

City of Plymouth 2024 / 2025 Budget



City Commission:

Suzi Deal, Mayor
Kelly O'Donnell, Mayor Pro-Tem
Linda Filipczak, Commissioner
Jennifer Kehoe, Commissioner
Alanna Maguire, Commissioner
Nick Moroz, Commissioner
Brock Minton, Commissioner

Prepared by:

Paul Sincock, City Manager
John Scanlon, Finance Director



Budget Timetable

Strategic Planning

Thursday, January 11, 2024

City Commission and City Administration meet to develop the strategic plan for the upcoming fiscal year.

Distribution of Budget Materials

Friday, February 2nd

Distribution of personnel, operating expense, and capital outlay worksheets.

Thursday, February 15th

Return all budget worksheets to Finance Director

Friday, March 8th

Finance Director delivers draft budget document to City Manager

Presentation of the City Budget

Monday, April 1st

City Manager presents proposed budget to City Commission per Charter Section 8.2

Scheduled Budget Review Sessions

Monday, April 8th

First review session (5:00 – 7:00 P.M.) – Commission Chambers

Monday, April 22nd

Second review session (6:00 – 8:00 P.M.) – Commission Chambers (If needed)

Thursday, April 25th

Third review session (6:00 – 7:00 P.M.) – Commission Chambers (If needed)

Budget Hearing and Adoption Process

Sunday, May 5 th	City Clerk publishes required notice of budget hearing
Monday, June 3 rd	City Commission holds required public hearing on City Budget
Monday, June 3 rd	City Commission adopts City Budget

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



Plymouth City Charter

CHAPTER 8. BUDGET PROCEDURE AND GENERAL FINANCE

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

Section 8.1: Fiscal Year

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

Section 8.2: Budget Procedure

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

Section 8.3: Budget Document

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

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

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

Section 8.4: Budget Hearing

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

Section 8.5: Adoption of Budget Tax Limit

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



Plymouth Community Profile

Vision Statement

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

Mission Statement

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

Plymouth's Beginning

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

It was George Starkweather, the first child born to settlers in present Plymouth Township, who later in 1871 recognized the importance of a railroad to a community and decided that the North Village of Plymouth would become the new center of town. He built a new store on the

Physical Description

Size and Location

The City of Plymouth is 2.2 square miles, surrounded by Plymouth Township, situated in western Wayne County and in the Plymouth-Canton School District.

Parks

We are home to 12 neighborhood parks and a portion of Wayne County's Hines Park.

Land Use

39% single-family homes
13% commercial
8% government/institution
7% industrial
6% park and open space

2020 Census Information

Population 9,370 including

4,466 households

1,480 seniors 65 and over

1,675 under 18

Among those age 25 and over

24.1% with graduate or professional degree

32.4% with bachelor's degree or higher

6.8% with associate degree

20.3% with some college but no degree

14% high school graduate

2.4% did not graduate high school

Income

Median Household \$92,662

Per Capita \$56,480



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Plymouth
Michigan**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director



The City Budget Process

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

Stage 1. Preparation of budget requests by departments

Departments often request more funding than they are currently spending in the budget to enhance or expand services. This practice is essential in the budget process as departments possess expertise in their respective areas of responsibility. It allows both the City Manager and the City Commission to make informed decisions regarding the allocation of funds. While department heads may propose strategies to generate additional revenues, they are typically not obligated to present a balanced budget to the City Manager. This is because department budgets are funded, at least in part, by property taxes, state-shared revenues, and other general revenue sources that are not earmarked specifically for any single department.

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

As per the City Charter, the City Manager must present a balanced budget to the City Commission, considering the constraints of limited revenues. This requires making value judgments regarding public policy and program priorities. Throughout the budgeting process, efforts are made to explore avenues for increasing revenues and delivering existing services more efficiently to align department requests with projected revenues. Additionally, in an inflationary economy, the decision of whether to raise taxes or reduce services and/or postpone capital expenditures must be carefully evaluated. Consequently, the budget presented reflects significant policy decisions made by the City Commission for implementation by the City Manager.

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

The City Commission plays a crucial role in the budgeting process by reviewing the City Manager's proposed budget and providing policy guidelines for the upcoming fiscal year's programs and projects. In assessing future spending, the Commission evaluates the priorities outlined in the current budget, the effectiveness of program execution by the administration, and the City's future direction. To facilitate informed decision-making, the City Manager's proposed budget must encompass a comprehensive range of information, including:

- Actual revenues and expenditures from the previous year, serving as a basis for evaluating the current and proposed budgets.
- Original and amended budgets for the current year, along with projected revenues and expenditures, to assess the administration's budget execution and anticipate revenue and expenditure trends.
- Department requests not included in the proposed budget and proposed expenditure cuts aimed at balancing marginal revenue reductions, providing insight into the City Manager's recommendations.

- Supporting details justifying proposed expenditure levels for all programs and projects.

Stage 4. Implementation of the budget by the Administration

The budget is a dynamic document that typically undergoes changes throughout the fiscal year in response to shifting revenue patterns and expenditure priorities. These modifications may stem from trends in the private economy, unexpected emergencies, inaccuracies in revenue and expenditure projections, or reassessment of the City's policy and program objectives. Regardless of the catalyst, adjustments to the budget should be formalized through amendments recommended by the City Manager and approved by the City Commission. This ensures that the budget remains aligned with the Commission's policy directives and adapts to evolving real-world circumstances.

Stage 5. Audit of the budget by the City auditor

The primary purpose of the year-end audit is to offer an independent verification to the City Commission and the public that the information disclosed throughout the year regarding the City's financial activities and condition was accurate, and that legal requirements have been met. Additionally, it provides technical assistance to the Administration by offering suggestions on how financial operations can be enhanced or made more efficient.



Functions of the City Budget

The City Budget has three primary functions:

1. Legal Function

The City budget serves as an authorization to spend through a series of appropriations. Section 8.7 of the City Charter states that "... no money shall be drawn from the treasury of the City nor shall any obligation for the expenditure of money be incurred for payment ... except pursuant to an appropriation therefore."

2. Political Function

The City Budget is a mechanism for allocating scarce resources, operating on a basis different from a free-market system. Unlike in a free market, where taxpayers individually choose and purchase services, public services are provided to individuals regardless of their ability or willingness to pay. Therefore, decisions about the amount of public funds raised and how they are spent are primarily political rather than economic. This is evident in the fact that the budget adoption process is overseen by an elected body and involves a public hearing.

3. Management Function

The City Budget is adopted with sufficient detail to define a set of expectations and objectives. It outlines the quantity and quality of each City service (for example, residential refuse collection is budgeted on the basis that it will be weekly rather than on another schedule). An amount of money is appropriate, which is understood to be enough to provide the expected service, based on historical costs, inflation projections, and evolving customer needs. The service and related budget are then monitored to ensure that the service is provided as expected and that the rate of expenditure is such that the appropriation will be sufficient to provide the service at the expected level for the entire fiscal year.



City Manager's Budget Message

The financial state of the City remains stable, and we are maintaining a solid General Fund Balance. We currently have an upgraded Standard and Poor's Bond Rating of AA+ with a stable outlook. The City Charter requires that the administration deliver a balanced budget to the City Commission. At the same time, we need to acknowledge that we will likely see changes in a number of revenue and expenditure sources that are being impacted by high inflation, limits on revenue generation, staffing challenges and continued supply chain issues that are because of the COVID-19 Pandemic. While the supply chain issues have gotten a little better over the past year, we still have multiple items affecting our operations and some economists are predicting some type of recession over the next eight to twelve months.

Headlee Amendment and Proposal A will continue to impact our revenue sources now and into the future. This year we are limited to a 5% growth in revenues rate, despite inflation operating at a much higher rate. As a result, homeowners will see an increase in their tax bills, despite a lower City General Fund operating tax rate. In addition, we will be reducing the millage rates for debt as our bond issues will not require as much millage support to pay them. **This will mean that eight of the last ten years in a row, the city has reduced the millage rates charged to the property owners.** There is still seems to be no real desire in Lansing to fix the broken municipal financial model with Proposal A and the Headlee. amendment.

One issue that has already been and will be significant in the new fiscal year, is elections and the election process. The costs of providing safe, secure elections have skyrocketed and since the new requirements for additional in person voting time, absentee ballots, election security issues are all new requirements of the State of Michigan and they should all be reimbursed to the city, under the terms of the Headlee Amendment. It remains to be seen if the state will find a way to "wiggle out" of their responsibilities under Headlee. We are still waiting for reimbursements for the February election. We anticipate that the November election will be an "all hands-on deck" event over multiple days for city staff in all departments.

The Pandemic provided us a number of unique opportunities to show that local government can adapt and overcome "on-the-fly." Some of those changes have remained in place, such as the Santa arrival at neighborhood parks and the Memorial Day Procession. The pandemic also taught us to continue to partner with both the private sector and our local service clubs to the benefit of the community. In short, the pandemic showed us that we are a **results-based organization, not a processed based organization.** We have the ability to adapt and overcome.

As usual, we anticipate that this budget will be subject to our normal quarterly changes as we progress during the fiscal year. We are continuing to look at alternative funding or grant resources where we can.

We are genuinely concerned about the 35th District Court as they will soon be a significant expense for the city, as they are continuing to operate at a deficit. The Court is independent of the city, and we do not control their operations. It should be noted that we predicted that there would be no need for a third judge and related staff in 2001 and 2002 and that the cost of adding a judge (in 2003) would lead to a situation where the court became a cost center for the city. In

this budget and beyond, the cost of the court may have significant impact on local budgets as the court will merely present their budget deficit and put it on the shoulders of the five local units to fund. Further, the state is considering legislation to not allow courts to use fines to pay their expenses. There is also legislation to have the state take over the court system statewide.

We also must be aware that significant changes in the stock market will impact our legacy costs. When I wrote this message in April 2020, the Dow Jones Industrial Average was at 24,345. In March of 2022 the market closed at 35,228. Today, (03-28-24) the market is at 39,760 up over four hundred points at closing. We are hopeful that an increasing stock market will positively impact our MERS actuarial accounts for those former employees who are on the old defined benefit program. However, a downward trend or recession will decrease stock market values and increase our costs to fund the old Defined Benefit Programs. You will recall that the Defined Benefit program was eliminated 25 years ago as the city broke away from the old governmental model of doing business.

We have been frugal with expenses over time, and we have lived within our means despite challenges and additional regulations from the state and federal governments, along with the impacts of Covid and high inflation. One area that the City Commission has given priority to is upgrading our vehicle fleet, and we made several purchases during the last year. However, we still have significant needs in vehicle and equipment replacement. We must also be aware of rapidly increasing vehicle costs. In 2008, we purchased police vehicles for \$33,000, in 2022 the price had jumped to \$38,700 and now in 2024, we have vehicles on order for \$52,200 for the same type of vehicle we purchased in 2008. Escalating vehicle costs and how to update how we amortize those expenses has been a topic of the City Manager group (MME) in recent weeks. We will need to closely monitor the Equipment Fund to ensure that we are rebuilding the Fund for the future, as well as meeting current expenses.

We have limited capital purchases for a number of years, and we attempt to put as much as we can into selected projects. Our proposed budget has projects that have been delayed due to lack of funding.

We are a \$30-million-plus corporation, and we have a very lean organization. This has reduced our overhead costs, but it has also put greater stress on our employees as they do multiple jobs. We have made changes in our structure to make our community more desirable to come to work for and work at. In addition, we have had to respond to staffing challenges when any of our staff is off for extended periods of time due to medical or other issues. The City Commission has placed a priority on succession planning and that has helped to ease the overall balance of the organization.

While we are a lean organization, we work with a strong customer service philosophy, and we try to get to "yes." There are times when we cannot get to an agreement on a particular manner, but the staff does put extra time and effort to get to at least a partial "yes," when possible. However, even with limited staff we are still able to try new programs and we are provided the flexibility to handle customer service issues as they arise.

Again, in the proposed budget we have attempted as much as possible to maintain service levels and to address higher costs for vendor services and the former defined benefit retirement plan, while providing a safe, clean community that delivers on the vision of the strategic plan. The inflation rates impact our operations. Something as simple as the cost of gasoline has an impact on our ability to maintain our budget. We anticipate that we will continue to see increases in the

cost of supplies and contractual services as those contractors attempt to meet their higher expenses. Other utility costs for electric, natural gas or even water affects our operations and especially the General Fund. This will also affect our infrastructure program as contractors pass along higher expenses for fuel, employees, and supplies.

The City Commission and City leadership staff met on Thursday, January 11, 2024, with Dr. Lew Bender to create the new one-year tasks for the Five-Year Strategic Plan. The strategic plan provides the city administration with a guide map of our proposals and actions.

Our employees are committed to the City Commission's strategic plan and the path that was established by the City Commission. The Administrative team is engrained with the "Plymouth Culture" of government being a "team sport" in which everyone pitches in and shifts where and when needed. Again, this has been best seen during our response to when employees are out for extended periods for health or other reasons and during major activities, such as elections and events.

Despite our success at delivering a wide range of services, we all must be acutely aware that government cannot solve every individual issue or problem. Changing directions to respond to or developing specific ordinances to resolve a single issue will result in several unintended consequences in other areas. While the City Commission and the staff listen to those who may demand that we follow their specific directions, we must be aware that it is the City Commission that represents the citizens and businesses they are the ones who must decide what is in the best interest of the community and the city. Occasionally, this means we may not always obey those who have demanded an alternative method or process and while we try to get to "yes," that is not always possible.

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

The agreement with the City of Northville for fire service is now in the 12th year of operation under a long-term contract. Plymouth's efforts to continue to monitor and drive for improvement in their operations at the Plymouth Station were confirmed to be vital by the ICMA – Center for Public Safety Management (CPSM). The City Commission in partnership with the City of Northville, realizes the value of the outside review of Fire Operations and has once again turned to the ICMA Center for Public Safety Management to review current operations and to make recommendations for the future. The city recently received that report and we have placed it on our web site. As a result of the report, we anticipate additional costs of the operations, and we look forward to the quick implementation of many of the recommendations of the CPSM staff.

Plymouth is a very service-based community and partnerships with community groups such as the Rotary, Kiwanis and Lions clubs provide a wide range of services to the city. For example, during the height of the pandemic Plymouth Rotary sponsored a promotion in cooperation with our DDA to infuse \$10,000 directly into our local businesses. These service groups are a vital and

key element to the overall quality of life, which again is highlighted in the Strategic plan, and which is why we routinely participate with these organizations as members and in leadership roles. Both the Lions club and the Rotary club have authorized matching grants worth hundreds of thousands of dollars to the city for improvements in our neighborhood parks.

We must continually invest in or cultivate our employees to have them ready to take over additional duties or to shift priorities as needs arise. The City Commission set as a part of their strategic plan that Employee training and development is critical to our ability to have staff that can handle a broad scope of work projects. At the same time, we need to recognize that our staff is a valuable commodity in this labor market, and we often find that they are being recruited by both the private and public sector. However, the current family or collegial atmosphere of our administrative team makes Plymouth a very desirable place to work. In addition, we have a well-known reputation for having a strong work culture and work environment.

The Recreation Department has finally got some much-needed help as we hired a backup person to Steve Anderson and we have seen the expanded energy that Brandon puts into the operations. Steve has a wealth of knowledge of our sports programs and building operations. Having a backup to him is extremely critical. Having the ability to send staff to the Mparks and the NRPA conferences also makes us a desirable place to work. We also need to be aware of the negative impact of those people who are interested in creating an additional layer of bureaucracy in this department. The City Commission is the board that authorizes funding and policies for the Recreation Department. There is no need to create another layer for policy appeals, when the current program of having the lead city board, the City Commission adopt recreation policies that are in place and working for the betterment of the community and the city.

Our greatest challenge is that we have proven that we are able to cover and deliver a wide range of visible governmental services with a limited staff and limited delivery failures. Our success makes it very difficult for people to understand the stresses placed on our operations and why, when priorities get shifted, some projects are eliminated or fall behind if the project cannot keep pace with the flow of work and priorities. Again, we are a results-based organization, not a process-based organization which is why when a project gets bogged down with process, we tend to move resources to other priorities that deliver visible results quickly. The effects of Proposal A and the Headlee Amendment, along with high inflation rates will continue to challenge us as we maintain our efforts to reduce tax rates while delivering high quality services.

I would like to commend Finance Director John Scanlon, who is our team leader in developing this budget. John and his staff have produced award-winning budgets, and our incredible group of department heads has worked together to meet the goal of maintaining services. Our budget is more than just a small group of numbers. Our budget is award-winning, because we have an extensive amount of detail within the document in an effort to be fully transparent.

We need to be extremely aware of the actions of the various boards and commissions making it clear that meetings are arranged and led by staff, as they are the people responsible for compliance with various rules, regulations and policy set by the City Commission. Appointed boards and commissions need to be fully aware of, and in compliance with, the City Commission's strategic plan, as the other boards and commissions are subservient to the City Commission.

There are other "outside" influences on our operations. In particular, the status of the Plymouth Canton Community Schools as they continue to use school of choice to fill vacant seats. The loss

of students to private or charter schools may affect the overall quality and test scores for the district. Having a high-quality school district is vital to maintaining property values in the City. Another outside influence would be the Plymouth District Library and they will most likely be looking at some type of millage increase in the next year or so. The library is another vital service to the community that is not under our control but impacts on our overall quality of life.

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

Streets and maintenance of streets are a statewide issue, and it is no different here in Plymouth. Our residents have passed a road bond package which shows that streets are a huge factor in the Quality-of-Life for our residents. In this budget, we will continue to move forward with our infrastructure plan, but we will need to be aware of the anticipated escalating costs for labor, supplies and financing for 2024 and beyond.

Our Finance Director John Scanlon, along with our Department Heads and I, will attempt to answer any questions the Commission may have related to the budget document. We have scheduled dates, if needed, for multiple Budget Study Sessions, but it is entirely up to the City Commission to determine how many sessions we will need. We strongly recommend that Commissioners come in and talk with John Scanlon and/or myself to answer any questions that they may have related to the document and how we put this together.

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

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

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

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

Respectfully submitted,

Paul J. Sincock
City Manager

City of Plymouth Strategic Plan 2022-2026

GOAL AREA ONE - SUSTAINABLE INFRASTRUCTURE

OBJECTIVES

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

GOAL AREA TWO – STAFF DEVELOPMENT, TRAINING, AND SUCCESSION

OBJECTIVES

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

GOAL AREA THREE - COMMUNITY CONNECTIVITY

OBJECTIVES

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

GOAL AREA FOUR - ATTRACTIVE, LIVABLE COMMUNITY

OBJECTIVES

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

City of Plymouth

2022-2026 Strategic Plan with 2024 One-Year Tasks

Goal Area One – Sustainable Infrastructure

Key Objectives

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

One-Year Tasks

1. Determine direction for Old Village Tax Increment Financing (TIF) District
2. Create asset management plan for city facilities
3. Seek additional, supplemental government funding
4. Explore and identify community legacy funding opportunities
5. Plan and strategize for potential recreational millage proposal
6. Implement 2024 construction projects and plan for 2025 projects
7. Prepare & complete bond sale for road infrastructure projects
8. Receive International City/County Management Association (ICMA) fire study and implement suggestions as warranted
9. Pursue electrical upgrade in Old Village for special event purposes
10. Complete parking deck engineering review
11. Continue Michigan Green Communities Challenge (MGCC) – maintain bronze level and seek opportunities for advancement to silver
12. Target citywide bike rack installation in high-traffic areas
13. Review opportunities for additional parking spaces
14. Install EV chargers at Plymouth Cultural Center (PCC)
15. Monitor utilization of current EV chargers
16. Plan/budget for mausoleum repair project at Riverside Cemetery
17. Complete water meter upgrade program

Goal Area Two – Staff Development, Training, and Succession

Key Objectives

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

One-Year Tasks

1. Continue staff development and succession planning
2. Maintain staffing levels
3. Update five-year staffing projections
4. Continue diversity, equity, and inclusion (DEI) training opportunities
5. Review opportunities for supplemental staffing – interns/volunteers

Goal Area Three – Community Connectivity

Key Objectives

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

One-Year Tasks

1. Host Coffee with Commissioners
2. Continue police community outreach programs - including Coffee with a Cop
3. Provide for two Citizens Academy programs
4. Develop communication/marketing/branding plan
5. Increase social media engagement
6. Implement new Short Message/Messaging Service (SMS) and email system
7. Schedule a minimum of four Committee of the Whole (COW) meetings
8. Review and adopt citywide public participation plan
9. City Commission to initiate Know Your Neighbor style programs
10. Craft a standardized onboarding program for appointed boards and commissions

Goal Area Four - Attractive, Livable Community

Key Objectives

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

One-Year Tasks

1. Continue pursuit of RRC "Certified" status, from current "Essentials" status
2. Adopt the master plan
3. Complete legal review of noise ordinance and increase public education
4. Continue implementation of Kellogg Park and Downtown Development Authority (DDA) master plan(s)
5. Begin development of a DDA streetscape improvement plan
6. Review opportunities for additional parks and facilities
7. Consider feasibility of social district(s) in Old Village
8. Develop partnership plan for multi-modal access to Hines Dr.
9. Review and update special event policy
10. Complete legal review of potential marihuana ordinance(s)
11. Complete generator ordinance
12. Continue process of upgrading Tonquish Creek Nature Walk



Executive Summary

Demystifying the Detail

General

This 200-page budget document can be a bewildering description of the annual financial plan of funding City operations for the upcoming fiscal year. The document's structure, particularly its numerical sections, conforms to the stipulations outlined in federal and state laws, as well as our City Charter. However, despite the necessity of this format dictated by legal and charter requirements, comprehending and navigating through the document remains challenging.

In addition to adhering to legal mandates, the budget must also comply with national accounting standards and public acts governing budgetary practices. It is natural for users of this document to seek more detailed financial information relevant to their interests. However, accommodating such requests over time leads to an increase in document complexity, making it progressively less user-friendly. The inclusion of excessive budgetary details often results in readers becoming overwhelmed by minutiae, obscuring the overarching objectives that the budget aims to communicate.

To address these concerns, an Executive Summary has been crafted to simplify the intricacy by condensing revenues and expenditures into a one-page numerical summary. This concise overview allows for a clearer understanding of the City's financial standing. However, it is acknowledged that without magnification, the readability of the consolidated format may suffer.

The summary presentation of revenues and expenditures for the upcoming 2024/25 fiscal year is provided numerically on page 27, with the fund balance breakdown beginning on page 28. These numerical totals on page 27 represent a summation of the more detailed line-item budget information contained within pages 125 through 196. Additionally, page 32 highlights the General Fund of the City, which serves as the largest operating fund and is commonly referenced for financial information pertaining to the City. Revenues are presented at the top of the page, grouped by revenue classification, while expenditures are listed at the bottom, categorized by department.

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

Reviewing page 25 provides a markedly different perspective on City finances compared to delving into 70 pages of intricate columns and numerical lines. For instance, as previously mentioned, municipal budget reporting often centers solely on the General Fund, detailed on page 31 at \$11,556,770. However, this report reveals that the total City budget for 2024/25

amounts to \$31,955,838, nearly three times the General Fund budget alone. Another noteworthy point, less conspicuous in the budget's detailed breakdown but highlighted on page 25, is the allocation of \$6,846,614 toward capital outlay projects and debt service for earlier capital projects during the fiscal year 2024/2025.

Since 1997, the City has issued \$50,674,579 in various forms of bonds to finance and refinance infrastructure construction and other major capital projects. Additionally, the City has secured an additional \$3,249,076 in Act 99 loans or equipment leases for significant equipment acquisitions during that period. Such extensive borrowing might raise concerns with bond rating agencies. However, the City's practice of maintaining relatively short durations for most bond issues, typically ten years or less, and consistently allocating substantial amounts for debt retirement - exceeding \$2 million annually over the past five years, as well as in the current and upcoming fiscal years - mitigates potential red flags.

As emphasized in other sections of this budget, a primary objective of the administration is to maintain all current City services at a high standard of quality. Our aim is not to reduce services or compromise their quality in pursuit of a balanced budget at the expense of citizen well-being. Consequently, our approach has consistently focused on exploring revenue solutions to budgetary challenges. This entails leveraging existing and new state revenue programs, as well as regularly assessing and adjusting local fees and service charges as needed and appropriate.

This executive summary has focused on the changes to state shared funding resulting from executive orders and legislation, with the expectation of receiving positive assistance from the state. Readers are encouraged to refer to two specific pages for detailed information: page 26, illustrating the General Fund's fund balance history, and page 56, displaying the history of state revenue sharing receipts.

It is notable that the City's General Fund balance experienced a significant decline in fiscal year 2010/11, following a similarly large drop in state shared revenues in fiscal year 2009/10. Despite ten years of payments under the EVIP and later CVTRS programs, the projected statutory allocations from the state remain notably lower than the levels observed in the 2008/09 fiscal year, standing at only 80% of the distributions during the peak year of 2000/01. Had the state maintained statutory sales tax distributions to local governments at the levels seen in 2000/01, the City's annual General Fund budget would have approximately \$740,996 in additional revenue. Since fiscal year 2001/02, the loss of statutory distributions from the state has amounted to more than \$11 million through the 2023/24 fiscal year. The proposed 2024/25 budget entails only a two percent increase in state revenue sharing.

This single revenue source, even if only half-funded by the state, could have addressed numerous fiscal challenges the City has faced over the past 15 years. From financing capital outlay projects to supporting police services and aiding in the reduction of legacy costs, its potential impact on the City's financial stability cannot be overstated.

Included in the appendices with the budget are a glossary and various financial policies, along with copies of the City's financial dashboard and the *Citizen's Guide to Financial Health* for the City of Plymouth, as well as corresponding state documents.

Furthermore, the City of Plymouth, like every other township, village, and city in the state, is required to annually file the "F65 Report – Local Unit Fiscal Report." A copy of the most recently

filed F-65 as of June 30, 2023, is also provided in the appendices. These reports are electronically filed and available in a state database.

How Does the City of Plymouth Spend Your Money?

According to the 2020 census, the average household in the City of Plymouth comprises approximately 2.14 persons, though for the sake of this calculation, let's assume a household size of three people. In this scenario, they reside in an average house with a property value of \$301,660, assessed at \$150,830, and with a taxable value of \$114,010. Their typical water consumption amounts to approximately 27,000 gallons every three months, and they utilize two City trash carts: one for waste disposal and one for recycling. Additionally, they have one teenager engaged in soccer, participating in two sessions annually. Annually, this household will remit payments to the City, split across two tax billings, four utility billings, and two bills for recreation services.

Taxes	\$4,729
Water & Sewer	\$1,665
Waste & Recycling	\$123
Soccer Fees	<u>\$262</u>
Total	<u>\$6,779</u>

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

Local Schools	\$456
State School Tax	\$684
Intermediate Schools	\$619
Community College	\$259
Wayne County	\$910
Zoo/DIA	\$34
Plymouth Library	<u>\$163</u>
Total	<u>\$3,125</u>

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

General Fund	\$1,175
Street Construction Debt	\$222
Waste & Recycling Fund	\$330
Recreation Fund	\$262
Water & Sewer Fund	<u>\$1,665</u>
Total	<u>\$3,654</u>

The example provided pertains to a single-family home eligible for a principal residence exemption. However, a home, such as a single-family rental property, lacking this exemption, would incur an additional \$2,052 in property taxes, directed towards local schools. Residential properties constitute 76% of the total taxable value base in the City, with commercial, industrial, and personal property accounting for the remaining 24%.

How Does the City of Plymouth Spend All Taxes Received?

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

Total Taxes Levied	<u>\$40,486,050</u>
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They are paid out to various taxing agencies as follows:

City General Fund	\$7,260,024
City Streets for Construction Debt	\$1,394,665
City Waste & Recycling Fund	\$1,264,077
City Downtown Dev. Auth. (DDA)	\$1,265,053
City Brownfield Redev. Auth. (BRA)	<u>\$604,120</u>
City Total	<u>\$11,687,939</u>

Local Schools	\$3,190,003	
State School Tax	\$4,374,704	
Intermediate Schools	\$3,769,658	
Community College	\$1,576,624	
Wayne County	\$5,542,353	
Detroit Zoo/DIA	\$206,835	
Plymouth Library	<u>\$1,021,324</u>	
Total – All Property Tax	<u>\$28,798,111</u>	<u>\$40,486,050</u>

Out of the annual \$40 million collected by the City, only \$9,919,742, or 24.5%, is retained by the City, with an additional \$1,869,173, or 6.9%, being retained by the City’s two tax increment financing authorities. The remaining \$28,798,111 is distributed to other taxing units, typically within two weeks of receipt.

In addition to handling \$40.5 million in taxes, the City also collects \$20.4 million primarily from state and federal sources, as well as charges for services, with the largest being the City’s water, sewer, and solid waste billing system. Property Taxes, totaling \$11,687,939 as shown above, constitute the largest single source of revenue for the City. The next largest sources of City revenue, in descending order, include Water and Sewer Rate Charges - \$5,453,525; Recreation Fees and Charges - \$869,000; State Shared Revenues - \$1,170,941; Gas and Weight Tax Returns – \$1,124,881; and Solid Waste Rate Charges - \$459,400. In total, the City collects over \$20 million from sources other than taxes to deliver its myriad services to citizens, operating a multi-faceted business with an annual cash flow of nearly \$51 million.

However, it is worth noting that the City is governed by a complex array of state and federal accounting laws, making for intricate accounting requirements in both budgeting and financial reporting. The purpose of this executive summary is to present the City’s 200-page budget in a simplified, understandable format accessible to all readers, including those without extensive accounting knowledge. This has been achieved through a concise one-page summary of revenues and expenditures on page 25. The proposed City Budget for the fiscal year beginning on July 1, 2024, is \$31,955,838, marking a 4% increase from the 2023/24 budget.

Budget Issues

Multi-year budgeting has proven to be a valuable tool for trend analysis, allowing us to anticipate developing issues years in advance. However, it can only shed light on systemic problems that have been created, often by the State of Michigan, in their attempts to address their own financial challenges. Here are the major issues that the City Manager and finance department have grappled with in preparing this budget for the City Commission:

Continuing Revenue Shortfalls: While the City has significant flexibility in adjusting user rates in the Water & Sewer, Recreation, and Waste & Recycling Funds, the General Fund is most impacted by reduced revenues. The City lacks flexibility in taxation or additional revenues, particularly in the General Fund and the street funds. These funds heavily rely on state returns of sales tax and gas & weight taxes to fund services. Moreover, the street funds are constrained by an outdated state accounting system that fails to recognize operational differences between local government units and lacks flexibility in funding road maintenance costs adequately.

Capital Outlay Replacements: Although the City has received strong support from residents through bond issues in 1997, 2007, and 2019, totaling \$34 million, to support infrastructure replacement programs, maintenance of aging City facilities, and equipment purchases, this has strained budgets lacking stable or increasing revenue streams.

Inflation: In February 2024, the Consumer Price Index (CPI) increased by 0.4 percent, with a 12-month increase of 3.2 percent. While the state permits an inflation factor in property tax calculations under Proposal A, this factor is based on the previous year's CPI. The 2024 property tax calculation is capped at a 5.0 percent increase after a 5.1 percent increase in 2023. The City will be significantly impacted by these increases, particularly given the continuation of the street program, with gasoline and fuel oil reflecting some of the largest increases in the CPI.

Legacy Costs: The City eliminated its defined benefit pension plan for new hires in 1999 and transitioned to a Health Care Savings Plan in 2014, eliminating the retiree health care plan (OPEB). However, outstanding liabilities for these plans remain, totaling \$5,649,717 for the pension plan and \$13,158,057 for the OPEB plan.

Outstanding Debt Balances: In addition to legacy costs, the City has three outstanding bonds totaling \$9,410,000, two of which are tax-supported. Additionally, the City has \$1,006,695 outstanding in equipment loans.

Long Range Deficit Elimination Planning

In June 2003, in response to dwindling State Revenue Sharing and stagnant tax revenues caused by the Headlee amendment and Proposal "A," the City Administration implemented new budgeting practices. These practices involved integrating the current year's budget with projections for the following four years, aimed at addressing long-term deficits and enacting permanent fiscal changes.

Substantial progress was achieved by 2006/07, with deficit-free budgets maintained for the subsequent two years. However, the 2008 recession and declining property taxes resulted in

projected deficits for fiscal year 2009/10. Despite these challenges, diligent efforts reduced the projected deficit from \$942,640 to \$147,934 by 2012/13. Although the 2013/14 budget initially eliminated deficits, subsequent amendments left projection years still in deficit, pending further review.

Despite ongoing revenue challenges, the City Administration presented deficit-free budgets for 2014/15 and 2015/16, reflecting notable improvements. However, escalating pension costs prompted adjustments, with Option "B" providing relief in response to rising contributions.

In April 2017, the City Commission reinstated the 1% tax administration fee, generating additional revenue. The 2017/18 budget remained deficit-free, although projections for 2018/19 indicated potential deficits due to escalating legacy costs.

Legacy costs, exacerbated by MERS' revised assumptions, present a significant fiscal challenge. Despite efforts to minimize deficits, future projections remain uncertain, with property tax limitations under Proposal "A" further constraining revenue growth.

The City confronts challenges stemming from declining revenue streams and increasing legacy costs, necessitating strategic planning to sustain services. Proposed measures have included potential millage increases or operational adjustments to mitigate deficits.

Despite endeavors to stabilize finances, uncertainties persist regarding future revenues and legacy costs. Continued vigilance and strategic planning are essential for ensuring the City's long-term financial sustainability.

Fund Accounting

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

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

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

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

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

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

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

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

Basis of Accounting and Budgeting

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

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

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

FUND BALANCE SUMMARY BY FUND

		Audited FYE 2021	Audited FYE 2022	Amended FYE 2023	Proposed FYE 2024	Proposed FYE 2025	Proposed FYE 2026
101 General Fund							
101BFB	Beginning Fund Balance	2,842,312	3,539,347	3,528,203	3,857,279	3,874,226	3,751,482
101R	Revenues	9,281,173	9,656,599	10,151,930	13,667,733	11,096,691	11,447,671
101E	Expenditures	8,584,139	9,667,744	9,822,854	13,650,786	11,219,435	9,441,669
101ROE	Revenues Over (Under) Expenditures	697,035	(11,144)	329,076	16,947	(122,744)	2,006,002
101AFB	Appropriation of Fund Balance	-	-	-	-	-	-
101TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
101EFB	Ending Fund Balance	3,539,347	3,528,203	3,857,279	3,874,226	3,751,482	5,757,484
101FBR	Fund Balance as % of Revenues	38.1%	36.5%	38.0%	28.3%	33.8%	50.3%
101FBE	Fund Balance as % of Expenditures	41.2%	36.5%	39.3%	28.4%	33.4%	61.0%
102 Budget Stabilization Fund							
102BFB	Beginning Fund Balance	55,000	110,000	550,000	550,000	550,000	550,000
102R	Revenues	55,000	440,000	-	50	50	50
102E	Expenditures	-	-	-	50	50	50
102ROE	Revenues Over (Under) Expenditures	55,000	440,000	-	-	-	-
102AFB	Appropriation of Fund Balance	-	-	-	-	-	-
102TOF	Transfer from Other Funds - Included in Revenues	55,000	55,000	55,000	55,000	55,000	-
102EFB	Ending Fund Balance	110,000	550,000	550,000	550,000	550,000	550,000
102FBR	Fund Balance as % of Revenues	200.0%	125.0%	0.0%	1100000.0%	1100000.0%	1100000.0%
102FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	1100000.0%	1100000.0%	1100000.0%
151 Cemetery Trust Fund							
151BFB	Beginning Fund Balance	588,488	599,301	618,401	631,151	631,151	631,151
151R	Revenues	14,044	22,288	17,717	25,000	25,750	26,520
151E	Expenditures	3,231	3,188	4,967	25,000	25,750	26,520
151ROE	Revenues Over (Under) Expenditures	10,813	19,100	12,750	-	-	-
151AFB	Appropriation of Fund Balance	-	-	-	-	-	-
151TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
151EFB	Ending Fund Balance	599,301	618,401	631,151	631,151	631,151	631,151
151FBR	Fund Balance as % of Revenues	4267.3%	2774.6%	3562.5%	2524.6%	2451.1%	2379.9%
151FBE	Fund Balance as % of Expenditures	18547.4%	19396.5%	12707.7%	2524.6%	2451.1%	2379.9%
202 Major Street Fund							
202BFB	Beginning Fund Balance	1,066,737	1,189,372	1,286,319	1,288,671	1,288,671	1,363,344
202R	Revenues	678,344	728,011	775,445	848,021	908,744	1,004,084
202E	Expenditures	555,709	631,064	773,093	848,021	834,071	894,222
202ROE	Revenues Over (Under) Expenditures	122,636	96,947	2,352	-	74,673	109,862
202AFB	Appropriation of Fund Balance	-	-	-	-	-	-
202TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
202EFB	Ending Fund Balance	1,189,372	1,286,319	1,288,671	1,288,671	1,363,344	1,473,206
202FBR	Fund Balance as % of Revenues	175.3%	176.7%	166.2%	152.0%	150.0%	146.7%
202FBE	Fund Balance as % of Expenditures	214.0%	203.8%	166.7%	152.0%	163.5%	164.7%
203 Local Street Fund							
203BFB	Beginning Fund Balance	620,961	1,055,151	1,448,212	1,831,449	1,831,449	1,831,449
203R	Revenues	632,196	665,906	691,989	715,949	766,803	846,518
203E	Expenditures	198,006	272,846	308,752	715,949	766,803	827,493
203ROE	Revenues Over (Under) Expenditures	434,190	393,060	383,237	-	-	19,025
203AFB	Appropriation of Fund Balance	-	-	-	-	-	-
203TOF	Transfer from Other Funds - Included in Revenues	344,300	360,772	386,634	386,634	427,279	-
203EFB	Ending Fund Balance	1,055,151	1,448,212	1,831,449	1,831,449	1,831,449	1,850,474
203FBR	Fund Balance as % of Revenues	166.9%	217.5%	264.7%	255.8%	238.8%	218.6%
203FBE	Fund Balance as % of Expenditures	532.9%	530.8%	593.2%	255.8%	238.8%	223.6%
208 Recreation Fund							
208BFB	Beginning Fund Balance	28,676	14,418	241,436	186,918	186,918	185,536
208R	Revenues	905,415	1,271,116	1,110,822	1,321,840	1,286,420	1,332,430
208E	Expenditures	919,673	1,044,098	1,165,340	1,321,840	1,287,802	1,332,180
208ROE	Revenues Over (Under) Expenditures	(14,258)	227,018	(54,518)	-	(1,382)	250
208AFB	Appropriation of Fund Balance	-	-	-	-	-	-
208TOF	Transfer from Other Funds - Included in Revenues	400,000	500,000	350,000	350,000	350,000	-
208EFB	Ending Fund Balance	14,418	241,436	186,918	186,918	185,536	185,786
208FBR	Fund Balance as % of Revenues	1.6%	19.0%	16.8%	14.1%	14.4%	13.9%
208FBE	Fund Balance as % of Expenditures	1.6%	23.1%	16.0%	14.1%	14.4%	13.9%

226 Waste and Recycling Fund							
226BFB	Beginning Fund Balance	971,375	1,146,055	1,256,390	1,202,516	1,202,516	1,202,372
226R	Revenues	1,524,766	1,575,109	1,667,851	1,873,198	1,927,980	1,871,140
226E	Expenditures	1,350,085	1,464,774	1,721,725	1,873,198	1,928,124	1,853,770
226ROE	Revenues Over (Under) Expenditures	174,681	110,335	(53,874)	-	(144)	17,370
226AFB	Appropriation of Fund Balance	-	-	-	-	-	-
226TOF	Transfer from Other Funds - Included in Revenues	11,633	10,340	10,340	10,340	9,048	-
226EFB	Ending Fund Balance	1,146,055	1,256,390	1,202,516	1,202,516	1,202,372	1,219,742
226FBR	Fund Balance as % of Revenues	75.2%	79.8%	72.1%	64.2%	62.4%	65.2%
226FBE	Fund Balance as % of Expenditures	84.9%	85.8%	69.8%	64.2%	62.4%	65.8%
231 Parking Fund							
231BFB	Beginning Fund Balance	127,765	127,823	187,823	189,151	189,151	189,151
231R	Revenues	58	60,000	1,328	180,010	10	10
231E	Expenditures	-	-	-	180,010	10	10
231ROE	Revenues Over (Under) Expenditures	58	60,000	1,328	-	-	-
231AFB	Appropriation of Fund Balance	-	-	-	-	-	-
231TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
231EFB	Ending Fund Balance	127,823	187,823	189,151	189,151	189,151	189,151
231FBR	Fund Balance as % of Revenues	219137.6%	313.0%	14243.3%	105.1%	1891509.9%	1891509.9%
231FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	105.1%	1891509.9%	1891509.9%
243 Brownfield Redevelopment Authority							
243BFB	Beginning Fund Balance	16,804	17,068	18,942	24,204	24,204	24,204
243R	Revenues	53,748	167,796	361,578	597,170	328,295	477,442
243E	Expenditures	53,484	165,922	356,316	597,170	328,295	477,442
243ROE	Revenues Over (Under) Expenditures	265	1,873	5,263	-	-	-
243AFB	Appropriation of Fund Balance	-	-	-	-	-	-
243TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
243EFB	Ending Fund Balance	17,068	18,942	24,204	24,204	24,204	24,204
243FBR	Fund Balance as % of Revenues	31.8%	11.3%	6.7%	4.1%	7.4%	5.1%
243FBE	Fund Balance as % of Expenditures	31.9%	11.4%	6.8%	4.1%	7.4%	5.1%
248 Downtown Development Authority/Operating Fund							
248BFB	Beginning Fund Balance	663,846	729,633	648,432	878,902	748,287	832,348
248R	Revenues	1,116,835	1,184,932	1,360,705	1,338,450	1,378,620	1,419,960
248E	Expenditures	1,051,048	1,266,133	1,130,235	1,469,065	1,294,559	2,122,170
248ROE	Revenues Over (Under) Expenditures	65,788	(81,201)	230,470	(130,615)	84,061	(702,210)
248AFB	Appropriation of Fund Balance	-	-	-	-	-	-
248TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
248EFB	Ending Fund Balance	729,633	648,432	878,902	748,287	832,348	130,138
248FBR	Fund Balance as % of Revenues	65.3%	54.7%	64.6%	55.9%	60.4%	9.2%
248FBE	Fund Balance as % of Expenditures	69.4%	51.2%	77.8%	50.9%	64.3%	6.1%
249 Building Fund							
249BFB	Beginning Fund Balance	138,831	117,251	83,352	83,352	83,352	87,032
249R	Revenues	548,689	592,370	666,079	729,210	804,970	818,520
249E	Expenditures	570,269	626,269	666,079	729,210	801,290	817,710
249ROE	Revenues Over (Under) Expenditures	(21,580)	(33,899)	-	-	3,680	810
249AFB	Appropriation of Fund Balance	-	-	-	-	-	-
249TOF	Transfer from Other Funds - Included in Revenues	50,000	-	-	-	-	-
249EFB	Ending Fund Balance	117,251	83,352	83,352	83,352	87,032	87,842
249FBR	Fund Balance as % of Revenues	21.4%	14.1%	12.5%	11.4%	10.8%	10.7%
249FBE	Fund Balance as % of Expenditures	20.6%	13.3%	12.5%	11.4%	10.9%	10.7%
252 Neighborhood Services Fund							
252BFB	Beginning Fund Balance	6,479	5,623	15,802	20,373	20,373	20,373
252R	Revenues	73,010	108,596	73,010	89,050	91,730	94,490
252E	Expenditures	73,866	98,417	68,439	89,050	91,730	94,490
252ROE	Revenues Over (Under) Expenditures	(856)	10,179	4,571	-	-	-
252AFB	Appropriation of Fund Balance	-	-	-	-	-	-
252TOF	Transfer from Other Funds - Included in Revenues	73,010	73,010	75,480	75,480	78,020	-
252EFB	Ending Fund Balance	5,623	15,802	20,373	20,373	20,373	20,373
252FBR	Fund Balance as % of Revenues	7.7%	14.6%	27.9%	22.9%	22.2%	21.6%
252FBE	Fund Balance as % of Expenditures	7.6%	16.1%	29.8%	22.9%	22.2%	21.6%
265 Drug Law Enforcement Fund							
265BFB	Beginning Fund Balance	4,992	4,992	3,748	3,923	3,923	3,923
265R	Revenues	-	-	175	1,310	1,350	1,390
265E	Expenditures	-	1,244	-	1,310	1,350	1,390
265ROE	Revenues Over (Under) Expenditures	-	(1,244)	175	-	-	-
265AFB	Appropriation of Fund Balance	-	-	-	-	-	-
265TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
265EFB	Ending Fund Balance	4,992	3,748	3,923	3,923	3,923	3,923
265FBR	Fund Balance as % of Revenues	0.0%	0.0%	2241.7%	299.5%	290.6%	282.2%
265FBE	Fund Balance as % of Expenditures	0.0%	301.3%	0.0%	299.5%	290.6%	282.2%

266 OWI Forfeiture Fund							
266BFB	Beginning Fund Balance	26,324	16,591	13,545	15,626	15,626	18,656
266R	Revenues	6,740	1,760	2,081	6,100	9,650	9,790
266E	Expenditures	16,473	4,806	-	6,100	6,620	6,670
266ROE	Revenues Over (Under) Expenditures	(9,733)	(3,046)	2,081	-	3,030	3,120
266AFB	Appropriation of Fund Balance	-	-	-	-	-	-
266TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
266EFB	Ending Fund Balance	16,591	13,545	15,626	15,626	18,656	21,776
266FBR	Fund Balance as % of Revenues	246.2%	769.6%	750.9%	256.2%	193.3%	222.4%
266FBE	Fund Balance as % of Expenditures	100.7%	281.8%	0.0%	256.2%	281.8%	326.5%
267 Omnibus Forfeiture Fund							
267BFB	Beginning Fund Balance	3,021	3,021	2,086	6,997	6,997	6,177
267R	Revenues	-	-	5,232	5,100	5,150	5,300
267E	Expenditures	-	934	321	5,100	5,970	6,150
267ROE	Revenues Over (Under) Expenditures	-	(934)	4,911	-	(820)	(850)
267AFB	Appropriation of Fund Balance	-	-	-	-	-	-
267TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
267EFB	Ending Fund Balance	3,021	2,086	6,997	6,997	6,177	5,327
267FBR	Fund Balance as % of Revenues	0.0%	0.0%	133.7%	137.2%	119.9%	100.5%
267FBE	Fund Balance as % of Expenditures	0.0%	223.3%	2179.9%	137.2%	103.5%	86.6%
308 2008 GO Debt Retirement Fund							
308BFB	Beginning Fund Balance	828	828	828	828	828	828
308R	Revenues	-	-	-	-	-	-
308E	Expenditures	-	-	-	-	-	-
308ROE	Revenues Over (Under) Expenditures	-	-	-	-	-	-
308AFB	Appropriation of Fund Balance	-	-	-	-	-	-
308TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
308EFB	Ending Fund Balance	828	828	828	828	828	828
308FBR	Fund Balance as % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
308FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
312 2012 GO/2002 Refunding Bond Debt Fund							
312BFB	Beginning Fund Balance	201,817	201,817	102,681	234,890	187,489	187,489
312R	Revenues	1,117,350	1,003,364	1,204,409	-	-	-
312E	Expenditures	1,117,350	1,102,500	1,072,200	47,401	-	-
312ROE	Revenues Over (Under) Expenditures	-	(99,136)	132,209	(47,401)	-	-
312AFB	Appropriation of Fund Balance	-	-	-	-	-	-
312TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
312EFB	Ending Fund Balance	201,817	102,681	234,890	187,489	187,489	187,489
312FBR	Fund Balance as % of Revenues	18.1%	10.2%	19.5%	0.0%	0.0%	0.0%
312FBE	Fund Balance as % of Expenditures	18.1%	9.3%	21.9%	395.5%	0.0%	0.0%
313 2012 LTGO Refunding Bond Debt Fund							
313BFB	Beginning Fund Balance	1,885	1,385	1,835	(600)	(600)	(600)
313R	Revenues	71,000	70,000	70,165	-	-	-
313E	Expenditures	71,500	69,550	72,600	-	-	-
313ROE	Revenues Over (Under) Expenditures	(500)	450	(2,435)	-	-	-
313AFB	Appropriation of Fund Balance	-	-	-	-	-	-
313TOF	Transfer from Other Funds - Included in Revenues	71,000	70,000	72,065	72,065	-	-
313EFB	Ending Fund Balance	1,385	1,835	(600)	(600)	(600)	(600)
313FBR	Fund Balance as % of Revenues	2.0%	2.6%	-0.9%	0.0%	0.0%	0.0%
313FBE	Fund Balance as % of Expenditures	1.9%	2.6%	-0.8%	0.0%	0.0%	0.0%
314 2014 GO Refunding Bond Debt Fund							
314BFB	Beginning Fund Balance	(8,079)	(8,079)	(8,079)	(8,079)	(8,079)	(8,079)
314R	Revenues	-	-	-	-	-	-
314E	Expenditures	-	-	-	-	-	-
314ROE	Revenues Over (Under) Expenditures	-	-	-	-	-	-
314AFB	Appropriation of Fund Balance	-	-	-	-	-	-
314TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
314EFB	Ending Fund Balance	(8,079)	(8,079)	(8,079)	(8,079)	(8,079)	(8,079)
314FBR	Fund Balance as % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
314FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
315 2015 LTGO Capital Improvement Bond Debt Fuund-DDA							
315BFB	Beginning Fund Balance	1,506	1,506	1,556	1,556	1,556	1,556
315R	Revenues	226,210	223,560	220,610	209,360	-	-
315E	Expenditures	226,210	223,510	220,610	209,360	-	-
315ROE	Revenues Over (Under) Expenditures	-	50	-	-	-	-
315AFB	Appropriation of Fund Balance	-	-	-	-	-	-
315TOF	Transfer from Other Funds - Included in Revenues	226,210	223,560	220,610	220,610	217,510	-
315EFB	Ending Fund Balance	1,506	1,556	1,556	1,556	1,556	1,556
315FBR	Fund Balance as % of Revenues	0.7%	0.7%	0.7%	0.7%	0.0%	0.0%
315FBE	Fund Balance as % of Expenditures	0.7%	0.7%	0.7%	0.7%	0.0%	0.0%

316 2015 LTGO Capital Improvement Bond Debt Fund- W/S							
316BFB	Beginning Fund Balance	1,995	1,995	1,995	1,995	1,995	1,995
316R	Revenues	237,890	234,790	226,590	224,740	-	-
316E	Expenditures	237,890	234,790	226,590	224,740	-	-
316ROE	Revenues Over (Under) Expenditures	-	-	-	-	-	-
316AFB	Appropriation of Fund Balance	-	-	-	-	-	-
316TOF	Transfer from Other Funds - Included in Revenues	237,890	234,790	226,590	226,590	223,290	-
316EFB	Ending Fund Balance	1,995	1,995	1,995	1,995	1,995	1,995
316FBR	Fund Balance as % of Revenues	0.8%	0.8%	0.9%	0.9%	0.0%	0.0%
316FBE	Fund Balance as % of Expenditures	0.8%	0.8%	0.9%	0.9%	0.0%	0.0%
317 2020 GO Debt Fund							
317BFB	Beginning Fund Balance	0	4,320	37,262	112,126	112,126	112,126
317R	Revenues	738,170	766,192	806,714	766,488	736,450	734,830
317E	Expenditures	733,850	733,250	731,850	766,488	736,450	734,830
317ROE	Revenues Over (Under) Expenditures	4,320	32,942	74,864	-	-	-
317AFB	Appropriation of Fund Balance	-	-	-	-	-	-
317TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
317EFB	Ending Fund Balance	4,320	37,262	112,126	112,126	112,126	112,126
317FBR	Fund Balance as % of Revenues	0.6%	4.9%	13.9%	14.6%	15.2%	15.3%
317FBE	Fund Balance as % of Expenditures	0.6%	5.1%	15.3%	14.6%	15.2%	15.3%
401 Public Improvement Fund							
401BFB	Beginning Fund Balance	122,699	147,703	147,703	204,635	204,635	204,635
401R	Revenues	25,004	-	56,932	990,050	50	50
401E	Expenditures	-	-	-	990,050	50	50
401ROE	Revenues Over (Under) Expenditures	25,004	-	56,932	-	-	-
401AFB	Appropriation of Fund Balance	-	-	-	-	-	-
401TOF	Transfer from Other Funds - Included in Revenues	25,000	-	-	-	-	-
401EFB	Ending Fund Balance	147,703	147,703	204,635	204,635	204,635	204,635
401FBR	Fund Balance as % of Revenues	590.7%	0.0%	359.4%	20.7%	409270.9%	409270.9%
401FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	20.7%	409270.9%	409270.9%
408 Recreation Capital Improvement Fund							
408BFB	Beginning Fund Balance	5,114	15,136	19,042	1,251	1,251	1,251
408R	Revenues	20,926	171,749	385,146	25,941	26,600	27,280
408E	Expenditures	10,904	167,843	402,937	25,941	26,600	27,280
408ROE	Revenues Over (Under) Expenditures	10,022	3,906	(17,791)	-	-	-
408AFB	Appropriation of Fund Balance	-	-	-	-	-	-
408TOF	Transfer from Other Funds - Included in Revenues	4,000	4,000	4,000	4,000	4,000	-
408EFB	Ending Fund Balance	15,136	19,042	1,251	1,251	1,251	1,251
408FBR	Fund Balance as % of Revenues	72.3%	11.1%	0.3%	4.8%	4.7%	4.6%
408FBE	Fund Balance as % of Expenditures	138.8%	11.3%	0.3%	4.8%	4.7%	4.6%
470 2012 GO Bond Construction Fund							
470BFB	Beginning Fund Balance	164,660	164,660	164,660	164,660	164,660	164,660
470R	Revenues	-	-	-	-	-	-
470E	Expenditures	-	-	-	-	-	-
470ROE	Revenues Over (Under) Expenditures	-	-	-	-	-	-
470AFB	Appropriation of Fund Balance	-	-	-	-	-	-
470TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
470EFB	Ending Fund Balance	164,660	164,660	164,660	164,660	164,660	164,660
470FBR	Fund Balance as % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
470FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
475 2015 LTGO Capital Improvement Bond Construction Fund-DDA							
475BFB	Beginning Fund Balance	178,716	1,194,927	1,194,968	784,127	784,127	784,127
475R	Revenues	1,016,212	41	10,516	-	-	-
475E	Expenditures	-	-	421,357	-	-	-
475ROE	Revenues Over (Under) Expenditures	1,016,212	41	(410,841)	-	-	-
475AFB	Appropriation of Fund Balance	-	-	-	-	-	-
475TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
475EFB	Ending Fund Balance	1,194,927	1,194,968	784,127	784,127	784,127	784,127
475FBR	Fund Balance as % of Revenues	117.6%	2930280.2%	7456.5%	0.0%	0.0%	0.0%
475FBE	Fund Balance as % of Expenditures	0.0%	0.0%	186.1%	0.0%	0.0%	0.0%

476 2015 LTGO Capital Improvement Bond Construction Fund-W/S							
476BFB	Beginning Fund Balance	942,975	942,975	942,975	942,975	942,975	942,975
476R	Revenues	-	-	-	-	-	-
476E	Expenditures	-	-	-	-	-	-
476ROE	Revenues Over (Under) Expenditures	-	-	-	-	-	-
476AFB	Appropriation of Fund Balance	-	-	-	-	-	-
476TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
476EFB	Ending Fund Balance	942,975	942,975	942,975	942,975	942,975	942,975
476FBR	Fund Balance as % of Revenues	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
476FBE	Fund Balance as % of Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
494 DDA Capital Improvement Fund							
494BFB	Beginning Fund Balance	106,902	21,294	19,659	17,903	17,903	17,903
494R	Revenues	125,000	301,500	186,390	100,050	100,050	100,050
494E	Expenditures	210,608	303,135	188,146	100,050	100,050	100,050
494ROE	Revenues Over (Under) Expenditures	(85,608)	(1,635)	(1,756)	-	-	-
494AFB	Appropriation of Fund Balance	-	-	-	-	-	-
494TOF	Transfer from Other Funds - Included in Revenues	25,000	25,000	25,000	25,000	25,000	-
494EFB	Ending Fund Balance	21,294	19,659	17,903	17,903	17,903	17,903
494FBR	Fund Balance as % of Revenues	17.0%	6.5%	9.6%	17.9%	17.9%	17.9%
494FBE	Fund Balance as % of Expenditures	10.1%	6.5%	9.5%	17.9%	17.9%	17.9%
496 2020 GO Bond Constr Fund							
496BFB	Beginning Fund Balance	5,514,226	3,702,141	1,554,510	0	0	0
496R	Revenues	78,738	75,210	78,888	-	-	-
496E	Expenditures	1,890,823	2,222,840	1,633,398	-	-	-
496ROE	Revenues Over (Under) Expenditures	(1,812,085)	(2,147,631)	(1,554,510)	-	-	-
496AFB	Appropriation of Fund Balance	-	-	-	-	-	-
496TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
496EFB	Ending Fund Balance	3,702,141	1,554,510	-	-	-	-
496FBR	Fund Balance as % of Revenues	4701.9%	2066.9%	0.0%	0.0%	0.0%	0.0%
496FBE	Fund Balance as % of Expenditures	195.8%	69.9%	0.0%	0.0%	0.0%	0.0%
560 Water & Sewer Capital Improvement Fund							
560BFB	Beginning Fund Balance	360,985	222,993	110,583	(25,005)	(25,005)	(25,005)
560R	Revenues	600,000	800,000	664,413	870,050	800,600	800,400
560E	Expenditures	737,993	912,410	800,000	870,050	800,600	800,400
560ROE	Revenues Over (Under) Expenditures	(137,993)	(112,410)	(135,587)	-	-	-
560AFB	Appropriation of Fund Balance	-	-	-	-	-	-
560TOF	Transfer from Other Funds - Included in Revenues	489,600	690,000	400,000	400,000	400,000	-
560EFB	Ending Fund Balance	222,993	110,583	(25,005)	(25,005)	(25,005)	(25,005)
560FBR	Fund Balance as % of Revenues	37.2%	13.8%	-3.8%	-2.9%	-3.1%	-3.1%
560FBE	Fund Balance as % of Expenditures	30.2%	12.1%	-3.1%	-2.9%	-3.1%	-3.1%
592 Water Sewer Fund							
592BFB	Beginning Fund Balance	15,526,974	15,199,272	14,939,630	14,639,923	14,639,923	14,671,637
592R	Revenues	4,501,273	4,593,447	4,644,262	5,453,525	5,585,025	5,750,965
592E	Expenditures	4,828,975	4,853,089	4,943,968	5,453,525	5,553,311	5,644,855
592ROE	Revenues Over (Under) Expenditures	(327,702)	(259,641)	(299,707)	-	31,714	106,110
592AFB	Appropriation of Fund Balance	-	-	-	-	-	-
592TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
592EFB	Ending Net Position	15,199,272	14,939,630	14,639,923	14,639,923	14,671,637	14,777,747
592EFB	Ending Fund Balance Cash & Cash Equiv.	4,654,565	4,654,565	4,711,497	4,711,497	4,711,497	4,711,497
592FBR	Fund Balance as % of Revenues	337.7%	325.2%	315.2%	268.4%	262.7%	257.0%
592FBE	Fund Balance as % of Expenditures	314.8%	307.8%	296.1%	268.4%	264.2%	261.8%
643 Brownfield Site Remediation Fund							
643BFB	Beginning Fund Balance	123,010	122,331	122,331	122,331	122,331	122,331
643R	Revenues	299,642	-	100,000	50	60	70
643E	Expenditures	300,321	-	100,000	50	60	70
643ROE	Revenues Over (Under) Expenditures	(679)	-	-	-	-	-
643AFB	Appropriation of Fund Balance	-	-	-	-	-	-
643TOF	Transfer from Other Funds - Included in Revenues	-	-	-	-	-	-
643EFB	Ending Fund Balance	122,331	122,331	122,331	122,331	122,331	122,331
643FBR	Fund Balance as % of Revenues	40.8%	0.0%	122.3%	244662.1%	203885.1%	174758.6%
643FBE	Fund Balance as % of Expenditures	40.7%	0.0%	122.3%	244662.1%	203885.1%	174758.6%

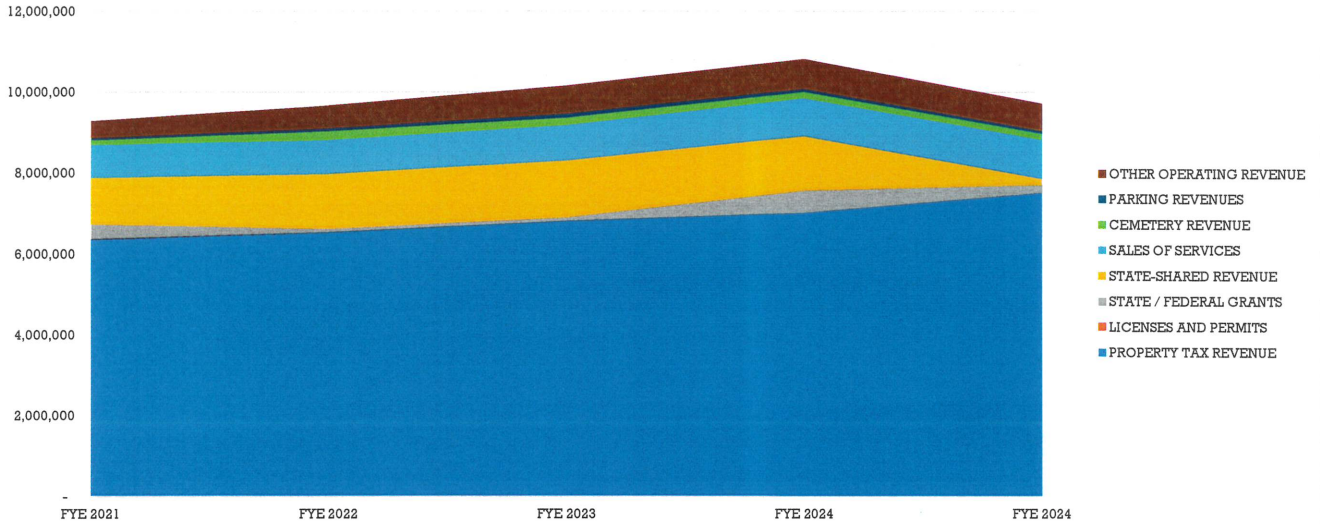
661 Equipment Fund							
661BFB	Beginning Fund Balance	1,655,376	1,857,988	1,771,059	2,225,826	2,225,826	2,220,974
661R	Revenues	762,814	656,886	1,255,215	1,106,698	1,062,386	976,650
661E	Expenditures	560,202	743,815	800,448	1,106,698	1,067,238	1,009,830
661ROE	Revenues Over (Under) Expenditures	202,612	(86,929)	454,767	-	(4,852)	(33,180)
661AFB	Appropriation of Fund Balance	-	-	-	-	-	-
661TOF	Transfer from Other Funds - Included in Revenues	18,930	18,930	18,930	18,930	18,930	-
661EFB	Ending Net Position	1,857,988	1,771,059	2,225,826	2,225,826	2,220,974	2,187,794
	Ending Fund Balance Cash & Cash Equiv.	714,416	678,182	732,973	708,523	706,559	716,018
661FBR	Fund Balance as % of Revenues	243.6%	269.6%	177.3%	201.1%	209.1%	224.0%
661FBE	Fund Balance as % of Expenditures	331.7%	238.1%	278.1%	201.1%	208.1%	216.6%
Beginning Fund Balance		32,063,991	32,467,311	30,991,419	30,080,520	11,055,573	11,096,747
	Revenues	24,710,248	25,371,221	26,796,191	31,145,143	18,727,163	19,450,115
	Expenditures	24,302,608	26,814,172	27,632,226	31,306,212	18,685,989	17,995,886
	Revenues Over (Under) Expenditures	407,640	(1,442,951)	(836,035)	(161,069)	41,174	1,454,229
	Appropriation of Fund Balance	-	-	-	-	-	-
	Transfer from Other Funds - Included in Revenues	2,031,573	2,265,402	1,844,649	1,844,649	1,385,147	-
	Ending Fund Balance	32,467,311	30,991,419	30,080,520	29,919,451	11,096,747	12,550,976
		32,471,631	31,024,360	30,155,384	29,919,451	(11,096,747)	(12,550,976)

GENERAL FUND SUMMARY BY DEPARTMENT

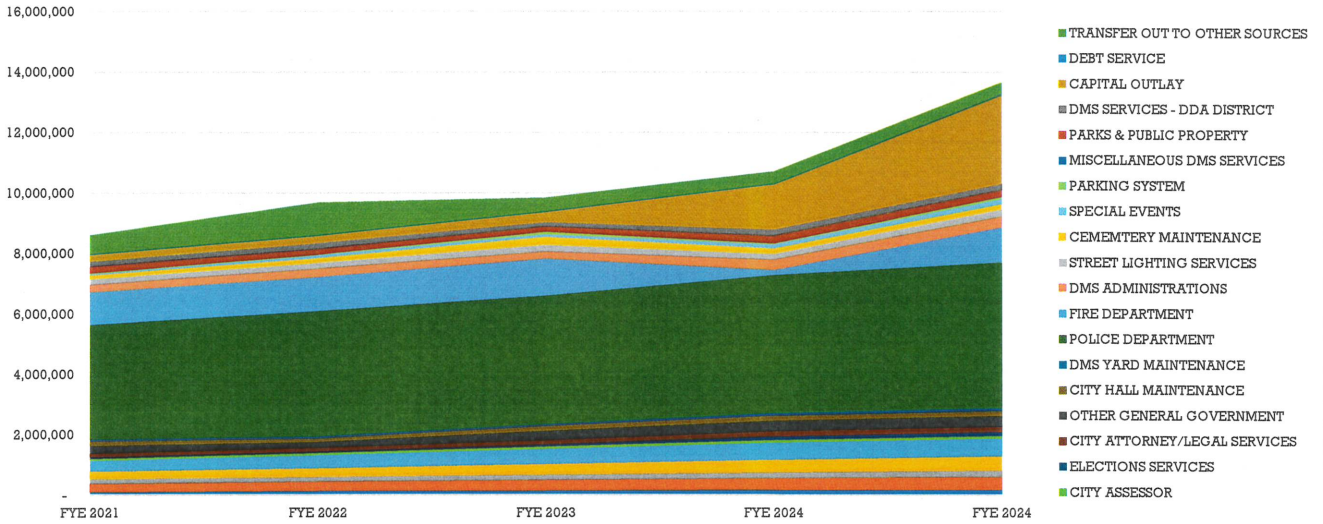
<u>General Fund Summary</u>	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2024	2023 / 24	FYE 2025	FYE 2026
	Audited	Audited	Audited	Amended	Proposed	% Change	Proposed	Proposed
TOTAL REVENUE	9,275,270	9,650,719	10,136,616	10,800,901	9,696,887	-4.3%	11,086,391	11,437,061
PROPERTY TAX REVENUE	6,355,849	6,522,224	6,803,220	7,007,370	7,507,900	10.4%	7,773,190	8,011,980
LICENSES AND PERMITS	3,115	2,761	2,802	3,700	3,700	32.0%	3,810	3,920
STATE / FEDERAL GRANTS	370,260	89,907	90,000	550,982	200,000	122.2%	1,000	1,000
STATE-SHARED REVENUE	1,144,314	1,351,008	1,407,747	1,350,672	149,410	-89.4%	1,501,551	1,542,611
SALES OF SERVICES	819,615	846,206	881,859	935,387	962,637	9.2%	962,850	1,005,670
CEMETERY REVENUE	115,929	223,980	180,372	161,000	157,500	-12.7%	160,650	165,440
PARKING REVENUES	55,296	67,009	102,362	72,750	65,200	-36.3%	67,160	69,180
OTHER OPERATING REVENUE	410,892	547,624	668,254	719,040	650,540	-2.7%	616,180	637,260
TOTAL EXPENDITURES	8,584,139	9,667,744	9,821,124	10,696,645	13,650,786	39.0%	11,219,433	9,451,669
CITY COMMISSION	93,148	127,110	147,817	173,625	177,645	20.2%	144,407	149,170
CITY MANAGER	276,440	308,279	343,473	383,300	421,030	22.6%	342,254	354,250
CITY CLERK	157,724	164,983	179,048	194,910	208,320	16.3%	169,343	175,270
MGMT INFORMATION	242,045	279,444	343,988	414,755	472,620	37.4%	384,192	397,300
FINANCE/TREASURY	362,550	434,037	503,755	570,255	595,305	18.2%	483,922	502,310
CITY ASSESSOR	67,521	69,121	77,428	82,918	86,439	11.6%	70,266	72,390
ELECTIONS SERVICES	50,038	51,052	80,835	130,805	133,086	64.6%	108,185	122,240
CITY ATTORNEY/LEGAL SERVICES	114,702	118,796	126,798	162,600	166,000	30.9%	134,941	139,000
OTHER GENERAL GOVERNMENT	260,624	201,635	318,655	358,686	369,088	15.8%	317,972	364,030
CITY HALL MAINTENANCE	138,327	105,524	154,439	150,955	161,285	4.4%	131,108	135,210
DMS YARD MAINTENANCE	64,844	76,472	66,376	96,455	96,540	45.4%	78,477	81,130
POLICE DEPARTMENT	3,809,062	4,151,645	4,261,534	4,561,513	4,803,151	12.7%	3,904,470	4,105,840
FIRE DEPARTMENT	1,076,153	1,130,476	1,209,975	165,740	1,160,515	-4.1%	943,380	1,052,990
DMS ADMINISTRATIONS	249,156	273,347	241,735	340,990	353,965	46.4%	287,737	298,960
STREET LIGHTING SERVICES	187,687	189,848	219,702	195,000	235,000	7.0%	191,031	196,760
CEMEMENTRY MAINTENANCE	117,118	144,589	251,306	168,550	179,310	-28.6%	145,761	150,750
SPECIAL EVENTS	31,482	98,301	99,437	129,375	157,470	58.4%	128,007	132,340
PARKING SYSTEM	37,995	32,653	81,683	51,800	86,100	5.4%	69,990	72,210
MISCELLANEOUS DMS SERVICES	747	1,188	1,312	2,290	2,480	89.1%	2,016	2,060
PARKS & PUBLIC PROPERTY	214,606	173,806	171,235	243,740	222,985	30.2%	181,264	187,340
DMS SERVICES - DDA DISTRICT	184,168	214,126	148,081	206,940	199,685	34.8%	162,323	167,190
CAPITAL OUTLAY	202,655	217,899	317,891	1,488,000	2,943,750	826.0%	2,392,967	110,000
DEBT SERVICE	30,705	30,064	32,564	32,412	32,412	-0.5%	26,347	30,989
TRANSFER OUT TO OTHER SOURCES	614,643	1,073,350	442,058	391,031	386,605	-12.5%	419,073	451,940

GENERAL FUND SUMMARY BY DEPARTMENT

General Fund Revenues



General Fund Expenditures





Full-Time Equivalent Staffing

Like most municipal governments and service agencies, the City of Plymouth's primary operating expense is personnel. The following pages provide a summary, by department, of full-time equivalent staffing levels over the past twelve years, including proposed levels for the upcoming budget year. The following is a brief overview of significant historical events that have considerably influenced City staffing levels:

The most significant changes in staffing occurred in the mid-2000s, marked by the elimination of seventeen full-time positions during the adoption of budgets for the 2004/05 and 2005/06 fiscal years. The majority of these reductions resulted from voluntary departures or early retirements. These actions led to a reduction in expenditures of nearly \$1,200,000, facilitating the adoption of a balanced budget for fiscal year 2004/05. Despite an additional projected deficit of slightly over \$609,000 for fiscal year 2005/06, improved general revenue and tax collections, along with ongoing voluntary employee departures, contributed to the elimination of funding shortfalls for the 2007/08 and 2008/09 fiscal years. The economic challenges arising from financial market problems in the fall of 2008 necessitated additional measures such as deficit projections without increased revenues, cuts in general service levels, or both.

In February 2015, the City Commission authorized an election to propose a maximum 1.5 mill public safety levy. The millage aimed to fund the hiring of two additional police officers and other costs related to police, fire, and ambulance services. Although the election failed by a 550-594 vote, commitments were made in late 2014 by both the City Commission and the Downtown Development Authority (DDA) to fund one additional police position.

In the late 2010s, a strategic shift towards succession planning occurred, with less emphasis placed on staffing levels and a greater focus directed towards enhancing structural capabilities within departments. In the 2019/20 fiscal year, the City Commission authorized the addition of one sergeant for the Police Department, bringing the total from three to four sergeants. Despite this addition, the total staff size of the Police Department remained at 17 full-time members. In 2021/22, a full-time Deputy Director was added to the Recreation Department. Additionally, further organizational changes have taken place within the Finance Department, Municipal Services Department, as well as the DDA and Community Development Departments.

Presently, the primary staffing challenge confronting the City is recruitment and retention. This issue is accentuated by the difficulty of recruiting and hiring a full-time police officer, as well as numerous part-time and summer laborer positions. However, this has provided the City with the opportunity to strengthen its recruitment strategies and enhance employee retention initiatives.

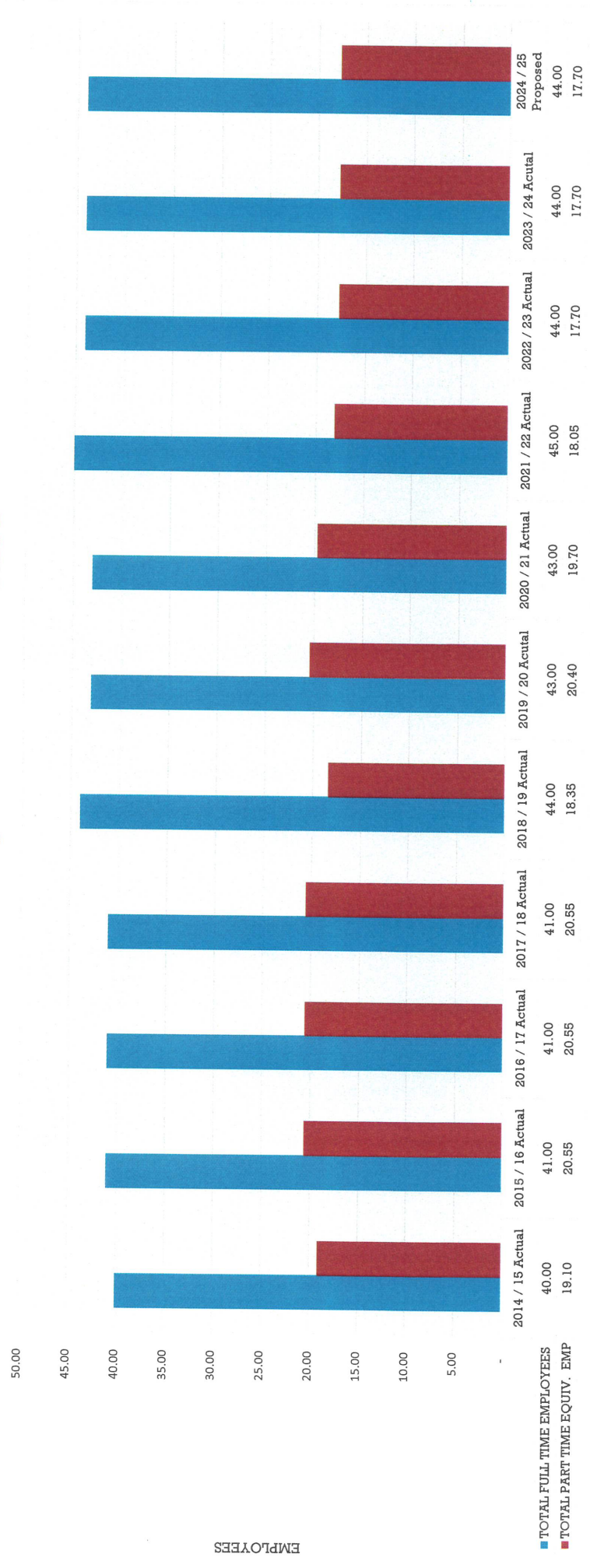
For the 2024/25 fiscal year, there are no additional staffing request at this time.

Staffing Levels	2013 / 14 Actual	2014 / 15 Actual	2015 / 16 Actual	2016 / 17 Actual	2017 / 18 Actual	2018 / 19 Actual	2019 / 20 Actual	2020 / 21 Actual	2021 / 22 Actual	2022 / 23 Actual	2023 / 24 Actual	2024 / 25 Proposed
ADMINISTRATION												
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Director of IT/HR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the City Mgr.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director / Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director / Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Front office Account Clerks	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community / Economic Development Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Asst. Community Development Director/GIS	-	-	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Community Development Office Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Comm Dev Ass/Code Enforcement (1/2)	-	-	0.50	0.50	0.50	0.25	0.25	0.25	0.25	0.25	0.25	0.25
DDA Operations Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
DDA Business Operations Director	1.00	1.00	-	-	-	-	-	-	-	-	-	-
DDA Communications/Marketing Director	-	-	-	-	-	1.00	1.00	1.00	1.00	-	-	-
Administration Full-Time	11.00	11.00	10.50	10.50	11.50	12.75	10.75	10.75	11.75	10.75	10.75	10.75
Senior Accountant	-	-	-	-	-	-	0.20	0.20	0.20	-	-	-
Staff Accountant	-	-	-	-	-	-	-	-	-	0.20	0.20	0.20
Front office Account Clerks (3)	1.60	1.60	1.80	1.80	1.80	1.00	1.80	1.80	1.80	1.80	1.80	1.80
Deputy Treasurer	-	-	-	-	-	0.80	0.90	0.90	-	-	-	-
Deputy Clerk	0.40	0.40	0.80	0.80	0.80	0.80	0.60	0.50	0.20	0.20	0.20	0.20
Assistant to the City Clerk	-	-	-	-	-	-	0.60	-	-	-	-	-
DDA Coordinator (1)	-	-	0.90	0.90	0.90	-	-	-	-	0.75	0.75	0.75
Assistant Community Development Director	0.40	0.40	0.80	0.80	0.80	-	-	-	-	-	-	-
Community Development Clerk	-	-	-	-	-	-	-	-	-	0.20	0.20	0.20
Seasonal Interns	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	-	0.40	0.40	0.40
Code Enforcement (1)	0.75	0.75	-	-	-	-	0.45	0.45	0.45	0.45	0.45	0.45
Administration Part-Time	3.55	3.55	4.70	4.70	4.70	3.00	4.95	4.25	2.65	4.00	4.00	4.00
ADMINISTRATION TOTAL FTE	14.55	14.55	15.20	15.20	16.20	15.75	15.70	15.00	14.40	14.75	14.75	14.75

Staffing Levels	2013 / 14 Actual	2014 / 15 Actual	2015 / 16 Actual	2016 / 17 Actual	2017 / 18 Actual	2018 / 19 Actual	2019 / 20 Actual	2020 / 21 Actual	2021 / 22 Actual	2022 / 23 Actual	2023 / 24 Actual	2024 / 25 Proposed
MUNICIPAL SERVICES DEPT												
Director of Municipal Services / Asst. City Mg	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director	-	-	-	-	-	-	-	-	-	-	-	-
Assistant Director - Operations	-	-	-	-	-	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Assistant Director - Public Utilities	-	-	-	-	-	-	-	-	-	-	-	-
Cemetery Sexton	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Inspector	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Foreman	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Mechanic	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-	-
Water Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Operations Technicians I, II	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Asst. Community Development Director/GIS	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Municipal Services Full-Time	11.00	11.00	11.50	11.50	10.50	12.25	12.25	12.25	12.25	12.25	12.25	12.25
Admin. Assistants (2)	1.90	1.90	1.40	1.40	1.40	1.40	1.50	1.50	1.50	1.40	1.40	1.40
Temporary/Seasonal Labor (6)	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Municipal Services Part-Time	5.65	5.65	5.15	5.15	5.15	5.15	5.25	5.25	5.25	5.15	5.15	5.15
MUNICIPAL SERVICES TOTAL FTE	16.65	16.65	16.65	16.65	15.65	17.40	17.50	17.50	17.50	17.40	17.40	17.40
RECREATION DEPT												
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Ice Arena Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Maintenance	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Full-Time	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	4.00	4.00	4.00	4.00
Admin. Secretaries	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Maint. - Cultural Center/Ice Arena	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Sports Programs	0.50	0.50	0.50	0.50	0.50	-	-	-	-	-	-	-
Hockey Program Coordinator (1)	-	-	0.80	0.80	0.80	0.80	0.80	0.80	0.80	-	-	-
Playground Program	-	-	-	-	-	-	-	-	-	-	-	-
Program Coordinator	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	-	-	-
Recreation Part-Time	8.10	8.10	8.90	8.90	8.90	8.40	8.40	8.40	8.40	6.80	6.80	6.80
RECREATION TOTAL FTE	10.10	10.10	10.90	10.90	10.90	10.40	11.40	11.40	12.40	10.80	10.80	10.80

Staffing Levels	2013 / 14 Actual	2014 / 15 Actual	2015 / 16 Actual	2016 / 17 Actual	2017 / 18 Actual	2018 / 19 Actual	2019 / 20 Actual	2020 / 21 Actual	2021 / 22 Actual	2022 / 23 Actual	2023 / 24 Actual	2024 / 25 Proposed
POLICE DEPARTMENT												
Director of Public Safety/Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenants	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeants	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Police Officers	10.00	10.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00	10.00
Asst. to the Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Department Full-Time	16.00	16.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Dispatchers /Records Clerks (1)	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Parking Enforcement (2)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.95	0.95	0.95	0.95
Police Department Part-Time	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.75	1.75	1.75	1.75
POLICE DEPT TOTAL FTE	17.80	17.80	18.80	18.80	18.80	18.80	18.80	18.80	18.75	18.75	18.75	18.75
GRAND TOTAL (excluding Fire)	59.10	59.10	61.55	61.55	61.55	62.35	63.40	62.70	63.05	61.70	61.70	61.70
FIRE DEPARTMENT												
Admin. Secretary	-	-	-	-	-	-	-	-	-	-	-	-
Firefighters	-	-	-	-	-	-	-	-	-	-	-	-
Captains	-	-	-	-	-	-	-	-	-	-	-	-
Fire Chief	-	-	-	-	-	-	-	-	-	-	-	-
FIRE DEPT TOTAL FTE	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FULL TIME EMPLOYEES	40.00	40.00	41.00	41.00	41.00	44.00	43.00	43.00	45.00	44.00	44.00	44.00
TOTAL PART TIME EQUIV. EMP	19.10	19.10	20.55	20.55	20.55	18.35	20.40	19.70	18.05	17.70	17.70	17.70
GRAND TOTAL (including Fire)	59.10	59.10	61.55	61.55	61.55	62.35	63.40	62.70	63.05	61.70	61.70	61.70
* NOT INCLUDED IN ABOVE: Election workers; electrical, plumbing, heating inspectors paid a percentage of permit fees												

FULL-TIME EQUIVALENT STAFFING





Property Taxes

Property taxes constitute the primary revenue stream for the General Fund, accounting for approximately 65% of the total annual revenue. They also serve as the primary income source for the Waste and Recycling Fund, two general obligation debt funds, the Downtown Development Authority (DDA) Operating Fund, and the Brownfield Redevelopment Authority (BRA) Operating Fund.

In Michigan, property taxes are governed by various state laws, with Public Act 206 of 1893, as amended, serving as the primary legislation. These taxes apply to both real property—encompassing residential, commercial, and industrial estates—and personal property, including commercial, industrial, and utility assets.

In late 2012, the Michigan legislature passed a series of Public Acts aimed at phasing out personal property taxes on commercial and industrial properties. Since the 2023 tax year, all newly acquired personal properties with less than \$180,000 in assets have been exempt from such taxes. Most property taxes are ad-valorem, based on property value, however, the City has also imposed Industrial Facilities Taxes (IFT), which are imposed in-lieu of normal property taxes but are calculated similarly to ad-valorem taxes.

Additionally, the City administers taxes captured under the Downtown Development Authority Act and the Brownfield Redevelopment Authority Act. Although collected as ad-valorem taxes, these funds are designated for specific purposes outlined in the respective governing acts.

Property valuation and determination of valuation bases are overseen by local government officials licensed by the State of Michigan, operating within the framework of state statutes. The Assessing Office of the City is responsible for establishing the property tax base or valuation. Each year, valuations are assessed for both real and personal property categories by the local assessor or certified individuals contracted for this purpose. This process culminates in the issuance of annual notices of assessment changes to all property owners in February. Property owners have the opportunity to contest their assessments annually in March before the local Board of Review. If dissatisfied with the board's decision, they can further appeal to the Michigan Tax Tribunal by July 31 of the same year.

The total assessed and taxable values of the City undergo a review process known as "equalization," conducted by the county in April and by the State Tax Commission in May. These reviews establish the final property valuations for the tax year. The determination of the property value base establishes the amount of revenue generated per mill levied, or, in simpler terms, the amount of revenue generated per \$1,000 of taxable value.

Through their budgeting processes, the county, various school systems, the library, and the City utilize the approved taxable valuations to calculate the millage rate necessary for generating revenue for operating expenses and debt service. Both the Headlee Amendment to the constitution in 1978 and the Proposal "A" constitutional amendment in 1994 impose constraints on the maximum millage that can be levied for operating purposes, determined by intricate formulas tied to property valuation growth and cost-of-living formulas. The City of Plymouth has operated at its maximum millage limitation since 1999. From the 2005 tax year to the 2014 tax

year, the General Fund's maximum authorized levy stood at 11.3834 mills. Subsequently, the City's maximum General Fund millage had been annually reduced from 2015 through 2022, decreasing from 11.3128 mills to 10.3410. For the 2024 tax year, the millage rate will again be reduced to a new maximum of 10.3089.

The calculations performed by assessors, counties, and the state to establish property valuations, coupled with the decisions made by local governing bodies to set millage rates, determine the annual amount of tax revenue generated. However, the regulations governing the Downtown Development Authority (DDA) and Brownfield Redevelopment Authority (BRA) alter the distribution of these taxes, diverting a portion of the revenue from some or most taxing jurisdictions to fund activities authorized under their respective plans.

In the case of the DDA, the growth in taxable value of the district, measured against its value in 1983, serves as the base for all eligible millage rates each year. Following statutes enacted in 1994 subsequent to Proposal "A", local and intermediate school tax levies ceased to be eligible for tax capture, except for projects that were already under contract or bonded at the time of the legislation's passage. The City had several projects meeting this criterion, allowing it to continue capturing local school and intermediate school taxes until the debt on those projects expired in fiscal year 2008/09. Since the 2009/10 fiscal year, all DDA tax capturing has been limited to City, county, and library tax levies.

Under the laws governing the BRA, the City is prohibited from capturing any local school taxes without state approval and from capturing any debt levies by any taxing jurisdiction. Unlike the laws governing DDAs, this legislation defines intermediate school districts (ISDs) as local taxing authorities instead of school systems, thereby permitting the capture of ISD operating taxes. Furthermore, BRA tax capture can extend up to five years beyond the completion of site remediation. These funds are designated for administrative reimbursements as authorized by the act and serve as a seed funding source for future Brownfield projects.

Historically, the City has imposed and collected a nominal amount of Industrial Facilities Taxes (IFT), special taxes governed by specific acts, collected in lieu of ad-valorem taxes. These taxes offer a 50% abatement of ad-valorem taxes, excluding the State Education Tax (SET), and are applicable solely to industrial and commercial real and personal property. However, the City has not levied IFT taxes since the 2021/22 fiscal year.

The following pages offer detailed information regarding the expected assessment and tax base of the City for 2024, pending the equalization processes. Additionally, historical and projected data on millage rates for the City and all other taxing jurisdictions within Plymouth are provided.

The page titled "Headlee Millage Roll-Back Formula" outlines the calculations involved in determining the Headlee rollback multiplier, which is tentatively set at 0.9959. This represents the ninth rollback for the General Fund since the 2015 tax year.

City Tax Base Analysis

	2023	2024				
	(A) TAXABLE VALUE	(B) LOSSES	(C) ----- TAXABLE ----- ADJ	(D) ADDNS	(E) SEV	(F) TAXABLE VALUE
TOTAL TAX BASE						
Residential Real Property	559,883,645	(1,713,754)	34,534,417	9,598,755	797,594,600	601,986,908
Commercial Real Property	123,514,858	(542,593)	5,585,878	563,000	163,626,400	129,294,691
Industrial Real Property	22,836,093	0	667,141	93,200	25,202,500	23,585,241
Total Real Property	706,234,596	(2,256,347)	40,787,436	10,254,955	986,423,500	754,866,840
Total Personal Property	22,882,800	(1,193,700)	(1,267,700)	2,913,100	23,334,500	23,334,500
Total Ad Valorem Tax Base	729,117,396	(3,450,047)	39,519,736	13,168,055	1,009,758,000	778,201,340
Total Abatement Tax Base**	0	0	0	0	0	0
GRAND TOTAL TAX BASE	729,117,396	(3,450,047)	39,519,736	13,168,055	1,009,758,000	778,201,340
TOTAL DDA TAX BASE						
Residential Real Property	11,048,225	0	907,395	1,388,400	17,146,800	13,344,020
Commercial Real Property	39,666,102	(21,654)	1,737,461	14,900	56,784,600	41,396,809
Personal Property	18,616,800	(356,100)	(1,096,600)	1,333,200	18,497,300	18,497,300
DDA Base Value	(10,249,470)				(10,249,470)	(10,249,470)
Total DDA Capture	59,081,657	(377,754)	1,548,256	2,736,500	82,179,230	62,988,659
TOTAL BROWNFIELD TAX BASE						
Residential Real Property	18,680,727	0	660,700	85,800	20,957,000	19,427,227
Comm/Industl Real Property	1,454,400	0	72,720	0	1,539,400	1,527,120
Personal Property	0	0	0	0	0	0
BROWNFIELD Base Values	(289,498)				(289,498)	(289,498)
Total Brownfield Capture	19,845,629	0	733,420	85,800	22,206,902	20,664,849
NET TOTAL TAX BASE	650,190,110	(3,072,293)	37,238,060	10,345,755	905,371,868	694,547,832

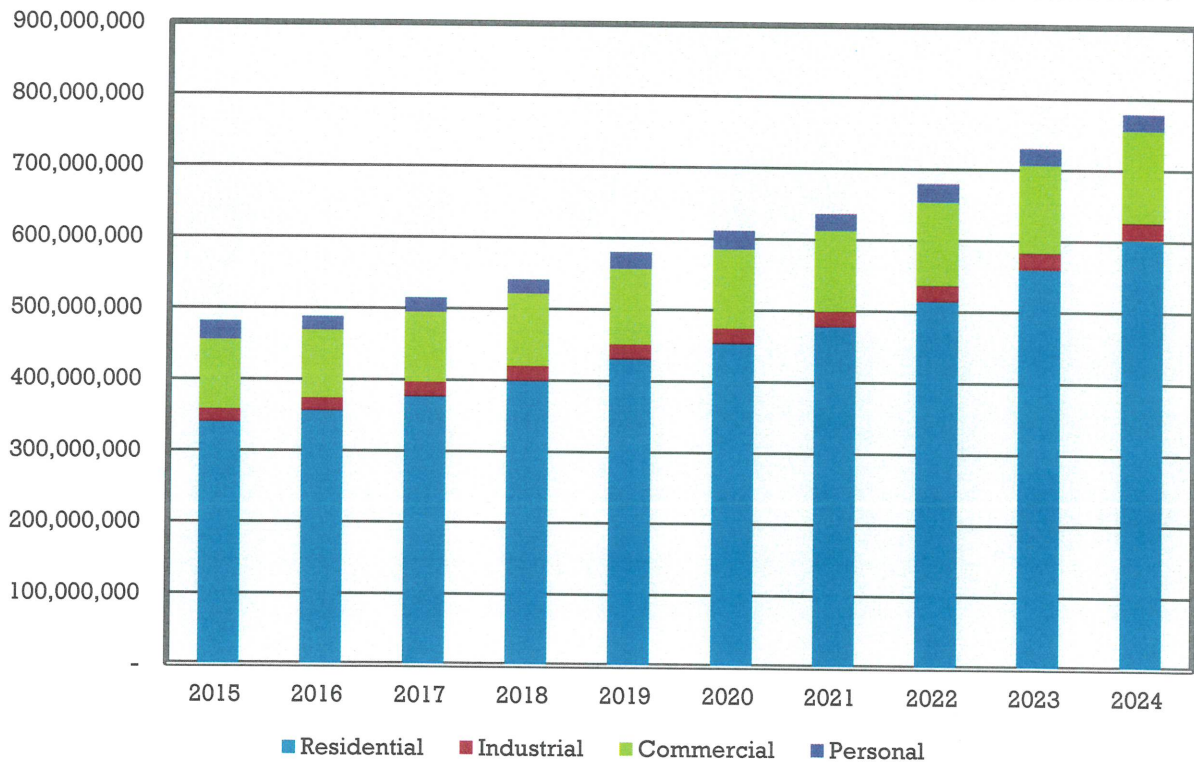
** IFT Taxable Value and SEV are the taxbases subject to tax abatement. They are shown as one-half of the actual values in order to simplify the millage rate analysis, since the tax abatement process levies one-half of the normal millage rate.

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

	2023	2024
GROSS PER MILL	\$729,117	\$778,201
LESS: DDA/BROWNFIELD CAPTURE	\$78,927	\$83,654
NET PER MILL	\$650,190	\$694,548
BUDGET PER MILL (99%)	\$643,688	\$687,602

- Column (A): The 2023 TAXABLE VALUE after the Board of Review adjustments.
- Column (B): The 2024 lost TAXABLE VALUE from demolitions and reclassifications.
- Column (C): The 2024 TAXABLE VALUE changes resulting from market value adjustments of property.
- Column (D): The 2024 new TAXABLE VALUE from additions, new construction and reclassifications.
- Column (E): The 2024 SEV reflecting market value of all property after new, loss and adjustments.
- Column (F): The 2024 TAXABLE VALUE after new, loss and adjustments.

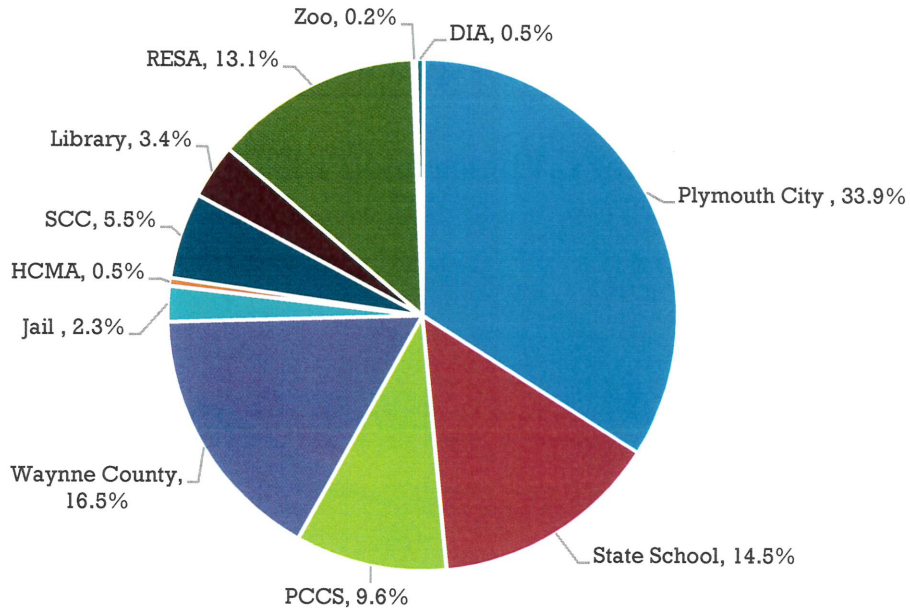
Taxable Value By Class



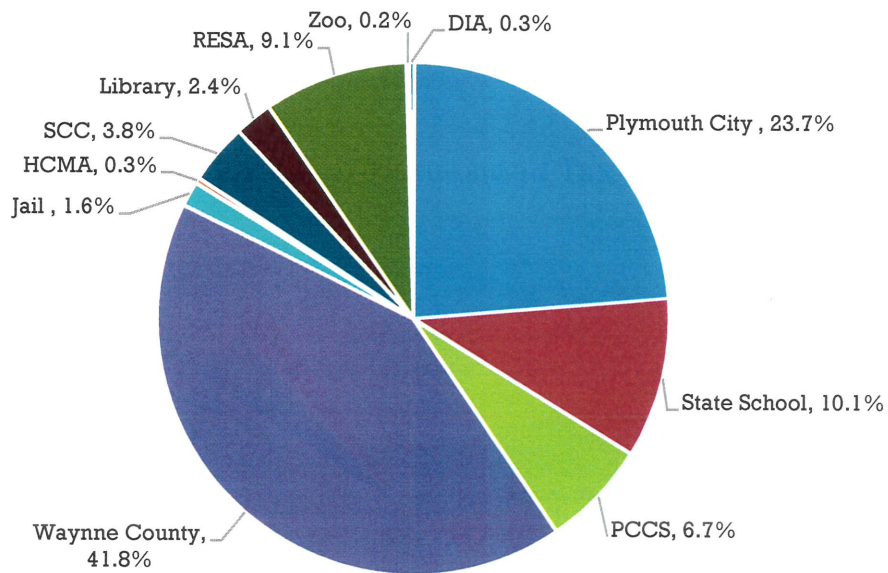
Year	Residential	Industrial	Commercial	Personal	Total	Change
2015	340,236,775	17,952,614	97,438,517	25,681,290	481,309,196	3.16%
2016	355,987,085	17,631,437	95,418,877	18,703,050	487,740,449	1.34%
2017	376,569,439	20,655,909	98,149,808	18,926,705	514,301,861	5.45%
2018	398,948,805	21,000,151	101,791,561	18,778,713	540,519,230	5.10%
2019	430,269,184	21,433,425	105,634,389	22,988,100	580,325,098	7.36%
2020	453,538,533	21,331,294	110,559,304	25,876,600	611,305,731	5.34%
2021	478,191,755	21,443,020	112,825,140	23,583,300	636,043,215	4.05%
2022	514,408,433	21,921,855	117,115,803	25,524,000	678,970,091	6.75%
2023	559,883,645	22,836,093	123,514,858	22,882,800	729,117,396	7.39%
2024	601,986,908	23,585,241	129,294,691	23,334,500	778,201,340	6.73%

Where Your Property Taxes Go

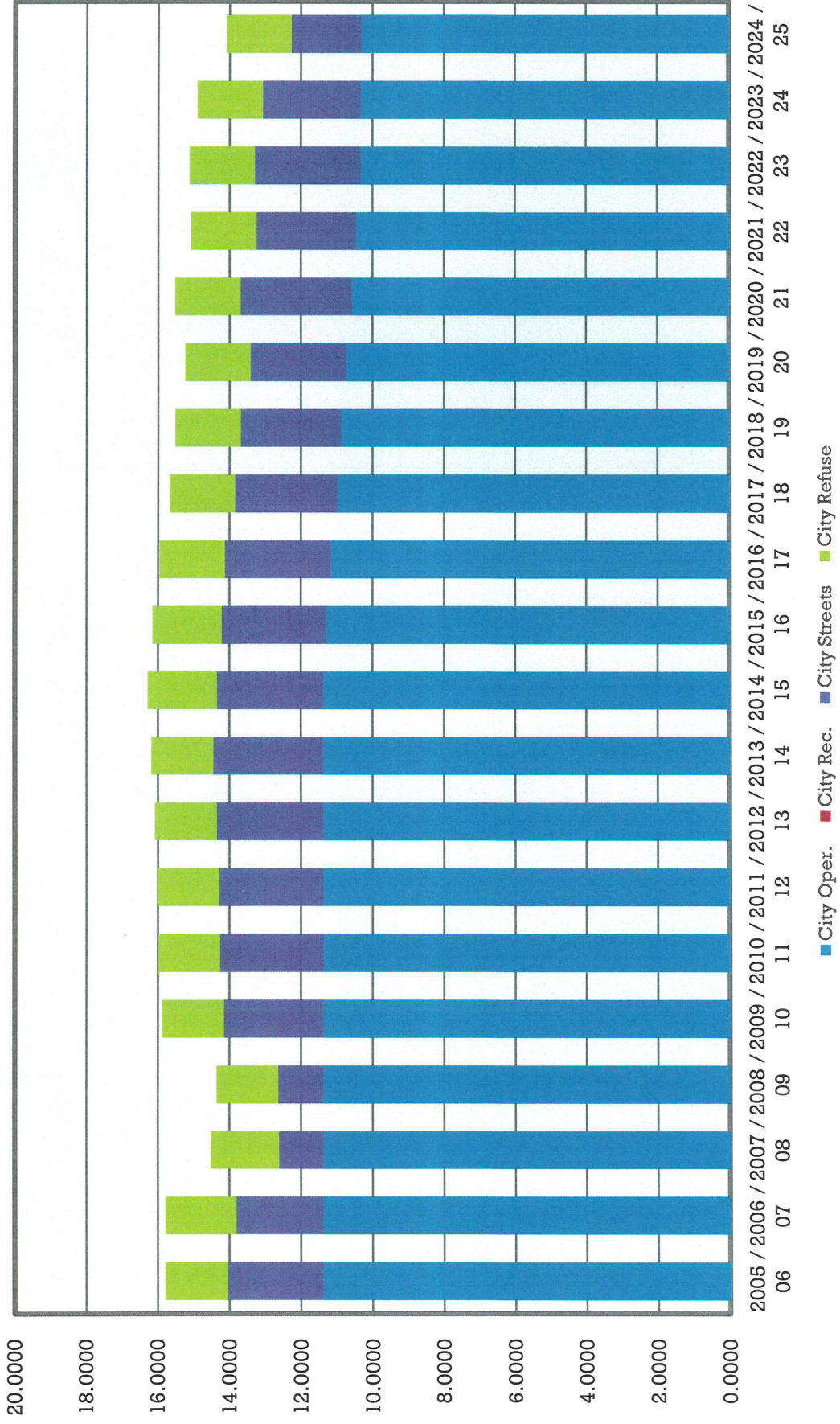
FYE 2024 Homestead Tax Rate



FYE 2024 Non-Homestead Tax Rate



Millage Rate History - Detail -



Headlee Millage Roll-Back Formula

HEADLEE MAXIMUM MILLAGE ROLL-BACK FORMULA:

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

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

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

	<u>OPERATING</u>	<u>REFUSE</u>
CURRENT STATE INFLATION RATE:	1.0510	1.0510
MAXIMUM LEGAL MILLAGE RATE:	15.0000	3.0000
PREVIOUS YEAR MAXIMUM RATE:	10.3410	2.0661
CURRENT YEAR REDUCTION FRACTION:	0.9969	0.9969
MAXIMUM OPERATING RATE:	10.3089	2.0596

TRUTH IN TAXATION MILLAGE ROLL-BACK FORMULA:

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

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

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

	<u>OPERATING</u>	<u>REFUSE</u>
PREV OPERATING RATE:	10.3410	2.0661
CURR TAX RATE FRACTION:	0.9485	0.9485
CURR OPERATING RATE:	9.8089	1.9598
No inflation-rate increase:	11.3128	2.2605
With inflation-rate increase:	11.3128	2.2605

NET IMPACT ON TAX REVENUE:

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

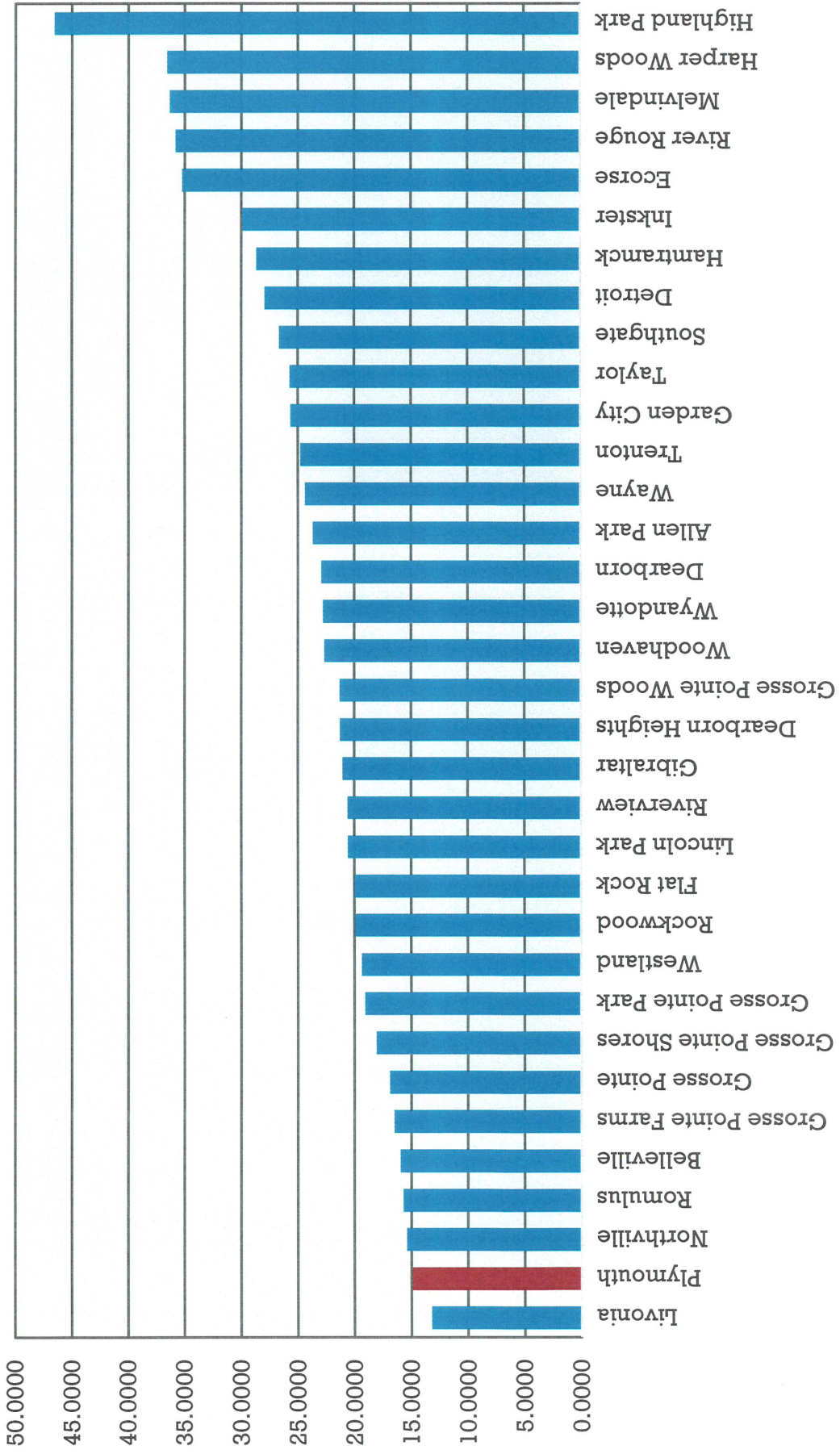
The Truth-in-Taxation Formula indicates the actual operating millage rate which may be levied for the next fiscal year without calling a special public hearing to consider a tax increase by raising the millage rate within the Headlee-formula maximum limit. Because the City currently establishes its annual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

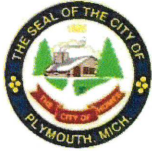
	2022		2023	
	TV	TAXES	TV	TAXES
Typical Residential Taxpayer	\$100,000	\$4,231.71	\$105,100	\$4,468.23
Typical Comm/Ind Taxpayer	\$150,000	\$9,047.57	\$157,650	\$9,540.05

Proposed Millage Levy

2024				
MILLAGE LEVY DESCRIPTION	EXISTING MILL RATE	PROPOSED MILL RATE	ESTIMATED 2024 TAXES	ESTIMATED 2024/25 BUDGET
General Operating Levy	10.3410	10.3089	\$7,160,024	\$7,088,400
General Obligation Bond Street Levy	2.7300	1.9500	\$1,394,665	\$1,380,700
Waste & Recycling Operating Levy	1.8200	1.8200	\$1,264,077	\$1,251,400
TOTAL GENERAL OPERATING LEVY	14.8910	14.0789	\$9,818,766	\$9,720,500
DDA Operating Levy Homestead & Non-Homestead Properties	26.5688	25.7567	\$1,265,053	\$1,252,400
DDA Debt Levy Homestead Properties	0.0000	0.0000	\$0	\$0
Non-Homestead Properties	0.0000	0.0000	\$0	\$0
TOTAL DDA LEVIES	26.5688	25.7567	\$1,265,053	\$1,252,400
Brownfield Operating Levy	29.2663	29.2342	\$604,120	\$598,000
TOTAL BROWNFIELD OPERATING LEVY	29.2663	29.2342	\$604,120	\$598,000
School Operating & Debt Levy	10.0000	10.0000	\$16,681,315	---
Intermediate School Levy	5.4275	5.4275	\$3,769,658	---
Community College Levy	0.2070	2.2700	\$1,576,624	---
County Operating & Debt Levy	7.9798	7.9798	\$5,542,353	---
Detroit Zoo/Detroit DIA	0.2978	0.2978	\$206,836	---
Library Operating & Debt Levy	1.4280	1.4280	\$1,021,324	---
TOTAL NON-CITY OPERATING LEVIES	25.3401	27.4031	\$28,798,111	---

2023 Total Millage Rate Comparison





Tax Abatement and Tax Capture

Tax Abatements

The City of Plymouth has utilized various state laws designed to promote the development of businesses and industries. Historically, the City has implemented up to four personal property abatements involving two industrial establishments under Act 198 of 1974, as amended. These abatements allow industries to expand their operations while paying taxes at a reduced rate, effectively 50% of the normal levy rate. Abatements are applicable to both commercial and industrial properties and can now be granted for periods not exceeding 12 years. Unlike laws facilitating tax capture, abatements decrease the tax levies that would otherwise be collected by the City, assuming the developments would have proceeded without the abatement.

Downtown Development Authority (DDA) Tax Capture

In addition to offering abatements, the City of Plymouth promotes property development and re-development through the operations of the Downtown Development Authority (DDA) and the Brownfield Re-Development Authority (BRA). DDA statutes allow for the redirection of a portion of taxes that would typically go to each of the taxing authorities into the DDA to fulfill the purposes outlined in their approved plan, endorsed by both the DDA Board and the City Commission.

The DDA plan for the City of Plymouth primarily focuses on downtown parking needs and beautification projects. Originally, the plan was formulated to address debt retirement associated with the construction of the existing parking deck in 1982 and the sale of bonds for the streetscape improvement project initiated in 1994. Later, in late 2006, the plan was amended to offer more flexibility in fund utilization within the DDA and extend the term of the tax capture until December 31, 2033.

The amount of tax revenue diverted to the DDA typically correlates with the increase in taxable value of the DDA district since its inception. The taxable value of the district at its outset is termed as the "base value," while the difference between the current taxable value and the base value in any subsequent year is termed as the "captured value." DDA revenues are determined by applying eligible millage rates of all taxing authorities to the captured value.

With the implementation of Proposal "A" in 1994, local and intermediate school taxes were exempted from the DDA's tax capture, except in cases where prior contractual obligations existed. Under this provision, the City could continue capturing school taxes until the existing debt from the 1994 bond sale was settled during the 2008/09 fiscal year. Starting from the 2009/10 fiscal year, the DDA could no longer capture any school or intermediate school taxes to fulfill the purposes of its plan. Additionally, in late 2016, Public Act 506 was enacted, permitting libraries to exempt themselves from DDA tax capture. However, due to outstanding public debt related to DDA projects, this ability is suspended until the debt expires in 2024/25. The extension of the DDA's lifespan will facilitate the ongoing maintenance of streetscape and other improvements within the DDA district, as well as support the

maintenance and further development of parking facilities to serve both the district and the entire City.

Brownfield Re-Development Authority (BRA) Tax Capture

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

In the summer of 2003, the first of six projects was approved under Act 381 of 1996, offering a means for environmental cleanup of Brownfield sites. Five of these projects involved tax capture, with two in FY 2005/06, one in FY 2006/07, and a fourth in FY 2007/08. However, the fourth project was rescinded in 2014 due to inaction following the 2008 recession. The fifth project, the Starkweather School project, was approved by the Brownfield Redevelopment Authority and the City Commission in 2016. The most recent project is the Townes at Mill Street by Pulte Homes, approved in 2019, which is redeveloping the former Bathey Manufacturing site.

None of the projects has been authorized to capture any school taxes, as such authorization can only be granted at the state level.

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

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

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

Tax Abatements and Tax Capture for Fiscal Year 2024 / 2025

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

is less than 2/10 of 1% of the total SEV of the City. Under the statute, the City could grant abatements up to 5% of the City SEV.

For the 2024 tax year the DDA will capture \$62,988,659 in taxable value, subject to the process of tax appeals and reclassification of personal property accounts within the DDA. Total captured taxes have increased from \$599,745 in the 1998/1999 fiscal year to a high of \$1,110,546 in the 2008/09 fiscal year, the last year permitted for the capture of school taxes related to the final payment of outstanding debt on projects that were in existence when the law was changed in 1994. Net captured taxes for the current fiscal year are projected to be \$1,202,697 but the anticipated levy in the new 2024/25 fiscal year is expected to increase to a new high of \$1,265,053 due to additions in the DDA district.

Under the current DDA plan, the City's General Fund is set to forfeit \$506,327 in tax revenue to the DDA. However, due to the capability to capture from other taxing entities, \$573,561 in taxes can be reinvested into the City's downtown. Additionally, the DDA will capture \$89,390 from the Street Debt Retirement Funds and \$95,775 from the Waste and Recycling Fund.

The initial impact of tax capture resulting from Brownfield projects occurred during the 2005 tax levy. Captured tax value for 2005 totaled \$2,263,816, resulting in a relinquishment of \$24,899 in operating taxes from the General Fund. By 2008, the captured value had peaked at an all-time high of \$17,458,609. However, due to the prolonged slump in the housing market, captured values steadily declined each year thereafter, reaching a low of \$10,934,970 for the fiscal year 2013/14. They rebounded to \$13,932,015 in the 2016/17 fiscal year. With the finalization of the Daisy Square tax capture in June of 2017, the 2017/18 tax capture was reduced to a new low of \$979,756. Since that fiscal year, there has been a steady increase in value. The tax capture for 2024/25 will again increase to \$20,664,849 with completion for the Starkweather School property and the Pulte Project Phase One completion.

To date, there has been approximately \$4,449,060 in captured taxes from the six projects that have been reinvested in site remediation. Additionally, the City has received a \$1,000,000 grant from the State of Michigan Department of Environment, Great Lakes and Energy (EGLE) to assist with the Townes at a Mill Street Project.

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



State-Shared Revenues

Each local governmental unit receives a share of certain state-collected revenues, as provided for in the Michigan Constitution. This includes a local share of sales tax and gas & weight taxes. Until 2011, an additional share of sales tax was also provided by state statute. However, in 2010, the statutory portion of the sales tax was eliminated in favor of a "best practices" incentive program, initially known as EVIP – Economic Vitality Incentive Program. This program encourages municipalities to consolidate services to reduce redundancy and excess expenses in providing public services.

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

The City's population had declined over several decades from a high of more than 11,000 in 1950. The population count for 1990 was 9,560, for 2000 was 9,022, and for 2010 was 9,132, marking a 1.2% increase over the 2000 count, the first increase since 1950. The City's population again increased with the 2020 census to 9,370, which represented a 2.6% increase over the 2010 count and a 3.8% increase from the 2000 count.

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

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

The change in population resulting from the 2020 census directly impacts both the constitutional share of the sales tax and the distribution of gas and weight taxes in future budgets until the next census occurs in 2030.

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

combined state revenues of constitutional sales tax and EVIP distributions increased to a total of \$819,153 in fiscal year 2014/15, but then declined for fiscal year 2015/16 to \$810,982. During 2016/17, revenues began to increase again, and projections for the new 2024/25 budget are expected to reach \$1,193.966.

State shared revenues constitute the second-largest funding source for the General Fund. However, since the implementation of executive order cuts by the state, this revenue has decreased from 19.4% of General Fund revenues to 8.8% of General Fund revenues for the fiscal year 2024/25 budget. The City receives a share of the following taxes from the State of Michigan:

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

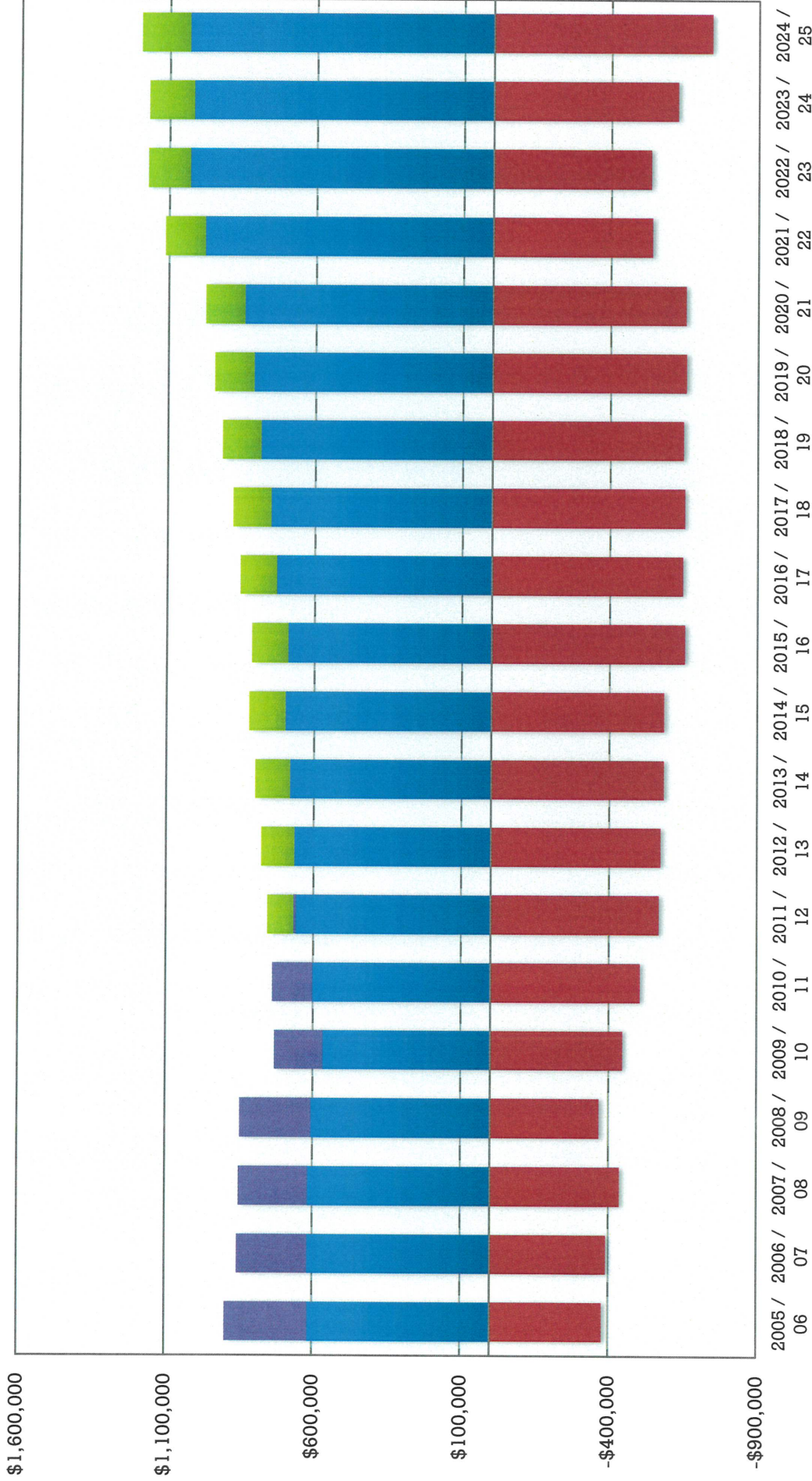
The revenue sharing population is defined by the Glenn Steil State Revenue Sharing Act of 1971, 1971 Public Act 140, as amended (MCL 141.903(1)). For the purpose of distributing revenue, population is determined based on the most recent census, adjusted by 50% for any institutional population.

- b. **State Sales Tax (Statutory):** This portion of the historical distribution was eliminated effective October 1, 2011.
- c. **EVIP/CVTRS Returns:** This state-shared revenue distribution is not linked to the state sales tax but is rather a general appropriation by the legislature, partly replacing the former statutory portion of the sales tax. Similarly, CVTRS distributions are made six times per year and are contingent upon compliance with three criteria established in Public Act 59 of 2013: (1) accountability and transparency of public information, (2) consolidation of public services with other communities, and (3) submission of a plan to address unfunded accrued liabilities, as indicated in required annual audits.
- d. **Liquor License Fees:** The City annually receives approximately \$15,000, a portion of the fees charged by the state for liquor licenses issued within its limits. In return, the City is responsible for enforcing state liquor laws within its jurisdiction, which includes conducting periodic inspections of liquor-selling establishments.
- e. **Gas & Weight Taxes:** The City receives a portion of state gasoline taxes and license plate fees based on a two-part formula:
 1. The per capita revenue share multiplied by the City population; and
 2. The per street mile revenue share multiplied by the City street miles and the urban road factor.

Gas & Weight tax revenues are specifically allocated to streets and must be accounted for in the Major Street Fund and Local Street Fund, respectively. They constitute the largest source of revenue for funding debt and operations associated with the maintenance of local roadways, aside from taxes authorized for street construction debt through voting.

Gas & Weight Tax receipts peaked during the fiscal year 2003/04 at \$525,909, then declined for six consecutive years to a low of \$461,789 during 2009-10. Subsequently, revenues increased for six years, reaching a fiscal year-end total of \$657,917 in 2015/16, before slightly decreasing to \$646,292 in 2016/17. In 2015, the Michigan State Legislature passed a \$1.2 billion road funding bill, which raised fuel taxes and registration fees starting in 2017, and allocated an additional \$600 million from the state's budget. In the inaugural year of this new program, the City experienced a 28% increase in overall street funds. For the 2024/25 fiscal year, the City of Plymouth is expected to receive an estimated \$1,124,881, based on the continuation of the additional \$600 million redirected income tax transfer and the inclusion of \$108 million in recreational marijuana tax from the law passed in 2018.

State Revenue Sharing Receipts



State-Shared Revenues

2022/23 Fiscal Year					
Distrib Month	Constit. Share	EVIP / CVTRS	CVTRS Suppl	CVTRS Public Safety	Fiscal Year Actual
8/31	179,767	22,434	0	0	202,201
10/31	187,318	23,780	0	0	211,098
12/31	177,227	23,780	0	0	201,007
2/28	171,824	23,780	0	0	195,604
4/30	149,921	23,780	0	0	173,701
6/30	163,550	23,780	0	0	187,330
TOTAL	1,029,607	141,334	0	0	1,170,941

2023/24 Fiscal Year					
Distrib Month	Constit. Share	EVIP / CVTRS	CVTRS Suppl	CVTRS Public Safety	Fiscal Year Actual
8/31	159,089	23,780	0	0	182,869
10/31	188,536	24,497	0	471	213,504
12/31	183,908	24,497	0	471	208,876
2/28	167,019	24,497	0	471	191,987
p 4/30	157,423	24,497	0	471	182,391
p 6/30	161,582	24,497	1,413	471	187,963
TOTAL	1,017,557	146,265	1,413	2,355	1,167,590

2024/25 Fiscal Year					
Distrib Month	Constit. Share	EVIP / CVTRS	CVTRS Suppl	CVTRS Public Safety	Fiscal Year Actual
p 8/31	175,708	24,497	0	472	200,677
p 10/31	184,317	25,970	0	494	210,781
p 12/31	177,182	25,970	0	494	203,646
p 2/28	174,623	25,970	0	494	201,087
p 4/30	158,107	25,970	0	494	184,571
p 6/30	162,288	25,970	4,452	494	193,204
TOTAL	1,032,225	154,347	4,452	2,942	1,193,966

"p" - projected

The State Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments as unrestricted revenues. In accordance with the State Constitution of 1963, Article IX, Section 10, as amended, constitutional revenue sharing payments are based on 15% of the 4% portion of Michigan's 6% sales tax collections. During 2011, the Michigan Legislature changed the name of "Statutory Revenue Sharing" to the Economic Vitality Incentive Program (EVIP) and changed it again during 2015 to City, Village, Township Revenue Sharing (CVTRS).

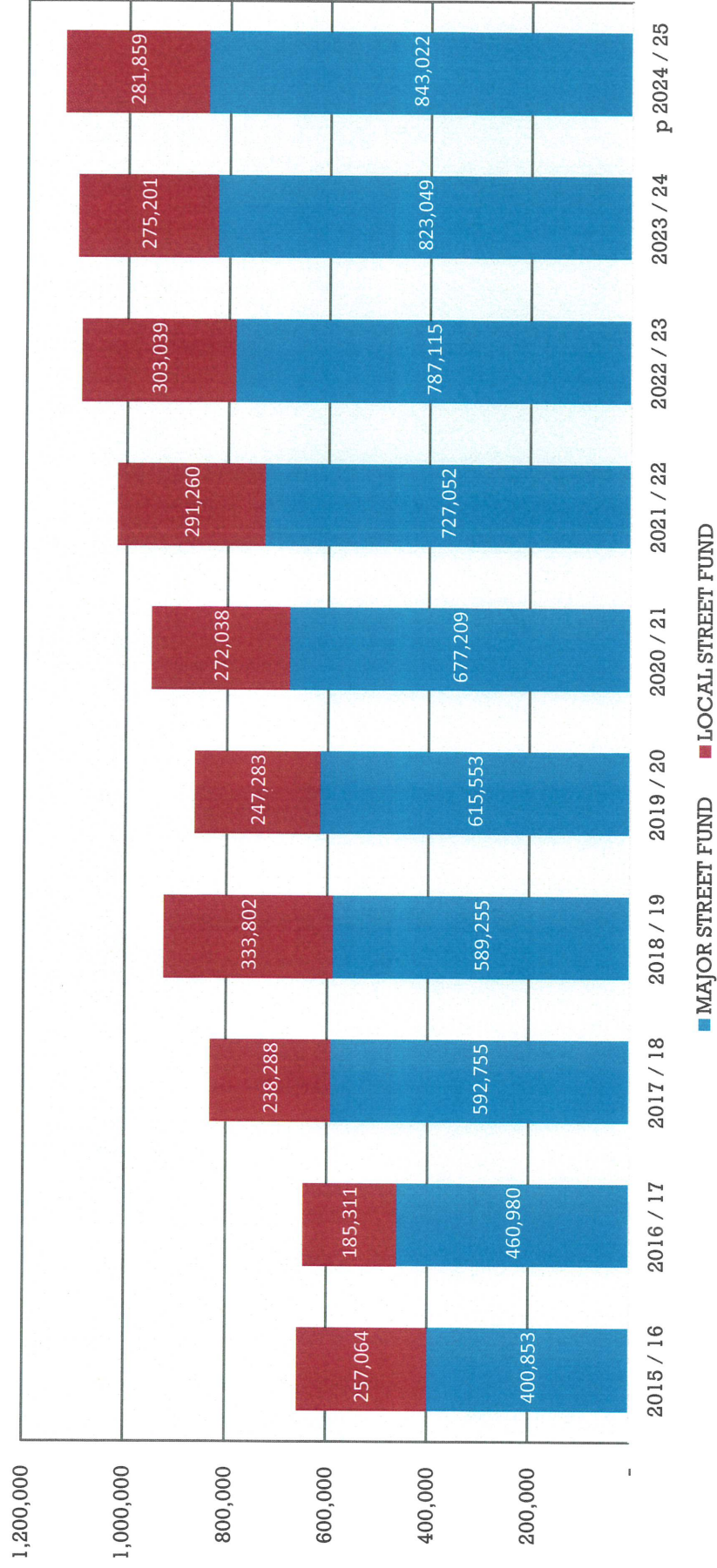
State Gas & Weight Tax Revenues

Fiscal Year	MAJOR STREET FUND					LOCAL STREET FUND					TOTAL Gas & Weight Tax Totals
	Gas & Weight Taxes	Local Rds Program	Special Distrib	Major Street Totals	Gas & Weight Taxes	Local Rds Program	Special Distrib	Local Street Totals			
	2003 / 04	362,584	11,863	-	374,447	146,663	4,799	-	151,462	525,909	
2004 / 05	349,120	11,818	-	360,938	142,080	4,809	-	146,889	507,827		
2005 / 06	344,800	11,805	-	356,605	140,312	4,803	-	145,115	501,720		
2006 / 07	340,851	11,799	-	352,650	138,595	4,797	-	143,392	496,042		
2007 / 08	335,189	11,791	-	346,980	136,273	4,793	-	141,066	488,046		
2008 / 09	322,274	11,780	-	334,054	131,103	4,792	-	135,895	469,949		
2009 / 10	316,478	11,773	-	328,251	128,749	4,789	-	133,538	461,789		
2010 / 11	321,326	11,768	-	333,094	130,750	4,788	-	135,538	468,632		
2011 / 12	343,145	12,399	-	355,544	138,071	4,988	-	143,059	498,603		
2012 / 13	346,912	12,523	-	359,435	140,090	5,028	-	145,118	504,553		
2013 / 14	360,118	12,513	21,009	393,640	144,681	5,027	11,071	160,779	554,419		
2014 / 15	367,933	12,509	-	380,442	147,847	5,026	35,067	187,940	568,382		
2015 / 16	388,349	12,504	-	400,853	156,093	5,026	95,945	257,064	657,917		
2016 / 17	448,478	12,502	-	460,980	180,286	5,026	-	185,311	646,292		
2017 / 18	539,883	12,501	40,371	592,755	217,035	5,025	16,228	238,288	831,043		
2018 / 19	576,751	12,505	-	589,255	231,749	5,025	97,028	333,802	923,057		
2019 / 20	603,046	12,507	-	615,553	242,259	5,025	-	247,283	862,836		
2020 / 21	664,703	12,507	-	677,209	267,014	5,024	-	272,038	949,247		
2021 / 22	714,375	12,677	-	727,052	286,182	5,079	-	291,260	1,018,312		
2022 / 23	774,382	12,733	-	787,115	297,943	5,096	-	303,039	1,090,154		
2023 / 24	810,315	12,734	-	823,049	270,105	5,096	-	275,201	1,098,251		
p 2024 / 25	830,287	12,734	-	843,022	276,762	5,096	-	281,859	1,124,881		

"p" - projected

Notes: Special one time distribution of \$ 32,080 received in FY 2013 / 14 for winter maintenance costs
 Annual supplemental distribution of \$ 131,012 received in FY 2014 / 15 and 2015 / 16 for road and bridge funding
 Annual supplemental distribution of \$ 153,627 received in FY 2017 / 18 and 2018 / 19 for road and bridge funding

State Gas & Weight Tax Revenues





Waste & Recycling Rate Determination

The City offers waste and recycling services to its residents. Plastic, paper, and yard waste are collected weekly, alongside the regular waste disposal schedule. In 2014, the City transitioned to an automated cart system for waste and recycling collection on a weekly basis, a change that was well received by residents. Additionally, the City periodically arranges for the disposal of brush, cut branches, and larger waste materials.

Starting from the 2009/10 fiscal year, the City was no longer responsible for long-term debt associated with the capping of a former City-operated landfill located at Chubb Road and Five Mile Road in Salem Township. However, the City may still incur future financial obligations related to the monitoring and maintenance of this former waste facility.

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

Before December 2004, the system was solely funded through taxes and the sale of bags and/or tags. In the fiscal year 1992/93, taxes covered nearly 68% of the costs, while 29% came from the sale of bags, tags, and other user charges. Since then, funding has occasionally shifted between taxes and user fees but has generally remained supported by taxes at around 2/3 of the total.

Historically, the administration aimed to align tax support with recycling service costs and landfill debt service, relying on user fees to cover waste removal costs. Recycling costs typically represented less than 20% of the total operational costs. However, following the implementation of the new contract in 2020, recycling's share of the cost has increased. Given that the millage rate for this service under Public Act 298 of 1917 is subject to Headlee rollbacks as an operating millage, it is prudent to consistently monitor the current rate structure of this fund.

It is generally recommended by the administration to decrease reliance on taxes by transitioning financing to user-based charges that more accurately reflect the total costs of providing this service.

Public Act 298 permits the levy of up to 3 mills for waste removal services. However, due to Headlee rollback provisions, the maximum authorization has been reduced from 3 mills to 2.0596 mills. In fiscal year 2014/15, the City Commission raised the levy for this service from 1.72 mills to 1.92 mills. However, due to the solid financial performance of the fund for that year and 2015/16, the millage rate was reduced to 1.82 mills for fiscal year 2016/17. Since 1993, millage rates for this service have fluctuated, ranging from a low of 1.25 mills to a high of 1.97 mills in 2006.

In April 2010, the administration transferred street sweeping and tree removal and replacement services from the Major and Local Street Funds to the Waste and Recycling Fund. This led to an increase in refuse cart rates from \$7.15 per month to \$9.42 per month, a rate that

remained steady for four consecutive fiscal years until July 1, 2013. That year, the expected increase in contract rates for waste and recycling pickup, combined with six consecutive years of reduced tax revenues, prompted an increase in the cart rate from \$9.42 per month to \$10.00 per month.

This rate persisted into fiscal year 2014/15, at which point a new, slightly lower rate of \$9.50 was introduced. This adjustment reflected lower waste removal costs and slightly higher recycling costs in the new contract. With the adoption of our most recent contract, recycling costs continued to climb, leading to the implementation of a new rate of \$10.25 beginning January 2020.

For the new fiscal year, the City still contends with financial pressures stemming from rising liabilities linked to legacy costs, alongside funding for contract cost increases included in the waste and recycling contract, renewed in 2020. Despite these challenges, the Waste & Recycling Fund has accrued a stable fund balance over the years.

Considering this financial stability, no changes are proposed to either tax rates or service charges for the current year. Our recommendation is to maintain the current millage rate of 1.82 mills, the cart rates of \$10.25 per month, and the rate of \$3.00 per bag.

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

Waste & Recycling Fund

History - Key Financial Factors

Fiscal Year Ending	INCOME				EXPENSES				RESERVES		RATES					
	Operating Taxes	Bag / Tag Revenue	Cart Revenue	Other Income	Total Income	Personnel Costs	Contract Costs	Landfill Debt	Other Costs	Total Expenses	Year End F/B	Pct. Change	Taxes	Tags	Carts per/mo	Pct. Change
2003	565,413	160,021	N/A	11,745	737,179	136,201	450,887	75,508	115,684	778,280	87,941		1.50	1.00	N/A	N/A
2004	726,023	202,097	N/A	14,486	942,606	245,462	401,019	75,508	225,903	947,892	82,655		1.80	1.50	N/A	N/A
2005	720,106	161,982	N/A	21,328	903,416	204,055	418,629	75,508	163,567	861,759	124,312		1.80	1.50	N/A	N/A
2006	715,066	13,304	206,003	37,453	971,816	215,126	427,587	75,508	217,840	936,061	160,067		1.74	1.80	6.28	N/A
2007	846,988	12,188	220,114	35,040	1,114,330	289,308	446,727	75,508	235,597	1,047,140	227,257		1.97	2.25	6.50	4%
2008	835,475	10,393	239,750	31,364	1,116,982	344,036	441,407	64,970	273,019	1,123,432	220,807		1.90	2.25	6.93	7%
2009	763,050	8,541	249,494	22,117	1,043,202	175,263	462,844	-	232,067	870,174	393,835		1.72	2.25	7.15	3%
2010	756,833	7,137	267,098	10,195	1,041,263	223,699	476,375	-	262,807	962,880	472,218		1.72	2.25	7.15	0%
2011	734,418	9,196	338,885	10,835	1,093,334	238,843	486,855	-	309,283	1,034,981	530,570		1.72	3.00	9.42	32%
2012	717,177	7,365	343,473	12,049	1,080,064	253,090	497,705	-	317,894	1,068,689	541,946		1.72	3.00	9.42	0%
2013	705,136	7,276	348,314	11,660	1,072,386	270,456	502,979	-	308,075	1,081,510	532,822		1.72	3.00	9.42	0%
2014	720,263	5,455	370,305	12,152	1,108,175	268,874	542,555	-	314,671	1,116,100	524,897		1.72	3.00	9.42	0%
2015	815,876	6,570	356,777	11,287	1,190,510	288,580	481,404	-	365,945	1,135,929	579,479		1.92	3.00	9.50	1%
2016	835,873	4,599	354,567	10,842	1,205,881	256,492	455,363	-	349,142	1,060,997	724,363		1.92	3.00	9.50	0%
2017	803,578	4,393	353,489	12,516	1,173,976	290,086	482,908	-	406,198	1,179,192	719,147		1.82	3.00	9.50	0%
2018	875,181	5,269	360,584	14,502	1,255,535	269,606	463,386	-	390,476	1,123,469	851,213		1.82	3.00	9.50	0%
2019	964,406	5,281	369,900	24,524	1,364,110	307,195	403,012	-	592,478	1,302,684	912,639		1.82	3.00	9.50	0%
2020	1,110,502	4,256	388,950	35,368	1,539,076	311,931	576,730	-	459,613	1,348,274	1,103,441		1.82	3.00	10.25	8%
2021	1,092,265	5,034	397,871	29,595	1,524,766	312,352	541,217	-	496,516	1,350,085	1,278,122		1.82	3.00	10.25	0%
2022	1,136,770	3,926	398,360	36,052	1,575,109	306,403	672,315	-	378,191	1,356,909	1,496,322		1.82	3.00	10.25	0%
2023	1,210,532	3,753	402,338	51,229	1,667,851	379,291	718,905	-	602,288	1,700,484	1,463,688		1.82	3.00	10.25	0%
*2024	1,137,185	3,183	273,213	32,570	1,446,151	233,157	337,389	-	171,532	742,078	2,200,395		1.82	3.00	10.25	0%
**2024	1,137,185	4,775	409,820	48,855	1,600,635	349,736	506,084	-	257,297	1,113,117	1,983,839		1.82	3.00	10.25	0%
PROPOSED 2025	1,280,210	5,000	415,050	90,735	1,790,995	400,950	750,000	-	679,960	1,830,910	1,943,924		1.82	3.00	10.25	0%

* Through first eight months of fiscal year 2023 / 24

** Projected through June 30, 2024



Water & Sewer Rate Determination

The Great Lakes Water Authority (GLWA), formerly known as the Detroit Water and Sewer Department (DWSD), conducts an annual review and adjustment of its rates for all services early each year, with the changes taking effect at the beginning of the City's fiscal year on the first of July. In the 2014/15 fiscal year, DWSD initiated a new rate structure proposal aimed at simplifying and stabilizing future customer rates. This new structure, based on average historical costs, was originally intended to remain constant for a three-year period until fiscal year 2016/17. However, due to the significant shift in rate structuring and the impact of the Detroit bankruptcy proceedings on DWSD, the feasibility of maintaining fixed rates for three years was already in doubt.

The rates that became effective on July 1, 2014, resulted in a 5.3% increase for water charges and a 0.88% increase for sewer charges. However, over the following two years, sales volumes from GLWA experienced a notable decline for various reasons, including weather conditions, customer response to rate hikes, and increased ecological awareness.

In response to reduced consumption and the lack of stabilizing funding within the system, further adjustments to the financing system have been implemented. These adjustments include a 20% shift in revenues from the commodity-based charge system (based on water and sewer consumption rates) to the fixed-cost system, along with the establishment of overall rate goals aiming to generate 4% increases in revenue requirements.

Following the rate adjustment, the City of Plymouth experienced a significant 78% increase in fixed monthly fees, while the commodity rate decreased by 23%. As a result, our total fixed charges now constitute 60% of the total charges, with the commodity rate comprising the remaining 40%. Initially, the GLWA aimed to transition gradually to a 100% fixed-rate structure to enhance their revenue estimates. However, there has been no indication of this transition occurring in the immediate future.

The annual cost to the City for water and wastewater removal services from GLWA amounts to approximately \$2.9 million, representing about 59% of the total Water and Sewer Fund budget of \$5 million. The remaining portion of the water and sewer budget is allocated to various expenses, including local staffing for maintenance of services and mains within the City, debt service on \$205,000 of outstanding bonds, funding of capital infrastructure projects, the purchase of an additional 13 cubic feet of sewer capacity from WTUA (Western Townships Utilities Authority), and the maintenance of essential cash reserves due to the capital-intensive nature of these services.

In recent years, the City Commission has prioritized establishing rates that not only keep pace with the cost increases passed on by Detroit and Wayne County (now GLWA) but also allow for the accumulation of reserves. These reserves serve to offset unforeseen expenditures and provide funding for capital improvements to infrastructure, particularly in connection with the City's street reconstruction program.

The fiscal year-end cash reserves have shown significant growth, increasing from \$63,593 on June 30, 2000, to \$1,778,628 on June 30, 2023. During the current 2023/24 fiscal year, water

and sewer operations will transfer \$800,000 to the Water and Sewer Capital Improvement Fund, partly to facilitate repairs and replacement of both water and sewer mains as part of the 2023 street construction plan. An additional \$870,000 is budgeted in the 2024/25 budget to provide essential capital funding to support construction projects related to the 2019 street construction bond ballot proposal.

The following page contains the recommendation from the City Administration, which is based on updated data through March 2024. This recommendation will be presented to the City Commission during a regular Commission meeting scheduled for June 3, 2024. The recommendation advises the adoption of the proposed rate increase of \$0.62 per thousand gallons of water consumed.

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

	R-T-S Charge	Water Charge	Sewer Charge	Total Charge
Existing Average Costs	\$11.56	\$116.64	\$149.76	\$277.96
Proposed Average Costs	\$11.56	\$122.76	\$154.80	\$289.12

Effective July 1, 2024

City of Plymouth Water and Sewer Rate Card # 27					
<u>Water Rate</u>		<u>Sewer Rate</u>		Minimum Billing: 4,000 Gallons	
Per 1000 Gallons		\$6.82	\$8.60		
Ready to Serve Charges Quarterly Fees		Water Tap Fees <small>Plus Time and Material for City Inspections, Supervisors and Crew</small>		Sanitary Sewer Tap Fees/ Storm Sewer Tap Fees <small>Plus Time and Material for City Inspections, Supervisors and Crew</small>	
Meter Size	Charge	Tap Size	Charge	Tap Size	Charge
		Up to and including 1" Tap		Up to and including 6" Tap	
5/8"	\$11.56		\$3,530.00		\$10,000.00
3/4"	\$13.00	1.5" Tap	\$3,750.00	8" Tap	\$25,000.00
1"	\$19.76	2" Tap	\$6,515.00	10" Tap	\$40,000.00
1.5"	\$39.65	3" Tap	\$11,410.00	12" Tap	\$55,000.00
2"	\$62.92	4" Tap	\$19,274.00	14" Tap	\$70,000.00
3"	\$117.96	6" Tap	\$38,792.00		
4"	\$185.22	8" Tap	\$50,000.00		
6"	\$389.20	<i>For Sizes Not Listed Multiply Tap Diameter By \$8125.00</i>			

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

ADDITIONAL SEWER FEES

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

CONSTRUCTION PURPOSES

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

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

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

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

TAPS RESTRICTED

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

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

Water / Sewer Rate Analysis

Rate or Cost Item	Rate / Cost Charged as of 07/01/23 per Mcf	Proposed Rate Charged as of 07/01/24 per Mcf	Rate / Cost Increase per Mcf	Rate / Cost Increase Converted per 1000 gallons	Estimated Usage Gallons X 1000	Cost Inc / (Dec) from prior year	Rate Inc / (Dec) Required	% Increase over Prior Year
Water Usage Rate	\$ 11.10	\$ 11.58	\$ 0.48	\$ 0.06417	310,000			
Water Usage Rate Converted to Fixed Costs	\$ 495,060	\$ 516,468	\$ 21,408	N/A	N/A	\$ 21,408		4.32%
Fixed Water Charge	\$ 753,600	\$ 770,400	\$ 16,800	N/A	N/A	\$ 16,800		2.23%
Sewer Usage Rate	\$ -	\$ -	\$ -	\$ -	305,000			
Sewer Usage Rate converted to Fixed Cost	\$ 1,509,934	\$ 1,509,934	\$ -	N/A	N/A	\$ -		0.00%
Fixed Administrative Costs	\$ -	\$ -	\$ -	N/A	N/A	\$ -		
Fixed Excess Flow Charges	\$ -	\$ -	\$ -	N/A	N/A	\$ -		
TOTAL RATE/FIXED COST CHANGES	\$ 2,758,594	\$ 2,796,802	\$ 38,208			\$ 38,208	\$ 0.12	1.39%
OTHER OPERATING COST CHANGES	\$ 2,422,445	\$ 2,507,231	\$ 84,786	N/A	N/A	\$ 84,786	\$ 0.27	3.50%
DEBT SERVICE COSTS								
1999 A Revenue Bonds	\$ -	\$ -	\$ -			\$ -		
1999 B Revenue Bonds	\$ -	\$ -	\$ -			\$ -		
1999 C Revenue Bonds	\$ -	\$ -	\$ -			\$ -		
2003 LTGO Bonds	\$ -	\$ -	\$ -			\$ -		
2012 LTGO Refunding Bonds	\$ -	\$ -	\$ -			\$ -		
2015 LTGO Capital Improvement Bonds	\$ 205,000	\$ 205,000	\$ -			\$ -		
RVSDP SRF Debt	\$ 15,292	\$ 15,292	\$ -			\$ -		
WTUA Assignment of Additional Capacity	\$ 187,912	\$ 187,912	\$ -			\$ -		
TOTAL DEBT SERVICE COST CHANGES	\$ 408,204	\$ 408,204	\$ -			\$ -	\$ -	0.00%
CAPITAL OUTLAY COSTS								
Direct Funding of Capital Outlay Costs	\$ 800,000	\$ 870,000	\$ 70,000			\$ 70,000		8.75%
Estimated net change for Capital Payments	\$ -	\$ -	\$ -			\$ -		0.00%
TOTAL CAPITAL OUTLAY COST CHANGES	\$ 800,000	\$ 870,000	\$ 70,000			\$ 70,000	\$ 0.23	8.75%
AMOUNT NEEDED FOR ADDITIONAL CASH RESERV	\$ -	\$ -	\$ -			\$ -	\$ -	n/a
TOTAL RATE AND FIXED COST INCREASES						\$ 192,994	\$ 0.62	
COST INCREASE CONVERTED TO RATE /1000 GALLONS*						\$ 0.62		
CURRENT COMBINED WATER/SEWER RATE						\$ 14.80		
RATE NEEDED TO COVER 2024 / 2025 COST - INCREASE/DECREASE*						\$ 15.42	\$ 0.62	4.21%
RATE RECOMMENDED FOR 2024 / 2025						\$ 15.42	\$ 0.62	4.21%

Existing Rates:	Water - \$ 6.48	Sewer - \$ 8.32
* Proposed Changes:	Water - \$.34	Sewer - \$.28
Proposed Rate:	Water - \$ 6.82	Sewer - \$ 8.60

* Water rate increase effective as of 7/1/2024

WATER / SEWER FUND HISTORY - KEY FINANCIAL FACTORS

Fiscal Year Ending	INCOME AND RETAINED EARNINGS				MAJOR COSTS		LIQUIDITY		RATES					
	Operating Revenues	Operating Expenses	Operating Income	Net Income	Retained Earnings	Water Purchases	Sewer Charges	Capital Expenses	Year End Cash	Working Capital	Water	Sewer	Total	% Chg
1999	2,062,266	2,256,977	(194,711)	(249,571)	991,556	437,280	591,025	230,299	122,627	348,673	2.21	2.81	5.02	27%
2000	2,542,426	2,178,416	364,010	(254,395)	1,245,951	449,646	587,465	498,218	63,593	757,217	2.36	3.10	5.46	9%
2001	2,618,902	2,287,079	331,823	164,644	1,410,595	464,919	700,286	274,433	276,965	974,064	2.59	3.41	6.00	10%
2002	2,658,255	2,360,052	298,203	168,351	1,578,946	500,939	662,529	601,226	210,951	650,258	2.97	3.92	6.89	15%
2003	3,187,916	2,681,534	506,382	354,976	4,098,083	603,118	734,352	1,230,870	52,818	568,697	3.48	4.60	8.08	17%
2004	3,371,611	2,516,438	855,173	692,628	4,838,561	521,532	739,039	526,693	139,269	697,884	3.85	5.09	8.94	11%
2005	3,626,127	2,465,945	1,160,182	977,847	5,891,408	552,375	701,897	447,367	1,010,173	1,699,108	4.01	5.30	9.31	4%
2006	3,700,885	2,337,178	1,363,707	1,254,615	7,217,229	504,564	675,451	266,263	2,078,171	2,806,013	4.10	5.41	9.51	2%
2007	3,683,801	2,598,151	1,085,650	1,027,252	8,244,481	544,535	719,121	468,221	2,392,406	3,268,813	4.10	5.41	9.51	0%
2008	3,774,116	2,546,347	1,227,769	1,188,659	9,433,140	582,815	759,442	193,512	3,096,238	3,695,497	4.10	5.41	9.51	0%
2009	3,717,993	2,342,181	1,375,812	1,232,232	10,665,372	504,719	722,807	1,579,599	3,113,910	3,852,983	4.38	5.77	10.15	7%
2010	3,795,597	2,504,049	1,291,548	1,116,021	11,781,393	534,025	779,550	644,442	3,523,224	4,334,767	4.38	5.77	10.15	0%
2011	3,738,598	2,782,379	956,219	787,603	12,568,996	611,852	919,812	776,840	4,077,552	4,803,148	4.38	5.77	10.15	0%
2012	3,802,831	3,176,187	626,644	624,371	13,193,367	712,073	1,125,479	741,562	4,411,879	5,102,600	4.48	5.88	10.36	2%
2013	4,073,087	3,189,808	883,279	818,950	14,012,317	758,441	1,190,114	1,021,290	4,594,220	5,053,603	4.67	6.04	10.71	3%
2014	3,826,287	3,412,434	413,853	353,878	14,366,195	778,262	1,211,867	448,467	4,712,344	5,404,392	4.75	6.14	10.89	2%
2015	3,718,733	3,404,533	314,200	218,083	14,584,278	771,022	1,220,795	1,372,324	4,533,524	4,371,981	4.94	6.40	11.34	4%
2016	3,903,433	3,530,272	373,161	286,510	14,870,788	940,365	1,224,437	1,125,260	4,729,311	5,157,647	4.94	6.40	11.34	0%
2017	4,101,995	4,040,101	61,894	301,612	15,172,400	1,024,478	1,242,108	183,831	4,724,978	5,336,563	5.07	6.56	11.63	3%
2018	3,987,919	3,980,555	7,364	73,016	15,245,416	1,057,627	1,236,322	53,286	4,781,535	5,252,142	5.26	6.81	12.07	4%
2019	4,574,418	4,185,770	388,648	330,824	15,576,240	1,067,572	1,215,005	1,075,037	4,722,532	5,113,249	5.33	6.90	12.23	1%
2020	4,357,880	4,401,037	(43,157)	(1,085)	15,575,155	1,091,128	1,363,630	284,230	4,925,293	5,144,951	5.35	6.90	12.25	0%
2021	4,467,334	4,784,585	(317,251)	(327,701)	15,247,454	1,129,193	1,804,810	737,992	3,753,932	4,384,565	5.35	7.37	12.72	4%
2022	4,554,855	4,808,749	(253,894)	(259,642)	14,987,812	1,140,814	1,742,626	929,255	2,789,046	3,438,148	5.71	7.37	13.08	3%
2023	4,521,810	4,913,644	(391,834)	(302,932)	14,684,880	1,185,935	1,669,349	1,873,658	1,312,370	1,568,628	6.10	7.81	13.91	6%
*2024	3,502,740	2,493,934	1,008,806	985,406	16,560,561	664,288	937,077	316,706	1,971,641	2,473,732	6.48	8.32	14.80	6%
**2024	5,254,110	3,740,901	1,513,208	1,489,808	15,856,003	996,432	1,405,616	475,059	5,744,061	6,264,303	6.48	8.32	14.80	6%
PROPOSED 2025	5,152,425	4,202,640	949,785	871,245	17,431,806	1,077,740	1,405,560	690,000	5,925,306	7,434,223	6.48	8.32	14.80	0%

* Through eight months of fiscal year 2023/24
 ** Projected through June 30, 2024

Water Usage / Wasterwater Flow

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

	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22	2022 / 23	2023 / 24
July	4,402.2	4,367.1	5,405.5	5,225.7	5,526.2	5,031.9	6,005.4	4,708.5	5,325.0	5,040.3
August	4,253.9	4,703.1	5,073.6	5,096.0	4,862.5	5,148.0	5,795.5	5,062.4	5,157.0	4,715.8
September	3,637.3	4,120.5	4,353.5	4,682.9	4,172.2	4,147.2	4,602.7	4,501.6	4,626.7	4,360.0
October	3,187.4	3,536.9	3,416.3	3,732.0	3,396.9	3,688.9	3,489.6	3,330.0	3,782.4	3,416.9
November	2,870.0	2,891.3	2,792.8	2,934.7	2,967.7	3,341.4	2,918.8	2,943.0	2,987.0	2,912.2
December	2,914.1	2,891.7	3,117.3	3,280.2	3,174.1	3,539.3	3,004.4	3,073.1	3,002.9	2,972.4
January	3,035.3	3,039.6	3,054.2	3,280.0	3,237.7	3,240.7	3,013.8	3,166.3	2,934.7	3,248.6
February	2,993.2	2,798.0	2,772.4	2,750.4	3,218.3	2,859.4	3,150.3	2,835.0	2,661.0	2,882.1
March	3,208.3	2,911.9	2,976.7	3,220.5	3,109.7	2,902.4	3,139.6	2,868.9	2,824.7	2,944.4
April	2,765.9	2,937.8	2,903.0	2,967.2	2,885.8	2,618.8	2,946.2	2,960.0	2,759.3	2,888.5
May	3,248.6	3,703.6	3,418.0	3,662.6	3,285.6	3,136.6	3,979.8	3,746.1	3,378.9	3,701.6
June	3,463.2	5,198.7	5,085.5	4,765.2	3,771.4	5,075.0	4,915.5	4,984.3	5,691.2	5,197.0
TOTAL	39,979.4	43,100.2	44,368.8	45,587.4	43,608.1	44,729.6	46,961.6	44,179.2	45,130.9	44,279.8
Average	3,331.6	3,591.7	3,697.4	3,799.0	3,634.0	3,727.5	3,913.5	3,681.6	3,760.9	3,690.0

* volumes shown in bold italic have been estimated

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

	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22	2022 / 23	2023 / 24
July	32,930.7	32,668.1	40,435.8	39,090.8	41,338.7	37,641.1	44,923.4	35,221.9	39,833.7	37,704.0
August	31,821.3	35,181.5	37,953.1	38,120.6	36,373.9	38,509.6	43,353.2	37,869.3	38,577.0	35,276.4
September	27,208.8	30,823.4	32,566.4	34,880.8	31,210.1	31,023.1	34,430.5	33,674.2	34,610.3	32,615.0
October	23,843.3	26,457.8	25,555.6	27,917.2	25,410.5	27,594.8	26,104.0	24,910.1	28,293.9	25,560.3
November	21,469.0	21,628.4	20,891.5	21,953.0	22,199.9	24,995.3	21,834.1	22,015.1	22,344.4	21,785.0
December	21,798.9	21,631.4	23,319.0	24,537.5	23,743.9	26,475.7	22,474.4	22,988.3	22,463.2	22,235.1
January	22,705.6	22,737.7	22,846.9	24,610.8	24,219.2	24,242.1	22,544.7	23,685.5	21,953.2	21,300.8
February	22,390.6	20,930.4	20,738.9	20,574.4	20,747.9	21,389.7	23,565.8	21,207.2	19,905.4	21,559.5
March	23,999.7	21,782.5	22,267.2	24,091.0	22,713.5	21,711.4	23,485.8	21,460.8	21,130.1	22,025.6
April	20,690.3	21,976.2	21,715.9	22,196.1	21,962.7	19,589.9	22,039.0	22,142.3	20,640.9	21,607.4
May	24,301.2	27,704.8	25,568.3	27,398.1	26,890.4	23,463.3	29,770.9	28,022.7	25,276.2	27,689.9
June	25,906.5	38,888.9	38,042.1	35,646.1	37,525.7	37,963.5	36,770.4	37,285.1	42,573.3	38,876.2
TOTAL	299,065.9	322,411.0	331,900.8	341,016.5	334,336.6	334,599.8	351,296.2	330,482.5	337,601.6	331,235.3
Average	24,922.2	26,867.6	27,658.4	28,418.0	27,861.4	27,883.3	29,274.7	27,540.2	28,133.5	27,602.9

* volumes shown in bold italic have been estimated

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

	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22	2022 / 23	2023 / 24
July	26,785.0 ▼	23,673.0 ▼	33,747.0 ▲	30,679.0 ▲	34,065.0 ▲	30,520.0 ▼	39,831.0 ▲	35,669.0 ▼	34,820.0 ▼	20,848.0 ▼
August	26,179.0 ▼	29,490.0 ▲	31,324.0 ▲	29,093.0 ▲	33,635.0 ▲	29,676.0 ▼	31,508.0 ▲	27,600.0 ▼	26,861.0 ▼	24,279.0 ▼
September	31,506.0 ▲	29,198.0 ▲	41,131.0 ▲	34,004.0 ▲	33,736.0 ▼	30,534.0 ▼	36,793.0 ▲	31,162.0 ▼	36,494.0 ▲	31,778.0 ▼
October	29,515.0 ▼	32,481.0 ▼	33,810.0 ▲	36,488.0 ▲	31,576.0 ▼	32,915.0 ▲	38,886.0 ▲	35,569.0 ▼	34,094.0 ▼	30,097.0 ▼
November	19,699.0 ▼	23,081.0 ▲	22,253.0 ▼	22,991.0 ▼	23,411.0 ▲	19,556.0 ▼	22,748.0 ▼	20,440.0 ▲	24,465.0 ▲	23,769.0 ▼
December	18,961.0 ▼	19,400.0 ▲	21,889.0 ▲	21,511.0 ▲	19,975.0 ▼	21,679.0 ▲	19,664.0 ▼	20,777.0 ▲	19,389.0 ▼	16,213.0 ▼
January	19,466.0 ▼	21,490.0 ▲	22,622.0 ▲	25,772.0 ▲	21,344.0 ▼	21,745.0 ▲	17,500.0 ▼	20,680.0 ▼	20,100.0 ▼	17,954.0 ▼
February	20,766.0 ▲	17,499.0 ▼	17,415.0 ▼	17,751.0 ▼	19,655.0 ▲	19,688.0 ▲	17,486.0 ▼	20,155.0 ▲	17,728.0 ▼	18,165.0 ▲
March	18,965.0 ▼	18,092.0 ▼	17,175.0 ▼	19,201.0 ▲	18,619.0 ▼	20,570.0 ▲	21,109.0 ▲	19,412.0 ▼	17,051.0 ▼	19,190.7 ▼
April	22,921.0 ▼	22,404.0 ▼	22,252.0 ▼	21,913.0 ▼	21,443.0 ▼	18,985.0 ▼	19,888.0 ▲	21,418.0 ▲	21,757.0 ▲	21,021.0 ▼
May	18,429.0 ▼	21,124.0 ▲	18,746.0 ▼	20,056.0 ▲	20,920.0 ▲	15,394.0 ▼	19,375.0 ▲	17,397.0 ▼	17,119.0 ▼	17,963.7 ▼
June	23,823.0 ▼	25,436.0 ▲	26,123.0 ▼	25,311.0 ▼	21,900.0 ▼	22,580.0 ▲	24,698.0 ▲	22,424.0 ▼	23,234.0 ▲	23,452.0 ▼
Total	277,015.0	283,368.0	308,487.0	304,770.0	300,279.0	283,812.0	313,736.0	292,703.0	293,112.0	264,730.3
Average	23,084.6	23,614.0	25,707.3	25,397.5	25,023.3	23,651.0	26,144.7	24,391.9	24,426.0	22,060.9
Rates										
Water	\$ 4.94	\$ 4.94	\$ 5.07	\$ 5.26	\$ 5.33	\$ 5.33	\$ 5.35	\$ 5.71	\$ 6.10	\$ 6.48
Sewer	\$ 6.40	\$ 6.40	\$ 6.56	\$ 6.81	\$ 6.90	\$ 6.90	\$ 7.37	\$ 7.37	\$ 7.81	\$ 8.32

* volumes shown in bold italic have been estimated

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

	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22	2022 / 23	2023 / 24
July	6,145.7	8,995.1	6,688.8	8,411.8	7,273.7	7,121.1	5,092.4	(447.1)	5,013.7	16,856.0
August	5,642.3	5,691.5	6,629.1	9,027.6	2,738.9	8,833.6	11,845.2	10,269.3	11,716.0	10,997.4
September	(4,297.2)	1,625.4	(8,564.6)	876.8	(2,525.9)	489.1	(2,362.5)	2,512.2	(1,883.7)	837.0
October	(5,671.7)	(6,023.2)	(8,254.4)	(8,570.8)	(6,165.5)	(5,320.2)	(12,782.0)	(10,658.9)	(5,800.1)	(4,536.7)
November	1,770.0	(1,452.6)	(1,361.5)	(1,038.0)	(1,211.1)	5,439.3	(913.9)	1,575.1	(2,120.6)	(1,984.0)
December	2,837.9	2,231.4	1,430.0	3,026.5	3,768.9	4,796.7	2,810.4	2,211.3	3,074.2	6,022.1
January	3,239.6	1,247.7	224.9	(1,161.2)	2,875.2	2,497.1	794.7	3,005.5	1,853.2	6,346.8
February	1,624.6	3,431.4	3,323.9	2,823.4	1,092.9	1,731.7	6,079.8	1,052.2	2,177.4	3,394.5
March	5,034.7	3,690.5	5,092.2	4,890.0	4,094.5	1,141.4	2,376.8	2,048.8	4,079.1	2,834.9
April	(2,230.7)	(427.8)	(536.1)	283.1	519.7	604.9	2,151.0	724.3	(1,116.1)	586.4
May	5,872.2	6,580.8	6,822.3	7,342.1	5,970.4	8,069.3	10,395.9	10,625.7	8,157.2	9,726.3
June	2,083.5	13,452.9	11,919.1	10,335.1	15,625.7	15,383.5	12,072.4	14,861.1	19,339.3	15,424.2
Total	22,050.9	39,043.0	23,413.8	36,246.5	34,057.6	50,787.8	37,560.2	37,779.5	44,489.6	66,505.0
Average	1,837.6	3,253.6	1,951.2	3,020.5	2,838.1	4,232.3	3,130.0	3,148.3	3,707.5	5,542.1
% unbilled	7%	12%	7%	11%	10%	15%	11%	11%	13%	20%

* volumes shown in bold italic have been estimated



Street Repair Program

The condition of the City's roads plays a pivotal role in both the City's aesthetic appeal and the safety of its residents. Historically, the state has allocated some funds to cities for road maintenance. However, these funds have fallen short of covering routine tasks such as snow removal, surface patching, and drain cleaning. Consequently, the City has had to allocate a portion of its general revenues to support routine street maintenance. For more extensive street reconstruction projects, the burden has typically fallen on local taxpayers, with occasional assistance from limited grant opportunities provided by federal or state funding.

In 1995, the City conducted a comprehensive Capital Improvement Street Inventory to establish a long-term roadmap for street construction. The study assessed the condition of the City's 32 miles of streets and outlined a projected timeline for future projects.

According to the plan, roughly half of all City streets required reconstruction within the first ten years, with the remaining street network necessitating a similar major investment in the subsequent decade. The estimated cost for the initial ten-year phase was \$5,700,000, and \$6,300,000 for the second ten-year phase. However, the original scope of work primarily focused on milling and recapping streets, with insufficient provision for the replacement of water and sewer utility infrastructure, and minimal repairs to the street system's base. To address this critical need, the City had two financing options: special assessments or a millage approved by voters.

The First Ballot Proposal

In 1996, the City Commission proposed a ballot initiative for the November 5 General Election, allowing the issuance of bonds to fund the street repair program and the imposition of additional millage to cover bond payments. This decision followed extensive deliberations among City officials and citizens regarding the merits of bond financing versus special assessments. The majority of voters favored bonds supported by millage over special assessments for street repairs, approving the proposal with a vote of 2,743 YES to 1,268 NO—a margin of 68% to 32%.

The authorization from the November 1996 ballot permitted the issuance of up to \$12,000,000 in bonds, which were subsequently sold in 1997, 1998, 2002, and 2004. This funding approach differed from the initial plan, as there was no seven-year gap between the first and second phases of construction. Construction remained virtually continuous from 1997 to 2006 until the available bond proceeds were exhausted.

Early into the construction process in 1997, it became evident that solely milling and capping streets would not adequately address the City's long-term street infrastructure needs. Significant replacement of water and sewer utility systems was deemed necessary alongside street reconstruction. Furthermore, a program focused solely on milling and capping would provide only short-term relief, requiring further surface repairs within five to seven years. In response to these concerns, the City Commission approved a change in the construction scope, incorporating utility and street base reconstruction to prolong the lifespan of the

repaired streets. However, due to the higher cost of this comprehensive repair program, it was not feasible to completely repair all City streets within the \$12 million approval.

By the holiday season of 2006, the original resources of the street repair program were depleted following the reconstruction of Union Street, Blunk Street, Ann Street, and Pacific Avenue. In January 2007, traffic on Sheldon Road was closed for the commencement of a two-year construction process for a new railroad underpass, utilizing the remaining \$600,000 of the City street construction funds previously reserved. This project heavily relied on City Municipal Services employees throughout its complex construction process. Due to concerns related to the underpass project, the existing street reconstruction program was suspended until a new vote of the electorate could determine its continuation.

The Second Ballot Proposal:

Continuation of the Street Construction Program

Throughout the summer and fall of 2006, the City Commission engaged in discussions regarding the proposed continuation of the street construction program. Presentations by Wade Trim Associates, the City's consulting engineers, revealed that by the conclusion of the fall 2006 construction season, approximately 13 miles of streets had been reconstructed since 1997. An additional 8.5 miles of City streets, constructed of concrete, either required no repairs or would be addressed through the City's concrete patch program. Among the remaining 10.5 miles in need of repair, City engineers identified 5.5 miles for attention within the first five years of the construction program, with the remainder slated for repair in a subsequent five-year period. It was anticipated that all City streets requiring repair would be addressed within 20 years of the program's inception.

The estimated cost to repair the remaining City streets in need amounted to \$10 million, with an additional \$5 million earmarked for water and sewer utility repairs. These costs would be financed through the issuance of \$5 million in bonds in the summer of 2008, followed by an additional \$5 million four years later. Utility replacement associated with street repairs would be funded through reserve fund balances and additional bonding, with the life expectancy of the bonds not surpassing 15 years, contingent upon anticipated interest expenses.

In 2007, the City Commission authorized a second ballot proposal for the November 6 General Election, permitting the issuance of bonds to fund a second phase of the street repair program and the imposition of additional millage to cover bond payments. This decision followed thorough discussions during budget deliberations and public presentations by the City administration. Voters supported the continuation of the street construction program with a vote tally of 1,003 YES to 613 NO—a margin of 62% to 38%.

Specifically, the November 2007 ballot authorization allowed the City to issue up to an additional \$10 million in bonds, which were subsequently sold in 2008 and 2012. Fortunately, several streets high on the priority list for repairs had already undergone sewer televising and preliminary engineering, enabling the City to commence initial construction under the second phase of the program during the summer of 2008.

The Third Ballot Proposal:

Continuation of the Street Construction Program

In early 2016, the City utilized the remaining funds from the 2012 bond sale and subsequently

began internally financing street construction projects. Upon the completion of the approved street projects 2019, it became apparent that due to diminishing reserves in the Local Street Fund, the City faced a choice: either pause local street construction until revenue from gas and weight tax replenished the reserves or seek voter approval for the continuation of the street bond program. Following extensive deliberations throughout the summer of 2019 involving City staff and engineers, the City Commission, during its meeting on August 5, 2019, approved a street bond ballot proposal to authorize the sale of up to \$12 million in bonds for street construction purposes.

On November 5, 2019, the electorate demonstrated their support for the City Street Construction Program for the third time, with a vote tallying 1,028 YES to 723 NO—a margin of 59% to 41%.

City Utility Line Replacement and County Roads

Mill Street, Sheldon Road, Ann Arbor Road, and the portion of Plymouth Road east of Mill Street fall under the jurisdiction of Wayne County for maintenance. When repaving becomes necessary, the county usually imposes a local share, which is funded either through available bond construction funds or from the City's General Fund. As a result, property owners residing on these streets receive similar treatment to those who have benefited from street reconstruction over the past decade.

Water and Sewer Lines Replacement

Historically, the costs associated with replacing water and sewer utility lines have been financed through either direct means, such as water and sewer rate increases, or indirectly through the sale of revenue bonds. While the sale of revenue bonds incurs higher overall expenses than direct funding, it allows for a more gradual increase in utility rates. Both methods distribute costs among the users who benefit from the service. However, given the substantial expenses associated with imminent improvements in the City, voter-approved bonds or limited tax general obligations bonds would be more feasible.

Over the past 15 years, the City Administration has consistently recommended financing utility improvements either directly through rates or through Limited-Tax General Obligation (LTGO) bonds when deemed necessary or desirable by the City Commission as a matter of policy. In 2012, bond rates experienced a significant decline, coinciding with the call dates for all outstanding revenue bonds. Consequently, the City Administration advised refinancing these bond issues, along with the 2003 LTGO capital improvement bonds, with a single LTGO refunding bond. This move was projected to save approximately \$274,000 in interest expenses over the remaining lifespan of these original bond issues.

For the Fiscal Year 2024/25 budget proposal, the City has allocated \$800,000 from excess water and sewer funds to cover the costs of water and sewer line replacement, aligning with the street construction initiatives.

The Existing Street Construction Program

Listed on the following pages are streets reconstructed during the construction program initiated in 1997, as well as the subsequent voter-authorized continuations of the program. Since its inception, the street construction program has proven to be one of the most effective

capital improvement programs throughout the City.

The 1997 Construction Program:

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

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

The 1998 Construction Program:

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

The 1999 Construction Program:

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

The 2000 Construction Program:

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

The 2001 Construction Program:

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

The 2002 Construction Program:

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

The 2003 Construction Program:

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

The 2004 Construction Program:

Ross.....	McKinley to South Main
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The 2005 Construction Program. No streets underwent reconstruction during the 2005 construction year. However, sewer line improvements were carried out on Jener Street, spanning from Ann Arbor Trail to Maple, and water main enhancements were installed in Riverside Cemetery. While neither of these projects required funds from the street construction program, they are noted here because the construction was authorized as an extension to prior road improvement contracts.

The 2006 Construction Program:

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

The 2007 Construction Program. No street construction occurred during the 2007 construction season, awaiting a vote in November 2007 on the continuation of the street construction program. In January 2007, construction commenced on the underpass of the C&O Railroad at its crossing with Sheldon Road. This construction was essentially completed, and Sheldon Road reopened in early December 2008. The project entailed relocating the main three-foot diameter water supply from the Detroit water system to the Sheldon Road right-of-way, constructing a new stormwater pumping station, and erecting a new railroad bridge spanning the four lanes of Sheldon Road. Funding for the project came from a federal grant and contributions from the C&O Railroad, the State of Michigan, Wayne County, Plymouth Township, and the City of Plymouth.

Phase 2 Construction

The 2008 Construction Program:

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

The 2009 Construction Program:

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

The 2010 Construction Program:

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

In summer and fall 2009, the Downtown Development Authority (DDA) initiated a \$2 million upgrade to streets and streetscape within the DDA district. This program began in March 2010 and concluded during the 2011 construction season.

2010 DDA Projects

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

The 2011 and 2012 Construction Programs. The 2008 general obligation bond issue, totaling \$5 million, was intended for construction spanning 2008 to 2012. The following outlines the additional years of work covered by this bond and the Major and Local Street Funds:

The 2011 Construction Program:

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

2011 DDA Projects

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

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

The 2012 Construction Program:

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

The 2013 Construction Program:

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

The 2014 Construction Program:

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

The 2015 Construction Program:

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

The 2016 Construction Program:

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

The 2017 Construction Program:

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

The 2018 Construction Program:

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

The 2019 Construction Program:

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

Phase 3 Construction

On April 1, 2020, the City concluded the first phase of its bond sale, which stemmed from the November 2019 vote. The City sold \$6,140,000 in bonds, accompanied by a premium of \$753,881, aimed at financing street construction initiatives. Subsequently, on April 3, 2024, the City finalized the last phase of the bond sale resulting from the 2019 vote. This sale amounted to \$5,030,000 in bonds, with an additional premium of \$389,554. These bonds will facilitate the continuation of the City's annual street construction program, while also enabling the Major and Local Street Funds to rebuild their depleted reserves.

The 2020 Construction Program:

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

The 2021 Construction Program:

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

The 2022 Construction Program:

Byron..... Main to Harvey
Union..... Penniman to Church
Rectangular Rapid Flashing Beacon (RRFB) Signals at Five Locations

The 2023 Construction Program:

Carol/S. Evergreen..... McKinley to Beech
Penniman Retaining Wall..... Harvey to Church

Street Repair Program

Table I

2020 Street Bond Issue

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

Fiscal Year	Coup Rate	Interest Due Oct 1st	Interest Due April 1st	Principal Due April 1st	Total Due	Principal Balance
2020 / 21	0.70%	109,175	109,175	\$515,000	\$733,350	\$6,140,000
2021 / 22	0.95%	98,875	98,875	535,000	732,750	5,625,000
2022 / 23	1.15%	88,175	88,175	555,000	731,350	5,090,000
2023 / 24	1.30%	77,075	77,075	580,000	734,150	4,535,000
2024 / 25	1.40%	65,475	65,475	605,000	735,950	3,955,000
2025 / 26	1.60%	53,375	53,375	625,000	731,750	3,350,000
2026 / 27	1.75%	40,875	40,875	650,000	731,750	2,725,000
2027 / 28	2.00%	31,125	31,125	670,000	732,250	2,075,000
2028 / 29	2.20%	21,075	21,075	690,000	732,150	1,405,000
2029 / 30	2.35%	10,725	10,725	715,000	736,450	715,000
Total		\$595,950	\$595,950	\$6,140,000	\$7,331,900	0

2024 Street Bond Issue

Amount:	\$5,030,000
Rate:	4.00%

Fiscal Year	Coup Rate	Interest Due Oct 1st	Interest Due April 1st	Principal Due April 1st	Total Due	Principal Balance
2024 / 25	4.00%	99,482	100,600	\$415,000	\$615,082	\$5,030,000
2025 / 26	4.00%	92,300	92,300	435,000	619,600	4,615,000
2026 / 27	4.00%	83,600	83,600	455,000	622,200	4,180,000
2027 / 28	4.00%	74,500	74,500	470,000	619,000	3,725,000
2028 / 29	4.00%	65,100	65,100	490,000	620,200	3,255,000
2029 / 30	4.00%	55,300	55,300	510,000	620,600	2,765,000
2030 / 31	4.00%	45,100	45,100	530,000	620,200	2,255,000
2031 / 32	4.00%	34,500	34,500	550,000	619,000	1,725,000
2032 / 33	4.00%	23,500	23,500	575,000	622,000	1,175,000
2033 / 34	4.00%	12,000	12,000	600,000	624,000	600,000
Total		\$585,382	\$586,500	\$5,030,000	\$6,201,882	0

GRAND TOTAL	\$1,181,332	\$1,182,450	\$11,170,000	\$13,533,782
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Street Repair Program - Debt Service

Table II

Debt Service and Millage Requirements

Value of I Mill*	Fiscal Year	1997 GO Issue	1998 GO Issue	2002 GO Issue	2004 GO Issue	2014 REF Issue	2008 GO Issue	2012 GO/REF Issue	2020 GO Issue	2024 GO Issue	TOTAL DEBT	Millage Required
388,762	2002 / 03	637,995	101,200	149,771							888,966	2.35
400,949	2003 / 04	620,300	117,800	155,725							893,825	2.31
398,602	2004 / 05	626,868	113,500	162,913	147,506						1,050,787	2.59
412,826	2005 / 06	636,525	109,100	164,725	177,008						1,087,358	2.65
440,202	2006 / 07	638,975	104,600	171,350	177,008						1,091,933	2.42
454,380	2007 / 08			177,600	432,008						609,608	1.23
459,204	2008 / 09			193,475	418,083		624,280				611,598	1.25
451,635	2009 / 10			193,275	423,083		651,805				1,240,638	2.77
439,067	2010 / 11			197,875	422,483		663,993				1,272,163	2.89
430,537	2011 / 12			197,075	436,483		475,055	353,793			1,297,550	2.91
414,693	2012 / 13				429,483		497,493	368,250			1,258,330	2.97
415,478	2013 / 14				382,541		528,618	369,150			1,248,284	3.07
426,225	2014 / 15					400,849	543,055	369,950			1,298,617	2.97
435,687	2015 / 16					408,743	366,368	580,650			1,321,748	2.91
440,812	2016 / 17					413,309	405,680	352,050			1,360,327	2.94
479,038	2017 / 18					627,732	443,118	355,750			1,385,462	2.85
503,996	2018 / 19					639,009	1,163,680	339,150			1,437,877	2.80
541,763	2019 / 20							1,115,750	733,350		1,502,830	2.68
569,073	2020 / 21							1,100,900	732,750		1,849,100	3.11
578,751	2021 / 22							1,070,600	731,350		1,833,650	2.79
610,351	2022 / 23							1,040,300	734,150		1,801,950	2.95
650,190	2023 / 24								735,950	615,082	1,774,450	2.73
694,548	2024 / 25								735,950		1,351,032	1.95
708,439	2025 / 26								731,750	619,600	1,351,350	1.91
722,608	2026 / 27								731,750	622,200	1,353,950	1.87
737,060	2027 / 28								732,250	619,000	1,351,250	1.83
751,801	2028 / 29								732,150	620,200	1,352,350	1.80
766,837	2029 / 30								736,450	620,600	1,357,050	1.77
782,174	2030 / 31								620,200	620,200	620,200	0.79
797,817	2031 / 32								619,000	619,000	619,000	0.78
813,774	2032 / 33								622,000	622,000	622,000	0.76
830,049	2033 / 34								624,000	624,000	624,000	0.75
TOTAL		3,160,663	546,200	1,763,784	3,445,683	2,489,642	6,363,143	7,416,293	7,331,900	6,201,882	36,233,989	

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

BUDGET OVERVIEWS

REVIEW SESSIONS #1 THRU # 3

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



Debt Retirement Schedule

General Debt Policy..... 87

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

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

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

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

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

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

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

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

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



City of Plymouth

Debt Management Policy

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

1. General Debt Policy

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

2. Taxpayer Equity

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

3. Uses

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

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

4. Decision Analysis

- 4.1 Whenever the city is contemplating a possible bond issue, information will be developed concerning the following four categories commonly used by rating agencies assessing the city's creditworthiness. The subcategories are representative of the types of items to be considered. The Finance Director will present this information to the City Manager:
- 4.1. a Debt Analysis
- Debt capacity analysis
 - Purpose for which debt is issued
 - Debt structure
 - Debt burden
 - Debt history and trends
 - Adequacy of debt and capital planning
 - Obsolescence of capital plant
- 4.1.b Financial Analysis
- Stability, diversity, and growth rates of tax or other revenue sources
 - Trend in assessed valuation and collections
 - Current budget trends
 - Appraisal of past revenue and expenditure trends
 - History and long-term trends of revenues and expenditures
 - Evidences of financial planning
 - Adherence to generally accepted accounting principles
 - Audit results
 - Fund balance status and trends in operating and debt funds
 - Financial monitoring systems and capabilities
 - Cash flow projections
- 4.1.c Governmental and Administrative Analysis
- Government organization structure
 - Location of financial responsibilities and degree of control
 - Adequacy of basic service provision
 - Intergovernmental cooperation/conflict and extent of duplication
 - Overall city planning efforts
- 4.1.d Economic Analysis
- Geographic and location advantages
 - Population and demographic characteristics
 - Wealth indicators
 - Housing characteristics
 - Level of new construction
 - Types of employment, industry, and occupation

- Evidences of industrial decline
- Trend of the economy

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

5. Debt Planning

5.1 Unlimited-tax general obligation bond borrowing should be planned and the details of the plan should be included in the City's Capital Improvement Plan.

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

6. Communication and Disclosure

6.1 Significant financial reports affecting or commenting on the City will be forwarded to the rating agencies. Each bond prospectus will follow the disclosure guidelines of the Government Finance Officers Association of the U.S. & Canada.

6.2 The city should attempt to develop coordinated communication processes concerning collective plans for future debt issues with all other jurisdictions with which it shares a common property tax base. Reciprocally, shared information on debt plans including amounts, purposes, timing, and types of debt would aid each jurisdiction in its debt planning decisions.

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

7.1 Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.

7.2 Generally, bonds cannot be issued for a longer maturity schedule than a conservative estimate of the useful life of the asset to be financed. The city will attempt to keep the average maturity of general obligation bonds at or below 20 years. The city will limit the total of its general obligation debt to 10% of the city's assessed value.

7.3 Whenever possible, the city will finance capital projects by using self-supporting bonds issued under Act 34 of 2001. Revenue bonds may be used because they assure the greatest degree of equity because those who benefit from a project and those who pay for a project are most closely matched.

8. Limited Tax General Obligation (LTGO) Debt

8.1 Limited tax general obligation bonds should be considered only when constraints preclude the practice of voter approved general obligation bonds. As a precondition

to the issuance of limited tax general obligation bonds, all alternative methods of financing should have been investigated. Consideration should always be given to provide a pledge of facility revenue to accompany the basic pledge of limited tax revenues.

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

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

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

8.2.c Catastrophic conditions.

9. Debt Coverage

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

Debt Coverage Example:

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

	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33	2033 / 34
GO STREET PAVING BONDS										
Issued: 4/01/2020 - \$6,140,000										
	P	605,000	625,000	650,000	670,000	690,000	715,000			
	I	130,950	106,750	81,750	62,250	42,150	21,450			
GO STREET PAVING BONDS										
Issued: 4/03/2024 - \$5,030,000										
	P	415,000	435,000	455,000	470,000	490,000	510,000	530,000	550,000	600,000
	I	200,082	184,600	167,200	149,000	130,200	110,600	90,200	69,000	24,000
LTGO PARKING PURCHASE/W-S UTILITY CAP IMP BONI										
Issued: 1/28/2015 - \$3,500,000										
	P	425,000								
	I	8,500								
Principal Total		1,445,000	1,060,000	1,105,000	1,140,000	1,180,000	1,225,000	530,000	550,000	600,000
Interest Total		339,532	291,350	248,950	211,250	172,350	132,050	90,200	69,000	24,000
ANNUAL GRAND TOTAL		1,784,532	1,351,350	1,353,950	1,351,250	1,352,350	1,357,050	620,200	619,000	624,000

* P - PRINCIPAL / I - INTEREST

Table II. General and Special Bonded Debt

Schedule by Payment Source

Payment Source	% Share	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33	2033 / 34
GO Debt Funds											
GO STREET PAVING BONDS											
Issued: 4/01/2020 - \$6,140,000	P	605,000	625,000	650,000	670,000	690,000	715,000				
	I	130,950	106,750	81,750	62,250	42,150	21,450				
GO STREET PAVING BONDS											
Issued: 4/03/2024 - \$5,030,000	P	415,000	435,000	455,000	470,000	490,000	510,000	530,000	550,000	575,000	600,000
	I	200,082	184,600	167,200	149,000	130,200	110,600	90,200	69,000	47,000	24,000
	Principal Total	1,020,000	1,060,000	1,105,000	1,140,000	1,180,000	1,225,000	530,000	550,000	575,000	600,000
	Interest Total	331,032	291,350	248,950	211,250	172,350	132,050	90,200	69,000	47,000	24,000
GO DEBT FUNDS TOTAL		1,351,032	1,351,350	1,353,950	1,351,250	1,352,350	1,357,050	620,200	619,000	622,000	624,000
DDA Operating Fund											
LTGO PARKING PURCHASE/W-S UTILITY CAP IMP BO											
Issued: 1/28/2015 - \$3,500,000	P	205,000									
	I	4,100									
	Principal Total	205,000	0	0	0	0	0	0	0	0	0
	Interest Total	4,100	0	0	0	0	0	0	0	0	0
DDA OPERATING FUND TOTAL		209,100	0	0	0	0	0	0	0	0	0
LTGO PARKING PURCHASE/W-S UTILITY CAP IMP BO											
Issued: 1/28/2015 - \$3,500,000	P	220,000									
	I	4,400									
	Principal Total	220,000	0	0	0	0	0	0	0	0	0
	Interest Total	4,400	0	0	0	0	0	0	0	0	0
WATER / SEWER OPERATING FUND TOTAL		224,400	0	0	0	0	0	0	0	0	0
PRINCIPAL GRAND TOTAL		1,445,000	1,060,000	1,105,000	1,140,000	1,180,000	1,225,000	530,000	550,000	575,000	600,000
INTEREST GRAND TOTAL		339,532	291,350	248,950	211,250	172,350	132,050	90,200	69,000	47,000	24,000
ANNUAL GRAND TOTAL		1,784,532	1,351,350	1,353,950	1,351,250	1,352,350	1,357,050	620,200	619,000	622,000	624,000

* 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	2014 / 15	
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	55,000	
I	56,896	26,168	48,281	42,642	33,442	43,114	39,824	29,619	24,232	35,596	36,941	30,240	23,189	19,124	14,864	10,334	8,264	6,099	
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	60,764	61,099	
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	390,000	730,000	895,000	955,000	835,000	895,000	625,000	
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	272,768	
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	621,558	1,240,638	1,272,163	1,297,550	1,258,330	1,298,025	897,768	
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	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	0	
RECREATION FUND																			
P	562	621	0	0	0	6,300	6,300	7,200	8,100	8,590	20,590	22,200	23,850	25,050	25,950	15,000	15,750	16,500	
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	1,830	
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	18,330	
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	10,800	11,000	
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	1,220	
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	12,220	
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	5,500	
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	610	
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	6,110	
EQUIPMENT FUND																			
P	949	1,049	987	1,034	1,032	5,336	5,337	4,800	5,400	5,700	9,700	10,850	11,400	11,950	12,550	5,000	5,250	5,500	
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	610	
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	6,110	
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	718,500	
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	283,136	
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	1,001,636	

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	2014 / 15
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	220,000
	I 160,894	154,531	48,247	42,158	37,604	31,524	26,330	26,139	19,332	15,413	6,728	2,426	0	4,276	10,366	9,218	7,951	25,768
Annual Total	361,497	378,409	165,684	159,318	154,633	148,711	147,444	156,232	151,135	147,918	92,228	87,926	0	4,276	100,362	101,367	100,100	245,768
SPECIAL ASSESSMENT 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	267,863	272,140	274,997	286,500
	I 21,184	19,546	114,646	159,248	149,966	151,162	164,603	174,790	168,322	176,873	176,563	167,123	157,015	145,829	134,018	51,819	54,777	56,630
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	283,330
Principal Total	236,617	260,640	218,736	206,810	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	446,500
Interest Total	182,078	174,077	162,893	201,506	187,771	182,685	190,933	200,929	187,664	192,268	183,290	169,649	157,015	150,105	144,374	61,037	62,727	82,617
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	466,718	403,741	410,788	502,263	425,326	429,873	529,117
Other Debt																		
LIBRARY DISTRICT	P 36,437	36,675																
	I 14,301	7,203																
Annual Total	50,738	43,878	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35TH DISTRICT COURT	P 85,936	87,226	89,380	93,037	95,106	101,691	104,738	113,679	123,283									
	I 49,243	43,988	38,799	35,007	33,451	28,886	23,643	19,194	13,471									
Annual Total	135,179	131,214	127,179	128,044	128,557	130,477	128,381	132,873	136,754	0	0	0	0	0	0	0	0	0
Principal Total	122,373	125,901	88,380	93,037	95,106	101,691	104,738	113,679	123,283	0	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	0
OTHER DEBT TOTAL	165,917	177,102	127,179	128,044	128,557	130,477	128,381	132,873	136,754	0	0	0	0	0	0	0	0	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	1,485,039	1,284,289	1,351,396	1,165,000
INTEREST GRAND TOTAL	545,278	466,994	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	365,754
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	1,530,754

* P - PRINCIPAL / I - INTEREST

Table III. History and Projections

Schedule by Payment Source

Payment Source	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	2031 / 32	2032 / 33	2033 / 34	
General Debt																				
GENERAL FUND	P	57,500	60,000																	
	I	3,758	1,275																	
Annual Total		61,258	61,275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GO DEBT FUNDS	P	660,000	715,000	545,000	605,000	1,330,000	1,510,000	1,565,000	1,590,000	1,020,000	1,060,000	1,105,000	1,140,000	1,180,000	1,225,000	530,000	550,000	575,000	600,000	
	I	253,005	232,018	212,730	193,868	172,830	339,100	288,650	236,950	184,450	331,032	291,350	246,950	211,250	172,350	90,200	89,000	47,000	24,000	
Annual Total		913,005	947,018	757,730	798,868	1,502,830	1,849,100	1,853,650	1,826,950	1,204,450	1,391,032	1,396,300	1,356,250	1,352,250	1,397,350	620,200	639,000	622,000	624,000	
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	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	0
RECREATION FUND	P	17,250	18,000																	
	I	1,127	383																	
Annual Total		18,377	18,383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WASTE / RECYCLING FUND	P	11,600	12,000																	
	I	752	255																	
Annual Total		12,352	12,255	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BUILDING FUND	P	5,750	6,000																	
	I	376	128																	
Annual Total		6,126	6,128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EQUIPMENT FUND	P	5,750	6,000	52,196	54,040	55,620	287,832	387,619	262,115	246,996	229,605	410,650	48,468	49,861	268,110	0	0	0	0	
	I	376	128	15,368	13,524	11,945	28,651	39,675	35,570	34,031	25,958	10,535	9,141	8,193	0	0	0	0	0	
Annual Total		6,126	6,128	67,564	67,564	67,564	321,547	416,270	301,790	282,566	263,636	436,607	59,003	59,003	276,303	0	0	0	0	
Principal Total		757,750	817,000	597,196	659,040	1,385,620	1,797,832	1,932,619	1,827,115	1,836,996	1,249,605	1,470,650	1,553,468	1,189,861	1,446,110	530,000	550,000	575,000	600,000	
Interest Total		259,393	234,185	228,098	207,392	184,775	372,815	317,301	276,625	220,020	365,063	317,308	259,485	220,391	180,543	90,200	69,000	47,000	24,000	
GENERAL DEBT TOTAL		1,017,143	1,051,185	825,294	866,432	1,570,394	2,170,647	2,249,920	2,103,740	2,057,016	1,614,668	1,787,957	1,412,953	1,410,253	1,628,653	620,200	619,000	622,000	624,000	

Payment Source	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	2031 / 32	2032 / 33	2033 / 34	
Non-General Debt																				
DDA OPERATING FUND	P	265,000	270,000	280,000	185,000	185,000	190,000	195,000	200,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000
	I	70,813	64,838	58,144	50,900	43,500	36,000	28,300	20,400	12,300	4,100	0	0	0	0	0	0	0	0	0
Annual Total		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	0	0	0	0
SPECIAL ASSESSMENT FUND																				
	P	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	I	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER / SEWER OPERATING FUND																				
	P	427,250	433,000	425,000	420,000	465,000	265,000	270,000	275,000	210,000	220,000	0	0	0	0	0	0	0	0	0
	I	114,128	101,383	88,900	74,150	59,600	43,600	33,850	23,600	13,000	4,400	0	0	0	0	0	0	0	0	0
Annual Total		541,378	534,383	513,900	494,150	524,600	308,600	303,850	298,600	223,000	224,400	0	0	0	0	0	0	0	0	0
Principal Total		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	0	0	0	0
Interest Total		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	0	0	0	0
NON-GENERAL DEBT TOTAL		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	0	0	0	0
Other Debt																				
LIBRARY DISTRICT																				
	P	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	I	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35TH DISTRICT COURT																				
	P	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	I	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER DEBT TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRINCIPAL GRAND TOTAL		1,450,000	1,520,000	1,302,196	1,254,040	2,035,620	2,252,832	2,397,619	2,302,115	2,251,996	1,674,605	1,470,650	1,153,468	1,189,861	1,448,110	1,225,000	530,000	550,000	575,000	600,000
INTEREST GRAND TOTAL		444,334	400,405	375,142	332,442	287,875	452,415	379,151	320,425	245,320	373,563	317,308	259,485	220,391	180,543	132,050	90,200	69,000	47,000	24,000
ANNUAL GRAND TOTAL		1,894,334	1,920,405	1,677,338	1,586,482	2,323,494	2,705,247	2,776,770	2,622,540	2,497,316	2,048,168	1,787,957	1,412,953	1,410,253	1,628,653	620,200	619,000	622,000	624,000	

* P - PRINCIPAL / I - INTEREST

Table IV. Equipment Loans and Land Contracts

Schedule By Loan / Contract

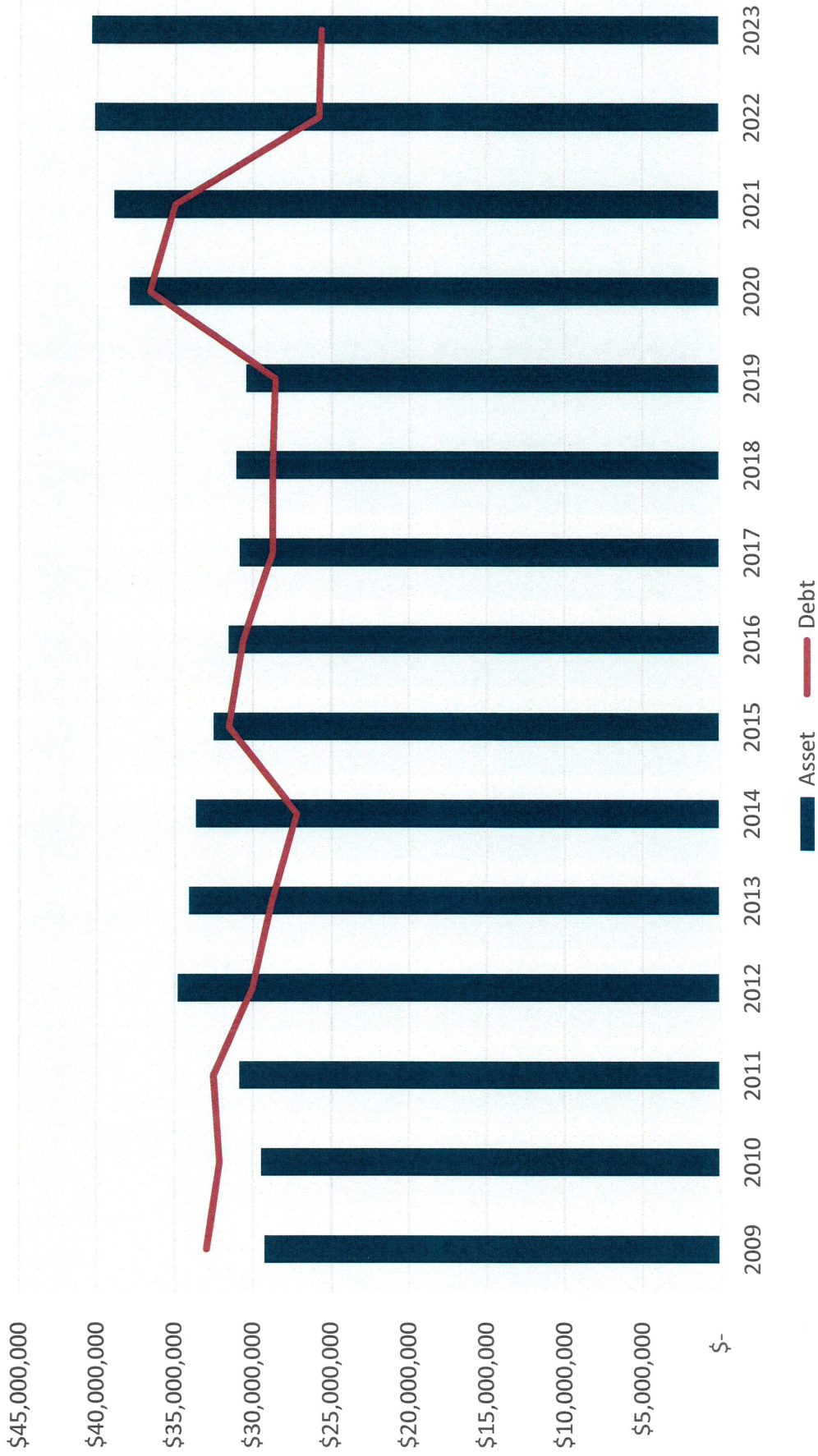
Loan / Contract	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33	2033 / 34
INSTALLMENT CONTRACT - PUMPER FIRE TRUCK										
Equipment Fund										
Amount:	\$582,357	on 12/15/2019	P	30,862	284,962					
Terms:	3.2100%	for 7 years	I	10,161	9,869					
CAPITAL LEASE - SWAPLOADER										
Equipment Fund										
Amount:	\$208,000	on 5/18/2020	P	44,082						
Terms:	2.9800%	for 5 year	I	1,315						
CAPITAL LEASE - FIRE TRUCK										
Equipment Fund										
Amount:	\$405,471	on 1/10/2022	P	45,797	47,114	48,468	49,861	268,110		
Terms:	2.8700%	for 7 years	I	13,206	11,889	10,535	9,141	8,193		
CAPITAL LEASE - TAHOE (3)										
Equipment Fund										
Amount:	\$100,000	on 3/17/2022	P	34,276						
Terms:	3.3940%	for 3 years	I	1,163						
CAPITAL LEASE - FORD TRUCKS (4)										
Equipment Fund										
Amount:	\$231,468	on 3/24/2023		74,588	78,574					
Terms:	5.3400%	for 3 years		8,185	4,199					
	Principal Total			229,605	410,650	48,468	49,861	268,110	0	0
	Interest Total			34,031	25,958	10,535	9,141	8,193	0	0
ANNUAL GRAND TOTAL				263,636	436,607	59,003	59,003	276,303	0	0

* P - PRINCIPAL / I - INTEREST

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

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

General Assets to Debt Ratio





Capital Improvement Programs

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

Background

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

There are several advantages to having a capital improvements program:

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

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

Types of Capital Improvements

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

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

Components of Capital Improvements Planning

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

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

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

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

Statutory Provisions for Capital Improvements Planning

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

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

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

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

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

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

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

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

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

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

APPENDIX B

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

10.1 PURPOSE

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

10.2 PROCEDURE

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

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

Adopted October 4, 1993



Proposed Capital Improvement

The table on the following pages displays the capital outlay items proposed by the City Departments and the adjustments made by the City Manager during the development of a balanced budget for the fiscal year 2024/25.

Due to the adverse economic climate across the state and stringent revenue restrictions that had impacted the City since the 2002/03 fiscal year, proposed capital expenditures were kept to a minimum for several years. In 2006, the City issued a \$995,000 capital improvement bond to fund much-needed improvements during the 2006/07 and 2007/08 fiscal years. Following two years of improved fiscal health, the General Fund, along with nearly all other operating funds, were able to resume more typical annual capital outlay planning. However, following the financial market crash in the fall of 2008 and the continued contraction of revenues coupled with increasing legacy cost liabilities, the City once again felt pressure to limit major capital expenditures related to general operations.

From the 2020/21 through the 2023/24 fiscal year, the City was able to leverage approximately \$1,600,000 in state and federal grants. These grants facilitated approximately \$150,000 in police equipment purchases. Furthermore, the City allocated \$1,450,000 in capital improvements to the Cultural Center building during this period. These improvements encompassed upgrades to bathrooms and locker rooms to enhance ADA (Americans with Disabilities Act) compliance, along with the installation of a backup generator to ensure operational continuity during power outages.

The City Capital Improvement Plan serves as a guide for the future; however, the preferred strategy by the City is to remain flexible and opportunistic in managing these costs. Historically, typical capital expenses within the General Fund ranged from \$200,000 to \$400,000 annually. However, for the upcoming 2024/25 fiscal year, proposed capital expenditures have increased significantly to approximately \$2,943,750 due, in large part, to proposed improvements to Riverside Cemetery. A summary of all proposed capital expenditures by fund is provided on the following pages.

Capital Outlay Request By Department

Item Description	Req By	Account #	R N	Est Life	Dept Priority	Method of Funding	Bonds	Dept Req Est Cost	Manager Revisions	Budgeted Cost
GENERAL FUND										
City Commission / Commission Chambers										
Enhancements to Comm Chamber Audio / Visual Equipment	COMM	101-900 -977.101	R	5	1	X		7,000	-	7,000
Total								7,000	-	7,000
City Manager / Administration										
Office Equipment Replacement - Manager's Office	ADM	101-900 -980.172	R	5	1	X		1,500	-	1,500
Total								1,500	-	1,500
Finance Department										
Furniture / Office Equipment	FIN	101-900 -980.212	N	5	1	X		2,500	-	2,500
Total								2,500	-	2,500
City Clerk / Elections										
Fire Proof File Cabinet	CLK	101-900 -977.215	N	5	2	X		3,000	(3,000)	-
Lateral File Cabinet (2)	ELE	101-900 -980.262	R	5	2	X		600	(600)	-
Voting Station Replacements	ELE	101-900 -980.262	R	5	1	X		5,000	(5,000)	-
Total								8,600	(8,600)	-
Management Information Systems										
Furniture / Office Equipment	MIS	101-900 -977.258	R	5	1	X		1,000	-	1,000
Total								1,000	-	1,000
Police Department										
Radar Units (2)	POL	101-900 -977.301	R	2	1	X		5,000	-	5,000
Kevlar Vests (5)	POL	101-900 -977.301	R	5	1	X		4,750	-	4,750
Property Room Upgrades (Accreditation)	POL	101-900 -977.301	N	20	2	X		4,500	-	4,500
Total								14,250	-	14,250

Item Description	Req By	Account #	R N	Est Life	Dept Priority	Method of Funding	Approp	Act 99	Bonds	Dept Req Est Cost	Manager Revisions	Budgeted Cost
Municipal Services Department												
DMS FACILITY												
Replace Security/Fire Alarm system	MSD	101-900	R	10	1		X			10,000	(10,000)	-
Renovate Office Entry + Increase Security	MSD	101-900	R	10	1		X			20,000	-	20,000
Replace Windows Front Office	MSD	101-900	R	15	2		X			25,000	-	25,000
Replace Entry & ADA Doors (Office & Garage)	MSD	101-900	R	15	1		X			10,000	(10,000)	-
Install Backup Generator + EV Charging	MSD	101-900	N	20	2		X			270,000	(270,000)	-
Repair Security Fence	MSD	101-900	R	10	2		X			20,000	-	20,000
Replace Front Entry Gate	MSD	101-900	R	10	2		X			25,000	-	25,000
Replace Office Furniture (Brk Rm Seats, Conf Table & File Cabs)	MSD	101-900	R	5	2		X			15,000	-	15,000
Replace Flooring (Carpet, Tile, Vinyl, etc.)	MSD	101-900	R	10	2		X			25,000	-	25,000
Exterior Paint	MSD	101-900	R	10	2		X			60,000	(60,000)	-
Replace Gutters, Siding & Soffits at Front Office	MSD	101-900	R	10	2		X			30,000	(30,000)	-
Renovate Wash Bay & Replace Powerwasher	MSD	101-900	R	10	2		X			25,000	(25,000)	-
CEMETERY												
Riverside - Replace roadway pavement	MSD	101-900	R	25	1		X			850,000	(850,000)	-
Riverside - Replace mausoleum repairs	MSD	101-900	R	20	2		X			100,000	(100,000)	-
Riverside - Repair mausoleum masonry	MSD	101-900	R	20	2		X			75,000	(75,000)	-
Riverside - Replace Garden Mausoleum Granite	MSD	101-900	R	10	2		X			72,000	(72,000)	-
Riverside - 2023 Reno Plan retrofit existing crypt/niche fastner system	MSD	101-900	R	20	2		X			650,000	-	650,000
Riverside - 2023 Reno Plan demo/retrofit/install new niches (Unit A & D)	MSD	101-900	R	20	2		X			320,000	-	320,000
Riverside - 2023 Reno Plan demo/retrofit/install new niches (Couch Crypts)	MSD	101-900	R	20	2		X			40,000	-	40,000
Riverside - 2023 Reno Plan retrofit/install new glass for niches	MSD	101-900	R	20	2		X			90,000	-	90,000
CITY HALL												
Security Sysytem Enhancements	MIS	101-900	R	10	1		X			25,000	(25,000)	-
Sloped Roof (Shingled) Roof Replacement	MSD	101-900	R	25	1		X			120,000	-	120,000
Vestibule Security Enhancements	MSD	101-900	R	25	1		X			85,000	-	85,000
Elevator Repairs/Replacement	MSD	101-900	R	25	2		X			100,000	(100,000)	-

Req By	Account #	R N	Est Life	Dept Priority	Method of Funding	Dept Req Est Cost	Manager Revisions	Budgeted Cost
PARKS & PUBLIC PROPERTY								
MSD	101-900	R	10	2	X	5,000	-	5,000
MSD	101-900	R	5	2	X	5,000	-	5,000
MSD	101-900	R	5	2	X	15,000	-	15,000
MSD	101-900	R	10	2	X	7,500	-	7,500
MSD	101-900	R	10	2	X	7,500	-	7,500
MSD	101-900	R	10	1	X	120,000	-	120,000
MSD	101-900	R	10	1	X	15,000	-	15,000
MSD	101-900	R	10	1	X	7,500	-	7,500
MSD	101-900	R	10	1	X	25,000	-	25,000
MSD	101-900	R	10	2	X	35,000	(35,000)	-
MSD	101-900	R	10	1	X	15,000	-	15,000
MSD	101-900	R	10	1	X	7,500	-	7,500
MSD	101-900	R	10	2	X	25,000	-	25,000
MSD	101-900	R	20	2	X	40,000	(40,000)	-
MSD	101-900	R	20	2	X	35,000	(35,000)	-
MSD	101-900	R	20	2	X	50,000	(50,000)	-
MSD	101-900	R	20	2	X	10,000	(10,000)	-
MSD	101-900	R	20	2	X	25,000	(25,000)	-
MSD	101-900	R	20	2	X	25,000	-	25,000
MSD	101-900	R	20	2	X	20,000	(20,000)	-
MSD	101-900	R	10	2	X	7,500	(7,500)	-
MSD	101-900	R	10	2	X	7,500	(7,500)	-
MSD	101-900	R	10	2	X	75,000	(75,000)	-
MSD	101-900	R	10	2	X	60,000	(60,000)	-
MSD	101-900	R	10	3	X	200,000	(200,000)	-
MSD	101-900	R	10	2	X	150,000	(150,000)	-
MSD	101-900	R	5	2	X	5,000	(2,500)	2,500
MSD	101-900	R				200,000	-	200,000
MSD	101-900	N	20	2	X	60,000	(60,000)	-
REC	101-900	N	15	1	X	600,000	-	600,000
REC	101-900	N	10	2	X	120,000	-	120,000
MSD	101-900	R	10	2	X	200,000	-	200,000
MSD	101-900	R	3	2	X	10,000	-	10,000
MSD	101-900	R	12	1	X	50,000	-	50,000
MSD	101-900	R	12	1	X	20,000	-	20,000
Total						5,322,000	(2,404,500)	2,917,500
GENERAL FUND TOTAL						5,356,850	(2,413,100)	2,943,750

Item Description	Req By	Account #	R N	Est Life	Dept Priority	Method of Funding Approp	Act 99 Bonds	Dept Req Est Cost	Manager Revisions	Budgeted Cost
MAJOR STREET FUND										
Replace Street Name Signage (MUTCD compliance)	MSD	202-485 -818.450	R	20	1	X		15,000	(15,000)	-
MAJOR STREET FUND TOTAL								15,000	(15,000)	-
LOCAL STREET FUND										
Replace Street Name Signage (MUTCD compliance)	MSD	203-485 -818.450	R	20	1	X		15,000	(15,000)	-
LOCAL STREET FUND TOTAL								15,000	(15,000)	-
2024 GO BOND CONSTRUCTION FUND										
Concrete Pavement Panel Replacement	MSD	488-484 -818.450	R	20	1		X	170,000		170,000
Asphalt Pavement Mill & Fill	MSD	488-484 -818.450	R	20	1		X	330,000	300,000	630,000
Install Mast Arm Traffic Signals Church/Main	MSD	488-484 -818.450	R	20	2		X	300,000	(300,000)	-
2024 GO BOND CONSTRUCTION FUND TOTAL								800,000	-	800,000
RECREATION FUND										
Replacement Windows	REC	408-900 -976.751	R	25	2			130,000	(130,000)	-
LED Light Upgrade - Cultural Center	REC	408-900 -976.751	R	10	2			25,000	-	25,000
LED Light Upgrade - Massey Field	REC	408-900 -976.751	R	20	3			50,000	(50,000)	-
PCC Roof Replacement	REC	408-900 -976.751	R	15	2	X		1,300,000	(1,300,000)	-
PCC Parking Lot Replacement	REC	408-900 -971.751	R	20	1		X	500,000	(500,000)	-
RECREATION FUND TOTAL								2,005,000	(1,850,000)	25,000
PARKING FUND										
Reconstruct Parking Lot (Pave + Underground) - DMS Yard	MSD	475-443 -818.450	R	30	1	X		400,000	-	400,000
Replace Parking Lot Signage + Wayfinding	MSD	475-443 -818.450	R	30	1	X		10,000	(10,000)	-
Replace Parking Lot Lighting - E Central	MSD	475-443 -818.450	R	30	1	X		35,000	(35,000)	-
Replace Boiler & Ramp Snow Melt System - Parking Deck	MSD	475-443 -818.450	R	30	2	X		100,000	(100,000)	-
PARKING FUND TOTAL								545,000	(145,000)	400,000
SOLID WASTE FUND										
Replace/Renovate Fralick Creek Drain - Fairground Park to Lions Club Park	MSD	226-521 -977.000	N	20	3	X		290,000	(290,000)	-
Repair Salem Landfill Fence	MSD	226-521 -977.000	R	10	1	X		15,000	(15,000)	-
Replacement Trash Cans - Parks	MSD	226-521 -977.000	R	10	2	X		10,000	-	10,000
WASTE / RECYCLING FUND TOTAL								315,000	(15,000)	10,000

Item Description	Req By	Account #	R N	Est Life	Dept Priority	Method of Funding	Dept Req Est Cost	Manager Revisions	Budgeted Cost
DDA OPER / CAP IMPROVEMENT FUNDS									
Gathering - Renovate Public Restrooms (Prison Grade Fixtures)	MSD	494-261 -977.000	R	10	1	X	50,000	(50,000)	-
Gathering - Renovate/Replace Utility Closet	MSD	494-261 -977.000	R	10	2	X	25,000	(25,000)	-
Gathering - Replace Public Restroom Doors	MSD	494-261 -977.000	R	10	2	X	15,000	(15,000)	-
Parking Deck Repairs	DDA	494-261 -977.813	R	5	1	X	100,000	-	100,000
DDA OPER / CAP IMP FUND TOTAL							190,000	(90,000)	100,000
COMMUNITY DEVELOPMENT FUND									
Large Format Scanner	CD	249-900 -980.000	R	10	2	X	3,500	(3,500)	-
COMMUNITY DEV FUND TOTAL							3,500	(3,500)	-
DRUG ENFORCEMENT FUND									
Drug Enforcement Equipment	POL	265-301 -977.000	N	5	1	X	900	-	900
DRUG ENFORCEMENT FUND TOTAL							900	-	900
OWI FORFEITURE FUND									
Liquor Enforcement Equipment	POL	266-301 -977.000	N	5	1	X	-	-	-
OWI FORFEITURE FUND TOTAL							-	-	-
PUBLIC IMPROVEMENT FUND									
CSX Railroad Crossing Update (4)	MSD	401-437 -971.000	N	20	1	X	990,000	-	990,000
PUBLIC IMPROVEMENT FUND TOTAL							990,000	-	990,000

Req By	Account #	R N	Est Life	Dept Priority	Method of Funding	Dept Req Est Cost	Manager Revisions	Budgeted Cost
WATER & SEWER FUND								
MSD	560-588	R	50	1	X	95,000	-	95,000
MSD	560-588	R	50	1	X	465,000	-	465,000
MSD	560-589	R	50	1	X	40,000	-	40,000
MSD	560-589	R	50	1	X	200,000	-	200,000
MSD	592-000	R,N	4	1	X	250,000	-	250,000
MSD	592-000	R,N	4	1	X	20,000	(20,000)	-
MSD	592-000	R	5	2	X	50,000	(50,000)	-
MSD	592-000	R	10	2	X	15,000	(15,000)	-
MSD	592-000	R	10	2	X	7,500	-	7,500
MSD	592-000	R	10	2	X	60,000	(60,000)	-
WATER / SEWER FUND TOTAL						1,202,500	(20,000)	1,057,500
EQUIPMENT FUND								
MIS	661-000	R	5	1	X	55,000	-	55,000
POL	661-000	R	5	1	X	100,000	-	100,000
POL	661-000	R	5	1	X	5,000	-	5,000
POL	661-000	R	10	1	X	14,250	-	14,250
POL	661-000	R	10	1	X	7,000	-	7,000
REC	661-000	R	20	2	X	15,000	(15,000)	-
REC	661-000	R	20	3	X	120,000	(101,070)	18,930
DDA	661-000	R	5	1	X	10,000	-	10,000
MSD	661-000	R	10	2	X	65,000	-	65,000
MSD	661-000	R	10	2	X	140,000	(140,000)	-
MSD	661-000	R	10	2	X	60,000	(60,000)	-
MSD	661-000	R	10	2	X	180,000	(180,000)	-
MSD	661-000	R	10	2	X	65,000	-	65,000
MSD	661-000	N	10	2	X	12,000	(12,000)	-
MSD	661-000	N	10	2	X	25,000	(25,000)	-
MSD	661-000	N	10	2	X	12,000	(12,000)	-
MSD	661-000	R	10	2	X	12,000	(12,000)	-
MSD	661-000	R	10	2	X	18,000	-	18,000
MSD	661-000	R	5	2	X	9,000	(9,000)	-
MSD	661-000	N	5	2	X	12,000	(12,000)	-
MSD	661-000	N	5	2	X	8,000	(8,000)	-
MSD	661-000	N	10	1	X	25,000	-	25,000
FIRE	661-000	R	20	1	X	41,023	-	41,023
MSD	661-000	N	15	1	X	45,397	-	45,397
FIRE	661-000	R	10	1	X	59,003	-	59,003
POL	661-000	R	6	1	X	35,439	-	35,439
MSD	661-000	R	6	1	X	82,773	-	82,773
EQUIPMENT FUND TOTAL						1,232,885	(611,070)	621,815

Item Description	Req By	Account #	R Est N Life	Dept Priority	Method of Funding	Act 99	Bonds	Dept Req Est Cost	Manager Revisions	Budgeted Cost
NON-GENERAL FUND TOTAL								7,314,785	(2,764,570)	4,005,215
GRAND TOTAL								12,671,635	(5,177,670)	6,948,965

SUMMARY

GENERAL FUND TOTAL	5,356,850	(2,413,100)	2,943,750
MAJOR STREET FUND TOTAL	15,000	(15,000)	-
LOCAL STREET FUND TOTAL	15,000	(15,000)	-
2020 GO BOND CONSTRUCTION FUND TOTAL	800,000	-	800,000
RECREATION FUND TOTAL	2,005,000	(1,850,000)	25,000
PARKING FUND TOTAL	545,000	(145,000)	400,000
WASTE/RECYCLING FUND TOTAL	315,000	(15,000)	10,000
DDA OPER/CAP IMPROVEMENT FUNDS TOTAL	190,000	(90,000)	100,000
BUILDING / COMMUNITY DEV FUND TOTAL	3,500	(3,500)	-
DRUG ENFORCEMENT FUND TOTAL	900	-	900
OWI FORTFUTURE FUND TOTAL	-	-	-
PUBLIC IMPROVEMENT FUND TOTAL	990,000	-	990,000
WATER / SEWER FUND TOTAL	1,202,500	(20,000)	1,057,500
EQUIPMENT FUND TOTAL	1,232,885	(611,070)	621,815
GRAND TOTAL	12,671,635	(5,177,670)	6,948,965

Six-Year Capital Outlay Plan

Item Description	2024 / 25 Purchase Price	2025 / 26 Purchase Price	2026 / 27 Purchase Price	2027 / 28 Purchase Price	2028 / 29 Purchase Price	2029 / 30 Purchase Price
CITY COMMISSION (FUND 101-101)						
Commission Chamber Upgrades	\$ 7,000.00		\$ 5,000.00			\$ 5,000.00
TOTAL CITY COMMISSION	\$ 7,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
CITY MANAGER (FUND 101-172)						
Office Furniture	\$ 1,500.00	\$ 1,000.00				\$ 1,000.00
Vestibule Security Enhancements						
Fire Deptatment Renovation - Station 2						
TOTAL CITY MANAGER	\$ 1,500.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00
FINANCE (FUND 101-212)						
Office Furniture	\$ 2,500.00		\$ 2,500.00			\$ 2,500.00
TOTAL FINANCE	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
CLERK (FUND 101-215)						
Office Furniture (Fire Proof Cabinets)	\$ 3,000.00					
Lateral File (2)	\$ 600.00					
Laptops for Election (backup)	\$ 5,000.00					
TOTAL CLERK	\$ 8,600.00	\$ -	\$ -	\$ -	\$ -	\$ -
INFORMATION TECHNOLOGY (FUND 101-258)						
ADA Door Upgrade - Church Street Entrance						
Printers	\$ 20,000.00					\$ 2,000.00
City Hall Generator	\$ 2,000.00		\$ 2,000.00			\$ 125,000.00
Televisions	\$ 800.00		\$ 800.00			\$ 800.00
Electronic White Board - Conference Room	\$ 2,500.00					
Card Access System						
Office Equipment						
Laptops	\$ 4,000.00		\$ 7,000.00			\$ 8,000.00
Video System (DVR)	\$ 10,000.00		\$ 10,000.00			\$ 12,000.00
Phones/Phone System	\$ 2,500.00		\$ 3,000.00			\$ 3,500.00
Tablets - City Commission Chambers						
WiFi/APs for City Facilities						
Network Equipment	\$ 85,000.00		\$ 15,000.00			\$ 5,000.00
TOTAL INFORMATION TECHNOLOGY	\$ 86,000.00	\$ 46,800.00	\$ 57,300.00	\$ 24,500.00	\$ 14,300.00	\$ 147,000.00

Item Description	2024 / 25 Purchase Price	2025 / 26 Purchase Price	2026 / 27 Purchase Price	2027 / 28 Purchase Price	2028 / 29 Purchase Price	2029 / 30 Purchase Price
CEMETERY (FUND 101-276)						
Riverside - Replace roadway pavement						
Riverside - Replace perimeter fence					\$ 120,000.00	
Riverside - Replace perimeter retaining walls				\$ 600,000.00		
Riverside - Replace signage + add MI historic marker						\$ 20,000.00
Riverside - Renovate landscaping						
Riverside - Replace flagpole		\$ 30,000.00				
Riverside - Replace main garage roof, doors, siding (ALT: Replace garage w/ new build pole barn)						
Riverside - Replace mausoleum roofs						
Riverside - Replace mausoleum HVAC			\$ 15,000.00			
Riverside - Replace mausoleum carpet						
Riverside - Replace mausoleum granite (\$10,000.00/wall)						
Riverside - Repair mausoleum masonry (tuckpoint + replace stone)						
Riverside - Replace crypt/niche stone front mounting system						
Riverside - Replace Garden Mausoleum Granite						
Riverside - 2023 Reno Plan retrofit existing crypt/niche fastner system	\$ 690,000.00					
Riverside - 2023 Reno Plan demo/retrofit/install new niches (Unit A & D)	\$ 320,000.00					
Riverside - 2023 Reno Plan demo/retrofit/install new niches (Couch Crypts)	\$ 40,000.00					
Riverside - 2023 Reno Plan retrofit/install new glass for niches	\$ 90,000.00					
Riverside - Add architectural features to match historic mausoleum						
Riverside - Replace conc &/or brick walkways					\$ 25,000.00	
York St - Replace perimeter fence						
TOTAL CEMETERY	\$ 1,100,000.00	\$ 30,000.00	\$ 15,000.00	\$ 600,000.00	\$ 165,000.00	\$ 20,000.00
POLICE DEPARTMENT (FUND 101-301)						
Radios (MOBILE)	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00			
Radios (PORTABLE)	\$ 14,250.00	\$ 14,250.00	\$ 14,250.00			
In-car Video Replacement (Equipment Fund)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00			
Radar Units	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			
MDC Replacement (Equipment Fund)	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00			
Handgun Replacements				\$ 7,200.00		
Shotgun Replacements						
AR-15 Rifle Replacement						
Firearms Range Equipment						
Taser Replacement	\$ 4,200.00	\$ 4,200.00	\$ 2,800.00		\$ 7,800.00	\$ 6,300.00
Pepperball Launcher (Less Lethal)						
Kevlar Vests	\$ 1,900.00	\$ 1,900.00	\$ 6,650.00	\$ 2,850.00	\$ 1,900.00	\$ 4,750.00
Kevlar Helmets			\$ 2,800.00	\$ 2,000.00		
Ballistic Shield		\$ 550.00	\$ 50,000.00	\$ 550.00		\$ 550.00
Preliminary Breath Testers		\$ 50,000.00				\$ 55,000.00
Police Cars (Equipment Fund)	\$ 105,000.00					\$ 6,500.00
Ballistic Plate Carriers						
Chairs Report & Training Room	\$ 3,500.00	\$ 3,500.00	\$ 5,000.00			
Office Furniture (DB/Sgt)	\$ 13,000.00	\$ 13,000.00				
Refurbish Office (Chief)	\$ 5,500.00	\$ 5,500.00				
Carpeting				\$ 5,000.00		
Automated External Defibrillator (AED)					\$ 5,000.00	
Property Room Enhancements(Accreditation)	\$ 4,500.00					
Paint PD	\$ 5,000.00	\$ 5,000.00				
Fitness Equipment (Wellness Program)	\$ 15,000.00	\$ 15,000.00				
Drug Enforcement Equipment	\$ 900.00					
TOTAL POLICE	\$ 141,400.00	\$ 133,900.00	\$ 245,500.00	\$ 77,400.00	\$ 14,700.00	\$ 73,100.00

Item Description	2024 / 25 Purchase Price	2025 / 26 Purchase Price	2026 / 27 Purchase Price	2027 / 28 Purchase Price	2028 / 29 Purchase Price	2029 / 30 Purchase Price
CITY HALL MAINTENANCE (FUND 101-436)						
Exterior Paint + Trim Repair		\$ 30,000.00				
Interior Paint		\$ 50,000.00				
Floor covering replacement (Tile, Carpet, Vinyl, etc.)				\$ 75,000.00		
-H-Add Geo Thermal Upgrade City Hall/Library/Museum						
Mech System/Security System/Fire Alarm Upgrades			\$ 50,000.00			
Flat Roof (PD/PD) Replacement	\$ 120,000.00					
Sloped Roof (Shingled) Roof Replacement						
Backup Generator Replacement						
HVAC Replacement - Boiler/Chiller/Air Handlers	\$ 85,000.00			\$ 400,000.00	\$ 270,000.00	
Vestibule Security Enhancements						
Elevator Repairs/Replacement		\$ 100,000.00				
Replace Doors (Entry, ADA, Overhead garage)		\$ 80,000.00				
Replace Windows						
Renovate Bathrooms - PD (2)		\$ 50,000.00				
Renovate Bathrooms - First Floor (2)						
Renovate Bathrooms - Second Floor (3)		\$ 75,000.00				
Renovate Bathrooms - Basement (2)						
Interior Lighting Renovation + Electrical Repairs (LED updates)				\$ 50,000.00		
Drop Ceiling Replacement		\$ 100,000.00		\$ 50,000.00		
Replace Flag Pole			\$ 25,000.00			
Renovate landscaping + replace trees					\$ 20,000.00	
Replace entry & walkway lighting		\$ 40,000.00				
Replace sprinkler system						
TOTAL CITY HALL MAINTENANCE	\$ 205,000.00	\$ 525,000.00	\$ 75,000.00	\$ 575,000.00	\$ 280,000.00	\$ 20,000.00
PARKS & PUBLIC PROPERTY (FUND 101-437)						
Rotary - Replace Play Structure					\$ 100,000.00	
Rotary - Repair Pavilion	\$ 5,000.00					
Rotary - Replace Signage	\$ 5,000.00					
Rotary - Install Area & Security Lighting + Add Electric Service	\$ 15,000.00					
Rotary - Replace Drinking Fountain	\$ 7,500.00				\$ 7,500.00	
Rotary - Replace Site Furnishings						\$ 10,000.00
K of C - Replace Play Structure						
K of C - Repair Pavilion		\$ 5,000.00				
K of C - Replace Signage						
K of C - Install Area & Replace Security Lighting				\$ 5,000.00		
K of C - Install Drinking Fountain						
K of C - Replace Site Furnishings						
Garden Club - Replace Play Structure			\$ 7,500.00			
Garden Club - Repair Pavilion						
Garden Club - Replace Signage			\$ 100,000.00			
Garden Club - Install Area & Security Lighting + Add Electric Service				\$ 5,000.00		
Garden Club - Replace Drinking Fountain						
Garden Club - Replace Site Furnishings	\$ 7,500.00					
Garden Club - Renovate/Replace Softball field + Soccer field						
Lion's Club - Replace Play Structure	\$ 120,000.00					
Lion's Club - Repair Pavilion						
Lion's Club - Replace Signage					\$ 5,000.00	
Lion's Club - Install Area & Replace Security Lighting	\$ 15,000.00					
Lion's Club - Install Drinking Fountain	\$ 7,500.00					
Lion's Club - Replace Site Furnishings	\$ 25,000.00					
Lion's Club - Install Practice Fields						
Fairground - Replace Play Structure						
Fairground - Install Pavilion	\$ 110,000.00					

Item Description	2024 / 25 Purchase Price	2025 / 26 Purchase Price	2026 / 27 Purchase Price	2027 / 28 Purchase Price	2028 / 29 Purchase Price	2029 / 30 Purchase Price
Fairground - Replace Signage						
Fairground - Install Area & Security Lighting + Add Electric Service						
Fairground - Replace Drinking Fountain						
Fairground - Replace Site Furnishings						
Fairground - Renovate/Replace Softball field + Soccer field						
Smith - Replace Play Structure						
Smith - Repair Pavilion						
Smith - Replace Signage						
Smith - Install Area & Security Lighting + Add Electric Service						
Smith - Replace Drinking Fountain						
Smith - Replace Site Furnishings						
Kiwanis - Replace Play Structure						
Kiwanis - Repair Pavilion						
Kiwanis - Replace Signage						
Kiwanis - Install Area & Security Lighting + Add Electric Service						
Kiwanis - Replace Drinking Fountain						
Kiwanis - Replace Site Furnishings						
Wilcox - Replace Play Structure						
Wilcox - Repair Pavilion						
Wilcox - Replace Signage						
Wilcox - Install Area & Security Lighting + Add Electric Service						
Wilcox - Replace Drinking Fountain						
Wilcox - Replace Site Furnishings						
Playground Safety Surfacing Repair/Refill						
Hough - Install Signage						
Hough - Install Area & Security Lighting + Add Electric Service						
Hough - Renovate Landscaping (Plant more trees)						
Hough - Renovate Landscaping (Plant more trees)						
Tonquish Cr Nature Walk - Area & Security Lighting Replacement						
Tonquish Cr Nature Walk - Repair Path/Walkway						
Tonquish Cr Nature Walk - Replace Pedestrian Bridge						
Tonquish Cr Nature Walk - Replace Site Furnishings						
Pointe - Retaining Wall Replacement						
Pointe - Renovate Landscaping (Mound)						
Pointe - Replace Area & Security Lighting						
Pointe - Replace conc &/or brick walkways						
Pointe - Replace Site Furnishings						
Starbweather - Repair/Renovate Gazebo						
Starbweather - Replace Area & Security Lighting						
Starbweather - Renovate Landscaping/Planter/Hedges						
Starbweather - Replace conc &/or brick walkways						
Starbweather - Replace Site Furnishings						
Veteran's - Renovate Landscaping						
Keelogg - Repair Fountain - Lighting						
Keelogg - Repair Fountain - Skimmer						
Keelogg - Repair Fountain - Pump						
Keelogg - Replace Site Lighting						
Keelogg - Replace Site Furnishings						
Keelogg - Replace/renovate Electrical + Sound Systems						
Keelogg - Replace/Restore Turf						
Keelogg - Replace conc &/or brick walkways						
Park Lawn Sprinkler System Repairs						
FD Station 3 - HVAC Replacement						
FD Station 3 - Roof Repairs						
FD Station 3 - Fire Alarm						
FD Station 3 - Renovate Bathroom (2)						
FD Station 3 - Replace Doors & Windows						
FD Station 3 - Backup Generator						
Replace holiday decorations (OV and outside DDA)						
TOTAL PARKS & PUBLIC PROPERTY	\$ 260,000.00	\$ 202,500.00	\$ 372,500.00	\$ 219,500.00	\$ 152,500.00	\$ 45,000.00

Item Description	2024 / 25 Purchase Price	2025 / 25 Purchase Price	2026 / 27 Purchase Price	2027 / 28 Purchase Price	2028 / 29 Purchase Price	2029 / 30 Purchase Price
MUNICIPAL SERVICES YARD MAINTENANCE (FUND 101-438)						
Replace Office Furniture (Bk Run Seats, Conf Table & File Cabs)	\$ 15,000.00					\$ 15,000.00
Replace GIS (Hard/Software, etc)	\$ 10,000.00	\$ 10,000.00				\$ 10,000.00
Replace 2-way radio system						
Replace Security/Fire Alarm system						
Renovate Flooring (Carpet, Tile, Vinyl, etc.)	\$ 25,000.00					
Renovate Office Entry + Increase Security	\$ 20,000.00					
Renovate Bathrooms (3)						
Renovate Breakroom/Locker room						
Replace Roofing (Office & Garage)			\$ 120,000.00			\$ 50,000.00
Exterior Paint						
Replace Parking Lot pavement (See Public Parking)						
Replace Windows Front Office	\$ 25,000.00					
Replace Entry & ADA Doors (Office & Garage)						
Replace Overhead Garage Doors		\$ 50,000.00				
Replace Gutters, Siding & Soffits at Front Office						
Repair Block Wall & Tuckpoint		\$ 25,000.00				
Repair/Replace Garage & Lean-to Floor Concrete		\$ 20,000.00				
Install Backup Generator + EV Charging						
Renovate Landscaping						
Repair/Replace HVAC		\$ 12,000.00				
Replace Signage						
Repair Security Fence	\$ 20,000.00					
Install Covered Equipment Storage Structure (Lean-to)					\$ 150,000.00	
Replace Front Entry Gate						
Replace Interior Lighting						
Replace Exterior Lighting						
Renovate Wash Bay & Replace Powerwasher		\$ 10,000.00				
TOTAL MUNICIPAL SERVICES YARD MAINTENANCE	\$ 140,000.00	\$ 115,000.00	\$ 142,000.00	\$ 80,000.00	\$ 150,000.00	\$ 75,000.00
PUBLIC LIGHTING (FUND 101-439)						
Replace OY Street Light Poles						
Replace S Main St Street Lighting					\$ 160,000.00	
Replace N Main St Street Lighting						
Replace Ann Arbor Tr Street Lighting						\$ 280,000.00
TOTAL PUBLIC LIGHTING	\$ -	\$ -	\$ -	\$ -	\$ 180,000.00	\$ 280,000.00
SPECIAL EVENTS (FUND 101-442)						
Replace crowd control barricades (bike fence)	\$ 2,500.00					
Bandshell (DMS TRL 6)	\$ 200,000.00			\$ 5,000.00		
TOTAL SPECIAL EVENTS	\$ 202,500.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -

Item Description	2024 / 25 Purchase Price	2025 / 26 Purchase Price	2026 / 27 Purchase Price	2027 / 28 Purchase Price	2028 / 29 Purchase Price	2029 / 30 Purchase Price
PUBLIC PARKING (FUND 101-443)						
Reconstruct Parking Lot (Pave + Underground) - Pennington (Pavement \$100,000.00 + Underground \$75,000.00)				\$ 175,000.00		\$ 475,000.00
Reconstruct Parking Lot (Pave + Underground) - Wing/Harvey (Pavement \$350,000.00 + Underground \$125,000.00)						
Reconstruct Parking Lot (Pave + Underground) - E Central (South) (Pavement \$500,000.00 + Underground \$275,000.00)		\$ 775,000.00				
Reconstruct Parking Lot (Pave + Underground) - Library (E Central North) (Pavement \$400,000.00 + Underground \$150,000.00)		\$ 550,000.00				
Reconstruct Parking Lot (Pave + Underground) - Gathering (Pavement \$75,000.00 + Underground \$75,000.00)						
Reconstruct Parking Lot (Pave + Underground) - Saxtons (Pavement \$800,000.00 + Underground \$700,000.00)						
Reconstruct Parking Lot (Pave + Underground) - DMS Yard (Pavement \$300,000.00 + Underground \$100,000.00)	\$ 600,000.00					
Reconstruct Parking Lot (Pave + Underground) - Cultural Center (Pavement \$800,000.00 + Underground \$850,000.00)						
Reconstruct Parking Lot (Pave + Underground) - Spring St (Pavement \$250,000.00 + Underground \$100,000.00)						
Replace Parking Lot Signage + Wayfinding						
Replace Parking Lot Lighting - E Central						
Install Paid Parking System Kiosks &/or Meters						
Install EV Charging Stations						
Replace Boiler & Ramp Snow Melt System - Parking Deck						
TOTAL PUBLIC PARKING	\$ 600,000.00	\$ 1,325,000.00	\$ -	\$ 175,000.00	\$ -	\$ 475,000.00
DMS SERVICES - DDA (FUND 101-444)						
Replace DDA wayfinding signage (Outside DDA district)						
Gathering - Replace Public Restroom Roof					\$ 20,000.00	
Gathering - Replace Public Restroom Lighting & Ventilation						
Gathering - Replace Public Restroom Doors						
Gathering - Renovate Public Restrooms (Prison Grade Fixtures)		\$ 10,000.00				
Gathering - Replace Screen System		\$ 25,000.00				
Gathering - Replace Lighting						
Gathering - Replace Ceiling/Soffit		\$ 50,000.00				
Gathering - Renovate/Replace Utility Closet						
TOTAL DMS SERVICES - DDA	\$ -	\$ 85,000.00	\$ 75,000.00	\$ -	\$ 20,000.00	\$ -
MAJOR/LOCAL STREETS (FUND 202/203)						
Sidewalk Program - Residents	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Sidewalk Program - City (ADA Ramps)	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Replace Retaining Wall - Pennington						
Replace Street Name Signage (MUTCD compliance)		\$ 50,000.00				
Concrete Pavement Panel Replacement	\$ 170,000.00					
Asphalt Pavement Mill & Fill	\$ 630,000.00					
Install Mast Arm Traffic Signals Church/Main		\$ 300,000.00				
Install Mast Arm Traffic Signals Wing/Main		\$ 275,000.00				
Install Mast Arm Traffic Signals Ann Arbor Tr/Union		\$ 275,000.00				
CSX Railroad Crossing Update (4)	\$ 990,000.00					
TOTAL MAJOR/LOCAL STREETS	\$ 1,860,000.00	\$ 970,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00

Item Description	2024 / 25 Purchase Price	2025 / 26 Purchase Price	2026 / 27 Purchase Price	2027 / 28 Purchase Price	2028 / 29 Purchase Price	2029 / 30 Purchase Price
RECREATION (FUND 208)						
Stand-by Generator for Cultural Center						
Replace Lead Acid Batteries - Electric Zamboni	\$ 600,000.00					
Resurface Parking Lot		\$ 500,000.00				
Install Pickleball Court over Shuffleboard Courts	\$ 120,000.00					
Replace / Purchase Tables & Chairs		\$ 25,000.00				
Replace Soccer Shed at TDM		\$ 45,000.00				
Replace Lighting at Cultural Center	\$ 25,000.00					
Replace Outfield Lighting at Massey Field		\$ 60,000.00				
Purchase New 5v6, 7v7 & 9v9 Soccer Goals		\$ 45,000.00				
Construct a Bathroom at Massey Field		\$ 135,000.00				
Replace Airless Field Painter		\$ 9,000.00				
Replace Scoreboard at Massey Field		\$ 30,000.00				
Replace "Kube" Compressors		\$ 175,000.00				
Replace Single Payne Windows at PCC (with energy efficient)		\$ 160,000.00				
Replace Propane Zamboni - Lithium Battery		\$ 190,000.00				
Replace PCC Roof		\$ 330,000.00				
Carpet Meeting Room & Reception Room		\$ 45,000.00				
Replace Massey Field Gator		\$ 9,500.00				
Wall Repair and Paint Cultural Center Side of Building			\$ 49,000.00			
Install Glass Vestibule for PCC North Canopy Entrance						
Replace Scoreclocks in Arena					\$ 65,000.00	
Replace Sound System in Arena					\$ 50,000.00	
Replace Dusterboard System					\$ 45,000.00	
Replace Airless Field Painter						
Update Locker Rooms 5 & 6						
Replace Lead Acid Zamboni - Lithium Battery						
Floor Machine Cleaner	\$ 10,000.00					
TOTAL RECREATION	\$ 755,000.00	\$ 849,000.00	\$ 525,000.00	\$ 384,500.00	\$ 49,000.00	\$ 160,000.00
WASTE & RECYCLING (FUND 226)						
Replace Erosion Control Wall for Creek Culvert - Harvey @ Enclosed Drain						
Replace Erosion Control Wall for Creek Culvert - Eversgreen St		\$ 60,000.00				
Replace Erosion Control Wall for Creek Culvert - Harding St						
Replace Erosion Control Wall for Creek Culvert - Burroughs/Coolidge St						
Replace Erosion Control Wall for Creek Culvert - Hartsough St						
Replace Erosion Control Wall for Creek Culvert - Ford St		\$ 60,000.00				\$ 60,000.00
Replace Erosion Control Wall for Creek Culvert - S Harvey @ Byron						
Replace/Renovate McKinley St Drain - Linden to Byron Creek			\$ 800,000.00	\$ 60,000.00		
Replace/Renovate Fralick Creek Drain - Main St to Union St		\$ 140,000.00				
Replace/Renovate Fralick Creek Drain - Union St to Ann Arbor Tr						
Replace/Renovate Fralick Creek Drain - Ann Arbor Tr to Fairground Park			\$ 330,000.00			
Replace/Renovate Alley Drain - Fairground Park to Lions Club Park		\$ 100,000.00				
Repair Sherm Landfill Fence		\$ 15,000.00				
Transfer Station - Repair Ramp/Railing/etc.						
Transfer Station - Repair Cardboard Compactor (AUF; Replace Compactor w/Prefab unit)						
Replacement Trash Carts		\$ 20,000.00				\$ 20,000.00
Replacement Recycling Carts		\$ 20,000.00				\$ 20,000.00
Expand Spoils Storage Area						
Add Compost/Yard Waste Storage + Composting Facility (Purchase Property; CSX Yard? Wilcox Mill? Bedigare Yard?)						
TOTAL WASTE & RECYCLING	\$ -	\$ 415,000.00	\$ 1,190,000.00	\$ 100,000.00	\$ 60,000.00	\$ 100,000.00

Item Description	2024 / 25 Purchase Price	2025 / 26 Purchase Price	2026 / 27 Purchase Price	2027 / 28 Purchase Price	2028 / 29 Purchase Price	2029 / 30 Purchase Price
DOWNTOWN DEVELOPMENT AUTHORITY (FUND 248)						
New Central Parking Deck, 1	\$ 100,000.00					
DDA Street Trees, 30		\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Tree Grates, 78		\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
Benches, 40	\$ 10,000.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
Garbage Cans, 15		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Bike Racks, 5		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
EV Charging Stations, 20		\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
New Band Shell, 1		\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
DDA Light Pole Upgrades, 10		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Downtown Décor Updates		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
New Brick Updates (Entire Streetscape), 1		\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
Planter Box Upgrades, 10						
Pedestrian Traffic Signals (Wing/Main, Church/Main), 2						
TOTAL DOWNTOWN DEVELOPMENT AUTHORITY	\$ 110,000.00	\$ 78,800.00	\$ 347,200.00	\$ 275,600.00	\$ 37,200.00	\$ 18,800.00
COMMUNITY DEVELOPMENT (FUND 249)						
New Office Furniture				\$ 20,000.00		
New Carpeting		\$ 15,000.00	\$ 7,000.00			
New Filing Cabinets						
Vehicle						
Large Format Scanner		\$ 3,500.00				
TOTAL COMMUNITY DEVELOPMENT	\$ -	\$ 18,500.00	\$ 7,000.00	\$ 20,000.00	\$ -	\$ -
WATER & SEWER ADMINISTRATION (FUND 592-290)						
Utility Patch Repair		\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Replace Construction/Safety Barricades		\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Replace Traffic Control Barricades		\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Add Remote Monitoring System (Water Quality)	\$ 7,500.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Add Sampling + Flushing System (Water Quality)						
Add Water System Leak Detection		\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Replace Sewer Lift Station Pumps & Alarm						
Water Utility Construction	\$ 560,000.00					
TOTAL WATER & SEWER ADMINISTRATION	\$ 567,500.00	\$ 147,500.00	\$ 122,500.00	\$ 72,500.00	\$ 97,500.00	\$ 122,500.00
SANITARY SEWER MAINS (FUND 592-536)						
Replace/Repair sewer - Davis & Spring		\$ 400,000.00	\$ 120,000.00			
Replace/Repair sewer - East Central behind Penn						
Replace/Repair sewer - Holbrook (Liberty to Plymouth)						
Replace/Repair sewer - Goldsmith (Goldsmith to Alley to Junction)				\$ 140,000.00		
Sewer Utility Construction	\$ 240,000.00					
TOTAL SANITARY SEWER MAINS	\$ 240,000.00	\$ 400,000.00	\$ 120,000.00	\$ 140,000.00	\$ -	\$ -

Item Description	2024 / 25 Purchase Price	2025 / 26 Purchase Price	2026 / 27 Purchase Price	2027 / 28 Purchase Price	2028 / 29 Purchase Price	2029 / 30 Purchase Price
WATER MAINS (FUND 592-537)						
Replace Water main - Ann Arbor Rd. btwn Main & Mill						
Replace Water main - McKinley, btwn Ross & Byron						
Replace Water main - Ann Arbor Tr. btwn Sheldon & McKinley						
Replace Water main - Carol & Evergreen						
Replace Water main - Fleet & Harvey Downtown						
Replace Water main - Hamilton, btwn AATr & Maple		\$ 260,000.00				
Replace Water main - Arthur & Irvin N of Junction				\$ 150,000.00		
Replace Water main - Fairground & Hartsough						
Replace Water main - Cloucesster & Old Salem & Provincetown						
Replace Water main - Plymouth Rd & Hines Dr						
Replace Water main - N Main, btwn Union & Mill						
Replace Water main - Industrial & Haggerty						
Replace Water main - Burroughs loop @ creek						
Replace Water main - Sheldon, btwn Goldsmith & Farmer Rear yard						
Replace Water main - S Main Rear yard S of Burroughs						
Replace Water main - Amelia, Farmer & Blanche Redundant WM						
Replace Water main - S Main Rearyard N of Burroughs						
Replace Water main - Ann Arbor Tr Downtown Redundant WM						
Replace Water main - Liberty, btwn Amelia & Davis Redundant WM						
Replace Isolation Valves (Valve, structure, pipe & connections)						
TOTAL WATER MAINS	\$ -	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
WATER METERS (FUND 592-538)						
Replace Residential Water Meters						
Replace Commercial Water Meters						
TOTAL WATER METERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER SERVICE LINES (FUND 592-539)						
Lead & Galvanized Service Line Replacement Program (Known Locations +/-)	\$ 250,000.00					
TOTAL WATER SERVICE LINES	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
WATER HYDRANTS (FUND 592-540)						
Replace Fire Hydrants (Non-repairable TC/W)						
TOTAL WATER HYDRANTS	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
EQUIPMENT (FUND 661)						
Light Tower, Ingersoll Rand MY02 (DMS 002)						
Sidewalk Sweeper, Lincoln-American MY95 (DMS 005)						
Air Compressor, Ingersoll Rand MY05 (DMS 006)						
Reg. Cab Flat Bed+liftgate, GMC 2500 MY08 (DMS 008)		\$ 50,000.00				
Reg. Cab Pick up+liftgate, GMC 2500 MY05 (Replace w/Med Duty) (DMS 010)						
Crack Sealer (DMS 015)						
Bucket Truck, ETI/Ford 450 MY14 (DMS 020)						
Skid Steer Loader, Bobcat MY98/96 (DMS 023/022)						
Street Sweeper, Johnston V21 MY22 (DMS 027)						
2-3yd. Dump Truck+plow, GMC 3500 MY08 (DMS 079)						
Single Axle Swaploader, Freightliner SD108 MY20 (DMS 20-99)						
ATTACH - Swapload 1500gal Brine, Monroe MY20 (DMS 20-99.3)						
ATTACH - Swaploader Leaf Vac Body (DMS 147)						
ATTACH - Swaploader Unity Job Box Water Dept. (DMS 20-99-T)						
Ext. Cab Pick up+cap, GMC 2500 MY05 (DMS 102)						
Reg. Cab Pick up+cap, GMC 2500 MY05 (DMS 103)						
Small loader, Case MY03 (DMS 106)						
TOTAL EQUIPMENT	\$ 65,000.00	\$ 50,000.00	\$ 30,000.00	\$ 140,000.00	\$ 360,000.00	\$ 20,000.00

Item Description	2024 / 25 Purchase Price	2025 / 26 Purchase Price	2026 / 27 Purchase Price	2027 / 28 Purchase Price	2028 / 29 Purchase Price	2029 / 30 Purchase Price
Ext. Cab Pick up+liftgate+plow, GMC 2500 MY12 (DMS 111)		\$ 65,000.00				\$ 95,000.00
Med. Duty Flat Bed, Ford 450 MY18 (DMS 115)			\$ 90,000.00			
Chopper-Truck, ArborTech/Ford 450 MY14 (DMS 119)						
Reg. Cab Syd. Dump Truck+plow, Ford 450 MY14 (DMS 120)						
Salt Truck 6-Lyrd, GMC 8500 MY08 (Replace w/ Swaploader) (DMS 121)		\$ 95,000.00		\$ 320,000.00		
Salt Truck 6-Lyrd, GMC 8500 MY08 (Replace w/ Swaploader) (DMS 122)						
Garbage Truck, Leach/International MY01 (DMS 125)				\$ 250,000.00		
Big Loader, CAT 930H MY08 (DMS 127)						
Utility Van, GMC Savana 2500 MY07 (DMS 130)						
Stake Truck, GMC MY02 (DMS 134)						
Reg. Cab Flat bed+plow+spread, GMC 2500 MY12 (DMS 135)					\$ 60,000.00	
Reg. Cab Pick up (DMS 136)						
Sewer Cleaner, Vector2100/Freightliner 113SD MY22 (DMS 137)			\$ 500,000.00			
Gator, John Deere MY01 (DMS 139)						
Hi-Lo, Hyundai MY02 (DMS 142)						
Brush Chipper, Bandit 1390 XP MY15 (DMS 146)					\$ 30,000.00	
Brush Chipper, Bandit MY00 (DMS 149)						
Valve Exercising Machine, Hurco SD600 MY21 (DMS 150)						
Tahoe, Chevy MY22 (DMS 301)						
ATTACH - Leaf Loader, Tank Claw MY19 (DMS 401)						
Utility Trailer MY98 (DMS TRU 2)		\$ 40,000.00	\$ 12,000.00			
Utility Trailer MY88 (DMS TRU 4)						
Utility Trailer Arrowboard (DMS TRU5)						
Bandshell, Century Ind 36 ShowMaster MY98 (DMS TRU 6)						
Landscape Trailer MY98 (DMS TRU 7)			\$ 40,000.00	\$ 25,000.00		
Utility Trailer MY88 (DMS TRU 11)						
Tilt Top Trailer, Trail King MY18 (DMS TRU 12)						
Bleachers MY17 (DMS TRU 14)						
Cold Patch/Hot Box (DMS TRU 15) (Replace - Crack Sealer (DMS 016))						
GPS Tracking		\$ 10,000.00	\$ 10,000.00	\$ 15,000.00		
PA System Replacement						
Snow and Ice Control Brine Making System			\$ 10,000.00		\$ 10,000.00	
Walk-behind Concrete Saw						
Street Stripe Paint Sprayer						
Snow Pusher (12 Box Plow)						
Stand-on Sidewalk Plow & Salt Spreader						
*5m. Tractor, Kubota MY96 (DMS 007)						
Reg. Cab Flat bed+water tank+pump, GMC 2500 (DMS 007)						
*Skid Steer Loader, Bobcat MY96 (DMS 023)						
*Skid Steer Loader, Bobcat MY96 (DMS 023)						
Municipal Sidewalk Tractor, Holder (DMS 022+DMS 023)						
*Small Loader, Case MY03 (DMS 108)						
Municipal Sidewalk Tractor, Holder (DMS 108)						
*Sidewalk Mini Sweeper, Lincoln-American MY96 (DMS 005)						
ATTACH - Muni SW Tractor Vacuum/Sweeper, Holder (DMS 005)						
*Sidewalk Mini sweeper, Green Machine MY07 (DMS 006)						
ATTACH - Muni SW Tractor Broom, Holder (DMS 008)			\$ 25,000.00			
*Lawn Mower, Toro MY01 (DMS 143)			\$ 10,000.00			
ATTACH - Muni SW Tractor Lawn Mower, Holder (DMS 143)				\$ 10,000.00		
*Water Tank w/Sprayer Trailer, Lesco MY96 (DMS TRU 10)		\$ 15,000.00				
ATTACH - Muni SW Tractor Tank w/Sprayer, Holder (DMS TRU 10)		\$ 15,000.00				
ATTACH - Leaf Loader, Tank Claw MY03 (DMS 409)						
ATTACH - Muni SW Tractor Leaf Loader, Holder (DMS 409)						
ATTACH - Muni SW Tractor Plow, Holder						
ATTACH - Muni SW Tractor V.Plow, Holder						
ATTACH - Muni SW Tractor Snowblower, Holder						
ATTACH - Muni SW Tractor Snowblower, Holder						
ATTACH - Muni SW Tractor Ground Conditioner/Rake, Holder						
Equip Lease - Rosenbauer Fire Pump						
Equip Lease - Zamboni 852AC						
Electric Zamboni		\$ 41,023.00				
Equip Lease - Swaploader		\$ 18,930.00				
Equip Lease - Pump/Fire Truck		\$ 45,397.00				
Equip Lease - Fire Truck		\$ 59,003.00				
Equip Lease - Talco (3)		\$ 38,439.00				
Equip Lease - Ford Trucks (4)		\$ 82,773.00				
TOTAL EQUIPMENT	\$ 430,565.00	\$ 290,000.00	\$ 717,000.00	\$ 1,270,000.00	\$ 100,000.00	\$ 95,000.00
TOTAL CAPITAL IMPROVEMENTS	\$ 6,948,965.00	\$ 5,971,600.00	\$ 4,418,500.00	\$ 4,319,000.00	\$ 1,480,200.00	\$ 1,759,900.00

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Actual	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
GENERAL FUND REVENUES										
Property Tax Revenues										
101 001 402.000	CURRENT PROPERTY TAX/REAL	6,387,630	6,413,791	6,387,630	6,006,264	7,088,400	7,307,050	7,532,260	7,764,230	8,003,160
101 001 405.000	TAXES RECOVERED BY COUNTY	(20,000)	0	(20,000)	(41)	(20,000)	(20,000)	(21,220)	(21,860)	(22,520)
101 001 406.000	PRIOR YEAR TAX REFUNDS	15,000	1,382	15,000	3,801	15,000	15,000	15,000	15,460	15,000
101 001 408.000	PERSONAL PROPERTY TAX REFL REVENUE	(5,000)	0	(5,000)	0	(5,000)	(5,150)	(5,280)	(5,470)	(5,660)
101 001 410.000	PAYMENT IN LIEU OF PROP TAX	0	42,311	0	0	0	0	0	0	0
101 001 420.000	UNCOLLECTABLE TAXES/REAL-PERS	(2,500)	0	(2,500)	0	(2,500)	(2,450)	(2,470)	(2,490)	(2,510)
101 001 437.000	CURRENT PROP TAX/CFT-IFT	0	0	0	0	0	0	0	0	0
101 001 445.000	PENALTIES & INTEREST	30,000	18,227	30,000	0	30,000	65,760	67,790	69,880	72,030
101 001 447.000	PROPERTY TAX ADMINISTRATION FEE	325,090	327,489	325,090	275,557	363,000	374,190	385,720	397,590	409,820
	Total	6,769,220	6,803,220	6,769,220	6,285,581	7,507,900	7,773,190	8,011,980	8,258,720	8,511,950
License & Permit Revenues										
101 002 476.000	PERMITS/NON-BUSINESS LICENSE	3,600	2,802	3,600	1,311	3,600	3,710	3,620	3,930	4,060
101 002 476.100	GOING OUT OF BUSINESS PERMITS	100	0	100	0	100	100	100	100	100
	Total	3,700	2,802	3,700	1,311	3,700	3,810	3,720	4,030	4,160
State / Federal Grant Revenues										
101 003 531.000	STATE/FEDERAL GRANTS	90,000	90,000	479,100	20,840	200,000	1,000	1,000	1,000	1,000
101 003 532.000	FEDERAL GRANTS/CDBG	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
101 003 535.000	OTHER GRANTS	0	0	0	0	0	0	0	0	0
	Total	90,000	90,000	479,100	20,840	200,000	1,000	1,000	1,000	1,000
States-Shared Revenues										
101 004 573.000	LOCAL COMMUNITY STABILIZATION	212,422	212,384	124,422	139,586	128,155	132,000	135,960	138,000	140,070
101 004 574.000	ST SHARED REV/LIQUOR LICENSE	15,000	15,422	15,000	4,366	15,000	15,150	15,300	15,450	15,600
101 004 574.100	ST SHARED REV/SALES TAX(CONST)	885,361	1,029,607	885,361	497,726	1,183,866	1,289,780	1,266,670	1,285,670	1,304,960
101 004 574.300	EVIP - ECONOMIC VITALITY INCENTIVE PROC	134,604	141,334	134,604	66,863	194,347	121,620	121,620	117,970	114,430
101 004 574.350	EVIP - SUPPLEMENTAL	0	0	0	0	0	0	0	0	0
101 004 574.500	ST SHARED REV/PUBLIC SAFETY	0	0	0	0	2,942	3,061	3,061	3,122	3,185
101 004 576.000	ST SHARED REV/ELECTION REIMB	0	6,000	0	0	0	0	0	0	0
	Total	1,257,387	1,407,747	1,169,387	708,552	1,494,410	1,501,551	1,542,611	1,560,212	1,578,245

BUDGET

Account #	Account Title	2022 /23		2023 /24		2024 /25		2025 /26		2026 /27		2027 /28		2028 /29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Sales of Services Revenues															
101.005.583.000	CHARGES FOR SVCS/WATER FUND	255,000	285,000	255,000	123,065	255,000	270,530	278,650	287,010	285,620	285,620	285,620	285,620	304,490	
101.005.584.000	CHARGES FOR SVCS/EQUIP FUND	61,500	61,500	61,500	29,855	61,500	65,250	67,210	69,230	71,310	73,450	73,450	73,450	73,450	
101.005.585.000	CHARGES FOR SVCS/SOLID WASTE FUND	185,000	185,000	185,000	89,610	185,000	196,287	202,150	208,210	214,460	214,460	214,460	214,460	220,980	
101.005.585.500	CHARGES FOR SVCS/BUILDING FUND	47,000	47,000	47,000	23,500	47,000	49,860	51,360	52,900	54,440	54,440	54,440	54,440	56,120	
101.005.585.700	CHARGES FOR SVCS/RECREATION FUND	15,040	15,040	15,040	7,520	15,040	15,480	15,950	16,430	16,920	17,430	17,430	17,430	17,430	
101.005.586.000	CHARGES FOR SVCS/LIBRARY	0	0	0	0	0	0	0	0	0	0	0	0	0	
101.005.587.000	CHARGES FOR SVCS/COURT	0	0	0	0	0	0	0	0	0	0	0	0	0	
101.005.588.000	CHARGES FOR SVCS/DDA-ADMIN	65,200	65,200	65,200	31,650	65,200	69,220	71,300	73,440	75,640	75,640	75,640	75,640	77,910	
101.005.588.000	CHARGES FOR SVCS/DDA-MSD SVCS	142,780	142,780	142,780	69,310	142,780	151,470	156,010	160,690	165,510	170,480	170,480	170,480	170,480	
101.005.588.500	CHARGES FOR SVCS/DDA-PARKING	41,120	41,120	41,120	19,960	41,120	43,660	44,950	46,280	47,670	49,100	49,100	49,100	49,100	
101.005.590.000	CHARGES FOR SVCS/HOUS COMM	21,850	21,850	21,850	10,925	21,850	21,850	22,510	23,190	23,890	24,610	24,610	24,610	24,610	
101.005.590.750	CHARGES FOR SVCS/HOUS P/R FEE	16,390	16,390	16,390	8,195	16,390	16,390	16,880	17,390	17,910	18,450	18,450	18,450	18,450	
101.005.591.000	CHARGES FOR SVCS/OTHER COMM	11,025	(4,655)	3,000	9,055	3,000	3,000	3,090	3,180	3,260	3,340	3,380	3,380	3,380	
101.005.592.000	CHARGES FOR SVCS/BROWNFIELD	36,550	35,632	36,550	0	36,550	36,550	36,550	36,550	36,550	36,550	36,550	36,550	36,550	
	Total	888,455	881,859	890,430	422,645	890,430	962,637	962,850	1,005,670	1,035,370	1,065,370	1,095,370	1,125,370	1,155,370	
Cemetery Revenues															
101.006.633.000	FOUNDATIONS	10,000	10,085	10,000	4,260	10,000	10,000	10,300	10,610	10,930	11,260	11,600	11,960	12,340	
101.006.634.000	GRAVE OPENINGS & CLOSING	65,000	74,225	60,000	46,675	60,000	60,000	61,800	63,650	65,560	67,530	69,560	71,630	73,740	
101.006.643.000	CEMETERY LOT SALES	45,000	49,700	45,000	32,125	45,000	45,000	46,350	47,740	49,170	50,650	52,180	53,760	55,390	
101.006.644.000	CRYPT SALES	40,000	42,150	40,000	52,000	40,000	40,000	41,200	42,440	43,710	45,020	46,370	47,720	49,070	
101.006.649.000	CEMETERY MISC/TRANSFERS	4,350	4,212	2,500	2,425	3,850	2,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
	Total	164,350	180,372	157,500	137,505	158,850	157,500	160,650	165,440	170,370	175,460	180,640	185,930	191,220	
Parking Revenues															
101.007.656.000	PARKING FEES/CENTRAL	22,000	26,880	20,000	9,489	20,000	20,000	20,600	21,220	21,860	22,520	23,180	23,860	24,540	
101.007.656.100	PARKING FEES/EAST CENTRAL	1,100	5,072	200	0	1,100	200	210	230	250	270	290	310	330	
101.007.657.000	PERMIT PARKING	3,000	3,065	3,000	845	3,000	3,000	3,090	3,180	3,280	3,380	3,480	3,580	3,680	
101.007.658.000	PARKING FINES	30,000	29,235	12,000	14,322	12,000	12,000	12,360	12,730	13,110	13,500	13,890	14,280	14,670	
101.007.658.500	PARKING FINES-DDA	38,500	38,110	30,000	15,743	30,000	30,000	30,900	31,830	32,760	33,700	34,630	35,560	36,500	
	Total	94,600	102,362	65,200	40,399	66,100	65,200	67,180	69,180	71,260	73,400	75,540	77,680	79,820	

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		12 Months Projected	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Amended Budget	6 Months Actual		Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Other Operating Revenues										
101 008 628.000	POLICE DEPARTMENT REVENUES	12,900	13,124	8,400	5,281	8,400	5,900	6,080	6,260	6,450	6,640
101 008 628.030	LOCAL POLICE GRANTS	250	0	250	0	250	0	260	270	280	280
101 008 628.050	CITY PORTION / OFFENDER REGISTRATION	45,000	54,447	45,000	13,159	45,000	45,000	46,550	47,740	48,170	50,650
101 008 628.200	911 EMERGENCY SYSTEM REVENUES	3,850	3,346	3,000	1,111	3,000	3,000	3,000	3,300	3,300	3,300
101 008 628.300	ACT 302 TRAINING FUNDS	21,400	21,200	16,000	7,350	16,000	16,000	16,480	16,970	17,480	18,000
101 008 628.600	FALSE ALARM FEES	3,000	180	3,000	60	3,000	3,000	3,180	3,180	3,280	3,380
101 008 628.700	PFT TEST (BREATHYLIZER)	3,800	3,500	2,000	700	2,000	2,000	2,060	2,120	2,180	2,250
101 008 628.900	IARC FILING FEES	150	20	150	30	150	150	150	150	150	150
101 008 628.950	BOND PROCESSING FEE	1,000	0	1,000	0	1,000	1,030	1,030	1,060	1,090	1,120
101 008 630.000	OVERHEAD ON WORK ORDERS	8,000	0	8,000	0	8,000	8,000	100	4,000	5,600	5,000
101 008 647.000	DISTRICT COURT REVENUE	5,500	1,721	5,500	5,500	5,500	5,670	5,670	5,840	6,020	6,200
101 008 647.600	JUROR COMPENSATION RETURNS	150	0	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
101 008 660.000	TOWING FINES AND FEES	1,500	0	1,500	75	1,500	1,500	1,550	1,600	1,650	1,700
101 008 665.000	INTEREST ON INVESTMENTS	125,125	146,839	50	(1,660)	30,125	50	50	50	50	50
101 008 668.000	ROYALTIES/CABLE TV	220,000	184,933	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	2,000	22,000	22,000	23,100	24,260	25,470	26,740
101 008 668.500	METRO ACT R.O.W. REIMBURSEMENT	36,000	35,937	27,000	0	27,000	27,000	27,810	28,640	29,500	30,390
101 008 672.218	2018 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	0
101 008 672.219	2019 SIDEWALK SPECIAL ASSMT	0	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
101 008 672.221	2021 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	0
101 008 672.222	2022 SIDEWALK SPECIAL ASSMT	53,000	51,041	0	0	0	0	0	0	0	0
101 008 672.223	2023 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	0
101 008 672.224	2024 SIDEWALK SPECIAL ASSMT	0	0	40,000	0	40,000	40,000	40,000	40,000	40,000	40,000
101 008 672.225	2025 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	0
101 008 672.226	2026 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	40,000	40,000	40,000
101 008 672.227	2027 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	0
101 008 672.228	2028 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	0
101 008 675.006	CONTRIBUTIONS/KIWAIS PARK IMPROV	15,000	19,000	15,000	0	15,000	15,000	15,000	15,000	15,000	15,000
101 008 675.100	CONTRIBUTIONS/ADOPT-A-PARK	0	0	0	0	0	0	0	0	0	0
101 008 675.030	CONTRIBUTIONS / COUNTY	0	0	0	0	0	0	0	0	0	0
101 008 675.102	CONTRIBUTIONS/OTHER	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
101 008 675.226	CONTRIBUTIONS FROM WASTE/REC FD	0	0	0	0	0	0	0	0	0	0
101 008 680.000	OTHER INCOME	0	0	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	1,000	0	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 008 681.000	EXPENSE REIMBURSEMENTS	700	0	0	0	0	0	0	0	0	0
101 008 683.000	GAIN/LOSS ON SALE OF FIXED ASSETS	10,000	6,161	1,000	10,757	1,000	1,000	1,030	1,060	1,090	1,120
101 008 685.000	INSURANCE PROCEEDS	0	0	25,000	4,480	25,000	25,000	25,750	26,520	27,320	28,140
101 008 687.000	PASSPORT PROCESSING FEE	25,000	17,165	700	0	700	700	720	740	760	780
101 008 690.000	REIMBURSEMENT/SPEC ELECTIONS	1,000	0	0	0	0	0	0	0	0	0
101 008 691.000	REIMBURSEMENT/GEOTHERMAL PROJECT	50	2	(16,000)	24,145	48,290	48,290	(16,480)	(16,970)	(17,480)	(18,000)
101 008 694.200	INS PREM/RETIREES & OTHERS	(16,000)	(13,771)	180,000	89,978	180,000	180,000	185,400	190,960	196,690	202,590
101 008 694.300	SPECIAL EVENTS INCOME	180,000	117,877	50	(2)	50	50	50	50	50	50
101 008 698.000	SHINDRY (CASH OVER/SHORT)	778,875	668,254	662,825	206,882	662,825	650,540	616,180	637,260	656,590	674,270
	GENERAL FUND (OPERATING)	10,056,567	10,136,616	10,199,612	5,823,715	10,199,612	11,041,866	11,086,391	11,437,061	11,757,552	12,072,375
	REVENUE TOTAL										

BUDGET

Account #	Account Title	2022 / 23		2023 / 24			2024 / 25		2025 / 26		2026 / 27		2027 / 28		2028 / 29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
101 009 675 650	Transfers-In from Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
101 009 675 711	CONTRIBUTION FR FRINGE FUND	10,000	15,314	10,000	1,643	10,000	10,000	10,300	10,300	10,610	10,930	10,930	11,260	11,260	0	
101 009 689 000	CONTRIBUTION FR CEMETERY FUND	853,147	0	866,107	965,907	965,907	2,615,647	0	0	0	0	0	0	0	0	
101 009 689 100	APPROP OF FR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	APPROP OF HEALTH CARE RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total	863,147	15,314	976,107	1,005,907	1,005,907	2,625,647	10,300	10,300	10,610	10,930	10,930	11,260	11,260	0	
	GENERAL FUND	10,919,734	10,151,930	11,161,184	11,205,519	11,205,519	13,667,733	11,096,691	11,447,671	11,768,482	12,083,635	12,083,635	12,083,635	12,083,635	12,083,635	12,083,635
	REVENUE GRAND TOTAL	10,919,734	10,151,930	11,161,184	11,205,519	11,205,519	13,667,733	11,096,691	11,447,671	11,768,482	12,083,635	12,083,635	12,083,635	12,083,635	12,083,635	12,083,635

BUDGET

Account #	Account Title	2022 /23		2023 /24		12 Months Projected	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29
		Amended Budget	Actual	Original Budget	Amended Budget		Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
GENERAL FUND - Summary EXPENDITURES											
Administration											
101	CITY COMMISSION	142,375	147,817	145,375	145,375	145,375	177,648	144,228	148,960	153,310	157,770
172	CITY MANAGER	365,035	343,473	376,245	376,245	376,245	421,030	341,830	353,800	367,390	381,150
215	CITY CLERK	196,850	179,048	181,865	181,865	181,865	208,320	169,133	175,040	181,760	188,570
228	MGMT INFORMATION SERVICES	370,450	343,988	408,135	408,135	408,135	472,620	383,715	396,820	411,070	425,400
253	FINANCE/TREASURY SERVICES	841,225	503,755	567,260	567,260	567,260	695,305	483,322	501,720	519,990	538,560
257	CITY ASSESSOR SERVICES	83,315	77,428	82,918	82,918	82,918	86,439	70,179	72,280	74,460	76,700
262	ELECTIONS SERVICES	121,820	80,835	130,320	130,320	130,320	133,068	105,051	112,110	115,710	119,380
266	CITY ATTORNEY/LEGAL SERVICES	159,500	126,798	155,500	155,500	155,500	166,000	134,774	136,810	142,980	149,360
268	OTHER GENERAL GOVERNMENT	345,111	318,655	322,661	322,661	322,661	369,068	317,675	363,740	362,230	381,010
	Administration	2,325,381	2,121,757	2,370,278	2,370,278	2,370,278	2,629,533	2,152,907	2,263,280	2,328,900	2,415,820
Buildings & Grounds											
275	CITY HALL MAINTENANCE	163,755	154,459	150,955	150,955	150,955	161,288	130,946	135,060	139,290	143,650
276	MSD YARD MAINTENANCE	85,845	66,376	85,505	85,505	85,505	96,540	78,380	81,030	83,750	86,540
	Buildings & Grounds	249,600	220,835	236,460	236,460	236,460	257,828	209,325	216,090	223,040	230,190
Public Safety											
301	POLICE DEPARTMENT	4,535,200	4,261,534	4,566,809	4,566,809	4,566,809	4,803,151	3,899,629	4,100,740	4,304,350	4,449,200
336	FIRE DEPARTMENT	1,238,265	1,209,975	1,225,125	1,225,125	1,225,125	1,160,515	842,210	1,051,730	1,100,780	1,137,840
	Public Safety	5,773,465	5,471,509	5,791,934	5,791,934	5,791,934	5,963,666	4,841,839	5,152,470	5,405,160	5,587,040
Public Works											
441	MSD ADMINISTRATION	361,930	241,735	311,055	311,055	311,055	353,965	287,381	298,600	310,120	321,780
448	STREET LIGHTING SERVICES	205,000	219,702	195,000	195,000	195,000	235,000	190,794	196,520	202,410	208,480
567	CEMETERY MAINTENANCE	161,910	251,306	178,550	178,550	178,550	179,310	145,580	150,570	155,710	160,960
575	SPECIAL EVENTS	181,175	99,437	145,475	145,475	145,475	157,470	127,848	132,170	136,620	141,170
580	PARKING SYSTEM	94,350	81,683	81,800	81,800	81,800	86,100	69,904	72,120	74,390	76,710
590	MISCELLANEOUS MSD SERVICES	4,425	3,042	2,290	2,290	2,290	2,480	2,013	2,060	2,120	2,180
	Public Works	1,011,730	896,905	884,170	884,170	884,170	1,014,325	823,520	852,040	881,370	911,280
Recreation and Culture											
770	PARKS & PUBLIC PROPERTY	216,330	171,235	215,655	215,655	215,655	222,985	181,039	187,110	193,350	199,750
775	DMS SERVICES-DDA DISTRICT	177,725	148,060	177,440	177,440	177,440	199,685	162,122	166,970	171,990	177,140
	Other	394,055	319,311	396,095	396,095	396,095	422,670	343,161	354,080	365,340	376,890
Non-Operating											
900	CAPITAL OUTLAY	690,800	317,891	1,372,911	1,372,911	1,372,911	2,943,750	1,486,922	110,000	110,000	102,000
905	DEBT SERVICE	32,565	21,454	32,565	32,565	32,565	32,412	26,315	30,989	30,843	31,265
965	TRANSFERS OUT TO OTHER SOURCES	442,058	442,058	437,058	437,058	437,058	403,532	419,073	451,940	485,018	513,915
	Non-Operating	1,165,423	792,513	1,725,923	1,725,923	1,725,923	3,379,714	1,942,309	552,929	625,861	646,560
	GENERAL FUND - Summary EXPENDITURE GRAND TOTAL	10,919,734	9,822,854	11,405,861	11,460,421	11,509,082	13,667,733	10,313,062	9,450,889	9,829,671	10,167,800

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		2024 / 25		2025 / 26		2026 / 27		2027 / 28		2028 / 29	
		Amended Budget	Audited Actual	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected 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	4,159	4,450	1,751	4,450	4,450	3,613	4,500	4,500	4,500	4,500	4,500	80	4,500
101 101 707.000	SALARY & WAGES/TEMP-SEASONAL	1,250	475	1,300	186	1,300	100	81	80	80	80	80	80	0	80
101 101 709.000	SALARY & WAGES/OVERTIME	175	120	175	175	175	100	175	0	0	0	0	0	0	0
101 101 721.000	FRINGE BENEFITS	450	366	450	185	450	250	280	430	440	440	440	440	450	450
101 101 728.000	OFFICE SUPPLIES	100	0	100	0	100	100	203	840	840	840	840	840	900	900
101 101 740.000	OPERATING SUPPLIES	3,600	1,111	3,600	342	3,600	4,000	3,240	3,440	3,440	3,440	3,440	3,440	3,540	3,540
101 101 818.000	CONTRACTUAL SERVICES	55,000	67,883	54,000	41,671	54,000	75,000	60,892	64,000	64,000	64,000	64,000	64,000	66,540	66,540
101 101 818.211	CONT SVCS/CABLE TV	0	0	0	0	0	4,000	3,248	3,440	3,440	3,440	3,440	3,440	3,540	3,540
101 101 818.410	CONT SVCS/AUDITING	33,000	33,000	35,000	0	35,000	38,000	30,952	31,780	32,730	33,710	34,690	35,670	36,650	37,630
101 101 850.000	COMMUNICATIONS	300	0	300	0	300	500	406	420	430	440	450	460	470	480
101 101 864.000	CONFERENCES & MEETINGS	2,000	1,284	4,500	0	4,500	400	325	330	340	350	360	370	380	390
101 101 865.000	PUBLIC RELATIONS EXPENSE	9,600	8,988	8,500	6,374	8,500	9,000	7,307	7,530	7,760	7,990	8,220	8,450	8,680	8,910
101 101 900.000	PRINTING & PUBLISHING	3,500	2,908	3,500	1,856	3,500	3,000	2,436	2,510	2,590	2,670	2,750	2,830	2,910	2,990
101 101 940.000	EQUIPMENT RENTAL - FORCE ACCT	400	293	500	0	500	500	406	0	0	0	0	0	0	0
101 101 956.000	MISCELLANEOUS	5,000	4,731	3,500	117	3,500	5,000	4,039	4,180	4,310	4,440	4,570	4,700	4,830	4,960
101 101 957.000	TRAINING EXPENSES	10,050	10,083	11,000	3,626	11,000	12,000	9,743	10,030	10,330	10,640	10,940	11,250	11,560	11,870
101 101 958.000	MEMBERSHIPS & DUES	12,500	11,098	13,500	5,212	13,500	15,000	12,178	12,540	12,920	13,310	13,700	14,090	14,480	14,870
Total		142,375	147,817	145,375	64,226	145,375	177,645	144,228	148,960	153,310	157,770	162,120	166,470	170,820	175,170
City Manager Expenditures															
101 172 706.000	SALARY & WAGES/FULL-TIME	200,525	199,035	215,180	80,911	215,180	244,290	198,337	204,290	210,420	216,730	223,080	229,430	235,780	242,130
101 172 706.050	SALARY & WAGES/PART TIME	9,600	0	9,600	2,518	9,600	9,600	7,764	6,030	6,270	6,520	6,770	7,020	7,270	7,520
101 172 706.100	SALARY & WAGES/SICK	5,700	10,386	6,320	1,147	6,320	7,275	5,996	6,080	6,160	6,240	6,320	6,400	6,480	6,560
101 172 706.150	SALARY & WAGES/IN-LIEU HEALTH	2,225	2,221	2,225	0	2,225	2,225	2,042	2,100	2,150	2,200	2,250	2,300	2,350	2,400
101 172 706.300	SALARY & WAGES/RETENTION	3,900	3,900	3,900	1,500	3,900	3,900	2,679	1,850	1,850	1,850	1,850	1,850	1,850	1,850
101 172 706.600	SALARY & WAGES/VACATION PAYOFF	8,900	8,880	5,615	0	5,615	6,465	5,249	5,410	5,570	5,740	5,910	6,080	6,250	6,420
101 172 707.000	SALARY & WAGES/TEMP-SEASONAL	4,800	0	4,800	(3,000)	4,800	4,800	3,697	4,010	4,130	4,250	4,370	4,490	4,610	4,730
101 172 709.000	SALARY & WAGES/OVERTIME	100	0	200	0	200	150	122	130	130	130	130	130	130	130
101 172 721.000	POST RETIREMENT BENEFITS	66,575	67,983	69,260	26,970	69,260	76,345	61,984	63,840	65,760	67,730	69,700	71,670	73,640	75,610
101 172 721.500	MEAL ALLOWANCE	33,290	30,127	36,445	13,416	36,445	39,490	32,062	36,030	40,060	44,090	48,120	52,150	56,180	60,210
101 172 725.500	OFFICE SUPPLIES	400	0	400	0	400	200	162	180	200	210	220	230	240	250
101 172 727.000	POSTAGE	1,200	223	200	79	200	400	325	330	340	350	360	370	380	390
101 172 728.000	OPERATING SUPPLIES	9,500	9,501	6,500	3,625	6,500	6,500	5,277	5,440	5,600	5,770	5,940	6,110	6,280	6,450
101 172 740.000	CONTRACTUAL SERVICES	1,000	32	1,000	17	1,000	1,800	1,218	1,250	1,280	1,330	1,360	1,410	1,440	1,490
101 172 818.000	COMMUNICATIONS	2,625	3,410	2,500	903	2,500	2,800	2,030	2,090	2,150	2,210	2,270	2,330	2,390	2,450
101 172 860.000	TRANSPORTATION	800	584	800	235	800	800	650	670	690	710	730	750	770	790
101 172 864.000	CONFERENCES & MEETINGS	360	360	100	75	100	100	81	0	0	0	0	0	0	0
101 172 865.000	PUBLIC RELATIONS EXPENSE	700	219	600	229	600	1,000	812	840	870	900	930	960	990	1,020
101 172 900.000	PRINTING & PUBLISHING	319	319	500	21	500	400	325	330	340	350	360	370	380	390
101 172 925.000	SUBSCRIPTIONS & PUBLICATIONS	400	0	400	0	400	400	340	340	340	340	340	340	340	340
101 172 930.000	REPAIRS & MAINTENANCE	900	1,168	1,000	340	1,000	1,000	812	840	870	900	930	960	990	1,020
101 172 940.000	EQUIPMENT RENTAL - FORCE ACCT	3,000	2,930	1,500	585	1,500	3,000	2,436	2,510	2,590	2,670	2,750	2,830	2,910	2,990
101 172 956.000	MISCELLANEOUS	4,500	80	4,000	0	4,000	4,000	3,248	3,440	3,440	3,440	3,440	3,440	3,440	3,440
101 172 957.000	TRAINING EXPENSE	1,335	1,335	1,200	218	1,200	1,800	1,218	1,250	1,280	1,330	1,360	1,410	1,440	1,490
101 172 958.000	MEMBERSHIPS & DUES	365,035	343,473	376,245	130,963	376,245	421,030	341,830	353,600	367,390	381,150	394,910	408,670	422,430	436,190
Total		365,035	343,473	376,245	130,963	376,245	421,030	341,830	353,600	367,390	381,150	394,910	408,670	422,430	436,190

BUDGET

Account #	Account Title	2022 / 23		2023 / 24			2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
	Finance/Treasury Services Expenditures										
101 212 706.000	SALARY & WAGES/FULL TIME	188,900	184,242	188,005	64,377	188,005	246,835	200,484	206,500	212,700	219,080
101 212 706.050	SALARY & WAGES/PART TIME	60,300	58,296	101,095	20,741	101,095	51,320	41,866	42,920	44,210	45,540
101 212 706.100	SALARY & WAGES/SICK	5,575	232	5,875	0	5,875	11,130	9,036	9,036	9,590	9,890
101 212 706.300	SALARY & WAGES/RETENTION	4,075	5,079	1,800	1,325	1,800	1,700	1,380	2,080	2,200	2,330
101 212 706.600	SALARY & WAGES/VACATION	4,850	63	4,885	0	4,885	7,610	6,178	6,360	6,590	6,750
101 212 707.000	SALARY & WAGES/TEMP-SEASONAL	40,000	37,068	41,200	21,465	41,200	41,200	33,450	34,450	35,480	36,540
101 212 709.000	SALARY & WAGES/OVERTIME	375	77	250	250	250	250	203	210	220	230
101 212 721.000	FRINGE BENEFITS	131,800	110,588	117,815	37,281	117,815	145,075	117,785	121,320	124,960	128,710
101 212 721.500	POST RETIREMENT BENEFITS	51,000	47,863	48,385	16,183	48,385	42,135	34,208	38,460	42,750	46,950
101 212 725.000	EMPLOYEE TESTING & LICENSING	0	0	0	0	0	0	0	0	0	0
101 212 725.500	MEAL ALLOWANCE	150	0	150	44	150	150	122	130	130	130
101 212 727.000	OFFICE SUPPLIES	3,000	1,808	3,000	842	3,000	3,000	2,436	2,510	2,590	2,670
101 212 728.000	POSTAGE	6,000	8,250	6,000	2,206	6,000	6,000	4,871	5,020	5,170	5,330
101 212 740.000	OPERATING SUPPLIES	4,750	5,282	3,750	1,705	3,750	3,750	3,140	3,140	3,230	3,330
101 212 818.000	CONTRACTUAL SERVICES	3,500	4,116	3,500	4,358	3,500	3,500	2,842	2,930	3,020	3,110
101 212 818.213	CONT SRVC/ASSG-SPEC PROJ	0	0	0	0	0	0	0	0	0	0
101 212 818.214	CONT SRVC/ASSG-SPEC PROJ	0	0	0	0	0	0	0	0	0	0
101 212 850.000	COMMUNICATIONS	850	527	850	563	850	850	690	710	730	750
101 212 860.000	TRANSPORTATION	1,000	682	1,000	132	1,000	1,000	840	870	900	900
101 212 864.000	CONFERENCES & MEETINGS	1,400	0	1,400	1,400	1,400	1,400	1,137	1,170	1,210	1,250
101 212 865.000	PUBLIC RELATIONS EVENTS	1,250	885	1,250	329	1,250	1,250	1,015	1,050	1,080	1,110
101 212 900.000	PRINTING & PUBLISHING	6,600	7,745	3,000	4,813	3,000	3,000	2,436	2,510	2,590	2,670
101 212 925.000	SUBSCRIPTIONS & PUBLICATIONS	100	169	100	299	100	100	81	80	80	80
101 212 930.000	REPAIRS & MAINTENANCE	100	0	100	100	100	100	81	80	80	80
101 212 938.000	EQUIPMENT LEASE EXPENSE	150	0	150	88	150	150	81	80	80	80
101 212 940.000	EQUIPMENT RENTAL - FORCE ACCT	20,600	30,518	20,600	10,300	20,600	20,600	16,725	17,230	17,730	18,260
101 212 956.000	MISCELLANEOUS	100	0	100	0	100	100	81	80	80	80
101 212 957.000	TRAINING EXPENSE	4,000	2,768	2,000	923	2,000	2,000	1,624	1,670	1,720	1,770
101 212 958.000	MEMBERSHIPS & DUES	1,000	527	1,000	309	1,000	1,000	840	870	900	900
	Total	541,225	503,755	567,260	188,224	567,260	595,305	483,322	501,720	519,950	538,560
	City Clerk Expenditures										
101 215 706.000	SALARY & WAGES/FULL TIME	89,750	92,743	83,345	42,946	83,345	90,115	73,163	75,360	77,620	79,950
101 215 706.050	SALARY & WAGES/PART TIME	6,275	0	6,790	0	6,790	20,160	16,360	16,880	17,360	17,880
101 215 706.100	SALARY & WAGES/SICK	3,350	4,318	3,530	0	3,530	3,825	3,105	3,200	3,300	3,400
101 215 706.300	SALARY & WAGES/RETENTION	1,900	1,900	1,185	1,200	1,185	2,000	1,624	1,000	1,000	1,000
101 215 706.600	SALARY & WAGES/VACATION	7,100	4,048	3,140	0	3,140	3,400	2,760	2,840	2,930	3,020
101 215 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0	0
101 215 709.000	SALARY & WAGES/OVERTIME	250	249	50	43	50	50	41	40	40	40
101 215 721.000	FRINGE BENEFITS	950	903	550	270	550	550	447	460	470	480
101 215 721.500	POST RETIREMENT BENEFITS	43,175	46,526	44,100	19,827	44,100	49,165	39,917	41,110	42,340	43,610
101 215 725.000	MEAL ALLOWANCE	18,825	12,873	20,085	7,889	20,085	19,975	16,217	18,220	20,260	22,650
101 215 727.000	OFFICE SUPPLIES	100	103	200	8	200	200	162	170	180	190
101 215 728.000	POSTAGE	100	0	200	0	200	200	162	170	180	190
101 215 740.000	OPERATING SUPPLIES	570	192	570	29	570	570	463	460	490	500
101 215 818.000	CONTRACTUAL SERVICES	3,000	2,623	3,000	1,662	3,000	3,000	2,436	2,510	2,590	2,670
101 215 850.000	COMMUNICATIONS	10,000	756	2,700	0	2,700	2,700	2,192	2,280	2,330	2,400
101 215 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0
101 215 864.000	TRANSPORTATION	225	334	400	32	400	400	325	330	340	350
101 215 864.000	CONFERENCES & MEETINGS	0	110	0	0	0	0	0	0	0	0
101 215 900.000	PRINTING & PUBLISHING	1,500	0	1,750	308	1,750	1,750	1,421	1,460	1,500	1,550
101 215 925.000	SUBSCRIPTIONS & PUBLICATIONS	400	376	100	0	100	100	81	80	80	80
101 215 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0
101 215 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,800	9,642	7,300	3,667	7,300	7,300	5,927	6,100	6,280	6,470
101 215 956.000	MISCELLANEOUS	1,000	0	500	0	500	500	406	420	430	440
101 215 957.000	TRAINING EXPENSE	1,500	575	2,000	2,000	2,000	2,000	1,624	1,670	1,720	1,770
101 215 958.000	MEMBERSHIPS & DUES	750	775	370	320	370	370	310	310	320	330
	Total	196,550	179,048	181,865	78,002	181,865	208,320	169,133	175,040	181,760	189,570

BUDGET

Account #	Account Title	2022 /23		2023 /24		2024 /25		2025 /26		2026 /27		2027 /28		2028 /29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Projected Budget
101 228 706.000	<u>Merit Information Services Expenditures</u>	118,950	120,689	129,115	129,115	53,865	129,115	141,065	114,529	117,970	121,510	125,160			
101 228 706.100	SALARY & WAGES/FULL-TIME	5,000	5,686	5,470	5,470	0	5,470	5,985	4,859	5,000	5,150	5,300			
101 228 706.300	SALARY & WAGES/SICK	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,258	800	1,000	1,000			
101 228 706.600	SALARY & WAGES/RETENTION	7,700	7,700	4,850	4,850	0	4,850	5,320	4,319	4,450	4,580	4,720			
101 228 709.000	SALARY & WAGES/OVERTIME	0	0	0	0	0	0	0	0	0	0	0			
101 228 721.000	FRINGE BENEFITS	55,625	55,138	57,350	57,350	22,154	57,350	62,150	50,459	51,970	53,530	55,140			
101 228 721.500	POST RETIREMENT BENEFITS	25,975	20,803	28,450	28,450	10,519	28,450	29,050	23,585	26,510	29,480	32,380			
101 228 725.500	MEAL ALLOWANCE	150	0	100	100	0	100	150	122	130	130	130			
101 228 727.000	OFFICE SUPPLIES	100	156	100	100	0	100	100	81	80	80	80			
101 228 728.000	POSTAGE	5,000	54	4,500	4,500	2,240	4,500	8,500	6,901	7,110	7,320	7,540			
101 228 740.000	OPERATING SUPPLIES	72,800	71,261	91,500	91,500	20,455	91,500	103,000	83,625	86,130	88,710	91,370			
101 228 750.000	OPERATING SUPPLIES/SOFTWARE	65,000	60,128	72,000	72,000	3,557	72,000	102,000	82,513	85,300	87,860	90,500			
101 228 818.000	CONTRACTUAL SERVICES	200	0	200	200	0	200	200	162	170	180	190			
101 228 850.000	COMMUNICATIONS	150	47	150	150	13	150	200	162	170	180	190			
101 228 860.000	TRANSPORTATION	1,500	0	1,500	1,500	0	1,500	2,000	1,624	1,670	1,720	1,770			
101 228 864.000	CONFERENCES & MEETINGS	450	517	550	550	125	550	550	447	460	470	480			
101 228 940.000	EQUIPMENT RENTAL - FORCE ACCT	250	0	250	250	0	250	250	203	210	220	230			
101 228 956.000	MISCELLANEOUS	10,000	2,278	10,000	10,000	50	10,000	10,000	8,119	8,360	8,610	8,870			
101 228 957.000	TRAINING EXPENSE	400	50	400	400	0	400	400	325	330	340	350			
101 228 958.000	MEMBERSHIPS & DUES	370,450	343,988	408,135	408,135	114,477	408,135	472,620	383,715	396,820	411,070	425,400			
	Total														
101 257 725.000	<u>City Assessor Expenditures</u>	0	0	0	0	0	0	0	0	0	0	0			
101 257 727.000	EMPLOYEE TESTING & LICENSING	0	0	2,500	2,500	0	2,500	2,500	2,030	2,090	2,150	2,210			
101 257 728.000	OFFICE SUPPLIES	2,000	80	1,000	1,000	93	1,000	1,000	812	840	870	900			
101 257 818.000	POSTAGE	0	0	1,500	1,500	0	1,500	1,500	1,218	1,250	1,290	1,330			
101 257 818.213	CONTRACTUAL SERVICES	75,715	75,674	70,418	70,418	39,314	70,418	73,939	60,030	61,830	63,680	65,590			
101 257 860.000	CONTR. SVC/ASSESSING	0	0	0	0	0	0	0	0	0	0	0			
101 257 864.000	TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0			
101 257 864.000	CONFERENCES & MEETINGS	4,000	44	4,000	4,000	36	4,000	4,000	3,248	3,340	3,440	3,540			
101 257 900.000	PRINTING & PUBLISHING	1,600	1,629	1,500	1,500	752	1,500	1,500	1,218	1,250	1,290	1,330			
101 257 925.000	SUBSCRIPTIONS & PUBLICATIONS	0	0	1,000	1,000	0	1,000	1,000	812	840	870	900			
101 257 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0	0			
101 257 957.000	TRAINING EXPENSE	0	0	0	0	125	0	0	0	0	0	0			
101 257 958.000	MEMBERSHIPS & DUES	83,315	77,428	82,918	82,918	40,320	82,918	86,439	70,179	72,280	74,450	76,700			
	Total														

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		12 Months Projected	2024 / 25 Proposed Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget	2027 / 28 Projected Budget	2028 / 29 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget						
Elections Services Expenditures											
101 262 706.000	SALARY & WAGES/FULL TIME	14,075	2,683	14,705	234	14,705	15,900	12,909	13,300	13,700	14,110
101 262 706.050	SALARY & WAGES/PART TIME	25,150	26,802	27,165	5,996	27,165	27,905	22,696	23,340	24,040	24,760
101 262 706.100	SALARY & WAGES/SICK	600	0	625	625	625	676	549	570	580	610
101 262 706.300	SALARY & WAGES/RETENTION	900	900	915	350	915	915	418	1,000	1,000	1,000
101 262 706.600	SALARY & WAGES/VACATION	525	0	555	555	555	600	487	500	520	540
101 262 706.880	SALARY & WAGES/AUTO ALLOWANCE	0	0	0	0	0	0	0	0	0	0
101 262 709.000	SALARY & WAGES/TEMP-SEASONAL	22,000	17,086	22,000	5,902	22,000	22,000	17,862	18,400	18,950	19,520
101 262 709.000	SALARY & WAGES/OVERTIME	4,755	4,752	4,750	1,608	4,750	4,750	3,856	3,970	4,080	4,210
101 262 721.500	FRINGE BENEFITS	11,475	4,493	11,810	1,140	11,810	12,565	10,201	10,510	10,830	11,150
101 262 721.500	POST RETIREMENT BENEFITS	8,475	8,246	8,545	3,845	8,545	9,325	7,862	8,210	8,560	8,910
101 262 725.500	MEAL ALLOWANCE	1,300	1,219	1,300	926	1,300	1,300	1,218	1,250	1,280	1,330
101 262 727.000	OFFICE SUPPLIES	100	0	100	0	100	100	81	80	80	80
101 262 728.000	POSTAGE	3,080	500	3,130	764	3,130	3,130	2,541	2,620	2,700	2,780
101 262 740.000	OPERATING SUPPLIES	3,800	2,021	2,000	450	2,000	2,000	1,624	1,670	1,720	1,770
101 262 818.000	CONTRACTUAL SERVICES	19,200	10,300	26,250	1,614	26,250	26,250	22,936	23,620	24,330	25,060
101 262 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0
101 262 864.000	TRANSPORTATION	125	102	200	46	200	200	162	170	180	190
101 262 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0
101 262 900.000	PRINTING & PUBLISHING	4,000	1,589	6,700	2,429	6,700	6,700	5,440	5,600	5,770	5,940
101 262 925.000	SUBSCRIPTIONS & PUBLICATIONS	100	0	100	100	100	100	81	80	80	80
101 262 930.000	REPAIRS & MAINTENANCE	100	0	100	0	100	100	81	80	80	80
101 262 940.000	EQUIPMENT RENTAL - FORCE ACCT	100	73	100	0	100	100	81	80	80	80
101 262 956.000	MISCELLANEOUS	100	0	100	0	100	100	81	80	80	80
101 262 957.000	TRAINING EXPENSE	1,500	48	2,000	600	2,000	2,000	1,624	1,670	1,720	1,770
101 262 958.000	MEMBERSHIPS & DUES	360	100	370	95	370	370	300	310	320	330
Total		121,820	80,835	130,320	23,496	130,320	133,066	108,051	112,110	115,710	119,380
City Hall Maintenance Expenditures											
101 265 706.000	SALARY & WAGES/FULL TIME	5,590	4,246	6,025	1,988	6,025	5,235	4,250	4,380	4,510	4,650
101 275 706.050	SALARY & WAGES/PART TIME	225	0	0	0	0	0	0	0	0	0
101 265 706.100	SALARY & WAGES/SICK	25	0	265	0	265	565	459	470	480	490
101 265 706.300	SALARY & WAGES/RETENTION	0	0	0	0	0	0	0	0	0	0
101 265 706.350	SALARY & WAGES/PAGER PAY	125	0	25	25	25	25	20	20	20	20
101 265 706.550	SALARY & WAGES/RET/MT BONUS	0	0	100	0	100	100	81	80	80	80
101 265 706.550	SALARY & WAGES/WATER LICENSE BONUS	85	0	85	0	85	85	0	0	0	0
101 265 707.000	SALARY & WAGES/VACATION	225	225	225	0	225	200	162	170	180	190
101 265 709.000	SALARY & WAGES/TEMP-SEASONAL	1,525	795	1,075	2,028	1,075	1,075	873	900	930	960
101 265 709.000	SALARY & WAGES/OVERTIME	325	311	200	52	200	315	256	260	270	280
101 265 721.500	FRINGE BENEFITS	3,450	2,061	3,785	1,312	3,785	3,590	2,915	3,000	3,090	3,180
101 265 721.500	POST RETIREMENT BENEFITS	2,650	2,483	2,375	822	2,375	2,455	1,993	2,240	2,490	2,730
101 265 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0
101 265 740.000	OPERATING SUPPLIES	9,000	4,230	8,000	4,106	8,000	8,000	6,495	6,690	6,890	7,100
101 265 818.000	CONTRACTUAL SERVICES	91,000	90,881	88,600	22,178	88,600	94,500	76,724	79,030	81,400	83,640
101 265 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0
101 265 920.000	PUBLIC UTILITIES	28,000	29,475	25,000	7,508	25,000	30,000	24,357	25,080	25,840	26,620
101 265 930.000	REPAIRS & MAINTENANCE	15,600	13,913	10,000	2,204	10,000	10,000	8,119	8,360	8,610	8,870
101 265 940.000	EQUIPMENT RENTAL - FORCE ACCT	6,000	5,944	5,225	2,734	5,225	5,225	4,242	4,370	4,500	4,640
101 275 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
Total		163,755	154,439	150,955	45,001	150,955	161,285	130,946	135,060	139,290	143,650
City Attorney Expenditures											
101 266 818.100	CONT SRVC/ RETAINER	44,000	24,062	45,000	9,500	45,000	45,000	36,535	37,630	38,760	39,920
101 266 818.110	CONT SRVC/ SPECIAL PROJECTS	52,000	52,220	53,000	18,537	53,000	55,000	44,654	45,990	47,370	48,780
101 266 818.150	CONT SRVC/ CITY ATTY-BROWNFELD	40,000	26,506	40,000	17,182	40,000	40,000	32,476	33,450	34,450	35,460
101 266 818.165	CONT SRVC/ PROPERTY TAX APPEALS	6,000	7,713	5,000	175	5,000	5,000	4,059	4,180	4,310	4,440
101 266 818.170	CONT SRVC/ LABOR ATTORNEY	12,000	14,912	7,500	1,379	7,500	15,000	12,178	12,540	12,920	13,310
101 266 900.000	PRINTING & PUBLISHING	4,500	1,385	4,000	776	4,000	5,000	4,059	4,180	4,310	4,440
101 266 956.000	MISCELLANEOUS	500	0	500	0	500	500	406	420	430	440
Total		159,500	126,798	155,500	47,548	155,500	166,000	134,774	138,610	142,580	147,260

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		2024 / 25		2025 / 26		2026 / 27		2027 / 28		2028 / 29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected 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	3,654	3,760	3,870	3,990	3,870	3,990	3,870	3,990
101 268 721.200	CONTRIBUTION TO HEALTH CARE RESERVE	2,000	0	2,000	2,000	0	2,000	1,624	2,000	20,000	20,000	20,000	20,000	20,000	20,000
101 268 724.000	MERS ACTUARIAL EVALUATIONS	11,875	11,872	11,875	11,875	0	11,875	9,743	20,030	0	0	0	0	0	0
101 268 725.000	EMPLOYEE TESTING & LICENSING	3,500	0	3,500	3,500	0	3,500	3,268	3,340	3,440	3,440	3,440	3,440	3,440	3,440
101 268 727.000	OFFICE SUPPLIES	2,500	429	2,500	2,500	0	2,500	2,050	2,090	2,150	2,210	2,150	2,210	2,150	2,210
101 268 728.000	POSTAGE	13,000	10,773	14,000	14,000	3,037	14,000	9,743	10,030	10,330	10,640	10,330	10,640	10,330	10,640
101 268 740.000	OPERATING SUPPLIES	7,000	4,113	7,000	7,000	4,169	7,000	4,871	5,020	5,170	5,330	5,170	5,330	5,170	5,330
101 850 750.000	OPERATING SUPPLIES/SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101 268 818.000	CONTRACTUAL SERVICES	28,750	27,507	22,000	22,000	7,636	22,000	32,476	33,450	34,450	35,480	34,450	35,480	34,450	35,480
101 268 818.900	CONTR SVCS/BANK ANALYSIS FEES	2,000	0	2,500	2,500	0	2,500	2,050	2,090	2,150	2,210	2,150	2,210	2,150	2,210
101 268 832.000	REIMBURSEMENT / 3RD DIST COURT	34,200	40,399	15,000	15,000	0	15,000	30,852	40,000	50,000	60,000	50,000	60,000	50,000	60,000
101 268 850.000	COMMUNICATIONS	35,000	34,089	38,000	38,000	16,869	38,000	34,911	35,960	37,040	38,150	37,040	38,150	37,040	38,150
101 268 864.000	CONFERENCES & MEETINGS	0	0	1,500	1,500	0	1,500	1,218	1,250	1,290	1,330	1,290	1,330	1,290	1,330
101 268 865.000	PUBLIC RELATIONS EVENTS	800	0	800	800	0	800	812	840	870	900	870	900	870	900
101 268 900.000	PRINTING & PUBLISHING	1,000	0	1,000	1,000	100	1,000	812	840	870	900	870	900	870	900
101 268 930.000	REPAIRS & MAINTENANCE	5,000	0	5,000	5,000	0	5,000	4,059	4,180	4,310	4,440	4,310	4,440	4,310	4,440
101 268 935.000	EQUIPMENT LEASE EXPENSE	8,500	8,334	6,800	6,800	4,143	6,800	6,495	6,690	6,890	7,100	6,890	7,100	6,890	7,100
101 268 940.000	EQUIPMENT RENTAL - FORCE ACCT	7,500	11,486	4,700	4,700	4,000	4,700	4,059	4,180	4,310	4,440	4,310	4,440	4,310	4,440
101 268 940.100	EQUIPMENT RENTAL - SUPPLEMENTAL	73,486	73,486	73,486	73,486	0	73,486	78,574	80,930	83,360	85,860	83,360	85,860	83,360	85,860
101 268 956.000	MISCELLANEOUS	1,000	39	1,000	1,000	0	1,000	812	840	870	900	870	900	870	900
101 268 967.000	TRAINING	4,500	60	4,500	4,500	0	4,500	3,654	3,760	3,870	3,990	3,870	3,990	3,870	3,990
101 268 960.000	INSURANCE & BONDS	95,000	95,000	97,000	97,000	47,500	97,000	78,753	81,120	83,550	86,060	83,550	86,060	83,550	86,060
101 268 963.000	BAD DEBT EXPENSE/BANKRUPTCY	2,000	0	2,000	2,000	0	2,000	1,624	1,670	1,720	1,770	1,670	1,770	1,670	1,770
101 268 964.000	PRIOR YEAR TAX REFUNDS	2,000	1,067	2,000	2,000	0	2,000	1,624	1,670	1,720	1,770	1,670	1,770	1,670	1,770
	Total	345,111	318,655	322,661	322,661	87,454	322,661	317,675	363,740	362,230	381,010	362,230	381,010	362,230	381,010

BUDGET

Account #	Account Title	2022 /23		2023 /24		12 Months Projected	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29
		Amended Budget	Audited Actual	Original Budget	Amended Budget		6 Months Actual	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
101 301 706.000	Police Department Expenditures			1,582,325	627,431	1,582,325	1,639,280	1,330,914	1,370,940	1,411,970	1,454,330
101 301 706.050	SALARY & WAGES/FULL TIME	1,486,250	1,524,147	88,990	34,649	88,990	81,475	66,149	68,130	70,170	72,280
101 301 706.100	SALARY & WAGES/PART TIME	88,725	69,015	60,120	0	60,120	63,465	51,527	53,070	54,660	56,300
101 301 706.150	SALARY & WAGES/SICK	57,925	52,358	4,440	0	4,440	5,030	4,084	4,210	4,340	4,470
101 301 706.180	SALARY & WAGES/IN-LIEU HEALTH	4,450	4,441	65,839	55,446	65,839	69,390	56,337	58,030	59,770	61,560
101 301 706.200	SALARY & WAGES/HOLIDAY PAY	63,450	61,787	12,360	11,650	12,360	12,360	10,035	8,700	8,700	9,450
101 301 706.300	SALARY & WAGES/RETENTION	11,875	11,862	13,835	6,458	13,835	13,835	11,232	11,570	11,920	12,280
101 301 706.400	SALARY & WAGES/UNIFORM ALLOW	13,675	13,336	14,215	0	14,215	15,135	12,288	12,660	13,040	13,430
101 301 706.600	SALARY & WAGES/VACATION	13,650	6,917	12,725	3,842	12,725	13,300	10,798	11,120	11,450	11,790
101 301 706.900	SALARY & WAGES/DEBRIEF PAY	4,000	2,493	3,500	2,067	3,500	3,500	812	840	870	900
101 301 707.000	SALARY & WAGES/TEMP-SEASONAL	79,890	81,622	90,000	32,983	90,000	90,000	73,070	75,260	77,520	79,890
101 301 709.100	SALARY & WAGES/OVERTIME	4,000	904	4,000	0	4,000	4,000	3,248	3,340	3,440	3,540
101 301 721.000	FRINGE BENEFITS	683,425	725,897	692,770	307,808	692,770	747,400	606,806	625,010	643,760	663,070
101 301 721.500	POST RETIREMENT BENEFITS	1,200,165	951,218	1,225,615	515,779	1,225,615	1,297,650	1,053,549	1,117,610	1,186,910	1,240,700
101 301 725.000	EMPLOYEE TESTING & LICENSING	5,790	4,632	5,960	2,250	5,960	6,140	4,985	5,130	5,280	5,440
101 301 727.000	MEAL ALLOWANCE	115	113	100	0	100	100	81	80	80	80
101 301 727.000	OFFICE SUPPLIES	2,460	1,895	2,530	629	2,530	2,610	2,119	2,180	2,250	2,320
101 301 728.000	POSTAGE	2,500	743	2,580	170	2,580	2,660	2,160	2,220	2,290	2,360
101 301 740.000	OPERATING SUPPLIES	9,230	8,171	13,510	2,031	13,510	13,820	11,302	11,640	11,990	12,350
101 301 740.400	UNIFORMS	1,000	783	6,000	2,347	6,000	6,180	5,017	5,170	5,330	5,490
101 301 740.700	SAFETY GEAR	5,900	3,086	3,280	485	3,280	3,380	2,744	2,830	2,910	3,000
101 301 810.000	TOWING CHARGES	3,180	3,070	3,000	150	3,000	3,090	2,509	2,580	2,660	2,740
101 301 818.000	CONTRACTUAL SERVICES	3,000	360	33,000	20,611	33,000	46,000	37,347	38,470	39,620	40,810
101 301 818.310	CONTRACTUAL SERVICES-SOCIAL WORKER	34,950	34,056	20,600	0	20,600	21,220	17,225	17,750	18,280	18,890
101 301 818.311	SCHOOL CROSSING GUARDS	6,500	0	418,440	220,000	418,440	418,440	339,920	349,920	360,420	371,230
101 301 820.000	SEX OFFENDER REGISTRATION FEES	526,250	490,917	19,385	5,240	19,385	23,300	18,917	19,480	20,060	20,660
101 301 822.000	ANIMAL CONTROL EXPENSES	19,385	13,403	520	30	520	540	438	450	460	470
101 301 830.000	ANIMAL CONTROL EXPENSES	800	210	840	200	840	870	706	730	750	770
101 301 835.000	PRISONER/LOADING EXPENSES	820	125	2,180	750	2,180	2,250	1,827	1,880	1,940	2,000
101 301 850.000	COMMUNICATIONS	2,120	2,236	3,100	695	3,100	3,190	2,590	2,670	2,750	2,830
101 301 860.000	TRANSPORTATION	3,820	907	29,615	12,454	29,615	29,244	23,743	24,460	25,190	25,950
101 301 864.000	CONFERENCES & MEETINGS	25,275	23,261	560	165	560	580	471	480	500	520
101 301 865.000	PUBLIC RELATIONS EVENTS	540	459	3,200	799	3,200	3,300	2,679	2,760	2,840	2,930
101 301 900.000	PRINTING & PUBLISHING	2,110	1,828	1,420	0	1,420	1,460	1,185	1,220	1,260	1,300
101 301 930.000	REPAIRS & MAINTENANCE	1,380	1,048	6,000	141	6,000	6,180	5,017	5,170	5,330	5,490
101 301 938.000	EQUIPMENT LEASE EXPENSE	5,840	1,211	3,480	970	3,480	3,560	2,907	2,990	3,080	3,170
101 301 940.000	EQUIPMENT RENTAL - FORCE ACCT	3,380	2,721	4,500	1,876	4,500	4,590	3,767	3,880	4,000	4,120
101 301 956.000	MISCELLANEOUS	4,370	4,021	111,580	30,316	111,580	114,927	93,308	96,110	98,990	101,960
101 301 957.000	TRAINING/HNT	111,580	132,050	1,150	582	1,150	1,180	958	980	1,020	1,050
101 301 957.100	TRAINING/HNT	1,120	560	12,000	2,559	12,000	12,360	10,035	10,340	10,650	10,970
101 301 957.302	TRAINING/302 FUNDS	11,640	10,285	10,500	0	10,500	10,500	8,525	8,780	9,040	9,310
101 301 957.500	EDUCATIONAL REIMBURSEMENTS	10,500	9,244	3,280	1,660	3,280	4,200	3,410	3,510	3,620	3,730
101 301 958.000	MEMBERSHIPS & DUES	3,180	2,494	0	0	0	0	0	0	0	0
	Total	4,535,200	4,261,534	4,566,809	1,907,415	4,566,809	4,803,151	3,895,629	4,100,740	4,304,360	4,449,200

BUDGET

Account #	Account Title	2022 /23		2023 /24		12 Months Projected	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29
		Amended Budget	Audited Actual	Original Budget	Amended Budget		6 Months Actual	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
Fire Department Expenditures											
101.336	706.750	13,500	10,600	13,500	11,712	13,500	13,500	10,961	11,280	11,630	11,980
101.336	707.000	0	0	0	0	0	0	0	0	0	0
101.336	707.000	2,500	2,089	2,500	2,288	2,500	2,500	2,030	2,080	2,150	2,210
101.336	721.000	337,025	311,172	337,025	163,605	337,025	275,415	221,171	245,950	270,150	281,440
101.336	721.600	0	0	0	0	0	0	0	0	0	0
101.336	721.650	75,000	33,077	75,000	12,145	75,000	75,000	60,892	65,150	69,710	74,590
101.336	725.000	60	59	60	0	60	0	0	0	0	0
101.336	740.000	5,000	2,925	5,000	4,693	5,000	5,000	4,059	4,180	4,310	4,440
101.336	740.700	0	0	0	0	0	0	0	0	0	0
101.336	740.700	0	0	0	0	0	0	0	0	0	0
101.336	815.000	29,100	27,582	16,000	7,785	16,000	16,000	12,980	13,350	13,760	14,190
101.336	815.800	686,500	707,171	686,500	346,228	686,500	686,500	557,362	574,080	591,300	609,040
101.336	818.810	0	0	0	(346)	0	0	0	31,240	31,120	30,990
101.336	818.825	0	0	0	0	0	0	0	0	0	0
101.336	850.000	1,500	831	1,500	1,500	1,500	1,500	1,218	1,250	1,290	1,330
101.336	865.000	300	0	300	0	300	300	244	250	260	270
101.336	900.000	1,000	0	1,000	0	1,000	1,000	812	840	870	900
101.336	920.000	1,800	1,588	1,800	699	1,800	1,800	1,461	1,510	1,560	1,610
101.336	936.000	85,000	111,672	85,000	33,000	85,000	85,000	69,011	71,060	73,210	75,410
101.336	940.000	0	0	0	0	0	0	0	0	0	0
101.336	957.000	0	0	0	0	0	0	0	0	0	0
Total		1,238,285	1,209,975	1,225,185	561,805	1,225,185	1,160,515	942,210	1,051,730	1,100,780	1,137,840
MSD Administration Expenditures											
101.441	706.000	137,950	81,105	125,105	46,864	125,105	135,725	110,194	113,500	116,910	120,420
101.441	706.050	22,775	15,633	22,025	8,020	22,025	26,220	21,288	21,930	22,590	23,270
101.441	706.150	5,375	5,263	2,935	1,760	2,935	5,350	4,344	4,470	4,600	4,740
101.441	706.300	780	777	725	725	725	860	666	690	710	730
101.441	706.350	1,600	1,588	1,900	1,362	1,900	1,900	1,543	1,590	1,640	1,690
101.441	706.450	1,325	0	1,025	158	1,025	1,025	832	860	890	920
101.441	706.600	1,750	0	1,750	450	1,750	6,300	5,115	5,270	5,430	5,590
101.441	707.000	4,455	114	3,650	0	3,650	3,890	3,158	3,250	3,350	3,450
101.441	709.000	5,825	4,905	3,090	257	750	500	406	420	430	440
101.441	721.000	73,025	34,483	58,525	22,320	58,525	63,385	51,462	53,010	54,600	56,240
101.441	721.500	42,175	40,388	31,325	16,138	31,325	33,985	27,592	31,010	34,480	37,870
101.441	725.000	500	325	500	125	500	500	406	420	430	440
101.441	725.500	0	0	0	0	0	0	0	0	0	0
101.441	728.000	0	0	0	0	0	0	0	0	0	0
101.441	740.000	250	17	250	0	250	250	203	210	220	230
101.441	740.400	7,000	2,350	7,000	1,902	7,000	7,000	5,683	5,850	6,030	6,210
101.441	740.700	12,600	14,435	18,000	5,506	18,000	22,000	17,862	18,400	18,950	19,520
101.441	740.750	2,250	2,227	3,000	0	2,000	2,000	1,624	1,670	1,720	1,770
101.441	818.000	21,150	20,965	15,000	6,630	15,000	17,000	13,802	14,220	14,650	15,090
101.441	850.000	6,000	4,072	2,500	2,079	2,500	3,500	2,842	2,930	3,020	3,110
101.441	860.000	0	0	0	0	0	0	0	0	0	0
101.441	864.000	0	0	0	0	0	0	0	0	0	0
101.441	900.000	0	0	0	0	0	0	0	0	0	0
101.441	920.000	0	0	0	0	0	0	0	0	0	0
101.441	930.000	300	295	0	0	0	0	0	0	0	0
101.441	938.000	4,000	3,988	4,000	1,682	4,000	4,000	3,248	3,340	3,440	3,540
101.441	940.000	4,000	5,561	4,000	1,750	4,000	4,000	3,248	3,340	3,440	3,540
101.441	956.000	0	0	1,800	0	0	0	0	0	0	0
101.441	957.000	3,625	3,625	1,500	0	1,500	5,000	4,059	4,180	4,310	4,440
101.441	958.000	500	0	500	0	500	500	406	420	430	440
Total		361,930	241,735	311,055	119,605	311,055	353,965	287,381	298,600	310,120	321,780

Account #		Account Title		2022 / 23		2023 / 24			2024 / 25		2025 / 26		2026 / 27		2027 / 28		2028 / 29		
				Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget		
BUDGET																			
MSD Yard Maintenance Expenditures																			
101 443 706.000		8,725	6,672	9,450	1,737	9,450	8,230	6,682	6,880	7,080	7,300								
101 443 706.100		325	0	150	0	150	365	286	310	320	330								
101 443 706.150		0	0	0	0	0	0	0	0	0	0								
101 443 706.300		25	0	25	0	25	35	28	30	30	30								
101 443 706.350		165	0	165	0	165	140	114	120	120	120								
101 443 706.550		55	0	55	0	55	0	0	0	0	0								
101 443 706.600		325	0	325	0	325	320	260	270	280	280								
101 443 707.000		3,150	1,250	3,735	3,500	3,735	2,195	1,782	1,840	1,960	1,960								
101 443 709.000		25	0	25	0	25	250	203	210	220	230								
101 443 721.000		5,425	3,112	5,950	1,189	5,950	5,645	4,853	4,720	4,860	5,010								
101 443 721.500		4,125	3,901	4,125	1,779	4,125	3,860	3,134	3,520	3,910	4,280								
101 443 725.500		0	0	0	0	0	0	0	0	0	0								
101 443 740.000		10,000	3,969	10,000	1,985	10,000	10,000	8,119	8,360	8,610	8,870								
101 443 818.000		17,000	17,649	17,000	8,715	17,000	28,500	23,139	23,830	24,540	25,260								
101 443 850.000		0	0	0	0	0	0	0	0	0	0								
101 443 920.000		28,000	28,051	26,000	8,810	26,000	26,000	21,109	21,740	22,390	23,060								
101 443 930.000		7,500	1,051	7,500	542	7,500	10,000	8,119	8,360	8,610	8,870								
101 443 940.000		1,000	731	1,000	821	1,000	1,000	812	840	870	900								
101 443 956.000		0	0	0	0	0	0	0	0	0	0								
Total		85,845	66,376	85,505	29,049	85,505	96,540	78,380	81,030	83,750	86,540								
Street Lighting Expenditures																			
101 446 920.100		148,000	158,449	140,000	56,770	140,000	170,000	138,021	142,160	146,420	150,810								
101 446 920.200		60,000	61,263	55,000	21,606	55,000	65,000	52,773	54,360	55,990	57,670								
Total		208,000	219,712	195,000	78,375	195,000	235,000	190,794	196,520	202,410	208,480								
Other MSD Services Expenditures																			
101 523 706.000		125	116	165	123	165	145	118	120	120	120								
101 523 706.100		25	0	25	0	25	15	12	10	10	10								
101 523 706.150		0	0	0	0	0	0	0	0	0	0								
101 523 706.300		0	0	0	0	0	0	0	0	0	0								
101 523 706.350		25	0	25	0	25	15	12	10	10	10								
101 523 706.600		25	0	25	0	25	15	12	10	10	10								
101 523 707.000		400	223	275	62	275	275	223	230	240	250								
101 523 709.000		150	135	100	48	100	350	284	290	300	310								
101 523 721.000		100	89	100	81	100	100	81	80	80	80								
101 523 721.500		75	61	75	21	75	65	53	50	50	50								
101 523 725.500		0	0	0	0	0	0	0	0	0	0								
101 523 740.000		2,000	1,730	0	0	0	0	0	0	0	0								
101 523 818.000		500	0	500	0	500	500	406	420	430	440								
101 523 818.430		0	0	0	0	0	0	0	0	0	0								
101 523 864.000		0	0	0	0	0	0	0	0	0	0								
101 523 940.000		1,000	883	1,000	381	1,000	1,000	812	840	870	900								
101 523 956.000		0	0	0	0	0	0	0	0	0	0								
Total		4,425	3,042	2,290	692	2,290	2,480	2,013	2,060	2,120	2,180								

BUDGET

Account #	Account Title	2022 /23		2023 /24		2024 /25		2025 /26		2026 /27		2027 /28		2028 /29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Special Events Expenditures															
101 525 706.000	SALARY & WAGES/FULL TIME	14,950	11,438	16,225	16,225	8,705	16,225	14,110	11,466	11,800	12,150	12,510	12,510	12,510	12,510
101 525 706.100	SALARY & WAGES/SICK	575	0	500	500	0	500	625	507	520	540	560	560	560	560
101 525 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101 525 706.300	SALARY & WAGES/RETENTION	50	0	50	50	0	50	60	49	50	50	50	50	50	50
101 525 706.350	SALARY & WAGES/PAGER PAY	275	0	275	275	0	275	240	165	200	210	220	220	220	220
101 525 706.600	SALARY & WAGES/VACATION	575	0	250	250	0	250	550	447	460	470	480	480	480	480
101 525 707.000	SALARY & WAGES/TEMP-SEASONAL	32,075	2,142	5,500	5,500	5,104	5,500	5,500	4,465	4,600	4,740	4,880	4,880	4,880	4,880
101 525 709.000	SALARY & WAGES/OVERTIME	26,525	17,170	16,000	16,000	12,006	16,000	29,085	23,614	24,320	25,050	25,800	25,800	25,800	25,800
101 525 721.000	FRINGE BENEFITS	9,275	9,683	9,275	9,275	7,573	9,275	9,275	7,855	8,080	8,330	8,580	8,580	8,580	8,580
101 525 723.500	POST RETIREMENT BENEFITS	7,075	6,688	6,400	6,400	3,446	6,400	6,625	5,379	6,040	6,710	7,370	7,370	7,370	7,370
101 525 740.000	MEAL ALLOWANCE	1,500	1,430	1,500	1,500	915	1,500	1,000	812	840	870	900	900	900	900
101 525 818.000	OPERATING SUPPLIES	11,000	11,398	12,000	12,000	7,988	12,000	12,000	9,743	10,030	10,330	10,640	10,640	10,640	10,640
101 525 900.000	CONTRACTUAL SERVICES	49,500	14,212	49,500	49,500	9,756	49,500	50,000	40,584	41,810	43,060	44,350	44,350	44,350	44,350
101 525 940.000	EQUIPMENT RENTAL - FORCE ACCT	28,000	24,726	28,000	28,000	17,085	28,000	28,000	22,733	23,410	24,110	24,830	24,830	24,830	24,830
	Total	181,175	99,437	145,475	145,475	72,588	145,475	157,470	127,848	132,170	136,620	141,170	141,170	141,170	141,170
Parking System Expenditures															
101 529 706.000	SALARY & WAGES/FULL TIME	3,550	2,715	3,850	3,850	451	3,850	3,350	2,720	2,800	2,880	2,970	2,970	2,970	2,970
101 529 706.100	SALARY & WAGES/SICK	175	0	175	175	0	175	150	122	130	130	130	130	130	130
101 529 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101 529 706.300	SALARY & WAGES/RETENTION	25	0	25	25	0	25	25	20	20	20	20	20	20	20
101 529 706.350	SALARY & WAGES/PAGER PAY	75	0	75	75	0	75	75	61	60	60	60	60	60	60
101 529 706.550	SALARY & WAGES/CONTRACT BONUS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101 529 706.600	SALARY & WAGES/VACATION	150	0	150	150	0	150	130	106	110	110	110	110	110	110
101 529 707.000	SALARY & WAGES/TEMP-SEASONAL	600	509	500	500	172	500	425	345	360	370	380	380	380	380
101 529 709.000	SALARY & WAGES/OVERTIME	3,250	2,911	2,000	2,000	2,000	2,000	3,575	2,903	2,980	3,080	3,170	3,170	3,170	3,170
101 529 721.000	FRINGE BENEFITS	2,200	2,084	2,450	2,450	284	2,450	2,300	1,867	1,920	1,980	2,040	2,040	2,040	2,040
101 529 721.500	POST RETIREMENT BENEFITS	1,575	1,587	1,525	1,525	680	1,525	1,570	1,275	1,430	1,590	1,740	1,740	1,740	1,740
101 529 725.500	MEAL ALLOWANCE	50	16	50	50	0	50	50	0	0	0	0	0	0	0
101 529 740.000	OPERATING SUPPLIES	5,000	0	5,000	5,000	0	5,000	5,000	4,059	4,180	4,310	4,440	4,440	4,440	4,440
101 529 818.000	CONTRACTUAL SERVICES	56,100	85,649	14,500	14,500	0	14,500	48,000	38,971	40,140	41,340	42,560	42,560	42,560	42,560
101 529 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101 529 920.000	PUBLIC UTILITIES	14,000	7,105	14,000	14,000	6,534	14,000	14,000	11,366	11,710	12,060	12,420	12,420	12,420	12,420
101 529 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101 529 940.000	EQUIPMENT RENTAL - FORCE ACCT	7,500	9,107	7,500	7,500	479	7,500	7,500	6,089	6,270	6,460	6,650	6,650	6,650	6,650
101 529 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	94,350	81,663	51,800	51,800	8,775	51,800	86,100	69,904	72,120	74,390	76,710	76,710	76,710	76,710

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		2024 / 25 Proposed Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget	2027 / 28 Projected Budget	2028 / 29 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget					
101.530.706.000	MSD Services - DDA Expenditures									
101.530.706.100	SALARY & WAGES/FULL TIME	19,375	14,817	21,025	11,402	21,025	14,837	15,280	15,740	16,210
101.530.706.150	SALARY & WAGES/SICK	750	0	500	0	500	654	670	690	710
101.530.706.300	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0
101.530.706.350	SALARY & WAGES/RETENTION	50	0	50	0	50	15	61	60	60
101.530.706.550	SALARY & WAGES/PAGER PAY	375	0	375	0	375	264	270	280	290
101.530.706.600	SALARY & WAGES/CONTRACT BONUS	0	0	0	0	0	0	0	0	0
101.530.707.000	SALARY & WAGES/VACATION	750	0	750	0	750	0	0	0	0
101.530.708.000	SALARY & WAGES/TEMP-SEASONAL	20,075	2,775	13,980	10,732	13,980	589	610	630	650
101.530.721.000	FRINGE BENEFITS	8,775	9,885	9,350	9,892	9,350	11,350	11,690	12,040	12,400
101.530.721.500	POST RETIREMENT BENEFITS	12,000	9,795	13,220	8,819	13,220	10,173	10,480	10,790	11,110
101.530.725.500	MEAL ALLOWANCE	9,175	8,665	8,290	4,288	8,290	6,958	7,170	7,390	7,610
101.530.740.000	OPERATING SUPPLIES	400	323	400	293	400	0	325	340	350
101.530.818.000	CONTRACTUAL SERVICES	35,000	44,870	35,000	12,869	35,000	36,555	37,530	38,760	39,920
101.530.920.000	PUBLIC UTILITIES	5,000	25,434	5,000	19,402	5,000	47,090	48,500	49,960	51,460
101.530.940.000	EQUIPMENT RENTAL - FORCE ACCT	5,000	5,838	5,000	4,550	5,000	5,683	5,850	6,030	6,210
	Total	177,725	148,081	177,440	105,547	177,440	162,122	166,970	171,990	177,140
101.567.706.000	Cemetery/Maintenance Expenditures									
101.567.706.100	SALARY & WAGES/FULL TIME	18,575	16,380	20,160	9,820	20,160	14,228	14,660	15,100	15,550
101.567.706.150	SALARY & WAGES/SICK	225	70	875	0	875	775	650	670	690
101.567.706.300	SALARY & WAGES/IN-LIEU HEALTH	55	39	0	0	0	0	0	0	0
101.567.706.350	SALARY & WAGES/RETENTION	350	150	100	23	100	75	61	60	60
101.567.706.550	SALARY & WAGES/PAGER PAY	0	0	350	0	350	240	250	260	270
101.567.706.600	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0
101.567.707.000	SALARY & WAGES/VACATION	725	0	775	0	775	548	560	580	600
101.567.709.000	SALARY & WAGES/TEMP-SEASONAL	7,675	2,661	5,340	3,620	5,340	4,335	4,470	4,600	4,740
101.567.721.000	FRINGE BENEFITS	3,775	3,437	2,500	2,223	2,500	2,860	2,140	2,200	2,270
101.567.721.500	POST RETIREMENT BENEFITS	11,500	8,212	12,675	6,120	12,675	12,020	10,050	10,350	10,650
101.567.725.500	MEAL ALLOWANCE	8,825	128,563	7,950	3,955	7,950	6,674	7,500	8,340	9,160
101.567.728.000	POSTAGE	225	104	225	216	225	183	190	200	210
101.567.740.000	OPERATING SUPPLIES	100	0	100	0	100	81	80	80	80
101.567.818.000	CONTRACTUAL SERVICES	18,000	19,882	20,000	6,600	20,000	16,238	16,720	17,220	17,740
101.567.850.000	COMMUNICATIONS	48,000	43,009	66,000	26,095	66,000	56,832	58,540	60,300	62,110
101.567.900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0
101.567.920.000	PUBLIC UTILITIES	0	0	0	0	0	0	0	0	0
101.567.930.000	REPAIRS & MAINTENANCE	7,500	3,673	7,500	842	7,500	6,089	6,270	6,460	6,650
101.567.940.000	EQUIPMENT RENTAL - FORCE ACCT	5,000	0	5,000	0	5,000	4,089	4,180	4,310	4,440
101.567.956.000	MISCELLANEOUS	24,000	18,845	24,000	18,246	24,000	19,485	20,070	20,670	21,290
101.567.956.100	CRYPTO/VANICHE RETURNS	0	0	0	0	0	0	0	0	0
101.567.956.200	LOT SALES/RETURNS	1,500	400	2,000	2,000	2,000	1,624	1,670	1,720	1,770
	Total	161,910	251,306	178,550	82,450	178,550	145,550	150,570	155,710	160,960

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		2024 / 25		2025 / 26		2026 / 27		2027 / 28		2028 / 29	
		Amended Budget	Audited Actual	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
101 770 706 000	Parks & Public Property Expenditures	22,650	23,276	20,775	9,521	20,775	18,065	14,667	15,110	15,580	16,030				
101 770 706 100	SALARY & WAGES/FULL TIME	750	140	900	0	900	795	645	660	680	700				
101 770 706 150	SALARY & WAGES/SICK	0	0	0	47	0	0	0	0	0	0				
101 770 706 300	SALARY & WAGES/IN-LIEU HEALTH	80	78	75	0	75	80	65	70	70	70				
101 770 706 350	SALARY & WAGES/RETIEMENT	375	300	355	0	355	305	248	260	270	280				
101 770 706 450	SALARY & WAGES/PAGER PAY	0	0	0	0	0	0	0	0	0	0				
101 770 706 450	SALARY & WAGES/SAFETY INSPECTION BOND	250	0	220	0	220	220	179	180	180	200				
101 770 706 500	SALARY & WAGES/WATER LICENSE BONUS	13,625	2,742	9,625	4,575	9,625	9,625	7,814	8,050	8,290	8,540				
101 770 707 000	SALARY & WAGES/VACATION PAYOFF	1,025	1,023	950	198	950	745	605	620	640	660				
101 770 709 000	SALARY & WAGES/OVERTIME	11,850	10,687	13,065	5,524	13,065	12,385	10,055	10,360	10,670	10,990				
101 770 721 000	FRINGE BENEFITS	9,075	8,564	8,190	4,281	8,190	8,470	6,877	7,720	8,580	9,420				
101 770 725 500	POST RETIREMENT BENEFITS	100	8	100	20	100	100	81	80	80	80				
101 770 728 000	MEAL ALLOWANCE	100	45	0	0	0	0	0	0	0	0				
101 770 740 000	POSTAGE	30,000	9,116	30,000	8,360	30,000	30,000	24,357	25,090	25,840	26,620				
101 770 740 000	OPERATING SUPPLIES	32,500	48,260	36,000	27,196	36,000	43,500	35,317	36,380	37,470	38,590				
101 770 818 000	CONTRACTUAL SERVICES	65,000	45,832	65,000	29,816	65,000	65,000	52,773	54,360	55,980	57,670				
101 770 920 000	PUBLIC UTILITIES	10,000	7,812	15,000	304	15,000	15,000	12,173	12,540	12,920	13,310				
101 770 930 000	REPAIRS & MAINTENANCE	18,000	13,352	18,000	7,819	18,000	18,000	14,614	15,050	15,500	15,970				
101 770 940 000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0				
101 770 956 000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0				
	Total	216,330	171,235	218,655	97,661	218,655	222,985	181,039	187,110	193,350	199,750				
	GENERAL FUND (OPERATING) - Detail	9,754,311	9,030,342	9,678,938	3,903,673	9,678,998	10,288,020	8,370,753	8,837,960	9,203,810	9,521,220				
	EXPENDITURE TOTAL														

BUDGET															
Account #	Account Title	2022 / 23		2023 / 24		2024 / 25		2025 / 26		2026 / 27		2027 / 28		2028 / 29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
101 900 971.232	Capital Outlay														
101 900 971.276	CAP OUT - LAND IMP/PARKING ACQUISITION														
101 900 971.436	CAP OUT - LAND IMP/ CEMETERY		38,091												
101 900 971.437	CAP OUT - LAND IMP/ CITY HALL				12,111	9,474									
101 900 971.438	CAP OUT - LAND IMP/ PUBLIC PARKS/ROW							166,437							
101 900 971.439	CAP OUT - LAND IMP/ MSD	100,000	46,706	329,000	329,000			105,546							
101 900 971.751	CAP OUT - LAND IMP/ STREET LIGHTING														
101 900 971.850	CAP OUT - LAND IMP/ CULTURAL CENTER														
101 900 976.276	CAP OUT - CDBG BRICK & MORTAR PROJECTS														
101 900 976.336	CAP OUT - BUILDING IMP/ CEMETERY	100,000	5,526	315,000	315,000										
101 900 976.336	CAP OUT - FIRE STATION #2														
101 900 976.336	CAP OUT - FIRE STATION #2-3 BLDG														
101 900 976.436	CAP OUT - BUILDING IMP/ CITY HALL	100,000	46,826	157,000	157,000					10,000					
101 900 976.437	CAP OUT - SIDEWALK REPLACEMENTS	200,000	63,488	369,000	369,000	590		56,632		40,000				10,000	
101 900 976.437	CAP OUT - PARK FACILITY REPLACEMENTS							227,329						40,000	
101 900 976.438	CAP OUT - FIRE STATION 3 REPLACEMENTS														
101 900 976.442	CAP OUT - BUILDING IMP/ MSD	60,000		60,000	60,000					10,000				10,000	
101 900 976.751	CAP OUT - BUILDING EVENTS BUILDING														
101 900 976.751	CAP OUT - CULT CTR BLDG IMPR					40,987		884,561							
101 900 977.101	CAP OUT - SENIOR HOUSING BUILDING														
101 900 977.212	CAP OUT - CITY COMMISSION														
101 900 977.212	CAP OUT - FINANCE	5,000		5,000	5,000										
101 900 977.215	CAP OUT - ELECTION EQUIPMENT	3,000	2,689	3,000	3,000			5,683							
101 900 977.258	CAP OUT - MGMT INFORM SVCS	5,000	4,757	5,000	5,000			2,030							
101 900 977.276	CAP OUT - CEMETERY EQUIPMENT									2,000					2,000
101 900 977.301	CAP OUT - POLICE EQUIPMENT	110,500	106,808	7,000	110,500	3,803		11,569		15,000				15,000	
101 900 977.336	CAP OUT - FIRE EQUIPMENT									5,000				5,000	
101 900 977.336	CAP OUT - MSD														
101 900 977.436	CAP OUT - CITY HALL EQUIPMENT														
101 900 977.437	CAP OUT - PUBLIC PARKS/ROW														
101 900 977.438	CAP OUT - MSD YARD EQUIPMENT									5,000				5,000	
101 900 977.439	CAP OUT - STREET LIGHTING									10,000				10,000	
101 900 977.442	CAP OUT - SPEC EVENTS EQUIPMENT														
101 900 977.443	CAP OUT - PARKING SYSTEM														
101 900 977.443	CAP OUT - MGR OFFICE EQUIPMENT														
101 900 880.172	CAP OUT - MGR OFFICE EQUIPMENT	1,000		1,000	1,000					1,000				1,000	
101 900 880.212	CAP OUT - FIN OFFICE EQUIPMENT	2,500		2,500	2,500										
101 900 880.215	CAP OUT - CLK OFFICE EQUIPMENT														
101 900 880.258	CAP OUT - MIS OFFICE EQUIPMENT														
101 900 880.262	CAP OUT - CLK ELECTIONS EQUIPMENT	3,800		3,800	3,800			812		2,000				2,000	
101 900 880.276	CAP OUT - CEMETERY EQUIPMENT														
101 900 880.301	CAP OUT - POL OFFICE EQUIPMENT														
101 900 880.336	CAP OUT - FIRE OFFICE EQUIPMENT														
101 900 880.435	CAP OUT - MSD OFFICE EQUIPMENT														
101 900 880.436	CAP OUT - CITY HALL EQUIPMENT														
101 900 880.751	CAP OUT - EQUIP-CULTURAL CENTER									2,000				2,000	
101 900 987.000	FINANCING COSTS														
Total		690,800	317,891	1,257,300	1,372,911	54,824	1,372,911	1,486,922	110,000	110,000	110,000	110,000	110,000	102,000	
Debt Service															
101 905 965.308	CONTRIB TO 2008 GO DEBT FUND														
101 905 965.312	CONTRIB TO 2012 GO/2002 REF ED DEBT FUND														
101 905 965.314	CONTRIB TO 2014-04 GO REF ED DEBT FUND														
101 905 980.912	CONTRIB TO N VILLE ACT 99-2016 AERIAL TRUCK	32,565	32,564	32,565	21,454	28,864	21,454	26,315		30,989				31,265	
Total		32,565	32,564	32,565	21,454	28,864	21,454	26,315	30,989	30,989	30,843	30,843	31,265		

BUDGET

Account #	Account Title	2022 /23		2023 /24		12 Months Projected	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29
		Amended Budget	Audited Actual	Original Budget	Amended Budget		Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
101.965.962.000	Transfers Out to Other Sources										
101.965.965.208	RESERVE FOR CONTINGENCIES	0	0	50,000	0	0	16,947	0	0	0	0
101.965.965.226	CONTRIB TO RECREATION FUND	250,000	250,000	250,000	125,000	298,661	315,998	319,870	326,270	332,800	339,460
101.965.965.249	CONTRIBUTION TO SOLID WASTE FUND	9,048	9,048	9,048	10,340	9,048	0	6,463	5,170	3,878	2,585
101.965.965.249	CONTRIBUTION TO BUILDING FUND	0	0	0	0	0	0	10,000	35,000	60,000	80,000
101.965.965.252	CONTRIBUTION TO BUILDING FUND	0	0	0	0	0	0	0	0	0	0
101.965.965.252	CONTRIB TO NBHD SVCS FUND	55,000	55,000	73,010	36,505	73,010	73,010	82,740	86,500	88,340	91,270
101.965.965.257	CONTRIBUTION TO BUDGET STABILIZATION	73,010	73,010	55,000	55,000	55,000	0	0	0	0	0
101.965.965.401	CONTRIBUTION TO PUB IMP FUND	55,000	55,000	55,000	55,000	55,000	0	0	0	0	0
	Total	442,058	442,058	437,058	226,845	435,719	403,552	419,073	451,940	485,018	513,315
	GENERAL FUND (NON-OPERATING) - Detail										
	EXPENDITURE TOTAL	1,165,423	792,513	1,725,923	310,533	1,830,084	3,379,714	1,942,309	592,929	625,861	646,580
101.965.999.999	ADD'L CUTS REQUIRED TO BALANCE BUDGET FY 16-17			0	0		0	0	0	0	0
101.965.999.999	ADD'L CUTS REQUIRED TO BALANCE BUDGET FY 17-18			0	0		0	0	0	0	0
	GENERAL FUND - Detail										
	EXPENDITURE GRAND TOTAL	10,919,734	9,822,854	11,405,861	4,214,206	11,509,082	13,667,733	10,313,062	9,450,889	9,829,671	10,167,800
	GENERAL FUND BALANCE										
	BEGINNING SURPLUS (OR DEFICIT)	3,652,438	3,652,438	3,981,514	3,981,514	3,981,514	2,682,044	83,144	866,773	2,683,555	4,822,366
	CURRENT-YEAR REVENUES	10,919,734	10,151,930	11,161,184	7,825,357	11,205,519	13,667,733	11,096,691	11,447,671	11,768,482	12,083,635
	CURRENT-YEAR EXPENDITURES	(10,919,734)	(9,822,854)	(11,405,861)	(4,214,206)	(11,509,082)	(13,667,733)	(10,313,062)	(9,450,889)	(9,829,671)	(10,167,800)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	329,076	(244,677)	3,611,152	(303,563)	0	783,629	2,016,782	1,838,611	1,915,834
	RESERVE FOR INVENTORY										
	+ CONTINGENCY / - APPROPRIATION OF PRIC	(853,147)	0	(916,107)	0	(995,907)	(2,598,900)	0	0	0	0
	UNRESERVED SURPLUS (OR DEFICIT)	2,799,291	3,981,514	2,820,730	7,592,665	2,682,044	83,144	866,773	2,883,555	4,822,366	6,738,200

BUDGET

Account #	Account Title	2022 /23		2023 /24		12 Months Projected	2024 /25 Proposed Budget	2025 /26 Projected Budget	2026 /27 Projected Budget	2027 /28 Projected Budget	2028 /29 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget						
BUDGET STABILIZATION FUND REVENUES											
102 000 665.000	INTEREST ON INVESTMENTS	0	0	0	0	0	50	50	50	50	50
102 000 675.101	CONTRIBUTION FROM GEN FUND	0	0	0	0	0	0	0	0	0	0
102 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0
BUDGET STABILIZATION FUND REVENUE GRAND TOTAL		0	0	0	0	0	50	50	50	50	50
BUDGET STABILIZATION FUND EXPENDITURES											
102 261 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0
102 261 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
102 261 962.000	RESERVE FOR CONTINGENCY	0	0	0	0	0	50	50	50	50	50
102 261 965.101	CONTR TO GENERAL FUND	0	0	0	0	0	0	0	0	0	0
BUDGET STABILIZATION FUND EXPENDITURE GRAND TOTAL		0	0	0	0	0	50	50	50	50	50
BUDGET STABILIZATION FUND BALANCE											
BEGINNING SURPLUS (OR DEFICIT)		550,000	550,000	550,000	550,000	550,000	550,000	550,050	550,100	550,150	550,200
CURRENT-YEAR REVENUES		0	0	0	0	0	50	50	50	50	50
CURRENT-YEAR EXPENDITURES		0	0	0	0	0	(50)	(50)	(50)	(50)	(50)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	0	0	0	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIC		0	0	0	0	0	0	0	0	0	0
ENDING SURPLUS (OR DEFICIT)		550,000	550,000	550,000	550,000	550,000	550,050	550,100	550,150	550,200	550,250

BUDGET

Account #	Account Title	2022 /23		2023 /24		12 Months Projected	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29
		Amended Budget	Audited Actual	Original Budget	Amended Budget		6 Months Actual	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
CEMETERY TRUST FUND											
REVENUES											
151 000 685.000	INTEREST ON INVESTMENTS	10,000	4,967	10,000	1,629	10,000	10,300	10,610	10,930	11,260	11,260
151 000 689.000	PERPETUAL CARE	15,000	12,750	15,000	10,325	15,000	15,460	15,910	16,390	16,880	16,880
151 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0
151 000 683.200	GAIN/LOSS TRUST ACCT INVESTMENTS	0	0	0	0	0	0	0	0	0	0
	CEMETERY TRUST FUND										
	REVENUE GRAND TOTAL	25,000	17,717	25,000	11,954	25,000	25,750	26,520	27,320	28,140	28,140
CEMETERY TRUST FUND											
EXPENDITURES											
151 261 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
151 261 962.000	RESERVE FOR TRUST FUND	15,000	0	15,000	0	15,000	15,460	15,910	16,390	16,880	16,880
151 261 965.101	CONTRIBUTIONS TO GENERAL FUND	10,000	4,967	10,000	1,643	10,000	10,300	10,610	10,930	11,260	11,260
	CEMETERY TRUST FUND										
	EXPENDITURE GRAND TOTAL	25,000	4,967	25,000	1,643	25,000	25,750	26,520	27,320	28,140	28,140
CEMETERY TRUST FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	630,176	630,176	642,926	642,926	642,926	672,926	688,376	704,286	720,676	720,676
	CURRENT-YEAR REVENUES	25,000	17,717	25,000	11,984	25,000	25,750	26,520	27,320	28,140	28,140
	CURRENT-YEAR EXPENDITURES	(25,000)	(4,967)	(25,000)	(1,643)	(25,000)	(25,750)	(26,520)	(27,320)	(28,140)	(28,140)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	12,750	0	10,312	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIO	15,000	0	15,000	0	15,000	15,450	15,910	16,390	16,880	16,880
	ENDING SURPLUS (OR DEFICIT)	645,176	642,926	657,926	653,238	657,926	688,376	704,286	720,676	737,556	737,556

BUDGET

Account #	Account Title	2022 /23		2023 /24		2024 /25 Proposed Budget	2025 /26 Projected Budget	2026 /27 Projected Budget	2027 /28 Projected Budget	2028 /29 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget					
MAJOR STREET FUND REVENUES										
202 000 532.000	FEDERAL GRANTS - CDBG			0	0	0	0	0	0	0
202 000 547.000	GAS & WEIGHT TAX	774,382	744,396	774,382	0	890,287	890,660	986,050	0	0
202 000 547.100	LOCAL ROADS PROGRAM	12,507	12,733	12,507	12,507	12,734	12,734	12,734	1,015,630	1,046,090
202 000 547.300	SUPPLEMENTAL STATE ROAD FUNDING	0	0	0	0	0	0	0	0	12,734
202 000 665.000	INTEREST ON INVESTMENTS	17,500	18,316	0	0	0	0	0	0	0
202 000 675.101	CONTRIBUTION FROM GENERAL FUND	0	0	0	0	5,000	5,150	5,300	5,460	5,620
202 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0
202 000 689.000	APPROP PR YR FUND BALANCE	47,631	0	0	0	0	0	0	0	0
	MAJOR STREET FUND			0	40,981	0	0	0	0	0
	REVENUE GRAND TOTAL	852,020	775,445	791,889	734,195	848,021	908,744	1,004,084	1,033,824	1,064,444
MAJOR STREET FUND EXPENDITURES										
<i>Administration Expenditures</i>										
202 261 706.000	SALARY & WAGES/FULL TIME	8,825	15,875	8,045	8,877	8,695	9,318	9,600	9,880	10,190
202 261 706.050	SALARY & WAGES/PART TIME	1,025	2,262	1,000	1,146	1,165	1,248	1,290	1,330	1,370
202 261 706.100	SALARY & WAGES/SICK	350	796	350	262	350	375	380	400	410
202 261 706.150	SALARY & WAGES/IN-JURE HEALTH	110	111	100	0	125	134	140	140	140
202 261 706.300	SALARY & WAGES/RETENTION	85	233	100	200	100	107	110	110	110
202 261 706.350	SALARY & WAGES/PAGER PAY	110	0	100	23	100	107	110	110	110
202 261 706.600	SALARY & WAGES/VACATION	350	0	350	0	350	375	380	400	410
202 261 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0
202 261 709.000	SALARY & WAGES/OVERTIME	750	729	750	439	790	847	870	900	930
202 261 721.000	FRINGE BENEFITS	5,225	7,041	4,550	4,127	4,935	5,288	5,450	5,610	5,760
202 261 725.000	POST RETIREMENT BENEFITS	3,275	3,154	2,735	1,421	2,945	3,186	3,540	3,930	4,310
202 261 818.000	EMPLOYEE TESTING & LICENSING	0	0	0	0	0	0	0	0	0
202 261 850.000	CONTRACTUAL SERVICES	2,000	0	2,500	627	2,500	2,679	2,760	2,840	2,930
202 261 860.000	COMMUNICATIONS	3,000	3,082	3,000	1,490	3,000	3,215	3,310	3,410	3,510
202 261 860.000	INSURANCE & BONDS	0	0	0	0	0	0	0	0	0
202 261 940.000	EQUIPMENT RENTAL - FORCE ACCT	4,000	3,610	4,000	1,573	4,000	4,286	4,420	4,550	4,690
202 261 962.000	RESERVE FOR CONTINGENCY	0	0	66,237	0	67,905	0	0	0	0
202 261 965.203	CONTRIBUTIONS TO LOCALIST FUND	0	0	0	0	0	0	0	0	0
	Total	28,105	36,892	95,817	20,185	96,960	31,135	32,360	33,620	34,890

BUDGET

Account #	Account Title	2022 / 23		2023 / 24			2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
Routine Maintenance Expenditures											
202 463 706.000	SALARY & WAGES/FULL TIME	46,675	43,984	30,905	30,905	8,876	30,905	29,362	30,240	31,150	32,080
202 463 706.050	SALARY & WAGES/PART TIME	3,010	349	2,660	3,000	0	3,000	2,872	2,960	3,080	3,140
202 463 706.100	SALARY & WAGES/SICK	0	0	1,335	1,335	0	1,335	1,287	1,340	1,380	1,420
202 463 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
202 463 706.300	SALARY & WAGES/RETENTION	200	180	150	150	117	150	214	220	230	240
202 463 706.350	SALARY & WAGES/PAGER PAY	800	795	500	500	500	500	465	470	480	490
202 463 706.500	SALARY & WAGES/RETIREMENT BONUS	0	0	0	0	0	0	0	0	0	0
202 463 706.550	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0	0
202 463 706.600	SALARY & WAGES/TEMP-SEASONAL	1,050	3,770	1,050	1,050	0	200	214	220	230	240
202 463 709.000	SALARY & WAGES/TEMP-SEASONAL	6,300	0	6,300	4,375	1,479	1,050	1,072	1,100	1,130	1,160
202 463 721.000	FRINGE BENEFITS	650	93	650	650	331	650	750	770	810	810
202 463 721.500	POST RETIREMENT BENEFITS	19,550	12,289	19,305	19,305	4,563	19,305	19,825	20,420	21,030	21,660
202 463 725.500	MEAL ALLOWANCE	13,025	0	13,025	13,025	6,008	13,025	13,170	14,800	16,450	18,060
202 463 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0
202 463 818.000	CONTRACTUAL SERVICES	12,000	6,842	12,000	12,000	1,399	12,000	16,074	16,560	17,060	17,570
202 463 818.440	CONTRACTUAL SERVICES/ CRACK SEALING	41,000	12,929	41,000	41,000	3,022	41,000	47,686	48,120	50,590	52,110
202 463 850.000	COMMUNICATIONS	12,500	12,481	12,500	12,500	0	12,500	16,074	12,500	0	0
202 463 890.000	REPAIRS & MAINTENANCE	4,000	0	1,000	1,000	0	1,000	1,072	1,100	1,130	1,160
202 463 940.000	EQUIPMENT RENTAL - FORCE ACCT	10,000	7,347	10,000	10,000	1,688	10,000	10,716	11,040	11,370	11,710
202 463 960.000	EQUIPMENT RENTAL - SUPPLEMENTAL	0	0	0	0	0	0	0	0	0	0
202 463 960.000	INSURANCE & BONDS	3,750	3,750	1,875	1,875	1,875	1,875	2,009	2,070	2,130	2,190
Total		174,710	124,604	152,530	152,530	29,528	152,870	167,551	169,760	163,170	169,160
Stormwater System Maintenance Expenditures											
202 470 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
202 470 825.500	STORMWATER PERMIT FEES	2,000	2,000	3,000	3,000	0	3,000	3,215	3,310	3,410	3,510
202 470 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0
Total		2,000	2,000	3,000	3,000	0	3,000	3,215	3,310	3,410	3,510
Traffic System Maintenance Expenditures											
202 474 706.000	SALARY & WAGES/FULL TIME	3,225	2,455	3,485	3,485	2,415	3,485	3,247	3,340	3,440	3,540
202 474 706.100	SALARY & WAGES/SICK	125	0	125	125	0	125	343	350	360	370
202 474 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
202 474 706.300	SALARY & WAGES/RETENTION	25	0	25	25	0	25	145	150	150	160
202 474 706.350	SALARY & WAGES/PAGER PAY	60	0	60	60	0	60	54	60	60	60
202 474 706.580	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0	0
202 474 707.000	SALARY & WAGES/VACATION	125	0	125	125	0	125	129	130	130	130
202 474 709.000	SALARY & WAGES/TEMP-SEASONAL	1,425	460	1,425	1,425	1,648	1,425	4,688	4,830	4,970	5,120
202 474 721.000	FRINGE BENEFITS	200	19	200	200	0	200	750	770	790	810
202 474 721.500	POST RETIREMENT BENEFITS	2,000	1,150	2,000	2,000	1,732	2,000	1,982	2,040	2,100	2,160
202 474 725.500	MEAL ALLOWANCE	1,525	1,435	1,525	1,525	712	1,525	1,522	1,710	1,900	2,080
202 474 740.000	OPERATING SUPPLIES	10,000	6,303	10,000	10,000	5,024	10,000	10,716	11,040	11,370	11,710
202 474 818.000	CONTRACTUAL SERVICES	41,000	45,094	51,000	51,000	7,476	51,000	65,904	67,880	69,920	72,000
202 474 920.000	PUBLIC UTILITIES	10,000	9,638	10,000	10,000	3,723	10,000	12,859	13,250	13,650	14,060
202 474 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,000	3,657	5,000	5,000	4,533	5,000	5,358	5,520	5,690	5,860
Total		74,710	70,211	84,970	84,970	30,261	84,970	107,696	111,070	114,530	118,070

BUDGET

Account #	Account Title	2022 /23		2023 /24		2024 /25		2025 /26		2026 /27		2027 /28		2028 /29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
202 479 706.000	Snow & Ice Control Expenditures	9,625	10,520	8,810	8,810	8,810	7,660	8,208	8,450	8,450	8,700	8,960			
202 479 706.100	SALARY & WAGES/FULL TIME	350	70	380	380	350	350	375	390	390	400	410			
202 479 706.150	SALARY & WAGES/IN-JHEU HEALTH	0	0	0	0	0	0	0	0	0	0	0			
202 479 706.300	SALARY & WAGES/RETENTION	50	39	50	50	50	50	54	60	60	60	60			
202 479 706.350	SALARY & WAGES/PAGER PAY	150	150	150	150	150	130	139	140	140	140	140			
202 479 706.550	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0	0	0			
202 479 706.600	SALARY & WAGES/VACATION	325	0	340	340	340	295	316	330	330	340	350			
202 479 707.000	SALARY & WAGES/TEMP-SEASONAL	1,950	1,163	500	500	500	460	493	510	510	530	550			
202 479 709.000	SALARY & WAGES/OVERTIME	5,625	2,155	2,300	2,300	2,300	3,590	3,700	3,700	3,700	3,920	3,920			
202 479 721.000	FRINGE BENEFITS	5,025	5,333	5,940	5,940	5,940	5,290	5,626	5,790	5,790	5,960	6,140			
202 479 721.500	POST RETIREMENT BENEFITS	3,850	3,631	3,850	3,850	3,850	3,850	4,233	4,233	4,233	5,280	5,790			
202 479 725.500	MEAL ALLOWANCE	700	418	200	200	200	200	214	220	220	230	240			
202 479 740.000	OPERATING SUPPLIES	40,000	29,957	38,000	38,000	38,000	38,000	40,721	45,000	45,000	40,000	41,200			
202 479 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0			
202 479 940.000	EQUIPMENT RENTAL- FORCE ACCT	10,000	13,166	10,000	10,000	10,000	10,000	10,716	11,040	11,040	11,370	11,710			
	Total	77,050	65,601	70,120	70,120	70,120	69,695	74,666	80,380	80,380	76,820	79,470			
202 485 740.000	Road Construction Expenditures	0	0	0	0	0	0	0	0	0	0	0			
202 485 818.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0			
202 485 818.406	CONTRACTUAL SERVICES	6,000	5,878	0	0	0	0	0	0	0	0	0			
202 485 818.450	CONT SERV/ENG-ARCH	95,000	94,709	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000			
	Total	101,000	100,586	30,000	30,000	30,000	0	0	0	0	0	0			
202 965 965.203	Contributions	393,445	372,198	393,445	393,445	393,445	421,511	451,797	499,392	499,392	514,182	529,412			
	Total	393,445	372,198	393,445	393,445	393,445	421,511	451,797	499,392	499,392	514,182	529,412			
	MAJOR STREET FUND	852,020	773,093	829,882	829,882	829,882	848,021	836,080	896,292	896,292	905,732	934,512			
	EXPENDITURE GRAND TOTAL														
	MAJOR STREET FUND BALANCE														
	BEGINNING SURPLUS (OR DEFICIT)	1,251,235	1,251,235	1,253,587	1,253,587	1,253,587	1,218,297	1,218,297	1,290,961	1,290,961	1,398,763	1,526,845			
	CURRENT-YEAR REVENUES	852,020	775,445	791,889	835,370	242,208	848,021	908,744	1,004,084	1,004,084	1,033,824	1,064,444			
	CURRENT-YEAR EXPENDITURES	(852,020)	(773,093)	(829,882)	(829,882)	(769,485)	(848,021)	(836,080)	(896,292)	(896,292)	(905,732)	(934,512)			
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	2,353	(37,993)	5,466	(16,516)	0	72,664	107,769	107,769	128,092	129,932			
	+ CONTINGENCY / - APPROPRIATION OF PRIO	(47,631)	0	88,237	27,256	0	0	0	0	0	0	0			
	ENDING SURPLUS (OR DEFICIT)	1,203,604	1,253,587	1,283,831	1,286,331	1,235,009	1,218,297	1,290,961	1,398,763	1,398,763	1,526,845	1,656,777			

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		12 Months Projected	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Original Budget	Amended Budget		Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
LOCAL STREET FUND REVENUES											
203 000 531.000	STATE/FEDERAL GRANTS	0	0	0	0	0	0	0	0	0	0
203 000 547.000	GAS & WEIGHT TAX	285,000	297,943	258,127	95,559	270,430	276,762	296,950	338,540	348,680	348,680
203 000 547.100	LOCAL ROADS PROGRAM	5,025	5,096	5,025	1,560	5,025	5,096	5,096	5,096	5,096	5,096
203 000 547.300	SUPPLEMENTAL STATE ROAD FUNDING	0	0	0	0	0	0	0	0	0	0
203 000 665.000	INTEREST ON INVESTMENTS	3,777	4,282	50	0	50	50	50	50	50	50
203 000 675.101	CONTRIB FROM GENERAL FUND	0	0	0	0	0	0	0	0	0	0
203 000 675.202	CONTRIB FROM MAJ ST FUND	393,445	372,198	393,445	174,686	393,445	421,511	451,797	499,392	514,182	529,412
203 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0
203 000 680.100	MISC/TREES	13,190	12,460	13,190	9,947	13,190	12,530	12,910	13,300	13,700	14,110
203 000 699.000	APPROP PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0
LOCAL STREET FUND REVENUE GRAND TOTAL		700,437	691,989	669,837	281,842	692,140	715,949	766,803	846,518	871,568	887,358
LOCAL STREET FUND EXPENDITURES											
<i>Administration Expenditures</i>											
203 261 706.000	SALARY & WAGES/FULL TIME	9,075	9,075	8,275	15,013	8,275	8,930	9,564	10,150	10,450	10,450
203 261 706.050	SALARY & WAGES/PART TIME	1,075	1,075	2,035	2,291	2,035	1,230	1,317	1,400	1,440	1,440
203 261 706.100	SALARY & WAGES/SICK	350	350	350	505	350	350	375	390	400	410
203 261 706.150	SALARY & WAGES/IN-LIEU HEALTH	225	222	35	0	35	280	268	280	290	300
203 261 706.300	SALARY & WAGES/RETENTION	100	455	100	390	100	100	100	110	110	110
203 261 706.350	SALARY & WAGES/PAGER PAY	125	0	100	45	100	100	107	110	110	110
203 261 706.600	SALARY & WAGES/VACATION	350	0	325	0	325	380	375	390	400	410
203 261 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0	0
203 261 709.000	SALARY & WAGES/OVERTIME	725	1,255	725	767	725	760	814	840	870	900
203 261 721.000	FRINGE BENEFITS	5,375	5,275	4,650	7,044	4,650	5,055	5,414	5,890	5,750	5,920
203 261 721.500	POST RETIREMENT BENEFITS	3,375	3,243	2,790	1,461	2,790	3,015	3,229	3,620	4,020	4,410
203 261 818.000	CONTRACTUAL SERVICES	0	0	0	627	3,000	4,000	4,284	4,410	4,540	4,680
203 261 850.000	COMMUNICATIONS	2,000	3,082	2,000	1,490	2,000	4,000	4,284	4,410	4,540	4,680
203 261 860.000	INSURANCE & BONDS	0	0	0	0	0	0	0	0	0	0
203 261 940.000	EQUIPMENT RENTAL - FORCE ACCT	4,000	4,283	4,000	3,080	4,000	4,000	4,284	4,410	4,540	4,680
203 261 962.000	RESERVE FOR CONTINGENCY	357,397	0	412,448	0	0	424,549	454,705	519,443	571,588	596,783
Total		384,162	28,415	437,833	32,724	28,385	452,689	484,844	550,793	604,168	620,603

BUDGET

Account #	Account Title	2022 / 23		2023 / 24			2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
203 463	706.000	54,375	69,951	36,375	9,803	36,375	35,170	37,668	38,800	39,960	41,160
203 463	706.050	5,000	3,449	0	0	5,000	0	0	0	0	0
203 463	706.100	1,425	1,519	1,425	0	1,425	1,545	1,655	1,700	1,750	1,800
203 463	706.150	225	195	0	0	0	0	0	0	0	0
203 463	706.300	775	750	125	117	800	205	220	230	240	250
203 463	706.350	300	0	700	775	775	1,645	1,655	1,700	1,750	1,800
203 463	706.500	1,375	0	300	300	300	550	589	610	630	650
203 463	707.000	11,600	4,949	1,375	1,021	3,000	2,075	2,222	2,290	2,460	2,500
203 463	709.000	1,425	0	3,000	1,021	3,000	1,865	1,676	1,730	1,780	1,830
203 463	721.000	27,625	29,751	22,625	4,972	22,625	23,830	25,523	26,290	27,080	27,890
203 463	725.500	16,925	15,980	16,925	7,897	16,925	15,930	17,062	19,170	21,310	23,400
203 463	740.000	0	0	0	0	0	0	0	0	0	0
203 463	742.000	10,000	9,674	10,000	200	10,000	12,000	12,852	13,240	13,640	14,050
203 463	818.000	3,500	3,500	3,500	224	3,500	5,000	5,395	5,520	5,680	5,860
203 463	818.440	9,000	8,972	9,000	994	9,000	10,500	11,246	11,580	11,930	12,290
203 463	880.000	3,000	0	37,500	0	37,500	45,000	48,196	37,500	0	0
203 463	940.000	7,500	5,486	3,000	0	3,000	3,000	3,213	3,310	3,410	3,510
203 463	940.100	7,500	7,500	7,500	1,047	7,500	7,500	8,033	8,270	8,520	8,780
203 463	960.000	6,000	6,000	6,000	3,000	6,000	3,000	3,213	3,310	3,410	3,510
	Total	197,550	184,438	160,775	29,301	166,525	169,705	181,759	176,670	144,920	150,710
203 470	706.000	0	0	0	0	0	0	0	0	0	0
203 470	721.000	0	0	0	0	0	0	0	0	0	0
203 470	818.000	0	0	0	0	0	0	0	0	0	0
203 470	825.500	1,000	0	1,000	0	1,000	1,000	1,071	1,100	1,130	1,160
203 470	940.000	0	0	0	0	0	0	0	0	0	0
	Total	1,000	0	1,000	0	1,000	1,000	1,071	1,100	1,130	1,160
203 474	706.000	2,750	2,108	3,000	249	3,000	2,600	2,785	2,870	2,960	3,050
203 474	706.100	150	0	150	0	150	115	123	130	130	130
203 474	706.150	0	0	0	0	0	0	0	0	0	0
203 474	706.300	0	0	0	0	0	0	0	0	0	0
203 474	706.350	50	0	50	0	50	50	54	60	60	60
203 474	706.500	100	0	100	0	100	100	107	110	110	110
203 474	707.000	475	395	325	215	325	325	348	360	370	380
203 474	709.000	50	0	50	0	50	275	285	300	310	320
203 474	721.000	1,725	983	1,885	167	1,885	1,912	1,912	1,970	2,030	2,090
203 474	727.000	1,325	1,233	1,325	691	1,325	1,225	1,312	1,470	1,630	1,790
203 474	740.000	0	0	0	0	0	0	0	0	0	0
203 474	818.000	17,000	3,430	20,000	9,023	20,000	20,000	22,421	22,060	22,720	23,400
203 474	818.000	10,000	7,633	20,000	20,000	20,000	30,000	32,131	33,090	34,080	35,100
203 474	940.000	5,000	3,657	5,000	243	5,000	5,000	5,355	5,620	5,890	6,160
	Total	38,625	19,439	51,885	10,589	51,885	61,475	65,842	67,940	70,090	72,290

BUDGET

Account #	Account Title	2022 / 23		2023 / 24			2024 / 25					2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
203 479 706.000	Snow & Ice Control Expenditures	6,550	7,400	4,385	4,385	4,385	3,625	4,097	4,220	4,350	4,480			
203 479 706.100	SALARY & WAGES/FULL TIME	175	70	190	190	190	170	182	190	200	210			
203 479 706.150	SALARY & WAGES/SICK	0	0	0	0	0	0	0	0	0	0			
203 479 706.300	SALARY & WAGES/IN-LIEU HEALTH	100	39	50	50	50	50	54	60	60	60			
203 479 706.350	SALARY & WAGES/RETENTION	150	150	75	75	75	75	80	80	80	80			
203 479 706.550	SALARY & WAGES/PAGER PAY	0	0	0	0	0	0	0	0	0	0			
203 479 706.600	SALARY & WAGES/WATER LICENSE BONUS	150	0	150	150	150	150	161	170	180	190			
203 479 707.000	SALARY & WAGES/VACATION	1,425	579	285	285	285	295	316	330	340	350			
203 479 709.000	SALARY & WAGES/TEMP-SEASONAL	2,500	1,924	2,750	2,750	2,750	2,625	2,811	2,900	2,990	3,080			
203 479 721.000	FRINGE BENEFITS	7,825	3,742	1,925	1,925	1,925	1,790	1,917	1,970	2,030	2,090			
203 479 721.500	POST RETIREMENT BENEFITS	1,925	1,808	850	850	850	850	866	880	890	900			
203 479 725.500	MEAL ALLOWANCE	200	80	100	100	100	100	107	110	110	110			
203 479 740.000	OPERATING SUPPLIES	12,000	13,560	12,000	12,000	12,000	12,000	12,652	13,240	13,640	14,050			
203 479 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0			
203 479 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0			
203 479 940.000	EQUIPMENT RENTAL - FORCE ACCT	10,000	11,108	10,000	10,000	10,000	10,000	10,710	11,030	11,360	11,700			
	Total	43,100	40,460	32,770	32,770	32,770	31,080	33,288	34,300	35,340	36,400			
203 485 740.000	Road Construction Expenditures	0	0	0	0	0	0	0	0	0	0			
203 485 818.406	OPERATING SUPPLIES	6,000	6,000	0	0	0	0	0	0	0	0			
203 485 818.450	CONT SERV/ENG-ARCH	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000			
	Total	36,000	36,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000			
	LOCAL STREET FUND	700,437	308,752	714,263	714,438	86,587	715,949	766,803	830,803	855,648	881,163			
	EXPENDITURE GRAND TOTAL													
	LOCAL STREET FUND BALANCE													
	BEGINNING SURPLUS (OR DEFICIT)	975,740	975,740	1,308,647	1,308,647	1,308,647	1,680,222	1,680,222	2,134,927	2,670,085	3,257,593			
	CURRENT-YEAR REVENUES	700,437	691,989	669,837	669,837	281,842	715,949	766,803	846,518	871,568	897,358			
	CURRENT-YEAR EXPENDITURES	(700,437)	(308,752)	(714,263)	(714,438)	(86,587)	(715,949)	(766,803)	(830,803)	(855,648)	(881,163)			
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	383,237	(44,426)	(44,501)	195,256	0	0	15,715	15,920	16,195			
	+ CONTINGENCY / - APPROPRIATION OF Prio	(50,330)	(50,330)	(50,330)	(50,330)	0	0	454,705	519,443	571,586	586,783			
	ENDING SURPLUS (OR DEFICIT)	925,410	1,308,647	1,213,891	1,213,816	1,503,903	1,680,222	2,134,927	2,670,085	3,257,593	3,860,571			

BUDGET

Account #	Account Title	2022 /23		2023 /24		2024 /25		2025 /26		2026 /27		2027 /28		2028 /29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Projected Budget
RECREATION FUND REVENUES															
Cultural Center Revenues															
208 021 651.200	ICE ARENA/RENTALSKATES	1,500	1,502	1,500	1,500	552	1,500	1,560	1,600	1,600	1,680	1,680	1,700		
208 021 651.300	ICE ARENA/OPEN SKATING	38,000	7,977	20,000	20,000	3,000	20,000	10,500	10,610	10,610	10,930	10,930	11,260		
208 021 651.400	ICE ARENA/HOCKEY RENTAL	508,000	508,145	440,000	456,645	205,357	456,645	463,000	507,150	507,150	532,510	532,510	569,140		
208 021 651.500	ICE ARENA/BASIC SKILLS	6,000	(1,202)	0	0	0	0	0	0	0	0	0	0		
208 021 651.550	ICE ARENA/DROP-IN ICE	8,000	600	6,000	6,000	345	6,000	3,500	3,720	3,720	3,830	3,830	3,940		
208 021 651.600	ICE ARENA/OTHER REVENUES	5,000	(655)	3,500	3,500	380	3,500	3,610	3,610	3,610	3,610	3,610	3,610		
208 021 651.700	CB/RENTAL MULT-PURPOSE ROOM	40,000	28,943	28,000	28,000	12,094	28,000	28,540	29,710	29,710	30,600	30,600	31,520		
208 021 651.710	CB/VENDING MACHINES	0	0	0	0	0	0	0	0	0	0	0	0		
208 021 651.730	CB/RENTAL-RECREATION SERVICES	0	2,569	0	0	687	0	4,120	4,240	4,240	4,370	4,370	4,500		
208 021 651.740	GB/RENTAL-CARD & MEETING ROOM	0	2,404	0	1,650	1,075	6,000	6,370	6,370	6,370	6,560	6,560	6,760		
208 021 651.750	GB/RENTAL-ARTS & CRAFTS ROOM	0	3,294	0	195	368	3,000	3,080	3,180	3,180	3,280	3,280	3,380		
208 021 653.300	ADVERTISING INCOME	2,000	205	2,000	2,000	0	2,000	2,060	2,120	2,120	2,160	2,160	2,260		
208 021 675.003	CONTRIBUTION / CC WIRELESS	0	0	0	0	0	0	0	0	0	0	0	0		
208 021 699.000	APPROPRIATION OF PRIOR SURPLUS	130,005	0	0	0	0	0	0	0	0	0	0	0		
	Total	738,505	553,599	501,000	519,490	223,787	519,490	542,750	568,700	568,700	595,910	595,910	624,450		
Administrative Charges Revenues															
208 022 531.000	STATE/FEDERAL GRANTS	0	0	0	0	0	0	0	0	0	0	0	0		
208 022 532.000	FEDERAL GRANTS - CDBG	0	0	0	0	0	0	0	0	0	0	0	0		
208 022 535.000	OTHER GRANTS	0	0	0	0	0	0	0	0	0	0	0	0		
208 022 665.000	INTEREST ON INVESTMENTS	9,500	8,784	1,000	1,000	0	1,000	1,030	1,060	1,060	1,080	1,080	1,120		
208 022 675.101	CONTRIBUTIONS/PRIVATE	250,000	250,000	298,661	298,661	450,000	298,661	319,870	326,270	326,270	332,800	332,800	339,460		
208 022 675.209	CONTRIBUTION FROM GEN FUND	0	0	0	0	0	0	0	0	0	0	0	0		
208 022 680.000	CONTRIBUTION FROM PARC FUND	0	0	0	0	0	0	0	0	0	0	0	0		
208 022 681.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0	0	0		
208 022 681.000	EXPENSE REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0	0		
208 022 681.000	EXPENSE REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0	0		
208 022 681.000	INSURANCE PROCEEDS	0	0	0	0	0	0	0	0	0	0	0	0		
208 022 689.000	APPROPRIATION OF PRIOR SURPLUS	0	0	161,849	161,849	0	161,849	62,270	65,080	65,080	68,170	68,170	71,390		
	Total	259,500	258,784	461,510	461,510	450,000	461,510	383,170	392,410	392,410	392,060	392,060	47,390		
Program Fees & Charges Revenues															
208 023 651.400	GB/SENIOR PROGRAMS-TRIPS	0	0	0	0	0	0	0	0	0	0	0	0		
208 023 651.410	GB/SENIOR PROGRAMS-CLASSES	15,000	12,829	12,000	12,000	4,126	12,000	12,360	12,730	12,730	13,110	13,110	13,500		
208 023 651.420	GB/SENIOR PROGRAMS-OTHER	0	0	0	0	0	0	0	0	0	0	0	0		
208 023 653.100	CLASSES & SPECIAL EVENTS	30,000	30,348	40,000	40,000	1,690	40,000	41,200	42,440	42,440	43,710	43,710	45,020		
208 023 654.000	SOCCER REVENUES-REGISTRATIONS	175,000	204,466	205,000	205,000	47,650	205,000	216,300	222,750	222,750	229,470	229,470	236,350		
208 023 654.100	ADULT ATHLETICS	0	0	0	0	0	0	0	0	0	0	0	0		
208 023 654.150	OVER 60/70 HOCKEY	0	0	0	0	0	0	0	0	0	0	0	0		
208 023 654.200	YOUTH ATHLETICS	15,000	12,878	12,000	12,000	2,256	12,000	15,450	16,660	16,660	16,980	16,980	17,300		
208 023 654.300	MIRACLE LEAGUE	10,000	16,880	10,000	13,110	0	10,000	10,300	10,610	10,610	10,930	10,930	11,260		
208 023 654.400	FCHA	0	0	0	0	0	0	0	0	0	0	0	0		
208 023 654.450	FCHA-MINI MITES	0	0	0	0	0	0	0	0	0	0	0	0		
208 023 654.600	PLYMOUTH-CANTON STEELERS	21,000	21,039	19,000	19,000	758	19,000	19,570	20,160	20,160	20,760	20,760	21,360		
208 023 655.000	LIQUOR REVENUES	266,000	288,439	295,000	301,110	56,479	301,110	360,500	371,320	371,320	382,450	382,450	393,910		
	Total	1,264,005	1,110,822	1,260,510	1,282,110	730,266	1,282,110	1,286,420	1,332,430	1,332,430	1,370,420	1,370,420	1,406,330		

Account #	Account Title	2022 /23		2023 /24		2024 /25		2025 /26		2026 /27		2027 /28		2028 /29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	RECREATION FUND - Summary														
	EXPENDITURES														
	CULTURAL CENTER & ADMIN.			884,960		1,097,705	439,667	1,097,705	1,114,095	1,152,730	1,182,310	1,227,660			
	BASIC SKILLS			0	0	0	0	0	0	0	0	0			
	RECREATION VENDING			0	0	0	0	0	0	0	0	0			
	RECREATION SERVICES			38,070		10,405	1,364	10,405	4,525	4,660	4,800	4,940			
	ADULT ATHLETICS			0	0	0	0	0	0	0	0	0			
	YOUTH ATHLETICS			10,330		5,610	541	5,610	5,353	5,500	5,650	5,860			
	MIRACLE LEAGUE			9,100		12,255	0	12,255	9,732	10,020	10,320	10,630			
	PCHA			26,620		0	0	0	0	0	0	0			
	PCHA - MINI MITES			19,130		0	125	0	0	0	0	0			
	MSD SERVICES			9,700		7,070	5,631	7,070	6,739	7,010	7,280	7,550			
	SOCCER			98,900		118,150	69,318	118,150	117,500	121,020	106,360	109,570			
	LIQUOR			4,520		10,540	1,026	10,540	10,288	10,560	10,880	11,210			
	CLASSES & ACTIVITIES			37,850		14,150	221	14,150	13,742	14,650	15,090	15,550			
	THERAPEUTIC PROGRAM			1,000		1,000	1,000	1,000	973	1,000	1,030	1,060			
	SENIOR PROGRAMS - CLASSES			5,630		5,025	1,496	5,025	4,865	5,030	5,190	5,350			
	PLYMOUTH-CANTON STEELERS			0		0	0	0	0	0	0	0			
	CAPITAL OUTLAY			0		0	0	0	0	0	0	0			
	RECREATION FUND - Summary			1,147,810		1,282,110	509,388	1,282,110	1,287,802	1,332,180	1,358,970	1,399,560			
	EXPENDITURE GRAND TOTAL														

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		12 Months Projected	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Original Budget	Amended Budget		Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
RECREATION FUND - Detail EXPENDITURES											
	Administration Expenditures										
208 261 706.000	SALARY & WAGES/FULL TIME	271,675	276,015	304,305	304,305	304,305	333,280	324,349	334,080	344,100	354,420
208 261 706.050	SALARY & WAGES/PART TIME	39,825	26,519	37,990	37,990	37,990	39,465	38,407	39,560	40,750	40,750
208 261 706.100	SALARY & WAGES/SICK	11,475	10,247	12,960	12,960	12,960	14,198	13,815	14,230	14,660	15,100
208 261 706.150	SALARY & WAGES/IN-LIEU HEALTH			0	0	0		0	0	0	0
208 261 706.300	SALARY & WAGES/RETENTION	3,125	3,125	3,800	3,800	3,800	3,698	3,698	3,610	3,920	4,040
208 261 706.600	SALARY & WAGES/VACATION	10,200	9,108	11,515	11,515	11,515	12,615	12,277	12,650	13,420	13,420
208 261 707.000	SALARY & WAGES/TEMP-SEASONAL	52,250	38,929	52,015	52,015	52,015	50,621	50,621	52,140	55,700	55,310
208 261 709.000	SALARY & WAGES/OVERTIME	9,000	9,186	8,750	8,750	8,750	10,000	9,732	10,020	10,320	10,630
208 261 721.000	FRINGE BENEFITS	163,450	132,950	170,790	170,790	170,790	185,750	180,773	186,200	191,790	197,540
208 261 721.500	POST RETIREMENT BENEFITS	52,975	46,324	58,560	58,560	58,560	63,460	61,760	69,420	77,190	84,780
208 261 725.000	EMPLOYEE TESTING & LICENSING	200	0	200	200	200	200	195	200	210	220
208 261 727.000	OFFICE SUPPLIES	1,000	183	1,000	1,000	1,000	1,000	973	1,000	1,030	1,060
208 261 728.000	POSTAGE	5,000	62	5,000	5,000	5,000	5,000	4,866	5,010	5,160	5,310
208 261 740.000	OPERATING SUPPLIES	24,000	24,044	22,000	22,892	30,000	25,000	24,330	25,060	25,810	26,580
208 261 740.500	OPERATING SUPPLIES/ROOM RENTAL	500	0	500	0	500	500	487	500	520	540
208 261 741.000	OPERATING SUPPLIES/LINEN	3,500	3,672	3,500	3,500	3,500	3,500	3,406	3,510	3,620	3,730
208 261 801.000	UNIFORMS	2,500	1,758	1,500	1,496	1,500	1,500	1,460	1,500	1,580	1,600
208 261 801.000	CREDIT CARD FEES	27,000	24,463	11,000	11,000	11,000	11,000	10,705	11,030	11,360	11,700
208 261 815.000	ADMINISTRATIVE SERVICES	15,040	15,461	15,040	15,040	15,040	15,490	15,950	16,430	16,920	17,430
208 261 818.000	CONTRACTUAL SERVICES	30,000	28,861	30,000	42,358	30,000	30,000	29,186	30,070	30,970	31,900
208 261 850.000	COMMUNICATIONS	8,500	7,534	10,000	3,561	10,000	10,000	9,732	10,020	10,320	10,630
208 261 864.000	TRANSPORTATION	1,000	203	1,000	0	1,000	1,000	973	1,000	1,030	1,060
208 261 864.000	CONFERENCES & MEETINGS	1,150	12	1,150	0	1,150	1,150	1,119	1,150	1,180	1,220
208 261 820.000	PRINTING & PUBLISHING	3,000	286	1,500	0	1,500	1,500	1,460	1,500	1,550	1,600
208 261 821.000	PUBLIC UTILITIES	180,000	187,308	185,000	185,000	185,000	185,000	180,043	185,440	191,000	196,730
208 261 821.000	REMB TO GEN FD - GEOTHERMAL	0	0	0	0	0	0	0	0	0	0
208 261 830.000	REPAIRS & MAINTENANCE	48,000	38,009	28,000	24,145	31,500	28,000	27,250	28,070	28,910	29,760
208 261 936.000	EQUIPMENT LEASE EXPENSE	4,600	1,754	4,600	884	4,600	4,600	4,477	4,610	4,750	4,890
208 261 940.000	EQUIPMENT RENTAL - FORCE ACCT	22,000	31,086	22,000	9,996	22,000	22,000	21,410	22,050	22,710	23,390
208 261 956.000	MISCELLANEOUS	550	0	550	0	550	550	535	550	570	590
208 261 957.000	TRAINING EXPENSE	700	485	700	0	700	700	681	700	720	740
208 261 958.000	MEMBERSHIPS & DUES	1,150	350	1,150	1,160	1,350	1,150	1,119	1,150	1,180	1,220
208 261 960.000	INSURANCE & BONDS	57,000	57,000	57,000	28,500	57,000	57,000	55,473	57,140	58,850	60,620
208 261 962.000	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0	0
208 261 965.306	CONTRIB TO LIQCO DBT FD - 2006	4,000	4,000	4,000	2,000	4,000	4,000	3,893	4,000	4,000	4,000
208 261 965.402	CONTRIB TO RECREATION CAP IMP FD	18,930	18,930	18,930	9,465	18,930	18,930	18,930	18,930	18,930	18,930
208 261 965.561	CONTRIB TO EQUIPMENT FUND	1,073,395	959,504	1,097,705	439,567	1,097,705	1,143,350	1,114,095	1,152,730	1,192,310	1,227,860
Total		1,073,395	959,504	1,097,705	439,567	1,097,705	1,143,350	1,114,095	1,152,730	1,192,310	1,227,860

BUDGET

Account #	Account Title	2022 /23		2023 /24		12 Months Projected	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29
		Amended Budget	Audited Actual	Original Budget	Amended Budget		Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Recreation Services Expenditures											
208 757 707.000	SALARY & WAGES/TEMP-SEASONAL	5,500	59	500	2,505	0	500	487	500	520	540
208 757 709.000	SALARY & WAGES/OVERTIME	100	0	0	0	0	0	0	0	0	0
208 757 721.000	FRINGE BENEFITS	400	5	50	200	0	50	49	50	50	50
208 757 727.000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0
208 757 740.000	OPERATING SUPPLIES / VENDING	7,650	1,753	4,000	1,364	0	4,000	3,893	4,010	4,130	4,250
208 757 740.200	OPERATING SUPPLIES / VENDING	0	0	0	0	0	0	0	0	0	0
208 757 818.000	CONTRACTUAL SERVICES	1,380	1,380	0	0	0	0	0	0	0	0
208 757 920.000	PUBLIC UTILITIES	50	0	0	3,600	0	0	0	0	0	0
208 757 930.000	REPAIRS & MAINTENANCE	100	0	100	0	0	100	97	100	100	100
208 757 969.000	SALES TAX	0	0	0	0	0	0	0	0	0	0
Total		15,180	3,197	4,650	10,405	1,364	4,650	4,525	4,660	4,800	4,940
Youth Athletics Expenditures											
208 759 707.000	SALARY & WAGES/TEMP-SEASONAL	1,500	170	1,500	1,500	372	1,500	1,460	1,500	1,550	1,600
208 759 721.000	FRINGE BENEFITS	150	17	150	150	37	150	146	150	150	150
208 759 740.000	OPERATING SUPPLIES	4,000	3,851	1,000	1,000	0	1,000	1,460	1,500	1,550	1,600
208 759 818.000	CONTRACTUAL SERVICES	1,000	180	1,000	1,000	0	1,000	487	1,000	820	840
208 759 920.000	PUBLIC UTILITIES	250	249	350	660	132	350	341	350	360	370
208 759 930.000	REPAIRS & MAINTENANCE	1,500	0	1,500	1,500	0	1,500	1,460	1,500	1,550	1,600
Total		8,400	4,466	5,500	5,810	541	5,500	5,353	5,500	5,680	5,860
Miracle League Expenditures											
208 761 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0	0
208 761 721.000	FRINGE BENEFITS	0	0	0	0	0	0	0	0	0	0
208 761 740.000	OPERATING SUPPLIES	0	0	0	205	0	0	0	0	0	0
208 761 818.000	CONTRACTUAL SERVICES	10,000	8,235	10,000	12,050	0	10,000	9,732	10,020	10,320	10,630
Total		10,000	8,235	10,000	12,255	0	10,000	9,732	10,020	10,320	10,630

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		12 Months Projected	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Original Budget	Amended Budget		Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
FCHA - MiniMites Expenditures											
208 763 706.000	SALARY & WAGES/FULL TIME	350	347	0	0	0	0	0	0	0	0
208 763 706.100	SALARY & WAGES/SICK	0	0	0	0	0	0	0	0	0	0
208 763 706.300	SALARY & WAGES/RETENTION	0	0	0	0	0	0	0	0	0	0
208 763 706.350	SALARY & WAGES/PAGER PAY	0	0	0	0	0	0	0	0	0	0
208 763 707.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	0	0	0	0	0	0
208 763 709.000	SALARY & WAGES/OVERTIME	0	0	0	0	0	0	0	0	0	0
208 763 721.000	FRINGE BENEFITS	75	74	0	104	0	0	0	0	0	0
208 763 721.500	POST RETIREMENT BENEFITS	0	0	0	21	0	0	0	0	0	0
208 763 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0
208 763 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
208 763 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0
Total		425	421	0	125	0	0	0	0	0	0
MSD Services Expenditures											
208 765 706.000	SALARY & WAGES/FULL TIME	3,000	1,328	3,000	1,839	3,000	1,640	1,596	1,640	1,690	1,740
208 765 706.100	SALARY & WAGES/SICK	50	0	50	0	50	75	73	80	80	80
208 765 706.300	SALARY & WAGES/RETENTION	10	0	10	0	10	10	10	10	10	10
208 765 706.350	SALARY & WAGES/PAGER PAY	30	0	30	0	30	30	29	30	30	30
208 765 707.000	SALARY & WAGES/TEMP-SEASONAL	50	0	50	0	50	65	63	70	70	70
208 765 709.000	SALARY & WAGES/OVERTIME	450	248	450	441	450	115	112	120	120	120
208 765 721.000	FRINGE BENEFITS	920	0	920	0	920	0	0	0	0	0
208 765 721.500	POST RETIREMENT BENEFITS	1,030	621	1,040	1,040	920	1,125	1,095	1,130	1,160	1,190
208 765 725.500	MEAL ALLOWANCE	50	8	530	262	530	765	745	830	920	1,010
208 765 740.000	OPERATING SUPPLIES	1,300	1,043	500	0	500	0	0	0	0	0
208 765 818.000	CONTRACTUAL SERVICES	550	526	200	495	550	1,600	1,487	1,600	1,650	1,700
208 765 930.000	REPAIRS & MAINTENANCE	1,000	0	1,000	0	1,000	0	0	0	0	0
208 765 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0
Total		8,440	5,289	6,740	5,631	7,070	6,925	6,739	7,010	7,280	7,550
Soccer Expenditures											
208 766 707.000	SALARY & WAGES/TEMP-SEASONAL	1,000	0	1,000	0	1,000	1,000	973	1,000	1,030	1,060
208 766 709.000	SALARY & WAGES/OVERTIME	25	0	25	0	25	49	49	50	50	50
208 766 721.000	FRINGE BENEFITS	25	0	25	0	25	85	83	90	90	90
208 766 740.000	OPERATING SUPPLIES	66,000	66,174	65,000	37,415	65,000	65,000	63,255	65,160	67,110	69,120
208 766 818.000	CONTRACTUAL SERVICES	46,500	49,978	49,500	21,903	49,500	52,000	50,607	52,120	35,430	36,490
208 766 864.000	CONFERENCES & MEETINGS	600	0	600	0	600	600	594	600	620	640
208 766 830.000	REPAIRS & MAINTENANCE	2,000	65	2,000	0	2,000	2,000	1,946	2,000	2,080	2,120
Total		116,150	116,217	118,150	59,318	118,150	120,735	117,500	121,020	106,390	109,570
Liquor Expenditures											
208 768 740.000	OPERATING SUPPLIES	1,840	1,814	540	18	540	540	526	540	560	580
208 768 740.300	OPERATING SUPPLIES/LIQUOR	7,800	7,764	9,000	1,008	9,000	9,000	8,759	9,020	9,280	9,570
208 768 818.000	CONTRACTUAL SERVICES	1,000	140	1,000	0	1,000	1,000	973	1,000	1,030	1,060
208 768 960.000	INSURANCE & BONDS	0	0	0	0	0	0	0	0	0	0
Total		10,640	9,718	10,540	1,026	10,540	10,540	10,258	10,560	10,880	11,210

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		12 Months Projected	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Original Budget	Amended Budget		Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Classes & Special Events Expenditures										
208 771	SALARY & WAGES/TEMP-SEASONAL	200	0	200	0	200	200	195	200	210	220
208 757	SALARY/WAGES/OVERTIME	0	0	0	0	0	0	0	0	0	0
208 771	SALARY & WAGES/CONTRACTUAL	200	0	200	0	200	200	195	200	210	220
208 771	FRINGE BENEFITS	50	0	50	0	50	50	19	50	50	540
208 771	OPERATING SUPPLIES	5,100	4,794	5,000	0	5,000	5,000	4,866	5,010	5,160	5,310
208 771	CONTRACTUAL SERVICES	9,600	9,976	8,500	221	8,500	8,500	8,272	8,520	8,760	9,040
208 771	PROGRAM ADVERTISING	200	0	200	0	200	200	195	200	210	220
	Total	15,350	14,770	14,150	221	14,150	14,120	13,742	14,650	15,090	15,550
	Therapeutic Program Expenditures										
208 772	CONTRACTUAL SERVICES	1,000	0	1,000	0	1,000	1,000	973	1,000	1,030	1,060
	Total	1,000	0	1,000	0	1,000	1,000	973	1,000	1,030	1,060
	Senior Program - Classes Expenditures										
208 774	SALARY & WAGES/TEMP-SEASONAL	4,000	3,207	4,000	1,361	4,000	4,000	3,693	4,010	4,130	4,250
208 774	FRINGE BENEFITS	325	316	325	134	325	320	311	320	330	340
208 774	OPERATING SUPPLIES	500	0	500	0	500	500	487	500	520	540
208 774	CONTRACTUAL SERVICES	200	0	200	0	200	200	195	200	210	220
208 774	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
	Total	5,025	3,523	5,025	1,496	5,025	5,020	4,665	5,030	5,190	5,350
	Capital Outlay										
208 900	CAP OUTLAY/CUIT CTR IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
208 900	CAP OUTLAY/CUIT CTR BLDG IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
208 900	CAP OUTLAY/GENERAL BLDG	0	0	0	0	0	0	0	0	0	0
208 900	CAP OUTLAY/SOCCER PROGRAM	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0
	RECREATION FUND - Detail										
	EXPENDITURE GRAND TOTAL	1,264,005	1,165,341	1,262,110	509,388	1,282,110	1,321,840	1,287,802	1,332,180	1,356,970	1,399,560
	RECREATION FUND BALANCE										
	BEGINNING SURPLUS (OR DEFICIT)	240,879	240,879	182,300	182,300	182,300	20,451	(118,794)	(182,447)	(247,277)	(283,987)
	CURRENT-YEAR REVENUES	1,264,005	1,110,822	1,282,110	730,266	1,282,110	1,321,840	1,286,420	1,332,430	1,370,420	1,406,330
	CURRENT-YEAR EXPENDITURES	(1,264,005)	(1,165,341)	(1,282,110)	(509,388)	(1,282,110)	(1,321,840)	(1,287,802)	(1,332,180)	(1,356,970)	(1,399,560)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	(54,519)	0	220,879	0	0	(1,382)	250	11,450	6,750
	RESERVE FOR INVENTORY										
	+ CONTINGENCY / - APPROPRIATION OF PRIO	(4,060)	(4,060)	(4,060)	0	(161,849)	(139,245)	(62,270)	(65,060)	(68,170)	(47,390)
	ENDING SURPLUS (OR DEFICIT)	236,819	182,300	178,240	403,178	20,451	(118,794)	(182,447)	(247,277)	(283,957)	(334,637)

Account #	Account Title	2022 /23		2023 /24		2024 /25		2025 /26		2026 /27		2027 /28		2028 /29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
BUDGET															
WASTE & RECYCLING FUND															
REVENUES															
226 000	402.000	1,124,210	1,132,601	1,124,210	1,045,126	1,124,210	1,251,400	1,302,280	1,362,350	1,431,490	1,503,210				
226 000	405.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226 000	407.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226 000	408.000	(3,370)	0	(3,370)	0	(3,370)	(3,750)	(3,910)	(4,090)	(4,290)	(4,510)				
226 000	437.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226 000	445.000	8,990	3,062	8,990	0	8,990	10,010	10,420	10,900	11,450	12,030				
226 000	531.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226 000	573.000	75,300	74,868	26,300	24,608	26,300	18,800	19,360	19,940	20,240	20,540				
226 000	635.000	9,650	9,693	405,000	197,333	405,000	405,000	425,250	425,250	442,260	442,260				
226 000	635.900	500	10	250	250	250	250	250	270	280	290				
226 000	636.000	405,000	384,414	9,800	4,793	9,800	9,800	10,290	10,700	11,130	11,580				
226 000	637.000	250	0	5,000	2,573	5,000	5,000	5,150	5,300	5,460	5,620				
226 000	638.000	9,800	7,924	5,000	3,473	5,000	5,000	5,150	5,300	5,460	5,620				
226 000	638.000	5,000	3,753	6,500	5,157	6,500	6,500	6,700	6,900	7,110	7,320				
226 000	638.000	5,500	5,734	500	0	500	500	520	540	560	580				
226 000	665.000	11,550	12,444	6,550	10,340	6,550	6,550	6,750	6,950	7,160	7,370				
226 000	675.101	9,048	9,048	9,048	0	9,048	0	6,463	5,170	3,872	2,585				
226 000	680.000	2,000	0	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250				
226 000	680.100	1,450	1,450	0	630	875	0	0	0	0	0				
226 000	680.226	11,750	12,650	10,350	2,723	10,350	0	0	0	0	0				
226 000	699.000	134,355	0	61,137	123,030	123,030	156,138	131,238	13,560	0	0				
	WASTE & RECYCLING FUND														
	REVENUE GRAND TOTAL	1,810,883	1,667,851	1,659,415	1,296,758	1,740,033	1,873,198	1,927,960	1,871,140	1,944,368	2,016,745				

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		12 Months Projected	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Original Budget	Amended Budget		6 Months Actual	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
WASTE & RECYCLING FUND EXPENDITURES											
<i>Waste & Recycling Expenditures</i>											
226 521 706.000	SALARY & WAGES/FULL TIME	181,225	174,591	172,285	172,285	172,285	166,775	171,682	176,900	182,100	187,560
226 521 706.050	SALARY & WAGES/PART TIME	18,250	0	6,625	6,625	6,625	29,215	30,069	30,970	31,900	32,860
226 521 706.100	SALARY & WAGES/SICK	6,975	5,398	7,050	7,050	7,050	6,840	7,040	7,250	7,470	7,680
226 521 706.150	SALARY & WAGES/IN-LIEU HEALTH	590	0	590	590	590	650	689	690	710	730
226 521 706.300	SALARY & WAGES/RETENTION	1,500	866	1,825	1,825	1,825	1,735	1,786	1,840	1,900	1,960
226 521 706.350	SALARY & WAGES/PAGER PAY	2,700	600	2,425	2,425	2,425	2,220	2,285	2,350	2,420	2,490
226 521 706.600	SALARY & WAGES/WATER LICENSE BONUS	350	0	350	350	350	350	380	370	380	390
226 521 707.000	SALARY & WAGES/TEMP-SEASONAL	6,975	0	6,625	6,625	6,625	6,415	6,603	6,800	7,000	7,210
226 521 709.000	SALARY & WAGES/OVERTIME	10,355	11,657	25,795	12,169	25,795	5,735	5,903	6,080	6,260	6,450
226 521 721.000	FRINGE BENEFITS	31,100	30,893	20,250	15,040	20,250	18,790	19,340	19,920	20,520	21,140
226 521 721.500	POST RETIREMENT BENEFITS	106,500	85,878	98,900	41,258	98,900	99,510	102,420	105,490	108,650	111,910
226 521 725.500	MEAL ALLOWANCE	72,950	69,538	59,690	9,796	59,690	62,745	64,570	72,570	80,700	86,640
226 521 727.000	OFFICE SUPPLIES	0	688	500	500	500	500	515	530	550	570
226 521 728.000	POSTAGE	2,500	2,300	2,500	2,500	2,500	2,500	2,573	2,650	2,730	2,810
226 521 740.000	OPERATING SUPPLIES	22,000	20,473	25,000	25,000	25,000	40,000	41,170	42,400	43,670	44,980
226 521 740.801	OPERATING SUPPLIES/BAGS-OTHER	3,360	305	3,000	3,000	3,000	3,000	3,088	3,180	3,260	3,380
226 521 815.000	ADMINISTRATIVE SERVICES	185,000	185,000	196,267	196,267	196,267	196,267	202,150	208,210	214,460	220,890
226 521 818.000	CONTRACTUAL SERVICES	112,500	128,707	115,000	115,000	115,000	144,000	148,211	152,660	157,240	161,960
226 521 818.801	CONT SRVC/RESIDENTS	485,000	487,288	505,000	188,832	505,000	521,000	536,237	552,320	568,890	585,960
226 521 818.802	CONT SRVC/RECYCLING	128,000	117,881	135,000	0	135,000	139,000	143,065	144,500	145,950	147,410
226 521 818.803	CONT SRVC/LEAF COLLECTION	86,000	84,309	50,000	0	50,000	60,000	61,755	62,370	62,990	63,620
226 521 818.804	CONT SRVC/TRANSFER STATION	27,000	29,427	25,000	9,046	25,000	30,000	30,877	31,190	31,600	31,820
226 521 818.805	CONT SRVC/HAZARDOUS WASTE	22,300	20,935	12,000	0	12,000	13,000	13,380	13,780	14,190	14,620
226 521 850.000	COMMUNICATIONS	5,000	3,082	5,000	5,000	5,000	5,000	5,146	5,300	5,460	5,620
226 521 860.000	TRANSPORTATION	0	0	0	0	0	0	0	0	0	0
226 521 890.000	PRINTING & PUBLISHING	3,265	3,265	3,000	3,000	3,000	4,000	4,117	4,240	4,370	4,500
226 521 930.000	REPAIRS & MAINTENANCE	2,250	649	0	476	0	0	0	0	0	0
226 521 940.000	EQUIPMENT RENTAL - FORCE ACCT	165,000	136,526	165,000	90,551	165,000	165,000	169,825	174,920	180,170	185,950
226 521 940.100	EQUIPMENT RENTAL - SUPPLEMENTAL	115,518	115,518	115,518	3,000	115,518	115,518	118,896	6,180	6,370	6,560
226 521 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
226 521 957.000	TRAINING EXPENSES	280	280	0	0	0	1,000	1,029	1,060	1,090	1,120
226 521 960.000	INSURANCE & BONDS	5,800	5,800	6,175	2,850	6,175	6,356	6,550	6,750	6,950	7,150
226 521 962.000	RESERVE FOR CONTINGENCY	0	0	0	0	0	16,289	16,744	17,200	17,656	18,112
226 521 965.101	CONTRIB TO GENERAL FUND	0	0	0	0	0	0	0	0	15,138	28,185
226 521 965.306	CONTRIB TO LTGO DEBT FD - 2006	0	0	0	0	0	0	0	0	0	0
226 521 977.000	CAPITAL OUTLAY	0	0	40,000	40,000	40,000	10,000	10,282	10,600	10,920	11,250
Total		1,810,983	1,721,724	1,806,633	1,806,370	1,806,370	1,873,198	1,928,124	1,853,770	1,925,728	1,996,825

Account #	Account Title	2022 / 23		2023 / 24			12 Months Projected	2024 / 25 Proposed Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget	2027 / 28 Projected Budget	2028 / 29 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual						
226 522 818.000	Landfill Closure Expenditures	0	0	0	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0
	WASTE & RECYCLING FUND EXPENDITURE GRAND TOTAL	1,810,983	1,721,724	1,800,653	1,806,370	644,139	1,806,370	1,873,198	1,925,124	1,853,770	1,925,728	1,996,825
	WASTE & RECYCLING FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	1,388,457	1,388,457	1,334,583	1,334,583	1,334,583	1,334,583	1,268,247	1,128,377	1,013,740	1,017,550	1,081,328
	CURRENT-YEAR REVENUES	1,810,983	1,667,851	1,659,415	1,740,033	1,296,758	1,740,033	1,873,188	1,927,980	1,871,140	1,944,368	2,016,745
	CURRENT-YEAR EXPENDITURES	(1,810,983)	(1,721,724)	(1,800,653)	(1,806,370)	(644,139)	(1,806,370)	(1,873,188)	(1,928,124)	(1,853,770)	(1,925,728)	(1,996,825)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	(53,874)	(141,238)	(66,337)	652,618	(66,337)	0	(144)	17,370	18,640	19,920
	+ CONTINGENCY / - APPROPRIATION OF PRIO	(134,355)	0	(61,137)	(125,030)	0	0	(139,870)	(114,453)	(13,560)	15,138	28,195
	ENDING SURPLUS (OR DEFICIT)	1,254,102	1,334,583	1,132,208	1,145,217	1,987,201	1,268,247	1,128,377	1,013,740	1,017,550	1,051,328	1,099,443

BUDGET

Account #	Account Title	2022 /23		2023 /24			2024 /25	2025 /26	2026 /27	2027 /28	2028 /29
		Amended Budget	Audited Actual	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
PARKING FUND REVENUES											
231 000 445.000	PENALTIES & INTEREST	0	0	0	0	0	0	0	0	0	0
231 000 665.000	INTEREST ON INVESTMENTS	10	1,328	10	0	10	10	10	10	10	10
231 000 673.000	CONTRIBUTIONS - PARK CREDITS	60,000	0	0	0	0	15,000	0	0	0	0
231 000 675.000	CONTRIBUTIONS - PRIVATE	0	0	0	0	0	0	0	0	0	0
231 000 675.101	CONTRIB FROM GENERAL FUND	0	0	0	0	0	0	0	0	0	0
231 000 675.475	CONTRIB FROM 2015 BD CONSTR FD	0	0	0	0	0	0	0	0	0	0
231 000 699.000	APPROPRIATION OF PRIOR SURPLUS	0	0	180,000	0	180,000	185,000	0	0	0	0
PARKING FUND REVENUE GRAND TOTAL		60,010	1,328	180,010	0	180,010	180,010	10	10	10	10
PARKING FUND EXPENDITURES											
<i>Administration Expenditures</i>											
231 261 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
231 261 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
231 261 982.000	RESERVE FOR CONTINGENCY	60,010	0	10	10	10	10	10	10	10	10
231 261 971.232	CAPITAL OUTLAY/PARKING ACQUISITION	0	0	0	0	0	0	0	0	0	0
Total		60,010	0	10	10	10	10	10	10	10	10
<i>Parking Construction Expenditures</i>											
231 465 818.406	CONT SVCS/ARCH-ENG	0	0	30,000	0	30,000	30,000	0	0	0	0
231 485 818.450	CONT SVCS/STREET CONSTRUCTION	0	0	150,000	0	150,000	150,000	0	0	0	0
Total		0	0	180,000	0	30,000	180,000	0	0	0	0
PARKING FUND EXPENDITURE GRAND TOTAL		60,010	0	180,010	0	30,010	180,010	10	10	10	10
PARKING FUND BALANCE											
BEGINNING SURPLUS (OR DEFICIT)		187,823	187,823	189,151	189,151	189,151	339,151	174,171	174,171	174,181	174,191
CURRENT-YEAR REVENUES		60,010	1,328	180,010	0	180,010	180,010	10	10	10	10
CURRENT-YEAR EXPENDITURES		(60,010)	0	(180,010)	0	(30,010)	(180,010)	(10)	(10)	(10)	(10)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	1,328	0	0	150,000	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIOR		60,010	0	(179,990)	0	0	(164,990)	10	10	10	10
ENDING SURPLUS (OR DEFICIT)		247,833	189,151	9,161	189,151	339,151	174,161	174,171	174,181	174,191	174,201

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		12 Months Projected	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Amended Budget	6 Months Actual		Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
BROWNFIELD SITE REMEDIATION FUND											
REVENUES											
242 000 665.000	INTEREST ON INVESTMENTS	0	0	50	0	50	60	70	70	70	70
242 000 675.243	CONTRIBUTION FROM BROWNFIELD OPER FUND	0	0	0	0	0	0	0	0	0	0
242 000 689.000	APPROP. OF FY FUND BALANCE	0	0	0	0	0	0	0	0	0	0
242 004 548.000	STATE GRANT - MDECO	100,000	100,000	0	0	0	0	0	0	0	0
BROWNFIELD SITE REMEDIATION FUND REVENUE GRAND TOTAL		100,000	100,000	50	0	50	60	70	70	70	70
BROWNFIELD SITE REMEDIATION FUND EXPENDITURES											
242 261 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
242 261 965.243	CONTRIB TO BROWNFIELD OPERATING FUND	0	0	0	0	0	0	0	0	0	0
242 261 962.000	RESERVE FOR CONTINGENCY	0	0	50	0	50	60	70	70	70	70
242 650 971.255	CAP OUTLAY/BROWNFIELD	100,000	100,000	0	0	0	0	0	0	0	0
BROWNFIELD SITE REMEDIATION FUND EXPENDITURE GRAND TOTAL		100,000	100,000	50	0	50	60	70	70	70	70
BROWNFIELD SITE REMEDIATION FUND BALANCE											
BEGINNING SURPLUS (OR DEFICIT)		122,332	122,332	122,332	122,332	122,332	122,432	122,482	122,562	122,632	122,632
CURRENT-YEAR REVENUES		100,000	100,000	50	0	50	60	70	70	70	70
CURRENT-YEAR EXPENDITURES		(100,000)	(100,000)	(50)	0	(50)	(60)	(70)	(70)	(70)	(70)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	0	0	0	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIO		0	0	50	0	50	60	70	70	70	70
ENDING SURPLUS (OR DEFICIT)		122,332	122,332	122,382	122,332	122,382	122,492	122,562	122,632	122,702	122,702

BUDGET

Account #	Account Title	2022 /23		2023 /24			2024 /25					2027 /28	2028 /29	
		Amended Budget	Revised Actual	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
BROWNFIELD REDEVELOPMENT AUTH FUND														
REVENUES														
	General Revenues													
243 000 405.000	TAXES RECOVERED BY COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
243 000 409.000	PERSONAL PROPERTY TAX REPLACEMENT REV	0	0	0	0	0	0	0	0	0	0	0	0	0
243 000 573.000	LOCAL COMMUNITY STABILIZATION	200	0	200	1,873	200	200	210	220	220	220	220	220	220
243 000 665.000	INTEREST ON INVESTMENTS	4,460	5,263	10	0	10	10	10	10	10	10	10	10	10
243 000 675.255	CONTRIBUTIONS FROM LSBR FUND	0	0	0	0	0	0	0	0	0	0	0	0	0
243 000 699.000	APPROP. OF PY FUND BALANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	4,660	5,263	210	1,873	210	210	210	220	230	230	230	230	230
Brownfield Capture - Old Villare Revenues														
243 050 402.000	CURRENT PROPERTY TAX/REAL	0	0	0	0	0	0	0	0	0	0	0	0	0
243 050 402.000	PENALTIES & INTEREST	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Brownfield Capture - Daisy Condos Revenues														
243 055 402.000	CURRENT PROPERTY TAX/REAL	0	0	0	0	0	0	0	0	0	0	0	0	0
243 055 403.000	PENALTIES & INTEREST	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Brownfield Capture - Starkweather School Revenues														
243 070 402.000	CURRENT PROPERTY TAX/REAL	55,460	55,359	55,460	42,850	55,460	55,460	116,700	117,480	118,250	118,250	118,250	118,250	118,250
243 070 402.000	PENALTIES & INTEREST	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	55,460	55,359	55,460	42,850	55,460	55,460	116,700	117,480	118,250	118,250	118,250	118,250	118,250
Brownfield Capture - Mill Street Towns														
243 075 402.000	CURRENT PROPERTY TAX/REAL	310,020	300,957	310,020	101,504	310,020	310,020	488,840	488,840	366,361	366,361	366,361	375,887	375,887
243 075 402.000	PENALTIES & INTEREST	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	310,020	300,957	310,020	101,504	310,020	310,020	488,840	488,840	366,361	366,361	366,361	375,887	375,887
	BROWNFIELD REDEVELOPMENT AUTH FUND	370,140	361,578	365,690	146,228	365,690	365,690	597,170	477,442	486,841	486,841	486,841	376,117	376,117
	REVENUE GRAND TOTAL													

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		2024 / 25 Proposed Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget	2027 / 28 Projected Budget	2028 / 29 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget					
BROWNFIELD REDEVELOPMENT AUTH FUND EXPENDITURES										
243 261	Administration Expenditures	4,660	0	210	0	210	220	230	230	230
243 261	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0
243 261	CONTRIBUTION TO SITE REMEDIATION FUND	0	0	0	0	0	0	0	0	0
	Total	4,660	0	210	0	210	220	230	230	230
243 600	Brownfield - Old Village Park Expenditures	0	0	0	0	0	0	0	0	0
243 600	REIMBURSEMENT/BROWNFIELD EXP	0	0	0	0	0	0	0	0	0
243 600	REIMBURSEMENT/BROWNFIELD ADM	0	0	0	0	0	0	0	0	0
243 600	TRANSFER TO SITE REMEDIATION FUND	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
243 610	Brownfield - Daisy Contos Expenditures	0	0	0	0	0	0	0	0	0
243 610	REIMBURSEMENT/BROWNFIELD EXP	0	0	0	0	0	0	0	0	0
243 610	REIMBURSEMENT/BROWNFIELD ADM	0	0	0	0	0	0	0	0	0
243 610	TRANSFER TO SITE REMEDIATION FUND	0	0	0	0	0	0	0	0	0
243 610	RETURN TO TAXING UNITS	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0
243 640	Brownfield - Starkweather School Expenditures	49,910	49,823	49,910	0	97,310	105,030	106,730	106,420	0
243 640	REIMBURSEMENT/BROWNFIELD EXP	5,850	5,836	5,850	0	10,810	11,670	11,750	11,830	0
243 640	REIMBURSEMENT/BROWNFIELD ADM	0	0	0	0	0	0	0	0	0
243 640	TRANSFER TO SITE REMEDIATION FUND	0	0	0	0	0	0	0	0	0
	Total	55,460	55,359	55,460	0	108,120	116,700	117,480	118,250	0
243 650	Brownfield - Mill Street Towns	279,020	270,861	279,020	0	439,960	190,235	323,762	331,521	338,297
243 650	REIMBURSEMENT/BROWNFIELD EXP	31,000	30,096	31,000	0	48,880	21,140	35,970	36,840	37,590
243 650	REIMBURSEMENT/BROWNFIELD ADM	0	0	0	0	0	0	0	0	0
243 650	TRANSFER TO SITE REMEDIATION FUND	0	0	0	0	0	0	0	0	0
	Total	310,020	300,957	310,020	0	488,840	211,375	359,732	368,361	375,887
	BROWNFIELD REDEVELOPMENT AUTH FUND EXPENDITURE GRAND TOTAL	370,140	356,316	365,690	0	597,170	328,295	477,442	486,841	376,117
BROWNFIELD REDEVELOPMENT AUTH FUND BALANCE										
	BEGINNING SURPLUS (OR DEFICIT)	19,031	19,031	24,293	24,293	24,503	24,713	24,933	25,163	25,383
	CURRENT-YEAR REVENUES	370,140	361,578	365,690	146,228	597,170	328,295	477,442	486,841	376,117
	CURRENT-YEAR EXPENDITURES	(370,140)	(356,316)	(365,690)	0	(697,170)	(328,295)	(477,442)	(486,841)	(376,117)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	5,263	0	146,228	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIO	4,660	0	210	0	210	220	230	230	230
	ENDING SURPLUS (OR DEFICIT)	23,691	24,293	24,503	170,521	24,713	24,933	25,163	25,393	25,623

BUDGET

Account #	Account Title	2022 /23		2023 /24		2024 /25	2025 /26	2026 /27	2027 /28	2028 /29
		Amended Budget	Audited Actual	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
DDA OPERATING FUND REVENUES										
	DDA Operating Revenues									
248 000 402.000	CURRENT PROPERTY TAX/REAL	1,130,610	1,146,946	1,547,100	943,213	1,547,100	1,289,970	1,328,670	1,368,520	1,408,580
248 000 405.000	TAXES RECOVERED BY COUNTY	(3,000)	0	(3,000)	0	(3,000)	(3,000)	(3,000)	(3,180)	(3,280)
248 000 408.000	PRIOR YEAR TAX REFUNDS	0	0	0	0	0	0	0	0	0
248 000 409.000	PERSONAL PROPERTY TAX REPLACEMENT FEE	0	0	0	0	0	0	0	0	0
248 000 445.000	PENALTIES & INTEREST	0	0	0	0	0	0	0	0	0
248 000 531.000	STATE/FEDERAL GRANTS	0	0	0	0	0	0	0	0	0
248 000 573.000	LOCAL COMMUNITY STABILIZATION	33,900	33,896	7,500	8,814	7,500	7,730	7,960	8,080	8,200
248 000 532.000	FEDERAL GRANTS/CDBG	0	0	0	0	0	0	0	0	0
248 000 619.000	BENCH SALE REVENUES	6,000	12,000	0	1,000	0	0	0	0	0
248 000 620.000	CONCERT REVENUES	75,000	140,326	80,000	42,350	80,000	82,400	84,870	87,420	90,040
248 000 665.000	INTEREST ON INVESTMENTS	3,050	23,747	50	50	50	50	50	50	50
248 000 670.000	PROGRAM FEES	0	0	0	0	0	0	0	0	0
248 000 674.000	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0	0	0	0
248 000 674.095	CONTRIBUTIONS FOR LIGHT DECORATIONS	1,500	0	1,500	1,050	1,500	1,500	1,500	1,500	1,500
248 000 679.000	ADVERTISING REVENUE	1,590	1,580	0	2,350	0	0	0	0	0
248 000 680.000	OTHER INCOME	2,200	2,200	0	0	0	0	0	0	0
248 000 684.000	OFFICE RENTAL - DDA-587 ANN ARBOR TR	0	0	0	0	0	0	0	0	0
248 000 685.000	INSURANCE PROCEEDS	0	0	0	0	0	0	0	0	0
248 000 689.000	APPROP OF PR YR FUND BALANCE	38,845	0	0	0	0	0	0	0	0
	DDA OPERATING FUND REVENUE GRAND TOTAL	1,289,695	1,360,705	1,633,150	996,777	1,633,150	1,378,620	1,419,960	1,462,390	1,506,090

BUDGET

Account #	Account Title	2022 /23		2023 /24		2024 /25		2025 /26		2026 /27		2027 /28		2028 /29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Projected Budget
DDA OPERATING FUND EXPENDITURES															
Administration Expenditures															
248 261 706 000	SALARY & WAGES/FULL TIME	85,650	79,818	92,615	61,357	92,615	101,795	104,850	108,000	111,240	114,580				
248 261 706 080	SALARY & WAGES/PART TIME	21,000	22,556	29,875	0	29,875	30,990	30,993	31,920	32,880	33,870				
248 261 706 100	SALARY & WAGES/SICK	3,625	0	3,925	0	3,925	4,625	4,970	5,120	5,270	5,430				
248 261 706 300	SALARY & WAGES/RENTION	650	0	675	600	675	675	695	720	740	760				
248 261 706 400	SALARY & WAGES/VACATION PAYOUT	3,475	0	1,045	0	1,045	2,140	2,204	2,270	2,340	2,410				
248 261 707 000	SALARY & WAGES/TEMP SEASONAL	3,500	5,188	0	2,705	0	4,000	3,466	3,570	3,680	3,790				
248 261 709 000	SALARY & WAGES/OVERTIME	63,600	44,563	53,335	25,743	53,335	58,960	60,730	62,550	64,430	66,360				
248 261 721 000	FRINGE BENEFITS	29,425	17,311	24,650	12,460	24,650	25,297	25,297	25,430	25,560	25,690				
248 261 721 500	POST RETIREMENT BENEFITS	500	439	500	97	500	500	515	530	550	570				
248 261 728 000	POSTAGE	200	29	200	200	200	200	206	210	220	220				
248 261 740 000	OPERATING SUPPLIES	2,200	2,026	2,000	89	2,000	2,000	2,060	2,120	2,180	2,250				
248 261 815 000	ADMINISTRATIVE SERVICES	65,200	65,200	67,200	31,650	67,200	69,220	71,300	73,440	75,640	77,910				
248 261 818 000	CONTRACTUAL SERVICES	15,400	16,834	16,000	6,305	16,000	17,000	17,510	18,040	18,580	19,140				
248 261 818 150	CONT SVCS/CITY ATTY - SPECIAL	0	0	0	0	0	0	0	0	0	0				
248 261 850 000	COMMUNICATIONS	4,000	3,946	3,500	1,549	3,500	4,500	4,635	4,770	4,910	5,060				
248 261 860 000	TRANSPORTATION	1,000	922	1,000	24	1,000	1,000	1,030	1,060	1,120	1,120				
248 261 864 000	CONFERENCES & MEETINGS	3,000	2,388	2,000	115	2,000	2,250	2,318	2,390	2,460	2,530				
248 261 865 000	PUBLIC RELATIONS EVENTS	300	0	300	40	300	300	309	320	330	340				
248 261 900 000	PRINTING & PUBLISHING	400	373	300	300	300	300	309	320	330	340				
248 261 920 000	PUBLIC UTILITIES	2,850	2,456	2,660	748	2,660	2,750	2,833	2,920	3,010	3,100				
248 261 930 000	PUBLICATIONS/SUBSCRIPTIONS	100	0	100	100	100	100	103	110	110	110				
248 261 938 000	REPAIRS & MAINTENANCE	2,000	985	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250				
248 261 940 000	EQUIPMENT LEASE EXPENSE	1,200	56	1,200	1,200	1,200	1,200	1,236	1,270	1,310	1,350				
248 261 942 000	EQUIPMENT RENTAL - FORCE ACCT	19,920	19,650	21,000	9,450	21,000	22,500	23,175	23,870	24,590	25,330				
248 261 986 000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0				
248 261 987 000	TRAINING EXPENSE	1,000	192	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120				
248 261 988 000	MEMBERSHIPS & DUES	2,000	400	2,000	730	2,000	2,000	2,060	2,120	2,180	2,250				
248 261 962 000	RESERVE FOR CONTINGENCY	0	0	252,590	0	252,590	252,590	260,171	857,740	668,790	683,280				
248 261 963 000	BAD DEBT EXPENSE/BANKRUPTCY	0	0	0	0	0	0	0	0	0	0				
	Total	336,725	285,168	585,170	153,944	585,170	612,420	630,700	1,241,760	1,066,660	1,095,270				
Police Service Expenditures															
248 301 706 000	SALARY & WAGES/FULL TIME	21,275	20,839	21,970	9,714	21,970	22,745	23,428	23,900	24,380	24,870				
248 301 706 100	SALARY & WAGES/SICK	0	0	0	0	0	0	0	0	0	0				
248 301 706 200	SALARY & WAGES/HOLIDAY PAY	935	926	965	890	965	1,030	1,060	1,090	1,120	1,150				
248 301 706 300	SALARY & WAGES/RETENTION	100	88	80	75	80	100	103	120	140	160				
248 301 706 400	SALARY & WAGES/UNIFORM ALLOW	225	324	215	60	215	215	221	230	240	250				
248 301 709 000	SALARY & WAGES/OVERTIME	1,625	466	1,625	1,625	1,625	1,625	1,662	1,690	1,720	1,750				
248 301 721 000	FRINGE BENEFITS	10,650	9,902	10,765	4,591	10,765	11,974	12,210	12,450	12,700	13,000				
248 301 721 500	POST RETIREMENT BENEFITS	0	0	0	0	0	0	0	0	0	0				
248 301 725 500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0				
	Total	35,010	32,534	35,820	15,331	35,820	36,910	38,000	39,590	40,400	41,210				

BUDGET

Account #	Account Title	2022 /23		2023 /24		2024 /25		2025 /26		2026 /27		2027 /28		2028 /29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
248 450 707.000	Infrastructure Maintenance Expenditures														
248 450 709.000	SALARY & WAGES/TEMP-SEASONAL	6,000	2,176	8,000	8,000	2,708	8,000	4,060	4,182	4,310	4,440	4,570	390	390	360
248 450 721.000	SALARY & WAGES/OVERTIME	500	114	0	0	0	0	350	361	370	350	0	0	0	0
248 450 721.500	FRINGE BENEFITS	100	175	650	650	207	650	323	335	340	0	0	0	0	0
248 450 740.000	POST-RETIREMENT BENEFITS	0	0	100	100	0	0	0	0	0	0	0	0	0	0
248 450 815.000	OPERATING SUPPLIES	142,780	142,780	147,060	100	69,310	147,060	100	103	110	110	110	110	170,480	170,480
248 450 818.000	CONTR TO GEN FD - CITY MSD SERVICES	76,650	75,215	80,000	80,000	25,767	80,000	85,000	84,461	86,990	29,000	40,000	40,000	0	0
248 450 820.000	PUBLIC UTILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248 450 831.000	REPAIRS & MAINTENANCE	18,540	12,318	20,000	20,000	3,132	20,000	20,000	20,600	21,220	21,860	22,520	22,520	50,650	50,650
248 450 832.000	REPAIRS & MAINT - SUMMER	35,000	21,809	45,000	45,000	6,750	45,000	45,000	46,351	47,740	49,170	49,170	28,140	28,140	28,140
248 450 833.000	HOLIDAY LIGHTS MAINTENANCE	25,000	10,950	25,000	25,000	24,100	25,000	25,000	25,750	26,520	27,320	28,140	28,140	28,140	28,140
248 450 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	304,690	264,637	325,610	325,610	131,974	325,610	328,305	338,152	348,290	288,140	317,220			
248 529 740.000	Parking System Expenditures														
248 529 815.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248 529 816.000	REMB TO GEN FD - CITY PARKING SERVICES	41,120	41,120	42,350	42,350	19,960	42,350	43,620	44,930	46,280	47,670	49,100	49,100	15,090	15,090
248 529 820.000	CONTRACTUAL SERVICES	13,000	13,021	13,000	13,000	9,071	13,000	13,400	13,802	14,220	14,650	15,090	15,090	0	0
248 529 820.000	PUBLIC UTILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248 529 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	54,120	54,141	55,350	55,350	29,031	55,350	57,020	58,732	60,500	62,320	64,190			
248 531 740.000	Saxton Parking Facility Expenditures														
248 531 818.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248 531 850.000	CONTRACTUAL SERVICES	0	0	0	0	2,140	0	0	0	0	0	0	0	0	0
248 531 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248 531 920.000	PUBLIC UTILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	2,140	0	0	0	0	0	0	0	0	0
248 811 727.000	DDA Marketing Expenditures														
248 811 728.000	OFFICE SUPPLIES	1,000	0	1,000	1,000	85	1,000	1,000	1,030	1,060	1,080	1,120	1,120	230	230
248 811 740.000	POSTAGE	200	0	200	200	179	200	200	206	210	220	230	230	0	0
248 811 794.000	OPERATING SUPPLIES	1,500	648	1,500	1,500	731	1,500	2,000	2,060	2,120	2,180	2,250	2,250	0	0
248 811 818.000	CONCERT EXPENSES	75,000	71,457	80,000	80,000	31,039	80,000	90,000	92,701	95,480	98,340	101,290	101,290	0	0
248 811 818.000	CONTRACTUAL SERVICES	16,000	10,460	24,000	24,000	10,412	24,000	25,000	25,750	26,520	27,320	28,140	28,140	0	0
248 811 818.415	CONTR SVCS/ADVERTISING PROMO	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248 811 818.415	CONTR SVCS/PSD MARKETING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248 811 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248 811 900.000	PRINTING & PUBLISHING	7,000	4,189	7,000	7,000	4,140	7,000	7,000	7,210	7,430	7,650	7,880	7,880	0	0
	Total	100,700	86,755	113,700	113,700	46,587	113,700	125,200	128,958	132,820	136,800	140,910	140,910	0	0
248 900 977.280	Capital Outlay														
248 900 977.811	CAP OUTLAY/ DDA ADMIN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248 900 977.811	CAP OUTLAY/ MARKETING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248 900 977.813	CAP OUTLAY/ PARKING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248 900 977.820	CAP OUTLAY/ STSCAPE PHASE 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DDA OPERATING FUND (OPERATING) EXPENDITURE TOTAL	831,245	723,235	1,115,850	1,115,850	379,006	1,115,850	1,159,755	1,194,559	1,822,170	1,603,510	1,657,990	1,657,990	0	0

BUDGET

Account #	Account Title	2022 /23		2023 /24		12 Months Projected	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29
		Amended Budget	Audited Actual	Original Budget	Amended Budget		Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
248 965 965.310	Transfers Out to Other Funds										
248 965 965.315	CONTRIB TO 2010 CAP IMP DBT FD (STREETSC)	0	0	0	0	0	0	0	0	0	0
248 965 965.405	CONTRIB TO 2015 UNO CAP IMP DBT FD	223,560	220,610	217,300	0	217,300	209,310	200,000	200,000	200,000	200,000
248 965 965.405	CONTRIB TO DDA CAP IMP FUND	234,690	186,390	0	12,500	0	100,000	100,000	100,000	100,000	100,000
248 965 965.494	CONTRIB TO DDA CONSTRUCTION FUND	0	0	300,000	0	300,000	0	0	0	0	0
	Total	458,450	407,000	517,300	12,500	517,300	309,310	100,000	300,000	300,000	300,000
	DDA OPERATING FUND										
	EXPENDITURE GRAND TOTAL	1,289,695	1,130,235	1,633,150	391,506	1,633,150	1,469,065	1,294,559	2,122,170	1,903,510	1,857,990
	DDA OPERATING FUND BALANCE										
	BEGINNING SURPLUS (OR DEFICIT)	437,943	437,943	668,413	668,413	668,413	921,003	790,388	1,134,620	1,290,150	1,517,820
	CURRENT-YEAR REVENUES	1,289,695	1,360,705	1,633,150	998,777	1,633,150	1,338,450	1,378,620	1,419,960	1,462,390	1,506,090
	CURRENT-YEAR EXPENDITURES	(1,289,695)	(1,130,235)	(1,633,150)	(391,506)	(1,633,150)	(1,469,065)	(1,294,559)	(2,122,170)	(1,903,510)	(1,957,990)
	CURR-YEAR SURPLUS (OR DEFICIT)	0	230,470	0	607,271	0	(130,615)	84,061	(702,210)	(441,120)	(451,900)
	+ CONTINGENCY / - APPROPRIATION OF PRIO	(38,845)	0	252,590	0	252,590	0	260,171	857,740	668,790	683,280
	ENDING SURPLUS (OR DEFICIT)	399,098	668,413	921,003	1,275,684	921,003	790,388	1,134,620	1,290,150	1,517,820	1,749,200

Account #	Account Title	2022 /23		2023 /24		2024 /25		2025 /26		2026 /27		2027 /28		2028 /29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
BUILDING & ENGINEERING FUND REVENUES															
249 000	TAXES RECOVERED BY COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
249 000	PENALTIES & INTEREST	0	0	8,500	8,500	9,350	9,350	9,630	9,630	9,820	9,820	10,220	10,530	10,530	0
249 000	SITE PLAN REVIEW FEES	0	0	3,500	3,500	4,000	4,000	4,120	4,120	4,240	4,240	4,370	4,500	4,500	0
249 000	ZONING BOARD FILING FEES	0	0	2,500	1,750	3,000	2,500	3,090	3,090	3,180	3,180	3,280	3,380	3,380	0
249 000	MEETING REVIEW FEES	0	0	450,250	450,250	475,000	475,000	465,500	465,500	456,180	456,180	447,070	438,130	438,130	0
249 000	PERMITS/BUILDING	404,000	432,713	61,000	120,925	61,000	61,000	63,700	63,700	62,430	62,430	61,180	59,960	59,960	0
249 000	PERMITS/ELECTRICAL	55,300	39,468	50,000	24,925	50,000	50,000	52,920	52,920	51,860	51,860	50,820	49,800	49,800	0
249 000	PERMITS/MECHANICAL	45,500	39,235	37,500	22,955	37,500	37,500	39,200	39,200	38,420	38,420	37,650	36,900	36,900	0
249 000	PERMITS/PLUMBING	33,300	30,034	2,500	22,003	2,500	2,500	2,380	2,380	2,260	2,260	2,150	2,040	2,040	0
249 000	SITE PLAN COMPLIANCE-ADMIN REVIEWS	9,500	10,274	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	0
249 000	SEWAGE TREATMENT PLANT	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
249 000	HOUSING INSPECTION FEES	13,950	20,175	2,500	1,550	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0
249 000	REGISTRATIONS/BUILDING	4,050	4,900	1,200	660	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	0
249 000	REGISTRATIONS/ELECTRICAL	3,600	3,450	1,000	315	1,000	1,000	1,250	1,250	1,330	1,330	1,370	1,410	1,410	0
249 000	REGISTRATIONS/MECHANICAL	1,400	1,420	750	165	750	750	1,030	1,030	1,060	1,060	1,090	1,120	1,120	0
249 000	REGISTRATIONS/PLUMBING	1,200	1,245	600	600	600	600	1,030	1,030	1,060	1,060	1,090	1,120	1,120	0
249 000	LAND RECONFIGURATION FEES	750	735	0	0	0	0	0	0	0	0	0	0	0	0
249 000	ALLEY VACATION FEES	3,200	3,425	0	0	0	0	0	0	0	0	0	0	0	0
249 000	FEDERAL GRANTS/CDBG	600	0	0	0	0	0	0	0	0	0	0	0	0	0
249 000	BROWNFIELD GRANT/LOAN ADMIN REIMB	23,600	19,307	40,000	40,000	40,000	40,000	13,880	13,880	17,330	17,330	23,500	25,000	25,000	0
249 000	VIOLATIONS/CITATIONS-BLDG DEPT	2,000	291	2,000	1,720	2,000	2,000	2,060	2,060	2,120	2,120	2,180	2,250	2,250	0
249 000	INTEREST ON INVESTMENTS	4,500	4,353	3,500	3,500	3,500	3,500	3,610	3,610	3,720	3,720	3,830	3,940	3,940	0
249 000	CONTRIBUTION FROM GEN FUND	55,000	55,000	0	0	0	0	10,000	10,000	35,000	35,000	60,000	80,000	80,000	0
249 000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0	0
249 000	FORECLOSURE SERVICE FEES - BLDG DEPT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
249 000	EXP REIMB/ SITE PLAN REVIEW	0	0	0	0	0	0	0	0	0	0	0	0	0	0
249 000	APPROPRIATION OF PRIOR SURPLUS	0	0	81,375	81,375	81,375	81,375	106,030	106,030	102,140	99,890	102,810	102,810	102,810	0
BUILDING & ENGINEERING FUND		673,450	666,079	767,175	207,356	767,175	729,210	804,970	818,520	836,720	850,730	850,730	850,730	850,730	850,730
REVENUE GRAND TOTAL		673,450	666,079	767,175	207,356	767,175	729,210	804,970	818,520	836,720	850,730	850,730	850,730	850,730	850,730

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		12 Months Projected	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Amended Budget	6 Months Actual		Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
BUILDING & ENGINEERING FUND											
EXPENDITURES											
Engineering / Inspection Expenditures											
249 371 706.000	SALARY & WAGES/FULL TIME	202,750	211,673	222,755	96,461	222,755	247,745	273,484	281,690	290,140	295,840
249 371 706.050	SALARY & WAGES/PART TIME	20,100	21,272	28,365	5,637	28,365	27,010	29,816	30,710	31,630	32,590
249 371 706.100	SALARY & WAGES/SICK	9,300	5,484	10,200	0	10,200	11,158	12,314	12,680	13,060	13,450
249 371 706.300	SALARY & WAGES/RETENTION	3,025	3,025	2,845	2,525	2,845	3,141	3,230	3,230	3,330	3,430
249 371 706.600	SALARY & WAGES/VACATION PAYOFF	4,000	0	6,700	0	6,700	3,900	4,305	4,430	4,560	4,700
249 371 707.000	SALARY & WAGES/TEMP-SEASONAL	34,750	25,238	52,000	16,726	52,000	40,000	44,156	45,480	46,840	48,250
249 371 709.000	SALARY & WAGES/OVERTIME	0	0	0	0	0	0	0	0	0	0
249 371 721.000	FRINGE BENEFITS	101,650	108,918	128,260	55,927	128,260	139,145	153,601	158,210	162,960	167,850
249 371 721.500	POST RETIREMENT BENEFITS	43,425	38,983	47,250	17,569	47,250	50,100	55,305	62,160	69,120	75,920
249 371 725.000	EMPLOYEE TESTING & LICENSING	0	0	0	0	0	0	0	0	0	0
249 371 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0
249 371 727.000	OFFICE SUPPLIES	275	275	0	25	0	0	0	0	0	0
249 371 728.000	POSTAGE	200	173	100	50	100	100	110	110	110	110
249 371 740.000	OPERATING SUPPLIES	1,250	587	1,250	206	1,250	1,250	1,380	1,420	1,460	1,500
249 371 815.000	ADMINISTRATIVE SERVICES	47,000	47,000	48,410	23,500	48,410	49,680	51,360	52,900	54,490	56,120
249 371 818.000	CONTRACTUAL SERVICES	165,000	185,984	145,000	72,103	145,000	145,000	160,065	152,060	144,460	137,240
249 371 818.380	CONT SVCS/CDBG BLDG MAINT	0	0	0	0	0	0	0	0	0	0
249 371 818.390	CONT SVCS/PROPERTY MAINT-RICKY BRACKE	0	0	0	0	0	0	0	0	0	0
249 371 818.430	CONT SVCS/SNOW REMOVAL	500	0	500	0	500	500	582	570	590	610
249 371 818.435	CONT SVCS/WEED MOWING	500	191	500	314	500	500	582	570	590	610
249 371 818.448	CONT SVCS/ZONING	0	0	0	0	0	0	0	0	0	0
249 371 818.454	CONT SVCS/TREE REMOVAL	0	0	0	0	0	0	0	0	0	0
249 371 822.000	ANIMAL CONTROL EXPENSES	3,250	2,629	2,700	1,562	2,700	2,700	2,981	3,070	3,160	3,250
249 371 850.000	COMMUNICATIONS	600	589	500	500	500	500	582	570	590	610
249 371 860.000	TRANSPORTATION	2,500	2,279	2,000	754	2,000	2,150	2,373	2,440	2,510	2,590
249 371 864.000	CONFERENCES & MEETINGS	1,500	1,761	1,250	919	1,250	1,250	1,380	1,420	1,460	1,500
249 371 900.000	PRINTING & PUBLISHING	500	0	0	0	0	0	0	0	0	0
249 371 925.000	SUBSCRIPTIONS & PUBLICATIONS	2,000	1,744	1,500	879	1,500	1,500	1,686	1,710	1,760	1,810
249 371 930.000	REPAIRS & MAINTENANCE	6,000	4,500	1,500	3,000	1,500	1,500	1,686	1,710	1,760	1,810
249 371 938.000	EQUIPMENT LEASE EXPENSE	0	0	0	0	0	0	0	0	0	0
249 371 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0
249 371 956.000	MISCELLANEOUS	500	387	500	0	500	500	582	570	590	610
249 371 957.000	TRAINING EXPENSE	1,405	1,359	1,000	743	1,000	1,000	1,104	1,140	1,170	1,210
249 371 958.000	MEMBERSHIPS & DUES	21,470	0	0	0	0	0	0	0	0	0
249 371 962.000	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0	0
249 371 963.000	BAD DEBT EXPENSE/BANKRUPTCY	0	0	0	0	0	0	0	0	0	0
249 371 965.306	CONTRIB TO LIFGO DFT FD - 2006	0	0	0	0	0	0	0	0	0	0
Total		673,450	666,079	704,085	288,900	704,085	729,210	801,290	817,710	838,680	855,930

BUDGET												
Account #	Account Title	2022 / 23		2023 / 24			12 Months Projected	2024 / 25 Proposed Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget	2027 / 28 Projected Budget	2028 / 29 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual						
249 800 980.000	CAP OUT - OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
	Total											
	BUILDING & ENGINEERING FUND EXPENDITURE GRAND TOTAL	673,450	666,079	704,085	298,900	704,085	729,210	801,290	817,710	838,880	855,930	
	BUILDING & ENGINEERING FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	0	0	0	0	0	(18,285)	(18,285)	(120,635)	(221,965)	(320,305)	
	CURRENT-YEAR REVENUES	673,450	666,079	767,175	207,396	767,175	729,210	804,970	818,520	836,720	850,730	
	CURRENT-YEAR EXPENDITURES	(673,450)	(666,079)	(704,085)	(288,900)	(704,085)	(729,210)	(801,290)	(817,710)	(838,880)	(855,930)	
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	0	63,090	(81,504)	63,090	0	3,680	810	(2,160)	(5,200)	
	+ CONTINGENCY / - APPROPRIATION OF PRIO	21,470	0	(81,375)	0	(81,375)	0	(106,030)	(102,140)	(96,180)	(100,280)	
	ENDING SURPLUS (OR DEFICIT)	21,470	0	(18,285)	(91,504)	(18,285)	(18,285)	(120,635)	(221,965)	(320,305)	(425,785)	

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget
	NEIGHBORHOOD SERVICES FUND									
	REVENUES									
252 000 531.000	STATE/FEDERAL GRANTS	0	0	0	0	0	0	0	0	0
252 000 532.000	FEDERAL GRANTS - CDBG	8,960	0	10,730	0	10,730	0	0	0	0
252 000 536.000	OTHER GRANTS - SMART FUNDS	10,730	0	8,960	0	8,960	8,960	8,960	8,960	8,960
252 000 646.000	PROMOTIONAL SALES	0	0	0	0	0	0	0	0	0
252 000 665.000	INTEREST ON INVESTMENTS	30	0	30	0	30	30	30	30	30
252 000 675.100	CONTRIBUTIONS - OTHER	0	0	0	0	0	0	0	0	0
252 000 675.101	CONTRIBUTIONS - GENERAL FUND	73,010	73,010	73,010	36,505	73,010	82,740	85,500	88,340	91,270
252 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0
252 000 689.000	APPROP. OF FY FUND BALANCE	0	0	0	0	7,050	0	0	0	0
	NEIGHBORHOOD SERVICES FUND									
	REVENUE GRAND TOTAL	92,730	73,010	92,730	36,505	89,050	91,730	94,490	97,330	100,260
	NEIGHBORHOOD SERVICES FUND									
	EXPENDITURES									
	Administration Expenditures									
252 261 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0
252 261 818.000	CONTRACTUAL SERVICES	500	0	500	0	500	520	540	560	580
252 261 982.000	RESERVE FOR CONTINGENCIES	3,680	0	3,680	0	0	0	0	0	0
	Total	4,180	0	4,180	0	500	520	540	560	580
	Old Village Community Center Expenditures									
252 488 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0
252 488 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0
252 488 920.000	PUBLIC UTILITIES	2,000	2,385	2,000	414	2,000	2,060	2,120	2,180	2,250
252 488 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0
	Total	2,000	2,385	2,000	414	2,000	2,060	2,120	2,180	2,250

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		2024 / 25		2025 / 26		2026 / 27		2027 / 28		2028 / 29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
252 701 707.000	Senior Transportation Expenditures	0	0	0	0	165	0	0	0	0	0	0	0	0	0
252 701 721.000	SALARY & WAGES/TEMP-SEASONAL	0	0	0	0	42	0	0	0	0	0	0	0	0	0
252 701 727.000	FRINGE BENEFITS	50	0	50	0	0	50	50	50	50	50	50	50	50	50
252 701 728.000	OFFICE SUPPLIES	100	0	100	0	0	100	100	100	100	100	100	100	100	100
252 701 740.000	POSTAGE	200	0	200	0	0	200	210	210	220	230	240	240	240	240
252 701 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252 701 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252 701 818.101	CONT SVCS/HVA SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252 701 818.102	CONT SVCS/CAB CO. SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252 701 850.000	COMMUNICATIONS	1,200	595	1,200	0	255	1,200	1,240	1,240	1,280	1,320	1,360	1,360	1,360	1,360
252 701 860.000	TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252 701 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252 701 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252 701 965.800	CONTRIBUTION TO OTHER AGENCIES	85,000	65,459	85,000	32,444	85,000	85,000	87,550	87,550	90,180	92,890	95,680	95,680	95,680	95,680
	Total	86,550	66,053	86,550	32,906	86,550	86,550	89,150	89,150	91,830	94,490	97,330	97,330	97,330	97,430
	NEIGHBORHOOD SERVICES FUND EXPENDITURE GRAND TOTAL	92,730	68,438	92,730	33,319	89,050	89,050	91,730	91,730	94,490	97,330	100,260	100,260	100,260	100,260
	NEIGHBORHOOD SERVICES FUND BALANCE														
	BEGINNING SURPLUS (OR DEFICIT)	61,749	61,749	66,320	66,320	66,320	66,320	66,320	66,320	66,320	66,320	66,320	66,320	66,320	66,320
	CURRENT-YEAR REVENUES	92,730	73,010	92,730	36,505	92,730	92,730	91,730	91,730	94,490	97,330	100,260	100,260	100,260	100,260
	CURRENT-YEAR EXPENDITURES	(92,730)	(68,438)	(92,730)	(33,319)	(89,050)	(89,050)	(91,730)	(91,730)	(94,490)	(97,330)	(100,260)	(100,260)	(100,260)	(100,260)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	4,572	0	3,186	3,680	0	0	0	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIO	3,680	0	3,680	0	0	(7,050)	0	0	0	0	0	0	0	0
	ENDING SURPLUS (OR DEFICIT)	65,429	66,320	70,000	69,506	70,000	62,950	62,950	62,950	62,950	62,950	62,950	62,950	62,950	62,950

BUDGET

Account #	Account Title	2022 / 23		2023 / 24			2024 / 25			2025 / 26			2026 / 27			2027 / 28			2028 / 29				
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget		
	DRUG LAW ENFORCEMENT FUND																						
	REVENUES																						
265 000 628.100	POLICE DEPT/NARC SEIZURES	2,000	175	1,000	1,000	0	2,000	1,000	1,030	1,060	1,080	1,120											
265 000 628.180	CRIME VICTIMS REVENUES	100	0	100	100	0	100	100	100	100	100	100											
265 000 660.000	TOWING AND STORAGE	200	0	200	200	0	200	200	210	220	230	240											
265 000 665.000	INTEREST ON INVESTMENTS	10	0	10	10	0	10	10	10	10	10	10											
265 000 675.101	CONTRIB FROM GENERAL FUND	0	0	0	0	0	0	0	0	0	0	0											
265 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0	0											
265 000 689.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0	0											
	DRUG LAW ENFORCEMENT FUND																						
	REVENUE GRAND TOTAL	2,310	175	1,310	1,310	0	2,310	1,310	1,350	1,390	1,430	1,470											
	DRUG LAW ENFORCEMENT FUND																						
	EXPENDITURES																						
265 301 727.000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0	0											
265 301 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0											
265 301 704.400	UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0											
265 301 805.000	VEHICLE TITLE EXPENSE	0	0	0	0	0	0	0	0	0	0	0											
265 301 810.000	TOWING CHARGES	0	0	0	0	0	0	0	0	0	0	0											
265 301 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0											
265 301 840.000	COUNTY ATTORNEY EXPENSE	300	0	300	300	0	300	300	310	320	330	340											
265 301 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0	0											
265 301 957.000	TRAINING EXPENSES	0	0	0	0	0	0	0	0	0	0	0											
265 301 962.000	RESERVE FOR CONTINGENCIES	1,010	0	210	210	0	110	110	110	110	110	110											
265 301 977.000	CAP OUTLAY/EQUIPMENT	1,000	0	800	800	1,244	800	800	1,040	1,070	1,100	1,130											
	DRUG LAW ENFORCEMENT FUND																						
	EXPENDITURE GRAND TOTAL	2,310	0	1,310	1,244	1,244	1,100	1,310	1,350	1,390	1,430	1,470											
	DRUG LAW ENFORCEMENT FUND BALANCE																						
	BEGINNING SURPLUS (OR DEFICIT)	830	830	1,005	1,005	1,005	1,005	2,215	2,325	2,325	2,325	2,325											
	CURRENT-YEAR REVENUES	2,310	175	1,310	1,310	0	2,310	1,310	1,350	1,390	1,430	1,470											
	CURRENT-YEAR EXPENDITURES	(2,310)	0	(1,310)	(1,244)	(1,244)	(1,100)	(1,310)	(1,350)	(1,390)	(1,430)	(1,470)											
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	175	0	(1,244)	(1,244)	1,210	0	0	0	0	0											
	+ CONTINGENCY / - APPROPRIATION OF PRIO	1,010	0	210	210	0	110	110	110	110	110	110											
	ENDING SURPLUS (OR DEFICIT)	1,840	1,005	1,215	(239)	(239)	2,215	2,325	2,325	2,325	2,325	2,325											

BUDGET

Account #	Account Title	2022 /23		2023 /24			2024 /25					2027 /28			2028 /29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
OWI FORFEITURE FUND REVENUES															
266 000 628.150	OWI FORFEITURES	4,000	450	2,000	2,000	900	2,000	5,150	5,300	5,460	5,620				
266 000 628.180	CRIME VICTIMS REVENUES	0	450	0	0	0	0	0	0	0	0				
266 000 660.000	TOWING AND STORAGE	4,000	1,175	1,000	1,000	145	1,000	1,030	1,060	1,090	1,120				
266 000 665.000	INTEREST ON INVESTMENTS	60	6	60	60	0	60	0	0	0	0				
266 000 675.101	CONTRIB FROM GENERAL FUND	0	0	0	0	0	0	0	0	0	0				
266 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0				
266 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	100	3,470	3,430	5,470	170				
OWI FORFEITURE FUND REVENUE GRAND TOTAL															
		8,060	2,081	3,060	3,060	1,045	3,060	9,650	9,790	12,020	6,910				
OWI FORFEITURE FUND EXPENDITURES															
266 301 727.000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0				
266 301 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	1,000	1,030	1,070	1,100				
266 301 704.400	UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0	0	0				
266 301 805.000	VEHICLE TITLE EXPENSE	0	0	0	0	0	0	0	0	0	0				
266 301 810.000	TOWING CHARGES	0	0	0	0	0	0	0	0	0	0				
266 301 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0				
266 301 840.000	COUNTY ATTORNEY EXPENSE	600	0	600	600	0	600	620	640	660	680				
266 301 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0				
266 301 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0				
266 301 962.000	RESERVE FOR CONTINGENCIES	5,260	0	2,460	2,460	0	2,460	5,500	5,000	2,070	1,820				
266 301 977.000	CAP OUTLAY/EQUIPMENT	0	0	0	0	4,806	0	0	5,000	5,000	0				
OWI FORFEITURE FUND EXPENDITURE GRAND TOTAL															
		5,860	0	3,060	3,060	4,806	3,060	6,620	6,670	8,000	3,600				
OWI FORFEITURE FUND BALANCE															
	BEGINNING SURPLUS (OR DEFICIT)	6,890	6,890	8,971	8,971	8,971	8,971	14,371	13,931	13,621	13,441				
	CURRENT-YEAR REVENUES	8,060	2,081	3,060	3,060	1,045	3,060	9,650	9,790	12,020	6,910				
	CURRENT-YEAR EXPENDITURES	(5,860)	0	(3,060)	(3,060)	(4,806)	(3,060)	(6,570)	(6,570)	(8,500)	(3,600)				
	CURRENT-YEAR SURPLUS (OR DEFICIT)	2,200	2,081	0	0	(3,761)	0	3,030	3,120	3,220	3,310				
	+ CONTINGENCY / - APPROPRIATION OF PRIC	5,260	0	2,460	2,460	0	0	(3,470)	(3,430)	(3,400)	1,650				
	ENDING SURPLUS (OR DEFICIT)	14,350	8,971	11,431	11,431	5,209	8,971	13,831	13,621	13,441	18,401				

BUDGET

Account #	Account Title	2022 / 23		2023 / 24			2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
OMNIBUS FORFEITURE FUND REVENUES											
267 000 628.100	POLICE DEPT/NARC SEIZURES	0	0	0	0	0	0	0	0	0	0
267 000 628.170	POLICE DEPT/OMNIBUS FORFEITURES	5,210	5,210	1,000	1,000	1,000	5,000	5,150	5,300	5,460	5,620
267 000 660.000	TOWING AND STORAGE	0	0	0	0	0	0	0	0	0	0
267 000 665.000	INTEREST ON INVESTMENTS	160	22	0	0	0	0	0	0	0	0
267 000 676.101	CONTRIB FROM GENERAL FUND	0	0	0	0	0	0	0	0	0	0
267 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0
267 000 689.000	APPROP OF FYR FUND BALANCE	100	0	0	0	0	100	0	0	0	0
OMNIBUS FORFEITURE FUND REVENUE GRAND TOTAL		5,470	5,232	1,000	1,000	1,000	5,100	5,150	5,300	5,460	5,620
OMNIBUS FORFEITURE FUND EXPENDITURES											
267 301 727.000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0
267 301 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	830	850	870	890
267 301 704.400	UNIFORM ALLOWANCE	0	0	0	0	0	0	0	0	0	0
267 301 805.000	VEHICLE TITLE EXPENSE	0	0	0	0	0	0	0	0	0	0
267 301 810.000	TOWING CHARGES	0	0	0	0	0	0	0	0	0	0
267 301 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
267 301 840.000	COUNTY ATTORNEY EXPENSE	400	300	300	300	300	300	200	210	220	230
267 301 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0
267 301 945.000	WAYNE CITY VICTIM RIGHTS FUND	0	0	0	0	0	0	0	0	0	0
267 301 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
267 301 957.000	TRAINING EXPENSES	0	20	0	0	0	0	0	0	0	0
267 301 962.000	RESERVE FOR CONTINGENCIES	5,070	0	700	700	700	0	0	0	0	0
267 301 977.000	CAP OUTLAY/EQUIPMENT	0	0	0	0	0	4,800	4,940	5,090	5,240	5,400
OMNIBUS FORFEITURE FUND EXPENDITURE GRAND TOTAL		5,470	320	1,000	934	1,000	5,100	5,970	6,150	6,330	6,520
OMNIBUS FORFEITURE FUND BALANCE											
BEGINNING SURPLUS (OR DEFICIT)		344	344	1,278	1,278	1,278	1,278	1,178	358	(492)	(1,362)
CURRENT-YEAR REVENUES		5,470	5,232	1,000	0	1,000	5,100	5,150	5,300	5,460	5,620
CURRENT-YEAR EXPENDITURES		(5,470)	(320)	(1,000)	(934)	(1,000)	(6,100)	(6,150)	(6,150)	(6,330)	(6,520)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	4,911	0	(934)	0	0	(920)	(850)	(870)	(900)
+ CONTINGENCY / - APPROPRIATION OF PRIO		4,970	0	700	700	0	(100)	0	0	0	0
ENDING SURPLUS (OR DEFICIT)		5,314	5,256	1,978	344	1,278	1,178	358	(492)	(1,362)	(2,262)

BUDGET

Account #	Account Title	2022 /23		2023 /24		2024 /25		2025 /26		2026 /27		2027 /28		2028 /29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
2012 GO/02 REFUNDING DEBT FUND															
REVENUES															
318 000 402.000	PROPERTY TAXES	1,019,200	1,123,044	1,068,431	1,068,431	970,721	1,047,534	0	0	0	0	0	0	0	0
318 000 405.000	TAXES RECOVERED BY COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
318 000 408.000	PRIOR YEAR TAX REFUNDS	(5,100)	0	(5,340)	(5,340)	0	(5,340)	0	0	0	0	0	0	0	0
318 000 437.000	CURRENT PROPERTY TAX/CFT-IFT	0	1,826	0	0	0	1,045	0	0	0	0	0	0	0	0
318 000 445.000	PENALTIES & INTEREST	3,060	1,152	3,210	3,210	0	2,000	0	0	0	0	0	0	0	0
318 000 573.000	LOCAL COMMUNITY STABILIZATION	66,880	68,880	18,680	18,680	25,230	19,225	0	0	0	0	0	0	0	0
318 000 665.000	INTEREST ON INVESTMENTS	9,060	9,525	3,210	3,210	47	950	0	0	0	0	0	0	0	0
318 000 675.308	CONTRIB 2008 GO BOND DEBT FUND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
318 000 675.314	CONTRIB FROM 2008 GO BD DEBT FUND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
318 000 699.000	CONTRIB FROM 2014 GO/04 REF BD DEBT FUND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
318 000 699.000	APPROP OF PR YR FUND BALANCE	32,190	0	0	0	0	0	0	0	0	0	0	0	0	0
	2012 GO/02 REFUNDING DEBT FUND	1,127,300	1,204,409	1,088,201	1,088,201	995,997	1,065,414	0	0	0	0	0	0	0	0
	REVENUE GRAND TOTAL	1,127,300	1,204,409	1,088,201	1,088,201	995,997	1,065,414	0	0	0	0	0	0	0	0
2012 GO/02 REFUNDING DEBT FUND															
EXPENDITURES															
318 905 985.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
318 905 986.000	MISCELLANEOUS	56,200	1,100	0	0	0	0	0	0	0	0	0	0	0	0
318 905 982.000	RESERVE FOR CONTINGENCY	0	0	47,401	47,401	0	47,401	0	0	0	0	0	0	0	0
318 905 991.000	PRINCIPAL	1,010,000	1,010,000	1,010,000	1,010,000	0	1,010,000	0	0	0	0	0	0	0	0
318 905 985.000	INTEREST	60,600	60,600	30,300	30,300	45,450	30,300	0	0	0	0	0	0	0	0
318 905 988.000	PAYING AGENT FEES	500	500	500	500	0	500	0	0	0	0	0	0	0	0
	2012 GO/02 REFUNDING DEBT FUND	1,127,300	1,072,200	1,088,201	1,088,201	45,450	1,088,201	47,401	0	0	0	0	0	0	0
	EXPENDITURE GRAND TOTAL	1,127,300	1,072,200	1,088,201	1,088,201	45,450	1,088,201	47,401	0	0	0	0	0	0	0
2012 GO/02 REFUNDING DEBT FUND BALANCE															
	BEGINNING SURPLUS (OR DEFICIT)	107,140	107,140	239,349	239,349	239,349	239,349	216,562	169,161	0	0	0	0	0	0
	CURRENT-YEAR REVENUES	1,127,300	1,204,409	1,088,201	1,088,201	995,997	1,065,414	0	0	0	0	0	0	0	0
	CURRENT-YEAR EXPENDITURES	(1,127,300)	(1,072,200)	(1,088,201)	(1,088,201)	(45,450)	(1,088,201)	(47,401)	0	0	0	0	0	0	0
	CURRENT-YEAR SURPLUS (OR DEFICIT)	132,209	132,209	0	0	950,547	(22,787)	(47,401)	0	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIO	(32,190)	0	0	0	0	0	0	0	0	0	0	0	0	0
	ENDING SURPLUS (OR DEFICIT)	74,950	239,349	239,349	239,349	1,189,897	216,562	169,161	169,161	0	0	0	0	0	0

BUDGET

Account #	Account Title	2022 /23		2023 /24			2024 /25	2025 /26	2026 /27	2027 /28	2028 /29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
	2012 LTGO CAP IMP-W/S REFUNDING DEBT FUND										
	REVENUES										
319 000 665.000	INTEREST ON INVESTMENTS	0	0	0	0	0	0	0	0	0	0
319 000 675.592	CONTRIB FROM W/S OPERATING FUND	72,600	70,165	0	0	0	0	0	0	0	0
319 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0
319 000 698.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0
	2012 CAP IMP-W/S REFUNDING DEBT FUND										
	REVENUE GRAND TOTAL	72,600	70,165	0	0	0	0	0	0	0	0
	2012 LTGO CAP IMP-W/S REFUNDING DEBT FUND										
	EXPENDITURES										
319 905 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
319 905 962.000	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0	0
319 905 991.000	PRINCIPAL	70,000	70,000	0	0	0	0	0	0	0	0
319 905 995.000	INTEREST	2,100	2,100	0	0	0	0	0	0	0	0
319 905 996.000	PAYING AGENT FEES	500	500	0	0	0	0	0	0	0	0
	2012 CAP IMP-W/S REFUNDING DEBT FUND										
	EXPENDITURE GRAND TOTAL	72,600	72,600	0	0	0	0	0	0	0	0
	2012 CAP IMP-W/S RUNDING DEBT FUND BALANCE										
	BEGINNING SURPLUS (OR DEFICIT)	2,435	2,435	0	0	0	0	0	0	0	0
	CURRENT-YEAR REVENUES	72,600	70,165	0	0	0	0	0	0	0	0
	CURRENT-YEAR EXPENDITURES	(72,600)	(72,600)	0	0	0	0	0	0	0	0
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	(2,435)	0	0	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIO	0	0	0	0	0	0	0	0	0	0
	ENDING SURPLUS (OR DEFICIT)	2,435	0	0	0	0	0	0	0	0	0

Account #	Account Title	2022 /23		2023 /24			2024 /25	2025 /26	2026 /27	2027 /28	2028 /29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
2015 LTGO CAP IMP BOND DEBT FUND - DDA											
REVENUES											
321 000 665.000	INTEREST ON INVESTMENTS	50	0	50	0	50	0	0	0	0	0
321 000 675.248	CONTRIB FROM DDA OPERATING FUND	223,560	220,610	217,300	0	217,300	209,310	0	0	0	0
321 000 675.475	CAPITALIZED INT FROM 15 LTGO CAP IMP CO	0	0	0	0	0	0	0	0	0	0
321 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0
321 000 695.000	APPROP OF FR YR FUND BALANCE	0	0	3,160	0	3,160	0	0	0	0	0
	2015 LTGO CAP IMP BOND DEBT FUND - DDA	223,610	220,610	220,510	0	220,510	209,360	0	0	0	0
	REVENUE GRAND TOTAL	223,610	220,610	220,510	0	220,510	209,360	0	0	0	0
2015 LTGO CAP IMP BOND DEBT FUND - DDA											
EXPENDITURES											
321 905 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
321 905 962.000	RESERVE FOR CONTINGENCY	3,000	0	3,000	0	0	0	0	0	0	0
321 905 981.232	PRINCIPAL - DDA	200,000	200,000	205,000	195,000	205,000	205,000	0	0	0	0
321 905 995.232	INTEREST - DDA	20,400	20,400	12,300	16,100	12,300	4,100	0	0	0	0
321 905 998.232	PAYING AGENT FEES - DDA	210	210	210	0	210	210	0	0	0	0
	2015 LTGO CAP IMP BOND DEBT FUND - DDA	223,610	220,610	220,510	211,100	217,510	209,360	0	0	0	0
	EXPENDITURE GRAND TOTAL	223,610	220,610	220,510	211,100	217,510	209,360	0	0	0	0
2015 LTGO CAP IMP BOND DEBT FUND - DDA BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	1,556	1,556	1,556	1,556	1,556	1,396	1,446	1,446	1,446	1,446
	CURRENT-YEAR REVENUES	223,610	220,610	220,510	0	220,510	209,360	0	0	0	0
	CURRENT-YEAR EXPENDITURES	(223,610)	(220,610)	(220,510)	(211,100)	(217,510)	(209,360)	0	0	0	0
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	0	0	(211,100)	3,000	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIO	3,000	0	(160)	0	(3,160)	50	0	0	0	0
	ENDING SURPLUS (OR DEFICIT)	4,556	1,556	1,396	(209,543)	1,396	1,446	1,446	1,446	1,446	1,446

BUDGET																					
Account #	Account Title	2022 /23		2023 /24			2024 /25			2025 /26			2026 /27			2027 /28			2028 /29		
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
2015 LTGO CAP IMP BOND DEBT FUND - W/S																					
REVENUES																					
322 000 665.000	INTEREST ON INVESTMENTS	50	0	50	0	50	0	50	0	50	0	50	0	50	0	50	0	50	0	50	0
322 000 675.476	CAPITALIZED INT FROM IS LTGO CAP IMP CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
322 000 675.592	CONTRIB FROM W/S OPERATING FUND	226,640	226,590	226,640	226,640	226,640	226,640	226,640	226,640	226,640	226,640	226,640	226,640	226,640	226,640	226,640	226,640	226,640	226,640	226,640	226,640
322 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2015 LTGO CAP IMP BOND DEBT FUND - W/S	226,690	226,590	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690
	REVENUE GRAND TOTAL	226,690	226,590	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690
2015 LTGO CAP IMP BOND DEBT FUND - W/S																					
EXPENDITURES																					
322 905 962.000	RESERVE FOR CONTINGENCY	100	0	100	0	100	0	100	0	100	0	100	0	100	0	100	0	100	0	100	0
322 905 991.592	PRINCIPAL	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000
322 905 995.592	INTEREST	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300
322 905 998.592	PAYING AGENT FEES	290	290	290	290	290	290	290	290	290	290	290	290	290	290	290	290	290	290	290	290
	2015 LTGO CAP IMP BOND DEBT FUND - W/S	226,690	226,590	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690
	EXPENDITURE GRAND TOTAL	226,690	226,590	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690
2015 LTGO CAP IMP BOND DEBT FUND - W/S BALANCE																					
	BEGINNING SURPLUS (OR DEFICIT)	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595
	CURRENT-YEAR REVENUES	226,690	226,590	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690	226,690
	CURRENT-YEAR EXPENDITURES	(226,690)	(226,590)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)	(226,690)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIO	100	0	100	0	100	0	100	0	100	0	100	0	100	0	100	0	100	0	100	0
	ENDING SURPLUS (OR DEFICIT)	1,695	1,595	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695

BUDGET

Account #	Account Title	2022 /23		2023 /24			2024 /25 Proposed Budget	2025 /26 Projected Budget	2026 /27 Projected Budget	2027 /28 Projected Budget	2028 /29 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual					
RECREATION CAPITAL IMPROVEMENT FUND											
REVENUES											
408 000 531.000	STATE/FEDERAL GRANTS	397,779	361,000	250,000	125,000	0	0	0	0	0	0
408 000 532.000	FEDERAL GRANTS - CDBG	0	0	0	0	0	0	0	0	0	0
408 000 535.000	OTHER GRANTS	20,150	20,146	20,000	0	21,941	22,600	23,280	23,980	24,700	24,700
408 000 665.000	INTEREST ON INVESTMENTS	0	0	0	0	0	0	0	0	0	0
408 000 675.000	CONTRIBUTIONS/PRIVATE	0	0	0	0	0	0	0	0	0	0
408 000 675.208	CONTRIBUTION FROM RECREATION FUND	4,000	4,000	4,000	2,000	4,000	4,000	4,000	4,000	4,000	4,000
408 000 698.000	APPROP. OF PR YR FUND BALANCE	16,000	0	0	0	0	0	0	0	0	0
	RECREATION CAPITAL IMPROVEMENT FUND	437,929	385,146	274,000	127,000	25,941	26,600	27,280	27,980	28,700	28,700
	REVENUE GRAND TOTAL										
RECREATION CAPITAL IMPROVEMENT FUND											
EXPENDITURES											
408 261 962.000	Administration Expenditures	0	0	24,000	0	941	11,600	12,280	12,980	13,700	13,700
	RESERVE FOR CONTINGENCY	0	0	24,000	0	941	11,600	12,280	12,980	13,700	13,700
	Total			24,000	0	941	11,600	12,280	12,980	13,700	13,700
408 437 971.437	Park Improvements Expenditures	0	0	0	0	0	0	0	0	0	0
408 437 971.751	CAP OUTLAY/PARK LAND IMPROVEMENTS	430,000	385,017	250,000	17,843	0	0	0	0	0	0
408 437 977.437	CAP OUTLAY/PARKS - EQUIPMENT	7,920	7,920	0	0	0	0	0	0	0	0
	Total	437,920	402,937	250,000	17,843	0	0	0	0	0	0
408 900 976.751	Cultural Center Improvements Expenditures	0	0	0	24,000	25,000	0	0	0	0	0
408 900 977.751	CAP OUTLAY/CULT CTR BLDG IMPROVEMENT	0	0	0	0	25,000	0	0	0	0	0
408 900 980.751	CAP OUTLAY/CULT CTR - EQUIPMENT	0	0	0	0	0	15,000	15,000	15,000	15,000	15,000
	Total	0	0	0	24,000	25,000	15,000	15,000	15,000	15,000	15,000
	RECREATION CAPITAL IMPROVEMENT FUND	437,920	402,937	274,000	41,843	25,941	26,600	27,280	27,980	28,700	28,700
	EXPENDITURE GRAND TOTAL										
RECREATION CAPITAL IMPROVEMENT FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	17,791	17,791	0	0	3,096	3,096	14,696	26,976	39,956	39,956
	CURRENT-YEAR REVENUES	437,929	385,146	274,000	127,000	25,941	26,600	27,280	27,980	28,700	28,700
	CURRENT-YEAR EXPENDITURES	(437,920)	(402,937)	(274,000)	(41,843)	(25,941)	(26,600)	(27,280)	(27,980)	(28,700)	(28,700)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	9	(17,791)	0	85,157	3,096	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIO	(16,000)	0	24,000	0	0	11,600	12,280	12,980	13,700	13,700
	ENDING SURPLUS (OR DEFICIT)	1,800	0	24,000	85,157	3,096	14,696	26,976	39,956	53,656	53,656

BUDGET

Account #	Account Title	2022 /23		2023 /24			2024 /25	2025 /26	2026 /27	2027 /28	2028 /29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
PUBLIC IMPROVEMENT FUND REVENUES											
445 000 531.000	STATE/FEDERAL GRANTS	0	0	1,000,000	1,000,000	0	990,000	50	50	50	50
445 000 685.000	INTEREST ON INVESTMENTS	1,350	1,931	50	50	0	50	0	0	0	0
445 000 675.000	CONTRIBUTIONS/PRIVATE	0	0	0	0	0	0	0	0	0	0
445 000 675.101	CONTRIBUTION FROM GEN FUND	55,000	55,000	0	0	0	0	0	0	0	0
445 000 689.000	APPROP. OF PR. YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0
PUBLIC IMPROVEMENT FUND REVENUE GRAND TOTAL		56,350	56,931	1,000,050	1,000,050	0	990,050	50	50	50	50
PUBLIC IMPROVEMENT FUND EXPENDITURES											
<i>Administration Expenditures</i>											
445 261 962.000	RESERVE FOR CONTINGENCY	56,350	0	50	50	0	50	50	50	50	50
445 261 971.000	CAP OUTLAY/LAND IMPROVEMENTS	0	0	1,000,000	1,000,000	0	990,000	0	0	0	0
Total		56,350	0	1,000,050	1,000,050	0	990,050	50	50	50	50
<i>Parks & Public Property Expenditures</i>											
445 437 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0
445 437 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0
445 437 971.000	CAP OUTLAY/LAND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0
PUBLIC IMPROVEMENT FUND EXPENDITURE GRAND TOTAL		56,350	0	1,000,050	1,000,050	0	990,050	50	50	50	50
PUBLIC IMPROVEMENT FUND BALANCE											
BEGINNING SURPLUS (OR DEFICIT)		147,703	147,703	204,635	204,635	204,635	204,685	204,735	204,785	204,835	204,885
CURRENT-YEAR REVENUES		56,350	56,931	1,000,050	1,000,050	0	990,050	50	50	50	50
CURRENT-YEAR EXPENDITURES		(56,350)	0	(1,000,050)	(1,000,050)	0	(990,050)	(50)	(50)	(50)	(50)
CURRENT-YEAR SURPLUS (OR DEFICIT)		0	56,931	0	0	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIO		56,350	0	50	50	0	50	50	50	50	50
ENDING SURPLUS (OR DEFICIT)		204,053	204,635	204,685	204,685	204,635	204,735	204,785	204,835	204,885	204,935

Account #	Account Title	2022 /23		2023 /24			2024 /25 Proposed Budget	2025 /26 Projected Budget	2026 /27 Projected Budget	2027 /28 Projected Budget	2028 /29 Projected Budget	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual						12 Months Projected
BUDGET												
2015 LTGO CAP IMP BD CONSTRUCTION FUND - DDA												
REVENUES												
485 000 665.000	INTEREST ON INVESTMENTS	9,000	10,516	800	800	0	0	0	0	0	0	
485 000 683.000	GAIN/LOSS- SALE OF FIXED ASSETS	0	0	0	0	0	0	0	0	0	0	
485 000 689.000	APPROP OF PR YR FUND BALANCE	825,000	0	1,200,000	1,200,000	0	388,123	0	0	0	0	
	2015 LTGO CAP IMP BOND CONSTR FUND - DDA	834,000	10,516	1,200,800	1,200,800	0	388,123	0	0	0	0	
	REVENUE GRAND TOTAL	834,000	10,516	1,200,800	1,200,800	0	388,123	0	0	0	0	
2015 LTGO CAP IMP BD CONSTRUCTION FUND - DDA												
EXPENDITURES												
485 261 962.000	Parking Administration Expenditures	411,000	0	800	800	0	0	0	0	0	0	
485 261 965.315	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0	0	
485 261 965.315	CONTRIB TO 2018 LTGO CAP IMP DBT FD	0	0	0	0	0	0	0	0	0	0	
	Total	411,000	0	800	800	0	0	0	0	0	0	
485 529 818.000	Parking Acquisition/Construction Expenditures											
485 529 818.406	CONTRACTUAL SERVICES	18,000	16,387	0	0	0	0	0	0	0	0	
485 529 818.450	CONT SVCS/ENG-ARCH	405,000	405,000	1,200,000	1,200,000	0	388,123	0	0	0	0	
485 529 818.450	CONTR SVCS/ENG-CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	
485 529 818.450	CAPITAL OULAY/PARKING ACQUISITION	0	0	0	0	0	0	0	0	0	0	
	Total	423,000	421,387	1,200,000	1,200,000	0	388,123	0	0	0	0	
	2015 LTGO CAP IMP BOND CONSTR FUND - DDA	834,000	421,387	1,200,800	1,200,800	0	388,123	0	0	0	0	
	EXPENDITURE GRAND TOTAL	834,000	421,387	1,200,800	1,200,800	0	388,123	0	0	0	0	
2015 LTGO CAP IMP BD CONSTR FUND BALANCE - DDA												
	BEGINNING SURPLUS (OR DEFICIT)	798,965	798,965	388,123	388,123	0	388,123	0	0	0	0	
	CURRENT-YEAR REVENUES	834,000	10,516	1,200,800	1,200,800	0	10	0	0	0	0	
	CURRENT-YEAR EXPENDITURES	(834,000)	(421,387)	(1,200,800)	(1,200,800)	0	(388,123)	0	0	0	0	
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	(410,841)	0	0	0	0	0	0	0	0	
	+ CONTINGENCY / - APPROPRIATION OF PRIO	(414,000)	0	(1,199,200)	(1,199,200)	0	0	0	0	0	0	
	ENDING SURPLUS (OR DEFICIT)	384,965	388,123	(811,077)	(811,077)	0	388,133	0	0	0	0	

BUDGET													
Account #	Account Title	2022 /23			2023 /24			2024 /25					2028 /29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
2020 GO BOND CONSTRUCTION FUND REVENUES													
487 000 665.000	INTEREST ON INVESTMENTS	5,000	3,537	5,000	5,000	(71)	0	0	0	0	0	0	
496 000 680.000	OTHER INCOME	0	0	0	0	0	0	0	0	0	0	0	
487 000 668.000	BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0	0	
487 000 695.500	BOND SALE PREMIUM	75,351	75,351	0	0	0	0	0	0	0	0	0	
487 000 699.000	APPROP OF PR YR FUND BALANCE	1,584,510	0	300,000	300,000	0	0	0	0	0	0	0	
	2020 GO BOND CONSTRUCTION FUND REVENUE GRAND TOTAL	1,634,861	78,888	305,000	305,000	(71)	0	0	0	0	0	0	
2020 GO BOND CONSTRUCTION FUND EXPENDITURES													
Administration Expenditures													
487 261 956.000	MISCELLANEOUS	5,000	0	5,000	5,000	0	0	0	0	0	0	0	
487 261 962.000	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0	0	0	
487 261 965.317	CONTRIE TO GO DEBT FUND #317	0	0	0	0	0	0	0	0	0	0	0	
487 261 988.000	BOND ISSUANCE COSTS	0	0	0	0	0	0	0	0	0	0	0	
487 261 988.500	UNDERWRITERS DISCOUNT	0	0	0	0	0	0	0	0	0	0	0	
487 261 989.000	REIMBURSEMENT OF PRIOR COSTS	0	0	0	0	0	0	0	0	0	0	0	
	Total	5,000	0	5,000	5,000	0	0	0	0	0	0	0	
Road Construction - MS Expenditures													
487 484 818.406	CONT SVCS/ENG-ARCH	109,350	109,350	50,000	50,000	134,170	0	0	0	0	0	0	
487 484 818.450	CONT SVCS/ENG-CONSTRUCTION	360,965	368,813	250,000	250,000	781,417	0	0	0	0	0	0	
	Total	470,315	478,163	300,000	300,000	915,587	0	0	0	0	0	0	
Road Construction - IS Expenditures													
487 485 818.406	CONT SVCS/ENG-ARCH	82,000	77,689	0	0	76,982	0	0	0	0	0	0	
487 485 818.450	CONT SVCS/ENG-CONSTRUCTION	1,077,546	1,077,546	0	0	599,299	0	0	0	0	0	0	
	Total	1,159,546	1,155,235	0	0	638,282	0	0	0	0	0	0	
	2020 GO BOND CONSTRUCTION FUND EXPENDITURE GRAND TOTAL	1,634,861	1,633,398	305,000	305,000	1,553,869	0	0	0	0	0	0	
2020 GO BOND CONSTRUCTION FUND													
	BEGINNING SURPLUS (OR DEFICIT)	1,584,510	1,584,510	0	0	0	0	0	0	0	0	0	
	CURRENT-YEAR REVENUES	1,634,861	78,888	305,000	305,000	(71)	0	0	0	0	0	0	
	CURRENT-YEAR EXPENDITURES	(1,634,861)	(1,633,398)	(305,000)	(305,000)	(1,553,869)	0	0	0	0	0	0	
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	(1,554,510)	0	0	(1,553,940)	0	0	0	0	0	0	
	+ CONTINGENCY / - APPROPRIATION OF PRIO	(1,554,510)	0	(300,000)	(300,000)	0	0	0	0	0	0	0	
	ENDING SURPLUS (OR DEFICIT)	0	0	(300,000)	(300,000)	(1,553,940)	0	0	0	0	0	0	

BUDGET

Account #	Account Title	2022 /23		2023 /24			2024 /25	2025 /26	2026 /27	2027 /28	2028 /29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
	2024 GO BOND CONSTRUCTION FUND REVENUES										
488 000 665.000	INTEREST ON INVESTMENTS	0	0	0	0	0	0	0	0	0	0
488 000 695.000	BOND PROCEEDS	0	0	0	0	5,030,000	0	0	0	0	0
488 000 695.500	BOND SALE PREMIUM	0	0	0	0	0	0	0	0	0	0
488 000 695.550	BOND PREMIUM AMORTIZATION	0	0	0	0	0	0	0	0	0	0
488 000 699.000	APPROP. OF PR YR FUND BALANCE	0	0	0	0	0	800,000	800,000	800,000	800,000	800,000
	2020 GO BOND CONSTRUCTION FUND REVENUE GRAND TOTAL	0	0	0	0	5,030,000	805,000	800,000	800,000	800,000	800,000
	2024 GO BOND CONSTRUCTION FUND EXPENDITURES										
	Administration Expenditures										
488 261 966.000	MISCELLANEOUS	0	0	0	0	0	5,000	0	0	0	0
488 261 962.000	RESERVE FOR CONTINGENCY	0	0	0	0	5,030,000	0	0	0	0	0
488 261 988.000	BOND ISSUANCE COSTS	0	0	0	0	0	0	0	0	0	0
488 261 988.500	UNDERWRITERS DISCOUNT	0	0	0	0	0	0	0	0	0	0
488 261 989.000	REIMBURSEMENT OF PRIOR COSTS	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	5,030,000	5,000	0	0	0	0
	Road Construction - MS Expenditures										
488 484 818.406	CONT SVCS/ENG-ARCH	0	0	0	0	0	160,000	160,000	160,000	160,000	160,000
488 484 818.450	CONT SVCS/ENG-CONSTRUCTION	0	0	0	0	0	640,000	640,000	640,000	640,000	640,000
	Total	0	0	0	0	0	800,000	800,000	800,000	800,000	800,000
	Road Construction - IS Expenditures										
488 485 818.406	CONT SVCS/ENG-ARCH	0	0	0	0	0	0	0	0	0	0
488 485 818.450	CONT SVCS/ENG-CONSTRUCTION	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0
	2020 GO BOND CONSTRUCTION FUND EXPENDITURE GRAND TOTAL	0	0	0	0	5,030,000	605,000	800,000	800,000	800,000	800,000
	2020 GO BOND CONSTRUCTION FUND										
	REVENUES										
	BEGINNING SURPLUS (OR DEFICIT)	0	0	0	0	0	5,030,000	4,230,000	3,430,000	2,630,000	1,830,000
	CURRENT-YEAR REVENUES	0	0	0	0	5,030,000	805,000	800,000	800,000	800,000	800,000
	CURRENT-YEAR EXPENDITURES	0	0	0	0	(5,030,000)	(805,000)	(800,000)	(800,000)	(800,000)	(800,000)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	0	0	0	0	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIOR SURPLUS			0	0	5,030,000	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
	ENDING SURPLUS (OR DEFICIT)	0	0	0	0	5,030,000	4,230,000	3,430,000	2,630,000	1,830,000	1,030,000

BUDGET																	
Account #	Account Title	2022 /23		2023 /24			2024 /25			2025 /26			2026 /27		2027 /28		2028 /29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
DDA CAPITAL IMPROVEMENT FUND REVENUES																	
494 000 665.000	INTEREST ON INVESTMENTS	48,550	0	50	0	0	50	50	50	50	50	50	50	50	50	50	50
494 000 675.010	CONTRIBUTIONS / PUBLIC FOUNTAIN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
494 000 675.248	CONTRIBUTION FROM DDA OPER FUND	186,390	186,390	25,000	186,390	186,390	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
494 000 695.000	APPROP OF FR FUND BALANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DDA CAPITAL IMPROVEMENT FUND REVENUE GRAND TOTAL	234,940	186,390	25,050	186,440	186,440	100,050	100,050	100,050	100,050	100,050	100,050	100,050	100,050	100,050	100,050	100,050
DDA CAPITAL IMPROVEMENT FUND EXPENDITURES																	
494 261 818.406	CONT SVCS/ENG-ARCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
494 261 818.450	CONT SVCS/STREET CONSTRUCTION	0	5,228	50	5,228	50	50	50	50	50	50	50	50	50	50	50	50
494 261 962.000	RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
494 261 972.437	CAP OUTLAY/LAND IMP - PUBLIC FOUNTAIN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
494 261 976.437	CAP OUTLAY/REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
494 261 977.000	CAP OUTLAY/EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
494 261 977.813	CAP OUTLAY/DDA PARKING & DECK	234,890	182,918	25,050	186,390	123,266	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
494 261 977.820	CAP OUTLAY/STREETSCAPE MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DDA CAPITAL IMPROVEMENT FUND EXPENDITURE GRAND TOTAL	234,890	188,146	25,100	186,440	128,494	100,050	100,050	100,050	100,050	100,050	100,050	100,050	100,050	100,050	100,050	100,050
DDA CAPITAL IMPROVEMENT FUND																	
	BEGINNING SURPLUS (OR DEFICIT)	1,756	1,756	0	0	3,391	3,441	3,491	3,541	3,591	3,641	3,691	3,741	3,791	3,841	3,891	3,941
	CURRENT-YEAR REVENUES	234,940	186,390	25,050	186,440	12,500	186,440	100,050	100,050	100,050	100,050	100,050	100,050	100,050	100,050	100,050	100,050
	CURRENT-YEAR EXPENDITURES	(234,890)	(188,146)	(25,100)	(186,440)	(128,494)	(186,440)	(100,050)	(100,050)	(100,050)	(100,050)	(100,050)	(100,050)	(100,050)	(100,050)	(100,050)	(100,050)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	50	(1,756)	(50)	0	(115,994)	0	0	0	0	0	0	0	0	0	0	0
	+ CONTINGENCY / - APPROPRIATION OF PRIO	0	0	0	50	0	50	50	50	50	50	50	50	50	50	50	50
	ENDING SURPLUS (OR DEFICIT)	1,806	(0)	(50)	50	(112,602)	3,441	3,491	3,541	3,591	3,641	3,691	3,741	3,791	3,841	3,891	3,941

BUDGET												
Account #	Account Title	2022 / 23		2023 / 24			12 Months Projected	2024 / 25 Proposed Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget	2027 / 28 Projected Budget	2028 / 29 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual						
WATER / SEWER CAPITAL IMPROVEMENT FUND												
REVENUES												
560 000	665.000			50	0	50	50	600	400	200	200	200
560 000	675.982	800,000	800,000	800,000	400,000	580,000	870,000	800,000	800,000	800,000	800,000	800,000
560 000	695.000	0	0	0	0	0	0	0	0	0	0	0
560 000	699.000	0	0	0	0	0	0	0	0	0	0	0
WATER / SEWER CAPITAL IMPROVEMENT FUND		800,050	800,000	800,050	400,000	550,050	870,050	800,600	800,400	800,200	800,200	800,200
REVENUE GRAND TOTAL		800,050	800,000	800,050	400,000	550,050	870,050	800,600	800,400	800,200	800,200	800,200
WATER & SEWER CAPITAL IMPROVEMENT FUND												
EXPENDITURES												
Administration Expenditures												
560 261	962.000	110,050	0	50	0	50	70,050	350,600	800,400	800,200	800,200	800,200
560 261	988.000	0	0	0	0	0	0	0	0	0	0	0
Total		110,050	0	50	0	50	70,050	350,600	800,400	800,200	800,200	800,200
Water Utility Construction Expenditures												
560 588	818.000	60,000	54,942	95,000	6,405	86,250	95,000	75,000	0	0	0	0
560 588	818.406	250,000	249,999	465,000	610,493	465,000	465,000	225,000	0	0	0	0
560 588	818.450	310,000	304,941	560,000	616,898	551,250	560,000	300,000	0	0	0	0
Total		310,000	304,941	560,000	616,898	551,250	560,000	300,000	0	0	0	0
Sewer Utility Construction Expenditures												
560 589	818.000	15,000	14,669	0	0	0	0	0	0	0	0	0
560 589	818.406	40,000	19,803	40,000	11,001	47,000	40,000	25,000	0	0	0	0
560 589	818.450	325,000	325,000	200,000	157,877	75,000	200,000	125,000	0	0	0	0
Total		380,000	355,472	240,000	168,878	122,000	240,000	150,000	0	0	0	0
WATER / SEWER CAPITAL IMPROVEMENT FUND		800,050	664,413	800,050	785,776	673,300	870,050	800,600	800,400	800,200	800,200	800,200
EXPENDITURE GRAND TOTAL		800,050	664,413	800,050	785,776	673,300	870,050	800,600	800,400	800,200	800,200	800,200
WATER / SEWER CAPITAL IMPROVEMENT FUND												
BEGINNING SURPLUS (OR DEFICIT)												
		(130,065)	(130,065)	(17,655)	(17,655)	(17,655)	(140,855)	(70,805)	279,795	1,080,195	1,880,395	1,880,395
CURRENT-YEAR REVENUES												
		800,050	800,000	800,050	400,000	550,050	870,050	800,600	800,400	800,200	800,200	800,200
CURRENT-YEAR EXPENDITURES												
		(800,050)	(664,413)	(800,050)	(785,776)	(673,300)	(870,050)	(800,600)	(800,400)	(800,200)	(800,200)	(800,200)
CURRENT-YEAR SURPLUS (OR DEFICIT)												
		0	135,587	0	(385,775)	(123,250)	0	0	0	0	0	0
+ CONTINGENCY / - APPROPRIATION OF PRIO												
		110,050	0	50	0	50	70,050	350,600	800,400	800,200	800,200	800,200
ENDING SURPLUS (OR DEFICIT)		(20,015)	5,522	(17,605)	(403,431)	(140,855)	(70,805)	279,795	1,080,195	1,880,395	1,880,395	2,680,595

BUDGET											
Account #	Account Title	2022 /23		2023 /24		2024 /25 Proposed Budget	2025 /26 Projected Budget	2026 /27 Projected Budget	2027 /28 Projected Budget	2028 /29 Projected Budget	
		Amended Budget	Audited Actual	Original Budget	Amended Budget						6 Months Actual
WATER / SEWER OPERATING FUND											
REVENUES											
582 000	530.000			0	0	0	0	0	0	0	0
582 000	531.000			0	0	0	0	0	0	0	0
582 000	627.000	2,185,000	2,073,259	2,121,800	2,121,800	2,185,450	2,281,010	2,318,840	2,388,100	2,459,740	0
582 000	627.100	200	0	200	200	200	210	220	230	240	0
582 000	627.200	1,000	(1,022)	1,000	1,000	1,000	1,030	1,060	1,090	1,120	0
582 000	627.300	500	0	500	500	500	520	540	560	580	0
582 000	627.500	300,000	10,433	300,000	300,000	300,000	20,000	25,000	30,000	35,000	0
582 000	627.900	33,930	32,693	35,350	35,350	36,830	37,930	39,070	40,240	41,450	0
582 000	629.000	2,391,750	2,323,782	2,360,500	2,360,500	2,431,310	2,504,250	2,579,360	2,656,760	2,736,460	0
582 000	629.200	50,000	46,586	50,000	50,000	50,000	51,500	53,050	54,640	56,280	0
582 000	629.900	41,840	37,037	43,580	43,580	45,420	46,780	48,180	49,630	51,120	0
582 000	630.000	1,000	(956)	1,000	1,000	1,000	1,030	1,060	1,090	1,120	0
582 000	665.000	75,000	97,617	60,000	60,000	60,000	61,800	63,650	65,560	67,530	0
582 000	665.313	0	0	0	0	0	0	0	0	0	0
582 000	665.476	50	0	50	50	50	600	400	200	200	0
582 000	665.560	0	0	0	0	0	0	0	0	0	0
582 000	675.476	(10,000)	0	10,000	10,000	10,000	10,300	10,610	10,930	11,260	0
582 000	680.000	10,000	0	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	0
582 000	683.000	0	0	0	0	0	0	0	0	0	0
582 000	683.500	24,835	24,835	24,835	24,835	24,835	24,835	24,835	24,835	24,835	0
582 000	685.550	194,508	0	383,435	383,435	316,950	608,065	620,205	630,665	635,115	0
582 000	689.000										
WATER / SEWER OPERATING FUND		5,299,713	4,644,262	5,382,260	5,382,260	5,453,525	5,585,025	5,750,865	5,919,695	6,087,215	
REVENUE GRAND TOTAL					4,989,825						

BUDGET

Account #	Account Title	2022 / 23		2023 / 24		12 Months Projected	2024 / 25 Proposed Budget	2025 / 26 Projected Budget	2026 / 27 Projected Budget	2027 / 28 Projected Budget	2028 / 29 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget						
WATER / SEWER OPERATING FUND EXPENDITURES											
	Administration Expenditures										
592 261	706.000 SALARY & WAGES/FULL TIME	213,750	199,029	198,205	101,610	198,205	165,580	166,500	171,500	176,650	181,850
592 261	706.050 SALARY & WAGES/PART TIME	33,550	23,982	32,905	11,457	32,905	35,775	36,638	37,740	38,870	40,040
592 261	706.100 SALARY & WAGES/SICK	7,650	7,650	7,025	2,528	7,025	7,475	7,655	7,880	8,120	8,360
592 261	706.150 SALARY & WAGES/IN-LIEU HEALTH	1,125	1,110	850	0	850	970	1,020	1,050	1,080	1,110
592 261	706.300 SALARY & WAGES/RETENTION	4,531	4,531	2,875	3,453	2,875	2,885	2,893	2,980	3,070	3,160
592 261	706.350 SALARY & WAGES/PAGER PAY	2,050	2,050	1,650	225	1,650	1,650	1,660	1,740	1,790	1,840
592 261	707.000 SALARY & WAGES/VACATION	7,450	6,670	6,670	0	6,670	7,130	7,302	7,520	7,750	7,980
592 261	708.000 SALARY & WAGES/TEMP-SEASONAL	6,850	5,857	5,600	2,496	5,600	3,000	3,072	3,160	3,250	3,350
592 261	708.000 SALARY & WAGES/OVERTIME	8,350	8,350	8,350	4,001	8,350	8,855	9,038	9,310	9,590	9,880
592 261	721.000 FRINGE BENEFITS	118,075	97,655	112,970	50,142	112,970	112,525	115,238	118,700	122,260	125,930
592 261	721.500 POST RETIREMENT BENEFITS	66,575	66,942	61,445	29,899	61,445	59,593	66,980	74,480	81,800	81,800
592 261	725.000 EMPLOYEE TESTING & LICENSING	1,000	0	1,000	0	1,000	1,000	1,024	1,050	1,080	1,110
592 261	725.500 MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0
592 261	727.000 OFFICE SUPPLIES	0	8,228	7,700	3,224	7,700	9,500	9,729	10,020	10,320	10,680
592 261	728.000 POSTAGE	7,500	4,350	7,700	6,412	7,700	7,000	7,169	7,380	7,600	7,830
592 261	740.000 OPERATING SUPPLIES	4,350	0	5,000	0	5,000	0	0	0	0	0
592 261	750.000 OPERATING SUPPLIES/COMPUTER SOFTWARE	0	0	0	0	0	0	0	0	0	0
592 261	815.000 ADMINISTRATIVE SERVICES	265,000	255,000	262,650	123,065	262,650	270,550	278,650	287,010	295,620	304,480
592 261	818.000 CONTRACTUAL SERVICES	48,500	52,070	55,000	21,911	55,000	57,000	59,374	60,130	61,930	63,790
592 261	818.150 CONT SRVC/CITY ATTY-SPECIAL MATTERS	4,000	4,000	4,000	0	4,000	4,000	4,096	4,220	4,350	4,480
592 261	818.480 CONT SRVC/BULK WATER RATE CHGS	628,930	477,936	532,520	182,010	532,520	543,170	586,267	572,960	590,150	607,850
592 261	818.485 CONT SRVC/BULK WATER FIXED CHGS	988,930	708,800	702,710	228,000	702,710	716,760	734,043	756,060	778,740	802,100
592 261	818.500 CONT SRVC/MONTHLY FIXED SEWER CHARGE	1,505,650	1,418,651	1,535,740	754,053	1,535,740	1,566,190	1,604,222	1,652,350	1,701,920	1,752,980
592 261	818.510 CONT SRVC/EXCESS FLOW CHARGES	0	0	0	0	0	0	0	0	0	0
592 261	818.536 CONT SRVC/JWC SURCHARGE	44,500	47,127	44,500	19,417	44,500	44,500	45,573	46,940	48,350	49,800
592 261	818.551 CONT SRVC/WTU/A ASSIGN OF ADD CAP	187,913	203,571	187,915	109,615	187,915	187,915	192,446	187,915	187,915	187,915
592 261	818.300 CONT SRVC/BANK ANALYSIS FEES	10,000	7,002	7,000	2,863	7,000	7,000	7,169	7,380	7,600	7,830
592 261	850.000 COMMUNICATIONS	25,000	18,469	30,000	8,516	30,000	30,000	30,723	31,650	32,600	33,580
592 261	860.000 TRANSPORTATION	0	0	0	0	0	0	0	0	0	0
592 261	864.000 CONFERENCES & MEETINGS	3,000	0	5,000	0	5,000	5,000	5,121	5,270	5,430	5,590
592 261	900.000 PRINTING & PUBLISHING	2,000	0	10,000	0	10,000	10,000	10,241	10,850	11,200	11,410
592 261	920.000 PUBLIC UTILITIES	7,000	(972)	7,000	3,259	7,000	5,000	5,121	5,270	5,430	5,590
592 261	930.000 REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0
592 261	940.000 EQUIPMENT RENTAL - FORCE ACCT	45,000	43,291	45,000	17,870	45,000	45,000	46,085	47,470	48,980	50,360
592 261	956.000 MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
592 261	957.000 TRAINING EXPENSE	15,000	6,059	15,000	3,628	15,000	21,000	21,506	22,150	22,810	23,490
592 261	958.000 MEMBERSHIPS & DUES	9,000	8,232	9,000	4,201	9,000	10,200	10,446	10,760	11,080	11,410
592 261	959.000 DEPRECIATION	525,000	525,000	525,000	262,500	525,000	525,000	537,659	553,790	570,400	587,510
592 261	960.000 INSURANCE & BONDS	20,000	20,000	20,400	10,000	20,400	20,810	21,312	21,950	22,610	23,290
592 261	962.000 RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0	0	0
592 261	963.000 BAD DEBT EXPENSE/BANKRUPTCY	0	0	0	0	0	0	0	0	0	0
592 261	965.306 CONTRIBUTION TO 06 CAP IMP DRT FD	0	0	0	0	0	0	0	0	0	0
592 261	965.313 CONTRIB TO 2012 LTGO REF BD DRT FD	0	0	0	0	0	0	0	0	0	0
592 261	965.316 CONTRIB TO 2015 CAP IMP DRT FD	0	0	0	0	0	0	0	0	0	0
592 261	965.560 CONTRIB TO W/S CAPITAL IMP FUND	0	0	0	0	0	0	0	0	0	0
592 261	968.000 BOND DISCOUNT AMORTIZATION	9,360	9,360	9,360	4,680	9,360	9,360	9,360	9,360	9,360	9,360
592 261	968.313 INTEREST/2012 W-S REFUNDING BOND	2,100	2,100	2,100	0	2,100	0	0	0	0	0
592 261	965.316 PAYING AGENT FEES/2012 W-S REFUNDING BOND	21,300	21,300	21,300	0	21,300	23,160	23,160	23,160	23,160	23,160
592 261	966.313 PAYING AGENT FEES/2015 CAP IMP BD DRT F	500	500	290	0	290	290	290	290	290	290
592 261	999.316 PAYING AGENT FEES/2015 CAP IMP BD DRT F	290	290	290	0	290	290	290	290	290	290
Total		4,435,428	4,245,743	4,483,730	2,371,133	5,033,730	4,520,590	4,597,880	4,730,805	4,872,575	5,018,195

BUDGET

Account #	Account Title	2022 /23		2023 /24		12 Months Projected	2024 /25 Proposed Budget	2025 /26 Projected Budget	2026 /27 Projected Budget	2027 /28 Projected Budget	2028 /29 Projected Budget
		Amended Budget	Audited Actual	Original Budget	Amended Budget						
582 536	Trunk & Lateral Expenditures										
582 536	SALARY & WAGES/FULL TIME	45,475	49,891	31,430	11,218	31,430	27,325	27,984	30,270	31,180	32,120
582 536	SALARY & WAGES/PART TIME	0	0	0	0	0	0	0	0	0	0
582 536	SALARY & WAGES/SICK	1,150	602	1,360	141	1,360	2,950	3,021	980	1,010	1,040
582 536	SALARY & WAGES/IN-LIEU HEALTH	280	234	650	0	650	400	256	410	430	450
582 536	SALARY & WAGES/RETENTION	925	900	550	0	550	1,370	1,403	1,450	1,490	1,530
582 536	SALARY & WAGES/PAGER PAY	0	0	0	0	0	0	0	0	0	0
582 536	SALARY & WAGES/RETMT BONUS	500	0	1,500	0	1,500	1,024	1,024	0	0	0
582 536	SALARY & WAGES/WATER LICENSE BONUS	1,150	0	1,210	1,210	1,210	1,050	1,075	1,110	1,140	1,170
582 536	SALARY & WAGES/VACATION	11,225	4,149	7,800	3,407	7,800	7,810	7,988	730	750	770
582 536	SALARY & WAGES/TEMP-SEASONAL	8,450	1,206	1,000	263	1,000	700	717	1,650	1,700	1,750
582 536	FRNCE BENEFITS	17,975	22,143	19,765	19,765	19,765	18,735	19,187	22,640	22,910	24,660
582 536	POST RETIREMENT BENEFITS	13,725	12,995	12,995	6,504	12,995	12,825	13,184	14,760	16,410	18,020
582 536	MEAL ALLOWANCE	50	28	50	0	50	51	51	50	50	50
582 536	OPERATING SUPPLIES	10,000	3,331	10,000	3,034	10,000	10,241	10,241	10,550	10,870	11,200
582 536	CONTRACTUAL SERVICES	45,000	26,438	45,000	4,232	45,000	57,500	58,886	60,650	62,470	64,340
582 536	COMMUNICATIONS	1,000	0	1,000	1,000	1,000	1,024	1,050	1,050	1,080	1,110
582 536	PUBLIC UTILITIES	1,000	515	1,000	291	1,000	1,000	1,024	1,050	1,080	1,110
582 536	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0
582 536	EQUIPMENT RENTAL - FORCE ACCT	41,400	31,257	45,000	12,229	45,000	45,000	46,085	47,470	48,990	50,960
582 536	EQUIPMENT RENTAL - SUPPLEMENTAL	153,880	153,880	153,880	46,698	153,880	153,880	157,590	162,320	167,190	172,210
	Total	353,155	307,530	332,840	93,487	333,590	342,445	350,702	357,140	368,650	381,890
582 537	Mains Maintenance Expenditures										
582 537	SALARY & WAGES/FULL TIME	50,475	56,609	41,835	18,751	41,835	36,370	37,247	33,300	34,300	35,320
582 537	SALARY & WAGES/PART TIME	0	0	0	0	0	0	0	0	0	0
582 537	SALARY & WAGES/SICK	1,500	898	1,800	0	1,800	1,600	1,639	1,080	1,110	1,140
582 537	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0
582 537	SALARY & WAGES/RETENTION	220	195	195	117	195	185	159	450	470	500
582 537	SALARY & WAGES/PAGER PAY	775	750	715	715	715	1,400	1,434	1,480	1,520	1,570
582 537	SALARY & WAGES/SAFETY INSPECTION BONUS	0	0	0	0	0	0	0	0	0	0
582 537	SALARY & WAGES/WATER LICENSE BONUS	2,500	1,500	1,500	1,500	1,500	1,000	1,024	0	0	0
582 537	SALARY & WAGES/VACATION	10,225	5,523	7,105	3,023	7,105	7,110	7,261	15,660	16,120	16,600
582 537	SALARY & WAGES/TEMP-SEASONAL	6,650	4,718	8,125	8,125	8,125	7,380	7,568	4,610	4,740	4,890
582 537	FRNCE BENEFITS	23,875	26,187	26,325	9,180	26,325	27,850	28,541	27,850	28,230	30,350
582 537	POST RETIREMENT BENEFITS	18,275	17,244	16,500	8,156	16,500	17,055	17,466	19,630	21,820	23,960
582 537	MEAL ALLOWANCE	500	211	500	296	500	500	512	530	550	570
582 537	OPERATING SUPPLIES	35,000	24,720	35,000	21,706	35,000	35,000	35,844	36,820	38,030	39,170
582 537	CONTRACTUAL SERVICES	30,000	2,845	45,000	370	45,000	45,000	46,065	21,730	18,230	0
582 537	REPAIRS & MAINTENANCE	15,000	2,959	15,000	0	15,000	15,000	15,362	15,820	16,290	16,780
582 537	EQUIPMENT RENTAL - FORCE ACCT	25,000	20,265	25,000	15,755	25,000	25,000	25,603	26,370	27,160	27,970
582 537	MISCELLANEOUS	0	0	0	95	0	0	0	0	0	0
582 537	MEMBERSHIPS & DUES	1,350	1,303	1,500	1,264	1,500	1,000	1,024	1,050	1,080	1,110
	Total	221,345	165,923	226,100	85,932	225,033	218,520	223,769	206,460	209,650	199,930

Account #	Account Title	2022 / 23				2023 / 24				2024 / 25				2025 / 26		2026 / 27		2027 / 28		2028 / 29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
BUDGET																					
Meter Maintenance Expenditures																					
592 538 706.000	SALARY & WAGES/FULL TIME	36,200	36,889	39,250	9,759	39,250	34,125	39,250	34,948	10,900	11,230	11,570	11,570	11,230	10,900	11,230	11,570	11,230	11,570	11,570	11,570
592 538 706.100	SALARY & WAGES/SICK	1,400	915	1,700	0	1,700	1,505	1,700	1,541	360	370	380	380	370	360	370	380	370	380	380	380
592 538 706.150	SALARY & WAGES/IN-JEU HEALTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592 538 706.300	SALARY & WAGES/RETENTION	125	0	185	0	185	185	185	154	150	160	170	170	160	150	160	170	160	170	170	170
592 538 706.350	SALARY & WAGES/PAGER PAY	675	0	675	0	675	675	675	589	610	630	650	650	630	610	630	650	630	650	650	650
592 538 706.600	SALARY & WAGES/VACATION	1,300	0	1,510	0	1,510	1,510	1,510	1,434	1,480	1,520	1,570	1,570	1,520	1,480	1,520	1,570	1,520	1,570	1,570	1,570
592 538 707.000	SALARY & WAGES/TEMP-SEASONAL	4,385	5,182	2,860	260	2,860	2,860	2,860	7,297	12,220	12,880	12,860	12,860	12,220	12,220	12,880	12,860	12,220	12,880	12,860	12,860
592 538 709.000	SALARY & WAGES/OVERTIME	500	186	500	445	500	500	500	1,024	800	820	840	840	800	800	820	840	800	820	840	840
592 538 721.000	FRINGE BENEFITS	22,425	22,815	24,685	7,185	24,685	24,685	24,685	23,964	15,740	15,940	17,170	17,170	15,940	15,740	15,940	17,170	15,940	17,170	17,170	17,170
592 538 725.000	POST RETIREMENT BENEFITS	0	0	0	0	0	0	0	16,386	18,410	20,470	22,480	22,480	18,410	18,410	20,470	22,480	18,410	18,410	20,470	22,480
592 538 740.000	MEAL ALLOWANCE	60,000	4,141	60,000	25,782	60,000	60,000	60,000	61,447	63,290	65,190	67,150	67,150	63,290	63,290	65,190	67,150	63,290	63,290	65,190	67,150
592 538 818.000	OPERATING SUPPLIES	35,100	76,672	17,500	1,178	17,500	17,500	17,500	20,482	21,100	21,730	22,380	22,380	21,100	21,100	21,730	22,380	21,100	21,100	21,730	22,380
592 538 818.000	CONTRACTUAL SERVICES	8,000	5,851	12,000	4,947	12,000	12,000	12,000	12,289	12,660	13,040	13,430	13,430	12,660	12,660	13,040	13,430	12,660	12,660	13,040	13,430
592 538 940.000	EQUIPMENT RENTAL - FORCE ACCT	187,260	162,246	176,350	53,592	176,350	176,350	176,350	181,555	157,720	163,680	170,750	170,750	157,720	157,720	163,680	170,750	157,720	157,720	163,680	170,750
Total		56,025	31,788	111,345	21,438	111,345	111,345	111,345	147,938	143,730	148,330	153,220	153,220	143,730	143,730	148,330	153,220	143,730	143,730	148,330	153,220
Service Maintenance Expenditures																					
592 539 706.000	SALARY & WAGES/FULL TIME	11,250	12,450	8,935	3,257	8,935	8,935	8,935	7,770	2,730	2,810	2,890	2,890	2,730	2,730	2,810	2,890	2,730	2,730	2,810	2,890
592 539 706.100	SALARY & WAGES/SICK	350	253	385	0	385	385	385	358	90	90	100	100	90	90	90	100	90	90	100	100
592 539 706.150	SALARY & WAGES/IN-JEU HEALTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592 539 706.300	SALARY & WAGES/RETENTION	50	39	25	23	25	25	25	51	40	40	50	50	40	40	40	50	40	40	50	50
592 539 706.350	SALARY & WAGES/PAGER PAY	150	150	150	0	150	150	150	154	160	160	160	160	160	160	160	160	160	160	160	160
592 539 706.600	SALARY & WAGES/WATER LICENSE BONUS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592 539 707.000	SALARY & WAGES/VACATION	300	0	300	0	300	300	300	307	320	330	340	340	320	320	330	340	320	320	330	340
592 539 709.000	SALARY & WAGES/TEMP-SEASONAL	1,425	1,179	1,425	1,461	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425
592 539 721.000	FRINGE BENEFITS	1,500	621	1,500	679	1,500	1,500	1,500	1,587	1,587	1,587	1,587	1,587	1,587	1,587	1,587	1,587	1,587	1,587	1,587	1,587
592 539 721.500	POST RETIREMENT BENEFITS	3,900	3,682	3,900	1,879	3,900	3,900	3,900	3,738	4,200	4,670	5,120	5,120	4,200	4,200	4,670	5,120	4,200	4,200	4,670	5,120
592 539 725.000	MEAL ALLOWANCE	0	15	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592 539 740.000	OPERATING SUPPLIES	10,000	0	10,000	441	10,000	10,000	10,000	20,482	21,100	21,730	22,380	22,380	21,100	21,100	21,730	22,380	21,100	21,100	21,730	22,380
592 539 818.000	CONTRACTUAL SERVICES	12,000	595	65,000	5,282	65,000	65,000	65,000	92,170	94,940	97,790	100,720	100,720	94,940	94,940	97,790	100,720	94,940	94,940	97,790	100,720
592 539 940.000	EQUIPMENT RENTAL - FORCE ACCT	10,000	7,314	15,000	6,494	15,000	15,000	15,000	15,362	15,620	16,280	16,750	16,750	15,620	15,620	16,280	16,750	15,620	15,620	16,280	16,750
Total		56,025	31,788	111,345	21,438	111,345	111,345	111,345	147,938	143,730	148,330	153,220	153,220	143,730	143,730	148,330	153,220	143,730	143,730	148,330	153,220
Hydrant Maintenance Expenditures																					
592 540 706.000	SALARY & WAGES/FULL TIME	11,025	11,227	9,795	3,750	9,795	9,795	9,795	8,820	6,980	7,180	7,400	7,400	6,980	6,980	7,180	7,400	6,980	6,980	7,180	7,400
592 540 706.100	SALARY & WAGES/SICK	325	20	425	0	425	425	425	390	230	240	240	240	230	230	240	240	230	230	240	240
592 540 706.150	SALARY & WAGES/IN-JEU HEALTH	50	39	50	0	50	50	50	51	50	50	50	50	50	50	50	50	50	50	50	50
592 540 706.300	SALARY & WAGES/RETENTION	175	150	150	23	150	150	150	215	215	215	215	215	215	215	215	215	215	215	215	215
592 540 706.350	SALARY & WAGES/PAGER PAY	50	0	50	0	50	50	50	51	50	50	50	50	50	50	50	50	50	50	50	50
592 540 706.600	SALARY & WAGES/WATER LICENSE BONUS	350	0	350	0	350	350	350	358	370	380	380	380	370	370	380	380	370	370	380	380
592 540 707.000	SALARY & WAGES/VACATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592 540 709.000	SALARY & WAGES/TEMP-SEASONAL	1,125	1,293	1,000	48	1,000	1,000	1,000	940	940	940	940	940	940	940	940	940	940	940	940	940
592 540 721.000	FRINGE BENEFITS	450	0	450	0	450	450	450	461	461	461	461	461	461	461	461	461	461	461	461	461
592 540 721.500	POST RETIREMENT BENEFITS	5,275	5,048	6,160	2,164	6,160	6,160	6,160	5,981	4,920	4,980	5,360	5,360	4,920	4,920	4,980	5,360	4,920	4,920	4,980	5,360
592 540 725.000	MEAL ALLOWANCE	4,275	4,037	3,865	1,819	3,865	3,865	3,865	3,995	4,091	4,590	5,600	5,600	4,091	4,091	4,590	5,600	4,091	4,091	4,590	5,600
592 540 740.000	OPERATING SUPPLIES	10,000	19	12,500	84	12,500	12,500	12,500	12,801	13,190	13,590	14,000	14,000	13,190	13,190	13,590	14,000	13,190	13,190	13,590	14,000
592 540 818.000	CONTRACTUAL SERVICES	5,000	0	5,000	0	5,000	5,000	5,000	5,121	5,270	5,430	5,890	5,890	5,121	5,121	5,430	5,890	5,121	5,121	5,430	5,890
592 540 930.000	REPAIRS & MAINTENANCE	8,000	5,851	12,000	1,339	12,000	12,000	12,000	12,289	12,660	13,040	13,430	13,430	12,660	12,660	13,040	13,430	12,660	12,660	13,040	13,430
592 540 940.000	EQUIPMENT RENTAL - FORCE ACCT	46,500	27,734	51,895	9,227	51,895	51,895	51,895	51,446	48,980	50,740	52,830	52,830	48,980	48,980	50,740	52,830	48,980	48,980	50,740	52,830
Total		46,500	27,734	51,895	9,227	51,895	51,895	51,895	51,446	48,980	50,740	52,830	52,830	48,980	48,980	50,740	52,830	48,980	48,980	50,740	52,830

Account #		Account Title		2022 / 23		2023 / 24		2024 / 25		2025 / 26		2026 / 27		2027 / 28		2028 / 29	
				Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
592 261	965.313	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592 261	965.316	223,000	223,000	223,000	223,000	0	223,000	224,400	0	0	0	0	0	0	0	0	0
592 261	965.660	870,000	870,000	870,000	870,000	125,000	550,000	870,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
313 905	991.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
316 905	991.592	210,000	210,000	205,000	205,000	205,000	205,000	220,000	0	0	0	0	0	0	0	0	0
592 000	140.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592 000	142.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592 000	143.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592 000	144.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592 000	145.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592 000	148.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592 000	149.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
592 000	152.000	800,050	800,050	800,050	800,050	5,815	800,050	800,050	800,600	800,600	800,600	800,400	800,400	800,200	800,200	800,200	800,200
	Total	2,103,050	2,103,050	2,098,050	2,098,050	340,135	1,778,050	1,314,400	1,675,600	1,675,600	1,675,400	1,675,200	1,675,200	1,675,200	1,675,200	1,675,200	1,675,200
	WATER / SEWER OPERATING FUND EXPENDITURE GRAND TOTAL	5,299,713	4,943,968	5,382,260	5,383,010	2,633,909	5,931,943	5,453,929	5,553,311	5,644,855	5,813,625	5,976,815	5,976,815	5,976,815	5,976,815	5,976,815	5,976,815
	WATER / SEWER OPERATING FUND RETAINED EARNINGS BALANCE																
	BEGINNING UNRESTRICTED EQUITY	2,078,335	2,078,335	1,778,628	1,778,628	1,778,628	1,778,628	846,510	528,580	(46,770)	(560,865)	(1,085,460)	(1,085,460)	(1,085,460)	(1,085,460)	(1,085,460)	(1,085,460)
	CURRENT-YEAR REVENUES	5,299,713	4,644,262	5,382,260	5,382,260	2,986,464	4,999,823	5,453,929	5,585,025	5,750,965	5,919,695	6,067,215	6,067,215	6,067,215	6,067,215	6,067,215	6,067,215
	CURRENT-YEAR EXPENDITURES	(5,299,713)	(4,943,968)	(5,382,260)	(5,383,010)	(2,633,909)	(5,931,943)	(5,453,929)	(5,553,311)	(5,644,855)	(5,813,625)	(5,976,815)	(5,976,815)	(5,976,815)	(5,976,815)	(5,976,815)	(5,976,815)
	CURRENT-YEAR RETAINED EARNINGS	0	(299,707)	0	(750)	332,555	(932,118)	0	31,714	106,110	106,070	110,400	110,400	110,400	110,400	110,400	110,400
	+ CONTINGENCY / - APPROPRIATION OF PRO	(194,608)	0	(383,435)	(383,435)	0	0	(316,930)	(608,065)	(620,205)	(630,665)	(635,115)	(635,115)	(635,115)	(635,115)	(635,115)	(635,115)
	ENDING UNRESTRICTED EQUITY	1,883,727	1,778,628	1,394,443	1,394,443	2,111,183	846,510	529,580	(46,770)	(560,865)	(1,085,460)	(1,610,175)	(1,610,175)	(1,610,175)	(1,610,175)	(1,610,175)	(1,610,175)

Account #	Account Title	2022 / 23		2023 / 24		12 Months Projected	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Original Budget	Amended Budget		6 Months Actual	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
BUDGET											
EQUIPMENT FUND											
REVENUES											
661 000 535.000	OTHER GRANTS	0	0	0	0	0	0	0	0	0	0
661 000 537.000	OTHER GRANTS - FIRE EQUIPMENT	0	0	0	0	0	0	0	0	0	0
661 000 665.000	INTEREST ON INVESTMENTS	9,000	7,845	750	750	750	770	790	810	830	0
661 000 675.000	CONTRIBUTIONS/Plymouth TWP	0	0	0	0	0	0	0	0	0	0
661 000 675.208	CONTRIBUTIONS FROM RECREATION FUND	18,930	18,930	18,930	18,930	18,930	18,930	18,930	18,930	18,930	0
661 000 676.100	RENTAL FEES - FORCE ACCT	721,590	812,381	721,590	721,590	721,590	724,962	688,660	709,320	730,620	0
661 000 676.200	RENTAL FEES - FORCE ACCT - HOUSING	590	0	590	590	590	590	610	630	650	0
661 000 676.200	RENTAL FEES - FORCE ACCT - SUPPLEMENTAL	269,398	348,489	54,000	269,398	49,698	343,986	385,061	249,430	256,920	670
661 000 680.000	TOWNSHIP VEHICLE MAINTENANCE	0	0	0	0	0	0	0	0	0	0
661 000 680.000	OTHER INCOME	1,000	186	1,000	1,000	1,000	1,000	1,030	1,060	1,090	1,120
661 000 681.000	EXPENSE REIMBURSEMENTS	0	0	0	0	0	0	0	0	0	0
661 000 683.000	GAIN/LOSS ON SALE OF EQUIPMENT	53,000	52,877	42,000	42,000	42,000	5,000	5,150	5,300	5,460	5,620
661 000 684.200	BUILDING RENTAL - MSD MECHANIC S BAY	11,480	11,475	11,480	11,480	5,738	11,480	11,480	11,480	11,480	11,480
661 000 685.000	INSURANCE PROCEEDS	3,075	3,032	0	0	0	0	0	0	0	0
661 000 689.000	APPROP OF PR YR SURPLUS	0	0	0	0	0	0	0	0	0	0
EQUIPMENT FUND		1,088,063	1,255,215	813,340	1,065,738	413,132	1,106,698	1,062,032	976,280	1,004,660	1,033,900
REVENUE GRAND TOTAL		1,088,063	1,255,215	813,340	1,065,738	413,132	1,106,698	1,062,032	976,280	1,004,660	1,033,900

Account #	Account Title	2022 / 23		2023 / 24			2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
EQUIPMENT FUND EXPENDITURES											
Administration Expenditures											
661 261	706.000	5,375	4,102	5,820	5,820	4,188	5,060	4,856	5,000	5,150	5,300
661 261	706.100	200	0	250	250	0	225	216	220	230	240
661 261	706.150	0	0	0	0	0	0	0	0	0	0
661 261	706.300	50	0	50	50	0	0	0	0	0	0
661 261	706.350	100	0	100	100	0	50	48	50	50	50
661 261	707.000	2,000	0	2,000	2,000	0	100	96	100	100	100
661 261	709.000	2,000	768	2,775	2,775	2,949	195	187	100	100	0
661 261	721.000	125	168	125	125	35	680	624	640	660	680
661 261	721.500	3,325	1,984	3,660	3,660	2,949	100	96	100	100	100
661 261	725.500	2,550	2,598	2,295	2,295	866	3,470	3,330	3,430	3,530	3,640
661 261	740.000	0	0	0	0	0	2,375	2,279	2,560	2,840	3,110
661 261	745.000	115,750	116,704	112,000	112,000	42,301	115,000	110,359	113,670	117,080	120,890
661 261	750.000	90,000	97,196	104,190	85,400	22,183	90,000	86,368	88,960	91,630	94,380
661 261	760.000	500	0	500	500	0	500	480	490	500	520
661 261	815.000	500	0	500	500	0	500	460	490	500	520
661 261	818.000	61,500	61,500	63,350	63,350	29,855	65,250	67,210	69,230	71,310	73,450
661 261	850.000	97,000	98,737	85,000	85,000	27,569	89,000	85,408	87,870	90,610	93,330
661 261	860.000	7,000	2,586	5,000	5,000	1,196	5,000	4,798	4,940	5,090	5,240
661 261	884.000	0	0	0	0	0	0	0	0	0	0
661 261	930.000	500	0	500	500	0	500	480	490	500	520
661 261	939.000	25,000	6,766	25,000	25,000	2,119	25,000	23,991	24,710	25,450	26,210
661 261	940.000	1,200	1,065	1,000	1,000	0	1,000	1,030	1,060	1,090	1,120
661 261	956.000	3,000	0	3,000	3,000	432	3,000	3,090	3,180	3,260	3,360
661 261	957.000	0	0	0	0	0	0	0	0	0	0
661 261	959.000	0	0	0	0	0	0	0	0	0	0
661 261	960.000	290,000	290,000	290,000	290,000	145,000	290,000	278,296	286,640	295,240	304,100
661 261	962.000	59,000	59,000	59,000	59,000	29,500	59,000	56,619	58,320	60,070	61,870
661 261	965.306	283,163	0	34,765	34,765	0	316,709	303,927	40,250	41,800	49,650
661 261	977.000	0	0	0	0	0	0	0	0	0	0
661 261	996.000	150	15,800	0	0	0	0	0	0	0	0
		39,875	39,875	31,103	31,103	21,832	34,014	32,641	21,739	21,585	211,899
Total		1,088,063	800,448	832,108	811,418	331,975	1,106,698	1,066,907	1,009,600	1,035,930	1,068,140

BUDGET

Account #	Account Title	2022 /23		2023 /24			2024 /25		2025 /26		2026 /27		2027 /28		2028 /29	
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
661 261	Capital Outlay															
661 000	LAND AND IMPROVEMENTS	17,750	17,750	17,750	13,800	17,750	21,750	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	10,000
661 000	MACHINERY & EQUIPMENT	45,000	45,000	45,000	9,148	45,000	85,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
661 000	COMPUTER EQUIPMENT	108,000	108,000	108,000	0	108,000	315,460	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	20,000
661 000	VEHICLES	282,565	282,565	282,565	0	282,565	229,605	168,690	168,690	168,690	154,977	332,076	332,076	332,076	48,468	48,468
661 000	FINANCED VEHICLES	453,315	453,315	453,315	22,948	282,296	621,815	323,690	323,690	259,977	442,076	442,076	442,076	442,076	83,468	83,468
	Total	1,088,063	800,448	832,108	331,975	781,378	1,106,698	1,066,907	1,066,907	1,009,600	1,038,930	1,038,930	1,038,930	1,038,930	1,065,140	1,065,140
	EQUIPMENT FUND															
	EXPENDITURE GRAND TOTAL															
	EQUIPMENT FUND															
	RETAINED EARNINGS BALANCE															
	BEGINNING UNRESTRICTED EQUITY	1,887,603	1,887,603	2,342,370	2,342,370	2,342,370	2,626,730	2,943,439	3,242,491	3,242,491	3,249,421	3,249,421	3,249,421	3,255,951	3,255,951	3,255,951
	CURRENT-YEAR REVENUES	1,088,063	1,255,215	813,340	413,132	1,065,738	1,106,698	1,062,032	976,280	1,062,032	1,004,660	1,004,660	1,004,660	1,033,900	1,033,900	1,033,900
	CURRENT-YEAR EXPENDITURES	(1,088,063)	(800,448)	(832,108)	(331,975)	(781,378)	(1,106,698)	(1,066,907)	(1,009,600)	(1,066,907)	(1,038,930)	(1,038,930)	(1,038,930)	(1,065,140)	(1,065,140)	(1,065,140)
	CURRENT-YEAR RETAINED EARNINGS	0	454,762	(18,768)	81,157	284,360	0	(4,875)	(33,320)	(33,320)	(34,270)	(34,270)	(34,270)	(35,240)	(35,240)	(35,240)
	+ CONTINGENCY / - APPROPRIATION OF PRIO	283,163	0	34,765	0	34,765	316,709	303,927	40,850	40,850	41,800	41,800	41,800	49,650	49,650	49,650
	ENDING UNRESTRICTED EQUITY	2,170,766	2,342,370	2,358,367	2,423,527	2,626,730	2,943,439	3,242,491	3,249,421	3,249,421	3,256,951	3,256,951	3,256,951	3,271,361	3,271,361	3,271,361