



**CITY OF ALLEGAN
CITY COUNCIL STUDY SESSION MEETING
Monday, April 24, 2023, 5:30PM
City Council Chambers - 231 Trowbridge Street
Allegan, Michigan**

*****NO ACTION IS TAKEN DURING THE STUDY SESSION*****

1. Call to Order
2. Public Comment Period
3. Round Table Discussion amongst Council Members
4. Discussion on a Resolution regarding the relocation of certain Allegan County functions from the County Courthouse to the County Services Building
5. Discussion regarding the Future of the Historic District Commission
6. Review of the March Revenue and Expenditure Report
7. Review of Council Agenda
8. Adjourn to regular meeting to begin at 7:00 pm



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: April 24, 2023

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

Action Requested:

It is requested that the City Council discuss a Resolution regarding the relocation of certain Allegan County functions from the County Courthouse to the County Services Building.

Background:

Over the past year the City Council has had multiple discussions regarding the County of Allegan Board of Commissioners' desire to relocate some staff and functions from the County Courthouse to the County Services Building as part of expanding court services at the County Courthouse. As part of that discussion the City Council discussed the impact this move will have on the City of Allegan as the County Seat as well as our local economy. This discussion also included the legal justification for this move since some elected officials are required to have a principal office in the County Seat, which is the City of Allegan.

At your April 10, 2023, City Council Meeting, staff was directed to develop a resolution that addressed the City Council's concerns and to allow the City Council to have a public position on this county decision. After some more research, city staff developed the attached resolution. It is the staff's opinion that the attached resolution addresses the items that the City Council has shared over the past year.

The City Council is being requested to discuss the attached resolution at your study session on April 24, 2023. During that time, the City Council can request changes to the resolution and at a time when the City Council is comfortable with the final version of the resolution, staff will place the resolution on an upcoming regular meeting agenda for your action.

Attachment(s):

Resolution XX.23

County Courthouse and County Services Building Final Bubble Plan



**CITY OF ALLEGAN
RESOLUTION 23.xx**

**A RESOLUTION REGARDING THE RELOCATION OF CERTAIN
ALLEGAN COUNTY FUNCTIONS FROM THE COUNTY COURTHOUSE TO THE
COUNTY SERVICES BUILDING**

At a Regular Meeting of the City of Allegan (the “City”) City Council, Allegan County, Michigan, held on _____, 2023, at 7:00p.m.

PRESENT: _____

ABSENT: _____

The following resolution was offered by Councilmember _____ and supported by Councilmember _____.

WHEREAS, the County of Allegan Board of Commissioners has authorized the renovation of the Courthouse in the City of Allegan and the County Services Building in Allegan Township to accommodate the growth of court services at the Courthouse; and

WHEREAS, as part of these renovations, the County plans to transfer a prescribed amount of staff and operations from the County Courthouse to the County Services Building; and

WHEREAS, currently the offices of the County Treasurer, the County Clerk, the County Register of Deeds, and the County Drain Commissioner are located in the County Courthouse located in the City of Allegan; and

WHEREAS, the City of Allegan is the county seat for the County of Allegan; and

WHEREAS, due to the City of Allegan serving as the County Seat, the City of Allegan has been the beneficiary of additional traffic which has resulted in an undetermined economic value to the local economy; and

WHEREAS, Michigan law, including specific provisions of the Michigan Constitution, can require certain county offices to have a principal office in the county seat. *Kyes v Allegan Cnty Bd of Com’rs*, 54 Mich App 741; 221 NW2d 449 (1974); Const 1963, art 7 § 5; and

WHEREAS, at the February 23, 2023 County of Allegan Board of Commissioners meeting the County Board of Commissioners approved a conceptual floor plan for the County Courthouse which provides for principal office space for the Elected Officials of the County of Allegan;

NOW, THEREFORE, THE CITY OF ALLEGAN CITY COUNCIL RESOLVES:

1. The City of Allegan urges the Allegan County Board of Commissioners to follow state law as it relates to what elected offices must have a principal office space in the County Seat.
2. The City of Allegan urges the Allegan County Board of Commissioners to continue to recognize the City of Allegan as the County Seat of the County of Allegan.
3. The City of Allegan urges the Allegan County Board of Commissioners to continue to support the economic vitality of the City of Allegan by fully utilizing the County Courthouse.
4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution shall be and they are rescinded.

DATED: [Date], 2023

AYES:

NAYS:

ABSTAIN:

ABSENT:

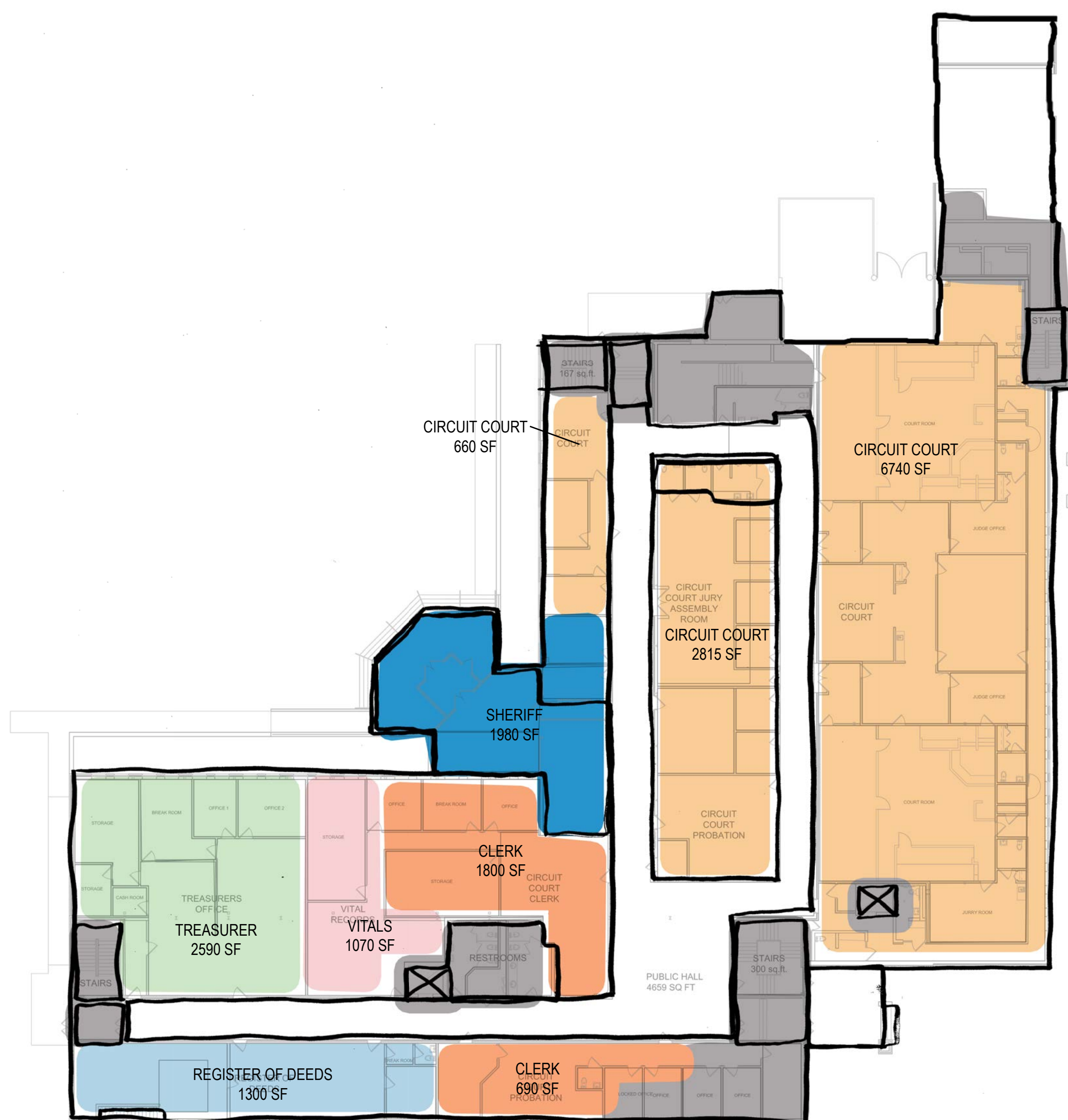
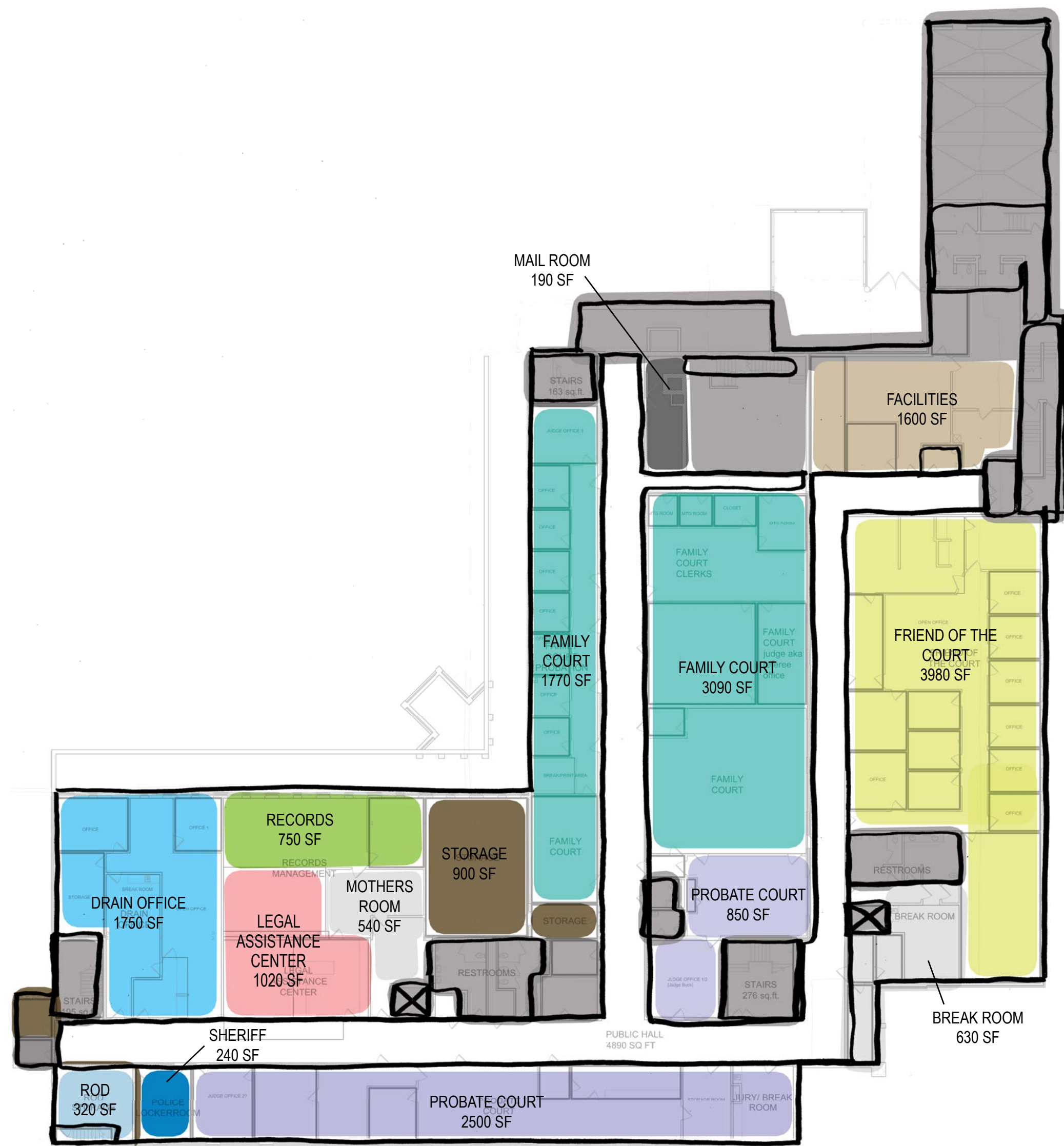
RESOLUTION DECLARED: ADOPTED

Michaela Kleehammer, City Clerk

CERTIFICATE

I, Michaela Kleehammer, duly appointed City Clerk of the City of Allegan, does hereby certify that the above is a true and correct copy of a resolution passed and approved by the City Council of the City of Allegan, Michigan, on this ____ day of _____ 2023.

Michaela Kleehammer, City Clerk



EXISTING GROUND FLOOR

EXISTING FIRST FLOOR

EXISTING SECOND FLOOR

KEY:		
CIRCUIT COURT	TREASURERS OFFICE	SHERIFF
NEW COURTROOM	VITAL RECORDS	LEGAL ASSISTANCE CENTER
PROBATE COURT	REGISTER OF DEEDS	DISTRICT CLERK/ PROBATION
FAMILY COURT	DRAIN OFFICE	DISTRICT COURT
FRIEND OF THE COURT	RECORDS MGT	PROSECUTING ATTORNEY
CLERK	STORAGE	EXISTING TO REMAIN
CSB ELECTED OFFICE PRIMARY OFFICE SERVICE ACCESS	SHARED BREAK / CONF.	SHARED SPACE
	MEDIATION	FACILITIES



KEY:

CIRCUIT COURT

NEW COURTROOM

PROBATE COURT

FAMILY COURT

FRIEND OF THE COURT

CLERK

CSB ELECTED OFFICE PRIMARY OFFICE SERVICE ACCESS

TREASURERS OFFICE

VITAL RECORDS

REGISTER OF DEEDS

DRAIN OFFICE

RECORDS MGT

STORAGE

SHARED BREAK / CONF.

MEDIATION

SHERIFF

LEGAL ASSISTANCE CENTER

DISTRICT CLERK/ PROBATION

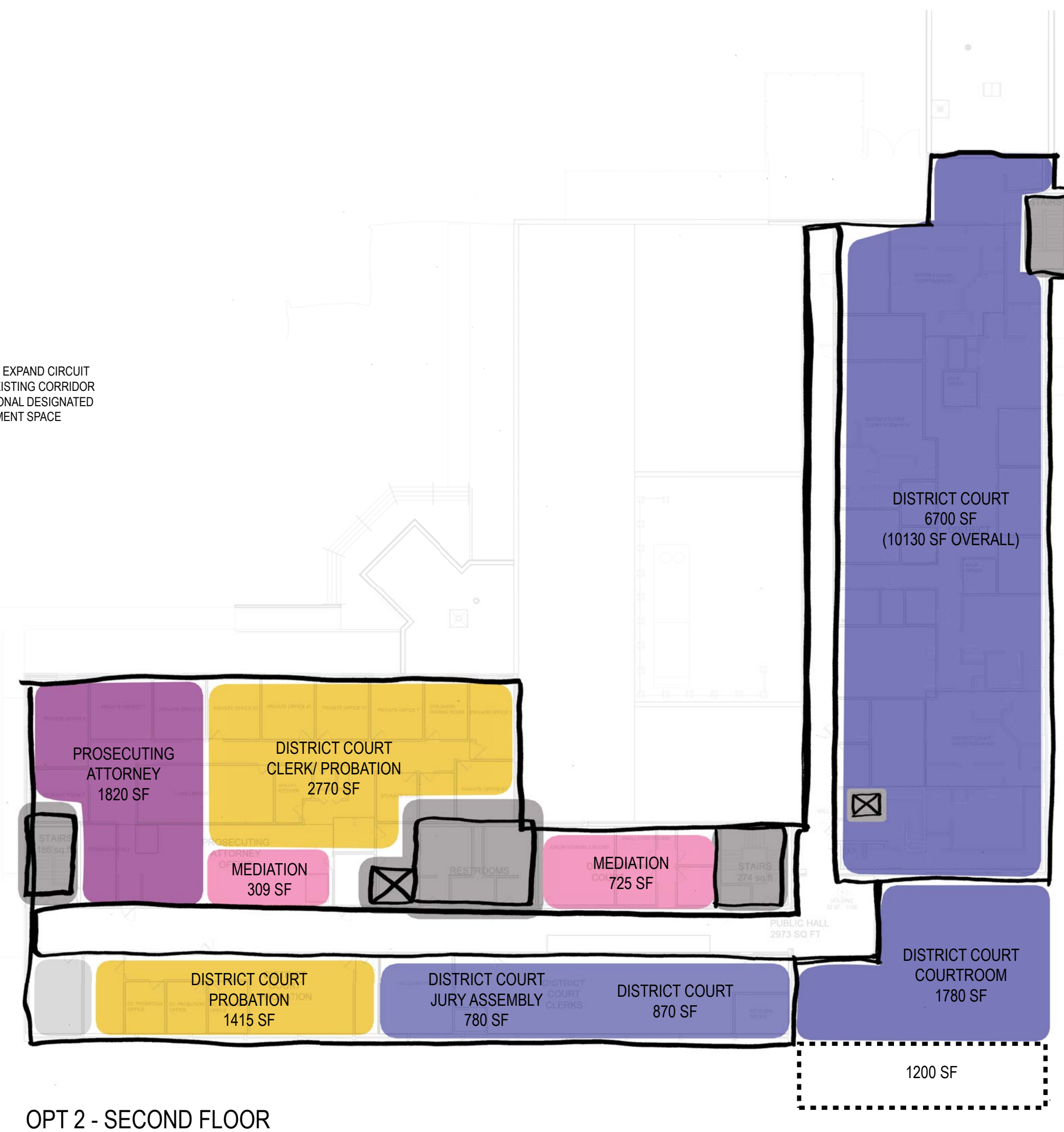
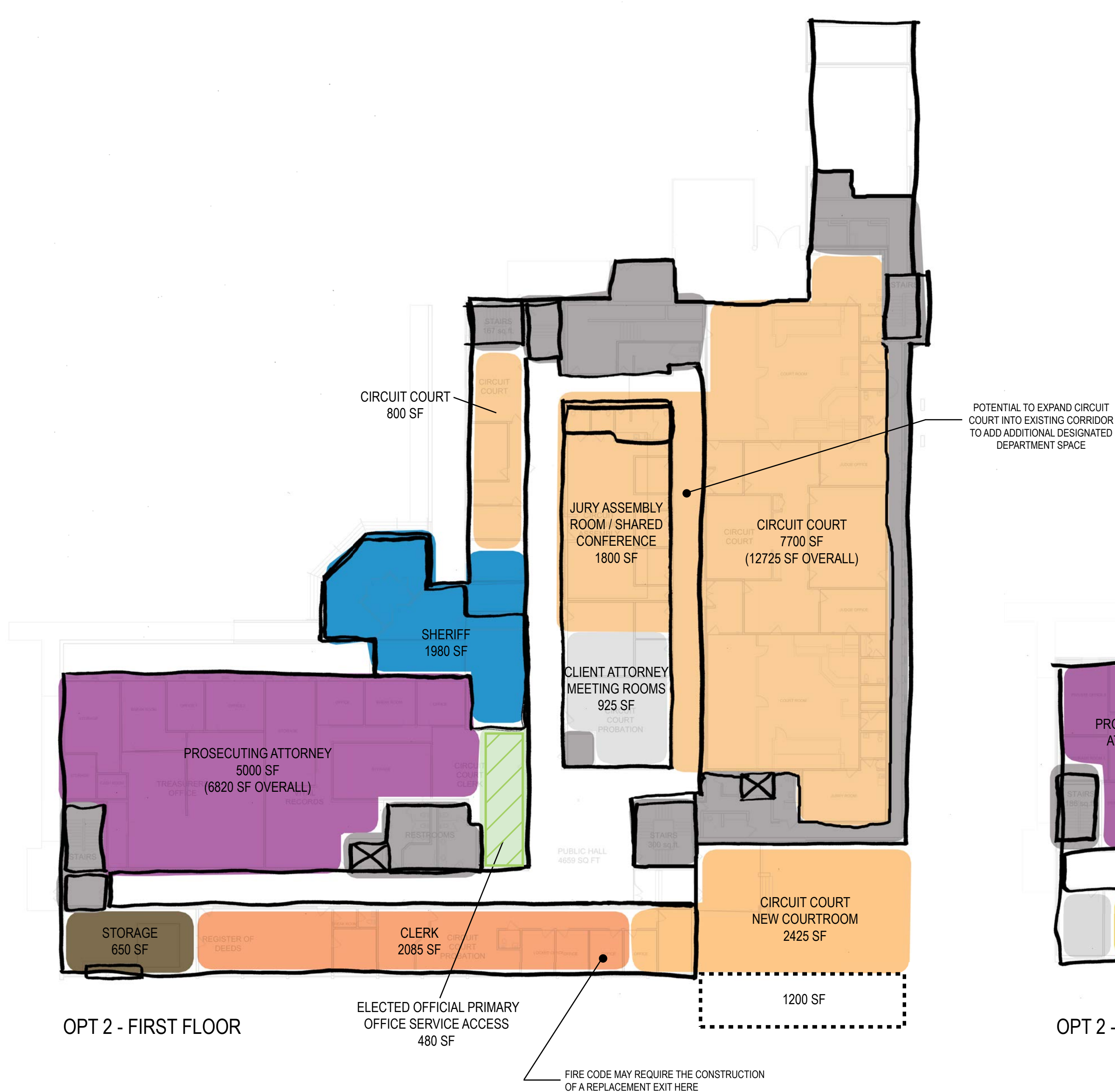
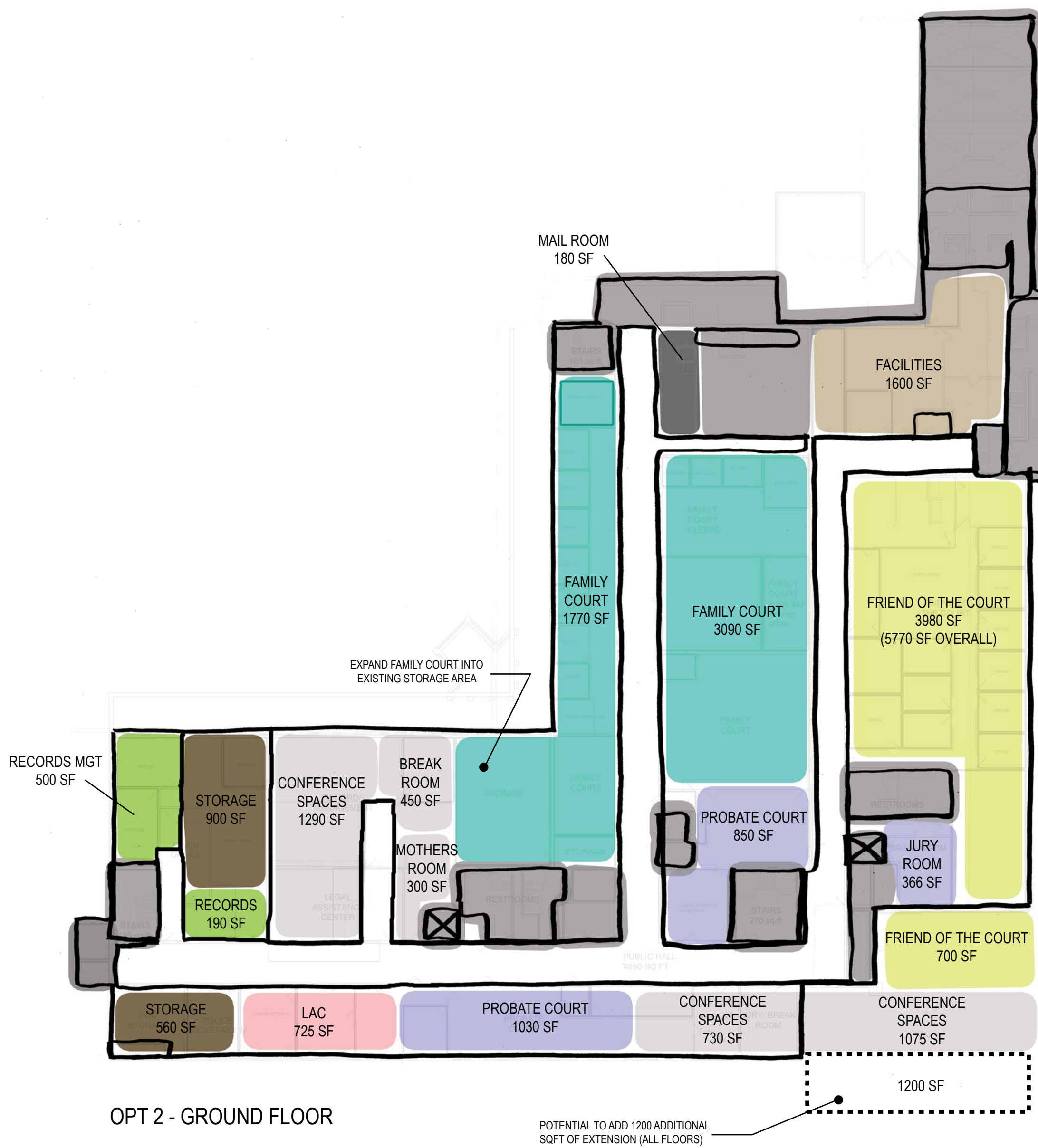
DISTRICT COURT

PROSECUTING ATTORNEY

EXISTING TO REMAIN

SHARED SPACE

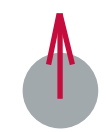
FACILITIES

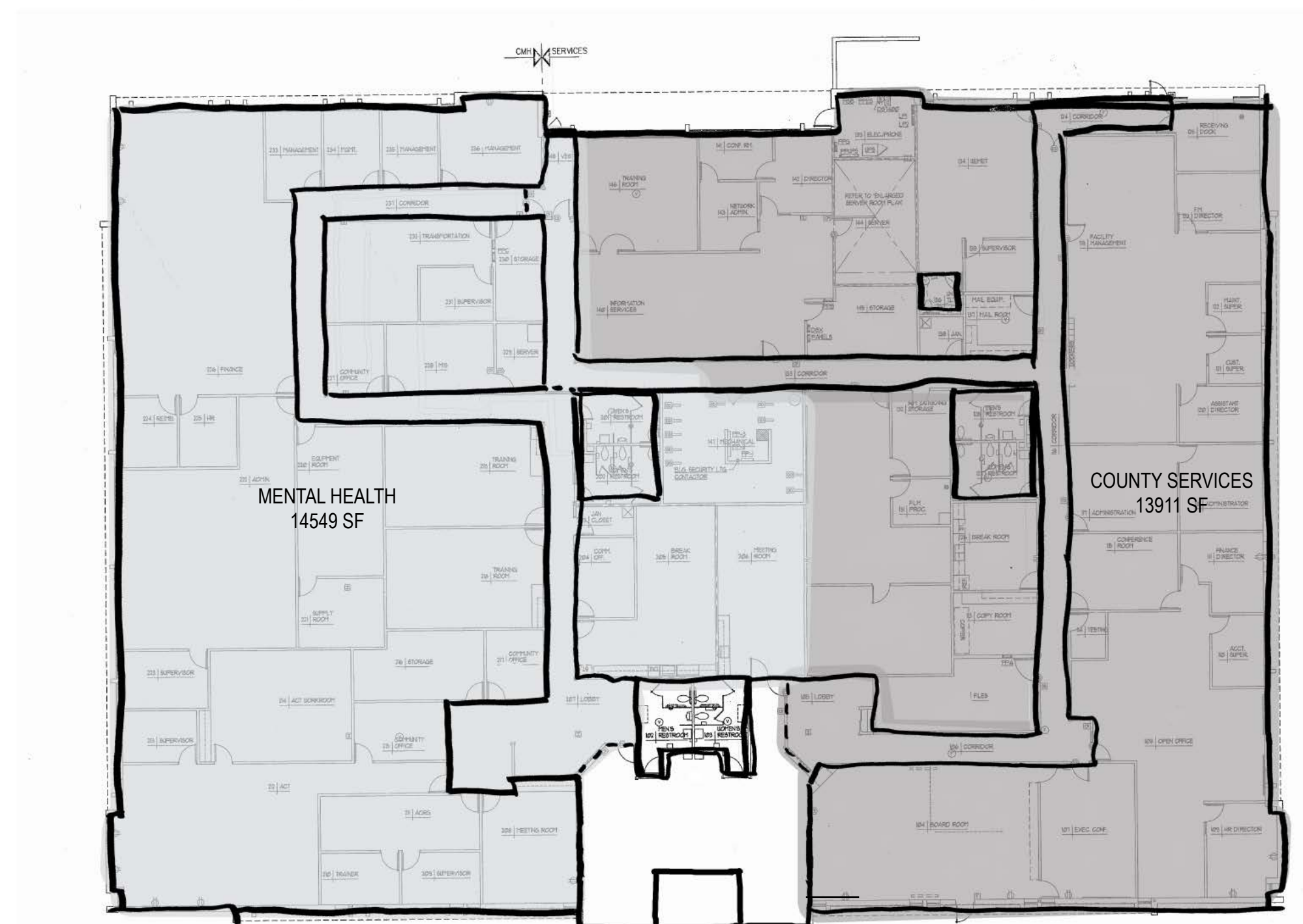


GROUND FLOOR	
What	Why
1. Friend of the Court to remain on the Ground Floor	Minimizes the cost of creating a suitable FOC space on the first floor, as well as renovating the existing FOC space
2. Expand Family Court courtroom	To allow for an additional, larger, more secure court space
3. Move LAC Space	To allow for construction of a conference/ breakroom area
3. Add Conference Space	To support all departments need for additional conference space of various sizes without each department needing their own conference rooms, saving space overall

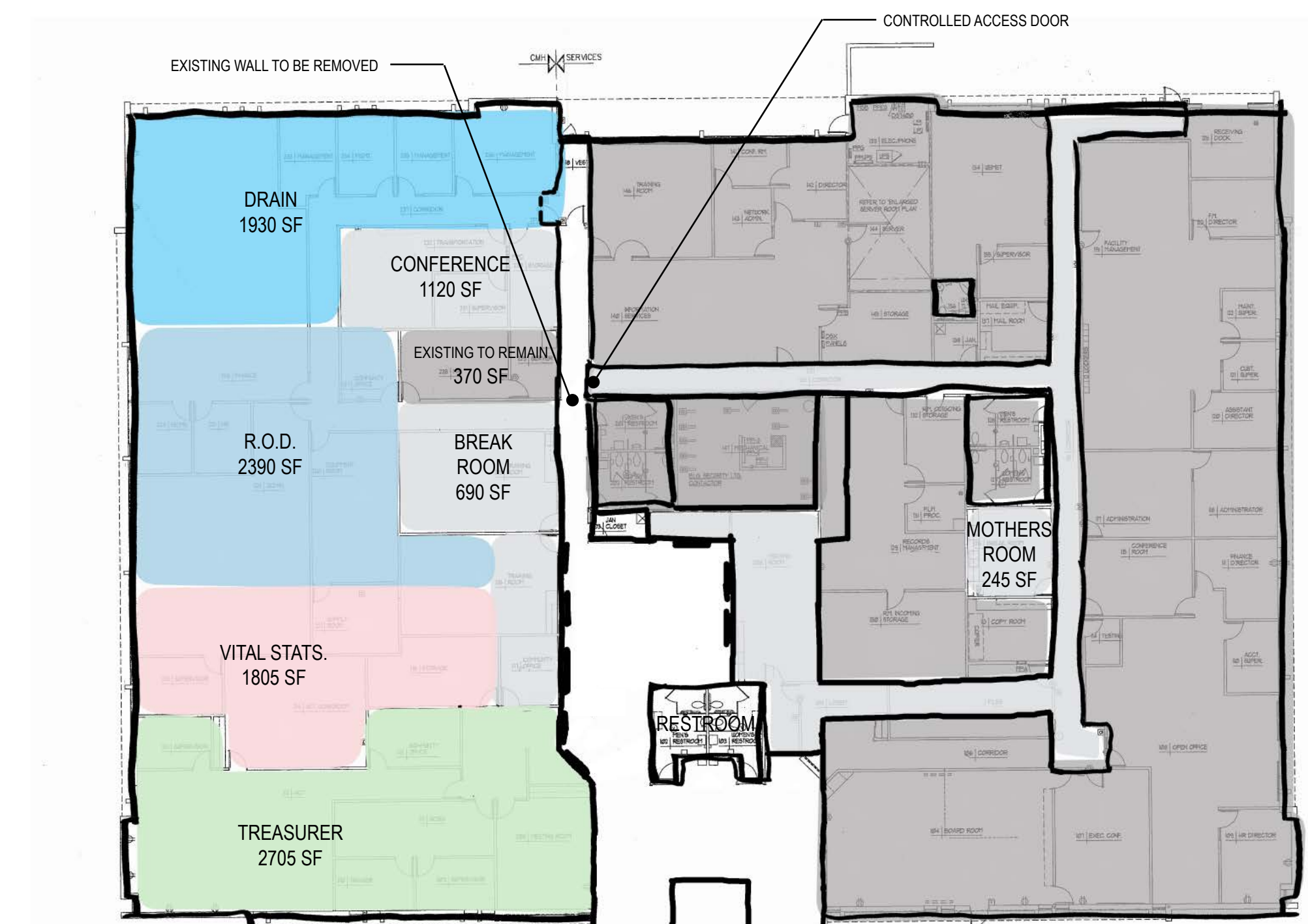
FIRST FLOOR	
What	Why
1. Additional Courtroom	Expanding into the South East corner to accommodate the need
2. Move Clerks Office	Unite all Circuit Court Clerk staff on one side of hall
	Direct access to two story storage space
3. Move majority of Prosecuting Office to the First Floor	Adjacency to the Circuit Court is important for records needs
	Consolidates District Court on 2nd floor
4. Create a Elected Official Primary Office Service Access Space	Minimizes costs by FOC remaining on ground floor
	To allow an elected official a space designated for their needs since their department is moving to the County Services Building

SECOND FLOOR	
What	Why
1. Expand District Court	The addition of a new courtroom could require additional District Court office space be added
	Creation of a district court jury assembly room that fits all jurors comfortably (post covid)
2. Expand District Court Clerk	The clerk office has outgrown its space and is planning to add additional staff
3. Moved majority of Prosecuting Attorney Office to first floor	Cannot accommodate District Court needs while maintaining the PA office on the second floor. In order to satisfy the needs, the majority of the PA office must move to the first floor





EXISTING- COUNTY SERVICES



OPTION 1 - COUNTY SERVICES

KEY:		
CIRCUIT COURT	TREASURERS OFFICE	SHERIFF
NEW COURTROOM	VITAL RECORDS	LEGAL ASSISTANCE CENTER
PROBATE COURT	REGISTER OF DEEDS	DISTRICT CLERK/ PROBATION
FAMILY COURT	DRAIN OFFICE	DISTRICT COURT
FRIEND OF THE COURT	RECORDS MGT	PROSECUTING ATTORNEY
CLERK	STORAGE	EXISTING TO REMAIN
CSB ELECTED OFFICE PRIMARY OFFICE SERVICE ACCESS	SHARED BREAK / CONF.	SHARED SPACE
	MEDIATION	FACILITIES



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: April 24, 2023

SUBJECT: Discussion on the future of the Allegan Historic District

Action Requested:

It is requested that the City Council discuss the future of the Allegan Historic District

Background:

Over the past year, the City Council, the Allegan Historic District Commission, and the community have held several discussions regarding the various Allegan Historic Districts, their operations, and processes. This work has included a year long study by the Allegan Historic District Commission which resulted in a report with recommendations presented to City Council in November of 2022 and then after more discussion, a final recommendation from the HDC was presented in February 2023. These recommendations were reviewed by the City Attorney who then laid out steps for moving forward.

We are now at a time where City Council will have to decide on how to move forward with the various Historic Districts in the City of Allegan, their operations, and processes.

Attachment(s):

November 2022 Report and Recommendations
February 2023 Final Recommendation



November 11th, 2022

Dear Councilors,

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

Respectfully,

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

Eddie Quinones-Walker, Chairperson

Allegan Historic District Commission

Contributing Citizen Topics, Comments, Statements Provided with Context

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

Compiled and Contextualized Public Inputs

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

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

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

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

Findings from the HDC Study Group—Compiled for 2May22

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

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

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

Structural Findings

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

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

Process Related Findings

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

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

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

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

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

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

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

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

HDC Study Group Timeline

Today	2-4 meetings Define	2-4 meetings Evaluation	2-4 meetings Report	Solution
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
Finance Department
269.673.5511
231 Trowbridge Street
Allegan, MI 49010

MEMORANDUM

TO: Allegan City Council
FROM: Tracy J. Stull, Finance Director/Treasurer
REVIEWED BY: Joel Dye, City Manager
DATE: April 24, 2023

SUBJECT: Acceptance of the March 2023 Revenue/Expenditure Report

Action Requested:

It is requested that City Council accept the March 2023 Revenue/Expenditure Report.

Background:

It is requested that City Council accept the revenue and expenditure report for March 2023. This report includes all revenue received and expenditure invoices posted as of April 19, 2023.

After each fiscal year month, the Finance Department provides the report for City Council to ensure that the fiscal year ends within budget parameters.

Attachment(s):

March 2023 Revenue/Expenditure Report

PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL		03/31/2023		
		DR (CR)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 101 - General Fund							
Dept 000 - Dept/Activity							
Revenues							
101-000-40200	Tax-Real Ad Valorem	(1,927,406.72)	2,098,200.00	2,098,200.00	1,993,512.94	95.01	0.00
101-000-41000	Tax-Personal Ad Valorem	(289,738.84)	273,100.00	273,100.00	252,359.61	92.41	0.00
101-000-41300	Tax-PRE Denials/BOR	(2,402.86)	7,500.00	7,500.00	52.68	0.70	0.00
101-000-43200	Tax-PILT- Payment In Lieu Of Taxes	(43,134.52)	40,000.00	40,000.00	(6,889.81)	(17.22)	0.00
101-000-43400	Trailer Park /Peddler Fees	(70.00)	0.00	288.00	288.00	100.00	0.00
101-000-43701	Tax-Real Specials (IFT/DNR)	(86,555.01)	60,900.00	66,523.48	66,757.26	100.35	0.00
101-000-43702	Tax-Personal Specials (IFT)	(1,655.43)	1,500.00	1,500.00	1,492.18	99.48	0.00
101-000-43900	MiRegTaxMarihuanaAct-Tax	(86,453.44)	91,000.00	145,556.71	145,556.71	100.00	0.00
101-000-44500	Penalties & Interest	(18,642.67)	12,000.00	12,000.00	13,385.13	111.54	0.00
101-000-44701	Tax-Real Admin	(66,550.16)	65,000.00	65,000.00	69,039.06	106.21	0.00
101-000-44702	Tax-Personal Admin	(8,973.16)	9,950.00	9,950.00	8,029.82	80.70	0.00
101-000-44800	Tax-Collection Fee	(25,521.68)	26,000.00	26,000.00	26,105.43	100.41	0.00
101-000-47600	License & Permits-CMO	(1,200.00)	0.00	250.00	100.00	40.00	0.00
101-000-47800	MiRegTaxMarihuanaAct-Licenses	0.00	0.00	30,000.00	30,000.00	100.00	0.00
101-000-49000	Building Permits-CMO	(98,248.00)	75,000.00	75,000.00	45,941.00	61.25	0.00
101-000-52800	Other Federal Grants	(75,000.00)	0.00	16,035.31	16,035.31	100.00	0.00
101-000-54300	Act 302 Training-PD	(1,009.12)	500.00	500.00	488.96	97.79	0.00
101-000-56800	Returnable Liquor License Fees-PD	(5,983.45)	5,700.00	5,700.00	5,543.45	97.25	0.00
101-000-57300	Local Community Stabilization Share R	(1,227,503.55)	575,000.00	575,000.00	533,133.15	92.72	0.00
101-000-57400	State Revenue Sharing - Constitutiona	(545,658.00)	494,254.00	494,254.00	294,746.00	59.63	0.00
101-000-57401	State Revenue Sharing - Statutory	(136,118.00)	135,787.00	135,787.00	65,424.00	48.18	0.00
101-000-58310	Transfer from DDA	0.00	45,000.00	45,000.00	45,000.00	100.00	0.00
101-000-58500	DDA Contribution-Parks	(37,500.00)	37,500.00	37,500.00	37,500.00	100.00	0.00
101-000-60210	Charges For Services	(569,563.00)	602,440.00	602,440.00	602,441.00	100.00	0.00
101-000-60711	User/Rental Fees-Parks	(2,775.00)	1,000.00	1,000.00	0.00	0.00	0.00
101-000-60761	Adopt-A-Site/Planter-Parks	(400.00)	500.00	500.00	0.00	0.00	0.00
101-000-62610	Duplicating-Copying-PD	(430.00)	800.00	800.00	500.00	62.50	0.00
101-000-63310	Foundations-Cemetery	(5,413.28)	3,000.00	3,000.00	2,219.36	73.98	0.00
101-000-63320	Grave Openings-Cemetery	(17,470.00)	10,000.00	10,000.00	8,340.00	83.40	0.00
101-000-64208	Ad Sales-Regent	(2,780.41)	5,000.00	5,000.00	4,150.00	83.00	0.00
101-000-64211	Concessions-Regent	(48,817.24)	70,000.00	70,000.00	33,998.16	48.57	0.00
101-000-64301	Memberships-Regent	(1,860.00)	2,000.00	2,000.00	2,682.90	134.15	0.00
101-000-64310	Sale Of Lots-Cemetery	(3,650.00)	5,000.00	5,000.00	3,500.00	70.00	0.00
101-000-64400	Wedding Services	(475.00)	250.00	750.00	450.00	60.00	0.00
101-000-65300	Admissions-Regent	(48,534.50)	65,000.00	65,000.00	35,246.00	54.22	0.00
101-000-65600	PD-(SRO) School Officer Reimb	0.00	0.00	96,840.00	113,248.00	116.94	0.00
101-000-65910	Ordinance/Code Enforcement Fines-PD	(10,233.56)	7,000.00	7,000.00	6,398.87	91.41	0.00
101-000-65920	Forfeitures-PD	(330.00)	0.00	0.00	0.00	0.00	0.00
101-000-66500	Interest Income	(2,692.45)	10,000.00	10,000.00	14,419.78	144.20	0.00
101-000-66701	Building Leases/Rents-CityHall	(26,702.97)	23,500.00	23,500.00	26,010.56	110.68	0.00
101-000-66710	Rents & Royalties-CMO	(63,634.40)	70,000.00	70,000.00	29,982.47	42.83	0.00
101-000-66750	Hangar Rental-Airport	(72,001.00)	72,500.00	72,500.00	59,256.53	81.73	0.00
101-000-66760	Building Rental-Airport	(10,230.30)	12,800.00	12,800.00	10,164.79	79.41	0.00
101-000-66770	Griswold Rental	(9,848.50)	5,000.00	7,195.00	7,395.00	102.78	0.00
101-000-66780	Gazebo Rent-Parks	(865.00)	1,000.00	1,000.00	1,075.00	107.50	0.00
101-000-67420	Perpetual Care Contribution	0.00	0.00	500.00	1,950.00	390.00	0.00
101-000-67430	Grants/Donations-PD	(19,158.00)	115,750.00	18,910.00	2,000.00	10.58	0.00
101-000-67450	Grants/Donations-Parks	0.00	75,000.00	187,000.00	0.00	0.00	0.00
101-000-67490	Grants/Donations-Griswold	(550.00)	0.00	2,997.00	3,508.00	117.05	0.00
101-000-67501	Grants/Donations-Regent	(950.52)	500.00	500.00	128.01	25.60	0.00
101-000-67660	Utilities/Fuel-Airport	(96,285.94)	97,000.00	97,000.00	74,392.79	76.69	0.00
101-000-67670	Election Reimbursement	(1,907.86)	0.00	1,544.51	1,544.51	100.00	0.00
101-000-67690	Crossing Guard Reimbursement-PD	(14,627.58)	22,500.00	22,500.00	5,583.26	24.81	0.00
101-000-67710	Concession Stand-Parks	0.00	500.00	500.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF ALLEGAN

PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL		03/31/2023		
		DR (CR)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 101 - General Fund							
Revenues							
101-000-68034	Misc. Income-Regent	(2,092.45)	500.00	500.00	191.00	38.20	0.00
101-000-68035	Misc. Income-Griswold	0.00	500.00	500.00	180.00	36.00	0.00
101-000-68200	Misc. Income-DPW	(989.75)	1,000.00	1,000.00	0.00	0.00	0.00
101-000-68240	Sponsorship-Regent	(4,480.00)	4,250.00	4,250.00	2,400.00	56.47	0.00
101-000-68382	Misc. Income-PD	(1,498.00)	2,000.00	2,000.00	1,789.30	89.47	0.00
101-000-68385	Misc. Income-Parks	0.00	250.00	250.00	0.00	0.00	0.00
101-000-68410	Insurance Premium Reimbursement	(142,437.50)	152,250.00	152,250.00	123,007.89	80.79	0.00
101-000-68446	Misc. Income-CMO	(344.12)	5,000.00	5,000.00	0.00	0.00	0.00
101-000-68447	Misc. Income-Finance	(1,838.91)	1,000.00	1,000.00	422.50	42.25	0.00
101-000-68448	NSF Charges	(650.00)	500.00	500.00	650.00	130.00	0.00
101-000-69960	Sinking Fund Int Contr	0.00	3,333.00	3,333.00	0.00	0.00	0.00
TOTAL REVENUES		(5,871,841.85)	5,502,514.00	5,729,004.01	4,822,826.56	84.18	0.00
Net - Dept 000 - Dept/Activity		5,871,841.85	5,502,514.00	5,729,004.01	4,822,826.56		0.00
Dept 101 - City Council							
Expenditures							
101-101-71200	Per Diem-Council	9,790.00	12,800.00	12,800.00	6,645.00	51.91	0.00
101-101-71500	Payroll Taxes	750.72	1,000.00	1,000.00	508.36	50.84	0.00
101-101-88000	Employee Recognition	4,053.32	10,000.00	10,000.00	9,654.10	96.54	0.00
101-101-90000	Printing/Publishing/Advertising	5,028.56	10,000.00	10,000.00	2,380.00	23.80	0.00
101-101-95500	Insurance/Bonds	3,143.00	3,500.00	3,500.00	3,428.00	97.94	0.00
101-101-95900	Training/Conferences/Memberships	275.00	1,500.00	1,500.00	599.81	39.99	0.00
101-101-96200	Other Sundry	2,943.38	1,000.00	1,000.00	757.88	75.79	0.00
TOTAL EXPENDITURES		25,983.98	39,800.00	39,800.00	23,973.15	60.23	0.00
Net - Dept 101 - City Council		(25,983.98)	(39,800.00)	(39,800.00)	(23,973.15)		0.00
Dept 172 - City Managers Office							
Expenditures							
101-172-70200	Wages-CMO	282,889.16	297,000.00	297,000.00	213,572.07	71.91	0.00
101-172-70800	Overtime	3,673.08	2,500.00	2,500.00	759.76	30.39	0.00
101-172-71500	Payroll Taxes	20,403.58	23,000.00	23,000.00	13,168.58	57.25	0.00
101-172-71600	Health/Dental/Vision	93,257.77	98,500.00	98,500.00	74,438.99	75.57	0.00
101-172-71800	Retirement Fund	31,490.36	34,200.00	34,200.00	26,324.94	76.97	0.00
101-172-72000	Workers Compensation	809.00	1,100.00	1,100.00	240.00	21.82	0.00
101-172-72100	Disability Insurance	2,765.80	2,700.00	2,700.00	1,735.59	64.28	0.00
101-172-72700	Office Supplies	2,942.93	3,250.00	3,250.00	300.66	9.25	0.00
101-172-81800	Contractual Services	54,775.99	60,000.00	60,000.00	37,155.65	164.13	61,320.00
101-172-85000	Communications	3,865.20	2,000.00	2,000.00	2,486.90	124.35	0.00
101-172-88000	Community Promotion	1,422.80	2,500.00	2,500.00	0.00	0.00	0.00
101-172-95500	Insurance/Bonds	1,736.00	1,800.00	14,800.00	15,335.25	103.62	0.00
101-172-95900	Training/Conferences/Memberships	3,618.34	5,000.00	5,000.00	3,042.85	60.86	0.00
101-172-96200	Other Sundry	1,542.05	2,000.00	2,000.00	562.22	28.11	0.00
101-172-97900	Capital Improvements	0.00	0.00	10,000.00	0.00	0.00	0.00
TOTAL EXPENDITURES		505,192.06	535,550.00	558,550.00	389,123.46	80.65	61,320.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF ALLEGAN

PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL	AMENDED BUDGET	03/31/2023		
		DR (CR)	BUDGET		NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 101 - General Fund							
Net - Dept 172 - City Managers Office		(505,192.06)	(535,550.00)	(558,550.00)	(389,123.46)		(61,320.00)
Dept 223 - Finance-Audit							
Expenditures							
101-223-80700	Audit	20,750.00	22,000.00	23,500.00	21,000.00	100.00	2,500.00
TOTAL EXPENDITURES		20,750.00	22,000.00	23,500.00	21,000.00	100.00	2,500.00
Net - Dept 223 - Finance-Audit		(20,750.00)	(22,000.00)	(23,500.00)	(21,000.00)		(2,500.00)
Dept 226 - City Council-Legal							
Expenditures							
101-226-82600	Legal Fees	20,445.69	50,000.00	50,000.00	12,711.75	25.42	0.00
TOTAL EXPENDITURES		20,445.69	50,000.00	50,000.00	12,711.75	25.42	0.00
Net - Dept 226 - City Council-Legal		(20,445.69)	(50,000.00)	(50,000.00)	(12,711.75)		0.00
Dept 247 - Assessing-BOR							
Expenditures							
101-247-71200	Board Of Review	750.00	1,500.00	1,500.00	260.00	17.33	0.00
101-247-71500	Payroll Taxes	0.00	0.00	125.00	19.89	15.91	0.00
TOTAL EXPENDITURES		750.00	1,500.00	1,625.00	279.89	17.22	0.00
Net - Dept 247 - Assessing-BOR		(750.00)	(1,500.00)	(1,625.00)	(279.89)		0.00
Dept 253 - Finance-Treasurer							
Expenditures							
101-253-70200	Wages-Finance	205,169.44	223,600.00	223,600.00	163,441.81	73.10	0.00
101-253-70710	Longevity	500.00	500.00	500.00	500.00	100.00	0.00
101-253-70800	Overtime	0.00	1,000.00	1,000.00	110.64	11.06	0.00
101-253-71500	Payroll Taxes	14,708.31	17,300.00	17,300.00	9,894.09	57.19	0.00
101-253-71600	Health/Dental/Vision	64,408.36	70,350.00	70,350.00	68,670.15	97.61	0.00
101-253-71605	Insurance Opt Out	2,004.08	2,104.00	232.00	231.24	99.67	0.00
101-253-71800	Retirement Fund	28,811.03	24,500.00	24,500.00	18,504.69	75.53	0.00
101-253-71900	Unemployment Fund	275.89	350.00	350.00	41.52	11.86	0.00
101-253-72000	Workers Compensation	830.00	1,000.00	1,000.00	101.00	10.10	0.00
101-253-72100	Disability Insurance	1,910.49	2,200.00	2,200.00	1,108.38	50.38	0.00
101-253-72700	Office Supplies	4,936.07	5,000.00	5,000.00	4,558.73	91.17	0.00
101-253-80200	City Property Tax - DDA Capture	40,215.46	40,000.00	40,000.00	38,456.35	96.14	0.00
101-253-81800	Contractual Services	37,686.65	70,000.00	70,000.00	30,056.76	42.94	0.00
101-253-85000	Communications	(754.53)	2,500.00	2,500.00	1,089.82	43.59	0.00
101-253-90000	Bank Recon	4,924.18	5,000.00	5,000.00	(1,050.61)	(21.01)	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF ALLEGAN

PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL	AMENDED BUDGET	03/31/2023		
		DR (CR)	BUDGET		NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 101 - General Fund							
Expenditures							
101-253-95500	Insurance/Bonds	574.00	600.00	600.00	588.00	98.00	0.00
101-253-95900	Training/Conferences/Memberships	2,147.17	3,000.00	3,000.00	1,987.85	66.26	0.00
101-253-96200	Other Sundry	1,172.07	500.00	500.00	854.74	170.95	0.00
101-253-97900	Capital Improvements	14,370.60	0.00	5,475.00	5,475.00	100.00	0.00
TOTAL EXPENDITURES		423,889.27	469,504.00	473,107.00	344,620.16	72.84	0.00
Net - Dept 253 - Finance-Treasurer		(423,889.27)	(469,504.00)	(473,107.00)	(344,620.16)		0.00
Dept 257 - Assessing							
Expenditures							
101-257-71500	Payroll Taxes	60.00	125.00	0.00	0.00	0.00	0.00
101-257-72700	Office Supplies	124.98	500.00	500.00	75.56	15.11	0.00
101-257-81800	Tax Tribunal	118.67	5,000.00	5,000.00	55.42	1.11	0.00
101-257-81810	Contractual Services	43,666.55	43,950.00	43,950.00	29,505.00	67.13	0.00
101-257-83000	Tax Roll Preparation	0.00	1,000.00	1,000.00	472.59	47.26	0.00
101-257-90000	Printing/Publishing/Advertising	120.00	750.00	750.00	0.00	0.00	0.00
101-257-95500	Insurance/Bonds	564.00	600.00	600.00	588.00	98.00	0.00
101-257-96200	Other Sundry	90.00	500.00	500.00	0.00	0.00	0.00
TOTAL EXPENDITURES		44,744.20	52,425.00	52,300.00	30,696.57	58.69	0.00
Net - Dept 257 - Assessing		(44,744.20)	(52,425.00)	(52,300.00)	(30,696.57)		0.00
Dept 262 - Elections							
Expenditures							
101-262-70210	Wages-Elections	1,252.25	4,000.00	4,000.00	3,242.50	81.06	0.00
101-262-71500	Payroll Taxes	96.19	325.00	325.00	248.07	76.33	0.00
101-262-72700	Office Supplies	2,027.12	4,000.00	4,000.00	180.00	4.50	0.00
101-262-81800	Contractual Services	0.00	0.00	1,365.00	1,365.00	100.00	0.00
101-262-90000	Printing/Publishing/Advertising	80.00	500.00	500.00	210.00	42.00	0.00
101-262-95900	Training/Conferences/Memberships	0.00	1,000.00	1,000.00	0.00	0.00	0.00
101-262-96200	Other Sundry	234.50	1,000.00	1,000.00	333.72	33.37	0.00
TOTAL EXPENDITURES		3,690.06	10,825.00	12,190.00	5,579.29	45.77	0.00
Net - Dept 262 - Elections		(3,690.06)	(10,825.00)	(12,190.00)	(5,579.29)		0.00
Dept 265 - City Hall							
Expenditures							
101-265-74000	Operating Supplies	4,339.06	5,000.00	5,000.00	3,348.21	66.96	0.00
101-265-81800	Contractual Services	10,345.79	9,500.00	22,500.00	8,111.00	76.05	9,000.00
101-265-85000	Communications	10,384.73	10,000.00	10,000.00	8,368.62	83.69	0.00
101-265-91000	Insurance/Bonds	2,655.00	4,000.00	0.00	0.00	0.00	0.00
101-265-92000	Utilities-Consumers	11,530.06	12,875.00	12,875.00	8,461.59	65.72	0.00
101-265-92010	Utilities- MiGas	5,022.32	3,500.00	3,500.00	2,920.05	83.43	0.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ALLEGAN

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PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL	AMENDED BUDGET	03/31/2023		
		DR (CR)	BUDGET		NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 101 - General Fund							
Expenditures							
101-265-92020	Utilities-Water/Sewer	2,911.39	3,000.00	3,000.00	2,088.25	69.61	0.00
101-265-92025	Utilities-Garbage	0.00	500.00	500.00	0.00	0.00	0.00
101-265-93100	Building Maintenance	11,845.55	5,000.00	5,000.00	4,612.49	92.25	0.00
101-265-95500	Insurance/Bonds	0.00	0.00	4,000.00	3,933.74	98.34	0.00
101-265-96200	Other Sundry	0.00	0.00	250.00	42.37	16.95	0.00
TOTAL EXPENDITURES		59,033.90	53,375.00	66,625.00	41,886.32	76.38	9,000.00
Net - Dept 265 - City Hall		(59,033.90)	(53,375.00)	(66,625.00)	(41,886.32)		(9,000.00)
Dept 267 - Bldg&Grounds-DPW							
Expenditures							
101-267-70200	Wages-Bldgs & Grds	182,368.41	191,000.00	191,000.00	121,245.38	63.48	0.00
101-267-70800	Overtime	4,378.67	7,500.00	7,500.00	1,146.92	15.29	0.00
101-267-71500	Payroll Taxes	15,364.13	15,200.00	15,200.00	7,469.76	49.14	0.00
101-267-71600	Health/Dental/Vision	61,661.11	73,100.00	73,100.00	54,653.43	74.77	0.00
101-267-71800	Retirement Fund	30,461.95	32,800.00	32,800.00	23,071.36	70.34	0.00
101-267-72000	Workers Compensation	3,604.82	3,600.00	3,600.00	2,581.00	71.69	0.00
101-267-72100	Disability Insurance	2,206.10	2,400.00	2,400.00	1,289.71	53.74	0.00
101-267-72700	Office Supplies	143.69	1,000.00	1,000.00	157.33	15.73	0.00
101-267-74000	Operating Supplies	4,494.06	7,000.00	7,000.00	4,703.36	67.19	0.00
101-267-74010	Boot Allowance	1,200.00	1,500.00	1,500.00	525.57	35.04	0.00
101-267-74020	Uniforms	6,304.86	6,000.00	6,000.00	6,007.43	100.12	0.00
101-267-74040	Parking Lot Maintenance	82.66	6,000.00	6,000.00	0.00	0.00	0.00
101-267-81810	Contractual Services	4,407.73	6,000.00	6,000.00	5,258.54	87.64	0.00
101-267-85000	Communications	7,362.60	8,000.00	8,000.00	5,082.57	63.53	0.00
101-267-90000	Printing/Publishing/Advertising	209.44	300.00	300.00	0.00	0.00	0.00
101-267-92000	Utilities-Consumers	8,194.58	15,500.00	15,500.00	6,285.69	40.55	0.00
101-267-92010	Utilities- MiGas	9,760.44	9,000.00	9,000.00	5,516.73	61.30	0.00
101-267-92020	Utilities-Water/Sewer	2,467.52	3,500.00	3,500.00	2,703.51	77.24	0.00
101-267-92025	Utilities-Garbage	5,614.76	3,500.00	3,500.00	3,839.88	109.71	0.00
101-267-92500	Street Lighting	78,889.83	75,750.00	75,750.00	62,538.69	82.56	0.00
101-267-93100	Building Maintenance	926.63	7,500.00	7,500.00	861.01	11.48	0.00
101-267-93110	Maintenance-Dam	0.00	3,000.00	4,250.00	4,266.50	100.39	0.00
101-267-94300	MERP (akaMVP) Rental	100,000.00	103,000.00	103,000.00	77,250.00	75.00	0.00
101-267-95500	Insurance/Bonds	7,957.00	8,500.00	8,500.00	8,325.00	97.94	0.00
101-267-95900	Training/Conferences/Memberships	2,080.66	2,000.00	4,600.00	3,974.00	86.39	0.00
101-267-96200	Other Sundry	7.67	1,000.00	1,000.00	155.00	15.50	0.00
101-267-96210	C.D.Licenses/Safety	2,740.59	2,000.00	2,000.00	1,221.36	61.07	0.00
101-267-96230	Clean Up Week	17,331.54	20,000.00	20,000.00	9,365.79	46.83	0.00
101-267-97900	Capital Improvements	96,889.21	18,000.00	15,000.00	15,000.00	100.00	0.00
TOTAL EXPENDITURES		657,110.66	633,650.00	634,500.00	434,495.52	68.48	0.00
Net - Dept 267 - Bldg&Grounds-DPW		(657,110.66)	(633,650.00)	(634,500.00)	(434,495.52)		0.00
Dept 301 - Police							
Expenditures							
101-301-70200	Wages-Police Department	676,789.18	750,200.00	750,200.00	534,628.19	71.26	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF ALLEGAN

PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL	AMENDED BUDGET	03/31/2023		
		DR (CR)	BUDGET		NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 101 - General Fund							
Expenditures							
101-301-70700	Wages - Crossing Guards	26,920.45	45,000.00	45,000.00	17,806.79	39.57	0.00
101-301-70710	Longevity	3,500.00	3,000.00	3,000.00	3,000.00	100.00	0.00
101-301-70800	Overtime	121,623.87	81,600.00	81,600.00	64,683.63	79.27	0.00
101-301-71500	Payroll Taxes	60,092.02	67,500.00	67,500.00	38,367.13	56.84	0.00
101-301-71600	Health/Dental/Vision	172,994.66	190,300.00	190,300.00	139,921.22	73.53	0.00
101-301-71800	Retirement Fund	280,255.89	330,000.00	330,000.00	213,982.22	64.84	0.00
101-301-72000	Workers Compensation	9,384.00	12,000.00	12,000.00	5,156.00	42.97	0.00
101-301-72100	Disability Insurance	6,728.97	7,700.00	7,700.00	4,264.94	55.39	0.00
101-301-72700	Office Supplies	2,091.65	2,500.00	2,500.00	1,141.72	45.67	0.00
101-301-74000	Operating Supplies	16,711.63	16,000.00	16,000.00	8,673.87	54.21	0.00
101-301-81800	Contractual Services	6,669.17	8,500.00	10,000.00	10,175.82	101.76	0.00
101-301-82600	Legal Fees	21,226.25	25,000.00	25,000.00	16,696.25	66.79	0.00
101-301-84100	Code Enforcement	4,376.71	9,000.00	9,000.00	3,690.00	41.00	0.00
101-301-85000	Communications	13,208.59	13,260.00	13,260.00	9,692.43	73.10	0.00
101-301-92000	Utilities-Consumers	9,060.77	10,000.00	10,000.00	6,580.67	65.81	0.00
101-301-92010	Utilities- MiGas	4,746.92	3,000.00	3,000.00	2,791.24	93.04	0.00
101-301-92020	Utilities-Water/Sewer	5,237.92	6,550.00	6,550.00	1,986.63	30.33	0.00
101-301-92025	Utilities-Garbage	1,024.50	1,000.00	1,000.00	838.40	83.84	0.00
101-301-93100	Building Maintenance	870.47	5,000.00	21,300.00	11,800.00	55.40	0.00
101-301-93400	Office Equip.-Maintenance	0.00	1,000.00	1,000.00	0.00	0.00	0.00
101-301-94300	MERP (akaMVP) Rental	66,000.00	98,000.00	98,000.00	73,500.00	75.00	0.00
101-301-95500	Insurance/Bonds	13,444.00	14,000.00	14,000.00	13,738.00	98.13	0.00
101-301-95900	Training/Conferences/Memberships	4,781.43	5,000.00	5,000.00	3,106.58	62.13	0.00
101-301-95910	A.C.T. Team	0.00	750.00	750.00	676.80	90.24	0.00
101-301-95920	Training-302 Funds	785.74	1,000.00	1,000.00	1,340.08	134.01	0.00
101-301-96200	Other Sundry	59.42	250.00	250.00	0.00	0.00	0.00
101-301-97900	Capital Improvements	30,108.98	31,200.00	31,200.00	9,590.00	42.34	3,620.00
TOTAL EXPENDITURES		1,558,693.19	1,738,310.00	1,756,110.00	1,197,828.61	68.42	3,620.00
Net - Dept 301 - Police		(1,558,693.19)	(1,738,310.00)	(1,756,110.00)	(1,197,828.61)		(3,620.00)
Dept 336 - Public Safety District-Fire Dept							
Expenditures							
101-336-81800	Contractual Services - Fire	211,700.00	207,050.00	226,606.00	168,786.00	74.48	0.00
101-336-93210	Siren Maintenance/Fees	1,370.13	2,500.00	2,500.00	1,353.17	54.13	0.00
TOTAL EXPENDITURES		213,070.13	209,550.00	229,106.00	170,139.17	74.26	0.00
Net - Dept 336 - Public Safety District-Fire Dept		(213,070.13)	(209,550.00)	(229,106.00)	(170,139.17)		0.00
Dept 371 - Building Inspections							
Expenditures							
101-371-84200	Building Inspections	93,533.20	73,500.00	73,500.00	38,747.25	52.72	0.00
TOTAL EXPENDITURES		93,533.20	73,500.00	73,500.00	38,747.25	52.72	0.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ALLEGAN

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PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2022 DR (CR)	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	YTD BALANCE 03/31/2023 NORM (ABNORM)	% BDGT USED	ENCUMBERED YEAR-TO-DATE
Fund 101 - General Fund							
Net - Dept 371 - Building Inspections		(93,533.20)	(73,500.00)	(73,500.00)	(38,747.25)		0.00
Dept 567 - DPW - Cemetery							
Expenditures							
101-567-70200	Wages-Cemetery	20,000.00	20,000.00	20,000.00	10,667.39	53.34	0.00
101-567-70800	Overtime	1,566.05	4,000.00	4,000.00	1,990.75	49.77	0.00
101-567-71500	Payroll Taxes	261.21	1,850.00	1,850.00	893.61	48.30	0.00
101-567-72000	Workers Compensation	1,279.18	1,300.00	1,300.00	656.00	50.46	0.00
101-567-72100	Disability Insurance	(1.49)	0.00	0.00	(9.69)	100.00	0.00
101-567-74000	Operating Supplies	3,861.27	3,500.00	3,500.00	2,513.71	71.82	0.00
101-567-81800	Contractual Services	7,440.00	15,000.00	21,000.00	14,650.00	69.76	0.00
101-567-81810	Mowing	20,900.00	40,200.00	64,200.00	15,000.00	26.17	1,800.00
101-567-85000	Communications	0.00	0.00	0.00	(68.12)	100.00	0.00
101-567-92000	Utilities-Consumers	798.59	825.00	825.00	603.49	73.15	0.00
101-567-92020	Utilities-Water/Sewer	2,029.52	1,900.00	1,900.00	1,057.22	55.64	0.00
101-567-92025	Utilities-Garbage	504.50	500.00	500.00	402.75	80.55	0.00
101-567-93100	Building Maintenance	124.66	500.00	500.00	0.00	0.00	0.00
101-567-94300	MERP (akaMVP) Rental	20,000.00	20,600.00	20,600.00	15,450.00	75.00	0.00
101-567-95500	Insurance/Bonds	1,302.00	1,400.00	1,400.00	1,371.00	97.93	0.00
101-567-96200	Other Sundry	130.00	150.00	150.00	0.00	0.00	0.00
101-567-96500	Perpetual Care Payback	340.00	0.00	0.00	0.00	0.00	0.00
101-567-97900	Capital Improvements	0.00	50,000.00	50,000.00	0.00	59.98	29,991.25
TOTAL EXPENDITURES		80,535.49	161,725.00	191,725.00	65,178.11	50.58	31,791.25
Net - Dept 567 - DPW - Cemetery		(80,535.49)	(161,725.00)	(191,725.00)	(65,178.11)		(31,791.25)
Dept 595 - DPW - Airport							
Expenditures							
101-595-70200	Wages - Airport	10,000.00	15,000.00	15,000.00	7,321.93	48.81	0.00
101-595-70800	Overtime	384.15	1,000.00	1,000.00	0.00	0.00	0.00
101-595-71500	Payroll Taxes	207.10	1,250.00	1,250.00	508.68	40.69	0.00
101-595-72100	Disability Insurance	0.00	0.00	0.00	(2.35)	100.00	0.00
101-595-77100	Fuel Commodity	122,518.76	96,000.00	96,000.00	85,317.18	88.87	0.00
101-595-85000	Communications	1,494.76	3,500.00	3,500.00	934.20	26.69	0.00
101-595-92000	Utilities-Consumers	10,326.23	10,750.00	10,750.00	7,920.42	73.68	0.00
101-595-92010	Utilities- MiGas	8,217.01	6,500.00	6,500.00	6,109.98	94.00	0.00
101-595-92020	Utilities-Water/Sewer	2,370.69	2,500.00	2,500.00	1,293.04	51.72	0.00
101-595-93000	Fuel Farm	2,698.08	3,800.00	3,800.00	1,344.00	35.37	0.00
101-595-93100	Building Maintenance	3,379.45	2,500.00	2,500.00	40.97	1.64	0.00
101-595-93120	Hangar Maintenance	429.22	6,000.00	6,000.00	1,817.05	30.28	0.00
101-595-93193	Runway Maintenance	2,070.18	2,500.00	2,500.00	2,001.31	80.05	0.00
101-595-94300	MERP (akaMVP) Rental	25,000.00	25,750.00	25,750.00	19,312.50	75.00	0.00
101-595-95500	Insurance/Bonds	10,281.18	12,000.00	12,000.00	11,847.50	98.73	0.00
101-595-96200	Other Sundry	72.93	1,000.00	1,000.00	695.00	69.50	0.00
101-595-97900	Capital Improvements	6,663.00	101,371.00	101,371.00	72,502.04	101.73	30,624.31
TOTAL EXPENDITURES		206,112.74	291,421.00	291,421.00	218,963.45	85.65	30,624.31
Net - Dept 595 - DPW - Airport		(206,112.74)	(291,421.00)	(291,421.00)	(218,963.45)		(30,624.31)

PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL	AMENDED BUDGET	03/31/2023		
		DR (CR)	BUDGET		NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 101 - General Fund							
Dept 651 - Public Safety District-Ambulance							
Expenditures							
101-651-81810	Ambulance Service	30,815.93	31,591.00	34,750.10	33,897.53	97.55	0.00
TOTAL EXPENDITURES		30,815.93	31,591.00	34,750.10	33,897.53	97.55	0.00
Net - Dept 651 - Public Safety District-Ambulance		(30,815.93)	(31,591.00)	(34,750.10)	(33,897.53)		0.00
Dept 702 - Zoning-CMO							
Expenditures							
101-702-84000	HDC/Zoning Administration	10,525.00	10,000.00	10,000.00	1,200.00	12.00	0.00
TOTAL EXPENDITURES		10,525.00	10,000.00	10,000.00	1,200.00	12.00	0.00
Net - Dept 702 - Zoning-CMO		(10,525.00)	(10,000.00)	(10,000.00)	(1,200.00)		0.00
Dept 751 - DPW - Parks							
Expenditures							
101-751-70200	Wages-Parks	151,089.05	161,000.00	161,000.00	134,039.56	83.25	0.00
101-751-70710	Longevity	500.00	500.00	500.00	500.00	100.00	0.00
101-751-70800	Overtime	4,119.56	5,000.00	5,000.00	3,648.48	72.97	0.00
101-751-71500	Payroll Taxes	11,219.45	12,800.00	12,800.00	8,243.48	64.40	0.00
101-751-71600	Health/Dental/Vision	43,857.26	45,500.00	45,500.00	35,433.50	77.88	0.00
101-751-71800	Retirement Fund	15,894.38	17,700.00	17,700.00	13,612.62	76.91	0.00
101-751-72000	Workers Compensation	2,207.00	2,500.00	2,500.00	1,272.00	50.88	0.00
101-751-72100	Disability Insurance	1,720.31	1,700.00	1,700.00	1,047.92	61.64	0.00
101-751-74000	Operating Supplies	24,973.87	31,000.00	31,000.00	25,111.53	81.00	0.00
101-751-81800	Contractual Services	15,255.40	30,000.00	30,000.00	24,360.65	91.20	3,000.00
101-751-85000	Communications	2,631.33	1,600.00	3,000.00	2,487.36	82.91	0.00
101-751-92000	Utilities-Consumers	17,357.70	20,000.00	20,000.00	13,488.18	67.44	0.00
101-751-92010	Utilities- MiGas	3,444.36	2,500.00	2,500.00	2,213.79	88.55	0.00
101-751-92020	Utilities-Water/Sewer	31,322.93	30,000.00	75,000.00	63,302.35	84.40	0.00
101-751-92025	Utilities-Garbage	7,624.91	6,500.00	6,500.00	1,335.17	20.54	0.00
101-751-93300	Repairs-Maint Equipment	9,028.98	7,500.00	7,500.00	0.00	0.00	0.00
101-751-94300	MERP (akaMVP) Rental	75,000.00	77,250.00	77,250.00	57,937.50	75.00	0.00
101-751-95500	Insurance/Bonds	5,246.00	5,000.00	5,000.00	4,880.82	97.62	0.00
101-751-96200	Other Sundry	32.19	500.00	500.00	5.99	1.20	0.00
101-751-96515	Adopt-A-Site Planter	520.00	800.00	800.00	0.00	0.00	0.00
101-751-97900	Capital Improvements	6,142.58	137,000.00	186,400.00	29,629.98	29.25	24,900.00
TOTAL EXPENDITURES		429,187.26	596,350.00	692,150.00	422,550.88	65.08	27,900.00
Net - Dept 751 - DPW - Parks		(429,187.26)	(596,350.00)	(692,150.00)	(422,550.88)		(27,900.00)

Dept 805 - Griswold

Expenditures

PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL		03/31/2023		
		DR (CR)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 101 - General Fund							
Expenditures							
101-805-70210	Part-Time Wages - Griswold	888.64	5,000.00	1,000.00	172.73	17.27	0.00
101-805-71500	Payroll Taxes	67.43	400.00	400.00	11.16	2.79	0.00
101-805-72000	Workmens Compensation	159.00	175.00	0.00	0.00	0.00	0.00
101-805-72700	Office Supplies	69.68	100.00	200.00	132.32	66.16	0.00
101-805-74000	Operating Supplies	2,470.84	2,000.00	2,000.00	2,871.89	143.59	0.00
101-805-81800	Contractual Services	2,351.59	7,500.00	7,500.00	6,179.04	82.39	0.00
101-805-85000	Communications	2,230.11	3,000.00	3,000.00	1,665.07	55.50	0.00
101-805-90000	Printing/Publishing/Advertising	0.00	250.00	250.00	0.00	0.00	0.00
101-805-92000	Utilities-Consumers	7,381.04	9,500.00	9,500.00	4,065.33	42.79	0.00
101-805-92010	Utilities- MiGas	15,568.48	10,000.00	10,000.00	11,345.89	113.46	0.00
101-805-92020	Utilities-Water/Sewer	5,008.14	4,500.00	4,500.00	3,349.34	74.43	0.00
101-805-92025	Utilities-Garbage	2,464.50	2,500.00	2,500.00	1,941.50	77.66	0.00
101-805-93100	Building Maintenance	11,676.80	10,000.00	10,000.00	2,041.88	20.42	0.00
101-805-95500	Insurance/Bonds	7,089.00	7,500.00	7,500.00	7,441.16	99.22	0.00
101-805-96200	Other Sundry	19.92	250.00	250.00	0.00	0.00	0.00
101-805-97900	Capital Improvements	0.00	0.00	5,748.00	5,748.00	100.00	0.00

TOTAL EXPENDITURES

57,445.17

62,675.00

64,348.00

46,965.31

72.99

0.00

Net - Dept 805 - Griswold

(57,445.17)

(62,675.00)

(64,348.00)

(46,965.31)

0.00

Dept 806 - Regent Theater

Expenditures							
101-806-70200	Wages-Regent	36,959.49	51,250.00	51,250.00	27,673.69	54.00	0.00
101-806-71500	Payroll Taxes	2,836.73	4,000.00	4,000.00	1,823.57	45.59	0.00
101-806-72000	Workers Compensation	423.00	500.00	500.00	62.00	12.40	0.00
101-806-72700	Office Supplies	0.00	500.00	500.00	0.00	0.00	0.00
101-806-74000	Operating Supplies	1,702.90	2,000.00	2,000.00	951.30	47.57	0.00
101-806-74100	Concessions	25,690.03	35,000.00	35,000.00	21,525.62	61.50	0.00
101-806-74200	Film Rental/Costs	31,955.46	45,000.00	45,000.00	22,858.51	50.80	0.00
101-806-80200	Property Tax Expense	3,431.05	0.00	0.00	241.95	100.00	0.00
101-806-81800	Contractual	8,204.55	6,500.00	10,500.00	8,302.16	79.07	0.00
101-806-85000	Communications	1,800.04	1,800.00	1,800.00	1,271.50	70.64	0.00
101-806-90000	Printing/Publishing/Advertising	1,509.42	5,000.00	5,000.00	1,289.00	25.78	0.00
101-806-92000	Utilities-Consumers	10,922.26	12,500.00	12,500.00	9,306.10	74.45	0.00
101-806-92010	Utilities- MiGas	8,371.94	6,000.00	6,000.00	4,749.97	79.17	0.00
101-806-92020	Utilities-Water/Sewer	1,356.16	2,060.00	2,060.00	1,247.13	60.54	0.00
101-806-92025	Utilities-Garbage	1,338.00	1,350.00	1,350.00	1,116.00	82.67	0.00
101-806-93100	Building Maintenance	2,713.10	5,000.00	5,000.00	4,881.50	97.63	0.00
101-806-95500	Insurance/Bonds	2,170.00	2,500.00	2,500.00	2,469.28	98.77	0.00
101-806-96200	Other Sundry	247.62	250.00	250.00	66.56	26.62	0.00

TOTAL EXPENDITURES

141,631.75

181,210.00

185,210.00

109,835.84

59.30

0.00

Net - Dept 806 - Regent Theater

(141,631.75)

(181,210.00)

(185,210.00)

(109,835.84)

0.00

Dept 906 - Bonds

Expenditures							
101-906-99100	2004 Bond Payment	12,000.00	13,000.00	200,000.00	200,000.00	100.00	0.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ALLEGAN
PERIOD ENDING 03/31/2023
% Fiscal Year Completed: 75.07

Page: 10/26

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL	AMENDED BUDGET	03/31/2023		
DR (CR)							
Fund 101 - General Fund							
Expenditures							
101-906-99300	Bond Interest	8,755.00	8,500.00	6,868.42	6,868.42	100.00	0.00
TOTAL EXPENDITURES		20,755.00	21,500.00	206,868.42	206,868.42	100.00	0.00
Net - Dept 906 - Bonds		(20,755.00)	(21,500.00)	(206,868.42)	(206,868.42)		0.00
Dept 907 - Bonds							
Expenditures							
101-907-99100	2019 CIP Bond (Principal)	75,000.00	80,000.00	80,000.00	0.00	0.00	0.00
101-907-99300	2019 CIP Bond (Int)	67,640.00	64,790.00	64,790.00	32,395.00	50.00	0.00
TOTAL EXPENDITURES		142,640.00	144,790.00	144,790.00	32,395.00	22.37	0.00
Net - Dept 907 - Bonds		(142,640.00)	(144,790.00)	(144,790.00)	(32,395.00)		0.00
Dept 966 - Transfers Out/Contributions							
Expenditures							
101-966-99503	Contribution-LS	190,000.00	600,000.00	800,000.00	600,000.00	75.00	0.00
101-966-99510	Transfer-DDA/PA	15,000.00	15,000.00	15,000.00	15,000.00	100.00	0.00
TOTAL EXPENDITURES		205,000.00	615,000.00	815,000.00	615,000.00	75.46	0.00
Net - Dept 966 - Transfers Out/Contributions		(205,000.00)	(615,000.00)	(815,000.00)	(615,000.00)		0.00
TOTAL REVENUES		5,871,841.85	5,502,514.00	5,729,004.01	4,822,826.56	84.18	0.00
TOTAL EXPENDITURES		4,951,534.68	6,006,251.00	6,607,175.52	4,463,935.68	70.09	166,755.56
NET OF REVENUES & EXPENDITURES		920,307.17	(503,737.00)	(878,171.51)	358,890.88	21.88	(166,755.56)
Fund 151 - Cemetery Perpetual Care Trust Fund							
Dept 000 - Dept/Activity							
Revenues							
151-000-66500	Interest Income	0.00	200.00	200.00	0.00	0.00	0.00
151-000-67600	Perpetual Care	(1,950.00)	1,500.00	1,500.00	150.00	10.00	0.00
TOTAL REVENUES		(1,950.00)	1,700.00	1,700.00	150.00	8.82	0.00
Expenditures							
151-000-94000	Charges For Services	0.00	500.00	500.00	500.00	100.00	0.00
TOTAL EXPENDITURES		0.00	500.00	500.00	500.00	100.00	0.00
Net - Dept 000 - Dept/Activity		1,950.00	1,200.00	1,200.00	(350.00)		0.00

PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL	AMENDED BUDGET	03/31/2023		
		DR (CR)	BUDGET		NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 151 - Cemetery Perpetual Care Trust Fund							
TOTAL REVENUES		1,950.00	1,700.00	1,700.00	150.00	8.82	0.00
TOTAL EXPENDITURES		0.00	500.00	500.00	500.00	100.00	0.00
NET OF REVENUES & EXPENDITURES		1,950.00	1,200.00	1,200.00	(350.00)	29.17	0.00
Fund 202 - Major Streets Fund							
Dept 000 - Dept/Activity							
Revenues							
202-000-54600	Major Streets (Gas& Weight Tax)	(528,138.40)	520,303.00	520,303.00	323,449.40	62.17	0.00
202-000-54610	Act #51-Snow	(13,623.16)	0.00	0.00	1,007.21	100.00	0.00
202-000-54620	LRP Michigan Roads Fund	(9,373.34)	9,203.00	9,203.00	5,500.74	59.77	0.00
202-000-58100	Highway/Street/Bridge	(92,642.74)	75,000.00	75,000.00	0.00	0.00	0.00
202-000-62600	MDOT Trunkline Reimb	(20,859.63)	24,850.00	24,850.00	(1,670.07)	(6.72)	0.00
202-000-66500	Interest	(300.00)	300.00	300.00	66.32	22.11	0.00
202-000-68100	Grants/Loans	0.00	776,493.69	858,643.27	0.00	0.00	0.00
202-000-68400	Misc. Income	(75.00)	250.00	250.00	275.00	110.00	0.00
202-000-69600	Bond Proceeds	0.00	0.00	184,000.00	184,000.00	100.00	0.00
TOTAL REVENUES		(665,012.27)	1,406,399.69	1,672,549.27	512,628.60	30.65	0.00
Net - Dept 000 - Dept/Activity		665,012.27	1,406,399.69	1,672,549.27	512,628.60		0.00
Dept 463 - DPW - Admin Roads							
Expenditures							
202-463-70200	Wages-MS	66,648.96	75,000.00	75,000.00	44,655.87	59.54	0.00
202-463-70710	Longevity	500.00	500.00	500.00	500.00	100.00	0.00
202-463-70800	OT-MS	4,133.93	2,500.00	2,500.00	5,272.11	210.88	0.00
202-463-71500	Payroll Taxes	7,299.88	6,000.00	6,000.00	3,077.16	51.29	0.00
202-463-71600	Health/Dental/Vision	49,711.67	47,000.00	47,000.00	37,745.14	80.31	0.00
202-463-71800	Retirement Fund	9,456.30	11,700.00	11,700.00	9,611.68	82.15	0.00
202-463-72000	Workers Compensation	3,946.00	4,000.00	4,000.00	2,042.00	51.05	0.00
202-463-72100	Disability Insurance	1,087.35	1,200.00	1,200.00	758.30	63.19	0.00
202-463-78200	Material/Supplies	1,600.10	10,000.00	10,000.00	191.93	1.92	0.00
202-463-78500	Pavement Marking	6,922.08	25,000.00	25,000.00	7,251.94	32.34	832.36
202-463-81800	Contractual Services	33,425.99	23,000.00	23,000.00	10,279.86	44.70	0.00
202-463-81810	Traffic Lights	286.81	1,000.00	1,000.00	237.50	23.75	0.00
202-463-81850	Street/Sidewalk Maintenance	5,424.65	10,000.00	10,000.00	1,272.65	12.73	0.00
202-463-85000	Communications	328.92	1,000.00	1,000.00	(10.96)	(1.10)	0.00
202-463-92000	Utilities-Traffic Lights	2,505.17	2,400.00	2,400.00	1,766.62	73.61	0.00
202-463-94000	Charges For Services	16,386.00	16,795.00	16,795.00	16,795.00	100.00	0.00
202-463-94300	MERP (akaMVP) Rental	55,000.00	56,650.00	56,650.00	42,487.50	75.00	0.00
202-463-95500	Insurance/Bonds	1,042.00	1,200.00	1,200.00	1,175.00	97.92	0.00
202-463-97500	Road Maintenance	2,523.01	25,000.00	36,836.65	9,009.68	39.10	5,393.85
202-463-97900-2022DTSS	Capital Improvements	14,439.94	883,867.00	1,042,643.28	(12,607.22)	85.14	900,331.32
202-463-97900-2ndStRec	CIP - 2nd St Reconstruction	752,968.21	0.00	398,961.61	315,427.09	79.06	0.00
202-463-97900-M4089HUB	Capital Improvements	0.00	0.00	40,239.12	25,451.04	63.25	0.00
TOTAL EXPENDITURES		1,035,636.97	1,203,812.00	1,813,625.66	522,389.89	78.79	906,557.53
Net - Dept 463 - DPW - Admin Roads		(1,035,636.97)	(1,203,812.00)	(1,813,625.66)	(522,389.89)		(906,557.53)

PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL	AMENDED BUDGET	03/31/2023		
		DR (CR)	BUDGET		NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 202 - Major Streets Fund							
Dept 478 - DPW - Winter Maintenance							
Expenditures							
202-478-70200	Wages-MS-Winter	25,000.00	35,000.00	35,000.00	5,600.27	16.00	0.00
202-478-70800	OT-MS-Winter	2,522.95	5,000.00	5,000.00	9,939.00	198.78	0.00
202-478-71500	Payroll Taxes	459.79	3,100.00	3,100.00	1,107.14	35.71	0.00
202-478-72100	Disability Insurance	0.00	0.00	0.00	(1.01)	100.00	0.00
202-478-78200	Material/Supplies-Winter	20,038.00	30,000.00	30,000.00	25,493.97	101.76	5,033.58
202-478-85000	Communications	0.00	0.00	0.00	(3.47)	100.00	0.00
202-478-94300	MERP (akaMVP) Rental	35,000.00	36,050.00	36,050.00	27,037.50	75.00	0.00
TOTAL EXPENDITURES		83,020.74	109,150.00	109,150.00	69,173.40	67.99	5,033.58
Net - Dept 478 - DPW - Winter Maintenance		(83,020.74)	(109,150.00)	(109,150.00)	(69,173.40)		(5,033.58)
Dept 485 - DPW - Routine Maintenance							
Expenditures							
202-485-70200	Wages-MDOT	2,981.60	3,600.00	3,600.00	387.48	10.76	0.00
202-485-70800	OT-MS-Snow & Ice	1,396.86	0.00	0.00	1,542.77	100.00	0.00
202-485-71090	Surface Maintenance	0.00	200.00	200.00	525.00	262.50	0.00
202-485-71220	Cleaning Drainage Structures	0.00	4,500.00	4,500.00	0.00	0.00	0.00
202-485-71260	Grass & Weed Control	2,991.34	3,000.00	3,000.00	0.00	0.00	0.00
202-485-71320	Sweeping & Flushing	6,129.61	6,500.00	6,500.00	456.84	7.03	0.00
202-485-71390	Other Routine Maintenance	0.00	200.00	200.00	341.25	170.63	0.00
202-485-71410	Winter Operations	0.00	300.00	300.00	0.00	0.00	0.00
202-485-71490	Other Winter Maintenance	622.08	3,750.00	3,750.00	91.88	2.45	0.00
202-485-71500	Payroll Taxes	101.50	2,300.00	2,300.00	240.41	10.45	0.00
202-485-71630	Trees&Shrubs	0.00	500.00	500.00	0.00	0.00	0.00
TOTAL EXPENDITURES		14,222.99	24,850.00	24,850.00	3,585.63	14.43	0.00
Net - Dept 485 - DPW - Routine Maintenance		(14,222.99)	(24,850.00)	(24,850.00)	(3,585.63)		0.00
Dept 908 - Bonds							
Expenditures							
202-908-99100	2019 CIP Bond (Principal)	5,000.00	5,000.00	5,000.00	5,000.00	100.00	0.00
202-908-99300	2019 CIP Bond (Int)	2,715.00	2,608.00	2,608.00	2,607.50	99.98	0.00
TOTAL EXPENDITURES		7,715.00	7,608.00	7,608.00	7,607.50	99.99	0.00
Net - Dept 908 - Bonds		(7,715.00)	(7,608.00)	(7,608.00)	(7,607.50)		0.00
Dept 923 - Bonds							
Expenditures							
202-923-99300	Bonds-Interest	0.00	0.00	3,542.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	3,542.00	0.00	0.00	0.00

DB: Allegan

% Fiscal Year Completed: 75.07

Dept 478 - DPW - Winter Maintenance

DB: Allegan

PERIOD ENDING 03/31/2023

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Expenditures

PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2022 DR (CR)	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	YTD BALANCE 03/31/2023 NORM (ABNORM)	% BDGT USED	ENCUMBERED YEAR-TO-DATE
Fund 225 - Grants Fund							
Expenditures							
225-000-80202	Project Costs - MEDC	0.00	0.00	25,000.00	25,000.00	100.00	0.00
225-000-80203	Project Costs - EPA	142,595.18	0.00	243,653.77	159,592.42	100.00	84,061.35
225-000-80204-113Locus	Project Costs - MEDC	70,652.07	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		213,247.25	0.00	268,653.77	184,592.42	100.00	84,061.35
Net - Dept 000 - Dept/Activity		(40,349.75)	0.00	0.00	0.00		(84,061.35)
TOTAL REVENUES		172,897.50	0.00	268,653.77	184,592.42	68.71	0.00
TOTAL EXPENDITURES		213,247.25	0.00	268,653.77	184,592.42	100.00	84,061.35
NET OF REVENUES & EXPENDITURES		(40,349.75)	0.00	0.00	0.00	100.00	(84,061.35)
Fund 248 - Downtown Development Authority Fund							
Dept 000 - Dept/Activity							
Revenues							
248-000-40501	Taxes-Library	(4,322.41)	4,200.00	4,200.00	4,089.59	97.37	0.00
248-000-40502	Taxes-City	(40,215.46)	40,000.00	40,000.00	38,456.35	96.14	0.00
248-000-40503	Taxes-County	(15,399.97)	15,000.00	16,200.42	16,200.42	100.00	0.00
248-000-57300	Local Community Stabilization Share R	(123,912.46)	124,000.00	136,022.06	136,022.06	100.00	0.00
248-000-62600	Farmers Market Revenue	(9,120.61)	7,500.00	7,500.00	10,342.00	137.89	0.00
248-000-66500	Interest Income	(11.88)	200.00	200.00	232.82	116.41	0.00
248-000-68400	Misc. Income	(70.00)	100.00	100.00	0.00	0.00	0.00
TOTAL REVENUES		(193,052.79)	191,000.00	204,222.48	205,343.24	100.55	0.00
Expenditures							
248-000-74500	Holiday Lighting	20,000.00	20,000.00	20,000.00	20,000.00	100.00	0.00
248-000-75000	Flower Planting	17,500.00	17,500.00	17,500.00	17,500.00	100.00	0.00
248-000-82000	Farmers Market Expense	9,865.35	7,500.00	7,500.00	6,862.42	91.50	0.00
248-000-88000	Marketing & Promotions	1,765.00	12,000.00	12,000.00	9,680.57	80.67	0.00
248-000-94000	Charges For Services	45,000.00	45,000.00	45,000.00	45,000.00	100.00	0.00
248-000-96200	Other Sundry	0.00	300.00	300.00	62.47	20.82	0.00
248-000-97040	Design & Street Scape	0.00	0.00	150,000.00	0.00	0.00	0.00
248-000-97050	Contributions	20,000.00	26,000.00	26,000.00	26,000.00	100.00	0.00
248-000-97900	Capital Improvements	0.00	150,000.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		114,130.35	278,300.00	278,300.00	125,105.46	44.95	0.00
Net - Dept 000 - Dept/Activity		78,922.44	(87,300.00)	(74,077.52)	80,237.78		0.00
TOTAL REVENUES		193,052.79	191,000.00	204,222.48	205,343.24	100.55	0.00
TOTAL EXPENDITURES		114,130.35	278,300.00	278,300.00	125,105.46	44.95	0.00
NET OF REVENUES & EXPENDITURES		78,922.44	(87,300.00)	(74,077.52)	80,237.78	108.32	0.00

Fund 251 - Positively Allegan Fund

Dept 000 - Dept/Activity

Revenues

PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL	AMENDED BUDGET	03/31/2023		
		DR (CR)	BUDGET		NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 251 - Positively Allegan Fund							
Revenues							
251-000-59000	Intergovernmental	(20,000.00)	26,000.00	26,000.00	26,000.00	100.00	0.00
251-000-66500	Interest Income	(3.08)	250.00	250.00	68.85	27.54	0.00
251-000-68300	Misc. Income	(338.68)	500.00	500.00	1,822.57	364.51	0.00
251-000-68400-BRIDGE03	Bridgefest Sponsorships	(5,970.21)	10,000.00	10,000.00	15,000.00	150.00	0.00
251-000-68400-FFRIDAYS	Festive Friday Revenue	(1,648.34)	1,000.00	0.00	1,000.00	100.00	0.00
251-000-68400-Griswold	Griswold-Events	(8,265.06)	4,000.00	4,000.00	2,008.81	50.22	0.00
251-000-68400-JUBILEE4	July 3 Sponsorships	(2,148.70)	12,000.00	12,000.00	10,965.00	91.38	0.00
251-000-68400-NYE00101	NYE Sponsorships	(7,173.70)	8,000.00	12,690.00	12,690.00	100.00	0.00
251-000-68400-ROLLIN05	Rollin' on the River Sponsorships	(9,000.00)	12,000.00	12,000.00	0.00	0.00	0.00
251-000-69900	Trf from General Fund	(15,000.00)	15,000.00	15,000.00	15,000.00	100.00	0.00
TOTAL REVENUES		(69,547.77)	88,750.00	92,440.00	84,555.23	91.47	0.00
Expenditures							
251-000-72700	Office Supplies	0.00	500.00	500.00	12.99	2.60	0.00
251-000-74000	Operating Supplies	0.00	1,500.00	1,500.00	124.21	8.28	0.00
251-000-81800	Contractual Services	513.00	1,000.00	1,000.00	635.68	63.57	0.00
251-000-88000	Marketing & Promotion	0.00	500.00	500.00	0.00	0.00	0.00
251-000-88050-BRIDGE03	Events-Bridgefest	16,266.19	20,000.00	20,000.00	5,003.29	25.02	0.00
251-000-88050-FALLFEST	Fall Fest Events	65.00	0.00	0.00	0.00	0.00	0.00
251-000-88050-FFRIDAYS	Events-FestiveFridays	2,938.22	3,500.00	3,500.00	3,489.86	99.71	0.00
251-000-88050-Griswold	Events	4,320.21	0.00	5,000.00	1,964.55	39.29	0.00
251-000-88050-JUBILEE4	Events-July3 Jubilee	13,797.22	20,000.00	20,000.00	23,930.00	119.65	0.00
251-000-88050-LADIES02	Events-Ladies Night Out	0.00	1,000.00	1,000.00	0.00	0.00	0.00
251-000-88050-NYE00101	Events-New Years Eve	11,320.25	15,000.00	11,000.00	13,614.65	123.77	0.00
251-000-88050-ROLLIN05	Events-Rollin' on the River	11,303.03	12,000.00	12,000.00	8,903.76	74.20	0.00
251-000-90000	Printing/Publishing/Advertising	9,151.52	1,000.00	1,000.00	770.34	77.03	0.00
251-000-93000	Sales Tax Payable	1,552.76	0.00	0.00	0.00	0.00	0.00
251-000-95500	Insurance/Bonds	9,918.00	15,000.00	15,000.00	0.00	0.00	0.00
251-000-96200	Other Sundry	20.00	500.00	500.00	64.38	12.88	0.00
TOTAL EXPENDITURES		81,165.40	91,500.00	92,500.00	58,513.71	63.26	0.00
Net - Dept 000 - Dept/Activity		(11,617.63)	(2,750.00)	(60.00)	26,041.52		0.00
TOTAL REVENUES		69,547.77	88,750.00	92,440.00	84,555.23	91.47	0.00
TOTAL EXPENDITURES		81,165.40	91,500.00	92,500.00	58,513.71	63.26	0.00
NET OF REVENUES & EXPENDITURES		(11,617.63)	(2,750.00)	(60.00)	26,041.52	13,402.53	0.00
Fund 298 - Capital Reserve Sinking Fund							
Dept 000 - Dept/Activity							
Revenues							
298-000-66500	Interest	(636.00)	1,000.00	1,000.00	318.87	31.89	0.00
298-000-66900	Gain On Investments	9,132.96	0.00	0.00	(390.08)	100.00	0.00
298-000-69900	Transfers In	0.00	3,333.33	3,333.33	0.00	0.00	0.00
TOTAL REVENUES		8,496.96	4,333.33	4,333.33	(71.21)	(1.64)	0.00
Net - Dept 000 - Dept/Activity		(8,496.96)	4,333.33	4,333.33	(71.21)		0.00

PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL	AMENDED BUDGET	03/31/2023		
		DR (CR)	BUDGET		NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 298 - Capital Reserve Sinking Fund							
TOTAL REVENUES		(8,496.96)	4,333.33	4,333.33	(71.21)	1.64	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		(8,496.96)	4,333.33	4,333.33	(71.21)	1.64	0.00
Fund 299 - Capital Asset Sinking Fund							
Dept 000 - Dept/Activity							
Revenues							
299-000-66500	Interest	(25,076.72)	10,000.00	10,000.00	11,694.90	116.95	0.00
299-000-66900	Market Value Adjustment	168,497.35	0.00	0.00	(35,083.60)	100.00	0.00
TOTAL REVENUES		143,420.63	10,000.00	10,000.00	(23,388.70)	(233.89)	0.00
Net - Dept 000 - Dept/Activity		(143,420.63)	10,000.00	10,000.00	(23,388.70)		0.00
Dept 966 - Transfers Out/Contributions							
Expenditures							
299-966-99500	Transfer To General Fund	0.00	3,333.33	3,333.33	0.00	0.00	0.00
299-966-99510	Transfer to Cap. Reserve	0.00	3,333.33	3,333.33	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	6,666.66	6,666.66	0.00	0.00	0.00
Net - Dept 966 - Transfers Out/Contributions		0.00	(6,666.66)	(6,666.66)	0.00		0.00
TOTAL REVENUES		(143,420.63)	10,000.00	10,000.00	(23,388.70)	233.89	0.00
TOTAL EXPENDITURES		0.00	6,666.66	6,666.66	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		(143,420.63)	3,333.34	3,333.34	(23,388.70)	701.66	0.00
Fund 590 - Sewer Fund							
Dept 000 - Dept/Activity							
Revenues							
590-000-64300	Surveillance Fee	(9,150.00)	10,800.00	10,800.00	7,200.00	66.67	0.00
590-000-64310	Surcharges-Perrigo BOD	(1,061,882.02)	1,000,000.00	1,000,000.00	819,021.36	81.90	0.00
590-000-64400	Commodity Sales	(884,006.54)	878,922.00	878,922.00	620,933.77	70.65	0.00
590-000-64410	Ready To Serve	(564,198.27)	547,932.00	547,932.00	384,017.81	70.08	0.00
590-000-64420	Township-RTS	(36,995.91)	36,953.00	36,953.00	25,025.92	67.72	0.00
590-000-64430	Township-Flat Rate	(33,761.40)	33,722.00	33,722.00	22,813.48	67.65	0.00
590-000-64440	Township-Debt Service	(14,142.51)	14,103.00	14,103.00	9,385.76	66.55	0.00
590-000-64460	Township Metered Usage	(47,499.06)	33,119.00	33,119.00	35,852.81	108.25	0.00
590-000-64470	Inspection Fees/IPP	(6,660.60)	5,000.00	5,000.00	1,441.60	28.83	0.00
590-000-64480	Septage Receiving Fees	(540,042.96)	557,531.00	557,531.00	376,919.51	67.61	0.00
590-000-64485	Liquid Industrial Waste Fees	(360,719.93)	287,656.00	287,656.00	254,976.61	88.64	0.00
590-000-64600	Penalties	(37,258.58)	30,000.00	30,000.00	13,431.37	44.77	0.00
590-000-64700	Revenues-New Extensions	(9,585.00)	5,000.00	17,500.00	13,977.22	79.87	0.00
590-000-66500	Interest Income	94,007.24	5,000.00	5,000.00	(1,051.92)	(21.04)	0.00
590-000-68100	Grants/Loans	0.00	1,048,600.00	2,000,000.00	0.00	0.00	0.00
590-000-68400	Miscellaneous Income	(339.95)	1,000.00	1,000.00	34,974.73	3,497.47	0.00
TOTAL REVENUES		(3,512,235.49)	4,495,338.00	5,459,238.00	2,618,920.03	47.97	0.00

PERIOD ENDING 03/31/2023

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2022 DR (CR)	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	YTD BALANCE 03/31/2023 NORM (ABNORM)	% BDGT USED	ENCUMBERED YEAR-TO-DATE
Fund 590 - Sewer Fund							
Net - Dept 000 - Dept/Activity		3,512,235.49	4,495,338.00	5,459,238.00	2,618,920.03		0.00
Dept 558 - Administration-Utilities							
Expenditures							
590-558-94000	Charges For Services	314,609.00	322,475.00	322,475.00	322,475.00	100.00	0.00
590-558-96500	Township Agreement	18,166.37	13,700.00	13,700.00	5,147.53	37.57	0.00
TOTAL EXPENDITURES		332,775.37	336,175.00	336,175.00	327,622.53	97.46	0.00
Net - Dept 558 - Administration-Utilities		(332,775.37)	(336,175.00)	(336,175.00)	(327,622.53)		0.00
Dept 568 - Plant-Utilities							
Expenditures							
590-568-70200	Wages-WWTP	333,017.93	354,000.00	354,000.00	255,728.35	72.24	0.00
590-568-70710	Longevity	1,000.00	1,000.00	1,000.00	1,000.00	100.00	0.00
590-568-70800	Overtime	14,359.52	17,500.00	17,500.00	9,104.16	52.02	0.00
590-568-71500	Payroll Taxes	24,305.14	28,600.00	28,600.00	14,753.40	51.59	0.00
590-568-71600	Health/Dental/Vision	98,211.50	104,100.00	104,100.00	79,399.85	76.27	0.00
590-568-71800	Retirement Fund	32,569.72	39,700.00	39,700.00	30,494.74	76.81	0.00
590-568-72000	Workers Compensation	2,996.00	3,500.00	3,500.00	1,419.00	40.54	0.00
590-568-72100	Disability Insurance	3,521.15	4,000.00	4,000.00	2,192.34	54.81	0.00
590-568-72700	Office Supplies	768.58	1,200.00	1,200.00	529.97	44.16	0.00
590-568-74000	Operating Supplies	11,103.69	17,000.00	17,000.00	12,465.94	73.33	0.00
590-568-74300	Chemicals	64,770.16	50,000.00	50,000.00	34,792.26	69.58	0.00
590-568-81800	Contractual Services	19,891.06	35,000.00	35,000.00	27,066.18	77.33	0.00
590-568-81810	Outside Lab Work	8,414.16	8,000.00	8,000.00	2,054.25	25.68	0.00
590-568-81815	IPP Work (IndustrialPretreatmentProgr	1,220.80	6,000.00	6,000.00	558.84	9.31	0.00
590-568-82600	Legal Fees	1,029.50	5,000.00	5,000.00	0.00	0.00	0.00
590-568-85000	Communications	5,946.67	6,500.00	6,500.00	4,682.94	72.05	0.00
590-568-86500	Generator - Gas/Diesel	6,681.29	7,500.00	7,500.00	5,731.56	76.42	0.00
590-568-92000	Utilities-Consumers	273,517.44	375,000.00	375,000.00	148,951.95	39.72	0.00
590-568-92010	Utilities- MiGas	10,816.57	9,500.00	9,500.00	6,647.96	69.98	0.00
590-568-92020	Utilities-Water/Sewer	39,672.56	42,000.00	42,000.00	30,160.31	71.81	0.00
590-568-92025	Utilities-Garbage	4,106.80	4,000.00	4,000.00	3,023.00	75.58	0.00
590-568-93100	Building/Grounds/Equip Maintenance	59,529.56	66,584.00	66,584.00	38,741.04	58.18	0.00
590-568-93400	BioSolids Disposal	204,410.95	285,800.00	285,800.00	194,862.26	68.18	0.00
590-568-93410	State Fees	18,172.78	18,500.00	18,500.00	14,567.30	78.74	0.00
590-568-93420	Septage Receiving	2,929.04	3,500.00	3,500.00	928.79	26.54	0.00
590-568-94300	MERP (akaMVP) Rental	0.00	35,000.00	35,000.00	35,000.00	100.00	0.00
590-568-95500	Insurance/Bonds	34,722.00	36,000.00	36,760.00	36,760.00	100.00	0.00
590-568-95900	Training/Conferences/Memberships	1,952.27	5,000.00	5,000.00	2,721.57	54.43	0.00
590-568-96200	Other Sundry	283.81	500.00	500.00	0.00	0.00	0.00
590-568-96210	Safety	7,700.94	8,500.00	8,500.00	5,221.98	61.44	0.00
590-568-96800	Depreciation Expense	612,279.81	0.00	0.00	0.00	0.00	0.00
590-568-96900	Amortization	5,110.00	0.00	0.00	0.00	0.00	0.00
590-568-97900	Capital Improvements-WWTP	3,343.30	100,000.00	116,000.00	22,251.41	30.84	13,520.00
590-568-97900-HEADWORK	Capital Improvements	0.00	0.00	188,000.00	0.00	0.00	0.00
590-568-98600	Asset Repairs/Replacement	29,481.23	28,600.00	35,100.00	35,083.23	99.95	0.00
TOTAL EXPENDITURES		1,937,835.93	1,707,084.00	1,918,344.00	1,056,894.58	55.80	13,520.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ALLEGAN
PERIOD ENDING 03/31/2023
% Fiscal Year Completed: 75.07

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GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT USED	ENCUMBERED YEAR-TO-DATE
		06/30/2022 DR (CR)	ORIGINAL BUDGET	AMENDED BUDGET	03/31/2023 NORM (ABNORM)		
Fund 590 - Sewer Fund							
Net - Dept 568 - Plant-Utilities		(1,937,835.93)	(1,707,084.00)	(1,918,344.00)	(1,056,894.58)		(13,520.00)
Dept 571 - Distribution/Collection-Utilities							
Expenditures							
590-571-70200	Wages-Sewer Collection	82,279.59	94,000.00	94,000.00	105,379.31	112.11	0.00
590-571-70710	Longevity	250.00	250.00	0.00	0.00	0.00	0.00
590-571-70800	Overtime	4,764.63	6,000.00	6,000.00	3,664.75	61.08	0.00
590-571-71500	Payroll Taxes	7,316.90	7,700.00	7,700.00	8,059.66	104.67	0.00
590-571-71600	Health/Dental/Vision	23,058.27	21,900.00	41,600.00	34,205.92	82.23	0.00
590-571-71605	Insurance Opt Out	732.26	1,052.50	1,052.50	848.13	80.58	0.00
590-571-71800	Retirement Fund	8,704.65	9,700.00	9,700.00	9,500.79	97.95	0.00
590-571-72000	Workers Compensation	1,837.00	2,200.00	2,200.00	738.00	33.55	0.00
590-571-72100	Disability Insurance	1,117.00	1,400.00	1,400.00	990.57	70.76	0.00
590-571-72700	Office Supplies	482.70	500.00	500.00	273.97	54.79	0.00
590-571-74000	Operating Supplies	4,951.76	5,000.00	5,000.00	2,813.86	56.28	0.00
590-571-81800	Contractual Services	3,256.46	2,500.00	2,500.00	1,974.95	79.00	0.00
590-571-85000	Communications	743.94	500.00	1,500.00	1,199.49	79.97	0.00
590-571-93100	Equipment Maintenance	2,202.78	5,000.00	5,000.00	3,472.16	69.44	0.00
590-571-93500	Collection Line Maint.	8,284.87	20,000.00	20,000.00	3,210.40	16.05	0.00
590-571-94300	MERP (akaMVP) Rental	50,000.00	76,500.00	76,500.00	48,625.00	63.56	0.00
590-571-95900	Training/Conferences/Memberships	1,062.96	3,000.00	10,980.00	4,400.83	40.08	0.00
590-571-96200	Other Sundry	0.00	500.00	500.00	0.00	0.00	0.00
590-571-96210	Safety	2,136.91	5,000.00	5,000.00	2,749.46	54.99	0.00
590-571-97900	Capital Improvements	7,065.74	31,250.00	582,792.80	489,586.51	84.01	0.00
590-571-97900-2022DTSS	Capital Improvements	0.00	1,142,858.00	2,405,903.66	36,987.69	83.55	1,973,169.35
590-571-97900-M4089HUB	Capital Improvements	0.00	0.00	10,000.00	4,946.48	49.46	0.00
590-571-98600	Asset Repairs/Replacement	1,224.78	4,400.00	4,400.00	0.00	0.00	0.00
TOTAL EXPENDITURES		211,473.20	1,441,210.50	3,294,228.96	763,627.93	83.08	1,973,169.35
Net - Dept 571 - Distribution/Collection-Utilities		(211,473.20)	(1,441,210.50)	(3,294,228.96)	(763,627.93)		(1,973,169.35)
Dept 907 - Bonds							
Expenditures							
590-907-99100	2004 CIP Bond (P)	0.00	109,200.00	103,933.00	0.00	0.00	0.00
590-907-99300	2004 CIP Bond (I)	27,328.00	11,167.00	24,983.00	12,491.50	50.00	0.00
TOTAL EXPENDITURES		27,328.00	120,367.00	128,916.00	12,491.50	9.69	0.00
Net - Dept 907 - Bonds		(27,328.00)	(120,367.00)	(128,916.00)	(12,491.50)		0.00
Dept 908 - Bonds							
Expenditures							
590-908-99100	2008 SRF Bond - WWTP (P)	0.00	490,000.00	490,000.00	490,000.00	100.00	0.00
590-908-99300	2008 SRF Bond - WWTP (I)	115,600.00	106,625.00	106,625.00	106,625.00	100.00	0.00
TOTAL EXPENDITURES		115,600.00	596,625.00	596,625.00	596,625.00	100.00	0.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ALLEGAN
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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2022 DR (CR)	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	YTD BALANCE 03/31/2023 NORM (ABNORM)	% BDGT USED	ENCUMBERED YEAR-TO-DATE
<hr/>							
Fund 590 - Sewer Fund							
Net - Dept 908 - Bonds		(115,600.00)	(596,625.00)	(596,625.00)	(596,625.00)		0.00
Dept 909 - Bonds							
Expenditures							
590-909-99100	2010-WWTP Lift Station Bonds (P)	0.00	18,000.00	692,000.00	692,000.00	100.00	0.00
590-909-99300	2010-WWTP Lift Station (I)	20,930.00	20,490.00	12,114.63	12,114.63	100.00	0.00
TOTAL EXPENDITURES		20,930.00	38,490.00	704,114.63	704,114.63	100.00	0.00
Net - Dept 909 - Bonds		(20,930.00)	(38,490.00)	(704,114.63)	(704,114.63)		0.00
Dept 910 - Bonds							
Expenditures							
590-910-99100	2012 SRF Bond (P)	0.00	75,000.00	75,000.00	75,000.00	100.00	0.00
590-910-99300	2012 SRF Bond (I)	24,071.72	22,875.00	22,875.00	22,821.72	99.77	0.00
TOTAL EXPENDITURES		24,071.72	97,875.00	97,875.00	97,821.72	99.95	0.00
Net - Dept 910 - Bonds		(24,071.72)	(97,875.00)	(97,875.00)	(97,821.72)		0.00
Dept 911 - Bonds							
Expenditures							
590-911-99100	2013 SRF Bond (P)	0.00	55,000.00	55,000.00	55,000.00	100.00	0.00
590-911-99300	2013 SRF Bond (I)	14,620.48	13,820.00	13,820.00	13,820.48	100.00	0.00
TOTAL EXPENDITURES		14,620.48	68,820.00	68,820.00	68,820.48	100.00	0.00
Net - Dept 911 - Bonds		(14,620.48)	(68,820.00)	(68,820.00)	(68,820.48)		0.00
Dept 912 - Bonds							
Expenditures							
590-912-99100	2019 CIP Bond (P)	0.00	45,000.00	45,000.00	45,000.00	100.00	0.00
590-912-99300	2019 CIP Bond (I)	32,518.72	31,422.00	31,422.00	31,422.00	100.00	0.00
TOTAL EXPENDITURES		32,518.72	76,422.00	76,422.00	76,422.00	100.00	0.00
Net - Dept 912 - Bonds		(32,518.72)	(76,422.00)	(76,422.00)	(76,422.00)		0.00
Dept 920 - Bonds							
Expenditures							
590-920-99400	Paying Agent Fees	12,650.00	15,500.00	250.00	250.00	100.00	0.00

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GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL	AMENDED BUDGET	03/31/2023		
		DR (CR)	BUDGET		NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 590 - Sewer Fund							
Expenditures							
TOTAL EXPENDITURES		12,650.00	15,500.00	250.00	250.00	100.00	0.00
Net - Dept 920 - Bonds		(12,650.00)	(15,500.00)	(250.00)	(250.00)		0.00
Dept 923 - Bonds							
Expenditures							
590-923-99300	Bonds-Interest	0.00	0.00	19,166.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	19,166.00	0.00	0.00	0.00
Net - Dept 923 - Bonds		0.00	0.00	(19,166.00)	0.00		0.00
TOTAL REVENUES		3,512,235.49	4,495,338.00	5,459,238.00	2,618,920.03	47.97	0.00
TOTAL EXPENDITURES		2,729,803.42	4,498,568.50	7,240,936.59	3,704,690.37	78.60	1,986,689.35
NET OF REVENUES & EXPENDITURES		782,432.07	(3,230.50)	(1,781,698.59)	(1,085,770.34)	172.45	(1,986,689.35)
Fund 591 - Water Fund							
Dept 000 - Dept/Activity							
Revenues							
591-000-64400	Metered Water Sales	(1,339,594.25)	1,465,000.00	1,465,000.00	938,823.46	64.08	0.00
591-000-64410	Ready To Serve	(532,300.50)	504,510.00	504,510.00	356,004.05	70.56	0.00
591-000-64420	Fire Sprinklers	(26,362.18)	26,431.00	26,431.00	17,620.48	66.67	0.00
591-000-64600	Penalties	(36,273.11)	30,000.00	30,000.00	19,154.60	63.85	0.00
591-000-64700	Revenues-Extensions	(19,781.92)	10,000.00	26,000.00	16,361.04	62.93	0.00
591-000-66500	Interest Income	299.65	500.00	500.00	16.44	3.29	0.00
591-000-66700	Tower Rental	(45,000.00)	45,438.00	45,438.00	51,569.16	113.49	0.00
591-000-68100	Grants/Loans	0.00	3,384,985.88	3,446,912.73	0.00	0.00	0.00
591-000-68110	Grant - Wellhead	(7,875.00)	7,500.00	7,500.00	714.13	9.52	0.00
591-000-68400	Miscellaneous	(2,049.01)	9,500.00	9,500.00	3,203.74	33.72	0.00
591-000-68440	Lab Operations	(17,668.00)	15,000.00	15,000.00	8,016.00	53.44	0.00
591-000-69600	Bond Proceeds	0.00	0.00	1,890,000.00	1,890,000.00	100.00	0.00
TOTAL REVENUES		(2,026,604.32)	5,498,864.88	7,466,791.73	3,301,483.10	44.22	0.00
Net - Dept 000 - Dept/Activity		2,026,604.32	5,498,864.88	7,466,791.73	3,301,483.10		0.00
Dept 558 - Administration-Utilities							
Expenditures							
591-558-94000	Charges For Services	176,968.00	246,393.00	246,393.00	246,393.00	100.00	0.00
TOTAL EXPENDITURES		176,968.00	246,393.00	246,393.00	246,393.00	100.00	0.00
Net - Dept 558 - Administration-Utilities		(176,968.00)	(246,393.00)	(246,393.00)	(246,393.00)		0.00

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GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL		03/31/2023		
		DR (CR)	BUDGET	AMENDED BUDGET	NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 591 - Water Fund							
Dept 568 - Plant-Utilities							
Expenditures							
591-568-70200	Wages-WTP	132,758.61	135,000.00	135,000.00	112,078.38	83.02	0.00
591-568-70800	Overtime	3,241.35	5,000.00	5,000.00	4,677.26	93.55	0.00
591-568-71500	Payroll Taxes	9,238.39	10,800.00	10,800.00	6,122.24	56.69	0.00
591-568-71600	Health/Dental/Vision	45,323.65	47,000.00	47,000.00	39,707.12	84.48	0.00
591-568-71800	Retirement Fund	12,683.37	13,800.00	13,800.00	10,323.98	74.81	0.00
591-568-72000	Workers Compensation	2,918.00	3,000.00	3,000.00	843.00	28.10	0.00
591-568-72100	Disability Insurance	1,329.74	1,200.00	1,200.00	684.39	57.03	0.00
591-568-72700	Office Supplies	1,008.80	1,200.00	1,200.00	995.48	82.96	0.00
591-568-74000	Operating Supplies	26,223.67	18,000.00	18,000.00	21,275.26	118.20	0.00
591-568-74300	Chemicals	50,613.35	55,000.00	55,000.00	32,397.92	58.91	0.00
591-568-81800	Contractual Services	11,286.44	11,000.00	11,000.00	10,784.54	98.04	0.00
591-568-81810	Outside Lab Work	12,110.98	17,000.00	17,000.00	10,878.69	63.99	0.00
591-568-82600	Legal Fees	1,029.50	2,500.00	2,500.00	0.00	0.00	0.00
591-568-85000	Communications	4,715.02	6,000.00	6,000.00	4,347.53	72.46	0.00
591-568-86500	Generator - Gas/Diesel	2,360.33	2,500.00	2,500.00	0.00	0.00	0.00
591-568-91000	Insurance/bonds	26,042.00	27,500.00	0.00	0.00	0.00	0.00
591-568-92000	Utilities-Consumers	142,442.81	155,000.00	155,000.00	92,965.22	59.98	0.00
591-568-92010	Utilities- MiGas	5,498.77	4,000.00	4,000.00	3,832.97	95.82	0.00
591-568-92025	Utilities-Garbage	870.00	1,000.00	1,000.00	811.00	81.10	0.00
591-568-93100	Building/Grounds/Equip Maintenance	45,143.84	46,066.00	46,066.00	26,245.65	56.97	0.00
591-568-93410	State Fees	4,833.12	5,000.00	5,000.00	8,163.85	163.28	0.00
591-568-94300	MERP (akaMVP) Rental	0.00	10,000.00	10,000.00	10,000.00	100.00	0.00
591-568-95500	Insurance/Bonds	0.00	0.00	28,935.00	28,935.00	100.00	0.00
591-568-95900	Training/Conferences/Memberships	2,207.97	5,000.00	5,000.00	3,704.10	74.08	0.00
591-568-96200	Other Sundry	550.00	500.00	500.00	0.00	0.00	0.00
591-568-96210	Safety	3,751.03	4,500.00	4,500.00	2,071.39	46.03	0.00
591-568-96800	Depreciation Expense	537,351.09	0.00	0.00	0.00	0.00	0.00
591-568-96900	Amortization	7,950.00	0.00	0.00	0.00	0.00	0.00
591-568-97100	Wellhead Protection	15,750.00	15,000.00	20,250.00	5,178.25	100.00	15,071.75
591-568-97900	Capital Improvements-WTP	0.00	157,000.00	338,710.00	242,261.60	98.19	90,332.48
591-568-98600	Asset Repairs/Replacement	13,125.36	150,000.00	162,280.56	25,154.72	15.50	0.00
TOTAL EXPENDITURES		1,122,357.19	909,566.00	1,110,241.56	704,439.54	72.94	105,404.23
Net - Dept 568 - Plant-Utilities		(1,122,357.19)	(909,566.00)	(1,110,241.56)	(704,439.54)		(105,404.23)

Dept 571 - Distribution/Collection-Utilities

Expenditures							
591-571-70200	Wages-Water Distribution	87,592.96	254,000.00	254,000.00	127,070.11	50.03	0.00
591-571-70710	Longevity	250.00	250.00	0.00	0.00	0.00	0.00
591-571-70800	Overtime	5,675.75	5,000.00	5,000.00	8,549.19	170.98	0.00
591-571-71500	Payroll Taxes	6,581.42	20,000.00	20,000.00	9,965.94	49.83	0.00
591-571-71600	Health/Dental/Vision	21,075.03	100,200.00	100,200.00	25,155.99	25.11	0.00
591-571-71605	Insurance Opt Out	951.45	1,052.50	1,052.50	770.55	73.21	0.00
591-571-71800	Retirement Fund	8,915.83	26,600.00	26,600.00	17,491.90	65.76	0.00
591-571-72000	Workers Compensation	1,176.00	6,600.00	6,600.00	1,874.00	28.39	0.00
591-571-72100	Disability Insurance	1,102.13	3,500.00	3,500.00	966.94	27.63	0.00
591-571-72700	Office Supplies	947.33	500.00	500.00	116.60	23.32	0.00
591-571-74000	Operating Supplies	3,488.09	5,000.00	5,000.00	2,667.75	53.36	0.00
591-571-81800	Contractual Services	3,861.46	24,000.00	24,000.00	16,470.95	189.43	28,992.00
591-571-85000	Communications	900.67	550.00	2,100.00	1,752.02	83.43	0.00

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		06/30/2022 DR (CR)	ORIGINAL BUDGET	AMENDED BUDGET	03/31/2023 NORM (ABNORM)		
Fund 591 - Water Fund							
Expenditures							
591-571-93100	Equipment Maintenance	3,155.73	10,000.00	10,000.00	2,949.79	29.50	0.00
591-571-93500	Maintenance-Distribution	36,120.82	25,000.00	25,000.00	17,037.06	68.15	0.00
591-571-94300	MERP (akaMVP) Rental	50,000.00	103,200.00	103,200.00	74,900.00	72.58	0.00
591-571-95900	Training/Conferences/Memberships	1,430.99	2,500.00	10,480.00	3,691.25	35.22	0.00
591-571-96200	Other Sundry	95.96	500.00	500.00	0.00	0.00	0.00
591-571-96210	Safety	2,076.90	5,000.00	5,000.00	2,787.20	55.74	0.00
591-571-97900	Capital Improvements	39,194.54	1,496,039.28	50,206.94	(32,495.63)	611.41	339,465.17
591-571-97900-2022DTSS	Capital Improvements	0.00	1,553,973.00	2,897,304.44	80,708.21	84.23	2,359,670.13
591-571-97900-2023-BKR	Capital Improvements	0.00	0.00	2,390,199.90	198,160.65	65.34	1,363,682.84
591-571-97900-M4089HUB	Capital Improvements	0.00	0.00	15,000.00	10,915.28	250.19	26,613.65
591-571-98600	Asset Repairs/Replacement	57,276.43	44,400.00	44,400.00	523.89	1.18	0.00
TOTAL EXPENDITURES		331,869.49	3,687,864.78	5,999,843.78	572,029.64	78.18	4,118,423.79
Net - Dept 571 - Distribution/Collection-Utilities		(331,869.49)	(3,687,864.78)	(5,999,843.78)	(572,029.64)		(4,118,423.79)
Dept 908 - Bonds							
Expenditures							
591-908-99100	2004 CIP Bond (P)	0.00	170,800.00	161,067.00	0.00	0.00	0.00
591-908-99300	2004 CIP Bond (I)	43,072.00	17,466.00	36,574.50	19,358.50	52.93	0.00
TOTAL EXPENDITURES		43,072.00	188,266.00	197,641.50	19,358.50	9.79	0.00
Net - Dept 908 - Bonds		(43,072.00)	(188,266.00)	(197,641.50)	(19,358.50)		0.00
Dept 909 - Bonds							
Expenditures							
591-909-99100	2010-DWRF Loan (P)	0.00	195,000.00	195,000.00	195,000.00	100.00	0.00
591-909-99300	2010 DWRF Bond (I)	51,300.00	47,750.00	47,750.00	47,750.00	100.00	0.00
TOTAL EXPENDITURES		51,300.00	242,750.00	242,750.00	242,750.00	100.00	0.00
Net - Dept 909 - Bonds		(51,300.00)	(242,750.00)	(242,750.00)	(242,750.00)		0.00
Dept 910 - Bonds							
Expenditures							
591-910-99100	2011-DWRF Water Main Ph2 (P)	0.00	25,000.00	25,000.00	25,000.00	100.00	0.00
591-910-99300	2011-DWRF Water Main Ph2 (I)	6,400.00	5,875.00	5,875.00	5,875.00	100.00	0.00
TOTAL EXPENDITURES		6,400.00	30,875.00	30,875.00	30,875.00	100.00	0.00
Net - Dept 910 - Bonds		(6,400.00)	(30,875.00)	(30,875.00)	(30,875.00)		0.00

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		06/30/2022 DR (CR)	ORIGINAL BUDGET	AMENDED BUDGET	03/31/2023 NORM (ABNORM)		
Fund 591 - Water Fund							
Dept 911 - Bonds							
Expenditures							
591-911-99100	2012 DWRF Bond (P)	0.00	4,000.00	4,000.00	4,000.00	100.00	0.00
591-911-99300	2012 DWRF Bond (I)	1,200.00	1,100.00	1,100.00	1,100.00	100.00	0.00
TOTAL EXPENDITURES		1,200.00	5,100.00	5,100.00	5,100.00	100.00	0.00
Net - Dept 911 - Bonds		(1,200.00)	(5,100.00)	(5,100.00)	(5,100.00)		0.00
Dept 912 - Bonds							
Expenditures							
591-912-99100	2019 CIP Bond (P)	0.00	35,000.00	35,000.00	35,000.00	100.00	0.00
591-912-99300	2019 CIP Bond (I)	25,417.78	24,563.00	24,563.00	24,562.50	100.00	0.00
TOTAL EXPENDITURES		25,417.78	59,563.00	59,563.00	59,562.50	100.00	0.00
Net - Dept 912 - Bonds		(25,417.78)	(59,563.00)	(59,563.00)	(59,562.50)		0.00
Dept 920 - Bonds							
Expenditures							
591-920-99400	Paying Agent Fees	150.00	15,150.00	250.00	250.00	100.00	0.00
TOTAL EXPENDITURES		150.00	15,150.00	250.00	250.00	100.00	0.00
Net - Dept 920 - Bonds		(150.00)	(15,150.00)	(250.00)	(250.00)		0.00
Dept 923 - Bonds							
Expenditures							
591-923-99300	Bonds-Interest	0.00	0.00	36,383.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	36,383.00	0.00	0.00	0.00
Net - Dept 923 - Bonds		0.00	0.00	(36,383.00)	0.00		0.00
TOTAL REVENUES		2,026,604.32	5,498,864.88	7,466,791.73	3,301,483.10	44.22	0.00
TOTAL EXPENDITURES		1,758,734.46	5,385,527.78	7,929,040.84	1,880,758.18	76.99	4,223,828.02
NET OF REVENUES & EXPENDITURES		267,869.86	113,337.10	(462,249.11)	1,420,724.92	606.41	(4,223,828.02)
Fund 661 - MERP-MotorVehicle & Equip Repl Pool Fund							
Dept 000 - Dept/Activity							
Revenues							
661-000-66700	Equipment Rental	(566,000.00)	636,700.00	734,700.00	551,025.00	75.00	0.00
661-000-67300	Equipment Sold	(8,905.00)	0.00	121,461.00	121,461.00	100.00	0.00

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GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23	YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL	AMENDED BUDGET	03/31/2023		
		DR (CR)	BUDGET		NORM (ABNORM)	USED	YEAR-TO-DATE
Fund 661 - MERP-MotorVehicle & Equip Repl Pool Fund							
Revenues							
661-000-68400	Miscellaneous Income	(29,876.74)	500.00	500.00	502.60	100.52	0.00
661-000-69900	MVP - Transfers In	0.00	98,000.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		(604,781.74)	735,200.00	856,661.00	672,988.60	78.56	0.00
Expenditures							
661-000-70200	Wages-MVP	56,891.68	60,000.00	60,000.00	42,971.29	71.62	0.00
661-000-70710	Longevity	500.00	500.00	500.00	500.00	100.00	0.00
661-000-70800	Overtime	2,208.86	2,000.00	2,000.00	1,649.41	82.47	0.00
661-000-71500	Payroll Taxes	4,298.44	4,800.00	4,800.00	2,694.95	56.14	0.00
661-000-71600	Health/Dental/Vision	20,125.73	20,900.00	20,900.00	16,316.79	78.07	0.00
661-000-71800	Retirement Fund	5,863.59	6,100.00	6,100.00	4,712.33	77.25	0.00
661-000-72000	Workers Compensation	813.00	1,200.00	1,200.00	499.00	41.58	0.00
661-000-72100	Disability Insurance	631.66	600.00	600.00	394.80	65.80	0.00
661-000-74000	Operating Supplies	13,046.18	15,000.00	15,000.00	8,099.01	53.99	0.00
661-000-75100	Gas/Oil	86,399.53	100,000.00	100,000.00	77,362.09	77.36	0.00
661-000-81800	Contractual Services	22,787.57	209,410.00	209,410.00	200,101.51	97.27	3,600.00
661-000-85000	Communications	324.87	500.00	500.00	251.99	50.40	0.00
661-000-93100	Building Maintenance	251.00	1,500.00	1,500.00	123.48	8.23	0.00
661-000-93300	Maintenance-Equipment	37,133.42	35,000.00	35,000.00	42,997.46	122.85	0.00
661-000-93900	Maintenance-Vehicles	61,174.29	30,000.00	48,000.00	73,595.62	153.32	0.00
661-000-94000	Charges For Services	9,000.00	9,000.00	9,000.00	9,000.00	100.00	0.00
661-000-95500	Insurance/Bonds	24,306.00	26,000.00	27,510.00	27,510.00	100.00	0.00
661-000-96200	Other Sundry	0.00	500.00	500.00	0.00	0.00	0.00
661-000-96800	Depreciation Expense	74,916.24	0.00	0.00	0.00	0.00	0.00
661-000-97900	Capital Improvements	26,602.04	202,100.00	453,587.47	168,625.34	91.78	247,680.09
TOTAL EXPENDITURES		447,274.10	725,110.00	996,107.47	677,405.07	93.23	251,280.09
Net - Dept 000 - Dept/Activity		157,507.64	10,090.00	(139,446.47)	(4,416.47)		(251,280.09)
TOTAL REVENUES		604,781.74	735,200.00	856,661.00	672,988.60	78.56	0.00
TOTAL EXPENDITURES		447,274.10	725,110.00	996,107.47	677,405.07	93.23	251,280.09
NET OF REVENUES & EXPENDITURES		157,507.64	10,090.00	(139,446.47)	(4,416.47)	183.37	(251,280.09)

REVENUE AND EXPENDITURE REPORT FOR CITY OF ALLEGAN
PERIOD ENDING 03/31/2023
% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	END BALANCE	2022-23	2022-23		YTD BALANCE	% BDGT	ENCUMBERED
		06/30/2022	ORIGINAL	AMENDED	BUDGET	03/31/2023		
		DR (CR)	BUDGET			NORM (ABNORM)	USED	YEAR-TO-DATE
<hr/>								
TOTAL REVENUES - ALL FUNDS		13,549,040.57	20,420,151.90	25,154,685.26		14,807,049.12	58.86	0.00
TOTAL EXPENDITURES - ALL FUNDS		11,989,512.82	20,465,582.94	29,179,414.33		12,287,820.93	75.71	9,804,669.81
NET OF REVENUES & EXPENDITURES		1,559,527.75	(45,431.04)	(4,024,729.07)		2,519,228.19	181.02	(9,804,669.81)