



City of Zilwaukee

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May 1, 2023

Mayor Jolin and Members of City Council
319 Tittabawassee
Saginaw, MI 48604

Dear Mayor and Councilmen,

I submit herewith for your consideration a proposed budget for the City of Zilwaukee for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

This budget is the proposed financial plan for providing City services to the citizens of Zilwaukee for the fiscal year 2023-24. It is a balanced budget and it reflects a stable operation of the City.

The "budget summary" forms meet the various requirements of Act 2, P.A. of 1968, as amended by Act 621 of 1978, known as the "Uniform Budgeting and Accounting Act".

This budget document is organized as follows:

- A. Enacting Budget and Tax Levy Resolution
- B. Budgets for the General Fund and all Special Revenue Funds. These budgets were given to you for the Public Hearing.
- C. Informational Summary regarding the Water and Sanitary Sewer Funds is attached to the final budget.
- D. Extracts of Act 621 of P.A. 1978:
 - (1) Section 15 - budget document requirements.
 - (2) Section 20 - violations.

Respectfully submitted,

Mary Bourbina
City Manager

CITY OF ZILWAUKEE

BUDGET RESOLUTION

FISCAL YEAR 2023-24

May 1, 2023

Moved by: C/

Supported by: C/

A RESOLUTION TO PROVIDE FOR ADOPTION OF A BUDGET PROPOSED BY THE CITY ADMINISTRATOR CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES, AND TO PROVIDE FOR THE LEVY OF TAXES FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024.

BE IT RESOLVED by the City Council of the City of Zilwaukee:

Section 1. That for the expenses of the City government and its activities for the fiscal year, beginning July 1, 2023 and ending June 30, 2024, are hereby appropriated on a departmental and activity total basis as follows:

GENERAL FUND:

General Government	\$488,515
Police & Fire	\$253,303
DPW	\$100,596
Capital Outlay	\$30,000

MAJOR STREET FUND	\$137,007
LOCAL STREET FUND	\$265,917
FIRE REPLACEMENT FUND	\$52,000
PARKS & RECREATION	\$11,000
REFUSE FUND	\$162,360
WATER	\$331,323
SEWER	\$489,761

Section 2. That for the said fiscal year there is hereby appropriated for debt service the following:

Principal on outstanding bonds/notes	\$ 0
Interest on outstanding bonds/notes	\$ 0

Section 3. That the revenues for the 2023-24 fiscal year are estimated as follows:

General Fund	\$833,922
Major Street Fund	\$160,561
Local Street Fund	\$98,866
Fire Replacement Fund	\$55,020
Parks and Recreation Fund	\$11,006
Refuse Fund	\$134,000
Water Fund	\$330,825
Sewer Fund	\$487,849

Section 4. General Fund reserves shall be decreased by 438,492; Local Street Fund reserves shall be decreased by \$167,049; Refuse Fund reserves shall be decreased by \$28,360; Water Fund reserves shall be decreased by \$498; and Sewer Fund shall be decreased by \$1,872. Decreases are based on the FY2023 revenues and expenditures for the appropriate funds.

Section 5. That the budget summary of the respective General and Special Revenue Funds be approved as set forth in the 2023-24 published city budget document.

Section 6. That amounts budgeted for specific items or purposes and not required to be utilized for such items or purposes may be spent by the City Administrator for other items or purposes within the same department or functional activity for which such allocations are originally made.

Section 7. That amounts budgeted for specific departments or functional activity and not required to be utilized for such activities or purposes may be transferred to other departments or functional activity within the same Fund by the City Administrator provided that the cumulative amount to be transferred does not exceed \$1,000. or 25% of the original enacted budget of the appropriation department or activity account from which the transfer is to be made, whichever is less, and that all additional transfers between appropriation activity accounts may be made only by further action of the Council, pursuant to the provisions of the Michigan Uniform Accounting and Budgeting Act and Article XX of the City Charter.

Section 8. That no obligation shall be incurred against, and no payment shall be made from, any appropriation activity account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation. Any obligation incurred or payment authorized in violation of this resolution shall be void and any payment so made illegal.

Section 9 . That under Section 7 of Ordinance No. 15 of the City of Zilwaukee, the Council does hereby determine that the annual service charge for the fiscal year commencing July 1, 2023 shall be \$189.72 annually per residential unit for the collection and disposal of garbage and rubbish.

Section 10. That the City Treasurer is hereby ordered to collect the service charge of \$45.00 quarterly per residential unit which charge shall be collected and returned in the same manner as other municipal utility charges are assessed, collected and returned.

Section 11. That 0 mills be levied on the assessed valuation as equalized for the purpose of meeting debt service requirements for the 2023-24 fiscal year on the City's General Obligation bond issues

Section 12. That the City Treasurer is hereby ordered to collect 10 mills for general operation, 1.25 mills for meeting voter-approved Fire Replacement Program, .25 mill for meeting voter approved Recreation Program, .75 mills for meeting voter-approved Watermain Improvement, and 0 mills for meeting debt service requirements on the City General Obligation bond issues; making a total of 12.25 mills. The General fund, Fire Replacement, and Recreation millages are subject to the Headlee permanent millage reduction fraction, reducing the total to 11.8423 mills.

Adopted this 1ST day of May, 2023.

Eugene C. Jolin, Mayor

I, Richard C. DeLong, the duly appointed and qualified City Clerk of the City of Zilwaukee, do hereby certify that the foregoing resolution was adopted by the Council at the regular meeting held May 1, 2023 pursuant to Article XX, Section 3 of the City Charter.

Richard C. DeLong, City Clerk

Sec. 15. (1) The recommended budget shall include at least the following:

(a) Expenditure data for the most recently completed fiscal year and estimated expenditures for the current fiscal year

(b) An estimate of the expenditure amounts required to conduct, in the ensuing fiscal year, the government of the local unit, including its budgetary centers

(c) Revenue data for the most recently completed fiscal year and estimated revenues for the current fiscal year

(d) An estimate of the revenues, by source of revenue, to be raised or received by the local unit in the ensuing fiscal year

(e) The amount of surplus or deficit that has accumulated from prior fiscal years, together with an estimate of the amount of surplus or deficit expected in the current fiscal year

(f) An estimate of the amounts needed for deficiency, contingent or emergency purposes and the amounts needed to pay and to discharge the principal and interest of debt of the local unit due in the ensuing fiscal year

(g) The amount of proposed capital outlay expenditures, except those financed by enterprise, public improvement or building and site, or special assessment funds, including the estimated total cost and proposed method of financing of each capital construction project and the projected costs of each capital construction project for 3 years beyond the fiscal year covered by the budget

(h) An informational summary of projected revenues and expenditures of any special assessment funds, public improvement or building and site funds, intragovernmental service funds, or enterprise funds, including the estimated total cost and proposed method of financing each capital construction project and the projected additional annual operating cost and the method of financing the operating costs of each capital construction project for 3 years beyond the fiscal year covered by the budget

(i) Other data relating to fiscal conditions that the chief administrative officer or, in local units which have not elected or designated a chief administrative officer, the fiscal officer considers to be useful in considering the financial needs of the local unit

(2) The total estimated expenditures, including an accrued deficit, in the budget shall not exceed the total estimated revenues, including an available unappropriated surplus.

Sec. 19. (1) A member of the legislative body, the chief administrative officer, fiscal officer, an administrative officer, or an employee of a local unit shall not authorize or participate in the expenditure of funds except as authorized by a general appropriations act. An expenditure shall not be incurred except in pursuance of the authority and appropriations of the legislative body of the local unit.

(2) The legislative body in a general appropriations act may permit the chief administrative officer or fiscal officer to execute transfers within limits stated in the act between appropriations without the prior approval of the legislative body.

Sec. 20 A violation of sections 17 to 19 by the chief administrative officer, the fiscal officer, an administrative officer, employee, or member of the legislative body of the local unit disclosed in an audit of the financial records and accounts of the local unit in the absence of reasonable procedures in use by the local unit to detect such violations shall be filed with the state treasurer and reported by the state treasurer to the attorney general. For local and intermediate school districts, the report of a violation shall be filed with the state superintendent of public instruction instead of the state treasurer. The attorney general shall review the report and initiate appropriate action against the chief administrative officer, fiscal officer, administrative officer, employee, or member of the legislative body. For the use and benefit of the local unit, the attorney general or prosecuting attorney may institute a civil action in a court of competent jurisdiction for the recovery of funds of a local unit, disclosed by an examination to have been illegally expended or collected as a result of malfeasance and not accounted for as provided in sections 17 to 19 and for the recovery of public property disclosed to have been converted or misappropriated.