

City of Plymouth 2022 / 2023 Budget



City Commission:

Nicholas Moroz, Mayor
Tony Sebastian, Mayor Pro-Tem
Suzi Deal, Commissioner
Kelly O'Donnell, Commissioner
Linda Filipczak, Commissioner
Jennifer Kehoe, Commissioner
Alanna Maguire, Commissioner

Prepared by:

Paul Sincock, City Manager
John Scanlon, Finance Director

TABLE OF CONTENTS

	PAGE	REVISED
<i>INTRODUCTION</i>		
Budget Timetable	1	4/5/2022
Plymouth City Charter	3	4/5/2022
Plymouth Community Profile	5	2/5/2020
The City Budget Process	7	2/3/2021
Functions of the City Budget	9	1/27/2020
City Manager's Budget Message and City Commission Strategic Plan	10	4/5/2022
Executive Summary - De-mystifying the Details	18	4/5/2022
Full-Time Equivalent Staffing	33	4/5/2022
Property Taxes	40	4/5/2022
Tax Abatement and Tax Capture	50	4/5/2022
State-Shared Revenues	53	4/5/2022
Waste & Recycling Rate Determination	61	4/5/2022
Water / Sewer Rate Determination	64	4/5/2022
Street Repair Program	71	4/5/2022
Budget Meeting Overviews (inserts)	81	4/5/2022
Budget Hearing Resolution and Notice of Public Hearing	82	4/5/2022
<i>DEBT SCHEDULES</i>		
General Debt Policy	87	4/5/2022
Table I. General and Special Bonded Debt Schedule by Bond Issue	92	4/5/2022
Table II. General and Special Bonded Debt Schedule by Payment Source	93	4/5/2022
Table III. History of Total Annual Debt Schedule by Payment Source	95	4/5/2022
Table IV. Equipment Loans, Leases and Land Contracts Schedule by Contract, Lease and Loan	99	4/5/2022

TABLE OF CONTENTS

	PAGE	REVISED
<u>CAPITAL IMPROVEMENT PROGRAMS</u>		
Capital Improvement Programs	101	4/5/2022
Proposed Capital Improvements	107	4/5/2022
Capital Outlay Requests from Departments	108	4/5/2022
Six-Year Capital Outlay Plan	114	4/5/2022
<u>CITY BUDGET</u>		
GENERAL FUNDS		
Fund 101: General Fund	120	4/5/2022
Fund 102: Budget Stabilization Fund	138	4/5/2022
Fund 151: Cemetery Trust Fund	139	4/5/2022
SPECIAL REVENUE FUNDS		
Fund 202: Major Street Fund	140	4/5/2022
Fund 203: Local Street Fund	143	4/5/2022
Fund 208: Recreation Fund	146	4/5/2022
Fund 226: Waste & Recycling Fund	152	4/5/2022
Fund 231: Parking Fund	155	4/5/2022
Fund 243: Brownfield Redevelopment Authority Operating Fund	156	4/5/2022
Fund 248: Downtown Development Authority Operating Fund	158	4/5/2022
Fund 249: Building & Engineering Fund	162	4/5/2022
Fund 252: Neighborhood Services Fund	165	4/5/2022
Fund 265: Drug Law Enforcement Fund	167	4/5/2022
Fund 266: OWI Forfeiture Fund	168	4/5/2022
Fund 267: Omnibus Forfeiture Fund	169	4/5/2022

TABLE OF CONTENTS

	PAGE	REVISED
DEBT SERVICE FUNDS		
Fund 308: 2008 General Obligation Debt Fund (Street Program)	---	N/A
Fund 312: 2012 GO/2002 Refunding Bond Debt Fund (Street Program)	170	4/5/2022
Fund 313: 2012 LTGO Cap Imp W/S Refunding Bond Debt Fund	171	4/5/2022
Fund 315: 2015 LTGO Capital Improvement Bond Debt Fund - DDA	172	4/5/2022
Fund 316: 2015 LTGO Capital Improvement Bond Debt Fund - W/S	173	4/5/2022
Fund 317: 2020 General Obligation Fund (Street Program)	174	4/5/2022
CAPITAL IMPROVEMENT FUNDS		
Fund 401: Public Improvement Fund	175	4/5/2022
Fund 408: Recreation Capital Improvement Fund	176	4/5/2022
Fund 475: 2015 LTGO Cap Imp Bond Construction Fund -DDA	177	4/5/2022
Fund 494: DDA Capital Improvement Fund	178	4/5/2022
Fund 496: 2020 GO Cap Imp Bond Construction Fund	179	4/5/2022
ENTERPRISE FUNDS		
Fund 560: Water / Sewer Capital Improvement Fund	180	4/5/2022
Fund 592: Water / Sewer Operating Fund	181	4/5/2022
OTHER FUNDS		
Fund 643: Brownfield Local Site Remediation Revolving Fund	186	4/5/2022
Fund 661: Equipment Fund	187	4/5/2022

TABLE OF CONTENTS

	PAGE	REVISED
<u>APPENDICES</u>		
Appendix A - Glossary of Financial Terms	A-1	4/2/2021
Appendix B - City Of Plymouth Local Dashboard / Citizen's Guide	B-1	11/22/2017
Appendix C - F-65 / Local Unit Fiscal Report - City of Plymouth-6/30/21	C-1	6/30/2020
Appendix D - City of Plymouth Financial Disclosure	D-1	12/31/2022
Appendix E - City Investment Policy	E-1	3/7/2022
Appendix F -" The Great Revenue Sharing Heist" . MML.ORG 2014 Feb	F-1	2/1/2014
Appendix G -" Reforming Statutory State Revenue Sharing" - CRC	G-1	2/1/2015
<u>NARRATIVE DETAIL</u>		
Mayor and City Commission	N-1	7/1/2020
City Manager's Office	N-2	7/1/2020
City Clerk / Elections Department	N-3	7/1/2020
Community Development	N-4	7/1/2020
Finance and Treasurer Department	N-5	7/1/2020
Human Resources and Information Technology	N-6	7/1/2020
Municipal Services Department	N-7	7/1/2020
Recreation Department	N-8	7/1/2020
Fire Department	N-9	7/1/2020
Police Department	N-10	7/1/2020
Downtown Development Authority	N-11	7/1/2020

BUDGET TIMETABLE

Strategic Planning

Saturday, November 13, 2021 City Commission and City Administration meet to develop the strategic plan for the upcoming fiscal year.

Distribution of Budget Materials

Wednesday, January 26th Distribution of personnel, operating expense, and capital outlay worksheets.

Tuesday, February 15th Return all budget worksheets to Finance Director

Friday, March 4th Finance Director delivers draft budget document to City Manager

Presentation of the City Budget

Monday, April 4th City Manager presents proposed budget to City Commission per Charter Section 8.2

Scheduled Budget Review Sessions

Tuesday, April 12th First review session (5:00 – 7:00 P.M.) – Commission Chambers

Thursday, April 14th Second review session (5:00 – 7:00 P.M.) – Commission Chambers (If needed)

Monday, April 18th Third review session (5:00 – 7:00 P.M.) – Commission Chambers (If needed)

Budget Hearing and Adoption Process

Sunday, May 15 th	City Clerk publishes required notice of budget hearings
Monday, June 6 th	City Commission holds required public hearing on City Budget
Monday, June 6 th	City Commission adopts City Budget

City Charter Budget Adoption Provisions: The City Charter requires that the budget be adopted no later than the second regular meeting in June (Sec. 8.5), and that a public hearing be held on the adoption of the budget with notice given at least one week prior to the date of the hearing (Sec. 8.4).

PLYMOUTH CITY CHARTER

CHAPTER 8. BUDGET PROCEDURE AND GENERAL FINANCE

The following Chapter of the City Charter of the City of Plymouth was approved by a vote of the electorate on November 6, 2007 as a re-adoption of the entire City Charter as approved by the Charter Review Commission, City Commission and the State of Michigan prior to the election.

Section 8.1: Fiscal Year

The fiscal and budget year of the city shall begin on the first day of July.

Section 8.2: Budget Procedure

On or before the 15th day of February in each year, each city officer and department head shall submit to the City Manager an itemized estimate of the expenditures for the next fiscal year for the department or activities under his/her control. The City Manager shall prepare a complete itemized budget proposal for the next fiscal year of the city and shall submit it to the Commission at the first regular meeting thereof in April preceding the fiscal year.

Section 8.3: Budget Document

The budget proposal shall present a complete financial plan for the ensuing fiscal year. It shall include at least the following information:

- a) Detailed estimates of all proposed expenditures for each department and office of the City, showing the expenditures for corresponding items for the current and last preceding year, with reasons for increases and decreases recommended, as compared with appropriations for the current year;
- b) Statements of the bonded and other indebtedness of the City showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking funds, if any;
- c) Detailed estimates of all anticipated income of the City from sources other than taxes and borrowing, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal years;
- d) A statement of the estimated balance, as the case may be, for the end of the current fiscal year;

- e) An estimate of the amount of money to be raised from current and delinquent taxes and the amount to be raised from bond issues which, together with income from other sources, will be necessary to meet the proposed expenditures;
- f) Such other supporting schedules as the Commission may deem necessary.

Section 8.4: Budget Hearing

A public hearing on the budget shall be held before its final adoption, at such time and place as the Commission shall direct and notice of such public hearing shall be published at least one week in advance thereof by the Clerk. A copy of the proposed budget shall be on file and available to the public for inspection during office hours at the office of the Clerk for a period of not less than one week prior to such public hearing. Public Notice should be pursuant to provisions of MCL 141.411 et. seq. and other applicable law.

Section 8.5: Adoption of Budget Tax Limit

No later than the second regular meeting of the Commission in the month of June, the Commission shall, by resolution, adopt the budget for the next fiscal year and shall in such resolution make an appropriation of the money needed for municipal purposes during the ensuing fiscal year of the City and provide for a levy of the amount necessary to be raised by taxes upon real and personal property for Municipal Purposes, which levy shall not exceed one and one-half percent (15 mills) of the taxable valuation of all real and personal property in the City: Provided, that such levy may be increased from time to time for one-year periods by a majority of the electors of the City voting at the election at which the proposition to do so shall be so submitted, but such increase shall be limited to an amount which will not cause the total levy under authority of this section to exceed two percent of the assessed value of the real and personal property in the City for the year in which such increase shall be authorized, subject to the provisions of State Law relative to the assessment and levy of taxes for the payment of principal of, or the interest on, bonds or other evidence of indebtedness issued by the City.

PLYMOUTH COMMUNITY PROFILE

Vision Statement

Our Vision is that we want Plymouth to be the leader in small town local government with excellent services, unique partnerships and with team members who believe and live a customer service model for both internal and external customers.

Mission Statement

The mission of the City of Plymouth is to ensure the quality of life of its citizens by providing those public services which can best be delivered by local government, with modern and cost-effective methods, on the basis of needs expressed and evaluated regularly through citizen participation.

Plymouth's Beginning

When our nation was young and before Michigan became a state, a tract of land was registered as follows: "The United States of America, by John Quincy Adams, President and Commissioner of the General Land Office to Luther Lincoln, Jr.", dated April 2, 1825. Plymouth was settled in 1825, was incorporated in 1867, and became a city in 1932.

It was George Starkweather, the first child born to settlers in present Plymouth Township, who later in 1871 recognized the importance of a railroad to a community and decided that the North Village of Plymouth would become the new center of town. He built a new store on the corner of Liberty and Starkweather and opened a road through his property for other new stores to locate. This area is presently known as "Old Village" or "Lowertown."

<p><u>Physical Description</u></p> <p>Size and Location The City of Plymouth is 2.2 square miles, surrounded by Plymouth Township, situated in western Wayne County and in the Plymouth-Canton School District.</p> <p>Parks We are home to 12 neighborhood parks and a portion of Wayne County's Hines Park.</p> <p>Land Use 39% single-family homes 13% commercial 8% government/institution 7% industrial 6% park and open space</p>
--

<p><u>2020 Census Information</u></p> <p>Population 9,370 including 4,466 households 1,480 seniors 65 and over 1,675 under 18</p> <p>Among those age 25 and over 24.1% with graduate or professional degree 32.4% with bachelor's degree or higher 6.8% with associate degree 20.3% with some college but no degree 14% high school graduate 2.4% did not graduate high school</p> <p>Income Median Household \$92,662 Per Capita \$56,480</p>



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Plymouth
Michigan**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director

THE CITY BUDGET PROCESS

The annual City budget process involves a cycle of five stages:

Stage 1. Preparation of budget requests by departments

Departments often ask for more money than they are spending in the current budget in order to provide improved or additional services. This is a necessary and important part of the budget process since the departments are the experts on their individual areas of responsibility. It also helps both the City Manager and the City Commission make informed decisions on the impacts of increased and decreased allocations within the funds available. While a department head may have ideas about how to raise additional revenues, most departments are not required to present a balanced budget to the City Manager because most department budgets are funded at least in part by property taxes, state-shared revenues and other general revenue sources, which are not allocated specifically to any one department.

Stage 2. Consolidation of requests into a unified budget recommendation by the City Manager

Since the City Manager is required by charter to present a balanced budget to the City Commission, and revenues are limited, the budget must reflect many value judgments about public policy and program priorities. Methods of increasing revenues and methods of providing existing services more economically must be explored in the process of making the department requests fit within projected revenues. Furthermore, in an inflationary economy, the question of raising taxes versus reducing services and/or postponing capital expenditures must be evaluated. Thus, the budget presented reflects significant policy decisions by the City Commission for implementation by the City Manager.

Stage 3. Review and adoption of the City budget by the City Commission

The role of the City Commission is to review the City Manager's proposed budget, and in the process of approving or modifying it, to give policy guidelines to the administration for the next fiscal year's programs and projects. In deciding future spending, the City Commission weighs on the validity of the priorities in the current budget, the effectiveness of the execution of the various programs and projects by the administration, and the future direction which the City should take. In order for the City Commission to make an informed decision, the City Manager's proposed budget must include a wide range of information:

- Last year's actual revenues and expenditures, as a basis for judging the current and proposed budgets.
- The current year's original and amended budgets and projected actual revenues and expenditures, as a basis for judging the administration's execution of the current budget; and the trends affecting revenues and expenditures in the proposed budget.
- The department requests which were excluded from the proposed budget, and

the proposed expenditure cuts which would be recommended to balance a marginal reduction in revenues, as a basis for judging the City Manager's recommendations reflected in the proposed budget.

- Supporting information to justify the proposed expenditure levels for all programs and projects.

Stage 4. Implementation of the budget by the Administration

The budget is a dynamic document, which normally changes during the fiscal year in response to changing revenue patterns and changing expenditure priorities. These changes may result from trends in the private economy, unanticipated emergencies, errors in the projections of revenue and expenditure levels, or reconsideration of the policy and program goals of the City. Regardless of the cause, changes in the budget should be made by formal amendments recommended by the City Manager and approved by the City Commission, so that the budget continues to operate as the Commission's policy directions to the Administration as real-world circumstances change.

Stage 5. Audit of the budget by the City auditor

The primary purpose of the year-end audit is to provide an independent verification to the City Commission and to the public that the information presented during the year about the City's financial activities and condition was accurate, and that legal requirements are being met. In addition, it provides technical assistance to the Administration by suggesting ways in which the financial operations can be improved or made more efficient.

FUNCTIONS OF THE CITY BUDGET

The City Budget has three primary functions:

1. Legal Function

The City budget is an authorization to spend in the form of a series of appropriations. Section 8.7 of the City Charter provides that "... no money shall be drawn from the treasury of the City nor shall any obligation for the expenditure of money be incurred for payment ... except pursuant to an appropriation therefor."

2. Political Function

The City Budget is a process for allocating scarce resources on other than a free-market basis. Each taxpayer does not purchase only those services, which he or she individually chooses to buy, and some public services are provided to persons who would not or could not pay for them. Thus, the decisions about how much public money will be raised and what it will be spent for are essentially political rather than economic. This is reflected in the fact that the adoption of the budget is done by an elected body, and after a public hearing.

3. Management Function

The City Budget is adopted in sufficient detail to define a set of expectations or goals. The amount and quality of each City service is defined (for example, residential refuse collection is budgeted on the basis that it will be weekly rather than some other schedule); an amount of money is appropriated which is understood to be enough to provide the expected service, based on the historical cost and projections of inflating prices and changing customer demand; and the service and related budget are then monitored to see that the service is in fact being provided as expected and that the rate of expenditure is such that the appropriation will be sufficient to provide the service at the expected level for the entire fiscal year.

CITY MANAGER'S BUDGET MESSAGE

The financial state of the City remains stable, and we are maintaining a solid General Fund Balance. We currently have a Standard and Poor's Bond Rating of AA with a stable outlook. The City Charter requires that the administration deliver a balanced budget to the City Commission, and we are doing so, while acknowledging that we will likely see changes in a number of revenue and expenditure sources that are still being impacted by the ongoing COVID-19 Pandemic, and that we will not know how long the fiscal impact will last.

Headlee Amendment and Proposal A will continue to impact our revenue sources now and into the future. We are now going into our eighth year in a row where we reduce General Fund operating tax rates, however voter approved debt millage is going up slightly in the proposed budget. If this path continues, ultimately the general operating tax rate will go to zero or below. In the future, we anticipate that the State of Michigan will continue to develop new programs to reduce state revenues to the local units. One good thing from the current pandemic is that the State has substantial reserves of federal funds that have yet to be allocated in full. We anticipate that this will make it less likely that the State will attack funds for the local units in the near term. Although, the recent adoption of a doubling of the personal property tax exemptions without a guaranteed replacement of the funds puts additional stress on future budgets. Despite all of the challenges of operating a municipal government our proposed budget will add to our healthy general fund reserves, which is something that the bond rating community looks as a positive.

The Pandemic provided us a number of unique opportunities to show that local government can adapt and overcome "on-the-fly." Early in the pandemic the City of Plymouth kept offices open for business with the exception of approximately three weeks early in the pandemic. Even then we were still fully operational as employees had calls and emails forwarded to their homes. We were aggressive in our efforts to get our first responders in Police and Municipal Services vaccinated, and we also worked to get our front-line staff vaccinated very early in the pandemic. We then partnered with the private sector and our local service clubs to host extraordinarily successful vaccination clinics for our community.

As usual, we anticipate that this budget will be subject to our normal quarterly changes as we progress during the fiscal year. We are hopeful that the state and federal governments will make us whole, or at a minimum mostly whole, when the COVID-19 situation is over. We have applications for FEMA and other funding in "the system" and we are continuing to look at alternative funding resources where we can.

We are genuinely concerned about the 35th District Court as they will soon be a significant expense for the City, as they are operating at a deficit. The Court is independent of the City and we do not control their operations. It should be noted that we predicted that there would be no need for a third judge and related staff in 2001 and 2002 and that the cost of adding a judge (in 2003) would lead to a situation where the court became a cost center for the City. In 2022 and beyond, the cost of the court may have significant impact on local budgets as the court will merely present their budget deficit and put it on the shoulders of the five local units to fund.

We also have to be aware that significant changes in the stock market most likely will impact our legacy costs. When I wrote this message in April 2020, the Dow Jones Industrial Average was at 24,345. Today, (03/30/22) the market was down a little, but closed at 35,228, up nearly 2,000

points in one year. That is significantly less the 10,000 point gain the year before. We are hopeful that the increases in the markets over the past couple of years will have a positive impact on our MERS actuarial accounts for those former employees who are on the old defined benefit program. You will recall that program was eliminated 22 years ago as the City broke away from the old governmental model of doing business.

We have been frugal with expenses over time, and we have lived within our means despite challenges and additional regulations from the state and federal governments. However, it is good to know that the federal government and our Representative Haley Stevens is very concerned about the needs of local government. Representative Stevens has been regularly meeting with local government officials throughout the pandemic and has taken our concerns to Washington. She heard our calls to get federal funding directly to the local units of government, rather than as a pass through from other agencies. Our county and state representatives are also working to be of assistance where they can. They have been focused on local businesses and their efforts have been appreciated.

We have limited making capital purchases for a number of years, but our proposed budget has over one million dollars in capital expenses, up from the \$300,000 in the current year. The City Commission developed a plan, which addressed some of the major Equipment Fund purchases in the near term. We have put a focus on putting additional cash into the Equipment Fund to address future needs. This will help us look out over several years, rather than one year at a time. While we are still limiting capital purchases, we are however, awaiting further guidance on the use of federal funds related to the pandemic and we are hopeful that these funds will allow us to address some interesting projects.

We are a \$25-million-plus corporation, and we have a very lean organization. This has reduced our overhead costs, but it has also put greater stresses on our employees as they do multiple jobs. This stress has never been more apparent than with our response to the COVID-19 situation as we had to adapt and overcome on what seemed like a daily basis. Over the past year, we have experienced previous long-standing contractors just up and close up business or simply not be able to handle our account. This ranges from everything from lawn mowing contractors to field painting contractors to janitorial service contractors and so on. We have also been struggling with the lack of ability to hire staff, either part time or full time. We have adapted in multiple ways and our existing staff is working to try and keep up. In addition, we have had to respond to staffing challenges when any of our staff is off for extended periods of time due to medical or other issues.

Our response to the COVID-19 pandemic is a clear indication why the City Commission adopted a strategic plan that continues to place an emphasis on succession planning. As we respond to the COVID-19 situation, the strength and adaptability of our organization has really been apparent. The City of Plymouth has been open and accessible and has been open throughout the pandemic. We adapted early on to ensure that we were able to do the work of local government. We are aware of a nearby city which sent an email out to their residents stating that their city was closed. We are aware that there are other government agencies that have remained closed for nearly two years, and some are still working from home and not in their offices. Obviously, that does not meet our customer service philosophy.

Again, in the proposed budget we have attempted as much as possible to maintain service levels and to address higher costs for vendor services and the former defined benefit retirement plan, while providing a safe, clean community that delivers on the vision of the strategic plan. The highest inflation rates in many years are impacting our operations. Something as simple as the

cost of gasoline has an impact on our ability to maintain our budget. We anticipate that we will continue to see increases in the cost of supplies and contractual services as those contractors who still are in business attempt to meet their higher expenses. Other utility costs for electric, natural gas or even water affects our operations and especially the General Fund. This will also affect our infrastructure program as contractors pass along higher expenses for fuel, employees and supplies.

The City Commission and City leadership staff met for a day long meeting with on Saturday, November 13, 2021, with Dr. Lew Bender to create the new strategic plan and to establish one-year tasks. The results of that study session were adopted by the City Commission on January 18, 2022. The strategic plan provides the City administration a guide map of our proposals and actions.

Our employees are committed to the City Commission's strategic plan and the path that was established by the City Commission. The Administrative team is engrained with the "Plymouth Culture" of government being a "team sport" in which everyone pitches in and shifts where and when needed. Again, this has been best seen during our response to the COVID-19 emergency.

Despite our success at delivering a wide range of services, we all must be acutely aware that government cannot solve every individual issue or problem. Changing directions to respond to or developing specific ordinances to resolve a single issue will result in several unintended consequences in other areas.

The strategic plan requires us to continue to be a leader in intergovernmental partnerships, and we continue to look for additional partnerships in either the governmental or private sector. Our history has shown that we have found significant success with some partnerships, and we found no success with others. Our multiple partnerships with Huron Valley Ambulance are an excellent example of partnerships that have a proven track record of success. The Commission will recall that not only do we have an agreement to provide emergency medical services to the City, HVA also provides the City with a fully stocked and licensed ambulance for our use at no charge. In addition, the City leases our mechanic's garage to HVA, and they provide mechanic services to the City on an hourly basis.

The agreement with the City of Northville for fire service is now in the eleventh year of operation under a 12-year contract. Our efforts to continue to monitor and drive for improvement in their operations at the Plymouth Station were confirmed to be vital by the ICMA study and ICMA staff. The City Commission must now engage with Northville to plan for the future and come to some agreement on the future of fire services in the City of Plymouth before the end of the current contract.

Plymouth is a very service-based community and partnerships with community groups such as the Rotary, Kiwanis and Lions clubs provide a wide range of services to the City. For example, during height of the pandemic Plymouth Rotary sponsored a promotion in cooperation with our DDA to infuse \$10,000 directly into our local businesses, and the program was funded entirely by Rotary. These service groups are a vital and key element to the overall quality of life, which again is highlighted in the Strategic plan, and which is why we routinely participate with these organizations in such events as parades, vaccination clinics and shred days.

The COVID-19 pandemic has again proven to us that our success is based on our current employees, but any disruption in our employee structure would result in numerous issues for the

City. We must continually invest in or cultivate our employees to have them ready to take over additional duties or to shift priorities as needs arise. The City Commission set as a part of their strategic plan that Employee training and development is critical to our ability to have staff that can handle a broad scope of work projects. At the same time, we need to recognize that our staff is a valuable commodity in this labor market, and we often find that they are being recruited by both the private and public sector. However, the current family or collegial atmosphere of our administrative team makes Plymouth a very desirable place to work, and it is why we see applications for open positions come in from people working in neighboring government entities.

The Recreation Department is finally getting some help as we are currently in the process of hiring a backup person to Steve Anderson. This has been an area where we have been extremely vulnerable, and we are addressing the need to invest time and effort into succession planning. Steve has a wealth of knowledge of our sports programs and building operations. Having a backup to him is extremely critical.

Our greatest success is the fact that our limited staff has been able to cover and deliver a wide range of governmental services with minor impact on visible service levels. Our greatest challenge is that we have proven that we are able to cover and deliver a wide range of visible governmental services with a limited staff and limited delivery failures. Our success makes it very difficult for people to understand the stresses placed on our operations and why, when priorities get shifted, some projects are eliminated or fall behind if the project cannot keep pace with the flow of work and priorities. The effects of Proposal A and the Headlee Amendment will once again challenge us as we continue reduce tax rates and deliver high quality services.

I would like to commend Finance Director John Scanlon who is our team leader in developing this budget. John and his staff have produced award-winning budgets and our incredible group of department heads has worked together to meet the goal of maintaining services through an extremely difficult budget season.

One of the other things that we must be aware of is costs that are out of our control. The prime example here is the 35th District Court. Everything that happens at the court affects the City of Plymouth. It seems that the court has not adjusted to their new normal of a lower caseload than was originally projected when they added the third judge. Staffing has not changed significantly, despite an ongoing trend of decreasing caseloads every year. As the court operates on a deficit spending model, we will simply be presented with a bill to fund their deficit. In short, we do not control the court's spending habits, but we will end up paying their bill for their deficit spending.

The Building Fund (Community Development) is a fund that is susceptible to large swings in revenues and expenditures. The development of the Pulte property could affect the budget across multiple years, depending on when they pull initial permits as well as individual HVAC and electrical permits. As a result, you may see a buildup of revenues in one fiscal year and then a spike in expenses in another fiscal year, and this may look odd to someone trying to do strict year-to-year comparisons.

We need to be extremely aware of the actions of the various boards and commissions making it clear that special projects must be authorized by the City Commission. These boards and commissions need to be fully aware of, and in compliance with, the City Commission's strategic plan.

There are other “outside” influences on our operations. In particular, the status of the Plymouth Canton Community Schools as they come out of the pandemic may affect home pricing in the City. The loss of students to private or charter schools due to the pandemic, or other reasons could affect the overall quality and test scores for the district. Having a high-quality school district is vital to maintaining property values in the City. The Plymouth District Library will most likely be looking at some type of millage increase in the next year or so. The library is another vital service to the community that it is not under our control but impacts our overall quality of life.

Annually, I make a comment to the City Commission in this message on weather. We need to be aware of the additional expenses that can hit us if multiple polar vortexes and/or significant snow events or spring wind or even if tornado-like weather strikes our community. This affects us in many ways, from the cost of snow removal to the additional costs of utilities, tree removal, brush chipping, removing and stockpiling snow, higher maintenance costs on equipment, the need for additional supplies, and so on. We also staff the fire station during periods of extreme cold and other significant weather events as a precautionary measure. We have had couple years in a row of relatively “light” winters, and we are hopeful that we can be in a weather pattern, without extremes of snow, cold, ice or wind for the next several years, because our budget is built on “normal” weather patterns.

Streets and maintenance of streets is a statewide issue, and it is no different here in Plymouth. Our residents have passed a road bond package which shows that streets are a huge factor in the Quality-of-Life for our residents. In this budget, we will continue to move forward with our infrastructure plan, but we will need to be aware of the anticipated escalating costs for 2022 and beyond. The volume of work available on a state-wide basis as well a limits on available employees and increased costs for supplies will affect our ability to complete as many projects as we may have initially planned.

Our Finance Director John Scanlon, along with our Department Heads and I, will attempt to answer any questions the Commission may have related to the budget document. We have scheduled three Budget Study Sessions, but it is entirely up to the City Commission to determine how many sessions we will need.

As always, the budget should be treated as a fluid document that will change as the year progresses. There are multitudes of internal and external factors which will affect the budget during the year. We must be constantly aware of the stresses that weather, government regulations, emergencies, changes in procedures or equipment, and changes in staffing will have on the budget.

The staff is committed to work cooperatively with the City Commission to deliver on their strategic plan and ensure the quality of life for our citizens. We will continue to deliver public services, which can be best delivered by local government with modern and cost-effective methods. We remain committed to the various elements of the City Commission’s strategic plan as we proceed into the new fiscal year.

We thank the City Commission for their support of the staff during the budget process and we appreciate the effort the Commission will make reviewing this document. The administration is ready to work jointly with the City Commission to bring this budget forward to adoption.

As always, should any member of the City Commission have questions, we would strongly encourage them to contact our financial team in advance of the meeting to assist in answering any questions.

Respectfully submitted,

Paul J. Sincock
City Manager

City of Plymouth Strategic Plan 2022-2026

GOAL AREA ONE - SUSTAINABLE INFRASTRUCTURE

OBJECTIVES

1. Identify and establish sustainable financial model(s) for major capital projects, Old Village business district, 35th District Court, recreation department, and public safety
2. Incorporate eco-friendly, sustainable practices into city assets, services, and policies; including more environmentally friendly surfaces, reduced impervious surfaces, expanded recycling and composting services, prioritizing native and pollinator-friendly plants, encouraging rain gardens, and growing a mature tree canopy
3. Partner with or become members of additional environmentally aware organizations
4. Increase technology infrastructure into city assets, services, and policies
5. Continue sustainable infrastructure improvement for utilities, facilities, and fleet
6. Address changing vehicular habits, including paid parking system /parking deck replacement plan, electric vehicle (EV) charging stations, and one-way street options

GOAL AREA TWO - STAFF DEVELOPMENT, TRAINING, AND SUCCESSION

OBJECTIVES

1. Create a 5-year staffing projection
2. Review current recruitment strategies and identify additional resources
3. Identify/establish flex scheduling positions and procedures
4. Develop a plan for an internship program
5. Review potential department collaborations
6. Hire an additional recreation professional
7. Review current diversity, equity, and inclusion training opportunities
8. Seek out training opportunities for serving diverse communities

GOAL AREA THREE - COMMUNITY CONNECTIVITY

OBJECTIVES

1. Engage in partnerships with public, private and non-profit entities
2. Increase residential/business education programs for active citizen engagement
3. Robust diversity, equity, and inclusion programs
4. Actively participate with multi-governmental lobbies (Michigan Municipal League, Conference of Western Wayne, etc.)

GOAL AREA FOUR - ATTRACTIVE, LIVABLE COMMUNITY

OBJECTIVES

1. Create vibrant commercial districts by seeking appropriate mixed-use development, marketing transitional properties, and implementing Redevelopment Ready Communities (RRC) practices
2. Improve existing and pursue additional recreational and public green space opportunities and facilities for all ages
3. Develop multi-modal transportation plan which prioritizes pedestrian and biker safety
4. Improve link between Hines Park, Old Village, Downtown Plymouth, Plymouth Township, and other regional destinations
5. Maintain safe, well-lit neighborhoods with diverse housing stock that maximizes resident livability and satisfaction
6. Modernize and update zoning ordinance to reflect community vision
7. Implement Kellogg Park master plan

City of Plymouth Strategic Plan 2017-2021

GOAL I - QUALITY OF LIFE
<p>OBJECTIVES</p> <ul style="list-style-type: none"> Support the neighborhoods with high-quality customer service Engage in collaboration with private entities and surrounding municipalities to implement the Joint Recreation Master Plan Improve communication with the public across multiple platforms Maintain a high level of cleanliness throughout the City Support and host a diverse variety of events that foster community and placemaking

ONE-YEAR TASKS 2021

- Restore sports and recreational programs that were halted by COVID-19 as soon as possible
- Review and evaluate the special event policy with safety considerations
- Address challenges with the Kellogg Park improvements with safety considerations
- Move Kellogg Park Fountain project forward
- Continue to re-engage service clubs to help enhance parks and public properties
- Increase followers by 2,000 on all our communications platforms
- Develop an internal and external communications plan
- Upgrade City Hall facilities to accommodate remote meetings and remote participation
- Continue investigating multi-modal transportation opportunities
- Revisit noise ordinance

GOAL II - FINANCIAL STABILITY
<p>OBJECTIVES</p> <ul style="list-style-type: none"> Approve balanced budgets that maintain fiscal responsibility Advocate for increased revenue sharing with the State of Michigan Encourage and engage in partnerships, both public and private, to share costs of services and equipment Address the issue of legacy costs Seek out and implement efficient and effective inter-departmental collaboration Market our successes to attract new economic and investment opportunities

ONE-YEAR TASKS 2021

- Identify mechanisms for funding sources for capital improvement projects
- Increase funding to the Public Improvement Fund
- Create a potential package for financing emergency structural repairs
- Develop a comprehensive asset management plan that includes a review of the equipment fleet
- Search out other possible revenue streams through continued association with the CWW and the MML
- Develop a financial plan for public safety
- Continue to make extra payments towards legacy costs
- Monitor outside influences on our revenue sources, including unfunded mandates, the 35th District Court and the PCCS
- Negotiate three labor contracts

GOAL III - ECONOMIC VITALITY
<p>OBJECTIVES</p> <ul style="list-style-type: none"> Continue to support and improve active, vibrant downtown branding Support community and economic development projects and initiatives Support a mix of industrial, commercial and residential development Reference the Master Plan in economic decision-making

ONE-YEAR TASKS 2021

- Complete Saxton's development
- Develop municipal parking lot at Saxton's site
- Support development of 23 parcels adjacent to the Starkweather School property
- Continue to administer the grant and the brownfield plan to support the Pulte project's completion
- Finish Redevelopment Ready Community (RRC) certification by the end of the 2021
- Develop an annual training calendar for the Planning Commission, the Historic District Commission, the Zoning Board of Appeals and the DDA, and identify a funding source
- Implement temporary plans to assist businesses in recovery efforts

GOAL IV - SERVICE AND INFRASTRUCTURE
<p>OBJECTIVES</p> <ul style="list-style-type: none"> Support administration and staff by providing professional development opportunities, supplying resources, and maintaining a commitment to recruitment, retention, succession planning Support and deliver safe and responsive emergency services Maintain a sophisticated and responsive technology to communicate and manage data Continually record, maintain, update, and improve City infrastructure

ONE-YEAR TASKS 2021

- Explore enhanced pedestrian safety opportunities into targeted intersections
- Research funding opportunities for ADA compliance at the PCC
- Implement 2021 infrastructure program
- Continue training for future career development and succession planning
- Conduct a traffic study to determine whether to make additional streets one way
- Update mapping resources including parcel data, completing **50%** by the end of the year
- Update/replace current technology to ensure compliance with new regulations, rules, and operating systems
- Revisit paid parking

- EXECUTIVE SUMMARY - DEMYSTIFYING THE DETAILS

General

This 200-page budget document can be a bewildering description of the annual financial plan of funding City operations for the upcoming fiscal year. The format of the budget, particularly the numerical pages, is the result of requirements of federal and state laws, as well as our own City Charter. Nevertheless, the fact that this format is required by such laws and charter provisions does not make the document easy to understand and follow. In addition to the legal requirements, there are also national accounting standards and public acts governing budgeting that must be adhered to.

It is a natural tendency of users of this document to tend to desire more detail of financial information they may be specifically interested in. Over time, requests for such additional information tend to increase the complexity of the document and render it increasingly less user friendly. Excessive budgetary detail also tends to let the reader get lost in the details and lose sight of the big picture that the budget attempts to portray.

Because of these concerns, this Executive Summary was created to simplify the intricacy by reducing the revenues and expenditures to a one-page numerical summary so that the big picture of the City's finances can be understood more easily. Although, without magnification, we readily admit the readability of the consolidated format suffers. This summary presentation of revenues and expenditures for the upcoming 2022/23 fiscal year is shown numerically on page 25, and the fund balance breakdown begins on page 26. The numbers shown on page 25 are the summary totals of the more detailed line-item budget information for all of the City's funds contained on pages 120 through 190. Page 32 shows the General Fund of the City, which is the largest operating fund and is most often referred to for financial information related to the City. The revenues are shown at the top of the page grouped by revenue classification, while the expenditures are at the bottom classified by department.

The City has ten Special Revenue funds, five active Debt Service funds, five Capital Project funds, one Enterprise fund, one Internal Service fund and four Tax Increment Financing Authority funds. The General Fund and Special Revenue funds are considered operating funds of the City. Debt Service funds are usually tied to a corresponding Capital Project fund. The Enterprise fund is used for the City's water and sewer operations and the Internal Service fund is the more commonly known as the Equipment Fund. The Tax Increment Financing Authority (TIFA) funds are used for the City's Downtown Development Authority (DDA) and Brownfield Redevelopment Authority (BRA) operations.

Reviewing page 25 presents a different overview of City finances than one gets attempting to sift through 70 pages of detailed columns and lines of numbers. For instance, as mentioned earlier, reporting on municipal budgets is frequently focused only on the General Fund which is reported in detail on page 31 as \$11,161,184. However, as shown in this report, the total City budget for 2022/23 is \$29,859,085; almost three times the General Fund budget alone. Another point which does not stand out in the budget detail but does on page 25 is that \$6,846,614 will be spent on capital outlay projects and debt service for earlier capital projects

during fiscal year 2022/2023. Since 1997, the City has issued \$45,644,579 in various forms of bonds to finance and refinance infrastructure construction and other major capital projects. In addition, the City has secured an additional \$3,017,608 in Act 99 loans or equipment leases to finance major equipment purchases during that timeframe. Borrowing to this extent could trigger red flags with the bond rating agencies, except for the fact that the City has a history of keeping most of its bond issues of the relatively short duration of ten years or less, and annual amounts for retirement of debt have been kept relatively high, exceeding \$2 million the past five years as well as this year and the next fiscal year.

As has been stated elsewhere in this budget, a key goal of the administration is to continue to provide all the existing services of the City and to provide them in a quality manner. It is not the desire to cut services or provide them inexpensively and have the citizens suffer as a result simply to achieve a balanced budget. For these reasons, we have always attempted to seek solutions to budgetary problems on the revenue side, taking advantage of existing and new state revenue programs and constantly reviewing and adjusting local fees and charges for services when and where appropriate.

This executive summary has focused on changes to state shared funding brought about by executive orders and legislation in the hope that some positive assistance would be forthcoming from the state. The reader's attention is directed to two pages: on page 26 depicting the history of the fund balance of the General Fund, and page 56, showing the history of state revenue sharing receipts. It is not a coincidence that the City's General Fund balance fell off precipitously in fiscal year 2010/11, the year after a similar large drop in state shared revenues in fiscal year 2009/10. In fact, after ten years of payments under the program known as EVIP, and later CVTRS, the projected statutory allocations from the state remain well below the levels which existed during the 2008/09 fiscal year and at a level of only 80% of the distributions during the peak year of 2000/01. If the state had maintained statutory sales tax distributions to local governments at levels that existed in 2000/01, the City's annual General Fund budget would have approximately \$676,000 more revenue to work with than it does as projected this year. Since fiscal year 2001/02, the loss of statutory distributions from the state has totaled more than \$10 million through the 2021/22 fiscal year. The proposed 2022/23 budget presents only a three percent increase to state revenue sharing.

This one revenue source alone, even if only funded 50% by the state, would have solved a great many of the City's fiscal problems in the past 15 years, from capital outlay to police services to assisting in reduction of legacy costs.

In February of 2015, the Citizen's Research Council of Michigan made a presentation of a then newly released report entitled *Reforming Statutory Revenue Sharing* to the House Appropriations Subcommittee on General Government in order to encourage legislative action to create a less crippling formula for the distribution of statutory revenue sharing funds throughout the state. It is this kind of effort that could greatly assist Plymouth and other communities in the state in stabilizing future revenue streams. This is precisely what the City administration thought would be forthcoming through the EVIP/CVTRS programs. However, after a severe reduction of these program revenues by the state during the 2009/10 fiscal year and twelve years of minimal increases or freezes since then has left the City still short of distribution levels which existed in fiscal year 2008/09. Appendices F and G both contain information related to this highly volatile revenue source.

Appendix B includes copies of the current posted dashboard and the *Citizen's Guide to Financial Health* for the City of Plymouth and the corresponding state documents, both of which have been available since October of 2011. The City of Plymouth and every other township, village and city in the state are required to file the "F65 Report – Local Unit Fiscal Report" annually, which contains nearly all of the information requested by the previous governor in his report, but in a different format than he had requested. A copy of the most recently filed F-65 as of June 30, 2021 is shown in Appendix C. These reports are filed electronically and are available in a state database. We fail to understand why such an alternative, when the filing of the F-65 reports is mandatory, was not considered to generate the desired information. Because the City administration supports the intent, we offer the following information as an attempt to provide an executive summary of the entire budget for the purpose of helping citizens understand how their money is spent.

How Does the City of Plymouth Spend Your Money?

The average household in the City of Plymouth has approximately 2.14 persons according to the 2020 census, but let's assume it is three people. They will live in an average house that has a property value of \$301,660, an assessed value of \$150,830 and a taxable value of \$114,010. They will consume approximately 27,000 gallons of water every three months and they will use two City trash carts, one for waste disposal and one for recycling. They have one teenager who plays soccer for two sessions a year. This household will wind up paying the City the following, annually, in two tax billings, four utility billings and two bills for recreation services.

Taxes	\$4,850
Water & Sewer	\$1,434
Waste & Recycling	\$123
Soccer Fees	<u>\$218</u>
Total	<u>\$6,625</u>

Although all of this is paid to the City, the City immediately pays out \$3,127 of this total as follows:

Local Schools	\$456
State School Tax	\$684
Intermediate Schools	\$620
Community College	\$259
Wayne County	\$911
Zoo/DIA	\$34
Plymouth Library	<u>\$163</u>
Total	<u>\$3,127</u>

The remaining \$3,498 is deposited to City accounts for the following purposes:

General Fund	\$1,179
Street Construction Debt	\$336
Waste & Recycling Fund	\$331
Recreation Fund	\$218
Water & Sewer Fund	<u>\$1,434</u>
Total	<u>\$3,498</u>

The above example relates to a single family home eligible for a principal residence exemption. A home, such as a single-family rental home, without such an exemption would pay an additional \$2,052 in property taxes and nearly all the additional amount would be paid to the local schools. Residential properties in the City represent 76% of the total taxable value base while commercial, industrial, and personal property make up the remaining 24%.

How Does the City of Plymouth Spend All Taxes Received?

The above example illustrates one average household. The corresponding tax totals for the entire City are somewhat more complicated but are shown below as follows:

Total Taxes Levied	<u>\$35,685,861</u>
--------------------	---------------------

They are paid out to various taxing agencies as follows:

City General Fund	\$6,311,640
City Streets for Construction Debt	\$1,836,452
City Waste & Recycling Fund	\$1,110,839
City Downtown Dev. Auth. (DDA)	\$1,512,760
City Brownfield Redev. Auth. (BRA)	<u>\$356,620</u>
City Total	<u>\$11,128,311</u>

Local Schools	\$5,561,136	
State School Tax	\$8,341,704	
Intermediate Schools	\$3,320,126	
Community College	\$1,385,497	
Wayne County	\$4,877,742	
Detroit Zoo/DIA	\$182,129	
Plymouth Library	<u>\$889,216</u>	
Total – All Property Tax	<u>\$24,557,550</u>	<u>\$35,685,861</u>

Of the \$35 million collected annually by the City, only \$9,258,931, or only 25.9%, is retained by the City and an additional \$1,869,380, or 5.2%, is retained by the City's two tax increment financing authorities. The remaining \$24,557,550 is distributed to other taxing units generally within two weeks of receipt. In addition to the handling of \$35.7 million in taxes shown above, the City collects an \$18.7 million dollars primarily from state and federal sources and charges for services, the largest of which is the City's water, sewer and solid waste billing system. Property Taxes shown above totaling \$11,128,311 are the largest single source of revenues to the City. The next largest sources of City revenue in descending order are Water and Sewer Rate Charges - \$5,139,085; Recreation Fees and Charges - \$896,500; State Shared Revenues - \$1,029,965; Gas and Weight Tax Returns - \$1,011,388, Solid Waste Rate Charges - \$502,795. In total, the City collects more than \$18 million from sources other than taxes to deliver the many services provided to its citizens and operates a multi-faceted business with a cash flow of nearly \$49 million dollars a year.

However, and perhaps unfortunately, the City is governed by a bewildering array of state and federal accounting laws that make for very complex accounting requirements in both

budgeting and financial reporting. The purpose of this executive summary is to re-state the City's 200-page budget in a simplified, understandable format that can be easily read and understood by all readers, including those without a strong knowledge of accounting. This has been done in a simple one-page summary of revenues and expenditures shown on page 25. The proposed City Budget is \$29,859,085, which is 6% higher than the 2021/22 budget. City of Plymouth fiscal year begins on July 1, 2022.

Budget Issues

The multi-year budgeting has provided a great tool in trending analysis to see years ahead of developing problems. However, it cannot do anything but inform where systemic problems have been created, usually by the State of Michigan, in attempting to solve their own financial problems. Following are the major issues that the City Manager and finance department have had to contend with in order to deliver this budget to the City Commission:

Continuing Revenue Shortfalls – While the City has significant flexibility in the Water & Sewer, Recreation and Waste & Recycling Funds to adjust user rates and, in the case of the Waste & Recycling Fund, to also adjust tax rates. The biggest impact of reduced revenues is typically in the General Fund. The City has no flexibility with respect to taxation or any additional revenues to any great extent in the General Fund or in either of the street funds. The General Fund relies most heavily on taxation to support services, and all three funds are also greatly or totally reliant on the state for returns of sales tax and gas & weight taxes to fund services. In addition, the two street funds are heavily controlled by an outdated and cumbersome state accounting system that has historically not recognized differences in operations between local units of government and has not provided for flexibility in properly funding road maintenance costs as they actually exist.

Capital Outlay Replacements – Although the City was fortunate to gain strong support of the electorate in 1997, 2007 and 2019, when residents voted almost two-to-one in favor of \$34 million in bond issues to support an infrastructure replacement program, maintenance of other aging City facilities and a large complement of expensive equipment, this has placed a significant strain on budgets that lack stable and/or increasing revenue streams.

Inflation – In February of 2022, the Consumer Price Index (CPI) grew by 0.8 percent with a 12-month increase of 7.9 percent. While the state does allow for an inflation factor in the Proposal A calculation for property taxes, that calculation is set based on the previous year CPI. The 2022 property tax calculation allows for 3.3 percent increase. The City will be most effected by these increases in conjunction with the continuation of the street program with gasoline (all types) and fuel oil reflecting some of the largest increases in the CPI according to the United States Department of Labor.

Legacy Costs – The City of Plymouth eliminated its defined benefit pension plan to new hires in 1999 and subsequently eliminated it, retiree health care plan, or Other Post-Employment Benefits (OPEB) plan, in favor of a Health Care Savings Plan in 2014. The outstanding liabilities for these plans are \$6,480,251 for the pension plan and \$18,922,376 for the OPEB plan.

Outstanding Debt Balances – In addition to the legacy costs, the City has four outstanding bonds totaling \$8,425,000, two of which are tax supported. Additionally, the City has \$1,284,338 outstanding in equipment loans.

Fund Accounting

The accounts of the City are organized by funds and account groups, each of which are considered a separate accounting entity. Funds are established to segregate specific activities or objectives of a government in accordance with special regulations, restrictions and limitations. The various funds are grouped into generic fund types in four broad fund categories as follows:

General Fund – The General Fund receives revenues related to the general operations of the City Government, and provides the general services of the City Government, which are not required by law or City policy to be accounted for in separate funds.

Special Revenue Funds – Special Revenue Funds are maintained to account for specific revenue resources that are legally restricted to expenditures for specific functions or activities. The legal restrictions may be imposed by state statute or Constitution, City charter or City policy.

Component Unit Funds – Component Units Funds are funds of legally separate organizations for which the elected officials of the agency are financially accountable.

Debt Service Funds – Debt Service Funds are established by state statute and bond covenants to account for the recording of the collection and expenditures of resources earmarked for the retirement of debt issued directly by the City.

Capital Improvement Funds – Capital Improvement Funds are used to account for financial resources to be used for the acquisition or major improvements of capital facilities.

Enterprise Funds – Enterprise Funds are financed and operated in a manner similar to a private enterprise. The intent is that costs of providing services to the general public are recovered through user charges.

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursement basis

Basis of Accounting

The budgets of General Governmental Funds are prepared on the modified accrual basis of accounting. Modifications in such method from the accrual basis are as follows:

- A) Property taxes and other revenue that are both measurable and available for use to finance operations of the City are recorded as revenue when received.
- B) Interest on bonded indebtedness and other long-term debt is not recorded as an expenditure until its due date.
- C) Payments for inventoriable types of supplies are recorded as expenditures at the time of purchase.
- D) Normally, expenditures are not divided between years by the recording of prepaid expenses.

Enterprise, and non-expendable Trust and Pension Trust Funds are prepared on the full accrual basis. Under this method, revenues are recognized when earned and expenses are recognized when incurred.

CITY OF PLYMOUTH BUDGET SUMMARY BY FUND

All Fund Summary	FYE2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023	% Change	FYE 2024	FYE 2025
	Audited	Audited	Audited	Amended	Proposed	2022 / 23	Proposed	Proposed
TOTAL REVENUE ALL FUNDS	22,795,995	30,255,979	24,710,248	28,165,374	29,859,085	6.0%	27,268,383	26,793,151
General Fund								
GENERAL FUND	9,278,421	9,493,210	9,281,173	10,067,018	11,161,184	10.9%	10,630,864	11,166,801
BUDGET STABILIZATION FUND	-	55,000	55,000	55,000	55,000	0.0%	55,000	55,000
CEMETERY TRUST FUND	18,634	14,721	14,044	25,000	25,000	0.0%	25,750	26,520
Special Revenue Fund								
MAJOR STREET FUND	669,385	630,338	678,344	726,543	791,889	9.0%	848,537	937,467
LOCAL STREET FUND	649,996	568,523	632,196	664,547	669,837	0.8%	717,309	791,699
RECREATION FUND	1,118,774	959,443	905,415	1,334,600	1,146,500	-14.1%	1,225,820	1,262,080
WASTE & RECYCLING FUND	1,364,110	1,539,076	1,524,766	1,609,300	1,659,415	3.1%	1,729,830	1,784,371
PARKING FUND	792	35,597	58	10	60,010	60000.0%	10	10
BUILDING FUND	449,300	585,410	548,689	606,775	622,950	2.7%	634,830	647,860
NEIGHBORHOOD SERVICES FUND	83,747	79,187	73,010	92,730	92,730	0.0%	95,520	98,390
DRUG LAW ENFORCEMENT FUND	1,773	2,335	-	2,310	2,310	0.0%	2,380	2,450
OWI FORFEITURE FUND	7,987	5,710	6,740	8,060	8,060	0.0%	8,300	8,540
OMNIBUS FORFEITURE FUND	0	1,148	-	1,100	1,100	0.0%	1,030	1,060
Component Unit Funds								
BROWNFIELD REDEV AUTH FUND	30,700	28,280	53,748	168,050	365,690	117.6%	328,295	477,442
DDA OPERATING FUND	1,049,975	1,107,832	1,116,835	1,305,130	1,211,660	-7.2%	1,248,030	1,285,460
Debt Service Funds								
2008 GO DEBT FUND	480,704	1,177,257	-	-	-	0.0%	-	-
2012 GO/2002 REFUNDING BOND	368,185	528,993	1,117,350	1,104,920	1,071,100	-3.1%	1,040,800	-
2012 LTGO REFUNDING BOND	246,425	284,600	71,000	71,500	72,600	1.5%	-	-
2014 GO REFUNDING DEBT FUND	647,339	(83)	-	-	-	0.0%	-	-
2015 LTGO CAP IMPR FUND - DDA	235,901	228,710	226,210	223,610	223,610	0.0%	217,560	209,360
2015 LTGO CAP IMPR FUND - W/S	248,301	240,790	237,890	234,840	226,690	-3.5%	223,340	224,740
2020 GO DEBT FUND	-	-	738,170	735,350	826,450	12.4%	734,650	736,450
Capital Improvement Funds								
PUBLIC IMPROVEMENT FUND	83	100,060	25,004	50	50	0.0%	50	50
RECREATION CAP IMPR FUND	20,774	19,491	20,926	19,000	165,000	768.4%	24,600	25,220
2012 GO BOND CONSTR FUND	108	-	-	-	-	0.0%	-	-
2015 LTGO CAP IMPR CONTR FUND - DDA	1,344	808	1,016,212	800	825,800	103125.0%	800	800
2015 LTGO CAP IMPR CONTR FUND - W/S	-	-	-	-	-	0.0%	-	-
DDA CAP IMPR FUND	150,001	25,000	125,000	303,135	25,050	-91.7%	25,050	25,050
2020 GO BOND CONSTR FUND	-	6,160,606	78,738	1,811,875	1,796,875	-0.8%	600,000	-
Enterprise Funds								
WATER & SEWER CAP IMPR FUND	250,002	250,000	600,000	800,400	800,050	0.0%	800,600	800,400
WATER & SEWER OPERATING FUND	4,644,961	4,460,342	4,501,273	5,030,741	5,139,085	2.2%	5,209,975	5,366,335
Internal Service Funds								
BRWNFLD LOCAL SITE REM FUND	-	600,373	299,642	353,770	50	-100.0%	60	70
EQUIPMENT FUND	778,274	1,073,222	762,814	809,210	813,340	0.5%	839,393	859,526
TOTAL EXPENDITURES ALL FUNDS	23,359,798	23,024,262	24,357,608	28,165,374	29,859,085	6.0%	27,268,383	26,793,151
General Fund								
GENERAL FUND	9,239,305	8,509,864	8,584,139	10,067,018	11,161,184	10.9%	10,630,864	11,166,801
BUDGET STABILIZATION FUND	550,000	-	55,000	55,000	55,000	0.0%	55,000	55,000
CEMETERY TRUST FUND	10,134	934	3,231	25,000	25,000	0.0%	25,750	26,520
Special Revenue Fund								
MAJOR STREET FUND	801,174	836,577	555,709	726,543	791,889	9.0%	848,537	937,467
LOCAL STREET FUND	758,013	611,352	198,006	664,547	669,837	0.8%	717,309	791,699
RECREATION FUND	1,099,058	1,054,528	919,673	1,334,600	1,146,500	-14.1%	1,225,820	1,262,080
WASTE & RECYCLING FUND	1,302,684	1,348,274	1,350,085	1,609,300	1,659,415	3.1%	1,729,830	1,784,371
PARKING FUND	-	-	-	10	60,010	60000.0%	10	10
BUILDING FUND	583,143	608,180	570,269	606,775	622,950	2.7%	634,830	647,860
NEIGHBORHOOD SERVICES FUND	86,143	71,207	73,866	92,730	92,730	0.0%	95,520	98,390
DRUG LAW ENFORCEMENT FUND	723	1,390	-	2,310	2,310	0.0%	2,380	2,450
OWI FORFEITURE FUND	12,959	13,666	16,473	8,060	8,060	0.0%	8,300	8,540
OMNIBUS FORFEITURE FUND	1,300	1,390	-	1,100	1,100	0.0%	1,030	1,060
Component Unit Funds								
BROWNFIELD REDEV AUTH FUND	29,988	27,556	53,484	168,050	365,690	117.6%	328,295	477,442
DDA OPERATING FUND	1,088,531	964,161	1,051,048	1,305,130	1,211,660	-7.2%	1,248,030	1,285,460
Debt Service Funds								
2008 GO DEBT FUND	443,618	1,215,791	-	-	-	0.0%	-	-
2012 GO/2002 REFUNDING BOND	356,250	340,750	1,117,350	1,104,920	1,071,100	-3.1%	1,040,800	-
2012 LTGO REFUNDING BOND	246,350	284,600	71,500	71,500	72,600	1.5%	-	-
2014 GO REFUNDING DEBT FUND	640,010	16,724	-	-	-	0.0%	-	-
2015 LTGO CAP IMPR FUND - DDA	236,110	228,710	226,210	223,610	223,610	0.0%	217,560	209,360
2015 LTGO CAP IMPR FUND - W/S	248,590	240,790	237,890	234,840	226,690	-3.5%	223,340	224,740
2020 GO DEBT FUND	-	-	733,850	735,350	826,450	12.4%	734,650	736,450
Capital Improvement Funds								
PUBLIC IMPROVEMENT FUND	-	-	-	50	50	0.0%	50	50
RECREATION CAP IMPR FUND	44,578	28,608	10,904	19,000	165,000	768.4%	24,600	25,220
2012 GO BOND CONSTR FUND	-	108	-	-	-	0.0%	-	-
2015 LTGO CAP IMPR CONTR FUND - DDA	-	-	-	800	825,800	103125.0%	800	800
2015 LTGO CAP IMPR CONTR FUND - W/S	-	-	-	-	-	0.0%	-	-
DDA CAP IMPR FUND	117,444	8,800	210,608	303,135	25,050	-91.7%	25,050	25,050
2020 GO BOND CONSTR FUND	-	646,380	1,890,823	1,811,875	1,796,875	-0.8%	600,000	-
Enterprise Funds								
WATER & SEWER CAP IMPR FUND	417,269	337,656	737,993	800,400	800,050	0.0%	800,600	800,400
WATER & SEWER OPERATING FUND	4,314,137	4,461,428	4,828,975	5,030,741	5,139,085	2.2%	5,209,975	5,366,335
Internal Service Funds								
BRWNFLD LOCAL SITE REM FUND	-	601,727	300,321	353,770	50	-100.0%	60	70
EQUIPMENT FUND	732,186	563,112	560,202	809,210	813,340	0.5%	839,393	859,526

FUND BALANCE SUMMARY BY FUND

	Audited FYE 2019	Audited FYE 2020	Audited FYE 2021	Amended FYE 2022	Proposed FYE 2023	Proposed FYE 2024	Proposed FYE 2025
101 General Fund							
101BFB	Beginning Fund Balance						
101R	1,944,084	1,983,201	2,966,548	3,663,582	3,663,582	3,663,582	3,663,582
101E	9,278,421	9,493,210	9,281,173	10,067,018	11,161,184	10,630,864	11,166,801
101ROE	9,239,305	8,509,864	8,584,139	10,067,018	11,161,184	10,630,864	11,166,801
101ROE	39,117	983,347	697,035	-	-	-	-
101AFB	-	-	-	-	-	-	-
101TOF	-	-	-	-	-	-	-
101TOF	-	-	-	-	-	-	-
101EFB	1,983,201	2,966,548	3,663,582	3,663,582	3,663,582	3,663,582	3,663,582
101FBR	21.4%	31.2%	39.5%	36.4%	32.8%	34.5%	32.8%
101FBE	21.5%	34.9%	42.7%	36.4%	32.8%	34.5%	32.8%
102 Budget Stabilization Fund							
102BFB	Beginning Fund Balance						
102R	550,000	0	55,000	55,000	55,000	55,000	55,000
102E	-	55,000	55,000	55,000	55,000	55,000	55,000
102ROE	550,000	-	55,000	55,000	55,000	55,000	55,000
102ROE	(550,000)	55,000	-	-	-	-	-
102AFB	-	-	-	-	-	-	-
102TOF	-	55,000	55,000	55,000	55,000	55,000	-
102TOF	-	55,000	55,000	55,000	55,000	55,000	-
102EFB	-	55,000	55,000	55,000	55,000	55,000	55,000
102FBR	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
102FBE	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%
151 Cemetery Trust Fund							
151BFB	Beginning Fund Balance						
151R	577,976	586,476	600,263	611,076	611,076	611,076	611,076
151E	18,634	14,721	14,044	25,000	25,000	25,750	26,520
151ROE	10,134	934	3,231	25,000	25,000	25,750	26,520
151ROE	8,500	13,787	10,813	-	-	-	-
151AFB	-	-	-	-	-	-	-
151TOF	-	-	-	-	-	-	-
151TOF	-	-	-	-	-	-	-
151EFB	586,476	600,263	611,076	611,076	611,076	611,076	611,076
151FBR	3147.4%	4077.7%	4351.1%	2444.3%	2444.3%	2373.1%	2304.2%
151FBE	5787.3%	64271.4%	18911.9%	2444.3%	2444.3%	2373.1%	2304.2%
202 Major Street Fund							
202BFB	Beginning Fund Balance						
202R	1,369,680	1,237,891	1,031,652	1,154,288	1,154,288	1,154,288	1,154,288
202E	669,385	630,338	678,344	726,543	791,889	848,537	937,467
202ROE	801,174	836,577	555,709	726,543	791,889	848,537	937,467
202ROE	(131,789)	(206,239)	122,636	-	-	-	-
202AFB	-	-	-	-	-	-	-
202TOF	-	-	-	-	-	-	-
202TOF	-	-	-	-	-	-	-
202EFB	1,237,891	1,031,652	1,154,288	1,154,288	1,154,288	1,154,288	1,154,288
202FBR	184.9%	163.7%	170.2%	158.9%	145.8%	136.0%	123.1%
202FBE	154.5%	123.3%	207.7%	158.9%	145.8%	136.0%	123.1%
203 Local Street Fund							
203BFB	Beginning Fund Balance						
203R	299,335	191,318	148,489	582,680	582,680	582,680	582,680
203E	649,996	568,523	632,196	664,547	669,837	717,309	791,699
203ROE	758,013	611,352	198,006	664,547	669,837	717,309	791,699
203ROE	(108,017)	(42,829)	434,190	-	-	-	-
203AFB	-	-	-	-	-	-	-
203TOF	282,690	301,128	344,300	360,772	386,634	427,279	-
203TOF	282,690	301,128	344,300	360,772	386,634	427,279	-
203EFB	191,318	148,489	582,680	582,680	582,680	582,680	582,680
203FBR	29.4%	26.1%	92.2%	87.7%	87.0%	81.2%	73.6%
203FBE	25.2%	24.3%	294.3%	87.7%	87.0%	81.2%	73.6%
208 Recreation Fund							
208BFB	Beginning Fund Balance						
208R	103,486	123,203	28,119	13,861	13,861	13,861	13,861
208E	1,118,774	959,443	905,415	1,334,600	1,146,500	1,225,820	1,262,080
208ROE	1,099,058	1,054,528	919,673	1,334,600	1,146,500	1,225,820	1,262,080
208ROE	19,717	(95,084)	(14,258)	-	-	-	-
208AFB	-	-	-	-	-	-	-
208TOF	250,000	365,000	400,000	500,000	350,000	350,000	-
208TOF	250,000	365,000	400,000	500,000	350,000	350,000	-
208EFB	123,203	28,119	13,861	13,861	13,861	13,861	13,861
208FBR	11.0%	2.9%	1.5%	1.0%	1.2%	1.1%	1.1%
208FBE	11.2%	2.7%	1.5%	1.0%	1.2%	1.1%	1.1%
226 Waste and Recycling Fund							
226BFB	Beginning Fund Balance						
226R	851,213	912,639	1,103,441	1,278,121	1,278,121	1,278,121	1,278,121
226E	1,364,110	1,539,076	1,524,766	1,609,300	1,659,415	1,729,830	1,784,371
226ROE	1,302,684	1,348,274	1,350,085	1,609,300	1,659,415	1,729,830	1,784,371
226ROE	61,426	190,802	174,681	-	-	-	-
226AFB	-	-	-	-	-	-	-
226TOF	-	12,925	11,633	10,340	10,340	9,048	-
226TOF	-	12,925	11,633	10,340	10,340	9,048	-
226EFB	912,639	1,103,441	1,278,121	1,278,121	1,278,121	1,278,121	1,278,121
226FBR	66.9%	71.7%	83.8%	79.4%	77.0%	73.9%	71.6%
226FBE	70.1%	81.8%	94.7%	79.4%	77.0%	73.9%	71.6%

231 Parking Fund								
231BFB	Beginning Fund Balance	91,376	92,168	127,765	127,823	127,823	127,823	127,823
231R	Revenues	792	35,597	58	10	60,010	10	10
231E	Expenditures	-	-	-	10	60,010	10	10
231ROE	Revenues Over (Under) Expenditures	792	35,597	58	-	-	-	-
231AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
231TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
231EFB	Ending Fund Balance	92,168	127,765	127,823	127,823	127,823	127,823	127,823
231FBR	Fund Balance as % of Revenues	11637.3%	358.9%	219137.6%	1278229.9%	213.0%	1278229.9%	1278229.9%
231FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	1278229.9%	213.0%	1278229.9%	1278229.9%
243 Brownfield Redevelopment Authority								
243BFB	Beginning Fund Balance	15,457	16,169	16,893	17,157	17,157	17,157	17,157
243R	Revenues	30,700	28,280	53,748	168,050	365,690	328,295	477,442
243E	Expenditures	29,988	27,556	53,484	168,050	365,690	328,295	477,442
243ROE	Revenues Over (Under) Expenditures	712	724	265	-	-	-	-
243AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
243TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
243EFB	Ending Fund Balance	16,169	16,893	17,157	17,157	17,157	17,157	17,157
243FBR	Fund Balance as % of Revenues	52.7%	59.7%	31.9%	10.2%	4.7%	5.2%	3.6%
243FBE	Fund Balance as % of Expenditures	53.9%	61.3%	32.1%	10.2%	4.7%	5.2%	3.6%
248 Downtown Development Authority/Operating Fund								
248BFB	Beginning Fund Balance	348,341	309,685	453,356	519,144	519,144	519,144	519,144
248R	Revenues	1,049,975	1,107,832	1,116,835	1,305,130	1,211,660	1,248,030	1,285,460
248E	Expenditures	1,088,631	964,161	1,051,048	1,305,130	1,211,660	1,248,030	1,285,460
248ROE	Revenues Over (Under) Expenditures	(38,656)	143,671	65,788	-	-	-	-
248AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
248TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
248EFB	Ending Fund Balance	309,685	453,356	519,144	519,144	519,144	519,144	519,144
248FBR	Fund Balance as % of Revenues	29.5%	40.9%	46.5%	39.8%	42.8%	41.6%	40.4%
248FBE	Fund Balance as % of Expenditures	28.4%	47.0%	49.4%	39.8%	42.8%	41.6%	40.4%
249 Building Fund								
249BFB	Beginning Fund Balance	212,092	78,249	55,479	33,899	33,899	33,899	33,899
249R	Revenues	449,300	585,410	548,689	606,775	622,950	634,830	647,860
249E	Expenditures	583,143	608,180	570,269	606,775	622,950	634,830	647,860
249ROE	Revenues Over (Under) Expenditures	(133,843)	(22,770)	(21,580)	-	-	-	-
249AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
249TOF	Transfer from Other Funds - Included in Revenues	-	50,000	50,000	-	-	-	-
249EFB	Ending Fund Balance	78,249	55,479	33,899	33,899	33,899	33,899	33,899
249FBR	Fund Balance as % of Revenues	17.4%	9.5%	6.2%	5.6%	5.4%	5.3%	5.2%
249FBE	Fund Balance as % of Expenditures	13.4%	9.1%	5.9%	5.6%	5.4%	5.3%	5.2%
252 Neighborhood Services Fund								
252BFB	Beginning Fund Balance	46,842	44,446	52,426	51,570	51,570	51,570	51,570
252R	Revenues	83,747	79,187	73,010	92,730	92,730	95,520	98,390
252E	Expenditures	86,143	71,207	73,866	92,730	92,730	95,520	98,390
252ROE	Revenues Over (Under) Expenditures	(2,396)	7,980	(856)	-	-	-	-
252AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
252TOF	Transfer from Other Funds - Included in Revenues	73,010	73,010	73,010	73,010	75,480	78,020	-
252EFB	Ending Fund Balance	44,446	52,426	51,570	51,570	51,570	51,570	51,570
252FBR	Fund Balance as % of Revenues	53.1%	66.2%	70.6%	55.6%	55.6%	54.0%	52.4%
252FBE	Fund Balance as % of Expenditures	51.6%	73.6%	69.8%	55.6%	55.6%	54.0%	52.4%
265 Drug Law Enforcement Fund								
265BFB	Beginning Fund Balance	79	1,129	2,074	2,074	2,074	2,074	2,074
265R	Revenues	1,773	2,335	-	2,310	2,310	2,380	2,450
265E	Expenditures	723	1,390	-	2,310	2,310	2,380	2,450
265ROE	Revenues Over (Under) Expenditures	1,050	945	-	-	-	-	-
265AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
265TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
265EFB	Ending Fund Balance	1,129	2,074	2,074	2,074	2,074	2,074	2,074
265FBR	Fund Balance as % of Revenues	63.7%	88.8%	0.0%	89.8%	89.8%	87.1%	84.7%
265FBE	Fund Balance as % of Expenditures	156.2%	149.2%	0.0%	89.8%	89.8%	87.1%	84.7%
266 OWI Forfeiture Fund								
266BFB	Beginning Fund Balance	32,598	27,626	19,669	9,936	9,936	9,936	9,936
266R	Revenues	7,987	5,710	6,740	8,060	8,060	8,300	8,540
266E	Expenditures	12,959	13,666	16,473	8,060	8,060	8,300	8,540
266ROE	Revenues Over (Under) Expenditures	(4,972)	(7,956)	(9,733)	-	-	-	-
266AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
266TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
266EFB	Ending Fund Balance	27,626	19,669	9,936	9,936	9,936	9,936	9,936
266FBR	Fund Balance as % of Revenues	345.9%	344.5%	147.4%	123.3%	123.3%	119.7%	116.4%
266FBE	Fund Balance as % of Expenditures	213.2%	143.9%	60.3%	123.3%	123.3%	119.7%	116.4%
267 Omnibus Forfeiture Fund								
267BFB	Beginning Fund Balance	2,820	1,520	1,278	1,278	1,278	1,278	1,278
267R	Revenues	0	1,148	-	1,100	1,100	1,030	1,060
267E	Expenditures	1,300	1,390	-	1,100	1,100	1,030	1,060
267ROE	Revenues Over (Under) Expenditures	(1,300)	(242)	-	-	-	-	-
267AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
267TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
267EFB	Ending Fund Balance	1,520	1,278	1,278	1,278	1,278	1,278	1,278
267FBR	Fund Balance as % of Revenues	15201300.0%	111.3%	0.0%	116.2%	116.2%	124.1%	120.6%
267FBE	Fund Balance as % of Expenditures	116.9%	92.0%	0.0%	116.2%	116.2%	124.1%	120.6%

308 2008 GO Debt Retirement Fund								
308BFB	Beginning Fund Balance	1,448	38,535	(0)	(0)	(0)	(0)	(0)
308R	Revenues	480,704	1,177,257	-	-	-	-	-
308E	Expenditures	443,618	1,215,791	-	-	-	-	-
308ROE	Revenues Over (Under) Expenditures	37,086	(38,535)	-	-	-	-	-
308AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
308TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
308EFB	Ending Fund Balance	38,535	(0)	(0)	(0)	(0)	(0)	(0)
308FBR	Fund Balance as % of Revenues	8.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
308FBE	Fund Balance as % of Expenditures	8.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
312 2012 GO/2002 Refunding Bond Debt Fund								
312BFB	Beginning Fund Balance	6,098	18,033	206,276	206,276	206,276	206,276	206,276
312R	Revenues	368,185	528,993	1,117,350	1,104,920	1,071,100	1,040,800	-
312E	Expenditures	356,250	340,750	1,117,350	1,104,920	1,071,100	1,040,800	-
312ROE	Revenues Over (Under) Expenditures	11,935	188,243	-	-	-	-	-
312AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
312TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
312EFB	Ending Fund Balance	18,033	206,276	206,276	206,276	206,276	206,276	206,276
312FBR	Fund Balance as % of Revenues	4.9%	39.0%	18.5%	18.7%	19.3%	19.8%	0.0%
312FBE	Fund Balance as % of Expenditures	5.1%	60.5%	18.5%	18.7%	19.3%	19.8%	0.0%
313 2013 LTGO Refunding Bond Debt Fund								
313BFB	Beginning Fund Balance	2,410	2,485	2,485	1,985	1,985	1,985	1,985
313R	Revenues	246,425	284,600	71,000	71,500	72,600	-	-
313E	Expenditures	246,350	284,600	71,500	71,500	72,600	-	-
313ROE	Revenues Over (Under) Expenditures	75	-	(500)	-	-	-	-
313AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
313TOF	Transfer from Other Funds - Included in Revenues	246,425	284,600	71,000	70,000	72,065	-	-
313EFB	Ending Fund Balance	2,485	2,485	1,985	1,985	1,985	1,985	1,985
313FBR	Fund Balance as % of Revenues	1.0%	0.9%	2.8%	2.8%	2.7%	0.0%	0.0%
313FBE	Fund Balance as % of Expenditures	1.0%	0.9%	2.8%	2.8%	2.7%	0.0%	0.0%
314 2014 GO Refunding Bond Debt Fund								
314BFB	Beginning Fund Balance	9,479	16,807	0	0	0	0	0
314R	Revenues	647,339	(83)	-	-	-	-	-
314E	Expenditures	640,010	16,724	-	-	-	-	-
314ROE	Revenues Over (Under) Expenditures	7,328	(16,807)	-	-	-	-	-
314AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
314TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
314EFB	Ending Fund Balance	16,807	0	0	0	0	0	0
314FBR	Fund Balance as % of Revenues	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
314FBE	Fund Balance as % of Expenditures	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
315 2015 LTGO Capital Improvement Bond Debt Fund-DDA								
315BFB	Beginning Fund Balance	1,716	1,506	1,506	1,506	1,506	1,506	1,506
315R	Revenues	235,901	228,710	226,210	223,610	223,610	217,560	209,360
315E	Expenditures	236,110	228,710	226,210	223,610	223,610	217,560	209,360
315ROE	Revenues Over (Under) Expenditures	(209)	-	-	-	-	-	-
315AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
315TOF	Transfer from Other Funds - Included in Revenues	235,900	228,710	226,210	223,560	220,610	217,510	-
315EFB	Ending Fund Balance	1,506	1,506	1,506	1,506	1,506	1,506	1,506
315FBR	Fund Balance as % of Revenues	0.6%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
315FBE	Fund Balance as % of Expenditures	0.6%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
316 2015 LTGO Capital Improvement Bond Debt Fund-W/S								
316BFB	Beginning Fund Balance	1,884	1,595	1,595	1,595	1,595	1,595	1,595
316R	Revenues	248,301	240,790	237,890	234,840	226,690	223,340	224,740
316E	Expenditures	248,590	240,790	237,890	234,840	226,690	223,340	224,740
316ROE	Revenues Over (Under) Expenditures	(289)	-	-	-	-	-	-
316AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
316TOF	Transfer from Other Funds - Included in Revenues	248,300	240,790	237,890	234,790	226,590	223,290	-
316EFB	Ending Fund Balance	1,595	1,595	1,595	1,595	1,595	1,595	1,595
316FBR	Fund Balance as % of Revenues	0.6%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
316FBE	Fund Balance as % of Expenditures	0.6%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%

317 2020 GO Debt Fund								
317BFB	Beginning Fund Balance	0	0	0	4,320	4,320	4,320	4,320
317R	Revenues	-	-	738,170	735,350	826,450	734,650	736,450
317E	Expenditures	-	-	733,850	735,350	826,450	734,650	736,450
317ROE	Revenues Over (Under) Expenditures	-	-	4,320	-	-	-	-
317AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
317TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
317EFB	Ending Fund Balance	-	-	4,320	4,320	4,320	4,320	4,320
317FBR	Fund Balance as % of Revenues	0.0%	0.0%	0.6%	0.6%	0.8%	0.6%	0.6%
317FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.6%	0.6%	0.5%	0.6%	0.6%
401 Public Improvement Fund								
401BFB	Beginning Fund Balance	22,556	22,639	122,699	147,703	147,703	147,703	147,703
401R	Revenues	83	100,060	25,004	50	50	50	50
401E	Expenditures	-	-	-	50	50	50	50
401ROE	Revenues Over (Under) Expenditures	83	100,060	25,004	-	-	-	-
401AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
401TOF	Transfer from Other Funds - Included in Revenues	-	100,000	25,000	-	-	-	-
401EFB	Ending Fund Balance	22,639	122,699	147,703	147,703	147,703	147,703	147,703
401FBR	Fund Balance as % of Revenues	27243.2%	122.6%	590.7%	295406.9%	295406.9%	295406.9%	295406.9%
401FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	295406.9%	295406.9%	295406.9%	295406.9%
408 Recreation Capital Improvement Fund								
408BFB	Beginning Fund Balance	36,784	12,980	3,863	13,885	13,885	13,885	13,885
408R	Revenues	20,774	19,491	20,926	19,000	165,000	24,600	25,220
408E	Expenditures	44,578	28,608	10,904	19,000	165,000	24,600	25,220
408ROE	Revenues Over (Under) Expenditures	(23,804)	(9,117)	10,022	-	-	-	-
408AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
408TOF	Transfer from Other Funds - Included in Revenues	4,000	4,000	4,000	4,000	4,000	4,000	-
408EFB	Ending Fund Balance	12,980	3,863	13,885	13,885	13,885	13,885	13,885
408FBR	Fund Balance as % of Revenues	62.5%	19.8%	66.4%	73.1%	8.4%	56.4%	55.1%
408FBE	Fund Balance as % of Expenditures	29.1%	13.5%	127.3%	73.1%	8.4%	56.4%	55.1%
470 2012 GO Bond Construction Fund								
470BFB	Beginning Fund Balance	(0)	108	(0)	(0)	(0)	(0)	(0)
470R	Revenues	108	-	-	-	-	-	-
470E	Expenditures	-	108	-	-	-	-	-
470ROE	Revenues Over (Under) Expenditures	108	(108)	-	-	-	-	-
470AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
470TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
470EFB	Ending Fund Balance	108	(0)	(0)	(0)	(0)	(0)	(0)
470FBR	Fund Balance as % of Revenues	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
470FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
475 2015 LTGO Capital Improvement Bond Construction Fund-DDA								
475BFB	Beginning Fund Balance	191,402	192,746	193,554	1,209,765	1,209,765	1,209,765	1,210,565
475R	Revenues	1,344	808	1,016,212	800	825,800	800	800
475E	Expenditures	-	-	-	800	825,800	-	-
475ROE	Revenues Over (Under) Expenditures	1,344	808	1,016,212	-	-	800	800
475AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
475TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
475EFB	Ending Fund Balance	192,746	193,554	1,209,765	1,209,765	1,209,765	1,210,565	1,211,365
475FBR	Fund Balance as % of Revenues	14343.6%	23958.5%	119.0%	151220.7%	146.5%	151320.7%	151420.7%
475FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	151220.7%	146.5%	0.0%	0.0%
476 2015 LTGO Capital Improvement Bond Construction Fund-W/S								
476BFB	Beginning Fund Balance	0	0	0	0	0	0	0
476R	Revenues	-	-	-	-	-	-	-
476E	Expenditures	-	-	-	-	-	-	-
476ROE	Revenues Over (Under) Expenditures	-	-	-	-	-	-	-
476AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
476TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
476EFB	Ending Fund Balance	-	-	-	-	-	-	-
476FBR	Fund Balance as % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
476FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
494 DDA Capital Improvement Fund								
494BFB	Beginning Fund Balance	40,242	72,800	89,000	3,391	3,391	3,391	3,391
494R	Revenues	150,001	25,000	125,000	303,135	25,050	25,050	25,050
494E	Expenditures	117,444	8,800	210,608	303,135	25,050	25,050	25,050
494ROE	Revenues Over (Under) Expenditures	32,557	16,200	(85,608)	-	-	-	-
494AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
494TOF	Transfer from Other Funds - Included in Revenues	150,000	25,000	25,000	25,000	25,000	25,000	-
494EFB	Ending Fund Balance	72,800	89,000	3,391	3,391	3,391	3,391	3,391
494FBR	Fund Balance as % of Revenues	48.5%	356.0%	2.7%	1.1%	13.5%	13.5%	13.5%
494FBE	Fund Balance as % of Expenditures	62.0%	1011.4%	1.6%	1.1%	13.5%	13.5%	13.5%
496 2020 GO Bond Constr Fund								
496BFB	Beginning Fund Balance	-	-	5,514,226	3,702,141	3,702,141	3,702,141	3,702,141
496R	Revenues	-	6,160,606	78,738	1,811,875	1,796,875	600,000	-
496E	Expenditures	-	646,380	1,890,823	1,811,875	1,796,875	600,000	-
496ROE	Revenues Over (Under) Expenditures	-	5,514,226	(1,812,085)	-	-	-	-
496AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
496TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
496EFB	Ending Fund Balance	-	5,514,226	3,702,141	3,702,141	3,702,141	3,702,141	3,702,141
496FBR	Fund Balance as % of Revenues	0.0%	89.5%	4701.9%	204.3%	206.0%	617.0%	0.0%
496FBE	Fund Balance as % of Expenditures	0.0%	853.1%	195.8%	204.3%	206.0%	617.0%	0.0%

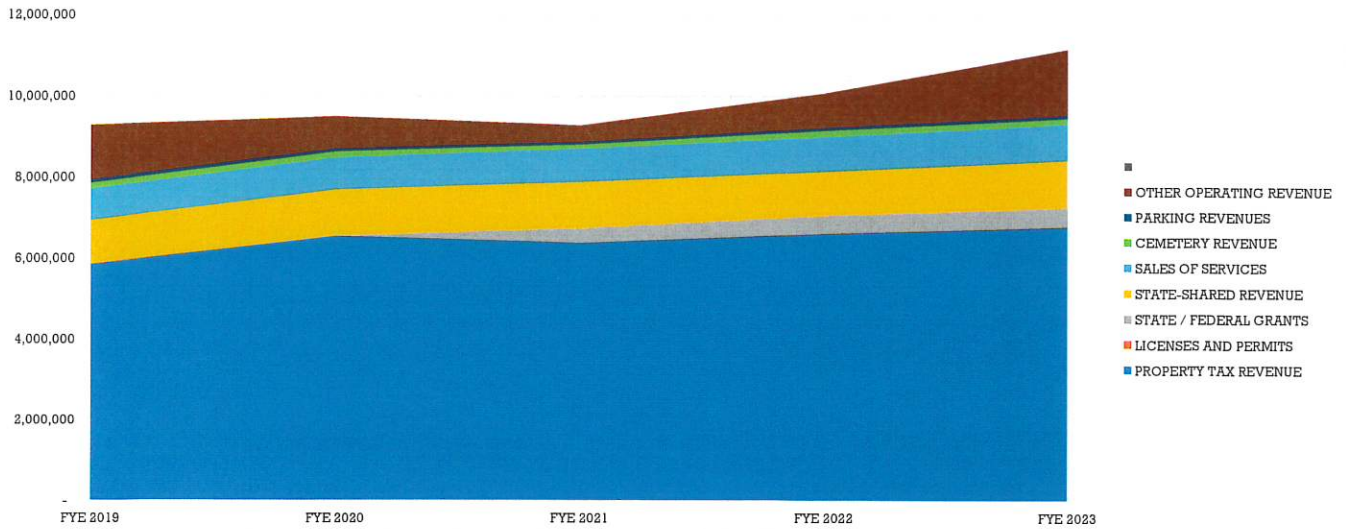
560 Water & Sewer Capital Improvement Fund								
560BFB	Beginning Fund Balance	375,259	207,993	120,337	(17,655)	(17,655)	(17,655)	(17,655)
560R	Revenues	250,002	250,000	600,000	800,400	800,050	800,600	800,400
560E	Expenditures	417,269	337,656	737,993	800,400	800,050	800,600	800,400
560ROE	Revenues Over (Under) Expenditures	(167,266)	(67,656)	(137,993)	-	-	-	-
560AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
560TOF	Transfer from Other Funds - Included in Revenues	250,000	250,000	489,600	690,000	400,000	400,000	-
560EFB	Ending Fund Balance	207,993	120,337	(17,655)	(17,655)	(17,655)	(17,655)	(17,655)
560FBR	Fund Balance as % of Revenues	83.2%	48.1%	-2.9%	-2.2%	-2.2%	-2.2%	-2.2%
560FBE	Fund Balance as % of Expenditures	49.8%	35.6%	-2.4%	-2.2%	-2.2%	-2.2%	-2.2%
592 Water Sewer Fund								
592BFB	Beginning Fund Balance	15,245,417	15,576,241	15,575,155	15,247,454	15,247,454	15,247,454	15,247,454
592R	Revenues	4,644,961	4,460,342	4,501,273	5,030,741	5,139,085	5,209,975	5,366,335
592E	Expenditures	4,314,137	4,461,428	4,828,975	5,030,741	5,139,085	5,209,975	5,366,335
592ROE	Revenues Over (Under) Expenditures	330,823	(1,085)	(327,702)	-	-	-	-
592AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
592TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
592EFB	Ending Net Position	15,576,241	15,575,155	15,247,454	15,247,454	15,247,454	15,247,454	15,247,454
	Ending Fund Balance Cash & Cash Equiv.	4,722,532	5,409,951	4,654,565	4,654,565	4,654,565	4,654,565	4,654,565
592FBR	Fund Balance as % of Revenues	338.3%	349.2%	338.7%	303.1%	296.7%	292.7%	284.1%
592FBE	Fund Balance as % of Expenditures	361.1%	349.1%	318.7%	303.1%	296.7%	292.7%	284.1%
643 Brownfield Site Remediation Fund								
643BFB	Beginning Fund Balance	124,364	124,364	123,010	122,331	122,331	122,331	122,331
643R	Revenues	-	600,373	299,642	353,770	50	60	70
643E	Expenditures	-	601,727	300,321	353,770	50	60	70
643ROE	Revenues Over (Under) Expenditures	-	(1,354)	(679)	-	-	-	-
643AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
643TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
643EFB	Ending Fund Balance	124,364	123,010	122,331	122,331	122,331	122,331	122,331
643FBR	Fund Balance as % of Revenues	0.0%	20.5%	40.8%	34.6%	244662.1%	203885.1%	174758.6%
643FBE	Fund Balance as % of Expenditures	0.0%	20.4%	40.7%	34.6%	244662.1%	203885.1%	174758.6%
661 Equipment Fund								
661BFB	Beginning Fund Balance	1,215,723	1,261,811	1,771,920	1,974,532	1,974,532	1,974,532	1,974,532
661R	Revenues	778,274	1,073,222	762,814	809,210	813,340	839,393	859,526
661E	Expenditures	732,186	563,112	560,202	809,210	813,340	839,393	859,526
661ROE	Revenues Over (Under) Expenditures	46,087	510,109	202,612	-	-	-	-
661AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
661TOF	Transfer from Other Funds - Included in Revenues	-	18,930	18,930	18,930	18,930	18,930	-
661EFB	Ending Net Position	1,261,811	1,771,920	1,974,532	1,974,532	1,974,532	1,974,532	1,974,532
	Ending Fund Balance Cash & Cash Equiv.	513,809	806,320	714,416	678,182	732,973	708,523	706,559
661FBR	Fund Balance as % of Revenues	162.1%	165.1%	258.8%	244.0%	242.8%	235.2%	229.7%
661FBE	Fund Balance as % of Expenditures	172.3%	314.7%	352.5%	244.0%	242.8%	235.2%	229.7%
	Beginning Fund Balance	23,720,165	23,156,363	30,388,080	30,736,400	30,736,400	8,482,669	8,482,669
	Revenues	22,795,995	30,255,979	24,710,248	28,165,374	29,859,085	19,057,275	19,003,290
	Expenditures	23,359,798	23,024,262	24,357,608	28,165,374	29,859,085	19,057,275	19,003,290
	Revenues Over (Under) Expenditures	(563,802)	7,231,717	352,640	-	-	-	-
	Appropriation of Fund Balance	-	-	-	-	-	-	-
	Transfer from Other Funds - Included in Revenues	1,740,325	2,009,093	2,031,573	2,265,402	1,844,649	1,385,147	-
	Ending Fund Balance	23,156,363	30,388,080	30,736,400	30,736,400	30,736,400	8,482,669	8,482,669

GENERAL FUND SUMMARY BY DEPARTMENT

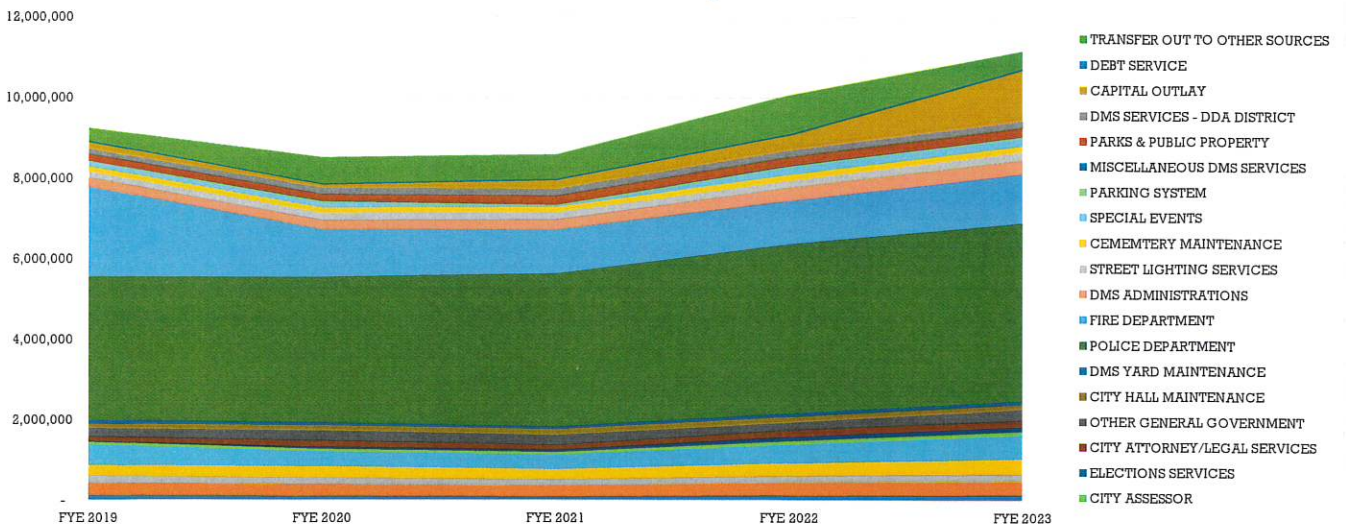
General Fund Summary	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023	2022 / 23	FYE 2024	FYE 2025
	Audited	Audited	Audited	Amended	Proposed	% Change	Proposed	Proposed
TOTAL REVENUE	9,278,421	9,493,210	9,275,270	10,064,018	11,161,184	10.9%	10,630,864	11,166,801
PROPERTY TAX REVENUE	5,837,277	6,532,114	6,355,849	6,591,420	6,769,220	2.7%	7,005,860	7,221,620
LICENSES AND PERMITS	4,172	3,557	3,115	3,700	3,700	0.0%	3,810	3,920
STATE / FEDERAL GRANTS	-	-	370,260	450,000	479,100	6.5%	300,000	1,000
STATE-SHARED REVENUE	1,090,469	1,145,431	1,144,314	1,086,548	1,169,387	7.6%	1,187,140	1,218,800
SALES OF SERVICES	771,449	789,724	819,615	854,810	890,430	4.2%	912,310	953,600
CEMETERY REVENUE	153,800	167,223	115,929	170,800	157,500	-7.8%	160,650	165,440
PARKING REVENUES	80,449	59,216	55,296	65,200	65,200	0.0%	67,160	69,180
OTHER OPERATING REVENUE	1,340,807	795,946	410,892	841,540	1,626,647	93.3%	993,934	1,533,241
TOTAL EXPENDITURES	9,239,305	8,509,864	8,584,139	10,067,018	11,161,184	10.9%	10,630,864	11,166,801
CITY COMMISSION	121,884	103,186	93,148	126,425	133,725	5.8%	137,050	141,040
CITY MANAGER	301,221	296,549	276,440	327,600	351,190	7.2%	364,640	379,140
CITY CLERK	197,040	166,400	157,724	165,220	178,030	7.8%	181,940	189,340
MGMT INFORMATION	253,103	268,557	242,045	293,425	366,200	24.8%	378,790	392,940
FINANCE/TREASURY	517,818	375,715	362,550	479,495	602,050	25.6%	606,590	630,260
CITY ASSESSOR	60,835	66,793	67,521	86,780	88,565	2.1%	90,420	93,140
ELECTIONS SERVICES	5,193	44,178	50,038	102,690	112,340	9.4%	116,980	120,800
CITY ATTORNEY/LEGAL SERVICES	113,008	154,757	114,702	152,500	149,500	-2.0%	161,790	166,660
OTHER GENERAL GOVERNMENT	219,705	260,237	260,624	199,470	291,786	46.3%	348,500	377,460
CITY HALL MAINTENANCE	102,641	119,794	138,327	138,915	116,605	-16.1%	118,310	122,140
DMS YARD MAINTENANCE	98,293	73,419	64,844	82,855	83,845	1.2%	92,450	95,660
POLICE DEPARTMENT	3,565,477	3,621,198	3,809,062	4,210,250	4,413,260	4.8%	4,655,850	4,906,460
FIRE DEPARTMENT	2,223,679	1,171,599	1,076,153	1,070,060	1,225,125	14.5%	1,356,770	1,430,470
DMS ADMINISTRATIONS	229,167	225,839	249,156	328,065	346,075	5.5%	368,940	384,500
STREET LIGHTING SERVICES	145,167	183,289	187,687	163,000	195,000	19.6%	200,850	206,880
CEMEMTARY MAINTENANCE	123,566	124,744	117,118	155,300	157,580	1.5%	163,200	169,020
SPECIAL EVENTS	117,940	124,882	31,482	176,310	181,175	2.8%	185,770	192,100
PARKING SYSTEM	29,605	45,195	37,995	50,480	52,750	4.5%	59,150	61,090
MISCELLANEOUS DMS SERVICES	894	1,731	747	1,970	2,375	20.6%	2,980	3,060
PARKS & PUBLIC PROPERTY	157,764	159,285	214,606	209,980	212,360	1.1%	220,980	228,570
DMS SERVICES - DDA DISTRICT	136,156	172,886	184,168	174,550	174,725	0.1%	169,560	175,600
CAPITAL OUTLAY	163,430	65,181	202,655	369,000	1,257,300	240.7%	110,000	110,000
DEBT SERVICE	32,710	28,515	30,705	31,234	32,565	4.3%	31,119	30,989
TRANSFER OUT TO OTHER SOURCES	323,010	655,935	614,643	971,444	437,058	-55.0%	508,235	559,483

GENERAL FUND SUMMARY BY DEPARTMENT

General Fund Revenues



General Fund Expenditures



FULL-TIME EQUIVALENT STAFFING

Similar to most municipal governments and other service agencies, the City of Plymouth's largest operation expense is personnel. Listed on pages 36 through 38 is a summary by department of full-time equivalent staffing levels for the past twelve years, including the proposed levels for the 2022/23 budget year.

Seventeen full-time positions were eliminated with the adoption of the budgets for the 2004/05 and 2005/06 fiscal years. Most of the eliminations occurred through voluntary departures or by early retirements. The elimination of these positions allowed for the reduction of nearly \$1,200,000 in expenditures, permitting the adoption of a balanced budget for fiscal year 2004/05. The fiscal year 2005/06 projection contained in the fiscal year 2004/05 budget also anticipated an additional deficit of slightly more than \$609,000 for fiscal year 2005/06. However, because of improved general revenue and tax collections, as well as some continuing voluntary employee departures, funding shortfalls for the 2007/08 and 2008/09 fiscal years were eliminated. The economic events facing the state and nation since the financial market problems in the fall of 2008 created circumstances which, again, led to deficit projections without the infusion of higher revenues, cuts in general service levels, or both.

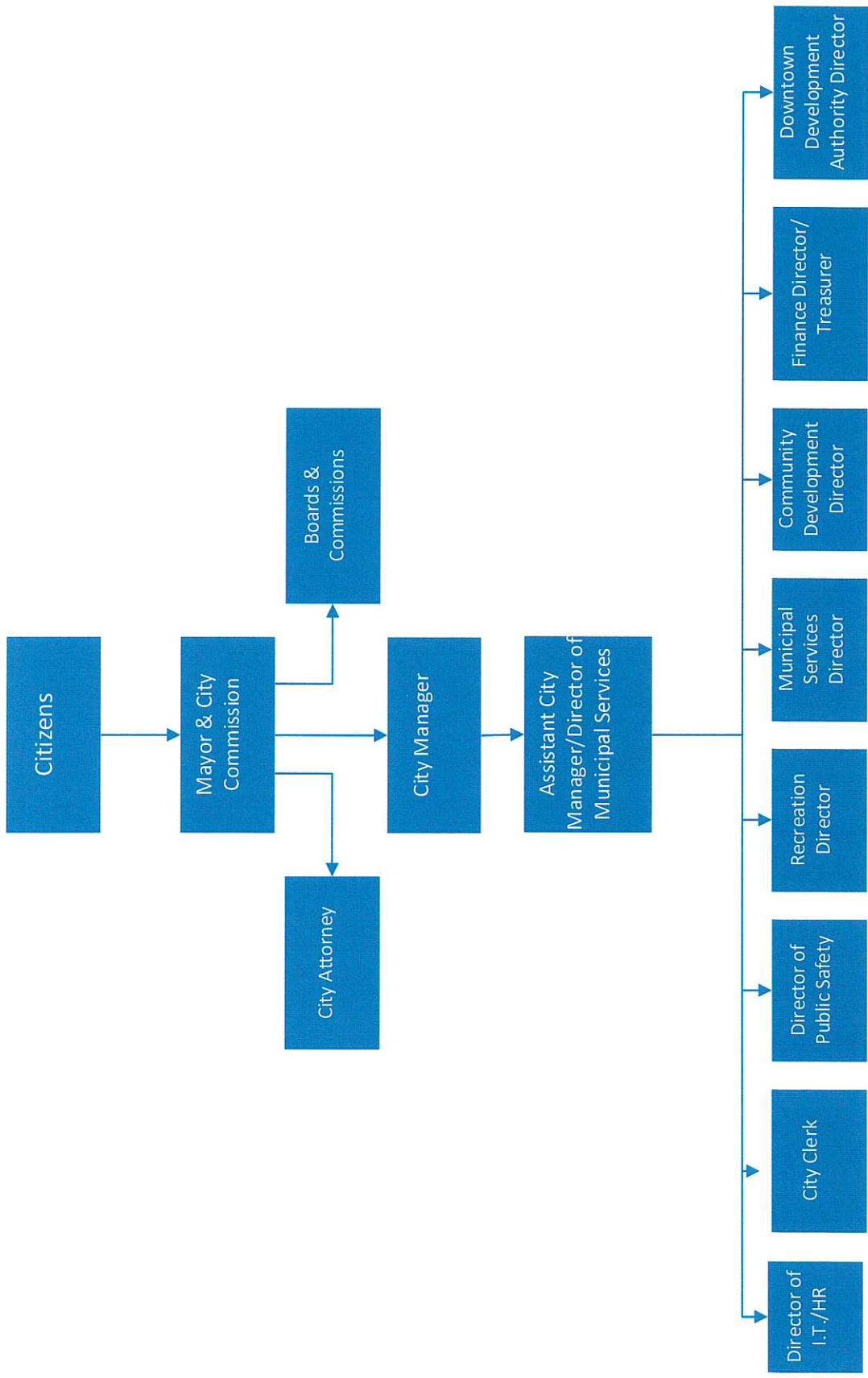
With improving General Fund tax revenues, despite the inception of a four-year process to eliminate personal property taxes, and with signs of future stabilizing legacy costs, the City Commission authorized an election conducted in February 2015 to request a maximum 1.5 mill public safety levy. The millage would provide for the hiring of two additional police officers and other costs associated with police, fire and ambulance services. Although the election failed by a 550-594 vote, commitments were made in late 2014 by both the City Commission and the Downtown Development Authority to fund one additional police position.

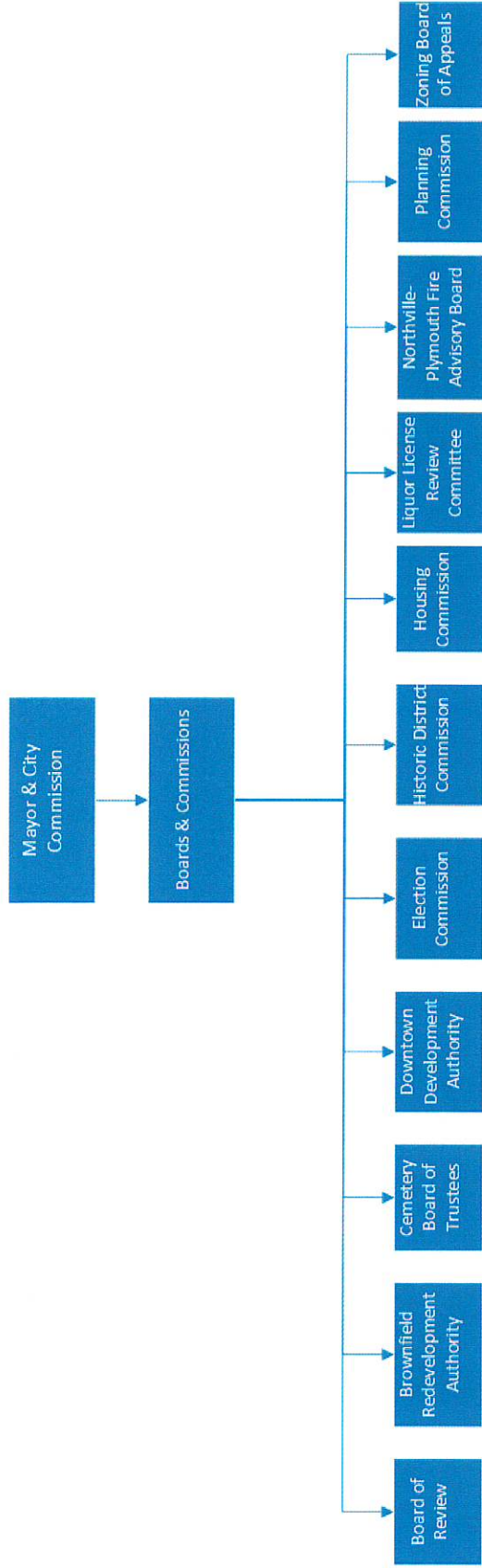
Additionally, staffing changes have occurred in the DDA, the Community Development Office, and the Finance Department. The DDA is now staffed with a full-time Director and a full-time administrative coordinator, who is shared with the City Manager's office. The Community Development Department is now staffed with a full-time director, full-time assistant who is shared with the Municipal Services Department and an additional part-time administrative assistant. Inspection duties are now performed by contractual employees, supplemented by additional outside contracted services. These changes are also included in the 2018/19 column in the table that follows.

In the 2019/20 fiscal year, the City Commission authorized the addition of one sergeant for the Police Department, moving from three to four. However, even with the addition of the sergeant, the Police Department staff remained at 17 full-time members.

The City Commission approved the addition of a Recreation Supervisor for the 2021/22 fiscal year, as well as transition of a three-quarter time Deputy Treasurer to a full-time Deputy Finance Director / Treasurer. For the 2022/23 fiscal year, there are no additional request at this time.

ORGANIZATIONAL CHARTS



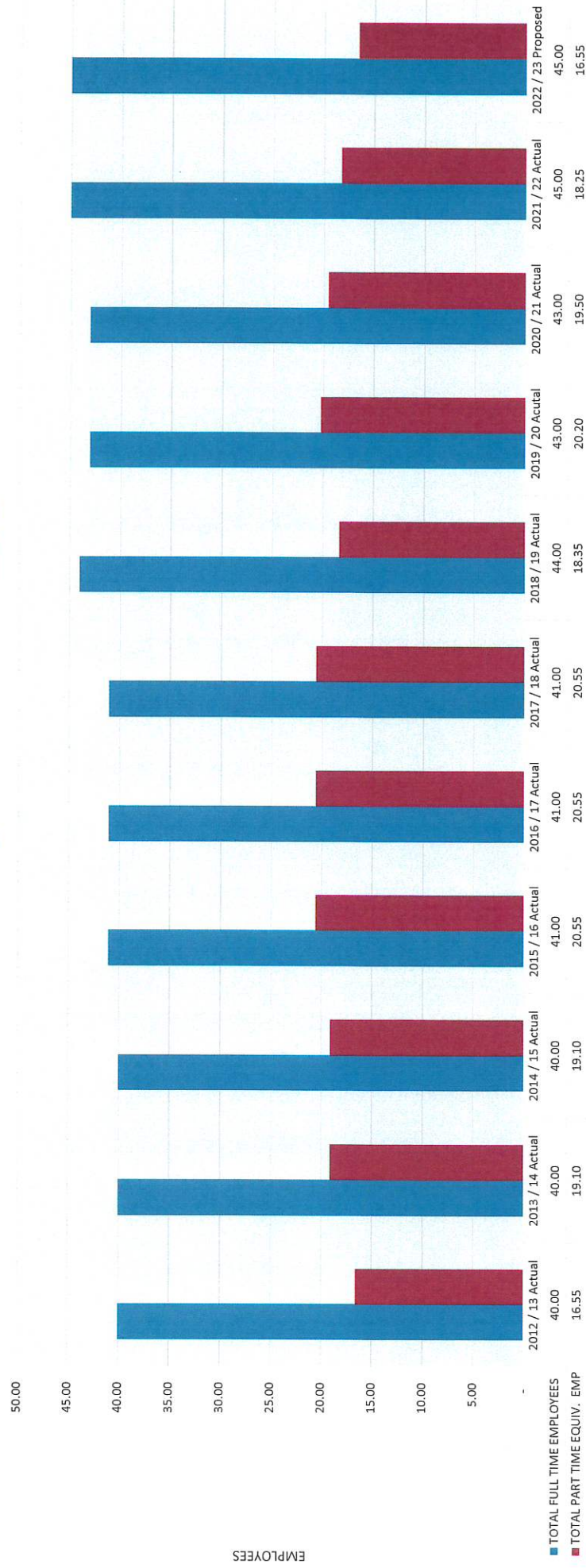


Staffing Levels	2012 / 13 Actual	2013 / 14 Actual	2014 / 15 Actual	2015 / 16 Actual	2016 / 17 Actual	2017 / 18 Actual	2018 / 19 Actual	2019 / 20 Actual	2020 / 21 Actual	2021 / 22 Actual	2022 / 23 Proposed
ADMINISTRATION											
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Director of IT/HR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the City Mgr.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director / Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director / Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Front office Account Clerks	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Director	-	-	-	-	-	-	-	-	-	-	-
Asst. Community Development Director/GIS	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50
Community Development Office Mgr	-	-	-	0.50	0.50	0.50	1.00	1.00	1.00	1.00	1.00
Comm Dev Asst/Code Enforcement (1/2)	1.00	1.00	1.00	1.00	1.00	1.00	0.25	0.25	0.25	0.25	0.25
DDA Operations Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
DDA Business Operations Director	1.00	1.00	1.00	-	-	-	-	-	-	-	-
DDA Communications/Marketing Director	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Administration Full-Time	11.00	11.00	11.00	10.50	10.50	11.50	12.75	10.75	10.75	11.75	11.75
Senior Accountant	-	-	-	-	-	-	-	0.20	0.20	0.20	0.20
Front office Account Clerks (3)	1.60	1.60	1.60	1.80	1.80	1.80	1.00	1.80	1.80	1.80	1.80
Deputy Treasurer	-	-	-	-	-	-	0.80	0.90	0.90	-	-
Deputy Clerk	0.40	0.40	0.40	0.80	0.80	0.80	0.80	0.60	0.50	0.20	0.20
Assistant to the City Clerk	-	-	-	-	-	-	-	0.60	-	-	-
DDA Coordinator (1)	-	-	-	0.90	0.90	0.90	-	-	-	-	-
Assistant Community Development Director	0.40	0.40	0.40	0.80	0.80	0.80	-	-	-	-	-
Seasonal Interns (2)	-	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Code Enforcement (1)	0.75	0.75	0.75	-	-	-	-	0.45	0.45	0.45	0.45
Administration Part-Time	3.15	3.55	3.55	4.70	4.70	4.70	3.00	4.75	4.05	2.85	2.85
ADMINISTRATION TOTAL FTE	14.15	14.55	14.55	15.20	15.20	16.20	15.75	15.50	14.80	14.60	14.60

Staffing Levels	2012 / 13 Actual	2013 / 14 Actual	2014 / 15 Actual	2015 / 16 Actual	2016 / 17 Actual	2017 / 18 Actual	2018 / 19 Actual	2019 / 20 Actual	2020 / 21 Actual	2021 / 22 Actual	2022 / 23 Proposed
MUNICIPAL SERVICES DEPT											
Director of Municipal Services / Asst. City Mgr	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director	2.00	-	-	-	-	-	-	-	-	-	-
Assistant Director - Operations	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Assistant Director - Public Utilities	-	-	-	-	-	-	0.75	0.75	0.75	0.75	0.75
Cemetery Sexton	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Inspector	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Foreman	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Mechanic	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-
Water Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Operations Technicians I, II	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Asst. Community Development Director/GIS	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Municipal Services Full-Time	11.00	11.00	11.00	11.50	11.50	10.50	12.25	12.25	12.25	12.25	12.25
Admin. Assistants (2)	2.00	1.90	1.90	1.40	1.40	1.40	1.40	1.50	1.50	1.50	1.40
Temporary/Seasonal Labor (6)	1.50	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Municipal Services Part-Time	3.50	5.65	5.65	5.15	5.15	5.15	5.15	5.25	5.25	5.25	5.15
MUNICIPAL SERVICES TOTAL FTE	14.50	16.65	16.65	16.65	16.65	15.65	17.40	17.50	17.50	17.50	17.40
RECREATION DEPT											
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Ice Arena Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	-	-	-	-	-	-	-	-	-	1.00	1.00
Maintenance	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Recreation Full-Time	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	4.00	4.00
Admin. Secretaries	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Maint. - Cultural Center/Ice Arena	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Sports Programs	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-	-	-
Hockey Program Coordinator (1)	-	-	-	0.80	0.80	0.80	0.80	0.80	0.80	0.80	-
Playground Program	-	-	-	-	-	-	-	-	-	-	-
Program Coordinator	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	-
Recreation Part-Time	8.10	8.10	8.10	8.90	8.90	8.90	8.40	8.40	8.40	8.40	6.80
RECREATION TOTAL FTE	10.10	10.10	10.10	10.90	10.90	10.90	10.40	11.40	11.40	12.40	10.80

Staffing Levels	2012 / 13 Actual	2013 / 14 Actual	2014 / 15 Actual	2015 / 16 Actual	2016 / 17 Actual	2017 / 18 Actual	2018 / 19 Actual	2019 / 20 Actual	2020 / 21 Actual	2021 / 22 Actual	2022 / 23 Proposed
POLICE DEPARTMENT											
Director of Public Safety/Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenants	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeants	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Police Officers	10.00	10.00	10.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00
Asst. to the Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Department Full-Time	16.00	16.00	16.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Dispatchers /Records Clerks (1)	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Parking Enforcement (2)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.95	0.95
Police Department Part-Time	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.75	1.75
POLICE DEPT TOTAL FTE	17.80	17.80	17.80	18.80	18.80	18.80	18.80	18.80	18.80	18.75	18.75
GRAND TOTAL (excluding Fire)	56.55	59.10	59.10	61.55	61.55	61.55	62.35	63.20	62.50	63.25	61.55
FIRE DEPARTMENT											
Admin. Secretary	-	-	-	-	-	-	-	-	-	-	-
Firefighters	-	-	-	-	-	-	-	-	-	-	-
Captains	-	-	-	-	-	-	-	-	-	-	-
Fire Chief	-	-	-	-	-	-	-	-	-	-	-
FIRE DEPT TOTAL FTE	-	-	-	-	-	-	-	-	-	-	-
TOTAL FULL TIME EMPLOYEES	40.00	40.00	40.00	41.00	41.00	41.00	44.00	43.00	43.00	45.00	45.00
TOTAL PART TIME EQUIV. EMP	16.55	19.10	19.10	20.55	20.55	20.55	18.35	20.20	19.50	18.25	16.55
GRAND TOTAL (including Fire)	56.55	59.10	59.10	61.55	61.55	61.55	62.35	63.20	62.50	63.25	61.55
* NOT INCLUDED IN ABOVE: Election workers; electrical, plumbing, heating inspectors paid a percentage of permit fees											

FULL-TIME EQUIVALENT STAFFING



PROPERTY TAXES

Property taxes are the largest source of revenue for the General Fund, representing slightly less than 67% of total annual revenues received. Property taxes are also the largest single source of revenue for the Waste and Recycling Fund, three general obligation debt funds, the Downtown Development Authority (DDA) Operating Fund, and the Brownfield Redevelopment Authority (BRA) Operating Fund. Property taxes in Michigan are governed by numerous state laws but the principal law is Public Act 206 of 1893 as amended. Property taxes are levied on both real property, which includes residential, commercial and industrial, and personal property, which includes commercial, industrial and utility. Late in 2012, the Michigan legislature passed a series of Public Acts which will phase out personal property taxes by the year 2024 on commercial and industrial property. Beginning with the 2017 tax year, all new personal property acquisitions have been exempt from personal property taxes. Most property taxes are referred to as “ad-valorem” taxes meaning they are based on the value of property. However, the City also levies Industrial Facilities Taxes (IFT), which are imposed in-lieu of normal property taxes but are calculated in a fashion similar to ad-valorem taxes. The City also distributes taxes captured under the Downtown Development Authority Act and the Brownfield Redevelopment Authority Act, which are collected as ad-valorem taxes but used for specific purposes as defined within the governing acts. The valuation of property and determination of the valuation base is a function of local government and is conducted by employees licensed by the State of Michigan who act under authority of state statute.

The property tax base or valuation of the City is determined by the Assessing Office. Valuations are determined annually for real and personal property classifications referred to above by the local assessor or certified persons under contract to do such work. The efforts of that process result in the issuance of annual notices of change in assessment being sent to all property owners in February each year. All owners may appeal their assessments annually in March to the local Board of Review and, if still dissatisfied with the decision of that board, then to the Michigan Tax Tribunal by July 31 of that year. The total assessed and taxable values of the City are reviewed in a process referred to as “equalization” by the county in April and by the State Tax Commission in May. These reviews determine final property valuations for the tax year. The determination of the property value base establishes how many dollars will be generated in taxes per mill levied, or, in simpler terms, how many dollars will be generated per \$1,000 of taxable value.

Through their budgeting process, the county, various school systems, the library and the City then use the approved taxable valuations to determine the millage rate necessary to generate revenue for operating and debt service. Both the Headlee Amendment to the constitution in 1978 and the Proposal “A” constitutional amendment in 1994 limit the maximum millage that can be levied for operating purposes under complex formulas related to property valuation growth and state-determined cost-of-living formulas. The City of Plymouth has been at its maximum millage limitation since 1999. From the 2005 tax year through the 2014 tax year, the maximum authorized levy of the General Fund was 11.3834 mills. Since then, the City’s maximum General Fund millage has been rolled back every year, from 11.3128 mills in 2015 to this July’s maximum of 10.3410.

The calculations of the assessor, county and state that determine property valuations and the actions of local governing bodies to determine millage rates decide annually how much tax revenue will be raised. However, the laws governing the DDA and BRA alter the way these taxes

are distributed and, in essence, siphon off a portion of those taxes from some or most taxing jurisdictions to be used for the purposes authorized under their respective plans.

In the case of the DDA, the growth in taxable value of the district, as measured against its value in 1983, is used each year as the base for all eligible millage rates. Under statutes adopted in 1994 subsequent to Proposal "A", local and intermediate school tax levies were no longer eligible for tax capture, except for projects that were already under contract or bonded at the time of the legislation's passage. The City had several projects that qualified under this provision and was, therefore able to continue capturing local school and intermediate school taxes until the debt on those projects expired in fiscal year 2008/09. All DDA tax capturing, beginning with the 2009/10 fiscal year, has been restricted to City, county and library tax levies since that time.

Under laws governing the BRA, the City may not capture any local school taxes without state approval and may not capture any debt levies by any taxing jurisdiction. This law, unlike laws governing DDA's, also defines intermediate school district (ISD) as a local taxing authority as opposed to school systems and, therefore, allows for the capture of ISD operating taxes. In addition, BRA tax capture can continue up to five years beyond the completion of the site remediation. The funds can be used for administrative reimbursements as authorized in the act and as a seed funding source for future Brownfield projects

The City has historically levied and collected a small amount of Industrial Facilities Taxes (IFT), which are special acts taxes collected in lieu of ad-valorem taxes, and provide for a 50% abatement of ad-valorem taxes except for the State Education Tax (SET). These taxes apply only to industrial and commercial real and personal property. The 2021/22 fiscal year was first year without an IFT tax roll in 12 years.

Pages 42 and 44 provide detailed information regarding the anticipated assessment and tax base of the City for 2022, subject to the processes of equalization, as well as historical and projected information on millage rates for the City and all other taxing jurisdictions which levy taxes within the City of Plymouth. Page 47 provides information on the calculations related to determination of the Headlee rollback multiplier which tentatively is set at .9887, representing the eighth rollback for the General Fund since the 2005 tax year.

CITY TAX BASE ANALYSIS

	2021	2022				(F) TAXABLE VALUE
	(A) TAXABLE VALUE	(B) LOSSES	(C) ----- TAXABLE ----- ADJ	(D) ADDNS	(E) SEV	
TOTAL TAX BASE						
Residential Real Property	478,191,755	(1,732,281)	25,174,359	12,774,600	681,227,400	514,408,433
Commercial Real Property	112,825,140	(626,453)	4,490,151	799,000	154,899,300	117,115,803
Industrial Real Property	21,443,020	0	468,035	10,800	24,397,300	21,921,855
Total Real Property	612,459,915	(2,358,734)	30,132,545	13,584,400	860,524,000	653,446,091
Total Personal Property	23,583,300	(2,177,900)	(1,434,200)	5,552,800	25,524,000	25,524,000
Total Ad Valorem Tax Base	636,043,215	(4,536,634)	28,698,345	19,137,200	886,048,000	678,970,091
Total Abatement Tax Base**	0	0	0	0	0	0
GRAND TOTAL TAX BASE	636,043,215	(4,536,634)	28,698,345	19,137,200	886,048,000	678,970,091
TOTAL DDA TAX BASE						
Residential Real Property	9,557,319	0	386,686	0	11,519,100	9,944,005
Commercial Real Property	36,116,673	0	1,310,626	0	54,874,900	37,427,299
Personal Property	17,514,500	257,400	(1,069,300)	3,134,300	19,322,100	19,322,100
DDA Base Value	(10,249,470)				(10,249,470)	(10,249,470)
Total DDA Capture	52,939,022	257,400	628,012	3,134,300	75,466,630	56,443,934
TOTAL BROWNFIELD TAX BASE						
Residential Real Property	4,518,871	0	992,296	5,505,500	12,428,800	11,016,667
Comm/Industl Real Property	1,401,716	0	46,256	0	1,454,400	1,447,972
Personal Property	0	0	0	0	0	0
BROWNFIELD Base Values	(289,498)				(289,498)	(289,498)
Total Brownfield Capture	5,631,089	0	1,038,552	5,505,500	13,593,702	12,175,141
NET TOTAL TAX BASE	577,473,104	(4,794,034)	27,031,781	10,497,400	796,987,668	610,351,016

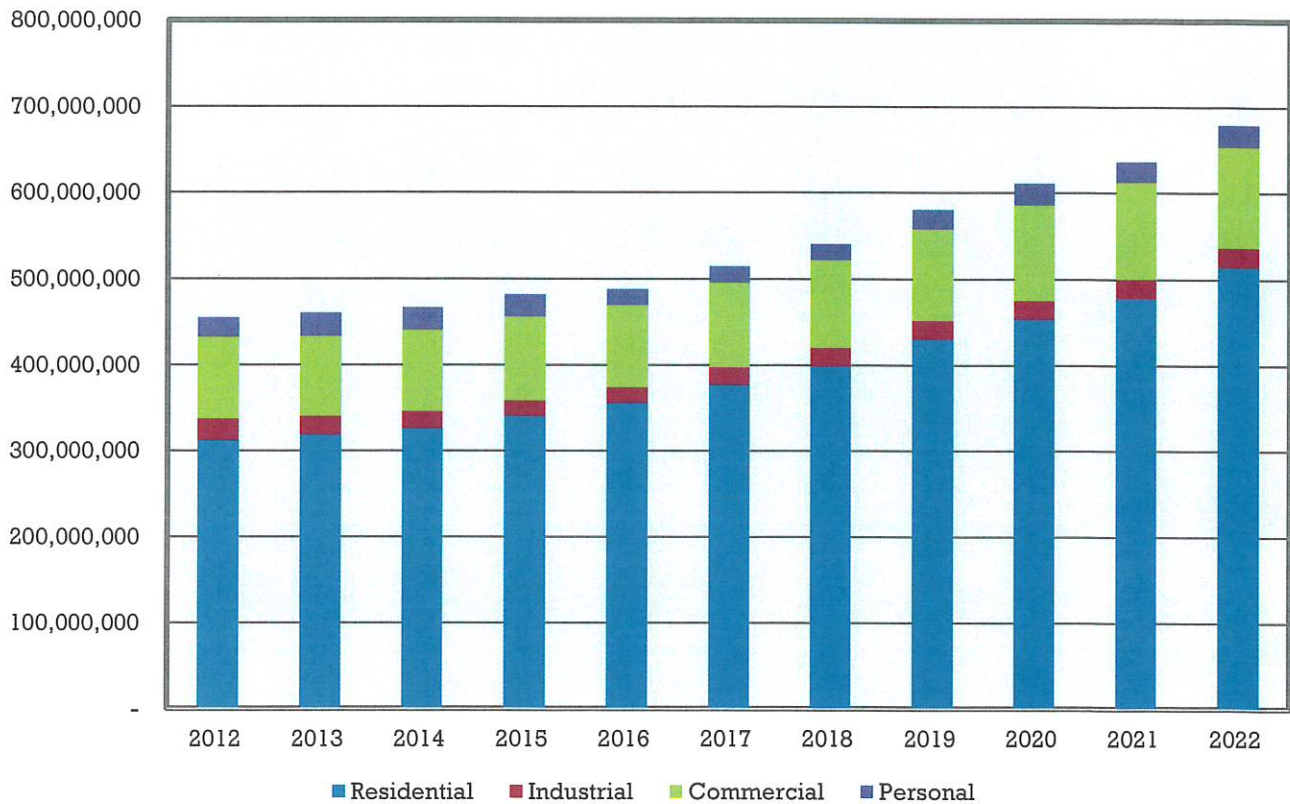
** IFT Taxable Value and SEV are the taxbases subject to tax abatement. They are shown as one-half of the actual values in order to simplify the millage rate analysis, since the tax abatement process levies one-half of the normal millage rate.

ON THE BASIS OF THE ABOVE, ONE MILL PRODUCES THE FOLLOWING TAX REVENUE:

	2021	2022
GROSS PER MILL	\$636,043	\$678,970
LESS: DDA/BROWNFIELD CAPTURE	\$58,570	\$68,619
NET PER MILL	\$577,473	\$610,351
BUDGET PER MILL (99%)	\$571,698	\$604,248

- Column (A): The 2021 TAXABLE VALUE after the Board of Review adjustments.
- Column (B): The 2022 lost TAXABLE VALUE from demolitions and reclassifications.
- Column (C): The 2022 TAXABLE VALUE changes resulting from market value adjustments of property.
- Column (D): The 2022 new TAXABLE VALUE from additions, new construction and reclassifications.
- Column (E): The 2022 SEV reflecting market value of all property after new, loss and adjustments.
- Column (F): The 2022 TAXABLE VALUE after new, loss and adjustments.

TAXABLE VALUE BY CLASS



Year	Residential	Industrial	Commercial	Personal	Total	Change
2012	311,332,592	25,423,787	95,183,347	22,688,390	454,628,116	-0.86%
2013	317,797,808	21,986,298	93,035,845	27,407,746	460,227,697	1.23%
2014	325,950,317	19,663,662	94,688,185	26,269,892	466,572,056	1.38%
2015	340,236,775	17,952,614	97,438,517	25,681,290	481,309,196	3.16%
2016	355,987,085	17,631,437	95,418,877	18,703,050	487,740,449	1.34%
2017	376,569,439	20,655,909	98,149,808	18,926,705	514,301,861	5.45%
2018	398,948,805	21,000,151	101,791,561	18,778,713	540,519,230	5.10%
2019	430,269,184	21,433,425	105,634,389	22,988,100	580,325,098	7.36%
2020	453,538,533	21,331,294	110,559,304	25,316,800	610,745,931	5.24%
2021	478,191,755	21,443,020	112,825,140	23,583,300	636,043,215	4.14%
2022	514,408,433	21,921,855	117,115,803	25,524,000	678,970,091	6.75%

MILLAGE RATE HISTORY

CITY MILLAGE RATES

Fiscal Year	City Oper.	City Rec.	City Debt	Total Oper.	City Streets	City Refuse	City Public.	City Total
2003 / 04	10.7937	0.6000	0.0000	11.3937	2.3100	1.8000	0.0000	15.5037
2004 / 05	10.7830	0.6000	0.0000	11.3830	2.5900	1.8000	0.0000	15.7730
2005 / 06	11.3834	0.0000	0.0000	11.3834	2.6500	1.7400	0.0000	15.7734
2006 / 07	11.3834	0.0000	0.0000	11.3834	2.4200	1.9700	0.0000	15.7734
2007 / 08	11.3834	0.0000	0.0000	11.3834	1.2300	1.9000	0.0000	14.5134
2008 / 09	11.3834	0.0000	0.0000	11.3834	1.2600	1.7200	0.0000	14.3534
2009 / 10	11.3834	0.0000	0.0000	11.3834	2.7700	1.7200	0.0000	15.8734
2010 / 11	11.3834	0.0000	0.0000	11.3834	2.8900	1.7200	0.0000	15.9934
2011 / 12	11.3834	0.0000	0.0000	11.3834	2.9100	1.7200	0.0000	16.0134
2012 / 13	11.3834	0.0000	0.0000	11.3834	2.9700	1.7200	0.0000	16.0734
2013 / 14	11.3834	0.0000	0.0000	11.3834	3.0700	1.7200	0.0000	16.1734
2014 / 15	11.3834	0.0000	0.0000	11.3834	2.9700	1.9200	0.0000	16.2734
2015 / 16	11.3128	0.0000	0.0000	11.3128	2.9100	1.9200	0.0000	16.1428
2016 / 17	11.1849	0.0000	0.0000	11.1849	2.9412	1.8200	0.0000	15.9461
2017 / 18	10.9937	0.0000	0.0000	10.9937	2.8488	1.8200	0.0000	15.6625
2018 / 19	10.8782	0.0000	0.0000	10.8782	2.8008	1.8200	0.0000	15.4990
2019 / 20	10.7291	0.0000	0.0000	10.7291	2.6795	1.8200	0.0000	15.2286
2020 / 21	10.5788	0.0000	0.0000	10.5788	3.1100	1.8200	0.0000	15.5088
2021 / 22	10.4592	0.0000	0.0000	10.4592	2.7900	1.8200	0.0000	15.0692
2022 / 23	10.3410	0.0000	0.0000	10.3410	2.9500	1.8200	0.0000	15.1110



TOTAL MILLAGE RATES

Fiscal Year	State School	Local Oper	Local Debt	*Total School	City Mills	County Mills	Jail Mills	HCMA Mills	CommColl Mills	Library Oper	Library Debt	RESA Mills	ZOO/DIA	Total Mills
2003 / 04	5.0000	0.0000	3.1500	8.1500	15.5037	6.8839	0.9381	0.2161	1.8024	1.7838	0.0000	3.4643	N/A	38.7423
2004 / 05	6.0000	0.0000	3.1000	9.1000	15.7730	6.8839	0.9381	0.2154	1.7967	1.7778	0.0000	3.4643	N/A	39.9492
2005 / 06	6.0000	0.0000	3.4300	9.4300	15.7734	6.8839	0.9381	0.2146	1.7967	1.7549	0.0000	3.4643	N/A	40.2559
2006 / 07	6.0000	0.0000	3.1500	9.1500	15.7734	6.8839	0.9381	0.2146	1.7967	1.5156	0.0000	3.4643	N/A	39.7366
2007 / 08	6.0000	0.0000	3.1500	9.1500	14.5134	6.8839	0.9381	0.2146	1.7967	1.4656	0.5040	3.4643	N/A	38.9306
2008 / 09	6.0000	0.0000	3.1500	9.1500	14.3534	6.8839	0.9381	0.2146	1.7967	1.4656	0.2562	3.4643	0.1000	38.6228
2009 / 10	6.0000	0.0000	3.2600	9.2600	15.8734	6.8839	0.9381	0.2146	1.7967	1.4656	0.2522	3.4643	0.1000	40.2488
2010 / 11	6.0000	0.0000	3.7600	9.7600	15.9934	6.8839	0.9381	0.2146	1.7967	1.4656	0.2627	3.4643	0.1000	40.8793
2011 / 12	6.0000	0.0000	3.9600	9.9600	16.0134	6.8839	0.9381	0.2146	1.7967	1.4656	0.2602	3.4643	0.1000	41.0968
2012 / 13	6.0000	0.0000	4.1000	10.1000	16.0734	6.8839	0.9381	0.2146	1.7967	1.4656	0.2567	3.4643	0.3000	41.4933
2013 / 14	6.0000	0.0000	4.1000	10.1000	16.1734	6.8839	0.9381	0.2146	1.7967	1.4656	0.2442	3.4643	0.3000	41.5808
2014 / 15	6.0000	0.0000	4.1000	10.1000	16.2734	6.8839	0.9381	0.2146	1.7967	1.4656	0.2228	3.4643	0.3000	41.6594
2015 / 16	6.0000	0.0000	4.0000	10.0000	16.1428	7.8600	0.9381	0.2146	1.7967	1.4656	0.1350	3.4643	0.3000	42.3171
2016 / 17	6.0000	0.0000	4.1000	10.1000	15.9461	6.8839	0.9381	0.2146	1.7881	1.4656	0.0000	3.4643	0.3000	43.1007
2017 / 18	6.0000	0.0000	4.1000	10.1000	15.6625	6.8839	0.9381	0.2140	1.7766	1.4656	0.0000	3.4643	0.3000	42.8050
2018 / 19	6.0000	0.0000	4.0253	10.0253	15.4990	6.8839	0.9381	0.2129	1.7662	1.4615	0.0000	3.4643	0.3000	42.5512
2019 / 20	6.0000	0.0000	4.0200	10.0200	15.6625	6.8839	0.9381	0.2117	2.2516	1.4535	0.0000	3.4643	0.3000	43.1856
2020 / 21	6.0000	0.0000	4.0200	10.0200	15.5088	6.8839	0.9381	0.2104	2.2700	1.4448	0.0000	3.4643	0.3000	43.0403
2021 / 22	6.0000	0.0000	4.0000	10.0000	15.0692	6.8673	0.9358	0.2089	2.2869	1.4364	0.0000	3.4643	0.2992	42.5557
2022 / 23	6.0000	0.0000	4.0000	10.0000	15.1110	6.8507	0.9335	0.2075	2.2700	1.4284	0.0000	3.4397	0.2984	42.5392

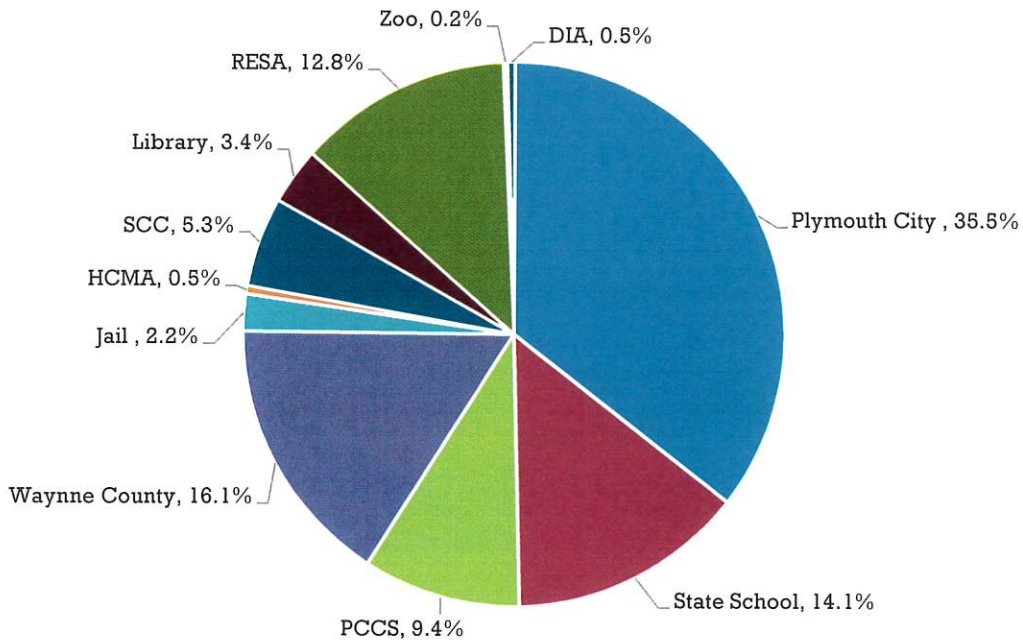
- * Non-Principal Residence Exemption taxpayers pay an additional school levy of 18 mills.
- Library millage - in 1994 voters approved operating millage and a bond issue for a new public library.
- County millage - in 1995 and 2006 voters approved new parks and recreation millage levies.
- in 2008 voters approved new 0.1000 mill Zoo levy.
- City millage - in 1996, 2007 and 2019 voters approved street repair bond issues to be paid for with additional millage.
- School millage - in 1997 and 2004 voters approved a school bond issues to be paid for with additional millage.
- (first levy increase was delayed until 1999 due to litigation over 1997 voting procedure)
- Fiscal year 2022/23 total millage rates estimated - 2022 winter rates are not available until November.

TAX BILL COMPARISON

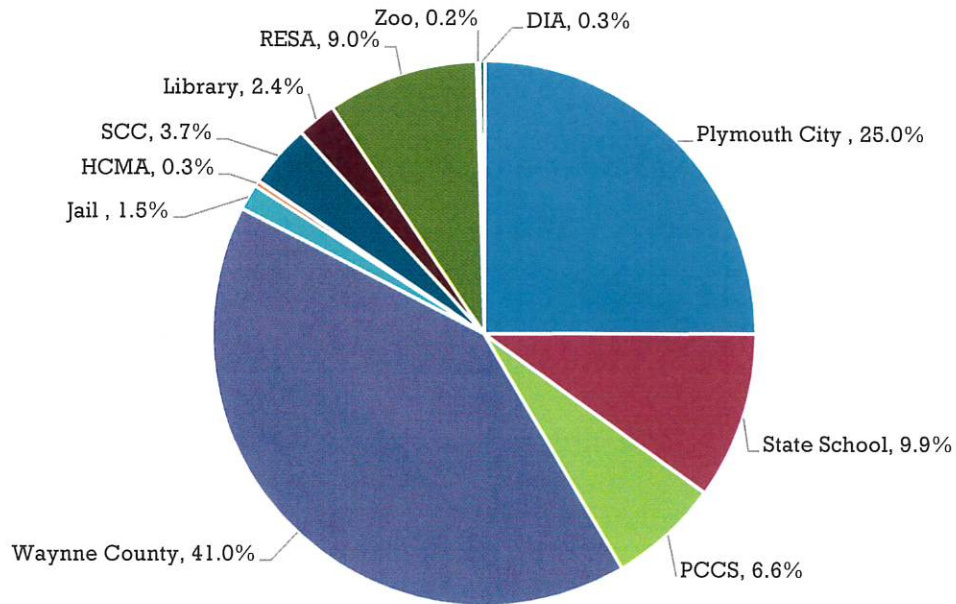
	Homestead				Non-Homestead			
	2018	2019	2020	2021	2018	2019	2020	2021
SINCE PROP "A":								
Taxable Value	100,000	101,600	103,226	103,535	150,000	152,400	154,838	155,303
TAX TOTAL	4,158	4,233	4,368	4,404	8,937	9,092	9,339	9,402
WITHOUT PROP "A":								
Taxable Value	100,000	109,630	123,016	135,330	150,000	156,150	160,913	180,512
TAX TOTAL	5,958	6,540	7,420	8,193	8,937	9,316	9,706	10,928

WHERE YOUR PROPERTY TAXES GO

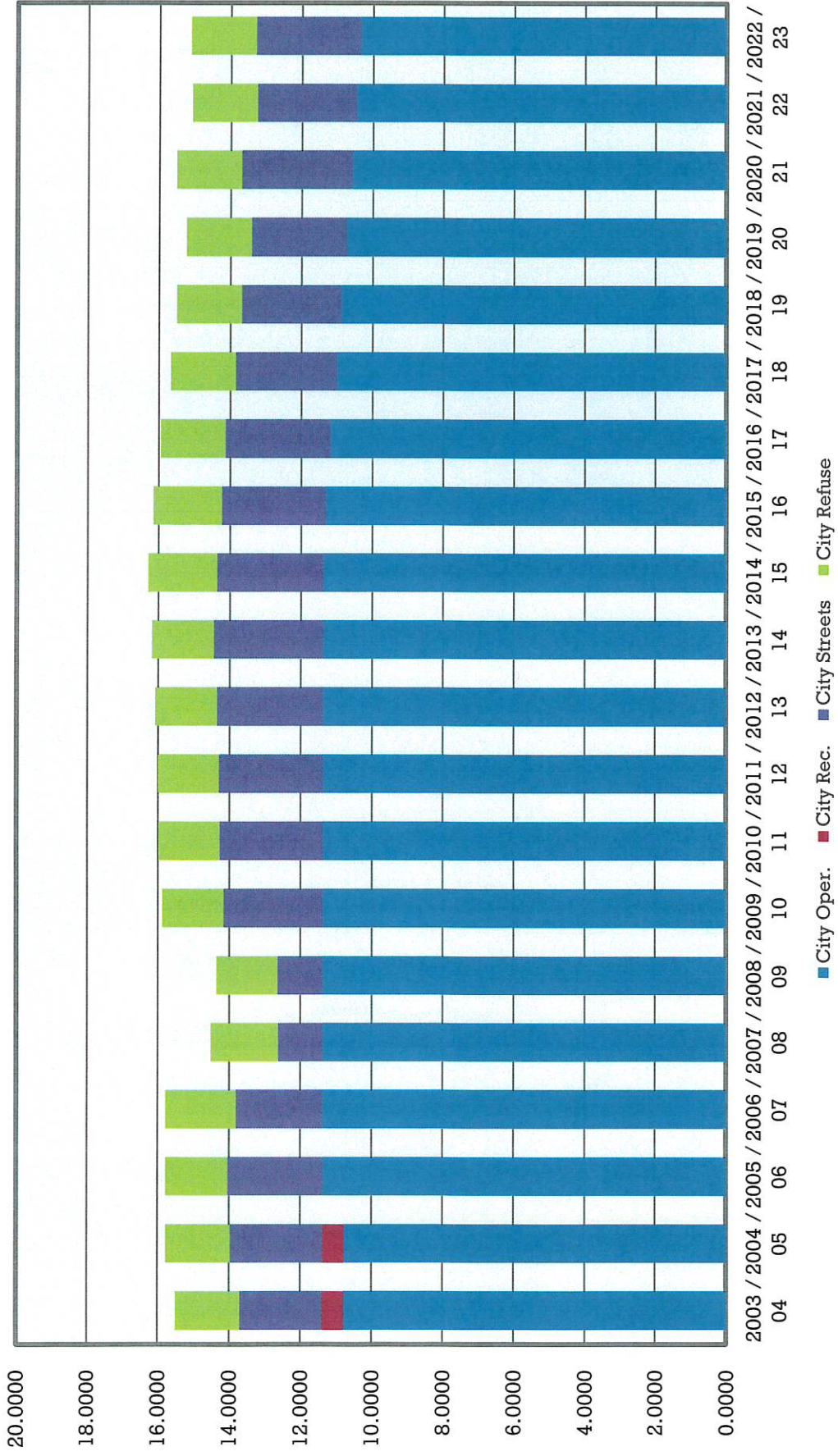
FYE 2022 Homestead Tax Rate



FYE 2022 Non-Homestead Tax Rate



MILLAGE RATE HISTORY - DETAIL -



HEADLEE MILLAGE ROLL-BACK FORMULA

HEADLEE MAXIMUM MILLAGE ROLL-BACK FORMULA:

This formula calculates the reduction in the maximum allowed operating millage rate so that it does not grow in tax value from the effect of Taxable Value (TV) increases by more than the inflation rate.

$$\text{CURRENT REDUCTION FRACTION} = \frac{(\text{Previous Yr's Total TV} - \text{Deletes}) \times \text{Curr. Inflation Rate}}{(\text{Current Year's Total TV} - \text{Adds})}$$

The CURRENT MAXIMUM OPERATING MILLAGE RATE is calculated by multiplying the Maximum Millage Rate in the Charter by the Previous Reduction Fraction and the Current Reduction Fraction.

	<u>OPERATING</u>	<u>REFUSE</u>	
CURRENT STATE INFLATION RATE:	1.0330	1.0330	0
MAXIMUM LEGAL MILLAGE RATE:	15.0000	3.0000	
PREVIOUS YEAR MAXIMUM RATE:	10.4592	2.0898	
CURRENT YEAR REDUCTION FRACTION:	0.9887	0.9887	
MAXIMUM OPERATING RATE:	10.3410	2.0661	

TRUTH IN TAXATION MILLAGE ROLL-BACK FORMULA:

0
not grow in tax dollar value from the effect of SEV increases without a specific decision by the City Commission to raise such additional taxes after a public hearing.

$$\text{CURRENT BASE TAX RATE FRACTION} = \frac{(\text{Previous Year's Total TV} - \text{Deletes})}{(\text{Current Year's Total TV} - \text{Adds})}$$

The Current Year Operating Millage which can be levied without a special public hearing is then calculated by multiplying the Previous Year's Operating Millage by the Base Tax Rate Fraction.

	<u>OPERATING</u>	<u>REFUSE</u>
PREV OPERATING RATE:	10.4592	2.0898
CURR TAX RATE FRACTION:	0.9571	0.9571
CURR OPERATING RATE:		
No inflation-rate increase:	10.0102	2.0001
With inflation-rate increase:	11.3128	2.2605

NET IMPACT ON TAX REVENUE:

The Headlee Roll-back Formula results in the City's maximum permitted operating millage rate being reduced each year over the previous year and, therefore, has a significant impact on the City's budgetary process.

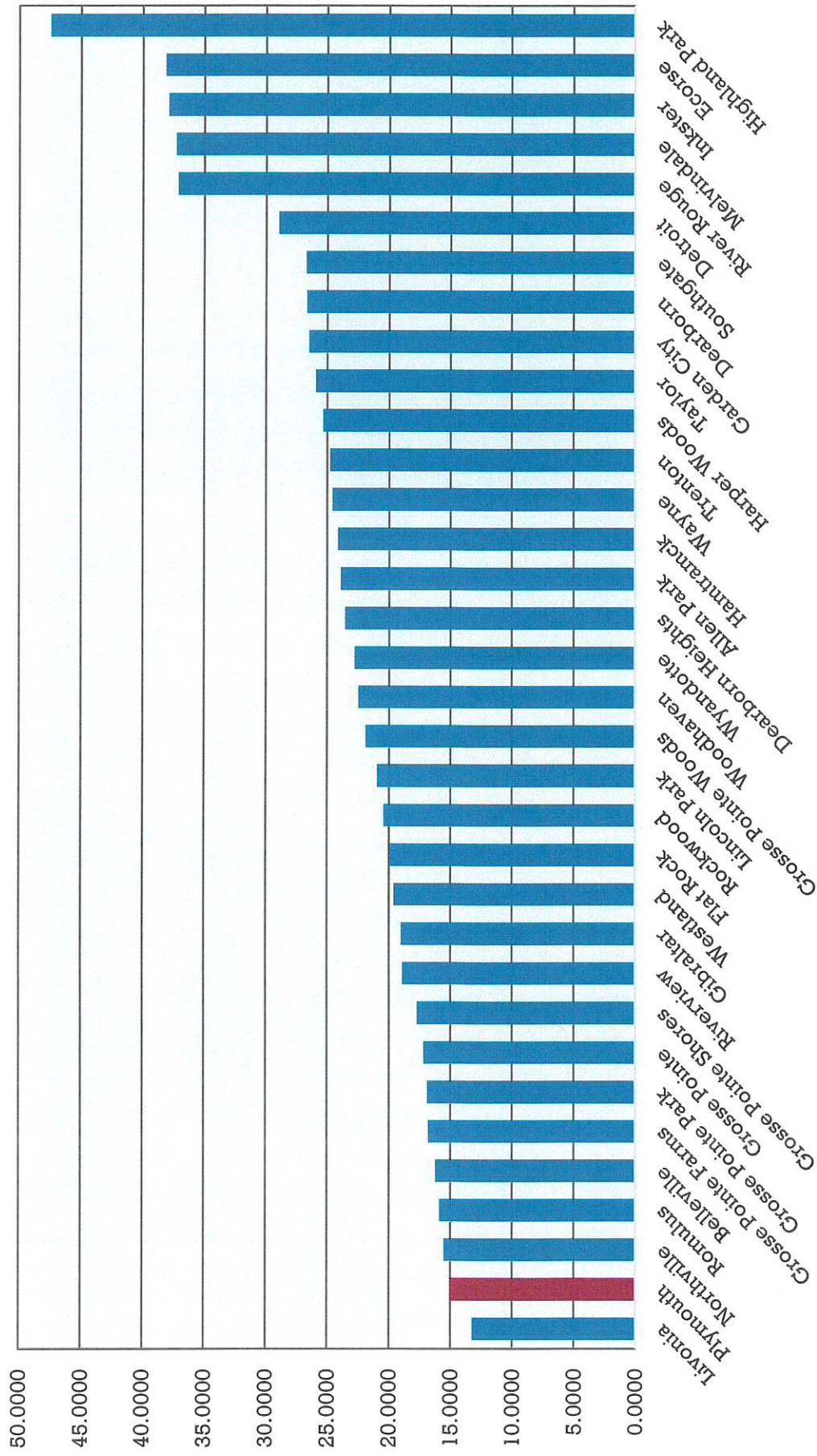
The Truth-in-Taxation Formula indicates the actual operating millage rate which may be levied for the next fiscal year without calling a special public hearing to consider a tax increase by raising the millage rate within the Headlee-formula maximum limit. Because the City currently establishes its annual operating rate at the Headlee-formula limit, the Truth-in-Taxation formula produces the same millage rate limitation as the Headlee formula. The impact on typical residential and commercial/industrial property owners is as follows:

	2020		2021	
	TV	TAXES	TV	TAXES
Typical Residential Taxpayer	\$100,000	\$4,231.71	\$103,300	\$4,394.30
Typical Comm/Ind Taxpayer	\$150,000	\$9,047.57	\$154,950	\$9,380.55

PROPOSED MILLAGE LEVY

2022				
MILLAGE LEVY DESCRIPTION	EXISTING MILL RATE	PROPOSED MILL RATE	ESTIMATED 2022 TAXES	ESTIMATED 2021/22 BUDGET
General Operating Levy	10.4592	10.3410	\$6,311,640	\$6,248,500
General Obligation Bond Street Levy	2.7900	2.9500	\$1,836,452	\$1,818,000
Waste & Recycling Operating Levy	1.8200	1.8200	\$1,110,839	\$1,099,700
TOTAL GENERAL OPERATING LEVY	15.0692	15.111	\$9,258,931	\$9,166,200
DDA Operating Levy Homestead & Non-Homestead Properties	26.8045	26.8011	\$1,512,760	\$1,497,600
DDA Debt Levy Homestead Properties	0.0000	0.0000	\$0	\$0
Non-Homestead Properties	0.0000	0.0000	\$0	\$0
TOTAL DDA LEVIES	26.8045	26.8011	\$1,512,760	\$1,497,600
Brownfield Operating Levy	29.4665	29.2908	\$356,620	\$353,000
TOTAL BROWNFIELD OPERATING LEVY	29.4665	29.2908	\$356,620	\$353,000
School Operating & Debt Levy	10.0000	10.0000	\$13,902,840	---
Intermediate School Levy	5.4520	5.4397	\$3,320,126	---
Community College Levy	0.2075	2.2700	\$1,385,497	---
County Operating & Debt Levy	8.0120	7.9917	\$4,877,742	---
Detroit Zoo/Detroit DIA	0.2992	0.2984	\$182,129	---
Library Operating & Debt Levy	1.4364	1.4284	\$889,216	---
TOTAL NON-CITY OPERATING LEVIES	25.4071	27.4282	\$24,557,552	---

2021 TOTAL MILLAGE RATE COMPARISON



TAX ABATEMENT AND TAX CAPTURE

Tax Abatements

The City of Plymouth has taken advantage of a number of state laws intended to encourage development of business and industry. Historically, the City has had up to four personal property abatements involving two industrial establishments under Act 198 of 1974, as amended. These abatements permit industries to expand their operations while paying taxes which are, effectively, 50% of the normal levy rate. Abatements are available to commercial property as well as industrial property. They are now available for periods not to exceed 12 years. Unlike laws providing for tax capture, abatements reduce the tax levies that would otherwise be available to the City, assuming the developments would have proceeded without the abatement.

Downtown Development Authority Tax Capture

In addition to providing abatements, the City of Plymouth has encouraged development and re-development of property through the operations of the Downtown Development Authority (DDA) and the Brownfield Re-Development Authority (BRA). DDA statutes permit diversion of a portion of taxes which would normally go to each of the taxing authorities into the DDA to meet the purposes defined in their plan, which is approved by both the DDA Board and the City Commission.

The DDA plan for the City of Plymouth focuses on downtown parking needs, as well as downtown beautification projects. The original plan was established based on debt retirement needs associated with the construction of the existing parking deck in 1982 and sale of bonds for the streetscape improvement project initiated in 1994. The plan was amended in late 2006 to provide for a more flexible use of the funds within the DDA and to extend the term of the tax capture through December 31, 2033.

The amount of tax dollars diverted to the DDA is generally related to the increase in taxable value of the DDA district since it was first established. The taxable value of the district at its inception is known as the “base value.” For any given subsequent year, the difference between the current taxable value and the base value is known as the “captured value.” DDA revenues are determined by levying eligible millage rates of all taxing authorities against the captured value.

With the passage of Proposal “A” in 1994, local and intermediate school taxes became exempt from the DDA’s tax capture except for circumstances where prior contractual obligations existed. Under this provision of the law, the City was able to continue capturing school taxes until existing debt from the 1994 bond sale was paid off during the 2008/09 fiscal year. Beginning with the 2009/10 fiscal year, the DDA was no longer able to capture any school or intermediate school taxes to meet the purposes of its plan. In late 2016, Public Act 506 was passed. This act permits libraries to exempt themselves from DDA tax capture. However, because outstanding public debt exists regarding DDA projects, that ability is held in abeyance until the debt expires in 2024/25. The extension of the life of the DDA will permit

the continued maintenance of streetscape and other DDA district improvements, as well as provide for the maintenance and further development of parking facilities to serve the entire district and City.

Brownfield Re-Development Authority Tax Capture

There are several incentives available to businesses to clean up contaminated sites. Tax capture is one that impacts City finances.

In the summer of 2003, the first of now six projects was approved under the provisions of Act 381 of 1996, as amended, which offered a means for environmental cleanup of Brownfield sites. Five of these projects provided for capture of taxes in a method similar to that for the DDA – two in FY 2005/06, one in FY 2006/07 and a fourth in FY 2007/08. The fourth project was a victim of the 2008 recession and the project was rescinded in 2014 due to inaction. The fifth project, which was approved by the Brownfield Redevelopment Authority and the City Commission in 2016, is the Starkweather School project. The City has not yet received a signed copy of the reimbursement agreement, however the City has received and reimbursement request, as well as a request to amend the reimbursement agreement. The most recent project is the Townes at Mill Street by Pulte Homes, which was approved in 2019 and is redeveloping the former Bathey Manufacturing site.

None of the projects has been authorized to capture any school taxes, which may only be approved at the state level.

The effect on the City is to reduce increases in the taxable value of the affected properties for the period of time established in the approved plan, generally 5-15 years. Therefore, although the City benefits in the long run from additional taxes due to redevelopment of a contaminated site there is no financial benefit in the short term.

The tax capture mechanism for Brownfield projects is a little different from that for the DDA. Under Act 381, no capture of any debt millage for any jurisdiction is permitted. Also, intermediate school taxes, which are now exempt from DDA tax capture, are considered a local tax levy as part of a Brownfield project and are, therefore, subject to tax capture except for any separate millage for debt levied by the district. At present, there is no separate debt levy for intermediate schools. The statute also permits the capture of taxes for up to 5 years beyond payment of all remediation costs to be used to supplement a local site remediation revolving fund that can provide for advance funding of cleanup of other Brownfield locations. One of the Brownfield sites was in this status until early in 2014 when the Brownfield Authority abandoned further capture following the third of five years of additional capture permitted by the statute.

The Daisy Square Condominiums completed remediation reimbursements in 2017. However, the Brownfield Board reviewed a proposal in the spring of 2017 to accelerate the final payment into the 2016-17 fiscal year in order to provide full tax funding back to the General Fund as a means to address escalating legacy costs primarily impacting the General Fund. Approval of the proposal required an amendment to the Daisy Square Brownfield Plan which was approved by both the Brownfield Board and the City Commission in early June of 2017.

Tax Abatements and Tax Capture for Fiscal Year 2022 / 2023

The City no longer has any personal property subject to abatement. Property valued as part of the Industrial Facilities Tax (IFT) roll is taxed at 50% of the normal tax rates (except for the State Education Tax which is taxed at the full rate of 6 mills). The City has been very conservative in granting tax abatements under Act 198. The total value of abatements granted is less than 2/10 of 1% of the total SEV of the City. Under the statute, the City could grant abatements up to 5% of the City SEV.

For the 2022 tax year the DDA will capture \$56,443,934 in taxable value, subject to the process of tax appeals and reclassification of personal property accounts within the DDA. Total captured taxes have increased from \$599,745 in the 1998/1999 fiscal year to a high of \$1,110,546 in the 2008/09 fiscal year, the last year permitted for the capture of school taxes related to the final payment of outstanding debt on projects that were in existence when the law was changed in 1994. Net captured taxes for the current fiscal year are projected to be \$1,069,370 but the anticipated levy in the new 2022/23 fiscal year is expected to increase to a new high of \$1,497,600 due to additions in the DDA district.

Under the current DDA plan, the City's General Fund is set to forfeit \$583,687 in tax revenue to the DDA. However, due to the capability to capture from other taxing entities, \$644,675 in taxes can be reinvested into the City's downtown. Additionally, the DDA will capture \$166,510 from the Street Debt Retirement Funds and \$102,728 from the Waste and Recycling Fund.

The first impact of tax capture resulting from Brownfield projects occurred during the 2005 tax levy. Captured tax value for 2005 totaled \$2,263,816 which translates to a relinquishing of \$24,899 in operating taxes from the General Fund. By 2008, the captured value had risen to its all-time high of \$17,458,609 but, because of the protracted slump in the housing market, the captured values since then steadily declined each year to a low of \$10,934,970 for fiscal year 2013/14. They rebounded to \$13,932,015 2016/17 fiscal year. With the finalization of the Daisy Square tax capture in June of 2017, the 2017/18 tax capture was reduced to a new low of \$979,756. Since that fiscal year, there have seen steady increases in value. The tax capture for 2022/23 will again increase to \$12,175,141 with completion for the Starkweather School property and the Pulte Project finishing up.

To date, there has been approximately \$3,851,060 in captured taxes from the six projects that have been reinvested in site remediation. Additionally, the City has received a \$1,000,000 grant from the State of Michigan Department of Environment, Great Lakes and Energy (EGLE) to assist with the Townes at a Mill Street Project.

Most future development projects of any size outside of the DDA district will more than likely involve a Brownfield request. Such requests will have the effect of freezing taxable values on these projects at their pre-development values, which, in some cases, will be zero due to current exemptions on the properties. These frozen values will last a number of years depending on the nature of the Brownfield plan approved. Eventually, the developments will result in significant gains to the taxable value of the City. In the short term, however, little, if any, benefit in taxes will be realized until the costs of environmental remediation are paid back from proceeds of the tax capturing process.

STATE-SHARED REVENUES

Each local governmental unit receives a share of certain state collected revenues. A local share of sales tax and gas & weight Taxes are provided for in the Michigan Constitution. Until 2011, an additional share of sales tax was also provided by state statute. However, in 2010, the statutory portion of the sales tax was eliminated in lieu of a “best practices” incentive program, originally referred to as EVIP – Economic Vitality Incentive Program – which encourages municipalities to consolidate services in order to reduce redundancy and excess expense providing public services.

For fiscal year 2014/15, the program name was changed to City-Village-Township Revenue Sharing or CVTRS for short. In addition to this change, constitutional distributions of sales tax to the City’s General Fund and gas and weight taxes to the City’s Major and Local Street Funds are significantly affected each decade by new census counts. In the case of the City of Plymouth, both of these major returns of tax revenues slightly increased as a result of the 2020 census.

The City’s population had declined over the several decades from a high of more than 11,000 in 1950. The population count for 1990 was 9,560, for 2000 was 9,022, and for 2010 was 9132, a 1.2% increase over the 2000 count, the first increase since 1950. The City’s population, again, increased with the 2020 census to 9,370, which was 2.6 increase over the 2010 count and a 3.8 increase from the 2000 count.

State sales tax revenues and gas and weight tax revenues are distributed by formulas which use the following factors:

1. **Population** - 9,370 for the City of Plymouth (2020 census)
2. **Street miles** - 8.97 major street miles and 23.32 local street miles in the City of Plymouth
3. **Urban Road Factor** - this is a factor which increases in proportion to population, from 1.0 for cities and villages fewer than 2,000 to 2.0 for cities and villages between 160,001 and 320,000 (and 2.6 for Detroit). The factor for the City of Plymouth is 1.1.

The change in population for the 2020 census directly affects both the constitutional share of the sales tax as well as the gas and weight taxes distributed in future budgets until the next census occurs in 2030.

The statutory portion of the sales tax formula originally contained a factor related to population. The downturn in the economy in late 2001, however, resulted in a series of executive order budget cuts and the elimination of the original formulas. While the constitutional sales tax returns have generally increased every year since 2000 until the economic downturn in the fall of 2008, the statutory sales tax revenues declined consistently every year since 2000 until they were eliminated. State shared revenue distributions in Plymouth ranged from a high of \$1,201,740 in 2000/01 to a low of \$664,722 for 2012/13. The EVIP program began in 2011/12. The combined state revenues of constitutional sales tax and

EVIP distributions increased to a total of \$819,153 in fiscal year 2014/15, but then declined for fiscal year 2015/16 to \$810,982. During 2016/17 revenues began to increase again and the projections for the new 2022/23 budget are expected to be \$895,361.

State shared revenues provide the second largest funding source for the General Fund. However, since the inception of executive order cuts by the state, this revenue has dropped from 19.4% of General Fund revenues to 8.8% of General Fund revenues for the fiscal year 2022/23 budget. The City receives a share of the following taxes from the State of Michigan:

- a. **State Sales Tax (Constitutional):** In accordance with the State Constitution of 1963, Article IX, Section 10, as amended, constitutional revenue sharing payments are based on 15% of the 4% portion of Michigan's 6% sales tax collections. Distributions are made to all Michigan cities, villages, and townships on a population basis on the last business day of the even numbered months (October, December, February, April, June, and August).

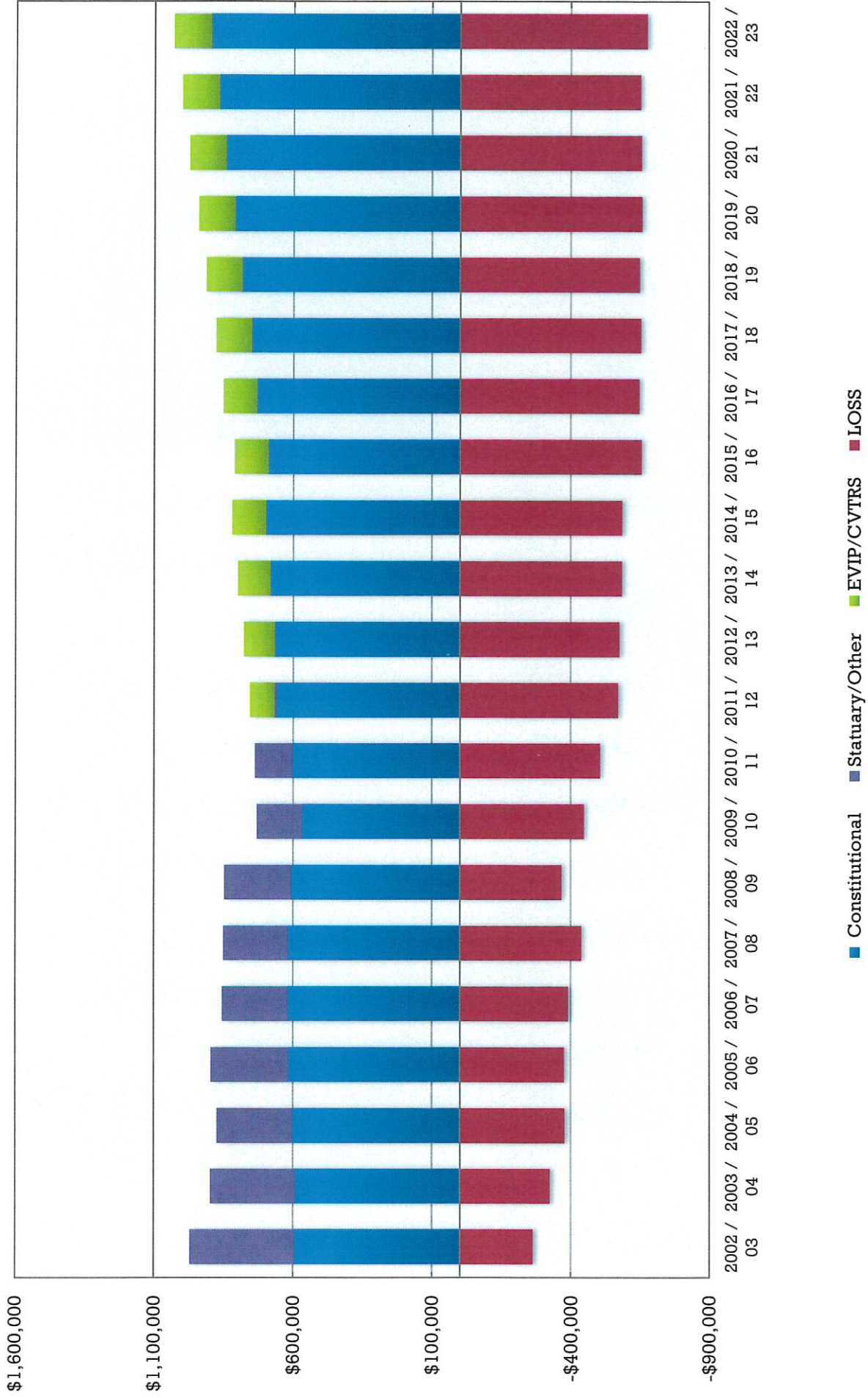
The revenue sharing population is defined by the Glenn Steil State Revenue Sharing Act of 1971, 1971 Public Act 140, as amended (MCL 141.903(1)). For purposes of distributing revenue, population is based on the most recent census adjusted by 50% for any institutional population.

- b. **State Sales Tax (Statutory):** This portion of the historical distribution was eliminated effective October 1, 2011.
- c. **EVIP/CVTRS Returns:** This state shared revenue distribution is not tied to the state sales tax but is, instead, a general appropriation of the legislature replacing, in part, the former statutory portion of the sales tax. The legislature appropriated \$210 million statewide for the state fiscal year ending September 30, 2012, resulting in 6 bi-monthly payments of \$17,514. The 2022/23 Executive Budget recommends appropriating \$293 million toward the CVTRS program. The CVTRS distributions are also made six times per year and are based on compliance with three criteria established in Public Act 59 of 2013; (1) accountability and transparency of public information, (2) consolidation of public services with other communities, and (3) submission of a plan to address unfunded accrued liabilities as shown in required annual audits.
- d. **Liquor License Fees:** The City receives a portion of the fees charged by the state for the liquor licenses issued within the City for approximately \$15,000 annually. In turn, the City is required to enforce the state liquor laws within the City limits, including periodic inspections of liquor selling establishments.
- e. **Gas & Weight Taxes:** The City receives a portion of state gasoline taxes and license plate fees based on a two-part formula:
 1. The per capita revenue share multiplied by the City population; and
 2. The per street mile revenue share multiplied by the City street miles and the urban road factor.

Gas & Weight tax revenues are allocated specifically to streets and must be accounted for in the Major Street Fund and Local Street Fund, respectively. They represent the largest source of revenue to fund debt and operations connected with maintenance of local roadways other than taxes levied pursuant to voted authorizations for the issuance of street construction debt.

Gas & Weight Tax receipts reached a high point during fiscal year 2003/04 at \$525,909 and then declined for six consecutive years to a low of \$461,789 during 2009-10. Since then, revenues again increased for 6 years to a 2015/16 fiscal year-end total of \$657,917 before declining slightly during 2016/17 to \$646,292. In 2015, the Michigan State Legislature passed a \$1.2 billion road funding bill. The bill increased fuel taxes and registration fees beginning in 2017 and allocated an additional \$600 million from the state's budget. The first year of this new program, the City received a 28% increase in overall street funds. For the 2022/23 fiscal year, the City of Plymouth is expected to receive an estimated \$1,050,042. This is projected based on a continuation of the additional \$600 million budget allocation and the addition of \$35 million in recreational marijuana tax from the law passed in 2018.

STATE REVENUE SHARING RECEIPTS



STATE-SHARED REVENUES

2015 / 16 SALES TAX	Constit. Share	Statutory % Share	EVIP / CVTRS	Statutory Population	Fiscal Year Actual
8/31	114,955	0	20,270		135,225
10/30	121,295	0	20,270		141,565
12/31	121,859	0	20,270		142,129
2/28	115,392	0	20,270		135,662
4/30	105,725	0	20,270		125,995
6/30	110,136	0	20,270		130,406
TOTAL	689,362	0	121,620	0	810,982

2016 / 17 SALES TAX	Constit. Share	Statutory % Share	EVIP / CVTRS	Statutory Population	Fiscal Year Actual
8/31	120,720	0	20,270		140,990
10/31	123,003	0	20,270		143,273
12/31	121,981	0	20,270		142,251
2/28	122,411	0	20,270		142,681
4/30	126,896	0	20,270		147,166
6/30	114,169	0	20,270		134,439
TOTAL	729,180	0	121,620	0	850,800

2017 / 18 SALES TAX	Constit. Share	Statutory % Share	EVIP / CVTRS	CVTRS Suppl	Fiscal Year Actual
8/31	126,732	0	20,270		147,002
10/31	134,260	0	20,270	1,235	155,765
12/31	129,590	0	20,270	1,235	151,095
2/28	123,727	0	20,270	1,235	145,232
4/30	117,969	0	20,270	1,235	139,474
6/30	116,512	0	20,270	1,235	138,017
TOTAL	748,790	0	121,620	6,175	876,585

2018 / 19 SALES TAX	Constit. Share	Statutory % Share	EVIP / CVTRS	CVTRS Suppl	Fiscal Year Actual
8/31	132,552	0	20,270	1,240	154,062
10/31	139,373	0	20,270	1,229	160,872
12/31	138,899	0	20,270	1,229	160,398
2/28	129,889	0	20,270	1,229	151,388
4/30	120,701	0	20,270	1,229	142,200
6/30	122,983	0	20,270	1,229	144,482
TOTAL	784,397	0	121,620	7,385	913,402

STATE-SHARED REVENUES

2019 / 20 SALES TAX	Constit. Share	Statutory % Share	EVIP / CVTRS	CVTRS Suppl	Fiscal Year Actual
8/31	137,180	0	20,270	1,233	158,683
10/31	142,171	0	21,994		164,165
12/31	148,379	0	21,994		170,373
2/29	135,749	0	21,994		157,743
4/30	131,857	0	21,994		153,851
6/30	114,684	0	21,994		136,678
TOTAL	810,020	0	130,240	1,233	941,493

2020 / 21 SALES TAX	Constit. Share	Statutory % Share	EVIP / CVTRS	CVTRS Suppl	Fiscal Year Actual
8/31	115,418	0	21,994		137,412
10/31	160,543	0	21,994		182,537
12/31	153,461	0	21,994		175,455
2/28	132,388	0	21,994		154,382
4/30	137,396	0	21,994		159,390
6/30	142,798	0	21,994		164,792
TOTAL	842,004	0	131,964	0	973,968

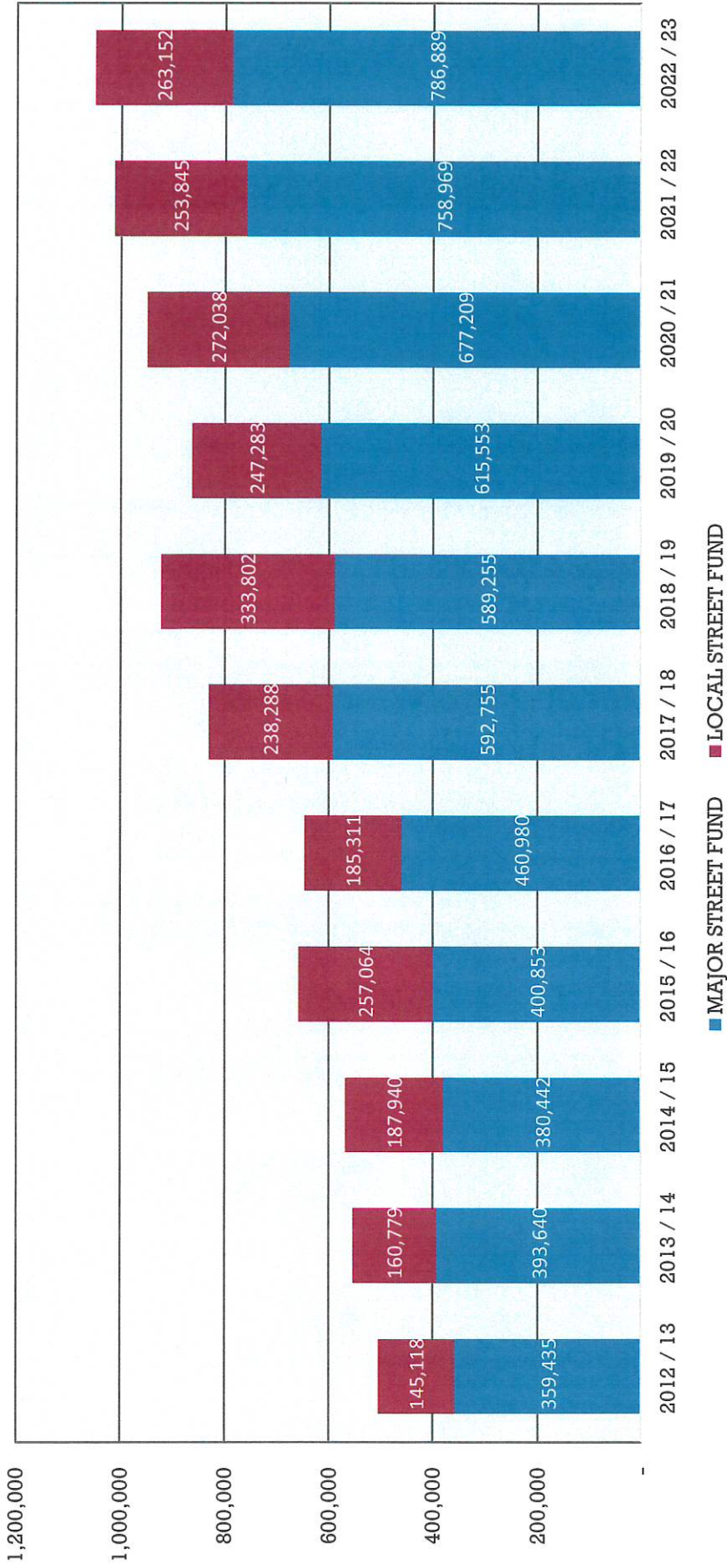
2021 / 22 SALES TAX	Constit. Share	Statutory % Share	EVIP / CVTRS	CVTRS Suppl	Fiscal Year Actual
8/31	167,212	0	21,995		189,207
10/31	147,220	0	22,434		169,654
12/31	143,939	0	22,434		166,373
2/28	130,494	0	22,434		152,928
P 4/30	136,010	0	22,434		158,444
P 6/30	140,782	0	22,434		163,216
TOTAL	865,657	0	134,165	0	999,822

"p" - projected

2022 / 23 SALES TAX	Constit. Share	Statutory % Share	EVIP / CVTRS	CVTRS Suppl	Fiscal Year Actual
p 8/31	146,890	0	22,434		169,324
p 10/31	158,500	0	22,434		180,934
p 12/31	154,094	0	22,434		176,528
p 2/28	157,505	0	22,434		179,939
p 4/30	137,477	0	22,434		159,911
p 6/30	140,895	0	22,434		163,329
TOTAL	895,361	0	134,604	0	1,029,965

"p" - projected

STATE GAS & WEIGHT TAX REVENUES



STATE GAS & WEIGHT TAX REVENUES

FISCAL YEAR	MAJOR STREET FUND					LOCAL STREET FUND					TOTAL Gas & Weight Tax Totals
	Gas & Weight Taxes	Local Rds Program	Special Distrib	Major Street Totals	Gas & Weight Taxes	Local Rds Program	Special Distrib	Local Street Totals			
2002 / 03	335,160	11,893		347,053	135,395	4,805		140,200	487,253		
2003 / 04	362,584	11,863		374,447	146,663	4,799		151,462	525,909		
2004 / 05	349,120	11,818		360,938	142,080	4,809		146,889	507,827		
2005 / 06	344,800	11,805		356,605	140,312	4,803		145,115	501,720		
2006 / 07	340,851	11,799		352,650	138,595	4,797		143,392	496,042		
2007 / 08	335,189	11,791		346,980	136,273	4,793		141,066	488,046		
2008 / 09	322,274	11,780		334,054	131,103	4,792		135,895	469,949		
2009 / 10	316,478	11,773		328,251	128,749	4,789		133,538	461,789		
2010 / 11	321,326	11,768		333,094	130,750	4,788		135,538	468,632		
2011 / 12	343,145	12,399		355,544	138,071	4,988		143,059	498,603		
2012 / 13	346,912	12,523		359,435	140,090	5,028		145,118	504,553		
2013 / 14	360,118	12,513	21,009	393,640	144,681	5,027	11,071	160,779	554,419		
2014 / 15	367,933	12,509	-	380,442	147,847	5,026	35,067	187,940	568,382		
2015 / 16	388,349	12,504	-	400,853	156,093	5,026	95,945	257,064	657,917		
2016 / 17	448,478	12,502	-	460,980	180,286	5,026	-	185,311	646,292		
2017 / 18	539,883	12,501	40,371	592,755	217,035	5,025	16,228	238,288	831,043		
2018 / 19	576,751	12,505	-	589,255	231,749	5,025	97,028	333,802	923,057		
2019 / 20	603,046	12,507	-	615,553	242,259	5,025	-	247,283	862,836		
2020 / 21	664,703	12,507	-	677,209	267,014	5,024	-	272,038	949,247		
2021 / 22 (projected) e	746,462	12,507	-	758,969	248,821	5,025	-	253,845	1,012,814		
2022 / 23 (budgeted) e	774,382	12,507	-	786,889	258,127	5,025	-	263,152	1,050,042		

"e" - estimated

Notes: Special one time distribution of \$ 32,080 received in FY 2013 / 14 for winter maintenance costs

Annual supplemental distribution of \$ 131,012 received in FY 2014 / 15 and 2015 / 16 for road and bridge funding

Annual supplemental distribution of \$ 113,256 received in FY 2017 / 18 and 2018 / 19 for road and bridge funding

WASTE & RECYCLING RATE DETERMINATION

The City provides waste and recycling services to its citizens. Plastic, paper, and yard waste are disposed of weekly along with the regularly scheduled waste disposal. In 2014, the City converted to an automated cart system to collect waste and recycling on a weekly basis. The change was well received by residents. In addition, the City periodically disposes of brush, cut branches and larger waste materials. Beginning with the 2009/10 fiscal year, the City was no longer obligated for long-term debt associated with the capping of a former City-operated landfill located at Chubb Road and Five Mile Road in Salem Township. However, the City could continue to face future financial obligations regarding monitoring and maintenance of this former waste facility.

The current disposal system is financed with a combination of taxes authorized under Public Act 298 of 1917, monthly trash cart fees for both waste and recycling containers and by the sale of waste disposal bags used primarily by low volume consumers.

Prior to December of 2004, the system was funded only by taxes and the sale of bags and/or tags. In fiscal year 1992/93, nearly 68% of the costs were paid by taxes while 29% were paid by the sale of bags and tags and other user charges. Over the years since that time, the funding has shifted at times between tax and user fees but has generally remained supported approximately 2/3 by taxes. Historically, the administration has attempted to match tax support with recycling service costs and landfill debt service, while relying on user fees to support waste removal costs. Recycling costs historically have represented less than 20% of the total cost of the operations. However, after the implementation of the new contract in 2020, recycling has taken a larger portion of the cost share. Because the millage rate available for this service under Public Act 298 of 1917 is subject to Headlee rollbacks as an operating millage, it is prudent to continually monitor the current rate structure of this fund. It is generally the recommendation of the administration to reduce the reliance on taxes by shifting financing to user-based charges that more realistically reflect the total costs of providing this service.

Public Act 298 authorizes the levy of up to 3 mills for waste removal services. Though, the Headlee rollback provisions have reduced that maximum authorization from 3 mills to 2.0661 mills. For fiscal year 2014/15, the City Commission increased the levy for this service from 1.72 mills to 1.92 mills but, because of solid financial performance of the fund for that year and for 2015/16, the millage rate was reduced for fiscal year 2016/17 to 1.82 mills. Since 1993, millage rates for this service have ranged from a low of 1.25 mills to a high of 1.97 mills in 2006.

In April of 2010, the administration shifted street sweeping and tree removal and replacement services from the Major and Local Street Funds to the Waste and Recycling Fund. This resulted in an increase in refuse cart rates from \$7.15 per month to \$9.42 per month, a rate which was maintained for four consecutive fiscal years until July 1, 2013. That year, the anticipated escalation of contract rates for waste and recycling pickup, coupled with the effects of six consecutive years of reduced tax revenues, resulted in an increase in the cart rate from \$9.42 per month to \$10.00 per month. This rate was continued on into fiscal year 2014/15, at which

time a new, slightly lower rate of \$9.50 was implemented reflecting lower waste removal costs and slightly higher recycling costs in the new contract. With the implementation of our most recent contract, recycling cost continued to rise, at which time the City adopted a new rate of \$10.25 beginning January of 2020.

For the new fiscal year, the City continues to face some financial stress dealing with funding needed to eliminate rapidly escalating liabilities associated with legacy costs in addition to funding for future contract cost increases included in the new waste and recycling contract, which was renewed in 2019. Nevertheless, the Waste & Recycling Fund built up significant fund balance over the years allowing the fund to lend money to the General Fund to close out the previous fire contract with Plymouth Township. Thus, the Waste and Recycling Fund will receive guaranteed payments over the next seven years from the General Fund at an interest rate of 2.3%. Our recommendation is to maintain the current millage rate of 1.82 mills, the current cart rates of \$10.25 per month and the current rate of \$3.00 per bag.

Listed on the following page is some key historical financial data related to the waste and recycling program.

WASTE & RECYCLING FUND

HISTORY - KEY FINANCIAL FACTORS

Fiscal Year Ending	INCOME				EXPENSES				RESERVES			RATES			
	Operating Taxes	Bag / Tag Revenue	Cart Revenue	Other Income	Total Income	Personnel Costs	Contract Costs	Landfill Debt	Other Costs	Total Expenses	Year End F/B	Taxes	Tags	Carts per/mo	Pct. Change
2002	581,303	155,109	N/A	18,410	754,822	135,098	418,839	75,508	118,861	748,306	129,042	1.56	1.00	N/A	N/A
2003	565,413	160,021	N/A	11,745	737,179	136,201	450,887	75,508	115,684	778,280	87,941	1.50	1.00	N/A	N/A
2004	726,023	202,097	N/A	14,486	942,606	245,462	401,019	75,508	225,903	947,892	82,655	1.80	1.50	N/A	N/A
2005	720,106	161,982	N/A	21,328	903,416	204,055	418,629	75,508	163,567	861,759	124,312	1.80	1.50	N/A	N/A
2006	715,056	13,304	206,003	37,453	971,816	215,126	427,587	75,508	217,840	936,061	160,067	1.74	1.80	6.28	N/A
2007	846,988	12,188	220,114	35,040	1,114,330	289,308	446,727	75,508	235,597	1,047,140	227,257	1.97	2.25	6.50	4%
2008	835,475	10,393	239,750	31,364	1,116,982	344,036	441,407	64,970	273,019	1,123,432	220,807	1.90	2.25	6.93	7%
2009	763,050	8,541	249,494	22,117	1,043,202	175,263	462,844	-	232,067	870,174	393,835	1.72	2.25	7.15	3%
2010	756,833	7,137	267,098	10,195	1,041,263	223,699	476,375	-	262,807	962,880	472,218	1.72	2.25	7.15	0%
2011	734,418	9,196	338,885	10,835	1,093,334	238,843	486,855	-	309,283	1,034,981	530,570	1.72	3.00	9.42	32%
2012	717,177	7,365	343,473	12,049	1,080,064	253,090	497,705	-	317,894	1,068,689	541,946	1.72	3.00	9.42	0%
2013	705,136	7,276	348,314	11,660	1,072,386	270,456	502,979	-	308,075	1,081,510	532,822	1.72	3.00	9.42	0%
2014	720,263	5,455	370,305	12,152	1,108,175	258,874	542,555	-	314,671	1,116,100	524,897	1.72	3.00	9.42	0%
2015	815,876	6,570	356,777	11,287	1,190,510	288,580	481,404	-	365,945	1,135,929	579,479	1.92	3.00	9.50	1%
2016	835,873	4,599	354,567	10,842	1,205,881	256,492	455,363	-	349,142	1,060,997	724,363	1.92	3.00	9.50	0%
2017	803,578	4,393	353,489	12,516	1,173,976	290,086	482,908	-	406,198	1,179,192	719,147	1.82	3.00	9.50	0%
2018	875,181	5,269	360,584	14,502	1,255,535	269,606	463,386	-	390,476	1,123,469	851,213	1.82	3.00	9.50	0%
2019	964,406	5,281	369,900	24,524	1,364,110	307,195	403,012	-	592,478	1,302,684	912,639	1.82	3.00	9.50	0%
2020	1,110,502	4,256	388,950	35,368	1,539,076	311,931	576,730	-	459,613	1,348,274	1,103,441	1.82	3.00	10.25	8%
2021	1,092,265	5,034	397,871	29,595	1,524,766	312,352	541,217	-	496,516	1,350,085	1,278,122	1.82	3.00	10.25	0%
*2022	1,081,710	3,023	303,116	31,031	1,418,880	227,744	359,298	-	385,881	972,923	1,724,079	1.82	3.00	10.25	0%
**2022	1,108,512	5,000	406,000	34,270	1,553,782	406,468	621,850	-	522,652	1,550,970	1,280,934	1.82	3.00	10.25	0%
PROPOSED 2023	1,156,620	5,000	415,050	82,745	1,659,415	423,865	695,000	-	540,550	1,659,415	1,280,934	1.82	3.00	10.25	0%

* Through first nine months of fiscal year 2021 / 22

** Projected through June 30, 2022

WATER / SEWER RATE DETERMINATION

The Great Lakes Water Authority (GLWA), formerly the Detroit Water and Sewer Department (DWSD), annually reviews and revises its rates for all services early each year to take effect coincident with the beginning of the City fiscal year on the first of July. Beginning with start of the 2014/15 fiscal year, the Detroit Water and Sewer Department (DWSD) implemented a new rate structure proposal designed to simplify and stabilize future customer rates. The new structure is based on average historical costs and was intended to be held constant for a three-year period through fiscal year 2016/17. Because of the significant change in rate structuring and the impact of the Detroit bankruptcy proceedings on DWSD, the ability to hold rates fixed for three years was already in question.

The rates that took effect on July 1, 2014, reflected an increase of 5.3% for water charges and a .88% increase for sewer charges. However, during the following two years, sales volumes from GLWA decreased significantly for several reasons including: weather conditions, reaction to rate increases and ecological awareness. As a result of lower consumption and the lack of any stabilizing funding within the system, further changes to the financing system have been implemented. This includes a 20% shift in revenues from the commodity-based (water and sewer consumption-rate) charge system to the fixed-cost system and establishing overall rate goals generating 4% increases in revenue requirements.

After the rate adjustment, the City of Plymouth saw fixed monthly fees increase by 78%. The commodity rate, however, has reduced by 23%. This brings our total fixed charges to 60% and the commodity rate to 40% of the total charges. It was initially the goal of the GLWA to change over time to a 100% fixed-rate structure in order to solidify their revenue estimates, however, we have not seen any indication of that happening in the immediate future.

The annual cost to the City from GLWA to provide water and wastewater removal services for the City is approximately \$2.9 million or about 59% of the total Water and Sewer Fund budget of \$5 million. The remainder of the water and sewer budget is related to the costs of local staffing for maintenance of services and mains within the City, debt service on \$975,000 of outstanding bonds, funding of capital infrastructure projects, the purchase of additional 13 additional cubic feet of sewer capacity from WTUA (Western Townships Utilities Authority) and the maintenance of vital cash reserves due to the capital-intensive nature of these services.

In the past several years, the City Commission has focused on establishing rates that have not only kept pace with cost increases being passed on by Detroit and Wayne County (now GLWA), but that also have managed to accumulate reserves. These reserves are to offset unforeseen expenditures and provide funding for capital improvements to infrastructure in connection with the City's street reconstruction program. Fiscal year-end cash reserves have increased from \$63,593 on June 30, 2000, to \$4,654,565 on June 30, 2021. During the current 2020/21 fiscal year, water and sewer operations will transfer \$600,000 to the Water and Sewer Capital Improvement Fund to partially provide for repairs and replacement to both water and sewer mains as part of 2021 street construction plan. An additional \$800,000 is budgeted in the 2022/23 budget, to provide much-needed capital funding to assist in construction projects in conjunction with the 2019 street construction bond ballot proposal.

The City Commission will review the proposed water and sewer rate analysis at Budget Session #1 on April 12, 2022 but will ultimately approve the rates at the first meeting in June. This analysis includes the impact of the cost increases by the GLWA, as well as internally generated operating expenses for the fiscal year beginning on July 1, 2022. The results of the water and sewer analysis indicate a rate increase of \$.13 or about 1%. At this time, we do not have final sewer cost.

Following on pages 66 through 67 is the recommendation from the City Administration which is based on updated data through February of 2022, and which will be presented to the City Commission at a regular Commission meeting on June 6, 2022, recommending the adoption of the proposed rate increase of \$.13 per thousand gallons of water consumed.

The table below is an indication of the current and proposed charges for a typical residential customer with a 5/8-inch meter using 18,000 gallons **per quarter**.

	R-T-S Charge	Water Charge	Sewer Charge	Total Charge
Existing Average Costs	\$11.56	\$102.78	\$132.66	\$247.00
Proposed Average Costs	\$11.56	\$105.12	\$132.66	\$249.34

Effective July 1, 2022

City of Plymouth Water and Sewer Rate Card # 25					
Water Rate		Sewer Rate		Minimum Billing: 4,000 Gallons	
Per 1000 Gallons		\$5.84	\$7.37		
Ready to Serve Charges Quarterly Fees		Water Tap Fees Plus Time and Material for City Inspections, Supervisors and Crew		Sanitary Sewer Tap Fees/ Storm Sewer Tap Fees Plus Time and Material for City Inspections, Supervisors and Crew	
Meter Size	Charge	Tap Size	Charge	Tap Size	Charge
5/8"	\$11.56	Up to and including 1" Tap	\$3,530.00	Up to and including 6" Tap	\$10,000.00
3/4"	\$13.00	1.5" Tap	\$3,750.00	8" Tap	\$25,000.00
1"	\$19.76	2" Tap	\$6,515.00	10" Tap	\$40,000.00
1.5"	\$39.65	3" Tap	\$11,410.00	12" Tap	\$55,000.00
2"	\$62.92	4" Tap	\$19,274.00	14" Tap	\$70,000.00
3"	\$117.96	6" Tap	\$38,792.00		
4"	\$185.22	8" Tap	\$50,000.00		
6"	\$389.20	For Sizes Not Listed Multiply Tap Diameter By \$8125.00			

- > Commercial Sewer Surcharge-Fees are Billed as Mandated on a One-for-One Basis
- > Non-Residential Customers are Billed Monthly
- > There Will Be a Maximum of 20 Days From Water Billing Date to Due Date
- > New Water Service Meter Fee = Installation Time and Material plus 15%
- > There is a \$90.00 Fee for "After Hours" Water Turn on/off

ADDITIONAL SEWER FEES

Property owner is responsible for all sewer leads, pipes, and taps up to and including the connection to the City's mains. Property owner is responsible for the repair and/or replacement of any publicly owned property including, but not limited to grass, sod, top soil, trees, curb, gutter, street pavement and base material.

CONSTRUCTION PURPOSES

For building or construction purposes, the daily charges shall be made for the use of water from the time of installation of the service pipe until meter installation:

Service Pipe Size	Charge
3/4"	\$50.00
1"	\$60.00
1.5"	\$85.00
2"	\$115.00
3"	\$165.00
4"	\$195.00
6"	\$385.00
8"	\$750.00

All connections to the water supply system or the sewer disposal system shall be made by and at the expense of the property owner or user so connecting, subject to any rules or regulations therefore now or hereafter established by the city, and subject to inspection and approval prior to use. A permit for such connection shall be obtained in advance from the city, and the property owner or user making such connection shall pay all inspection charges now or hereafter established by the city prior to the use thereof.

Property owner is responsible for TAP compliance with ALL Federal, State or Local Rules, Regulations, or Laws.

TAPS RESTRICTED

The term "tap" as used herein shall include any opening or outlet heretofore or hereafter made in the water system, for the purpose of withdrawing water therefrom for any use, public or private, either commercial or domestic, excepting fire hydrants. No taps shall be made to the system unless authorized by the proper city authorities.

>> Non-Payment Penalty - 15% Added To Total Bill For All Bills Paid After The Due Date <<

WATER / SEWER RATE ANALYSIS

Rate or Cost Item	Rate / Cost Charged as of 07/01/21 per Mcf	Proposed Rate Charged as of 07/01/22 per Mcf	Rate / Cost Increase per Mcf	Rate / Cost Increase Converted per 1000 gallons	Estimated Usage Gallons X 1000	Cost Inc / (Dec) from prior year	Rate Inc / (Dec) Required	% Increase over Prior Year
Water Usage Rate	\$ 10.34	\$ 10.62	\$ 0.28	\$ 0.03743	310,000			
Water Usage Rate Converted to Fixed Costs	\$ 462,822	\$ 475,457	\$ 12,536	N/A	N/A	\$ 12,536		2.71%
Fixed Water Charge	\$ 686,400	\$ 710,400	\$ 24,000	N/A	N/A	\$ 24,000		3.50%
Sewer Usage Rate	\$ -	\$ -	\$ -	\$ -	305,000			
Sewer Usage Rate converted to Fixed Cost	\$ 1,478,802	\$ 1,478,802	\$ -	N/A	N/A	\$ -		0.00%
Fixed Administrative Costs	\$ -	\$ -	\$ -	N/A	N/A	\$ -		
Fixed Excess Flow Charges	\$ -	\$ -	\$ -	N/A	N/A	\$ -		
TOTAL RATE/FIXED COST CHANGES	\$ 2,628,124	\$ 2,664,659	\$ 36,536			\$ 36,536	\$ 0.12	1.39%
OTHER OPERATING COST CHANGES	\$ 2,185,017	\$ 2,185,017	\$ -	N/A	N/A	\$ -	\$ -	0.00%
DEBT SERVICE COSTS								
1999 A Revenue Bonds	\$ -	\$ -	\$ -			\$ -		
1999 B Revenue Bonds	\$ -	\$ -	\$ -			\$ -		
1999 C Revenue Bonds	\$ -	\$ -	\$ -			\$ -		
2003 LTGO Bonds	\$ -	\$ -	\$ -			\$ -		
2012 LTGO Refunding Bonds	\$ 65,000	\$ 70,000	\$ 5,000			\$ 5,000		
2015 LTGO Capital Improvement Bonds	\$ 205,000	\$ 205,000	\$ -			\$ -		
RVSDP SRF Debt	\$ 14,161	\$ 14,161	\$ -			\$ -		
WTUA Assignment of Additional Capacity	\$ 187,912	\$ 187,912	\$ 0			\$ 0		
TOTAL DEBT SERVICE COST CHANGES	\$ 472,073	\$ 477,073	\$ 5,000			\$ 5,000	\$ 0.02	1.06%
CAPITAL OUTLAY COSTS								
Direct Funding of Capital Outlay Costs	\$ 800,000	\$ 800,000	\$ -			\$ -		0.00%
Estimated net change for Capital Payments	\$ -	\$ -	\$ -			\$ -		0.00%
TOTAL CAPITAL OUTLAY COST CHANGES	\$ 800,000	\$ 800,000	\$ -			\$ -	\$ -	0.00%
AMOUNT NEEDED FOR ADDITIONAL CASH RESERV	\$ -	\$ -	\$ -			\$ -	\$ -	
TOTAL RATE AND FIXED COST INCREASES						\$ 41,536	\$ 0.13	n/a
COST INCREASE CONVERTED TO RATE /1000 GALLONS*						\$ 0.13		
CURRENT COMBINED WATER/SEWER RATE						\$ 12.72		
RATE NEEDED TO COVER 2021 / 2022 COST - INCREASE/DECREASE*						\$ 12.85	0.13	1.05%
RATE RECOMMENDED FOR 2022 / 2023						\$ 12.85	0.13	1.05%

Existing Rates: Water - \$ 5.71 Sewer - \$ 7.37
 * Proposed Changes: Water - \$.13 Sewer - \$.00
 Proposed Rate: Water - \$ 5.84 Sewer - \$ 7.37

* Water rate increase effective as of 7/1/2022

WATER / SEWER FUND HISTORY - KEY FINANCIAL FACTORS

Fiscal Year Ending	INCOME AND RETAINED EARNINGS				MAJOR COSTS			LIQUIDITY		RATES				
	Operating Revenues	Operating Expenses	Operating Income	Net Income	Retained Earnings	Water Purchases	Sewer Charges	Capital Expenses	Year End Cash	Working Capital	Water	Sewer	Total	% Chg
1999	2,062,266	2,256,977	(194,711)	(249,571)	991,556	437,280	591,025	230,299	122,627	348,673	2.21	2.81	5.02	27%
2000	2,942,426	2,178,416	364,010	(254,395)	1,245,951	449,646	587,465	498,218	63,993	797,217	2.36	3.10	5.46	9%
2001	2,618,902	2,287,079	331,823	164,644	1,410,595	484,919	700,286	274,433	276,965	974,064	2.59	3.41	6.00	10%
2002	2,658,255	2,360,052	298,203	168,351	1,578,946	500,939	662,529	601,226	210,951	650,258	2.97	3.92	6.89	15%
2003	3,187,916	2,681,534	506,382	354,976	4,098,083	603,118	734,352	1,230,870	52,818	568,697	3.48	4.60	8.08	17%
2004	3,371,611	2,516,438	855,173	692,628	4,838,561	521,532	739,039	526,693	139,269	697,884	3.85	5.09	8.94	11%
2005	3,626,127	2,465,945	1,160,182	977,847	5,891,408	552,375	701,897	447,367	1,010,173	1,699,108	4.01	5.30	9.31	4%
2006	3,700,885	2,337,178	1,363,707	1,254,615	7,217,229	504,564	675,451	266,263	2,078,171	2,806,013	4.10	5.41	9.51	2%
2007	3,683,801	2,598,151	1,085,650	1,027,252	8,244,481	544,535	719,121	468,221	2,392,406	3,268,813	4.10	5.41	9.51	0%
2008	3,774,116	2,546,347	1,227,769	1,188,659	9,433,140	582,815	759,442	193,512	3,096,238	3,695,497	4.10	5.41	9.51	0%
2009	3,717,993	2,342,181	1,375,812	1,232,232	10,665,372	504,719	722,807	1,579,599	3,113,910	3,852,983	4.38	5.77	10.15	7%
2010	3,795,597	2,504,049	1,291,548	1,116,021	11,781,393	534,025	779,550	644,442	3,523,224	4,334,767	4.38	5.77	10.15	0%
2011	3,738,598	2,782,379	956,219	787,603	12,568,996	611,852	919,812	776,840	4,077,552	4,803,148	4.38	5.77	10.15	0%
2012	3,802,831	3,176,187	626,644	624,371	13,193,367	712,073	1,125,479	741,562	4,411,879	5,102,600	4.48	5.88	10.36	2%
2013	4,073,087	3,189,808	883,279	818,950	14,012,317	758,441	1,190,114	1,021,290	4,594,220	5,053,603	4.67	6.04	10.71	3%
2014	3,826,287	3,412,434	413,853	353,878	14,366,195	778,262	1,211,867	448,467	4,712,344	5,404,392	4.75	6.14	10.89	2%
2015	3,718,733	3,404,533	314,200	218,083	14,584,278	771,022	1,220,795	1,372,324	4,533,524	4,371,981	4.94	6.40	11.34	4%
2016	3,903,433	3,530,272	373,161	286,510	14,870,788	940,365	1,224,437	1,125,260	4,729,311	5,157,647	4.94	6.40	11.34	0%
2017	4,101,995	4,040,101	61,894	301,612	15,172,400	1,024,478	1,242,108	183,831	4,724,978	5,336,563	5.07	6.56	11.63	3%
2018	3,987,919	3,980,555	7,364	73,016	15,245,416	1,057,627	1,236,322	53,286	4,781,535	5,252,142	5.26	6.81	12.07	4%
2019	4,574,418	4,185,770	388,648	330,824	15,576,240	1,067,572	1,215,005	1,075,037	4,722,532	5,113,249	5.33	6.90	12.23	1%
2020	4,357,880	4,401,037	(43,157)	(1,085)	15,575,155	1,091,128	1,363,630	284,230	4,925,293	5,144,951	5.35	6.90	12.25	0%
2021	4,467,334	4,784,585	(317,251)	(327,701)	15,247,454	1,129,193	1,804,810	737,992	3,753,932	4,384,565	5.35	7.37	12.72	4%
*2022	3,342,099	3,558,203	(216,104)	(1,024,381)	14,551,859	613,400	1,146,337	857,309	3,506,214	4,497,959	5.71	7.37	13.08	3%
**2022	5,013,148	5,337,304	(324,156)	(299,046)	14,571,742	920,100	1,719,506	1,285,963	3,196,526	3,511,133	5.71	7.37	13.08	3%
PROPOSED 2023	5,152,425	4,202,640	949,785	871,245	15,423,104	1,077,740	1,405,560	690,000	3,377,771	4,333,185	5.84	7.37	13.21	1%

* Through first eight months of fiscal year 2021/22
 ** Projected through June 30, 2022

WATER USAGE / WASTEWATER FLOW

Water Usage / Wastewater Flow in Cubic Feet (X 1,000) - Volume Billed by GLWA to City of Plymouth

	2012 / 13	2013 / 14	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018/19	2019/20	2020/21	2021/22
July	5,997.2 ▲	4,482.1 ▼	4,402.2 ▼	4,367.1 ▼	5,405.5 ▲	5,225.7 ▼	5,526.2 ▲	5,031.9 ▼	6,005.4 ▲	4,708.5 ▼
August	5,413.6 ▲	4,590.1 ▼	4,253.9 ▼	4,703.1 ▲	5,073.6 ▲	5,096.0 ▲	4,862.5 ▼	5,148.0 ▲	5,795.5 ▲	5,062.4 ▼
September	4,490.7 ▲	4,096.2 ▼	3,637.3 ▼	4,120.5 ▲	4,353.5 ▲	4,662.9 ▲	4,172.2 ▼	4,147.2 ▼	4,602.7 ▲	4,501.6 ▼
October	3,412.0 ▼	3,406.4 ▼	3,187.4 ▼	3,536.9 ▲	3,416.3 ▼	3,732.0 ▲	3,396.9 ▼	3,688.9 ▲	3,489.6 ▼	3,330.0 ▼
November	2,969.2 ▼	2,921.8 ▼	2,870.0 ▼	2,891.7 ▼	2,792.8 ▼	2,934.7 ▼	2,967.7 ▲	3,341.4 ▲	2,918.8 ▼	2,943.0 ▲
December	3,145.1 ▼	3,228.3 ▲	2,914.1 ▼	2,891.7 ▼	3,117.3 ▲	3,280.2 ▲	3,174.1 ▼	3,539.3 ▲	3,004.4 ▼	3,073.1 ▲
January	3,176.4 ▼	3,463.5 ▲	3,035.3 ▼	3,039.6 ▲	3,054.2 ▲	3,290.0 ▲	3,237.7 ▼	3,240.7 ▼	3,013.8 ▼	3,166.3 ▲
February	2,686.5 ▼	3,279.0 ▲	2,993.2 ▼	2,798.0 ▼	2,772.4 ▼	2,750.4 ▼	3,218.3 ▲	2,859.4 ▼	3,150.3 ▲	3,076.0 ▲
March	3,045.2 ▼	3,649.0 ▲	3,208.3 ▼	2,911.9 ▼	2,976.7 ▲	3,220.5 ▲	3,109.7 ▼	2,902.4 ▼	3,139.6 ▲	3,050.6 ▲
April	2,855.0 ▼	3,297.3 ▲	2,765.9 ▼	2,937.8 ▲	2,903.0 ▼	2,967.2 ▲	2,885.8 ▼	2,618.8 ▼	2,946.2 ▲	2,816.9 ▼
May	3,867.8 ▼	3,726.2 ▼	3,248.6 ▼	3,703.6 ▲	3,418.0 ▼	3,662.6 ▲	3,285.6 ▼	3,136.6 ▼	3,979.8 ▲	3,467.3 ▼
June	4,315.3 ▼	4,077.5 ▼	3,463.2 ▼	5,198.7 ▲	5,085.5 ▼	4,765.2 ▼	3,771.4 ▼	5,075.0 ▲	4,915.5 ▼	4,587.3 ▼
TOTAL	45,374.0	44,217.4	39,979.4	43,100.2	44,368.8	45,587.4	43,608.1	44,729.6	46,961.6	43,783.0
Average	3,781.2	3,684.8	3,331.6	3,591.7	3,697.4	3,799.0	3,634.0	3,727.5	3,913.5	3,648.6

* volumes shown in bold italic have been estimated

Water Usage / Wastewater Flow Converted to Gallons (X 1,000) - Volume Billed by GLWA to City of Plymouth

	2012 / 13	2013 / 14	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018/19	2019/20	2020/21	2021/22
July	44,862.1 ▲	33,528.3 ▼	32,930.7 ▼	32,668.1 ▼	40,435.8 ▲	39,090.8 ▼	41,338.7 ▲	37,641.1 ▼	44,923.4 ▲	35,221.9 ▼
August	40,496.4 ▲	34,336.2 ▼	31,821.3 ▼	35,181.5 ▲	37,953.1 ▲	38,120.6 ▲	36,373.9 ▼	38,509.6 ▲	43,353.2 ▲	37,869.3 ▼
September	33,592.7 ▲	30,641.6 ▼	27,208.8 ▼	30,823.4 ▲	32,566.4 ▲	34,880.8 ▲	31,210.1 ▼	31,023.1 ▼	34,430.5 ▲	33,674.2 ▲
October	25,523.5 ▼	25,481.6 ▼	23,843.3 ▼	26,457.8 ▲	25,555.6 ▼	27,917.2 ▲	25,410.5 ▼	27,594.8 ▲	26,104.0 ▼	24,910.1 ▼
November	22,211.1 ▼	21,856.5 ▼	21,469.0 ▼	21,628.4 ▲	20,891.5 ▼	21,953.0 ▲	22,199.9 ▼	24,995.3 ▲	21,834.1 ▼	22,015.1 ▲
December	23,526.9 ▼	24,149.3 ▼	21,798.9 ▼	21,631.4 ▼	23,319.0 ▲	24,537.5 ▲	23,743.9 ▼	26,475.7 ▲	22,474.4 ▼	22,988.3 ▲
January	23,761.1 ▼	25,908.7 ▼	22,705.6 ▼	22,737.7 ▼	22,846.9 ▲	24,610.8 ▲	24,219.2 ▼	24,242.1 ▼	22,544.7 ▼	23,685.5 ▲
February	20,096.4 ▼	24,528.6 ▼	22,390.6 ▼	20,930.4 ▼	20,738.9 ▲	20,574.4 ▼	20,747.9 ▼	21,389.7 ▼	23,565.8 ▲	23,010.0 ▲
March	22,779.6 ▼	27,296.3 ▼	23,999.7 ▼	21,782.5 ▼	22,267.2 ▲	24,091.0 ▲	22,713.5 ▼	21,711.4 ▼	23,485.8 ▲	22,819.8 ▼
April	21,356.8 ▼	24,665.5 ▼	20,690.3 ▼	21,976.2 ▲	21,715.9 ▼	22,196.1 ▼	21,962.7 ▼	19,589.9 ▼	22,039.0 ▲	21,072.1 ▼
May	28,933.1 ▼	27,873.8 ▼	24,301.2 ▼	27,704.8 ▲	25,568.3 ▼	27,398.1 ▲	26,890.4 ▼	23,463.3 ▼	29,770.9 ▲	25,937.4 ▼
June	32,280.6 ▼	30,501.7 ▼	25,906.5 ▼	38,888.9 ▲	38,042.1 ▼	35,646.1 ▼	37,525.7 ▲	37,963.5 ▲	36,770.4 ▼	34,315.3 ▼
TOTAL	339,420.2	330,768.3	299,065.9	322,411.0	331,900.8	341,016.5	334,336.6	334,599.8	351,296.2	327,519.0
Average	28,285.0	27,564.0	24,922.2	26,867.6	27,658.4	28,418.0	27,861.4	27,883.3	29,274.7	27,293.2

* volumes shown in bold italic have been estimated

Water Usage / Wastewater Flow in Gallons (X 1,000) - Volume Billed by City of Plymouth to Customers

	2012 / 13	2013 / 14	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22
July	37,783.0 ▲	28,520.0 ▼	26,785.0 ▼	23,673.0 ▼	33,747.0 ▲	30,679.0 ▲	34,065.0 ▲	30,520.0 ▼	39,831.0 ▲	35,669.0 ▼
August	38,636.0 ▲	30,810.0 ▼	26,179.0 ▼	29,490.0 ▲	31,324.0 ▲	29,093.0 ▲	33,635.0 ▲	29,676.0 ▼	31,508.0 ▲	27,600.0 ▼
September	40,716.0 ▲	30,597.0 ▼	31,506.0 ▲	29,198.0 ▼	41,131.0 ▲	34,004.0 ▲	33,736.0 ▼	30,534.0 ▼	36,793.0 ▲	31,162.0 ▼
October	40,018.0 ▲	33,461.0 ▼	29,515.0 ▼	32,481.0 ▲	33,810.0 ▲	36,488.0 ▲	31,576.0 ▼	32,915.0 ▲	38,886.0 ▲	35,569.0 ▼
November	22,829.0 ▼	22,889.0 ▲	19,699.0 ▼	23,081.0 ▲	22,253.0 ▼	22,991.0 ▼	23,411.0 ▲	19,556.0 ▼	22,748.0 ▲	20,440.0 ▼
December	20,698.0 ▲	19,144.0 ▼	18,961.0 ▼	19,400.0 ▲	21,899.0 ▲	21,511.0 ▲	19,975.0 ▼	21,679.0 ▲	19,664.0 ▼	20,777.0 ▲
January	23,089.0 ▲	25,217.0 ▲	19,466.0 ▼	21,490.0 ▲	22,622.0 ▲	25,772.0 ▲	21,344.0 ▼	21,745.0 ▲	21,750.0 ▲	20,680.0 ▼
February	23,395.0 ▲	19,956.0 ▼	20,766.0 ▲	17,499.0 ▼	17,415.0 ▼	17,751.0 ▼	19,655.0 ▲	19,658.0 ▲	17,486.0 ▼	20,155.0 ▲
March	18,201.0 ▼	19,549.0 ▲	18,965.0 ▼	18,092.0 ▼	17,175.0 ▲	19,201.0 ▲	18,619.0 ▲	20,570.0 ▲	21,109.0 ▲	20,099.3
April	21,434.0 ▼	23,172.0 ▲	22,921.0 ▼	22,404.0 ▼	22,252.0 ▲	21,913.0 ▼	21,443.0 ▼	18,985.0 ▼	19,888.0 ▲	20,105.3
May	17,670.0 ▼	19,689.0 ▲	18,429.0 ▼	21,124.0 ▲	18,746.0 ▼	20,056.0 ▲	20,920.0 ▲	15,394.0 ▼	19,375.0 ▲	18,563.0
June	25,415.0 ▲	24,874.0 ▼	23,823.0 ▼	25,436.0 ▲	26,123.0 ▼	25,311.0 ▼	21,900.0 ▼	22,580.0 ▲	24,698.0 ▲	23,059.3
Total	329,884.0	297,878.0	277,015.0	283,368.0	308,487.0	304,770.0	300,279.0	283,812.0	313,736.0	293,879.0
Average	27,490.3	24,823.2	23,084.6	23,614.0	25,707.3	25,397.5	25,023.3	23,651.0	26,144.7	24,489.9
Rates										
Water	\$ 4.67	\$ 4.75	\$ 4.94	\$ 4.94	\$ 5.07	\$ 5.26	\$ 5.33	\$ 5.33	\$ 5.35	\$ 5.71
Sewer	\$ 6.04	\$ 6.14	\$ 6.40	\$ 6.40	\$ 6.56	\$ 6.81	\$ 6.90	\$ 6.90	\$ 7.37	\$ 7.37

* volumes shown in bold italic have been estimated

Water Usage / Wastewater Flow in Gallons (X 1,000) - Unbilled Volume by City of Plymouth to Customers

	2012 / 13	2013 / 14	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22
July	7,079.1	5,008.3	6,145.7	8,995.1	6,688.8	8,411.8	7,273.7	7,121.1	5,092.4	(447.1)
August	1,860.4	3,526.2	5,642.3	5,691.5	6,629.1	9,027.6	2,738.9	8,833.6	11,845.2	10,269.3
September	(7,123.3)	44.6	(4,297.2)	1,625.4	(8,564.6)	876.8	(2,525.9)	489.1	(2,362.5)	2,512.2
October	(14,494.5)	(7,979.4)	(5,671.7)	(6,023.2)	(8,254.4)	(8,570.8)	(6,165.5)	(5,320.2)	(12,782.0)	(10,1658.9)
November	(617.9)	(1,032.5)	1,770.0	(1,452.6)	(1,361.5)	(1,038.0)	(1,211.1)	5,439.3	(913.9)	1,575.1
December	2,828.9	5,005.3	2,837.9	2,231.4	1,430.0	3,026.5	3,788.9	4,796.7	2,810.4	2,211.3
January	672.1	691.7	3,239.6	1,247.7	284.9	(1,161.2)	2,875.2	2,497.1	794.7	3,005.5
February	(3,298.6)	4,572.6	1,624.6	3,431.4	3,323.9	2,823.4	1,092.9	1,731.7	6,079.8	2,855.0
March	4,578.6	7,747.3	5,034.7	3,690.5	5,092.2	4,890.0	4,094.5	1,141.4	2,376.8	2,720.4
April	(77.2)	1,493.5	(2,230.7)	(427.8)	(536.1)	283.1	519.7	604.9	2,151.0	966.7
May	11,263.1	8,184.8	5,872.2	6,980.8	6,822.3	7,342.1	5,970.4	8,069.3	10,395.9	7,374.4
June	6,865.6	5,627.7	2,083.5	13,452.9	11,919.1	10,335.1	15,625.7	15,383.5	12,072.4	11,256.0
Total	9,536.2	32,890.3	22,050.9	39,043.0	23,413.8	36,246.5	34,057.6	50,787.8	37,560.2	33,640.0
Average	794.7	2,740.9	1,837.6	3,253.6	1,951.2	3,020.5	2,838.1	4,232.3	3,130.0	2,803.3
% unbilled	3%	10%	7%	12%	7%	11%	10%	15%	11%	10%

* volumes shown in bold italic have been estimated

STREET REPAIR PROGRAM

The condition of the City's roads is an important factor in the appearance of the City, as well as the safety of the public. Historically, the state has provided some funds to cities for road maintenance, but it is not even enough to pay for routine work such as snow removal, surface patching and drain cleaning. Thus, the City has had to use part of its general revenues to help fund routine street work. When street reconstruction has been needed, it has historically been funded by the local taxpayers, except for an occasional limited grant opportunity from federal or state funding.

In 1995, the City completed a comprehensive Capital Improvement Street Inventory to provide a long-range guide for street construction. The study analyzed the condition of our 32 miles of streets and projected an approximate timeline for future projects.

According to the plan, approximately one-half of all City streets needed reconstruction during the first ten years, and the balance of the street system needed a similar major investment during the second ten-year period. This was estimated to cost \$5,700,000 for the first ten-year phase and \$6,300,000 for the second ten-year phase. However, the scope of work, as originally envisioned, was primarily based on milling and the recapping of streets with no provision for the needed replacement of water and sewer utility infrastructure and little significant repair to the base of the street system. The City had two options to finance this critical need: special assessments or a voter-approved millage.

The First Ballot Proposal

In 1996, the City Commission authorized a ballot proposal for the November 5 General Election, which would allow the City to issue bonds to fund the street repair program, and levy additional millage to pay for the bonds. This decision was reached after lengthy discussion among City officials and interested citizens about the relative merits of bond financing versus special assessments. The voters agreed that bonds supported by millage were preferred rather than special assessments for street repairs and approved the ballot proposal 2,743 YES to 1,268 NO - a margin of 68% to 32%.

Specifically, the November 1996 ballot authorization allowed the City to issue up to \$12,000,000 in a series of bonds which were ultimately sold in 1997, 1998, 2002, and 2004. This method of funding was different than originally anticipated in that there was not a seven-year gap in construction between the first phase and a second phase of construction. Construction for the program remained essentially continuous from 1997 through 2006 until the exhaustion of available approved bond proceeds.

Shortly after the inception of the construction process in 1997, it became readily apparent that a construction approach based on milling and capping of all streets would be an inadequate approach to the long-term needs of maintaining the City's street infrastructure. Specifically, it was clear that significant replacement of both water and sewer utility systems needed to occur as street reconstruction proceeded. In addition, a program of simply milling and capping existing streets would provide a very short-term relief necessitating further surface repair in as little as five to seven years. Based on these concerns, the City Commission

approved a change in the scope of construction which addressed utility and street base reconstruction, providing for longer useful life for the repaired streets. Inherent in this change, however, was the inability to completely repair of all City streets within the \$12 million approval because of the higher cost of the more comprehensive repair program.

By the holiday season of 2006, the City had exhausted the original resources of the street repair program with the completion of reconstruction of Union Street, Blunk Street, Ann Street and Pacific Avenue. In January of 2007 all traffic on Sheldon Road was closed north of Penniman and south of M-14 to begin the long-awaited two-year construction process of a new railroad underpass. This process consumed the remaining \$600,000 of City street construction funds previously set aside in reserve and relied heavily on City Municipal Services employees for the duration of the complex construction process. Because of concerns related to the underpass project, the existing street reconstruction program was placed on hold until a new vote of the electorate could be held to decide whether the reconstruction program would be continued.

The Second Ballot Proposal:
Continuation of the Street Construction Program

During the summer and fall of 2006 the City Commission held a series of discussions regarding the proposed continuation of the street construction program. Presentations by the City's consulting engineers, Wade-Trim Associates, revealed that, following completion of the fall 2006 construction season, approximately 13 miles of streets had been reconstructed since 1997. An additional 8.5 miles of City streets are constructed of concrete and either did not need repair or would be repaired as part of the City's concrete patch program. Of the remaining 10.5 miles of road needing repair, the City engineers identified 5.5 miles to be addressed in the first five years of the construction program. The balance of streets would be repaired in a subsequent five-year construction period. It is anticipated that all City streets needing repair will have been repaired within 20 years of the original inception of the program.

The estimated cost to repair remaining City streets in need was \$10 million and an additional \$5 million to address water and sewer utility repairs. The costs would be financed by the issuance of \$5 million of bonds in the summer of 2008 and an additional \$5 million four years later. Utility replacement related to street repairs would be financed through fund balance reserves and additional bonding. Depending on anticipated interest expense, the life of the bonds is not expected to exceed 15 years.

In 2007, the City Commission authorized a second ballot proposal for the November 6 General Election which would allow the City to issue bonds to fund a second phase of the street repair program, and levy additional millage to pay for the bonds. This decision was reached after lengthy discussion during budget deliberations and presentations made for the benefit of the public by the City administration. The voters supported a continuation of the street construction program by a vote of 1,003 YES to 613 NO - a margin of 62% to 38%.

Specifically, the November 2007 ballot authorization allowed the City to issue up to an additional \$10 million in a series of bonds which were sold in 2008 and again in 2012. Fortunately, sewer televising, and preliminary engineering had already been authorized for several streets, which were high on the remaining priority list, and the City was able to proceed with the initial construction under the second phase of the program during the

summer of 2008.

**The Third Ballot Proposal:
Continuation of the Street Construction Program**

In early 2018, the City exhausted the final funds from the 2012 bond sale and began to internally finance street construction. Following the completion of the 2018 and 2019 approved street projects, it became evident that, due to depleting reserves available in the Local Street Fund, the City would either need to take a hiatus on local street construction until revenue from gas and weight tax replenished the City's reserves or ask the voters to approve the continuation of the street bond program. After lengthy discussions over the summer of 2019 with the City staff and engineers, the City Commission approved a street bond ballot proposal to sell up to \$12 million in bonds for the purpose of street construction at the August 5, 2019 City Commission meeting. On November 5, 2019, the electorate, for the third time supported the City Street Construction Program by a vote of 1,028 YES to 723 NO - a margin of 59% to 41%.

City Utility Line Replacement and County Roads

Mill Street, Sheldon Road, Ann Arbor Road and Plymouth Road east of Mill Street are maintained by Wayne County. When re-paving is required, the county typically assesses a local share, which is also paid from the bond construction funds, if available, or from the City's General Fund. Therefore, property owners residing on these streets are treated the same as those who have benefited from street reconstruction during the past ten years.

Water and Sewer Lines Replacement

Historically, costs to replace water and sewer utility lines have been financed directly by water and sewer rate increases or indirectly by the sale of revenue bonds. The sale of revenue bonds is ultimately more expensive than direct funding but enables a more moderate increase in utility rates than direct funding. Both approaches allocate costs to users benefitting from the service. Because of the staggering cost of some of the improvements which are imminent in the City, voter-approved bonds or limited tax general obligations bonds would be more viable. For the past 15 years, the City Administration has recommended that utility improvements be financed directly through rates or through LTGO (Limited-Tax General Obligation) bonds when needed or desired as a matter of policy by the City Commission. During 2012, bond rates fell dramatically, and all outstanding revenue bonds reached their call dates. The City Administration recommended that these bond issues, as well as the 2003 LTGO capital improvement bonds be refinanced with a single LTGO refunding bond, saving approximately \$274,000 in interest expense over the remaining life of these original bond issues. For the Fiscal Year 2021/22 budget proposal, the City has budgeted \$690,000 in excess water and sewer funds to pay for Water and Sewer line replacement to coincide with the street construction.

The Existing Street Construction Program

Listed on the following pages are streets reconstructed during the first ten years of the construction program initiated in 1997, as well as the final ten seasons of construction from 2008 and into the winter of 2020 under the voter-authorized continuation of the program. In most years, in the first construction phase, actual construction costs were more than

anticipated due to higher costs and expanded scope of the projects.

The 1997 Construction Program:

Ann Arbor Trail.....	Deer Street to the east City limits
Elizabeth.....	Ann Arbor Trail to Roe
Farmer.....	Mill to Sheldon
Fralick.....	Main to Harvey
Garling.....	Parkview to Parkview
Parkview.....	Park to the Cul-de-sac
Harvey.....	Penniman to William

North Main and South Main were included in the 1997 bid program but were removed from the 1997 contract when the contractor appeared unable to complete all the work during the season.

The 1998 Construction Program:

N. Main.....	Church to Mill
S. Main.....	Wing to Ann Arbor Rd
Church.....	N. Main to Harvey
Adams.....	Church to one block north
Wing.....	Harvey to S. Main
Fairground.....	Ann Arbor Trail to Fair
Joy.....	Fairground to Virginia
N. Evergreen.....	Penniman to William

The 1999 Construction Program:

Goldsmith.....	Sheldon to Eastern End
Junction.....	Sheldon to Eastern End
N. Evergreen.....	William to Junction
William.....	Arthur to Harvey
Church.....	Penniman to Harvey
Arthur.....	William to Penniman
Harvey.....	Penniman to Wing
Wing.....	S. Main to Deer
Starkweather.....	Northville to N. Main
Pearl.....	Starkweather to Mill
Liberty.....	Amelia to Mill
Spring.....	Starkweather to Mill

The 2000 Construction Program:

Northville Rd.....	Rouge River to Mill
Mill.....	Wilcox to Plymouth
Ann Arbor Rd.....	Sheldon to Mill

The 2001 Construction Program:

Ann Arbor Trail..... Sheldon to Harvey
 Maple..... Deer to Fairground
 Herald..... Maple to Linden

The 2002 Construction Program:

Penniman..... Sheldon to Harvey
 Sunset..... Irvin east to Adams

The 2003 Construction Program:

Elm..... McKinley to Evergreen
 Woodland Place..... McKinley to Evergreen
 Linden..... McKinley to Evergreen
 Evergreen..... Linden to Elm
 McKinley..... Linden to Maple

The 2004 Construction Program:

Ross..... McKinley to South Main

The 2005 Construction Program. No streets were re-constructed during the 2005 construction year. However, sewer line improvements were made to Jener Street between Ann Arbor Trail and Maple and water main improvements were installed in Riverside Cemetery. Although neither of these projects obligated funds from the street construction program, the work is indicated here in that the construction was authorized as an extension to prior road improvement construction contracts.

The 2006 Construction Program:

Union..... N. Main to Penniman
 Ann..... Junction to William
 Blunk..... Junction to Church
 Pacific..... Junction to William

The 2007 Construction Program. No street construction was completed during the 2007 construction season pending a vote in November 2007 on the continuation of the street construction program. In January of 2007, construction began on the underpass of the C&O Railroad at its crossing with Sheldon Road. This construction was essentially completed, and Sheldon Road was re-opened early in December of 2008. The project involved moving the main three-foot diameter water supply to the City of Plymouth from the Detroit water system located in the Sheldon Road right of way, construction of a new storm water pumping station, and construction of a new railroad bridge spanning the four lanes of Sheldon Road. The work was funded by a federal grant and contributions from the C&O Railroad, State of Michigan, Wayne County, Plymouth Township and the City of Plymouth.

Phase 2 Construction

The 2008 Construction Program:

Auburn.....	Penniman to Junction
Arthur.....	William to Junction
McKinley.....	Ann Arbor Trail to Sheridan
Sheridan.....	Sheldon to McKinley

The 2009 Construction Program:

Maple.....	Sheldon to Harvey
Park Place.....	S. Evergreen to McKinley
Adams.....	Farmer to Junction
Evergreen.....	Penniman to Elm

The 2010 Construction Program:

Holbrook.....	Plymouth to South End
Hartsough.....	Main to Fairground
Burroughs.....	Main to Fairground
Irvin.....	William to Junction

2010 DDA Projects

Ann Arbor Trail.....	Forest to Deer/Union
Main.....	Ann Arbor Trail to Penniman

The 2011 and 2012 Construction Programs. The 2008 general obligation bond issue totaling \$5 million was sized to cover construction years 2008 through 2012. Listed below are the additional five years of this work. During the summer and fall of 2009, the DDA also embarked on a \$2 million upgrade to streets and streetscape within the DDA district. This program began in March of 2010 and was completed during the 2011 construction season.

The 2011 Construction Program:

Dewey.....	Burroughs to Byron
Roosevelt.....	Ross to Burroughs
Simpson.....	Dewey to Ross
Byron.....	Main to Ross

2011 DDA Projects

Penniman.....	Harvey to Union
Union.....	Penniman to Ann Arbor Trail
Ann Arbor Trail.....	Harvey to Forest
Main.....	Wing to Ann Arbor Trail
Main.....	Penniman to Church
Forest.....	Ann Arbor Trail to Wing
Fralick.....	Harvey to Main

The 2012 Construction Program:

Harvey.....	Wing to Sutherland
Sutherland.....	Main to McKinley
Adams (design only).....	North of Church to Farmer

The 2013 Construction Program:

Harvey.....	Sutherland to Ann Arbor Road
Linden.....	Main to McKinley

The 2014 Construction Program:

Harvey.....	Church to Junction
Spring.....	Mill to Holbrook
Jener.....	Ann Arbor Trail to Maple

The 2015 Construction Program:

Mill (Lilley) – County Road.....	Ann Arbor Road to Main/Plymouth - Water/Sewer only – Street by County
Church.....	Penniman to Union
Provincetown.....	Nantucket to Sheldon
Roe.....	Hamilton to east end
Virginia.....	Fair to north of Joy

The 2016 Construction Program:

Mill (Lilley) – County Road.....	Ann Arbor Road to Main/Plymouth
Karmada.....	Junction to Farmer
Deer.....	Ann Arbor Trail to Maple
Fleet Street Alley.....	Ann Arbor Trail to Harvey
Forest Alley.....	Forest Ave to Wing St.
Rear yard W/S Alley Work.....	Dewey to Main

The 2017 Construction Program:

Byron.....	Main to Ross
Ross.....	Byron to Dewey
Dewey.....	Hartsough to Byron
Major Streets.....	Scattered mill and fill

The 2018 Construction Program:

Junction.....	Sheldon to Pacific
Simpson.....	Ross to Dewey

The 2019 Construction Program:

Junction.....	Pacific to Ann
Ross.....	Evergreen to McKinley

Phase 3 Construction

On April 1, 2020, the City completed phase one of its bond sale from the November 2019 vote. The City sold \$6,140,000 with a premium of \$753,881 to fund street construction over the next three years, at which time the City will sell the remaining \$5,386,119. These bonds will allow the City to continue its annual street construction program, while allowing the Major and Local Street Funds to replenish their depleted reserves.

The 2020 Construction Program:

Main.....	Church to Wing
Junction.....	Ann to Karmada
Farmer.....	Blunk to Railroad Crossing
Dewey.....	Ross to Byron
Evergreen.....	Farmer to Blanche
Theodore.....	Main to Car Wash entrance

The 2021 Construction Program:

Hartsough.....	Harvey to McKinley
Jener.....	Linden to Wing
Harvey.....	W. Ann Arbor Trail to Penniman

STREET REPAIR PROGRAM

TABLE I

2012 Street Bond/2002 Refunding Issue

Amount:	\$5,920,000
Rate:	2.79%

Fiscal Year	Interest Due Oct 1st	Interest Due April 1st	Principal Due April 1st	Total Due	Principal Balance
					\$5,920,000
2012 / 13	75,218	83,575	\$195,000	\$353,793	5,725,000
2013 / 14	81,625	81,625	205,000	368,250	5,520,000
2014 / 15	79,575	79,575	210,000	369,150	5,310,000
2015 / 16	77,475	77,475	215,000	369,950	5,095,000
2016 / 17	75,325	75,325	430,000	580,650	4,665,000
2017 / 18	71,025	71,025	210,000	352,050	4,455,000
2018 / 19	67,875	67,875	220,000	355,750	4,235,000
2019 / 20	64,575	64,575	210,000	339,150	4,025,000
2020 / 21	60,375	60,375	995,000	1,115,750	3,030,000
2021 / 22	45,450	45,450	1,010,000	1,100,900	2,020,000
2022 / 23	30,300	30,300	1,010,000	1,070,600	1,010,000
2023 / 24	15,150	15,150	1,010,000	1,040,300	0
Total	\$743,968	\$752,325	\$5,920,000	\$7,416,293	

2020 Street Bond Issue

Amount:	\$6,140,000
Rate:	4.00%/3.00%

Fiscal Year	Interest Due Oct 1st	Interest Due April 1st	Principal Due April 1st	Total Due	Principal Balance
					\$6,140,000
2020 / 21	109,175	109,175	\$515,000	\$733,350	5,625,000
2021 / 22	98,875	98,875	535,000	732,750	5,090,000
2022 / 23	88,175	88,175	555,000	731,350	4,535,000
2023 / 24	77,075	77,075	580,000	734,150	3,955,000
2024 / 25	65,475	65,475	605,000	735,950	3,350,000
2025 / 26	53,375	53,375	625,000	731,750	2,725,000
2026 / 27	40,875	40,875	650,000	731,750	2,075,000
2027 / 28	31,125	31,125	670,000	732,250	1,405,000
2028 / 29	21,075	21,075	690,000	732,150	715,000
2029 / 30	10,725	10,725	715,000	736,450	0
Total	\$595,950	\$595,950	\$6,140,000	\$7,331,900	

GRAND TOTAL	\$1,339,918	\$1,348,275	\$12,060,000	\$14,748,193
--------------------	--------------------	--------------------	---------------------	---------------------

STREET REPAIR PROGRAM - DEBT SERVICE

TABLE II.
Debt Service and Millage Requirements

Value of 1 Mill*	Fiscal Year	1997 GO Issue	1998 GO Issue	2002 GO Issue	2004 GO Issue	2014 REF Issue	2008 GO Issue	2012 GO/REF Issue	2020 GO Issue	TOTAL DEBT	Millage Required
388,762	2002 / 03	637,995	101,200	149,771						888,966	2.35
400,949	2003 / 04	620,300	117,800	155,725						893,825	2.31
398,602	2004 / 05	626,868	113,500	162,913	147,506					1,050,787	2.59
412,826	2005 / 06	636,525	109,100	164,725	177,008					1,087,358	2.65
440,202	2006 / 07	638,975	104,600	171,350	177,008					1,091,933	2.42
454,380	2007 / 08		177,600	177,600	432,008					609,608	1.23
459,204	2008 / 09		193,475	193,475	418,083		624,280			611,558	1.25
451,635	2009 / 10		193,275	193,275	423,083		651,805			1,240,638	2.77
439,067	2010 / 11		197,875	197,875	422,483		663,993			1,272,163	2.89
430,537	2011 / 12		197,075	197,075	436,483		475,055	353,793		1,297,550	2.91
414,693	2012 / 13		-	-	429,483		497,493	368,250		1,258,330	2.97
415,478	2013 / 14		-	-	382,541		528,618	369,150		1,248,284	3.07
426,225	2014 / 15		-	-	-	400,849	543,055	369,950		1,298,617	2.97
435,687	2015 / 16		-	-	-	408,743	366,368	580,650		1,321,748	2.91
440,812	2016 / 17		-	-	-	413,309	405,680	352,050		1,360,327	2.94
479,038	2017 / 18		-	-	-	627,732	443,118	355,750		1,385,462	2.85
503,996	2018 / 19		-	-	-	639,009	1,163,680	339,150		1,437,877	2.80
541,763	2019 / 20		-	-	-					1,502,830	2.68
569,073	2020 / 21		-	-	-				733,350	1,849,100	3.11
578,751	2021 / 22		-	-	-				732,750	1,833,650	2.79
610,351	2022 / 23		-	-	-				731,350	1,801,950	2.95
636,043	2023 / 24		-	-	-				734,150	1,774,450	2.79
648,764	2024 / 25		-	-	-				735,950	735,950	1.13
661,739	2025 / 26		-	-	-				731,750	731,750	1.11
674,974	2026 / 27		-	-	-				731,750	731,750	1.08
688,473	2027 / 28		-	-	-				732,250	732,250	1.06
702,243	2028 / 29		-	-	-				732,150	732,150	1.04
716,288	2029 / 30		-	-	-				736,450	736,450	1.03
TOTAL		3,160,663	546,200	1,763,784	3,445,683	2,489,642	6,363,143	7,416,293	7,331,900	32,517,307	

* (Total city taxable value less DDA and Brownfield captured values) / 1,000

BUDGET OVERVIEWS

REVIEW SESSIONS #1 THRU # 3

Following are summaries provided to the City Commission for each of the budget sessions conducted during deliberations on this year's proposed City Budget. Each of the overviews provides information on proposed expenditure reductions and policy changes necessary to achieve a balanced budget considering this year's continuing concerns over revenue constraints.

BUDGET HEARING RESOLUTION

The following resolution is for the 2022 - 2023 City Budget Hearing for June 6, 2022. The adjustments in the proposed budget which were made during the review sessions with the City Commission are summarized on the pages following the resolution.

The proposed property tax levy is as follows:

	Maximum	Actual	Proposed
	2022 / 23	2021 / 22	2022 / 23
General Fund Operating	10.3410 Mills	10.4592 Mills	10.3410 Mills
2012 / 2020 Debt	Unlimited	2.7900 Mills	2.9500 Mills
Solid Waste / Recycling	2.0661 Mills	1.8200 Mills	1.8200 Mills
GRAND TOTAL LEVY	12.4071 Mills	15.0692 Mills	15.1110 Mills

The total authorized millage, after the Headlee rollback, is 12.4071 mills for operating purposes in addition to the millage necessary to provide debt service for the voted street bonds issued in 2012 and 2020. The total proposed millage for fiscal year 2022/23 of 15.1110 mills is .0418 mills more than that for the previous fiscal year.

RESOLUTION

2022-2023 CITY BUDGET HEARING

WHEREAS, the 2022-2023 City Budget was presented to the City Commission by the City Manager on April 4, 2022, and was reviewed by the City Commission with the Administration during three public study sessions; and

WHEREAS, various modifications have been made to the proposed budget based on a review of projected revenues and expenditures and the City's priorities for various programs and projects;

NOW, THEREFORE, BE IT RESOLVED, that the City Commission hereby calls a public hearing to consider the proposed 2022-2023 City Budget, as revised, in accordance with the following notice:

NOTICE OF PUBLIC HEARING

City of Plymouth
NOTICE OF PUBLIC HEARING
2022 - 2023 PROPOSED CITY BUDGET

Notice is hereby given that a public hearing will be held on Monday, June 6, 2022, at 7:00 P.M. in the Commission Chambers of City Hall at 201 South Main Street in the event of inclement weather, for the purpose of discussing and receiving public comments on the proposed 2022 - 2023 City Budget.

Proposed 2022 City Millage Rates

The property tax millage rates proposed to be levied to support the proposed budget will be a subject of this hearing. The following statements are provided concerning the 2022 proposed millage levies for the City of Plymouth:

The 2022 tax rate for City operating millage is proposed to be 10.3410 mills, which is .1182 mills less than the 2021 operating tax rate. The City Commission has the authority under the City Charter to set the operating millage rate, within the maximum allowed rate of 10.3410 mills, as adjusted by the Headlee millage roll-back formula.

The 2022 tax rate for debt service millage to fund debt service requirements for the 2012 and 2020 General Obligation and Limited Tax General Obligation refunding bond issues is proposed to be 2.9500 mills, which is .1600 mills more than the 2021 tax rate.

The 2022 tax rate for City solid waste and recycling millage is proposed to be 1.8200 mills which is the same as the 2021 tax rate.

The total City millage for all purposes is proposed to be 15.1110 mills for 2022, which is .0418 mills less than the 2021 total City tax rate.

Property Tax Administration Fee

Pursuant to Section 211.44(3) of the General property Tax law a property tax administration fee of 1% is proposed to be levied on the total of all property taxes levied, both real and personal, on both the Summer Levy due July 1, 2022 and the Winter Levy due December 1, 2022 as authorized by a 5 - 2 vote of the City Commission at a scheduled budget meeting held on April 25, 2016.

Equalization Factors

Wayne County established tentative 2022 equalization factors of 1.0668 for the residential class of property, 1.0175 for the commercial class of property and 1.0352 for the industrial class of property. Since the City has adjusted assessments for all property classes for 2022 by the proposed factors, all 2022 equalization factors will be set at 1.0000.

2022 - 2023 Proposed City Budgets

The budgets for the various funds of the City of Plymouth are proposed for 2022/23 as follows:

Revenues		Expenditures	
GENERAL FUND			
Property taxes	\$ 6,769,220	Administration	\$ 2,273,386
Licenses & Permits	3,700	Buildings & Grounds	200,450
Federal Grants	479,100	Police Department	4,413,260
State-shared Revenue	1,169,387	Fire Department	1,225,125
Sales of Service	890,430	Public Works Dept	934,955
Cemetery Revenue	157,500	Recreation & Culture	387,085
Parking Revenue	65,200	Capital Outlay	1,257,300
Other Revenue	1,626,647	Debt Service	32,565
Transfers-In	0	Transfers-Out	437,058
REVENUE TOTAL	\$ 11,161,184	EXPENDITURE TOTAL	\$ 11,161,184
MAJOR STREET FUND			
Gas & Weight Tax	\$ 774,382		
Contrib & Other	17,507		
REVENUE TOTAL	\$ 791,889	EXPENDITURE TOTAL	\$ 791,889
LOCAL STREET FUND			
Gas & Weight Tax	\$ 258,127		
Contrib & Other	411,710		
REVENUE TOTAL	\$ 669,837	EXPENDITURE TOTAL	\$ 669,837
RECREATION FUND			
Contrib. From G/F	\$ 250,000		
Prog. Fees & Other	896,500		
REVENUE TOTAL	\$ 1,146,500	EXPENDITURE TOTAL	\$ 1,146,500
WASTE & RECYCLING FUND			
Property Taxes	\$ 1,124,210		
Sales of Service & Other	535,205		
REVENUE TOTAL	\$ 1,659,415	EXPENDITURE TOTAL	\$ 1,659,415

	Revenues	Expenditures
OTHER CITY FUNDS		
Budget Stabilization Fund	\$ 55,000	\$ 55,000
Cemetery Trust Fund	\$ 25,000	\$ 25,000
Parking Fund	\$ 60,010	\$ 60,010
Brownfield Re-Development Authority Fund	\$ 365,690	\$ 365,690
DDA Operating Fund	\$ 1,211,660	\$ 1,211,660
Building Fund	\$ 622,950	\$ 622,950
Neighborhood Services Fund	\$ 92,730	\$ 92,730
Drug Law Enforcement Fund	\$ 2,310	\$ 2,310
OWI Forfeiture Fund	\$ 8,060	\$ 8,060
Omnibus Forfeiture Fund	\$ 1,100	\$ 1,100
2012 GO Bond & 2002 Refunding Bond Debt Fund	\$ 1,071,100	\$ 1,071,100
2012 W/S Refunding Bond Debt Fund	\$ 72,600	\$ 72,600
2015 LTGO Cap Imp Bond Debt Fund - DDA	\$ 223,610	\$ 223,610
2015 LTGO Cap Imp Bond Debt Fund - W/S	\$ 226,690	\$ 226,690
2020 GO Debt Fund	\$ 826,450	\$ 826,450
Public Improvement Fund	\$ 50	\$ 50
Recreation Capital Improvement Fund	\$ 165,000	\$ 165,000
2015 LTGO Cap Imp Bond Construction Fund - DDA	\$ 825,800	\$ 825,800
DDA Capital Improvement Fund	\$ 25,050	\$ 25,050
2020 GO Bond Construction Fund	\$ 1,796,875	\$ 1,796,875
Water / Sewer Capital Improvement Fund	\$ 800,050	\$ 800,050
Water / Sewer Operating & Maintenance Fund	\$ 5,139,085	\$ 5,139,085
Brownfield Site Remediation Fund	\$ 50	\$ 50
Equipment Fund	\$ 813,340	\$ 813,340

Transfers between Appropriations

As provided in State law, the general appropriations resolution is proposed to allow the City Manager to transfer up to ten percent (10 %) of each appropriation to any other appropriation within each fund, but not from Reserve Accounts nor between funds.

Copies of Proposed Budget Available

A complete copy of the 2022 - 2023 City Budget is available for public inspection at the City Clerk's office during regular business hours and also at the Plymouth District Library during its regular hours of operation.

Maureen A. Brodie, CMC
City Clerk

Publish Date: Sunday, May 8, 2022

**NOTE: LEGAL REQUIREMENT - at least 11-point type required for paragraphs,
with titles being any suitable larger point size**

DEBT RETIREMENT SCHEDULES

General Debt Policy..... 87

This Policy was adopted in early 2015 prior to the adoption of the 2016/17 City Budget and is intended to provide guidance and direction to the City Commission and Administration in the development of funding for long range capital improvement projects which are of such size and scope that they cannot be funded through the normal annual appropriation process. The Policy is intended to work in conjunction with the already adopted policy on capital outlay planning described in the previous section of this budget.

Table I. General and Special Bonded Debt - **Schedule by Bond Issue**..... 92

This schedule shows the total annual principal and interest for each City bond issue which has been issued directly by the City. It includes General Obligation (GO) debt and Limited Tax General Obligation Debt (LTGO) for public improvements. Some bond payments are shared by more than one activity in a fund, or by more than one fund, in which case each percentage share is shown in Table II.

Table II. General and Special Bonded Debt - **Schedule by Payment Source**..... 93

This schedule shows the annual grand total principal and interest for each City fund for each fiscal year that has remaining debt to be paid. Beginning with the 2009/10 fiscal year, the City had no remaining debt obligations for either the Municipal Building Authority (MBA) or the Downtown Development Authority (DDA). However, the 2010 and part of the 2015 LTGO Bond payments, although direct obligations of the City, are reimbursed by the DDA.

Table III. History of Total Annual Debt - **Schedule by Payment Source**..... 95

This schedule shows the history of total annual debt, by payment source for paid and outstanding debt service, beginning in fiscal year 1993/94.

Table IV. Equipment Loans and Land Contracts - **Schedule by Loan Contract**..... 99

This schedule shows the annual payments which must be made for each land, lease, and equipment loan contract held by the City. All remaining debt of this nature is currently an obligation of the Equipment Fund.

CITY OF PLYMOUTH

DEBT MANAGEMENT POLICY

The following debt management policy should be used to provide the general framework for planning and reviewing debt proposals. The City Commission recognizes there are no absolute rules or easy formulas that can substitute for a thorough review of all information affecting the City's debt position. Debt decisions should be the result of deliberative consideration of all factors involved.

1. General Debt Policy

- 1.1 The city shall seek to maintain and, if possible, to improve its current AA bond rating so borrowing costs are minimized and access to credit is preserved. It is imperative that the city demonstrates to rating agencies, investment bankers, creditors, and taxpayers that city officials are following a prescribed financial plan. The city will follow a policy of full disclosure by communicating with bond rating agencies to inform them of the city's financial condition.
- 1.2 The city recognizes that it is of the utmost importance that elected and appointed city officials, and all others associated with the issuance of city debt, not only avoid the reality of a conflict of interest, but the appearance thereof as well. City officials must conduct themselves in a manner consistent with the best interests of the city and taxpayers. Elected and appointed city officials should avoid even the appearance of linkages between politics and public finance that can erode the confidence of taxpayers, ratepayers, and voters. This includes avoiding gratuities, and political contributions of more than nominal value from service providers and the disclosure of all possible conflicts of interest shall be provided in writing and filed with the City Clerk.
- 1.3 Bonds will be sold on a competitive basis unless it is in the best interest of the city to conduct a negotiated sale. Competitive sales will be the preferred method. Negotiated sales may occur when selling bonds for a defeasance of existing debt, for current or advanced refunding of debt, or for other appropriate reasons.

2. Taxpayer Equity

- 2.1 The City of Plymouth's property taxpayers and residents who benefit from projects financed by bonds should be the source of the related debt service funding. This principle of taxpayer equity should be a primary consideration in determining the type of projects selected and type of bonds used for financing through bonds when the benefit of the bond fund accrues to a specific group such as the case with special assessment bonds or economic development bonds. Furthermore, the principle of taxpayer equity shall be applied for setting rates in determining net revenues for bond coverage ratios.

3. Uses

- 3.1 Bond proceeds should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment, such as fire engines, or other costs as permitted by law.

Utility revenue bond proceeds may be used to establish a debt service reserve as allowed by State law. Acceptable uses of bond proceeds can be viewed as items, which can be capitalized. Non-capital furnishings and supplies will not be financed from bond proceeds. Refunding bond issues designed to restructure currently outstanding debt are an acceptable use of bonds proceeds. It is the intent of this section to restrict the use of bond proceeds, generally, for financing projects which are capital in nature and not related to operations.

4. Decision Analysis

4.1 Whenever the city is contemplating a possible bond issue, information will be developed concerning the following four categories commonly used by rating agencies assessing the city's creditworthiness. The subcategories are representative of the types of items to be considered. The Finance Director will present this information to the City Manager:

4.1. a Debt Analysis

- Debt capacity analysis
- Purpose for which debt is issued
- Debt structure
- Debt burden
- Debt history and trends
- Adequacy of debt and capital planning
- Obsolescence of capital plant

4.1. b Financial Analysis

- Stability, diversity, and growth rates of tax or other revenue sources
- Trend in assessed valuation and collections
- Current budget trends
- Appraisal of past revenue and expenditure trends
- History and long-term trends of revenues and expenditures
- Evidences of financial planning
- Adherence to generally accepted accounting principles
- Audit results
- Fund balance status and trends in operating and debt funds
- Financial monitoring systems and capabilities
- Cash flow projections

4.1. c Governmental and Administrative Analysis

- Government organization structure
- Location of financial responsibilities and degree of control
- Adequacy of basic service provision
- Intergovernmental cooperation/conflict and extent of duplication
- Overall city planning efforts

4.1. d Economic Analysis

- Geographic and location advantages
- Population and demographic characteristics
- Wealth indicators
- Housing characteristics
- Level of new construction
- Types of employment, industry, and occupation
- Evidences of industrial decline

- Trend of the economy

- 4.2 The city may use the services of qualified internal staff and outside advisors to assist in the analysis, evaluation, and decision process, including bond counsel and financial advisors. Recognizing the importance and value to the city's creditworthiness and marketability of the city's bonds, this policy is intended to ensure that potential debt complies with all laws and regulations, as well as sound financial principles.

5. **Debt Planning**

- 5.1 Unlimited-tax general obligation bond borrowing should be planned and the details of the plan should be included in the City's Capital Improvement Plan.
- 5.2 Unlimited-tax general obligation bond issues should be included in at least two Capital Improvement Plans preceding the year of the bond sale. The first inclusion should contain a general description of the project, its timing, and financial limits; subsequent inclusions should become increasingly specific.

6. **Communication and Disclosure**

- 6.1 Significant financial reports affecting or commenting on the City will be forwarded to the rating agencies. Each bond prospectus will follow the disclosure guidelines of the Government Finance Officers Association of the U.S. & Canada.
- 6.2 The city should attempt to develop coordinated communication processes concerning collective plans for future debt issues with all other jurisdictions with which it shares a common property tax base. Reciprocally, shared information on debt plans including amounts, purposes, timing, and types of debt would aid each jurisdiction in its debt planning decisions.

7. **Unlimited-Tax General Obligation (UTGO or GO) Bonds**

- 7.1 Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
- 7.2 Generally, bonds cannot be issued for a longer maturity schedule than a conservative estimate of the useful life of the asset to be financed. The city will attempt to keep the average maturity of general obligation bonds at or below 20 years. The city will limit the total of its general obligation debt to 10% of the city's assessed value.
- 7.3 Whenever possible, the city will finance capital projects by using self-supporting bonds issued under Act 34 of 2001. Revenue bonds may be used because they assure the greatest degree of equity because those who benefit from a project and those who pay for a project are most closely matched.

8. **Limited Tax General Obligation (LTGO) Debt**

- 8.1 Limited tax general obligation bonds should be considered only when constraints preclude the practice of voter approved general obligation bonds. As a precondition to the issuance of limited tax general obligation bonds, all alternative methods of financing should have been investigated. Consideration should always be given to

provide a pledge of facility revenue to accompany the basic pledge of limited tax revenues.

8.2 Limited tax general obligation bonds should only be issued under certain conditions:

8.2.a A project to be financed will generate positive net revenues, i.e., additional revenues generated by the project will be greater than the debt service requirements. The net revenues should be positive over the life of the bonds, and be positive each year if possible. The city recognizes that net revenues may not be positive in the early years of certain projects, but should be positive within a reasonable time period of five to seven years. These calculations will be made on a conservative basis so that the potential for a long-term net decrease in general fund revenues is minimized.

8.2.b Matching fund monies are available which may be lost if not applied for in a timely manner.

8.2.c Catastrophic conditions.

9. **Debt Coverage**

9.1 It is city policy that each utility or enterprise should provide adequate debt service coverage. A specific factor is established by the City Commission that projected operating revenues in excess of operating expenses less capital expenditures, depreciation and amortization in the operating fund should be at least 1.2 times the annual debt service costs. An example of the debt coverage calculation follows:

Debt Coverage Example:

Operating Revenues	\$13,903,166	
Operating Investment Income	751,270	
Total Operating Revenue	\$14,654,436	
Operating Expenses	\$11,644,355	
Less: Depreciation and Amortization	1,155,004	
Net Expenses	\$10,489,351	
Net Revenue Available for Debt Service	\$4,165,085	(1*)
Principal	\$1,520,000	
Interest	1,963,116	
Total Debt Service	\$3,483,116	(2*)
Debt Coverage Ratio (1* divided by 2*)	1.19	

10. **Short Term Financing/Capital Lease Debt**

- 10.1 Short-term financing or capital lease debt will be considered to finance certain equipment and rolling stock purchases when the aggregate cost of equipment to be purchased exceeds \$100,000. Adequate funds for the repayment of principal and interest must be included in the requesting service area's approved budget.
- 10.2 The term of short-term financing will be limited to the usual useful life period of the vehicle or equipment, but in no case will exceed ten years.

TABLE I. GENERAL AND SPECIAL BONDED DEBT

SCHEDULE BY BOND ISSUE

Bond Issue	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31
GO STREET PAVING BONDS / 2002 GO REFUNDING BONDS Issued: 4/19/2012 - \$5,920,000	P 1,010,000	1,010,000							
	I 60,600	30,300							
GO STREET PAVING BONDS Issued: 4/01/2020 - \$6,140,000	P 555,000	580,000	605,000	625,000	650,000	670,000	690,000	715,000	
	I 176,350	154,150	130,950	106,750	81,750	62,250	42,150	21,450	
LTGO W/S REFUNDING BONDS Issued: 4/19/2012 - \$1,935,000	P 70,000								
	I 2,100								
LTGO PARKING PURCHASE/W-S UTILITY CAP IMP BONDS Issued: 1/28/2015 - \$3,500,000	P 405,000	415,000	425,000						
	I 41,700	25,300	8,500						
Principal Total	2,040,000	2,005,000	1,030,000	625,000	650,000	670,000	690,000	715,000	0
Interest Total	280,750	209,750	139,450	106,750	81,750	62,250	42,150	21,450	0
ANNUAL GRAND TOTAL	2,320,750	2,214,750	1,169,450	731,750	731,750	732,250	732,150	736,450	0

* P - PRINCIPAL / I - INTEREST

TABLE II. GENERAL AND SPECIAL BONDED DEBT SCHEDULE BY PAYMENT SOURCE

Payment Source	% Share	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31
GO Debt Funds										
GO STREET PAVING BONDS/2002 REFUNDING BONDS Issued: 4/19/2012 - \$5,920,000	P	1,010,000	1,010,000							
	I	60,600	30,300							
GO STREET PAVING BONDS Issued: 4/01/2020 - \$6,140,000	P	555,000	580,000	605,000	625,000	650,000	670,000	690,000	715,000	
	I	176,350	154,150	130,950	106,750	81,750	62,250	42,150	21,450	
Principal Total		1,565,000	1,590,000	605,000	625,000	650,000	670,000	690,000	715,000	0
Interest Total		236,950	184,450	130,950	106,750	81,750	62,250	42,150	21,450	0
GO DEBT FUNDS TOTAL		1,801,950	1,774,450	735,950	731,750	731,750	732,250	732,150	736,450	0
DDA Operating Fund										
LTGO PARKING PURCHASE/W-S UTILITY CAP IMP BO Issued: 1/28/2015 - \$3,500,000	P	200,000	205,000	205,000						
	I	20,400	12,300	4,100						
Principal Total		200,000	205,000	205,000	0	0	0	0	0	0
Interest Total		20,400	12,300	4,100	0	0	0	0	0	0
DDA OPERATING FUND TOTAL		220,400	217,300	209,100	0	0	0	0	0	0

Payment Source	% Share	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31
Water / Sewer Operating Fund										
LTGO W/S REFUNDING BONDS Issued: 4/19/2012 - \$1,935,000	P	70,000								
	I	2,100								
LTGO PARKING PURCHASE/W-S UTILITY CAP IMP BC Issued: 1/28/2015 - \$3,500,000	P	205,000	210,000	220,000						
	I	21,300	13,000	4,400						
	Principal Total	275,000	210,000	220,000	0	0	0	0	0	0
	Interest Total	23,400	13,000	4,400	0	0	0	0	0	0
WATER / SEWER OPERATING FUND TOTAL										
		298,400	223,000	224,400	0	0	0	0	0	0
PRINCIPAL GRAND TOTAL										
		2,040,000	2,005,000	1,030,000	625,000	650,000	670,000	690,000	715,000	0
INTEREST GRAND TOTAL										
		280,750	209,750	139,450	106,750	81,750	62,250	42,150	21,450	0
ANNUAL GRAND TOTAL										
		2,320,750	2,214,750	1,169,450	731,750	731,750	732,250	732,150	736,450	0

* P - PRINCIPAL / I - INTEREST

TABLE III. HISTORY AND PROJECTIONS SCHEDULE BY PAYMENT SOURCE

Payment Source	1997 / 98	1998 / 99	1999 / 00	2000 / 01	2001 / 02	2002 / 03	2003 / 04	2004 / 05	2005 / 06	2006 / 07	2007 / 08	2008 / 09	2009 / 10	2010 / 11	2011 / 12	2012 / 13	2013 / 14	
General Debt																		
GENERAL FUND	P	112,488	91,171	127,306	114,850	97,937	140,290	143,205	126,228	139,914	139,995	152,000	159,500	102,500	107,500	112,500	50,000	52,500
	I	56,896	26,168	48,281	42,842	33,442	39,924	39,114	29,619	24,232	35,596	36,941	30,240	23,189	19,124	14,884	10,334	8,284
	Annual Total	169,384	117,339	175,587	157,491	131,379	183,404	183,129	155,847	164,146	175,591	188,941	189,740	125,689	126,624	127,384	60,334	60,784
GO DEBT FUNDS	P	415,000	470,000	495,000	525,000	555,000	670,000	690,000	730,000	770,000	810,000	365,000	380,000	730,000	895,000	955,000	835,000	895,000
	I	238,607	232,069	215,825	195,350	173,188	218,966	203,825	320,787	317,358	281,933	244,808	231,558	510,638	377,163	342,550	423,330	403,025
	Annual Total	653,607	702,069	710,825	720,350	728,188	888,966	893,825	1,050,787	1,087,358	1,091,933	609,808	611,558	1,240,638	1,272,163	1,297,550	1,258,330	1,298,025
MAJOR STREET FUND	P	9,835	10,811	11,789	545	543	55,998	58,699	1,600	1,800	1,900	1,900	2,100	2,300	2,400	2,600		
	I	2,896	1,972	878	190	20,844	41,256	39,650	602	554	496	429	363	286	198	104		
	Annual Total	12,731	12,783	12,666	734	21,388	97,254	98,348	2,202	2,354	2,396	2,329	2,463	2,586	2,598	2,704	0	0
LOCAL STREET FUND	P	562	621	584	612	610	48,772	51,073	2,400	2,700	2,850	2,850	3,150	3,450	3,600	3,900		
	I	221	265	229	213	17,801	35,543	34,221	904	832	744	644	544	429	296	156		
	Annual Total	783	886	813	825	18,411	84,315	85,293	3,304	3,532	3,594	3,494	3,694	3,879	3,896	4,056	0	0
RECREATION FUND	P	562	621	0	0	0	6,300	6,300	7,200	8,100	8,550	20,550	22,200	23,850	25,950	15,000	15,750	
	I	221	265	0	0	0	2,482	2,852	2,711	2,495	6,278	7,762	6,968	6,098	5,144	4,153	3,100	2,485
	Annual Total	783	886	0	0	0	8,782	9,152	9,911	10,595	14,828	28,312	29,168	29,948	30,103	18,100	18,235	0
WASTE / RECYCLING FUND	P	562	621	0	0	0	4,200	4,200	4,800	5,400	5,700	13,700	14,800	15,900	16,700	17,300	10,000	10,500
	I	221	265	0	0	0	1,655	1,901	1,807	1,663	4,185	5,175	4,645	4,065	3,430	2,769	2,067	1,657
	Annual Total	783	886	0	0	0	5,855	6,101	6,607	7,063	9,885	18,875	19,445	19,965	20,130	20,069	12,067	12,157
BUILDING FUND	P	562	621	0	0	0	1,400	1,400	1,600	1,800	1,900	5,900	6,350	6,800	7,150	7,350	5,000	5,250
	I	221	265	0	0	0	552	634	602	554	1,845	2,373	2,141	1,890	1,616	1,332	1,033	828
	Annual Total	783	886	0	0	0	1,952	2,034	2,202	2,354	3,745	8,273	8,491	8,690	8,766	8,682	6,033	6,078
EQUIPMENT FUND	P	949	1,049	987	1,034	1,032	5,336	5,337	4,800	5,400	5,700	9,700	10,550	11,400	11,950	12,550	5,000	5,250
	I	373	447	387	360	312	2,141	1,947	1,663	1,663	2,836	3,232	2,867	2,462	2,011	1,540	1,033	828
	Annual Total	1,322	1,496	1,375	1,395	1,344	7,283	7,478	6,607	7,063	8,536	12,932	13,417	13,862	13,961	14,090	6,033	6,078
Principal Total		540,520	575,515	635,666	642,041	655,122	932,296	960,213	878,628	935,114	976,595	571,600	598,650	896,200	1,069,350	1,137,150	920,000	984,250
Interest Total		299,656	261,716	265,600	238,755	245,588	345,514	325,147	358,839	349,351	333,912	301,164	279,326	549,057	408,981	367,488	440,897	417,107
GENERAL DEBT TOTAL		840,176	837,231	901,266	880,796	900,710	1,277,810	1,285,361	1,237,467	1,284,465	1,310,507	872,764	877,976	1,445,257	1,478,331	1,504,638	1,360,897	1,401,357

Payment Source	1997 / 98	1998 / 99	1999 / 00	2000 / 01	2001 / 02	2002 / 03	2003 / 04	2004 / 05	2005 / 06	2006 / 07	2007 / 08	2008 / 09	2009 / 10	2010 / 11	2011 / 12	2012 / 13	2013 / 14
Non-General Debt																	
DDA OPERATING FUND																	
P	200,603	223,878	117,437	117,160	117,028	117,188	121,114	130,093	131,803	132,605	85,500	85,500	0	0	90,006	92,149	92,149
I	160,894	154,531	49,247	42,158	37,804	31,524	26,330	26,139	19,332	15,413	6,728	2,426	0	4,276	10,356	9,218	7,951
Annual Total	361,497	378,409	165,684	159,318	154,833	148,711	147,444	156,232	151,135	147,918	92,228	87,926	0	4,276	100,362	101,367	100,100
SPECIAL ASSESSMENT FUND																	
P																	
I																	
Annual Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER / SEWER OPERATING FUND																	
P	36,014	36,782	101,289	91,651	97,743	118,925	123,934	137,600	184,800	170,900	221,612	231,689	246,726	260,683	267,883	272,140	274,997
I	21,194	19,546	114,646	159,349	149,966	151,182	164,603	174,700	168,332	176,873	176,883	167,123	157,015	145,829	134,018	51,819	54,777
Annual Total	57,198	56,308	215,945	250,999	247,710	270,087	288,537	332,390	333,132	347,773	398,495	398,812	403,741	406,512	401,901	323,959	329,774
Principal Total	236,617	260,640	218,736	208,810	214,772	236,113	245,049	287,693	296,603	303,405	307,112	317,169	246,726	260,683	357,889	364,289	367,146
Interest Total	182,078	174,077	162,693	201,506	187,771	182,685	190,933	200,929	187,664	182,286	183,290	169,549	157,015	160,705	144,374	61,037	62,727
NON-GENERAL DEBT TOTAL	418,695	434,717	381,629	410,316	402,543	418,798	435,981	488,622	484,257	495,690	490,402	486,718	403,741	410,788	502,263	425,326	429,873
Other Debt																	
LIBRARY DISTRICT																	
P	36,437	38,675															
I	14,301	7,203															
Annual Total	50,738	45,878	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58TH DISTRICT COURT																	
P	85,936	87,226	88,380	93,037	95,106	101,591	104,738	113,679	123,283								
I	48,243	43,988	38,799	35,007	33,461	28,896	23,643	19,194	13,471								
Annual Total	135,179	131,224	127,179	128,044	128,557	130,477	128,381	132,873	136,754	0	0	0	0	0	0	0	0
Principal Total	122,373	125,901	88,380	93,037	95,106	101,591	104,738	113,679	123,283	0	0	0	0	0	0	0	0
Interest Total	63,544	51,201	38,799	35,007	33,451	28,886	23,643	19,194	13,471	0	0	0	0	0	0	0	0
OTHER DEBT TOTAL	185,917	177,102	127,179	128,044	128,557	130,477	128,381	132,873	136,754	0	0	0	0	0	0	0	0
PRINCIPAL GRAND TOTAL																	
	899,510	962,056	942,782	943,888	965,000	1,270,000	1,310,000	1,280,000	1,355,000	1,250,000	878,712	915,819	1,142,926	1,330,033	1,495,039	1,284,289	1,351,396
INTEREST GRAND TOTAL																	
	545,278	486,994	467,292	475,268	466,510	557,085	539,723	578,962	550,486	526,198	484,454	448,875	706,072	559,087	511,862	501,934	479,835
ANNUAL GRAND TOTAL																	
	1,444,788	1,449,050	1,410,074	1,419,156	1,431,510	1,827,085	1,849,723	1,858,962	1,905,486	1,806,198	1,363,166	1,364,694	1,848,998	1,889,120	2,006,901	1,786,223	1,831,231

* P - PRINCIPAL / I - INTEREST

TABLE III. HISTORY AND PROJECTIONS SCHEDULE BY PAYMENT SOURCE

Payment Source	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31
General Debt																	
GENERAL FUND	P 55,000	57,500	60,000														
	I 6,099	3,758	1,275														
Annual Total	61,099	61,258	61,275	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GO DEBT FUNDS	P 625,000	660,000	715,000	545,000	605,000	1,330,000	1,510,000	1,545,000	1,565,000	1,590,000	605,000	625,000	650,000	670,000	690,000	715,000	715,000
	I 272,768	253,005	232,018	212,730	193,868	172,830	339,100	288,650	236,950	184,450	130,950	106,750	81,750	62,250	42,150	21,450	21,450
Annual Total	897,768	913,005	947,018	757,730	798,868	1,502,830	1,849,100	1,833,650	1,801,950	1,774,450	735,950	731,750	731,750	732,250	732,150	732,150	736,450
MAJOR STREET FUND	P																
	I																
Annual Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LOCAL STREET FUND	P																
	I																
Annual Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RECREATION FUND	P 16,500	17,250	18,000														
	I 1,830	1,127	383														
Annual Total	18,330	18,377	18,383	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WASTE / RECYCLING FUND	P 11,000	11,500	12,000														
	I 1,220	752	255														
Annual Total	12,220	12,252	12,255	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BUILDING FUND	P 5,500	5,750	6,000														
	I 610	376	128														
Annual Total	6,110	6,126	6,128	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EQUIPMENT FUND	P 5,500	5,750	6,000														
	I 610	376	128														
Annual Total	6,110	6,126	6,128	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Total	718,500	757,750	817,000	545,000	605,000	1,330,000	1,510,000	1,545,000	1,565,000	1,590,000	605,000	625,000	650,000	670,000	690,000	715,000	715,000
Interest Total	283,136	259,393	234,185	212,730	193,868	172,830	339,100	288,650	236,950	184,450	130,950	106,750	81,750	62,250	42,150	21,450	21,450
GENERAL DEBT TOTAL	1,001,636	1,017,143	1,051,185	757,730	798,868	1,502,830	1,849,100	1,833,650	1,801,950	1,774,450	735,950	731,750	731,750	732,250	732,150	732,150	736,450

Payment Source	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31
Non-General Debt																	
DDA OPERATING FUND	P	220,000	265,000	270,000	280,000	185,000	185,000	190,000	195,000	200,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000
	I	25,788	70,813	84,838	86,144	50,900	43,500	36,000	28,300	20,400	12,300	4,100	0	0	0	0	0
Annual Total		245,788	335,813	334,838	338,144	235,900	228,500	226,000	223,300	220,400	217,300	209,100	205,000	205,000	205,000	205,000	205,000
SPECIAL ASSESSMENT FUND																	
	P	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	I	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER / SEWER OPERATING FUND																	
	P	228,500	427,250	433,000	425,000	420,000	485,000	270,000	275,000	210,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000
	I	56,830	114,128	101,383	88,900	74,150	59,800	43,600	33,550	23,400	13,000	4,400	0	0	0	0	0
Annual Total		285,330	541,378	534,383	513,900	494,150	524,800	308,600	303,550	298,400	223,000	224,400	220,000	220,000	220,000	220,000	220,000
Principal Total		446,500	692,250	703,000	705,000	605,000	650,000	465,000	475,000	415,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000
Interest Total		82,617	184,941	166,220	147,044	125,050	79,800	61,850	43,800	25,300	8,500	0	0	0	0	0	0
NON-GENERAL DEBT TOTAL		529,117	877,191	869,220	852,044	730,050	534,800	526,850	518,800	440,300	433,500	433,500	433,500	433,500	433,500	433,500	433,500
Other Debt																	
LIBRARY DISTRICT																	
	P	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	I	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35TH DISTRICT COURT																	
	P	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	I	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER DEBT TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRINCIPAL GRAND TOTAL		1,165,000	1,450,000	1,520,000	1,250,000	1,210,000	1,985,000	2,010,000	2,040,000	2,005,000	1,030,000	625,000	670,000	690,000	690,000	715,000	715,000
INTEREST GRAND TOTAL		365,754	444,334	400,405	359,774	318,918	275,930	418,700	350,500	280,750	139,450	106,750	81,750	62,250	42,150	21,450	21,450
ANNUAL GRAND TOTAL		1,530,754	1,894,334	1,920,405	1,609,774	1,528,918	2,255,930	2,368,700	2,320,750	2,214,750	1,169,450	731,750	731,750	732,250	732,150	736,450	736,450

* P - PRINCIPAL / I - INTEREST

TABLE IV. EQUIPMENT LOANS AND LAND CONTRACTS SCHEDULE BY LOAN / CONTRACT

Loan / Contract	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
CAPITAL LEASE - ICE RESURFACER							
Equipment Fund							
Amount:	\$116,400	on 9/01/2017	17,723	18,317			
Terms:	3.3500%	for 7 years	1,207	614			
	P						
	I						
INSTALLMENT CONTRACT - PUMPER FIRE TRUCK							
Equipment Fund							
Amount:	\$582,357	on 12/15/2019	28,968	29,900	30,862	284,962	
Terms:	3.2100%	for 7 years	12,055	11,123	10,161	9,869	
	P						
	I						
CAPITAL LEASE - SWAPLOADER							
Equipment Fund							
Amount:	\$208,000	on 5/18/2020	41,564	42,804	44,082		
Terms:	2.9800%	for 5 year	3,833	2,593	1,315		
	P						
	I						
CAPITAL LEASE - FIRE TRUCK							
Equipment Fund							
Amount:	\$405,471	on 1/10/2022	141,287	44,518	45,797	47,114	48,468
Terms:	2.8700%	for 7 years	19,713	14,486	13,206	11,889	10,535
	P						49,861
	I						9,141
							268,110
							8,193
CAPITAL LEASE - TAHOE (3)							
Equipment Fund							
Amount:	\$100,000	on 3/17/2022	32,573	33,151	34,276		
Terms:	3.3940%	for 3 years	2,866	2,288	1,163		
	P						
	I						
Principal Total	262,115	168,690	155,017	332,076	48,468	49,861	268,110
Interest Total	39,675	31,103	25,846	21,759	10,535	9,141	8,193
ANNUAL GRAND TOTAL	301,790	199,793	180,863	353,835	59,003	59,003	276,303

* P - PRINCIPAL / I - INTEREST

INSTALLMENT CONTRACT - AERIAL FIRE TRUCK**							
Equipment Fund							
Amount:	\$272,932	on 9/22/2015	28,320	28,910	30,090	60,680	
Terms:	2.5700%	for 10 years	2,669	1,933	1,175	394	
	P						
	I						
ANNUAL GRAND TOTAL	30,989	30,843	31,265	61,074	0	0	0

** Based on 59% of Bond issued by City of Northville for jointly owned Aerial Platform Truck

GENERAL ASSETS TO DEBT RATIO



CAPITAL IMPROVEMENT PROGRAMS

A formal Capital Improvements Policy was adopted by the City in 1993.

Background

A capital improvements program is a plan for the scheduling of public improvements, such as streets, sewers, buildings and parks over an extended period of time. The schedule is based on the priorities for the various needs and desires of the local community, coordinated with the community's ability to pay for them. These priorities are guided by the community's Master Plan, and the input of the City's boards and citizens.

There are several advantages to having a capital improvements program:

1. It ensures that the public facilities and the traffic circulation portions of the Master Plan will be carried out.
2. It calls attention to deficiencies in the community and promotes action to correct them.
3. It facilitates cooperation and coordination between various municipal departments as well as between local governments.
4. It ensures that each project is accomplished in an appropriate time frame related to its anticipated need.
5. It ensures that funds will be provided and allocated in a logical manner.
6. It protects long-term project and financing needs from being adversely affected by short-term pet projects.

While a capital improvements program must be viewed as a dynamic planning process, which will need to be modified from time to time based on changing circumstances and availability of funding sources, the decision to add a new project or change the relative priorities of existing projects should always be subject to justification in terms of the overall goals and strategies of the program.

Types of Capital Improvements

The term "capital improvements" generally refers to the construction, expansion or renovation of physical facilities which are relatively large, expensive, and permanent in nature. Smaller communities often include the purchase of major equipment as well as facilities. Capital improvements are normally projected to have several years of useful life, and typically require financial planning which involves more than one fiscal year, such as saving up funds over several years, or paying off bonds over several years. There are four basic kinds of capital improvements:

1. **New construction projects** for additional facilities such as streets, sewers, buildings and parks. This is the major part of the program for rapidly developing communities, in which the capital infrastructure is continually being expanded into new areas as development occurs. Some examples include extending streets and sewers into new areas, constructing new branch libraries and recreation facilities, and building new highways within the existing street system.
2. **Expansion projects** for existing facilities such as streets, sewers, buildings and parks. This is a typical part of the program for developed communities, and also in the older sections of rapidly developing communities, where facilities have been built in general, but have been outgrown by the population and traffic growth. Some examples include widening streets, adding turn lanes and traffic control devices, enlarging the capacity of a section of the existing sewer system, and enlarging the main library.
3. **Maintenance, renovation and replacement projects** for existing facilities such as streets, sewers, buildings and parks. This is the major part of the program for older, fully developed communities. Some examples include repaving streets, rebuilding deteriorated sewers, and renovating old buildings.
4. **Major equipment acquisitions** such as fire trucks and sewer vacuums. These items are often included in the capital improvements programs of small communities, because of their high cost, infrequent purchase and need for multi-year financial planning.

Components of Capital Improvements Planning

Many communities plan for capital improvements on a multi-year basis, but do not project operating revenues and expenses over the same period and do not correlate the two budgets on a multi-year basis. This can result in one of two serious problems:

1. **The Capital Improvements Program absorbs revenues needed for operating expenses:** If the community's revenue sources are limited, and a multi-year capital improvement program is financed by issuing bonds, then the community can find itself without sufficient revenues to meet normal operating expenses in addition to the debt payments as the years go by.
2. **Increasing operating expenses prevent the community from meeting the financing needs of the Capital Improvements Program:** If the community's revenue sources are limited, and a multi-year capital improvement program is planned on the basis of saving funds for future projects, the community can find itself unable to set aside the capital reserves, as operating expenses demand an increasing amount of the limited revenues as the years go by.

Therefore, the ideal capital improvement program includes five main components in the process of developing and maintaining the program, as follows:

1. **Capital Improvements Program**, a list of projects with priorities, specific time frames for completion, and specific means of financing. The usual time span is the next fiscal year budget plus five additional fiscal years. The financing plan must take into account the community's current debt schedule, even though some of it may be related to projects which were built prior to the implementation of the capital improvement program.
2. **Capital Improvements Budget**, the first year of the capital improvements program.
3. **Annual Operating Budget**, the projected revenues and expenditures for ongoing and recurring services for one fiscal year. The Capital Improvements Budget and the Annual Operating Budget equal the total City Budget for one fiscal year.
4. **Public Services Program**, a long-range plan for public services, as a multi-year projection of the Annual Operating Budget. In addition to considering the operating expenses of the current level of services, the operating costs implied by the capital improvement program's new facilities must also be taken into account.
5. **Long-term Revenue Program**, a revenue policy to finance operating and capital expenditures.

Statutory Provisions for Capital Improvements Planning

The State of Michigan has included certain provisions regarding the establishment of a capital improvements program in P.A. 285 of 1931, as amended. The full text of these provisions is included in Appendix A, and may be summarized as follows:

1. After a Master Plan is adopted, the Planning Commission shall prepare coordinated and comprehensive programs of public structures and improvements (i.e., the capital improvements program). The plan shall be annually prepared for the ensuing six years. (Section 9)
2. After a Master Plan is adopted, no new capital improvement project or expansion of an existing project shall be authorized or constructed until the location, character and extent thereof shall have been approved by the Planning Commission; provided, that the City Commission may override the disapproval of the Planning Commission by a vote of at least five City Commissioners. Failure of the Planning Commission to act within sixty days constitutes approval. (Section 9)

NOTE: It does not appear that reconstruction or renovation, such as the repaving of a street, is intended to be included in Planning Commission review.

NOTE: It appears that this section requires other governmental agencies, such as the District Library or the County, to submit projects to the City Commission which occur within the City limits (i.e., the jurisdiction of the Master Plan).

3. Whenever the City Commission has ordered the opening, widening or extension of any street, or the acquisition or enlargement of any park or open space, such resolution shall not be rescinded until after it has been referred to the Planning Commission for a report thereon, and until after a public hearing thereon has been held. The City Commission may override the recommendation of the Planning Commission by a vote of at least five City Commissioners. (Section 10)
4. The Planning Commission shall, from time to time, make recommendations to the appropriate public officials regarding programs for public structures and improvements and for the financing thereof. (Section 11)

APPENDIX A
PLANNING COMMISSION REVIEW OF CAPITAL IMPROVEMENTS PROGRAM
(P.A. 285 of 1931, as amended)

Municipal planning commission; public works; power of council; failure to act; program Sec.9. Whenever the commission shall have adopted the master plan of the municipality or of 1 or more major sections or districts thereof no street, square, park or other public way, ground, or open space, or public building or structure, shall be constructed or authorized in the municipality or in such planned section and district until the location, character, and extent thereof shall have been submitted to and approved by the commission: Provided, That in case of disapproval the commission shall communicate its reasons to council, which shall have the power to overrule such disapproval by a recorded vote of not less than 2/3 of its entire membership: Provided, however, That if the public way, ground, space, building, structure, or utility be one the authorization or financing of which does not under the law or charter provisions governing same, fall within the province of the municipal council, then the submission to the planning commission shall be by the board, commission, or body having such jurisdiction, and the planning commission's disapproval may be overruled by said board, commission, or body by a vote of not less than 2/3 of its membership. The failure of the commission to act within 60 days from and after the date of official submission to the commission shall be deemed approval.

For the purpose of furthering the desirable future development of the municipality under the master plan the City planning commission, after the commission shall have adopted a master plan, shall prepare coordinated and comprehensive programs of public structures and improvements. The commission shall annually prepare such a program for the ensuing 6 years, which program shall show those public structures and improvements, in the general order or their priority, which in the commission's judgment will be needed or desirable and can be undertaken within the 6-year period. The above comprehensive coordinated programs shall be based upon the requirements of the community for all types of public improvements, and, to that end, each agency or department of such municipality concerned with such improvements shall upon request furnish the commission with lists, plans and estimates of time and cost of public structures and improvements within the purview of such department. MCLA ' 125.39

Rescission of action by legislative body; procedure Sec. 10. Whenever the council or legislative body of any municipality shall have ordered the opening, widening or extension of any street, avenue or boulevard, or whenever the council or other legislative body shall have ordered that proceedings be instituted for the acquisition or enlargement of any park, playground, playfield or other public open space, such resolution shall not be rescinded until after the matter has been referred back to the City planning commission for a report and until after a public hearing shall have been held. The council shall have power to overrule the recommendation of the City planning commission by a vote of not less than 2/3 of its entire membership. MCLA ' 125.40

Municipal planning commission; publicity and education, gifts, cooperation from officials Sec. 11. The commission shall have the power to promote public interest in and understanding of the plan and to that end may publish and distribute copies of the plan or of any report and may employ such other means of publicity and education as it may determine. Members of the commission, when duly authorized by the commission, may attend City planning conferences or meetings of City planning institutes, or hearings upon pending City planning legislation, and the commission may, by resolution spread upon its minutes, pay the reasonable traveling expenses incident to such attendance. The commission shall, from time to time, recommend to the appropriate public officials programs for public structures and improvements and for the financing thereof. It shall be part of its duties to consult and advise with public officials and agencies, public utility companies, civic, educational, professional, and other organizations, and with citizens with relation to the protecting or carrying out the plan. The commission shall have the right to accept and use gifts for the exercise of its functions. All public officials shall, upon request, furnish to the commission, within a reasonable time, such available information as it may require for its work. The commission, its members, officers, and employees, in the performance of their functions, may enter upon any land and make examinations and surveys and place and maintain necessary monuments, and marks thereon. In general, the commission shall have such powers as may be necessary to enable it to fulfill its functions, promote municipal planning, or carry out the purpose of this act. MCLA '125.41

APPENDIX B

**City of Plymouth General Rules and Regulations
CAPITAL IMPROVEMENTS PROGRAMMING PROCEDURE
SECTION 10**

10.1 PURPOSE

The Plymouth City Charter in Chapter 2 authorizes the City to plan, finance, construct and manage capital improvements. In addition, Public Act 285 of 1931, as amended, provides for a procedure for an annual review and adoption of a capital improvements program. The purpose of this policy is to establish an annual capital improvements programming procedure.

10.2 PROCEDURE

(a). The City Manager shall submit annually to the City Commission at its second regular meeting in November, a six (6) year operating and capital expenditure projection beyond the current fiscal year, or longer if circumstances warrant, in such detail as the Commission may require; and shall outline major capital expenditures and projects which are planned or should be considered by the City during that time period.

- (b). The City Commission shall provide its input to the City Manager regarding the projection and the outline of capital improvement projects and needs, no later than the second regular meeting in December. The City Manager shall add the input from the City Commission to the outline of major capital expenditures and projects, showing the original outline and the changes from the City Commission.
- (c). The City Manager shall meet with the Planning Commission at its regular meeting in January, to review the past and current year's capital improvement budget, together with the projection and the outline of capital expenditures and projects. The Planning Commission shall complete its study and review, and adopt a six-year capital improvements program, no later than its first meeting in March.
- (d). The City Manager shall present his projection and outline of capital expenditures and projects with the annual City Budget at the first regular City Commission meeting in April, together with the six-year capital improvements program adopted by the Planning Commission. The City Budget shall include an annual capital budget as well as an operating budget and shall indicate the extent to which the proposed capital budget varies from the six-year capital improvements program adopted by the Planning Commission.
- (e). The City Commission shall adopt the annual capital budget at the time of adoption of the annual operating budget. If the capital budget includes one or more items which are not included in the capital improvements program adopted by the Planning Commission, then the City Commission shall adopt such capital budget by a vote of at least five (5) City Commissioners.

Adopted October 4, 1993

PROPOSED CAPITAL IMPROVEMENT

The following table on pages 116 through 120 shows the capital outlay items which were proposed by the City Departments, and the adjustments which were made by the City Manager in the process of developing a balanced budget for fiscal year 2022/23.

Because of the past adverse economic climate throughout the state and severe revenue restrictions which have impacted the City since the 2002-03 fiscal year, proposed capital expenditures for several years have been kept to a minimum. In 2006, the City issued a \$995,000 capital improvement bond to provide for much needed improvements during the 2006/07 and 2007/08 fiscal years. After two years in a much-improved fiscal health, the General Fund, as well as nearly all other operating funds, were able to return to more normal annual capital outlay programming. However, since the financial market crash in the fall of 2008 and with continuing contraction of revenues and increasing legacy cost liabilities, the City again feels the pressure to limit major capital expenditures related to general operations. In the past, normal capital expenses in the General Fund would range from \$200,000 to \$400,000, annually. For the new 2022/23 fiscal year proposed capital expenditures have been increased to approximately \$1,257,300. A summary of all proposed capital expenditures by fund as shown on page 113.

CAPITAL OUTLAY REQUESTS FROM DEPARTMENTS

Capital Item	Req By	Account #	R N	Est Life	Dept Priority	Method of Funding Approp Act 99 Bonds	Dept Req Est Cost	Manager Revisions	Budgeted Cost
GENERAL FUND									
City Commission / Commission Chambers									
Enhancements to Comm Chamber Audio / Visual Equipment	COMM	101-900 -977.101	R	5	1	X	5,000	-	5,000
Total							5,000	-	5,000
City Manager / Administration									
Office Equipment Replacement - Manager's Office	ADM	101-900 -980.172	R	5	1	X	1,000	-	1,000
Total							1,000	-	1,000
Finance Department									
Furniture / Office Equipment	FIN	101-900 -980.212	N	5	1	X	2,500	-	2,500
Total							2,500	-	2,500
City Clerk / Elections									
Fire Proof File Cabinet	CLK	101-900 -977.215	N	5	2	X	3,000		3,000
Workstations (2)	ELE	101-900 -980.262	R	5	1	X	2,000		2,000
Voting Station Replacements	ELE	101-900 -980.262	R	5	2	X	1,800		1,800
Total							6,800	-	6,800
Management Information Systems									
Furniture / Office Equipment	MIS	101-900 -977.258	R	5	1	X	5,000	-	5,000
Total							5,000	-	5,000
Police Department									
Keiviar Vests (4)	POL	101-900 -977.301	R	5	1	X	4,000		4,000
Tasers (2)	POL	101-900 -977.301	R	5	2	X	3,000		3,000
Total							7,000	-	7,000

Capital Item	Req By	Account #	R N	Est Life	Dept Priority	Method of Funding	Dept Req Est Cost	Manager Revisions	Budgeted Cost
Municipal Services Department									
DMS FACILITY									
Entry Doors - DMS Garage	MSD	101-900	R	6	1	X	12,000	-	12,000
OFFICE - Windows	MSD	101-900	R	20	1	X	25,000	-	25,000
OFFICE - Gutters & Soffits	MSD	101-900	R	15	1	X	10,000	-	10,000
OFFICE - Fire Alarm System	MSD	101-900	R	15	2	X	10,000	(10,000)	-
DMS Lean-to Floor - Concrete Repairs	MSD	101-900	R	10	2	X	20,000	(20,000)	-
FACILITY - Backup Generator	MSD	101-900	R	20	2	X	270,000	-	270,000
OFFICE - Furniture	MSD	101-900	R	10	2	X	12,000	-	12,000
CEMETERY									
Road Resurfacing	MSD	101-900	R	25	1	X	425,000	(425,000)	-
Perimeter Fence Repairs	MSD	101-900	R	20	3	X	10,000	-	10,000
Mausoleum Repairs - HVAC	MSD	101-900	R	20	1	X	15,000	-	15,000
Mausoleum Repairs - Roof Repair	MSD	101-900	R	20	1	X	25,000	-	25,000
Mausoleum Repairs - Carpet	MSD	101-900	R	10	3	X	10,000	-	10,000
Mausoleum Repairs - Building Repairs	MSD	101-900	R	20	1	X	175,000	-	175,000
Columbarium Niches (200)	MSD	101-900	N	50	2	X	80,000	-	80,000
CITY HALL									
Light Pole - City Hall	MSD	101-900	R	25	2	X	20,000	-	20,000
Backup Generator - City Hall	MSD	101-900	R	20	2	X	270,000	(270,000)	-
Geothermal Upgrade - City Hall	MSD	101-900	R	20	3	X	750,000	(750,000)	-
Elevator Repairs - City Hall	MSD	101-900	R	20	1	X	35,000	-	35,000
Air Handler - City Hall	MSD	101-900	R	20	1	X	100,000	(100,000)	-
Roof Repairs - City Hall	MSD	101-900	R	20	1	X	90,000	-	90,000
Mechanical System / Security System / Fire Alarm Upgrades	MIS	101-900	R	20	1	X	12,000	-	12,000
PARKS & PUBLIC PROPERTY									
Park Play Equipment - Public/Private Partners	MSD	101-900	R	15	2	X	120,000	-	120,000
Play Equipment - Surfacing Replacement	MSD	101-900	R	5	1	X	12,000	-	12,000
Park Pavilion Repairs - Rotary Park	MSD	101-900	R	10	2	X	5,000	-	5,000
Park Signage Replacement - K of C Park	MSD	101-900	R	10	2	X	3,000	-	3,000
Park Backstop Replacements	MSD	101-900	R	10	2	X	10,000	-	10,000
Sprinkler System Repair	MSD	101-900	R	5	2	X	5,000	-	5,000
Drinking Fountain Replacement - Garden Club Park	MSD	101-900	R	10	2	X	5,000	-	5,000
Basketball Court Replacement - Fairground Park	MSD	101-900	R	10	2	X	9,000	-	9,000
Pointe Park Retaining Wall/Wound Replacement	MSD	101-900	R	20	3	X	10,000	(10,000)	-
Touquish Creek Nature Walk Lighting	MSD	101-900	R	20	2	X	35,000	-	35,000
FIRE DEPARTMENT - STATION 3									
Fire Alarm - Station 3	MSD	101-900	R	5	2	X	5,000	-	5,000
Roof Repair - Station 3	MSD	101-900	R	10	2	X	20,000	-	20,000
Wall Repair - Station 3	MSD	101-900	R	10	2	X	5,000	-	5,000
Backup Generator - Station 3	MSD	101-900	N	20	2	X	60,000	-	60,000
INFRASTRUCTURE FACILITIES									
DMS Yard Paving	MSD	101-900	R	10	2	X	50,000	-	50,000
GIS Upgrades	MSD	101-900	R	3	2	X	10,000	-	10,000
SIDEWALKS									
Residents - AREA D	MSD	101-900	R	12	1	X	50,000	-	50,000
City - Including ADA and Corners	MSD	101-900	R	12	1	X	25,000	-	25,000
Total							2,815,000	(1,585,000)	1,230,000
GENERAL FUND TOTAL							2,842,300	(1,585,000)	1,257,300

Capital Item	Req By	Account #	R N	Est Life	Dept Priority	Method of Funding	Bonds	Dept Req Est Cost	Manager Revisions	Budgeted Cost
MAJOR STREET FUND										
Major Streets/Minor Road Repairs & Utility Patches	MSD	202-485 -818.450	R	20	1	X		30,000	-	30,000
MAJOR STREET FUND TOTAL								30,000	-	30,000
LOCAL STREET FUND										
Local Streets/Minor Road Repairs & Utility Patches	MSD	203-485 -818.450	R	20	1	X		30,000	-	30,000
LOCAL STREET FUND TOTAL								30,000	-	30,000
2020 GO BOND CONSTRUCTION FUND										
Major Streets/Eng-Arch	MSD	496-484 -818.406	R	20	1		X	157,031	-	157,031
Major Streets/Construction	MSD	496-484 -818.450	R	20	1		X	678,125	-	678,125
Major Streets/Replace Peninnan Retaining Walls	MSD	496-484 -818.450	R	20	2		X	150,000	-	150,000
Major Streets/Mast Arm Traffic Signals	MSD	496-484 -818.450	R	25	3		X	250,000	-	250,000
Local Streets/Eng-Arch	MSD	496-485 -818.406	R	20	1		X	77,344	-	77,344
Local Streets/Construction	MSD	496-485 -818.450	R	20	1		X	479,375	-	479,375
2020 GO BOND CONSTRUCTION FUND TOTAL								1,791,875	-	1,791,875
RECREATION FUND										
PCC Building Generator	REC	408-900 -977.751	N	15	1		X	1,190,000	-	1,190,000
Remodel PCC Bathrooms	REC	408-900 -976.751	R	40	1	X		125,000	-	125,000
PCC Parking Lot Replacement	REC	408-900 -971.751	R	20	3		X	500,000	(500,000)	-
Patching and Painting PCC Walls	REC	408-900 -976.751	R	10	2	X		40,000	-	40,000
RECREATION FUND TOTAL								1,855,000	(500,000)	1,355,000
PARKING FUND										
Repair Parking Lot - East Central	MSD	475-443 -818.450	R	30	1	X		825,000	-	825,000
Repair Parking Lot - Saxton Lot	MSD	475-443 -818.450	R	30	1	X		400,000	(400,000)	-
Repair Parking Lot - Spring Street Lot	MSD	475-443 -818.450	R	30	2	X		200,000	(200,000)	-
PARKING FUND TOTAL								1,425,000	(600,000)	825,000

Capital Item	Req By	Account #	R N	Est Life	Dept Priority	Method of Funding	Dept Req Est Cost	Manager Revisions	Budgeted Cost
SOLID WASTE FUND									
Replacement Carts	MSD	226-521 -977,000	R	10	1	X	25,000	-	25,000
Replacement Trash Cans - Parks	MSD	226-521 -977,000	R	10	2	X	5,000	-	5,000
WASTE / RECYCLING FUND TOTAL							30,000	-	30,000
DDA OPER / CAP IMPROVEMENT FUNDS									
Miscellaneous DDA District repairs	DDA	494-290 -977,000	R	5	1	X	25,000	-	25,000
DDA OPER / CAP IMP FUND TOTAL							25,000	-	25,000
DRUG ENFORCEMENT FUND									
Drug Enforcement Equipment	POL	265-301 -977,000	N	5	1	X	1,000	-	1,000
DRUG ENFORCEMENT FUND TOTAL							1,000	-	1,000
WATER & SEWER FUND									
Water Utility Engineering	MSD	560-588 -818,450	R	50	1	X	86,250	-	86,250
Water Utility Construction	MSD	560-588 -818,450	R	50	1	X	431,250	-	431,250
Sewer Utility Engineering	MSD	560-589 -818,408	R	50	1	X	28,750	-	28,750
Sewer Utility Construction	MSD	560-589 -818,450	R	50	1	X	143,750	-	143,750
Residential Water Meter Replacements	MSD	592-000 -149,000	R	15	1	X	2,200,000	-	2,200,000
Traffic Control Barricades	MSD	592-000 -149,000	R,N	4	1	X	15,000	-	15,000
Crowd Control Barricades	MSD	592-000 -149,000	R,N	4	1	X	15,000	-	15,000
WATER / SEWER FUND TOTAL							2,920,000	-	2,920,000

Capital Item	Req By	Account #	R N	Est Life	Dept Priority	Method of Funding	Bonds	Dept Req Est Cost	Manager Revisions	Budgeted Cost
EQUIPMENT FUND										
Network Upgrades and Workstation Upgrades / Replacements	MIS	661-000 -140.500	R	5	1	X		30,000	-	30,000
Police Cars (2) - Tahoe	POL	661-000 -141.000	R	6	1	X		90,000	-	90,000
Police Car Modern Replacement (2)	POL	661-000 -141.000	R	6	2	X		2,000	-	2,000
Medium Duty 4x4 Mini Dump w/Flw	MSD	661-000 -141.000	N	10	1	X		90,000	-	90,000
Regular Cab Pick Up + Liftgate & Plow (2)	MSD	661-000 -141.000	R	10	1	X		90,000	-	90,000
Portable 2-Way Radios	MSD	661-000 -140.000	R	10	2	X		7,660	-	7,660
Backhoe w/Breaker	MSD	661-000 -140.000	R	10	1	X		159,000	-	159,000
Two Man Scissor Lift	REC	661-000 -140.000	R	10	1	X		15,000	-	15,000
Equip Lease - Rosenbauer Fire Pumper	FIRE	661-000 -141.500	R	20	1	X		161,000	-	161,000
Equip Lease - Zamboni S52AC	REC	661-000 -141.500	R	15	1	X		18,930	-	18,930
Equip Lease - Swayloader	MSD	661-000 -141.500	N	15	1	X		45,397	-	45,397
Equip Lease - Pumper Fire Truck	FIRE	661-000 -141.500	R	10	1	X		41,023	-	41,023
Equip Lease - Tahoe (3)	POL	661-000 -141.500	R	6	1	X		85,439	-	85,439
EQUIPMENT FUND TOTAL								781,439	-	781,439
NON-GENERAL FUND TOTAL								8,889,314	(1,100,000)	7,789,314
GRAND TOTAL								11,731,614	(2,685,000)	9,046,614

SUMMARY		2020 GO BOND	2020 GO BOND
GENERAL FUND TOTAL		2,842,300	(1,585,000)
MAJOR STREET FUND TOTAL		30,000	-
LOCAL STREET FUND TOTAL		30,000	-
RECREATION FUND TOTAL		1,791,875	-
PARKING FUND TOTAL		1,865,000	(500,000)
WASTE/RECYCLING FUND TOTAL		1,425,000	(600,000)
DDA OPER/CAP IMPROVEMENT FUNDS TOTAL		30,000	-
BUILDING / COMMUNITY DEV FUND TOTAL		25,000	-
DRUG ENFORCEMENT FUND TOTAL		1,000	-
OWI FORTIFURE FUND TOTAL		-	-
PUBLIC IMPROVEMENT FUND TOTAL		-	-
PARKING ACQ/ CONSTRUCTION FUNDS TOTAL		-	-
WATER / SEWER FUND TOTAL		2,920,000	-
EQUIPMENT FUND TOTAL		781,439	-
GRAND TOTAL		11,731,614	(2,685,000)

SIX-YEAR CAPITAL OUTLAY PLAN

Item Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	
	Purchase Price	Purchase Price	Purchase Price	Purchase Price	Purchase Price	Purchase Price
CITY COMMISSION						
Audio/Visual System Enhancements - Commission Chambers	5,000	5,000	-	-	-	-
CITY COMMISSION TOTAL	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
CITY MANAGER'S OFFICE						
Furniture / Office Equipment Replacement	1,000	1,000	1,000	1,000	1,000	1,000
Computer Workstation Replacement						
CITY MANAGER'S OFFICE TOTAL	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
FINANCE DEPARTMENT						
Furniture / Office Equipment						
Computer Workstation	2,500	2,500	2,500	2,500	2,500	2,500
FINANCE DEPARTMENT TOTAL	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
CLERK'S DEPARTMENT						
Voting Station Replacements	1,800					
Optical Scan Voting Machines (8)					3,000	
Fire Proof File	3,000				3,000	
Computer Workstation Replacement	2,000				2,000	
CLERK'S DEPARTMENT TOTAL	\$ 6,800	\$ -	\$ -	\$ -	\$ 8,000	\$ -
MANAGEMENT INFORMATION SYSTEMS OFFICE						
Furniture / Office Equipment	5,000					
Security Cameras / Downtown						
Security Cameras / Kellogg Park			12,000			
Security System Upgrades	12,000				30,000	
Audio / Video Replacement - Commission Chambers						
Electronic Kiosk / Information Board - City Hall						
Telephone System Replacement - MSD						
Telephone System Replacement - City Hall / Police						
Workstation Replacements	30,000	4,000	5,000	5,000	5,000	5,000
Server Replacements		7,500	4,000	4,000	4,000	4,000
Software Licensing						7,500
MANAGEMENT INFORMATION SYSTEMS OFFICE TOTAL	\$ 42,000	\$ 11,500	\$ 21,000	\$ 46,500	\$ 9,000	\$ 9,000
POLICE DEPARTMENT						

Item Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	
	Purchase Price	Purchase Price	Purchase Price	Purchase Price	Purchase Price	Purchase Price
Radios (Portable)				15,000		
Radar Units			2,000	2,000		2,000
Handgun Replacements						
Shotgun Replacements				3,000		
AR-15 Rifle Replacements						
Firearms Range Equipment						
Taser Replacements	3,000			3,000		
Vests	4,000	4,000	2,630	1,750		600
Preliminary Breath Testers			600			
Computer Workstation Replacement						800
Chairs - Report & Training Room				1,800		
Office Furniture			1,500			
Refurbish Office			5,000			
Carpeting			5,000			
Drug Enforcement Equipment - (Drug Fund)		1,000				
Liquor Enforcement Equipment - (OWI Fund)						
Police Cars (2) - (Equipment Fund)	90,000	90,000	90,000	90,000		90,000
In-Car Video Replacement (Equipment Fund)	2,000	2,000	3,500	12,000		16,000
Police Car Modern (Equipment Fund)	35,439	35,439	35,439			
Financed Police Cars (3) - (Equipment Fund)						
POLICE DEPARTMENT TOTAL	\$ 135,439	\$ 132,439	\$ 157,669	\$ 134,150	\$ 108,600	
FIRE DEPARTMENT						
Building Improvements	90,000					
Turn-Out Gear						
Furniture						
Office Equipment						
Computer Equipment						
Act 89 Fire Department Pumpers - Lease/Purchase	202,023	100,026	100,026	353,834		59,003
FIRE DEPARTMENT TOTAL	\$ 292,023	\$ 100,026	\$ 100,026	\$ 353,834	\$ 59,003	
PARKS & RECREATION DEPARTMENT						
Central Middle School Athletic Field Improvements						
Replace / Purchase Tables & Chairs		500,000				
Parking Lot Replacement						
Construct a Bathroom at Massey Field						
Retrofit of Remaining Lights at Massey Field						
Remodel Bathrooms in Cultural Center	125,000					
Replace Arena Auto Doors		45,000				
Renovate Front Locker Rooms						
Stand-by Generator for Cultural Center	1,190,000					
Painting and Painting PCC Walls	40,000					
Repaint Steel Trusses in Ice Arena						
Scoreclock in Arena						
Expand Office Space at Cultural Center						
Under Bleacher Geo Loop Heating System						

Item Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	Purchase Price	Purchase Price
Replace Gator(s)							
Replace / Upgrade Kitchen and Kitchen Appliances							
Computer Workstation Replacement							
Zamboni - Electric (Equipment Fund)	18,930	18,930	125,000				
Two Man Scissor Lift (Equipment Fund)	15,000						
REC 10 (Equipment Fund)							
REC 113 (Equipment Fund)		40,000					
REC TR1.1 (Equipment Fund)							
PARKS & RECREATION DEPARTMENT TOTAL	\$ 1,388,930	\$ 603,930	\$ 125,000	\$ -	\$ -		
DOWNTOWN DEVELOPMENT AUTHORITY							
Streetscape update & expansion							
Parking Acquisition & Development							
Miscellaneous DDA District repairs	25,000	25,000	25,000	25,000		25,000	25,000
LED Lighting							
DDA District Crowd Control Barricades							
Office Desks & Furniture							
DOWNTOWN DEVELOPMENT AUTHORITY TOTAL	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
COMMUNITY DEVELOPMENT DEPARTMENT							
Office / Customer Service Area Furniture		4,000	4,000	4,000		4,000	4,000
Plotter							
Ordnance Department Vehicle							
Computer Workstation Replacement		2,000	2,000	2,000		2,000	2,000
COMMUNITY DEVELOPMENT DEPARTMENT TOTAL	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
MUNICIPAL SERVICES DEPARTMENT - MACHINERY & EQUIPMENT							
DMS-GIS	10,000	10,000				10,000	
DMS-Park Holiday Decorations							
DMS-Pave Parking Lot	50,000	2,000				2,000	
DMS-Entry Doors	12,000						50,000
DMS-Entry Gate & Fence Repair							
DMS-Windows Front Office	25,000						
DMS-Interior Light Upgrades (LED)							
DMS-Credit Card Processing and Cash Register							
DMS-Garage Doors		6,000	6,000			6,000	
DMS-Cutters and Soffits	10,000						
DMS-Backup Generator	270,000						
DMS-Security Alarm System			5,000				
DMS-Office Carpet							7,500
DMS-Furniture	12,000						
DMS-CO Detectors							
DMS-H.V.A.C. (2 es)		5,000					
DMS-Cardboard Compactor							10,000
DMS-Computer Software/Hardware							

Item Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	
	Purchase Price	Purchase Price	Purchase Price	Purchase Price	Purchase Price	Purchase Price
DMS-DTE residential Lighting						
DMS-DTE lighting - Ann Arbor Rd & Main St						
DMS-Sidewalk Program - Residents	50,000	35,000	50,000	25,000	30,000	
DMS-Sidewalk Program - City	25,000	10,000	10,000	10,000	10,000	
DMS-Sprinklers for Parks	5,000	4,000		5,000		
DMS-Play Equipment Replacement	120,000	100,000				
DMS-Play Equipment Replacement per REC MP - Lioni's						
DMS-Play Equipment Replacement per REC MP - K of C						
DMS-Play Equipment Replacement per REC MP - Fairground		110,000	65,000			
DMS-Play Equipment Replacement per REC MP - Garden Club			75,000			
DMS-Play Equipment Replacement per REC MP - Sruith				65,000		
DMS-Play Equipment Surfacing Replacement	12,000					
DMS-Park Pavilion Repairs/Replacements	5,000		10,000	12,000	5,000	
DMS-Park Backstop Replacements per REC MP	10,000	5,000	5,000			
DMS-Tonquish Creek Bank Stabilization	35,000					
DMS-Park Signage Replacement	3,000	3,000	3,000	3,000	3,000	
DMS-Park Trash Cans		2,500	2,500	2,900	2,900	
DMS-Facility Signage Replacement		3,000			3,000	
DMS-Cold Storage Enclosure					3,000	
DMS-Steel Entry Doors						
DMS-Gathering Paving						
DMS-Gec Thermal Upgrade-City Hall/Library/Museum				900,000		
DMS-Kellog Park Replace Pavers/Walks						85,000
DMS-Points park Retaining Wall/Mound Replacement		10,000				
DMS-Landfill Fence			15,000			
DMS-Drinking Fountain Replacement	5,000					
DMS-Basketball Court Replacement	9,000					
Riverside - Roadway Pavement		425,000				
Riverside - Perimeter Fence	10,000			40,000		
Riverside - Mausoleum H.V.A.C.	15,000	8,000				
Riverside - Replacement of Garden Mausoleum Granite				10,000		
Riverside - Carpeting for Mausoleum	10,000	7,500				
Riverside - Garden Mausoleum Repairs (Hardware/Tuckpoint/etc)		150,000				
Riverside - Niche Addition (For Sale to Public)	80,000					
Riverside - Replacement of Retaining Walls / Blk A & N Add to A				250,000		
Riverside - Building Repairs	175,000		4,000			
Riverside - Roof Repair	25,000					
SW - Replacement Recycling Carts - Events	25,000					
SW - Replacement Trash Cans - Parks	5,000					
SW - Salem Landfill Fence Repair						
Spills Storage Area						
CH-Landscaping	90,000	5,000			5,000	
CH-Roof Repair		5,000				
CH-Trees						
CH-Elevator	35,000					
CH-Entry and Walkway Lighting	20,000					
CH-HVAC Upgrades						
Other - Utility Patch Repair (Major & Local Street Fund)	60,000	55,000	25,000			
Other - Barricades (Water & Sewer Fund)	30,000	60,000	50,000	50,000	50,000	
Other - S Main Street decorative Lighting		10,000	7,500	5,000	5,000	
Other - Mast Arm Traffic Signals - AA Trail/Harvey	250,000		250,000			

Item Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	
	Purchase Price	Purchase Price	Purchase Price	Purchase Price	Purchase Price	Purchase Price
Other - Mast Arm Traffic Signals - Penniman/Harvey		250,000				
Other - Mast Arm Traffic Signals - Church/Main			250,000			
Other - Sanitary Sewer Map Update (Water & Sewer Fund)						
Other - Water System Leak Detection						
MUNICIPAL SERVICES DEPARTMENT - MACH & EQ TOTAL	\$ 1,498,000	\$ 1,281,000	\$ 833,000	\$ 1,402,000	\$ 256,500	
MUNICIPAL SERVICES DEPARTMENT - VEHICLES						
Light Tower (#002)						
4x4 Pickup Ext Cab w/lift gate & Plow (#004)			20,000			
Sidewalk Mini Sweeper (#005)		20,000				
Air Compressor (#006)						
Gator (aka Kubota) (#007)				25,000		
Municipal Tractor Sweeper/Vac Attach (#008)						
Reg Cab Flat Bed + Liftgate (# 009)	45,000					
Reg Cab Flat Bed + Liftgate (# 010)	45,000					
Crack Sealer (#015)						
Bucket Truck (#20)						90,000
Bobcat (#023)			75,000			
Street Sweeper (#028/029)						
3 yd Mini Dump Truck + Plow (#73)	90,000					
6 Yd. Dump Truck/Swaploader - Lease/Purchase	45,397					
4x4 Pickup Ext Cab + Cap (#102)						
4x4 Pickup Reg Cab + Cap (#103)						
Utility Truck Water Dept (#104)						
Small Municipal Tractor (Bobcat) (#022)						
Municipal Tractor - Small Loader (#108)				125,000		
Backhoe (#109)	153,000					
Reg Cab 3 Yd Dump Truck + Plow (#111)						40,000
Reg Cab Pickup + Liftgate (REC#010/DMS #112)						
Reg Cab 3 Yd Dump Truck + Plow (#113)						
Chipper Dump Truck (#119)			60,000			
Reg Cab 3 Yd Dump Truck + Plow (#120)						
Salt Truck/Swaploader - Single Axle (#121)			200,000			
Salt Truck/Swaploader - Single Axle (#122)						
Garbage Truck (#125)		200,000				
Big Loader (#127)						
Utility Van Water Dept (#130)		30,000				
Stake Truck (#134)				75,000		40,000
4x4 Pickup Reg Cab (#135)						
4x4 Pickup Reg Cab w/lift gate & Plow (#136)						
Vector Sewer Truck (#137) - Lease/Purchase						600,000
John Deere Gator (#139)		10,000				
Hi-Lo (#142)						
Lawn Mower/Municipal Tractor Mower Attach (#143)						
Brush Bandit - Chipper (#146)						
Swaploader Leaf Vac Attachment (#147)						40,000
Brush Bandit - Chipper (#149)						
Tahoe (#301)						
Utility Trailer (TRL #2)						

Item Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	
	Purchase Price	Purchase Price	Purchase Price	Purchase Price	Purchase Price	Purchase Price
Utility Trailer (TRL #4)						
Bandshell (TRL #6)		200,000				20,000
Landscape Trailer (TRL #7)						
Water Tank w/Sprayer Attachment (TRL #010)						
Municipal Tractor Snow Blower Attachment						
Municipal Tractor Snow Plow Attachment						
Utility Trailer (TRL #11)						
Dump & Co Trailer (TRL #12)						
GPS Tracking						
PA System Replacement						
Arrow / Message Board						
Portable Radios	7,650					
Sewer TV Camera						
MUNICIPAL SERVICES DEPARTMENT - VEHICLES TOTAL	\$ 388,047	\$ 460,000	\$ 355,000	\$ 360,000	\$ 770,000	
STREET, UTILITY & PARKING INFRASTRUCTURE IMPROVEMENTS						
Major Street System Reconstruction						
Local Street System Reconstruction						
Bonded Street System Reconstruction	1,541,875	1,695,000	1,447,500	1,600,000	1,600,000	1,600,000
Water System Replacements	690,000	400,000	400,000	400,000	400,000	400,000
Residential Water Meter Replacements	2,200,000					
Fire Hydrant Replacements		20,000	20,000	20,000	20,000	20,000
Lift Station Pumps and Arms						
Wastewater System Replacements		40,000	40,000	40,000	40,000	40,000
Storm System - Tonquish Creek Rip-Rep Walls		250,000				50,000
Storm System - Storm Drain Lining			480,000			350,000
Central Deck Repairs		25,050	25,050			
Parking Deck Replacement						600,000
East Central Parking Lot Repairs						
Parking Lot Acquisition/Improvements	825,000	400,000	200,000			
City Hall Improvements						
Police Station Improvements						
Fire Station #1 Improvements						
Fire Station #2 Improvements						
Cultural Center/Athletic Field Improvements						
MSD Yard Improvements						
STREET, UTILITY & PARKING INFRASTRUCTURE IMPROVEMENTS TOTAL	\$ 5,256,875	\$ 2,830,050	\$ 2,612,550	\$ 2,410,000	\$ 2,710,000	
GRAND TOTALS - ALL FUNDS AND DEPARTMENTS						
	\$ 9,041,614	\$ 5,458,445	\$ 4,238,745	\$ 4,748,984	\$ 3,947,603	

BUDGET

Account #	Account Title	2020/21			2021/22			12 Months Projected	2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	6 Months Projected						
GENERAL FUND REVENUES													
Property Tax Revenues													
101 001	CURRENT PROPERTY TAX/REAL	6,004,910	5,999,608	6,226,220	6,226,220	6,006,264	6,226,220	6,387,630	6,585,260	6,788,820	6,998,480	7,214,430	
101 001	TAXES RECOVERED BY COUNTY	(15,000)	(5,762)	(20,000)	(20,000)	(41)	(20,000)	(20,000)	(20,600)	(21,220)	(21,860)	(22,520)	
101 001	TAXES REINSTATED BY COUNTY	10,000	0	15,000	15,000	3,801	15,000	15,000	15,000	15,000	15,000	15,000	
101 001	PRIOR YEAR TAX REFUNDS	(5,000)	0	(5,000)	(5,000)	0	(5,000)	(5,000)	(5,150)	(5,280)	(5,470)	(5,660)	
101 001	PERSONAL PROPERTY TAX REFL REVENUE	0	0	0	0	0	0	0	0	0	0	0	
101 001	PAYMENT IN LIEU OF PROP TAX	38,600	38,579	39,000	39,000	0	39,000	39,000	39,390	40,180	41,390	42,630	
101 001	UNCOLLECTABLE TAXES/REAL-PERS	(2,500)	0	(2,500)	(2,500)	0	(2,500)	(2,500)	(2,450)	(2,470)	(2,490)	(2,510)	
101 001	CURRENT PROP TAX/CFT-IFT	6,000	5,822	6,000	6,000	0	6,000	6,000	59,270	61,100	62,990	64,930	
101 001	PENALTIES & INTEREST	32,000	18,999	30,000	30,000	0	30,000	30,000	335,140	345,490	356,150	367,130	
101 001	PROPERTY TAX ADMINISTRATION FEE	298,420	298,503	308,700	308,700	275,557	308,700	325,090	7,005,860	7,221,620	7,444,640	7,673,450	
	Total	6,367,430	6,355,849	6,591,420	6,592,342	6,285,581	6,592,342	6,769,220	7,005,860	7,221,620	7,444,640	7,673,450	
License & Permit Revenues													
101 002	PERMITS/NON-BUSINESS LICENSE	5,000	3,115	3,600	3,600	1,311	3,600	3,600	3,710	3,920	3,930	4,050	
101 002	GOING OUT OF BUSINESS PERMITS	100	0	100	100	0	100	100	100	100	100	100	
	Total	5,100	3,115	3,700	3,700	1,311	3,700	3,700	3,810	3,920	4,030	4,150	
State / Federal Grant Revenues													
101 003	STATE/FEDERAL GRANTS	34,189	34,189	450,000	450,000	20,840	150,000	479,100	300,000	1,000	1,000	1,000	
101 003	FEDERAL GRANTS/CDBG	0	0	0	0	0	0	0	0	0	0	0	
101 003	FEDERAL GRANTS/CDBG ADMIN	0	0	0	0	0	0	0	0	0	0	0	
101 003	OTHER GRANTS	336,071	336,071	0	0	0	0	0	0	0	0	0	
	Total	370,260	370,260	450,000	450,000	20,840	150,000	479,100	300,000	1,000	1,000	1,000	
State-Shared Revenues													
101 004	LOCAL COMMUNITY STABILIZATION	180,100	180,081	118,000	139,597	139,596	120,798	124,422	128,150	131,990	133,970	135,980	
101 004	ST SHARED REV/SALES TAX(CONST)	826,883	842,004	800,786	800,786	497,726	805,813	895,361	922,220	949,890	964,140	978,600	
101 004	EVIP - ECONOMIC VITALITY INCENTIVE PROC	131,965	109,870	134,165	134,165	66,863	131,964	134,604	121,620	121,620	117,970	114,430	
101 004	EVIP - SUPPLEMENTAL	0	0	0	0	0	0	0	0	0	0	0	
101 004	ST SHARED REV/LIQUOR LICENSE	15,000	10,659	15,000	15,000	4,366	15,000	15,000	15,150	15,300	15,450	15,600	
101 004	ST SHARED REV/ELECTION REIMB	0	1,600	0	0	0	0	0	0	0	0	0	
	Total	1,153,948	1,144,314	1,067,951	1,089,548	708,552	1,073,575	1,169,387	1,187,140	1,218,800	1,231,530	1,244,610	

BUDGET

Account #	Account Title	2020/21		2021/22			12 Months Projected	2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual						
Sales of Services Revenues												
101 005	CHARGES FOR SVCS/WATER FUND	238,960	238,960	246,130	123,065	246,130	246,130	255,000	262,650	270,530	278,650	287,010
101 005	CHARGES FOR SVCS/EQUIP FUND	57,970	57,970	59,710	29,855	59,710	59,710	61,500	63,350	65,250	67,210	69,230
101 005	CHARGES FOR SVCS/SOLID WASTE FUND	174,000	174,000	179,220	89,610	179,220	179,220	185,000	190,950	196,270	202,160	208,220
101 005	CHARGES FOR SVCS/BUILDING FUND	46,350	46,350	47,000	23,500	47,000	47,000	47,000	48,410	49,860	51,360	52,900
101 005	CHARGES FOR SVCS/RECREATION FUND	15,040	15,040	15,040	7,520	15,040	15,040	15,040	15,490	15,950	16,430	16,920
101 005	CHARGES FOR SVCS/LIBRARY	0	0	850	0	850	850	0	0	0	0	0
101 005	CHARGES FOR SVCS/COURT	0	0	0	0	0	0	0	0	0	0	0
101 005	CHARGES FOR SVCS/DDA-ADMIN	61,460	61,460	63,300	31,650	63,300	63,300	65,200	67,160	69,170	71,250	73,390
101 005	CHARGES FOR SVCS/DDA-MSD SVCS	134,580	134,580	138,620	69,310	138,620	138,620	142,780	147,060	151,470	156,010	160,890
101 005	CHARGES FOR SVCS/DDA-PARKING	41,120	41,120	39,920	19,960	39,920	39,920	41,120	42,350	43,620	44,930	46,280
101 005	CHARGES FOR SVCS/HOUS COMM	21,850	21,850	21,850	10,925	21,850	21,850	21,850	22,510	23,190	23,890	24,610
101 005	CHARGES FOR SVCS/HOUS P/R FEE	16,390	16,390	16,390	8,195	16,390	16,390	16,390	16,880	17,390	17,910	18,450
101 005	CHARGES FOR SVCS/OTHER COMM	6,500	6,547	3,000	9,055	10,000	10,000	3,000	3,090	3,180	3,280	3,380
101 005	CHARGES FOR SVCS/BROWNFIELD	5,390	5,348	16,780	0	16,780	16,780	36,550	32,810	47,720	48,670	48,850
	Total	819,610	819,615	846,960	422,645	854,810	854,810	890,430	912,310	953,600	981,750	1,009,930
Cemetery Revenues												
101 006	FOUNDATIONS	10,500	10,710	10,000	4,280	10,000	10,000	10,000	10,300	10,610	10,930	11,260
101 006	GRAVE OPENINGS & CLOSING	65,000	38,305	60,000	46,675	60,000	60,000	60,000	61,800	63,650	65,560	67,530
101 006	CEMETERY LOT SALES	45,000	29,937	45,000	32,125	45,000	45,000	45,000	46,350	47,740	49,170	50,650
101 006	CRYPT SALES	33,500	33,575	40,000	52,000	53,300	53,300	40,000	41,200	42,440	43,710	45,020
101 006	CEMETERY MISC/TRANSFERS	2,900	3,402	2,500	2,425	2,500	2,500	2,500	1,000	1,000	1,000	1,000
	Total	156,900	115,929	157,500	137,505	170,800	170,800	157,500	160,650	165,440	170,370	175,460
Parking Revenues												
101 007	PARKING FEES/CENTRAL	18,000	14,167	20,000	9,489	20,000	20,000	20,000	20,600	21,220	21,860	22,520
101 007	PARKING FEES/EAST CENTRAL	470	3,268	200	0	200	200	200	210	220	230	240
101 007	PERMIT PARKING	5,000	3,820	3,000	845	3,000	3,000	3,000	3,090	3,180	3,280	3,380
101 007	PARKING FINES	14,000	9,941	12,000	14,322	12,000	12,000	12,000	12,360	12,730	13,110	13,500
101 007	PARKING FINES-DDA	30,000	24,700	30,000	15,743	30,000	30,000	30,000	30,900	31,830	32,780	33,760
	Total	67,470	55,296	65,200	40,399	65,200	65,200	65,200	67,160	69,180	71,260	73,400

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual					
101 008 628.000	Other Operating Revenues										
101 008 628.050	POLICE DEPARTMENT REVENUES	5,000	5,484	5,000	5,281	5,900	6,080	6,260	6,450	6,640	
101 008 628.200	CITY PORTION / OFFENDER REGISTRATION	250	100	250	0	250	260	270	280	290	
101 008 628.300	911 EMERGENCY SYSTEM REVENUES	45,000	40,019	45,000	13,159	45,000	46,350	47,740	49,170	50,650	
101 008 628.500	ACT 302 TRAINING FUNDS	3,000	1,728	3,000	1,111	3,000	3,300	3,300	3,300	3,300	
101 008 628.600	FALSE ALARM FEES	10,000	3,900	16,000	7,350	16,000	16,480	16,970	17,480	18,000	
101 008 628.700	PBT TEST (BREATHYLIZER)	3,000	15	3,000	60	3,000	3,090	3,180	3,280	3,380	
101 008 628.900	LLRC FILING FEES	2,200	2,161	2,000	700	2,000	2,060	2,120	2,180	2,250	
101 008 630.000	BOND PROCESSING FEE	150	30	150	30	150	0	0	0	0	
101 008 647.000	OVERHEAD ON WORK ORDERS	1,000	0	1,000	0	1,000	1,030	1,060	1,090	1,120	
101 008 647.500	DISTRICT COURT REVENUE	8,000	0	8,000	0	8,000	100	4,000	5,600	5,000	
101 008 647.600	DISTRICT COURT-DUIL REIMB	5,500	1,349	5,500	0	5,500	5,670	5,840	6,020	6,200	
101 008 659.000	JUROR COMPENSATION RETURNS	150	0	150	119	150	150	150	150	150	
101 008 659.000	ORDINANCE VIOLATIONS/ CITATIONS	0	0	0	0	0	0	0	0	0	
101 008 660.000	TOWING FINES AND FEES	1,500	0	1,500	75	1,500	1,550	1,600	1,650	1,700	
101 008 665.000	INTEREST ON INVESTMENTS	20,000	23,628	50	(1,680)	50	50	50	50	50	
101 008 668.000	ROYALTIES/CABLE TV	200,000	203,689	220,000	49,986	220,000	226,600	233,400	240,400	247,610	
101 008 668.300	CABLE TV/PEG FEES	22,000	8,000	22,000	2,000	22,000	23,100	24,260	25,470	26,740	
101 008 672.219	METRO ACT R.O.W. REIMBURSEMENT	31,750	31,747	27,000	0	27,000	27,810	28,640	29,500	30,390	
101 008 672.220	2019 SIDEWALK SPECIAL ASSMT	0	278	0	0	0	0	0	0	0	
101 008 672.221	2020 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	
101 008 672.222	2021 SIDEWALK SPECIAL ASSMT	40,000	0	61,000	0	61,000	0	0	0	0	
101 008 672.223	2022 SIDEWALK SPECIAL ASSMT	0	0	0	0	40,000	0	0	0	0	
101 008 672.224	2023 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	40,000	0	0	0	
101 008 672.225	2024 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	40,000	0	0	
101 008 672.226	2025 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	40,000	0	
101 008 675.100	CONTRIBUTIONS/ADOPT-A-PARK	0	0	0	0	0	0	0	0	0	
101 008 675.102	CONTRIBUTIONS/OTHER	0	0	0	0	0	0	0	0	0	
101 008 675.226	CONTRIBUTIONS FROM WASTE/REC FD	0	0	0	0	0	0	0	0	0	
101 008 680.000	OTHER INCOME	19,000	19,332	10,000	6,115	10,000	10,000	10,000	10,000	10,000	
101 008 680.200	MISCELLANEOUS / FIRE DEPT SHIRT SALES	0	0	0	0	0	0	0	0	0	
101 008 681.000	EXPENSE REIMBURSEMENTS	1,000	718	1,000	0	1,000	5,000	5,000	5,000	5,000	
101 008 685.000	INSURANCE PROCEEDS	1,000	0	1,000	10,767	11,000	1,030	1,060	1,090	1,120	
101 008 687.000	PASSPORT PROCESSING FEE	6,250	1,890	25,000	4,480	25,000	25,750	26,520	27,320	28,140	
101 008 690.000	REIMBURSEMENT/SPEC ELECTIONS	700	0	700	0	700	720	740	760	780	
101 008 691.000	REIMBURSEMENT/GEOTHERMAL PROJECT	48,290	48,290	48,290	24,145	48,290	0	0	0	0	
101 008 694.200	INS PREM/RETIREES & OTHERS	(16,000)	(13,068)	(16,000)	(6,792)	(16,000)	(16,480)	(16,970)	(17,480)	(18,000)	
101 008 694.300	SPECIAL EVENTS INCOME	75,000	31,537	180,000	89,978	180,000	185,400	190,960	196,690	202,590	
101 008 698.000	SUNDRY (CASH OVER/SHORT)	50	84	50	(2)	50	50	50	50	50	
Total		533,790	410,892	649,640	206,882	650,540	616,180	637,260	656,590	674,270	
GENERAL FUND (OPERATING)		9,474,508	9,275,270	9,832,371	7,823,715	10,185,077	10,253,110	10,270,820	10,561,170	10,856,250	
REVENUE TOTAL											

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
	<i>Transfers-In from Other Sources</i>										
101 009 675.650	CONTRIBUTION FR FRINGE FUND	0	0	0	0	0	0	0	0	0	0
101 009 675.711	CONTRIBUTION FR CEMETERY FUND	10,000	5,903	10,000	10,000	10,000	10,000	10,610	10,930	11,260	11,260
101 009 699.000	APPROP OF PR YR FUND BALANCE	190,453	0	150,000	150,000	150,000	986,107	367,454	885,371	1,102,813	1,224,613
101 009 699.100	APPROP OF HEALTH CARE RESERVE	0	0	0	0	0	0	0	0	0	0
	Total	200,453	5,903	160,000	160,000	160,000	976,107	377,754	895,981	1,113,743	1,235,873
	GENERAL FUND										
	REVENUE GRAND TOTAL	9,674,961	9,281,174	9,992,371	10,067,018	9,751,042	11,161,184	10,630,864	11,166,801	11,674,913	12,092,123

BUDGET

Account #	Account Title	2020/21		2021/22			12 Months Projected	2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual						
GENERAL FUND - Summary EXPENDITURES												
Administration												
101	CITY COMMISSION	121,875	93,148	116,100	126,425	64,226	126,425	137,050	141,040	145,140	149,350	
172	CITY MANAGER	348,235	276,440	327,025	327,600	130,963	327,600	364,640	379,140	393,990	409,020	
215	CITY CLERK	174,890	174,724	164,820	165,220	78,002	165,220	181,940	189,340	196,950	204,640	
228	MGMT INFORMATION SERVICES	283,145	242,045	292,925	293,425	114,477	293,425	378,790	392,940	407,610	422,310	
253	FINANCE/TREASURY SERVICES	441,925	362,050	475,560	479,495	186,224	479,495	608,590	630,260	654,510	679,110	
257	CITY ASSESSOR SERVICES	86,984	67,521	86,780	86,780	40,320	86,780	90,420	93,140	95,930	98,800	
262	ELECTIONS SERVICES	94,870	50,038	101,590	102,690	23,496	102,690	116,980	120,800	124,740	128,750	
266	CITY ATTORNEY/LEGAL SERVICES	136,500	114,702	152,500	152,500	47,548	152,500	161,790	166,660	171,660	176,810	
268	OTHER GENERAL GOVERNMENT	316,315	260,624	199,300	199,470	87,454	199,470	291,786	348,500	377,460	394,910	
	Administration	2,006,739	1,624,791	1,916,600	1,933,605	774,709	1,933,605	2,273,386	2,490,780	2,566,250	2,663,700	
Buildings & Grounds												
275	CITY HALL MAINTENANCE	139,905	138,327	138,015	138,915	45,001	138,915	118,310	122,140	126,090	130,120	
276	MSD YARD MAINTENANCE	81,830	64,844	81,335	82,855	29,049	82,855	92,450	95,660	98,960	102,330	
	Buildings & Grounds	221,735	203,171	219,350	221,770	74,050	221,770	200,450	217,800	225,050	232,450	
Public Safety												
301	POLICE DEPARTMENT	4,093,445	3,809,062	4,182,870	4,210,250	1,907,415	4,190,250	4,413,260	4,906,460	5,156,760	5,331,400	
336	FIRE DEPARTMENT	1,112,220	1,076,153	1,065,920	1,070,060	581,805	1,070,060	1,225,125	1,430,470	1,503,710	1,555,990	
	Public Safety	5,205,665	4,885,215	5,248,790	5,280,310	2,489,220	5,260,310	5,638,385	6,336,930	6,660,470	6,887,390	
Public Works												
441	MSD ADMINISTRATION	271,040	249,156	326,020	328,065	119,605	328,065	368,940	384,500	400,420	416,510	
448	STREET LIGHTING SERVICES	180,525	187,687	163,000	163,000	78,375	163,000	200,850	206,860	213,090	219,460	
567	CEMETERY MAINTENANCE	147,900	117,118	154,470	155,300	82,450	155,300	163,200	169,020	175,000	181,100	
575	SPECIAL EVENTS	142,775	31,482	176,310	172,588	72,588	185,690	181,175	192,100	198,610	205,240	
580	PARKING SYSTEM	47,500	37,995	50,480	50,480	8,775	50,480	59,150	61,090	63,080	65,130	
590	MISCELLANEOUS MSD SERVICES	2,345	747	1,970	1,970	692	1,970	2,980	3,060	3,140	3,220	
	Public Works	792,085	624,185	872,250	875,125	362,485	884,505	934,955	1,016,650	1,053,340	1,090,660	
Recreation and Culture												
770	PARKS & PUBLIC PROPERTY	204,590	214,606	209,980	209,980	97,661	209,980	220,980	228,570	236,350	244,300	
775	DMS SERVICES-DDA DISTRICT	167,175	184,168	172,950	174,550	105,547	174,550	169,560	175,600	181,800	188,120	
	Other	371,765	398,774	382,930	384,530	203,208	384,530	390,540	404,170	418,150	432,420	
Non-Operating												
900	CAPITAL OUTLAY	431,095	202,655	311,500	369,000	54,824	369,000	110,000	110,000	110,000	102,000	
905	DEBT SERVICE	31,234	30,705	31,234	31,234	28,864	31,234	31,119	30,989	30,843	31,265	
965	TRANSFERS OUT TO OTHER SOURCES	614,643	614,643	1,009,717	971,444	551,845	437,058	508,810	559,483	610,810	652,218	
	Non-Operating	1,076,972	848,002	1,352,451	1,371,678	635,533	1,138,584	649,354	700,471	751,653	785,483	
GENERAL FUND - Summary EXPENDITURE GRAND TOTAL		9,674,961	8,584,139	9,992,371	10,067,018	4,539,206	9,823,304	10,630,864	11,166,801	11,674,913	12,092,123	

BUDGET

Account #	Account Title	2020/21		2021/22			12 Months Projected	2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual						
GENERAL FUND - Detail EXPENDITURES												
<i>City Commission Expenditures</i>												
101 101 706.000	SALARY & WAGES/FULL TIME	4,450	4,532	4,450	1,751	4,450	4,450	4,500	4,500	4,500	4,500	4,500
101 101 707.000	SALARY & WAGES/TEMP-SEASONAL	1,210	35	1,250	186	1,250	1,250	1,290	1,330	1,370	1,410	1,410
101 101 709.000	SALARY & WAGES/OVERTIME	590	704	175	175	175	175	0	0	0	0	0
101 101 721.000	FRINGE BENEFITS	500	421	450	185	450	450	420	430	440	450	450
101 101 727.000	OFFICE SUPPLIES	100	0	100	0	100	100	100	100	100	100	100
101 101 728.000	POSTAGE	500	0	550	342	550	550	620	640	660	680	680
101 101 740.000	OPERATING SUPPLIES	1,940	1,937	1,900	1,618	2,250	3,500	3,610	3,720	3,830	3,940	3,940
101 101 818.000	CONTRACTUAL SERVICES	36,000	26,540	36,000	41,671	44,000	52,000	53,560	55,170	56,830	58,530	58,530
101 101 818.211	CONT SVCS/AUDITING	36,000	32,000	36,000	0	36,000	32,000	32,960	33,950	34,970	36,020	36,020
101 101 818.410	CONT SVCS/ADVERTISING PROMO	500	0	500	0	500	500	520	540	560	580	580
101 101 850.000	COMMUNICATIONS	585	583	300	0	300	300	310	320	330	340	340
101 101 864.000	CONFERENCES & MEETINGS	4,500	24	4,500	1,128	4,500	4,500	4,640	4,780	4,920	5,070	5,070
101 101 865.000	PUBLIC RELATIONS EXPENSE	5,500	2,424	5,000	6,374	6,500	7,500	7,960	8,200	8,200	8,450	8,450
101 101 900.000	PRINTING & PUBLISHING	4,450	5,046	3,000	1,856	3,000	3,500	3,610	3,720	3,830	3,940	3,940
101 101 940.000	EQUIPMENT RENTAL - FORCE ACCT	350	0	400	0	400	400	0	0	0	0	0
101 101 956.000	MISCELLANEOUS	4,200	4,433	1,000	117	1,000	1,000	1,030	1,060	1,090	1,120	1,120
101 101 957.000	TRAINING EXPENSES	8,500	2,624	8,500	3,626	9,000	9,000	9,270	9,550	9,840	10,140	10,140
101 101 958.000	MEMBERSHIPS & DUES	12,000	11,844	12,500	5,212	12,500	12,500	12,880	13,270	13,670	14,060	14,060
Total		121,875	93,148	116,100	64,226	126,425	126,425	137,050	141,040	145,140	149,350	149,350
<i>City Manager Expenditures</i>												
101 172 706.000	SALARY & WAGES/FULL TIME	183,000	133,119	186,750	80,911	186,750	200,525	206,540	212,740	219,120	225,690	225,690
101 172 706.050	SALARY & WAGES/PART TIME	41,770	44,758	9,800	2,518	9,800	9,600	9,890	10,190	10,500	10,820	10,820
101 172 706.100	SALARY & WAGES/SICK	5,140	9,291	5,250	1,147	5,250	5,700	5,870	6,050	6,230	6,420	6,420
101 172 706.150	SALARY & WAGES/IN-LIEU HEALTH	1,860	0	2,250	0	2,250	2,225	2,290	2,360	2,430	2,500	2,500
101 172 706.300	SALARY & WAGES/LONGEVITY	1,000	1,000	1,000	1,500	1,500	1,500	1,500	1,500	1,500	1,650	1,650
101 172 706.600	SALARY & WAGES/VACATION PAYOFF	4,570	2,497	4,675	0	4,675	5,075	5,230	5,390	5,550	5,720	5,720
101 172 707.000	SALARY & WAGES/TEMP-SEASONAL	4,800	6,000	4,800	(3,000)	4,800	4,800	4,940	5,090	5,240	5,400	5,400
101 172 709.000	SALARY & WAGES/OVERTIME	200	0	200	0	200	100	100	100	100	100	100
101 172 721.000	FRINGE BENEFITS	63,270	46,280	63,200	26,970	63,200	66,575	68,570	70,630	72,750	74,930	74,930
101 172 721.500	POST RETIREMENT BENEFITS	18,620	20,306	26,850	13,416	26,850	33,290	37,640	42,300	47,040	51,660	51,660
101 172 727.000	OFFICE SUPPLIES	400	55	400	0	400	400	410	420	430	440	440
101 172 728.000	POSTAGE	250	158	200	79	200	200	210	220	230	240	240
101 172 740.000	OPERATING SUPPLIES	5,000	4,065	5,000	3,625	5,000	5,500	5,670	5,840	6,020	6,200	6,200
101 172 818.000	CONTRACTUAL SERVICES	2,000	1,950	2,000	17	2,000	1,000	1,030	1,060	1,090	1,120	1,120
101 172 850.000	COMMUNICATIONS	2,800	1,517	2,200	903	2,200	2,200	2,270	2,340	2,410	2,480	2,480
101 172 860.000	TRANSPORTATION	1,000	21	800	235	800	800	820	840	870	900	900
101 172 864.000	CONFERENCES & MEETINGS	2,100	195	2,100	1,175	2,100	2,200	2,270	2,340	2,410	2,480	2,480
101 172 865.000	PUBLIC RELATIONS EXPENSE	0	0	0	75	0	0	0	0	0	0	0
101 172 900.000	PRINTING & PUBLISHING	800	36	700	229	700	700	720	740	760	780	780
101 172 925.000	SUBSCRIPTIONS & PUBLICATIONS	300	292	250	21	250	250	250	250	250	250	250
101 172 930.000	REPAIRS & MAINTENANCE	400	0	400	0	400	400	410	420	430	440	440
101 172 940.000	EQUIPMENT RENTAL - FORCE ACCT	900	680	900	340	900	900	920	940	960	980	980
101 172 956.000	MISCELLANEOUS	1,950	3,027	1,800	585	1,800	1,500	1,550	1,600	1,650	1,700	1,700
101 172 957.000	TRAINING EXPENSE	5,000	360	4,500	0	4,500	4,500	4,640	4,780	4,920	5,070	5,070
101 172 958.000	MEMBERSHIPS & DUES	1,105	1,734	1,000	218	1,000	1,000	1,030	1,060	1,090	1,120	1,120
Total		348,235	276,440	327,025	130,963	327,000	331,190	364,640	379,140	393,990	409,020	409,020

BUDGET

Account #	Account Title	2020/21			2021/22			12 Months Projected	2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual							
City Clerk Expenditures													
101 215 706.000	SALARY & WAGES/FULL TIME	82,215	85,630	74,430	42,946	74,430	74,430	79,750	82,140	84,600	87,140	89,750	
101 215 706.050	SALARY & WAGES/PART TIME	6,000	0	6,000	0	6,000	6,000	6,275	6,460	6,650	6,850	7,060	
101 215 706.100	SALARY & WAGES/SICK	3,000	3,943	3,130	0	3,130	3,130	3,350	3,450	3,550	3,660	3,770	
101 215 706.300	SALARY & WAGES/LONGEVITY	1,000	1,000	850	1,200	1,200	1,200	1,200	1,000	1,000	1,000	1,000	
101 215 706.600	SALARY & WAGES/VACATION	5,450	5,450	2,780	0	2,780	2,780	3,000	3,090	3,180	3,280	3,380	
101 215 707.000	SALARY & WAGES/TEMP-SEASONAL	600	582	0	43	50	50	50	50	50	50	50	
101 215 709.000	SALARY & WAGES/OVERTIME	800	735	530	270	530	530	550	570	590	610	630	
101 215 721.000	FRINGE BENEFITS	41,550	34,983	40,720	19,927	40,720	40,720	43,175	44,470	45,800	47,170	48,590	
101 215 721.500	POST RETIREMENT BENEFITS	13,300	12,294	15,180	7,589	15,180	15,180	18,825	21,280	23,910	26,580	29,190	
101 215 725.500	MEAL ALLOWANCE	100	24	100	8	100	100	100	100	100	100	100	
101 215 727.000	OFFICE SUPPLIES	200	0	200	0	200	200	100	100	100	100	100	
101 215 728.000	POSTAGE	500	114	500	29	500	500	570	590	610	630	650	
101 215 740.000	OPERATING SUPPLIES	2,000	1,411	2,000	1,662	2,000	2,000	3,000	3,090	3,180	3,280	3,380	
101 215 818.000	CONTRACTUAL SERVICES	4,790	2,230	4,000	0	4,000	4,000	10,000	10,300	10,610	10,930	11,260	
101 215 860.000	TRANSPORTATION	250	133	250	32	250	250	125	130	130	130	130	
101 215 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0	
101 215 900.000	PRINTING & PUBLISHING	2,000	280	2,000	308	2,000	2,000	1,500	1,550	1,600	1,650	1,700	
101 215 925.000	SUBSCRIPTIONS & PUBLICATIONS	200	0	200	0	200	200	100	100	100	100	100	
101 215 940.000	EQUIPMENT RENTAL - FORCE ACCT	7,725	7,652	7,700	3,667	7,700	7,700	3,500	520	540	560	580	
101 215 956.000	MISCELLANEOUS	1,100	1,090	2,000	0	2,000	2,000	1,000	1,030	1,060	1,090	1,120	
101 215 957.000	TRAINING EXPENSE	1,500	(446)	1,500	320	1,500	1,500	1,500	1,550	1,600	1,650	1,700	
101 215 958.000	MEMBERSHIPS & DUES	610	620	750	320	750	750	360	370	380	390	400	
Total		174,890	157,724	164,820	165,220	165,220	165,220	178,030	181,940	189,340	196,950	204,640	
Mgmt Information Services Expenditures													
101 228 706.000	SALARY & WAGES/FULL TIME	109,420	108,044	111,600	53,865	111,600	111,600	118,950	122,520	126,200	129,990	133,890	
101 228 706.100	SALARY & WAGES/SICK	4,600	4,999	4,700	0	4,700	4,700	5,000	5,150	5,300	5,460	5,620	
101 228 706.300	SALARY & WAGES/LONGEVITY	1,000	1,000	1,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
101 228 706.600	SALARY & WAGES/VACATION	8,190	8,171	4,175	0	4,175	4,175	4,450	4,580	4,720	4,860	5,010	
101 228 721.000	FRINGE BENEFITS	53,410	38,848	53,050	22,154	53,050	53,050	55,625	57,290	59,010	60,780	62,600	
101 228 721.500	POST RETIREMENT BENEFITS	15,525	16,928	21,050	10,519	21,050	21,050	25,975	29,360	33,000	36,690	40,300	
101 228 727.000	OFFICE SUPPLIES	150	0	150	0	150	150	150	150	150	150	150	
101 228 728.000	POSTAGE	150	114	100	0	100	100	100	100	100	100	100	
101 228 740.000	OPERATING SUPPLIES	3,500	2,409	4,000	2,240	4,000	4,000	4,000	4,120	4,240	4,370	4,500	
101 228 750.000	OPERATING SUPPLIES/SOFTWARE	44,000	40,105	38,000	20,455	38,000	38,000	72,500	74,680	76,920	79,230	81,610	
101 228 818.000	CONTRACTUAL SERVICES	35,000	20,975	42,000	3,557	42,000	42,000	65,000	66,950	68,960	71,030	73,160	
101 228 850.000	COMMUNICATIONS	250	0	200	0	200	200	200	210	220	230	240	
101 228 860.000	TRANSPORTATION	1,500	0	300	13	300	300	150	150	150	150	150	
101 228 864.000	CONFERENCES & MEETINGS	1,500	0	1,500	0	1,500	1,500	1,500	1,550	1,600	1,650	1,700	
101 228 940.000	EQUIPMENT RENTAL - FORCE ACCT	450	250	450	125	450	450	450	260	270	280	290	
101 228 956.000	MISCELLANEOUS	250	195	250	0	250	250	250	260	270	280	290	
101 228 957.000	TRAINING EXPENSE	5,000	195	10,000	0	10,000	10,000	10,000	10,300	10,610	10,930	11,260	
101 228 958.000	MEMBERSHIPS & DUES	400	8	400	50	400	400	400	410	420	430	440	
Total		283,145	242,045	292,925	293,425	293,425	293,425	366,200	378,790	392,940	407,610	422,310	

BUDGET

Account #	Account Title	2020/21		2021/22			2022/23		2023/24		2024/25		2025/26		2026/27	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Finance/Treasury Services Expenditures															
101 253 706.000	SALARY & WAGES/FULL TIME	116,525	117,708	120,880	120,880	64,377	120,880	188,900	194,570	200,410	206,420	212,610				
101 253 706.050	SALARY & WAGES/PART TIME	65,000	59,175	81,160	81,160	20,741	81,160	89,300	91,980	94,740	97,580	100,510				
101 253 706.100	SALARY & WAGES/SICK	5,000	3,879	5,150	5,150	0	5,150	5,575	5,910	6,090	6,090	6,270				
101 253 706.300	SALARY & WAGES/LONGEVITY	500	450	500	500	1,325	1,325	1,650	1,950	2,080	2,200	2,330				
101 253 706.600	SALARY & WAGES/AVACATION	4,150	0	4,290	4,290	0	4,290	4,650	4,790	4,930	5,080	5,230				
101 253 707.000	SALARY & WAGES/TEMP-SEASONAL	60,000	50,534	75,200	75,200	21,465	75,200	80,900	83,330	85,830	88,400	91,050				
101 253 709.000	SALARY & WAGES/OVERTIME	500	142	420	420	0	420	375	390	400	410	420				
101 253 721.000	FRINGE BENEFITS	120,400	63,558	117,700	117,700	37,251	117,700	131,800	135,750	139,820	144,010	148,330				
101 253 721.500	POST RETIREMENT BENEFITS	29,400	27,795	32,310	32,310	16,153	32,310	51,000	57,660	64,810	72,070	79,160				
101 253 725.500	MEAL ALLOWANCE	150	0	150	150	44	150	150	150	150	150	150				
101 253 727.000	OFFICE SUPPLIES	3,000	2,724	3,000	3,000	842	3,000	3,000	3,090	3,180	3,280	3,380				
101 253 728.000	POSTAGE	6,000	4,546	6,000	6,000	2,206	6,000	6,000	6,180	6,370	6,560	6,760				
101 253 740.000	OPERATING SUPPLIES	3,750	1,616	3,750	3,750	1,705	3,750	3,750	3,860	3,980	4,100	4,220				
101 253 818.000	CONTRACTUAL SERVICES	5,000	4,849	3,500	3,500	4,358	4,360	3,500	3,610	3,720	3,830	3,940				
101 253 818.213	CONT SRVC/ASSESSING	0	0	0	0	0	0	0	0	0	0	0				
101 253 818.214	CONT SRVC/ASSG-SPEC PROJ	0	0	0	0	0	0	0	0	0	0	0				
101 253 850.000	COMMUNICATIONS	850	699	850	850	563	850	850	880	910	940	970				
101 253 860.000	TRANSPORTATION	1,000	8	1,000	1,000	132	1,000	1,000	1,030	1,060	1,090	1,120				
101 253 864.000	CONFERENCES & MEETINGS	1,400	0	1,400	1,400	0	1,400	1,400	1,440	1,480	1,520	1,570				
101 253 865.000	PUBLIC RELATIONS EVENTS	1,250	510	1,250	1,250	329	1,250	1,250	1,290	1,330	1,370	1,410				
101 253 900.000	PRINTING & PUBLISHING	3,500	2,917	3,000	3,000	4,813	5,050	3,000	3,090	3,180	3,280	3,380				
101 253 925.000	SUBSCRIPTIONS & PUBLICATIONS	100	129	100	100	299	300	100	100	100	100	100				
101 253 930.000	REPAIRS & MAINTENANCE	100	0	100	100	88	100	100	100	100	100	100				
101 253 938.000	EQUIPMENT LEASE EXPENSE	150	0	150	150	0	150	150	150	150	150	150				
101 253 940.000	EQUIPMENT RENTAL - FORCE ACCT	12,100	20,800	10,600	10,600	10,300	10,600	20,600	2,270	2,340	2,410	2,480				
101 253 956.000	MISCELLANEOUS	100	0	100	100	0	100	100	100	100	100	100				
101 253 957.000	TRAINING EXPENSE	1,000	(58)	2,000	2,000	923	2,000	2,000	2,060	2,120	2,180	2,250				
101 253 958.000	MEMBERSHIPS & DUES	1,000	769	1,000	1,000	309	1,000	1,000	1,030	1,060	1,090	1,120				
	Total	441,925	362,550	475,560	479,495	188,224	479,495	602,050	606,590	630,260	654,510	679,110				
	City Assessor Expenditures															
101 257 725.000	EMPLOYEE TESTING & LICENSING	180	0	180	180	0	180	0	0	0	0	0				
101 257 727.000	OFFICE SUPPLIES	2,500	0	2,500	2,500	0	2,500	2,500	2,580	2,660	2,740	2,820				
101 257 728.000	POSTAGE	5,000	177	8,000	8,000	93	8,000	8,000	8,240	8,490	8,740	9,000				
101 257 818.000	CONTRACTUAL SERVICES	1,500	654	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700				
101 257 818.213	CONT SRVC/ASSESSING	65,115	65,111	60,000	60,000	39,314	60,000	67,065	69,080	71,150	73,280	75,480				
101 257 860.000	TRANSPORTATION	850	0	850	850	0	850	0	0	0	0	0				
101 257 864.000	CONFERENCES & MEETINGS	1,334	0	3,250	3,250	0	3,250	0	0	0	0	0				
101 257 900.000	PRINTING & PUBLISHING	4,000	0	4,000	4,000	36	4,000	4,000	4,120	4,240	4,370	4,500				
101 257 925.000	SUBSCRIPTIONS & PUBLICATIONS	1,505	1,504	1,500	1,500	752	1,500	1,500	1,550	1,600	1,650	1,700				
101 257 940.000	EQUIPMENT RENTAL - FORCE ACCT	3,000	0	3,000	3,000	0	3,000	3,000	2,270	2,340	2,410	2,480				
101 257 957.000	TRAINING EXPENSE	1,000	0	1,000	1,000	125	1,000	0	0	0	0	0				
101 257 958.000	MEMBERSHIPS & DUES	1,000	75	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120				
	Total	86,954	67,321	86,780	86,780	40,320	86,780	88,565	90,420	93,140	95,330	98,800				

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23					2023 / 24		2024 / 25		2025 / 26		2026 / 27	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Elections Services Expenditures																		
101 262 706.000	SALARY & WAGES/FULL TIME	12,500	3,437	13,140	13,140	234	13,140	14,075	14,500	14,940	15,390	15,880							
101 262 706.050	SALARY & WAGES/PART TIME	20,000	7,713	23,980	23,980	5,998	23,980	25,050	25,800	26,570	27,370	28,190							
101 262 706.100	SALARY & WAGES/SICK	525	0	560	560	0	560	600	620	640	660	680							
101 262 706.300	SALARY & WAGES/LONGEVITY	0	0	150	350	350	350	450	540	1,000	1,000	1,000							
101 262 706.600	SALARY & WAGES/VACATION	475	0	490	490	0	490	525	540	560	580	600							
101 262 706.860	SALARY & WAGES/AUTO ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0							
101 262 707.000	SALARY & WAGES/TEMP-SEASONAL	15,000	17,181	22,000	22,000	5,902	22,000	22,000	22,660	23,340	24,040	24,760							
101 262 709.000	SALARY & WAGES/OVERTIME	6,000	5,756	2,100	2,100	1,608	2,100	2,175	2,240	2,310	2,380	2,450							
101 262 721.000	FRINGE BENEFITS	11,100	2,972	10,940	10,940	1,140	10,940	11,475	11,820	12,170	12,540	12,920							
101 262 721.500	POST RETIREMENT BENEFITS	2,350	2,170	2,680	2,680	1,340	2,680	3,325	3,750	4,210	4,660	5,140							
101 262 725.500	MEAL ALLOWANCE	100	70	100	1,000	926	1,000	100	100	100	100	100							
101 262 727.000	OFFICE SUPPLIES	100	0	100	100	0	100	100	100	100	100	100							
101 262 728.000	POSTAGE	2,800	814	2,800	2,800	764	2,800	3,080	3,170	3,270	3,370	3,470							
101 262 740.000	OPERATING SUPPLIES	6,650	6,659	1,000	1,000	450	1,000	3,800	3,910	4,030	4,150	4,270							
101 262 818.000	CONTRACTUAL SERVICES	11,170	6,016	12,000	12,000	1,614	12,000	19,200	19,760	20,370	20,980	21,610							
101 262 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0							
101 262 860.000	TRANSPORTATION	250	46	250	250	46	250	125	130	130	130	130							
101 262 864.000	CONFERENCES & MEETINGS	0	20	0	0	0	0	0	0	0	0	0							
101 262 900.000	PRINTING & PUBLISHING	3,000	(2,167)	6,000	6,000	2,429	6,000	4,000	4,120	4,240	4,370	4,500							
101 262 925.000	SUBSCRIPTIONS & PUBLICATIONS	250	0	250	250	0	250	100	100	100	100	100							
101 262 930.000	REPAIRS & MAINTENANCE	300	0	300	300	0	300	100	100	100	100	100							
101 262 940.000	EQUIPMENT RENTAL - FORCE ACCT	300	0	300	300	0	300	100	520	540	560	580							
101 262 986.000	MISCELLANEOUS	200	0	200	200	0	200	100	100	100	100	100							
101 262 957.000	TRAINING EXPENSE	1,500	(650)	1,500	1,500	600	1,500	1,500	1,550	1,600	1,650	1,700							
101 262 958.000	MEMBERSHIPS & DUES	300	0	750	750	95	750	360	370	380	390	400							
	Total	94,870	50,038	101,590	102,690	23,496	102,690	112,340	116,980	120,800	124,740	128,750							
	City Attorney Expenditures																		
101 266 818.100	CONT SRVC/ RETAINER	42,000	34,915	44,000	44,000	9,500	44,000	44,000	45,320	46,680	48,060	49,520							
101 266 818.110	CONT SRVC/ PROSECUTION RETAINER	48,000	51,384	52,000	52,000	18,537	52,000	52,000	53,560	55,170	56,830	58,530							
101 266 818.150	CONT SVCS/ SPECIAL PROJECTS	30,000	24,146	38,000	38,000	17,182	38,000	40,000	41,200	42,440	43,710	45,020							
101 266 818.166	CONT SVCS/ CITY ATTY-BROWNFIELD	4,500	697	4,000	4,000	175	4,000	1,000	1,030	1,060	1,090	1,120							
101 266 818.170	CONT SVCS/ PROPERTY TAX APPEALS	10,000	2,872	9,000	9,000	1,379	9,000	7,000	15,000	15,450	15,910	16,390							
101 266 818.200	CONT SRVC/ LABOR ATTORNEY	3,000	689	4,500	4,500	776	4,500	4,500	4,640	4,780	4,920	5,070							
101 266 900.000	PRINTING & PUBLISHING	500	0	500	500	0	500	500	520	540	560	580							
101 266 986.000	MISCELLANEOUS	500	0	500	500	0	500	500	520	540	560	580							
	Total	138,500	114,702	152,500	152,500	47,548	152,500	149,500	161,790	166,660	171,660	176,810							

BUDGET

Account #	Account Title	2020/21		2021/22			12 Months Projected	2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual						
Other General Government Expenditures												
101 268 721.000	FRINGE BENEFITS	4,500	0	4,500	0	4,500	4,500	4,640	4,780	4,920	5,070	5,070
101 268 721.200	CONTRIBUTION TO HEALTH CARE RESERVE	25,000	2,015	0	0	0	0	20,000	20,000	20,000	20,000	20,000
101 268 724.000	MERS ACTUARIAL EVALUATIONS	11,200	11,200	10,000	0	10,000	10,000	10,300	20,610	0	0	0
101 268 725.000	EMPLOYEE TESTING & LICENSING	1,500	300	3,500	0	3,500	3,500	3,610	3,720	3,830	3,940	3,940
101 268 727.000	OFFICE SUPPLIES	2,500	0	2,500	0	2,500	2,500	2,580	2,660	2,740	2,820	2,820
101 268 728.000	POSTAGE	8,000	9,735	12,500	3,037	12,500	13,000	13,390	13,790	14,200	14,630	14,630
101 268 740.000	OPERATING SUPPLIES	5,150	5,157	6,000	4,169	6,000	7,000	7,210	7,430	7,650	7,880	7,880
101 850 750.000	OPERATING SUPPLIES/SOFTWARE	550	540	0	0	0	0	0	0	0	0	0
101 268 818.000	CONTRACTUAL SERVICES	19,425	19,587	16,000	7,636	16,000	17,000	17,510	18,040	18,580	19,140	19,140
101 268 818.900	CONTRACT SRVC/BANK ANALYSIS FEES	18,725	18,720	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250	2,250
101 268 850.000	COMMUNICATIONS	29,600	29,595	22,000	16,869	22,000	35,000	36,050	37,130	38,240	39,390	39,390
101 268 865.000	PUBLIC RELATIONS EVENTS	1,000	44	800	0	800	800	820	840	870	900	900
101 268 900.000	PRINTING & PUBLISHING	1,000	446	1,000	100	1,000	1,000	1,030	1,060	1,090	1,120	1,120
101 268 910.000	INSURANCE & BONDS	95,000	95,000	95,000	47,500	95,000	95,000	97,850	100,790	103,810	106,920	106,920
101 268 922.000	REIMBURSEMENT / DC G2G REVENUE	30	28	0	0	0	0	30,000	40,000	50,000	60,000	60,000
101 268 930.000	REPAIRS & MAINTENANCE	3,000	5,222	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620	5,620
101 268 938.000	EQUIPMENT LEASE EXPENSE	6,500	6,401	6,500	4,143	6,500	6,000	6,180	6,370	6,560	6,760	6,760
101 268 940.000	EQUIPMENT RENTAL - FORCE ACCT	28,000	8,000	2,500	4,000	2,670	4,500	4,640	4,780	4,920	5,070	5,070
101 268 940.100	EQUIPMENT RENTAL - SUPPLEMENTAL	48,635	48,635	0	0	0	73,486	75,690	77,960	80,300	82,710	82,710
101 268 956.000	MISCELLANEOUS	500	0	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120	1,120
101 268 957.000	TRAINING	2,500	0	4,500	0	4,500	4,500	4,640	4,780	4,920	5,070	5,070
101 268 963.000	BAD DEBT EXPENSE/BANKRUPTCY	2,000	0	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250	2,250
101 268 964.000	PRIOR YEAR TAX REFUNDS	2,000	0	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250	2,250
Total		316,315	260,624	199,300	87,454	199,470	291,786	348,500	377,460	375,720	394,910	394,910
City Hall Maintenance Expenditures												
101 275 706.000	SALARY & WAGES/FULL TIME	7,800	7,729	4,190	1,958	4,190	4,190	5,720	5,890	6,070	6,250	6,250
101 275 706.100	SALARY & WAGES/SICK	175	0	170	0	170	0	230	240	250	260	260
101 275 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 275 706.300	SALARY & WAGES/LONGEVITY	50	0	20	0	20	25	30	30	30	30	30
101 275 706.350	SALARY & WAGES/PAGER PAY	100	37	90	0	90	125	130	130	130	130	130
101 275 706.550	SALARY & WAGES/WATER LICENSE BONUS	55	55	55	0	55	55	60	60	60	60	60
101 275 706.600	SALARY & WAGES/VACATION	175	0	170	0	170	225	230	240	250	260	260
101 275 707.000	SALARY & WAGES/TEMP-SEASONAL	3,000	2,519	1,550	2,028	2,450	1,525	1,570	1,620	1,670	1,720	1,720
101 275 709.000	SALARY & WAGES/OVERTIME	500	482	270	52	270	275	280	290	300	310	310
101 275 721.000	FRINGE BENEFITS	4,650	3,695	2,650	1,312	2,650	3,450	3,550	3,660	3,770	3,880	3,880
101 275 721.500	POST RETIREMENT BENEFITS	1,675	1,574	1,850	922	1,850	2,650	2,990	3,360	3,730	4,090	4,090
101 275 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 275 740.000	OPERATING SUPPLIES	12,725	13,008	9,000	4,106	9,000	9,000	9,270	9,550	9,840	10,140	10,140
101 275 818.000	CONTRACTUAL SERVICES	68,250	79,638	76,500	22,178	76,500	55,000	56,650	58,350	60,100	61,900	61,900
101 275 850.000	COMMUNICATIONS	3,250	1,065	4,000	0	4,000	0	0	0	0	0	0
101 275 920.000	PUBLIC UTILITIES	25,000	21,303	25,000	7,508	25,000	25,000	25,750	26,520	27,320	28,140	28,140
101 275 930.000	REPAIRS & MAINTENANCE	7,500	1,802	7,500	2,204	7,500	7,500	7,730	7,960	8,200	8,450	8,450
101 275 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,000	5,218	5,000	2,734	5,000	6,000	4,120	4,240	4,370	4,500	4,500
Total		139,905	138,327	138,015	45,001	138,915	116,605	118,310	122,140	126,090	130,120	130,120

BUDGET

Account #	Account Title	2020/21		2021/22				2022 / 23				2023 / 24				2024 / 25				2025 / 26				2026 / 27			
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget		
101 276	MSD Yard Maintenance Expenditures	8,400	4,604	8,090	8,090	1,737	8,090	8,725	8,990	9,260	9,540	9,830															
101 276	SALARY & WAGES/FULL TIME	325	0	320	320	0	320	325	330	340	350	360															
101 276	SALARY & WAGES/SICK	0	0	0	0	0	0	0	0	0	0	0															
101 276	SALARY & WAGES/IN-LIEU HEALTH	75	0	30	30	0	30	25	30	30	30	30															
101 276	SALARY & WAGES/LONGEVITY	175	38	160	160	0	160	165	170	180	190	200															
101 276	SALARY & WAGES/PAGER PAY	55	55	55	55	0	55	55	60	60	60	60															
101 276	SALARY & WAGES/WATER LICENSE BONUS	325	0	320	320	0	320	325	330	340	350	360															
101 276	SALARY & WAGES/VACATION	4,525	4,941	3,180	4,700	3,500	4,700	3,150	3,240	3,340	3,440	3,540															
101 276	SALARY & WAGES/TEMP-SEASONAL	25	20	10	10	0	10	25	30	30	30	30															
101 276	SALARY & WAGES/OVERTIME	5,525	2,760	5,110	5,110	1,189	5,110	5,425	5,590	5,760	5,930	6,110															
101 276	FRINGE BENEFITS	3,225	3,040	3,560	3,560	1,779	3,560	4,125	4,660	5,230	5,810	6,380															
101 276	POST RETIREMENT BENEFITS	0	0	0	0	0	0	0	0	0	0	0															
101 276	MEAL ALLOWANCE	5,675	6,473	10,000	10,000	1,955	10,000	10,000	10,300	10,610	10,930	11,260															
101 276	OPERATING SUPPLIES	17,000	11,828	17,000	17,000	8,715	17,000	17,000	17,510	18,040	18,580	19,140															
101 276	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0															
101 276	COMMUNICATIONS	25,000	25,937	25,000	25,000	8,810	25,000	26,000	26,780	27,580	28,410	29,260															
101 276	PUBLIC UTILITIES	7,500	4,926	7,500	7,500	542	7,500	7,500	7,730	7,960	8,200	8,450															
101 276	REPAIRS & MAINTENANCE	4,000	224	1,000	1,000	821	1,000	1,000	6,700	6,900	7,110	7,320															
101 276	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0	0															
101 276	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0															
	Total	81,830	64,844	81,335	82,855	29,049	82,855	83,845	92,450	95,660	98,960	102,330															

BUDGET

Account #	Account Title	2020/21		2021/22		2022/23		2023/24	2024/25	2025/26	2026/27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
101 301 706.000	Police Department Expenditures										
101 301 706.050	SALARY & WAGES/FULL TIME	1,416,825	1,422,303	1,437,100	1,437,100	627,431	1,437,100	1,541,140	1,587,370	1,634,990	1,684,040
101 301 706.100	SALARY & WAGES/PART TIME	66,150	69,267	54,900	54,900	34,649	54,900	91,390	94,130	96,950	99,860
101 301 706.150	SALARY & WAGES/SICK	55,400	52,818	55,825	55,825	0	55,825	59,660	61,450	63,290	65,190
101 301 706.200	SALARY & WAGES/IN-LIEU HEALTH	2,000	0	0	180	0	180	4,580	4,720	4,860	5,010
101 301 706.250	SALARY & WAGES/HOLIDAY PAY	60,150	60,053	61,025	61,025	56,446	63,350	65,350	67,310	69,330	71,410
101 301 706.300	SALARY & WAGES/LONGEVITY	9,500	9,288	9,500	11,700	11,650	9,950	7,550	8,000	8,700	9,450
101 301 706.400	SALARY & WAGES/UNIFORM ALLOW	11,050	11,326	10,250	11,700	6,458	13,675	14,510	14,510	14,950	15,400
101 301 706.500	SALARY & WAGES/VACATION	13,000	0	13,025	13,025	0	13,025	14,060	14,480	14,910	15,360
101 301 706.600	SALARY & WAGES/DEBRIEF PAY	11,850	3,842	11,850	11,850	3,842	4,000	4,120	4,240	4,370	4,500
101 301 707.000	SALARY & WAGES/TEMP-SEASONAL	37,450	1,088	37,450	37,450	2,067	37,450	3,610	3,720	3,830	3,940
101 301 709.000	SALARY & WAGES/OVERTIME	65,000	65,674	113,650	113,650	32,983	113,650	73,020	75,210	77,470	79,790
101 301 709.100	SALARY & WAGES/OT-TRAINING	4,000	1,557	4,000	4,000	0	4,000	4,120	4,240	4,370	4,500
101 301 721.000	FRINGE BENEFITS	698,500	563,439	673,275	673,275	307,808	673,275	703,930	725,050	746,800	769,200
101 301 721.500	POST RETIREMENT BENEFITS	993,050	865,302	1,033,555	1,033,555	516,779	1,033,555	1,349,040	1,500,210	1,647,850	1,716,730
101 301 725.000	EMPLOYEE TESTING & LICENSING	5,620	4,865	5,790	5,790	2,250	5,790	5,960	6,140	6,320	6,510
101 301 725.500	MEAL ALLOWANCE	100	8	100	100	0	100	100	100	100	100
101 301 727.000	OFFICE SUPPLIES	2,320	918	2,390	2,390	629	2,390	2,530	2,610	2,690	2,770
101 301 728.000	POSTAGE	2,500	1,443	2,580	2,580	170	2,580	2,660	2,740	2,820	2,900
101 301 740.000	OPERATING SUPPLIES	8,700	8,648	8,960	8,960	2,031	8,960	9,510	9,800	10,090	10,380
101 301 740.400	UNIFORMS	5,620	1,443	5,790	5,790	2,347	5,790	6,080	6,260	6,450	6,640
101 301 740.700	SAFETY GEAR	3,090	3,094	3,180	3,180	485	3,180	3,380	3,480	3,580	3,680
101 301 810.000	TOWING CHARGES	3,000	1,325	3,000	3,000	150	3,000	3,090	3,180	3,280	3,380
101 301 818.000	CONTRACTUAL SERVICES	25,575	20,832	30,740	30,740	20,611	30,740	32,390	33,360	34,360	35,390
101 301 818.311	CONTRACTUAL SERVICES-SOCIAL WORKER	0	0	20,000	20,000	0	20,000	20,600	21,220	21,860	22,520
101 301 818.311	CONTRACTUAL SERVICES-SOCIAL WORKER	391,000	502,544	406,250	406,250	220,000	406,250	418,440	430,990	443,920	457,240
101 301 819.000	SCHOOL CROSSING GUARDS	16,500	14,159	15,000	15,000	5,240	15,000	19,970	20,570	21,190	21,830
101 301 820.000	SEX OFFENDER REGISTRATION FEES	500	180	520	520	30	520	520	540	560	580
101 301 822.000	ANIMAL CONTROL EXPENSES	2,750	2,750	2,820	2,820	200	2,820	2,820	2,820	2,820	2,820
101 301 830.000	INVESTIGATION EXPENSES	2,000	1,862	2,060	2,060	750	2,060	2,180	2,250	2,320	2,390
101 301 835.000	PRISONER/LODGING EXPENSES	3,710	1,460	3,820	3,820	695	3,820	3,930	4,050	4,170	4,300
101 301 850.000	COMMUNICATIONS	27,330	20,954	28,160	28,160	12,454	28,160	26,030	26,810	27,610	28,440
101 301 860.000	TRANSPORTATION	520	132	520	520	165	520	560	580	600	620
101 301 864.000	CONFERENCES & MEETINGS	2,000	1,588	2,050	2,050	799	2,050	2,170	2,240	2,310	2,380
101 301 865.000	PUBLIC RELATIONS EVENTS	1,300	405	1,340	1,340	0	1,340	1,420	1,460	1,500	1,550
101 301 900.000	PRINTING & PUBLISHING	5,500	1,995	5,670	5,670	141	5,670	6,020	6,200	6,390	6,580
101 301 930.000	REPAIRS & MAINTENANCE	3,180	3,004	3,280	3,280	970	3,280	3,480	3,560	3,690	3,800
101 301 938.000	EQUIPMENT LEASE EXPENSE	4,120	2,530	4,240	4,240	1,876	4,240	4,500	4,640	4,780	4,920
101 301 940.000	EQUIPMENT RENTAL - FORCE ACCT	105,170	64,516	108,330	108,330	30,316	108,330	114,930	118,380	121,930	125,590
101 301 956.000	MISCELLANEOUS	1,060	528	1,090	1,090	592	1,090	1,150	1,180	1,220	1,260
101 301 957.000	TRAINING EXPENSES	11,000	9,189	11,300	11,300	2,539	11,300	11,990	12,350	12,720	13,100
101 301 957.100	TRAINING/HNT	10,620	8,500	10,620	10,620	0	10,620	11,140	11,470	11,810	12,140
101 301 957.302	TRAINING/302 FUNDS	3,000	2,910	3,090	3,090	1,680	3,090	3,280	3,380	3,480	3,580
101 301 957.500	EDUCATIONAL REIMBURSEMENTS	0	0	0	0	0	0	0	0	0	0
101 301 958.000	MEMBERSHIPS & DUES	1,735	1,368	1,775	1,775	185	1,775	1,840	1,900	1,960	2,020
Total		4,093,445	3,809,062	4,182,870	4,210,250	1,907,415	4,190,250	4,655,850	4,906,460	5,156,760	5,331,400

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Fire Department Expenditures											
101 336 706.750	SALARY & WAGES/MEDICAL FIRST RESPONDER	14,000	12,972	9,600	11,750	11,750	13,500	13,910	14,330	14,760	15,200
101 336 707.000	SALARY & WAGES/TEMP-SEASONAL	3,500	0	3,500	3,500	3,500	0	0	0	0	0
101 336 721.000	FRINGE BENEFITS	2,755	2,208	1,010	3,000	3,000	2,500	2,660	2,660	2,740	2,820
101 336 721.500	POST RETIREMENT BENEFITS	257,330	252,444	327,210	327,210	327,210	337,025	378,630	421,280	462,740	482,080
101 336 721.600	CONTR POST RETIREMENT BENEFITS-PENSION	29,000	0	29,000	29,000	29,000	0	29,440	29,440	29,440	29,440
101 336 721.650	CONTR POST RETIREMENT BENEFITS-OPEB	75,000	74,533	75,000	75,000	75,000	75,000	80,250	85,870	91,880	96,310
101 336 740.000	OPERATING SUPPLIES	8,500	5,942	5,000	5,000	5,000	5,000	5,150	5,300	5,450	5,600
101 336 818.000	CONTRACTUAL SERVICES	17,675	18,499	16,000	16,000	16,000	16,000	16,970	17,480	17,990	18,500
101 336 818.800	CONTR SERVICES - NFD	625,500	631,740	510,000	346,228	510,000	666,500	707,100	728,310	750,160	772,660
101 336 818.810	CONTR SERVICES - NFD - AERIAL TRUCK LOAN	0	0	0	(349)	0	0	30,740	31,240	31,120	30,990
101 336 850.000	COMMUNICATIONS	2,260	2,545	1,500	1,500	1,500	1,500	1,600	1,600	1,650	1,700
101 336 865.000	PUBLIC RELATIONS EVENTS	500	0	300	300	300	300	310	320	330	340
101 336 900.000	PRINTING & PUBLISHING	1,200	0	1,000	1,000	1,000	1,000	1,030	1,060	1,090	1,120
101 336 920.000	PUBLIC UTILITIES	1,500	1,853	1,800	699	1,800	1,800	1,850	1,910	1,970	2,030
101 336 940.000	EQUIPMENT RENTAL - FORCE ACCT	66,000	66,000	85,000	33,000	85,000	85,000	87,550	90,180	92,890	95,660
101 336 957.000	TRAINING EXPENSES	7,500	7,416	0	0	0	0	0	0	0	0
Total		1,112,220	1,076,193	1,065,920	581,805	1,070,060	1,225,125	1,356,770	1,430,470	1,503,710	1,555,990
MSD Administration Expenditures											
101 441 706.000	SALARY & WAGES/FULL TIME	106,200	105,199	130,415	130,465	130,465	137,950	142,090	146,350	150,740	155,260
101 441 706.050	SALARY & WAGES/PART TIME	20,000	20,391	21,985	21,985	21,985	22,775	23,460	24,160	24,880	25,630
101 441 706.100	SALARY & WAGES/SICK	4,175	6,436	5,100	5,100	5,100	5,375	5,540	5,710	5,980	6,060
101 441 706.150	SALARY & WAGES/IN-LIEU HEALTH	1,160	620	730	755	755	725	750	770	790	810
101 441 706.350	SALARY & WAGES/LONGEVITY	950	885	1,030	1,362	1,362	1,525	1,570	1,620	1,670	1,720
101 441 706.350	SALARY & WAGES/PAGER PAY	1,025	0	1,360	158	1,360	1,325	1,360	1,400	1,440	1,480
101 441 706.450	SALARY & WAGES/SAFETY INSPECTION BONUS	1,750	1,750	1,750	450	1,750	1,750	1,800	1,850	1,910	1,970
101 441 706.600	SALARY & WAGES/TEMP-SEASONAL	3,275	0	4,210	0	4,210	4,425	4,560	4,700	4,840	4,990
101 441 707.000	SALARY & WAGES/VACATION PAYOFF	800	747	0	285	285	750	770	790	810	830
101 441 709.000	SALARY & WAGES/OVERTIME	5,775	3,415	5,780	5,780	5,780	5,825	6,000	6,180	6,370	6,560
101 441 721.500	POST RETIREMENT BENEFITS	54,225	39,053	69,660	69,660	69,660	73,025	75,220	77,480	79,800	82,190
101 441 725.000	EMPLOYEE TESTING & LICENSING	22,975	21,876	36,300	16,138	36,300	42,175	47,680	53,590	59,590	65,450
101 441 725.500	MEAL ALLOWANCE	750	744	300	300	300	500	520	540	560	580
101 441 728.000	POSTAGE	114	114	250	250	250	250	260	270	280	290
101 441 740.000	OPERATING SUPPLIES	9,650	11,355	7,000	7,435	7,435	7,000	7,210	7,430	7,650	7,880
101 441 740.400	UNIFORM ALLOWANCE	11,230	12,425	12,000	5,506	12,000	12,000	12,360	12,730	13,110	13,500
101 441 740.700	SAFETY GEAR	2,000	(94)	2,000	2,000	2,000	2,000	2,060	2,120	2,180	2,250
101 441 740.750	FOUL WEATHER GEAR	1,000	1,675	1,000	1,000	1,000	1,500	1,550	1,600	1,650	1,700
101 441 818.000	CONTRACTUAL SERVICES	8,000	7,944	9,200	10,050	10,050	9,200	9,480	9,760	10,050	10,350
101 441 850.000	COMMUNICATIONS	6,100	6,256	6,000	2,079	6,000	6,000	6,180	6,370	6,560	6,760
101 441 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	1,000	1,030	1,060	1,090
101 441 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0
101 441 938.000	EQUIPMENT LEASE EXPENSE	3,750	3,485	4,000	1,652	4,000	4,000	4,120	4,240	4,370	4,500
101 441 940.000	EQUIPMENT RENTAL - FORCE ACCT	4,000	3,500	4,000	1,750	4,000	4,000	4,120	4,240	4,370	4,500
101 441 958.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
101 441 957.000	TRAINING EXPENSES	1,500	1,470	1,500	1,500	1,500	1,500	1,550	1,600	1,650	1,700
101 441 958.000	MEMBERSHIPS & DUES	500	0	500	500	500	500	520	540	560	580
Total		271,040	249,156	326,020	119,605	328,065	346,075	368,940	384,500	400,420	416,510

BUDGET

Account #	Account Title	2020/21		2021/22		12 Months Projected	2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget						
101 448	Street Lighting Expenditures										
101 448	STREET LIGHTING-GENERAL	125,525	136,430	108,000	56,770	108,000	140,000	144,200	148,530	152,990	157,580
101 448	STREET LIGHTING-OLD VILLAGE	55,000	51,257	55,000	21,606	55,000	55,000	56,650	58,350	60,100	61,900
	Total	180,525	187,687	163,000	78,375	163,000	195,000	200,850	206,880	213,090	219,480
	Cemetery Maintenance Expenditures										
101 567	SALARY & WAGES/FULL TIME	18,675	13,285	17,980	9,820	17,980	18,575	19,130	19,700	20,290	20,900
101 567	SALARY & WAGES/SICK	750	110	700	0	700	225	230	240	250	260
101 567	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
101 567	SALARY & WAGES/LONGEVITY	175	95	60	23	60	55	60	60	60	60
101 567	SALARY & WAGES/PAGER PAY	350	256	350	0	350	350	360	370	380	390
101 567	SALARY & WAGES/WATER LICENSE BONUS	725	219	0	0	0	0	0	0	0	0
101 567	SALARY & WAGES/VACATION	6,850	2,992	7,000	0	7,000	725	750	770	790	810
101 567	SALARY & WAGES/TEMP-SEASONAL	3,350	3,479	2,190	3,620	7,730	7,675	7,910	8,150	8,390	8,640
101 567	SALARY & WAGES/OVERTIME	12,275	6,935	2,440	2,223	2,440	2,325	2,390	2,460	2,530	2,610
101 567	FRINGE BENEFITS	7,175	5,800	7,910	6,120	11,350	11,500	11,850	12,210	12,580	12,960
101 567	POST RETIREMENT BENEFITS	150	72	150	216	230	8,225	9,970	11,200	12,450	13,670
101 567	MEAL ALLOWANCE	100	20	100	0	100	100	100	100	100	100
101 567	POSTAGE	20,350	24,915	17,500	6,600	17,500	18,000	18,540	19,100	19,670	20,260
101 567	OPERATING SUPPLIES	36,000	38,457	44,000	26,095	44,000	48,000	49,440	50,920	52,450	54,020
101 567	CONTRACTUAL SERVICES	0	0	250	0	250	0	0	0	0	0
101 567	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0
101 567	PRINTING & PUBLISHING	7,000	2,835	10,000	842	10,000	7,500	7,730	7,960	8,200	8,450
101 567	PUBLIC UTILITIES	5,000	0	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
101 567	REPAIRS & MAINTENANCE	24,000	15,298	24,000	18,246	24,000	24,000	24,720	25,460	26,220	27,010
101 567	EQUIPMENT RENTAL - FORCE ACCT	1,500	1,500	2,000	2,000	2,000	1,500	1,550	1,600	1,650	1,700
101 567	CRYPT/NICHE RETURNS	3,000	850	3,000	2,690	3,000	3,000	3,090	3,180	3,280	3,380
	Total	147,900	117,118	154,470	82,450	155,300	157,580	163,200	169,020	175,000	181,100
	Special Events Expenditures										
101 575	SALARY & WAGES/FULL TIME	8,800	2,751	13,970	8,705	17,000	14,950	15,400	15,860	16,340	16,830
101 575	SALARY & WAGES/SICK	575	0	540	0	540	575	590	610	630	650
101 575	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
101 575	SALARY & WAGES/LONGEVITY	125	0	50	0	50	50	50	50	50	50
101 575	SALARY & WAGES/PAGER PAY	275	0	280	0	280	275	280	290	300	310
101 575	SALARY & WAGES/VACATION	575	0	540	0	540	575	590	610	630	650
101 575	SALARY & WAGES/TEMP-SEASONAL	26,500	1,325	32,070	5,104	32,070	32,070	33,040	34,030	35,050	36,100
101 575	SALARY & WAGES/OVERTIME	20,450	2,954	24,890	12,006	24,060	26,325	27,110	27,920	28,760	29,620
101 575	FRINGE BENEFITS	9,550	2,204	8,820	7,573	15,000	9,275	9,550	9,840	10,140	10,440
101 575	POST RETIREMENT BENEFITS	5,575	5,193	6,150	3,446	6,150	7,075	7,990	8,980	9,980	10,980
101 575	MEAL ALLOWANCE	1,500	165	1,500	915	1,500	1,500	1,550	1,600	1,650	1,700
101 575	OPERATING SUPPLIES	10,850	11,374	10,000	7,988	11,000	11,000	11,330	11,670	12,020	12,360
101 575	CONTRACTUAL SERVICES	30,000	2,345	49,500	9,756	49,500	49,500	50,990	52,520	54,100	55,720
101 575	EQUIPMENT RENTAL - FORCE ACCT	28,000	3,172	28,000	17,095	28,000	28,000	27,300	28,120	28,960	29,830
	Total	142,775	31,482	176,310	72,588	185,690	181,175	185,770	192,100	198,610	205,240

BUDGET

Account #	Account Title	2020/21		2021/22			2022/23	2023/24	2024/25	2025/26	2026/27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Parking System Expenditures											
101 580 706.000	SALARY & WAGES/FULL TIME	4,375	4,314	2,640	2,640	451	3,550	3,660	3,770	3,880	4,000
101 580 706.100	SALARY & WAGES/SICK	125	0	110	110	0	175	180	190	200	210
101 580 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
101 580 706.300	SALARY & WAGES/LONGEVITY	50	0	10	10	0	25	30	30	30	30
101 580 706.350	SALARY & WAGES/PAGER PAY	75	0	60	60	0	75	80	80	80	80
101 580 706.550	SALARY & WAGES/CONTRACT BONUS	0	0	0	0	0	0	0	0	0	0
101 580 706.600	SALARY & WAGES/VACATION	125	0	110	110	0	150	150	150	150	150
101 580 707.000	SALARY & WAGES/TEMP-SEASONAL	1,150	1,098	600	600	172	600	620	640	660	680
101 580 709.000	SALARY & WAGES/OVERTIME	3,150	1,918	3,070	3,070	205	3,250	3,450	3,450	3,550	3,660
101 580 721.000	FRINGE BENEFITS	3,325	2,647	1,670	1,670	284	2,200	2,340	2,340	2,410	2,480
101 580 721.500	POST RETIREMENT BENEFITS	1,050	991	1,160	1,160	650	1,675	1,890	2,120	2,350	2,590
101 580 725.500	MEAL ALLOWANCE	50	40	50	50	0	50	50	50	50	50
101 580 740.000	OPERATING SUPPLIES	5,000	(2,813)	5,000	5,000	0	5,000	5,150	5,300	5,460	5,620
101 580 818.000	CONTRACTUAL SERVICES	7,525	7,516	14,500	14,500	0	14,500	14,940	15,390	15,850	16,330
101 580 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0
101 580 920.000	PUBLIC UTILITIES	14,000	10,792	14,000	14,000	6,534	14,000	14,420	14,850	15,300	15,760
101 580 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0
101 580 940.000	EQUIPMENT RENTAL - FORCE ACCT	7,500	11,493	7,500	7,500	479	7,500	12,360	12,730	13,110	13,500
101 580 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
Total		47,500	37,995	50,480	50,480	8,775	52,750	59,150	61,090	63,080	65,130
Other MSD Services Expenditures											
101 590 706.000	SALARY & WAGES/FULL TIME	130	129	110	110	123	125	130	130	130	130
101 590 706.100	SALARY & WAGES/SICK	25	0	10	10	0	25	30	30	30	30
101 590 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
101 590 706.300	SALARY & WAGES/LONGEVITY	25	0	10	10	0	25	30	30	30	30
101 590 706.350	SALARY & WAGES/PAGER PAY	25	0	10	10	0	25	30	30	30	30
101 590 706.600	SALARY & WAGES/VACATION	25	0	10	10	0	25	30	30	30	30
101 590 707.000	SALARY & WAGES/TEMP-SEASONAL	375	5	400	400	62	400	410	420	430	440
101 590 709.000	SALARY & WAGES/OVERTIME	325	122	310	310	48	100	100	100	100	100
101 590 721.000	FRINGE BENEFITS	90	69	70	70	81	100	100	100	100	100
101 590 721.500	POST RETIREMENT BENEFITS	75	41	50	50	27	75	80	80	80	80
101 590 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0
101 590 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0
101 590 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	500	520	540	560	580
101 590 818.430	CONT SVCS/SNOW REMOVAL	0	0	0	0	0	0	0	0	0	0
101 590 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0
101 590 940.000	EQUIPMENT RENTAL - FORCE ACCT	1,250	381	1,000	1,000	351	1,000	1,550	1,600	1,650	1,700
101 590 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
Total		2,345	747	1,970	1,970	692	2,375	2,980	3,060	3,140	3,220

BUDGET

Account #	Account Title	2020/21		2021/22			2022/23	2023/24	2024/25	2025/26	2026/27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
101 770	Parks & Public Property Expenditures										
101 770	SALARY & WAGES/FULL TIME	24,250	24,462	19,460	19,460	19,460	19,150	19,720	20,310	20,920	21,550
101 770	SALARY & WAGES/SICK	800	220	750	750	750	750	770	790	810	830
101 770	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
101 770	SALARY & WAGES/LONGEVITY	190	190	60	60	60	60	60	60	60	60
101 770	SALARY & WAGES/PAGER PAY	400	363	380	380	380	375	390	400	410	420
101 770	SALARY & WAGES/SAFETY INSPECTION BOND	0	0	0	0	0	0	0	0	0	0
101 770	SALARY & WAGES/WATER LICENSE BONUS	250	219	250	250	250	250	260	270	280	290
101 770	SALARY & WAGES/VACATION PAYOFF	775	0	750	750	750	750	770	790	810	830
101 770	SALARY & WAGES/TEMP-SEASONAL	12,325	9,800	13,940	13,940	13,940	13,825	14,240	14,670	15,110	15,560
101 770	SALARY & WAGES/OVERTIME	675	584	640	640	640	675	700	720	740	760
101 770	FRINGE BENEFITS	14,325	11,588	12,280	12,280	12,280	11,850	12,210	12,580	12,960	13,350
101 770	POST RETIREMENT BENEFITS	7,750	7,316	8,570	8,570	8,570	9,075	10,260	11,530	12,820	14,080
101 770	MEAL ALLOWANCE	100	24	100	100	100	100	100	100	100	100
101 770	POSTAGE	0	0	0	0	0	0	300	310	320	330
101 770	OPERATING SUPPLIES	25,000	24,560	30,000	30,000	30,000	30,000	30,900	31,830	32,760	33,700
101 770	CONTRACTUAL SERVICES	25,250	28,366	32,300	32,300	32,300	32,500	33,480	34,460	35,450	36,580
101 770	PUBLIC UTILITIES	65,000	72,604	65,000	65,000	65,000	65,000	66,950	68,960	71,030	73,160
101 770	REPAIRS & MAINTENANCE	7,500	6,930	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
101 770	EQUIPMENT RENTAL - FORCE ACCT	20,000	27,411	18,000	18,000	18,000	18,000	19,570	20,160	20,760	21,380
101 770	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
	Total	204,590	214,606	209,980	209,980	209,980	212,360	220,980	228,570	236,350	244,300
101 775	MSD Services - DDA Expenditures										
101 775	SALARY & WAGES/FULL TIME	24,950	27,444	19,500	19,500	19,500	19,375	19,960	20,560	21,180	21,820
101 775	SALARY & WAGES/SICK	800	0	750	750	750	750	770	790	810	830
101 775	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
101 775	SALARY & WAGES/LONGEVITY	175	0	60	60	60	60	60	60	60	60
101 775	SALARY & WAGES/PAGER PAY	400	0	380	380	380	375	390	400	410	420
101 775	SALARY & WAGES/CONTRACT BONUS	0	0	0	0	0	0	0	0	0	0
101 775	SALARY & WAGES/VACATION	775	0	750	750	750	750	770	790	810	830
101 775	SALARY & WAGES/TEMP-SEASONAL	18,750	19,618	20,240	20,240	20,240	20,075	20,680	21,300	21,940	22,600
101 775	SALARY & WAGES/OVERTIME	5,600	5,643	5,980	5,980	5,980	5,775	5,950	6,130	6,310	6,500
101 775	FRINGE BENEFITS	17,700	15,639	12,310	12,310	12,310	12,000	12,360	12,730	13,110	13,500
101 775	POST RETIREMENT BENEFITS	7,775	7,329	8,580	8,580	8,580	9,175	10,370	11,650	12,950	14,220
101 775	MEAL ALLOWANCE	200	179	200	200	200	200	200	200	200	200
101 775	OPERATING SUPPLIES	32,050	34,337	35,000	35,000	35,000	35,000	36,050	37,130	38,240	39,380
101 775	CONTRACTUAL SERVICES	20,000	22,499	31,700	31,700	31,700	32,000	32,960	33,950	34,970	36,020
101 775	PUBLIC UTILITIES	4,000	4,788	4,000	4,000	4,000	4,000	4,150	4,300	4,460	4,620
101 775	EQUIPMENT RENTAL - FORCE ACCT	34,000	46,691	34,000	34,000	34,000	34,000	34,690	35,380	36,130	36,880
	Total	167,175	184,168	172,950	174,550	174,550	174,725	169,560	175,600	181,800	188,120
	GENERAL FUND (OPERATING) - Detail EXPENDITURE TOTAL	8,597,989	7,736,136	8,639,920	8,695,340	8,695,340	9,434,261	9,981,510	10,466,330	10,923,260	11,306,640

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
101 900 971.436	Capital Outlay										
101 900 971.437	CAP OUT - LAND IMP/ CITY HALL	127,000	86,630	0	16,500	16,500	0	0	0	0	0
101 900 971.437	CAP OUT - LAND IMP/ PUBLIC PARKS/ROW			30,000	30,000	30,000	0	0	0	0	0
101 900 971.438	CAP OUT - LAND IMP/ MSD	68,000	23,700	10,000	10,000	10,000	329,000	0	0	0	0
101 900 976.276	CAP OUT - BUILDING IMP/ CEMETERY	0	0	10,000	10,000	10,000	315,000	0	0	0	0
101 900 976.336	CAP OUT - FIRE STATION #2-3 BLDG	5,000	424	23,000	23,000	23,000	0	0	0	0	0
101 900 976.436	CAP OUT - BUILDING IMP/ CITY HALL	630	628	97,000	97,000	97,000	157,000	10,000	10,000	10,000	10,000
101 900 976.437	CAP OUT - SIDEWALK REPLY PROG	75,000	3,629	75,000	75,000	75,000	204,000	40,000	40,000	40,000	40,000
101 900 976.437	CAP OUT - PARK FACILITY REPLACEMENTS	0	0	0	0	0	0	0	0	0	0
101 900 976.437	CAP OUT - FIRE STATION 3 REPLACEMENTS	0	0	0	0	0	90,000	0	0	0	0
101 900 976.438	CAP OUT - BUILDING IMP/ MSD	5,000	0	37,000	37,000	37,000	60,000	10,000	10,000	10,000	10,000
101 900 976.442	CAP OUT - SPEC EVENTS BUILDING	20,260	20,258	0	0	0	0	0	0	0	0
101 900 976.751	CAP OUT - CULT CTR BLDG IMPR	93,470	25,670	0	41,000	41,000	0	0	0	0	0
101 900 976.800	CAP OUT - SENIOR HOUSING BUILDING	0	0	0	0	0	0	0	0	0	0
101 900 977.101	CAP OUT - CITY COMMISSION	0	0	0	0	0	0	0	0	0	0
101 900 977.212	CAP OUT - FINANCE	0	30,000	5,000	5,000	5,000	5,000	0	0	0	0
101 900 977.215	CAP OUT - ELECTION EQUIPMENT	10,735	10,731	2,500	2,500	2,500	0	0	0	0	0
101 900 977.258	CAP OUT - MGMT INFORM SVCS	0	0	2,000	2,000	2,000	3,000	0	0	0	0
101 900 977.276	CAP OUT - CEMETERY EQUIPMENT	0	0	5,000	5,000	5,000	5,000	2,000	2,000	2,000	2,000
101 900 977.301	CAP OUT - POLICE EQUIPMENT	14,000	985	7,000	7,000	7,000	7,000	15,000	15,000	15,000	15,000
101 900 977.336	CAP OUT - FIRE EQUIPMENT	0	0	0	0	0	0	8,000	8,000	8,000	8,000
101 900 977.437	CAP OUT - PUBLIC PARKS/ROW	0	0	0	0	0	0	5,000	5,000	5,000	5,000
101 900 977.438	CAP OUT - MSD YARD EQUIPMENT	0	0	0	0	0	0	10,000	10,000	10,000	10,000
101 900 977.442	CAP OUT - SPEC EVENTS EQUIPMENT	0	0	0	0	0	0	0	0	0	0
101 900 980.172	CAP OUT - MGR OFFICE EQUIPMENT	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
101 900 980.212	CAP OUT - FIN OFFICE EQUIPMENT	5,000	0	0	0	0	2,500	0	0	0	0
101 900 980.215	CAP OUT - CLK OFFICE EQUIPMENT	1,000	0	0	0	0	0	0	0	0	0
101 900 980.258	CAP OUT - MIS OFFICE EQUIPMENT	5,000	0	2,000	2,000	2,000	3,800	0	0	0	0
101 900 980.262	CAP OUT - CLK ELECTIONS EQUIPMENT	1,000	0	0	0	0	0	2,000	2,000	2,000	2,000
101 900 980.276	CAP OUT - CEMETERY EQUIPMENT	5,000	0	0	0	0	0	0	0	0	0
101 900 980.301	CAP OUT - POL OFFICE EQUIPMENT	0	0	5,000	5,000	5,000	0	0	0	0	0
101 900 980.336	CAP OUT - FIRE OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0
101 900 980.435	CAP OUT - MSD OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0
101 900 980.436	CAP OUT - CITY HALL EQUIPMENT	0	0	0	0	0	0	0	0	0	0
	Total	431,095	202,655	311,500	369,000	369,000	1,257,300	110,000	110,000	110,000	102,000
101 905 985.314	Debt Service										
101 905 990.912	CONTRIB TO 2014-04 GO REF BD DEBT FUND	0	0	0	0	0	0	0	0	0	0
	CONTRIB TO NVILLE ACT 99-2016 AERIAL TRU	31,234	30,705	31,234	31,234	31,234	32,565	31,119	30,989	30,843	31,265
	Total	31,234	30,705	31,234	31,234	31,234	32,565	31,119	30,989	30,843	31,265

BUDGET

Account #	Account Title	2020/21			2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
101 965 982.000	<i>Transfers-Out to Other Sources</i>											
101 965 985.208	RESERVE FOR CONTINGENCIES	0	0	371,367	333,094	0	50,000	0	0	0	0	0
101 965 985.208	CONTRIB TO RECREATION FUND	400,000	400,000	500,000	500,000	500,000	250,000	350,000	350,000	350,000	350,000	350,000
101 965 985.226	CONTRIBUTION TO SOLID WASTE FUND	11,633	11,633	10,340	10,340	10,340	9,048	7,755	6,463	5,170	3,878	3,878
101 965 985.249	CONTRIBUTION TO BUILDING FUND	50,000	50,000	0	0	100,000	0	10,000	35,000	60,000	80,000	80,000
101 965 985.252	CONTRIB TO NBHD SVCS FUND	73,010	73,010	73,010	73,010	36,505	73,010	75,480	78,020	80,640	83,340	83,340
101 965 985.257	CONTRIBUTION TO BUDGET STABILIZATION	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
101 965 985.401	CONTRIBUTION TO PUB IMP FUND	25,000	25,000	0	0	0	0	0	0	0	0	0
	Total	614,643	614,643	1,009,717	971,444	551,845	437,058	508,235	559,483	610,810	652,218	652,218
	GENERAL FUND (NON-OPERATING) - Detail											
	EXPENDITURE TOTAL	1,076,972	848,002	1,352,451	1,371,678	635,533	1,726,923	649,354	700,471	751,653	785,483	785,483
101 965 999.999	ADD'L CUTS REQUIRED TO BALANCE BUDGET F	0	0	0	0	0	0	0	0	0	0	0
101 965 999.999	ADD'L CUTS REQUIRED TO BALANCE BUDGET F	0	0	0	0	0	0	0	0	0	0	0
	GENERAL FUND - Detail											
	EXPENDITURE GRAND TOTAL	9,674,961	8,584,139	9,992,371	10,067,018	4,539,206	11,161,184	10,630,864	11,166,801	11,674,913	12,092,123	12,092,123
	GENERAL FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	2,966,548	2,966,548	3,663,584	3,663,584	3,663,584	3,441,322	2,525,214	2,157,761	1,272,389	169,576	169,576
	CURRENT-YEAR REVENUES	9,674,961	9,281,174	9,992,371	10,067,018	7,825,357	11,161,184	10,630,864	11,166,801	11,674,913	12,092,123	12,092,123
	CURRENT-YEAR EXPENDITURES	(9,674,961)	(8,584,139)	(9,992,371)	(10,067,018)	(4,539,206)	(11,161,184)	(10,630,864)	(11,166,801)	(11,674,913)	(12,092,123)	(12,092,123)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	697,036	0	0	3,286,152	(0)	0	(0)	(0)	0	0
	RESERVE FOR INVENTORY											
	+ CONTINGENCY / - APPROPRIATION OF FRO	(190,453)	0	221,367	183,094	0	(916,107)	(367,454)	(885,371)	(1,102,813)	(1,224,613)	(1,224,613)
	UNRESERVED SURPLUS (OR DEFICIT)	2,776,095	3,663,584	3,884,951	3,846,678	6,949,735	2,525,214	2,157,761	1,272,389	169,576	(1,055,037)	(1,055,037)

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
BUDGET STABILIZATION FUND REVENUES											
102 000 665.000	INTEREST ON INVESTMENTS	0	0	0	0	0	0	0	0	0	0
102 000 675.101	CONTRIBUTION FROM GEN FUND	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
102 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0
	BUDGET STABILIZATION FUND REVENUE GRAND TOTAL	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
BUDGET STABILIZATION FUND EXPENDITURES											
102 290 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0
102 290 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
102 290 962.000	RESERVE FOR CONTINGENCY	55,000	0	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
102 290 965.101	CONTRIB TO GENERAL FUND	0	0	0	0	0	0	0	0	0	0
	BUDGET STABILIZATION FUND EXPENDITURE GRAND TOTAL	55,000	0	55,000	55,000	0	55,000	55,000	55,000	55,000	55,000
BUDGET STABILIZATION FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	55,000	55,000	110,000	110,000	110,000	165,000	220,000	275,000	330,000	385,000
	CURRENT-YEAR REVENUES	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
	CURRENT-YEAR EXPENDITURES	(55,000)	0	(55,000)	0	0	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	55,000	0	55,000	55,000	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIC	55,000	0	55,000	55,000	0	55,000	55,000	55,000	55,000	55,000
	ENDING SURPLUS (OR DEFICIT)	55,000	110,000	165,000	165,000	165,000	220,000	275,000	330,000	385,000	440,000

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
CEMETERY TRUST FUND REVENUES											
151 000 665.000	INTEREST ON INVESTMENTS	10,000	3,231	10,000	1,629	10,000	10,000	10,300	10,610	10,930	11,260
151 000 669.000	PERPETUAL CARE	15,000	10,813	15,000	10,325	15,000	15,000	15,450	15,910	16,390	16,860
151 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0
151 000 683.200	GAIN/LOSS TRUST ACCT INVESTMENTS	0	0	0	0	0	0	0	0	0	0
	CEMETERY TRUST FUND REVENUE GRAND TOTAL	25,000	14,044	25,000	11,954	25,000	25,000	25,750	26,520	27,320	28,140
CEMETERY TRUST FUND EXPENDITURES											
151 290 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
151 290 962.000	RESERVE FOR TRUST FUND	15,000	0	15,000	0	15,000	15,000	15,450	15,910	16,390	16,860
151 290 965.101	CONTRIBUTIONS TO GENERAL FUND	10,000	3,231	10,000	1,643	10,000	10,000	10,300	10,610	10,930	11,260
	CEMETERY TRUST FUND EXPENDITURE GRAND TOTAL	25,000	3,231	25,000	1,643	25,000	25,000	25,750	26,520	27,320	28,140
CEMETERY TRUST FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	600,263	600,263	611,076	611,076	611,076	626,076	641,076	656,526	672,436	688,826
	CURRENT-YEAR REVENUES	25,000	14,044	25,000	11,954	25,000	25,000	25,750	26,520	27,320	28,140
	CURRENT-YEAR EXPENDITURES	(25,000)	(3,231)	(25,000)	(1,643)	(25,000)	(25,000)	(25,750)	(26,520)	(27,320)	(28,140)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	10,813	0	10,312	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIO	15,000	0	15,000	0	15,000	15,000	15,450	15,910	16,390	16,860
	ENDING SURPLUS (OR DEFICIT)	615,263	611,076	626,076	621,388	626,076	641,076	656,526	672,436	688,826	705,706

BUDGET

Account #	Account Title	2020/21		2021/22		2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget					
MAJOR STREET FUND REVENUES										
202 000 532.000	FEDERAL GRANTS - CDBG	0	0	0	0	0	0	0	0	0
202 000 547.000	GAS & WEIGHT TAX	671,364	664,703	709,036	709,036	774,382	830,880	919,660	947,240	975,650
202 000 547.100	LOCAL ROADS PROGRAM	12,506	12,507	12,507	12,507	12,507	12,507	12,507	12,507	12,507
202 000 547.300	SUPPLEMENTAL STATE ROAD FUNDING	0	0	0	0	0	0	0	0	0
202 000 665.000	INTEREST ON INVESTMENTS	1,000	1,135	5,000	5,000	5,000	5,150	5,300	5,460	5,620
202 000 675.101	CONTRIBUTION FROM GENERAL FUND	0	0	0	0	0	0	0	0	0
202 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0
202 000 699.000	APPROP PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0
MAJOR STREET FUND REVENUE GRAND TOTAL		684,870	675,344	726,543	726,543	791,889	848,537	937,467	965,207	993,777
MAJOR STREET FUND EXPENDITURES										
<i>Administration Expenditures</i>										
202 290 706.000	SALARY & WAGES/FULL TIME	14,700	8,112	8,410	10,585	8,825	9,090	9,360	9,640	9,930
202 290 706.050	SALARY & WAGES/PART TIME	1,725	791	980	1,330	1,025	1,060	1,090	1,120	1,150
202 290 706.100	SALARY & WAGES/SICK	300	957	330	330	360	360	370	380	390
202 290 706.150	SALARY & WAGES/IN-LIEU HEALTH	170	33	40	110	110	110	110	110	110
202 290 706.300	SALARY & WAGES/LONGEVITY	75	38	70	220	85	90	90	90	90
202 290 706.350	SALARY & WAGES/PAGER PAY	100	100	110	110	110	110	110	110	110
202 290 706.600	SALARY & WAGES/VACATION	300	0	330	330	350	360	370	380	390
202 290 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0
202 290 709.000	SALARY & WAGES/OVERTIME	750	548	740	740	750	770	790	810	830
202 290 721.000	FRINGE BENEFITS	6,125	3,870	4,990	4,990	5,225	5,380	5,540	5,710	5,880
202 290 721.500	POST RETIREMENT BENEFITS	2,200	2,105	2,850	2,850	3,275	3,700	4,150	4,610	5,060
202 290 725.000	EMPLOYEE TESTING & LICENSING	0	0	0	0	0	0	0	0	0
202 290 818.000	CONTRACTUAL SERVICES	2,050	2,036	0	1,000	2,000	2,060	2,120	2,180	2,250
202 290 850.000	COMMUNICATIONS	3,000	2,071	2,000	2,000	3,000	3,090	3,180	3,280	3,380
202 290 910.000	INSURANCE & BONDS	0	0	0	0	0	0	0	0	0
202 290 940.000	EQUIPMENT RENTAL - FORCE ACCT	2,500	1,369	4,000	4,000	4,000	4,120	4,240	4,370	4,500
202 290 962.000	RESERVE FOR CONTINGENCY	0	0	22,791	16,736	0	0	0	0	0
202 290 965.203	CONTRIBUTIONS TO LOCAL ST FUND	0	0	0	0	27,394	42,264	70,214	123,204	124,659
Total		33,995	21,929	47,641	45,331	56,499	72,564	101,734	155,994	155,729

BUDGET

Account #	Account Title	2020/21		2021/22		2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget					
Routine Maintenance Expenditures										
202 463 706.000	SALARY & WAGES/FULL TIME	28,850	29,416	26,250	8,876	26,250	29,020	29,890	30,790	31,710
202 463 706.050	SALARY & WAGES/PART TIME	1,500	2,122	0	0	0	0	0	0	0
202 463 706.100	SALARY & WAGES/SICK	1,125	551	1,010	0	1,010	1,040	1,070	1,100	1,130
202 463 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	55	0	0	0	0	0	0	0
202 463 706.300	SALARY & WAGES/LONGEVITY	575	568	80	117	130	150	150	150	150
202 463 706.350	SALARY & WAGES/PAGER PAY	625	606	510	685	500	520	540	560	580
202 463 706.500	SALARY & WAGES/RETIREMENT BONUS	200	109	200	0	0	0	0	0	0
202 463 706.550	SALARY & WAGES/WATER LICENSE BONUS	50	0	1,010	0	200	210	220	230	240
202 463 706.600	SALARY & WAGES/VACATION	5,600	1,946	6,340	1,479	6,340	6,490	6,880	6,880	7,090
202 463 709.000	SALARY & WAGES/TEMP-SEASONAL	625	357	610	331	610	670	690	710	730
202 463 721.000	FRINGE BENEFITS	19,150	10,841	16,570	4,563	16,570	18,080	18,620	19,180	19,760
202 463 721.500	POST RETIREMENT BENEFITS	10,875	10,248	11,550	6,008	11,550	14,720	16,540	18,390	20,190
202 463 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0
202 463 740.000	OPERATING SUPPLIES	12,000	3,718	12,000	1,399	12,000	12,360	12,730	13,110	13,500
202 463 818.000	CONTRACTUAL SERVICES	21,000	23,016	41,000	3,022	41,000	42,360	43,500	44,810	46,150
202 463 818.440	CONTRACTUAL SERVICES/ CRACK SEALING	12,500	0	12,500	0	12,500	12,500	12,500	12,500	0
202 463 850.000	COMMUNICATIONS	4,000	2,439	4,000	0	4,000	4,120	4,240	4,370	4,500
202 463 910.000	INSURANCE & BONDS	3,500	3,500	3,750	1,875	3,750	3,860	3,980	4,100	4,220
202 463 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0
202 463 940.000	EQUIPMENT RENTAL - FORCE ACCT	10,000	4,251	10,000	1,858	10,000	10,300	10,610	10,930	11,260
202 463 940.000	EQUIPMENT RENTAL - SUPPLEMENTAL	0	0	0	0	0	0	0	0	0
Total		132,175	93,743	147,380	29,528	147,605	157,350	163,070	156,450	162,380
Stormwater System Maintenance Expenditures										
202 470 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0
202 470 825.500	STORMWATER PERMIT FEES	1,000	1,000	1,000	0	1,000	1,030	1,060	1,090	1,120
202 470 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0
Total		1,000	1,000	1,000	0	1,000	1,030	1,060	1,090	1,120
Traffic System Maintenance Expenditures										
202 474 706.000	SALARY & WAGES/FULL TIME	1,800	1,896	2,890	2,415	3,040	3,320	3,420	3,520	3,630
202 474 706.100	SALARY & WAGES/SICK	125	0	120	0	120	130	130	130	130
202 474 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0
202 474 706.300	SALARY & WAGES/LONGEVITY	25	0	10	0	10	30	30	30	30
202 474 706.350	SALARY & WAGES/PAGER PAY	75	0	60	0	60	60	60	60	60
202 474 706.550	SALARY & WAGES/WATER LICENSE BONUS	0	0	120	0	0	130	130	130	130
202 474 706.600	SALARY & WAGES/VACATION	125	0	190	1,648	1,765	1,470	1,510	1,560	1,610
202 474 707.000	SALARY & WAGES/TEMP-SEASONAL	500	493	280	0	280	210	220	230	240
202 474 709.000	SALARY & WAGES/OVERTIME	300	232	280	1,732	2,180	2,060	2,120	2,180	2,250
202 474 721.000	FRINGE BENEFITS	1,975	860	1,830	712	1,280	1,720	1,930	2,140	2,350
202 474 721.500	POST RETIREMENT BENEFITS	1,150	1,086	1,280	712	1,280	1,720	1,930	2,140	2,350
202 474 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0
202 474 740.000	OPERATING SUPPLIES	10,000	2,193	10,000	8,024	10,000	10,300	10,610	10,930	11,260
202 474 818.000	CONTRACTUAL SERVICES	40,000	17,375	33,000	7,476	33,000	52,530	54,110	55,730	57,400
202 474 920.000	PUBLIC UTILITIES	12,000	8,655	10,000	3,723	10,000	10,300	10,610	10,930	11,260
202 474 940.000	EQUIPMENT RENTAL - FORCE ACCT	4,500	4,500	4,500	4,533	4,500	5,150	5,300	5,460	5,620
Total		72,575	35,513	64,280	30,261	66,355	87,410	90,180	93,030	95,970

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
202 479 706.000	Snow & Ice Control Expenditures										
202 479 706.100	SALARY & WAGES/FULL TIME	6,925	7,081	6,570	6,570	1,419	8,125	8,370	8,620	8,880	9,150
202 479 706.150	SALARY & WAGES/SICK	260	110	260	260	0	350	360	370	380	390
202 479 706.300	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
202 479 706.350	SALARY & WAGES/LONGEVITY	100	95	20	25	23	25	30	30	30	30
202 479 706.350	SALARY & WAGES/PAGER PAY	150	106	130	135	0	150	150	150	150	150
202 479 706.550	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0	0
202 479 706.600	SALARY & WAGES/VACATION	275	0	260	260	0	325	330	340	350	360
202 479 707.000	SALARY & WAGES/TEMP-SEASONAL	1,100	1,071	670	670	136	700	720	740	760	780
202 479 709.000	SALARY & WAGES/OVERTIME	4,450	2,296	5,310	5,310	267	5,625	5,790	5,960	6,140	6,320
202 479 721.000	FRINGE BENEFITS	4,500	3,454	4,150	4,150	749	5,025	5,180	5,340	5,500	5,670
202 479 725.500	POST RETIREMENT BENEFITS	2,650	2,471	2,900	2,900	1,446	3,850	4,350	4,880	5,420	5,950
202 479 740.000	MEAL ALLOWANCE	200	136	200	200	8	200	210	220	230	240
202 479 818.000	OPERATING SUPPLIES	50,000	32,104	45,000	45,000	1,117	40,000	41,200	45,000	40,000	41,200
202 479 940.000	EQUIPMENT RENTAL - FORCE ACCT	15,000	10,300	10,000	10,000	961	10,000	10,300	10,610	10,930	11,260
	Total	86,600	59,224	75,470	75,480	6,126	74,375	76,990	82,260	78,770	81,500
202 485 740.000	Road Construction Expenditures										
202 485 818.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0
202 485 818.406	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
202 485 818.450	CONT SERV/ENG-ARCH	0	0	0	0	0	0	0	0	0	0
202 485 818.450	CONT SVCS/ CONSTRUCTION	14,225	0	30,000	30,000	0	30,000	31,500	33,080	30,000	0
	Total	14,225	0	30,000	30,000	0	30,000	31,500	33,080	30,000	0
202 965 985.203	Contributions										
	CONTRIBUTIONS TO LOCAL ST FUND	344,300	344,300	360,772	360,772	174,686	393,445	421,694	466,084	479,874	494,079
	Total	344,300	344,300	360,772	360,772	174,686	393,445	421,694	466,084	479,874	494,079
	MAJOR STREET FUND EXPENDITURE GRAND TOTAL	684,870	555,709	726,543	726,543	260,786	791,889	846,538	937,468	965,208	993,778
	MAJOR STREET FUND BALANCE										
	BEGINNING SURPLUS (OR DEFICIT)	1,031,652	1,031,652	1,154,288	1,154,288	1,154,288	1,130,195	1,130,195	1,130,195	1,130,194	1,130,194
	CURRENT-YEAR REVENUES	684,870	678,344	726,543	726,543	242,208	791,889	846,537	937,467	965,207	993,777
	CURRENT-YEAR EXPENDITURES	(684,870)	(555,709)	(726,543)	(726,543)	(260,786)	(791,889)	(846,538)	(937,468)	(965,208)	(993,778)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	122,636	0	0	(18,578)	0	(1)	(1)	(1)	(1)
	+ CONTINGENCY / - APPROPRIATION OF FRC	0	0	22,791	16,736	0	0	0	0	0	0
	ENDING SURPLUS (OR DEFICIT)	1,031,652	1,154,288	1,177,079	1,171,024	1,135,710	1,130,195	1,130,195	1,130,194	1,130,194	1,130,193

		BUDGET									
Account #	Account Title	2020/21		2021/22		2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
LOCAL STREET FUND REVENUES											
203 000 531.000	STATE/FEDERAL GRANTS	2,375	2,375	0	0	0	0	0	0	0	
203 000 547.000	GAS & WEIGHT TAX	275,662	267,014	284,820	284,820	258,127	276,950	306,540	315,730	325,200	
203 000 547.100	LOCAL ROADS PROGRAM	5,025	5,024	5,025	5,025	5,025	5,025	5,025	5,025	5,025	
203 000 547.300	SUPPLEMENTAL STATE ROAD FUNDING	0	0	0	0	0	0	0	0	0	
203 000 665.000	INTEREST ON INVESTMENTS	50	0	50	50	50	50	50	50	50	
203 000 675.101	CONTRIB FROM GENERAL FUND	0	0	0	0	0	0	0	0	0	
203 000 675.202	CONTRIB FROM MAJ ST FUND	344,300	344,300	360,772	360,772	393,445	421,694	466,084	479,874	494,079	
203 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	
203 000 680.100	MISC/TREES	12,680	13,483	10,380	9,947	13,190	13,590	14,000	14,420	14,850	
203 000 699.000	APPROP PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	
LOCAL STREET FUND REVENUE GRAND TOTAL		640,092	632,196	661,047	664,547	669,837	717,309	791,699	815,099	839,204	
LOCAL STREET FUND EXPENDITURES											
<i>Administration Expenditures</i>											
203 290 706.000	SALARY & WAGES/FULL TIME	19,523	8,823	8,670	17,895	15,013	17,895	9,630	9,920	10,220	
203 290 706.050	SALARY & WAGES/PART TIME	3,500	2,132	1,040	2,590	2,291	2,590	1,140	1,170	1,210	
203 290 706.100	SALARY & WAGES/SICK	500	1,848	190	515	505	360	370	380	390	
203 290 706.150	SALARY & WAGES/IN-LIEU HEALTH	500	177	40	220	0	230	240	250	260	
203 290 706.300	SALARY & WAGES/LONGEVITY	257	254	80	405	390	100	100	100	100	
203 290 706.350	SALARY & WAGES/PAGER PAY	100	0	120	120	45	120	130	130	130	
203 290 706.600	SALARY & WAGES/VACATION	300	0	340	340	0	360	370	380	390	
203 290 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0	
203 290 709.000	SALARY & WAGES/OVERTIME	700	363	710	860	767	860	770	790	810	
203 290 721.000	FRINGE BENEFITS	9,000	4,242	5,130	8,330	7,044	8,330	5,710	5,880	6,060	
203 290 721.500	POST RETIREMENT BENEFITS	2,250	2,151	2,930	2,930	1,461	2,930	4,280	4,750	5,210	
203 290 818.000	CONTRACTUAL SERVICES	2,050	0	2,000	2,000	627	3,000	0	0	0	
203 290 850.000	COMMUNICATIONS	3,000	2,071	2,000	2,000	1,490	2,000	2,120	2,180	2,250	
203 290 910.000	INSURANCE & BONDS	0	0	0	0	0	0	0	0	0	
203 290 940.000	EQUIPMENT RENTAL - FORCE ACCT	6,000	2,644	4,000	4,000	3,090	4,000	4,240	4,370	4,500	
203 290 962.000	RESERVE FOR CONTINGENCY	314,085	0	339,027	324,002	0	404,179	467,349	516,689	528,994	
Total		361,767	24,705	364,277	366,207	32,724	432,099	496,449	546,989	560,524	

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Routine Maintenance Expenditures											
203 463 706.000	SALARY & WAGES/FULL TIME	35,250	45,643	35,310	35,310	9,803	35,310	37,470	38,590	39,750	40,940
203 463 706.050	SALARY & WAGES/PART TIME	2,550	3,685	0	0	0	5,000	0	0	0	0
203 463 706.100	SALARY & WAGES/SICK	1,500	551	1,360	1,360	0	1,360	1,470	1,510	1,560	1,610
203 463 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
203 463 706.300	SALARY & WAGES/LONGEVITY	475	474	110	120	117	800	130	130	130	130
203 463 706.350	SALARY & WAGES/PAGER PAY	725	719	690	690	0	690	720	740	760	780
203 463 706.550	SALARY & WAGES/WATER LICENSE BONUS	300	273	300	300	0	300	0	0	0	0
203 463 706.600	SALARY & WAGES/VACATION	1,450	0	1,360	1,360	0	1,360	1,420	1,460	1,500	1,550
203 463 707.000	SALARY & WAGES/TEMP-SEASONAL	2,675	1,142	3,010	3,010	1,021	3,010	3,090	3,180	3,280	3,380
203 463 709.000	SALARY & WAGES/OVERTIME	1,375	729	1,350	1,350	85	1,425	1,470	1,510	1,560	1,610
203 463 721.000	FRINGE BENEFITS	25,325	16,605	22,290	22,290	4,972	22,290	23,300	24,000	24,720	25,460
203 463 721.500	POST RETIREMENT BENEFITS	14,500	13,685	15,540	15,540	7,897	15,540	19,130	21,500	23,900	26,250
203 463 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0
203 463 740.000	OPERATING SUPPLIES	13,000	6,569	15,000	15,000	200	15,000	10,300	10,610	10,930	11,260
203 463 742.000	RESIDENT/TREES	3,500	3,837	3,500	3,500	224	3,500	3,610	3,720	3,830	3,940
203 463 818.000	CONTRACTUAL SERVICES	7,500	8,597	12,500	12,500	934	12,500	9,270	9,550	9,840	10,140
203 463 818.440	CONTRACTUAL SERVICES/ CRACK SEALING	37,500	0	37,500	37,500	0	37,500	37,500	37,500	37,500	37,500
203 463 850.000	COMMUNICATIONS	4,000	2,439	3,000	3,000	0	3,000	3,090	3,180	3,280	3,380
203 463 910.000	INSURANCE & BONDS	5,800	5,800	6,000	6,000	3,000	6,000	6,180	6,370	6,560	6,760
203 463 940.000	EQUIPMENT RENTAL - FORCE ACCT	6,000	2,312	7,500	7,500	1,047	7,500	7,730	7,960	8,200	8,450
203 463 940.100	EQUIPMENT RENTAL - SUPPLEMENTAL	0	0	0	0	0	0	0	0	0	0
Total		163,425	113,040	166,320	166,330	29,301	172,010	165,880	171,510	139,800	145,640
Stormwater System Maintenance Expenditures											
203 470 706.000	SALARY & WAGES/PERM FULL TIME	0	0	0	0	0	0	0	0	0	0
203 470 721.000	FRINGE BENEFITS	0	0	0	0	0	0	0	0	0	0
203 470 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
203 470 825.500	STORMWATER PERMIT FEES	1,000	1,000	1,000	1,000	0	1,000	1,030	1,060	1,090	1,120
203 470 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0
Total		1,000	1,000	1,000	1,000	0	1,000	1,030	1,060	1,090	1,120
Traffic Signal Maintenance Expenditures											
203 474 706.000	SALARY & WAGES/FULL TIME	3,275	1,394	3,140	3,140	249	3,140	2,830	2,910	3,000	3,090
203 474 706.100	SALARY & WAGES/SICK	125	0	130	130	0	130	150	150	150	150
203 474 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
203 474 706.300	SALARY & WAGES/LONGEVITY	50	0	10	10	0	10	0	0	0	0
203 474 706.350	SALARY & WAGES/PAGER PAY	75	0	70	70	0	70	50	50	50	50
203 474 706.550	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0	0
203 474 706.600	SALARY & WAGES/VACATION	125	0	130	130	0	130	100	100	100	100
203 474 707.000	SALARY & WAGES/TEMP-SEASONAL	575	568	470	470	215	470	490	500	520	540
203 474 709.000	SALARY & WAGES/OVERTIME	200	137	20	20	0	20	50	50	50	50
203 474 721.000	FRINGE BENEFITS	2,150	715	1,990	1,990	167	1,990	1,780	1,830	1,880	1,940
203 474 721.500	POST RETIREMENT BENEFITS	1,275	1,180	1,390	1,390	691	1,390	1,490	1,670	1,850	2,030
203 474 727.000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0
203 474 740.000	OPERATING SUPPLIES	20,000	1,083	20,000	20,000	9,023	20,000	20,600	21,220	21,860	22,520
203 474 818.000	CONTRACTUAL SERVICES	10,000	0	15,000	15,000	0	15,000	21,220	21,220	21,860	22,520
203 474 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,000	2,991	5,000	5,000	243	5,000	5,150	5,300	5,460	5,620
Total		42,850	8,068	47,350	47,350	10,589	47,350	53,290	55,000	56,780	58,610

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
203 479 706.000	<u>Snow & Ice Control Expenditures</u>										
203 479 706.100	SALARY & WAGES/FULL TIME	4,350	4,482	3,940	3,940	3,940	4,050	4,170	4,300	4,430	4,560
203 479 706.150	SALARY & WAGES/SICK	175	110	160	160	160	175	180	190	200	210
203 479 706.300	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
203 479 706.350	SALARY & WAGES/LONGEVITY	100	95	20	25	25	100	100	100	100	100
203 479 706.550	SALARY & WAGES/PAGER PAY	125	106	80	135	135	75	80	80	80	80
203 479 706.600	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0	0
203 479 706.600	SALARY & WAGES/VACATION	175	0	160	160	160	150	150	150	150	150
203 479 707.000	SALARY & WAGES/TEMP-SEASONAL	450	421	430	430	430	425	440	450	460	470
203 479 709.000	SALARY & WAGES/OVERTIME	2,950	476	2,880	2,880	2,880	2,580	2,740	2,660	2,740	2,820
203 479 721.000	FRINGE BENEFITS	2,700	2,079	2,490	2,490	2,490	1,925	1,980	2,040	2,100	2,160
203 479 721.500	POST RETIREMENT BENEFITS	1,575	1,480	1,740	1,740	1,740	850	960	1,070	1,180	1,290
203 479 725.500	MEAL ALLOWANCE	200	0	200	210	200	200	220	220	240	240
203 479 740.000	OPERATING SUPPLIES	20,000	13,760	15,000	15,000	15,000	12,000	12,360	12,730	13,110	13,500
203 479 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
203 479 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0
203 479 940.000	EQUIPMENT RENTAL--FORCE ACCT	8,000	7,072	10,000	10,000	10,000	10,000	10,300	10,610	10,930	11,260
	Total	40,800	30,090	37,100	37,160	37,160	32,450	33,510	34,600	35,710	36,840
203 485 740.000	<u>Road Construction Expenditures</u>										
203 485 818.406	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0
203 485 818.450	CONT SERV/ENG-ARCH	250	214	0	1,500	1,500	0	0	0	0	0
	CONT SVCS/ CONSTRUCTION	30,000	20,887	45,000	45,000	45,000	30,000	31,500	33,080	34,730	36,470
	Total	30,250	21,102	45,000	46,500	46,500	30,000	31,500	33,080	34,730	36,470
	LOCAL STREET FUND EXPENDITURE GRAND TOTAL	640,092	198,005	661,047	664,547	664,547	669,837	717,309	791,699	815,099	839,204
	LOCAL STREET FUND BALANCE										
	BEGINNING SURPLUS (OR DEFICIT)	148,489	148,489	582,680	582,680	582,680	885,612	885,612	1,289,791	1,757,139	2,273,828
	CURRENT-YEAR REVENUES	640,092	632,196	661,047	664,547	650,157	669,837	717,309	791,699	815,099	839,204
	CURRENT-YEAR EXPENDITURES	(640,092)	(198,005)	(661,047)	(664,547)	(347,225)	(669,837)	(717,309)	(791,699)	(815,099)	(839,204)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	434,191	0	0	302,932	0	(1)	(1)	(1)	(1)
	+ CONTINGENCY / - APPROPRIATION OF PRIC	314,085	0	(50,330)	(50,330)	0	0	404,179	467,349	516,689	528,994
	ENDING SURPLUS (OR DEFICIT)	462,575	582,680	532,350	532,350	885,612	885,612	1,289,791	1,757,139	2,273,828	2,802,821

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
RECREATION FUND REVENUES											
Cultural Center Revenues											
208 021 650.200	ICE ARENA/RENTAL SKATES	1,750	0	2,000	2,000	552	1,500	1,550	1,600	1,650	1,700
208 021 650.300	ICE ARENA/OPEN SKATING	7,500	1,658	10,000	10,000	3,000	10,000	10,300	10,610	10,930	11,260
208 021 650.400	ICE ARENA/HOCKEY RENTAL	356,100	322,880	430,000	430,000	205,357	430,000	451,500	474,080	497,760	522,670
208 021 650.550	ICE ARENA/DROP-IN ICE	8,220	8,219	8,000	8,000	345	8,000	8,240	8,490	8,740	9,000
208 021 650.600	ICE ARENA/OTHER REVENUES	2,000	356	2,000	2,000	380	2,000	2,060	2,120	2,180	2,250
208 021 651.100	GB/VENDING MACHINES	0	0	0	0	0	0	0	0	0	0
208 021 651.300	GB/RENTAL-RECREATION SERVICES	10,000	423	28,000	28,000	687	28,000	28,840	29,710	30,600	31,520
208 021 651.500	GB/RENTAL-CARD & MEETING ROOM	4,500	390	6,000	6,000	1,075	6,000	6,180	6,370	6,560	6,760
208 021 651.600	GB/RENTAL-ARTS & CRAFTS ROOM	2,000	0	3,000	3,000	368	3,000	3,090	3,180	3,280	3,380
208 021 651.700	GB/RENTAL MULTI-PURPOSE ROOM	30,000	6,601	40,000	40,000	12,024	40,000	41,200	42,440	43,710	45,020
208 021 653.300	ADVERTISING INCOME	2,000	0	2,000	2,000	0	2,000	2,060	2,120	2,180	2,250
208 021 675.003	CONTRIBUTION / CC WIRELESS	0	0	0	0	0	0	0	0	0	0
208 021 699.000	APPROPRIATION OF PRIOR SURPLUS	0	0	0	0	0	115,000	62,270	65,060	58,170	47,390
Total		424,070	346,528	531,000	531,000	223,787	645,500	617,290	645,800	665,780	683,200
Administrative Charges Revenues											
208 022 531.000	STATE/FEDERAL GRANTS	0	0	0	0	0	0	0	0	0	0
208 022 532.000	FEDERAL GRANTS - CDBG	0	0	0	0	0	0	0	0	0	0
208 022 665.000	INTEREST ON INVESTMENTS	500	160	1,000	1,000	0	1,000	1,030	1,060	1,090	1,120
208 022 675.101	CONTRIBUTION FROM GEN FUND	400,000	400,000	500,000	500,000	450,000	250,000	350,000	350,000	350,000	350,000
208 022 699.000	APPROPRIATION OF PRIOR SURPLUS	28,119	0	0	0	0	0	0	0	0	0
Total		428,619	400,160	501,000	501,000	450,000	251,000	351,030	351,060	351,090	351,120
Program Fees & Charges Revenues											
208 023 650.500	ICE ARENA/BASIC SKILLS	20,000	15,008	22,500	22,500	0	0	0	0	0	0
208 023 651.400	GB/SENIOR PROGRAMS-TRIPS	25	14	0	0	0	0	0	0	0	0
208 023 651.410	GB/SENIOR PROGRAMS-CLASSES	13,000	41	15,000	15,000	4,126	15,000	15,450	15,910	16,390	16,880
208 023 651.420	GB/SENIOR PROGRAMS-OTHER	0	0	0	0	0	0	0	0	0	0
208 023 652.100	ADULT ATHLETICS	0	0	0	0	0	0	0	0	0	0
208 023 652.200	YOUTH ATHLETICS	15,000	12,752	15,000	15,000	2,256	15,000	15,450	15,910	16,390	16,880
208 023 652.300	MIRACLE LEAGUE	9,500	10,785	9,100	9,100	0	10,000	10,300	10,610	10,930	11,260
208 023 652.400	PCHA	20,000	9,615	20,000	20,000	0	0	0	0	0	0
208 023 652.500	PCHA-MINI MITES	8,000	2,842	8,000	8,000	0	0	0	0	0	0
208 023 652.600	PLYMOUTH-CANTON STEELERS	0	0	0	0	0	0	0	0	0	0
208 023 653.100	CLASSES & SPECIAL EVENTS	24,500	821	23,000	23,000	1,690	30,000	30,900	31,830	32,780	33,760
208 023 654.000	SOCCER REVENUES-REGISTRATIONS	100,000	106,900	185,000	185,000	47,650	175,000	180,250	185,660	191,230	196,970
208 023 655.000	LIQUOR REVENUES	5,000	0	5,000	5,000	758	5,000	5,150	5,300	5,460	5,620
Total		215,025	158,728	302,600	302,600	56,479	250,000	257,500	265,220	273,180	281,370
RECREATION FUND REVENUE GRAND TOTAL											
		1,067,714	905,416	1,334,600	1,334,600	730,266	1,146,500	1,225,820	1,262,080	1,290,050	1,315,690

BUDGET

Account #	Account Title	2020/21		2021/22		2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget					
	RECREATION FUND - Summary									
	EXPENDITURES									
	CULTURAL CENTER & ADMIN.	934,093	801,406	884,960	1,154,520	439,667	1,112,442	1,100,050	1,125,940	1,146,610
	BASIC SKILLS	7,050	6,866	7,785	7,785	0	8,500	0	0	0
	RECREATION VENDING	0	0	0	0	0	0	0	0	0
	RECREATION SERVICES	6,268	1,566	38,070	21,805	1,364	21,805	14,260	15,110	15,550
	YOUTH ATHLETICS	6,660	7,324	10,330	4,600	541	6,600	5,740	5,910	6,080
	MIRACLE LEAGUE	9,380	11,190	9,100	9,100	0	9,100	10,610	10,930	11,260
	PCHA	16,350	12,824	28,620	17,000	0	14,950	0	0	0
	PCHA - MINI MITES	2,525	1,633	19,130	4,880	125	4,880	0	0	0
	MSD SERVICES	11,135	11,357	9,700	6,460	5,631	6,295	7,250	7,520	7,790
	SOCCER	61,743	63,562	98,900	89,735	59,318	83,735	104,660	104,980	108,130
	LIQUOR	2,060	1,332	4,520	3,540	1,026	3,540	3,760	3,870	3,990
	CLASSES & ACTIVITIES	7,150	583	37,850	9,150	221	6,150	8,930	9,190	9,480
	THERAPEUTIC PROGRAM	750	0	1,000	1,000	0	1,000	1,060	1,090	1,120
	SENIOR PROGRAMS - CLASSES	2,550	0	5,630	5,025	1,496	5,025	5,340	5,510	5,660
	PLYMOUTH-CANTON STEELERS	0	0	0	0	0	0	0	0	0
	RECREATION FUND - Summary									
	EXPENDITURE GRAND TOTAL	1,067,714	919,673	1,155,595	1,334,600	509,388	1,284,022	1,262,080	1,290,050	1,315,690

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
RECREATION FUND - Detail EXPENDITURES											
Administration Expenditures											
208 290 706.000	SALARY & WAGES/FULL TIME	213,608	198,580	260,725	260,725	213,687	271,675	279,830	288,220	296,870	305,780
208 290 706.050	SALARY & WAGES/PART TIME	30,000	26,132	28,000	28,000	28,000	39,925	41,120	42,350	43,620	37,150
208 290 706.100	SALARY & WAGES/SICK	6,440	8,122	10,955	10,955	10,955	11,475	11,820	12,170	12,540	12,920
208 290 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
208 290 706.300	SALARY & WAGES/LONGEVITY	2,600	1,950	2,600	3,075	3,100	3,075	3,170	3,270	3,370	3,470
208 290 706.600	SALARY & WAGES/VACATION	12,250	12,152	9,740	9,740	9,740	10,200	10,510	10,830	11,150	11,480
208 290 707.000	SALARY & WAGES/TEMP-SEASONAL	53,000	26,089	53,000	6,183	53,000	52,250	53,000	55,430	57,090	58,800
208 290 709.000	SALARY & WAGES/OVERTIME	7,730	2,441	16,440	3,135	16,440	7,500	7,960	7,960	8,200	8,450
208 290 721.000	FRINGE BENEFITS	158,000	82,087	158,740	47,111	158,740	163,450	168,350	173,400	178,600	183,960
208 290 721.500	POST RETIREMENT BENEFITS	37,825	33,927	43,790	21,894	43,790	52,975	59,890	67,310	74,850	82,210
208 290 725.000	EMPLOYEE TESTING & LICENSING	200	0	200	0	200	200	210	220	230	240
208 290 727.000	OFFICE SUPPLIES	1,000	0	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
208 290 728.000	POSTAGE	5,000	114	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
208 290 740.000	OPERATING SUPPLIES	14,000	15,136	22,000	12,892	22,000	22,000	22,660	23,340	24,040	24,760
208 290 740.500	OPERATING SUPPLIES/ROOM RENTAL	500	0	500	0	500	500	520	540	560	580
208 290 740.600	OPERATING SUPPLIES/LINEN	2,000	925	3,500	2,321	3,500	3,500	3,610	3,720	3,830	3,940
208 290 741.000	UNIFORMS	1,500	0	1,500	1,496	1,500	1,500	1,550	1,600	1,650	1,700
208 290 801.000	CREDIT CARD FEES	11,000	503	11,000	45	11,000	11,000	11,330	11,670	12,020	12,380
208 290 815.000	ADMINISTRATIVE SERVICES	15,040	15,040	15,040	7,520	20,000	15,040	15,490	15,950	16,430	16,920
208 290 818.000	CONTRACTUAL SERVICES	24,700	31,448	24,000	42,358	43,500	30,000	30,900	31,830	32,780	33,760
208 290 850.000	COMMUNICATIONS	10,000	8,976	5,000	3,561	5,000	5,000	5,150	5,300	5,460	5,620
208 290 860.000	TRANSPORTATION	500	12	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
208 290 864.000	CONFERENCES & MEETINGS	750	0	1,150	0	1,150	1,150	1,180	1,220	1,260	1,300
208 290 900.000	PRINTING & PUBLISHING	2,500	0	5,000	0	5,000	3,000	3,090	3,180	3,280	3,380
208 290 910.000	INSURANCE & BONDS	57,000	57,000	57,000	28,500	57,000	57,000	58,710	60,470	62,280	64,150
208 290 920.000	PUBLIC UTILITIES	148,500	162,261	145,000	68,391	145,000	145,000	149,350	153,630	158,440	163,190
208 290 921.000	REIMB TO GEN FD - GEOTHERMAL	48,290	48,290	0	0	0	0	0	0	0	0
208 290 930.000	REPAIRS & MAINTENANCE	23,600	24,418	28,000	32,471	33,400	28,000	28,840	29,710	30,600	31,520
208 290 938.000	EQUIPMENT LEASE EXPENSE	3,680	1,747	4,600	884	4,600	4,600	4,740	4,880	5,030	5,180
208 290 940.000	EQUIPMENT RENTAL - FORCE ACCT	17,600	19,982	22,000	9,996	22,000	22,000	22,660	23,340	24,040	24,760
208 290 956.000	MISCELLANEOUS	300	0	550	550	550	550	570	590	610	630
208 290 957.000	TRAINING EXPENSE	700	0	700	0	700	700	720	740	760	780
208 290 958.000	MEMBERSHIPS & DUES	1,350	1,135	1,350	1,160	1,350	1,150	1,180	1,220	1,260	1,300
208 290 962.000	RESERVE FOR CONTINGENCY	0	0	194,575	167,110	167,110	0	39,720	35,410	24,520	15,510
208 290 965.402	CONTRIB TO RECREATION CAP IMP FD	4,000	4,000	4,000	2,000	4,000	4,000	4,000	4,000	4,000	4,000
208 290 965.661	CONTRIB TO EQUIPMENT FUND	18,930	18,930	18,930	9,465	18,930	18,930	18,930	18,930	18,930	18,930
Total		934,093	801,406	1,154,520	439,667	1,112,442	994,345	1,068,560	1,100,050	1,125,940	1,146,610
Basic Skills											
208 720 707.000	SALARY & WAGES/TEMP-SEASONAL	5,600	5,599	7,200	0	7,200	0	0	0	0	0
208 720 721.000	FRINGE BENEFITS	450	343	560	0	300	0	0	0	0	0
208 720 740.000	OPERATING SUPPLIES	1,000	924	25	0	1,000	0	0	0	0	0
208 720 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
Total		7,050	6,866	7,785	0	8,500	0	0	0	0	0
Recreation Vending											
208 740 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0	0
208 740 721.000	FRINGE BENEFITS	0	0	0	0	0	0	0	0	0	0
208 740 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0
208 740 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
	Recreation Services Expenditures										
208 745 707.000	SALARY & WAGES/TEMP-SEASONAL	2,720	246	8,000	8,000	0	8,000	5,500	5,840	6,020	6,200
208 745 709.000	SALARY & WAGES/OVERTIME	34	0	100	100	0	100	100	100	100	100
208 745 721.000	FRINGE BENEFITS	196	15	655	655	0	655	400	420	430	440
208 745 727.000	OFFICE SUPPLIES	2,500	0	0	0	0	0	0	0	0	0
208 745 740.000	OPERATING SUPPLIES / VENDING	750	1,305	12,850	1,364	12,850	7,650	7,880	8,120	8,360	8,610
208 745 818.000	CONTRACTUAL SERVICES	17	0	50	0	0	0	0	0	0	0
208 745 920.000	PUBLIC UTILITIES	17	0	50	0	50	50	50	50	50	50
208 745 930.000	REPAIRS & MAINTENANCE	34	0	100	0	100	100	100	100	100	100
208 745 969.000	SALES TAX	0	0	0	0	0	0	0	0	0	0
	Total	6,268	1,566	21,805	1,364	21,805	13,850	14,260	14,650	15,110	15,550
	Youth Athletics Expenditures										
208 749 707.000	SALARY & WAGES/TEMP-SEASONAL	1,500	1,722	1,500	372	1,500	1,500	1,500	1,600	1,650	1,700
208 749 721.000	FRINGE BENEFITS	150	136	150	37	150	150	150	150	150	150
208 749 740.000	OPERATING SUPPLIES	2,500	2,594	1,000	0	3,000	1,000	1,030	1,060	1,090	1,120
208 749 818.000	CONTRACTUAL SERVICES	1,000	1,205	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
208 749 920.000	PUBLIC UTILITIES	800	962	250	132	250	250	260	270	280	290
208 749 930.000	REPAIRS & MAINTENANCE	710	705	700	0	700	1,500	1,550	1,600	1,650	1,700
	Total	6,660	7,324	4,600	541	6,600	5,400	5,570	5,740	5,910	6,080
	Miracle League Expenditures										
208 750 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0	0
208 750 721.000	FRINGE BENEFITS	0	0	0	0	0	0	0	0	0	0
208 750 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0
208 750 818.000	CONTRACTUAL SERVICES	9,380	11,190	9,100	0	9,100	10,000	10,300	10,610	10,930	11,260
	Total	9,380	11,190	9,100	0	9,100	10,000	10,300	10,610	10,930	11,260

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
PCHA Expenditures											
208 751 707.000	SALARY & WAGES/TEMP-SEASONAL	3,000	0	5,000	5,000	0	0	0	0	0	0
208 751 721.000	FRINGE BENEFITS	500	0	500	500	0	0	0	0	0	0
208 751 740.000	OPERATING SUPPLIES	11,950	11,924	11,000	11,000	0	0	0	0	0	0
208 751 818.000	CONTRACTUAL SERVICES	900	900	500	500	1,500	0	0	0	0	0
	Total	16,350	12,824	17,000	17,000	0	0	0	0	0	0
PCHA - Mini Mites Expenditures											
208 752 706.000	SALARY & WAGES/FULL TIME	0	0	0	0	0	0	0	0	0	0
208 752 706.100	SALARY & WAGES/SICK	0	0	0	0	0	0	0	0	0	0
208 752 706.300	SALARY & WAGES/LONGEVITY	0	0	0	0	0	0	0	0	0	0
208 752 706.350	SALARY & WAGES/PAGER PAY	0	0	0	0	0	0	0	0	0	0
208 752 707.000	SALARY & WAGES/TEMP-SEASONAL	250	60	500	500	500	0	0	0	0	0
208 752 709.000	SALARY & WAGES/OVERTIME	125	115	105	105	105	0	0	0	0	0
208 752 721.000	FRINGE BENEFITS	50	12	75	75	21	0	0	0	0	0
208 752 721.500	POST RETIREMENT BENEFITS	0	0	0	0	0	0	0	0	0	0
208 752 740.000	OPERATING SUPPLIES	500	286	1,000	1,000	1,000	0	0	0	0	0
208 752 818.000	CONTRACTUAL SERVICES	1,600	1,161	3,200	3,200	3,200	0	0	0	0	0
208 752 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0
	Total	2,525	1,633	4,775	4,880	125	4,880	0	0	0	0
MSD Services Expenditures											
208 753 706.000	SALARY & WAGES/FULL TIME	3,100	2,958	1,200	1,900	1,839	1,900	3,090	3,180	3,280	3,380
208 753 706.100	SALARY & WAGES/SICK	50	0	50	50	0	50	50	50	50	50
208 753 706.300	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
208 753 706.350	SALARY & WAGES/LONGEVITY	25	0	10	10	10	10	10	10	10	10
208 753 706.350	SALARY & WAGES/PAGER PAY	25	0	30	30	30	30	30	30	30	30
208 753 706.600	SALARY & WAGES/VACATION	50	0	50	50	50	50	50	50	50	50
208 753 707.000	SALARY & WAGES/TEMP-SEASONAL	1,285	1,230	170	445	441	400	460	470	480	490
208 753 709.000	SALARY & WAGES/OVERTIME	0	0	0	0	0	0	0	0	0	0
208 753 721.000	FRINGE BENEFITS	1,425	1,083	760	1,070	1,040	950	950	980	1,040	1,040
208 753 721.500	POST RETIREMENT BENEFITS	475	448	530	530	262	530	590	660	730	800
208 753 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0
208 753 740.000	OPERATING SUPPLIES	700	691	500	500	123	500	520	540	560	580
208 753 818.000	CONTRACTUAL SERVICES	2,000	1,832	200	500	495	500	210	220	230	240
208 753 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0
208 753 940.000	EQUIPMENT RENTAL - FORCE ACCT	2,000	3,144	1,000	1,375	1,432	1,375	1,030	1,060	1,090	1,120
	Total	11,135	11,387	4,500	6,460	5,631	6,295	6,990	7,250	7,520	7,790
Soccer Expenditures											
208 754 707.000	SALARY & WAGES/TEMP-SEASONAL	1,000	0	1,000	1,000	0	1,000	1,030	1,060	1,090	1,120
208 754 709.000	SALARY & WAGES/OVERTIME	50	0	50	50	0	50	30	30	30	30
208 754 721.000	FRINGE BENEFITS	100	0	85	85	0	85	30	30	30	30
208 754 740.000	OPERATING SUPPLIES	39,718	39,946	60,000	60,000	37,415	60,000	61,800	63,650	65,560	67,530
208 754 818.000	CONTRACTUAL SERVICES	17,100	20,446	26,000	26,000	21,903	20,000	36,050	37,130	35,430	36,490
208 754 864.000	CONFERENCES & MEETINGS	600	600	600	600	600	600	620	640	660	680
208 754 930.000	REPAIRS & MAINTENANCE	3,175	3,170	2,000	2,000	0	2,000	2,060	2,120	2,180	2,250
	Total	61,743	63,562	89,735	89,735	59,318	83,735	101,620	104,660	104,980	108,130
Liquor Expenditures											
208 755 740.000	OPERATING SUPPLIES/LIQUOR	260	0	540	540	18	540	560	580	600	620
208 755 740.300	OPERATING SUPPLIES/LIQUOR	1,300	1,332	2,000	2,000	1,008	2,000	2,060	2,120	2,180	2,250
208 755 818.000	CONTRACTUAL SERVICES	500	0	1,000	1,000	0	1,000	1,030	1,060	1,090	1,120
208 755 910.000	INSURANCE & BONDS	0	0	0	0	0	0	0	0	0	0
	Total	2,060	1,332	3,540	3,540	1,026	3,540	3,650	3,760	3,870	3,990

BUDGET

Account #	Account Title	2020/21		2021/22		12 Months Projected	2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2025 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget						
	Classes & Special Events Expenditures										
208 757 707.000	SALARY & WAGES/TEMP-SEASONAL	200	0	200	0	200	200	210	220	230	240
208 757 710.000	SALARY & WAGES/CONTRACTUAL	200	0	200	0	200	200	210	220	230	240
208 757 721.000	FRINGE BENEFITS	50	0	50	0	50	50	510	520	520	540
208 757 740.000	OPERATING SUPPLIES	1,500	0	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
208 757 818.000	CONTRACTUAL SERVICES	5,000	583	7,000	221	4,000	5,800	5,970	6,150	6,330	6,520
208 757 875.000	PROGRAM ADVERTISING	200	0	200	0	200	200	210	220	230	240
	Total	7,150	583	9,150	221	6,150	7,950	8,660	8,930	9,190	9,460
	Therapeutic Program Expenditures										
208 758 818.000	CONTRACTUAL SERVICES	750	0	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
	Total	750	0	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
	Senior Program - Classes Expenditures										
208 760 707.000	SALARY & WAGES/TEMP-SEASONAL	2,000	0	4,000	1,361	4,000	4,000	4,120	4,240	4,370	4,500
208 760 721.000	FRINGE BENEFITS	200	0	325	134	325	325	330	340	350	360
208 760 740.000	OPERATING SUPPLIES	250	0	500	0	500	500	520	540	560	580
208 760 818.000	CONTRACTUAL SERVICES	100	0	200	0	200	200	210	220	230	240
	Total	2,550	0	5,025	1,496	5,025	5,025	5,180	5,340	5,510	5,660
	Plymouth-Canton Steelers										
208 762 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0
	RECREATION FUND - Detail										
	EXPENDITURE GRAND TOTAL	1,067,714	919,673	1,334,600	509,388	1,284,022	1,146,500	1,225,820	1,262,080	1,290,050	1,315,690
	RECREATION FUND BALANCE										
	BEGINNING SURPLUS (OR DEFICIT)	28,119	28,119	13,861	13,861	13,861	(249,237)	(364,237)	(386,787)	(416,457)	(450,107)
	CURRENT-YEAR REVENUES	1,067,714	905,416	1,334,600	730,266	853,814	1,146,500	1,225,820	1,262,080	1,290,050	1,315,690
	CURRENT-YEAR EXPENDITURES	(1,067,714)	(919,673)	(1,334,600)	(509,388)	(1,284,022)	(1,146,500)	(1,225,820)	(1,262,080)	(1,290,050)	(1,315,690)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	(14,257)	0	220,879	(430,208)	0	0	0	0	0
	RESERVE FOR INVENTORY										
	+ CONTINGENCY / - APPROPRIATION OF PRIOR YEAR	(28,119)	0	(4,060)	0	167,110	(115,000)	(22,550)	(29,670)	(33,650)	(31,860)
	ENDING SURPLUS (OR DEFICIT)	(0)	13,861	9,801	234,740	(249,237)	(364,237)	(386,787)	(416,457)	(450,107)	(481,957)

BUDGET

Account #	Account Title	2020/21			2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
WASTE & RECYCLING FUND REVENUES												
226 000 403.000	CURRENT PROPERTY TAX/REAL	1,033,520	1,032,552	1,071,610	1,045,126	1,071,610	1,124,210	1,171,280	1,228,050	1,293,180	1,360,760	
226 000 405.000	TAXES RECOVERED BY COUNTY	0	0	0	0	0	0	0	0	0	0	
226 000 407.000	TAXES RETURNED FROM BROWNFIELD	0	0	0	0	0	0	0	0	0	0	
226 000 408.000	PRIOR YEAR TAX REFUNDS	(1,000)	0	(3,210)	0	0	(3,370)	(3,510)	(3,680)	(3,860)	(4,080)	
226 000 437.000	CURRENT PROP TAX/CFT-IPT	1,010	1,019	0	0	1,020	0	0	0	0	0	
226 000 445.000	PENALTIES & INTEREST	8,270	3,140	8,570	0	8,570	8,990	9,370	9,820	10,350	10,890	
226 000 531.000	STATE/FEDERAL GRANTS	2,515	2,512	0	0	2,512	0	0	0	0	0	
226 000 573.000	LOCAL COMMUNITY STABILIZATION	53,045	53,042	18,800	24,608	24,800	18,800	19,360	19,940	20,240	20,540	
226 000 635.000	SOLID WASTE DISPOSAL FEE	375,000	389,049	405,000	197,333	395,950	405,000	425,250	425,250	442,260	442,260	
226 000 635.500	SOLID WASTE OPT-IN FEES	250	0	250	0	250	250	260	270	280	290	
226 000 635.900	SOLID WASTE PENALTIES & INT	9,800	8,822	9,800	4,793	9,800	9,800	10,290	10,700	11,130	11,580	
226 000 636.000	BAG/TAG SALES	5,000	5,034	5,000	2,573	5,000	5,000	5,150	5,300	5,460	5,620	
226 000 637.000	SPECIAL REFUSE	5,000	5,605	5,000	3,473	5,000	5,000	5,150	5,300	5,460	5,620	
226 000 638.000	TRANSFER STATION	9,185	10,439	6,500	5,157	6,500	6,500	6,700	6,900	7,110	7,320	
226 000 639.000	RECYCLE BINS	500	0	500	0	500	500	520	540	560	580	
226 000 665.000	INTEREST ON INVESTMENTS	6,550	869	6,550	0	6,550	6,550	6,750	6,950	7,160	7,370	
226 000 675.101	CONTRIBUTION FROM GENERAL FUND	11,633	11,633	10,340	10,340	10,340	9,048	7,755	6,463	5,170	3,878	
226 000 680.000	OTHER INCOME	2,000	0	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250	
226 000 680.100	MISC/TREES	0	1,050	0	630	2,000	0	0	0	0	0	
226 000 680.226	TREE ORDINANCE - REPLACEMENT	1,050	1,050	0	2,725	655	0	0	0	0	0	
226 000 689.000	APPROPRIATION OF PRIOR SURPLUS	28,317	0	50,000	0	0	61,137	63,445	60,448	34,950	23,813	
WASTE & RECYCLING FUND REVENUE GRAND TOTAL		1,551,645	1,524,766	1,596,710	1,609,300	1,553,782	1,659,415	1,729,830	1,784,371	1,841,610	1,898,691	

BUDGET

Account #	Account Title	2020/21		2021/22		2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget					
WASTE & RECYCLING FUND EXPENDITURES										
Waste & Recycling Expenditures										
226 521 706.000	SALARY & WAGES/FULL TIME	153,300	153,304	169,900	77,306	169,900	186,660	192,260	198,030	203,970
226 521 706.050	SALARY & WAGES/PART TIME	3,825	0	17,630	0	17,630	18,800	19,360	19,940	20,940
226 521 706.100	SALARY & WAGES/SICK	5,900	5,019	6,543	1,295	6,543	7,180	7,400	7,620	7,850
226 521 706.150	SALARY & WAGES/IN-LIEU HEALTH	575	0	590	0	590	610	630	650	670
226 521 706.300	SALARY & WAGES/LONGEVITY	1,450	939	1,170	689	1,170	1,550	1,600	1,650	1,700
226 521 706.350	SALARY & WAGES/PAGER PAY	2,400	650	2,640	0	2,640	2,780	2,860	2,950	3,040
226 521 706.550	SALARY & WAGES/WATER LICENSE BONUS	350	328	350	0	350	360	370	380	390
226 521 706.600	SALARY & WAGES/VACATION PAYOFF	5,900	0	6,120	0	6,120	7,180	7,400	7,620	7,850
226 521 707.000	SALARY & WAGES/TEMP-SEASONAL	17,775	19,093	20,875	12,189	20,875	8,500	8,760	9,020	9,280
226 521 709.000	SALARY & WAGES/OVERTIME	37,775	20,584	17,020	15,040	17,020	18,130	18,670	19,230	19,810
226 521 721.000	FRINGE BENEFITS	92,350	65,690	100,880	41,258	100,880	109,700	112,990	116,380	119,870
226 521 721.500	POST RETIREMENT BENEFITS	49,150	46,745	62,750	9,796	62,750	82,480	92,710	103,090	113,230
226 521 725.500	MEAL ALLOWANCE	1,050	750	500	394	500	770	790	810	830
226 521 727.000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0
226 521 728.000	POSTAGE	2,500	2,072	2,500	900	2,500	2,580	2,660	2,740	2,820
226 521 740.000	OPERATING SUPPLIES	15,500	21,517	18,000	20,036	22,650	22,660	23,340	24,040	24,760
226 521 740.801	OPERATING SUPPLIES/BAGS-OTHER	0	0	0	0	0	3,090	3,180	3,280	3,380
226 521 815.000	ADMINISTRATIVE SERVICES	174,000	174,000	179,220	89,610	179,220	190,550	196,270	202,160	208,220
226 521 818.000	CONTRACTUAL SERVICES	110,000	136,212	112,500	77,514	112,500	115,880	119,360	122,940	126,630
226 521 818.801	CONT SRVC/RESIDENTS	372,500	410,134	462,250	188,932	440,250	499,550	514,540	529,980	545,880
226 521 818.802	CONT SRVC/RECYCLING	194,415	71,861	122,430	0	116,600	129,280	130,570	131,880	133,200
226 521 818.803	CONT SRVC/LEAF COLLECTION	50,000	40,240	50,000	0	50,000	50,500	51,010	51,520	52,040
226 521 818.804	CONT SRVC/TRANSFER STATION	17,500	18,983	16,000	9,046	15,000	20,200	20,400	20,600	20,810
226 521 818.805	CONT SRVC/HAZARDOUS WASTE	12,000	0	12,000	0	12,000	12,360	12,730	13,110	13,500
226 521 850.000	COMMUNICATIONS	5,000	4,510	5,000	1,490	5,000	5,150	5,300	5,460	5,620
226 521 860.000	TRANSPORTATION	0	0	0	0	0	0	0	0	0
226 521 900.000	PRINTING & PUBLISHING	2,750	2,731	2,500	1,769	2,500	3,090	3,180	3,280	3,380
226 521 910.000	INSURANCE & BONDS	5,500	5,500	5,700	2,850	5,700	5,970	6,150	6,330	6,520
226 521 930.000	REPAIRS & MAINTENANCE	0	0	500	476	500	0	0	0	0
226 521 940.000	EQUIPMENT RENTAL - FORCE ACCT	145,000	142,945	165,000	90,551	165,000	169,850	175,050	180,300	185,710
226 521 940.100	EQUIPMENT RENTAL - SUPPLEMENTAL	51,400	6,000	6,000	3,000	6,000	6,180	6,370	6,560	6,760
226 521 956.000	MISCELLANEOUS	4,000	4,000	4,000	0	4,000	0	0	0	0
226 521 957.000	TRAINING EXPENSES	280	280	0	0	0	0	0	0	0
226 521 962.000	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0
226 521 965.101	CONTRIB TO GENERAL FUND	0	0	13,482	0	13,482	48,140	48,460	50,060	50,420
226 521 965.306	CONTRIB TO LTGO DBT FD - 2006	0	0	0	0	0	0	0	0	0
226 521 977.000	CAPITAL OUTLAY	17,500	0	17,500	0	30,000	0	0	0	0
Total		1,551,645	1,350,085	1,596,710	644,139	1,550,970	1,729,830	1,784,370	1,841,610	1,898,690

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
226 522 818.000	Landfill Closure Expenditures CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0
	WASTE & RECYCLING FUND EXPENDITURE GRAND TOTAL	1,551,645	1,350,085	1,596,710	1,609,300	644,139	1,550,970	1,729,830	1,784,370	1,841,610	1,898,690
	WASTE & RECYCLING FUND BALANCE										
	BEGINNING SURPLUS (OR DEFICIT)	1,103,441	1,103,441	1,278,122	1,278,122	1,278,122	1,278,122	1,219,797	1,204,492	1,192,504	1,207,614
	CURRENT-YEAR REVENUES	1,551,645	1,524,766	1,596,710	1,609,300	1,296,758	1,553,782	1,729,830	1,784,371	1,841,610	1,898,691
	CURRENT-YEAR EXPENDITURES	(1,551,645)	(1,350,085)	(1,596,710)	(1,609,300)	(644,139)	(1,550,970)	(1,729,830)	(1,784,370)	(1,841,610)	(1,898,690)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	174,681	0	0	652,618	2,812	0	1	0	1
	+ CONTINGENCY / - APPROPRIATION OF PRIC	(28,317)	0	(40,858)	(36,518)	0	0	(15,305)	(11,988)	15,110	26,607
	ENDING SURPLUS (OR DEFICIT)	1,075,124	1,278,122	1,237,264	1,241,604	1,930,740	1,280,934	1,204,492	1,192,504	1,207,614	1,234,222

BUDGET

Account #	Account Title	2020/21			2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	PARKING FUND REVENUES											
231 000 666.000	INTEREST ON INVESTMENTS	10	58	10	10	0	100	10	10	10	10	10
231 000 673.000	CONTRIBUTIONS - PARK CREDITS	0	0	0	0	0	60,000	0	0	0	0	0
231 000 675.475	CONTRIB FROM 2015 BD CONSTR FD	0	0	0	0	0	0	0	0	0	0	0
231 000 699.000	APPROPRIATION OF PRIOR SURPLUS	0	0	0	0	0	0	0	0	0	0	0
	PARKING FUND REVENUE GRAND TOTAL	10	58	10	10	0	100	60,010	10	10	10	10
	PARKING FUND EXPENDITURES											
	<u>Administration Expenditures</u>											
231 290 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
231 290 962.000	RESERVE FOR CONTINGENCY	10	0	10	10	0	0	60,010	10	10	10	10
231 290 971.232	CAPITAL OUTLAY/PARKING ACQUISITION	0	0	0	0	0	0	0	0	0	0	0
	Total	10	0	10	10	0	0	60,010	10	10	10	10
	<u>Parking Construction Expenditures</u>											
231 485 818.406	CONT SVCS/ARCH-ENG	0	0	0	0	0	0	0	0	0	0	0
231 485 818.450	CONT SVCS/STREET CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0
	PARKING FUND EXPENDITURE GRAND TOTAL	10	0	10	10	0	0	60,010	10	10	10	10
	PARKING FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	127,766	127,766	127,823	127,823	127,823	127,823	127,923	187,933	187,943	187,953	187,963
	CURRENT-YEAR REVENUES	10	58	10	10	0	100	60,010	10	10	10	10
	CURRENT-YEAR EXPENDITURES	(10)	0	(10)	(10)	0	0	(60,010)	(10)	(10)	(10)	(10)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	58	0	0	0	100	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR	10	0	10	10	0	0	60,010	10	10	10	10
	ENDING SURPLUS (OR DEFICIT)	127,775	127,823	127,833	127,823	127,823	187,923	187,933	187,943	187,953	187,963	187,973

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
BROWNFIELD REDEVELOPMENT AUTH FUND REVENUES											
General Revenues											
243 000	409.000	0	0	0	0	0	0	0	0	0	0
243 000	573.000	200	200	200	1,873	200	200	210	220	220	220
243 000	665.000	10	65	10	0	120	10	10	10	10	10
243 000	699.000	0	0	0	0	0	0	0	0	0	0
	Total	210	265	210	1,873	320	210	220	230	230	230
Brownfield Capture - Old Village Revenues											
243 050	403.000	0	0	0	0	0	0	0	0	0	0
243 050	403.000	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0
Brownfield Capture - Starkweather School Revenues											
243 070	403.000	36,070	35,831	49,820	42,850	33,000	55,460	116,700	117,480	118,250	112,550
243 070	403.000	0	0	0	0	0	0	0	0	0	0
	Total	36,070	35,831	49,820	42,850	33,000	55,460	116,700	117,480	118,250	112,550
Brownfield Capture - Mill Street Towns											
243 075	403.000	17,770	17,652	118,020	101,504	16,500	310,020	211,375	359,732	368,361	375,887
243 075	403.000	0	0	0	0	0	0	0	0	0	0
	Total	17,770	17,652	118,020	101,504	16,500	310,020	211,375	359,732	368,361	375,887
BROWNFIELD REDEVELOPMENT AUTH FUND REVENUE GRAND TOTAL		54,050	53,748	168,050	146,228	49,820	365,690	328,295	477,442	486,841	488,667

BUDGET

Account #	Account Title	2020/21			2021/22			12 Months Projected	2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual							
BROWNFIELD REDEVELOPMENT AUTH FUND EXPENDITURES													
Administration Expenditures													
243 290	962.000		0	210	0	210	0	210	220	230	230	230	
243 290	965.255		0	0	0	0	0	0	0	0	0	0	
	Total		0	210	0	210	0	210	220	230	230	230	
Brownfield - Old Village Park Expenditures													
243 600	970.000		0	0	0	0	0	0	0	0	0	0	
243 600	970.500		0	0	0	0	0	0	0	0	0	0	
243 600	970.600		0	0	0	0	0	0	0	0	0	0	
	Total		0	0	0	0	0	0	0	0	0	0	
Brownfield - Starkweather School Expenditures													
243 640	970.000	32,460	32,248	44,840	0	44,840	29,700	49,910	105,030	105,730	106,420	101,280	
243 640	970.500	3,610	3,583	4,980	0	4,980	3,300	5,550	11,670	11,750	11,530	11,280	
243 640	970.600	0	0	0	0	0	0	0	0	0	0	0	
	Total	36,070	35,831	49,820	0	49,820	33,000	55,460	116,700	117,480	118,250	112,550	
Brownfield - Mill Street Towns													
243 650	970.000	15,990	15,887	106,220	0	106,220	14,850	279,020	190,235	323,762	331,521	338,297	
243 650	970.500	1,780	1,765	11,800	0	11,800	1,680	31,000	21,140	35,970	36,840	37,590	
243 650	970.600	0	0	0	0	0	0	0	0	0	0	0	
	Total	17,770	17,652	118,020	0	118,020	16,500	310,020	211,375	359,732	368,361	375,887	
BROWNFIELD REDEVELOPMENT AUTH FUND EXPENDITURE GRAND TOTAL		54,050	53,484	168,050	0	168,050	49,500	365,690	328,295	477,442	486,841	488,667	
BROWNFIELD REDEVELOPMENT AUTH FUND BALANCE													
	BEGINNING SURPLUS (OR DEFICIT)	16,893	16,893	17,157	17,157	17,157	17,157	17,477	17,687	17,907	18,137	18,367	
	CURRENT-YEAR REVENUES	54,050	53,748	168,050	146,228	168,050	49,820	365,690	328,295	477,442	486,841	488,667	
	CURRENT-YEAR EXPENDITURES	(54,050)	(53,484)	(168,050)	0	(168,050)	(49,500)	(365,690)	(328,295)	(477,442)	(486,841)	(488,667)	
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	265	0	146,228	0	320	0	0	0	0	0	
	+ CONTINGENCY / - APPROPRIATION OF PRIOR YEAR	210	0	210	0	210	0	210	220	230	230	230	
	ENDING SURPLUS (OR DEFICIT)	17,103	17,157	17,367	163,385	17,367	17,477	17,687	17,907	18,137	18,367	18,597	

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
	DDA OPERATING FUND REVENUES										
	DDA Operating Revenues										
248 000	403.000	1,053,810	1,053,810	1,069,370	943,213	1,069,370	1,130,610	1,164,530	1,199,470	1,235,440	1,272,500
248 000	405.000	(3,000)	0	(3,000)	0	(3,000)	(3,000)	(3,030)	(3,090)	(3,180)	(3,280)
248 000	408.000	0	0	0	0	0	0	0	0	0	0
248 000	409.000	0	0	0	0	0	0	0	0	0	0
248 000	445.000	0	0	0	0	0	0	0	0	0	0
248 000	531.000	0	0	0	0	0	0	0	0	0	0
248 000	573.000	7,500	15,000	7,500	8,814	7,500	7,500	7,730	7,960	8,080	8,200
248 000	532.000	0	0	0	0	0	0	0	0	0	0
248 000	620.000	60,000	34,750	60,000	42,350	20,000	75,000	77,250	79,570	81,960	84,420
248 000	621.000	0	2,000	0	1,000	1,000	0	0	0	0	0
248 000	665.000	50	683	50	50	500	50	50	50	50	50
248 000	670.000	0	0	0	0	0	0	0	0	0	0
248 000	675.000	0	0	0	0	0	0	0	0	0	0
248 000	675.095	0	0	0	0	0	0	0	0	0	0
248 000	679.000	1,500	3,400	1,500	1,050	2,410	1,500	1,500	1,500	1,500	1,500
248 000	680.000	6,800	7,193	0	2,350	0	0	0	0	0	0
248 000	684.000	29,100	0	0	0	0	0	0	0	0	0
248 000	685.000	0	0	0	0	0	0	0	0	0	0
248 000	699.000	0	0	0	0	169,710	0	0	0	0	0
	DDA OPERATING FUND REVENUE GRAND TOTAL	1,155,760	1,116,835	1,135,420	998,777	1,274,290	1,211,660	1,248,030	1,285,460	1,323,850	1,363,390

BUDGET

Account #	Account Title	2020/21		2021/22		2022/23	2023/24	2024/25	2025/26	2026/27		
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	
DDA OPERATING FUND EXPENDITURES												
Administration Expenditures												
248 290 706.000	SALARY & WAGES/FULL TIME	114,750	115,150	116,660	116,660	61,357	116,660	123,950	127,670	131,500	135,450	139,510
248 290 706.050	SALARY & WAGES/PART TIME	0	0	0	0	0	0	0	0	0	0	0
248 290 706.100	SALARY & WAGES/SICK	4,850	2,183	4,900	4,900	0	4,900	5,225	5,380	5,540	5,710	5,880
248 290 706.300	SALARY & WAGES/LONGEVITY	550	550	550	550	600	550	650	670	690	710	730
248 290 706.600	SALARY & WAGES/VACATION PAYOFF	3,100	3,853	3,110	3,110	0	3,110	3,275	3,370	3,470	3,570	3,680
248 290 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0	0	0
248 290 709.000	SALARY & WAGES/OVERTIME	0	2,696	0	1,850	2,705	2,000	3,000	3,090	3,180	3,280	3,380
248 290 721.000	FRINGE BENEFITS	62,350	43,898	60,350	60,350	25,743	60,350	63,600	65,510	67,480	69,500	71,590
248 290 721.500	POST RETIREMENT BENEFITS	21,150	19,454	23,880	23,880	12,460	23,880	29,425	33,270	37,390	41,580	45,670
248 290 727.000	OFFICE SUPPLIES	500	75	500	500	97	500	500	520	540	560	580
248 290 728.000	POSTAGE	300	232	200	200	12	200	200	200	220	230	240
248 290 740.000	OPERATING SUPPLIES	1,200	249	1,200	1,200	59	1,200	1,200	1,240	1,280	1,320	1,360
248 290 815.000	ADMINISTRATIVE SERVICES	61,460	61,460	63,300	63,300	31,650	63,300	65,200	67,160	69,170	71,250	73,390
248 290 818.000	CONTRACTUAL SERVICES	14,000	19,794	12,000	12,000	6,305	15,000	14,000	14,420	14,850	15,300	15,760
248 290 818.150	CONT SVCS/CITY ATTY - SPECIAL	0	0	0	0	0	0	0	0	0	0	0
248 290 850.000	COMMUNICATIONS	3,000	3,323	3,000	3,000	1,549	3,500	3,000	3,090	3,180	3,280	3,380
248 290 860.000	TRANSPORTATION	400	400	400	400	24	400	1,000	1,030	1,060	1,090	1,120
248 290 864.000	CONFERENCES & MEETINGS	1,500	75	1,500	1,500	115	1,500	2,000	2,060	2,120	2,180	2,250
248 290 865.000	PUBLIC RELATIONS EVENTS	300	0	300	300	40	300	300	310	320	330	340
248 290 900.000	PRINTING & PUBLISHING	250	241	300	300	0	300	300	310	320	330	340
248 290 920.000	PUBLIC UTILITIES	2,580	2,251	2,580	2,580	748	2,580	2,580	2,660	2,740	2,820	2,900
248 290 925.000	PUBLICATIONS/SUBSCRIPTIONS	100	0	100	100	0	100	100	100	100	100	100
248 290 930.000	REPAIRS & MAINTENANCE	5,000	0	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
248 290 938.000	EQUIPMENT LEASE EXPENSE	1,200	7	1,200	1,200	0	1,200	1,200	1,240	1,280	1,320	1,360
248 290 940.000	EQUIPMENT RENTAL - FORCE ACCT	690	600	500	500	300	500	500	520	540	560	580
248 290 942.000	OFFICE RENT	18,000	18,350	19,000	19,000	9,450	19,000	19,920	20,520	21,140	21,770	22,450
248 290 956.000	MISCELLANEOUS	0	366	0	0	0	100	0	0	0	0	0
248 290 957.000	TRAINING EXPENSE	500	385	500	500	0	500	1,000	1,030	1,060	1,090	1,120
248 290 958.000	MEMBERSHIPS & DUES	2,000	780	2,000	2,000	730	2,000	2,000	2,060	2,120	2,180	2,250
248 290 962.000	RESERVE FOR CONTINGENCY	11,595	0	116,940	0	0	0	114,945	194,370	212,900	219,640	220,180
248 290 963.000	BAD DEBT EXPENSE/BANKRUPTCY	0	0	0	0	0	0	0	0	0	0	0
Total		331,325	295,974	436,970	321,880	153,944	325,630	461,070	551,810	584,190	605,150	620,110
Police Service Expenditures												
248 301 706.000	SALARY & WAGES/FULL TIME	20,250	20,887	20,250	20,250	9,714	20,250	21,275	22,340	22,790	23,250	23,720
248 301 706.100	SALARY & WAGES/SICK	0	327	0	0	0	0	0	0	0	0	0
248 301 706.200	SALARY & WAGES/HOLIDAY PAY	900	873	890	890	890	890	935	980	1,000	1,020	1,040
248 301 706.300	SALARY & WAGES/LONGEVITY	0	63	70	70	75	120	80	90	100	100	140
248 301 706.400	SALARY & WAGES/UNIFORM ALLOW	1,775	0	1,760	1,760	60	1,760	225	240	240	240	240
248 301 709.000	SALARY & WAGES/OVERTIME	10,600	8,014	10,110	10,110	4,591	10,110	10,650	11,180	11,400	11,630	11,860
248 301 721.000	FRINGE BENEFITS	0	0	0	0	0	0	0	0	0	0	0
248 301 721.500	POST RETIREMENT BENEFITS	0	3	0	0	0	0	0	0	0	0	0
248 301 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
Total		33,700	30,166	33,250	33,250	15,331	33,300	34,990	36,750	37,490	38,260	39,040

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual					
Parking System Expenditures											
248 443	740.000	0	0	0	0	0	0	0	0	0	0
248 443	815.000	41,120	41,120	39,920	19,960	39,920	41,120	43,620	44,930	46,280	46,280
248 443	818.000	4,000	(88)	4,000	9,071	8,500	13,000	13,790	14,200	14,630	14,630
	Total	45,120	41,032	45,920	29,031	48,420	54,120	57,410	59,130	60,910	60,910
Saxton Parking Facility Expenditures											
248 445	740.000	0	0	0	0	0	0	0	0	0	0
248 445	818.000	14,000	19,438	0	2,140	15,000	0	0	0	0	0
248 445	850.000	0	0	0	0	0	0	0	0	0	0
248 445	920.000	1,000	812	0	0	4,000	0	0	0	0	0
	Total	15,000	20,251	0	2,140	19,000	0	0	0	0	0
DDA Marketing Expenditures											
248 811	727.000	1,000	0	1,000	85	1,000	1,000	1,060	1,090	1,120	1,120
248 811	728.000	375	525	200	179	500	200	220	230	240	240
248 811	740.000	1,100	1,095	1,500	731	1,500	1,500	1,600	1,650	1,700	1,700
248 811	794.000	65,000	35,649	65,000	31,039	30,000	75,000	79,570	81,960	84,420	84,420
248 811	818.000	14,000	12,265	14,000	10,412	14,000	16,000	16,970	17,480	18,000	18,000
248 811	900.000	7,000	4,266	7,000	4,140	7,000	7,000	7,430	7,650	7,880	7,880
	Total	88,475	53,800	88,700	46,587	54,000	100,700	103,730	110,650	113,360	113,360
Infrastructure Maintenance Expenditures											
248 820	707.000	8,500	5,314	600	2,750	2,750	6,000	6,370	6,560	6,760	6,760
248 820	709.000	0	0	0	0	0	0	0	0	0	0
248 820	721.000	500	326	500	207	500	500	540	560	580	580
248 820	721.500	0	0	0	0	0	0	0	0	0	0
248 820	740.000	100	0	100	0	100	100	100	100	100	100
248 820	815.000	134,580	134,580	138,620	69,310	138,620	142,780	151,470	156,010	160,690	160,690
248 820	818.000	60,000	45,124	60,000	25,767	60,000	76,800	15,450	29,000	40,000	40,000
248 820	920.000	0	0	0	0	0	0	0	0	0	0
248 820	930.000	0	0	0	0	0	0	0	0	0	0
248 820	931.000	18,000	14,170	18,000	3,132	18,000	18,540	19,670	20,260	20,870	20,870
248 820	932.000	41,250	31,665	41,250	6,750	41,250	42,500	45,090	46,440	47,830	47,830
248 820	933.000	28,000	27,237	25,000	24,100	28,000	25,000	26,520	27,320	28,140	28,140
248 820	940.000	0	0	0	0	0	0	0	0	0	0
	Total	290,930	258,616	284,070	131,974	289,220	312,220	265,210	286,250	304,970	304,970
Capital Outlay											
248 900	977.811	0	0	0	0	0	0	0	0	0	0
248 900	977.813	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0
DDA OPERATING FUND (OPERATING) EXPENDITURE TOTAL											
		804,550	699,838	886,910	379,006	769,570	963,100	1,005,520	1,098,850	1,138,390	1,138,390

BUDGET

Account #	Account Title	2020/21		2021/22		12 Months Projected	2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget						
248 965 965.310	Transfers-Out to Other Funds										
248 965 965.315	CONTRIB TO 2010 CAP IMP DBT FD (STREETSC	0	226,210	0	0	0	0	0	0	0	0
248 965 965.405	CONTRIB TO 2015 LTGO CAP IMP DBT FD	226,210	125,000	223,510	223,510	217,510	223,560	209,310	200,000	200,000	200,000
248 965 965.494	CONTRIB TO DDA CAP IMP FUND	125,000	0	301,500	12,500	25,000	25,000	25,000	25,000	25,000	25,000
248 965 965.494	CONTRIB TO DDA CONSTRUCTION FUND	0	0	0	0	0	0	0	0	0	0
	Total	351,210	351,210	525,010	12,500	248,510	248,560	234,310	225,000	225,000	225,000
	DDA OPERATING FUND EXPENDITURE GRAND TOTAL	1,155,760	1,051,048	1,305,130	391,506	1,018,080	1,211,660	1,248,030	1,285,460	1,323,850	1,363,390
	DDA OPERATING FUND BALANCE										
	BEGINNING SURPLUS (OR DEFICIT)	453,357	453,357	519,144	519,144	519,144	775,354	775,354	969,724	1,182,624	1,402,264
	CURRENT-YEAR REVENUES	1,155,760	1,116,835	1,305,130	998,777	1,274,290	1,211,660	1,248,030	1,285,460	1,323,850	1,363,390
	CURRENT-YEAR EXPENDITURES	(1,155,760)	(1,051,048)	(1,305,130)	(391,506)	(1,018,080)	(1,211,660)	(1,248,030)	(1,285,460)	(1,323,850)	(1,363,390)
	CURR-YEAR SURPLUS (OR DEFICIT)	0	65,788	0	607,271	256,210	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIC	11,595	0	(169,710)	0	0	0	194,370	212,900	219,640	220,180
	ENDING SURPLUS (OR DEFICIT)	464,952	519,144	349,434	1,126,415	775,354	775,354	969,724	1,182,624	1,402,264	1,622,444

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23					2025 / 26	2026 / 27	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
BUILDING & ENGINEERING FUND REVENUES														
249 000	405.000	0	0	0	0	0	0	0	0	0	0	0	0	0
249 000	445.000	0	0	0	0	0	0	0	0	0	0	0	0	0
249 000	470.000	6,500	6,063	6,500	8,625	8,580	3,000	7,500	7,960	8,200	8,450	8,450	8,450	8,450
249 000	471.000	6,500	6,500	4,000	4,000	1,750	6,000	4,000	4,240	4,370	4,500	4,500	4,500	4,500
249 000	475.000	1,300	325	1,300	2,600	1,950	2,600	1,300	1,380	1,420	1,460	1,460	1,460	1,460
249 000	478.000	351,000	350,102	403,000	403,000	120,203	280,000	403,000	387,040	379,300	371,710	371,710	371,710	371,710
249 000	479.000	54,750	45,211	55,300	55,300	24,925	42,000	55,300	53,110	52,050	51,010	51,010	51,010	51,010
249 000	480.000	45,000	37,580	45,500	45,500	22,950	40,000	45,500	43,700	42,830	41,970	41,970	41,970	41,970
249 000	481.000	33,000	32,413	33,300	33,300	22,003	28,000	33,300	31,980	31,340	30,710	30,710	30,710	30,710
249 000	481.500	0	0	2,000	2,000	0	0	2,000	1,810	1,720	1,630	1,630	1,630	1,630
249 000	482.000	12,572	12,572	8,500	8,500	625	7,000	8,500	9,020	9,290	9,570	9,570	9,570	9,570
249 000	485.000	5,500	(480)	0	0	0	500	10,000	10,610	10,930	11,260	11,260	11,260	11,260
249 000	490.000	2,750	3,000	2,500	2,500	1,550	3,000	2,500	2,660	2,740	2,820	2,820	2,820	2,820
249 000	491.000	1,720	1,760	1,200	1,200	660	1,200	1,200	1,280	1,320	1,360	1,360	1,360	1,360
249 000	492.000	1,000	840	1,000	1,000	315	1,000	1,000	1,060	1,090	1,120	1,120	1,120	1,120
249 000	493.000	750	495	750	750	165	750	750	790	810	830	830	830	830
249 000	500.000	2,500	0	2,500	2,500	0	1,000	600	640	660	680	680	680	680
249 000	510.000	0	0	0	0	0	0	0	0	0	0	0	0	0
249 000	532.000	4,000	0	0	0	0	0	0	0	0	0	0	0	0
249 000	534.000	20,000	0	0	0	0	0	0	0	0	0	0	0	0
249 000	627.750	2,000	1,223	32,000	32,000	0	32,000	35,000	17,330	23,500	25,000	25,000	25,000	25,000
249 000	659.000	2,000	997	2,000	2,000	1,720	2,000	2,000	2,120	2,180	2,250	2,250	2,250	2,250
249 000	665.000	3,500	68	3,500	2,000	0	2,000	3,500	3,720	3,830	3,940	3,940	3,940	3,940
249 000	675.101	50,000	50,000	0	0	0	100,000	0	35,000	60,000	80,000	80,000	80,000	80,000
249 000	680.000	0	0	0	0	0	0	0	0	0	0	0	0	0
249 000	686.000	0	0	0	0	0	0	0	0	0	0	0	0	0
249 000	688.000	2,000	0	2,000	2,000	0	0	0	0	0	0	0	0	0
249 000	689.000	5,900	0	0	0	0	0	6,000	32,410	27,560	28,460	28,460	28,460	28,460
BUILDING & ENGINEERING FUND REVENUE GRAND TOTAL		614,242	548,689	604,850	606,175	207,396	552,350	622,950	647,860	665,420	678,710	678,710	678,710	678,710

BUDGET

Account #	Account Title	2020/21		2021/22		12 Months Projected	2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget						
BUILDING & ENGINEERING FUND EXPENDITURES											
Engineering / Inspection Expenditures											
249 371	706.000	190,450	195,081	190,450	190,450	190,450	202,750	208,830	215,090	221,540	228,190
249 371	706.050	13,025	12,554	12,000	12,000	12,000	13,600	14,010	14,430	14,860	15,310
249 371	706.100	8,750	4,621	8,090	8,090	8,090	9,300	9,580	9,870	10,170	10,480
249 371	706.300	1,775	1,600	1,760	2,525	2,525	2,525	2,600	2,680	2,760	2,840
249 371	706.600	5,950	0	5,950	5,950	5,950	6,300	6,490	6,680	6,880	7,090
249 371	707.000	52,632	27,960	40,000	40,000	40,000	40,000	41,200	42,440	43,710	45,020
249 371	709.000	3,975	500	3,820	3,820	3,820	0	0	0	0	0
249 371	721.000	110,900	76,489	100,950	100,950	100,950	100,650	103,670	106,780	109,980	113,280
249 371	721.500	30,875	28,056	35,140	35,140	35,140	43,425	49,090	55,170	61,350	67,380
249 371	725.000	0	0	0	0	0	0	0	0	0	0
249 371	725.500	0	0	0	0	0	0	0	0	0	0
249 371	727.000	250	299	250	250	250	0	0	0	0	0
249 371	728.000	250	241	100	100	100	100	100	100	100	100
249 371	740.000	1,250	277	1,250	206	1,250	1,250	1,290	1,330	1,370	1,410
249 371	815.000	46,350	46,350	47,000	23,500	47,000	47,000	48,410	49,860	51,360	52,900
249 371	818.000	125,000	161,093	125,000	72,103	125,000	140,000	133,000	126,350	120,030	114,030
249 371	818.380	0	0	0	0	0	0	0	0	0	0
249 371	818.390	0	0	0	0	0	0	0	0	0	0
249 371	818.430	500	0	500	0	500	500	520	540	560	580
249 371	818.435	1,200	1,495	500	314	1,500	500	520	540	560	580
249 371	818.449	0	0	0	0	0	0	0	0	0	0
249 371	818.454	0	0	0	0	0	0	0	0	0	0
249 371	822.000	0	0	0	0	0	0	0	0	0	0
249 371	850.000	3,150	2,770	3,250	1,562	3,250	3,250	3,350	3,450	3,550	3,660
249 371	860.000	750	6	500	0	500	500	520	540	560	580
249 371	864.000	1,000	506	1,100	754	1,100	1,100	1,130	1,160	1,190	1,230
249 371	900.000	1,380	1,596	1,000	919	1,500	1,000	1,030	1,060	1,090	1,120
249 371	925.000	0	0	0	0	0	0	0	0	0	0
249 371	930.000	500	0	500	0	500	500	520	540	560	580
249 371	938.000	1,680	1,686	1,300	879	1,500	1,300	1,340	1,380	1,420	1,460
249 371	940.000	6,000	6,000	6,000	3,000	6,000	6,000	6,180	6,370	6,560	6,760
249 371	956.000	0	0	0	0	0	0	0	0	0	0
249 371	957.000	750	615	500	0	500	500	520	540	560	580
249 371	958.000	900	474	900	743	900	900	930	960	990	1,020
249 371	962.000	0	0	17,290	0	0	0	0	0	0	0
249 371	963.000	0	0	18,200	0	0	0	0	0	0	0
249 371	965.306	0	0	0	0	0	0	0	0	0	0
Total		609,242	570,269	604,850	606,775	288,900	622,950	634,830	647,860	665,420	678,710

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
249 900 980.000	Capital Outlay CAP OUT - OFFICE EQUIPMENT	5,000	0	0	0	0	0	0	0	0	0
	Total	5,000	0	0	0	0	0	0	0	0	0
	BUILDING & ENGINEERING FUND EXPENDITURE GRAND TOTAL	614,242	570,269	604,850	606,775	298,900	622,950	634,830	647,860	665,420	678,710
	BUILDING & ENGINEERING FUND BALANCE										
	BEGINNING SURPLUS (OR DEFICIT)	55,479	55,479	33,899	33,899	33,899	(4,376)	(4,376)	(42,916)	(75,326)	(99,476)
	CURRENT-YEAR REVENUES	614,242	548,689	604,850	606,775	207,396	622,950	634,830	647,860	665,420	678,710
	CURRENT-YEAR EXPENDITURES	(614,242)	(570,269)	(604,850)	(606,775)	(298,900)	(622,950)	(634,830)	(647,860)	(665,420)	(678,710)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	(21,580)	0	0	(91,504)	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIC	(5,900)	0	17,290	18,200	0	0	(38,540)	(32,410)	(24,150)	(25,930)
	ENDING SURPLUS (OR DEFICIT)	49,579	33,899	51,189	52,099	(57,605)	(4,376)	(42,916)	(75,326)	(99,476)	(125,406)

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
NEIGHBORHOOD SERVICES FUND											
REVENUES											
252 000 531.000	STATE/FEDERAL GRANTS	0	0	0	0	0	0	0	0	0	0
252 000 532.000	FEDERAL GRANTS - CDBG	10,730	0	10,730	10,730	10,730	10,730	11,380	11,720	12,070	
252 000 536.000	OTHER GRANTS - SMART FUNDS	8,960	0	8,960	8,960	8,960	8,960	8,960	8,960	8,960	
252 000 646.000	PROMOTIONAL SALES	0	0	0	0	0	0	0	0	0	
252 000 665.000	INTEREST ON INVESTMENTS	30	0	30	30	30	30	30	30	30	
252 000 675.100	CONTRIBUTIONS - OTHER	0	0	0	0	0	0	0	0	0	
252 000 675.101	CONTRIBUTIONS - GENERAL FUND	73,010	73,010	73,010	73,010	73,010	73,010	78,020	80,640	83,340	
252 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	
252 000 699.000	APPROP. OF FY FUND BALANCE	0	0	0	0	0	0	0	0	0	
	NEIGHBORHOOD SERVICES FUND	92,730	73,010	92,730	92,730	92,730	92,730	95,520	101,350	104,400	
	REVENUE GRAND TOTAL										
NEIGHBORHOOD SERVICES FUND											
EXPENDITURES											
Administration Expenditures											
252 290 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0
252 290 818.000	CONTRACTUAL SERVICES	500	0	500	500	500	500	540	560	580	
252 290 962.000	RESERVE FOR CONTINGENCIES	3,680	0	3,680	3,460	3,680	3,680	3,900	4,020	4,140	
	Total	4,180	0	4,180	3,960	4,180	4,180	4,310	4,580	4,720	
Old Village Community Center Expenditures											
252 488 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	
252 488 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	
252 488 920.000	PUBLIC UTILITIES	2,000	1,516	2,000	2,000	2,000	2,000	2,120	2,180	2,250	
252 488 930.000	REPAIRS & MAINTENANCE	0	0	0	414	0	0	0	0	0	
	Total	2,000	1,516	2,000	414	2,000	2,000	2,060	2,180	2,250	

BUDGET

Account #	Account Title	2020/21		2021/22				2022 / 23					2026 / 27	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	2023 / 24	2024 / 25	2025 / 26	Projected Budget	
252 701 707.000	Senior Transportation Expenditures													
252 701 721.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	170	165	170							
252 701 727.000	FRINGE BENEFITS	0	0	0	50	42	50							
252 701 728.000	OFFICE SUPPLIES	50	0	50	50	0	50	50	50	50	50	50	50	50
252 701 740.000	POSTAGE	100	0	100	100	0	100	100	100	100	100	100	100	100
252 701 818.000	OPERATING SUPPLIES	200	0	200	200	0	200	200	210	220	230	240	240	240
252 701 818.101	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
252 701 818.102	CONT SVCS/HVA SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
252 701 850.000	COMMUNICATIONS	1,200	690	1,200	1,200	255	1,200	1,200	1,240	1,280	1,320	1,360	1,360	1,360
252 701 860.000	TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0
252 701 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0	0	0	0
252 701 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
252 701 965.800	CONTRIBUTION TO OTHER AGENCIES	85,000	71,660	85,000	85,000	32,444	85,000	85,000	87,550	90,180	92,690	95,660	95,660	95,660
	Total	86,550	72,350	86,550	86,770	32,906	86,770	86,550	89,150	91,830	94,590	97,430	97,430	97,430
	NEIGHBORHOOD SERVICES FUND EXPENDITURE GRAND TOTAL	92,730	73,866	92,730	92,730	33,319	89,270	92,730	95,520	98,390	101,350	104,400	104,400	104,400
	NEIGHBORHOOD SERVICES FUND BALANCE													
	BEGINNING SURPLUS (OR DEFICIT)	52,426	52,426	51,570	51,570	51,570	51,570	55,030	58,710	62,500	66,400	70,420	70,420	70,420
	CURRENT-YEAR REVENUES	92,730	73,010	92,730	92,730	36,505	92,730	92,730	95,520	98,390	101,350	104,400	104,400	104,400
	CURRENT-YEAR EXPENDITURES	(92,730)	(73,866)	(92,730)	(92,730)	(33,319)	(92,730)	(92,730)	(95,520)	(98,390)	(101,350)	(104,400)	(104,400)	(104,400)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	(856)	0	0	3,186	3,460	0	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR YEAR	3,680	0	3,680	3,460	0	3,680	3,680	3,790	3,900	4,020	4,140	4,140	4,140
	ENDING SURPLUS (OR DEFICIT)	56,106	51,570	55,250	55,030	54,756	55,030	58,710	62,500	66,400	70,420	74,560	74,560	74,560

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
DRUG LAW ENFORCEMENT FUND											
REVENUES											
265 000 628.100	POLICE DEPT/NARC SEIZURES	2,000	0	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
265 000 628.180	CRIME VICTIM'S REVENUES	100	0	100	0	100	100	100	100	100	100
265 000 660.000	TOWING AND STORAGE	200	0	200	0	200	200	210	220	230	240
265 000 665.000	INTEREST ON INVESTMENTS	10	0	10	0	10	10	10	10	10	10
265 000 675.101	CONTRIB FROM GENERAL FUND	0	0	0	0	0	0	0	0	0	0
265 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0
DRUG LAW ENFORCEMENT FUND REVENUE GRAND TOTAL		2,310	0	2,310	0	2,310	2,310	2,380	2,450	2,520	2,600
DRUG LAW ENFORCEMENT FUND EXPENDITURES											
265 301 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0
265 301 805.000	VEHICLE TITLE EXPENSE	0	0	0	0	0	0	0	0	0	0
265 301 810.000	TOWING CHARGES	0	0	0	0	0	0	0	0	0	0
265 301 840.000	COUNTY ATTORNEY EXPENSE	300	0	300	0	300	300	310	320	330	340
265 301 957.000	TRAINING EXPENSES	0	0	0	0	0	0	0	0	0	0
265 301 962.000	RESERVE FOR CONTINGENCIES	1,610	0	510	0	1,010	1,010	0	0	0	0
265 301 977.000	CAP OUTLAY/EQUIPMENT	400	0	1,500	1,244	1,500	1,000	2,070	2,130	2,190	2,260
DRUG LAW ENFORCEMENT FUND EXPENDITURE GRAND TOTAL		2,310	0	2,310	1,244	1,800	2,310	2,380	2,450	2,520	2,600
DRUG LAW ENFORCEMENT FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	2,074	2,074	2,074	2,074	2,074	2,584	3,594	3,594	3,594	3,594
	CURRENT-YEAR REVENUES	2,310	0	2,310	0	2,310	2,310	2,380	2,450	2,520	2,600
	CURRENT-YEAR EXPENDITURES	(2,310)	0	(2,310)	(1,244)	(1,800)	(2,310)	(2,380)	(2,450)	(2,520)	(2,600)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	0	0	(1,244)	510	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIO	1,610	0	510	0	0	1,010	0	0	0	0
	ENDING SURPLUS (OR DEFICIT)	3,684	2,074	2,584	830	2,584	3,594	3,594	3,594	3,594	3,594

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
OWI FORFEITURE FUND REVENUES											
266 000 628.150	OWI FORFEITURES	4,000	3,795	4,000	4,000	900	4,000	4,120	4,240	4,370	4,500
266 000 628.180	CRIME VICTIMS REVENUES	0	665	0	0	0	0	0	0	0	0
266 000 660.000	TOWING AND STORAGE	4,000	2,280	4,000	4,000	145	4,000	4,120	4,240	4,370	4,500
266 000 665.000	INTEREST ON INVESTMENTS	60	0	60	60	0	60	60	60	60	60
266 000 675.101	CONTRIB FROM GENERAL FUND	0	0	0	0	0	0	0	0	0	0
266 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0
266 000 699.000	APPROP OF PR YR FUND BALANCE	7,940	0	0	0	0	0	0	0	0	0
	OWI FORFEITURE FUND REVENUE GRAND TOTAL	16,000	6,740	8,060	8,060	1,045	8,060	8,300	8,540	8,800	9,060
OWI FORFEITURE FUND EXPENDITURES											
266 301 727.000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0
266 301 740.000	OPERATING SUPPLIES	7,000	0	1,200	1,200	0	2,200	1,000	1,030	1,070	1,100
266 301 805.000	VEHICLE TITLE EXPENSE	0	0	0	0	0	0	0	0	0	0
266 301 810.000	TOWING CHARGES	0	0	0	0	0	0	0	0	0	0
266 301 840.000	COUNTY ATTORNEY EXPENSE	2,000	0	600	600	0	600	620	640	660	680
266 301 962.000	RESERVE FOR CONTINGENCIES	0	0	0	0	0	5,260	1,680	1,870	1,770	1,820
266 301 977.000	CAP OUTLAY/EQUIPMENT	7,000	16,473	6,260	6,260	4,806	0	5,000	5,000	5,300	5,460
	OWI FORFEITURE FUND EXPENDITURE GRAND TOTAL	16,000	16,473	8,060	8,060	4,806	8,060	8,300	8,540	8,800	9,060
OWI FORFEITURE FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	19,669	19,669	9,936	9,936	9,936	9,936	15,196	16,876	18,746	20,516
	CURRENT-YEAR REVENUES	16,000	6,740	8,060	8,060	1,045	8,060	8,300	8,540	8,800	9,060
	CURRENT-YEAR EXPENDITURES	(16,000)	(16,473)	(8,060)	(8,060)	(4,806)	(8,060)	(8,300)	(8,540)	(8,800)	(9,060)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	(9,753)	0	0	(3,761)	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR YEAR	(7,940)	0	0	0	0	5,260	1,680	1,870	1,770	1,820
	ENDING SURPLUS (OR DEFICIT)	11,729	9,936	9,936	9,936	6,175	15,196	16,876	18,746	20,516	22,336

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
OMNIBUS FORFEITURE FUND REVENUES											
267 000 628.100	POLICE DEPT/NARC SEIZURES	0	0	0	0	0	0	0	0	0	0
267 000 628.170	POLICE DEPT/OMNIBUS FORFEITURES	1,000	0	1,000	1,000	1,000	1,000	1,030	1,060	1,090	1,120
267 000 660.000	TOWING AND STORAGE	0	0	0	0	0	0	0	0	0	0
267 000 665.000	INTEREST ON INVESTMENTS	0	0	0	0	0	0	0	0	0	0
267 000 675.101	CONTRIB FROM GENERAL FUND	0	0	0	0	0	0	0	0	0	0
267 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0
267 000 699.000	APPROP OF PR YR FUND BALANCE	600	0	100	100	0	100	0	0	0	0
	OMNIBUS FORFEITURE FUND REVENUE GRAND TOTAL	1,600	0	1,100	1,100	0	1,100	1,030	1,060	1,090	1,120
OMNIBUS FORFEITURE FUND EXPENDITURES											
267 301 727.000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0
267 301 740.000	OPERATING SUPPLIES	1,300	0	800	800	934	800	830	850	870	890
267 301 805.000	VEHICLE TITLE EXPENSE	0	0	0	0	0	0	0	0	0	0
267 301 810.000	TOWING CHARGES	0	0	0	0	0	0	0	0	0	0
267 301 840.000	COUNTY ATTORNEY EXPENSE	300	0	300	300	0	300	200	210	220	230
267 301 945.000	WAYNE CITY VICTIM RIGHTS FUND	0	0	0	0	0	0	0	0	0	0
267 301 957.000	TRAINING EXPENSES	0	0	0	0	0	0	0	0	0	0
267 301 962.000	RESERVE FOR CONTINGENCIES	0	0	0	0	0	800	0	0	0	0
267 301 977.000	CAP OUTLAY/EQUIPMENT	0	0	0	0	0	0	0	0	0	0
	OMNIBUS FORFEITURE FUND EXPENDITURE GRAND TOTAL	1,600	0	1,100	934	1,100	1,100	1,030	1,060	1,090	1,120
OMNIBUS FORFEITURE FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	1,278	1,278	1,278	1,278	1,278	1,178	1,878	1,878	1,878	1,878
	CURRENT-YEAR REVENUES	1,600	0	1,100	1,100	0	1,100	1,030	1,060	1,090	1,120
	CURRENT-YEAR EXPENDITURES	(1,600)	0	(1,100)	(1,100)	(934)	(1,100)	(1,030)	(1,060)	(1,090)	(1,120)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	0	0	0	(934)	(100)	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIO	(600)	0	(100)	(100)	0	700	0	0	0	0
	ENDING SURPLUS (OR DEFICIT)	678	1,278	1,178	344	1,178	1,878	1,878	1,878	1,878	1,878

BUDGET

Account #	Account Title	2020/21			2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
2012 GO/02 REFUNDING DEBT FUND												
REVENUES												
312 000	403.000											
	PROPERTY TAXES	1,044,880	1,067,692	930,300	930,300	970,721	1,019,200	1,020,150	0	0	0	0
312 000	408.000	(5,220)	0	(4,650)	(4,650)	0	(5,100)	(5,100)	0	0	0	0
	PRIOR YEAR TAX REFUNDS											
312 000	437.000	1,020	1,045	0	0	0	0	0	0	0	0	0
	CURRENT PROPERTY TAX/CPT-IFT											
312 000	445.000	3,130	1,485	2,790	2,790	0	3,060	3,060	0	0	0	0
	PENALTIES & INTEREST											
312 000	573.000	18,690	46,855	18,690	18,690	25,230	18,690	18,880	0	0	0	0
	LOCAL COMMUNITY STABILIZATION											
312 000	665.000	3,130	274	2,790	2,790	47	3,060	3,060	0	0	0	0
	INTEREST ON INVESTMENTS											
312 000	675.308	0	0	0	0	0	0	0	0	0	0	0
	CONTRIB FROM 2008 GO BD DEBT FUND											
312 000	675.314	0	0	0	0	0	0	0	0	0	0	0
	CONTRIB FROM 2014 GO/04 REF BD DEBT FUND											
312 000	699.000	50,620	0	155,000	155,000	0	32,190	750	0	0	0	0
	APPROP OF PR YR FUND BALANCE											
	2012 GO/02 REFUNDING DEBT FUND	1,116,250	1,117,350	1,104,920	1,104,920	995,997	1,071,100	1,040,800	0	0	0	0
	REVENUE GRAND TOTAL											
2012 GO/02 REFUNDING DEBT FUND												
EXPENDITURES												
312 905	956.000	0	1,100	0	0	0	0	0	0	0	0	0
	MISCELLANEOUS											
312 905	962.000	0	0	3,520	3,520	0	0	0	0	0	0	0
	RESERVE FOR CONTINGENCY											
312 905	991.000	995,000	995,000	1,010,000	1,010,000	0	1,010,000	1,010,000	0	0	0	0
	PRINCIPAL											
312 905	995.000	120,750	120,750	90,900	90,900	45,450	60,600	30,300	0	0	0	0
	INTEREST											
312 905	998.000	500	500	500	500	0	500	500	0	0	0	0
	PAYING AGENT FEES											
	2012 GO/02 REFUNDING DEBT FUND	1,116,250	1,117,350	1,104,920	1,104,920	45,450	1,071,100	1,040,800	0	0	0	0
	EXPENDITURE GRAND TOTAL											
2012 GO/02 REFUNDING DEBT FUND BALANCE												
	BEGINNING SURPLUS (OR DEFICIT)	206,276	206,276	25,608	25,608	206,276	167,460	135,270	0	0	0	0
	CURRENT-YEAR REVENUES	1,116,250	1,117,350	1,104,920	1,104,920	995,997	1,071,100	1,040,800	0	0	0	0
	CURRENT-YEAR EXPENDITURES	(1,116,250)	(1,117,350)	(1,104,920)	(1,104,920)	(45,450)	(1,071,100)	(1,040,800)	0	0	0	0
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	0	0	0	950,547	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIO	(50,620)	0	(155,000)	(155,000)	0	(32,190)	(750)	0	0	0	0
	ENDING SURPLUS (OR DEFICIT)	155,656	206,276	(129,392)	(129,392)	1,156,823	135,270	134,520	0	0	0	0

BUDGET

Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
2012 LTGO CAP IMP-W/S REFUNDING DEBT FUND												
REVENUES												
313 000	665.000	50	0	0	0	0	0	0	0	0	0	0
313 000	675.592	71,000	71,000	70,000	70,000	70,000	72,600	0	0	0	0	0
313 000	680.000	0	0	0	0	0	0	0	0	0	0	0
313 000	699.000	450	0	1,500	1,500	0	0	0	0	0	0	0
	2012 CAP IMP-W/S REFUNDING DEBT FUND											
	REVENUE GRAND TOTAL	71,500	71,000	71,500	71,500	0	72,600	0	0	0	0	0
2012 LTGO CAP IMP-W/S REFUNDING DEBT FUND												
EXPENDITURES												
313 905	956.000	0	0	0	0	0	0	0	0	0	0	0
313 905	962.000	0	0	0	0	0	0	0	0	0	0	0
313 905	991.000	65,000	65,000	65,000	65,000	0	70,000	0	0	0	0	0
313 905	995.000	6,000	6,000	6,000	2,025	6,000	2,100	0	0	0	0	0
313 905	998.000	500	500	500	500	500	500	0	0	0	0	0
	2012 CAP IMP-W/S REFUNDING DEBT FUND											
	EXPENDITURE GRAND TOTAL	71,500	71,500	71,500	2,525	71,500	72,600	0	0	0	0	0
2012 CAP IMP-W/S RUNDING DEBT FUND BALANCE												
	BEGINNING SURPLUS (OR DEFICIT)	2,485	2,485	1,985	1,985	1,985	535	535	535	535	535	535
	CURRENT-YEAR REVENUES	71,500	71,000	71,500	71,500	0	72,600	0	0	0	0	0
	CURRENT-YEAR EXPENDITURES	(71,500)	(71,500)	(71,500)	(71,500)	(2,525)	(72,600)	0	0	0	0	0
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	(500)	0	0	(2,525)	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR YEAR	(450)	0	(1,500)	(1,500)	0	0	0	0	0	0	0
	ENDING SURPLUS (OR DEFICIT)	2,035	1,985	485	(540)	485	535	535	535	535	535	535

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
2015 LTGO CAP IM BOND DEBT FUND - DDA											
REVENUES											
315 000	INTEREST ON INVESTMENTS	50	0	50	0	50	50	50	50	0	0
315 000	CONTRIB FROM DDA OPERATING FUND	226,210	226,210	223,560	0	223,560	223,560	217,510	209,310	0	0
315 000	CAPITALIZED INT FROM 15 LTGO CAP IMP CO	0	0	0	0	0	0	0	0	0	0
315 000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0
315 000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0
2015 LTGO CAP IMP BOND DEBT FUND - DDA		226,260	226,210	223,610	0	223,610	223,610	217,560	209,360	0	0
REVENUE GRAND TOTAL											
2015 LTGO CAP IM BOND DEBT FUND - DDA											
EXPENDITURES											
315 905	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
315 905	RESERVE FOR CONTINGENCY	50	0	100	0	0	0	50	50	0	0
315 905	PRINCIPAL - DDA	190,000	190,000	195,000	195,000	195,000	200,000	205,000	205,000	0	0
315 905	INTEREST - DDA	36,000	36,000	28,300	18,100	28,300	20,400	12,300	4,100	0	0
315 905	PAYING AGENT FEES - DDA	210	210	210	0	210	210	210	210	0	0
2015 LTGO CAP IMP BOND DEBT FUND - DDA		226,260	226,210	223,610	211,100	223,510	223,610	217,560	209,360	0	0
EXPENDITURE GRAND TOTAL											
2015 LTGO CAP IMP BOND DEBT FUND - DDA BALANCE											
BEGINNING SURPLUS (OR DEFICIT)		1,506	1,506	1,506	1,506	1,506	1,606	4,606	4,656	4,706	4,706
CURRENT-YEAR REVENUES		226,260	226,210	223,610	0	223,610	223,610	217,560	209,360	0	0
CURRENT-YEAR EXPENDITURES		(226,260)	(226,210)	(223,610)	(211,100)	(223,510)	(223,610)	(217,560)	(209,360)	0	0
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	0	0	(211,100)	100	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIC		50	0	100	0	0	3,000	50	50	0	0
ENDING SURPLUS (OR DEFICIT)		1,556	1,506	1,606	(209,593)	1,606	4,606	4,656	4,706	4,706	4,706

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
	2015 LTGO CAP IMP BOND DEBT FUND - W/S REVENUES										
316 000 665.000	INTEREST ON INVESTMENTS	50	0	50	0	50	50	50	50	0	0
316 000 675.476	CAPITALIZED INT FROM 15 LTGO CAP IMP CO	0	0	0	0	0	0	0	0	0	0
316 000 675.592	CONTRIB FROM W/S OPERATING FUND	237,890	237,890	234,790	0	234,790	226,640	223,290	224,690	0	0
316 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0
	2015 LTGO CAP IMP BOND DEBT FUND - W/S REVENUE GRAND TOTAL	237,940	237,890	234,840	0	234,840	226,690	223,340	224,740	0	0
	2015 LTGO CAP IMP BOND DEBT FUND - W/S EXPENDITURES										
316 905 962.000	RESERVE FOR CONTINGENCY	50	0	50	0	0	100	50	50	0	0
316 905 991.592	PRINCIPAL	200,000	200,000	205,000	205,000	205,000	205,000	210,000	220,000	0	0
316 905 995.592	INTEREST	37,600	37,600	29,500	16,800	29,500	21,300	13,000	4,400	0	0
316 905 998.592	PAYING AGENT FEES	290	290	290	0	290	290	290	290	0	0
	2015 LTGO CAP IMP BOND DEBT FUND - W/S EXPENDITURE GRAND TOTAL	237,940	237,890	234,840	221,800	234,790	226,690	223,340	224,740	0	0
	2015 LTGO CAP IMP BOND DEBT FUND - W/S BALANCE										
	BEGINNING SURPLUS (OR DEFICIT)	1,595	1,595	1,595	1,595	1,595	1,645	1,745	1,795	0	0
	CURRENT-YEAR REVENUES	237,940	237,890	234,840	0	234,840	226,690	223,340	224,740	0	0
	CURRENT-YEAR EXPENDITURES	(237,940)	(237,890)	(234,840)	(221,800)	(234,790)	(226,690)	(223,340)	(224,740)	0	0
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	0	0	(221,800)	50	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR YEAR	50	0	50	0	0	100	50	50	0	0
	ENDING SURPLUS (OR DEFICIT)	1,645	1,595	1,645	(220,205)	1,645	1,745	1,795	1,845	0	0

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
2020 GO DEBT FUND REVENUES											
317 000 403.000	PROPERTY TAXES			717,440	642,268	717,440	808,000	714,500	716,640	716,000	713,693
317 000 408.000	PRIOR YEAR TAX REFUNDS	(3,610)	705,247	(3,590)	0	(3,590)	(4,040)	(3,570)	(3,580)	(3,580)	(3,570)
317 000 437.000	CURRENT PROPERTY TAX/CFT-IFT	700	696	0	0	0	0	0	0	0	0
317 000 445.000	PENALTIES & INTEREST	5,770	990	5,740	4,879	5,740	6,460	5,720	5,730	5,730	5,710
317 000 573.000	LOCAL COMMUNITY STABILIZATION	13,610	31,236	13,610	16,820	12,817	13,610	13,750	13,890	14,030	14,170
317 000 685.000	INTEREST ON INVESTMENTS	2,160	0	2,150	0	2,150	2,420	2,140	2,150	2,150	2,150
317 000 675.496	CONTRIB FROM 2020 GO BD CONST FUND	0	0	0	0	0	0	0	0	0	0
317 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	2,110	1,620	0	2,240
	2020 GO DEBT FUND REVENUE GRAND TOTAL	739,820	738,170	735,350	663,967	735,253	826,450	734,650	736,450	734,330	732,250
2020 GO DEBT FUND EXPENDITURES											
317 905 962.000	RESERVE FOR CONTINGENCY	5,970	0	2,100	0	0	94,600	0	0	2,080	0
317 905 991.000	PRINCIPAL	515,000	515,000	535,000	0	535,000	555,000	580,000	605,000	625,000	650,000
317 905 995.000	INTEREST	218,350	218,350	197,750	98,875	197,750	176,350	154,150	130,950	106,750	81,750
317 905 998.000	PAYING AGENT FEES	500	500	500	0	500	500	500	500	500	500
	2020 GO DEBT FUND EXPENDITURE GRAND TOTAL	739,820	733,850	735,350	98,875	733,250	826,450	734,650	736,450	734,330	732,250
2020 GO DEBT FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	0	0	0	4,320	4,320	6,323	100,923	98,813	97,193	99,273
	CURRENT-YEAR REVENUES	739,820	738,170	735,350	663,967	735,253	826,450	734,650	736,450	734,330	732,250
	CURRENT-YEAR EXPENDITURES	(739,820)	(733,850)	(735,350)	(98,875)	(733,250)	(826,450)	(734,650)	(736,450)	(734,330)	(732,250)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	4,320	0	565,092	2,003	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR YEAR	5,970	0	2,100	0	0	94,600	(2,110)	(1,620)	2,080	(2,240)
	ENDING SURPLUS (OR DEFICIT)	5,970	4,320	2,100	569,412	6,323	100,923	98,813	97,193	99,273	97,033

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
	PUBLIC IMPROVEMENT FUND REVENUES										
401 000 665.000	INTEREST ON INVESTMENTS	50	4	50	50	0	50	50	50	50	50
401 000 675.000	CONTRIBUTIONS/PRIVATE	0	0	0	0	0	0	0	0	0	0
401 000 675.101	CONTRIBUTION FROM GEN FUND	25,000	25,000	0	0	0	0	0	0	0	0
401 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0
	PUBLIC IMPROVEMENT FUND REVENUE GRAND TOTAL	25,050	25,004	50	50	0	50	50	50	50	50
	PUBLIC IMPROVEMENT FUND EXPENDITURES										
	<u>Administration Expenditures</u>										
401 290 962.000	RESERVE FOR CONTINGENCY	25,050	0	50	50	0	50	50	50	50	50
401 290 971.000	CAP OUTLAY/LAND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
	Total	25,050	0	50	50	0	50	50	50	50	50
	<u>Parks & Public Property Expenditures</u>										
401 437 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0
401 437 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
401 437 971.000	CAP OUTLAY/LAND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0
	PUBLIC IMPROVEMENT FUND EXPENDITURE GRAND TOTAL	25,050	0	50	50	0	50	50	50	50	50
	PUBLIC IMPROVEMENT FUND BALANCE										
	BEGINNING SURPLUS (OR DEFICIT)	122,699	122,699	147,703	147,703	147,703	147,753	147,803	147,853	147,903	147,953
	CURRENT-YEAR REVENUES	25,050	25,004	50	50	0	50	50	50	50	50
	CURRENT-YEAR EXPENDITURES	(25,050)	0	(50)	(50)	0	(50)	(50)	(50)	(50)	(50)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	25,004	0	0	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR	25,050	0	50	50	0	50	50	50	50	50
	ENDING SURPLUS (OR DEFICIT)	147,749	147,703	147,753	147,703	147,703	147,803	147,853	147,903	147,953	148,003

BUDGET

Account #	Account Title	2020/21			2021/22			2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected					
RECREATION CAPITAL IMPROVEMENT FUND												
REVENUES												
408 000 531.000	STATE/FEDERAL GRANTS	0	0	0	0	125,000	125,000	0	0	0	0	0
408 000 532.000	FEDERAL GRANTS - CDBG	0	0	0	0	0	0	0	0	0	0	0
408 000 535.000	OTHER GRANTS	16,926	16,926	15,000	15,000	0	20,600	21,220	21,220	21,860	22,520	22,520
408 000 665.000	INTEREST ON INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0
408 000 675.000	CONTRIBUTIONS/PRIVATE	0	0	0	0	0	0	0	0	0	0	0
408 000 675.208	CONTRIBUTION FROM RECREATION FUND	4,000	4,000	4,000	4,000	2,000	4,000	4,000	4,000	4,000	4,000	4,000
408 000 689.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	16,000	0	0	0	0	0
RECREATION CAPITAL IMPRVMT FUND												
REVENUE GRAND TOTAL		20,926	20,926	19,000	19,000	127,000	165,000	24,600	25,220	25,860	26,520	26,520
RECREATION CAPITAL IMPROVEMENT FUND EXPENDITURES												
Administration Expenditures												
408 290 962.000	RESERVE FOR CONTINGENCY	4,000	0	4,000	4,000	0	0	9,600	10,220	10,860	11,520	11,520
Total		4,000	0	4,000	4,000	0	0	9,600	10,220	10,860	11,520	11,520
Park Improvements Expenditures												
408 437 971.437	CAP OUTLAY/PARK LAND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
408 437 971.751	CAP OUTLAY/CULT CTR LAND IMPROVEMENT	16,926	10,904	15,000	15,000	17,843	165,000	0	0	0	0	0
408 437 977.437	CAP OUTLAY/PARKS - EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
Total		16,926	10,904	15,000	15,000	17,843	165,000	0	0	0	0	0
Cultural Center Improvements Expenditures												
408 900 976.751	CAP OUTLAY/CULT CTR BLDG IMPROVEMENT	0	0	0	0	24,000	0	0	0	0	0	0
408 900 977.751	CAP OUTLAY/CULT CTR - EQUIPMENT	0	0	0	0	0	0	15,000	15,000	15,000	15,000	15,000
408 900 980.751	CAP OUTLAY/CULT CTR - OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	0	0	0	24,000	0	15,000	15,000	15,000	15,000	15,000
RECREATION CAPITAL IMPRVMT FUND EXPENDITURE GRAND TOTAL		20,926	10,904	19,000	19,000	41,843	165,000	24,600	25,220	25,860	26,520	26,520
RECREATION CAPITAL IMPRVMT FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)												
BEGINNING SURPLUS (OR DEFICIT)		3,863	3,863	13,885	13,885	13,885	11,981	(4,019)	5,581	15,801	26,661	26,661
CURRENT-YEAR REVENUES												
CURRENT-YEAR REVENUES		20,926	20,926	19,000	19,000	127,000	165,000	24,600	25,220	25,860	26,520	26,520
CURRENT-YEAR EXPENDITURES												
CURRENT-YEAR EXPENDITURES		(20,926)	(10,904)	(19,000)	(19,000)	(41,843)	(165,000)	(24,600)	(25,220)	(25,860)	(26,520)	(26,520)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	10,022	0	0	85,157	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR YEAR												
+ CONTINGENCY / - APPROPRIATION OF PRIOR YEAR		4,000	0	4,000	4,000	0	(16,000)	9,600	10,220	10,860	11,520	11,520
ENDING SURPLUS (OR DEFICIT)		7,863	13,885	17,885	17,885	99,042	(4,019)	5,581	15,801	26,661	38,181	38,181

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
2015 LTGO CAP IMP BD CONSTRUCTION FUND - DDA REVENUES											
475 000	INTEREST ON INVESTMENTS			800	800	10	800	800	800	800	800
475 000	GAIN/LOSS - SALE OF FIXED ASSETS	520	521	0	0	0	800	0	0	0	0
475 000	APPROP OF PR YR FUND BALANCE	1,015,695	1,015,691	0	0	0	0	0	0	0	0
		0	0	0	0	0	825,000	0	0	0	0
	2015 LTGO CAP IMP BOND CONSTR FUND - DDA REVENUE GRAND TOTAL	1,016,215	1,016,212	800	800	10	825,800	800	800	800	800
2015 LTGO CAP IMP BD CONSTRUCTION FUND - DDA EXPENDITURES											
Parking Administration Expenditures											
475 290	RESERVE FOR CONTINGENCY			800	800	0	800	800	800	800	800
475 290	CONTRIB TO 2015 LTGO CAP IMP DEF FD	1,016,215	0	0	0	0	0	0	0	0	0
	Total	1,016,215	0	800	800	0	800	800	800	800	800
Parking Acquisition/Construction Expenditures											
475 443	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
475 443	CONT SVCS/ENG-ARCH	0	0	0	0	0	0	0	0	0	0
475 443	CONT SVCS/ENG-CONSTRUCTION	0	0	0	0	0	825,000	0	0	0	0
475 443	CAPITAL OUTLAY/PARKING ACQUISITION	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	825,000	0	0	0	0
	2015 LTGO CAP IMP BOND CONSTR FUND - DDA EXPENDITURE GRAND TOTAL	1,016,215	0	800	800	0	825,800	800	800	800	800
2015 LTGO CAP IMP BD CONSTR FUND BALANCE - DDA											
	BEGINNING SURPLUS (OR DEFICIT)	193,554	193,554	1,209,765	1,209,765	1,209,765	2,073,010	1,248,810	1,249,610	1,250,410	1,251,210
	CURRENT-YEAR REVENUES	1,016,215	1,016,212	800	800	10	825,800	800	800	800	800
	CURRENT-YEAR EXPENDITURES	(1,016,215)	0	(800)	(800)	0	(825,800)	(800)	(800)	(800)	(800)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	1,016,212	0	0	10	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIC	1,016,215	0	800	800	0	(824,200)	800	800	800	800
	ENDING SURPLUS (OR DEFICIT)	1,209,769	1,209,765	1,210,565	1,210,565	1,209,775	1,248,810	1,249,610	1,250,410	1,251,210	1,252,010

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
DDA CAPITAL IMPROVEMENT FUND											
REVENUES											
494 000 665.000	INTEREST ON INVESTMENTS	50	0	50	0	50	50	50	50	50	50
494 000 675.010	CONTRIBUTIONS / PUBLIC FOUNTAIN	0	0	0	0	0	0	0	0	0	0
494 000 675.248	CONTRIBUTION FROM DDA OPER FUND	125,000	125,000	25,000	12,500	35,000	25,000	25,000	25,000	25,000	25,000
494 000 699.000	APPROP OF PR YR FUND BALANCE	88,999	0	0	1,585	0	0	0	0	0	0
	DDA CAPITAL IMPROVEMENT FUND REVENUE GRAND TOTAL	214,049	125,000	25,050	303,135	35,050	25,050	25,050	25,050	25,050	25,050
DDA CAPITAL IMPROVEMENT FUND EXPENDITURES											
494 290 818.406	CONT SVCS/ENG-ARCH	0	0	0	0	0	0	0	0	0	0
494 290 818.450	CONT SVCS/STREET CONSTRUCTION	0	0	0	152,841	250,000	0	0	0	0	0
494 290 962.000	RESERVE FOR CONTINGENCY	0	0	0	1,585	0	50	0	0	0	0
494 290 972.437	CAP OUTLAY/LAND IMP - PUBLIC FOUNTAIN	20,000	20,000	0	0	0	0	0	0	0	0
494 290 976.437	CAP OUTLAY/REPAIRS & MAINTENANCE	0	0	0	1,960	0	0	0	0	0	0
494 290 977.000	CAP OUTLAY/EQUIPMENT	0	0	0	0	0	0	0	0	0	0
494 290 977.813	CAP OUTLAY/DDA PARKING & DECK	194,049	190,608	25,050	51,647	120,123	25,000	25,050	25,050	25,050	25,050
494 290 977.820	CAP OUTLAY/STREETSCAPE MAINTENANCE	0	0	0	0	0	0	0	0	0	0
	DDA CAPITAL IMPROVEMENT FUND EXPENDITURE GRAND TOTAL	214,049	210,608	25,050	303,135	370,123	25,050	25,050	25,050	25,050	25,050
DDA CAPITAL IMPROVEMENT FUND											
	BEGINNING SURPLUS (OR DEFICIT)	89,000	89,000	3,391	3,391	3,391	(331,682)	(331,632)	(331,632)	(331,632)	(331,632)
	CURRENT-YEAR REVENUES	214,049	125,000	25,050	303,135	35,050	25,050	25,050	25,050	25,050	25,050
	CURRENT-YEAR EXPENDITURES	(214,049)	(210,608)	(25,050)	(303,135)	(370,123)	(25,050)	(25,050)	(25,050)	(25,050)	(25,050)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	(85,608)	0	(195,533)	(335,073)	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR YEAR	(88,999)	0	0	1,585	0	50	0	0	0	0
	ENDING SURPLUS (OR DEFICIT)	1	3,391	3,391	(190,557)	(331,682)	(331,632)	(331,632)	(331,632)	(331,632)	(331,632)

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual					
2020 GO BOND CONSTRUCTION FUND REVENUES											
496 000 665.000	INTEREST ON INVESTMENTS	3,500	3,387	20,000	(71)	20,000	5,000	2,000	0	0	0
496 000 695.000	BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
496 000 695.500	BOND SALE PREMIUM	0	0	0	0	0	0	0	0	0	0
496 000 695.550	BOND PREMIUM AMORTIZATION	75,351	75,351	0	0	0	0	0	0	0	0
496 000 699.000	APPROP OF PR YR FUND BALANCE	1,768,649	0	1,791,875	0	0	1,791,875	598,000	0	0	0
2020 GO BOND CONSTRUCTION FUND REVENUE GRAND TOTAL		1,847,500	78,738	1,811,875	(71)	20,000	1,796,875	600,000	0	0	0
2020 GO BOND CONSTRUCTION FUND EXPENDITURES											
<u>Administration Expenditures</u>											
496 290 956.000	MISCELLANEOUS	0	0	20,000	0	0	5,000	0	0	0	0
496 290 962.000	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0	0
496 290 965.317	CONTRIB TO GO DEBT FUND #317	0	0	0	0	0	0	0	0	0	0
496 290 988.000	BOND ISSUANCE COSTS	0	0	0	0	50,000	0	0	0	0	0
496 290 988.500	UNDERWRITERS DISCOUNT	0	0	0	0	0	0	0	0	0	0
496 290 989.000	REIMBURSEMENT OF PRIOR COSTS	0	0	0	0	0	0	0	0	0	0
Total		0	0	20,000	0	50,000	5,000	0	0	0	0
<u>Road Construction - Ms Expenditures</u>											
496 494 818.406	CONT SVCS/ENG-ARCH	257,031	261,609	157,031	134,170	157,031	157,031	0	0	0	0
496 494 818.450	CONT SVCS/ENG-CONSTRUCTION	1,338,125	1,387,166	1,078,125	781,417	1,078,125	1,078,125	300,000	0	0	0
Total		1,595,156	1,648,775	1,235,156	915,587	1,235,156	1,235,156	300,000	0	0	0
<u>Road Construction - Is Expenditures</u>											
496 485 818.406	CONT SVCS/ENG-ARCH	102,344	149,967	77,344	78,982	77,344	77,344	0	0	0	0
496 485 818.450	CONT SVCS/ENG-CONSTRUCTION	150,000	92,082	479,375	559,299	479,375	479,375	300,000	0	0	0
Total		252,344	242,048	556,719	638,282	556,719	556,719	300,000	0	0	0
2020 GO BOND CONSTRUCTION FUND EXPENDITURE GRAND TOTAL		1,847,500	1,890,823	1,811,875	1,553,869	1,841,875	1,796,875	600,000	0	0	0
2020 GO BOND CONSTRUCTION FUND											
BEGINNING SURPLUS (OR DEFICIT)		5,514,226	5,514,226	3,702,141	3,702,141	3,702,141	1,880,266	86,391	(509,609)	(509,609)	(509,609)
CURRENT-YEAR REVENUES		1,847,500	78,738	1,811,875	(71)	20,000	1,796,875	600,000	0	0	0
CURRENT-YEAR EXPENDITURES		(1,847,500)	(1,890,823)	(1,811,875)	(1,553,869)	(1,841,875)	(1,796,875)	(600,000)	0	0	0
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	(1,812,065)	0	(1,553,940)	(1,821,875)	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR		(1,768,649)	0	(1,791,875)	(1,791,875)	0	(1,791,875)	(598,000)	0	0	0
ENDING SURPLUS (OR DEFICIT)		3,745,577	3,702,141	1,910,266	2,146,201	1,880,266	88,391	(509,609)	(509,609)	(509,609)	(509,609)

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual					
WATER / SEWER CAPITAL IMPROVEMENT FUND											
REVENUES											
560 000 665.000	INTEREST ON INVESTMENTS	400	0	400	0	400	600	400	200	200	0
560 000 675.592	CONTRIBUTION FR W/S O&M FUND	600,000	600,000	800,000	400,000	800,000	800,000	800,000	800,000	800,000	0
560 000 695.000	BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
560 000 699.000	APPROP OF PR YR FUND BALANCE	120,337	0	0	0	0	0	0	0	0	0
WATER / SEWER CAPITAL IMPROVEMENT FUND		720,737	600,000	800,400	400,000	800,050	800,600	800,400	800,200	800,200	0
WATER & SEWER CAPITAL IMPROVEMENT FUND											
EXPENDITURES											
<u>Administration Expenditures</u>											
560 290 962.000	RESERVE FOR CONTINGENCY	0	0	25,400	0	110,050	350,600	800,400	800,200	800,200	0
560 290 988.000	BOND ISSUANCE COSTS	0	0	0	0	0	0	0	0	0	0
Total		0	0	25,400	0	110,050	350,600	800,400	800,200	800,200	0
<u>Water Utility Construction Expenditures</u>											
560 588 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
560 588 818.406	CONT SVCS/ENG-ARCH	8,361	0	86,250	6,405	86,250	75,000	0	0	0	0
560 588 818.450	CONT SVCS/ENG-CONSTRUCTION	522,811	522,584	461,250	610,493	431,250	225,000	0	0	0	0
Total		531,172	522,584	547,500	616,898	517,500	300,000	0	0	0	0
<u>Sewer Utility Construction Expenditures</u>											
560 589 818.000	CONTRACTUAL SERVICES	9,450	9,442	0	0	0	0	0	0	0	0
560 589 818.406	CONT SVCS/ENG-ARCH	87,689	114,038	28,750	11,001	28,750	25,000	0	0	0	0
560 589 818.450	CONT SVCS/ENG-CONSTRUCTION	92,426	91,929	198,750	157,877	143,750	125,000	0	0	0	0
Total		189,565	215,409	227,500	168,878	172,500	150,000	0	0	0	0
WATER / SEWER CAPITAL IMPROVEMENT FUND		720,737	737,993	800,400	785,776	800,050	800,600	800,400	800,200	800,200	0
WATER / SEWER CAPITAL IMPROVEMENT FUND											
BEGINNING SURPLUS (OR DEFICIT)											
		120,337	120,337	(17,655)	(17,655)	(136,765)	(26,705)	323,895	1,124,295	1,924,495	0
CURRENT-YEAR REVENUES											
		720,737	600,000	800,400	400,000	800,050	800,600	800,400	800,200	800,200	0
CURRENT-YEAR EXPENDITURES											
		(720,737)	(737,993)	(800,400)	(785,776)	(800,050)	(800,600)	(800,400)	(800,200)	(800,200)	0
CURRENT-YEAR SURPLUS (OR DEFICIT)											
		0	(137,993)	0	(385,775)	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR YEAR											
		(120,337)	0	25,400	0	110,050	350,600	800,400	800,200	800,200	0
ENDING SURPLUS (OR DEFICIT)		0	(17,655)	7,745	(403,431)	(26,705)	323,895	1,124,295	1,924,495	2,724,695	0

BUDGET

Account #	Account Title	2020/21			2021/22			12 Months Projected	2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual							
WATER / SEWER OPERATING FUND													
REVENUES													
592 000	530.000	STATE GRANTS - SAW GRANT	0	0	0	0	0	0	0	0	0	0	
592 000	531.000	STATE/FEDERAL GRANTS	0	0	0	0	0	0	0	0	0	0	
592 000	627.000	METERED SALES	2,073,432	2,007,118	1,887,000	2,000,000	2,000,000	2,060,000	2,121,800	2,185,450	2,251,010	2,318,540	
592 000	627.100	FIRE PROTECTION/STANDY-BY	200	0	200	200	200	200	210	220	230	240	
592 000	627.200	MISC/TURNS ONS-REPAIRS	1,000	(1,271)	1,000	1,000	1,000	1,000	1,030	1,060	1,090	1,120	
592 000	627.300	MISC/SEWER TV INSPECTION FEES	500	0	500	500	500	500	520	540	560	580	
592 000	627.500	WATER/SEWER TAP & CONNECT FEES	300,000	11,007	300,000	300,000	300,000	300,000	20,000	25,000	30,000	35,000	
592 000	627.900	WATER/SEWER PENALTIES & INTEREST	35,610	37,108	32,570	32,570	32,570	33,930	34,950	36,000	37,080	38,190	
592 000	629.000	SEWER SERVICE	2,343,107	2,319,465	2,119,340	2,225,000	2,225,000	2,291,750	2,360,500	2,431,320	2,504,260	2,579,390	
592 000	629.200	IWC SURCHARGE	50,000	47,390	50,000	50,000	50,000	50,000	51,500	53,050	54,640	56,280	
592 000	629.900	SEWER PENALTY & INTEREST	44,000	45,205	40,160	40,160	40,160	41,840	43,100	44,390	45,720	47,090	
592 000	630.000	OVERHEAD ON WORK ORDERS	1,350	1,311	1,000	1,000	2,000	1,000	1,030	1,060	1,090	1,120	
592 000	665.000	INTEREST ON INVESTMENTS	30,000	9,105	60,000	40,000	40,000	60,000	61,800	63,650	65,560	67,530	
592 000	665.313	INTEREST ON INVEST/2012 W-W REF BD FUND	0	0	0	0	0	0	0	0	0	0	
592 000	665.476	INTEREST ON INVEST/2015 CAP IMP BD CONS	0	0	0	0	0	0	0	0	0	0	
592 000	665.560	INTEREST ON INVEST/WS CAP IMP FUND	400	0	400	400	400	50	600	400	200	200	
592 000	675.476	CAP INT-2015 LTGO CAP IMP BONDS	0	0	0	0	0	0	0	0	0	0	
592 000	680.000	OTHER INCOME	10,000	0	10,000	10,000	10,000	10,000	10,300	10,610	10,930	11,260	
592 000	683.000	GAIN/LOSS ON SALE OF EQUIPMENT	(10,000)	0	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
592 000	683.500	INSURANCE PROCEEDS	0	0	0	0	0	0	0	0	0	0	
592 000	685.550	BOND PREMIUM AMORTIZATION	24,835	24,835	24,835	24,835	24,835	24,835	512,635	523,585	532,255	535,075	
592 000	699.000	APPROP OF PR YR FUND BALANCE	999,859	0	0	315,076	0	273,980	0	0	0	0	
WATER / SEWER OPERATING FUND			5,904,293	4,501,273	4,517,005	5,030,741	4,716,665	5,139,085	5,209,975	5,366,335	5,524,625	5,681,615	
REVENUE GRAND TOTAL													

BUDGET

Account #	Account Title	2020/21		2021/22		2022 / 23					2023 / 24					2024 / 25		2025 / 26		2026 / 27	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
WATER / SEWER OPERATING FUND EXPENDITURES																					
<i>Administration Expenditures</i>																					
592 290	706.000	202,975	210,934	188,510	188,510	101,610	188,510	213,750	220,160	226,760	233,560	240,570	250,000	256,000	262,000	268,000	274,000	280,000	286,000	292,000	
592 290	706.050	10,000	29,236	25,780	25,780	11,457	25,780	33,550	34,560	35,600	36,670	37,770	38,880	39,990	41,100	42,210	43,320	44,430	45,540	46,650	
592 290	706.100	6,350	9,241	7,430	7,430	2,928	7,430	7,650	7,880	8,120	8,360	8,610	8,860	9,110	9,360	9,610	9,860	10,110	10,360	10,610	
592 290	706.150	1,575	886	860	860	0	860	850	880	910	940	970	1,000	1,030	1,060	1,090	1,120	1,150	1,180	1,210	
592 290	706.300	1,725	1,720	1,960	3,460	3,453	3,460	2,550	2,630	2,710	2,790	2,870	2,950	3,030	3,110	3,190	3,270	3,350	3,430	3,510	
592 290	706.350	1,650	0	3,680	3,680	225	3,680	2,050	2,110	2,170	2,240	2,310	2,380	2,450	2,520	2,590	2,660	2,730	2,800	2,870	
592 290	706.600	6,075	0	7,150	7,150	0	7,150	7,450	7,670	7,900	8,140	8,380	8,620	8,860	9,100	9,340	9,580	9,820	10,060	10,300	
592 290	707.000	12,100	5,586	6,550	6,550	2,496	6,550	6,850	7,060	7,270	7,480	7,710	7,940	8,170	8,400	8,630	8,860	9,090	9,320	9,550	
592 290	709.000	8,250	5,129	8,260	8,260	4,001	8,260	8,350	8,600	8,860	9,130	9,400	9,670	9,940	10,210	10,480	10,750	11,020	11,290	11,560	
592 290	721.000	88,489	83,898	157,090	157,090	50,142	157,090	118,075	125,270	132,465	139,660	146,855	154,050	161,245	168,440	175,635	182,830	190,025	197,220	204,415	
592 290	721.500	43,375	41,539	21,960	21,960	29,899	29,960	68,575	77,530	87,140	96,900	106,430	116,000	125,610	135,220	144,830	154,440	164,050	173,660	183,270	
592 290	725.000	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120	1,150	1,180	1,210	1,240	1,270	1,300	1,330	1,360	
592 290	725.500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
592 290	727.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
592 290	728.000	7,500	7,664	7,500	7,500	3,224	7,500	7,500	7,730	7,960	8,200	8,450	8,700	8,950	9,200	9,450	9,700	9,950	10,200	10,450	
592 290	740.000	3,000	1,803	3,000	3,000	6,412	6,700	3,000	3,090	3,180	3,280	3,380	3,480	3,580	3,680	3,780	3,880	3,980	4,080	4,180	
592 290	815.000	238,960	238,960	246,130	246,130	123,065	246,130	255,000	262,650	270,530	278,650	287,010	295,690	304,610	313,780	323,200	332,870	342,790	352,960	363,380	
592 290	818.000	45,550	52,775	48,500	48,500	21,911	48,500	48,500	49,960	51,460	53,000	54,590	56,230	57,920	59,660	61,450	63,290	65,180	67,120	69,110	
592 290	818.150	4,000	4,000	4,000	4,000	0	4,000	4,000	4,120	4,240	4,370	4,500	4,630	4,760	4,890	5,020	5,150	5,280	5,410	5,540	
592 290	818.450	501,840	471,593	511,840	511,840	182,010	511,840	522,080	537,740	553,870	570,490	587,600	605,210	623,320	641,930	661,040	680,650	700,760	721,370	742,480	
592 290	818.485	662,180	657,600	675,420	675,420	228,000	675,420	688,930	709,600	730,890	752,820	775,400	798,630	822,010	845,540	869,220	893,050	917,030	941,160	965,440	
592 290	818.500	1,565,938	1,571,938	650,980	1,476,105	754,053	1,476,105	1,505,630	1,550,800	1,597,320	1,645,240	1,694,600	1,744,500	1,794,940	1,845,920	1,897,440	1,949,500	2,002,100	2,055,240	2,108,920	
592 290	818.510	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
592 290	818.536	44,500	44,960	44,500	44,500	19,417	44,500	44,500	45,840	47,220	48,640	50,100	51,600	53,140	54,720	56,340	57,990	59,680	61,410	63,180	
592 290	818.551	187,913	187,912	185,715	185,715	109,615	185,715	185,715	185,715	185,715	185,715	185,715	185,715	185,715	185,715	185,715	185,715	185,715	185,715	185,715	
592 290	850.000	30,000	24,514	30,000	30,000	8,916	30,000	30,000	30,900	31,830	32,780	33,760	34,770	35,810	36,880	37,980	39,110	40,270	41,460	42,680	
592 290	864.000	5,000	69	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620	5,780	5,950	6,120	6,290	6,460	6,640	6,820	7,000	
592 290	900.000	1,400	1,391	1,200	1,200	0	1,200	2,000	2,060	2,120	2,180	2,250	2,320	2,390	2,460	2,530	2,600	2,670	2,740	2,810	
592 290	910.000	19,000	19,000	20,000	20,000	10,000	20,000	20,000	20,600	21,220	21,860	22,520	23,200	23,900	24,620	25,360	26,120	26,900	27,700	28,520	
592 290	920.000	6,300	6,870	6,500	6,500	3,259	6,500	7,000	7,210	7,430	7,650	7,880	8,120	8,360	8,610	8,860	9,110	9,360	9,610	9,860	
592 290	930.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
592 290	940.000	45,000	18,063	45,000	45,000	17,870	45,000	45,000	46,350	47,740	49,170	50,650	52,170	53,730	55,330	56,970	58,650	60,370	62,130	63,930	
592 290	957.000	10,000	620	12,000	12,000	3,628	12,000	15,000	15,460	15,910	16,390	16,880	17,390	17,910	18,440	18,980	19,530	20,090	20,660	21,240	
592 290	958.000	7,600	5,520	7,500	7,500	4,201	7,500	9,000	9,270	9,550	9,840	10,140	10,450	10,770	11,100	11,440	11,790	12,150	12,520	12,900	
592 290	959.000	525,000	478,640	525,000	525,000	262,500	525,000	525,000	540,750	556,970	573,680	590,890	608,600	626,910	645,820	665,340	685,470	706,210	727,560	749,520	
592 290	960.000	9,360	9,360	9,360	9,360	4,680	9,360	9,360	9,650	9,950	10,260	10,580	10,910	11,240	11,580	11,930	12,280	12,640	13,000	13,370	
592 290	962.000	0	0	331,229	331,229	0	331,229	0	0	0	0	0	0	0	0	0	0	0	0	0	
592 290	965.313	71,000	0	4,050	4,050	0	4,050	0	0	0	0	0	0	0	0	0	0	0	0	0	
592 290	965.316	237,890	0	29,500	29,500	0	29,500	0	0	0	0	0	0	0	0	0	0	0	0	0	
592 290	965.560	600,000	0	0	0	400,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
592 290	965.313	6,000	6,000	0	0	0	0	2,100	0	0	0	0	0	0	0	0	0	0	0	0	
592 290	995.316	37,600	37,600	0	0	0	0	21,300	13,000	4,400	0	0	0	0	0	0	0	0	0	0	
592 290	998.313	500	500	500	500	0	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
592 290	998.316	290	290	290	290	0	290	290	290	290	290	290	290	290	290	290	290	290	290	290	
Total		5,256,845	4,231,830	3,834,944	4,342,265	2,368,169	4,892,265	4,427,105	4,547,655	4,677,165	4,814,255	4,959,735	5,105,275	5,250,815	5,401,355	5,556,895	5,717,535	5,883,275	6,054,115	6,230,155	6,411,395

BUDGET

Account #	Account Title	2020/21			2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2025 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Trunk & Lateral Expenditures												
592 536	SALARY & WAGES/FULL TIME	31,025	31,167	29,570	29,570	11,218	29,570	29,390	30,270	31,180	32,120	0
592 536	SALARY & WAGES/PART TIME	0	0	0	0	0	0	0	0	0	0	0
592 536	SALARY & WAGES/SICK	1,200	661	1,140	1,140	141	1,140	950	980	1,010	1,040	0
592 536	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
592 536	SALARY & WAGES/LONGEVITY	570	569	90	140	0	140	390	410	430	450	0
592 536	SALARY & WAGES/PAGER PAY	925	908	580	830	0	830	590	610	630	650	0
592 536	SALARY & WAGES/RET/WT BONUS	0	0	0	0	0	0	0	0	0	0	0
592 536	SALARY & WAGES/WATER LICENSE BONUS	500	219	500	500	0	500	0	0	0	0	0
592 536	SALARY & WAGES/VACATION	1,200	7,471	1,140	1,140	0	1,140	1,180	1,220	1,260	1,300	0
592 536	SALARY & WAGES/TEMP-SEASONAL	7,000	850	11,310	11,310	3,407	11,225	710	730	750	770	0
592 536	SALARY & WAGES/OVERTIME	850	974	600	600	263	600	1,600	1,650	1,700	1,750	0
592 536	FRINGE BENEFITS	20,200	12,695	18,660	18,660	5,411	18,660	21,050	22,640	22,910	24,660	0
592 536	POST RETIREMENT BENEFITS	11,775	11,117	13,010	13,010	6,504	13,010	15,510	17,430	19,380	21,280	0
592 536	MEAL ALLOWANCE	50	8	50	50	0	50	50	50	50	50	0
592 536	OPERATING SUPPLIES	10,000	8,660	13,000	13,000	3,034	13,000	10,300	10,610	10,930	11,260	0
592 536	CONTRACTUAL SERVICES	30,000	18,456	45,000	45,000	4,232	45,000	46,350	47,740	49,170	50,680	0
592 536	COMMUNICATIONS	500	0	1,000	1,000	0	1,000	1,030	1,060	1,090	1,120	0
592 536	PUBLIC UTILITIES	1,000	618	1,000	1,000	291	1,000	1,030	1,060	1,090	1,120	0
592 536	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
592 536	EQUIPMENT RENTAL - FORCE ACCT	30,000	41,909	30,000	30,000	12,289	30,000	46,350	47,740	49,170	50,680	0
592 536	EQUIPMENT RENTAL - SUPPLEMENTAL	48,000	48,000	48,000	48,000	46,698	48,000	49,440	50,920	52,450	54,020	0
Total		194,785	183,452	214,650	214,950	93,487	214,950	225,320	235,120	243,200	252,890	0
Mains Maintenance Expenditures												
592 537	SALARY & WAGES/FULL TIME	45,500	47,063	37,080	37,080	16,751	37,080	32,330	33,300	34,300	35,320	0
592 537	SALARY & WAGES/PART TIME	0	0	0	0	0	0	0	0	0	0	0
592 537	SALARY & WAGES/SICK	1,500	551	1,430	1,430	0	1,430	1,040	1,080	1,110	1,140	0
592 537	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
592 537	SALARY & WAGES/LONGEVITY	475	474	120	120	117	120	430	450	470	500	0
592 537	SALARY & WAGES/PAGER PAY	1,050	1,041	720	720	0	720	750	770	790	810	0
592 537	SALARY & WAGES/SAFETY INSPECTION BONUS	0	0	0	0	0	0	0	0	0	0	0
592 537	SALARY & WAGES/WATER LICENSE BONUS	2,500	2,419	4,500	4,500	1,500	4,500	0	0	0	0	0
592 537	SALARY & WAGES/VACATION	1,500	1,500	1,430	1,430	0	1,430	0	0	0	0	0
592 537	SALARY & WAGES/TEMP-SEASONAL	9,100	6,636	10,290	10,290	3,023	10,290	15,190	15,660	16,120	16,600	0
592 537	SALARY & WAGES/OVERTIME	8,925	8,899	6,310	6,310	4,820	7,010	4,470	4,610	4,740	4,890	0
592 537	FRINGE BENEFITS	25,300	20,662	23,400	23,400	9,180	23,400	25,920	27,850	28,230	30,350	0
592 537	POST RETIREMENT BENEFITS	14,775	13,940	16,320	16,320	8,156	16,320	20,660	23,220	25,820	28,360	0
592 537	MEAL ALLOWANCE	376	376	250	250	296	250	520	540	560	580	0
592 537	OPERATING SUPPLIES	29,250	44,006	24,000	24,000	21,706	24,000	36,050	37,130	38,240	39,390	0
592 537	CONTRACTUAL SERVICES	30,000	3,028	70,000	70,000	370	70,000	23,280	21,730	18,230	0	0
592 537	REPAIRS & MAINTENANCE	15,885	15,885	10,000	10,000	0	10,000	15,450	15,910	16,390	16,880	0
592 537	EQUIPMENT RENTAL - FORCE ACCT	25,000	34,550	25,000	25,000	15,755	25,000	25,750	26,520	27,320	28,140	0
592 537	MISCELLANEOUS	0	0	0	0	95	100	0	0	0	0	0
592 537	MEMBERSHIPS & DUES	650	650	1,265	1,265	1,264	1,000	1,030	1,060	1,090	1,120	0
Total		211,786	200,200	230,850	233,090	85,032	232,258	202,870	209,830	213,410	204,080	0

BUDGET

Account #	Account Title	2020/21			2021/22			12 Months Projected	2022 / 23 Adopted Budget	2023 / 24 Projected Budget	2024 / 25 Projected Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual							
Meter Maintenance Expenditures													
592 538	706.000	30,000	23,377	35,160	9,759	35,160	35,160	36,200	10,580	10,900	11,230	11,570	
592 538	706.100	1,425	0	1,360	0	1,360	1,360	1,400	340	360	370	380	
592 538	706.150	0	0	0	0	0	0	0	0	0	0	0	
592 538	706.300	325	0	110	0	110	110	125	140	150	170	170	
592 538	706.350	700	600	690	0	690	690	675	700	720	740	760	
592 538	706.600	1,425	0	1,360	0	1,360	1,360	1,300	1,340	1,380	1,420	1,460	
592 538	707.000	325	340	110	260	260	260	260	11,860	12,220	12,580	12,960	
592 538	709.000	350	439	340	445	490	490	500	770	800	820	840	
592 538	721.000	24,000	12,285	22,191	7,185	22,191	22,191	22,425	14,620	15,740	15,940	17,170	
592 538	721.500	10,000	9,111	15,470	4,537	15,470	15,470	17,150	19,390	21,790	24,230	26,610	
592 538	725.500	10	8	0	0	0	0	0	0	0	0	0	
592 538	740.000	51,775	48,890	60,000	25,782	60,000	60,000	60,000	61,800	63,650	65,560	67,530	
592 538	818.000	500	137	1,000	1,178	1,200	1,200	1,000	1,030	1,060	1,090	1,120	
592 538	940.000	12,000	8,957	12,000	4,647	12,000	12,000	12,000	12,360	12,730	13,110	13,500	
	Total	132,835	104,145	149,791	53,592	150,291	150,291	153,035	134,930	141,500	147,250	154,070	
Service Maintenance Expenditures													
592 539	706.000	13,625	13,822	7,620	3,257	7,620	7,620	8,250	2,650	2,730	2,810	2,890	
592 539	706.100	325	110	300	0	300	300	350	90	90	90	100	
592 539	706.150	0	0	0	0	0	0	0	0	0	0	0	
592 539	706.300	95	95	30	23	30	30	25	40	40	40	50	
592 539	706.350	230	226	150	0	150	150	150	150	150	150	150	
592 539	706.550	0	0	0	0	0	0	0	0	0	0	0	
592 539	706.600	325	0	300	0	300	300	300	310	320	330	340	
592 539	707.000	1,000	1,133	450	1,461	1,475	1,475	1,425	1,470	1,510	1,560	1,610	
592 539	709.000	475	38	1,330	679	1,330	1,330	1,500	1,260	1,290	1,330	1,370	
592 539	721.000	6,375	5,328	4,810	1,881	4,810	4,810	5,100	2,520	2,710	2,960	2,960	
592 539	721.500	3,050	2,864	3,360	1,879	3,360	3,360	3,900	4,400	4,940	5,490	6,030	
592 539	725.500	0	0	0	40	50	50	0	0	0	0	0	
592 539	740.000	10,000	9,903	5,000	441	5,000	5,000	10,000	10,300	10,610	10,930	11,260	
592 539	818.000	1,500	362	3,000	5,282	5,300	5,300	12,000	12,360	12,730	13,110	13,500	
592 539	940.000	15,000	16,982	15,000	6,494	15,000	15,000	15,000	15,450	15,910	16,390	16,880	
	Total	52,000	50,863	41,930	21,438	44,725	44,725	58,000	51,000	53,030	54,980	57,140	
Hydrant Maintenance Expenditures													
592 540	706.000	10,275	10,554	8,270	3,750	8,270	8,270	9,025	6,780	6,980	7,190	7,400	
592 540	706.100	350	110	320	0	320	320	325	220	230	240	240	
592 540	706.150	0	0	0	0	0	0	0	0	0	0	0	
592 540	706.300	95	95	30	23	30	30	50	90	100	100	110	
592 540	706.350	175	144	160	0	160	160	175	180	190	200	210	
592 540	706.550	55	55	50	0	50	50	50	50	50	50	50	
592 540	706.600	350	320	320	0	320	320	350	360	370	380	390	
592 540	707.000	3,180	3,168	470	48	470	470	1,000	470	470	470	470	
592 540	709.000	1,770	1,766	390	0	390	390	450	70	80	80	80	
592 540	721.000	6,050	4,958	5,220	2,164	5,220	5,220	5,575	4,580	4,920	4,980	5,360	
592 540	721.500	3,300	3,108	3,640	1,819	3,640	3,640	4,275	4,830	5,420	6,020	6,610	
592 540	725.500	80	80	50	84	50	50	100	100	100	100	100	
592 540	740.000	18,052	21,976	12,500	84	12,500	12,500	12,500	13,270	13,670	14,080	14,490	
592 540	818.000	2,500	0	5,000	0	5,000	5,000	5,000	5,150	5,300	5,460	5,620	
592 540	930.000	9,800	12,471	9,000	1,339	9,000	9,000	12,000	12,360	12,730	13,110	13,500	
592 540	940.000	56,032	58,485	45,420	9,227	45,420	45,420	50,875	47,600	49,690	51,530	53,700	
	Total	56,032	58,485	45,420	9,227	45,420	45,420	50,875	47,600	49,690	51,530	53,700	

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
592 290	CONTRIBUTION TO 12 CAP IMP DBT FD	285,000	284,600	71,000	71,000	0	71,000	0	0	0	0
592 290	CONTRIBUTION TO 2015 LTGO CAP IMP DBT F	240,790	240,790	237,890	237,890	0	237,890	223,340	224,740	0	0
592 290	CONTRIBUTION TO W/S CAPITAL IMP FUND	250,000	50,000	250,000	250,000	125,000	800,000	800,000	800,000	800,000	800,000
313 905	PRINCIPAL - 2012 LTGO CAP IMP REF BONDS	270,000	65,000	65,000	65,000	0	70,000	70,000	0	0	0
316 905	PRINCIPAL - 2015 LTGO CAP IMP BONDS	195,000	200,000	205,000	205,000	205,000	210,000	210,000	220,000	0	0
592 000	MACHINERY & EQUIPMENT	0	0	0	0	0	0	25,000	25,000	25,000	25,000
592 000	OFFICE / COMPUTER EQUIPMENT	0	0	0	0	0	0	25,000	25,000	25,000	25,000
592 000	MAINS, HYDRANTS & VALVES	0	47,480	60,000	60,000	4,920	60,000	0	0	0	0
592 000	SERVICE LINES & VALVES	0	0	0	0	0	0	0	0	0	0
592 000	WATER METERS	0	0	0	0	0	0	10,000	10,000	10,000	10,000
592 000	RADIO EQUIPMENT	0	0	0	0	0	0	10,000	10,000	10,000	10,000
592 000	MINOR EQUIPMENT	0	5,355	30,000	30,000	5,815	30,000	5,000	5,000	5,000	5,000
592 000	INFRASTRUCTURE REPLACEMENT	0	1,269,141	415,000	415,000	0	800,050	800,600	800,400	800,200	800,200
	Total	0	2,162,367	1,333,890	1,333,890	340,735	1,633,890	2,178,940	2,120,140	1,675,200	1,675,200
	WATER / SEWER OPERATING FUND										
	EXPENDITURE GRAND TOTAL	5,904,293	4,828,975	4,517,005	5,030,741	2,630,946	5,579,909	5,209,975	5,366,335	5,524,625	5,681,615
	WATER / SEWER OPERATING FUND										
	RETAINED EARNINGS BALANCE										
	BEGINNING UNRESTRICTED EQUITY	4,654,565	4,654,565	4,164,426	4,164,426	4,164,426	4,164,426	3,027,202	2,514,567	1,990,982	1,458,727
	CURRENT-YEAR REVENUES	5,904,293	4,501,273	4,517,005	5,030,741	1,705,748	4,716,665	5,209,975	5,366,335	5,524,625	5,681,615
	CURRENT-YEAR EXPENDITURES	(5,904,293)	(4,828,975)	(4,517,005)	(5,030,741)	(2,630,946)	(5,579,909)	(5,209,975)	(5,366,335)	(5,524,625)	(5,681,615)
	CURRENT-YEAR RETAINED EARNINGS	0	(327,702)	0	0	(925,198)	(863,244)	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIC	(999,859)	(162,437)	331,229	(315,076)	0	0	(273,980)	(523,585)	(532,255)	(535,075)
	ENDING UNRESTRICTED EQUITY	3,654,706	4,164,426	4,495,655	3,849,350	3,239,228	3,301,182	2,514,567	1,990,982	1,458,727	923,652

BUDGET

Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
BROWNFIELD SITE REMEDIATION FUND												
REVENUES												
643 000	665.000	50	4	50	50	0	50	60	70	70	70	70
643 000	675.243	0	0	0	0	0	0	0	0	0	0	0
643 000	699.000	0	0	0	0	0	0	0	0	0	0	0
643 004	548.000	500,000	299,638	353,720	353,720	0	399,638	0	0	0	0	0
BROWNFIELD SITE REMEDIATION FUND		500,050	299,642	353,770	353,770	0	399,688	60	70	70	70	70
BROWNFIELD SITE REMEDIATION FUND												
EXPENDITURES												
643 290	818.000	0	0	0	0	0	0	0	0	0	0	0
643 290	965.243	0	0	0	0	0	0	0	0	0	0	0
643 290	962.000	50	0	50	50	0	50	60	70	70	70	70
643 650	971.243	500,000	300,321	353,720	353,720	0	399,638	0	0	0	0	0
BROWNFIELD SITE REMEDIATION FUND		500,050	300,321	353,770	353,770	0	399,638	60	70	70	70	70
BROWNFIELD SITE REMEDIATION FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		123,010	123,010	122,332	122,332	122,332	122,332	122,432	122,492	122,562	122,632	122,632
CURRENT-YEAR REVENUES		500,050	299,642	353,770	353,770	0	399,688	60	70	70	70	70
CURRENT-YEAR EXPENDITURES		(500,050)	(300,321)	(353,770)	(353,770)	0	(399,638)	(60)	(70)	(70)	(70)	(70)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	(679)	0	0	0	50	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR YEAR		50	0	50	50	0	0	60	70	70	70	70
ENDING SURPLUS (OR DEFICIT)		123,060	122,332	122,382	122,382	122,332	122,382	122,492	122,562	122,632	122,702	122,702

BUDGET

Account #	Account Title	2020/21			2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	EQUIPMENT FUND REVENUES											
661 000	535.000 OTHER GRANTS	0	0	0	0	0	0	0	0	0	0	0
661 000	537.000 OTHER GRANTS - FIRE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
661 000	665.000 INTEREST ON INVESTMENTS	750	0	750	750	750	750	770	790	810	830	830
661 000	675.050 CONTRIBUTIONS/PLYMOUTH TWP	0	0	0	0	0	0	0	0	0	0	0
661 000	675.208 CONTRIBUTIONS FROM RECREATION FUND	18,930	18,930	18,930	18,930	18,930	18,930	18,930	18,930	18,930	18,930	18,930
661 000	676.000 RENTAL FEES - FORCE ACCT	716,000	620,226	692,770	692,770	692,770	721,590	733,600	755,610	778,290	801,640	801,640
661 000	676.100 RENTAL FEES - FORCE ACCT - HOUSING	590	0	590	590	590	590	610	630	650	670	670
661 000	676.200 RENTAL FEES - FORCE ACCT - SUPPLEMENTAL	148,035	102,635	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
661 000	677.000 TOWNSHIP VEHICLE MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
661 000	680.000 OTHER INCOME	1,000	75	1,000	1,000	1,000	1,000	1,030	1,060	1,090	1,120	1,120
661 000	681.000 EXPENSE REIMBURSEMENTS	0	0	0	0	0	0	0	0	0	0	0
661 000	683.000 GAIN/LOSS ON SALE OF EQUIPMENT	15,225	15,211	5,000	5,000	5,000	5,000	5,150	5,300	5,460	5,620	5,620
661 000	684.200 BUILDING RENTAL - MSD MECHANIC 'S BAY	11,480	5,738	11,480	11,480	11,480	11,480	11,480	11,480	11,480	11,480	11,480
661 000	685.000 INSURANCE PROCEEDS	0	0	0	0	0	0	0	0	0	0	0
661 000	699.000 APPROP OF PR YR SURPLUS	0	0	24,690	24,690	24,690	0	13,823	11,726	10,359	8,195	8,195
	EQUIPMENT FUND REVENUE GRAND TOTAL	912,010	762,814	809,210	809,210	809,210	813,340	839,393	859,526	881,069	902,465	902,465

BUDGET

Account #	Account Title	2020/21			2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	EQUIPMENT FUND EXPENDITURES											
	Administration Expenditures											
661 290	SALARY & WAGES/FULL TIME	13,275	13,362	3,940	3,940	4,188	5,375	5,540	5,710	5,880	6,060	
661 290	SALARY & WAGES/SICK	175	0	160	160	0	200	210	220	230	240	
661 290	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	
661 290	SALARY & WAGES/LONGEVITY	50	0	20	20	0	50	50	50	50	50	
661 290	SALARY & WAGES/PAGER PAY	75	0	80	80	0	100	100	100	100	100	
661 290	SALARY & WAGES/VACATION	175	0	160	160	0	200	0	0	0	0	
661 290	SALARY & WAGES/TEMP-SEASONAL	3,575	3,589	640	1,240	2,349	2,000	2,060	2,120	2,180	2,250	
661 290	SALARY & WAGES/OVERTIME	100	83	80	80	35	100	100	100	100	100	
661 290	FRINGE BENEFITS	7,050	5,703	2,490	2,490	2,549	3,325	3,420	3,520	3,630	3,740	
661 290	POST RETIREMENT BENEFITS	1,575	1,450	1,740	1,740	866	2,550	2,880	3,230	3,590	3,940	
661 290	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	
661 290	OPERATING SUPPLIES	110,000	95,630	110,000	110,000	42,301	110,000	113,300	116,700	120,200	123,810	
661 290	FUEL AND OIL	78,000	50,620	78,000	78,000	22,183	70,000	80,000	82,400	84,870	87,420	
661 290	OPERATING SUPPLIES/COMPUTER SOFTWARE	500	0	500	500	0	500	520	540	560	580	
661 290	OPERATING SUPPLIES/TOOLS	500	0	500	500	0	500	520	540	560	580	
661 290	ADMINISTRATIVE SERVICES	57,970	57,970	59,710	59,710	29,855	61,500	63,350	65,250	67,210	69,230	
661 290	CONTRACTUAL SERVICES	100,000	68,876	100,000	100,000	27,569	97,000	99,910	102,910	106,000	109,180	
661 290	COMMUNICATIONS	7,000	3,673	7,000	7,000	1,196	7,000	7,210	7,430	7,650	7,880	
661 290	TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	
661 290	CONFERENCES & MEETINGS	500	0	500	500	0	500	520	540	560	580	
661 290	INSURANCE & BONDS	59,000	59,000	59,000	59,000	29,500	59,000	60,770	62,590	64,470	66,400	
661 290	REPAIRS & MAINTENANCE	25,000	5,335	25,000	25,000	2,119	25,000	25,750	26,520	27,320	28,140	
661 290	EQUIPMENT RENTAL	3,600	3,553	1,000	1,000	0	1,000	1,030	1,060	1,090	1,120	
661 290	EQUIPMENT RENTAL - FORCE ACCT	3,000	117	3,000	3,000	432	3,000	3,090	3,180	3,280	3,380	
661 290	MISCELLANEOUS	0	0	0	0	0	0	1,030	1,060	1,090	1,120	
661 290	TRAINING EXPENSE	0	0	0	0	0	0	0	0	0	0	
661 290	DEPRECIATION	290,000	151,290	290,000	290,000	145,000	290,000	298,700	307,660	316,890	326,400	
661 290	RESERVE FOR CONTINGENCY	110,968	0	46,690	46,690	0	34,765	38,230	40,250	41,800	43,650	
661 290	INTEREST ON CAPITAL LEASES	39,922	39,921	19,000	19,000	21,832	39,675	31,103	25,846	21,759	10,535	
	Total	912,010	560,202	809,210	809,210	331,975	813,340	839,393	859,526	881,069	902,485	

BUDGET

Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
	Capital Outlay										
661 290	130.000 LAND AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
661 000	140.000 MACHINERY & EQUIPMENT	92,500	27,268	92,500	13,800	92,500	9,650	50,000	50,000	50,000	10,000
661 000	140.500 COMPUTER EQUIPMENT	25,000	15,185	25,000	9,148	25,000	30,000	5,000	5,000	10,000	5,000
661 000	141.000 VEHICLES	297,000	409,450	297,000	297,000	297,000	440,000	100,000	50,000	50,000	20,000
661 000	141.500 FINANCED VEHICLES	121,560	126,210	121,560	121,560	121,546	301,789	168,690	154,977	332,076	48,468
	Total	536,060	574,114	536,060	22,948	536,046	781,439	323,690	259,977	442,076	83,468
	EQUIPMENT FUND										
	EXPENDITURE GRAND TOTAL	912,010	560,202	809,210	331,975	769,380	813,340	839,393	859,526	881,069	902,485
	EQUIPMENT FUND										
	RETAINED EARNINGS BALANCE										
	BEGINNING UNRESTRICTED EQUITY	714,416	714,416	0	917,028	917,028	932,168	966,933	991,340	1,019,864	1,051,305
	CURRENT-YEAR REVENUES	912,010	762,814	809,210	413,132	809,210	813,340	839,393	859,526	881,069	902,485
	CURRENT-YEAR EXPENDITURES	(912,010)	(560,202)	(809,210)	(331,975)	(769,380)	(813,340)	(839,393)	(859,526)	(881,069)	(902,485)
	CURRENT-YEAR RETAINED EARNINGS	0	202,612	0	81,157	39,830	(0)	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIC	110,968	0	22,000	21,400	(24,690)	34,765	24,407	28,524	31,441	41,455
	ENDING UNRESTRICTED EQUITY	825,384	917,028	22,000	988,186	932,168	966,933	991,340	1,019,864	1,051,305	1,092,760