



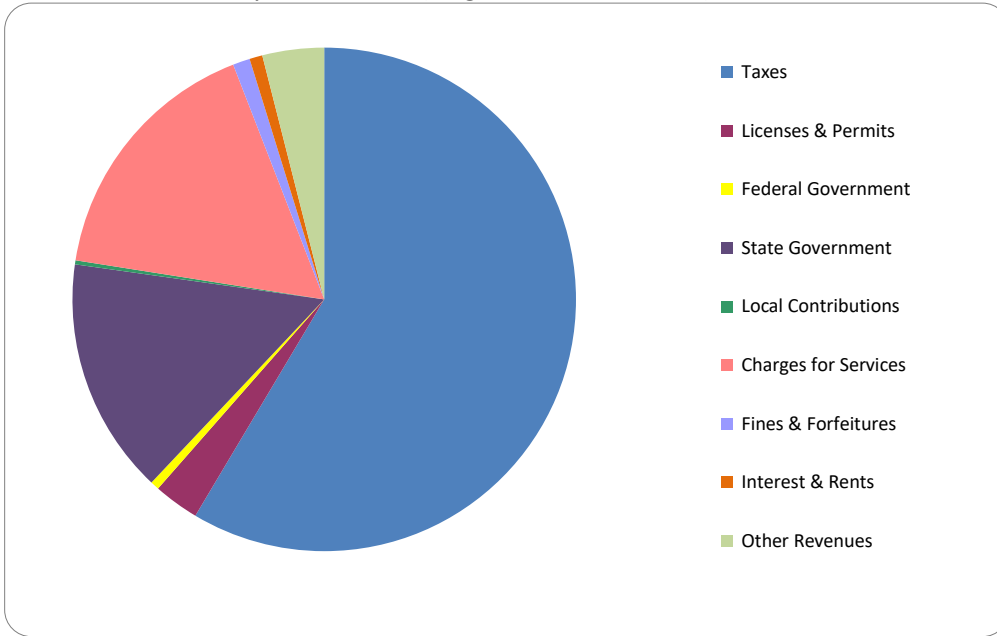
City of Plymouth

A Citizen's Guide to City of Plymouth Finances

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

REVENUES

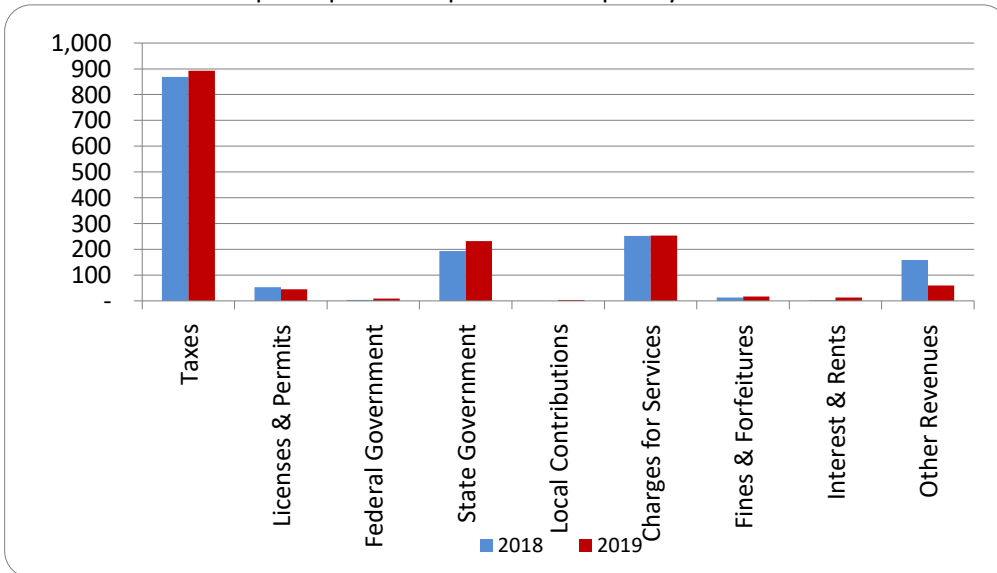
1. Where our money comes from (all governmental funds)



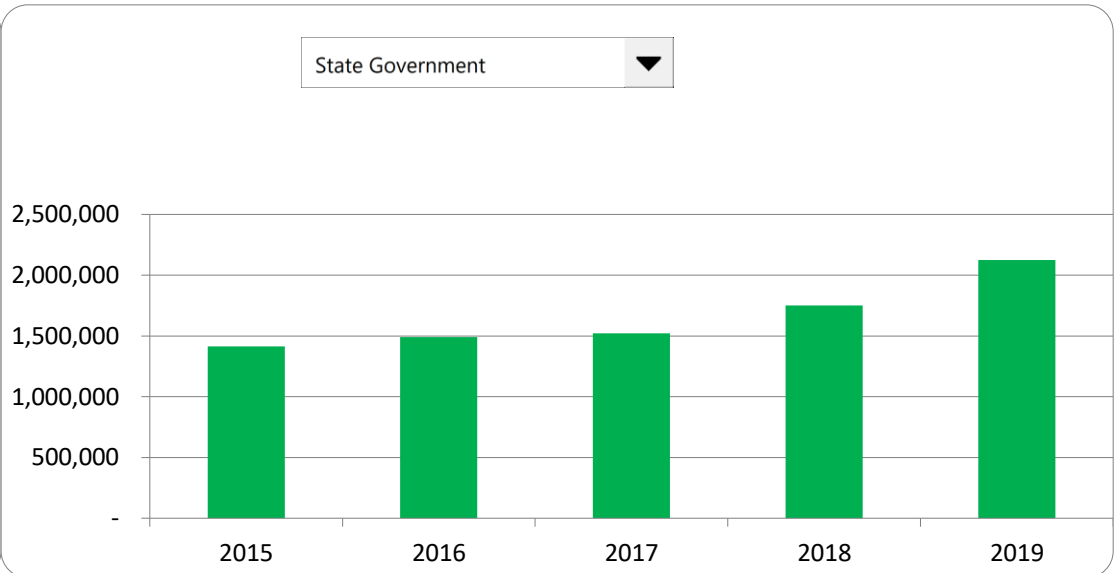
2. Compared to the prior year

	<u>2018</u>	<u>2019</u>	<u>% change</u>
Taxes	\$ 7,845,429	\$ 8,186,807	4.35%
Licenses & Permits	474,128	408,568	-13.83%
Federal Government	31,849	78,904	147.74%
State Government	1,751,186	2,123,485	21.26%
Local Contributions	-	35,845	N/A
Charges for Services	2,274,992	2,325,078	2.20%
Fines & Forfeitures	117,477	153,800	30.92%
Interest & Rents	18,019	116,051	544.05%
Other Revenues	1,435,186	553,520	-61.43%
Total Revenues	\$ 13,948,266	\$ 13,982,058	0.24%

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



4. Historical trends of individual sources

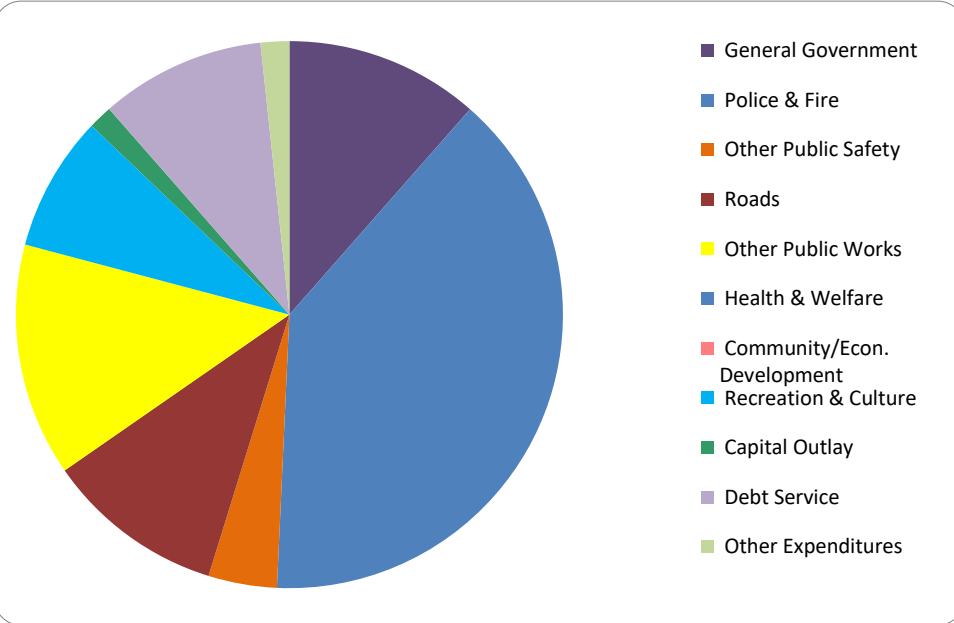


Commentary:

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

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

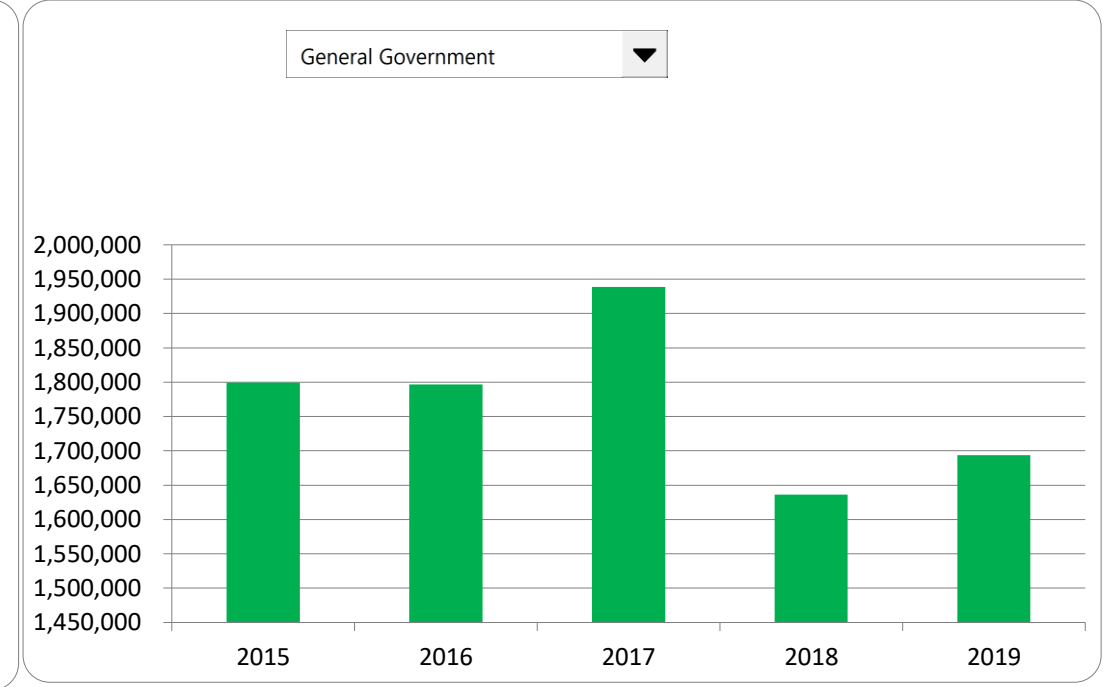
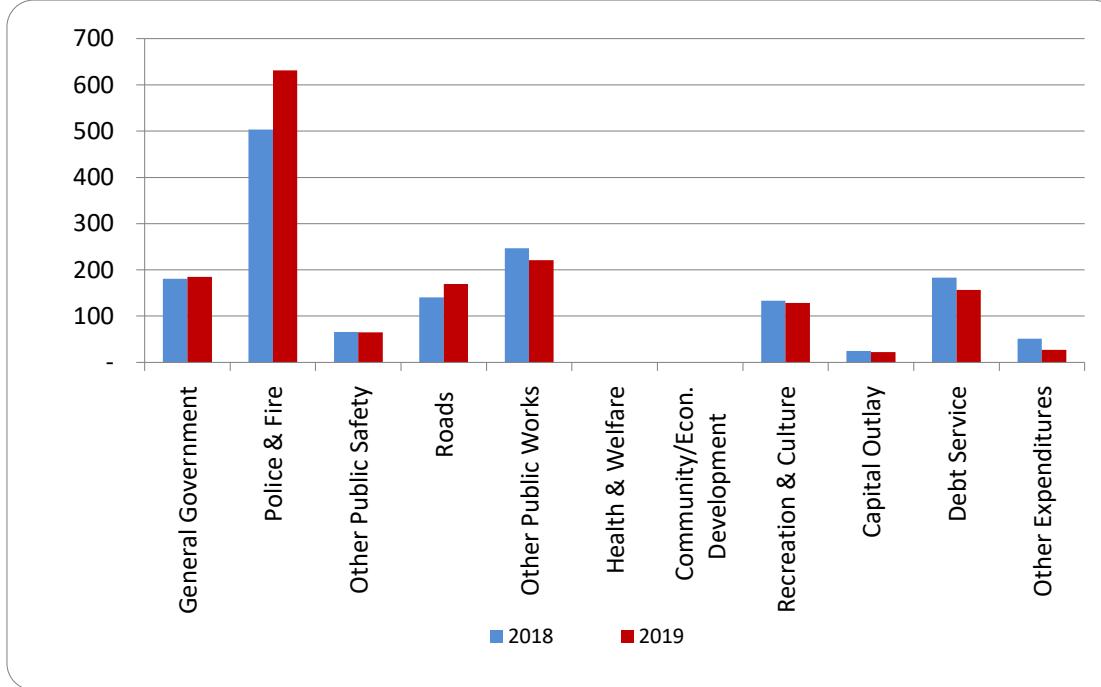
2. Compared to the prior year



	<u>2018</u>	<u>2019</u>	<u>% change</u>
General Government	\$ 1,636,336	\$ 1,693,668	3.50%
Police & Fire	4,549,833	5,789,156	27.24%
Other Public Safety	595,285	598,125	0.48%
Roads	1,270,728	1,559,187	22.70%
Other Public Works	2,228,984	2,031,934	-8.84%
Health & Welfare	-	-	N/A
Community/Econ. Development	-	-	N/A
Recreation & Culture	1,206,379	1,181,200	-2.09%
Capital Outlay	221,261	208,008	-5.99%
Debt Service	1,654,481	1,439,877	-12.97%
Other Expenditures	463,446	249,989	-46.06%
Total Expenditures	\$ 13,826,733	\$ 14,751,144	6.69%

3. Spending per capita - compared to the prior year

4. Historical trends of individual departments:



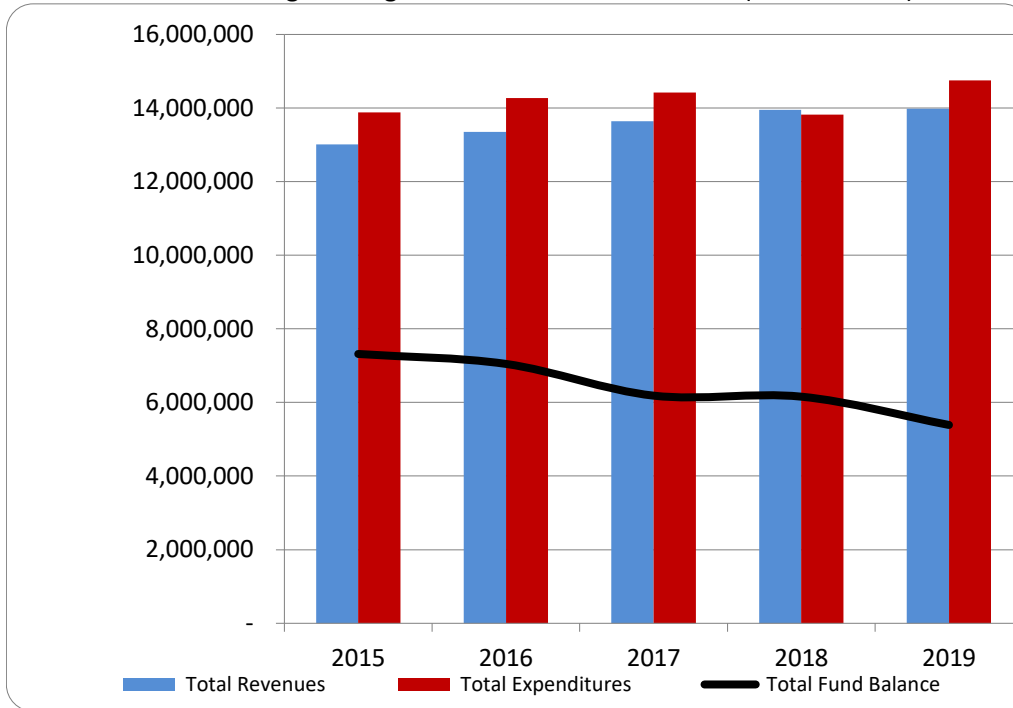
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FINANCIAL POSITION

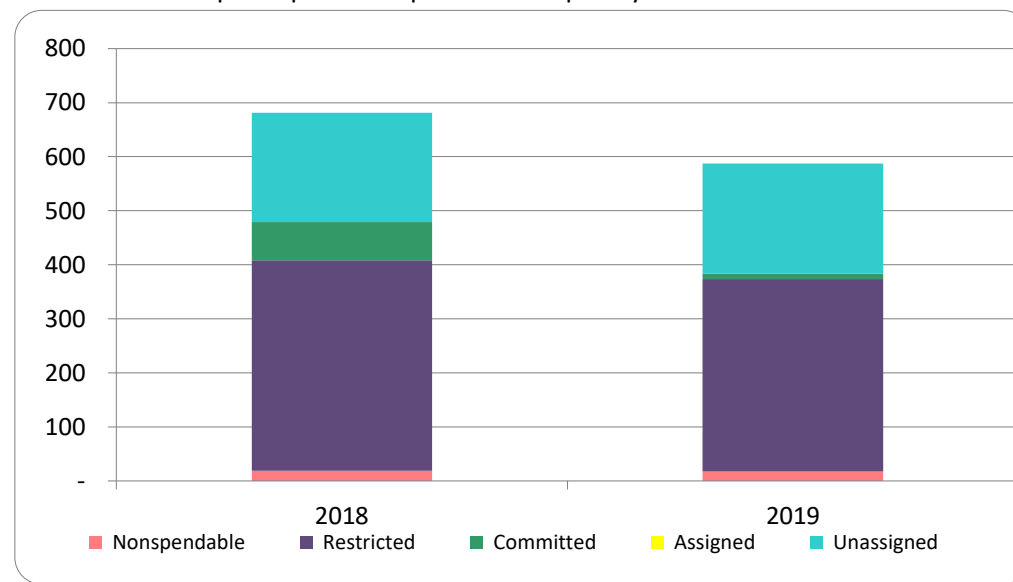
1. How have we managed our governmental fund resources (fund balance)?



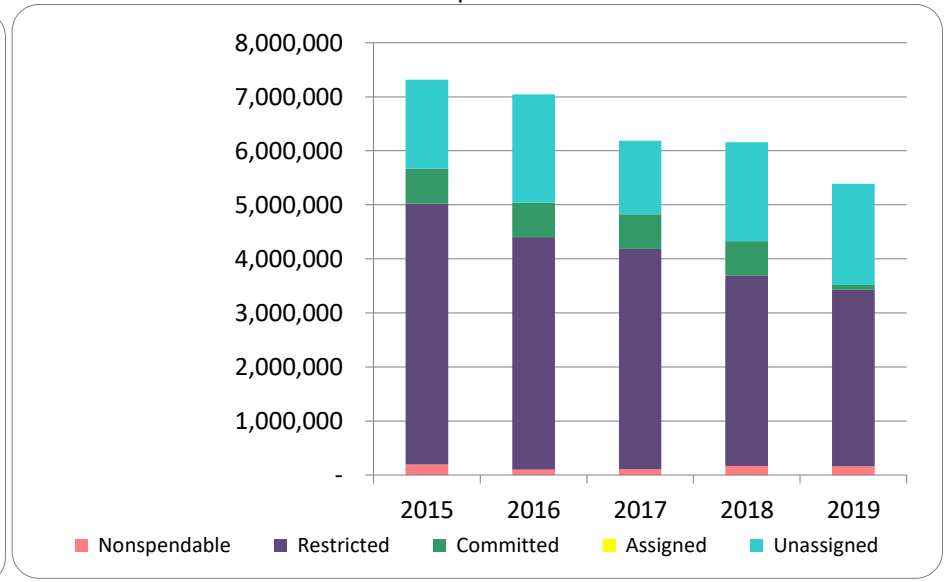
2. Compared to the prior year

	2018	2019	% change
Revenue	13,948,266	13,982,058	0.24%
Expenditures	13,826,733	14,751,144	6.69%
Surplus (shortfall)	121,533	(769,086)	-732.82%
Fund balance, by component:			
Nonspendable	168,338	162,750	-3.32%
Restricted	3,520,423	3,264,518	-7.27%
Committed	641,376	92,168	-85.63%
Assigned	-	-	N/A
Unassigned	1,827,809	1,869,424	2.28%
total fund balance	6,157,946	5,388,860	-12.49%

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



4. Historical trends of individual components



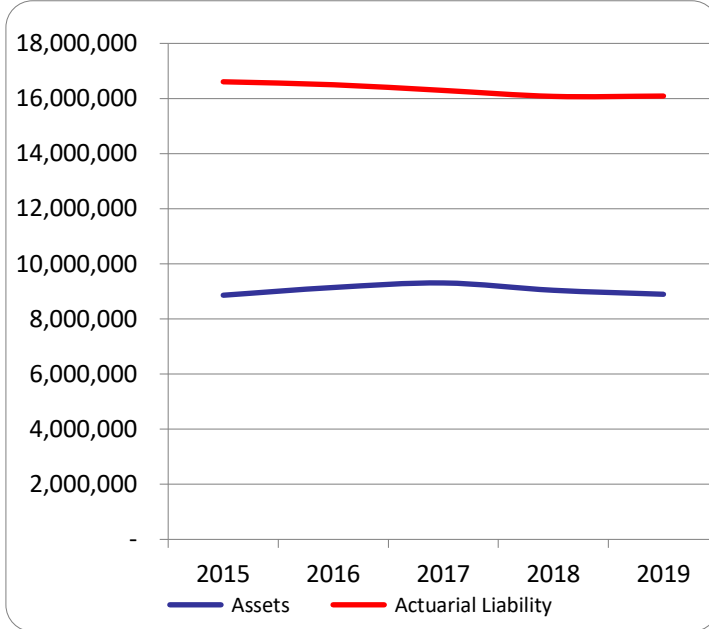
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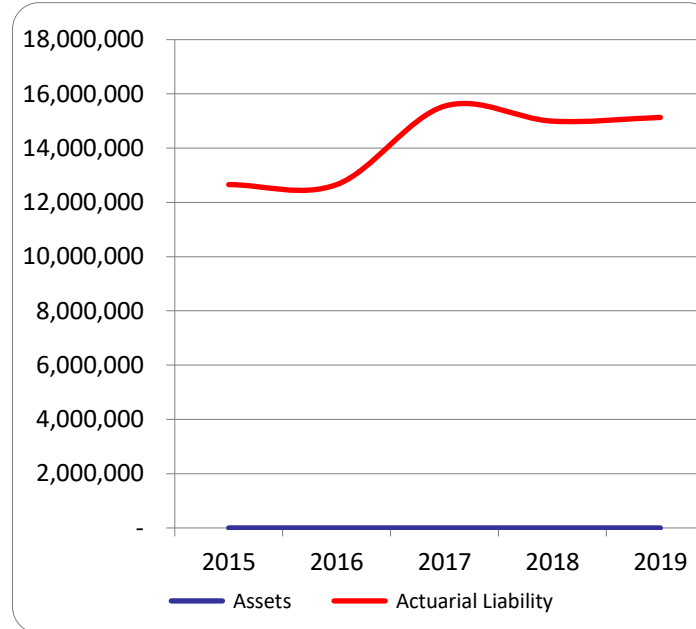
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OTHER LONG TERM OBLIGATIONS

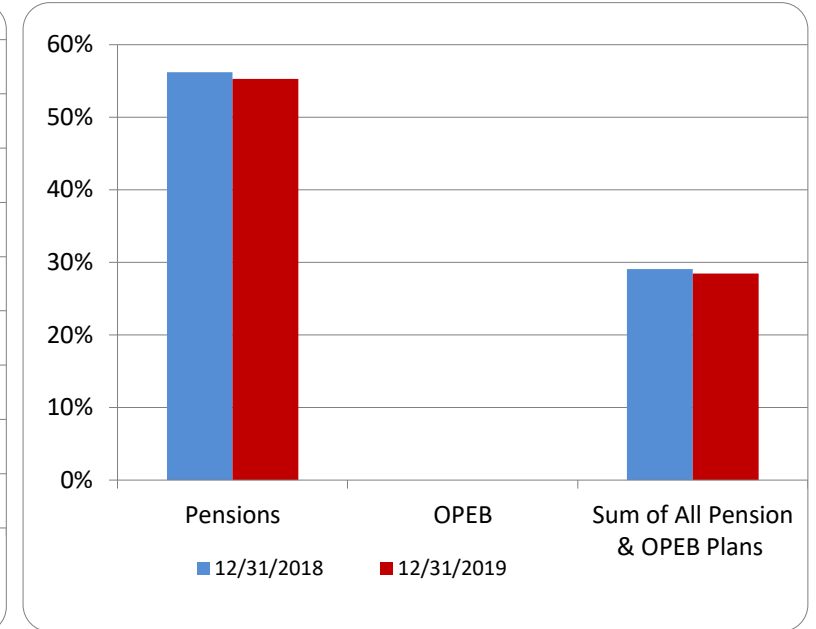
1. Pension funding status



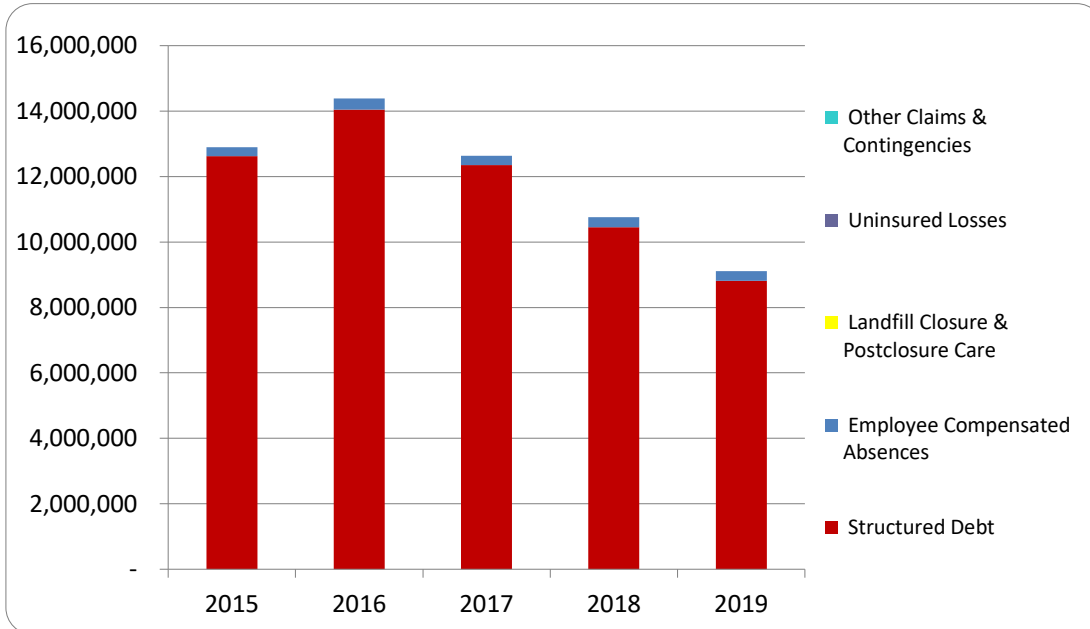
2. Retiree Health care funding status



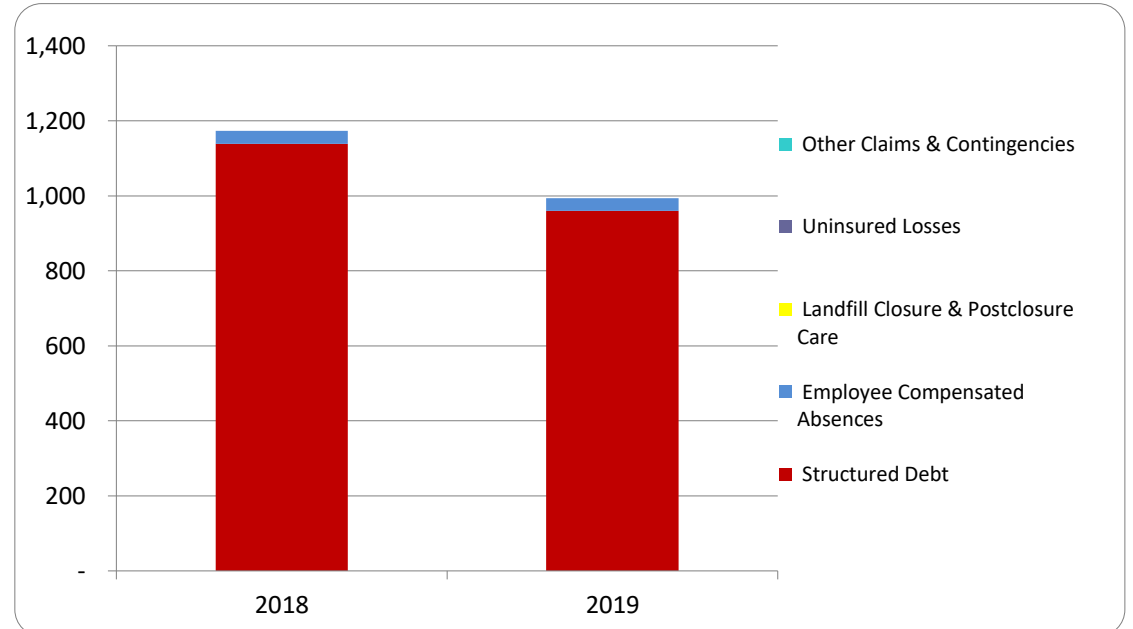
3. Percent funded - compared to the prior year



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 Scanlon, Finance Director / Treasurer at (734) 453-1234.



City of Plymouth

Municipal Performance Dashboard

Performance Dashboard

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

	2018	2019	Trend	Performance
Fiscal Stability				
Annual All Governmental Funds expenditures per capita	\$1,543	\$1,524	↓-1.3%	Positive
Fund Balance as % of annual General Fund expenditures	17.9%	14.2%	↓20.7%	Negative
Unfunded pension & OPEB liability, as a % of annual General Fund revenue	158%	160%	↑ 1.1%	Negative
Debt burden per capita	\$1,156	\$960	↓17.0%	Positive
Percentage of road funding provided by the General Fund	0.0%	0.0%	→ 0.0%	Neutral
Ratio of pensioners to employees	0.98	0.94	↓-4.3%	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	60%	58%	↓-3.6%	Negative
Average age of critical infrastructure (years)	37.7	37.3	↓-1.1%	Positive
Public Safety				
Violent crimes per thousand	1	1	↓15.6%	Positive
Property crimes per thousand	8	7	↓18.8%	Positive
Traffic injuries or fatalities	37	56	↑51.4%	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	8.0%	8.4%	↑ 5.4%	Neutral
Acres of parks per thousand residents	0.3	0.3	↓-1.5%	Negative
Percent of community being provided with curbside recycling	100%	100%	→ 0.0%	Neutral



City of Plymouth

Unfunded Liabilities



CITY OF PLYMOUTH

www.plymouthmi.gov

201 S. Main
Plymouth, Michigan 48170-1637

Phone 734-453-1234
Fax 734-455-1892

Unfunded Liabilities (Pension and OPEB)

	2017	2018	2019
Pension	\$6,987,104.00	\$7,036,564.00	\$7,193,331.00
OPEB	\$15,549,034.00	\$14,995,133.00	\$15,133,046.00
TOTAL	\$22,536,138.00	\$22,031,697.00	\$22,326,377.00

THE CITY OF HOMES

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City of Plymouth

Debt Retirement Schedules and Policy

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		2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30
GO STREET PAVING BONDS / 2002 GO REFUNDING BONDS Issued: 4/19/2012 - \$5,920,000	P	995,000	1,010,000	1,010,000	1,010,000						
	I	120,750	90,900	60,600	30,300						
GO STREET PAVING BONDS Issued: 4/01/2020 - \$6,140,000	P	515,000	535,000	555,000	580,000	605,000	625,000	650,000	670,000	690,000	715,000
	I	218,350	197,750	176,350	154,150	130,950	106,750	81,750	62,250	42,150	21,450
LTGO W/S REFUNDING BONDS Issued: 4/19/2012 - \$1,935,000	P	65,000	65,000	70,000							
	I	6,000	4,050	2,100							
LTGO PARKING PURCHASE/W-S UTILITY CAP IMP BONDS Issued: 1/28/2015 - \$3,500,000	P	390,000	400,000	405,000	415,000	425,000					
	I	73,600	57,800	41,700	25,300	8,500					
Principal Total		1,965,000	2,010,000	2,040,000	2,005,000	1,030,000	625,000	650,000	670,000	690,000	715,000
Interest Total		418,700	350,500	280,750	209,750	139,450	106,750	81,750	62,250	42,150	21,450
ANNUAL GRAND TOTAL		2,383,700	2,360,500	2,320,750	2,214,750	1,169,450	731,750	731,750	732,250	732,150	736,450

* P - PRINCIPAL / I - INTEREST

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

Payment Source	% Share		2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30
<u>GO Debt Funds</u>												
GO STREET PAVING BONDS/2002 REFUNDING BONDS Issued: 4/19/2012 - \$5,920,000	100.00%	P	995,000	1,010,000	1,010,000	1,010,000						
		I	120,750	90,900	60,600	30,300						
GO STREET PAVING BONDS Issued: 4/01/2020 - \$6,140,000	100.00%	P	515,000	535,000	555,000	580,000	605,000	625,000	650,000	670,000	690,000	715,000
		I	218,350	197,750	176,350	154,150	130,950	106,750	81,750	62,250	42,150	21,450
Principal Total			1,510,000	1,545,000	1,565,000	1,590,000	605,000	625,000	650,000	670,000	690,000	715,000
Interest Total			339,100	288,650	236,950	184,450	130,950	106,750	81,750	62,250	42,150	21,450
GO DEBT FUNDS TOTAL			1,849,100	1,833,650	1,801,950	1,774,450	735,950	731,750	731,750	732,250	732,150	736,450
<u>Waste & Recycling Fund</u>												
LTGO CAP IMPROVEMENT BONDS Issued: 8/1/2006 - \$995,000	100.00%	P										
		I										
Principal Total			0	0	0	0	0	0	0	0	0	0
Interest Total			0	0	0	0	0	0	0	0	0	0
WASTE & RECYCLING FUND TOTAL			0	0	0	0	0	0	0	0	0	0
<u>DDA Operating Fund</u>												
LTGO PARKING PURCHASE/W-S UTILITY CAP IMPROVEMENT Issued: 1/28/2015 - \$3,500,000	42.86%	P	190,000	195,000	200,000	205,000	205,000					
		I	36,000	28,300	20,400	12,300	4,100					
Principal Total			190,000	195,000	200,000	205,000	205,000	0	0	0	0	0
Interest Total			36,000	28,300	20,400	12,300	4,100	0	0	0	0	0
DDA OPERATING FUND TOTAL			226,000	223,300	220,400	217,300	209,100	0	0	0	0	0

Payment Source	% Share		2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30
Water / Sewer Operating Fund												
LTGO W/S REFUNDING BONDS Issued: 4/19/2012 - \$1,935,000	100.00%	P	65,000	65,000	70,000							
		I	6,000	4,050	2,100							
LTGO PARKING PURCHASE/W-S UTILITY CAP IM Issued: 1/28/2015 - \$3,500,000	57.14%	P	200,000	205,000	205,000	210,000	220,000					
		I	37,600	29,500	21,300	13,000	4,400					
Principal Total			265,000	270,000	275,000	210,000	220,000	0	0	0	0	0
Interest Total			43,600	33,550	23,400	13,000	4,400	0	0	0	0	0
WATER / SEWER OPERATING FUND TOTAL			308,600	303,550	298,400	223,000	224,400	0	0	0	0	0
PRINCIPAL GRAND TOTAL			1,965,000	2,010,000	2,040,000	2,005,000	1,030,000	625,000	650,000	670,000	690,000	715,000
INTEREST GRAND TOTAL			418,700	350,500	280,750	209,750	139,450	106,750	81,750	62,250	42,150	21,450
ANNUAL GRAND TOTAL			2,383,700	2,360,500	2,320,750	2,214,750	1,169,450	731,750	731,750	732,250	732,150	736,450

* 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
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	189,500	102,500	107,500	112,500
	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
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
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
	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
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
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
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
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
	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
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
WASTE / RECYCLING FUND	P	562	621	0	0	0	4,200	4,200	4,800	5,400	5,700	85,700	91,300	96,900	102,200	102,800
	I	221	265	0	0	0	1,655	1,901	1,807	1,663	28,465	40,156	36,656	32,926	28,960	24,880
Annual Total		783	886	0	0	0	5,855	6,101	6,607	7,063	34,165	125,856	127,956	129,826	131,160	127,680
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
	I	221	265	0	0	0	552	634	602	554	1,845	2,373	2,141	1,890	1,616	1,332
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
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
	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
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
Principal Total		540,520	575,515	635,666	642,041	655,122	932,296	960,213	878,628	935,114	976,595	643,600	675,150	977,200	1,154,850	1,222,650
Interest Total		299,656	261,716	265,600	238,755	245,588	345,514	325,147	358,839	349,351	358,192	336,145	311,337	577,917	434,512	389,599
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	1,334,788	979,745	986,487	1,555,117	1,589,362	1,612,249

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
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
	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
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
SPECIAL ASSESSMENT FUND	P															
	I															
Annual Total		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
	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
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
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
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
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
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
38TH 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
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
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
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
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	950,712	992,319	1,223,926	1,415,533	1,580,539
INTEREST GRAND TOTAL		545,278	486,994	462,292	475,268	466,810	557,085	539,723	578,962	550,486	550,478	519,435	480,885	734,932	584,617	533,973
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	1,830,478	1,470,147	1,473,204	1,958,858	2,000,150	2,114,512

* P - PRINCIPAL / I - INTEREST

TABLE III. HISTORY AND PROJECTIONS SCHEDULE BY PAYMENT SOURCE

Payment Source	2012 / 13	2013 / 14	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	
General Debt																			
GENERAL FUND	P	50,000	52,500	55,000	57,500	60,000													
	I	10,334	8,284	6,099	3,758	1,275													
Annual Total	60,334	60,784	61,099	61,258	61,275	0	0	0	0	0	0	0	0	0	0	0	0	0	
GO DEBT FUNDS	P	835,000	895,000	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	423,330	403,025	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	1,258,330	1,298,025	897,768	913,005	947,018	757,730	798,868	1,502,830	1,849,100	1,833,650	1,801,950	1,774,450	735,950	731,750	731,750	732,250	732,150	732,150	736,450
MAJOR STREET FUND	P																		
	I																		
Annual Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
LOCAL STREET FUND	P																		
	I																		
Annual Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
RECREATION FUND	P	15,000	15,750	16,500	17,250	18,000													
	I	3,100	2,485	1,830	1,127	383													
Annual Total	18,100	18,235	18,330	18,377	18,383	0	0	0	0	0	0	0	0	0	0	0	0	0	
WASTE / RECYCLING FUND	P	100,000	105,000	110,000	115,000	120,000													
	I	20,668	16,568	12,199	7,515	2,550													
Annual Total	120,668	121,568	122,199	122,515	122,550	0	0	0	0	0	0	0	0	0	0	0	0	0	
BUILDING FUND	P	5,000	5,250	5,500	5,750	6,000													
	I	1,033	828	610	376	128													
Annual Total	6,033	6,078	6,110	6,126	6,128	0	0	0	0	0	0	0	0	0	0	0	0	0	
EQUIPMENT FUND	P	5,000	5,250	5,500	5,750	6,000													
	I	1,033	828	610	376	128													
Annual Total	6,033	6,078	6,110	6,126	6,128	0	0	0	0	0	0	0	0	0	0	0	0	0	
Principal Total	1,010,000	1,078,750	817,500	861,250	925,000	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	
Interest Total	459,498	432,018	294,115	266,156	236,480	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	
GENERAL DEBT TOTAL	1,469,498	1,510,768	1,111,615	1,127,406	1,161,480	757,730	798,868	1,502,830	1,849,100	1,833,650	1,801,950	1,774,450	735,950	731,750	731,750	732,250	732,150	736,450	

Payment Source		2012 / 13	2013 / 14	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
Non-General Debt																			
DDA OPERATING FUND	P	92,149	92,149	220,000	265,000	270,000	280,000	185,000	185,000	190,000	195,000	200,000	205,000	205,000					
	I	9,218	7,951	25,788	70,813	64,838	58,144	50,900	43,500	36,000	28,300	20,400	12,300	4,100					
Annual Total		101,367	100,100	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	0	0
WATER / SEWER OPERATING FUND	P	272,140	274,997	226,500	427,250	433,000	425,000	420,000	465,000	265,000	270,000	275,000	210,000	220,000					
	I	51,819	54,777	56,830	114,128	101,383	88,900	74,150	59,600	43,600	33,550	23,400	13,000	4,400					
Annual Total		323,959	329,774	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		364,289	367,146	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		61,037	62,727	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		425,326	429,873	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	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	0	0
Principal Total		0	0	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	0	0
OTHER DEBT TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRINCIPAL GRAND TOTAL		1,374,289	1,445,896	1,264,000	1,553,500	1,628,000	1,250,000	1,210,000	1,980,000	1,965,000	2,010,000	2,040,000	2,005,000	1,030,000	625,000	650,000	670,000	690,000	715,000
INTEREST GRAND TOTAL		520,535	494,745	376,733	451,097	402,700	359,774	318,918	275,930	418,700	350,500	280,750	209,750	139,450	106,750	81,750	62,250	42,150	21,450
ANNUAL GRAND TOTAL		1,894,824	1,940,641	1,640,733	2,004,597	2,030,700	1,609,774	1,528,918	2,255,930	2,383,700	2,360,500	2,320,750	2,214,750	1,169,450	731,750	731,750	732,250	732,150	736,450

* P - PRINCIPAL / I - INTEREST

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

Loan / Contract	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
CAPITAL LEASE - FIRE TRUCK							
Equipment Fund							
Amount: \$405,471 on 9/21/2016	P	40,653	41,771	207,811			
Terms: 2.7500% for 6 years	I	7,981	6,864	492			
CAPITAL LEASE - VACTOR							
Equipment Fund							
Amount: \$253,114 on 7/24/2017	P	50,988	52,464				
Terms: 2.8900% for 5 years	I	2,994	1,518				
CAPITAL LEASE - ICE RESURFACER							
Equipment Fund							
Amount: \$116,400 on 9/01/2017	P	16,593	17,148	17,723	18,317		
Terms: 3.3500% for 7 years	I	2,338	1,782	1,207	614		
INSTALLMENT CONTRACT - PUMPER FIRE TRUCK							
Equipment Fund							
Amount: \$582,357 on 12/15/2019	P	179,598	28,065	28,968	29,900	30,862	284,962
Terms: 3.2100% for 7 years	I	20,402	12,958	12,055	11,123	10,161	9,869
Principal Total		287,832	139,448	254,502	48,217	30,862	284,962
Interest Total		33,715	23,122	13,754	11,737	10,161	9,869
ANNUAL GRAND TOTAL		321,547	162,570	268,257	59,954	41,023	294,831

* P - PRINCIPAL / I - INTEREST

INSTALLMENT CONTRACT - AERIAL FIRE TRUCK**							
Equipment Fund							
Amount: \$272,932 on 9/22/2015	P	27,140	27,730	28,320	28,910	30,090	60,680
Terms: 2.5700% for 10 years	I	4,094	3,389	2,669	1,933	1,175	394
ANNUAL GRAND TOTAL		31,234	31,119	30,989	30,843	31,265	61,074

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



City of Plymouth

Projected Budget Report



CITY OF PLYMOUTH

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Assumptions made in Multiyear Budgeting

The City of Plymouth began the practice of multi-year budgeting in the 2004/2005 City budget. This practice has made it possible for the administration to achieve a strengthening of the financial health of the city as well as increases in operational fund balances despite the pressure of declining revenues and upwardly trending expenditures.

Although multi-year budgeting has provided a great tool in trending analysis to see years ahead of developing problems, the tool cannot do anything but inform the administration and City Commission where systemic problems have been created. The administration assumes several things when projecting budgets most recently the trend of decreasing revenues and increasing costs in several areas. The bullet points below give an indication of the assumptions used to develop the multi-year budget projections:

- Continuing Revenue Short-Falls in many of the budget centers largely related to the fact that the City has to rely on the State of Michigan for returns of sales tax, gas and weight taxes and property taxes which are largely out of the City's control to influence
- Legacy costs continue to eat up an ever increasing amount of the general fund budget and if systemic changes are not made legacy costs are expected to eat up approximately 30%, or more, of the general fund expenditures in the current budget year
- Compounding negative effects of valuation losses created by the Fall 2008 financial market crisis
- Reduction in state shared revenue from, at one time, making up nearly 16% of General Fund Revenues have fallen to less than 10% of revenue receipts. These funds with the creation of EVIP/CVTRS are uncertain for future budget years
- Shifting revenue sources and legacy cost resulting in less resources available in the General Fund for programs and services in the 2020/21 fiscal year than there was in 2001/02 fiscal year
- Due to unpredictable revenue declines in areas like 35th District Court revenues, interest on investments and 911 system revenues as well as increasing legacy costs in particular the City anticipates the possibility of future budget shortfalls

Unfunded Liabilities (Pension and OPEB)

	2017	2018	2019
Pension	\$6,987,104.00	\$7,036,564.00	\$7,193,331.00
OPEB	\$15,549,034.00	\$14,995,133.00	\$15,133,046.00
TOTAL	\$22,536,138.00	\$22,031,697.00	\$22,326,377.00

THE CITY OF HOMES

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BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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	5,517,460	5,499,149	5,793,070	5,793,070	5,610,853	5,788,605	6,004,910	6,191,060	6,351,840	6,548,400	6,750,850
101 001 405.000	TAXES RECOVERED BY COUNTY	(20,000)	11,365	(20,000)	(20,000)	157	(5,000)	(20,000)	(20,600)	(21,220)	(21,860)	(22,520)
101 001 406.000	TAXES REINSTATED BY COUNTY	15,000	0	15,000	15,000	0	0	15,000	15,000	15,000	15,450	15,910
101 001 408.000	PRIOR YEAR TAX REFUNDS	(5,000)	0	(5,000)	(5,000)	115	115	(5,000)	(5,150)	(5,280)	(5,470)	(5,660)
101 001 409.000	PERSONAL PROPERTY TAX REPL REVENUE	0	0	14,200	14,200	0	0	0	0	0	0	0
101 001 410.000	PAYMENT IN LIEU OF PROP TAX	36,250	36,087	35,000	35,000	0	37,330	38,000	38,380	39,150	40,320	41,530
101 001 420.000	UNCOLLECTABLE TAXES/REAL-PERS	(10,000)	0	(2,500)	(2,500)	0	0	(2,500)	(2,450)	(2,470)	(2,490)	(2,510)
101 001 437.000	CURRENT PROP TAX/CFT-IFT	6,690	6,647	5,980	5,980	6,006	6,000	5,900	6,080	6,240	6,430	6,630
101 001 445.000	PENALTIES & INTEREST	25,000	20,695	32,000	32,000	46	25,000	32,000	55,720	57,170	58,940	60,760
101 001 447.000	PROPERTY TAX ADMINISTRATION FEE	264,040	263,335	280,520	280,520	246,152	277,220	298,420	307,670	315,660	325,420	335,480
Total		5,829,440	5,837,277	6,148,270	6,148,270	5,863,330	6,126,769	6,366,730	6,585,710	6,756,090	6,965,140	7,180,470
<u>License & Permit Revenues</u>												
101 002 476.000	PERMITS/NON-BUSINESS LICENSE	5,000	4,172	5,000	5,000	2,285	4,000	5,000	5,150	5,300	5,460	5,620
101 002 476.100	GOING OUT OF BUSINESS PERMITS	100	0	100	100	0	0	100	100	100	100	100
Total		5,100	4,172	5,100	5,100	2,285	4,000	5,100	5,250	5,400	5,560	5,720
<u>State / Federal Grant Revenues</u>												
101 003 531.000	STATE/FEDERAL GRANTS	1,000	0	1,000	1,000	0	0	1,000	1,000	1,000	1,000	1,000
101 003 532.000	FEDERAL GRANTS/CDBG	0	0	29,560	29,560	0	0	29,560	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	0	0	0	0	0	0	0	0	0	0
Total		1,000	0	30,560	30,560	0	0	30,560	1,000	1,000	1,000	1,000
<u>State-Shared Revenues</u>												
101 004 573.000	LOCAL COMMUNITY STABILIZATION	163,000	162,049	118,000	118,000	117,662	118,000	118,000	121,540	125,190	127,070	128,980
101 004 576.100	ST SHARED REV/SALES TAX(CONST)	767,450	784,397	816,157	816,157	279,351	819,750	831,857	856,810	882,510	895,750	909,190
101 004 576.300	EVIP - ECONOMIC VITALITY INCENTIVE PROC	121,620	121,620	130,990	130,990	42,264	130,240	134,709	121,620	121,620	117,970	114,430
101 004 576.350	EVIP - SUPPLEMENTAL	7,125	7,385	1,233	1,233	1,233	1,233	0	0	0	0	0
101 004 579.000	ST SHARED REV/LIQUOR LICENSE	12,500	15,018	13,000	13,000	41	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		1,071,695	1,090,469	1,079,380	1,079,380	440,552	1,084,223	1,099,566	1,115,120	1,144,620	1,156,240	1,168,200

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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	224,610	224,610	232,000	232,000	116,000	232,000	238,960	246,130	253,510	261,120	268,950
101 005 584.000	CHARGES FOR SVCS/EQUIP FUND	54,640	54,640	56,280	56,280	27,457	56,280	57,970	59,710	61,500	63,350	65,250
101 005 585.000	CHARGES FOR SVCS/SOLID WASTE FUND	164,810	164,810	169,750	169,750	84,875	169,750	174,000	179,220	184,600	190,140	195,840
101 005 585.500	CHARGES FOR SVCS/BUILDING FUND	43,710	43,710	45,000	45,000	22,500	45,000	46,350	47,740	49,170	50,650	52,170
101 005 585.700	CHARGES FOR SVCS/RECREATION FUND	14,600	14,600	14,600	14,600	7,300	14,600	15,040	15,490	15,950	16,430	16,920
101 005 586.000	CHARGES FOR SVCS/LIBRARY	0	0	0	0	0	0	0	0	0	0	0
101 005 587.000	CHARGES FOR SVCS/COURT	1,200	0	1,200	1,200	0	0	0	0	0	0	0
101 005 588.000	CHARGES FOR SVCS/DDA-ADMIN	57,930	57,930	59,670	59,670	29,835	59,670	61,460	63,300	65,200	67,160	69,170
101 005 589.000	CHARGES FOR SVCS/DDA-MSD SVCS	126,850	126,850	130,660	130,660	65,330	130,660	134,580	138,620	142,780	147,060	151,470
101 005 589.500	CHARGES FOR SVCS/DDA-PARKING	38,760	38,760	39,920	39,920	19,960	39,920	41,120	42,350	43,620	44,930	46,280
101 005 590.000	CHARGES FOR SVCS/HOUS COMM	20,600	20,600	20,600	20,600	10,300	20,600	21,850	22,510	23,190	23,890	24,610
101 005 590.750	CHARGES FOR SVCS/HOUS P/R FEE	15,450	15,450	15,450	15,450	7,725	15,450	16,390	16,880	17,390	17,910	18,450
101 005 591.000	CHARGES FOR SVCS/OTHER COMM	0	6,804	0	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 005 592.000	CHARGES FOR SVCS/BROWNFIELD	2,890	2,685	2,790	2,790	0	2,790	5,390	32,810	47,720	48,670	48,850
Total		766,050	771,449	787,920	788,920	391,282	787,720	814,110	865,790	905,690	932,400	959,080
<u>Cemetery Revenues</u>												
101 006 633.000	FOUNDATIONS	7,500	7,755	10,000	10,000	2,465	6,000	10,000	10,300	10,610	10,930	11,260
101 006 634.000	GRAVE OPENINGS & CLOSING	66,000	69,305	65,000	65,000	35,135	65,000	65,000	66,950	68,960	71,030	73,160
101 006 643.000	CEMETERY LOT SALES	25,000	24,550	45,000	45,000	23,963	45,000	45,000	46,350	47,740	49,170	50,650
101 006 644.000	CRYPT SALES	51,000	50,200	30,000	30,000	16,125	25,000	30,000	30,900	31,830	32,780	33,760
101 006 649.000	CEMETERY MISC/TRANSFERS	2,500	1,990	2,500	2,500	1,171	2,500	2,500	1,000	1,000	1,000	1,000
Total		152,000	153,800	152,500	152,500	78,859	143,500	152,500	155,500	160,140	164,910	169,830
<u>Parking Revenues</u>												
101 007 656.000	PARKING FEES/CENTRAL	28,000	32,062	24,000	24,000	8,887	15,000	24,000	24,720	25,460	26,220	27,010
101 007 656.100	PARKING FEES/EAST CENTRAL	200	10	200	200	0	50	200	210	220	230	240
101 007 657.000	PERMIT PARKING	5,000	3,530	5,000	5,000	780	3,000	5,000	5,150	5,300	5,460	5,620
101 007 658.000	PARKING FINES	28,000	23,110	19,000	19,000	6,755	14,000	19,000	19,570	20,160	20,760	21,380
101 007 658.500	PARKING FINES-DDA	25,000	21,737	40,000	40,000	15,086	25,000	40,000	41,200	42,440	43,710	45,020
Total		86,200	80,449	88,200	88,200	31,508	57,050	88,200	90,850	93,580	96,380	99,270

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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	5,300	5,750	5,000	5,000	3,031	5,000	5,000	5,150	5,300	5,460	5,620
101 008 628.050	CITY PORTION / OFFENDER REGISTRATION	250	0	250	250	0	250	250	260	270	280	290
101 008 628.200	911 EMERGENCY SYSTEM REVENUES	45,000	47,921	45,000	45,000	21,698	45,000	45,000	46,350	47,740	49,170	50,650
101 008 628.300	ACT 302 TRAINING FUNDS	3,000	2,581	3,000	3,000	1,342	3,000	3,000	3,300	3,300	3,300	3,300
101 008 628.500	FALSE ALARM FEES	10,000	8,700	16,000	16,000	8,750	16,000	16,000	16,480	16,970	17,480	18,000
101 008 628.600	PBT TEST (BREATHYLIZER)	3,000	625	3,000	3,000	185	3,000	3,000	3,090	3,180	3,280	3,380
101 008 628.700	LLRC FILING FEES	5,000	5,241	2,000	2,000	1,510	2,000	2,000	2,060	2,120	2,180	2,250
101 008 628.900	BOND PROCESSING FEE	0	70	0	110	110	150	150	0	0	0	0
101 008 630.000	OVERHEAD ON WORK ORDERS	1,000	0	1,000	2,050	2,030	2,050	1,000	1,030	1,060	1,090	1,120
101 008 647.000	DISTRICT COURT REVENUE	39,000	38,600	8,000	8,000	0	0	8,000	100	4,000	5,600	5,000
101 008 647.500	DISTRICT COURT-DUIL REIMB	5,500	2,602	5,500	5,500	0	3,000	5,500	5,670	5,840	6,020	6,200
101 008 647.600	JUROR COMPENSATION RETURNS	300	229	150	225	212	225	150	150	150	150	150
101 008 659.000	ORDINANCE VIOLATIONS/ CITATIONS	0	547	0	0	0	0	0	0	0	0	0
101 008 660.000	TOWING FINES AND FEES	1,500	0	1,500	1,500	0	0	1,500	1,550	1,600	1,650	1,700
101 008 665.000	INTEREST ON INVESTMENTS	70,050	74,024	50	25,000	9,832	70,000	50	50	50	50	50
101 008 668.000	ROYALTIES/CABLE TV	220,000	213,831	220,000	220,000	49,652	220,000	220,000	226,600	233,400	240,400	247,610
101 008 668.300	CABLE TV/PEG FEES	32,000	22,283	32,000	32,000	6,415	22,000	22,000	23,100	24,260	25,470	26,740
101 008 668.500	METRO ACT R.O.W. REIMBURSEMENT	28,000	27,613	24,000	24,000	0	27,000	27,000	27,810	28,640	29,500	30,390
101 008 672.218	2018 SIDEWALK SPECIAL ASSMT	40,000	(4,165)	0	0	0	0	0	0	0	0	0
101 008 672.219	2019 SIDEWALK SPECIAL ASSMT	25,000	22,108	0	54,500	54,493	54,500	0	0	0	0	0
101 008 672.220	2020 SIDEWALK SPECIAL ASSMT	0	0	40,000	40,000	0	40,000	0	0	0	0	0
101 008 672.221	2021 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	40,000	0	0	0	0
101 008 672.222	2022 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	40,000	0	0	0
101 008 672.223	2023 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	40,000	0	0
101 008 672.224	2024 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	40,000	0
101 008 672.225	2025 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	0	40,000
101 008 675.100	CONTRIBUTIONS/ADOPT-A-PARK	0	1,000	0	0	0	0	0	0	0	0	0
101 008 675.100	CONTRIBUTIONS/OTHER	10,000	0	0	0	0	0	0	0	0	0	0
101 008 675.102	CONTRIBUTIONS FROM BUD STAB FUND	550,000	550,000	0	0	0	0	0	0	0	0	0
101 008 675.226	CONTRIBUTIONS FROM WASTE/REC FD	550,000	0	0	0	0	0	0	0	0	0	0
101 008 680.000	OTHER INCOME	11,000	11,367	0	8,500	7,817	11,000	0	10,000	10,000	10,000	10,000
101 008 680.200	MISCELLANEOUS / FIRE DEPT SHIRT SALES	3,300	3,236	0	1,225	1,224	1,225	0	5,000	5,000	5,000	5,000
101 008 681.000	EXPENSE REIMBURSEMENTS	2,000	1,614	0	500	438	500	0	0	0	0	0
101 008 685.000	INSURANCE PROCEEDS	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 008 687.000	PASSPORT PROCESSING FEE	25,000	21,980	25,000	25,000	8,505	20,000	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	96,580	96,580	96,580	96,580	48,290	96,580	96,580	48,290	0	0	0
101 008 694.200	INS PREM/RETIRES & OTHERS	(16,000)	(12,756)	(16,000)	(16,000)	(6,267)	(16,000)	(16,000)	(16,480)	(16,970)	(17,480)	(18,000)
101 008 694.300	SPECIAL EVENTS INCOME	180,000	179,511	180,000	180,000	147,525	180,000	180,000	185,400	190,960	196,690	202,590
101 008 698.000	SUNDRY (CASH OVER/SHORT)	50	(36)	50	50	83	50	50	50	50	50	50
	Total	1,947,530	1,321,055	693,780	784,690	366,874	808,230	686,930	662,510	635,240	654,510	672,130
	GENERAL FUND (OPERATING)											
	REVENUE TOTAL	9,859,015	9,258,669	8,985,710	9,077,620	7,174,689	9,011,492	9,243,696	9,481,730	9,701,760	9,976,140	10,255,700

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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	5,000	19,762	5,000	5,000	0	10,000	10,000	10,300	10,610	10,930	11,260
101 009 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	53,208	97,048
101 009 699.100	APPROP OF HEALTH CARE RESERVE	0	0	0	0	0	0	0	0	0	0	0
	Total	5,000	19,752	5,000	5,000	0	10,000	10,000	10,300	10,610	64,138	108,308
	GENERAL FUND											
	REVENUE GRAND TOTAL	9,864,015	9,278,421	8,990,710	9,082,620	7,174,689	9,021,492	9,253,696	9,492,030	9,712,370	10,040,278	10,364,008

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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	126,019	121,884	109,610	114,310	64,791	115,610	116,960	119,700	123,160	126,730	130,390
172	CITY MANAGER	325,134	301,221	315,320	318,520	134,718	322,120	316,880	328,230	339,960	352,010	364,290
215	CITY CLERK	194,326	197,040	154,620	161,190	78,384	161,190	159,000	157,660	163,790	170,060	176,440
228	MGMT INFORMATION SERVICES	266,540	253,103	269,895	269,895	135,431	269,895	280,620	290,070	300,400	311,150	321,890
253	FINANCE/TREASURY SERVICES	674,337	517,818	682,110	707,010	196,479	707,010	463,425	473,060	490,430	508,240	526,380
257	CITY ASSESSOR SERVICES	81,137	60,835	86,780	86,780	38,096	86,780	86,780	88,600	91,280	94,030	96,860
262	ELECTIONS SERVICES	13,374	5,193	93,130	94,425	16,104	94,425	102,320	106,840	110,270	113,810	117,420
266	CITY ATTORNEY/LEGAL SERVICES	115,470	113,008	120,000	125,000	56,886	130,000	128,500	137,070	141,190	145,440	149,820
268	OTHER GENERAL GOVERNMENT	236,355	219,705	245,450	213,450	76,166	207,050	262,300	268,700	295,260	291,620	308,260
Administration		2,032,692	1,789,807	2,076,915	2,090,580	797,056	2,094,080	1,916,785	1,969,930	2,055,740	2,113,090	2,191,750
Buildings & Grounds												
275	CITY HALL MAINTENANCE	106,593	102,641	114,930	115,930	51,387	115,930	116,855	119,500	123,240	127,110	131,090
276	MSD YARD MAINTENANCE	103,574	98,293	72,880	80,435	33,108	80,119	79,455	84,740	87,620	90,590	93,610
Buildings & Grounds		210,167	200,934	187,810	196,365	84,495	196,049	196,310	204,240	210,860	217,700	224,700
Public Safety												
301	POLICE DEPARTMENT	3,700,030	3,565,477	3,841,410	3,842,060	1,706,216	3,789,760	4,095,695	4,309,750	4,530,840	4,752,160	4,911,340
336	FIRE DEPARTMENT	2,270,100	2,223,679	1,029,150	1,004,430	538,419	997,930	998,840	1,086,330	1,144,560	1,202,390	1,244,360
Public Safety		5,970,130	5,789,157	4,870,560	4,846,490	2,244,635	4,787,690	5,094,535	5,396,080	5,675,400	5,954,550	6,155,700
Public Works												
441	MSD ADMINISTRATION	263,209	229,167	232,740	234,530	116,213	238,570	260,550	278,900	289,720	300,800	312,040
448	STREET LIGHTING SERVICES	155,000	145,167	155,000	155,000	75,434	155,000	163,000	167,890	172,930	178,120	183,460
567	CEMETERY MAINTENANCE	147,077	123,566	151,660	152,520	70,654	154,520	141,950	146,940	152,090	157,400	162,790
575	SPECIAL EVENTS	186,120	117,940	174,300	182,150	95,180	190,570	174,325	178,580	184,540	190,650	196,890
580	PARKING SYSTEM	46,870	29,605	45,630	50,750	15,836	56,750	41,225	47,190	48,690	50,250	51,830
590	MISCELLANEOUS MSD SERVICES	2,971	894	3,360	3,460	1,162	3,460	2,325	2,680	2,750	2,820	2,890
Public Works		801,247	646,338	762,690	778,410	374,478	798,870	783,375	822,180	850,720	880,040	909,900
Recreation and Culture												
770	PARKS & PUBLIC PROPERTY	174,210	157,764	176,950	177,780	78,976	177,780	199,500	205,540	212,510	219,680	227,020
775	DMS SERVICES-DDA DISTRICT	134,025	136,156	146,070	171,070	111,445	182,710	165,200	159,610	165,220	170,980	176,870
Other		308,235	293,920	323,020	348,850	190,421	360,490	364,700	365,150	377,730	390,660	403,890
Non-Operating												
900	CAPITAL OUTLAY	119,875	163,430	140,675	156,675	9,672	156,675	257,500	110,000	110,000	110,000	102,000
905	DEBT SERVICE	32,785	32,710	0	30,810	28,515	30,736	31,234	31,119	30,989	30,843	31,265
965	TRANSFERS OUT TO OTHER SOURCES	388,884	323,010	624,040	629,440	244,430	390,935	609,257	593,331	400,932	343,395	344,803
Non-Operating		541,544	519,151	764,715	816,925	282,617	578,346	897,991	734,450	541,920	484,238	478,068
GENERAL FUND - Summary EXPENDITURE GRAND TOTAL		9,864,015	9,239,305	8,985,710	9,077,620	3,973,702	8,815,525	9,253,696	9,492,030	9,712,370	10,040,278	10,364,008

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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	3,906	4,450	4,450	1,990	4,450	4,450	4,500	4,500	4,500	4,500
101 101 707.000	SALARY & WAGES/TEMP-SEASONAL	1,190	632	1,210	1,210	70	1,210	1,210	1,250	1,290	1,330	1,370
101 101 709.000	SALARY & WAGES/OVERTIME	201	67	300	300	0	300	300	0	0	0	0
101 101 721.000	FRINGE BENEFITS	450	361	450	450	158	450	450	420	430	440	450
101 101 727.000	OFFICE SUPPLIES	67	0	100	100	0	100	100	100	100	100	100
101 101 728.000	POSTAGE	750	639	500	500	441	500	500	520	540	560	580
101 101 740.000	OPERATING SUPPLIES	1,550	1,864	1,500	1,500	771	3,000	1,800	1,850	1,910	1,970	2,030
101 101 818.000	CONTRACTUAL SERVICES	51,750	51,812	34,000	34,000	8,021	34,000	36,000	37,080	38,190	39,340	40,520
101 101 818.211	CONT SVCS/AUDITING	32,000	32,000	34,000	34,000	32,000	32,000	36,000	37,080	38,190	39,340	40,520
101 101 818.410	CONT SVCS/ADVERTISING PROMO	503	162	500	500	0	500	500	520	540	560	580
101 101 850.000	COMMUNICATIONS	168	0	300	300	0	300	300	310	320	330	340
101 101 864.000	CONFERENCES & MEETINGS	3,000	1,704	4,000	4,000	1,101	4,000	4,500	4,640	4,780	4,920	5,070
101 101 865.000	PUBLIC RELATIONS EXPENSE	5,590	5,870	5,500	5,500	3,571	5,500	5,500	5,670	5,840	6,020	6,200
101 101 900.000	PRINTING & PUBLISHING	3,300	3,398	2,500	2,500	4,880	7,000	3,500	3,610	3,720	3,830	3,940
101 101 940.000	EQUIPMENT RENTAL - FORCE ACCT	250	138	300	300	0	300	350	0	0	0	0
101 101 956.000	MISCELLANEOUS	1,050	1,509	1,000	1,000	58	1,000	1,000	1,030	1,060	1,090	1,120
101 101 957.000	TRAINING EXPENSES	7,750	7,631	7,000	8,000	7,799	9,000	8,500	8,760	9,020	9,290	9,570
101 101 958.000	MEMBERSHIPS & DUES	12,000	10,192	12,000	12,000	3,932	12,000	12,000	12,360	12,730	13,110	13,500
Total		126,019	121,884	109,610	114,310	64,791	115,610	116,960	119,700	123,160	126,730	130,390
City Manager Expenditures												
101 172 706.000	SALARY & WAGES/FULL TIME	178,890	174,275	183,000	183,000	85,416	183,000	183,000	188,490	194,140	199,960	205,960
101 172 706.050	SALARY & WAGES/PART TIME	11,430	0	11,770	11,770	0	11,770	11,770	12,120	12,480	12,850	13,240
101 172 706.100	SALARY & WAGES/SICK	5,040	5,372	5,140	5,140	0	5,140	5,140	5,290	5,450	5,610	5,780
101 172 706.150	SALARY & WAGES/IN-LIEU HEALTH	3,330	3,325	1,860	1,860	0	1,860	1,860	1,920	1,980	2,040	2,100
101 172 706.300	SALARY & WAGES/LONGEVITY	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,500	1,550	1,600	1,650
101 172 706.600	SALARY & WAGES/VACATION PAYOFF	4,480	4,477	4,570	4,570	0	4,570	4,570	4,710	4,850	5,000	5,150
101 172 707.000	SALARY & WAGES/TEMP-SEASONAL	19,800	20,195	4,800	8,000	6,965	11,000	4,800	4,940	5,090	5,240	5,400
101 172 709.000	SALARY & WAGES/OVERTIME	90	0	90	90	0	90	200	210	220	230	240
101 172 721.000	FRINGE BENEFITS	62,360	53,462	63,270	63,270	28,407	63,270	63,270	65,170	67,130	69,140	71,210
101 172 721.500	POST RETIREMENT BENEFITS	16,780	22,607	17,770	17,770	7,388	17,770	17,770	20,090	22,580	25,110	27,580
101 172 727.000	OFFICE SUPPLIES	400	100	400	400	0	400	400	410	420	430	440
101 172 728.000	POSTAGE	275	300	250	250	73	250	250	260	270	280	290
101 172 740.000	OPERATING SUPPLIES	4,885	5,960	4,200	4,200	2,772	4,200	5,000	5,150	5,300	5,460	5,620
101 172 818.000	CONTRACTUAL SERVICES	1,500	1,285	1,800	1,800	120	1,800	2,000	2,060	2,120	2,180	2,250
101 172 850.000	COMMUNICATIONS	2,600	2,104	2,600	2,600	434	2,600	2,800	2,880	2,970	3,060	3,150
101 172 860.000	TRANSPORTATION	938	307	1,000	1,000	469	1,000	1,000	1,030	1,060	1,090	1,120
101 172 864.000	CONFERENCES & MEETINGS	2,000	1,026	2,100	2,100	0	2,100	2,100	2,160	2,220	2,290	2,360
101 172 900.000	PRINTING & PUBLISHING	536	41	800	800	28	800	800	820	840	870	900
101 172 925.000	SUBSCRIPTIONS & PUBLICATIONS	200	99	200	200	0	200	250	260	270	280	290
101 172 930.000	REPAIRS & MAINTENANCE	250	0	300	300	0	300	400	410	420	430	440
101 172 940.000	EQUIPMENT RENTAL - FORCE ACCT	700	690	800	800	340	800	900	520	540	560	580
101 172 956.000	MISCELLANEOUS	1,500	1,433	1,600	1,600	742	2,200	1,600	1,650	1,700	1,750	1,800
101 172 957.000	TRAINING EXPENSE	4,800	1,502	5,000	5,000	329	5,000	5,000	5,150	5,300	5,460	5,620
101 172 958.000	MEMBERSHIPS & DUES	1,350	1,662	1,000	1,000	235	1,000	1,000	1,030	1,060	1,090	1,120
Total		325,134	301,221	315,320	318,520	134,718	322,120	316,880	328,230	339,960	352,010	364,290

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
City Clerk Expenditures												
101 215 706.000	SALARY & WAGES/FULL TIME	73,615	78,104	69,320	69,320	38,125	69,320	70,715	72,840	75,030	77,280	79,600
101 215 706.050	SALARY & WAGES/PART TIME	20,285	21,164	5,880	5,880	4,956	5,880	6,000	6,180	6,370	6,560	6,760
101 215 706.100	SALARY & WAGES/SICK	2,960	3,583	2,920	2,920	0	2,920	3,000	3,090	3,180	3,280	3,380
101 215 706.300	SALARY & WAGES/LONGEVITY	1,000	1,000	850	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
101 215 706.600	SALARY & WAGES/VACATION	2,630	1,493	2,590	2,590	0	2,590	2,650	2,730	2,810	2,890	2,980
101 215 707.000	SALARY & WAGES/TEMP-SEASONAL	14,900	15,016	4,400	4,400	487	4,400	500	520	540	560	580
101 215 709.000	SALARY & WAGES/OVERTIME	2,380	2,056	520	520	0	520	550	570	590	610	630
101 215 721.000	FRINGE BENEFITS	44,230	36,973	40,150	40,150	19,706	40,150	41,550	42,800	44,080	45,400	46,760
101 215 721.500	POST RETIREMENT BENEFITS	12,000	21,699	11,100	11,100	6,281	11,100	13,300	15,030	16,890	18,780	20,620
101 215 725.500	MEAL ALLOWANCE	134	40	25	25	0	25	100	100	100	100	100
101 215 727.000	OFFICE SUPPLIES	200	59	200	200	162	200	200	210	220	230	240
101 215 728.000	POSTAGE	1,050	396	2,775	2,775	214	2,775	500	520	540	560	580
101 215 740.000	OPERATING SUPPLIES	3,600	2,344	2,500	2,500	1,383	2,500	2,000	2,060	2,120	2,180	2,250
101 215 818.000	CONTRACTUAL SERVICES	4,790	3,148	4,790	4,790	0	4,790	4,790	4,930	5,080	5,230	5,390
101 215 860.000	TRANSPORTATION	338	337	250	250	21	250	250	260	270	280	290
101 215 864.000	CONFERENCES & MEETINGS	1,160	20	0	0	0	0	0	0	0	0	0
101 215 900.000	PRINTING & PUBLISHING	2,500	1,931	2,500	2,500	1,962	2,500	2,000	2,060	2,120	2,180	2,250
101 215 925.000	SUBSCRIPTIONS & PUBLICATIONS	300	200	750	750	199	750	200	210	220	230	240
101 215 940.000	EQUIPMENT RENTAL - FORCE ACCT	3,070	4,268	1,290	7,500	3,627	7,500	7,725	520	540	560	580
101 215 956.000	MISCELLANEOUS	14	26	20	20	10	20	50	50	50	50	50
101 215 957.000	TRAINING EXPENSE	1,665	1,680	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 215 958.000	MEMBERSHIPS & DUES	1,505	1,503	290	500	250	500	420	430	440	450	460
Total		194,326	197,040	154,620	161,190	78,384	161,190	159,000	157,660	163,790	170,060	176,440
Mgmt Information Services Expenditures												
101 228 706.000	SALARY & WAGES/FULL TIME	107,280	104,166	109,420	109,420	51,050	109,420	109,420	112,700	116,080	119,560	123,150
101 228 706.100	SALARY & WAGES/SICK	4,510	4,807	4,600	4,600	0	4,600	4,600	4,740	4,880	5,030	5,180
101 228 706.300	SALARY & WAGES/LONGEVITY	1,000	1,000	1,000	1,000	1,000	1,000	1,000	750	800	1,000	1,000
101 228 706.600	SALARY & WAGES/VACATION	4,010	4,006	4,090	4,090	0	4,090	4,090	4,210	4,340	4,470	4,600
101 228 721.000	FRINGE BENEFITS	52,640	41,640	53,410	53,410	22,001	53,410	53,410	55,010	56,660	58,360	60,110
101 228 721.500	POST RETIREMENT BENEFITS	14,930	22,969	15,100	15,100	6,935	15,100	15,100	17,070	19,180	21,320	23,410
101 228 727.000	OFFICE SUPPLIES	100	127	150	150	0	150	150	150	150	150	150
101 228 728.000	POSTAGE	315	349	125	125	22	125	150	150	150	150	150
101 228 740.000	OPERATING SUPPLIES	5,760	5,768	3,200	3,200	2,099	3,200	3,500	3,610	3,720	3,830	3,940
101 228 750.000	OPERATING SUPPLIES/SOFTWARE	33,900	35,361	32,000	32,000	29,615	32,000	36,000	37,080	38,190	39,340	40,520
101 228 818.000	CONTRACTUAL SERVICES	35,000	30,800	35,000	35,000	22,256	35,000	40,000	41,200	42,440	43,710	45,020
101 228 850.000	COMMUNICATIONS	67	12	100	100	0	100	250	260	270	280	290
101 228 860.000	TRANSPORTATION	168	30	300	300	0	300	350	360	370	380	390
101 228 864.000	CONFERENCES & MEETINGS	750	0	1,000	1,000	0	1,000	1,500	1,550	1,600	1,650	1,700
101 228 940.000	EQUIPMENT RENTAL - FORCE ACCT	350	300	400	400	125	400	450	260	270	280	290
101 228 956.000	MISCELLANEOUS	100	0	150	150	90	150	250	260	270	280	290
101 228 957.000	TRAINING EXPENSE	5,360	1,661	9,500	9,500	0	9,500	10,000	10,300	10,610	10,930	11,260
101 228 958.000	MEMBERSHIPS & DUES	300	110	350	350	239	350	400	410	420	430	440
Total		266,540	253,103	269,895	269,895	135,431	269,895	280,620	290,070	300,400	311,150	321,890

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Finance/Treasury Services Expenditures												
101 253 706.000	SALARY & WAGES/FULL TIME	294,510	200,532	300,620	300,620	53,268	300,620	116,525	120,020	123,620	127,330	131,150
101 253 706.050	SALARY & WAGES/PART TIME	55,990	40,053	68,470	68,470	20,874	68,470	73,800	76,010	78,290	80,640	83,060
101 253 706.100	SALARY & WAGES/SICK	10,840	11,366	8,950	8,950	0	8,950	5,000	5,150	5,300	5,460	5,620
101 253 706.300	SALARY & WAGES/LONGEVITY	3,150	3,150	1,500	1,500	425	1,500	500	1,950	2,080	2,200	2,330
101 253 706.600	SALARY & WAGES/VACATION	17,770	17,766	10,510	10,510	0	10,510	4,150	4,270	4,400	4,530	4,670
101 253 707.000	SALARY & WAGES/TEMP-SEASONAL	55,520	59,157	49,540	49,540	38,878	49,540	75,200	77,460	79,780	82,170	84,640
101 253 709.000	SALARY & WAGES/OVERTIME	456	456	220	220	153	220	500	520	540	560	580
101 253 721.000	FRINGE BENEFITS	155,470	99,552	172,420	172,420	39,319	172,420	120,400	124,010	127,730	131,560	135,510
101 253 721.500	POST RETIREMENT BENEFITS	42,710	52,743	46,430	46,430	19,628	46,430	29,400	33,240	37,360	41,540	45,620
101 253 725.500	MEAL ALLOWANCE	95	110	0	0	0	0	150	150	150	150	150
101 253 727.000	OFFICE SUPPLIES	3,100	3,200	2,000	2,000	589	2,000	3,000	3,090	3,180	3,280	3,380
101 253 728.000	POSTAGE	6,000	1,938	6,000	6,000	2,850	6,000	6,000	6,180	6,370	6,560	6,760
101 253 740.000	OPERATING SUPPLIES	3,750	2,109	3,750	3,750	1,335	3,750	3,750	3,860	3,980	4,100	4,220
101 253 818.000	CONTRACTUAL SERVICES	6,164	1,887	1,200	3,500	2,230	3,500	3,500	3,610	3,720	3,830	3,940
101 253 818.213	CONT SRVC/ASSESSING	0	44	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	52	103	0	850	522	850	850	880	910	940	970
101 253 860.000	TRANSPORTATION	900	876	750	1,000	786	1,000	1,000	1,030	1,060	1,090	1,120
101 253 864.000	CONFERENCES & MEETINGS	1,695	1,568	2,750	2,750	1,477	2,750	1,400	1,440	1,480	1,520	1,570
101 253 865.000	PUBLIC RELATIONS EVENTS	1,290	1,376	1,250	2,250	2,082	2,250	1,250	1,290	1,330	1,370	1,410
101 253 900.000	PRINTING & PUBLISHING	2,500	3,234	2,500	3,000	581	3,000	3,000	3,090	3,180	3,280	3,380
101 253 925.000	SUBSCRIPTIONS & PUBLICATIONS	0	59	0	0	0	0	100	100	100	100	100
101 253 930.000	REPAIRS & MAINTENANCE	100	0	100	100	0	100	100	100	100	100	100
101 253 938.000	EQUIPMENT LEASE EXPENSE	150	77	150	150	0	150	150	150	150	150	150
101 253 940.000	EQUIPMENT RENTAL - FORCE ACCT	7,900	11,300	2,000	20,000	10,300	20,000	10,600	2,270	2,340	2,410	2,480
101 253 956.000	MISCELLANEOUS	0	0	0	0	0	0	100	100	100	100	100
101 253 957.000	TRAINING EXPENSE	3,225	4,372	500	2,000	398	2,000	2,000	2,060	2,120	2,180	2,250
101 253 958.000	MEMBERSHIPS & DUES	1,000	802	500	1,000	785	1,000	1,000	1,030	1,060	1,090	1,120
Total		674,337	517,818	682,110	707,010	196,479	707,010	463,425	473,060	490,430	508,240	526,380
City Assessor Expenditures												
101 257 725.000	EMPLOYEE TESTING & LICENSING	180	70	180	180	0	180	180	200	220	240	260
101 257 727.000	OFFICE SUPPLIES	1,675	0	2,500	2,500	0	2,500	2,500	2,580	2,660	2,740	2,820
101 257 728.000	POSTAGE	8,000	2,726	8,000	8,000	93	8,000	8,000	8,240	8,490	8,740	9,000
101 257 818.000	CONTRACTUAL SERVICES	1,005	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	60,000	56,605	60,000	60,000	37,125	60,000	60,000	61,800	63,650	65,560	67,530
101 257 860.000	TRANSPORTATION	570	0	850	850	0	850	850	880	910	940	970
101 257 864.000	CONFERENCES & MEETINGS	2,177	0	3,250	3,250	0	3,250	3,250	3,350	3,450	3,550	3,660
101 257 900.000	PRINTING & PUBLISHING	2,680	251	4,000	4,000	0	4,000	4,000	4,120	4,240	4,370	4,500
101 257 925.000	SUBSCRIPTIONS & PUBLICATIONS	1,500	1,128	1,500	1,500	877	1,500	1,500	1,550	1,600	1,650	1,700
101 257 940.000	EQUIPMENT RENTAL - FORCE ACCT	2,010	0	3,000	3,000	0	3,000	3,000	2,270	2,340	2,410	2,480
101 257 957.000	TRAINING EXPENSE	670	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 257 958.000	MEMBERSHIPS & DUES	670	55	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
Total		81,137	60,835	86,780	86,780	38,096	86,780	86,780	88,600	91,280	94,030	96,860

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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	0	0	12,240	12,240	527	12,240	12,500	12,880	13,270	13,670	14,080
101 262 706.050	SALARY & WAGES/PART TIME	0	0	23,510	23,510	2,750	23,510	30,000	30,900	31,830	32,780	33,760
101 262 706.100	SALARY & WAGES/SICK	0	0	520	520	0	520	525	540	560	580	600
101 262 706.300	SALARY & WAGES/LONGEVITY	0	0	150	150	0	150	0	1,000	1,000	1,000	1,000
101 262 706.600	SALARY & WAGES/VACATION	0	0	460	460	0	460	475	490	500	520	540
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	0	0	22,000	22,000	5,329	22,000	22,000	22,660	23,340	24,040	24,760
101 262 709.000	SALARY & WAGES/OVERTIME	0	0	2,060	2,060	1,517	2,060	2,100	2,160	2,220	2,290	2,360
101 262 721.000	FRINGE BENEFITS	0	0	10,810	10,810	1,012	10,810	11,100	11,430	11,770	12,120	12,480
101 262 721.500	POST RETIREMENT BENEFITS	0	0	1,960	1,960	0	1,960	2,350	2,650	2,970	3,300	3,620
101 262 725.000	MEAL ALLOWANCE	0	0	75	75	8	75	100	100	100	100	100
101 262 727.000	OFFICE SUPPLIES	0	0	75	100	84	100	100	100	100	100	100
101 262 728.000	POSTAGE	1,642	65	350	1,500	924	1,500	2,800	2,880	2,970	3,060	3,150
101 262 740.000	OPERATING SUPPLIES	8,400	4,230	2,500	2,500	239	2,500	1,000	1,030	1,060	1,090	1,120
101 262 818.000	CONTRACTUAL SERVICES	0	0	11,170	11,170	1,707	11,170	11,170	11,510	11,860	12,220	12,590
101 262 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0
101 262 860.000	TRANSPORTATION	362	31	250	250	0	250	250	260	270	280	290
101 262 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0
101 262 900.000	PRINTING & PUBLISHING	2,000	733	2,500	2,500	1,801	2,500	3,000	3,090	3,180	3,280	3,380
101 262 925.000	SUBSCRIPTIONS & PUBLICATIONS	220	219	70	70	0	70	250	260	270	280	290
101 262 930.000	REPAIRS & MAINTENANCE	0	0	300	300	35	300	300	310	320	330	340
101 262 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	300	300	0	300	300	520	540	560	580
101 262 956.000	MISCELLANEOUS	80	(100)	80	200	171	200	200	210	220	230	240
101 262 957.000	TRAINING EXPENSE	670	15	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 262 958.000	MEMBERSHIPS & DUES	0	0	250	250	0	250	300	310	320	330	340
Total		13,374	5,193	93,130	94,425	16,104	94,425	102,320	106,840	110,270	113,810	117,420
<u>City Attorney Expenditures</u>												
101 266 818.100	CONT SRVC/ RETAINER	37,200	37,200	40,000	40,000	15,500	40,000	42,000	43,260	44,560	45,900	47,280
101 266 818.110	CONT SRVC/ PROSECUTION RETAINER	45,600	45,600	46,000	46,000	19,000	46,000	48,000	49,440	50,920	52,450	54,020
101 266 818.150	CONT SVCS/ SPECIAL PROJECTS	15,000	15,718	15,000	20,000	15,563	25,000	20,000	20,600	21,220	21,860	22,520
101 266 818.165	CONT SVCS/ CITY ATTY-BROWNFIELD	4,500	3,798	4,500	4,500	403	4,500	4,500	4,640	4,780	4,920	5,070
101 266 818.170	CONT SVCS/ PROPERTY TAX APPEALS	10,000	8,523	10,000	10,000	4,581	10,000	10,000	15,000	15,450	15,910	16,390
101 266 818.200	CONT SRVC/ LABOR ATTORNEY	2,170	2,170	3,500	3,500	1,840	3,500	3,000	3,090	3,180	3,280	3,380
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		115,470	113,008	120,000	125,000	56,886	130,000	128,500	137,070	141,190	145,440	149,820

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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 General Government Expenditures												
101 268 721.000	FRINGE BENEFITS	4,100	0	4,100	4,100	0	0	4,500	4,640	4,780	4,920	5,070
101 268 721.200	CONTRIBUTION TO HEALTH CARE RESERVE	0	0	0	0	0	0	50,000	20,000	20,000	20,000	20,000
101 268 724.000	MERS ACTUARIAL EVALUATIONS	8,000	8,000	9,000	9,000	0	9,000	9,500	9,790	20,080	0	0
101 268 725.000	EMPLOYEE TESTING & LICENSING	2,700	778	2,700	2,700	0	1,000	3,500	3,610	3,720	3,830	3,940
101 268 727.000	OFFICE SUPPLIES	2,000	0	2,000	2,000	0	1,000	2,500	2,580	2,660	2,740	2,820
101 268 728.000	POSTAGE	11,290	11,288	11,000	11,000	6,000	12,000	12,500	12,880	13,270	13,670	14,080
101 268 740.000	OPERATING SUPPLIES	4,000	2,596	4,100	4,100	1,790	3,000	4,300	4,430	4,560	4,700	4,840
101 268 818.000	CONTRACTUAL SERVICES	13,000	13,948	9,500	9,500	7,524	15,000	12,000	12,360	12,730	13,110	13,500
101 268 818.900	CONT SRVC/BANK ANALYSIS FEES	1,675	19	2,000	2,000	0	500	2,000	2,060	2,120	2,180	2,250
101 268 850.000	COMMUNICATIONS	14,500	15,030	14,000	14,000	3,240	16,000	14,000	14,420	14,850	15,300	15,760
101 268 865.000	PUBLIC RELATIONS EVENTS	1,000	417	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 268 900.000	PRINTING & PUBLISHING	500	0	550	550	0	550	1,000	1,030	1,060	1,090	1,120
101 268 910.000	INSURANCE & BONDS	92,000	92,000	95,000	95,000	47,500	95,000	95,000	97,850	100,790	103,810	106,920
101 268 922.000	REIMBURSEMENT / DC G2G REVENUE	39,000	38,600	32,000	0	0	0	0	30,000	40,000	50,000	60,000
101 268 930.000	REPAIRS & MAINTENANCE	4,500	4,229	6,000	6,000	0	6,000	6,000	6,180	6,370	6,560	6,760
101 268 938.000	EQUIPMENT LEASE EXPENSE	5,800	5,121	6,000	6,000	3,164	6,000	6,500	6,700	6,900	7,110	7,320
101 268 940.000	EQUIPMENT RENTAL - FORCE ACCT	23,450	21,899	37,000	37,000	4,000	30,000	28,000	28,840	29,710	30,600	31,520
101 268 956.000	MISCELLANEOUS	1,000	335	1,000	1,000	329	1,000	1,000	1,030	1,060	1,090	1,120
101 268 957.000	TRAINING	4,500	5,372	4,500	4,500	2,620	6,000	5,000	5,150	5,300	5,460	5,620
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	1,340	72	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
Total		236,355	219,705	245,450	213,450	76,166	207,050	262,300	268,700	295,260	291,620	308,260
City Hall Maintenance Expenditures												
101 275 706.000	SALARY & WAGES/FULL TIME	4,670	3,439	4,740	4,740	2,686	4,740	4,350	4,480	4,610	4,750	4,890
101 275 706.100	SALARY & WAGES/SICK	180	0	190	190	0	190	175	180	190	200	210
101 275 706.150	SALARY & WAGES/IN-LIEU HEALTH	30	0	30	30	0	30	0	0	0	0	0
101 275 706.300	SALARY & WAGES/LONGEVITY	50	0	40	40	0	40	50	50	50	50	50
101 275 706.350	SALARY & WAGES/PAGER PAY	90	37	90	90	0	90	100	100	100	100	100
101 275 706.550	SALARY & WAGES/WATER LICENSE BONUS	60	55	60	60	55	60	55	60	60	60	60
101 275 706.600	SALARY & WAGES/VACATION	180	0	190	190	0	190	175	180	190	200	210
101 275 707.000	SALARY & WAGES/TEMP-SEASONAL	1,300	1,321	1,240	1,240	656	1,240	1,375	1,420	1,460	1,500	1,550
101 275 709.000	SALARY & WAGES/OVERTIME	240	128	240	240	73	240	275	280	290	300	310
101 275 721.000	FRINGE BENEFITS	2,500	1,184	2,530	2,530	1,183	2,530	2,875	2,960	3,050	3,140	3,230
101 275 721.500	POST RETIREMENT BENEFITS	1,360	723	1,580	1,580	662	1,580	1,675	1,890	2,120	2,350	2,580
101 275 725.500	MEAL ALLOWANCE	8	8	0	0	0	0	0	0	0	0	0
101 275 740.000	OPERATING SUPPLIES	4,500	4,675	5,000	5,000	3,841	5,000	5,000	5,150	5,300	5,460	5,620
101 275 818.000	CONTRACTUAL SERVICES	53,000	51,404	60,000	60,000	26,262	60,000	60,000	61,800	63,650	65,560	67,530
101 275 850.000	COMMUNICATIONS	2,925	3,193	3,000	3,000	1,584	3,000	3,250	3,350	3,450	3,550	3,660
101 275 920.000	PUBLIC UTILITIES	25,000	25,335	25,000	25,000	5,978	25,000	25,000	25,750	26,520	27,320	28,140
101 275 930.000	REPAIRS & MAINTENANCE	5,500	5,324	6,000	7,000	6,049	7,000	7,500	7,730	7,960	8,200	8,450
101 275 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,000	5,817	5,000	5,000	2,358	5,000	5,000	4,120	4,240	4,370	4,500
Total		106,593	102,641	114,930	115,930	51,387	115,930	116,855	119,500	123,240	127,110	131,090

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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	10,650	10,477	5,980	5,980	3,296	7,000	8,400	8,650	8,910	9,180	9,460
101 276 706.100	SALARY & WAGES/SICK	230	0	230	230	0	230	325	330	340	350	360
101 276 706.150	SALARY & WAGES/IN-LIEU HEALTH	30	0	30	30	0	30	0	0	0	0	0
101 276 706.300	SALARY & WAGES/LONGEVITY	60	0	60	60	0	60	75	80	80	80	80
101 276 706.350	SALARY & WAGES/PAGER PAY	110	38	110	110	0	110	175	180	190	200	210
101 276 706.550	SALARY & WAGES/WATER LICENSE BONUS	60	55	0	55	55	55	55	60	60	60	60
101 276 706.600	SALARY & WAGES/VACATION	230	0	230	230	0	230	325	330	340	350	360
101 276 707.000	SALARY & WAGES/TEMP-SEASONAL	3,775	3,925	2,540	2,540	1,545	304	2,825	2,910	3,000	3,090	3,180
101 276 709.000	SALARY & WAGES/OVERTIME	100	39	10	10	0	10	25	30	30	30	30
101 276 721.000	FRINGE BENEFITS	5,034	3,479	3,190	3,190	1,603	4,090	5,525	5,690	5,860	6,040	6,220
101 276 721.500	POST RETIREMENT BENEFITS	1,720	986	2,000	2,000	836	2,000	3,225	3,640	4,090	4,540	4,980
101 276 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 276 740.000	OPERATING SUPPLIES	9,700	9,613	4,000	11,500	6,964	11,500	5,000	5,150	5,300	5,460	5,620
101 276 818.000	CONTRACTUAL SERVICES	28,750	29,066	17,000	17,000	9,096	17,000	17,000	17,510	18,040	18,580	19,140
101 276 850.000	COMMUNICATIONS	60	57	0	0	0	0	0	0	0	0	0
101 276 920.000	PUBLIC UTILITIES	25,000	25,013	25,000	25,000	8,761	25,000	25,000	25,750	26,520	27,320	28,140
101 276 930.000	REPAIRS & MAINTENANCE	13,065	13,060	7,500	7,500	844	7,500	7,500	7,730	7,960	8,200	8,450
101 276 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,000	2,496	5,000	5,000	110	5,000	4,000	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	103,574	98,293	72,880	80,435	33,108	80,119	79,455	84,740	87,620	90,590	93,610

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Police Department Expenditures												
101 301 706.000	SALARY & WAGES/FULL TIME	1,356,200	1,335,395	1,417,640	1,417,640	659,680	1,417,640	1,416,825	1,459,330	1,503,110	1,548,200	1,594,650
101 301 706.050	SALARY & WAGES/PART TIME	34,340	36,090	35,030	35,030	20,545	35,030	54,900	56,550	58,250	60,000	61,800
101 301 706.100	SALARY & WAGES/SICK	52,940	46,782	54,730	54,730	0	54,730	55,400	57,060	58,770	60,530	62,350
101 301 706.150	SALARY & WAGES/IN-LIEU HEALTH	1,860	874	1,860	1,860	0	1,860	2,000	2,060	2,120	2,180	2,250
101 301 706.200	SALARY & WAGES/HOLIDAY PAY	57,935	57,930	60,210	60,210	56,542	56,550	60,150	61,950	63,810	65,720	67,690
101 301 706.300	SALARY & WAGES/LONGEVITY	8,830	8,821	8,450	8,450	9,000	8,600	9,000	9,000	8,000	8,700	9,450
101 301 706.400	SALARY & WAGES/UNIFORM ALLOW	9,280	11,265	7,980	7,980	5,731	7,980	10,250	10,560	10,880	11,210	11,550
101 301 706.600	SALARY & WAGES/VACATION	12,550	1,879	12,890	12,890	0	12,890	13,000	13,390	13,790	14,200	14,630
101 301 706.900	SALARY & WAGES/DEBRIEF PAY	9,450	3,693	9,790	9,790	1,973	4,790	11,850	12,210	12,580	12,960	13,350
101 301 707.000	SALARY & WAGES/TEMP-SEASONAL	19,480	14,680	11,480	11,480	1,622	11,480	37,450	38,570	39,730	40,920	42,150
101 301 709.000	SALARY & WAGES/OVERTIME	55,315	41,146	108,930	108,930	24,165	88,930	112,250	115,620	119,090	122,660	126,340
101 301 709.100	SALARY & WAGES/OT-TRAINING	4,000	2,483	4,000	4,000	3,441	4,000	4,000	4,120	4,240	4,370	4,500
101 301 721.000	FRINGE BENEFITS	682,750	561,495	647,060	647,060	325,531	647,060	698,500	719,460	741,040	763,270	786,170
101 301 721.500	POST RETIREMENT BENEFITS	782,990	800,954	854,680	854,680	329,704	854,680	993,050	1,116,230	1,241,310	1,363,470	1,420,460
101 301 725.000	EMPLOYEE TESTING & LICENSING	5,460	2,171	5,460	5,460	0	5,460	5,620	5,790	5,960	6,140	6,320
101 301 725.500	MEAL ALLOWANCE	19	19	0	100	7	100	100	100	100	100	100
101 301 727.000	OFFICE SUPPLIES	2,250	1,536	2,250	2,250	718	2,250	2,320	2,390	2,460	2,530	2,610
101 301 728.000	POSTAGE	1,675	506	2,500	2,500	22	2,500	2,500	2,580	2,660	2,740	2,820
101 301 740.000	OPERATING SUPPLIES	8,450	8,076	8,450	8,450	2,235	8,450	8,700	8,960	9,230	9,510	9,800
101 301 740.400	UNIFORMS	5,460	2,688	5,460	5,460	2,842	5,460	5,620	5,790	5,960	6,140	6,320
101 301 740.700	SAFETY GEAR	3,000	2,029	3,000	3,000	678	3,000	3,090	3,180	3,280	3,380	3,480
101 301 810.000	TOWING CHARGES	3,000	990	3,000	3,000	675	3,000	3,000	3,090	3,180	3,280	3,380
101 301 818.000	CONTRACTUAL SERVICES	26,160	22,489	26,160	26,160	13,024	26,160	25,875	26,340	27,130	27,940	28,780
101 301 818.311	CONT SVCS/DISPATCH	385,000	465,423	360,000	360,000	171,000	360,000	360,000	370,800	381,920	393,380	405,180
101 301 819.000	SCHOOL CROSSING GUARDS	20,730	17,212	20,730	20,730	17,510	17,600	16,500	17,000	17,510	18,040	18,580
101 301 820.000	SEX OFFENDER REGISTRATION FEES	500	180	500	500	30	500	500	520	540	560	580
101 301 822.000	ANIMAL CONTROL EXPENSES	536	100	800	800	75	800	800	820	840	870	900
101 301 830.000	INVESTIGATION EXPENSES	2,650	2,497	2,650	2,650	800	2,650	2,000	2,060	2,120	2,180	2,250
101 301 835.000	PRISONER/LODGING EXPENSES	3,600	2,927	3,600	3,600	1,500	3,600	3,710	3,820	3,930	4,050	4,170
101 301 850.000	COMMUNICATIONS	21,790	19,199	21,790	21,790	11,640	21,790	27,330	28,150	28,990	29,860	30,760
101 301 860.000	TRANSPORTATION	520	303	520	520	317	520	520	540	560	580	600
101 301 864.000	CONFERENCES & MEETINGS	1,190	1,352	1,190	1,190	693	1,190	2,000	2,060	2,120	2,180	2,250
101 301 865.000	PUBLIC RELATIONS EVENTS	1,560	1,288	1,260	1,260	(6)	1,260	1,300	1,340	1,380	1,420	1,460
101 301 900.000	PRINTING & PUBLISHING	5,400	4,606	5,400	5,400	435	5,400	5,500	5,670	5,840	6,020	6,200
101 301 930.000	REPAIRS & MAINTENANCE	3,090	1,965	3,090	3,090	1,190	3,090	3,180	3,280	3,380	3,480	3,580
101 301 938.000	EQUIPMENT LEASE EXPENSE	4,000	2,783	4,000	4,000	2,127	4,000	4,120	4,240	4,370	4,500	4,640
101 301 940.000	EQUIPMENT RENTAL - FORCE ACCT	82,110	58,423	102,110	102,110	32,742	82,000	105,170	108,330	111,580	114,930	118,380
101 301 956.000	MISCELLANEOUS	1,030	320	1,030	1,030	0	1,030	1,060	1,090	1,120	1,150	1,180
101 301 957.000	TRAINING EXPENSES	11,200	12,582	10,000	10,000	6,383	10,000	11,000	11,330	11,670	12,020	12,380
101 301 957.100	TRAINING/HNT	7,000	7,000	7,000	7,000	0	7,000	10,620	10,940	11,270	11,610	11,960
101 301 957.302	TRAINING/302 FUNDS	3,090	2,680	3,090	3,090	1,720	3,090	3,000	3,090	3,180	3,280	3,380
101 301 957.500	EDUCATIONAL REIMBURSEMENTS	0	0	0	0	0	0	0	0	0	0	0
101 301 958.000	MEMBERSHIPS & DUES	1,640	1,709	1,640	1,640	325	1,640	1,735	1,790	1,840	1,900	1,960
Total		3,700,030	3,565,477	3,841,410	3,842,060	1,706,216	3,789,760	4,095,695	4,309,750	4,530,840	4,752,160	4,911,340

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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 RESPONDE	24,000	15,036	9,600	13,500	12,647	16,000	9,600	9,890	10,190	10,500	10,820
101 336 707.000	SALARY & WAGES/TEMP-SEASONAL	3,500	0	3,500	3,500	0	3,500	3,500	3,610	3,720	3,830	3,940
101 336 721.000	FRINGE BENEFITS	5,210	334	1,010	3,000	2,557	3,500	1,010	1,040	1,070	1,100	1,130
101 336 721.500	POST RETIREMENT BENEFITS	257,330	306,182	257,330	257,330	101,316	257,330	257,330	289,250	321,660	353,310	368,070
101 336 721.600	CONTR POST RETIREMENT BENEFITS-PENSION	1,120,000	1,119,644	29,000	29,000	0	29,000	29,000	29,440	29,440	29,440	29,440
101 336 721.650	CONTR POST RETIREMENT BENEFITS-OPEB	75,000	55,838	75,000	75,000	16,296	75,000	75,000	80,250	85,870	91,880	98,310
101 336 740.000	OPERATING SUPPLIES	8,500	2,133	8,500	8,500	4,427	8,500	8,500	8,760	9,020	9,290	9,570
101 336 818.000	CONTRACTUAL SERVICES	16,000	7,872	16,000	16,000	5,100	16,000	16,000	16,480	16,970	17,480	18,000
101 336 818.800	CONTR SERVICES - NFD	641,000	646,207	510,000	510,000	361,481	510,000	510,000	525,300	541,060	557,290	574,010
101 336 818.810	CONTR SERVICES - NFD - AERIAL TRUCK LOAN	30,810	0	30,810	0	0	0	0	30,740	31,240	31,120	30,990
101 336 850.000	COMMUNICATIONS	1,300	1,425	1,100	1,100	627	1,100	1,100	1,130	1,160	1,190	1,230
101 336 865.000	PUBLIC RELATIONS EVENTS	0	1,431	0	200	198	300	500	520	540	560	580
101 336 900.000	PRINTING & PUBLISHING	1,200	0	1,200	1,200	118	1,200	1,200	1,240	1,280	1,320	1,360
101 336 920.000	PUBLIC UTILITIES	1,250	1,576	1,100	1,100	652	1,500	1,100	1,130	1,160	1,190	1,230
101 336 940.000	EQUIPMENT RENTAL - FORCE ACCT	85,000	66,000	85,000	85,000	33,000	75,000	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		2,270,100	2,223,679	1,029,150	1,004,430	538,419	997,930	998,840	1,086,330	1,144,560	1,202,390	1,244,360
MSD Administration Expenditures												
101 441 706.000	SALARY & WAGES/FULL TIME	92,100	97,276	89,890	89,890	48,146	89,890	106,200	109,390	112,670	116,050	119,530
101 441 706.050	SALARY & WAGES/PART TIME	22,020	23,321	15,120	15,120	11,295	18,000	16,000	16,480	16,970	17,480	18,000
101 441 706.100	SALARY & WAGES/SICK	3,390	5,251	3,510	3,510	1,032	3,510	4,175	4,300	4,430	4,560	4,700
101 441 706.150	SALARY & WAGES/IN-LIEU HEALTH	14,539	5,184	590	590	0	590	700	720	740	760	780
101 441 706.300	SALARY & WAGES/LONGEVITY	950	945	920	1,200	1,055	1,200	950	980	1,010	1,040	1,070
101 441 706.350	SALARY & WAGES/PAGER PAY	950	0	950	950	0	950	1,025	1,060	1,090	1,120	1,150
101 441 706.450	SALARY & WAGES/SAFETY INSPECTION BONU	2,000	1,400	1,500	1,750	1,750	1,750	1,750	1,800	1,850	1,910	1,970
101 441 706.600	SALARY & WAGES/VACATION PAYOFF	3,300	499	3,420	3,420	0	3,420	3,275	3,370	3,470	3,570	3,680
101 441 707.000	SALARY & WAGES/TEMP-SEASONAL	490	297	240	1,000	73	1,000	250	260	270	280	290
101 441 709.000	SALARY & WAGES/OVERTIME	5,340	5,694	5,340	5,340	3,211	6,000	5,775	5,950	6,130	6,310	6,500
101 441 721.000	FRINGE BENEFITS	47,480	31,635	44,460	44,460	23,630	44,460	54,225	55,850	57,530	59,260	61,040
101 441 721.500	POST RETIREMENT BENEFITS	22,000	12,545	22,550	22,550	10,718	22,550	22,975	25,970	29,190	32,460	35,650
101 441 725.000	EMPLOYEE TESTING & LICENSING	500	191	250	250	172	250	250	260	270	280	290
101 441 728.000	POSTAGE	250	219	250	250	22	250	250	260	270	280	290
101 441 740.000	OPERATING SUPPLIES	5,000	4,696	5,000	5,000	1,758	5,000	5,000	5,150	5,300	5,460	5,620
101 441 740.400	UNIFORM ALLOWANCE	11,000	10,505	11,000	11,000	2,827	11,000	11,000	11,330	11,670	12,020	12,380
101 441 740.700	SAFETY GEAR	2,000	1,501	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	(84)	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 441 818.000	CONTRACTUAL SERVICES	6,800	7,369	8,000	8,000	3,660	8,000	8,000	8,240	8,490	8,740	9,000
101 441 850.000	COMMUNICATIONS	8,000	6,576	7,000	7,000	2,514	7,000	6,000	6,180	6,370	6,560	6,760
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	1,350	1,487	0	0	(76)	0	0	0	0	0	0
101 441 938.000	EQUIPMENT LEASE EXPENSE	3,750	3,579	3,750	3,750	2,138	3,750	3,750	3,860	3,980	4,100	4,220
101 441 940.000	EQUIPMENT RENTAL - FORCE ACCT	4,180	4,761	4,000	4,000	2,244	4,000	4,000	11,330	11,670	12,020	12,380
101 441 956.000	MISCELLANEOUS	0	0	0	500	43	500	0	0	0	0	0
101 441 957.000	TRAINING EXPENSES	4,320	4,320	1,500	1,500	0	2,000	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		263,209	229,167	232,740	234,530	116,213	238,570	260,550	278,900	289,720	300,800	312,040

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Street Lighting Expenditures												
101 448 920.100	STREET LIGHTING-GENERAL	105,000	97,422	105,000	105,000	54,697	105,000	108,000	111,240	114,580	118,020	121,560
101 448 920.200	STREET LIGHTING-OLD VILLAGE	50,000	47,746	50,000	50,000	20,737	50,000	55,000	56,650	58,350	60,100	61,900
Total		155,000	145,167	155,000	155,000	75,434	155,000	163,000	167,890	172,930	178,120	183,460
Cemetery Maintenance Expenditures												
101 567 706.000	SALARY & WAGES/FULL TIME	24,270	20,398	24,590	24,590	9,653	24,590	18,675	19,240	19,820	20,410	21,020
101 567 706.100	SALARY & WAGES/SICK	630	277	950	950	0	950	750	770	790	810	830
101 567 706.150	SALARY & WAGES/IN-LIEU HEALTH	120	0	120	120	0	120	0	0	0	0	0
101 567 706.300	SALARY & WAGES/LONGEVITY	220	62	210	210	55	210	175	180	190	200	210
101 567 706.350	SALARY & WAGES/PAGER PAY	450	297	450	450	0	450	350	360	370	380	390
101 567 706.550	SALARY & WAGES/WATER LICENSE BONUS	250	219	220	220	0	220	225	230	240	250	260
101 567 706.600	SALARY & WAGES/VACATION	940	0	950	950	219	950	725	750	770	790	810
101 567 707.000	SALARY & WAGES/TEMP-SEASONAL	6,200	3,205	6,160	6,160	1,122	6,160	6,850	7,060	7,270	7,490	7,710
101 567 709.000	SALARY & WAGES/OVERTIME	3,400	3,518	1,940	2,500	2,199	3,500	2,250	2,320	2,390	2,460	2,530
101 567 721.000	FRINGE BENEFITS	12,990	7,431	13,130	13,130	5,226	13,130	12,275	12,640	13,020	13,410	13,810
101 567 721.500	POST RETIREMENT BENEFITS	7,070	3,826	8,220	8,220	3,438	8,220	7,175	8,110	9,110	10,130	11,120
101 567 725.500	MEAL ALLOWANCE	120	100	120	120	68	120	150	150	150	150	150
101 567 728.000	POSTAGE	100	0	100	100	0	100	100	100	100	100	100
101 567 740.000	OPERATING SUPPLIES	18,600	18,036	15,000	15,000	5,601	15,000	15,000	15,450	15,910	16,390	16,880
101 567 818.000	CONTRACTUAL SERVICES	35,100	28,297	36,000	36,000	24,773	36,000	36,000	37,080	38,190	39,340	40,520
101 567 850.000	COMMUNICATIONS	0	0	0	300	212	300	250	260	270	280	290
101 567 900.000	PRINTING & PUBLISHING	17	16	0	0	0	0	0	0	0	0	0
101 567 920.000	PUBLIC UTILITIES	10,500	10,313	7,500	7,500	4,666	8,500	8,500	8,760	9,020	9,290	9,570
101 567 930.000	REPAIRS & MAINTENANCE	2,500	784	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	20,100	24,287	28,000	28,000	11,422	28,000	24,000	24,720	25,460	26,220	27,010
101 567 956.100	CRYPT/NICHE RETURNS	500	500	0	0	0	0	500	520	540	560	580
101 567 956.200	LOT SALES/RETURNS	3,000	2,000	3,000	3,000	2,000	3,000	3,000	3,090	3,180	3,280	3,380
Total		147,077	123,566	151,660	152,520	70,654	154,520	141,950	146,940	152,090	157,400	162,790
Special Events Expenditures												
101 575 706.000	SALARY & WAGES/FULL TIME	21,630	14,868	14,820	14,820	11,277	17,000	13,800	14,210	14,640	15,080	15,530
101 575 706.100	SALARY & WAGES/SICK	570	0	570	570	0	570	575	590	610	630	650
101 575 706.150	SALARY & WAGES/IN-LIEU HEALTH	80	0	80	80	0	80	0	0	0	0	0
101 575 706.300	SALARY & WAGES/LONGEVITY	130	0	130	130	0	130	125	130	130	130	130
101 575 706.350	SALARY & WAGES/PAGER PAY	270	0	270	270	0	270	275	280	290	300	310
101 575 706.600	SALARY & WAGES/VACATION	570	0	570	570	0	570	575	590	610	630	650
101 575 707.000	SALARY & WAGES/TEMP-SEASONAL	20,810	4,271	31,040	31,040	2,629	31,040	31,500	32,450	33,420	34,420	35,450
101 575 709.000	SALARY & WAGES/OVERTIME	21,570	22,097	22,060	22,060	15,674	24,060	25,450	26,210	27,000	27,810	28,640
101 575 721.000	FRINGE BENEFITS	18,830	8,786	7,910	12,760	10,452	15,000	9,550	9,840	10,140	10,440	10,750
101 575 721.500	POST RETIREMENT BENEFITS	4,260	2,579	4,950	4,950	2,072	4,950	5,575	6,300	7,080	7,870	8,640
101 575 725.500	MEAL ALLOWANCE	1,500	1,366	1,500	1,500	924	1,500	1,500	1,550	1,600	1,650	1,700
101 575 740.000	OPERATING SUPPLIES	9,500	8,470	6,000	9,000	8,129	11,000	8,500	8,760	9,020	9,290	9,570
101 575 818.000	CONTRACTUAL SERVICES	56,400	30,331	56,400	56,400	24,027	56,400	48,900	50,370	51,880	53,440	55,040
101 575 940.000	EQUIPMENT RENTAL - FORCE ACCT	30,000	25,181	28,000	28,000	19,996	28,000	28,000	27,300	28,120	28,960	29,830
Total		186,120	117,940	174,300	182,150	95,180	190,570	174,325	178,580	184,540	190,650	196,890

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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	5,670	2,739	5,740	5,740	1,470	5,740	2,750	2,830	2,910	3,000	3,090
101 580 706.100	SALARY & WAGES/SICK	220	0	230	230	0	230	125	130	130	130	130
101 580 706.150	SALARY & WAGES/IN-LIEU HEALTH	30	0	30	30	0	30	0	0	0	0	0
101 580 706.300	SALARY & WAGES/LONGEVITY	50	0	50	50	0	50	50	50	50	50	50
101 580 706.350	SALARY & WAGES/PAGER PAY	110	0	110	110	0	110	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	220	0	230	230	0	230	125	130	130	130	130
101 580 707.000	SALARY & WAGES/TEMP-SEASONAL	480	420	480	600	269	600	550	570	590	610	630
101 580 709.000	SALARY & WAGES/OVERTIME	2,660	1,441	2,720	2,720	241	2,720	3,150	3,240	3,340	3,440	3,540
101 580 721.000	FRINGE BENEFITS	3,040	1,114	3,070	3,070	872	3,070	1,800	1,850	1,910	1,970	2,030
101 580 721.500	POST RETIREMENT BENEFITS	1,650	873	1,920	1,920	803	1,920	1,050	1,180	1,320	1,460	1,600
101 580 725.500	MEAL ALLOWANCE	50	40	50	50	0	50	50	50	50	50	50
101 580 740.000	OPERATING SUPPLIES	5,000	4,101	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
101 580 818.000	CONTRACTUAL SERVICES	4,690	0	5,000	10,000	6,831	13,000	5,000	5,150	5,300	5,460	5,620
101 580 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0	0
101 580 920.000	PUBLIC UTILITIES	13,000	13,468	13,000	13,000	3,393	13,000	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	10,000	5,410	8,000	8,000	1,958	11,000	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		46,870	29,605	45,630	50,750	15,836	56,750	41,225	47,190	48,690	50,250	51,830
<u>Other MSD Services Expenditures</u>												
101 590 706.000	SALARY & WAGES/FULL TIME	335	74	510	510	221	510	125	130	130	130	130
101 590 706.100	SALARY & WAGES/SICK	20	0	20	20	0	20	25	30	30	30	30
101 590 706.150	SALARY & WAGES/IN-LIEU HEALTH	10	0	10	10	0	10	0	0	0	0	0
101 590 706.300	SALARY & WAGES/LONGEVITY	10	0	10	10	0	10	25	30	30	30	30
101 590 706.350	SALARY & WAGES/PAGER PAY	10	0	10	10	0	10	25	30	30	30	30
101 590 706.600	SALARY & WAGES/VACATION	20	0	20	20	0	20	25	30	30	30	30
101 590 707.000	SALARY & WAGES/TEMP-SEASONAL	214	20	320	320	49	320	375	390	400	410	420
101 590 709.000	SALARY & WAGES/OVERTIME	270	145	270	370	293	370	325	330	340	350	360
101 590 721.000	FRINGE BENEFITS	270	50	270	270	73	270	75	80	80	80	80
101 590 721.500	POST RETIREMENT BENEFITS	150	75	170	170	71	170	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	237	237	0	0	0	0	0	0	0	0	0
101 590 818.000	CONTRACTUAL SERVICES	500	0	500	500	0	500	0	0	0	0	0
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	925	294	1,250	1,250	456	1,250	1,250	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		2,971	894	3,360	3,460	1,162	3,460	2,325	2,680	2,750	2,820	2,890

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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	18,720	17,732	18,970	18,970	8,405	18,970	20,200	20,810	21,430	22,070	22,730
101 770 706.100	SALARY & WAGES/SICK	720	555	730	730	0	730	800	820	840	870	900
101 770 706.150	SALARY & WAGES/IN-LIEU HEALTH	100	0	100	100	0	100	0	0	0	0	0
101 770 706.300	SALARY & WAGES/LONGEVITY	170	123	180	180	109	180	175	180	190	200	210
101 770 706.350	SALARY & WAGES/PAGER PAY	450	444	350	500	0	500	400	410	420	430	440
101 770 706.450	SALARY & WAGES/SAFETY INSPECTION BONU	0	0	0	0	0	0	0	0	0	0	0
101 770 706.550	SALARY & WAGES/WATER LICENSE BONUS	220	219	0	250	219	250	250	260	270	280	290
101 770 706.600	SALARY & WAGES/VACATION PAYOFF	720	0	730	730	0	730	775	800	820	840	870
101 770 707.000	SALARY & WAGES/TEMP-SEASONAL	11,170	5,315	11,100	11,100	2,716	11,100	12,325	12,690	13,070	13,460	13,860
101 770 709.000	SALARY & WAGES/OVERTIME	1,085	1,086	570	1,000	78	1,000	675	700	720	740	760
101 770 721.000	FRINGE BENEFITS	10,020	6,191	10,130	10,130	4,648	10,130	13,300	13,700	14,110	14,530	14,970
101 770 721.500	POST RETIREMENT BENEFITS	5,450	2,964	6,340	6,340	2,652	6,340	7,750	8,760	9,840	10,940	12,010
101 770 725.500	MEAL ALLOWANCE	80	80	50	50	0	50	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	20,000	18,748	25,000	25,000	12,027	25,000	25,000	25,750	26,520	27,320	28,140
101 770 818.000	CONTRACTUAL SERVICES	25,200	24,103	25,200	25,200	13,102	25,200	25,250	26,010	26,790	27,590	28,420
101 770 920.000	PUBLIC UTILITIES	52,605	65,253	50,000	50,000	28,325	50,000	65,000	66,950	68,960	71,030	73,160
101 770 930.000	REPAIRS & MAINTENANCE	7,500	0	7,500	7,500	1,012	7,500	7,500	7,730	7,960	8,200	8,450
101 770 940.000	EQUIPMENT RENTAL - FORCE ACCT	20,000	14,950	20,000	20,000	5,683	20,000	20,000	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		174,210	157,764	176,950	177,780	78,976	177,780	199,500	205,540	212,510	219,680	227,020
<u>MSD Services - DDA Expenditures</u>												
101 775 706.000	SALARY & WAGES/FULL TIME	19,085	20,682	18,660	18,660	9,115	18,660	20,250	20,860	21,490	22,130	22,790
101 775 706.100	SALARY & WAGES/SICK	710	0	720	720	0	720	800	820	840	870	900
101 775 706.150	SALARY & WAGES/IN-LIEU HEALTH	90	0	90	90	0	90	0	0	0	0	0
101 775 706.300	SALARY & WAGES/LONGEVITY	170	0	160	160	0	160	175	180	190	200	210
101 775 706.350	SALARY & WAGES/PAGER PAY	340	0	340	340	0	340	400	410	420	430	440
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	710	0	720	720	0	720	775	800	820	840	870
101 775 707.000	SALARY & WAGES/TEMP-SEASONAL	16,220	13,040	16,120	16,120	7,200	16,120	17,900	18,440	18,990	19,560	20,150
101 775 709.000	SALARY & WAGES/OVERTIME	5,000	5,875	4,860	4,860	4,298	6,500	5,600	5,770	5,940	6,120	6,300
101 775 721.000	FRINGE BENEFITS	11,610	8,188	9,960	9,960	6,580	11,960	13,325	13,720	14,130	14,550	14,990
101 775 721.500	POST RETIREMENT BENEFITS	5,360	2,999	6,240	6,240	2,609	6,240	7,775	8,790	9,880	10,980	12,060
101 775 725.500	MEAL ALLOWANCE	200	164	200	200	116	200	200	210	220	230	240
101 775 740.000	OPERATING SUPPLIES	24,750	31,907	22,000	47,000	43,388	55,000	32,000	32,960	33,950	34,970	36,020
101 775 818.000	CONTRACTUAL SERVICES	21,000	19,742	28,000	28,000	18,440	28,000	28,000	28,840	29,710	30,600	31,520
101 775 920.000	PUBLIC UTILITIES	2,780	3,177	4,000	4,000	1,692	4,000	4,000	4,120	4,240	4,370	4,500
101 775 940.000	EQUIPMENT RENTAL - FORCE ACCT	26,000	30,381	34,000	34,000	18,009	34,000	34,000	23,690	24,400	25,130	25,880
Total		134,025	136,156	146,070	171,070	111,445	182,710	165,200	159,610	165,220	170,980	176,870
GENERAL FUND (OPERATING) - Detail												
EXPENDITURE TOTAL		9,322,471	8,720,155	8,220,995	8,260,695	3,691,085	8,237,179	8,355,705	8,757,580	9,170,450	9,556,040	9,885,940

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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	3,350	0	14,000	30,000	4,496	30,000	100,000	0	0	0	0
101 900 971.437	CAP OUT - LAND IMP/ PUBLIC PARKS/ROW	18,000	1,948	3,000	3,000	0	3,000	0	0	0	0	0
101 900 971.438	CAP OUT - LAND IMP/ MSD	10,050	3,976	0	0	0	0	44,000	0	0	0	0
101 900 976.276	CAP OUT - BUILDING IMP/ CEMETERY	6,030	9,750	0	0	0	0	0	0	0	0	0
101 900 976.436	CAP OUT - BUILDING IMP/ CITY HALL	0	0	0	0	0	0	0	10,000	10,000	10,000	10,000
101 900 976.437	CAP OUT - SIDEWALK REPL PROG	46,900	140,386	70,000	70,000	425	70,000	75,000	40,000	40,000	40,000	40,000
101 900 976.437	CAP OUT - PARK FACILITY REPLACEMENTS	0	0	0	0	0	0	0	0	0	0	0
101 900 976.437	CAP OUT - FIRE STATION 3 REPLACEMENTS	0	0	0	0	0	0	5,000	0	0	0	0
101 900 976.438	CAP OUT - BUILDING IMP/ MSD	13,400	0	30,000	30,000	0	30,000	5,000	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	0	0	0	0	0	0	0	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	3,015	1,385	2,000	2,000	111	2,000	0	0	0	0	0
101 900 977.212	CAP OUT - FINANCE	0	0	0	0	0	0	0	0	0	0	0
101 900 977.215	CAP OUT - ELECTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 977.258	CAP OUT - MGMT INFORM SVCS	0	0	1,000	1,000	0	1,000	0	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	4,080	1,001	10,675	10,675	1,001	10,675	14,000	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	1,675	0	0	0	0	0	0	5,000	5,000	5,000	5,000
101 900 977.438	CAP OUT - MSD YARD EQUIPMENT	1,675	0	0	0	0	0	0	10,000	10,000	10,000	2,000
101 900 977.442	CAP OUT - SPEC EVENTS EQUIPMENT	5,000	4,984	0	0	0	0	0	0	0	0	0
101 900 980.172	CAP OUT - MGR OFFICE EQUIPMENT	670	0	1,500	1,500	0	1,500	1,000	1,000	1,000	1,000	1,000
101 900 980.212	CAP OUT - FIN OFFICE EQUIPMENT	3,350	0	2,500	2,500	640	2,500	2,500	0	0	0	0
101 900 980.215	CAP OUT - CLK OFFICE EQUIPMENT	2,010	0	0	0	0	0	5,000	0	0	0	0
101 900 980.258	CAP OUT - MIS OFFICE EQUIPMENT	0	0	0	0	0	0	1,000	0	0	0	0
101 900 980.262	CAP OUT - CLK ELECTIONS EQUIPMENT	670	0	6,000	6,000	3,000	6,000	5,000	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	0	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		119,875	163,430	140,675	156,675	9,672	156,675	257,500	110,000	110,000	110,000	102,000
Debt Service												
101 905 965.314	CONTRIB TO 2014-04 GO REF BD DEBT FUND	2,500	2,426	0	0	0	0	0	0	0	0	0
101 905 990.912	CONTRIB TO N'VILLE ACT 99-2016 AERIAL TRU	30,285	30,284	0	30,810	28,515	30,736	31,234	31,119	30,989	30,843	31,265
Total		32,785	32,710	0	30,810	28,515	30,736	31,234	31,119	30,989	30,843	31,265

BUDGET												
Account #	Account Title	2018/19		2019/20				2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
		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	65,874	0	228,105	273,505	0	0	219,614	252,511	58,864	0	0
101 965 965.208	CONTRIB TO RECREATION FUND	250,000	250,000	200,000	215,000	140,000	250,000	250,000	200,000	200,000	200,000	200,000
101 965 965.226	CONTRIBUTION TO SOLID WASTE FUND	0	0	67,925	12,925	12,925	12,925	11,633	10,340	9,048	7,755	6,463
101 965 965.252	CONTRIB TO NBHD SVCS FUND	73,010	73,010	73,010	73,010	36,505	73,010	73,010	75,480	78,020	80,640	83,340
101 965 965.257	CONTRIBUTION TO BUDGET STABILIZATION	0	0	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Total		388,884	323,010	624,040	629,440	244,430	390,935	609,257	593,331	400,932	343,395	344,803
GENERAL FUND (NON-OPERATING) - Detail												
EXPENDITURE TOTAL		541,544	519,151	764,715	816,925	282,617	578,346	897,991	734,450	541,920	484,238	478,068
101 965 999.999	ADD'L CUTS REQUIRED TO BALANCE BUDGET F	0		0				0	0	0	0	0
101 965 999.999	ADD'L CUTS REQUIRED TO BALANCE BUDGET F	0		0				0	0	0	0	0
GENERAL FUND - Detail												
EXPENDITURE GRAND TOTAL		9,864,015	9,239,305	8,985,710	9,077,620	3,973,702	8,815,525	9,253,696	9,492,030	9,712,370	10,040,278	10,364,008
GENERAL FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		1,394,084	1,394,084	1,315,855	1,315,855	1,433,200	1,433,200	1,639,168	1,858,782	2,111,293	2,170,157	2,116,949
CURRENT-YEAR REVENUES		9,864,015	9,278,421	8,990,710	9,082,620	7,174,689	9,021,492	9,253,696	9,492,030	9,712,370	10,040,278	10,364,008
CURRENT-YEAR EXPENDITURES		(9,864,015)	(9,239,305)	(8,985,710)	(9,077,620)	(3,973,702)	(8,815,525)	(9,253,696)	(9,492,030)	(9,712,370)	(10,040,278)	(10,364,008)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	39,116	5,000	5,000	3,200,987	205,967	0	0	(0)	(0)	0
RESERVE FOR INVENTORY + CONTINGENCY / - APPROPRIATION OF PRIC		65,874	0	228,105	273,505	0	0	219,614	252,511	58,864	(53,208)	(97,048)
UNRESERVED SURPLUS (OR DEFICIT)		1,459,958	1,433,200	1,548,960	1,594,360	4,634,187	1,639,168	1,858,782	2,111,293	2,170,157	2,116,949	2,019,901



CVTRS

City, Village, and Township Revenue Sharing

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