

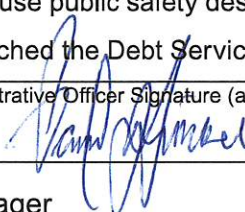
City, Village, and Township Revenue Sharing and County Incentive Program Certification

Issued under authority of 2023 Public Act 119. Filing is mandatory to qualify for payments.

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

1. Certify to the Michigan Department of Treasury (Treasury) that the local unit listed below:
 - a. Produced and made available to the public a Debt Service Report and a Projected Budget Report as required by 2023 Public Act 119.
 - b. Will include in any mailing of general information to its citizens, the internet website address or the physical location where all the documents are available for public viewing in the clerk's office.
 - c. Must use the public safety designated payments specifically for local public safety initiatives.
2. Submit to Treasury a Debt Service Report and a Projected Budget Report.

This certification, along with a Debt Service Report and a Projected Budget Report, **must be received by December 7, 2023**, (or the first day of a payment month) in order to qualify for that month's payment. Postmark dates will not be considered. For questions, call 517-335-7484.

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name City of Plymouth, Michigan		Local Unit County Name Wayne	
Local Unit Code 82-2220		Contact E-Mail Address jscanlon@plymouthmi.gov	
Contact Name John F. Scanlon	Contact Title Finance Director / Treasurer	Contact Telephone Number (734) 453-1234	Extension 209
Website Address, if reports are available online www.plymouthmi.gov/CVTRSFY23		Current Fiscal Year End Date June 30, 2023	
PART 2: CERTIFICATION			
In accordance with 2023 Public Act 119, the undersigned hereby certifies to Treasury that the above mentioned local unit: <ol style="list-style-type: none">1. Produced a Debt Service Report and a Projected Budget Report;2. Will include in any mailing of general information to our citizens, the internet website address or the physical location where all the documents are available for public viewing in the clerk's office;3. Will use public safety designated payments for local public safety initiatives only;4. Attached the Debt Service Report and Projected Budget Report to this signed certification.			
Chief Administrative Officer Signature (as defined in MCL 141.422b) 		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) Paul J. Sincock	
Title City Manager		Date 12/01/2023	

Email the completed and signed form (including required attachments) to: TreasRevenueSharing@michigan.gov.

If you are unable to submit via email, fax to 517-335-3298 or mail the completed form and required attachments to:

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



City of Plymouth

Debt Retirement Schedules and Policy

CITY OF PLYMOUTH

DEBT MANAGEMENT POLICY

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

1. **General Debt Policy**

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

2. **Taxpayer Equity**

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

3. **Uses**

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

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

4. **Decision Analysis**

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

4.1. a Debt Analysis

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

4.1.b Financial Analysis

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

4.1.c Governmental and Administrative Analysis

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

4.1.d Economic Analysis

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

- Trend of the economy

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

5. **Debt Planning**

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

6. **Communication and Disclosure**

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

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

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

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

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

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

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

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

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

8.2.c Catastrophic conditions.

9. **Debt Coverage**

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

Debt Coverage Example:

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

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

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

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

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

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

* P - PRINCIPAL / I - INTEREST

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

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

Payment Source	% Share		2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31
Water / Sewer Operating Fund											
LTGO W/S REFUNDING BONDS Issued: 4/19/2012 - \$1,935,000	100.00%	P	70,000								
		I	2,100								
LTGO PARKING PURCHASE/W-S UTILITY CAP IM Issued: 1/28/2015 - \$3,800,000	57.14%	P	205,000	210,000	220,000						
		I	21,300	13,000	4,400						
Principal Total			275,000	210,000	220,000	0	0	0	0	0	0
Interest Total			23,400	13,000	4,400	0	0	0	0	0	0
WATER / SEWER OPERATING FUND TOTAL			298,400	223,000	224,400	0	0	0	0	0	0
PRINCIPAL GRAND TOTAL			2,040,000	2,005,000	1,030,000	625,000	650,000	670,000	690,000	715,000	0
INTEREST GRAND TOTAL			280,750	209,750	139,450	106,750	81,750	62,250	42,150	21,450	0
ANNUAL GRAND TOTAL			2,320,750	2,214,750	1,169,450	731,750	731,750	732,250	732,150	736,450	0

* P - PRINCIPAL / I - INTEREST

TABLE III. HISTORY AND PROJECTIONS SCHEDULE BY PAYMENT SOURCE

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

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

* P - PRINCIPAL / I - INTEREST

TABLE III. HISTORY AND PROJECTIONS SCHEDULE BY PAYMENT SOURCE

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

Payment Source	2014 / 15	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	
Non-General Debt																		
DDA OPERATING FUND	P	220,000	265,000	270,000	280,000	185,000	185,000	190,000	195,000	200,000	205,000	205,000						
	I	25,788	70,813	64,838	58,144	50,900	43,500	36,000	28,300	20,400	12,300	4,100						
Annual Total		245,788	335,813	334,838	338,144	235,900	228,500	226,000	223,300	220,400	217,300	209,100	0	0	0	0	0	
SPECIAL ASSESSMENT FUND	P																	
	I																	
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
WATER / SEWER OPERATING FUND	P	226,500	427,250	433,000	425,000	420,000	465,000	265,000	270,000	275,000	210,000	220,000						
	I	56,830	114,128	101,383	88,900	74,150	59,600	43,600	33,550	23,400	13,000	4,400						
Annual Total		283,330	541,378	534,383	513,900	494,150	524,600	308,600	303,550	298,400	223,000	224,400	0	0	0	0	0	
Principal Total		446,500	692,250	703,000	705,000	650,000	455,000	465,000	475,000	415,000	425,000	0	0	0	0	0	0	
Interest Total		82,617	184,941	166,220	147,044	125,050	103,100	79,600	61,850	43,800	25,300	8,500	0	0	0	0	0	
NON-GENERAL DEBT TOTAL		529,117	877,191	869,220	852,044	730,050	753,100	534,600	526,850	518,800	440,300	433,500	0	0	0	0	0	
Other Debt																		
LIBRARY DISTRICT	P																	
	I																	
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35TH DISTRICT COURT	P																	
	I																	
Annual Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Principal Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Interest Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
OTHER DEBT TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PRINCIPAL GRAND TOTAL		1,165,000	1,450,000	1,520,000	1,250,000	1,210,000	1,980,000	1,965,000	2,010,000	2,040,000	2,005,000	1,030,000	625,000	650,000	670,000	690,000	715,000	0
INTEREST GRAND TOTAL		365,754	444,334	400,405	359,774	318,918	275,930	418,700	350,500	280,750	209,750	139,450	106,750	81,750	62,250	42,150	21,450	0
ANNUAL GRAND TOTAL		1,530,754	1,894,334	1,920,405	1,609,774	1,528,918	2,255,930	2,383,700	2,360,500	2,320,750	2,214,750	1,169,450	731,750	731,750	732,250	732,150	736,450	0

* P - PRINCIPAL / I - INTEREST

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

Loan / Contract	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29
CAPITAL LEASE - ICE RESURFACER							
Equipment Fund							
Amount: \$116,400 on 9/01/2017	P 17,723	18,317					
Terms: 3.3500% for 7 years	I 1,207	614					
INSTALLMENT CONTRACT - PUMPER FIRE TRUCK							
Equipment Fund							
Amount: \$582,357 on 12/15/2019	P 28,968	29,900	30,862	284,962			
Terms: 3.2100% for 7 years	I 12,055	11,123	10,161	9,869			
CAPITAL LEASE - SWAPLOADER							
Equipment Fund							
Amount: \$208,000 on 5/18/2020	P 41,564	42,804	44,082				
Terms: 2.9800% for 5 year	I 3,833	2,593	1,315				
CAPITAL LEASE - FIRE TRUCK							
Equipment Fund							
Amount: \$405,471 on 1/10/2022	P 141,287	44,518	45,797	47,114	48,468	49,861	268,110
Terms: 2.8700% for 7 years	I 19,713	14,486	13,206	11,889	10,535	9,141	8,193
CAPITAL LEASE - TAHOE (3)							
Equipment Fund							
Amount: \$100,000 on 3/17/2022	P 32,573	33,151	34,276				
Terms: 3.3940% for 3 years	I 2,866	2,288	1,163				
Principal Total	262,115	168,690	155,017	332,076	48,468	49,861	268,110
Interest Total	39,675	31,103	25,846	21,759	10,535	9,141	8,193
ANNUAL GRAND TOTAL	301,790	199,793	180,863	353,835	59,003	59,003	276,303

* P - PRINCIPAL / I - INTEREST

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

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



City of Plymouth

Projected Budget Report



CITY OF PLYMOUTH

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Assumptions made in Multiyear Budgeting

The City of Plymouth has embraced multi-year budgeting as a valuable tool for trend analysis, allowing us to foresee potential issues years in advance. However, its effectiveness is constrained when addressing systemic problems, often originating from the State of Michigan's attempts to resolve its own financial challenges. Here are the major issues the City Manager and finance department grapple with in presenting this budget to the City Commission:

- **Continuing Revenue Shortfalls:** The City enjoys flexibility in adjusting user rates for Water & Sewer, Recreation, and Waste & Recycling Funds. However, the General Fund is most impacted by reduced revenues. Taxation is the primary support for General Fund services, and the street funds lack flexibility due to an outdated state accounting system, hindering proper funding for road maintenance costs.
- **Capital Outlay Replacements:** Despite strong voter support for bond issues in 1997, 2007, and 2019, which provided \$34 million for infrastructure replacement, maintenance of City facilities, and equipment, these initiatives strain budgets lacking stable or increasing revenue streams.
- **Inflation:** The Consumer Price Index (CPI) grew by 0.6 percent in February 2023, with a 12-month increase of 6.0 percent. While the state allows an inflation factor in the Proposal A calculation for property taxes, it is based on the previous year's CPI. The 2023 property tax calculation is capped at a 5.0 percent increase, affecting the street program, particularly with significant CPI increases in gasoline and fuel oil.
- **Legacy Costs:** The City eliminated its defined benefit pension plan for new hires in 1999 and transitioned to a Health Care Savings Plan in 2014, discontinuing the retiree health care plan (OPEB). Outstanding liabilities for these plans stand at \$4,455,304 for the pension plan and \$13,019,013 for the OPEB plan.
- **Outstanding Debt Balances:** In addition to legacy costs, the City holds four outstanding bonds totaling \$6,385,000, with two tax-supported. Furthermore, there's \$1,253,691 outstanding in equipment loans.

Unfunded Liabilities (Pension and OPEB)

	2020	2021	2022
Pension	\$7,056,894.00	\$5,311,819.00	\$4,455,304.00
OPEB	\$18,759,008.00	\$18,922,376.00	\$13,019,013.00
TOTAL	\$25,815,902.00	\$24,234,195.00	\$17,474,317.00

THE CITY OF HOMES

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BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
GENERAL FUND REVENUES												
<u>Property Tax Revenues</u>												
101 001 403.000	CURRENT PROPERTY TAX/REAL	6,226,220	6,151,151	6,387,630	6,387,630	6,006,264	6,387,630	6,597,700	6,801,630	7,011,680	7,228,030	7,450,870
101 001 405.000	TAXES RECOVERED BY COUNTY	(20,000)	(41)	(20,000)	(20,000)	(41)	(20,000)	(20,000)	(20,600)	(21,220)	(21,860)	(22,520)
101 001 406.000	TAXES REINSTATED BY COUNTY	15,000	3,722	15,000	15,000	3,801	15,000	15,000	15,000	15,000	15,450	15,000
101 001 408.000	PRIOR YEAR TAX REFUNDS	(5,000)	0	(5,000)	(5,000)	0	(5,000)	(5,000)	(5,150)	(5,280)	(5,470)	(5,660)
101 001 409.000	PERSONAL PROPERTY TAX REPL REVENUE	0	0	0	0	0	0	0	0	0	0	0
101 001 410.000	PAYMENT IN LIEU OF PROP TAX	39,000	39,989	39,000	39,000	0	39,000	39,000	39,390	40,180	41,390	42,630
101 001 420.000	UNCOLLECTABLE TAXES/REAL-PERS	(2,500)	0	(2,500)	(2,500)	0	(2,500)	(2,500)	(2,450)	(2,470)	(2,490)	(2,510)
101 001 437.000	CURRENT PROP TAX/CFT-IFT	0	0	0	0	0	0	0	0	0	0	0
101 001 445.000	PENALTIES & INTEREST	30,000	19,550	30,000	30,000	0	30,000	30,000	61,210	63,110	65,050	67,060
101 001 447.000	PROPERTY TAX ADMINISTRATION FEE	308,700	307,854	325,090	325,090	275,557	325,090	353,170	364,080	375,320	386,900	398,820
Total		6,591,420	6,522,224	6,769,220	6,769,220	6,285,581	6,769,220	7,007,370	7,253,110	7,476,320	7,707,000	7,943,690
<u>License & Permit Revenues</u>												
101 002 476.000	PERMITS/NON-BUSINESS LICENSE	3,600	2,761	3,600	3,600	1,311	3,600	3,600	3,710	3,820	3,930	4,050
101 002 476.100	GOING OUT OF BUSINESS PERMITS	100	0	100	100	0	100	100	100	100	100	100
Total		3,700	2,761	3,700	3,700	1,311	3,700	3,700	3,810	3,920	4,030	4,150
<u>State / Federal Grant Revenues</u>												
101 003 531.000	STATE/FEDERAL GRANTS	200,000	60,000	479,100	479,100	20,840	479,100	550,982	300,000	1,000	1,000	1,000
101 003 532.000	FEDERAL GRANTS/CDBG	0	0	0	0	0	0	0	0	0	0	0
101 003 532.500	FEDERAL GRANTS/CDBG ADMIN	0	0	0	0	0	0	0	0	0	0	0
101 003 535.000	OTHER GRANTS	0	29,907	0	0	0	0	0	0	0	0	0
Total		200,000	89,907	479,100	479,100	20,840	479,100	550,982	300,000	1,000	1,000	1,000
<u>State-Shared Revenues</u>												
101 004 573.000	LOCAL COMMUNITY STABILIZATION	214,597	214,523	124,422	124,422	139,596	124,422	128,155	132,000	135,960	138,000	140,070
101 004 576.100	ST SHARED REV/SALES TAX(CONST)	800,786	985,813	895,361	895,361	497,726	895,361	1,025,832	1,056,610	1,088,310	1,104,630	1,121,200
101 004 576.300	EVIP - ECONOMIC VITALITY INCENTIVE PROGRAM	134,165	134,165	134,604	134,604	66,863	134,604	153,335	121,620	121,620	117,970	114,430
101 004 576.350	EVIP - SUPPLEMENTAL	0	0	0	0	0	0	0	0	0	0	0
101 004 579.000	ST SHARED REV/LIQUOR LICENSE	15,000	16,507	15,000	15,000	4,366	15,000	15,000	15,150	15,300	15,450	15,600
101 004 580.000	ST SHARED REV/ELECTION REIMB	0	0	0	0	0	0	0	0	0	0	0
Total		1,164,548	1,351,008	1,169,387	1,169,387	708,552	1,169,387	1,322,322	1,325,380	1,361,190	1,376,050	1,391,300

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Sales of Services Revenues												
101 005 583.000	CHARGES FOR SVCS/WATER FUND	246,130	246,130	255,000	255,000	123,065	255,000	262,650	270,530	278,650	287,010	295,620
101 005 584.000	CHARGES FOR SVCS/EQUIP FUND	59,710	59,710	61,500	61,500	29,855	61,500	63,350	65,250	67,210	69,230	71,310
101 005 585.000	CHARGES FOR SVCS/SOLID WASTE FUND	179,220	179,220	185,000	185,000	89,610	185,000	190,550	196,270	202,160	208,220	214,470
101 005 585.500	CHARGES FOR SVCS/BUILDING FUND	47,000	33,212	47,000	47,000	23,500	47,000	47,000	48,410	49,860	51,360	52,900
101 005 585.700	CHARGES FOR SVCS/RECREATION FUND	15,040	15,040	15,040	15,040	7,520	15,040	15,040	15,490	15,950	16,430	16,920
101 005 586.000	CHARGES FOR SVCS/LIBRARY	850	834	0	0	0	0	0	0	0	0	0
101 005 587.000	CHARGES FOR SVCS/COURT	0	0	0	0	0	0	0	0	0	0	0
101 005 588.000	CHARGES FOR SVCS/DDA-ADMIN	63,300	63,300	65,200	65,200	31,650	65,200	67,200	69,220	71,300	73,440	75,640
101 005 589.000	CHARGES FOR SVCS/DDA-MSD SVCS	138,620	138,620	142,780	142,780	69,310	142,780	147,060	151,470	156,010	160,690	165,510
101 005 589.500	CHARGES FOR SVCS/DDA-PARKING	39,920	39,920	41,120	41,120	19,960	41,120	42,350	43,620	44,930	46,280	47,670
101 005 590.000	CHARGES FOR SVCS/HOUS COMM	21,850	21,850	21,850	21,850	10,925	21,850	21,850	22,510	23,190	23,890	24,610
101 005 590.750	CHARGES FOR SVCS/HOUS P/R FEE	16,390	16,390	16,390	16,390	8,195	16,390	16,390	16,880	17,390	17,910	18,450
101 005 591.000	CHARGES FOR SVCS/OTHER COMM	15,400	15,388	3,000	3,000	9,055	3,000	3,000	3,090	3,180	3,280	3,380
101 005 592.000	CHARGES FOR SVCS/BROWNFIELD	16,780	16,592	36,550	36,550	0	36,550	57,240	32,810	47,720	48,670	37,590
Total		860,210	846,206	890,430	890,430	422,645	890,430	933,680	935,550	977,550	1,006,410	1,024,070
Cemetery Revenues												
101 006 633.000	FOUNDATIONS	10,000	9,540	10,000	10,000	4,280	10,000	10,000	10,300	10,610	10,930	11,260
101 006 634.000	GRAVE OPENINGS & CLOSING	85,025	88,350	60,000	60,000	46,675	60,000	60,000	61,800	63,650	65,560	67,530
101 006 643.000	CEMETERY LOT SALES	58,600	64,800	45,000	45,000	32,125	45,000	45,000	46,350	47,740	49,170	50,650
101 006 644.000	CRYPT SALES	60,775	57,325	40,000	40,000	52,000	40,000	40,000	41,200	42,440	43,710	45,020
101 006 649.000	CEMETERY MISC/TRANSFERS	3,975	3,965	2,500	3,850	2,425	3,850	2,500	1,000	1,000	1,000	1,000
Total		218,375	223,980	157,500	158,850	137,505	158,850	157,500	160,650	165,440	170,370	175,460
Parking Revenues												
101 007 656.000	PARKING FEES/CENTRAL	12,200	19,171	20,000	20,000	9,489	20,000	20,000	20,600	21,220	21,860	22,520
101 007 656.100	PARKING FEES/EAST CENTRAL	8,000	7,908	200	1,100	0	1,100	200	210	220	230	240
101 007 657.000	PERMIT PARKING	3,000	2,950	3,000	3,000	845	3,000	3,000	3,090	3,180	3,280	3,380
101 007 658.000	PARKING FINES	17,225	17,532	12,000	12,000	14,322	12,000	12,000	12,360	12,730	13,110	13,500
101 007 658.500	PARKING FINES-DDA	30,000	19,448	30,000	30,000	15,743	30,000	30,000	30,900	31,830	32,780	33,760
Total		70,425	67,009	65,200	66,100	40,399	66,100	65,200	67,160	69,180	71,260	73,400

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	<u>Other Operating Revenues</u>											
101 008 628.000	POLICE DEPARTMENT REVENUES	9,525	9,849	5,900	8,400	5,281	8,400	5,900	6,080	6,260	6,450	6,640
101 008 628.050	CITY PORTION / OFFENDER REGISTRATION	250	150	250	250	0	250	250	260	270	280	290
101 008 628.200	911 EMERGENCY SYSTEM REVENUES	57,600	66,855	45,000	45,000	13,159	45,000	45,000	46,350	47,740	49,170	50,650
101 008 628.300	ACT 302 TRAINING FUNDS	3,000	1,962	3,000	3,000	1,111	3,000	3,000	3,300	3,300	3,300	3,300
101 008 628.500	FALSE ALARM FEES	16,000	15,650	16,000	16,000	7,350	16,000	16,000	16,480	16,970	17,480	18,000
101 008 628.600	PBT TEST (BREATHYLIZER)	3,000	120	3,000	3,000	60	3,000	3,000	3,090	3,180	3,280	3,380
101 008 628.700	LLRC FILING FEES	2,000	2,414	2,000	2,000	700	2,000	2,000	2,060	2,120	2,180	2,250
101 008 628.900	BOND PROCESSING FEE	150	40	150	150	30	150	150	0	0	0	0
101 008 630.000	OVERHEAD ON WORK ORDERS	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 008 647.000	DISTRICT COURT REVENUE	8,000	0	8,000	8,000	0	8,000	8,000	100	4,000	5,600	5,000
101 008 647.500	DISTRICT COURT-DUIL REIMB	5,500	1,339	5,500	5,500	0	5,500	5,500	5,670	5,840	6,020	6,200
101 008 647.600	JUROR COMPENSATION RETURNS	150	119	150	150	119	150	150	150	150	150	150
101 008 659.000	ORDINANCE VIOLATIONS/ CITATIONS	0	0	0	0	0	0	0	0	0	0	0
101 008 660.000	TOWING FINES AND FEES	1,500	75	1,500	1,500	75	1,500	1,500	1,550	1,600	1,650	1,700
101 008 665.000	INTEREST ON INVESTMENTS	50	4,355	50	30,125	(1,680)	30,125	50	50	50	50	50
101 008 668.000	ROYALTIES/CABLE TV	220,000	195,422	220,000	220,000	49,986	220,000	220,000	226,600	233,400	240,400	247,610
101 008 668.300	CABLE TV/PEG FEES	22,000	8,010	22,000	22,000	2,000	22,000	22,000	23,100	24,260	25,470	26,740
101 008 668.500	METRO ACT R.O.W. REIMBURSEMENT	33,500	33,235	27,000	27,000	0	27,000	27,000	27,810	28,640	29,500	30,390
101 008 672.221	2021 SIDEWALK SPECIAL ASSMT	61,000	55,397	0	0	0	0	0	0	0	0	0
101 008 672.222	2022 SIDEWALK SPECIAL ASSMT	0	0	40,000	53,000	0	53,000	0	0	0	0	0
101 008 672.223	2023 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	40,000	0	0	0	0
101 008 672.224	2024 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	40,000	0	0	0
101 008 672.225	2025 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	40,000	0	0
101 008 675.006	CONTRIBUTIONS/KIWANIS PARK IMPROV	0	0	0	15,000	0	15,000	0	0	0	40,000	0
101 008 672.226	2026 SIDEWALK SPECIAL ASSMT	0	0	0	0	0	0	0	0	0	0	40,000
101 008 675.100	CONTRIBUTIONS/ADOPT-A-PARK	0	0	0	0	0	0	0	0	0	0	0
101 008 675.100	CONTRIBUTIONS/OTHER	0	0	0	0	0	0	0	0	0	0	0
101 008 675.102	CONTRIBUTIONS FROM BUD STAB FUND	0	0	0	0	0	0	0	0	0	0	0
101 008 675.226	CONTRIBUTIONS FROM WASTE/REC FD	0	0	0	0	0	0	0	0	0	0	0
101 008 680.000	OTHER INCOME	12,400	12,868	10,000	10,000	6,115	10,000	10,000	10,000	10,000	10,000	10,000
101 008 680.200	MISCELLANEOUS / FIRE DEPT SHIRT SALES	170	161	0	0	0	0	0	5,000	5,000	5,000	5,000
101 008 681.000	EXPENSE REIMBURSEMENTS	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 008 683.000	GAIN/LOSS ON SALE OF FIXED ASSETS	0	0	0	0	0	0	0	0	0	0	0
101 008 685.000	INSURANCE PROCEEDS	11,000	10,767	1,000	1,000	10,767	1,000	1,000	1,030	1,060	1,090	1,120
101 008 687.000	PASSPORT PROCESSING FEE	25,000	13,195	25,000	25,000	4,480	25,000	25,000	25,750	26,520	27,320	28,140
101 008 690.000	REIMBURSEMENT/SPEC ELECTIONS	700	0	700	700	0	700	700	720	740	760	780
101 008 691.000	REIMBURSEMENT/GEOTHERMAL PROJECT	48,290	0	48,290	0	24,145	0	48,290	0	0	0	0
101 008 694.200	INS PREM/RETIRES & OTHERS	(16,000)	(13,624)	(16,000)	(16,000)	(6,792)	(16,000)	(16,000)	(16,480)	(16,970)	(17,480)	(18,000)
101 008 694.300	SPECIAL EVENTS INCOME	180,000	129,261	180,000	180,000	89,978	180,000	180,000	185,400	190,960	196,690	202,590
101 008 698.000	SUNDRY (CASH OVER/SHORT)	50	4	50	50	(2)	50	50	50	50	50	50
	Total	706,835	547,624	650,540	662,825	206,882	662,825	650,540	616,180	637,260	656,590	674,270
	GENERAL FUND (OPERATING)											
	REVENUE TOTAL	9,815,513	9,650,719	10,185,077	10,199,612	7,823,715	10,199,612	10,691,294	10,661,840	10,691,860	10,992,710	11,287,340

BUDGET

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

BUDGET

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

BUDGET

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

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
City Clerk Expenditures												
101 215 706.000	SALARY & WAGES/FULL TIME	83,830	90,070	79,750	79,750	42,946	79,750	83,345	85,850	88,430	91,080	93,810
101 215 706.050	SALARY & WAGES/PART TIME	6,000	0	6,275	6,275	0	6,275	6,790	6,990	7,200	7,420	7,640
101 215 706.100	SALARY & WAGES/SICK	3,130	4,081	3,350	3,350	0	3,350	3,530	3,640	3,750	3,860	3,980
101 215 706.300	SALARY & WAGES/LONGEVITY	1,200	1,200	1,200	1,500	1,200	1,500	1,185	1,000	1,000	1,000	1,000
101 215 706.600	SALARY & WAGES/VACATION	2,780	1,700	3,000	3,000	0	3,000	3,140	3,230	3,330	3,430	3,530
101 215 707.000	SALARY & WAGES/TEMP-SEASONAL	50	43	50	250	43	250	50	50	50	50	50
101 215 709.000	SALARY & WAGES/OVERTIME	530	270	550	950	270	950	550	570	590	610	630
101 215 721.000	FRINGE BENEFITS	40,720	40,720	43,175	43,175	19,927	43,175	44,100	45,420	46,780	48,180	49,630
101 215 721.500	POST RETIREMENT BENEFITS	15,180	15,178	18,825	18,825	7,589	18,825	20,085	22,700	25,510	28,360	31,150
101 215 725.500	MEAL ALLOWANCE	100	8	100	100	8	100	200	210	220	230	240
101 215 727.000	OFFICE SUPPLIES	200	14	100	100	0	100	200	210	220	230	240
101 215 728.000	POSTAGE	500	29	570	570	29	570	570	590	610	630	650
101 215 740.000	OPERATING SUPPLIES	2,100	2,086	3,000	3,000	1,662	3,000	3,000	3,090	3,180	3,280	3,380
101 215 818.000	CONTRACTUAL SERVICES	4,000	1,220	10,000	10,000	0	10,000	2,700	2,780	2,860	2,950	3,040
101 215 860.000	TRANSPORTATION	250	40	125	225	32	225	400	410	420	430	440
101 215 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0
101 215 900.000	PRINTING & PUBLISHING	2,000	308	1,500	1,500	308	1,500	1,750	1,800	1,850	1,910	1,970
101 215 925.000	SUBSCRIPTIONS & PUBLICATIONS	200	0	100	400	0	400	100	100	100	100	100
101 215 940.000	EQUIPMENT RENTAL - FORCE ACCT	7,700	7,267	3,500	3,500	3,667	3,500	7,300	520	540	560	580
101 215 956.000	MISCELLANEOUS	2,000	64	1,000	1,000	0	1,000	500	520	540	560	580
101 215 957.000	TRAINING EXPENSE	1,500	190	1,500	1,500	0	1,500	2,000	2,060	2,120	2,180	2,250
101 215 958.000	MEMBERSHIPS & DUES	750	495	360	610	320	610	370	380	390	400	410
Total		174,720	164,983	178,030	179,580	78,002	179,580	181,865	182,120	189,690	197,450	205,300
Mgmt Information Services Expenditures												
101 228 706.000	SALARY & WAGES/FULL TIME	111,600	113,615	118,950	118,950	53,865	118,950	129,115	132,990	136,980	141,090	145,320
101 228 706.100	SALARY & WAGES/SICK	4,700	5,174	5,000	5,000	0	5,000	5,470	5,630	5,800	5,970	6,150
101 228 706.300	SALARY & WAGES/LONGEVITY	1,500	1,500	1,500	1,500	1,500	1,500	1,500	750	800	1,000	1,000
101 228 706.600	SALARY & WAGES/VACATION	4,325	4,312	4,450	4,450	0	4,450	4,850	5,000	5,150	5,300	5,460
101 228 721.000	FRINGE BENEFITS	53,050	53,050	55,625	55,625	22,154	55,625	57,350	59,070	60,840	62,670	64,550
101 228 721.500	POST RETIREMENT BENEFITS	21,050	21,037	25,975	25,975	10,519	25,975	28,450	32,160	36,140	40,180	44,130
101 228 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	100	150	150	150	150
101 228 727.000	OFFICE SUPPLIES	150	0	150	150	0	150	150	150	150	150	150
101 228 728.000	POSTAGE	100	0	100	100	0	100	100	100	100	100	100
101 228 740.000	OPERATING SUPPLIES	4,000	3,622	4,000	4,000	2,240	4,000	4,500	4,640	4,780	4,920	5,070
101 228 750.000	OPERATING SUPPLIES/SOFTWARE	38,000	34,012	72,500	72,500	20,455	72,500	91,500	94,250	97,080	99,990	102,990
101 228 818.000	CONTRACTUAL SERVICES	42,650	42,810	65,000	65,000	3,557	65,000	72,000	74,160	76,380	78,670	81,030
101 228 850.000	COMMUNICATIONS	200	0	200	200	0	200	200	210	220	230	240
101 228 860.000	TRANSPORTATION	300	13	150	150	13	150	150	150	150	150	150
101 228 864.000	CONFERENCES & MEETINGS	1,500	0	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 228 940.000	EQUIPMENT RENTAL - FORCE ACCT	450	250	450	450	125	450	550	260	270	280	290
101 228 956.000	MISCELLANEOUS	250	0	250	250	0	250	250	260	270	280	290
101 228 957.000	TRAINING EXPENSE	10,000	0	10,000	10,000	0	10,000	10,000	10,300	10,610	10,930	11,260
101 228 958.000	MEMBERSHIPS & DUES	400	50	400	400	50	400	400	410	420	430	440
Total		294,225	279,444	366,200	366,200	114,477	366,200	408,135	422,040	437,740	453,990	470,320

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Finance/Treasury Services Expenditures												
101 253 706.000	SALARY & WAGES/FULL TIME	154,880	163,098	188,900	188,900	64,377	188,900	198,005	203,950	210,070	216,370	222,860
101 253 706.050	SALARY & WAGES/PART TIME	61,160	43,577	89,300	89,300	20,741	89,300	101,095	104,130	107,250	110,470	113,780
101 253 706.100	SALARY & WAGES/SICK	5,150	2,868	5,575	5,575	0	5,575	5,875	6,050	6,230	6,420	6,610
101 253 706.300	SALARY & WAGES/LONGEVITY	1,325	1,325	1,600	2,375	1,325	2,375	1,800	1,950	2,080	2,200	2,330
101 253 706.600	SALARY & WAGES/VACATION	4,290	0	4,650	4,650	0	4,650	4,885	5,030	5,180	5,340	5,500
101 253 707.000	SALARY & WAGES/TEMP-SEASONAL	70,200	40,695	80,900	40,000	21,465	40,000	41,200	42,440	43,710	45,020	46,370
101 253 709.000	SALARY & WAGES/OVERTIME	420	0	375	375	0	375	250	260	270	280	290
101 253 721.000	FRINGE BENEFITS	100,000	100,000	131,800	131,800	37,251	131,800	117,815	121,350	124,990	128,740	132,600
101 253 721.500	POST RETIREMENT BENEFITS	32,310	32,305	51,000	51,000	16,153	51,000	48,385	54,700	61,480	68,360	75,080
101 253 725.500	MEAL ALLOWANCE	150	60	150	150	44	150	150	150	150	150	150
101 253 727.000	OFFICE SUPPLIES	3,000	2,001	3,000	3,000	842	3,000	3,000	3,090	3,180	3,280	3,380
101 253 728.000	POSTAGE	6,000	6,948	6,000	6,000	2,206	6,000	6,000	6,180	6,370	6,560	6,760
101 253 740.000	OPERATING SUPPLIES	3,750	3,291	3,750	3,750	1,705	3,750	3,750	3,860	3,980	4,100	4,220
101 253 818.000	CONTRACTUAL SERVICES	6,360	6,181	3,500	3,500	4,358	3,500	3,500	3,610	3,720	3,830	3,940
101 253 818.213	CONT SRVC/ASSESSING	0	0	0	0	0	0	0	0	0	0	0
101 253 818.214	CONT SRVC/ASSG-SPEC PROJ	0	0	0	0	0	0	0	0	0	0	0
101 253 850.000	COMMUNICATIONS	850	808	850	850	563	850	850	880	910	940	970
101 253 860.000	TRANSPORTATION	1,000	278	1,000	1,000	132	1,000	1,000	1,030	1,060	1,090	1,120
101 253 864.000	CONFERENCES & MEETINGS	1,000	775	1,400	1,400	0	1,400	1,400	1,440	1,480	1,520	1,570
101 253 865.000	PUBLIC RELATIONS EVENTS	1,250	329	1,250	1,250	329	1,250	1,250	1,290	1,330	1,370	1,410
101 253 900.000	PRINTING & PUBLISHING	6,050	6,542	3,000	5,000	4,813	5,000	3,000	3,090	3,180	3,280	3,380
101 253 925.000	SUBSCRIPTIONS & PUBLICATIONS	300	468	100	100	299	100	100	100	100	100	100
101 253 930.000	REPAIRS & MAINTENANCE	435	435	100	100	88	100	100	100	100	100	100
101 253 938.000	EQUIPMENT LEASE EXPENSE	150	0	150	150	0	150	150	150	150	150	150
101 253 940.000	EQUIPMENT RENTAL - FORCE ACCT	13,750	20,600	20,600	20,600	10,300	20,600	20,600	2,270	2,340	2,410	2,480
101 253 956.000	MISCELLANEOUS	100	0	100	100	0	100	100	100	100	100	100
101 253 957.000	TRAINING EXPENSE	1,000	923	2,000	2,000	923	2,000	2,000	2,060	2,120	2,180	2,250
101 253 958.000	MEMBERSHIPS & DUES	1,000	529	1,000	1,000	309	1,000	1,000	1,030	1,060	1,090	1,120
Total		475,880	434,037	602,050	563,925	188,224	563,925	567,260	570,290	592,590	615,450	638,620
City Assessor Expenditures												
101 257 725.000	EMPLOYEE TESTING & LICENSING	0	0	0	0	0	0	0	0	0	0	0
101 257 727.000	OFFICE SUPPLIES	0	0	2,500	2,500	0	2,500	2,500	2,580	2,660	2,740	2,820
101 257 728.000	POSTAGE	1,000	93	8,000	8,000	93	8,000	1,000	1,030	1,060	1,090	1,120
101 257 818.000	CONTRACTUAL SERVICES	1,500	0	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 257 818.213	CONT SRVC/ASSESSING	67,500	67,488	67,065	67,065	39,314	67,065	70,418	72,530	74,710	76,950	79,260
101 257 860.000	TRANSPORTATION	850	0	0	0	0	0	0	0	0	0	0
101 257 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0
101 257 900.000	PRINTING & PUBLISHING	2,000	36	4,000	4,000	36	4,000	4,000	4,120	4,240	4,370	4,500
101 257 925.000	SUBSCRIPTIONS & PUBLICATIONS	1,500	1,379	1,500	1,500	752	1,500	1,500	1,550	1,600	1,650	1,700
101 257 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	3,000	3,000	0	3,000	1,000	2,270	2,340	2,410	2,480
101 257 957.000	TRAINING EXPENSE	1,000	125	0	0	125	0	0	0	0	0	0
101 257 958.000	MEMBERSHIPS & DUES	100	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
Total		75,450	69,121	88,565	88,565	40,320	88,565	82,918	86,660	89,270	91,950	94,700

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Elections Services Expenditures</u>												
101 262 706.000	SALARY & WAGES/FULL TIME	13,140	234	14,075	14,075	234	14,075	14,705	15,150	15,600	16,070	16,550
101 262 706.050	SALARY & WAGES/PART TIME	23,980	13,389	25,050	25,050	5,998	25,050	27,165	27,980	28,820	29,680	30,570
101 262 706.100	SALARY & WAGES/SICK	560	0	600	600	0	600	625	640	660	680	700
101 262 706.300	SALARY & WAGES/LONGEVITY	350	350	450	500	350	500	515	1,000	1,000	1,000	1,000
101 262 706.600	SALARY & WAGES/VACATION	490	0	525	525	0	525	555	570	590	610	630
101 262 706.860	SALARY & WAGES/AUTO ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 262 707.000	SALARY & WAGES/TEMP-SEASONAL	22,000	5,902	22,000	22,000	5,902	22,000	22,000	22,660	23,340	24,040	24,760
101 262 709.000	SALARY & WAGES/OVERTIME	2,100	1,608	2,175	4,750	1,608	4,750	4,750	4,890	5,040	5,190	5,350
101 262 721.000	FRINGE BENEFITS	10,940	10,940	11,475	11,475	1,140	11,475	11,810	12,160	12,520	12,900	13,290
101 262 721.500	POST RETIREMENT BENEFITS	2,680	2,679	3,325	6,025	1,340	6,025	3,545	4,000	4,490	4,990	5,480
101 262 725.500	MEAL ALLOWANCE	1,000	1,359	100	1,300	926	1,300	1,500	1,550	1,600	1,650	1,700
101 262 727.000	OFFICE SUPPLIES	100	0	100	100	0	100	100	100	100	100	100
101 262 728.000	POSTAGE	2,800	2,682	3,080	3,080	764	3,080	3,130	3,220	3,320	3,420	3,520
101 262 740.000	OPERATING SUPPLIES	1,000	456	3,800	3,800	450	3,800	2,000	2,060	2,120	2,180	2,250
101 262 818.000	CONTRACTUAL SERVICES	12,000	2,449	19,200	19,200	1,614	19,200	28,250	29,100	29,970	30,870	31,800
101 262 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0
101 262 860.000	TRANSPORTATION	250	114	125	125	46	125	200	210	220	230	240
101 262 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0
101 262 900.000	PRINTING & PUBLISHING	7,050	7,394	4,000	4,000	2,429	4,000	6,700	6,900	7,110	7,320	7,540
101 262 925.000	SUBSCRIPTIONS & PUBLICATIONS	250	0	100	100	0	100	100	100	100	100	100
101 262 930.000	REPAIRS & MAINTENANCE	300	0	100	100	0	100	100	100	100	100	100
101 262 940.000	EQUIPMENT RENTAL - FORCE ACCT	300	0	100	100	0	100	100	520	540	560	580
101 262 956.000	MISCELLANEOUS	200	0	100	100	0	100	100	100	100	100	100
101 262 957.000	TRAINING EXPENSE	1,500	1,400	1,500	1,500	600	1,500	2,000	2,060	2,120	2,180	2,250
101 262 958.000	MEMBERSHIPS & DUES	750	95	360	360	95	360	370	380	390	400	410
Total		103,740	51,052	112,340	118,865	23,496	118,865	130,320	135,450	139,850	144,370	149,020
<u>City Attorney Expenditures</u>												
101 266 818.100	CONT SRVC/ RETAINER	40,000	28,199	44,000	44,000	9,500	44,000	45,000	46,350	47,740	49,170	50,650
101 266 818.110	CONT SRVC/ PROSECUTION RETAINER	52,000	49,379	52,000	52,000	18,537	52,000	53,000	54,590	56,230	57,920	59,660
101 266 818.150	CONT SVCS/ SPECIAL PROJECTS	30,000	30,639	40,000	40,000	17,182	40,000	40,000	41,200	42,440	43,710	45,020
101 266 818.165	CONT SVCS/ CITY ATTY-BROWNFIELD	4,000	840	1,000	4,000	175	4,000	5,000	5,150	5,300	5,460	5,620
101 266 818.170	CONT SVCS/ PROPERTY TAX APPEALS	9,000	7,162	7,000	7,000	1,379	7,000	7,500	15,000	15,450	15,910	16,390
101 266 818.200	CONT SRVC/ LABOR ATTORNEY	4,500	2,576	4,500	4,500	776	4,500	4,000	4,120	4,240	4,370	4,500
101 266 900.000	PRINTING & PUBLISHING	500	0	500	500	0	500	500	520	540	560	580
101 266 956.000	MISCELLANEOUS	500	0	500	500	0	500	500	520	540	560	580
Total		140,500	118,796	149,500	152,500	47,548	152,500	155,500	167,450	172,480	177,660	183,000

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Other General Government Expenditures</u>												
101 268 721.000	FRINGE BENEFITS	4,500	4,500	4,500	4,500	0	4,500	4,500	4,640	4,780	4,920	5,070
101 268 721.200	CONTRIBUTION TO HEALTH CARE RESERVE	0	0	2,000	2,000	0	2,000	2,000	20,000	20,000	20,000	20,000
101 268 724.000	MERS ACTUARIAL EVALUATIONS	10,000	0	10,000	11,875	0	11,875	11,875	12,230	22,600	0	0
101 268 725.000	EMPLOYEE TESTING & LICENSING	3,500	753	3,500	3,500	0	3,500	3,500	3,610	3,720	3,830	3,940
101 268 727.000	OFFICE SUPPLIES	2,500	0	2,500	2,500	0	2,500	2,500	2,580	2,660	2,740	2,820
101 268 728.000	POSTAGE	12,500	10,520	13,000	13,000	3,037	13,000	14,000	14,420	14,850	15,300	15,760
101 268 740.000	OPERATING SUPPLIES	6,000	5,918	7,000	7,000	4,169	7,000	7,000	7,210	7,430	7,650	7,880
101 850 750.000	OPERATING SUPPLIES/SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
101 268 818.000	CONTRACTUAL SERVICES	16,000	17,111	17,000	17,000	7,636	17,000	22,000	22,660	23,340	24,040	24,760
101 268 818.900	CONT SRVC/BANK ANALYSIS FEES	10,275	10,265	2,000	2,000	0	2,000	2,500	2,580	2,660	2,740	2,820
101 268 850.000	COMMUNICATIONS	33,750	33,686	35,000	35,000	16,869	35,000	38,000	39,140	40,310	41,520	42,770
101 268 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	1,500	1,550	1,600	1,650	1,700
101 268 865.000	PUBLIC RELATIONS EVENTS	800	0	800	800	0	800	800	820	840	870	900
101 268 900.000	PRINTING & PUBLISHING	1,000	100	1,000	1,000	100	1,000	1,000	1,030	1,060	1,090	1,120
101 268 910.000	INSURANCE & BONDS	95,000	102,917	95,000	95,000	47,500	95,000	97,000	99,910	102,910	106,000	109,180
101 268 922.000	REIMBURSEMENT / DC G2G REVENUE	0	0	0	0	0	0	15,000	30,000	40,000	50,000	60,000
101 268 930.000	REPAIRS & MAINTENANCE	5,000	0	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
101 268 938.000	EQUIPMENT LEASE EXPENSE	7,950	7,864	6,000	6,000	4,143	6,000	6,800	7,000	7,210	7,430	7,650
101 268 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,370	8,000	4,500	4,500	4,000	4,500	4,700	4,840	4,990	5,140	5,290
101 268 940.100	EQUIPMENT RENTAL - SUPPLEMENTAL	0	0	73,486	73,486	0	73,486	73,486	75,690	77,960	80,300	82,710
101 268 956.000	MISCELLANEOUS	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 268 957.000	TRAINING	4,500	0	4,500	4,500	0	4,500	4,500	4,640	4,780	4,920	5,070
101 268 963.000	BAD DEBT EXPENSE/BANKRUPTCY	2,000	0	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
101 268 964.000	PRIOR YEAR TAX REFUNDS	2,000	0	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
Total		223,645	201,635	291,786	293,661	87,454	293,661	322,661	364,850	394,300	391,050	410,680
<u>City Hall Maintenance Expenditures</u>												
101 275 706.000	SALARY & WAGES/FULL TIME	4,690	5,011	5,550	5,550	1,958	5,550	6,025	6,210	6,400	6,590	6,790
101 275 706.100	SALARY & WAGES/SICK	170	0	225	225	0	225	265	270	280	290	300
101 275 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 275 706.300	SALARY & WAGES/LONGEVITY	20	0	25	25	0	25	25	30	30	30	30
101 275 706.350	SALARY & WAGES/PAGER PAY	90	0	125	125	0	125	100	100	100	100	100
101 275 706.550	SALARY & WAGES/WATER LICENSE BONUS	55	0	55	55	0	55	55	60	60	60	60
101 275 706.600	SALARY & WAGES/VACATION	170	0	225	225	0	225	225	230	240	250	260
101 275 707.000	SALARY & WAGES/TEMP-SEASONAL	2,510	2,528	1,525	1,525	2,028	1,525	1,075	1,110	1,140	1,170	1,210
101 275 709.000	SALARY & WAGES/OVERTIME	370	368	275	275	52	275	200	210	220	230	240
101 275 721.000	FRINGE BENEFITS	2,650	2,650	3,450	3,450	1,312	3,450	3,785	3,900	4,020	4,140	4,260
101 275 721.500	POST RETIREMENT BENEFITS	1,850	1,843	2,650	2,650	922	2,650	2,375	2,680	3,010	3,340	3,660
101 275 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 275 740.000	OPERATING SUPPLIES	9,000	10,647	9,000	9,000	4,106	9,000	8,000	8,240	8,490	8,740	9,000
101 275 818.000	CONTRACTUAL SERVICES	76,500	45,812	55,000	55,000	22,178	55,000	88,600	91,260	94,000	96,820	99,720
101 275 850.000	COMMUNICATIONS	4,000	0	0	0	0	0	0	0	0	0	0
101 275 920.000	PUBLIC UTILITIES	25,000	26,101	25,000	25,000	7,508	25,000	25,000	25,750	26,520	27,320	28,140
101 275 930.000	REPAIRS & MAINTENANCE	7,500	6,344	7,500	7,500	2,204	7,500	10,000	10,300	10,610	10,930	11,260
101 275 940.000	EQUIPMENT RENTAL - FORCE ACCT	5,000	4,220	6,000	6,000	2,734	6,000	5,225	4,120	4,240	4,370	4,500
Total		139,575	105,524	116,605	116,605	45,001	116,605	150,955	154,470	159,360	164,380	169,530

BUDGET

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

BUDGET

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

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Fire Department Expenditures												
101 336 706.750	SALARY & WAGES/MEDICAL FIRST RESPONDER	11,750	11,712	13,500	13,500	11,712	13,500	13,500	13,910	14,330	14,760	15,200
101 336 707.000	SALARY & WAGES/TEMP-SEASONAL	3,500	0	0	0	0	0	0	0	0	0	0
101 336 721.000	FRINGE BENEFITS	3,000	3,000	2,500	2,500	2,288	2,500	2,500	2,580	2,660	2,740	2,820
101 336 721.500	POST RETIREMENT BENEFITS	327,210	327,209	337,025	337,025	163,605	337,025	272,415	306,200	340,510	374,020	389,650
101 336 721.600	CONTR POST RETIREMENT BENEFITS-PENSION	29,000	0	0	0	0	0	0	29,440	29,440	29,440	29,440
101 336 721.650	CONTR POST RETIREMENT BENEFITS-OPEB	75,000	55,873	75,000	75,000	12,145	75,000	75,000	80,250	85,870	91,880	98,310
101 336 725.000	EMPLOYEE TESTING & LICENSING	0	0	0	60	0	60	0	0	0	0	0
101 336 740.000	OPERATING SUPPLIES	5,580	5,738	5,000	5,000	4,693	5,000	5,000	5,150	5,300	5,460	5,620
101 336 818.000	CONTRACTUAL SERVICES	16,000	10,228	16,000	16,000	7,785	16,000	16,000	16,480	16,970	17,480	18,000
101 336 818.800	CONTR SERVICES - NFD	640,175	646,169	686,500	686,500	346,228	686,500	686,500	707,100	728,310	750,160	772,660
101 336 818.810	CONTR SERVICES - NFD - AERIAL TRUCK LOAN	0	0	0	0	(349)	0	0	30,740	31,240	31,120	30,990
101 336 850.000	COMMUNICATIONS	1,600	35	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 336 865.000	PUBLIC RELATIONS EVENTS	300	2,700	300	300	0	300	300	310	320	330	340
101 336 900.000	PRINTING & PUBLISHING	1,000	0	1,000	1,000	0	1,000	1,000	1,030	1,060	1,090	1,120
101 336 920.000	PUBLIC UTILITIES	1,800	1,812	1,800	1,800	699	1,800	1,800	1,850	1,910	1,970	2,030
101 336 940.000	EQUIPMENT RENTAL - FORCE ACCT	85,000	66,000	85,000	85,000	33,000	85,000	85,000	87,550	90,180	92,890	95,680
101 336 957.000	TRAINING EXPENSES	0	0	0	0	0	0	0	0	0	0	0
Total		1,200,915	1,130,476	1,225,125	1,225,185	581,805	1,225,185	1,160,515	1,284,140	1,349,700	1,414,990	1,463,560
MSD Administration Expenditures												
101 441 706.000	SALARY & WAGES/FULL TIME	130,415	101,467	137,950	137,950	46,864	137,950	125,105	128,860	132,730	136,710	140,810
101 441 706.050	SALARY & WAGES/PART TIME	21,985	16,334	22,775	22,775	8,020	22,775	22,025	22,690	23,370	24,070	24,790
101 441 706.100	SALARY & WAGES/SICK	5,100	5,857	5,375	5,375	1,760	5,375	2,935	3,020	3,110	3,200	3,300
101 441 706.150	SALARY & WAGES/IN-LIEU HEALTH	755	753	725	780	0	780	725	750	770	790	810
101 441 706.300	SALARY & WAGES/LONGEVITY	1,380	1,362	1,525	1,600	1,362	1,600	1,900	1,960	2,020	2,080	2,140
101 441 706.350	SALARY & WAGES/PAGER PAY	1,360	158	1,325	1,325	158	1,325	1,025	1,060	1,090	1,120	1,150
101 441 706.450	SALARY & WAGES/SAFETY INSPECTION BONUS	1,750	450	1,750	1,750	450	1,750	1,750	1,800	1,850	1,910	1,970
101 441 706.600	SALARY & WAGES/VACATION PAYOFF	4,210	615	4,425	4,425	0	4,425	3,650	3,760	3,870	3,990	4,110
101 441 707.000	SALARY & WAGES/TEMP-SEASONAL	685	622	750	750	257	750	750	770	790	810	830
101 441 709.000	SALARY & WAGES/OVERTIME	5,780	4,490	5,825	5,825	2,631	5,825	3,090	3,180	3,280	3,380	3,480
101 441 721.000	FRINGE BENEFITS	69,610	69,610	73,025	73,025	22,320	73,025	58,525	60,280	62,090	63,950	65,870
101 441 721.500	POST RETIREMENT BENEFITS	36,300	32,276	42,175	42,175	16,138	42,175	31,325	35,410	39,800	44,260	48,610
101 441 725.000	EMPLOYEE TESTING & LICENSING	300	125	500	500	125	500	500	520	540	560	580
101 441 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 441 728.000	POSTAGE	250	0	250	250	0	250	250	260	270	280	290
101 441 740.000	OPERATING SUPPLIES	7,000	4,702	7,000	7,000	1,902	7,000	7,000	7,210	7,430	7,650	7,880
101 441 740.400	UNIFORM ALLOWANCE	12,000	12,873	12,000	12,000	5,506	12,000	18,000	18,540	19,100	19,670	20,260
101 441 740.700	SAFETY GEAR	2,000	(3,001)	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
101 441 740.750	FOUL WEATHER GEAR	1,000	620	1,500	2,250	0	2,250	3,000	3,090	3,180	3,280	3,380
101 441 818.000	CONTRACTUAL SERVICES	9,350	10,234	9,200	15,450	6,630	15,450	15,000	15,450	15,910	16,390	16,880
101 441 850.000	COMMUNICATIONS	6,000	3,962	6,000	6,000	2,079	6,000	2,500	2,580	2,660	2,740	2,820
101 441 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	1,000	1,030	1,060	1,090
101 441 900.000	PRINTING & PUBLISHING	0	0	0	100	0	100	0	0	0	0	0
101 441 938.000	EQUIPMENT LEASE EXPENSE	4,000	3,237	4,000	4,000	1,652	4,000	4,000	4,120	4,240	4,370	4,500
101 441 940.000	EQUIPMENT RENTAL - FORCE ACCT	4,000	3,500	4,000	4,000	1,750	4,000	4,000	11,330	11,670	12,020	12,380
101 441 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
101 441 957.000	TRAINING EXPENSES	1,500	1,350	1,500	1,500	0	1,500	1,500	1,550	1,600	1,650	1,700
101 441 958.000	MEMBERSHIPS & DUES	500	0	500	500	0	500	500	520	540	560	580
Total		327,230	271,597	346,075	353,305	119,605	353,305	311,055	331,770	345,060	358,680	372,460

BUDGET

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

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<u>Parking System Expenditures</u>												
101 580 706.000	SALARY & WAGES/FULL TIME	2,640	2,380	3,550	3,550	451	3,550	3,850	3,970	4,090	4,210	4,340
101 580 706.100	SALARY & WAGES/SICK	110	0	175	175	0	175	175	180	190	200	210
101 580 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 580 706.300	SALARY & WAGES/LONGEVITY	10	0	25	25	0	25	25	30	30	30	30
101 580 706.350	SALARY & WAGES/PAGER PAY	60	0	75	75	0	75	75	80	80	80	80
101 580 706.550	SALARY & WAGES/CONTRACT BONUS	0	0	0	0	0	0	0	0	0	0	0
101 580 706.600	SALARY & WAGES/VACATION	110	0	150	150	0	150	150	150	150	150	150
101 580 707.000	SALARY & WAGES/TEMP-SEASONAL	600	368	600	600	172	600	500	520	540	560	580
101 580 709.000	SALARY & WAGES/OVERTIME	3,070	1,577	3,250	3,250	205	3,250	2,000	2,060	2,120	2,180	2,250
101 580 721.000	FRINGE BENEFITS	1,670	1,670	2,200	2,200	284	2,200	2,450	2,520	2,600	2,680	2,760
101 580 721.500	POST RETIREMENT BENEFITS	1,210	1,300	1,675	1,675	650	1,675	1,525	1,720	1,930	2,140	2,350
101 580 725.500	MEAL ALLOWANCE	50	16	50	50	0	50	50	50	50	50	50
101 580 740.000	OPERATING SUPPLIES	5,000	5,170	5,000	5,000	0	5,000	5,000	5,150	5,300	5,460	5,620
101 580 818.000	CONTRACTUAL SERVICES	10,000	3,419	14,500	25,100	0	25,100	14,500	14,940	15,390	15,850	16,330
101 580 900.000	PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0	0
101 580 920.000	PUBLIC UTILITIES	11,000	12,881	14,000	14,000	6,534	14,000	14,000	14,420	14,850	15,300	15,760
101 580 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
101 580 940.000	EQUIPMENT RENTAL - FORCE ACCT	7,500	3,873	7,500	7,500	479	7,500	7,500	12,360	12,730	13,110	13,500
101 580 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
Total		43,030	32,653	52,750	63,350	8,775	63,350	51,800	58,150	60,050	62,000	64,010
<u>Other MSD Services Expenditures</u>												
101 590 706.000	SALARY & WAGES/FULL TIME	200	208	125	125	123	125	165	170	180	190	200
101 590 706.100	SALARY & WAGES/SICK	10	0	25	25	0	25	25	30	30	30	30
101 590 706.150	SALARY & WAGES/IN-LIEU HEALTH	0	0	0	0	0	0	0	0	0	0	0
101 590 706.300	SALARY & WAGES/LONGEVITY	10	0	0	0	0	0	0	0	0	0	0
101 590 706.350	SALARY & WAGES/PAGER PAY	10	0	25	25	0	25	25	30	30	30	30
101 590 706.600	SALARY & WAGES/VACATION	0	0	25	25	0	25	25	30	30	30	30
101 590 707.000	SALARY & WAGES/TEMP-SEASONAL	400	65	400	400	62	400	275	280	290	300	310
101 590 709.000	SALARY & WAGES/OVERTIME	310	123	100	100	48	100	100	100	100	100	100
101 590 721.000	FRINGE BENEFITS	181	181	100	100	81	100	100	100	100	100	100
101 590 721.500	POST RETIREMENT BENEFITS	50	54	75	75	27	75	75	80	80	80	80
101 590 725.500	MEAL ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0
101 590 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
101 590 818.000	CONTRACTUAL SERVICES	0	0	500	500	0	500	500	520	540	560	580
101 590 818.430	CONT SVCS/SNOW REMOVAL	0	0	0	0	0	0	0	0	0	0	0
101 590 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0
101 590 940.000	EQUIPMENT RENTAL - FORCE ACCT	1,000	557	1,000	1,000	351	1,000	1,000	1,550	1,600	1,650	1,700
101 590 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
Total		2,171	1,188	2,375	2,375	692	2,375	2,290	2,890	2,980	3,070	3,160

BUDGET

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

BUDGET

Account #	Account Title	2021 /22		2022 /23				2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
		Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Capital Outlay												
101 900 971.436	CAP OUT - LAND IMP/ CITY HALL	21,200	21,172	0	12,111	9,474	12,111	0	0	0	0	0
101 900 971.437	CAP OUT - LAND IMP/ PUBLIC PARKS/ROW	30,000	0	0	0	0	0	0	0	0	0	0
101 900 971.438	CAP OUT - LAND IMP/ MSD	10,000	0	329,000	329,000	0	329,000	110,000	0	0	0	0
101 900 976.276	CAP OUT - BUILDING IMP/ CEMETERY	10,000	0	315,000	315,000	0	315,000	200,000	0	0	0	0
101 900 976.336	CAP OUT - FIRE STATION #2-3 BLDG	23,000	0	0	0	0	0	0	0	0	0	0
101 900 976.436	CAP OUT - BUILDING IMP/ CITY HALL	97,000	11,525	157,000	157,000	0	157,000	240,000	10,000	10,000	10,000	10,000
101 900 976.437	CAP OUT - SIDEWALK REPL PROG	75,000	71,290	369,000	369,000	590	369,000	70,000	40,000	40,000	40,000	40,000
101 900 976.437	CAP OUT - PARK FACILITY REPLACEMENTS	0	0	0	0	0	0	135,000	0	0	0	0
101 900 976.437	CAP OUT - FIRE STATION 3 REPLACEMENTS	0	0	0	0	0	0	0	0	0	0	0
101 900 976.438	CAP OUT - BUILDING IMP/ MSD	37,000	0	60,000	60,000	0	60,000	10,000	10,000	10,000	10,000	10,000
101 900 976.442	CAP OUT - SPEC EVENTS BUILDING	0	0	0	0	0	0	0	0	0	0	0
101 900 976.751	CAP OUT - CULT CTR BLDG IMPR	41,000	40,957	0	0	40,957	0	720,000	0	0	0	0
101 900 976.800	CAP OUT - SENIOR HOUSING BUILDING	0	0	0	0	0	0	0	0	0	0	0
101 900 977.101	CAP OUT - CITY COMMISSION	5,000	815	5,000	5,000	0	5,000	5,000	0	0	0	0
101 900 977.212	CAP OUT - FINANCE	2,500	0	0	0	0	0	0	0	0	0	0
101 900 977.215	CAP OUT - ELECTION EQUIPMENT	2,000	0	3,000	3,000	0	3,000	3,000	0	0	0	0
101 900 977.258	CAP OUT - MGMT INFORM SVCS	5,000	4,140	5,000	5,000	0	5,000	2,500	2,000	2,000	2,000	2,000
101 900 977.276	CAP OUT - CEMETERY EQUIPMENT	0	0	0	0	0	0	0	8,000	8,000	8,000	8,000
101 900 977.301	CAP OUT - POLICE EQUIPMENT	68,000	68,000	7,000	110,500	3,803	110,500	26,100	15,000	15,000	15,000	15,000
101 900 977.336	CAP OUT - FIRE EQUIPMENT	0	0	0	0	0	0	0	5,000	5,000	5,000	5,000
101 900 977.437	CAP OUT - PUBLIC PARKS/ROW	0	0	0	0	0	0	0	5,000	5,000	5,000	5,000
101 900 977.438	CAP OUT - MSD YARD EQUIPMENT	0	0	0	0	0	0	0	10,000	10,000	10,000	2,000
101 900 977.442	CAP OUT - SPEC EVENTS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.172	CAP OUT - MGR OFFICE EQUIPMENT	1,000	0	1,000	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
101 900 980.212	CAP OUT - FIN OFFICE EQUIPMENT	0	0	2,500	2,500	0	2,500	2,500	0	0	0	0
101 900 980.215	CAP OUT - CLK OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.258	CAP OUT - MIS OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.262	CAP OUT - CLK ELECTIONS EQUIPMENT	2,000	0	3,800	3,800	0	3,800	5,600	2,000	2,000	2,000	2,000
101 900 980.276	CAP OUT - CEMETERY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.301	CAP OUT - POL OFFICE EQUIPMENT	5,000	0	0	0	0	0	0	0	0	0	0
101 900 980.336	CAP OUT - FIRE OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.435	CAP OUT - MSD OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
101 900 980.436	CAP OUT - CITY HALL EQUIPMENT	0	0	0	0	0	0	0	2,000	2,000	2,000	2,000
Total		434,700	217,899	1,257,300	1,372,911	54,824	1,372,911	1,530,700	110,000	110,000	110,000	102,000
Debt Service												
101 905 965.314	CONTRIB TO 2014-04 GO REF BD DEBT FUND	0	0	0	0	0	0	0	0	0	0	0
101 905 990.912	CONTRIB TO N'VILLE ACT 99-2016 AERIAL TRUCK	31,234	30,064	32,565	21,454	28,864	21,454	32,412	31,119	30,989	30,843	31,265
Total		31,234	30,064	32,565	21,454	28,864	21,454	32,412	31,119	30,989	30,843	31,265

BUDGET

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



CVTRS

City, Village, and Township Revenue Sharing

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