

City of Plymouth 2023 / 2024 Budget



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BUDGET TIMETABLE

Strategic Planning

Saturday, February 11, 2023 City Commission and City Administration meet to develop the strategic plan for the upcoming fiscal year.

Distribution of Budget Materials

Friday, January 27th 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 3rd City Manager presents proposed budget to City Commission per Charter Section 8.2

Scheduled Budget Review Sessions

Thursday, April 6th First review session (6:00 – 8:00 P.M.) – Commission Chambers

Thursday, April 13th Second review session (6:00 – 8:00 P.M.) – Commission Chambers (If needed)

Monday, April 17th Third review session (6:00 – 7:00 P.M.) – Commission Chambers (If needed)

Budget Hearing and Adoption Process

Sunday, May 7 th	City Clerk publishes required notice of budget hearings
Monday, June 5 th	City Commission holds required public hearing on City Budget
Monday, June 5 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."

<u>Physical Description</u>	<u>2020 Census Information</u>
<p style="text-align: center;">Size and Location</p> <p>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 style="text-align: center;">Parks</p> <p>We are home to 12 neighborhood parks and a portion of Wayne County's Hines Park.</p> <p style="text-align: center;">Land Use</p> <p>39% single-family homes 13% commercial 8% government/institution 7% industrial 6% park and open space</p>	<p style="text-align: center;">Population 9,370 including</p> <p style="text-align: center;">4,466 households 1,480 seniors 65 and over 1,675 under 18</p> <p style="text-align: center;">Among those age 25 and over</p> <p>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 style="text-align: center;">Income</p> <p style="text-align: center;">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, 2022

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. At the same time we need to acknowledge that we will likely see changes in a number of revenue and expenditure sources that are being impacted by high inflation, limits on revenue generation, staffing challenges and continued supply chain issues that are as a result of the COVID-19 Pandemic. While the supply chain issues have gotten a little better over the past few months, we still have multiple items affecting our operations and several economists are predicting some type of recession over the next six to twelve months.

Headlee Amendment and Proposal A will continue to impact our revenue sources now and into the future. This year we are limited to a 5% growth in revenues rate, despite inflation operating at a much higher rate.

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 outcome from the Covid 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.

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, the court's over expenditure will result in a \$15,000 city General Fund payment to the court. In 2023

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. In March of 2022 the market closed at 35,228, a gain of about 2,000 points in one year. Today, (03-29-23) the market is at 32,610, up a little over 200 points as of 1:45 p.m. We are hopeful that the decreases in the market values over the past couple of years will minimally negatively 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 23 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, federal governments, along with the impacts of Covid and high inflation. One area that the City Commission has given priority to is upgrading our vehicle fleet. The vehicles purchases were delayed from a period prior to Covid. We will need to closely monitor the Equipment Fund to ensure that we are rebuilding the Fund for the future, as well as meeting current expenses.

We still have limited making capital purchases for a number of years, but our proposed budget has a number of proposed projects.

We are a \$28-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 2022-2026

With 2023 One-Year Tasks Status

Goal Area One – Sustainable Infrastructure

Key Objectives

- Identify and establish sustainable financial model(s) for major capital projects, Old Village business district, 35th District Court, recreation department, and public safety.
- 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
- Partner with or become members of additional environmentally aware organizations
- Increase technology infrastructure into city assets, services, and policies
- Continue sustainable infrastructure improvement for utilities, facilities, and fleet.
- Address changing vehicular habits, including paid parking system /parking deck replacement plan, electric vehicle (EV) charging stations, and one-way street options

One Year Tasks from 2-11-23

Seek government funding for prioritized projects.

Prioritize capital and fleet list and funding opportunities.

Explore and identify community legacy funding opportunities.

Participate in MML Green Communities challenge.

Promote private organic food waste composting program.

Finalize fire contract with City of Northville

Finalize decision on pilot program for parklets.

Finalize decision on implementation of paid parking plan.

Continue road infrastructure improvement projects.

Continue and implement Penniman wall task.

Finalize decision on Saxton's Parking Lot Development

Formalize policy on City's unassigned General Fund balance for future bond rating.

Determine Direction for Old Village T.I.F. District

Determine funding source for city share of 35th District Court budget deficit.

Goal Area Two – Staff Development, Training, and Succession

Key Objectives

- Create policies and programs that support staff recruitment/retention, including a coordinated recruitment program, flexible scheduling, and an internship program.
- Increase staff levels to appropriately support city services and departments
- Provide staff/board/volunteer trainings and programming with a focus on improving understanding on issues of diversity, equity, and inclusion and emphasizing working with and serving diverse communities

One Year Tasks from 2-11-23

Continue staff development and succession planning.

Benchmark training and retention against other communities

Maintain Staffing levels.

Continue retention bonus program.

Review fire department staffing models.

Be responsive to Clerk's election needs.

Update five-year staffing projection.

Goal Area Three – Community Connectivity

Key Objectives

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

One Year Tasks from 2-11-23

Continue to RRC 2.0

Obtain & review form-based code test case.

Continue Coffee with the Commissioners

Develop and implement Police Community Outreach programs.

Provide for the development of additional employee – city service videos.

Continue/expand use of social media platforms.

Develop and implement updated SMS messaging and email blast systems.

Provide for a Citizen Academy twice per year.

Provide for staff to participate in multi-governmental programs through various associations and professional organizations (*i.e., MML, MACP, APWA, MParks, NRPA, MME, SEMCOG, MCA, MTA, etc.*).

Goal Area Four – Attractive, Livable Community

Key Objectives

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

One Year Tasks from 2-11-23

Determine direction for Recreation Master Plan 2024 – 28

Review Park sponsorship program

Identify green space for Recreation Department

Explore approach to connecting multi-modal to Hines Dr.

Continue noise ordinance review.

Update ordinance to support residential generator locations – Address issue for ZBA.

Develop and implement a program for right of way obstruction including sidewalks.

Prioritize Kellogg Park and DDA Master Plan improvements.

Review and Update Master Plan as needed.

Citizen surveys for Recreation and Master Plans

Explore dog park.

Provide for Committee of the Whole on Recreation and Planning Master Plans

- 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 2023/24 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 189. 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 \$11,556,770. However, as shown in this report, the total City budget for 2023/24 is \$31,955,838; 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 2023/2024. 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 \$3,249,076 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 \$604,179 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 \$11 million through the 2022/23 fiscal year. The proposed 2023/24 budget presents only a one and a half percent increases 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 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 thirteen 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. A copy of the most recently filed F-65 as of June 30, 2022 is shown in Appendix C. These reports are filed electronically and are available in a state database. We still 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	\$4,807
Water & Sewer	\$1,653
Waste & Recycling	\$123
Soccer Fees	<u>\$242</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	\$617
Community College	\$259
Wayne County	\$908
Zoo/DIA	\$34
Plymouth Library	<u>\$162</u>
Total	<u>\$3,120</u>

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

General Fund	\$1,169
Street Construction Debt	\$311
Waste & Recycling Fund	\$330
Recreation Fund	\$242
Water & Sewer Fund	<u>\$1,653</u>
Total	<u>\$3,705</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 which 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>\$30,741,485</u>
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They are paid out to various taxing agencies as follows:

City General Fund	\$6,664,384
City Streets for Construction Debt	\$1,775,019
City Waste & Recycling Fund	\$1,183,346
City Downtown Dev. Auth. (DDA)	\$1,562,733
City Brownfield Redev. Auth. (BRA)	<u>\$572,400</u>
City Total	<u>\$11,757,882</u>

Local Schools	\$3,190,003	
State School Tax	\$4,374,704	
Intermediate Schools	\$3,628,377	
Community College	\$1,475,932	
Wayne County	\$5,175,098	
Detroit Zoo/DIA	\$216,479	
Plymouth Library	<u>\$923,010</u>	
Total – All Property Tax	<u>\$18,983,603</u>	<u>\$30,741,485</u>

Of the \$31 million collected annually by the City, only \$9,622,749, or only 31.3%, is retained by the City and an additional \$2,135,133, or 6.9%, is retained by the City’s two tax increment financing authorities. The remaining \$18,983,603 is distributed to other taxing units generally within two weeks of receipt. In addition to the handling of \$30.7 million in taxes shown above, the City collects an \$20.2 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 \$11,757,882 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 - \$5,382,260; Recreation Fees and Charges - \$961,849; State Shared Revenues - \$1,025,832; Gas and Weight Tax Returns – \$1,071,350, Solid Waste Rate Charges - \$502,795. In total, the City collects more than \$20 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 \$51 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 \$31,955,838, which is 4% higher than the 2022/23 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 2023, the Consumer Price Index (CPI) grew by 0.6 percent with a 12-month increase of 6.0 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 2023 property tax calculation is capped at a 5.0 percent increase. The City will be most affected 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 \$4,984,044 for the pension plan and \$13,019,013 for the OPEB plan.

Outstanding Debt Balances – In addition to the legacy costs, the City has four outstanding bonds totaling \$6,385,000, two of which are tax supported. Additionally,

the City has \$1,253,691 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

Table with 10 columns: Fund Name, FYE 2020 Audited, FYE 2021 Audited, FYE 2022 Audited, FYE 2023 Amended, FYE 2024 Proposed, % Change 2023 / 24, FYE 2025 Proposed, FYE 2026 Proposed. Rows include General Fund, Special Revenue Fund, Component Unit Funds, Debt Service Funds, Capital Improvement Funds, Enterprise Funds, and Internal Service Funds.

FUND BALANCE SUMMARY BY FUND

	Audited FYE 2020	Audited FYE 2021	Audited FYE 2022	Amended FYE 2023	Proposed FYE 2024	Proposed FYE 2025	Proposed FYE 2026
101 General Fund							
101BFB	Beginning Fund Balance						
101R	1,858,966	2,842,312	3,539,347	3,528,203	3,528,203	3,528,203	3,528,203
101E	Revenues	9,493,210	9,281,173	9,656,599	11,205,519	11,586,770	11,189,589
101E	Expenditures	8,509,864	8,584,139	9,667,744	11,205,519	11,586,770	11,189,589
101ROE	Revenues Over (Under) Expenditures	983,347	697,035	(11,144)	-	-	-
101AFB	Appropriation of Fund Balance	-	-	-	-	-	-
101TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
101EFB	Ending Fund Balance	2,842,312	3,539,347	3,528,203	3,528,203	3,528,203	3,528,203
101FBR	Fund Balance as % of Revenues	29.9%	38.1%	36.5%	31.5%	30.5%	31.5%
101FBE	Fund Balance as % of Expenditures	33.4%	41.2%	36.8%	31.5%	30.5%	31.5%
102 Budget Stabilization Fund							
102BFB	Beginning Fund Balance						
102R	0	55,000	110,000	550,000	550,000	550,000	550,000
102E	Revenues	55,000	55,000	440,000	55,000	50	50
102E	Expenditures	-	-	-	55,000	50	50
102ROE	Revenues Over (Under) Expenditures	55,000	55,000	440,000	-	-	-
102AFB	Appropriation of Fund Balance	-	-	-	-	-	-
102TOF	Transfer from Other Funds - Included in Revenues	55,000	55,000	55,000	55,000	55,000	-
102EFB	Ending Fund Balance	55,000	110,000	550,000	550,000	550,000	550,000
102FBR	Fund Balance as % of Revenues	100.0%	200.0%	125.0%	100.0%	1100000.0%	1100000.0%
102FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	1000.0%	1100000.0%	1100000.0%
151 Cemetery Trust Fund							
151BFB	Beginning Fund Balance						
151R	574,701	588,488	599,301	618,401	618,401	618,401	618,401
151E	Revenues	14,721	14,044	22,288	25,000	25,000	26,520
151E	Expenditures	934	3,231	3,188	25,000	25,000	26,520
151ROE	Revenues Over (Under) Expenditures	13,787	10,813	19,100	-	-	-
151AFB	Appropriation of Fund Balance	-	-	-	-	-	-
151TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
151EFB	Ending Fund Balance	588,488	599,301	618,401	618,401	618,401	618,401
151FBR	Fund Balance as % of Revenues	3997.7%	4267.3%	2774.6%	2473.6%	2401.6%	2331.8%
151FBE	Fund Balance as % of Expenditures	63010.7%	18547.4%	19396.5%	2473.6%	2401.6%	2331.8%
202 Major Street Fund							
202BFB	Beginning Fund Balance						
202R	1,272,976	1,066,737	1,189,372	1,286,319	1,286,319	1,286,319	1,286,319
202E	Revenues	630,338	678,344	728,011	835,370	870,874	866,664
202E	Expenditures	836,577	555,709	631,064	835,370	870,874	956,394
202ROE	Revenues Over (Under) Expenditures	(206,239)	122,636	96,947	-	-	-
202AFB	Appropriation of Fund Balance	-	-	-	-	-	-
202TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
202EFB	Ending Fund Balance	1,066,737	1,189,372	1,286,319	1,286,319	1,286,319	1,286,319
202FBR	Fund Balance as % of Revenues	169.2%	175.3%	176.7%	154.0%	147.7%	134.5%
202FBE	Fund Balance as % of Expenditures	127.5%	214.0%	203.8%	154.0%	147.7%	134.5%
203 Local Street Fund							
203BFB	Beginning Fund Balance						
203R	663,790	620,961	1,055,151	1,448,212	1,448,212	1,448,212	1,448,212
203E	Revenues	568,523	632,196	665,906	669,937	682,493	730,903
203E	Expenditures	611,352	198,006	272,846	669,937	682,493	806,773
203ROE	Revenues Over (Under) Expenditures	(42,829)	434,190	393,060	-	-	-
203AFB	Appropriation of Fund Balance	-	-	-	-	-	-
203TOF	Transfer from Other Funds - Included in Revenues	301,128	344,300	360,772	386,634	386,634	427,279
203EFB	Ending Fund Balance	620,961	1,055,151	1,448,212	1,448,212	1,448,212	1,448,212
203FBR	Fund Balance as % of Revenues	109.2%	166.9%	217.5%	216.2%	212.2%	179.5%
203FBE	Fund Balance as % of Expenditures	101.6%	532.9%	530.8%	216.2%	212.2%	179.5%
208 Recreation Fund							
208BFB	Beginning Fund Balance						
208R	123,760	28,676	14,418	241,436	241,436	241,436	241,436
208E	Revenues	959,443	905,415	1,271,116	1,149,425	1,260,510	1,348,840
208E	Expenditures	1,054,528	919,673	1,044,098	1,149,425	1,260,510	1,348,840
208ROE	Revenues Over (Under) Expenditures	(95,084)	(14,258)	227,018	-	-	-
208AFB	Appropriation of Fund Balance	-	-	-	-	-	-
208TOF	Transfer from Other Funds - Included in Revenues	365,000	400,000	500,000	350,000	350,000	350,000
208EFB	Ending Fund Balance	28,676	14,418	241,436	241,436	241,436	241,436
208FBR	Fund Balance as % of Revenues	3.0%	1.6%	19.0%	21.0%	19.2%	17.9%
208FBE	Fund Balance as % of Expenditures	2.7%	1.6%	23.1%	21.0%	19.2%	17.9%
226 Waste and Recycling Fund							
226BFB	Beginning Fund Balance						
226R	780,573	971,375	1,146,055	1,256,390	1,256,390	1,256,390	1,256,390
226E	Revenues	1,539,076	1,524,766	1,575,109	1,740,033	1,800,653	1,786,370
226E	Expenditures	1,348,274	1,350,085	1,464,774	1,740,033	1,800,653	1,786,370
226ROE	Revenues Over (Under) Expenditures	190,802	174,681	110,335	-	-	-
226AFB	Appropriation of Fund Balance	-	-	-	-	-	-
226TOF	Transfer from Other Funds - Included in Revenues	12,925	11,633	10,340	10,340	10,340	9,048
226EFB	Ending Fund Balance	971,375	1,146,055	1,256,390	1,256,390	1,256,390	1,256,390
226FBR	Fund Balance as % of Revenues	63.1%	75.2%	79.8%	72.2%	69.8%	70.3%
226FBE	Fund Balance as % of Expenditures	72.0%	84.9%	85.8%	72.2%	69.8%	70.3%

231 Parking Fund								
231BFB	Beginning Fund Balance	92,168	127,765	127,823	187,823	187,823	187,823	187,823
231R	Revenues	35,597	58	60,000	60,010	180,010	10	10
231E	Expenditures	-	-	-	60,010	180,010	10	10
231ROE	Revenues Over (Under) Expenditures	35,597	58	60,000	-	-	-	-
231AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
231TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
231EFB	Ending Fund Balance	127,765	127,823	187,823	187,823	187,823	187,823	187,823
231FBR	Fund Balance as % of Revenues	358.9%	219137.6%	313.0%	313.0%	104.3%	1878229.9%	1878229.9%
231FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	313.0%	104.3%	1878229.9%	1878229.9%
243 Brownfield Redevelopment Authority								
243BFB	Beginning Fund Balance	16,080	16,804	17,068	18,942	18,942	18,942	18,942
243R	Revenues	28,280	53,748	167,796	365,690	572,650	328,295	477,442
243E	Expenditures	27,556	53,484	165,922	365,690	572,650	328,295	477,442
243ROE	Revenues Over (Under) Expenditures	724	265	1,873	-	-	-	-
243AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
243TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
243EFB	Ending Fund Balance	16,804	17,068	18,942	18,942	18,942	18,942	18,942
243FBR	Fund Balance as % of Revenues	59.4%	31.8%	11.3%	5.2%	3.3%	5.8%	4.0%
243FBE	Fund Balance as % of Expenditures	61.0%	31.9%	11.4%	5.2%	3.3%	5.8%	4.0%
248 Downtown Development Authority/Operating Fund								
248BFB	Beginning Fund Balance	520,174	663,846	729,633	648,432	648,432	648,432	648,432
248R	Revenues	1,107,832	1,116,835	1,184,932	1,268,105	1,633,150	1,682,160	1,732,610
248E	Expenditures	964,161	1,051,048	1,266,133	1,268,105	1,633,150	1,682,160	1,732,610
248ROE	Revenues Over (Under) Expenditures	143,671	65,788	(81,201)	-	-	-	-
248AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
248TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
248EFB	Ending Fund Balance	663,846	729,633	648,432	648,432	648,432	648,432	648,432
248FBR	Fund Balance as % of Revenues	59.9%	65.3%	54.7%	51.1%	39.7%	38.5%	37.4%
248FBE	Fund Balance as % of Expenditures	68.9%	69.4%	51.2%	51.1%	39.7%	38.5%	37.4%
249 Building Fund								
249BFB	Beginning Fund Balance	161,601	138,831	117,251	83,352	83,352	83,352	83,352
249R	Revenues	585,410	548,689	592,370	624,555	691,675	705,620	720,810
249E	Expenditures	608,180	870,269	626,269	624,555	691,675	705,620	720,810
249ROE	Revenues Over (Under) Expenditures	(22,770)	(21,580)	(33,899)	-	-	-	-
249AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
249TOF	Transfer from Other Funds - Included in Revenues	50,000	50,000	-	-	-	-	-
249EFB	Ending Fund Balance	138,831	117,251	83,352	83,352	83,352	83,352	83,352
249FBR	Fund Balance as % of Revenues	23.7%	21.4%	14.1%	13.3%	12.1%	11.8%	11.6%
249FBE	Fund Balance as % of Expenditures	22.8%	20.6%	13.3%	13.3%	12.1%	11.8%	11.6%
252 Neighborhood Services Fund								
252BFB	Beginning Fund Balance	(1,501)	6,479	5,623	15,802	15,802	15,802	15,802
252R	Revenues	79,187	73,010	108,596	92,730	89,050	91,730	94,490
252E	Expenditures	71,207	73,866	96,417	92,730	89,050	91,730	94,490
252ROE	Revenues Over (Under) Expenditures	7,980	(856)	10,179	-	-	-	-
252AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
252TOF	Transfer from Other Funds - Included in Revenues	73,010	73,010	73,010	75,480	75,480	78,020	-
252EFB	Ending Fund Balance	6,479	5,623	15,802	15,802	15,802	15,802	15,802
252FBR	Fund Balance as % of Revenues	8.2%	7.7%	14.6%	17.0%	17.7%	17.2%	16.7%
252FBE	Fund Balance as % of Expenditures	9.1%	7.6%	16.1%	17.0%	17.7%	17.2%	16.7%
265 Drug Law Enforcement Fund								
265BFB	Beginning Fund Balance	4,047	4,992	4,992	3,748	3,748	3,748	3,748
265R	Revenues	2,335	-	-	2,310	1,310	1,350	1,390
265E	Expenditures	1,390	-	1,244	2,310	1,310	1,350	1,390
265ROE	Revenues Over (Under) Expenditures	945	-	(1,244)	-	-	-	-
265AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
265TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
265EFB	Ending Fund Balance	4,992	4,992	3,748	3,748	3,748	3,748	3,748
265FBR	Fund Balance as % of Revenues	213.8%	0.0%	0.0%	162.2%	286.1%	277.6%	269.6%
265FBE	Fund Balance as % of Expenditures	359.1%	0.0%	301.3%	162.2%	286.1%	277.6%	269.6%
266 OWI Forfeiture Fund								
266BFB	Beginning Fund Balance	34,281	26,324	16,591	13,545	13,545	13,545	13,545
266R	Revenues	5,710	6,740	1,760	8,060	3,060	6,620	6,670
266E	Expenditures	13,666	16,473	4,806	8,060	3,060	6,620	6,670
266ROE	Revenues Over (Under) Expenditures	(7,956)	(9,733)	(3,046)	-	-	-	-
266AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
266TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
266EFB	Ending Fund Balance	26,324	16,591	13,545	13,545	13,545	13,545	13,545
266FBR	Fund Balance as % of Revenues	461.0%	246.2%	769.6%	168.0%	442.6%	204.6%	203.1%
266FBE	Fund Balance as % of Expenditures	192.6%	100.7%	281.8%	168.0%	442.6%	204.6%	203.1%
267 Omnibus Forfeiture Fund								
267BFB	Beginning Fund Balance	3,262	3,021	3,021	2,086	2,086	2,086	2,086
267R	Revenues	1,148	-	-	1,100	1,000	1,030	1,060
267E	Expenditures	1,390	-	934	1,100	1,000	1,030	1,060
267ROE	Revenues Over (Under) Expenditures	(242)	-	(934)	-	-	-	-
267AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
267TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
267EFB	Ending Fund Balance	3,021	3,021	2,086	2,086	2,086	2,086	2,086
267FBR	Fund Balance as % of Revenues	263.0%	0.0%	0.0%	189.7%	208.6%	202.6%	196.8%
267FBE	Fund Balance as % of Expenditures	217.3%	0.0%	223.3%	189.7%	208.6%	202.6%	196.8%

308 2008 GO Debt Retirement Fund								
308BFB	Beginning Fund Balance	39,362	828	828	828	828	828	828
308R	Revenues	1,177,257	-	-	-	-	-	-
308E	Expenditures	1,215,791	-	-	-	-	-	-
308ROE	Revenues Over (Under) Expenditures	(38,535)	-	-	-	-	-	-
308AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
308TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
308EFB	Ending Fund Balance	828	828	828	828	828	828	828
308FBR	Fund Balance as % of Revenues	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
308FBE	Fund Balance as % of Expenditures	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
312 2012 GO/2002 Refunding Bond Debt Fund								
312BFB	Beginning Fund Balance	13,574	201,817	201,817	102,681	102,681	102,681	102,681
312R	Revenues	528,993	1,117,350	1,003,364	1,071,100	1,088,201	-	-
312E	Expenditures	340,750	1,117,350	1,102,500	1,071,100	1,088,201	-	-
312ROE	Revenues Over (Under) Expenditures	188,243	-	(99,136)	-	-	-	-
312AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
312TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
312EFB	Ending Fund Balance	201,817	201,817	102,681	102,681	102,681	102,681	102,681
312FBR	Fund Balance as % of Revenues	38.2%	18.1%	10.2%	9.6%	9.4%	0.0%	0.0%
312FBE	Fund Balance as % of Expenditures	59.2%	18.1%	9.3%	9.6%	9.4%	0.0%	0.0%
313 2012 LTGO Refunding Bond Debt Fund								
313BFB	Beginning Fund Balance	1,885	1,885	1,385	1,835	1,835	1,835	1,835
313R	Revenues	284,600	71,000	70,000	72,600	-	-	-
313E	Expenditures	284,600	71,500	69,550	72,600	-	-	-
313ROE	Revenues Over (Under) Expenditures	-	(500)	450	-	-	-	-
313AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
313TOF	Transfer from Other Funds - Included in Revenues	284,600	71,000	70,000	72,065	72,065	-	-
313EFB	Ending Fund Balance	1,885	1,385	1,835	1,835	1,835	1,835	1,835
313FBR	Fund Balance as % of Revenues	0.7%	2.0%	2.6%	2.5%	0.0%	0.0%	0.0%
313FBE	Fund Balance as % of Expenditures	0.7%	1.9%	2.6%	2.5%	0.0%	0.0%	0.0%
314 2014 GO Refunding Bond Debt Fund								
314BFB	Beginning Fund Balance	8,728	(8,079)	(8,079)	(8,079)	(8,079)	(8,079)	(8,079)
314R	Revenues	(83)	-	-	-	-	-	-
314E	Expenditures	16,724	-	-	-	-	-	-
314ROE	Revenues Over (Under) Expenditures	(16,807)	-	-	-	-	-	-
314AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
314TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
314EFB	Ending Fund Balance	(8,079)	(8,079)	(8,079)	(8,079)	(8,079)	(8,079)	(8,079)
314FBR	Fund Balance as % of Revenues	9740.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
314FBE	Fund Balance as % of Expenditures	-48.3%	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	1,506	1,506	1,506	1,556	1,556	1,556	1,556
315R	Revenues	228,710	226,210	223,560	223,610	220,510	209,360	-
315E	Expenditures	228,710	226,210	223,510	223,610	220,510	209,360	-
315ROE	Revenues Over (Under) Expenditures	-	-	50	-	-	-	-
315AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
315TOF	Transfer from Other Funds - Included in Revenues	228,710	226,210	223,560	220,610	220,610	217,510	-
315EFB	Ending Fund Balance	1,506	1,506	1,556	1,556	1,556	1,556	1,556
315FBR	Fund Balance as % of Revenues	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.0%
315FBE	Fund Balance as % of Expenditures	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.0%
316 2015 LTGO Capital Improvement Bond Debt Fund- W/S								
316BFB	Beginning Fund Balance	1,995	1,995	1,995	1,995	1,995	1,995	1,995
316R	Revenues	240,790	237,890	234,790	226,690	223,390	224,390	-
316E	Expenditures	240,790	237,890	234,790	226,690	223,390	224,390	-
316ROE	Revenues Over (Under) Expenditures	-	-	-	-	-	-	-
316AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
316TOF	Transfer from Other Funds - Included in Revenues	240,790	237,890	234,790	226,590	226,590	223,290	-
316EFB	Ending Fund Balance	1,995	1,995	1,995	1,995	1,995	1,995	1,995
316FBR	Fund Balance as % of Revenues	0.8%	0.8%	0.8%	0.9%	0.9%	0.9%	0.0%
316FBE	Fund Balance as % of Expenditures	0.8%	0.8%	0.8%	0.9%	0.9%	0.9%	0.0%

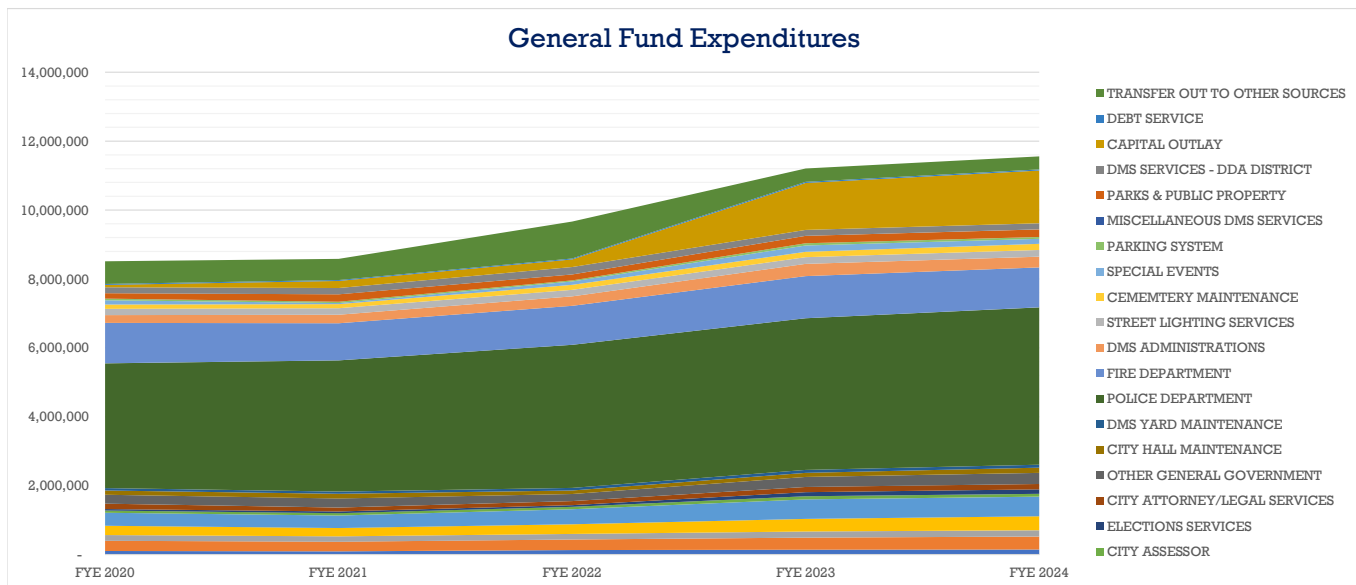
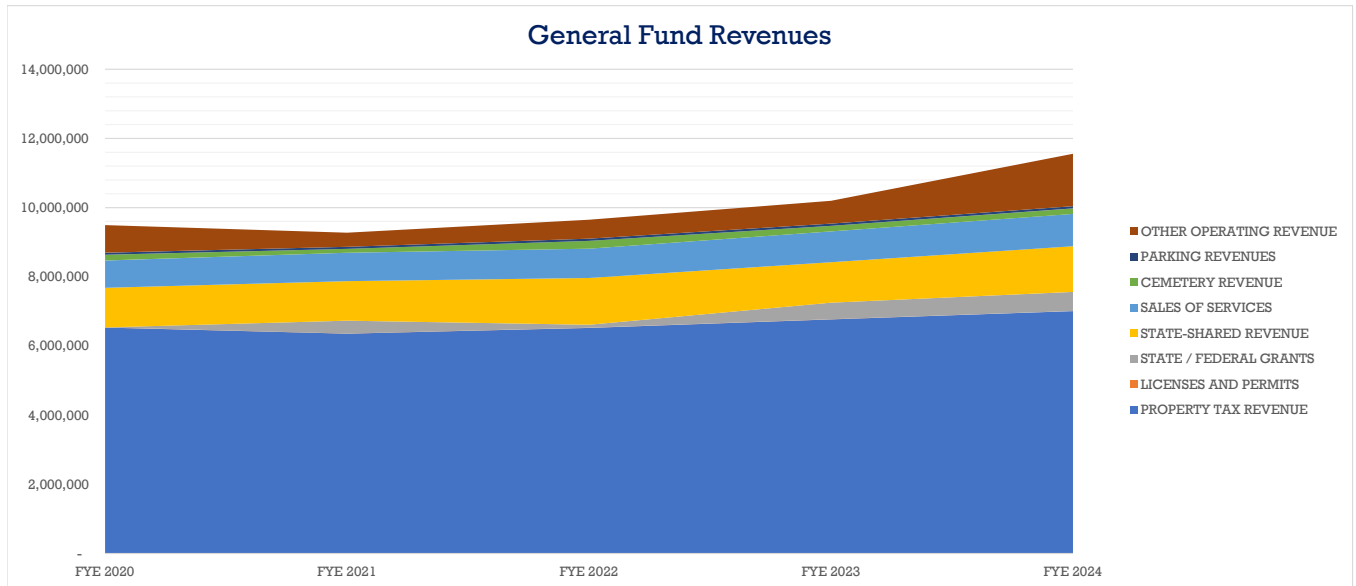
317 2020 GO Debt Fund								
317BFB	Beginning Fund Balance	0	0	4,320	37,262	37,262	37,262	37,262
317R	Revenues	-	738,170	766,192	826,450	765,559	736,450	734,830
317E	Expenditures	-	733,850	733,280	826,450	765,559	736,450	734,830
317ROE	Revenues Over (Under) Expenditures	-	4,320	32,942	-	-	-	-
317AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
317TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
317EFB	Ending Fund Balance	-	4,320	37,262	37,262	37,262	37,262	37,262
317FBR	Fund Balance as % of Revenues	0.0%	0.6%	4.9%	4.5%	4.9%	5.1%	5.1%
317FBE	Fund Balance as % of Expenditures	0.0%	0.6%	5.1%	4.5%	4.9%	5.1%	5.1%
401 Public Improvement Fund								
401BFB	Beginning Fund Balance	22,639	122,699	147,703	147,703	147,703	147,703	147,703
401R	Revenues	100,060	25,004	-	50	1,000,050	50	50
401E	Expenditures	-	-	-	50	1,000,050	50	50
401ROE	Revenues Over (Under) Expenditures	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	122,699	147,703	147,703	147,703	147,703	147,703	147,703
401FBR	Fund Balance as % of Revenues	122.6%	590.7%	0.0%	295406.9%	14.8%	295406.9%	295406.9%
401FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	295406.9%	14.8%	295406.9%	295406.9%
408 Recreation Capital Improvement Fund								
408BFB	Beginning Fund Balance	14,231	5,114	15,136	19,042	19,042	19,042	19,042
408R	Revenues	19,491	20,926	171,749	165,000	274,000	24,600	25,220
408E	Expenditures	28,608	10,904	167,843	165,000	274,000	24,600	25,220
408ROE	Revenues Over (Under) Expenditures	(9,117)	10,022	3,906	-	-	-	-
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	5,114	15,136	19,042	19,042	19,042	19,042	19,042
408FBR	Fund Balance as % of Revenues	26.2%	72.3%	11.1%	11.5%	6.9%	77.4%	75.5%
408FBE	Fund Balance as % of Expenditures	17.9%	138.8%	11.3%	11.5%	6.9%	77.4%	75.5%
470 2012 GO Bond Construction Fund								
470BFB	Beginning Fund Balance	164,768	164,660	164,660	164,660	164,660	164,660	164,660
470R	Revenues	-	-	-	-	-	-	-
470E	Expenditures	108	-	-	-	-	-	-
470ROE	Revenues Over (Under) Expenditures	(108)	-	-	-	-	-	-
470AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
470TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
470EFB	Ending Fund Balance	164,660	164,660	164,660	164,660	164,660	164,660	164,660
470FBR	Fund Balance as % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
470FBE	Fund Balance as % of Expenditures	152166.7%	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	177,908	178,716	1,194,927	1,194,968	1,194,968	1,194,968	1,195,768
475R	Revenues	808	1,016,212	41	825,800	1,200,000	800	800
475E	Expenditures	-	-	-	825,800	1,200,000	-	-
475ROE	Revenues Over (Under) Expenditures	808	1,016,212	41	-	-	800	800
475AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
475TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
475EFB	Ending Fund Balance	178,716	1,194,927	1,194,968	1,194,968	1,194,968	1,195,768	1,196,568
475FBR	Fund Balance as % of Revenues	22121.9%	117.6%	2930260.2%	144.7%	99.6%	149471.0%	149571.0%
475FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	144.7%	99.6%	0.0%	0.0%
476 2015 LTGO Capital Improvement Bond Construction Fund-W/S								
476BFB	Beginning Fund Balance	942,975	942,975	942,975	942,975	942,975	942,975	942,975
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	942,975	942,975	942,975	942,975	942,975	942,975	942,975
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	90,702	106,902	21,294	19,659	19,659	19,659	19,659
494R	Revenues	25,000	125,000	301,500	186,440	300,050	25,050	25,050
494E	Expenditures	8,800	210,608	303,135	186,440	300,050	25,050	25,050
494ROE	Revenues Over (Under) Expenditures	16,200	(85,608)	(1,635)	-	-	-	-
494AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
494TOF	Transfer from Other Funds - Included in Revenues	25,000	25,000	25,000	25,000	25,000	25,000	-
494EFB	Ending Fund Balance	106,902	21,294	19,659	19,659	19,659	19,659	19,659
494FBR	Fund Balance as % of Revenues	427.6%	17.0%	6.5%	10.5%	6.6%	78.5%	78.5%
494FBE	Fund Balance as % of Expenditures	1214.8%	10.1%	6.5%	10.5%	6.6%	78.5%	78.5%
496 2020 GO Bond Constr Fund								
496BFB	Beginning Fund Balance	-	5,514,226	3,702,141	1,554,510	1,554,510	1,554,510	1,554,510
496R	Revenues	6,160,606	78,738	75,210	1,796,875	305,000	-	-
496E	Expenditures	646,380	1,890,823	2,222,840	1,796,875	305,000	-	-
496ROE	Revenues Over (Under) Expenditures	5,514,226	(1,812,085)	(2,147,631)	-	-	-	-
496AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
496TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
496EFB	Ending Fund Balance	5,514,226	3,702,141	1,554,510	1,554,510	1,554,510	1,554,510	1,554,510
496FBR	Fund Balance as % of Revenues	89.5%	4701.9%	2066.9%	86.5%	509.7%	0.0%	0.0%
496FBE	Fund Balance as % of Expenditures	853.1%	195.8%	69.9%	86.5%	509.7%	0.0%	0.0%

560 Water & Sewer Capital Improvement Fund								
560BFB	Beginning Fund Balance	448,641	360,985	222,993	110,583	110,583	110,583	110,583
560R	Revenues	250,000	600,000	800,000	800,050	800,050	800,600	800,400
560E	Expenditures	337,656	737,993	912,410	800,050	800,050	800,600	800,400
560ROE	Revenues Over (Under) Expenditures	(87,656)	(137,993)	(112,410)	-	-	-	-
560AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
562TOF	Transfer from Other Funds - Included in Revenues	250,000	489,600	690,000	400,000	400,000	400,000	-
560EFB	Ending Fund Balance	360,985	222,993	110,583	110,583	110,583	110,583	110,583
560FBR	Fund Balance as % of Revenues	144.4%	37.2%	13.8%	13.8%	13.8%	13.8%	13.8%
560FBE	Fund Balance as % of Expenditures	106.9%	30.2%	12.1%	13.8%	13.8%	13.8%	13.8%
592 Water Sewer Fund								
592BFB	Beginning Fund Balance	15,528,059	15,526,974	15,199,272	14,939,630	14,939,630	14,939,630	14,939,630
592R	Revenues	4,460,342	4,501,273	4,593,447	5,261,065	5,382,260	5,443,135	5,604,815
592E	Expenditures	4,461,428	4,828,975	4,853,089	5,261,065	5,382,260	5,443,135	5,604,815
592ROE	Revenues Over (Under) Expenditures	(1,085)	(327,702)	(259,641)	-	-	-	-
592AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
592TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-	-
592EFB	Ending Net Position	15,526,974	15,199,272	14,939,630	14,939,630	14,939,630	14,939,630	14,939,630
	Ending Fund Balance Cash & Cash Equiv.	5,409,951	4,654,565	4,654,565	4,654,565	4,654,565	4,654,565	4,654,565
592FBR	Fund Balance as % of Revenues	348.1%	337.7%	325.2%	284.0%	277.6%	274.5%	266.5%
592FBE	Fund Balance as % of Expenditures	348.0%	314.8%	307.8%	284.0%	277.6%	274.5%	266.5%
643 Brownfield Site Remediation Fund								
643BFB	Beginning Fund Balance	124,364	123,010	122,331	122,331	122,331	122,331	122,331
643R	Revenues	600,373	299,642	-	50	50	60	70
643E	Expenditures	601,727	300,321	-	50	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	123,010	122,331	122,331	122,331	122,331	122,331	122,331
643FBR	Fund Balance as % of Revenues	20.5%	40.8%	0.0%	244662.1%	244662.1%	203885.1%	174758.6%
643FBE	Fund Balance as % of Expenditures	20.4%	40.7%	0.0%	244662.1%	244662.1%	203885.1%	174758.6%
661 Equipment Fund								
661BFB	Beginning Fund Balance	1,145,267	1,655,376	1,857,988	1,771,059	1,771,059	1,771,059	1,771,059
661R	Revenues	1,073,222	762,814	656,886	1,065,738	1,028,463	1,124,940	1,041,410
661E	Expenditures	563,112	860,202	743,815	1,065,738	1,028,463	1,124,940	1,041,410
661ROE	Revenues Over (Under) Expenditures	510,109	202,612	(86,929)	-	-	-	-
661AFB	Appropriation of Fund Balance	-	-	-	-	-	-	-
661TOF	Transfer from Other Funds - Included in Revenues	18,930	18,930	18,930	18,930	18,930	18,930	-
661EFB	Ending Net Position	1,655,376	1,857,988	1,771,059	1,771,059	1,771,059	1,771,059	1,771,059
	Ending Fund Balance Cash & Cash Equiv.	806,320	714,416	678,182	732,973	708,523	706,559	716,018
661FBR	Fund Balance as % of Revenues	154.2%	243.6%	269.6%	166.2%	172.2%	157.4%	170.1%
661FBE	Fund Balance as % of Expenditures	294.0%	331.7%	238.1%	166.2%	172.2%	157.4%	170.1%
	Beginning Fund Balance	24,832,274	32,063,991	32,467,311	30,991,419	30,991,419	10,168,782	10,168,782
	Revenues	30,255,979	24,710,248	25,371,221	30,624,362	31,955,838	18,718,973	19,173,058
	Expenditures	23,024,262	24,302,608	26,814,172	30,624,362	31,955,838	18,718,973	19,173,058
	Revenues Over (Under) Expenditures	7,231,717	407,640	(1,442,951)	-	-	-	-
	Appropriation of Fund Balance	-	-	-	-	-	-	-
	Transfer from Other Funds - Included in Revenues	2,009,093	2,031,573	2,265,402	1,844,649	1,844,649	1,385,147	-
	Ending Fund Balance	32,063,991	32,467,311	30,991,419	30,991,419	30,991,419	10,168,782	10,168,782

GENERAL FUND SUMMARY BY DEPARTMENT

General Fund Summary	FYE 2020	FYE 2021	FYE 2022	FYE 2023	FYE 2024	2023 / 24	FYE 2025	FYE 2026
	Audited	Audited	Audited	Amended	Proposed	% Change	Proposed	Proposed
TOTAL REVENUE	9,493,210	9,275,270	9,650,719	10,199,612	11,556,770	13.3%	10,672,591	11,189,589
PROPERTY TAX REVENUE	6,532,114	6,355,849	6,522,224	6,769,220	7,007,370	3.5%	7,253,110	7,476,320
LICENSES AND PERMITS	3,557	3,115	2,761	3,700	3,700	0.0%	3,810	3,920
STATE / FEDERAL GRANTS	-	370,260	89,907	479,100	550,982	15.0%	300,000	1,000
STATE-SHARED REVENUE	1,145,431	1,144,314	1,351,008	1,169,387	1,322,322	13.1%	1,325,380	1,361,190
SALES OF SERVICES	789,724	819,615	846,206	890,430	933,680	4.9%	935,550	977,550
CEMETERY REVENUE	167,223	115,929	223,980	158,850	157,500	-0.8%	160,650	165,440
PARKING REVENUES	59,216	55,296	67,009	66,100	65,200	-1.4%	67,160	69,180
OTHER OPERATING REVENUE	795,946	410,892	547,624	662,825	1,516,016	128.7%	626,931	1,134,989
TOTAL EXPENDITURES	8,509,864	8,584,139	9,667,744	11,205,519	11,556,770	3.1%	10,672,592	11,091,129
CITY COMMISSION	103,186	93,148	127,110	138,075	145,375	5.3%	148,950	15,390
CITY MANAGER	296,549	276,440	308,279	353,190	376,145	6.5%	388,720	404,290
CITY CLERK	166,400	157,724	164,983	179,580	181,865	1.3%	182,120	189,690
MGMT INFORMATION	268,557	242,045	279,444	366,200	408,135	11.5%	422,040	437,740
FINANCE/TREASURY	375,715	362,550	434,037	563,925	567,260	0.6%	570,290	592,590
CITY ASSESSOR	66,793	67,521	69,121	88,565	82,918	-6.4%	86,660	89,270
ELECTIONS SERVICES	44,178	50,038	51,052	118,865	130,320	9.6%	135,450	139,850
CITY ATTORNEY/LEGAL SERVICES	154,757	114,702	118,796	152,500	155,500	2.0%	167,450	172,480
OTHER GENERAL GOVERNMENT	260,237	260,624	201,635	293,661	322,661	9.9%	364,850	394,300
CITY HALL MAINTENANCE	119,794	138,327	105,524	116,605	150,955	29.5%	154,470	159,360
DMS YARD MAINTENANCE	73,419	64,844	76,472	83,845	85,505	2.0%	94,160	97,410
POLICE DEPARTMENT	3,621,198	3,809,062	4,151,645	4,401,410	4,566,813	3.8%	4,801,370	5,058,720
FIRE DEPARTMENT	1,171,599	1,076,153	1,130,476	1,225,185	1,160,515	-5.3%	1,284,140	1,349,700
DMS ADMINISTRATIONS	225,839	249,156	273,347	354,305	311,055	-12.2%	331,770	384,500
STREET LIGHTING SERVICES	183,289	187,687	189,848	195,000	195,000	0.0%	200,850	206,880
CEMEMTERY MAINTENANCE	124,744	117,118	144,589	158,680	178,550	12.5%	184,700	191,070
SPECIAL EVENTS	124,882	31,482	98,301	181,175	145,475	-19.7%	148,950	154,100
PARKING SYSTEM	45,195	37,995	32,653	63,350	51,800	-18.2%	58,150	60,050
MISCELLANEOUS DMS SERVICES	1,731	747	1,188	2,375	2,290	-3.6%	2,890	2,980
PARKS & PUBLIC PROPERTY	159,285	214,606	173,806	212,380	218,655	3.0%	227,380	235,060
DMS SERVICES - DDA DISTRICT	172,886	184,168	214,126	176,225	177,440	0.7%	172,280	178,320
CAPITAL OUTLAY	65,181	202,655	217,899	1,360,800	1,530,700	12.5%	110,000	110,000
DEBT SERVICE	28,515	30,705	30,064	32,565	32,412	-0.5%	31,119	30,989
TRANSFER OUT TO OTHER SOURCES	655,935	614,643	1,073,350	387,058	379,426	-2.0%	403,833	436,390

GENERAL FUND SUMMARY BY DEPARTMENT



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.

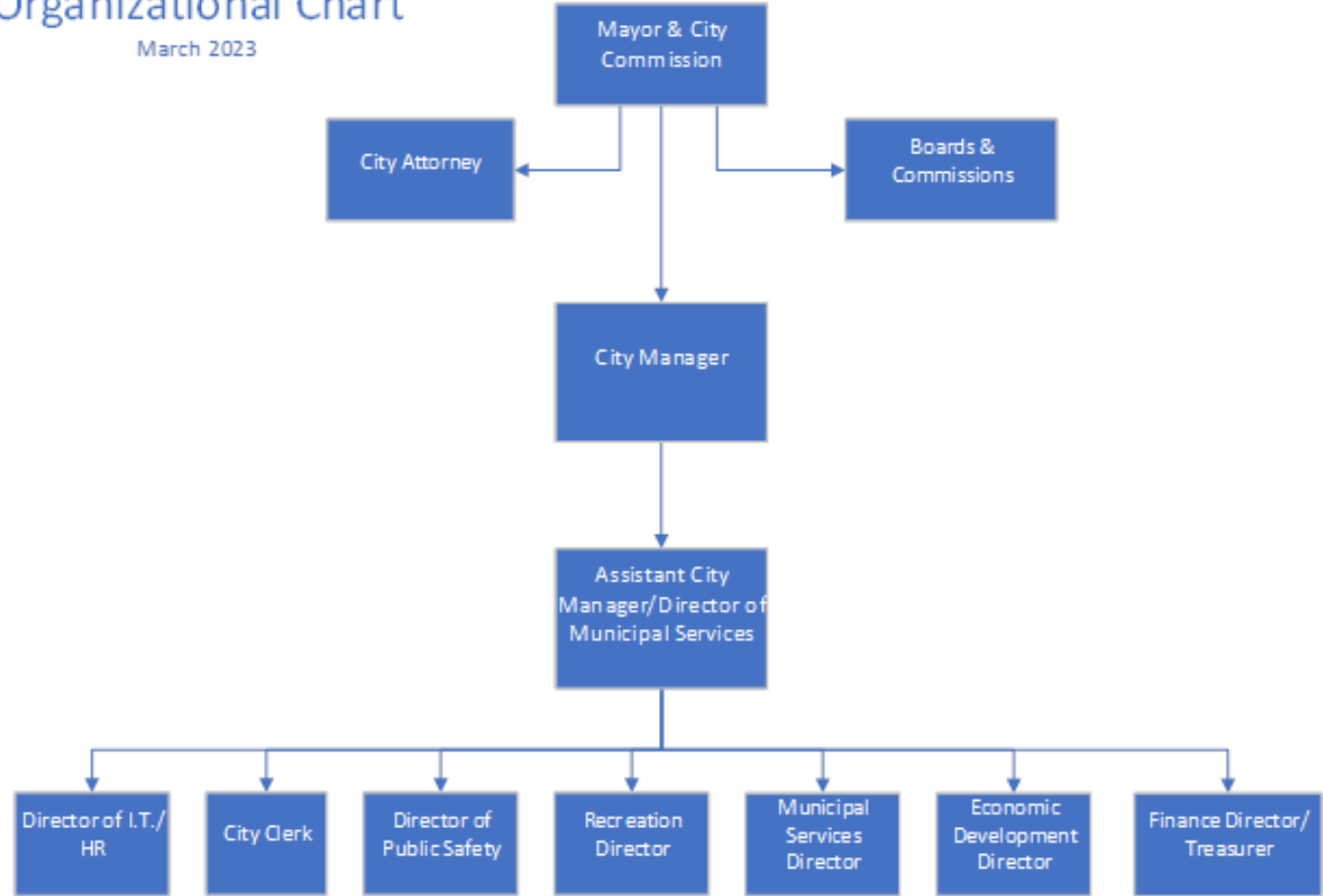
In the 2019/20 fiscal year, the City Commission authorized the addition of one sergeant for the Police Department, moving from three to four. However, even with the addition of the sergeant, the Police Department staff remained at 17 full-time members.

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 2023/24 fiscal year, there are no additional request at this time.

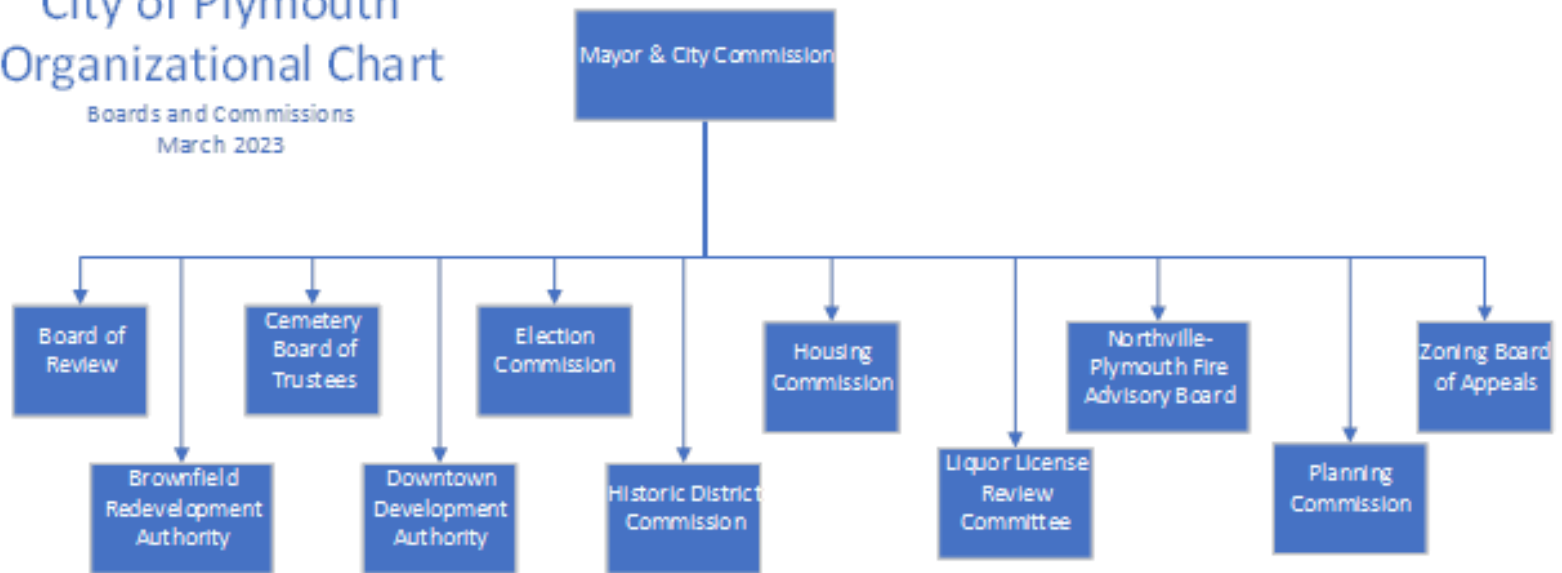
ORGANIZATIONAL CHARTS

City of Plymouth
Organizational Chart
March 2023



City of Plymouth Organizational Chart

Boards and Commissions
March 2023

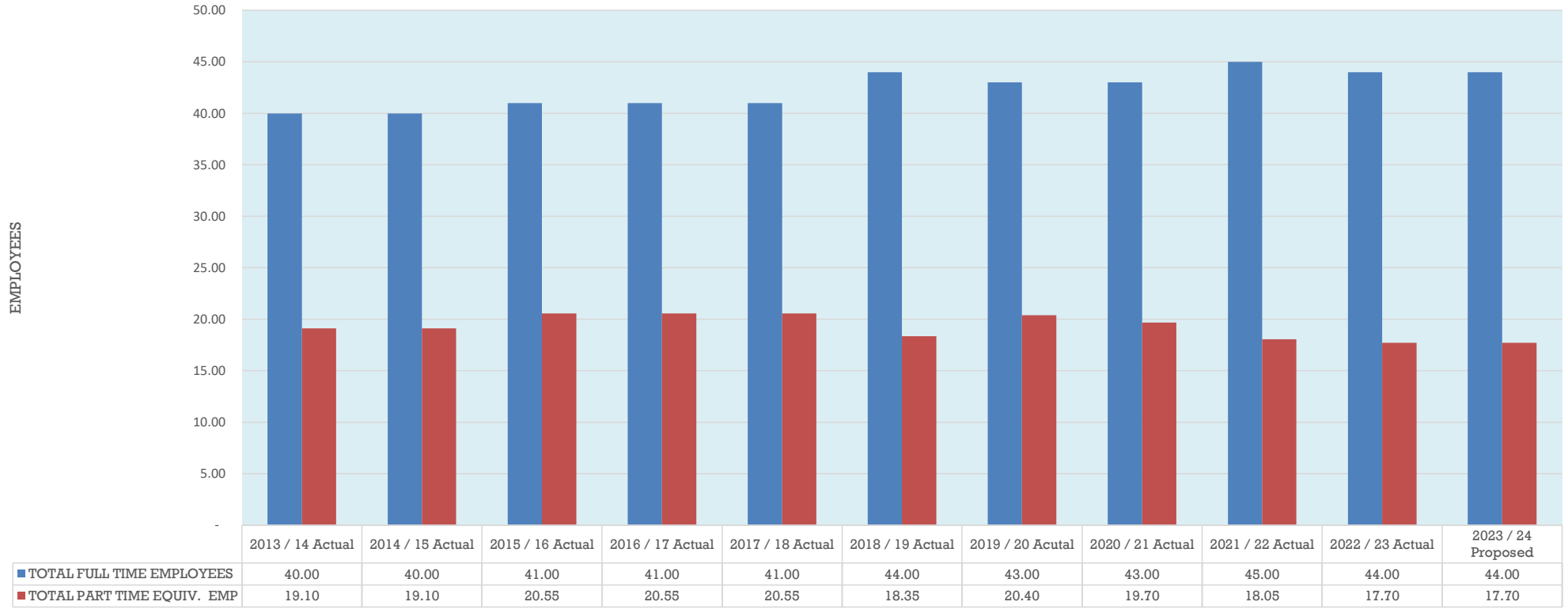


Staffing Levels	2013 / 14 Actual	2014 / 15 Actual	2015 / 16 Actual	2016 / 17 Actual	2017 / 18 Actual	2018 / 19 Actual	2019 / 20 Actual	2020 / 21 Actual	2021 / 22 Actual	2022 / 23 Actual	2023 / 24 Proposed
ADMINISTRATION											
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Director 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
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 / Economic Development Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Asst. Community Development Director/GIS	-	-	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50
Community Development Office Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Comm Dev Asst/Code Enforcement (1/2)	-	-	0.50	0.50	0.50	0.25	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	-	-	-	-	-	-	-	-	-
DDA Communications/Marketing Director	-	-	-	-	-	1.00	1.00	1.00	1.00	-	-
Administration Full-Time	11.00	11.00	10.50	10.50	11.50	12.75	10.75	10.75	11.75	10.75	10.75
Senior Accountant	-	-	-	-	-	-	0.20	0.20	0.20	-	-
Staff Accountant	-	-	-	-	-	-	-	-	-	0.20	0.20
Front office Account Clerks (3)	1.60	1.60	1.80	1.80	1.80	1.00	1.80	1.80	1.80	1.80	1.80
Deputy Treasurer	-	-	-	-	-	0.80	0.90	0.90	-	-	-
Deputy Clerk	0.40	0.40	0.80	0.80	0.80	0.80	0.60	0.50	0.20	0.20	0.20
Assistant to the City Clerk	-	-	-	-	-	-	0.60	-	-	-	-
DDA Coordinator (1)	-	-	0.90	0.90	0.90	-	-	-	-	0.75	0.75
Assistant Community Development Director	0.40	0.40	0.80	0.80	0.80	-	-	-	-	-	-
Community Development Clerk	-	-	-	-	-	-	-	-	-	0.20	0.20
Seasonal Interns	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	-	-	-	-	0.45	0.45	0.45	0.45	0.45
Administration Part-Time	3.55	3.55	4.70	4.70	4.70	3.00	4.95	4.25	2.65	4.00	4.00
ADMINISTRATION TOTAL FTE	14.55	14.55	15.20	15.20	16.20	15.75	15.70	15.00	14.40	14.75	14.75

Staffing Levels	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 Actual	2023 / 24 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	1.00
Assistant Director	-	-	-	-	-	-	-	-	-	-	-
Assistant Director - Operations	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director - Public Utilities	-	-	-	-	-	0.75	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	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	-	-	-	-	-	-	-
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	0.50
Municipal Services Full-Time	11.00	11.00	11.50	11.50	10.50	12.25	12.25	12.25	12.25	12.25	12.25
Admin. Assistants (2)	1.90	1.90	1.40	1.40	1.40	1.40	1.50	1.50	1.50	1.40	1.40
Temporary/Seasonal Labor (6)	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Municipal Services Part-Time	5.65	5.65	5.15	5.15	5.15	5.15	5.25	5.25	5.25	5.15	5.15
MUNICIPAL SERVICES TOTAL FTE	16.65	16.65	16.65	16.65	15.65	17.40	17.50	17.50	17.50	17.40	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	1.00
Maintenance	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Recreation Full-Time	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	4.00	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	-	-	-	-	-	-
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	-	-
Recreation Part-Time	8.10	8.10	8.90	8.90	8.90	8.40	8.40	8.40	8.40	6.80	6.80
RECREATION TOTAL FTE	10.10	10.10	10.90	10.90	10.90	10.40	11.40	11.40	12.40	10.80	10.80

Staffing Levels	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 Actual	2023 / 24 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	4.00	4.00	4.00	4.00	4.00
Police Officers	10.00	10.00	11.00	11.00	11.00	11.00	10.00	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	17.00	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	0.95	0.95	0.95
Police Department Part-Time	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.75	1.75	1.75
POLICE DEPT TOTAL FTE	17.80	17.80	18.80	18.80	18.80	18.80	18.80	18.80	18.75	18.75	18.75
GRAND TOTAL (excluding Fire)	59.10	59.10	61.55	61.55	61.55	62.35	63.40	62.70	63.05	61.70	61.70
FIRE DEPARTMENT											
Admin. Secretary	-	-	-	-	-	-	-	-	-	-	-
Firefighters	-	-	-	-	-	-	-	-	-	-	-
Captains	-	-	-	-	-	-	-	-	-	-	-
Fire Chief	-	-	-	-	-	-	-	-	-	-	-
FIRE DEPT TOTAL FTE	-	-	-	-	-	-	-	-	-	-	-
TOTAL FULL TIME EMPLOYEES	40.00	40.00	41.00	41.00	41.00	44.00	43.00	43.00	45.00	44.00	44.00
TOTAL PART TIME EQUIV. EMP	19.10	19.10	20.55	20.55	20.55	18.35	20.40	19.70	18.05	17.70	17.70
GRAND TOTAL (including Fire)	59.10	59.10	61.55	61.55	61.55	62.35	63.40	62.70	63.05	61.70	61.70
* NOT INCLUDED IN ABOVE: Election workers; electrical, plumbing, heating inspectors paid a percentage of permit fees											

FULL-TIME EQIVALENT 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 10.2499.

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 2023, 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 .9912, representing the ninth rollback for the General Fund since the 2005 tax year.

CITY TAX BASE ANALYSIS

	2021	2022				
	(A) TAXABLE VALUE	(B) LOSSES	(C) ----- TAXABLE ----- ADJ	(D) ADDNS	(E) SEV	(F) TAXABLE VALUE
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
Comml/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

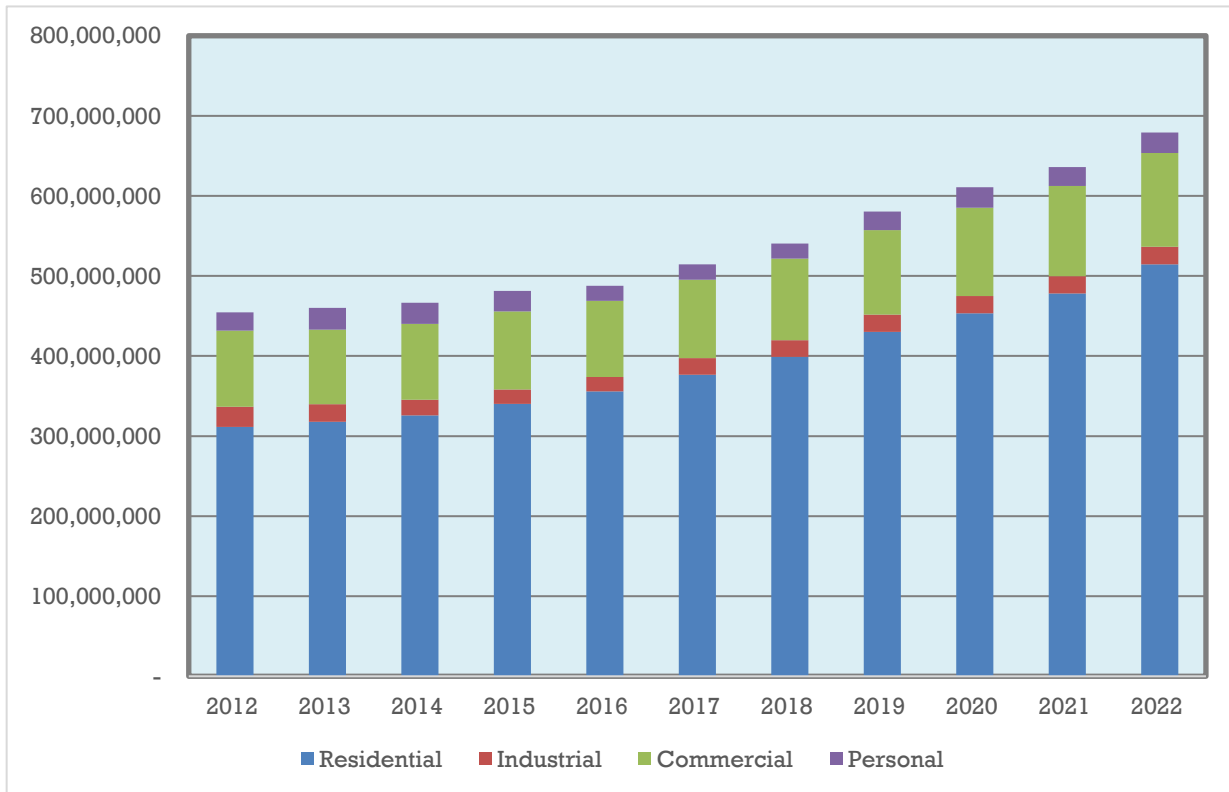
** IFT Taxable Value and SEV are the taxbases subject to tax abatement. They are shown as one-half of the actual values in order to simplify the millage rate analysis, since the tax abatement process levies one-half of the normal millage rate.

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	1.2500	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	CommCol 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	5.4643	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	5.4643	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	5.4643	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	5.4643	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	5.4643	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	5.4520	0.2992	42.5557
2022 / 23	6.0000	0.0000	4.0000	10.0000	15.1110	6.8807	0.9335	0.2075	2.2700	1.4284	0.0000	5.4397	0.2984	42.5392

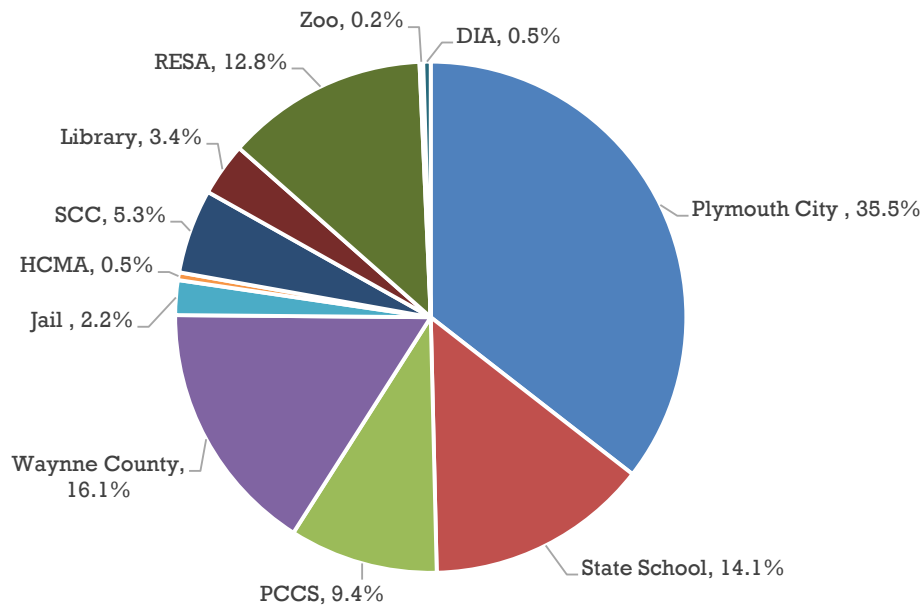
* Non-Principal Residence Exemption taxpayers pay an additional school levy of 18 mills.
 Library millage - in 1994 voters approved operating millage and a bond issue for a new public library.
 County millage - in 1995 and 2006 voters approved new parks and recreation millage levies.
 - in 2008 voters 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

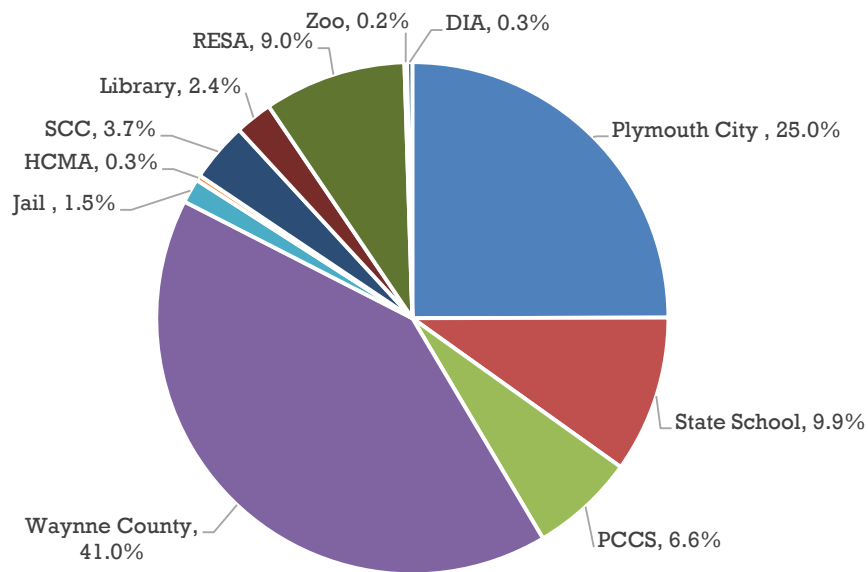
	Homestead				Non-Homestead			
	2018	2019	2020	2021	2018	2019	2020	2021
SINCE PROP "A":								
Taxable Value	100,000	101,600	103,226	103,535	150,000	152,400	154,838	155,303
TAX TOTAL	4,158	4,233	4,368	4,404	8,937	9,092	9,339	9,402
WITHOUT PROP "A":								
Taxable Value	100,000	109,630	123,016	135,330	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

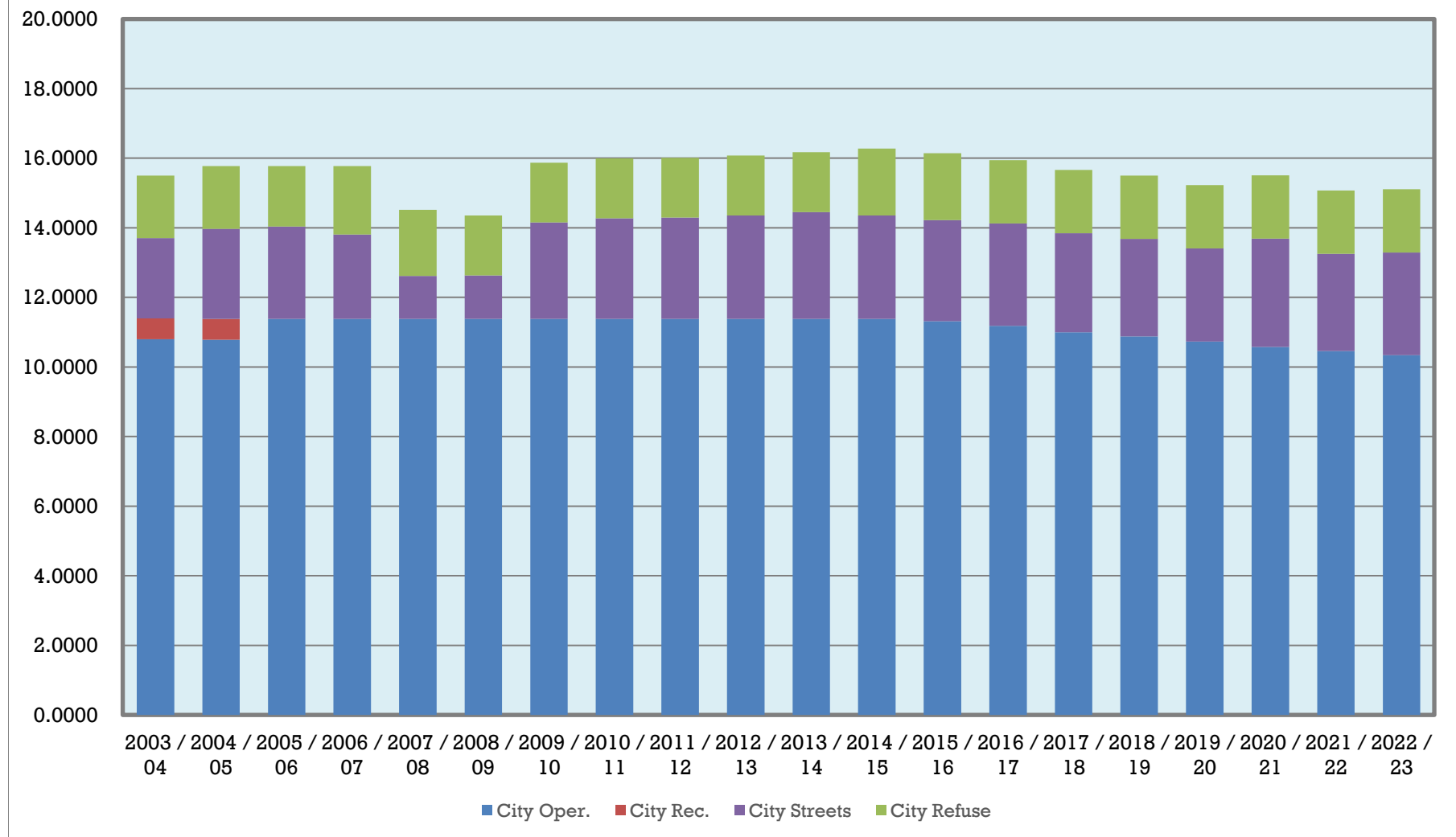
FYE 2022 Homestead Tax Rate



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:

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:	10.0102	2.0001
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.

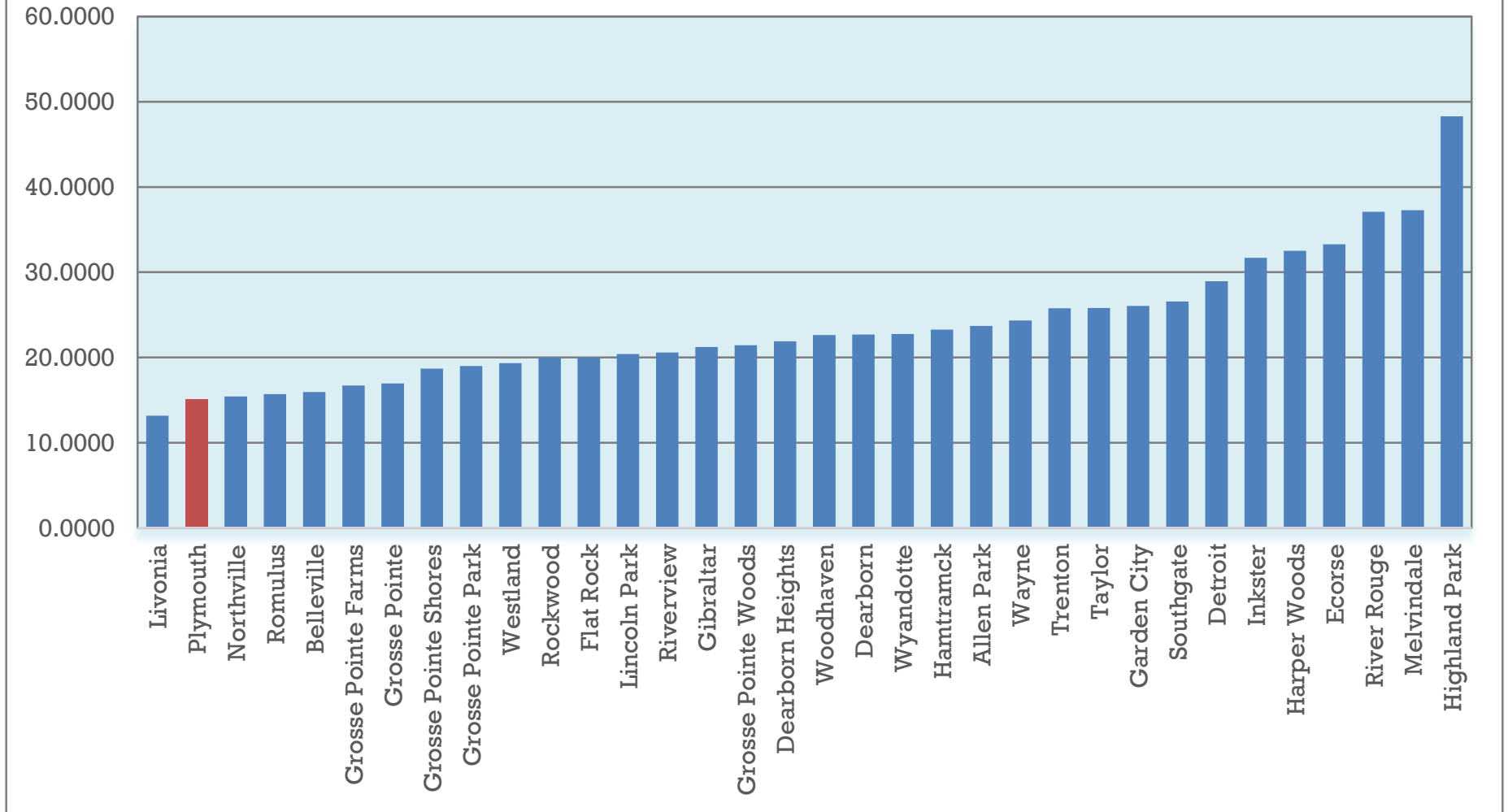
The Truth-in-Taxation Formula indicates the actual operating millage rate which may be levied for the next fiscal year without calling a special public hearing to consider a tax increase by raising the millage rate within the Headlee-formula maximum limit. Because the City currently establishes its annual 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	---

2022 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 2023 / 2024

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 2023 tax year the DDA will capture \$59,081,657 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 \$1,497,600 but the anticipated levy in the new 2022/23 fiscal year is expected to increase to a new high of \$1,547,100 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 2023/24 will again increase to \$19,845,629 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 2023/24 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).

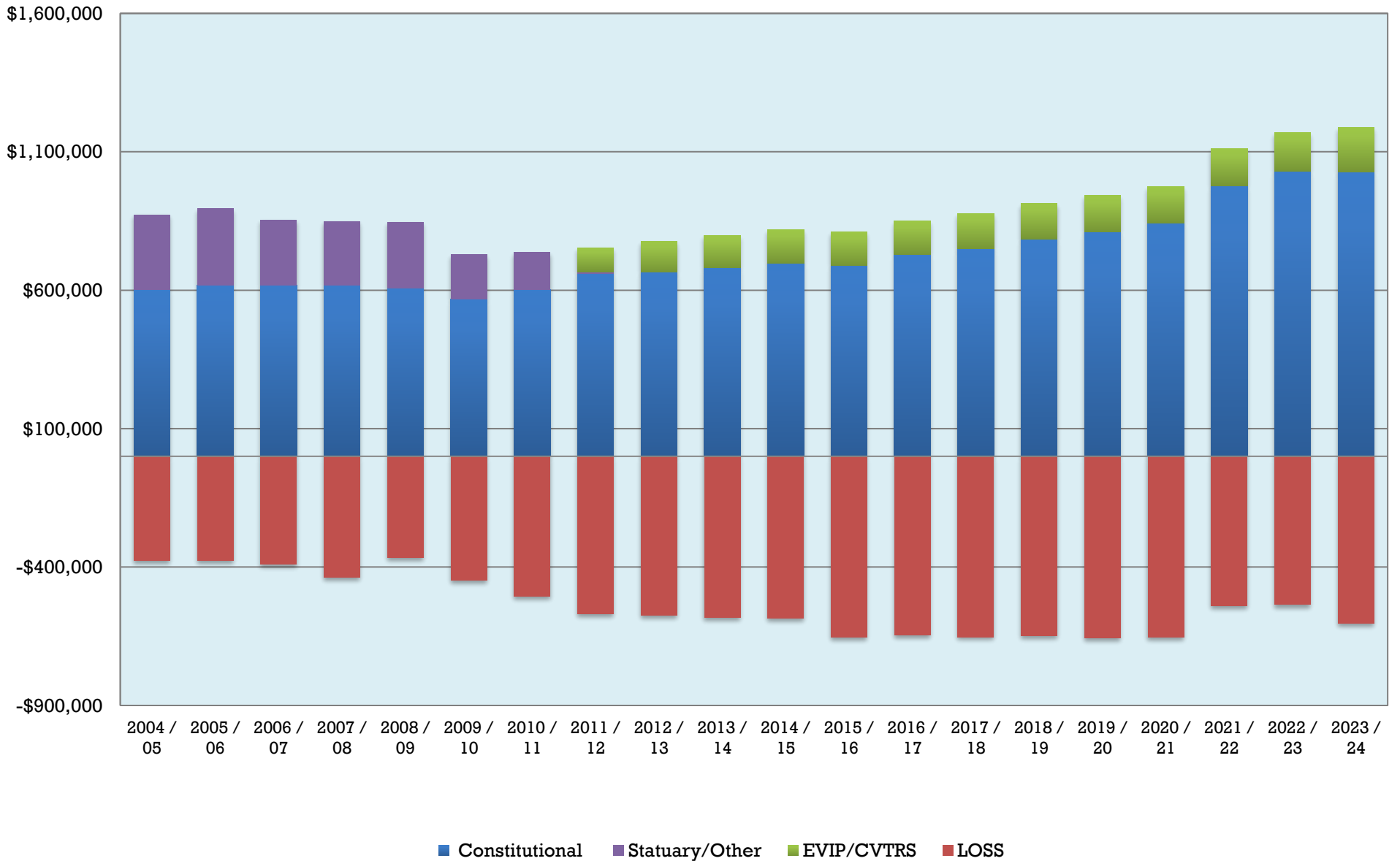
The revenue sharing population is defined by the Glenn Steil State Revenue Sharing Act of 1971, 1971 Public Act 140, as amended (MCL 141.903(1)). For purposes of distributing revenue, population is based on the most recent census adjusted by 50% for any institutional population.

- 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 2023/24 fiscal year, the City of Plymouth is expected to receive an estimated \$1,025,832. 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

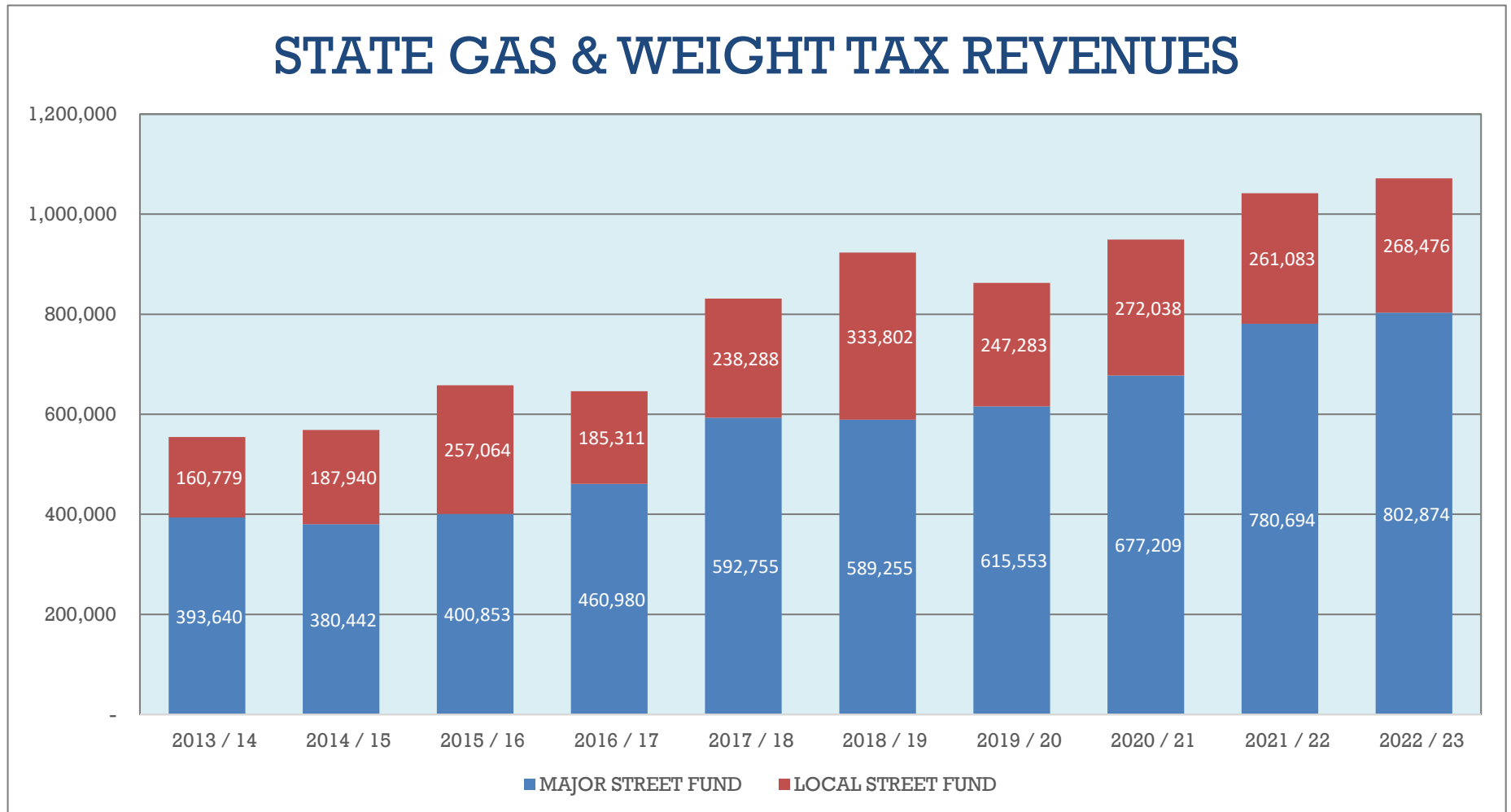
2020 / 21 SALES TAX	Constit. Share	Statutory % Share	EVIP / CVTRS	CVTRS Suppl	Fiscal Year Actual
8/31	115,418	0	21,994		137,412
10/31	160,543	0	21,994		182,537
12/31	153,461	0	21,994		175,455
2/28	132,388	0	21,994		154,382
4/30	137,396	0	21,994		159,390
6/30	142,798	0	21,994		164,792
TOTAL	842,004	0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

FISCAL YEAR	MAJOR STREET FUND				LOCAL STREET FUND				TOTAL
	Gas & Weight	Local Rds	Special	Major	Gas & Weight	Local Rds	Special	Local	Gas & Weight
	Taxes	Program	Distrib	Street	Taxes	Program	Distrib	Street	Tax
				Totals				Totals	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. However, 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, the 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 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 2020. 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	Bags Tags	Carts per/mo	Pct. Change
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	1,136,770	3,926	398,360	36,052	1,575,109	306,403	780,180	-	378,191	1,464,774	1,388,457	1.82	3.00	10.25	0%
*2023	1,141,030	3,363	318,792	21,681	1,484,866	278,088	517,829	-	281,518	1,077,435	1,795,888	1.82	3.00	10.25	0%
**2023	1,141,030	4,484	425,056	28,908	1,599,477	370,784	690,439	-	375,357	1,436,580	1,551,355	1.82	3.00	10.25	0%
PROPOSED 2024	1,148,630	5,000	415,050	90,735	1,659,415	423,865	695,000	-	540,550	1,659,415	1,551,355	1.82	3.00	10.25	0%

* Through first nine months of fiscal year 2022 / 23

** Projected through June 30, 2023

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 2021/22 fiscal year, water and sewer operations will transfer \$800,000 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 2023/24 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 has reviewed the proposed water and sewer rate analysis at Budget Session #1 on April 6, 2023. At that time, however, we did not know the total impact of the changes to the rate structure from GLWA. The analysis that follows includes the impact of the cost increases imposed for both water and sewer. The results of the water and sewer rate analysis indicate that, due to those increases, there is a proposed increase of \$.89 per thousand gallons of water consumed. This is an increase of 6.43%.

Following on pages 66 through 67 is the recommendation from the City Administration which is based on updated data through March of 2023, and which will be presented to the City Commission at a regular Commission meeting on June 5, 2023, recommending the adoption of the proposed rate increase of \$.89 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	\$109.80	\$140.58	\$261.94
Proposed Average Costs	\$11.56	\$116.64	\$149.76	\$277.96

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		\$6.10	\$7.81		
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	\$ 10.59	\$ 0.25	\$ 0.03342	310,000			
Water Usage Rate Converted to Fixed Costs	\$ 462,922	\$ 472,314	\$ 9,392	N/A	N/A	\$ 9,392		2.03%
Fixed Water Charge	\$ 684,000	\$ 708,000	\$ 24,000	N/A	N/A	\$ 24,000		3.51%
Sewer Usage Rate	\$ -	\$ -	\$ -	\$ -	305,000			
Sewer Usage Rate converted to Fixed Cost	\$ 1,478,802	\$ 1,469,522	\$ (9,280)	N/A	N/A	\$ (9,280)		-0.63%
Fixed Administrative Costs	\$ -	\$ -	\$ -	N/A	N/A	\$ -		
Fixed Excess Flow Charges	\$ -	\$ -	\$ -	N/A	N/A	\$ -		
TOTAL RATE/FIXED COST CHANGES	\$ 2,625,724	2,649,836	24,112			\$ 24,112	\$ 0.08	0.92%
OTHER OPERATING COST CHANGES	\$ 2,185,017	\$ 2,422,445	\$ 237,428	N/A	N/A	\$ 237,428	\$ 0.77	10.87%
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	\$ 4,940	\$ (9,221)			\$ (9,221)		
WTUA Assignment of Additional Capacity	\$ 187,912	\$ 187,912	\$ 0			\$ 0		
TOTAL DEBT SERVICE COST CHANGES	\$ 472,073	\$ 467,852	\$ (4,221)			\$ (4,221)	\$ (0.01)	-0.89%
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						\$ 257,320	\$ 0.83	n/a
COST INCREASE CONVERTED TO RATE /1000 GALLONS*						\$ 0.83		
CURRENT COMBINED WATER/SEWER RATE						\$ 13.08		
RATE NEEDED TO COVER 2021 / 2022 COST - INCREASE/DECREASE*						\$ 13.91	\$ 0.83	6.35%
RATE RECOMMENDED FOR 2022 / 2023						\$ 13.91	\$ 0.83	6.35%

Existing Rates:	Water - \$ 5.71	Sewer - \$ 7.37
* Proposed Changes:	Water - \$.39	Sewer - \$.44
Proposed Rate:	Water - \$ 6.10	Sewer - \$ 7.81

* 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	2,542,426	2,178,416	364,010	(254,395)	1,245,951	449,646	587,465	498,218	63,593	757,217	2.36	3.10	5.46	9%
2001	2,618,902	2,287,079	331,823	164,644	1,410,595	464,919	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	4,554,855	4,808,749	(253,894)	(259,642)	14,987,812	1,140,814	1,742,626	929,255	2,789,046	3,438,148	5.71	7.37	13.08	3%
*2023	3,721,222	4,282,503	(561,281)	342,494	15,918,734	720,894	1,220,618	217,355	2,331,021	3,713,148	6.10	7.81	13.91	9%
**2023	4,961,630	5,710,004	(748,374)	355,401	15,226,189	961,192	1,627,490	289,807	4,847,128	5,324,191	6.10	7.81	13.91	9%
PROPOSED 2024	5,152,425	4,202,640	949,785	871,245	16,789,979	1,077,740	1,405,560	690,000	5,028,373	8,009,834	6.48	8.32	14.80	6%

* Through nine months of fiscal year 2022/23

** Projected through June 30, 2023

WATER USAGE / WASTEWATER FLOW

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

	2013 / 14	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018/19	2019/20	2020/21	2021/22	2022/23
July	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 ▼	5,325.0 ▲
August	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 ▼	5,157.0 ▲
September	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 ▼	5,626.7 ▲
October	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 ▼	3,782.4 ▲
November	2,921.8 ▼	2,870.0 ▼	2,891.3 ▲	2,792.8 ▼	2,934.7 ▲	2,967.7 ▲	3,341.4 ▲	2,918.8 ▼	2,943.0 ▲	2,987.0 ▲
December	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 ▲	3,205.6
January	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 ▲	3,140.3
February	3,279.0 ▲	2,993.2 ▼	2,798.0 ▼	2,772.4 ▼	2,750.4 ▼	3,218.3 ▲	2,859.4 ▼	3,150.3 ▲	2,835.0 ▼	2,948.2
March	3,649.0 ▲	3,208.3 ▼	2,911.9 ▼	2,976.7 ▲	3,220.5 ▲	3,109.7 ▼	2,902.4 ▼	3,139.6 ▲	2,868.9 ▼	2,970.3
April	3,297.3 ▲	2,765.9 ▼	2,937.8 ▲	2,903.0 ▼	2,967.2 ▲	2,885.8 ▼	2,618.8 ▼	2,946.2 ▲	2,960.0 ▲	2,841.7
May	3,726.2 ▼	3,248.6 ▼	3,703.6 ▲	3,418.0 ▼	3,662.6 ▲	3,285.6 ▼	3,136.6 ▼	3,979.8 ▲	3,746.1 ▼	3,620.8
June	4,077.5 ▼	3,463.2 ▼	5,198.7 ▲	5,085.5 ▼	4,765.2 ▼	3,771.4 ▼	5,075.0 ▲	4,915.5 ▼	4,984.3 ▲	4,991.6
TOTAL	44,217.4	39,979.4	43,100.2	44,368.8	45,587.4	43,608.1	44,729.6	46,961.6	44,179.2	46,596.6
Average	3,684.8	3,331.6	3,591.7	3,697.4	3,799.0	3,634.0	3,727.5	3,913.5	3,681.6	3,883.1

* 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

	2013 / 14	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018/19	2019/20	2020/21	2021/22	2022/23
July	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 ▼	39,833.7 ▲
August	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 ▼	38,577.0 ▲
September	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 ▲	42,090.8 ▲
October	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 ▼	28,293.9 ▲
November	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 ▲	22,344.4 ▲
December	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 ▲	23,979.5
January	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 ▲	23,490.8
February	24,528.6 ▲	22,390.6 ▼	20,930.4 ▼	20,738.9 ▼	20,574.4 ▼	20,747.9 ▲	21,389.7 ▼	23,565.8 ▲	21,207.2 ▼	22,054.3
March	27,296.3 ▲	23,999.7 ▼	21,782.5 ▼	22,267.2 ▲	24,091.0 ▲	22,713.5 ▼	21,711.4 ▼	23,485.8 ▲	21,460.8 ▼	22,219.3
April	24,665.5 ▲	20,690.3 ▼	21,976.2 ▲	21,715.9 ▼	22,196.1 ▼	21,962.7 ▼	19,589.9 ▼	22,039.0 ▲	22,142.3 ▲	21,257.1
May	27,873.8 ▼	24,301.2 ▼	27,704.8 ▲	25,568.3 ▼	27,398.1 ▲	26,890.4 ▼	23,463.3 ▼	29,770.9 ▲	28,022.7 ▼	27,085.6
June	30,501.7 ▼	25,906.5 ▼	38,888.9 ▲	38,042.1 ▼	35,646.1 ▼	37,525.7 ▲	37,963.5 ▲	36,770.4 ▼	37,285.1 ▲	37,339.7
TOTAL	330,768.3	299,065.9	322,411.0	331,900.8	341,016.5	334,336.6	334,599.8	351,296.2	330,482.5	348,566.1
Average	27,564.0	24,922.2	26,867.6	27,658.4	28,418.0	27,861.4	27,883.3	29,274.7	27,540.2	29,047.2

* 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

	2013 / 14	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018/19	2019/20	2020/21	2021/22	2022/23
July	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 ▼	34,820.0 ▼
August	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 ▼	26,861.0 ▼
September	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 ▼	36,494.0 ▲
October	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 ▼	34,094.0 ▼
November	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 ▼	24,465.0 ▲
December	19,144.0 ▼	18,961.0 ▼	19,400.0 ▲	21,889.0 ▲	21,511.0 ▲	19,975.0 ▼	21,679.0 ▲	19,664.0 ▼	20,777.0 ▲	19,389.0 ▼
January	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 ▼	20,100.0 ▼
February	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 ▲	17,728.0 ▼
March	19,549.0 ▲	18,965.0 ▼	18,092.0 ▼	17,175.0 ▼	19,201.0 ▲	18,619.0 ▼	20,570.0 ▲	21,109.0 ▲	19,412.0 ▼	20,363.7
April	23,172.0 ▲	22,921.0 ▼	22,404.0 ▲	22,252.0 ▲	21,913.0 ▼	21,443.0 ▼	18,985.0 ▼	19,888.0 ▲	21,418.0 ▲	20,097.0
May	19,689.0 ▲	18,429.0 ▼	21,124.0 ▲	18,746.0 ▼	20,056.0 ▲	20,920.0 ▲	15,394.0 ▼	19,375.0 ▲	17,397.0 ▼	17,388.7
June	24,874.0 ▼	23,823.0 ▼	25,436.0 ▲	26,123.0 ▼	25,311.0 ▼	21,900.0 ▼	22,580.0 ▲	24,698.0 ▲	22,424.0 ▼	23,234.0
Total	297,878.0	277,015.0	283,368.0	308,487.0	304,770.0	300,279.0	283,812.0	313,736.0	292,703.0	295,034.3
Average	24,823.2	23,084.6	23,614.0	25,707.3	25,397.5	25,023.3	23,651.0	26,144.7	24,391.9	24,586.2
Rates										
Water	\$ 4.75	\$ 4.94	\$ 4.94	\$ 5.07	\$ 5.26	\$ 5.33	\$ 5.33	\$ 5.35	\$ 5.71	\$ 5.71
Sewer	\$ 6.14	\$ 6.40	\$ 6.40	\$ 6.56	\$ 6.81	\$ 6.90	\$ 6.90	\$ 7.37	\$ 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

	2013 / 14	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018/19	2019/20	2020/21	2021/22	2022/23
July	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)	5,013.7
August	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	11,716.0
September	44.6	(4,297.2)	1,625.4	(8,564.6)	876.8	(2,525.9)	489.1	(2,362.5)	2,512.2	5,596.8
October	(7,979.4)	(5,671.7)	(6,023.2)	(8,254.4)	(8,570.8)	(6,165.5)	(5,320.2)	(12,782.0)	(10,658.9)	(5,800.1)
November	(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	(2,120.6)
December	5,005.3	2,837.9	2,231.4	1,430.0	3,026.5	3,768.9	4,796.7	2,810.4	2,211.3	4,590.5
January	691.7	3,239.6	1,247.7	224.9	(1,161.2)	2,875.2	2,497.1	794.7	3,005.5	3,390.8
February	4,572.6	1,624.6	3,431.4	3,323.9	2,823.4	1,092.9	1,731.7	6,079.8	1,052.2	4,326.3
March	7,747.3	5,034.7	3,690.5	5,092.2	4,890.0	4,094.5	1,141.4	2,376.8	2,048.8	1,855.7
April	1,493.5	(2,230.7)	(427.8)	(536.1)	283.1	519.7	604.9	2,151.0	724.3	1,160.1
May	8,184.8	5,872.2	6,580.8	6,822.3	7,342.1	5,970.4	8,069.3	10,395.9	10,625.7	9,697.0
June	5,627.7	2,083.5	13,452.9	11,919.1	10,335.1	15,625.7	15,383.5	12,072.4	14,861.1	14,105.7
Total	32,890.3	22,050.9	39,043.0	23,413.8	36,246.5	34,057.6	50,787.8	37,560.2	37,779.5	53,531.8
Average	2,740.9	1,837.6	3,253.6	1,951.2	3,020.5	2,838.1	4,232.3	3,130.0	3,148.3	4,461.0
% unbilled	10%	7%	12%	7%	11%	10%	15%	11%	11%	15%

* 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
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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

The 2022 Construction Program:

Byron.....Main to Harvey
 Union.....Penniman to Church
 Carol/S. Evergreen.....McKinley to Beech
 Rectangular Rapid Flashing Beacon (RRFB) Signals at Five Locations

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
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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	432,008					609,608	1.23
459,204	2008 / 09			193,475	418,083					611,558	1.25
451,635	2009 / 10			193,275	423,083		624,280			1,240,638	2.77
439,067	2010 / 11			197,875	422,483		651,805			1,272,163	2.89
430,537	2011 / 12			197,075	436,483		663,993			1,297,550	2.91
414,693	2012 / 13			-	429,483		475,055	353,793		1,258,330	2.97
415,478	2013 / 14			-	382,541		497,493	368,250		1,248,284	3.07
426,225	2014 / 15			-	-	400,849	528,618	369,150		1,298,617	2.97
435,687	2015 / 16			-	-	408,743	543,055	369,950		1,321,748	2.91
440,812	2016 / 17			-	-	413,309	366,368	580,650		1,360,327	2.94
479,038	2017 / 18			-	-	627,732	405,680	352,050		1,385,462	2.85
503,996	2018 / 19			-	-	639,009	443,118	355,750		1,437,877	2.80
541,763	2019 / 20						1,163,680	339,150		1,502,830	2.68
569,073	2020 / 21							1,115,750	733,350	1,849,100	3.11
578,751	2021 / 22							1,100,900	732,750	1,833,650	2.79
610,351	2022 / 23							1,070,600	731,350	1,801,950	2.95
650,190	2023 / 24							1,040,300	734,150	1,774,450	2.73
663,194	2024 / 25								735,950	735,950	1.11
676,458	2025 / 26								731,750	731,750	1.08
689,987	2026 / 27								731,750	731,750	1.06
703,787	2027 / 28								732,250	732,250	1.04
717,862	2028 / 29								732,150	732,150	1.02
732,220	2029 / 30								736,450	736,450	1.01
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 2023 - 2024 City Budget Hearing for June 5, 2023. The adjustments to 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
	2023 / 24	2022 / 23	2023 / 24
General Fund Operating	10.3410 Mills	10.3410 Mills	10.3410 Mills
2012 / 2020 Debt	Unlimited	2.9500 Mills	2.7300 Mills
Solid Waste / Recycling	2.0661 Mills	1.8200 Mills	1.8200 Mills
GRAND TOTAL LEVY	12.4071 Mills	15.1110 Mills	14.8910 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 2023/24 of 14.8910 mills is .2200 mills less than that for the previous fiscal year.

RESOLUTION

2023-2024 CITY BUDGET HEARING

WHEREAS, the 2023-2024 City Budget was presented to the City Commission by the City Manager on April 3, 2023, and was reviewed by the City Commission with the Administration during a 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 2023-2024 City Budget, as revised, in accordance with the following notice:

NOTICE OF PUBLIC HEARING

City of Plymouth
NOTICE OF PUBLIC HEARING
2023 - 2024 PROPOSED CITY BUDGET

Notice is hereby given that a public hearing will be held on Monday, June 5, 2023, at 7:00 P.M. in the Commission Chambers of City Hall at 201 South Main Street for the purpose of discussing and receiving public comments on the proposed 2023 - 2024 City Budget.

Proposed 2023 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 2023 proposed millage levies for the City of Plymouth:

The 2023 tax rate for City operating millage is proposed to be 10.2499 mills, which is .0911 mills less than the 2022 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 10.2499 mills, as adjusted by the Headlee millage roll-back formula.

The 2023 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 2.7300 mills, which is .2200 mills less than the 2022 tax rate.

The 2023 tax rate for City solid waste and recycling millage is proposed to be 1.8200 mills which is the same as the 2022 tax rate.

The total City millage for all purposes is proposed to be 14.7999 mills for 2023, which is .3111 mills less than the 2022 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, 2023 and the Winter Levy due December 1, 2023 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 2023 by

the proposed factors, all 2023 equalization factors will be set at 1.0000.

2023 - 2024 Proposed City Budgets

The budgets for the various funds of the City of Plymouth are proposed for 2023/24 as follows:

Revenues		Expenditures	
GENERAL FUND			
Property taxes	\$ 7,007,370	Administration	\$ 2,370,179
Licenses & Permits	3,700	Buildings & Grounds	236,460
Federal Grants	550,982	Police Department	4,566,813
State-shared Revenue	1,322,322	Fire Department	1,160,515
Sales of Service	933,680	Public Works Dept	884,170
Cemetery Revenue	157,500	Recreation & Culture	396,095
Parking Revenue	65,200	Capital Outlay	1,530,700
Other Revenue	650,540	Debt Service	32,412
Transfers-In	865,476	Transfers-Out	379,426
REVENUE TOTAL	\$ 11,556,770	EXPENDITURE TOTAL	\$ 11,556,770
MAJOR STREET FUND			
Gas & Weight Tax	\$ 790,140		
Contrib & Other	17,734		
REVENUE TOTAL	\$ 807,874	EXPENDITURE TOTAL	\$ 807,874
LOCAL STREET FUND			
Gas & Weight Tax	\$ 263,380		
Contrib & Other	419,113		
REVENUE TOTAL	\$ 682,493	EXPENDITURE TOTAL	\$ 682,493
RECREATION FUND			
Contrib. From G/F	\$ 298,661		
Prog. Fees & Other	961,849		
REVENUE TOTAL	\$ 1,260,510	EXPENDITURE TOTAL	\$ 1,260,510
WASTE & RECYCLING FUND			
Property Taxes	\$ 1,171,500		
Sales of Service & Other	629,153		
REVENUE TOTAL	\$ 1,800,653	EXPENDITURE TOTAL	\$ 1,800,653

	Revenues	Expenditures
OTHER CITY FUNDS		
Budget Stabilization Fund	\$ 50	\$ 50
Cemetery Trust Fund	\$ 25,000	\$ 25,000
Parking Fund	\$ 180,010	\$ 180,010
Brownfield Re-Development Authority Fund	\$ 572,650	\$ 572,650
DDA Operating Fund	\$ 1,633,150	\$ 1,633,150
Building Fund	\$ 691,675	\$ 691,675
Neighborhood Services Fund	\$ 89,050	\$ 89,050
Drug Law Enforcement Fund	\$ 1,310	\$ 1,310
OWI Forfeiture Fund	\$ 3,060	\$ 3,060
Omnibus Forfeiture Fund	\$ 1,000	\$ 1,000
2012 GO Bond & 2002 Refunding Bond Debt Fund	\$ 1,088,201	\$ 1,088,201
2015 LTGO Cap Imp Bond Debt Fund - DDA	\$ 220,510	\$ 220,510
2015 LTGO Cap Imp Bond Debt Fund - W/S	\$ 223,390	\$ 223,390
2020 GO Debt Fund	\$ 765,559	\$ 765,559
Public Improvement Fund	\$ 1,000,050	\$ 1,000,050
Recreation Capital Improvement Fund	\$ 274,000	\$ 274,000
2015 LTGO Cap Imp Bond Construction Fund - DDA	\$ 1,200,000	\$ 1,200,000
DDA Capital Improvement Fund	\$ 300,050	\$ 300,050
2020 GO Bond Construction Fund	\$ 305,000	\$ 305,000
Water / Sewer Capital Improvement Fund	\$ 800,050	\$ 800,050
Water / Sewer Operating & Maintenance Fund	\$ 5,382,260	\$ 5,382,260
Brownfield Site Remediation Fund	\$ 50	\$ 50
Equipment Fund	\$ 1,028,463	\$ 1,028,463

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 2023 - 2024 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 10, 2023

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		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							
	I	30,300							
GO STREET PAVING BONDS Issued: 4/01/2020 - \$6,140,000	P	580,000	605,000	625,000	650,000	670,000	690,000	715,000	
	I	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								
	I								
LTGO PARKING PURCHASE/W-S UTILITY CAP IMP BONDS Issued: 1/28/2015 - \$3,500,000	P	415,000	425,000						
	I	25,300	8,500						
Principal Total		2,005,000	1,030,000	625,000	650,000	670,000	690,000	715,000	0
Interest Total		209,750	139,450	106,750	81,750	62,250	42,150	21,450	0
ANNUAL GRAND TOTAL		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		2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31
<u>GO Debt Funds</u>										
GO STREET PAVING BONDS/2002 REFUNDING BONDS Issued: 4/19/2012 - \$5,920,000	100.00%	P	1,010,000							
		I	30,300							
GO STREET PAVING BONDS Issued: 4/01/2020 - \$6,140,000	100.00%	P	580,000	605,000	625,000	650,000	670,000	690,000	715,000	
		I	154,150	130,950	106,750	81,750	62,250	42,150	21,450	
Principal Total			1,590,000	605,000	625,000	650,000	670,000	690,000	715,000	0
Interest Total			184,450	130,950	106,750	81,750	62,250	42,150	21,450	0
GO DEBT FUNDS TOTAL			1,774,450	735,950	731,750	731,750	732,250	732,150	736,450	0
<u>DDA Operating Fund</u>										
LTGO PARKING PURCHASE/W-S UTILITY CAP IMPROVEMENTS Issued: 1/28/2015 - \$3,500,000	42.86%	P	205,000	205,000						
		I	12,300	4,100						
Principal Total			205,000	205,000	0	0	0	0	0	0
Interest Total			12,300	4,100	0	0	0	0	0	0
DDA OPERATING FUND TOTAL			217,300	209,100	0	0	0	0	0	0

Payment Source	% Share		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	100.00%	P I								
LTGO PARKING PURCHASE/W-S UTILITY CAP IM Issued: 1/28/2015 - \$3,500,000	57.14%	P I	210,000 13,000	220,000 4,400						
Principal Total			210,000	220,000	0	0	0	0	0	0
Interest Total			13,000	4,400	0	0	0	0	0	0
WATER / SEWER OPERATING FUND TOTAL			223,000	224,400	0	0	0	0	0	0
PRINCIPAL GRAND TOTAL			2,005,000	1,030,000	625,000	650,000	670,000	690,000	715,000	0
INTEREST GRAND TOTAL			209,750	139,450	106,750	81,750	62,250	42,150	21,450	0
ANNUAL GRAND TOTAL			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	42,642	33,442	43,114	39,924	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	244,608	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	609,608	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	25,050	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	30,194	30,103	18,100	18,235
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	1,947	2,141	1,807	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	132,505	85,500	85,500	0	0	90,006	92,149	92,149
	I	160,894	154,531	48,247	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	36,762	101,299	91,651	97,743	118,925	123,934	157,600	164,800	170,900	221,612	231,669	246,726	260,683	267,883	272,140	274,997
	I	21,184	19,546	114,646	159,348	149,966	151,162	164,603	174,790	168,332	176,873	176,563	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	398,175	398,792	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	162,893	201,506	187,771	182,685	190,933	200,929	187,664	192,286	183,290	169,549	157,015	150,105	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	484,267	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
35TH DISTRICT COURT	P	85,936	87,226	88,380	93,037	95,106	101,591	104,738	113,679	123,283								
	I	49,243	43,998	38,799	35,007	33,451	28,886	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	1,280,000	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	466,810	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	1,431,810	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	
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	
	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	
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	732,250	732,150	736,450	0	
MAJOR STREET FUND	P																	
	I																	
Annual Total		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	
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	
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	
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	
EQUIPMENT FUND	P	5,500	5,750	6,000	52,196	54,040	55,620	287,832	387,619	262,115	246,996	229,605	410,650	48,468	49,861	268,110	0	
	I	610	376	128	15,368	13,524	11,945	33,715	28,651	39,675	35,570	34,031	25,958	10,535	9,141	8,193	0	
Annual Total		6,110	6,126	6,128	67,564	67,564	67,564	321,547	416,270	301,790	282,566	263,636	436,607	59,003	59,003	276,303	0	
Principal Total		718,500	757,750	817,000	597,196	659,040	1,385,620	1,797,832	1,932,619	1,827,115	1,836,996	834,605	1,035,650	698,468	719,861	958,110	715,000	
Interest Total		283,136	259,393	234,185	228,098	207,392	184,775	372,815	317,301	276,625	220,020	164,981	132,708	92,285	71,391	50,343	21,450	
GENERAL DEBT TOTAL		1,001,636	1,017,143	1,051,185	825,294	866,432	1,570,394	2,170,647	2,249,920	2,103,740	2,057,016	999,586	1,168,357	790,753	791,253	1,008,453	736,450	0

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					
	I	25,788	70,813	64,838	58,144	50,900	43,500	36,000	28,300	20,400	12,300	4,100					
Annual Total		245,788	335,813	334,838	338,144	235,900	228,500	226,000	223,300	220,400	217,300	209,100	0	0	0	0	0
SPECIAL ASSESSMENT FUND	P																
	I																
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER / SEWER OPERATING FUND	P	226,500	427,250	433,000	425,000	420,000	465,000	265,000	270,000	275,000	210,000	220,000					
	I	56,830	114,128	101,383	88,900	74,150	59,600	43,600	33,550	23,400	13,000	4,400					
Annual Total		283,330	541,378	534,383	513,900	494,150	524,600	308,600	303,550	298,400	223,000	224,400	0	0	0	0	0
Principal Total		446,500	692,250	703,000	705,000	605,000	650,000	455,000	465,000	475,000	415,000	425,000	0	0	0	0	0
Interest Total		82,617	184,941	166,220	147,044	125,050	103,100	79,600	61,850	43,800	25,300	8,500	0	0	0	0	0
NON-GENERAL DEBT TOTAL		529,117	877,191	869,220	852,044	730,050	753,100	534,600	526,850	518,800	440,300	433,500	0	0	0	0	0
Other Debt																	
LIBRARY DISTRICT	P																
	I																
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35TH DISTRICT COURT	P																
	I																
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	1,302,196	1,264,040	2,035,620	2,252,832	2,397,619	2,302,115	2,251,996	1,259,605	1,035,650	698,468	719,861	958,110	715,000
INTEREST GRAND TOTAL		365,754	444,334	400,405	375,142	332,442	287,875	452,415	379,151	320,425	245,320	173,481	132,708	92,285	71,391	50,343	21,450
ANNUAL GRAND TOTAL		1,530,754	1,894,334	1,920,405	1,677,338	1,596,482	2,323,494	2,705,247	2,776,770	2,622,540	2,497,316	1,433,086	1,168,357	790,753	791,253	1,008,453	736,450

* P - PRINCIPAL / I - INTEREST

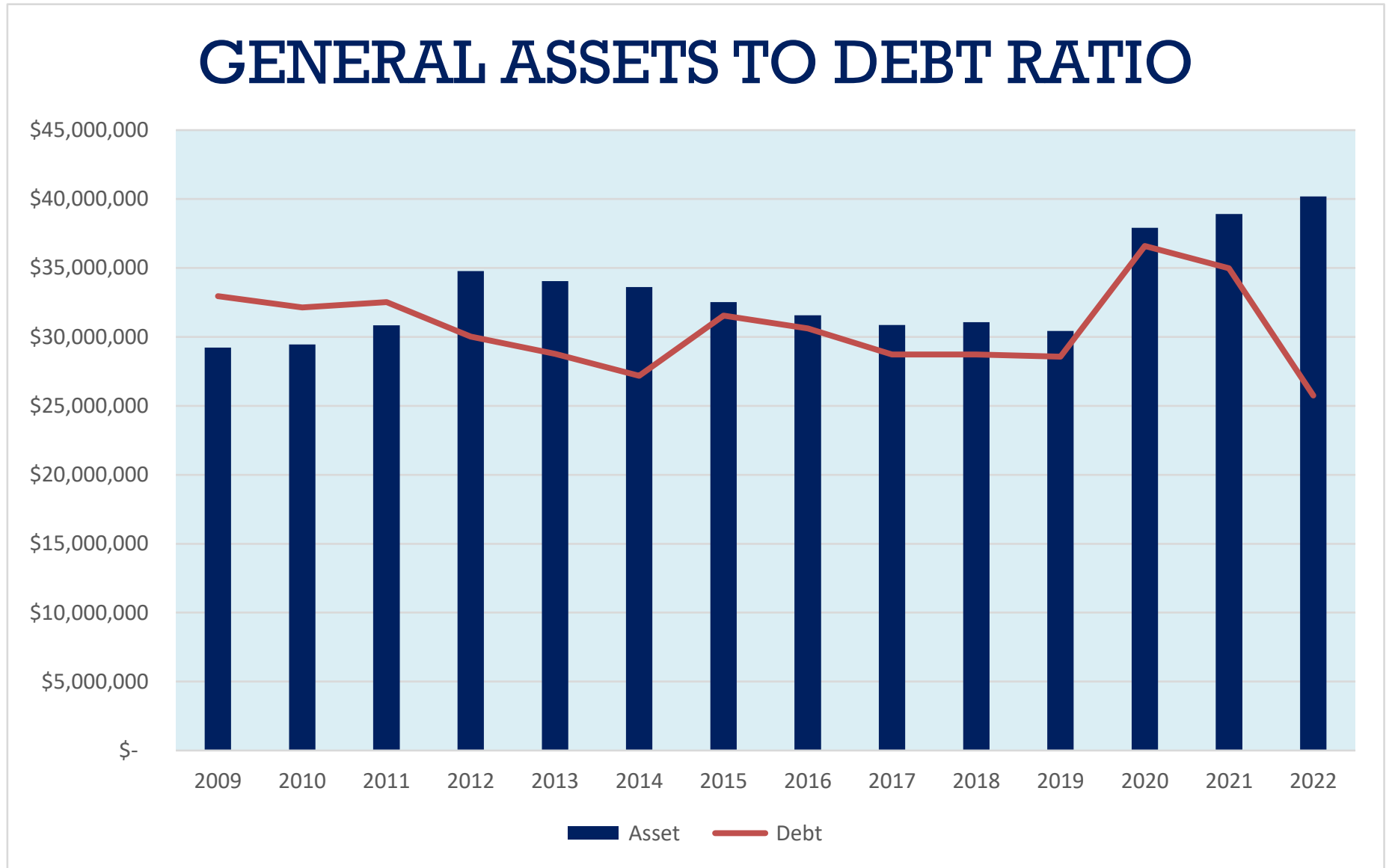
TABLE IV. EQUIPMENT LOANS AND LAND CONTRACTS SCHEDULE BY LOAN / CONTRACT

Loan / Contract	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31
CAPITAL LEASE - ICE RESURFACER								
Equipment Fund								
Amount: \$116,400 on 9/01/2017 P	18,317							
Terms: 3.3500% for 7 years I	614							
INSTALLMENT CONTRACT - PUMPER FIRE TRUCK								
Equipment Fund								
Amount: \$582,357 on 12/15/2019 P	29,900	30,862	284,962					
Terms: 3.2100% for 7 years I	11,123	10,161	9,869					
CAPITAL LEASE - SWAPLOADER								
Equipment Fund								
Amount: \$208,000 on 5/18/2020 P	42,804	44,082						
Terms: 2.9800% for 5 year I	2,593	1,315						
CAPITAL LEASE - FIRE TRUCK								
Equipment Fund								
Amount: \$405,471 on 1/10/2022 P	44,518	45,797	47,114	48,468	49,861	268,110		
Terms: 2.8700% for 7 years I	14,486	13,206	11,889	10,535	9,141	8,193		
CAPITAL LEASE - TAHOE (3)								
Equipment Fund								
Amount: \$100,000 on 3/17/2022 P	33,151	34,276						
Terms: 3.3940% for 3 years I	2,288	1,163						
CAPITAL LEASE - FORD TRUCKS (3)								
Equipment Fund								
Amount: \$231,468 on 3/24/2023	78,306	74,588	78,574					
Terms: 5.3400% for 3 years	4,467	8,185	4,199					
Principal Total	246,996	229,605	410,650	48,468	49,861	268,110	0	0
Interest Total	35,570	34,031	25,958	10,535	9,141	8,193	0	0
ANNUAL GRAND TOTAL	282,566	263,636	436,607	59,003	59,003	276,303	0	0

* P - PRINCIPAL / I - INTEREST

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

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



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 on-going 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. MCL A ' 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. MCL A '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 2023/24.

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 2023/24 fiscal year proposed capital expenditures have been increased to approximately \$1,530,700. 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			Dept Req Est Cost	Manager Revisions	Budgeted Cost
						Approp	Act 99	Bonds			
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
Lateral File Cabunet (2)	ELE	101-900 -980.262	R	5	2	X			600		600
Voting Station Replacements	ELE	101-900 -980.262	R	5	1	X			5,000	-	5,000
Total									8,600	-	8,600
Management Information Systems											
Furniture / Office Equipment	MIS	101-900 -977.258	R	5	1	X			2,500	-	2,500
Total									2,500	-	2,500
Police Department											
Automated External Defibrillator (AED)	POL	101-900 -977.301	R	10	1	X			5,000	-	5,000
Duty Pistols	POL	101-900 -977.301	R	10	1	X			6,000	-	6,000
Firearm Range Equipment	POL	101-900 -977.301	N	12	2	X			7,500	-	7,500
Kevlar Vests (2)	POL	101-900 -977.301	R	5	1	X			1,900	-	1,900
PepperBall Launcher	POL	101-900 -977.301	N	8	2	X			2,000	-	2,000
Property Room Upgrades (Accreditation)	POL	101-900 -977.301	N	20	1	X			4,500	-	4,500
Tasers (3)	POL	101-900 -977.301	R	5	2	X			4,200	-	4,200
Total									26,100	-	26,100
Municipal Services Department											
DMS FACILITY											
Replace Security/Fire Alarm system	MSD	101-900 -971.438	R	10	1	X			10,000	-	10,000
Renovate Office Entry + Increase Security	MSD	101-900 -971.438	R	10	1	X			20,000	-	20,000
Replace Windows Front Office	MSD	101-900 -971.438	R	15	2	X			25,000	-	25,000
Replace Entry & ADA Doors (Office & Garage)	MSD	101-900 -971.438	R	15	1	X			10,000	-	10,000
Install Backup Generator + EV Charging	MSD	101-900 -971.438	N	20	2	X			270,000	(270,000)	-
Repair Security Fence	MSD	101-900 -971.438	R	10	2	X			20,000	-	20,000
Replace Front Entry Gate	MSD	101-900 -971.438	R	10	2	X			25,000	-	25,000
CEMETERY											
Riverside - Replace roadway pavement	MSD	101-900 -976.276	R	25	1	X			850,000	(850,000)	-
Riverside - Replace mausoleum HVAC	MSD	101-900 -976.276	R	20	3	X			15,000	(15,000)	-
Riverside - Replace mausoleum repairs	MSD	101-900 -976.276	R	20	2	X			200,000	-	200,000
Riverside - Repair mausoleum masonry	MSD	101-900 -976.276	R	20	2	X			100,000	(100,000)	-
Riverside - Replace crypt/niche stone front mounting system	MSD	101-900 -976.276	R	10	3	X			250,000	(250,000)	-
Riverside - Niche Addition	MSD	101-900 -976.276	R	20	1	X			100,000	(100,000)	-

Capital Item	Req By	Account #	R N	Est Life	Dept Priority	Method of Funding			Dept Req Est Cost	Manager Revisions	Budgeted Cost
						Approp	Act 99	Bonds			
CITY HALL											
Sloped Roof (Shingled) Roof Replacement	MSD	101-900 -971.436	R	25	1	X			120,000	-	120,000
Vestibule Security Enhancements	MSD	101-900 -971.436	R	25	1	X			85,000	-	85,000
Fire Department Renovation - Station 2	MSD	101-900 -971.436	R	25	1	X			35,000	-	35,000
PARKS & PUBLIC PROPERTY											
Rotary - Replace Signage	MSD	101-900 -976.437	R	5	2	X			5,000	(5,000)	-
Rotary - Install Area & Security Lighting + Add Electric Service	MSD	101-900 -976.437	R	5	2	X			15,000	(15,000)	-
Garden Club - Replace Drinking Fountain	MSD	101-900 -976.437	R	10	2	X			7,500	(7,500)	-
Garden Club - Replace Site Furnishings	MSD	101-900 -976.437	R	10	2	X			10,000	(10,000)	-
Garden Club - Renovate/Replace Softball field + Soccer field	MSD	101-900 -976.437	R	10	2	X			15,000	(15,000)	-
Lion's Club - Replace Play Structure	MSD	101-900 -976.437	R	10	1	X			120,000	-	120,000
Lion's Club - Install Area & Replace Security Lighting	MSD	101-900 -976.437	N	10	1	X			15,000	(15,000)	-
Lion's Club - Install Drinking Fountain	MSD	101-900 -976.437	R	10	1	X			7,500	(7,500)	-
Lion's Club - Replace Site Furnishings	MSD	101-900 -976.437	R	10	1	X			12,000	(12,000)	-
Fairground - Replace Signage	MSD	101-900 -976.437	R	10	2	X			5,000	(5,000)	-
Fairground - Install Area & Security Lighting + Add Electric Service	MSD	101-900 -976.437	R	10	2	X			15,000	(15,000)	-
Kiwanis - Install Area & Security Lighting + Add Electric Service	MSD	101-900 -976.437	N	10	1	X			15,000	-	15,000
Playground Safety Surfacing Repair/Refill	MSD	101-900 -976.437	R	10	2	X			25,000	(25,000)	-
Hough - Renovate Landscaping (Plant more trees)	MSD	101-900 -976.437	R	5	2	X			7,500	(7,500)	-
Tonquish Cr Nature Walk - Area & Security Lighting Replacement	MSD	101-900 -976.437	R	20	2	X			40,000	(40,000)	-
Tonquish Cr Nature Walk - Repair Path/Walkway	MSD	101-900 -976.437	R	20	2	X			35,000	(35,000)	-
Tonquish Cr Nature Walk - Replace Pedestrian Bridge	MSD	101-900 -976.437	R	20	2	X			50,000	(50,000)	-
Tonquish Cr Nature Walk - Replace Site Furnishings	MSD	101-900 -976.437	R	20	2	X			10,000	(10,000)	-
Pointe - Replace conc &/or brick walkways	MSD	101-900 -976.437	R	20	2	X			25,000	(25,000)	-
Starkweather - Repair/Renovate Gazebo	MSD	101-900 -976.437	R	20	2	X			20,000	(20,000)	-
Kellogg - Repair Fountain - Lighting	MSD	101-900 -976.437	R	10	2	X			7,500	(7,500)	-
Kellogg - Repair Fountain - Skimmer	MSD	101-900 -976.437	R	10	2	X			7,500	(7,500)	-
Kellogg - Replace/renovate Electrical + Sound Systems	MSD	101-900 -976.437	R	10	2	X			75,000	(75,000)	-
Kellogg - Replace/Restore Turf	MSD	101-900 -976.437	R	10	3	X			200,000	(200,000)	-
Kellogg - Replace conc &/or brick walkways	MSD	101-900 -976.437	R	10	2	X			150,000	(150,000)	-
FIRE DEPARTMENT - STATION 3											
Backup Generator - Station 3	MSD	101-900 -976.437	N	20	2	X			60,000	(60,000)	-
CULTURAL CENTER											
PCC Building Generator	REC	101-900 -976.751	N	15	1	X			600,000	-	600,000
Pickleball Court Installation	REC	101-900 -976.751	N	10	2	X			120,000	-	120,000
INFRASTRUCTURE FACILITIES											
DMS Yard Paving	MSD	101-900 -976.438	R	10	2	X			200,000	-	200,000
GIS Upgrades	MSD	101-900 -976.438	R	3	2	X			10,000	-	10,000
SIDEWALKS											
Residents - AREA A	MSD	101-900 -976.437	R	12	1	X			50,000	-	50,000
City - Including ADA and Corners	MSD	101-900 -976.437	R	12	1	X			20,000	-	20,000
Total									4,089,500	(2,404,500)	1,685,000
GENERAL FUND TOTAL									4,135,200	(2,404,500)	1,730,700

Capital Item	Req By	Account #	R N	Est Life	Dept Priority	Method of Funding			Dept Req Est Cost	Manager Revisions	Budgeted Cost
						Approp	Act 99	Bonds			
MAJOR STREET FUND											
Replace Street Name Signage (MUTCD compliance)	MSD	202-485 -818.450	R	20	1	X			50,000	(50,000)	-
MAJOR STREET FUND TOTAL									50,000	(50,000)	-
LOCAL STREET FUND											
Replace Street Name Signage (MUTCD compliance)	MSD	203-485 -818.450	R	20	1	X			50,000	(50,000)	-
LOCAL STREET FUND TOTAL									50,000	(50,000)	-
2020 GO BOND CONSTRUCTION FUND											
Replace Retaining Wall - Penniman	MSD	496-484 -818.450	R	20	1			X	300,000	-	300,000
Install Mast Arm Traffic Signals Church/Main	MSD	496-484 -818.450	R	20	2			X	300,000	(300,000)	-
2020 GO BOND CONSTRUCTION FUND TOTAL									600,000	(300,000)	300,000
RECREATION FUND											
Remodel PCC Locker rooms	REC	408-900 -976.751	R	40	1	X			250,000	-	250,000
PCC Parking Lot Replacement	REC	408-900 -971.751	R	20	3			X	500,000	(500,000)	-
RECREATION FUND TOTAL									750,000	(500,000)	250,000
PARKING FUND											
Reconstruct Parking Lot (Pave + Underground) - Saxtons	MSD	475-443 -818.450	R	30	1	X			1,500,000	-	1,500,000
Reconstruct Parking Lot (Pave + Underground) - DMS Yard	MSD	475-443 -818.450	R	30	1	X			400,000	(200,000)	200,000
Replace Parking Lot Signage + Wayfinding	MSD	475-443 -818.450	R	30	1	X			10,000	(10,000)	-
Install Paid Parking System Kiosks &/or Meters	MSD	475-443 -818.450	R	30	1	X			750,000	(750,000)	-
Install EV Charging Stations	MSD	475-443 -818.450	R	30	2	X			200,000	(200,000)	-
PARKING FUND TOTAL									2,860,000	(960,000)	1,700,000
SOLID WASTE FUND											
Transfer Station - Repair Ramp/Railing/etc.	MSD	226-521 -977.000	R	10	2	X			20,000	(20,000)	-
Add Compost/Yard Waste Storage + Composting Facility	MSD	226-521 -977.000	N	20	3	X			900,000	(900,000)	-
Replacement Carts	MSD	226-521 -977.000	R	10	1	X			20,000	-	20,000
Replacement Trash Cans - Parks	MSD	226-521 -977.000	R	10	2	X			20,000	-	20,000
WASTE / RECYCLING FUND TOTAL									960,000	-	40,000
DDA OPER / CAP IMPROVEMENT FUNDS											
Gathering - Renovate Public Restrooms (Prison Grade Fixtures)	MSD	494-290 -977.000	R	10	1	X			40,000	(40,000)	-
Parking Deck Repairs	DDA	494-290 -977.813	R	5	1	X			300,000	-	300,000
DDA OPER / CAP IMP FUND TOTAL									340,000	(40,000)	300,000
COMMUNITY DEVELOPMENT FUND											
Large Format Scanner	CD	249-900 -980.000	R	10	2	X			3,500	(3,500)	-
COMMUNITY DEV FUND TOTAL									3,500	(3,500)	-

Capital Item	Req By	Account #	R N	Est Life	Dept Priority	Method of Funding			Dept Req Est Cost	Manager Revisions	Budgeted Cost
						Approp	Act 99	Bonds			
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
OWI FORFEITURE FUND											
Liquor Enforcement Equipment	POL	266-301 -977.000	N	5	1	X			-	-	-
OWI FORFEITURE FUND TOTAL									-	-	-
PUBLIC IMPROVEMENT FUND											
CSX Railroad Crossing Update (4)	MSD	401-437 -971.000	N	20	1	X			1,000,000	-	1,000,000
PUBLIC IMPROVEMENT FUND TOTAL									1,000,000	-	1,000,000
WATER & SEWER FUND											
Water Utility Engineering	MSD	560-588 -818.406	R	50	1			X	95,000	-	95,000
Water Utility Construction	MSD	560-588 -818.450	R	50	1			X	465,000	-	465,000
Sewer Utility Engineering	MSD	560-589 -818.406	R	50	1			X	40,000	-	40,000
Sewer Utility Construction	MSD	560-589 -818.450	R	50	1			X	200,000	-	200,000
Residential Water Meter Replacements	MSD	592-000 -149.000	R	15	1			X	2,200,000	-	2,200,000
Lead & Galvanized Service Line Replacement Program (Known loc	MSD	592-000 -149.000	R,N	4	1	X			250,000	-	250,000
Replace Fire Hydrants (Non-repairable TCIW)	MSD	592-000 -149.000	R,N	4	1	X			20,000	(20,000)	-
Utility Patch Repair	MSD	592-000 -149.000	R	5	2	X			50,000	(50,000)	-
Replace Construction/Safety Barricades	MSD	592-000 -149.000	R	10	2	X			15,000	(15,000)	-
Replace Traffic Control Barricades	MSD	592-000 -149.000	R	10	2	X			7,500	(7,500)	-
Add Water System Leak Detection	MSD	592-000 -149.000	R	10	2	X			15,000	(15,000)	-
WATER / SEWER FUND TOTAL									3,357,500	(20,000)	3,250,000
EQUIPMENT FUND											
Network Upgrades and Workstation Upgrades / Replacements	MIS	661-000 -140.500	R	5	1	X			45,000	-	45,000
Police Cars (2) - Tahoe	POL	661-000 -141.000	R	6	1	X			90,000	-	90,000
Police Car Modem Replacement (2)	POL	661-000 -141.000	R	6	2	X			2,000	-	2,000
Portable 2-Way Radios	POL	661-000 -140.000	R	10	1	X			14,250	-	14,250
Mobile Radios	POL	661-000 -140.000	R	10	1	X			3,500	-	3,500
Fitness Equipment	POL	661-000 -140.000	R	20	2	X			15,000	(15,000)	-
Garbage Truck, Leach/International MY'01 (DMS 125)	MSD	661-000 -140.000	R	20	2	X			290,000	(290,000)	-
Brush Chipper, Bandit MY'00 (DMS 149)	MSD	661-000 -140.000	R	10	2	X			80,000	(80,000)	-
Bandshell, Century Ind 36' ShowMaster MY'98 (DMS TRL 6)	MSD	661-000 -140.000	R	20	2	X			200,000	(200,000)	-
Cold Patch/Hot Box (DMS TRL 15) (Replace - Crack Sealer (DMS 0	MSD	661-000 -140.000	R	10	2	X			30,000	(30,000)	-
Street Stripe Paint Sprayer	MSD	661-000 -140.000	R	10	2	X			10,000	(10,000)	-
*Sm. Tractor, Kubota MY'96 (DMS 007)	MSD	661-000 -140.000	R	10	2	X			40,000	(40,000)	-
Reg. Cab Flat bed+water tank+pump, GMC 2500 (DMS 007)	MSD	661-000 -140.000	R	10	2	X			60,000	(60,000)	-
*Skid Steer Loader, Bobcat MY'86 (DMS 022)	MSD	661-000 -140.000	R	10	2	X			80,000	(80,000)	-
*Skid Steer Loader, Bobcat MY'98 (DMS 023)	MSD	661-000 -140.000	R	10	2	X			80,000	(80,000)	-
Municipal Sidewalk Tractor, Holder (DMS 022+DMS 023)	MSD	661-000 -140.000	R	10	2	X			120,000	(120,000)	-
*Small Loader, Case MY'03 (DMS 108)	MSD	661-000 -140.000	R	10	2	X			190,000	(190,000)	-
Municipal Sidewalk Tractor, Holder (DMS 108)	MSD	661-000 -140.000	R	10	2	X			120,000	(120,000)	-
*Sidewalk Mini Sweeper, Lincoln-American MY'95 (DMS 005)	MSD	661-000 -140.000	R	10	2	X			25,000	(25,000)	-
ATTACH - Muni SW Tractor Vacuum/Sweeper, Holder (DMS 005)	MSD	661-000 -140.000	N	5	2	X			30,000	(30,000)	-
ATTACH - Leaf Loader, Tink Claw MY'03 (DMS 409)	MSD	661-000 -140.000	N	5	2	X			25,000	(25,000)	-
ATTACH - Muni SW Tractor Leaf Loader, Holder (DMS 409)	MSD	661-000 -140.000	N	5	2	X			25,000	(25,000)	-
ATTACH - Muni SW Tractor Plow, Holder	MSD	661-000 -140.000	N	5	2	X			10,000	(10,000)	-
ATTACH - Muni SW Tractor V-Plow, Holder	MSD	661-000 -140.000	N	5	2	X			15,000	(15,000)	-

Capital Item	Req By	Account #		R N	Est Life	Dept Priority	Method of Funding			Dept Req Est Cost	Manager Revisions	Budgeted Cost
							Approp	Act 99	Bonds			
Medium Duty 4x4 Mini Dump w/Plow	MSD	661-000	-141.000	N	10	1	X			85,000	(85,000)	-
Zamboni Lead Acid Batteries	REC	661-000	-141.000	R	5	1	X			16,000	-	16,000
Equip Lease - Rosenbauer Fire Pumper	FIRE	661-000	-141.500	R	20	1		X		41,023	-	41,023
Equip Lease - Zamboni 552AC	REC	661-000	-141.500	R	15	1		X		18,930	-	18,930
Equip Lease - Swaploader	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		59,003	-	59,003
Equip Lease - Tahoe (3)	POL	661-000	-141.500	R	6	1		X		35,439	-	35,439
Equip Lease - Ford Trucks (4)	MSD	661-000	-141.500	R	6	1		X		82,773	-	82,773
EQUIPMENT FUND TOTAL										1,983,315	(1,530,000)	453,315
NON-GENERAL FUND TOTAL										11,955,315	(3,453,500)	7,294,315
GRAND TOTAL										16,090,515	(5,858,000)	9,025,015

SUMMARY			
GENERAL FUND TOTAL	4,135,200	(2,404,500)	1,730,700
MAJOR STREET FUND TOTAL	50,000	(50,000)	-
LOCAL STREET FUND TOTAL	50,000	(50,000)	-
2020 GO BOND CONSTRUCTION FUND TOTAL	600,000	(300,000)	300,000
RECREATION FUND TOTAL	750,000	(500,000)	250,000
PARKING FUND TOTAL	2,860,000	(960,000)	1,700,000
WASTE/RECYCLING FUND TOTAL	960,000	-	40,000
DDA OPER/CAP IMPROVEMENT FUNDS TOTAL	340,000	(40,000)	300,000
BUILDING / COMMUNITY DEV FUND TOTAL	3,500	(3,500)	-
DRUG ENFORCEMENT FUND TOTAL	1,000	-	1,000
OWI FORFEITURE FUND TOTAL	-	-	-
PUBLIC IMPROVEMENT FUND TOTAL	1,000,000	-	1,000,000
WATER / SEWER FUND TOTAL	3,357,500	(20,000)	3,250,000
EQUIPMENT FUND TOTAL	1,983,315	(1,530,000)	453,315
GRAND TOTAL	16,090,515	(5,858,000)	9,025,015

SIX-YEAR CAPITAL OUTLAY PLAN

Item Description	<u>2023 / 24</u> Purchase Price	<u>2024 / 25</u> Purchase Price	<u>2025 / 26</u> Purchase Price	<u>2026 / 27</u> Purchase Price	<u>2027 / 28</u> Purchase Price	<u>2028 / 29</u> Purchase Price
CITY COMMISSION (FUND 101-101)						
Office Furniture	\$ 5,000.00		\$ 5,000.00			
TOTAL CITY COMMISSION	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
CITY MANAGER (FUND 101-172)						
Office Furniture	\$ 1,000.00		\$ 1,000.00			
Vestibule Security Enhancements	\$ 85,000.00					
Fire Department Renovation - Station 2	\$ 35,000.00					
TOTAL CITY MANAGER	\$ 121,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -
FINANCE (FUND 101-212)						
Office Furniture	\$ 2,500.00		\$ 2,500.00			
TOTAL FINANCE	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -
CLERK (FUND 101-215)						
Office Furniture (Fire Proof Cabinets)	\$ 3,000.00		\$ 3,000.00			
Lateral File (2)	\$ 600.00					
Laptops for Election (backup)	\$ 5,000.00					
TOTAL CLERK	\$ 8,600.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -
INFORMATION TECHNOLOGY (FUND 101-258)						
ADA Door Upgrade - Church Street Entrance		\$ 20,000.00				
Printers		\$ 2,000.00	\$ 2,000.00		\$ 2,000.00	
City Hall Generator				\$ 800.00		\$ 800.00
Televisions		\$ 800.00				
Electronic White Board - Conference Room		\$ 2,500.00				
Card Access System						
Workstations			\$ 7,000.00		\$ 7,500.00	
Laptops		\$ 4,000.00		\$ 4,500.00		\$ 5,000.00
Video System (DVR)		\$ 10,000.00	\$ 10,000.00			
Phones/Phone System		\$ 2,500.00		\$ 3,000.00		\$ 3,500.00
Tablets - City Commission Chambers			\$ 15,000.00			
WiFi A/Ps for City Facilities					\$ 15,000.00	
Network Equipment	\$ 47,500.00	\$ 5,000.00		\$ 15,000.00		\$ 5,000.00
TOTAL INFORMATION TECHNOLOGY	\$ 47,500.00	\$ 46,800.00	\$ 34,000.00	\$ 23,300.00	\$ 24,500.00	\$ 14,300.00

CEMETERY (FUND 101-276)						
Riverside - Replace roadway pavement		\$ 850,000.00				
Riverside - Replace perimeter fence					\$ 120,000.00	
Riverside - Replace perimeter retaining walls				\$ 600,000.00		
Riverside - Replace signage + add MI historic marker						
Riverside - Renovate landscaping		\$ 30,000.00				
Riverside - Replace flagpole					\$ 20,000.00	
Riverside - Replace maint. garage roof, doors, siding (ALT: Replace garage w/ new build pole barn)						
Riverside - Replace mausoleum roofs		\$ 120,000.00				
Riverside - Replace mausoleum HVAC		\$ 15,000.00				
Riverside - Replace mausoleum carpet				\$ 15,000.00		
Riverside - Replace mausoleum granite (\$10,000.00/wall)	\$ 200,000.00					
Riverside - Repair mausoleum masonry (tuckpoint + replace stone)		\$ 100,000.00				
Riverside - Replace crypt/niche stone front mounting system		\$ 250,000.00				
Riverside - Add architectural features to match historic mausoleum						
Riverside - Replace conc &/or brick walkways					\$ 25,000.00	
Riverside - Niche Addition (for sale to public)		\$ 100,000.00				
York St - Replace perimeter fence						
TOTAL CEMETERY	\$ 200,000.00	\$ 1,435,000.00	\$ 30,000.00	\$ 15,000.00	\$ 600,000.00	\$ 165,000.00
POLICE DEPARTMENT (FUND 101-301)						
Radios (MOBILE)	\$ 3,500.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00		
Radios (PORTABLE)	\$ 14,250.00	\$ 14,250.00	\$ 14,250.00			
In-car Video Replacement (Equipment Fund)	\$ 2,000.00			\$ 150,000.00		
Radar Units		\$ 5,000.00	\$ 2,000.00			
MDC Replacement (Equipment Fund)			\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	
Handgun Replacement	\$ 6,000.00					
Shotgun Replacements					\$ 7,200.00	
AR-15 Rifle Replacement						
Firearms Range Equipment	\$ 7,500.00					
Taser Replacement	\$ 4,200.00	\$ 4,200.00	\$ 2,800.00			\$ 7,800.00
Pepperball Launcher (Less Lethal)	\$ 2,000.00					
Kevlar Vests	\$ 1,900.00	\$ 4,750.00	\$ 1,900.00	\$ 6,650.00	\$ 2,850.00	\$ 1,900.00
Kevlar Helmets				\$ 2,800.00	\$ 2,800.00	
Ballistic Shield					\$ 2,000.00	
Preliminary Breath Testers		\$ 550.00			\$ 550.00	
Police Cars (Equipment Fund)	\$ 90,000.00	\$ 50,000.00		\$ 50,000.00	\$ 50,000.00	
Ballistic Plate Carriers						
Chairs Report & Training Room		\$ 3,500.00				
Office Furniture (DB/Sgt)		\$ 13,000.00		\$ 5,000.00		
Refurbish Office (Chief)		\$ 5,500.00				
Carpeting					\$ 5,000.00	\$ 5,000.00
Automated External Defibrillator (AED)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00			
Property Room Enhancements(Accreditation)	\$ 4,500.00	\$ 4,500.00				
Paint PD		\$ 5,000.00	\$ 5,000.00			
Fitness Equipment (Wellness Program)		\$ 15,000.00				
Drug Enforcement Equipment	\$ 800.00					
TOTAL POLICE	\$ 141,650.00	\$ 137,250.00	\$ 44,950.00	\$ 228,450.00	\$ 77,400.00	\$ 14,700.00

CITY HALL MAINTENANCE (FUND 101-436)													
Exterior Paint + Trim Repair	\$	30,000.00											
Interior Paint	\$	50,000.00											
Floor covering replacement (Tile, Carpet, Vinyl, etc.)					\$	75,000.00							
-H-Add Geo Thermal Upgrade City Hall/Library/Museum													
Mech System/Security System/Fire Alarm Upgrades			\$	50,000.00									
Flat Roof (PD/FD) Replacement													
Sloped Roof (Shingled) Roof Replacement	\$	120,000.00											
Backup Generator Replacement						\$	270,000.00						
HVAC Replacement - Boiler/Chiller/Air Handlers					\$	400,000.00							
Elevator Repairs/replacement	\$	100,000.00											
Replace Doors (Entry, ADA, Overhead garage)			\$	80,000.00									
Replace Windows													
Renovate Bathrooms - PD (2)	\$	50,000.00											
Renovate Bathrooms - First Floor (2)													
Renovate Bathrooms - Second Floor (3)			\$	75,000.00									
Renovate Bathrooms - Basement (2)					\$	50,000.00							
Interior Lighting Renovation + Electrical Repairs (LED updates)					\$	50,000.00							
Drop Ceiling Replacement	\$	100,000.00											
Replace Flag Pole						\$	20,000.00						
Renovate landscaping + replace trees			\$	25,000.00									
Replace entry & walkway lighting			\$	40,000.00									
Replace sprinkler system													
TOTAL CITY HALL MAINTENANCE	\$	120,000.00	\$	330,000.00	\$	195,000.00	\$	75,000.00	\$	575,000.00	\$	290,000.00	
PARKS & PUBLIC PROPERTY (FUND 101-437)													
Rotary - Replace Play Structure												\$	100,000.00
Rotary - Repair Pavilion	\$	5,000.00											
Rotary - Replace Signage	\$	5,000.00											
Rotary - Install Area & Security Lighting + Add Electric Service	\$	15,000.00											
Rotary - Replace Drinking Fountain												\$	7,500.00
Rotary - Replace Site Furnishings												\$	10,000.00
K of C - Replace Play Structure													
K of C - Repair Pavilion			\$	5,000.00									
K of C - Replace Signage	\$	5,000.00											
K of C - Install Area & Replace Security Lighting												\$	5,000.00
K of C - Install Drinking Fountain								\$	7,500.00				
K of C - Replace Site Furnishings	\$	7,500.00											
Garden Club - Replace Play Structure								\$	100,000.00				
Garden Club - Repair Pavilion												\$	5,000.00
Garden Club - Replace Signage													
Garden Club - Install Area & Security Lighting + Add Electric Service			\$	15,000.00									
Garden Club - Replace Drinking Fountain	\$	7,500.00											
Garden Club - Replace Site Furnishings	\$	10,000.00											
Garden Club - Renovate/Replace Softball field + Soccer field	\$	15,000.00											
Lion's Club - Replace Play Structure	\$	120,000.00											
Lion's Club - Repair Pavilion												\$	5,000.00
Lion's Club - Replace Signage													
Lion's Club - Install Area & Replace Security Lighting	\$	15,000.00											
Lion's Club - Install Drinking Fountain	\$	7,500.00											
Lion's Club - Replace Site Furnishings	\$	12,000.00											
Fairground - Replace Play Structure	\$	140,000.00											
Fairground - Install Pavilion			\$	110,000.00									
Fairground - Replace Signage	\$	5,000.00											
Fairground - Install Area & Security Lighting + Add Electric Service	\$	15,000.00											
Fairground - Replace Drinking Fountain												\$	7,500.00
Fairground - Replace Site Furnishings								\$	10,000.00				
Fairground - Renovate/Replace Softball field + Soccer field	\$	20,000.00											
Smith - Replace Play Structure												\$	90,000.00

Smith - Repair Pavilion			\$	5,000.00				
Smith - Replace Signage			\$	5,000.00				
Smith - Install Area & Security Lighting + Add Electric Service			\$	15,000.00				
Smith - Replace Drinking Fountain		\$	7,500.00					
Smith - Replace Site Furnishings		\$	10,000.00					
Kiwanis - Replace Play Structure								
Kiwanis - Repair Pavilion						\$	5,000.00	
Kiwanis - Replace Signage						\$	5,000.00	
Kiwanis - Install Area & Security Lighting + Add Electric Service	\$	15,000.00						
Kiwanis - Replace Drinking Fountain								
Kiwanis - Replace Site Furnishings								
Wilcox - Replace Play Structure					\$	100,000.00		
Wilcox - Repair Pavilion					\$	5,000.00		
Wilcox - Replace Signage							\$	
Wilcox - Install Area & Security Lighting + Add Electric Service					\$	15,000.00		
Wilcox - Replace Drinking Fountain							\$	
Wilcox - Replace Site Furnishings							\$	
Playground Safety Surfacing Repair/Refill							\$	
Hough - Install Signage		\$	25,000.00	\$	25,000.00	\$	25,000.00	
Hough - Install Area & Security Lighting + Add Electric Service							\$	
Hough - Renovate Landscaping (Plant more trees)		\$	7,500.00					
Tonquish Cr Nature Walk - Area & Security Lighting Replacement		\$	40,000.00					
Tonquish Cr Nature Walk - Repair Path/Walkway		\$	35,000.00					
Tonquish Cr Nature Walk - Replace Pedestrian Bridge		\$	50,000.00					
Tonquish Cr Nature Walk - Replace Site Furnishings		\$	10,000.00					
Pointe - Retaining Wall Replacement		\$	75,000.00					
Pointe - Renovate Landscaping (Mound)		\$	30,000.00					
Pointe - Replace Area & Security Lighting		\$	50,000.00					
Pointe - Replace conc &/or brick walkways		\$	25,000.00					
Pointe - Replace Site Furnishings		\$	10,000.00					
Starkweather - Repair/Renovate Gazebo		\$	20,000.00					
Starkweather - Replace Area & Security Lighting					\$	35,000.00		
Starkweather - Renovate Landscaping/Planter/Hedges					\$	15,000.00		
Starkweather - Replace conc &/or brick walkways		\$	30,000.00					
Starkweather - Replace Site Furnishings					\$	10,000.00		
Veteran's - Renovate Landscaping								
Kellogg - Repair Fountain - Lighting		\$	7,500.00					
Kellogg - Repair Fountain - Skimmer		\$	7,500.00					
Kellogg - Repair Fountain - Pump					\$	10,000.00		
Kellogg - Replace Site Lighting						\$	75,000.00	
Kellogg - Replace Site Furnishings		\$	60,000.00					
Kellogg - Replace/renovate Electrical + Sound Systems		\$	75,000.00					
Kellogg - Replace/Restore Turf		\$	200,000.00					
Kellogg - Replace conc &/or brick walkways		\$	150,000.00					
Park Lawn Sprinkler System Repairs						\$	12,000.00	
FD Station 3 - HVAC Replacement					\$	15,000.00		
FD Station 3 - Roof Repairs								
FD Station 3 - Fire Alarm				\$	7,500.00			
FD Station 3 - Renovate Bathroom (2)				\$	30,000.00			
FD Station 3 - Replace Doors & Windows				\$	10,000.00			
FD Station 3 - Backup Generator		\$	60,000.00					
Replace holiday decorations (OV and outside DDA)				\$	5,000.00			
TOTAL PARKS & PUBLIC PROPERTY	\$	135,000.00	\$	1,269,500.00	\$	202,500.00	\$	372,500.00
					\$	219,500.00	\$	152,500.00

MUNICIPAL SERVICES YARD MAINTENANCE (FUND 101-438)						
Replace Office Furniture (Brk Rm Seats, Conf Table & File Cabs)		\$ 15,000.00				
Replace GIS (Hard/Software, etc)	\$ 10,000.00		\$ 10,000.00		\$ 10,000.00	
Replace 2-way radio system				\$ 10,000.00		
Replace Security/Fire Alarm system	\$ 10,000.00					
Replace Flooring (Carpet, Tile, Vinyl, etc.)		\$ 25,000.00				
Renovate Office Entry + Increase Security	\$ 20,000.00					
Renovate Bathrooms (3)					\$ 60,000.00	
Renovate Breakroom/Locker room						
Replace Roofing (Office & Garage)				\$ 120,000.00		
Exterior Paint		\$ 60,000.00				
Replace Parking Lot pavement (See Public Parking)						
Replace Windows Front Office	\$ 25,000.00					
Replace Entry & ADA Doors (Office & Garage)	\$ 10,000.00					
Replace Overhead Garage Doors			\$ 50,000.00			
Replace Gutters, Siding & Soffits at Front Office		\$ 25,000.00				
Repair Block Wall & Tuckpoint			\$ 25,000.00			
Repair/Replace Garage & Lean-to Floor Concrete			\$ 20,000.00			
Install Backup Generator + EV Charging		\$ 270,000.00				
Renovate Landscaping				\$ 12,000.00		
Repair/Replace HVAC					\$ 10,000.00	
Replace Signage						
Repair Security Fence	\$ 20,000.00					
Install Covered Equipment Storage Structure (Lean-to)						\$ 150,000.00
Replace Front Entry Gate	\$ 25,000.00					
Replace Interior Lighting		\$ 15,000.00				
Replace Exterior Lighting			\$ 10,000.00			
Renovate Wash Bay & Replace Powerwasher		\$ 25,000.00				
TOTAL MUNICIPAL SERVICES YARD MAINTENANCE	\$ 120,000.00	\$ 435,000.00	\$ 115,000.00	\$ 142,000.00	\$ 80,000.00	\$ 150,000.00
PUBLIC LIGHTING (FUND 101-439)						
Replace OV Street Light Poles						\$ 180,000.00
Replace S Main St Street Lighting						
Replace N Main St Street Lighting						
Replace Ann Arbor Tr Street Lighting						
TOTAL PUBLIC LIGHTING	\$ -	\$ 830,000.00	\$ 220,000.00	\$ 274,000.00	\$ 90,000.00	\$ 480,000.00
SPECIAL EVENTS (FUND 101-442)						
Replace crowd control barricades (bike fence)		\$ 5,000.00			\$ 5,000.00	
TOTAL SPECIAL EVENTS	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -
PUBLIC PARKING (FUND 101-443)						
Reconstruct Parking Lot (Pave + Underground) - Penniman (Pavement \$100,000.00 + Underground \$75,000.00)					\$ 175,000.00	
Reconstruct Parking Lot (Pave + Underground) - Wing/Harvey (Pavement \$350,000.00 + Underground \$125,000.00)						
Reconstruct Parking Lot (Pave + Underground) - E Central (South) (Pavement \$500,000.00 + Underground \$275,000.00)			\$ 775,000.00			
Reconstruct Parking Lot (Pave + Underground) - Library (E Central North) (Pavement \$400,000.00 + Underground \$150,000.00)			\$ 550,000.00			
Reconstruct Parking Lot (Pave + Underground) - Gathering (Pavement \$75,000.00 + Underground \$75,000.00)						
Reconstruct Parking Lot (Pave + Underground) - Saxtons (Pavement \$800,000.00 + Underground \$1,500,000.00)		\$ 1,500,000.00				
Reconstruct Parking Lot (Pave + Underground) - DMS Yard (Pavement \$300,000.00 + Underground \$400,000.00)		\$ 400,000.00				
Reconstruct Parking Lot (Pave + Underground) - Cultural Center (Pavement \$800,000.00 + Underground \$550,000.00)						
Reconstruct Parking Lot (Pave + Underground) - Spring St (Pavement \$250,000.00 + Underground \$100,000.00)		\$ 350,000.00				
Replace Parking Lot Signage + Wayfinding		\$ 10,000.00				
Replace Parking Lot Lighting - E Central		\$ 35,000.00				
Install Paid Parking System Kiosks &/or Meters		\$ 750,000.00				
Install EV Charging Stations		\$ 200,000.00				
TOTAL PUBLIC PARKING	\$ 1,900,000.00	\$ 1,345,000.00	\$ 1,325,000.00	\$ -	\$ 175,000.00	\$ -

DMS SERVICES - DDA (FUND 101-444)							
Replace DDA wayfinding signage (Outside DDA district)	\$	60,000.00					
Gathering - Replace Public Restroom Roof						\$	20,000.00
Gathering - Replace Public Restroom Lighting & Ventilation	\$	10,000.00					
Gathering - Replace Public Restroom Doors			\$	10,000.00			
Gathering - Renovate Public Restrooms (Prison Grade Fixtures) (ALT: Replace Public Restrooms w/Ne	\$	40,000.00					
Gathering - Replace Screen System			\$	25,000.00			
Gathering - Replace Lighting					\$	25,000.00	
Gathering - Replace Ceiling/Soffit					\$	50,000.00	
Gathering - Renovate/Replace Utility Closet	\$	20,000.00					
TOTAL DMS SERVICES - DDA	\$	-	\$	130,000.00	\$	35,000.00	\$ 75,000.00 \$ - \$ 20,000.00
MAJOR/LOCAL STREETS (FUND 202/203)							
Sidewalk Program - Residents	\$	50,000.00	\$	50,000.00	\$	50,000.00	\$ 50,000.00 \$ 50,000.00
Sidewalk Program - City (ADA Ramps)	\$	20,000.00	\$	20,000.00	\$	20,000.00	\$ 20,000.00 \$ 20,000.00
Replace Retaining Wall - Penniman	\$	300,000.00					
Replace Street Name Signage (MUTCD compliance)			\$	50,000.00			
Install Mast Arm Traffic Signals Church/Main			\$	300,000.00			
Install Mast Arm Traffic Signals Wing/Main			\$	275,000.00			
Install Mast Arm Traffic Signals Ann Arbor Tr/Union					\$	275,000.00	
TOTAL MAJOR/LOCAL STREETS	\$	370,000.00	\$	695,000.00	\$	345,000.00	\$ 70,000.00 \$ 70,000.00 \$ 70,000.00
RECREATION (FUND 208)							
Stand-by Generator for Cultural Center	\$	600,000.00					
Replace Lead Acid Batteries - Electric Zamboni	\$	16,000.00					
Resurface Parking Lot			\$	500,000.00			
Install Pickleball Court over Shuffleboard Courts	\$	120,000.00					
Replace / Purchase Tables & Chairs			\$	25,000.00			
Replace Soccer Shed at TDM			\$	45,000.00			
Replace Outfield Lighting at Massey Field			\$	60,000.00			
Purchase New 5v5, 7v7 & 9v9 Soccer Goals					\$	45,000.00	
Construct a Bathroom at Massey Field					\$	135,000.00	
Replace Airless Field Painter					\$	9,000.00	
Replace Scoreboard at Massey Field					\$	30,000.00	
Replace "Kube" Compressors						\$	175,000.00
Replace Single Payne Windows at PCC (with energy efficient)						\$	160,000.00
Replace Propane Zamboni - Lithium Battery						\$	190,000.00
Replace PCC Roof						\$	330,000.00
Carpet Meeting Room & Reception Room						\$	45,000.00
Replace Massey Field Gator						\$	9,500.00
Wall Repair and Paint Cultural Center Side of Building							\$ 49,000.00
Install Glass Vestibule for PCC North Canopy Entrance							
Replace Scoreclocks in Arena							
Replace Sound System in Arena							
Replace Dasherboard System							
Replace Airless Field Painter							
Update Locker Rooms 5 & 6	\$	250,000.00					
Replace Lead Acid Zamboni - Lithium Battery							
TOTAL RECREATION	\$	981,200.00	\$	630,000.00	\$	219,000.00	\$ 525,000.00 \$ 384,500.00 \$ 49,000.00

WASTE & RECYCLING (FUND 226)						
Replace Erosion Control Wall for Creek Cuvert - Harvey @ Enclosed Drain		\$ 150,000.00				
Replace Erosion Control Wall for Creek Cuvert - Evergreen St				\$ 60,000.00	\$ 60,000.00	
Replace Erosion Control Wall for Creek Cuvert - Harding St			\$ 60,000.00			
Replace Erosion Control Wall for Creek Cuvert - Burroughs/Coolidge St		\$ 75,000.00				
Replace Erosion Control Wall for Creek Cuvert - Hartsough St				\$ 60,000.00		
Replace Erosion Control Wall for Creek Cuvert - Ford St						
Replace Erosion Control Wall for Creek Cuvert - S Harvey @ Byron						\$ 60,000.00
Replace Erosion Control Wall for Creek Cuvert - S Main @ Byron					\$ 60,000.00	
Replace/Renovate McKinley St Drain - Linden to Byron Creek				\$ 800,000.00		
Replace/Renovate Fralick Creek Drain - Main St to Union St			\$ 140,000.00			
Replace/Renovate Fralick Creek Drain - Union St to Ann Arbor Tr		\$ 220,000.00				
Replace/Renovate Fralick Creek Drain - Ann Arbor Tr to Fairground Park				\$ 330,000.00		
Replace/Renovate Fralick Creek Drain - Fairground Park to Lions Club Park		\$ 290,000.00				
Replace/Renovate Alley Drain - Goldsmith to Junction				\$ 100,000.00		
Repair Salem Landfill Fence				\$ 15,000.00		
Transfer Station - Repair Ramp/Railing/etc.		\$ 20,000.00				
Transfer Station - Repair Cardboard Compactor (ALT: Replace Compactor w/Prefab unit)		\$ 25,000.00				
Replacement Trash Carts	\$ 20,000.00		\$ 20,000.00		\$ 20,000.00	
Replacement Recycling Carts	\$ 20,000.00		\$ 20,000.00		\$ 20,000.00	
Expand Spoils Storage Area		\$ 15,000.00				
Add Compost/Yard Waste Storage + Composting Facility (Purchase Property: CSX Yard? Wilcox Mill? Bi		\$ 900,000.00				
TOTAL WASTE & RECYCLING	\$ 40,000.00	\$ 1,695,000.00	\$ 415,000.00	\$ 1,190,000.00	\$ 100,000.00	\$ 60,000.00
DOWNTOWN DEVELOPMENT AUTHORITY (FUND 248)						
New Central Parking Deck, 1	\$ 300,000.00					
DDA Street Trees, 30		\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Tree Grates, 78					\$ 46,800.00	
Benches, 40		\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
Garbage Cans, 15		\$ 3,600.00	\$ 3,600.00		\$ 3,600.00	
Bike Racks, 5		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00
EV Charging Stations, 20		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00
New Band Shell, 1					\$ 200,000.00	
DDA Light Pole Upgrades, 10		\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Downtown Décor Updates		\$ 50,000.00	\$ 50,000.00	\$ 50,000.00		
New Brick Updates (Entire Streetscape), 1		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
Planter Box Upgrades, 10						
Pedestrian Traffic Signals (Wing/Main, Church/Main), 2		\$ 250,000.00		\$ 250,000.00		
TOTAL DOWNTOWN DEVELOPMENT AUTHORITY	\$ 300,000.00	\$ 350,800.00	\$ 78,800.00	\$ 347,200.00	\$ 275,600.00	\$ 37,200.00
COMMUNITY DEVELOPMENT (FUND 249)						
New Office Furniture					\$ 20,000.00	
New Carpeing				\$ 7,000.00		
New Filing Cabinets			\$ 15,000.00			
Vehicle						
Large Format Scanner		\$ 3,500.00				
TOTAL COMMUNITY DEVELOPMENT	\$ -	\$ 3,500.00	\$ 15,000.00	\$ 7,000.00	\$ 20,000.00	\$ -
WATER & SEWER ADMINISTRATION (FUND 592-290)						
Utility Patch Repair		\$ 100,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Replace Construction/Safety Barricades		\$ 30,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Replace Traffic Control Barricades		\$ 15,000.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Add Remote Monitoring System (Water Quality)			\$ 25,000.00			\$ 25,000.00
Add Sampling + Flushing System (Water Quality)				\$ 50,000.00		
Add Water System Leak Detection		\$ 15,000.00				
Replace Sewer Lift Station Pumps & Alarm			\$ 50,000.00			
Water Utility Construction	\$ 560,000.00					
TOTAL WATER & SEWER ADMINISTRATION	\$ 560,000.00	\$ 160,000.00	\$ 147,500.00	\$ 122,500.00	\$ 72,500.00	\$ 97,500.00

SANITARY SEWER MAINS (FUND 592-536)						
Replace/Repair sewer - Davis & Spring			\$ 400,000.00		\$ 120,000.00	
Replace/Repair sewer - East Central behind Penn						
Replace/Repair sewer - Holbrook (Liberty to Plymouth)	\$ 320,000.00					
Replace/Repair sewer - Goldsmith (Goldsmith to Alley to Junction)					\$ 140,000.00	
Sewer Utility Construction	\$ 240,000.00					
TOTAL SANITARY SEWER MAINS	\$ 240,000.00	\$ 320,000.00	\$ 400,000.00	\$ 120,000.00	\$ 140,000.00	\$ -
WATER MAINS (FUND 592-537)						
Replace Water main - Ann Arbor Rd, btwn Main & Mill	\$ 500,000.00					
Replace Water main - McKinley, btwn Ross & Byron	\$ 200,000.00					
Replace Water main - Ann Arbor Tr, btwn Sheldon & McKinley			\$ 300,000.00			
Replace Water main - Carol & Evergreen						
Replace Water main - Fleet & Harvey Downtown				\$ 250,000.00		
Replace Water main - Hamilton, btwn AATr & Maple					\$ 150,000.00	
Replace Water main - Arthur & Irvin N of Junction						
Replace Water main - Fairground & Hartsough						
Replace Water main - Gloucester & Old Salem & Provincetown						
Replace Water main - Plymouth Rd & Hines Dr						
Replace Water main - N Main, btwn Union & Mill						
Replace Water main - Industrial & Haggerty						
Replace Water main - Burroughs loop @ creek						
Replace Water main - Sheldon, btwn Goldsmith & Farmer Rear yard						
Replace Water main - S Main Rear yard S of Burroughs						
Replace Water main - Amelia, Farmer & Blanche Redundant WM						
Replace Water main - S Main Rear yard N of Burroughs						
Replace Water main - Ann Arbor Tr Downtown Redundant WM						
Replace Water main - Liberty, btwn Amelia & Davis Redundant WM						
Replace Isolation Valves (Valve, structure, pipe & connections)		\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
TOTAL WATER MAINS	\$ -	\$ 760,000.00	\$ 360,000.00	\$ 310,000.00	\$ 210,000.00	\$ 60,000.00
WATER METERS (FUND 592-538)						
Replace Residential Water Meters	\$ 2,200,000.00					
Replace Commercial Water Meters						
TOTAL WATER METERS	\$ 2,200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
WATER SERVICE LINES (FUND 592-539)						
Lead & Galvanized Service Line Replacement Program (Known locations +/-3%)	\$ 250,000.00					
TOTAL WATER SERVICE LINES	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
WATER HYDRANTS (FUND 592-540)						
Replace Fire Hydrants (Non-repairable TCIW)		\$ 40,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
TOTAL WATER HYDRANTS	\$ -	\$ 40,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00

EQUIPMENT (FUND 661)			
Light Tower, Ingersoll Rand MY'02 (DMS 002)			\$ 30,000.00
Air Compressor, Ingersoll Rand MY'05 (DMS 006)		\$ 50,000.00	
Reg. Cab Flat Bed+liftgate, GMC 2500 MY'08 (DMS 009)	\$ 60,000.00		
Reg. Cab Pick up+liftgate, GMC 2500 MY'08 (Replace w/Med Duty) (DMS 010)			
Crack Sealer (DMS 015)			
Bucket Truck, ETI/Ford 450 MY'14 (DMS 020)			\$ 140,000.00
Street Sweeper, Johnston V21 MY'22 (DMS 027)			\$ 360,000.00
2-3yd. Dump Truck+plow, GMC 3500 MY'08 (DMS 079)			
Single Axle Swaploader, Freightliner SD108 MY'20 (DMS 20-99)			
ATTACH - Swapload 1500gal Brine, Monroe MY'20 (DMS 20-99-B)			
ATTACH - Swaploader Leaf Vac Body (DMS 147)	\$ 100,000.00		
ATTACH - Swaploader Utility Job Box Water Dept. (DMS 20-99-T)			
Ext. Cab Pick up+cap, GMC 2500 MY'09 (DMS 102)			
Reg. Cab Pick up+cap, GMC 2500 MY'05 (DMS 103)			
Backhoe, CAT MY'98 (DMS 109)			
Ext. Cab Pick up+liftgate+plow, GMC 2500 MY'12 (DMS 111)		\$ 65,000.00	
Med. Duty Flat Bed, Ford 450 MY'18 (DMS 115)			
Chipper Truck, Arbortech/Ford 450 MY'14 (DMS 119)			\$ 90,000.00
Reg. Cab 3yd. Dump Truck+plow, Ford 450 MY'14 (DMS 120)		\$ 95,000.00	
Salt Truck 8-10yd, GMC 8500 MY'09 (Replace w/ Swaploader) (DMS 121)	\$ 320,000.00		
Salt Truck 8-10yd, GMC 8500 MY'09 (Replace w/ Swaploader) (DMS 122)			\$ 320,000.00
Garbage Truck, Leach/International MY'01 (DMS 125)	\$ 290,000.00		
Big Loader, CAT 930H MY'08 (DMS 127)			\$ 250,000.00
Utility Van, GMC Savana 2500 MY'07 (DMS 130)			
Stake Truck, GMC MY'02 (DMS 134)	\$ 100,000.00		
Reg. Cab Flat bed+plow+spreader, GMC 2500 MY'12 (DMS 135)			\$ 60,000.00
Reg. Cab Pick up (DMS 136)			\$ 60,000.00
Sewer Cleaner, Vactor2100i/Freightliner 113SD MY'22 (DMS 137)		\$ 500,000.00	
Gator, John Deere MY'01 (DMS 139)	\$ 15,000.00		
Hi-Lo, Hyundai MY'02 (DMS 142)			\$ 30,000.00
Brush Chipper, Bandit 1390 XP MY'15 (DMS 146)			\$ 80,000.00
Brush Chipper, Bandit MY'00 (DMS 149)	\$ 80,000.00		
Valve Exercising Machine, Hurco SD800 MY'21 (DMS 150)			
Tahoe, Chevy MY'22 (DMS 301)			
ATTACH - Leaf Loader, Tink Claw MY'19 (DMS 401)			
Utility Trailer MY'88 (DMS TRL 2)	\$ 12,000.00		
Utility Trailer MY'88 (DMS TRL 4)			\$ 12,000.00
Utility Trailer Arrowboard (DMS TRL5)		\$ 40,000.00	
Bandshell, Century Ind 36' ShowMaster MY'98 (DMS TRL 6)	\$ 200,000.00		
Landscape Trailer MY'88 (DMS TRL 7)			\$ 25,000.00
Utility Trailer MY'88 (DMS TRL 11)			\$ 40,000.00
Tilt Top Trailer, Trail King MY'18 (DMS TRL 12)			
Bleachers MY'17 (DMS TRL 14)			
Cold Patch/Hot Box (DMS TRL 15) (Replace - Crack Sealer (DMS 015))	\$ 30,000.00		
GPS Tracking			\$ 15,000.00
PA System Replacement		\$ 10,000.00	

Snow and Ice Control Brine Making System	\$	10,000.00		\$	10,000.00		\$	10,000.00				
Walkbehind Concrete Saw	\$	25,000.00										
Street Stripe Paint Sprayer	\$	10,000.00										
*Sm. Tractor, Kubota MY'96 (DMS 007)	\$	40,000.00										
Reg. Cab Flat bed+water tank+pump, GMC 2500 (DMS 007)	\$	60,000.00										
*Skid Steer Loader, Bobcat MY'86 (DMS 022)	\$	80,000.00										
*Skid Steer Loader, Bobcat MY'98 (DMS 023)	\$	80,000.00										
Municipal Sidewalk Tractor, Holder (DMS 022+DMS 023)	\$	120,000.00										
*Small Loader, Case MY'03 (DMS 108)	\$	190,000.00										
Municipal Sidewalk Tractor, Holder (DMS 108)	\$	120,000.00										
*Sidewalk Mini Sweeper, Lincoln-American MY'95 (DMS 005)	\$	25,000.00										
ATTACH - Muni SW Tractor Vacuum/Sweeper, Holder (DMS 005)	\$	30,000.00										
*Sidewalk Mini sweeper, Green Machine MY'07 (DMS 008)				\$	25,000.00							
ATTACH - Muni SW Tractor Broom, Holder (DMS 008)				\$	10,000.00							
*Lawn Mower, Toro MY'01 (DMS 143)						\$	10,000.00					
ATTACH - Muni SW Tractor Lawn Mower, Holder (DMS 143)						\$	10,000.00					
*Water Tank w/Sprayer Trailer, Lesco MY'96 (DMS TRL 10)			\$	15,000.00								
ATTACH - Muni SW Tr Water Tank w/Sprayer, Holder (DMS TRL 10)			\$	15,000.00								
ATTACH - Leaf Loader, Tink Claw MY'03 (DMS 409)	\$	25,000.00										
ATTACH - Muni SW Tractor Leaf Loader, Holder (DMS 409)	\$	25,000.00										
ATTACH - Muni SW Tractor Plow, Holder	\$	10,000.00										
ATTACH - Muni SW Tractor V-Plow, Holder	\$	15,000.00										
ATTACH - Muni SW Tractor Snowblower, Holder	\$	20,000.00										
ATTACH - Muni SW Tractor Snowblower, Holder	\$	20,000.00										
ATTACH - Muni SW Tractor Ground Conditioner/Rake, Holder			\$	20,000.00								
Equip Lease - Rosenbauer Fire Pumper	\$	41,023.00										
Equip Lease - Zamboni 552AC	\$	18,930.00										
Equip Lease - Swaploader	\$	45,397.00										
Equip Lease - Pumper Fire Truck	\$	59,003.00										
Equip Lease - Tahoe (3)	\$	35,439.00										
Equip Lease - Ford Trucks (4)	\$	82,773.00										
TOTAL EQUIPMENT	\$	282,565.00	\$	2,112,000.00	\$	310,000.00	\$	717,000.00	\$	1,270,000.00	\$	100,000.00
TOTAL CAPITAL IMPROVEMENTS	\$	8,025,015.00	\$	12,729,850.00	\$	4,523,250.00	\$	4,633,950.00	\$	4,409,000.00	\$	1,780,200.00

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.



-101-
GENERAL FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
GENERAL FUND REVENUES												
<u>Property Tax Revenues</u>												
101 001 403.000	CURRENT PROPERTY TAX/REAL	6,226,220	6,151,151	6,387,630	6,387,630	6,006,264	6,387,630	6,597,700	6,801,630	7,011,680	7,228,030	7,450,870
101 001 405.000	TAXES RECOVERED BY COUNTY	(20,000)	(41)	(20,000)	(20,000)	(41)	(20,000)	(20,000)	(20,600)	(21,220)	(21,860)	(22,520)
101 001 406.000	TAXES REINSTATED BY COUNTY	15,000	3,722	15,000	15,000	3,801	15,000	15,000	15,000	15,000	15,450	15,000
101 001 408.000	PRIOR YEAR TAX REFUNDS	(5,000)	0	(5,000)	(5,000)	0	(5,000)	(5,000)	(5,150)	(5,280)	(5,470)	(5,660)
101 001 409.000	PERSONAL PROPERTY TAX REPL REVENUE	0	0	0	0	0	0	0	0	0	0	0
101 001 410.000	PAYMENT IN LIEU OF PROP TAX	39,000	39,989	39,000	39,000	0	39,000	39,000	39,390	40,180	41,390	42,630
101 001 420.000	UNCOLLECTABLE TAXES/REAL-PERS	(2,500)	0	(2,500)	(2,500)	0	(2,500)	(2,500)	(2,450)	(2,470)	(2,490)	(2,510)
101 001 437.000	CURRENT PROP TAX/CFT-IFT	0	0	0	0	0	0	0	0	0	0	0
101 001 445.000	PENALTIES & INTEREST	30,000	19,550	30,000	30,000	0	30,000	30,000	61,210	63,110	65,050	67,060
101 001 447.000	PROPERTY TAX ADMINISTRATION FEE	308,700	307,854	325,090	325,090	275,587	325,090	353,170	364,080	375,320	386,900	398,820
Total		6,591,420	6,522,224	6,769,220	6,769,220	6,285,581	6,769,220	7,007,370	7,253,110	7,476,320	7,707,000	7,943,690
<u>License & Permit Revenues</u>												
101 002 476.000	PERMITS/NON-BUSINESS LICENSE	3,600	2,761	3,600	3,600	1,311	3,600	3,600	3,710	3,820	3,930	4,050
101 002 476.100	GOING OUT OF BUSINESS PERMITS	100	0	100	100	0	100	100	100	100	100	100
Total		3,700	2,761	3,700	3,700	1,311	3,700	3,700	3,810	3,920	4,030	4,150
<u>State / Federal Grant Revenues</u>												
101 003 531.000	STATE/FEDERAL GRANTS	200,000	60,000	479,100	479,100	20,840	479,100	550,982	300,000	1,000	1,000	1,000
101 003 532.000	FEDERAL GRANTS/CDBG	0	0	0	0	0	0	0	0	0	0	0
101 003 532.500	FEDERAL GRANTS/CDBG ADMIN	0	0	0	0	0	0	0	0	0	0	0
101 003 535.000	OTHER GRANTS	0	29,907	0	0	0	0	0	0	0	0	0
Total		200,000	89,907	479,100	479,100	20,840	479,100	550,982	300,000	1,000	1,000	1,000
<u>State-Shared Revenues</u>												
101 004 573.000	LOCAL COMMUNITY STABILIZATION	214,597	214,523	124,422	124,422	139,596	124,422	128,155	132,000	135,960	138,000	140,070
101 004 576.100	ST SHARED REV/SALES TAX(CONST)	800,786	985,813	895,361	895,361	497,726	895,361	1,025,832	1,056,610	1,088,310	1,104,630	1,121,200
101 004 576.300	EVIP - ECONOMIC VITALITY INCENTIVE PROGRAM	134,165	134,165	134,604	134,604	66,863	134,604	153,335	121,620	121,620	117,970	114,430
101 004 576.350	EVIP - SUPPLEMENTAL	0	0	0	0	0	0	0	0	0	0	0
101 004 579.000	ST SHARED REV/LIQUOR LICENSE	15,000	16,507	15,000	15,000	4,366	15,000	15,000	15,150	15,300	15,450	15,600
101 004 580.000	ST SHARED REV/ELECTION REIMB	0	0	0	0	0	0	0	0	0	0	0
Total		1,164,548	1,351,008	1,169,387	1,169,387	708,552	1,169,387	1,322,322	1,325,380	1,361,190	1,376,050	1,391,300

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Sales of Services Revenues</u>												
101 005 583.000	CHARGES FOR SVCS/WATER FUND	246,130	246,130	255,000	255,000	123,065	255,000	262,650	270,530	278,650	287,010	295,620
101 005 584.000	CHARGES FOR SVCS/EQUIP FUND	59,710	59,710	61,500	61,500	29,855	61,500	63,350	65,250	67,210	69,230	71,310
101 005 585.000	CHARGES FOR SVCS/SOLID WASTE FUND	179,220	179,220	185,000	185,000	89,610	185,000	190,550	196,270	202,160	208,220	214,470
101 005 585.500	CHARGES FOR SVCS/BUILDING FUND	47,000	33,212	47,000	47,000	23,500	47,000	47,000	48,410	49,860	51,360	52,900
101 005 585.700	CHARGES FOR SVCS/RECREATION FUND	15,040	15,040	15,040	15,040	7,520	15,040	15,040	15,490	15,950	16,430	16,920
101 005 586.000	CHARGES FOR SVCS/LIBRARY	850	834	0	0	0	0	0	0	0	0	0
101 005 587.000	CHARGES FOR SVCS/COURT	0	0	0	0	0	0	0	0	0	0	0
101 005 588.000	CHARGES FOR SVCS/DDA-ADMIN	63,300	63,300	65,200	65,200	31,650	65,200	67,200	69,220	71,300	73,440	75,640
101 005 589.000	CHARGES FOR SVCS/DDA-MSD SVCS	138,620	138,620	142,780	142,780	69,310	142,780	147,060	151,470	156,010	160,690	165,510
101 005 589.500	CHARGES FOR SVCS/DDA-PARKING	39,920	39,920	41,120	41,120	19,960	41,120	42,350	43,620	44,930	46,280	47,670
101 005 590.000	CHARGES FOR SVCS/HOUS COMM	21,850	21,850	21,850	21,850	10,925	21,850	21,850	22,510	23,190	23,890	24,610
101 005 590.750	CHARGES FOR SVCS/HOUS P/R FEE	16,390	16,390	16,390	16,390	8,195	16,390	16,390	16,880	17,390	17,910	18,450
101 005 591.000	CHARGES FOR SVCS/OTHER COMM	15,400	15,388	3,000	3,000	9,065	3,000	3,000	3,090	3,180	3,280	3,380
101 005 592.000	CHARGES FOR SVCS/BROWNFIELD	16,780	16,592	36,550	36,550	0	36,550	57,240	32,810	47,720	48,670	37,590
Total		860,210	846,206	890,430	890,430	422,645	890,430	933,680	935,550	977,550	1,006,410	1,024,070
<u>Cemetery Revenues</u>												
101 006 633.000	FOUNDATIONS	10,000	9,540	10,000	10,000	4,280	10,000	10,000	10,300	10,610	10,930	11,260
101 006 634.000	GRAVE OPENINGS & CLOSING	85,025	88,350	60,000	60,000	46,675	60,000	60,000	61,800	63,650	65,560	67,530
101 006 643.000	CEMETERY LOT SALES	58,600	64,800	45,000	45,000	32,125	45,000	45,000	46,350	47,740	49,170	50,650
101 006 644.000	CRYPT SALES	60,775	57,325	40,000	40,000	52,000	40,000	40,000	41,200	42,440	43,710	45,020
101 006 649.000	CEMETERY MISC/TRANSFERS	3,975	3,965	2,500	3,850	2,425	3,850	2,500	1,000	1,000	1,000	1,000
Total		218,375	223,980	157,500	158,850	137,505	158,850	157,500	160,650	165,440	170,370	175,460
<u>Parking Revenues</u>												
101 007 656.000	PARKING FEES/CENTRAL	12,200	19,171	20,000	20,000	9,489	20,000	20,000	20,600	21,220	21,860	22,520
101 007 656.100	PARKING FEES/EAST CENTRAL	8,000	7,908	200	1,100	0	1,100	200	210	220	230	240
101 007 657.000	PERMIT PARKING	3,000	2,950	3,000	3,000	845	3,000	3,000	3,090	3,180	3,280	3,380
101 007 658.000	PARKING FINES	17,225	17,532	12,000	12,000	14,322	12,000	12,000	12,360	12,730	13,110	13,500
101 007 658.500	PARKING FINES-DDA	30,000	19,448	30,000	30,000	15,743	30,000	30,000	30,900	31,830	32,780	33,760
Total		70,425	67,009	65,200	66,100	40,399	66,100	65,200	67,160	69,180	71,260	73,400

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Other Operating Revenues											
101 008 628.000	POLICE DEPARTMENT REVENUES	9,525	9,849	5,900	8,400	5,281	8,400	5,900	6,080	6,260	6,450	6,640
101 008 628.050	CITY PORTION / OFFENDER REGISTRATION	250	150	250	250	0	250	250	260	270	280	290
101 008 628.200	911 EMERGENCY SYSTEM REVENUES	57,600	66,855	45,000	45,000	13,159	45,000	45,000	46,350	47,740	49,170	50,650
101 008 628.300	ACT 302 TRAINING FUNDS	3,000	1,962	3,000	3,000	1,111	3,000	3,000	3,300	3,300	3,300	3,300
101 008 628.500	FALSE ALARM FEES	16,000	15,650	16,000	16,000	7,350	16,000	16,000	16,480	16,970	17,480	18,000
101 008 628.600	PBT TEST (BREATHYLIZER)	3,000	120	3,000	3,000	60	3,000	3,000	3,090	3,180	3,280	3,380
101 008 628.700	LLRC FILING FEES	2,000	2,414	2,000	2,000	700	2,000	2,000	2,060	2,120	2,180	2,250
101 008 628.900	BOND PROCESSING FEE	150	40	150	150	30	150	150	0	0	0	0
101 008 630.000	OVERHEAD ON WORK ORDERS	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 008 647.000	DISTRICT COURT REVENUE	8,000	0	8,000	8,000	0	8,000	8,000	100	4,000	5,600	5,000
101 008 647.500	DISTRICT COURT-DUIL REIMB	5,500	1,339	5,500	5,500	0	5,500	5,500	5,670	5,840	6,020	6,200
101 008 647.600	JUROR COMPENSATION RETURNS	150	119	150	150	119	150	150	150	150	150	150
101 008 659.000	ORDINANCE VIOLATIONS/ CITATIONS	0	0	0	0	0	0	0	0	0	0	0
101 008 660.000	TOWING FINES AND FEES	1,500	75	1,500	1,500	75	1,500	1,500	1,550	1,600	1,650	1,700
101 008 665.000	INTEREST ON INVESTMENTS	50	4,355	50	30,125	(1,680)	30,125	50	50	50	50	50
101 008 668.000	ROYALTIES/CABLE TV	220,000	195,422	220,000	220,000	49,986	220,000	220,000	226,600	233,400	240,400	247,610
101 008 668.300	CABLE TV/PEG FEES	22,000	8,010	22,000	22,000	2,000	22,000	22,000	23,100	24,260	25,470	26,740
101 008 668.500	METRO ACT R.O.W. REIMBURSEMENT	33,500	33,235	27,000	27,000	0	27,000	27,000	27,810	28,640	29,500	30,390
101 008 672.221	2021 SIDEWALK SPECIAL ASSMT	61,000	55,397	0	0	0	0	0	0	0	0	0
101 008 672.222	2022 SIDEWALK SPECIAL ASSMT	0	0	40,000	53,000	0	53,000	0	0	0	0	0
101 008 672.223	2023 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	40,000	0	0	0	0
101 008 672.224	2024 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	40,000	0	0	0
101 008 672.225	2025 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	40,000	0	0
101 008 675.006	CONTRIBUTIONS/KIWANIS PARK IMPROV	0	0	0	15,000	0	15,000	0	0	0	40,000	0
101 008 672.226	2026 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	0	40,000
101 008 675.100	CONTRIBUTIONS/ADOPT-A-PARK	0	0	0	0	0	0	0	0	0	0	0
101 008 675.100	CONTRIBUTIONS/OTHER	0	0	0	0	0	0	0	0	0	0	0
101 008 675.102	CONTRIBUTIONS FROM BUD STAB FUND	0	0	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	0	0
101 008 680.000	OTHER INCOME	12,400	12,868	10,000	10,000	6,115	10,000	10,000	10,000	10,000	10,000	10,000
101 008 680.200	MISCELLANEOUS / FIRE DEPT SHIRT SALES	170	161	0	0	0	0	0	5,000	5,000	5,000	5,000
101 008 681.000	EXPENSE REIMBURSEMENTS	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 008 683.000	GAIN/LOSS ON SALE OF FIXED ASSETS	0	0	0	0	0	0	0	0	0	0	0
101 008 685.000	INSURANCE PROCEEDS	11,000	10,767	1,000	1,000	10,767	1,000	1,000	1,030	1,060	1,090	1,120
101 008 687.000	PASSPORT PROCESSING FEE	25,000	13,195	25,000	25,000	4,480	25,000	25,000	25,750	26,520	27,320	28,140
101 008 690.000	REIMBURSEMENT/SPEC ELECTIONS	700	0	700	700	0	700	700	720	740	760	780
101 008 691.000	REIMBURSEMENT/GEOTHERMAL PROJECT	48,290	0	48,290	0	24,145	0	48,290	0	0	0	0
101 008 694.200	INS PREM/RETIRES & OTHERS	(16,000)	(13,624)	(16,000)	(16,000)	(6,792)	(16,000)	(16,000)	(16,480)	(16,970)	(17,480)	(18,000)
101 008 694.300	SPECIAL EVENTS INCOME	180,000	129,261	180,000	180,000	89,978	180,000	180,000	185,400	190,960	196,690	202,590
101 008 698.000	SUNDRY (CASH OVER/SHORT)	50	4	50	50	(2)	50	50	50	50	50	50
	Total	706,835	547,624	650,540	662,825	206,882	662,825	650,540	616,180	637,260	656,590	674,270
	GENERAL FUND (OPERATING) REVENUE TOTAL	9,815,513	9,650,719	10,185,077	10,199,612	7,823,715	10,199,612	10,691,294	10,661,840	10,691,860	10,992,710	11,287,340

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Transfers-In from Other Sources</u>												
101 009 675.650	CONTRIBUTION FR FRINGE FUND	0	0	0	0	0	0	0	0	0	0	0
101 009 675.711	CONTRIBUTION FR CEMETERY FUND	10,000	5,881	10,000	10,000	1,643	10,000	10,000	10,300	10,610	10,930	11,260
101 009 699.000	APPROP OF PR YR FUND BALANCE	641,642	0	966,107	995,907	0	995,907	855,476	451	487,119	673,481	785,080
101 009 699.100	APPROP OF HEALTH CARE RESERVE	0	0	0	0	0	0	0	0	0	0	0
Total		651,642	5,881	976,107	1,005,907	1,643	1,005,907	865,476	10,751	497,729	684,411	796,340
GENERAL FUND												
REVENUE GRAND TOTAL		10,467,155	9,656,599	11,161,184	11,205,519	7,825,357	11,205,519	11,556,770	10,672,591	11,189,589	11,677,121	12,083,680

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
GENERAL FUND - Summary EXPENDITURES												
Administration												
101	CITY COMMISSION	138,175	127,110	133,725	138,075	64,226	138,075	145,375	148,950	153,290	157,740	162,320
172	CITY MANAGER	335,295	308,279	351,190	353,190	130,963	353,190	376,145	388,720	404,290	420,240	436,370
215	CITY CLERK	174,720	164,983	178,030	179,580	78,002	179,580	181,865	182,120	189,690	197,450	205,300
228	MGMT INFORMATION SERVICES	294,225	279,444	366,200	366,200	114,477	366,200	408,135	422,040	437,740	453,990	470,320
253	FINANCE/TREASURY SERVICES	475,880	434,037	602,050	563,925	188,224	563,925	567,260	570,290	592,590	615,450	638,620
257	CITY ASSESSOR SERVICES	75,450	69,121	88,565	88,565	40,320	88,565	82,918	86,660	89,270	91,950	94,700
262	ELECTIONS SERVICES	103,740	51,052	112,340	118,865	23,496	118,865	130,320	135,450	139,850	144,370	149,020
266	CITY ATTORNEY/LEGAL SERVICES	140,500	118,796	149,500	152,500	47,548	152,500	155,500	167,450	172,480	177,660	183,000
268	OTHER GENERAL GOVERNMENT	223,645	201,635	291,786	293,661	87,454	293,661	322,661	364,850	394,300	391,050	410,680
Administration		1,961,630	1,754,456	2,273,386	2,254,561	774,709	2,254,561	2,370,179	2,466,530	2,573,500	2,649,900	2,750,330
Buildings & Grounds												
275	CITY HALL MAINTENANCE	139,575	105,524	116,605	116,605	45,001	116,605	150,955	154,470	159,360	164,380	169,530
276	MSD YARD MAINTENANCE	84,505	76,472	83,845	83,845	29,049	83,845	85,505	94,160	97,410	100,760	104,180
Buildings & Grounds		224,080	181,996	200,450	200,450	74,050	200,450	236,460	248,630	256,770	265,140	273,710
Public Safety												
301	POLICE DEPARTMENT	4,258,645	4,151,645	4,413,260	4,401,410	1,907,415	4,401,410	4,566,813	4,801,370	5,058,720	5,315,750	5,495,590
336	FIRE DEPARTMENT	1,200,915	1,130,476	1,225,125	1,225,185	581,805	1,225,185	1,160,515	1,284,140	1,349,700	1,414,990	1,463,560
Public Safety		5,459,560	5,282,121	5,638,385	5,626,595	2,489,220	5,626,595	5,727,328	6,085,510	6,408,420	6,730,740	6,959,150
Public Works												
441	MSD ADMINISTRATION	327,230	271,597	346,075	353,305	119,605	353,305	311,055	331,770	345,060	358,680	372,460
448	STREET LIGHTING SERVICES	175,000	189,848	195,000	195,000	78,375	195,000	195,000	200,850	206,880	213,090	219,480
567	CEMETERY MAINTENANCE	156,630	144,589	157,580	158,680	82,450	158,680	178,550	184,700	191,070	197,620	204,330
575	SPECIAL EVENTS	149,695	98,301	181,175	181,175	72,588	181,175	145,475	148,950	154,100	159,400	164,780
580	PARKING SYSTEM	43,030	32,653	52,750	63,350	8,775	63,350	51,800	58,150	60,050	62,000	64,010
590	MISCELLANEOUS MSD SERVICES	2,171	1,188	2,375	2,375	692	2,375	2,290	2,890	2,980	3,070	3,160
Public Works		853,756	738,176	934,955	953,885	362,485	953,885	884,170	927,310	960,140	993,860	1,028,220
Recreation and Culture												
770	PARKS & PUBLIC PROPERTY	204,980	173,806	212,360	212,380	97,661	212,380	218,655	227,380	235,060	242,970	251,040
775	DMS SERVICES-DDA DISTRICT	222,030	214,126	174,725	176,225	105,547	176,225	177,440	172,280	178,320	184,520	190,840
Other		427,010	387,932	387,085	388,605	203,208	388,605	396,095	399,660	413,380	427,490	441,880
Non-Operating												
900	CAPITAL OUTLAY	434,700	217,899	1,257,300	1,372,911	54,824	1,372,911	1,530,700	110,000	110,000	110,000	102,000
905	DEBT SERVICE	31,234	30,064	32,565	21,454	28,864	21,454	32,412	31,119	30,989	30,843	31,265
965	TRANSFERS OUT TO OTHER SOURCES	1,073,350	1,073,350	437,058	387,058	226,845	387,058	379,426	403,833	436,390	469,148	497,125
Non-Operating		1,539,284	1,321,313	1,726,923	1,781,423	310,533	1,781,423	1,942,538	544,951	577,379	609,991	630,390
GENERAL FUND - Summary EXPENDITURE GRAND TOTAL		10,465,320	9,665,994	11,161,184	11,205,519	4,214,206	11,205,519	11,556,770	10,672,591	11,189,589	11,677,121	12,083,680

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
GENERAL FUND - Detail EXPENDITURES												
City Commission Expenditures												
101 101 706.000	SALARY & WAGES/FULL TIME	4,450	4,247	4,450	4,450	1,751	4,450	4,450	4,500	4,500	4,500	4,500
101 101 707.000	SALARY & WAGES/TEMP-SEASONAL	1,250	186	1,250	1,250	186	1,250	1,300	1,340	1,380	1,420	1,460
101 101 709.000	SALARY & WAGES/OVERTIME	175	160	175	175	160	175	175	0	0	0	0
101 101 721.000	FRINGE BENEFITS	450	450	450	450	185	450	450	420	430	440	450
101 101 727.000	OFFICE SUPPLIES	100	0	100	100	0	100	100	100	100	100	100
101 101 728.000	POSTAGE	550	342	600	600	342	600	600	620	640	660	680
101 101 740.000	OPERATING SUPPLIES	6,000	6,001	3,500	3,500	1,618	3,500	3,500	3,610	3,720	3,830	3,940
101 101 818.000	CONTRACTUAL SERVICES	50,075	52,086	52,000	52,000	41,671	52,000	54,000	55,620	57,290	59,010	60,780
101 101 818.211	CONT SVCS/AUDITING	36,000	32,000	32,000	33,000	0	33,000	35,000	36,050	37,130	38,240	39,390
101 101 818.410	CONT SVCS/ADVERTISING PROMO	500	0	500	500	0	500	500	520	540	560	580
101 101 850.000	COMMUNICATIONS	600	583	300	300	0	300	300	310	320	330	340
101 101 864.000	CONFERENCES & MEETINGS	4,500	1,880	4,500	4,500	1,128	4,500	4,500	4,640	4,780	4,920	5,070
101 101 865.000	PUBLIC RELATIONS EXPENSE	6,600	6,972	7,500	7,500	6,374	7,500	8,500	8,760	9,020	9,290	9,570
101 101 900.000	PRINTING & PUBLISHING	4,525	4,528	3,500	3,500	1,856	3,500	3,500	3,610	3,720	3,830	3,940
101 101 940.000	EQUIPMENT RENTAL - FORCE ACCT	400	0	400	400	0	400	500	0	0	0	0
101 101 956.000	MISCELLANEOUS	1,000	117	1,000	3,300	117	3,300	3,500	3,610	3,720	3,830	3,940
101 101 957.000	TRAINING EXPENSES	8,500	6,941	9,000	10,050	3,626	10,050	11,000	11,330	11,670	12,020	12,380
101 101 958.000	MEMBERSHIPS & DUES	12,500	10,617	12,500	12,500	5,212	12,500	13,500	13,910	14,330	14,760	15,200
Total		138,175	127,110	133,725	138,075	64,226	138,075	145,375	148,950	153,290	157,740	162,320
City Manager Expenditures												
101 172 706.000	SALARY & WAGES/FULL TIME	186,750	180,116	200,525	200,525	80,911	200,525	215,180	221,640	228,290	235,140	242,190
101 172 706.050	SALARY & WAGES/PART TIME	9,800	2,518	9,600	9,600	2,518	9,600	9,600	9,890	10,190	10,500	10,820
101 172 706.100	SALARY & WAGES/SICK	5,250	8,578	5,700	5,700	1,147	5,700	6,320	6,510	6,710	6,910	7,120
101 172 706.150	SALARY & WAGES/IN-LIEU HEALTH	2,250	1,614	2,225	2,225	0	2,225	2,225	2,290	2,360	2,430	2,500
101 172 706.300	SALARY & WAGES/LONGEVITY	1,500	1,500	1,500	3,500	1,500	3,500	3,300	1,500	1,550	1,600	1,650
101 172 706.600	SALARY & WAGES/VACATION PAYOFF	4,920	4,920	5,075	5,075	0	5,075	5,615	5,780	5,950	6,130	6,310
101 172 707.000	SALARY & WAGES/TEMP-SEASONAL	4,800	(3,000)	4,800	4,800	(3,000)	4,800	4,800	4,940	5,090	5,240	5,400
101 172 709.000	SALARY & WAGES/OVERTIME	200	0	100	100	0	100	200	210	220	230	240
101 172 721.000	FRINGE BENEFITS	63,200	63,200	66,575	66,575	26,970	66,575	69,260	71,340	73,480	75,680	77,950
101 172 721.500	POST RETIREMENT BENEFITS	26,850	26,832	33,290	33,290	13,416	33,290	36,445	41,200	46,310	51,490	56,550
101 172 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	100	110	120	130	140
101 172 727.000	OFFICE SUPPLIES	400	0	400	400	0	400	400	410	420	430	440
101 172 728.000	POSTAGE	200	79	200	200	79	200	200	210	220	230	240
101 172 740.000	OPERATING SUPPLIES	7,350	7,270	5,500	5,500	3,625	5,500	6,500	6,700	6,900	7,110	7,320
101 172 818.000	CONTRACTUAL SERVICES	2,000	17	1,000	1,000	17	1,000	1,000	1,030	1,060	1,090	1,120
101 172 850.000	COMMUNICATIONS	2,200	2,064	2,200	2,200	903	2,200	2,500	2,580	2,660	2,740	2,820
101 172 860.000	TRANSPORTATION	975	972	800	800	235	800	800	820	840	870	900
101 172 864.000	CONFERENCES & MEETINGS	6,100	6,055	2,200	2,200	1,175	2,200	2,500	2,580	2,660	2,740	2,820
101 172 865.000	PUBLIC RELATIONS EXPENSE	75	75	0	0	75	0	0	0	0	0	0
101 172 900.000	PRINTING & PUBLISHING	700	348	700	700	229	700	600	620	640	660	680
101 172 925.000	SUBSCRIPTIONS & PUBLICATIONS	575	550	500	500	21	500	500	520	540	560	580
101 172 930.000	REPAIRS & MAINTENANCE	400	0	400	400	0	400	400	410	420	430	440
101 172 940.000	EQUIPMENT RENTAL - FORCE ACCT	900	680	900	900	340	900	1,000	520	540	560	580
101 172 956.000	MISCELLANEOUS	2,300	2,449	1,500	1,500	585	1,500	1,500	1,550	1,600	1,650	1,700
101 172 957.000	TRAINING EXPENSE	4,500	0	4,500	4,500	0	4,500	4,000	4,120	4,240	4,370	4,500
101 172 958.000	MEMBERSHIPS & DUES	1,100	1,443	1,000	1,000	218	1,000	1,200	1,240	1,280	1,320	1,360
Total		335,295	308,279	351,190	353,190	130,963	353,190	376,145	388,720	404,290	420,240	436,370

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>City Clerk Expenditures</u>												
101 215 706.000	SALARY & WAGES/FULL TIME	83,830	90,070	79,750	79,750	42,946	79,750	83,345	85,850	88,430	91,080	93,810
101 215 706.050	SALARY & WAGES/PART TIME	6,000	0	6,275	6,275	0	6,275	6,790	6,990	7,200	7,420	7,640
101 215 706.100	SALARY & WAGES/SICK	3,130	4,081	3,350	3,350	0	3,350	3,530	3,640	3,750	3,860	3,980
101 215 706.300	SALARY & WAGES/LONGEVITY	1,200	1,200	1,200	1,500	1,200	1,500	1,185	1,000	1,000	1,000	1,000
101 215 706.600	SALARY & WAGES/VACATION	2,780	1,700	3,000	3,000	0	3,000	3,140	3,230	3,330	3,430	3,530
101 215 707.000	SALARY & WAGES/TEMP-SEASONAL	50	43	50	250	43	250	50	50	50	50	50
101 215 709.000	SALARY & WAGES/OVERTIME	530	270	550	950	270	950	550	570	590	610	630
101 215 721.000	FRINGE BENEFITS	40,720	40,720	43,175	43,175	19,927	43,175	44,100	45,420	46,780	48,180	49,630
101 215 721.500	POST RETIREMENT BENEFITS	15,180	15,178	18,825	18,825	7,589	18,825	20,085	22,700	25,510	28,360	31,150
101 215 725.500	MEAL ALLOWANCE	100	8	100	100	8	100	200	210	220	230	240
101 215 727.000	OFFICE SUPPLIES	200	14	100	100	0	100	200	210	220	230	240
101 215 728.000	POSTAGE	500	29	570	570	29	570	570	590	610	630	650
101 215 740.000	OPERATING SUPPLIES	2,100	2,086	3,000	3,000	1,662	3,000	3,000	3,090	3,180	3,280	3,380
101 215 818.000	CONTRACTUAL SERVICES	4,000	1,220	10,000	10,000	0	10,000	2,700	2,780	2,860	2,950	3,040
101 215 860.000	TRANSPORTATION	250	40	125	225	32	225	400	410	420	430	440
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	308	1,500	1,500	308	1,500	1,750	1,800	1,850	1,910	1,970
101 215 925.000	SUBSCRIPTIONS & PUBLICATIONS	200	0	100	400	0	400	100	100	100	100	100
101 215 940.000	EQUIPMENT RENTAL - FORCE ACCT	7,700	7,267	3,500	3,500	3,667	3,500	7,300	520	540	560	580
101 215 956.000	MISCELLANEOUS	2,000	64	1,000	1,000	0	1,000	500	520	540	560	580
101 215 957.000	TRAINING EXPENSE	1,500	190	1,500	1,500	0	1,500	2,000	2,060	2,120	2,180	2,250
101 215 958.000	MEMBERSHIPS & DUES	750	495	360	610	320	610	370	380	390	400	410
Total		174,720	164,983	178,030	179,580	78,002	179,580	181,865	182,120	189,690	197,450	205,300
<u>Mgmt Information Services Expenditures</u>												
101 228 706.000	SALARY & WAGES/FULL TIME	111,600	113,615	118,950	118,950	53,865	118,950	129,115	132,990	136,980	141,090	145,320
101 228 706.100	SALARY & WAGES/SICK	4,700	5,174	5,000	5,000	0	5,000	5,470	5,630	5,800	5,970	6,150
101 228 706.300	SALARY & WAGES/LONGEVITY	1,500	1,500	1,500	1,500	1,500	1,500	1,500	750	800	1,000	1,000
101 228 706.600	SALARY & WAGES/VACATION	4,325	4,312	4,450	4,450	0	4,450	4,850	5,000	5,150	5,300	5,460
101 228 721.000	FRINGE BENEFITS	53,050	53,050	55,625	55,625	22,154	55,625	57,350	59,070	60,840	62,670	64,550
101 228 721.500	POST RETIREMENT BENEFITS	21,050	21,037	25,975	25,975	10,519	25,975	28,450	32,160	36,140	40,180	44,130
101 228 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	100	150	150	150	150
101 228 727.000	OFFICE SUPPLIES	150	0	150	150	0	150	150	150	150	150	150
101 228 728.000	POSTAGE	100	0	100	100	0	100	100	100	100	100	100
101 228 740.000	OPERATING SUPPLIES	4,000	3,622	4,000	4,000	2,240	4,000	4,500	4,640	4,780	4,920	5,070
101 228 750.000	OPERATING SUPPLIES/SOFTWARE	38,000	34,012	72,500	72,500	20,455	72,500	91,500	94,250	97,080	99,990	102,990
101 228 818.000	CONTRACTUAL SERVICES	42,650	42,810	65,000	65,000	3,557	65,000	72,000	74,160	76,380	78,670	81,030
101 228 850.000	COMMUNICATIONS	200	0	200	200	0	200	200	210	220	230	240
101 228 860.000	TRANSPORTATION	300	13	150	150	13	150	150	150	150	150	150
101 228 864.000	CONFERENCES & MEETINGS	1,500	0	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 228 940.000	EQUIPMENT RENTAL - FORCE ACCT	450	250	450	450	125	450	550	260	270	280	290
101 228 956.000	MISCELLANEOUS	250	0	250	250	0	250	250	260	270	280	290
101 228 957.000	TRAINING EXPENSE	10,000	0	10,000	10,000	0	10,000	10,000	10,300	10,610	10,930	11,260
101 228 958.000	MEMBERSHIPS & DUES	400	50	400	400	50	400	400	410	420	430	440
Total		294,225	279,444	366,200	366,200	114,477	366,200	408,135	422,040	437,740	453,990	470,320

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Finance/Treasury Services Expenditures</u>												
101 253 706.000	SALARY & WAGES/FULL TIME	154,880	163,098	188,900	188,900	64,377	188,900	198,005	203,950	210,070	216,370	222,860
101 253 706.050	SALARY & WAGES/PART TIME	61,160	43,577	89,300	89,300	20,741	89,300	101,095	104,130	107,250	110,470	113,780
101 253 706.100	SALARY & WAGES/SICK	5,150	2,868	5,575	5,575	0	5,575	5,875	6,050	6,230	6,420	6,610
101 253 706.300	SALARY & WAGES/LONGEVITY	1,325	1,325	1,600	2,375	1,325	2,375	1,800	1,950	2,080	2,200	2,330
101 253 706.600	SALARY & WAGES/VACATION	4,290	0	4,650	4,650	0	4,650	4,885	5,030	5,180	5,340	5,500
101 253 707.000	SALARY & WAGES/TEMP-SEASONAL	70,200	40,695	80,900	40,000	21,465	40,000	41,200	42,440	43,710	45,020	46,370
101 253 709.000	SALARY & WAGES/OVERTIME	420	0	375	375	0	375	250	260	270	280	290
101 253 721.000	FRINGE BENEFITS	100,000	100,000	131,800	131,800	37,251	131,800	117,815	121,350	124,990	128,740	132,600
101 253 721.500	POST RETIREMENT BENEFITS	32,310	32,305	51,000	51,000	16,153	51,000	48,385	54,700	61,480	68,360	75,080
101 253 725.500	MEAL ALLOWANCE	150	60	150	150	44	150	150	150	150	150	150
101 253 727.000	OFFICE SUPPLIES	3,000	2,001	3,000	3,000	842	3,000	3,000	3,090	3,180	3,280	3,380
101 253 728.000	POSTAGE	6,000	6,948	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	3,291	3,750	3,750	1,705	3,750	3,750	3,860	3,980	4,100	4,220
101 253 818.000	CONTRACTUAL SERVICES	6,360	6,181	3,500	3,500	4,358	3,500	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	808	850	850	563	850	850	880	910	940	970
101 253 860.000	TRANSPORTATION	1,000	278	1,000	1,000	132	1,000	1,000	1,030	1,060	1,090	1,120
101 253 864.000	CONFERENCES & MEETINGS	1,000	775	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	329	1,250	1,250	329	1,250	1,290	1,330	1,370	1,410	1,450
101 253 900.000	PRINTING & PUBLISHING	6,050	6,542	3,000	5,000	4,813	5,000	3,000	3,090	3,180	3,280	3,380
101 253 925.000	SUBSCRIPTIONS & PUBLICATIONS	300	468	100	100	299	100	100	100	100	100	100
101 253 930.000	REPAIRS & MAINTENANCE	435	435	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	13,750	20,600	20,600	20,600	10,300	20,600	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	923	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	529	1,000	1,000	309	1,000	1,000	1,030	1,060	1,090	1,120
Total		475,880	434,037	602,050	563,925	188,224	563,925	567,260	570,290	592,590	615,450	638,620
<u>City Assessor Expenditures</u>												
101 257 725.000	EMPLOYEE TESTING & LICENSING	0	0	0	0	0	0	0	0	0	0	0
101 257 727.000	OFFICE SUPPLIES	0	0	2,500	2,500	0	2,500	2,500	2,580	2,660	2,740	2,820
101 257 728.000	POSTAGE	1,000	93	8,000	8,000	93	8,000	1,000	1,030	1,060	1,090	1,120
101 257 818.000	CONTRACTUAL SERVICES	1,500	0	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 257 818.213	CONT SRVC/ASSESSING	67,500	67,488	67,065	67,065	39,314	67,065	70,418	72,530	74,710	76,950	79,260
101 257 860.000	TRANSPORTATION	850	0	0	0	0	0	0	0	0	0	0
101 257 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0
101 257 900.000	PRINTING & PUBLISHING	2,000	36	4,000	4,000	36	4,000	4,000	4,120	4,240	4,370	4,500
101 257 925.000	SUBSCRIPTIONS & PUBLICATIONS	1,500	1,379	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	0	0	3,000	3,000	0	3,000	1,000	2,270	2,340	2,410	2,480
101 257 957.000	TRAINING EXPENSE	1,000	125	0	0	125	0	0	0	0	0	0
101 257 958.000	MEMBERSHIPS & DUES	100	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
Total		75,450	69,121	88,565	88,565	40,320	88,565	82,918	86,660	89,270	91,950	94,700

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Elections Services Expenditures</u>												
101 262 706.000	SALARY & WAGES/FULL TIME	13,140	234	14,075	14,075	234	14,075	14,705	15,150	15,600	16,070	16,550
101 262 706.050	SALARY & WAGES/PART TIME	23,980	13,389	25,050	25,050	5,998	25,050	27,165	27,980	28,820	29,680	30,570
101 262 706.100	SALARY & WAGES/SICK	560	0	600	600	0	600	625	640	660	680	700
101 262 706.300	SALARY & WAGES/LONGEVITY	350	350	450	500	350	500	515	1,000	1,000	1,000	1,000
101 262 706.600	SALARY & WAGES/VACATION	490	0	525	525	0	525	555	570	590	610	630
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	22,000	5,902	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	2,100	1,608	2,175	4,750	1,608	4,750	4,750	4,890	5,040	5,190	5,350
101 262 721.000	FRINGE BENEFITS	10,940	10,940	11,475	11,475	1,140	11,475	11,810	12,160	12,520	12,900	13,290
101 262 721.500	POST RETIREMENT BENEFITS	2,680	2,679	3,325	6,025	1,340	6,025	3,545	4,000	4,490	4,990	5,480
101 262 725.500	MEAL ALLOWANCE	1,000	1,359	100	1,300	926	1,300	1,500	1,550	1,600	1,650	1,700
101 262 727.000	OFFICE SUPPLIES	100	0	100	100	0	100	100	100	100	100	100
101 262 728.000	POSTAGE	2,800	2,682	3,080	3,080	764	3,080	3,130	3,220	3,320	3,420	3,520
101 262 740.000	OPERATING SUPPLIES	1,000	456	3,800	3,800	450	3,800	2,000	2,060	2,120	2,180	2,250
101 262 818.000	CONTRACTUAL SERVICES	12,000	2,449	19,200	19,200	1,614	19,200	28,250	29,100	29,970	30,870	31,800
101 262 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0
101 262 860.000	TRANSPORTATION	250	114	125	125	46	125	200	210	220	230	240
101 262 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0
101 262 900.000	PRINTING & PUBLISHING	7,050	7,394	4,000	4,000	2,429	4,000	6,700	6,900	7,110	7,320	7,540
101 262 925.000	SUBSCRIPTIONS & PUBLICATIONS	250	0	100	100	0	100	100	100	100	100	100
101 262 930.000	REPAIRS & MAINTENANCE	300	0	100	100	0	100	100	100	100	100	100
101 262 940.000	EQUIPMENT RENTAL - FORCE ACCT	300	0	100	100	0	100	100	520	540	560	580
101 262 956.000	MISCELLANEOUS	200	0	100	100	0	100	100	100	100	100	100
101 262 957.000	TRAINING EXPENSE	1,500	1,400	1,500	1,500	600	1,500	2,000	2,060	2,120	2,180	2,250
101 262 958.000	MEMBERSHIPS & DUES	750	95	360	360	95	360	370	380	390	400	410
Total		103,740	51,052	112,340	118,865	23,496	118,865	130,320	135,450	139,850	144,370	149,020
<u>City Attorney Expenditures</u>												
101 266 818.100	CONT SRVC/ RETAINER	40,000	28,199	44,000	44,000	9,500	44,000	45,000	46,350	47,740	49,170	50,650
101 266 818.110	CONT SRVC/ PROSECUTION RETAINER	52,000	49,379	52,000	52,000	18,537	52,000	53,000	54,590	56,230	57,920	59,660
101 266 818.150	CONT SVCS/ SPECIAL PROJECTS	30,000	30,639	40,000	40,000	17,182	40,000	40,000	41,200	42,440	43,710	45,020
101 266 818.165	CONT SVCS/ CITY ATTY-BROWNFIELD	4,000	840	1,000	4,000	175	4,000	5,000	5,150	5,300	5,460	5,620
101 266 818.170	CONT SVCS/ PROPERTY TAX APPEALS	9,000	7,162	7,000	7,000	1,379	7,000	7,500	15,000	15,450	15,910	16,390
101 266 818.200	CONT SRVC/ LABOR ATTORNEY	4,500	2,576	4,500	4,500	776	4,500	4,000	4,120	4,240	4,370	4,500
101 266 900.000	PRINTING & PUBLISHING	500	0	500	500	0	500	500	520	540	560	580
101 266 956.000	MISCELLANEOUS	500	0	500	500	0	500	500	520	540	560	580
Total		140,500	118,796	149,500	152,500	47,548	152,500	155,500	167,450	172,480	177,660	183,000

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Other General Government Expenditures</u>												
101 268 721.000	FRINGE BENEFITS	4,500	4,500	4,500	4,500	0	4,500	4,500	4,640	4,780	4,920	5,070
101 268 721.200	CONTRIBUTION TO HEALTH CARE RESERVE	0	0	2,000	2,000	0	2,000	2,000	20,000	20,000	20,000	20,000
101 268 724.000	MERS ACTUARIAL EVALUATIONS	10,000	0	10,000	11,875	0	11,875	11,875	12,230	22,600	0	0
101 268 725.000	EMPLOYEE TESTING & LICENSING	3,500	753	3,500	3,500	0	3,500	3,500	3,610	3,720	3,830	3,940
101 268 727.000	OFFICE SUPPLIES	2,500	0	2,500	2,500	0	2,500	2,500	2,580	2,660	2,740	2,820
101 268 728.000	POSTAGE	12,500	10,520	13,000	13,000	3,037	13,000	14,000	14,420	14,850	15,300	15,760
101 268 740.000	OPERATING SUPPLIES	6,000	5,918	7,000	7,000	4,169	7,000	7,000	7,210	7,430	7,650	7,880
101 850 750.000	OPERATING SUPPLIES/SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
101 268 818.000	CONTRACTUAL SERVICES	16,000	17,111	17,000	17,000	7,636	17,000	22,000	22,660	23,340	24,040	24,760
101 268 818.900	CONT SRVC/BANK ANALYSIS FEES	10,275	10,265	2,000	2,000	0	2,000	2,500	2,580	2,660	2,740	2,820
101 268 850.000	COMMUNICATIONS	33,750	33,686	35,000	35,000	16,869	35,000	38,000	39,140	40,310	41,520	42,770
101 268 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	1,500	1,550	1,600	1,650	1,700
101 268 865.000	PUBLIC RELATIONS EVENTS	800	0	800	800	0	800	800	820	840	870	900
101 268 900.000	PRINTING & PUBLISHING	1,000	100	1,000	1,000	100	1,000	1,000	1,030	1,060	1,090	1,120
101 268 910.000	INSURANCE & BONDS	95,000	102,917	95,000	95,000	47,500	95,000	97,000	99,910	102,910	106,000	109,180
101 268 922.000	REIMBURSEMENT / DC G2G REVENUE	0	0	0	0	0	0	15,000	30,000	40,000	50,000	60,000
101 268 930.000	REPAIRS & MAINTENANCE	5,000	0	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
101 268 938.000	EQUIPMENT LEASE EXPENSE	7,950	7,864	6,000	6,000	4,143	6,000	6,800	7,000	7,210	7,430	7,650
101 268 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,370	8,000	4,500	4,500	4,000	4,500	4,700	4,840	4,990	5,140	5,290
101 268 940.100	EQUIPMENT RENTAL - SUPPLEMENTAL	0	0	73,486	73,486	0	73,486	73,486	75,690	77,960	80,300	82,710
101 268 956.000	MISCELLANEOUS	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 268 957.000	TRAINING	4,500	0	4,500	4,500	0	4,500	4,500	4,640	4,780	4,920	5,070
101 268 963.000	BAD DEBT EXPENSE/BANKRUPTCY	2,000	0	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
101 268 964.000	PRIOR YEAR TAX REFUNDS	2,000	0	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
Total		223,645	201,635	291,786	293,661	87,454	293,661	322,661	364,850	394,300	391,050	410,680
<u>City Hall Maintenance Expenditures</u>												
101 275 706.000	SALARY & WAGES/FULL TIME	4,690	5,011	5,550	5,550	1,958	5,550	6,025	6,210	6,400	6,590	6,790
101 275 706.100	SALARY & WAGES/SICK	170	0	225	225	0	225	265	270	280	290	300
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	20	0	25	25	0	25	25	30	30	30	30
101 275 706.350	SALARY & WAGES/PAGER PAY	90	0	125	125	0	125	100	100	100	100	100
101 275 706.550	SALARY & WAGES/WATER LICENSE BONUS	55	0	55	55	0	55	55	60	60	60	60
101 275 706.600	SALARY & WAGES/VACATION	170	0	225	225	0	225	225	230	240	250	260
101 275 707.000	SALARY & WAGES/TEMP-SEASONAL	2,510	2,528	1,525	1,525	2,028	1,525	1,075	1,110	1,140	1,170	1,210
101 275 709.000	SALARY & WAGES/OVERTIME	370	368	275	275	52	275	200	210	220	230	240
101 275 721.000	FRINGE BENEFITS	2,650	2,650	3,450	3,450	1,312	3,450	3,785	3,900	4,020	4,140	4,260
101 275 721.500	POST RETIREMENT BENEFITS	1,850	1,843	2,650	2,650	922	2,650	2,375	2,680	3,010	3,340	3,660
101 275 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 275 740.000	OPERATING SUPPLIES	9,000	10,647	9,000	9,000	4,106	9,000	8,000	8,240	8,490	8,740	9,000
101 275 818.000	CONTRACTUAL SERVICES	76,500	45,812	55,000	55,000	22,178	55,000	88,600	91,260	94,000	96,820	99,720
101 275 850.000	COMMUNICATIONS	4,000	0	0	0	0	0	0	0	0	0	0
101 275 920.000	PUBLIC UTILITIES	25,000	26,101	25,000	25,000	7,508	25,000	25,000	25,750	26,520	27,320	28,140
101 275 930.000	REPAIRS & MAINTENANCE	7,500	6,344	7,500	7,500	2,204	7,500	10,000	10,300	10,610	10,930	11,260
101 275 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,000	4,220	6,000	6,000	2,734	6,000	5,225	4,120	4,240	4,370	4,500
Total		139,575	105,524	116,605	116,605	45,001	116,605	150,955	154,470	159,360	164,380	169,530

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>MSD Yard Maintenance Expenditures</u>												
101 276 706.000	SALARY & WAGES/FULL TIME	8,090	5,907	8,725	8,725	1,737	8,725	9,450	9,730	10,020	10,320	10,630
101 276 706.100	SALARY & WAGES/SICK	320	0	325	325	0	325	150	150	150	150	150
101 276 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 276 706.300	SALARY & WAGES/LONGEVITY	30	0	25	25	0	25	25	30	30	30	30
101 276 706.350	SALARY & WAGES/PAGER PAY	160	0	165	165	0	165	165	170	180	190	200
101 276 706.550	SALARY & WAGES/WATER LICENSE BONUS	55	0	55	55	0	55	55	60	60	60	60
101 276 706.600	SALARY & WAGES/VACATION	320	0	325	325	0	325	325	330	340	350	360
101 276 707.000	SALARY & WAGES/TEMP-SEASONAL	4,850	4,881	3,150	3,150	3,500	3,150	3,735	3,850	3,970	4,090	4,210
101 276 709.000	SALARY & WAGES/OVERTIME	10	0	25	25	0	25	25	30	30	30	30
101 276 721.000	FRINGE BENEFITS	5,110	5,110	5,425	5,425	1,189	5,425	5,950	6,130	6,310	6,500	6,700
101 276 721.500	POST RETIREMENT BENEFITS	3,560	3,558	4,125	4,125	1,779	4,125	4,125	4,660	5,230	5,810	6,380
101 276 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 276 740.000	OPERATING SUPPLIES	10,000	4,295	10,000	10,000	1,955	10,000	10,000	10,300	10,610	10,930	11,260
101 276 818.000	CONTRACTUAL SERVICES	17,000	17,548	17,000	17,000	8,715	17,000	17,000	17,510	18,040	18,580	19,140
101 276 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0
101 276 920.000	PUBLIC UTILITIES	26,500	29,837	26,000	26,000	8,810	26,000	26,000	26,780	27,580	28,410	29,260
101 276 930.000	REPAIRS & MAINTENANCE	7,500	4,514	7,500	7,500	542	7,500	7,500	7,730	7,960	8,200	8,450
101 276 940.000	EQUIPMENT RENTAL - FORCE ACCT	1,000	821	1,000	1,000	821	1,000	1,000	6,700	6,900	7,110	7,320
101 276 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
Total		84,505	76,472	83,845	83,845	29,049	83,845	85,505	94,160	97,410	100,760	104,180

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Police Department Expenditures</u>												
101 301 706.000	SALARY & WAGES/FULL TIME	1,437,100	1,407,087	1,496,250	1,496,250	627,431	1,496,250	1,552,325	1,598,890	1,646,860	1,696,270	1,747,160
101 301 706.050	SALARY & WAGES/PART TIME	69,900	74,094	88,725	88,725	34,649	88,725	88,990	91,660	94,410	97,240	100,160
101 301 706.100	SALARY & WAGES/SICK	55,825	47,401	57,925	57,925	0	57,925	60,120	61,920	63,780	65,690	67,660
101 301 706.150	SALARY & WAGES/IN-LIEU HEALTH	180	179	4,450	4,450	0	4,450	4,440	4,570	4,710	4,850	5,000
101 301 706.200	SALARY & WAGES/HOLIDAY PAY	61,025	56,446	63,450	63,450	56,446	63,450	65,839	67,810	69,840	71,940	74,100
101 301 706.300	SALARY & WAGES/LONGEVITY	11,700	11,650	9,950	11,600	11,600	11,600	12,360	7,550	8,000	8,700	9,450
101 301 706.400	SALARY & WAGES/UNIFORM ALLOW	10,250	10,894	13,675	13,675	6,458	13,675	13,835	14,250	14,680	15,120	15,570
101 301 706.600	SALARY & WAGES/VACATION	13,025	5,190	13,650	13,650	0	13,650	14,215	14,640	15,080	15,530	16,000
101 301 706.900	SALARY & WAGES/DEBRIEF PAY	11,850	3,842	4,000	4,000	3,842	4,000	12,725	13,110	13,500	13,910	14,330
101 301 707.000	SALARY & WAGES/TEMP-SEASONAL	37,450	3,248	3,500	3,500	2,067	3,500	3,500	3,610	3,720	3,830	3,940
101 301 709.000	SALARY & WAGES/OVERTIME	100,000	89,250	70,890	70,890	32,983	70,890	90,000	92,700	95,480	98,340	101,290
101 301 709.100	SALARY & WAGES/OT-TRAINING	4,000	1,259	4,000	4,000	0	4,000	4,000	4,120	4,240	4,370	4,500
101 301 721.000	FRINGE BENEFITS	673,275	673,275	683,425	683,425	307,808	683,425	692,770	713,580	734,960	757,010	779,720
101 301 721.500	POST RETIREMENT BENEFITS	1,000,000	1,033,557	1,200,165	1,200,165	516,779	1,200,165	1,225,615	1,377,650	1,532,030	1,682,800	1,753,140
101 301 725.000	EMPLOYEE TESTING & LICENSING	5,790	4,950	5,790	5,790	2,250	5,790	5,960	6,140	6,320	6,510	6,710
101 301 725.500	MEAL ALLOWANCE	100	18	100	100	0	100	100	100	100	100	100
101 301 727.000	OFFICE SUPPLIES	2,390	1,702	2,460	2,460	629	2,460	2,530	2,610	2,690	2,770	2,850
101 301 728.000	POSTAGE	2,580	377	2,500	2,500	170	2,500	2,580	2,660	2,740	2,820	2,900
101 301 740.000	OPERATING SUPPLIES	8,960	11,197	9,230	9,230	2,031	9,230	13,510	13,920	14,340	14,770	15,210
101 301 740.400	UNIFORMS	5,790	7,200	5,900	5,900	2,347	5,900	6,000	6,180	6,370	6,560	6,760
101 301 740.700	SAFETY GEAR	3,180	2,551	3,180	3,180	485	3,180	3,280	3,380	3,480	3,580	3,690
101 301 810.000	TOWING CHARGES	3,000	450	3,000	3,000	150	3,000	3,000	3,090	3,180	3,280	3,380
101 301 818.000	CONTRACTUAL SERVICES	30,740	23,930	31,450	31,450	20,611	31,450	33,000	33,990	35,010	36,060	37,140
101 301 818.310	CONTRACTUAL SERVICES-SOCIAL WORKER	0	0	20,000	6,500	0	6,500	20,600	21,220	21,860	22,520	23,200
101 301 818.311	CONT SVCS/DISPATCH	544,650	544,604	406,250	406,250	220,000	406,250	418,440	418,440	430,990	443,920	457,240
101 301 819.000	SCHOOL CROSSING GUARDS	15,000	5,240	19,385	19,385	5,240	19,385	19,385	19,970	20,570	21,190	21,830
101 301 820.000	SEX OFFENDER REGISTRATION FEES	520	240	500	500	30	500	520	540	560	580	600
101 301 822.000	ANIMAL CONTROL EXPENSES	820	450	820	820	200	820	840	870	900	930	960
101 301 830.000	INVESTIGATION EXPENSES	2,060	2,179	2,120	2,120	750	2,120	2,180	2,250	2,320	2,390	2,460
101 301 835.000	PRISONER/LODGING EXPENSES	3,820	1,315	3,820	3,820	695	3,820	3,100	3,190	3,290	3,390	3,490
101 301 850.000	COMMUNICATIONS	28,160	29,488	25,275	25,275	12,454	25,275	29,615	30,500	31,420	32,360	33,330
101 301 860.000	TRANSPORTATION	520	374	540	540	165	540	560	580	600	620	640
101 301 864.000	CONFERENCES & MEETINGS	2,050	1,664	2,110	2,110	799	2,110	3,200	3,300	3,400	3,500	3,610
101 301 865.000	PUBLIC RELATIONS EVENTS	1,340	57	1,380	1,380	0	1,380	1,420	1,460	1,500	1,550	1,600
101 301 900.000	PRINTING & PUBLISHING	5,670	1,401	5,840	5,840	141	5,840	6,000	6,180	6,370	6,560	6,760
101 301 930.000	REPAIRS & MAINTENANCE	3,280	2,843	3,380	3,380	970	3,380	3,480	3,580	3,690	3,800	3,910
101 301 938.000	EQUIPMENT LEASE EXPENSE	4,440	4,661	4,370	4,370	1,876	4,370	4,500	4,640	4,780	4,920	5,070
101 301 940.000	EQUIPMENT RENTAL - FORCE ACCT	70,330	63,025	111,580	111,580	30,316	111,580	111,580	114,930	118,380	121,930	125,590
101 301 956.000	MISCELLANEOUS	1,090	1,394	1,120	1,120	592	1,120	1,150	1,180	1,220	1,260	1,300
101 301 957.000	TRAINING EXPENSES	11,300	11,447	11,640	11,640	2,539	11,640	12,000	12,360	12,730	13,110	13,500
101 301 957.100	TRAINING/HNT	10,620	8,500	10,500	10,500	0	10,500	10,500	10,820	11,140	11,470	11,810
101 301 957.302	TRAINING/302 FUNDS	3,090	1,680	3,180	3,180	1,680	3,180	3,280	3,380	3,480	3,580	3,690
101 301 957.500	EDUCATIONAL REIMBURSEMENTS	0	0	0	0	0	0	0	0	0	0	0
101 301 958.000	MEMBERSHIPS & DUES	1,775	1,333	1,785	1,785	185	1,785	3,769	3,880	4,000	4,120	4,240
Total		4,258,645	4,151,645	4,413,260	4,401,410	1,907,415	4,401,410	4,566,813	4,801,370	5,058,720	5,315,750	5,495,590

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Fire Department Expenditures												
101 336 706.750	SALARY & WAGES/MEDICAL FIRST RESPONDER	11,750	11,712	13,500	13,500	11,712	13,500	13,500	13,910	14,330	14,760	15,200
101 336 707.000	SALARY & WAGES/TEMP-SEASONAL	3,500	0	0	0	0	0	0	0	0	0	0
101 336 721.000	FRINGE BENEFITS	3,000	3,000	2,500	2,500	2,288	2,500	2,500	2,580	2,660	2,740	2,820
101 336 721.500	POST RETIREMENT BENEFITS	327,210	327,209	337,025	337,025	163,605	337,025	272,415	306,200	340,510	374,020	389,650
101 336 721.600	CONTR POST RETIREMENT BENEFITS-PENSION	29,000	0	0	0	0	0	0	29,440	29,440	29,440	29,440
101 336 721.650	CONTR POST RETIREMENT BENEFITS-OPEB	75,000	55,873	75,000	75,000	12,145	75,000	75,000	80,250	85,870	91,880	98,310
101 336 725.000	EMPLOYEE TESTING & LICENSING	0	0	0	60	0	60	0	0	0	0	0
101 336 740.000	OPERATING SUPPLIES	5,580	5,738	5,000	5,000	4,693	5,000	5,000	5,150	5,300	5,460	5,620
101 336 818.000	CONTRACTUAL SERVICES	16,000	10,228	16,000	16,000	7,785	16,000	16,000	16,480	16,970	17,480	18,000
101 336 818.800	CONTR SERVICES - NFD	640,175	646,169	686,500	686,500	346,228	686,500	686,500	707,100	728,310	750,160	772,660
101 336 818.810	CONTR SERVICES - NFD - AERIAL TRUCK LOAN	0	0	0	0	(349)	0	0	30,740	31,240	31,120	30,990
101 336 850.000	COMMUNICATIONS	1,600	35	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 336 865.000	PUBLIC RELATIONS EVENTS	300	2,700	300	300	0	300	300	310	320	330	340
101 336 900.000	PRINTING & PUBLISHING	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 336 920.000	PUBLIC UTILITIES	1,800	1,812	1,800	1,800	699	1,800	1,800	1,850	1,910	1,970	2,030
101 336 940.000	EQUIPMENT RENTAL - FORCE ACCT	85,000	66,000	85,000	85,000	33,000	85,000	85,000	87,550	90,180	92,890	95,680
101 336 957.000	TRAINING EXPENSES	0	0	0	0	0	0	0	0	0	0	0
Total		1,200,915	1,130,476	1,225,125	1,225,185	581,805	1,225,185	1,160,515	1,284,140	1,349,700	1,414,990	1,463,560
MSD Administration Expenditures												
101 441 706.000	SALARY & WAGES/FULL TIME	130,415	101,467	137,950	137,950	46,864	137,950	125,105	128,860	132,730	136,710	140,810
101 441 706.050	SALARY & WAGES/PART TIME	21,985	16,334	22,775	22,775	8,020	22,775	22,025	22,690	23,370	24,070	24,790
101 441 706.100	SALARY & WAGES/SICK	5,100	5,887	5,375	5,375	1,760	5,375	2,935	3,020	3,110	3,200	3,300
101 441 706.150	SALARY & WAGES/IN-LIEU HEALTH	755	753	725	780	0	780	725	750	770	790	810
101 441 706.300	SALARY & WAGES/LONGEVITY	1,380	1,362	1,525	1,600	1,362	1,600	1,900	1,960	2,020	2,080	2,140
101 441 706.350	SALARY & WAGES/PAGER PAY	1,360	158	1,325	1,325	158	1,325	1,025	1,060	1,090	1,120	1,150
101 441 706.450	SALARY & WAGES/SAFETY INSPECTION BONUS	1,750	450	1,750	1,750	450	1,750	1,750	1,800	1,850	1,910	1,970
101 441 706.600	SALARY & WAGES/VACATION PAYOFF	4,210	615	4,425	4,425	0	4,425	3,650	3,760	3,870	3,990	4,110
101 441 707.000	SALARY & WAGES/TEMP-SEASONAL	685	622	750	750	257	750	750	770	790	810	830
101 441 709.000	SALARY & WAGES/OVERTIME	5,780	4,490	5,825	5,825	2,631	5,825	3,090	3,180	3,280	3,380	3,480
101 441 721.000	FRINGE BENEFITS	69,610	69,610	73,025	73,025	22,320	73,025	58,525	60,280	62,090	63,950	65,870
101 441 721.500	POST RETIREMENT BENEFITS	36,300	32,276	42,175	42,175	16,138	42,175	31,325	35,410	39,800	44,260	48,610
101 441 725.000	EMPLOYEE TESTING & LICENSING	300	125	500	500	125	500	500	520	540	560	580
101 441 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 441 728.000	POSTAGE	250	0	250	250	0	250	250	260	270	280	290
101 441 740.000	OPERATING SUPPLIES	7,000	4,702	7,000	7,000	1,902	7,000	7,000	7,210	7,430	7,650	7,880
101 441 740.400	UNIFORM ALLOWANCE	12,000	12,873	12,000	12,000	5,506	12,000	18,000	18,540	19,100	19,670	20,260
101 441 740.700	SAFETY GEAR	2,000	(3,001)	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
101 441 740.750	FOUL WEATHER GEAR	1,000	620	1,500	2,250	0	2,250	3,000	3,090	3,180	3,280	3,380
101 441 818.000	CONTRACTUAL SERVICES	9,350	10,234	9,200	15,450	6,630	15,450	15,000	15,450	15,910	16,390	16,880
101 441 850.000	COMMUNICATIONS	6,000	3,962	6,000	6,000	2,079	6,000	2,500	2,580	2,660	2,740	2,820
101 441 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	1,000	1,030	1,060	1,090
101 441 900.000	PRINTING & PUBLISHING	0	0	0	100	0	100	0	0	0	0	0
101 441 938.000	EQUIPMENT LEASE EXPENSE	4,000	3,237	4,000	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	4,000	1,750	4,000	4,000	11,330	11,670	12,020	12,380
101 441 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
101 441 957.000	TRAINING EXPENSES	1,500	1,350	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 441 958.000	MEMBERSHIPS & DUES	500	0	500	500	0	500	500	520	540	560	580
Total		327,230	271,597	346,075	353,305	119,605	353,305	311,055	331,770	345,060	358,680	372,460

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Street Lighting Expenditures</u>												
101 448 920.100	STREET LIGHTING-GENERAL	120,000	137,195	140,000	140,000	56,770	140,000	140,000	144,200	148,530	152,990	157,580
101 448 920.200	STREET LIGHTING-OLD VILLAGE	55,000	52,653	55,000	55,000	21,606	55,000	55,000	56,650	58,350	60,100	61,900
Total		175,000	189,848	195,000	195,000	78,375	195,000	195,000	200,850	206,880	213,090	219,480
<u>Cemetery Maintenance Expenditures</u>												
101 567 706.000	SALARY & WAGES/FULL TIME	17,980	18,210	18,575	18,575	9,820	18,575	20,160	20,760	21,380	22,020	22,680
101 567 706.100	SALARY & WAGES/SICK	700	353	225	225	0	225	875	900	930	960	990
101 567 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 567 706.300	SALARY & WAGES/LONGEVITY	60	35	55	55	23	55	100	100	100	100	100
101 567 706.350	SALARY & WAGES/PAGER PAY	350	134	350	350	0	350	350	360	370	380	390
101 567 706.550	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0	0	0
101 567 706.600	SALARY & WAGES/VACATION	700	0	725	725	0	725	775	800	820	840	870
101 567 707.000	SALARY & WAGES/TEMP-SEASONAL	7,730	4,178	7,675	7,675	3,620	7,675	5,340	5,500	5,670	5,840	6,020
101 567 709.000	SALARY & WAGES/OVERTIME	3,700	3,742	2,325	2,525	2,223	2,525	2,500	2,580	2,660	2,740	2,820
101 567 721.000	FRINGE BENEFITS	11,350	11,350	11,500	11,500	6,120	11,500	12,675	13,060	13,450	13,850	14,270
101 567 721.500	POST RETIREMENT BENEFITS	7,910	7,909	8,825	8,825	3,955	8,825	7,950	8,980	10,090	11,220	12,320
101 567 725.500	MEAL ALLOWANCE	300	303	225	225	216	225	225	230	240	250	260
101 567 728.000	POSTAGE	100	0	100	100	0	100	100	100	100	100	100
101 567 740.000	OPERATING SUPPLIES	17,500	19,335	18,000	18,000	6,600	18,000	20,000	20,600	21,220	21,860	22,520
101 567 818.000	CONTRACTUAL SERVICES	44,000	48,544	48,000	48,000	26,095	48,000	66,000	67,980	70,020	72,120	74,280
101 567 850.000	COMMUNICATIONS	250	0	0	0	0	0	0	0	0	0	0
101 567 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0	0
101 567 920.000	PUBLIC UTILITIES	10,000	5,048	7,500	7,500	842	7,500	7,500	7,730	7,960	8,200	8,450
101 567 930.000	REPAIRS & MAINTENANCE	5,000	0	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
101 567 940.000	EQUIPMENT RENTAL - FORCE ACCT	24,000	20,758	24,000	24,000	18,246	24,000	24,000	24,720	25,460	26,220	27,010
101 567 956.100	CRYPT/NICHE RETURNS	2,000	2,000	1,500	1,500	2,000	1,500	2,000	2,060	2,120	2,180	2,250
101 567 956.200	LOT SALES/RETURNS	3,000	2,690	3,000	3,900	2,690	3,900	3,000	3,090	3,180	3,280	3,380
Total		156,630	144,589	157,580	158,680	82,450	158,680	178,550	184,700	191,070	197,620	204,330
<u>Special Events Expenditures</u>												
101 575 706.000	SALARY & WAGES/FULL TIME	14,020	14,894	14,950	14,950	8,705	14,950	16,225	16,710	17,210	17,730	18,260
101 575 706.100	SALARY & WAGES/SICK	540	0	575	575	0	575	500	520	540	560	580
101 575 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 575 706.300	SALARY & WAGES/LONGEVITY	50	0	50	50	0	50	50	50	50	50	50
101 575 706.350	SALARY & WAGES/PAGER PAY	280	0	275	275	0	275	275	280	290	300	310
101 575 706.600	SALARY & WAGES/VACATION	540	0	575	575	0	575	250	260	270	280	290
101 575 707.000	SALARY & WAGES/TEMP-SEASONAL	32,070	5,428	32,075	32,075	5,104	32,075	5,500	5,670	5,840	6,020	6,200
101 575 709.000	SALARY & WAGES/OVERTIME	20,000	15,305	26,325	26,325	12,006	26,325	16,000	16,480	16,970	17,480	18,000
101 575 721.000	FRINGE BENEFITS	10,620	10,620	9,275	9,275	7,573	9,275	9,275	9,550	9,840	10,140	10,440
101 575 721.500	POST RETIREMENT BENEFITS	6,325	6,892	7,075	7,075	3,446	7,075	6,400	7,230	8,120	9,020	9,900
101 575 725.500	MEAL ALLOWANCE	1,500	1,143	1,500	1,500	915	1,500	1,500	1,550	1,600	1,650	1,700
101 575 740.000	OPERATING SUPPLIES	11,250	14,058	11,000	11,000	7,988	11,000	12,000	12,360	12,730	13,110	13,500
101 575 818.000	CONTRACTUAL SERVICES	24,500	11,573	49,500	49,500	9,756	49,500	49,500	50,990	52,520	54,100	55,720
101 575 940.000	EQUIPMENT RENTAL - FORCE ACCT	28,000	18,388	28,000	28,000	17,095	28,000	28,000	27,300	28,120	28,960	29,830
Total		149,695	98,301	181,175	181,175	72,588	181,175	145,475	148,950	154,100	159,400	164,780

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Parking System Expenditures</u>												
101 580 706.000	SALARY & WAGES/FULL TIME	2,640	2,380	3,550	3,550	451	3,550	3,850	3,970	4,090	4,210	4,340
101 580 706.100	SALARY & WAGES/SICK	110	0	175	175	0	175	175	180	190	200	210
101 580 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 580 706.300	SALARY & WAGES/LONGEVITY	10	0	25	25	0	25	25	30	30	30	30
101 580 706.350	SALARY & WAGES/PAGER PAY	60	0	75	75	0	75	75	80	80	80	80
101 580 706.550	SALARY & WAGES/CONTRACT BONUS	0	0	0	0	0	0	0	0	0	0	0
101 580 706.600	SALARY & WAGES/VACATION	110	0	150	150	0	150	150	150	150	150	150
101 580 707.000	SALARY & WAGES/TEMP-SEASONAL	600	368	600	600	172	600	500	520	540	560	580
101 580 709.000	SALARY & WAGES/OVERTIME	3,070	1,577	3,250	3,250	205	3,250	2,000	2,060	2,120	2,180	2,250
101 580 721.000	FRINGE BENEFITS	1,670	1,670	2,200	2,200	284	2,200	2,450	2,520	2,600	2,680	2,760
101 580 721.500	POST RETIREMENT BENEFITS	1,210	1,300	1,675	1,675	650	1,675	1,525	1,720	1,930	2,140	2,350
101 580 725.500	MEAL ALLOWANCE	50	16	50	50	0	50	50	50	50	50	50
101 580 740.000	OPERATING SUPPLIES	5,000	5,170	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
101 580 818.000	CONTRACTUAL SERVICES	10,000	3,419	14,500	25,100	0	25,100	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	0
101 580 920.000	PUBLIC UTILITIES	11,000	12,881	14,000	14,000	6,534	14,000	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	0
101 580 940.000	EQUIPMENT RENTAL - FORCE ACCT	7,500	3,873	7,500	7,500	479	7,500	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	0
Total		43,030	32,653	52,750	63,350	8,775	63,350	51,800	58,150	60,050	62,000	64,010
<u>Other MSD Services Expenditures</u>												
101 590 706.000	SALARY & WAGES/FULL TIME	200	208	125	125	123	125	165	170	180	190	200
101 590 706.100	SALARY & WAGES/SICK	10	0	25	25	0	25	25	30	30	30	30
101 590 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 590 706.300	SALARY & WAGES/LONGEVITY	10	0	0	0	0	0	0	0	0	0	0
101 590 706.350	SALARY & WAGES/PAGER PAY	10	0	25	25	0	25	25	30	30	30	30
101 590 706.600	SALARY & WAGES/VACATION	0	0	25	25	0	25	25	30	30	30	30
101 590 707.000	SALARY & WAGES/TEMP-SEASONAL	400	65	400	400	62	400	275	280	290	300	310
101 590 709.000	SALARY & WAGES/OVERTIME	310	123	100	100	48	100	100	100	100	100	100
101 590 721.000	FRINGE BENEFITS	181	181	100	100	81	100	100	100	100	100	100
101 590 721.500	POST RETIREMENT BENEFITS	50	54	75	75	27	75	75	80	80	80	80
101 590 725.500	MEAL ALLOWANCE	0	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	0
101 590 818.000	CONTRACTUAL SERVICES	0	0	500	500	0	500	500	520	540	560	580
101 590 818.430	CONT SVCS/SNOW REMOVAL	0	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	0
101 590 940.000	EQUIPMENT RENTAL - FORCE ACCT	1,000	557	1,000	1,000	351	1,000	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	0
Total		2,171	1,188	2,375	2,375	692	2,375	2,290	2,890	2,980	3,070	3,160

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Parks & Public Property Expenditures</u>												
101 770 706.000	SALARY & WAGES/FULL TIME	19,460	20,033	19,150	19,150	9,521	19,150	20,775	21,400	22,040	22,700	23,380
101 770 706.100	SALARY & WAGES/SICK	750	706	750	750	0	750	900	930	960	990	1,020
101 770 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	47	0	0	0	0	0	0
101 770 706.300	SALARY & WAGES/LONGEVITY	60	71	60	80	0	80	75	80	80	80	80
101 770 706.350	SALARY & WAGES/PAGER PAY	380	269	375	375	0	375	355	370	380	390	400
101 770 706.450	SALARY & WAGES/SAFETY INSPECTION BONUS	0	0	0	0	0	0	0	0	0	0	0
101 770 706.550	SALARY & WAGES/WATER LICENSE BONUS	250	0	250	250	0	250	220	230	240	250	260
101 770 706.600	SALARY & WAGES/VACATION PAYOFF	750	0	750	750	0	750	800	820	840	870	900
101 770 707.000	SALARY & WAGES/TEMP-SEASONAL	13,940	6,109	13,825	13,825	4,575	13,825	9,625	9,910	10,210	10,520	10,840
101 770 709.000	SALARY & WAGES/OVERTIME	640	382	675	675	198	675	550	570	590	610	630
101 770 721.000	FRINGE BENEFITS	12,280	12,280	11,850	11,850	5,524	11,850	13,065	13,460	13,860	14,280	14,710
101 770 721.500	POST RETIREMENT BENEFITS	8,570	8,561	9,075	9,075	4,281	9,075	8,190	9,260	10,400	11,560	12,690
101 770 725.500	MEAL ALLOWANCE	100	20	100	100	20	100	100	100	100	100	100
101 770 728.000	POSTAGE	0	0	0	0	0	0	0	300	310	320	330
101 770 740.000	OPERATING SUPPLIES	25,000	19,462	30,000	30,000	8,360	30,000	30,000	30,900	31,830	32,780	33,760
101 770 818.000	CONTRACTUAL SERVICES	32,300	36,189	32,500	32,500	27,196	32,500	36,000	37,080	38,190	39,340	40,520
101 770 920.000	PUBLIC UTILITIES	65,000	53,944	65,000	65,000	29,816	65,000	65,000	66,950	68,960	71,030	73,160
101 770 930.000	REPAIRS & MAINTENANCE	7,500	6,886	10,000	10,000	304	10,000	15,000	15,450	15,910	16,390	16,880
101 770 940.000	EQUIPMENT RENTAL - FORCE ACCT	18,000	8,895	18,000	18,000	7,819	18,000	18,000	19,570	20,160	20,760	21,380
101 770 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
Total		204,980	173,806	212,360	212,380	97,661	212,380	218,655	227,380	235,060	242,970	251,040
<u>MSD Services - DDA Expenditures</u>												
101 775 706.000	SALARY & WAGES/FULL TIME	19,500	20,378	19,375	19,375	11,402	19,375	21,025	21,660	22,310	22,980	23,670
101 775 706.100	SALARY & WAGES/SICK	750	0	750	750	0	750	500	520	540	560	580
101 775 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 775 706.300	SALARY & WAGES/LONGEVITY	60	0	50	50	0	50	50	50	50	50	50
101 775 706.350	SALARY & WAGES/PAGER PAY	380	0	375	375	0	375	375	390	400	410	420
101 775 706.550	SALARY & WAGES/CONTRACT BONUS	0	0	0	0	0	0	0	0	0	0	0
101 775 706.600	SALARY & WAGES/VACATION	750	0	750	750	0	750	750	770	790	810	830
101 775 707.000	SALARY & WAGES/TEMP-SEASONAL	20,240	11,694	20,075	20,075	10,732	20,075	13,980	14,400	14,830	15,270	15,730
101 775 709.000	SALARY & WAGES/OVERTIME	7,380	9,340	5,775	7,275	5,892	7,275	9,350	9,630	9,920	10,220	10,530
101 775 721.000	FRINGE BENEFITS	12,610	12,610	12,000	12,000	8,819	12,000	13,220	13,620	14,030	14,450	14,880
101 775 721.500	POST RETIREMENT BENEFITS	8,580	8,576	9,175	9,175	4,288	9,175	8,290	9,370	10,530	11,710	12,860
101 775 725.500	MEAL ALLOWANCE	330	385	400	400	293	400	400	410	420	430	440
101 775 740.000	OPERATING SUPPLIES	77,750	79,118	35,000	35,000	12,869	35,000	35,000	36,050	37,130	38,240	39,390
101 775 818.000	CONTRACTUAL SERVICES	31,700	34,510	32,000	32,000	19,402	32,000	35,500	36,570	37,670	38,800	39,960
101 775 920.000	PUBLIC UTILITIES	8,000	8,903	5,000	5,000	4,550	5,000	5,000	5,150	5,300	5,460	5,620
101 775 940.000	EQUIPMENT RENTAL - FORCE ACCT	34,000	28,613	34,000	34,000	27,299	34,000	34,000	23,690	24,400	25,130	25,880
Total		222,030	214,126	174,725	176,225	105,547	176,225	177,440	172,280	178,320	184,520	190,840
GENERAL FUND (OPERATING) - Detail												
EXPENDITURE TOTAL		8,926,036	8,344,681	9,434,261	9,424,096	3,903,673	9,424,096	9,614,232	10,127,640	10,612,210	11,067,130	11,453,290

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Capital Outlay												
101 900 971.436	CAP OUT - LAND IMP/ CITY HALL	21,200	21,172	0	12,111	9,474	12,111	0	0	0	0	0
101 900 971.437	CAP OUT - LAND IMP/ PUBLIC PARKS/ROW	30,000	0	0	0	0	0	0	0	0	0	0
101 900 971.438	CAP OUT - LAND IMP/ MSD	10,000	0	329,000	329,000	0	329,000	110,000	0	0	0	0
101 900 976.276	CAP OUT - BUILDING IMP/ CEMETERY	10,000	0	315,000	315,000	0	315,000	200,000	0	0	0	0
101 900 976.336	CAP OUT - FIRE STATION #2-3 BLDG	23,000	0	0	0	0	0	0	0	0	0	0
101 900 976.436	CAP OUT - BUILDING IMP/ CITY HALL	97,000	11,525	157,000	157,000	0	157,000	240,000	10,000	10,000	10,000	10,000
101 900 976.437	CAP OUT - SIDEWALK REPL PROG	75,000	71,290	369,000	369,000	590	369,000	70,000	40,000	40,000	40,000	40,000
101 900 976.437	CAP OUT - PARK FACILITY REPLACEMENTS	0	0	0	0	0	0	135,000	0	0	0	0
101 900 976.437	CAP OUT - FIRE STATION 3 REPLACEMENTS	0	0	0	0	0	0	0	0	0	0	0
101 900 976.438	CAP OUT - BUILDING IMP/ MSD	37,000	0	60,000	60,000	0	60,000	10,000	10,000	10,000	10,000	10,000
101 900 976.442	CAP OUT - SPEC EVENTS BUILDING	0	0	0	0	0	0	0	0	0	0	0
101 900 976.751	CAP OUT - CULT CTR BLDG IMPR	41,000	40,957	0	0	40,957	0	720,000	0	0	0	0
101 900 976.800	CAP OUT - SENIOR HOUSING BUILDING	0	0	0	0	0	0	0	0	0	0	0
101 900 977.101	CAP OUT - CITY COMMISSION	5,000	815	5,000	5,000	0	5,000	5,000	0	0	0	0
101 900 977.212	CAP OUT - FINANCE	2,500	0	0	0	0	0	0	0	0	0	0
101 900 977.215	CAP OUT - ELECTION EQUIPMENT	2,000	0	3,000	3,000	0	3,000	3,000	0	0	0	0
101 900 977.258	CAP OUT - MGMT INFORM SVCS	5,000	4,140	5,000	5,000	0	5,000	2,500	2,000	2,000	2,000	2,000
101 900 977.276	CAP OUT - CEMETERY EQUIPMENT	0	0	0	0	0	0	0	8,000	8,000	8,000	8,000
101 900 977.301	CAP OUT - POLICE EQUIPMENT	68,000	68,000	7,000	110,500	3,803	110,500	26,100	15,000	15,000	15,000	15,000
101 900 977.336	CAP OUT - FIRE EQUIPMENT	0	0	0	0	0	0	0	5,000	5,000	5,000	5,000
101 900 977.437	CAP OUT - PUBLIC PARKS/ROW	0	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	0	10,000	10,000	10,000	2,000
101 900 977.442	CAP OUT - SPEC EVENTS EQUIPMENT	0	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	0	1,000	1,000	1,000	1,000	1,000	1,000
101 900 980.212	CAP OUT - FIN OFFICE EQUIPMENT	0	0	2,500	2,500	0	2,500	2,500	0	0	0	0
101 900 980.215	CAP OUT - CLK OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.258	CAP OUT - MIS OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.262	CAP OUT - CLK ELECTIONS EQUIPMENT	2,000	0	3,800	3,800	0	3,800	5,600	2,000	2,000	2,000	2,000
101 900 980.276	CAP OUT - CEMETERY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.301	CAP OUT - POL OFFICE EQUIPMENT	5,000	0	0	0	0	0	0	0	0	0	0
101 900 980.336	CAP OUT - FIRE OFFICE EQUIPMENT	0	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	0
101 900 980.436	CAP OUT - CITY HALL EQUIPMENT	0	0	0	0	0	0	0	2,000	2,000	2,000	2,000
Total		434,700	217,899	1,257,300	1,372,911	54,824	1,372,911	1,530,700	110,000	110,000	110,000	102,000
Debt Service												
101 905 965.314	CONTRIB TO 2014-04 GO REF BD DEBT FUND	0	0	0	0	0	0	0	0	0	0	0
101 905 990.912	CONTRIB TO N'VILLE ACT 99-2016 AERIAL TRUCK	31,234	30,064	32,565	21,454	28,864	21,454	32,412	31,119	30,989	30,843	31,265
Total		31,234	30,064	32,565	21,454	28,864	21,454	32,412	31,119	30,989	30,843	31,265

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Transfers-Out to Other Sources												
101 965 962.000	RESERVE FOR CONTINGENCIES	0	0	50,000	0	0	0	0	0	0	0	0
101 965 965.208	CONTRIB TO RECREATION FUND	500,000	500,000	250,000	250,000	125,000	250,000	298,661	304,630	310,720	316,930	323,270
101 965 965.226	CONTRIBUTION TO SOLID WASTE FUND	10,340	10,340	9,048	9,048	10,340	9,048	7,755	6,463	5,170	3,878	2,585
101 965 965.249	CONTRIBUTION TO BUILDING FUND	50,000	50,000	0	0	0	0	0	0	0	0	0
101 965 965.252	CONTRIB TO NBHD SVCS FUND	73,010	73,010	73,010	73,010	36,505	73,010	73,010	82,740	85,500	88,340	91,270
101 965 965.257	CONTRIBUTION TO BUDGET STABILIZATION	440,000	440,000	55,000	0	55,000	0	0	0	0	0	0
101 965 965.401	CONTRIBUTION TO PUB IMP FUND	0	0	0	55,000	0	55,000	0	0	0	0	0
Total		1,073,350	1,073,350	437,058	387,058	226,845	387,058	379,426	403,833	436,390	469,148	497,125
GENERAL FUND (NON-OPERATING) - Detail												
EXPENDITURE TOTAL		1,539,284	1,321,313	1,726,923	1,781,423	310,533	1,781,423	1,942,538	544,951	577,379	609,991	630,390
101 965 999.999	ADD'L CUTS REQUIRED TO BALANCE BUDGET FY 16-17	0	0	0	0			0	0	0	0	0
101 965 999.999	ADD'L CUTS REQUIRED TO BALANCE BUDGET FY 17-18	0	0	0	0			0	0	0	0	0
GENERAL FUND - Detail												
EXPENDITURE GRAND TOTAL		10,465,320	9,665,994	11,161,184	11,205,519	4,214,206	11,205,519	11,556,770	10,672,591	11,189,589	11,677,121	12,083,680
GENERAL FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		3,663,584	3,663,584	3,663,584	3,663,584	3,663,584	3,663,584	2,667,677	1,812,201	1,811,749	1,324,631	651,150
CURRENT-YEAR REVENUES		10,467,155	9,656,599	11,161,184	11,205,519	7,825,357	11,205,519	11,556,770	10,672,591	11,189,589	11,677,121	12,083,680
CURRENT-YEAR EXPENDITURES		(10,465,320)	(9,665,994)	(11,161,184)	(11,205,519)	(4,214,206)	(11,205,519)	(11,556,770)	(10,672,591)	(11,189,589)	(11,677,121)	(12,083,680)
CURRENT-YEAR SURPLUS (OR DEFICIT)		1,835	(9,395)	0	0	3,611,152	0	0	0	0	0	0
RESERVE FOR INVENTORY + CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		(641,642)	0	(916,107)	(995,907)	0	(995,907)	(855,476)	(451)	(487,119)	(673,481)	(785,080)
UNRESERVED SURPLUS (OR DEFICIT)		3,023,777	3,654,189	2,747,477	2,667,677	7,274,735	2,667,677	1,812,201	1,811,749	1,324,631	651,150	(133,930)

The Budget Stabilization Fund was established by ordinance on July 1, 1991, pursuant to Public Act 30 of 1978, as amended, for the purpose of setting aside a reserve to meet unanticipated expenditure needs, unanticipated revenue shortfalls, or other emergencies.

The statute allows a maximum amount to be placed in the Budget Stabilization Fund equal to 15% of the General Fund or, approximately \$1,392,176. A generally accepted fund balance reserve recommended by many auditing firms, financial consultants and bond rating agencies is 10% to 20% of the General Fund, which would be approximately \$928,117 to \$1,856,235 for the City of Plymouth.

In addition, the maintenance of a General Fund balance reserve is a positive factor in obtaining a good bond market rating. The City's ordinance establishing this fund is presented on the next two pages.

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BUDGET STABILIZATION FUND

BUDGET STABILIZATION FUND

City of Plymouth Code Title I, Chapter 9

Section 1: Fund Created

Pursuant to Public Act 30 of 1978, as amended, the City of Plymouth Budget Stabilization Fund is hereby created and hereinafter is referred to as "the Fund".

Section 2: Appropriations to Fund

Each fiscal year, beginning with the 1992-93 fiscal year, the City Manager shall submit to the City Commission a Budget Stabilization Fund Report showing the present balance of the Fund, the maximum amount of money which may legally be in the Fund, the previous fiscal year's General Fund Balance, and a recommendation as to the amount of surplus, if any, which should be appropriated to the Fund. The City Commission may appropriate all or part of the General Fund surplus to the Fund by resolution, adopted by a two-thirds (2/3) vote, subject to the limitations provided herein.

Section 3: Limitations

The Fund shall be subject to the following limitations:

- a) Additional taxes shall not be imposed for the purpose of creating a surplus for appropriation to the Fund.
- b) The money in the Fund shall not exceed fifteen percent (15%) of the most recent General Fund Budget, as originally adopted, or fifteen percent (15%) of the average of the last five (5) most recent General Fund Budgets, as amended, whichever is less.
- c) If the money in the Fund exceeds the maximum amount permitted, the excess money shall be appropriated in the next General Fund Budget but shall not be appropriated back to the Fund.
- d) The money in the Fund shall not be appropriated for the acquisition, construction, or alteration of a facility as part of a general capital improvements program.

Section 4: Investment of Fund

The money in the Fund may be invested as provided by law, with the earnings of the Fund to be returned to the General Fund.

Section 5: Appropriations from Fund

Money in the Fund may be appropriated, by resolution, adopted by two-thirds (2/3) vote of the City Commission for the following purposes:

- a) To cover a General Fund deficit revealed by the annual audit.
- b) To prevent a reduction in service levels at any time during a fiscal year, when budgeted revenues are not being collected in an amount sufficient to cover budgeted expenditures.
- c) To prevent a reduction in service levels, when preparing the budget for the next fiscal year if it appears that estimated revenues will not be sufficient to cover estimated expenditures.
- d) To cover expenses arising because of a natural disaster, provided that any federal or state funds which are received to offset appropriations from the Fund shall be returned to the Fund.

In determining whether revenues are not sufficient to cover expenses, a reduction in the amount of money received from any source, in comparison to the amount received in the previous fiscal year, shall be considered.

Adopted July 1, 1991

BUDGET

Account #	Account Title	2021 /22		2022 /23			2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
BUDGET STABILIZATION FUND REVENUES												
102 000 665.000	INTEREST ON INVESTMENTS	0	0	0	0	0	0	50	50	50	50	
102 000 675.101	CONTRIBUTION FROM GEN FUND	440,000	440,000	55,000	55,000	0	0	0	0	0	0	
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		440,000	440,000	55,000	55,000	0	0	50	50	50	50	
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	440,000	0	55,000	55,000	0	0	50	50	50	50	
102 290 965.101	CONTRIB TO GENERAL FUND	0	0	0	0	0	0	0	0	0	0	
BUDGET STABILIZATION FUND EXPENDITURE GRAND TOTAL		440,000	0	55,000	55,000	0	0	50	50	50	50	
BUDGET STABILIZATION FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		110,000	110,000	550,000	550,000	550,000	550,000	550,000	550,050	550,100	550,150	550,200
CURRENT-YEAR REVENUES		440,000	440,000	55,000	55,000	0	0	50	50	50	50	50
CURRENT-YEAR EXPENDITURES		(440,000)	0	(55,000)	(55,000)	0	0	(50)	(50)	(50)	(50)	(50)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	440,000	0	0	0	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		440,000	0	55,000	55,000	0	0	50	50	50	50	50
ENDING SURPLUS (OR DEFICIT)		550,000	550,000	605,000	605,000	550,000	550,000	550,050	550,100	550,150	550,200	550,250

The Cemetery Trust Fund receives revenues designated for perpetual care of the Riverside Cemetery, which are set aside from the sale of each burial plot and mausoleum space.

The interest earned by the fund is transferred to the General Fund where it is used to defray the cost of general maintenance of the cemetery.



-151-
CEMETERY TRUST FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
CEMETERY TRUST FUND REVENUES												
151 000 665.000	INTEREST ON INVESTMENTS	10,000	3,188	10,000	10,000	1,629	10,000	10,000	10,300	10,610	10,930	11,260
151 000 669.000	PERPETUAL CARE	15,000	19,100	15,000	15,000	10,325	15,000	15,000	15,450	15,910	16,390	16,880
151 000 680.000	OTHER INCOME	0	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	0
CEMETERY TRUST FUND REVENUE GRAND TOTAL		25,000	22,288	25,000	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	0
151 290 962.000	RESERVE FOR TRUST FUND	15,000	0	15,000	15,000	0	15,000	15,000	15,450	15,910	16,390	16,880
151 290 965.101	CONTRIBUTIONS TO GENERAL FUND	10,000	3,188	10,000	10,000	1,643	10,000	10,000	10,300	10,610	10,930	11,260
CEMETERY TRUST FUND EXPENDITURE GRAND TOTAL		25,000	3,188	25,000	25,000	1,643	25,000	25,000	25,750	26,520	27,320	28,140
CEMETERY TRUST FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		0	615,263	611,076	611,076	611,076	611,076	626,076	641,076	656,526	672,436	688,826
CURRENT-YEAR REVENUES		25,000	22,288	25,000	25,000	11,954	25,000	25,000	25,750	26,520	27,320	28,140
CURRENT-YEAR EXPENDITURES		(25,000)	(3,188)	(25,000)	(25,000)	(1,643)	(25,000)	(25,000)	(25,750)	(26,520)	(27,320)	(28,140)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	19,100	0	0	10,312	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		15,000	0	15,000	15,000	0	15,000	15,000	15,450	15,910	16,390	16,880
ENDING SURPLUS (OR DEFICIT)		15,000	634,363	626,076	626,076	621,388	626,076	641,076	656,526	672,436	688,826	705,706

Act 51, of the Public Acts of 1951, as amended, provides for the establishment of separate funds to account for monies returned by the State to local units of government for operation, maintenance and improvement of major and local street systems.

The City of Plymouth Major Street system contains 8.97miles of streets. The City receives major street funds from the State based on the number of miles of major streets and the City's population.



-202-
MAJOR STREET FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23			2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
MAJOR STREET FUND REVENUES												
202 000 532.000	FEDERAL GRANTS - CDBG	0	0	0	0	0	0	0	0	0	0	
202 000 547.000	GAS & WEIGHT TAX	709,036	714,375	774,382	774,382	237,996	673,207	790,140	847,780	938,360	966,510	995,500
202 000 547.100	LOCAL ROADS PROGRAM	12,507	12,677	12,507	12,507	4,187	12,507	12,734	12,734	12,734	12,734	12,734
202 000 547.300	SUPPLEMENTAL STATE ROAD FUNDING	0	0	0	0	0	0	0	0	0	0	0
202 000 665.000	INTEREST ON INVESTMENTS	1,000	959	5,000	7,500	25	7,500	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	0	0
202 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0	0
202 000 699.000	APPROP PR YR FUND BALANCE	0	0	0	40,981	0	40,981	0	0	0	0	0
MAJOR STREET FUND REVENUE GRAND TOTAL		13,507	13,636	791,889	835,370	242,208	734,195	807,874	865,664	956,394	984,704	1,013,854
MAJOR STREET FUND EXPENDITURES												
<u>Administration Expenditures</u>												
202 290 706.000	SALARY & WAGES/FULL TIME	15,785	19,000	8,825	8,825	8,877	8,825	8,045	8,290	8,540	8,800	9,060
202 290 706.050	SALARY & WAGES/PART TIME	1,905	2,334	1,025	1,025	1,146	1,025	1,000	1,030	1,060	1,090	1,120
202 290 706.100	SALARY & WAGES/SICK	330	876	350	350	262	350	350	360	370	380	390
202 290 706.150	SALARY & WAGES/IN-LIEU HEALTH	110	108	110	110	0	110	100	100	100	100	100
202 290 706.300	SALARY & WAGES/LONGEVITY	220	200	85	85	200	85	100	100	100	100	100
202 290 706.350	SALARY & WAGES/PAGER PAY	110	23	110	110	23	110	100	100	100	100	100
202 290 706.600	SALARY & WAGES/VACATION	330	0	350	350	0	350	350	360	370	380	390
202 290 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0	0	0
202 290 709.000	SALARY & WAGES/OVERTIME	740	658	750	750	439	750	750	770	790	810	830
202 290 721.000	FRINGE BENEFITS	7,140	8,796	5,225	5,225	4,127	5,225	4,550	4,690	4,830	4,970	5,120
202 290 721.500	POST RETIREMENT BENEFITS	2,850	2,842	3,275	3,275	1,421	3,275	2,735	3,090	3,470	3,850	4,220
202 290 725.000	EMPLOYEE TESTING & LICENSING	0	0	0	0	0	0	0	0	0	0	0
202 290 818.000	CONTRACTUAL SERVICES	1,050	1,207	2,000	2,000	627	3,000	2,500	2,580	2,660	2,740	2,820
202 290 850.000	COMMUNICATIONS	2,500	2,855	3,000	3,000	1,490	3,000	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	0	0
202 290 940.000	EQUIPMENT RENTAL - FORCE ACCT	4,000	2,354	4,000	4,000	1,573	4,000	4,000	4,120	4,240	4,370	4,500
202 290 962.000	RESERVE FOR CONTINGENCY	4,211	0	0	0	0	0	68,237	85,307	113,737	134,032	135,887
202 290 965.203	CONTRIBUTIONS TO LOCAL ST FUND	0	0	27,394	0	0	0	0	0	0	0	0
Total		41,281	41,251	56,499	29,105	20,185	30,105	95,817	113,987	143,547	165,002	168,017

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Routine Maintenance Expenditures</u>												
202 463 706.000	SALARY & WAGES/FULL TIME	26,250	27,412	28,175	28,175	8,876	28,175	30,905	31,830	32,780	33,760	34,770
202 463 706.050	SALARY & WAGES/PART TIME	0	0	0	0	0	3,000	2,660	2,740	2,820	2,900	2,990
202 463 706.100	SALARY & WAGES/SICK	1,010	1,766	1,010	1,010	0	1,010	1,335	1,380	1,420	1,460	1,500
202 463 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
202 463 706.300	SALARY & WAGES/LONGEVITY	130	176	150	200	117	200	150	150	150	150	150
202 463 706.350	SALARY & WAGES/PAGER PAY	685	672	500	800	0	800	500	520	540	560	580
202 463 706.500	SALARY & WAGES/RETIREMENT BONUS	0	0	0	0	0	0	0	0	0	0	0
202 463 706.550	SALARY & WAGES/WATER LICENSE BONUS	200	0	200	200	0	200	200	210	220	230	240
202 463 706.600	SALARY & WAGES/VACATION	1,010	0	1,050	1,050	0	1,050	1,050	1,080	1,110	1,140	1,170
202 463 707.000	SALARY & WAGES/TEMP-SEASONAL	6,340	2,094	6,300	6,300	1,479	6,300	4,375	4,510	4,650	4,790	4,930
202 463 709.000	SALARY & WAGES/OVERTIME	610	464	650	650	331	650	650	670	690	710	730
202 463 721.000	FRINGE BENEFITS	16,570	12,662	17,550	17,550	4,563	17,550	19,305	19,880	20,480	21,090	21,720
202 463 721.500	POST RETIREMENT BENEFITS	11,550	12,015	13,025	13,025	6,008	13,025	13,025	14,720	16,540	18,390	20,190
202 463 725.500	MEAL ALLOWANCE	0	16	0	0	0	0	0	0	0	0	0
202 463 740.000	OPERATING SUPPLIES	12,000	9,533	12,000	12,000	1,399	12,000	12,000	12,360	12,730	13,110	13,500
202 463 818.000	CONTRACTUAL SERVICES	41,000	15,454	41,000	41,000	3,022	41,000	41,000	42,230	43,500	44,810	46,150
202 463 818.440	CONTRACTUAL SERVICES/ CRACK SEALING	12,500	17,374	12,500	12,500	0	12,500	12,500	12,500	12,500	0	0
202 463 850.000	COMMUNICATIONS	4,000	0	4,000	4,000	0	4,000	1,000	1,030	1,060	1,090	1,120
202 463 910.000	INSURANCE & BONDS	3,750	4,063	3,750	3,750	1,875	3,750	1,875	1,930	1,990	2,050	2,110
202 463 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
202 463 940.000	EQUIPMENT RENTAL - FORCE ACCT	10,000	1,914	10,000	10,000	1,858	10,000	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	0	0
Total		147,605	105,616	151,860	152,210	29,528	155,210	152,530	158,040	163,790	157,170	163,110
<u>Stormwater System Maintenance Expenditures</u>												
202 470 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
202 470 825.500	STORMWATER PERMIT FEES	2,000	2,000	1,000	1,000	0	1,000	3,000	3,090	3,180	3,280	3,380
202 470 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0	0
Total		2,000	2,000	1,000	1,000	0	1,000	3,000	3,090	3,180	3,280	3,380
<u>Traffic System Maintenance Expenditures</u>												
202 474 706.000	SALARY & WAGES/FULL TIME	4,115	4,265	3,225	3,225	2,415	3,225	3,485	3,590	3,700	3,810	3,920
202 474 706.100	SALARY & WAGES/SICK	120	0	125	125	0	125	125	130	130	130	130
202 474 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
202 474 706.300	SALARY & WAGES/LONGEVITY	10	0	25	25	0	25	25	30	30	30	30
202 474 706.350	SALARY & WAGES/PAGER PAY	60	0	60	60	0	60	60	60	60	60	60
202 474 706.550	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0	0	0
202 474 706.600	SALARY & WAGES/VACATION	120	0	125	125	0	125	125	130	130	130	130
202 474 707.000	SALARY & WAGES/TEMP-SEASONAL	1,840	1,831	1,425	1,425	1,648	1,425	1,425	1,470	1,510	1,560	1,610
202 474 709.000	SALARY & WAGES/OVERTIME	280	58	200	200	0	200	200	210	220	230	240
202 474 721.000	FRINGE BENEFITS	2,605	2,685	2,000	2,000	1,732	2,000	2,000	2,060	2,120	2,180	2,250
202 474 721.500	POST RETIREMENT BENEFITS	1,310	1,424	1,525	1,525	712	1,525	1,525	1,720	1,930	2,140	2,350
202 474 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
202 474 740.000	OPERATING SUPPLIES	10,000	7,154	10,000	10,000	8,024	10,000	10,000	10,300	10,610	10,930	11,260
202 474 818.000	CONTRACTUAL SERVICES	33,000	18,423	51,000	51,000	7,476	51,000	51,000	52,530	54,110	55,730	57,400
202 474 920.000	PUBLIC UTILITIES	10,000	9,009	10,000	10,000	3,723	10,000	10,000	10,300	10,610	10,930	11,260
202 474 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,000	4,944	5,000	5,000	4,533	5,000	5,000	5,150	5,300	5,460	5,620
Total		68,460	49,793	84,210	84,210	30,261	84,210	84,970	87,680	90,460	93,320	96,260

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Snow & Ice Control Expenditures</u>												
202 479 706.000	SALARY & WAGES/FULL TIME	4,570	6,335	8,125	8,125	1,419	8,125	8,810	9,070	9,340	9,620	9,910
202 479 706.100	SALARY & WAGES/SICK	260	353	350	350	0	350	380	390	400	410	420
202 479 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
202 479 706.300	SALARY & WAGES/LONGEVITY	25	35	25	50	23	50	50	50	50	50	50
202 479 706.350	SALARY & WAGES/PAGER PAY	135	134	150	150	0	150	150	150	150	150	150
202 479 706.550	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0	0	0
202 479 706.600	SALARY & WAGES/VACATION	260	0	325	325	0	325	340	350	360	370	380
202 479 707.000	SALARY & WAGES/TEMP-SEASONAL	670	354	700	700	136	700	500	520	540	560	580
202 479 709.000	SALARY & WAGES/OVERTIME	5,310	2,134	5,625	5,625	267	5,625	2,300	2,370	2,440	2,510	2,590
202 479 721.000	FRINGE BENEFITS	4,150	3,550	5,025	5,025	749	5,025	5,540	5,710	5,880	6,060	6,240
202 479 721.500	POST RETIREMENT BENEFITS	2,900	2,891	3,850	3,850	1,446	3,850	3,850	4,350	4,880	5,420	5,950
202 479 725.500	MEAL ALLOWANCE	200	80	200	200	8	200	200	210	220	230	240
202 479 740.000	OPERATING SUPPLIES	42,845	27,827	40,000	40,000	1,117	45,000	38,000	39,140	45,000	40,000	41,200
202 479 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
202 479 940.000	EQUIPMENT RENTAL - FORCE ACCT	10,000	6,445	10,000	10,000	961	10,000	10,000	10,300	10,610	10,930	11,260
Total		71,325	49,838	74,375	74,400	6,126	79,400	70,120	72,610	79,870	76,310	78,970
<u>Road Construction Expenditures</u>												
202 485 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
202 485 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
202 485 818.406	CONT SERV/ENG-ARCH	1,100	1,080	0	0	0	0	0	0	0	0	0
202 485 818.450	CONT SVCS/ CONSTRUCTION	30,000	30,000	30,000	30,000	0	30,000	0	0	0	0	0
Total		31,100	31,080	30,000	30,000	0	30,000	0	0	0	0	0
<u>Contributions</u>												
202 965 965.203	CONTRIBUTIONS TO LOCAL ST FUND	360,772	351,487	393,445	393,445	174,686	393,445	401,437	430,257	475,547	489,622	504,117
Total		360,772	351,487	393,445	393,445	174,686	393,445	401,437	430,257	475,547	489,622	504,117
MAJOR STREET FUND												
EXPENDITURE GRAND TOTAL		722,543	631,064	791,889	764,870	260,786	773,870	807,874	865,664	956,394	984,704	1,013,854
<u>MAJOR STREET FUND BALANCE</u>												
BEGINNING SURPLUS (OR DEFICIT)		1,154,288	1,154,288	1,154,288	1,154,288	1,154,288	1,154,288	1,114,613	1,182,850	1,268,157	1,381,894	1,515,926
CURRENT-YEAR REVENUES		13,507	13,636	791,889	835,370	242,208	734,195	807,874	865,664	956,394	984,704	1,013,854
CURRENT-YEAR EXPENDITURES		(722,543)	(631,064)	(791,889)	(764,870)	(260,786)	(773,870)	(807,874)	(865,664)	(956,394)	(984,704)	(1,013,854)
CURRENT-YEAR SURPLUS (OR DEFICIT)		(709,036)	(617,428)	0	70,500	(18,578)	(39,675)	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		4,211	0	0	(40,981)	0	0	68,237	85,307	113,737	134,032	135,887
ENDING SURPLUS (OR DEFICIT)		449,463	536,860	1,154,288	1,183,807	1,135,710	1,114,613	1,182,850	1,268,157	1,381,894	1,515,926	1,651,813

Act 51, of the Public Acts of 1951, as amended, provides for the establishment of separate funds to account for monies returned by the State to local units of government for operation, maintenance and improvement of major and local street system.

The City of Plymouth Local Street system contains 23.32 miles of streets. The City receives local street funds from the State based on the number of miles of local streets and the size of the City's population.



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LOCAL STREET FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
LOCAL STREET FUND REVENUES												
203 000 531.000	STATE/FEDERAL GRANTS	0	0	0	0	0	0	0	0	0	0	0
203 000 547.000	GAS & WEIGHT TAX	284,820	286,182	258,127	258,127	95,529	270,430	263,380	282,590	312,780	322,160	331,820
203 000 547.100	LOCAL ROADS PROGRAM	5,025	5,078	5,025	5,025	1,680	5,025	5,096	5,096	5,096	5,096	5,096
203 000 547.300	SUPPLEMENTAL STATE ROAD FUNDING	0	0	0	0	0	0	0	0	0	0	0
203 000 665.000	INTEREST ON INVESTMENTS	50	0	50	150	0	50	50	50	50	50	50
203 000 675.101	CONTRIB FROM GENERAL FUND	0	0	0	0	0	0	0	0	0	0	0
203 000 675.202	CONTRIB FROM MAJ ST FUND	360,772	351,487	393,445	393,445	174,686	393,445	401,437	430,287	475,547	489,622	504,117
203 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0	0
203 000 680.100	MISC/TREES	23,880	23,159	13,190	13,190	9,947	13,190	12,530	12,910	13,300	13,700	14,110
203 000 699.000	APPROP PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0	0
LOCAL STREET FUND REVENUE GRAND TOTAL		674,547	665,906	669,837	669,937	281,842	682,140	682,493	730,903	806,773	830,628	855,193
LOCAL STREET FUND EXPENDITURES												
Administration Expenditures												
203 290 706.000	SALARY & WAGES/FULL TIME	26,895	21,053	9,075	9,075	15,013	9,075	8,275	8,520	8,780	9,040	9,310
203 290 706.050	SALARY & WAGES/PART TIME	3,840	3,840	1,075	1,075	2,291	1,075	2,035	2,100	2,160	2,220	2,290
203 290 706.100	SALARY & WAGES/SICK	515	1,683	350	350	505	350	350	360	370	380	390
203 290 706.150	SALARY & WAGES/IN-LIEU HEALTH	220	215	225	225	0	225	35	40	40	40	40
203 290 706.300	SALARY & WAGES/LONGEVITY	405	390	100	100	390	100	100	100	100	100	100
203 290 706.350	SALARY & WAGES/PAGER PAY	120	45	125	125	45	125	100	100	100	100	100
203 290 706.600	SALARY & WAGES/VACATION	340	0	350	350	0	350	325	330	340	350	360
203 290 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0	0	0
203 290 709.000	SALARY & WAGES/OVERTIME	1,060	0	725	725	767	725	725	750	770	790	810
203 290 721.000	FRINGE BENEFITS	12,330	0	5,375	5,375	7,044	5,375	4,650	4,790	4,930	5,080	5,230
203 290 721.500	POST RETIREMENT BENEFITS	2,930	1,391	3,375	3,375	1,461	3,375	2,790	3,150	3,540	3,930	4,310
203 290 818.000	CONTRACTUAL SERVICES	2,000	0	0	0	627	3,000	0	0	0	0	0
203 290 850.000	COMMUNICATIONS	2,500	0	2,000	2,000	1,490	2,000	2,000	2,060	2,120	2,180	2,250
203 290 910.000	INSURANCE & BONDS	0	0	0	0	0	0	0	0	0	0	0
203 290 940.000	EQUIPMENT RENTAL - FORCE ACCT	4,000	0	4,000	4,000	3,090	4,000	4,000	4,120	4,240	4,370	4,500
203 290 962.000	RESERVE FOR CONTINGENCY	319,052	0	367,212	366,987	0	0	412,448	452,523	519,443	571,588	586,783
Total		376,207	28,618	393,987	393,762	32,724	29,775	437,833	478,943	546,933	600,168	616,473

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Routine Maintenance Expenditures</u>												
203 463 706.000	SALARY & WAGES/FULL TIME	35,310	39,117	36,375	36,375	9,803	36,375	39,835	41,030	42,260	43,530	44,840
203 463 706.050	SALARY & WAGES/PART TIME	0	827	0	0	0	5,000	0	0	0	0	0
203 463 706.100	SALARY & WAGES/SICK	1,360	1,766	1,425	1,425	0	1,425	1,725	1,780	1,830	1,880	1,940
203 463 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
203 463 706.300	SALARY & WAGES/LONGEVITY	120	177	125	225	117	800	195	200	210	220	230
203 463 706.350	SALARY & WAGES/PAGER PAY	690	672	700	775	0	775	700	720	740	760	780
203 463 706.550	SALARY & WAGES/WATER LICENSE BONUS	300	0	300	300	0	300	300	0	0	0	0
203 463 706.600	SALARY & WAGES/VACATION	1,360	0	1,375	1,375	0	1,375	1,400	1,440	1,480	1,520	1,570
203 463 707.000	SALARY & WAGES/TEMP-SEASONAL	3,010	1,861	3,000	3,000	1,021	3,000	2,075	2,140	2,200	2,270	2,340
203 463 709.000	SALARY & WAGES/OVERTIME	1,350	1,270	1,425	1,425	85	1,425	1,425	1,470	1,510	1,560	1,610
203 463 721.000	FRINGE BENEFITS	22,290	27,530	22,625	22,625	4,972	22,625	24,925	25,670	26,440	27,230	28,050
203 463 721.500	POST RETIREMENT BENEFITS	15,540	17,325	16,925	16,925	7,897	16,925	11,925	13,480	15,150	16,840	18,490
203 463 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
203 463 740.000	OPERATING SUPPLIES	15,000	7,415	10,000	10,000	200	10,000	10,000	10,300	10,610	10,930	11,260
203 463 742.000	RESIDENT/TREES	3,500	224	3,500	3,500	224	3,500	3,500	3,610	3,720	3,830	3,940
203 463 818.000	CONTRACTUAL SERVICES	12,500	1,634	9,000	9,000	934	9,000	10,000	10,300	10,610	10,930	11,260
203 463 818.440	CONTRACTUAL SERVICES/ CRACK SEALING	37,500	31,152	37,500	37,500	0	37,500	37,500	37,500	37,500	0	0
203 463 850.000	COMMUNICATIONS	3,000	2,855	3,000	3,000	0	3,000	3,000	3,090	3,180	3,280	3,380
203 463 910.000	INSURANCE & BONDS	6,000	6,500	6,000	6,000	3,000	6,000	3,000	3,090	3,180	3,280	3,380
203 463 940.000	EQUIPMENT RENTAL - FORCE ACCT	7,500	1,419	7,500	7,500	1,047	7,500	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	0
Total		166,330	141,745	160,275	160,950	29,301	166,525	159,005	163,550	168,580	136,260	141,520
<u>Stormwater System Maintenance Expenditures</u>												
203 470 706.000	SALARY & WAGES/PERM FULL TIME	0	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	0
203 470 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
203 470 825.500	STORMWATER PERMIT FEES	1,000	0	1,000	1,000	0	1,000	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	0
Total		1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
<u>Traffic Signal Maintenance Expenditures</u>												
203 474 706.000	SALARY & WAGES/FULL TIME	3,140	4,978	2,750	2,750	249	2,750	3,000	3,090	3,180	3,280	3,380
203 474 706.100	SALARY & WAGES/SICK	130	0	150	150	0	150	150	150	150	150	150
203 474 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
203 474 706.300	SALARY & WAGES/LONGEVITY	10	0	0	0	0	0	0	0	0	0	0
203 474 706.350	SALARY & WAGES/PAGER PAY	70	0	50	50	0	50	50	50	50	50	50
203 474 706.550	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0	0	0
203 474 706.600	SALARY & WAGES/VACATION	130	0	100	100	0	100	100	100	100	100	100
203 474 707.000	SALARY & WAGES/TEMP-SEASONAL	470	275	475	475	215	475	325	330	340	350	360
203 474 709.000	SALARY & WAGES/OVERTIME	20	0	50	50	0	50	50	50	50	50	50
203 474 721.000	FRINGE BENEFITS	1,990	3,371	1,725	1,725	167	1,725	1,885	1,940	2,000	2,060	2,120
203 474 721.500	POST RETIREMENT BENEFITS	1,390	1,382	1,325	1,325	691	1,325	1,325	1,490	1,670	1,850	2,030
203 474 727.000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
203 474 740.000	OPERATING SUPPLIES	20,000	12,179	20,000	20,000	9,023	20,000	20,000	20,600	21,220	21,860	22,520
203 474 818.000	CONTRACTUAL SERVICES	15,000	1,207	20,000	20,000	0	20,000	20,000	20,600	21,220	21,860	22,520
203 474 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,000	243	5,000	5,000	243	5,000	5,000	5,150	5,300	5,460	5,620
Total		47,350	23,636	51,625	51,625	10,589	51,625	51,885	53,550	55,280	57,070	58,900

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Snow & Ice Control Expenditures</u>												
203 479 706.000	SALARY & WAGES/FULL TIME	3,940	4,244	4,050	4,050	1,307	4,050	4,385	4,520	4,660	4,800	4,940
203 479 706.100	SALARY & WAGES/SICK	160	353	175	175	0	175	190	200	210	220	230
203 479 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
203 479 706.300	SALARY & WAGES/LONGEVITY	25	35	100	100	23	100	50	50	50	50	50
203 479 706.350	SALARY & WAGES/PAGER PAY	135	134	75	150	0	150	75	80	80	80	80
203 479 706.550	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0	0	0
203 479 706.600	SALARY & WAGES/VACATION	160	0	150	150	0	150	150	150	150	150	150
203 479 707.000	SALARY & WAGES/TEMP-SEASONAL	430	87	425	425	0	425	295	300	310	320	330
203 479 709.000	SALARY & WAGES/OVERTIME	2,880	1,969	2,500	2,500	0	2,500	2,750	2,830	2,910	3,000	3,090
203 479 721.000	FRINGE BENEFITS	2,490	2,500	1,925	1,925	601	1,925	1,925	1,980	2,040	2,100	2,160
203 479 721.500	POST RETIREMENT BENEFITS	1,740	1,732	850	925	866	925	850	960	1,070	1,180	1,290
203 479 725.500	MEAL ALLOWANCE	200	80	200	200	0	200	100	100	100	100	100
203 479 740.000	OPERATING SUPPLIES	15,000	13,641	12,000	12,000	3,382	12,000	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	0
203 479 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0
203 479 940.000	EQUIPMENT RENTAL - FORCE ACCT	10,000	7,593	10,000	10,000	198	10,000	10,000	10,300	10,610	10,930	11,260
Total		37,160	32,368	32,450	32,600	6,347	32,600	32,770	33,830	34,920	36,040	37,180
<u>Road Construction Expenditures</u>												
203 485 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
203 485 818.406	CONT SERV/ENG-ARCH	1,500	1,478	0	0	1,426	0	0	0	0	0	0
203 485 818.450	CONT SVCS/ CONSTRUCTION	45,000	45,000	30,000	30,000	6,200	30,000	0	0	0	0	0
Total		46,500	46,478	30,000	30,000	7,626	30,000	0	0	0	0	0
LOCAL STREET FUND												
EXPENDITURE GRAND TOTAL		674,547	272,846	669,837	669,937	86,587	311,525	682,493	730,903	806,773	830,628	855,193
LOCAL STREET FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		0	462,575	582,680	582,680	582,680	582,680	953,295	1,365,743	1,818,266	2,337,709	2,909,297
CURRENT-YEAR REVENUES		674,547	665,906	669,837	669,937	281,842	682,140	682,493	730,903	806,773	830,628	855,193
CURRENT-YEAR EXPENDITURES		(674,547)	(272,846)	(669,837)	(669,937)	(86,587)	(311,525)	(682,493)	(730,903)	(806,773)	(830,628)	(855,193)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	393,060	0	0	195,256	370,615	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		(50,330)	(50,330)	(50,330)	(50,330)	0	0	412,448	452,523	519,443	571,588	586,783
ENDING SURPLUS (OR DEFICIT)		(50,330)	805,305	532,350	532,350	777,936	953,295	1,365,743	1,818,266	2,337,709	2,909,297	3,496,080

The Recreation Fund was established as of July 1, 1992, to transfer the operations of the Recreation Department from the General Fund to a separate special revenue fund.

The Recreation Department operates the Plymouth Cultural Center, a senior citizens program, and various indoor and outdoor recreation programs.

The Recreation Fund receives revenues from program registration fees, facility rents and is subsidized by the transfer of property tax revenues from the General Fund.



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RECREATION FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
RECREATION FUND REVENUES												
<u>Cultural Center Revenues</u>												
208 021 650.200	ICE ARENA/RENTAL SKATES	2,000	1,620	1,500	1,500	552	1,500	1,500	1,550	1,600	1,650	1,700
208 021 650.300	ICE ARENA/OPEN SKATING	10,000	9,021	10,000	10,000	3,000	10,000	10,000	10,300	10,610	10,930	11,260
208 021 650.400	ICE ARENA/HOCKEY RENTAL	455,000	474,382	430,000	430,000	205,357	430,000	440,000	462,000	485,100	509,360	534,830
208 021 650.550	ICE ARENA/DROP-IN ICE	8,000	720	8,000	8,000	345	8,000	0	0	0	0	0
208 021 650.600	ICE ARENA/OTHER REVENUES	2,000	1,201	2,000	2,000	380	2,000	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	0
208 021 651.300	GB/RENTAL-RECREATION SERVICES	28,000	1,879	28,000	28,000	687	28,000	10,000	10,300	10,610	10,930	11,260
208 021 651.500	GB/RENTAL-CARD & MEETING ROOM	6,000	3,722	6,000	6,000	1,075	6,000	6,000	6,180	6,370	6,560	6,760
208 021 651.600	GB/RENTAL-ARTS & CRAFTS ROOM	3,000	1,085	3,000	3,000	368	3,000	1,500	1,550	1,600	1,650	1,700
208 021 651.700	GB/RENTAL MULTI-PURPOSE ROOM	40,000	24,780	40,000	40,000	12,024	40,000	28,000	28,840	29,710	30,600	31,520
208 021 653.300	ADVERTISING INCOME	2,000	358	2,000	2,000	0	2,000	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	0
208 021 699.000	APPROPRIATION OF PRIOR SURPLUS	0	0	115,000	112,925	0	112,925	0	62,270	65,080	58,170	47,390
Total		556,000	518,768	645,500	643,425	223,787	643,425	501,000	587,110	614,920	634,210	650,920
<u>Administrative Charges Revenues</u>												
208 022 531.000	STATE/FEDERAL GRANTS	0	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	0
208 022 665.000	INTEREST ON INVESTMENTS	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
208 022 675.101	CONTRIBUTION FROM GEN FUND	500,000	500,000	250,000	250,000	450,000	250,000	298,661	304,630	310,720	316,930	323,270
208 022 699.000	APPROPRIATION OF PRIOR SURPLUS	0	0	0	0	0	0	161,849	104,390	105,990	98,270	106,120
Total		501,000	500,000	251,000	251,000	450,000	251,000	461,510	410,050	417,710	416,290	430,510
<u>Program Fees & Charges Revenues</u>												
208 023 650.500	ICE ARENA/BASIC SKILLS	22,500	0	0	0	0	0	0	0	0	0	0
208 023 651.400	GB/SENIOR PROGRAMS-TRIPS	0	0	0	0	0	0	0	0	0	0	0
208 023 651.410	GB/SENIOR PROGRAMS-CLASSES	15,000	10,102	15,000	15,000	4,126	15,000	12,000	12,360	12,730	13,110	13,500
208 023 651.420	GB/SENIOR PROGRAMS-OTHER	0	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	0
208 023 652.200	YOUTH ATHLETICS	15,000	10,954	15,000	15,000	2,256	15,000	12,000	12,360	12,730	13,110	13,500
208 023 652.300	MIRACLE LEAGUE	9,100	10,985	10,000	10,000	0	10,000	10,000	10,300	10,610	10,930	11,260
208 023 652.400	PCHA	20,000	0	0	0	0	0	0	0	0	0	0
208 023 652.500	PCHA-MINI MITES	8,000	0	0	0	0	0	0	0	0	0	0
208 023 652.600	PLYMOUTH-CANTON STEELERS	0	0	0	0	0	0	0	0	0	0	0
208 023 653.100	CLASSES & SPECIAL EVENTS	23,000	7,290	30,000	30,000	1,690	30,000	40,000	41,200	42,440	43,710	45,020
208 023 654.000	SOCCER REVENUES-REGISTRATIONS	185,000	203,605	175,000	175,000	47,650	175,000	205,000	211,150	217,480	224,000	230,720
208 023 655.000	LIQUOR REVENUES	9,500	9,412	5,000	10,000	758	10,000	19,000	19,570	20,160	20,760	21,380
Total		307,100	252,347	250,000	255,000	56,479	255,000	298,000	306,940	316,150	325,620	335,380
RECREATION FUND REVENUE GRAND TOTAL		1,364,100	1,271,116	1,146,500	1,149,425	730,266	1,149,425	1,260,510	1,304,100	1,348,840	1,376,120	1,416,810

BUDGET

Account #	Account Title	2021 /22		2022 /23			2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	RECREATION FUND - Summary											
	EXPENDITURES											
	CULTURAL CENTER & ADMIN.	884,960	884,960	884,960	994,395	439,667	994,395	1,084,755	1,122,520	1,161,760	1,202,040	1,237,460
	BASIC SKILLS	0	0	0	0	0	0	0	0	0	0	0
	RECREATION VENDING	0	0	0	0	0	0	0	0	0	0	0
	RECREATION SERVICES	38,070	38,070	38,070	14,650	1,364	14,650	4,650	4,790	4,930	5,080	5,230
	YOUTH ATHLETICS	10,330	10,330	10,330	5,400	541	5,400	5,500	5,670	5,840	6,010	6,180
	MIRACLE LEAGUE	9,100	9,100	9,100	10,000	0	10,000	10,000	10,300	10,610	10,930	11,260
	PCHA	28,620	28,620	28,620	0	0	0	0	0	0	0	0
	PCHA - MINI MITES	19,130	19,130	19,130	125	125	125	0	0	0	0	0
	MSD SERVICES	9,700	9,700	9,700	7,390	5,631	7,390	6,740	6,990	7,250	7,520	7,790
	SOCCER	98,900	98,900	98,900	98,650	59,318	98,650	118,150	121,710	125,360	110,450	113,760
	LIQUOR	4,520	4,520	4,520	4,840	1,026	4,840	10,540	10,860	11,190	11,530	11,880
	CLASSES & ACTIVITIES	37,850	37,850	37,850	7,950	221	7,950	14,150	15,050	15,500	15,960	16,450
	THERAPEUTIC PROGRAM	1,000	1,000	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
	SENIOR PROGRAMS - CLASSES	5,630	5,630	5,630	5,025	1,496	5,025	5,025	5,180	5,340	5,510	5,680
	PLYMOUTH-CANTON STEELERS	0	0	0	0	0	0	0	0	0	0	0
	RECREATION FUND - Summary											
	EXPENDITURE GRAND TOTAL	1,147,810	1,147,810	1,147,810	1,149,425	509,388	1,149,425	1,260,510	1,304,100	1,348,840	1,376,120	1,416,810

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
RECREATION FUND - Detail EXPENDITURES												
<u>Administration Expenditures</u>												
208 290 706.000	SALARY & WAGES/FULL TIME	260,725	206,241	271,675	271,675	98,471	271,675	304,305	313,430	322,830	332,510	342,490
208 290 706.050	SALARY & WAGES/PART TIME	28,000	26,047	39,925	39,925	12,442	39,925	37,990	39,130	40,300	41,510	37,150
208 290 706.100	SALARY & WAGES/SICK	10,955	10,536	11,475	11,475	151	11,475	12,960	13,350	13,750	14,160	14,580
208 290 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
208 290 706.300	SALARY & WAGES/LONGEVITY	3,100	3,075	3,075	3,125	3,075	3,125	3,800	3,910	4,030	4,150	4,270
208 290 706.600	SALARY & WAGES/VACATION	9,740	6,373	10,200	10,200	0	10,200	11,515	11,860	12,220	12,590	12,970
208 290 707.000	SALARY & WAGES/TEMP-SEASONAL	53,000	23,133	52,250	52,250	6,183	52,250	52,015	53,580	55,190	56,850	58,560
208 290 709.000	SALARY & WAGES/OVERTIME	16,440	7,966	7,500	7,500	3,135	7,500	7,500	7,730	7,960	8,200	8,450
208 290 721.000	FRINGE BENEFITS	158,740	104,341	163,450	163,450	47,111	163,450	170,790	175,910	181,190	186,630	192,230
208 290 721.500	POST RETIREMENT BENEFITS	43,790	43,787	52,975	52,975	21,894	52,975	58,560	66,210	74,420	82,750	90,890
208 290 725.000	EMPLOYEE TESTING & LICENSING	200	0	200	200	0	200	200	210	220	230	240
208 290 727.000	OFFICE SUPPLIES	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
208 290 728.000	POSTAGE	5,000	0	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
208 290 740.000	OPERATING SUPPLIES	22,000	24,088	22,000	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	500	0	500	500	520	540	560	580
208 290 740.600	OPERATING SUPPLIES/LINEN	4,200	4,317	3,500	3,500	2,321	3,500	3,500	3,610	3,720	3,830	3,940
208 290 741.000	UNIFORMS	1,500	1,496	1,500	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	634	11,000	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	15,040	7,520	15,040	15,040	15,490	15,950	16,430	16,920
208 290 818.000	CONTRACTUAL SERVICES	49,300	54,154	30,000	30,000	42,358	30,000	30,000	30,900	31,830	32,780	33,760
208 290 850.000	COMMUNICATIONS	7,500	7,361	5,000	5,000	3,561	5,000	10,000	10,300	10,610	10,930	11,260
208 290 860.000	TRANSPORTATION	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
208 290 864.000	CONFERENCES & MEETINGS	1,150	0	1,150	1,150	0	1,150	1,150	1,180	1,220	1,260	1,300
208 290 900.000	PRINTING & PUBLISHING	5,000	484	3,000	3,000	0	3,000	1,500	1,550	1,600	1,650	1,700
208 290 910.000	INSURANCE & BONDS	57,000	61,750	57,000	57,000	28,500	57,000	57,000	58,710	60,470	62,280	64,150
208 290 920.000	PUBLIC UTILITIES	205,000	198,887	145,000	145,000	68,391	145,000	185,000	190,550	196,270	202,160	208,220
208 290 921.000	REIMB TO GEN FD - GEOTHERMAL	0	0	0	0	24,145	0	0	0	0	0	0
208 290 930.000	REPAIRS & MAINTENANCE	38,600	48,344	28,000	28,000	32,471	28,000	28,000	28,840	29,710	30,600	31,520
208 290 938.000	EQUIPMENT LEASE EXPENSE	4,600	1,700	4,600	4,600	884	4,600	4,600	4,740	4,880	5,030	5,180
208 290 940.000	EQUIPMENT RENTAL - FORCE ACCT	22,000	19,992	22,000	22,000	9,996	22,000	22,000	22,660	23,340	24,040	24,760
208 290 956.000	MISCELLANEOUS	550	0	550	550	0	550	550	570	590	610	630
208 290 957.000	TRAINING EXPENSE	700	0	700	700	0	700	700	720	740	760	780
208 290 958.000	MEMBERSHIPS & DUES	1,350	2,260	1,150	1,150	1,160	1,150	1,150	1,180	1,220	1,260	1,300
208 290 962.000	RESERVE FOR CONTINGENCY	118,818	0	0	0	0	0	0	0	0	0	0
208 290 965.402	CONTRIB TO RECREATION CAP IMP FD	4,000	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	18,930	9,465	18,930	18,930	18,930	18,930	18,930	18,930
Total		1,180,428	894,935	994,345	994,395	439,667	994,395	1,084,755	1,122,520	1,161,760	1,202,040	1,237,460
<u>Basic Skills</u>												
208 720 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0	0	0
208 720 721.000	FRINGE BENEFITS	0	0	0	0	0	0	0	0	0	0	0
208 720 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
208 720 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0
<u>Recreation Vending</u>												
208 740 707.000	SALARY & WAGES/TEMP-SEASONAL	0	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	0
208 740 740.000	OPERATING SUPPLIES	0	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	0
Total		0	0	0	0	0	0	0	0	0	0	0

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Recreation Services Expenditures</u>												
208 745 707.000	SALARY & WAGES/TEMP-SEASONAL	8,000	268	5,500	5,500	0	5,500	500	520	540	560	580
208 745 709.000	SALARY & WAGES/OVERTIME	100	0	100	100	0	100	0	0	0	0	0
208 745 721.000	FRINGE BENEFITS	655	21	400	400	0	400	50	50	50	50	50
208 745 727.000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
208 745 740.000	OPERATING SUPPLIES	12,850	2,890	7,650	7,650	1,364	7,650	4,000	4,120	4,240	4,370	4,500
208 745 740.200	OPERATING SUPPLIES / VENDING	0	0	0	0	0	0	0	0	0	0	0
208 745 818.000	CONTRACTUAL SERVICES	50	0	50	850	0	850	0	0	0	0	0
208 745 920.000	PUBLIC UTILITIES	50	0	50	50	0	50	0	0	0	0	0
208 745 930.000	REPAIRS & MAINTENANCE	100	0	100	100	0	100	100	100	100	100	100
208 745 969.000	SALES TAX	0	0	0	0	0	0	0	0	0	0	0
Total		21,805	3,179	13,850	14,650	1,364	14,650	4,650	4,790	4,930	5,080	5,230
<u>Youth Athletics Expenditures</u>												
208 749 707.000	SALARY & WAGES/TEMP-SEASONAL	1,500	660	1,500	1,500	372	1,500	1,500	1,550	1,600	1,650	1,700
208 749 721.000	FRINGE BENEFITS	150	65	150	150	37	150	150	150	150	150	150
208 749 740.000	OPERATING SUPPLIES	2,900	2,971	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
208 749 818.000	CONTRACTUAL SERVICES	1,000	385	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
208 749 920.000	PUBLIC UTILITIES	355	501	250	250	132	250	350	360	370	380	390
208 749 930.000	REPAIRS & MAINTENANCE	700	0	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
Total		6,605	4,582	5,400	5,400	541	5,400	5,500	5,670	5,840	6,010	6,180
<u>Miracle League Expenditures</u>												
208 750 707.000	SALARY & WAGES/TEMP-SEASONAL	0	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	0
208 750 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
208 750 818.000	CONTRACTUAL SERVICES	9,100	8,775	10,000	10,000	0	10,000	10,000	10,300	10,610	10,930	11,260
Total		9,100	8,775	10,000	10,000	0	10,000	10,000	10,300	10,610	10,930	11,260

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>PCHA Expenditures</u>												
208 751 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0	0	0
208 751 721.000	FRINGE BENEFITS	0	0	0	0	0	0	0	0	0	0	0
208 751 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
208 751 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0
<u>PCHA - Mini Mites Expenditures</u>												
208 752 706.000	SALARY & WAGES/FULL TIME	0	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	0
208 752 706.300	SALARY & WAGES/LONGEVITY	0	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	0
208 752 707.000	SALARY & WAGES/TEMP-SEASONAL	500	0	0	0	0	0	0	0	0	0	0
208 752 709.000	SALARY & WAGES/OVERTIME	2,605	2,518	0	100	104	100	0	0	0	0	0
208 752 721.000	FRINGE BENEFITS	825	809	0	25	21	25	0	0	0	0	0
208 752 721.500	POST RETIREMENT BENEFITS	0	0	0	0	0	0	0	0	0	0	0
208 752 740.000	OPERATING SUPPLIES	1,000	0	0	0	0	0	0	0	0	0	0
208 752 818.000	CONTRACTUAL SERVICES	3,200	0	0	0	0	0	0	0	0	0	0
208 752 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0	0
Total		8,130	3,327	0	125	125	125	0	0	0	0	0
<u>MSD Services Expenditures</u>												
208 753 706.000	SALARY & WAGES/FULL TIME	2,450	2,514	3,000	3,000	1,839	3,000	3,000	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	50
208 753 706.300	SALARY & WAGES/1 N-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
208 753 706.300	SALARY & WAGES/LONGEVITY	10	0	10	10	0	10	10	10	10	10	10
208 753 706.350	SALARY & WAGES/PAGER PAY	30	0	30	30	0	30	30	30	30	30	30
208 753 706.600	SALARY & WAGES/VACATION	50	0	50	50	0	50	50	50	50	50	50
208 753 707.000	SALARY & WAGES/TEMP-SEASONAL	482	479	450	450	441	450	450	460	470	480	490
208 753 709.000	SALARY & WAGES/OVERTIME	0	0	0	0	0	0	0	0	0	0	0
208 753 721.000	FRINGE BENEFITS	1,320	1,356	920	920	1,040	920	920	950	980	1,010	1,040
208 753 721.500	POST RETIREMENT BENEFITS	530	524	530	530	262	530	530	590	660	730	800
208 753 725.500	MEAL ALLOWANCE	420	120	0	0	0	0	0	0	0	0	0
208 753 740.000	OPERATING SUPPLIES	500	342	500	800	123	800	500	520	540	560	580
208 753 818.000	CONTRACTUAL SERVICES	500	495	200	550	495	550	200	210	220	230	240
208 753 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
208 753 940.000	EQUIPMENT RENTAL - FORCE ACCT	1,450	1,730	1,000	1,000	1,432	1,000	1,000	1,030	1,060	1,090	1,120
Total		7,792	7,561	6,740	7,390	5,631	7,390	6,740	6,990	7,250	7,520	7,790
<u>Soccer Expenditures</u>												
208 754 707.000	SALARY & WAGES/TEMP-SEASONAL	1,000	629	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
208 754 709.000	SALARY & WAGES/OVERTIME	50	0	25	25	0	25	25	30	30	30	30
208 754 721.000	FRINGE BENEFITS	85	62	25	25	0	25	25	30	30	30	30
208 754 740.000	OPERATING SUPPLIES	73,700	73,719	60,000	60,000	37,415	60,000	65,000	66,950	68,960	71,030	73,160
208 754 818.000	CONTRACTUAL SERVICES	31,500	34,130	35,000	35,000	21,903	35,000	49,500	50,990	52,520	55,430	58,490
208 754 864.000	CONFERENCES & MEETINGS	600	0	600	600	0	600	600	620	640	660	680
208 754 930.000	REPAIRS & MAINTENANCE	2,040	2,996	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
Total		108,975	111,536	98,650	98,650	59,318	98,650	118,150	121,710	125,360	110,450	113,760
<u>Liquor Expenditures</u>												
208 755 740.000	OPERATING SUPPLIES	540	18	540	540	18	540	540	560	580	600	620
208 755 740.300	OPERATING SUPPLIES/LIQUOR	4,550	4,725	2,000	3,300	1,008	3,300	9,000	9,270	9,550	9,840	10,140
208 755 818.000	CONTRACTUAL SERVICES	1,000	240	1,000	1,000	0	1,000	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	0
Total		6,090	4,983	3,540	4,840	1,026	4,840	10,540	10,860	11,190	11,530	11,880

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Classes & Special Events Expenditures</u>												
208 757 707.000	SALARY & WAGES/TEMP-SEASONAL	200	0	200	200	0	200	200	210	220	230	240
208 757 710.000	SALARY & WAGES/CONTRACTUAL	200	0	200	200	0	200	200	210	220	230	240
208 757 721.000	FRINGE BENEFITS	50	0	50	50	0	50	50	510	520	520	540
208 757 740.000	OPERATING SUPPLIES	1,500	1,252	1,500	1,500	0	1,500	5,000	5,150	5,300	5,460	5,620
208 757 818.000	CONTRACTUAL SERVICES	7,000	383	5,800	5,800	221	5,800	8,500	8,760	9,020	9,290	9,570
208 757 875.000	PROGRAM ADVERTISING	200	0	200	200	0	200	200	210	220	230	240
Total		9,150	1,635	7,950	7,950	221	7,950	14,150	15,050	15,500	15,960	16,450
<u>Therapeutic Program Expenditures</u>												
208 758 818.000	CONTRACTUAL SERVICES	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
Total		1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
<u>Senior Program - Classes Expenditures</u>												
208 760 707.000	SALARY & WAGES/TEMP-SEASONAL	4,000	3,263	4,000	4,000	1,361	4,000	4,000	4,120	4,240	4,370	4,500
208 760 721.000	FRINGE BENEFITS	325	321	325	325	134	325	325	330	340	350	360
208 760 740.000	OPERATING SUPPLIES	500	0	500	500	0	500	500	520	540	560	580
208 760 818.000	CONTRACTUAL SERVICES	200	0	200	200	0	200	200	210	220	230	240
Total		5,025	3,584	5,025	5,025	1,496	5,025	5,025	5,180	5,340	5,510	5,680
<u>Plymouth-Canton Steelers</u>												
208 762 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0
RECREATION FUND - Detail EXPENDITURE GRAND TOTAL		1,364,100	1,044,098	1,146,500	1,149,425	509,388	1,149,425	1,260,510	1,304,100	1,348,840	1,376,120	1,416,810
RECREATION FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		13,861	13,861	236,819	236,819	236,819	236,819	123,894	(37,955)	(204,615)	(375,685)	(532,125)
CURRENT-YEAR REVENUES		1,364,100	1,271,116	1,146,500	1,149,425	730,266	1,149,425	1,260,510	1,304,100	1,348,840	1,376,120	1,416,810
CURRENT-YEAR EXPENDITURES		(1,364,100)	(1,044,098)	(1,146,500)	(1,149,425)	(509,388)	(1,149,425)	(1,260,510)	(1,304,100)	(1,348,840)	(1,376,120)	(1,416,810)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	227,018	0	0	220,879	0	0	0	0	0	0
RESERVE FOR INVENTORY + CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		(4,060)	(4,060)	(4,060)	(4,060)	0	(112,925)	(161,849)	(166,660)	(171,070)	(156,440)	(153,510)
ENDING SURPLUS (OR DEFICIT)		9,801	236,819	232,759	232,759	457,697	123,894	(37,955)	(204,615)	(375,685)	(532,125)	(685,635)

The Waste and Recycling Fund receives revenue from property taxes, the sale of City trash bags and monthly fees for the use of trash and recycling carts and uses those proceeds to provide for the collection of residential trash and recyclable material, grass and leaf collection, and operation of the recycling center.



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WASTE & RECYCLING FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		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	1,071,610	1,070,343	1,124,210	1,124,210	1,045,126	1,124,210	1,171,500	1,219,990	1,277,980	1,344,610	1,413,730
226 000 405.000	TAXES RECOVERED BY COUNTY	0	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	0
226 000 408.000	PRIOR YEAR TAX REFUNDS	0	0	(3,370)	(3,370)	0	(3,370)	(3,510)	(3,660)	(3,830)	(4,030)	(4,240)
226 000 437.000	CURRENT PROP TAX/CFT-IFT	0	0	0	0	0	0	0	0	0	0	0
226 000 445.000	PENALTIES & INTEREST	8,570	3,250	8,990	8,990	0	8,990	9,370	9,760	10,220	10,760	11,310
226 000 531.000	STATE/FEDERAL GRANTS	0	0	0	0	0	0	0	0	0	0	0
226 000 573.000	LOCAL COMMUNITY STABILIZATION	63,300	63,178	18,800	26,300	24,608	26,300	18,800	19,360	19,940	20,240	20,540
226 000 635.000	SOLID WASTE DISPOSAL FEE	405,000	389,419	405,000	405,000	197,333	405,000	405,000	425,250	425,250	442,260	442,260
226 000 635.500	SOLID WASTE OPT-IN FEES	250	0	250	250	0	250	250	260	270	280	290
226 000 635.900	SOLID WASTE PENALTIES & INT	9,800	8,941	9,800	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	3,926	5,000	5,000	2,573	5,000	5,000	5,150	5,300	5,460	5,620
226 000 637.000	SPECIAL REFUSE	5,425	5,590	5,000	5,000	3,473	5,000	5,000	5,150	5,300	5,460	5,620
226 000 638.000	TRANSFER STATION	9,850	10,180	6,500	6,500	5,157	6,500	6,500	6,700	6,900	7,110	7,320
226 000 639.000	RECYCLE BINS	500	5	500	500	0	500	500	520	540	560	580
226 000 665.000	INTEREST ON INVESTMENTS	6,550	607	6,550	6,550	0	6,550	6,550	6,750	6,950	7,160	7,370
226 000 675.101	CONTRIBUTION FROM GENERAL FUND	10,340	10,340	9,048	9,048	10,340	9,048	7,755	6,463	5,170	3,878	2,585
226 000 680.000	OTHER INCOME	2,000	0	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
226 000 680.100	MISC/TREES	955	1,030	0	875	630	875	0	0	0	0	0
226 000 680.226	TREE ORDINANCE - REPLACEMENT	8,000	8,300	0	10,350	2,725	10,350	0	0	0	0	0
226 000 699.000	APPROPRIATION OF PRIOR SURPLUS	50,000	0	61,137	123,030	0	123,030	156,138	131,238	13,560	0	0
WASTE & RECYCLING FUND REVENUE GRAND TOTAL		1,657,150	1,575,109	1,659,415	1,740,033	1,296,758	1,740,033	1,800,653	1,845,280	1,786,370	1,857,058	1,926,815

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		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 EXPENDITURES												
<u>Waste & Recycling Expenditures</u>												
226 521 706.000	SALARY & WAGES/FULL TIME	169,900	162,947	181,225	181,225	77,306	181,225	172,285	177,450	182,770	188,250	193,900
226 521 706.050	SALARY & WAGES/PART TIME	17,630	0	18,250	18,250	0	18,250	6,625	6,820	7,020	7,230	7,450
226 521 706.100	SALARY & WAGES/SICK	6,543	6,179	6,975	6,975	1,295	6,975	7,050	7,260	7,480	7,700	7,930
226 521 706.150	SALARY & WAGES/IN-LIEU HEALTH	590	0	590	590	0	590	590	610	630	650	670
226 521 706.300	SALARY & WAGES/LONGEVITY	1,170	736	1,500	1,500	689	1,500	1,825	1,880	1,940	2,000	2,060
226 521 706.350	SALARY & WAGES/PAGER PAY	2,640	538	2,700	2,700	0	2,700	2,425	2,500	2,580	2,660	2,740
226 521 706.550	SALARY & WAGES/WATER LICENSE BONUS	350	0	350	350	0	350	350	360	370	380	390
226 521 706.600	SALARY & WAGES/VACATION PAYOFF	6,120	0	6,975	6,975	0	6,975	6,625	6,820	7,020	7,230	7,450
226 521 707.000	SALARY & WAGES/TEMP-SEASONAL	20,875	15,285	8,250	8,250	12,189	8,250	25,795	26,570	27,370	28,190	29,040
226 521 709.000	SALARY & WAGES/OVERTIME	20,245	20,040	17,600	17,600	15,040	17,600	20,250	20,860	21,490	22,130	22,790
226 521 721.000	FRINGE BENEFITS	100,880	81,087	106,500	106,500	41,258	106,500	98,900	101,870	104,930	108,080	111,320
226 521 721.500	POST RETIREMENT BENEFITS	62,750	19,591	72,950	72,950	9,796	72,950	59,690	67,480	75,850	84,350	92,650
226 521 725.500	MEAL ALLOWANCE	500	442	750	750	394	750	500	520	540	560	580
226 521 727.000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
226 521 728.000	POSTAGE	2,500	2,004	2,500	2,500	900	2,500	2,500	2,580	2,660	2,740	2,820
226 521 740.000	OPERATING SUPPLIES	46,650	51,510	22,000	22,350	20,036	22,350	25,000	25,750	26,520	27,320	28,140
226 521 740.801	OPERATING SUPPLIES/BAGS-OTHER	0	0	3,000	3,000	0	3,000	3,000	3,090	3,180	3,280	3,380
226 521 815.000	ADMINISTRATIVE SERVICES	179,220	179,220	185,000	185,000	89,610	185,000	190,550	196,270	202,160	208,220	214,470
226 521 818.000	CONTRACTUAL SERVICES	112,500	107,865	112,500	112,500	77,514	112,500	115,000	118,450	122,000	125,660	129,430
226 521 818.801	CONT SRVC/RESIDENTS	462,250	510,992	485,000	485,000	188,932	485,000	505,000	520,150	535,750	551,820	568,370
226 521 818.802	CONT SRVC/RECYCLING	122,430	103,139	128,000	128,000	0	128,000	135,000	136,350	137,710	139,090	140,480
226 521 818.803	CONT SRVC/LEAF COLLECTION	50,000	31,209	50,000	50,000	0	50,000	50,000	50,500	51,010	51,520	52,040
226 521 818.804	CONT SRVC/TRANSFER STATION	21,500	25,691	20,000	20,000	9,046	20,000	25,000	25,250	25,500	25,760	26,020
226 521 818.805	CONT SRVC/HAZARDOUS WASTE	12,000	0	12,000	12,000	0	12,000	12,000	12,360	12,730	13,110	13,500
226 521 818.900	CONT SRVC/BANK ANALYSIS FEES	1,300	1,283	0	0	0	0	0	0	0	0	0
226 521 850.000	COMMUNICATIONS	5,000	2,855	5,000	5,000	1,490	5,000	5,000	5,150	5,300	5,460	5,620
226 521 860.000	TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0
226 521 900.000	PRINTING & PUBLISHING	665	10,490	3,000	3,000	1,769	3,000	3,000	3,090	3,180	3,280	3,380
226 521 910.000	INSURANCE & BONDS	5,700	6,175	5,800	5,800	2,850	5,800	6,175	6,360	6,550	6,750	6,950
226 521 930.000	REPAIRS & MAINTENANCE	500	21,201	0	750	476	750	0	0	0	0	0
226 521 940.000	EQUIPMENT RENTAL - FORCE ACCT	165,000	97,980	165,000	165,000	90,551	165,000	165,000	169,950	175,050	180,300	185,710
226 521 940.100	EQUIPMENT RENTAL - SUPPLEMENTAL	6,000	6,000	6,000	115,518	3,000	115,518	115,518	118,980	6,180	6,370	6,560
226 521 956.000	MISCELLANEOUS	4,000	0	0	0	0	0	0	0	0	0	0
226 521 957.000	TRAINING EXPENSES	350	314	0	0	0	0	0	0	0	0	0
226 521 962.000	RESERVE FOR CONTINGENCY	25,892	0	0	0	0	0	0	0	0	15,138	28,195
226 521 965.101	CONTRIB TO GENERAL FUND	0	0	0	0	0	0	0	0	0	0	0
226 521 965.306	CONTRIB TO LTGO DBT FD - 2006	0	0	0	0	0	0	0	0	0	0	0
226 521 977.000	CAPITAL OUTLAY	17,500	0	30,000	0	0	0	40,000	30,000	30,900	31,830	32,780
Total		1,651,150	1,464,774	1,659,415	1,740,033	644,139	1,740,033	1,800,653	1,845,280	1,786,370	1,857,058	1,926,815

BUDGET

Account #	Account Title	2021 /22		2022 /23			2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Landfill Closure Expenditures											
226 522 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	
	Total	0	0	0	0	0	0	0	0	0	0	
	WASTE & RECYCLING FUND EXPENDITURE GRAND TOTAL	1,651,150	1,464,774	1,659,415	1,740,033	644,139	1,740,033	1,800,653	1,845,280	1,786,370	1,857,058	1,926,815
	WASTE & RECYCLING FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	1,278,122	1,278,122	1,388,457	1,388,457	1,388,457	1,388,457	1,388,457	1,232,319	1,101,081	1,087,521	1,102,659
	CURRENT-YEAR REVENUES	1,657,150	1,575,109	1,659,415	1,740,033	1,296,758	1,740,033	1,800,653	1,845,280	1,786,370	1,857,058	1,926,815
	CURRENT-YEAR EXPENDITURES	(1,651,150)	(1,464,774)	(1,659,415)	(1,740,033)	(644,139)	(1,740,033)	(1,800,653)	(1,845,280)	(1,786,370)	(1,857,058)	(1,926,815)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	6,000	110,335	0	0	652,618	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS	(24,108)	0	(61,137)	(123,030)	0	0	(156,138)	(131,238)	(13,560)	15,138	28,195
	ENDING SURPLUS (OR DEFICIT)	1,260,014	1,388,457	1,327,320	1,265,427	2,041,075	1,388,457	1,232,319	1,101,081	1,087,521	1,102,659	1,130,854

The Parking Fund receives revenues from payments for parking credits which are purchased by commercial property owners to meet zoning ordinance requirements under Section 5.195 of the Zoning Ordinance.

In addition, proceeds from the sale of parking lots have also been deposited in this fund.

The use of these funds is restricted to construction and/or future expansion of City parking facilities.

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PARKING FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23			2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	
		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												
231 000 665.000	INTEREST ON INVESTMENTS	10	0	10	10	0	10	10	10	10	10	
231 000 673.000	CONTRIBUTIONS - PARK. CREDITS	60,000	60,000	60,000	60,000	0	60,000	0	0	0	0	
231 000 675.475	CONTRIB FROM 2015 BD CONSTR FD	0	0	0	0	0	0	0	0	0	0	
231 000 699.000	APPROPRIATION OF PRIOR SURPLUS	0	0	0	0	0	0	180,000	0	0	0	
PARKING FUND REVENUE GRAND TOTAL		60,010	60,000	60,010	60,010	0	60,010	180,010	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	
231 290 962.000	RESERVE FOR CONTINGENCY	60,010	0	60,010	60,010	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	
Total		60,010	0	60,010	60,010	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	30,000	0	0	0	
231 485 818.450	CONT SVCS/STREET CONSTRUCTION	0	0	0	0	0	0	150,000	0	0	0	
Total		0	0	0	0	0	0	180,000	0	0	0	
PARKING FUND EXPENDITURE GRAND TOTAL		60,010	0	60,010	60,010	0	60,010	180,010	10	10	10	
PARKING FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		127,823	127,823	127,823	127,823	127,823	187,823	187,823	7,833	7,843	7,853	7,863
CURRENT-YEAR REVENUES		60,010	60,000	60,010	60,010	0	60,010	180,010	10	10	10	10
CURRENT -YEAR EXPENDITURES		(60,010)	0	(60,010)	(60,010)	0	(60,010)	(180,010)	(10)	(10)	(10)	(10)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	60,000	0	0	0	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		60,010	0	60,010	60,010	0	0	(179,990)	10	10	10	10
ENDING SURPLUS (OR DEFICIT)		187,833	187,823	187,833	187,833	127,823	187,823	7,833	7,843	7,853	7,863	7,873

The Brownfield Redevelopment Authority Fund accounts for revenues and expenditures for the Authority's development activities. Revenue sources are from captured tax revenues generated by the various projects approved by the Authority.

The Brownfield Redevelopment Authority was established in 1996 to take advantage of new legislation which gives various tools to local governmental units to facilitate the clean-up and redevelopment of environmentally contaminated sites.

Four projects, the Old Village Development Park, Daisy Square, and two additional condo projects located at 300 Hamilton and 377 Amelia were originally approved by the Authority. However, 300 Hamilton has now closed out tax capture and 377 Amelia has been abolished due to lack of activity. A fifth project located at E & E Manufacturing on Industrial Drive was also approved during 2003 but this project does not involve tax capture as part of the remediation financing. The sixth project, the Starkweather School property development, was approved early in 2016. Mill Street Towns, the most recent project, was approved by the Brownfield Board in April of 2019.

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BROWNFIELD REDEVELOPMENT AUTHORITY FUND

CITY OF PLYMOUTH

BROWNFIELD REDEVELOPMENT AUTHORITY

The Brownfield Redevelopment Financing Act (Act 381, Public Acts of Michigan, 1996) authorizes local governments to establish a Brownfield Redevelopment Authority to deal with contaminated properties within its jurisdiction. Brownfield's are abandoned, undeveloped or under-utilized properties which are not being developed or fully utilized due to environmental contamination. The City's bond counsel has provided a draft resolution for this purpose which is also attached.

How it Works

An authority established under the Act is authorized to capture tax increment revenues (very much like a DDA), and use the revenues to assess the environmental status of a property, to take steps to mitigate exposure to existing contamination, and to clean up existing contamination. This can include the costs of preparing a Remedial Action Plan, including the costs of review by the Michigan Department of Environmental Quality. In addition, it can include the cost of paying back an obligation issued by the authority to pay for eligible activities. However, the Authority can only capture tax increment revenues on a given site until the year in which the cost of eligible activities have been repaid, or up to five years after that if the Authority establishes a Local Site Remediation Revolving Fund.

For example, the City might enter into an agreement with the owner or buyer of a contaminated site, by which the City would finance the remediation of the contamination and the owner / buyer would redevelop the property. The City would capture taxes from the additional development to pay for the remediation costs which could be financed by a tax increment bond issue. The owner/buyer would receive Single Business Tax credits for a portion of the redevelopment costs. Thus, industrial tax abatement would not have to be used to provide a private incentive.

Limitation on School Tax Capture

An authority is able to capture both local and state school operating taxes, but only for eligible activities that are consistent with a Remedial Action Plan approved by the DEQ before January 1, 2001. There are no opt-out or sharing provisions for other governmental taxing units, in contrast to the provisions for DDA=s. However, the Authority=s tax capture may be limited by the percentage of tax increment revenues captured under all tax increment financing plans in the municipality.

Private Sector Incentive

The biggest incentive for private parties to develop and invest in eligible property is the potential to qualify for a 10% credit on the Michigan Single Business Tax, up to a maximum of \$1,000,000. The credit must be related to redevelopment costs occurring before January 1, 2001; and must be taken within 10 years. This provides a private tax incentive to redevelop sites which are remediated by the authority, when industrial tax abatement might be in conflict with the tax-capturing financing of the remediation.

Entire City as Redevelopment Zone

The enacting resolution established the entire City as the Brownfield Redevelopment Authority Zone. If the City decides later to create a Local Site Remediation Revolving Fund, an additional five year=s capture of taxes from a completed site (beyond its own completion costs) can be allocated to the Fund for remedial projections on other properties in the City. Since we cannot be certain if there are any unknown contaminated sites elsewhere in the City, the City-wide district provides the best opportunity to deal with such sites in the future.

The Authority

The City Commission established the Economic Development Authority as the City of Plymouth Brownfield Redevelopment Authority. The Act permits the Brownfield Redevelopment Authority to be established as a second role for the Downtown Development Authority or the Economic Development Authority, or the City Commission can establish a separate Authority board of 5 to 9 members.

Enactment

The enacting resolution was adopted by the City Commission on December 16, 1996.

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		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 REDEVELOPMENT AUTH FUND REVENUES												
General Revenues												
243 000 409.000	PERSONAL PROPERTY TAX REPLACEMENT REVENUE	0	0	0	0	0	0	0	0	0	0	0
243 000 573.000	LOCAL COMMUNITY STABILIZATION	1,874	1,873	200	200	1,873	200	200	210	220	220	220
243 000 665.000	INTEREST ON INVESTMENTS	10	0	10	10	0	10	10	10	10	10	10
243 000 699.000	APPROP. OF PY FUND BALANCE	0	0	0	0	0	0	0	0	0	0	0
Total		1,884	1,873	210	210	1,873	210	210	220	230	230	230
Brownfield Capture - Old Village Revenues												
243 050 403.000	CURRENT PROPERTY TAX/REAL	0	0	0	0	0	0	0	0	0	0	0
243 050 403.000	PENALTIES & INTEREST	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0
Brownfield Capture - Starkweather School Revenues												
243 070 403.000	CURRENT PROPERTY TAX/REAL	49,253	49,253	55,460	55,460	42,850	55,460	94,340	116,700	117,480	118,250	0
243 070 403.000	PENALTIES & INTEREST	0	0	0	0	0	0	0	0	0	0	0
Total		49,253	49,253	55,460	55,460	42,850	55,460	94,340	116,700	117,480	118,250	0
Brownfield Capture - Mill Street Towns												
243 075 403.000	CURRENT PROPERTY TAX/REAL	116,670	116,670	310,020	310,020	101,504	310,020	478,100	211,375	359,732	368,361	375,887
243 075 403.000	PENALTIES & INTEREST	0	0	0	0	0	0	0	0	0	0	0
Total		116,670	116,670	310,020	310,020	101,504	310,020	478,100	211,375	359,732	368,361	375,887
BROWNFIELD REDEVELOPMENT AUTH FUND REVENUE GRAND TOTAL		167,807	167,796	365,690	365,690	146,228	365,690	572,650	328,295	477,442	486,841	376,117

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		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 REDEVELOPMENT AUTH FUND EXPENDITURES												
<u>Administration Expenditures</u>												
243 290 962.000	RESERVE FOR CONTINGENCY	1,883	0	210	210	0	210	210	220	230	230	230
243 290 965.255	CONTRIBUTION TO SITE REMEDIATION FUND	0	0	0	0	0	0	0	0	0	0	0
Total		1,883	0	210	210	0	210	210	220	230	230	230
<u>Brownfield - Old Village Park Expenditures</u>												
243 600 970.000	REIMBURSEMENT/BROWNFIELD EXP	0	0	0	0	0	0	0	0	0	0	0
243 600 970.500	REIMBURSEMENT/BROWNFIELD ADM	0	0	0	0	0	0	0	0	0	0	0
243 600 970.600	TRANSFER TO SITE REMEDIATION FUND	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0
<u>Brownfield - Starkweather School Expenditures</u>												
243 640 970.000	REIMBURSEMENT/BROWNFIELD EXP	44,328	44,327	49,910	49,910	0	49,910	84,910	105,030	105,730	106,420	0
243 640 970.500	REIMBURSEMENT/BROWNFIELD ADM	4,926	4,925	5,550	5,550	0	5,550	9,430	11,670	11,750	11,830	0
243 640 970.600	TRANSFER TO SITE REMEDIATION FUND	0	0	0	0	0	0	0	0	0	0	0
Total		49,254	49,253	55,460	55,460	0	55,460	94,340	116,700	117,480	118,250	0
<u>Brownfield - Mill Street Towns</u>												
243 650 970.000	REIMBURSEMENT/BROWNFIELD EXP	105,003	105,003	279,020	279,020	0	279,020	430,290	190,235	323,762	331,521	338,297
243 650 970.500	REIMBURSEMENT/BROWNFIELD ADM	11,667	11,667	31,000	31,000	0	31,000	47,810	21,140	35,970	36,840	37,590
243 650 970.600	TRANSFER TO SITE REMEDIATION FUND	0	0	0	0	0	0	0	0	0	0	0
Total		116,670	116,670	310,020	310,020	0	310,020	478,100	211,375	359,732	368,361	375,887
BROWNFIELD REDEVELOPMENT AUTH FUND EXPENDITURE GRAND TOTAL		167,807	165,922	365,690	365,690	0	365,690	572,650	328,295	477,442	486,841	376,117
BROWNFIELD REDEVELOPMENT AUTH FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		0	17,103	18,976	18,976	18,976	18,976	19,186	19,396	19,616	19,846	20,076
CURRENT-YEAR REVENUES		167,807	167,796	365,690	365,690	146,228	365,690	572,650	328,295	477,442	486,841	376,117
CURRENT-YEAR EXPENDITURES		(167,807)	(165,922)	(365,690)	(365,690)	0	(365,690)	(572,650)	(328,295)	(477,442)	(486,841)	(376,117)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	1,873	0	0	146,228	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		1,883	0	210	210	0	210	210	220	230	230	230
ENDING SURPLUS (OR DEFICIT)		1,883	18,976	19,186	19,186	165,204	19,186	19,396	19,616	19,846	20,076	20,306

The DDA Operating Fund captures taxes from all tax levies other than school related tax levies, the Detroit Zoo levy, and the Detroit Institute of Arts levy to fund operations as defined in the DDA plan adopted by both the DDA Board and the City Commission.

In addition, the DDA Operating Fund also utilizes a capital improvement fund (Fund #494) to account for major capital improvements authorized consistent with plan purposes.



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DOWNTOWN DEVELOPMENT AUTHORITY OPERATING FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
DDA OPERATING FUND REVENUES												
<u>DDA Operating Revenues</u>												
248 000 403.000	CURRENT PROPERTY TAX/REAL	1,083,370	1,099,265	1,130,610	1,130,610	943,213	1,130,610	1,547,100	1,593,510	1,641,320	1,690,550	1,741,270
248 000 405.000	TAXES RECOVERED BY COUNTY	(3,000)	0	(3,000)	(3,000)	0	(3,000)	(3,000)	(3,030)	(3,090)	(3,180)	(3,280)
248 000 408.000	PRIOR YEAR TAX REFUNDS	0	0	0	0	0	0	0	0	0	0	0
248 000 409.000	PERSONAL PROPERTY TAX REPLACEMENT FEE	0	0	0	0	0	0	0	0	0	0	0
248 000 445.000	PENALTIES & INTEREST	0	0	0	0	0	0	0	0	0	0	0
248 000 531.000	STATE/FEDERAL GRANTS	0	0	0	0	0	0	0	0	0	0	0
248 000 573.000	LOCAL COMMUNITY STABILIZATION	15,350	15,329	7,500	7,500	8,814	7,500	7,500	7,730	7,960	8,080	8,200
248 000 532.000	FEDERAL GRANTS/CDBG	0	0	0	0	0	0	0	0	0	0	0
248 000 620.000	CONCERT REVENUES	60,000	63,524	75,000	75,000	42,350	75,000	80,000	82,400	84,870	87,420	90,040
248 000 621.000	BENCH SALE REVENUES	1,000	1,000	0	5,000	1,000	5,000	0	0	0	0	0
248 000 665.000	INTEREST ON INVESTMENTS	50	972	50	1,050	0	1,050	50	50	50	50	50
248 000 670.000	PROGRAM FEES	0	0	0	0	0	0	0	0	0	0	0
248 000 675.000	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0	0	0	0	0	0
248 000 675.095	CONTRIBUTIONS FOR LIGHT DECORATIONS	1,500	1,050	1,500	1,500	1,050	1,500	1,500	1,500	1,500	1,500	1,500
248 000 679.000	ADVERTISING REVENUE	3,800	3,792	0	0	2,350	0	0	0	0	0	0
248 000 680.000	OTHER INCOME	0	0	0	2,200	0	2,200	0	0	0	0	0
248 000 684.000	OFFICE RENTAL - DDA-587 ANN ARBOR TR	0	0	0	0	0	0	0	0	0	0	0
248 000 685.000	INSURANCE PROCEEDS	0	0	0	0	0	0	0	0	0	0	0
248 000 699.000	APPROP OF PR YR FUND BALANCE	150,990	0	0	48,245	0	48,245	0	0	0	0	0
DDA OPERATING FUND REVENUE GRAND TOTAL		1,313,060	1,184,932	1,211,660	1,268,105	998,777	1,268,105	1,633,150	1,682,160	1,732,610	1,784,420	1,837,780

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
DDA OPERATING FUND EXPENDITURES												
Administration Expenditures												
248 290 706.000	SALARY & WAGES/FULL TIME	116,660	117,892	123,950	123,950	61,357	123,950	92,615	95,390	98,250	101,200	104,240
248 290 706.050	SALARY & WAGES/PART TIME	0	0	0	5,000	0	5,000	29,875	30,770	31,690	32,640	33,620
248 290 706.100	SALARY & WAGES/SICK	4,900	266	5,225	5,225	0	5,225	3,925	4,040	4,160	4,280	4,410
248 290 706.300	SALARY & WAGES/LONGEVITY	600	600	650	650	600	650	675	700	720	740	760
248 290 706.600	SALARY & WAGES/VACATON PAYOFF	4,635	4,627	3,275	3,275	0	3,275	1,045	1,080	1,110	1,140	1,170
248 290 707.000	SALARY & WAGES/TEMP-SEASONAL	600	1,660	0	5,000	0	5,000	0	0	0	0	0
248 290 709.000	SALARY & WAGES/OVERTIME	3,850	3,698	3,000	3,000	2,705	3,000	3,000	3,090	3,180	3,280	3,380
248 290 721.000	FRINGE BENEFITS	60,350	53,736	63,600	63,600	25,743	63,600	53,335	54,940	56,590	58,290	60,040
248 290 721.500	POST RETIREMENT BENEFITS	23,880	24,920	29,425	29,425	12,460	29,425	24,650	27,870	31,320	34,820	38,240
248 290 727.000	OFFICE SUPPLIES	500	255	500	500	97	500	500	520	540	560	580
248 290 728.000	POSTAGE	200	33	200	200	12	200	200	210	220	230	240
248 290 740.000	OPERATING SUPPLIES	1,400	1,396	1,200	1,200	59	1,200	2,000	2,060	2,120	2,180	2,250
248 290 815.000	ADMINISTRATIVE SERVICES	63,300	63,300	65,200	65,200	31,650	65,200	67,200	69,220	71,300	73,440	75,640
248 290 818.000	CONTRACTUAL SERVICES	12,000	11,525	14,000	14,000	6,305	14,000	16,000	16,480	16,970	17,480	18,000
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	3,500	3,490	3,000	3,000	1,549	3,000	3,500	3,610	3,720	3,830	3,940
248 290 860.000	TRANSPORTATION	400	122	1,000	1,000	24	1,000	1,000	1,030	1,060	1,090	1,120
248 290 864.000	CONFERENCES & MEETINGS	1,500	225	2,000	2,000	115	2,000	2,000	2,060	2,120	2,180	2,250
248 290 865.000	PUBLIC RELATIONS EVENTS	300	40	300	300	40	300	300	310	320	330	340
248 290 900.000	PRINTING & PUBLISHING	300	0	300	300	0	300	300	310	320	330	340
248 290 920.000	PUBLIC UTILITIES	2,580	2,376	2,580	2,580	748	2,580	2,660	2,740	2,820	2,900	2,990
248 290 925.000	PUBLICATIONS/SUBSCRIPTIONS	100	0	100	100	0	100	100	100	100	100	100
248 290 930.000	REPAIRS & MAINTENANCE	2,000	63	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	0	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	500	600	500	500	300	500	500	520	540	560	580
248 290 942.000	OFFICE RENT	19,050	19,050	19,920	19,920	9,450	19,920	21,000	21,630	22,280	22,950	23,640
248 290 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
248 290 957.000	TRAINING EXPENSE	500	250	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
248 290 958.000	MEMBERSHIPS & DUES	2,000	840	2,000	2,000	730	2,000	2,000	0	0	0	0
248 290 962.000	RESERVE FOR CONTINGENCY	0	0	114,945	0	0	0	252,590	624,910	857,740	668,790	683,280
248 290 963.000	BAD DEBT EXPENSE/BANKRUPTCY	0	0	0	0	0	0	0	0	0	0	0
Total		326,805	310,963	461,070	356,125	153,944	356,125	585,170	967,920	1,213,650	1,037,930	1,065,880
Police Service Expenditures												
248 301 706.000	SALARY & WAGES/FULL TIME	20,250	15,369	21,275	21,275	9,714	21,275	21,970	23,070	23,530	24,000	24,480
248 301 706.100	SALARY & WAGES/SICK	0	0	0	0	0	0	0	0	0	0	0
248 301 706.200	SALARY & WAGES/HOLIDAY PAY	890	890	935	935	890	935	965	1,010	1,030	1,050	1,070
248 301 706.300	SALARY & WAGES/LONGEVITY	75	75	80	80	75	80	80	90	100	120	140
248 301 706.400	SALARY & WAGES/UNIFORM ALLOW	170	60	225	225	60	225	215	230	230	230	230
248 301 709.000	SALARY & WAGES/OVERTIME	1,760	0	1,825	1,825	0	1,825	1,825	1,920	1,960	2,000	2,040
248 301 721.000	FRINGE BENEFITS	10,110	7,398	10,650	10,650	4,591	10,650	10,765	11,300	11,530	11,760	12,000
248 301 721.500	POST RETIREMENT BENEFITS	0	0	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		33,255	23,792	34,990	34,990	15,331	34,990	35,820	37,620	38,380	39,160	39,960

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		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 System Expenditures												
248 443 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
248 443 815.000	REIMB TO GEN FD - CITY PARKING SERVICES	39,920	39,920	41,120	41,120	19,960	41,120	42,350	43,620	44,930	46,280	47,670
248 443 818.000	CONTRACTUAL SERVICES	11,350	10,867	13,000	13,000	9,071	13,000	13,000	13,390	13,790	14,200	14,630
Total		51,270	50,787	54,120	54,120	29,031	54,120	55,350	57,010	58,720	60,480	62,300
Saxton Parking Facility Expenditures												
248 445 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
248 445 818.000	CONTRACTUAL SERVICES	1,650	0	0	0	2,140	0	0	0	0	0	0
248 445 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0
248 445 920.000	PUBLIC UTILITIES	0	0	0	0	0	0	0	0	0	0	0
Total		1,650	0	0	0	2,140	0	0	0	0	0	0
DDA Marketing Expenditures												
248 811 727.000	OFFICE SUPPLIES	1,000	85	1,000	1,000	85	1,000	1,000	1,030	1,060	1,090	1,120
248 811 728.000	POSTAGE	200	179	200	200	179	200	200	210	220	230	240
248 811 740.000	OPERATING SUPPLIES	1,500	906	1,500	1,500	731	1,500	1,500	1,550	1,600	1,650	1,700
248 811 794.000	CONCERT EXPENSES	65,000	63,523	75,000	75,000	31,039	75,000	80,000	82,400	84,870	87,420	90,040
248 811 818.000	CONTRACTUAL SERVICES	14,000	10,512	16,000	16,000	10,412	16,000	24,000	24,720	25,460	26,220	27,010
248 811 900.000	PRINTING & PUBLISHING	7,000	5,674	7,000	7,000	4,140	7,000	7,000	7,210	7,430	7,650	7,880
Total		88,700	80,880	100,700	100,700	46,587	100,700	113,700	117,120	120,640	124,260	127,990
Infrastructure Maintenance Expenditures												
248 820 707.000	SALARY & WAGES/TEMP-SEASONAL	2,750	2,708	6,000	6,000	2,708	6,000	8,000	8,240	8,490	8,740	9,000
248 820 709.000	SALARY & WAGES/OVERTIME	0	0	0	0	0	0	0	0	0	0	0
248 820 721.000	FRINGE BENEFITS	500	207	500	500	207	500	650	670	690	710	730
248 820 721.500	POST RETIREMENT BENEFITS	0	0	0	0	0	0	0	0	0	0	0
248 820 740.000	OPERATING SUPPLIES	100	0	100	100	0	100	100	100	100	100	100
248 820 815.000	REIMB TO GEN FD - CITY MSD SERVICES	138,620	138,620	142,780	142,780	69,310	142,780	147,060	151,470	156,010	160,690	165,510
248 820 818.000	CONTRACTUAL SERVICES	60,000	56,869	76,800	76,800	25,767	76,800	80,000	15,000	15,450	29,000	40,000
248 820 920.000	PUBLIC UTILITIES	0	0	0	0	0	0	0	0	0	0	0
248 820 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
248 820 931.000	REPAIRS & MAINT- SUMMER	18,100	18,256	18,540	18,540	3,132	18,540	20,000	20,600	21,220	21,860	22,520
248 820 932.000	REPAIRS & MAINT - WINTER	41,250	33,890	42,500	42,500	6,750	42,500	45,000	46,350	47,740	49,170	50,650
248 820 933.000	HOLIDAY LIGHTS MAINTENANCE	25,000	24,100	25,000	25,000	24,100	25,000	25,000	25,750	26,520	27,320	28,140
248 820 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0	0
Total		286,320	274,650	312,220	312,220	131,974	312,220	325,810	268,180	276,220	297,590	316,650
Capital Outlay												
248 900 977.811	CAP OUTLAY/ MARKETING	0	0	0	0	0	0	0	0	0	0	0
248 900 977.813	CAP OUTLAY/ PARKING	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0
DDA OPERATING FUND (OPERATING)		788,000	741,073	963,100	858,155	379,006	858,155	1,115,850	1,447,850	1,707,610	1,559,420	1,612,780
EXPENDITURE TOTAL		788,000	741,073	963,100	858,155	379,006	858,155	1,115,850	1,447,850	1,707,610	1,559,420	1,612,780

BUDGET

Account #	Account Title	2021 /22		2022 /23			2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Transfers-Out to Other Funds											
248 965 965.310	CONTRIB TO 2010 CAP IMP DBT FD (STREETSCAPE)	0	0	0	0	0	0	0	0	0	0
248 965 965.315	CONTRIB TO 2015 LTGO CAP IMP DBT FD	223,560	223,560	223,560	223,560	0	223,560	217,300	209,310	0	200,000
248 965 965.405	CONTRIB TO DDA CAP IMP FUND	0	0	25,000	0	12,500	0	300,000	25,000	25,000	25,000
248 965 965.494	CONTRIB TO DDA CONSTRUCTION FUND	301,500	301,500	0	186,390	0	186,390	0	0	0	0
Total		525,060	525,060	248,560	409,950	12,500	409,950	517,300	234,310	25,000	225,000
DDA OPERATING FUND EXPENDITURE GRAND TOTAL		1,313,060	1,266,133	1,211,660	1,268,105	391,506	1,268,105	1,633,150	1,682,160	1,732,610	1,784,420
DDA OPERATING FUND BALANCE											
BEGINNING SURPLUS (OR DEFICIT)		519,144	519,144	519,144	519,144	519,144	519,144	470,899	470,899	1,095,809	1,953,549
CURRENT-YEAR REVENUES		1,313,060	1,184,932	1,211,660	1,268,105	998,777	1,268,105	1,633,150	1,682,160	1,732,610	1,784,420
CURRENT-YEAR EXPENDITURES		(1,313,060)	(1,266,133)	(1,211,660)	(1,268,105)	(391,506)	(1,268,105)	(1,633,150)	(1,682,160)	(1,732,610)	(1,784,420)
CURR-YEAR SURPLUS (OR DEFICIT)		0	(81,201)	0	0	607,271	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		(150,990)	0	114,945	(48,245)	0	(48,245)	0	624,910	857,740	668,790
ENDING SURPLUS (OR DEFICIT)		368,154	437,943	634,089	470,899	1,126,415	470,899	470,899	1,095,809	1,953,549	2,622,339

The Building & Engineering Fund is used to record revenues and expenditures related to building department activities covered under the State Construction Code as amended by Public Act 245 of 1999. These activities include inspections conducted under building, plumbing, electrical and mechanical codes adopted by the State of Michigan.

In addition, this department handles all code enforcement activity related to local zoning ordinances and other ordinances requiring enforcement activity. All zoning and planning administration including activities of the Zoning Board of Appeals and Planning Commission are coordinated through this department.



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BUILDING & ENGINEERING FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
BUILDING & ENGINEERING FUND REVENUES												
249 000 405.000	TAXES RECOVERED BY COUNTY	0	0	0	0	0	0	0	0	0	0	0
249 000 445.000	PENALTIES & INTEREST	0	0	0	0	0	0	0	0	0	0	0
249 000 470.000	SITE PLAN REVIEW FEES	19,170	19,210	7,500	8,950	8,580	8,950	10,500	10,820	11,140	11,470	11,810
249 000 471.000	ZONING BOARD FILING FEES	4,000	4,000	4,000	4,000	1,750	4,000	4,000	4,120	4,240	4,370	4,500
249 000 475.000	MEETING REVIEW FEES	2,925	2,925	1,300	1,350	1,950	1,350	2,500	2,580	2,660	2,740	2,820
249 000 478.000	PERMITS/BUILDING	403,000	319,318	403,000	403,000	120,203	403,000	405,250	397,150	389,210	381,430	373,800
249 000 479.000	PERMITS/ELECTRICAL	55,300	41,746	55,300	55,300	24,925	55,300	50,000	49,000	48,020	47,060	46,120
249 000 480.000	PERMITS/MECHANICAL	45,500	44,797	45,500	45,500	22,950	45,500	52,000	50,960	49,940	48,940	47,960
249 000 481.000	PERMITS/PLUMBING	33,300	31,182	33,300	33,300	22,003	33,300	32,500	31,850	31,210	30,590	29,980
249 000 481.500	SITE PLAN COMPLIANCE-ADMIN REVIEWS	2,000	0	2,000	2,000	0	2,000	2,500	2,380	2,260	2,150	2,040
249 000 482.000	SIDEWALK CAFÉ PERMITS	10,500	11,159	8,500	8,500	625	8,500	8,500	8,760	8,500	9,020	9,290
249 000 485.000	HOUSING INSPECTION FEES	100	100	10,000	10,000	0	10,000	6,000	6,180	6,370	6,560	6,760
249 000 490.000	REGISTRATIONS/BUILDING	2,825	2,975	2,500	2,500	1,550	2,500	2,500	2,580	2,660	2,740	2,820
249 000 491.000	REGISTRATIONS/ELECTRICAL	1,700	1,780	1,200	1,200	660	1,200	1,200	1,240	1,280	1,320	1,360
249 000 492.000	REGISTRATIONS/MECHANICAL	1,000	660	1,000	1,000	315	1,000	1,000	1,030	1,060	1,090	1,120
249 000 493.000	REGISTRATIONS/PLUMBING	750	555	750	750	165	750	750	770	790	810	830
249 000 500.000	LAND RECONFIGURATION FEES	2,500	0	600	600	0	600	600	620	640	660	680
249 000 510.000	ALLEY VACATION FEES	0	0	0	0	0	0	0	0	0	0	0
249 000 532.000	FEDERAL GRANTS/CDBG	0	0	0	0	0	0	0	0	0	(10)	(10)
249 000 534.000	BROWNFIELD GRANT/LOAN ADMIN REIMB	0	0	0	0	0	0	0	0	0	(10)	(10)
249 000 627.750	W/S TAP ADMINISTRATION FEE	32,000	61,170	35,000	35,000	0	35,000	25,000	13,880	17,330	23,500	25,000
249 000 659.000	VIOLATIONS/CITATIONS-BLDG DEPT	2,325	544	2,000	2,000	1,720	2,000	2,000	2,060	2,120	2,180	2,250
249 000 665.000	INTEREST ON INVESTMENTS	2,000	0	3,500	3,500	0	3,500	3,500	3,610	3,720	3,830	3,940
249 000 675.101	CONTRIBUTION FROM GEN FUND	50,000	50,000	0	0	0	0	0	10,000	35,000	60,000	80,000
249 000 680.000	OTHER INCOME	250	250	0	0	0	0	0	0	0	0	0
249 000 686.000	FORECLOSURE SERVICE FEES - BLDG DEPT	0	0	0	0	0	0	0	0	0	0	0
249 000 688.000	EXP REIMB/ SITE PLAN REVIEW	0	0	0	0	0	0	0	0	0	0	0
249 000 699.000	APPROPRIATION OF PRIOR SURPLUS	0	0	6,000	6,105	0	6,105	81,375	106,030	102,140	99,890	102,810
BUILDING & ENGINEERING FUND REVENUE GRAND TOTAL		671,145	592,370	622,950	624,555	207,396	624,555	691,675	705,620	720,810	740,600	756,150

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
BUILDING & ENGINEERING FUND EXPENDITURES												
Engineering / Inspection Expenditures												
249 371 706.000	SALARY & WAGES/FULL TIME	195,450	211,074	202,750	202,750	96,461	202,750	222,755	229,440	236,320	243,410	250,710
249 371 706.050	SALARY & WAGES/PART TIME	12,000	11,859	13,600	13,600	5,637	13,600	28,365	29,220	30,100	31,000	31,930
249 371 706.100	SALARY & WAGES/SICK	8,090	3,877	9,300	9,300	0	9,300	10,200	10,510	10,830	11,150	11,480
249 371 706.300	SALARY & WAGES/LONGEVITY	2,525	2,525	2,525	2,875	2,525	2,875	2,845	2,930	3,020	3,110	3,200
249 371 706.600	SALARY & WAGES/VACATION PAYOFF	5,950	3,638	6,300	6,300	0	6,300	6,700	6,900	7,110	7,320	7,540
249 371 707.000	SALARY & WAGES/TEMP-SEASONAL	40,000	26,771	40,000	40,000	16,726	40,000	35,000	36,050	37,130	38,240	39,390
249 371 709.000	SALARY & WAGES/OVERTIME	3,820	0	0	0	0	0	0	0	0	0	0
249 371 721.000	FRINGE BENEFITS	107,450	107,450	100,650	100,650	55,927	100,650	128,260	132,110	136,070	140,150	144,350
249 371 721.500	POST RETIREMENT BENEFITS	35,140	35,138	43,425	43,425	17,569	43,425	47,250	53,420	60,040	66,760	73,330
249 371 725.000	EMPLOYEE TESTING & LICENSING	0	0	0	0	0	0	0	0	0	0	0
249 371 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
249 371 727.000	OFFICE SUPPLIES	250	104	0	50	25	50	0	0	0	0	0
249 371 728.000	POSTAGE	100	50	100	100	50	100	100	100	100	100	100
249 371 740.000	OPERATING SUPPLIES	1,250	878	1,250	1,250	206	1,250	1,250	1,290	1,330	1,370	1,410
249 371 815.000	ADMINISTRATIVE SERVICES	47,000	33,212	47,000	47,000	23,500	47,000	47,000	48,410	49,860	51,360	52,900
249 371 818.000	CONTRACTUAL SERVICES	145,825	171,412	140,000	140,000	72,103	140,000	145,000	137,750	130,860	124,320	118,100
249 371 818.380	CONT SVCS/CDBG BLDG MAINT	0	0	0	0	0	0	0	0	0	0	0
249 371 818.390	CONT SVCS/PROPERTY MAINT-RICKY BRACKEN	0	0	0	0	0	0	0	0	0	0	0
249 371 818.430	CONT SVCS/SNOW REMOVAL	500	436	500	500	0	500	500	520	540	560	580
249 371 818.435	CONT SVCS/WEED MOWING	500	314	500	500	314	500	500	520	540	560	580
249 371 818.449	CONT SVCS/ZONING	0	0	0	0	0	0	0	0	0	0	0
249 371 818.454	CONT SVCS/TREE REMOVAL	0	0	0	0	0	0	0	0	0	0	0
249 371 822.000	ANIMAL CONTROL EXPENSES	0	0	0	0	0	0	0	0	0	0	0
249 371 850.000	COMMUNICATIONS	3,900	3,884	3,250	3,250	1,562	3,250	2,700	2,780	2,860	2,950	3,040
249 371 860.000	TRANSPORTATION	500	95	500	500	0	500	500	520	540	560	580
249 371 864.000	CONFERENCES & MEETINGS	1,850	1,899	1,100	2,000	754	2,000	2,000	2,060	2,120	2,180	2,250
249 371 900.000	PRINTING & PUBLISHING	1,310	1,732	1,000	1,000	919	1,000	1,250	1,290	1,330	1,370	1,410
249 371 925.000	SUBSCRIPTIONS & PUBLICATIONS	0	0	0	0	0	0	0	0	0	0	0
249 371 930.000	REPAIRS & MAINTENANCE	500	0	500	500	0	500	500	520	540	560	580
249 371 938.000	EQUIPMENT LEASE EXPENSE	1,700	1,690	1,300	1,300	879	1,300	1,500	1,550	1,600	1,650	1,700
249 371 940.000	EQUIPMENT RENTAL - FORCE ACCT	6,000	6,000	6,000	6,000	3,000	6,000	6,000	6,180	6,370	6,560	6,760
249 371 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
249 371 957.000	TRAINING EXPENSE	1,200	1,184	500	500	0	500	500	520	540	560	580
249 371 958.000	MEMBERSHIPS & DUES	1,050	1,048	900	1,205	743	1,205	1,000	1,030	1,060	1,090	1,120
249 371 962.000	RESERVE FOR CONTINGENCY	47,285	0	0	0	0	0	0	0	0	3,710	2,530
249 371 963.000	BAD DEBT EXPENSE/BANKRUPTCY	0	0	0	0	0	0	0	0	0	0	0
249 371 965.306	CONTRIB TO LTGO DBT FD - 2006	0	0	0	0	0	0	0	0	0	0	0
Total		671,145	626,269	622,950	624,555	298,900	624,555	691,675	705,620	720,810	740,600	756,150

BUDGET

Account #	Account Title	2021 /22		2022 /23			2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
249 900 980.000	Capital Outlay CAP OUT - OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	
	Total	0	0	0	0	0	0	0	0	0	0	
	BUILDING & ENGINEERING FUND EXPENDITURE GRAND TOTAL	671,145	626,269	622,950	624,555	298,900	624,555	691,675	705,620	720,810	740,600	756,150
BUILDING & ENGINEERING FUND BALANCE												
	BEGINNING SURPLUS (OR DEFICIT)	33,899	33,899	0	0	0	0	(6,105)	(87,480)	(193,510)	(295,650)	(391,830)
	CURRENT-YEAR REVENUES	671,145	592,370	622,950	624,555	207,396	624,555	691,675	705,620	720,810	740,600	756,150
	CURRENT-YEAR EXPENDITURES	(671,145)	(626,269)	(622,950)	(624,555)	(298,900)	(624,555)	(691,675)	(705,620)	(720,810)	(740,600)	(756,150)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	(33,899)	0	0	(91,504)	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS	47,285	0	(6,000)	(6,105)	0	(6,105)	(81,375)	(106,030)	(102,140)	(96,180)	(100,280)
	ENDING SURPLUS (OR DEFICIT)	81,184	0	(6,000)	(6,105)	(91,504)	(6,105)	(87,480)	(193,510)	(295,650)	(391,830)	(492,110)

The Neighborhood Services Fund accounts for revenues and expenditures for Neighborhood Services development activities. Revenue sources include Federal Community Development Block Grants, revenues generated by Neighborhood Services and revenues contributed from the General Fund or from other communities such as Plymouth Township. Currently, the primary purpose of this fund is to continue to assist in the provision of transportation services for senior citizens by way of contributions to Plymouth Township which provides for the operation of this service.

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**NEIGHBORHOOD SERVICES
OPERATING FUND**

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected 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	0
252 000 532.000	FEDERAL GRANTS - CDBG	0	0	10,730	10,730	0	10,730	0	0	0	0	0
252 000 536.000	OTHER GRANTS - SMART FUNDS	35,586	35,586	8,960	8,960	0	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	0	0
252 000 665.000	INTEREST ON INVESTMENTS	30	0	30	30	0	30	30	30	30	30	30
252 000 675.100	CONTRIBUTIONS - OTHER	0	0	0	0	0	0	0	0	0	0	0
252 000 675.101	CONTRIBUTIONS - GENERAL FUND	73,010	73,010	73,010	73,010	36,505	73,010	73,010	82,740	85,500	88,340	91,270
252 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0	0
252 000 699.000	APPROP. OF PY FUND BALANCE	0	0	0	0	0	0	7,050	0	0	0	0
NEIGHBORHOOD SERVICES FUND REVENUE GRAND TOTAL		108,626	108,596	92,730	92,730	36,505	92,730	89,050	91,730	94,490	97,330	100,260
NEIGHBORHOOD SERVICES FUND EXPENDITURES												
<u>Administration Expenditures</u>												
252 290 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
252 290 818.000	CONTRACTUAL SERVICES	500	0	500	500	0	500	500	520	540	560	580
252 290 962.000	RESERVE FOR CONTINGENCIES	19,056	0	3,680	3,680	0	0	0	0	0	0	0
Total		19,556	0	4,180	4,180	0	500	500	520	540	560	580
<u>Old Village Community Center Expenditures</u>												
252 488 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
252 488 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
252 488 920.000	PUBLIC UTILITIES	2,300	2,274	2,000	2,000	414	2,000	2,000	2,060	2,120	2,180	2,250
252 488 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
Total		2,300	2,274	2,000	2,000	414	2,000	2,000	2,060	2,120	2,180	2,250

BUDGET

Account #	Account Title	2021 /22		2022 /23			2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
<u>Senior Transportation Expenditures</u>											
252 701 707.000	SALARY & WAGES/TEMP-SEASONAL	170	165	0	0	165	0				
252 701 721.000	FRINGE BENEFITS	50	42	0	0	42	0				
252 701 727.000	OFFICE SUPPLIES	50	0	50	50	0	50	50	50	50	50
252 701 728.000	POSTAGE	100	0	100	100	0	100	100	100	100	100
252 701 740.000	OPERATING SUPPLIES	200	0	200	200	0	200	200	210	220	230
252 701 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
252 701 818.101	CONT SVCS/HVA SERVICES	0	0	0	0	0	0	0	0	0	0
252 701 818.102	CONT SVCS/CAB CO. SERVICES	0	0	0	0	0	0	0	0	0	0
252 701 850.000	COMMUNICATIONS	1,200	509	1,200	1,200	255	1,200	1,200	1,240	1,280	1,320
252 701 860.000	TRANSPORTATION	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
252 701 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0
252 701 965.800	CONTRIBUTION TO OTHER AGENCIES	85,000	95,427	85,000	85,000	32,444	85,000	85,000	87,580	90,180	92,890
Total		86,770	96,143	86,550	86,550	32,906	86,550	86,550	89,150	91,830	94,590
NEIGHBORHOOD SERVICES FUND EXPENDITURE GRAND TOTAL		108,626	98,417	92,730	92,730	33,319	89,050	89,050	91,730	94,490	97,330
<u>NEIGHBORHOOD SERVICES FUND BALANCE</u>											
BEGINNING SURPLUS (OR DEFICIT)		51,570	51,570	61,749	61,749	61,749	61,749	65,429	58,379	58,379	58,379
CURRENT-YEAR REVENUES		108,626	108,596	92,730	92,730	36,505	92,730	89,050	91,730	94,490	97,330
CURRENT-YEAR EXPENDITURES		(108,626)	(98,417)	(92,730)	(92,730)	(33,319)	(89,050)	(89,050)	(91,730)	(94,490)	(97,330)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	10,179	0	0	3,186	3,680	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		19,056	0	3,680	3,680	0	0	(7,050)	0	0	0
ENDING SURPLUS (OR DEFICIT)		70,626	61,749	65,429	65,429	64,935	65,429	58,379	58,379	58,379	58,379

The Drug Law Enforcement Fund is a special revenue fund required under the provisions of Act 368 of 1978 to account for the receipt of seizures related to the enforcement of narcotics laws.

The use of revenues from this fund is restricted by the statute for expenditures related to the enforcement of these laws.



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DRUG LAW ENFORCEMENT FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected 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	2,000	0	2,000	1,000	1,030	1,060	1,090	1,120
265 000 628.180	CRIME VICTIM'S REVENUES	100	0	100	100	0	100	100	100	100	100	100
265 000 660.000	TOWING AND STORAGE	200	0	200	200	0	200	200	210	220	230	240
265 000 665.000	INTEREST ON INVESTMENTS	10	0	10	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	0
265 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0	0
DRUG LAW ENFORCEMENT FUND REVENUE GRAND TOTAL		2,310	0	2,310	2,310	0	2,310	1,310	1,350	1,390	1,430	1,470
DRUG LAW ENFORCEMENT FUND EXPENDITURES												
265 301 740.000	OPERATING SUPPLIES	0	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	0
265 301 810.000	TOWING CHARGES	0	0	0	0	0	0	0	0	0	0	0
265 301 840.000	COUNTY ATTORNEY EXPENSE	300	0	300	300	0	300	300	310	320	330	340
265 301 957.000	TRAINING EXPENSES	0	0	0	0	0	0	0	0	0	0	0
265 301 962.000	RESERVE FOR CONTINGENCIES	510	0	1,010	1,010	0	0	210	0	0	0	0
265 301 977.000	CAP OUTLAY/EQUIPMENT	1,500	1,244	1,000	1,000	1,244	1,000	800	1,040	1,070	1,100	1,130
DRUG LAW ENFORCEMENT FUND EXPENDITURE GRAND TOTAL		2,310	1,244	2,310	2,310	1,244	1,300	1,310	1,350	1,390	1,430	1,470
DRUG LAW ENFORCEMENT FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		2,074	2,074	2,074	2,074	2,074	2,074	3,084	3,294	3,294	3,294	3,294
CURRENT-YEAR REVENUES		2,310	0	2,310	2,310	0	2,310	1,310	1,350	1,390	1,430	1,470
CURRENT-YEAR EXPENDITURES		(2,310)	(1,244)	(2,310)	(2,310)	(1,244)	(1,300)	(1,310)	(1,350)	(1,390)	(1,430)	(1,470)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	(1,244)	0	0	(1,244)	1,010	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		510	0	1,010	1,010	0	0	210	0	0	0	0
ENDING SURPLUS (OR DEFICIT)		2,584	830	3,084	3,084	830	3,084	3,294	3,294	3,294	3,294	3,294

The OWI Forfeiture Fund is a special revenue fund required under the provisions of Act 300 of 1949 to account for the receipt of forfeitures related to the enforcement of OWI laws.

The use of revenues from this fund is restricted by the statute for expenditures related to the enforcement of these laws.



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OWI FORFEITURE FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23			2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
OWI FORFEITURE FUND REVENUES												
266 000 628.150	OWI FORFEITURES	4,000	1,350	4,000	4,000	900	4,000	2,000	2,060	2,120	2,180	2,250
266 000 628.180	CRIME VICTIM'S REVENUES	0	0	0	0	0	0	0	0	0	0	0
266 000 660.000	TOWING AND STORAGE	4,000	410	4,000	4,000	145	4,000	1,000	1,030	1,060	1,090	1,120
266 000 665.000	INTEREST ON INVESTMENTS	60	0	60	60	0	60	60	60	60	60	60
266 000 675.101	CONTRIB FROM GENERAL FUND	0	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	0
266 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	0	3,470	3,430	5,470	170
OWI FORFEITURE FUND REVENUE GRAND TOTAL		8,060	1,760	8,060	8,060	1,045	8,060	3,060	6,620	6,670	8,800	3,600
OWI FORFEITURE FUND EXPENDITURES												
266 301 727.000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
266 301 740.000	OPERATING SUPPLIES	1,200	0	2,200	2,200	0	2,200	0	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	0
266 301 810.000	TOWING CHARGES	0	0	0	0	0	0	0	0	0	0	0
266 301 840.000	COUNTY ATTORNEY EXPENSE	600	0	600	600	0	600	600	620	640	660	680
266 301 962.000	RESERVE FOR CONTINGENCIES	0	0	5,260	5,260	0	5,260	2,460	0	0	2,070	1,820
266 301 977.000	CAP OUTLAY/EQUIPMENT	6,260	4,806	0	0	4,806	0	0	5,000	5,000	5,000	0
OWI FORFEITURE FUND EXPENDITURE GRAND TOTAL		8,060	4,806	8,060	8,060	4,806	8,060	3,060	6,620	6,670	8,800	3,600
OWI FORFEITURE FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		9,936	9,936	9,936	9,936	9,936	9,936	9,936	12,396	8,926	5,496	2,096
CURRENT-YEAR REVENUES		8,060	1,760	8,060	8,060	1,045	8,060	3,060	6,620	6,670	8,800	3,600
CURRENT-YEAR EXPENDITURES		(8,060)	(4,806)	(8,060)	(8,060)	(4,806)	(8,060)	(3,060)	(6,620)	(6,670)	(8,800)	(3,600)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	(3,046)	0	0	(3,761)	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		0	0	5,260	5,260	0	0	2,460	(3,470)	(3,430)	(3,400)	1,650
ENDING SURPLUS (OR DEFICIT)		9,936	6,890	15,196	15,196	6,175	9,936	12,396	8,926	5,496	2,096	3,746

The Omnibus Forfeiture Fund is used and protected under Omnibus Forfeiture Statute MCL 600.4701. This fund is used for the forfeiture of assets from criminals who engage in particular criminal activities, as named in the statute.

The revenues from this fund are used to enhance the enforcement of the criminal laws.



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OMNIBUS FORFEITURE FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23			2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		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	0	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	100	0	100	100	0	0	0	0	0	0
OMNIBUS FORFEITURE FUND REVENUE GRAND TOTAL		1,100	0	1,100	1,100	0	1,000	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	800	934	0	0	934	0	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 CTY 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	800	800	0	800	700	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		1,100	934	1,100	1,100	934	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	1,278	1,178	1,878	1,878	1,878
CURRENT-YEAR REVENUES		1,100	0	1,100	1,100	0	1,000	1,000	1,030	1,060	1,090
CURRENT-YEAR EXPENDITURES		(1,100)	(934)	(1,100)	(1,100)	(934)	(1,100)	(1,000)	(1,030)	(1,060)	(1,090)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	(934)	0	0	(934)	(100)	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		(100)	0	700	700	0	0	700	0	0	0
ENDING SURPLUS (OR DEFICIT)		1,178	344	1,978	1,978	344	1,178	1,878	1,878	1,878	1,878

The 2012 LTGO Bond Debt Fund makes annual debt payments for bonds which were approved by the voters at an election held in November 2007 and issued during 2012.

The bond proceeds were used to finance street improvements which began during the spring of 2012 as part of the continuing reconstruction of city streets.

A part of the proceeds was also being used to refund the 2002 General Obligation Bonds in order to reduce interest costs for the remainder of the debt on that bond issue.

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2012 GO/02 REFUNDING BOND
DEBT FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		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	930,300	937,549	1,019,200	1,019,200	970,721	1,047,534	1,068,431	0	0	0	0
312 000 408.000	PRIOR YEAR TAX REFUNDS	(4,650)	0	(5,100)	(5,100)	0	(5,100)	(5,340)	0	0	0	0
312 000 437.000	CURRENT PROPERTY TAX/CFT-IFT	0	0	0	0	0	1,045	0	0	0	0	0
312 000 445.000	PENALTIES & INTEREST	2,790	1,034	3,060	3,060	0	2,000	3,210	0	0	0	0
312 000 573.000	LOCAL COMMUNITY STABILIZATION	18,690	64,775	18,690	18,690	25,230	19,225	18,690	0	0	0	0
312 000 665.000	INTEREST ON INVESTMENTS	2,790	96	3,060	3,060	47	950	3,210	0	0	0	0
312 000 675.308	CONTRIB FROM 2008 GO BD DEBT FUND	0	0	0	0	0	0	0	0	0	0	0
312 000 675.314	CONTRIB FROM 2014 GO/04 REF BD DEBT FUND	0	0	0	0	0	0	0	0	0	0	0
312 000 699.000	APPROP OF PR YR FUND BALANCE	155,000	0	32,190	32,190	0	0	0	0	0	0	0
2012 GO/02 REFUNDING DEBT FUND REVENUE GRAND TOTAL		1,104,920	1,003,454	1,071,100	1,071,100	995,997	1,065,654	1,088,201	0	0	0	0
2012 GO/02 REFUNDING DEBT FUND EXPENDITURES												
312 905 956.000	MISCELLANEOUS	0	1,100	0	0	0	0	0	0	0	0	0
312 905 962.000	RESERVE FOR CONTINGENCY	3,520	0	0	0	0	0	47,401	0	0	0	0
312 905 991.000	PRINCIPAL	1,010,000	1,010,000	1,010,000	1,010,000	0	1,010,000	1,010,000	0	0	0	0
312 905 995.000	INTEREST	90,900	90,900	60,600	60,600	45,450	60,600	30,300	0	0	0	0
312 905 998.000	PAYING AGENT FEES	500	500	500	500	0	500	500	0	0	0	0
2012 GO/02 REFUNDING DEBT FUND EXPENDITURE GRAND TOTAL		1,104,920	1,102,500	1,071,100	1,071,100	45,450	1,071,100	1,088,201	0	0	0	0
2012 GO/02 REFUNDING DEBT FUND BALANCE												
	BEGINNING SURPLUS (OR DEFICIT)	25,608	25,608	25,608	25,608	206,276	206,276	200,830	200,830	0	0	0
	CURRENT-YEAR REVENUES	1,104,920	1,003,454	1,071,100	1,071,100	995,997	1,065,654	1,088,201	0	0	0	0
	CURRENT-YEAR EXPENDITURES	(1,104,920)	(1,102,500)	(1,071,100)	(1,071,100)	(45,450)	(1,071,100)	(1,088,201)	0	0	0	0
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	(99,046)	0	0	950,547	(5,446)	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS	(155,000)	1,100	(32,190)	(32,190)	0	0	0	0	0	0	0
	ENDING SURPLUS (OR DEFICIT)	(129,392)	(72,338)	(6,582)	(6,582)	1,156,823	200,830	200,830	200,830	0	0	0

The 2012 LTGO (W/S) Refunding Bond Debt Fund makes annual debt payments for bonds which were issued to refinance the 1999/2000 water and sewer revenue bonds as well as the payments due on the 2004 LTGO capital improvement water and sewer bonds due for fiscal years beginning 2014/15 and later for the purpose of reducing interest costs on future debt payments due.

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**2012 LTGO (W/S) REFUNDING BOND
DEBT FUND**

BUDGET

Account #	Account Title	2021 /22		2022 /23			2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
2012 LTGO CAP IMP-W/S REFUNDING DEBT FUND REVENUES											
313 000 665.000	INTEREST ON INVESTMENTS	0	0	0	0	0	50	0	0	0	0
313 000 675.592	CONTRIB FROM W/S OPERATING FUND	70,000	70,000	72,600	72,600	0	72,600	0	0	0	0
313 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0
313 000 699.000	APPROP OF PR YR FUND BALANCE	1,500	0	0	0	0	0	0	0	0	0
2012 CAP IMP-W/S REFUNDING DEBT FUND REVENUE GRAND TOTAL		71,500	70,000	72,600	72,600	0	72,650	0	0	0	0
2012 LTGO CAP IMP-W/S REFUNDING DEBT FUND EXPENDITURES											
313 905 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
313 905 962.000	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0	0
313 905 991.000	PRINCIPAL	65,000	65,000	70,000	70,000	0	70,000	0	0	0	0
313 905 995.000	INTEREST	6,000	4,050	2,100	2,100	2,025	2,100	0	0	0	0
313 905 998.000	PAYING AGENT FEES	500	500	500	500	500	500	0	0	0	0
2012 CAP IMP-W/S REFUNDING DEBT FUND EXPENDITURE GRAND TOTAL		71,500	69,550	72,600	72,600	2,525	72,600	0	0	0	0
2012 CAP IMP-W/S RUNDING DEBT FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	1,985	1,985	1,985	1,985	1,985	1,985	2,035	2,035	2,035	2,035
	CURRENT-YEAR REVENUES	71,500	70,000	72,600	72,600	0	72,650	0	0	0	0
	CURRENT-YEAR EXPENDITURES	(71,500)	(69,550)	(72,600)	(72,600)	(2,525)	(72,600)	0	0	0	0
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	450	0	0	(2,525)	50	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS	(1,500)	0	0	0	0	0	0	0	0	0
	ENDING SURPLUS (OR DEFICIT)	485	2,435	1,985	1,985	(540)	2,035	2,035	2,035	2,035	2,035

The 2015 LTGO Capital Improvement Bond Debt Fund makes annual debt payments for bonds which were issued to finance acquisition and improvements of a public parking facility at the southeast corner of Ann Arbor Trail and Deer Street and the installation of major water and sewer utility improvements under Mill Street from Ann Arbor Road to the intersection of Main Street/Plymouth Road completed as part of a county road repaving project in the spring and early summer of 2015. Bonds were sold totaling \$3.5 million in January 2015 - \$2 million for water and sewer improvements and \$1.5 million for parking acquisition and improvements – in order to finance both projects. This fund is used to retire the portion of the debt related to the Parking Acquisition and Improvements.

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**2015 LTGO CAPITAL IMPROVEMENT
BOND DEBT FUND**

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
2015 LTGO CAP IM BOND DEBT FUND - DDA REVENUES												
315 000 665.000	INTEREST ON INVESTMENTS	50	0	50	50	0	50	50	50	0	0	0
315 000 675.248	CONTRIB FROM DDA OPERATING FUND	223,560	223,560	223,560	223,560	0	223,560	217,300	209,310	0	0	0
315 000 675.475	CAPITALIZED INT FROM 15 LTGO CAP IMP CONSTR FUND	0	0	0	0	0	0	0	0	0	0	0
315 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0	0
315 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	3,160	0	0	0	0
2015 LTGO CAP IMP BOND DEBT FUND - DDA REVENUE GRAND TOTAL		223,610	223,560	223,610	223,610	0	223,610	220,510	209,360	0	0	0
2015 LTGO CAP IM BOND DEBT FUND - DDA EXPENDITURES												
315 905 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
315 905 962.000	RESERVE FOR CONTINGENCY	100	0	100	100	0	0	3,000	50	0	0	0
315 905 991.232	PRINCIPAL - DDA	195,000	195,000	195,000	195,000	195,000	195,000	205,000	205,000	0	0	0
315 905 995.232	INTEREST - DDA	28,300	28,300	28,300	28,300	16,100	28,300	12,300	4,100	0	0	0
315 905 998.232	PAYING AGENT FEES - DDA	210	210	210	210	0	210	210	210	0	0	0
2015 LTGO CAP IMP BOND DEBT FUND - DDA EXPENDITURE GRAND TOTAL		223,610	223,510	223,610	223,610	211,100	223,510	220,510	209,360	0	0	0
2015 LTGO CAP IMP BOND DEBT FUND - DDA BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		1,506	1,506	1,506	1,506	1,506	1,506	1,606	1,446	1,496	1,496	1,496
CURRENT-YEAR REVENUES		223,610	223,560	223,610	223,610	0	223,610	220,510	209,360	0	0	0
CURRENT-YEAR EXPENDITURES		(223,610)	(223,510)	(223,610)	(223,610)	(211,100)	(223,510)	(220,510)	(209,360)	0	0	0
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	50	0	0	(211,100)	100	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		100	0	100	100	0	0	(160)	50	0	0	0
ENDING SURPLUS (OR DEFICIT)		1,606	1,556	1,606	1,606	(209,593)	1,606	1,446	1,496	1,496	1,496	1,496

The 2015 LTGO Capital Improvement Bond Debt Fund makes annual debt payments for bonds which were issued to finance acquisition and improvements of a public parking facility at the southeast corner of Ann Arbor Trail and Deer Street and the installation of major water and sewer utility improvements under Mill Street from Ann Arbor Road to the intersection of Main Street/Plymouth Road completed as part of a county road repaving project in the spring and early summer of 2015. Bonds were sold totaling \$ 3.5 million in January, 2015 - \$2 million for water and sewer improvements and \$ 1.5 million for parking acquisition and improvements – in order to finance both projects. This fund is used to retire the portion of the debt related to Water and Sewer utility improvements.

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2015 LTGO CAPITAL IMPROVEMENT BOND DEBT FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
2015 LTGO CAP IM BOND DEBT FUND - W/S REVENUES												
316 000 665.000	INTEREST ON INVESTMENTS	50	0	50	50	0	50	50	50	50	0	0
316 000 675.476	CAPITALIZED INT FROM 15 LTGO CAP IMP CONSTR FUND	0	0	0	0	0	0	0	0	0	0	0
316 000 675.592	CONTRIB FROM W/S OPERATING FUND	234,790	234,790	226,640	226,640	0	226,640	223,000	224,690	0	0	0
316 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	340	0	0	0	0
2015 LTGO CAP IMP BOND DEBT FUND - W/S REVENUE GRAND TOTAL		234,840	234,790	226,690	226,690	0	226,690	223,390	224,740	50	0	0
2015 LTGO CAP IM BOND DEBT FUND - W/S EXPENDITURES												
316 905 962.000	RESERVE FOR CONTINGENCY	50	0	100	100	0	0	100	50	0	0	0
316 905 991.592	PRINCIPAL	205,000	205,000	205,000	205,000	205,000	205,000	210,000	220,000	0	0	0
316 905 995.592	INTEREST	29,500	29,500	21,300	21,300	16,800	21,300	13,000	4,400	0	0	0
316 905 998.592	PAYING AGENT FEES	290	290	290	290	0	290	290	290	0	0	0
2015 LTGO CAP IMP BOND DEBT FUND - W/S EXPENDITURE GRAND TOTAL		234,840	234,790	226,690	226,690	221,800	226,590	223,390	224,740	0	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	1,595	1,695	1,455	1,505	0	0
CURRENT-YEAR REVENUES		234,840	234,790	226,690	226,690	0	226,690	223,390	224,740	50	0	0
CURRENT-YEAR EXPENDITURES		(234,840)	(234,790)	(226,690)	(226,690)	(221,800)	(226,590)	(223,390)	(224,740)	0	0	0
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	0	0	0	(221,800)	100	0	0	50	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		50	0	100	100	0	0	(240)	50	0	0	0
ENDING SURPLUS (OR DEFICIT)		1,645	1,595	1,695	1,695	(220,205)	1,695	1,455	1,505	1,555	0	0

The 2020 General Obligation Bond Debt Fund makes annual debt payments for bonds which were approved by the voters at an election held in November, 2019 and issued during 2020.

The bond proceeds were used to finance street improvements which will began during the spring of 2020 as part of the continuing reconstruction of city streets.

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2020 GO DEBT FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
2020 GO DEBT FUND REVENUES												
317 000 403.000	PROPERTY TAXES	717,440	717,440	808,000	808,000	642,268	808,000	747,469	714,500	716,640	716,000	713,693
317 000 408.000	PRIOR YEAR TAX REFUNDS	(3,590)	0	(4,040)	(4,040)	0	(4,040)	(3,740)	(3,570)	(3,580)	(3,580)	(3,570)
317 000 437.000	CURRENT PROPERTY TAX/CFT-IFT	0	0	0	0	0	696	0	0	0	0	0
317 000 445.000	PENALTIES & INTEREST	5,740	5,569	6,460	6,460	4,879	6,460	5,980	5,720	5,730	5,730	5,710
317 000 573.000	LOCAL COMMUNITY STABILIZATION	13,610	43,183	13,610	13,610	16,820	12,817	13,610	13,750	13,890	14,030	14,170
317 000 665.000	INTEREST ON INVESTMENTS	2,150	0	2,420	2,420	0	2,420	2,240	2,140	2,150	2,150	7
317 000 675.496	CONTRIB FROM 2020 GO BD CONSTR FUND	0	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	0	3,910	0	0	2,740
2020 GO DEBT FUND REVENUE GRAND TOTAL		735,350	766,192	826,450	826,450	663,967	826,353	765,559	736,450	734,830	734,330	732,750
2020 GO DEBT FUND EXPENDITURES												
317 905 962.000	RESERVE FOR CONTINGENCY	2,100	0	94,600	94,600	0	0	30,909	0	2,580	2,080	0
317 905 991.000	PRINCIPAL	535,000	535,000	555,000	555,000	0	555,000	580,000	605,000	625,000	650,000	670,000
317 905 995.000	INTEREST	197,750	197,750	176,350	176,350	98,875	176,350	154,150	130,950	106,750	81,750	62,250
317 905 998.000	PAYING AGENT FEES	500	500	500	500	0	500	500	500	500	500	500
2020 GO DEBT FUND EXPENDITURE GRAND TOTAL		735,350	733,250	826,450	826,450	98,875	731,850	765,559	736,450	734,830	734,330	732,750
0												
2020 GO DEBT FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		0	0	0	0	4,320	4,320	98,823	129,732	125,822	128,402	130,482
CURRENT-YEAR REVENUES		735,350	766,192	826,450	826,450	663,967	826,353	765,559	736,450	734,830	734,330	732,750
CURRENT-YEAR EXPENDITURES		(735,350)	(733,250)	(826,450)	(826,450)	(98,875)	(731,850)	(765,559)	(736,450)	(734,830)	(734,330)	(732,750)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	32,942	0	0	565,092	94,503	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		2,100	0	94,600	94,600	0	0	30,909	(3,910)	2,580	2,080	(2,740)
ENDING SURPLUS (OR DEFICIT)		2,100	32,942	94,600	94,600	569,412	98,823	129,732	125,822	128,402	130,482	127,742
0												

Act 177, Public Acts of 1943, as amended, authorizes local units to establish funds for the purpose of appropriating and setting aside moneys to be used for public improvements. The provisions of the City Charter and Act 177 are presented on the next two pages. The City Commission established the Public Improvement Fund on February 16, 1993.

The operation of the Public Improvement Fund is similar to the Budget Stabilization Fund, in that disbursements from both funds require a five-vote Commission approval. However, the Budget Stabilization Fund is limited to meeting an unforeseen expenditure need or revenue shortfall, which could be either operating or capital in nature.

In contrast, the Public Improvement Fund is limited to meeting only a capital improvement need. Normally, this would be a capital need planned in advance but it could also be an unforeseen capital need resulting from an emergency for which the City Commission could approve a transfer of money from the Public Improvement Fund, by a vote of at least five members.

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PUBLIC IMPROVEMENT FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
PUBLIC IMPROVEMENT FUND REVENUES												
401 000 531.000	STATE/FEDERAL GRANTS	0	0	0	0	0	0	1,000,000				
401 000 665.000	INTEREST ON INVESTMENTS	50	0	50	50	0	50	50	50	50	50	50
401 000 675.000	CONTRIBUTIONS/PRIVATE	0	0	0	0	0	0	0	0	0	0	0
401 000 675.101	CONTRIBUTION FROM GEN FUND	0	0	0	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	0
PUBLIC IMPROVEMENT FUND REVENUE GRAND TOTAL		50	0	50	50	0	50	1,000,050	50	50	50	50
PUBLIC IMPROVEMENT FUND EXPENDITURES												
Administration Expenditures												
401 290 962.000	RESERVE FOR CONTINGENCY	50	0	50	50	0	0	50	50	50	50	50
401 290 971.000	CAP OUTLAY/LAND IMPROVEMENTS	0	0	0	0	0	0	1,000,000	0	0	0	0
Total		50	0	50	50	0	0	1,000,050	50	50	50	50
Parks & Public Property Expenditures												
401 437 740.000	OPERATING SUPPLIES	0	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	0
401 437 971.000	CAP OUTLAY/LAND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0
PUBLIC IMPROVEMENT FUND EXPENDITURE GRAND TOTAL		50	0	50	50	0	0	1,000,050	50	50	50	50
PUBLIC IMPROVEMENT FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		147,703	147,703	147,703	147,703	147,703	147,703	147,753	147,803	147,853	147,903	147,953
CURRENT-YEAR REVENUES		50	0	50	50	0	50	1,000,050	50	50	50	50
CURRENT-YEAR EXPENDITURES		(50)	0	(50)	(50)	0	0	(1,000,050)	(50)	(50)	(50)	(50)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	0	0	0	0	50	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		50	0	50	50	0	0	50	50	50	50	50
ENDING SURPLUS (OR DEFICIT)		147,753	147,703	147,753	147,753	147,703	147,753	147,803	147,853	147,903	147,953	148,003

The Recreation Capital Improvement Fund was created during 2009 to accumulate funds needed to provide for future major repairs, replacements and additions to the city's Cultural Center building and other park and recreation facilities.

The fund was initially seeded with \$167,480 from the distribution of proceeds from the sale of the tax delinquent Bathey industrial property located on Mill Street. Future funding will come from grants and transfers from the Recreation Operating Fund and General Fund

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**RECREATION
CAPITAL IMPROVEMENT FUND**

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
RECREATION CAPITAL IMPROVEMENT FUND REVENUES												
408 000 531.000	STATE/FEDERAL GRANTS	386,000	150,000	125,000	125,000	125,000		250,000				
408 000 532.000	FEDERAL GRANTS - CDBG	0	0	0	0	0	0	0	0	0	0	0
408 000 535.000	OTHER GRANTS	17,750	17,749	20,000	20,000	0	20,000	20,000	20,600	21,220	21,860	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
408 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	16,000	16,000	0	0	0	0	0	0	0
RECREATION CAPITAL IMPRVMT FUND REVENUE GRAND TOTAL		407,750	171,749	165,000	165,000	127,000	24,000	274,000	24,600	25,220	25,860	26,520
RECREATION CAPITAL IMPROVEMENT FUND EXPENDITURES												
<u>Administration Expenditures</u>												
408 290 962.000	RESERVE FOR CONTINGENCY	239,750	0	0	0	0	0	24,000	9,600	10,220	10,860	11,520
Total		239,750	0	0	0	0	0	24,000	9,600	10,220	10,860	11,520
<u>Park Improvements Expenditures</u>												
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 IMPROVEMENTS	18,000	17,843	165,000	165,000	17,843	10,904	250,000	0	0	0	0
408 437 977.437	CAP OUTLAY/PARKS - EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
Total		18,000	17,843	165,000	165,000	17,843	10,904	250,000	0	0	0	0
<u>Cultural Center Improvements Expenditures</u>												
408 900 976.751	CAP OUTLAY/CULT CTR BLDG IMPROVEMENTS	150,000	150,000	0	0	24,000	0	0	0	0	0	0
408 900 977.751	CAP OUTLAY/CULT CTR - EQUIPMENT	0	0	0	0	0	10,000	0	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		150,000	150,000	0	0	24,000	10,000	0	15,000	15,000	15,000	15,000
RECREATION CAPITAL IMPRVMT FUND EXPENDITURE GRAND TOTAL		407,750	167,843	165,000	165,000	41,843	20,904	274,000	24,600	25,220	25,860	26,520
RECREATION CAPITAL IMPRVMT FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		13,885	13,885	13,885	13,885	13,885	13,885	16,981	40,981	50,581	60,801	71,661
CURRENT-YEAR REVENUES		407,750	171,749	165,000	165,000	127,000	24,000	274,000	24,600	25,220	25,860	26,520
CURRENT-YEAR EXPENDITURES		(407,750)	(167,843)	(165,000)	(165,000)	(41,843)	(20,904)	(274,000)	(24,600)	(25,220)	(25,860)	(26,520)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	3,906	0	0	85,157	3,096	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		239,750	0	(16,000)	(16,000)	0	0	24,000	9,600	10,220	10,860	11,520
ENDING SURPLUS (OR DEFICIT)		253,635	17,791	(2,115)	(2,115)	99,042	16,981	40,981	50,581	60,801	71,661	83,181

The 2015 LTGO Capital Improvement Bond Construction Fund is used to account for expenses related to street utility improvements on Mill Street from Ann Arbor Road to north to the intersection of Main Street/Plymouth Road and the acquisition and improvements to property for public parking located at the southeast corner of Ann Arbor Trail and Deer Street financed with \$3.5 million in bonds sold during January of 2015.

Proceeds of the bond issue related to the Public Parking Acquisition and Improvements are deposited in this fund and all expenses related to projects approved for this funding are expended from this fund. Any proceeds remaining at the end of Constructions are transferred to the corresponding debt retirement fund for this issue

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2015 LTGO CAPITAL IMPROVEMENT BOND CONSTRUCTION FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
2015 LTGO CAP IMP BD CONSTRUCTION FUND - DDA REVENUES												
475 000 665.000	INTEREST ON INVESTMENTS	800	41	800	800	10	800	0	0	0	0	0
475 000 683.000	GAIN/LOSS - SALE OF FIXED ASSETS	0	0	0	0	0	0	0	0	0	0	0
475 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	825,000	825,000	0	825,000	1,200,000	0	0	0	0
2015 LTGO CAP IMP BOND CONSTR FUND - DDA REVENUE GRAND TOTAL		800	41	825,800	825,800	10	825,800	1,200,000	0	0	0	0
2015 LTGO CAP IMP BD CONSTRUCTION FUND - DDA EXPENDITURES												
<u>Parking Administration Expenditures</u>												
475 290 962.000	RESERVE FOR CONTINGENCY	800	0	800	800	0	800	0	0	0	0	0
475 290 965.315	CONTRIB TO 2015 LTGO CAP IMP DBT FD	0	0	0	0	0	0	0	0	0	0	0
Total		800	0	800	800	0	800	0	0	0	0	0
<u>Parking Acquisition/Construction Expenditures</u>												
475 443 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
475 443 818.406	CONT SVCS/ENG-ARCH	0	0	0	0	0	0	0	0	0	0	0
475 443 818.450	CONT SVCS/ENG-CONSTRUCTION	0	0	825,000	825,000	0	825,000	1,200,000	0	0	0	0
475 443 971.232	CAPITAL OUTLAY/PARKING ACQUISITION	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	825,000	825,000	0	825,000	1,200,000	0	0	0	0
2015 LTGO CAP IMP BOND CONSTR FUND - DDA EXPENDITURE GRAND TOTAL		800	0	825,800	825,800	0	825,800	1,200,000	0	0	0	0
2015 LTGO CAP IMP BD CONSTR FUND BALANCE - DDA												
BEGINNING SURPLUS (OR DEFICIT)		1,209,765	1,209,765	1,209,806	1,209,806	1,209,765	1,209,765	385,565	(814,435)	(814,435)	(814,435)	(814,435)
CURRENT-YEAR REVENUES		800	41	825,800	825,800	10	825,800	1,200,000	0	0	0	0
CURRENT-YEAR EXPENDITURES		(800)	0	(825,800)	(825,800)	0	(825,800)	(1,200,000)	0	0	0	0
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	41	0	0	10	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		800	0	(824,200)	(824,200)	0	(824,200)	(1,200,000)	0	0	0	0
ENDING SURPLUS (OR DEFICIT)		1,210,565	1,209,806	385,606	385,606	1,209,775	385,565	(814,435)	(814,435)	(814,435)	(814,435)	(814,435)

The Downtown Development Authority Capital Improvement Fund was created during 1999 to accumulate funds needed to provide for future major repairs, replacements and additions to the downtown parking facilities and streetscape improvements now in place.

Based on the passage of tax Proposal A in 1994 and subsequent legislation limiting school tax capture, DDA funding for major capital projects became limited. Therefore, the DDA Capital Improvement Fund was created to set aside funds for future capital replacement needs.

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**DOWNTOWN DEVELOPMENT
AUTHORITY
CAPITAL IMPROVEMENT FUND**

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
DDA CAPITAL IMPROVEMENT FUND REVENUES												
494 000 665.000	INTEREST ON INVESTMENTS	50	0	50	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	0
494 000 675.248	CONTRIBUTION FROM DDA OPER FUND	301,500	301,500	25,000	186,390	12,500	186,390	300,000	25,000	25,000	25,000	25,000
494 000 699.000	APPROP OF PR YR FUND BALANCE	1,585	0	0	0	0	0	0	0	0	0	0
DDA CAPITAL IMPROVEMENT FUND REVENUE GRAND TOTAL		303,135	301,500	25,050	186,440	12,500	186,440	300,050	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	0
494 290 818.450	CONT SVCS/STREET CONSTRUCTION	250,000	250,000	50	0	5,228	0	0	0	0	0	0
494 290 962.000	RESERVE FOR CONTINGENCY	0	0	0	50	0	50	50	0	0	0	0
494 290 972.437	CAP OUTLAY/LAND IMP - PUBLIC FOUNTAIN	1,585	1,585	0	0	0	0	0	0	0	0	0
494 290 976.437	CAP OUTLAY/REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
494 290 977.000	CAP OUTLAY/EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
494 290 977.813	CAP OUTLAY/DDA PARKING & DECK	51,550	51,550	25,050	186,390	123,266	186,390	300,000	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	0
DDA CAPITAL IMPROVEMENT FUND EXPENDITURE GRAND TOTAL		303,135	303,135	25,100	186,440	128,494	186,440	300,050	25,050	25,050	25,050	25,050
DDA CAPITAL IMPROVEMENT FUND												
BEGINNING SURPLUS (OR DEFICIT)		3,391	3,391	3,391	3,391	3,391	3,391	3,441	3,491	3,491	3,491	3,491
CURRENT-YEAR REVENUES		303,135	301,500	25,050	186,440	12,500	186,440	300,050	25,050	25,050	25,050	25,050
CURRENT-YEAR EXPENDITURES		(303,135)	(303,135)	(25,100)	(186,440)	(128,494)	(186,440)	(300,050)	(25,050)	(25,050)	(25,050)	(25,050)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	(1,635)	(50)	0	(115,994)	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		(1,585)	0	0	50	0	50	50	0	0	0	0
ENDING SURPLUS (OR DEFICIT)		1,806	1,756	3,341	3,441	(112,602)	3,441	3,491	3,491	3,491	3,491	3,491

The 2020 GO Bond Construction Fund is used to account for expenses related to street improvements, which were financed by bonds issued in 2020 as authorized by a vote of the public in 2019.

Proceeds from the bond are deposited in this fund and all expenses related to the approved for this funding are expended from this fund. Any proceeds remaining at the end of constructions are transferred to the corresponding debt retirement fund for this issue.

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2020 GO BOND CONSTRUCTION FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
2020 GO BOND CONSTRUCTION FUND REVENUES												
496 000 665.000	INTEREST ON INVESTMENTS	1,000	(141)	5,000	5,000	(71)	5,000	5,000	0	0	0	0
496 000 695.000	BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0	0
496 000 695.500	BOND SALE PREMIUM	75,351	75,351	0	0	0	0	0	0	0	0	0
496 000 695.550	BOND PREMIUM AMORTIZATION	0	0	0	0	0	0	0	0	0	0	0
496 000 699.000	APPROP OF PR YR FUND BALANCE	1,890,524	0	1,791,875	1,791,875	0	1,791,875	300,000	0	0	0	0
2020 GO BOND CONSTRUCTION FUND REVENUE GRAND TOTAL		1,966,875	75,210	1,796,875	1,796,875	(71)	1,796,875	305,000	0	0	0	0
2020 GO BOND CONSTRUCTION FUND EXPENDITURES												
<u>Administration Expenditures</u>												
496 290 956.000	MISCELLANEOUS	0	0	5,000	5,000	0	5,000	5,000	0	0	0	0
496 290 962.000	RESERVE FOR CONTINGENCY	0	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	0
496 290 988.000	BOND ISSUANCE COSTS	0	0	0	0	0	0	0	0	0	0	0
496 290 988.500	UNDERWRITERS DISCOUNT	0	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	0
Total		0	0	5,000	5,000	0	5,000	5,000	0	0	0	0
<u>Road Construction - MS Expenditures</u>												
496 484 818.406	CONT SVCS/ENG-ARCH	209,031	292,586	157,031	157,031	134,170	157,031	50,000	0	0	0	0
496 484 818.450	CONT SVCS/ENG-CONSTRUCTION	1,026,125	1,166,572	1,078,125	1,078,125	781,417	1,078,125	250,000	0	0	0	0
Total		1,235,156	1,459,158	1,235,156	1,235,156	915,587	1,235,156	300,000	0	0	0	0
<u>Road Construction - LS Expenditures</u>												
496 485 818.406	CONT SVCS/ENG-ARCH	102,344	149,120	77,344	77,344	78,982	77,344	0	0	0	0	0
496 485 818.450	CONT SVCS/ENG-CONSTRUCTION	629,375	614,562	479,375	479,375	559,299	479,375	0	0	0	0	0
Total		731,719	763,683	556,719	556,719	638,282	556,719	0	0	0	0	0
2020 GO BOND CONSTRUCTION FUND EXPENDITURE GRAND TOTAL		1,966,875	2,222,840	1,796,875	1,796,875	1,553,869	1,796,875	305,000	0	0	0	0
2020 GO BOND CONSTRUCTION FUND												
BEGINNING SURPLUS (OR DEFICIT)		3,702,141	3,702,141	1,554,510	1,554,510	1,554,510	1,554,510	(237,365)	(537,365)	(537,365)	(537,365)	(537,365)
CURRENT-YEAR REVENUES		1,966,875	75,210	1,796,875	1,796,875	(71)	1,796,875	305,000	0	0	0	0
CURRENT-YEAR EXPENDITURES		(1,966,875)	(2,222,840)	(1,796,875)	(1,796,875)	(1,553,869)	(1,796,875)	(305,000)	0	0	0	0
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	(2,147,631)	0	0	(1,553,940)	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		(1,890,524)	0	(1,791,875)	(1,791,875)	0	(1,791,875)	(300,000)	0	0	0	0
ENDING SURPLUS (OR DEFICIT)		1,811,617	1,554,510	(237,365)	(237,365)	570	(237,365)	(537,365)	(537,365)	(537,365)	(537,365)	(537,365)

The Water & Sewer Capital Improvement Fund was created during 2007 to accumulate funds needed to provide for future major repairs, replacements and additions to the city's water and sewer utility systems primarily in conjunction with major improvements conducted as part of the on-going street reconstruction program.

Future funding for these improvements will come from the direct levy of water and sewer utility rates as well as bond financings when necessary. It is anticipated all future long-term system capital improvements will be made from this fund.

This fund is created by authority of the city's charter and ordinances governing the operation of utility systems.

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WATER / SEWER
CAPITAL IMPROVEMENT FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
WATER / SEWER CAPITAL IMPROVEMENT FUND REVENUES												
560 000 665.000	INTEREST ON INVESTMENTS	400	0	50	50	0	50	50	600	400	200	200
560 000 675.592	CONTRIBUTION FR W/S O&M FUND	800,000	800,000	800,000	800,000	400,000	550,000	800,000	800,000	800,000	800,000	800,000
560 000 695.000	BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0	0
560 000 699.000	APPROP OF PR YR FUND BALANCE	120,600	0	0	0	0	0	0	0	0	0	0
WATER / SEWER CAPITAL IMPROVEMENT FUND REVENUE GRAND TOTAL		921,000	800,000	800,050	800,050	400,000	550,050	800,050	800,600	800,400	800,200	800,200
WATER & SEWER CAPITAL IMPROVEMENT FUND EXPENDITURES												
<u>Administration Expenditures</u>												
560 290 962.000	RESERVE FOR CONTINGENCY	0	0	110,050	110,050	0	110,050	50	350,600	800,400	800,200	800,200
560 290 988.000	BOND ISSUANCE COSTS	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	110,050	110,050	0	110,050	50	350,600	800,400	800,200	800,200
<u>Water Utility Construction Expenditures</u>												
560 588 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
560 588 818.406	CONT SVCS/ENG-ARCH	40,000	6,405	86,250	86,250	6,405	86,250	95,000	75,000	0	0	0
560 588 818.450	CONT SVCS/ENG-CONSTRUCTION	636,250	634,537	431,250	431,250	610,493	431,250	465,000	225,000	0	0	0
Total		676,250	640,942	517,500	517,500	616,898	517,500	560,000	300,000	0	0	0
<u>Sewer Utility Construction Expenditures</u>												
560 589 818.000	CONTRACTUAL SERVICES	10,000	9,585	0	0	0	0	0	0	0	0	0
560 589 818.406	CONT SVCS/ENG-ARCH	36,000	76,158	28,750	28,750	11,001	47,000	40,000	25,000	0	0	0
560 589 818.450	CONT SVCS/ENG-CONSTRUCTION	198,750	185,725	143,750	143,750	187,877	75,000	200,000	125,000	0	0	0
Total		244,750	271,468	172,500	172,500	168,878	122,000	240,000	150,000	0	0	0
WATER / SEWER CAPITAL IMPROVEMENT FUND EXPENDITURE GRAND TOTAL		921,000	912,410	800,050	800,050	785,776	749,550	800,050	800,600	800,400	800,200	800,200
WATER / SEWER CAPITAL IMPROVEMENT FUND												
BEGINNING SURPLUS (OR DEFICIT)		(17,655)	(17,655)	(17,655)	(17,655)	(17,655)	(17,655)	(107,105)	(107,055)	243,545	1,043,945	1,844,145
CURRENT-YEAR REVENUES		921,000	800,000	800,050	800,050	400,000	550,050	800,050	800,600	800,400	800,200	800,200
CURRENT-YEAR EXPENDITURES		(921,000)	(912,410)	(800,050)	(800,050)	(785,776)	(749,550)	(800,050)	(800,600)	(800,400)	(800,200)	(800,200)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	(112,410)	0	0	(385,775)	(199,500)	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		(120,600)	0	110,050	110,050	0	110,050	50	350,600	800,400	800,200	800,200
ENDING SURPLUS (OR DEFICIT)		(138,255)	(130,065)	92,395	92,395	(403,431)	(107,105)	(107,055)	243,545	1,043,945	1,844,145	2,644,345

The Water and Sewer Operating Fund provides water and sewer services to the residents of the City, including the purchase of bulk water supply and the purchase of sewage disposal services from the Great Lakes Water Authority (GLWA) as well as the operation and maintenance of the local water distribution and sewage collection systems including accounting, billing and administration.

Debt service costs related to water and sewer capital construction are recorded in the 2012 LTGO W/S Refunding Bond Debt Fund (#313) for construction projects in 1999 and 2000 which were financed with water and sewer revenue bonds issued pursuant to Act 94 of 1933 and for construction in 2004 financed by bonds issued under Act 34 of 2001 and in the 2015 LTGO Capital Improvement Bond Debt Fund (#315) for improvements on Mill Street during early 2015.

Construction of water and sewer utility systems completed in connection with bond financed street improvements is accounted for in the Water and Sewer Capital Improvement Fund (#560) and in the 2015 LTGO Capital Improvement Bond Construction Fund or work on Mill Street constructed in early 2015.

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WATER / SEWER OPERATING FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
WATER / SEWER OPERATING FUND REVENUES												
592 000 530.000	STATE GRANTS - SAW GRANT	0	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	0
592 000 627.000	METERED SALES	2,000,000	2,007,837	2,060,000	2,060,000	1,401,787	2,060,000	2,121,800	2,185,450	2,251,010	2,318,540	2,388,100
592 000 627.100	FIRE PROTECTION/STANDY-BY	200	0	200	200	0	200	200	210	220	230	240
592 000 627.200	MISC/TURNS ONS-REPAIRS	1,000	(1,308)	1,000	1,000	0	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	0	500	500	520	540	560	580
592 000 627.500	WATER/SEWER TAP & CONNECT FEES	300,000	164,130	300,000	300,000	200,525	300,000	300,000	20,000	25,000	30,000	35,000
592 000 627.900	WATER/SEWER PENALTIES & INTEREST	32,570	33,396	33,930	33,930	20,388	33,930	35,350	36,410	37,500	38,630	39,790
592 000 629.000	SEWER SERVICE	2,225,000	2,267,476	2,291,750	2,291,750	1,304,655	2,291,750	2,360,500	2,431,320	2,504,260	2,579,390	2,656,770
592 000 629.200	IWC SURCHARGE	50,000	46,189	50,000	50,000	23,391	50,000	50,000	51,500	53,050	54,640	56,280
592 000 629.900	SEWER PENALTY & INTEREST	40,160	36,828	41,840	41,840	23,694	41,840	43,590	44,900	46,250	47,640	49,070
592 000 630.000	OVERHEAD ON WORK ORDERS	1,000	0	1,000	1,000	0	2,000	1,000	1,030	1,060	1,090	1,120
592 000 665.000	INTEREST ON INVESTMENTS	40,000	13,757	60,000	60,000	(20,364)	60,000	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	0
592 000 665.476	INTEREST ON INVEST/2015 CAP IMP BD CONSTR FD	0	0	0	0	0	0	0	0	0	0	0
592 000 665.560	INTEREST ON INVEST/WS CAP IMP FUND	400	0	50	50	0	50	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	0
592 000 680.000	OTHER INCOME	10,000	307	10,000	10,000	0	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)	0	(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	0
592 000 695.550	BOND PREMIUM AMORTIZATION	24,835	24,835	24,835	24,835	12,418	24,835	24,835	0	0	0	0
592 000 699.000	APPROP OF PR YR FUND BALANCE	359,496	0	273,980	395,960	0	0	383,435	608,065	620,205	630,665	635,115
WATER / SEWER OPERATING FUND REVENUE GRAND TOTAL		5,075,161	4,593,447	5,139,085	5,261,065	2,966,464	4,866,105	5,382,260	5,443,135	5,604,815	5,769,165	5,932,175

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
WATER / SEWER OPERATING FUND EXPENDITURES												
<u>Administration Expenditures</u>												
592 290 706.000	SALARY & WAGES/FULL TIME	211,510	224,625	213,750	213,750	101,610	213,750	198,205	204,150	210,270	216,580	223,080
592 290 706.050	SALARY & WAGES/PART TIME	25,780	23,335	33,550	33,550	11,457	33,550	32,905	33,890	34,910	35,960	37,040
592 290 706.100	SALARY & WAGES/SICK	7,430	8,416	7,650	7,650	2,528	7,650	7,025	7,240	7,460	7,680	7,910
592 290 706.150	SALARY & WAGES/IN-LIEU HEALTH	1,085	1,076	850	850	1,125	0	850	880	910	940	970
592 290 706.300	SALARY & WAGES/LONGEVITY	3,460	3,453	2,550	4,050	3,453	4,050	2,875	2,960	3,050	3,140	3,230
592 290 706.350	SALARY & WAGES/PAGER PAY	3,680	225	2,050	2,050	225	2,050	1,650	1,700	1,750	1,800	1,850
592 290 706.600	SALARY & WAGES/VACATION	7,150	0	7,450	7,450	0	7,450	6,670	6,870	7,080	7,290	7,510
592 290 707.000	SALARY & WAGES/TEMP-SEASONAL	6,550	5,594	6,850	6,850	2,496	6,850	5,600	5,770	5,940	6,120	6,300
592 290 709.000	SALARY & WAGES/OVERTIME	8,260	5,982	8,350	8,350	4,001	8,350	8,350	8,600	8,860	9,130	9,400
592 290 721.000	FRINGE BENEFITS	127,090	121,179	118,075	118,075	50,142	118,075	112,970	116,360	119,850	123,450	127,150
592 290 721.500	POST RETIREMENT BENEFITS	54,960	59,798	68,575	68,575	29,899	68,575	61,445	69,470	78,080	86,820	95,360
592 290 725.000	EMPLOYEE TESTING & LICENSING	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
592 290 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
592 290 727.000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
592 290 728.000	POSTAGE	7,500	7,661	7,500	7,500	3,224	7,500	7,700	7,930	8,170	8,420	8,670
592 290 740.000	OPERATING SUPPLIES	6,835	6,937	3,000	4,000	6,412	4,000	5,000	5,150	5,300	5,460	5,620
592 290 815.000	ADMINISTRATIVE SERVICES	246,130	246,130	255,000	255,000	123,065	255,000	262,650	270,530	278,650	287,010	295,620
592 290 818.000	CONTRACTUAL SERVICES	48,500	56,215	48,500	48,500	21,911	48,500	55,000	56,650	58,350	60,100	61,900
592 290 818.150	CONT SRVC/CITY ATTY-SPECIAL MATTERS	4,000	0	4,000	4,000	0	4,000	4,000	4,120	4,240	4,370	4,500
592 290 818.480	CONT SRVC/BULK WATER RATE CHGS	511,840	456,814	522,080	522,080	182,010	522,080	532,520	548,500	564,960	581,910	599,370
592 290 818.485	CONT SRVC/BULK WATER FIXED CHGS	675,420	684,000	688,930	688,930	228,000	688,930	702,710	723,790	745,500	767,870	790,910
592 290 818.500	CONT SRVC/MONTHLY FIXED SEWER CHARGES	1,476,105	1,508,114	1,505,630	1,505,630	754,053	1,505,630	1,535,740	1,581,810	1,629,260	1,678,140	1,728,480
592 290 818.510	CONT SRVC/EXCESS FLOW CHARGES	0	0	0	0	0	0	0	0	0	0	0
592 290 818.536	CONT SRVC/IWC SURCHARGE	44,500	46,601	44,500	44,500	19,417	44,500	44,500	45,840	47,220	48,640	50,100
592 290 818.551	CONT SRVC/WTUA ASSIGN OF ADD CAP	187,915	187,912	185,715	185,715	109,615	185,715	187,915	187,915	187,915	187,915	187,915
592 290 818.900	CONT SRVC/BANK ANALYSIS FEES	4,500	5,142	0	10,000	2,963	10,000	7,000	7,210	7,430	7,650	7,880
592 290 850.000	COMMUNICATIONS	25,000	17,062	30,000	30,000	8,516	30,000	30,000	30,900	31,830	32,780	33,760
592 290 864.000	CONFERENCES & MEETINGS	5,000	0	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
592 290 900.000	PRINTING & PUBLISHING	1,200	594	2,000	2,000	0	2,000	10,000	10,300	10,610	10,930	11,260
592 290 910.000	INSURANCE & BONDS	20,000	21,667	20,000	20,000	10,000	20,000	20,400	21,010	21,640	22,290	22,960
592 290 920.000	PUBLIC UTILITIES	6,500	6,352	7,000	7,000	3,259	7,000	7,000	7,210	7,430	7,650	7,880
592 290 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
592 290 940.000	EQUIPMENT RENTAL - FORCE ACCT	45,000	27,746	45,000	45,000	17,870	45,000	45,000	46,350	47,740	49,170	50,650
592 290 957.000	TRAINING EXPENSE	12,000	10,994	15,000	15,000	3,628	15,000	15,000	15,450	15,910	16,390	16,880
592 290 958.000	MEMBERSHIPS & DUES	7,500	4,961	9,000	9,000	4,201	9,000	9,000	9,270	9,550	9,840	10,140
592 290 959.000	DEPRECIATION	525,000	525,000	525,000	525,000	262,500	525,000	525,000	540,750	556,970	573,680	590,890
592 290 960.000	BOND DISCOUNT AMORTIZATION	9,360	9,360	9,360	9,360	4,680	9,360	9,360	7,650	8,250	8,500	8,760
592 290 962.000	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0	0	0
592 290 965.313	CONTRIB TO 2012 LTGO REF BD DBT FD	4,050	0	2,100	0	0	0	0	0	0	0	0
592 290 965.316	CONTRIB TO 2015 CAP IMP BD DEBT FD	29,500	0	21,300	0	0	0	0	0	0	0	0
592 290 965.560	CONTRIB TO W/S CAPITAL IMP FUND	0	0	0	0	400,000	550,000	0	0	0	0	0
592 290 995.313	INTEREST/2012 W-S REFUNDING BOND	0	4,050	0	2,100	0	2,100	2,100	0	0	0	0
592 290 995.316	INTEREST/2015 CAP IMP BD DEBT FUND	0	29,500	0	21,300	0	21,300	21,300	13,000	4,400	0	0
592 290 998.313	PAYING AGENT FEES/2012 W-S REFUNDING BOND	500	500	500	500	0	500	0	0	0	0	0
592 290 998.316	PAYING AGENT FEES/2015 CAP IMP BD DEBT FD	290	290	290	290	0	290	290	290	0	0	0
Total		4,362,100	4,317,285	4,427,105	4,439,880	2,371,133	4,989,880	4,483,730	4,605,695	4,735,845	4,874,175	5,020,685

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Trunk & Lateral Expenditures</u>												
592 536 706.000	SALARY & WAGES/FULL TIME	29,570	29,533	28,975	28,975	11,218	28,975	31,430	29,390	30,270	31,180	32,120
592 536 706.050	SALARY & WAGES/PART TIME	0	0	0	0	0	0	0	0	0	0	0
592 536 706.100	SALARY & WAGES/SICK	1,140	2,119	1,150	1,150	141	1,150	1,360	980	980	1,010	1,040
592 536 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
592 536 706.300	SALARY & WAGES/LONGEVITY	140	212	150	250	0	250	400	390	410	430	450
592 536 706.350	SALARY & WAGES/PAGER PAY	830	806	575	925	0	925	550	570	590	610	630
592 536 706.500	SALARY & WAGES/RETMT BONUS	0	0	0	0	0	0	0	0	0	0	0
592 536 706.550	SALARY & WAGES/WATER LICENSE BONUS	500	0	500	500	0	500	1,000	0	0	0	0
592 536 706.600	SALARY & WAGES/VACATION	1,140	0	1,150	1,150	0	1,150	1,210	1,250	1,290	1,330	1,370
592 536 707.000	SALARY & WAGES/TEMP-SEASONAL	11,310	4,860	11,225	11,225	3,407	11,225	7,800	710	730	750	770
592 536 709.000	SALARY & WAGES/OVERTIME	600	1,095	650	650	263	650	1,000	1,600	1,650	1,700	1,750
592 536 721.000	FRINGE BENEFITS	18,660	14,338	17,975	17,975	5,411	17,975	19,765	21,050	22,640	22,910	24,660
592 536 721.500	POST RETIREMENT BENEFITS	13,010	13,008	13,725	13,725	6,504	13,725	12,395	14,010	15,740	17,500	19,220
592 536 725.500	MEAL ALLOWANCE	50	28	50	50	0	50	50	50	50	50	50
592 536 740.000	OPERATING SUPPLIES	13,000	3,290	10,000	10,000	3,034	10,000	10,000	10,300	10,610	10,930	11,260
592 536 818.000	CONTRACTUAL SERVICES	38,495	15,015	45,000	45,000	4,232	45,000	45,000	46,350	47,740	49,170	50,650
592 536 850.000	COMMUNICATIONS	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
592 536 920.000	PUBLIC UTILITIES	1,000	674	1,000	1,000	291	1,000	1,000	1,030	1,060	1,090	1,120
592 536 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
592 536 940.000	EQUIPMENT RENTAL - FORCE ACCT	30,000	12,773	45,000	45,000	12,289	45,000	45,000	46,350	47,740	49,170	50,650
592 536 940.100	EQUIPMENT RENTAL - SUPPLEMENTAL	87,050	93,396	48,000	153,880	46,698	153,880	153,880	158,500	163,260	168,160	173,200
Total		247,495	191,146	226,125	332,455	93,487	332,455	332,840	333,530	345,820	357,080	370,060
<u>Mains Maintenance Expenditures</u>												
592 537 706.000	SALARY & WAGES/FULL TIME	37,330	40,345	38,575	38,575	18,751	38,575	41,835	32,330	33,300	34,300	35,320
592 537 706.050	SALARY & WAGES/PART TIME	0	0	0	0	0	0	0	0	0	0	0
592 537 706.100	SALARY & WAGES/SICK	1,430	1,766	1,500	1,500	0	1,500	1,800	1,040	1,080	1,110	1,140
592 537 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
592 537 706.300	SALARY & WAGES/LONGEVITY	120	176	120	220	117	220	195	430	450	470	500
592 537 706.350	SALARY & WAGES/PAGER PAY	720	672	725	775	0	775	715	740	760	780	800
592 537 706.450	SALARY & WAGES/SAFETY INSPECTION BONUS	0	0	0	0	0	0	0	0	0	0	0
592 537 706.550	SALARY & WAGES/WATER LICENSE BONUS	3,000	1,500	2,500	2,500	1,500	2,500	1,500	0	0	0	0
592 537 706.600	SALARY & WAGES/VACATION	0	0	0	0	0	0	0	0	0	0	0
592 537 707.000	SALARY & WAGES/TEMP-SEASONAL	10,290	4,666	10,225	10,225	3,023	10,225	7,105	15,190	15,660	16,120	16,600
592 537 709.000	SALARY & WAGES/OVERTIME	7,980	8,146	6,650	6,650	4,820	6,650	8,125	4,470	4,610	4,740	4,890
592 537 721.000	FRINGE BENEFITS	23,400	19,829	23,875	23,875	9,180	23,875	26,325	25,920	27,850	28,230	30,350
592 537 721.500	POST RETIREMENT BENEFITS	16,320	16,311	18,275	18,275	8,156	18,275	16,500	18,650	20,960	23,300	25,590
592 537 725.500	MEAL ALLOWANCE	460	456	500	500	296	500	500	520	540	560	580
592 537 740.000	OPERATING SUPPLIES	30,500	24,199	35,000	35,000	21,706	35,000	35,000	36,050	37,130	38,240	39,390
592 537 818.000	CONTRACTUAL SERVICES	70,000	18,932	45,000	45,000	370	45,000	45,000	23,280	21,730	18,230	0
592 537 930.000	REPAIRS & MAINTENANCE	5,000	0	15,000	15,000	0	15,000	15,000	15,450	15,910	16,390	16,880
592 537 940.000	EQUIPMENT RENTAL - FORCE ACCT	25,000	20,618	25,000	25,000	15,755	25,000	25,000	25,750	26,520	27,320	28,140
592 537 956.000	MISCELLANEOUS	100	95	0	0	95	0	0	0	0	0	0
592 537 958.000	MEMBERSHIPS & DUES	1,515	1,484	1,000	1,100	1,264	433	1,500	1,550	1,600	1,650	1,700
Total		233,165	159,196	223,945	224,195	85,032	223,528	226,100	201,370	208,100	211,440	201,880

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Meter Maintenance Expenditures</u>												
592 538 706.000	SALARY & WAGES/FULL TIME	30,160	25,467	36,200	36,200	9,759	36,200	39,250	10,580	10,900	11,230	11,570
592 538 706.100	SALARY & WAGES/SICK	1,360	0	1,400	1,400	0	1,400	1,700	340	360	370	380
592 538 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
592 538 706.300	SALARY & WAGES/LONGEVITY	110	0	125	125	0	125	185	140	150	160	170
592 538 706.350	SALARY & WAGES/PAGER PAY	690	0	675	675	0	675	675	700	720	740	760
592 538 706.600	SALARY & WAGES/VACATION	1,360	0	1,300	1,300	0	1,300	1,510	1,560	1,610	1,660	1,710
592 538 707.000	SALARY & WAGES/TEMP-SEASONAL	985	1,042	260	2,860	260	2,860	2,860	11,860	12,220	12,580	12,960
592 538 709.000	SALARY & WAGES/OVERTIME	615	664	500	500	445	500	500	770	800	820	840
592 538 721.000	FRINGE BENEFITS	22,191	17,135	22,425	22,425	7,185	22,425	24,685	14,620	15,740	15,940	17,170
592 538 721.500	POST RETIREMENT BENEFITS	15,470	8,673	17,150	17,150	4,337	17,150	15,485	17,500	19,670	21,870	24,020
592 538 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
592 538 740.000	OPERATING SUPPLIES	61,100	65,714	60,000	60,000	25,782	60,000	60,000	61,800	63,650	65,560	67,530
592 538 818.000	CONTRACTUAL SERVICES	1,200	1,178	1,000	1,000	1,178	1,000	17,500	18,030	18,570	19,130	19,700
592 538 940.000	EQUIPMENT RENTAL - FORCE ACCT	12,000	5,207	12,000	12,000	4,647	12,000	12,000	12,360	12,730	13,110	13,500
Total		147,241	125,079	153,035	155,635	53,592	155,635	176,350	150,260	157,120	163,170	170,310
<u>Service Maintenance Expenditures</u>												
592 539 706.000	SALARY & WAGES/FULL TIME	7,620	8,223	8,250	8,250	3,257	8,250	8,935	2,650	2,730	2,810	2,890
592 539 706.100	SALARY & WAGES/SICK	300	353	350	350	0	350	385	90	90	90	100
592 539 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
592 539 706.300	SALARY & WAGES/LONGEVITY	30	35	25	50	23	50	25	40	40	40	50
592 539 706.350	SALARY & WAGES/PAGER PAY	150	134	150	150	0	150	150	150	150	150	150
592 539 706.550	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0	0	0
592 539 706.600	SALARY & WAGES/VACATION	300	0	300	300	0	300	300	310	320	330	340
592 539 707.000	SALARY & WAGES/TEMP-SEASONAL	1,610	1,639	1,425	1,425	1,461	1,425	1,425	1,470	1,510	1,560	1,610
592 539 709.000	SALARY & WAGES/OVERTIME	1,330	840	1,500	1,500	679	1,500	1,500	1,260	1,290	1,330	1,370
592 539 721.000	FRINGE BENEFITS	4,810	4,192	5,100	5,100	1,881	5,100	5,100	2,520	2,710	2,750	2,960
592 539 721.500	POST RETIREMENT BENEFITS	3,460	3,758	3,900	3,900	1,879	3,900	3,525	3,980	4,470	4,970	5,450
592 539 725.500	MEAL ALLOWANCE	50	40	0	0	40	0	0	0	0	0	0
592 539 740.000	OPERATING SUPPLIES	5,000	2,268	10,000	10,000	441	10,000	10,000	10,300	10,610	10,930	11,260
592 539 818.000	CONTRACTUAL SERVICES	6,150	6,132	12,000	12,000	5,282	12,000	65,000	66,950	68,960	71,030	73,160
592 539 940.000	EQUIPMENT RENTAL - FORCE ACCT	15,000	8,391	15,000	15,000	6,494	15,000	15,000	15,450	15,910	16,390	16,880
Total		45,810	36,006	58,000	58,025	21,438	58,025	111,345	105,170	108,790	112,380	116,220
<u>Hydrant Maintenance Expenditures</u>												
592 540 706.000	SALARY & WAGES/FULL TIME	8,270	8,437	9,025	9,025	3,750	9,025	9,795	6,780	6,980	7,190	7,400
592 540 706.100	SALARY & WAGES/SICK	320	354	325	325	0	325	425	220	230	240	240
592 540 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
592 540 706.300	SALARY & WAGES/LONGEVITY	30	35	50	50	23	50	50	90	100	100	110
592 540 706.350	SALARY & WAGES/PAGER PAY	160	135	175	175	0	175	150	150	150	150	150
592 540 706.550	SALARY & WAGES/WATER LICENSE BONUS	50	0	50	50	0	50	50	0	0	0	0
592 540 706.600	SALARY & WAGES/VACATION	320	0	350	350	0	350	350	360	370	380	390
592 540 707.000	SALARY & WAGES/TEMP-SEASONAL	470	243	1,000	1,000	48	1,000	1,000	0	0	0	0
592 540 709.000	SALARY & WAGES/OVERTIME	390	126	450	450	0	450	450	70	80	80	80
592 540 721.000	FRINGE BENEFITS	5,220	4,311	5,575	5,575	2,164	5,575	6,160	4,580	4,920	4,980	5,360
592 540 721.500	POST RETIREMENT BENEFITS	3,640	3,637	4,275	4,275	1,819	4,275	3,865	4,370	4,910	5,460	5,990
592 540 725.500	MEAL ALLOWANCE	50	0	100	100	0	100	100	100	100	100	100
592 540 740.000	OPERATING SUPPLIES	7,500	5,671	12,500	12,500	84	12,500	12,500	12,880	13,270	13,670	14,080
592 540 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
592 540 930.000	REPAIRS & MAINTENANCE	2,500	0	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
592 540 940.000	EQUIPMENT RENTAL - FORCE ACCT	9,000	1,428	12,000	12,000	1,339	12,000	12,000	12,360	12,730	13,110	13,500
Total		37,920	24,377	50,875	50,875	9,227	50,875	51,895	47,110	49,140	50,920	53,020

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
592 290 965.313	CONTRIBUTION TO 12 CAP IMP DBT FD	71,000	0	72,600	72,600	0	72,600	0	0	0	0	0
592 290 965.316	CONTRIBUTION TO 2015 LTGO CAP IMP DBT FD	237,890	0	226,640	226,640	0	226,640	223,000	220,000	0	0	0
592 290 965.560	CONTRIBUTION TO W/S CAPITAL IMP FUND	250,000	0	800,000	800,000	125,000	550,000	800,000	800,000	800,000	800,000	800,000
313 905 991.000	PRINCIPAL - 2012 LTGO CAP IMP REF BONDS	65,000	65,000	70,000	70,000	0	70,000	0	70,000	0	0	0
316 905 991.592	PRINCIPAL - 2015 LTGO CAP IMP BONDS	205,000	205,000	205,000	205,000	205,000	205,000	210,000	220,000	0	0	0
592 000 140.000	MACHINERY & EQUIPMENT	0	11,985	0	0	0	0	0	25,000	25,000	25,000	25,000
592 000 142.000	OFFCE / COMPUTER EQUIPMENT	0	0	0	0	0	0	0	25,000	25,000	25,000	25,000
592 000 143.000	MAINS, HYDRANTS & VALVES	60,000	11,984	0	0	4,920	0	0	0	0	0	0
592 000 144.000	SERVICE LINES & VALVES	0	0	0	0	0	0	0	0	0	0	0
592 000 145.000	WATER METERS	0	0	2,200,000	2,200,000	0	2,200,000	0	10,000	10,000	10,000	10,000
592 000 148.000	RADIO EQUIPMENT	0	0	0	0	0	0	0	10,000	10,000	10,000	10,000
592 000 149.000	MINOR EQUIPMENT	30,000	0	30,000	30,000	5,815	30,000	0	5,000	5,000	5,000	5,000
592 000 152.000	INFRASTRUCTURE REPLACEMENT	415,000	912,400	800,050	800,050	0	800,050	0	800,600	800,400	800,200	800,200
Total		1,333,890	1,206,369	4,404,290	4,404,290	340,735	4,154,290	1,233,000	2,185,600	1,675,400	1,675,200	1,675,200
WATER / SEWER OPERATING FUND EXPENDITURE GRAND TOTAL		5,073,731	4,853,089	5,139,085	5,261,065	2,633,909	5,810,398	5,382,260	5,443,135	5,604,815	5,769,165	5,932,175
WATER / SEWER OPERATING FUND RETAINED EARNINGS BALANCE												
BEGINNING UNRESTRICTED EQUITY		4,164,426	4,164,426	4,164,426	4,164,426	4,164,426	4,164,426	3,220,133	2,836,698	2,228,633	1,608,428	977,763
CURRENT-YEAR REVENUES		5,075,161	4,593,447	5,139,085	5,261,065	2,966,464	4,866,105	5,382,260	5,443,135	5,604,815	5,769,165	5,932,175
CURRENT-YEAR EXPENDITURES		(5,073,731)	(4,853,089)	(5,139,085)	(5,261,065)	(2,633,909)	(5,810,398)	(5,382,260)	(5,443,135)	(5,604,815)	(5,769,165)	(5,932,175)
CURRENT-YEAR RETAINED EARNINGS		1,430	(259,641)	0	0	332,555	(944,293)	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		(359,496)	0	(273,980)	(395,960)	0	0	(383,435)	(608,065)	(620,205)	(630,665)	(635,115)
ENDING UNRESTRICTED EQUITY		3,806,360	3,904,785	3,890,446	3,768,466	4,496,981	3,220,133	2,836,698	2,228,633	1,608,428	977,763	342,648

The provisions of Act 381 of 1996 establishing Brownfield Authorities permit the continuing capture of taxes in any district for up to 5 years beyond the final reimbursement of site remediation costs to the developer. One of the four Brownfield districts in the city has made such final payments and, under the act, the continuing tax capture receipts are required to be deposited to a Local Site Remediation Revolving Fund. The city's Fund # 643 has been established for this purpose as a means to accumulate resources to provide for future financing of other contaminated sites in need of clean up.

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BROWNFIELD SITE REMEDIATION FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23			2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	
		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	INTEREST ON INVESTMENTS	50	0	50	50	0	50	60	70	70	70	
643 000 675.243	CONTRIBUTION FROM BROWNFLD OPER FUND	0	0	0	0	0	0	0	0	0	0	
643 000 699.000	APPROP. OF PY FUND BALANCE	0	0	0	0	0	0	0	0	0	0	
Brownfield - Mill Street Towns												
643 004 548.000	STATE GRANT - MDEQ	97,956	0	0	0	0	100,000	0	0	0	0	
BROWNFIELD SITE REMEDIATION FUND REVENUE GRAND TOTAL		98,006	0	50	50	0	100,050	50	60	70	70	
BROWNFIELD SITE REMEDIATION FUND EXPENDITURES												
643 290 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	
643 290 965.243	CONTRIB TO BROWNFIELD OPERATING FUND	0	0	0	0	0	0	0	0	0	0	
643 290 962.000	RESERVE FOR CONTINGENCY	50	0	50	50	0	0	50	60	70	70	
Brownfield - Mill Street Towns												
643 650 971.255	CAP OUTLAY/BROWNFIELD	97,956	0	0	0	0	100,000	0	0	0	0	
BROWNFIELD SITE REMEDIATION FUND EXPENDITURE GRAND TOTAL		98,006	0	50	50	0	100,000	50	60	70	70	
BROWNFIELD SITE REMEDIATION FUND BALANCE												
	BEGINNING SURPLUS (OR DEFICIT)	122,332	122,332	122,332	122,332	122,332	122,332	122,382	122,432	122,492	122,562	122,632
	CURRENT-YEAR REVENUES	98,006	0	50	50	0	100,050	50	60	70	70	70
	CURRENT-YEAR EXPENDITURES	(98,006)	0	(50)	(50)	0	(100,000)	(50)	(60)	(70)	(70)	(70)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	0	0	0	0	50	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS	50	0	50	50	0	0	50	60	70	70	70
	ENDING SURPLUS (OR DEFICIT)	122,382	122,332	122,382	122,382	122,332	122,382	122,432	122,492	122,562	122,632	122,702

The Equipment Fund purchases, operates and maintains the City's equipment fleet and certain non-vehicular equipment.

The Equipment Fund receives revenue from equipment rents paid by each City operating fund which uses the equipment. Force accounting in this fashion is mandatory for expenses related to the city's street system which is financed by return of gas and weight tax collections from the State of Michigan. For other operating funds the force accounting is maintained on a voluntary basis.

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EQUIPMENT FUND

BUDGET

Account #	Account Title	2021 /22		2022 /23			2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	
		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	0	750	750	770	790	810	830
661 000 675.050	CONTRIBUTIONS/PLYMOUTH TWP	0	0	0	0	0	18,930	0	0	0	0	0
661 000 675.208	CONTRIBUTIONS FROM RECREATION FUND	18,930	18,930	18,930	18,930	9,465	721,590	18,930	18,930	18,930	18,930	18,930
661 000 676.000	RENTAL FEES - FORCE ACCT	692,770	482,735	721,590	721,590	336,212	590	721,315	733,800	755,820	778,510	801,860
661 000 676.100	RENTAL FEES - FORCE ACCT - HOUSING	590	0	590	590	0	269,398	590	610	630	650	670
661 000 676.200	RENTAL FEES - FORCE ACCT - SUPPLEMENTAL	91,499	99,396	54,000	269,398	49,698	0	269,398	353,170	247,400	254,830	262,470
661 000 677.000	TOWNSHIP VEHICLE MAINTENANCE	0	0	0	0	0	1,000	0	0	0	0	0
661 000 680.000	OTHER INCOME	1,000	10	1,000	1,000	0	0	1,000	1,030	1,060	1,090	1,120
661 000 681.000	EXPENSE REIMBURSEMENTS	0	0	0	0	0	42,000	0	0	0	0	0
661 000 683.000	GAIN/LOSS ON SALE OF EQUIPMENT	28,780	28,740	5,000	42,000	12,020	11,480	5,000	5,150	5,300	5,460	5,620
661 000 684.200	BUILDING RENTAL - MSD MECHANIC 'S BAY	11,480	11,475	11,480	11,480	5,738	0	11,480	11,480	11,480	11,480	11,480
661 000 685.000	INSURANCE PROCEEDS	20,000	15,600	0	0	0	0	0	0	0	0	0
661 000 699.000	APPROP OF PR YR SURPLUS	24,690	0	0	0	0	0	0	0	0	0	0
EQUIPMENT FUND REVENUE GRAND TOTAL		890,489	656,886	813,340	1,065,738	413,132	1,065,738	1,028,463	1,124,940	1,041,410	1,071,760	1,102,980

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		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												
<u>Administration Expenditures</u>												
661 290 706.000	SALARY & WAGES/FULL TIME	7,165	7,477	5,375	5,375	4,188	5,375	5,820	5,990	6,170	6,360	6,550
661 290 706.100	SALARY & WAGES/SICK	160	0	200	200	0	200	250	260	270	280	290
661 290 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
661 290 706.300	SALARY & WAGES/LONGEVITY	20	0	50	50	0	50	50	50	50	50	50
661 290 706.350	SALARY & WAGES/PAGER PAY	80	0	100	100	0	100	100	100	100	100	100
661 290 706.600	SALARY & WAGES/VACATION	160	0	200	200	0	200	225	0	0	0	0
661 290 707.000	SALARY & WAGES/TEMP-SEASONAL	2,740	2,755	2,000	2,000	2,349	2,500	2,775	2,860	2,950	3,040	3,130
661 290 709.000	SALARY & WAGES/OVERTIME	80	45	100	125	35	125	125	130	130	130	130
661 290 721.000	FRINGE BENEFITS	3,965	4,096	3,325	3,325	2,549	3,325	3,660	3,770	3,880	4,000	4,120
661 290 721.500	POST RETIREMENT BENEFITS	1,740	1,732	2,550	2,550	866	2,550	2,295	2,590	2,910	3,230	3,540
661 290 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
661 290 740.000	OPERATING SUPPLIES	110,000	118,775	110,000	110,000	42,301	110,000	112,000	115,360	118,820	122,380	126,050
661 290 745.000	FUEL AND OIL	78,000	77,957	70,000	70,000	22,183	70,000	85,400	80,000	82,400	84,870	87,420
661 290 750.000	OPERATING SUPPLIES/COMPUTER SOFTWARE	500	0	500	500	0	500	500	520	540	560	580
661 290 760.000	OPERATING SUPPLIES/TOOLS	500	0	500	500	0	500	500	520	540	560	580
661 290 815.000	ADMINISTRATIVE SERVICES	59,710	59,710	61,500	61,500	29,855	61,500	63,350	65,250	67,210	69,230	71,310
661 290 818.000	CONTRACTUAL SERVICES	100,000	67,024	97,000	97,000	27,569	97,000	85,000	87,550	90,180	92,890	95,680
661 290 850.000	COMMUNICATIONS	7,000	2,343	7,000	7,000	1,196	7,000	5,000	5,150	5,300	5,460	5,620
661 290 860.000	TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0
661 290 864.000	CONFERENCES & MEETINGS	500	0	500	500	0	500	500	520	540	560	580
661 290 910.000	INSURANCE & BONDS	59,000	63,917	59,000	59,000	29,500	59,000	59,000	60,770	62,590	64,470	66,400
661 290 930.000	REPAIRS & MAINTENANCE	25,000	18,032	25,000	25,000	2,119	25,000	25,000	25,750	26,520	27,320	28,140
661 290 939.000	EQUIPMENT RENTAL	1,000	825	1,000	1,200	0	6,000	1,000	1,030	1,060	1,090	1,120
661 290 940.000	EQUIPMENT RENTAL - FORCE ACCT	3,000	432	3,000	3,000	432	3,000	3,000	3,090	3,180	3,280	3,380
661 290 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	1,030	1,060	1,090	1,120
661 290 957.000	TRAINING EXPENSE	25	22	0	0	0	0	0	0	0	0	0
661 290 959.000	DEPRECIATION	290,000	290,000	290,000	290,000	145,000	290,000	290,000	298,700	307,660	316,890	326,400
661 290 962.000	RESERVE FOR CONTINGENCY	111,468	0	34,765	286,588	0	0	34,765	38,230	40,250	41,800	49,650
661 290 977.000	CAP OUTLAY/EQUIPMENT	25	22	0	150	0	150	217,045	299,874	195,341	211,585	211,899
661 290 996.000	INTEREST ON CAPITAL LEASES	28,651	28,651	39,675	39,875	21,832	39,875	31,103	25,846	21,759	10,535	9,141
Total		890,489	743,815	813,340	1,065,738	331,975	784,450	1,028,463	1,124,940	1,041,410	1,071,760	1,102,980

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected 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	0
661 000 140.000	MACHINERY & EQUIPMENT	92,500	23,400	9,650	9,650	13,800	9,650	17,750	50,000	50,000	50,000	10,000
661 000 140.500	COMPUTER EQUIPMENT	25,000	24,865	30,000	30,000	9,148	30,000	45,000	5,000	5,000	10,000	5,000
661 000 141.000	VEHICLES	297,000	232,074	440,000	440,000	0	440,000	108,000	100,000	50,000	50,000	20,000
661 000 141.500	FINANCED VEHICLES	121,560	0	301,780	301,780	0	121,546	282,565	168,690	154,977	332,076	48,468
Total		536,060	280,329	781,430	781,430	22,948	601,196	453,315	323,690	259,977	442,076	83,468
EQUIPMENT FUND EXPENDITURE GRAND TOTAL		890,489	743,815	813,340	1,065,738	331,975	784,450	1,028,463	1,124,940	1,041,410	1,071,760	1,102,980
EQUIPMENT FUND RETAINED EARNINGS BALANCE												
BEGINNING UNRESTRICTED EQUITY		714,416	714,416	714,416	714,416	917,028	917,028	1,198,316	1,233,081	1,271,311	1,311,561	1,353,361
CURRENT-YEAR REVENUES		890,489	656,886	813,340	1,065,738	413,132	1,065,738	1,028,463	1,124,940	1,041,410	1,071,760	1,102,980
CURRENT-YEAR EXPENDITURES		(890,489)	(743,815)	(813,340)	(1,065,738)	(331,975)	(784,450)	(1,028,463)	(1,124,940)	(1,041,410)	(1,071,760)	(1,102,980)
CURRENT-YEAR RETAINED EARNINGS		0	(86,929)	0	0	81,157	281,288	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS		86,778	0	34,765	286,588	0	0	34,765	38,230	40,250	41,800	49,650
ENDING UNRESTRICTED EQUITY		801,194	627,487	749,181	1,001,004	998,186	1,198,316	1,233,081	1,271,311	1,311,561	1,353,361	1,403,011

APPENDIX A

Glossary of Financial Terms

GLOSSARY OF FINANCIAL TERMS

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

Accrued Expenditures: Expenses incurred but payment is not due until a later date.

ADA: The Americans with Disabilities Act is federal legislation intended to make American society more accessible for individuals with disabilities.

Annual Financial Report: A governmental unit's official annual report prepared according to governmental accounting standards and published as a matter of public record.

Assessed Value: The assessed value is determined by a property's market value. Set by the assessor, the assessed value when multiplied by two will give an approximate market value of the property. The assessor is constitutionally required to set the assessed value at 50% of the usual selling price or true cash value of the property.

Assigned Fund Balance: The portion of fund balance that represents resources that are intended to be used by the City for specific purposes but are not restricted or committed. These assignments are made by the City Manager and Finance Director.

Audit: Assessment prepared by an independent certified public accountant (CPA). The primary objective of an audit is to determine if the city's financial statements present fairly the city's financial position and results of operations in conformity with generally accepted accounting principles (GAAP). In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

General Obligation (GO) Bond: A municipal bond in which the bond repayments (interest and principal) are guaranteed by the total revenue generated by the relevant government entity or agency

Limited Tax General Obligation (LTGO) Bond: A municipal bond that is guaranteed by the municipal government's pledge to use all legal resources, including the levying of property taxes up to a set statutory limit. If a municipality exhausts the property tax resources for bond repayment within that limit, other revenue sources must be used for bond repayment.

Unlimited Tax General Obligation (UTGO) Bond: A municipal bond that comes with similar features as the limited-tax version, but with no limit on the property tax increase

Bonded Debt: Portion of indebtedness represented by outstanding bonds.

Budget: An annual proposal that outlines anticipated revenues and designates program expenditures for the upcoming fiscal year.

Budget Amendment: The mechanism used to revise the working budget to reflect changes that occur throughout the fiscal year.

Capital Assets: Assets of a long-term nature which are intended to continue to be held or used, such as land, buildings, machinery and equipment.

Capital Expenditure: Funds used by the government to acquire, upgrade, and maintain physical assets such as property, buildings, an industrial plant, technology, or equipment

Capital Improvement Program (C.I.P): A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

Component Unit: Legally separate organizations for which the elected officials of the agency are financially accountable. In addition, component units can be other organizations of which the nature and significance of their relationship with the agency is such that exclusion of these organizations from the agency's financial statements would be misleading.

Debt Service Fund: A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's general obligation bonds.

Departments: Functional areas of the City to provide certain services to the citizens.

Enterprise Fund: A fund used to account for operations that are financed and operated in a manner similar to private business enterprises. These funds provide services to the general public.

Expenditures: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between fund assets and fund liabilities.

General Fund: The general operating fund is used to account for all financial resources except those required to be accounted for in another fund.

Headlee Amendment: As part of a 1978 amendment to the Michigan constitution, when the annual growth on existing property is greater than the rate of inflation, a local unit's millage rate is rolled back so the resulting growth in property tax revenue communitywide is the rate of inflation. Units of government are now required to annually calculate a Headlee rollback factor.

International City/County Management Association (ICMA): An association of professional city and county managers and other employees who serve local governments.

Internal Service Fund: A fund used to account for operations that are financed and operated in a manner similar to private business enterprises. These funds are used to account for the financing of goods and services provided by one department to other departments within the City.

Liability: Amounts owed for items received, services rendered, expenses incurred, assets acquired, and construction performed, and/or amounts received but not as yet earned.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Municipal Employee Retirement System (MERS): The Michigan Municipal Employees Retirement System is a multiple employer statewide public employee retirement plan created to provide retirement and survivor and disability benefits to local government employees.

Millage: The amount per \$1,000 of property value that is used to calculate local property taxes. Assigned millage rates are multiplied by the total taxable value of the property in order to arrive at the property taxes.

Modified Accrual Basis: A basis of accounting where revenue is recorded when measurable and available, and expenditures are recorded when a liability is incurred.

Obligations: Amounts which a government may be legally required to meet out of its resources. They include actual liabilities and encumbrances not yet paid.

Other Post-Employment Benefits (O.P.E.B): Benefits, other than pensions, that a state or local government employee receives as part of his or her package of retirement benefits. This is typically healthcare coverage.

Proposal A: A constitutional amendment passed in 1994, Proposal "A" established "Taxable Value" as the basis for the calculation of property taxes. Increases in Taxable Value (following increases for additions and losses) are limited to the percent change in the rate of inflation or 5% whichever is less.

Revenues: Sources of income that finances the operations of government.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to be expended for specified purposes.

State Equalized Value (S.E.V): The assessed value that has been adjusted following county and state equalization. The County Board of Commissioners and the Michigan State Tax Commission must review local assessments and adjust (equalize) them if they are above or below the constitutional 50% level of assessment.

Taxable Value: A property's taxable value is the value used for determining the property owner's tax liability. Multiplying the taxable value by the local millage rate will determine your tax liability. Taxable value increases from year to year by the rate of inflation or 5%, whichever is lower. Transfers of ownership and improvements to the property will increase the taxable value more than the rate of inflation but never more than the assessed value.

Transfers: All inter-fund transactions except loans or advances, and reimbursements.

APPENDIX B

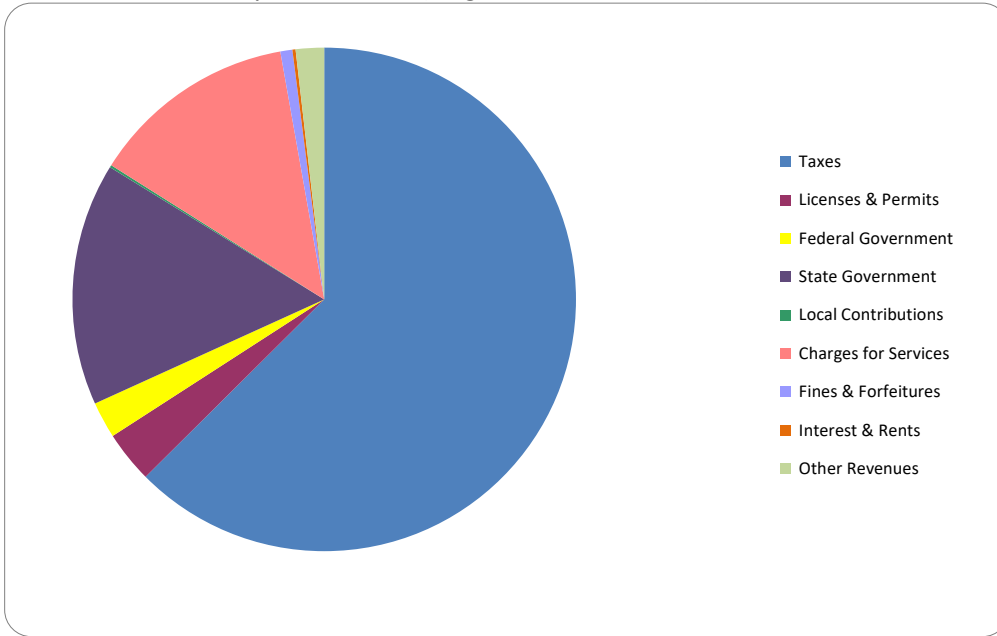
City of Plymouth Dashboard & Municipal Financial Summary

Performance Dashboard

Local Unit Name: City of Plymouth
Local Unit Code: 82-2220

	2020	2021	Trend	Performance
Fiscal Stability				
Annual General Fund expenditures per capita	\$1,524	\$1,642	↑ 7.8%	Negative
Fund Balance as % of annual General Fund expenditures	19.1%	23.6%	↑ 23.5%	Positive
Unfunded pension & OPEB liability, as a % of annual General Fund revenue	181%	161%	↓ -11.0%	Positive
Debt burden per capita	\$1,395	\$1,195	↓ -14.3%	Positive
Percentage of road funding provided by the General Fund	0.0%	0.0%	→ 0.0%	Neutral
Ratio of pensioners to employees	0.97	0.92	↓ -4.9%	Positive
Number of services delivered via cooperative venture	4	4	→ 0.0%	Neutral
Economic Strength				
% of community with access to high speed broadband	100%	100%	→ 0.0%	Neutral
% of community age 25+ with Bachelor's degree or higher	57%	59%	↑ 4.6%	Positive
Average age of critical infrastructure (years)	37.3	36.8	↓ -1.3%	Positive
Public Safety				
Violent crimes per thousand	1	1	↓ -12.4%	Positive
Property crimes per thousand	6	7	↑ 13.3%	Negative
Traffic injuries or fatalities	9	56	↑ 522.2%	Negative
Quality of Life				
Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets	1.92	1.92	→ 0.0%	Neutral
Percent of General Fund expenditures committed to arts, culture and recreation	7.9%	6.2%	↓ -21.7%	Neutral
Acres of parks per thousand residents	0.3	0.3	↑ 2.2%	Positive
Percent of community with access to curbside recycling	100%	100%	→ 0.0%	Neutral

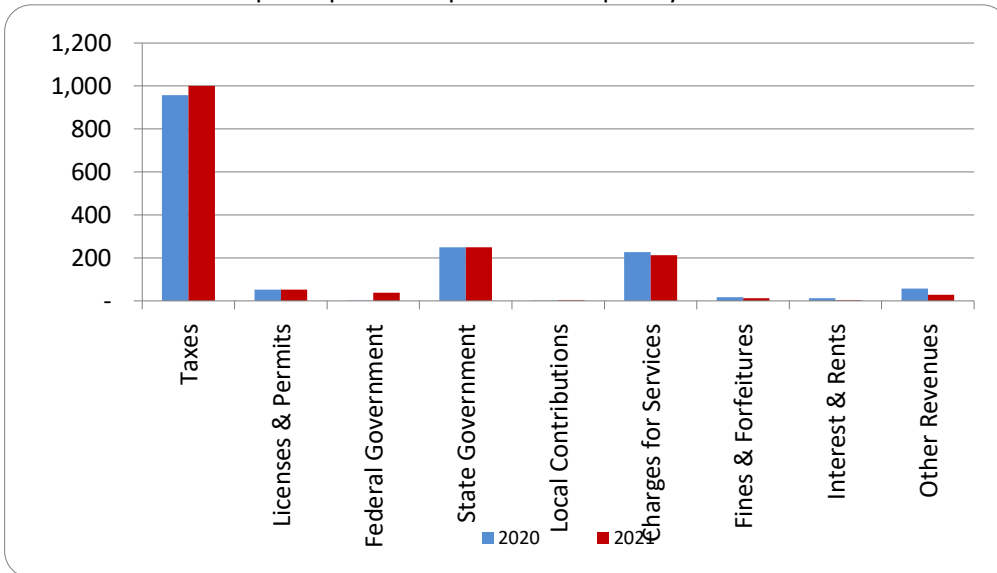
1. Where our money comes from (all governmental funds)



2. Compared to the prior year

	<u>2020</u>	<u>2021</u>	<u>% change</u>
Taxes	\$ 8,977,583	\$ 9,169,715	2.14%
Licenses & Permits	484,706	486,609	0.39%
Federal Government	10,207	342,969	3260.22%
State Government	2,337,024	2,283,733	-2.28%
Local Contributions	15,491	21,813	40.81%
Charges for Services	2,122,777	1,943,929	-8.43%
Fines & Forfeitures	167,223	113,169	-32.32%
Interest & Rents	114,318	29,583	-74.12%
Other Revenues	537,598	266,579	-50.41%
Total Revenues	\$ 14,766,927	\$ 14,658,099	-0.74%

3. Revenue sources per capita - compared to the prior year



4. Historical trends of individual sources



Commentary:

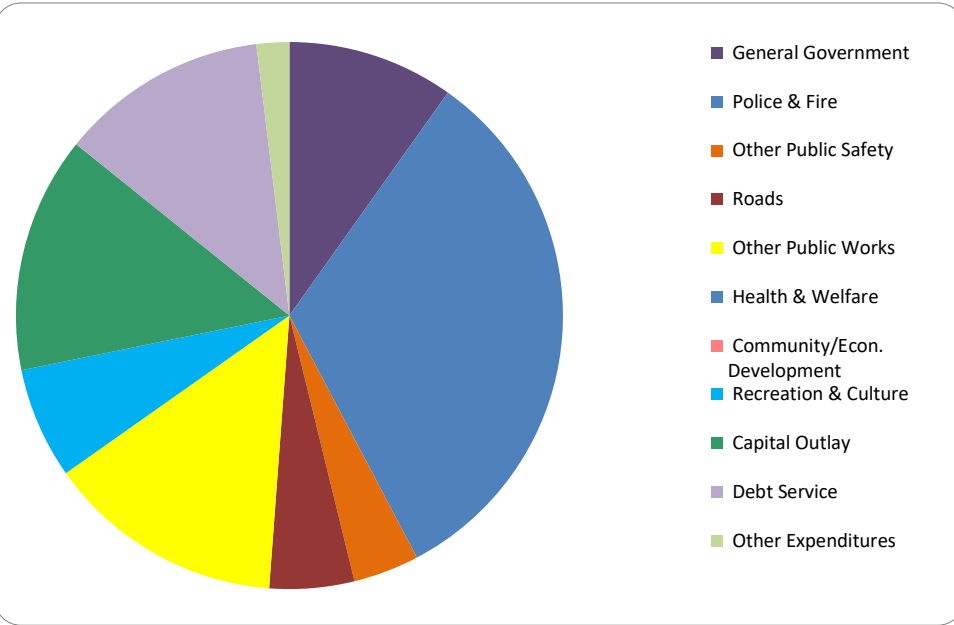
For more information on our unit's finances, contact John F. Scanlon, Finance Director / Treasurer at (734) 453-1234.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Plymouth (82-2220)

EXPENDITURES

1. Where we spend our money (all governmental funds)

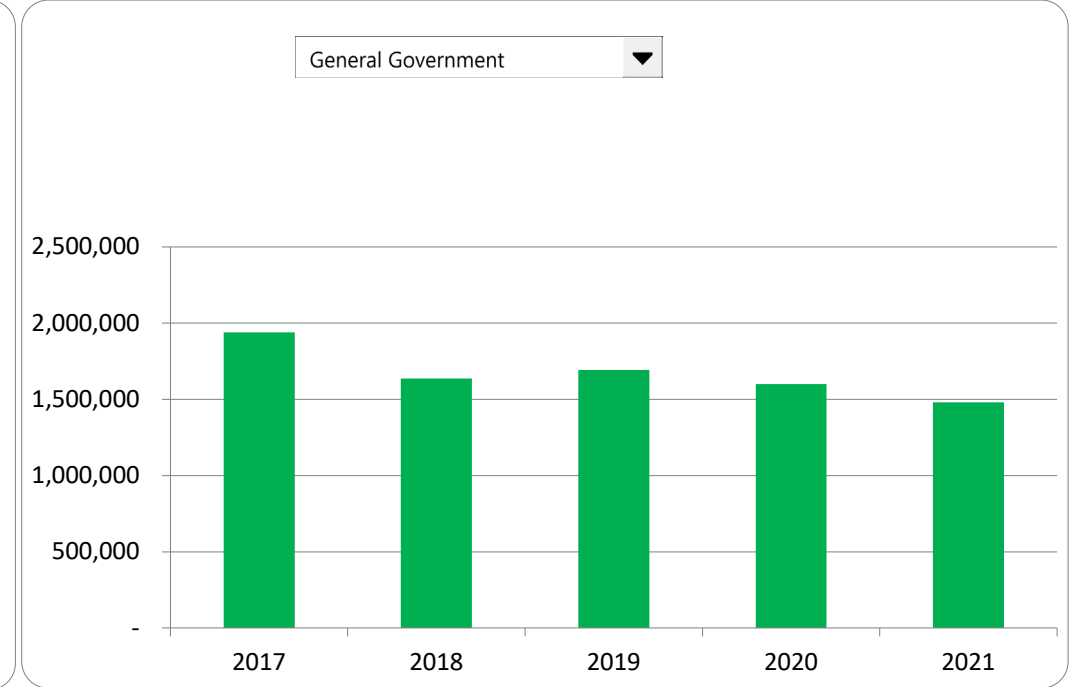
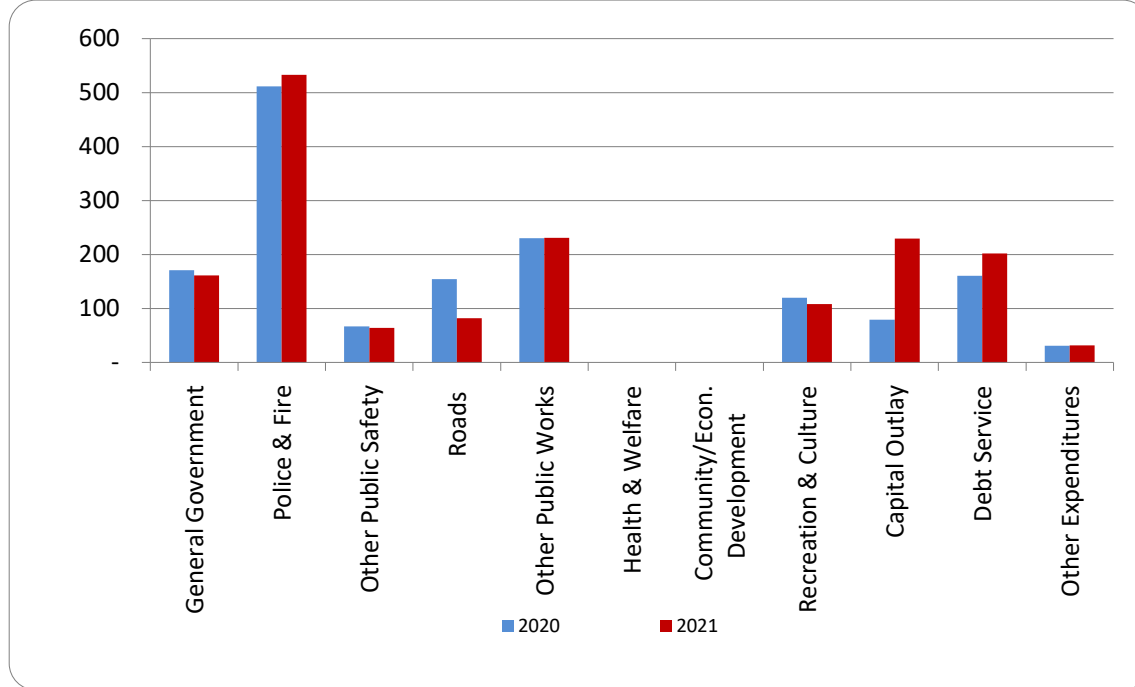
2. Compared to the prior year



	2020	2021	% change
General Government	\$ 1,600,879	\$ 1,481,286	-7.47%
Police & Fire	4,792,797	4,885,215	1.93%
Other Public Safety	624,627	586,742	-6.07%
Roads	1,447,929	753,714	-47.95%
Other Public Works	2,153,466	2,114,797	-1.80%
Health & Welfare	-	-	N/A
Community/Econ. Development	-	-	N/A
Recreation & Culture	1,121,735	989,539	-11.78%
Capital Outlay	740,169	2,104,382	184.31%
Debt Service	1,505,013	1,851,200	23.00%
Other Expenditures	288,752	291,328	0.89%
Total Expenditures	\$ 14,275,367	\$ 15,058,203	5.48%

3. Spending per capita - compared to the prior year

4. Historical trends of individual departments:



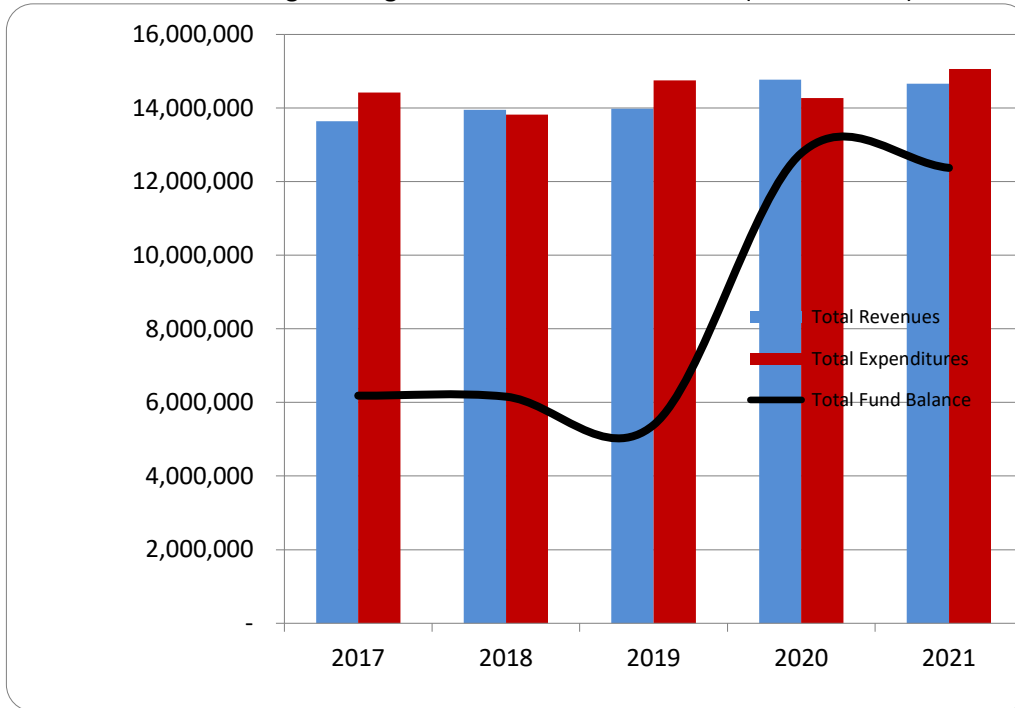
Commentary:

For more information on our unit's finances, contact John F. Scanlon, Finance Director / Treasurer at (734) 453-1234.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Plymouth (82-2220)

FINANCIAL POSITION

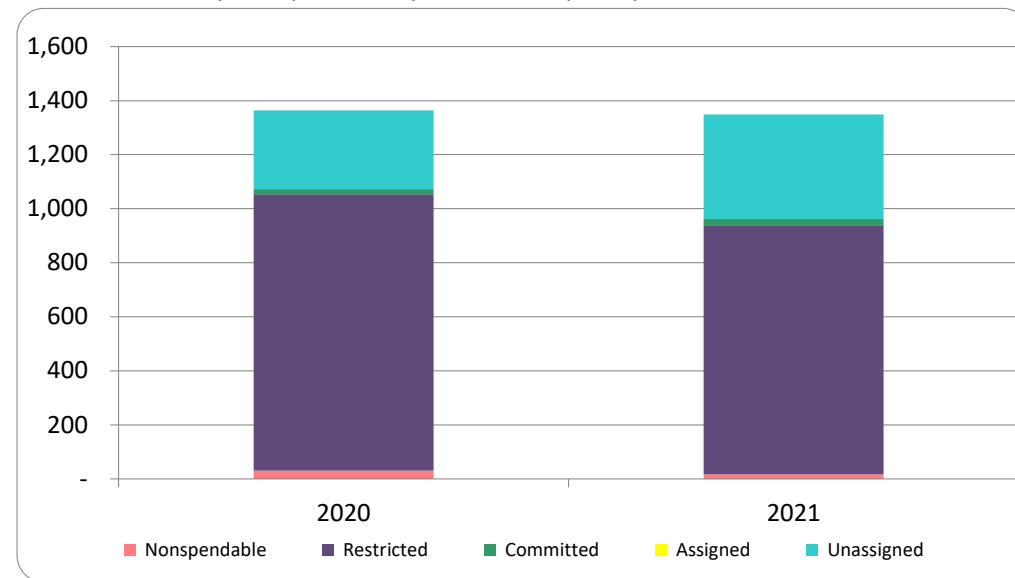
1. How have we managed our governmental fund resources (fund balance)?



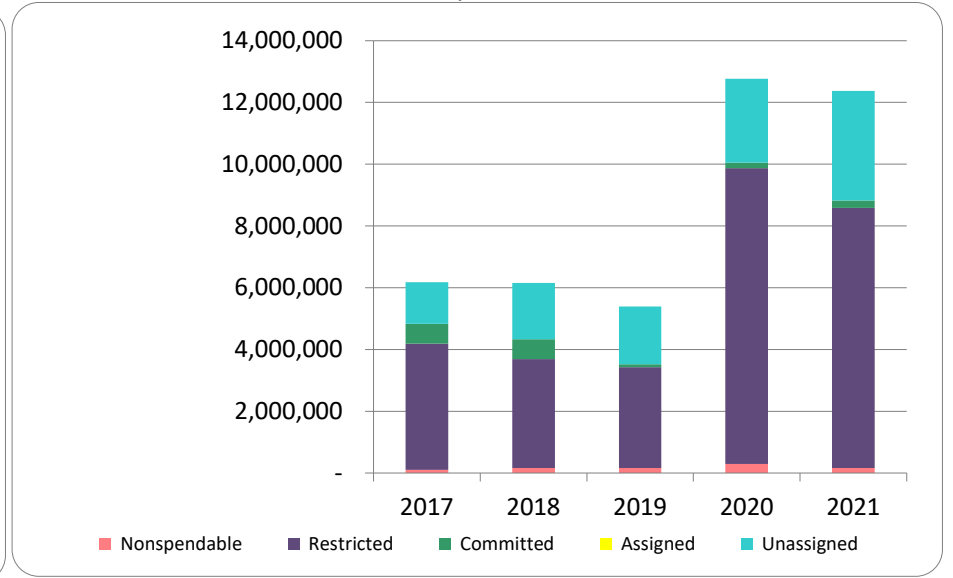
2. Compared to the prior year

	2020	2021	% change
Revenue	14,766,927	14,658,099	-0.74%
Expenditures	14,275,367	15,058,203	5.48%
Surplus (shortfall)	491,560	(400,104)	-181.39%
Fund balance, by component:			
Nonspendable	292,372	163,653	-44.03%
Restricted	9,576,347	8,426,074	-12.01%
Committed	182,765	237,823	30.13%
Assigned	-	-	N/A
Unassigned	2,722,817	3,546,647	30.26%
total fund balance	12,774,301	12,374,197	-3.13%

3. Fund balance per capita - compared to the prior year



4. Historical trends of individual components



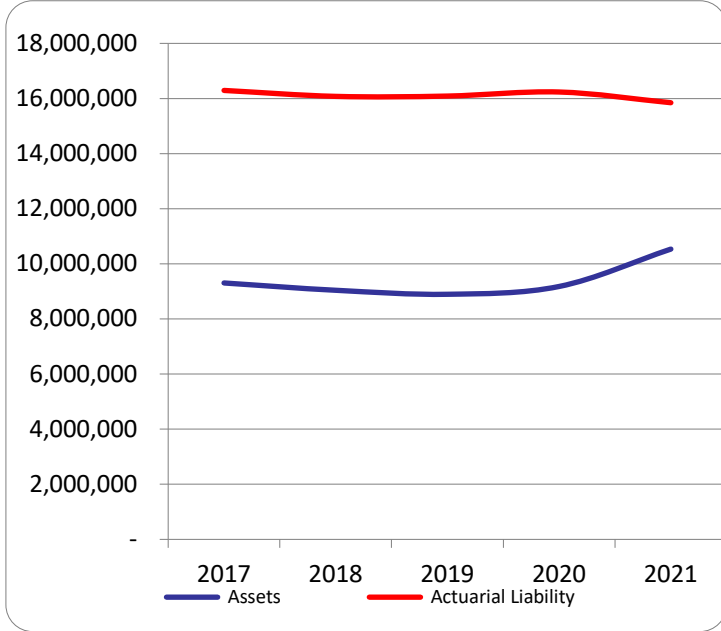
Commentary:

For more information on our unit's finances, contact John F. Scanlon, Finance Director / Treasurer at (734) 453-1234.

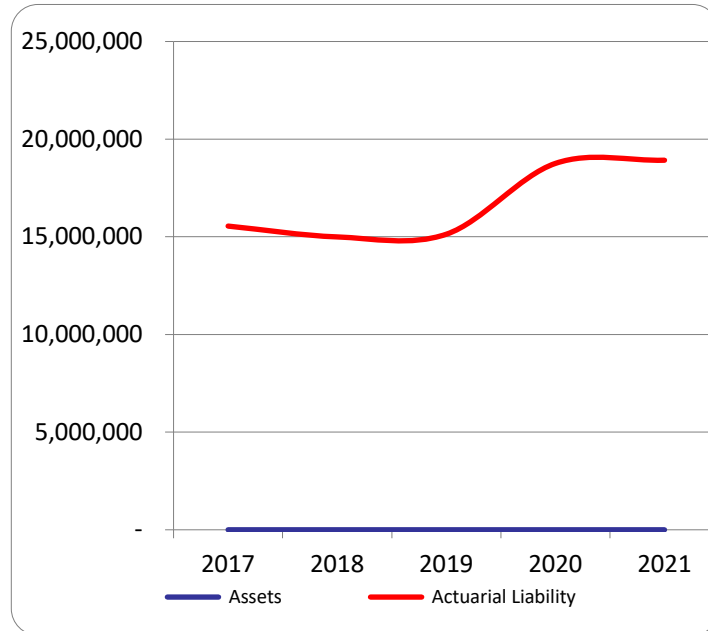
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Plymouth (82-2220)

OTHER LONG TERM OBLIGATIONS

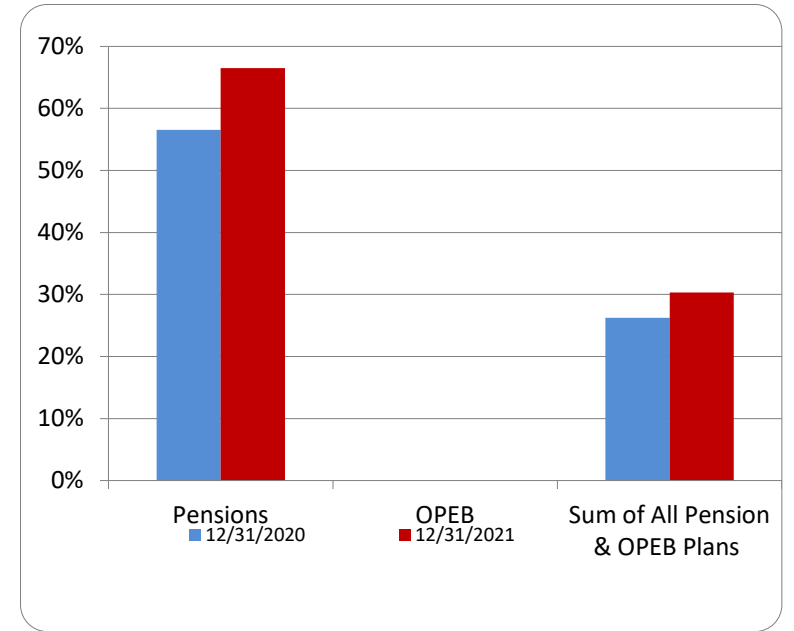
1. Pension funding status



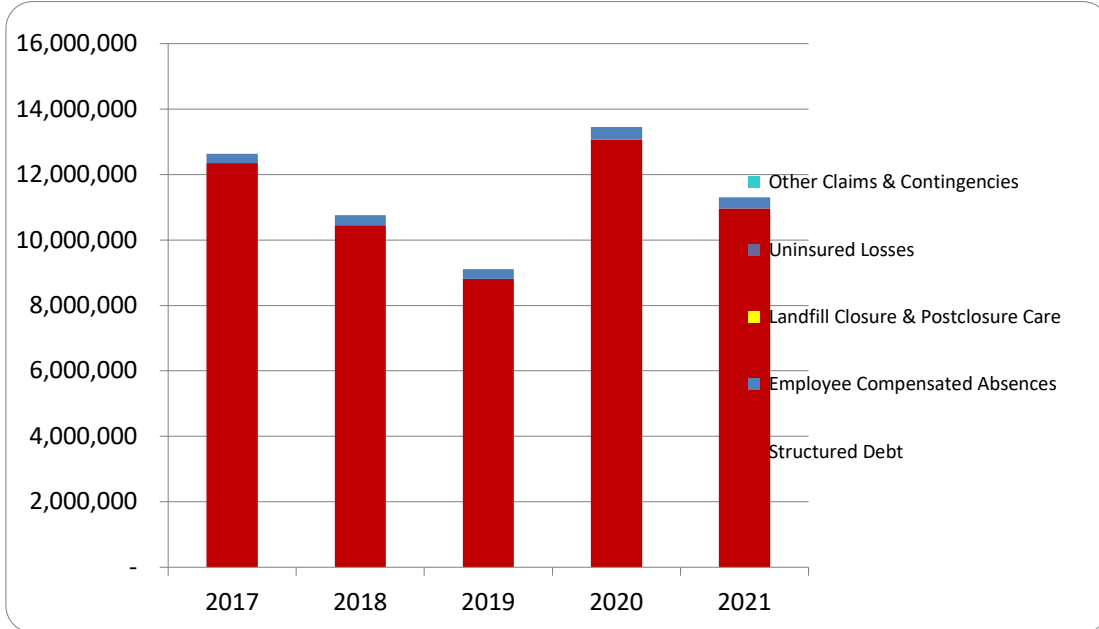
2. Retiree Health care funding status



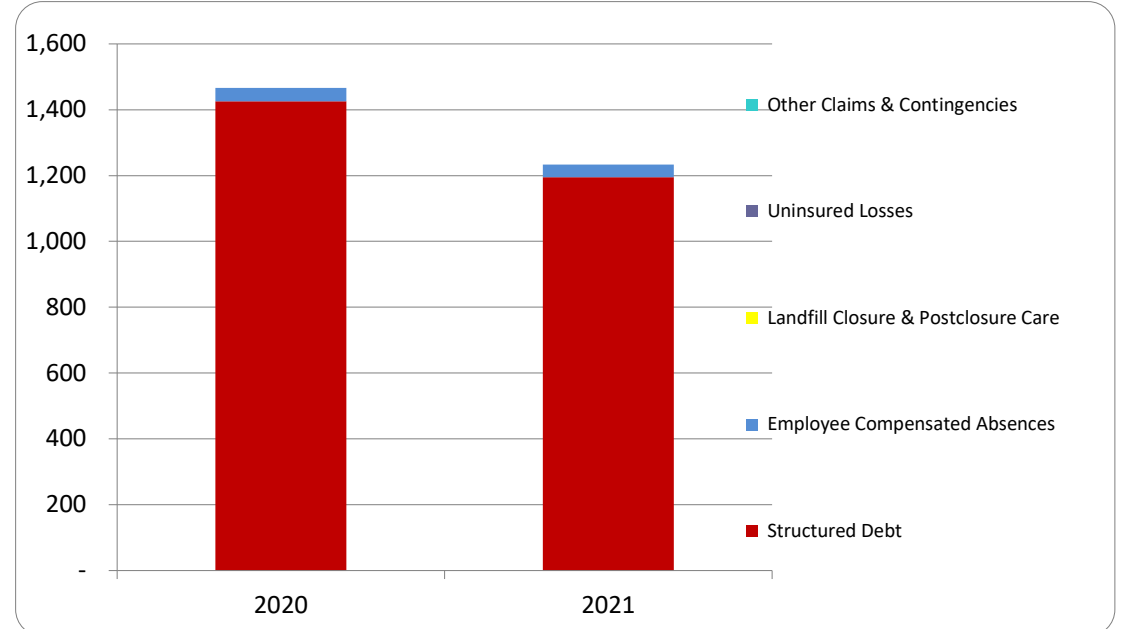
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



Commentary:

For more information on our unit's finances, contact John F. Scanlon, Finance Director / Treasurer at (734) 453-1234.

APPENDIX C

City of Plymouth F65 Report Local Unit Fiscal Report

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
LICENSES AND PERMITS								
Business Licenses and Permits	476-489	\$3,700.00	\$2,761.00					T99 \$2,761.00
Non-Business Licenses and Permits	490-500			\$454,271.00				T99 \$454,271.00
TOTAL LICENSES AND PERMITS		\$3,700.00	\$2,761.00	\$454,271.00				\$457,032.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
FEDERAL GRANTS								
General Government	502	\$200,000.00	\$89,907.00	\$25,000.00				B89 \$114,907.00
Public Safety	505							B89
Sanitation	513							B89
Health and/or Hospitals	516							B42
Welfare	519							B79
Culture and Recreation	523							B89
Housing & Community Development	522							B50
All Other Federal Aid Grants	501-538 Except Above							B89
TOTAL FEDERAL GRANTS		\$200,000.00	\$89,907.00	\$25,000.00				\$114,907.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
STATE GRANTS								
State Revenue Sharing	574	\$1,198,048.00	\$1,384,242.00					C89 \$1,384,242.00
Public Safety	543-545, 547, 570							C89
Streets and Highways (Act 51)	546			\$1,018,312.00				C46 \$1,018,312.00
Streets and Highways (Non-Act 51)	546							C46
Sanitation	552							C89

Health	555							C42	
Welfare	555							C79	
Culture and Recreation	566							C89	
Other General/All Other State Aid Grants	540-579 Except Above			\$349,471.00			\$1,873.00	C89	\$351,344.00
TOTAL STATE GRANTS		\$1,198,048.00	\$1,384,242.00	\$1,367,783.00			\$1,873.00		\$2,753,898.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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CONTRIBUTIONS FROM LOCAL UNITS

General Government	581-599							D89	
Public Safety	581-599							D89	
Streets and Highways	581-599							D46	
Sanitation	581-599							D89	
Health and/or Hospitals	581-599							D42	
Welfare	581-599							D79	
Culture and Recreation	581-599							D89	
Housing & Community Development	581-599							D50	
Gas, Water, and Electric Utilities	581-599							D89	
Transit	581-599							D94	
All Other	580-599 Except Above							D89	
TOTAL CONTRIBUTIONS FROM LOCAL UNITS									

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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CHARGES FOR SERVICES

All Other Services Rendered Charges	626-637	\$1,149,010.00	\$1,137,195.00	\$1,356,785.00	\$4,554,855.00	\$0.00	\$68,316.00	A89	\$7,117,151.00
Parking Facilities (garages, meters, etc.)	652				\$0.00	\$0.00		A60	\$0.00

All Other Sales, Use, & Admission Fees	638-651, 653, 654				\$0.00	\$0.00		A89	\$0.00
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All Other Fees	600-654 Except Above				\$0.00	\$0.00		A89	\$0.00
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TOTAL CHARGES FOR SERVICES		\$1,149,010.00	\$1,137,195.00	\$1,356,785.00	\$4,554,855.00	\$0.00	\$68,316.00		\$7,117,151.00
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Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
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FINES AND FORFEITS

All Fines, Penalties & Forfeits	655-663							U99	
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TOTAL FINES AND FORFEITS									
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Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
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INTEREST AND RENTS

Interest & Dividends	665-666	\$50.00	\$4,355.00	\$1,662.00	\$13,757.00		\$1,013.00		\$20,787.00
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Rents & Royalties	667-668					\$612,536.00			\$612,536.00
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Other	664-670 Except Above								
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TOTAL INTEREST AND RENTS		\$50.00	\$4,355.00	\$1,662.00	\$13,757.00	\$612,536.00	\$1,013.00		\$633,323.00
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Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
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OTHER REVENUE

Reimbursements	676								
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Sale of Capital Assets	673							U11	
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Public and Private Contributions	674						\$16,379.00	U99	\$16,379.00
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Refunds & Rebates	687							U99	
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Miscellaneous/Other Revenue	671-689 Except Above	\$683,285.00	\$515,915.00	\$33,839.00		\$44,350.00		U99	\$594,104.00
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TOTAL OTHER REVENUE		\$683,285.00	\$515,915.00	\$33,839.00		\$44,350.00	\$16,379.00		\$610,483.00
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Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
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OTHER FINANCING SOURCES

Proceeds from Bond/Note Issuance	696-698								
Transfers In	699			\$988,837.00					\$988,837.00
TOTAL OTHER FINANCING SOURCES				\$988,837.00					\$988,837.00
TOTAL REVENUE		\$9,825,513.00	\$9,656,599.00	\$6,963,272.00	\$4,568,612.00	\$656,886.00	\$1,352,769.00		\$23,198,138.00

STATEMENT OF OPERATIONS

Legislative (Council, Board, Commission)	101-128	\$138,175.00	\$127,110.00					E29	\$127,110.00
Chief Executive	171-190	\$335,295.00	\$308,279.00					E29	\$308,279.00
Treasurer	253	\$102,827.00	\$102,827.00					E23	\$102,827.00
Clerk	215-218	\$174,720.00	\$164,983.00					E29	\$164,983.00
Assessing Equalization	243, 245, 247 and 257	\$75,450.00	\$69,121.00					E23	\$69,121.00
Finance and Tax Administration	191-260 Except Above	\$373,053.00	\$331,209.00					E23	\$331,209.00
Elections	262	\$103,740.00	\$51,052.00					E89	\$51,052.00
Building and Grounds	265							E31	
Attorney/Corporation Counsel	266	\$140,500.00	\$118,796.00						\$118,796.00
All Other General Government	100-279 Except Above	\$294,225.00	\$279,444.00		\$865,145.00	\$443,930.00	\$331,365.00	E89	\$1,919,884.00
TOTAL GENERAL GOVERNMENT		\$1,737,985.00	\$1,552,821.00		\$865,145.00	\$443,930.00	\$331,365.00		\$3,193,261.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
JUDICIAL								
Trial Court	281-282							E25
Circuit Court	283-285							E25
District/Municipal Court	286-288							E25

Friend of the Court	289, 291							E25	
Friend of the Court- Cooperative Reimbursement Program	290							E25	
Law Library	292-293							E25	
Probate Court	294							E25	
Probation	295							E25	
Prosecuting Attorney	296							E25	
Grand Jury	297							E25	
Family Counseling Services	298							E25	
Other Judicial Activities	280-299 Except Above							E25	
TOTAL JUDICIAL									

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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PUBLIC SAFETY

Police/Sheriff/Constable	301, 305, 310, 315-320, 330-332	\$4,258,645.00	\$4,151,645.00	\$6,985.00			\$23,792.00	E62	\$4,182,422.00
Fire	336-344	\$1,200,915.00	\$1,130,476.00	\$0.00				E24	\$1,130,476.00
Combined Public Safety Department	345							E89	
Emergency 911 Dispatch Activities	325							E89	
Corrections/Jail	351-370							E05	
Building Inspection & Regulation Activities	371-399			\$626,268.00				E66	\$626,268.00
All Other Public Safety Activities	300-439 Except Above							E89	
TOTAL PUBLIC SAFETY		\$5,459,560.00	\$5,282,121.00	\$633,253.00			\$23,792.00		\$5,939,166.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
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PUBLIC WORKS

Public Works (Non-Act 51)	441, 442, 444-448	\$702,961.00	\$586,961.00				\$214,126.00	E44	\$801,087.00
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All Other Health & Welfare	600-699 Except Above							E32	
TOTAL HEALTH AND WELFARE									

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
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COMMUNITY/ECONOMIC DEVELOPMENT

Community Planning and Zoning	701-703, 710, 712, 713							E29	
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Economic Development	728, 730-732							E89	
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Register of Deeds	711								
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All Other Community Development	700-749 Except Above								
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TOTAL COMMUNITY/ECONOMIC DEVELOPMENT									
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Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
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RECREATION AND CULTURE

Parks and Recreation	751-752, 756, 760, 764, 767, 770			\$1,040,098.00				E61	\$1,040,098.00
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Library	790-791							E52	
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Various Cultural Activities, Fine Arts, Historical Society, Museums, etc.	803-805							E61	
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All Other Recreation and Culture	750-849 Except Above								
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TOTAL RECREATION AND CULTURE				\$1,040,098.00					\$1,040,098.00
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Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
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OTHER

Miscellaneous	955	\$254,879.00	\$231,699.00						\$231,699.00
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Capital Outlay	901-904	\$434,700.00	\$217,899.00	\$2,390,825.00			\$469,057.00		\$3,077,781.00
Debt Service	906-929			\$1,835,750.00	\$19,505.00	\$28,651.00			\$1,883,906.00
Depreciation	968				\$504,360.00	\$271,234.00			\$775,594.00
TOTAL OTHER		\$689,579.00	\$449,598.00	\$4,226,575.00	\$523,865.00	\$299,885.00	\$469,057.00		\$5,968,980.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER FINANCING USES									
Transfers (Out)	995	\$633,350.00	\$633,350.00	\$355,487.00			\$223,560.00		\$1,212,397.00
EXTRAORDINARY /SPECIAL ITEMS	998-99								
TOTAL OTHER FINANCING USES		\$633,350.00	\$633,350.00	\$355,487.00			\$223,560.00		\$1,212,397.00
TOTAL EXPENDITURES		\$10,027,155.00	\$9,227,743.00	\$8,371,027.00	\$4,828,254.00	\$743,815.00	\$1,261,900.00		\$24,432,739.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
Net Change in Fund Balances/Fund Net Position		\$-201,642.00	\$428,856.00	\$-1,407,755.00	\$-259,642.00	\$-86,929.00	\$90,869.00		\$-1,234,601.00
Fund Balance/Fund Net Position Beginning Balances		\$3,773,582.00	\$3,773,582.00	\$8,600,615.00	\$15,247,454.00	\$1,974,532.00	\$4,637,516.00		\$34,233,699.00
Prior Period Adjustment									
Fund Balance/Fund Net Position Ending Balances		\$3,571,940.00	\$4,202,438.00	\$7,192,860.00	\$14,987,812.00	\$1,887,603.00	\$4,728,385.00		\$32,999,098.00

STATEMENT OF OPERATIONS--Additions to Capital Assets

List Capital Outlay Expenditures from all funds (included in expenditures in the Statement of Operations) by category:

Description of Account	Capital Assets
Legislative	G29 \$815.00
Judicial	G25
General Government	G89
Police	G62 \$68,000.00
Fire	G24

Combined Public Safety	G89	
Parking Meters, Off-Street Parking	G60	
Corrections	G05	
Other Public Safety	G89	
Streets & Highways	G44	\$2,222,982.00
Sanitation/Solid Waste	G81	
Sewerage	G80	\$271,468.00
Water	G91	\$640,942.00
Electric Utilities	G92	
Airports	G01	
Public Transportation	G94	
Hospital & Hospital Operations	G36	
Welfare	G79	
Housing & Redevelopment	G50	
All Other Health & Welfare	G32	
Parks & Recreation	G61	\$167,843.00
Library	G52	
Other Recreation & Culture	G61	\$40,957.00
Other Functions	G89	\$4,140.00
Other Capital Outlay		
TOTAL ADDITIONS TO CAPITAL ASSETS		\$3,417,147.00

STATEMENT OF POSITION

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	ASSETS, DEFERRED OUTFLOWS OF RESOURCES	
Cash & Cash Equivalents	001-016	\$6,733,432.00	\$7,167,635.00	\$2,789,046.00	\$497,499.00	\$2,202,347.00	W61	\$19,389,959.00	
Investment in Securities	017		\$73,017.00	\$4,320.00			W61	\$77,337.00	
TOTAL CASH AND INVESTMENTS		\$6,733,432.00	\$7,240,652.00	\$2,793,366.00	\$497,499.00	\$2,202,347.00		\$19,467,296.00	

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
RECEIVABLES							
Tax, Utility, & Assessment Receivables	019-070	\$101,592.00	\$132,948.00				\$234,540.00
Due from Other Governments & Units	071-081	\$157,763.00	\$172,266.00			\$10,824.00	\$340,853.00
Due from Other Funds	084	\$80,000.00	\$385,000.00				\$465,000.00
All Other Receivables	18-100 Except Above			\$1,182,633.00		\$6,491.00	\$1,189,124.00
TOTAL RECEIVABLES		\$339,355.00	\$690,214.00	\$1,182,633.00		\$17,315.00	\$2,229,517.00

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
OTHER CURRENT ASSETS							
Inventory	101-110	\$25,127.00	\$37,916.00	\$130,962.00	\$13,418.00		\$207,423.00
Prepays	123			\$7,447.00			\$7,447.00
Assets Held for Sale	128						
All Other Current Assets	111-129 Except Above					\$3,592,658.00	\$3,592,658.00
TOTAL OTHER CURRENT ASSETS		\$25,127.00	\$37,916.00	\$138,409.00	\$13,418.00	\$3,592,658.00	\$3,807,528.00

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
CAPITAL ASSETS (NET)							
Land & Improvements	130-135						
Buildings & Equipment	136-147			\$360,929.00			\$360,929.00
Vehicles	148-149				\$2,096,013.00		\$2,096,013.00
Water System	152-153			\$11,681,473.00			\$11,681,473.00
Sewer System	154-155						
All Other Capital Assets	150-151, 156-179						
TOTAL CAPITAL ASSETS (NET)				\$12,042,402.00	\$2,096,013.00		\$14,138,415.00

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER LONG TERM ASSETS								
Net Pension Asset	190							
Net OPEB Asset	191							
Advances to Other Funds	193							
Advances to Other Units of Government	194							
Other Investments	180-194 Except Above							
TOTAL OTHER LONG TERM ASSETS								
	TOTAL ASSETS		\$7,097,914.00	\$7,968,782.00	\$16,156,810.00	\$2,606,930.00	\$5,812,320.00	\$39,642,756.00
					0			0
TOTAL DEFERRED OUTFLOWS OF RESOURCES	195-199							
	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$7,097,914.00	\$7,968,782.00	\$16,156,810.00	\$2,606,930.00	\$5,812,320.00	\$39,642,756.00
					0			0
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION		101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units	
CURRENT LIABILITIES								
Due to Other Funds	214	\$716,546.00					\$716,546.00	
Accrued Wages & Benefits	257-261	\$992,078.00	\$24,690.00	\$60,161.00	\$12,592.00	\$116,950.00	\$1,206,471.00	
All Other Accounts Payable & Current Liabilities	200-299 Except Above	\$309,870.00	\$751,232.00	\$604,332.00	\$188,381.00	\$499,465.00	\$2,353,280.00	
TOTAL CURRENT LIABILITIES		\$2,018,494.00	\$775,922.00	\$664,493.00	\$200,973.00	\$616,415.00	\$4,276,297.00	
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
LONG-TERM LIABILITIES								
Long-Term Debt	300-307			\$430,000.00	\$518,354.00	\$410,000.00	\$1,358,354.00	

Advances from Other Funds	314							
Other Advances	328-330, 333							
Unearned Revenues	339	\$876,982.00		\$74,505.00		\$57,520.00		\$1,009,007.00
Net Pension Liability	334							
OPEB Obligation	335							
Accrued Benefits & Compensation	343							
All Other Long-Term Liabilities	300-359 Except Above							
TOTAL LONG-TERM LIABILITIES		\$876,982.00		\$504,505.00	\$518,354.00	\$467,520.00		\$2,367,361.00
TOTAL DEFERRED INFLOWS OF RESOURCES	360-369							
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
FUND BALANCE/NET POSITION								
(Net) Investment in Capital Assets	391			\$11,270,344.00	\$1,456,831.00	\$2,982,658.00		\$15,709,833.00
Nonspendable	370-374	\$105,127.00	\$37,916.00					\$143,043.00
Restricted	375-379, 392-398		\$6,967,121.00	\$4,320.00				\$6,971,441.00
Committed	380-384	\$550,000.00	\$187,823.00					\$737,823.00
Assigned	385-389							
Unassigned/Unrestricted	390, 399	\$3,547,311.00	\$0.00	\$3,713,148.00	\$430,772.00	\$1,745,727.00		\$9,436,958.00
TOTAL FUND BALANCE/NET POSITION		\$4,202,438.00	\$7,192,860.00	\$14,987,812.00	\$1,887,603.00	\$4,728,385.00		\$32,999,098.00
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE/NET POSITION		\$7,097,914.00	\$7,968,782.00	\$16,156,810.00	\$2,606,930.00	\$5,812,320.00		\$39,642,756.00
Governmental Capital Assets (Net)			\$24,396,441.00	Governmental Long-Term Debt				\$7,110,000.00

OTHER SUPPLEMENTARY INFORMATION

Description of Account	Total
Amounts Paid to Other Governments	
Corrections	M05

Local Schools	M12	
Financial Administration	M23	
Health	M32	
Hospitals	M38	
Housing and Urban Renewal	M50	
Highways	M44	
Transit Subsidies	M94	\$98,417.00
Police	M62	\$544,604.00
Fire		\$646,169.00
Sewerage	M80	\$1,696,026.00
Sanitation	M81	
All Other	M89	\$1,187,414.00

Amounts Paid to State

Corrections	L05	
Local Schools	L12	
Financial Administration	L23	
Health	L32	
Hospitals	L38	
Housing and Urban Renewal	L50	
Highways	L44	
Transit Subsidies	L94	
Police	L62	
Sewerage	L80	
Sanitation	L81	
All Other	L89	

City Income Tax Detail

Income tax revenue from residents		\$0.00
Income tax revenue from nonresidents		\$0.00
Other income tax revenue		\$0.00

Personnel Statistics

Number of Police Personnel		16
Number of Fire Personnel		1
Combined Public Safety Personnel		

All Other Personnel		48
Total Wage and Salary Costs		\$4,654,099.00

Report salaries, wages, and per diems paid to all full-time and part-time employees of your local unit. These amounts may be taken from W-3 and 1099 forms filed by your local unit at the end of the calendar year.
Show total amount on the line for total wage and salary costs.

Investment Information

Do all investments comply with P.A. 20 of 1943?		Y
Does the unit have an investment policy approved by the governing body that complies with GASB statement No. 40?		Y
Does the investment policy allow mutual funds with net asset values other than \$1?		N

Other Information

Are there non-pension funds invested in derivatives at fiscal year-end?		N
How Many?		
Are there pension funds invested in derivatives at fiscal year-end?		N
How Many?		

DERIVATIVE INSTRUMENTS - NON-PENSION INVESTMENT PORTFOLIO

Note: Please report any derivative instruments your government had at the end of the fiscal year which were part of the non-pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.

Issuer	Type of Derivative	Cost	Market Value
--------	--------------------	------	--------------

DERIVATIVE INSTRUMENTS - PENSION INVESTMENT PORTFOLIO

Note: Please report any derivative instruments your government had at the end of the fiscal year which were part of the pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.

Issuer	Type of Derivative	Cost	Market Value
--------	--------------------	------	--------------

PENSION AND HEALTH BENEFIT PLANS

PENSION

Does your unit have an employee retirement system(s)?	Y
---	---

If yes, is it administered by:

Insurance Company		Self
Financial Institution	CHECKED	MERS

Your local unit has the following plan types: (check all that apply)

CHECKED	Defined Benefit	Hybrid
CHECKED	Defined Contribution	

What is the aggregate Net Pension Liability? (If overfunded, please enter as a negative number)	\$4,984,044.00
---	----------------

Please provide the following for all defined contributions plans:

Employer Contributions Made	\$631,373.00	Member Contributions Made	\$0.00
-----------------------------	--------------	---------------------------	--------

Please select the types of defined benefit plans of the primary government:

CHECKED	General Employees		Police		Other
	Police & Fire or Public Safety		Fire		

Please provide the following for the general employees defined benefit plan:

Pension Expense	\$14,964.00	Actuarially Determined Contribution	\$1,344,708.00
Employer Contributions Made	\$1,329,128.00	Actuarial Value of Assets	\$10,550,135.00
Member Contributions Made	\$0.00	Funded Percentage	68%
Investment Rate of Return	7.0%		

Please provide the following for the police defined benefit plan:

Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the fire defined benefit plan:

Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the police & fire or public safety defined benefit plan:

Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the other defined benefit plan:

Name of Defined Benefit Plan		Actuarially Determined Contribution	
Pension Expense		Actuarial Value of Assets	
Employer Contributions Made		Funded Percentage	
Member Contributions Made		Investment Rate of Return	

Are your defined benefit pension plans audited by an independent CPA?

Y

OTHER POSTEMPLOYMENT BENEFITS

Does your unit have other post-employment benefits (OPEB) such as retiree healthcare?

Y

If yes, is it administered by:			
	Insurance Company	CHECKED	Self
	Financial Institution		MERS

What is the aggregate Unfunded Accrued Liability for the primary government? (If overfunded, please enter as a negative number)	\$13,019,013.00
---	------------------------

Please provide the following:			
Annual Required Contribution	\$1,140,886.00		
Employer Contributions Made	\$479,259.00	Funded Percentage	0.0%

INDEBTEDNESS

Report special obligations of all agencies of your government as well as general obligation debt.

Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
-------------	-------------------	---	---	----------------

LONG-TERM DEBT

Bonds, mortgages, etc. with an original term of more than one year issued in the name of your government or of particular agencies. Exclude amounts for compensated absences.

Public Debt for Privately Owned Housing, Industrial, or Business Purposes	19T		24T		34T		44T	
---	-----	--	-----	--	-----	--	-----	--

ALL OTHER PURPOSES

General Obligation Bonds								
Revenue Bonds		\$1,780,000.00				\$465,000.00		\$1,315,000.00
Unlimited Tax Bonds		\$8,655,000.00				\$1,545,000.00		\$7,110,000.00
Limited Tax Bonds								
Notes Payable		\$926,803.00		\$100,000.00		\$387,621.00		\$639,182.00
All Other Debt								
TOTAL ALL OTHER PURPOSES	19U	\$11,361,803.00	29U	\$100,000.00	39U	\$2,397,621.00	44U	\$9,064,182.00
TOTAL LONG-TERM DEBT		\$11,361,803.00		\$100,000.00		\$2,397,621.00		\$9,064,182.00

Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
-------------	-------------------	---	---	----------------

SHORT-TERM (Interest-Bearing) DEBT

Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.

Tax Anticipation Note								
Revenue Anticipation Note								

All Other Short-Term Debt								
TOTAL SHORT-TERM DEBT	61V						64V	

Description	Amount							
-------------	--------	--	--	--	--	--	--	--

INTEREST ON DEBT

Amount of interest paid on long and short-term debt by purpose.

Interest on Water Supply System Debt	191							
--------------------------------------	-----	--	--	--	--	--	--	--

Interest on Sewer System Debt	189							
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Interest on Electric Power System Debt	192							
--	-----	--	--	--	--	--	--	--

Interest on Transit System Debt	194							
---------------------------------	-----	--	--	--	--	--	--	--

Interest on All Other Debt	189							
----------------------------	-----	--	--	--	--	--	--	--

Remarks:

Certification

Please provide the following:

CERTIFIED I affirm that all answers are correct to the best of my knowledge.

CERTIFIED

CERTIFIED

I affirm that I am authorized to submit this form on behalf of the local unit of government .

I affirm that the form has been reconciled to the corresponding audit report where applicable.

APPENDIX D

City of Plymouth Municipal Financial Disclosure Annual Filing

**City of Plymouth
County of Wayne, State of Michigan**

2012 LTGO and Refunding Bonds, dated 4/19/12, orig. amt. \$1,935,000, CUSIP # 729671 PP6 to PW1, and PX9
2012 UTGO and Refunding Bonds, dated 4/19/12, orig. amt. \$5,920,000, CUSIP # 729671 PB7 to PN1
2015 Capital Improvement Bonds, dated 1/28/15, orig. amt. \$3,500,000, CUSIP # 729671 PZ4 to QJ9
2020 Unlimited Tax General Obligation Bonds, dated 4/1/20, orig. amt. \$6,140,000, CUSIP # 729671, QK6 to QU4

CUSIP #s: 729671 See above for Issuer & Issue numbers

ANNUAL DISCLOSURE DOCUMENT

(Due by December 31 annually; FYE June 30)

PROPERTY VALUATIONS:

Year	State Equalized Value	Percent Change	Total Taxable Value	Percent Change	Full IFT Taxable Value
2022	\$886,048,000	3.44%	\$678,970,091	6.75%	\$0
2021	856,621,300	4.22%	636,043,215	4.24%	0
2020	821,936,470	6.54%	610,186,131	5.04%	1,119,600
2019	771,463,800	7.84%	580,884,898	7.35%	1,119,600
2018	715,406,557	3.94%	541,130,230	5.35%	1,222,000

Source: Wayne County Equalization Department and City of Plymouth

TAX BASE COMPOSITION:

By Class:	2022 Taxable Value	Percent of Total	2022 State Equalized Value	Percent of Total
Real Property	\$653,446,091	96.24%	\$860,524,000	97.12%
Personal Property	25,524,000	3.76%	25,524,000	2.88%
TOTAL	\$678,970,091	100.00%	\$886,048,000	100.00%

By Use:	2022 Taxable Value	Percent of Total	2022 State Equalized Value	Percent of Total
Commercial	\$117,115,803	17.25%	\$154,899,300	17.48%
Industrial	21,921,855	3.23%	24,397,300	2.75%
Residential	514,408,433	75.76%	681,227,400	76.88%
Personal Commercial	8,724,900	1.29%	8,724,900	0.98%
Personal Industrial	754,600	0.11%	754,600	0.09%
Personal/Utility	16,044,500	2.36%	16,044,500	1.81%
TOTAL	\$678,970,091	100.00%	\$886,048,000	100.00%

Source: City of Plymouth

MAJOR TAXPAYERS:

Taxpayer	Product/Service	2022 Taxable Value
DTE Electric Company	Electric Utility	\$10,518,500
Starkweather Development	Condo Rental	5,608,034
Consumers Energy	Gas Utility	5,392,500
Fuyao Asset Management LLC.	Glass Manufacturing	4,146,700
Downtown Plymouth Ventures LLC	Office/Condo/Rental/Residential	3,472,336
WRE Plymouth Inn LLC	Senior Assisted/Independent Living	2,345,800
Paradigm Tax Group	Cardboard Boxes	2,266,159
St. Joseph Mercy Health System	Healthcare	2,122,602
Plymouth Court Propco LLC	Nursing Home and Rehabilitation Care	1,887,000
Junction Plymouth LLC	Healthcare Supplies	1,701,707
TOTAL		\$39,461,338
2022 Taxable Value		\$678,970,091
Top 10 Taxpayers as a % of Total Taxable Value		5.81%

Source: City of Plymouth

TAX RATES:

	2022	2021	2020	2019	2018
City of Plymouth					
Allocated Operating	10.3410	10.4592	10.5788	10.7291	10.8782
Debt/Street	2.9500	2.7900	3.1100	2.6795	2.8008
Refuse	1.8200	1.8200	1.8200	1.8200	1.8200
City's Total	15.1110	15.0692	15.5088	15.2286	15.4990

Source: City of Plymouth

CITY OF PLYMOUTH

TAX RATE LIMITATION:

Purpose	2022	2021	Current Year	2022
	Millage Authorized	Millage Rate As Permanently Reduced By Headlee	Millage Reduction Fraction	Maximum Allowable Millage
General Operating	15.0000	10.4592	0.9887	10.3410
Refuse Collection & Disposal	3.0000	2.0898	0.9887	2.0661
Street Debt	N/A	N/A	N/A	N/A

Source: City of Plymouth

PRINCIPAL RESIDENCE PROPERTY TAX RATES BY OTHER GOVERNMENTAL UNITS:

Governmental Unit	2022*	2021	2020	2019	2018
City of Plymouth	15.1110	15.0692	15.5088	15.2286	15.4990
Wayne County	7.8031	7.8031	7.8220	8.0337	8.0349
State Education Tax	6.0000	6.0000	6.0000	6.0000	6.0000
Plymouth-Canton Community Schools - Debt	4.0000	4.0000	4.0200	4.0200	4.0253
Schoolcraft Com. College	2.2700	2.2700	2.2700	3.2408	1.7662
Plymouth District Library	1.4364	1.4364	1.4448	1.4535	1.4615
Wayne RESA	5.4520	5.4520	5.4643	5.4643	5.4643
Detroit Zoo/DIA Levies	0.2992	0.2992	0.3000	0.3000	0.3000
Total	42.3717	42.3299	42.8299	43.7409	42.5512

* 2022 Tax Rates were obtained from the Michigan Department of Treasury website and are subject to change until February 1, 2023.

Source: City of Plymouth, Wayne County Equalization Department and the Michigan Department of Treasury

NON-PRINCIPAL RESIDENCE PROPERTY TAX RATES BY OTHER GOVERNMENTAL UNITS:

Governmental Unit	2022 ²	2021	2020	2019	2018
City of Plymouth	15.0692	15.0692	15.5088	15.2286	15.4990
Wayne County	7.8031	7.8031	7.8220	8.0337	8.0349
State Education Tax	6.0000	6.0000	6.0000	6.0000	6.0000
Local Education Operating ¹	18.0000	18.0000	18.0000	18.0000	18.0000
School Debt	4.0000	4.0000	4.0200	4.0200	4.0253
Schoolcraft Community College	2.2700	2.2700	2.2700	3.2408	1.7662
Plymouth District Library	1.4364	1.4364	1.4448	1.4535	1.4615
RESA ISD	5.4520	5.4520	5.4643	5.4643	5.4643
Detroit Zoo/DIA Levies	0.2992	0.2992	0.3000	0.3000	0.3000
Total	60.3299	60.3299	60.8299	61.7409	60.5512

¹ Levied on non-principal residence property only.

² 2021 Tax Rates were obtained from the Michigan Department of Treasury website and are subject to change until February 1, 2022.

Source: City of Plymouth, Wayne County Equalization Department and the Michigan Department of Treasury

TAX LEVIES AND COLLECTIONS:

Year	Total Tax Levy	Collections to March 1st		Collections to August 31st	
		Dollar Amt.	Percentage	Dollar Amt.	Percentage
2021	\$9,565,838	\$9,438,606	98.67%	\$9,556,205	99.90%
2020	9,426,746	9,263,982	98.27%	9,418,530	99.91%
2019	8,817,103	8,661,303	98.23%	8,798,351	99.79%
2018	8,383,499	8,205,906	97.88%	8,369,582	99.83%
2017	8,038,554	7,842,141	97.56%	7,908,638	98.38%

Source: City of Plymouth

REVENUES FROM THE STATE OF MICHIGAN:

Fiscal Year Ended September 30	Constitutional Payments	EVIP/CVT Payments	Census Adjustment	Total Revenue Sharing Payments ¹
2022	\$990,005	\$134,604	\$8,363	\$1,132,972
2021	893,798	131,965	0	1,025,763
2020	788,258	109,970	0	898,228
2019	789,025	128,998	0	918,023
2018	754,280	129,035	0	883,315

¹ Amounts do not include state gas and weight tax distributions.

Source: Michigan Department of Treasury website at www.michigan.gov/treasury/revenuesharing

CITY OF PLYMOUTH

RETIREMENT PLAN:

The City participates in an agent multiple-employer defined benefit pension plan administered by the Municipal Employees Retirement System of Michigan (MERS) that covers full-time employees at the City. MERS was established as a statewide public employee pension plan by the Michigan Legislature under PA 135 of 1945 and is administered by a nine-member Retirement Board.

The Plan provides certain retirement, disability and death benefits to plan members and beneficiaries. PA 427 of 1984, as amended established and amends the benefit provisions of the participants in MERS. There are three divisions, all closed to new hires.

At the December 31, 2021 measurement date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	52
Inactive plan members entitled to but not yet receiving benefits	3
Active plan members	0
Total employees covered by MERS	<u>55</u>

Defined Benefit Pension Plan -- Schedule of Changes in the Net Pension Liability & Related Ratios

	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at December 31, 2020	\$15,919,346	\$9,439,095	\$6,480,251
Service Cost	--	--	--
Interest	1,152,642	--	1,152,642
Contributions--Employer	--	1,329,128	(1,329,128)
Contributions--Employee	--	--	--
Net Investment Income	--	1,302,865	(1,302,865)
Differences between Expected and Actual Experience	(450,409)	--	(450,409)
Change in Assumptions	418,589	--	418,589
Benefits Payments, including Refunds	(1,505,989)	(1,505,989)	--
Administrative Expenses	--	(14,964)	14,964
Net Changes	<u>(\$385,167)</u>	<u>\$1,111,040</u>	<u>(\$1,496,207)</u>
Balance at December 31, 2021	<u>\$15,534,179</u>	<u>\$10,550,135</u>	<u>\$4,984,044</u>

Defined Benefit Pension Plan -- Schedule of Changes in the Net Pension Liability and Related Ratios:

	2022	2021	2020	2019	2018
Total Pension Liability					
Service Cost					
Interest	\$1,152,642	\$1,140,559	\$1,199,462	\$1,216,144	\$1,232,243
Change in Assumptions	418,589	457,544	471,397	--	--
Change in Experience	(450,409)	85,989	(109,121)	123,281	105,749
Other Changes	--	--	--	--	--
Benefit payments, including refunds	(1,505,989)	(1,544,219)	(1,551,052)	(1,544,857)	(1,533,596)
Net Change in Total Pension Liability	<u>(385,167)</u>	<u>139,873</u>	<u>10,686</u>	<u>(205,432)</u>	<u>(195,604)</u>
Total Pension Liability, Beginning of Year	<u>15,919,346</u>	<u>15,779,473</u>	<u>15,768,787</u>	<u>15,974,219</u>	<u>16,169,823</u>
Total Pension Liability, End of Year	<u>\$15,534,179</u>	<u>\$15,919,346</u>	<u>\$15,779,473</u>	<u>\$15,768,787</u>	<u>\$15,974,219</u>
Plan Fiduciary Net Pension:					
Contributions--Employers	\$1,329,128	\$1,162,616	\$1,013,528	\$951,494	\$1,164,214
Contributions--Employees	--	--	--	--	--
Net Investment Income	1,302,865	1,059,146	1,081,716	(337,090)	1,101,381
Administrative Expenses	(14,964)	(17,174)	(18,614)	(17,238)	(17,470)
Benefit payments, including refunds	(1,505,989)	(1,544,219)	(1,551,052)	(1,544,857)	(1,533,596)
Net Change in Plan Fiduciary Net Position	<u>1,111,040</u>	<u>660,369</u>	<u>525,578</u>	<u>(947,691)</u>	<u>714,529</u>
Plan Fiduciary Net Position, Beginning of Year	<u>9,439,095</u>	<u>8,778,726</u>	<u>8,253,148</u>	<u>9,200,839</u>	<u>8,486,310</u>
Plan Fiduciary Net Position, End of Year	<u>\$10,550,135</u>	<u>\$9,439,095</u>	<u>\$8,778,726</u>	<u>\$8,253,148</u>	<u>\$9,200,839</u>
City's Net Pension Liability--Ending	<u>\$4,984,044</u>	<u>\$6,480,251</u>	<u>\$7,000,747</u>	<u>\$7,515,639</u>	<u>\$6,773,380</u>
Plan Fiduciary Net Position as a Percent of Total Pension Liability	67.9%	59.3%	55.6%	52.3%	57.6%
Covered Employee Payroll	--	--	--	--	--
City's Net Pension Liability as a Percent of Covered Employee Payroll	N/A	N/A	N/A	N/A	N/A

CITY OF PLYMOUTH

Schedule of City Pension Contributions--MERS:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$1,220,952	\$1,601,701	\$887,928	\$739,128	\$763,860
Contributions in relation to the actuarially determined contribution	\$1,420,952	\$1,801,701	\$1,087,928	\$939,128	\$963,860
Contribution Excess (Deficiency)	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Covered Employee Payroll	--	--	--	--	--
Contributions as a Percentage of Covered Employee Payroll	N/A	N/A	N/A	N/A	N/A

Actuarial Valuation Date 12/31	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio
2021	\$10,534,553	\$15,846,372	66.48%
2020	9,178,171	16,235,065	56.53%
2019	8,894,420	16,087,751	55.29%
2018	9,040,021	16,076,585	56.23%
2017	9,305,000	16,292,104	57.11%

Source: City of Plymouth

OTHER POST EMPLOYMENT BENEFITS:

The City provides retiree healthcare benefits to eligible employees upon retirement in accordance with labor contracts. The City provides medical, prescription drug, dental and vision benefits for retirees and their spouses. Benefits are provided by a third-party insurer.

Employees Covered by Benefit Terms -- At the July 1, 2021 valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	95
Inactive plan members entitled to but not yet receiving benefits	0
Active employees	38
Total	133

Schedule of Changes in the OPEB Liability and Related Ratios:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service Cost	\$288,363	\$249,172	\$190,780	\$284,513	\$261,172
Interest	384,655	494,585	550,224	501,687	473,847
Change in Assumptions	(7,155,965)	0	3,042,646	--	(761,596)
Change in Experience	1,058,843	0	333,526	--	--
Benefit payments, including refunds	(479,259)	(580,389)	(491,214)	(648,287)	(527,324)
Net Change in Total OPEB Liability	(5,903,363)	163,368	3,625,962	137,913	(553,901)
Total OPEB Liability, Beginning of Year	18,922,376	18,759,008	15,133,046	14,995,133	15,549,034
Total OPEB Liability, End of Year	\$13,019,013	\$18,922,376	\$18,759,008	\$15,133,046	\$14,995,133
Plan Fiduciary Net Pension:					
Contributions--Employer	\$479,259	\$580,389	\$491,214	\$648,287	\$527,324
Benefit payments, including refunds	(479,259)	(580,389)	(491,214)	(648,287)	(527,324)
Net Change in Plan Fiduciary Net Position	\$0	\$0	\$0	\$0	\$0
Plan Fiduciary Net Position, Beginning of Year	--	--	--	--	--
Plan Fiduciary Net Position, End of Year	--	--	--	--	--
City's Net OPEB Liability--Ending	\$13,019,013	\$18,922,376	\$18,759,008	\$15,133,046	\$14,995,133
Plan Fiduciary Net Position as a Percent of Total OPEB Liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Employee Payroll	N/A	N/A	N/A	N/A	N/A
City's Net OPEB Liability as a Percent of Covered Employee Payroll	N/A	N/A	N/A	N/A	N/A

CITY OF PLYMOUTH

Schedule of City OPEB Contributions:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$479,259	\$580,389	\$491,214	\$590,263	\$539,082
Contributions in relation to the actuarially determined contribution	479,259	580,389	491,214	648,287	527,324
Contribution Excess (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$58,024)</u>	<u>\$11,758</u>
Covered Employee Payroll	\$2,822,190	\$3,294,820	\$3,294,820	\$2,967,630	\$3,226,054
Contributions as a Percentage of Covered Employee Payroll	N/A	N/A	N/A	N/A	N/A

Source: Audited Financial Statements

DEBT STATEMENT:

As of December 21, 2022

DIRECT DEBT	<u>Bonds Dated</u>	<u>Final Maturity</u>	<u>Amount Outstanding</u>	<u>Amount Outstanding</u>
General Obligation Bonds:				
Refunding, LT, Utilities	04/19/2012	02/01/2023	\$70,000	
Refunding, UT, Highway Road	04/19/2012	04/01/2024	2,020,000	
Capital Improvement, LT	01/28/2015	10/01/2024	840,000	
Street Improvement, UT	04/01/2020	04/01/2030	5,090,000	
TOTAL DIRECT DEBT			<u>5,980,000</u>	\$8,020,000
OVERLAPPING DEBT				
	<u>Percent</u>	<u>Municipality</u>	<u>Amount Outstanding</u>	<u>City's Share</u>
	9.45%	Plymouth Canton S/D	\$236,635,000	\$22,362,008
	1.41%	Wayne County	35,049,551	494,199
	1.39%	Wayne I/S/D	0	0
	4.02%	Schoolcraft Community College	42,185,000	1,695,837
	24.79%	Plymouth District Library	0	0
NET OVERLAPPING DEBT				<u>\$24,552,043</u>
NET DIRECT AND OVERLAPPING DEBT				<u>\$32,572,043</u>

Source: Municipal Advisory Council of Michigan

DEBT RATIOS:

Per Capita (based on 2020 U.S. Census population)	9,370	
Net Direct Debt		\$855.92
Net Direct and Overlapping Debt		\$3,476.21
Ratio to Taxable Value - 2022		
Net Direct Debt	\$678,970,091	1.18%
Net Direct and Overlapping Debt		4.80%
Ratio to SEV - 2022		
Net Direct Debt	\$886,048,000	0.91%
Net Direct and Overlapping Debt		3.68%
Ratio to Est. True Cash Value - 2022		
Net Direct Debt	\$1,772,096,000	0.45%
Net Direct and Overlapping Debt		1.84%

LEGAL DEBT MARGIN:

State Equalized Valuation - 2022		\$886,048,000
Debt Limit - 10% of State Equalized Valuation		\$88,604,800
Amount of Direct Debt Outstanding	\$8,020,000	
Less: Special Assessment Bonds	<u>0</u>	
Amount of Direct Subject to Limitation		<u>8,020,000</u>
LEGAL DEBT MARGIN		<u>\$80,584,800</u>

OTHER DEBT OBLIGATIONS:

<u>Dated</u>	<u>Description</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
09/22/2015	Aerial Platform Fire Truck - Act 99 Loan*	10/01/2025	\$118,000*
03/27/2017	2016 Ice Resurfacers	03/27/2024	36,039
12/15/2019	2020 Rosenbauer Pumper	02/15/2026	374,693
05/18/2020	2020 Swaploader	05/18/2025	128,450
01/10/2022	2022 Fire Truck	03/01/2029	645,156
03/17/2022	2022 Tahoes (3)	01/15/2025	100,000
			\$1,284,338

*Total Act 99 Loan issued at \$462,596 by City of Northville subject to a shared payment interlocal governmental agreement for fire services between the City of Plymouth and City of Northville based on relative number of fire runs annually--current estimated share is 59% for City of Plymouth and 41% for City of Northville. Amount outstanding above reflects estimated City of Plymouth share based on anticipated share of 59%.
 Source: City of Plymouth

GENERAL FUND - FUND BALANCE:

<u>Fiscal Year Ended June 30</u>	<u>Fund Balance</u>
2022	\$4,202,438
2021	3,773,582
2020	3,021,548
2019	1,983,201
2018	2,494,084

Source: Audited Financial Statements

APPENDIX E

City of Plymouth Investment Policy

SECTION 4
CITY OF PLYMOUTH INVESTMENT POLICY

4.1. **PURPOSE**

It is the policy of the City of Plymouth to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting daily cash flow needs of the City. This policy is intended to comply with all State of Michigan statutes and local charter and ordinance provisions governing the investment of public funds.

4.2. **SCOPE**

1. This investment policy applies to all financial assets of the City of Plymouth. These assets are accounted for in the various funds of the City of Plymouth including the general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, trust and agency funds, discreetly reported funds and any new funds established by the City of Plymouth.
2. Accordingly, funds which are not accounted for as City financial assets are excluded from this policy. Specifically, employee pension fund and employee deferred compensation funds are not subject to this policy as they are administered and managed by separate legal entities.

4.3. **PRUDENCE**

1. The standard of prudence to be applied by the investment officer will be the "prudent person" rule which states the following. "Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."
2. The above standard is established as the standard for professional responsibility and shall be applied in managing the City's entire portfolio.
3. Investment officers of the City, acting according to this investment policy and written procedures as may be established and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from exceptions are reported to the City Manager in a timely fashion and appropriate action is taken to control adverse developments.

4.4 **OBJECTIVES: SAFETY, LIQUIDITY AND RETURN ON INVESTMENT**

1. **Safety-** Protection of investment principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.
2. **Liquidity-** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
3. **Return on Investment-** The investment portfolio shall be designed with the objective of obtaining a rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and cash flow characteristics of the portfolio.

4.5 **DELEGATION OF AUTHORITY**

1. The authority to manage the investment program is derived from Public Act 20 of the Public Acts of 1943, as amended by Act 285 of 1988, Act 196 of 1997 and Act 213 of 2007. The Finance Director is hereby designated as the investment officer of the City and is responsible for investment decisions and activities.
2. Written procedures shall be developed for the operation of the investment program consistent with the investment policy. Procedures will include references to: safekeeping, delivery, payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service contracts.
3. A system of written internal controls shall be designed to regulate the activities of investment officials to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes or imprudent actions.
4. In case of the Finance Director's absence, the City Manager or his designee shall be responsible for investment decisions and activities.
5. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer.

4.6 **ETHICS AND CONFLICT OF INTEREST**

1. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions

2. Employees and investment officials shall disclose to the City Manager or City Commission, as appropriate, any material interest in financial institutions that conduct business with the City, and they shall disclose any large personal financial or investment positions that could be related to the performance of the City's portfolio.
3. Employees and officers shall subordinate their personal investment transactions to those of the City, particularly with regard to the timing of purchases and sales.

4.7 **AUTHORIZED FINANCIAL DEALER AND INSTITUTIONS**

1. The City shall maintain a listing of financial institutions which are approved by the City Commission for investment and depository purposes. Banks shall provide their annual financial statements.
2. A list may be maintained of approved security dealers who maintain an office in the State of Michigan. Securities dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank as primary dealers or as "non-primary" or regional dealers that have net capital equaling twice the amount required under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule).
3. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Director with their most recent audited financial statements, proof of State registration and depository contracts.
4. All financial institutions, brokers and dealers that the City investment officer is authorized to perform investment transactions with must read the City investment policy and provide a signed letter or certification that they will comply with said policy.

4.8 **LIST OF AUTHORIZED INVESTMENTS**

The City is empowered by State statute to invest surplus funds in the following types of securities.

1. Bonds, securities and other obligations of the United States or an agency or instrumentality of the United States in which the principal and interest is fully guaranteed by the United States including securities issued by the Government National Mortgage Association.

2. Certificates of deposits, savings accounts, deposit accounts or depository receipts of a bank or savings and loan association which is a member of the Federal Deposit Insurance Corporation or a credit union which is insured by the National Credit Union Administration; but only if the financial institution complies with subsection 129.91 (2), (5), or (6) of Public Act 20, as amended.
 3. Commercial paper rated at the time of purchase within the top two (2) highest classifications established by not less than two (2) standard rating services, and which matures not more than 270 days after the date of purchase. Not more than 50% of City funds may be invested in commercial paper at any time.
 4. United State government or federal agency obligation repurchase agreements. Repurchase agreements shall be negotiated only with dealers or financial institutions with whom the City has negotiated a Master Repurchase Agreement or with the City's primary financial institutions. Repurchase agreements must be signed with the bank or dealer and must contain certain provisions similar to those outlined in the Public Security Association's model Master Repurchase Agreement.
 5. Banker's acceptances of United States banks.
 6. Mutual Funds composed of investment vehicles which are legal in the State of Michigan for direct investment by local units of government. For further clarification, this authorization is limited to securities whose intention is to maintain a net asset value of \$1.00 per share.
 7. Obligations of the State of Michigan or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one standard rating service.
 8. Investments described in 4.8.a through 4.8.g above, if purchased through an inter-local agreement under the urban Cooperative Act of 1967, (EX SESS) PA 7, MCL 124.501 to 124.512.
 9. Investment Pools organized under the surplus funds investment pool act 1982 PA 367, MCL 129.111 to 129.118 and the local government investment pool act 1985 PA 121, MCL 129.141 to 129.150. A due diligence standard must apply prior to investing in all bank sponsored or money market investment pools.
- 4.9 Money Market Mutual Funds. Investments in money market mutual funds registered under the Investment Company Act of 1940 composed of investment vehicles that are legal for direct investment by local governments in Michigan and which are "no-load" (i.e., no commission or fee shall be charged on purchases or sales of shares); have a constant net asset value per share of \$1.00; and have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940.

4.10 **SAFEKEEPING AND CUSTODY**

1. All securities purchased by the City of Plymouth will be properly designated as an asset of the City and held in safekeeping. No withdrawal of such securities, in whole or in part, will be made from safekeeping except by the investment officer as authorized herein.
2. Transactions in negotiable instruments which have a value exceeding SIPC insurance protection, and other insurance protection as may be applicable, with any one dealer will be required to be settled on a delivery vs. payment basis. A trust receipt from the contra party and proof of SIPC and other insurance will be required when the transaction is covered by insurance. Non-negotiable, non-collateralized certificates of deposit, as is the law in the State of Michigan, will be evidenced by a safekeeping receipt from the issuing bank.
3. Securities may be held by a third-party custodian designated by the Finance Director and evidenced by safekeeping receipts as determined by the Finance Director.

4.11 **DIVERSIFICATION**

1. It is the policy of the City of Plymouth to diversify its investment portfolio. The diversification objective is to reduce overall portfolio risks while attaining average market rate of return.
2. Assets held in the common cash fund and other investments will be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, individual financial institution or a specific class of securities.
3. Diversification strategies will be determined and revised by the investment officer as needed.
4. Investment maturities for operating funds will be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures (i.e. debt service) as well as considering sizable blocks of anticipated revenue (i.e. property taxes and state revenue sharing payments).

4.12 **MAXIMUM MATURITIES**

1. To the extent possible, the investment officer will attempt to match investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the investment office will not directly invest in securities maturing more than five years from the date of purchase.

2. Reserve Funds may be invested in securities exceeding two years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

4.13 **PERFORMANCE AND REPORTING**

1. The investment officer shall submit an annual investment report that provides the principal and type of investment by fund, annualized yield, ratio of cash to investments, earnings for the year and a summary report of cash and investments maintained in each financial institution.
2. Performance of the portfolio shall be submitted to the City Commission and City Manager in a quarterly report detailing the characteristics of the portfolio as well as its performance for that period. Material deviations from projected investment strategies shall be reported to the City Commission and City Manager.
3. The City's investment strategy is relatively passive. Given this strategy, the benchmark used by the investment officer to determine whether market yields are being achieved will be the U.S. Treasury Bills rate.

4.14 **INVESTMENT POLICY ADOPTION**

The City's investment policy shall be adopted by resolution of the City Commission and may be amended upon the recommendation of the City Manager and approval of the City Commission.

The undersigned acknowledges the receipt of the above City of Plymouth Investment Policy which was adopted by the Plymouth City Commission pursuant to the provisions of Act 20 of 1943, as amended by Act 196 of 1997, on March 7, 2022. The undersigned has reviewed all of the provisions contained in this policy and hereby agrees to comply with the investment restrictions and provisions as set forth.

Dated: _____

Signed: _____

Representing: _____

APPENDIX A
PORTFOLIO DIVERSIFICATION GUIDELINES

Instrument Description	Security Type Maximum	Issuer Maximum	Security Type Range	Maturity Maximum
U.S. Treasuries	100%	N/A	30-40%	5 years ¹
U.S. Agencies & Instrumentalities (Date specific maturities only)	100%	20%	(subset of above)	5 years ¹
CD's Non-negotiable	50%	10%	10-35%	2 years
CD's Negotiable	50%	10%	(subset of above)	3 years
Municipal Bonds	50%	10%	0-15%	5 years
Commercial Paper	50%	10%	25-35%	270 days
Bankers Acceptances	25%	10%	0-15%	184 days
Overnight Deposits ²	25%	25%	0-15%	1 day
Mutual Funds ³	25%	10%	0-15%	3 years

¹ Maturity Maximum - the five-year maximum applies to non-enterprise fund investments only. Enterprise fund reserves may be invested in securities exceeding five (5) years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

² Overnight Deposits - The Finance Director may invest overnight or short-term liquid assets to cover cash flow requirements in the following types of pools: Investment Pools organized under the surplus funds investment pool act of 1982, PA 367, MCL 129.111 to 129.118 or Investment Pools organized under the Urban Cooperation Act of 1967, PA7, MCL 124.501 to 124.512.

³ Authority to Purchase Mutual Funds - The Finance Director may invest in no-load fixed income mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan, either taxable or tax-exempt. This authorization is limited to mutual funds whose intent is to maintain a net asset value of \$1.00 per share.

APPENDIX F

“The Great Revenue Sharing Heist”

By: Anthony Minghine

February 2014

www.mml.org



THE GREAT REVENUE SHARING HEIST

By Anthony Minghine

There have been a lot of high profile robberies over the years. The Lufthansa robbery, D.B. Cooper highjacking, the Antwerp Diamond Caper...but these crimes look amateurish compared to the state of Michigan's Great Revenue Sharing Heist. The state has managed to pinch over \$6 billion in revenue sharing from local government over the last several years. Those numbers would even get Bernie Madoff's attention.

Michigan's broken municipal financing model is almost a cliché.

Talking about budget numbers and deficits in the *billions* of dollars can cause us to lose perspective. The fact is, there are a record number of local governments that find themselves in the midst of a financial crisis. Is it the result of mismanagement, neglect, or incompetence? Or is it the result of a dramatic disinvestment by the state in local government? I suggest the latter.

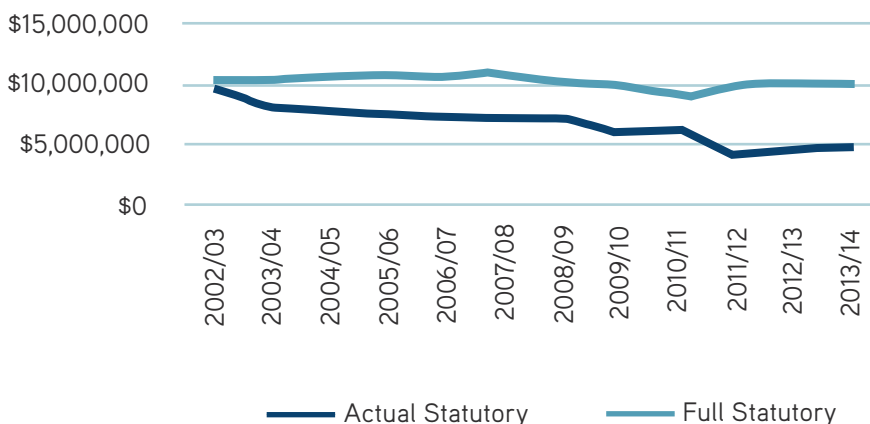
In my view, there are three major factors that have led communities to the financial brink: post retirement costs; a steep decline in property values; and

a dramatic reduction in state revenue sharing. The third factor will be the focus of this article.

Post retirement costs are a huge issue that locals are grappling with. Change here is difficult at best; local governments are hamstrung with contracts and laws that make transformation slow. The property tax declines local governments have experienced could not have been anticipated to the degree they occurred, and are certainly out of the control of anyone in this state. Statutory revenue sharing, on the other hand, has been unilaterally taken by the state to solve its budget issues. It's a fact. Revenue sharing is paid from sales tax revenues, which have been a remarkably stable source of income, and have in recent years experienced significant growth.

CITY OF PONTIAC

Annual Revenue Sharing Loss



Breaking Down the Numbers

Hopefully you'll stick with me, as I'm about to drop the "b" word. From 2003-2013, sales tax revenues went from \$6.6 billion to \$7.72 billion. Over that same period, statutory revenue sharing declined from over \$900 million annually to around \$250 million. The state is now in an enviable position—revenues that exceeded expectations. It is posting large surpluses but has failed to take steps to restore local funding.

PROJECTED REVENUE TAKEN 2003-2014

Allen Park	\$8,440,088
Alpena	\$4,371,700
Dearborn	\$31,320,463
Detroit	\$732,235,683
Farmington Hills	\$20,488,283
Ferndale	\$9,772,967
Flint	\$54,868,096
Grand Rapids	\$72,854,201
Hamtramck	\$13,301,632
Lincoln Park	\$17,147,092
Marquette	\$6,907,445
Melvindale	\$5,865,221
Pontiac	\$40,533,681
Saginaw	\$30,329,283
Southfield	\$21,904,790
Traverse City	\$4,307,187
Warren	\$45,961,823

In fact, the state is trumpeting its sound fiscal management and admonishing local governments for not being as efficient. What the state fails to mention is that it balanced its own budget on the backs of local communities. This would be like me taking your money to pay my bills, and then telling you that you need to be more responsible with your household budget. In fairness, the state did experience revenue declines out of its control, much like locals experienced with property tax declines. It is different, though, in one important way—local communities couldn't take money from others and push those tough decisions down to someone else.

What is most shocking is the difference those revenue sharing dollars would have made at the local level. As I stated at the onset of this article, we now have a record number of communities facing financial emergencies. It's easy to blame local leaders, but you must consider all the


facts. In most cases, communities that currently face large deficits would in contrast have general fund surpluses.

Let's Get Specific: Four Cities' Cuts

So what does it mean to specific communities? For Allen Park, an \$857,000 deficit in 2012 becomes a surplus of over \$5 million and would grow to a projected surplus of \$7.3 million by 2014. Hamtramck's deficit of \$580,000 would have been a surplus of \$8.7 million. Flint will have lost \$54.9 million dollars by the end of 2014. The deficit in its 2012 financial statements is \$19.2 million. Flint could eliminate the deficit and pay off all \$30 million of bonded indebtedness and still have over \$5 million in surplus. In Detroit, a city facing the largest municipal bankruptcy in history, the state took over \$700 million to balance the state's books.

This data begs the question: did municipalities ignore their duty to manage or did someone else change the rules of the game and then throw a penalty flag at them? I see yellow flags all over the playing field. Post-retirement benefits are a huge expense and burden to local government, but we must not ignore the reality—the promises were made with a different expectation from the state as it relates to sharing sales

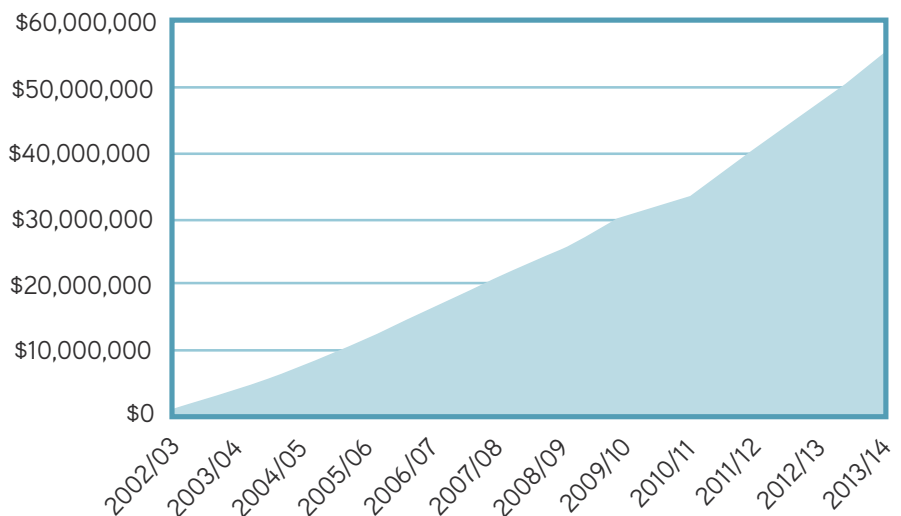
tax revenue with local government. It's a fact that the state has broken that promise. State leaders excused themselves from making tough choices, instead using local money to pay their bills. In the process, they have created most, if not all, of the financial emergencies at the local level.

The numbers don't lie. Revenue sharing is the only factor that anyone has had direct control over during these difficult financial times. It is time for the state to shift gears and start investing in local government again. Hardships at the local level weren't created by a lack of cooperation or collaboration. I would humbly submit that local governments invented the concept and the state is very late to the table. Local government officials have done, and will continue to do, their part to be prudent managers, but the goal cannot be to hang on and survive. Our goal must be to ensure that our cities are vibrant places that people will choose to live in, and that can only happen if the state fulfills its promise and responsibility to invest where the rubber meets the road, and that is at the local level. 

Anthony Minghine is the associate director of the League. You may reach him at 734-669-6360 or aminghine@mml.org.

CITY OF FLINT

Cumulative Revenue Sharing Losses



APPENDIX G

“Reforming Statutory State Revenue Sharing”

CRC

February 2015



REFORMING STATUTORY STATE REVENUE SHARING

The full paper can be found at www.crcmich.org/PUBLICAT/2010s/2015/rpt388.pdf.
This report was made possible through a grant from the W. K. Kellogg Foundation.

The State of Michigan runs a program that is somewhat unique – distributing a portion of state-collected tax revenues to local governments for their unrestricted use. The restricted revenue sharing programs operated in Michigan – sending state-collected funds to local governments to fund programs such as education, highway construction and maintenance, court funding, liquor enforcement, and mental health care, etc. – can be found in most states. Programs in which the state collects taxes and sends the revenues to local governments for them to use at their discretion are not as common.

Michigan's unrestricted state revenue sharing program is now 75 years old. For the first 30 years of its history, it served solely to send funding to all local governments. That purpose is currently served by the constitutional revenue sharing program that shares funding with local governments through a per capita distribution. Since 1971, the state has

attempted to give revenue sharing greater purpose by directing funding in the statutory revenue sharing program to local governments with the greatest needs – defined at various times as the demand for expanded menus of services and the lack of capacity to fund services from locally-collected revenue sources.

The last effort to define the goals of the statutory unrestricted state revenue sharing program – to supplement the revenue raising capabilities of local governments with less property tax capacity – were never fully implemented. Only about one-quarter of the local governments eligible for funding continue to receive statutory state revenue sharing funding today, and the methodology for determining the levels of funding distributed to each of those governments has more to do with the levels of funding in prior years than any measure of current needs.

Unequal Fiscal Capacity of Local Governments

Understanding the varying levels of fiscal capacity – the varying ability to finance public services and the varying demand to provide public services – across local governments is key to understanding the insufficiency of leaving governments to their own devices or attempting to address needs with a per capita distribution of state funds. First, variances in tax bases means that the challenge of raising revenues is not uniform across local government.

Additionally, the services provided and the intensity of service provision depends on a number of factors. Most significantly, the need for an active local government increases when large numbers of people

live, work, and interact in small geographic areas. It is not practical to measure needs by assessing the demand for individual services on a unit by unit basis, but it is possible and common to assess needs based on “pseudo” measures of needs by using population density and housing density to identify jurisdictions in which the conditions suggest more demands will be placed on the local governments.

Taxable Value. Michigan local governments are highly dependent on property taxes to raise the necessary revenue to provide services. On average, Michigan communities have about \$31,000 per person of taxable value upon which taxes can be levied to yield



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property tax revenue. Tax yield is a result of a tax rate applied to the tax base. One mill (a dollar of tax for every \$1,000 of taxable value) levied in the City of Saginaw, therefore, will yield only about a third of the amount per capita that the same mill would yield in a community with the average tax base. On the other hand, communities with above average tax bases do not have to tax themselves at a full mill to yield what communities with average tax bases would yield.

Population Density. Local governments that serve large numbers of people located in close proximity to one another are called upon to provide more services and services at higher intensity levels than local governments that serve sparsely populated areas. In densely populated places:

- People’s actions are more likely to affect other people.
- More ordinances are adopted to control what residents can do.
- Planning and zoning actions are more significant.
- Fire protection is needed not only to address a structure that is on fire, but to prevent damage from spreading to other structures nearby.
- Public transit is important to mitigate congestion.
- Higher traffic levels require an intensified police role to manage the interaction between drivers.

Housing Density. The demand for local government services also varies based on the number and density of houses and other buildings in the jurisdiction.

Combinations of Tax Base and Service Demands. The financial ideal for local governments is found when they have large tax bases to serve sparsely populated communities. Large tax bases would help them to generate needed revenues at low rates. Sparsely populated communities would have less demand for local government services.

Chart 1 and **Figure 1** shows that only about 11 percent of the local governments enjoy having high taxable value per capita and low population density. Chart 1 plots each local government’s taxable value per capita against its population density. The vertical blue line represents the average population density of 175 people per square mile. The horizontal line represents the average tax base, with \$31,911 of taxable value per capita. Each quadrant in the chart is labeled (1 through 4).

Quadrant 1 (upper left) is the ideal with high taxable value per capita and low population density. Quadrant 2 (upper right) is a favorable situation with high taxable value per capita used to serve populations with above average density. Local governments in Quadrant 3 (lower left) should be able to manage. They have below average tax bases, but their below average population densities means that they are called upon to provide few services. Quadrant 4 is to be avoided. These local governments have below average tax bases on a per capita basis, but their above average population densities means that they have higher service demands. More than a quarter of the local governments are found in this quadrant, but they serve half of the state’s population.

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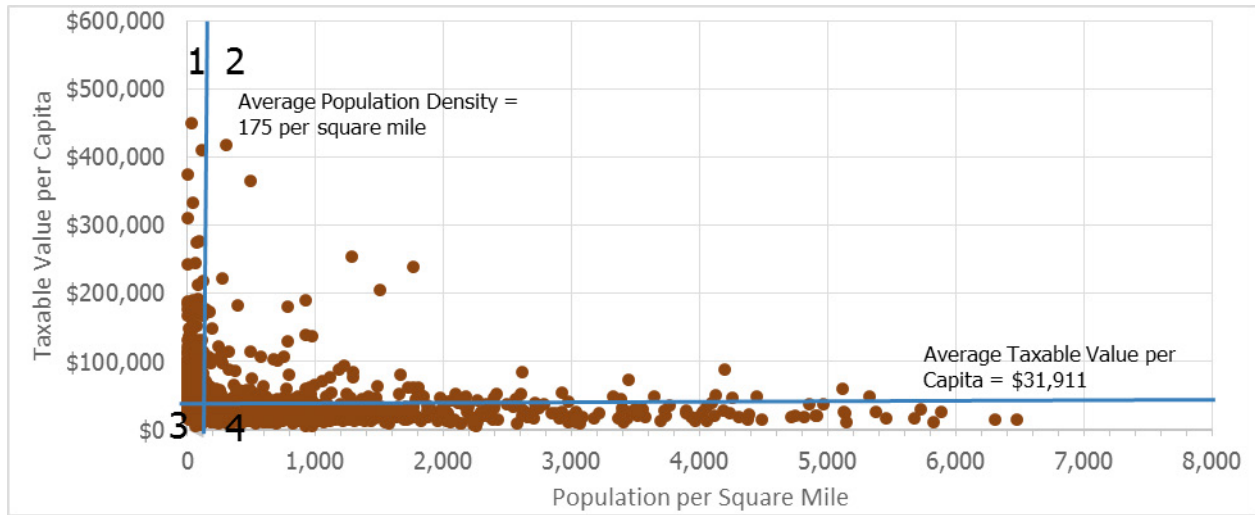
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Chart 1

2012 Taxable Value per Capita and 2010 Population Density of Michigan Local Governments



Note: For purposes of scale, two outliers were removed. Pointe Aux Barques Township in Huron County with taxable value per capita of \$1,423,511 and a population density of 7 people per square mile was removed from the vertical axis and the City of Hamtramck in Wayne County with a taxable value per capital of \$8,828 and a population density of 10,751 people per square mile was removed from the horizontal axis.

Sources: Michigan Department of Treasury, U.S. Census Bureau.

Figure 1
Units & Populations in Each Quadrant:

1. Units with Below Average Density & Above Average Taxable Value per Capita (upper left): 604
 Number of Units as Percent of all Local Governments: 34%
 Population: 1,056,921
 Population as Percent of State: 11%
2. Units with Above Average Density & Above Average Taxable Value per Capita (upper right): 235
 Number of Units as Percent of all Local Governments: 13%
 Population: 3,030,165
 Population as Percent of State: 31%
3. Units with Below Average Density & Below Average Taxable Value per Capita (lower left): 446
 Number of Units as Percent of all Local Governments: 25%
 Population: 1,140,657
 Population as Percent of State: 12%
4. Units with Above Average Density & Below Average Taxable Value per Capita (lower right): 488
 Number of Units as Percent of all Local Governments: 28%
 Population: 4,918,292
 Population as Percent of State: 50%

History of State Revenue Sharing

Michigan's state revenue sharing program was created in a series of policy actions spread over 60 years. In many ways it is constructive to think about the overall program in two parts: constitutional revenue sharing and statutory revenue sharing. Constitutional revenue sharing is the result of a 1946 amendment to the state Constitution that dedicated revenues to local governments and schools. The dedication of revenues from the intangibles, income, and single business taxes eventually came to be known as statutory revenue sharing. In the late 1990s, these individual dedications were melded into a single dedication of additional funding from sales tax revenues (beyond the constitutional dedication). The significance of constitutional and statutory state revenue sharing has grown as Michigan's systems of state and local government finance have evolved.

People at various times may interchangeably term the program state aid instead of state revenue sharing. State aid would imply that state policymakers at some point decided that state revenues were

sufficiently plentiful that they could be put to good use helping the finances of local governments. Such an implication would assume that local governments were in need of assistance and since each revenue sharing distribution was designed to distribute revenues to all units of local government, that all local governments were in need of assistance.

In fact, the program is termed state revenue sharing because state policymakers agreed to serve in a revenue raising capacity to capitalize on revenue raising efficiencies and share state-collected revenue with local governments, usually because the finances of local governments were negatively affected by statutory changes that exempted parts of the property tax base from taxation. Historically, the state has adopted policies to distribute revenues to local governments for two purposes: 1) the replacement of revenue after certain local taxes were either discontinued or preempted by the state; and 2) to supplement local government revenues and general funds.

Reforming Michigan's State Revenue Sharing Distribution

Part of the need for this report rests with the fact that the goals of statutory state revenue sharing have not been clearly delineated in the past. State policymakers may just see a pot of money being distributed to local governments without a common understanding of the goals behind it. The loss of institutional knowledge inherent in the system because of term limits for state officials further lessens connections to past policy decisions.

Thus, it is of fundamental importance that state policymakers define a goal for state revenue sharing. Michigan has had different goals that drove the distribution of state revenue sharing over the years, but none of those goals are applicable to the distributions in the current program, which have been revised and changed yet again over the years without a focus on the overarching goal of the program. Given the current scarcity of resources at the state level and the challenges confronting many of Michigan's local governments, that goal should be to send funding to those governments with the greatest needs.

A necessary first step in defining need and setting goals for state revenue sharing is establishing a common understanding of the purpose of local government. For the Citizens Research Council of Michigan, the purpose of local government is to manage the interaction between people. People can exist in nature without government, but when people aggregate into communities, there begins to develop a demand for public services. People seek public safety to protect against injury to their person or property. They seek planning and zoning to protect against negative externalities such as noise or air pollution. They seek parks, recreation services and other quality of life amenities.

Having established the purpose of local government, a necessary next step is to establish the state's interest in local government. The common denominator for systems that attempt to recognize needs is an interest in equalizing the fiscal capacity of the local governments so that citizens are not deprived of basic governmental services simply because of the jurisdiction within which they live or work.

Fundamentally, need is defined either in terms of the capacity of a government to raise revenues or in terms of the demands placed on a government to provide services. Revenue sharing distribution programs that are designed to address fiscal capacity attempt to help local governments that are less capable of helping themselves.

Options for Reform

The options for reform that follow are divided into

- those that account for inequities in local government tax bases,
- those that are based on differences in service needs,
- those that recognize key places that contribute to the state's economy, and
- those that fund the local government services most valued by the state.

Equalize Tax Bases

Taxable Value per Capita. This formula divides the state average taxable value per capita by each local government's taxable value per capita and the result is multiplied by the unit's population to obtain the unit's weighted population.

Tax Yield Equalization. Rather than measuring the adequacy of each government's tax base on a per capita basis, this measure assessed the productivity of one mill of taxation in yielding revenues. Local governments for whom a mill of taxation does not generate revenues at the state average receive funding. Those for whom one mill generate revenue in excess of the state average receive nothing.

Evaluation of Tax Base Factors. The primary difference between taxable value per capita and tax yield equalization is that the first measure is more heavily predicated on the idea that local government services are provided to people, while the second measure is indifferent to whether the services are provided to people or properties. Certainly, much of the services provided to local governments are provided to people, but things like garbage collection, fire protection, planning and zoning, and others are less dependent on the number of people in the community.

Tax Exempt Properties. The state revenue sharing program could compensate local governments for

hosting tax exempt properties as part of an effort to assist local governments less able to raise revenues from own-source revenues. Two options would be to fund each parcel of tax exempted property at flat amounts or fund each parcel of tax exempted property according to the amount of square footage or acreage encompassed by those properties.

Demand for Services

Alternative methods of revenue distribution are based on assessments of the services provided. These assessments are best if they are based on measures of units served – people or properties – or measures of services provided – crimes responded to, fires put out, park acreage, etc. They should not be based on the cost of serving people or property, or the cost of providing specific services. To do so, creates perverse incentives for local governments to inflate costs to enhance payments from the state.

On a macro level, there are no services universally provided by all cities, villages, and townships throughout Michigan. Many functions – property assessing, tax collection, accounting, planning and zoning, etc. – are nearly universally performed by local governments. However, these are fundamental responsibilities of local governments, the cost of which should be borne locally. Not all cities, villages, and townships in Michigan provide police and/or fire protection, provide parks and recreation, collect refuse, or engage in other activities commonly associated with local governments.

Because of the difficulty in weighing one unit of local government's needs against another's and because of the lack of uniformity in services provided, governments tend to use "pseudo" measures that are commonly accepted as indicators of heightened demand for services.

Nighttime Populations. Michigan, and most other states, have historically used data compiled by the U.S. Department of Commerce's Census Bureau for the distribution of constitutional revenue sharing. However, this approach for state revenue sharing (beyond the per capita constitutional revenue sharing distributions) has several shortcomings. Since the census counts people in their residence, it is essentially only counting the nighttime population of each community.

Daytime Populations. A revenue distribution methodology based on a measure of daytime populations would better reflect where interaction between people occurs. Many local governments have daytime or seasonal populations that are remarkably different than their census, or nighttime, populations. Communities that host office buildings, commercial centers of commerce, and industry tend to have larger daytime populations than their census populations would indicate. Conversely, Michigan's bedroom communities tend to empty out during daylight hours when residents commute to places of employment or commerce.

While the daytime and seasonal populations are preferable to census or nighttime populations as pseudo measures of need, this measure is still less than desirable for several reasons. Most significantly, like the nighttime population, this measure does not account for differences in density.

The greatest obstacle to using daytime populations as a factor in distribution calculations is the lack of reliable data. The problem is that there is not a third party that counts the number of people that come to these places. Each tourist attraction, shopping mall, etc. can have incentives to overestimate their popularity, and there are no means to audit or validate the populations that they may report.

Population Density. Population density is an alternative to the use of the census population. This is simply a measure of the average number of people living within each square mile of land area in a community. Since the population density of different communities is highly correlated with the number and intensity of services that the communities provide, this measure better reflects the demand for governmental services.

Building Counts and Building Density. In addition to services provided to people, local governments provide a number of services to properties. Fire protection, refuse collection, storm sewers, and snow removal are examples of services for which the intensity and cost of services depends to a greater extent on the number of buildings than the number of people being served.

Unit Type. Historically, residents of a community have chosen a level of incorporation – city, village, or township – for their local government to reflect the level of services they expect from that unit. The 1998 reforms to the state revenue sharing distribution formula included a measure of the unit type that was based on the contention that service delivery costs are a function of the type of unit and population size within a given unit type.

Evaluation of Service Demand Factors. Population density, building density, and/or unit type could be used, individually or in combination, to reflect the greater service demands on some local governments as opposed to others. They could be used to create weights that would be applied to the local government's population, as measured by the decennial census or the American Community Survey.

Funding Certain Key Places

Part of the state's exercise in defining its relationship with local governments and the goals it hopes to achieve through a revenue sharing program might include an assessment of whether some places are of extra significance to the state. Of course, the state has an interest in all local governments operating at their respective peak, but it has a stronger interest in some local governments. This strategy would direct state resources to those places for which the state has the strongest interest to the exclusion of other places or public services.

Agricultural communities, while important to the state economy, do not require a great deal of local government services. Forestry is a very important part of the state economy as well, but again it requires little by way of local government services. The idea here is that Michigan's core cities, commerce centers, manufacturing hubs, and tourist destinations, require a higher level of intensity in local government service delivery. Therefore since such places contribute significantly to the state economy and are important to outsiders' perceptions of the state, servicing these locations ought to be a priority.

Directly Fund Key Services

State policymakers could also drop the pretense of providing this funding for unrestricted use by local

governments. Funding would be restricted to specific public services related to the health and safety of residents – police protection, fire protection, emergency medical services (EMS), courts, county health programs, and water and sewer quality services. This would bend the rules for state revenue sharing in many ways. Such a program would have to meld the revenue sharing programs that direct funding to cities, villages and townships with that which provides funding to counties. This approach would direct funding to the services without regard to the entity responsible for providing that service in different areas of the state.

Pros and cons are associated with such an approach. By tying the funding to specific programs, it might make it harder for future legislatures to redirect funding for state purposes as has often occurred throughout the history of state revenue sharing.

Alternatively, funding is fungible. The addition of funds for a specific service may simply free up existing local funds dedicated to that service to be redirected for other services. While on its face this might appear as a move away from unrestricted state revenue sharing, in the end it may provide the same freedom of spending as the current program.

Such a program would require assembly of multiple measures of services provided by the state's public safety entities. A police measure could use data reported to the state and the Federal Bureau of Investigation of crimes reported and cases cleared. A fire measure could be comprised of the number of fires and emergencies occurring within each department or authority's geography. Similar measures could be assembled for emergency medical services.

Recommendations and Alternatives

There are no clear answers to the matter of reforming Michigan's statutory state revenue sharing program. Accordingly, recommendations are focused on decision points for state policymakers. The alternatives offered below offer distribution methods that would get funding to Michigan's communities most in need in terms of their abilities to raise revenues or their service delivery demands.

Recommendations

The first recommendation is for state policymakers to decide if the statutory state revenue sharing program is a priority. If it is, its importance must be emphasized by a return to funding at the levels designated in statutory law. FY2014 funding levels equate to roughly a 75 percent cut in funding from the statutory base. After funding is sent to Detroit, which is arguably inadequate to meet the city's needs, there is not sufficient funds available to meet the needs of other local governments. If it is not the priority it once was, they should end the illusion and direct the funding to meet other needs.

If revenue sharing is a priority, then the second recommendation is for state policymakers to examine the purpose of local government and the role they

see statutory state revenue sharing helping to serve that purpose. This analysis was done based on the idea that local governments exist to manage the interaction between people. This need not be the only role local governments are deemed to fill.

Based on CRC's understanding of this purpose, it therefore makes sense that the role of statutory state revenue sharing is to ensure that all local governments are equipped to perform this purpose at a minimum level. This can be done by directing funding to affect differences in fiscal capacity or by directing funding to the places or services that the state values.

Alternatives

CRC suggests the consideration of either of the following two approaches to achieving this aim:

1. A formula that considers both the capacity of a government to raise revenues and the demands placed on a government to provide services.
2. A program that moves away from the unrestricted nature of state revenue sharing to fund public safety programs.

A New Formula to Address Fiscal Capacity

A new formula to address fiscal capacity should recognize both that some local governments do not have the sufficient tax base to productively raise funding to support their own operations with local taxation, and that some local governments are called upon to provide services at higher levels. Keeping in mind the need to keep a new formula simple and understandable, a new formula should be broken into parts based on different factors that recognize that the needs of Michigan's local governments are not easily defined by one measure of need.

Insufficient Revenue Raising Capacity

Given Michigan's heavy reliance on property taxes as the primary source of local taxation for cities, villages, and townships, the options that could be used to assess revenue raising capacity are few. The distribution of funding to equalize tax yields or on a tax base per capita basis both achieve the same goal. However as described above, wherein tax yield equalization operates independent of population, making it better suited to meeting the needs of Michigan's urban places at this time.

Heavier Service Demands

The second part of a fiscal capacity formula should recognize the heavier demands for services placed on some local governments. Because local government services are provided both to people and to properties, service demands should be measured

as population density and building density. These measures recognize that the closer people are to one another, and by extension the closer their residences are to one another, the more they'll interact. This will result in a greater demand for public safety services, a greater demand for services such as garbage collection or planning and zoning, and increased interest in quality of life services such as parks, libraries, and recreation facilities and programs.

Transition to Restricted State Revenue Sharing

The present scenario, with state policymakers considering policy actions to rebuild the statutory state revenue sharing program and many local governments presently receiving no funding from this program, offers an opportunity to rethink the unrestricted nature of the funding that flows to local governments. Rather than distributing the funds to local governments with the understanding that public safety is the function that consumes the most local dollars, such a change would direct state funding directly for these purposes – police, fire, and emergency medical services.

Rather than using the pseudo measures of need, as is necessary in the unrestricted state revenue sharing distribution formulas, a restricted revenue sharing program for public safety should be based on actual measures of activities that drive the staffing and cost of public safety agencies.

Conclusion

An economic, efficient use of taxpayer dollars suggests that the government responsible for providing services should also be the government responsible for collecting the taxes. Despite this bedrock principle of good government, reasons to continue and reconstitute statutory state revenue sharing are plentiful. On top of the fact that Michigan's history of sharing revenues has created a dependence from which local governments will not easily be weaned, state revenue sharing also serves to diversify the revenue structure of local governments; to facilitate economic development by diminishing the need for local taxes to be levied at exorbitant and non-uniform rates; and to ensure that a minimal level of services are provided across all jurisdictions.

The circumstances of the past decade have left Michigan with a state revenue sharing program that bears little resemblance to its prior self. There is little rhyme or reason to the methodologies used to distribute statutory state revenue sharing to local governments, nor to the amounts that they receive.

This report identifies opportunities for addressing that weakness, either in a continued unrestricted state revenue sharing formula or as a new restricted revenue sharing program for public safety. The effective use of public resources in such a program depends not only on a sound formula for getting funding to the governments with the greatest needs, but also on a level of funding sufficient to make a difference.

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MAYOR AND CITY COMMISSION

Description of responsibilities and services:

Voters elect seven commission members at large, and the commission elects a mayor and mayor pro tem among them. Commissioners serve either two- or four-year terms which end on a rolling basis so there are always experienced members to mentor any new members. They meet the first and third Monday of every month, unless Monday is a holiday. In that case, the meeting moves to Tuesday. Meetings are held in the City Commission Chambers at Plymouth City Hall, although in the summer months they sometimes meet in one of the City's parks.

A typical Commission meeting includes approving special events that take place downtown, reviewing recommendations by the administration on current projects and voting on resolutions to support the recommendations or to request changes. There may also be a public hearing when required, for example, when approving liquor licenses. Near the beginning of every meeting, the mayor asks for citizen comments. This portion of the meeting allows up to three minutes for citizens to present information or to raise issues regarding items not on the agenda. Upon rising to address the commission, speakers should first identify themselves by clearly stating their name and address. Comments must be limited to the subject of the item.

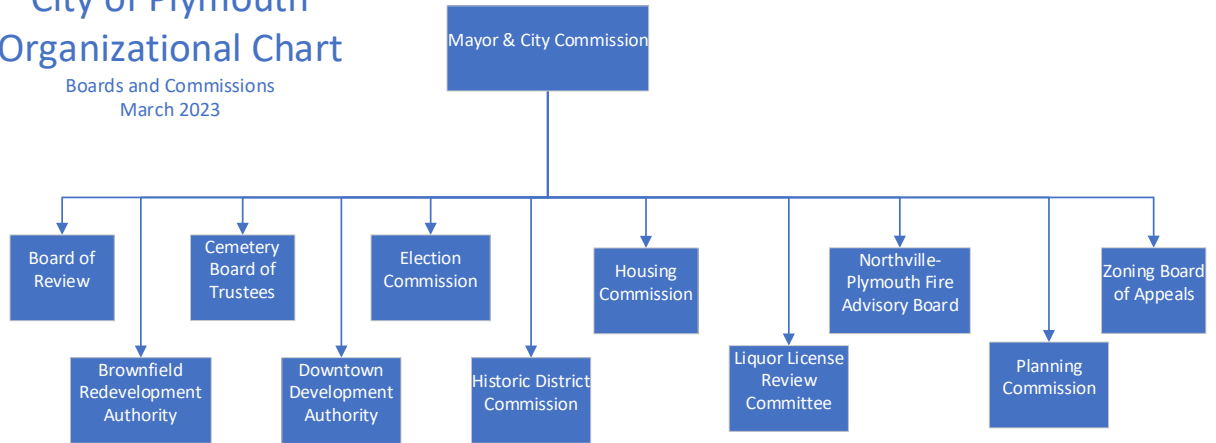
Budget Location:

Fund: 101

Department: 101

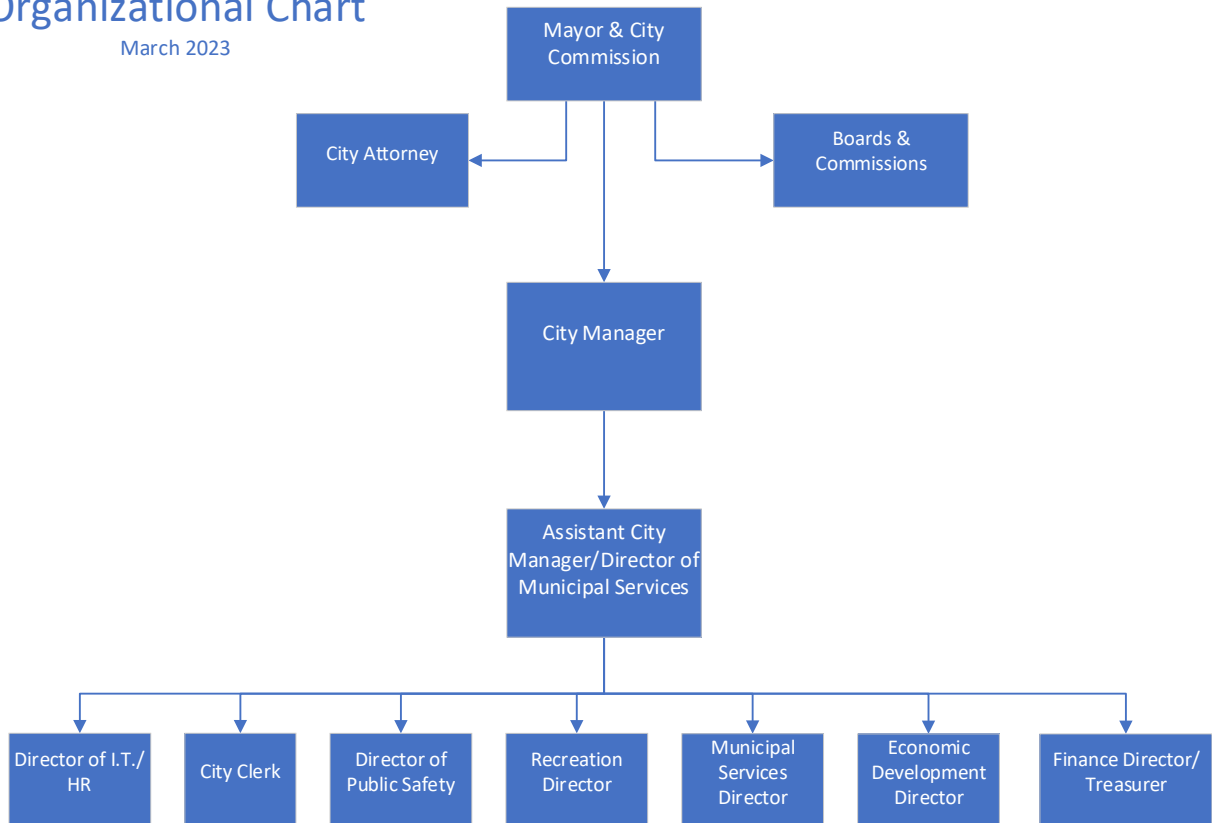
City of Plymouth Organizational Chart

Boards and Commissions
March 2023



City of Plymouth Organizational Chart

March 2023



CITY MANAGER'S OFFICE

Description of responsibilities and services:

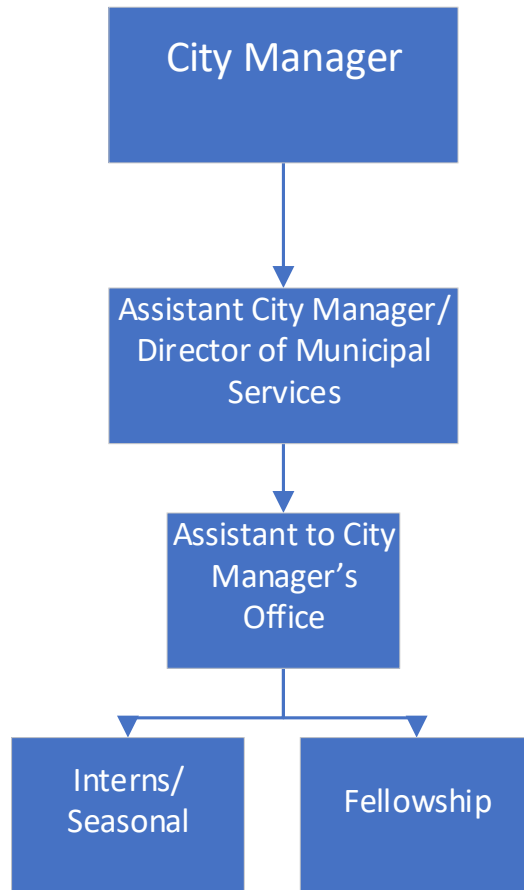
The City Manager, who is the chief administrative officer (CAO) of the City, directs day-to-day operations and is the administrative advisor to the Commission. While the City Commission sets public priority and policy, the City Manager and staff complete the projects related to the Commission's priorities.

The City Manager and department heads work to fulfill the strategic plan, which was developed with the input of both the Commission and the staff. Every year, the group meets to set one-year tasks related to the plan.

Budget Location:

Fund: 101

Department: 172



2023 Goals
1. Work on strategic plan items

2022 Accomplishments
1. Refer to strategic plan

CITY CLERK / ELECTIONS

Description of responsibilities and services:

The City Clerk's office is responsible for maintaining a public record of all official City documents, including the City Charter and Code of Ordinances in accordance with the Michigan Record Retention Schedule, publishing and posting notices as required by law and recording and maintaining City Commission meeting information and minutes.

The City Clerk's office is also responsible for the administration of elections taking place in the City and maintenance of voter records for the City. This includes accepting voter registration applications, issuing and processing absentee ballots and overseeing polling sites.

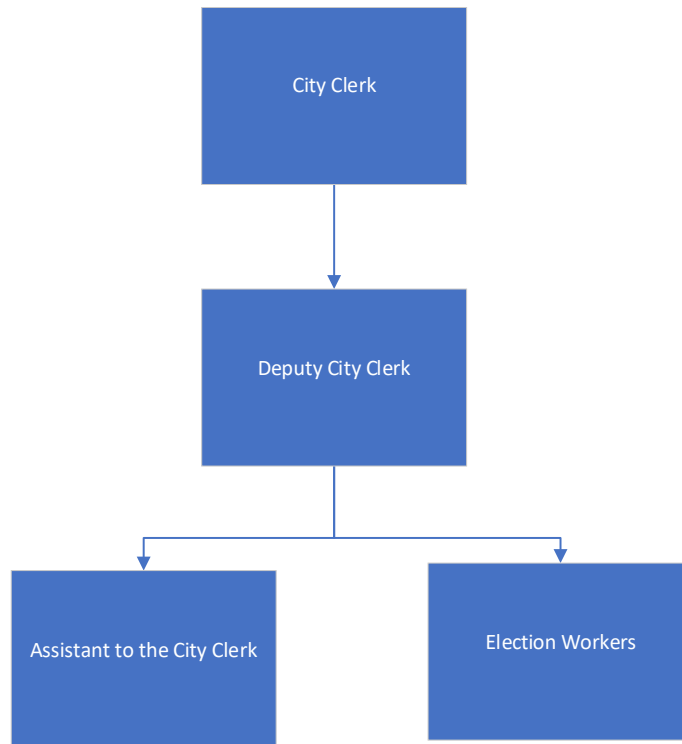
Additional services available through the City Clerk's office include:

- Fulfilling Freedom of Information Act (FOIA) requests, with the exception of police records.
The Freedom of Information Act is a law that provides the public the right to request access to records from any governmental agency. It is often described as the law that keeps citizens in the know about their government. The City of Plymouth is required to disclose any information requested under FOIA unless it falls under one of nine exemptions that protect interests, such as personal privacy, national security, and law enforcement.
- Processing passport applications
- Issuing permits and licenses
- Accepting Boards and Commissions Applications
- Performing Notary Services

Budget Location:

Fund: 101

Department: 215 262



2023 Goals
1. Prepare for three elections in 2024 presidential election year as new election rules are determined
2. Training for new election rules and additional clerk updates and any required or new clerk and/or benefit re-certifications
3. Continue on-going file project of city records

2022 Accomplishments
1. Election team administered two successful elections with no issues
2. Successful Property and Liability Insurance Renewal with lower rate increases in comparison with typical industry increases.
3. Annual health insurance renewal with minimal employee cost-share, while also upgrading select benefits.

ECONOMIC DEVELOPMENT

Description of responsibilities and services:

The City's Economic Development Department is the initial contact between the City, developers and residents. It receives all development applications and supporting materials. The department also assists developers with informational requirements and procedures outlined in the zoning ordinance. The building official, fire marshal and other inspectors review plans and visit the properties to ensure conformance with Plymouth zoning, the Michigan Building Code, the Michigan Residential Code and/or state and national trade codes.

The Plymouth Planning Commission is responsible for guiding and advancing the efficient, coordinated development of the City in a manner that will promote the health, safety and general welfare of its residents. They are the primary commission that reviews development proposals to ensure that they adhere to the City's master plan and zoning ordinance while allowing a reasonable use of the property. The Planning Commission does not review proposals for single-family or two-family residences.

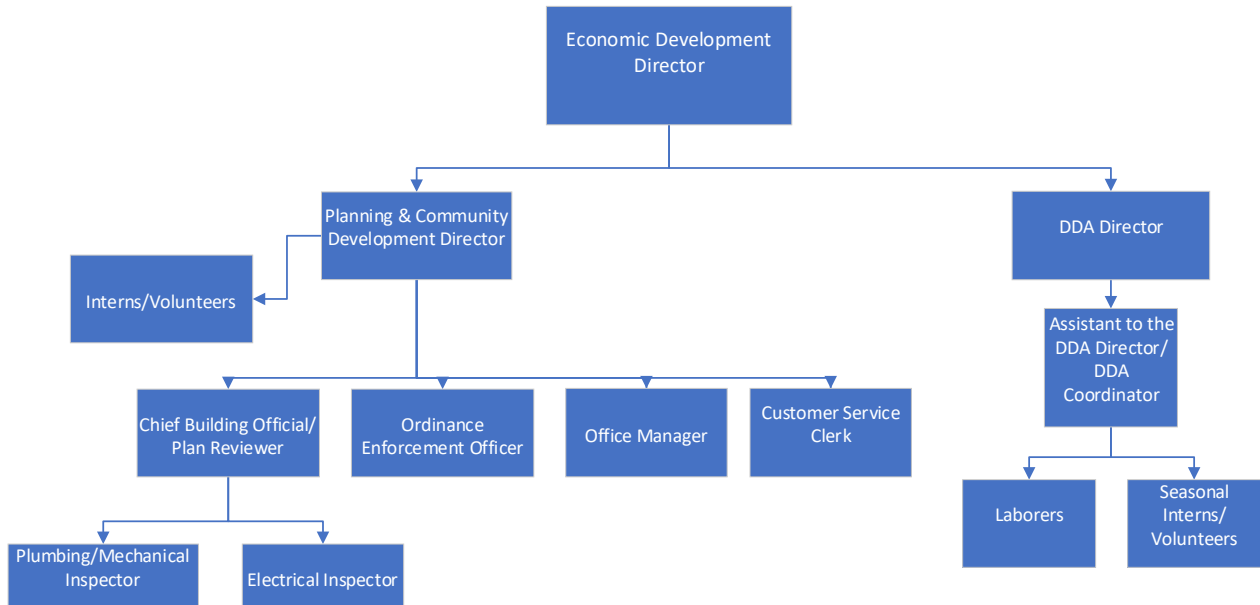
The Zoning Board of Appeals hears variance requests from property owners or developers who believe there are unique circumstances that limit the applicability of certain requirements.

The Historic District Commission reviews and approves development in the Plymouth Historic District. In general, properties surrounding or adjacent to Kellogg Park are within the Plymouth Historic District.

Budget Location:

Fund: 249

Department: 371



2023 Goals
1. Continue towards Certification status with Redevelopment Ready Communities.
2. Review and update the City's Master Plan.
3. Continue implementation of zoning audit.

2022 Accomplishments
1. Achieved Essentials status with Michigan Economic Development Corporation's Redevelopment Ready Communities.
2. Adopted the impervious surface edits.
3. Processed over 1,300 permits totaling over \$15.5 million in construction value.

ECONOMIC DEVELOPMENT DOWNTOWN DEVELOPMENT AUTHORITY

Description of responsibilities and services:

The DDA was established in 1982 and is overseen by the mayor and a ten-member board appointed by the City Commission. It is the responsibility of the DDA board to define the downtown district and provide for all other matters within the district.

The DDA's main focus is to facilitate economic development for the downtown district through physical improvements and upkeep of parking lots, street lighting, traffic signals, parks and other streetscape features. The DDA also engages in marketing activities such as the development of a website (www.downtownplymouth.org), social media accounts, the creation of walking maps and the perennial favorite, Music in the Air concerts on Friday evenings during the summer.

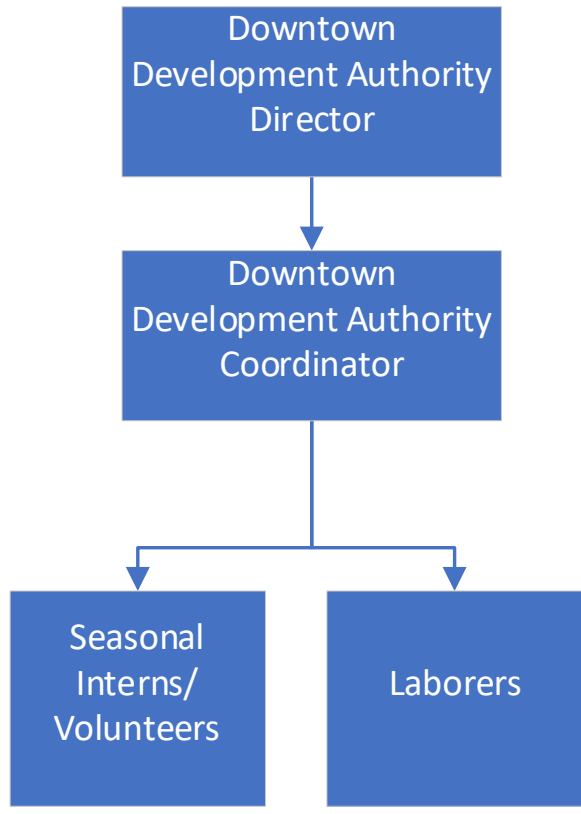
Recent DDA Accomplishments:

- Renovation of the Central Parking Deck
- Revamp of www.downtownplymouth.org to a mobile/tablet friendly format.
- Reconstruction of the Fleet Street Alley that included award winning recognition from the Michigan Concrete Association.
- Doubled the amount of bike parking downtown in 2016.

Budget Location:

Fund: 248

Department: 290 443 445 811 820



2023 Goals
1. Parking Deck Renovation
2. Addition of Public Art
3. Redesign of website

2022 Accomplishments
1. Parking deck pedestrian ramp and stair renovation
2. Redesign of newsletter and other marketing materials
3. Added bike racks

FINANCE AND TREASURER

Description of responsibilities and services:

The finance department is responsible for the City's budget. The budget has three primary functions:

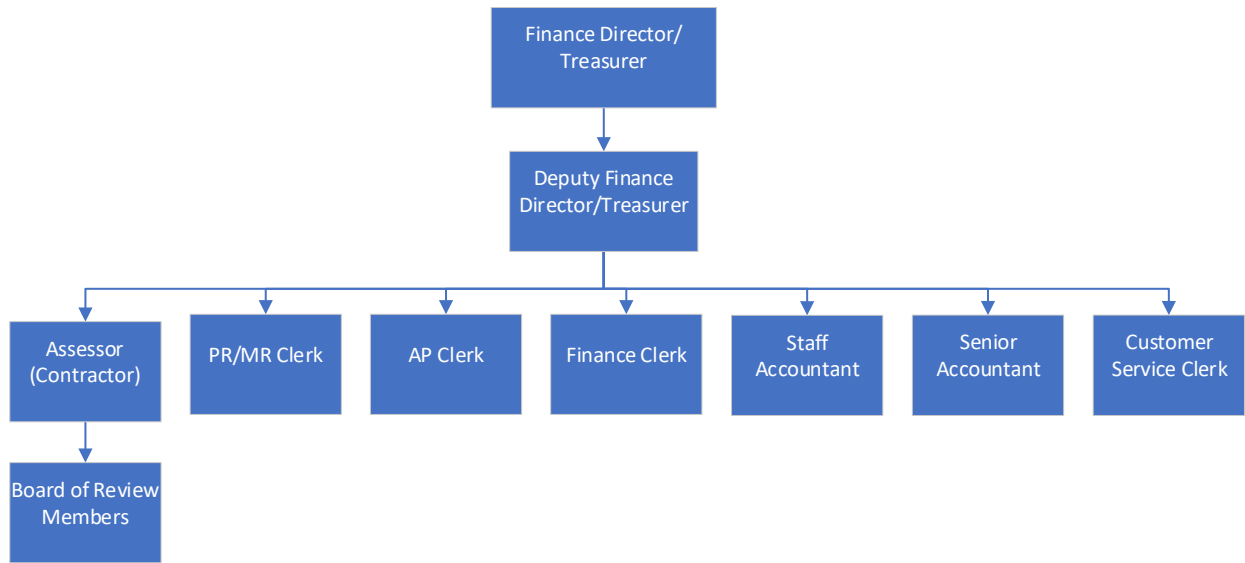
1. **LEGAL FUNCTION:** The budget is an authorization to spend in the form of a series of appropriations.
2. **POLITICAL FUNCTION:** The budget is a process for allocating scarce resources. Decisions about how much public money will be raised and what it will be spent for are essentially political. This 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 budget is adopted in sufficient detail to define a set of expectations or goals. The amount and quality of each city service is defined, and an amount of money is appropriated. 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.

The treasurer is responsible for the collection of all taxes due to the City and for distribution of said taxes to their respective agencies. In addition, the treasurer oversees water billing, dog licensing, parking tickets, and all other payments made to the City of Plymouth.

Budget Location:

Fund: 101

Department: 253



2023 Goals
1. Build a budget worthy of Government Finance Officers Association (GFOA) Budget Award
2. Execute State of Michigan updated Chart of Accounts
3. Assist with Enterprise Resource Planning (ERP) cloud-based system implementation

2022 Accomplishments
1. Obtained Government Finance Officers Association (GFOA) Budget Award
2. Implemented new credit card and electronic invoicing platform
3. Updated and applied new investment policy

HUMAN RESOURCES AND INFORMATION TECHNOLOGY

Description of responsibilities and services:

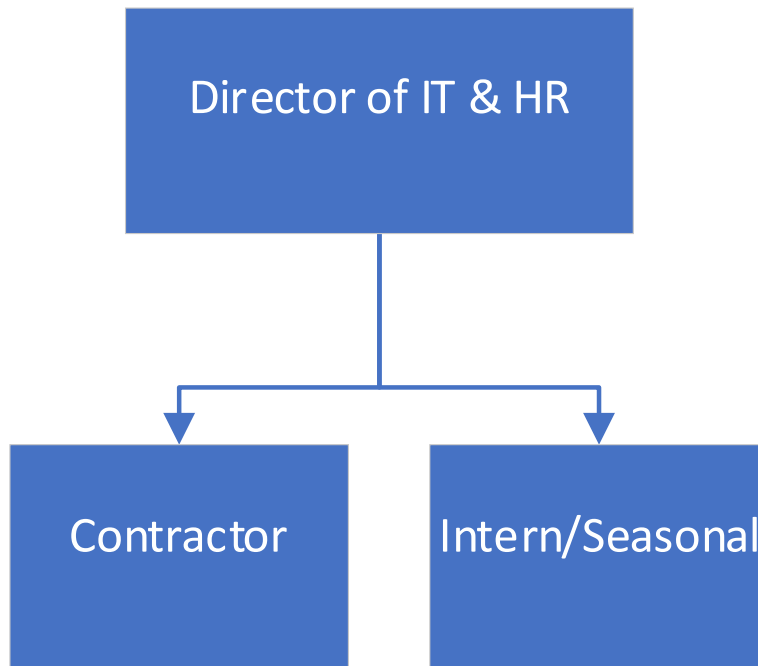
Human Resources and Information Technology were merged together in 2005 at a time of staff reductions. Since that time, HR/IT has remained under one umbrella providing support services to all employees, volunteers and elected, and appointed officials. The HR side of the department works collaboratively with all City departments on effective and creative recruiting strategies when seeking out new members to join our team. In addition, there is a constant review of policies to ensure compliance with all legislation. Further, they support all existing team members with employment needs and retirees with their benefit administration.

IT also works with all departments to effectively deliver the best services possible to the residents, visitors and businesses in Plymouth. They are charged with administering the network across multiple locations, ensuring data privacy for all information stored on the network, managing physical security including card access and security cameras, managing various technology partnerships and providing oversight over all social media channels on behalf of the City.

Budget Location:

Fund: 101

Department: 228



2023 Goals
1. Install wireless network downtown area
2. Replace security camera system- City buildings/ Downtown area
3. Outfit current patrol fleet with new MDCs

2022 Accomplishments
1. Develop/implement recruitment policy
2. DEI Review of current contracts and job descriptions
3. Expand retention program for current employees

MUNICIPAL SERVICES

Description of responsibilities and services:

The City of Plymouth Department of Municipal Services handles the maintenance of City rights-of-way, including streets, bridges, parking decks, and sidewalks; street sweeping and snowplowing; and pick-up services for brush and leaves at the curbside. The DMS is also responsible for the operation and maintenance of the water, sanitary sewer, and storm sewer systems; as well as the maintenance and operation of Riverside Cemetery.

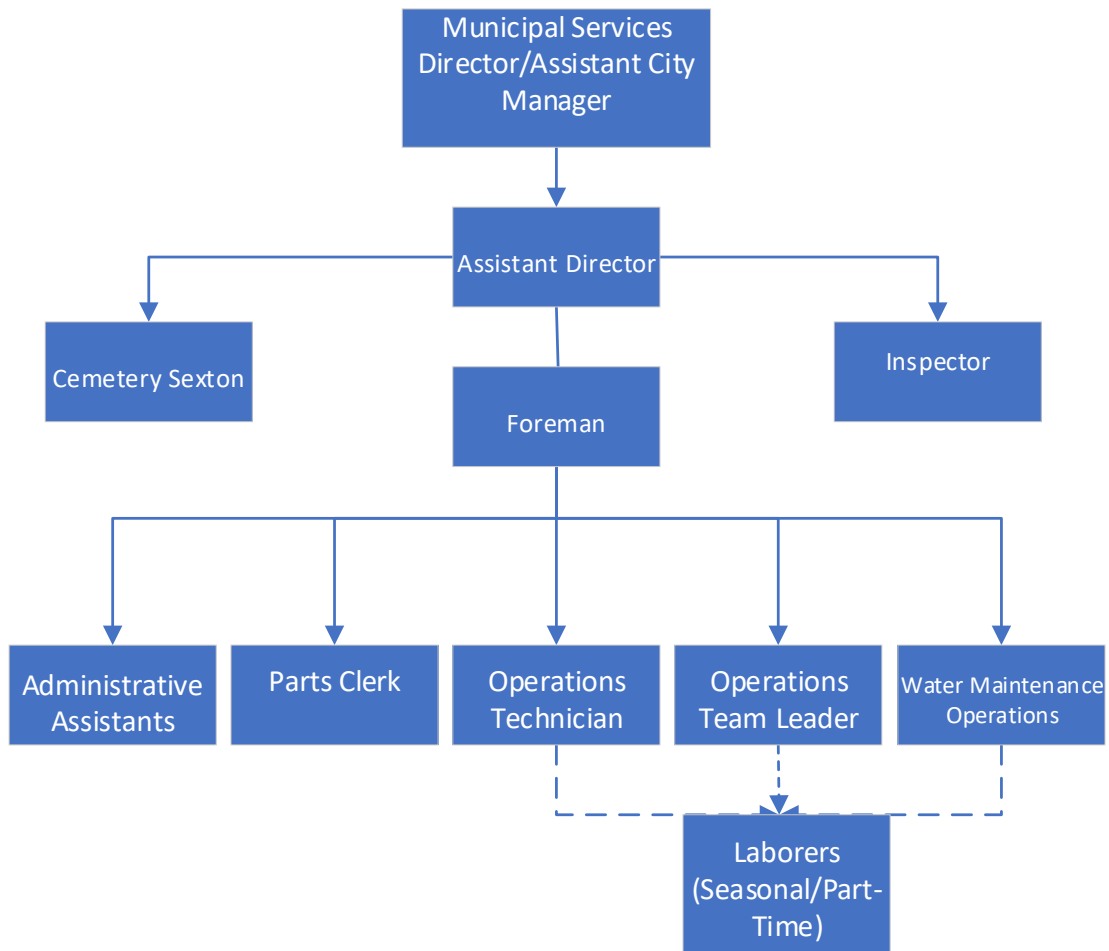
Some responsibilities include:

- **Water and Sewer Systems:** water main breaks, sewer cleaning, final water reads, winterization, fire hydrant flushing
- **Streets and Sidewalks:** street repair, sign maintenance, snow removal, street light reporting, concrete maintenance and restoration, sidewalk repair program
- **City Parks and Playgrounds:** maintenance and inspection of playground equipment, sprinkler system maintenance, trash removal and park clean ups
- **Trees and Forestry:** City street tree planting program, trim City trees, clean up storm damage, remove dead City trees in the rights of way and parks
- **Solid Waste:** trash/recycle removal in town and parks, brush chipping, bulk leaf curb side removal, cemetery spring clean up
- **Special Event Support:** Detour route signage, street barricades set up and take down, set up bandshell, trash removal
- **Riverside Cemetery:** grave/niche/crypt sales, interments (openings and closings), maintenance of grounds, installation of markers and monuments

As first responders, DMS staffers are on-call to mobilize crews 24 hours a day, seven days a week, regardless of weather.

Budget Location:

Fund:	101	202	203	208	226	592							
Department:	275	276	441	448	463	470	474	479	521	536	537	538	539
	540	567	575	580	590	753	770	775	567				



2023 Goals
1. Install to water meters city wide
2. Construct new Saxtons parking lot
3. Restore Penniman retaining wall

2022 Accomplishments
1. Completed new 2022 infrastructure projects
2. Decide on direction of new water meters

RECREATION DEPARTMENT

Description of responsibilities and services:

The Recreation Department offers more than 90 different programs to serve our citizens, from tots to seniors. The City of Plymouth is home to an NHL-sized ice arena at the Plymouth Cultural Center (PCC). In addition to the arena, the PCC has several rooms that accommodate classes, meetings and receptions.

Don Massey Field, near the 35th District Court building, Kellogg Park in the heart of downtown, and 12 neighborhood parks provide space for organized and passive recreation opportunities throughout the City.

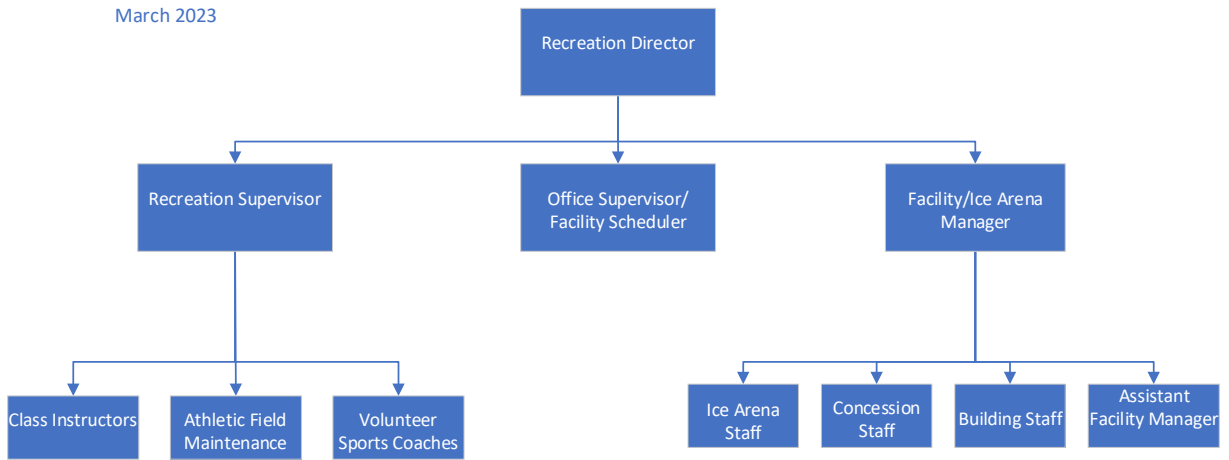
The City of Plymouth and Plymouth Township have partnered to develop a joint master plan. The 2018-2022 joint Plymouth Community Parks and Recreation Plan, which represents the first joint parks and recreation plan cooperatively prepared and adopted by both the City and Township, was adopted by the Plymouth City Commission and the Plymouth Township Board of Trustees to serve as a guide and decision-making document for future recreation facilities and programs. While the City and Township are individual units of government and maintain separate control of their land, facilities and budgets, collaborative planning can allow for better coordinated and more efficient systems.

The plan is also intended to enable both the city and township to continue to apply for funding assistance from various agencies and work toward implementing the documented recommendations. This plan specifically provides for five years of grant eligibility with the Michigan Department of Natural Resources.

Budget Location:

Fund:	208																			
Department:	290	437	720	740	745	749	750	751	752	754	755	757	758							
	760	762																		

March 2023



2023 Goals
1. Construct new locker rooms

2022 Accomplishments
1. Complete ADA bathroom projects

FIRE DEPARTMENT

Description of responsibilities and services:

Since 2011, the City of Plymouth has partnered with the City of Northville to share a single fire department which operates under a single command structure, reducing costs for both. There are fire stations and apparatus in each city. Personnel are assigned to one of the stations and respond to calls from their assigned station. In the case of major events, such as structure fires, personnel from both stations respond.

The fire department uses a paid-on-call staffing model, in which part-time, paid-on-call personnel respond to calls for service. When dispatched, our personnel respond to the station, collect the necessary equipment and respond in department apparatus. Because the area that we cover is relatively small, we typically do not have to travel far to respond to incidents, which makes our average response times similar to those of fire departments with full time career staffing. We have over 50 personnel in the department, which also means that we can quickly assemble large teams when the need arises. There are usually personnel working at the stations during the day, and we will staff the stations for severe weather events, festivals, runs and other events in the downtown areas.

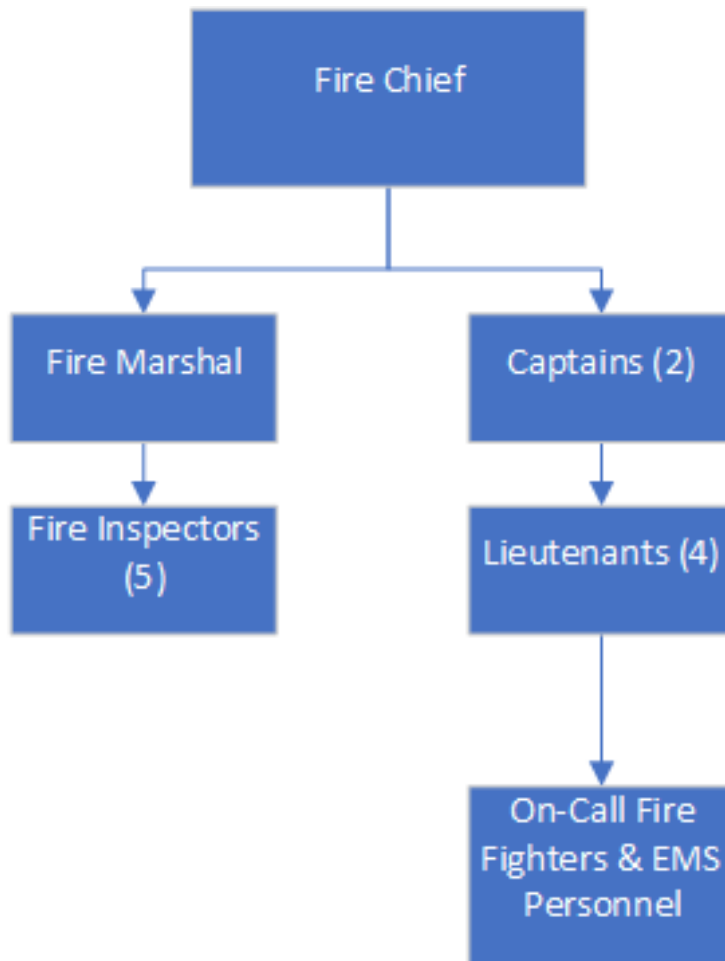
The Fire Prevention Division consists of the fire marshal and four state-licensed fire inspectors. The division handles fire code enforcement tasks through plan review, supervision of fire alarm and fire suppression system tests, occupancy calculations and routine fire inspections of businesses.

The department is a part of the Western Wayne Mutual Aid Association and Michigan MABAS (Mutual Aid Box Alarm System). This allows us to call upon additional resources as may be needed to contain an emergency and provides us with access to specialized teams such as the hazardous materials response team and the urban search and rescue team. We have also made arrangements with neighboring departments for reciprocal automatic assistance in the event of a structure fire. The fire department enjoys a cooperative agreement with Huron Valley Ambulance, and they also respond to all calls for fire service in the City of Plymouth.

Budget Location:

Fund: 101

Department: 336



2023 Goals
1. Implement new fire contract
2. Coordinate review with Center for Public Safety Management
3. Monitor response times and staffing issues of our Advanced Life Support (ALS) partners.

2022 Accomplishments
1. Review and update fire contract

POLICE DEPARTMENT

Description of responsibilities and services:

The City of Plymouth Police Department is a multi-function agency that strives to meet the individual needs of the citizens and visitors of the City of Plymouth.

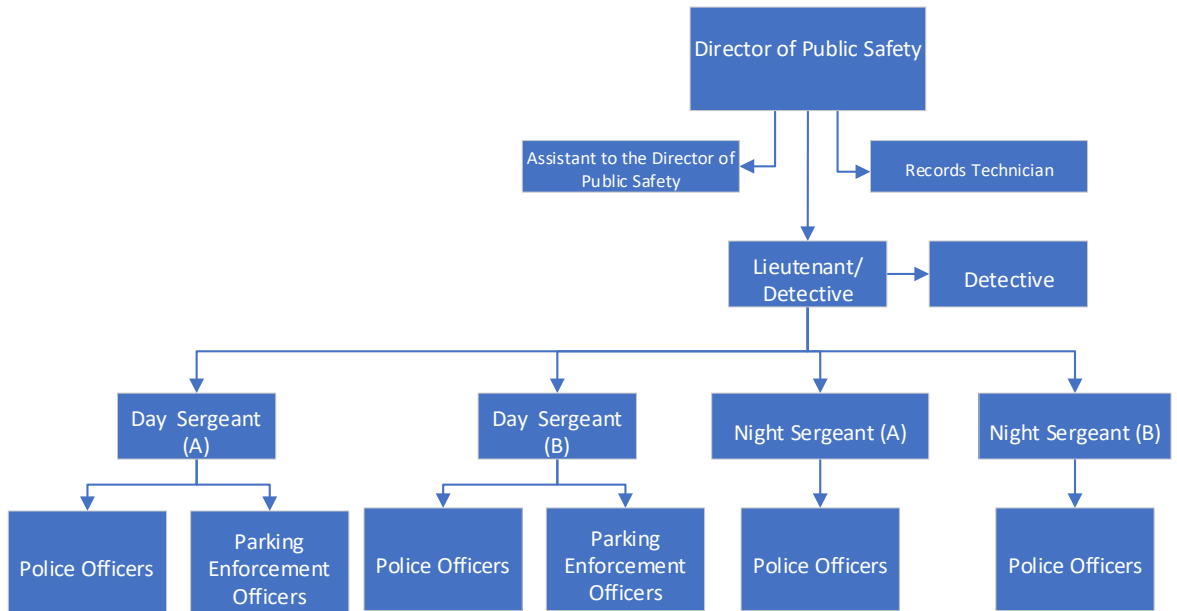
The mission of the Plymouth Police Department is to provide the community with superior policing through strict adherence to a values-based foundation of honor, commitment, integrity, leadership, courage and excellence.

Police services are provided by 16 sworn and two civilian personnel. Within the department, there is a detective bureau and records bureau; and crime prevention and weighmaster officers. Four sergeants and a lieutenant oversee the personnel. Dispatch services are provided by Plymouth Township. Road patrols are divided into 12-hour day/12-hour night shift A & B platoons.

Budget Location:

Fund: 101 248 265 266 267

Department: 301

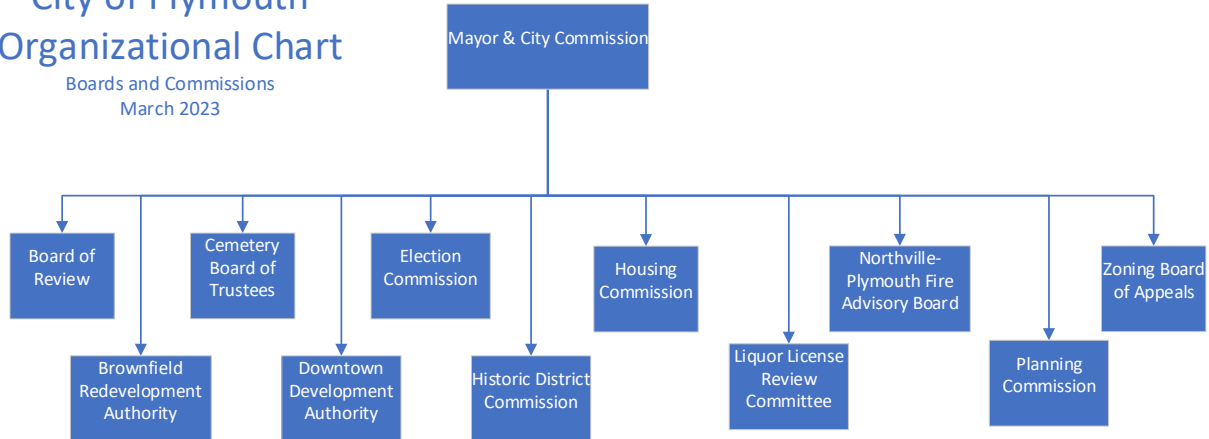


2023 Goals
1. Implement Growth Works Juvenile Diversion Program
2. Upgrade property room for accreditation
3. Formally begin MLEAC accreditation process

2022 Accomplishments
1. Transparency Dashboard went live
2. First Step Lethal Assessment Program partnership
3. Reactivated Crime Prevention Program

City of Plymouth Organizational Chart

Boards and Commissions
March 2023



City of Plymouth Organizational Chart

March 2023

