



CITY OF ALLEGAN  
CITY COUNCIL MEETING  
Monday, May 22, 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 22, 2023.

**5. APPROVAL OF MINUTES**

5A – Approval of the Study Session Minutes from May 8, 2023, Council Meeting.

5B – Approval of the Regular Meeting Minutes from May 8, 2023, Council Meeting.

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

**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 510 to repeal Chapter 13 – Historic Preservation, of the City of Allegan Code of Ordinances.

**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 – Downtown Development Authority May Meeting – Teresa Galloway

11A.2 – Public Spaces Commission May Meeting – Bill Morgan

11A.3 – Planning Commission May Meeting – Roger Bird

11B. Finance Department

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

11B.2 – Request to adopt Resolution 23.16 to adopt the Fiscal Year 2024 Budget.

11C. Police Department

11D. Water Utilities

11E. Public Works

11F. City Manager & City Clerk

11F.1 – Request to adopt Resolution 23.17 Approval for a Social District Permit for Heronmark Farms, LLC.

11F.2 – Request to adopt Resolution 23.18 Approval for a Social District Permit for Tilt 118, LLC.

11F.3 – Request to adopt Resolution 23.19 to Amend the Downtown Social District Plan.

11F.4 – Request to approve the Griswold Auditorium Regional Asset Framework, the Griswold Auditorium Policies and Procedures and the Griswold Auditorium Rental Form.

11F.5 – Request to approve the City of Allegan Section 3 Policy.

11F.6 – Request to approve the plat amendment to divide parcel 51-180-024-00 at 228 James Street.

## **12. BOARD APPOINTMENTS**

12A. Appointment of Eddie Quinones Walker to the Public Spaces Commission with a term set to expire on December 31, 2026.

## **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.
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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 May 8, 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**

No comment given.

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

Councilmember Morgan discussed the Historic District Commission and asked about any provisions in the Allegan Code of Ordinances to prevent demolition of historic buildings. Thereafter, Council discussed the HDC and what is under the Historic District Commission's purview.

Mayor Galloway informed Council of a phone call she received from County Commissioner Scott Beltman.

**4. Review of Downtown Infrastructure and Streetscape Project Update Report**

City Manager Dye and Downtown Manager Johnson discussed changes to the Downtown Infrastructure and Streetscape project's schedule and the impact of schedule changes on downtown residents and businesses.

**5. Review of Griswold Auditorium Policies and Procedures**

Downtown Manager Johnson presented the Griswold framework, policies and procedures, and revised rental agreement, which were created during discussion by and reviewed by the Regional Assets subcommittee of Council. Councilmember Hanse suggested revising the checkbox indicating that the fees for a rental have been paid to indicate whether the deposit for a rental has been paid and when the fees for a rental have been paid in full.

**6. Review of Council Agenda**

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.



Council discussed current ordinance enforcement processes and staff's progress with reviewing and rewriting the chapters of the Allegan Code of Ordinances with the City Attorney.

**7. Adjournment**

Mayor Galloway adjourned the meeting at 6:38 PM.

**Respectfully submitted,**

**Michaela Kleehammer, City Clerk**



**CITY OF ALLEGAN  
CITY COUNCIL REGULAR MEETING MINUTES  
Monday May 8, 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 7:00 PM.

**2. Roll Call**

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

Absent:

Also Present: City Manager Joel Dye, Downtown Manager Parker Johnson, City Clerk Michaela Kleehammer, and Finance Director/Treasurer Tracy Stull.

**3. Pledge of Allegiance**

**4. Approval of Agenda**

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

Motion by Hanse with support from Morgan to approve the Regular Council Meeting Agenda for May 8, 2023. **Motion passed 7-0.**

**5. Approval of Minutes**

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

Motion by Andrus with support from Bird to approve the study session minutes from April 24, 2023. **Motion passed 6-0 (Morgan abstaining).**

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

Motion by Bird with support from Zeter to approve the regular meeting minutes from April 24, 2023. **Motion passed 6-0 (Morgan abstaining).**

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

Motion by Andrus with support from Morgan to approve the budget meeting minutes from May 1, 2023. **Motion passed 7-0.**

**6. Special Presentations & Recognition 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.

Motion by Andrus with support from Hanse to adopt Resolution 23.11. **Motion passed 4-3.**  
**Yea: Andrus, Bird, Galloway, Hanse. Nay: Morgan, Redding Zeter.**

**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.

Motion by Bird with support from Redding to approve accounts payable and payroll.  
**Motion passed 7-0.**

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

Public Hearing (7:38 – 7:38) – Let the record show that no public comment was given.

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

Motion by Bird with support from Andrus to adopt Resolution 23.12. **Motion passed 7-0.**

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.

Motion by Morgan with support from Bird to adopt Resolution 23.13. **Motion passed 7-0.**

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.

Motion by Bird with support from Andrus to authorize the purchase order for SME. **Motion passed 7-0.**

#### 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.

Motion by Hanse with support from Bird to adopt Resolution 23.14. **Motion passed 7-0.**

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.

Motion by Bird with support from Morgan to adopt Resolution 23.15. **Motion passed 7-0.**

### 12. Board Appointments

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

City Manager Dye discussed complaints that he has received from some residents about the lack of a recycling program in the city. Dye mentioned that he encouraged those residents to create a petition, collect signatures, and present the petition to City Council.

Councilmember Andrus asked whether Staff could start including whether a purchase has been budgeted or will require a budget adjustment when creating the memos for City Council meetings.

Councilmember Zeter expressed his desire for the Allegan Police Department to issue more service and repair tickets to drivers.

Mayor Pro-Tem Bird commented about the Hundred Leafs tour that some Councilmembers and City Staff members attended on May 5<sup>th</sup>.

Mayor Galloway echoed Mayor Pro-Tem Bird's sentiments about the Hundred Leafs tour.

### 14. Closed Session

### 15. Adjournment

Mayor Galloway adjourned the meeting at 7:58 PM.

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.

**Respectfully submitted,**

**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: Public Hearing and Second Reading of Ordinance 510 to repeal Chapter 13  
– Historic Preservation, of the City of Allegan Code of Ordinances.

### Action Requested:

It is requested that the City Council hold a public hearing and second reading for Ordinance 510 to repeal Chapter 13 – Historic Preservation, of the City of Allegan Code of Ordinances.

### 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 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.



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

Attachment(s):

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  
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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P O Box 30044, Lansing, MI 48909  
PH: 517-335-2729  
[Arnolda@michigan.gov](mailto:Arnolda@michigan.gov)



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 from the end.

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  
Downtown Development Authority Meeting  
City of Allegan Council Chambers  
231 Trowbridge Street

May 10, 2023

1. Call to Order

Meeting was called to order at 8:00am.

2. Attendance

Present: Mayor Teresa Galloway, Carleigh Ackerman, Carl Canales, Nicole Heslip, Kelly McLean (8:06am), Phil Siegler, Steve Tibbitts

Absent: Chair Mark Heather, Vice Chair Michelle Liggett

Others Present: Parker Johnson, Downtown Manager and Assistant to the City Manager  
Joel Dye, City Manager

3. Approval of Previous Meeting Minutes

Motion to approve the minutes from April 12, 2023 by Heslip, supported by Galloway.  
Motion carried 6-0.

4. Public Comment

None

5. Discussion Items

a. Downtown Improvement Project Update

Johnson gave an update regarding the Downtown Improvement Project. The update included the weekly updates from the contractor. General discussion was had.

b. Downtown Street Furniture

Johnson gave an update regarding the street furniture selections and projected cost. Board members expressed desire to have easily movable furniture tagged, chipped, or otherwise monitored for theft.

c. Downtown Refuse Program

Johnson gave an update regarding the proposed downtown refuse program including placement and construction of enclosures. Board members expressed desire to start this program on January 1 after the construction of the Downtown Improvement Project is completed.

6. Comments from City Staff & Board Members

Board members requested updates on MDOT's M89 project, including the traffic circle and Hubbard Street redirection. General discussion was had.

Board members requested updates the city-wide wayfinding signage plan.

7. Adjournment

The meeting was adjourned at 9:05am.

**Respectfully Submitted,  
Parker Johnson  
Downtown Manager & Assistant to the City Manager**



**CITY OF ALLEGAN  
PUBLIC SPACES COMMISSION**

**City of Allegan City Hall  
231 Trowbridge Street, Allegan MI 49010  
Wednesday, May 10, 2023 6:30pm**

**MINUTES**

**1. Call to Order**

Meeting was called to order at 6:30pm

**2. Attendance**

Present: Chair Judi McCall, Vice Chair Paula Mintek, Korree Johnson, Bill Morgan, Cyndi Reed, Peter Savage

Absent: Carl Canales, Rosie Hunter

Others Present: Parker Johnson, Downtown Manager & Assistant to the City Manager  
Joel Dye, City Manager

**3. Approval of Previous Meeting Minutes**

Motion by Paula, supported by Peter, to approve the minutes from April 12, 2023.  
Motion carried 6-0.

**4. Public Comment**

**5. Parks & Recreation**

a. Allegan Parks Master Plan

- i. The five-year Allegan Parks Master Plan is set to expire at the end of 2023. The updated plan will be completed by City Staff with direction from the Public Spaces Commission.

b. Lakeshore Advantage Grant

- i. Dye shared a grant through Lakeshore Advantage that could be pursued to further improve Mahan Park in tandem with the new public effort.

c. Other Comments

- i. Dye asked board members to cultivate ideas for the City-owned property commonly called the “Girl Scout Property” as the master plan is developed.

## **6. Oakwood Cemetery**

- a. Other Comments
  - i. Peter shared updates from the Friends of Oakwood Cemetery activity including the upcoming Living History Cemetery Tour on June 2 and 3.

## **7. Trees**

- a. Other Comments
  - i. P. Johnson shared photos and an update of the Arbor Day recognition that took place on Friday, April 28, 2023.

## **8. Downtown Improvement Project**

- a. Project Updates
  - i. P. Johnson gave an update regarding the Downtown Improvement Project, including weekly updates from the contractor. General discussion was had.
- b. Street Furniture
  - i. P. Johnson gave an update regarding the street furniture selections and projected cost. There was some desire to choose different color bistro sets than those presented (orange).
- c. Other Comments

## **9. Other Discussion Items**

- a. Traffic Circle Vegetation
  - i. P. Johnson shared designs from MDOT for proposed vegetation in the center of the traffic circle. General discussion was had.

## **10. Comments from City Staff & Board Members**

## **11. Adjournment**

Meeting was adjourned at 7:45pm.

**Respectfully submitted,**

**Parker Johnson, Downtown Manager & Assistant to the City Manager**



**City of Allegan  
Planning Commission Meeting  
May 15, 2023  
Allegan City Hall  
231 Trowbridge Street, Allegan, MI 49010**

**MINUTES**

**1) Call to Order**

The meeting was called to order at 6:00 pm.

**2) Attendance**

**Present:** Jason Watts, Roger Bird, Jason Ramaker, Alyssa Ramirez, Tom Slocum, Patrick Westover, Traci Perrigo, and Teresa Galloway

**Absent:** Julie Emmons

**Others Present:** Joel Dye, City Manager

After the attendance was taken, brief introductions occurred to welcome Jason Ramaker.

**3) Approval of Agenda**

Motion by Traci Perrigo, supported by Tom Slocum to approve. Motion Carried 8-0.

**4) Approval of Minutes**

Motion by Roger Bid, supported by Traci Perrigo to approve the March 20, 2023, Meeting Minutes. Motion carried 8-0.

**5) Public Comment**

There was no public comment.

**6) New Business**

6A – Discussion regarding a potential City of Allegan Infill Ordinance for New Construction

The Planning Commission reviewed a DRAFT Infill Zoning Ordinance which would ensure that new residential construction is compatible with the surrounding neighborhood. After much discussion the Planning Commission directed staff to look into ordinance further and

bring back a more complete ordinance at their next meeting.

6B – Discussion regarding the public comment open house on the City of Allegan DRAFT Master Plan.

The Planning Commission agreed to hold a public comment open house on Thursday June 8, 2023, from 5:00 PM to 6:30 PM.

8) Reports from Zoning Administrator and City Officers

There were no reports.

9) Communication from Commission Members

There was no communication.

10) Adjournment

Motion by Tom Slocum, supported by Roger Bird to adjourn the meeting at 6:58 p.m.

**Respectfully submitted by  
Joel Dye, City Manager**



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 22<sup>nd</sup>, 2023  
  
SUBJECT: Approval of Accounts Payable and Payroll

### Action Requested:

It is requested that City Council approve accounts payable in the amount of \$631,938.89 and payroll in the amount of \$110,808.73 for a total disbursement of \$742,747.62.

### 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 22<sup>nd</sup>, 2023.

### Attachment(s):

Disbursement Report



# Disbursement Report

## May 22, 2023

### Accounts Payable by Fund May 8th through May 22nd, 2023

General Fund	\$	52,585.85
Major Streets	\$	61,454.89
Local Streets	\$	139,201.58
Grants	\$	-
DDA	\$	-
PA	\$	-
Sewer	\$	156,390.81
Water	\$	211,766.48
Motor Vehicle Pool	\$	10,539.28
Trust & Agency	\$	-
<b>Total A/P by Fund</b>	<b>\$</b>	<b>631,938.89</b>
Regular Check Run	\$	569,071.43
ACH/EFT/Wires	\$	55,039.87
Off-Cycle Check Runs	\$	7,827.59
<b>Total Checks</b>	<b>\$</b>	<b>631,938.89</b>
Payroll Check Remittances	\$	1,465.10
Payroll EFT Remittances	\$	35,565.30
<b>Total Remittances</b>	<b>\$</b>	<b>37,030.40</b>
Payroll - May 10th (for WE 05/07/2023)	\$	73,778.33
<b>Total Payroll</b>	<b>\$</b>	<b>110,808.73</b>
<b>Total Disbursements</b>	<b>\$</b>	<b>742,747.62</b>

**5/22/2023**

**Off Cycle Check Runs**

<b>Ck#</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>	<b>Date</b>
5954	SEMI ACADEMY	CDL Class	\$ 2,660.00	05/08/23
5956	PARAMOUNT	Film	\$ 300.00	05/10/23
5957	UNIVERSAL	Film	\$ 100.00	05/10/23
5963	MITEL	Phones	\$ 3,252.94	05/17/23
5964	ALLEGAN TRUE VALUE	April 2023 Statement	\$ 1,272.25	05/18/23
5965	MGM	Film	\$ 242.40	05/18/23
<b>Total Manual Checks</b>			<b>\$ 7,827.59</b>	

**Payroll Remittance Checks Report**

<b>Ck#</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>	<b>Date</b>
5955	SEIU LOCAL 517M	Union Dues	\$ 53.00	05/09/23
5958	CZFC INC	Wage Garnishments	\$ 104.50	05/11/23
5959	MISDU	Child Support	\$ 860.96	05/11/23
5960	COAM	Union Dues	\$ 124.04	05/11/23
5961	POAM	Union Dues	\$ 310.10	05/11/23
5962	ALLEGAN CO COURT	Wage Garnishments	\$ 12.50	05/11/23
<b>Total Payroll Checks</b>			<b>**Included in Payroll Total \$ 1,465.10</b>	

**EFT Payroll Payment Report**

<b>EFT#</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>	<b>Date</b>
EFT 1014	JOHN HANCOCK	Retirement - 457/Loan	\$ 3,678.44	05/11/23
EFT 1015	FEDERAL TAX DEPOSIT	Federal Taxes	\$ 23,513.90	05/11/23
EFT 1016	MERS DC	Retirement - PD	\$ 320.43	05/11/23
EFT 1017	JOHN HANCOCK	Retirement - MPP	\$ 8,052.53	05/11/23
<b>Total Payroll EFT Payments</b>			<b>\$ 35,565.30</b>	
<b>Total Manual Checks</b>			<b>\$ 44,857.99</b>	

## Check Register - EFT

5/8/2023

Check		Vendor Name	Description	Total Amount
Date	Ck#			
03/15/23	3114	ONEAMERICA	Premiums - May	\$ 2,310.44
05/05/23	3115	ONEAMERICA	Premiums - May	\$ 7.59
05/16/23	3116	CONSUMERS ENERGY	MAY 2023 - 5978 - 346 NORTH ST	\$ 18,825.13
05/16/23	3117	CONSUMERS ENERGY	MAY 2023 - 5747 - 100 PARK AVE #C	\$ 12,097.10
05/16/23	3118	CONSUMERS ENERGY	APRIL 2023 - 3117 - STREET LIGHTS	\$ 3,989.41
05/16/23	3119	CONSUMERS ENERGY	APRIL 2023 - 8350 - 49010 LED LIGHT ROAD	\$ 1,931.26
05/16/23	3120	CONSUMERS ENERGY	APRIL 2023 - 3208 - STREET LIGHTS	\$ 82.65
05/16/23	3121	CONSUMERS ENERGY	APRIL 2023 - 3356 - TRAFFIC LIGHTS	\$ 53.12
05/16/23	3122	CONSUMERS ENERGY	APRIL 2023 - 3370 - 321 WATER ST	\$ 33.92
05/16/23	3123	CONSUMERS ENERGY	APRIL 2023 - 4732 - 1451 29TH ST L4 LIGHT	\$ 18.34
05/16/23	3124	CONSUMERS ENERGY	APRIL 2023 - 0836 - 49010 SIREN RD	\$ 5.89
05/16/23	3125	ONEAMERICA	Premiums - June	\$ 2,148.22
05/16/23	3126	OPTUM BANK	Monthly Maintenance	\$ 66.00
05/16/23	3127	PITNEY BOWES INC	Annual Fees 05/2023 - 05/2024	\$ 1,064.34
05/16/23	3128	PURCHASE POWER	Postage	\$ 2,500.00
05/16/23	3129	REPUBLIC SERVICES INC	April Service	\$ 5,766.88
05/16/23	3130	WEX BANK	April Statement - EFM	\$ 3,707.52
05/16/23	3131	WEX BANK	April Statement - Speedway	\$ 432.06
Total EFT Payments: 18				\$ 55,039.87

## Check Register

5/22/2023

Check Date	Check #	Vendor Name	Description	Total Amount	# Invoices
5/22/2023	5966	ABONMARCHE	Projects	\$ 97,468.00	6
5/22/2023	5967	ACCURATE CLEANING SERVICE, LLC	Cleaning Services - April 2023	\$ 1,000.00	1
5/22/2023	5968	ALLIED INC	Labor and Supplies	\$ 382.50	1
5/22/2023	5969	AMAZON CAPITAL SERVICES	Supplies	\$ 3,870.50	19
5/22/2023	5970	AMERICAN LEAK DETECTION	Leak Detection Services	\$ 10,000.00	1
5/22/2023	5971	ATECH COMPLETE COMPUTER SOLUTIONS	Computer Monitor	\$ 409.99	1
5/22/2023	5972	AUTO-WARES GROUP	Auto Parts & Supplies	\$ 109.23	2
5/22/2023	5973	BEAVER RESEARCH COMPANY	Hand Cleaner	\$ 150.00	1
5/22/2023	5974	BLACK GOLD HOLDINGS	Asphalt	\$ 660.62	4
5/22/2023	5975	C-COMM INC.	PD Trucks	\$ 1,299.98	2
5/22/2023	5976	CRONK SERVICES, LLC	Cemetery Mowing/Blight Cleanup	\$ 3,230.00	2
5/22/2023	5977	CRYSTAL FLASH	Fuel	\$ 768.07	1
5/22/2023	5978	DELUXE ECHOSTAR LLC	Film	\$ 80.00	2
5/22/2023	5979	ECONO SIGN & BARRICADE LLC	Signs	\$ 373.28	1
5/22/2023	5980	ETNA SUPPLY COMPANY	Manhole Cover Hook	\$ 72.00	1
5/22/2023	5981	FAMILY FARM AND HOME	Supplies	\$ 74.94	3
5/22/2023	5982	FRONTIER COMMUNICATIONS OF MICHIGAN	Phones	\$ 51.50	1
5/22/2023	5983	GALLAGHER INDUSTRIAL LAUNDRY INC	Uniforms	\$ 552.80	2
5/22/2023	5984	GALLS, LLC	Polo & Embroidery	\$ 65.19	1
5/22/2023	5985	GLOBAL ENVIRONMENTAL CONSULTING LLC	Testing	\$ 350.00	1
5/22/2023	5986	JACK DOHENY SUPPLIES INC	Vactor Truck Service	\$ 3,090.33	1
5/22/2023	5987	JAMIE VAN SLYKE	Cleaning Services - Riverfront Restrooms	\$ 270.00	1
5/22/2023	5988	KAECHLE PUBLICATIONS, INC	Publishing	\$ 530.00	1
5/22/2023	5989	KEN'S TIRE SERVICE, INC.	Tires	\$ 80.00	1
5/22/2023	5990	MCEWEN LAW OFFICE, P.C.	Professional Services	\$ 2,757.50	1
5/22/2023	5991	METRON FARNIER LLC	Meters	\$ 4,872.00	1
5/22/2023	5992	MICHAEL ENGLAND	Employee Reimbursement - Work Boots	\$ 33.41	1
5/22/2023	5993	MILBOCKER & SONS INC	Streetscape Project	\$ 357,213.15	1
5/22/2023	5994	NAPA AUTO PARTS OF ALLEGAN	Auto Parts & Supplies	\$ 127.82	3
5/22/2023	5995	NIENHUIS, JUSTIN	UB Refund	\$ 173.77	1
5/22/2023	5996	NORTHSTOCK INC	Actuators	\$ 4,791.58	1
5/22/2023	5997	NORTHWEST KENT MECHANICAL CO	WTP Raw Water Pipe Replacement	\$ 43,530.00	1
5/22/2023	5998	NYE UNIFORM COMPANY	Uniforms	\$ 317.00	1
5/22/2023	5999	PEERLESS-MIDWEST INC	Annual Maintenance Fees	\$ 1,625.00	1
5/22/2023	6000	PJ PRINTING LLC	Door Hangers	\$ 20.63	1
5/22/2023	6001	PREIN & NEWHOF, INC.	Water Reliability Update	\$ 59.00	1
5/22/2023	6002	PROFESSIONAL CODE INSPECTORS OF MI	Permits - March & April	\$ 7,717.80	2
5/22/2023	6003	RICOH USA, INC.	Printing Services	\$ 381.25	2
5/22/2023	6004	SHAWNA KELLEY	Lead Water Service Refund	\$ 250.00	1
5/22/2023	6005	SIEGFRIED CRANDALL PC	Professional Services	\$ 350.00	1
5/22/2023	6006	STATE INDUSTRIAL PRODUCTS CORP	Fresh Zone Program/Glass Bright	\$ 3,577.08	2
5/22/2023	6007	SYSTEMS SPECIALTIES COMPANY	Gearbox and Handwheel	\$ 1,020.00	1
5/22/2023	6008	TIRE RECYCLERS LLC	Tire Recycling - Spring Cleanup	\$ 1,296.00	1
5/22/2023	6009	TRACE ANALYTICAL LABORATORIES INC	Testing	\$ 222.00	2
5/22/2023	6010	UNITED WHOLESALE GROCERY	Regent Concessions	\$ 366.75	1
5/22/2023	6011	VC3 INC	Downpayment	\$ 3,840.00	1
5/22/2023	6012	VERIZON WIRELESS SERVICES LLC	Cell Phone Statement - April 2023	\$ 1,881.64	1
5/22/2023	6013	WAANDERS CONCRETE CO.	Limestone	\$ 241.00	1
5/22/2023	6014	WATER SOLUTIONS UNLIMITED	Water Solutions	\$ 6,399.14	1
5/22/2023	6015	WEST MICHIGAN BASEBALL FRANCHISING	Regent Concessions	\$ 258.24	1
5/22/2023	6016	WEST OLIVE NURSERY INC.	Plants & Flowers	\$ 732.00	1
5/22/2023	6017	WYOMING ASPHALT PAVING CO INC	Asphalt	\$ 74.24	1
5/22/2023	6018	ZOOM EXPRESS LAUNDRY	Dry Cleaning	\$ 4.50	1
<b>Total Checks: 53</b>				<b>\$ 569,071.43</b>	<b>77</b>



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

## MEMORANDUM

TO: Allegan City Council  
FROM: Tracy J. Stull, Finance Director/Treasurer  
REVIEWED BY: Joel Dye, City Manager  
DATE: May 22, 2023

SUBJECT: Request to adopt Resolution 23.16 Adoption of the City of Allegan  
FY2024 Budget

### Action Requested:

It is requested that City Council adopt Resolution 23.16 Adoption of the City of Allegan FY2024 Budget.

### Background:

The City of Allegan FY2024 Budget begins on July 1, 2023 and runs through June 30, 2024. Over the past several months, Staff has been assembling the FY2024 City of Allegan Budget. As part of the approval process, City Council held a public hearing on May 8, 2023, to receive public comments about the City of Allegan FY2024 Budget. No comments were received from the public.

### Attachment(s):

Resolution 23.16  
FY 2024 City of Allegan Budget



**CITY OF ALLEGAN ALLEGAN, MICHIGAN  
RESOLUTION 23.16**

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

**WHEREAS**, the City Manager of the City of Allegan, per 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 that it 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**

## **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 22nd day of May 2023.**

**Michaela Kleehammer, City Clerk**

---

# 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

**TOTAL REVENUE..... \$ 6,456,846**

**TOTAL EXPENDITURES..... \$ 6,456,846**

LEGISLATIVE AND GENERAL GOVERNMENT..... \$ 1,557,095

PUBLIC SAFETY..... \$ 1,910,106

PUBLIC WORKS..... \$ 2,261,435

RECREATION AND CULTURE..... \$ 728,210

**\$ 6,456,846**

## 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
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591 Water	\$ 3,189,500	\$ (416,465)	\$ 3,605,965	\$ 3,605,965
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

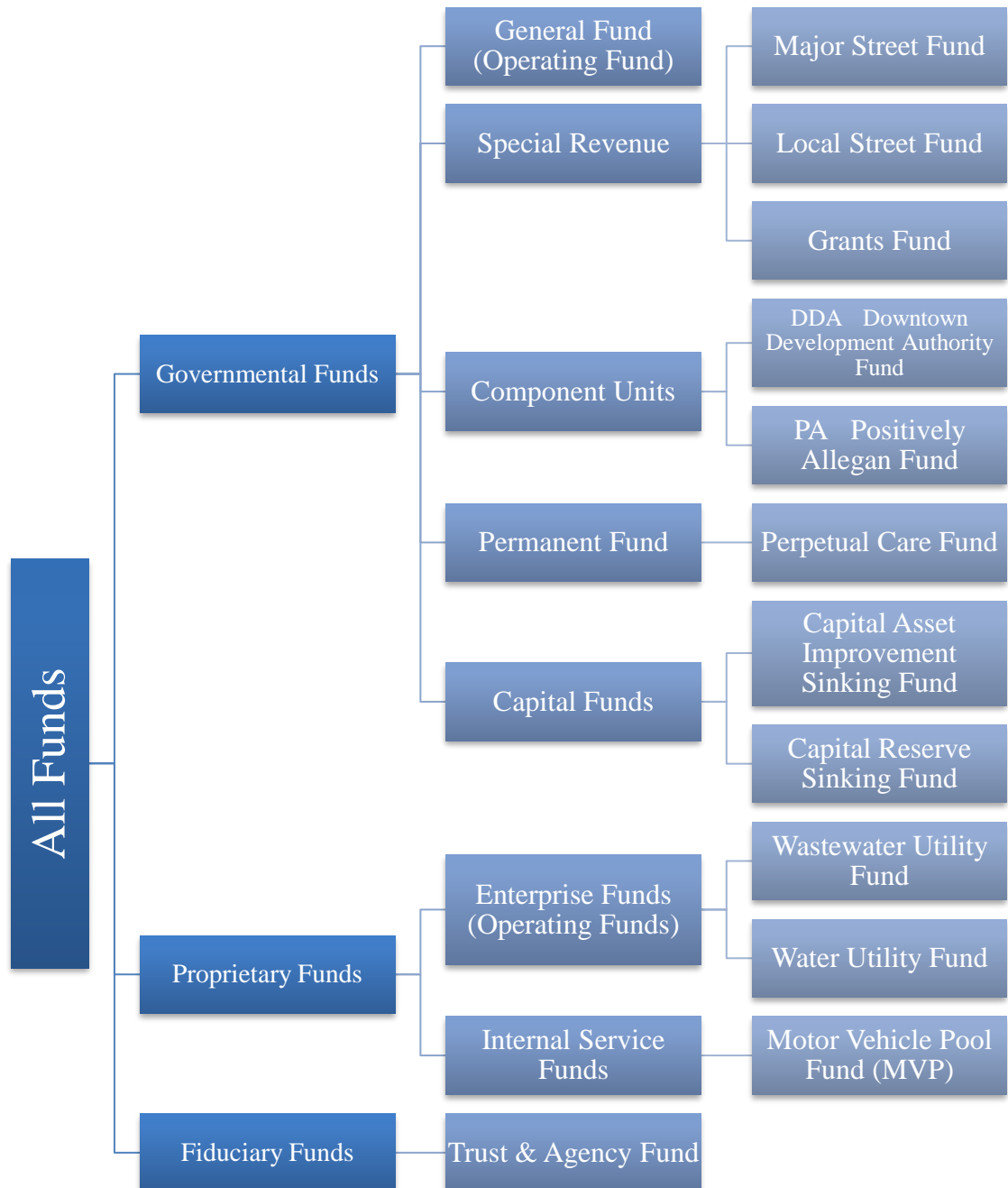
Budget Overview & Summaries

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.





## 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.

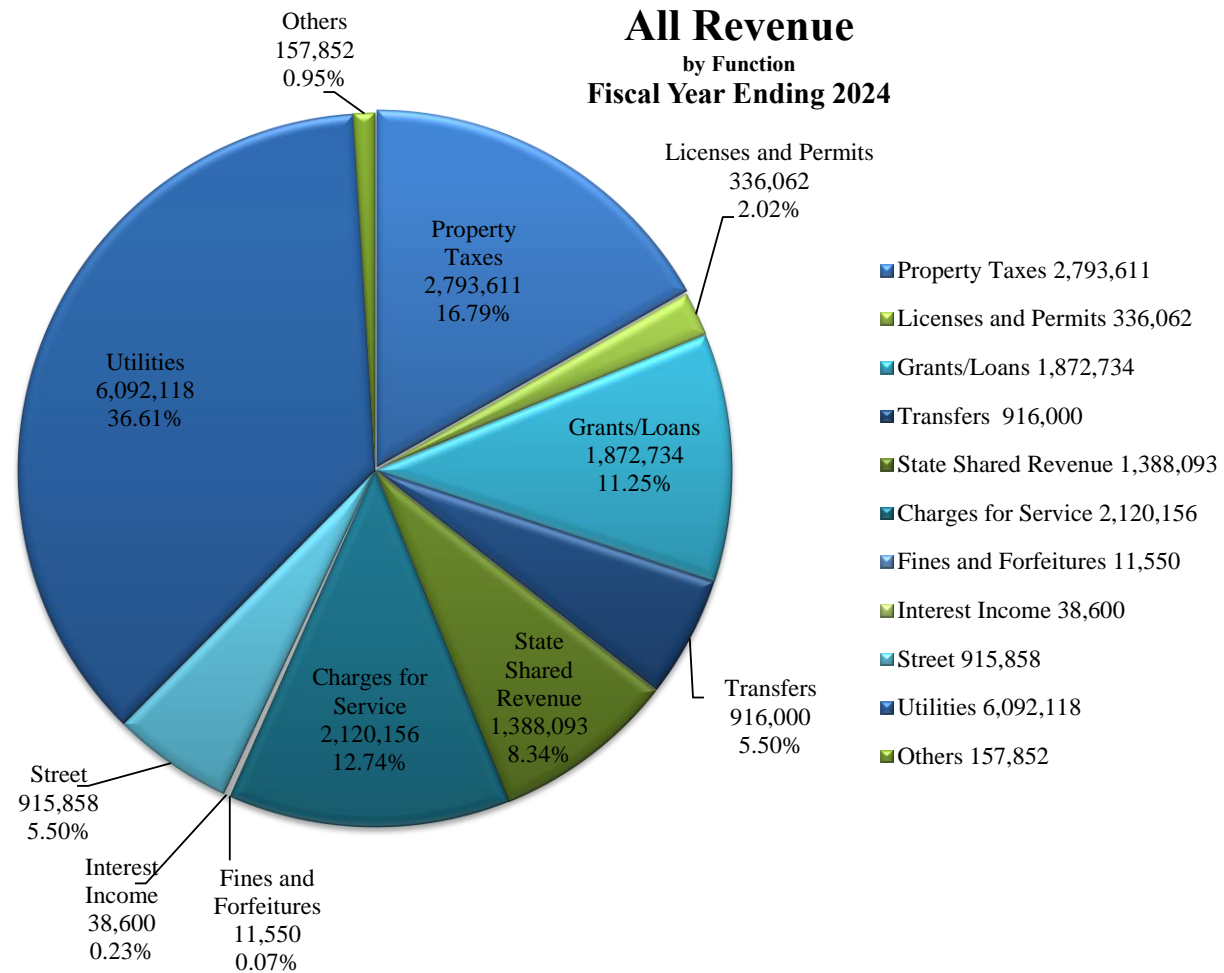
The below table identifies which departments oversees each fund. Notably, the City Manager and the Finance Director have the final administrative oversight of the department funds. City Council holds the final authoritative decision on approving the budget, amending the budget, and authorizing certain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

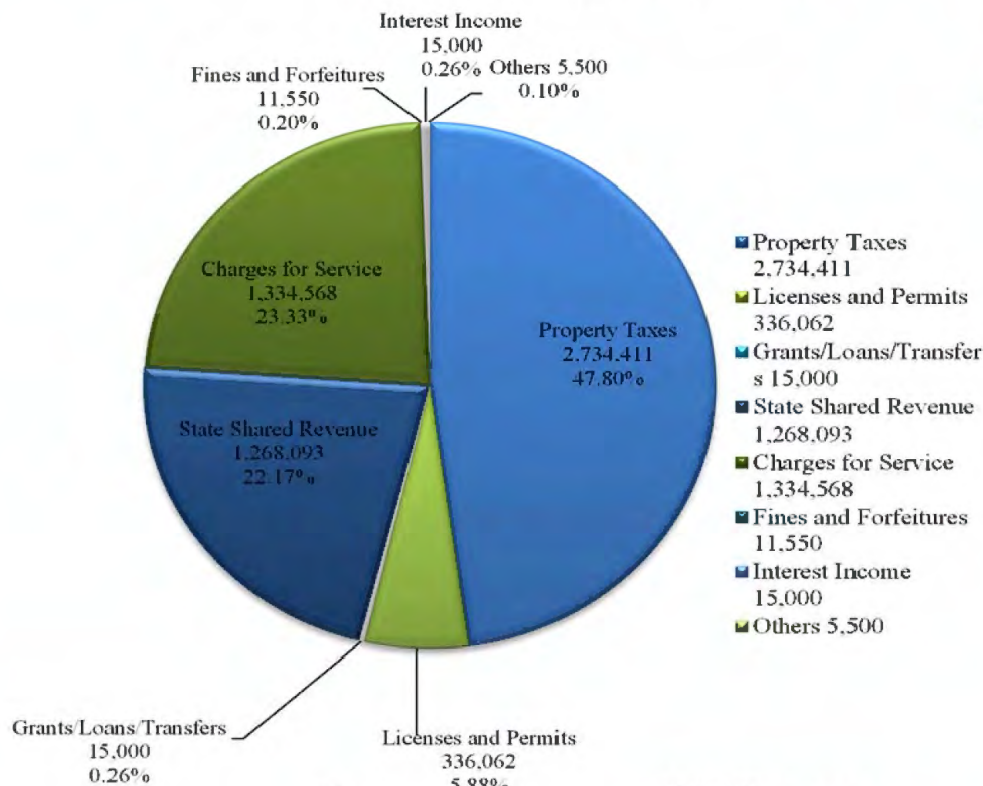
	2021 Actual	2022 Actual	% Actual	2023 Projected	% Chg	2024 Proposed	% Chg	2025 Proposed	2026 Proposed
<b>101 General Fund</b>									
000-Revenue	5,819,897	5,871,842	0.9%	5,729,004	-2.4%	5,720,184	-0.2%	5,893,438	6,014,432
<b>General Fund Revenues</b>	5,819,897	5,871,842	0.9%	5,729,004	-2.4%	5,720,184	-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:

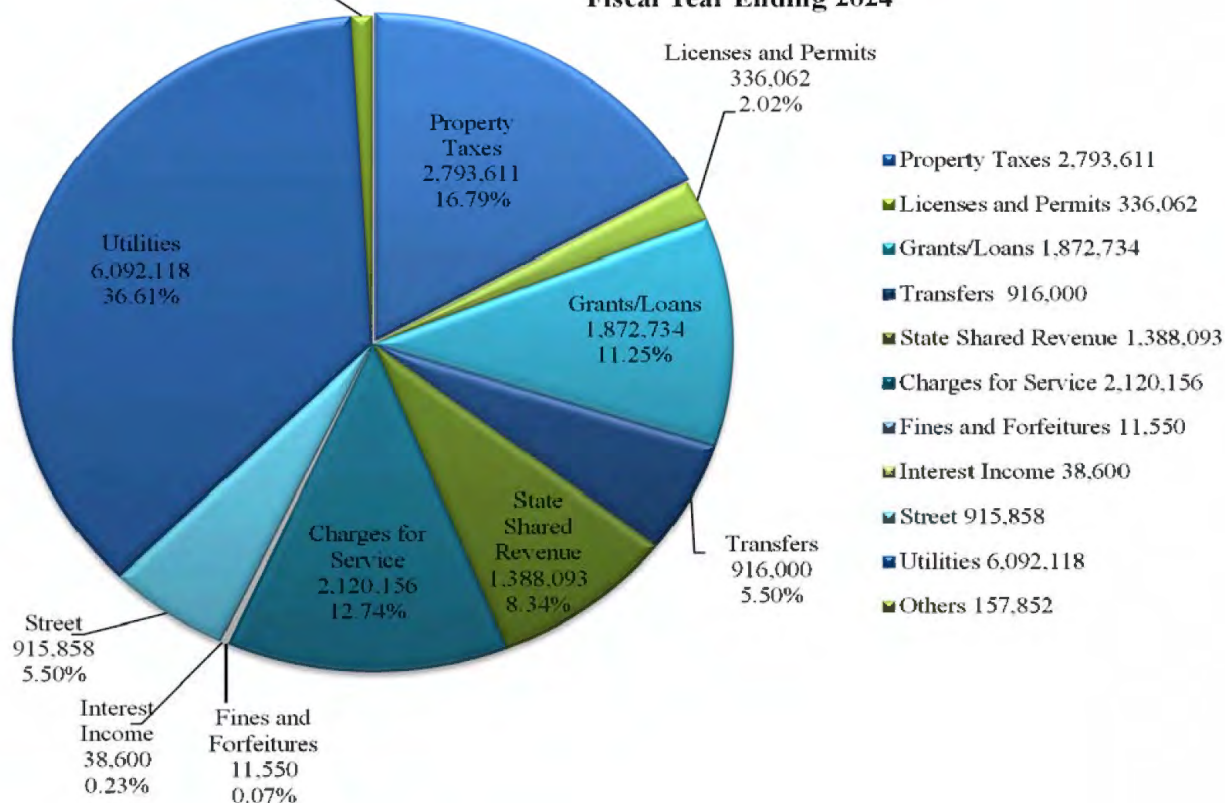
Real Property Tax Improving slightly 1-5%, Personal Property Tax decreasing, State Revenue Sharing increasing 2-5%, Major and Local Street Revenue is set to increase 1-3%, Interest Income increasing by less than .5%, Fees & Fine, Licenses & Permits remain the same, and Other Revenues are estimated with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

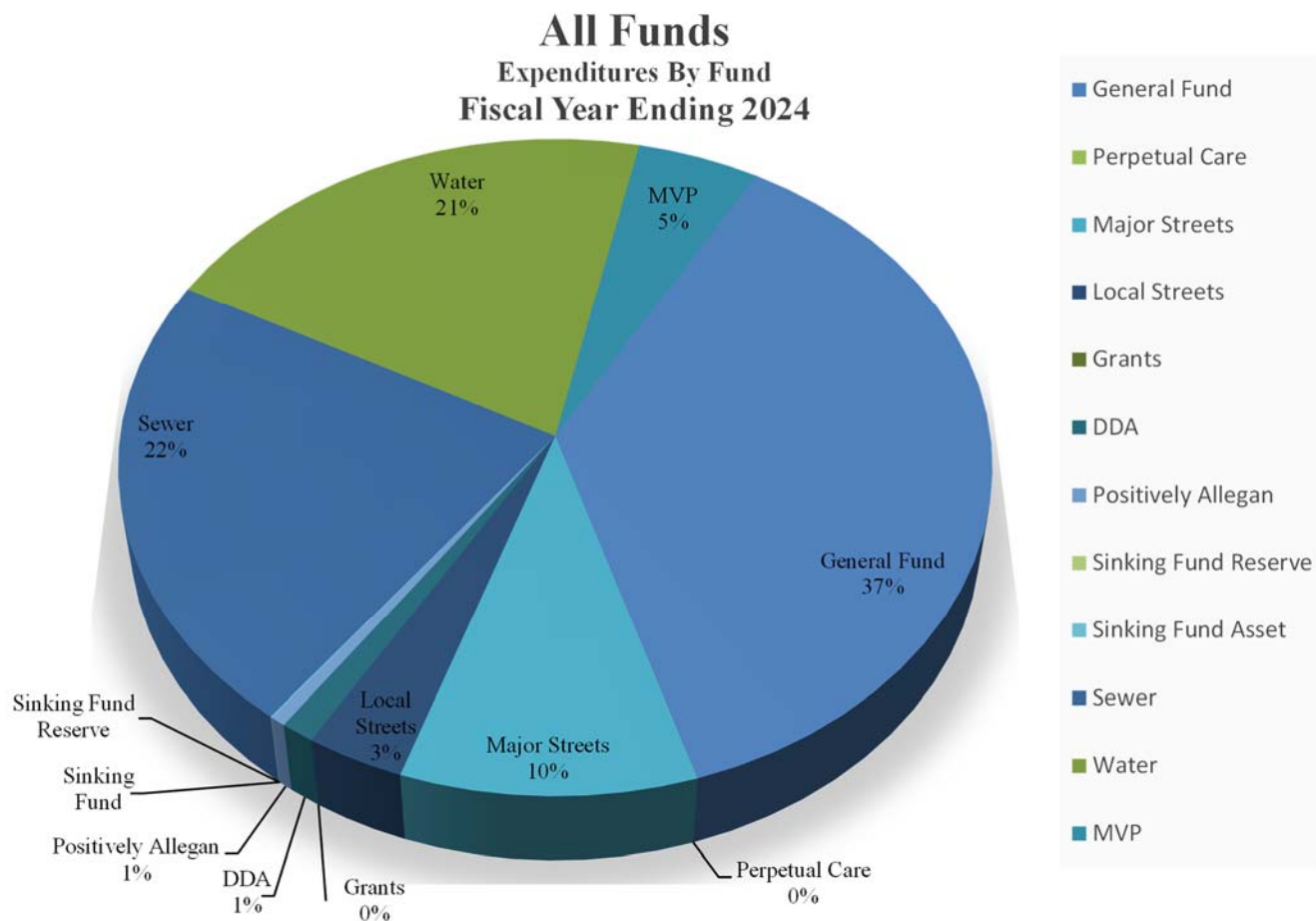
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## EXPENDITURES

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:

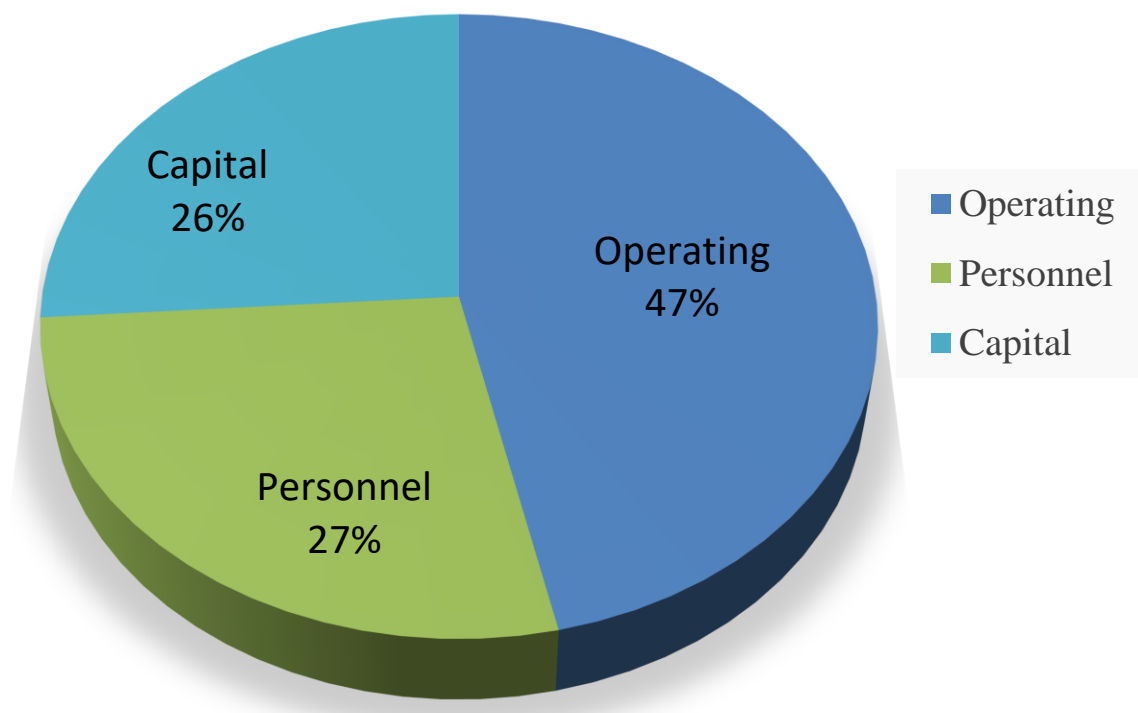
Insurance Related Premiums decreasing due to change of plan, Personnel related items increasing 3-5%, and other operating costs increasing by 0-5%.

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

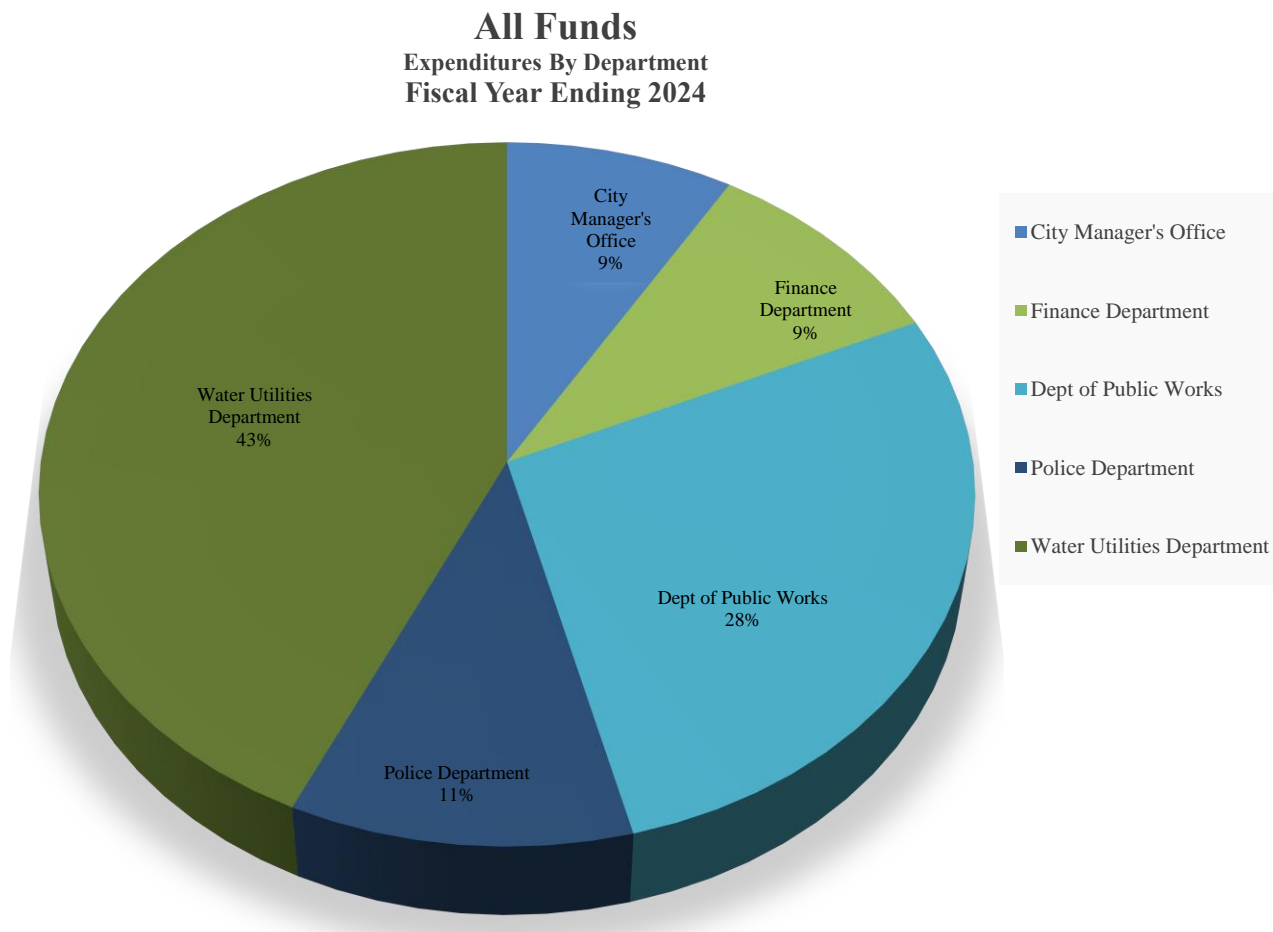
## All Funds

### Expenditures By Object

### Fiscal Year Ending 2024

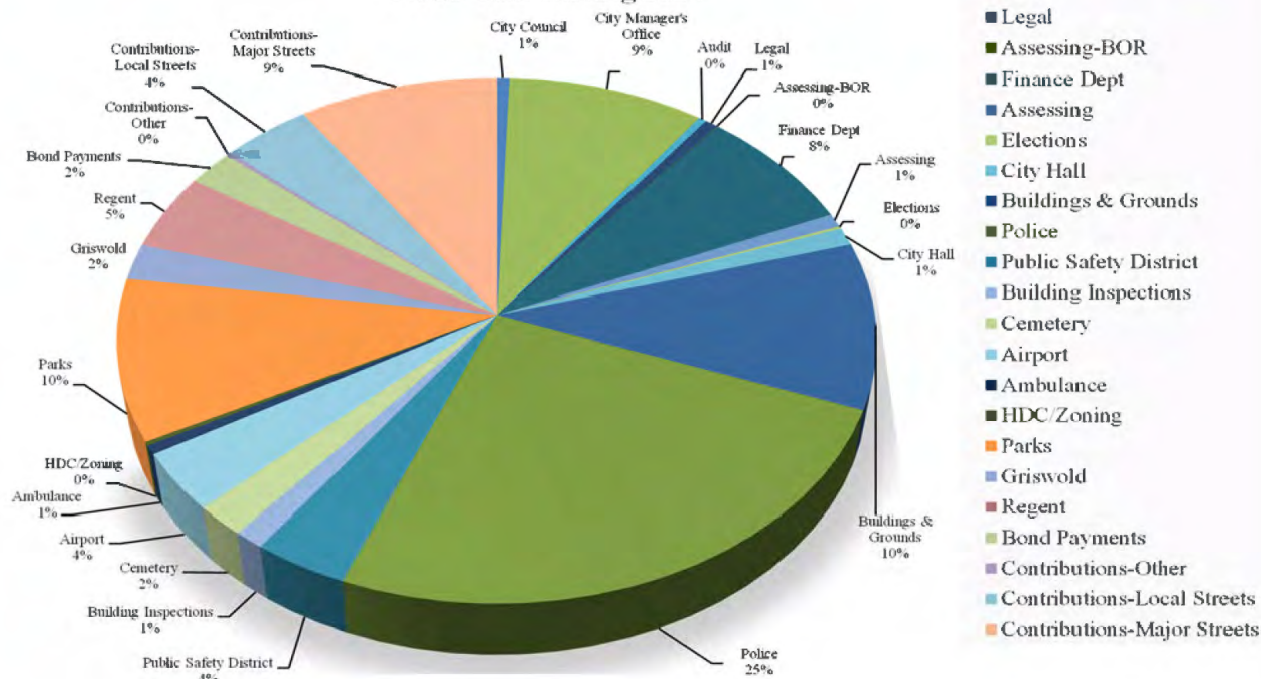


Below is a chart that shows the budgeted expenditures for fiscal year 2024 for the different department types:

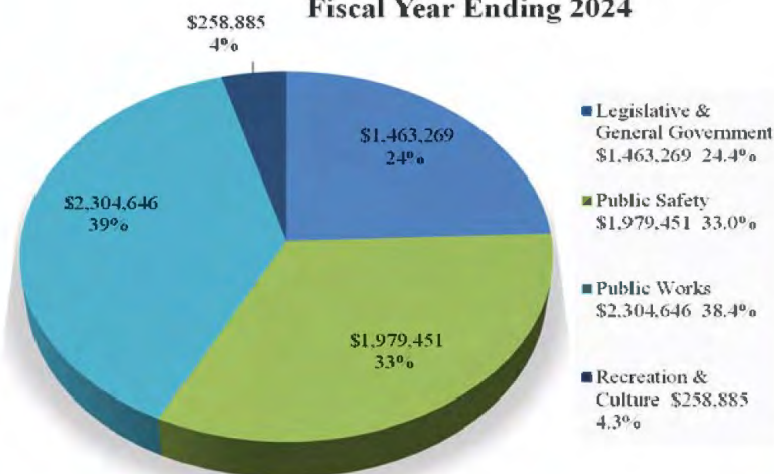




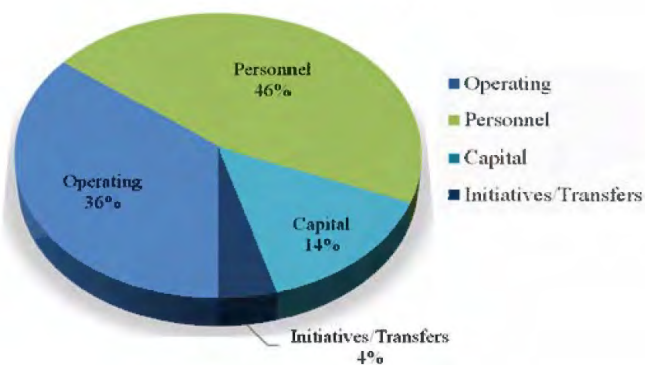
### General Fund Expenditures By Department Fiscal Year Ending 2024



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



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

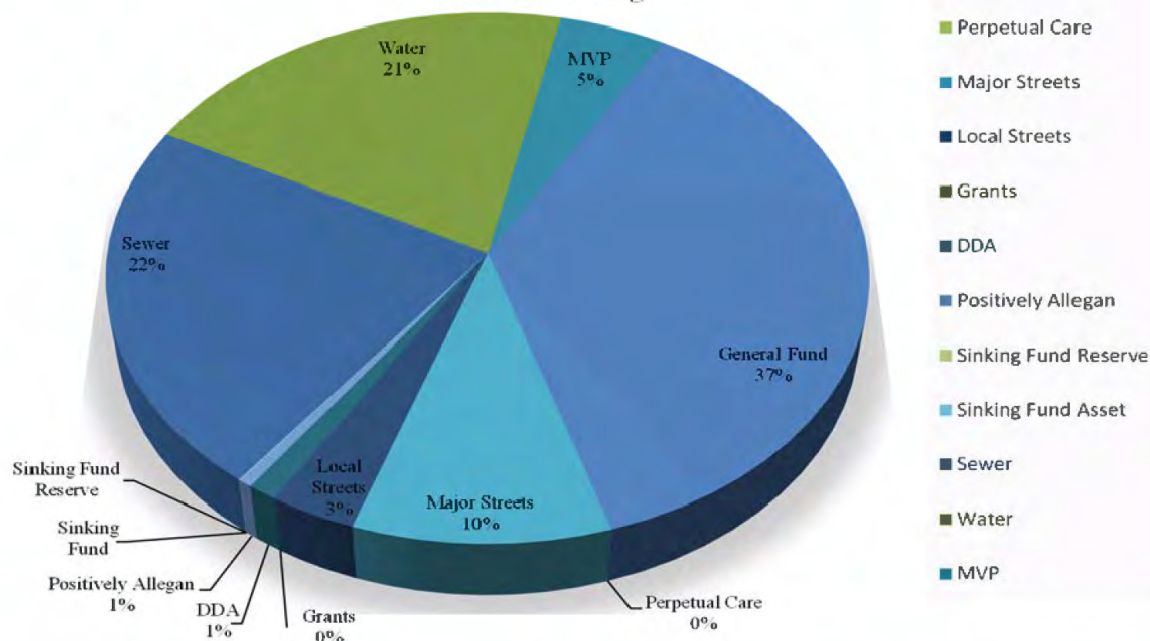






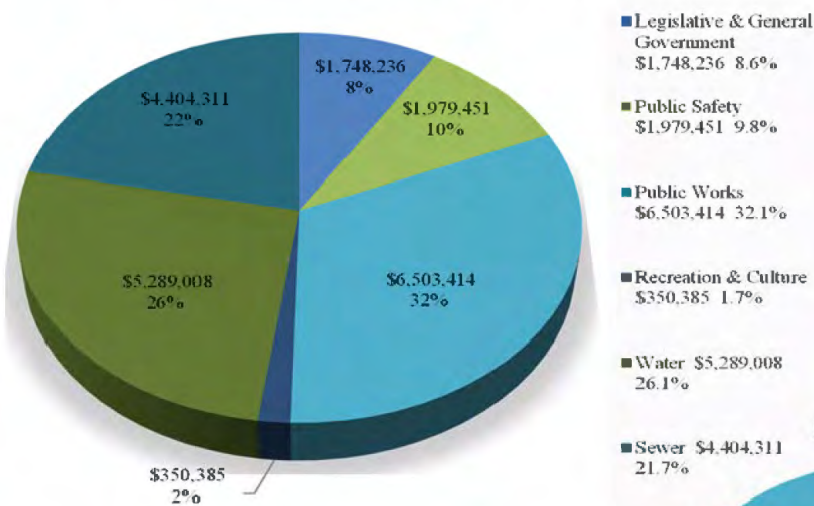
### All Funds

Expenditures By Fund  
Fiscal Year Ending 2024



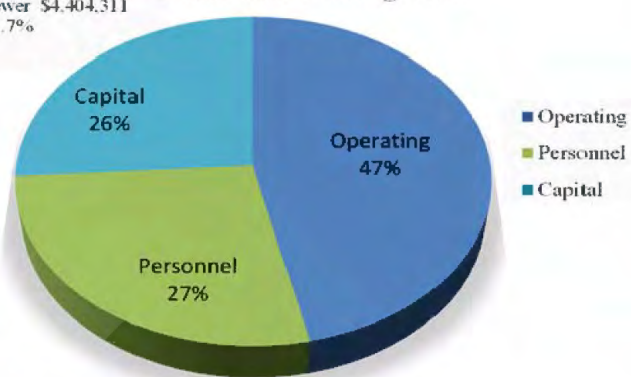
### All Funds

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:**

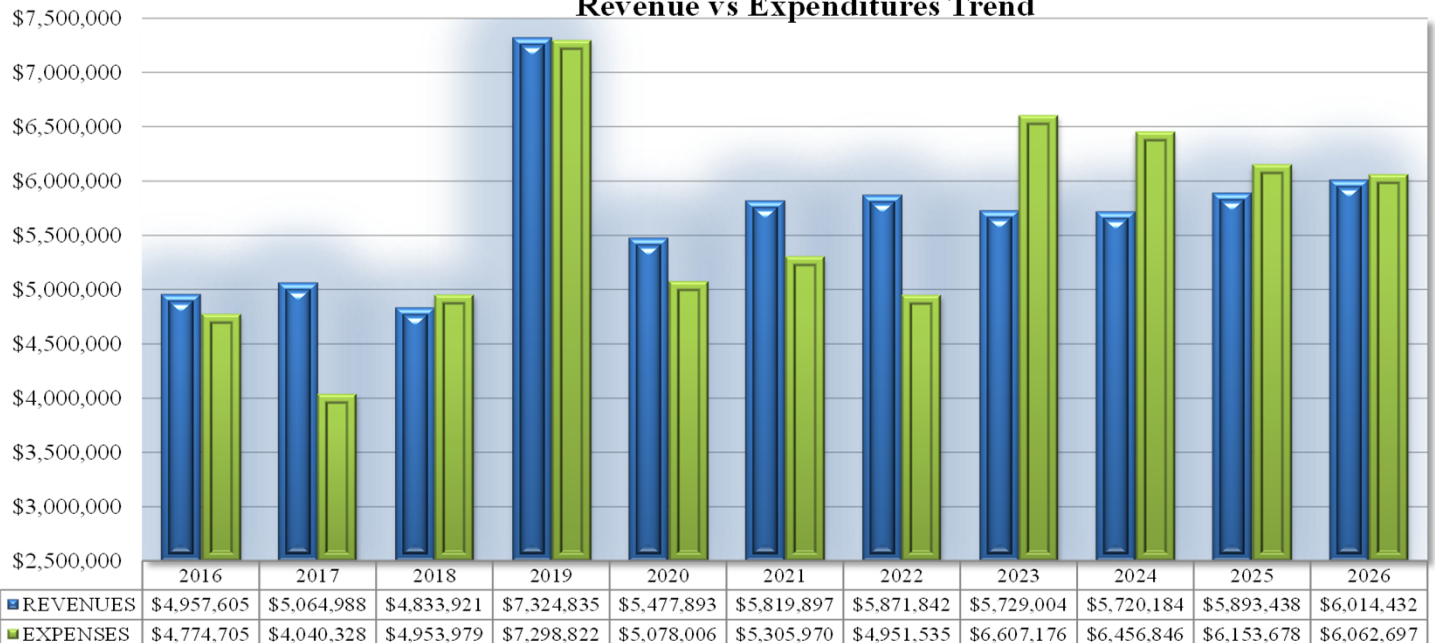
<b>000-GENERAL FUND REVENUE</b>	<b>5,819,897</b>	<b>5,871,842</b>	<b>5,729,004</b>	<b>5,720,184</b>	<b>5,893,438</b>	<b>6,014,432</b>
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**EXPENDITURES:**

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

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

**FUND 299 - CAPITAL SINKING**

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



**CITY OF ALLEGAN**  
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**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**  
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**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**  
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FY 2021	FY 2022	FY 2023	FY 2024		FY 2025	FY 2026
20-21	21-22	22-23	23-24		24-25	25-26
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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**  
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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>

REVENUES							
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
Total Estimated Revenues	13,382,451	13,549,040	25,141,463	16,642,634	100%	15,247,089	15,953,734
EXPENDITURES							
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)	(5,122,714)	(8,480,791)	(8,146,990)	47%	(8,226,581)	(8,365,925)
Capital	(2,810,679)	(2,737,925)	(15,866,286)	(4,563,663)	26%	(2,476,950)	(2,412,320)
Total Estimated Appropriations	(11,495,619)	(11,989,513)	(29,179,414)	(17,511,433)	100%	(15,507,481)	(15,619,463)

<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)
Total Capital Asset (Acq./Depr)	(360,129)	(1,587,890)	0	0		0	0
<b>FUND BALANCE: Excess (Deficiency)</b>	<b>11,434,208</b>	<b>11,405,845</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%	95.1%	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)	(5,122,714)	(8,480,791)	(8,146,990)	47%	(8,226,581)	(8,365,925)
<b>Operational Budget Total</b>	<b>3,528,244</b>	<b>3,831,021</b>	<b>(154,858)</b>	<b>952,131</b>	<b>74%</b>	<b>1,139,058</b>	<b>1,209,090</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)	(2,737,925)	(15,866,286)	(4,563,663)	26%	(2,476,950)	(2,412,320)
<b>Capital Budget Total</b>	<b>(1,641,412)</b>	<b>(2,271,494)</b>	<b>(3,883,093)</b>	<b>(1,820,929)</b>	<b>43%</b>	<b>(1,399,450)</b>	<b>(874,820)</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.

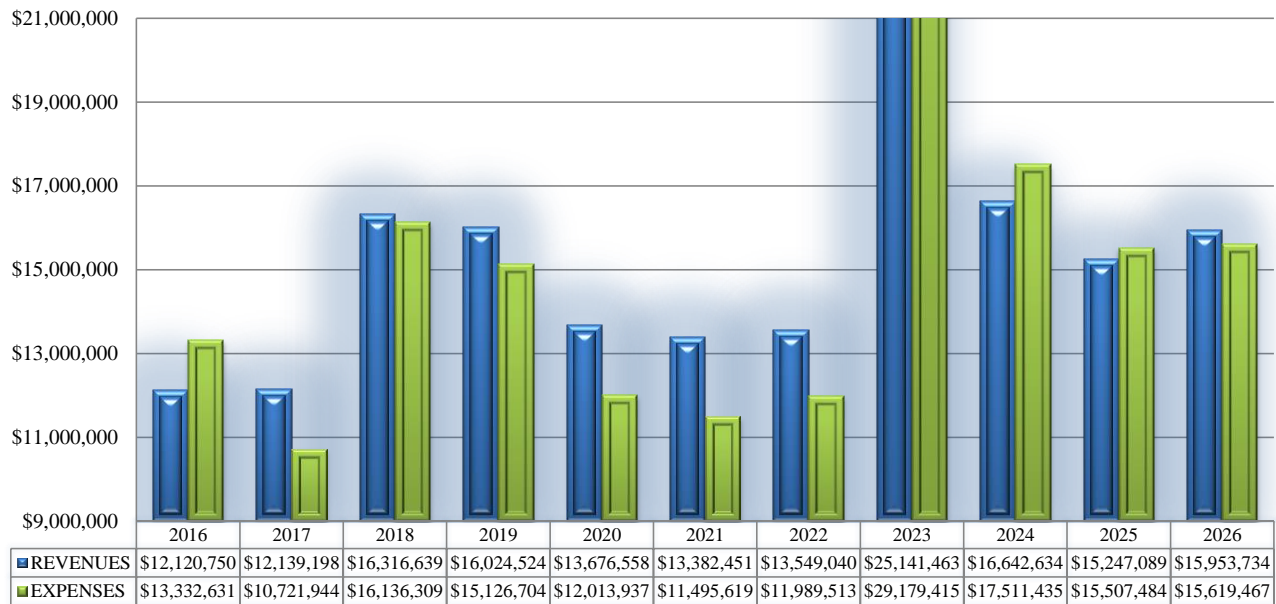
Further information about the City of Allegan's proposed budget for the fiscal year beginning July 1, 2023 is available at City Hall in the Finance Department. Budget information is also included on the City of Allegan's website at [www.cityofallegan.org](http://www.cityofallegan.org).



## 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.

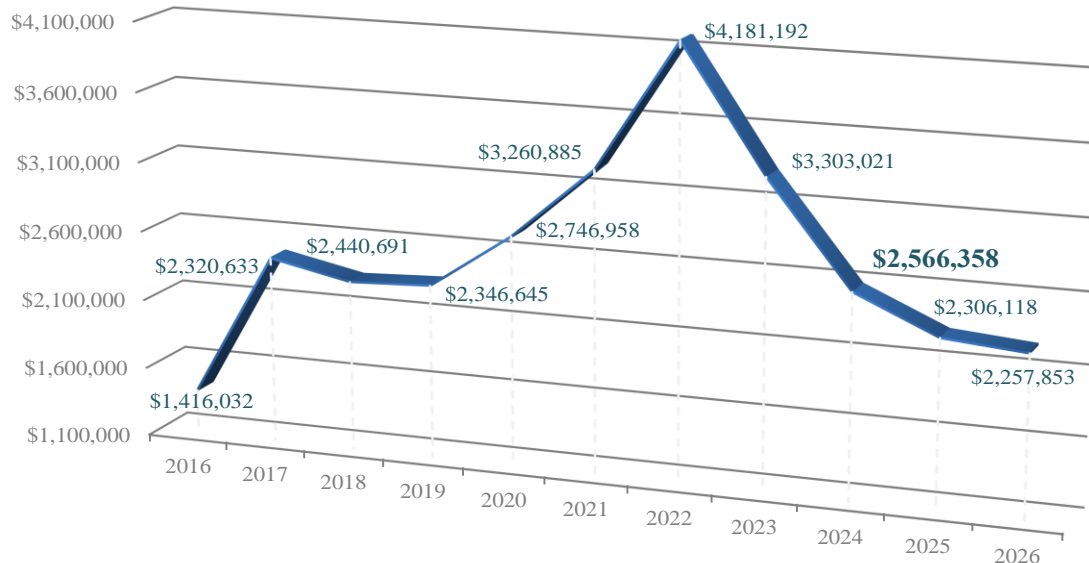
As for the other thirteen (13) funds, the fund balance is set up in such a manner that those funds remain financially sound and are capable of addressing unforeseen issues.



### 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

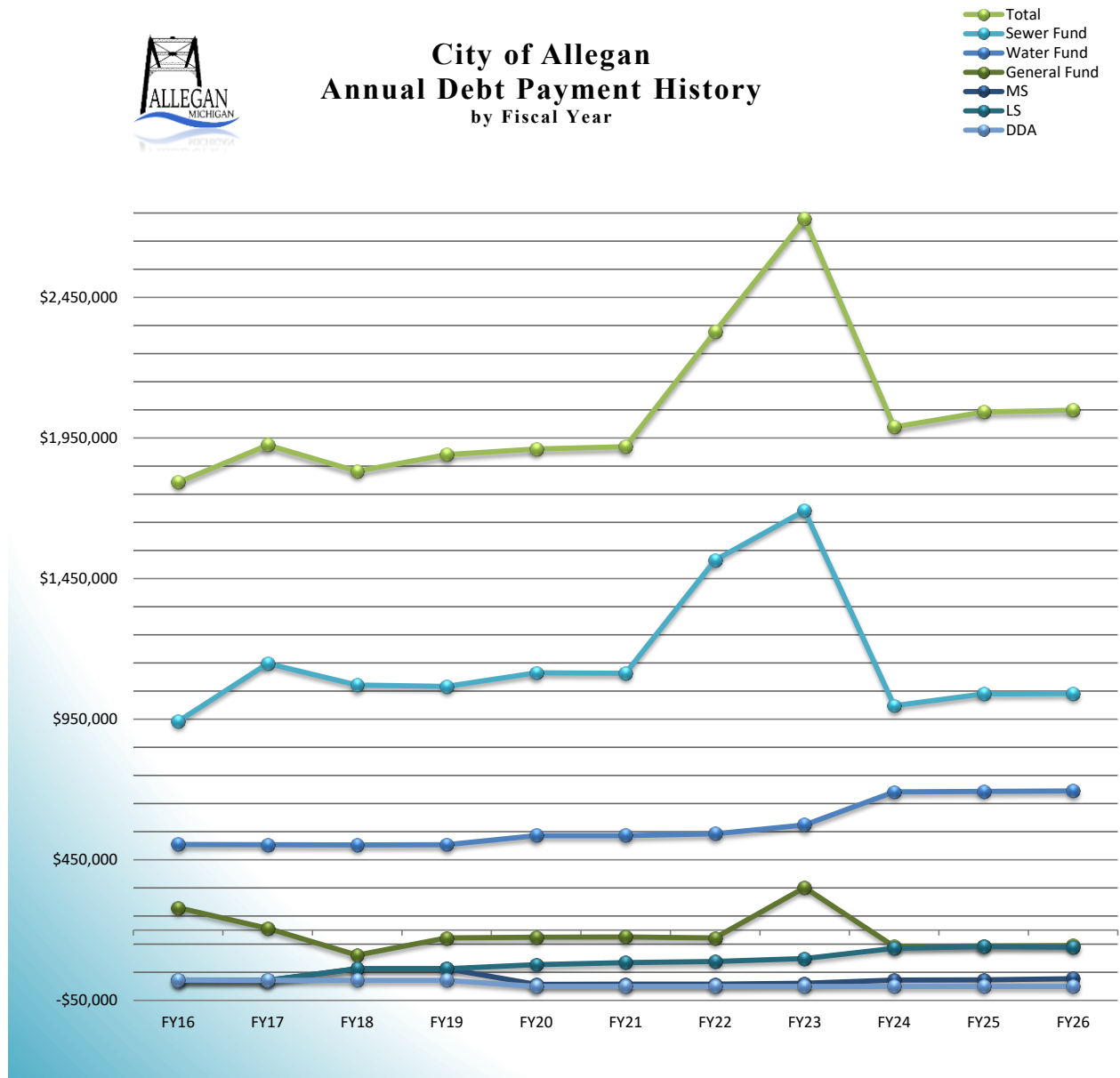


Property taxes account for 47.81% of General Fund revenues and 16.43% of All Fund revenues. Only \$0.37 of every tax dollar paid stays with the City of Allegan to fund the city services provided to citizens. The illustration above shows the distribution of the City's property tax dollars.



## 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.





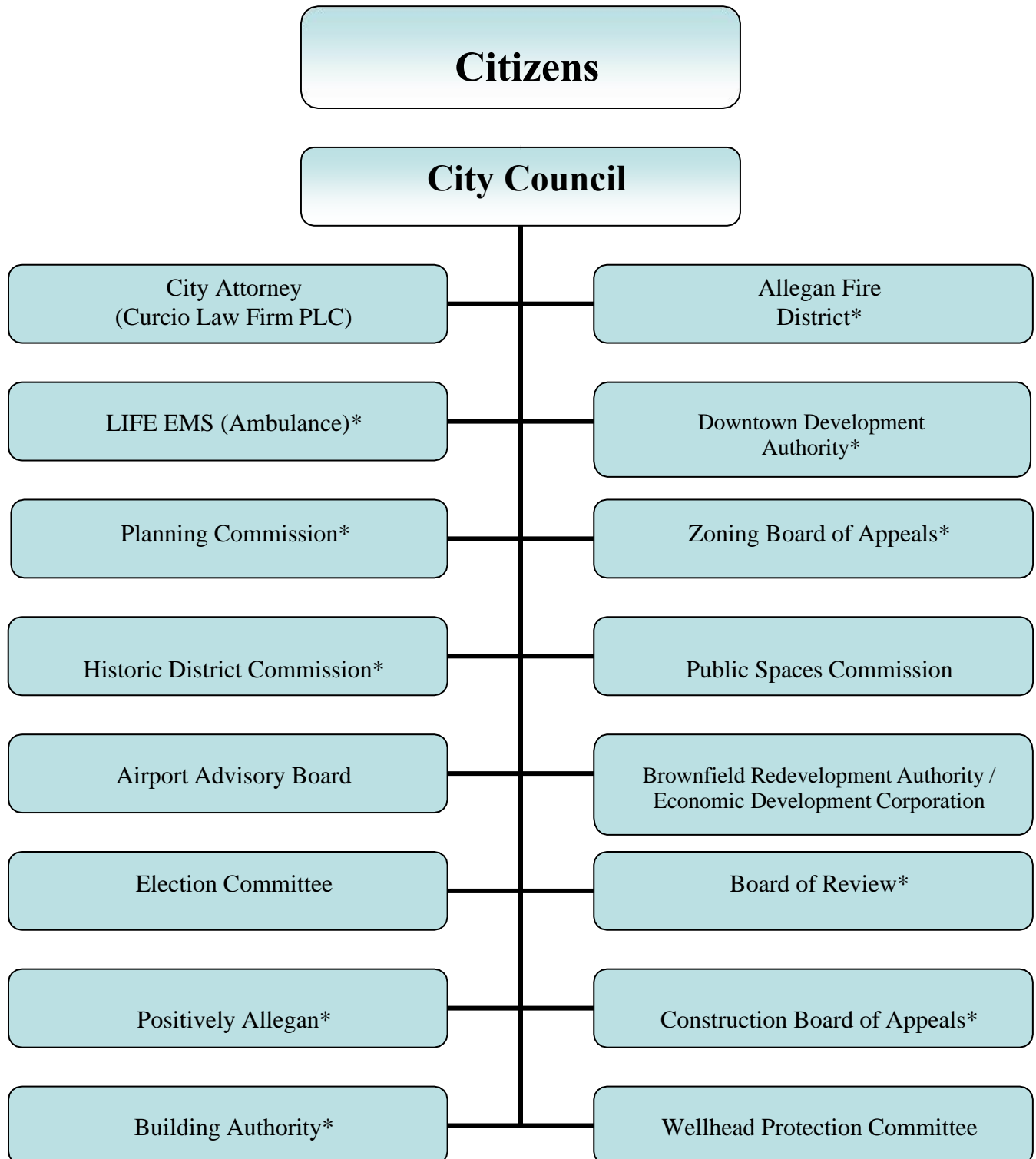
## ALLEGAN CITY COUNCIL

### 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>

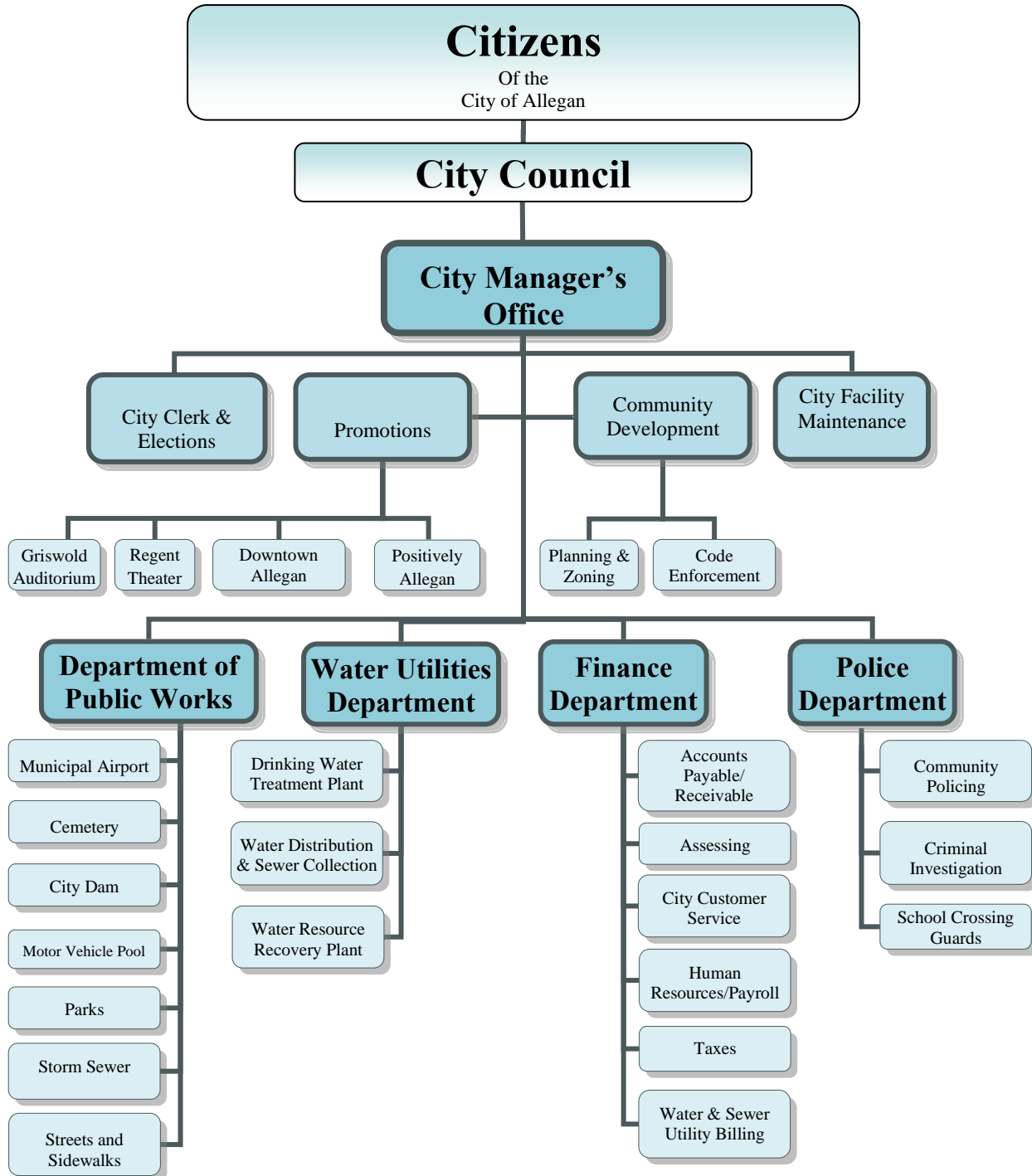


# Advisory Organizational Chart



\* 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:

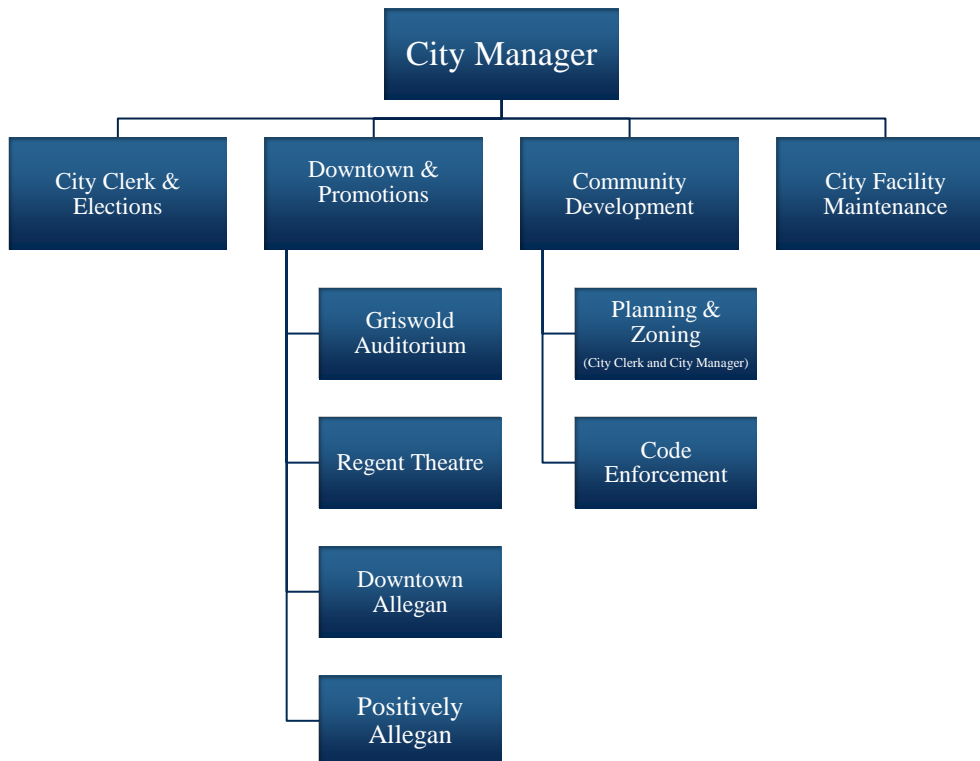
- Administration
- City Clerk
- Promotions
- Community Development

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
<b>805-GRISWOLD EXPENDITURES</b>							
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	CAPITAL	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 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 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:

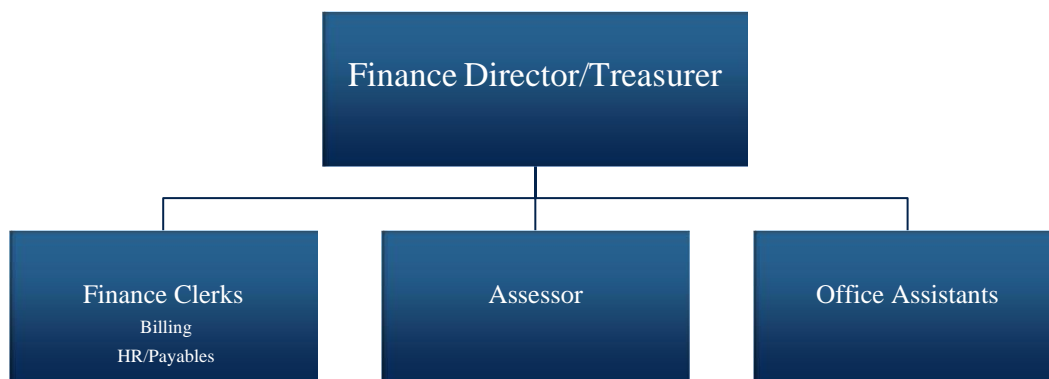
- Customer Service
- Tax and Assessing
- Issuance of Debt
- Investments
- Human Resources and Payroll
- Utility Billing
- Accounts Payable and Receivable
- Grant Administration

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 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 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:

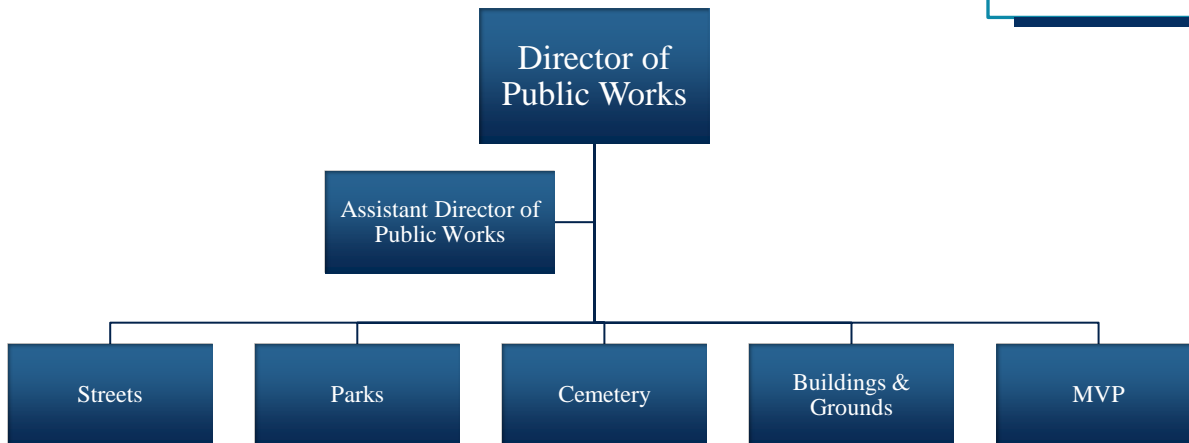
- Municipal Airport
- Cemetery
- City Dam
- Motor Vehicle Pool
- Parks
- Storm Sewer
- Streets & Sidewalks

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	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 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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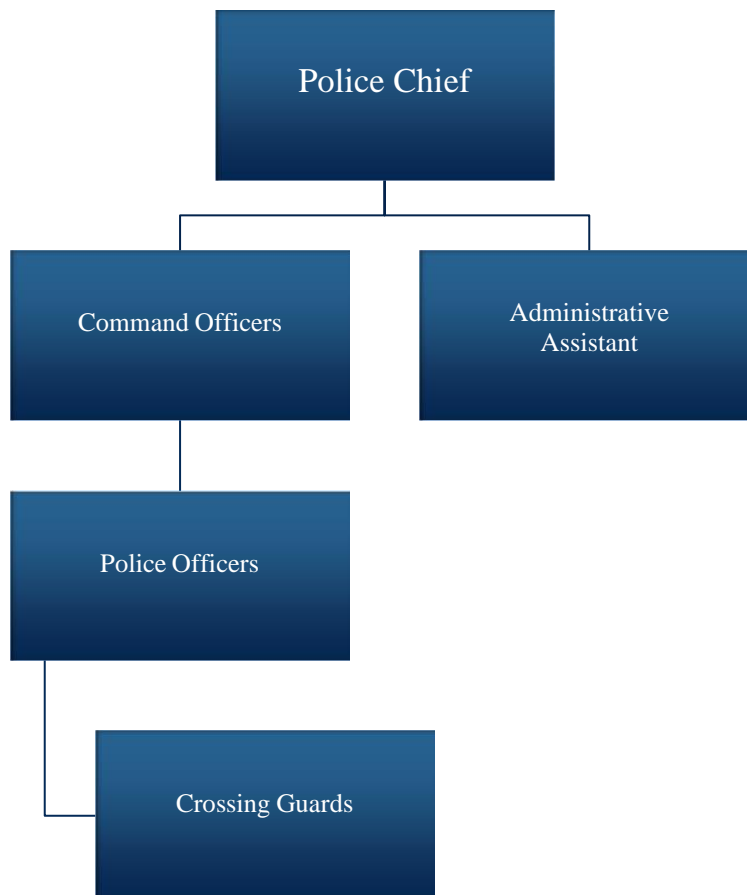
### STAFF ORGANIZATIONAL CHART

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:

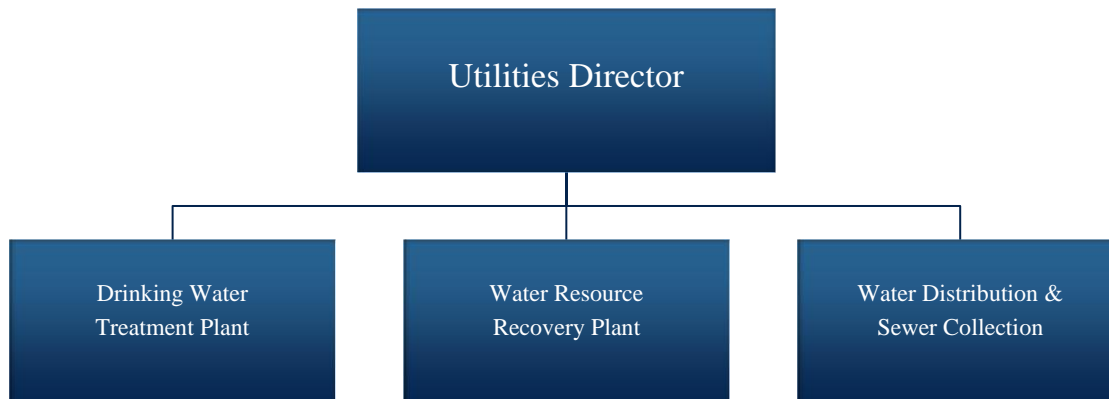
- Drinking Water Plant
- Water Distribution and Sewer Collection
- Water Resource Recovery Plant

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	10,800	10,800	10,800	10,800
590-000-64310	Surcharges-Perrigo BOD	817,157	1,061,882	1,000,000	1,186,024	1,191,954	1,197,914
590-000-64400	Commodity Sales	796,350	884,007	878,922	1,044,609	1,049,832	1,055,081
590-000-64410	Ready To Serve	547,095	564,198	547,932	583,900	586,820	589,754
590-000-64420	Township-RTS	36,431	36,996	36,953	38,050	38,240	38,431
590-000-64430	Township-Flat Rate	32,673	33,761	33,722	34,700	34,874	35,048
590-000-64440	Township-Debt Service	14,140	14,143	14,103	14,103	14,103	14,103
590-000-64460	Township-Metered Usage	49,064	47,499	33,119	50,000	50,250	50,501
590-000-64470	Inspection Fees/IPP	9,440	6,661	5,000	5,000	5,000	5,000
590-000-64480	Septage Receiving Fees	542,257	540,043	557,531	609,000	618,135	627,407
590-000-64485	Liquid Industrial Waste Fees	401,704	360,720	287,656	366,000	367,830	369,669
590-000-64600	Penalties	14,538	37,259	30,000	30,000	30,000	30,000
590-000-64700	Revenues-New Extensions	10,550	9,585	17,500	10,000	10,000	10,000
590-000-66500	Interest Income	1,589	(94,007)	5,000	5,000	5,000	5,000
590-000-68100	Grants/Loans	0	0	2,000,000	0	0	0
590-000-68400	Misc. Income	0	340	1,000	1,000	1,000	1,000
<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	322,475	330,537	338,800	347,270
590-558-96500	Township Agreement	9,243	18,166	13,700	13,700	13,700	13,700
<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	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**

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

**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	2023 CIP Bond (P)	0	0	0	100,000	105,000	105,000
591-923-99300	2023 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>
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>22,400</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
Fiscal Year 2032 (FY2031/32)			\$ 1,058,838	\$ -	\$ -	\$ 1,058,838
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
Fiscal Year 2033 (FY2032/33)			\$ 1,048,838	\$ -	\$ -	\$ 1,048,838
Total 10 Year CIP			\$ 27,529,144	\$ 7,167,102	\$ 6,920,976	\$ 13,441,066

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

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

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.

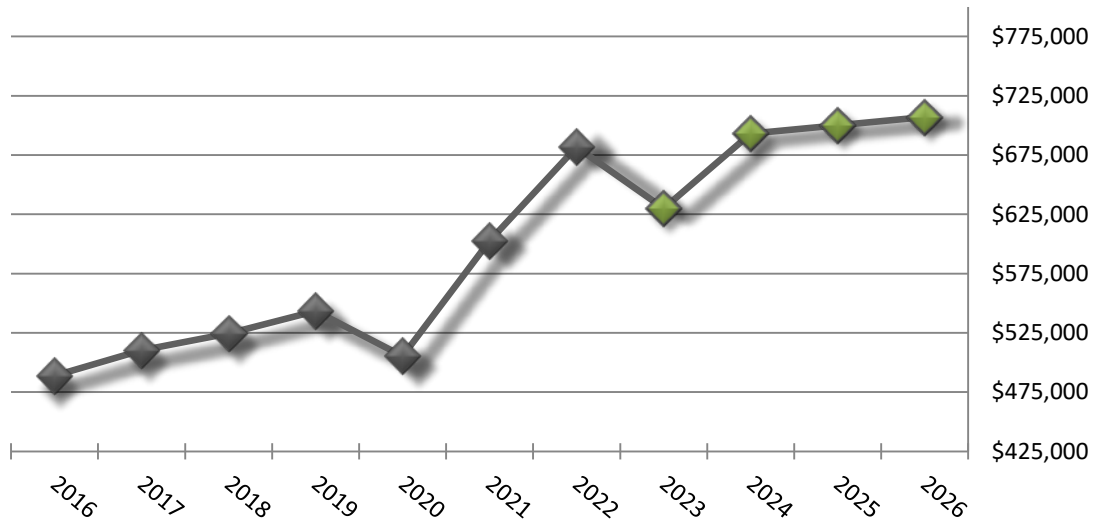
There are 280 cities, 253 villages, and 1,240 townships (CVTs) in the state of Michigan, along with 83 counties.



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%

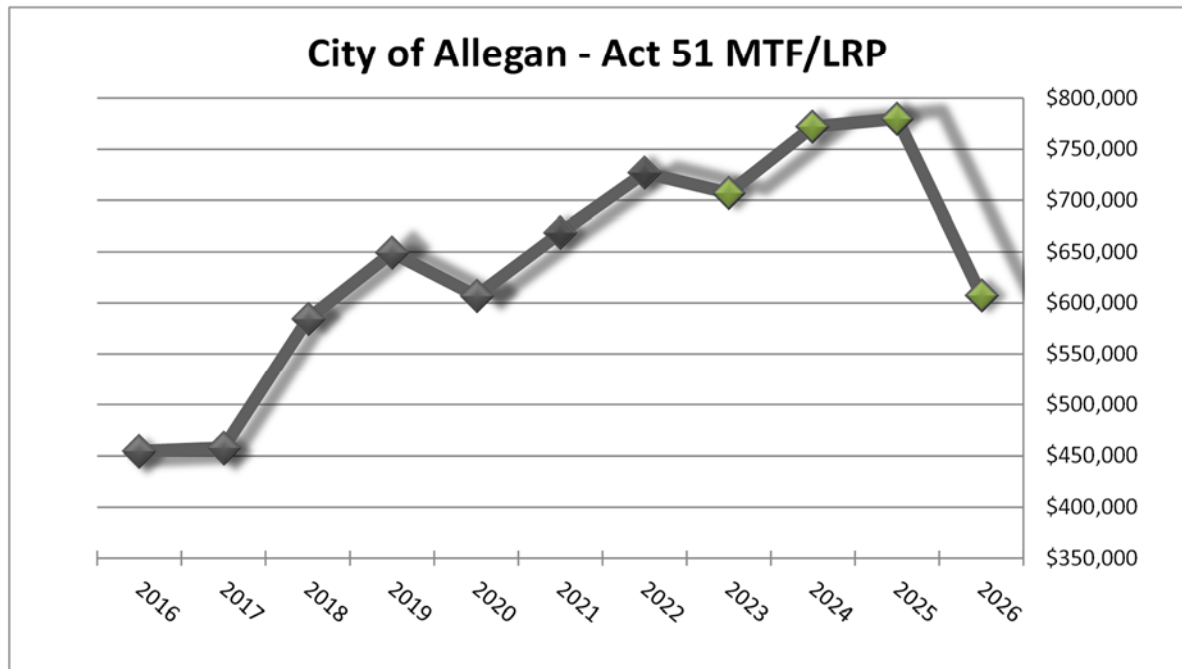
**City of Allegan - State Revenue Sharing**



**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%.

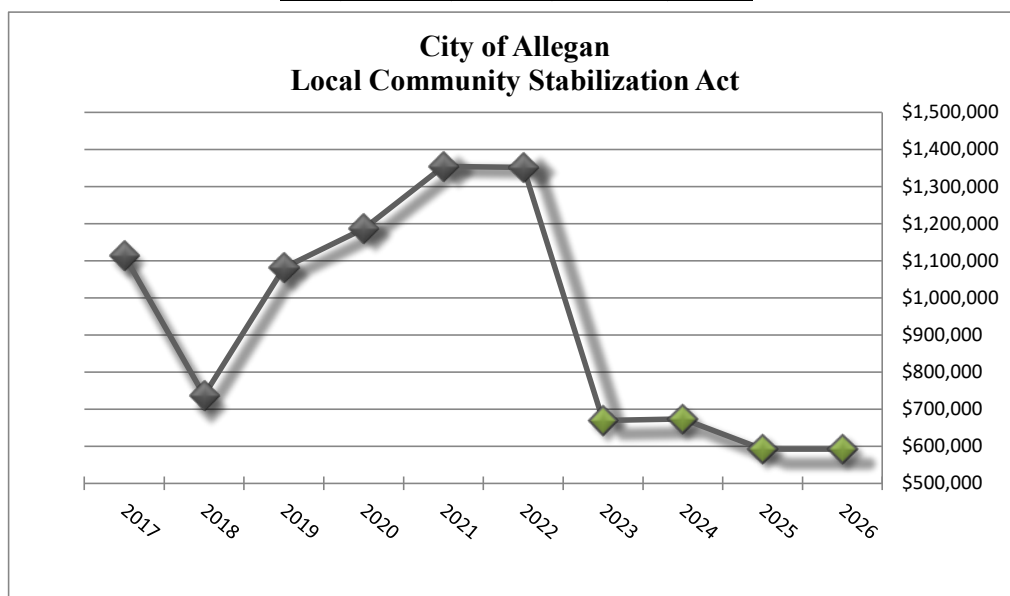
Beginning for 2019, 5% of the \$ available for reimbursement under the previous paragraph will be distributed based on each taxing unit's share of EMPP tax loss calculated using a modified acquisition cost of exempt EMPP. That 5% is increased by 5% each year for 20 years, until no \$ are distributed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

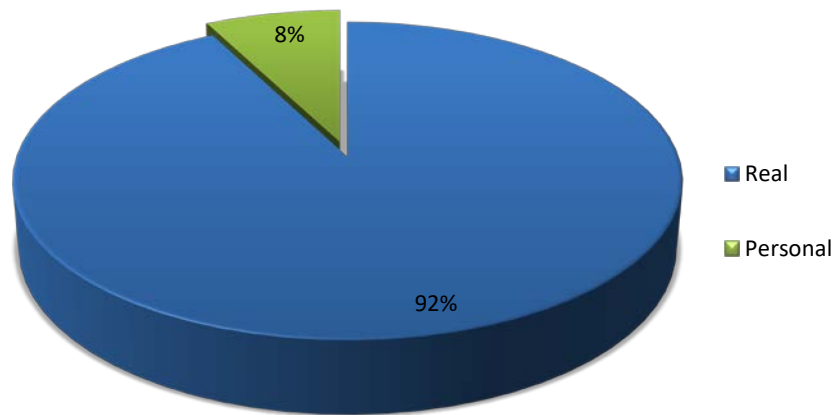
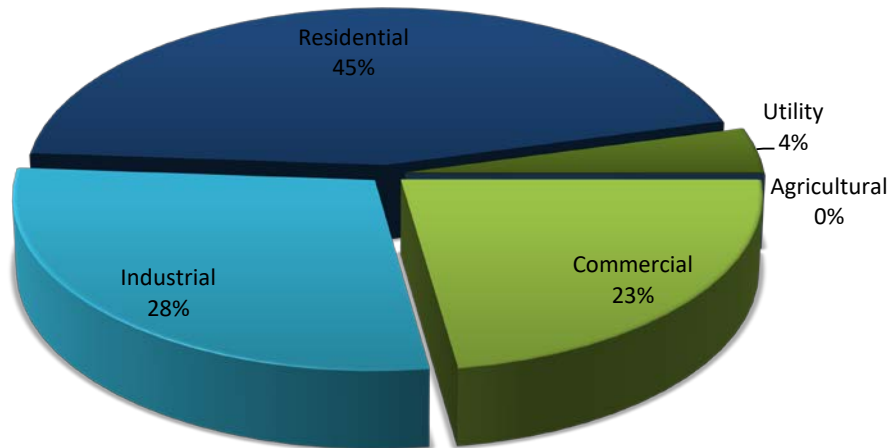
Ad Valorem Taxable Value does not include any value of tax-exempt property (e.g., governmental facilities, churches, public schools, etc.) or property granted tax abatement under Act 198 of the Public Acts of Michigan of 1974, as amended (“Act 198”). The equivalent effect of the abatements granted under 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

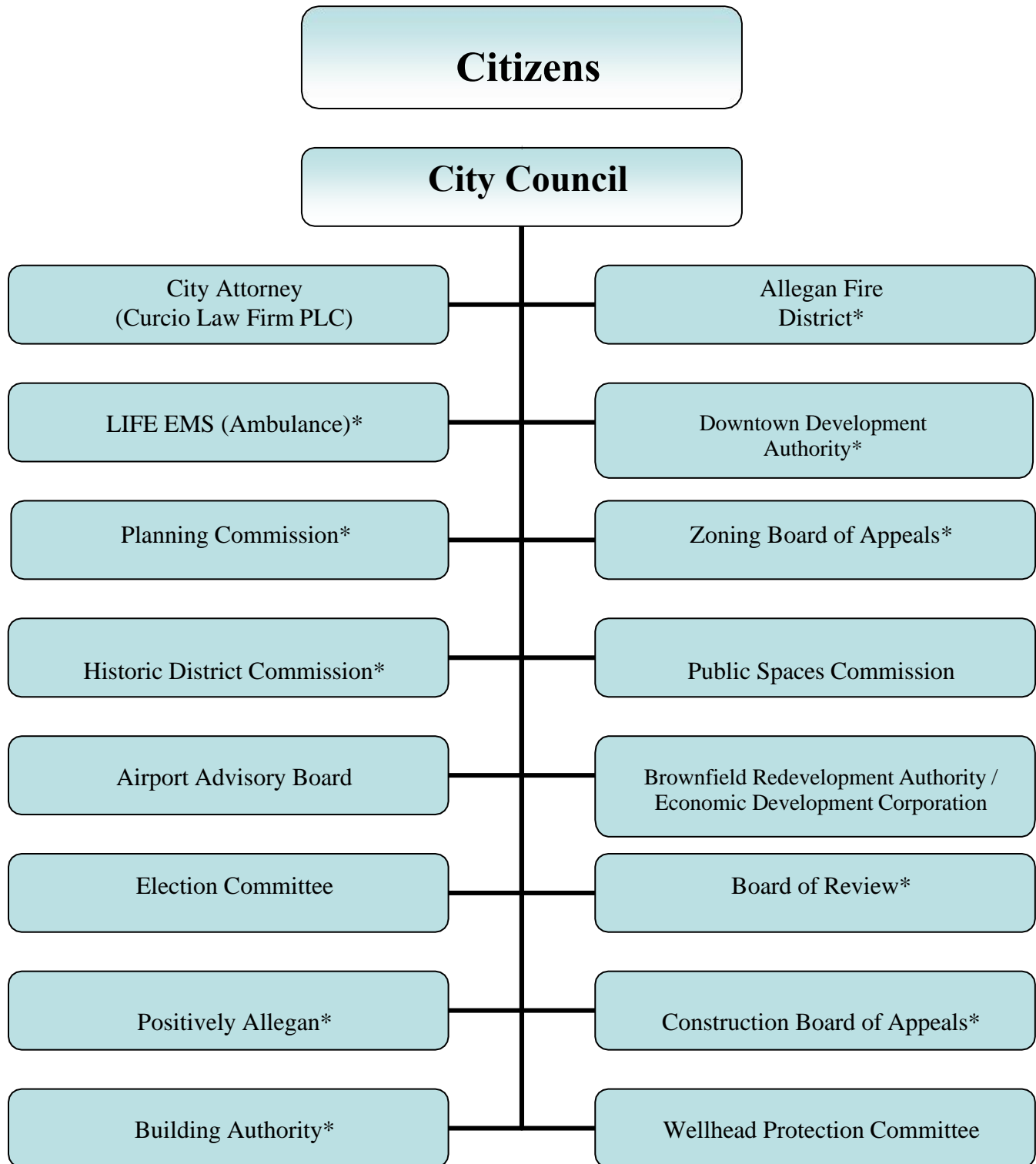
CITY COUNCIL

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

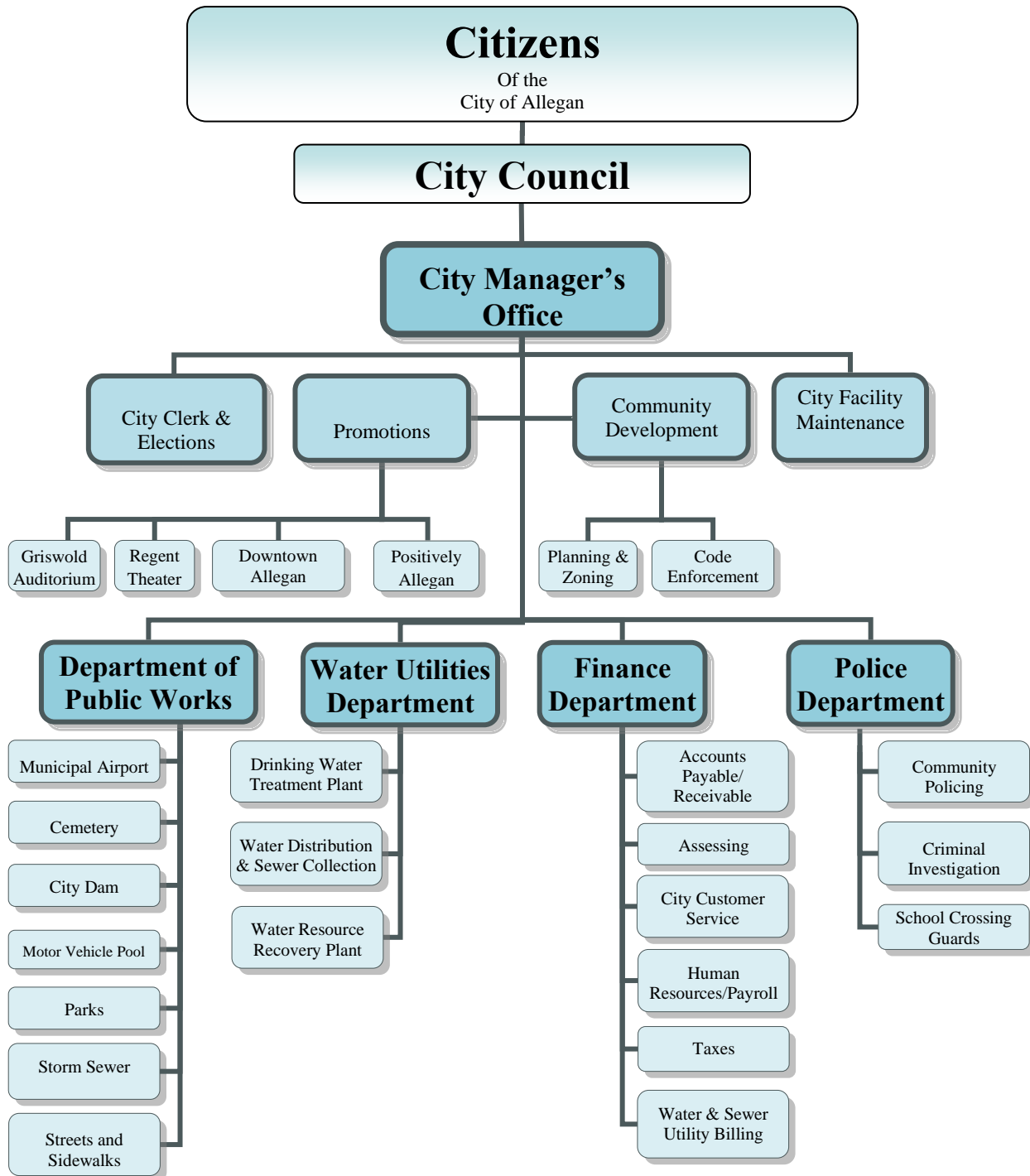
Joel Dye	City Manager
Jay Gibson	Chief of Police
Doug Kadzban	DPW Director
Michaela Kleehammer	City Clerk
Tracy J. Stull	Finance Director
Doug Sweeris	Utilities Director

# 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

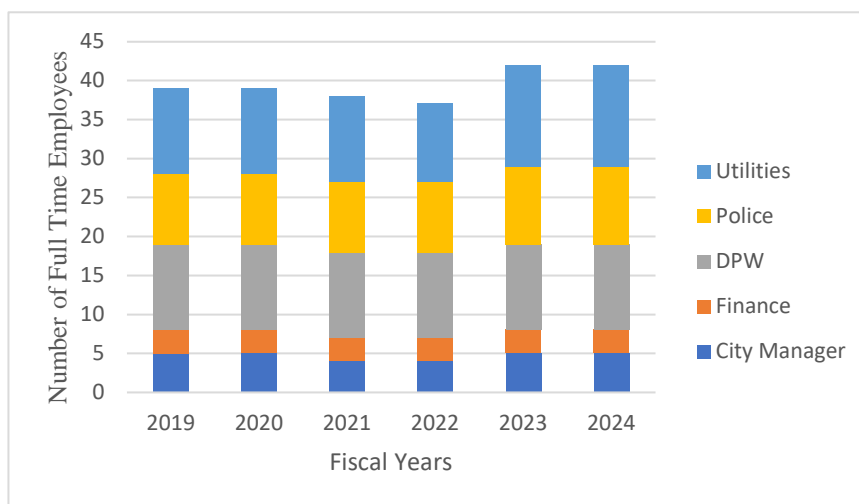
An Employee who is scheduled to work less than 32 hours per week on a regular schedule in a position classified by the City as part-time.

#### 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
2024	\$ 415,000	\$ 78,375	\$ 85,000	\$ 16,000	\$ 195,000	\$ 42,875	\$ —	\$ —
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
2024	\$ 80,000	\$ 61,750	\$ 5,000	\$ 2,500	\$ 65,000	\$ 20,803	\$ 35,000	\$ 23,447	\$ 45,000	\$ 29,986
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<hr/>										
	\$ 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				O				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			
					\$ 3,374,339					
									\$ 21,134,863	
									\$ 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>\$</b>	<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**

Local Unit Name:	City of Allegan
Local Unit Code:	03-2010
Project Name:	Airport Hangars
Current Fiscal Year End Date:	06/30/24
Debt Name:	2004 USDA Airport Revenue Bonds
Issuance Date:	July 29, 2003
Issuance Amount:	\$360,000
Payable To:	USDA
Debt Instrument (or Type):	Bond
Repayment Source(s):	Airport Revenue
Net Interest Cost:	4.25%
Weighted Average Maturity or Loan Pe	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**

<b>Local Unit Name:</b>	City of Allegan
<b>Local Unit Code:</b>	03-2010
<b>Project Name:</b>	Sewer Lift Stations
<b>Current Fiscal Year End Date:</b>	06/30/24
<b>Debt Name:</b>	2010 Sewer System Rural Development (BAB)
<b>Issuance Date:</b>	October 13, 2010
<b>Issuance Amount:</b>	\$868,000
<b>Payable To:</b>	USDA
<b>Debt Instrument (or Type):</b>	Bond
<b>Repayment Source(s):</b>	Sewer Revenue
<b>Net Interest Cost:</b>	3.00%
<b>Weighted Average Maturity:</b>	23.035 Years

<i><b>Fiscal</b></i>	<i><b>Interest Requirements</b></i>				<i><b>Total</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>	<i><b>Subsidy</b></i>	<i><b>Required</b></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	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>703,405</u>



**\*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 Year</b></i>	<i><b>Interest Requirements</b></i>				<i><b>Total Required</b></i>
	<i><b>Oct 1</b></i>	<i><b>Apr 1</b></i>	<i><b>Interest</b></i>	<i><b>Principal</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 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>April 1</b></i>	<i><b>October 1</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>period</u></i>	<i><u>Interest requirements</u></i>		<i><u>Maturity</u></i> <i><u>date</u></i>	<i><u>Principal</u></i>	<i><u>Total</u></i> <i><u>Requirements</u></i>
	<i><u>May 1</u></i>	<i><u>November 1</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 cooperate 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**

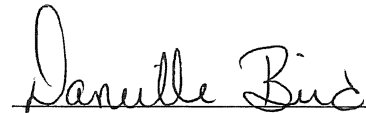
AYES: Manning, McKenzie, Tripp, Perrigo, Mayor Stotmeister

NAYS: None

ABSTAIN: None

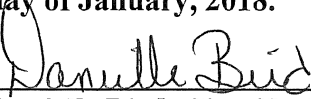
ABSENT: Morgan, Ingalsbee

**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 of 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

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

2024



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)



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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 22, 2023

SUBJECT: Adoption of Resolution 23.17 approving Heronmark Farms, LLC for a Social District Permit.

### Action Requested:

It is requested that the City Council adopt Resolution 23.17 approving Heronmark Farms, LLC for a Social District Permit.

### Background:

In 2020, the City of Allegan approved the Downtown Allegan Social District. This district has been well received by the public and benefits area businesses. Currently the following establishments have social district permits.

1. Fraternal Order of Eagles #2315, Allegan, Michigan Area  
110 Chestnut Street, Allegan, MI 49010
2. Schaendorf Brewing Company, LLC  
412 Water Street, Allegan, MI 49010
3. Sherwood's Cove, INC.  
132 Brady Street, Allegan, MI 49010
4. Tantrick Brewing CO. LLC  
243 Hubbard Street, Allegan, MI 49010
5. Tantrick Brewing CO. LLC  
134 Water Street, Allegan, MI 49010

### Attachment(s):

Social District Resolution (to be filled out after approval)



## Local Governmental Unit Approval For Social District Permit

### Instructions for Governing Body of Local Governmental Unit:

A qualified licensee that wishes to apply for a Social District Permit must first obtain approval from the governing body of the local governmental unit where the licensee is located and for which the local governmental unit has designated a social district with a commons area that is clearly marked and shared by and contiguous to the licensed premises of at least two (2) qualified licensees, pursuant to MCL 436.1551. Complete this resolution or provide a resolution, along with certification from the clerk or adopted minutes from the meeting at which this request was considered.

At a \_\_\_\_\_ meeting of the \_\_\_\_\_ council/board  
(regular or special) (name of city, township, or village)

called to order by \_\_\_\_\_ on \_\_\_\_\_ at \_\_\_\_\_  
(date) (time)

the following resolution was offered:

Moved by \_\_\_\_\_ and supported by \_\_\_\_\_

that the application from \_\_\_\_\_  
(name of licensee - if a corporation or limited liability company, please state the company name)

for a **Social District Permit** is \_\_\_\_\_ by this body for consideration for approval by the  
(recommended/not recommended)

Michigan Liquor Control Commission.

If not recommended, state the reason: \_\_\_\_\_

### **Vote**

Yeas: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

I hereby certify that the foregoing is true and is a complete copy of the resolution offered and adopted by the \_\_\_\_\_  
council/board at a \_\_\_\_\_ meeting held on \_\_\_\_\_  
(regular or special) (date) (name of city, township, or village)

I further certify that the licensed premises of the aforementioned licensee are contiguous to the commons area designated by the council/board as part of a social district pursuant to MCL 436.1551.

\_\_\_\_\_  
Print Name of Clerk

\_\_\_\_\_  
Signature of Clerk

\_\_\_\_\_  
Date

Under Article IV, Section 40, of the Constitution of Michigan (1963), the Commission shall exercise complete control of the alcoholic beverage traffic within this state, including the retail sales thereof, subject to statutory limitations. Further, the Commission shall have the sole right, power, and duty to control the alcoholic beverage traffic and traffic in other alcoholic liquor within this state, including the licensure of businesses and individuals.



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 22, 2023

SUBJECT: Adoption of Resolution 23.18 approving Tilt 118, LLC for a Social District Permit.

### Action Requested:

It is requested that the City Council adopt Resolution 23.18 approving Tilt 118, LLC for a Social District Permit.

### Background:

In 2020, the City of Allegan approved the Downtown Allegan Social District. This district has been well received by the public and benefits area businesses. Currently the following establishments have social district permits.

1. Fraternal Order of Eagles #2315, Allegan, Michigan Area  
110 Chestnut Street, Allegan, MI 49010
2. Schaendorf Brewing Company, LLC  
412 Water Street, Allegan, MI 49010
3. Sherwood's Cove, INC.  
132 Brady Street, Allegan, MI 49010
4. Tantrick Brewing CO. LLC  
243 Hubbard Street, Allegan, MI 49010
5. Tantrick Brewing CO. LLC  
134 Water Street, Allegan, MI 49010

### Attachment(s):

Social District Resolution (to be filled out after approval)





## Local Governmental Unit Approval For Social District Permit

### Instructions for Governing Body of Local Governmental Unit:

A qualified licensee that wishes to apply for a Social District Permit must first obtain approval from the governing body of the local governmental unit where the licensee is located and for which the local governmental unit has designated a social district with a commons area that is clearly marked and shared by and contiguous to the licensed premises of at least two (2) qualified licensees, pursuant to MCL 436.1551. Complete this resolution or provide a resolution, along with certification from the clerk or adopted minutes from the meeting at which this request was considered.

At a \_\_\_\_\_ meeting of the \_\_\_\_\_ council/board  
(regular or special) (name of city, township, or village)

called to order by \_\_\_\_\_ on \_\_\_\_\_ at \_\_\_\_\_  
(date) (time)

the following resolution was offered:

Moved by \_\_\_\_\_ and supported by \_\_\_\_\_

that the application from \_\_\_\_\_  
(name of licensee - if a corporation or limited liability company, please state the company name)

for a **Social District Permit** is \_\_\_\_\_ by this body for consideration for approval by the  
(recommended/not recommended)

Michigan Liquor Control Commission.

If not recommended, state the reason: \_\_\_\_\_

### **Vote**

Yeas: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

I hereby certify that the foregoing is true and is a complete copy of the resolution offered and adopted by the \_\_\_\_\_  
council/board at a \_\_\_\_\_ meeting held on \_\_\_\_\_  
(regular or special) (date) (name of city, township, or village)

I further certify that the licensed premises of the aforementioned licensee are contiguous to the commons area designated by the council/board as part of a social district pursuant to MCL 436.1551.

\_\_\_\_\_  
Print Name of Clerk

\_\_\_\_\_  
Signature of Clerk

\_\_\_\_\_  
Date

Under Article IV, Section 40, of the Constitution of Michigan (1963), the Commission shall exercise complete control of the alcoholic beverage traffic within this state, including the retail sales thereof, subject to statutory limitations. Further, the Commission shall have the sole right, power, and duty to control the alcoholic beverage traffic and traffic in other alcoholic liquor within this state, including the licensure of businesses and individuals.



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 22, 2023

SUBJECT: Adoption of Resolution 23.19 Amending the Downtown Allegan Social District Plan.

### Action Requested:

It is requested that the City Council adopt Resolution 23.19 amending the Downtown Allegan Social District Plan to include two new businesses, Heronmark and Tilt.

### Background:

In 2020, the City of Allegan approved the Downtown Allegan Social District. This district has been well received by the public and benefits area businesses. Currently the following establishments have social district permits:

1. Fraternal Order of Eagles #2315, Allegan, Michigan Area  
110 Chestnut Street, Allegan, MI 49010
2. Schaendorf Brewing Company, LLC  
412 Water Street, Allegan, MI 49010
3. Sherwood's Cove, INC.  
132 Brady Street, Allegan, MI 49010
4. Tantrick Brewing CO. LLC  
243 Hubbard Street, Allegan, MI 49010
5. Tantrick Brewing CO. LLC  
134 Water Street, Allegan, MI 49010

### Attachment(s):

Resolution 23.19  
Amended Downtown Allegan Social District Plan



**CITY OF ALLEGAN, MICHIGAN  
RESOLUTION 23.19**

***Resolution to Amend the Downtown Social District Plan to Add Two New Businesses  
to the Downtown Allegan Social District***

**WHEREAS**, Public Act 124 of 2020 (PA 124), was signed into law on July 1, 2020; and

**WHEREAS**, PA 124 established Section 436.1551, which authorizes the issuance of Social District Permits for the sale of alcohol by the MLCC, under which the governing body of a local governmental unit may designate a Social District within its jurisdiction and establish Commons Areas; and

**WHEREAS**, Public Act 27 of 2022 (PA 27), was signed into law on March 10, 2022, which reinforced the condition under which a social district permittee may sell and serve alcoholic liquor in a commons area and eliminated the December 2024 sunset clause for social districts in Michigan; and

**WHEREAS**, qualified licensees whose licensed premises are contiguous to a Commons Area within the Social District, and that have been approved for and issues a Social District Permit, may sell alcoholic liquor on their licensed premises to customers who may then consumer the alcoholic liquor within a Commons Area of the Social District; and

**WHEREAS**, the City of Allegan intends to establish the Downtown Allegan Social District and Downtown Allegan Commons Area which would be managed by the City with policy consultation from the Allegan Downtown Development Authority; and

**WHEREAS**, the Downtown Allegan Social District would generally be located in downtown Allegan with the exact boundaries defined in the Downtown Allegan Social District Plan; and

**WHEREAS**, the Downtown Allegan Commons Area's exact boundaries are defined in the Downtown Allegan Social District Plan; and

**WHEREAS**, the City of Allegan will follow all stipulations of Michigan Public Act 27 of 2022 and through its Social District Plan arrange for appropriate controls and maintenance of the Social District.

**NOW, THEREFORE, BE IT RESOLVED** that the Allegan City Council approves the Downtown Allegan Social District Plan as presented; and

**BE IT FURTHER RESOLVED** that the Allegan City Council does hereby approve the amendment of the Downtown Allegan Social District and Downtown Allegan Commons Area pursuant to the Downtown Allegan Social District Plan.

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

**DATED:** May 22, 2023

YEAS:

NAYS:

ABSENT:

ABSTAIN:

**RESOLUTION DECLARED: ADOPTED**

---

**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 13th day of February 2023.**

---

**Michaela Kleehammer, City Clerk**

# Downtown Allegan Social District Plan

Summer 2020, Amended Winter 2021, Amended Summer 2022, Amended Winter 2023,  
Amended Summer 2023

## Introduction

In accordance with Public Act 124 of 2020 (MCL Section 436.1551) which authorizes the issuance of Social District Permits for the sale of alcohol by the MLCC, the governing body of a local governmental unit may designate a Social District within its jurisdiction and establish Commons Areas. Qualified licensees whose license premises are contiguous to the Commons Area within the Social District, and that have been approved for and issued a Social District Permit, may sell alcoholic liquor on their licensed premises to customers who may then consume the alcoholic liquor within a Commons Area of the Social District.

The City of Allegan has developed this Social District Plan and supplemental Social District Plan Maps to establish the Downtown Allegan Social District, the Commons Area, and provide for the administration of these areas. The Plan and associated Maps define the Downtown Social District, Commons Area, and hours of operation as well as plans for signage, security, and sanitation, and other considerations.

- A) Management.** The Downtown Allegan Social District will be managed by the City of Allegan through the City Manager's Office. Decisions will be made in consultation with the Downtown Development Authority. Day-to-day Operations will be assisted by the Allegan Police Department and the Department of Public Works.
- B) Social District Boundaries.** The Downtown Allegan Social District is generally located in Downtown Allegan, reflecting much of the Downtown Development Authority Boundaries. The northern most point of the Downtown Allegan Social District is bounded by Cutler Street, with the Kalamazoo River serving as the Southern Boundary. The western boundary primarily runs along Chestnut Street, though extends to capture the Griswold Auditorium and Hanson Park, while the eastern boundary ends at State Street. A Downtown Allegan Social District Map defining the exact boundaries is included as Appendix A to this plan.
- C) Commons Area.** The Commons Area within the Downtown Social District is defined on the Downtown Allegan Social District Commons Area Map included as Appendix B.

**D) Businesses within the Downtown Allegan Social District.**

- 1) Liquor Licenses Eligible for Social District Permit.** As of August 8, 2022, the following businesses located within the Downtown Social District are eligible to receive, or have received, a Social District Permit:
    - i. Fraternal Order of Eagles Aerie 2315 – 110 Chestnut St.
    - ii. Heronmark – 132 Hubbard St.
    - iii. Schaendorf Brewing Company – 412 Water St.
    - iv. Sherwood's Cove – 132 Brady St.
    - v. Tantrick Brewing Company – 243 Hubbard St.
    - vi. Tantrick Brewing Company – 134 Water St.
    - vii. Tilt – 118 Brady St.
  - 2) Businesses Ineligible to allow Alcohol on Premises.** As per MCL 436.1913, downtown commercial establishments that sell food but are not licensed under the Michigan Liquor Control Code (Act 58 of 1998) are not permitted to allow the consumption of alcoholic liquor on its premises. Other businesses, including those licensed under Act 58 of 1998 may otherwise be restricted by one or more sections of the Act.
  - 3) Businesses Eligible to allow Alcohol on Premises.** Other businesses located in the Downtown Social District that are not otherwise restricted from allowing alcohol on their premises by the Michigan Liquor Control Code or other State or local law may allow beverages from the Downtown Allegan Social District in their store if their business is accessible from the Commons Area in the District. Such businesses choosing to allow alcohol in their establishment will be provided a window cling or other identifier by the City.
- E) Commons Area Hours of Operation.** The Downtown Allegan Commons Area is open year-round, seven days a week, from 7:00 am until 1:00 am. After 1:00 am, consumption of alcoholic beverages must be contained within the license holders' service areas. For an individual Social District Permit holder, sale of Downtown Allegan Social District beverages for consumption in a Commons Area may only occur during the legal hours for sale of the Permittee as per Section 436.1551 of Act 58 of 1998.
- F) Commons Area Signage and Marking.** The Commons Area in the Downtown Allegan Social District will be identified with signage and/or other markings. Flyers identifying the boundaries of the Commons Area will be available at all Social District Permit Holders as well as other strategic locations.

**G) Commons Area Beverage Container Identification.** The City of Allegan will provide to all Participating Social District Permit Holders a Commons Area Logo. This logo must be used on a beverage container, alongside the Social District Permit Holder's logo, compliant with Section 436.1551 of Act 59 of 1998 in order to be removed by a patron into the Commons Area. The City will work with Social District Permit Holders to design the format of the beverage container itself.

**H) Operational Considerations.**

- 1) Public Safety Enforcement.** All Commons Areas will be monitored by the Allegan City Police as part of regular patrol shifts. Patrol needs will be evaluated over the course of time as well as enhanced during activities that would be expected to draw large crowds.
- 2) Sanitation.** The Commons Area will have public trash receptacles positioned as needed. Trash collection will be handled by a waste service on a regular basis. Sanitation needs, including placement of additional receptacles and/or additional collection times will be evaluated over the course of time as well as enhanced during activities that would be expected to draw large crowds.
- 3) Insurance.** The City will insure its management and operation of the Downtown Social District and its Commons Area through its municipal umbrella insurance policy. Participating Social District Permit holders are responsible for their own liability insurance.



## Appendix A

### Downtown Allegan Social District Boundaries Map

Businesses Eligible for Social District Permit			
#	Licensee Name	Doing Business As	Address
1	Fraternal Order of Eagles #2315, Allegan, Michigan Area	Fraternal Order of Eagles #2315	110 Chestnut Street, Allegan, MI 49010
2	Heronmark Farms, LLC	Heronmark	132 Hubbard Street, Allegan, MI 49010
3	Schaendorf Brewing Company, LLC	Schaendorf Brewing Company	412 Water Street, Allegan, MI 49010
4	Sherwood's Cove, INC.	Sherwood's Cove	132 Brady Street, Allegan, MI 49010
5	Tantrick Brewing CO. LLC	Tantrick Brewing Company	243 Hubbard Street, Allegan, MI 49010
6	Tantrick Brewing CO. LLC	Tantrick Brewing Company	134 Water Street, Allegan, MI 49010
7	Tilt 118, LLC	Tilt	118 Brady Street, Allegan, MI 49010





## Appendix B

### Downtown Allegan Social District Commons Area Map





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

## MEMORANDUM

TO: Allegan City Council  
FROM: Parker Johnson, Downtown Manager and Assistant to the City Manager  
REVIEWED BY: Joel Dye, City Manager  
DATE: May 22, 2023

SUBJECT: The Griswold Auditorium Policies and Procedures

### Action Requested:

It is requested that City Council review and adopt the Griswold Auditorium Regional Asset Framework, Policies and Procedures, and Rental Form.

### Background:

The Regional Asset Group, a subcommittee of City Councilmembers, has met with City Staff regarding the Griswold Auditorium since January 2022.

Working together with councilmembers Hanse and Redding and Mayor Pro-Tem Bird on a shared direction, staff has drafted a framework to be used for all identified regional assets including the Griswold, a policies and procedures document, and a revised rental form.

### Attachment(s):

Griswold Auditorium Regional Asset Framework  
Griswold Auditorium Policies and Procedures  
Griswold Auditorium Rental Form



## Regional Asset Framework

**Purpose of the Framework:** To create a plan forward to increase usage and participation for all city owned assets for the community benefit.

**Asset:** *Griswold Auditorium*

**Mission:** To be a regionally renowned event center that contributes to a robust community through the presentation of entertainment, arts, and community involvement while serving as an economic driver to the City of Allegan.

**Annual Operating Cost:** Approximately \$65,000 a year

### Community Benefits:

1. Gathering space
2. Entertainment venue
3. Regional draw
4. Historical significance

### Goals:

1. More community ownership
2. Regularly scheduled events
3. Expanded entertainment offerings
4. Obtain a liquor license

### How to Measure Success

**Quantitative:** Number of Events and Increased Revenue

**Qualitative:** Community Takes Ownership of the Griswold

### Future Need Costs (High Priority):

1. ADA Accessibility = \$50,000
2. Marilla Lounge Tables/Chairs = \$20,000
3. Tuck Pointing = \$80,000
4. Upgrade HVAC = \$90,000
5. New LED Video Board Signage = \$20,000

### Future Need Costs (Low Priority):

1. Update Sound System = \$20,000
2. Update Light System = \$10,000
3. Elevator Installation = \$100,000
4. Rehab Club Room = \$7,000
5. Rehab Banquet Room/Kitchen = \$25,000

### Vulnerabilities:

1. Lack of first floor restroom facilities
2. Poor accessibility through the front door
3. Insufficient stage load in
4. Other event centers in area

### Primary Users:

1. Allegan Community Players
2. American Red Cross
3. Cabaret Band Show
4. City of Allegan
5. Mothers Against Drunk Driving

### Key Partners:

1. Allegan Community Players
2. American Red Cross
3. Cabaret Band Show

# GRISWOLD AUDITORIUM

## USE POLICIES AND PROCEDURES

The purpose of the Griswold Auditorium is to be a regionally renowned event center that contributes to a robust community through the presentation of entertainment, arts, and community involvement while serving as an economic driver to the City of Allegan.

The City of Allegan desires to uphold Marilla Griswold's dream of providing a place for all the community to come together, experience a variety of entertainment and most of all, enjoy themselves within the rooms of a pristine, historic auditorium.

*This policy establishes the expectations of renting space within the City of Allegan-owned Griswold Memorial Auditorium. All facility policies and behavior guidelines wherein must be followed.*

### Facility Rental Procedure

#### 1) Reservation Process:

- a) Reservations are accepted up to eighteen (18) months in advance, and on a space available basis. Reservations are processed on a first-come, first-served basis.

*Note: Reservation requests cannot conflict with and/or interfere with current City of Allegan programs, activities, or scheduled administrative use.*

#### 2) Rental Agreement:

- a) A complete Griswold Rental Form must be submitted and signed by the legally responsible party to initiate the reservation process.
- b) The requested date(s) is not secure until down payment is received.
- c) Non-payment will result in a hold on the request. The date will continue to be available to new applicants.
- d) Once payment is received a receipt and copy of rental form will be provided to the renter(s).
- e) A Point of Contact(s) must be named on the rental form and is required to remain on-site from the time the rental begins (set-up) through the time the rental ends (tear down).

#### 3) Payment Methods:

- a) Fees and charges for rentals are adopted by the City of Allegan City Council.
- b) Facility rental payment may be made by cash, check, or credit card. Personal checks will not be accepted later than 30 days prior to the event. Credit cards will be charged a 3% processing fee. Payments are to be made out to The City of Allegan and may be paid at Allegan City Hall (231 Trowbridge Street Allegan, MI 49010).

#### 4) Cancellation of Agreement:

- a) A minimum 7-day notice is required to cancel a rental agreement and receive a refund of rental fee, not including the deposit.
- b) The City of Allegan reserves the right to cancel the rental agreement for cause and will issue a full refund of rental fee, including deposit.
- c) The City of Allegan shall make every effort to open the facility when a rental is scheduled. However, if severe inclement weather or other acts of nature prohibits the opening of a facility, the renter(s) will be notified as soon as possible. The renter(s) will be provided the opportunity to reschedule to another available date or have the rental fees refunded in full.

## **Rental Rates**

### **1) Rental Hours:**

- a) All rooms of the facility are rented on an hourly basis. The rental time includes the time needed for set-up and tear-down.
- b) Rental of the entire building is available on a six-hour fee.
- c) Rentals which do not vacate the premises as per the rental agreement terms will be assessed additional fees at a rate of 1 ½ times the established hourly rate. This will be assessed on a 30-minute basis.

### **2) Non-Profit and Community Organizations:**

- a) Non-profits and Community Organizations are allowed to petition Allegan City Council for a reduced rate. A letter and proof of Non-Profit status must be sent to the Griswold Facility Manager 60 days prior to the event to be voted on at a regularly scheduled city council meeting. This letter must explain what your event is, why you are requesting the reduced rate, and the rental rate you are asking to pay.
- b) If the organization is requesting use of the Auditorium and the lighting and sound system, a \$200.00 flat fee will be added for staff operation. This will be in addition to what the city council approves.

### **3) Significant Users:**

- a) For Allegan organizations and other groups that utilize the Griswold Auditorium for a minimum of 80 hours annually, a discounted rate of \$37.50 an hour, \$3,000.00 total annually, is offered pending City of Allegan staff approval

### **4) Ticketed Events:**

- a) Any non-City sponsored ticketed event will be charged 25% of ticket sales or regular rental rates, whichever is greater.
- b) A non-refundable deposit of 50% of the regular rental rate will be required to hold the date for this event and will be subtracted from the total cost for the reservation.

### **5) Sale of Food, Beverages, Merchandise, etc.:**

- a) Renter(s) must request approval to sell merchandise within the Griswold facility on the Rental Application Form. The Griswold will not take a percentage of these sales.
- b) Renter(s) may not sell food or beverages within the Griswold. The City of Allegan will provide the sale of food and beverages if requested by the renter(s) on the application. The City will work with the renter(s) to determine the type of food and beverages. The City reserves the right to contract with area non-profits to provide this service as a fundraising opportunity. The City or other food provider shall be entitled to retain the proceeds of any food sales.

## **General Guidelines for Use**

### **1) Customer Responsibilities:**

- a) Attendees must obey all applicable City, State, and Federal rules, ordinances, laws, and regulations. Failure to do so may result in the rental agreement being cancelled or terminated and all guests being asked to leave the premises and/or be subject to legal action.
- b) The renter(s) is responsible to provide general supervision and control over all activities to prevent injury or damage. A designated Point of Contact(s) must be named, identified, and onsite for the entire rental which includes set-up and tear down.
- c) Point of Contact(s) must provide general clean-up of rental facility related to their decorations. Point of Contact(s) is responsible for the removal of all personal belongings and/or leftover food from the premises.
- d) The Point of Contact(s) is to become familiar with the facility, its amenities, and overall condition. This includes a pre and post rental walk thru with staff and signing of the rental checklist at the beginning and end of the rental. The same person must be available for each. The Point of Contact(s) should stop by front desk when arriving and departing to complete the pre and post walk through with a staff person.
- e) The Point of Contact(s) is responsible for the repair/replacement of property/equipment damage.
- f) The Point of Contact(s) can move tables and chairs within the rental space to suit your needs. The room must be returned to the original set again when you leave the room.
- g) If a multi-day rental would like to leave things in the room overnight, please receive approval from facility staff. General clean-up is required at the end of each rental day.
- h) The Point of Contact(s) must be listed on the contract. If the Point of Contact(s) is not available for the walk through per the terms of the agreement, they void the right to have representation present and the judgment presented will be final.
- i) The renter(s) is financially responsible for any damage to or the need for excessive cleaning of the facility or for cleaning related to improper use of the facility or amenities that may be caused by the renter(s) or someone from their group.
- j) Excessive cleaning is billed at 1 ½ times the rental fee. Excessive cleaning needs may include spills, stains, or trash pick-up/removal, etc. which extends beyond the normal allocated hours for cleaning.
- k) The Griswold is not responsible for providing any amenities the day of the event that were not explicitly included in the rental agreement.
- l) Room Capacity determines the maximum number of guests allowed either seated or standing. By fire code the listed capacity cannot be exceeded at any time and will be enforced by staff on duty. Violation of the capacity will result in termination of the event.

### **2) Decorations:**

- a) Consult with the facility staff on what types of decorations are permissible. The use of nails, push pins/tacks, staples, sequins, or glitter is not allowed. Duct tape is not allowed, painters tape is allowed.

### **3) Catering & Kitchen Items:**

- a) The Kitchen is a warming kitchen only and is not certified by the Allegan County Health Department. Catering may be done by any caterer of your choice.

**4) Tobacco/Cannabis/Alcohol/Illegal Substance Use:**

- a) Tobacco and illegal substances in all forms are prohibited inside the Griswold facility. Smoking may occur 10' feet or more from any entrance to the facility.
- b) Smoking or vaping or ingesting of cannabis is prohibited inside and outside of the facility.
- c) Alcohol may be served (but not sold) at events for which no fee is charged to attend (e.g., weddings) if the renter provides proof of 24-hour \$1,000,000.00 Liquor Liability coverage that includes the City of Allegan as additionally insured. This must be provided and approved by the City before the date of event.

**5) Weapons:**

- a) Because the Griswold is a theatre, the open carry of firearms is prohibited pursuant to MCL 750.234d(1)(d). Other weapons are also prohibited on The Griswold property, including, but not limited to: bow and arrows, knives, switchblades, swords, etc. Further, The Griswold will not rent its facility for any activity which requires the use of firearms or any other weapon, except for theatrical performances where the weapon used in the performance is approved in advance by City staff. Any renter found to be in violation of this policy will be immediately removed and may be subject to criminal charges.

**6) Signage:**

- a) The Griswold sign may be utilized for an event for an additional charge of \$20.00 and with approval from City staff. Any item to be posted must be turned in a week before the event.

**7) Animals in Public Buildings:**

- a) Only properly tagged service animals are permitted inside The Griswold Auditorium or as otherwise approved with application submission.

**8) Loss Payment:**

- a) The renter agrees to hold the City (defined for purposes of this paragraph to also include the its officers and employees) harmless from, defend it against (with legal counsel reasonably acceptable to the City), and pay for any loss paid or owed by the other party related in any way to the renter's use of the Griswold, unless the loss is caused by or results from the negligent or intentional acts of the City. "Loss" means a monetary amount paid or owed for any reason, including judgments, settlements, fines, replacement costs, staff compensation, decreases in property value, or expenses incurred in defending a legal claim.

**9) Insurance:**

- a) The Griswold, within its discretion, may require any renter(s) prior to approving the rental request to secure a general liability insurance policy with minimum rates per person and per occurrence naming The Griswold Auditorium and The City of Allegan as additionally insured. In such case, a certificate of insurance shall be provided before approving the rental request.

**10) Compliance with Applicable Policies Concerning Use of Facilities:**

- a) The City of Allegan may refuse to enter into a rental agreement with a renter(s) based upon history of non-compliance of Facility Rental Policy. Renter(s) commits to ensuring that persons attending the activities for which the facility is being used are informed of applicable policies or regulations concerning use of the facility. Policies concerning weapons, illegal substances, alcohol, inappropriate behavior, animals, persons not authorized to be on City property, and use of facilities for political activity, other related matters will be discussed with the Griswold Facility Manager.

**THE GRISWOLD AUDITORIUM RENTAL FORM**  
**REQUESTS MUST BE SUBMITTED AT LEAST 30 DAYS BEFORE EVENT**



DEPOSIT



REMAINDER

Name:

---

Address:

---

City:

State:

Zip:

---

Phone:

Email Address:

---

**Contact Information of Person in Charge of the Event (Point of Contact)**

Name:

---

Cell Phone:

---

**Type of Event:**

---

**Ticketed Event?** ☐ Yes ☐ No

**Room(s) Requested (see following pages for additional details)**

☐ Auditorium ☐ Banquet Room ☐ Marilla Lounge ☐ Club Room ☐ Whole Building

**Sound and Light Operator for Auditorium?** ☐ Yes ☐ No

**Day Of (include set up & tear down times as well as times for multiple rooms)**

Date:

Start Time:

End Time:

---

**Equipment Requested**

☐ Tables & Chairs (Quantity Requested: \_\_\_\_\_) ☐ Podium ☐ Microphone

**Approximately How Many People Are Expected at the Event?**

---

**Approval (required signatures from one or both representatives)**

\_\_\_\_\_  
Griswold Facility Manager

\_\_\_\_\_  
City Manager

BY SUBMITTING THIS CONTRACT, THE INDIVIDUAL/ORGANIZATION has full responsibility for the care of the area being used and will leave the facility in clean condition with equipment in place. It is further understood that the individual/organization assumes responsibility for the actions and damages of the individual/organization and/or its guests and that the City of Allegan is held harmless in any liability involving the above rental usage. The individual/organization is fully responsible to comply with the Allegan County Health Department regulations. If alcohol is being served, an alcohol agreement must be completed and proof of \$1,000,000.00 liability naming the City of Allegan as additional insured must be presented prior to the event.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



THE GRISWOLD AUDITORIUM RENTAL FORM  
REQUESTS MUST BE SUBMITTED AT LEAST 30 DAYS BEFORE EVENT  
***THIS PAGE FOR STAFF USE ONLY***

**Auditorium**

Hours Requested.....

Cost Per Hour.....

Sound/Light Operator.....

Total.....

Deposit Amount (50%).....

**Banquet Room**

Hours Requested .....

Cost Per Hour.....

Total.....

Deposit Amount (50%).....

**Marilla Lounge and Club Room**

Hours Requested .....

Cost Per Hour.....

Total.....

Deposit Amount (50%).....

**Whole Building**

Hours Requested .....

Cost Per Hour.....

Sound/Light Operator.....

Total.....

Deposit Amount (50%).....

Use of Griswold Sign (\$20.00).....

**GRAND TOTAL (DEPOSIT).....**

**GRAND TOTAL RENTAL.....**

*See Griswold Auditorium Use Policies and Procedures for complete rules & guidelines.*

# THE GRISWOLD AUDITORIUM RENTAL FORM

REQUESTS MUST BE SUBMITTED AT LEAST 30 DAYS BEFORE EVENT

## AUDITORIUM

Equipped with full theatrical lighting, sound, and natural acoustics, the Griswold's historic auditorium is the ideal place for a performance event, large meeting, or wedding ceremony. With use of the balcony, the auditorium can seat over 600. Stage dimensions are 28' by 22' with additional side stage areas.

### Weekday Rate (Monday-Thursday)

- Hourly Rate - \$100.00
- Six Hours - \$400.00 (additional hourly rate after 6 hours - \$50.00)
- Hourly rate if rented in conjunction with Banquet Room - \$50.00
- Light/Sound Operator per day - \$200.00

### Weekend Rate (Friday-Sunday)

- Hourly Rate - \$150.00
- Six Hours - \$750.00 (additional hourly rate after 6 hours - \$75.00)
- Hourly rate if rented in conjunction with Banquet Room - \$75.00
- Light/Sound Operator per day - \$200.00

## BANQUET ROOM

This 3,300 square foot garden-level banquet area is ideal for wedding receptions, open houses, art shows, exhibits, classes, and anything else you can dream of that requires a large, open space. The stairway entrance from the upper level is perfect for a bride and groom's dramatic entrance. The lower entrance is barrier free and has an adjacent parking lot for guests. The Banquet Room can accommodate approximately 200 people and features an in-house serving kitchen and bar top for choice caterer.

### Weekday Rental (Monday-Thursday)

- Hourly Rate - \$100.00
- Six Hours - \$400.00 (additional hourly rate after 6 hours - \$50.00)
- Hourly rate if rented in conjunction with Banquet Room - \$50.00
- Six Hours with Décor - \$500.00

### Weekend Rental (Friday-Sunday)

- Hourly Rate - \$150.00
- Six Hours - \$750.00 (additional hourly rate after 6 hours - \$75.00)
- Hourly rate if rented in conjunction with Banquet Room - \$75.00
- Six Hours with Décor - \$850.00

## MARILLA LOUNGE AND CLUB ROOM

The Griswold's lounges are perfect for showers, smaller open houses, rehearsal dinners, business meetings, or seminars. Depending on the event, the Marilla Lounge and Club Room can be transformed with a banquet, classroom, or theater style setup accommodating up to 75 people each.

### Weekday Rental (Monday-Thursday)

- Hourly Rate - \$50.00
- Hourly Rate if rented in conjunction with Auditorium or Banquet Room - \$25.00

### Weekend Rental (Friday-Sunday)

- Hourly Rate - \$75.00
- Hourly Rate if rented in conjunction with Auditorium or Banquet Room - \$50.00

## FULL BUILDING (Auditorium, Banquet Room, Club Room, Marilla Lounge)

### Weekday Rental (Monday-Thursday)

- Six Hours - \$1,100.00

### Weekend Rental (Friday-Sunday)

- Six Hours - \$1,800.00



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 22, 2023  
  
SUBJECT: Approval of the City of Allegan Section 3 Policy

### Action Requested:

It is requested that the City Council adopt the attached Section 3 Policy as provided by the Michigan Economic Development Corporation and authorize the City Manager to sign said policy.

### Background:

The City of Allegan recently received a Community Development Block Grant from the Michigan Economic Development Corporation to help fund the rehabilitation of two apartments at 109 Locust Street. These funds are pass through funds from the U.S. Department Housing and Urban Development. As a requirement for this grant, the city must adopt an updated Section 3 Policy per the MEDC. The policy the city adopted in 2019 as part of the rehab of 118 Locust Street (Lumberman Lofts) is outdated.

In general, Section 3 of the Housing and Urban Development Act of 1968, as amended, requires that economic opportunities generated by certain U.S. Department of Housing and Urban Development financial assistance for housing and community development programs be directed to low – and very-low-income persons.

Attached is the updated policy that the MEDC needs the city to adopt.

### Attachment(s):

Section 3 Policy

## SECTION 3 POLICY

### PURPOSE

Section 3 of the Housing and Urban Development Act of 1968, as amended, (12 U.S.C. 1701u) ("Section 3") requires that economic opportunities generated by certain U.S. Department of Housing and Urban Development (HUD) financial assistance for housing and community development programs be directed to low- and very low-income persons. The priority of assistance should be to those who are recipients of government assistance for housing and business concerns which provide economic opportunities to low- and very low-income persons.

The Section 3 program was created to ensure that persons living in communities where HUD-assisted programs were being funded could economically benefit from the resources being spent. This would improve the overall socioeconomic condition of not only the community, but also the low- and very low-income residents that reside within the neighborhoods. The implementing regulation for Section 3 can be found at [24 CFR Part 75](#).

### GENERAL POLICY STATEMENT

On behalf of the Michigan Strategic Fund (MSF), the Michigan Economic Development Corporation (MEDC) CDBG Program shall comply with Section 3 requirements set forth at 24 CFR 75 of the federal regulation which states that, to the greatest extent possible, businesses and employers working on HUD-funded projects must make a good faith effort to train and employ low-income individuals living in the local area and also to contract with businesses owned by or that employ Section 3 workers.

It is the policy of the CDBG Program that all Units of General Local Governments (UGLGs/Grantees/Recipients) are required to make good faith efforts to provide "to the greatest extent feasible" opportunities to Section 3 area workers and Section 3 business concerns.

Failure to comply with the requirements of Section 3 may result in a monitoring finding or sanctions that may include, debarment, suspension of funds or limited denial of participation in the MEDC CDBG programs.

### 24 CFR PART 75.19 REQUIREMENTS

#### (a) *Employment and training.*

- (1) To the greatest extent feasible, and consistent with existing Federal, state, and local laws and regulations, UGLGs (grantees, recipients) covered by this subpart shall ensure that employment and training opportunities arising in connection with Section 3 projects are provided to Section 3 workers within the metropolitan area (or nonmetropolitan county) in which the project is located.
- (2) Where feasible, priority for opportunities and training described in paragraph (a)(1) of this section should be given to:
  - (i) Section 3 workers residing within the service area or the neighborhood of the project, and
  - (ii) Participants in YouthBuild programs.

#### (b) *Contracting.*

- (1) To the greatest extent feasible, and consistent with existing Federal, state, and local laws and regulations, recipients covered by this subpart shall ensure contracts for work awarded in connection with Section 3 projects are provided to business concerns that provide economic opportunities to Section 3 workers residing within the metropolitan area (or nonmetropolitan county) in which the project is located.
- (2) To include the Section 3 Contractors Packet (Form 4-T) and required Section 3 language in all construction contracts.
- (3) Where feasible, priority for contracting opportunities described in paragraph (b)(1) of this section should be given to:
  - (i) Section 3 business concerns that provide economic opportunities to Section 3 workers residing within the service area or the neighborhood of the project, and
  - (ii) YouthBuild programs.

**APPLICABILITY OF SECTION 3 REQUIREMENTS TO INDIVIDUAL PROJECTS**

Whenever any portion of CDBG funding is invested into projects involving housing construction, demolition or rehabilitation, commercial/private improvements for economic development, or other public construction (e.g., roads, sewers, community centers, and public facilities), the requirements of Section 3 may apply, based on the guidance provided below.

**Section 3 requirements that apply to CDBG funded Projects**

In conjunction with construction activity, Section 3 applies to projects that receive \$200,000 or more in CDBG assistance, including projects that are financed in conjunction with state, local, or private matching or leveraged funds, provided that the Section 3 monetary threshold requirements are met. In particular:

- Section 3 applies to recipients of CDBG funding, as well as its sub-recipients, contractors and subcontractors; and
- Professional service contract labor hours (construction contract oversight, engineering, architectural, environmental and property evaluation, construction progress and construction draw inspection, and prevailing wage labor compliance) are not required to be reported. If a contract covers both professional services and other work and the recipient, contractor, or sub-contractor chooses not to report labor hours from professional services, the labor hours under the contract that are not from professional services must still be reported.
- Section 3 requirements do not apply to material supply contracts. The regulations should not be construed to mean that recipients are required to hire Section 3 Workers or award contracts to Section 3 Business Concerns other than what is needed to complete covered projects and activities. If the expenditure of funding for an otherwise covered project and activity does not result in new employment, contracting, or training opportunities, reporting is still required.

**Section 3 Goals**

Contractors and sub-contractors will be required, to the greatest extent feasible, meet the Section 3 HUD benchmarks.

1. 25% or more of the total number of labor hours worked by all workers on a Section 3 project are Section 3 workers;

Section 3 Worker Labor Hours divided by Total Labor Hours = 25%

**AND**

2. 5% or more of the total number of labor hours worked by all workers on a Section 3 project are Targeted Section 3 workers;

Targeted Section 3 Labor Hours divided by Total Labor Hours = 5%

**Additional Reporting if Section 3 Benchmarks are *not* met:**

If the Recipient's reporting indicates the Section 3 benchmarks have not been met, the Recipient must report on the nature of activities pursued in the absence of not meeting Section 3 benchmarks.

**Section 3 Worker**

A Section 3 worker is any worker who currently fits, or when hired within the past five years fit, at least one of the following categories, as documented:

1. The worker's income for the previous or annualized calendar year is below the income limit established by HUD
2. The worker is employed by a Section 3 business concern
3. The worker is a YouthBuild participant.

**Targeted Section 3 Worker**

A Targeted Section 3 worker: any worker who currently fits, or when hired within the past five years fit, at least one of the following categories, as documented

1. A worker employed by a Section 3 business concern; or
2. Currently fits or when hired fit at least one of the following categories, as documented within the past five years:

- (i) Low- or very low-income workers residing within a one-mile radius of the Section 3 project. If fewer than 5,000 people live within that one-mile radius, the circle may be expanded outward until that population is reached or the neighborhood of the project, as defined; or
- (ii) A YouthBuild participant.



The status of workers on the Section 3 project will be determined by one of the following methods:

1. **Worker income self-certification.** The use of certification forms provided to contractors and subcontractors working on the project. Each worker on the project must complete the provided certification form to be kept in the grant record for reference when tracking and aggregating labor hours worked.
  - a. Section 3 Worker and Targeted Section 3 Worker Certification (Form 9-L)
2. **Worker is employed by a Section 3 Business Concern.** The contractor or subcontractor is able to provide documentation that it qualifies as a Section 3 Business Concern. All employees of a qualifying business will be considered Section 3 workers.
3. **Worker is a Youthbuild participant.** Verifiable documentation must be provided by the worker or the employer showing the worker is participating in a Youthbuild program.
4. **Employer wage record.** The employer is able to provide certified documentation that the worker's income from that employer is below the income limit for the corresponding family size when based on an employer's calculation of what the worker's wage rate would translate to if annualized on a full-time basis.

**NOTE:** Documentation submitted by employers should only contain employee names, state and county of residence, annual income, and a certifying signature and date. Do not include any information such as social security numbers or bank account information.

Nothing in this part shall be construed to require the employment of someone who meets this definition of a Section 3 worker. Section 3 workers are not exempt from meeting the qualifications of the position to be filled.

### **Section 3 Business**

A Section 3 business concern is a business that meets at least one of the following criteria, documented within the last 6-month period:

1. It is at least 51% owned and controlled by low- or very low-income persons;
2. Over 75% of the labor hours performed by the business are performed by low or very low-income persons; or

3. It is a business at least 51% owned and controlled by current public housing residents or residents who currently live in Section 8-assisted housing.

Contractors or subcontractors who wish to be identified as a Section 3 Business must complete the Section 3 Business Concern Certification (Form 9-A1) and provide requested backup documentation.

While contracting and subcontracting with Section 3 Business Concerns is encouraged, nothing in this part shall be construed to require the contracting or subcontracting of a Section 3 Business Concern. Additionally, Section 3 Business Concerns are not exempt from meeting the specifications of the contract, including required licensures and certifications.

Businesses concerns seeking Section 3 preference shall certify, or submit evidence to the recipient, contractor, subcontractor or subrecipient (if requested) verifying that they meet the definitions provided above. Subrecipients are allowed discretion to determine the required documentation to verify a Section 3 Business Concern. At monitoring, the MEDC will check that documentation has been received and is in the file, not for a specific type of documentation.

## SECTION 3 REPORTING REQUIREMENTS

### Reporting of Labor Hours

- (a) Reporting Labor Hours. (1) recipients must report in a manner prescribed by HUD:
  - (i) The total number of labor hours worked;
  - (ii) The total number of labor hours worked by Section 3 workers; and
  - (iii) The total number of labor hours worked by Targeted Section 3 workers.
  - 1) Section 3 workers' and Targeted Section 3 workers' labor hours may be counted for five years from when their status as a Section 3 worker or Targeted Section 3 worker is established.
  - 2) The labor hours reported under paragraph (a)(1) of this section must include the total number of labor hours worked on a Section 3 project, including labor hours worked by any subrecipients, contractors and subcontractors that the recipient is required, or elects pursuant to paragraph (a)(4) of this section, to report.
  - 3) Recipients reporting under this section, as well as subrecipients, contractors and subcontractors who report to recipients, may report labor hours by Section 3 workers, under paragraph (a)(1)(ii) of this section, and labor hours by Targeted Section 3 workers, under paragraph (a)(1)(iii) of this section, from professional services without including labor hours from professional services in the total number of labor hours worked under paragraph (a)(1)(i) of this section. If a contract covers both professional services and other work and the recipient or contractor or subcontractor chooses not to report labor hours from professional services, the labor hours under the contract that are not from professional services must still be reported.
  - 4) Recipients may report their own labor hours or that of a subrecipient, contractor, or subcontractor based on the employer's good faith assessment of the labor hours of a full-time or part-time employee informed by the employer's existing salary or time and attendance-based payroll systems, unless the project or activity is otherwise subject to requirements specifying time and attendance reporting.
- (b) Safe Harbor Compliance. Additional reporting if Section 3 benchmarks are not met. If the recipient's reporting under paragraph (a) of this section indicates that the recipient has not met the Section 3 benchmarks described in § 75.23, the recipient must report in a form prescribed by HUD on the qualitative nature of its activities and those its contractors and subcontractors pursued. Such qualitative efforts may, for example, include but are not limited to the following:

Consequences for noncompliance. Any recipient with outstanding findings of noncompliance with Section 3 may be barred from receiving additional competitively awarded financial assistance.

**Assistance to Achieve the Goals**

The UGLG that receives CDBG funding has the responsibility to comply with Section 3 requirements. They are also required to “ensure compliance” of their contractors and sub- contractors.

This responsibility includes:

1. Notifying Section 3 Workers and business concerns about jobs and contracts generated by Section 3 covered assistance so that they may submit bids/proposals for available contracts and job openings with the grantee;
2. Notify potential contractors of their responsibilities under Section 3;
3. Include Section 3 language in all applicable contracts;
4. Require sub-recipients, contractors, and sub-contractors to meet the requirements of §75.19, regardless of whether Section 3 language is included in recipient or sub-recipient agreements, program regulatory agreements, or contracts;
5. Document action(s) taken to meet the HUD benchmarks;
6. Respond to Section 3 complaints; and
7. Complete and submit the required Section 3 Forms to MEDC.

**Outreach Best Practices**

Grantees must develop a Section 3 plan, including outreach to Section 3 Workers and Businesses within the municipality. Best practices include:

1. Publication of opportunities in newsletters or other local newspapers, including those targeted to Limited English Proficient populations.
2. Use of signage at the project site and flyers posted in the project area.
3. Notification of potential training or employment opportunities to neighborhood and non- profit groups, including Public Housing Authorities, servicing low- and very low-income persons.
4. Communicate opportunities to employment agencies and career centers.
5. Complete copy of a “Notice to Citizens Opportunity for Work” (Form 9-P), which can be used for development of Section 3 employment opportunities. Send completed form to the local [Michigan Works!](https://www.michiganworks.org/) service center (<https://www.michiganworks.org/>).

**Section 3 Business and Resident Resources**

The following are potential resources where UGLGs/contractors might find Section 3 businesses and residents (workers):

1. [HUD Section 3 Registry/Portal](#) (Businesses)
2. [MSHDA MBE/WBE list](#) (Businesses)
3. [MDOT DBE list](#) (Businesses)
4. [MDOT Michigan Unified Certification Program \(MUCP\)](#) (Businesses)
5. [Michigan Works!](#) (Businesses & Workers)
6. [PHAs](#) (Workers)

**Orders of Priority Consideration for Employment and Contracting Opportunities**

(a) General.

- 1) CDBG Grantees and their contractors shall provide priority consideration to Section 3 residents and Section 3 businesses for new training, employment, and contracting opportunities generated because of the expenditure of Section 3 covered financial assistance.
- 2) Priority consideration should not be construed to be a quota or set-aside program, or as an entitlement to economic opportunities such as a particular job or contract.
- 3) Section 3 residents must possess the same job qualifications, skills, eligibility criteria, and capacity as other applicants for employment and training opportunities being sought.



- 4) Section 3 businesses must be selected in accordance with the procurement standards of 24 CFR 85.36 or 24 CFR 84.40, as appropriate, including price, ability, and willingness to comply with this part, and other factor, to be considered lowest responsible bidders on contracting opportunities being sought.
  - 5) CDBG Grantees and contractors may give priority consideration to a Section 3 resident or business if such resident or business is qualified for the respective employment or contracting opportunities.
  - 6) CDBG Grantees and contractors must give priority consideration to a Section 3 resident or business when that Section 3 resident or business is equally qualified with other individuals or businesses that would be offered employment or contracting opportunities.
- (b) Orders of priority consideration for employment and training opportunities.
- 1) CDBG Grantees that meet the funding thresholds shall direct their efforts to provide training and employment opportunities generated from the expenditure of Section 3 housing and community development financial assistance to Section 3 residents in the following order of priority consideration:
    - (i) Section 3 Workers residing in the service area where the CDBG funded project is located;
    - (ii) Section 3 Workers participating in the Department of Labor (DOL) YouthBuild program;
    - (iii) Other Section 3 Workers.

UGLG Name	<b>City of Allegan</b>	
Signature		Date
Printed Name	<b>Joel Dye</b>	
Title	<b>City Manager</b>	
Date Adopted		



**PROFESSIONAL CODE INSPECTIONS  
OF MICHIGAN, INC.**  
1575 142<sup>nd</sup> Avenue  
Dorr, MI 49323  
(616) 877-2000

## MEMORANDUM

<b>TO:</b>	Allegan City Council
<b>FROM:</b>	Lori Castello, Zoning Administrator
<b>DATE:</b>	May 5, 2023
<b>RE</b>	<b>Genzink – Minor Plat Amendment (Division) – 228 James Street</b>

The City Council is to hear a request for minor plat amendment from Brandon Genzink, owner of 228 James, to divide a parcel within the R-2 Residential Zoning District.

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## GENERAL OVERVIEW

**Property Information:** The subject property addressed 228 James, also known as permanent parcel number 51-180-024-00, lies on the northeast side of James Street. It comprises approximately .4 acres with 132 feet of frontage on James Street. It is currently zoned R-2, and is surrounded by like R-2 properties.

There is a request before the board to approve a land division as shown on the attached survey. Both parcels as proposed would meet all lot area and frontage requirements of the R-2 Zoning District.

Section 5.03 of the Municipal Ordinance states that Council approval is required to complete this division, subject to the limitations spelled out in Section 5.04. It is my opinion this division complies with the requirements of Section 5.04, and therefore is qualified to come before you for approval. A copy of Sections 5.03 and 5.04 has also been attached for your convenience. Should Council grant the approval, a copy of the minutes authorizing this amendment will be attached to the approval and signed by the Zoning Administrator.

**Conclusion:** I hope the information provided is helpful to you as you consider this request. If you have any questions or concerns please do not hesitate to contact me and I will assist in any way that I am able. You may reach me by phone at either (616) 877-2000 Ext 215 or by email at [jderry@pcimi.com](mailto:jderry@pcimi.com).

Sincerely,

Lori Castello  
Zoning Administrator, City of Allegan

### **Sec. 5.03. - Approval.**

- A. Subject to the limitations contained in section 5.04, the city council may approve, conditionally approve or deny the application in its discretion, and no partition, division, split, combination or boundary line change shall occur without the prior approval of the city council.

(Ord. No. 364, § 1, 9-9-02)

### **Sec. 5.04. - Limitations.**

- A. The partition, division, split, combination or boundary line change of the lot or lots shall result in not more than 4 buildable lots.
- B. No lot, out-lot or other parcel of land shall be further partitioned, split or divided unless:
  - 1. The lot, out-lot or other parcel of land is served by public sewer and public water systems;
  - 2. The resulting lots, out-lots or other parcels meet the minimum width and area standards established by this section, the City Zoning Ordinance and the Subdivision Control Act of 1967, Act No. 288 of the Public Acts of Michigan of 1967, as amended;
  - 3. The resulting lot(s) or parcel(s):
    - (a) Have direct access to a public roadway or private roadway constructed to the standards of this section;
    - (b) Are serviced by public utilities necessary or required by law; and
    - (c) Conform in all particulars to the requirements of the Subdivision Control Act of 1967; and
  - 4. The proposed partition, split or division is found by the city council not to be detrimental to the public welfare or injurious to other property in the area in which said property is situated.

(Ord. No. 364, § 1, 9-9-02)



**PROFESSIONAL CODE INSPECTIONS  
OF MICHIGAN, INC.**

1575 142<sup>nd</sup> Avenue  
Dorr, MI 49323  
(616) 877-2000

**ALLEGAN COUNTY LAND DIVISION APPLICATION**

**FEE: \$75 PER NEWLY CREATED PARCEL MADE PAYABLE TO P.C.I.**

PERMANENT PARCEL NUMBER: 03-5180-024-00 LOT: \_\_\_\_\_

ZONING DISTRICT: R-2 NUMBER OF ACRES BEING TRANSFERRED: \_\_\_\_\_

OWNER/ NAME OF APPLICANT: Brandon Grenzink

MAILING ADDRESS: 622 Interchange Dr. Holland, MI 49423

PHONE NUMBER: 616-212-9442 EMAIL ADDRESS: brandongenZink@gmail.com

IS THE PARCEL IN P.A. 116? \_\_\_\_\_ IS THIS PARCEL IN P.A. 260? \_\_\_\_\_

**TO PROCESS YOUR APPLICATION YOU MUST PROVIDE THE FOLLOWING:**

1. A copy of the recorded deed showing ownership of the property. This can be obtained from the Allegan County Office of the Register of Deeds, if needed.
2. If you are not the owner, provide proof that you are the legally appointed agent for the property owner.
3. Land Division Tax Payment Certification from the Allegan County Treasurer's Office which provides proof that all due and payable taxes and installments of special assessments are paid in full.
4. Survey map, prepared pursuant to Michigan statutory requirements by a licensed surveyor showing:
  - a. The current boundaries as of March 31, 1997
  - b. All land divisions made after March 31, 1997
  - c. The proposed division(s) including dimensions and acreage
  - d. Existing and proposed road/easement right of way
  - e. Easements for public utilities from each parcel to existing public utility facilities
  - f. Existing improvements (buildings, well, septic, driveways, etc.) OR INDICATE NONE
  - g. Locate any site limitations (wetlands, floodplain) OR INDICATE NONE
5. Proposed Legal Descriptions for each new parcel
6. Materials from the County Road Commission, MDOT, or respective municipality for any new private road.
7. A signed and dated statement giving detailed information about the terms and availability of future division rights, or a statement that all future land division rights are being retained by the grantor. THIS STATEMENT IS REQUIRED BY LAW TO BE ON YOUR DEED.
8. Review Fee: \$75.00 — Cash, money orders, or checks made payable to *PCI* or *Professional Code Inspections*.

Each parcel or tract of land is allowed a designated number of land divisions (determined by total acreage). Each proposed land division must meet the requirements of the Land Division Act and the local Zoning Ordinance. This signed and dated statement will indicate whether the seller is retaining all future divisions with the parent parcel/tract (the land he/she is keeping) or whether the seller is allowing the buyer (of proposed parcel) the right to divide the new parcel within the next 10 years and the number of divisions being designated to the new parcel.



APPROVAL OF ANY LAND DIVISION IS CONDITIONAL ON THE ACCURACY OF THE INFORMATION PROVIDED BY THE APPLICANT. FALSE OR INACCURATE INFORMATION OR A DEVIATION FROM THE APPROVED LAND DIVISION APPLICATION WILL IMMEDIATELY VOID YOUR APPROVAL.

A BUILDING PERMIT WILL NOT BE ISSUED FOR A NEW PARCEL UNTIL A DEED TRANSFERRING OWNERSHIP OF THE PROPERTY IS RECORDED WITH THE ALLEGAN COUNTY REGISTER OF DEEDS OFFICE.

**DEED STATEMENTS REQUIRED BY LAW:** All Deeds for un-platted lands must contain the following two (2) statements:

1. The Grantor (Seller) Grants to the Grantee (Purchaser) The Right to Make \_\_\_\_\_ (insert number) Divisions Under Section 108 of the Land Division Act. No. 288 of the Public Acts of 1967. (In the absence of such a statement or the failure to write a number the right to make such divisions stays with the remainder of the parent parcel retained by the grantor)
2. This property may be located within the vicinity of Farmland or a Farm Operation. Generally Accepted Agricultural and Management Practices which may generate Noise, Dust, Odors and Other Associated Conditions may be used and are protected by the MICHIGAN RIGHT TO FARM ACT.

APPLICANT SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

----- (FOR OFFICE USE ONLY) -----

DATE APPROVED: \_\_\_\_\_

DATE NOT APPROVED: \_\_\_\_\_

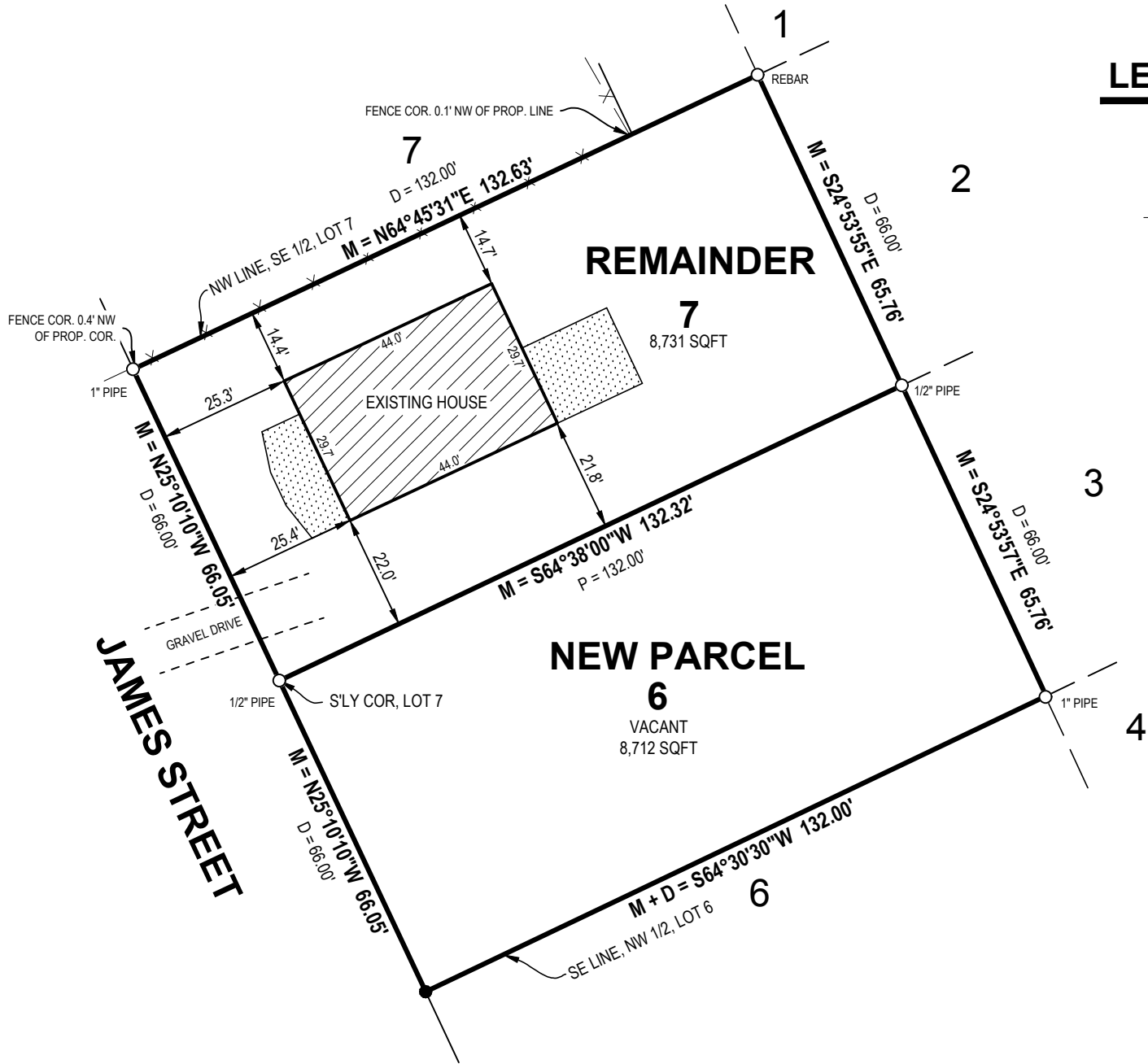
If denied, the request was not in compliance with the following provisions of the local Zoning Ordinance:

CHAPTER: \_\_\_\_\_

SECTION: \_\_\_\_\_

CONDITIONS OF APPROVAL: \_\_\_\_\_

\_\_\_\_\_, ZONING ADMINISTRATOR/DEPUTY




## LEGEND

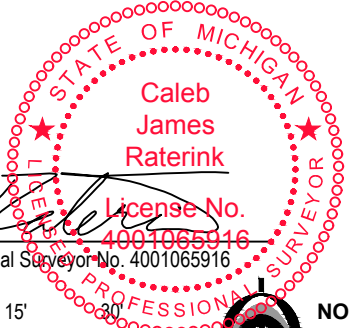
- Iron - Set 1/2" X 18" iron rebar with NED Cap
- Iron - Found as noted
- X — X — Fence
- Concrete
- Existing Building
- M = Measured Dimension
- D = Described Dimension
- P = Platted Dimension

## DESCRIPTION


**New Parcel:**  
Part of Lot 6, Block C, James B. Streeters Addition to the City of Allegan being part of the Southeast 1/4 of Section 29, Town 2 North, Range 13 West, City of Allegan, Allegan County, Michigan, described as: Commencing at the Southerly corner of Lot 7 of said Block; thence N64°38'00"E 132.32 feet along the Southerly line of Lot 7; thence S24°53'57"E 65.76 feet along the Easterly line of Lot 6; thence S64°30'30"W 132.00 feet along the Southeast line of the Northwest half of Lot 6; thence N25°10'10"W 66.05 feet along the Westerly line of Lot 6 to the Point of Beginning. Contains 8,712 square feet.

**Remainder:**  
Part of Lot 7, Block C, James B. Streeters Addition to the City of Allegan being part of the Southeast 1/4 of Section 29, Town 2 North, Range 13 West, City of Allegan, Allegan County, Michigan, described as: Commencing at the Southerly corner of Lot 7 of said Block; thence N25°10'10"W 66.05 feet along the Westerly line of Lot 7; thence N64°45'31"E 132.63 feet along the Northwest line of the Southeast half of Lot 7; thence S24°53'55"E 65.76 feet along the Easterly line of Lot 7; thence S64°38'00"W 132.32 feet along the Southerly line of Lot 7 to the Point of Beginning. Contains 8,731 square feet.

By:   
Caleb J. Raterink Licensed Professional Surveyor No. 4001065916




SCALE: 1" = 30' 0' 15' 30' NORTH

Brandon Genzink 622 Interchange Drive Holland, MI 49423		 www.nederveld.com • 800.222.1868 Holland 347 Hoover Blvd. Holland, MI 49423 Ann Arbor, Chicago, Columbus, Grand Rapids, Indianapolis
228 James Street		
DRAWN BY: JR REV. BY: REV.:	DATE: 4.13.23 REV. DATE:	PRJ #: 23200457 1 OF 1

This survey was made from the legal description shown above. The description should be compared with the Abstract of Title or Title Policy for accuracy, easements and exceptions.

### SURVEYOR'S CERTIFICATE:

I certify that the requirements for 1970 PA 132, MCL 54.213 have been met. The relative positional precision of the corners identified for this survey and shown on the map are within the limits accepted by the practice of professional surveying.

20. Owner's Signature 	Date 3.17.23
21. Co-Owner's Signature	Date
22. Mailing Address, if Different than Property Address Above 228 James Street, Allegan, MI 49010	
LOCAL GOVERNMENT USE ONLY (do not write below this line)	
23. Indicate property classification ..... 23. ....	
Did the Assessor Approve or Deny the Affidavit? <input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach a copy of the Local Unit Denial)	What is the year the Affidavit will be posted to the tax roll?
Certification: I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.	
Assessor's Signature	Date Certified by Assessor (MM/DD/YYYY)

WARRANTY DEED  
(3/97)

IronGate Title Agency, LLC

The Grantors, Jeremiah Raab and Brandy Starring

whose address is 228 James Street, Allegan, MI 49010

convey and warrant to Brandon Genzink

whose address is 622 Interchange Drive, Holland, MI 49423

the following described premises situated in the City of Allegan, County of Allegan, State of Michigan, to wit:

Land situated in the City of Allegan, County of Allegan, Michigan, described as:

The Southerly 1/2, measured along James Street of Lot 7, also the Northerly 1/2, measured along James Street of Lot 6, Block C, James B, Streeters Addition to the City of Allegan, Allegan County, Michigan, according to the recorded plat thereof, Allegan County Records.

Tax Parcel No: 51-180-024-00

Common Address: 228 James Street, Allegan, MI 49010

for the sum of THIRTY SEVEN THOUSAND AND 00/100 Dollars (\$37,000.00).

Subject to easements, reservations and restrictions of record

If the Property is unplatted, the following applies:

The Grantor grants to the Grantee the right to make the following division(s) under Section 108 of the Land Division Act No. 288 of the Public Acts of 1967, as amended (enter a number, "All", or "None"):

(If no number is inserted, the right to make divisions stays with the portion of the parent tract retained by the Grantor; if all of the parent tract is conveyed, then all division rights are granted).

This Property may be located within the vicinity of farmland or a farm operation. Generally accepted agricultural and management practices which may generate noise, dust, odors, and other associated conditions may be used and are protected by the Michigan Right to Farm Act.

Dated: March 17, 2023

Signed and Sealed:



Jeremiah Raab



Brandy Starring

The Southerly 1/2, measured along James Street of Lot 7, also the Northerly 1/2, measured along James Street of Lot 6, Block C, James B, Streeters Addition to the City of Allegan, Allegan County, Michigan, according to the recorded plat thereof, Allegan County Records.

Tax Parcel No: 51-180-024-00 Common Address: 228 James Street, Allegan, MI 49010

for the sum of **THIRTY SEVEN THOUSAND AND 00/100 Dollars (\$37,000.00)**.


Subject to easements, reservations and restrictions of record


**If the Property is unplatted, the following applies:**  
The Grantor grants to the Grantee the right to make the following division(s) under Section 108 of the Land Division Act No. 288 of the Public Acts of 1967, as amended (enter a number, "All", or "None"):  
**(If no number is inserted, the right to make divisions stays with the portion of the parent tract retained by the Grantor; if all of the parent tract is conveyed, then all division rights are granted).**

This Property may be located within the vicinity of farmland or a farm operation. Generally accepted agricultural and management practices which may generate noise, dust, odors, and other associated conditions may be used and are protected by the Michigan Right to Farm Act.

Dated: March 17, 2023

Signed and Sealed:

  
Jeremiah Raab

  
Brandy Starring

STATE OF MICHIGAN  
COUNTY OF KENT

Acknowledged by Jeremiah Raab and Brandy Starring before me on 17th day of March, 2023.

Notary Public Signature

Notary name

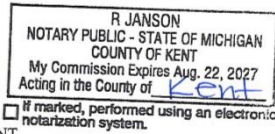
Notary public, State of Michigan, COUNTY OF KENT

My Commission Expires:

*Drafted by:*  
Jeremiah Raab and Brandy Starring , assisted by  
IronGate Title Agency, LLC  
1884 Westwood Drive Northeast  
Grand Rapids, MI 49525

*When recorded, return to:*  
Brandon Genzink  
622 Interchange Drive  
Holland, MI 49423

File No. 23-204020







# COUNTY OF ALLEGAN

**Sally L Brooks, Treasurer**

Allegan County Building  
113 Chestnut Street, Allegan, MI 49010  
Phone: 269-673-0260  
Email: [treasurer@allegancounty.org](mailto:treasurer@allegancounty.org)

## Land Division Tax Payment Certification Form

Date: 4/3/2023

Name: Brandon Genzink Phone: 616-212-9442

Owner Address: 622 Interchange Dr

Owner City, State, Zip: Holland, MI 49423

Property Address: 228 James St.

Property City, State, Zip: Allegan, MI 49010

Parcel ID Number: 51-180-024-00

Attach a legal description of the parcel to be divided.

### **TREASURER'S OFFICE**

☐ CERTIFICATION DENIED Date: \_\_\_\_\_ By: \_\_\_\_\_

The Allegan County Treasurer's Office has found delinquent taxes on the parcel listed above and cannot issue a certification of tax payment. Delinquent Taxes Owed: \_\_\_\_\_, as of today's date.

☒ CERTIFICATION APPROVED Date: 4/4/2023 By: Christina Chakras

### **DRAIN OFFICE**

☐ CERTIFICATION DENIED Date: \_\_\_\_\_ By: \_\_\_\_\_

The Allegan County Drain Office has found unpaid special assessments on the parcel listed above and cannot issue a certification of tax payment. Special Assessment Owed: 0, as of today's date.

☒ CERTIFICATION APPROVED Date: 4-4-23 By: Heather Knight

Pursuant to House Bill 4055, MCL 560.109 (1) (i), effective 9/16/2019, the Allegan County Treasurer's Office certifies that all property taxes and special assessments due on the above parcel subject to the proposed division for the five years preceding the date of the application have been paid. *The current year tax is not available for examination by the County Treasurer. Contact your City, Village or Township Treasurer for current taxes and special assessments. 2023 TAX YEAR WILL STILL BE BILLED AT THE ABOVE PARCEL NUMBER.*

This form must be accompanied by an official receipt from Allegan County Treasurer for the \$5.00 fee.



AllPaid  
7820 Innovation Boulevard Suite 250  
Indianapolis, IN 46278  
24hr. Customer Service #: 888-604-7888

### Foia, Misc Fees Payment Confirmation (Ref #: 38183198)

**PLC:** Allegan County Treasurer  
**7610** 113 Chestnut Street  
P. O. Box 259  
Allegan, Michigan 49010  
For: Foia, Misc Fees

**Date:** 04/04/2023 14:50 EDT

#### TRANSACTION INFORMATION

**Name:** Brandon Genzink  
**Description Of Service:** Tax Split Certification  
**Full Address:**

**Transaction Reference #:** 38183198  
**Transaction Date/Time:** 04/04/2023 14:50 EDT

#### BILLING INFORMATION

**Name:** Brandon Genzink  
**Address:** 622 Interchange Dr  
**City, State Zip:** Holland, Mi 49423  
**Phone #:** (616)212-9442  
**Card #:** xxxx-xxxx-xxxx-1007

#### PAYMENT INFORMATION

<b>Approval #:</b>	255934
<b>Payment Amount:</b>	\$5.00
<b>Service Fee:</b>	\$1.50
<b>Total Amount:</b>	\$6.50

— The service fee is not refundable.

#### ATTENTION CARDHOLDER

If you have questions about the processing of your payment, please call AllPaid at 888-604-7888.

Thank you for using AllPaid

**ALLEGAN COUNTY**113 CHESTNUT STREET  
ALLEGAN, MI 49010-0259**OFFICIAL RECEIPT**

		Receipt Number	331979
Deposit number	Receipt date		04/05/2023
Payee name	Check number		
Receipt desc	Check date		
Description	Account	Amount	
TAX CERTIFICATIONS			
	R 101-253.000-615.010	5.00	
		Receipt amount	5.00
		Check amount	0.00
		Cash amount	0.00
		Credit amount	5.00
		Change tendered	0.00

Doc Group: **candress**

Signature

OFFICE OF THE TREASURER  
SALLY L. BROOKS, COUNTY OF ALLEGAN, STATE OF MICHIGAN

----- TAX HISTORY -----

Property Number: 03-51-180-024-00

Unit: 51 CITY OF ALLEGAN

Name: RAAB JEREMIAH & STARRING BRANDY D

Property Address: 228 JAMES ST  
ALLEGAN MI 49010

228 JAMES ST  
ALLEGAN MI 49010

School District: ALLEGAN SCHOOL DISTRICT

TO AVOID ADDITIONAL PENALTIES

Payments received after 2:30 p.m. will be credited to the next business day.

Payments must be in this office by 2:30 on the last working day of the month.

Postmarks will not be recognized

Payer is responsible for verification of property numbers upon which  
payments are made. Erroneous payments will not be refunded.

TAX YEAR	TAXABLE VALUE	STATE EQ. VALUE	PRIN.RES./AG EXEMPTION	BASE TAX BILLED	STATUS	DATE LAST PMT*	TOTAL DUE BY: 04/28/23
2022	49,100	49,100	0.00%	3,102.96	PDC	12/19/22	0.00
2021	28,194	45,000	0.00%	1,879.43	PDD	05/25/22	0.00
2020	27,805	39,700	0.00%	2,532.27	PDD	04/19/21	0.00
2019	27,287	34,900	0.00%	2,867.31	PDD	03/01/21	0.00
2018	26,648	29,700	0.00%	3,776.01	PDD	03/02/20	0.00
2017	26,100	26,100	0.00%	2,141.97	PDD	02/26/19	0.00
2016	13,858	17,600	0.00%	927.63	PDD	02/28/18	0.00
2015	13,817	15,800	0.00%	882.81	PDC	12/21/15	0.00
2014	13,600	13,600	0.00%	811.80	PDC	12/16/14	0.00
2013	14,200	14,200	0.00%	844.80	PDC	12/23/13	0.00

\*Prior to Tax Year 2000 pmt dates may show only if paid delinquent after  
March 1, 2000. Zero due indicates tax was paid in full. PDC=Paid Current(to  
local twp/city) PDD=Paid Delinquent(to County) FRF=in Forfeiture RDM=Redeemed  
FRC=Foreclosed SLD=Sold TFL=Transferred to Local Unit

0.00

DESCRIPTION OF PROPERTY

SLY 1/2 MEASURED ALG JAMES ST OF LOT 7 ALSO NLY 1/2 MEASURED ALG JAMES ST OF LOT 6 BLOCK C JAMES  
B STREETER'S ADDITION TO ALLEGAN VILLAGE

Dated: 04/04/23

Visit us on the web at: [www.allegancounty.org](http://www.allegancounty.org)

Mail Payments To:

ALLEGAN COUNTY TREASURER  
P.O. BOX 259  
113 CHESTNUT STREET  
ALLEGAN, MI 49010-0259

\*Search Tax Records  
\*Pay Delinquent Taxes on-line  
\*Print Tax Deferrment Application  
\*Foreclosure Sale information  
\*Print Dog License Applications

To pay Delinquent Taxes by credit card:  
On-line at: [www.allegancounty.org](http://www.allegancounty.org)  
Or, Call 1-800-2PAYTAX (1-800-272-9829)

Phone: (269) 673-0260  
Fax: (269) 673-6094  
Email: [treasurer@allegancounty.org](mailto:treasurer@allegancounty.org)

(Use Jurisdiction Code 3260). An extra fee will be added.



*A separate application is required for each board or commission you wish to join.  
Resumes are encouraged and may be attached to your completed application.*

<b>Name of Board or Commission for which you are applying:</b> Public Spaces Commission	
<b>Name:</b> Eddie Quinones-Walker	
<b>Home Address:</b> 221.5 Trowbridge St. Allegan, MI 49010	<b>Work Address:</b> 1100 Lincoln Rd. Allegan, MI 49010
<b>Home Phone:</b> 616.4032396	<b>Work Phone:</b> 269.673.2062
<b>Cell Phone:</b> Same as above	<b>Email:</b> wequiwa@gmail.com
Please note your preferred method(s) to be contacted: <input type="checkbox"/> Home Phone <input type="checkbox"/> Work Phone <input type="checkbox"/> Cell Phone <input checked="" type="checkbox"/> Email	
Residency is required for most boards and commissions. <input checked="" type="checkbox"/> I am a resident. If so, for how many years? <u>8</u>	

<b>Describe any experiences that led to your desire to serve the community.</b>
Aside from living and working within my community, I have served on the Historic District Commission for 5 years. I love my community very much and would like to continue serving in more ways. I have a passion for the revitalization of this City and I am determined to lend a hand in any way to make it a more beautiful and functional place to live and enjoy.

**Provide a brief biography including your skills, background and expertise, as well as involvement in the community, professional or other nonprofit organizations that are specifically applicable to this board or commission.**

I was born in Holland, MI in 1990. I spent my childhood summers swimming in lake Michigan and hiking through the Saugatuck dunes. I graduated from West Ottawa Public Schools in 2008 and attended Grand Rapids Community College for 2 years focusing on Art History. My husband, Elvin, and I bought a house on Cutler Street and moved to Allegan in 2014. We were married in on June 26th, 2015 in the Allegan County Courthouse and hold the title of First Legally Married Same-Sex Couple in Allegan County.

I joined the Allegan Historic District Commission in 2018 and have happily served on that commission for the past 5 years. In 2020, in the wake of the death of George Floyd, Elvin and myself formed a our Social Justice Organization, Allegan Speak Up!, with Parker and Landria Johnson. We have successfully partnered with the community and put on several events such as Black Lives Matter demonstration, Women's Empowerment event, and last year we put on Allegan's first ever Pride Celebration which was attended by over 2000 people and received several awards and high acclaim.

**Employment:** List your three most recent employment experiences.

Dates of Employment	Company Name/Location	Position	Job Description
2016-2017	The Silo	Director of Marketing and Sales	Produce, manage, and distribute all marketing material/programs. Produce and track all sales
2017-Present	Broken Arrow Recycling	Vice President of Operations	Corporate analysis and strategic planning. Management of all purchases and sales. Transportation logistical planning.

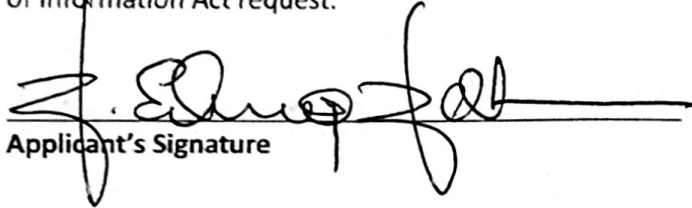
**Education:** List your most recent educational experiences.

Educational Institution/School	Certificate/Degree Received	Area(s) of Study
West Ottawa Public Schools	General	General Education
Grand Rapids Community College	Art History	NA

**Supplemental Information:** Supplemental Information may be available for certain positions. Some boards and commissions are a mix of citizens with certain qualifications and others are citizens representing the general public. Even if you do not believe you have the experience or professional background to fill the position, the community desires you to still apply. The community needs citizens with diverse backgrounds on its boards and commissions.

**Important Public Records Information:** All information submitted in this application is public information and subject to disclosure in response to a public records request made pursuant to the Freedom of Information Act. Please contact the City Manager at 269-673-5511, if you have any questions or concerns about the disclosure of specific information.

**Truth and Accuracy:** I certify that the information contained on this form is accurate and complete to the best of my knowledge. I understand that all information disclosed on this form will be available to the public as part of a Freedom of Information Act request.

  
Applicant's Signature

5/3/23  
Date

Return completed forms to:

Chris Tapper, City Clerk  
City of Allegan  
231 Trowbridge Street  
Allegan MI 49010  
(269) 673-5511  
ctapper@cityofallegan.org

The City of Allegan is an Equal Opportunity Provider and Employer.