



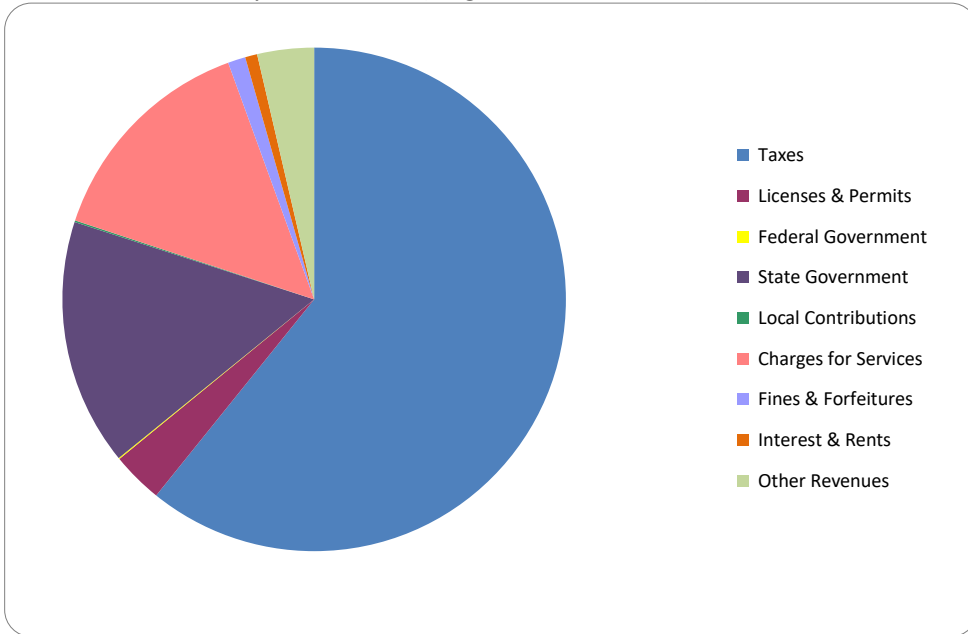
City of Plymouth

A Citizen's Guide to City of Plymouth Finances

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

REVENUES

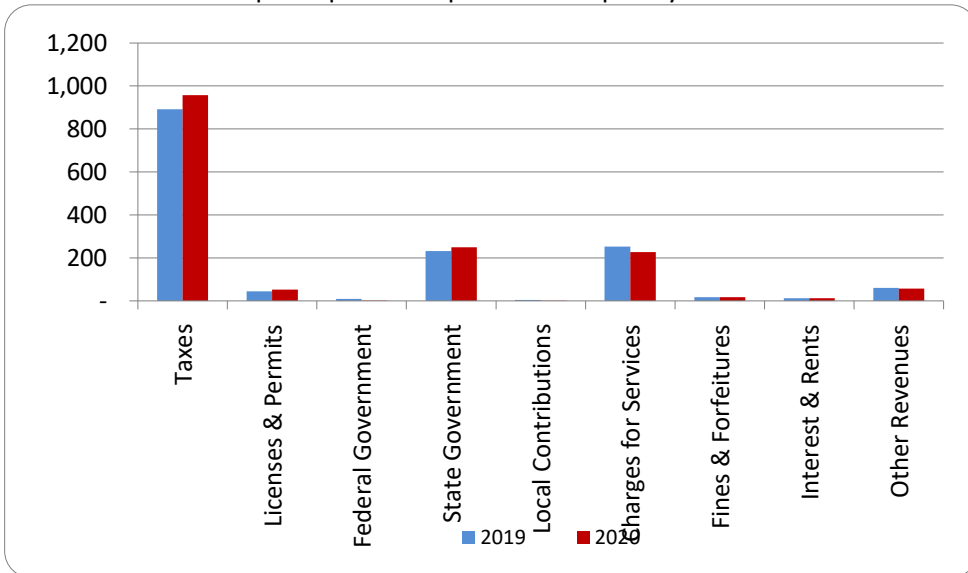
1. Where our money comes from (all governmental funds)



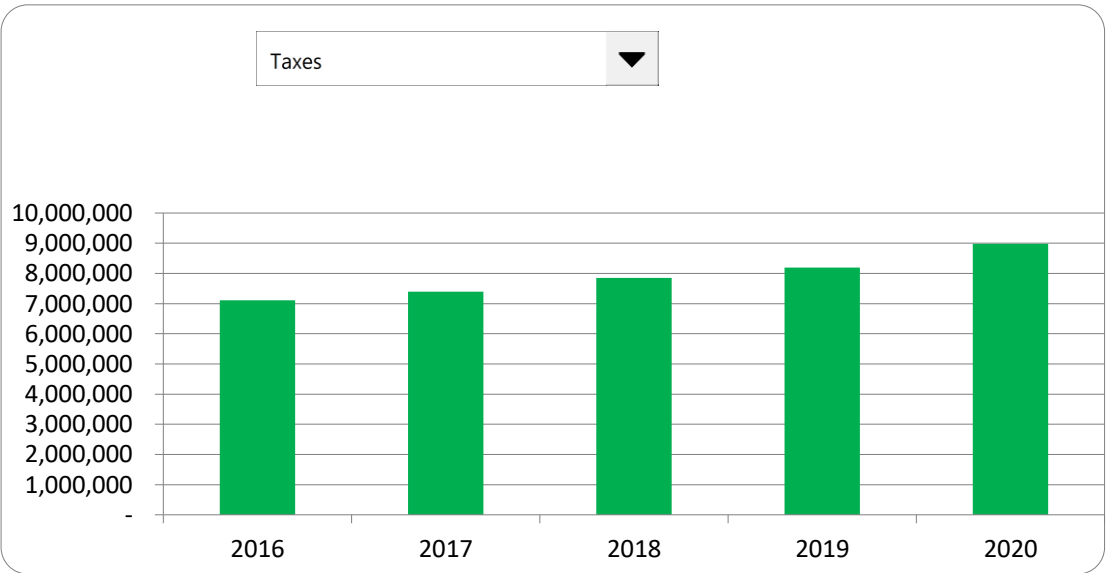
2. Compared to the prior year

	<u>2019</u>	<u>2020</u>	<u>% change</u>
Taxes	\$ 8,186,807	\$ 8,977,583	9.66%
Licenses & Permits	408,568	484,706	18.64%
Federal Government	78,904	10,207	-87.06%
State Government	2,123,485	2,337,024	10.06%
Local Contributions	35,845	15,491	-56.78%
Charges for Services	2,325,078	2,122,777	-8.70%
Fines & Forfeitures	153,800	167,223	8.73%
Interest & Rents	116,051	114,318	-1.49%
Other Revenues	553,520	537,598	-2.88%
Total Revenues	\$ 13,982,058	\$ 14,766,927	5.61%

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



4. Historical trends of individual sources



Commentary:

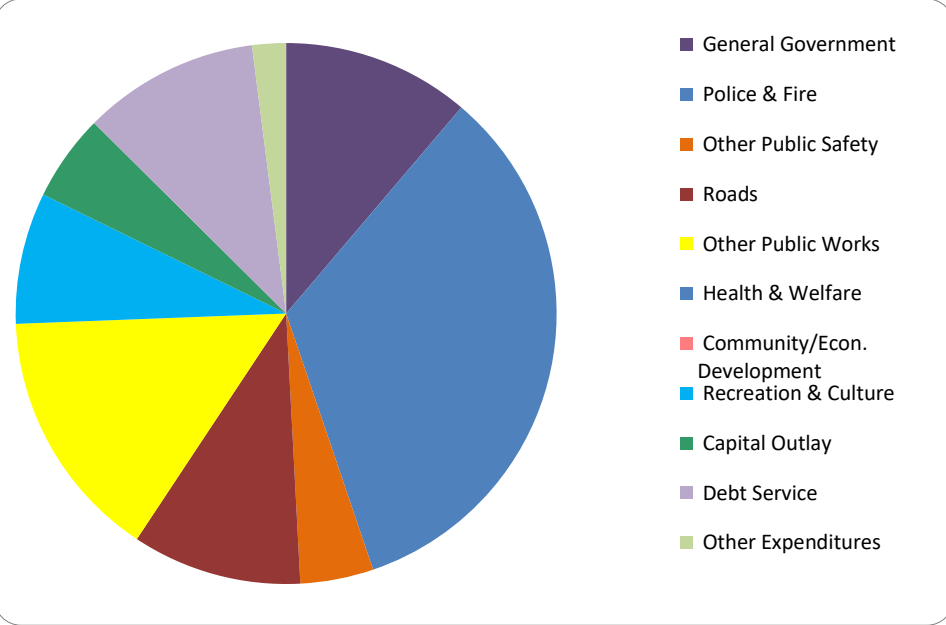
For more information on our unit's finances, contact [\[redacted\]](#) at [\[redacted\]](#).

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

EXPENDITURES

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

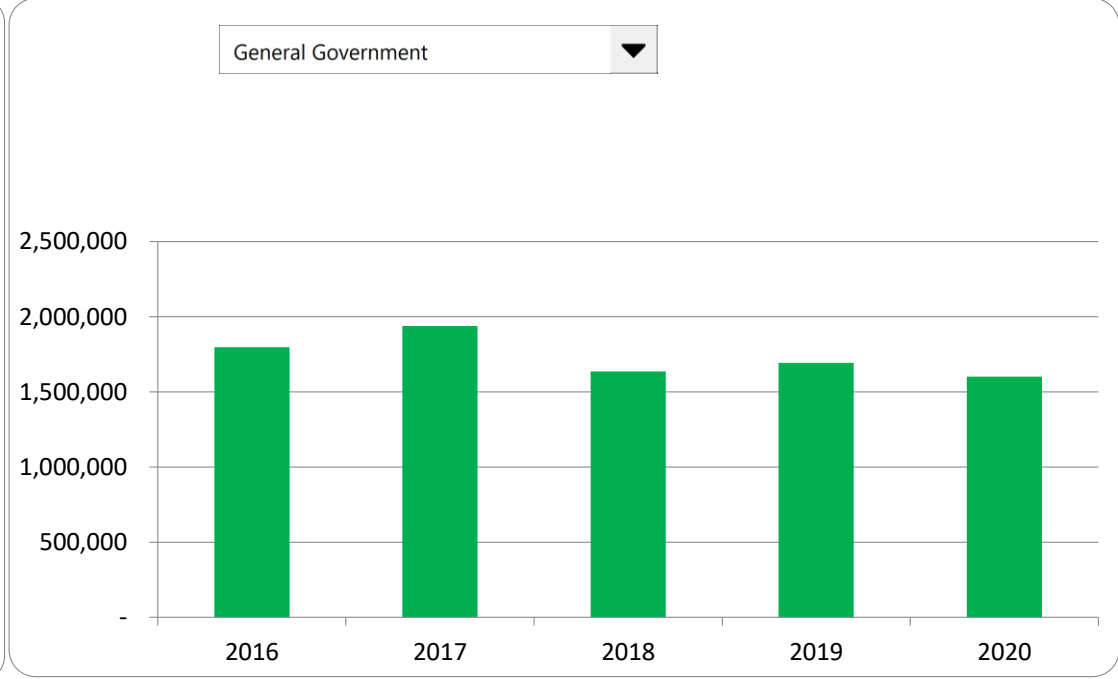
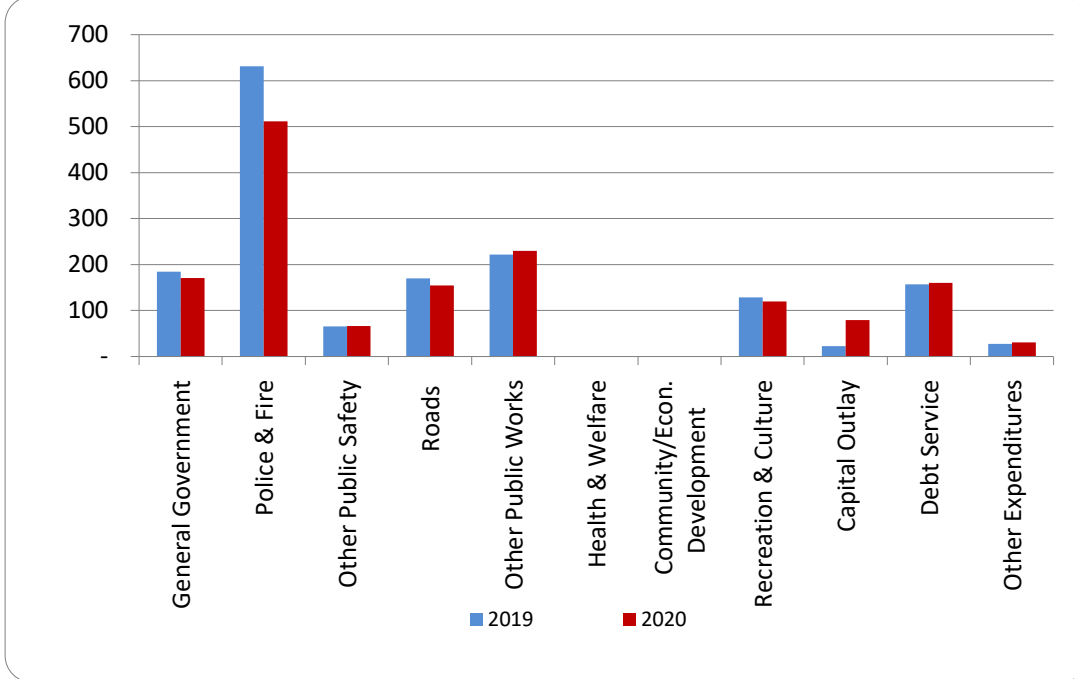
2. Compared to the prior year



	<u>2019</u>	<u>2020</u>	<u>% change</u>
General Government	\$ 1,693,668	\$ 1,600,879	-5.48%
Police & Fire	5,789,156	4,792,797	-17.21%
Other Public Safety	598,125	624,627	4.43%
Roads	1,559,187	1,447,929	-7.14%
Other Public Works	2,031,934	2,153,466	5.98%
Health & Welfare	-	-	N/A
Community/Econ. Development	-	-	N/A
Recreation & Culture	1,181,200	1,121,735	-5.03%
Capital Outlay	208,008	740,169	255.84%
Debt Service	1,439,877	1,505,013	4.52%
Other Expenditures	249,989	288,752	15.51%
Total Expenditures	\$ 14,751,144	\$ 14,275,367	-3.23%

3. Spending per capita - compared to the prior year

4. Historical trends of individual departments:



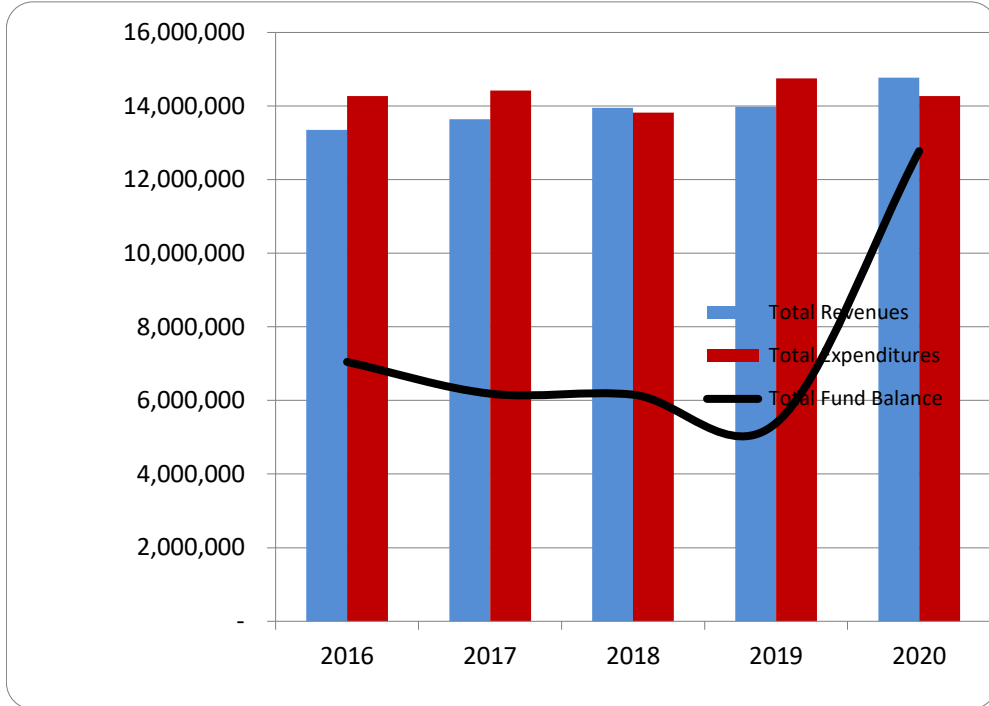
Commentary:

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

FINANCIAL POSITION

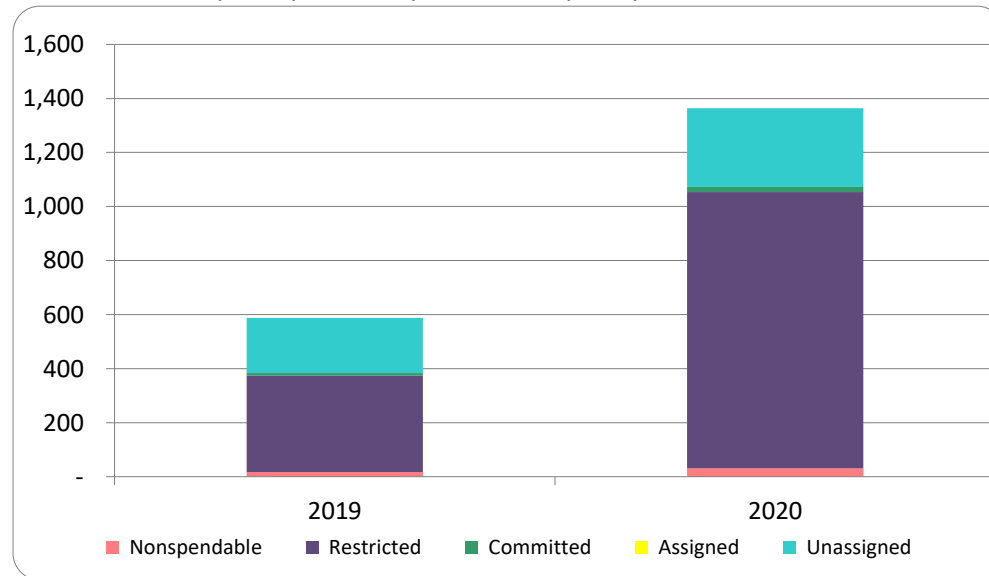
1. How have we managed our governmental fund resources (fund balance)?



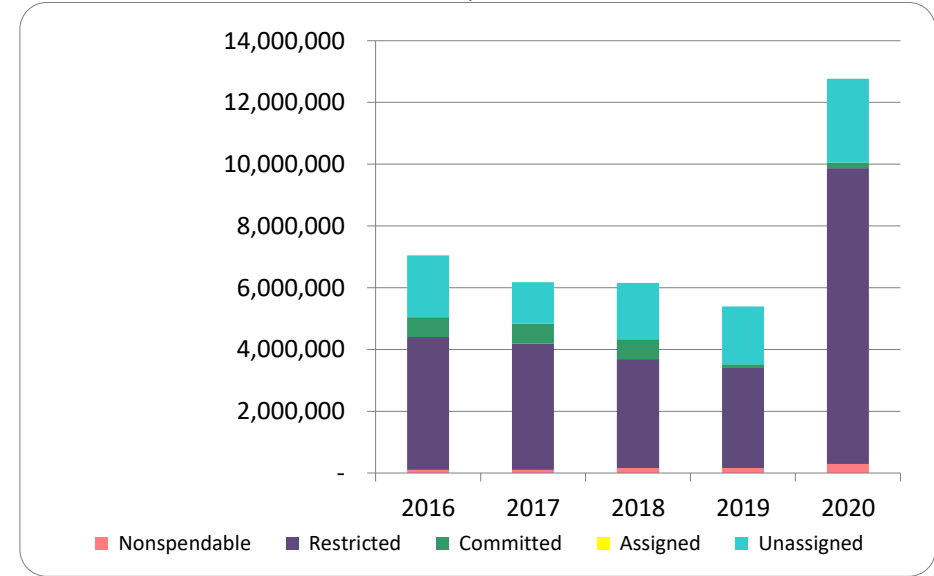
2. Compared to the prior year

	2019	2020	% change
Revenue	13,982,058	14,766,927	5.61%
Expenditures	14,751,144	14,275,367	-3.23%
Surplus (shortfall)	(769,086)	491,560	-163.91%
Fund balance, by component:			
Nonspendable	162,750	292,372	79.64%
Restricted	3,264,518	9,576,347	193.35%
Committed	92,168	182,765	98.30%
Assigned	-	-	N/A
Unassigned	1,869,424	2,722,817	45.65%
total fund balance	5,388,860	12,774,301	137.05%

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



4. Historical trends of individual components



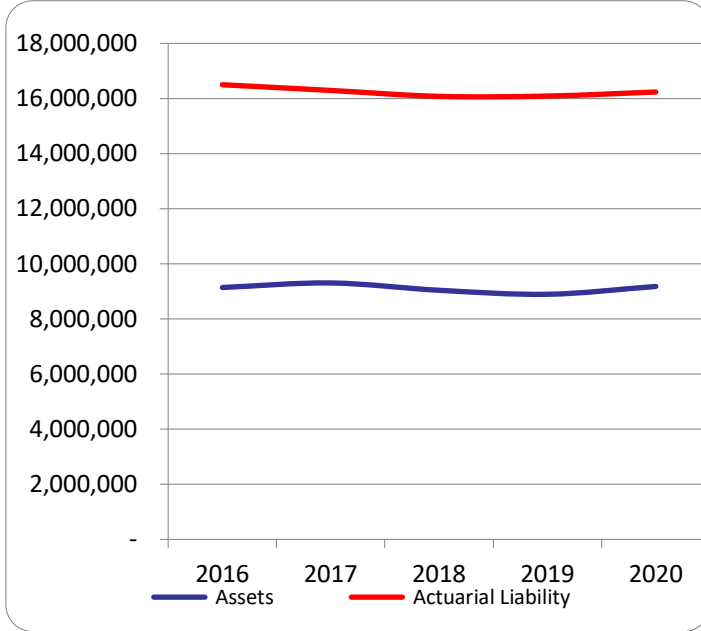
Commentary:

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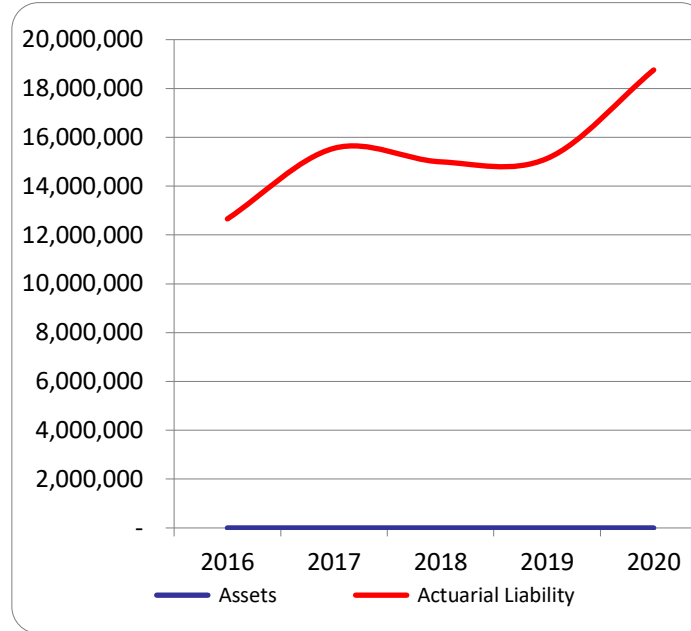
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Plymouth (82-2220)

OTHER LONG TERM OBLIGATIONS

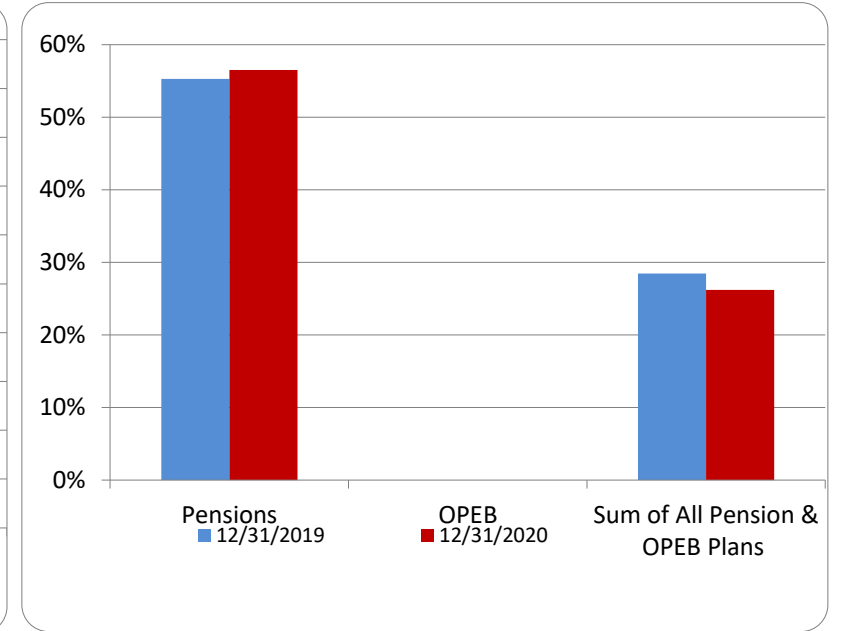
1. Pension funding status



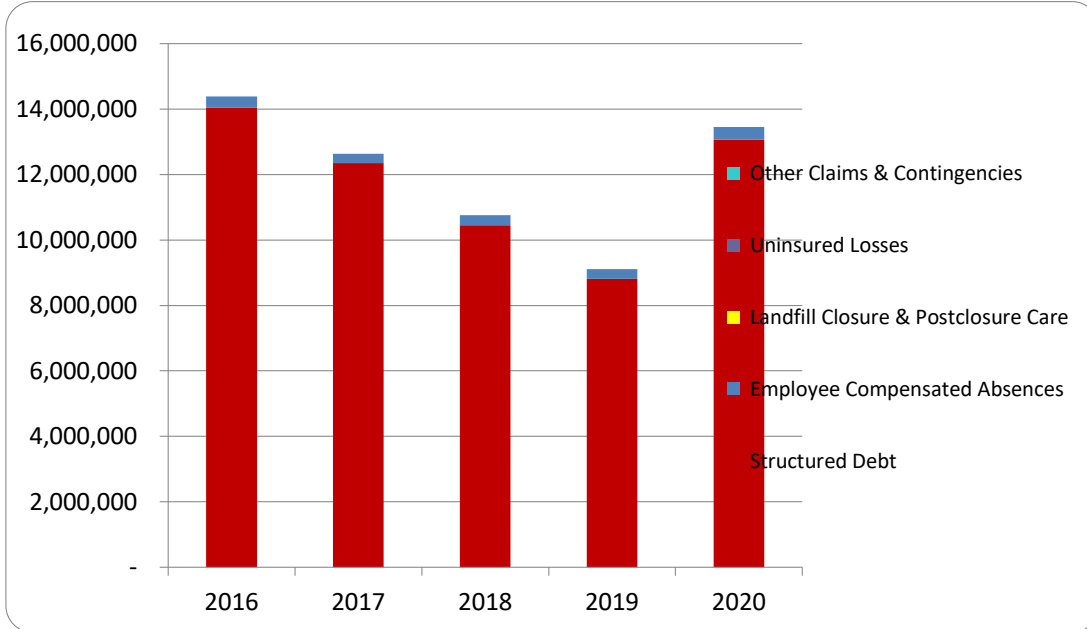
2. Retiree Health care funding status



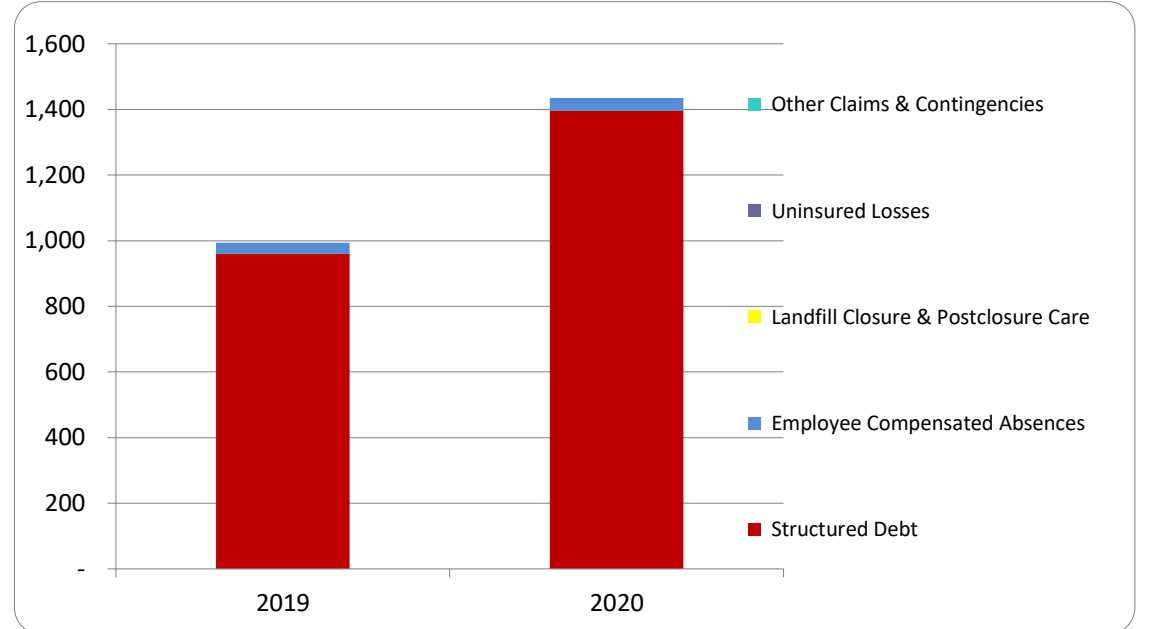
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

For more information on our unit's finances, contact at .



City of Plymouth

Municipal Performance Dashboard

Performance Dashboard

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

	2019	2020	Trend	Performance
Fiscal Stability				
Annual General Fund expenditures per capita	\$1,524	\$1,524	→ 0.0%	Neutral
Fund Balance as % of annual General Fund expenditures	14.2%	19.1%	↑ 34.5%	Positive
Unfunded pension & OPEB liability, as a % of annual General Fund revenue	160%	181%	↑ 13.3%	Negative
Debt burden per capita	\$960	\$1,395	↑ 45.3%	Negative
Percentage of road funding provided by the General Fund	0.0%	0.0%	→ 0.0%	Neutral
Ratio of pensioners to employees	0.94	0.97	↑ 3.1%	Negative
Number of services delivered via cooperative venture	4	4	→ 0.0%	Neutral
Economic Strength				
% of community with access to high speed broadband	100%	100%	→ 0.0%	Neutral
% of community age 25+ with Bachelor's degree or higher	58%	57%	↓ -2.8%	Negative
Average age of critical infrastructure (years)	37.3	37.3	→ 0.0%	Neutral
Public Safety				
Violent crimes per thousand	1	1	↑ 14.2%	Negative
Property crimes per thousand	7	6	↓ -11.7%	Positive
Traffic injuries or fatalities	56	9	↓ -83.9%	Positive
Quality of Life				
Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets	1.92	1.92	→ 0.0%	Neutral
Percent of General Fund expenditures committed to arts, culture and recreation	8.4%	7.9%	↓ -7.0%	Neutral
Acres of parks per thousand residents	0.3	0.3	↓ -2.1%	Negative
Percent of community with access to curbside recycling	100%	100%	→ 0.0%	Neutral



City of Plymouth

Unfunded Liabilities



CITY OF PLYMOUTH

www.plymouthmi.gov

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Plymouth, Michigan 48170-1637

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

Unfunded Liabilities (Pension and OPEB)

	2018	2019	2020
Pension	\$7,036,564.00	\$7,193,331.00	\$7,056,894.00
OPEB	\$14,995,133.00	\$15,133,046.00	\$18,759,008.00
TOTAL	\$22,031,697.00	\$22,326,377.00	\$25,815,902.00

THE CITY OF HOMES

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City of Plymouth

Debt Retirement Schedules and Policy

CITY OF PLYMOUTH

DEBT MANAGEMENT POLICY

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

1. **General Debt Policy**

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

2. **Taxpayer Equity**

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

3. **Uses**

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

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

4. **Decision Analysis**

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

4.1. a Debt Analysis

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

4.1.b Financial Analysis

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

4.1.c Governmental and Administrative Analysis

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

4.1.d Economic Analysis

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

- Trend of the economy

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

5. **Debt Planning**

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

6. **Communication and Disclosure**

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

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

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

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

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

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

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

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

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

8.2.c Catastrophic conditions.

9. **Debt Coverage**

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

Debt Coverage Example:

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

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

- 10.1 Short-term financing or capital lease debt will be considered to finance certain equipment and rolling stock purchases when the aggregate cost of equipment to be purchased exceeds \$100,000. Adequate funds for the repayment of principal and interest must be included in the requesting service area's approved budget.

- 10.2 The term of short-term financing will be limited to the usual useful life period of the vehicle or equipment, but in no case will exceed ten years.

TABLE I. GENERAL AND SPECIAL BONDED DEBT SCHEDULE BY BOND ISSUE

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

* P - PRINCIPAL / I - INTEREST

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

Payment Source	% Share		2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30
<u>GO Debt Funds</u>											
GO STREET PAVING BONDS/2002 REFUNDING BONDS Issued: 4/19/2012 - \$5,920,000	100.00%	P	1,010,000	1,010,000	1,010,000						
		I	90,900	60,600	30,300						
GO STREET PAVING BONDS Issued: 4/01/2020 - \$6,140,000	100.00%	P	535,000	555,000	580,000	605,000	625,000	650,000	670,000	690,000	715,000
		I	197,750	176,350	154,150	130,950	106,750	81,750	62,250	42,150	21,450
Principal Total			1,545,000	1,565,000	1,590,000	605,000	625,000	650,000	670,000	690,000	715,000
Interest Total			288,650	236,950	184,450	130,950	106,750	81,750	62,250	42,150	21,450
GO DEBT FUNDS TOTAL			1,833,650	1,801,950	1,774,450	735,950	731,750	731,750	732,250	732,150	736,450
<u>Waste & Recycling Fund</u>											
LTGO CAP IMPROVEMENT BONDS Issued: 8/1/2006 - \$995,000	10.00%	P									
		I									
Principal Total			0	0	0	0	0	0	0	0	0
Interest Total			0	0	0	0	0	0	0	0	0
WASTE & RECYCLING FUND TOTAL			0	0	0	0	0	0	0	0	0
<u>DDA Operating Fund</u>											
LTGO PARKING PURCHASE/W-S UTILITY CAP IMPROVEMENT Issued: 1/28/2015 - \$3,500,000	42.86%	P	195,000	200,000	205,000	205,000					
		I	28,300	20,400	12,300	4,100					
Principal Total			195,000	200,000	205,000	205,000	0	0	0	0	0
Interest Total			28,300	20,400	12,300	4,100	0	0	0	0	0
DDA OPERATING FUND TOTAL			223,300	220,400	217,300	209,100	0	0	0	0	0

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

* P - PRINCIPAL / I - INTEREST

TABLE III. HISTORY AND PROJECTIONS SCHEDULE BY PAYMENT SOURCE

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

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

* P - PRINCIPAL / I - INTEREST

TABLE III. HISTORY AND PROJECTIONS SCHEDULE BY PAYMENT SOURCE

Payment Source	2012 / 13	2013 / 14	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	
General Debt																			
GENERAL FUND	P	50,000	52,500	55,000	57,500	60,000													
	I	10,334	8,284	6,099	3,758	1,275													
Annual Total	60,334	60,784	61,099	61,258	61,275	0	0	0	0	0	0	0	0	0	0	0	0	0	
GO DEBT FUNDS	P	835,000	895,000	625,000	660,000	715,000	545,000	605,000	1,330,000	1,510,000	1,545,000	1,565,000	1,590,000	605,000	625,000	650,000	670,000	690,000	715,000
	I	423,330	403,025	272,768	253,005	232,018	212,730	193,868	172,830	339,100	288,650	236,950	184,450	130,950	106,750	81,750	62,250	42,150	21,450
Annual Total	1,258,330	1,298,025	897,768	913,005	947,018	757,730	798,868	1,502,830	1,849,100	1,833,650	1,801,950	1,774,450	735,950	731,750	731,750	732,250	732,150	736,450	
MAJOR STREET FUND	P																		
	I																		
Annual Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
LOCAL STREET FUND	P																		
	I																		
Annual Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
RECREATION FUND	P	15,000	15,750	16,500	17,250	18,000													
	I	3,100	2,485	1,830	1,127	383													
Annual Total	18,100	18,235	18,330	18,377	18,383	0	0	0	0	0	0	0	0	0	0	0	0	0	
WASTE / RECYCLING FUND	P	10,000	10,500	11,000	11,500	12,000													
	I	2,067	1,657	1,220	752	255													
Annual Total	12,067	12,157	12,220	12,252	12,255	0	0	0	0	0	0	0	0	0	0	0	0	0	
BUILDING FUND	P	5,000	5,250	5,500	5,750	6,000													
	I	1,033	828	610	376	128													
Annual Total	6,033	6,078	6,110	6,126	6,128	0	0	0	0	0	0	0	0	0	0	0	0	0	
EQUIPMENT FUND	P	5,000	5,250	5,500	5,750	6,000													
	I	1,033	828	610	376	128													
Annual Total	6,033	6,078	6,110	6,126	6,128	0	0	0	0	0	0	0	0	0	0	0	0	0	
Principal Total	920,000	984,250	718,500	757,750	817,000	545,000	605,000	1,330,000	1,510,000	1,545,000	1,565,000	1,590,000	605,000	625,000	650,000	670,000	690,000	715,000	
Interest Total	440,897	417,107	283,136	259,393	234,185	212,730	193,868	172,830	339,100	288,650	236,950	184,450	130,950	106,750	81,750	62,250	42,150	21,450	
GENERAL DEBT TOTAL	1,360,897	1,401,357	1,001,636	1,017,143	1,051,185	757,730	798,868	1,502,830	1,849,100	1,833,650	1,801,950	1,774,450	735,950	731,750	731,750	732,250	732,150	736,450	

Payment Source		2012 / 13	2013 / 14	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30
Non-General Debt																			
DDA OPERATING FUND	P	92,149	92,149	220,000	265,000	270,000	280,000	185,000	185,000	190,000	195,000	200,000	205,000	205,000					
	I	9,218	7,951	25,788	70,813	64,838	58,144	50,900	43,500	36,000	28,300	20,400	12,300	4,100					
Annual Total		101,367	100,100	245,788	335,813	334,838	338,144	235,900	228,500	226,000	223,300	220,400	217,300	209,100	0	0	0	0	0
SPECIAL ASSESSMENT FUND	P																		
	I																		
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER / SEWER OPERATING FUND	P	272,140	274,997	226,500	427,250	433,000	425,000	420,000	465,000	265,000	270,000	275,000	210,000	220,000					
	I	51,819	54,777	56,830	114,128	101,383	88,900	74,150	59,600	43,600	33,550	23,400	13,000	4,400					
Annual Total		323,959	329,774	283,330	541,378	534,383	513,900	494,150	524,600	308,600	303,550	298,400	223,000	224,400	0	0	0	0	0
Principal Total		364,289	367,146	446,500	692,250	703,000	705,000	605,000	650,000	455,000	465,000	475,000	415,000	425,000	0	0	0	0	0
Interest Total		61,037	62,727	82,617	184,941	166,220	147,044	125,050	103,100	79,600	61,850	43,800	25,300	8,500	0	0	0	0	0
NON-GENERAL DEBT TOTAL		425,326	429,873	529,117	877,191	869,220	852,044	730,050	753,100	534,600	526,850	518,800	440,300	433,500	0	0	0	0	0
Other Debt																			
LIBRARY DISTRICT	P																		
	I																		
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35TH DISTRICT COURT	P																		
	I																		
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER DEBT TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRINCIPAL GRAND TOTAL		1,284,289	1,351,396	1,165,000	1,450,000	1,520,000	1,250,000	1,210,000	1,980,000	1,965,000	2,010,000	2,040,000	2,005,000	1,030,000	625,000	650,000	670,000	690,000	715,000
INTEREST GRAND TOTAL		501,934	479,835	365,754	444,334	400,405	359,774	318,918	275,930	418,700	350,500	280,750	209,750	139,450	106,750	81,750	62,250	42,150	21,450
ANNUAL GRAND TOTAL		1,786,223	1,831,231	1,530,754	1,894,334	1,920,405	1,609,774	1,528,918	2,255,930	2,383,700	2,360,500	2,320,750	2,214,750	1,169,450	731,750	731,750	732,250	732,150	736,450

* P - PRINCIPAL / I - INTEREST

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

Loan / Contract	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
CAPITAL LEASE - FIRE TRUCK						
Equipment Fund						
Amount: \$405,471 on 9/21/2016	P 249,582					
Terms: 2.7500% for 6 years	I 7,356					
CAPITAL LEASE - VACTOR						
Equipment Fund						
Amount: \$253,114 on 7/24/2017	P 52,464					
Terms: 2.8900% for 5 years	I 1,518					
CAPITAL LEASE - ICE RESURFACER						
Equipment Fund						
Amount: \$116,400 on 9/01/2017	P 17,148	17,723	18,317			
Terms: 3.3500% for 7 years	I 1,782	1,207	614			
INSTALLMENT CONTRACT - PUMPER FIRE TRUCK						
Equipment Fund						
Amount: \$582,357 on 12/15/2019	P 28,065	28,968	29,900	30,862	284,962	
Terms: 3.2100% for 7 years	I 12,958	12,055	11,123	10,161	9,869	
CAPITAL LEASE - SWAPLOADER						
Equipment Fund						
Amount: \$208,000 on 5/18/2020	P 40,360	41,564	42,804	44,082		
Terms: for 5 year	I 5,037	3,833	2,593	1,315		
Principal Total	387,619	88,255	91,021	74,944	284,962	0
Interest Total	28,651	17,095	14,329	11,476	9,869	0
ANNUAL GRAND TOTAL	416,270	105,351	105,351	86,420	294,831	0

* P - PRINCIPAL / I - INTEREST

INSTALLMENT CONTRACT - AERIAL FIRE TRUCK**						
Equipment Fund						
Amount: \$272,932 on 9/22/2015	P 27,730	28,320	28,910	30,090	60,680	0
Terms: 2.5700% for 10 years	I 3,389	2,669	1,933	1,175	394	0
ANNUAL GRAND TOTAL	31,119	30,989	30,843	31,265	61,074	0

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



City of Plymouth

Projected Budget Report



CITY OF PLYMOUTH

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Assumptions made in Multiyear Budgeting

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

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

- COVID-19 Pandemic – The COVID-19 global pandemic created a challenging environment for all businesses, and the City of Plymouth was no exception. It affected every aspect of our lives, from how we work to how we conduct our daily lives at home with our families. The City's primary focus during this unprecedented time has revolved around how to best protect and support its staff, residents and the community in the face of this crisis. Very difficult decisions have had to be made, the long-term effect is still relatively uncertain. The most notable short-term occurrences have affected the City's Recreation Fund and Building Fund, however, as we discussed in previous years, the General Fund is typically impacted in later years.
- Continuing Revenue Shortfalls – While the City has significant flexibility in the Water & Sewer, Recreation and Waste & Recycling Funds to adjust user rates and, in the case of the Waste & Recycling Fund, to also adjust tax rates. The biggest impact of reduced revenues is typically in the General Fund. The City has no flexibility with respect to taxation or any additional revenues to any great extent in the General Fund or in either of the street funds. The General Fund relies most heavily on taxation to support services, and all three funds are also greatly or totally reliant on the state for returns of sales tax and gas & weight taxes to fund services. In addition, the two street funds are heavily controlled by an outdated and cumbersome state accounting system that has historically not recognized differences in operations between local units of government and has not provided for flexibility in properly funding road maintenance costs as they actually exist.
- Capital Outlay Replacements – Although the City was fortunate to gain strong support of the electorate in 1997, 2007 and 2019, when residents voted almost two-to-one in favor of \$34 million in bond issues to support an infrastructure replacement program, maintenance of other aging City facilities and a large complement of expensive equipment, this has placed a significant strain on budgets that lack stable and/or increasing revenue streams.
- Legacy Costs – The City of Plymouth eliminated its defined benefit pension plan to new hires in 1999 and subsequently eliminated it, retiree health care plan, or Other Post-Employment Benefits (OPEB) plan, in favor of a Health Care Savings Plan in 2014. The outstanding liabilities for these plans are \$7,000,747 for the pension plan and \$18,759,008 for the OPEB plan.

THE CITY OF HOMES

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- Outstanding Debt Balances – In addition to the legacy costs, the City has four outstanding bonds totaling \$10,435,000, two of which are tax supported. Additionally, the City has \$923,802 outstanding in equipment loans.

Unfunded Liabilities (Pension and OPEB)

	2018	2019	2020
Pension	\$7,036,564.00	\$7,193,331.00	\$7,056,894.00
OPEB	\$14,995,133.00	\$15,133,046.00	\$18,759,008.00
TOTAL	\$22,031,697.00	\$22,326,377.00	\$25,815,902.00

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
GENERAL FUND REVENUES												
<u>Property Tax Revenues</u>												
101 001 403.000	CURRENT PROPERTY TAX/REAL	5,800,525	5,797,277	6,004,910	6,004,910	5,866,241	6,004,910	6,226,220	6,419,010	6,617,580	6,822,110	7,032,770
101 001 405.000	TAXES RECOVERED BY COUNTY	(20,000)	(12,649)	(20,000)	(20,000)	(17,865)	(20,000)	(20,000)	(20,600)	(21,220)	(21,860)	(22,520)
101 001 406.000	TAXES REINSTATED BY COUNTY	15,000	0	15,000	15,000	0	15,000	15,000	15,000	15,000	15,450	15,000
101 001 408.000	PRIOR YEAR TAX REFUNDS	(5,000)	115	(5,000)	(5,000)	0	(5,000)	(5,000)	(5,150)	(5,280)	(5,470)	(5,660)
101 001 409.000	PERSONAL PROPERTY TAX REPL REVENUE	401,400	401,393	0	0	0	0	0	0	0	0	0
101 001 410.000	PAYMENT IN LIEU OF PROP TAX	37,340	37,339	38,000	38,000	0	38,000	39,000	39,390	40,180	41,390	42,630
101 001 420.000	UNCOLLECTABLE TAXES/REAL-PERS	(2,500)	0	(2,500)	(2,500)	0	(2,500)	(2,500)	(2,450)	(2,470)	(2,490)	(2,510)
101 001 437.000	CURRENT PROP TAX/CFT-IFT	5,980	6,006	5,900	6,000	5,922	5,922	0	0	0	0	0
101 001 445.000	PENALTIES & INTEREST	22,015	21,881	32,000	32,000	(123)	25,000	30,000	57,770	59,560	61,400	63,290
101 001 447.000	PROPERTY TAX ADMINISTRATION FEE	280,520	280,783	298,420	298,420	262,049	298,420	308,700	318,250	328,090	338,230	348,670
Total		6,535,280	6,532,114	6,366,730	6,366,830	6,116,224	6,359,752	6,591,420	6,821,220	7,031,440	7,248,160	7,471,670
<u>License & Permit Revenues</u>												
101 002 476.000	PERMITS/NON-BUSINESS LICENSE	5,000	3,557	5,000	5,000	1,280	5,000	3,600	3,710	3,820	3,930	4,050
101 002 476.100	GOING OUT OF BUSINESS PERMITS	100	0	100	100	0	100	100	100	100	100	100
Total		5,100	3,557	5,100	5,100	1,280	5,100	3,700	3,810	3,920	4,030	4,150
<u>State / Federal Grant Revenues</u>												
101 003 531.000	STATE/FEDERAL GRANTS	1,000	0	1,000	34,189	34,189	150,000	450,000	300,000	1,000	1,000	1,000
101 003 532.000	FEDERAL GRANTS/CDBG	0	0	29,560	29,560	0	29,560	0	0	0	0	0
101 003 532.500	FEDERAL GRANTS/CDBG ADMIN	0	0	0	0	0	0	0	0	0	0	0
101 003 535.000	OTHER GRANTS	0	0	0	234,177	234,177	234,177	0	0	0	0	0
Total		1,000	0	30,560	297,926	268,366	413,737	450,000	300,000	1,000	1,000	1,000
<u>State-Shared Revenues</u>												
101 004 573.000	LOCAL COMMUNITY STABILIZATION	169,100	169,098	118,000	118,000	120,798	120,798	118,000	121,540	125,190	127,070	128,980
101 004 576.100	ST SHARED REV/SALES TAX(CONST)	771,565	810,020	831,857	826,883	275,961	805,813	800,786	824,810	849,550	862,290	875,220
101 004 576.300	EVIP - ECONOMIC VITALITY INCENTIVE PROC	124,440	130,240	134,709	131,965	21,994	131,964	134,165	121,620	121,620	117,970	114,430
101 004 576.350	EVIP - SUPPLEMENTAL	1,233	1,233	0	0	0	0	0	0	0	0	0
101 004 579.000	ST SHARED REV/LIQUOR LICENSE	13,000	14,323	15,000	15,000	0	15,000	15,000	15,150	15,300	15,450	15,600
101 004 580.000	ST SHARED REV/ELECTION REIMB	0	20,517	0	0	0	0	0	0	0	0	0
Total		1,079,338	1,145,431	1,099,566	1,091,848	418,753	1,073,575	1,067,951	1,083,120	1,111,660	1,122,780	1,134,230

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Sales of Services Revenues</u>												
101 005 583.000	CHARGES FOR SVCS/WATER FUND	232,000	232,000	238,960	238,960	119,480	238,960	246,130	253,510	261,120	268,950	277,020
101 005 584.000	CHARGES FOR SVCS/EQUIP FUND	56,280	56,280	57,970	57,970	28,985	57,970	59,710	61,500	63,350	65,250	67,210
101 005 585.000	CHARGES FOR SVCS/SOLID WASTE FUND	169,750	169,750	174,000	174,000	87,000	174,000	179,220	184,600	190,140	195,840	201,720
101 005 585.500	CHARGES FOR SVCS/BUILDING FUND	45,000	45,000	46,350	46,350	23,175	46,350	47,000	48,410	49,860	51,360	52,900
101 005 585.700	CHARGES FOR SVCS/RECREATION FUND	14,600	14,600	15,040	15,040	7,520	15,040	15,040	15,490	15,950	16,430	16,920
101 005 586.000	CHARGES FOR SVCS/LIBRARY	0	0	0	0	0	0	0	0	0	0	0
101 005 587.000	CHARGES FOR SVCS/COURT	1,200	0	0	0	0	0	0	0	0	0	0
101 005 588.000	CHARGES FOR SVCS/DDA-ADMIN	59,670	59,670	61,460	61,460	30,730	61,460	63,300	65,200	67,160	69,170	71,250
101 005 589.000	CHARGES FOR SVCS/DDA-MSD SVCS	130,660	130,660	134,580	134,580	67,290	134,580	138,620	142,780	147,060	151,470	156,010
101 005 589.500	CHARGES FOR SVCS/DDA-PARKING	39,920	39,920	41,120	41,120	20,560	41,120	39,920	41,120	42,350	43,620	44,930
101 005 590.000	CHARGES FOR SVCS/HOUS COMM	20,600	20,600	21,850	21,850	10,925	21,850	21,850	22,510	23,190	23,890	24,610
101 005 590.750	CHARGES FOR SVCS/HOUS P/R FEE	15,450	15,450	16,390	16,390	8,195	16,390	16,390	16,880	17,390	17,910	18,450
101 005 591.000	CHARGES FOR SVCS/OTHER COMM	7,000	3,038	1,000	1,000	0	1,000	3,000	3,090	3,180	3,280	3,380
101 005 592.000	CHARGES FOR SVCS/BROWNFIELD	2,790	2,756	5,390	5,390	0	5,390	16,780	32,810	47,720	48,670	48,850
Total		794,920	789,724	814,110	814,110	403,860	814,110	846,960	887,900	928,470	955,840	983,250
<u>Cemetery Revenues</u>												
101 006 633.000	FOUNDATIONS	10,000	6,760	10,000	10,000	5,355	10,000	10,000	10,300	10,610	10,930	11,260
101 006 634.000	GRAVE OPENINGS & CLOSING	65,000	60,920	65,000	65,000	22,630	65,000	60,000	61,800	63,650	65,560	67,530
101 006 643.000	CEMETERY LOT SALES	45,000	47,225	45,000	45,000	17,287	45,000	45,000	46,350	47,740	49,170	50,650
101 006 644.000	CRYPT SALES	48,000	49,450	30,000	30,000	7,850	30,000	40,000	41,200	42,440	43,710	45,020
101 006 649.000	CEMETERY MISC/TRANSFERS	2,500	2,868	2,500	2,500	1,459	2,500	2,500	1,000	1,000	1,000	1,000
Total		170,500	167,223	152,500	152,500	54,581	152,500	157,500	160,650	165,440	170,370	175,460
<u>Parking Revenues</u>												
101 007 656.000	PARKING FEES/CENTRAL	10,000	18,403	24,000	24,000	6,292	24,000	20,000	20,600	21,220	21,860	22,520
101 007 656.100	PARKING FEES/EAST CENTRAL	180	400	200	400	334	400	200	210	220	230	240
101 007 657.000	PERMIT PARKING	4,500	780	5,000	5,000	2,255	5,000	3,000	3,090	3,180	3,280	3,380
101 007 658.000	PARKING FINES	11,000	10,642	19,000	19,000	4,629	19,000	12,000	12,360	12,730	13,110	13,500
101 007 658.500	PARKING FINES-DDA	29,000	28,991	40,000	40,000	13,872	40,000	30,000	30,900	31,830	32,780	33,760
Total		54,680	59,216	88,200	88,400	27,382	88,400	65,200	67,160	69,180	71,260	73,400

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Other Operating Revenues											
101 008 628.000	POLICE DEPARTMENT REVENUES	5,000	5,949	5,000	5,000	2,391	5,000	5,000	5,150	5,300	5,460	5,620
101 008 628.050	CITY PORTION / OFFENDER REGISTRATION	250	280	250	250	0	250	250	260	270	280	290
101 008 628.200	911 EMERGENCY SYSTEM REVENUES	40,500	48,682	45,000	45,000	12,917	45,000	45,000	46,350	47,740	49,170	50,650
101 008 628.300	ACT 302 TRAINING FUNDS	3,000	2,419	3,000	3,000	840	3,000	3,000	3,300	3,300	3,300	3,300
101 008 628.500	FALSE ALARM FEES	16,000	15,400	16,000	10,000	2,000	10,000	16,000	16,480	16,970	17,480	18,000
101 008 628.600	PBT TEST (BREATHYLIZER)	3,000	235	3,000	3,000	5	3,000	3,000	3,090	3,180	3,280	3,380
101 008 628.700	LLRC FILING FEES	2,210	2,210	2,000	2,000	961	2,000	2,000	2,060	2,120	2,180	2,250
101 008 628.900	BOND PROCESSING FEE	130	130	150	150	0	150	150	0	0	0	0
101 008 630.000	OVERHEAD ON WORK ORDERS	2,050	2,030	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 008 647.000	DISTRICT COURT REVENUE	0	0	8,000	8,000	0	8,000	8,000	100	4,000	5,600	5,000
101 008 647.500	DISTRICT COURT-DUIL REIMB	3,000	1,760	5,500	5,500	0	5,500	5,500	5,670	5,840	6,020	6,200
101 008 647.600	JUROR COMPENSATION RETURNS	225	212	150	150	0	150	150	150	150	150	150
101 008 659.000	ORDINANCE VIOLATIONS/ CITATIONS	0	0	0	0	0	0	0	0	0	0	0
101 008 660.000	TOWING FINES AND FEES	1,500	0	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 008 665.000	INTEREST ON INVESTMENTS	72,000	74,397	50	50	(8,031)	50	50	50	50	50	50
101 008 668.000	ROYALTIES/CABLE TV	220,000	194,674	220,000	200,000	51,495	200,000	220,000	226,600	233,400	240,400	247,610
101 008 668.300	CABLE TV/PEG FEES	32,000	24,753	22,000	22,000	2,000	22,000	22,000	23,100	24,260	25,470	26,740
101 008 668.500	METRO ACT R.O.W. REIMBURSEMENT	31,000	30,512	27,000	27,000	0	27,000	27,000	27,810	28,640	29,500	30,390
101 008 672.219	2019 SIDEWALK SPECIAL ASSMT	54,500	54,173	0	0	0	0	0	0	0	0	0
101 008 672.220	2020 SIDEWALK SPECIAL ASSMT	40,000	30,618	40,000	0	0	0	0	0	0	0	0
101 008 672.221	2021 SIDEWALK SPECIAL ASSMT	0	0	0	40,000	0	40,000	0	0	0	0	0
101 008 672.222	2022 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	40,000	0	0	0	0
101 008 672.223	2023 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	40,000	0	0	0
101 008 672.224	2024 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	40,000	0	0
101 008 672.225	2025 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	40,000	0
101 008 672.226	2026 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	0	40,000
101 008 675.100	CONTRIBUTIONS/ADOPT-A-PARK	0	0	0	0	0	0	0	0	0	0	0
101 008 675.100	CONTRIBUTIONS/OTHER	0	0	0	0	0	0	0	0	0	0	0
101 008 675.102	CONTRIBUTIONS FROM BUD STAB FUND	0	0	0	0	0	0	0	0	0	0	0
101 008 675.226	CONTRIBUTIONS FROM WASTE/REC FD	0	0	0	0	0	0	0	0	0	0	0
101 008 680.000	OTHER INCOME	10,100	11,208	0	13,750	13,728	13,750	10,000	10,000	10,000	10,000	10,000
101 008 680.200	MISCELLANEOUS / FIRE DEPT SHIRT SALES	1,225	1,224	0	0	0	0	0	5,000	5,000	5,000	5,000
101 008 681.000	EXPENSE REIMBURSEMENTS	875	2,188	0	0	75	75	1,000	1,030	1,060	1,090	1,120
101 008 685.000	INSURANCE PROCEEDS	1,000	611	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 008 687.000	PASSPORT PROCESSING FEE	25,000	14,220	25,000	6,250	0	6,250	25,000	25,750	26,520	27,320	28,140
101 008 690.000	REIMBURSEMENT/SPEC ELECTIONS	700	0	700	700	0	700	700	720	740	760	780
101 008 691.000	REIMBURSEMENT/GEOTHERMAL PROJECT	96,580	96,580	96,580	48,290	48,290	48,290	48,290	0	0	0	0
101 008 694.200	INS PREM/RETIRES & OTHERS	(16,000)	(12,847)	(16,000)	(16,000)	(3,290)	(16,000)	(16,000)	(16,480)	(16,970)	(17,480)	(18,000)
101 008 694.300	SPECIAL EVENTS INCOME	180,000	183,447	180,000	180,000	(1,032)	180,000	180,000	185,400	190,960	196,690	202,590
101 008 698.000	SUNDRY (CASH OVER/SHORT)	85	80	50	50	(1)	50	50	50	50	50	50
	Total	825,930	785,085	686,930	607,640	122,349	607,715	649,640	615,250	636,300	655,600	673,250
	GENERAL FUND (OPERATING)											
	REVENUE TOTAL	9,466,748	9,482,350	9,243,696	9,424,354	7,412,795	9,514,889	9,832,371	9,939,110	9,947,410	10,229,640	10,516,410

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 /26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Transfers-In from Other Sources												
101 009 675.650	CONTRIBUTION FR FRINGE FUND	0	0	0	0	0	0	0	0	0	0	0
101 009 675.711	CONTRIBUTION FR CEMETERY FUND	8,000	10,861	10,000	10,000	2,185	10,000	10,000	10,300	10,610	10,930	11,260
101 009 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	150,000	0	282,956	460,948	554,658
101 009 699.100	APPROP OF HEALTH CARE RESERVE	0	0	0	0	0	0	0	0	0	0	0
Total		8,000	10,861	10,000	10,000	2,185	10,000	160,000	10,300	293,566	471,878	565,918
GENERAL FUND												
REVENUE GRAND TOTAL		9,474,748	9,493,211	9,253,696	9,434,354	7,414,980	9,524,889	9,992,371	9,949,410	10,240,976	10,701,518	11,082,328

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
GENERAL FUND - Summary EXPENDITURES												
Administration												
101	CITY COMMISSION	124,110	103,186	116,960	116,960	19,342	116,960	116,100	118,970	122,400	125,950	129,590
172	CITY MANAGER	325,480	296,549	316,880	316,880	134,748	316,880	327,025	339,600	352,630	366,010	379,590
215	CITY CLERK	167,390	166,400	159,000	160,400	75,808	160,400	164,820	164,010	170,530	177,210	183,990
228	MGMT INFORMATION SERVICES	280,695	268,557	280,620	288,620	126,430	288,620	292,925	303,350	314,720	326,530	338,330
253	FINANCE/TREASURY SERVICES	549,005	375,715	463,425	465,425	179,483	465,425	475,560	485,850	503,920	522,440	541,280
257	CITY ASSESSOR SERVICES	86,380	66,793	86,780	91,780	33,406	91,780	86,780	88,600	91,280	94,030	96,860
262	ELECTIONS SERVICES	80,000	44,178	102,320	111,720	40,391	111,720	101,590	105,960	109,410	112,950	116,570
266	CITY ATTORNEY/LEGAL SERVICES	153,000	154,757	128,500	138,500	51,553	138,500	152,500	162,820	167,710	172,750	177,940
268	OTHER GENERAL GOVERNMENT	302,450	260,237	262,300	267,000	83,926	267,000	199,300	255,310	281,470	276,870	293,070
Administration		2,068,510	1,736,371	1,916,785	1,957,285	745,087	1,957,285	1,916,600	2,024,470	2,114,070	2,174,740	2,257,210
Buildings & Grounds												
275	CITY HALL MAINTENANCE	126,040	119,794	116,855	121,480	68,884	121,480	138,015	141,340	145,760	150,330	155,030
276	MSD YARD MAINTENANCE	86,215	73,419	79,455	79,455	22,497	79,455	81,335	89,800	92,860	96,010	99,230
Buildings & Grounds		212,255	193,213	196,310	200,935	91,381	200,935	219,350	231,140	238,620	246,340	254,260
Public Safety												
301	POLICE DEPARTMENT	3,779,550	3,621,198	4,095,695	4,095,695	1,924,163	4,095,695	4,182,870	4,381,430	4,608,450	4,835,590	4,997,920
336	FIRE DEPARTMENT	1,145,130	1,171,599	998,840	1,005,880	447,979	1,005,880	1,065,920	1,161,980	1,228,930	1,295,280	1,341,150
Public Safety		4,924,680	4,792,797	5,094,535	5,101,575	2,372,143	5,101,575	5,248,790	5,543,410	5,837,380	6,130,870	6,339,070
Public Works												
441	MSD ADMINISTRATION	249,105	225,839	260,550	265,850	128,149	265,850	326,020	347,670	361,960	376,580	391,380
448	STREET LIGHTING SERVICES	180,000	183,289	163,000	163,000	77,491	163,000	163,000	167,890	172,930	178,120	183,460
567	CEMETERY MAINTENANCE	157,820	124,744	141,950	142,950	58,861	142,950	154,470	159,900	165,520	171,300	177,170
575	SPECIAL EVENTS	144,710	124,882	174,325	175,825	18,899	184,085	176,310	180,690	186,770	193,010	199,400
580	PARKING SYSTEM	55,800	45,195	41,225	41,225	9,656	41,225	50,480	56,740	58,540	60,400	62,310
590	MISCELLANEOUS MSD SERVICES	3,480	1,731	2,325	2,325	77	2,325	1,970	2,540	2,610	2,680	2,750
Public Works		790,915	705,680	783,375	791,175	293,133	799,435	872,250	915,430	948,330	982,090	1,016,470
Recreation and Culture												
770	PARKS & PUBLIC PROPERTY	163,680	159,285	199,500	199,500	100,853	199,500	209,980	218,460	225,920	233,560	241,370
775	DMS SERVICES-DDA DISTRICT	172,670	172,886	165,200	165,200	68,979	165,200	172,950	167,670	173,600	179,680	185,880
Other		336,350	332,171	364,700	364,700	169,831	364,700	382,930	386,130	399,520	413,240	427,250
Non-Operating												
900	CAPITAL OUTLAY	155,175	65,181	257,500	414,850	64,972	414,850	311,500	110,000	110,000	110,000	102,000
905	DEBT SERVICE	30,810	28,515	31,234	31,234	28,864	31,234	31,234	31,119	30,989	30,843	31,265
965	TRANSFERS OUT TO OTHER SOURCES	956,053	655,935	609,257	572,600	378,138	739,643	1,009,717	707,711	562,068	613,395	654,803
Non-Operating		1,142,038	749,631	897,991	1,018,684	471,973	1,185,727	1,352,451	848,830	703,056	754,238	788,068
GENERAL FUND - Summary EXPENDITURE GRAND TOTAL		9,474,748	8,509,863	9,253,696	9,434,354	4,143,548	9,609,657	9,992,371	9,949,410	10,240,976	10,701,518	11,082,328

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
GENERAL FUND - Detail EXPENDITURES												
City Commission Expenditures												
101 101 706.000	SALARY & WAGES/FULL TIME	4,450	3,829	4,450	4,450	2,092	4,450	4,450	4,500	4,500	4,500	4,500
101 101 707.000	SALARY & WAGES/TEMP-SEASONAL	1,210	223	1,210	1,210	0	1,210	1,250	1,290	1,330	1,370	1,410
101 101 709.000	SALARY & WAGES/OVERTIME	300	0	300	300	0	300	100	0	0	0	0
101 101 721.000	FRINGE BENEFITS	450	312	450	450	160	450	450	420	430	440	450
101 101 727.000	OFFICE SUPPLIES	100	0	100	100	0	100	100	100	100	100	100
101 101 728.000	POSTAGE	500	441	500	500	0	500	550	570	590	610	630
101 101 740.000	OPERATING SUPPLIES	7,000	7,470	1,800	1,800	(661)	1,800	1,500	1,550	1,600	1,650	1,700
101 101 818.000	CONTRACTUAL SERVICES	34,000	12,990	36,000	36,000	10,358	36,000	36,000	37,080	38,190	39,340	40,520
101 101 818.211	CONT SVCS/AUDITING	32,000	32,000	36,000	36,000	0	36,000	36,000	37,080	38,190	39,340	40,520
101 101 818.410	CONT SVCS/ADVERTISING PROMO	500	0	500	500	0	500	500	520	540	560	580
101 101 850.000	COMMUNICATIONS	300	0	300	300	0	300	300	310	320	330	340
101 101 864.000	CONFERENCES & MEETINGS	2,000	1,196	4,500	4,500	0	4,500	4,500	4,640	4,780	4,920	5,070
101 101 865.000	PUBLIC RELATIONS EXPENSE	5,500	3,995	5,500	5,500	305	5,500	5,000	5,150	5,300	5,460	5,620
101 101 900.000	PRINTING & PUBLISHING	7,000	8,365	3,500	3,500	801	3,500	3,000	3,090	3,180	3,280	3,380
101 101 940.000	EQUIPMENT RENTAL - FORCE ACCT	300	0	350	350	0	350	400	0	0	0	0
101 101 956.000	MISCELLANEOUS	10,000	15,309	1,000	1,000	18	1,000	1,000	1,030	1,060	1,090	1,120
101 101 957.000	TRAINING EXPENSES	8,000	7,964	8,500	8,500	0	8,500	8,500	8,760	9,020	9,290	9,570
101 101 958.000	MEMBERSHIPS & DUES	10,500	9,092	12,000	12,000	6,270	12,000	12,500	12,880	13,270	13,670	14,080
Total		124,110	103,186	116,960	116,960	19,342	116,960	116,100	118,970	122,400	125,950	129,590
City Manager Expenditures												
101 172 706.000	SALARY & WAGES/FULL TIME	183,000	179,070	183,000	183,000	65,481	183,000	186,750	192,350	198,120	204,060	210,180
101 172 706.050	SALARY & WAGES/PART TIME	11,770	0	11,770	11,770	19,228	11,770	9,800	10,090	10,390	10,700	11,020
101 172 706.100	SALARY & WAGES/SICK	5,140	8,084	5,140	5,140	5,097	5,140	5,250	5,410	5,570	5,740	5,910
101 172 706.150	SALARY & WAGES/IN-LIEU HEALTH	1,860	0	1,860	1,860	0	1,860	2,250	2,320	2,390	2,460	2,530
101 172 706.300	SALARY & WAGES/LONGEVITY	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,500	1,550	1,600	1,650
101 172 706.600	SALARY & WAGES/VACATION PAYOFF	4,570	4,566	4,570	4,570	2,497	4,570	4,675	4,820	4,960	5,110	5,260
101 172 707.000	SALARY & WAGES/TEMP-SEASONAL	13,000	12,965	4,800	4,800	(2,000)	4,800	4,800	4,940	5,090	5,240	5,400
101 172 709.000	SALARY & WAGES/OVERTIME	750	723	200	200	0	200	200	210	220	230	240
101 172 721.000	FRINGE BENEFITS	63,270	55,582	63,270	63,270	28,167	63,270	63,200	65,100	67,050	69,060	71,130
101 172 721.500	POST RETIREMENT BENEFITS	17,770	22,064	17,770	17,770	10,153	17,770	26,850	30,350	34,110	37,930	41,660
101 172 727.000	OFFICE SUPPLIES	400	0	400	400	0	400	400	410	420	430	440
101 172 728.000	POSTAGE	250	91	250	250	20	250	200	210	220	230	240
101 172 740.000	OPERATING SUPPLIES	5,400	6,313	5,000	5,000	2,115	5,000	5,000	5,150	5,300	5,460	5,620
101 172 818.000	CONTRACTUAL SERVICES	1,800	120	2,000	2,000	650	2,000	2,000	2,060	2,120	2,180	2,250
101 172 850.000	COMMUNICATIONS	2,600	958	2,800	2,800	799	2,800	2,200	2,270	2,340	2,410	2,480
101 172 860.000	TRANSPORTATION	1,000	605	1,000	1,000	0	1,000	800	820	840	870	900
101 172 864.000	CONFERENCES & MEETINGS	2,100	0	2,100	2,100	195	2,100	2,100	2,160	2,220	2,290	2,360
101 172 900.000	PRINTING & PUBLISHING	800	206	800	800	36	800	700	720	740	760	780
101 172 925.000	SUBSCRIPTIONS & PUBLICATIONS	200	129	250	250	0	250	250	260	270	280	290
101 172 930.000	REPAIRS & MAINTENANCE	300	0	400	400	0	400	400	410	420	430	440
101 172 940.000	EQUIPMENT RENTAL - FORCE ACCT	800	680	900	900	170	900	900	520	540	560	580
101 172 956.000	MISCELLANEOUS	1,600	1,730	1,600	1,600	1,046	1,600	1,800	1,850	1,910	1,970	2,030
101 172 957.000	TRAINING EXPENSE	5,000	579	5,000	5,000	0	5,000	4,500	4,640	4,780	4,920	5,070
101 172 958.000	MEMBERSHIPS & DUES	1,100	1,083	1,000	1,000	95	1,000	1,000	1,030	1,060	1,090	1,120
Total		325,480	296,549	316,880	316,880	134,748	316,880	327,025	339,600	352,630	366,010	379,580

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
City Clerk Expenditures												
101 215 706.000	SALARY & WAGES/FULL TIME	76,320	80,066	70,715	70,715	41,633	70,715	74,430	76,660	78,960	81,330	83,770
101 215 706.050	SALARY & WAGES/PART TIME	5,880	4,956	6,000	6,000	0	6,000	6,000	6,180	6,370	6,560	6,760
101 215 706.100	SALARY & WAGES/SICK	2,920	3,655	3,000	3,000	0	3,000	3,130	3,220	3,320	3,420	3,520
101 215 706.300	SALARY & WAGES/LONGEVITY	1,000	1,000	1,000	1,000	1,000	1,000	850	1,000	1,000	1,000	1,000
101 215 706.600	SALARY & WAGES/VACATION	2,590	2,436	2,650	2,650	0	2,650	2,780	2,860	2,950	3,040	3,130
101 215 707.000	SALARY & WAGES/TEMP-SEASONAL	2,000	593	500	600	582	600	0	0	0	0	0
101 215 709.000	SALARY & WAGES/OVERTIME	520	446	550	800	735	800	530	550	570	590	610
101 215 721.000	FRINGE BENEFITS	40,150	39,021	41,550	41,550	21,163	41,550	40,720	41,940	43,200	44,500	45,840
101 215 721.500	POST RETIREMENT BENEFITS	11,600	19,371	13,300	13,300	6,147	13,300	15,180	17,160	19,280	21,440	23,550
101 215 725.500	MEAL ALLOWANCE	25	24	100	100	24	100	100	100	100	100	100
101 215 727.000	OFFICE SUPPLIES	200	162	200	200	0	200	200	210	220	230	240
101 215 728.000	POSTAGE	2,775	225	500	500	0	500	500	520	540	560	580
101 215 740.000	OPERATING SUPPLIES	2,500	1,808	2,000	2,000	441	2,000	2,000	2,060	2,120	2,180	2,250
101 215 818.000	CONTRACTUAL SERVICES	4,790	990	4,790	4,790	1,155	4,790	4,000	4,120	4,240	4,370	4,500
101 215 860.000	TRANSPORTATION	250	75	250	250	122	250	250	260	270	280	290
101 215 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0
101 215 900.000	PRINTING & PUBLISHING	2,500	2,187	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
101 215 925.000	SUBSCRIPTIONS & PUBLICATIONS	750	199	200	200	0	200	200	210	220	230	240
101 215 940.000	EQUIPMENT RENTAL - FORCE ACCT	7,500	7,268	7,725	7,725	2,043	7,725	7,700	520	540	560	580
101 215 956.000	MISCELLANEOUS	20	10	50	1,100	1,090	1,100	2,000	2,060	2,120	2,180	2,250
101 215 957.000	TRAINING EXPENSE	1,500	446	1,500	1,500	(446)	1,500	1,500	1,550	1,600	1,650	1,700
101 215 958.000	MEMBERSHIPS & DUES	1,600	1,501	420	420	120	420	750	770	790	810	830
Total		167,390	166,400	159,000	160,400	75,808	160,400	164,820	164,010	170,530	177,210	183,990
Mgmt Information Services Expenditures												
101 228 706.000	SALARY & WAGES/FULL TIME	109,420	107,023	109,420	109,420	54,240	109,420	111,600	114,950	118,400	121,950	125,610
101 228 706.100	SALARY & WAGES/SICK	4,600	4,903	4,600	4,600	0	4,600	4,700	4,840	4,990	5,140	5,290
101 228 706.300	SALARY & WAGES/LONGEVITY	1,000	1,000	1,000	1,000	1,000	1,000	1,000	750	800	1,000	1,000
101 228 706.600	SALARY & WAGES/VACATION	4,090	4,086	4,090	4,090	0	4,090	4,175	4,300	4,430	4,560	4,700
101 228 721.000	FRINGE BENEFITS	53,410	45,396	53,410	53,410	22,955	53,410	53,050	54,640	56,280	57,970	59,710
101 228 721.500	POST RETIREMENT BENEFITS	15,100	20,993	15,100	15,100	8,464	15,100	21,050	23,800	26,750	29,740	32,660
101 228 727.000	OFFICE SUPPLIES	150	0	150	150	0	150	150	150	150	150	150
101 228 728.000	POSTAGE	125	33	150	150	0	150	100	100	100	100	100
101 228 740.000	OPERATING SUPPLIES	4,500	5,029	3,500	3,500	2,058	3,500	4,000	4,120	4,240	4,370	4,500
101 228 750.000	OPERATING SUPPLIES/SOFTWARE	42,000	43,092	36,000	44,000	26,470	44,000	38,000	39,140	40,310	41,520	42,770
101 228 818.000	CONTRACTUAL SERVICES	37,000	36,134	40,000	40,000	10,935	40,000	42,000	43,260	44,560	45,900	47,280
101 228 850.000	COMMUNICATIONS	100	0	250	250	0	250	200	210	220	230	240
101 228 860.000	TRANSPORTATION	300	61	350	350	0	350	300	310	320	330	340
101 228 864.000	CONFERENCES & MEETINGS	1,000	0	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 228 940.000	EQUIPMENT RENTAL - FORCE ACCT	400	280	450	450	62	450	450	260	270	280	290
101 228 956.000	MISCELLANEOUS	150	90	250	250	0	250	250	260	270	280	290
101 228 957.000	TRAINING EXPENSE	7,000	229	10,000	10,000	195	10,000	10,000	10,300	10,610	10,930	11,260
101 228 958.000	MEMBERSHIPS & DUES	350	239	400	400	50	400	400	410	420	430	440
Total		280,695	268,557	280,620	288,620	126,430	288,620	292,925	303,350	314,720	326,530	338,330

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Finance/Treasury Services Expenditures												
101 253 706.000	SALARY & WAGES/FULL TIME	200,000	111,704	116,525	116,525	57,265	116,525	120,880	124,510	128,250	132,100	136,060
101 253 706.050	SALARY & WAGES/PART TIME	68,470	59,387	73,800	73,800	23,647	73,800	81,160	83,590	86,100	88,680	91,340
101 253 706.100	SALARY & WAGES/SICK	8,950	3,248	5,000	5,000	0	5,000	5,150	5,300	5,460	5,620	5,790
101 253 706.300	SALARY & WAGES/LONGEVITY	425	425	500	500	450	500	500	1,950	2,080	2,200	2,330
101 253 706.600	SALARY & WAGES/VACATION	10,510	0	4,150	4,150	0	4,150	4,290	4,420	4,550	4,690	4,830
101 253 707.000	SALARY & WAGES/TEMP-SEASONAL	65,000	66,306	75,200	75,200	29,881	75,200	75,200	77,460	79,780	82,170	84,640
101 253 709.000	SALARY & WAGES/OVERTIME	220	200	500	500	0	500	420	430	440	450	460
101 253 721.000	FRINGE BENEFITS	100,000	64,137	120,400	120,400	38,138	120,400	117,700	121,230	124,870	128,620	132,480
101 253 721.500	POST RETIREMENT BENEFITS	46,430	22,775	29,400	29,400	13,898	29,400	32,310	36,530	41,060	45,660	50,150
101 253 725.500	MEAL ALLOWANCE	150	16	150	150	0	150	150	150	150	150	150
101 253 727.000	OFFICE SUPPLIES	2,500	2,471	3,000	3,000	1,033	3,000	3,000	3,090	3,180	3,280	3,380
101 253 728.000	POSTAGE	6,000	7,211	6,000	6,000	2,183	6,000	6,000	6,180	6,370	6,560	6,760
101 253 740.000	OPERATING SUPPLIES	3,750	2,603	3,750	3,750	477	3,750	3,750	3,860	3,980	4,100	4,220
101 253 818.000	CONTRACTUAL SERVICES	3,500	3,286	3,500	5,000	4,549	5,000	3,500	3,610	3,720	3,830	3,940
101 253 818.213	CONT SRVC/ASSESSING	0	0	0	0	0	0	0	0	0	0	0
101 253 818.214	CONT SRVC/ASSG-SPEC PROJ	0	0	0	0	0	0	0	0	0	0	0
101 253 850.000	COMMUNICATIONS	850	832	850	850	230	850	850	880	910	940	970
101 253 860.000	TRANSPORTATION	1,000	878	1,000	1,000	8	1,000	1,000	1,030	1,060	1,090	1,120
101 253 864.000	CONFERENCES & MEETINGS	2,750	1,477	1,400	1,400	0	1,400	1,400	1,440	1,480	1,520	1,570
101 253 865.000	PUBLIC RELATIONS EVENTS	2,250	2,222	1,250	1,250	510	1,250	1,250	1,290	1,330	1,370	1,410
101 253 900.000	PRINTING & PUBLISHING	3,000	3,437	3,000	3,500	2,211	3,500	3,000	3,090	3,180	3,280	3,380
101 253 925.000	SUBSCRIPTIONS & PUBLICATIONS	0	79	100	100	0	100	100	100	100	100	100
101 253 930.000	REPAIRS & MAINTENANCE	100	0	100	100	0	100	100	100	100	100	100
101 253 938.000	EQUIPMENT LEASE EXPENSE	150	0	150	150	0	150	150	150	150	150	150
101 253 940.000	EQUIPMENT RENTAL - FORCE ACCT	20,000	20,600	10,600	10,600	5,150	10,600	10,600	2,270	2,340	2,410	2,480
101 253 956.000	MISCELLANEOUS	0	0	100	100	0	100	100	100	100	100	100
101 253 957.000	TRAINING EXPENSE	2,000	1,568	2,000	2,000	(550)	2,000	2,000	2,060	2,120	2,180	2,250
101 253 958.000	MEMBERSHIPS & DUES	1,000	854	1,000	1,000	404	1,000	1,000	1,030	1,060	1,090	1,120
Total		549,005	375,715	463,425	465,425	179,483	465,425	475,560	485,850	503,920	522,440	541,280
City Assessor Expenditures												
101 257 725.000	EMPLOYEE TESTING & LICENSING	180	0	180	180	0	180	180	200	220	240	260
101 257 727.000	OFFICE SUPPLIES	2,500	39	2,500	2,500	0	2,500	2,500	2,580	2,660	2,740	2,820
101 257 728.000	POSTAGE	4,000	93	8,000	8,000	76	8,000	8,000	8,240	8,490	8,740	9,000
101 257 818.000	CONTRACTUAL SERVICES	1,500	0	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 257 818.213	CONT SRVC/ASSESSING	63,500	64,755	60,000	65,000	32,578	65,000	60,000	61,800	63,650	65,560	67,530
101 257 860.000	TRANSPORTATION	850	0	850	850	0	850	850	880	910	940	970
101 257 864.000	CONFERENCES & MEETINGS	3,250	0	3,250	3,250	0	3,250	3,250	3,350	3,450	3,550	3,660
101 257 900.000	PRINTING & PUBLISHING	4,000	326	4,000	4,000	0	4,000	4,000	4,120	4,240	4,370	4,500
101 257 925.000	SUBSCRIPTIONS & PUBLICATIONS	1,600	1,504	1,500	1,500	752	1,500	1,500	1,550	1,600	1,650	1,700
101 257 940.000	EQUIPMENT RENTAL - FORCE ACCT	3,000	0	3,000	3,000	0	3,000	3,000	2,270	2,340	2,410	2,480
101 257 957.000	TRAINING EXPENSE	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 257 958.000	MEMBERSHIPS & DUES	1,000	75	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
Total		86,380	66,793	86,780	91,780	33,406	91,780	86,780	88,600	91,280	94,030	96,860

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Elections Services Expenditures</u>												
101 262 706.000	SALARY & WAGES/FULL TIME	12,240	1,553	12,500	12,500	1,394	12,500	13,140	13,530	13,940	14,360	14,790
101 262 706.050	SALARY & WAGES/PART TIME	15,000	4,471	30,000	30,000	3,716	30,000	23,980	24,700	25,440	26,200	26,990
101 262 706.100	SALARY & WAGES/SICK	520	0	525	525	0	525	560	580	600	620	640
101 262 706.300	SALARY & WAGES/LONGEVITY	150	0	0	0	0	0	150	1,000	1,000	1,000	1,000
101 262 706.600	SALARY & WAGES/VACATION	460	0	475	475	0	475	490	500	520	540	560
101 262 706.860	SALARY & WAGES/AUTO ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 262 707.000	SALARY & WAGES/TEMP-SEASONAL	15,000	11,901	22,000	22,000	17,181	22,000	22,000	22,660	23,340	24,040	24,760
101 262 709.000	SALARY & WAGES/OVERTIME	3,150	3,130	2,100	6,000	5,756	6,000	2,100	2,160	2,220	2,290	2,360
101 262 721.000	FRINGE BENEFITS	8,000	708	11,100	11,100	2,961	11,100	10,940	11,270	11,610	11,960	12,320
101 262 721.500	POST RETIREMENT BENEFITS	1,960	0	2,350	2,350	1,085	2,350	2,680	3,030	3,400	3,780	4,150
101 262 725.500	MEAL ALLOWANCE	75	16	100	100	70	100	100	100	100	100	100
101 262 727.000	OFFICE SUPPLIES	100	84	100	100	0	100	100	100	100	100	100
101 262 728.000	POSTAGE	2,650	2,856	2,800	2,800	812	2,800	2,800	2,880	2,970	3,060	3,150
101 262 740.000	OPERATING SUPPLIES	2,500	1,225	1,000	6,500	6,505	6,500	1,000	1,030	1,060	1,090	1,120
101 262 818.000	CONTRACTUAL SERVICES	11,170	7,272	11,170	11,170	3,948	11,170	12,000	12,360	12,730	13,110	13,500
101 262 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0
101 262 860.000	TRANSPORTATION	250	61	250	250	46	250	250	260	270	280	290
101 262 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0
101 262 900.000	PRINTING & PUBLISHING	4,000	10,407	3,000	3,000	(2,433)	3,000	6,000	6,180	6,370	6,560	6,760
101 262 925.000	SUBSCRIPTIONS & PUBLICATIONS	225	219	250	250	0	250	250	260	270	280	290
101 262 930.000	REPAIRS & MAINTENANCE	300	105	300	300	0	300	300	310	320	330	340
101 262 940.000	EQUIPMENT RENTAL - FORCE ACCT	300	0	300	300	0	300	300	520	540	560	580
101 262 956.000	MISCELLANEOUS	200	171	200	200	0	200	200	210	220	230	240
101 262 957.000	TRAINING EXPENSE	1,500	0	1,500	1,500	(650)	1,500	1,500	1,550	1,600	1,650	1,700
101 262 958.000	MEMBERSHIPS & DUES	250	0	300	300	0	300	750	770	790	810	830
Total		80,000	44,178	102,320	111,720	40,391	111,720	101,590	105,960	109,410	112,950	116,570
<u>City Attorney Expenditures</u>												
101 266 818.100	CONT SRVC/ RETAINER	40,000	37,200	42,000	42,000	12,400	42,000	44,000	45,320	46,680	48,080	49,520
101 266 818.110	CONT SRVC/ PROSECUTION RETAINER	46,000	45,672	48,000	48,000	22,216	48,000	52,000	53,560	55,170	56,830	58,530
101 266 818.150	CONT SVCS/ SPECIAL PROJECTS	40,000	48,790	20,000	30,000	14,316	30,000	38,000	39,140	40,310	41,520	42,770
101 266 818.165	CONT SVCS/ CITY ATTY-BROWNFIELD	4,500	700	4,500	4,500	0	4,500	4,000	4,120	4,240	4,370	4,500
101 266 818.170	CONT SVCS/ PROPERTY TAX APPEALS	18,000	18,990	10,000	10,000	2,621	10,000	9,000	15,000	15,450	15,910	16,390
101 266 818.200	CONT SRVC/ LABOR ATTORNEY	3,500	3,406	3,000	3,000	0	3,000	4,500	4,640	4,780	4,920	5,070
101 266 900.000	PRINTING & PUBLISHING	500	0	500	500	0	500	500	520	540	560	580
101 266 956.000	MISCELLANEOUS	500	0	500	500	0	500	500	520	540	560	580
Total		153,000	154,757	128,500	138,500	51,553	138,500	152,500	162,820	167,710	172,750	177,940

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Other General Government Expenditures												
101 268 721.000	FRINGE BENEFITS	4,100	0	4,500	4,500	0	4,500	4,500	4,640	4,780	4,920	5,070
101 268 721.200	CONTRIBUTION TO HEALTH CARE RESERVE	0	4,010	50,000	50,000	0	50,000	0	20,000	20,000	20,000	20,000
101 268 724.000	MERS ACTUARIAL EVALUATIONS	8,000	0	9,500	11,200	0	11,200	10,000	10,300	20,610	0	0
101 268 725.000	EMPLOYEE TESTING & LICENSING	2,700	0	3,500	3,500	300	3,500	3,500	3,610	3,720	3,830	3,940
101 268 727.000	OFFICE SUPPLIES	2,000	0	2,500	2,500	0	2,500	2,500	2,580	2,660	2,740	2,820
101 268 728.000	POSTAGE	11,000	13,540	12,500	12,500	3,000	12,500	12,880	12,880	13,270	13,670	14,080
101 268 740.000	OPERATING SUPPLIES	4,100	3,943	4,300	4,300	2,938	4,300	6,000	6,180	6,370	6,560	6,760
101 268 818.000	CONTRACTUAL SERVICES	17,000	19,050	12,000	15,000	12,761	15,000	16,000	16,480	16,970	17,480	18,000
101 268 818.900	CONT SRVC/BANK ANALYSIS FEES	2,000	0	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
101 268 850.000	COMMUNICATIONS	10,000	6,945	14,000	14,000	12,159	14,000	22,000	22,660	23,340	24,040	24,760
101 268 865.000	PUBLIC RELATIONS EVENTS	1,000	0	1,000	1,000	44	1,000	800	820	840	870	900
101 268 900.000	PRINTING & PUBLISHING	550	65	1,000	1,000	446	1,000	1,000	1,030	1,060	1,090	1,120
101 268 910.000	INSURANCE & BONDS	95,000	95,000	95,000	95,000	47,500	95,000	95,000	97,850	100,790	103,810	106,920
101 268 922.000	REIMBURSEMENT / DC G2G REVENUE	0	0	0	0	0	0	0	30,000	40,000	50,000	60,000
101 268 930.000	REPAIRS & MAINTENANCE	6,000	0	6,000	6,000	0	6,000	5,000	5,150	5,300	5,460	5,620
101 268 938.000	EQUIPMENT LEASE EXPENSE	6,000	6,357	6,500	6,500	2,778	6,500	6,500	6,700	6,900	7,110	7,320
101 268 940.000	EQUIPMENT RENTAL - FORCE ACCT	25,000	8,000	28,000	28,000	2,000	28,000	2,500	2,580	2,660	2,740	2,820
101 268 940.100	EQUIPMENT RENTAL - SUPPLEMENTAL	100,000	100,000	0	0	0	0	0	0	0	0	0
101 268 956.000	MISCELLANEOUS	1,000	707	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 268 957.000	TRAINING	3,000	2,620	5,000	5,000	0	5,000	4,500	4,640	4,780	4,920	5,070
101 268 963.000	BAD DEBT EXPENSE/BANKRUPTCY	2,000	0	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
101 268 964.000	PRIOR YEAR TAX REFUNDS	2,000	0	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
Total		302,450	260,237	262,300	267,000	83,926	267,000	199,300	255,310	281,470	276,870	293,070
City Hall Maintenance Expenditures												
101 275 706.000	SALARY & WAGES/FULL TIME	9,000	8,277	4,350	7,350	4,032	7,350	4,190	4,320	4,450	4,580	4,720
101 275 706.100	SALARY & WAGES/SICK	190	0	175	175	0	175	170	180	190	200	210
101 275 706.150	SALARY & WAGES/IN-LIEU HEALTH	30	0	0	0	0	0	0	0	0	0	0
101 275 706.300	SALARY & WAGES/LONGEVITY	40	0	50	50	0	50	20	20	20	20	20
101 275 706.350	SALARY & WAGES/PAGER PAY	90	37	100	100	0	100	90	90	90	90	90
101 275 706.550	SALARY & WAGES/WATER LICENSE BONUS	60	55	55	55	55	55	55	60	60	60	60
101 275 706.600	SALARY & WAGES/VACATION	190	0	175	175	0	175	170	180	190	200	210
101 275 707.000	SALARY & WAGES/TEMP-SEASONAL	2,740	3,052	1,375	3,000	1,531	3,000	1,550	1,600	1,650	1,700	1,750
101 275 709.000	SALARY & WAGES/OVERTIME	240	179	275	275	0	275	270	280	290	300	310
101 275 721.000	FRINGE BENEFITS	4,130	2,913	2,875	2,875	2,259	2,875	2,650	2,730	2,810	2,890	2,980
101 275 721.500	POST RETIREMENT BENEFITS	1,580	812	1,675	1,675	787	1,675	1,850	2,090	2,340	2,600	2,850
101 275 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 275 740.000	OPERATING SUPPLIES	7,000	7,058	5,000	5,000	3,944	5,000	9,000	9,270	9,550	9,840	10,140
101 275 818.000	CONTRACTUAL SERVICES	60,000	61,413	60,000	60,000	45,129	60,000	76,500	78,800	81,160	83,590	86,100
101 275 850.000	COMMUNICATIONS	3,750	4,078	3,250	3,250	1,065	3,250	4,000	4,120	4,240	4,370	4,500
101 275 920.000	PUBLIC UTILITIES	25,000	19,073	25,000	25,000	6,576	25,000	25,000	25,750	26,520	27,320	28,140
101 275 930.000	REPAIRS & MAINTENANCE	7,000	6,049	7,500	7,500	1,802	7,500	7,500	7,730	7,960	8,200	8,450
101 275 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,000	6,800	5,000	5,000	1,705	5,000	5,000	4,120	4,240	4,370	4,500
Total		126,040	119,794	116,855	121,480	68,884	121,480	138,015	141,340	145,760	150,330	155,030

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	<u>MSD Yard Maintenance Expenditures</u>											
101 276 706.000	SALARY & WAGES/FULL TIME	10,000	9,647	8,400	8,400	1,399	8,400	8,090	8,330	8,580	8,840	9,110
101 276 706.100	SALARY & WAGES/SICK	230	0	325	325	0	325	320	330	340	350	360
101 276 706.150	SALARY & WAGES/IN-LIEU HEALTH	30	0	0	0	0	0	0	0	0	0	0
101 276 706.300	SALARY & WAGES/LONGEVITY	60	0	75	75	0	75	30	30	30	30	30
101 276 706.350	SALARY & WAGES/PAGER PAY	110	38	175	175	0	175	160	160	160	160	160
101 276 706.550	SALARY & WAGES/WATER LICENSE BONUS	55	55	55	55	55	55	55	60	60	60	60
101 276 706.600	SALARY & WAGES/VACATION	230	0	325	325	0	325	320	330	340	350	360
101 276 707.000	SALARY & WAGES/TEMP-SEASONAL	5,000	5,668	2,825	2,825	2,027	2,825	3,180	3,280	3,380	3,480	3,580
101 276 709.000	SALARY & WAGES/OVERTIME	10	0	25	25	0	25	10	10	10	10	10
101 276 721.000	FRINGE BENEFITS	5,190	3,503	5,525	5,525	1,173	5,525	5,110	5,260	5,420	5,580	5,750
101 276 721.500	POST RETIREMENT BENEFITS	2,000	992	3,225	3,225	1,520	3,225	3,560	4,020	4,510	5,010	5,500
101 276 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 276 740.000	OPERATING SUPPLIES	10,700	10,543	5,000	5,000	2,272	5,000	10,000	10,300	10,610	10,930	11,260
101 276 818.000	CONTRACTUAL SERVICES	17,000	12,425	17,000	17,000	4,942	17,000	17,000	17,510	18,040	18,580	19,140
101 276 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0
101 276 920.000	PUBLIC UTILITIES	25,000	26,100	25,000	25,000	8,150	25,000	25,000	25,750	26,520	27,320	28,140
101 276 930.000	REPAIRS & MAINTENANCE	7,500	3,427	7,500	7,500	953	7,500	7,500	7,730	7,960	8,200	8,450
101 276 940.000	EQUIPMENT RENTAL - FORCE ACCT	3,000	963	4,000	4,000	6	4,000	1,000	6,700	6,900	7,110	7,320
101 276 956.000	MISCELLANEOUS	100	57	0	0	0	0	0	0	0	0	0
	Total	86,215	73,419	79,455	79,455	22,497	79,455	81,335	89,800	92,860	96,010	99,230

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Police Department Expenditures												
101 301 706.000	SALARY & WAGES/FULL TIME	1,417,640	1,394,872	1,416,825	1,416,825	720,816	1,416,825	1,437,100	1,480,210	1,524,620	1,570,360	1,617,470
101 301 706.050	SALARY & WAGES/PART TIME	42,500	45,203	54,900	54,900	34,173	54,900	54,900	56,550	58,250	60,000	61,800
101 301 706.100	SALARY & WAGES/SICK	54,730	51,353	55,400	55,400	0	55,400	55,825	57,500	59,230	61,010	62,840
101 301 706.150	SALARY & WAGES/IN-LIEU HEALTH	1,860	0	2,000	2,000	0	2,000	0	0	0	0	0
101 301 706.200	SALARY & WAGES/HOLIDAY PAY	60,210	56,542	60,150	60,150	58,925	60,150	61,025	62,860	64,750	66,690	68,690
101 301 706.300	SALARY & WAGES/LONGEVITY	9,000	8,600	9,500	9,500	9,288	9,500	9,500	7,550	8,000	8,700	9,450
101 301 706.400	SALARY & WAGES/UNIFORM ALLOW	7,980	8,925	10,250	10,250	7,448	10,250	10,250	10,560	10,880	11,210	11,550
101 301 706.600	SALARY & WAGES/VACATION	12,890	3,626	13,000	13,000	0	13,000	13,025	13,420	13,820	14,230	14,660
101 301 706.900	SALARY & WAGES/DEBRIEF PAY	9,790	1,973	11,850	11,850	3,842	11,850	11,850	12,210	12,580	12,960	13,350
101 301 707.000	SALARY & WAGES/TEMP-SEASONAL	11,480	3,318	37,450	37,450	922	37,450	37,450	38,570	39,730	40,920	42,150
101 301 709.000	SALARY & WAGES/OVERTIME	70,000	43,616	112,250	112,250	40,364	112,250	113,650	117,060	120,570	124,190	127,920
101 301 709.100	SALARY & WAGES/OT-TRAINING	4,000	4,268	4,000	4,000	1,557	4,000	4,000	4,120	4,240	4,370	4,500
101 301 721.000	FRINGE BENEFITS	647,060	593,911	698,500	698,500	362,920	698,500	673,275	693,470	714,270	735,700	757,770
101 301 721.500	POST RETIREMENT BENEFITS	854,680	820,993	993,050	993,050	432,651	993,050	1,033,555	1,161,760	1,291,950	1,419,090	1,478,410
101 301 725.000	EMPLOYEE TESTING & LICENSING	5,460	0	5,620	5,620	0	5,620	5,790	5,960	6,140	6,320	6,510
101 301 725.500	MEAL ALLOWANCE	100	7	100	100	0	100	100	100	100	100	100
101 301 727.000	OFFICE SUPPLIES	2,250	1,490	2,320	2,320	385	2,320	2,390	2,460	2,530	2,610	2,690
101 301 728.000	POSTAGE	2,500	174	2,500	2,500	938	2,500	2,580	2,660	2,740	2,820	2,900
101 301 740.000	OPERATING SUPPLIES	8,450	7,237	8,700	8,700	3,508	8,700	8,960	9,230	9,510	9,800	10,090
101 301 740.400	UNIFORMS	5,460	4,750	5,620	5,620	768	5,620	5,790	5,960	6,140	6,320	6,510
101 301 740.700	SAFETY GEAR	3,000	2,564	3,090	3,090	605	3,090	3,180	3,280	3,380	3,480	3,580
101 301 810.000	TOWING CHARGES	3,000	825	3,000	3,000	475	3,000	3,000	3,090	3,180	3,280	3,380
101 301 818.000	CONTRACTUAL SERVICES	26,160	15,773	25,575	25,575	13,146	25,575	30,740	31,660	32,610	33,590	34,600
101 301 818.310	CONTRACTUAL SERVICES-SOCIAL WORKER	0	0	0	0	0	0	20,000	20,600	21,220	21,860	22,520
101 301 818.311	CONT SVCS/DISPATCH	360,000	417,533	360,000	360,000	171,000	360,000	381,250	370,800	381,920	393,380	405,180
101 301 819.000	SCHOOL CROSSING GUARDS	20,730	17,510	16,500	16,500	14,159	16,500	15,000	15,450	15,910	16,390	16,880
101 301 820.000	SEX OFFENDER REGISTRATION FEES	500	210	500	500	30	500	520	540	560	580	600
101 301 822.000	ANIMAL CONTROL EXPENSES	800	125	800	800	150	800	820	840	870	900	930
101 301 830.000	INVESTIGATION EXPENSES	2,650	1,850	2,000	2,000	750	2,000	2,060	2,120	2,180	2,250	2,320
101 301 835.000	PRISONER/LODGING EXPENSES	3,600	1,605	3,710	3,710	1,189	3,710	3,820	3,930	4,050	4,170	4,300
101 301 850.000	COMMUNICATIONS	22,790	23,260	27,330	27,330	8,824	27,330	28,160	29,000	29,870	30,770	31,690
101 301 860.000	TRANSPORTATION	530	528	520	520	65	520	520	540	560	580	600
101 301 864.000	CONFERENCES & MEETINGS	1,240	1,719	2,000	2,000	505	2,000	2,050	2,110	2,170	2,240	2,310
101 301 865.000	PUBLIC RELATIONS EVENTS	1,260	5	1,300	1,300	0	1,300	1,340	1,380	1,420	1,460	1,500
101 301 900.000	PRINTING & PUBLISHING	5,400	1,932	5,500	5,500	1,190	5,500	5,670	5,840	6,020	6,200	6,390
101 301 930.000	REPAIRS & MAINTENANCE	3,090	3,061	3,180	3,180	961	3,180	3,280	3,380	3,480	3,580	3,690
101 301 938.000	EQUIPMENT LEASE EXPENSE	4,000	4,226	4,120	4,120	931	4,120	4,240	4,370	4,500	4,640	4,780
101 301 940.000	EQUIPMENT RENTAL - FORCE ACCT	70,000	57,549	105,170	105,170	19,498	105,170	108,330	111,580	114,930	118,380	121,930
101 301 956.000	MISCELLANEOUS	1,030	89	1,060	1,060	375	1,060	1,090	1,120	1,150	1,180	1,220
101 301 957.000	TRAINING EXPENSES	10,000	8,531	11,000	11,000	4,272	11,000	11,300	11,640	11,990	12,350	12,720
101 301 957.100	TRAINING/HNT	7,000	7,000	10,620	10,620	7,000	10,620	10,620	10,940	11,270	11,610	11,960
101 301 957.302	TRAINING/302 FUNDS	3,090	3,020	3,000	3,000	280	3,000	3,090	3,180	3,280	3,380	3,480
101 301 957.500	EDUCATIONAL REIMBURSEMENTS	0	0	0	0	0	0	0	0	0	0	0
101 301 958.000	MEMBERSHIPS & DUES	1,640	1,425	1,735	1,735	253	1,735	1,775	1,830	1,880	1,940	2,000
Total		3,779,550	3,621,198	4,095,695	4,095,695	1,924,163	4,095,695	4,182,870	4,381,430	4,608,450	4,835,590	4,997,920

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Fire Department Expenditures												
101 336 706.750	SALARY & WAGES/MEDICAL FIRST RESPONDE	13,500	13,468	9,600	14,000	12,660	14,000	9,600	9,890	10,190	10,500	10,820
101 336 707.000	SALARY & WAGES/TEMP-SEASONAL	3,500	0	3,500	3,500	0	3,500	3,500	3,610	3,720	3,830	3,940
101 336 721.000	FRINGE BENEFITS	3,000	321	1,010	2,750	2,603	2,750	1,010	1,040	1,070	1,100	1,130
101 336 721.500	POST RETIREMENT BENEFITS	257,330	332,947	257,330	257,330	126,222	257,330	327,210	367,790	409,000	449,250	468,020
101 336 721.600	CONTR POST RETIREMENT BENEFITS-PENSION	29,000	0	29,000	29,000	0	29,000	29,000	29,440	29,440	29,440	29,440
101 336 721.650	CONTR POST RETIREMENT BENEFITS-OPEB	75,000	72,612	75,000	75,000	16,898	75,000	75,000	80,250	85,870	91,880	98,310
101 336 740.000	OPERATING SUPPLIES	8,500	4,892	8,500	8,500	2,162	8,500	5,000	5,150	5,300	5,460	5,620
101 336 818.000	CONTRACTUAL SERVICES	16,000	7,969	16,000	16,000	7,270	16,000	16,000	16,480	16,970	17,480	18,000
101 336 818.800	CONTR SERVICES - NFD	650,000	669,968	510,000	510,000	253,938	510,000	510,000	525,300	541,060	557,290	574,010
101 336 818.810	CONTR SERVICES - NFD - AERIAL TRUCK LOAN	0	0	0	0	0	0	0	30,740	31,240	31,120	30,990
101 336 850.000	COMMUNICATIONS	1,300	1,403	1,100	2,000	1,560	2,000	1,500	1,550	1,600	1,650	1,700
101 336 865.000	PUBLIC RELATIONS EVENTS	200	198	500	500	0	500	300	310	320	330	340
101 336 900.000	PRINTING & PUBLISHING	1,200	118	1,200	1,200	0	1,200	1,000	1,030	1,060	1,090	1,120
101 336 920.000	PUBLIC UTILITIES	1,600	1,703	1,100	1,100	750	1,100	1,800	1,850	1,910	1,970	2,030
101 336 940.000	EQUIPMENT RENTAL - FORCE ACCT	85,000	66,000	85,000	85,000	16,500	85,000	85,000	87,550	90,180	92,890	95,680
101 336 957.000	TRAINING EXPENSES	0	0	0	0	7,416	0	0	0	0	0	0
Total		1,145,130	1,171,599	998,840	1,005,880	447,979	1,005,880	1,065,920	1,161,980	1,228,930	1,295,280	1,341,150
MSD Administration Expenditures												
101 441 706.000	SALARY & WAGES/FULL TIME	96,890	102,275	106,200	106,200	50,035	106,200	130,415	134,330	138,360	142,510	146,790
101 441 706.050	SALARY & WAGES/PART TIME	21,120	21,693	16,000	20,000	12,294	20,000	21,985	22,640	23,320	24,020	24,740
101 441 706.100	SALARY & WAGES/SICK	3,510	4,981	4,175	4,175	1,645	4,175	5,100	5,250	5,410	5,570	5,740
101 441 706.150	SALARY & WAGES/IN-LIEU HEALTH	590	912	700	1,000	766	1,000	730	750	770	790	810
101 441 706.300	SALARY & WAGES/LONGEVITY	1,200	1,055	950	950	885	950	1,030	1,060	1,090	1,120	1,150
101 441 706.350	SALARY & WAGES/PAGER PAY	950	0	1,025	1,025	0	1,025	1,360	1,400	1,440	1,480	1,520
101 441 706.450	SALARY & WAGES/SAFETY INSPECTION BONU	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,800	1,850	1,910	1,970
101 441 706.600	SALARY & WAGES/VACATION PAYOFF	3,420	113	3,275	3,275	0	3,275	4,210	4,340	4,470	4,600	4,740
101 441 707.000	SALARY & WAGES/TEMP-SEASONAL	1,500	1,513	250	250	331	250	0	0	0	0	0
101 441 709.000	SALARY & WAGES/OVERTIME	5,340	5,438	5,775	5,775	2,323	5,775	5,780	5,950	6,130	6,310	6,500
101 441 721.000	FRINGE BENEFITS	45,210	33,627	54,225	54,225	24,258	54,225	69,610	71,700	73,850	76,070	78,350
101 441 721.500	POST RETIREMENT BENEFITS	22,550	12,817	22,975	22,975	10,938	22,975	36,300	41,040	46,130	51,290	56,330
101 441 725.000	EMPLOYEE TESTING & LICENSING	250	362	250	250	239	250	300	310	320	330	340
101 441 725.500	MEAL ALLOWANCE	150	112	0	0	0	0	0	0	0	0	0
101 441 728.000	POSTAGE	250	33	250	250	0	250	250	260	270	280	290
101 441 740.000	OPERATING SUPPLIES	5,600	6,649	5,000	6,000	5,916	6,000	7,000	7,210	7,430	7,650	7,880
101 441 740.400	UNIFORM ALLOWANCE	11,000	10,048	11,000	11,000	5,910	11,000	12,000	12,360	12,730	13,110	13,500
101 441 740.700	SAFETY GEAR	2,000	1,689	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
101 441 740.750	FOUL WEATHER GEAR	1,000	(1,903)	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 441 818.000	CONTRACTUAL SERVICES	8,000	8,140	8,000	8,000	4,484	8,000	9,200	9,480	9,760	10,050	10,350
101 441 850.000	COMMUNICATIONS	6,000	5,074	6,000	6,000	3,105	6,000	6,000	6,180	6,370	6,560	6,760
101 441 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	1,000	1,030	1,060	1,090
101 441 900.000	PRINTING & PUBLISHING	250	282	0	0	0	0	0	0	0	0	0
101 441 938.000	EQUIPMENT LEASE EXPENSE	3,750	3,891	3,750	3,750	1,796	3,750	4,000	4,120	4,240	4,370	4,500
101 441 940.000	EQUIPMENT RENTAL - FORCE ACCT	4,000	3,994	4,000	4,000	875	4,000	4,000	11,330	11,670	12,020	12,380
101 441 956.000	MISCELLANEOUS	500	43	0	0	0	0	0	0	0	0	0
101 441 957.000	TRAINING EXPENSES	1,825	1,250	1,500	1,500	600	1,500	1,500	1,550	1,600	1,650	1,700
101 441 958.000	MEMBERSHIPS & DUES	500	0	500	500	0	500	500	520	540	560	580
Total		249,105	225,839	260,550	265,850	128,149	265,850	326,020	347,670	361,960	376,580	391,380

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Street Lighting Expenditures												
101 448 920.100	STREET LIGHTING-GENERAL	130,000	131,052	108,000	108,000	56,441	108,000	108,000	111,240	114,580	118,020	121,560
101 448 920.200	STREET LIGHTING-OLD VILLAGE	50,000	52,237	55,000	55,000	21,051	55,000	55,000	56,650	58,350	60,100	61,900
Total		180,000	183,289	163,000	163,000	77,491	163,000	163,000	167,890	172,930	178,120	183,460
Cemetery Maintenance Expenditures												
101 567 706.000	SALARY & WAGES/FULL TIME	24,590	18,920	18,675	18,675	6,821	18,675	17,980	18,520	19,080	19,650	20,240
101 567 706.100	SALARY & WAGES/SICK	950	208	750	750	0	750	700	720	740	760	780
101 567 706.150	SALARY & WAGES/IN-LIEU HEALTH	120	0	0	0	0	0	0	0	0	0	0
101 567 706.300	SALARY & WAGES/LONGEVITY	210	55	175	175	82	175	60	60	60	60	60
101 567 706.350	SALARY & WAGES/PAGER PAY	450	318	350	350	0	350	350	360	370	380	390
101 567 706.550	SALARY & WAGES/WATER LICENSE BONUS	220	0	225	225	219	225	0	0	0	0	0
101 567 706.600	SALARY & WAGES/VACATION	950	219	725	725	0	725	700	720	740	760	780
101 567 707.000	SALARY & WAGES/TEMP-SEASONAL	6,160	2,968	6,850	6,850	1,803	6,850	7,730	7,960	8,200	8,450	8,700
101 567 709.000	SALARY & WAGES/OVERTIME	2,700	2,795	2,250	2,250	1,799	2,250	2,190	2,260	2,330	2,400	2,470
101 567 721.000	FRINGE BENEFITS	13,130	7,030	12,275	12,275	4,492	12,275	11,350	11,690	12,040	12,400	12,770
101 567 721.500	POST RETIREMENT BENEFITS	8,220	3,524	7,175	7,175	2,900	7,175	7,910	8,940	10,040	11,160	12,250
101 567 725.500	MEAL ALLOWANCE	120	84	150	150	8	150	150	150	150	150	150
101 567 728.000	POSTAGE	100	0	100	100	20	100	100	100	100	100	100
101 567 740.000	OPERATING SUPPLIES	16,500	16,932	15,000	15,000	8,813	15,000	17,500	18,030	18,570	19,130	19,700
101 567 818.000	CONTRACTUAL SERVICES	36,000	38,088	36,000	36,000	24,599	36,000	44,000	45,320	46,680	48,080	49,520
101 567 850.000	COMMUNICATIONS	300	212	250	250	0	250	250	260	270	280	290
101 567 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0	0
101 567 920.000	PUBLIC UTILITIES	10,100	10,172	8,500	8,500	221	8,500	10,000	10,300	10,610	10,930	11,260
101 567 930.000	REPAIRS & MAINTENANCE	5,000	0	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
101 567 940.000	EQUIPMENT RENTAL - FORCE ACCT	28,000	19,219	24,000	24,000	5,035	24,000	24,000	24,720	25,460	26,220	27,010
101 567 956.100	CRYPT/NICHE RETURNS	0	0	500	1,500	1,500	1,500	1,500	1,550	1,600	1,650	1,700
101 567 956.200	LOT SALES/RETURNS	4,000	4,000	3,000	3,000	550	3,000	3,000	3,090	3,180	3,280	3,380
Total		157,820	124,744	141,950	142,950	58,861	142,950	154,470	159,900	165,520	171,300	177,170
Special Events Expenditures												
101 575 706.000	SALARY & WAGES/FULL TIME	16,320	16,297	13,800	13,800	1,141	17,000	13,970	14,390	14,820	15,260	15,720
101 575 706.100	SALARY & WAGES/SICK	570	0	575	575	0	575	540	560	580	600	620
101 575 706.150	SALARY & WAGES/IN-LIEU HEALTH	80	0	0	0	0	0	0	0	0	0	0
101 575 706.300	SALARY & WAGES/LONGEVITY	130	0	125	125	0	125	50	50	50	50	50
101 575 706.350	SALARY & WAGES/PAGER PAY	270	0	275	275	0	275	280	290	300	310	320
101 575 706.600	SALARY & WAGES/VACATION	570	0	575	575	0	575	540	560	580	600	620
101 575 707.000	SALARY & WAGES/TEMP-SEASONAL	10,000	4,092	31,500	31,500	556	31,500	32,070	33,030	34,020	35,040	36,090
101 575 709.000	SALARY & WAGES/OVERTIME	22,060	23,557	25,450	25,450	1,918	24,060	24,890	25,640	26,410	27,200	28,020
101 575 721.000	FRINGE BENEFITS	14,260	9,823	9,550	9,550	1,266	15,000	8,820	9,080	9,350	9,630	9,920
101 575 721.500	POST RETIREMENT BENEFITS	4,950	2,958	5,575	5,575	2,597	5,575	6,150	6,950	7,810	8,680	9,530
101 575 725.500	MEAL ALLOWANCE	1,500	1,340	1,500	1,500	104	1,500	1,500	1,550	1,600	1,650	1,700
101 575 740.000	OPERATING SUPPLIES	9,000	9,533	8,500	10,000	9,536	11,000	10,000	10,300	10,610	10,930	11,260
101 575 818.000	CONTRACTUAL SERVICES	40,000	30,792	48,900	48,900	1,645	48,900	49,500	50,990	52,520	54,100	55,720
101 575 940.000	EQUIPMENT RENTAL - FORCE ACCT	25,000	26,490	28,000	28,000	136	28,000	28,000	27,300	28,120	28,960	29,830
Total		144,710	124,882	174,325	175,825	18,899	184,085	176,310	180,690	186,770	193,010	199,400

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Parking System Expenditures</u>												
101 580 706.000	SALARY & WAGES/FULL TIME	5,740	5,372	2,750	2,750	748	2,750	2,640	2,720	2,800	2,880	2,970
101 580 706.100	SALARY & WAGES/SICK	230	0	125	125	0	125	110	110	110	110	110
101 580 706.150	SALARY & WAGES/IN-LIEU HEALTH	30	0	0	0	0	0	0	0	0	0	0
101 580 706.300	SALARY & WAGES/LONGEVITY	50	0	50	50	0	50	10	10	10	10	10
101 580 706.350	SALARY & WAGES/PAGER PAY	110	0	75	75	0	75	60	60	60	60	60
101 580 706.550	SALARY & WAGES/CONTRACT BONUS	0	0	0	0	0	0	0	0	0	0	0
101 580 706.600	SALARY & WAGES/VACATION	230	0	125	125	0	125	110	110	110	110	110
101 580 707.000	SALARY & WAGES/TEMP-SEASONAL	600	572	550	550	176	550	600	620	640	660	680
101 580 709.000	SALARY & WAGES/OVERTIME	2,720	1,627	3,150	3,150	133	3,150	3,070	3,160	3,250	3,350	3,450
101 580 721.000	FRINGE BENEFITS	3,320	2,040	1,800	1,800	444	1,800	1,670	1,720	1,770	1,820	1,870
101 580 721.500	POST RETIREMENT BENEFITS	1,920	878	1,050	1,050	495	1,050	1,160	1,310	1,470	1,630	1,790
101 580 725.500	MEAL ALLOWANCE	50	8	50	50	0	50	50	50	50	50	50
101 580 740.000	OPERATING SUPPLIES	5,000	(832)	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
101 580 818.000	CONTRACTUAL SERVICES	10,800	10,682	5,000	5,000	2,437	5,000	14,500	14,940	15,390	15,850	16,330
101 580 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0	0
101 580 920.000	PUBLIC UTILITIES	14,000	14,545	14,000	14,000	4,736	14,000	14,000	14,420	14,850	15,300	15,760
101 580 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
101 580 940.000	EQUIPMENT RENTAL - FORCE ACCT	11,000	10,334	7,500	7,500	486	7,500	7,500	12,360	12,730	13,110	13,500
101 580 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
Total		55,800	45,195	41,225	41,225	9,656	41,225	50,480	56,740	58,540	60,400	62,310
<u>Other MSD Services Expenditures</u>												
101 590 706.000	SALARY & WAGES/FULL TIME	510	263	125	125	12	125	110	110	110	110	110
101 590 706.100	SALARY & WAGES/SICK	20	0	25	25	0	25	10	10	10	10	10
101 590 706.150	SALARY & WAGES/IN-LIEU HEALTH	10	0	0	0	0	0	0	0	0	0	0
101 590 706.300	SALARY & WAGES/LONGEVITY	10	0	25	25	0	25	0	0	0	0	0
101 590 706.350	SALARY & WAGES/PAGER PAY	10	0	25	25	0	25	10	10	10	10	10
101 590 706.600	SALARY & WAGES/VACATION	20	0	25	25	0	25	10	10	10	10	10
101 590 707.000	SALARY & WAGES/TEMP-SEASONAL	320	110	375	375	0	375	400	410	420	430	440
101 590 709.000	SALARY & WAGES/OVERTIME	390	386	325	325	31	325	310	320	330	340	350
101 590 721.000	FRINGE BENEFITS	270	164	75	75	14	75	70	70	70	70	70
101 590 721.500	POST RETIREMENT BENEFITS	170	78	75	75	20	75	50	50	50	50	50
101 590 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 590 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
101 590 818.000	CONTRACTUAL SERVICES	500	0	0	0	0	0	0	0	0	0	0
101 590 818.430	CONT SVCS/SNOW REMOVAL	0	0	0	0	0	0	0	0	0	0	0
101 590 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0
101 590 940.000	EQUIPMENT RENTAL - FORCE ACCT	1,250	730	1,250	1,250	0	1,250	1,000	1,550	1,600	1,650	1,700
101 590 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
Total		3,480	1,731	2,325	2,325	77	2,325	1,970	2,540	2,610	2,680	2,750

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Parks & Public Property Expenditures</u>												
101 770 706.000	SALARY & WAGES/FULL TIME	18,970	17,414	20,200	20,200	11,676	20,200	19,460	20,040	20,640	21,260	21,900
101 770 706.100	SALARY & WAGES/SICK	730	416	800	800	0	800	750	770	790	810	830
101 770 706.150	SALARY & WAGES/IN-LIEU HEALTH	100	0	0	0	0	0	0	0	0	0	0
101 770 706.300	SALARY & WAGES/LONGEVITY	180	109	175	175	164	175	60	60	60	60	60
101 770 706.350	SALARY & WAGES/PAGER PAY	500	488	400	400	0	400	380	390	400	410	420
101 770 706.450	SALARY & WAGES/SAFETY INSPECTION BONU	0	0	0	0	0	0	0	0	0	0	0
101 770 706.550	SALARY & WAGES/WATER LICENSE BONUS	250	219	250	250	219	250	250	260	270	280	290
101 770 706.600	SALARY & WAGES/VACATION PAYOFF	730	0	775	775	0	775	750	770	790	810	830
101 770 707.000	SALARY & WAGES/TEMP-SEASONAL	7,000	6,707	12,325	12,325	4,840	12,325	13,940	14,360	14,790	15,230	15,690
101 770 709.000	SALARY & WAGES/OVERTIME	1,000	953	675	675	56	675	640	660	680	700	720
101 770 721.000	FRINGE BENEFITS	10,130	6,579	13,300	13,300	6,581	13,300	12,280	12,650	13,030	13,420	13,820
101 770 721.500	POST RETIREMENT BENEFITS	6,340	2,789	7,750	7,750	3,658	7,750	8,570	9,680	10,880	12,090	13,270
101 770 725.500	MEAL ALLOWANCE	50	48	100	100	0	100	100	100	100	100	100
101 770 728.000	POSTAGE	0	0	0	0	0	0	0	300	310	320	330
101 770 740.000	OPERATING SUPPLIES	20,000	22,262	25,000	25,000	11,025	25,000	30,000	30,900	31,830	32,780	33,760
101 770 818.000	CONTRACTUAL SERVICES	25,200	21,277	25,250	25,250	11,856	25,250	32,300	33,270	34,270	35,300	36,360
101 770 920.000	PUBLIC UTILITIES	50,000	64,338	65,000	65,000	39,146	65,000	65,000	66,950	68,960	71,030	73,160
101 770 930.000	REPAIRS & MAINTENANCE	7,500	3,692	7,500	7,500	936	7,500	7,500	7,730	7,960	8,200	8,450
101 770 940.000	EQUIPMENT RENTAL - FORCE ACCT	15,000	11,993	20,000	20,000	10,697	20,000	18,000	19,570	20,160	20,760	21,380
101 770 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
Total		163,680	159,285	199,500	199,500	100,853	199,500	209,980	218,460	225,920	233,560	241,370
<u>MSD Services - DDA Expenditures</u>												
101 775 706.000	SALARY & WAGES/FULL TIME	18,660	18,023	20,250	20,250	9,142	20,250	19,500	20,090	20,690	21,310	21,950
101 775 706.100	SALARY & WAGES/SICK	720	0	800	800	0	800	750	770	790	810	830
101 775 706.150	SALARY & WAGES/IN-LIEU HEALTH	90	0	0	0	0	0	0	0	0	0	0
101 775 706.300	SALARY & WAGES/LONGEVITY	160	0	175	175	0	175	60	60	60	60	60
101 775 706.350	SALARY & WAGES/PAGER PAY	340	0	400	400	0	400	380	390	400	410	420
101 775 706.550	SALARY & WAGES/CONTRACT BONUS	0	0	0	0	0	0	0	0	0	0	0
101 775 706.600	SALARY & WAGES/VACATION	720	0	775	775	0	775	750	770	790	810	830
101 775 707.000	SALARY & WAGES/TEMP-SEASONAL	14,120	14,960	17,900	17,900	11,873	17,900	20,240	20,850	21,480	22,120	22,780
101 775 709.000	SALARY & WAGES/OVERTIME	4,960	5,621	5,600	5,600	3,749	5,600	5,480	5,640	5,810	5,980	6,160
101 775 721.000	FRINGE BENEFITS	10,460	7,890	13,325	13,325	7,934	13,325	12,310	12,680	13,060	13,450	13,850
101 775 721.500	POST RETIREMENT BENEFITS	6,240	2,882	7,775	7,775	3,665	7,775	8,580	9,700	10,900	12,120	13,310
101 775 725.500	MEAL ALLOWANCE	200	116	200	200	32	200	200	210	220	230	240
101 775 740.000	OPERATING SUPPLIES	54,000	60,462	32,000	32,000	10,419	32,000	35,000	36,050	37,130	38,240	39,390
101 775 818.000	CONTRACTUAL SERVICES	28,000	26,242	28,000	28,000	9,072	28,000	31,700	32,650	33,630	34,640	35,680
101 775 920.000	PUBLIC UTILITIES	4,000	4,293	4,000	4,000	1,729	4,000	4,000	4,120	4,240	4,370	4,500
101 775 940.000	EQUIPMENT RENTAL - FORCE ACCT	30,000	32,398	34,000	34,000	11,364	34,000	34,000	23,690	24,400	25,130	25,880
Total		172,670	172,886	165,200	165,200	68,979	165,200	172,950	167,670	173,600	179,680	185,880
GENERAL FUND (OPERATING) - Detail												
EXPENDITURE TOTAL		8,332,710	7,760,232	8,355,705	8,415,670	3,671,575	8,423,930	8,639,920	9,100,580	9,537,920	9,947,280	10,294,260

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Capital Outlay												
101 900 971.436	CAP OUT - LAND IMP/ CITY HALL	30,000	9,296	100,000	108,000	54,122	108,000	0	0	0	0	0
101 900 971.437	CAP OUT - LAND IMP/ PUBLIC PARKS/ROW	3,000	0	0	0	0	0	0	0	0	0	0
101 900 971.438	CAP OUT - LAND IMP/ MSD	0	0	44,000	68,000	0	68,000	10,000	0	0	0	0
101 900 976.276	CAP OUT - BUILDING IMP/ CEMETERY	0	0	0	0	0	0	10,000	0	0	0	0
101 900 976.436	CAP OUT - BUILDING IMP/ CITY HALL	0	0	0	0	0	0	97,000	10,000	10,000	10,000	10,000
101 900 976.437	CAP OUT - SIDEWALK REPL PROG	70,000	45,534	75,000	75,000	0	75,000	75,000	40,000	40,000	40,000	40,000
101 900 976.437	CAP OUT - PARK FACILITY REPLACEMENTS	0	0	0	0	0	0	30,000	0	0	0	0
101 900 976.437	CAP OUT - FIRE STATION 3 REPLACEMENTS	0	0	5,000	5,000	0	5,000	23,000	0	0	0	0
101 900 976.438	CAP OUT - BUILDING IMP/ MSD	30,000	0	5,000	5,000	0	5,000	37,000	10,000	10,000	10,000	10,000
101 900 976.442	CAP OUT - SPEC EVENTS BUILDING	0	0	0	14,000	0	14,000	0	0	0	0	0
101 900 976.751	CAP OUT - CULT CTR BLDG IMPR	0	0	0	101,350	0	101,350	0	0	0	0	0
101 900 976.800	CAP OUT - SENIOR HOUSING BUILDING	0	0	0	0	0	0	0	0	0	0	0
101 900 977.101	CAP OUT - CITY COMMISSION	2,000	111	0	0	0	0	5,000	0	0	0	0
101 900 977.212	CAP OUT - FINANCE	0	0	0	0	0	0	2,500	0	0	0	0
101 900 977.215	CAP OUT - ELECTION EQUIPMENT	6,000	5,395	0	10,000	9,865	10,000	2,000	0	0	0	0
101 900 977.258	CAP OUT - MGMT INFORM SVCS	1,000	0	0	0	0	0	5,000	2,000	2,000	2,000	2,000
101 900 977.276	CAP OUT - CEMETERY EQUIPMENT	0	0	0	0	0	0	0	8,000	8,000	8,000	8,000
101 900 977.301	CAP OUT - POLICE EQUIPMENT	10,675	4,004	14,000	14,000	985	14,000	7,000	15,000	15,000	15,000	15,000
101 900 977.336	CAP OUT - FIRE EQUIPMENT	0	0	0	0	0	0	0	5,000	5,000	5,000	5,000
101 900 977.437	CAP OUT - PUBLIC PARKS/ROW	0	0	0	0	0	0	0	5,000	5,000	5,000	5,000
101 900 977.438	CAP OUT - MSD YARD EQUIPMENT	0	0	0	0	0	0	0	10,000	10,000	10,000	2,000
101 900 977.442	CAP OUT - SPEC EVENTS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.172	CAP OUT - MGR OFFICE EQUIPMENT	1,500	202	1,000	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
101 900 980.212	CAP OUT - FIN OFFICE EQUIPMENT	1,000	640	2,500	2,500	0	2,500	0	0	0	0	0
101 900 980.215	CAP OUT - CLK OFFICE EQUIPMENT	0	0	5,000	5,000	0	5,000	0	0	0	0	0
101 900 980.258	CAP OUT - MIS OFFICE EQUIPMENT	0	0	1,000	1,000	0	1,000	0	0	0	0	0
101 900 980.262	CAP OUT - CLK ELECTIONS EQUIPMENT	0	0	5,000	5,000	0	5,000	2,000	2,000	2,000	2,000	2,000
101 900 980.276	CAP OUT - CEMETERY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.301	CAP OUT - POL OFFICE EQUIPMENT	0	0	0	0	0	0	5,000	0	0	0	0
101 900 980.336	CAP OUT - FIRE OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.435	CAP OUT - MSD OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.436	CAP OUT - CITY HALL EQUIPMENT	0	0	0	0	0	0	0	2,000	2,000	2,000	2,000
Total		155,175	65,181	257,500	414,850	64,972	414,850	311,500	110,000	110,000	110,000	102,000
Debt Service												
101 905 965.314	CONTRIB TO 2014-04 GO REF BD DEBT FUND	0	0	0	0	0	0	0	0	0	0	0
101 905 990.912	CONTRIB TO N'VILLE ACT 99-2016 AERIAL TRU	30,810	28,515	31,234	31,234	28,864	31,234	31,234	31,119	30,989	30,843	31,265
Total		30,810	28,515	31,234	31,234	28,864	31,234	31,234	31,119	30,989	30,843	31,265

BUDGET												
Account #	Account Title	2019/20		2020/21				2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Transfers-Out to Other Sources												
101 965 962.000	RESERVE FOR CONTINGENCIES	300,118	0	219,614	82,957	0	0	371,367	196,891	0	0	0
101 965 965.208	CONTRIB TO RECREATION FUND	365,000	365,000	250,000	350,000	275,000	500,000	500,000	350,000	350,000	350,000	350,000
101 965 965.226	CONTRIBUTION TO SOLID WASTE FUND	12,925	12,925	11,633	11,633	11,633	11,633	10,340	10,340	9,048	7,755	6,463
101 965 965.249	CONTRIBUTION TO BUILDING FUND	50,000	50,000	0	0	0	100,000	0	10,000	35,000	60,000	80,000
101 965 965.252	CONTRIB TO NBHD SVCS FUND	73,010	73,010	73,010	73,010	36,505	73,010	73,010	75,480	78,020	80,640	83,340
101 965 965.257	CONTRIBUTION TO BUDGET STABILIZATION	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
101 965 965.401	CONTRIBUTION TO PUB IMP FUND	100,000	100,000	0	0	0	0	0	0	0	0	0
Total		956,053	655,935	609,257	572,600	378,138	739,643	1,009,717	707,711	562,068	613,395	654,803
GENERAL FUND (NON-OPERATING) - Detail												
EXPENDITURE TOTAL		1,142,038	749,631	897,991	1,018,684	471,973	1,185,727	1,352,451	848,830	703,056	754,238	788,068
101 965 999.999	ADD'L CUTS REQUIRED TO BALANCE BUDGET F	0		0				0	0	0	0	0
101 965 999.999	ADD'L CUTS REQUIRED TO BALANCE BUDGET F	0		0				0	0	0	0	0
GENERAL FUND - Detail												
EXPENDITURE GRAND TOTAL		9,474,748	8,509,864	9,253,696	9,434,354	4,143,548	9,609,657	9,992,371	9,949,410	10,240,976	10,701,518	11,082,328
GENERAL FUND BALANCE												
BEGINNING SURPLUS (OR DEFICIT)		1,433,201	1,433,201	1,315,855	1,315,855	2,416,548	2,416,548	2,331,780	2,553,147	2,750,038	2,467,082	2,006,134
CURRENT-YEAR REVENUES			9,493,211	9,253,696	9,434,354	7,414,980	9,524,889	9,992,371	9,949,410	10,240,976	10,701,518	11,082,328
CURRENT-YEAR EXPENDITURES		(9,474,748)	(8,509,864)	(9,253,696)	(9,434,354)	(4,143,548)	(9,609,657)	(9,992,371)	(9,949,410)	(10,240,976)	(10,701,518)	(11,082,328)
CURRENT-YEAR SURPLUS (OR DEFICIT)		(9,474,748)	983,347	0	0	3,271,433	(84,768)	(0)	0	(0)	(0)	0
RESERVE FOR INVENTORY + CONTINGENCY / - APPROPRIATION OF PRIC		300,118	0	219,614	82,957	0	0	221,367	196,891	(282,956)	(460,948)	(554,658)
UNRESERVED SURPLUS (OR DEFICIT)		(7,741,429)	2,416,548	1,535,469	1,398,812	5,687,981	2,331,780	2,553,147	2,750,038	2,467,082	2,006,134	1,451,476



CVTRS

City, Village, and Township Revenue Sharing

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