

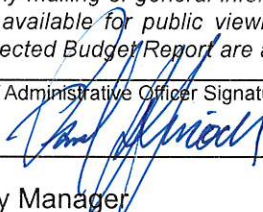
City, Village, and Township Revenue Sharing and County Incentive Program Certification

Issued under authority of 2022 Public Act 166. Filing is mandatory to qualify for payments.

Each city/village/township/county applying for City, Village, and Township Revenue Sharing or County Incentive Program payments must:

1. Certify to the Michigan Department of Treasury (Treasury) that the local unit listed below has produced and made available to the public a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report as required by 2022 Public Act 166. The local unit must include in any mailing of general information to its citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office.
2. Submit to Treasury a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report.

This certification, along with a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report, **must be received by December 1, 2022**, (or the first day of a payment month) in order to qualify for that month's payment. Postmark dates will not be considered. For questions, call 517-335-7484.

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name City of Plymouth, Michigan		Local Unit County Name Wayne	
Local Unit Code 82-2220		Contact E-Mail Address jscanlon@plymouthmi.gov	
Contact Name John F. Scanlon	Contact Title Finance Director / Treasurer	Contact Telephone Number (734) 453-1234	Extension 209
Website Address, if reports are available online http://www.plymouthmi.gov/CVTRSFY22		Current Fiscal Year End Date June 30, 2022	
PART 2: CITIZEN'S GUIDE			
Check any of the following that apply:			
<input type="checkbox"/> The local unit has elected to use Treasury's online Citizen's Guide to comply with the legislative requirements. Therefore, a copy of the Citizen's Guide will not be submitted to Treasury.			
<input type="checkbox"/> The local unit does not have any unfunded liabilities (pensions or other postemployment benefits (OPEB)).			
PART 3: CERTIFICATION			
<i>In accordance with 2022 Public Act 166, the undersigned hereby certifies to Treasury that the above mentioned local unit 1) has produced a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report and 2) will include in any mailing of general information to our citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report are attached to this signed certification, unless otherwise noted in Part 2.</i>			
Chief Administrative Officer Signature (as defined in MCL 141.422b) 		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) Paul J. Sincock	
Title City Manager		Date 11/29/2022	

Completed and signed form (including required attachments) should be e-mailed to: TreasRevenueSharing@michigan.gov. If you are unable to submit via e-mail, fax to 517-335-3298 or mail the completed form and required attachments to:

Michigan Department of Treasury
Revenue Sharing and Grants Division
PO Box 30722
Lansing MI 48909

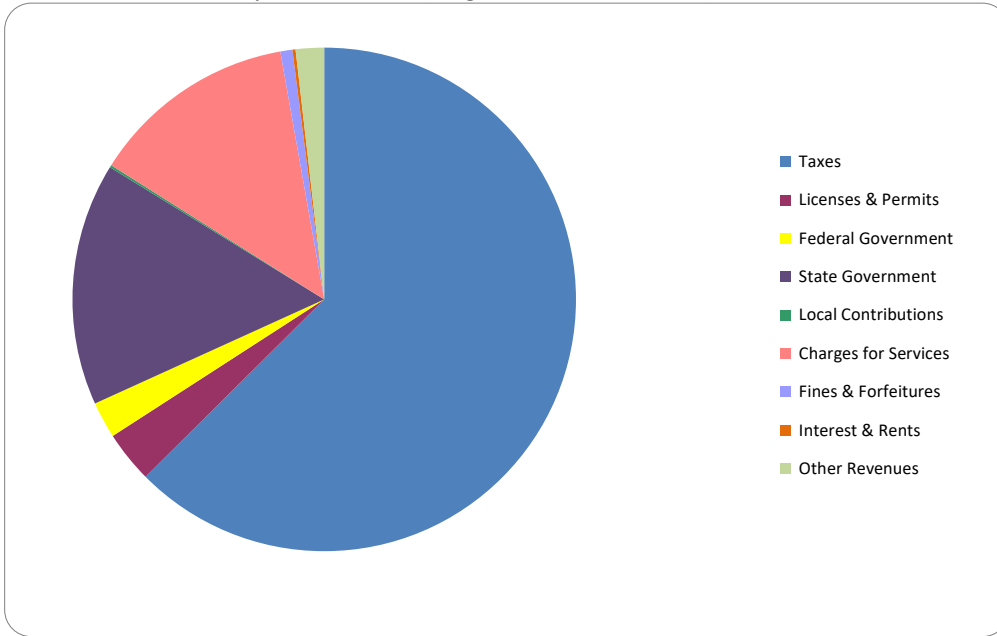
TREASURY USE ONLY		
CVTRS/CIP Eligible Y N	Certification Received	Citizen's Guide Received
Performance Dashboard Received	Debt Service Report Received	Projected Budget Report Received
Final Certification	CVTRS/CIP Notes	



City of Plymouth

A Citizen's Guide to City of Plymouth Finances

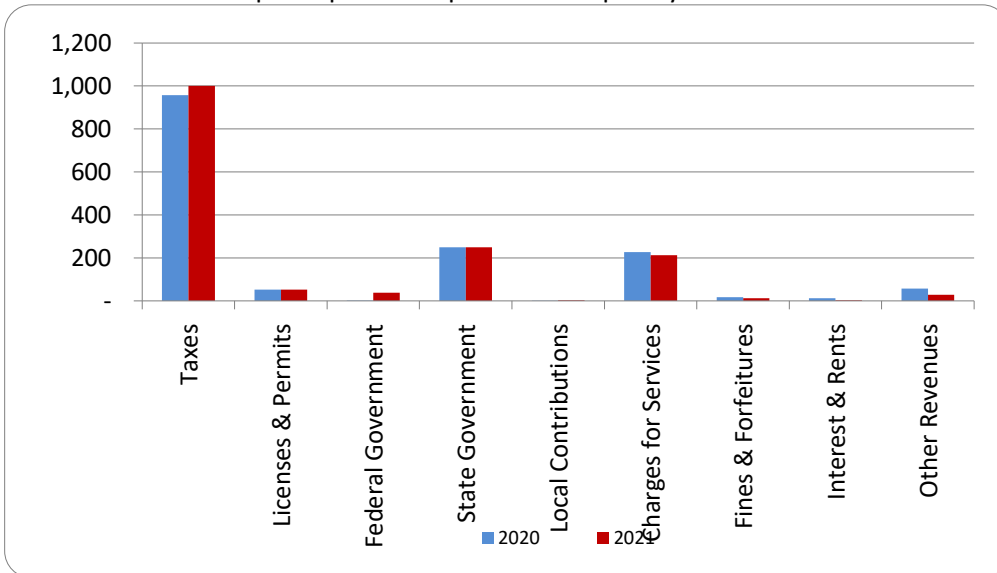
1. Where our money comes from (all governmental funds)



2. Compared to the prior year

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

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



4. Historical trends of individual sources

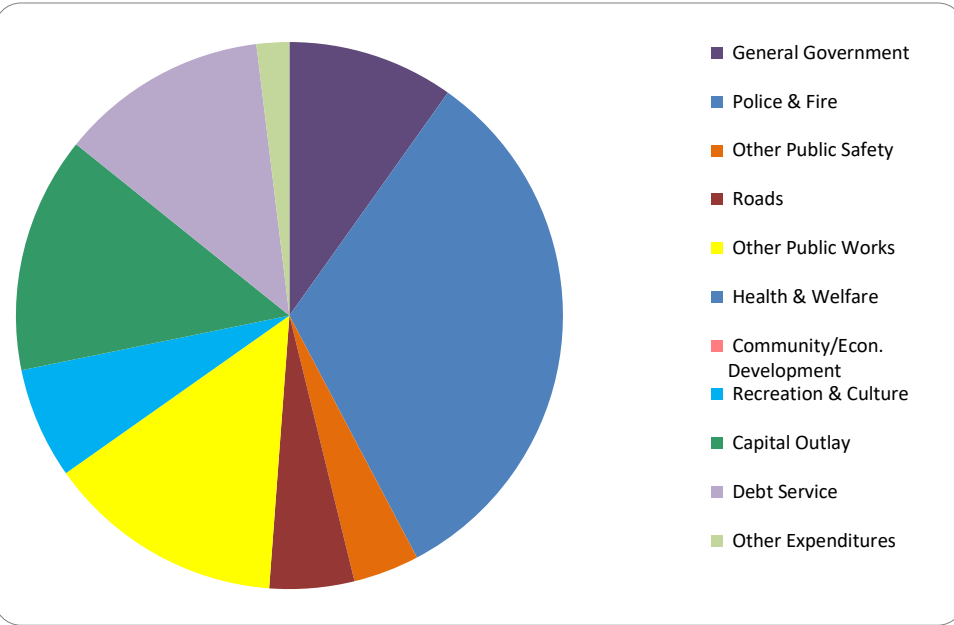


Commentary:

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

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

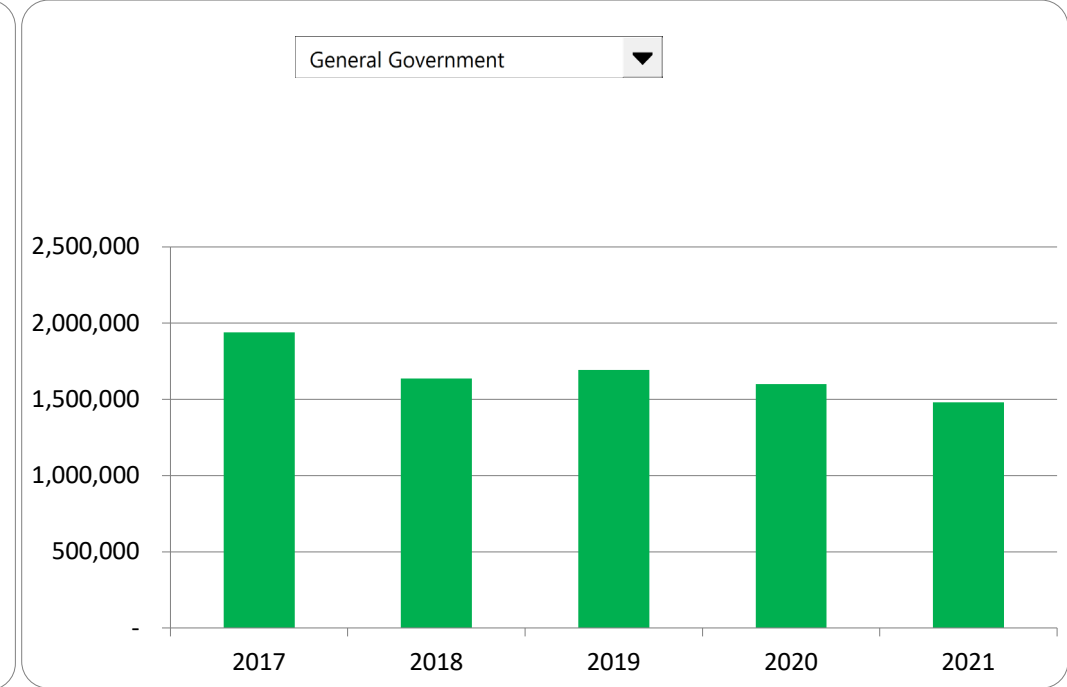
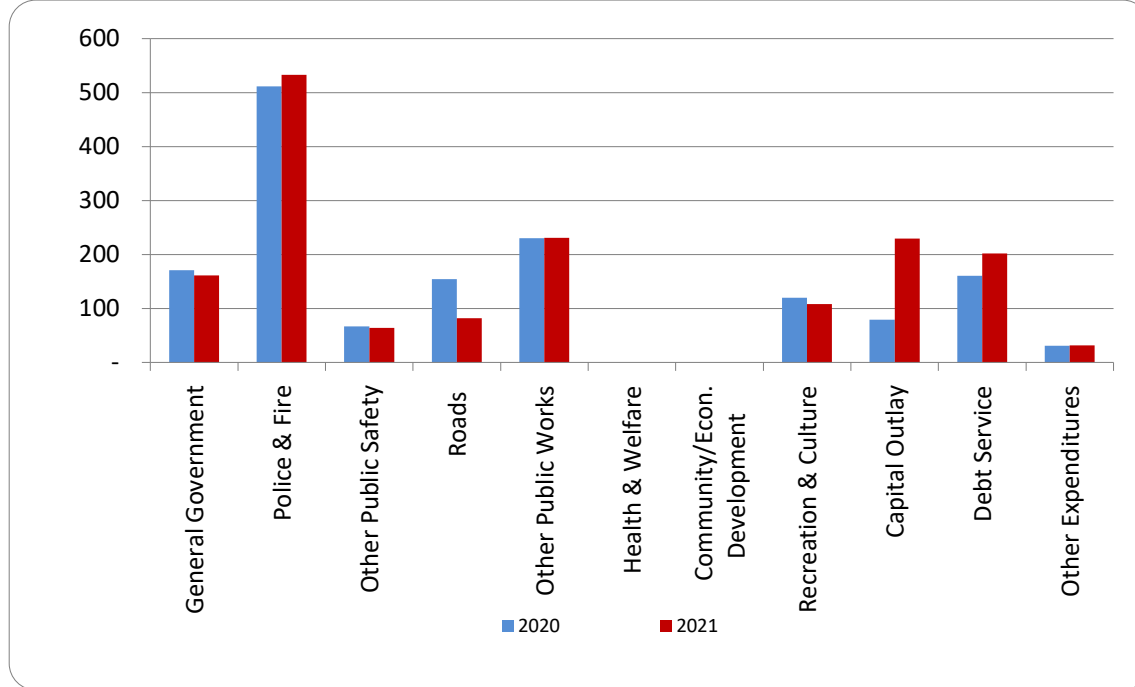
2. Compared to the prior year



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

3. Spending per capita - compared to the prior year

4. Historical trends of individual departments:



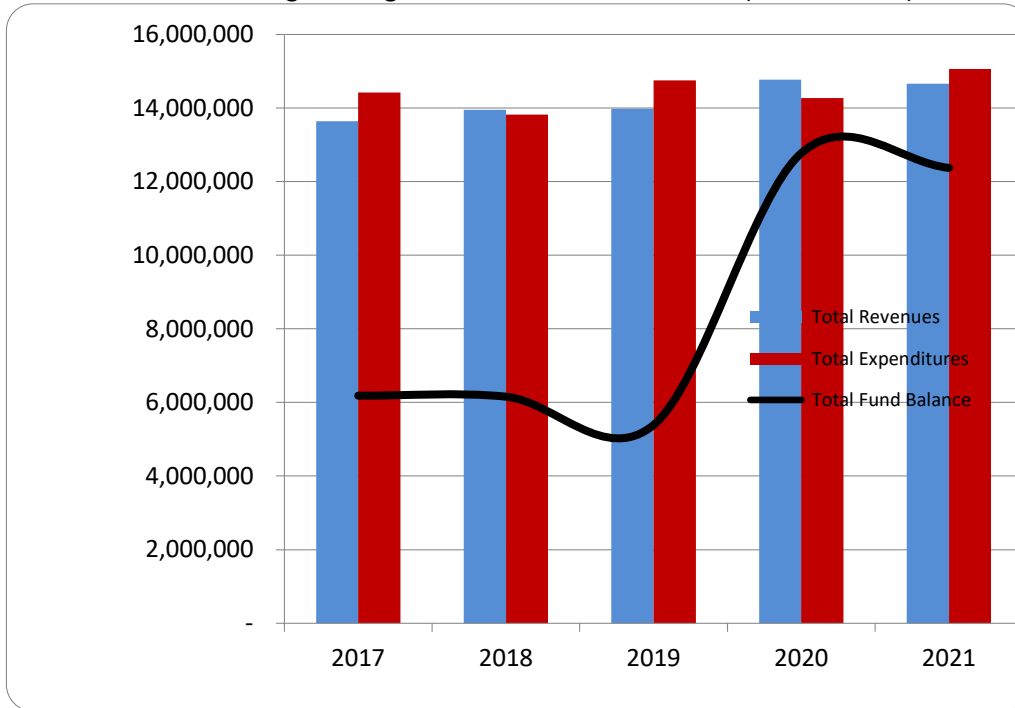
Commentary:

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

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

FINANCIAL POSITION

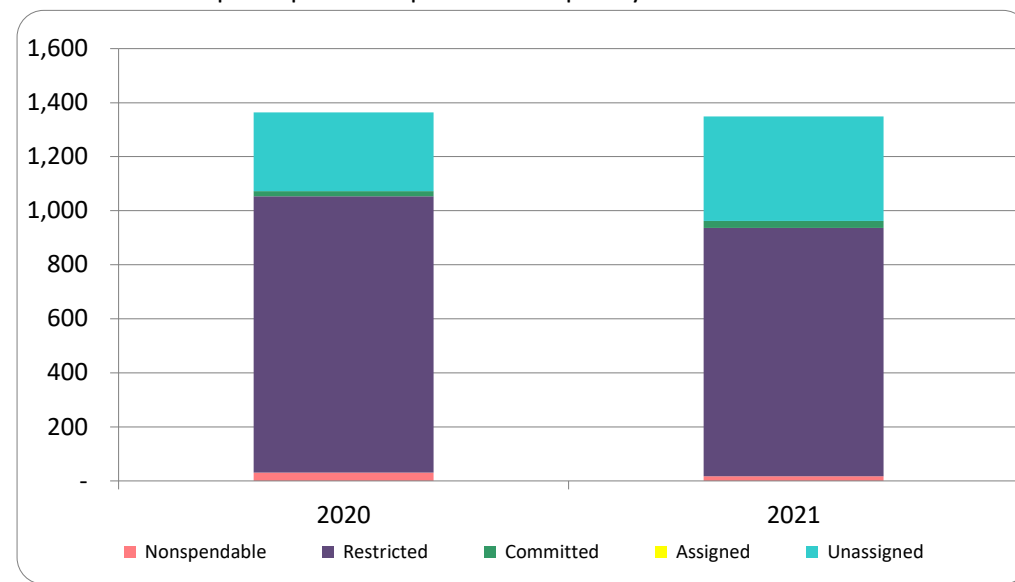
1. How have we managed our governmental fund resources (fund balance)?



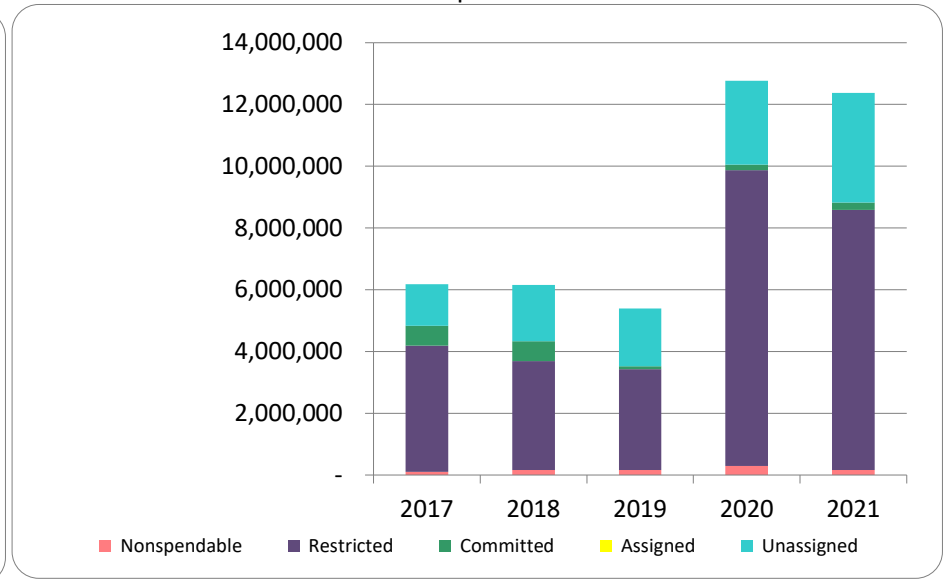
2. Compared to the prior year

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

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



4. Historical trends of individual components



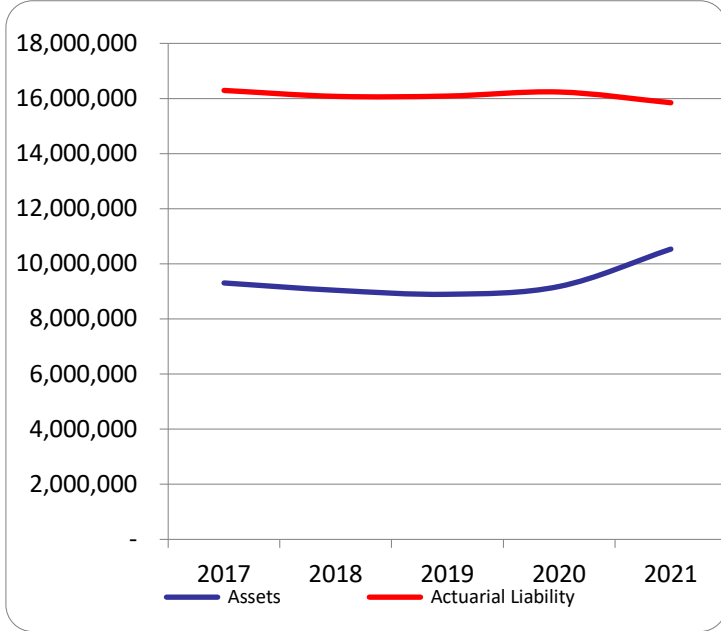
Commentary:

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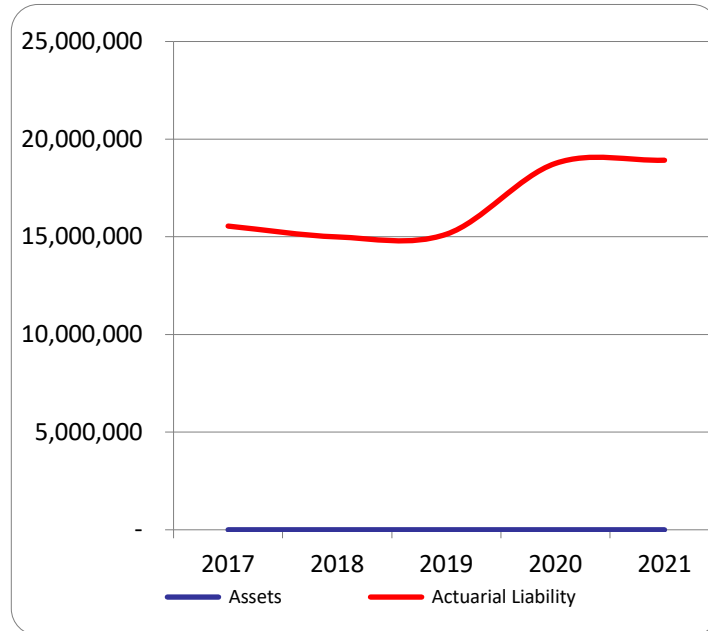
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Plymouth (82-2220)

OTHER LONG TERM OBLIGATIONS

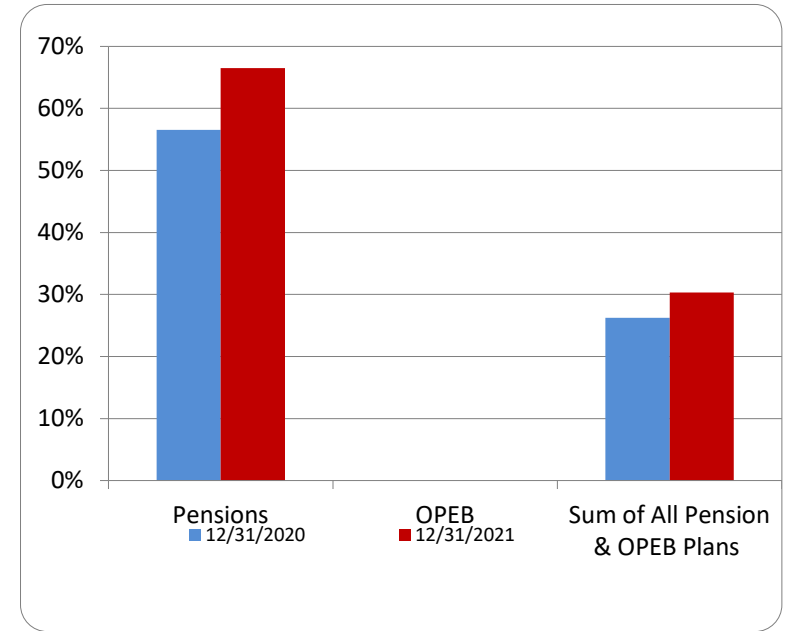
1. Pension funding status



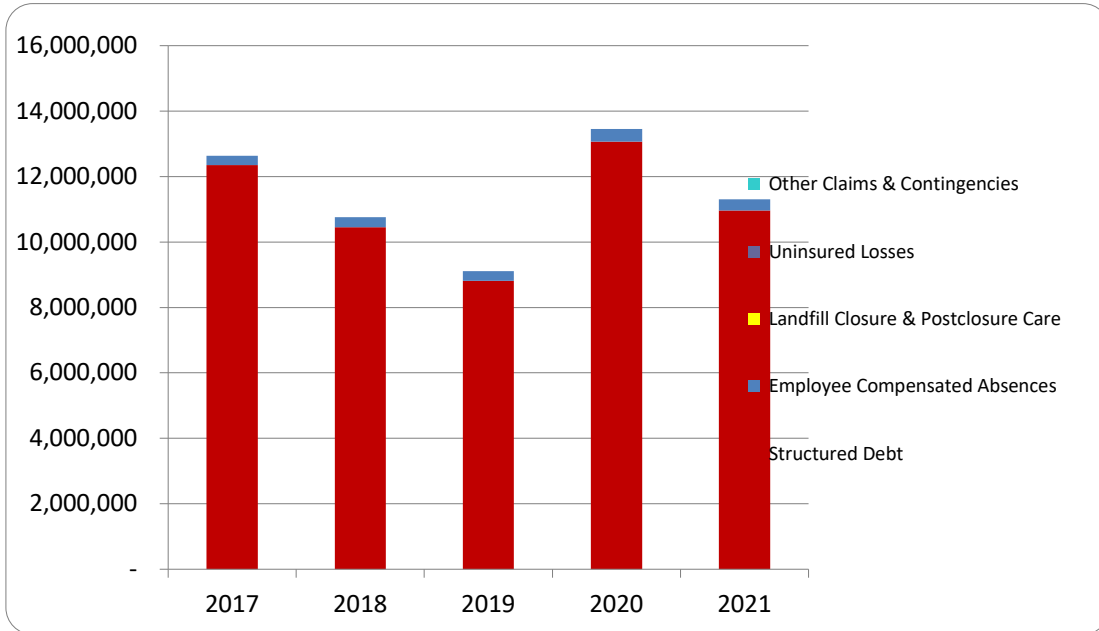
2. Retiree Health care funding status



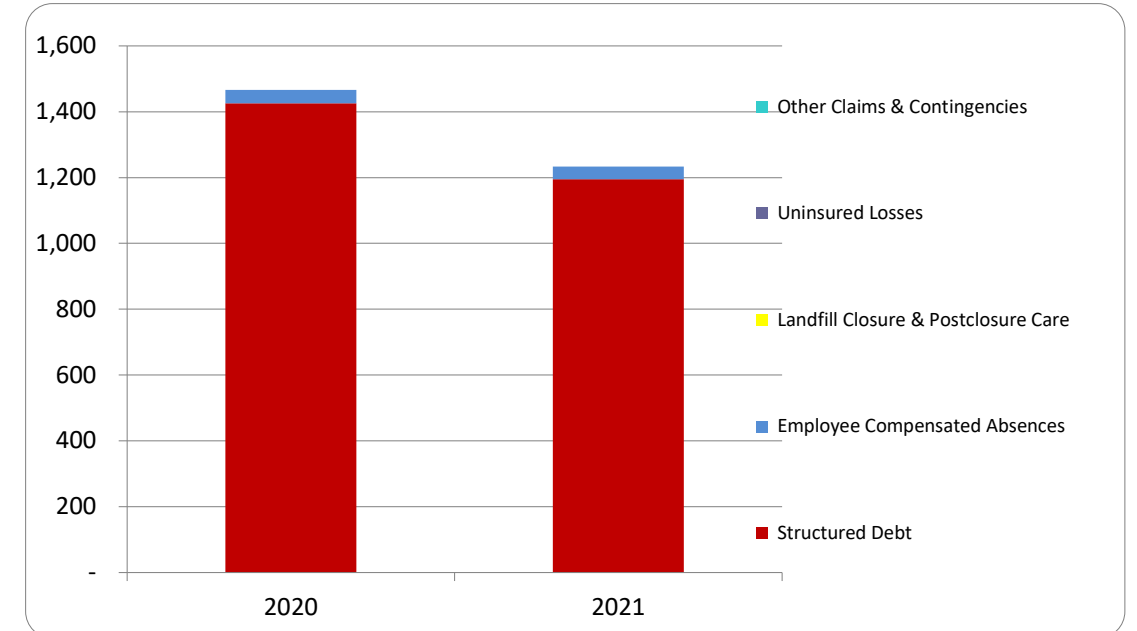
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

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



City of Plymouth

Municipal Performance Dashboard

Performance Dashboard

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

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



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)

	2019	2020	2021
Pension	\$7,193,331.00	\$7,056,894.00	\$5,311,819.00
OPEB	\$15,133,046.00	\$18,759,008.00	\$18,922,376.00
TOTAL	\$22,326,377.00	\$25,815,902.00	\$24,234,195.00

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

* P - PRINCIPAL / I - INTEREST

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

Payment Source	% Share		2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31
<u>GO Debt Funds</u>											
GO STREET PAVING BONDS/2002 REFUNDING BONDS Issued: 4/19/2012 - \$5,920,000	100.00%	P	1,010,000	1,010,000							
		I	60,600	30,300							
GO STREET PAVING BONDS Issued: 4/01/2020 - \$6,140,000	100.00%	P	555,000	580,000	605,000	625,000	650,000	670,000	690,000	715,000	
		I	176,350	154,150	130,950	106,750	81,750	62,250	42,150	21,450	
Principal Total			1,565,000	1,590,000	605,000	625,000	650,000	670,000	690,000	715,000	0
Interest Total			236,950	184,450	130,950	106,750	81,750	62,250	42,150	21,450	0
GO DEBT FUNDS TOTAL			1,801,950	1,774,450	735,950	731,750	731,750	732,250	732,150	736,450	0
<u>DDA Operating Fund</u>											
LTGO PARKING PURCHASE/W-S UTILITY CAP IMP BO Issued: 1/28/2015 - \$3,500,000	42.86%	P	200,000	205,000	205,000						
		I	20,400	12,300	4,100						
Principal Total			200,000	205,000	205,000	0	0	0	0	0	0
Interest Total			20,400	12,300	4,100	0	0	0	0	0	0
DDA OPERATING FUND TOTAL			220,400	217,300	209,100	0	0	0	0	0	0

Payment Source	% Share		2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31
Water / Sewer Operating Fund											
LTGO W/S REFUNDING BONDS Issued: 4/19/2012 - \$1,935,000	100.00%	P	70,000								
		I	2,100								
LTGO PARKING PURCHASE/W-S UTILITY CAP IMP BO Issued: 1/28/2015 - \$3,500,000	57.14%	P	205,000	210,000	220,000						
		I	21,300	13,000	4,400						
Principal Total			275,000	210,000	220,000	0	0	0	0	0	0
Interest Total			23,400	13,000	4,400	0	0	0	0	0	0
WATER / SEWER OPERATING FUND TOTAL			298,400	223,000	224,400	0	0	0	0	0	0
PRINCIPAL GRAND TOTAL			2,040,000	2,005,000	1,030,000	625,000	650,000	670,000	690,000	715,000	0
INTEREST GRAND TOTAL			280,750	209,750	139,450	106,750	81,750	62,250	42,150	21,450	0
ANNUAL GRAND TOTAL			2,320,750	2,214,750	1,169,450	731,750	731,750	732,250	732,150	736,450	0

* P - PRINCIPAL / I - INTEREST

TABLE III. HISTORY AND PROJECTIONS SCHEDULE BY PAYMENT SOURCE

Payment Source		1997 / 98	1998 / 99	1999 / 00	2000 / 01	2001 / 02	2002 / 03	2003 / 04	2004 / 05	2005 / 06	2006 / 07	2007 / 08	2008 / 09	2009 / 10	2010 / 11	2011 / 12	2012 / 13	2013 / 14
General Debt																		
GENERAL FUND	P	112,488	91,171	127,306	114,850	97,937	140,290	143,205	126,228	139,914	139,995	152,000	159,500	102,500	107,500	112,500	50,000	52,500
	I	56,896	26,168	48,281	42,642	33,442	43,114	39,924	29,619	24,232	35,596	36,941	30,240	23,189	19,124	14,884	10,334	8,284
Annual Total		169,384	117,339	175,587	157,491	131,379	183,404	183,129	155,847	164,146	175,591	188,941	189,740	125,689	126,624	127,384	60,334	60,784
GO DEBT FUNDS	P	415,000	470,000	495,000	525,000	555,000	670,000	690,000	730,000	770,000	810,000	365,000	380,000	730,000	895,000	955,000	835,000	895,000
	I	238,607	232,069	215,825	195,350	173,188	218,966	203,825	320,787	317,358	281,933	244,608	231,558	510,638	377,163	342,550	423,330	403,025
Annual Total		653,607	702,069	710,825	720,350	728,188	888,966	893,825	1,050,787	1,087,358	1,091,933	609,608	611,558	1,240,638	1,272,163	1,297,550	1,258,330	1,298,025
MAJOR STREET FUND	P	9,835	10,811	11,789	545	543	55,998	58,699	1,600	1,800	1,900	1,900	2,100	2,300	2,400	2,600		
	I	2,896	1,972	878	190	20,844	41,256	39,650	602	554	496	429	363	286	198	104		
Annual Total		12,731	12,783	12,666	734	21,388	97,254	98,348	2,202	2,354	2,396	2,329	2,463	2,586	2,598	2,704	0	0
LOCAL STREET FUND	P	562	621	584	612	610	48,772	51,073	2,400	2,700	2,850	2,850	3,150	3,450	3,600	3,900		
	I	221	265	229	213	17,801	35,543	34,221	904	832	744	644	544	429	296	156		
Annual Total		783	886	813	825	18,411	84,315	85,293	3,304	3,532	3,594	3,494	3,694	3,879	3,896	4,056	0	0
RECREATION FUND	P	562	621	0	0	0	6,300	6,300	7,200	8,100	8,550	20,550	22,200	23,850	25,050	25,950	15,000	15,750
	I	221	265	0	0	0	2,482	2,852	2,711	2,495	6,278	7,762	6,968	6,098	5,144	4,153	3,100	2,485
Annual Total		783	886	0	0	0	8,782	9,152	9,911	10,595	14,828	28,312	29,168	29,948	30,194	30,103	18,100	18,235
WASTE / RECYCLING FUND	P	562	621	0	0	0	4,200	4,200	4,800	5,400	5,700	13,700	14,800	15,900	16,700	17,300	10,000	10,500
	I	221	265	0	0	0	1,655	1,901	1,807	1,663	4,185	5,175	4,645	4,065	3,430	2,769	2,067	1,657
Annual Total		783	886	0	0	0	5,855	6,101	6,607	7,063	9,885	18,875	19,445	19,965	20,130	20,069	12,067	12,157
BUILDING FUND	P	562	621	0	0	0	1,400	1,400	1,600	1,800	1,900	5,900	6,350	6,800	7,150	7,350	5,000	5,250
	I	221	265	0	0	0	552	634	602	554	1,845	2,373	2,141	1,890	1,616	1,332	1,033	828
Annual Total		783	886	0	0	0	1,952	2,034	2,202	2,354	3,745	8,273	8,491	8,690	8,766	8,682	6,033	6,078
EQUIPMENT FUND	P	949	1,049	987	1,034	1,032	5,336	5,337	4,800	5,400	5,700	9,700	10,550	11,400	11,950	12,550	5,000	5,250
	I	373	447	387	360	312	1,947	2,141	1,807	1,663	2,836	3,232	2,867	2,462	2,011	1,540	1,033	828
Annual Total		1,322	1,496	1,375	1,395	1,344	7,283	7,478	6,607	7,063	8,536	12,932	13,417	13,862	13,961	14,090	6,033	6,078
Principal Total		540,520	575,515	635,666	642,041	655,122	932,296	960,213	878,628	935,114	976,595	571,600	598,650	896,200	1,069,350	1,137,150	920,000	984,250
Interest Total		299,656	261,716	265,600	238,755	245,588	345,514	325,147	358,839	349,351	333,912	301,164	279,326	549,057	408,981	367,488	440,897	417,107
GENERAL DEBT TOTAL		840,176	837,231	901,266	880,796	900,710	1,277,810	1,285,361	1,237,467	1,284,465	1,310,507	872,764	877,976	1,445,257	1,478,331	1,504,638	1,360,897	1,401,357

Payment Source		1997 / 98	1998 / 99	1999 / 00	2000 / 01	2001 / 02	2002 / 03	2003 / 04	2004 / 05	2005 / 06	2006 / 07	2007 / 08	2008 / 09	2009 / 10	2010 / 11	2011 / 12	2012 / 13	2013 / 14
Non-General Debt																		
DDA OPERATING FUND	P	200,603	223,878	117,437	117,160	117,028	117,188	121,114	130,093	131,803	132,505	85,500	85,500	0	0	90,006	92,149	92,149
	I	160,894	154,531	48,247	42,158	37,804	31,524	26,330	26,139	19,332	15,413	6,728	2,426	0	4,276	10,356	9,218	7,951
Annual Total		361,497	378,409	165,684	159,318	154,833	148,711	147,444	156,232	151,135	147,918	92,228	87,926	0	4,276	100,362	101,367	100,100
SPECIAL ASSESSMENT FUND	P																	
	I																	
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER / SEWER OPERATING FUND	P	36,014	36,762	101,299	91,651	97,743	118,925	123,934	157,600	164,800	170,900	221,612	231,669	246,726	260,683	267,883	272,140	274,997
	I	21,184	19,546	114,646	159,348	149,966	151,162	164,603	174,790	168,332	176,873	176,563	167,123	157,015	145,829	134,018	51,819	54,777
Annual Total		57,198	56,308	215,945	250,999	247,710	270,087	288,537	332,390	333,132	347,773	398,175	398,792	403,741	406,512	401,901	323,959	329,774
Principal Total		236,617	260,640	218,736	208,810	214,772	236,113	245,049	287,693	296,603	303,405	307,112	317,169	246,726	260,683	357,889	364,289	367,146
Interest Total		182,078	174,077	162,893	201,506	187,771	182,685	190,933	200,929	187,664	192,286	183,290	169,549	157,015	150,105	144,374	61,037	62,727
NON-GENERAL DEBT TOTAL		418,695	434,717	381,629	410,316	402,543	418,798	435,981	488,622	484,267	495,690	490,402	486,718	403,741	410,788	502,263	425,326	429,873
Other Debt																		
LIBRARY DISTRICT	P	36,437	38,675															
	I	14,301	7,203															
Annual Total		50,738	45,878	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35TH DISTRICT COURT	P	85,936	87,226	88,380	93,037	95,106	101,591	104,738	113,679	123,283								
	I	49,243	43,998	38,799	35,007	33,451	28,886	23,643	19,194	13,471								
Annual Total		135,179	131,224	127,179	128,044	128,557	130,477	128,381	132,873	136,754	0	0	0	0	0	0	0	0
Principal Total		122,373	125,901	88,380	93,037	95,106	101,591	104,738	113,679	123,283	0	0	0	0	0	0	0	0
Interest Total		63,544	51,201	38,799	35,007	33,451	28,886	23,643	19,194	13,471	0	0	0	0	0	0	0	0
OTHER DEBT TOTAL		185,917	177,102	127,179	128,044	128,557	130,477	128,381	132,873	136,754	0	0	0	0	0	0	0	0
PRINCIPAL GRAND TOTAL		899,510	962,056	942,782	943,888	965,000	1,270,000	1,310,000	1,280,000	1,355,000	1,280,000	878,712	915,819	1,142,926	1,330,033	1,495,039	1,284,289	1,351,396
INTEREST GRAND TOTAL		545,278	486,994	467,292	475,268	466,810	557,085	539,723	578,962	550,486	526,198	484,454	448,875	706,072	559,087	511,862	501,934	479,835
ANNUAL GRAND TOTAL		1,444,788	1,449,050	1,410,074	1,419,156	1,431,810	1,827,085	1,849,723	1,858,962	1,905,486	1,806,198	1,363,166	1,364,694	1,848,998	1,889,120	2,006,901	1,786,223	1,831,231

* P - PRINCIPAL / I - INTEREST

TABLE III. HISTORY AND PROJECTIONS SCHEDULE BY PAYMENT SOURCE

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

Payment Source	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31
Non-General Debt																	
DDA OPERATING FUND	P	220,000	265,000	270,000	280,000	185,000	185,000	190,000	195,000	200,000	205,000	205,000					
	I	25,788	70,813	64,838	58,144	50,900	43,500	36,000	28,300	20,400	12,300	4,100					
Annual Total		245,788	335,813	334,838	338,144	235,900	228,500	226,000	223,300	220,400	217,300	209,100	0	0	0	0	0
SPECIAL ASSESSMENT FUND	P																
	I																
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER / SEWER OPERATING FUND	P	226,500	427,250	433,000	425,000	420,000	465,000	265,000	270,000	275,000	210,000	220,000					
	I	56,830	114,128	101,383	88,900	74,150	59,600	43,600	33,550	23,400	13,000	4,400					
Annual Total		283,330	541,378	534,383	513,900	494,150	524,600	308,600	303,550	298,400	223,000	224,400	0	0	0	0	0
Principal Total		446,500	692,250	703,000	705,000	605,000	650,000	455,000	465,000	475,000	415,000	425,000	0	0	0	0	0
Interest Total		82,617	184,941	166,220	147,044	125,050	103,100	79,600	61,850	43,800	25,300	8,500	0	0	0	0	0
NON-GENERAL DEBT TOTAL		529,117	877,191	869,220	852,044	730,050	753,100	534,600	526,850	518,800	440,300	433,500	0	0	0	0	0
Other Debt																	
LIBRARY DISTRICT	P																
	I																
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35TH DISTRICT COURT	P																
	I																
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER DEBT TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRINCIPAL GRAND TOTAL		1,165,000	1,450,000	1,520,000	1,250,000	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		365,754	444,334	400,405	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		1,530,754	1,894,334	1,920,405	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	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
CAPITAL LEASE - ICE RESURFACER							
Equipment Fund							
Amount: \$116,400 on 9/01/2017	P 17,723	18,317					
Terms: 3.3500% for 7 years	I 1,207	614					
INSTALLMENT CONTRACT - PUMPER FIRE TRUCK							
Equipment Fund							
Amount: \$582,357 on 12/15/2019	P 28,968	29,900	30,862	284,962			
Terms: 3.2100% for 7 years	I 12,055	11,123	10,161	9,869			
CAPITAL LEASE - SWAPLOADER							
Equipment Fund							
Amount: \$208,000 on 5/18/2020	P 41,564	42,804	44,082				
Terms: 2.9800% for 5 year	I 3,833	2,593	1,315				
CAPITAL LEASE - FIRE TRUCK							
Equipment Fund							
Amount: \$405,471 on 1/10/2022	P 141,287	44,518	45,797	47,114	48,468	49,861	268,110
Terms: 2.8700% for 7 years	I 19,713	14,486	13,206	11,889	10,535	9,141	8,193
CAPITAL LEASE - TAHOE (3)							
Equipment Fund							
Amount: \$100,000 on 3/17/2022	P 32,573	33,151	34,276				
Terms: 3.3940% for 3 years	I 2,866	2,288	1,163				
Principal Total							
	262,115	168,690	155,017	332,076	48,468	49,861	268,110
Interest Total							
	39,675	31,103	25,846	21,759	10,535	9,141	8,193
ANNUAL GRAND TOTAL							
	301,790	199,793	180,863	353,835	59,003	59,003	276,303

* P - PRINCIPAL / I - INTEREST

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

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



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

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

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

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

Legacy Costs – The City of Plymouth eliminated its defined benefit pension plan to new hires in 1999 and subsequently eliminated it, retiree health care plan, or Other Post-Employment Benefits (OPEB) plan, in favor of a Health Care Savings Plan in 2014. The outstanding liabilities for these plans are \$5,311,819 for the pension plan and \$18,922,376 for the OPEB plan.

THE CITY OF HOMES

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

Unfunded Liabilities (Pension and OPEB)

	2019	2020	2021
Pension	\$7,193,331.00	\$7,056,894.00	\$5,311,819.00
OPEB	\$15,133,046.00	\$18,759,008.00	\$18,922,376.00
TOTAL	\$22,326,377.00	\$25,815,902.00	\$24,234,195.00

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 /26	2026 /27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
GENERAL FUND REVENUES												
Property Tax Revenues												
101 001 403.000	CURRENT PROPERTY TAX/REAL	6,004,910	5,999,608	6,226,220	6,226,220	6,006,264	6,226,220	6,387,630	6,585,260	6,788,820	6,998,480	7,214,430
101 001 405.000	TAXES RECOVERED BY COUNTY	(15,000)	(5,762)	(20,000)	(20,000)	(41)	(20,000)	(20,000)	(20,800)	(21,220)	(21,860)	(22,520)
101 001 406.000	TAXES REINSTATED BY COUNTY	10,000	0	15,000	15,000	3,801	15,000	15,000	15,000	15,000	15,450	15,000
101 001 408.000	PRIOR YEAR TAX REFUNDS	(5,000)	0	(5,000)	(5,000)	0	(5,000)	(5,000)	(5,150)	(5,280)	(5,470)	(5,660)
101 001 409.000	PERSONAL PROPERTY TAX REPL REVENUE	0	0	0	0	0	0	0	0	0	0	0
101 001 410.000	PAYMENT IN LIEU OF PROP TAX	38,600	38,579	39,000	39,000	0	39,000	39,000	39,390	40,180	41,390	42,630
101 001 420.000	UNCOLLECTABLE TAXES/REAL-PERS	(2,500)	0	(2,500)	(2,500)	0	(2,500)	(2,500)	(2,450)	(2,470)	(2,490)	(2,510)
101 001 437.000	CURRENT PROP TAX/CFT-IFT	6,000	5,922	0	0	0	5,922	0	0	0	0	0
101 001 445.000	PENALTIES & INTEREST	32,000	18,999	30,000	30,000	0	25,000	30,000	59,270	61,100	62,990	64,930
101 001 447.000	PROPERTY TAX ADMINISTRATION FEE	298,420	298,503	308,700	308,700	275,557	308,700	325,090	335,140	345,490	356,150	367,130
Total		6,367,430	6,355,849	6,591,420	6,591,420	6,285,581	6,592,342	6,769,220	7,005,860	7,221,620	7,444,640	7,673,430
License & Permit Revenues												
101 002 476.000	PERMITS/NON-BUSINESS LICENSE	5,000	3,115	3,600	3,600	1,311	3,600	3,600	3,710	3,820	3,930	4,050
101 002 476.100	GOING OUT OF BUSINESS PERMITS	100	0	100	100	0	100	100	100	100	100	100
Total		5,100	3,115	3,700	3,700	1,311	3,700	3,700	3,810	3,920	4,030	4,150
State / Federal Grant Revenues												
101 003 531.000	STATE/FEDERAL GRANTS	34,189	34,189	450,000	450,000	20,840	150,000	479,100	300,000	1,000	1,000	1,000
101 003 532.000	FEDERAL GRANTS/CDBG	0	0	0	0	0	0	0	0	0	0	0
101 003 532.500	FEDERAL GRANTS/CDBG ADMIN	0	0	0	0	0	0	0	0	0	0	0
101 003 535.000	OTHER GRANTS	336,071	336,071	0	0	0	0	0	0	0	0	0
Total		370,260	370,260	450,000	450,000	20,840	150,000	479,100	300,000	1,000	1,000	1,000
State-Shared Revenues												
101 004 573.000	LOCAL COMMUNITY STABILIZATION	180,100	180,081	118,000	139,597	139,596	120,798	124,422	128,150	131,990	133,970	135,980
101 004 576.100	ST SHARED REV/SALES TAX(CONST)	826,883	842,004	800,786	800,786	497,726	805,813	895,361	922,220	949,890	964,140	978,600
101 004 576.300	EVIP - ECONOMIC VITALITY INCENTIVE PROC	131,965	109,970	134,165	134,165	66,863	131,964	134,604	121,620	121,620	117,970	114,430
101 004 576.350	EVIP - SUPPLEMENTAL	0	0	0	0	0	0	0	0	0	0	0
101 004 579.000	ST SHARED REV/LIQUOR LICENSE	15,000	10,659	15,000	15,000	4,366	15,000	15,000	15,150	15,300	15,450	15,600
101 004 580.000	ST SHARED REV/ELECTION REIMB	0	1,600	0	0	0	0	0	0	0	0	0
Total		1,153,948	1,144,314	1,067,951	1,089,548	708,552	1,073,575	1,169,387	1,187,140	1,218,800	1,231,530	1,244,610

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Sales of Services Revenues												
101 005 583.000	CHARGES FOR SVCS/WATER FUND	238,960	238,960	246,130	246,130	123,065	246,130	255,000	262,650	270,530	278,650	287,010
101 005 584.000	CHARGES FOR SVCS/EQUIP FUND	57,970	57,970	59,710	59,710	29,855	59,710	61,500	63,350	65,250	67,210	69,230
101 005 585.000	CHARGES FOR SVCS/SOLID WASTE FUND	174,000	174,000	179,220	179,220	89,610	179,220	185,000	190,550	196,270	202,160	208,220
101 005 585.500	CHARGES FOR SVCS/BUILDING FUND	46,350	46,350	47,000	47,000	23,500	47,000	47,000	48,410	49,860	51,360	52,900
101 005 585.700	CHARGES FOR SVCS/RECREATION FUND	15,040	15,040	15,040	15,040	7,520	15,040	15,040	15,490	15,950	16,430	16,920
101 005 586.000	CHARGES FOR SVCS/LIBRARY	0	0	0	850	0	850	0	0	0	0	0
101 005 587.000	CHARGES FOR SVCS/COURT	0	0	0	0	0	0	0	0	0	0	0
101 005 588.000	CHARGES FOR SVCS/DDA-ADMIN	61,460	61,460	63,300	63,300	31,650	63,300	65,200	67,160	69,170	71,250	73,390
101 005 589.000	CHARGES FOR SVCS/DDA-MSD SVCS	134,580	134,580	138,620	138,620	69,310	138,620	142,780	147,060	151,470	156,010	160,690
101 005 589.500	CHARGES FOR SVCS/DDA-PARKING	41,120	41,120	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	21,850	21,850	21,850	21,850	10,925	21,850	21,850	22,510	23,190	23,890	24,610
101 005 590.750	CHARGES FOR SVCS/HOUS P/R FEE	16,390	16,390	16,390	16,390	8,195	16,390	16,390	16,880	17,390	17,910	18,450
101 005 591.000	CHARGES FOR SVCS/OTHER COMM	6,500	6,547	3,000	10,000	9,055	10,000	3,000	3,090	3,180	3,280	3,380
101 005 592.000	CHARGES FOR SVCS/BROWNFIELD	5,390	5,348	16,780	16,780	0	16,780	36,550	32,810	47,720	48,670	48,850
Total		819,610	819,615	846,960	854,810	422,645	854,810	890,430	912,310	953,600	981,750	1,009,930
Cemetery Revenues												
101 006 633.000	FOUNDATIONS	10,500	10,710	10,000	10,000	4,280	10,000	10,000	10,300	10,610	10,930	11,260
101 006 634.000	GRAVE OPENINGS & CLOSING	65,000	38,305	60,000	60,000	46,675	60,000	60,000	61,800	63,650	65,560	67,530
101 006 643.000	CEMETERY LOT SALES	45,000	29,937	45,000	45,000	32,125	45,000	45,000	46,350	47,740	49,170	50,650
101 006 644.000	CRYPT SALES	33,500	33,575	40,000	53,300	52,000	53,300	40,000	41,200	42,440	43,710	45,020
101 006 649.000	CEMETERY MISC/TRANSFERS	2,900	3,402	2,500	2,500	2,425	2,500	2,500	1,000	1,000	1,000	1,000
Total		156,900	115,929	157,500	170,800	137,505	170,800	157,500	160,650	165,440	170,370	175,460
Parking Revenues												
101 007 656.000	PARKING FEES/CENTRAL	18,000	14,167	20,000	20,000	9,489	20,000	20,000	20,800	21,220	21,860	22,520
101 007 656.100	PARKING FEES/EAST CENTRAL	470	3,268	200	200	0	200	200	210	220	230	240
101 007 657.000	PERMIT PARKING	5,000	3,820	3,000	3,000	845	3,000	3,000	3,090	3,180	3,280	3,380
101 007 658.000	PARKING FINES	14,000	9,341	12,000	12,000	14,322	12,000	12,000	12,360	12,730	13,110	13,500
101 007 658.500	PARKING FINES-DDA	30,000	24,700	30,000	30,000	15,743	30,000	30,000	30,900	31,830	32,780	33,760
Total		67,470	55,296	65,200	65,200	40,399	65,200	65,200	67,160	69,180	71,260	73,400

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Other Operating Revenues											
101 008 628.000	POLICE DEPARTMENT REVENUES	5,000	5,484	5,000	5,900	5,281	5,900	5,900	6,080	6,260	6,450	6,640
101 008 628.050	CITY PORTION / OFFENDER REGISTRATION	250	100	250	250	0	250	250	260	270	280	290
101 008 628.200	911 EMERGENCY SYSTEM REVENUES	45,000	40,019	45,000	45,000	13,159	45,000	45,000	46,350	47,740	49,170	50,650
101 008 628.300	ACT 302 TRAINING FUNDS	3,000	1,728	3,000	3,000	1,111	3,000	3,000	3,300	3,300	3,300	3,300
101 008 628.500	FALSE ALARM FEES	10,000	3,900	16,000	16,000	7,350	16,000	16,000	16,480	16,970	17,480	18,000
101 008 628.600	PBT TEST (BREATHYLIZER)	3,000	15	3,000	3,000	60	3,000	3,000	3,090	3,180	3,280	3,380
101 008 628.700	LLRC FILING FEES	2,200	2,161	2,000	2,000	700	2,000	2,000	2,060	2,120	2,180	2,250
101 008 628.900	BOND PROCESSING FEE	150	30	150	150	30	150	150	0	0	0	0
101 008 630.000	OVERHEAD ON WORK ORDERS	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 008 647.000	DISTRICT COURT REVENUE	8,000	0	8,000	8,000	0	8,000	8,000	100	4,000	5,800	5,000
101 008 647.500	DISTRICT COURT-DUIL REIMB	5,500	1,349	5,500	5,500	0	5,500	5,500	5,870	5,840	6,020	6,200
101 008 647.600	JUROR COMPENSATION RETURNS	150	0	150	150	119	150	150	150	150	150	150
101 008 659.000	ORDINANCE VIOLATIONS/ CITATIONS	0	0	0	0	0	0	0	0	0	0	0
101 008 660.000	TOWING FINES AND FEES	1,500	0	1,500	1,500	75	1,500	1,500	1,550	1,600	1,650	1,700
101 008 665.000	INTEREST ON INVESTMENTS	20,000	23,628	50	50	(1,680)	50	50	50	50	50	50
101 008 668.000	ROYALTIES/CABLE TV	200,000	203,689	220,000	220,000	49,986	220,000	220,000	226,600	233,400	240,400	247,610
101 008 668.300	CABLE TV/PEG FEES	22,000	8,000	22,000	22,000	2,000	22,000	22,000	23,100	24,260	25,470	26,740
101 008 668.500	METRO ACT R.O.W. REIMBURSEMENT	31,750	31,747	27,000	27,000	0	27,000	27,000	27,810	28,640	29,500	30,390
101 008 672.219	2019 SIDEWALK SPECIAL ASSMT	0	278	0	0	0	0	0	0	0	0	0
101 008 672.220	2020 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	0	0
101 008 672.221	2021 SIDEWALK SPECIAL ASSMT	40,000	0	40,000	61,000	0	61,000	0	0	0	0	0
101 008 672.222	2022 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	40,000	0	0	0	0
101 008 672.223	2023 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	40,000	0	0	0
101 008 672.224	2024 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	40,000	0	0
101 008 672.225	2025 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	40,000	0
101 008 672.226	2026 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	0	40,000
101 008 675.100	CONTRIBUTIONS/ADOPT-A-PARK	0	0	0	0	0	0	0	0	0	0	0
101 008 675.100	CONTRIBUTIONS/OTHER	0	0	0	0	0	0	0	0	0	0	0
101 008 675.102	CONTRIBUTIONS FROM BUD STAB FUND	0	0	0	0	0	0	0	0	0	0	0
101 008 675.226	CONTRIBUTIONS FROM WASTE/REC FD	0	0	0	0	0	0	0	0	0	0	0
101 008 680.000	OTHER INCOME	19,000	19,332	10,000	10,000	6,115	10,000	10,000	10,000	10,000	10,000	10,000
101 008 680.200	MISCELLANEOUS / FIRE DEPT SHIRT SALES	0	0	0	0	0	0	0	5,000	5,000	5,000	5,000
101 008 681.000	EXPENSE REIMBURSEMENTS	1,000	718	1,000	1,000	0	75	1,000	1,030	1,060	1,090	1,120
101 008 685.000	INSURANCE PROCEEDS	1,000	0	1,000	11,000	10,767	11,000	1,000	1,030	1,060	1,090	1,120
101 008 687.000	PASSPORT PROCESSING FEE	6,250	1,890	25,000	25,000	4,480	25,000	25,000	25,750	26,520	27,320	28,140
101 008 690.000	REIMBURSEMENT/SPEC ELECTIONS	700	0	700	700	0	700	700	720	740	760	780
101 008 691.000	REIMBURSEMENT/GEOTHERMAL PROJECT	48,290	48,290	48,290	48,290	24,145	48,290	48,290	0	0	0	0
101 008 694.200	INS PREM/RETIRES & OTHERS	(16,000)	(13,088)	(16,000)	(16,000)	(6,792)	(16,000)	(16,000)	(16,480)	(16,970)	(17,480)	(18,000)
101 008 694.300	SPECIAL EVENTS INCOME	75,000	31,537	180,000	180,000	89,978	180,000	180,000	185,400	190,960	196,690	202,590
101 008 698.000	SUNDRY (CASH OVER/SHORT)	50	84	50	50	(2)	50	50	50	50	50	50
	Total	533,790	410,892	649,640	681,540	206,382	680,615	650,540	616,180	637,260	656,590	674,270
	GENERAL FUND (OPERATING)											
	REVENUE TOTAL	9,474,508	9,275,270	9,832,371	9,907,018	7,823,715	9,591,042	10,185,077	10,253,110	10,270,820	10,561,170	10,856,250

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 /26	2026 /27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Transfers-In from Other Sources												
101 009 675.650	CONTRIBUTION FR FRINGE FUND	0	0	0	0	0	0	0	0	0	0	0
101 009 675.711	CONTRIBUTION FR CEMETERY FUND	10,000	5,903	10,000	10,000	1,643	10,000	10,000	10,300	10,610	10,930	11,260
101 009 699.000	APPROP OF PR YR FUND BALANCE	190,453	0	150,000	150,000	0	150,000	966,107	367,454	885,371	1,102,813	1,224,613
101 009 699.100	APPROP OF HEALTH CARE RESERVE	0	0	0	0	0	0	0	0	0	0	0
Total		200,453	5,903	160,000	160,000	1,643	160,000	976,107	377,754	895,981	1,113,743	1,235,873
GENERAL FUND												
REVENUE GRAND TOTAL		9,674,961	9,281,174	9,992,371	10,067,018	7,825,357	9,751,042	11,161,184	10,630,864	11,166,801	11,674,913	12,092,123

BUDGET												
Account #	Account Title	2020/21		2021/22			2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
GENERAL FUND - Summary EXPENDITURES												
Administration												
101	CITY COMMISSION	121,875	93,148	116,100	126,425	64,226	126,425	133,725	137,050	141,040	145,140	149,350
172	CITY MANAGER	348,235	276,440	327,025	327,600	130,963	327,600	351,190	364,640	379,140	393,990	409,020
215	CITY CLERK	174,890	157,724	164,820	165,220	78,002	165,220	178,030	181,940	189,340	196,950	204,640
228	MGMT INFORMATION SERVICES	283,145	242,045	292,925	293,425	114,477	293,425	366,200	378,790	392,940	407,610	422,310
253	FINANCE/TREASURY SERVICES	441,925	362,550	475,560	479,495	188,224	479,495	602,050	606,590	630,260	654,510	679,110
257	CITY ASSESSOR SERVICES	86,984	67,521	86,780	86,780	40,320	86,780	88,565	90,420	93,140	95,930	98,800
262	ELECTIONS SERVICES	94,870	50,038	101,590	102,690	23,496	102,690	112,340	116,980	120,800	124,740	128,750
266	CITY ATTORNEY/LEGAL SERVICES	138,500	114,702	152,500	152,500	47,548	152,500	149,500	161,790	166,660	171,660	176,810
268	OTHER GENERAL GOVERNMENT	316,315	260,624	199,300	199,470	87,454	199,470	291,786	348,500	377,460	375,720	394,910
Administration		2,006,739	1,624,791	1,916,600	1,933,605	774,709	1,933,605	2,273,386	2,386,700	2,490,780	2,566,250	2,663,700
Buildings & Grounds												
275	CITY HALL MAINTENANCE	139,905	138,327	138,015	138,915	45,001	138,915	116,605	118,310	122,140	126,090	130,120
276	MSD YARD MAINTENANCE	81,830	64,844	81,335	82,855	29,049	82,855	83,845	92,450	95,660	98,960	102,330
Buildings & Grounds		221,735	203,171	219,350	221,770	74,050	221,770	200,450	210,760	217,800	225,050	232,450
Public Safety												
301	POLICE DEPARTMENT	4,093,445	3,809,062	4,182,870	4,210,250	1,907,415	4,190,250	4,413,260	4,655,850	4,906,460	5,156,760	5,331,400
336	FIRE DEPARTMENT	1,112,220	1,076,153	1,065,920	1,070,060	581,805	1,070,060	1,225,125	1,356,770	1,430,470	1,503,710	1,555,990
Public Safety		5,205,665	4,885,215	5,248,790	5,280,310	2,489,220	5,260,310	5,638,385	6,012,620	6,336,930	6,660,470	6,887,390
Public Works												
441	MSD ADMINISTRATION	271,040	249,156	326,020	328,065	119,605	328,065	346,075	368,940	384,500	400,420	416,510
448	STREET LIGHTING SERVICES	180,525	187,687	163,000	163,000	78,375	163,000	195,000	200,850	206,880	213,090	219,480
567	CEMETERY MAINTENANCE	147,900	117,118	154,470	155,300	82,450	155,300	157,580	163,200	169,020	175,000	181,100
575	SPECIAL EVENTS	142,775	31,482	176,310	176,310	72,588	185,690	181,175	185,770	192,100	198,610	205,240
580	PARKING SYSTEM	47,500	37,995	50,480	50,480	8,775	50,480	52,750	59,150	61,090	63,080	65,130
590	MISCELLANEOUS MSD SERVICES	2,345	747	1,970	1,970	692	1,970	2,375	2,980	3,060	3,140	3,220
Public Works		792,085	624,185	872,250	875,125	362,485	884,505	934,955	980,890	1,016,650	1,053,340	1,090,680
Recreation and Culture												
770	PARKS & PUBLIC PROPERTY	204,590	214,606	209,980	209,980	97,661	209,980	212,360	220,980	228,570	236,350	244,300
775	DMS SERVICES-DDA DISTRICT	167,175	184,168	172,950	174,550	105,547	174,550	174,725	169,560	175,600	181,800	188,120
Other		371,765	398,774	382,930	384,530	203,208	384,530	387,085	390,540	404,170	418,150	432,420
Non-Operating												
900	CAPITAL OUTLAY	431,095	202,655	311,500	369,000	54,824	369,000	1,257,300	110,000	110,000	110,000	102,000
905	DEBT SERVICE	31,234	30,705	31,234	31,234	28,864	31,234	32,565	31,119	30,989	30,843	31,265
965	TRANSFERS OUT TO OTHER SOURCES	614,643	614,643	1,009,717	971,444	551,845	738,350	437,058	508,235	559,483	610,810	652,218
Non-Operating		1,076,972	848,002	1,352,451	1,371,678	635,533	1,138,584	1,726,923	649,354	700,471	751,653	785,483
GENERAL FUND - Summary EXPENDITURE GRAND TOTAL		9,674,961	8,584,139	9,992,371	10,067,018	4,539,206	9,823,304	11,161,184	10,630,864	11,166,801	11,674,913	12,092,123

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
GENERAL FUND - Detail EXPENDITURES												
City Commission Expenditures												
101 101 706.000	SALARY & WAGES/FULL TIME	4,450	4,532	4,450	4,450	1,751	4,450	4,450	4,500	4,500	4,500	4,500
101 101 707.000	SALARY & WAGES/TEMP-SEASONAL	1,210	35	1,250	1,250	186	1,250	1,250	1,290	1,330	1,370	1,410
101 101 709.000	SALARY & WAGES/OVERTIME	590	704	100	175	160	175	175	0	0	0	0
101 101 721.000	FRINGE BENEFITS	500	421	450	450	185	450	450	420	430	440	450
101 101 727.000	OFFICE SUPPLIES	100	0	100	100	0	100	100	100	100	100	100
101 101 728.000	POSTAGE	500	0	550	550	342	550	600	620	640	660	680
101 101 740.000	OPERATING SUPPLIES	1,940	1,937	1,500	2,250	1,618	2,250	3,500	3,610	3,720	3,830	3,940
101 101 818.000	CONTRACTUAL SERVICES	36,000	26,540	36,000	44,000	41,671	44,000	52,000	53,560	55,170	56,830	58,530
101 101 818.211	CONT SVCS/AUDITING	36,000	32,000	36,000	36,000	0	36,000	32,000	32,960	33,950	34,970	36,020
101 101 818.410	CONT SVCS/ADVERTISING PROMO	500	0	500	500	0	500	500	520	540	560	580
101 101 850.000	COMMUNICATIONS	585	583	300	300	0	300	300	310	320	330	340
101 101 864.000	CONFERENCES & MEETINGS	4,500	24	4,500	4,500	1,128	4,500	4,500	4,640	4,780	4,920	5,070
101 101 865.000	PUBLIC RELATIONS EXPENSE	5,500	2,424	5,000	6,500	6,374	6,500	7,500	7,730	7,960	8,200	8,450
101 101 900.000	PRINTING & PUBLISHING	4,450	5,046	3,000	3,000	1,856	3,000	3,500	3,610	3,720	3,830	3,940
101 101 940.000	EQUIPMENT RENTAL - FORCE ACCT	350	0	400	400	0	400	400	0	0	0	0
101 101 956.000	MISCELLANEOUS	4,200	4,433	1,000	1,000	117	1,000	1,000	1,030	1,060	1,090	1,120
101 101 957.000	TRAINING EXPENSES	8,500	2,624	8,500	8,500	3,626	8,500	9,270	9,550	9,840	10,140	10,440
101 101 958.000	MEMBERSHIPS & DUES	12,000	11,844	12,500	12,500	5,212	12,500	12,500	12,880	13,270	13,670	14,080
Total		121,875	93,148	116,100	126,425	64,226	126,425	133,725	137,050	141,040	145,140	149,350
City Manager Expenditures												
101 172 706.000	SALARY & WAGES/FULL TIME	183,000	133,119	186,750	186,750	80,911	186,750	200,525	206,540	212,740	219,120	225,690
101 172 706.050	SALARY & WAGES/PART TIME	41,770	44,758	9,800	9,800	2,518	9,800	9,600	9,890	10,190	10,500	10,820
101 172 706.100	SALARY & WAGES/SICK	5,140	9,291	5,250	5,250	1,147	5,250	5,700	5,870	6,050	6,230	6,420
101 172 706.150	SALARY & WAGES/IN-LIEU HEALTH	1,860	0	2,250	2,250	0	2,250	2,225	2,290	2,360	2,430	2,500
101 172 706.300	SALARY & WAGES/LONGEVITY	1,000	1,000	1,000	1,500	1,500	1,500	1,500	1,500	1,550	1,600	1,650
101 172 706.600	SALARY & WAGES/VACATION PAYOFF	4,570	2,497	4,675	4,675	0	4,675	5,075	5,230	5,390	5,550	5,720
101 172 707.000	SALARY & WAGES/TEMP-SEASONAL	4,800	6,000	4,800	4,800	(3,000)	4,800	4,800	4,940	5,090	5,240	5,400
101 172 709.000	SALARY & WAGES/OVERTIME	200	0	200	200	0	200	100	100	100	100	100
101 172 721.000	FRINGE BENEFITS	63,270	46,280	63,200	63,200	26,970	63,200	66,575	68,570	70,630	72,750	74,930
101 172 721.500	POST RETIREMENT BENEFITS	18,620	20,306	26,850	26,850	13,416	26,850	33,290	37,640	42,300	47,040	51,660
101 172 727.000	OFFICE SUPPLIES	400	55	400	400	0	400	400	410	420	430	440
101 172 728.000	POSTAGE	250	158	200	200	79	200	200	210	220	230	240
101 172 740.000	OPERATING SUPPLIES	5,000	4,065	5,000	5,000	3,625	5,000	5,500	5,870	5,840	6,020	6,200
101 172 818.000	CONTRACTUAL SERVICES	2,000	1,050	2,000	2,000	17	2,000	1,000	1,030	1,060	1,090	1,120
101 172 850.000	COMMUNICATIONS	2,800	1,517	2,200	2,200	903	2,200	2,200	2,270	2,340	2,410	2,480
101 172 860.000	TRANSPORTATION	1,000	21	800	800	235	800	800	820	840	870	900
101 172 864.000	CONFERENCES & MEETINGS	2,100	195	2,100	2,100	1,175	2,100	2,200	2,270	2,340	2,410	2,480
101 172 865.000	PUBLIC RELATIONS EXPENSE	0	0	0	75	75	75	0	0	0	0	0
101 172 900.000	PRINTING & PUBLISHING	800	36	700	700	229	700	700	720	740	760	780
101 172 925.000	SUBSCRIPTIONS & PUBLICATIONS	300	292	250	250	21	250	500	520	540	560	580
101 172 930.000	REPAIRS & MAINTENANCE	400	0	400	400	0	400	400	410	420	430	440
101 172 940.000	EQUIPMENT RENTAL - FORCE ACCT	900	680	900	900	340	900	900	520	540	560	580
101 172 956.000	MISCELLANEOUS	1,950	3,027	1,800	1,800	585	1,800	1,500	1,550	1,600	1,650	1,700
101 172 957.000	TRAINING EXPENSE	5,000	360	4,500	4,500	0	4,500	4,500	4,640	4,780	4,920	5,070
101 172 958.000	MEMBERSHIPS & DUES	1,105	1,734	1,000	1,000	218	1,000	1,000	1,030	1,060	1,090	1,120
Total		348,235	276,440	327,025	327,600	130,963	327,600	351,190	364,640	379,140	393,990	409,020

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
City Clerk Expenditures												
101 215 706.000	SALARY & WAGES/FULL TIME	82,215	85,630	74,430	74,430	42,946	74,430	79,750	82,140	84,600	87,140	89,750
101 215 706.050	SALARY & WAGES/PART TIME	6,000	0	6,000	6,000	0	6,000	6,275	6,460	6,650	6,850	7,060
101 215 706.100	SALARY & WAGES/SICK	3,000	3,943	3,130	3,130	0	3,130	3,350	3,450	3,550	3,660	3,770
101 215 706.300	SALARY & WAGES/LONGEVITY	1,000	1,000	850	1,200	1,200	1,200	1,200	1,000	1,000	1,000	1,000
101 215 706.600	SALARY & WAGES/VACATION	5,450	5,450	2,780	2,780	0	2,780	3,000	3,090	3,180	3,280	3,380
101 215 707.000	SALARY & WAGES/TEMP-SEASONAL	600	582	0	50	43	50	50	50	50	50	50
101 215 709.000	SALARY & WAGES/OVERTIME	800	735	530	530	270	530	550	570	590	610	630
101 215 721.000	FRINGE BENEFITS	41,550	34,983	40,720	40,720	19,927	40,720	43,175	44,470	45,800	47,170	48,590
101 215 721.500	POST RETIREMENT BENEFITS	13,300	12,294	15,180	15,180	7,589	15,180	18,825	21,280	23,910	26,580	29,190
101 215 725.500	MEAL ALLOWANCE	100	24	100	100	8	100	100	100	100	100	100
101 215 727.000	OFFICE SUPPLIES	200	0	200	200	0	200	100	100	100	100	100
101 215 728.000	POSTAGE	500	114	500	500	29	500	570	590	610	630	650
101 215 740.000	OPERATING SUPPLIES	2,000	1,411	2,000	2,000	1,662	2,000	3,000	3,090	3,180	3,280	3,380
101 215 818.000	CONTRACTUAL SERVICES	4,790	2,230	4,000	4,000	0	4,000	10,000	10,300	10,610	10,930	11,260
101 215 860.000	TRANSPORTATION	250	133	250	250	32	250	125	130	130	130	130
101 215 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0
101 215 900.000	PRINTING & PUBLISHING	2,000	280	2,000	2,000	308	2,000	1,500	1,550	1,600	1,650	1,700
101 215 925.000	SUBSCRIPTIONS & PUBLICATIONS	200	0	200	200	0	200	100	100	100	100	100
101 215 940.000	EQUIPMENT RENTAL - FORCE ACCT	7,725	7,652	7,700	7,700	3,667	7,700	3,500	520	540	560	580
101 215 956.000	MISCELLANEOUS	1,100	1,090	2,000	2,000	0	2,000	1,000	1,030	1,060	1,090	1,120
101 215 957.000	TRAINING EXPENSE	1,500	(446)	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 215 958.000	MEMBERSHIPS & DUES	610	620	750	750	320	750	360	370	380	390	400
Total		174,890	157,724	164,820	165,220	78,002	165,220	178,030	181,940	189,340	196,950	204,640
Mgmt Information Services Expenditures												
101 228 706.000	SALARY & WAGES/FULL TIME	109,420	108,044	111,600	111,600	53,865	111,600	118,950	122,520	126,200	129,990	133,890
101 228 706.100	SALARY & WAGES/SICK	4,600	4,999	4,700	4,700	0	4,700	5,000	5,150	5,300	5,460	5,620
101 228 706.300	SALARY & WAGES/LONGEVITY	1,000	1,000	1,000	1,500	1,500	1,500	1,500	750	800	1,000	1,000
101 228 706.600	SALARY & WAGES/VACATION	8,190	8,171	4,175	4,175	0	4,175	4,450	4,580	4,720	4,860	5,010
101 228 721.000	FRINGE BENEFITS	53,410	38,848	53,050	53,050	22,154	53,050	55,625	57,290	59,010	60,780	62,600
101 228 721.500	POST RETIREMENT BENEFITS	15,525	16,928	21,050	21,050	10,519	21,050	25,975	29,360	33,000	36,690	40,300
101 228 727.000	OFFICE SUPPLIES	150	0	150	150	0	150	150	150	150	150	150
101 228 728.000	POSTAGE	150	114	100	100	0	100	100	100	100	100	100
101 228 740.000	OPERATING SUPPLIES	3,500	2,409	4,000	4,000	2,240	4,000	4,000	4,120	4,240	4,370	4,500
101 228 750.000	OPERATING SUPPLIES/SOFTWARE	44,000	40,105	38,000	38,000	20,455	38,000	72,500	74,680	76,920	79,230	81,610
101 228 818.000	CONTRACTUAL SERVICES	35,000	20,975	42,000	42,000	3,557	42,000	65,000	66,950	68,960	71,030	73,160
101 228 850.000	COMMUNICATIONS	250	0	200	200	0	200	200	210	220	230	240
101 228 860.000	TRANSPORTATION	350	0	300	300	13	300	150	150	150	150	150
101 228 864.000	CONFERENCES & MEETINGS	1,500	0	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 228 940.000	EQUIPMENT RENTAL - FORCE ACCT	450	250	450	450	125	450	450	260	270	280	290
101 228 956.000	MISCELLANEOUS	250	0	250	250	0	250	250	260	270	280	290
101 228 957.000	TRAINING EXPENSE	5,000	195	10,000	10,000	0	10,000	10,000	10,300	10,610	10,930	11,260
101 228 958.000	MEMBERSHIPS & DUES	400	8	400	400	50	400	400	410	420	430	440
Total		283,145	242,045	292,925	293,425	114,477	293,425	366,200	378,790	392,940	407,610	422,310

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 /26	2026 /27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Finance/Treasury Services Expenditures</u>												
101 253 706.000	SALARY & WAGES/FULL TIME	116,525	117,708	120,880	120,880	64,377	120,880	188,900	194,570	200,410	206,420	212,610
101 253 706.050	SALARY & WAGES/PART TIME	65,000	59,175	81,160	81,160	20,741	81,160	89,300	91,980	94,740	97,580	100,510
101 253 706.100	SALARY & WAGES/SICK	5,000	3,879	5,150	5,150	0	5,150	5,575	5,740	5,910	6,090	6,270
101 253 706.300	SALARY & WAGES/LONGEVITY	500	450	500	1,325	1,325	1,325	1,600	1,950	2,080	2,200	2,330
101 253 706.600	SALARY & WAGES/VACATION	4,150	0	4,290	4,290	0	4,290	4,650	4,790	4,930	5,080	5,230
101 253 707.000	SALARY & WAGES/TEMP-SEASONAL	60,000	50,534	75,200	75,200	21,465	75,200	80,900	83,330	85,830	88,400	91,050
101 253 709.000	SALARY & WAGES/OVERTIME	500	142	420	420	0	420	375	390	400	410	420
101 253 721.000	FRINGE BENEFITS	120,400	63,558	117,700	117,700	37,251	117,700	131,800	135,750	139,820	144,010	148,330
101 253 721.500	POST RETIREMENT BENEFITS	29,400	27,795	32,310	32,310	16,153	32,310	51,000	57,660	64,810	72,070	79,160
101 253 725.500	MEAL ALLOWANCE	150	0	150	150	44	150	150	150	150	150	150
101 253 727.000	OFFICE SUPPLIES	3,000	2,724	3,000	3,000	842	3,000	3,000	3,090	3,180	3,280	3,380
101 253 728.000	POSTAGE	6,000	4,546	6,000	6,000	2,206	6,000	6,000	6,180	6,370	6,560	6,760
101 253 740.000	OPERATING SUPPLIES	3,750	1,616	3,750	3,750	1,705	3,750	3,750	3,860	3,980	4,100	4,220
101 253 818.000	CONTRACTUAL SERVICES	5,000	4,849	3,500	4,360	4,358	4,360	3,500	3,610	3,720	3,830	3,940
101 253 818.213	CONT SRVC/ASSESSING	0	0	0	0	0	0	0	0	0	0	0
101 253 818.214	CONT SRVC/ASSG-SPEC PROJ	0	0	0	0	0	0	0	0	0	0	0
101 253 850.000	COMMUNICATIONS	850	699	850	850	563	850	850	880	910	940	970
101 253 860.000	TRANSPORTATION	1,000	8	1,000	1,000	132	1,000	1,000	1,030	1,060	1,090	1,120
101 253 864.000	CONFERENCES & MEETINGS	1,400	0	1,400	1,400	0	1,400	1,400	1,440	1,480	1,520	1,570
101 253 865.000	PUBLIC RELATIONS EVENTS	1,250	510	1,250	1,250	329	1,250	1,250	1,290	1,330	1,370	1,410
101 253 900.000	PRINTING & PUBLISHING	3,500	2,917	3,000	5,050	4,813	5,050	3,000	3,090	3,180	3,280	3,380
101 253 925.000	SUBSCRIPTIONS & PUBLICATIONS	100	129	100	300	299	300	100	100	100	100	100
101 253 930.000	REPAIRS & MAINTENANCE	100	0	100	100	88	100	100	100	100	100	100
101 253 938.000	EQUIPMENT LEASE EXPENSE	150	0	150	150	0	150	150	150	150	150	150
101 253 940.000	EQUIPMENT RENTAL - FORCE ACCT	12,100	20,600	10,600	10,600	10,300	10,600	20,600	2,270	2,340	2,410	2,480
101 253 956.000	MISCELLANEOUS	100	0	100	100	0	100	100	100	100	100	100
101 253 957.000	TRAINING EXPENSE	1,000	(58)	2,000	2,000	923	2,000	2,000	2,060	2,120	2,180	2,250
101 253 958.000	MEMBERSHIPS & DUES	1,000	769	1,000	1,000	309	1,000	1,000	1,030	1,060	1,090	1,120
Total		441,925	362,550	475,560	479,495	188,224	479,495	602,050	606,590	630,260	654,510	679,110
<u>City Assessor Expenditures</u>												
101 257 725.000	EMPLOYEE TESTING & LICENSING	180	0	180	180	0	180	0	0	0	0	0
101 257 727.000	OFFICE SUPPLIES	2,500	0	2,500	2,500	0	2,500	2,500	2,580	2,660	2,740	2,820
101 257 728.000	POSTAGE	5,000	177	8,000	8,000	93	8,000	8,000	8,240	8,490	8,740	9,000
101 257 818.000	CONTRACTUAL SERVICES	1,500	654	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 257 818.213	CONT SRVC/ASSESSING	65,115	65,111	60,000	60,000	39,314	60,000	67,065	69,080	71,150	73,280	75,480
101 257 860.000	TRANSPORTATION	850	0	850	850	0	850	0	0	0	0	0
101 257 864.000	CONFERENCES & MEETINGS	1,334	0	3,250	3,250	0	3,250	0	0	0	0	0
101 257 900.000	PRINTING & PUBLISHING	4,000	0	4,000	4,000	36	4,000	4,000	4,120	4,240	4,370	4,500
101 257 925.000	SUBSCRIPTIONS & PUBLICATIONS	1,505	1,504	1,500	1,500	752	1,500	1,500	1,550	1,600	1,650	1,700
101 257 940.000	EQUIPMENT RENTAL - FORCE ACCT	3,000	0	3,000	3,000	0	3,000	3,000	2,270	2,340	2,410	2,480
101 257 957.000	TRAINING EXPENSE	1,000	0	1,000	1,000	125	1,000	0	0	0	0	0
101 257 958.000	MEMBERSHIPS & DUES	1,000	75	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
Total		86,984	67,521	86,780	86,780	40,320	86,780	88,565	90,420	93,140	95,930	98,800

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Elections Services Expenditures</u>												
101 262 706.000	SALARY & WAGES/FULL TIME	12,500	3,437	13,140	13,140	234	13,140	14,075	14,500	14,940	15,390	15,850
101 262 706.050	SALARY & WAGES/PART TIME	20,000	7,713	23,980	23,980	5,998	23,980	25,050	25,800	26,570	27,370	28,190
101 262 706.100	SALARY & WAGES/SICK	525	0	560	560	0	560	600	620	640	660	680
101 262 706.300	SALARY & WAGES/LONGEVITY	0	0	150	350	350	350	450	1,000	1,000	1,000	1,000
101 262 706.600	SALARY & WAGES/VACATION	475	0	490	490	0	490	525	540	560	580	600
101 262 706.860	SALARY & WAGES/AUTO ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 262 707.000	SALARY & WAGES/TEMP-SEASONAL	15,000	17,181	22,000	22,000	5,902	22,000	22,000	22,660	23,340	24,040	24,760
101 262 709.000	SALARY & WAGES/OVERTIME	6,000	5,756	2,100	2,100	1,608	2,100	2,175	2,240	2,310	2,380	2,450
101 262 721.000	FRINGE BENEFITS	11,100	2,972	10,940	10,940	1,140	10,940	11,475	11,820	12,170	12,540	12,920
101 262 721.500	POST RETIREMENT BENEFITS	2,350	2,170	2,680	2,680	1,340	2,680	3,325	3,750	4,210	4,680	5,140
101 262 725.500	MEAL ALLOWANCE	100	70	100	1,000	926	1,000	100	100	100	100	100
101 262 727.000	OFFICE SUPPLIES	100	0	100	100	0	100	100	100	100	100	100
101 262 728.000	POSTAGE	2,800	814	2,800	2,800	764	2,800	3,080	3,170	3,270	3,370	3,470
101 262 740.000	OPERATING SUPPLIES	6,650	6,659	1,000	1,000	450	1,000	3,800	3,910	4,030	4,150	4,270
101 262 818.000	CONTRACTUAL SERVICES	11,170	6,016	12,000	12,000	1,614	12,000	19,200	19,780	20,370	20,980	21,610
101 262 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0
101 262 860.000	TRANSPORTATION	250	46	250	250	46	250	125	130	130	130	130
101 262 864.000	CONFERENCES & MEETINGS	0	20	0	0	0	0	0	0	0	0	0
101 262 900.000	PRINTING & PUBLISHING	3,000	(2,167)	6,000	6,000	2,429	6,000	4,000	4,120	4,240	4,370	4,500
101 262 925.000	SUBSCRIPTIONS & PUBLICATIONS	250	0	250	250	0	250	100	100	100	100	100
101 262 930.000	REPAIRS & MAINTENANCE	300	0	300	300	0	300	100	100	100	100	100
101 262 940.000	EQUIPMENT RENTAL - FORCE ACCT	300	0	300	300	0	300	100	520	540	560	580
101 262 956.000	MISCELLANEOUS	200	0	200	200	0	200	100	100	100	100	100
101 262 957.000	TRAINING EXPENSE	1,500	(650)	1,500	1,500	600	1,500	1,500	1,550	1,600	1,650	1,700
101 262 958.000	MEMBERSHIPS & DUES	300	0	750	750	95	750	360	370	380	390	400
Total		94,870	50,038	101,590	102,690	23,496	102,690	112,340	116,980	120,800	124,740	128,750
<u>City Attorney Expenditures</u>												
101 266 818.100	CONT SRVC/ RETAINER	42,000	34,915	44,000	44,000	9,500	44,000	44,000	45,320	46,680	48,080	49,520
101 266 818.110	CONT SRVC/ PROSECUTION RETAINER	48,000	51,384	52,000	52,000	18,537	52,000	52,000	53,560	55,170	56,830	58,530
101 266 818.150	CONT SVCS/ SPECIAL PROJECTS	30,000	24,146	38,000	38,000	17,182	38,000	40,000	41,200	42,440	43,710	45,020
101 266 818.165	CONT SVCS/ CITY ATTY-BROWNFIELD	4,500	697	4,000	4,000	175	4,000	1,000	1,030	1,060	1,090	1,120
101 266 818.170	CONT SVCS/ PROPERTY TAX APPEALS	10,000	2,872	9,000	9,000	1,379	9,000	7,000	15,000	15,450	15,910	16,390
101 266 818.200	CONT SRVC/ LABOR ATTORNEY	3,000	689	4,500	4,500	776	4,500	4,500	4,640	4,780	4,920	5,070
101 266 900.000	PRINTING & PUBLISHING	500	0	500	500	0	500	500	520	540	560	580
101 266 956.000	MISCELLANEOUS	500	0	500	500	0	500	500	520	540	560	580
Total		138,500	114,702	152,500	152,500	47,548	152,500	149,500	161,790	166,660	171,660	176,810

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Other General Government Expenditures												
101 268 721.000	FRINGE BENEFITS	4,500	0	4,500	4,500	0	4,500	4,500	4,640	4,780	4,920	5,070
101 268 721.200	CONTRIBUTION TO HEALTH CARE RESERVE	25,000	2,015	0	0	0	0	2,000	20,000	20,000	20,000	20,000
101 268 724.000	MERS ACTUARIAL EVALUATIONS	11,200	11,200	10,000	10,000	0	10,000	10,000	10,300	20,610	0	0
101 268 725.000	EMPLOYEE TESTING & LICENSING	1,500	300	3,500	3,500	0	3,500	3,500	3,610	3,720	3,830	3,940
101 268 727.000	OFFICE SUPPLIES	2,500	0	2,500	2,500	0	2,500	2,500	2,580	2,660	2,740	2,820
101 268 728.000	POSTAGE	8,000	9,735	12,500	12,500	3,037	12,500	13,000	13,390	13,790	14,200	14,630
101 268 740.000	OPERATING SUPPLIES	5,150	5,157	6,000	6,000	4,169	6,000	7,000	7,210	7,430	7,650	7,880
101 850 750.000	OPERATING SUPPLIES/SOFTWARE	550	540	0	0	0	0	0	0	0	0	0
101 268 818.000	CONTRACTUAL SERVICES	19,425	19,587	16,000	16,000	7,636	16,000	17,000	17,510	18,040	18,580	19,140
101 268 818.900	CONT SRVC/BANK ANALYSIS FEES	18,725	18,720	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
101 268 850.000	COMMUNICATIONS	29,600	29,595	22,000	22,000	16,869	22,000	35,000	36,050	37,130	38,240	39,390
101 268 865.000	PUBLIC RELATIONS EVENTS	1,000	44	800	800	0	800	800	820	840	870	900
101 268 900.000	PRINTING & PUBLISHING	1,000	446	1,000	1,000	100	1,000	1,000	1,030	1,060	1,090	1,120
101 268 910.000	INSURANCE & BONDS	95,000	95,000	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	30	28	0	0	0	0	0	30,000	40,000	50,000	60,000
101 268 930.000	REPAIRS & MAINTENANCE	3,000	5,222	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
101 268 938.000	EQUIPMENT LEASE EXPENSE	6,500	6,401	6,500	6,500	4,143	6,500	6,000	6,180	6,370	6,560	6,760
101 268 940.000	EQUIPMENT RENTAL - FORCE ACCT	28,000	8,000	2,500	2,670	4,000	2,670	4,500	4,640	4,780	4,920	5,070
101 268 940.100	EQUIPMENT RENTAL - SUPPLEMENTAL	48,635	48,635	0	0	0	0	73,486	75,690	77,960	80,300	82,710
101 268 956.000	MISCELLANEOUS	500	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 268 957.000	TRAINING	2,500	0	4,500	4,500	0	4,500	4,500	4,640	4,780	4,920	5,070
101 268 963.000	BAD DEBT EXPENSE/BANKRUPTCY	2,000	0	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
101 268 964.000	PRIOR YEAR TAX REFUNDS	2,000	0	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
Total		316,315	260,624	199,300	199,470	87,454	199,470	291,786	348,500	377,460	375,720	394,910
City Hall Maintenance Expenditures												
101 275 706.000	SALARY & WAGES/FULL TIME	7,800	7,729	4,190	4,190	1,958	4,190	5,550	5,720	5,890	6,070	6,250
101 275 706.100	SALARY & WAGES/SICK	175	0	170	170	0	170	225	230	240	250	260
101 275 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 275 706.300	SALARY & WAGES/LONGEVITY	50	0	20	20	0	20	25	30	30	30	30
101 275 706.350	SALARY & WAGES/PAGER PAY	100	37	90	90	0	90	125	130	130	130	130
101 275 706.550	SALARY & WAGES/WATER LICENSE BONUS	55	55	55	55	0	55	55	60	60	60	60
101 275 706.600	SALARY & WAGES/VACATION	175	0	170	170	0	170	225	230	240	250	260
101 275 707.000	SALARY & WAGES/TEMP-SEASONAL	3,000	2,519	1,550	2,450	2,028	2,450	1,525	1,570	1,620	1,670	1,720
101 275 709.000	SALARY & WAGES/OVERTIME	500	482	270	270	52	270	275	280	290	300	310
101 275 721.000	FRINGE BENEFITS	4,650	3,695	2,650	2,650	1,312	2,650	3,450	3,550	3,660	3,770	3,880
101 275 721.500	POST RETIREMENT BENEFITS	1,675	1,574	1,850	1,850	922	1,850	2,650	2,990	3,360	3,730	4,090
101 275 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 275 740.000	OPERATING SUPPLIES	12,725	13,008	9,000	9,000	4,106	9,000	9,000	9,270	9,550	9,840	10,140
101 275 818.000	CONTRACTUAL SERVICES	68,250	79,838	76,500	76,500	22,178	76,500	55,000	56,650	58,350	60,100	61,900
101 275 850.000	COMMUNICATIONS	3,250	1,065	4,000	4,000	0	4,000	0	0	0	0	0
101 275 920.000	PUBLIC UTILITIES	25,000	21,303	25,000	25,000	7,508	25,000	25,000	25,750	26,520	27,320	28,140
101 275 930.000	REPAIRS & MAINTENANCE	7,500	1,802	7,500	7,500	2,204	7,500	7,500	7,730	7,960	8,200	8,450
101 275 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,000	5,218	5,000	5,000	2,734	5,000	6,000	4,120	4,240	4,370	4,500
Total		139,905	138,327	138,015	138,915	45,001	138,915	116,605	118,310	122,140	126,090	130,120

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 /26	2026 /27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	MSD Yard Maintenance Expenditures											
101 276 706.000	SALARY & WAGES/FULL TIME	8,400	4,604	8,090	8,090	1,737	8,090	8,725	8,990	9,260	9,540	9,830
101 276 706.100	SALARY & WAGES/SICK	325	0	320	320	0	320	325	330	340	350	360
101 276 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 276 706.300	SALARY & WAGES/LONGEVITY	75	0	30	30	0	30	25	30	30	30	30
101 276 706.350	SALARY & WAGES/PAGER PAY	175	38	160	160	0	160	165	170	180	190	200
101 276 706.550	SALARY & WAGES/WATER LICENSE BONUS	55	55	55	55	0	55	55	60	60	60	60
101 276 706.600	SALARY & WAGES/VACATION	325	0	320	320	0	320	325	330	340	350	360
101 276 707.000	SALARY & WAGES/TEMP-SEASONAL	4,525	4,941	3,180	4,700	3,500	4,700	3,150	3,240	3,340	3,440	3,540
101 276 709.000	SALARY & WAGES/OVERTIME	25	20	10	10	0	10	25	30	30	30	30
101 276 721.000	FRINGE BENEFITS	5,525	2,760	5,110	5,110	1,189	5,110	5,425	5,590	5,760	5,930	6,110
101 276 721.500	POST RETIREMENT BENEFITS	3,225	3,040	3,560	3,560	1,779	3,560	4,125	4,660	5,230	5,810	6,380
101 276 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 276 740.000	OPERATING SUPPLIES	5,675	6,473	10,000	10,000	1,955	10,000	10,000	10,300	10,610	10,930	11,260
101 276 818.000	CONTRACTUAL SERVICES	17,000	11,828	17,000	17,000	8,715	17,000	17,000	17,510	18,040	18,580	19,140
101 276 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0
101 276 920.000	PUBLIC UTILITIES	25,000	25,937	25,000	25,000	8,810	25,000	26,000	26,780	27,580	28,410	29,260
101 276 930.000	REPAIRS & MAINTENANCE	7,500	4,926	7,500	7,500	542	7,500	7,500	7,730	7,960	8,200	8,450
101 276 940.000	EQUIPMENT RENTAL - FORCE ACCT	4,000	224	1,000	1,000	821	1,000	1,000	6,700	6,900	7,110	7,320
101 276 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
	Total	81,830	64,844	81,335	82,855	29,049	82,855	83,845	92,450	95,660	98,960	102,330

BUDGET

Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Police Department Expenditures												
101 301 706.000	SALARY & WAGES/FULL TIME	1,416,825	1,422,303	1,437,100	1,437,100	627,431	1,437,100	1,496,250	1,541,140	1,587,370	1,634,990	1,684,040
101 301 706.050	SALARY & WAGES/PART TIME	66,150	69,267	54,900	54,900	34,649	54,900	88,725	91,390	94,130	96,950	99,860
101 301 706.100	SALARY & WAGES/SICK	55,400	52,818	55,825	55,825	0	55,825	57,925	59,660	61,450	63,290	65,190
101 301 706.150	SALARY & WAGES/IN-LIEU HEALTH	2,000	0	0	180	0	180	4,450	4,580	4,720	4,860	5,010
101 301 706.200	SALARY & WAGES/HOLIDAY PAY	60,150	60,053	61,025	61,025	56,446	61,025	63,450	65,350	67,310	69,330	71,410
101 301 706.300	SALARY & WAGES/LONGEVITY	9,500	9,288	9,500	11,700	11,650	11,700	9,950	7,550	8,000	8,700	9,450
101 301 706.400	SALARY & WAGES/UNIFORM ALLOW	11,050	11,326	10,250	10,250	6,458	10,250	13,675	14,090	14,510	14,950	15,400
101 301 706.600	SALARY & WAGES/VACATION	13,000	0	13,025	13,025	0	13,025	13,650	14,060	14,480	14,910	15,360
101 301 706.900	SALARY & WAGES/DEBRIEF PAY	11,850	3,842	11,850	11,850	3,842	11,850	4,000	4,120	4,240	4,370	4,500
101 301 707.000	SALARY & WAGES/TEMP-SEASONAL	37,450	1,058	37,450	37,450	2,067	37,450	3,500	3,610	3,720	3,830	3,940
101 301 709.000	SALARY & WAGES/OVERTIME	65,000	65,674	113,650	113,650	32,983	113,650	70,890	73,020	75,210	77,470	79,790
101 301 709.100	SALARY & WAGES/OT-TRAINING	4,000	1,557	4,000	4,000	0	4,000	4,000	4,120	4,240	4,370	4,500
101 301 721.000	FRINGE BENEFITS	698,500	563,439	673,275	673,275	307,808	673,275	683,425	703,930	725,050	746,800	769,200
101 301 721.500	POST RETIREMENT BENEFITS	993,050	865,302	1,033,555	1,033,555	516,779	1,033,555	1,200,165	1,349,040	1,500,210	1,647,850	1,716,730
101 301 725.000	EMPLOYEE TESTING & LICENSING	5,620	4,865	5,790	5,790	2,250	5,790	5,790	5,960	6,140	6,320	6,510
101 301 725.500	MEAL ALLOWANCE	100	8	100	100	0	100	100	100	100	100	100
101 301 727.000	OFFICE SUPPLIES	2,320	918	2,390	2,390	629	2,390	2,460	2,530	2,610	2,690	2,770
101 301 728.000	POSTAGE	2,500	1,443	2,580	2,580	170	2,580	2,500	2,530	2,610	2,690	2,770
101 301 740.000	OPERATING SUPPLIES	8,700	8,648	8,960	8,960	2,031	8,960	9,230	9,510	9,800	10,090	10,390
101 301 740.400	UNIFORMS	5,620	1,443	5,790	5,790	2,347	5,790	5,900	6,080	6,260	6,450	6,640
101 301 740.700	SAFETY GEAR	3,090	3,084	3,180	3,180	485	3,180	3,180	3,280	3,380	3,480	3,580
101 301 810.000	TOWING CHARGES	3,000	1,325	3,000	3,000	150	3,000	3,000	3,090	3,180	3,280	3,380
101 301 818.000	CONTRACTUAL SERVICES	25,575	20,832	30,740	30,740	20,611	30,740	31,450	32,390	33,360	34,360	35,390
101 301 818.310	CONTRACTUAL SERVICES-SOCIAL WORKER	0	0	20,000	20,000	0	0	20,000	20,600	21,220	21,860	22,520
101 301 818.311	CONT SVCS/DISPATCH	391,000	502,544	381,250	406,250	220,000	406,250	406,250	418,440	430,990	443,920	457,240
101 301 819.000	SCHOOL CROSSING GUARDS	16,500	14,159	15,000	15,000	5,240	15,000	19,385	19,970	20,570	21,190	21,830
101 301 820.000	SEX OFFENDER REGISTRATION FEES	500	180	520	520	30	520	500	520	540	560	580
101 301 822.000	ANIMAL CONTROL EXPENSES	2,750	2,750	820	820	200	820	820	840	870	900	930
101 301 830.000	INVESTIGATION EXPENSES	2,000	1,862	2,060	2,060	750	2,060	2,120	2,180	2,250	2,320	2,390
101 301 835.000	PRISONER/LODGING EXPENSES	3,710	1,460	3,820	3,820	695	3,820	3,820	3,930	4,050	4,170	4,300
101 301 850.000	COMMUNICATIONS	27,330	20,954	28,160	28,160	12,454	28,160	25,275	26,030	26,810	27,610	28,440
101 301 860.000	TRANSPORTATION	520	132	520	520	165	520	540	560	580	600	620
101 301 864.000	CONFERENCES & MEETINGS	2,000	1,588	2,050	2,050	799	2,050	2,110	2,170	2,240	2,310	2,380
101 301 865.000	PUBLIC RELATIONS EVENTS	1,300	405	1,340	1,340	0	1,340	1,380	1,420	1,460	1,500	1,550
101 301 900.000	PRINTING & PUBLISHING	5,500	1,995	5,670	5,670	141	5,670	5,840	6,020	6,200	6,390	6,580
101 301 930.000	REPAIRS & MAINTENANCE	3,180	3,004	3,280	3,280	970	3,280	3,380	3,480	3,580	3,690	3,800
101 301 938.000	EQUIPMENT LEASE EXPENSE	4,120	2,530	4,240	4,240	1,876	4,240	4,370	4,500	4,640	4,780	4,920
101 301 940.000	EQUIPMENT RENTAL - FORCE ACCT	105,170	64,516	108,330	108,330	30,316	108,330	111,580	114,930	118,380	121,930	125,590
101 301 956.000	MISCELLANEOUS	1,060	528	1,090	1,090	592	1,090	1,120	1,150	1,180	1,220	1,260
101 301 957.000	TRAINING EXPENSES	11,000	9,189	11,300	11,300	2,539	11,300	11,640	11,990	12,350	12,720	13,100
101 301 957.100	TRAINING/HNT	10,620	8,500	10,620	10,620	0	10,620	10,500	10,820	11,140	11,470	11,810
101 301 957.302	TRAINING/302 FUNDS	3,000	2,910	3,090	3,090	1,680	3,090	3,180	3,280	3,380	3,480	3,580
101 301 957.500	EDUCATIONAL REIMBURSEMENTS	0	0	0	0	0	0	0	0	0	0	0
101 301 958.000	MEMBERSHIPS & DUES	1,735	1,368	1,775	1,775	185	1,775	1,785	1,840	1,900	1,960	2,020
Total		4,093,445	3,809,062	4,182,870	4,210,250	1,907,415	4,190,250	4,413,260	4,655,850	4,906,460	5,156,760	5,331,400

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Fire Department Expenditures												
101 336 706.750	SALARY & WAGES/MEDICAL FIRST RESPONDE	14,000	12,972	9,600	11,750	11,712	11,750	13,500	13,910	14,330	14,760	15,200
101 336 707.000	SALARY & WAGES/TEMP-SEASONAL	3,500	0	3,500	3,500	0	3,500	0	0	0	0	0
101 336 721.000	FRINGE BENEFITS	2,755	2,208	1,010	3,000	2,288	3,000	2,500	2,580	2,660	2,740	2,820
101 336 721.500	POST RETIREMENT BENEFITS	257,330	252,444	327,210	327,210	163,605	327,210	337,025	378,830	421,280	462,740	482,080
101 336 721.600	CONTR POST RETIREMENT BENEFITS-PENSION	29,000	0	29,000	29,000	0	29,000	0	29,440	29,440	29,440	29,440
101 336 721.650	CONTR POST RETIREMENT BENEFITS-OPEB	75,000	74,533	75,000	75,000	12,145	75,000	75,000	80,250	85,870	91,880	98,310
101 336 740.000	OPERATING SUPPLIES	8,500	5,942	5,000	5,000	4,693	5,000	5,000	5,150	5,300	5,460	5,620
101 336 818.000	CONTRACTUAL SERVICES	17,675	18,499	16,000	16,000	7,785	16,000	16,000	16,480	16,970	17,480	18,000
101 336 818.800	CONTR SERVICES - NFD	625,500	631,740	510,000	510,000	346,228	510,000	686,500	707,100	728,310	750,160	772,660
101 336 818.810	CONTR SERVICES - NFD - AERIAL TRUCK LOAN	0	0	0	0	(349)	0	0	30,740	31,240	31,120	30,990
101 336 850.000	COMMUNICATIONS	2,260	2,545	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 336 865.000	PUBLIC RELATIONS EVENTS	500	0	300	300	0	300	300	310	320	330	340
101 336 900.000	PRINTING & PUBLISHING	1,200	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 336 920.000	PUBLIC UTILITIES	1,500	1,853	1,800	1,800	699	1,800	1,800	1,850	1,910	1,970	2,030
101 336 940.000	EQUIPMENT RENTAL - FORCE ACCT	66,000	66,000	85,000	85,000	33,000	85,000	85,000	87,550	90,180	92,890	95,680
101 336 957.000	TRAINING EXPENSES	7,500	7,416	0	0	0	0	0	0	0	0	0
Total		1,112,220	1,076,153	1,065,920	1,070,060	581,805	1,070,060	1,225,125	1,356,770	1,430,470	1,503,710	1,555,990
MSD Administration Expenditures												
101 441 706.000	SALARY & WAGES/FULL TIME	106,200	105,139	130,415	130,465	46,864	130,465	137,950	142,090	146,350	150,740	155,260
101 441 706.050	SALARY & WAGES/PART TIME	20,000	20,391	21,985	21,985	8,020	21,985	22,775	23,460	24,160	24,880	25,630
101 441 706.100	SALARY & WAGES/SICK	4,175	6,436	5,100	5,100	1,760	5,100	5,375	5,540	5,710	5,880	6,060
101 441 706.150	SALARY & WAGES/IN-LIEU HEALTH	1,160	620	730	755	0	755	725	750	770	790	810
101 441 706.300	SALARY & WAGES/LONGEVITY	950	885	1,030	1,380	1,362	1,380	1,525	1,570	1,620	1,670	1,720
101 441 706.350	SALARY & WAGES/PAGER PAY	1,025	0	1,360	1,360	158	1,360	1,325	1,360	1,400	1,440	1,480
101 441 706.450	SALARY & WAGES/SAFETY INSPECTION BONU	1,750	1,750	1,750	1,750	450	1,750	1,750	1,800	1,850	1,910	1,970
101 441 706.600	SALARY & WAGES/VACATION PAYOFF	3,275	0	4,210	4,210	0	4,210	4,425	4,560	4,700	4,840	4,990
101 441 707.000	SALARY & WAGES/TEMP-SEASONAL	800	747	0	285	257	285	750	770	790	810	830
101 441 709.000	SALARY & WAGES/OVERTIME	5,775	3,415	5,780	5,780	2,631	5,780	5,825	6,000	6,180	6,370	6,560
101 441 721.000	FRINGE BENEFITS	54,225	39,053	69,610	69,660	22,320	69,660	73,025	75,220	77,480	79,800	82,190
101 441 721.500	POST RETIREMENT BENEFITS	22,975	21,876	36,300	36,300	16,138	36,300	42,175	47,680	53,590	59,590	65,450
101 441 725.000	EMPLOYEE TESTING & LICENSING	750	744	300	300	125	300	500	520	540	560	580
101 441 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 441 728.000	POSTAGE	250	114	250	250	0	250	250	260	270	280	290
101 441 740.000	OPERATING SUPPLIES	9,650	11,355	7,000	7,435	1,902	7,435	7,000	7,210	7,430	7,650	7,880
101 441 740.400	UNIFORM ALLOWANCE	11,230	12,425	12,000	12,000	5,506	12,000	12,000	12,360	12,730	13,110	13,500
101 441 740.700	SAFETY GEAR	2,000	(94)	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
101 441 740.750	FOUL WEATHER GEAR	1,000	1,675	1,000	1,000	0	1,000	1,500	1,550	1,600	1,650	1,700
101 441 818.000	CONTRACTUAL SERVICES	8,000	7,944	9,200	10,050	6,630	10,050	9,200	9,480	9,760	10,050	10,350
101 441 850.000	COMMUNICATIONS	6,100	6,226	6,000	6,000	2,079	6,000	6,000	6,180	6,370	6,560	6,760
101 441 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	1,000	1,030	1,060	1,090
101 441 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0	0
101 441 938.000	EQUIPMENT LEASE EXPENSE	3,750	3,485	4,000	4,000	1,652	4,000	4,000	4,120	4,240	4,370	4,500
101 441 940.000	EQUIPMENT RENTAL - FORCE ACCT	4,000	3,500	4,000	4,000	1,750	4,000	4,000	11,330	11,670	12,020	12,380
101 441 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
101 441 957.000	TRAINING EXPENSES	1,500	1,470	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 441 958.000	MEMBERSHIPS & DUES	500	0	500	500	0	500	500	520	540	560	580
Total		271,040	249,156	326,020	328,065	119,605	328,065	346,075	368,940	384,500	400,420	416,510

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Street Lighting Expenditures												
101 448 920.100	STREET LIGHTING-GENERAL	125,525	136,430	108,000	108,000	56,770	108,000	140,000	144,200	148,530	152,990	157,580
101 448 920.200	STREET LIGHTING-OLD VILLAGE	55,000	51,257	55,000	55,000	21,606	55,000	55,000	56,650	58,350	60,100	61,900
Total		180,525	187,687	163,000	163,000	78,375	163,000	195,000	200,850	206,880	213,090	219,480
Cemetery Maintenance Expenditures												
101 567 706.000	SALARY & WAGES/FULL TIME	18,675	13,285	17,980	17,980	9,820	17,980	18,575	19,130	19,700	20,290	20,900
101 567 706.100	SALARY & WAGES/SICK	750	110	700	700	0	700	225	230	240	250	260
101 567 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 567 706.300	SALARY & WAGES/LONGEVITY	175	95	60	60	23	60	55	60	60	60	60
101 567 706.350	SALARY & WAGES/PAGER PAY	350	256	350	350	0	350	350	360	370	380	390
101 567 706.550	SALARY & WAGES/WATER LICENSE BONUS	225	219	0	0	0	0	0	0	0	0	0
101 567 706.600	SALARY & WAGES/VACATION	725	0	700	700	0	700	725	750	770	790	810
101 567 707.000	SALARY & WAGES/TEMP-SEASONAL	6,850	2,992	7,730	7,730	3,620	7,730	7,675	7,910	8,150	8,390	8,640
101 567 709.000	SALARY & WAGES/OVERTIME	3,350	3,479	2,190	2,440	2,223	2,440	2,325	2,390	2,460	2,530	2,610
101 567 721.000	FRINGE BENEFITS	12,275	6,935	11,350	11,350	6,120	11,350	11,500	11,850	12,210	12,580	12,960
101 567 721.500	POST RETIREMENT BENEFITS	7,175	5,800	7,910	7,910	3,955	7,910	8,825	9,970	11,200	12,450	13,670
101 567 725.500	MEAL ALLOWANCE	150	72	150	230	216	230	225	230	240	250	260
101 567 728.000	POSTAGE	100	20	100	100	0	100	100	100	100	100	100
101 567 740.000	OPERATING SUPPLIES	20,350	24,915	17,500	17,500	6,600	17,500	18,000	18,540	19,100	19,670	20,260
101 567 818.000	CONTRACTUAL SERVICES	36,000	38,457	44,000	44,000	26,095	44,000	48,000	49,440	50,920	52,450	54,020
101 567 850.000	COMMUNICATIONS	250	0	250	250	0	250	0	0	0	0	0
101 567 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0	0
101 567 920.000	PUBLIC UTILITIES	7,000	2,835	10,000	10,000	842	10,000	7,500	7,730	7,960	8,200	8,450
101 567 930.000	REPAIRS & MAINTENANCE	5,000	0	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
101 567 940.000	EQUIPMENT RENTAL - FORCE ACCT	24,000	15,298	24,000	24,000	18,246	24,000	24,000	24,720	25,460	26,220	27,010
101 567 956.100	CRYPT/NICHE RETURNS	1,500	1,500	1,500	2,000	2,000	2,000	1,500	1,550	1,600	1,650	1,700
101 567 956.200	LOT SALES/RETURNS	3,000	850	3,000	3,000	2,690	3,000	3,000	3,090	3,180	3,280	3,380
Total		147,900	117,118	154,470	155,300	82,450	155,300	157,580	163,200	169,020	175,000	181,100
Special Events Expenditures												
101 575 706.000	SALARY & WAGES/FULL TIME	8,800	2,751	13,970	13,970	8,705	17,000	14,950	15,400	15,860	16,340	16,830
101 575 706.100	SALARY & WAGES/SICK	575	0	540	540	0	540	575	590	610	630	650
101 575 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 575 706.300	SALARY & WAGES/LONGEVITY	125	0	50	50	0	50	50	50	50	50	50
101 575 706.350	SALARY & WAGES/PAGER PAY	275	0	280	280	0	280	275	280	290	300	310
101 575 706.600	SALARY & WAGES/VACATION	575	0	540	540	0	540	575	590	610	630	650
101 575 707.000	SALARY & WAGES/TEMP-SEASONAL	26,500	1,325	32,070	32,070	5,104	32,070	32,075	33,040	34,030	35,050	36,100
101 575 709.000	SALARY & WAGES/OVERTIME	20,450	2,954	24,890	24,890	12,006	24,060	26,325	27,110	27,920	28,760	29,620
101 575 721.000	FRINGE BENEFITS	9,550	2,204	8,820	8,820	7,573	15,000	9,275	9,550	9,840	10,140	10,440
101 575 721.500	POST RETIREMENT BENEFITS	5,575	5,193	6,150	6,150	3,446	6,150	7,075	7,990	8,980	9,980	10,960
101 575 725.500	MEAL ALLOWANCE	1,500	165	1,500	1,500	915	1,500	1,500	1,550	1,600	1,650	1,700
101 575 740.000	OPERATING SUPPLIES	10,850	11,374	10,000	10,000	7,988	11,000	11,000	11,330	11,670	12,020	12,380
101 575 818.000	CONTRACTUAL SERVICES	30,000	2,345	49,500	49,500	9,756	49,500	49,500	50,990	52,520	54,100	55,720
101 575 940.000	EQUIPMENT RENTAL - FORCE ACCT	28,000	3,172	28,000	28,000	17,095	28,000	28,000	27,300	28,120	28,960	29,830
Total		142,775	31,482	176,310	176,310	72,588	185,690	181,175	185,770	192,100	198,610	205,240

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Parking System Expenditures</u>												
101 580 706.000	SALARY & WAGES/FULL TIME	4,375	4,314	2,640	2,640	451	2,640	3,550	3,660	3,770	3,880	4,000
101 580 706.100	SALARY & WAGES/SICK	125	0	110	110	0	110	175	180	190	200	210
101 580 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 580 706.300	SALARY & WAGES/LONGEVITY	50	0	10	10	0	10	25	30	30	30	30
101 580 706.350	SALARY & WAGES/PAGER PAY	75	0	60	60	0	60	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	125	0	110	110	0	110	150	150	150	150	150
101 580 707.000	SALARY & WAGES/TEMP-SEASONAL	1,150	1,098	600	600	172	600	600	620	640	660	680
101 580 709.000	SALARY & WAGES/OVERTIME	3,150	1,918	3,070	3,070	205	3,070	3,250	3,350	3,450	3,550	3,660
101 580 721.000	FRINGE BENEFITS	3,325	2,647	1,670	1,670	284	1,670	2,200	2,270	2,340	2,410	2,480
101 580 721.500	POST RETIREMENT BENEFITS	1,050	991	1,160	1,160	650	1,160	1,675	1,890	2,120	2,350	2,580
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	(2,813)	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
101 580 818.000	CONTRACTUAL SERVICES	7,525	7,516	14,500	14,500	0	14,500	14,500	14,940	15,390	15,850	16,330
101 580 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0	0
101 580 920.000	PUBLIC UTILITIES	14,000	10,792	14,000	14,000	6,534	14,000	14,000	14,420	14,850	15,300	15,760
101 580 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
101 580 940.000	EQUIPMENT RENTAL - FORCE ACCT	7,500	11,493	7,500	7,500	479	7,500	7,500	12,360	12,730	13,110	13,500
101 580 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
Total		47,500	37,995	50,480	50,480	8,775	50,480	52,750	59,150	61,090	63,080	65,130
<u>Other MSD Services Expenditures</u>												
101 590 706.000	SALARY & WAGES/FULL TIME	130	129	110	110	123	110	125	130	130	130	130
101 590 706.100	SALARY & WAGES/SICK	25	0	10	10	0	10	25	30	30	30	30
101 590 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 590 706.300	SALARY & WAGES/LONGEVITY	25	0	10	10	0	10	0	0	0	0	0
101 590 706.350	SALARY & WAGES/PAGER PAY	25	0	10	10	0	10	25	30	30	30	30
101 590 706.600	SALARY & WAGES/VACATION	25	0	0	0	0	0	25	30	30	30	30
101 590 707.000	SALARY & WAGES/TEMP-SEASONAL	375	5	400	400	62	400	400	410	420	430	440
101 590 709.000	SALARY & WAGES/OVERTIME	325	122	310	310	48	310	100	100	100	100	100
101 590 721.000	FRINGE BENEFITS	90	69	70	70	81	70	100	100	100	100	100
101 590 721.500	POST RETIREMENT BENEFITS	75	41	50	50	27	50	75	80	80	80	80
101 590 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 590 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
101 590 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	500	520	540	560	580
101 590 818.430	CONT SVCS/SNOW REMOVAL	0	0	0	0	0	0	0	0	0	0	0
101 590 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0
101 590 940.000	EQUIPMENT RENTAL - FORCE ACCT	1,250	381	1,000	1,000	351	1,000	1,000	1,550	1,600	1,650	1,700
101 590 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
Total		2,345	747	1,970	1,970	692	1,970	2,375	2,980	3,060	3,140	3,220

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 /26	2026 /27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Parks & Public Property Expenditures</u>												
101 770 706.000	SALARY & WAGES/FULL TIME	24,250	24,462	19,460	19,460	9,521	19,460	19,150	19,720	20,310	20,920	21,550
101 770 706.100	SALARY & WAGES/SICK	800	220	750	750	0	750	750	770	790	810	830
101 770 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	47	0	0	0	0	0	0
101 770 706.300	SALARY & WAGES/LONGEVITY	190	190	60	60	0	60	60	60	60	60	60
101 770 706.350	SALARY & WAGES/PAGER PAY	400	363	380	380	0	380	375	390	400	410	420
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	250	219	250	250	0	250	250	260	270	280	290
101 770 706.600	SALARY & WAGES/VACATION PAYOFF	775	0	750	750	0	750	750	770	790	810	830
101 770 707.000	SALARY & WAGES/TEMP-SEASONAL	12,325	9,800	13,940	13,940	4,575	13,940	13,825	14,240	14,670	15,110	15,560
101 770 709.000	SALARY & WAGES/OVERTIME	675	554	640	640	198	640	675	700	720	740	760
101 770 721.000	FRINGE BENEFITS	14,325	11,588	12,280	12,280	5,524	12,280	11,850	12,210	12,580	12,960	13,350
101 770 721.500	POST RETIREMENT BENEFITS	7,750	7,316	8,570	8,570	4,281	8,570	9,075	10,260	11,530	12,820	14,080
101 770 725.500	MEAL ALLOWANCE	100	24	100	100	20	100	100	100	100	100	100
101 770 728.000	POSTAGE	0	0	0	0	0	0	0	300	310	320	330
101 770 740.000	OPERATING SUPPLIES	25,000	24,560	30,000	30,000	8,360	30,000	30,000	30,900	31,830	32,780	33,760
101 770 818.000	CONTRACTUAL SERVICES	25,250	28,366	32,300	32,300	27,196	32,300	32,500	33,480	34,480	35,510	36,580
101 770 920.000	PUBLIC UTILITIES	65,000	72,604	65,000	65,000	29,816	65,000	65,000	66,950	68,960	71,030	73,160
101 770 930.000	REPAIRS & MAINTENANCE	7,500	6,930	7,500	7,500	304	7,500	10,000	10,300	10,610	10,930	11,260
101 770 940.000	EQUIPMENT RENTAL - FORCE ACCT	20,000	27,411	18,000	18,000	7,819	18,000	18,000	19,570	20,160	20,760	21,380
101 770 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
Total		204,590	214,606	209,980	209,980	97,661	209,980	212,360	220,980	228,570	236,350	244,300
<u>MSD Services - DDA Expenditures</u>												
101 775 706.000	SALARY & WAGES/FULL TIME	24,950	27,444	19,500	19,500	11,402	19,500	19,375	19,960	20,560	21,180	21,820
101 775 706.100	SALARY & WAGES/SICK	800	0	750	750	0	750	750	770	790	810	830
101 775 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 775 706.300	SALARY & WAGES/LONGEVITY	175	0	60	60	0	60	50	50	50	50	50
101 775 706.350	SALARY & WAGES/PAGER PAY	400	0	380	380	0	380	375	390	400	410	420
101 775 706.550	SALARY & WAGES/CONTRACT BONUS	0	0	0	0	0	0	0	0	0	0	0
101 775 706.600	SALARY & WAGES/VACATION	775	0	750	750	0	750	750	770	790	810	830
101 775 707.000	SALARY & WAGES/TEMP-SEASONAL	18,750	19,618	20,240	20,240	10,732	20,240	20,075	20,680	21,300	21,940	22,600
101 775 709.000	SALARY & WAGES/OVERTIME	5,600	5,643	5,480	5,980	5,892	5,980	5,775	5,950	6,130	6,310	6,500
101 775 721.000	FRINGE BENEFITS	17,700	15,639	12,310	12,310	8,819	12,310	12,000	12,360	12,730	13,110	13,500
101 775 721.500	POST RETIREMENT BENEFITS	7,775	7,329	8,580	8,580	4,288	8,580	9,175	10,370	11,650	12,950	14,220
101 775 725.500	MEAL ALLOWANCE	200	179	200	300	293	300	400	410	420	430	440
101 775 740.000	OPERATING SUPPLIES	32,050	34,337	35,000	35,000	12,869	35,000	35,000	36,050	37,130	38,240	39,390
101 775 818.000	CONTRACTUAL SERVICES	20,000	22,499	31,700	31,700	19,402	31,700	32,000	32,960	33,950	34,970	36,020
101 775 920.000	PUBLIC UTILITIES	4,000	4,788	4,000	5,000	4,550	5,000	5,000	5,150	5,300	5,460	5,620
101 775 940.000	EQUIPMENT RENTAL - FORCE ACCT	34,000	46,691	34,000	34,000	27,299	34,000	34,000	23,690	24,400	25,130	25,880
Total		167,175	184,168	172,950	174,550	105,547	174,550	174,725	169,560	175,600	181,800	188,120
GENERAL FUND (OPERATING) - Detail EXPENDITURE TOTAL		8,597,989	7,736,136	8,639,920	8,695,340	3,903,673	8,684,720	9,434,261	9,981,510	10,466,330	10,923,260	11,306,640

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Capital Outlay												
101 900 971.436	CAP OUT - LAND IMP/ CITY HALL	127,000	86,630	0	16,500	9,474	16,500	0	0	0	0	0
101 900 971.437	CAP OUT - LAND IMP/ PUBLIC PARKS/ROW			30,000	30,000	0	30,000	0	0	0	0	0
101 900 971.438	CAP OUT - LAND IMP/ MSD	68,000	23,700	10,000	10,000	0	10,000	329,000	0	0	0	0
101 900 976.276	CAP OUT - BUILDING IMP/ CEMETERY	0	0	10,000	10,000	0	10,000	315,000	0	0	0	0
101 900 976.336	CAP OUT - FIRE STATION #2-3 BLDG	5,000	424	23,000	23,000	0	23,000	0	0	0	0	0
101 900 976.436	CAP OUT - BUILDING IMP/ CITY HALL	630	628	97,000	97,000	0	97,000	157,000	10,000	10,000	10,000	10,000
101 900 976.437	CAP OUT - SIDEWALK REPL PROG	75,000	3,629	75,000	75,000	590	75,000	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	204,000	0	0	0	0
101 900 976.437	CAP OUT - FIRE STATION 3 REPLACEMENTS	0	0	0	0	0	0	90,000	0	0	0	0
101 900 976.438	CAP OUT - BUILDING IMP/ MSD	5,000	0	37,000	37,000	0	37,000	60,000	10,000	10,000	10,000	10,000
101 900 976.442	CAP OUT - SPEC EVENTS BUILDING	20,260	20,258	0	0	0	0	0	0	0	0	0
101 900 976.751	CAP OUT - CULT CTR BLDG IMPR	93,470	25,670	0	41,000	40,957	41,000	0	0	0	0	0
101 900 976.800	CAP OUT - SENIOR HOUSING BUILDING	0	0	0	0	0	0	0	0	0	0	0
101 900 977.101	CAP OUT - CITY COMMISSION	0	30,000	5,000	5,000	0	5,000	5,000	0	0	0	0
101 900 977.212	CAP OUT - FINANCE	0	0	2,500	2,500	0	2,500	0	0	0	0	0
101 900 977.215	CAP OUT - ELECTION EQUIPMENT	10,735	10,731	2,000	2,000	0	2,000	3,000	0	0	0	0
101 900 977.258	CAP OUT - MGMT INFORM SVCS	0	0	5,000	5,000	0	5,000	5,000	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	14,000	985	7,000	7,000	3,803	7,000	7,000	15,000	15,000	15,000	15,000
101 900 977.336	CAP OUT - FIRE EQUIPMENT	0	0	0	0	0	0	0	5,000	5,000	5,000	5,000
101 900 977.437	CAP OUT - PUBLIC PARKS/ROW	0	0	0	0	0	0	0	5,000	5,000	5,000	5,000
101 900 977.438	CAP OUT - MSD YARD EQUIPMENT	0	0	0	0	0	0	0	10,000	10,000	10,000	2,000
101 900 977.442	CAP OUT - SPEC EVENTS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.172	CAP OUT - MGR OFFICE EQUIPMENT	1,000	0	1,000	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
101 900 980.212	CAP OUT - FIN OFFICE EQUIPMENT	0	0	0	0	0	0	2,500	0	0	0	0
101 900 980.215	CAP OUT - CLK OFFICE EQUIPMENT	5,000	0	0	0	0	0	0	0	0	0	0
101 900 980.258	CAP OUT - MIS OFFICE EQUIPMENT	1,000	0	2,000	2,000	0	2,000	0	0	0	0	0
101 900 980.262	CAP OUT - CLK ELECTIONS EQUIPMENT	5,000	0	0	0	0	0	3,800	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	5,000	5,000	0	5,000	0	0	0	0	0
101 900 980.336	CAP OUT - FIRE OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	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		431,095	202,655	311,500	369,000	54,824	369,000	1,257,300	110,000	110,000	110,000	102,000
Debt Service												
101 905 965.314	CONTRIB TO 2014-04 GO REF BD DEBT FUND	0	0	0	0	0	0	0	0	0	0	0
101 905 990.912	CONTRIB TO N'VILLE ACT 99-2016 AERIAL TRU	31,234	30,705	31,234	31,234	28,864	31,234	32,565	31,119	30,989	30,843	31,265
Total		31,234	30,705	31,234	31,234	28,864	31,234	32,565	31,119	30,989	30,843	31,265

BUDGET												
Account #	Account Title	2020/21		2021/22				2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Transfers-Out to Other Sources											
101 965 962.000	RESERVE FOR CONTINGENCIES	0	0	371,367	333,094	0	0	50,000	0	0	0	0
101 965 965.208	CONTRIB TO RECREATION FUND	400,000	400,000	500,000	500,000	450,000	500,000	250,000	350,000	350,000	350,000	350,000
101 965 965.226	CONTRIBUTION TO SOLID WASTE FUND	11,633	11,633	10,340	10,340	10,340	10,340	9,048	7,755	6,463	5,170	3,878
101 965 965.249	CONTRIBUTION TO BUILDING FUND	50,000	50,000	0	0	0	100,000	0	10,000	35,000	60,000	80,000
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	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
101 965 965.401	CONTRIBUTION TO PUB IMP FUND	25,000	25,000	0	0	0	0	0	0	0	0	0
	Total	614,643	614,643	1,009,717	971,444	551,845	738,350	437,058	508,235	559,483	610,810	652,218
	GENERAL FUND (NON-OPERATING) - Detail											
	EXPENDITURE TOTAL	1,076,972	848,002	1,352,451	1,371,678	635,533	1,138,584	1,726,923	649,354	700,471	751,653	785,483
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	9,674,961	8,584,139	9,992,371	10,067,018	4,539,206	9,823,304	11,161,184	10,630,864	11,166,801	11,674,913	12,092,123
	GENERAL FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	2,966,548	2,966,548	3,663,584	3,663,584	3,663,584	3,663,584	3,441,322	2,525,214	2,157,761	1,272,389	169,576
	CURRENT-YEAR REVENUES	9,674,961	9,281,174	9,992,371	10,067,018	7,825,357	9,751,042	11,161,184	10,630,864	11,166,801	11,674,913	12,092,123
	CURRENT-YEAR EXPENDITURES	(9,674,961)	(8,584,139)	(9,992,371)	(10,067,018)	(4,539,206)	(9,823,304)	(11,161,184)	(10,630,864)	(11,166,801)	(11,674,913)	(12,092,123)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	697,036	0	0	3,286,152	(72,262)	(0)	0	(0)	(0)	0
	RESERVE FOR INVENTORY + CONTINGENCY / - APPROPRIATION OF PRIO	(190,453)	0	221,367	183,094	0	(150,000)	(916,107)	(367,454)	(885,371)	(1,102,813)	(1,224,613)
	UNRESERVED SURPLUS (OR DEFICIT)	2,776,095	3,663,584	3,884,951	3,846,678	6,949,735	3,441,322	2,525,214	2,157,761	1,272,389	169,576	(1,055,037)



CVTRS

City, Village, and Township Revenue Sharing

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