</b>	<b>1,186,024</b>	<i>1,191,954</i>	<i>1,197,914</i>
590-000-64400	Commodity Sales	796,350	884,007	<b>878,922</b>	<b>1,044,609</b>	<i>1,049,832</i>	<i>1,055,081</i>
590-000-64410	Ready To Serve	547,095	564,198	<b>547,932</b>	<b>583,900</b>	<i>586,820</i>	<i>589,754</i>
590-000-64420	Township-RTS	36,431	36,996	<b>36,953</b>	<b>38,050</b>	<i>38,240</i>	<i>38,431</i>
590-000-64430	Township-Flat Rate	32,673	33,761	<b>33,722</b>	<b>34,700</b>	<i>34,874</i>	<i>35,048</i>
590-000-64440	Township-Debt Service	14,140	14,143	<b>14,103</b>	<b>14,103</b>	<i>14,103</i>	<i>14,103</i>
590-000-64460	Township-Metered Usage	49,064	47,499	<b>33,119</b>	<b>50,000</b>	<i>50,250</i>	<i>50,501</i>
590-000-64470	Inspection Fees/IPP	9,440	6,661	<b>5,000</b>	<b>5,000</b>	<i>5,000</i>	<i>5,000</i>
590-000-64480	Septage Receiving Fees	542,257	540,043	<b>557,531</b>	<b>609,000</b>	<i>618,135</i>	<i>627,407</i>
590-000-64485	Liquid Industrial Waste Fees	401,704	360,720	<b>287,656</b>	<b>366,000</b>	<i>367,830</i>	<i>369,669</i>
590-000-64600	Penalties	14,538	37,259	<b>30,000</b>	<b>30,000</b>	<i>30,000</i>	<i>30,000</i>
590-000-64700	Revenues-New Extensions	10,550	9,585	<b>17,500</b>	<b>10,000</b>	<i>10,000</i>	<i>10,000</i>
590-000-66500	Interest Income	1,589	(94,007)	<b>5,000</b>	<b>5,000</b>	<i>5,000</i>	<i>5,000</i>
<b>590-000-68100</b>	<b>Grants/Loans</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>0</b>	<i>0</i>	<i>0</i>
590-000-68400	Misc. Income	0	340	<b>1,000</b>	<b>1,000</b>	<i>1,000</i>	<i>1,000</i>
<b>Totals Revenues 590 - WRRF</b>		<b>3,281,988</b>	<b>3,512,235</b>	<b>5,459,238</b>	<b>3,988,186</b>	<b>4,013,838</b>	<b>4,039,709</b>

**Appropriations**

**558-ADMINISTRATION**

590-558-94000	Charges For Services	306,936	314,609	<b>322,475</b>	<b>330,537</b>	<i>338,800</i>	<i>347,270</i>
590-558-96500	Township Agreement	9,243	18,166	<b>13,700</b>	<b>13,700</b>	<i>13,700</i>	<i>13,700</i>
<b>Total Expenditures 558-ADMINISTRATION</b>		<b>316,179</b>	<b>332,775</b>	<b>336,175</b>	<b>344,237</b>	<b>352,500</b>	<b>360,970</b>



**CITY OF ALLEGAN  
2024 PROPOSED BUDGET**

FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**New GL #      DESCRIPTION**

***WRRF cont.***

**568-PLANT**

590-568-70200	Salaries - WRRF	316,933	333,018	<b>354,000</b>	<b>367,000</b>	<i>376,175</i>	<i>385,579</i>
590-568-70710	Longevity	1,400	1,000	<b>1,000</b>	<b>1,000</b>	<i>1,000</i>	<i>1,000</i>
590-568-70800	Overtime	9,270	14,360	<b>17,500</b>	<b>17,500</b>	<i>17,500</i>	<i>17,500</i>
590-568-71500	Payroll Taxes	22,931	24,305	<b>28,600</b>	<b>30,000</b>	<i>30,193</i>	<i>30,912</i>
590-568-71600	Health/Dental/Vision	100,880	98,212	<b>104,100</b>	<b>98,000</b>	<i>102,900</i>	<i>108,045</i>
590-568-71800	Retirement	36,304	32,570	<b>39,700</b>	<b>43,000</b>	<i>44,075</i>	<i>45,177</i>
590-568-72000	Workers Compensation	2,128	2,996	<b>3,500</b>	<b>3,000</b>	<i>3,075</i>	<i>3,152</i>
590-568-72100	Disability Insurance	3,443	3,521	<b>4,000</b>	<b>3,700</b>	<i>3,793</i>	<i>3,887</i>
590-568-72700	Office Supplies	1,569	769	<b>1,200</b>	<b>1,200</b>	<i>1,200</i>	<i>1,200</i>
590-568-74000	Operating Supplies	11,227	11,104	<b>17,000</b>	<b>20,000</b>	<i>20,000</i>	<i>20,000</i>
590-568-74300	Chemicals	73,284	64,770	<b>50,000</b>	<b>65,000</b>	<i>65,000</i>	<i>65,000</i>
590-568-81800	Contractual Services	24,039	19,891	<b>35,000</b>	<b>35,500</b>	<i>36,000</i>	<i>36,500</i>
590-568-81810	Outside Lab Work	5,874	8,414	<b>8,000</b>	<b>6,500</b>	<i>6,630</i>	<i>6,763</i>
590-568-81815	IPP Work	1,937	1,221	<b>6,000</b>	<b>3,500</b>	<i>3,500</i>	<i>3,500</i>
590-568-82600	Legal Fees	1,479	1,030	<b>5,000</b>	<b>5,000</b>	<i>5,000</i>	<i>5,000</i>
590-568-85000	Communication	5,280	5,947	<b>6,500</b>	<b>6,750</b>	<i>6,885</i>	<i>7,023</i>
590-568-86500	Generator - Gas/Diesel	4,533	6,681	<b>7,500</b>	<b>8,000</b>	<i>8,160</i>	<i>8,323</i>
590-568-92000	Utilities-Electric	310,060	273,517	<b>375,000</b>	<b>390,000</b>	<i>397,800</i>	<i>405,756</i>
590-568-92010	Utilities-Gas	9,477	10,817	<b>9,500</b>	<b>10,000</b>	<i>10,200</i>	<i>10,404</i>
590-568-92020	Utilities-Water/Sewer	40,596	39,673	<b>42,000</b>	<b>43,000</b>	<i>43,860</i>	<i>44,737</i>
590-568-92025	Utilities-Garbage	3,297	4,107	<b>4,000</b>	<b>4,200</b>	<i>4,284</i>	<i>4,370</i>
590-568-93100	Buildings/Grounds/Equip Maint	65,492	59,530	<b>66,584</b>	<b>82,159</b>	<i>85,000</i>	<i>85,000</i>
590-568-93400	BioSolids Disposal	202,341	204,411	<b>285,800</b>	<b>345,000</b>	<i>362,250</i>	<i>380,363</i>
590-568-93410	State Fees	15,495	18,173	<b>18,500</b>	<b>18,500</b>	<i>18,500</i>	<i>18,500</i>
590-568-93420	Septage Receiving	3,956	2,929	<b>3,500</b>	<b>3,500</b>	<i>3,500</i>	<i>3,500</i>
590-568-94300	MERP (aka MVP) Rental	0	0	<b>35,000</b>	<b>36,750</b>	<i>38,588</i>	<i>40,517</i>
590-568-95500	Insurance/Bonds	33,069	34,722	<b>36,760</b>	<b>37,500</b>	<i>39,375</i>	<i>41,344</i>
590-568-95900	Training/Conf./Memberships	3,005	1,952	<b>5,000</b>	<b>5,000</b>	<i>5,000</i>	<i>5,000</i>
590-568-96200	Other Sundry	(8)	284	<b>500</b>	<b>500</b>	<i>500</i>	<i>500</i>
590-568-96210	Safety	8,911	7,701	<b>8,500</b>	<b>9,000</b>	<i>9,000</i>	<i>9,000</i>
590-568-96800	Depreciation/Amortization	595,996	612,280	<b>0</b>	<b>0</b>	<i>0</i>	<i>0</i>
590-568-96900	Amortization	5,110	5,110	<b>0</b>	<b>0</b>	<i>0</i>	<i>0</i>
<b>590-568-97900</b>	<b>CAPITAL - WRRF</b>	<b>4,585</b>	<b>3,343</b>	<b>304,000</b>	<b>100,000</b>	<i>0</i>	<i>0</i>
590-568-98600	Asset Repairs/Replacement	31,015	29,481	<b>35,100</b>	<b>175,000</b>	<i>178,500</i>	<i>182,070</i>
<b>Total Expenditures 568-PLANT</b>		<b>1,957,682</b>	<b>1,937,836</b>	<b>1,918,344</b>	<b>1,974,759</b>	<b>1,927,442</b>	<b>1,979,621</b>



**CITY OF ALLEGAN  
2024 PROPOSED BUDGET**

FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**New GL #      DESCRIPTION**

**WRRF cont.**

**571-WWRF - COLLECTION**

590-571-70200	WW Collection - Wages	79,145	82,280	94,000	96,500	98,913	101,385
590-571-70710	Longevity	250	250	0	0	0	0
590-571-70800	Overtime	3,772	4,765	6,000	6,500	6,500	6,500
590-571-71500	Payroll Taxes	6,031	7,317	7,700	7,850	8,064	8,253
590-571-71600	Health/Dental/Vision	20,293	23,058	41,600	25,000	26,250	27,563
590-571-71605	Insurance OPT Out	385	732	1,053	1,053	1,105	1,160
590-571-71800	Retirement	8,100	8,705	9,700	27,500	28,188	28,892
590-571-72000	Workers Compensation	1,323	1,837	2,200	2,000	2,050	2,101
590-571-72100	Disability Insurance	887	1,117	1,400	1,200	1,230	1,261
590-571-72700	Office Supplies	601	483	500	500	500	500
590-571-74000	Operating Supplies	2,267	4,952	5,000	5,000	5,000	5,000
590-571-81800	Contractual Services	2,933	3,256	2,500	3,000	3,000	3,000
590-571-85000	Communication	353	744	1,500	2,000	2,040	2,081
590-571-93100	Equipment Maintenance	6,377	2,203	5,000	5,000	5,050	5,101
590-571-93500	Collection Line Maintenance	13,955	8,285	20,000	20,000	20,000	20,000
590-571-94300	MERP (aka MVP) Rental	15,752	50,000	76,500	80,325	84,341	88,558
590-571-95900	Training/Conf./Memberships	957	1,063	10,980	5,000	5,000	5,000
590-571-96200	Other Sundry	59	0	500	500	500	500
590-571-96210	Safety	2,374	2,137	5,000	2,500	2,500	2,500
<b>590-571-97900</b>	<b>CAPITAL</b>	<b>15,277</b>	<b>7,066</b>	<b>2,998,696</b>	<b>221,700</b>	<b>0</b>	<b>0</b>
590-571-98600	Asset Repairs/Replacement	12,378	1,225	4,400	105,000	110,250	115,763
<b>Total Expenditures 571-WWRF-COLLECTION</b>		<b>196,173</b>	<b>211,473</b>	<b>3,294,229</b>	<b>618,128</b>	<b>410,480</b>	<b>425,118</b>

**571-WWRF - BONDS PAYABLE**

590-907-99100	2004 CIP Bond (P)	0	0	103,933	106,948	110,010	113,074
590-907-99300	2004 CIP (I)	28,013	27,328	24,983	21,681	18,335	14,930
590-908-99100	2008 SRF Bond (P)	0	0	490,000	500,000	510,000	525,000
590-908-99300	2008 SRF Bond (I)	127,225	115,600	106,625	94,375	81,875	69,125
590-909-99100	2010 Lift Station Bonds (P)	0	0	692,000	0	0	0
590-909-99300	2010 Lift Station Bonds (I)	21,355	20,930	12,115	0	0	0
590-910-99100	2012 SRF Bond (P)	0	0	75,000	75,000	75,000	80,000
590-910-99300	2012 SRF Bond (I)	25,922	24,072	22,875	21,000	19,125	17,250
590-911-99100	2013 SRF Bond (P)	0	0	55,000	55,000	55,000	55,000
590-911-99300	2013 SRF Bond (I)	15,770	14,620	13,820	12,720	11,620	10,520
590-912-99100	2019 CIP Bond (P)	0	0	45,000	45,000	50,000	50,000
590-912-99300	2019 CIP Bond (I)	33,833	32,519	31,422	29,986	28,551	26,956
590-923-99100	2023 CIP Bond (P)	0	0	0	0	45,000	45,000
590-923-99300	2023 CIP Bond (I)	0	0	19,166	36,126	35,647	34,690
590-920-99400	Paying Agent Fees/Transfers Out	15,150	12,650	250	250	250	250
<b>Total Expenditures 900s-BONDS</b>		<b>267,268</b>	<b>247,719</b>	<b>1,692,189</b>	<b>998,086</b>	<b>1,040,413</b>	<b>1,041,795</b>
<b>TOTAL APPROPRIATIONS - 590</b>		<b>2,737,301</b>	<b>2,729,803</b>	<b>7,240,937</b>	<b>3,935,209</b>	<b>3,730,835</b>	<b>3,807,504</b>

<b>NET OF REVENUES/APPROPRIATIONS-FUND 590</b>	<b>544,687</b>	<b>782,432</b>	<b>(1,781,699)</b>	<b>52,977</b>	<b>283,002</b>	<b>232,205</b>
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<b>CAPITAL ASSET ACQUISITIONS</b>	<b>(1,166,262)</b>	<b>(1,587,463)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL ASSET DEPRECIATION</b>	<b>601,106</b>	<b>617,390</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>ENDING FUND BALANCE - 590</b>	<b>2,013,294</b>	<b>1,825,653</b>	<b>43,954</b>	<b>96,931</b>	<b>379,933</b>	<b>612,138</b>
Restricted for Plant	572,805	598,943	43,954	38,954	192,454	311,009
Restricted for Collection	294,111	288,270	0	57,977	168,227	283,990
<b>UNRESTRICTED FUND BALANCE</b>	<b>1,146,377</b>	<b>938,440</b>	<b>0</b>	<b>(0)</b>	<b>19,252</b>	<b>17,139</b>



**CITY OF ALLEGAN  
2024 PROPOSED BUDGET**

**New GL #**

**DESCRIPTION**

FY 2021 20-21 AUDITED BUDGET	FY 2022 21-22 AUDITED BUDGET	FY 2023 22-23 PROJECTED BUDGET	FY 2024 23-24 PROPOSED BUDGET	FY 2025 24-25 PROPOSED BUDGET	FY 2026 25-26 PROPOSED BUDGET
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**FUND 591 - WATER TREATMENT (WTP)**

<b>BEGINNING FUND BALANCE - 591</b>	<b>934,783</b>	<b>1,267,674</b>	<b>933,661</b>	<b>471,412</b>	<b>54,947</b>	<b>48,051</b>
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**Revenue**

591-000-64400	Metered Water Sales	1,262,530	1,339,594	1,465,000	1,418,031	1,460,572	1,504,389
591-000-64410	Ready To Serve	509,044	532,301	504,510	540,000	556,200	572,886
591-000-64420	Fire Sprinklers	26,006	26,362	26,431	26,700	27,501	28,326
591-000-64600	Penalties	11,931	36,273	30,000	25,000	25,750	26,523
591-000-64700	Revenues-Extensions	6,068	19,782	26,000	15,000	5,000	5,000
591-000-66500	Interest Income	68	(300)	500	500	500	500
591-000-66700	Tower Rental	45,612	45,000	45,438	46,801	48,205	48,205
591-000-68100	Grants/Loans	0	7,875	3,454,414	1,083,468	1,500	1,500
591-000-68400	Misc. Income	737	2,049	9,500	18,000	18,000	18,000
591-000-68440	Lab Operations	9,054	17,668	15,000	16,000	16,000	16,000
591-000-69600	Bond Proceeds	0	0	1,890,000	0	0	0
<b>Totals Revenues 591-WTP</b>		<b>1,871,048</b>	<b>2,026,604</b>	<b>7,466,793</b>	<b>3,189,500</b>	<b>2,159,228</b>	<b>2,221,328</b>

**Appropriations**

591-558-94000	Charges For Services	172,652	176,968	246,393	258,713	185,816	190,000
<b>Total Expenditures 558-ADMINISTRATION</b>		<b>172,652</b>	<b>176,968</b>	<b>246,393</b>	<b>258,713</b>	<b>185,816</b>	<b>190,000</b>



**CITY OF ALLEGAN  
2024 PROPOSED BUDGET**

FY 2021 20-21	FY 2022 21-22	FY 2023 22-23	FY 2024 23-24	FY 2025 24-25	FY 2026 25-26
AUDITED BUDGET	AUDITED BUDGET	PROJECTED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET

**New GL #**

**DESCRIPTION**

**568-PLANT**

591-568-70200	WTP-Salaries	179,012	132,759	<b>135,000</b>	<b>135,000</b>	138,375	141,834
591-568-70800	Overtime	4,468	3,241	<b>5,000</b>	<b>6,900</b>	7,038	7,179
591-568-71500	Payroll Taxes	13,651	9,238	<b>10,800</b>	<b>11,000</b>	11,124	11,400
591-568-71600	Health/Dental/Vision	51,027	45,324	<b>47,000</b>	<b>42,000</b>	44,100	46,305
591-568-71800	Retirement	17,969	12,683	<b>13,800</b>	<b>14,700</b>	15,068	15,444
591-568-72000	Workers Compensation	2,128	2,918	<b>3,000</b>	<b>3,000</b>	3,075	3,152
591-568-72100	Disability Insurance	1,427	1,330	<b>1,200</b>	<b>1,500</b>	1,538	1,576
591-568-72700	Office Supplies	1,201	1,009	<b>1,200</b>	<b>1,500</b>	1,500	1,500
591-568-74000	Operating Supplies	14,574	26,224	<b>18,000</b>	<b>20,000</b>	20,000	20,000
591-568-74300	Chemicals	45,702	50,613	<b>55,000</b>	<b>55,000</b>	55,000	55,000
591-568-81800	Contractual Services	11,833	11,286	<b>11,000</b>	<b>20,000</b>	20,000	20,000
591-568-81810	Outside Lab Work	5,961	12,111	<b>17,000</b>	<b>18,000</b>	18,000	18,000
591-568-82600	Legal Fees	1,479	1,030	<b>2,500</b>	<b>2,500</b>	2,500	2,500
591-568-85000	Communication	5,823	4,715	<b>6,000</b>	<b>7,000</b>	7,140	7,283
591-568-86500	Generator-Gas/Diesel	1,750	2,360	<b>2,500</b>	<b>2,500</b>	2,500	2,500
591-568-92000	Utilities-Electric	152,951	142,443	<b>155,000</b>	<b>190,000</b>	193,800	197,676
591-568-92010	Utilities-Gas	2,450	5,499	<b>4,000</b>	<b>6,000</b>	6,120	6,242
591-568-92025	Utilities-Garbage	781	870	<b>1,000</b>	<b>1,000</b>	1,025	1,051
591-568-93100	Buildings/Grounds/Equip Maint	44,257	45,144	<b>46,066</b>	<b>47,218</b>	48,162	49,126
591-568-93410	State Fees	4,738	4,833	<b>5,000</b>	<b>5,000</b>	5,000	5,000
591-568-94300	MERP (aka MVP) Rental	0	0	<b>10,000</b>	<b>11,750</b>	12,338	12,954
591-568-95500	Insurance/Bonds	24,802	26,042	<b>28,935</b>	<b>30,000</b>	31,500	33,075
591-568-95900	Training/Conf./Memberships	1,460	2,208	<b>5,000</b>	<b>6,000</b>	5,000	5,000
591-568-96200	Other Sundry	0	550	<b>500</b>	<b>500</b>	500	500
591-568-96210	Safety	5,853	3,751	<b>4,500</b>	<b>6,500</b>	5,000	5,000
591-568-96800	Depreciation	522,227	537,351	<b>0</b>	<b>0</b>	0	0
591-568-96900	Amortization	7,950	7,950	<b>0</b>	<b>0</b>	0	0
591-568-97100	Wellhead Protection	0	15,750	<b>20,250</b>	<b>22,000</b>	10,000	10,200
<b>591-568-97900</b>	<b>CAPITAL</b>	<b>0</b>	<b>0</b>	<b>338,710</b>	<b>276,000</b>	<b>3,500</b>	<b>3,500</b>
591-568-98600	Asset Repairs/Replacement	30,820	13,125	<b>162,281</b>	<b>150,000</b>	<b>153,000</b>	<b>156,825</b>
<b>Total Expenditures 568-PLANT</b>		<b>1,158,111</b>	<b>1,122,357</b>	<b>1,110,242</b>	<b>1,092,568</b>	<b>821,902</b>	<b>839,823</b>



**CITY OF ALLEGAN  
2024 PROPOSED BUDGET**

FY 2021 20-21	FY 2022 21-22	FY 2023 22-23	FY 2024 23-24	FY 2025 24-25	FY 2026 25-26
AUDITED BUDGET	AUDITED BUDGET	PROJECTED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET

**New GL #**

**DESCRIPTION**

**571- DISTRIBUTION**

591-571-70200	Water Distribution-Wages	81,642	87,593	254,000	268,500	175,000	98,759
591-571-70710	Longevity	250	250	0	0	0	0
591-571-70800	Overtime	1,953	5,676	5,000	12,000	7,500	5,000
591-571-71500	Payroll Taxes	6,035	6,581	20,000	21,500	13,961	7,938
591-571-71600	Health/Dental/Vision	20,293	21,075	100,200	25,000	27,000	25,000
591-571-71605	Insurance OPT Out	385	951	1,053	1,053	1,053	1,053
591-571-71800	Retirement	9,313	8,916	26,600	27,500	15,000	15,000
591-571-72000	Workers Compensation	1,323	1,176	6,600	4,000	5,000	5,000
591-571-72100	Disability Insurance	855	1,102	3,500	2,500	2,000	2,000
591-571-72700	Office Supplies	351	947	500	500	500	500
591-571-74000	Operating Supplies	3,528	3,488	5,000	5,000	5,000	5,000
591-571-81800	Contractual Services	3,383	3,861	24,000	25,000	24,000	24,000
591-571-85000	Communication	549	901	2,100	2,500	2,575	2,652
591-571-93100	Equipment Maintenance	1,143	3,156	10,000	10,000	5,000	5,000
591-571-93500	Maintenance - Distribution	22,440	36,121	25,000	30,000	25,000	25,000
591-571-94300	MERP (aka MVP) Rental	15,752	50,000	103,200	121,260	127,323	133,689
591-571-95900	Training/Conf./Memberships	933	1,431	10,480	6,000	2,500	2,500
591-571-96200	Other Sundry	304	96	500	500	500	500
591-571-96210	Safety	2,205	2,077	5,000	6,500	5,000	5,000
<b>591-571-97900</b>	<b>CAPITAL</b>	<b>14,167</b>	<b>39,195</b>	<b>5,352,711</b>	<b>973,464</b>	<b>0</b>	<b>0</b>
591-571-98600	Asset Repairs/Replacement	17,854	57,276	44,400	20,000	20,500	21,013
<b>Total Expenditures 571 - DISTRIBUTION</b>		<b>207,038</b>	<b>331,869</b>	<b>5,999,844</b>	<b>1,562,777</b>	<b>464,412</b>	<b>384,603</b>

591-908-99100	2004 CIP Bond (P)	0	0	161,067	168,053	174,990	181,927
591-908-99300	2004 CIP Bond (I)	43,688	43,072	36,575	34,069	29,165	24,020
591-909-99100	2010 DWRF Loan (P)	0	0	195,000	195,000	200,000	205,000
591-909-99300	2010 DWRF Loan (I)	55,925	51,300	47,750	42,876	38,000	33,000
591-910-99100	2011 DWRF Water Main PhII (P)	0	0	25,000	25,000	25,000	25,000
591-910-99300	2011 DWRF Water Main PhII (I)	6,800	6,400	5,875	5,250	4,625	4,000
591-911-99100	2012 DWRF Bond (P)	0	0	4,000	4,000	4,000	4,000
591-911-99300	2012 DWRF Bond (I)	1,300	1,200	1,100	1,000	900	800
591-912-99100	2019 CIP Bond (P)	0	0	35,000	35,000	35,000	40,000
591-912-99300	2019 CIP Bond (I)	26,496	25,418	24,563	23,447	22,330	21,214
591-923-99100	2026 CIP Bond (P)	0	0	0	100,000	105,000	105,000
591-923-99300	2026 CIP Bond (I)	0	0	36,383	57,960	54,731	51,424
591-920-99400	Paying Agent Fees/Transfers Out	150	150	250	250	250	250
<b>Total Expenditures 900s-BONDS</b>		<b>134,359</b>	<b>127,540</b>	<b>572,563</b>	<b>691,905</b>	<b>693,991</b>	<b>695,635</b>

<b>TOTAL APPROPRIATIONS - 591</b>	<b>1,672,159</b>	<b>1,758,734</b>	<b>7,929,042</b>	<b>3,605,965</b>	<b>2,166,124</b>	<b>2,110,064</b>
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<b>NET OF REVENUES/APPROPRIATIONS-FUND 591</b>	<b>198,889</b>	<b>267,870</b>	<b>(462,249)</b>	<b>(416,465)</b>	<b>(6,896)</b>	<b>111,264</b>
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<b>CAPITAL ASSET ACQUISITIONS</b>	<b>(396,175)</b>	<b>(1,140,184)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL ASSET DEPRECIATION</b>	<b>530,177</b>	<b>538,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>ENDING FUND BALANCE - 591</b>	<b>1,267,674</b>	<b>933,661</b>	<b>471,412</b>	<b>54,947</b>	<b>48,051</b>	<b>159,315</b>
<b>Restricted for Plant</b>	<b>144,567</b>	<b>157,692</b>	<b>124,943</b>	<b>0</b>	<b>1,646</b>	<b>106,731</b>
<b>Restricted for Distribution</b>	<b>301,359</b>	<b>721,490</b>	<b>324,069</b>	<b>0</b>	<b>20,500</b>	<b>41,513</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>821,748</b>	<b>54,478</b>	<b>22,400</b>	<b>54,947</b>	<b>25,905</b>	<b>11,071</b>

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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)



FISCAL YEAR

2024



Section 5

Capital Improvement Plan

Outlines planned expenditures for the City's public investment, commonly referred to as capital projects. This section includes the City of Allegan's 10-Year Capital Improvement Plan.



## FINANCIAL SUMMARY

### CAPITAL PROJECTS

#### CAPITAL IMPROVEMENT PLAN

The City must annually update a ten-year projection plan of capital projects (including major renovations to infrastructure assets), to be used as a guideline for short-term and long-term capital budgeting.

Proposed projects will be reviewed and prioritized for accuracy of cost and consistency with the City's goals and objectives. Staff will be diligent in searching for possible outside funding sources that may provide financial assistance for its capital projects, while also reducing the need for issuance of new and additional debt.

Future operating and maintenance costs associated with new projects will be forecasted and included in the appropriate operating budget.



## CAPITAL IMPROVEMENT PROGRAM

## 10 Year CIP Plan

July 2024 - June 2033

2024	CMO	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2024	Finance	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2024	City Hall	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2024	PD	Redaction Software	\$ 6,000	\$ -	\$ -	\$ 6,000
2024	PD	Radios	\$ 10,000	\$ -	\$ -	\$ 10,000
2024	Airport	Design - 8Unit T-Hangar	\$ 55,000	\$ 52,250	\$ -	\$ 2,750
2024	Airport	Crackseal/Remark Pavements	\$ 30,000	\$ 28,500	\$ -	\$ 1,500
2024	Airport	Construct: Sitework for T-Hangar	\$ 165,072	\$ 156,818	\$ -	\$ 8,254
2024	Parks	Boardwalk Board Replacement on Riverfront	\$ 5,000	\$ -	\$ -	\$ 5,000
2024	Parks	Boardwalk Bridge Rehab- Riverfront	\$ 100,000	\$ -	\$ -	\$ 100,000
2024	Griswold	Tuck Pointing	\$ 75,000	\$ -	\$ -	\$ 75,000
2024	Regent	HVAC	\$ 100,000	\$ -	\$ -	\$ 100,000
2024	Streets	Road and Sidewalks Mtn	\$ 65,000	\$ -	\$ -	\$ 65,000
2024	Streets	Hubbard Street M89 Realign/Traffic Circle	\$ 1,011,095	\$ 524,266	\$ -	\$ 486,830
2024	Streets	Hubbard (Walnut to 400 ft W) Construction	\$ 527,800	\$ 250,000	\$ -	\$ 277,800
2024	Streets	M89 Water/Sewer	\$ 66,200	\$ -	\$ -	\$ 66,200
2024	Water	Western Tower Painting	\$ 190,000	\$ -	\$ -	\$ 190,000
2024	Water	Driveway Repairs	\$ 20,000	\$ -	\$ -	\$ 20,000
2024	Water	Chemical Pumps (6) Chloring/Flouride	\$ 48,000	\$ -	\$ -	\$ 48,000
2024	Water	Wash Hooker Tower	\$ 10,000	\$ -	\$ -	\$ 10,000
2024	Water	Decommission Griswold Well	\$ 8,000	\$ -	\$ -	\$ 8,000
2024	Sewer	Driveway Repairs	\$ 70,000	\$ -	\$ -	\$ 70,000
2024	Sewer	Replace Septage#2 Screen/Grinder	\$ 30,000	\$ -	\$ -	\$ 30,000
2024	W/S	AMP-Plant	\$ 325,000	\$ -	\$ -	\$ 325,000
2024	W/S	Dist/Coll Improvements	\$ 112,500	\$ -	\$ -	\$ 112,500
2024	W/S	AMP/NonPipeAsset Repairs-Dist/Coll	\$ 125,000	\$ -	\$ -	\$ 125,000
2024	W/S	Lead Service Replacement (Booker Funds, inc Eng)	\$ 734,164	\$ 1,072,468	\$ -	\$ (338,304)
2024	MVP	Non-Motorized	\$ 4,000	\$ -	\$ -	\$ 4,000
2024	MVP	Salt Truck	\$ 200,000	\$ -	\$ -	\$ 200,000
2024	MVP	Blower Unit for VenTrac	\$ 6,400	\$ -	\$ -	\$ 6,400
2024	MVP	Dump Truck Refurbished	\$ 65,000	\$ -	\$ -	\$ 65,000
Fiscal Year 2024 (FY2023/24)			\$ 4,179,231	\$ 2,084,302	\$ -	\$ 2,094,929



2025	CMO	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2025	Finance	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2025	City Hall	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2025	PD	Radios	\$ 10,000	\$ -	\$ -	\$ 10,000
2025	Airport	Construct - 8Unit T-Hangar	\$ 700,000	\$ 665,000	\$ -	\$ 35,000
2025	Airport	AWOS A/V (Non-Federal)	\$ 150,000	\$ 142,500	\$ -	\$ 7,500
2025	Airport	Design - Repl Hangar Doors Add Restroom	\$ 18,000	\$ 17,100	\$ -	\$ 900
2025	BG	DPW Parking Lot Repaving	\$ 150,000	\$ -	\$ -	\$ 150,000
2025	Parks	Boardwalk Board Replacement on Riverfront	\$ 5,000	\$ -	\$ -	\$ 5,000
2025	Streets	State St/Water St or Ely St Project (Eng Incl.)	\$ 500,000	\$ 385,000	\$ -	\$ 115,000
2025	Streets	Road and Sidewalks Mtn	\$ 65,000	\$ -	\$ -	\$ 65,000
2025	Streets	TEDF - Industrial Park Improvements (Inc Eng)	\$ 700,000	\$ 375,000	\$ -	\$ 325,000
2025	Streets	Cook Drain	\$ 100,000	\$ -	\$ -	\$ 100,000
2025	W/S	Plant Improvements	\$ 3,500	\$ -	\$ -	\$ 3,500
2025	W/S	AMP-Plant	\$ 331,500	\$ -	\$ -	\$ 331,500
2025	W/S	Dist/Coll Improvements	\$ -	\$ -	\$ -	\$ -
2025	W/S	AMP/NonPipeAsset Repairs-Dist/Coll	\$ 130,750	\$ -	\$ -	\$ 130,750
2025	MVP	Non-Motorized	\$ 42,800	\$ -	\$ -	\$ 42,800
2025	MVP	Dump Truck Refurbished (2)	\$ 120,000	\$ -	\$ -	\$ 120,000
Fiscal Year 2025 (FY2024/25)			\$ 3,041,550	\$ 1,584,600	\$ -	\$ 1,456,950

2026	CMO	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2026	Finance	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2026	City Hall	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2026	Airport	Construct: Repl Hangar Doors Add Restroom	\$ 227,000	\$ 215,650	\$ -	\$ 11,350
2026	PD	New Roof	\$ 20,000	\$ -	\$ -	\$ 20,000
2026	PD	New Carpeting/Tile	\$ 10,000	\$ -	\$ -	\$ 10,000
2026	PD	Radios	\$ 10,000	\$ -	\$ -	\$ 10,000
2026	Regent	Improvements	\$ 15,000	\$ -	\$ -	\$ 15,000
2026	Griswold	Improvements	\$ 20,000	\$ -	\$ -	\$ 20,000
2026	Parks	Boardwalk Board Replacement on Riverfront	\$ 5,000	\$ -	\$ -	\$ 5,000
2026	Parks	Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2026	Streets	Road and Sidewalks Mtn	\$ 65,000	\$ -	\$ -	\$ 65,000
2026	Streets	Bridges - 2nd Street (Including Engineering)	\$ 1,440,000	\$ 1,140,000	\$ -	\$ 300,000
2026	W/S	Plant Improvements	\$ 3,500	\$ -	\$ -	\$ 3,500
2026	W/S	AMP-Plant	\$ 338,895	\$ -	\$ -	\$ 338,895
2026	W/S	Dist/Coll Improvements	\$ -	\$ -	\$ -	\$ -
2026	W/S	AMP/NonPipeAsset Repairs-Dist/Coll	\$ 136,776	\$ -	\$ -	\$ 136,776
2026	MVP	Non-Motorized	\$ 121,600	\$ -	\$ -	\$ 121,600
2026	MVP	Dump Truck Refurbished	\$ 65,000	\$ -	\$ -	\$ 65,000
Fiscal Year 2026 (FY2025/26)			\$ 2,542,771	\$ 1,355,650	\$ -	\$ 1,187,121



2027	CMO	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2027	Finance	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2027	City Hall	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2027	City	General City Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2027	Airport	Design: Animal Control Fencing (PhI)	\$ 30,000	\$ 28,500	\$ -	\$ 1,500
2027	PD	HVAC	\$ 20,000	\$ -	\$ -	\$ 20,000
2027	PD	Radios	\$ 10,000	\$ -	\$ -	\$ 10,000
2027	Griswold	Improvements	\$ 20,000	\$ -	\$ -	\$ 20,000
2027	Regent	Improvements	\$ 15,000	\$ -	\$ -	\$ 15,000
2027	Streets	Bridges - Trestle	\$ 1,500,000	\$ 1,350,000	\$ -	\$ 150,000
2027	Parks	Boardwalk Board Replacement on Riverfront	\$ 5,000	\$ -	\$ -	\$ 5,000
2027	Parks	Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2027	Streets	Road and Sidewalks Mtn	\$ 65,000	\$ -	\$ -	\$ 65,000
2027	W/S	Plant Improvements	\$ 150,000	\$ -	\$ -	\$ 150,000
2027	W/S	AMP-Plant	\$ 341,338	\$ -	\$ -	\$ 341,338
2027	W/S	Dist/Coll Improvements	\$ -	\$ -	\$ -	\$ -
2027	W/S	AMP/NonPipeAsset Repairs-Dist/Coll	\$ 182,500	\$ -	\$ -	\$ 182,500
2027	MVP	Non-Motorized	\$ 56,500	\$ -	\$ -	\$ 56,500
2027	MVP	Equipment Improvements/Replacement	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>Fiscal Year 2027 (FY2026/27)</b>			<b>\$ 2,610,338</b>	<b>\$ 1,378,500</b>	<b>\$ -</b>	<b>\$ 1,231,838</b>

2028	CMO	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2028	Finance	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2028	City Hall	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2028	City	General City Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2028	PD	Radios	\$ 10,000	\$ -	\$ -	\$ 10,000
2028	Airport	Design: Animal Control Fencing (PhI)	\$ 399,000	\$ 379,050	\$ -	\$ 19,950
2028	Regent	Improvements	\$ 15,000	\$ -	\$ -	\$ 15,000
2028	Griswold	Improvements	\$ 20,000	\$ -	\$ -	\$ 20,000
2028	Parks	Sports Complex Trail Resurfacing	\$ 120,000	\$ -	\$ -	\$ 120,000
2028	Parks	Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2028	Parks	Boardwalk Board Replacement on Riverfront	\$ 5,000	\$ -	\$ -	\$ 5,000
2028	BG	Water St Parking Lot	\$ 100,000	\$ -	\$ -	\$ 100,000
2028	Streets	Road and Sidewalks Mtn	\$ 65,000	\$ -	\$ -	\$ 65,000
2028	W/S	Plant Improvements	\$ 190,000	\$ -	\$ -	\$ 190,000
2028	W/S	AMP-Plant	\$ 341,338	\$ -	\$ -	\$ 341,338
2028	W/S	Dist/Coll Improvements	\$ -	\$ -	\$ -	\$ -
2028	W/S	AMP/NonPipeAsset Repairs-Dist/Coll	\$ 182,500	\$ -	\$ -	\$ 182,500
2028	W/S	Lead Service Replacement	\$ 150,000	\$ -	\$ -	\$ 150,000
2028	MVP	Non-Motorized	\$ 204,300	\$ -	\$ -	\$ 204,300
2028	MVP	Equipment Improvements/Replacement	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>Fiscal Year 2028 (FY2027/28)</b>			<b>\$ 2,017,138</b>	<b>\$ 379,050</b>	<b>\$ -</b>	<b>\$ 1,638,088</b>



2029	CMO	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2029	Finance	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2029	City Hall	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2029	City	General City Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2029	PD	Radios	\$ 10,000	\$ -	\$ -	\$ 10,000
2029	Regent	Improvements	\$ 15,000	\$ -	\$ -	\$ 15,000
2029	Griswold	Improvements	\$ 20,000	\$ -	\$ -	\$ 20,000
2029	Parks	Boardwalk Board Replacement on Riverfront	\$ 10,000	\$ -	\$ -	\$ 10,000
2029	Parks	Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2029	Streets	Road and Sidewalks Mtn	\$ 65,000	\$ -	\$ -	\$ 65,000
2029	Streets	Road Improvements-TBD SmUrban Grant Project	\$ 481,250	\$ 385,000	\$ -	\$ 96,250
2029	W/S	Plant Improvements	\$ 175,000	\$ -	\$ -	\$ 175,000
2029	W/S	AMP-Plant	\$ 341,338	\$ -	\$ -	\$ 341,338
2029	W/S	Dist/Coll Improvements	\$ -	\$ -	\$ -	\$ -
2029	W/S	AMP/NonPipeAsset Repairs-Dist/Coll	\$ 182,500	\$ -	\$ -	\$ 182,500
2029	W/S	Lead Service Replacement	\$ 150,000	\$ -	\$ -	\$ 150,000
2029	MVP	Non-Motorized	\$ 279,900	\$ -	\$ -	\$ 279,900
2029	MVP	Equipment Improvements/Replacement	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>Fiscal Year 2029 (FY2028/29)</b>			<b>\$ 1,944,988</b>	<b>\$ 385,000</b>	<b>\$ -</b>	<b>\$ 1,559,988</b>
2030	CMO	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2030	Finance	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2030	City Hall	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2030	City	General City Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2030	PD	Radios	\$ 10,000	\$ -	\$ -	\$ 10,000
2030	Regent	Improvements	\$ 15,000	\$ -	\$ -	\$ 15,000
2030	Griswold	Improvements	\$ 20,000	\$ -	\$ -	\$ 20,000
2030	Parks	Boardwalk Board Replacement on Riverfront	\$ 10,000	\$ -	\$ -	\$ 10,000
2030	Parks	Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2030	Streets	Road and Sidewalks Mtn	\$ 65,000	\$ -	\$ -	\$ 65,000
2030	W/S	Plant Improvements	\$ 75,000	\$ -	\$ -	\$ 75,000
2030	W/S	AMP-Plant	\$ 341,338	\$ -	\$ -	\$ 341,338
2030	W/S	Dist/Coll Improvements	\$ -	\$ -	\$ -	\$ -
2030	W/S	AMP/NonPipeAsset Repairs-Dist/Coll	\$ 182,500	\$ -	\$ -	\$ 182,500
2030	W/S	Lead Service Replacement	\$ 150,000	\$ -	\$ -	\$ 150,000
2030	MVP	Non-Motorized	\$ 21,800	\$ -	\$ -	\$ 21,800
2030	MVP	Equipment Improvements/Replacement	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>Fiscal Year 2030 (FY2029/30)</b>			<b>\$ 1,105,638</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,105,638</b>



2031	CMO	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2031	Finance	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2031	City Hall	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2031	City	General City Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2031	PD	Radios	\$ 10,000	\$ -	\$ -	\$ 10,000
2031	Regent	Improvements	\$ 15,000	\$ -	\$ -	\$ 15,000
2031	Griswold	Improvements	\$ 20,000	\$ -	\$ -	\$ 20,000
2031	Parks	Boardwalk Board Replacement on Riverfront	\$ 10,000	\$ -	\$ -	\$ 10,000
2031	Parks	Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2031	Streets	Road and Sidewalks Mtn	\$ 65,000	\$ -	\$ -	\$ 65,000
2031	W/S	Plant Improvements	\$ -	\$ -	\$ -	\$ -
2031	W/S	AMP-Plant	\$ 341,338	\$ -	\$ -	\$ 341,338
2031	W/S	Dist/Coll Improvements	\$ -	\$ -	\$ -	\$ -
2031	W/S	AMP/NonPipeAsset Repairs-Dist/Coll	\$ 182,500	\$ -	\$ -	\$ 182,500
2031	W/S	Lead Service Replacement	\$ 150,000	\$ -	\$ -	\$ 150,000
2031	W/S	River Crossing Sanitary Sewer Replacement	\$ 220,000	\$ -	\$ 220,000	\$ -
2031	W/S	Davis Street Sanitary Sewer Replacement	\$ 263,000	\$ -	\$ 263,000	\$ -
2031	W/S	Knapp & Academy Water Main/Road Reconstruct	\$ 520,300	\$ -	\$ 520,300	\$ -
2031	W/S	Grand St Water Main/Road Reconstruction	\$ 200,400	\$ -	\$ 200,400	\$ -
2031	W/S	Lake Dr & Arnold Water Main/Road Replacement	\$ 442,200	\$ -	\$ 442,200	\$ -
2031	W/S	Brookside Water Main Loop	\$ 35,000	\$ -	\$ 35,000	\$ -
2031	W/S	North St Water Main/Road Replacement	\$ 295,000	\$ -	\$ 295,000	\$ -
2031	W/S	Rossman Park Project North	\$ 2,580,600	\$ -	\$ 2,580,600	\$ -
2031	W/S	Rossman Park Project South	\$ 2,364,476	\$ -	\$ 2,364,476	\$ -
2031	MVP	Non-Motorized	\$ 50,000	\$ -	\$ -	\$ 50,000
2031	MVP	Equipment Improvements/Replacement	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>Fiscal Year 2031 (FY2030/31)</b>			<b>\$ 7,979,814</b>	<b>\$ -</b>	<b>\$ 6,920,976</b>	<b>\$ 1,058,838</b>



2032	CMO	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2032	Finance	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2032	City Hall	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2032	City	General City Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2032	PD	Radios	\$ 10,000	\$ -	\$ -	\$ 10,000
2032	Regent	Improvements	\$ 15,000	\$ -	\$ -	\$ 15,000
2032	Griswold	Improvements	\$ 20,000	\$ -	\$ -	\$ 20,000
2032	Parks	Boardwalk Board Replacement on Riverfront	\$ 10,000	\$ -	\$ -	\$ 10,000
2032	Parks	Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2032	Streets	Road and Sidewalks Mtn	\$ 65,000	\$ -	\$ -	\$ 65,000
2032	W/S	Plant Improvements	\$ -	\$ -	\$ -	\$ -
2032	W/S	AMP-Plant	\$ 341,338	\$ -	\$ -	\$ 341,338
2032	W/S	Dist/Coll Improvements	\$ -	\$ -	\$ -	\$ -
2032	W/S	AMP/NonPipeAsset Repairs-Dist/Coll	\$ 182,500	\$ -	\$ -	\$ 182,500
2032	W/S	Lead Service Replacement	\$ 150,000	\$ -	\$ -	\$ 150,000
2032	MVP	Non-Motorized	\$ 50,000	\$ -	\$ -	\$ 50,000
2032	MVP	Equipment Improvements/Replacement	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>Fiscal Year 2032 (FY2031/32)</b>			<b>\$ 1,058,838</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,058,838</b>
2033	CMO	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2033	Finance	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2033	City Hall	Computers/Technology	\$ 5,000	\$ -	\$ -	\$ 5,000
2033	City	General City Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2033	Regent	Improvements	\$ 15,000	\$ -	\$ -	\$ 15,000
2033	Griswold	Improvements	\$ 20,000	\$ -	\$ -	\$ 20,000
2033	Parks	Boardwalk Board Replacement on Riverfront	\$ 10,000	\$ -	\$ -	\$ 10,000
2033	Parks	Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
2033	Streets	Road and Sidewalks Mtn	\$ 65,000	\$ -	\$ -	\$ 65,000
2033	W/S	Plant Improvements	\$ -	\$ -	\$ -	\$ -
2033	W/S	AMP-Plant	\$ 341,338	\$ -	\$ -	\$ 341,338
2033	W/S	Dist/Coll Improvements	\$ -	\$ -	\$ -	\$ -
2033	W/S	AMP/NonPipeAsset Repairs-Dist/Coll	\$ 182,500	\$ -	\$ -	\$ 182,500
2033	W/S	Lead Service Replacement	\$ 150,000	\$ -	\$ -	\$ 150,000
2033	MVP	Non-Motorized	\$ 50,000	\$ -	\$ -	\$ 50,000
2033	MVP	Equipment Improvements/Replacement	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>Fiscal Year 2033 (FY2032/33)</b>			<b>\$ 1,048,838</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,048,838</b>
<b>Total 10 Year CIP</b>			<b>\$ 27,529,144</b>	<b>\$ 7,167,102</b>	<b>\$ 6,920,976</b>	<b>\$ 13,441,066</b>



FISCAL YEAR

2024



Section 6

Financial Summaries

Summary of revenues and expenditures with historical information. This section is intended to provide details on financial policies and practices.

Financial Summary A - Budgetary & Accounting Policies & Procedures

Financial Summary B - Cash and Investments & Revenue

Financial Summary C - Personnel & Payroll Supplemental Information

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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

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FISCAL YEAR

2024



Section 6

Financial Summary A

Budgetary & Accounting Policies & Procedures



## FINANCIAL SUMMARY

### BUDGETARY AND ACCOUNTING POLICIES & PROCEDURES

#### INTRODUCTION

The City was founded as a Village in 1838 and incorporated as a home rule city in 1907. The City has a council-manager form of government which consists of a seven-member City Council as the legislative and governing body of the City. Members of the City Council are elected at-large on a nonpartisan basis to serve four-year terms of office. The Council elects from its members a Mayor and a Mayor Pro-Tem who performs the duties of the Mayor in their absence. The City Manager is the chief administrative officer of the City and is appointed by the City Council to serve at its pleasure. All other administrative officers of the City are appointed by the City Manager and approved by the Council. The regular meetings of City Council occur on the second and fourth Monday of each month.

The City, with a 2020 Census population of 5,222, encompasses an area of approximately 5.5 square miles. The City, also the County seat, is located approximately 40 miles southwest of Grand Rapids and 22 miles northwest of Kalamazoo. The City's tax base is mixed with industrial, residential, and commercial valuations.

#### Population History:

U.S. Census		
Year	Population	% Chg
1970	4,516	-
1980	4,576	1.33%
1990	4,577	0.02%
2000	4,838	5.70%
2010	4,998	3.31%
2020	5,222	4.48%

#### BUDGETARY & ACCOUNTING POLICIES & PROCEDURES

The budgetary and accounting policies contained in the budget conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate budgetary and accounting entity. The City's various funds are further grouped into general fund types and proprietary fund types. The budget is prepared on the GAAP basis, with all governmental funds determined by using the modified accrual basis of accounting and proprietary funds established by using the accrual basis of accounting.

#### REPORTING ENTITY

As required by generally accepted accounting principles, financial statements present the City (the primary government) located in Allegan County, and its component units described below, for which the City is financially accountable. Active discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally



separate from the primary government. Separate financial statements for the component units have not been issued, as management believes that these financial statements, including disclosures, contain complete information so as to constitute a fair presentation of the component units.

## **DISCRETELY PRESENTED COMPONENT UNITS**

### **Component Unit Funds**

A legally separate entity that the City of Allegan is financially accountable for; or the nature and significance of the relationship between the primary government and the legally separate entity is such to exclude the entity from the financial reporting entity would render the financial statements misleading or incomplete.

#### **Allegan Downtown Development Authority**

The Downtown Development Authority (the Authority) was established in 1991, pursuant to Public Act 197 of 1975, as amended, to correct and prevent deterioration and promote economic growth within the downtown district. The Authority is fiscally dependent on the City because the City Council appoints the Authority's governing body and approves its budget. The City is also obligated to provide some of its tax revenues to the Authority, through tax increment financing, which represents a financial burden on the City. Fiscal dependence and the financial burden relationship make the City financially accountable for the Authority and require the City to report it in the City's financial statements.

#### **Positively Allegan**

Positively Allegan is a legally separate, tax-exempt organization that was created to strengthen the downtown area of the City of Allegan by organizing, operating, and promoting community events. The majority of resources that Positively Allegan holds are restricted to the activity of the City by those contributing to the organization. Because these restricted resources can only be used by, or for the benefit of the City, Positively Allegan is considered a component unit of the City and discretely presented in the City's financial statements. Positively Allegan has a December 31 year-end.

## **ACCOUNTING BASIS OF THE BUDGET**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, the City generally considers revenues to be available if they are expected to be collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as required under accrual accounting. However, debt service



expenditures, expenditures relating to compensated absences, as well as claims and judgments, are recorded only when payment is due.

State grants, licenses and permits, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major **governmental funds**:

**The General Fund** is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund. Revenues are primarily derived from property taxes and state shared revenue.

**The Major Street Fund**, a special revenue fund, accounts for state gas and weight tax revenues that are restricted for expenditures related to maintaining and improving the City's major streets.

**The Local Street Fund**, a special revenue fund, accounts for state gas and weight tax revenues that are restricted for expenditures related to maintaining and improving the City's local streets.

**The Capital Asset Improvement Sinking Fund**, a capital projects fund, accounts for financial resources to be used to purchase capital additions, improvements, or betterments. Revenues are derived from the investment earnings of a trust fund established in 1967 when the City sold its electric utility facilities.

**The Capital Reserve Sinking Fund**, a capital projects fund, accounts for certain investment income of the Capital Asset Improvement Sinking Fund (see below), which may be used to purchase capital additions, improvements, or betterments, as approved by a three fifths (3/5) majority vote of qualified voters of the City.

Proprietary funds use the full accrual basis of accounting under which revenues are recognized when earned and expenses are recognized and recorded as a liability when incurred.

The City reports the following major **proprietary funds**:

**The Sewer Fund** accounts for activities of the City's sewage collection systems and treatment plant.

**The Water Fund** accounts for activities of the City's water distribution system and treatment plant.

Additionally, the City reports the following fund types:



An **Internal Service Fund** is used to account for equipment services provided to other departments of the City on a cost-reimbursement basis.

**Fiduciary Fund** types are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. These funds share characteristics with both the governmental and proprietary funds and therefore use the measurement focus and basis of accounting most appropriate.

## **ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION**

### **CASH AND INVESTMENTS**

Cash is considered to be cash on hand, demand deposits, time deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value, with changes in value recognized in the operating statement of each fund. Realized and unrealized gains and losses are included in investment income. Pooled investment income is allocated proportionately to all funds.

### **RECEIVABLES**

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as “due to/from other funds.” Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances.” No allowance for uncollectible accounts has been recorded, as the City considers all receivables to be fully collectible.

### **PREPAIDS**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in the fund basis and government-wide financial statements.

### **RESTRICTED ASSETS**

Certain bond proceeds and resources set aside for their repayment are classified as restricted assets because they are maintained in separate bank accounts, and their use is limited by applicable bond covenants.



## CAPITAL ASSETS

Capital assets, which include property, equipment, and infrastructure assets (e.g., streets and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets, other than infrastructure assets, are defined by the City as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value as of the date received. Governments can elect to account for infrastructure assets either retroactively to June 15, 1980, or prospectively. The City has elected to account for infrastructure assets prospectively, beginning July 1, 2003.

Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	20 - 40 years
Equipment	3 - 20 years
Vehicles	4 - 20 years
Sewer and water systems	50 years
Streets	20 - 30 years

## DEFERRED OUTFLOWS OF RESOURCES

The statement of net position and the proprietary funds statement of net position include a separate section for deferred outflows of resources. This separate financial statement element reflects a decrease in net position that applies to a future period. The related expense will not be recognized until the future event occurs. The City has two items that are included in this category: a deferred amount arising from the refunding of bonds in a previous year and deferred amounts relating to the defined benefit pension plan. The deferred refunding amount is being amortized over the remaining life of the refunding bonds as part of interest expense. Deferred outflow of resources does not affect the governmental fund financial statements.

## COMPENSATED ABSENCES

It is the City's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. A liability for unpaid accumulated vacation and sick leave has been recorded for the portion due to employees upon separation from service with the City. Vested compensated absences are accrued when earned in the government-wide and proprietary funds financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year-end.



**PENSION**

For purposes of measuring the net pension liability, deferred outflow of resources and deferred inflow of resources related to pensions and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**DEFERRED INFLOWS OF RESOURCES**

The statement of net position and the governmental fund balance sheet include a separate section for deferred inflow of resources. This separate financial statement element reflects an increase in equity that applies to a future period. The related revenues will not be recognized until a future event occurs. The City has two items that are included in this category: deferred grant revenue and deferred amounts relating to the defined benefit pension plan. The deferred grant revenue, in the governmental funds, relates to grant revenue that was unavailable at year end that will be recognized when received in the subsequent year.

**NET POSITION**

Net position represents the difference between assets and deferred outflow of resources, and liabilities and deferred inflow of resources. The City reports three categories of net position, as follows: (1) *Net investment in capital assets* consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets, and increases by balances of deferred outflows of resources related to those assets; (2) *Restricted net position* is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by external organizations, such as federal or state laws or buyers of the City's debt. Restricted net position is reduced by liabilities related to the restricted assets; (3) *Unrestricted net position* consists of all other net position that does not meet the definition of the above components and is available for general use by the City.

**NET POSITION FLOW ASSUMPTION**

Sometimes, the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

**FUND EQUITY**

Governmental funds report restricted fund balance when externally imposed constraints are placed on the use of these resources by grantors, contributors, or laws and regulations of other governments. The City Council has delegated the authority to assign fund balance to the City Manager. Unassigned fund balance is the residual classification for the General Fund. When the City incurs an expenditure for purposes for which various fund balance classifications can be used, it is the City's policy to use restricted fund balance first, followed by assigned fund balance, and, finally, unassigned fund balance.

**PROPERTY TAX REVENUE RECOGNITION**

Property taxes are levied as of July 1 on property values assessed as of December 31 of the prior year. The billings are due on or before August 10, at which time the bill becomes delinquent; and penalties and interest may be assessed by the City. Property tax revenue is recognized in the year for which taxes have been levied and become available. The City levy date is July 1, and, accordingly, the total levy is recognized as revenue in the current year.

**USE OF ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Accordingly, actual results could differ from those estimates.



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## FINANCIAL REPORTING POLICIES

### ACCOUNTING AND REPORTING METHODS

The City's accounting and financial reporting systems will be maintained in accordance with all state and federal laws, Generally Accepted Accounting Principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

### ADJUSTMENTS TO THE BUDGET

During a fiscal year, circumstances may result in changes to department spending priorities. At the beginning of each year, appropriations are made at the fund and department level, as adopted by City Council in May. Budget amendments are made throughout the fiscal year based on specific council action; individual amendments are approved at virtually every meeting. Quarterly amendment reports are provided to summarize the amendments made and approved at various meetings. Council grants the City Manager and Finance Director permission to approve year-end amendments through June 30 for all funds to ensure that expenditures do not exceed appropriations at the legal level of budgetary control. A year-end budget amendment report is presented to council after the annual audit for acceptance.

### DISTINGUISHED BUDGET AWARDS PROGRAM

The City's Fiscal Year 2024 Budget will be submitted to the GFOA Distinguished Budget Presentation Program. This will be the third submission for the City of Allegan.

### INTERNAL CONTROLS

Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.

### FISCAL MONITORING

Financial reports present actual expenditures to the budget on a monthly and cumulative basis. Major revenue sources are monitored quarterly, noting the status of each revenue source as compared to the budget.

Monthly reports are presented to the City Manager and City Council indicating the status of actual revenue and expenditures as compared to the budget on a monthly and cumulative basis. Notice will be given if action is necessary to maintain the City's financial position.



## THE BUDGET PROCESS

### THE BUDGET DEVELOPMENT PROCESS

The budget represents a complete financial plan for the City for the upcoming fiscal year. This financial plan is created with the goal of a balanced budget – a budget where expenditures do not exceed expected revenue. The budget is prepared based on conservative yet realistic projections of the revenue and expenditures by using historical data and projections directly from the source of the revenue or expenditure – such as the State of Michigan regarding State Revenue Sharing estimates or by contractual agreements with the labor unions and contractors.

The City of Allegan’s fiscal year covers the period of July 1 through June 30. The budgeting process begins in the month of January when City Council meets with citizens in an informal setting, allowing Citizens the opportunity to provide feedback and input at this meeting.

For capital improvement projects, a perpetual ten-year development plan is updated periodically during the months of July through December by Department Directors, City Manager, Boards & Committees, and City Council. The plan includes streets, utilities, and municipal capital projects. Requests for projects to begin in FY-2024 are submitted in late January, to be incorporated into the plan.

An estimate of all income and proposed expenditures are detailed. In addition, the budget document presents forecasted revenue and expenditures for an additional three years to help improve the decision-making process. This helps prepare for the future by recognizing any foreseeable challenges and opportunities ahead.

The budget process begins in January when the City Manager and the Finance Director request from each department a summary of their needs for the upcoming fiscal year. A listing of the department’s needs and general wish list is requested to be submitted by mid-February. The Finance Director then compiles this information into the upcoming budget spreadsheets and reviews with the City Manager.

In March, the City Manager and Finance Director meet with the department heads to review where the City currently stands, the immediate outlook for the fiscal year-end, and the budget items for the upcoming year and beyond. The items are prioritized by need and instruction is given to the Finance Director to proceed with any necessary adjustments to the budget.

While the Department Heads prepare budget requests, the Finance Office staff estimates General Fund unallocated revenue and calculates wage and fringe benefit costs for all employees. Once the Finance Office receives the budget requests, staff reviews the data, makes corrections as necessary and prints the financial reports for the City Manager, Finance Director and Department Head to discuss.

The Department Heads will then meet with the City Manager and Finance Director multiple times in late March and early April to review the proposed budget document. Additional meetings may be required depending on any adjustments needed for a balanced budget.



The City Manager may make adjustments to department requests before the Finance Office staff prepares the City Manager's Recommended Budget, which will be presented to City Council at a council meeting in April.

Once the City Manager is satisfied with the proposed budget document, it will be recommended for a public hearing in May where all interested citizens are provided with an open forum where their comments and concerns may be heard by the City Council. Immediately following the public hearing, the City Council will adopt the budget.

The operating millage rate is established based on the budget adoption and is also adopted by the City Council following the public hearing.

Since the budget is a plan and plans may change for various reasons, budget amendments are typically made quarterly. These amendments are made when expenditures are expected to exceed the approved budget or when revenue are expected to be lower than anticipated. These amendments are approved by the City Council upon recommendation from the City Manager and Finance Director.

### **BUDGET PRESENTATION**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the City's general and special revenue funds. The budget document presents information by fund, function, department, and line-item. The legal level of budgetary control adopted by the governing body is the activity level.

### **BALANCED BUDGET**

The financial plan is created with the goal of a balanced budget each fiscal year. The City considers the budget balanced when total revenue is equal to or exceeds total expenditures. For FY2024 the City's General Fund budget is operationally balanced, with the use of fund balance for capital improvement projects.

### **MULTI-YEAR FINANCIAL PROJECTIONS**

To support the City's budgetary planning and decision-making process, its financial situation and key factors that impact recurring revenue and expenditures will be analyzed. The annual budget will include a 3-year General Fund projection, with major assumptions identified.

### **BUDGET PROCESS BASED ON AN ANNUAL CYCLE**

As required by the City Charter, an annual budget will be adopted by council in the month of May. Budgeting on an annual basis provides time to review revenue sources, develop solutions to identified problems and discuss priorities. An annual budget process also allows management to effectively plan and implement changes.

### **FUND BALANCE**

**General Fund** - A minimum fund balance of \$1,000,000 or around 20.0% of the General Fund adopted budget expenditures should be maintained in the General Fund. The minimum balance represents about two months of expenditures. Projected fund balance at the end of Fiscal Year 2023 is 50.0% and Fiscal Year 2024 is 40.0%.



represents about two months of expenditures. Projected fund balance at the end of Fiscal Year 2023 is 50.0% and Fiscal Year 2024 is 40.0%.

**All Other Funds** – Each fund of the City represents a stand-alone financial operation and has its own operating characteristics, financial capabilities, and constraints. The level of reserves needed for each fund is based on its financial and operating characteristics.

**Reserves** - As part of the budgeting process, the City Council has made the decision to maintain designated cash reserve balances in certain Internal Service Funds for the future purchases of capital outlay.



## **CITY OF ALLEGAN CITY CHARTER CHAPTER IX GENERAL FINANCE**

### **FISCAL YEAR**

Section 9.1 The fiscal year of the city shall begin on the first day of July and end on the last day of June.

### **BUDGET PROCEDURE**

Section 9.2 Each officer, department and board of the city, shall submit to the city manager an itemized estimate of its expected income, if any, and expenditures for the next fiscal year, for the department or activities under its control. The city manager shall compile and review such budget requests and shall then prepare budget recommendations and submit them to the city council at its second regular meeting in April of each year.

### **BUDGET DOCUMENT**

Section 9.3 The budget document shall present a complete financial plan for the ensuing fiscal year and shall include those items required by state law. Also, to be included shall be such other supporting schedules as the council may deem necessary or the council may require.

### **BUDGET HEARING**

Section 9.4 Before its final adoption, a public hearing on the budget proposal shall be held as provided by law. Notice of the time and place of holding such hearing shall be published by the clerk in a newspaper having general circulation in the city at least one (1) week in advance thereof. A copy of the proposed budget shall be on file and available to the public during office hours at the office of the clerk for a period of not less than one (1) week prior to such public hearing.

### **ADOPTION OF THE BUDGET**

Section 9.5 The council shall, not later than the last day in May, adopt by resolution a budget for the ensuing fiscal year and make appropriations, therefore. After consideration of probable other revenues, the council shall determine and declare the amount of money necessary to be raised by property taxation, which amount shall not be greater than otherwise limited in this charter or by general law.

### **BUDGET CONTROL**

#### **Section 9.6**

(a) Except for purposes which are to be financed by the issuance of bonds or by special assessment or for other purposes not chargeable to a budget appropriation, no money shall be drawn from the treasury of the city except in accordance with an appropriation thereof for such specific purposes, nor shall any obligation for the expenditure of money be incurred without an appropriation covering all payments which will be due under such obligation in the current fiscal year. The council, by resolution, may transfer any unencumbered appropriation balance, or any portion thereof, from one account, department, fund or agency to another.

(b) The council may make additional appropriations during the fiscal year for unanticipated expenditures required by the city, but such additional appropriations shall not exceed the amount



by which actual and anticipated revenues of the year are exceeding the revenues as estimated in the budget, unless the appropriations are necessary to relieve an emergency endangering the public health, peace or safety.

(c) Except in those cases where there is no other logical account to which expenditures can be charged, expenditures shall not be charged directly to the contingency fund (or other similar fund). Instead, the necessary part of the appropriation from the contingency fund (or other similar fund) shall be transferred to the logical account, and the expenditure charged to such account.

(d) At the beginning of each quarterly period during the fiscal year, and more often if required by the council, the city manager shall submit to the council data showing the relation between the estimated and actual revenues and expenditures to date; and if it shall appear that the revenues are less than anticipated, the council may reduce appropriations except amounts required for debt and interest charges, to such a degree as may be necessary to keep expenditures within the revenues.

(e) The balance in any budget appropriation which has not been encumbered at the end of the fiscal year shall, subject to restrictions imposed or permitted by law, revert to the general fund.

### **INDEPENDENT AUDIT**

Section 9.7 An independent audit shall be made of all accounts of the city government annually and more frequently if deemed necessary by the council. Such audit shall be made by qualified accountants experienced in municipal accounting. The results of such audit shall be made public in such manner as the council may determine. An annual report of the city business shall be made available to the public such form as will disclose pertinent facts concerning the activities and finance of the city government. The council shall provide the funds to defray the cost of the annual audit and the report herein required in each annual budget of the city.



FISCAL YEAR

2024



Section 6

Financial Summary B

Cash & Investments

Revenue

State Revenue Sharing

Act 51 Street Revenue

LCSA – Local Community Stabilization Act

Tax Revenue

## **FINANCIAL SUMMARY**

### **CASH & INVESTMENTS**

#### **CASH**

Cash is considered to be cash on hand, demand deposits, time deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

#### **DEPOSITS**

Michigan Compiled Laws, Section 129.91 (Public Act 20 of 1943, as amended) and the City's investment policy authorize the City to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations that have an office in Michigan. The City's deposits are in accordance with statutory authority.

#### **INVESTMENTS**

Investments are made in conformance with the City's investment policy and PA20, with the primary objectives of preservation of capital, maintenance of sufficient liquidity and maximization of return on the portfolio. Investments are reported at fair value, with changes in value recognized in the operating statement of each fund. Realized and unrealized gains and losses are included in investment income. Pooled investment income is allocated proportionately to all funds.

State statutes and the City's investment policy authorize the City to invest in a) obligations of the U.S. Treasury, agencies, and instrumentalities; b) commercial paper rated within the two highest rate classifications, which mature not more than 270 days after the date of purchase; c) repurchase agreements, collateralized by U.S. governmental securities; d) bankers' acceptances; and e) mutual funds composed of otherwise legal investments.

The most important thing to keep in mind is that these are long-term investments that are invested in fixed income markets, not equity markets, which are much more stable and safer!

Cash and investments are presented to council in quarterly reports.

## **REVENUE**

### **ASSUMPTIONS**

Real Property Tax Improving slightly (1-4%), Personal Property Tax decreasing, State Revenue Sharing increasing 5-10%, Major and Local Street Revenue is set to increase 5-10%, Interest Income increasing by less than .5%, Fees & Fine, Licenses & Permits remain the same, and Other Revenues are estimated with 0-1.5% increases.

### **OVERVIEW**

Estimated General fund Revenue - \$5,720,184, a decrease of .2% from the projected 2023 budget. All funds – \$16,642,634, a decrease of 8.4% from the projected 2023 budget. This increase is mainly due to bonding and grants for that were received for Capital Improvement Projects.

### **DIVERSIFICATION**

The City shall attempt to achieve diversified, reliable, and stable sources of revenue to support the general operating budget. Management will vigilantly seek new sources, to include grants made available by local, state, and federal government agencies.

### **USER FEES**

The fees and charges are associated with recovering the cost of providing a service. Each is reviewed annually and modified to reflect the changing costs of providing the service; City Council approves the rates for the ensuing calendar year in the month of December.

### **COLLECTION**

The City will follow an aggressive approach toward collection of past due taxes receivable and all other types of receivables.

### **NON-RECURRING REVENUE**

This type of revenue is received only one time or for a very limited time. This type of revenue is not considered stable and will not be used to fund ongoing operations. Instead, it will be used for one-time uses, including capital and other one-time expenditures, increasing reserves, or paying down unfunded liabilities.

## **SRS – STATE REVENUE SHARING**

SRS (excluding LCSA) provides 4.16% of total revenues and 12.15% of general fund revenues.

The City receives revenue sharing payments from the State of Michigan under the State Constitution and the State Revenue Sharing Act of 1971, as amended. The revenue sharing payments are composed of two components - a constitutional distribution and a statutory distribution.

The constitutional distribution is mandated by the State Constitution and distributed on a per capita basis to townships, cities, and villages. The amount of the constitutionally mandated revenue sharing component distributed to the City can vary depending on the population of the City and the receipt of sales tax revenues by the State.

The statutory distribution is authorized by legislative action and distribution is subject to annual State appropriations by the State Legislature. Statutory distributions may be reduced or delayed by Executive Order during any State fiscal year in which the Governor, with the approval of the State Legislature's appropriations committees, determines that actual revenues will be less than the revenue estimates on which appropriations were based.

On June 21, 2011, Governor Snyder signed into law the budget for fiscal year 2012. The budget eliminates the statutory distribution for cities, villages, and townships and replaces it with a \$200,000,000 new incentive-based revenue sharing program known as the Economic Vitality Incentive Program ("EVIP") that will be distributed to municipalities that comply with "best practices", such as sharing costs of services with other communities, reducing employee pension costs, and requiring employees to pay at least 20% of the cost of their health insurance as their contracts expire. The fiscal year 2012 budget does not alter the constitutional distribution. Under the EVIP program, an eligible municipality, such as the City, can receive (i) one-third of the money it is eligible for if it produces a citizen's guide to its finances and a performance dashboard; (ii) another third if it develops plans to increase its existing level of cooperation, collaboration, and consolidation, both internally and with neighboring jurisdictions; and (iii) a final third if it develops a compensation plan that, among other things, limits public employer health care contributions to no more than 80 percent and pension multipliers to no more than 1.5% to 3%, depending on whether an employee is eligible for Social Security and whether retiree health care is offered, or that establishes the employer's share as cost competitive with a new state preferred provider organization health plan on a per-employee basis. The compensation plan must be completed for the City to receive all the money that it is eligible for from the final component described in clause (iii) above; otherwise, the City can receive no more than half of the money in this final component. Any portion of the EVIP that the City would be eligible to receive would be subject to certain benchmarks that the City would need to meet, and there can be no assurance of what amount, if any, the City would receive under the EVIP program.

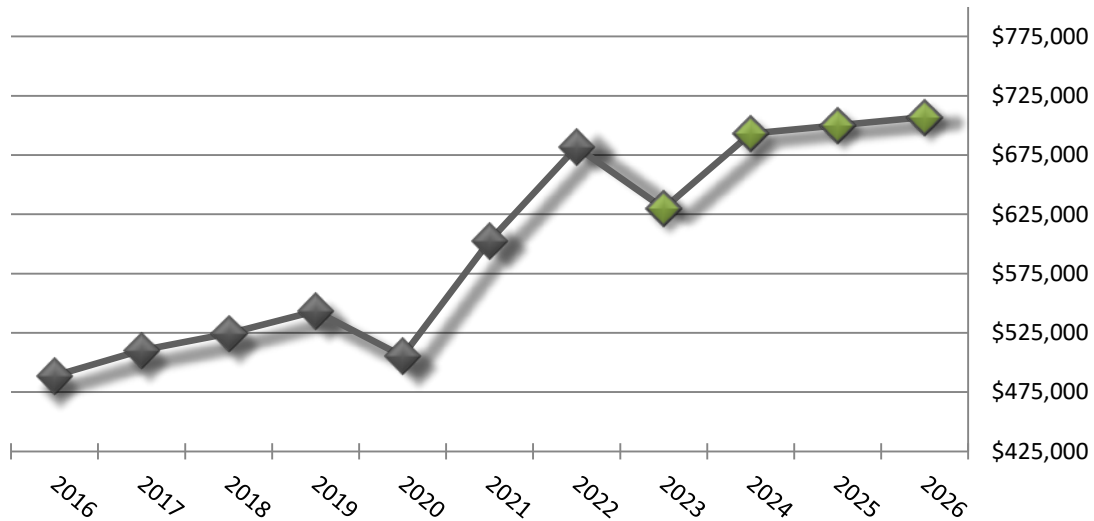
There are 280 cities, 253 villages, and 1,240 townships (CVTs) in the state of Michigan, along with 83 counties.



The following schedule sets forth the annual revenue sharing payments and other monies received by the City for the fiscal years ended June 30, 2016 through 2026.

	YEAR	Constitutional	State Revenue Sharing	City Revenue	% Change
<b>Est*</b>	2026	\$ 573,545	\$ 133,479	\$ 707,024	2.01%
<b>Est*</b>	2025	\$ 567,866	\$ 132,157	\$ 700,023	11.11%
<b>Est*</b>	2024	\$ 562,244	\$ 130,849	\$ 693,093	10.01%
<b>Projected*</b>	2023	\$ 494,254	\$ 135,787	\$ 630,041	-7.59%
	2022	\$ 545,658	\$ 136,118	\$ 681,776	13.16%
	2021	\$ 481,449	\$ 121,023	\$ 602,472	19.24%
	2020	\$ 424,598	\$ 80,680	\$ 505,278	-7.03%
	2019	\$ 429,165	\$ 114,328	\$ 543,493	3.60%
	2018	\$ 408,961	\$ 115,658	\$ 524,619	2.80%
	2017	\$ 396,015	\$ 114,328	\$ 510,343	4.42%
	2016	\$ 374,434	\$ 114,328	\$ 488,762	-0.09%

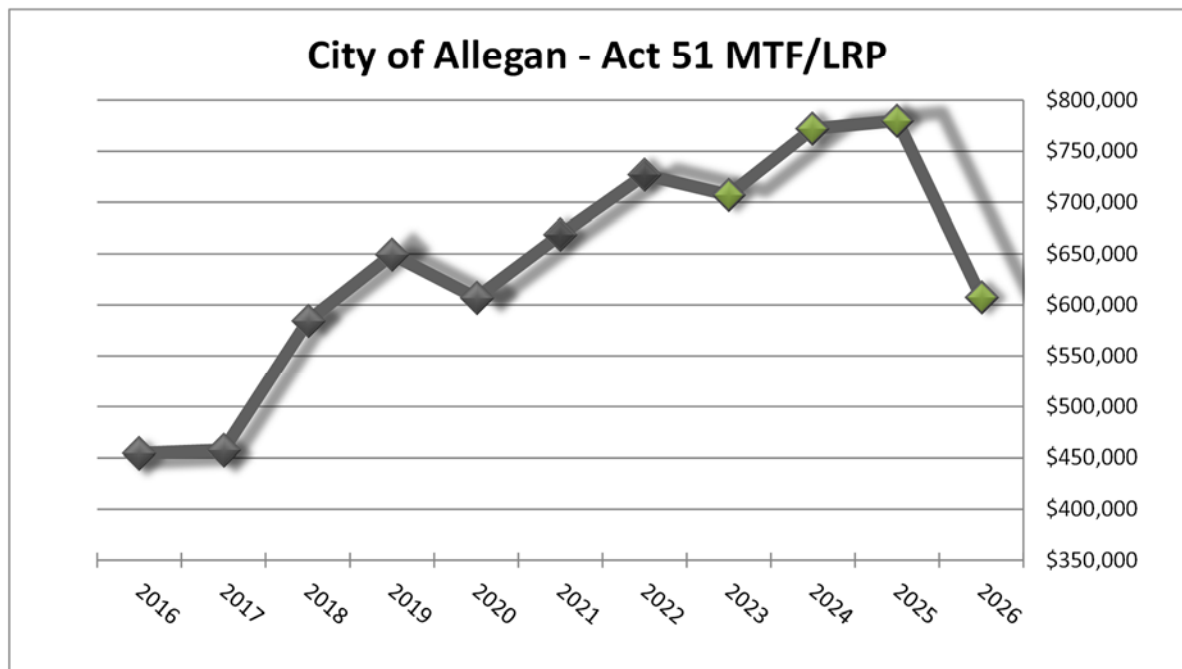
City of Allegan - State Revenue Sharing



**ACT51 STREET REVENUE**

Act 51 creates the Michigan Transportation Fund (MTF). Revenues collected through highway user taxes—state motor fuels taxes, vehicle registration fees, and other miscellaneous automobile related taxes—are deposited in MTF. Public Act 51 of 1951, as amended ("Act 51") Governs distribution for Michigan's transportation programs of this revenue. This revenue is restricted to the Major and Local Street Funds.

	YEAR	Major Streets G&W	Major Streets LRP	Major Streets	Local Streets G&W	Local Streets LRP	Local Streets	Total Revenue	% Change
*Est	2026	\$ 570,706	\$ 9,500	\$ 580,206	\$ 24,020	\$ 3,200	\$ 27,220	\$ 607,426	-21.33%
*Est	2025	\$ 565,056	\$ 9,500	\$ 574,556	\$ 202,000	\$ 3,200	\$ 205,200	\$ 779,756	10.26%
*Est	2024	\$ 559,461	\$ 9,500	\$ 568,961	\$ 200,000	\$ 3,200	\$ 203,200	\$ 772,161	9.19%
*Est	2023	\$ 520,963	\$ 9,430	\$ 530,393	\$ 173,580	\$ 3,218	\$ 176,798	\$ 707,191	-2.73%
	2022	\$ 528,138	\$ 9,373	\$ 537,512	\$ 186,292	\$ 3,200	\$ 189,492	\$ 727,004	8.72%
	2021	\$ 489,143	\$ 9,203	\$ 498,346	\$ 167,196	\$ 3,146	\$ 170,342	\$ 668,688	10.15%
	2020	\$ 442,832	\$ 9,184	\$ 452,016	\$ 151,928	\$ 3,151	\$ 155,079	\$ 607,095	-6.51%
	2019	\$ 423,469	\$ 9,182	\$ 432,651	\$ 145,339	\$ 71,404	\$ 216,743	\$ 649,394	11.09%
	2018	\$ 396,319	\$ 9,177	\$ 405,496	\$ 175,932	\$ 3,152	\$ 179,084	\$ 584,580	27.78%
	2017	\$ 332,082	\$ 9,178	\$ 341,260	\$ 113,072	\$ 3,152	\$ 116,224	\$ 457,484	0.69%
	2016	\$ 284,830	\$ 9,171	\$ 294,001	\$ 157,214	\$ 3,154	\$ 160,368	\$ 454,369	11.38%





## LOCAL COMMUNITY STABILIZATION AUTHORITY ACT

This Act was approved on August 5, 2014. The amendatory act adopted by the Legislature would:

1. Reduce the state use tax and replace with a local community stabilization share of the tax for the purpose of modernizing the tax system to help small businesses grow and create jobs in Michigan.
2. Require Local Community Stabilization Authority to provide revenue to local governments dedicated for local purposes, including police safety, fire protection, and ambulance emergency services.
3. Increase portion of state use tax dedicated for aid to local school districts.
4. Prohibit Authority from increasing taxes.
5. Prohibit total use tax rate from exceeding existing constitutional 6% limitation.

## INFORMATION FROM TREASURY

In 2012, legislation was passed providing new personal property tax exemptions for small taxpayers (starting in 2014) and eligible manufacturing personal property (EMPP, phase-in starting in 2016). The Local Community Stabilization Authority (LCSA) Act, 2014 PA 86, requires reimbursement for the loss from the personal property exemptions. The payments are made using the Authority's share of the 6% use tax.

## HOW THE LOSS IN TAXABLE VALUE IS MEASURED

Beginning for 2016, the personal property exemption loss is calculated by subtracting each local unit's current year taxable value of all industrial and commercial personal property from its 2013 taxable value of industrial and commercial personal property. Calculations include IFT property, with IFT new facility TV reported at 50%. Calculations exclude property classified as either industrial or commercial personal in one year but classified as either real property or utility personal in the other year. County equalization directors will report the personal property exemption loss amounts to Treasury.

## MILLAGE RATES BEING REIMBURSED

All types of millage are being reimbursed. Except for local school district/ISD debt millage, reimbursements are calculated using each taxing unit's sum of the lowest rate of each individual millage levied between 2012 and the immediately preceding year. Treasury posts these rates on the Internet by May 1 of each year.

## CALCULATION OF REIMBURSEMENTS

The personal property exemption loss is multiplied by the millage rates being reimbursed. It is estimated there will be 100% reimbursement for all losses. While all millages are being reimbursed, the reimbursements for certain losses and millage are calculated separately. The following losses/millages are guaranteed 100% reimbursement:

- Local school district and ISD millages;
- Millage used to fund essential services, i.e., police, fire, ambulance, and jails, including the loss from expiring tax exemptions that is reported on Form 5403 by the assessor;
- Tax increment financing loss, including, for certain TIF plans, any loss from increased captured value; and
- 2015 small taxpayer exemption loss.



Reimbursement for other millages may be at less than 100% or more than 100%, depending on the total calculated losses for those millages and the \$ available for reimbursement. We estimate the LCSA will have sufficient \$ to reimburse all losses at 100%.

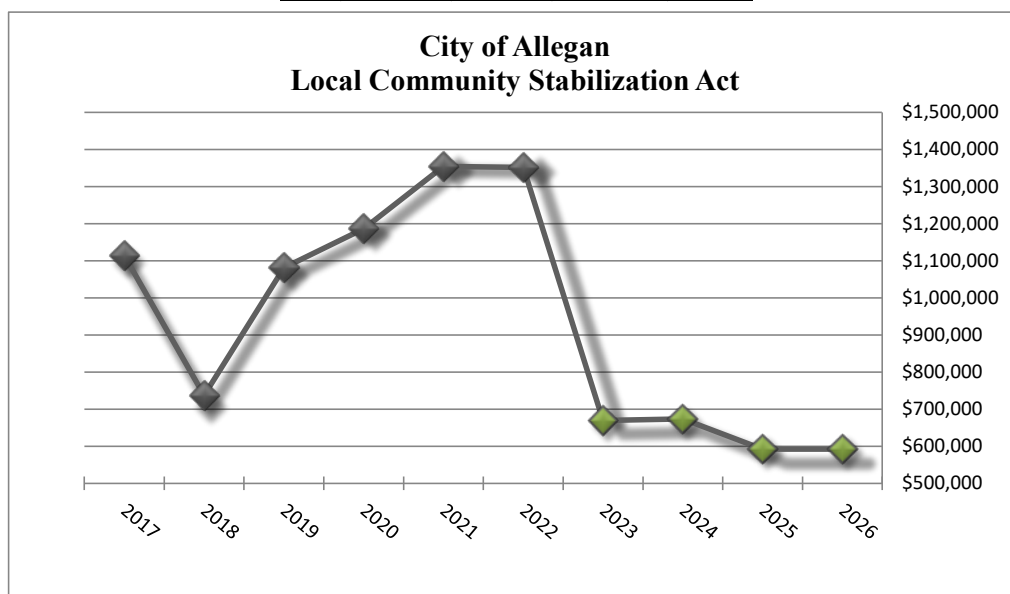
Beginning for 2019, 5% of the \$ available for reimbursement under the previous paragraph will be distributed based on each taxing unit's share of EMPP tax loss calculated using a modified acquisition cost of exempt EMPP. That 5% is increased by 5% each year for 20 years, until no \$ are distributed under the previous paragraph.

Taxing units will not have to claim reimbursement, except for tax increment financing plans, which will file Form 5176. Reimbursements for most millage will be calculated using millage rates already available to Treasury. Most local school districts receive reimbursement for their basic operating mills through operation of the state school aid formula.

### FISCAL YEAR 2022-2023 BUDGET ASSUMPTIONS FOR LCSA

In estimating upcoming and future fiscal year LCSA revenue, the city assumed that the reimbursement would, at a minimum, equal the FY14 property tax revenue from industrial/commercial personal property. Millage increases after 2012 will not be reimbursed.

	YEAR	General Fund LCSA	DDA LCSA	City Revenue	% Change
Est*	2026	\$ 493,809	\$ 98,500	\$ 592,309	-12.06%
Est*	2025	\$ 493,809	\$ 98,500	\$ 592,309	-11.48%
Est*	2024	\$ 575,000	\$ 98,500	\$ 673,500	0.65%
Projected*	2023	\$ 533,133	\$ 136,022	\$ 669,155	-50.48%
	2022	\$ 1,227,504	\$ 123,912	\$ 1,351,416	-0.22%
	2021	\$ 1,232,308	\$ 122,127	\$ 1,354,436	14.20%
	2020	\$ 1,074,316	\$ 111,703	\$ 1,186,019	9.68%
	2019	\$ 980,450	\$ 100,908	\$ 1,081,358	46.72%
	2018	\$ 654,842	\$ 82,181	\$ 737,023	-33.85%
	2017	\$ 1,058,649	\$ 55,475	\$ 1,114,124	0.00%





## **CITY TAXATION AND LIMITATIONS**

### **PROPERTY ASSESSMENTS**

Real property is land and the things permanently attached to, or part of, the land and improvements made to it by human efforts (“Real Property”). Examples of Real Property include land, buildings, water and sewer facilities, roads, and acquisition of various property rights. Personal property is property owned by an individual or business, which is not affixed to, or associated with, the land, consisting of movable items such as furniture, fixtures, and machines and equipment if belonging to a business (“Personal Property”). Customary household goods, such as furnishings, appliances, and clothing are typically exempt as they are kept or used within the household.

As of December 31, of each year, Real and Personal Property is assessed, or valued, by the City, equalized by the County of Allegan (the “County”), and further equalized by the State of Michigan (the “State”). The value, as equalized by the State, becomes the state equalized valuation (“State Equalized Valuation” or “SEV”). See “Property Valuations” following.

Article IX, Section 3, of the Michigan Constitution provides that Real and Personal Property assessments will not exceed 50% of true cash value. The Michigan Legislature has provided, by statute, that Real and Personal Property will be assessed at 50% of true cash value. The Michigan Legislature, or the electorate, may change the percentage of true cash value at which Real and Personal Property is assessed.

Personal Property assessments also reflect the taxpayer reported cost of the Personal Property and the application of one or more depreciation schedules formulated by the State Tax Commission. The City’s assessor determines which depreciation schedule will be used to value the Personal Property.

Owners of taxable property may appeal their assessment to the City Assessor, the City’s Board of Review, and the State Tax Tribunal. Outstanding appeals are not anticipated to adversely impact the financial condition of the City.

### **PROPERTY TAX**

Michigan statutes provide that all ad valorem taxes be levied upon Taxable Value. The City’s ability to tax is limited by the State Constitution, State statutes, and the City Charter. Home rule cities, such as the City, are permitted by Act 279 of the Public Acts of Michigan of 1909, as amended (the “Home Rule Cities Act”), to authorize, by their charters, a maximum levy of 20 mills for operating purposes. The City’s charter authorizes a maximum levy of 17.50 mills for operating purposes. A mill is equal to \$1.00 for each \$1,000 of Taxable Value.

Pursuant to the Home Rule Cities Act, home rule cities may authorize an additional levy of up to three mills for refuse collection and disposal. Home rule cities are also authorized to levy up to one mill (plus one additional mill with voter approval) for library purposes pursuant to Act 164 of the Public Acts of Michigan of 1877, as amended. Act 359 of the Public Acts of Michigan of 1925, as amended, also authorizes home rule cities to levy up to \$50,000 for promotional expenses.

The City is currently levying 16.4884 mills for operating. In addition, the electorate may authorize the issuance of general obligation bonds or other obligations, which pledge the full faith and credit and unlimited taxing power of the City. However, any millage necessary to meet the City's pledge of its full faith and credit and unlimited taxing power as security for the payment of principal of, and interest on, the Bonds is subject to the charter, statutory, and constitutional tax limitations described herein.

(Ad Valorem: According to Value) Property taxes are an enforceable lien on property as of December 31st. The City's property tax is levied each July on the assessed value listed as of the prior December 31st for all real property and income-producing personal property located in the City. Taxes are due on August 10th for Summer levied July 1st and February 14th for Winter levied December 1st. Taxes are considered delinquent after August 10th and February 14th and the delinquent real property are turned over to the County on March 1st each year. Delinquent Personal Property taxes remain the City's responsibility to collect. Such Delinquent Real Property Taxes are subject to additional penalties and interest by the County. Unless the Delinquent Real Property Taxes are paid within approximately 25 months from the date of delinquency, the underlying property is foreclosed upon and sold at public auction.

Personal property taxes delinquent as of March 1, following the levy, are collected by the City ("Delinquent Personal Property Taxes"). The City may bring suit to collect Delinquent Personal Property Taxes. The City may also seize the property to satisfy the tax lien thereon. The City's Delinquent Personal Property Taxes are negligible.

The County has historically purchased the City's Delinquent Real Property Taxes from its delinquent tax payment fund. In return, the City has assigned the Counties all amounts due from the taxpayers with respect to such Delinquent Real Property Taxes. As a result of these purchases, the City's real property tax receipts have approached 100%.

The continued purchase of Delinquent Real Property Taxes may be dependent upon the sale of delinquent tax notes by the County for that purpose. There is no assurance that the County will issue such delinquent tax notes or purchase such Delinquent Real Property Taxes in any fiscal year. If the Delinquent Real Property Taxes are not purchased by the County, they are paid to the City within a month following collection.

Based upon historical collection trends, collections for the current year are estimated to be 98% of levy and will generate approximately \$2.4 million. Including Admin, Delinquents, PILT, Penalties & Interest, and Collection fees.

The City Charter limits the millage rate to 17.5000, but the Headlee Act requires that amount to be reduced to the current rate, due to property values increasing faster than the rate of inflation. The City will continue to operate with a millage rate of 16.4884 mills, as regulated by the City Charter and Headlee Act. Again, the City is permitted to levy an ad valorem tax on all properties a 16.4884 millage rate for operational purposes to support the proposed (FY 2023-2024/Tax Year 2023) budget.



## PROPERTY VALUATIONS

On March 15, 1994, the electors of the State approved an amendment to the Michigan Constitution permitting the Legislature to authorize the levy of taxes on a non-uniform basis. The legislation implementing this constitutional amendment added a new measure of property value known as taxable value (“Taxable Value”). Since 1995, property that is taxable has two valuations, SEV and Taxable Value. Michigan statute provides that Real and Personal Property taxes (“Ad Valorem Taxes”) be levied on Taxable Value (the “Ad Valorem Tax Roll”).

Generally, the Taxable Value of Real or Personal Property is the lesser of (a) the SEV or Taxable Value of the property in the immediately preceding year, adjusted for losses, multiplied by the lesser of the inflation rate, plus additions, or (b) the property’s current SEV. Under certain circumstances, the Taxable Value of property may be different from the same property’s SEV. When Real or Personal Property is sold or transferred, Taxable Value is adjusted to the SEV, which, under existing law, is 50% of the true cash value. The Taxable Value of new construction is equal to its SEV.

## TAXABLE VALUE

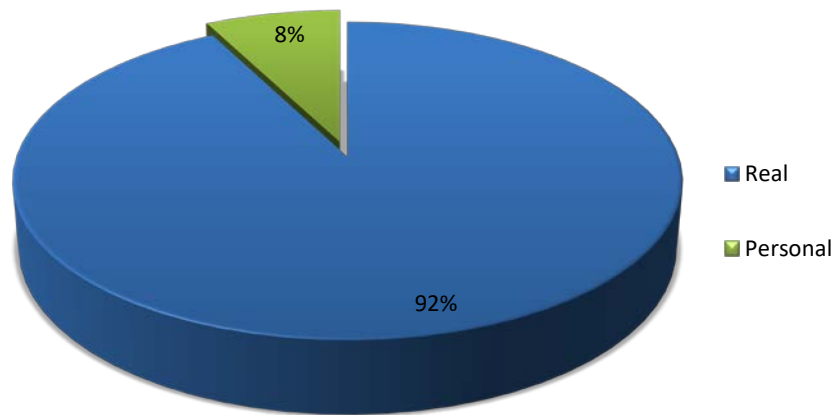
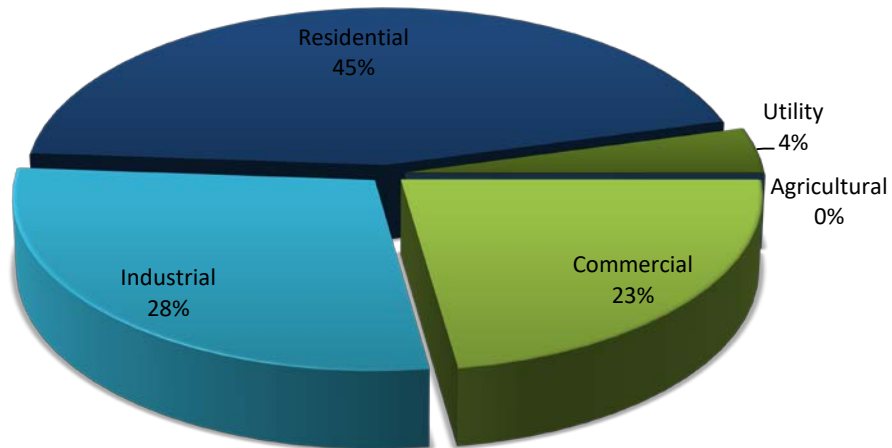
Ad Valorem Taxable Value does not include any value of tax-exempt property (e.g., governmental facilities, churches, public schools, etc.) or property granted tax abatement under Act 198 of the Public Acts of Michigan of 1974, as amended (“Act 198”). The equivalent effect of the abatements granted under Act 198 is to understate the City’s Taxable Value for its fiscal year ending June 30, 2023, by \$7,525,652. Including the Equivalent Taxable Value of these properties, as hereinafter defined, the City’s total Taxable Value (“Total Taxable Value”) has increased by \$5,000,177, or approximately 3.36%, between the fiscal years ended or ending June 30, 2023 through 2024.

The City’s tax base is mixed with commercial, industrial, residential, and utility valuations accounting for approximately 23%, 28%, 45%, and 4% respectively, of the City’s Total Taxable Value, as hereinafter defined, for its fiscal year ending June 30, 2024. The 2023 taxable valuation of the City approximated \$153,812,719 on which ad valorem taxes levied consisted of 16.4884 mills for operating purposes raising approximately \$2,536,125, which is recognized in the fund financial statement as property tax revenue.

Projected Per Capita Total Taxable Value for the fiscal year ended:

June 30, 2020 = \$29,213  
June 30, 2021 = \$27,815  
June 30, 2022 = \$28,003  
June 30, 2023 = \$28,497  
June 30, 2024 = \$29,455

## 2023 Taxable Value Fiscal Year 2024 (Ad Valorem + Specials)



## **STATE EQUALIZED VALUATION**

Aside from its use in determining Taxable Value for the purpose of levying ad valorem property taxes, SEV is important because of its role in the spreading of taxes between overlapping jurisdictions, the distribution of various State aid programs, State revenue sharing, and in the calculation of debt limits.

## **REAL PROPERTY**

Real property is land and the things permanently attached to, or part of, the land and improvements made to it by human efforts ("Real Property"). Includes land, buildings, water and sewer facilities, roads, and acquisition of various property rights.

## **PERSONAL PROPERTY**

Personal property is property owned by an individual or business, which is not affixed to, or associated with, the land, consisting of movable items such as furniture, fixtures, and machines and equipment, if belonging to a business ("Personal Property").

## **TAX ABATEMENTS**

The City's Taxable Value does not include the value of certain facilities, which have temporarily been removed from the Ad Valorem Tax Roll pursuant to Act 198. Act 198 was designed to provide a stimulus in the form of significant tax incentives to industrial enterprises to renovate and expand aging facilities and to build new facilities. Except as indicated below, under the provisions of Act 198, a local governmental unit (i.e., a city, village, or township) may establish plant rehabilitation districts and industrial development districts and offer industrial firms certain property tax incentives or abatements to encourage restoration or replacement of obsolete facilities and to attract new facilities to the area.

An industrial facilities exemption certificate granted under Act 198 entitles an eligible facility to exemption from Ad Valorem Taxes for a period of up to 12 years. In lieu of Ad Valorem Taxes, the eligible facility will pay an industrial facilities tax (the "IFT Tax"). For properties granted tax abatement under Act 198, there exists a separate tax roll referred to as the industrial facilities tax roll (the "IFT Tax Roll"). The IFT Tax for an obsolete facility, which is being restored or replaced, is determined in exactly the same manner as the Ad Valorem Tax; the important difference being that the value of the property remains at the Taxable Value level prior to the improvements, even if the restoration or replacement substantially increases the value of the facility. For a new facility, the IFT Tax is also determined the same as the Ad Valorem Tax but, instead of using the total mills levied as Ad Valorem Taxes, a lower millage rate is applied. For abatements granted after 1993, this millage rate equals  $\frac{1}{2}$  of all tax rates levied by other than the State, plus 0%, 50%, or 100% of the State Education Tax (as determined by the State Treasurer).

The City has established goals, objectives, and procedures to provide the opportunity for industrial and commercial development and expansion. Since 1974, the City has approved several applications for local property tax relief for industrial firms. The SEV of properties that have been granted tax abatement under Act 198, removed from the Ad Valorem Tax Roll, and placed on the IFT Tax Roll. The IFT Taxes paid on these properties is equivalent to Ad Valorem Taxes paid on Taxable Value at the full tax rate (the "Equivalent Taxable Value"). Upon expiration of the

industrial facilities exemption certificates, the current equalized valuation of the abated properties will return to the Ad Valorem Tax Roll as Taxable Value.

The City enters into property tax abatement agreements with local businesses for the purpose of attracting or retaining businesses within the City. Each agreement was negotiated under a state law, which allows local units to abate property taxes for a variety of economic development purposes. The abatements may be granted to local businesses located within the City or promising to relocate within the City. Depending on the statute referenced for a particular abatement, the City may grant abatements of up to 50% of annual property taxes through a direct reduction of the entity's property tax bill, not to exceed twelve years. Depending on the terms of the agreement and state law, abated taxes may be subject to recapture upon default of the entity. The City has not made any commitments as part of the agreements other than to reduce taxes. The City is not subject to any tax abatement agreements entered into by other governmental entities.

For the fiscal year ended June 30, 2023, the City abated property taxes totaling \$62,314 under Public Act 198 of 1974, related to industrial facilities, which represents a 50% abatement of the millage rate on certain real and personal properties.

#### **SMALL TAXPAYER PPT EXEMPTION**

Property used by a taxpayer with a true cash value under \$80,000, including leased and vendor-supplied property will be exempt from personal property taxes. The exemption affidavit needs to be filed annually by Feb. 10.

#### **RECENT DEVELOPMENTS**

Many municipalities across the United States have experienced a decline in the value of real and personal property valuations since the beginning of 2006. If the SEV of property falls below its Taxable Value, the SEV will become its new Taxable Value. If the City's SEV falls below its Taxable Value, each mill levied by the City will produce less property tax receipts than it had in the prior year. The City is aware of the potential consequences of this trend.

#### **PROPERTY TAX RATES**

As defined under "Property Tax", a mill is equal to \$1.00 for each of \$1,000 of Taxable Value. The City is currently authorized to levy 16.4884 mills for operating purposes, or a maximum of \$16.4884 for each \$1,000 of Taxable. Excluding taxes levied by other units of government, the City's property tax rates, expressed as a dollar for each \$1,000 of Taxable Value, for the fiscal years ended, are shown in the Historic Rates Table.

In addition to the City's property tax rates, residents of the City must pay property taxes to other units of local government. Beginning in 1994, a State Education Tax of 6.00 mills is levied by the State on all real and personal property currently subject to the general property tax. To be eligible for state school aid, a local school district is also required to levy not more than the lesser of 18.00 mills or the number of mills levied in 1993 for school operating purposes on non-homestead property. These property taxes are in lieu of those previously levied for local school district operating purposes. Total rates, expressed as a dollar for each \$1,000 of Taxable Value, for the City's fiscal years ended, are shown in the Historic Rates Table.

**PRINCIPAL RESIDENCE**

A dwelling or unit in a multiple unit dwelling subject to ad valorem property taxes that is owned and occupied as a principal residence by the owner of the dwelling or unit. Principal residence includes all unoccupied property classified as agricultural adjacent and contiguous to the home of the owner that is not leased or rented by the owner to another person if the gross receipts of the agricultural or horticultural operations, if any, exceed the household income of the owner. If the gross receipts of the agricultural or horticultural operations do not exceed the household income of the owner, the homestead includes only 5 acres adjacent and contiguous to the home of the owner. Homestead includes a life-care facility registered under the Living Care Disclosure Act, Act No. 440 of the Public Acts of 1976, being Sections 554.801 to 554.844 of the Michigan Compiled Laws. Principal residence also includes property owned by a cooperative housing corporation and occupied as a principal residence by tenant stockholders. *Non-Principal Residence* is property not included in the above definition.

**INDUSTRIAL PERSONAL PROPERTY**

Industrial personal property is exempt from the State Education Tax (SET) and up to 18 mills of the school operating millage. Commercial personal property is exempt from up to 12 mills of the school operating millage.

**TOP 10 TAXPAYERS**

City of Allegan  
2023 TOP 10 TAXPAYERS (FY2024)

	City Tax	SEV	Taxable		# of Parcels
1 L PERRIGO CO	\$ 646,923	\$ 44,448,800	\$ 39,235,012	22.21%	37
2 CONSUMERS ENERGY COMPANY	\$ 81,121	\$ 5,019,600	\$ 4,919,907	2.79%	28
3 HIGH POINTE APARTMENTS LLC	\$ 71,607	\$ 7,379,400	\$ 4,342,854	2.46%	3
4 MICHIGAN GAS UTILITY CORPORATION	\$ 38,032	\$ 2,345,400	\$ 2,306,583	1.31%	3
5 JML REAL ESTATE, LLC	\$ 33,389	\$ 2,990,500	\$ 2,024,973	1.15%	17
6 AIRWAY ASSOCIATES	\$ 30,692	\$ 3,268,600	\$ 1,861,424	1.05%	3
7 ALLEGAN U-STOR	\$ 28,016	\$ 2,741,800	\$ 1,699,119	0.96%	4
8 DATA SALES CO INC	\$ 18,817	\$ 1,141,200	\$ 1,141,200	0.65%	1
9 EPC SWIFT LEISURE RIDEA LANDLORD LLC	\$ 17,682	\$ 1,072,400	\$ 1,072,400	0.61%	2
10 STERLA PROPERTIES LLC	\$ 15,153	\$ 946,200	\$ 919,029	0.52%	3
<b>TOP 10 TOTAL</b>	<b>\$ 981,431</b>	<b>\$ 71,353,900</b>	<b>\$ 59,522,501</b>	<b>33.70%</b>	<b>101</b>



**CITY OF ALLEGAN  
CITY CHARTER  
CHAPTER X  
TAXATION**

**POWER TO TAX**

Section 10.1 The city shall have power to assess, levy and collect taxes, rent, tolls, and excises. The subject of ad valorem taxation shall be the same as for state, county, and school purposes under general law. Except as otherwise provided by this charter, city taxes shall be levied, collected, and returned in the manner provided by statute.

**TAX LIMITS**

Section 10.2 Exclusive of any levy for the payment of principal of and interest on outstanding general obligation bonds, and exclusive of any other levies authorized by law to be made beyond charter tax rate limitations, levy of ad valorem taxes for general municipal purposes shall not exceed one and three-quarters percent (1-3/4%), or seventeen and one-half (17.5) mills on the assessed value of all real and personal property in the city.

**EXEMPTIONS**

Section 10.3 No exemptions from taxation shall be allowed except as expressly required or permitted by law.

**TAX DAY**

Section 10.4 Subject to the exceptions provided or permitted by statute, the taxable status of persons and property shall be determined as of the 31<sup>st</sup> day of December, or such other day as may subsequently be required by law, which shall be deemed tax-day.

**ASSESSMENT ROLL**

Section 10.5 The assessor shall, in accordance with state law, make and certify an assessment roll of all persons and property in the city liable to taxation.

**BOARD OF REVIEW**

Section 10.6 (a) The board of review shall consist of three (3) residents who are electors of the city, but not city officers or employees, the assessor is to be the clerk of the board of review and nonvoting. The board shall be entitled to such remuneration as shall be determined by the council. (b) The board of review appointed under the provisions of this charter shall be made up of three (3) year terms. The council shall appoint a member for a three (3) year term at the first regular council meeting in January of each succeeding year, however, the members of the first board shall be appointed to one one (1) year term, one two (2) year term, and one three (3) year term. In the event that a vacancy or vacancies occur during a term, the council shall appoint a new member to fill the remainder of the unexpired term.

**DUTIES AND FUNCTIONS OF THE BOARD OF REVIEW**

Section 10.7 For the purpose of revising and correcting assessments, the board of review shall have the same powers and perform like duties in all respects as are conferred by law and required of boards of review. It shall hear the complaints of all persons considering themselves aggrieved



by assessment, and if it shall appear that any person or property has been wrongfully assessed or omitted from the rolls, the board shall correct the roll in such manner as it deems just. In all cases the roll shall be reviewed according to the facts existing on the Tax Day and no change in the status of any property after that day shall be considered by the board in making its decision. Except as otherwise provided by law, no person, other than the board of review, shall make or authorize any change upon or addition or correction to the assessment roll. It shall be the duty of the assessor to keep a permanent record of all the proceedings of the board and to enter therein all resolutions and decisions of the board. Such proceedings shall be filed in the office of the clerk.

### **MEETINGS OF THE BOARD OF REVIEW**

Section 10.8 The board of review shall convene in accordance with statute each year to review and correct the assessment roll and shall remain in session for not less than two (2) days. It shall choose its own chairman and a majority of its members shall constitute a quorum. On or before the first Monday in April the board of review shall endorse the assessment roll as provide hereafter.

### **NOTICE OF MEETINGS**

Section 10.9 Notice of the time and the sessions of the board of review shall be published by the assessor at least fourteen (14) days prior to the meeting.

### **CERTIFICATION OF ROLL**

Section 10.10 The board of review shall endorse the assessment roll as provided by statute. Such roll shall be the assessment roll of the city for all tax purposes.

### **CLERK TO CERTIFY TAX LEVY**

Section 10.11 Within three (3) days after the council has adopted the budget for the ensuing year, the clerk shall certify to the assessor the total amount which the council determines shall be raised by the general ad valorem tax. The clerk shall also certify all amounts of current or delinquent special assessments and all other amounts which the council requires or orders to be assessed, reassessed, or charged upon said roll against any property or any person in accordance with the provisions of this charter or any ordinances of the city.

### **CITY TAX ROLL**

Section 10.12 The assessor shall prepare a copy of the assessment roll, to be known as the city tax roll, and upon receiving the certification of the several amounts to be raised, the assessor shall spread upon said tax roll the several amounts determined by the council to be charged, assessed, or reassessed against persons or property. The assessor shall also spread thereon the amounts of the general ad valorem city tax according to and in proportion to the several valuations set forth in said assessment roll. To avoid fractions in computation of any tax roll, the assessor may add to the amount of the several taxes to be raised not more than the amount prescribed by law. Any excess created thereby on any tax roll shall belong to the city.

## **TAX ROLL CERTIFIED FOR COLLECTION**

Section 10.13 After spreading the taxes, the assessor shall certify the tax roll, and shall annex his or her warrant thereto, directing and requiring the treasurer to collect the several sums mentioned therein opposite their respective names as a tax, charge, or assessment, and granting to the treasurer for the purpose of collecting the taxes, assessments and charges of such roll, all the statutory powers and immunities possessed by township treasurers for the collection of taxes, except the treasurer shall not add any collection fee or percentage for collection to such tax bills.

## **TAX LIEN**

Section 10.14 On July 1<sup>st</sup> of each year the taxes assessed shall become a debt due to the city from persons to whom assessed. The amounts and or all interest and charges thereon and all personal taxes shall become a lien on all personal property of such persons so assessed. Such lien shall take precedence over all other claims, encumbrances, and liens to the extent provided by law, and shall continue until such taxes, interest and charges are paid.

## **TAXES DUE, NOTIFICATION THEREOF**

Section 10.15 City taxes shall be due on July 1<sup>st</sup> of each year. The treasurer shall not be required to call upon persons named in the city tax roll nor make personal demand for payment of taxes, but shall:

(1) Publish between June 15<sup>th</sup> and July 1<sup>st</sup> notice of the time when said taxes will be due for collection and of the penalties and fees for the late payment thereof; and

(2) Mail a tax bill to each person named in said roll. In cases of multiple ownership of property only one bill need be mailed. Failure on the part of the treasurer to publish said notice or mail such bills shall not invalidate such taxes on said tax roll nor release the person or property assessed from the penalties and fees provided in this chapter in case of late or nonpayment of same.

## **COLLECTION CHARGES ON LATE PAYMENT OF TAXES**

Section 10.16 No penalty shall be charged for city taxes paid on or before the 10 day of August. The council may provide, by ordinance, for a discount on city taxes paid on or before the 10th day August in an amount not to exceed the limit allowed by statute. The council shall provide, by ordinance, the tax payment schedule for taxes paid after August 10th, and the amount of penalty, collection fee, or interest charges, if any, to be paid thereafter in an amount not to exceed the limit allowed by statute. Such charges shall belong to the city and constitute a charge and shall be a lien against the property to which the taxes apply, collectible in the same manner as the taxes to which they are added.

## **COLLECTION OF DELINQUENT TAXES**

Section 10.17 All city taxes on real property remaining uncollected by the treasurer on the 1st day of March, or such date established by statute, following the date when said roll was received by the treasurer shall be returned to the county treasurer in the same manner and with like effect as returned by township treasurers of township, school, and county taxes. Such return be made upon a delinquent tax roll to be prepared by the treasurer and shall include all the additional charges and assessments hereinbefore provided, such charges shall be added to the amount assessed in said tax roll against each description. Taxes thus returned shall be collected in the same manner as other taxes returned to the county treasurer in accordance with the provisions of the general laws of the state and shall be and remain a lien upon the property against which they are assessed until paid.

**FAILURE OR REFUSAL TO PAY PERSONAL PROPERTY TAXES**

Section 10.18 If any person, firm, or corporation shall neglect or refuse to pay any personal property tax assessed to them, the treasurer shall collect the same by seizing the personal properties of such person, firm, or corporation, to an amount sufficient to pay such tax, fees, and charges for subsequent sale, wherever the same may be found in the state, and from which seizure no property shall be exempt. The treasurer may sell the property seized to an amount sufficient to pay the taxes and all charges in accordance with statutory provisions. The treasurer may, if otherwise unable to collect a tax on personal property, sue the person, firm, or corporation to whom it is assessed in accordance with the statute.

**STATE, COUNTY, AND SCHOOL TAXES**

Section 10.19 The levy, collection and return of state, county and school taxes shall be in conformity with general laws of the state.

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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)

FISCAL YEAR

2024



Section 6

Financial Summary C

Personnel and Payroll Supplemental Information



City of Allegan  
Annual Appropriations Bill  
Fiscal Year 2024  
July 1, 2023 – June 30, 2024

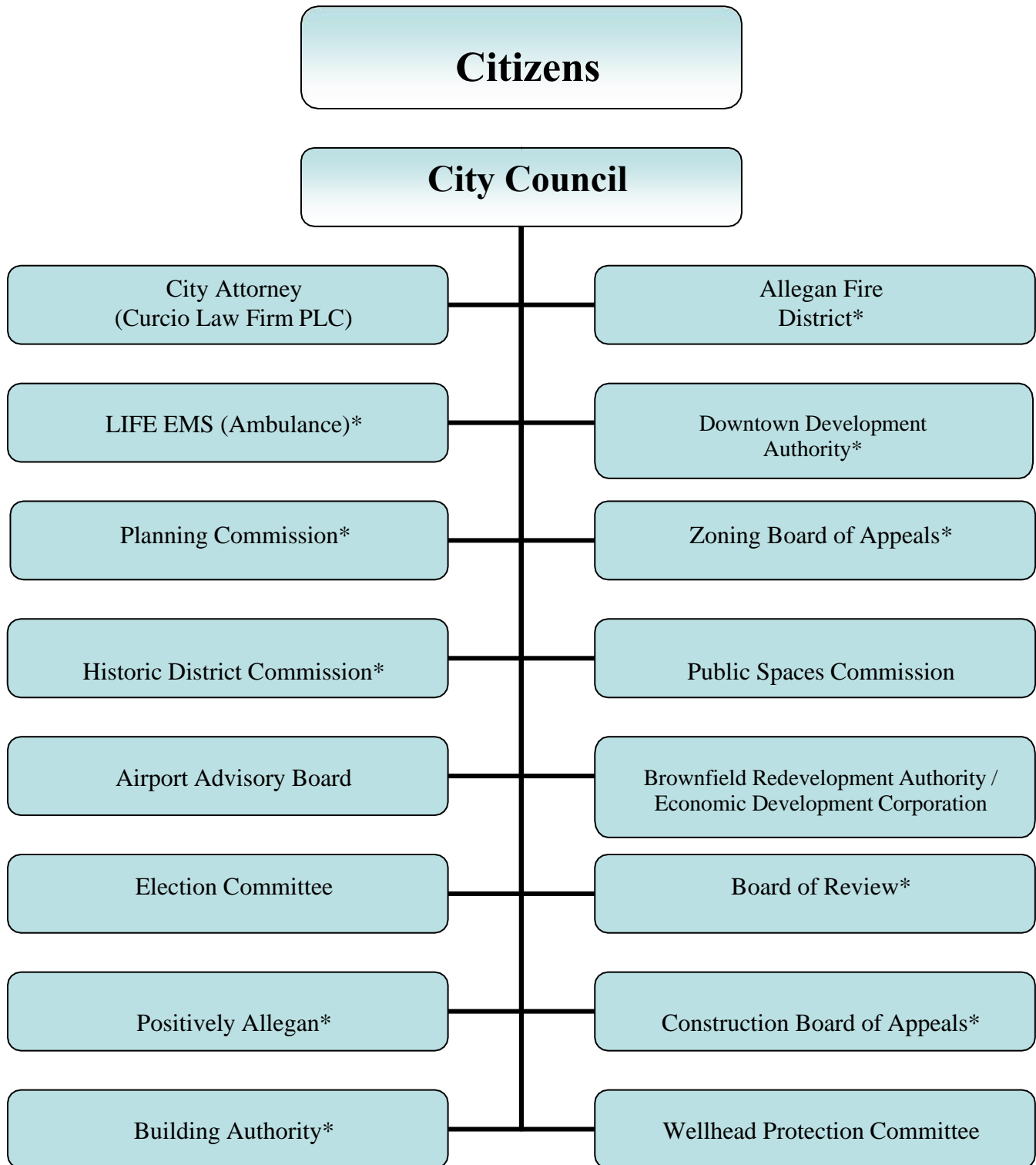
CITY COUNCIL

Teresa Galloway	Mayor
Roger Bird	Mayor Pro Tem
Delora Andrus	Council Member
Peter Hanse	Council Member
Bill Morgan	Council Member
David Redding	Council Member
Michael Zeter	Council Member

CITY ADMINISTRATION

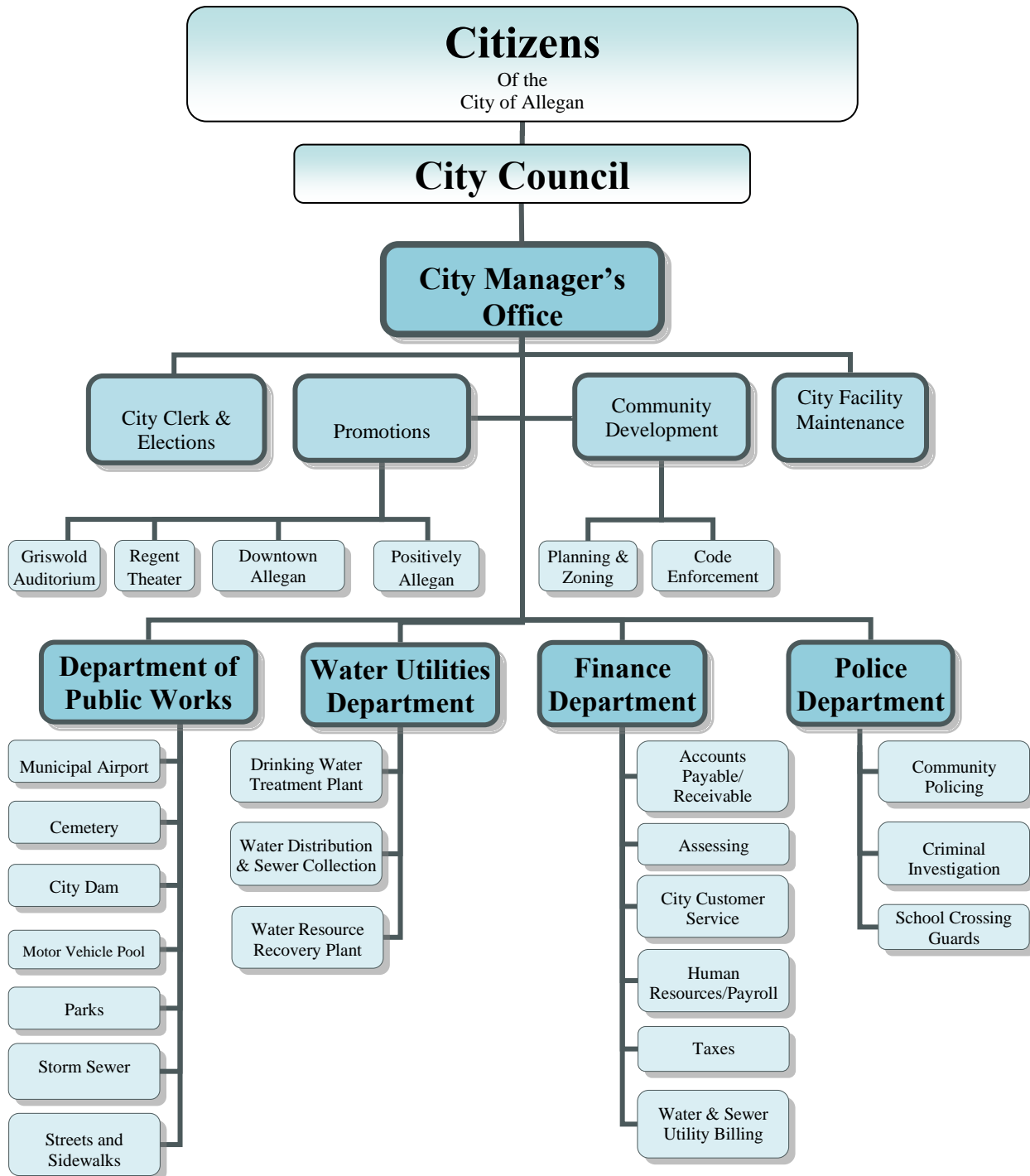
Joel Dye	City Manager
Jay Gibson	Chief of Police
Doug Kadzban	DPW Director
Michaela Kleehammer	City Clerk
Tracy J. Stull	Finance Director
Doug Sweeris	Utilities Director

# Advisory Organizational Chart



\* Denotes the committee has some autonomous authority.

# Administrative Organizational Chart



\*Per Section 8.4 of the City Charter, the City Manager shall recommend for Council approval the hiring and/or the removal of the City: Attorney, Clerk, Assessor, Treasurer and/or Police Chief.





## FINANCIAL SUMMARY

### PERSONNEL & PAYROLL DETAILS

The proposed budget includes 24 Council/Board positions, 42 full-time positions, 1 regular part-time position, and several part-time positions. That is a total approximately 92 positions receiving pay for their services. Staffing changes are due to buy outs offered in 2020. The increase for 2023 is due to the Lead Replacement Project in the Utilities Department.

#### FULL TIME EMPLOYEE

An Employee who is normally scheduled to work at least 32 hours per week on a regular schedule in a position classified by the City as full-time.

#### REGULAR PART TIME EMPLOYEE

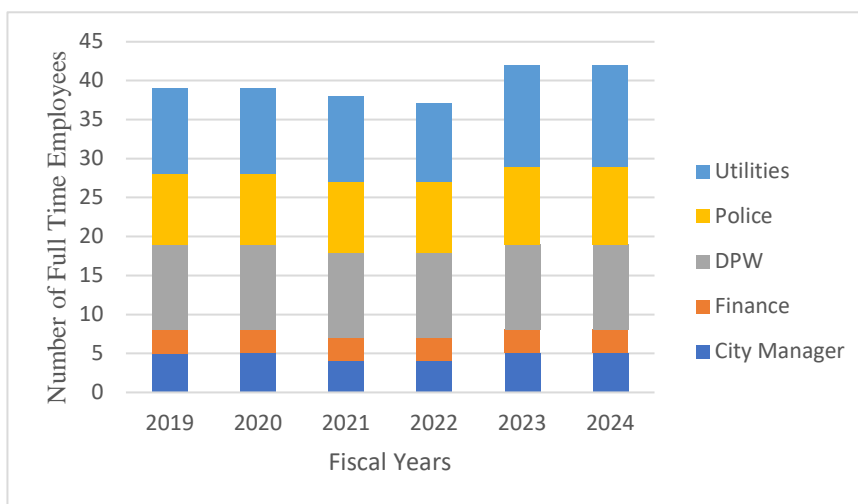
An Employee who is scheduled to work less than 32 hours per week on a regular schedule in a position classified by the City as part-time.

#### PART TIME EMPLOYEE

An Employee not included within the definitions of full-time and regular part-time, including temporary, seasonal and contract employees. Irregular employees are not entitled to fringe benefits.

#### FULL TIME DEPARTMENT STAFFING LEVELS

Department	2019	2020	2021	2022	2023	2024
City Manager	5	5	4	4	5	5
Finance	3	3	3	3	3	3
DPW	11	11	11	11	11	11
Police	9	9	9	9	10	10
Utilities	11	11	11	10	13	13
	39	39	38	37	42	42





## DEPARTMENTS/POSITIONS FOR 2023/24

	APPOINTEED/ ELECTED	FULL-TIME	Regular PART-TIME	PART-TIME	TOTAL
<b><u>COUNCIL/COMMISSION</u></b>					
City Council	7				7
HDC	7				7
Planning Commission	8				8
Board of Review	2				2
<b>Totals</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24</b>
<b><u>CITY HALL</u></b>					
City Manager's Office		5			5
Finance/Treasurer/Assessor/Clerk		3	1		4
<b>Totals</b>	<b>0</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>9</b>
<b><u>DEPT OF PUBLIC WORKS</u></b>					
Operations		8			8
Garage Operations		1			1
Buildings & Grounds Management		2			2
<b>Totals</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>
<b><u>POLICE DEPARTMENT</u></b>					
Police Chief		1			1
Police Sergeant		2			2
Police Officers		6			6
Clerical		1			1
Crossing Guards				10	10
<b>Totals</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>20</b>
<b><u>PROMOTIONS</u></b>					
Griswold Auditorium				0	0
Regent Theater				6	6
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>6</b>
<b><u>UTILITY TREATMENT PLANTS</u></b>					
Water Operations		2			2
Sewer Operations		5			5
Water Dist/Sewer Collection		6			6
<b>Totals</b>		<b>13</b>	<b>0</b>	<b>0</b>	<b>13</b>
<b>EMPLOYEE TOTALS</b>	<b>24</b>	<b>42</b>	<b>1</b>	<b>16</b>	<b>83</b>



## PAYROLL

A 3.0% percent wage increase for non-union staff is proposed for the fiscal year 2023/24. DPW and Utilities (SEIU) negotiations will occur this upcoming year with an anticipated 2-3% increase for each year of the three-year (July 1, 2021 – June 30, 2024) contract. Police (POAM/COAM) contracts were successfully negotiated in 2020 (July 1, 2021 – June 30, 2024) include 2-3% increases for each year of the contract.

## PAYROLL TAXES

The FICA tax rate is a combination of the social security tax rate (6.2%) and Medicare tax rate (1.45%). Therefore, for 2020, the FICA tax rate will be 7.65%, to the height of the social security wage base.

### FICA-

Social Security Rate is 6.2% x Wage paid by employee

Medicare Rate is 1.45% x Wage paid by employee

## HEALTH/DENTAL/VISION INSURANCE

The City provides a group health care plan covering certain hospitalization, surgical and medical expenses for participating full-time employees and their eligible dependents. The City pays a percentage of the monthly premium costs for single subscriber, two person and family coverage for eligible full-time employees who elect to participate in the group medical insurance plan. The City's liability shall be limited to these payments. Summary descriptions of the plan are available in the City Treasurer's Office. The specific terms and conditions governing the group insurance plan are set forth in detail in the master policy or policies governing the plan as issued by the carrier or carriers. The City reserves the right to modify the coverage provided under the insurance plan, to select the insurance carrier or carriers, to become a self-insurer either wholly or partially, and to select the administrator of such self-insurance plans.

Full-time employees are eligible to participate in the group insurance plan no earlier than the first day of the premium month following the commencement of employment with the City in a full-time position or at a date thereafter that may be established by the insurance carrier. Employees electing to participate in the group insurance plan shall advise the City in writing of this intent and shall make arrangements satisfactory to the City for the payment of the required monthly premium, if any.

The City makes available a group insurance program covering certain dental expenses for participating employees and their eligible dependents. Summary descriptions of the program are available. Employees electing to participate in the group dental insurance plan shall advise the City in writing of this intent and shall make arrangements for payment of the employee's portion of the required monthly premium, if any.

The City makes available a group insurance program covering certain optical expenses for participating employees and their eligible dependents. Summary descriptions of the program are available. Employees electing to participate in the group optical insurance plan shall advise the City in writing of this intent and shall make arrangements for payment of the employee's portion of the required monthly premium, if any.

**INSURANCE OPT OUT**

Full-time employees hired before January 1, 2020, who elect not to enroll in the group medical insurance plan because they are eligible for coverage under another health insurance plan may be eligible to receive additional monthly compensation based upon their medical care coverage eligibility status. To be eligible for this benefit, employees need to be receiving this benefit as of January 1, 2020. Once an employee elects health insurance coverage the employee will no longer be eligible in the future for the opt out payment. The amount of the additional compensation will be 10% of the City's Annual Health Premium that the employee would typically elect. This amount may be revised from time to time. The additional amount shall be paid to the employee (the amount will be divided equally among pay periods to be dispersed in the employee's regular paycheck) or placed in the employee's account in the city's deferred income plan. Employees not participating in the City's health programs must prove outside health coverage in order to receive opt out benefit. In the event a full-time employee has a spouse also employed by the City on a full-time basis, neither spouse will be eligible for the payment in lieu of insurance.

**LIFE INSURANCE**

Current coverage cost is \$.240 per \$1,000 of insurance. Your Life insurance coverage amount is 1 time your salary to a maximum of \$100,000.

All full-time employees are eligible for term life insurance coverage after completion of the waiting period presently in effect. The specific terms and conditions governing this insurance program are set forth in detail in the master policy or policies governing the program as issued by the carrier or carriers. The City currently pays the entire premium for this coverage.

**ACCIDENTAL DEATH & DISMEMBERMENT (AD&D)**

Current coverage cost is \$.020 per \$1,000 of insurance. Your AD&D insurance coverage amount is 1 time your salary to a maximum of \$100,000.

**SHORT TERM DISABILITY**

Current coverage cost is \$.49 per \$10 of weekly benefit – 66.67% of earnings (\$800max) 26 weeks after the 8<sup>th</sup> day of sickness.

The City makes available a group short-term disability program for all full-time employees. In general, the short-term disability insurance provides 66.67% of earnings (maximum \$800.00) up to twenty-six (26) weeks commencing on the first day of accident and the eighth day of sickness. The specific terms and conditions governing the short-term disability program are set forth in detail in master policy or policies governing the program as issued by the carrier or carriers. The City currently pays the entire premium for this coverage.

**WORKERS COMPENSATION**

Section 6.4 Workers Compensation Leave In all cases of workers compensation injuries, the employee must be seen by a physician designated by the City. Requests for workers compensation leave shall be in writing, signed by the employee, and given to the City Manager.



Workers' compensation coverage is provided for all employees. The City may allow the employee the use of PTO leave to supplement such payments at the discretion of the Manager.

**Assumptions:** Class Code Rate x per \$100 of Payroll

<u>Class Code</u>	<u>Description</u>	<u>Rate</u>
5509-00	Street Operation	6.59
7520-00	Water Operation	3.27
7580-00	Sewer Operation	1.47
7720-01	Police Officers	2.53
8395-00	Garage Operations	3.01
8810-01	Clerical-Office	0.38
8810-02	Elected Officials	0.20
9015-00	Building Operations	4.07
9102-00	Parks & Recreation	2.82
9103-00	Crossing Guards	3.45
9156-00	Theatre-Entertainers	0.84
9410-00	Municipal Employee	0.65

**LONGEVITY  
POLICY**

On or after December 1 of each year, a regular full-time or part-time employee (currently 24/41 employees) hired prior to January 01, 2007 employed as of that date who has completed five (5) or more years of continuous service with the City as of the last anniversary date of his or her employment shall receive a lump sum payment a longevity bonus according to schedule below.

**DPW (SEIU) LONGEVITY**

This benefit shall only be provided to employees employed full time by the City before January 1, 2013. On or after December 1 of each year, an employee employed as of that date who has completed five (5) or more years of continuous service with the city as of the last anniversary date of his employment shall receive in a lump sum payment a longevity bonus in accordance with the schedule below.

**PD (POAM/COAM) LONGEVITY**

On or after December 1 of each year, a full-time employee employed as of that date who has completed five (5) or more years of continuous service with the City as of the last anniversary date of his employment shall receive in a lump sum payment a longevity bonus in accordance with the schedule below.

0-4 years - \$0  
5-9 years - \$250  
10-14 years - \$400  
15+ years - \$500



## RETIREMENT

The City provides a defined contribution Retirement Plan for City employees who meet minimum eligibility requirements as set forth in the Plan. The major provisions of this Plan are set forth in the Summary Plan Description for the City Money Purchase Pension Plan. Please refer to the Summary Plan Description for details on the Plan.

## DEFINED BENEFIT PENSION PLAN

### MERS - Michigan Employees Retirement System (MERS)

Michigan Employees Retirement System (MERS) - The City provides a defined benefit retirement plan for the Police Department only. The City shall provide to all full-time bargaining unit members the MERS retirement benefit program of B-4, F-55/20 and E-2 riders. For employees hired on or after July 1, 2011, the Employer's maximum contribution shall be 10% of the Normal Cost. Employees shall contribute by payroll deduction any amounts necessary to fund the plan above 10% of the normal cost.

### Pension

For purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### Plan Description

The City's defined benefit pension plan provides retirement, disability, and death benefits to plan members and beneficiaries. The City's defined benefit pension plan is affiliated with the Municipal Employees' Retirement System of Michigan (MERS), an agent, multiple-employer, statewide public employee retirement system established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board and acts as a common investment and administrative agent for municipalities in Michigan. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com).

### Funding Policy

Contribution rates for each participating employer and its covered employees are established, and may be amended, by each participating unit. The contribution rates are determined based on the benefit structure established by each employer. Covered employees are not required to contribute to the plan. Participating employers are required to contribute amounts necessary to finance the coverage of their employees through periodic contributions at actuarially determined rates. Administrative costs of the plan are financed through investment earnings.

How quickly a plan attains the 100% funding goal depends on many factors such as:

- The current funded ratio
- The future experience of the plan
- The amortization period



The City provides a defined benefit retirement plan for the Police Department only. The City shall provide to all full-time bargaining unit members the MERS retirement benefit program of B-4, F-55/20 and E-2 riders. For employees hired on or after July 1, 2011, the Employer's maximum contribution shall be 10% of the Normal Cost. Employees shall contribute by payroll deduction any amounts necessary to fund the plan above 10% of the normal cost.

**Benefits Provided**

The City's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries and covers employees of the City's police department. Retirement benefits for eligible employees are calculated as 2.50% of the employee's five-year final average compensation, times the employee's years of service, with a maximum of 80% of final average compensation. Normal retirement age is 60 with early retirement at a reduced benefit at age 50, with 25 years of service, or age 55, with 15 years of service. Deferred retirement benefits vest after 10 years of credited service but are not paid until the date retirement would have occurred had the member remained an employee. Covered employees, hired after June 2011, are required to contribute 2.71% of compensation to the plan. An employee who leaves service may withdraw their contributions, plus any accumulated interest. Benefit terms, within the parameters of MERS, are established and amended by the authority of the City Council.

**Employees Covered by Benefit Terms**

At the December 31, 2021, measurement date, the following employees were covered by the benefit terms:

Retirees/Beneficiaries	10
Vested Former Employees	3
Active Employees	<u>8</u>
Total Participants	21

**Annual Pension Cost**

For the year ended December 31, 2021 (MERS Actuarial Report dated 12-31-2021), the City's estimated annual pension cost of \$294,024 for its defined benefit pension plan was equal to the required normal cost and payments on the unfunded liability. The City also recognized a net pension unfunded liability, associated with its defined benefit pension plan, in the amount of \$2,219,940.

**Contributions**

The City is required to contribute amounts at least equal to an actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Certain covered employees are required to contribute to the plan. For the fiscal year ended June 30, 2022, City contributions ranged from 16.54% to 78.73% of monthly covered payroll. For the fiscal year ended June 30, 2022, the City contributed \$283,645 to the plan, while employees contributed \$21,470.





Trend information for MERs Defined Benefit is as follows:

<i>Fiscal year ending</i>	<i>Annual pension cost (APC)</i>
06/30/2011	\$135,474
06/30/2012	\$152,844
06/30/2013	\$153,830
06/30/2014	\$152,937
06/30/2015	\$177,408
06/30/2016	\$299,083
06/30/2017	\$341,037
06/30/2018	\$289,053
06/30/2019	\$346,812
06/30/2020	\$206,422
06/30/2021	\$273,888
06/30/2022	\$294,024

### **Funded Status and Funding Progress Changes in the Net Pension Liability**

The funded status of the plan as of December 31, 2021, the most recent actuarial date, is as follows:

<i>MERS Cal Year</i>	<i>Actuarial value of assets (a)</i>	<i>accrued liability (AAL) entry age (b)</i>	<i>Unfunded AAL (UAAL) (b-a)</i>	<i>Funded ratio (a/b)</i>
2010	\$ 2,884,473	\$ 4,022,271	\$1,137,798	71.7%
2011	\$ 3,048,589	\$ 4,232,060	\$1,183,471	72.0%
2012	\$ 3,234,874	\$ 4,223,695	\$ 988,821	76.6%
2013	\$ 3,467,283	\$ 4,446,999	\$ 979,716	8.0%
2014	\$ 3,488,993	\$ 4,572,186	\$1,083,193	76.3%
2015	\$ 3,428,756	\$ 5,148,422	\$1,719,666	78.4%
2016	\$ 3,787,258	\$ 5,522,862	\$1,735,604	68.8%
2017	\$ 4,273,676	\$ 5,783,835	\$1,510,159	73.9%
2018	\$ 4,094,009	\$ 5,996,807	\$1,902,798	68.3%
2019	\$ 4,564,470	\$ 6,586,430	\$2,021,960	73.0%
2020	\$ 4,912,744	\$ 7,156,444	\$2,468,438	66.6%
2021	\$ 5,677,403	\$ 8,157,777	\$2,480,374	70.0%

### **DEFINED CONTRIBUTION PENSION PLAN**

The City contributes to the City of Allegan Employees' Money Purchase Plan, a defined contribution pension plan. The plan covers employees not eligible to participate in the defined benefit pension plan and is administered by a third-party administrator.



In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Employees are eligible to participate after completing one thousand hours of service and attaining the age of eighteen. The Plan requires that the City contribute, on behalf of each covered employee, the greater of 10% to 12% of their taxable wage base or \$1,500. For the year ended June 30, 2022, the City made the required contributions of \$191,167.

The City's contributions for each employee (and interest allocated to the employee's account) are fully vested after five years of continuous service. City contributions for, and interest forfeited by, employees who leave employment before five years of service are used to reduce the City's current period contribution requirement. Employees are not required to contribute to the Plan.

At June 30, 2022, the City reported no accrued liability as part of the contributions to the Plan. The City is not responsible for investment management of plan assets.

Trend information for JH Defined Contribution is as follows:

<i>Fiscal year ending</i>	<i>Annual contribution cost</i>
06/30/2011	\$159,161
06/30/2012	\$145,835
06/30/2013	\$163,083
06/30/2014	\$156,717
06/30/2015	\$166,383
06/30/2016	\$165,000
06/30/2017	\$160,092
06/30/2018	\$245,016
06/30/2019	\$181,351
06/30/2020	\$178,759
06/30/2021	\$189,656
06/30/2022	\$191,167

FISCAL YEAR

2024



Section 7

Appendix

Additional ancillary information, including:

- Appendix A – Fees Schedule
- Appendix B – Debt Schedule & Expenditures
- Appendix C – Acronyms
- Appendix D – Glossary of Terms
- Appendix E – Investment Policy
- Appendix F – Approved Vendor List
- Appendix G – Performance Metrics

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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)

FISCAL YEAR

2024



Section 7

Appendix A

Fee Schedule.



### POLICE DEPARTMENT Parking Violations/Tickets

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
		Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Fee Type	Description			
Ticket	Per Offense	\$ 20.00	\$ 20.00	\$ 20.00
Ticket	Handicap	\$ 50.00	\$ 50.00	\$ 50.00

### FOIA/Accident Reports

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
		Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Fee Type	Description			
Paper Copies	Page	\$ 0.25	\$ 0.25	\$ 0.25
Hourly Rate of Least Expensive Competent Employee	Hour	Varies	Varies	Varies
Cost of Materials	Each	Varies	Varies	Varies
Police Reports	Each	\$ 5.00	\$ 5.00	\$ 5.00

### Enforcement Civil Penalties

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
		Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Fee Type	Description			
Animal Violations (Chapter 6 of City Charter)	1st Violation	\$ 50.00	\$ 50.00	\$ 50.00
Animal Violations (Chapter 6 of City Charter)	2nd Violation	\$ 150.00	\$ 150.00	\$ 150.00
Animal Violations (Chapter 6 of City Charter)	3rd Violation	\$ 300.00	\$ 300.00	\$ 300.00
Animal Violations (Chapter 6 of City Charter)	4th+ Violation	\$ 500.00	\$ 500.00	\$ 500.00

### Licenses

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
		Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Fee Type	Description			
Peddlers License Application	Permit	\$ 50.00	\$ 50.00	\$ 50.00

### Events

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
		Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Fee Type	Description			
Non-City Events	Per Officer/Event	Cost Driven Benefits Amount	Cost Driven Benefits Amount	Cost Driven Benefits Amount
Blocking of Streets/Barricade	Per Event	Cost Driven Benefits Amount	Cost Driven Benefits Amount	Cost Driven Benefits Amount



## WATER UTILITY DEPARTMENT

## Water Fund

Fee Type	Description	Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
		Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
New Service	First 100' (200' Corner Lot)	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Additional Service	Extra Per Foot	\$ 75.00	\$ 75.00	\$ 75.00
Service Tap	1" No Excavation*	\$ 800.00	\$ 900.00	\$ 950.00
Service Tap	1" With Excavation**	\$ 1,500.00	\$ 1,600.00	\$ 1,700.00
Service Tap	2" No Excavation*	\$ 1,500.00	\$ 1,750.00	\$ 1,850.00
Service Tap	2" With Excavation**	\$ 3,000.00	\$ 3,250.00	\$ 3,500.00
Service Calls	M-F 7a-3p	\$ 50.00	\$ 50.00	\$ 50.00
Service Calls	After Hours	\$ 150.00	\$ 150.00	\$ 150.00
Service Calls	Holidays	\$ 300.00	\$ 300.00	\$ 300.00
Inspections	Service Tap - City Staff	\$ 50.00	\$ 85.00	\$ 90.00
Inspections	Service Tap - Plumbing Inspector	Varies	Varies	Varies
Inspections	Backflow Preventer - 1st	\$ -	\$ -	\$ -
Inspections	Backflow Preventer - Follow Up	\$ 50.00	\$ 85.00	\$ 90.00
New Meter & Setter	Meter Cost No Installation	Cost + \$25	Cost + \$25	Cost + \$25
Damaged Meter, Meter Head, Remote Terminal	Meter Cost No Installation	Cost + \$25	Cost + \$25	Cost + \$25
Frost Plate	1st Installation	\$ -	\$ -	\$ -
Frost Plate	Replacement	Cost + \$25	Cost + \$25	Cost + \$25
Service Disconnect/Reconnect***	2" and smaller at curb box	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Service Disconnect/Reconnect***	2" and smaller at main (Apr-Oct)	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Service Disconnect/Reconnect***	2" and smaller at main (Nov-Mar)	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Service Disconnect/Reconnect***	Over 2"	\$5,000 + T&M	\$5,000 + T&M	\$5,000 + T&M
Shallow Well	Application	\$ 50.00	\$ 50.00	\$ 50.00
Shallow Well	Permit	\$ 500.00	\$ 500.00	\$ 500.00
Shallow Well	Inspection	\$ 100.00	\$ 100.00	\$ 100.00
Private Tanker Rates	Annual Application	\$ 50.00	\$ 50.00	\$ 100.00
Private Tanker Rates	Cost Per 1,000 Gallons	\$ 5.62	\$ 5.62	Current Rate
AFD Tanker Rate (Non FD Fires)	Cost Per 1,000 Gallons	\$ 5.62	\$ 5.62	Current Rate
Hydrant Meter Rental	Deposit Per Location	\$ 300.00	\$ 300.00	\$ 300.00
Hydrant Meter Rental	5/8" Meter Per Week (Includes 5,000 Gallons)	\$ 50.00	\$ 50.00	\$ 50.00
Hydrant Meter Rental	2" Meter Per Week (Includes 10,000 Gallons)	\$ 75.00	\$ 75.00	\$ 75.00
Hydrant Meter Rental	2" RPZ Per Week	\$ 75.00	\$ 75.00	\$ 75.00
Hydrant Meter Rental-Water Costs	Cost Per 1,000 Gallons (After Included Gallons)	\$ 3.75	\$ 3.75	Current Rate
Hydrant Meter Rental	Damaged or Non-Returned Wrench/Adaptor	Cost + \$25	Cost + \$25	Cost + \$25
Hydrant Meter Rental	Damaged or Non-Returned 5/8" Meter Per Week	Cost + \$25	Cost + \$25	Cost + \$25
Hydrant Meter Rental	Damaged or Non-Returned 2" Meter Per Week	Cost + \$25	Cost + \$25	Cost + \$25
Hydrant Meter Rental	Damaged or Non-Returned 2" RPZ Per Week	Cost + \$25	Cost + \$25	Cost + \$25
Fines	1st Offense (Each)	\$ 1,000.00	\$ 1,000.00	\$ 100.00
Fines	2nd Offense (Each)	\$ 2,500.00	\$ 2,500.00	\$ 250.00
Fines	3rd Offense (Each)	\$ 5,000.00	\$ 5,000.00	\$ 500.00
Fines	Subsequent Offenses (Each)	Up to \$10,000.00	Up to \$10,000.00	\$1,000.00
Appeal Fees	Each	T&M	T&M	T&M
Deposits	Per Account	\$ 200.00	\$ 200.00	\$ 200.00
Commodity Charges	Per 1,000 Gallons	\$ 5.01	\$ 5.01	\$ 5.16
4" Fire Sprinkling	Per Meter Per Month	\$ 39.16	\$ 39.16	\$ 40.33
6" Fire Sprinkling	Per Meter Per Month	\$ 48.94	\$ 48.94	\$ 50.41
8" Fire Sprinkling	Per Meter Per Month	\$ 68.53	\$ 68.53	\$ 70.59
10" Fire Sprinkling	Per Meter Per Month	\$ 88.10	\$ 88.10	\$ 90.74
<1" - RTS	Per Meter Per Month	\$ 17.28	\$ 17.28	\$ 17.80
1" - RTS	Per Meter Per Month	\$ 34.52	\$ 34.52	\$ 35.56
1.5" - RTS	Per Meter Per Month	\$ 69.06	\$ 69.06	\$ 71.13
2" - RTS	Per Meter Per Month	\$ 93.55	\$ 93.55	\$ 96.36
3" - RTS	Per Meter Per Month	\$ 207.11	\$ 207.11	\$ 213.32
4" - RTS	Per Meter Per Month	\$ 347.73	\$ 347.73	\$ 358.16
6" - RTS	Per Meter Per Month	\$ 863.09	\$ 863.09	\$ 888.98
Lab Bacti Testing	Per Sample	\$ 20.00	\$ 20.00	\$ 20.00
Delinquency Fee (Turn On/Off)	M-F 7a-3p	\$ 50.00	\$ 50.00	\$ 50.00
Delinquency Fee (Turn On/Off)	After Hours	\$ 150.00	\$ 150.00	\$ 150.00
Penalty Fee	After Due Date	5% (\$2.50 min)	5% (\$2.50 min)	5% (\$2.50 min)
Read & Change Fee	Per Address (Current Customer Pays)	\$ 20.00	\$ 20.00	n/a

\*Service Tapping Fee for Water, Sprinkler or Fire with No Excavation (with Customers Approved Contractor)

Includes: tap of water main, corp stop, curb stop, valve box, up to 10' copper

Does not include meter

\*\*Service Tapping Fee for Water, Sprinkler or Fire with Excavation (Customer Hiring City)

Includes: tap of water main, corp stop, curb stop, valve box, up to 10' copper

Does not include meter

\*\*\*Service Disconnect or Reconnect Fee

Includes Excavation, Does not include Road Repair





WATER UTILITY DEPARTMENT

Sewer Fund

Fee Type	Description	Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
		Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
New Service	First 100' (200' Corner Lot)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Additional Service	Extra Per Foot	\$ 50.00	\$ 50.00	\$ 50.00
Service Tap	6" No Excavation*	\$ 500.00	\$ 600.00	\$ 650.00
Service Tap	6" With Excavation**	\$ 1,500.00	\$ 1,750.00	\$ 1,850.00
Service Calls	M-F 7a-3p	\$ 50.00	\$ 50.00	\$ 50.00
Service Calls	After Hours	\$ 150.00	\$ 150.00	\$ 150.00
Service Calls	Holidays	\$ 300.00	\$ 300.00	\$ 300.00
Inspections	Service Tap - City Staff	\$ 50.00	\$ 85.00	\$ 90.00
Inspections	Service Tap - Plumbing Inspector	Varies	Varies	Varies
Inspections	Backflow Preventer - 1st	\$ -	\$ -	\$ -
Inspections	Backflow Preventer - Follow Up	\$ 50.00	\$ 85.00	\$ 90.00
New Meter	Meter Cost No Installation	Cost + \$25	Cost + \$25	Cost + \$25
Damaged Meter, Meter Head, Remote Terminal	Meter Cost No Installation	Cost + \$25	Cost + \$25	Cost + \$25
Service Disconnect/Reconnect***	6" at Curb	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Service Disconnect/Reconnect***	6" at Sewer Main (Apr-Oct)	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Service Disconnect/Reconnect***	6" at Main (Nov-Mar)	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Service Disconnect/Reconnect***	Over 6"	\$5,000 + T&M	\$5,000 + T&M	\$5,000 + T&M
Vactor Truck Service	M-F 7a-3p (Per Hour)	\$ 175.00	\$ 175.00	\$ 200.00
Vactor Truck Service	After Hours & Weekends (Per Hour)	\$ 300.00	\$ 300.00	\$ 350.00
Camera Service	M-F 7a-3p (Per Hour)	\$ 100.00	\$ 100.00	\$ 125.00
Camera Service	After Hours & Weekends (Per Hour)	\$ 200.00	\$ 200.00	\$ 225.00
Fines	1st Offense (Each)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Fines	2nd Offense (Each)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Fines	3rd Offense (Each)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Fines	Subsequent Offenses (Each)	Up to \$10,000.00	Up to \$10,000.00	Up to \$10,000.00
Appeal Fees	Each	T&M	T&M	T&M
Deposits	Per Account	\$ 200.00	\$ 200.00	\$ 200.00
Commodity Charges	Per 1,000 Gallons	\$ 6.72	\$ 6.82	\$ 6.92
Flat Rate Commodity	Per Meter Per Month	\$ 47.04	\$ 47.75	\$ 48.47
<1" - RTS	Per Meter Per Month	\$ 18.55	\$ 18.83	\$ 19.11
1" - RTS	Per Meter Per Month	\$ 46.38	\$ 47.08	\$ 47.79
1.5" - RTS	Per Meter Per Month	\$ 92.75	\$ 94.14	\$ 95.55
2" - RTS	Per Meter Per Month	\$ 120.57	\$ 122.38	\$ 124.22
3" - RTS	Per Meter Per Month	\$ 278.26	\$ 282.43	\$ 286.67
4" - RTS	Per Meter Per Month	\$ 463.76	\$ 470.72	\$ 477.78
6" - RTS	Per Meter Per Month	\$ 927.54	\$ 941.45	\$ 955.57
Delinquency Fee (Turn On/Off)	M-F 7a-3p	\$ 50.00	\$ 50.00	\$ 50.00
Delinquency Fee (Turn On/Off)	After Hours	\$ 150.00	\$ 150.00	\$ 150.00
Penalty Fee	After Due Date	5% (\$2.50 min)	5% (\$2.50 min)	5% (\$2.50 min)
Read & Change Fee	Per Address (Current Customer Pays)	\$ 20.00	\$ 20.00	\$ 20.00

\*Service Tapping Fee for Sewer with No Excavation (with Customers Approved Contractor)

Includes: tap of sewer main, 6" "Y" and up to 10' 6" PVC Pipe

Does not include meter or road repair

\*\*Service Tapping Fee for Sewer with Excavation (Customer Hiring City)

Includes: tap of sewer main, 6" "Y" and up to 10' 6" PVC Pipe

Does not include meter or road repair

\*\*\*Service Disconnect or Reconnect Fee

Includes Excavation, Does not include Road Repair





WATER UTILITY DEPARTMENT

Industrial Pretreatment

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
Fee Type	Description	Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Permit Set Up	Each	\$ 200.00	\$ 250.00	\$ 250.00
Permit Application	Each	\$ 500.00	\$ 600.00	\$ 600.00
Permit Renewal without Change	Each	\$ 200.00	\$ 250.00	\$ 250.00
Permit Renewal with Change	Each	\$ 500.00	\$ 600.00	\$ 600.00
City Monitoring	Sample	T&M	T&M	T&M
Inspection	Hour	\$ 75.00	\$ 85.00	\$ 90.00
Surveillance	Monthly	\$ 250.00	\$ 300.00	\$ 300.00
Surveillance	Monthly	\$ 500.00	\$ 600.00	\$ 600.00
Construction or Procedure Review	Each	T&M	T&M	T&M
Surcharges	Per Lb	Current Rates	Current Rates	Current Rates
Fines	1st Offense (Each)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Fines	2nd Offense (Each)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Fines	3rd Offense (Each)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Fines	Subsequent Offenses (Each)	Up to \$10,000.00	Up to \$10,000.00	Up to \$10,000.00
Appeal Fees	Each	T&M	T&M	T&M
BioChemical Oxygen Demand-BOD	Per lb	\$ 0.573	\$ 0.582	\$ 0.591
Suspended Solids	Per lb	\$ 0.450	\$ 0.457	\$ 0.464
Total Phosphorus	Per lb	\$ 0.713	\$ 0.724	\$ 0.735
Fats/Oils/Greases-F.O.G.	Per lb	\$ 0.203	\$ 0.206	\$ 0.209

Septage Receiving

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
Fee Type	Description	Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Septage	< 2MG/Gal	\$ 0.0625	\$ 0.0650	\$ 0.0700
Septage	> 2MG/Gal.	\$ 0.0525	\$ 0.0550	\$ 0.0600
Septage	RV/Each	\$ 10.00	\$ 10.00	\$ 10.00
Septage	Truck Cleanout/Each	\$ 25.00	\$ 25.00	\$ 25.00
Industrial	Per Gallon	Increase 1.5%	Increase 1.5%	Increase 3.0%



## DEPARTMENT OF PUBLIC WORKS

## Airport

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
Fee Type	Description	Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Hangars 1-16	Monthly	\$ 135.00	\$ 135.00	\$ 135.00
Hangars 17-20, 22-25, 27-30, 32-35	Monthly	\$ 185.00	\$ 185.00	\$ 185.00
Hangars 21,26,31,36	Monthly	\$ 240.00	\$ 240.00	\$ 240.00
Apron Tiedowns	Monthly	\$ 20.00	\$ 20.00	\$ 20.00
Terminal Hangar	Monthly	\$ 826.88	\$ 826.88	\$ 868.22
Ground Lease (calculated per square foot)	Annually	Varies	.27/sq.ft.	.27/sq.ft.

## Cemetery

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
Fee Type	Description	Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Full Burial With Tent - Weekday	Each	\$ 550.00	\$ 550.00	\$ 550.00
Full Burial Without Tent - Weekday	Each	\$ 450.00	\$ 450.00	\$ 450.00
Full Burial With Tent - Saturday	Each	\$ 830.00	\$ 830.00	\$ 830.00
Full Burial Without Tent - Saturday	Each	\$ 730.00	\$ 730.00	\$ 730.00
Cremation Burial With Tent - Weekday	Each	\$ 350.00	\$ 350.00	\$ 350.00
Cremation Burial Without Tent - Weekday	Each	\$ 250.00	\$ 250.00	\$ 250.00
Cremation Burial With Tent - Saturday	Each	\$ 490.00	\$ 490.00	\$ 490.00
Cremation Burial Without Tent - Saturday	Each	\$ 390.00	\$ 390.00	\$ 390.00
Infant Burial With Tent - Weekday	Each	\$ 360.00	\$ 360.00	\$ 360.00
Infant Burial Without Tent - Weekday	Each	\$ 270.00	\$ 270.00	\$ 270.00
Infant Burial With Tent - Saturday	Each	\$ 450.00	\$ 450.00	\$ 450.00
Infant Burial Without Tent - Saturday	Each	\$ 360.00	\$ 360.00	\$ 360.00
Grave Space - City Resident Full Size	Each	\$ 250.00	\$ 250.00	\$ 250.00
Grave Space - City Resident Half Size	Each	\$ 125.00	\$ 125.00	\$ 125.00
Grave Space - Non Resident Full Size	Each	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Grave Space - Non Resident Half Size	Each	\$ 900.00	\$ 900.00	\$ 900.00
Perpetual Care Full Size Space	Each	\$ 150.00	\$ 150.00	\$ 150.00
Perpetual Care Half Size Space	Each	\$ 75.00	\$ 75.00	\$ 75.00
Full disinterment	Each	\$ 500.00	\$ 500.00	\$ 500.00
Infant disinterment	Each	\$ 375.00	\$ 375.00	\$ 375.00
Cremation disinterment	Each	\$ 300.00	\$ 300.00	\$ 300.00
Tree and Shrub Removal	Each	\$50 minimum	\$50 minimum	\$50 minimum
Headstone Foundation	Each	.50/sq inch	.50/sq inch	.50/sq inch
Headstone Foundation Removal	Each	.25/sq inch	.25/sq inch	.25/sq inch



## DEPARTMENT OF PUBLIC WORKS

## Parks

Hanson, Mahan, Jaycee, Riverfront, and Sports Complex Park		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
Fee Type	Description	Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Gazebo/Pavilion - 1/2 Day	Each	\$ 100.00	\$ -	\$ -
Gazebo/Pavilion - Full Day	Each	\$ 200.00	\$ -	\$ -
Gazebo/Pavilion - First Four (4) Hours	Each	\$ -	\$ 20.00	\$ 20.00
Gazebo/Pavilion - Every Hour Over 4 Hours	Each	\$ -	\$ 10.00	\$ 10.00
Sports Complex User Fee for Organizations	Per Player	\$ 15.00	\$ 15.00	\$ 15.00
Sports Complex Fees 4 Day Rental (Fall Season)*	Per Team	\$ 250.00	\$ 250.00	\$ 250.00
Sports Complex Fees 4 Day Rental (Summer Season)**	Per Team	\$ 350.00	\$ 350.00	\$ 350.00
Farmers Market	Per 10 x10 Space	\$ 10.00	\$ 10.00	\$ 10.00
Adopt-A-Planter	Each	\$ 50.00	\$ 50.00	\$ -

\* Fall (September - November)

\*\* Summer (May - August)

## Equipment

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
Fee Type	Description	Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Crowd Control Panels or Picnic Tables	Each	\$ 5.00	\$ 5.00	\$ 5.00
Crowd Control Panel or Picnic Tables Deposit	Each	\$ 300.00	\$ 300.00	\$ 300.00
Crowd Control Panel/Picnic Table Delivery & Return-Weekday	Each Event	\$ 50.00	\$ 50.00	\$ 50.00
Crowd Control Panel/Picnic Table Delivery & Return-Weekend	Each Event	\$ 100.00	\$ 100.00	\$ 100.00
Traffic Control	Each	\$5 (\$25 Min)	\$5 (\$25 Min)	\$5 (\$25 Min)
2nd Street Bridge Banner Hanging	Each	\$ 150.00	\$ 150.00	\$ 150.00
City Equipment (1 Hour Minimum) - MDOT Schedule C	Per Hour	Equip Rental Rates	Equip Rental Rates	Equip Rental Rates

## Driveway/Sidewalk

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
Fee Type	Description	Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Driveway Permit	Each	\$ 25.00	\$ 25.00	\$ 25.00
Permit to Work in the Right of Way	Each	\$ 25.00	\$ 25.00	\$ 25.00



### CITY HALL ADMINISTRATION Planning/Zoning

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
Fee Type	Description	Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Site Plan Review	Application	\$ 350.00	\$ 350.00	\$ 350.00
Development Plan Review	Application	\$ 500.00	\$ 500.00	\$ 500.00
Zoning Map Amendment	Application	\$ 350.00	\$ 350.00	\$ 350.00
Zoning Ordinance Amendment	Application	\$ 350.00	\$ 350.00	\$ 350.00
Zoning Ordinance Combination Amendment	Application	\$ 500.00	\$ 500.00	\$ 500.00
Zoning Ordinance Variance (ZBA)	Application	\$ 350.00	\$ 350.00	\$ 350.00
Zoning Ordinance Determination	Application	\$ 100.00	\$ 100.00	\$ 100.00
Zoning Ordinance Special Use	Application	\$ 350.00	\$ 350.00	\$ 350.00
Master Plan Text Amendment	Application	\$ 350.00	\$ 350.00	\$ 350.00
Master Plan Map Amendment	Application	\$ 350.00	\$ 350.00	\$ 350.00
Master Plan Combination Amendment	Application	\$ 500.00	\$ 500.00	\$ 500.00
Land Use Permit (Fence/Shed)	Application	\$ 25.00	\$ 25.00	\$ 25.00
Sign Permit First Sign	Per Sign	Per PCI	Per PCI	Per PCI
Sign Permit Each Additional Sign	Per Sign	Per PCI	Per PCI	Per PCI
Sign Permit Moveable Free Standing	Per Sign	Per PCI	Per PCI	Per PCI
Sign Permit Temporary	Per Sign	\$ 25.00	\$ 25.00	\$ 25.00
Property Splits or Combinations	Per Application	\$ 75.00	\$ 75.00	\$ 75.00
Food Truck Permit (Annual)	Application	\$ 10.00	\$ 10.00	\$ 10.00
Keeping of Chickens	Application (1 time fee) - April 2023	\$ -	\$ -	\$ 10.00
Home Occupation - Minor	Application	\$ 25.00	\$ 25.00	\$ 25.00
Home Occupation - Major	Application	\$ 200.00	\$ 200.00	\$ 200.00

### Griswold

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
Fee Type	Description	Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Griswold Building	Flat Fee (Weekday Events - 6 Hours)	\$ -	\$ 1,100.00	\$ 1,100.00
Additional Hours After 6	Hourly Rent - Weekday	\$ -	\$ 50.00	\$ 50.00
Griswold Building	Flat Fee (Weekend Events - 6 Hours)	\$ -	\$ 1,800.00	\$ 1,800.00
Additional Hours After 6	Hourly Rent - Weekend	\$ -	\$ 100.00	\$ 100.00
Griswold Building	Flat Fee (Events Over 80 Hours)	\$ -	\$ 3,000.00	\$ 3,000.00
Auditorium	Hourly Rent - Weekday	\$ 75.00	\$ 100.00	\$ 100.00
Auditorium	Event Rent - Weekday (6 Hours)	\$ 300.00	\$ 400.00	\$ 400.00
Additional Hours After 6	Hourly Rent - Weekday	\$ 50.00	\$ 50.00	\$ 50.00
With Banquet Room	Hourly Rent - Weekday	\$ 50.00	\$ 50.00	\$ 50.00
Auditorium	Hourly Rent - Weekend	\$ -	\$ 150.00	\$ 150.00
Auditorium	Event Rent - Weekend (6 Hours)	\$ -	\$ 750.00	\$ 750.00
Additional Hours After 6	Hourly Rent - Weekend	\$ 50.00	\$ 75.00	\$ 75.00
With Banquet Room	Hourly Rent - Weekend	\$ 50.00	\$ 75.00	\$ 75.00
Light and Sound Operator	Flat Fee	\$ -	\$ 200.00	\$ 200.00
Banquet Room	Hourly Rent - Weekday	\$ 125.00	\$ 100.00	\$ 100.00
Banquet Room	Event Rent - Weekday (6 Hours)	\$ 750.00	\$ 400.00	\$ 400.00
Additional Hours After 6	Hourly Rent - Weekday	\$ -	\$ 50.00	\$ 50.00
Banquet Room	Hourly Rent - Weekend	\$ -	\$ 150.00	\$ 150.00
Banquet Room	Event Rent - Weekend (6 Hours)	\$ -	\$ 750.00	\$ 750.00
Additional Hours After 6	Hourly Rent - Weekend	\$ -	\$ 75.00	\$ 75.00
Décor (with Banquet Room Rental)	Flat Fee	\$ -	\$ 100.00	\$ 100.00
Marilla Lounge	Hourly Rent - Weekday	\$ 50.00	\$ 50.00	\$ 50.00
Marilla Lounge	Hourly Rent - Weekend	\$ -	\$ 75.00	\$ 75.00
Marilla Lounge with Auditorium or Banquet Room	Hourly Rent - Weekday	\$ 25.00	\$ 25.00	\$ 25.00
Marilla Lounge with Auditorium or Banquet Room	Hourly Rent - Weekend	\$ -	\$ 50.00	\$ 50.00
Club Lounge	Hourly Rent - Weekday	\$ 50.00	\$ 25.00	\$ 25.00
Club Lounge	Hourly Rent - Weekend	\$ -	\$ 50.00	\$ 50.00
Club Lounge with Auditorium or Banquet Room	Hourly Rent - Weekday	\$ 25.00	\$ 25.00	\$ 25.00
Club Lounge with Auditorium or Banquet Room	Hourly Rent - Weekend	\$ -	\$ 50.00	\$ 50.00



### CITY HALL ADMINISTRATION Regent Theater

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
Fee Type	Description	Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Admissions 7pm Tues-Sat	Per Person	\$ 5.00	\$ 5.00	\$ 5.00
Admissions 7pm Mon (2 for 1)	Per Person	\$2.50/\$5.00	\$2.50/\$5.00	\$2.50/\$5.00
Admissions 2pm Sat	Per Person	\$ 4.00	\$ 4.00	\$ 4.00
Admissions 9:30pm Sat	Per Person	\$ 5.00	\$ 5.00	\$ -
Special Event Ticket	Each	\$ 5.00	\$ 5.00	\$ 5.00
Concessions Sm Popcorn	Each	\$ 1.50	\$ 1.50	\$ 1.50
Concessions Md Popcorn	Each	\$ 2.00	\$ 2.00	\$ 2.00
Concessions Lg Popcorn	Each	\$ 3.00	\$ 3.00	\$ 3.00
Concessions Popcorn Refill	Each	\$ 0.25	\$ 0.25	\$ 0.25
Concessions Tues Night w/Bowl	Each	\$ -	\$ -	\$ -
Concessions Tues Night w/out Bowl	Each	\$ 0.25	\$ 0.25	\$ 0.25
Concessions Tues Night Refills	Each	\$ -	\$ -	\$ -
Concessions Bottled Water	Each	\$ 1.50	\$ 1.50	\$ 1.50
Concessions Sm Fountain Pop	Each	\$ 1.50	\$ 1.50	\$ 1.50
Concessions Md Fountain Pop	Each	\$ 2.50	\$ 2.50	\$ 2.50
Concessions Lg Fountain Pop	Each	\$ 3.50	\$ 3.50	\$ 3.50
Concessions Fountain Pop Refill	Each	\$ 1.00	\$ 1.00	\$ 1.00
Concessions Sm Candy	Each	\$ 0.25	\$ 0.25	\$ 0.25
Concessions Md Candy	Each	\$ 1.50	\$ 1.50	\$ 1.50
Concessions Lg Candy	Each	\$ 2.00	\$ 2.00	\$ 2.00
Concessions Cotton Candy Tub	Each	\$ 3.00	\$ 3.00	\$ 3.00
Concessions Dippin' Dots	Each	\$ 3.00	\$ 3.50	\$ 3.50
Concessions Combo Goonies	Each	\$ 3.00	\$ 3.00	\$ 3.00
Concessions Combo Alamo	Each	\$ 5.00	\$ 5.00	\$ 5.00
Concessions Combo Casablanca	Each	\$ 6.00	\$ 6.00	\$ 6.00
Concessions Combo I Am Legend	Each	\$ 7.00	\$ 7.00	\$ 7.00
Advertising 3 Months	Per Ad	\$ 200.00	\$ 200.00	\$ 200.00
Advertising 3 Months Non-Profit	Per Ad	\$ 75.00	\$ 100.00	\$ 100.00
Advertising 1 Month	Per Ad	\$ 25.00	\$ 50.00	\$ 50.00
Building Rental	Per Hour	\$ 100.00	\$ 100.00	\$ 100.00
Membership Reel Deal Card	Each	\$ 15.00	\$ 20.00	\$ 20.00
Membership Silver	Annual	\$ 100.00	\$ 125.00	\$ 125.00
Membership Gold	Annual	\$ 200.00	\$ 200.00	\$ 200.00
Membership Platinum	Annual (up to 4 household members)	\$ 300.00	\$ 300.00	\$ 300.00
Membership Platinum	Annual (ea/ add'l household members)	\$ -	\$ 25.00	\$ 25.00
Sponsorships Free Summer Matinee	Annual	\$ 300.00	\$ 300.00	\$ 300.00
Sponsorships Flashback Fridays	Annual	\$ 200.00	\$ 200.00	\$ 200.00
Sponsorships Shocktober!	Annual	\$ 200.00	\$ 200.00	\$ 200.00
Sponsorships Fa La La Fridays	Annual	\$ 300.00	\$ 300.00	\$ 300.00

### Code Enforcement

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
Fee Type	Description	Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Blight Abatement Violation (Ordinance 468)	1st Offense	Cost + 25%	Cost + 25%	Cost + 25%





## CITY HALL ADMINISTRATION

## Clerk

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
Fee Type	Description	Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Marijuana - Parcel with 1 State Operating License	Annual Application (per Parcel)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Marijuana - Parcel with 2 State Operating License	Annual Application (per Parcel)	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Marijuana - Parcel with 3 State Operating License	Annual Application (per Parcel)	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
Marijuana - Parcel with 4 State Operating License	Annual Application (per Parcel)	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
FOIA	Paper Copies (per Page)	\$ 0.25	\$ 0.25	\$ 0.25
FOIA	Hourly Rate of Least Expensive Competent Employee	Varies	Varies	Varies
FOIA	Cost of Materials	Varies	Varies	Varies
Garbage Hauler	Annual Application	\$ 100.00	\$ 100.00	\$ 100.00
Cable Franchise	Application	Varies	Varies	Varies
Garage Sale	Garage Sale Permit	\$ -	\$ -	\$ -
Marriage Services	Marriage/Wedding Services	\$ 25.00	\$ 25.00	\$ 25.00

## Finance/Treasurer/Assessing

		Adopted		Proposed
		2022 Fee	2023 Fee	2024 Fee
Fee Type	Description	Effective Date July 1, 2021	Effective Date July 1, 2022	Effective Date July 1, 2023
Copies-Paper Print	Per Page	\$ 0.25	\$ 0.25	\$ 0.25
Copies-Large Scale/Pictures	Per Page	\$ 5.00	\$ 5.00	\$ 5.00
Copies	Electronic/Digital	Varies	Varies	Varies
Copies-City Map	Per Map	\$ 5.00	\$ 5.00	\$ 5.00
Copies-Zoning Ordinance	Per Set	\$ 50.00	\$ 50.00	\$ 50.00
Copies-Zoning Map-Large Scale	Per Map	\$ 10.00	\$ 10.00	\$ 10.00
Copies-Zoning Map-Small Scale	Per Map	\$ 5.00	\$ 5.00	\$ 5.00
Pass-Through Charge	Per Agreement	0%	20%	20%
Notary	Per Notarization	\$ 10.00	\$ 10.00	\$ 10.00
Assessment Roll Data	Per Season	\$ 100.00	\$ 100.00	\$ 100.00
Materials	Per Roll	\$ 10.00	\$ 10.00	\$ 10.00
Programming Charge	Per Roll	\$ 15.00	\$ 15.00	\$ 15.00
Handling Charge	Per Parcel	\$ 0.03	\$ 0.03	\$ 0.03
Supplemental Updates within Same Fiscal Year	Each Electronic File	\$ 50.00	\$ 50.00	\$ 50.00
Tax Roll Data - Printed	Per Season	\$ 100.00	\$ 100.00	\$ 100.00
Tax Roll Data - Email	Per Season	\$ 100.00	\$ 100.00	\$ 100.00
Levy of Taxes for Other Units	Per Parcel	1%	1%	1%
Basic Research Fee	Per Hour (Minimum of 1/2 Hour Per Project)	\$ 50.00	\$ 50.00	\$ 50.00
Research Fee for Sales Information (Deed/Record Card)	Per Parcel	\$ 25.00	\$ 25.00	\$ 25.00
Re-Issuance of Lost or Damaged City Check	Per Lost/Damaged Check	\$ 25.00	\$ 35.00	\$ 35.00
NSF Customer Check Bank Return Fee	Per Check	\$ 25.00	\$ 35.00	\$ 35.00
Administrative Fee for Background Check	Annual	\$ 20.00	\$ 20.00	\$ 20.00
Use of City Facilities Application For Profit	Per Application/Event*	\$ 100.00	\$ 100.00	\$ 100.00
Use of City Facilities Application Non-Profit	Per Application/Event*	\$ 50.00	\$ 50.00	\$ 50.00
Passport Services Acceptance Fee	Per Application	\$ -	\$ 35.00	\$ 35.00
Passport Services Photo	Per Photo Pair	\$ -	\$ 15.00	\$ 15.00
Passport Services Overnight Delivery	Per Mailing From Same Address	\$ -	\$ 25.00	\$ 25.00
IFT & OPRA				
Administrative Fee To Process	Per Application	\$ 400.00	\$ 400.00	\$ 400.00
Transfer of Personal Property IFT	Per Application	\$ 150.00	\$ 150.00	\$ 150.00

\* Requires Proof of Insurance

All City Licenses are Non-Transferable

Use of City Facilities Application: Additional Fees may be Required by Departments Subject to Use of City Facilities Policy

FISCAL YEAR

2024



Section 7

Appendix B

Debt Schedule and Expenditures.



## FINANCIAL SUMMARY

### DEBT & EXPENDITURES

At the end of the fiscal year 2024, the City has projected total long-term debt outstanding in the amount of \$17,663,525, which represents a net increase of \$274,660 from fiscal year 2023. Debt increased due to new debt that was issued during the fiscal year 2023 when the city bonded for the Downtown Streetscape Project. The City has a AA- bond rating.

General Fund has long-term debt outstanding in the amount of \$3,360,000, which represents a net increase of \$292,660 from fiscal year 2023. Debt per capita is \$643.

Proprietary Funds have long-term debt outstanding in the amount of \$14,303,525, which represents a net increase of \$482,000 from fiscal year 2023.

Other long-term debt obligations of the governmental and business-type activities, totaling \$119,146 and \$33,446 respectively, represent accrued compensated absences. The City's governmental activities also recognized a net pension liability, associated with its defined benefit pension plan, in the amount of \$2,104,036, and a lease liability, associated with financing arrangements for trucks, in the amount of \$469,906.

### STATUTORY & CONSTITUTIONAL DEBT PROVISIONS

Section 21 of Article VII of the Michigan Constitution establishes the authority, subject to statutory and constitutional limitations, for municipalities to incur debt for public purposes:

The legislature shall provide by general laws for the incorporation of cities and villages. Such laws shall limit their rate of ad valorem property taxation for municipal purposes and restrict the powers of cities and villages to borrow money and contract debts. Each city and village is granted power to levy other taxes for public purposes, subject to limitations and prohibitions provided by this constitution or by law.

In accordance with the foregoing authority granted to the State Legislature, the Home Rule Cities Act limits the amount of debt a city may have outstanding at any time. Section 4(a) of this Act provides:

"... the net indebtedness incurred for all public purpose may be as much as, but shall not exceed, the greater of the following:

- (a) Ten percent of the assessed value of all real and personal property in the City.
- (b) Fifteen percent of the assessed value of all real and personal property in the City if that portion of the total amount of indebtedness incurred, which exceeds ten percent, is or has been used solely for the construction or renovation of hospital facilities."

Significant exceptions to the debt limitation have been permitted by the Home Rule Cities Act for certain types of indebtedness, which include: special assessment bonds and Michigan transportation fund bonds (formerly, motor vehicle highway fund bonds), even though they are a general obligation of the City; revenue bonds payable from revenues only, whether secured by a mortgage or not; bonds issued or contract obligations assessments incurred to comply with an order





of the Water Resources Commission of the State of Michigan or a court of competent jurisdiction, and obligations incurred for water supply, sewage, drainage, or refuse disposal or resource recovery projects necessary to protect the public health by abating pollution.

### LEGAL DEBT MARGIN

Pursuant to the statutory and constitutional debt provisions set forth herein, the following schedule reflects the amount of additional debt the City may legally incur as of June 30, 2022.

Debt Limit (1)		\$ 18,030,760
Debt Outstanding	\$ 15,500,284	
Less: Exempt Debt	<u>\$ 10,835,284</u>	<u>4,665,000</u>
Legal Debt Margin		\$ 13,365,760

The following schedule reflects the estimated amount of additional debt the City may legally incur as of June 30, 2023.

Debt Limit (1)		\$ 20,263,220
Debt Outstanding	\$ 17,663,525	
Less: Exempt Debt	<u>\$ 14,303,525</u>	<u>3,360,000</u>
Legal Debt Margin		\$ 16,903,220

### EXPENDITURE ASSUMPTIONS

Insurances – 0-5% Increase, Personnel – 3-5% Increase, Other Operating Expenses – 0-5%

### EXPENDITURE OVERVIEW

Estimated General fund expenditures - \$6,456,846, a decrease of 2.3% from the projected 2023 budget. All funds – 17,511,435, a decrease of 40% from the projected 2023 budget.

### DEBT MANAGEMENT

**Bond Rating** - The City will make every attempt to maintain a high bond rating, for the purpose of minimizing borrowing costs and preserve access to credit.

**Debt Capacity** – An analysis showing the new issue combined with current debt impacts the City's debt capacity will accompany every future bond issue proposal.

**General Obligation Debt** – General Obligation Debt, which is supported by property tax revenues that grow in proportion to the City's assessed valuation and/or property tax increases, will be utilized to make the principal and interest payments on the bonds. Other types of debt may be issued when it is supported by a dedicated revenue source (i.e. revenue bonds paid by utility rates).

**Defeasance of Bonds** - The City shall review potential cost savings that may be achieved through refunding of existing debt at lower interest rates.

**Inter-fund Loans** – The City will consider loans from one fund to another as an alternative to installment loans and/or bond issuance. When evaluating inter-fund borrowing the financial health



of the lending fund will be closely reviewed, as well as the future cash flow projections for the fund borrowing the money.



## **CITY OF ALLEGAN**

### **CITY CHARTER**

### **CHAPTER XII**

### **BORROWING AUTHORITY**

#### **GENERAL BORROWING**

Section 12.1 Subject to applicable provisions of law and this charter, the council may by ordinance or resolution authorize the borrowing of money for any purpose within the scope of powers vested in the city and permitted by law and may authorize the issuance of bonds or other evidences of indebtedness therefore. Such bonds or other evidences of indebtedness shall include, but not be limited to the following types:

(a) General obligation bonds which pledge the full faith, credit and resources of the city for payment of such obligations.

(b) Notes issued in anticipation of the collection of taxes, but the proceeds of such notes may be spent only in accordance with appropriations as provided in Section 9.6.

(c) In case of fire, flood, windstorm, or other calamity, emergency loans due in not more than five (5) years for the relief of inhabitants of the city and for the preservation of municipal property.

(d) Special assessment bonds issued in anticipation of the payment of special assessment made for the purpose of defraying the cost of any public improvement, or in anticipation of payment of any combination of such special assessments; such special assessment bonds may be an obligation of the special assessment district or districts alone or may be both an obligation of the special assessment district or districts, and general obligation of the city.

(e) Mortgage bonds for the acquiring, owning, purchasing, construction, improving, or operating of any public utility which the city is authorized by this charter or by law to acquire or operate.

(f) Bonds for the refunding of the funded indebtedness of the city.

(g) Revenue bonds as authorized by law which are secured only by the revenues from a public improvement or public utility and do not constitute a general obligation of the city.

(h) bonds issued in anticipation of future payments from the Motor Vehicle Highway fund or any other fund of the state or federal government which the city may be permitted by law to pledge for the payment of principal and interest thereof.

(i) Budget bonds, which pledge the full faith, credit, and resources of the city, in an amount which, in any year together with the taxes levied for the same year, will not exceed the limit of taxation authorized by this charter.

(j) Bonds which the city, by any general law of the state, authorized to issue, now or hereafter, which shall pledge the full faith, credit, and resources of the city or be otherwise secured or payable as provided by law.

#### **LIMITS OF BORROWING AUTHORITY**

Section 12.2 The net bonded indebtedness incurred for all public purposes shall not at any time exceed the maximum amount permitted by law, provided that in computing such bonded indebtedness there shall be excluded:

(a) Money borrowed on notes issued in the anticipation of the collection of taxes,

(b) Special assessment bonds, even though they are a general obligation of the city,



- (c) Mortgage bonds, revenue bonds, bonds in anticipation of state-retained revenues to the extent permitted by law, and
- (d) Any other bonds or indebtedness excluded by law from such limitation. The amount of funds accumulated for the retirement of any outstanding bonds shall also be deducted for then amount of bonded indebtedness.
- (e) The amount of emergency loans which may be made under the provisions of this charter may not exceed the maximum amount permitted by law, and such loans may be made even if it causes the indebtedness of the city to exceed the limit of the net bonded indebtedness fixed in this charter, or by law.
- (f) No bonds shall be sold to obtain funds for any purpose other than that for which they were specifically authorized, and if such bonds are not sold within the time limited by law, such authorization shall be null and void.
- (g) The issuance of any bonds not requiring the approval of the electorate shall be subject to applicable requirements of law with reference to public notice in advance of authorization of such issues, filing of petitions for a referendum on such issuance, holding such referendum, and other applicable procedural requirements.

### **PREPARATION AND RECORD OF BONDS**

Section 12.3 Each bond or other evidence of indebtedness shall contain on its face a statement specifying the purpose for which it is issued, and it shall be unlawful for any officer of the city to use the proceeds thereof for any other purpose. Any officer who shall violate this provision shall be deemed guilty of a violation of this charter, except that, whenever the proceeds of any bond issue or parts thereof shall remain unexpended and unencumbered for the purpose for which said bond issue was made, the council may authorize the use of said funds for the retirement of bonds of such issue or for any other purpose permitted by law. All bonds or other evidence of indebtedness, issued by the city shall be signed by the mayor and countersigned by the clerk, under the seal of the city. The signatures of the mayor and the clerk, and the seal of the city may be facsimiles in the case of fully registered bonds. Interest coupons may be executed with the facsimile signature of the mayor and the clerk. A complete and detailed record of all bonds and other evidences of indebtedness issued by the city shall be kept by the clerk or other designated officer. Upon the payment of any bond or other evidence of indebtedness, the same shall be canceled.

### **DEFERRED PAYMENT CONTRACTS**

Section 12.4 The city may enter into installment contracts for the purchase of property or capital equipment. Each such contract shall not extend over a period greater than, nor shall the total amounts of principal payable under all such contracts exceed a sum permitted by law. All such deferred payments shall be included in the budget for the year in which the installment is payable.



## 2024 Debt Obligation Descriptions

- \*A 2004 Capital Improvement Bond/2012 GOLT Refunding Bonds/2021 GOLT Refunding Bonds**  
202/203-463-99400/99700 (P&I), 393-000-99000 (P&I), 590-558-99210(P)/ 99100(I), 591-558-99400(P)/ 99700(I) - Payable to US Bank  
This \$7.2 million bond was issued June 23, 2004 to facilitate many infrastructure improvements ~ Water, Wastewater, Streets and Downtown Devolvement enhancements. Projects included Ely, Park, Knapp, Sherman, Thomas, Bond, Pine, Hubbard, Grove, James, Vernon, Sunset, Linn, Maple, Glenn, Charles, Weeks, State and Water Street. The Wastewater Digester, City Hall parking lot and Hubbard Street parking lot were replaced. Property Acquisition on Vernon and Ely were included. Bond Street was milled and paved.
- \*B ~~2004 USDA Airport Revenue Bonds~~**  
~~101-581-99100(P)/ 99500(I) - Payable to USDA/USA~~  
~~This \$360,000 bond was issued July 29, 2003 from the USDA to build new hangars at the airport.~~
- \*C 2008 Sewer Revenue Bond - SRF Project #5300-01**  
590-558-99510(P)/ 99500(I) - Payable to The Bank of New York Mellon  
This \$7.7 million bond was issued on September 23, 2008 to defray the cost of acquisition and construction of improvements to the Sanitary Sewer System and to the wastewater treatment plant and related facilities as well as all work necessary and incidental to these improvements and to pay the costs of issuing the Bonds and capitalized interest, if any.
- \*D 2008 Sewer Revenue Bond - SRF Project #5300-02**  
590-558-99510(P)/ 99500(I) - Payable to The Bank of New York Mellon  
This \$1.575 million bond was issued on December 19, 2008 to defray the cost of acquisition and construction of improvements to the Sanitary Sewer System and to the wastewater treatment plant and related facilities as well as all work necessary and incidental to these improvements and to pay the costs of issuing the Bonds and capitalized interest, if any.
- \*E 2010 Water Revenue Bond - DWRP Project #7279-01**  
591-558-99210(P)/ 99800(I) - Payable to The Bank of New York Mellon  
This \$6.245 (3.747 after forgiveness) million bond was issued on January 22, 2010 to defray the cost of acquisition and construction of improvements to the Drinking Water System and to the Water Treatment plant and related facilities as well as all work necessary and incidental to these improvements and to pay the costs of issuing the Bonds and capitalized interest, if any.
- \*F ~~2010 Rural Development Bond - Lift Stations~~**  
~~590-558-99600(P)/99800(I) - Payable to USDA/USA~~  
~~This \$868,000 Build America Bond was issued on October 13, 2010 to make improvements to the Sanitary Sewer Lift Stations.~~
- \*G 2011 Water Supply System Junior Lien Revenue Bonds - Water Main Phase II Project #7361-01**  
591-558-99100(P)/ 99115(I) - Payable to The Bank of New York Mellon  
This \$725,000 Water Supply System Junior Lien Revenue Bond was issued on April 8, 2011 to make improvements to the Water Mains. The amount of principal forgiveness is 40% of the final allowable costs for green project components and 15% for non-green components for a total principal forgiveness amount equal to \$265,439.
- \*H 2012 Water Supply System Junior Lien Revenue Bonds - Water Main Phase III Project #7373-01**  
591-558-99215(P)/ 99220(I) - Payable to The Bank of New York Mellon  
This \$165,000 Water Supply System Junior Lien Revenue Bond was issued on April 10, 2012 to make improvements to the Water Mains on Monroe/M222.
- \*I 2012 Sewer Revenue Bond - SRF Project #5522-01**  
590-558-99215(P)/ 99220(I) - Payable to The Bank of New York Mellon  
This \$1.5 million bond was issued on June 26, 2012 to improve/refurbish the Wastewater Treatment Plant Basin #3 Aeration Tank.
- \*J 2013 Sewer Revenue Bond - SRF Project #5530-01**  
590-558-99225(P)/ 99230(I) - Payable to The Bank of New York Mellon  
This \$1.1 million bond was issued on June 25, 2013 to improve the Wastewater Treatment Plant-Project Plan Phase II Septage/UV.
- \*K 2019 Building Authority Bond - New City Hall/Regent/Griswold/Riverfront Storage & Restrooms**  
101-265-99231(P)/99232(I) - Payable to First Internet Bank  
This \$2m Building Authority Bond (General Obligation) will be issued in 2019 to make improvements to the New City Hall (231 Trowbridge St) Regent, Griswold, and Riverfront Storage and Restrooms.

**2024 Debt Obligation Descriptions****\*L 2019 Michigan Transportation Fund (MTF) Bond - Neighborhood Improvements (Streets)**

202/203/-000-99231(P)/ 99232(I) - Payable to Horizon Bank

This \$1.245m MTF Bond (General Obligation) will be issued in 2019 to make improvements to the Water and Sewer systems and Streets. Projects included: Delano (Sherman to City Limits), Trowbridge, River (Cora to 118th), Wolcott/Highland, Russell/Robinson, Wayne/4th, Kalamazoo/5th/Division, Chip Sealing, Sidewalks, and SR2S.

**\*M 2019 General Obligation (GOLT) - Neighborhood Improvements (Water/Sewer)**

590/591-558-99231(P)/ 99232(I) - Payable to Capital One Bank

This \$2m Capital Improvement Bond (GOLT) will be issued in 2019 to make improvements to the Water and Sewer systems and Streets. Projects included: Delano (Sherman to City Limits), Trowbridge, River (Cora to 118th), Wolcott/Highland, Russell/Robinson, Wayne/4th, Kalamazoo/5th/Division, Sewer Lining, Meter Replacements, Cleaning & Televising.

**\*N 2023 General Obligation (GOLT) - Downtown Streetscape Improvements (Water/Sewer)**

202/203/591-923-99100(P)/ 99300(I) - Payable to

This \$2.945m Capital Improvement Bond (GOLT) will be issued in FY2023 to make improvements to the Water and Sewer systems and Streets. Projects included: Locust Street, Brady Street, Trowbridge Street, and Hubbard Street.

**\*O 2023 CWSRF (SRF) - Downtown Streetscape Improvements - CWSRF Project#5773-01**

590-923-99100(P)/ 99300(I) - Payable to

This \$2m, less \$300,000(principal forgiveness)=\$1.7m in Sanitary Sewer System Junior Lien Revenue Bonds, Series 2022 will be issued in FY2023 to make improvements to the Sewer systems and Streets. Projects included: Locust Street, Brady Street, Trowbridge Street, and Hubbard Street.



*City of Allegan*  
*Debt Maturities by Activity*  
*June 30, 2024*



	<u>2022</u>		<u>2023</u>		<u>2024</u>		<u>2025</u>		<u>2026</u>		<u>Total</u>		<u>Total</u>
<i>Governmental Activities:</i>	<u>P</u>	<u>I</u>	<u>P</u>	<u>I</u>	<u>P</u>	<u>I</u>	<u>P</u>	<u>I</u>	<u>P</u>	<u>I</u>	<u>P</u>	<u>I</u>	<u>P&amp;I</u>
2004 USDA Airport Bonds	12,000	9,010	200,000	6,868									B
2018 Bldg Auth Bonds	75,000	67,640	80,000	64,790	80,000	61,750	85,000	58,710	90,000	55,480	255,000	175,940	K
2019 MS CIP Bonds	5,000	2,715	5,000	2,608	5,000	2,500	5,000	2,388	10,000	2,275	20,000	7,163	L
2019 LS CIP Bonds	65,000	23,598	65,000	22,200	65,000	20,803	70,000	19,340	70,000	17,765	205,000	57,908	L
2023 MS GOLT Bonds	-	-	-	3,542	9,200	5,651	10,350	5,343	10,350	5,017	29,900	16,011	N
2023 LS GOLT Bonds	-	-	-	11,858	30,800	18,919	34,650	17,888	34,650	16,797	100,100	53,604	N
<b>Total</b>	<b>157,000</b>	<b>102,963</b>	<b>350,000</b>	<b>111,866</b>	<b>190,000</b>	<b>109,623</b>	<b>205,000</b>	<b>103,669</b>	<b>215,000</b>	<b>97,334</b>	<b>610,000</b>	<b>310,626</b>	<b>920,626</b>
<i>Business Type Activities:</i>													
2004 CIP Bonds	260,000	71,500	265,000	63,700	275,001	55,750	285,000	47,500	295,001	38,950	855,002	142,200	A
2008 Sewer Bonds 7.7m	395,000	98,375	405,000	88,500	415,000	78,375	425,000	68,000	435,000	57,375	1,275,000	203,750	C
2008 Sewer Bonds 1.5m	80,000	20,125	85,000	18,125	85,000	16,000	85,000	13,875	90,000	11,750	260,000	41,625	D
2010 Water Bonds 3.747m	190,000	52,500	195,000	47,750	195,000	42,875	200,000	38,000	205,000	33,000	600,000	113,875	E
2010 Sewer Lift Stations	18,000	21,030	692,000	12,115									F
2011 Water Main Ph II	25,000	6,500	25,000	5,875	25,000	5,250	25,000	4,625	25,000	4,000	75,000	13,875	G
2012 Water Main Ph III	4,000	1,200	4,000	1,100	4,000	1,000	4,000	900	4,000	800	12,000	2,700	H
2012 Sewer Bonds 1.5m	70,000	24,625	75,000	22,875	75,000	21,000	75,000	19,125	80,000	17,250	230,000	57,375	I
2013 Sewer Bonds 1.3m	55,000	14,920	55,000	13,820	55,000	12,720	55,000	11,620	55,000	10,520	165,000	34,860	J
2019 Water Bonds 1.06m	35,000	25,680	35,000	24,563	35,000	23,447	35,000	22,330	40,000	21,214	110,000	66,991	M
2019 Sewer Bonds	45,000	32,857	45,000	31,422	45,000	29,986	50,000	28,551	50,000	26,956	145,000	85,493	M
2023 Water Bonds 1.89m	-	-	-	36,383	100,000	57,960	105,000	54,731	105,000	51,424	310,000	164,115	N
2023 Sewer Bonds 1.7m	-	-	-	19,166	-	36,126	45,000	35,647	45,000	34,690	90,000	106,463	O
<b>Total</b>	<b>1,677,000</b>	<b>381,812</b>	<b>1,881,000</b>	<b>385,394</b>	<b>1,309,001</b>	<b>380,489</b>	<b>1,389,000</b>	<b>344,904</b>	<b>1,429,001</b>	<b>307,929</b>	<b>4,127,002</b>	<b>1,033,322</b>	<b>5,160,324</b>
<b>Debt Total:</b>	<b>1,834,000</b>	<b>484,775</b>	<b>2,231,000</b>	<b>497,260</b>	<b>1,499,001</b>	<b>490,112</b>	<b>1,594,000</b>	<b>448,573</b>	<b>1,644,001</b>	<b>405,263</b>	<b>4,737,002</b>	<b>1,343,948</b>	<b>6,080,950</b>



*City of Allegan*  
*Debt Maturities by Activity*  
*June 30,2024*



	<u>2027-2031</u>		<u>2032-2036</u>		<u>2037-2041</u>		<u>2042-2046</u>		<u>2047-2051+</u>		<u>Total</u>		<u>Total</u>
<i>Governmental Activities:</i>	<i>P</i>	<i>I</i>	<i>P</i>	<i>I</i>	<i>P</i>	<i>I</i>	<i>P</i>	<i>I</i>	<i>P</i>	<i>I</i>	<i>P</i>	<i>I</i>	<i>P&amp;I</i>
<del>2004 USDA Airport Bonds</del>													B
2018 Bldg Auth Bonds	495,000	224,200	600,000	122,550	275,000	15,770	-	-	-	-	1,625,000	538,460	K 2,163,460
2019 MS CIP Bonds	50,000	7,780	30,000	1,620	-	-	-	-	-	-	100,000	16,563	L 116,563
2019 LS CIP Bonds	375,000	62,921	255,000	14,049	-	-	-	-	-	-	835,000	134,878	L 969,878
2023 MS GOLT Bonds	57,500	19,888	66,700	10,071	29,900	941	-	-	-	-	184,000	46,911	N 230,911
2023 LS GOLT Bonds	192,500	66,580	223,300	33,714	100,100	3,153	-	-	-	-	616,000	157,051	N 773,051
<b>Total</b>	<b>1,170,000</b>	<b>381,369</b>	<b>1,175,000</b>	<b>182,004</b>	<b>405,000</b>	<b>19,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,360,000</b>	<b>893,863</b>	<b>4,253,863</b>
<i>Business Type Activities:</i>													
2004 CIP Bonds	940,001	61,470	-	-	-	-	-	-	-	-	1,795,003	203,668	A 1,998,671
2008 Sewer Bonds 7.7m	1,860,000	117,500	-	-	-	-	-	-	-	-	3,135,000	321,250	C 3,456,250
2008 Sewer Bonds 1.5m	380,000	24,125	-	-	-	-	-	-	-	-	640,000	65,750	D 705,750
2010 Water Bonds 3.747m	1,115,000	84,875	-	-	-	-	-	-	-	-	1,715,000	198,750	E 1,913,750
<del>2010 Sewer Lift Stations</del>	-	-	-	-	-	-	-	-	-	-			F
2011 Water Main Ph II	135,000	10,500	-	-	-	-	-	-	-	-	210,000	24,375	G 234,375
2012 Water Main Ph III	23,000	2,425	5,000	125	-	-	-	-	-	-	40,000	5,250	H 45,250
2012 Sewer Bonds 1.5m	425,000	55,500	185,000	7,000	-	-	-	-	-	-	840,000	119,875	I 959,875
2013 Sewer Bonds 1.3m	300,000	34,850	198,525	6,030	-	-	-	-	-	-	663,525	75,740	J 739,265
2019 Water Bonds 1.06m	210,000	86,770	245,000	50,881	170,000	11,002	-	-	-	-	735,000	215,644	M 950,644
2019 Sewer Bonds	265,000	110,376	315,000	64,917	215,000	13,873	-	-	-	-	940,000	274,659	M 1,214,659
2023 Water Bonds 1.89m	590,000	203,492	685,000	103,084	305,000	9,686	-	-	-	-	1,890,000	480,377	N 2,370,377
2023 Sewer Bonds 1.7m	245,000	858,259	270,000	130,901	305,000	100,352	335,000	66,460	455,000	29,698	1,700,000	1,292,133	O 2,992,133
<b>Total</b>	<b>6,488,001</b>	<b>1,650,142</b>	<b>1,903,525</b>	<b>362,938</b>	<b>995,000</b>	<b>134,913</b>	<b>335,000</b>	<b>66,460</b>	<b>455,000</b>	<b>29,698</b>	<b>14,303,528</b>	<b>3,277,471</b>	<b>17,580,999</b>
													21,834,862
											17,663,528	4,171,334	21,834,862





City of Allegan  
Annual Debt Payments (P/I)  
By Fund Description

	A				B			
	WATER		SEWER		AIRPORT		CEMETERY	
	P	I	P	I	P	I	P	I
2020	\$ 150,332	\$ 52,984	\$ 94,668	\$ 33,366	<del>\$ 11,000</del>	<del>\$ 9,988</del>	\$ 981	\$ 7,859
2021	\$ 152,175	\$ 48,087	\$ 97,825	\$ 30,913	<del>\$ 12,000</del>	<del>\$ 9,520</del>	\$ 667	\$ 8,173
2022	\$ 159,172	\$ 43,772	\$ 100,828	\$ 27,728	<del>\$ 12,000</del>	<del>\$ 9,010</del>	\$ 340	\$ 8,500
2023	\$ 161,067	\$ 38,717	\$ 103,933	\$ 24,983	<del>\$ 200,000</del>	<del>\$ 6,868</del>	\$ -	\$ -
2024	\$ 168,053	\$ 34,069	\$ 106,948	\$ 21,681	\$ —	\$ —	\$ -	\$ -
2025	\$ 174,990	\$ 29,165	\$ 110,010	\$ 18,335	\$ —	\$ —	\$ -	\$ -
2026	\$ 181,927	\$ 24,020	\$ 113,074	\$ 14,930	\$ —	\$ —	\$ -	\$ -
2027	\$ 183,976	\$ 18,156	\$ 121,024	\$ 11,944	\$ —	\$ —	\$ -	\$ -
2028	\$ 187,891	\$ 12,513	\$ 122,109	\$ 8,132	\$ —	\$ —	\$ -	\$ -
2029	\$ 199,648	\$ 6,588	\$ 125,353	\$ 4,137	\$ —	\$ —	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2040	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2043	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2044	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2045	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2046	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2047	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2048	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2049	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2050	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2051	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
2052	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —	\$ -	\$ -
	\$ 1,096,485	\$ 124,511	\$ 698,518	\$ 79,159	\$ -	\$ -	\$ -	\$ -
		\$ 1,220,996		\$ 777,677		\$ —		\$ -
				\$ 1,998,673				

City of Allegan  
Annual Debt Payments (P/I)  
By Fund Description

	C		D		E		F	
	SEWER		SEWER		WATER		SEWER	
	P	I	P	I	P	I	P	I
2020	\$ 375,000	\$ 117,375	\$ 75,000	\$ 24,000	\$ 180,000	\$ 61,626	\$ 17,000	\$ 22,065
2021	\$ 385,000	\$ 108,000	\$ 80,000	\$ 22,126	\$ 185,000	\$ 57,125	\$ 17,000	\$ 21,555
2022	\$ 395,000	\$ 98,375	\$ 80,000	\$ 20,125	\$ 190,000	\$ 52,500	\$ 18,000	\$ 21,030
2023	\$ 405,000	\$ 88,500	\$ 85,000	\$ 18,125	\$ 195,000	\$ 47,750	\$ 692,000	\$ 12,115
<b>2024</b>	<b>\$ 415,000</b>	<b>\$ 78,375</b>	<b>\$ 85,000</b>	<b>\$ 16,000</b>	<b>\$ 195,000</b>	<b>\$ 42,875</b>	<b>\$ —</b>	<b>\$ —</b>
2025	\$ 425,000	\$ 68,000	\$ 85,000	\$ 13,875	\$ 200,000	\$ 38,000	\$ —	\$ —
2026	\$ 435,000	\$ 57,375	\$ 90,000	\$ 11,750	\$ 205,000	\$ 33,000	\$ —	\$ —
2027	\$ 450,000	\$ 46,500	\$ 90,000	\$ 9,500	\$ 210,000	\$ 27,875	\$ —	\$ —
2028	\$ 460,000	\$ 35,250	\$ 95,000	\$ 7,250	\$ 220,000	\$ 22,625	\$ —	\$ —
2029	\$ 470,000	\$ 23,750	\$ 95,000	\$ 4,875	\$ 225,000	\$ 17,125	\$ —	\$ —
2030	\$ 480,000	\$ 12,000	\$ 100,000	\$ 2,500	\$ 230,000	\$ 11,500	\$ —	\$ —
2031	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$ 5,750	\$ —	\$ —
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
2052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ —	\$ —
	\$ 3,135,000	\$ 321,250	\$ 640,000	\$ 65,750	\$ 1,715,000	\$ 198,750	\$ -	\$ -
		\$ 3,456,250		\$ 705,750		\$ 1,913,750		\$ —



City of Allegan  
Annual Debt Payments (P/I)  
By Fund Description

	G		H		I		J	
	WATER		WATER		SEWER		SEWER	
	P	I	P	I	P	I	P	I
2020	\$ 20,000	\$ 7,500	\$ 4,000	\$ 1,400	\$ 70,000	\$ 28,125	\$ 50,000	\$ 16,970
2021	\$ 20,000	\$ 7,000	\$ 4,000	\$ 1,300	\$ 70,000	\$ 26,375	\$ 50,000	\$ 15,970
2022	\$ 25,000	\$ 6,500	\$ 4,000	\$ 1,200	\$ 70,000	\$ 24,625	\$ 55,000	\$ 14,920
2023	\$ 25,000	\$ 5,875	\$ 4,000	\$ 1,100	\$ 75,000	\$ 22,875	\$ 55,000	\$ 13,820
<b>2024</b>	<b>\$ 25,000</b>	<b>\$ 5,250</b>	<b>\$ 4,000</b>	<b>\$ 1,000</b>	<b>\$ 75,000</b>	<b>\$ 21,000</b>	<b>\$ 55,000</b>	<b>\$ 12,720</b>
2025	\$ 25,000	\$ 4,625	\$ 4,000	\$ 900	\$ 75,000	\$ 19,125	\$ 55,000	\$ 11,620
2026	\$ 25,000	\$ 4,000	\$ 4,000	\$ 800	\$ 80,000	\$ 17,250	\$ 55,000	\$ 10,520
2027	\$ 25,000	\$ 3,375	\$ 4,000	\$ 700	\$ 80,000	\$ 15,250	\$ 60,000	\$ 9,370
2028	\$ 25,000	\$ 2,750	\$ 4,000	\$ 600	\$ 85,000	\$ 13,250	\$ 60,000	\$ 8,170
2029	\$ 25,000	\$ 2,125	\$ 5,000	\$ 500	\$ 85,000	\$ 11,125	\$ 60,000	\$ 6,970
2030	\$ 30,000	\$ 1,500	\$ 5,000	\$ 375	\$ 85,000	\$ 9,000	\$ 60,000	\$ 5,770
2031	\$ 30,000	\$ 750	\$ 5,000	\$ 250	\$ 90,000	\$ 6,875	\$ 60,000	\$ 4,570
2032	\$ -	\$ -	\$ 5,000	\$ 125	\$ 90,000	\$ 4,625	\$ 65,000	\$ 3,320
2033	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ 2,375	\$ 65,000	\$ 2,020
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,525	\$ 685
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 210,000	\$ 24,375	\$ 40,000	\$ 5,250	\$ 840,000	\$ 119,875	\$ 663,525	\$ 75,740
		\$ 234,375		\$ 45,250		\$ 959,875		\$ 739,265



City of Allegan  
Annual Debt Payments (P/I)  
By Fund Description

	K		L				M			
	CITY HALL		MS		LS		WATER		SEWER	
	P	I	P	I	P	I	P	I	P	I
2020	\$ 70,000	\$ 73,150	\$ 5,000	\$ 1,947	\$ 60,000	\$ 17,372	\$ 40,000	\$ 18,715	\$ 50,000	\$ 23,819
2021	\$ 75,000	\$ 70,490	\$ 5,000	\$ 2,818	\$ 60,000	\$ 24,828	\$ 35,000	\$ 26,796	\$ 40,000	\$ 34,133
2022	\$ 75,000	\$ 67,640	\$ 5,000	\$ 2,715	\$ 65,000	\$ 23,598	\$ 35,000	\$ 25,680	\$ 45,000	\$ 32,857
2023	\$ 80,000	\$ 64,790	\$ 5,000	\$ 2,608	\$ 65,000	\$ 22,200	\$ 35,000	\$ 24,563	\$ 45,000	\$ 31,422
<b>2024</b>	<b>\$ 80,000</b>	<b>\$ 61,750</b>	<b>\$ 5,000</b>	<b>\$ 2,500</b>	<b>\$ 65,000</b>	<b>\$ 20,803</b>	<b>\$ 35,000</b>	<b>\$ 23,447</b>	<b>\$ 45,000</b>	<b>\$ 29,986</b>
2025	\$ 85,000	\$ 58,710	\$ 5,000	\$ 2,388	\$ 70,000	\$ 19,340	\$ 35,000	\$ 22,330	\$ 50,000	\$ 28,551
2026	\$ 90,000	\$ 55,480	\$ 10,000	\$ 2,275	\$ 70,000	\$ 17,765	\$ 40,000	\$ 21,214	\$ 50,000	\$ 26,956
2027	\$ 90,000	\$ 52,060	\$ 10,000	\$ 2,040	\$ 70,000	\$ 16,120	\$ 40,000	\$ 19,938	\$ 50,000	\$ 25,361
2028	\$ 95,000	\$ 48,640	\$ 10,000	\$ 1,805	\$ 75,000	\$ 14,475	\$ 40,000	\$ 18,662	\$ 50,000	\$ 23,766
2029	\$ 100,000	\$ 45,030	\$ 10,000	\$ 1,560	\$ 75,000	\$ 12,638	\$ 40,000	\$ 17,386	\$ 55,000	\$ 22,171
2030	\$ 105,000	\$ 41,230	\$ 10,000	\$ 1,315	\$ 75,000	\$ 10,800	\$ 45,000	\$ 16,110	\$ 55,000	\$ 20,416
2031	\$ 105,000	\$ 37,240	\$ 10,000	\$ 1,060	\$ 80,000	\$ 8,888	\$ 45,000	\$ 14,674	\$ 55,000	\$ 18,662
2032	\$ 110,000	\$ 33,250	\$ 10,000	\$ 805	\$ 80,000	\$ 6,848	\$ 45,000	\$ 13,239	\$ 60,000	\$ 16,907
2033	\$ 115,000	\$ 29,070	\$ 10,000	\$ 540	\$ 85,000	\$ 4,728	\$ 50,000	\$ 11,803	\$ 60,000	\$ 14,993
2034	\$ 120,000	\$ 24,700	\$ 10,000	\$ 275	\$ 90,000	\$ 2,475	\$ 50,000	\$ 10,208	\$ 65,000	\$ 13,079
2035	\$ 125,000	\$ 20,140	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 8,613	\$ 65,000	\$ 11,006
2036	\$ 130,000	\$ 15,390	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 7,018	\$ 65,000	\$ 8,932
2037	\$ 135,000	\$ 10,450	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 5,423	\$ 70,000	\$ 6,859
2038	\$ 140,000	\$ 5,320	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 3,669	\$ 70,000	\$ 4,626
2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 1,914	\$ 75,000	\$ 2,393
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,625,000	\$ 538,460	\$ 100,000	\$ 16,563	\$ 835,000	\$ 134,878	\$ 735,000	\$ 215,644	\$ 940,000	\$ 274,659
	\$ 2,163,460		\$ 116,563		\$ 969,878		\$ 950,644		\$ 1,214,659	
					\$ 1,086,440				\$ 2,165,303	

City of Allegan  
Annual Debt Payments (P/I)  
By Fund Description

	N								TOTALS	
	MS				WATER				ALL DEBT	
	P	I	P	I	P	I	P	I	P	I
2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,372,981	\$ 535,760
2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,388,667	\$ 530,208
2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,834,340	\$ 493,274
2023	\$ -	\$ 3,542	\$ -	\$ 11,858	\$ -	\$ 36,383	\$ -	\$ 19,166	\$ 2,231,000	\$ 497,260
<b>2024</b>	<b>\$ 9,200</b>	<b>\$ 5,651</b>	<b>\$ 30,800</b>	<b>\$ 18,919</b>	<b>\$ 100,000</b>	<b>\$ 57,960</b>	<b>\$ -</b>	<b>\$ 36,126</b>	<b>\$ 1,499,001</b>	<b>\$ 490,111</b>
2025	\$ 10,350	\$ 5,343	\$ 34,650	\$ 17,888	\$ 105,000	\$ 54,731	\$ 45,000	\$ 35,647	\$ 1,594,000	\$ 448,572
2026	\$ 10,350	\$ 5,017	\$ 34,650	\$ 16,797	\$ 105,000	\$ 51,424	\$ 45,000	\$ 34,690	\$ 1,644,001	\$ 405,262
2027	\$ 10,350	\$ 4,691	\$ 34,650	\$ 15,705	\$ 110,000	\$ 48,038	\$ 45,000	\$ 33,734	\$ 1,684,000	\$ 360,356
2028	\$ 11,500	\$ 4,347	\$ 38,500	\$ 14,553	\$ 115,000	\$ 44,494	\$ 50,000	\$ 32,725	\$ 1,744,000	\$ 314,006
2029	\$ 11,500	\$ 3,985	\$ 38,500	\$ 13,340	\$ 120,000	\$ 40,793	\$ 50,000	\$ 31,663	\$ 1,790,001	\$ 265,760
2030	\$ 11,500	\$ 3,623	\$ 38,500	\$ 12,128	\$ 120,000	\$ 37,013	\$ 50,000	\$ 30,600	\$ 1,500,000	\$ 215,880
2031	\$ 12,650	\$ 3,242	\$ 42,350	\$ 10,854	\$ 125,000	\$ 33,154	\$ 50,000	\$ 29,537	\$ 940,000	\$ 175,505
2032	\$ 12,650	\$ 2,844	\$ 42,350	\$ 9,520	\$ 130,000	\$ 29,138	\$ 50,000	\$ 28,475	\$ 700,000	\$ 149,095
2033	\$ 12,650	\$ 2,445	\$ 42,350	\$ 8,186	\$ 135,000	\$ 24,964	\$ 55,000	\$ 27,360	\$ 725,000	\$ 128,484
2034	\$ 13,800	\$ 2,029	\$ 46,200	\$ 6,791	\$ 135,000	\$ 20,711	\$ 55,000	\$ 26,191	\$ 653,525	\$ 107,144
2035	\$ 13,800	\$ 1,594	\$ 46,200	\$ 5,336	\$ 140,000	\$ 16,380	\$ 55,000	\$ 25,022	\$ 495,000	\$ 88,091
2036	\$ 13,800	\$ 1,159	\$ 46,200	\$ 3,881	\$ 145,000	\$ 11,891	\$ 55,000	\$ 23,853	\$ 505,000	\$ 72,124
2037	\$ 14,950	\$ 706	\$ 50,050	\$ 2,365	\$ 150,000	\$ 7,245	\$ 60,000	\$ 22,631	\$ 535,000	\$ 55,679
2038	\$ 14,950	\$ 235	\$ 50,050	\$ 788	\$ 155,000	\$ 2,441	\$ 60,000	\$ 21,356	\$ 545,000	\$ 38,434
2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 20,081	\$ 195,000	\$ 24,388
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 18,806	\$ 60,000	\$ 18,806
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 17,478	\$ 65,000	\$ 17,478
2042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 16,097	\$ 65,000	\$ 16,097
2043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 14,716	\$ 65,000	\$ 14,716
2044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 13,335	\$ 65,000	\$ 13,335
2045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 11,900	\$ 70,000	\$ 11,900
2046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 10,412	\$ 70,000	\$ 10,412
2047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 8,925	\$ 70,000	\$ 8,925
2048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 7,385	\$ 75,000	\$ 7,385
2049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 5,791	\$ 75,000	\$ 5,791
2050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 4,197	\$ 75,000	\$ 4,197
2051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 2,550	\$ 80,000	\$ 2,550
2052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 850	\$ 80,000	\$ 850
	\$ 184,000	\$ 46,911	\$ 616,000	\$ 157,051	\$ 1,890,000	\$ 480,377	\$ 1,700,000	\$ 592,133	\$ 17,663,528	\$ 3,471,335
	\$ 230,911		\$ 773,051		\$ 2,370,377		\$ 2,292,133		\$ 21,134,863	
					\$ 3,374,339				\$ 21,134,863	
									\$ 21,134,863	



City of Allegan  
Annual Debt Payments (P/I)  
By Fund Description

	TOTALS		TOTALS		TOTALS		TOTALS		TOTALS		TOTALS	
	GF DEBT		MS DEBT		LS DEBT		WATER DEBT		SEWER DEBT		ALL DEBT PAYMENTS	
	P	I	P	I	P	I	P	I	P	I	P	I
2020	\$ 86,981	\$ 88,337	\$ 5,000	\$ 1,947	\$ 60,000	\$ 17,372	\$ 394,332	\$ 142,225	\$ 831,668	\$ 283,220	\$ 1,377,981	\$ 533,100
2021	\$ 87,667	\$ 88,183	\$ 5,000	\$ 2,818	\$ 60,000	\$ 24,828	\$ 396,175	\$ 140,308	\$ 839,825	\$ 274,072	\$ 1,388,667	\$ 530,208
2022	\$ 87,340	\$ 85,150	\$ 5,000	\$ 2,715	\$ 65,000	\$ 23,598	\$ 413,172	\$ 129,652	\$ 1,263,828	\$ 252,160	\$ 1,834,340	\$ 493,274
2023	\$ 280,000	\$ 71,658	\$ 5,000	\$ 6,150	\$ 65,000	\$ 34,058	\$ 420,067	\$ 154,388	\$ 1,460,933	\$ 231,006	\$ 2,231,000	\$ 497,260
2024	\$ 80,000	\$ 61,750	\$ 14,200	\$ 8,151	\$ 95,800	\$ 39,722	\$ 527,053	\$ 164,601	\$ 781,948	\$ 215,888	\$ 1,499,001	\$ 490,111
2025	\$ 85,000	\$ 58,710	\$ 15,350	\$ 7,731	\$ 104,650	\$ 37,228	\$ 543,990	\$ 149,751	\$ 845,010	\$ 195,153	\$ 1,594,000	\$ 448,572
2026	\$ 90,000	\$ 55,480	\$ 20,350	\$ 7,292	\$ 104,650	\$ 34,562	\$ 560,927	\$ 134,458	\$ 868,074	\$ 173,471	\$ 1,644,001	\$ 405,262
2027	\$ 90,000	\$ 52,060	\$ 20,350	\$ 6,731	\$ 104,650	\$ 31,825	\$ 572,976	\$ 118,082	\$ 896,024	\$ 151,659	\$ 1,684,000	\$ 360,356
2028	\$ 95,000	\$ 48,640	\$ 21,500	\$ 6,152	\$ 113,500	\$ 29,028	\$ 591,891	\$ 101,644	\$ 922,109	\$ 128,543	\$ 1,744,000	\$ 314,006
2029	\$ 100,000	\$ 45,030	\$ 21,500	\$ 5,545	\$ 113,500	\$ 25,978	\$ 614,648	\$ 84,517	\$ 940,353	\$ 104,691	\$ 1,790,001	\$ 265,760
2030	\$ 105,000	\$ 41,230	\$ 21,500	\$ 4,938	\$ 113,500	\$ 22,928	\$ 430,000	\$ 66,498	\$ 830,000	\$ 80,286	\$ 1,500,000	\$ 215,880
2031	\$ 105,000	\$ 37,240	\$ 22,650	\$ 4,302	\$ 122,350	\$ 19,742	\$ 435,000	\$ 54,578	\$ 255,000	\$ 59,644	\$ 940,000	\$ 175,505
2032	\$ 110,000	\$ 33,250	\$ 22,650	\$ 3,649	\$ 122,350	\$ 16,368	\$ 180,000	\$ 42,502	\$ 265,000	\$ 53,327	\$ 700,000	\$ 149,095
2033	\$ 115,000	\$ 29,070	\$ 22,650	\$ 2,985	\$ 127,350	\$ 12,914	\$ 185,000	\$ 36,767	\$ 275,000	\$ 46,748	\$ 725,000	\$ 128,484
2034	\$ 120,000	\$ 24,700	\$ 23,800	\$ 2,304	\$ 136,200	\$ 9,266	\$ 185,000	\$ 30,919	\$ 188,525	\$ 39,955	\$ 653,525	\$ 107,144
2035	\$ 125,000	\$ 20,140	\$ 13,800	\$ 1,594	\$ 46,200	\$ 5,336	\$ 190,000	\$ 24,993	\$ 120,000	\$ 36,028	\$ 495,000	\$ 88,091
2036	\$ 130,000	\$ 15,390	\$ 13,800	\$ 1,159	\$ 46,200	\$ 3,881	\$ 195,000	\$ 18,909	\$ 120,000	\$ 32,785	\$ 505,000	\$ 72,124
2037	\$ 135,000	\$ 10,450	\$ 14,950	\$ 706	\$ 50,050	\$ 2,365	\$ 205,000	\$ 12,668	\$ 130,000	\$ 29,490	\$ 535,000	\$ 55,679
2038	\$ 140,000	\$ 5,320	\$ 14,950	\$ 235	\$ 50,050	\$ 788	\$ 210,000	\$ 6,110	\$ 130,000	\$ 25,982	\$ 545,000	\$ 38,434
2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 1,914	\$ 135,000	\$ 22,474	\$ 195,000	\$ 24,388
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 18,806	\$ 60,000	\$ 18,806
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 17,478	\$ 65,000	\$ 17,478
2042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 16,097	\$ 65,000	\$ 16,097
2043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 14,716	\$ 65,000	\$ 14,716
2044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 13,335	\$ 65,000	\$ 13,335
2045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 11,900	\$ 70,000	\$ 11,900
2046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 10,412	\$ 70,000	\$ 10,412
2047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 8,925	\$ 70,000	\$ 8,925
2048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 7,385	\$ 75,000	\$ 7,385
2049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 5,791	\$ 75,000	\$ 5,791
2050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 4,197	\$ 75,000	\$ 4,197
2051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 2,550	\$ 80,000	\$ 2,550
2052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 850	\$ 80,000	\$ 850
	\$ 1,625,000	\$ 538,460	\$ 284,000	\$ 63,474	\$ 1,451,000	\$ 291,929	\$ 5,686,485	\$ 1,048,907	\$ 8,617,043	\$ 1,528,566	\$ 17,663,528	\$ 3,471,335

\$ 21,134,863



City of Allegan  
Annual Debt Payments (P/I)  
By Fund Number

	<u>101</u>	<u>202</u>	<u>203</u>	<u>591</u>	<u>590</u>	<u>TOTAL</u>
2020	\$ 175,318	\$ 6,947	\$ 77,372	\$ 536,557	\$ 1,114,888	\$ 1,911,081
2021	\$ 175,850	\$ 7,818	\$ 84,828	\$ 536,483	\$ 1,113,897	\$ 1,918,875
2022	\$ 172,490	\$ 7,715	\$ 88,598	\$ 542,824	\$ 1,515,988	\$ 2,327,614
2023	\$ 351,658	\$ 11,150	\$ 99,058	\$ 574,455	\$ 1,691,939	\$ 2,728,260
<b>2024</b>	<b>\$ 141,750</b>	<b>\$ 22,351</b>	<b>\$ 135,522</b>	<b>\$ 691,654</b>	<b>\$ 997,836</b>	<b>\$ 1,989,112</b>
2025	\$ 143,710	\$ 23,081	\$ 141,878	\$ 693,741	\$ 1,040,163	\$ 2,042,572
2026	\$ 145,480	\$ 27,642	\$ 139,212	\$ 695,385	\$ 1,041,545	\$ 2,049,263
2027	\$ 142,060	\$ 27,081	\$ 136,475	\$ 691,058	\$ 1,047,683	\$ 2,044,356
2028	\$ 143,640	\$ 27,652	\$ 142,528	\$ 693,535	\$ 1,050,652	\$ 2,058,006
2029	\$ 145,030	\$ 27,045	\$ 139,478	\$ 699,165	\$ 1,045,044	\$ 2,055,761
2030	\$ 146,230	\$ 26,438	\$ 136,428	\$ 496,498	\$ 910,286	\$ 1,715,880
2031	\$ 142,240	\$ 26,952	\$ 142,092	\$ 489,578	\$ 314,644	\$ 1,115,505
2032	\$ 143,250	\$ 26,299	\$ 138,718	\$ 222,502	\$ 318,327	\$ 849,095
2033	\$ 144,070	\$ 25,635	\$ 140,264	\$ 221,767	\$ 321,748	\$ 853,484
2034	\$ 144,700	\$ 26,104	\$ 145,466	\$ 215,919	\$ 228,480	\$ 760,669
2035	\$ 145,140	\$ 15,394	\$ 51,536	\$ 214,993	\$ 156,028	\$ 583,091
2036	\$ 145,390	\$ 14,959	\$ 50,081	\$ 213,909	\$ 152,785	\$ 577,124
2037	\$ 145,450	\$ 15,656	\$ 52,415	\$ 217,668	\$ 159,490	\$ 590,679
2038	\$ 145,320	\$ 15,185	\$ 50,838	\$ 216,110	\$ 155,982	\$ 583,434
2039	\$ -	\$ -	\$ -	\$ 61,914	\$ 157,474	\$ 219,388
2040	\$ -	\$ -	\$ -	\$ -	\$ 78,806	\$ 78,806
2041	\$ -	\$ -	\$ -	\$ -	\$ 82,478	\$ 82,478
2042	\$ -	\$ -	\$ -	\$ -	\$ 81,097	\$ 81,097
2043	\$ -	\$ -	\$ -	\$ -	\$ 79,716	\$ 79,716
2044	\$ -	\$ -	\$ -	\$ -	\$ 78,335	\$ 78,335
2045	\$ -	\$ -	\$ -	\$ -	\$ 81,900	\$ 81,900
2046	\$ -	\$ -	\$ -	\$ -	\$ 80,412	\$ 80,412
2047	\$ -	\$ -	\$ -	\$ -	\$ 78,925	\$ 78,925
2048	\$ -	\$ -	\$ -	\$ -	\$ 82,385	\$ 82,385
2049	\$ -	\$ -	\$ -	\$ -	\$ 80,791	\$ 80,791
2050	\$ -	\$ -	\$ -	\$ -	\$ 79,197	\$ 79,197
2051	\$ -	\$ -	\$ -	\$ -	\$ 82,550	\$ 82,550
2052	\$ -	\$ -	\$ -	\$ -	\$ 80,850	\$ 80,850
	<b>\$ 2,163,460</b>	<b>\$ 347,474</b>	<b>\$ 1,742,929</b>	<b>\$ 6,735,392</b>	<b>\$ 10,145,609</b>	<b>\$ 21,134,863</b>



**City of Allegan**  
**Annual Debt Payments (P/I)**

	<u>101</u>	<u>202</u>	<u>203</u>	<u>591</u>	<u>590</u>	<u>TOTAL</u>
2018	\$ 140,989	\$ 62,568	\$ 62,568	\$ 502,723	\$ 1,071,282	\$ 1,840,131
2019	\$ 172,403	\$ 62,892	\$ 62,892	\$ 504,056	\$ 1,066,543	\$ 1,868,786
2020	\$ 175,318	\$ 6,947	\$ 77,372	\$ 536,557	\$ 1,114,888	\$ 1,911,081
2021	\$ 175,850	\$ 7,818	\$ 84,828	\$ 536,483	\$ 1,113,897	\$ 1,918,875
2022	\$ 172,490	\$ 7,715	\$ 88,598	\$ 542,824	\$ 1,515,988	\$ 2,327,614
2023	\$ 351,658	\$ 11,150	\$ 99,058	\$ 574,455	\$ 1,691,939	\$ 2,728,260
<b>2024</b>	<b>\$ 141,750</b>	<b>\$ 22,351</b>	<b>\$ 135,522</b>	<b>\$ 691,654</b>	<b>\$ 997,836</b>	<b>\$ 1,989,112</b>
2025	\$ 143,710	\$ 23,081	\$ 141,878	\$ 693,741	\$ 1,040,163	\$ 2,042,572
2026	\$ 145,480	\$ 27,642	\$ 139,212	\$ 695,385	\$ 1,041,545	\$ 2,049,263
2027	\$ 142,060	\$ 27,081	\$ 136,475	\$ 691,058	\$ 1,047,683	\$ 2,044,356
2028	\$ 143,640	\$ 27,652	\$ 142,528	\$ 693,535	\$ 1,050,652	\$ 2,058,006
2029	\$ 145,030	\$ 27,045	\$ 139,478	\$ 699,165	\$ 1,045,044	\$ 2,055,761
2030	\$ 146,230	\$ 26,438	\$ 136,428	\$ 496,498	\$ 910,286	\$ 1,715,880
2031	\$ 142,240	\$ 26,952	\$ 142,092	\$ 489,578	\$ 314,644	\$ 1,115,505
2032	\$ 143,250	\$ 26,299	\$ 138,718	\$ 222,502	\$ 318,327	\$ 849,095
2033	\$ 144,070	\$ 25,635	\$ 140,264	\$ 221,767	\$ 321,748	\$ 853,484
2034	\$ 144,700	\$ 26,104	\$ 145,466	\$ 215,919	\$ 228,480	\$ 760,669
2035	\$ 145,140	\$ 15,394	\$ 51,536	\$ 214,993	\$ 156,028	\$ 583,091
2036	\$ 145,390	\$ 14,959	\$ 50,081	\$ 213,909	\$ 152,785	\$ 577,124
2037	\$ 145,450	\$ 15,656	\$ 52,415	\$ 217,668	\$ 159,490	\$ 590,679
2038	\$ 145,320	\$ 15,185	\$ 50,838	\$ 216,110	\$ 155,982	\$ 583,434
2039	\$ -	\$ -	\$ -	\$ 61,914	\$ 157,474	\$ 219,388
2040	\$ -	\$ -	\$ -	\$ -	\$ 78,806	\$ 78,806
2041	\$ -	\$ -	\$ -	\$ -	\$ 82,478	\$ 82,478
2042	\$ -	\$ -	\$ -	\$ -	\$ 81,097	\$ 81,097
2043	\$ -	\$ -	\$ -	\$ -	\$ 79,716	\$ 79,716
2044	\$ -	\$ -	\$ -	\$ -	\$ 78,335	\$ 78,335
2045	\$ -	\$ -	\$ -	\$ -	\$ 81,900	\$ 81,900
2046	\$ -	\$ -	\$ -	\$ -	\$ 80,412	\$ 80,412
2047	\$ -	\$ -	\$ -	\$ -	\$ 78,925	\$ 78,925
2048	\$ -	\$ -	\$ -	\$ -	\$ 82,385	\$ 82,385
2049	\$ -	\$ -	\$ -	\$ -	\$ 80,791	\$ 80,791
2050	\$ -	\$ -	\$ -	\$ -	\$ 79,197	\$ 79,197
2051	\$ -	\$ -	\$ -	\$ -	\$ 82,550	\$ 82,550
2052	\$ -	\$ -	\$ -	\$ -	\$ 80,850	\$ 80,850
	<b>\$ 2,163,460</b>	<b>\$ 347,474</b>	<b>\$ 1,742,929</b>	<b>\$ 6,735,392</b>	<b>\$ 10,145,609</b>	<b>\$ 21,134,863</b>



City of Allegan  
Annual Debt Payments (P/I)

<u>Year</u>	<u>Total</u>	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>General Fund</u>	<u>MS</u>	<u>LS</u>	<u>DDA</u>
FY12	\$ 2,179,087	\$ 773,298	\$ 489,065	\$ 826,724	\$ 30,000	\$ 30,000	\$ 30,000
FY13	\$ 1,798,751	\$ 807,656	\$ 507,022	\$ 391,045	\$ 31,009	\$ 31,009	\$ 31,009
FY14	\$ 1,778,821	\$ 896,173	\$ 509,321	\$ 281,192	\$ 30,712	\$ 30,712	\$ 30,712
FY15	\$ 1,805,242	\$ 952,514	\$ 511,332	\$ 275,207	\$ 22,063	\$ 22,063	\$ 22,063
FY16	\$ 1,792,849	\$ 942,275	\$ 504,720	\$ 279,389	\$ 22,155	\$ 22,155	\$ 22,155
FY17	\$ 1,924,766	\$ 1,148,255	\$ 503,806	\$ 206,618	\$ 22,029	\$ 22,029	\$ 22,029
FY18	\$ 1,832,352	\$ 1,071,282	\$ 502,723	\$ 111,311	\$ 62,568	\$ 62,568	\$ 21,899
FY19	\$ 1,890,798	\$ 1,066,543	\$ 504,056	\$ 172,403	\$ 62,892	\$ 62,892	\$ 22,012
FY20	\$ 1,911,081	\$ 1,114,888	\$ 536,557	\$ 175,318	\$ 6,947	\$ 77,372	\$ -
FY21	\$ 1,918,875	\$ 1,113,897	\$ 536,483	\$ 175,850	\$ 7,818	\$ 84,828	\$ -
FY22	\$ 2,327,614	\$ 1,515,988	\$ 542,824	\$ 172,490	\$ 7,715	\$ 88,598	\$ -
FY23	\$ 2,728,260	\$ 1,691,939	\$ 574,455	\$ 351,658	\$ 11,150	\$ 99,058	\$ -
<b>FY24</b>	<b>\$ 1,989,112</b>	<b>\$ 997,836</b>	<b>\$ 691,654</b>	<b>\$ 141,750</b>	<b>\$ 22,351</b>	<b>\$ 135,522</b>	<b>\$ -</b>
FY25	\$ 2,042,572	\$ 1,040,163	\$ 693,741	\$ 143,710	\$ 23,081	\$ 141,878	\$ -
FY26	\$ 2,049,263	\$ 1,041,545	\$ 695,385	\$ 145,480	\$ 27,642	\$ 139,212	\$ -
FY27	\$ 2,044,356	\$ 1,047,683	\$ 691,058	\$ 142,060	\$ 27,081	\$ 136,475	\$ -
FY28	\$ 2,058,006	\$ 1,050,652	\$ 693,535	\$ 143,640	\$ 27,652	\$ 142,528	\$ -
FY29	\$ 2,055,761	\$ 1,045,044	\$ 699,165	\$ 145,030	\$ 27,045	\$ 139,478	\$ -
FY30	\$ 1,715,880	\$ 910,286	\$ 496,498	\$ 146,230	\$ 26,438	\$ 136,428	\$ -
FY31	\$ 1,115,505	\$ 314,644	\$ 489,578	\$ 142,240	\$ 26,952	\$ 142,092	\$ -
FY32	\$ 849,095	\$ 318,327	\$ 222,502	\$ 143,250	\$ 26,299	\$ 138,718	\$ -
FY33	\$ 853,484	\$ 321,748	\$ 221,767	\$ 144,070	\$ 25,635	\$ 140,264	\$ -
FY34	\$ 760,669	\$ 228,480	\$ 215,919	\$ 144,700	\$ 26,104	\$ 145,466	\$ -
FY35	\$ 583,091	\$ 156,028	\$ 214,993	\$ 145,140	\$ 15,394	\$ 51,536	\$ -
FY36	\$ 577,124	\$ 152,785	\$ 213,909	\$ 145,390	\$ 14,959	\$ 50,081	\$ -
FY37	\$ 590,679	\$ 159,490	\$ 217,668	\$ 145,450	\$ 15,656	\$ 52,415	\$ -
FY38	\$ 583,434	\$ 155,982	\$ 216,110	\$ 145,320	\$ 15,185	\$ 50,838	\$ -
FY39	\$ 219,388	\$ 157,474	\$ 61,914	\$ -	\$ -	\$ -	\$ -
FY40	\$ 78,806	\$ 78,806	\$ -	\$ -	\$ -	\$ -	\$ -
FY41	\$ 82,478	\$ 82,478	\$ -	\$ -	\$ -	\$ -	\$ -
FY42	\$ 81,097	\$ 81,097	\$ -	\$ -	\$ -	\$ -	\$ -
FY43	\$ 79,716	\$ 79,716	\$ -	\$ -	\$ -	\$ -	\$ -
FY44	\$ 78,335	\$ 78,335	\$ -	\$ -	\$ -	\$ -	\$ -
FY45	\$ 81,900	\$ 81,900	\$ -	\$ -	\$ -	\$ -	\$ -
FY46	\$ 80,412	\$ 80,412	\$ -	\$ -	\$ -	\$ -	\$ -
FY47	\$ 78,925	\$ 78,925	\$ -	\$ -	\$ -	\$ -	\$ -
FY48	\$ 82,385	\$ 82,385	\$ -	\$ -	\$ -	\$ -	\$ -
FY49	\$ 80,791	\$ 80,791	\$ -	\$ -	\$ -	\$ -	\$ -
FY50	\$ 79,197	\$ 79,197	\$ -	\$ -	\$ -	\$ -	\$ -
FY51	\$ 82,550	\$ 82,550	\$ -	\$ -	\$ -	\$ -	\$ -
FY52	\$ 80,850	\$ 80,850	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 21,134,863</b>	<b>\$ 10,145,609</b>	<b>\$ 6,735,392</b>	<b>\$ 2,163,460</b>	<b>\$ 347,474</b>	<b>\$ 1,742,929</b>	<b>\$ -</b>

**\*A****SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	W/S/Streets-CityHall Parking Lot etc.
<b>Current Fiscal Year End:</b>	06/30/24
<b>Debt Name:</b>	2012 General Obligation Limited Tax Refunding Bonds
<b>Issuance Date:</b>	July 19, 2012
<b>Issuance Amount:</b>	2012 - \$4,950,000
<b>Payable To:</b>	US Bank
<b>Debt Instrument (or Type):</b>	Bond
<b>Repayment Source(s):</b>	GOLT
<b>Net Interest Cost:</b>	5.25%/2.62%
<b>Weighted Average Maturity:</b>	13.181 Years/9.073 Years
<b>Note:</b>	Refunded 2004 Bonds in 2012. Original Bond was issued in 2004 for \$7.2m on June 23, 2004

<i><b>Fiscal Period</b></i>	<i><b>Interest Requirements</b></i>		<i><b>Maturity Date</b></i>	<i><b>Principal</b></i>	<i><b>Total Requirements</b></i>
	<i><b>November 1</b></i>	<i><b>May 1</b></i>			
2018	55,700	55,700	05/01/18	410,000	521,400
2019	49,550	49,550	05/01/19	425,000	524,100
2020	43,175	43,175	05/01/20	245,000	331,350
2021	39,500	39,500	05/01/21	250,000	329,000
2022	35,750	35,750	05/01/22	260,000	331,500
2023	31,850	31,850	05/01/23	265,000	328,700
<b>2024</b>	<b>27,875</b>	<b>27,875</b>	<b>05/01/24</b>	<b>275,000</b>	<b>330,750</b>
2025	23,750	23,750	05/01/25	285,000	332,500
2026	19,475	19,475	05/01/26	295,000	333,950
2027	15,050	15,050	05/01/27	305,000	335,100
2028	10,323	10,323	05/01/28	310,000	330,645
2029	5,363	5,363	05/01/29	325,000	335,725
	<b>\$ 101,835</b>	<b>\$ 101,835</b>		<b>\$ 1,795,000</b>	<b>\$ 1,998,670</b>

**\*B****SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	Airport Hangars
<b>Current Fiscal Year End Date:</b>	06/30/24
<b>Debt Name:</b>	2004 USDA Airport Revenue Bonds
<b>Issuance Date:</b>	July 29, 2003
<b>Issuance Amount:</b>	\$360,000
<b>Payable To:</b>	USDA
<b>Debt Instrument (or Type):</b>	Bond
<b>Repayment Source(s):</b>	Airport Revenue
<b>Net Interest Cost:</b>	4.25%
<b>Weighted Average Maturity or Loan Pe</b>	30 Years

<i>Fiscal Year</i>	<i>Interest Requirements</i>			<i>Maturity Date</i>	<i>Principal</i>	<i>Total Required</i>
	<i>July 1</i>	<i>Jan 1</i>	<i>Interest</i>			
	101-906-99300	101-906-99300			101-906-99100	
2020	4,994	4,994	9,988	07/01/19	11,000	20,988
2021	4,760	4,760	9,520	07/01/20	12,000	21,520
2022	4,505	4,505	9,010	07/01/21	12,000	21,010
2023	4,250	-	4,250	07/01/22	13,000	17,250
2023	2,618	-	2,618	44,866	187,000	189,618
<b>2024</b>	-	-	<b>0</b>	<b>07/01/23</b>	-	-
2025	-	-	0	07/01/24	-	-
2026	-	-	0	07/01/25	-	-
2027	-	-	0	07/01/26	-	-
2028	-	-	0	07/01/27	-	-
2029	-	-	0	07/01/28	-	-
2030	-	-	0	07/01/29	-	-
2031	-	-	0	07/01/30	-	-
2032	-	-	0	07/01/31	-	-
2033	-	-	0	07/01/32	-	-
2034	-	-	0	07/01/33	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

**\*C****SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	WasteWater Treatment Plant
<b>Current Fiscal Year End Date:</b>	06/30/24
<b>Debt Name:</b>	2008 Sewer System SRF Project#5300-01
<b>Issuance Date:</b>	September 23, 2008
<b>Issuance Amount:</b>	\$7,700,000
<b>Payable To:</b>	US Bank Trust (MFA)
<b>Debt Instrument (or Type):</b>	Bond
<b>Repayment Source(s):</b>	Sewer Revenue
<b>Net Interest Cost:</b>	2.50%
<b>Weighted Average Maturity:</b>	12.841 Years

<i><b>Fiscal</b></i>	<i><b>Interest Requirements</b></i>			<i><b>Maturity</b></i>		<i><b>Total</b></i>
<i><b>Year</b></i>	<i><b>Oct 1</b></i>	<i><b>April 1</b></i>	<i><b>Interest</b></i>	<i><b>Date</b></i>	<i><b>Principal</b></i>	<i><b>Required</b></i>
	590-908-99300	590-908-99300	590-908-99300		590-908-99100	
2021	54,000	54,000	108,000	04/01/21	385,000	493,000
2022	49,188	49,188	98,375	04/01/22	395,000	493,375
2023	44,250	44,250	88,500	04/01/23	405,000	493,500
<b>2024</b>	<b>39,188</b>	<b>39,188</b>	<b>78,375</b>	<b>04/01/24</b>	<b>415,000</b>	<b>493,375</b>
2025	34,000	34,000	68,000	04/01/25	425,000	493,000
2026	28,688	28,688	57,375	04/01/26	435,000	492,375
2027	23,250	23,250	46,500	04/01/27	450,000	496,500
2028	17,625	17,625	35,250	04/01/28	460,000	495,250
2029	11,875	11,875	23,750	04/01/29	470,000	493,750
2030	6,000	6,000	12,000	04/01/30	480,000	492,000
	<b>160,625</b>	<b>160,625</b>	<b>321,250</b>		<b>\$ 3,135,000</b>	<b>3,456,250</b>



**\*D**

**SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	WasteWater Treatment Plant
<b>Current Fiscal Year End Date:</b>	06/30/24
<b>Debt Name:</b>	2008 Sewer System SRF Project#5300-02
<b>Issuance Date:</b>	December 19, 2008
<b>Issuance Amount:</b>	\$1,575,000
<b>Payable To:</b>	US Bank Trust (MFA)
<b>Debt Instrument (or Type):</b>	Bond
<b>Repayment Source(s):</b>	Sewer Revenue
<b>Net Interest Cost:</b>	2.50%
<b>Weighted Average Maturity:</b>	12.601 Years

<i><b>Fiscal</b></i>	<i><b>Interest Requirements</b></i>			<i><b>Maturity</b></i>		<i><b>Total</b></i>
<i><b>Year</b></i>	<i><b>Oct 1</b></i>	<i><b>April 1</b></i>	<i><b>Interest</b></i>	<i><b>Date</b></i>	<i><b>Principal</b></i>	<i><b>Required</b></i>
	590-908-99300	590-908-99300	590-908-99300		590-908-99100	
2021	11,063	11,063	22,126	04/01/21	80,000	102,126
2022	10,063	10,063	20,125	04/01/22	80,000	100,125
2023	9,063	9,063	18,125	04/01/23	85,000	103,125
<b>2024</b>	<b>8,000</b>	<b>8,000</b>	<b>16,000</b>	<b>04/01/24</b>	<b>85,000</b>	<b>101,000</b>
2025	6,938	6,938	13,875	04/01/25	85,000	98,875
2026	5,875	5,875	11,750	04/01/26	90,000	101,750
2027	4,750	4,750	9,500	04/01/27	90,000	99,500
2028	3,625	3,625	7,250	04/01/28	95,000	102,250
2029	2,438	2,438	4,875	04/01/29	95,000	99,875
2030	1,250	1,250	2,500	04/01/30	100,000	102,500
	<b>32,875</b>	<b>32,875</b>	<b>65,750</b>		<b>640,000</b>	<b>705,750</b>



**\*E****SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	Water Treatment Plant
<b>Current Fiscal Year End Date:</b>	06/30/24
<b>Debt Name:</b>	2010 Water Supply System DWRP Project#7279-01
<b>Issuance Date:</b>	January 22, 2010
<b>Issuance Amount:</b>	\$6,245,000 (\$3,747,000 After \$2,498,000 Principal Forgiveness)
<b>Payable To:</b>	US Bank Trust (MFA)
<b>Debt Instrument (or Type):</b>	Bond
<b>Repayment Source(s):</b>	Water Revenue
<b>Net Interest Cost:</b>	2.50%
<b>Weighted Average Maturity:</b>	11.604 Years

<i><b>Fiscal</b></i>	<i><b>Interest Requirements</b></i>			<i><b>Maturity</b></i>		<i><b>Total</b></i>
<i><b>Year</b></i>	<i><b>Oct 1</b></i>	<i><b>April 1</b></i>	<i><b>Interest</b></i>	<i><b>Date</b></i>	<i><b>Principal</b></i>	<i><b>Required</b></i>
	591-909-99300	591-909-99300	591-909-99300		591-909-99100	
2020	30,813	30,813	61,626	04/01/20	180,000	241,625
2021	28,563	28,563	57,125	04/01/21	185,000	242,125
2022	26,250	26,250	52,500	04/01/22	190,000	242,500
2023	23,875	23,875	47,750	04/01/23	195,000	242,750
<b>2024</b>	<b>21,438</b>	<b>21,438</b>	<b>42,875</b>	<b>04/01/24</b>	<b>195,000</b>	<b>237,875</b>
2025	19,000	19,000	38,000	04/01/25	200,000	238,000
2026	16,500	16,500	33,000	04/01/26	205,000	238,000
2027	13,938	13,938	27,875	04/01/27	210,000	237,875
2028	11,313	11,313	22,625	04/01/28	220,000	242,625
2029	8,563	8,563	17,125	04/01/29	225,000	242,125
2030	5,750	5,750	11,500	04/01/29	230,000	241,500
2031	2,875	2,875	5,750	04/01/30	230,000	235,750
	<b>99,375</b>	<b>99,375</b>	<b>198,750</b>		<b>1,715,000</b>	<b>1,913,750</b>

**\*F****SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

Local Unit Name:	City of Allegan
Local Unit Code:	03-2010
Project Name:	Sewer Lift Stations
Current Fiscal Year End Date:	06/30/24
Debt Name:	2010 Sewer System Rural Development (BAB)
Issuance Date:	October 13, 2010
Issuance Amount:	\$868,000
Payable To:	USDA
Debt Instrument (or Type):	Bond
Repayment Source(s):	Sewer Revenue
Net Interest Cost:	3.00%
Weighted Average Maturity:	23.035 Years

<i>Fiscal</i>	<i>Interest Requirements</i>				<i>Total</i>		<i>Total</i>
<i>Year</i>	<i>Oct 1</i>	<i>Apr 1</i>	<i>Interest</i>	<i>Principal</i>	<i>Required</i>	<i>Subsidy</i>	<i>Required</i>
	590-909-99300	590-909-99300	590-909-99300	590-909-99100		590-909-99300	
2020	11,160	10,905	22,065	17,000	39,065	(1,184)	37,881
2021	10,905	10,650	21,555	17,000	38,555	(1,150)	37,405
2022	10,650	10,380	21,030	18,000	39,030	(1,118)	37,912
2023	12,492	-	12,492	692,000	-	(1,087)	703,405
<b>2024</b>	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-
	-	-	-	-	-	-	<b>703,405</b>



**\*G**

**SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	Water Main Phase II
<b>Current Fiscal Year End Date:</b>	06/30/24
<b>Debt Name:</b>	2011 Water Supply System Junior Lien Project#7361-01
<b>Issuance Date:</b>	April 8, 2011
<b>Issuance Amount:</b>	\$725,000 (\$459,561 After \$265,439 Principal Forgiveness)
<b>Payable To:</b>	US Bank Trust (MFA)
<b>Debt Instrument (or Type):</b>	Bond
<b>Repayment Source(s):</b>	Water Revenue
<b>Net Interest Cost:</b>	2.50%
<b>Weighted Average Maturity:</b>	11.277 Years

<i><b>Fiscal</b></i>	<i><b>Interest Requirements</b></i>				<i><b>Total</b></i>
<i><b>Year</b></i>	<i><b>Oct 1</b></i>	<i><b>Apr 1</b></i>	<i><b>Interest</b></i>	<i><b>Principal</b></i>	<i><b>Required</b></i>
	591-910-99300	591-910-99300	591-910-99300	591-910-99100	
2020	3,750	3,750	7,500	20,000	27,500
2021	3,500	3,500	7,000	20,000	27,000
2022	3,250	3,250	6,500	25,000	31,500
2023	2,938	2,938	5,875	25,000	30,875
<b>2024</b>	<b>2,625</b>	<b>2,625</b>	<b>5,250</b>	<b>25,000</b>	<b>30,250</b>
2025	2,313	2,313	4,625	25,000	29,625
2026	2,000	2,000	4,000	25,000	29,000
2027	1,688	1,688	3,375	25,000	28,375
2028	1,375	1,375	2,750	25,000	27,750
2029	1,063	1,063	2,125	25,000	27,125
2030	750	750	1,500	30,000	31,500
2031	375	375	750	30,000	30,750
	<b>12,188</b>	<b>12,188</b>	<b>24,375</b>	<b>210,000</b>	<b>234,375</b>



**\*H****SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	Water Main Phase III
<b>Current Fiscal Year End Date:</b>	06/30/24
<b>Debt Name:</b>	2012 Water Supply System Junior Lien Project#7373-01
<b>Issuance Date:</b>	April 10, 2012
<b>Issuance Amount:</b>	\$165,000 (\$82,500 After \$82,500 Principal Forgiveness)
<b>Payable To:</b>	US Bank Trust (MFA)
<b>Debt Instrument (or Type):</b>	Bond
<b>Repayment Source(s):</b>	Water Revenue
<b>Net Interest Cost:</b>	2.50%
<b>Weighted Average Maturity:</b>	11.854 Years

<b>Year</b>	<b>Interest requirements</b>			<b>Principal</b>	<b>Total Required</b>
	<b>Oct 1</b>	<b>Apr 1</b>	<b>Interest</b>		
	591-911-99300	591-911-99300	591-911-99300	591-911-99100	
2020	700	700	1,400	4,000	5,400
2021	650	650	1,300	4,000	5,300
2022	600	600	1,200	4,000	5,200
2023	550	550	1,100	4,000	5,100
<b>2024</b>	<b>500</b>	<b>500</b>	<b>1,000</b>	<b>4,000</b>	<b>5,000</b>
2025	450	450	900	4,000	4,900
2026	400	400	800	4,000	4,800
2027	350	350	700	4,000	4,700
2028	300	300	600	4,000	4,600
2029	250	250	500	5,000	5,500
2030	188	188	375	5,000	5,375
2031	125	125	250	5,000	5,250
2032	63	63	125	5,000	5,125
	<b>2,625</b>	<b>2,625</b>	<b>5,250</b>	<b>40,000</b>	<b>45,250</b>



**\*I**

**SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	WWTP Basin#3 Aeration Tank
<b>Current Fiscal Year End Date:</b>	06/30/24
<b>Debt Name:</b>	2012 SRF Sewer System Bonds Project #5522-01
<b>Issuance Date:</b>	June 26, 2012
<b>Issuance Amount:</b>	\$1,497,869
<b>Payable To:</b>	US Bank Trust (MFA)
<b>Debt Instrument (or Type):</b>	Bond
<b>Repayment Source(s):</b>	Sewer Revenue
<b>Net Interest Cost:</b>	2.50%
<b>Weighted Average Maturity:</b>	12.071 Years

<i>Fiscal Year</i>	<i>Interest Requirements</i>			<i>Principal</i>	<i>Total Required</i>
	<i>Oct 1</i>	<i>Apr 1</i>	<i>Interest</i>		
	590-910-99300	590-910-99300	590-910-99300	590-910-99100	
2020	14,063	14,063	28,125	70,000	98,125
2021	13,188	13,188	26,375	70,000	96,375
2022	12,313	12,313	24,625	70,000	94,625
2023	11,438	11,438	22,875	75,000	97,875
<b>2024</b>	<b>10,500</b>	<b>10,500</b>	<b>21,000</b>	<b>75,000</b>	<b>96,000</b>
2025	9,563	9,563	19,125	75,000	94,125
2026	8,625	8,625	17,250	80,000	97,250
2027	7,625	7,625	15,250	80,000	95,250
2028	6,625	6,625	13,250	85,000	98,250
2029	5,563	5,563	11,125	85,000	96,125
2030	4,500	4,500	9,000	85,000	94,000
2031	3,438	3,438	6,875	90,000	96,875
2032	2,313	2,313	4,625	90,000	94,625
2033	1,188	1,188	2,375	95,000	97,375
	<b>59,938</b>	<b>59,938</b>	<b>119,875</b>	<b>840,000</b>	<b>959,875</b>



**\*J**

**SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	WWTP-Septage/UV
<b>Current Fiscal Year End Date:</b>	06/30/24
<b>Debt Name:</b>	2013 SRF Sewer System Bonds Project #5530-01
<b>Issuance Date:</b>	June 25, 2013
<b>Issuance Amount:</b>	\$1,118,524
<b>Payable To:</b>	US Bank Trust (MFA)
<b>Debt Instrument (or Type):</b>	Bond
<b>Repayment Source(s):</b>	Sewer Revenue
<b>Net Interest Cost:</b>	2.00%
<b>Weighted Average Maturity:</b>	11.924 Years

<i><b>Fiscal</b></i>	<i><b>Interest Requirements</b></i>				<i><b>Total</b></i>
<i><b>Year</b></i>	<i><b>Oct 1</b></i>	<i><b>Apr 1</b></i>	<i><b>Interest</b></i>	<i><b>Principal</b></i>	<i><b>Required</b></i>
	590-911-99300	590-911-99300	590-911-99300	590-911-99100	
2020	8,735	8,235	16,970	50,000	66,970
2021	8,235	7,735	15,970	50,000	65,970
2022	7,735	7,185	14,920	55,000	69,920
2023	7,185	6,635	13,820	55,000	68,820
<b>2024</b>	<b>6,635</b>	<b>6,085</b>	<b>12,720</b>	<b>55,000</b>	<b>67,720</b>
2025	6,085	5,535	11,620	55,000	66,620
2026	5,535	4,985	10,520	55,000	65,520
2027	4,985	4,385	9,370	60,000	69,370
2028	4,385	3,785	8,170	60,000	68,170
2029	3,785	3,185	6,970	60,000	66,970
2030	3,185	2,585	5,770	60,000	65,770
2031	2,585	1,985	4,570	60,000	64,570
2032	1,985	1,335	3,320	65,000	68,320
2033	1,335	685	2,020	65,000	67,020
2034	685	-	685	68,525	69,210
	<u>41,188</u>	<u>34,552</u>	<u>75,740</u>	<u>663,525</u>	<u>739,265</u>

**\*K**

**SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	City Hall/Riverfront Restrooms
<b>Current Fiscal Year End:</b>	06/30/24
<b>Debt Name:</b>	2019 Building Authority Bonds
<b>Issuance Date:</b>	July 1, 2019
<b>Issuance Amount:</b>	2019 - \$2,000,000
<b>Payable To:</b>	First Internet Bank of Indiana
<b>Debt Instrument (or Type):</b>	20 Year, Series 2018 Bond
<b>Repayment Source(s):</b>	Building Authority Bond (Limited Tax General Obligation)
<b>Net Interest Cost:</b>	3.75%
<b>Weighted Average Maturity:</b>	13.269 Years/10.009 Years

<i><b>Fiscal period</b></i>	<i><b>Interest requirements</b></i>		<i><b>Maturity date</b></i>	<i><b>Interest</b></i>	<i><b>Principal</b></i>	<i><b>Total Requirements</b></i>
	<i><b>April 1</b></i>	<i><b>October 1</b></i>				
	101-907-99300	101-907-99300			101-907-99100	
2020	36,575	36,575	06/30/20	73,150	70,000	143,150
2021	35,245	35,245	06/30/21	70,490	75,000	145,490
2022	33,820	33,820	06/30/22	67,640	75,000	142,640
2023	32,395	32,395	06/30/23	64,790	80,000	144,790
<b>2024</b>	<b>30,875</b>	<b>30,875</b>	<b>06/30/24</b>	<b>61,750</b>	<b>80,000</b>	<b>141,750</b>
2025	29,355	29,355	06/30/25	58,710	85,000	143,710
2026	27,740	27,740	06/30/26	55,480	90,000	145,480
2027	26,030	26,030	06/30/27	52,060	90,000	142,060
2028	24,320	24,320	06/30/28	48,640	95,000	143,640
2029	22,515	22,515	06/30/29	45,030	100,000	145,030
2030	20,615	20,615	06/30/30	41,230	105,000	146,230
2031	18,620	18,620	06/30/31	37,240	105,000	142,240
2032	16,625	16,625	06/30/32	33,250	110,000	143,250
2033	14,535	14,535	06/30/33	29,070	115,000	144,070
2034	12,350	12,350	06/30/34	24,700	120,000	144,700
2035	10,070	10,070	06/30/35	20,140	125,000	145,140
2036	7,695	7,695	06/30/36	15,390	130,000	145,390
2037	5,225	5,225	06/30/37	10,450	135,000	145,450
2038	2,660	2,660	06/30/38	5,320	140,000	145,320
	<b>\$ 269,230</b>	<b>\$ 269,230</b>		<b>\$ 538,460</b>	<b>\$ 1,625,000</b>	<b>\$ 2,163,460</b>

**\*L**

**SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	Neighborhood Improvements (Delano, Russell/Robinson, SR2S)
<b>Current Fiscal Year End:</b>	06/30/24
<b>Debt Name:</b>	2019 MTF (MiTransportationFund) Bonds
<b>Issuance Date:</b>	July 1, 2019
<b>Issuance Amount:</b>	2019 - \$1,245,000
<b>Payable To:</b>	Huntington National Bank
<b>Debt Instrument (or Type):</b>	15 Year, Series 2018A Bond
<b>Repayment Source(s):</b>	Limited Tax General Obligation
<b>Net Interest Cost:</b>	3.50%
<b>Weighted Average Maturity:</b>	13.269 Years/10.009 Years

<i><b>Fiscal</b></i>	<i><b>Interest requirements</b></i>		<i><b>Maturity</b></i>	<i><b>Total</b></i>	
<i><b>period</b></i>	<i><b>April 1</b></i>	<i><b>October 1</b></i>	<i><b>date</b></i>	<i><b>Principal</b></i>	<i><b>Requirements</b></i>
2020	9,659	9,659	06/30/20	65,000	84,318
2021	13,823	13,823	06/30/21	65,000	92,645
2022	13,156	13,156	06/30/22	70,000	96,313
2023	12,404	12,404	06/30/23	70,000	94,808
<b>2024</b>	<b>11,651</b>	<b>11,651</b>	<b>06/30/24</b>	<b>70,000</b>	<b>93,303</b>
2025	10,864	10,864	06/30/25	75,000	96,728
2026	10,020	10,020	06/30/26	80,000	100,040
2027	9,080	9,080	06/30/27	80,000	98,160
2028	8,140	8,140	06/30/28	85,000	101,280
2029	7,099	7,099	06/30/29	85,000	99,198
2030	6,058	6,058	06/30/30	85,000	97,115
2031	4,974	4,974	06/30/31	90,000	99,948
2032	3,826	3,826	06/30/32	90,000	97,653
2033	2,634	2,634	06/30/33	95,000	100,268
2034	1,375	1,375	06/30/34	100,000	102,750
	<b>\$ 75,720</b>	<b>\$ 75,720</b>		<b>\$ 935,000</b>	<b>\$ 1,086,440</b>

# \*M

## SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	Neighborhood Improvements (Delano, Russell/Robinson, SR2S)
<b>Current Fiscal Year End:</b>	06/30/24
<b>Debt Name:</b>	2019 GOLT Bonds
<b>Issuance Date:</b>	July 1, 2019
<b>Issuance Amount:</b>	2019 - \$2,000,000
<b>Payable To:</b>	Capital One
<b>Debt Instrument (or Type):</b>	20 Year, Series 2018 Bond
<b>Repayment Source(s):</b>	Limited Tax General Obligation CIP
<b>Net Interest Cost:</b>	3.19%
<b>Weighted Average Maturity:</b>	13.269 Years/10.009 Years

<i><u>Fiscal</u></i>	<i><u>Interest requirements</u></i>		<i><u>Maturity</u></i>	<i><u>Total</u></i>	
<i><u>period</u></i>	<i><u>April 1</u></i>	<i><u>October 1</u></i>	<i><u>date</u></i>	<i><u>Principal</u></i>	<i><u>Requirements</u></i>
2020	21,267	21,267	06/30/20	90,000	132,533
2021	30,465	30,465	06/30/21	75,000	135,929
2022	29,268	29,268	06/30/22	80,000	138,537
2023	27,992	27,992	06/30/23	80,000	135,985
<b>2024</b>	<b>26,716</b>	<b>26,716</b>	<b>06/30/24</b>	<b>80,000</b>	<b>133,433</b>
2025	25,440	25,440	06/30/25	85,000	135,881
2026	24,085	24,085	06/30/26	90,000	138,169
2027	22,649	22,649	06/30/27	90,000	135,298
2028	21,214	21,214	06/30/28	90,000	132,427
2029	19,778	19,778	06/30/29	95,000	134,556
2030	18,263	18,263	06/30/30	100,000	136,526
2031	16,668	16,668	06/30/31	100,000	133,336
2032	15,073	15,073	06/30/32	105,000	135,146
2033	13,398	13,398	06/30/33	110,000	136,796
2034	11,644	11,644	06/30/34	115,000	138,287
2035	9,809	9,809	06/30/35	115,000	134,619
2036	7,975	7,975	06/30/36	115,000	130,950
2037	6,141	6,141	06/30/37	125,000	137,282
2038	4,147	4,147	06/30/38	125,000	133,294
2039	2,153	2,153	06/30/39	135,000	139,307
	<b><u>\$ 245,152</u></b>	<b><u>\$ 245,152</u></b>		<b><u>\$ 1,675,000</u></b>	<b><u>\$ 2,165,303</u></b>

\*N

**SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	Downtown Streetscape Project
<b>Current Fiscal Year End:</b>	06/30/24
<b>Debt Name:</b>	2023 GOLT Bonds
<b>Issuance Date:</b>	September 21, 2022
<b>Issuance Amount:</b>	2022 - \$2,945,000
<b>Payable To:</b>	Horizon Bank
<b>Debt Instrument (or Type):</b>	15 Year, Series 2022 Bond
<b>Repayment Source(s):</b>	General Obligation Limited Tax Bonds
<b>Net Interest Cost:</b>	3.15%
<b>Weighted Average Maturity:</b>	8.714 Years

<i><u>Fiscal</u></i>	<i><u>Interest requirements</u></i>		<i><u>Maturity</u></i>	<i><u>Total</u></i>	
<i><u>period</u></i>	<i><u>May 1</u></i>	<i><u>November 1</u></i>	<i><u>date</u></i>	<i><u>Principal</u></i>	<i><u>Requirements</u></i>
2023	25,892	25,892	06/30/23	-	51,783
<b>2024</b>	<b>41,265</b>	<b>41,265</b>	<b>06/30/24</b>	<b>140,000</b>	<b>222,530</b>
2025	38,981	38,981	06/30/25	150,000	227,962
2026	36,619	36,619	06/30/26	150,000	223,238
2027	34,217	34,217	06/30/27	155,000	223,434
2028	31,697	31,697	06/30/28	165,000	228,394
2029	29,059	29,059	06/30/29	170,000	228,118
2030	26,382	26,382	06/30/30	170,000	222,764
2031	23,625	23,625	06/30/31	180,000	227,250
2032	20,751	20,751	06/30/32	185,000	226,502
2033	17,798	17,798	06/30/33	190,000	225,595
2034	14,766	14,766	06/30/34	195,000	224,531
2035	11,655	11,655	06/30/35	200,000	223,310
2036	8,466	8,466	06/30/36	205,000	221,931
2037	5,158	5,158	06/30/37	215,000	225,316
2038	1,732	1,732	06/30/38	220,000	223,464
	<b><u>\$ 342,170</u></b>	<b><u>\$ 342,170</u></b>		<b><u>\$ 2,690,000</u></b>	<b><u>\$ 3,374,339</u></b>

**\*O**

**SCHEDULE OF BOND RETIREMENT AND ANNUAL INTEREST REQUIREMENTS**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	Downtown Streetscape Project
<b>Current Fiscal Year End:</b>	06/30/24
<b>Debt Name:</b>	2023 CWSRF 5773-01 Bonds
<b>Issuance Date:</b>	September 21, 2022
<b>Issuance Amount:</b>	2022 - \$2m-\$300,000(Forgiveness)=\$1,700,000
<b>Payable To:</b>	
<b>Debt Instrument (or Type):</b>	20 Year, Series 2022 Bonds
<b>Repayment Source(s):</b>	Sanitary Sewer System Junior Lien Revenue Bond
<b>Net Interest Cost:</b>	2.125%
<b>Weighted Average Maturity:</b>	16.922 Years

<i><u>Fiscal</u></i>	<i><u>Interest requirements</u></i>		<i><u>Maturity</u></i>	<i><u>Total</u></i>	
<i><u>period</u></i>	<i><u>April 1</u></i>	<i><u>October 1</u></i>	<i><u>date</u></i>	<i><u>Principal</u></i>	<i><u>Requirements</u></i>
2023	19,166	-	06/30/23	-	19,166
<b>2024</b>	<b>18,063</b>	<b>18,063</b>	<b>06/30/24</b>	<b>-</b>	<b>36,125</b>
2025	17,584	18,063	06/30/25	45,000	80,647
2026	17,106	17,584	06/30/26	45,000	79,691
2027	16,628	17,106	06/30/27	45,000	78,734
2028	16,097	16,628	06/30/28	50,000	82,725
2029	15,566	16,097	06/30/29	50,000	81,663
2030	15,034	15,566	06/30/30	50,000	80,600
2031	14,503	15,034	06/30/31	50,000	79,538
2032	13,972	14,503	06/30/32	50,000	78,475
2033	13,388	13,972	06/30/33	55,000	82,359
2034	12,803	13,388	06/30/34	55,000	81,191
2035	12,219	12,803	06/30/35	55,000	80,022
2036	11,634	12,219	06/30/36	55,000	78,853
2037	10,997	11,634	06/30/37	60,000	82,631
2038	10,359	10,997	06/30/38	60,000	81,356
2039	9,722	10,359	06/30/39	60,000	80,081
2040	9,084	9,722	06/30/40	60,000	78,806
2041	8,394	9,084	06/30/41	65,000	82,478
2042	7,703	8,394	06/30/42	65,000	81,097
2043	7,013	7,703	06/30/43	65,000	79,716
2044	6,322	7,013	06/30/44	65,000	78,334
2045	5,578	6,322	06/30/45	70,000	81,900
2046	4,834	5,578	06/30/46	70,000	80,413
2047	4,091	4,834	06/30/47	70,000	78,925
2048	3,294	4,091	06/30/48	75,000	82,384
2049	2,497	3,294	06/30/49	75,000	80,791
2050	1,700	2,497	06/30/50	75,000	79,197
2051	850	1,700	06/30/51	80,000	82,550
2052	-	850	06/30/52	80,000	80,850
	<b><u>\$ 287,034</u></b>	<b><u>\$ 305,097</u></b>		<b><u>\$ 1,700,000</u></b>	<b><u>\$ 2,292,131</u></b>
		590-923-99300		590-923-99100	



FISCAL YEAR

2024



Section 7

Appendix C

Acronyms.



**ACH** – Automated Clearing House

**ADA** – Americans with Disabilities Act

**AICPA** – American Institute of Certified Public Accountants

**AP** – Accounts Payable

**APR** – Annual Percentage Rate

**AR** – Accounts Receivable

**BAN** – Bond Anticipated Note

**BP** – Basis Point

**CAFR** – Comprehensive Annual Financial Report

**CD** – Certificate of Deposit

**CDBG** – Community Development Block Grant

**CIP** – Capital Improvement Project

**CO** – Certificates of Obligations

**CoA** – Chart of Accounts

**COG** – Council of Governments

**COLA** – Cost of Living Allowance

**CPI** – Consumer Price Index

**DBA** – Doing Business As

**DDA** – Downtown Development Authority

**DPW** – Department of Public Works

**EEO** – Equal Employment Opportunity

**EFT** – Electronic Funds Transfer

**EGLE** – Michigan Department of Environment, Great Lakes, and Energy

**EMS** – Emergency Medical Services

**EPA** – U.S. Environmental Protection Agency

**EQV** – Equalized Value

**FASAB** – Federal Accounting Standards Advisory Board

**FASB** – Financial Accounting Standards Board

**FEMA** – Federal Emergency Management Administration

**FTE** – Full Time Equivalent

**FY** – Fiscal Year

**GAAP** – Generally Accepted Accounting Principles

**GAO** – Government Accountability Office

**GASB** – Government Accounting Standards Board

**GF** – General Fund

**GL** – General Ledger

**GFOA** – Government Finance Officers Association

**GIS** – Geographic Information Systems

**HDC** – Historic District Commission

**HIPPA** – Health Insurance Portability and Accountability

**HR** – Human Resources



**IFT** – Industrial Facilities Tax

**IRS** – Internal Revenue Service

**IT** – Information Technology

**JE** – Journal Entry

**MCL** – Michigan Compiled Law

**MDOT** – Michigan Department of Transportation

**MEDC** – Michigan Economic Development Corporation

**MERS** – Municipal Employees’ Retirement System

**MML** – Michigan Municipal League

**MR** – Miscellaneous Receivables

**MSHDA** – Michigan State Housing Development Authority

**MSRB** – Municipal Securities Rulemaking Board

**NOAA** – National Oceanic and Atmospheric Administration

**OPEB** – Other Post Employment Benefits

**OPRA** – Obsolete Property Rehabilitation Act

**P&I** – Principal and Interest

**PILT/PILOT** – Payment In-Lieu-Of-Tax

**PO** – Purchase Order

**PR** – Payroll

**PRE** – Principal Residence Exemption

**PT** – Part Time

**RFP** – Request for Proposal

**RFQ** – Request for Quote

**ROW** – Right of Way

**SEC** – Securities and Exchange Commission

**SEV** – State Equalized Value

**SOM** – State of Michigan

**SRF** – State Revolving Fund

**SSO** – Sanitary Sewer Overflow

**TV** – Taxable Value

**UB** – Utility Billing

**VA** – U.S. Department of Veterans Affairs

**YTD** – Year-to-Date

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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)

FISCAL YEAR

2024



Section 7

Appendix D

Glossary of Terms.



**Abatement:** A reduction or elimination of a level imposed by a governmental unit, most often applicable to tax levies, motor vehicle excise, fees, charges and special assessments.

**Accounting System:** The total structure of records and procedures that identify, record, classify and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups or organizational components.

**Accounts Payable:** A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

**Accounts Receivable:** An asset account reflecting amounts owed by private individuals or organizations for goods and services furnished by a government.

**Accrual Basis:** Accrual basis accounting provides for recording revenues when earned and expenses when incurred.

**Accrued Interest:** In an original governmental bond sale, accrued interest is the amount of interest that has accumulated on the bonds from the day they are dated up to, but not including, the date of delivery (settlement date).

**Ad Valorem:** A tax based on the value of real (land and buildings) and personal (equipment and furniture) property.

**Adopted Budget:** An adopted budget, as used in the fund summaries and department and program summaries with the budget document, represents the fiscal year budget as originally adopted by the City Council.

**American Institute of Certified Public**

**Accountants (AICPA):** This organization represents the CPA profession and sets professional standards and rules of conduct for accountants.

**Amended Budget:** Amended budget, as used throughout the budget document, represents the original budget plus any amendments passed after the adoption of the current budget.

**Agency Fund:** A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or funds.

**Amortization:** The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

**Appropriation:** A legal authorization granted by a legislative body (City Council) to make expenditures and to incur obligations for designated purposes.

**Approved Budget:** The revenue and expenditure plan for the City for a fiscal year as reviewed and approved by the City Council.

**Arbitrage:** The investment of bond proceeds in higher yielding securities, resulting in interest revenue in excess of interest costs.

**Assessed Valuation:** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Assets:** Resources owned or held by the City, which have monetary value.



**Audit:** A comprehensive review of the manner in which the government's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvements where necessary.

**Balance Sheet:** The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

**Balanced Budget:** The expenses/expenditures do not exceed the budgeted revenue plus the unassigned fund balance.

**Basis of Accounting:** A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

**Basis of Budgeting:** The method used to determine when revenues and expenditures are recognized for budgetary purposes.

**Basis Point (BP):** One basis point = 0.01%, or one one-hundredth of 1 percent. For example, the Federal Reserve decreases interest rates by 25 basis points, or .25%, from 3.75% to 3.50%.

**Bid:** Formal quotation, based on common specifications, for the provision of goods and services. Opened at public meeting for consideration and award

**Bond:** A written promise to pay a specified sum of money, called the face value of principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**Bond and Interest Record:** The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and

principal coming due each date, the bond and coupon numbers, and all other pertinent information concerning the bond issue. The term is synonymous with Bond Register.

**Bond Anticipation Note (BAN):** Once borrowing for a specific project has been approved by two-thirds vote of city council and prior to issuing long-term bonds, short-term notes may be issued to provide cash for initial project costs. BANs may be issued for a period not to exceed five years but with a reduction of principal after two years. BANs are full faith and credit obligations.

**Bonds Authorized and Unissued:** Bonds that a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the treasurer and mayor or selectmen.

**Bonded Debt:** That portion of indebtedness represented by outstanding bonds.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Budget Amendment:** To amend or increase the original adopted budget of the governmental entity by members of the governmental entity's board or council.

**Budget Calendar:** The schedule of key dates or milestones, which the City departments follow in the preparation, adoption, and administration of the budget.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive program to the City Council.



**Budget Message:** A statement by the City Manager summarizing the plans and policies contained in the budget report, including an explanation of the principal budget items, an outline of the municipality's experience during the past year and its financial status at the time of the message, and recommendations regarding financial policy for the coming fiscal year.

**Capital Expenditures/Outlays:** Expenditures that result in the acquisition of or addition to fixed assets that are priced more than \$5,000.

**Capital Improvement Program (CIP):** The process of planning, monitoring, programming, and budgeting over a multi-year period used to allocate the City's capital moneys.

**Capital Projects Fund:** A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of managing monies of a local government in order to ensure maximum cash availability and maximum yield on short-term investment of idle cash.

**CDBG:** An acronym for Community Development Block Grant, which is an annual federal grant that can be used to revitalize neighborhoods and expand affordable housing.

**Cemetery Perpetual Care:** These funds are donated by individuals for the care of gravesites. Funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed for the purpose of maintaining cemeteries.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Certificates of Obligations (CO's):** Similar to general obligation bonds except the certificates require no voter approval.

**City Council:** By charter, the City of Allegan follows a City Manager Form of government, in which the popular vote of the City of Allegan's residents elects seven members to the City Council to serve a four-year term of office. City Councilors then elect one of their members to serve as City Mayor, who serves as the official head of the City, presiding over City Council meetings. The City Council appoints a: City Auditor, City Attorney, City Clerk, City Manager, Finance Director, and Police Chief.

**Collective Bargaining:** The negotiations between an employer and union representative regarding wages, hours and working conditions.

**Commercial Paper:** Short-term, unsecured debt instruments with maturity dates ranging from 1-270 days.

**Component Unit:** Legally separate organization to which the elected officials of the primary government are financially accountable.





**Component Unit Funds:** A legally separate entity that the City of Allegan is financially accountable for; or the nature and significance of the relationship between the primary government and the legally separate entity is such that to exclude the entity from the financial reporting entity would render the financial statements misleading or incomplete.

**Contractual Services:** The costs related to services performed for the City by individuals, businesses, or utilities.

**Consumer Price Index:** The statistical measure of changes in the overall price level of consumer goods and services based on prices of goods and services purchased by urban wage earners and clerical workers, including families and single persons. The index is often called the “cost-of-living index.”

**Cost:** The amount of money or other consideration exchanged for goods or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

**Cost-Benefit Analysis:** An analytical approach to solving problems of choice. First, different ways to achieve an objective are identified. Then an alternative is chosen to produce the required benefits at the lowest cost or greatest benefits for a given cost.

**Cost of Living Allowance (COLA):** An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index, with the purpose of offsetting inflation as experienced by the consumer.

**Council:** The legislative body (City Council) whose elected members are assigned duties and responsibilities by law.

**Current Assets:** Those assets that are available or can be made readily available to finance current operations or to pay current liabilities. Those assets that will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable, which will be collected within one year.

**Current Liabilities:** Debt or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded within one year.

**Debt Authorization:** Formal approval to incur debt by municipal officials.

**Debt Burden:** The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capital, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

**Debt Exclusion:** This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling.

**Debt Limit:** The maximum amount of debt that a municipality may have authorized for qualified purposes under state and self-imposed ceilings.

**Debt Service:** The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

**Debt Service Fund:** A fund used to account for the moneys set aside for the payment of interest and principal to holders of the City’s general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, and water/wastewater systems.



**Default:** Failure to pay principal or interest when due.

**Deficit:** The amount by which your spending exceeds your income (opposite of *surplus*).

**Department:** A major activity of the City.

**Depreciation:** All costs associated with the acquisition of fixed assets are amortized over the expected useful life of the asset.

**Direct Debt:** Debt a municipality has incurred in its own name as opposed to overlapping debt.

**Diversification:** To hold several different types of investments in order to reduce risk

**Electronic Funds Transfer (EFT):** A system for transferring money electronically between accounts at financial institutions.

**Encumbrances:** Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures to result if unperformed contracts in process are completed.

**Enterprise Funds:** A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs.

**Excess and Deficiency:** Also called the “surplus revenue” account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.

**Exemptions:** Upon approval of an application to the board of assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, houses of worship and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, persons over 70 years of age and certain financial hardships.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

**Face Value:** (1) the value printed on the face of currency or other financial instruments, like bonds or debentures (2) the amount that a lender will receive when a bond or debenture is repaid.

**Federal Accounting Standards Advisory Board (FASAB):** This board advises the U.S. Department of Treasury on accounting rules for federal government agencies, and serves the public interest by improving federal financial reporting through issuing federal financial accounting standards and providing guidance after considering the needs of external and internal users of federal financial information.

**Fiduciary Funds:** Fiduciary funds account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. These include expendable trust, nonexpendable trust, pension trust and agency funds. The City of Allegan has one Trust and Agency Fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**Financial Accounting Standards Board**

**(FASB):** Sets standards of financial accounting that govern the preparation of financial reports by public companies and nonprofit organizations. Focused on credible, concise, and understandable financial information.

**Fiscal Year:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**Fixed Costs:** These are costs that are legally or contractually mandated (e.g., retirement, FICA/Social Security, insurances, debt service or interest, etc.).

**FTE:** An acronym for full time equivalent. A measurement of staffing. One FTE is a 40-hour per week position. A part-time position working 20 hours per week or a temporary part-time position would be ½ FTE.

**Fixed Assets:** Long-lived tangible assets such as land, buildings, building improvements, machinery, and equipment.

**Franchise:** A special privilege granted by a government, permitting continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**Franchise Fee:** A fee paid by public service utilities for use of public property in providing their services.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, together with all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives, in accordance with special regulations, restrictions, and limitations.

**Fund Balance:** The difference between governmental fund assets and liabilities, also referred to as fund equity.

**GAAP:** Generally accepted accounting principles as determined through common practice or as promulgated by accounting standard setting bodies.

**General Fund:** The fund used to account for all financial resources, except those required to be accounted for in another fund. The General Fund is tax supported.

**General Ledger:** A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

**General Obligation Bonds:** Bonds backed by the full faith and credit of the issuing government. In issuing its general obligation bonds, the City pledges to levy for whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

**Government Accountability Office (GAO):** Audit and evaluation agency that works for the U.S. Congress, and is responsible for investigating how the federal government spends taxpayer dollars. The GAO is responsible for setting the Generally Accepted Government Auditing Standards.

**Government Accounting Standards Board (GASB):** Independent, nonprofit organization that establishes governmental accounting rules (e.g., GAAP), which is followed by most governmental entities.



**Government Finance Officers Association (GFOA):** Government Finance Officers Association. A professional association of state/provincial and local finance officers dedicated to sound management of government financial resources.

**Governmental Funds:** Those funds through which most governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service funds).

**Grant:** A contribution by a government or other organization to support a particular function. Grants may be classified as categorical or block depending upon the amount of discretion allowed the grantee.

**Indirect Cost:** Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. (An example of an indirect cost of providing water service would be health insurance costs for water employees.)

**Inflation:** A general increase in the price of goods and services over time. Governments use a "consumer price index," a bundle of goods and services that most people buy, to measure inflation.

**Infrastructure:** The underlying permanent foundation or basic framework, e.g. streets, water, sewer, public buildings, and parks.

**Interest:** Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Internal Revenue Service (IRS):** Federal Government organization, which establishes federal tax laws, collects federal government taxes, and monitors compliance and enforcement of federal tax laws. Among its many duties, the IRS also monitors the tax-exempt status of municipal bonds.

**Internal Service Fund:** A proprietary fund, used to account for the financing of services provided by one department to the other departments of the City, and possibly to other governmental units, on a cost reimbursement basis.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Liabilities:** Debt or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded.

**Line Item Budget:** A budget that focuses on inputs of categories of spending, such as supplies, equipment maintenance or salaries, as opposed to a program budget.

**Local Streets Fund:** Established pursuant to State of Michigan P.A. 51 of 1951, as amended. Its purpose is to receive formula distributions from the Michigan Transportation Fund. Funding is also received from the State's Local Road Program (also known as Build Michigan).

Revenues are required to be expended for maintenance and/or construction of designated *local* streets and bridges.

All outlays for construction of *local streets* must be matched dollar-for-dollar with locally derived sources (ref: Michigan Public Act 51 of 1951, as amended).



**Maintenance:** The upkeep of physical properties in condition for use or occupancy. Examples are inspecting equipment to detect defects and making repairs.

**Major Streets Fund:** Established pursuant to State of Michigan P.A. 51 of 1951, as amended. Its purpose is to receive formula distributions from the Michigan Transportation Fund. Funding is also received from the State's Local Road Program (also known as Build Michigan) and State P.A. 48 Metro Act Maintenance Fee payments.

These revenues are required to be expended for maintenance and/or construction of designated *major* streets and bridges. The local government is allowed to transfer a portion of these revenues to the Local Street Fund for use on designated *local* streets & bridges (ref: Michigan Public Act 51 of 1951, as amended).

**Maturity:** The date upon which the principal of a bond becomes due and payable.

**Michigan Compiled Law (MCL):** Michigan Legislature

**Modified Accrual Basis:** Under modified accrual basis, revenues susceptible to accrual are accrued. Revenues are considered susceptible to accrual if they are both measurable and available to finance governmental operations during the current fiscal year.

**Moody's Investment Services, Inc.:** One of the leading municipal bond rating agencies.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any governmental unit below or subordinate to the state.

**Municipal Securities Rulemaking Board (MSRB):** This organization, which is subject to oversight by the SEC, regulates the municipal bond market by setting the rules and standards for municipal bond underwriters, brokers and advisors.

**Need:** A necessity; something you must have; something essential.

**Non-Essential:** Something you do not need; something that is not essential.

**Note:** A short-term loan, typically of a year or less in maturity.

**Official Statement:** A document containing information about a prospective bond issue or a note issue, which contains information about the issue and the issuer and is intended for the potential investor. The official statement is sometimes published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. State law requires the use of annual operating budgets.

**Ordinance:** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service changes, universally require ordinances.





**Overlapping Debt:** The share of regional school district and/or other regional agency debt, which is allocable to and payable by a municipality as part of the fees or assessment from the regional entity.

**Payment In-Lieu Of Tax (PILOT):** An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations in which the payer agrees to make a voluntary payment to the municipality.

**Par:** Face value of a security at a price of 100, or 100% of principal. Equal to the principal amount to be paid back to the bond investor, by the issuer, on the stated maturity date.

**Pension:** a regular payment made to a retired or disabled employee, usually from a fund that the employer and employee have contributed to in prior years.

**Performance Budget:** A budget that stresses output, both in terms of economy and efficiency.

**Permanent Fund:** Governmental funds reporting upon legally restricted resources to the extent only earnings, not principal, may be used for purposed supporting the government's programs and benefit the citizens.

**Perpetual Care Fund:** This fund provides financial accountability for revenues from the sale of cemetery lots (including perpetual care service). Revenues accumulate in the fund, with the cash balance being continually invested. The principal is designated as nonexpendable. Legally appropriated amounts of the expendable fund balance may be transferred to capital projects that are specific to enhancements and/or development of the cemetery.

**Personnel Services:** The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

**Portfolio:** The bundle of stocks, bonds or other investments you hold.

**Price Index:** A statistical measure of change in overall prices. There are different indices, but they all compare the change in cost of a certain "bundle" of goods and services over a given period of time.

**Priority:** Something that is more important than other things.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Property Tax Levy:** The amount a community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

**Proposal A:** The State constitutional amendment that was approved by the voters of Michigan in 1994 which limits the increase in taxable value to a property to the Consumer Price Index or 5% whichever is less. This applies to all parcels that did not have a transfer of ownership in the preceding year. For parcels that have a change of ownership or where additions or new construction has taken place, the taxable value is uncapped to the assessed value.

**Proprietary Funds:** Proprietary funds are used to account for a government's ongoing operations and activities similar to those found in the private sector.

**Public Hearing:** An open meeting regarding a proposed project, document or pending Council action that provides citizens an opportunity to voice their views prior to the Council action.



**Purchase Order:** A document that authorizes delivery of specified merchandise or rendering of certain services and making of a charge for them.

**Ratings:** Designations used by credit rating services to give relative indications of quality. Moody's ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard and Poor's ratings include: AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD, and D.

**Refunding:** System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.

**Registered Bond:** A bond whose owner is registered with the issuer or its agents, either both principal and interest or principal only.

**Replacement Value:** The cost of replacing an insured item at its current price, even if that price is higher than what you originally paid for it.

**Request:** The line item amount requested by the Department Head or other City Official, which was then submitted to the City Manager for approval.

**Reserve:** An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

**Revaluation (or re-certification of property values):** The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements.

**Revenues:** Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax

collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not full faith and credit obligations.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation.

**Risk:** Amount of uncertainty about the expected return from an investment, including the possibility that the investment may lose money.

**Risk Tolerance:** How willing or comfortable you are to risk losing your money on an investment.

**Security:** For Municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

**Securities and Exchange Commission (SEC):** This federal organization is responsible with protecting investors, maintaining fair, orderly and efficient markets, and facilitating capital formation. This organization is particularly important to local governments because it regulates the financial markets and monitors banks and other companies that buy and sell municipal bonds.

**Serial Bond:** A bond of an issue that has maturities scheduled annually over a period of years.

**Special Assessment:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed primarily to benefit those properties.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.



**State Equalized Value (SEV):** The assessed valuation of a property within the City that is determined by the City's Assessor, reviewed and adjusted if needed by the City's Board of Review and the State Tax Commission to assure an assessment level of 50% of the market value as required by State Law.

**State Revolving Fund (SRF):** A low-interest loan program run by the State.

**Supplemental:** A budget request submitted during the budget process for a new program or an increase to current programs or services above current budget level.

**Supplies:** A cost category for minor items (individually priced at less than \$5,000) required by department to conduct their operations.

**Surplus:** The amount by which your income exceeds your spending (opposite of *deficit*).

**Taxable Value (TV):** The value used as a basis to levy property taxes. Established by a state constitutional amendment, increases in value attributed to market increases are limited to the lesser of the rate of inflation or 5%. Upon a change of ownership, the taxable value returns to 50% of market value (true cash value).

**Taxes:** Compulsory Charges Levied by a government for the purpose of financing services performed for the common benefit.

**Taxpayers:** People who pay taxes.

**Tax Rate:** The amount of tax stated in terms of a unit of the tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable property.

**U.S. Treasuries:** Debt issues of the U.S. Government and supported by its full faith and credit.

**Unreserved Fund Balance:** also referred to as the "surplus revenue account," this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.

**Valuation (100 Percent):** Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

**Warrant:** A list of items to be acted on by city council. (A treasury warrant and the assessors' warrant authorize the treasurer to pay specific bills and the tax collector to collect taxes in the amount and from the persons listed, respectively.)

**Yield:** The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as "yield to maturity.")



FISCAL YEAR

2024



Section 7

Appendix E

Investment Policy.



**CITY COUNCIL  
CITY OF ALLEGAN**  
Allegan County, Michigan

**Resolution 18.4**

**Amending the City of Allegan Investment Policy**

**WHEREAS**, the City of Allegan has established policies for investment guidelines; and

**WHEREAS**, the City has determined that an amendment regarding the authorized investments needs to be adjusted to reflect the adopted intent; and

**WHEREAS**, the City Council is responsible for the adoption and revision of the City of Allegan Investment Policy and the City Manager and the Finance Director are responsible for the implementation of these regulations; and

**WHEREAS**, this amendment to the Investment Policy shall be as follows: SEE ATTACHED POLICY

**NOW, THEREFORE, BE IT RESOLVED THAT** the City Council of the City of Allegan hereby adopts the amendment to the City of Allegan Investment Policy.

**DATED: January 22, 2018**

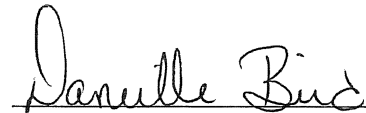
AYES: Manning, McKenzie, Tripp, Perrigo, Mayor Stotmeister

NAYS: None

ABSTAIN: None

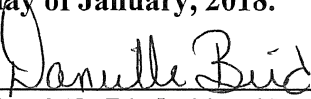
ABSENT: Morgan, Ingalsbee

**RESOLUTION DECLARED: ADOPTED**

  
Danielle Bird, City Clerk

## CERTIFICATE

I, Danielle Bird, duly appointed City Clerk of the City of Allegan, do hereby certify that the above is a true and correct copy of a resolution passed and approved by the City Council of the City of Allegan, Michigan, on the 22<sup>nd</sup> day of January, 2018.

  
\_\_\_\_\_  
Danielle Bird, City Clerk



# **City of Allegan Investment Policy & Procedures**

Revised by Allegan City Council  
January 2018

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## PURPOSE

The purpose of this policy is to give an approved set of clear and concise objective guidelines to be used by those responsible for investing funds of the City of Allegan, hereafter referred to as “the City”. The policy is based on the premise that available public funds should be invested in minimal or risk-free instruments where they may earn the highest rate of return available. The anticipation of these earnings will help finance various programs and services the City provides. It is recognized that this policy is subject to public review and will be subject to amendment by the Allegan City Council as changes occur in legislation, City investments and the City’s economic needs.

## SCOPE

The investment policy applies to all financial assets and investment activities of the City of Allegan and excluding those invested in a specified manner as required by law, bondholder agreement or City Council direction. The City employees’ pension and deferred compensation funds are held by a third-party custodian/money manager, as previously approved by the City Council. The investment of funds held by the City in the Capital Asset Improvement Sinking Fund and the Capital Reserve Sinking Fund shall be governed by this policy except as otherwise provided in the City Charter. The depository holding Trust and Agency Fund receipts will be subject to approval, as provided herein, until disbursement. These funds are accounted for in the City’s Annual Audit.

## OBJECTIVES

Funds of the City of Allegan shall be invested in accordance with Michigan Public Act 20 of 1943 (PA20), as amended. The following shall be the primary objectives of the City’s investment policy:

- A. **Safety:** Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio and that capital losses are avoided, whether from default, erosion of market value or otherwise.
- B. **Diversification:** A closely related objective which aims to eliminate the risk of loss from an over concentration of assets in a specific depository, a specific maturity, a specific issuer or a specific class of securities. The governing body, however, recognizes that in a diversified portfolio, occasional measured losses are inevitable and must be considered within the context of the overall portfolio’s investment return, provided adequate diversification has been implemented. The City will diversify its investments by investing funds among a variety of securities offering independent returns and financial institutions.
- C. **Liquidity:** The City’s investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated. The City Investment Officers will develop and maintain financial reports that project the City’s cash surpluses and shortages. This will aid in maintaining sufficient liquidity while investing surplus funds to earn investment returns.

- D. **Return on Investments:** This objective seeks to attain or exceed “market average” rates of return on its operating fund investments, consistent with the constraints imposed by the preceding three objectives. The goal of the passive investment strategy is to attain a rate of return at or above the average three month U.S. Treasury bill, or the average of federal funds.

The City’s investment portfolio shall be designed with the objective of attaining a benchmark rate of return throughout budgetary and economic cycles, commensurate with the City’s investment risk constraints and the cash flow characteristics of the portfolio.

- E. **Local Economic and Social Growth:** Where consistent with the law, FDIC Insurance thresholds and other objectives of this policy, preference will be given to local community financial institutions in the placement of City investments and deposits to promote local economic and social growth.

## DELEGATION OF AUTHORITY TO MAKE INVESTMENTS

The Allegan City Council shall set forth all policy regarding investments. The City Manager shall direct the City Treasurer, hereafter referred to as “Investment Officer”, in the implementation of those policies. Day to day management of the City’s investments will be the responsibility of the Investment Officer.

The Investment Officer shall establish written procedures and internal controls for the operation of the investment program, consistent with this investment policy. No person may engage in an investment transaction except as provided under terms of this policy and in accordance with the procedures established by the Investment Officer. The Investment Officer shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of subordinate officials, and their procedures in the absence of the Investment Officer. These procedures and controls are designed to prevent loss of public funds due to fraud, error and imprudent actions.

In the exercise of this fiduciary responsibility, the Investment Officer (or designate) shall have the authority to determine the maturity dates, kinds of investment instruments, and institutions which best meet the cash management needs and objectives of the City subject to the provisions of this policy.

## ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of this policy, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business within the City, and they shall further disclose any large personal financial/investment positions that could relate to the performance of the City’s portfolio. Employees and officers shall subordinate their personal investment transactions to those of the City, particularly with regard to the timing of purchases and sales.

## AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

A financial institution, as identified in Michigan Public Act 20 of 1943, with which the City deposits or invests its funds must be eligible to be a depository of funds belonging to the State of Michigan under a law of the State of Michigan or the United States, and shall be a state or nationally chartered bank or a state or federally chartered savings and loan association, a savings bank, or credit union, the deposits of which bank, savings and loan association, savings bank, or credit union are insured by an agency of the United States Government, and which bank, savings and loan association, savings bank, or credit union maintains a principle office or branch office located in the State of Michigan under laws of the State of Michigan or the United States.

Securities shall be purchased only through qualifying financial institutions, which provide the services of a securities dealer, or through “Primary Government Securities Dealers” as designated by the Federal Reserve Bank. These institutions, dealers and issuers must meet capital adequacy guidelines as determined by their respective regulatory agencies and certify that no material adverse events have occurred since the issuance of their most recent financial statements. They must also agree to notify the City in the event of material adverse events affecting their capital adequacy.

The Investment Officer will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained for approved or security broker/dealers selected by credit worthiness that are authorized to provide investment services in the State of Michigan. These may include “primary” dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). No public deposit shall be made except in a qualified public depository as established by state laws. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the treasurer with the following: audited financial statements, proof of National Association of Security Dealers certification, trading resolution, proof of state registration, completed broker/dealer questionnaire (Appendix C), certification of having read the City’s investment policy (Appendix E) and depository contracts.

An annual review of the financial condition and registrations of qualified bidders will be conducted by the Investment Officer. A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the City invests.

## AUTHORIZED AND SUITABLE INVESTMENTS

The City may invest its funds in the following types of securities or investments, which are approved investments for Michigan Municipalities as outlined in section 129.91 of the Michigan Compiled laws:

- a) Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- b) Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a financial institution, but only if the financial institution complies with subsection (2), or certificates of deposit obtained through a financial institution as provided in subsection (5).



- c) Commercial paper rated at the time of purchase within the 2 highest classifications established by not less than 2 standard rating services and that matures not more than 270 days after the date of purchase.
- d) Obligations of this state or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than 1 standard rating service.
- e) Mutual funds registered under the investment company act of 1940, title I of chapter 686, 54 Stat. 789, 15 USC 80a-1 to 80a-3 and 80a-4 to 80a-64, with authority to purchase only investment vehicles that are legal for direct investment by a public corporation. However, a mutual fund is not disqualified as a permissible investment solely by reason of either of the following:
  - (i) The purchase of securities on a when-issued or delayed delivery basis.
  - (ii) The ability to lend portfolio securities as long as the mutual fund receives collateral at all times equal to at least 100% of the value of the securities loaned.
  - (iii) The limited ability to borrow and pledge a like portion of the portfolio's assets for temporary or emergency purposes.
- f) Obligations described in subdivisions (a) through (g), of PA 20 if purchased through an interlocal agreement under the urban cooperation act of 1967, 1967 (Ex Sess) PA 7, MCL 124.501 to 124.512.
- g) Investment pools organized under the surplus funds investment pool act, 1982 PA 367, MCL 129.111 to 129.118.

## COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS

Before the city invests surplus funds, competitive bids shall be conducted. If a specific maturity date is required, either for cash flow purposes or for conformance to maturity guidelines, bids will be requested for instruments that meet the maturity requirements. If no specific maturity is required, a market trend (yield curve) analysis shall be conducted to determine which maturities would be most advantageous.

In keeping with the city's concentration risk and diversification objectives, bids shall be requested from financial institutions for various options with regard to terms and instruments. The City will accept the bid that provides the highest rate of return within the maturity required and within the parameters of the City's investment policy.

Records indicating the bids offered, the bids accepted and a brief explanation of the decision that was made regarding the investment will be kept for record retention.

## INVESTMENT POOLS/MUTUAL FUNDS

The City must conduct a thorough investigation of the pool/fund prior to investing, and on a continual basis. All SEC registered pools/funds must provide a prospectus to the Investment Officer and any designees. A questionnaire has been developed to answer general questions and is included in Appendix B.

## SAFEKEEPING AND CUSTODY

All securities purchased by the City shall be properly designated as an asset of the City and held in safekeeping. No withdrawal of such securities, in whole or in part, shall be made from safekeeping except by the Investment Officer or by his or her designee.

Transactions in negotiable instruments which have a value exceeding SIPC insurance protection, and other insurance protection as may be applicable, with any one dealer will be required to be settled on a Delivery-vs.-Payment (DVP) basis. A Trust Receipt from the contra-party (third party) and proof of SIPC and other insurance will be required when a transaction is covered by insurance. Non-negotiable, non-collateralized Certificates of Deposit, as is the law in the State of Michigan, shall be evidenced by a safekeeping receipt from the issuing bank.

## PRUDENCE

The following standard of prudence shall be applied in managing the City's available funds in accordance with this policy:

Investments shall be made with judgment and care under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the "prudent person" and/or "prudent investor" standard and shall be applied in the context of managing an overall portfolio. City investment officers acting in accordance with this investment policy and written procedures as may be established pursuant to this policy, state and local law, and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that deviations from expectations are reported in a timely fashion, and appropriate action is taken to control adverse developments.

## DIVERSIFICATION

The City will maintain a diversified investment portfolio. Assets held in the common cash fund and other investment funds will be diversified to eliminate the risk of loss resulting from an over concentration of assets in a specific maturity, individual financial institution(s) or a specific class of securities. Diversification strategies will be determined and revised by the City Treasurer from time to time to meet diversification objectives (to reduce overall portfolio risks while attaining market average rates of return).

### *Diversification by Instrument*

<u>Instrument</u>	<u>Maximum % of Accounts/Funds</u>
U.S. Treasury Obligations	100%
U.S. Gov't Agency Securities & Instruments	75%
State Investment Pool	50%
Government Short-term Investment Trust Funds	50%
Certificates of Deposit	50%
Money Market Funds	50%
Mutual Funds	50%
Commercial Paper	50%
Banker's Acceptance	N/A

### *Diversification by Security Issuer*

<u>Issuer</u>	<u>Maximum % of Accounts/Funds</u>
---------------	------------------------------------

Commercial Paper Issuer	5%
Banks and Savings & Loan CD's	5%
U.S. Gov't. Agency	20%
Individual Pool Accounts	25%
U.S. Treasury Obligations	100%

With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution.

## INVESTMENT MATURITY and LIQUIDITY

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the City will not directly invest in securities maturing more than five (5) year from the date of purchase.

Investments may be sold from one fund to another, in the event of a cash shortage. Interest will be prorated and an audit trail provided.

## INTERNAL CONTROL

The Investment Officer shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures. (Appendix D)

## PERFORMANCE STANDARDS

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

**Market Yield (Benchmark):** The City's investment strategy is passive. Given this strategy, the basis used by the Investment Officer to determine whether market yields are being achieved shall be to identify a comparable benchmark to the portfolio investment duration. The goal of the passive investment strategy is to attain a rate of return at or above the average 3-month U.S. Treasury bill, or the average of federal funds.

## PERFORMANCE REPORTING

A monthly report will be maintained by the Treasurer listing the investments held by the City and the current market value of the investment, where they are held and final maturity date.

The Investment Officer shall provide a quarterly investment report to the City Council concerning the investment portfolio. Schedules in the quarterly report should include the following:

- ❖ A list of individual securities held at the end of the reporting period by fund.
- ❖ Average life and final maturity of all investments listed.
- ❖ Coupon, discount or earnings rate.
- ❖ Par value, Amortized Book Value and Market Value.
- ❖ Percentage of the Portfolio represented by each investment category.

Material deviations from projected investment strategies shall be reported immediately to the City Manager.

## COMBINING FUNDS

Investment earnings shall become part of the fund for which the investment was made. When money of more than one fund is combined for an investment “pool”, the money shall be accounted for separately, and the earnings from the investment shall be separately and individually computed, recorded and credited to the fund for which the investment was acquired.

## KNOWLEDGE OF INVESTMENT POLICY

Before accepting funds or engaging in investment transactions, each bank, savings and loan association, securities dealer, or other financial institution shall certify in writing that it has reviewed this statement of investment policies and objectives. (Appendix E)

## INVESTMENT POLICY ADOPTION

The City of Allegan’s Investment Policy shall be adopted by resolution of the City Council’s legislative authority. The policy shall be reviewed annually by the City Council and any modifications made thereto must be approved by the City Council and replaces all previous Investment Policies or Resolutions pertaining to the City’s cash and investment management program.

## GLOSSARY

In order to facilitate a thorough understanding of this investment policy, a glossary of related investment terminology has been incorporated in Appendix A.

## APPENDIX A GLOSSARY

**AGENCIES:** Federal agency securities and/or Government-sponsored enterprises.

**ASKED:** The price at which securities are offered from a seller.

**BANKER'S ACCEPTANCE (BA):** A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

**BENCHMARK:** A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

**BID:** The price offered by a buyer of securities. (When you are selling securities, you ask for a bid) See Offer.

**BOOK VALUE:** The original cost of the investment, plus accrued interest and amortization of any premium or discount.

**BROKER:** A broker brings buyers and sellers together for a commission.

**CERTIFICATE OF DEPOSIT (CD):** A time deposit with a specific maturity evidenced by a Certificate. Large-denomination CD's are typically negotiable.

**COLLATERAL:** Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

**COMMERCIAL PAPER:** Short-term obligations with maturities ranging from 2 to 270 days issued by banks, corporations, and other borrowers to investors with temporarily idle cash.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR):** The official annual report for the governmental entity. It is prepared in conformance with the principles and standards for financial reporting as set forth by the Governmental Accounting Standards Board (GASB). It contains three sections: Introduction, Financial, and Statistical. It discusses the financial results for the year, provides information on budgetary performance, and includes information on the financial condition of the City.

**COUPON:** (a) the annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

**CUSTODY or SAFEKEEPING:** A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in a bank's vaults for protection.

**DEALER:** A dealer, as opposed to a broker, acts as a principal in all transactions; buying and selling for his/her own account.

**DEBENTURE:** A bond secured only by the general credit of the issuer.

**DELIVERY VERSUS PAYMENT (DVP):** There are two methods of delivery of securities; Delivery Versus Payment and Delivery Versus Receipt. Delivery Versus Payment is delivery of securities with the exchange of money for the securities. Delivery Versus Receipt is delivery of securities with an exchange of a signed receipt for the securities.

**DERIVATIVES:** (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) Financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities, or commodities).

**DISCOUNT:** The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

**DISCOUNT SECURITIES:** Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g., U.S. Treasury Bills.

**DIVERSIFICATION:** Dividing investment funds among a variety of securities offering independent returns.

**FEDERAL CREDIT AGENCIES:** Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farm cooperatives, and exporters.

**FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC):** A federal agency that insures bank deposits, currently temporarily set at up to \$250,000.

**FEDERAL FUNDS RATE:** The rate of interest at which Fed Funds are traded. The Federal Reserve through open-market operations currently set this rate.

**FEDERAL HOME LOAN BANKS (FHLB):** Government sponsored wholesale banks which lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLB's is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

**FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA):** FNMA, GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporations purchased include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

**FEDERAL OPEN MARKET COMMITTEE (FOMC):** Consists of seven members of the Federal Reserve Commission and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is permanent member while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

**FEDERAL RESERVE SYSTEM:** The central bank of the United States created by Congress and consisting of a seven member Commission of Governors in Washington, D.C., 12 regional banks and about 7,500 commercial banks that are members of the system.

**GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae):** Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by FHA, VA or FMHA mortgages. The term “pass-through” is often used to describe Ginnie Maes.

**INVESTMENT:** Investments shall be defined as debt obligations and shall not include Certificates of Deposits which should be considered deposits. This is the same definition as used by GASB in their Pronouncement Number 40 for disclosure purposes.

**LIQUIDITY:** A liquid asset is one that can be converted easily and rapidly into cash without substantial loss of value. In the money market, a security is said to be liquid if the spread between the bid and asked prices is narrow and reasonable size can be done at those quotes.

**LOCAL GOVERNMENT INVESTMENT POOL (LGIP):** The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

**MARKET VALUE:** The price at which a security is trading and could presumably be purchased or sold.

**MASTER REPURCHASE AGREEMENT:** A written contract covering all future transactions between the parties to repurchase – reverse repurchase agreement that establishes each party’s rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

**MATURITY:** The date upon which the principal or stated value of an investment becomes due and payable.

**MEDIUM TERM NOTES (MTN):** Interest bearing, continuously offered debt, issued in the 9 month to ten year maturity range. Deposit notes, like Certificates of Deposit, actually represent an interest bearing deposit at a bank or other depository institution.

**MONEY MARKET:** The market in which short-term debt instruments (bills, commercial paper, bankers’ acceptances, etc.) are issued and traded.

**MUTUAL FUNDS:** A fund operated by an Investment Company that raises money from shareholders and invests it in stocks, bonds, options, futures, currencies, or money market securities. These funds offer investors the advantages of diversification and professional management.

**NATIONAL ASSOCIATION OF SECURITY DEALERS:** Nonprofit organization formed under the joint sponsorship of the Investment Bankers Conference and the Securities and Exchange Commission with the basic purpose to (1) standardize practices in the field, (2) establish high moral and ethical standards in securities trading, (3) provide a representative body to consult with the government and investors on matters of common interest, and (4) establish a disciplinary body capable of enforcing the above provisions.

**OFFER:** The price asked by a seller of securities. (When you are buying securities, you ask for an offer.) See ASKED and BID.



**OPEN MARKET OPERATIONS:** Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

**PAR VALUE:** The face value, or principal amount payable at maturity.

**PORTFOLIO:** Collection of securities held by an investor.

**PRIMARY DEALER:** A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC) – registered securities broker-dealers, banks, and a few unregulated firms.

**PRUDENT PERSON RULE:** An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state – the so-called legal list. In other states the trustee may invest in a security if it is one that would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

**QUALIFIED PUBLIC DEPOSITORIES:** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

**RATE OF RETURN:** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond, the current income return.

**REPURCHASE AGREEMENT (RP or REPO):** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. (Usually U.S. Government securities) The security “buyer” in effect lends the “seller” money for the period of the agreement, and the terms of the agreement are structured to compensate him/her for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money that is, increasing bank reserves.

**SAFEKEEPING:** A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

**SECONDARY MARKET:** A market made for the purchase and sale of outstanding issues following the initial distribution.

**SECURITIES & EXCHANGE COMMISSION (SEC):** Agency created by Congress to protect investors in securities transactions by administering securities legislation.

**SEC RULE 15C3-1:** See Uniform Net Capital Rule.

**SECURITIES INVESTOR PROTECTION CORPORATION (SIPC):** A nonprofit corporation created by Congress to protect the clients of brokerage firms that are forced into bankruptcy.



**STRUCTURED NOTES:** Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations, which have imbedded options (e.g., call features, step-up coupons, floating rate coupons, and derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

**TREASURY BILLS:** A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

**TREASURY BONDS:** Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than ten years.

**TREASURY NOTES:** Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to ten years.

**UNIFORM NET CAPITAL RULE:** Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

**YIELD:** The rate of annual income return on an investment, expressed as a percentage. (a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

**YIELD TO MATURITY (YTM):** The rate of return earned on an investment considering all cash flows and timing factors: interest earnings, discounts, and premiums above par.

## APPENDIX B

### Investment Pools/Mutual Funds

### Questionnaire

A description of eligible investment securities.

A written statement of investment policy and objectives.

A description of interest calculations and how it is distributed, and how gains and losses are treated.

A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.

How often the pool/fund is audited and by who.

A description of who may invest in the program, frequency, what size deposit and withdrawal are allowed.

A schedule for receiving statements and portfolio listings.

Whether or not reserves, retained earnings, etc. utilized by the pool/fund.

A fee schedule, including when and how it is assessed.

Whether the pool/fund is eligible for bond proceeds and/or will it accept such proceeds.



13. Please identify your comparable government agency clients.

Entity

Contact Person

Telephone No.

Client Since

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14. What reports, confirmations, and other documentation would the City of Allegan receive? Please include samples of research reports or market information that your firm regularly provides to government agency clients.

15. What precautions are taken by your Firm to protect the interest of the public when dealing with government agencies as investors?

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16. Have you or your Firm been censored, sanctioned or disciplined by a Regulatory State or Federal Agency for improper or fraudulent activities, related to the sale of securities within the past five years? [ ] Yes [ ] No  
If yes, please explain. \_\_\_\_\_

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17. Please provide your most recent audited financial statements within 120 days of your fiscal year end annually.

18. Please indicate the current licenses of the City of Allegan's representatives:

Agent: \_\_\_\_\_ License or registration: \_\_\_\_\_

## APPENDIX D

### Guidelines for an Investment Procedures Manual

#### Purpose

The purpose of this guideline is to help create a Procedures Manual to assist Treasury staff with day-to-day investment operations. As each jurisdiction's investment operations are unique, these guidelines are an outline, with individual items to be added or deleted as necessary or appropriate.

#### Cash Review

The Treasurer or his/her delegate (hereafter referred to as Investment Officer) must review the cash balances and investment portfolio daily, or as needed. Items to be reviewed should include:

- a) Cash Summary Report – Listing balances, by fund if so deposited, at primary bank and all other banks or pools.
- b) Investment Calendar – Listing investment maturities by date, fund, amount and security type.
- c) Annual Calendar – Listing sizable bond sales and other large, periodic receipts.
- d) Debt Payment Schedule – Listing bond and coupon payments (debt service) and other large periodic cash disbursements.
- e) Payroll and Payables Schedules
- f) Historic Cash Fund Summary Reports – Average monthly balances for the year, by fund.
- g) Current year and proposed budget documents, as needed.
- h) Sources of current rates of return and economic trends.

#### Investment Selection

The Investment Officer determines how much of the cash balance is available for investment and selects the area of the yield curve that most closely matches the required maturity date. In determining the maturity date, the Investment Officer should consider liquidity, cash flow and expected expenditures. A review of some of the following sources should be made to determine whether the investments should be placed to match projected expenditures or shorter, or to take advantage of current and expected interest rate environments:

- a) Wall Street Journal or similar daily business publication.
- b) Input from approved broker/dealers.
- c) Input from depository banks.
- d) Publications on general trends of economic statistics.
- e) Input from data services (Telerate, Bloomberg, Reuters, etc.).

#### Purchasing an Investment

Establish with whom the jurisdiction is going to transact business. This should be accomplished through the use of a questionnaire, which helps provide the following evaluation:

- a) Financial condition, strength and capability to fulfill commitments.
- b) Overall reputation with other dealers and investors.

- c) Regulatory status of the broker/dealer (providers).
- d) Background and expertise of the individual representative.

Financial (banking) institutions should be selected through the use of a “Request for Proposal (RFP).” The use of a nationally recognized financial institution rating organization (Lace, Sheshunoff, Thompson Bankwatch, etc.) will assist in the evaluation. A selection of a minimum of two brokers/dealers shall be selected for competitive quotes for all investment types. The Investment Officer should be as specific as possible in requesting the offering. If a particular type of investment or a particular issuing agency is to be excluded due to policy limitations that should be stated to the providers. If collateral is required (i.e. for Repo’s or CD’s), the collateral limitations (excess margin, types of securities, maximum maturity, etc.) should be specified.

The following must be determined prior to contacting the providers:

- a) Settlement – cash, regular (next day), corporate (3 business days) or when issued if a new issue.
- b) Amount – either par value or total dollars to be invested.
- c) Type of security to be purchased, or type to be excluded.
- d) Targeted maturity, or maturity range.
- e) Time limit to show offering – 5 minutes, 15 minutes, etc.

If choosing an external pool or fund as the preferred investment vehicle, the following should be available for inspection prior to purchase and at any reasonable time thereafter:

- a) A written investment policy, if a government-run investment pool.
- b) A prospectus for money-market funds, mutual funds or bank-managed funds.
- c) A schedule of the types of reports and the frequency of distribution.
- d) A clear description of how interest rates are calculated (30/360, actual/365, etc.)
- e) A schedule of when and how income is distributed.
- f) Are the pool or fund types of investments restricted to your own legal and policy limits?
- g) Are the pool or fund investments restricted to your own maturity limits?

Before concluding the transaction, the Investment Officer should validate the following:

- a) The security selected for purchase meets all criteria, including portfolio diversification, collateralization (if appropriate) and maturity. If the security has any imbedded options such as call provisions or coupon adjustments, these should also be reviewed.
- b) Yield calculations should be verified.
- c) Total purchase cost (including accrued interest) does not exceed funds available for investment.
- d) Advise the successful provider that their offering has been selected for purchase.
- e) After confirmation of the purchase, as a courtesy, notify the other broker/dealers that you have placed the investment. Best price may be disclosed, if you choose.

After consummation of the transaction, and prior to settlement date, the Investment Officer and the provider should exchange and review the following information to ensure prompt and uninterrupted settlement:

- a) Name of third-party safekeeping agent.
- b) ABA number of safekeeping agent.

- c) Safekeeping account number.
- d) Reconfirm amount of transaction.
- e) Reconfirm settlement date.
- f) Acquire CUSIP number of security, if applicable.

### Settlement & Follow-through

The Investment Officer should forward to the safekeeping agent a report of the investment transaction. The report may be verbal, but a written form should be sent and acknowledged.

When applicable, the following should be verified:

- a) Provision of receipt or disbursement of funds.
- b) Internal transfer or wiring of funds.
- c) Validation of written “safekeeping receipt”
- d) Notification of discrepancy prior to acceptance or rejection of the transaction.
- e) Immediate notification if a fail has occurred: by provider if they are responsible, by safekeeping agent if they are responsible.

Once the security transaction has been consummated, the Investment Officer shall complete the following:

- a) Create an investment record for the security.
- b) Update the City’s electronic investment program.
- c) Input the investment transaction electronically into the City’s General Ledger.
- d) Provide copies of the Investment record and General Ledger record for signature and verification.
- e) Place the original investment record and General Ledger record into the investment folder.
- f) Update the investment calendar.
- g) File the competitive call record sheet in the Call Sheet Folder for future reference/records retention.

### Reporting

All Investment related documents and reports shall be retained for a minimum of one full year after the close of the City’s Fiscal Year or the completion of the applicable Annual City Audit, whichever occurs later. All investment records shall be retained in accordance with applicable State and City retention schedules.

The Investment Officer shall cooperate fully with the City’s auditors with regard to all aspects of the City’s investment program. The Investment Officer shall incorporate into the investment process and procedures, suggestions made by the City Auditor, when they are required by statute, ordinance or recommended best practices for investment programs. Changes to the City’s investment policy and/or procedures require a resolution by the City of Allegan’s City Council.

## APPENDIX E

### Acknowledgment of Eligibility and Receipt of the City of Allegan's Investment Policy

I, \_\_\_\_\_ hereby certify that \_\_\_\_\_ qualifies  
(Name of Representative) (Name of Institution)

as a depository of public funds in the State of Michigan. This institution also certifies the investment policy of the City of Allegan has been received and reviewed by our representatives before executing an investment transaction on behalf of the City of Allegan. It is understood that the sole purpose of this investment policy is to provide the City of Allegan with a formally approved set of guidelines for the investment of public funds.

Regularly available services, subject to State of Michigan requirements, will be supplied to the City of Allegan upon request and subject to this institution's standard operating procedures. To aid the City of Allegan's implementation of its investment policy, annual financial statements of this institution will be provided to the City of Allegan.

The acknowledgment of receipt and review of the City of Allegan's investment policy does not accept or imply additional liability to this financial institution.

It is also understood additional agreements may become necessary due to the use of various financial instruments and services as provided in the investment policy (i.e. Third Party Custodial Agreements, Master Repurchase agreement, etc.).

Per Section 129.96 of Michigan's Act 20 of 1943, I certify that I have received and reviewed the investment policy of the City dated July 2016, as amended. Furthermore, I agree to comply with the terms of the investment policy regarding the buying and selling of securities.

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature of Representative

\_\_\_\_\_  
Printed Name of Representative/Title

After reading and signing this Acknowledgment please return with all supporting documentation to:

City of Allegan  
Attention: Treasurer  
112 Locust Street  
Allegan, MI 49010

Approved: \_\_\_\_ Disapproved: \_\_\_\_ Date: \_\_\_\_\_ Signature: \_\_\_\_\_  
City Manager or Treasurer



FISCAL YEAR

2024



Section 7

Appendix F

Approved Vendor List.



## Pre-Approved Vendor List 2023-24

VENDOR	VENDOR ADDRESS	SERVICE	Dept	LINE ITEM ACCOUNT
Abonmarche	95 West Main St Benton Harbor, MI 49023	Community & Economic Development	Multiple	Multiple
Accurate Cleaning Service, LLC	3945 121st Ave, Allegan, MI 49010	City Hall Cleaning	City Hall	101-265-93100
All Phase Electric	PO Box 310660 Des Moines IA 50331-0660	Electrical	WWTP	590-568-93100/93300/93420/93500
Allegan Area Edu SER Agency (AAESA)	310 THOMAS STREET	Tax Disbursement	City Hall	701-000-22602
Allegan County Treasurer	113 Chestnut Allegan MI 49010	Tax Disbursement	City Hall	701-000-22600
Allegan District Library	331 Hubbard Street	Tax Disbursement	City Hall	701-000-22604
Allegan Fire District	300 Monroe St, Allegan, MI 49010	Fire Dept Services	Fire Dept	101-336-81800
Allegan Public Schools	550 Fifth St Allegan MI 49010	Tax Disbursement	City Hall	701-000-22601
Allegan True Value	1527 Lincoln Rd (M-40N), Allegan, MI 49010	Misc Operating Supplies	Multiple	Multiple
Amazon Capital Services	PO Box 035184 Seattle WA 98124-5184	Misc Operating Supplies	Multiple	Multiple
Andy's Ace Hardware	558 Water Street Allegan MI 49010	Misc. Supplies	Multiple	Multiple
AV Fuel	47 W Ellsworth, Ann Arbor, MI 48108	Fuel	Airport	101-581-77100
Bartz Rumery	110 Locust St Allegan, MI 49010	Libality Insurance	Multiple	Multiple
Bell Equipment	7315 Solutions Center Chicago IL 60677-7003	Equipment	DPW	661-000-93300/97900
Bereneds Hendricks Stuit Insurance	3055 44th St SW Grandville, MI 49418	Libality Insurance	Multiple	Multiple
Biotech Agronomics	1651 Beulah Hwy. Beulah, MI 49617	Sludge Transport	WWTP	590-568-93400
BS&A	14965 Abbey Ln Bath, MI 48808	Computer Programs	Multiple	Multiple
Certasite/CFP Holding Co LLC	2513 N Burdick St Kalamazoo, MI 49007	Monthly 1st Aid Supplies	DPW/WWTP/WTP	Safety
Charter Communications	PO Box 3019, Milwaukee, WI 53201	Internet Subscription/Telephone	Multiple	Multiple
Clark Hill	200 Ottawa Ave NW Ste 500 Grand Rapids, MI 49503	Legal	City Hall	Multiple
Consumers Energy	PO Box 740309 Cincinnati OH 45274-0309	Electric Utility	Multiple	Multiple
Cronk Services LLC	450 M-40 Allegan MI 49010	Blight Cleanup/Mowing/Snow Clearing	Multiple	Multiple
Crystal Flash	4523 134th Ave Hamilton MI 49419-9532	Fuel	DPW/WWTP	661-000-75100/590-568-86500
Curcio Law Firm	710 Liberty St STE C Spring Lake MI 49456	Legal	City Hall	101-101-82600
Delta Dental	16082 Collection center Dr Chicago, IL 60693	Dental Insurance	Multiple	Multiple
Enterprise Leasing Company	600 Corporate Park Dr, St. Louis, MO 63105	Vehicle Fleet Lease	MVP	661-000-81800
Etna Supply	783 Chicago Dr Holland MI 49423	Supplies	Multiple	Multiple
Family Farm & Home	900 Third St STE 302 Muskegon MI 49440	Maintenance Parts and Supplies	Multiple	Multiple
Frontier Communications	PO Box 740407 Cincinnati OH 45274-0407	Telephone Utility	Multiple	Multiple
Global Environmental Consulting LLC	223 W Michigan Ave Clinton MI 49236	Lab Work	WTP	591-568-81810
Grand Rapids Popcorn	4675 West River Dr NE Comstock Park, MI 49321-8923	Concession Supplies	Regent	101-555-74100
Great Lakes Coca-Cola Distribution	PO Box 809082 Chicago IL 60680	Concession Supplies	Regent	101-555-74100
Hach Company	2207 Collections Center Dr Chicago IL 60693	Laboratory Supplies	WWTP/WTP	590/591-568-74000
Haviland Chemical	421 Ann St NW Grand Rapids, MI 49504	Chemicals	WWTP	591-568-74300
Home Depot	PO Box 78047 Phoenix AZ 85062-8047	Supplies	Multiple	Multiple
Huntington Bank	Po Box 212 Allegan MI 49010	Credit Card Purchases	Multiple	Multiple
Indusco Supply	1445 S Washington Lansing MI 48910	Operating/Cleaning Supplies	Multiple	Multiple



## Pre-Approved Vendor List 2023-24

VENDOR	VENDOR ADDRESS	SERVICE	Dept	LINE ITEM ACCOUNT
John Hancock	PO Box 2495, Carol Stream, IL 60132-2495	Retirement Distribution	City Hall	Multiple
Kennedy Industries/KISM	PO Box 930079 Wixom MI 48393	SCADA Provider	WWTP/WTP	Multiple
Lock Master Security	115 East Allegan St Otsego MI 49078	Locks/Keys	Multiple	Multiple
McEwen Law Offices	550 Lincoln Rd Otsego MI 49078	Legal	PD	101-301-82600
McMaster - Carr Company	Po Box 7690 Chicago IL 60680	Equipment	WWTP	591/590-568-93100
Met Life	PO Box 804466 Kansas City, MO 64180	Life/Vision Insurance	Multiple	Multiple
MERS	1134 Municipal Way, Lansing, MI	Retirement Distribution	P.D.	101-301-71800
Michigan Gas Utilities	PO Box 3140 Milwaukee WI 53201-3140	Gas Utility	Multiple	Multiple
MML (Michigan Municipal League)	PO Box 7409 Ann Arbor, MI 48107-7409	Workers Comp Insurance	Multiple	Multiple
Mitel	28760 Network Place Chicago IL 60673-1287	Phones	Multiple	Multiple
Napa Auto Parts	1513 Lincoln Rd Allegan MI 49010	Auto Parts	Multiple	Multiple
North Central Laboratories	PO Box 8 Birnamwood WI 54414	Lab Equipment/Supplies	WWTP	590-568-74000/97000
Northwest Kent Mechanical	4095 16 Mile Rd Cedar Springs MI 49319	WTP/WWTP Maintenance	WWTP/WTP	Multiple
Old Dominion Brush	PO BOX 277213 Atlanta GA 30384-7213	Mowing/Grounds Maintenance	DPW	661-000-93300
OneAmerica	5870 RELIABLE PARKWAY Chicago IL 46282	Insurance Premiums	Multiple	Multiple
Pitney Bowes	PO Box 371896 Pittsburgh PA 15250-7896	Postage	City Hall	101-253-81800
Prein & Newhof, Inc.	3355 Evergreen Dr NE Grand Rapids, MI 49525	Engineering	Multiple	Multiple
Priority Health	1231 E. Beltline Grand Rapids, MI 49505	Insurance	Multiple	Multiple
Professional Code Inspections	1575 142nd Ave Dorr, MI 49323	Building Official	Building/CMO	Multiple
Purchase Power	PO Box 371874 Pittsburgh PA 15250-7874	Postage	City Hall	101-253-81800
Republic Services	PO Box 9001099 Louisville KY 40290	Trash Services	Multiple	Multiple
Ricoh USA Inc	PO Box 802815 Chicago IL 60680-2815	Printing	Multiple	Multiple
SME - Soil & Materials Engineers Inc.	PO Box 673166 Detroit, MI 48267-3166	Engineering Services	Multiple	Multiple
State Industrial Products	PO Box 844284 Boston MA 02284-4284	Cleaning Supplies/Chemicals	Multiple	Multiple
State of Michigan	PO Box 30273 Lansing MI 48909/Multiple	State Fees/Permits	Multiple	Multiple
The Bank of New York Mellon	10161 Centurion Pkwy Jacksonville FL 32256	Financial services/ Bonds	Multiple	Multiple
The Goodyear Tire & Rubber Co	1228 Ingle Rd Wayland MI 49348	Tires	Multiple	Multiple
Trace Analytical Laboratories Inc	PO Box 775169 Chicago IL 60677-5169	Outside Lab Work	WWTP/WTP	590/591-568-81810
Tri-State Theatre Service	10250 Alliance Rd Cincinnati OH 45242	Film Bookings/Advances	Regent	555-538-74200
US Bank	PO Box 70870 Saint Paul, MN 55170	Bonds	WTP	591-558-99900
USABlueBook	PO Box 9004 C #666379 Gurnee IL 60031	Water/Sewer Supplies	Multiple	Multiple
Verizon Wireless	PO Box 15062 Albany NY 12212	Cellular Service	Multiple	Multiple
Water Solutions Unlimited, Inc.	PO Box 157 8824 Union Mills Dr Camby IN 46113	Treatment Chemicals	WTP	591-568-74300

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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)

FISCAL YEAR

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Section 7

Appendix G

Performance Metrics by department/activities.



## FINANCIAL SUMMARY

### PERFORMANCE METRICS

#### PERFORMANCE METRICS

The City of Allegan has recently begun the process of collecting annual statistics as it relates to performance for each function. These performance metrics are located on the following pages and are referred to at the beginning of the budget to ensure resources are being allocated to appropriate functions.

Furthermore, these performance metrics are also referred to when developing both the city goals and individual department goals to ensure we are tracking in the right direction.



Assessing						
Tax Year	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Estimated 2023
<b><i>Our Workload</i></b>	<b><i>FY 18-19</i></b>	<b><i>FY 19-20</i></b>	<b><i>FY 20-21</i></b>	<b><i>FY 21-22</i></b>	<b><i>FY 22-23</i></b>	<b><i>FY 23-24</i></b>
Total State Equalized Value (SEV)	\$ 162,307,775	\$ 171,015,840	\$ 174,700,200	\$ 180,307,600	\$ 195,461,500	\$ 212,617,100
Commercial	\$ 33,336,950	\$ 34,135,900	\$ 35,082,500	\$ 34,164,900	\$ 42,002,100	\$ 43,528,300
Industrial	\$ 61,146,200	\$ 60,638,400	\$ 53,082,900	\$ 52,190,000	\$ 52,210,100	\$ 50,890,700
Residential	\$ 62,758,625	\$ 71,216,640	\$ 80,432,600	\$ 87,610,200	\$ 94,873,100	\$ 111,598,500
Agricultural	\$ 68,000	\$ 68,000	\$ 68,000	\$ 78,900	\$ 76,000	\$ 76,000
Utilities	\$ 4,998,000	\$ 4,956,900	\$ 6,034,200	\$ 6,221,100	\$ 6,300,200	\$ 6,523,600
Total Taxable Value (TV)	\$ 141,928,931	\$ 146,004,837	\$ 145,252,076	\$ 146,197,323	\$ 148,812,542	\$ 153,812,719
Commercial	\$ 31,441,589	\$ 31,847,080	\$ 31,602,580	\$ 31,315,153	\$ 33,590,931	\$ 34,950,026
Industrial	\$ 54,017,435	\$ 49,657,497	\$ 49,657,497	\$ 47,768,974	\$ 44,219,912	\$ 43,683,511
Residential	\$ 51,458,932	\$ 58,452,522	\$ 57,944,261	\$ 60,813,196	\$ 64,687,320	\$ 68,640,695
Agricultural	\$ 12,975	\$ 13,538	\$ 13,538	\$ 78,900	\$ 14,179	\$ 14,887
Utilities	\$ 4,998,000	\$ 6,034,200	\$ 6,034,200	\$ 6,221,100	\$ 6,300,200	\$ 6,523,600
Parcel Count (Real, Personal, and Exempt)	2,450	2,458	2,473	2,484	2,453	2,453
Total Real Property Parcels	1,889	1,898	1,910	1,899	1,903	1,903
Commercial	193	203	209	206	214	214
Industrial	71	71	71	71	70	70
Residential	1,625	1,624	1,630	1,622	1,619	1,619
Agricultural	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Total Personal Property Parcels	289	294	296	306	307	307
Commercial	258	256	266	277	277	277
Industrial	28	35	27	26	27	27
Residential	-	-	-	-	-	-
Agricultural	1	1	1	1	1	1
Utilities	2	2	2	2	2	2
Exempt Parcels	272	266	267	279	244	244
Total DDA Property Parcels (1991)	210	354	355	329	309	329
DDA Taxable Value	\$ 8,270,662	\$ 11,791,218	\$ 11,125,647	\$ 11,214,633	\$ 11,107,943	\$ 11,107,943
DDA Base Value (1991)	\$ 9,067,815	\$ 9,067,815	\$ 9,067,815	\$ 9,067,815	\$ 9,067,815	\$ 9,067,815
DDA Capture Value	\$ (797,153)	\$ 2,723,403	\$ 2,057,832	\$ 2,146,818	\$ 2,040,128	\$ 2,040,128
Special Assessment Projects (New/Ongoing)	272	266	267	279	279	279
Payment In Lieu of Tax (PILT/PILOT) Parcels	2	2	2	2	2	2
IFT Parcels	22	22	19	21	11	11
OPRA Parcels	4	18	20	20	24	24
Land Bank Parcels	1	1	-	-	-	-
DNR Parcels	1	1	1	1	1	1
Board of Review						
Board of Review Petitions	42	42	58	39	40	36
Parcels Appealed	9	5	5	6	6	8
Parcels Appealed Approved	8	2	5	6	-	5
MTT Assessment Appeal Properties	2	1	1	3	2	-
STC Assessment Appeal Properties	-	-	-	-	-	-
Assessment Change Notices Mailed	1,993	2,197	1,987	2,222	2,200	1,974
Principal Residence Exemptions (PRE)	1,448	1,455	1,459	1,477	1,480	1,486
Eligible Manufacturing Personal Property Exemptions (EMPP)	19	20	17	20	19	19
Number of Sales (PTA's)	254	205	186	215	215	267



Treasury						
	Actual	Actual	Actual	Actual	Projected	Estimated
Tax Year	2018	2019	2020	2021	2022	2023
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Tax Bills Processed/Mailed						
Summer	2,451	2,459	2,522	2,477	1,951	2,372
Winter	2,451	2,459	2,522	2,477	1,946	2,371
Tax Billed (Ad Valorem + Spec)	\$7,307,852	\$7,429,742	\$7,600,618	\$7,712,808	\$8,005,122	\$8,285,302
Summer	\$4,938,377	\$5,022,627	\$5,115,622	\$5,189,810	\$5,423,038	\$5,612,844
Winter	\$2,369,475	\$2,407,116	\$2,484,996	\$2,522,998	\$2,582,084	\$2,672,457
IFT Parcels	22	22	19	21	11	11
OPRA Parcels	4	18	20	20	24	24
Land Bank Parcel	1	1	-	-	-	-
DNR Parcel	1	1	1	1	1	1
Payment In Lieu of Tax (PILT or PILOT)	2	2	2	2	2	2
Delinquent Personal Property Taxes	3	6	5	9	5	5
Local Community Stabilization Act (LCSA)	\$ 980,443	\$1,074,316	\$1,232,308	\$1,227,504	\$ 533,133	\$ 575,000

Finance						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Accounts Payable Invoices Processed	3,786	3,962	3,630	4,117	3,793	3,858
Accounts Payable Credit Memos Processed	34	62	38	55	45	47
Vendor Checks Issued	1,983	1,892	1,644	1,858	1,840	1,843
Vendor EFT's Processed	54	869	1,068	1,243	1,300	1,300
Void Checks	38	116	37	24	30	49
1099's Processed	65	85	50	45	67	62
Purchase Orders Issued	49	36	28	47	50	42
Accounts Receivable Invoices Processed	701	827	832	933	950	849
Utility Bills Processed	23,778	23,487	23,477	-	-	14,148
Utility Final Bills Generated	219	199	227	-	-	129
Customers on ACH Billing	2,568	2,640	2,760	-	-	1,594
Utility Work Orders Generated	672	613	432	-	-	343
Shut Off Notices Mailed	1,117	2,738	2,635	-	-	1,298
Shut Offs	189	169	-	-	-	72
Cash Receipts Collected	23,811	20,324	16,766	15,108	20,300	19,262
Bank Statements Balanced	120	120	120	108	108	115
Manual Journal Entries	356	297	325	256	200	200
General Journal Entries	231	186	211	151	100	100
Budget Adjustment Journal Entries	24	13	17	21	20	20
Payroll Journal Entries	43	34	36	25	25	25
Tax Journal Entries	33	22	23	21	25	25
Year End Journal Entries	14	32	26	31	25	25
Audit Adjustments Journal Entries	11	10	12	7	5	5
Prior Period Journal Entries	-	-	-	-	-	-





Human Resources						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Employees	62	73	83	68	72	70
New Hires	19	18	17	10	3	3
Terminations	8	11	9	9	-	1
Retirements	4	4	10	1	2	-
Payroll Checks/ACH Issued	1,996	1,880	1,347	1,884	1,741	1,777
W-2's Processed	101	101	99	93	88	99
Recordable Workers Compensations Claims	3	1	2	1	4	-
Lost Time Accidents	1	-	-	-	-	-
Lost Days	60	-	-	-	-	-



City Council						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Regular Scheduled Council Meetings	24	24	24	24	24	24
Special Called Council Meetings	9	7	4	4	7	6
Closed Session Council Meetings	4	3	3	4	2	3
Council Actions	270	240	285	307	320	300
Ordinances Adopted	5	6	6	9	7	6
Contracts & Agreements	10	8	15	16	32	20
Resolutions Processed	20	34	28	32	35	33
Advisory Committee Volunteer Hours	65.82	40.60	47.57	49.29	63.10	50.00
DDA	9.30	8.08	7.88	8.42	8.85	8.50
Planning Commission	16.25	6.28	12.40	11.64	7.28	8.00
Historic District Commission	10.80	7.48	7.60	8.62	18.54	8.50
Zoning/Construction Board of Appeals	-	-	1.40	1.00	-	-
Public Space Commission	14.90	8.00	8.20	10.36	17.23	11.00
Airport Advisory Board	3.50	2.90	6.36	4.25	6.10	8.00
Positively Allegan	3.32	3.46	0.88	-	5.10	6.00
EDC/BRA	7.75	4.40	2.85	5.00	-	-
Wellhead Protection Committee	-	-	-	-	-	-



Clerk - Elections						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Clerk						
Bids Overseen	5	2	3	2	4	3
Public Notices	24	10	9	14	10	13
Contracts & Agreements	10	8	15	16	5	11
Resolutions Processed	20	34	28	34	20	27
Ordinances Adopted	5	6	6	9	2	6
Council Actions	270	240	285	307	231	267
Council - Regular, Special, Closed Meetings (Total)	37	34	31	32	33	33
Elections						
Total Elections	2	2	3	2	2	1
Regular	2	2	2	1	2	1
Special	-	-	1	1	-	-
Date	08/07/18	11/05/19	08/04/20	11/02/21	08/02/22	02/27/24
Registered Voters	3,416	3,502	3,656	3,896	4,019	4,075
Voter Turnout	901	521	969	327	777	1,200
Absentee Voters	115	99	443	257	365	350
In Person Voters	786	422	526	70	412	850
Date	11/06/18	03/10/20	11/03/20	05/03/22	11/08/22	
Registered Voters	3,425	3,610	3,867	4,000	4,058	-
Voter Turnout	1,617	1,178	2,169	1,655	1,728	-
Absentee Voters	242	181	1,015	479	596	-
In Person Voters	1,375	997	1,154	1,175	1,132	-
Date			05/04/21			
Registered Voters	-	-	3,822	-	-	-
Voter Turnout	-	-	324	-	-	-
Absentee Voters	-	-	314	-	-	-
In Person Voters	-	-	10	-	-	-



Downtown Development Authority						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
DDA Meetings	10	9	9	11	11	11
Downtown Low Down Meetings	12	8	2	12	12	12
Downtown Businesses	90	87	84	106	109	113
Total Commercial Spaces	83	83	85	119	120	120
Office	33	33	31	29	29	30
Retail	25	27	30	44	46	48
Dining	10	10	12	10	11	12
Vacant	15	13	12	36	34	30
Amenities						
Public Benches						
Trash Cans	30	24	24	30	30	30
Bike Racks	1	2	2	2	1	5
Drinking Fountains	1	2	2	2	2	2
Overnight Parking Permits Issues	-	-	-	-	-	-
Parking Lots	10	10	10	10	10	10
Parking Spaces	700	700	700	695	695	627
Farmers Market						
Weekly Spaces Rented	30	23	20	20	20	20



Planning & Zoning						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Planning Commission Meetings	12	6	12	12	7	12
Site Plan Reviews	2	-	8	7	1	4
Approvals	2	-	8	7	1	4
Extensions	-	-	-	-	-	-
Amendments	-	-	-	-	-	-
Approved Residential Units	-	-	-	-	-	-
Recommendations to City Council	5	-	8	9	1	5
Rezoning	2	-	1	1	1	1
Text Amendments	-	-	3	4	-	1
Street Vacations	-	-	-	-	-	-
Master Plan Amendments	-	-	-	-	-	-
Other	3	-	4	4	-	2
Review of Zoning Board of Appeals Referrals	-	-	1	-	-	-
Historic District Commission Meetings	10	8	8	12	12	10
Community Education Sessions	-	-	-	-	2	-
Historic District Commission Training	1	-	-	-	-	-
Certificates of Appropriateness Reviewed	15	16	21	20	7	16
Certificates of Appropriateness Approved	13	15	20	20	6	15



Building						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Permits	233	171	215	210	207	207
Plumbing	38	30	29	24	30	30
Mechanical	61	31	62	58	53	53
Electrical	75	61	78	86	75	75
Construction	59	49	46	42	49	49



Promotions					
	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Positively Allegan					
Events	30	13	28	29	30
Estimated Event Attendance	13,000	2,800	16,700	20,000	20,000
Number of Sponsors	15	3	10	13	15
Revenue from Sponsorships	\$ 26,000	\$ 6,000	\$ 25,000	\$ 16,500	\$ 50,000
Revenue from Other Event Sales	\$ 15,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Event Volunteers	15	-	15	15	15
Regent					
Theater - Attendance	14,251	2,216	15,449	16,000	17,000
Theater - Special Showings	22	3	24	28	29
Theater - Sponsors	12	3	18	21	25
Theater - Revenue from Sponsorships	3,300	900	4,900	5,200	6,000
Theater - Rentals	19	-	10	10	10
Theater Revenue	\$110,660	\$ 18,172	\$136,218	\$151,415	\$155,000
Theater Expenditures	\$156,282	\$ 51,448	\$141,632	\$185,210	\$301,635
Griswold					
Attendance (City Hosted Events)	-	-	200	300	300
Attendance (Non-City Hosted Events)	336	-	50	300	300
Griswold Rentals	20	4	29	30	30
Griswold Revenue	\$ 9,455	\$ 2,730	\$ 10,399	\$ 15,345	\$ 15,000
Griswold Expenditures	\$ 64,044	\$ 70,420	\$ 57,445	\$ 64,348	\$141,575



Community Development–Code Enforcement						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Long Grass Violations	19	19	63	15	135	28
Long Grass Violations Abated by City	19	19	63	15	25	28
Blight Violations	40	21	32	40	45	36
Blight Violations Abated by City	38	18	30	37	43	34
Building Code Violations	6	4	28	10	10	12
Building Code Violations Abated by City	6	4	27	9	9	11
City Cost of Demo/Rehab/Abatement	\$ 6,673	\$ 28,356	\$ 2,952	\$ 975	\$ 12,660	\$ 10,323





Police						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Police Service Calls	3,939	4,004	3,353	3,441	3,930	4,100
City	3,671	3,746	3,132	3,219	3,347	3,361
Township	266	255	217	221	583	319
SWAT	2	3	4	1	1	3
Other	-	-	-	-	-	-
Traffic Stops	1,502	1,679	1,061	1,682	2,719	1,785
Citations Issued	361	341	175	251	446	303
Accidents Reported	97	159	106	130	207	151
Bookings/Arrests	409	355	195	170	202	230
Parking Enforcement						
Overnight Violations	24	20	25	29	25	25



Public Safety						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Fired District Service Calls						
City (Man Hours)	1,660	1,032	1,303	1,332	1,331	1,332
Township (Man Hours)	1,592	916	1,397	1,301	1,302	1,302
Fire District Contract (\$)	\$ 195,022	\$ 192,276	\$ 196,382	\$ 202,000	\$ 196,420	\$ 196,420
Life EMS Service Calls	1,550	1,498	1,577	1,669	1,574	1,574
City	625	627	625	667	774	770
Townships	925	871	952	1,002	914	900
Life EMS Contract (\$)	\$ 28,616	\$ 29,331	\$ 30,064	\$ 30,820	\$ 34,750	\$ 35,600



Airport						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Airport Property Maintained (Acres)	217.91	217.91	217.91	217.91	217.91	217.91
Length of Runway (Feet)	4,300	4,300	4,300	4,300	4,300	4,300
Number of Hangars	37	37	37	37	37	37
Hangars Rented (Avg)	34	34	34	34	34	34
Hangar Improvements	3	2	2	2	2	2
Electrical Usage (Kilowatts)	65,472	56,828	56,136	56,136	56,136	56,136
Water Usage (Gallons)	35,870	26,000	27,000	27,000	27,000	27,000
Gas Usage (CCF)	6,381	5,554	5,466	5,466	5,466	5,466
Airport Revenue (\$)	\$137,174	\$143,336	\$159,761	\$160,000	\$160,000	\$160,000
Hangar Revenue (\$)	\$ 67,500	\$ 66,413	\$ 71,359	\$ 72,001	\$ 72,500	\$ 72,500
Fuel Sales Revenue (\$)	\$ 63,758	\$ 68,674	\$ 79,402	\$ 96,286	\$ 97,000	\$114,000
Fuel Sales (Gallons)	14,360	14,414	14,505	16,745	16,870	19,826
Airport Expenditures (\$)	\$210,716	\$162,083	\$134,840	\$206,113	\$291,421	\$235,042
MDOT Projects	2	-	1	1	2	3
Community Events	1	1	-	-	1	1



Streets-Drainage						
	Actual	Actual	Actual	Actual	Projected	Estimated
Our Workload	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Streets Maintained (Miles)	29.80	29.80	29.80	29.80	29.80	29.80
Major Streets (Miles)	11.97	11.97	11.97	12.03	12.03	12.03
Local Streets (Miles)	17.83	17.83	17.83	17.77	17.77	17.77
Sidewalks Maintained (Miles)	23.60	23.60	25.70	25.70	25.70	25.70
MDOT Act 51 Revenue	\$577,990	\$474,374	\$643,685	\$720,810	\$706,008	\$772,161
Major Streets (\$)	\$432,651	\$329,035	\$498,346	\$537,316	\$529,506	\$568,961
Local Streets (\$)	\$145,339	\$145,339	\$145,339	\$183,493	\$176,502	\$203,200
Street Cut Permits-Utility Repair/New Construction	-	-	2	2	3	2
Asphalt Used for Street Patching/Repair (Tons)	130	560	300	330	150	150
Salt (w/ beet juice) Used for Winter Road Maintenance	500	400	500	400	2,400g	2,500g
Street Sweeper (Hours Operated)	296	320	320	320	320	320
Fall Leaf Pickup (Hours Worked)	1,264	1,280	1,280	1,280	1,280	1,280
Spring Cleanup (Hours Worked)	480	500	500	493	493	493
Construction Projects Started	2	1	1	1.00	1.00	1.00
Construction Projects Completed	2	2	1	1.00	1.00	-
Streets Reconstructed (Miles)	0.11	2.33	1.00	-	0.10	0.32
Streets Resurfaced (Miles)	-	2.10	0.10	-	-	-
New Sidewalks/Paths Installed (Miles)	-	2.10	-	0.02	-	-
Sidewalks/Paths Replaced (Miles)	0.13	0.27	0.19	-	0.01	0.01
Sidewalk/Paths Improvements	-	-	-	-	-	-
<b>Forestry Activities</b>						
Trees Planted	12	20	35	-	34	60
Trees Trimmed	100	100	100	88	56	89
Trees Removed	82	41	20	16	118	8
Signs Replaced	30	45	35	18	6	6
Open Ditch Drains Cleaned	1	1	1	1	1	1
Storm Sewers Cleaned (Miles)	-	1	2	1	-	2
Storm Sewers Replacement (Miles)	-	-	-	-	-	-
Manholes/Catch Basin Maintenance	-	3	1	2	1	2
Manholes/Catch Basin Replacement	-	2	2	-	-	-



Parks						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Acres of Park Grounds Maintained	81.65	82.65	84.65	84.65	84.65	84.65
Sue Lange Park (Acres)	0.15	0.15	0.15	0.15	0.15	0.15
Sports Complex (Acres)	63.00	63.00	63.00	63.00	63.00	63.00
Jaycee Park/Trestle Trail (Acres)	8.70	8.70	8.70	8.70	8.70	8.70
Rossmann Park (Acres)	2.50	2.50	2.50	2.50	2.50	2.50
Riverfront Park (Acres)	1.30	1.30	1.30	1.30	1.30	1.30
Hanson Park (Acres)	1.20	1.20	1.20	1.20	1.20	1.20
Cook Park (Acres)	0.20	0.20	0.20	0.20	0.20	0.20
Mountain Bike Trail (Miles)	3.00	4.00	6.00	6.00	6.00	6.00
Mahan Park (Acres)	0.70	0.70	0.70	0.70	0.70	0.70
Water Street Park (Acres)	0.90	0.90	0.90	0.90	0.90	0.90
Events in Park Facilities	73	72	72	72	72	72
City Events	17	17	17	17	17	17
Private Events/Rentals	56	55	55	55	55	55
Electrical Usage (Kilowatts)	69,672	74,591	75,140	73,134	74,288	74,188
Water Usage (Gallons)	5,102,088	5,280,000	5,280,000	5,220,696	5,260,232	5,253,643
Splash Pad (Gallons)	4,825,858	5,119,700	2,518,970	4,154,843	3,931,171	3,534,995
Parks (Gallons)	276,230	280,000	280,000	278,743	279,581	279,441
Gas Usage (CCF)-Fireplace	1,543	1,042	2,533	1,706	1,760	2,000
Number of Playsets	3	3	3	3	3	3
Playset Repairs	1	3	3	3	3	3
Playset Additions	-	-	-	-	-	-
Number of Fountains	7 (1 spare)	7 (1 spare)	7 (1 spare)	7 (1 spare)	7 (1 spare)	7 (1 spare)
Fountain Repairs	1	1	1	1	7	7
Fountain Additions	-	-	-	-	-	-
<b>Forestry Activities</b>						
Trees Planted	12	2	4	-	12	6
Trees Trimmed	10	10	4	25	12	12
Trees Removed	1	7	33	16	118	14
<b>Recreation</b>						
Youth Athletic Programs	2	2	2	-	2	2
Baseball Players	150	142	-	-	-	-
Soccer Players	152	105	-	-	-	-
Adult Softball (New in 2022)	-	-	-	-	1	1



Buildings & Grounds						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Total Street Lights	750/35	650/136	550/262	550/262	550/262	550/262
Street Lights Installed	1	27	1	-	-	-
Street Lights Repaired/Replaced	94	85	80	-	6	6
Parking Lot Repairs/Improvements (\$)	\$ 875	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Dam Repairs/Improvements (\$)	\$ 1,017	\$ 3,000	\$ 2,000	\$ 2,000	\$ 4,267	\$ 4,500
Buildings (#)	3	3	3	3	3	3
Street Lights (#)	84/34	84/34	84/34	84/34	84/34	84/34
Water Usage (Gallons)	9,568	9,641	34,225	17,811	17,811	17,811
Gas Usage (CCF)	11,112	10,036	10,113	10,420	10,420	10,420
Electrical Usage (Kilowatts)	214,239	101,303	107,406	140,983	140,983	140,983



Motor Vehicle Pool						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Vehicles	19	19	19	19	19	18
Equipment	49	50	50	50	49	49
Vehicles Replaced	-	2	2	3	7	3
Equipment Replaced	1	2	2	3	2	2



Cemetery						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i><b>Our Workload</b></i>	<i><b>FY 18-19</b></i>	<i><b>FY 19-20</b></i>	<i><b>FY 20-21</b></i>	<i><b>FY 21-22</b></i>	<i><b>FY 22-23</b></i>	<i><b>FY 23-24</b></i>
Lot Sales	14	15	15	15	15	15
Burials	40	40	40	33	27	20
Full Body Burial	25	20	15	15	9	10
Cremation Burial	15	20	18	18	18	10
Headstone Foundation Installations	33	35	15	15	23	15
<b>Forestry Activities</b>						
Trees Planted	-	10	1	1	-	2
Trees Trimmed	25	40	40	20	40	20
Trees Removed	15	9	2	1	-	12





Utility Wastewater Treatment Plant						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Total Treated (Gallons)	333,060,000	308,766,000	235,243,000	258,657,000	250,000,000	340,000,000
Domestic	132,904,612	142,750,242	128,882,872	132,761,305	130,000,000	230,000,000
Industrial (Perrigo Only)	64,957,548	64,012,580	60,477,300	92,012,400	90,000,000	97,900,000
Industrial (Trucked)	19,753,681	19,477,301	12,470,279	10,146,360	9,000,000	10,000,000
Biosolids Removed	4,743,000	4,904,500	6,177,500	5,500,000	5,000,000	7,500,000
Total Number of Customers	1,918	1,921	1,922	1,923	1,923	1,915
Sales						
Residential	\$ 760,678	\$ 776,127	\$ 796,350	\$ 783,765	\$ 878,922	\$ 1,050,000
Industrial	\$ 869,685	\$ 849,930	\$ 817,157	\$ 909,478	\$ 1,000,000	\$ 1,200,000
Revenue Per Thousand Gallons						
Current Cost Per Thousand (Gallons)	\$ 5.81	\$ 5.99	\$ 6.62	\$ 6.72	\$ 6.82	\$ 6.92
Industrial - Waste Trucks	1,400	1,900	1,900	1,900	1,900	1,050
Industrial - Trucked Waste Revenue	\$ 632,116	\$ 603,343	\$ 401,704	\$ 369,856	\$ 287,656	\$ 365,000
Industrial - Trucked Waste (Gallons)	19,753,620	20,580,000	10,783,298	9,246,400	6,848,952	10,000,000
Septage - Waste Trucks	2,539	3,150	3,454	3,454	3,454	3,450
Septage - Trucked Waste Revenue	\$ 397,426	\$ 480,328	\$ 542,257	\$ 595,983	\$ 557,531	\$ 609,000
Septage - Trucked Waste (Gallons)	6,623,767	8,005,467	9,083,729	9,535,728	8,577,400	9,500,000
Lab Testing						
City Testing	\$ 11,315	\$ 11,315	\$ 11,315	\$ 11,315	\$ 11,315	\$ 11,315
Outside Lab Testing	\$ 415	\$ 298	\$ 298	\$ 250	\$ 250	\$ 302
Residential Avg Usage	4,000	4,000	4,000	4,000	4,000	4,000
Industrial User Permits	2	2	2	2	2	2
Commercial User Permits	-	-	-	-	-	-
NPDES Permit Violations	10	-	5	-	-	-
Ordinance Violations	13	4	5	-	-	-
Ordinance Fines	\$ 34,000	\$ 3,000	\$ 6,500	-	-	-
Odor Complaints	25+	25+	<10	<10	<10	<10



Utility Wastewater Collection						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Number of Service Connections	1,918	1,921	1,922	1,923	1,923	1,915
Residential	1,481	1,483	1,483	1,483	1,483	1,583
Commercial	308	309	309	309	309	310
Industrial	21	21	21	22	22	22
Township/Out of City	108	108	109	109	109	121
Connections Added	-	-	-	12	6	5
Account Read & Change (Customer Change)	296	195	111	183	150	175
Meter Change Outs/Replacements	168	136	198	702	1,100	10
Service Locates	-	-	514	662	650	350
Customer Outreach (Door Tags)	46	112	58	75	400	10
Sewer Service Calls	-	-	6	31	25	50
Sewer Mains Repaired	-	-	2	-	-	2
Sewer Mains Replaced	-	-	-	-	-	6
Sanitary Sewer Overflow's	-	-	2	-	-	-
Manholes Inspected	25	25	57	25	25	20
Manholes Cleaned	25	25	57	25	25	20
Manholes Repaired	2	2	4	1	1	5
Sewer Line Inspected (Feet)	-	-	22,697	12,882	10,000	15,000
Sewer Line Televised (Feet)	-	-	22,697	12,882	10,000	15,000
Sewer Lined (Feet)	-	-	-	-	-	1,000
Sewer Root Treatment (Feet)	-	-	-	5,000	2,500	2,500
Sewer Blockages	-	-	6	11	10	10
Sewer Lines Cleaned (Feet)	5,069	11,616	22,697	25,000	25,000	15,000
Sewer Lines Repaired	1	1	1	1	1	1



Utility Water Treatment Plant						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Raw Flow (MG)	410	430	435	415	425	378
Treated Gallons Distributed (MG)	338	360	324	310	350	320
Untreated Discharge Flow-Waste (MG)	67	75	78	74	74	58
Total Number of Customers	1,915	1,915	1,916	1,918	1,918	1,864
Cost Per Thousand Gallons		\$ 3.75	\$ 4.94	\$ 5.01	\$ 5.01	\$ 5.09
Lab Testing						
City Testing	\$ 7,917	\$ 8,000	\$ 8,060	\$ 17,668	\$ 15,000	\$ 16,000
Outside Lab Testing	\$ 162	\$ 170	\$ 180	\$ 180	\$ 200	\$ 200
BacT Sampling/Testing						
Non-Distribution System Testing	766	744	750	750	1,050	812
Distribution System Sampling (City)	300	300	300	300	300	300
Lead Sampling						
Samples	30	20	30	60	80	60
90th Percentile of Samples (PPB)	1	4	2	2	2	2
Samples Above Action Level	-	-	-	1	1	1
Violations (Yes/No)	No	No	No	Yes	No	No
Copper Sampling						
Samples	30	20	20	60	80	42
90th Percentile of Samples (PPB)	330	200	200	200	200	226
Samples Above Action Level	-	-	-	-	-	-
Violations (Yes/No)	No	No	No	No	No	No
Residential Avg Usage (Gallons)	4,000	4,000	4,000	4,000	4,000	4,000
NPDES Permit Violations	2	2	2	2	2	2
Action Level Exceeded	-	-	-	-	-	-
Ordinance Violations	-	-	-	-	-	-
Ordinance Fines	-	-	-	-	-	-
Percentage of Water Loss	18.0%	18.0%	23.0%	16.0%	<10%	<10



Utility Water Distribution						
	Actual	Actual	Actual	Actual	Projected	Estimated
<i>Our Workload</i>	<i>FY 18-19</i>	<i>FY 19-20</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>
Service Connections	1,915	1,915	1,916	1,918	1,920	1,864
Residential	1,539	1,537	1,539	1,541	1,943	1,532
Commercial	308	308	309	309	309	310
Industrial	18	20	21	21	21	22
Fire	42	42	42	43	44	42
Sprinkler	50	50	50	50	50	49
Services Added	-	2	6	5	5	5
Water Service Lines Repaired			11	20	25	-
Water Mains Repaired			10	18	15	5
Account Read & Change (Customer Change)	296	195	111	183	150	175
Turn On/Off's	78	137	43	148	150	160
Meter Change Outs/Replacements	168	136	198	702	1,100	10
Service Locates			514	662	650	350
Customer Outreach (Door Tags)	46	112	58	75	400	600
Meters Data Logged	31	32	35	37	40	20
Water Service Calls			10	37	40	50
Valves Turned			20	50	50	40
Hydrants Flushed			12	351	351	351
Total Lead Lines	1,500	1,500	1,500	1,489	1,450	1,250
Lead Lines Replaced	5	10	11	20	400	600

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Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

231 Trowbridge Street  
Allegan, MI 49010

[www.CityOfAllegan.org](http://www.CityOfAllegan.org)



Joel Dye, City Manager  
Tracy J. Stull, Finance Director/Treasurer

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Allegan, MI 49010

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City of Allegan  
Finance Department  
269.673.5511  
231 Trowbridge Street  
Allegan, MI 49010

## MEMORANDUM

TO: Allegan City Council  
FROM: Tracy J. Stull, Finance Director/Treasurer  
REVIEWED BY: Joel Dye, City Manager  
Michaela Kleehammer, City Clerk  
DATE: May 8, 2023  
  
SUBJECT: Resolution of Fiscal Year 2022/23 – 3<sup>rd</sup> Quarter Budget Amendments

### Action Requested:

It is requested that City Council adopt resolution 23.12 – 3<sup>rd</sup> Quarter budget adjustments. This report includes all adjustments through March 2023 (as of April 28, 2023) for fiscal year 2022/23.

### Summary:

As of March 2023, the City of Allegan's fund balance is \$3,303,021 which represents 46% of the actual total General Fund (101) and Grants Fund (225) expenditures and transfers out for fiscal year 2022/23.

FY2023 – 3<sup>rd</sup> Quarter Summary shows the 2023 original approved budget, amended budget, and actual activity for all funds. The Budget Adjustment Explanations show the changes to revenues and expenditures for this quarter. The Budget Adjustment Recommendations show the original approved budget, current quarter changes, all amendments for the fiscal year, the final amended budget amounts, and the year to date total/%. The final page shows the city's cash and investment totals for the quarter.

### Attachment(s):

3<sup>rd</sup> Quarter Budget Amendment Report  
Resolution 23.12

# FY2023 - 3rd Quarter Summary

Description	Fund	2020 Actual Activity	2021 Actual Activity	2022 Actual Activity	2023 Original Approved	2023 Amended Budget	2023 % of FB	2023 Actual Activity
<b>Governmental Funds</b>								
<b>General Fund Beginning Balance</b>	101	2,346,647	2,746,534	3,260,885	4,181,192	4,181,192		4,181,192
Total Revenues		5,477,893	5,819,897	5,871,842	5,502,514	6,286,541		4,893,410
Total Expenses		5,078,006	5,305,970	4,951,535	6,006,251	7,164,712		4,477,738
<b>General Fund Ending Balance</b>	101	2,746,534	3,260,885	4,181,192	3,677,455	3,303,021	46%	4,596,864
<b>Perpetual Care Fund Beg Balance</b>	151	168,032	168,512	170,552	172,502	172,502		172,502
Total Revenues		2,040	2,040	1,950	1,700	1,700		150
Total Expenses		0	0	0	500	500		500
<b>Perpetual Care Fund Ending Balance</b>	151	168,512	170,552	172,502	173,702	173,702		172,152
<b>Major Roads Fund Beginning Balance</b>	202	97,869	345,640	878,576	402,993	402,993		402,993
Total Revenues		759,723	1,032,519	665,012	1,406,400	1,672,549		512,629
Total Expenses		511,952	499,582	1,140,596	1,345,420	1,958,776		602,767
<b>Major Roads Fund Ending Balance</b>	202	345,640	878,576	402,993	463,973	116,767	6%	312,854
<b>Local Streets Fund Beginning Balance</b>	203	421,912	621,289	528,414	558,421	558,421		558,421
Total Revenues		1,489,982	356,762	583,034	2,486,052	3,389,092		2,427,021
Total Expenses		1,290,605	449,637	553,027	2,127,739	3,824,728		590,727
<b>Local Streets Fund Ending Balance</b>	203	621,289	528,414	558,421	916,734	122,784	3%	2,394,715
<b>Grants Fund Beginning Balance</b>	225	(172,775)	(107,536)	40,350	0	0		-
Total Revenues		208,935	426,988	172,898	0	268,654		184,592
Total Expenses		143,697	279,102	213,247	0	268,654		184,592
<b>Grants Fund Ending Balance</b>	225	(107,536)	40,350	0	0	0	0%	-
<b>DDA Fund Beginning Balance</b>	248	29,532	103,873	70,806	149,728	149,728		149,728
Total Revenues		188,249	192,197	193,053	191,000	204,222		205,343
Total Expenses		113,909	225,264	114,130	278,300	278,300		125,833
<b>DDA Fund Ending Balance</b>	248	103,873	70,806	149,728	62,428	75,650	27%	229,238
<b>PA Fund Beginning Balance</b>	251	16,724	26,902	33,757	22,139	22,139		22,139
Total Revenues		75,845	23,667	69,548	88,750	93,993		84,495
Total Expenses		65,667	16,813	81,165	91,500	92,500		58,514
<b>PA Fund Ending Balance</b>	251	26,902	33,757	22,139	19,389	23,632	26%	48,121
<b>Reserve Fund Beginning Balance</b>	298	190,204	212,359	214,048	205,551	205,551		205,551
Total Revenues		22,990	1,689	(8,497)	4,333	4,333		1,427
Total Expenses		834	0	0	0	0		-
<b>Reserve Fund Ending Balance</b>	298	212,359	214,048	205,551	209,885	209,885		206,978
<b>Capital Sinking Fund Beginning Balance</b>	299	2,593,210	2,669,679	2,670,713	2,527,292	2,527,292		2,527,292
Total Revenues		110,292	3,099	(143,421)	10,000	10,000		(10,132)
Total Expenses		33,822	2,066	0	6,667	6,667		-
<b>Capital Sinking Fund Ending Balance</b>	299	2,669,679	2,670,713	2,527,292	2,530,625	2,530,625		2,517,160

## Proprietary Funds

<b>Wastewater Fund Beginning Balance</b>	590	1,442,575	2,033,763	2,013,294	2,527,292	2,527,292		2,527,292
Total Revenues		3,384,508	3,281,988	3,512,235	4,495,338	5,494,213		2,623,882
Total Expenses		(2,762,501)	(2,737,301)	(2,729,803)	(4,498,569)	(7,260,708)		(3,705,584)
Change in restricted net position		(215,324)	(302,207)	411,633				-
Amortization of deferred refunding amt		5,110	5,110	5,110				-
Capital asset acquisitions		(792,464)	(124,230)	(511,329)				-
Capital asset depreciation		583,527	595,996	612,280				-
Bond proceeds		1,120,000	0	0				-
Bond principal payments		(731,668)	(739,825)	(786,128)				-
<b>Wastewater Fund Ending Balance</b>	590	2,033,763	2,013,294	2,527,292	2,524,062	760,797	10%	1,445,590
<b>Water Fund Beginning Balance</b>	591	1,350,728	934,783	1,267,674	933,661	933,661		933,661
Total Revenues		1,624,872	1,871,048	2,026,604	5,498,865	7,449,600		3,301,483
Total Expenses		(1,692,799)	(1,672,159)	(1,758,734)	(5,385,528)	(7,939,041)		(1,892,797)
Change in restricted net position		(39,284)	0	7,700				-
Amortization of deferred refunding amt		7,950	7,950	7,950				-
Capital asset acquisitions		(1,309,459)	0	(734,012)				-
Capital asset depreciation		507,107	522,227	537,351				-
Bond proceeds		880,000	0	0				-
Bond principal payments		(394,332)	(396,175)	(420,872)				-
<b>Water Fund Ending Balance</b>	591	934,783	1,267,674	933,661	1,046,998	444,220	6%	2,342,347
<b>Motor Vehicle Fund Beginning Balance</b>	661	92,122	151,284	285,140	426,714	426,714		426,714
Total Revenues		332,790	370,556	604,782	735,200	856,661		672,989
Total Expenses		(320,145)	(307,725)	(447,274)	(725,110)	(1,059,007)		(679,805)
Capital asset acquisitions		(43,122)	(9,114)	(90,850)				(90,850)
Capital asset depreciation		89,639	80,139	74,916				74,916
<b>Motor Vehicle Fund Ending Balance</b>	661	151,284	285,140	426,714	436,804	224,367	21%	403,963
<b>TOTAL Fund Beginning Balance</b>		8,576,779	9,907,081	11,434,208	12,107,485	12,107,485		12,107,485
Total Revenues		16,871,451	14,593,872	14,786,648	20,420,152	25,731,558		14,972,204
Total Expenses		15,539,590	13,067,169	14,113,371	20,465,583	29,853,593		12,409,708
<b>TOTAL Fund Ending Balance</b>		9,908,641	11,433,784	12,107,485	12,062,054	7,985,450		14,669,981





# Budget Adjustment Explanations 3rd Quarter FY2023 - Jan to Mar 2023

JE: 5762, 5763, 5764, 5773

New Fund	GL Description	Explanation	Net Increase/ (Decrease)
<b><u>Revenues</u></b>			
101	Operating Revenue	General Fund Revenue-Cemetery	\$ 29,991
101	Capital Revenue	Grants/Loans-Rossman Pk, Airport, DTSS	\$ 652,545
<b>101 - General Fund Total</b>			<b>\$ 682,537</b>
151	Operating Revenue	Adjust to Actual	\$ -
<b>151 - Perpetual Care Fund Total</b>			<b>\$ -</b>
202	Operating Revenue	Street Revenue	\$ -
202	Capital Revenue	Grants/Donations/Loans-DTSS	\$ -
<b>202 MS - Major Streets Total</b>			<b>\$ -</b>
203	Operating Revenue	Street Revenue	\$ -
203	Capital Revenue	Grants/Donations/Loans-DTSS	\$ -
<b>203 LS - Local Streets Tot</b>			<b>\$ -</b>
225	Capital Revenue	Grants - EPA from 2022	\$ -
<b>225 - Grants Total</b>			<b>\$ -</b>
248	Operating Revenue	DDA-LCSA	\$ -
<b>248 DDA - Downtown Development Authority Total</b>			<b>\$ -</b>
251	Operating Revenue	PA - Events Sales Tax Refund	\$ 1,553
<b>251 PA - Positively Allegan Total</b>			<b>\$ 1,553</b>
298	Operating Revenue	Transfers/Interest	\$ -
<b>298 - Capital (Interest) Reserve Sinking Fund Total</b>			<b>\$ -</b>
299	Operating Revenue	Transfers/Interest	\$ -
<b>299 - Capital Asset (Voter) Sinking Fund Total</b>			<b>\$ -</b>
590	Operating Revenue	Sewer Revenue	\$ 34,975
590	Capital Revenue	Grants/Donations/Loans-Wellhead	\$ -
<b>590 - Sewer Utilities Total</b>			<b>\$ 34,975</b>
591	Operating Revenue	Water Revenue	\$ -
591	Capital Revenue	Grants/Donations/Loans-DTSS	\$ 825,032
<b>591 - Water Utilities Total</b>			<b>\$ 825,032</b>
661	Operating Revenue	Motor Vehicle Revenue	\$ -
661	Capital Revenue	Grants/Donations/Loans/Equip Sold	\$ -
<b>661 MVP - Motor Vehicle Pool Total</b>			<b>\$ -</b>
<b>Revenue Increase/(Decrease) Total</b>			<b>\$ 1,544,096</b>

## Budget Adjustment Recommendations

<b>2023 Budget Revenues 3rd Quarter</b>	<b>2020 Audited Revenue</b>	<b>2021 Audited Revenue</b>	<b>2022 Audited Revenue</b>	<b>2023 Original Budget</b>	<b>3rd Qtr Budget Adjustment</b>	<b>**</b>	<b>2023 Budget Amendments</b>	<b>2023 Final Budget</b>	<b>2023 YTD 3/31/2023</b>	<b>2023 YTD %</b>
<b>101 General Fund</b>										
000-Dept/Activity	5,477,893	5,819,897	5,871,842	5,502,514	682,537		784,027	<b>6,286,541</b>	4,893,410	78%
<b>Total General Fund</b>	<b>5,477,893</b>	<b>5,819,897</b>	<b>5,871,842</b>	<b>5,502,514</b>	<b>682,537</b>		<b>\$ 784,027</b>	<b>6,286,541</b>	<b>\$ 4,893,410</b>	<b>78%</b>
<b>151 Perpetual Care</b>	480	2,040	1,950	1,700	-		-	<b>1,700</b>	150	9%
<b>202 Major Roads</b>	759,723	1,032,519	665,012	1,406,400	-		266,150	<b>1,672,549</b>	512,629	31%
<b>203 Local Streets</b>	1,489,982	356,762	583,034	2,486,052	-		903,040	<b>3,389,092</b>	2,427,021	72%
<b>225 Grants</b>	208,935	426,988	172,898	-	-		268,654	<b>268,654</b>	184,592	69%
<b>248 DDA</b>	188,249	192,197	193,053	191,000	-		13,222	<b>204,222</b>	205,343	101%
<b>251 PA</b>	75,845	23,667	69,548	88,750	1,553		5,243	<b>93,993</b>	84,495	90%
<b>298 Interest Reserve</b>	22,990	1,689	(8,497)	4,333	-		-	<b>4,333</b>	1,427	33%
<b>299 Voter Sinking</b>	110,292	3,099	(143,421)	10,000	-		-	<b>10,000</b>	(10,132)	-101%
<b>590 Wastewater</b>	3,384,508	3,281,988	3,512,235	4,495,338	34,975		998,875	<b>5,494,213</b>	2,623,882	48%
<b>591 Water</b>	1,624,872	1,871,048	2,026,604	5,498,865	825,032		1,950,736	<b>7,449,600</b>	3,301,483	44%
<b>661 MVP</b>	332,790	370,556	604,782	735,200	-		121,461	<b>856,661</b>	672,989	79%
<b>Total Revenues</b>	<b>13,676,558</b>	<b>13,382,451</b>	<b>13,549,041</b>	<b>20,420,152</b>	<b>1,544,096</b>		<b>\$ 5,311,406</b>	<b>25,731,558</b>	<b>\$14,897,288</b>	<b>58%</b>



# Budget Adjustment Explanations

## 3rd Quarter FY2023 - Jan to Mar 2023

JE: 5762, 5763, 5764, 5773

Old Fund	New Fund	GL Description	Explanation	Net Increase/ (Decrease)
<b><u>Expenditures</u></b>				
101	101	Personnel Expenses	Wages/Taxes/Insurance/Retirement	\$ -
101	101	Operating Expenses	GF Exp-AFD/EMS/Splashpad	\$ -
101	101	Capital Expenses	Rossman Pk, Cemetery, ARPA to 591	\$ 606,937
<b>101 - General Fund Total</b>				<b>\$ 606,937</b>
711	151	Capital Improvements	Projects/Repairs/CIP	\$ -
<b>151 - Perpetual Care Fund Total</b>				<b>\$ -</b>
202	202	Personnel Expenses	Wages/Taxes/Insurance/Retirement	\$ -
202	202	Operating Expenses	Major Streets Expenses	\$ -
202	202	Capital Expenses	Projects/Repairs/CIP	\$ -
<b>202 MS - Major Streets Total</b>				<b>\$ -</b>
203	203	Personnel Expenses	Wages/Taxes/Insurance/Retirement	\$ -
203	203	Operating Expenses	LS Exp-Sidewalk Clearing/Chloride	\$ 23,970
203	203	Capital Expenses	Projects/Repairs/CIP	\$ -
<b>203 LS - Local Streets Total</b>				<b>\$ 23,970</b>
225	225	Capital Expenses	Grants Expenses-AECOM from 2022	\$ -
<b>225 - Grants Total</b>				<b>\$ -</b>
393	248	Operating Expenses	DDA Expenses	\$ -
393	248	Capital Expenses	Projects/Repairs/CIP	\$ -
<b>248 DDA - Downtown Development Authority Total</b>				<b>\$ -</b>
394	251	Operating Expenses	Events	\$ -
<b>251 - Positively Allegan Total</b>				<b>\$ -</b>
798	298	Operating Expenses	Investment/Management	\$ -
798	298	Capital Expenses	Projects/Repairs/CIP	\$ -
<b>298 - Capital (Interest) Reserve Sinking Fund Total</b>				<b>\$ -</b>
799	299	Operating Expenses	Investment/Management	\$ -
799	299	Capital Expenses	Projects/Repairs/CIP	\$ -
<b>299 - Capital Asset (Voter) Sinking Fund Total</b>				<b>\$ -</b>
590	590	Personnel Expenses	Wages/Taxes/Insurance/Retirement	\$ -
590	590	Operating Expenses	Sewer Expenses-Bond Interest/Misc	\$ -
590	590	Capital Expenses	CIP-Eastern Lift Station	\$ 35,771
<b>590 - Sewer Utilities Total</b>				<b>\$ 35,771</b>
591	591	Personnel Expenses	Wages/Taxes/Insurance/Retirement	\$ -
591	591	Operating Expenses	Water Expenses-Op Supplies, State Fees	\$ 13,164
591	591	Capital Expenses	CIP-Pipe/DWAM/Leak Detection	\$ 606,081
<b>591 - Water Utilities Total</b>				<b>\$ 619,245</b>
661	661	Personnel Expenses	Wages/Taxes/Insurance/Retirement	\$ -
661	661	Operating Expenses	Vehicle/Fleet Expenses-Street Sweeper Rent	\$ 62,900
661	661	Capital Expenses	Projects/Repairs/CIP	\$ -
<b>661 MVP -Motor Vehicle Pool Total</b>				<b>\$ 62,900</b>
<b>Expenditures Increase/(Decrease) Total</b>				<b>\$ 1,348,823</b>

## Budget Adjustment Recommendations

<b>2023 Budget Expenditures 3rd Quarter</b>	<b>2020 Audited Expenses</b>	<b>2021 Audited Expenses</b>	<b>2022 Audited Expenses</b>	<b>2023 Original Budget</b>	<b>3rd Qtr Budget Adjustment</b>	<b>**</b>	<b>2023 Budget Amendments</b>	<b>2023 Final Budget</b>	<b>2023 YTD 3/31/2023</b>	<b>2023 YTD %</b>
<b>101 General Fund</b>										
101-Council	59,704	67,987	25,984	39,800	-		-	39,800	24,963	63%
172-City Manager	499,251	484,832	505,192	535,550	-		23,000	558,550	393,428	70%
223-Finance-Audit	-	-	20,750	22,000	-		1,500	23,500	21,000	89%
226-Legal	-	-	20,446	50,000	-		-	50,000	12,712	25%
247-Assessing-BOR	-	-	750	1,500	-		125	1,625	280	17%
253-Finance-Treasurer	189,527	477,308	423,889	469,504	-		3,603	473,107	344,853	73%
257-Assessing	43,368	57,712	44,744	52,425	-		(125)	52,300	30,697	59%
262-Elections	-	-	3,690	10,825	-		1,365	12,190	5,579	46%
265-City Hall	766,247	211,523	59,034	53,375	-		13,250	66,625	42,179	63%
267-Buildings/Grounds	570,818	1,044,632	657,111	633,650	-		850	634,500	434,979	69%
301-Police	1,361,890	1,407,162	1,558,693	1,738,310	-		17,800	1,756,110	1,203,561	69%
336-Public Safety-Fire	223,797	228,430	213,070	209,550	-		19,556	229,106	170,139	74%
371-Building Inspections	-	-	93,533	73,500	-		-	73,500	38,747	53%
567-Cemetery	65,637	72,101	80,535	161,725	29,991		59,991	221,716	65,178	29%
595-Airport	162,083	156,105	206,113	291,421	-		-	291,421	218,966	75%
651-Public Safety-EMS	-	-	30,816	31,591	-		3,159	34,750	33,898	98%
702-HDC/Zoning	-	-	10,525	10,000	-		-	10,000	1,200	12%
751-Parks	483,837	481,442	429,187	596,350	49,400		95,800	692,150	424,101	61%
805-Griswold	64,044	70,420	57,445	62,675	-		1,673	64,348	46,965	73%
806-Regent Theater	156,282	51,448	141,632	181,210	-		4,000	185,210	110,050	59%
900-Bond Payments	-	-	163,395	166,290	-		185,368	351,658	239,263	68%
966-Contribution Other	15,000	15,000	15,000	15,000	480,811		480,811	495,811	15,000	3%
-Contribution Major	-	362,000	-	-	46,735		46,735	46,735	-	0%
-Contribution Local	130,500	100,000	190,000	600,000	-		200,000	800,000	600,000	75%
<b>Total General Fund</b>	<b>4,798,513</b>	<b>5,305,971</b>	<b>4,951,535</b>	<b>6,006,251</b>	<b>606,937</b>		<b>\$ 1,158,461</b>	<b>7,164,712</b>	<b>4,477,738</b>	<b>62%</b>
<b>151 Perpetual Care</b>	-	-	-	500	-		-	500	500	100%
<b>202 Major Roads</b>	511,952	499,582	1,140,596	1,345,420	-		613,356	1,958,776	602,767	31%
<b>203 Local Streets</b>	1,290,605	449,637	553,027	2,127,739	23,970		1,696,989	3,824,728	590,727	15%
<b>225 Grants</b>	143,697	279,102	213,247	-	-		268,654	268,654	184,592	69%
<b>248 DDA</b>	113,909	225,264	114,130	278,300	-		-	278,300	125,833	45%
<b>251 PA</b>	65,667	16,813	81,165	91,500	-		1,000	92,500	58,514	63%
<b>298 Voter Reserve</b>	834	-	-	-	-		-	-	-	0%
<b>299 Interest Sinking</b>	33,822	2,066	-	6,667	-		-	6,667	-	0%
<b>590 Wastewater</b>	2,762,501	2,737,301	2,729,803	4,498,569	35,771		2,762,140	7,260,708	3,705,584	51%
<b>591 Water</b>	1,692,799	1,672,159	1,758,734	5,385,528	619,245		2,553,513	7,939,041	1,892,797	24%
<b>661 MVP</b>	320,145	307,725	447,274	725,110	62,900		333,897	1,059,007	679,805	64%
<b>Total Expenses</b>	<b>11,734,444</b>	<b>11,495,620</b>	<b>11,989,513</b>	<b>20,465,583</b>	<b>1,348,823</b>		<b>\$ 9,388,010</b>	<b>29,853,593</b>	<b>12,318,858</b>	<b>41%</b>

## Capital Asset Funds

Fund	Bank	Account #	Par Value	Amortized Book Value	Market Value	Maturity
298-000-01700	Huntington	Capital Reserve	\$ 2,985	\$ 2,985	\$ 2,985	
298-000-01700	Huntington	Capital Reserve	\$ 212,000	\$ 212,000	\$ 203,993	01/27/24
		<b>Capital Reserve Total</b>	<b>\$ 214,985</b>	<b>\$ 214,985</b>	<b>\$ 206,978</b>	
299-000-01700	Huntington-MM	Capital Sinking	\$ 60,311	\$ 60,311	\$ 60,311	
299-000-01700	Huntington-CD	Capital Sinking	\$ 400,000	\$ 400,000	\$ 400,016	11/17/25
299-000-01700	Huntington-CD	Capital Sinking	\$ 250,000	\$ 250,000	\$ 233,653	11/12/24
299-000-01700	Huntington-CD	Capital Sinking	\$ 250,000	\$ 250,000	\$ 226,575	07/22/25
299-000-01700	Huntington-CD	Capital Sinking	\$ 250,000	\$ 250,000	\$ 218,363	07/31/26
299-000-01700	Huntington-CD	Capital Sinking	\$ 250,000	\$ 250,000	\$ 221,788	02/17/26
299-000-01700	Huntington-CD	Capital Sinking	\$ 305,000	\$ 305,000	\$ 276,291	07/25/25
299-000-01700	Huntington-CD	Capital Sinking	\$ 150,000	\$ 150,000	\$ 145,851	11/13/23
299-000-01700	Huntington-Treasury Securities	Capital Sinking	\$ 300,000	\$ 297,084	\$ 287,286	10/31/24
299-000-01700	Huntington-Govt Bonds	Capital Sinking	\$ 175,000	\$ 175,000	\$ 159,990	06/30/26
299-000-01700	Huntington-MuniBonds	Capital Sinking	\$ 300,000	\$ 301,393	\$ 287,037	05/01/24
		<b>Capital Sinking Total</b>	<b>\$ 2,690,311</b>	<b>\$ 2,688,789</b>	<b>\$ 2,517,160</b>	
			<b>\$ 2,905,296</b>	<b>\$ 2,903,774</b>	<b>\$ 2,724,137</b>	

## Holdings

Fund	Bank	Account #	Par Value	Amortized Book Value	Market Value	Maturity
590-000-00300	Huntington-CD	6550198243	\$ 54,333	\$ 54,333	\$ 54,333	05/05/23
		<b>Huntington CD Total</b>	<b>\$ 54,333</b>	<b>\$ 54,333</b>	<b>\$ 54,333</b>	
590-000-00340	Huntington-CD	33847E3K1	\$ 150,000	\$ 150,000	\$ 148,892	05/30/23
590-000-00340	Huntington-MuniBonds	017014KX8	\$ 300,000	\$ 296,086	\$ 291,516	05/27/23
590-000-00340	Huntington-MuniBonds	3133ENZ94	\$ 110,000	\$ 109,753	\$ 110,171	11/18/24
590-000-00340	Huntington-MuniBonds	771503JJ9	\$ 50,000	\$ 50,000	\$ 47,098	05/27/23
590-000-00340	Huntington-MuniBonds	771503JK6	\$ 50,000	\$ 50,000	\$ 45,643	05/27/23
590-000-00340	Huntington-MM	Money Market	\$ 4,593	\$ 4,593	\$ 4,593	
		<b>Huntington Sewer Investments Total</b>	<b>\$ 664,593</b>	<b>\$ 660,432</b>	<b>\$ 647,912</b>	
101-000-01710	Huntington-US Treasury	912796XQ7	\$ 500,000	\$ 489,034	\$ 493,430	07/13/23
101-000-01710	Huntington-USBonds	3130AMNE8	\$ 735,000	\$ 735,000	\$ 675,406	06/10/26
101-000-01710	Huntington-USBonds	3130APEL5	\$ 500,000	\$ 500,000	\$ 454,200	10/28/26
101-000-01710	Huntington-USBonds	3130AQJX2	\$ 250,000	\$ 250,000	\$ 231,148	01/28/27
101-000-01710	Huntington-MM	Money Market	\$ 50,853	\$ 50,853	\$ 50,853	
		<b>Huntington General Fund Investments Total</b>	<b>\$ 2,035,853</b>	<b>\$ 2,024,887</b>	<b>\$ 1,905,037</b>	
			<b>\$ 2,754,779</b>	<b>\$ 2,739,652</b>	<b>\$ 2,607,281</b>	

## Liquid

Fund	Bank	Account #	Par Value	Amortized Book Value	Market Value	Maturity
101-000-01720	MiCLASS	Money Market	\$ 2,724,389	\$ 2,724,389	\$ 2,724,389	Liquid
151-000-01700	MiCLASS	Money Market	\$ 120,000	\$ 120,000	\$ 120,000	Liquid
590-000-01710	MiCLASS	Money Market	\$ 200,000	\$ 200,000	\$ 200,000	Liquid
591-000-01700	MiCLASS	Money Market	\$ 200,000	\$ 200,000	\$ 200,000	Liquid
		<b>MiClass Total</b>	<b>\$ 3,244,389</b>	<b>\$ 3,244,389</b>	<b>\$ 3,244,389</b>	
101-000-00100	Huntington	General Fund	\$ (1,913,227)	\$ (1,913,227)	\$ (1,913,227)	Liquid
151-000-00100	Huntington	Cemetery PC Fund	\$ 46,410	\$ 46,410	\$ 46,410	Liquid
202-000-00100	Huntington	Major Streets Fund	\$ 136,179	\$ 136,179	\$ 136,179	Liquid
203-000-00100	Huntington	Local Streets Fund	\$ 1,857,633	\$ 1,857,633	\$ 1,857,633	Liquid
225-000-00100	Huntington	Grants Fund	\$ -	\$ -	\$ -	Liquid
590-000-00100	Huntington	Sewer Fund	\$ 1,180,921	\$ 1,180,921	\$ 1,180,921	Liquid
591-000-00100	Huntington	Water Fund	\$ 291,467	\$ 291,467	\$ 291,467	Liquid
661-000-00100	Huntington	MERP Fund	\$ 424,048	\$ 424,048	\$ 424,048	Liquid
701-000-00100	Huntington	Trust & Agency	\$ 57,803	\$ 57,803	\$ 57,803	Liquid
		<b>Pooled Account Total</b>	<b>\$ 2,081,233</b>	<b>\$ 2,081,233</b>	<b>\$ 2,081,233</b>	
Multiple	Huntington	Bond Proceeds	\$ 2,694,093	\$ 2,694,093	\$ 2,694,093	Liquid
590-000-00300	Huntington	2010 Bond Reserve CD	\$ 46,004	\$ 46,004	\$ 46,004	Liquid
248-000-00100	Huntington	DDA	\$ 229,966	\$ 229,966	\$ 229,966	Liquid
251-000-00100	Huntington	Positively Allegan	\$ 36,061	\$ 36,061	\$ 36,061	Liquid
101-000-00200	Huntington	Money Market	\$ 2,433,767	\$ 2,433,767	\$ 2,433,767	Liquid
			<b>\$ 10,719,509</b>	<b>\$ 10,719,509</b>	<b>\$ 10,719,509</b>	

**Total Cash/Assets**

**\$ 16,379,584    \$ 16,362,935    \$ 16,050,928**



**CITY OF ALLEGAN  
RESOLUTION 23.12**

***Authorizing 3<sup>rd</sup> Quarter Budget Adjustments***

**WHEREAS**, in order to ensure all budgeted fund and activities for the 2022/2023 budget year end within budget parameters: and

**WHEREAS**, the City of Allegan Finance Director is authorized to make the necessary adjustments to complete this action; and

**BE IT RESOLVED**, the following attached 3<sup>rd</sup> Quarter Budget Recommendations are authorized for adjustment and shall reflect the 2022/2023 adopted budget.

**DATED:** May 8, 2023

YEAS:

NAYS:

ABSENT:

ABSTAIN:

**RESOLUTION DECLARED: ADOPTED**

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**Michaela Kleehammer, City Clerk**

**CERTIFICATION**

**I, Michaela Kleehammer, duly appointed City Clerk of the City of Allegan, do hereby certify that the above is a true and correct copy of a resolution adopted by the City Council of the City of Allegan, Michigan, on this 8th day of May 2023.**

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**Michaela Kleehammer, City Clerk**



City of Allegan  
Department of Public Works  
691 Airway Drive, Allegan, MI 49010  
Phone: 269.686.1115

## MEMORANDUM

TO: City Council  
FROM: Doug Kadzban, Director of Public Works  
REVIEWED BY: Joel Dye, City Manager  
DATE: May 8, 2023

SUBJECT: Request to adopt Resolution 23.13 authorizing a contract with MDOT to obtain reimbursement through ARPA funding for operations at Padgham Field Airport.

### Action Requested:

That the City Council adopt Resolution 23.13 authorizing a contract with MDOT to obtain reimbursement from Airport Rescue Plan Act (ARPA) funding for Padgham Field Airport and authorizing the Director of Public Works to sign the contract and three certifications.

### Background:

MDOT-AERO notified the City that we are eligible to receive \$32,000.00 reimbursement for operational expenses incurred at the airport. The reimbursement is made available from the Federal COVID-19 Relief Funding and can be applied to operating expenses, wages, facility maintenance and other expenses incurred at the airport. As part of the process, MDOT-AERO asks that the City appoint an authorized person to digitally complete, sign and submit the contract, the three certifications and supporting documents.

Staff recommends adopting this resolution authorizing the Director of Public Works to complete and submit the documents. Reimbursement is expected in 2023.

### Attachments:

Resolution 23.13  
Sponsor Certifications (3)  
Contract  
Airport Sponsor ARPA Grant Reimbursement Request Summary



**CITY OF ALLEGAN  
RESOLUTION 23.13**

**A RESOLUTION AUTHORIZING A CONTRACT WITH THE MICHIGAN  
DEPARTMENT OF TRANSPORTATION (MDOT) TO CONVEY AMERICAN RESCUE  
PLAN ACT (ARPA) FUNDS TO PADGHAM FIELD AIRPORT**

**WHEREAS**, MDOT-AERO notified the City of Allegan that the City is eligible to receive a \$32,000.00 reimbursement for operational expenses incurred at the Padgham Field Airport; and

**WHEREAS**, MDOT-AERO requested that the City of Allegan appoint an authorized person to digitally complete and sign the contract and three certifications; and

**NOW, THEREFORE, BE IT RESOLVED**, that City Council authorizes the Airport Rescue Grant Agreement contract with MDOT and authorizes Department of Public Works Director Doug Kadzban to sign the contract and three certifications.

**DATED: May 8, 2023**

**AYES:**

**NAYS:**

**ABSTAIN:**

**ABSENT:**

**RESOLUTION DECLARED: ADOPTED**

---

Michaela Kleehammer, City Clerk

**CERTIFICATE**

I, Michaela Kleehammer, duly appointed City Clerk of the City of Allegan, does hereby certify that the above is a true and correct copy of a resolution passed and approved by the City Council of the City of Allegan, Michigan, on this 8th day of May 2023.

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Michaela Kleehammer, City Clerk





U.S. Department  
of Transportation

**Federal Aviation  
Administration**

## **FAA Form 5100-135, Certification and Disclosure Regarding Potential Conflicts of Interest – Airport Improvement Program Sponsor Certification**

### **Paperwork Reduction Act Burden Statement**

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Aviation Administration, 10101 Hillwood Parkway, Fort Worth, TX 76177-1524.



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## Certification and Disclosure Regarding Potential Conflicts of Interest Airport Improvement Program Sponsor Certification

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Sponsor:

Airport:

Project Number:

Description of Work:

### Application

Title 2 CFR § 200.112 and § 1201.112 address Federal Aviation Administration (FAA) requirements for conflict of interest. As a condition of eligibility under the Airport Improvement Program (AIP), sponsors must comply with FAA policy on conflict of interest. Such a conflict would arise when any of the following have a financial or other interest in the firm selected for award:

- a) The employee, officer or agent,
- b) Any member of his immediate family,
- c) His or her partner, or
- d) An organization which employs, or is about to employ, any of the above.

Selecting "yes" represents sponsor or sub-recipient acknowledgement and confirmation of the certification statement. Selecting "No" represents sponsor or sub-recipient disclosure that it cannot fully comply with the certification statement. If "No" is selected, provide support information explaining the negative response as an attachment to this form. This includes whether the sponsor has established standards for financial interest that are not substantial or unsolicited gifts are of nominal value (2 CFR § 200.318(c)). The term "will" means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance.

### Certification Statements

1. The sponsor or sub-recipient maintains a written standards of conduct governing conflict of interest and the performance of their employees engaged in the award and administration of contracts (2 CFR § 200.318(c)). To the extent permitted by state or local law or regulations, such standards of conduct provide for penalties, sanctions, or other disciplinary actions for violations of such standards by the sponsor's and sub-recipient's officers, employees, or agents, or by contractors or their agents.  
  
☐ Yes   ☐ No
2. The sponsor's or sub-recipient's officers, employees or agents have not and will not solicit or accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to sub-agreements (2 CFR § 200.318(c)).

☐ Yes ☐ No

3. The sponsor or sub-recipient certifies that it has disclosed and will disclose to the FAA any known potential conflict of interest (2 CFR § 1200.112).

☐ Yes ☐ No

Attach documentation clarifying any above item marked with "no" response.

**Sponsor's Certification**

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and have the explanation for any item marked "no" is correct and complete.

Executed on this \_\_\_\_\_ day of \_\_\_\_\_, 2022.  
(Day) (Month)

Name of Sponsor: \_\_\_\_\_

Printed/Typed Name of Sponsor's Authorized Official: \_\_\_\_\_

Printed/Typed Title of Sponsor's Authorized Official: \_\_\_\_\_

**Signature** of Sponsor's Authorized Official: \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.



U.S. Department  
of Transportation

**Federal Aviation  
Administration**

## **FAA Form 5100-130, Drug-Free Workplace – Airport Improvement Program Sponsor Certification**

### **Paperwork Reduction Act Burden Statement**

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Aviation Administration, 10101 Hillwood Parkway, Fort Worth, TX 76177-1524.



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## Drug-Free Workplace Airport Improvement Program Sponsor Certification

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Sponsor:

Airport:

Project Number:

Description of Work:

### Application

49 USC § 47105(d) authorizes the Secretary to require certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program (AIP). General requirements on the drug-free workplace within federal grant programs are described in 2 CFR part 182. Sponsors are required to certify they will be, or will continue to provide, a drug-free workplace in accordance with the regulation. The AIP project grant agreement contains specific assurances on the Drug-Free Workplace Act of 1988.

### Certification Statements

Except for certification statements below marked as not applicable (N/A), this list includes major requirements of the construction project. Selecting "yes" represents sponsor acknowledgement and confirmation of the certification statement. The term "will" means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. A statement has been or will be published prior to commencement of project notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the sponsor's workplace, and specifying the actions to be taken against employees for violation of such prohibition (2 CFR § 182.205).

☐ Yes ☐ No ☐ N/A

2. An ongoing drug-free awareness program (2 CFR § 182.215) has been or will be established prior to commencement of project to inform employees about:

- a. The dangers of drug abuse in the workplace;
- b. The sponsor's policy of maintaining a drug-free workplace;
- c. Any available drug counseling, rehabilitation, and employee assistance programs; and
- d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

☐ Yes ☐ No ☐ N/A

3. Each employee to be engaged in the performance of the work has been or will be given a copy of the statement required within item 1 above prior to commencement of project (2 CFR § 182.210).

☐ Yes ☐ No ☐ N/A

4. Employees have been or will be notified in the statement required by item 1 above that, as a condition employment under the grant (2 CFR § 182.205(c)), the employee will:

- a. Abide by the terms of the statement; and
- b. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.

☐ Yes ☐ No ☐ N/A

5. The Federal Aviation Administration (FAA) will be notified in writing within 10 calendar days after receiving notice under item 4b above from an employee or otherwise receiving actual notice of such conviction (2 CFR § 182.225). Employers of convicted employees must provide notice, including position title of the employee, to the FAA (2 CFR § 182.300).

☐ Yes ☐ No ☐ N/A

6. One of the following actions (2 CFR § 182.225(b)) will be taken within 30 calendar days of receiving a notice under item 4b above with respect to any employee who is so convicted:

- a. Take appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; and
- b. Require such employee to participate satisfactorily in drug abuse assistance or rehabilitation programs approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.

☐ Yes ☐ No ☐ N/A

7. A good faith effort will be made, on a continuous basis, to maintain a drug-free workplace through implementation of items 1 through 6 above (2 CFR § 182.200).

☐ Yes ☐ No ☐ N/A

Site(s) of performance of work (2 CFR § 182.230):

**Location 1**

Name of Location:

Address:

**Location 2 (if applicable)**

Name of Location:

Address:

**Location 3 (if applicable)**

Name of Location:

Address:

Attach documentation clarifying any above item marked with "no" response.

### **Sponsor's Certification**

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

Executed on this \_\_\_\_\_ day of \_\_\_\_\_, 2022.  
(Day) (Month)

Name of Sponsor: \_\_\_\_\_

Printed/Typed Name of Sponsor's Authorized Official: \_\_\_\_\_

Printed/Typed Title of Sponsor's Authorized Official: \_\_\_\_\_

**Signature** of Sponsor's Authorized Official: \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.



U.S. Department of  
Transportation

**Federal Aviation  
Administration**

## **FAA Form 5100-134, Selection of Consultants – Airport Improvement Program Sponsor Certification**

### **Paperwork Reduction Act Burden Statement**

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Aviation Administration, 10101 Hillwood Parkway, Fort Worth, TX 76177-1524.





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## Selection of Consultants

### Airport Improvement Program Sponsor Certification

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Sponsor:

Airport:

Project Number:

Description of Work:

#### Application

49 USC § 47105(d) authorizes the Secretary to require certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program (AIP). General requirements for selection of consultant services within federal grant programs are described in 2 CFR §§ 200.317-200.326. Sponsors may use other qualifications-based procedures provided they are equivalent to standards of Title 40 chapter 11 and FAA Advisory Circular 150/5100-14, Architectural, Engineering, and Planning Consultant Services for Airport Grant Projects.

#### Certification Statements

Except for certification statements below marked as not applicable (N/A), this list includes major requirements of the construction project. Selecting “yes” represents sponsor acknowledgement and confirmation of the certification statement. The term “will” means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. Sponsor acknowledges their responsibility for the settlement of all contractual and administrative issues arising out of their procurement actions (2 CFR § 200.318(k)).  
☐ Yes   ☐ No   ☐ N/A
2. Sponsor procurement actions ensure or will ensure full and open competition that does not unduly limit competition (2 CFR § 200.319).  
☐ Yes   ☐ No   ☐ N/A
3. Sponsor has excluded or will exclude any entity that develops or drafts specifications, requirements, or statements of work associated with the development of a request-for-qualifications (RFQ) from competing for the advertised services (2 CFR § 200.319).  
☐ Yes   ☐ No   ☐ N/A
4. The advertisement describes or will describe specific project statements-of-work that provide clear detail of required services without unduly restricting competition (2 CFR § 200.319).  
☐ Yes   ☐ No   ☐ N/A

5. Sponsor has publicized or will publicize a RFQ that:
- a. Solicits an adequate number of qualified sources (2 CFR § 200.320(d)); and
  - b. Identifies all evaluation criteria and relative importance (2 CFR § 200.320(d)).
- ☐ Yes ☐ No ☐ N/A
6. Sponsor has based or will base selection on qualifications, experience, and disadvantaged business enterprise participation with price not being a selection factor (2 CFR § 200.320(d)).
- ☐ Yes ☐ No ☐ N/A
7. Sponsor has verified or will verify that agreements exceeding \$25,000 are not awarded to individuals or firms suspended, debarred or otherwise excluded from participating in federally assisted projects (2 CFR §180.300).
- ☐ Yes ☐ No ☐ N/A
8. A/E services covering multiple projects: Sponsor has agreed to or will agree to:
- a. Refrain from initiating work covered by this procurement beyond five years from the date of selection (AC 150/5100-14); and
  - b. Retain the right to conduct new procurement actions for projects identified or not identified in the RFQ (AC 150/5100-14).
- ☐ Yes ☐ No ☐ N/A
9. Sponsor has negotiated or will negotiate a fair and reasonable fee with the firm they select as most qualified for the services identified in the RFQ (2 CFR § 200.323).
- ☐ Yes ☐ No ☐ N/A
10. The Sponsor's contract identifies or will identify costs associated with ineligible work separately from costs associated with eligible work (2 CFR § 200.302).
- ☐ Yes ☐ No ☐ N/A
11. Sponsor has prepared or will prepare a record of negotiations detailing the history of the procurement action, rationale for contract type and basis for contract fees (2 CFR §200.318(i)).
- ☐ Yes ☐ No ☐ N/A
12. Sponsor has incorporated or will incorporate mandatory contract provisions in the consultant contract for AIP-assisted work (49 U.S.C. Chapter 471 and 2 CFR part 200 Appendix II)
- ☐ Yes ☐ No ☐ N/A
13. For contracts that apply a time-and-material payment provision (also known as hourly rates, specific rates of compensation, and labor rates), the Sponsor has established or will establish:
- a. Justification that there is no other suitable contract method for the services (2 CFR §200.318(j));
  - b. A ceiling price that the consultant exceeds at their risk (2 CFR §200.318(j)); and
  - c. A high degree of oversight that assures consultant is performing work in an efficient manner with effective cost controls in place 2 CFR §200.318(j)).
- ☐ Yes ☐ No ☐ N/A

14. Sponsor is not using or will not use the prohibited cost-plus-percentage-of-cost (CPPC) contract method. (2 CFR § 200.323(d)).

☐ Yes ☐ No ☐ N/A

### **Sponsor's Certification**

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

Executed on this \_\_\_\_\_ day of \_\_\_\_\_, 2022.  
(Day) (Month)

Name of Sponsor: \_\_\_\_\_

Printed/Typed Name of Sponsor's Authorized Official: \_\_\_\_\_

Printed/Typed Title of Sponsor's Authorized Official: \_\_\_\_\_

**Signature** of Sponsor's Authorized Official: \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

# Airport Rescue Grant Agreement

## American Rescue Plan Act (ARPA) of 2021

Subgrant # 35D-13222

The Michigan Department of Transportation, acting as a Federal Aviation Administration (FAA) Block Grant Program Participant, has executed FAA ARPA Grant number 3-26-SBGP-132-2022. This Block Grant outlines specific requirements, terms, conditions, and assurances required of the Michigan Department of Transportation and any subordinate grant recipients.

This ARPA Agreement shall convey the specific requirements, terms, conditions, and assurances contained in FAA ARPA Grant number 3-26-SBGP-132-2022 to

Allegan, Padgham Field

hereafter referred to as "the SPONSOR" as a subgrant recipient of funds. FAA ARPA Grant number 3-26-SBGP-132-2022 is attached to this ARPA Agreement.

The maximum obligation payable to the SPONSOR is \$ 32,000. The SPONSOR may use these funds to prevent, prepare for, and respond to the coronavirus disease 2019 (COVID-19) pandemic. ARPA Grant subgrant recipients shall follow the FAA's Policy and Procedures Concerning the Use of Airport Revenues ("Revenue Use Policy"), 64 Federal Register 7696 (64 FR 7696), as amended by 78 Federal Register 55330 (78 FR 55330). The Revenue Use Policy defines permitted uses of airport revenue. In addition to the detailed guidance in the Revenue Use Policy, the funds received under 3-26-SBGP-132-2022 or any associated subgrants may not be used for any purpose not related to the airport.

The SPONSOR shall upload each payment request to MDOT's ProjectWise software. Each request shall include the following information:

- a) 2023 ARPA Operational Funding Reimbursement Request Form
- b) Summary Sheet (if multiple items are included)

Once completed payment requests are received, MDOT will review, process, and submit the request to FAA via the Delphi Invoicing System.

**In addition to all specific requirements, terms, conditions, and assurances contained in FAA ARPA Grant Number 3-26-SBGP-132-2022, the Sponsor shall ensure strict adherence to the following audit requirements:**

1. The SPONSOR will establish and maintain accurate records, in accordance with generally accepted accounting principles, of all expenses incurred for which payment is sought or made under this Agreement (RECORDS). Separate accounts will be established and maintained for all costs incurred under this Agreement.

2. The SPONSOR will maintain the RECORDS for at least six (6) years from the date of final payment made by MDOT under this Agreement. In the event of a dispute with regard to allowable expenses or any other issue under this Agreement, the SPONSOR will thereafter continue to maintain the RECORDS at least until that dispute has been finally decided and the time for all available challenges or appeals of that decision has expired.

3. MDOT or its representative may inspect, copy, scan, or audit the RECORDS at any reasonable time after giving reasonable notice.

4. If any part of the work is subcontracted, the SPONSOR will assure compliance with sections (1), (2), and (3) above for all subcontracted work.

5. The SPONSOR agrees that the costs reported to MDOT for this Agreement will represent only those items that are properly chargeable in accordance with this Agreement which includes the FAA ARPA Grant number 3-26-SBGP-132-2022 attached to this ARPA Agreement. The SPONSOR also certifies that it has read the Agreement terms and has made itself aware of the applicable laws, regulations, and terms of this Agreement that apply to the reporting of costs incurred under the terms of this Agreement.

6. In the event that an audit performed by or on behalf of MDOT indicates an adjustment to the costs reported under this Agreement or questions the allowability of an item of expense, MDOT will promptly submit to the SPONSOR a Notice of Audit Results and a copy of the audit report, which may supplement or modify any tentative findings verbally communicated to the SPONSOR at the completion of an audit.

Within sixty (60) days after the date of the Notice of Audit Results, the SPONSOR will (a) respond in writing to the responsible Bureau of MDOT indicating whether or not it concurs with the audit report, (b) clearly explain the nature and basis for any disagreement as to a disallowed item of expense, and (c) submit to MDOT a written explanation as to any questioned or no opinion expressed item of expense (RESPONSE). The RESPONSE will be clearly stated and will provide any supporting documentation necessary to resolve any disagreement or questioned or no opinion expressed item of expense. Where the documentation is voluminous, the SPONSOR may supply appropriate excerpts and make alternate arrangements to make that documentation available for review by MDOT in a convenient and reasonable way. The RESPONSE will refer to and apply the language of the Agreement. The SPONSOR agrees that failure to submit a RESPONSE within the sixty (60) day period constitutes agreement with any disallowance of an item of expense and authorizes MDOT to finally disallow any items of questioned or no opinion expressed cost.

MDOT will make its decision with regard to any Notice of Audit Results and RESPONSE within one hundred twenty (120) days after the date of the Notice of Audit Results. If MDOT determines that an overpayment has been made to the SPONSOR, the SPONSOR will repay that amount to MDOT or reach agreement with MDOT on a repayment schedule within thirty (30)

days after the date of an invoice from MDOT. If the SPONSOR fails to repay the overpayment or reach agreement with MDOT on a repayment schedule within the thirty (30) day period, the SPONSOR agrees that MDOT will deduct all or a portion of the overpayment from any funds then or thereafter payable by MDOT to the SPONSOR under this Agreement or any other agreement or payable to the SPONSOR under the terms of 1951 PA 51, as applicable. Interest will be assessed on any partial payments or repayment schedules based on the unpaid balance at the end of each month until the balance is paid in full. The assessment of interest will begin thirty (30) days from the date of the invoice. The rate of interest will be based on the Michigan Department of Treasury common cash funds interest earnings. The rate of interest will be reviewed annually by MDOT and adjusted as necessary based on the Michigan Department of Treasury common cash funds interest earnings. The SPONSOR expressly consents to this withholding or offsetting of funds under those circumstances, reserving the right to file a lawsuit in the Court of Claims to contest MDOT's decision only as to any item of expense the disallowance of which was disputed by the SPONSOR in a timely filed RESPONSE.

The Sponsor agrees to comply with all portions of this grant Agreement.

Sponsor:

Authorized Sponsor Signatory: \_\_\_\_\_

Authorized Sponsor Signatory (Printed): \_\_\_\_\_

Date: \_\_\_\_\_

MDOT Signatory: \_\_\_\_\_

MDOT Signatory Printed: \_\_\_\_\_

Date: \_\_\_\_\_



U.S. Department  
of Transportation  
Federal Aviation  
Administration

## AIRPORT RESCUE GRANT STATE BLOCK GRANT AGREEMENT

### Part I - Offer

Federal Award Offer Date February 4, 2022

Airport Rescue State  
Block Grant No. 3-26-SBGP-132-2022

Unique Entity Identifier 805340361

TO: State of Michigan  
(herein called the "State")

**FROM: The United States of America** (acting through the Federal Aviation Administration, herein called the "FAA")

**WHEREAS**, the FAA has entered into a State Block Grant Program (SBGP) Memorandum of Agreement (MOA) with the State for the administration of Airport Improvement Program (AIP) Grant funds for airport planning, development, and noise program implementation projects conforming to 49 U.S.C Chapters 471 and 475, as permitted under 49 U.S.C. § 47128 at non-primary airports in the State (covered airports);

**WHEREAS**, the State, as an approved SBGP participant, has the administrative responsibility to administer AIP Grant funds for Sponsors of covered airports;

**WHEREAS**, the State has submitted to the FAA an Airport Rescue State Block Grant Application dated November 8, 2021, for a grant of Federal funds at or associated with the State of Michigan, which is included as part of this Airport Rescue State Block Grant Agreement;

**WHEREAS**, the FAA has made an Airport Rescue State Block Grant Offer and the State has accepted the terms of FAA's Airport Rescue State Block Grant Offer;

**WHEREAS**, in consideration of the promises, representations and assurances provided by the State, the FAA has approved the Airport Rescue State Block Grant Application to provide Airport Rescue State Block Grant funds (herein called the "State Block Grant" or "Airport Rescue State Block Grant") to the State for the covered airports identified herein;

**WHEREAS**, this Airport Rescue State Block Grant is provided in accordance with the American Rescue Plan Act (“ARP Act”, or “the Act”), Public Law 117-2, as described below, to provide eligible covered airports in Michigan participating in the SBGP described above, with funding for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments;

**WHEREAS**, this Airport Rescue State Block Grant allocates specific amounts to covered airports, which are named herein and derived by legislative formula (See Section 7102 of the Act); and

**WHEREAS**, the purpose of this Airport Rescue State Block Grant is to prevent, prepare for, and respond to the coronavirus pandemic. Funds provided under this Airport Rescue State Block Grant Agreement must be used only for purposes directly related to the covered airports and shall be provided to such covered airports using subgrants, which include the terms, conditions, and assurances attached hereto. Such purposes can include the reimbursement of an airport’s operational expenses or debt service payments in accordance with the limitations prescribed in the Act. Airport Rescue State Block Grant funds may be used to reimburse airport operational expenses directly related to covered airports in Michigan incurred no earlier than January 20, 2020.

Airport Rescue State Block Grant funds also may be used to reimburse a Sponsor’s payment of debt service where such payments occur on or after March 11, 2021. Funds provided under this Airport Rescue State Block Grant Agreement will be governed by the same principles that govern “airport revenue.” New airport development projects not directly related to combating the spread of pathogens may not be funded with this Grant. Funding under this Grant for airport development projects to combat the spread of pathogens will be reallocated using an addendum to this Agreement for identified and approved projects.

**NOW THEREFORE**, in accordance with the applicable provisions of the ARP Act, Public Law 117-2, the representations contained in the Grant Application, and in consideration of (a) the State’s acceptance of this Offer; and, (b) the benefits to accrue to the United States and the public from the accomplishment of the Grant and in compliance with the conditions as herein provided,

**THE FEDERAL AVIATION ADMINISTRATION, FOR AND ON BEHALF OF THE UNITED STATES, HEREBY OFFERS AND AGREES to pay 100% percent of the allowable costs incurred as a result of and in accordance with this Airport Rescue State Block Grant Agreement.**

**Assistance Listings Number (Formerly CFDA Number): 20.106**

This Offer is made on and **SUBJECT TO THE FOLLOWING TERMS AND CONDITIONS:**

### **CONDITIONS**

1. **Maximum Obligation.** The maximum obligation of the United States payable under this Offer is \$2,767,000.

The following amounts represent the calculations of the maximum total obligations per covered airport available under the provisions of the American Relief Plan Act, Section 7102, and the FAA State Block Grant Program:

\$2,767,000	Non-Primary	KW2022
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LOCID	Airport Name	City	Service Level	Role	Non-Primary Allocation
ADG	Lenawee County	Adrian	GA	Local	\$32,000
35D	Padgham Field	Allegan	GA	Local	\$32,000
AMN	Gratiot Community	Alma	GA	Local	\$32,000
ARB	Ann Arbor Municipal	Ann Arbor	GA	Regional	\$59,000
Y93	Atlanta Municipal	Atlanta	GA	Basic	\$22,000
BAX	Huron County Memorial	Bad Axe	GA	Local	\$32,000
BTL	W K Kellogg	Battle Creek	GA	Regional	\$59,000
3CM	James Clements Municipal	Bay City	GA	Local	\$32,000
SJX	Beaver Island	Beaver Island	GA	Basic	\$22,000
ACB	Antrim County	Bellaire	GA	Local	\$32,000
BEH	Southwest Michigan Regional	Benton Harbor	GA	Regional	\$59,000
RQB	Roben-Hood	Big Rapids	GA	Local	\$32,000
6Y1	Bois Blanc Island	Bois Blanc Island	GA	Basic	\$22,000
CAD	Wexford County	Cadillac	GA	Local	\$32,000
CFS	Tuscola Area	Caro	GA	Local	\$32,000
CVX	Charlevoix Municipal	Charlevoix	GA	Local	\$32,000
FPK	Fitch H Beach	Charlotte	GA	Local	\$32,000
SLH	Cheboygan County	Cheboygan	GA	Local	\$32,000
48D	Clare Municipal	Clare	GA	Local	\$32,000
OEB	Branch County Memorial	Coldwater	GA	Local	\$32,000
DET	Coleman A Young Municipal	Detroit	GA	Regional	\$59,000
ONZ	Grosse Ile Municipal	Detroit/Grosse Ile	R	Local	\$32,000
C91	Dowagiac Municipal	Dowagiac	GA	Local	\$32,000
DRM	Drummond Island	Drummond Island	GA	Basic	\$22,000
FKS	Frankfort Dow Memorial Field	Frankfort	GA	Local	\$32,000
FFX	Fremont Municipal	Fremont	GA	Local	\$32,000
GLR	Gaylord Regional	Gaylord	GA	Local	\$32,000
GDW	Gladwin Zettel Memorial	Gladwin	GA	Local	\$32,000
3GM	Grand Haven Memorial Airpark	Grand Haven	GA	Local	\$32,000
4D0	Abrams Municipal	Grand Ledge	GA	Local	\$32,000
GOV	Grayling AAF	Grayling	GA	Basic	\$22,000
6D6	Greenville Municipal	Greenville	GA	Local	\$32,000
C04	Oceana County	Hart/Shelby	GA	Local	\$32,000
9D9	Hastings	Hastings	GA	Local	\$32,000
JYM	Hillsdale Municipal	Hillsdale	GA	Basic	\$22,000
BIV	West Michigan Regional	Holland	GA	National	\$148,000
HTL	Roscommon County - Blodgett Memorial	Houghton Lake	GA	Local	\$32,000
OZW	Livingston County Spencer J Hardy	Howell	R	Regional	\$59,000

Y70	Ionia County	Ionia	GA	Local	\$32,000
IWD	Gogebic-Iron County	Ironwood	CS	Local	\$32,000
JXN	Jackson County-Reynolds Field	Jackson	GA	Regional	\$59,000
13C	Lakeview-Griffith Field	Lakeview	GA	Local	\$32,000
D95	Dupont-Lapeer	Lapeer	GA	Local	\$32,000
LDM	Mason County	Ludington	GA	Local	\$32,000
MCD	Mackinac Island	Mackinac Island	GA	Basic	\$22,000
MBL	Manistee Co-Blacker	Manistee	GA	Local	\$32,000
ISQ	Schoolcraft County	Manistique	GA	Basic	\$22,000
77G	Marlette Township	Marlette	GA	Local	\$32,000
RMY	Brooks Field	Marshall	GA	Local	\$32,000
TEW	Mason Jewett Field	Mason	GA	Local	\$32,000
MNM	Menominee Regional	Menominee	GA	Local	\$32,000
IKW	Jack Barstow	Midland	GA	Local	\$32,000
51M	Oscoda County Dennis Kauffman Memorial	Mio	GA	Basic	\$22,000
TTF	Custer	Monroe	GA	Local	\$32,000
MOP	Mount Pleasant Municipal	Mount Pleasant	GA	Local	\$32,000
Y47	Oakland Southwest	New Hudson	R	Local	\$32,000
ERY	Luce County	Newberry	GA	Basic	\$22,000
3TR	Jerry Tyler Memorial	Niles	GA	Local	\$32,000
OGM	Ontonagon County - Schuster Field	Ontonagon	GA	Basic	\$22,000
OSC	Oscoda-Wurtsmith	Oscoda	GA	Local	\$32,000
RNP	Owosso Community	Owosso	GA	Local	\$32,000
1D2	Canton-Plymouth-Mettetal	Plymouth	R	Local	\$32,000
PTK	Oakland County International	Pontiac	R	National	\$148,000
PHN	St Clair County International	Port Huron	R	Regional	\$59,000
PZQ	Presque Isle County	Rogers City	GA	Basic	\$22,000
D98	Romeo State	Romeo	R	Local	\$32,000
HYX	Saginaw County H W Browne	Saginaw	GA	Local	\$32,000
Y83	Sandusky City	Sandusky	GA	Local	\$32,000
LWA	South Haven Area Regional	South Haven	GA	Local	\$32,000
8D4	Paul C Miller-Sparta	Sparta	GA	Regional	\$59,000
83D	Mackinac County	St. Ignace	GA	Basic	\$22,000
IRS	Kirsch Municipal	Sturgis	GA	Local	\$32,000
HAI	Three Rivers Municipal Dr Haines	Three Rivers	GA	Local	\$32,000
VLL	Oakland/Troy	Troy	R	Regional	\$59,000
Y31	West Branch Community	West Branch	GA	Local	\$32,000
42C	White Cloud	White Cloud	GA	Basic	\$22,000
					\$2,767,000

2. **Grant Performance.** This Airport Rescue State Block Grant Agreement is subject to the following Federal award requirements:
  - a. The Period of Performance:
    1. Shall start on the date the State formally accepts this Grant Agreement, and is the date signed by the last State signatory to the Agreement. The end date of the Period of Performance is 4 years (1,460 calendar days) from the date of acceptance. The Period of Performance end date shall not affect, relieve, or reduce State obligations and assurances that extend beyond the closeout of this Grant Agreement.
    2. Means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. (2 Code of Federal Regulations (CFR) § 200.1)
  - b. The Budget Period:
    1. For this Airport Rescue State Block Grant is 4 years (1,460 calendar days) and follows the same start and end date as the Period of Performance provided in Paragraph a.1. Pursuant to 2 CFR § 200.403(h), a State or covered airport Sponsor may charge to the Grant only allowable costs incurred during the budget period.
    2. Means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which the State or covered airport Sponsor is authorized to expend the funds awarded, including any funds carried forward or other revisions pursuant to § 200.308.
    3. All subawards issued by the State to covered airport Sponsors under this Airport Rescue State Block Grant Agreement shall be subject to the Budget Period defined in this Agreement.
  - c. Close out and Termination.
    1. Unless the FAA authorizes a written extension, the State must submit all Grant closeout documentation and liquidate (pay-off) all obligations incurred under this award no later than 120 calendar days after the end date of the Period of Performance. If the Sponsor does not submit all required closeout documentation within this time period, the FAA will proceed to close out the Grant within one year of the Period of Performance end date with the information available at the end of 120 days. (2 CFR § 200.344)
    2. The FAA may terminate this Airport Rescue State Block Grant, in whole or in part, in accordance with the conditions set forth in 2 CFR § 200.340, or other Federal regulatory or statutory authorities as applicable.
3. **Requirements for Subgrants.** The State must include the following in all subgrants issued to Sponsors under this Airport Rescue State Block Grant and require compliance by the Sponsors of the covered airports included in this Airport Rescue State Block Grant Agreement:
  - a. The terms and conditions attached to this Airport Rescue State Block Grant Agreement;
  - b. The Airport Rescue State Block Grant Assurances and Sponsor Assurances attached to this Airport Rescue State Block Grant Agreement; and

- c. All information required by 2 CFR § 200.332.
4. **Unallowable Costs.** The State and covered airport Sponsors shall not seek reimbursement for any costs that the FAA has determined to be unallowable under the ARP Act.
  5. **Indirect Costs - State and Sponsor.** The Sponsor may charge indirect costs under this award by applying the indirect cost rate identified in the Airport Rescue State Block Grant Application or subgrant issued to a Sponsor by the State under this Grant Agreement, as accepted by the FAA, to allowable costs for State and Sponsor direct salaries and wages only.
  6. **Final Federal Share of Costs.** The United States' share of allowable Airport Rescue State Block Grant costs is 100% as allocated herein to covered airports.
  7. **Completing the Grant without Delay and in Conformance with Requirements.** The State must carry out and complete the Airport Rescue State Block Grant without undue delays and in accordance with this Airport Rescue State Block Grant Agreement, the ARP Act, and the regulations, policies, standards, and procedures of the Secretary of Transportation ("Secretary"). The State must require the same of Sponsors in all subgrants issued under this Airport Rescue State Block Grant Agreement. Pursuant to 2 CFR § 200.308, the State agrees, and will require Sponsors agree, to report to the FAA any disengagement from funding eligible expenses under the Airport Rescue State Block Grant that exceeds three months or a 25 percent reduction in time devoted to the Grant, and request prior approval from FAA. The report must include a reason for the stoppage. The State agrees and will require Sponsors agree to comply with the attached assurances, which are part of this Agreement and any addendum that may be attached hereto at a later date by mutual consent. These assurances, conditions, and any addendums apply to subgrants issued under this Airport Rescue State Block Grant as provided for in Condition 3
  8. **Amendments or Withdrawals before Grant Acceptance.** The FAA reserves the right to amend or withdraw this offer at any time prior to its acceptance by the State.
  9. **Offer Expiration Date.** This offer will expire and the United States will not be obligated to pay any part of the costs unless this offer has been accepted by the State on or before February 15, 2022, or such subsequent date as may be prescribed in writing by the FAA.
  10. **Improper Use of Federal Funds.** The State and Sponsor must take all steps, including litigation if necessary, to recover Federal funds spent fraudulently, wastefully, or in violation of Federal antitrust statutes, or misused in any other manner, including uses that violate this Airport Rescue State Block Grant Agreement, the ARP Act, or other provision of applicable law. For the purposes of this Airport Rescue State Block Grant Agreement, the term "Federal funds" means funds however used or dispersed by the State or Sponsor that were originally paid pursuant to this or any other Federal grant agreement(s). The State and Sponsor must return the recovered Federal share, including funds recovered by settlement, order, or judgment, to the Secretary. The State and Sponsor must furnish to the Secretary, upon request, all documents and records pertaining to the determination of the amount of the Federal share or to any settlement, litigation, negotiation, or other efforts taken to recover such funds. All settlements or other final positions of the State or Sponsor, in court or otherwise, involving the recovery of such Federal share require advance approval by the Secretary.
  11. **United States Not Liable for Damage or Injury.** The United States is not responsible or liable for damage to property or injury to persons which may arise from, or relate to this Airport Rescue State Block Grant Agreement and subgrants issued under this Agreement, including but not limited to,

any action taken by the State or a Sponsor related to or arising from, directly or indirectly, this Airport Rescue State Block Grant Agreement.

12. **System for Award Management (SAM) Registration and Unique Entity Identifier (UEI).**

- a. Requirement for System for Award Management (SAM): Unless the State or Sponsor is exempted from this requirement under 2 CFR 25.110, the State and Sponsor must maintain the currency of its information in SAM until the State and Sponsor submit the final financial report required under this Airport Rescue State Block Grant, or receive the final payment, whichever is later. This requires that the State and Sponsor review and update the information at least annually after the initial registration and more frequently if required by changes in information or another award term. Additional information about registration procedures may be found at the SAM website (currently at <http://www.sam.gov>).
- b. Unique entity identifier (UEI) means a 12-character alpha-numeric value used to identify a specific commercial, nonprofit, or governmental entity. A UEI may be obtained from SAM.gov at <https://sam.gov/SAM/pages/public/index.jsf>.

13. **Electronic Grant Payment(s).** Unless otherwise directed by the FAA, the State and Sponsor must make each payment request under this agreement electronically via the Delphi eInvoicing System for Department of Transportation (DOT) Financial Assistance Awardees.

14. **Air and Water Quality.** The State and Sponsor are required to comply with all applicable air and water quality standards for all projects in this grant. If the State and Sponsor fail to comply with this requirement, the FAA may suspend, cancel, or terminate this Agreement and any subgrants issued under this Airport Rescue State Block Grant Agreement.

15. **Financial Reporting and Payment Requirements.** The State and Sponsor will comply with all Federal financial reporting requirements and payment requirements, including submittal of timely and accurate reports.

16. **Buy American.** Unless otherwise approved in advance by the FAA, in accordance with 49 United States Code (U.S.C.) § 50101, the State and Sponsor will not acquire or permit any contractor or subcontractor to acquire any steel or manufactured goods produced outside the United States to be used for any project for which funds are provided under this grant. The State and Sponsor will include a provision implementing Buy American in every contract and subcontract issued under this Airport Rescue State Block Grant.

17. **Audits for Sponsors.** (State will select appropriate option for Sponsor in subgrant)

PRIVATE SPONSORS. When the period of performance has ended, the State must require private Sponsors provide a copy of an audit of any subgrants issued under this Airport Rescue State Block Grant, prepared in accordance with accepted standard audit practices, to the applicable Airports District Office or Regional Office.

PUBLIC SPONSORS. The State must require Sponsors provide for a Single Audit or program-specific audit in accordance with 2 CFR Part 200. The State or Sponsor must submit the audit reporting package to the Federal Audit Clearinghouse on the Federal Audit Clearinghouse's Internet Data Entry System at <http://harvester.census.gov/facweb/>. Upon request of the FAA, the State and Sponsors shall provide one copy of the completed audit to the FAA.

18. **Suspension or Debarment.** The State must:

- a. Immediately disclose to the FAA whenever the State:

1. Learns a Sponsor has entered into a covered transaction with an ineligible entity; or
  2. Suspends or debar a contractor, person, or entity.
- b. Include a provision in all subgrants issued under this Airport Rescue State Block Grant Agreement that requires Sponsors entering into a “covered transaction” as defined by 2 CFR § 180.200, to:
1. Verify the non-Federal entity is eligible to participate in this Federal program by:
    - A. Checking the excluded parties list system (EPLS) as maintained within the System for Award Management (SAM) to determine if the non-Federal entity is excluded or disqualified; or
    - B. Collecting a certification statement from the non-Federal entity attesting the entity is not excluded or disqualified from participating; or
    - C. Adding a clause or condition to covered transactions attesting the individual or firm is not excluded or disqualified from participating; and
  2. Require prime contractors to comply with 2 CFR § 180.330 when entering into lower-tier transactions (e.g., subgrants and subcontracts).
- c. Insert this clause on suspension or debarment in all subgrants, contracts, and subcontracts that result from this Airport Rescue State Block Grant and require compliance by all Sponsors receiving funds under this Agreement.

**19. Ban on Texting While Driving.**

- a. In accordance with Executive Order 13513, Federal Leadership on Reducing Text Messaging While Driving, October 1, 2009, and DOT Order 3902.10, Text Messaging While Driving, December 30, 2009, the State and Sponsors receiving subgrants under this Grant are encouraged to:
1. Adopt and enforce workplace safety policies to decrease crashes caused by distracted drivers, including policies to ban text messaging while driving when performing any work for, or on behalf of, the Federal government, including work relating to this Airport Rescue State Block Grant or subgrant funded by this Grant.
  2. Conduct workplace safety initiatives in a manner commensurate with the size of the business, such as:
    - A. Establishment of new rules and programs or re-evaluation of existing programs to prohibit text messaging while driving; and
    - B. Education, awareness, and other outreach to employees about the safety risks associated with texting while driving.
- b. The State must insert the substance of this clause on banning texting while driving in all subgrants, contracts, and subcontracts funded by this Airport Rescue State Block Grant.

**20. Trafficking in Persons.**

- a. The State, as the recipient, the State’s employees, and Sponsors using funds provided under this Airport Rescue State Block Grant, including Sponsors, Sponsors’ employee, and subgrant recipients’ employees may not –

1. Engage in severe forms of trafficking in persons during the period of time that this Airport Rescue State Block Grant Agreement and subgrant agreements are in effect;
  2. Procure a commercial sex act during the period of time that this Airport Rescue State Block Grant Agreement and subgrant agreements are in effect; or
  3. Use forced labor in the performance of this Airport Rescue State Block Grant Agreement and subgrant agreements.
- b. The FAA, as the Federal awarding agency, may unilaterally terminate this Airport Rescue State Block Grant Agreement, without penalty, if the State or a Sponsor that is a private entity –
1. Is determined to have violated a prohibition in paragraph a. of this Airport Rescue State Block Grant Agreement term; or
  2. Has an employee who is determined by the agency official authorized to terminate the Airport Rescue State Block Grant Agreement to have violated a prohibition in paragraph a. of this Airport Rescue State Block Grant term through conduct that is either –
    - A. Associated with performance under this Airport Rescue State Block Grant; or
    - B. Imputed to any and all Sponsor as subrecipients of funds under this Airport Rescue State Block Grant using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR Part 180, “OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement),” as implemented by the FAA at 2 CFR Part 1200.
- c. The State and Sponsors must inform the FAA immediately of any information you receive from any source alleging a violation of a prohibition in paragraph a. of this Grant condition during this Airport Rescue State Block Grant Agreement.
- d. The FAA's right to terminate unilaterally that is described in paragraph a. of this Grant condition:
1. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. § 7104(g)), and
  2. Is in addition to all other remedies for noncompliance that are available to the FAA under this Airport Rescue State Block Grant.

**21. Employee Protection from Reprisal.**

- a. Prohibition of Reprisals —
1. In accordance with 41 U.S.C. § 4712, an employee of the State, Sponsor, or other subgrantee may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in sub-paragraph (a)(2) of this Grant condition, information that the employee reasonably believes is evidence of:
    - i. Gross mismanagement of a Federal grant;
    - ii. Gross waste of Federal funds;
    - iii. An abuse of authority relating to implementation or use of Federal funds;
    - iv. A substantial and specific danger to public health or safety; or
    - v. A violation of law, rule, or regulation related to a Federal grant.
  2. Persons and bodies covered: The persons and bodies to which a disclosure by an employee is covered are as follows:

- i. A member of Congress or a representative of a committee of Congress;
  - ii. An Inspector General;
  - iii. The Government Accountability Office;
  - iv. A Federal employee responsible for oversight or management of a grant program at the relevant agency;
  - v. A court or grand jury;
  - vi. A management official or other employee of the Sponsor, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct; or
  - vii. An authorized official of the Department of Justice or other law enforcement agency.
3. **Submission of Complaint** — A person who believes that they have been subjected to a reprisal prohibited by paragraph a. of this Airport Rescue State Block Grant Agreement may submit a complaint regarding the reprisal to the Office of Inspector General (OIG) for the U.S. Department of Transportation.
  4. **Time Limitation for Submittal of a Complaint** — A complaint may not be brought under this subsection more than three years after the date on which the alleged reprisal took place.
  5. **Required Actions of the Inspector General** — Actions, limitations, and exceptions of the Inspector General's office are established under 41 U.S.C. § 4712(b).
  6. **Assumption of Rights to Civil Remedy** — Upon receipt of an explanation of a decision not to conduct or continue an investigation by the Office of Inspector General, the person submitting a complaint assumes the right to a civil remedy under 41 U.S.C. § 4712(c).
22. **Limitations.** Nothing provided herein shall be construed to limit, cancel, annul, or modify the terms of any Federal grant agreement(s), including all terms and assurances related thereto, that have been entered into by the State and the FAA and the State and Sponsor prior to the date of this Airport Rescue State Block Grant Agreement.
  23. **Face Coverings Policy.** The State and Sponsor agree to implement a face-covering (mask) policy to combat the spread of pathogens. This policy must include a requirement that all persons wear a mask, in accordance with Centers for Disease Control (CDC) and Transportation Security Administration (TSA) requirements, as applicable, at all times while in all public areas of the airport property, except to the extent exempted under those requirements. This special condition requires the State and Airport Sponsor continue to require masks until [Executive Order 13998, Promoting COVID-19 Safety in Domestic and International Travel](#), is no longer effective.

## **SPECIAL CONDITIONS FOR USE OF AIRPORT RESCUE STATE BLOCK GRANT FUNDS**

### **CONDITIONS FOR EQUIPMENT -**

1. **Equipment or Vehicle Replacement.** The State agrees and will require Sponsors agree that when using funds provided by this Grant to replace equipment, the proceeds from the trade-in or sale of such replaced equipment shall be classified and used as airport revenue.
2. **Equipment Acquisition.** The State agrees and will require Sponsors agree that for any equipment acquired with funds provided by this Grant, such equipment shall be used solely for purposes directly related to combating the spread of pathogens at the airport.



3. **Low Emission Systems.** The State agrees and will require Sponsors agree that vehicles and equipment acquired with funds provided in this Grant:
  - a. Will be maintained and used at the airport for which they were purchased; and
  - b. Will not be transferred, relocated, or used at another airport without the advance consent of the FAA.

The State agrees and will require Sponsors further agree to that it will maintain annual records on individual vehicles and equipment, project expenditures, cost effectiveness, and emission reductions.

#### **CONDITIONS FOR UTILITIES AND LAND -**

4. **Utilities Proration.** For purposes of computing the United States' share of the allowable airport operations and maintenance costs, the allowable cost of utilities incurred by the State or Sponsor, as applicable, to operate and maintain airport(s) included in this Airport Rescue State Block Grant must not exceed the percent attributable to the capital or operating costs of the airport.
5. **Utility Relocation in Grant.** The State understands and agrees, and will require Sponsors understand and agree that:
  - a. The United States will not participate in the cost of any utility relocation unless and until the State or Sponsor, as applicable, has submitted evidence satisfactory to the FAA that the State or Sponsor is legally responsible for payment of such costs;
  - b. FAA participation is limited to those utilities located on-airport or off-airport only where the State or Sponsor, as applicable, has an easement for the utility; and
  - c. The utilities must serve a purpose directly related to the Airport for which the subgrant is made under this Airport Rescue State Block Grant.

The State's acceptance of this Offer and ratification and adoption of the Airport Rescue State Block Grant Application incorporated herein shall be evidenced by execution of this instrument by the State. The Offer and Acceptance shall comprise an Airport Rescue State Block Grant Agreement, as provided by the ARP Act, constituting the contractual obligations and rights of the United States and the State with respect to this Grant and all subgrants. The effective date of this Airport Rescue State Block Grant Agreement is the date the last signatory of the State signs the acceptance of this Offer.

**Please read the following information:** By signing this document, you are agreeing that you have reviewed the following consumer disclosure information and consent to transact business using electronic communications, to receive notices and disclosures electronically, and to utilize electronic signatures in lieu of using paper documents. You are not required to receive notices and disclosures or sign documents electronically. If you prefer not to do so, you may request to receive paper copies and withdraw your consent at any time.

Dated February 4, 2022

**UNITED STATES OF AMERICA  
FEDERAL AVIATION ADMINISTRATION**



Stephanie R. Swann (Feb 4, 2022 13:22 EST)

(Signature)

Stephanie R. Swann

(Typed Name)

Deputy Manager, Detroit ADO

(Title of FAA Official)

## AIRPORT RESCUE GRANT ASSURANCES

### AIRPORT SPONSORS

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#### A. General.

1. These Airport State Block Grant Assurances are required to be submitted as part of the application by Sponsors receiving funds under the provisions of the American Rescue Plan Act of 2021 ("ARP Act," or "the Act"), Public Law 117-2. As used herein, the term "public agency Sponsor" means a public agency with control of a public-use airport; the term "private Sponsor" means a private owner of a public-use airport; and the term "Sponsor" includes both public agency Sponsors and private sponsors.
2. Upon Sponsor's acceptance of a subgrant offer under an Airport Rescue State Block Grant offer by the State, these assurances are incorporated into and become part of any subgrant issued under an Airport Rescue State Block Grant Agreement.

#### B. Sponsor Certification.

The Sponsor hereby assures and certifies, with respect to this subgrant awarded under an Airport Rescue State Block Grant that:

It will comply with all applicable Federal laws, regulations, executive orders, policies, guidelines, and requirements as they relate to the application, acceptance, and use of Federal funds for this subgrant issued under an Airport Rescue State Block Grant including but not limited to the following:

#### FEDERAL LEGISLATION

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- a. 49 U.S.C. Chapter 471, as applicable.
- b. Davis-Bacon Act — 40 U.S.C. 276(a), et. seq.
- c. Federal Fair Labor Standards Act — 29 U.S.C. 201, et. seq.
- d. Hatch Act — 5 U.S.C. 1501, et. seq.<sup>2</sup>
- e. Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 Title 42 U.S.C. 4601, et. seq.
- f. National Historic Preservation Act of 1966 — Section 106 — 16 U.S.C. 470(f).
- g. Archeological and Historic Preservation Act of 1974 — 16 U.S.C. 469 through 469c.
- h. Native Americans Grave Repatriation Act — 25 U.S.C. Section 3001, et. seq.
- i. Clean Air Act, P.L. 90-148, as amended.
- j. Coastal Zone Management Act, P.L. 93-205, as amended.
- k. Flood Disaster Protection Act of 1973 — Section 102(a) — 42 U.S.C. 4012a.
- l. Title 49, U.S.C., Section 303, (formerly known as Section 4(f)).
- m. Rehabilitation Act of 1973 — 29 U.S.C. 794.
- n. Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252) (prohibits discrimination on the basis of race, color, national origin).

- o. Americans with Disabilities Act of 1990, as amended, (42 U.S.C. § 12101 et seq.), prohibits discrimination on the basis of disability).
- p. Age Discrimination Act of 1975 — 42 U.S.C. 6101, et. seq.
- q. American Indian Religious Freedom Act, P.L. 95-341, as amended.
- r. Architectural Barriers Act of 1968 — 42 U.S.C. 4151, et. seq.
- s. Power plant and Industrial Fuel Use Act of 1978 — Section 403- 2 U.S.C. 8373.
- t. Contract Work Hours and Safety Standards Act — 40 U.S.C. 327, et. seq.
- u. Copeland Anti-kickback Act — 18 U.S.C. 874.1.
- v. National Environmental Policy Act of 1969 — 42 U.S.C. 4321, et. seq.
- w. Wild and Scenic Rivers Act, P.L. 90-542, as amended.
- x. Single Audit Act of 1984 — 31 U.S.C. 7501, et. seq.<sup>2</sup>
- y. Drug-Free Workplace Act of 1988 — 41 U.S.C. 702 through 706.
- z. The Federal Funding Accountability and Transparency Act of 2006, as amended (Pub. L. 109-282, as amended by section 6202 of Pub. L. 110-252).

#### **EXECUTIVE ORDERS**

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- a. Executive Order 11246 – Equal Employment Opportunity.
- b. Executive Order 11990 – Protection of Wetlands.
- c. Executive Order 11998 – Flood Plain Management.
- d. Executive Order 12372 – Intergovernmental Review of Federal Programs.
- e. Executive Order 12699 – Seismic Safety of Federal and Federally Assisted New Building Construction.
- f. Executive Order 12898 – Environmental Justice.
- g. Executive Order 14005 – Ensuring the Future Is Made in All of America by All of America's Workers.

#### **FEDERAL REGULATIONS**

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- a. 2 CFR Part 180 – OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement).
- b. 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.<sup>3,4</sup>
- c. 2 CFR Part 1200 – Nonprocurement Suspension and Debarment.
- d. 28 CFR Part 35 – Discrimination on the Basis of Disability in State and Local Government Services.
- e. 28 CFR § 50.3 – U.S. Department of Justice Guidelines for Enforcement of Title VI of the Civil Rights Act of 1964.
- f. 29 CFR Part 1 – Procedures for predetermination of wage rates.<sup>1</sup>

- g. 29 CFR Part 3 – Contractors and subcontractors on public building or public work financed in whole or part by loans or grants from the United States.<sup>1</sup>
- h. 29 CFR Part 5 – Labor standards provisions applicable to contracts covering Federally financed and assisted construction (also labor standards provisions applicable to non-construction contracts subject to the Contract Work Hours and Safety Standards Act).<sup>1</sup>
- i. 41 CFR Part 60 – Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor (Federal and Federally assisted contracting requirements).<sup>1</sup>
- j. 49 CFR Part 20 – New restrictions on lobbying.
- k. 49 CFR Part 21 – Nondiscrimination in Federally-assisted programs of the Department of Transportation - effectuation of Title VI of the Civil Rights Act of 1964.
- l. 49 CFR Part 23 – Participation by Disadvantage Business Enterprise in Airport Concessions.
- m. 49 CFR Part 26 – Participation by Disadvantaged Business Enterprises in Department of Transportation Program.
- n. 49 CFR Part 27 – Nondiscrimination on the Basis of Disability in Programs and Activities Receiving or Benefiting from Federal Financial Assistance.<sup>1</sup>
- o. 49 CFR Part 28 – Enforcement of Nondiscrimination on the Basis of Handicap in Programs or Activities conducted by the Department of Transportation.
- p. 49 CFR Part 30 – Denial of public works contracts to suppliers of goods and services of countries that deny procurement market access to U.S. contractors.
- q. 49 CFR Part 32 – Government-wide Requirements for Drug-Free Workplace (Financial Assistance).
- r. 49 CFR Part 37 – Transportation Services for Individuals with Disabilities (ADA).
- s. 49 CFR Part 41 – Seismic safety.

#### **FOOTNOTES TO AIRPORT RESCUE GRANT SPONSOR ASSURANCE B**

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- <sup>1</sup> These laws do not apply to airport planning Sponsors.
- <sup>2</sup> These laws do not apply to private Sponsors.
- <sup>3</sup> Cost principles established in 2 CFR Part 200 subpart E must be used as guidelines for determining the eligibility of specific types of expenses.
- <sup>4</sup> Audit requirements established in 2 CFR Part 200 subpart F are the guidelines for audits.

#### **SPECIFIC ASSURANCES**

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Specific assurances required to be included in grant and subgrant agreements by any of the above laws, regulations, or circulars are incorporated by reference in this Grant Agreement.

##### **1. Purpose Directly Related to the Airport.**

It certifies that the reimbursement sought is for a purpose directly related to the airport.

##### **2. Responsibility and Authority of the Sponsor.**

- a. Public Agency Sponsor:

It has legal authority to apply for this Grant, and to finance and carry out the proposed grant; that an official decision has been made by the applicant's governing body authorizing the filing of the application, including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.

b. **Private Sponsor:**

It has legal authority to apply for this Grant and to finance and carry out the proposed Grant and comply with all terms, conditions, and assurances of this Grant Agreement. It shall designate an official representative and shall in writing direct and authorize that person to file this application, including all understandings and assurances contained therein; to act in connection with this application; and to provide such additional information as may be required.

**3. Good Title.**

It, a public agency or the Federal government, holds good title, satisfactory to the Secretary, to the landing area of the airport or site thereof, or will give assurance satisfactory to the Secretary that good title will be acquired.

**4. Preserving Rights and Powers.**

- a. It will not take or permit any action which would operate to deprive it of any of the rights and powers necessary to perform any or all of the terms, conditions, and assurances in this Grant Agreement without the written approval of the Secretary, and will act promptly to acquire, extinguish, or modify any outstanding rights or claims of right of others which would interfere with such performance by the Sponsor. This shall be done in a manner acceptable to the Secretary.
- b. If the Sponsor is a private Sponsor, it will take steps satisfactory to the Secretary to ensure that the airport will continue to function as a public-use airport in accordance with this Grant Agreement.
- c. If an arrangement is made for management and operation of the airport by any agency or person other than the Sponsor or an employee of the Sponsor, the Sponsor will reserve sufficient rights and authority to insure that the airport will be operated and maintained in accordance Title 49, United States Code, the regulations, and the terms and conditions of this Grant Agreement.

**5. Consistency with Local Plans.**

Any project undertaken by this Grant Agreement is reasonably consistent with plans (existing at the time of submission of the Airport Rescue State Block Grant application) of public agencies that are authorized by the State in which the project is located to plan for the development of the area surrounding the airport.

**6. Consideration of Local Interest.**

It has given fair consideration to the interest of communities in or near where any project undertaken by this Grant Agreement may be located.

**7. Consultation with Users.**

In making a decision to undertake any airport development project undertaken by this Grant Agreement, it has undertaken reasonable consultations with affected parties using the airport at which project is proposed.

**8. Pavement Preventative Maintenance.**

With respect to a project undertaken by this Grant Agreement for the replacement or reconstruction of pavement at the airport, it assures or certifies that it has implemented an effective airport pavement maintenance-management program and it assures that it will use such program for the useful life of any pavement constructed, reconstructed, or repaired with Federal financial assistance at the airport, including Airport Rescue State Block Grant funds provided under this Grant Agreement. It will provide such reports on pavement condition and pavement management programs as the Secretary determines may be useful.

**9. Accounting System, Audit, and Record Keeping Requirements.**

- a. It shall keep all Grant accounts and records which fully disclose the amount and disposition by the recipient of the proceeds of this Grant, the total cost of the Grant in connection with which this Grant is given or used, and the amount or nature of that portion of the cost of the Grant supplied by other sources, and such other financial records pertinent to the Grant. The accounts and records shall be kept in accordance with an accounting system that will facilitate an effective audit in accordance with the Single Audit Act of 1984.
- b. It shall make available to the Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, for the purpose of audit and examination, any books, documents, papers, and records of the recipient that are pertinent to this Grant. The Secretary may require that an appropriate audit be conducted by a recipient. In any case in which an independent audit is made of the accounts of a Sponsor relating to the disposition of the proceeds of a Grant or relating to the Grant in connection with which this Grant was given or used, it shall file a certified copy of such audit with the Comptroller General of the United States not later than six (6) months following the close of the fiscal year for which the audit was made.

**10. Minimum Wage Rates.**

It shall include in all contracts in excess of \$2,000 for work on the airport funded under this Grant Agreement which involve labor, provisions establishing minimum rates of wages, to be predetermined by the Secretary of Labor, in accordance with the Davis-Bacon Act, as amended (40 U.S.C. 276a-276a-5), which contractors shall pay to skilled and unskilled labor, and such minimum rates shall be stated in the invitation for bids and shall be included in proposals or bids for the work.

**11. Veteran's Preference.**

It shall include in all contracts for work on any airport development project funded under this Grant Agreement which involve labor, such provisions as are necessary to insure that, in the employment of labor (except in executive, administrative, and supervisory positions), preference shall be given to Vietnam-era veterans, Persian Gulf veterans, Afghanistan-Iraq war veterans, disabled veterans, and small business concerns owned and controlled by disabled veterans as defined in Section 47112 of Title 49, United States Code. However, this preference shall apply only where the individuals are available and qualified to perform the work to which the employment relates.

**12. Operation and Maintenance.**

- a. The airport and all facilities which are necessary to serve the aeronautical users of the Airport, other than facilities owned or controlled by the United States, shall be operated at all times in a safe and serviceable condition and in accordance with the minimum standards as may be required or prescribed by applicable Federal, State, and local agencies for maintenance and operation. It will not cause or permit any activity or action thereon which would interfere with its use for airport purposes.

It will suitably operate and maintain the airport and all facilities thereon or connected therewith, with due regard to climatic and flood conditions. Any proposal to temporarily close the airport for non-aeronautical purposes must first be approved by the Secretary. In furtherance of this assurance, the Sponsor will have in effect arrangements for:

1. Operating the airport's aeronautical facilities whenever required;
  2. Promptly marking and lighting hazards resulting from airport conditions, including temporary conditions; and
  3. Promptly notifying airmen of any condition affecting aeronautical use of the airport. Nothing contained herein shall be construed to require that the airport be operated for aeronautical use during temporary periods when snow, flood, or other climatic conditions interfere with such operation and maintenance. Further, nothing herein shall be construed as requiring the maintenance, repair, restoration, or replacement of any structure or facility which is substantially damaged or destroyed due to an act of God or other condition or circumstance beyond the control of the Sponsor.
- b. It will suitably operate and maintain noise compatibility program items that it owns or controls upon which Federal funds have been expended.

#### **13. Hazard Removal and Mitigation.**

It will take appropriate action to assure that such terminal airspace as is required to protect instrument and visual operations to the airport (including established minimum flight altitudes) will be adequately cleared and protected by removing, lowering, relocating, marking, or lighting or otherwise mitigating existing airport hazards and by preventing the establishment or creation of future airport hazards.

#### **14. Compatible Land Use.**

It will take appropriate action, to the extent reasonable, including the adoption of zoning laws, to restrict the use of land adjacent to or in the immediate vicinity of the airport to activities and purposes compatible with normal airport operations, including landing and takeoff of aircraft.

#### **15. Exclusive Rights.**

The Sponsor shall not grant an exclusive right to use an air navigation facility on which this Grant has been expended. However, providing services at an airport by only one fixed-based operator is not an exclusive right if—

1. it is unreasonably costly, burdensome, or impractical for more than one fixed-based operator to provide the services; and
2. allowing more than one fixed-based operator to provide the services requires a reduction in space leased under an agreement existing on September 3, 1982, between the operator and the airport.

#### **16. Airport Revenues.**

- a. This Grant shall be available for any purpose for which airport revenues may lawfully be used to prevent, prepare for, and respond to coronavirus. Funds provided under this Airport Rescue State Block Grant Agreement will only be expended for the capital or operating costs of the airport; the local airport system; or other local facilities which are owned or operated by the owner or operator of the airport(s) subject to this agreement and all applicable addendums for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments as prescribed in the Act.



- b. For airport development, 49 U.S.C. § 47133 applies.

## **17. Reports and Inspections.**

It will:

- a. Submit to the Secretary such annual or special financial and operations reports as the Secretary may reasonably request and make such reports available to the public; make available to the public at reasonable times and places a report of the airport budget in a format prescribed by the Secretary;
- b. In a format and time prescribed by the Secretary, provide to the Secretary and make available to the public following each of its fiscal years, an annual report listing in detail:
  - 1. all amounts paid by the airport to any other unit of government and the purposes for which each such payment was made; and
  - 2. all services and property provided by the airport to other units of government and the amount of compensation received for provision of each such service and property.

## **18. Land for Federal Facilities.**

It will furnish without cost to the Federal Government for use in connection with any air traffic control or air navigation activities, or weather-reporting and communication activities related to air traffic control, any areas of land or water, or estate therein, or rights in buildings of the Sponsor as the Secretary considers necessary or desirable for construction, operation, and maintenance at Federal expense of space or facilities for such purposes. Such areas or any portion thereof will be made available as provided herein within four months after receipt of a written request from the Secretary.

## **19. Airport Layout Plan.**

- a. Subject to the FAA Reauthorization Act of 2018, Public Law 115-254, Section 163, it will keep up to date at all times an airport layout plan of the airport showing:
  - 1. boundaries of the airport and all proposed additions thereto, together with the boundaries of all offsite areas owned or controlled by the Sponsor for airport purposes and proposed additions thereto;
  - 2. the location and nature of all existing and proposed airport facilities and structures (such as runways, taxiways, aprons, terminal buildings, hangars and roads), including all proposed extensions and reductions of existing airport facilities;
  - 3. the location of all existing and proposed non-aviation areas and of all existing improvements thereon; and
  - 4. all proposed and existing access points used to taxi aircraft across the airport's property boundary. Such airport layout plans and each amendment, revision, or modification thereof, shall be subject to the approval of the Secretary which approval shall be evidenced by the signature of a duly authorized representative of the Secretary on the face of the airport layout plan. The Sponsor will not make or permit any changes or alterations in the airport or any of its facilities which are not in conformity with the airport layout plan as approved by the Secretary and which might, in the opinion of the Secretary, adversely affect the safety, utility or efficiency of the airport.
- b. Subject to the FAA Reauthorization Act of 2018, Public Law 115-254, Section 163, if a change or alteration in the airport or the facilities is made which the Secretary determines adversely affects the safety, utility, or efficiency of any federally owned, leased, or funded property on or off the airport

and which is not in conformity with the airport layout plan as approved by the Secretary, the owner or operator will, if requested, by the Secretary (1) eliminate such adverse effect in a manner approved by the Secretary; or (2) bear all costs of relocating such property (or replacement thereof) to a site acceptable to the Secretary and all costs of restoring such property (or replacement thereof) to the level of safety, utility, efficiency, and cost of operation existing before the unapproved change in the airport or its facilities except in the case of a relocation or replacement of an existing airport facility due to a change in the Secretary's design standards beyond the control of the airport Sponsor.

## 20. Civil Rights.

It will promptly take any measures necessary to ensure that no person in the United States shall, on the grounds of race, creed, color, national origin, sex, age, or disability be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination in any activity conducted with, or benefiting from, funds received from this Grant.

- a. Using the definitions of activity, facility, and program as found and defined in §§ 21.23 (b) and 21.23 (e) of 49 CFR Part 21, the Sponsor will facilitate all programs, operate all facilities, or conduct all programs in compliance with all non-discrimination requirements imposed by or pursuant to these assurances.
- b. Applicability
  1. Programs and Activities. If the Sponsor has received a grant (or other Federal assistance) for any of the Sponsor's program or activities, these requirements extend to all of the Sponsor's programs and activities.
  2. Facilities. Where it receives a grant or other Federal financial assistance to construct, expand, renovate, remodel, alter, or acquire a facility, or part of a facility, the assurance extends to the entire facility and facilities operated in connection therewith.
  3. Real Property. Where the Sponsor receives a grant or other Federal financial assistance in the form of, or for the acquisition of, real property or an interest in real property, the assurance will extend to rights to space on, over, or under such property.

- c. Duration

The Sponsor agrees that it is obligated to this assurance for the period during which Federal financial assistance is extended to the program, except where the Federal financial assistance is to provide, or is in the form of, personal property, or real property, or interest therein, or structures or improvements thereon, in which case the assurance obligates the Sponsor, or any transferee for the longer of the following periods:

1. So long as the airport is used as an airport, or for another purpose involving the provision of similar services or benefits; or
2. So long as the Sponsor retains ownership or possession of the property.

- d. Required Solicitation Language

It will include the following notification in all solicitations for bids, Requests for Proposals for work, or material under this Grant and in all proposals for agreements, including airport concessions, regardless of funding source:

"The [State to Insert Name of Sponsor], in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 U.S.C. §§ 2000d to 2000d-4) and the Regulations, hereby notifies all bidders that it will affirmatively ensure that for any contract entered into pursuant to this

advertisement, disadvantaged business enterprises and airport concession disadvantaged business enterprises will be afforded full and fair opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award.”

e. Required Contract Provisions.

1. It will insert the non-discrimination contract clauses requiring compliance with the acts and regulations relative to non-discrimination in Federally-assisted programs of the DOT, and incorporating the acts and regulations into the contracts by reference in every contract or agreement subject to the non-discrimination in Federally-assisted programs of the DOT Acts and regulations.
2. It will include a list of the pertinent non-discrimination authorities in every contract that is subject to the non-discrimination acts and regulations.
3. It will insert non-discrimination contract clauses as a covenant running with the land, in any deed from the United States effecting or recording a transfer of real property, structures, use, or improvements thereon or interest therein to a Sponsor.
4. It will insert non-discrimination contract clauses prohibiting discrimination on the basis of race, color, national origin, creed, sex, age, or handicap as a covenant running with the land, in any future deeds, leases, license, permits, or similar instruments entered into by the Sponsor with other parties:
  - i. For the subsequent transfer of real property acquired or improved under the applicable activity, grant, or program; and
  - ii. For the construction or use of, or access to, space on, over, or under real property acquired or improved under the applicable activity, grant, or program.
  - iii. It will provide for such methods of administration for the program as are found by the Secretary to give reasonable guarantee that it, other recipients, sub-recipients, sub-grantees, contractors, subcontractors, consultants, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the acts, the regulations, and this assurance.
  - iv. It agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the acts, the regulations, and this assurance.

**21. Foreign Market Restrictions.**

It will not allow funds provided under this Grant to be used to fund any activity that uses any product or service of a foreign country during the period in which such foreign country is listed by the United States Trade Representative as denying fair and equitable market opportunities for products and suppliers of the United States in procurement and construction.

**22. Policies, Standards and Specifications.**

It will carry out any project funded under an Airport Rescue State Block Grant in accordance with policies, standards, and specifications approved by the Secretary including, but not limited to, current FAA Advisory Circulars for AIP projects, as of November 8, 2021.

**23. Access By Intercity Buses.**

The airport owner or operator will permit, to the maximum extent practicable, intercity buses or other modes of transportation to have access to the airport; however, it has no obligation to fund special facilities for intercity buses or for other modes of transportation.

**24. Disadvantaged Business Enterprises.**

The Sponsor shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any DOT-assisted contract covered by 49 CFR Part 26, or in the award and performance of any concession activity contract covered by 49 CFR Part 23. In addition, the Sponsor shall not discriminate on the basis of race, color, national origin or sex in the administration of its Disadvantaged Business Enterprise (DBE) and Airport Concessions Disadvantaged Business Enterprise (ACDBE) programs or the requirements of 49 CFR Parts 23 and 26. The Sponsor shall take all necessary and reasonable steps under 49 CFR Parts 23 and 26 to ensure nondiscrimination in the award and administration of DOT-assisted contracts, and/or concession contracts. The Sponsor's DBE and ACDBE programs, as required by 49 CFR Parts 26 and 23, and as approved by DOT, are incorporated by reference in this agreement.

Implementation of these programs is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the Sponsor of its failure to carry out its approved program, the Department may impose sanctions as provided for under Parts 26 and 23 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1936 (31 U.S.C. 3801).

**25. Acquisition Thresholds.**

The FAA deems equipment to mean tangible personal property having a useful life greater than one year and a per-unit acquisition cost equal to or greater than \$5,000. Procurements by micro-purchase means the acquisition of goods or services for which the aggregate dollar amount does not exceed \$10,000, unless authorized in accordance with 2 CFR § 200.320. Procurement by small purchase procedures means those relatively simple and informal procurement methods for securing goods or services that do not exceed the \$250,000 threshold for simplified acquisitions.

View the most current Series 150 Advisory Circulars (ACs) for Airport Projects at [http://www.faa.gov/airports/resources/advisory\\_circulars](http://www.faa.gov/airports/resources/advisory_circulars) and [http://www.faa.gov/regulations\\_policies/advisory\\_circulars](http://www.faa.gov/regulations_policies/advisory_circulars)

AIRPORT SPONSOR ARPA GRANT								
REIMBURSEMENT REQUEST SUMMARY								
Federal Project No. 3-26-SBGp-132-2022								
MDOT Contract Number 35D-13222								
Invoice Date	Payor	Payee	Service	Invoice No.	Amount	Check Number	Date Paid	Grant Number
9/13/2022	City of Allegan	AVFuel Corp	Fuel	17286414	\$ 39,507.66	4678	9/13/2022	35D-13222
10/01/2021 to 09/30/2022	City of Allegan	Various	Hangar Maint.	Various	\$ 878.74	Various	Various	35D-13222
10/01/2021 to 09/30/2022	City of Allegan	Various	Runway Maint.	Various	\$ 1,005.68	Various	Various	35D-13222
10/01/2021 to 09/30/2022	City of Allegan	City of Allegan	Utilities Electric		\$ 10,178.53	Various	Various	35D-13222
10/01/2021 to 09/30/2022	City of Allegan	City of Allegan	Utilities Gas		\$ 8,251.72	Various	Various	35D-13222
10/01/2021 to 09/30/2022	City of Allegan	City of Allegan	Utilities Water/Sewer		\$ 2,566.04	Various	Various	35D-13222
				<i>Sub Total</i>	\$ 62,388.37			
10/01/2021 to 09/30/2022	City of Allegan	DPW Staff	Wages	Payroll	\$ 9,044.81	various	varies	35D-13222
				<i>Sub Total</i>	\$ 9,044.81			
				<i>Total</i>	\$ 71,433.18			



City of Allegan  
Department of Public Works  
269.686.1115  
691 Airway Drive  
Allegan, MI 49010

## MEMORANDUM

TO: Allegan City Council  
FROM: Doug Kadzban, Director of Public Works  
REVIEWED BY: Joel Dye, City Manager  
DATE: May 3, 2023

SUBJECT: 300 Monroe Street Leaking Underground Storage Tank (LUST)

### Action Requested:

That the City Council authorize a purchase order to SME of Kalamazoo, Michigan for additional work on a Leaking Underground Storage Tank (LUST) and a budget transfer in the amount of \$5,250.00 to cover expenses.

### Background:

In 1997 there was a confirmed leak from the underground storage tank(s) located at the Allegan Fire Station building at 300 Monroe Street. It appears the leaking underground storage tank was removed, and a completed Initial Assessment Report was submitted to EGLE, as well as a completed Final Assessment Report which included a corrective action plan (CAP) on December 17, 1998. A completed closure report was received by EGLE on August 8, 2008, which was subsequently denied, and no further follow-up was undertaken by the City. Based on this 2008 denial, and the fact that EGLE is reviewing their backlog of legacy LUST locations, EGLE recently notified the City that we are out of compliance with the corrective action plans and reporting requirements and suggested we engage a qualified consultant to work on our behalf to gain compliance. SME consultants worked on this project initially. Staff reached out to SME asking them to provide a proposal for consulting services to complete the LUST reporting process to gain compliance with EGLE. Their proposal is attached for review, as is documentation from EGLE.

The March 2023 letter received from EGLE directed staff to inform EGLE of our actions, and we have done this.

Staff recommends SME for this work, and a purchase order will be created upon receiving their W9 form.

Attachments: SME Proposal  
MDEQ Letter dated February 6, 2009  
EGLE Letter dated March 7, 2023



The Kramer Building  
43980 Plymouth Oaks Blvd.  
Plymouth, MI 48170-2584

T (734) 454-9900

[www.sme-usa.com](http://www.sme-usa.com)

April 24, 2023

Mr. Doug Kadzban  
City of Allegan  
231 Trowbridge Street  
Allegan, Michigan 49010

Via E-mail: [dkadzban@cityofallegan.org](mailto:dkadzban@cityofallegan.org)

RE: Proposal for Environmental Consulting Services  
300 Monroe Street  
Allegan, Michigan  
SME Proposal No.: P01487.23/092946.00

Dear Mr. Kadzban:

As requested, we prepared this proposal to provide consulting services related to the open Leaking Underground Storage Tank (LUST) release at the above noted site. Our proposed scope of services is summarized below.

## HISTORICAL DOCUMENT REVIEW & SITE INSPECTION

We will complete a review of (1) historical documents regarding the above-referenced release and (2) recent associated Michigan Department of Environment, Great Lakes and Energy (EGLE) correspondence. We will visit the site to evaluate the current status of existing groundwater monitoring wells and other site features. The results of the site visit will be utilized to update maps on file with SME. The purpose of the review and site inspection is to determine the required next steps to support the preparation of a closure report for the release.

Our estimated lump sum fee for the proposed service is as follows:

• Historical Document Review .....	\$2,400
• Site Inspection & Map Update .....	\$1,850
• General Consulting Services .....	\$1,000
<b>TOTAL .....</b>	<b>\$5,250</b>

## AUTHORIZATION AND GENERAL COMMENTS

We will provide these in accordance with the attached SME General Conditions – Commercial (03/15), which are an integral part of this proposal. As authorization, please sign the General Conditions in the space provided below and return a signed copy of the page to us.



As part of our continual improvement efforts, SME requests feedback from our clients during and/or at the end of our projects to help us understand their project experience and to show us where we can improve. When you receive an SME feedback request, please take a minute or two to respond. Doing so will help us serve you better on the next project.

We appreciate the opportunity to be of service to you on this project. Should you have questions concerning this proposal, please contact us.

Sincerely,

**SME**

**PREPARED BY:**

**REVIEWED BY:**

Mary C. Hoeh, CHMM  
Senior Project Consultant

Davin K. Ojala  
Senior Project Consultant

Attachments: SME General Conditions – Commercial (03/15)

# SME GENERAL CONDITIONS

- 1. DEFINITIONS:** In this Agreement, the party agreeing to have the services performed is the "CLIENT." The CLIENT's CLIENT shall be referred to as the "OWNER." Unless expressly stated otherwise, SME, its employees, agents, subconsultants and subcontractors, are collectively referred to as "SME." The "services" to be provided under this Agreement are defined in SME's Proposal and subsequent written amendments, change orders, or otherwise-authorized additional services.
- 2. INVOICING AND PAYMENT:** SME will submit invoices to CLIENT monthly and a final bill upon completion of services. Payment is due upon presentation of invoice to the CLIENT and is past due 30 days from date of the invoice. CLIENT agrees to pay a service charge of 1-1/2% per month, or the maximum rate allowed by law, whichever is greater, on past due accounts.
- 3. INSTRUMENTS OF SERVICE:** All reports, field data, field notes, laboratory test data, calculations, estimates, and other documents prepared by SME in connection with this Project shall be considered instruments of service, and shall remain the property of SME. SME grants CLIENT and OWNER a limited license to use such instruments of service for the purpose of designing, constructing, maintaining or repairing work that is part of this Project. Any reuse of SME's instruments of service for any purpose other than the limited license granted herein is prohibited and SME shall have no responsibility to CLIENT, OWNER or third parties for unauthorized use of its instruments of services.
- 4. RECORDS RETENTION:** SME will retain pertinent records relating to the services performed for CLIENT for a period of time consistent with SME's File Management Plan, a copy of which will be provided to CLIENT upon request. During that period, the records will be made available to the CLIENT at reasonable times. At the end of the retention period indicated in SME's File Management Plan, SME may, in its sole discretion, dispose of all such records.
- 5. SME MAKES NO WARRANTY, EXPRESS OR IMPLIED, WITH REGARDS TO ITS SERVICES.**
- 6. TERMINATION:** Either party may terminate this Agreement upon at least 7 days written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof. Such termination will not be effective if that substantial failure is remedied before expiration of the period specified in the written notice. This Agreement shall also be automatically terminated upon a suspension of the Project for more than 3 months. In the event of termination, CLIENT will pay SME for services performed to the termination notice date plus reasonable termination expenses. In the event of termination, or suspension, prior to completion of all reports contemplated by this Agreement, SME may complete such analyses and records as are necessary to complete the files and may also complete a report on the services performed to the date of notice of termination or suspension. The expenses of termination or suspension include all direct costs of completing such analyses, records, and reports.
- 7. DISPUTES:** If any dispute arising out of or relating to this Agreement, or its breach, is not settled through direct discussions, the parties agree that as a condition precedent to litigation or arbitration, they will endeavor for 30 days following written notice by one party to the other of a dispute or breach, to settle the dispute by mediation with the assistance of a neutral mediator. In any litigation or arbitration, if applicable, the parties agree that the prevailing party is entitled to recover all reasonable costs incurred in defense or prosecution of the claim, including its staff time, court costs, attorney's fees, and other claim-related expenses. Notwithstanding, SME has no obligation to mediate with CLIENT prior to litigation when collecting fees owed by CLIENT.
- 8. AUTHORIZATION:** By signing these General Conditions, CLIENT agrees to accept the proposal, including these General Conditions and any Special Conditions, as the Agreement governing SME's services and the relationship between the parties. If CLIENT gives SME other-than-written authorization to proceed with services after receiving SME's written proposal, CLIENT accepts the proposal, these General Conditions, and any Special Conditions, as the Agreement governing SME's services, and the Agreement is effective, except for those provisions that CLIENT objects to in writing within 7 days following the other-than-written authorization.
- 9. SAFETY:** SME will be responsible only for the safety of SME employees. Unless otherwise explicitly described in our scope of services, the scope of services does not include job or site safety for, or supervision or direction of, the work of others. The presence of SME on the job site should not be construed to in any way relieve the CLIENT, other contractors, or other parties on the site of the obligation and responsibilities for their personal safety and the safety of their employees, consultants, and subcontractors.
- 10. INSURANCE:** SME and its staff are protected by worker's compensation insurance and SME has coverage under General Liability and Professional Liability insurance policies. SME will provide CLIENT with evidence of such policies upon written request. SME is not responsible for any loss, damage or liability arising from acts of CLIENT, its agents, staff, and other consultants employed by CLIENT.
- 11. INDEMNIFICATION:** To the fullest extent permitted by law, CLIENT shall hold harmless, defend, and indemnify SME from and against all claims, damages, losses and expense, including reasonable attorney fees, arising out of the performance of SME's services or the materials of others in connection with the Project regardless of whether or not such claim, damage, loss or expense is caused in part by SME; provided however, that this obligation shall not apply to claims, damage, loss or expense caused solely by negligence of SME.

**12. GOVERNING LAW:** The parties agree that this Agreement shall be governed in all respects by the laws of the State of Michigan.

**13. LIMITATION OF LIABILITY:** In consideration for SME's undertaking to perform services at the rates set forth on the Fee Schedule attached to SME's proposal or the lump sum fee provided, CLIENT agrees to limit all potential liability of SME to CLIENT, its employees, agents, successors and assigns, for any and all claims, losses, breaches, damages or expenses arising from, or relating to SME's performance of services on this Project, such that SME's total aggregate liability to CLIENT, its employees, agents, successors and assigns shall not exceed \$50,000 or SME's total fee for the services rendered on the Project, whichever is greater. The CLIENT understands that it may negotiate a higher limit of liability in exchange for an appropriate increase in SME's fee.

- a) CLIENT further agrees that it will require all of its contractors and consultants on this project and their respective subcontractors and subconsultants, be bound by an identical limitation of SME's aggregate liability in their agreements for work on this Project.
- b) CLIENT further agrees that it will require all of its contractors and subcontractors defend and indemnify CLIENT and SME from any and all loss or damage, including bodily injury or death, arising from contractor or subcontractors performance of work on this Project, regardless of whether or not such claim, damage, loss or expense is caused in part by SME provided however, that this obligation shall not apply to claims, damage, loss or expense caused by the sole negligence or fault of SME.

**14. PERIOD OF LIMITATION:** Notwithstanding any period of limitations that might otherwise apply, the parties agree that no action, claim or proceeding of any kind, whether in tort, contract or equity arising out of SME's services may be brought against SME more than two years after the first to occur of the following events: (i) the date of CLIENT's acceptance, use or occupancy of the Project that is the subject of this engagement, or (ii) the date of SME's last service in connection with this Project.

**15. ADDITIONAL SERVICES:** If SME provides services at the request of CLIENT, in addition to those described in the scope of work contained in SME's proposal, CLIENT agrees that these general conditions including any Special Conditions shall apply to all such additional services.

**16. AGREEMENT:** This Agreement includes SME's Proposal, these General Conditions, and any other Special Conditions, Fee Schedules, or other documents provided with SME's Proposal. This Agreement constitutes the entire contractual relationship between the parties and cannot be changed except by a written instrument signed by both parties. All preprinted Terms and Conditions on CLIENT's Purchase Order(s) or acknowledgement forms are inapplicable to this Agreement. In the event any provision of this Agreement is held invalid or unenforceable, the other provisions will remain in full force and effect, and binding upon the parties. All the terms of this Agreement, including provisions relating to limitation and allocation of liability, shall survive the completion and/or termination of this Agreement. This Agreement cannot be assigned by either party without the written consent of the other party.

Please complete and return the signed General Conditions to SME to indicate acceptance of this proposal and to initiate work on the referenced project. The CLIENT's signature or direction to proceed also indicates that he/she has read or has had the opportunity to read the General Conditions and agrees to be bound by such General Conditions.

## **SME PROPOSAL**

Proposal No.: \_\_\_\_\_

Project Name: \_\_\_\_\_

Project Location: \_\_\_\_\_

## **CLIENT PROPOSAL AND AGREEMENT ACCEPTANCE** (Please Print or Type)

CLIENT Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

CLIENT (Company) Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ Email: \_\_\_\_\_



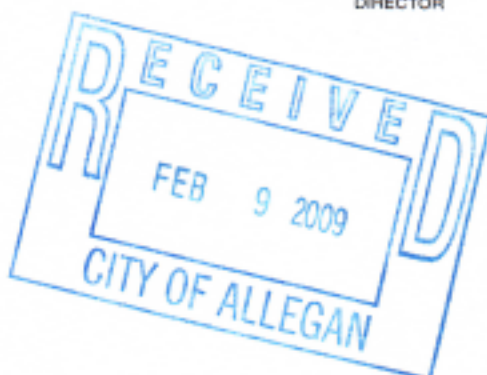
JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF ENVIRONMENTAL QUALITY  
KALAMAZOO DISTRICT OFFICE



STEVEN E. CHESTER  
DIRECTOR

February 6, 2009



Mr. Rob Hillard  
City Manager  
City of Allegan  
112 Locust Street  
Allegan MI 49010

Dear Mr. Hillard:

SUBJECT: Audit of Corrective Actions  
Closure Report Receipt Date: August 8, 2008  
Confirmed Release Date/No.: September 16, 1997/C-847-97  
Location of Tank(s): Allegan Fire Department, 300 Monroe Street, Allegan,  
Allegan County, Michigan  
Facility ID: 00007390

Under the authority of Section 21315 of Part 213, Leaking Underground Storage Tanks, of the Natural Resources and Environmental Protection Act, 1994 PA 451, as amended (NREPA), the Department of Environmental Quality (DEQ), has conducted an audit of the corrective actions undertaken as the result of a release from an underground storage tank system at the above referenced site. The audit was conducted following receipt of a Closure Report submitted by Soil and Materials Engineers, Inc., Qualified Underground Storage Tank Consultant (QC), and certified by Nicholas B. Larabel, Certified Underground Storage Tank Professional.

The audit consisted of a review of district file documents, and an on-site visit. Based on this audit, the DEQ *does not* concur with the certification of the QC that corrective actions have been completed in accordance with Part 213. The reasons for our decision are:

- Some gaps in closure verification documentation exist.
  - No saturated samples were taken or analyzed, and so, did not evaluate or quantify the extent of saturated soil retaining high concentrations of hazardous substances. (The DEQ concurs that based on information presented, it is likely that the source remaining is limited in volume.)
  - The groundwater contamination plume was never defined laterally. Wells MW-105 and MW-103 are used to define the lateral extent of the plume; however, there is 120 feet between the wells. The graphical representation of the lateral extent on Figure 7 depicts a plume far smaller in its lateral extent than can be supported by the data from wells MW-105 and MW-103. It is necessary to assume the plume is larger than is currently depicted unless further data is collected to further define the lateral extent of the plume.
  - Pre-closure groundwater sampling was too sporadic to demonstrate trends in contaminant concentrations.

*Nick can possibly argue this away*  
*Nick maybe can argue this away*

*DEQ would like to see if qtr of sampling before closure*



- alternate well sites need to be recommended*
- Groundwater sample analysis continues to show dissolved concentrations well above Tier I, Residential Risk Based Screening Levels for groundwater in hydraulic connection to surface water at MW-101, MW-109 and MW-102. The Closure Report uses MW-106, MW-110, MW-107, and MW-108 and its modeling to conclude that the site is in compliance with respect to the groundwater surface water interface (GSI) exposure pathway. MW-106, MW-110, MW-107, and MW-108 are in the floodplain, a wetland, and therefore, surface waters of the State. Pursuant to R 323.1044(v) & (s) of the Part 4 rules promulgated pursuant to Part 31, Water Resources Protection, of the NREPA, wetlands are waters of the State. Because MW-106, MW-110, MW-107, and MW-108 are in the wetland, they cannot be used as compliance points for the GSI exposure pathway although they can be used to define the extent of the contamination in the wetland. At MW-102, the most downgradient monitoring point not in the floodplain and consequently the well best representing a compliance point for the GSI criteria, acute toxicity values were exceeded for xylenes and 1,2,4-trimethylbenzene, and met at the criteria for naphthalene, in the August 2007 analysis of groundwater samples.

Be advised that the DEQ has determined the requirements of R 299.5716 are applicable requirements for corrective action under Part 213 of NREPA. If there is an exceedance of a GSI criterion based upon acute toxicity at a generic GSI monitoring well or DEQ approved alternative GSI monitoring point, then immediate action must be taken. An exceedance of GSI criterion may be based upon an exceedance of a chemical specific acute toxicity value or the groundwater may be determined to be acutely toxic from whole effluent toxicity testing. If a person has Section 20114 of the NREPA obligations, R 299.5526(4)(d) requires interim response activities to be initiated immediately upon obtaining information that there is groundwater venting to the surface water that is acutely toxic, and requires that response activities continue as necessary to mitigate or eliminate the discharge. If a person does not have Section 20114 of the NREPA obligations, the provisions of R 299.5716(14) require notice of the conditions to the DEQ within seven days of obtaining knowledge that the exceedance is occurring if the person is liable under Section 21026 of the NREPA, or if the person intends to seek approval of an alternative monitoring point. Within 60 days of the initial notice to the DEQ of the acute exceedance, the person must submit to the DEQ one or more of the following:

- A schedule for completion of response activity to prevent the discharge that exceeds applicable criteria.
  - Notice of intent to propose alternative GSI monitoring points and a schedule for submission of the documentation as required by R 299.5716(13).
  - Notice of intent to propose site-specific criterion and a schedule for submission of the information as required by R 299.5716(11). The documentation must provide a reasonable basis to determine that the proposal for an alternative monitoring point or site-specific criterion will result in compliance in an acceptable time frame. Upon review of the submittal the DEQ may direct necessary response actions be undertaken or modifications to proposed schedules.
- The Restrictive Covenant (RC) that was filed will need to be augmented with a new filing at the time of closure. Some of the problems found in the RC are:
    - Closure date referenced in the RC is different from any of the dates on the actual Closure Report.

- The soil restriction that references the pavement and clean soil as a barrier to exposures that must be replaced within 14 days if disturbed is inconsistent with the presumed lack of potential exposure pathways for soil.
- The soil restriction is for activities undertaken in the "area of the former underground storage tank (UST) (identified on Exhibit 2)." Exhibit 2 is the survey of the entire property and the former UST area is not shown or separately surveyed. The description of the area to be restricted is unacceptably vague.
- There are some typographical errors in the Table and Figures in regard to the depth of the S5 sample (Table 1 and Figure 6, lists the depth as 5" not 9" as in the Initial Assessment Report).

The owner or operator of this facility is required, under the provisions of Section 21315(3) of the NREPA, to do the following:

1. Provide additional information related to the requirements of Part 213, as specified above.
2. Retain a QC to perform additional corrective actions necessary to comply with Part 213 or to protect public health, safety, and welfare, and the environment.

Please submit to this office within twenty-one (21) days of receipt of this audit, a written commitment to comply with the above requests. The commitment should include a schedule for conducting the additional corrective action activities and final report submittal; if the DEQ does not concur with the schedule as proposed, you will be notified. Please note that you are in non-compliance with Part 213 until an adequate response is received.

Please inform this office, in writing or by fax, at least 48 hours prior to initiating any on-site activities so that DEQ staff may be present if schedules permit.

If you have any questions regarding this matter, please contact me.

Sincerely,



Anne Powell  
Environmental Quality Analyst  
Remediation and Redevelopment Division  
269-567-3523

cc: Mr. Nicholas B. Larabel, Soil and Materials Engineers, Inc.  
Mr. David O'Donnell, DEQ





GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF  
ENVIRONMENT, GREAT LAKES, AND ENERGY  
KALAMAZOO DISTRICT OFFICE

REC'D 3/27/23  
JA

**EGLE**

DANIEL EICHINGER  
ACTING DIRECTOR

March 7, 2023

Teresa Galloway, Mayor  
City of Allegan  
231 Trowbridge Street  
Allegan, Michigan 49010

Dear Teresa Galloway:

SUBJECT: Compliance Evaluation Inquiry  
Allegan Fire Department  
300 Monroe Street, Allegan, Allegan County  
Site ID: 00007390  
Confirmed Release No.: REL-0847-97

The Department of Environment, Great Lakes, and Energy (EGLE) has conducted a compliance evaluation for the September 17, 1997 confirmed release from a regulated underground storage tank system at the above-subject Site. On September 18, 1997, EGLE notified the city of Allegan (City) that corrective actions for the subject confirmed release are regulated under Part 213, Leaking Underground Storage Tanks, of the Natural Resources and Environmental Protection Act, 1994 PA 451, as amended (NREPA). As the Owner/Operator (O/O), who is liable under Part 213, the City has statutory obligations to undertake corrective actions and meet the reporting requirements of Part 213.

The EGLE compliance evaluation was completed under the authority of Part 213 and consisted of a database search followed by a file review to determine whether the City is in compliance with Part 213. In accordance with the requirements of Section 21308a of the NREPA, a completed Initial Assessment Report was received by EGLE on December 15, 1997. In accordance with Section 21311a of the NREPA, a completed Final Assessment Report, including a Corrective Action Plan (CAP), was received by EGLE on December 17, 1998.

Based on information available to EGLE, it does not appear that City has undertaken the required response actions to satisfy its approved CAP and submitted the following report:

1. Pursuant to the requirements of Section 21312a of the NREPA, upon completion of the corrective action the liable O/O shall complete a Closure Report and submit the report to EGLE. A completed Closure Report was submitted to EGLE August 8, 2008, and subsequently denied. Based on this determination, the City is out of compliance with the corrective action and reporting requirements of Part 213.

Please be advised, the liable Owner or Operator of this site is required, under the provisions of Part 213, to do the following:

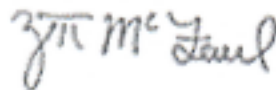
- a. Hire a consultant that meets the requirements of Section 21325 of the NREPA, to take additional corrective actions necessary to comply with Part 213 and to protect public health, safety, and welfare, and the environment.
- b. As identified above, immediately provide the information that is required to be submitted in compliance with the corrective action and reporting requirements of Part 213. Failure to timely submit the required reports and information may result in the assessment of administrative penalties by EGLE.

EGLE requests that the City comply with the reporting and corrective action requirements of Part 213. The Part 213 statute and additional information that may be needed to assist the City in understanding the Part 213 requirements can be found on the EGLE Web site: [www.Michigan.gov/EGLE](http://www.Michigan.gov/EGLE), by clicking on 'Land', 'Land Remediation and Redevelopment', then 'Leaking Underground Storage Tanks Program'.

Please submit a site status update and a schedule for submitting the required report within 30 days. EGLE encourages and looks forward to the City's future cooperation in undertaking the required corrective actions for the above-subject confirmed release.

The information used to prepare this letter is located at EGLE's Kalamazoo District Office at 7953 Adobe Road, Kalamazoo, MI 49009. If you wish to review this information or if you have questions regarding this letter, please do not hesitate to contact me for additional assistance.

Sincerely,



Zach McFaul, Project Manager  
Remediation and Redevelopment Division  
Kalamazoo District Office  
269-270-2259  
[McFaulZ@Michigan.gov](mailto:McFaulZ@Michigan.gov)

cc: Bree Bennett, EGLE  
Chelsea Hayden, EGLE





City of Allegan  
City Manager's Office  
269.673.5511  
231 Trowbridge Street  
Allegan, MI 49010

## MEMORANDUM

TO: Allegan City Council  
FROM: Joel Dye, City Manager  
REVIEWED BY: N/A  
DATE: May 8, 2023

SUBJECT: Request to adopt Resolution 23.14 regarding the relocation of certain Allegan County functions from the County Courthouse to the County Services Building.

### Action Requested:

It is requested that the City Council adopt Resolution 23.14 regarding the relocation of certain Allegan County functions from the County Courthouse to the County Services Building.

### Background:

Over the past year the City Council has had multiple discussions regarding the County of Allegan Board of Commissioners' desire to relocate some staff and functions from the County Courthouse to the County Services Building as part of expanding court services at the County Courthouse. As part of that discussion the City Council discussed the impact this move will have on the City of Allegan as the County Seat as well as our local economy. This discussion also included the legal justification for this move since some elected officials are required to have a principal office in the County Seat, which is the City of Allegan.

At your April 10, 2023, City Council Meeting, staff was directed to develop a resolution that addressed the City Council's concerns and to allow the City Council to have a public position on this county decision. After some more research, city staff developed the attached resolution. It is the staff's opinion that the attached resolution addresses the items that the City Council has shared over the past year.

The City Council reviewed a draft resolution at the study session meeting on April 24, 2023. During that time, the City Council suggested one minor change to the resolution. Having made the requested change, Resolution 23.14 is ready for a final review and adoption by City Council.

### Attachment(s):

Resolution 23.14



**CITY OF ALLEGAN  
RESOLUTION 23.14**

**A RESOLUTION REGARDING THE RELOCATION OF CERTAIN  
ALLEGAN COUNTY FUNCTIONS FROM THE COUNTY COURTHOUSE TO THE  
COUNTY SERVICES BUILDING**

At a Regular Meeting of the City of Allegan (the “City”) City Council, Allegan County, Michigan, held on May 8, 2023, at 7:00p.m.

PRESENT: \_\_\_\_\_

ABSENT: \_\_\_\_\_

The following resolution was offered by Councilmember \_\_\_\_\_ and supported by Councilmember \_\_\_\_\_.

**WHEREAS**, the County of Allegan Board of Commissioners has authorized the renovation of the Courthouse in the City of Allegan and the County Services Building in Allegan Township to accommodate the growth of court services at the Courthouse; and

**WHEREAS**, as part of these renovations, the County plans to transfer a prescribed amount of staff and operations from the County Courthouse to the County Services Building; and

**WHEREAS**, currently the offices of the County Treasurer, the County Clerk, the County Register of Deeds, and the County Drain Commissioner are located in the County Courthouse located in the City of Allegan; and

**WHEREAS**, the City of Allegan is the county seat for the County of Allegan; and

**WHEREAS**, due to the City of Allegan serving as the County Seat, the City of Allegan has been the beneficiary of additional traffic which has resulted in an economic value to the local economy; and

**WHEREAS**, Michigan law, including specific provisions of the Michigan Constitution, can require certain county offices to have a principal office in the county seat. *Kyes v Allegan Cnty Bd of Com’rs*, 54 Mich App 741; 221 NW2d 449 (1974); Const 1963, art 7 § 5; and

**WHEREAS**, at the February 23, 2023 County of Allegan Board of Commissioners meeting the County Board of Commissioners approved a conceptual floor plan for the County Courthouse which provides for principal office space for the Elected Officials of the County of Allegan;

**NOW, THEREFORE, THE CITY OF ALLEGAN CITY COUNCIL RESOLVES:**

1. The City of Allegan urges the Allegan County Board of Commissioners to follow state law as it relates to what elected offices must have a principal office space in the County Seat.
2. The City of Allegan urges the Allegan County Board of Commissioners to continue to recognize the City of Allegan as the County Seat of the County of Allegan.
3. The City of Allegan urges the Allegan County Board of Commissioners to continue to support the economic vitality of the City of Allegan by fully utilizing the County Courthouse.
4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution shall be and they are rescinded.

**DATED: May 8, 2023**

**AYES:**

**NAYS:**

**ABSTAIN:**

**ABSENT:**

**RESOLUTION DECLARED: ADOPTED**

---

Michaela Kleehammer, City Clerk

**CERTIFICATE**

I, Michaela Kleehammer, duly appointed City Clerk of the City of Allegan, does hereby certify that the above is a true and correct copy of a resolution passed and approved by the City Council of the City of Allegan, Michigan, on this 8th day of May 2023.

---

Michaela Kleehammer, City Clerk



City of Allegan  
City Manager's Office  
269.673.5511  
231 Trowbridge Street  
Allegan, MI 49010

## MEMORANDUM

TO: Allegan City Council  
FROM: Michaela Kleehammer, City Clerk  
REVIEWED BY: Joel Dye, City Manager  
Parker Johnson, Downtown Manager and Assistant to the City Manager  
DATE: May 8, 2023  
SUBJECT: Request to adopt Resolution 23.15 to cancel the June 26<sup>th</sup>, July 24<sup>th</sup>, and August 28<sup>th</sup> City Council Study Session Meetings.

### Action Requested:

It is requested that the City Council adopt Resolution 23.15 to cancel the June 26<sup>th</sup>, July 24<sup>th</sup>, and August 28<sup>th</sup> City Council Study Session Meetings.

### Background:

In 2022, City Council selected to cancel the second study session meetings in June, July, and August to provide Council with the opportunity to mingle with members of the community during the Fork in the Road food truck rally. In essence, Council's attendance at Fork in the Road replaces the Cookies with Council meeting, which had formerly been scheduled as part of City Council's January budget planning meetings. Historically, Cookies with Council was poorly attended by the public, causing City Council to elect to discontinue the Cookies with Council meeting.

At the April 24, 2023, study session meeting, Council discussed and concluded that they would like to cancel the second study session meetings in June, July, and August 2023 to continue community outreach during the Fork in the Road food truck rally. In order to formally cancel the June 26<sup>th</sup>, July 24<sup>th</sup>, and August 28<sup>th</sup> study session meetings, it is requested that City Council adopts Resolution 23.15.

### Attachment(s):

Resolution 23.15



**CITY OF ALLEGANALLEGAN, MICHIGAN  
RESOLUTION 23.15**

***Cancelling the June 26<sup>th</sup>, July 24<sup>th</sup>, and August 28<sup>th</sup>, 2023, Study Session Meetings***

**WHEREAS**, the City Council cancelled the June 27<sup>th</sup>, July 25<sup>th</sup>, and August 22<sup>nd</sup>, 2022, Study Session meetings in order to attend the Fork in the Road food truck rally; and

**WHEREAS**, the Fork in the Road food truck rally provides the City Council with a better opportunity for community outreach than the sparsely-attended Cookies with Council meeting; and

**WHEREAS**, the City Council expressed interest in cancelling one study session meeting in June, July, and August 2023, to attend the Fork in the Road food truck rally.

**NOW, THEREFORE, BE IT RESOLVED** that the June 26<sup>th</sup>, July 24<sup>th</sup>, and August 28<sup>th</sup>, 2023, Study Session meetings are cancelled.

The foregoing resolution was offered by Council Member \_\_\_\_\_ and supported by Council Member \_\_\_\_\_.

**DATED:** May 8, 2023

YEAS:

NAYS:

ABSENT:

ABSTAIN:

**RESOLUTION DECLARED: ADOPTED**

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**Michaela Kleehammer, City Clerk**

**CERTIFICATION**

**I, Michaela Kleehammer, duly appointed City Clerk of the City of Allegan, do hereby certify that the above is a true and correct copy of a resolution adopted by the City Council of the City of Allegan, Michigan, on this 8th day of May 2023.**

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**Michaela Kleehammer, City Clerk**