BUDGET 2021-2022

PORT HURON
MICHIGAN

ADOPTED BY
CITY COUNCIL
MAY 24, 2021

FINAL ADOPTED BUDGET

CITY OF PORT HURON

FOR

THE FISCAL YEAR

2021-2022

CITY OF PORT HURON BUDGET
FISCAL YEAR 2021-2022

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Schedule of Estimated Revenues – General Fund

SCHEDULE OF ESTIMATED REVENUES

GENERAL FUND

2021-2022

	Actual		Budget			
	2018-2019	2019-2020	2020-2021	2021-2022	Increase	Decrease
TAXES:						
Real property taxes	$ 7,635,229	$ 7,909,451	$ 8,150,000	$ 8,375,000	$ 225,000	$
Personal property taxes	822,640	776,179	730,000	755,000	25,000	
Property tax administration fee	324,564	335,201	320,000	345,000	25,000	
Income tax	6,615,692	6,575,928	6,800,000	7,000,000	200,000	
Payment in lieu of taxes	110,565	55,059	55,000	55,000		
Penalties and interest on taxes	219,671	197,101	200,000	200,000		
	15,728,361	15,848,919	16,255,000	16,730,000	475,000	
BUSINESS LICENSES AND PERMITS:						
Demolitions	1,320	2,090	3,000	3,000		
Cable television	342,075	337,784	345,000	345,000		
Miscellaneous	485	1,485	2,000	2,000		
	343,880	341,359	350,000	350,000		
NONBUSINESS LICENSES AND PERMITS:						
Building	334,839	184,144	280,000	275,000		5,000
Electrical	70,274	49,136	75,000	80,000	5,000	
Heating	66,064	66,950	80,000	75,000		5,000
Plumbing	36,865	28,415	40,000	40,000		
Right-of-way	5,797	6,857	3,000	5,000	2,000	
Miscellaneous	5,415	2,720	2,000	90,000	88,000	
	519,254	338,222	480,000	565,000	95,000	10,000
GRANTS:						
American Rescue Plan				9,795,000	9,795,000	
Other grants	329,883	772,665	1,225,000	1,415,000	190,000	
	329,883	772,665	1,225,000	11,210,000	9,985,000	

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SCHEDULE OF ESTIMATED REVENUES

2021-2022

	Actual		Budget			
	2018-2019	2019-2020	2020-2021	2021-2022	Increase	Decrease
STATE SHARED REVENUE:						
Sales and use tax - constitutional	$ 2,592,667	$ 2,677,361	$ 2,750,000	$ 2,645,000	$	$ 105,000
Sales and use tax - statutory	1,104,008	1,125,146	1,150,000	1,150,000		
Local community stabilization authority	811,528	923,324	610,000	800,000	190,000	
Liquor licenses	29,675	41,372	40,000	40,000		
	4,537,878	4,767,203	4,550,000	4,635,000	190,000	105,000
CHARGES FOR SERVICES:						
Zoning board of appeals	2,530	2,260	2,500	2,500		
20th and Court pool	6,404	5,105	7,500	5,000		2,500
Sanborn pool	42,479	12,732	45,000	12,500		32,500
Lakeside parking	185,962	283,220	205,000	280,000	75,000	
Boat launch fees	49,882	46,621	50,000	45,000		5,000
Recreational fees	254,916	208,386	255,000	205,000		50,000
Lot splits	2,805	880	2,500	2,500		
Hydrant maintenance	58,280	58,840	58,840	58,840		
False alarm charges	900	200	2,000	2,000		
Blue Water Bridge reimbursement	300,000	300,000	300,000	300,000		
Summer tax collection fee	1,692	3,370	1,660	1,660		
County parks millage	132,565	136,829	135,000	140,000	5,000	
Miscellaneous	84,280	99,808	85,000	85,000		
	1,122,695	1,158,251	1,150,000	1,140,000	80,000	90,000
FINES AND FORFEITS:						
Parking violations	42,386	25,853	30,000	25,000		5,000
Ordinance fines	91,834	115,399	110,000	105,000		5,000
	134,220	141,252	140,000	130,000		10,000
INVESTMENT INCOME	271,204	248,954	70,000	20,000		50,000
RENTS	376,810	383,201	380,000	395,000	15,000	

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SCHEDULE OF ESTIMATED REVENUES

2021-2022

	Actual		Budget			
	2018-2019	2019-2020	2020-2021	2021-2022	Increase	Decrease
SALE OF PROPERTY AND EQUIPMENT	$ 1,285	$ 55	$ 9,690	$ 4,393	$	$ 5,297
OTHER INCOME		391,297				
CHARGES TO OTHER FUNDS:						
Garbage and rubbish collection fund	111,913	109,699	110,774	112,384	1,610	
Marina fund	26,405	23,686	40,995	47,734	6,739	
Parking fund	13,013	13,405	12,987	12,989	2	
Water fund	716,289	707,751	751,078	753,236	2,158	
Wastewater fund	1,202,130	1,145,080	1,204,184	1,208,647	4,463	
Central stores fund	11,395	11,532	11,687	8,732		2,955
Data processing fund	78,347	86,429	90,782	84,546		6,236
Motor vehicle fund	164,872	180,821	179,711	178,453		1,258
Brownfield Redevelopment Authority		49,544				
	2,324,364	2,327,947	2,402,198	2,406,721	14,972	10,449
Subtotal	25,689,834	26,719,325	27,011,888	37,586,114	10,854,972	280,746
TRANSFERS FROM OTHER FUNDS:						
Land purchase fund		200,000	590,000	600,000	10,000	
		200,000	590,000	600,000	10,000	
TOTAL	$ 25,689,834	$ 26,919,325	$ 27,601,888	$ 38,186,114	$ 10,864,972	$ 280,746

Schedule of Estimated Expenditures

SCHEDULE OF ESTIMATED EXPENDITURES

2021-2022

GENERAL FUND	Actual		Budget			
	2018-2019	2019-2020	2020-2021	2021-2022	Increase	Decrease
General Government:						
City council	$ 50,148	$ 53,972	$ 60,425	$ 74,500	$ 14,075	$
City manager	300,045	299,563	346,587	320,952		25,635
Elections	76,702	47,789	86,830	79,434		7,396
Finance and accounting	711,400	785,498	774,373	777,722	3,349	
Income tax	364,859	392,612	433,791	434,296	505	
Assessor	349,069	381,039	387,149	400,892	13,743	
Legal	125,900	75,255	160,000	160,000		
Clerk	292,047	309,007	323,763	316,239		7,524
Human Resources	388,258	422,755	422,680	421,431		1,249
Purchasing	64,902	67,549	69,656	68,888		768
Board of review	2,239	2,239	2,327	2,850	523	
Treasurer	241,704	261,142	275,286	272,861		2,425
Municipal office center	728,234	819,789	771,277	777,565	6,288	
	3,695,507	3,918,209	4,114,144	4,107,630	38,483	44,997
Public Safety:						
Police administration	1,220,684	1,338,396	1,447,765	1,655,530	207,765	
Detectives	1,232,753	1,475,260	1,425,040	1,551,568	126,528	
Patrol	7,317,119	7,604,744	7,203,867	7,222,190	18,323	
Communications	40,653	43,981	49,800	49,800		
Fire	5,501,786	6,002,297	5,925,450	6,098,074	172,624	
	15,312,995	16,464,678	16,051,922	16,577,162	525,240	
Public Works:						
Inspection	313,261	311,567	346,101	350,782	4,681	
Emergency management	9,523	180,933	20,114	21,858	1,744	
Public works administration	134,809	151,254	144,474	142,744		1,730
Engineering	208,403	290,124	239,145	220,993		18,152
Street lighting	632,452	686,786	736,200	745,612	9,412	
Blight and code enforcement	187,582	199,054	263,150	340,134	76,984	
	1,486,030	1,819,718	1,749,184	1,822,123	92,821	19,882

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SCHEDULE OF ESTIMATED EXPENDITURES

2021-2022

	Actual		Budget			
	2018-2019	2019-2020	2020-2021	2021-2022	Increase	Decrease
Senior Citizens:						
Wastewater and water discounts	$ 1,077	$ 1,234	$ 2,000	$ 2,000	$	$
Recreation, Parks and Culture:						
Parks and forestry	1,485,881	1,558,892	1,558,723	1,578,812	20,089	
Boat launch ramps	7,373	15,304	12,414	14,402	1,988	
Recreation	656,078	617,514	651,314	661,711	10,397	
Rockin the rivers	44,469	46,028	48,170	55,989	7,819	
20th and Court pool	87,298	73,012	86,050	90,892	4,842	
Sanborn pool	186,927	113,107	156,757	157,345	588	
Chillyfest	49,862	45,745	86,802			86,802
Parades & special events	5,430	6,072	20,000	20,000		
Lighthouse park	27,111	18,000	43,543	71,911	28,368	
Lakeside park	194,683	128,988	169,006	205,591	36,585	
Palmer park recreation center	198,396	129,247	372,040	313,403		58,637
Library	8,000	8,000	8,000	8,000		
Museum	64,120	49,042	60,694	58,293		2,401
	3,015,628	2,808,951	3,273,513	3,236,349	110,676	147,840
Other Functions:						
Planning	210,057	231,844	254,003	253,837		166
Mitigation grant expenditures	80,910	136,789				
Telephone service	16,987	7,656	16,190	18,056	1,866	
Contingencies			40,000	40,000		
Insurance, health and safety	93,554	95,483	107,632	107,657	25	
Taxes written off	6,000	7,240	15,000	15,000		
Demolitions	1,756	25,045	50,000	50,000		
	409,264	504,057	482,825	484,550	1,891	166
Subtotal	23,920,501	25,516,847	25,673,588	26,229,814	769,111	212,885

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SCHEDULE OF ESTIMATED EXPENDITURES

2021-2022

	Actual		Budget			
	2018-2019	2019-2020	2020-2021	2021-2022	Increase	Decrease
Public Improvements:						
Parks and recreation projects	818,478	$ 650,608	$ 1,325,000	$ 1,545,000	$ 220,000	$
MOC capital	44,648					
Other public improvement	5,587	64,395		13,000	13,000	
	868,713	715,003	1,325,000	1,558,000	233,000	
Subtotal	24,789,214	26,231,850	26,998,588	27,787,814	1,002,111	212,885
Transfer to Other Funds:						
Land purchase fund	200,000			9,795,000	9,795,000	
Beautification commission fund	3,300	3,300	3,300	3,300		
McMorran fund	676,000	648,240	600,000	600,000		
	879,300	651,540	603,300	10,398,300	9,795,000	
TOTAL GENERAL FUND	25,668,514	26,883,390	27,601,888	38,186,114	10,797,111	212,885
SPECIAL REVENUE FUNDS						
Street funds:						
Major streets	3,782,203	4,073,538	4,589,097	6,015,131	1,426,034	
Local streets	1,258,017	846,812	1,772,039	1,392,522		379,517
Municipal streets	428,973	615,710	812,713	1,788,933	976,220	
	5,469,193	5,536,060	7,173,849	9,196,586	2,402,254	379,517
Cemetery fund	582,103	589,628	647,488	628,964		18,524
Garbage and rubbish collection fund	2,039,977	2,054,908	2,136,883	2,170,677	33,794	
Rental certification fund	379,152	366,414	371,261	456,977	85,716	
OUIL fund	42,608	2,135	41,000	41,000		
Drug law enforcement fund	53,947	8,776	56,000	56,000		
Law enforcement fund	36,543	27,892	10,000	10,000		
Enhanced 911 fund	28,975	174,771	2,000	1,500		500
Community development block grant fund	704,829	733,628	1,895,975	2,037,899	141,924	
Neighborhood rehabilitation fund	37,637	43,357	145,000			145,000
Home program fund	238,740	147,312	573,458	543,999		29,459
Loan revolving fund	1,571,573	1,486	494,000	511,000	17,000	

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SCHEDULE OF ESTIMATED EXPENDITURES

2021-2022

	Actual		Budget			
	2018-2019	2019-2020	2020-2021	2021-2022	Increase	Decrease
Streetscape maintenance fund	$ 34,570	$ 17,644	$ 50,350	$ 50,350	$	$
Beautification commission fund	4,878	2,848	7,300	7,300		
TOTAL SPECIAL REVENUE FUNDS	11,224,725	9,706,859	13,604,564	15,712,252	2,680,688	573,000
ENTERPRISE FUNDS						
McMorran fund	1,646,701	913,263	2,942,795	2,883,526		59,269
Marina fund	190,270	248,846	427,740	498,059	70,319	
Land purchase fund	1,514,774	879,974	1,090,000	11,176,000	10,086,000	
Parking fund	109,655	127,332	135,502	165,526	30,024	
Water Fund:						
Treatment plant	2,248,011	2,447,542	3,328,108	3,484,859	156,751	
Distribution	1,184,859	1,098,566	1,354,830	1,345,866		8,964
Customer accounting	468,161	497,550	519,918	516,946		2,972
Meter reading	300,136	333,538	467,880	346,981		120,899
Debt service	4,053,267	4,101,912	3,337,000	3,334,000		3,000
Capital outlay	1,063,076	1,293,390	300,000	1,810,000	1,510,000	
	9,317,510	9,772,498	9,307,736	10,838,652	1,666,751	135,835
Wastewater Fund:						
Treatment plant	5,470,023	5,605,712	10,963,218	11,152,229	189,011	
Collection, general	1,928,163	1,783,764	3,161,558	3,874,416	712,858	
Collection system no. 1	21	21	221	221		
Collection system no. 2	32,271	40,519	36,425	503,568	467,143	
Collection system no. 3	37,723	28,067	55,189	56,903	1,714	
Debt service	7,340,328	7,365,678	6,213,000	5,711,679		501,321
Capital outlay	1,331,517	4,243,795	1,970,000	540,000		1,430,000
	16,140,046	19,067,556	22,399,611	21,839,016	1,370,726	1,931,321
TOTAL ENTERPRISE FUNDS	28,918,956	31,009,469	36,303,384	47,400,779	13,223,820	2,126,425

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SCHEDULE OF ESTIMATED EXPENDITURES

2021-2022

	Actual		Budget			
	2018-2019	2019-2020	2020-2021	2021-2022	Increase	Decrease
INTERNAL SERVICE FUNDS						
Central stores fund	$ 99,998	$ 91,458	$ 127,232	$ 96,410	$	$ 30,822
Data processing fund	1,139,871	138,636	1,071,220	1,132,148	60,928	
Motor vehicle fund	2,781,372	685,659	2,693,512	2,132,385		561,127
Energy performance services fund	336,916	346,937	370,000	380,000	10,000	
Insurance and fringe benefit fund	13,619,222	14,988,365	14,170,000	13,900,000		270,000
TOTAL INTERNAL SERVICE FUNDS	17,977,379	16,251,055	18,431,964	17,640,943	70,928	861,949
TAX INCREMENT FUNDS						
Peerless site tax increment fund	99,530	96,773	92,000	95,000	3,000	
Downtown development authority operating fund	253,001	235,095	106,850	186,850	80,000	
Water street tax increment fund	379,087	267,138	342,000	363,000	21,000	
Bank tax increment fund	9,500		167,000	366,000	199,000	
Harrington Hotel tax increment fund		9,580	64,000	54,000		10,000
Edison redevelopment tax increment fund	332,439	330,513	329,000	332,000	3,000	
Mainstreet tax increment fund	531,537	116,277	121,000	417,000	296,000	
Industrial park expansion tax increment fund	116,743	144,150	567,000	293,000		274,000
Brownfield redevelopment tax increment fund:						
Southside redevelopment	304,784	406,717	554,000	502,000		52,000
Harker Street redevelopment	27,084	26,448	25,000	26,000	1,000	
Sperry's redevelopment	118,138	118,256				
Water Street Marina redevelopment	130,414	133,978	112,000	112,000		
Ben's 314 redevelopment	5		200			200
TOTAL TAX INCREMENT FUNDS	2,302,262	1,884,925	2,480,050	2,746,850	603,000	336,200
TOTAL ALL FUNDS	$ 86,091,836	$ 85,735,698	$ 98,421,850	$ 121,686,938	$ 27,375,547	$ 4,110,459

Summary of Estimated Requirements by Budget Class

SCHEDULE OF ESTIMATED REQUIREMENTS BY BUDGET CLASSES

2021-2022

GENERAL FUND	Personal Services	Supplies and Materials	Contractual Services	Total Recurring Expenses	Capital Outlay	Total
General Government:						
City council	$ 12,040	$ 2,300	$ 60,160	$ 74,500	$	$ 74,500
City manager	293,732	4,200	23,020	320,952		320,952
Elections	53,533	6,310	19,591	79,434		79,434
Finance and accounting	659,268	6,800	111,654	777,722		777,722
Income tax	276,911	15,847	141,538	434,296		434,296
Assessor	317,649	9,500	73,743	400,892		400,892
Legal		150	159,850	160,000		160,000
Clerk	281,215	1,495	33,529	316,239		316,239
Human resources	376,335	2,800	42,296	421,431		421,431
Purchasing	58,760	200	9,928	68,888		68,888
Board of review	1,800		1,050	2,850		2,850
Treasurer	187,151	10,100	75,610	272,861		272,861
Municipal office center	303,986	39,013	408,566	751,565	26,000	777,565
	2,822,380	98,715	1,160,535	4,081,630	26,000	4,107,630
Public Safety:						
Police administration	1,375,498	26,900	253,132	1,655,530		1,655,530
Detectives	1,401,100	29,150	121,318	1,551,568		1,551,568
Patrol	6,283,981	184,400	753,809	7,222,190		7,222,190
Communications			49,800	49,800		49,800
Fire	5,391,800	209,531	496,743	6,098,074		6,098,074
	14,452,379	449,981	1,674,802	16,577,162		16,577,162
Public Works:						
Inspection	169,644	3,600	177,538	350,782		350,782
Emergency management		4,300	17,558	21,858		21,858
Public works administration	135,228	250	7,266	142,744		142,744
Engineering	154,808	5,350	60,835	220,993		220,993
Street lighting	5,210	4,500	735,902	745,612		745,612
Blight	276,676	5,900	57,558	340,134		340,134
	741,566	23,900	1,056,657	1,822,123		1,822,123

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SCHEDULE OF ESTIMATED REQUIREMENTS BY BUDGET CLASSES

2021-2022

	Personal Services	Supplies and Materials	Contractual Services	Total Recurring Expenses	Capital Outlay	Total
Senior Citizens:						
Wastewater and water discounts	$	$	$ 2,000	$ 2,000	$	$ 2,000
			2,000	2,000		2,000
Recreation, Parks and Culture:						
Parks and forestry	1,032,083	73,698	463,031	1,568,812	10,000	1,578,812
Boat launch ramps	3,920	2,050	8,432	14,402		14,402
Recreation	472,149	61,300	128,262	661,711		661,711
Rockin the rivers	3,964	9,945	42,080	55,989		55,989
20th and Court pool	40,628	17,365	32,899	90,892		90,892
Sanborn pool	96,404	20,465	40,476	157,345		157,345
Parades and Special Events	8,900		11,100	20,000		20,000
Lighthouse park	54,836	4,975	12,100	71,911		71,911
Lakeside park	101,755	25,155	70,681	197,591	8,000	205,591
Palmer park recreation center	249,489	3,955	59,959	313,403		313,403
Library			8,000	8,000		8,000
Museum		1,000	57,293	58,293		58,293
	2,064,128	219,908	934,313	3,218,349	18,000	3,236,349
Other Functions:						
Planning	224,607	4,050	25,180	253,837		253,837
Telephone service		1,000	17,056	18,056		18,056
Contingencies			40,000	40,000		40,000
Insurance, health and safety	28,600	890	78,167	107,657		107,657
Taxes written off			15,000	15,000		15,000
Demolitions		1,000	49,000	50,000		50,000
	253,207	6,940	224,403	484,550		484,550
Subtotal	20,333,660	799,444	5,052,710	26,185,814	44,000	26,229,814

(Continued on next page)

SCHEDULE OF ESTIMATED REQUIREMENTS BY BUDGET CLASSES

2021-2022

	Personal Services	Supplies and Materials	Contractual Services	Total Recurring Expenses	Capital Outlay	Total
Public Improvements:						
Parks and recreation projects	$	$	$	$	$ 1,545,000	$ 1,545,000
MOC Capital						
Other public improvements					13,000	13,000
					1,558,000	1,558,000
Subtotal	20,333,660	799,444	5,052,710	26,185,814	1,602,000	27,787,814
Transfer to Other Funds:						
Land purchase fund			9,795,000	9,795,000		9,795,000
Beautification commission fund			3,300	3,300		3,300
McMorran fund			600,000	600,000		600,000
			10,398,300	10,398,300		10,398,300
TOTAL GENERAL FUND	20,333,660	799,444	15,451,010	36,584,114	1,602,000	38,186,114
SPECIAL REVENUE FUNDS						
Street funds:						
Major streets	1,306,043	305,532	821,306	2,432,881	3,582,250	6,015,131
Local streets	575,925	129,658	366,939	1,072,522	320,000	1,392,522
Municipal streets	25,385	2,500	1,761,048	1,788,933		1,788,933
	1,907,353	437,690	2,949,293	5,294,336	3,902,250	9,196,586
Cemetery fund	410,653	28,063	158,748	597,464	31,500	628,964
Garbage and rubbish collection fund	40,554	11,060	2,119,063	2,170,677		2,170,677
Rental certification fund	392,320	9,231	55,426	456,977		456,977
OUIL fund		5,500	5,500	11,000	30,000	41,000
Drug law enforcement fund		5,000	3,500	8,500	47,500	56,000
Law enforcement fund		10,000		10,000		10,000
Enhanced 911 fund		1,500		1,500		1,500
Community development block grant fund	197,711	2,000	18,188	217,899	1,820,000	2,037,899
Home program fund	27,099	300	2,600	29,999	514,000	543,999
Loan revolving fund					511,000	511,000

(Continued on next page)

SCHEDULE OF ESTIMATED REQUIREMENTS BY BUDGET CLASSES

2021-2022

	Personal Services	Supplies and Materials	Contractual Services	Total Recurring Expenses	Capital Outlay	Total
Streetscape maintenance fund	$ 5,340	$ 840	$ 37,570	$ 43,750	$ 6,600	$ 50,350
Beautification commission fund		6,500	800	7,300		7,300
TOTAL SPECIAL REVENUE FUNDS	2,981,030	517,684	5,350,688	8,849,402	6,862,850	15,712,252
ENTERPRISE FUNDS						
McMorran fund	858,850	43,800	695,876	1,598,526	1,285,000	2,883,526
Marina fund	1,780	1,000	495,279	498,059		498,059
Land purchase fund			1,356,000	1,356,000	9,820,000	11,176,000
Parking fund	34,787	9,560	91,179	135,526	30,000	165,526
Water Fund:						
Treatment plant	1,236,731	188,994	1,201,634	2,627,359	857,500	3,484,859
Distribution	667,392	121,736	540,034	1,329,162	16,704	1,345,866
Customer accounting	281,746	74,100	161,100	516,946		516,946
Meter reading	157,525	69,018	111,034	337,577	9,404	346,981
Debt service and capital projects			3,334,000	3,334,000	1,810,000	5,144,000
	2,343,394	453,848	5,347,802	8,145,044	2,693,608	10,838,652
Wastewater Fund:						
Treatment plant	2,625,284	714,180	2,865,067	6,204,531	4,947,698	11,152,229
Collection, general	908,212	151,701	1,244,376	2,304,289	1,570,127	3,874,416
Collection system no. 1			221	221		221
Collection system no. 2	9,820	5,500	24,216	39,536	464,032	503,568
Collection system no. 3	8,921	3,500	44,482	56,903		56,903
Debt service and capital projects			5,711,679	5,711,679	540,000	6,251,679
	3,552,237	874,881	9,890,041	14,317,159	7,521,857	21,839,016
TOTAL ENTERPRISE FUNDS	6,791,048	1,383,089	17,876,177	26,050,314	21,350,465	47,400,779

(Continued on next page)

SCHEDULE OF ESTIMATED REQUIREMENTS BY BUDGET CLASSES

2021-2022

	Personal Services	Supplies and Materials	Contractual Services	Total Recurring Expenses	Capital Outlay	Total
INTERNAL SERVICE FUNDS						
Central stores fund	$ 8,044	$ 16,600	$ 66,466	$ 91,110	$ 5,300	$ 96,410
Data processing fund	443,452	75,800	362,896	882,148	250,000	1,132,148
Motor vehicle fund	739,147	348,600	774,223	1,861,970	270,415	2,132,385
Energy performance services fund			380,000	380,000		380,000
Insurance and fringe benefit fund	13,273,500	2,500	624,000	13,900,000		13,900,000
TOTAL INTERNAL SERVICE FUNDS	14,464,143	443,500	2,207,585	17,115,228	525,715	17,640,943
TAX INCREMENT FUNDS						
Peerless site tax increment fund			95,000	95,000		95,000
Downtown development authority operating fund	107,952		73,898	181,850	5,000	186,850
Water street tax increment fund			8,000	8,000	355,000	363,000
Bank tax increment fund			6,000	6,000	360,000	366,000
Harrington Hotel tax increment fund			10,000	10,000	44,000	54,000
Edison redevelopment tax increment fund			327,000	327,000	5,000	332,000
Mainstreet tax increment fund			5,000	5,000	412,000	417,000
Industrial park expansion tax increment fund			85,000	85,000	208,000	293,000
Brownfield redevelopment tax increment funds:						
Southside redevelopment			502,000	502,000		502,000
Harker Street redevelopment			26,000	26,000		26,000
Water Street Marina redevelopment			112,000	112,000		112,000
TOTAL TAX INCREMENT FUNDS	107,952		1,249,898	1,357,850	1,389,000	2,746,850
TOTAL ALL FUNDS	$ 44,677,833	$ 3,143,717	$ 42,135,358	$ 89,956,908	$ 31,730,030	$ 121,686,938

Appendix - Budget Overview

BUDGET OVERVIEW

The coronavirus (COVID-19) situation, for the second consecutive year, has presented the City of Port Huron with significant challenges in the preparation of its budget. These challenges include unknown factors such as when the economy will return to normal and when City events will return to a normal schedule. Where the effects of the coronavirus situation are clearly known, those effects have been incorporated into this budget. However, most effects are not clearly known at this time and will only become apparent as future events unfold. Therefore, this budget should be considered with those future events in mind. As the 2021-22 fiscal year unfolds, this budget may need to be amended to incorporate those unknown future events.

The American Rescue Plan (ARP) was enacted by the federal government during March 2021 to deal with the economic impact of the Coronavirus situation. In addition to providing a third round of direct stimulus payments to individuals, the ARP provided funds to local governments to replace revenue shortfalls or fund capital projects. The City of Port Huron is expected to receive $19.59 million with $9,795,000 to be received during 2021-2022 and the balance to be received the following year. The City is earmarking the funds to be used for much needed and long delayed capital projects. Details of these projects are discussed later in this budget overview. The funds will be received initially into the General Fund and then transferred to the Land Purchase Fund where the capital projects can be carefully managed. In addition, since the Land Purchase Fund is a full accrual fund, the capital projects can be capitalized and depreciated over their useful life. This will allow the City to maintain a permanent record of the financially responsible way in which the funds are spent.

A. Budget Pressures

The City of Port Huron, like virtually all local governments in Michigan, continues to struggle with sluggish revenues and increasing cost pressures outside the government's control. In the 14 years since 2007-08, the Consumer Price Index has risen over 28%. However, total ordinary revenues have only risen 12% in that time period. This is particularly due to declines in property values and state cuts of revenue sharing beginning in 2002. Residential property values have fallen by 8% since the 2008-09 year and taxable values have fallen by 18%. As a result, property taxes paid by City residents and landlords have decreased by about 5% during the past twelve years. Overall values, including industrial and commercial properties, have fallen by 11.4% and taxable values have fallen by 20.6%.

In order to alleviate this situation, voters were asked for a three mill property tax to support Police and Fire operations and an additional one mill to support Parks and Recreation programs over the next five years. Voters approved both initiatives by a wide margin in August, 2017. The additional millages will provide $2.42 million in the 2021-22 budget to support these activities. This additional revenue has allowed the City to avoid severe budget reductions for the fourth consecutive year.

The City's efforts to reduce overall costs of operations while minimizing the resultant service reductions has resulted in the elimination of a net total of 77 positions since 2002. This represents a 23.5% reduction and is explained in more detail later in this budget overview.

B. General Fund

The General Fund budget reflects expected modest increases in property tax revenue and state shared revenue. Income Tax revenues are expected to increase slightly to $7.0 million. As part of an effort to reduce expenses, each budget activity has been carefully scrutinized and changes have been implemented where appropriate.

In order to assure rating agencies and bond holders that costs will continue to be controlled, the City Council adopted both a Debt Management Policy and a Fund Balance Policy during January, 2015. The Debt Management Policy outlines the principles, guidelines and restrictions for incurring debt and payment of debt service. The Fund Balance Policy states the City's intention to manage the fund balance in its governmental funds in a manner consistent with Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The Fund Balance Policy also stated the City Council's intent to manage the General Fund's activities in such a manner that over time the Fund Balance of the General Fund would move toward 25%. As of June 30, 2020, based on the proposed budget the percentage is expected to be 16.9%.

General Fund revenues (without regard to the $9.795 million ARP grant discussed previously) have been relatively flat since the year ended June 30, 2000, increasing at substantially less than the rate of inflation over that period. Overall, General Fund revenues are expected to increase by about $0.8 million in 2021-22 with the major increases due to taxes, state shared revenue and other grants. Property and income taxes and state revenue sharing are expected to generate $21.4 million in General Fund revenue for the year ending June 30, 2022.

The General Fund provides for a variety of governmental services, including public safety (police and fire services); parks, recreation and culture; public works; planning and inspection and general governmental services. The sluggish revenues discussed above have required that costs be reduced and, as a result, services have been reduced. Revenue constrictions have impacted the City's ability to fund capital projects and many repair or rehabilitation projects within the General Fund have previously been postponed.

It is important to remember that there is some uncertainty to all of the revenue projections as the direction of the economy is unclear. This will necessitate close review of revenues throughout the year to determine if additional cuts will be necessary.

In summary, the General Fund budget, as proposed, continues, but does not expand, most government services. The proposed General Fund budget is predicated on current expected income tax revenues and the assumption that the City will qualify for the full amount of State shared revenues based upon current State estimates. It may need further review by Council during the upcoming year to either increase revenues or reduce services.

C. Garbage and Solid Waste

Historically, the funds for garbage and solid waste removal have been provided by a property tax levied for that specific purpose. For the fiscal year ended June 30, 2009, this millage provided over $2.1 million in annual revenue. These funds provided for not only weekly garbage and recycling services, but also provided for public area pickup in the City's various parks, beaches and parkways, a brush and branch pickup program and twice monthly street sweeping during the warmer months. Over the past 13 years, due to the significant decline in real estate values, property tax revenues have decreased from a high of $2.13 million for the fiscal year ended June 30, 2009 to an expected $1.68 million for the fiscal year ending June 30, 2022. Because there were prior accumulated funds dedicated for rubbish and solid waste purposes, services had been continued at prior levels up to June 30, 2012.

The 2012-13 budget made several adjustments to past procedures as a result of declining revenues and the expenditure of the accumulated funds. Street sweeping services were moved to the Major and Local Streets funds and were reduced to a once per month service. Brush and branch pickup were moved to the General Fund's Parks and Forestry activity as of May, 2013 and continue to be provided for a four week period in the spring and again in the fall. A nominal pick-up fee was instituted in order to make the program more sustainable.

During February, 2013, the City Council approved a five-year contract with a new service provider which maintained service through June 30, 2018. It was anticipated that the changes discussed above would provide sufficient revenue to continue current services until at least June 30, 2016. However, property tax values did not recover as quickly as anticipated.

Therefore, it was necessary to supplement property tax revenue during the year ending June 30, 2016 in order to maintain the financial integrity of the fund. Budget revenues were modified to include a $25 annual fee per residence for bulk leaf and yard waste pick up and recycling. This fee, which is assessed on parcels containing a residential dwelling, raises an additional $245,000 to fund current operations.

The five-year contract which began July 1, 2018 includes increased costs. Unless property taxes increase substantially, additional revenue may be needed before the upcoming contract expires.

D. Street Funds

Cities in Michigan receive state shared gas and weight taxes to partially offset the costs of maintaining and rebuilding major and local streets. These revenues have generally been sufficient for maintenance needs, but not for construction or major repairs. In November 2015, the Michigan Legislature enacted and the Governor signed into law a series of new road funding laws which increased vehicle registration fees and gas taxes for all Michigan residents. This resulted in a substantial increase in the City's state shared revenue for the Street funds. This additional revenue will continue to help mitigate the effect of increasing costs.

The proposed budget will continue maintenance and preventative maintenance programs at levels somewhat reduced from prior years. Reductions in personnel in prior years will allow annual operating expenses to continue to be more closely aligned with the expected revenues. As discussed above, street sweeping activities are now accounted for in the streets funds. The

street construction millage, which was renewed for ten years in November, 2013, will provide approximately $11.0 million for construction and street improvements for the ten-year period ending June 30, 2024. The street construction millage is an integral component of streets funding. This millage will allow the major rehabilitation of the City's streets to continue, when coupled with federal grants, state grants and the use of accumulated funds.

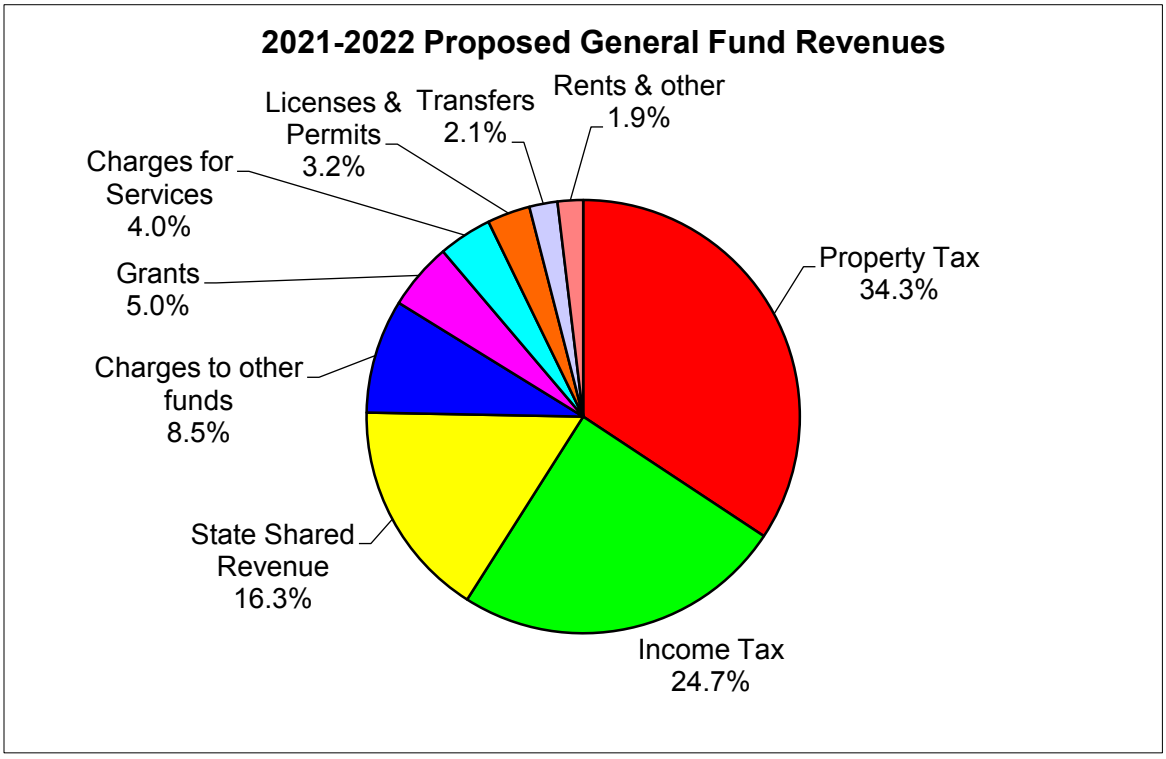
E. Utility Funds

The City's two utility funds, the Water Fund and the Wastewater Fund, are budgeted to receive operating revenues of approximately $26.4 million. The two funds' cost of operating, debt service, and capital costs are expected to be approximately $32.7 million. The budget proposes the use of water and wastewater accumulated balances and anticipates funding from the issuance of long-term bonds. In addition, the budget includes a 3.7% rate increase in combined water and wastewater rates. This increase has been included in the projected revenues discussed above. Water and wastewater usage has been relatively stable over the last five years.

F. General Fund Revenues

Over the past twenty years General Fund revenues have grown at substantially less than the rate of inflation. This has occurred while many commodities purchased by the City including gasoline, asphalt and natural gas have increased dramatically.

The following chart indicates the various General Fund revenue sources for 2021-22 and the proposed relative percentage supplied by each (without regard to the $9.795 million ARP grant which will be transferred to the Land Purchase Fund).



The City Council has the authority to levy a property tax as authorized by City Charter and citizen voted millages as follows:

City Charter Annual Operations	-	11.2132 mills
Police and Fire Operations	-	2.9901 mills
Parks and Recreation Programs	-	0.9967 mills
Refuse Collection	-	2.8031 mills
Municipal Streets Capital Outlay	-	1.9900 mills
Blue Water Transportation Authority	-	0.6173 mills
Total		20.6104 mills

The taxable valuation of all property within the City, as compiled by the City Assessor and revised by the Board of Review, is as follows:

Assessment roll:	
Real property	$596,496,708
Personal property	54,365,900
Special Acts assessment rolls:	
Industrial facilities roll:	
New facilities, real property	3,498,694
New facilities, personal property	1,444,400
Neighborhood enterprise zone, real property	130,638
Obsolete property rehabilitation, real property	8,016,458
Other real property	1,210,300
	$665,163,098

Taxable valuation has increased by 3.0% overall. Real property values increased by 2.9%, and personal property values increased by 5.0%. State equalized valuation (SEV) has increased by 6.5% overall. Real property values increased by 6.6%, while personal property values increased by 5.0%.

Pursuant to legislation approved by voters in the August 2014 statewide election, the State of Michigan has phased out the personal property tax on industrial property. Also, beginning with the 2014-15 budget year, companies having taxable value less than $40,000 were dropped from the tax rolls.

The State has pledged to provide full reimbursement for lost personal property tax revenue. State projections for the 2021-22 budget year includes $800,000 in the General Fund, $125,000 in the Garbage and Rubbish Collection Fund and $90,000 in the Municipal Streets Fund. This revenue is described as State Shared Revenue – Local Community Stabilization Authority.

Proposal A, which was approved by the voters on March 15, 1994, increased the state sales and use tax as a means to reduce the reliance on local property taxes for school financing. The property tax portion of this proposal limits individual assessment increases to the rate of inflation (1.4% for 2021), or 5%, whichever is less. Beginning in 1994, taxable value replaced state equalized value as the basis for calculating property taxes. The taxable value for 2021 is the lower of the 2021 state equalized value or the 2020 taxable value adjusted by the rate of inflation for the period. When properties are sold, the limitation period no longer applies and

taxable value will increase to one half true cash value (approximately one half market value). Taxable value can also increase or decrease due to physical changes in individual parcels.

The Headlee amendment to the State constitution requires a millage rollback if assessed value, excluding new construction, increases by more than the inflation rate. It currently does not appear that the City will be subject to a Headlee rollback and that City millage rates will remain the same as the prior year as shown below:

	2021 Millage Rates	2020 Millage Rates
General Fund:		
Operating	11.2132	11.2132
Public Safety	2.9901	2.9901
Parks and Recreation	0.9967	0.9967
Streets Fund	1.9900	1.9900
Garbage and Rubbish Collection Fund	2.8031	2.8031
	19.9931	19.9931

For 2021 and 2020, taxable value was lower than the state equalized value (SEV), resulting in property being taxed at an average of 78.2% and 80.8% of equalized value, as shown below:

	2021	2020
Equalized Value	$850,523,700	$798,801,600
Taxable Value	665,163,098	645,579,673
Difference	$185,360,602	$153,221,927

Although real estate values appear to be trending in a positive fashion, the effects of Proposal A and the Headlee Amendment will continue to limit potential increases in property tax revenue. It is essential that property tax limitations be considered and reviewed on an ongoing basis.

This proposed budget anticipates unrestricted General Fund property tax revenue of $6.71 million based on a net uncaptured taxable value of $607,000,000 at the proposed millage rate of 11.2132 mills. In addition, $2.42 million of property tax revenue will be raised to support Police and Fire operations and Parks and Recreation programs.

G. Property Tax Administration Fee

Included in the General Fund there is a property tax administration fee. This fee is an additional one percent charge added to each property tax bill and is expected to provide $345,000 in 2021-22. State law allows property tax collecting units like the City to assess a local property tax administration fee. It is defined as "a fee to offset costs incurred by a collecting unit in assessing property values, in collecting the property tax levies, and in the review and appeal process." Most of the other local units in St. Clair County assess such a fee.

As discussed in this budget message, residential property values have fallen by 8% since the 2008-2009 year. Taxable values have fallen by 18% during the same period. Even with the addition of the administrative fee during 2017-18, residential property owners (both residents and landlords) still maintain a significant reduction in overall property taxes during the most recent 13 year period. Because of the effects of Proposal A and the Headlee Amendment, it will be decades before the City's property tax revenue returns to the former levels.

H. User Fees and Other Miscellaneous Revenues

The proposed 2021-22 General Fund budget anticipates approximately $2.6 million in revenue from user fees and other revenues. User fee rates are reviewed annually and adjusted as necessary. Following is a list of the City's various categories of user fees and the projected amounts of revenue generated by each for 2021-22.

Source	Anticipated Revenue
Licenses and Permits:	
Cable television	$ 345,000
Building permits	470,000
Other	100,000
	915,000
Charges for Services:	
Recreation fees	547,500
Blue Water Bridge reimbursement	300,000
County parks millage	140,000
Other	152,500
	1,140,000
Fines and Forfeits:	
Parking violations	25,000
Ordinance fines	105,000
	130,000
Investment Income	20,000
Rents – MOC and other	395,000
Sale of Assets	4,393
	$ 2,604,393

Program fees for recreation activities are based upon the direct program costs for non-residents with resident fees set at 50% of the calculated amount. Further, the recreation department continues to work with local foundations to generate increased grant revenues for both programs and projects.

I. State Shared Revenue

On March 21, 2011, Governor Rick Snyder presented a special message on community development and local government reforms. As part of that message, he announced the new Economic Vitality Incentive Program (EVIP), which replaced statutory revenue sharing, but at approximately 66% of prior levels. The state revenue sharing program distributes sales tax

collected by the State of Michigan to local governments as unrestricted revenues. Previous funding of the program consisted of the following dedicated tax revenues:

- Constitutional - 15% of the 4% gross collections of the state sales tax
- Statutory - 21.3% of the 4% gross collections of the state sales tax

Distributions of constitutional revenue sharing are based on population. As a result, estimated revenue for 2021-22 has been based on the 2010 census. The formula for statutory distributions formerly included factors such as taxable value per capita, local unit type, population and a tax rate yield equalization factor. The initial EVIP program implemented by the State had three key aspects as follows:

1. Accountability and Transparency
2. Consolidation of Services Plan
3. Unfunded Accrued Liability Plan

During 2014 the State of Michigan established the City, Village and Township Revenue Sharing (CVTRS) program (a simplified version of the EVIP). Each eligible local unit must meet all of the requirements of Accountability and Transparency in order to receive the full CVTRS payments. A Consolidation of Services Plan and an Unfunded Accrued Liability Plan are not required under the CVTRS program.

The City has successfully met the criteria to receive the CVTRS payments and management believes the City will continue to qualify for these payments in the future. The budget has been prepared based on that assumption and also assumes the State of Michigan will continue to fund the CVTRS program at their estimated levels.

An important difference between the two types of shared revenues is that, with constitutional revenue sharing, the percentage of receipts that must be shared with local units of government is fixed by the state constitution, while the percentage for the CVTRS (formerly EVIP/statutory revenue sharing) is set by the state legislature. In recent years, when the state's budget crisis has become more acute, increasing amounts of those funds have been diverted to balance the state's budget and away from providing local government services. This trend is illustrated by the following table. Amounts distributed under both methods also fluctuate as economic conditions impact the amount of sales tax collected by merchants and remitted to the state treasury.

The following table shows the breakdown of the constitutional and statutory portions of the City's state revenue sharing since fiscal year 2000-01.

Fiscal Year	Constitutional	Statutory/EVIP/CVTRS	Total
2000-01	$2,152,842	$2,986,778	$5,139,620
2001-02	2,119,531	2,780,554	4,900,085
2002-03	2,125,773	2,338,763	4,464,536
2003-04	2,120,819	2,175,381	4,296,200
2004-05	2,153,181	1,977,814	4,130,995
2005-06	2,204,657	1,867,450	4,072,107
2006-07	2,209,897	1,824,514	4,034,411
2007-08	2,206,481	1,693,247	3,899,728
2008-09	2,166,678	1,847,544	4,014,222
2009-10	2,025,303	1,355,698	3,381,001
2010-11	2,017,768	1,315,279	3,333,047
2011-12	2,179,039	1,177,448	3,356,487
2012-13	2,197,106	988,357	3,185,463
2013-14	2,250,734	1,039,589	3,290,323
2014-15	2,307,540	1,074,268	3,381,808
2015-16	2,278,547	1,079,599	3,358,146
2016-17	2,410,158	1,079,599	3,489,757
2017-18	2,474,977	1,100,019	3,574,996
2018-19	2,592,667	1,104,008	3,696,675
2019-20	2,677,361	1,125,146	3,802,507
*2020-21	2,750,000	1,150,000	3,900,000
*2021-22	2,645,000	1,150,000	3,795,000

* Budgeted amount

Since fiscal year 2000-01, economic conditions in the State have resulted in the City receiving less actual and projected state shared revenue (constitutional and statutory portion of state revenue sharing only) as illustrated in the following table:

Year	Amount of State Shared Revenue (SSR)	$ Difference	% Difference	SSR as % of General Fund Expenditures
2000-01	$5,139,620	$ 0	0.0%	25.3%
2001-02	4,900,085	239,535	4.7%	23.5%
2002-03	4,464,536	675,084	13.1%	22.4%
2003-04	4,296,200	843,420	16.4%	21.4%
2004-05	4,130,995	1,008,625	19.6%	19.1%
2005-06	4,072,107	1,067,513	20.8%	18.1%
2006-07	4,034,411	1,105,209	21.5%	17.6%
2007-08	3,899,728	1,239,892	24.1%	15.5%
2008-09	4,014,222	1,125,398	21.9%	17.5%
2009-10	3,381,001	1,758,619	34.2%	15.3%
2010-11	3,333,047	1,806,573	35.1%	15.3%
2011-12	3,356,487	1,783,133	34.7%	15.9%
2012-13	3,185,463	1,954,157	38.0%	15.5%
2013-14	3,290,323	1,849,297	36.0%	15.6%
2014-15	3,381,808	1,757,812	34.2%	16.1%
2015-16	3,358,146	1,781,474	34.7%	15.5%
2016-17	3,489,757	1,649,863	32.1%	15.4%
2017-18	3,574,996	1,564,624	30.4%	15.5%
2018-19	3,696,675	1,442,945	28.1%	14.4%
2019-20	3,802,507	1,337,113	26.0%	14.1%
*2020-21	3,900,000	1,239,620	24.1%	14.1%
*2021-22	3,795,000	1,344,620	26.2%	13.4%

* Budgeted amount (2021-22 General Fund Expenditures without regard to ARP)

Due to conservative budget estimates for State revenue sharing, the City has not experienced any mid-year reductions in municipal services. However, the table above demonstrates that in the proposed budget, the City anticipates receiving approximately $1.3 million less from this important revenue source than it received in 2000-01. **This loss of State shared revenue is equal to 2.2 mills of property tax, based on the City's 2021 taxable value.**

J. Income Tax Revenues

City income tax revenues have been estimated at $7.0 million, slightly higher than the current year's budgeted amount. Over the past 13 years income tax revenues have increased modestly as hiring by private employers has outpaced reductions in employment for public employers. **Projected income tax revenues are the equivalent of 11.5 mills of property tax.**

K. Grant Revenues

The 2021-22 budget includes expected grant revenue of $1.39 million for various parks and recreation grants. Other typical grant revenue is expected to aggregate $25,000.

In addition, the City is expected to receive $9,795,000 in American Rescue Plan funds as was discussed earlier. These funds, which will provide for much needed capital projects, will be accounted for in the Land Purchase Funds as discussed earlier. A capital projects summary appears below:

Project Description	Amount
Fire Department Air Bags	$ 64,000
Repair Waterproofing-Downstairs Garage	150,000
Repair Waterproofing on MOC Plaza	150,000
MOC East Elevator Upgrade	200,000
MOC Carpeting	80,000
Repair Steps/Wall in front of MOC	50,000
Repair MOC Sidewalk	5,000
Repair MOC Stair Treads	20,000
Repair MOC Air Intake Wall	20,000
MOC Repairs to Comply with ADA	30,000
Parks Department Pole Barn	215,000
Palmer Park Roof	69,000
Sanborn Pool – ADA Compliant Pool Lift	7,000
Court Street Pool – ADA Compliant Pool Lift	7,000
Other Capital Projects to be Identified	8,728,000
	$ 9,795,000

L. Work Force Reductions

In order to reduce expenses as a result of the State revenue sharing, property tax and income tax reductions and to provide funds to subsidize utility rates, the City has reduced its work force. Since July 1, 2002, a net of 77 full-time positions have been eliminated. Sixteen of the eliminated positions were division heads or supervisors, including 13 since 2008.

As discussed earlier, voters approved a four mill tax request in August, 2017 to support Police and Fire operations and Parks and Recreation programs.

Because of this voter support, seven full-time positions were able to be reinstated in the 2018-19 budget. These included one position in Parks and Recreation and another position at

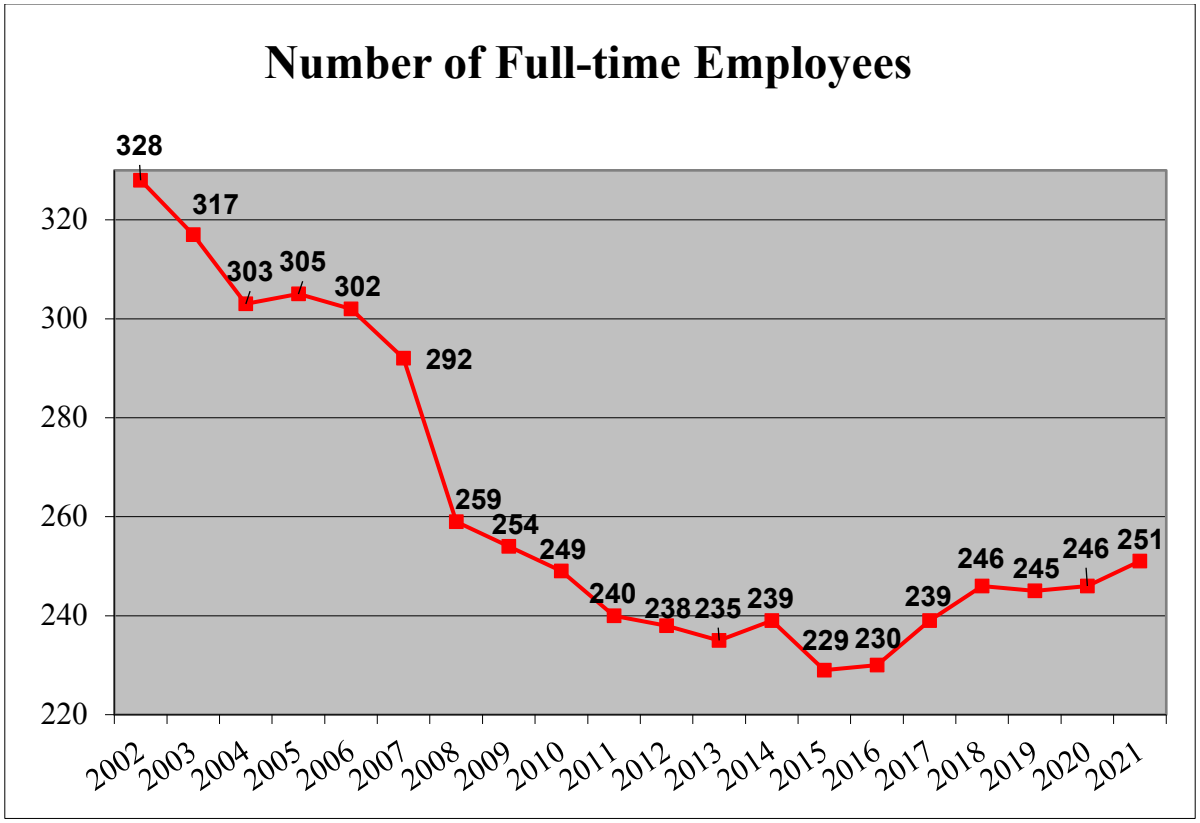
McMorran Place. These positions are supported by the one mill Parks and Recreation tax. In addition, a Fire Fighter position was reinstated, which has helped to reduce overtime in the Fire Department. Also, four Police Officers were reinstated. Two of these officers spend nine months each year as the School Resource Officers at the City's two high schools. This is pursuant to a mutual agreement with Port Huron Schools, which provides partial reimbursement for those positions. The balance of support for these police and fire positions comes from the Police and Fire millage.

The 2019-20 budget included an additional police officer to be dedicated as a Resource Officer for St. Clair County Community College. This is pursuant to a mutual agreement with the college, which provides reimbursement for this position. In addition, two vacancies were not filled and were eliminated due to budget considerations.

The 2020-21 budget included an additional clerical position to be shared by several divisions, including Fire, Parks and Recreation, Cemetery and the City Manager's Office.

The 2021-22 budget includes five new or reinstated positions. The Police Department has added a training officer to ensure compliance with continuing mandates. The Fire Department has added a Fire Fighter position to help reduce overtime. Two Code Enforcement Inspectors and one Rental Certification Inspector were also added. These positions will be supported by proposed and already enacted fee enhancements.

Since 2002, the number of budgeted full-time City employees has been reduced by 23.5% as illustrated in the graph below showing positions at each year end:

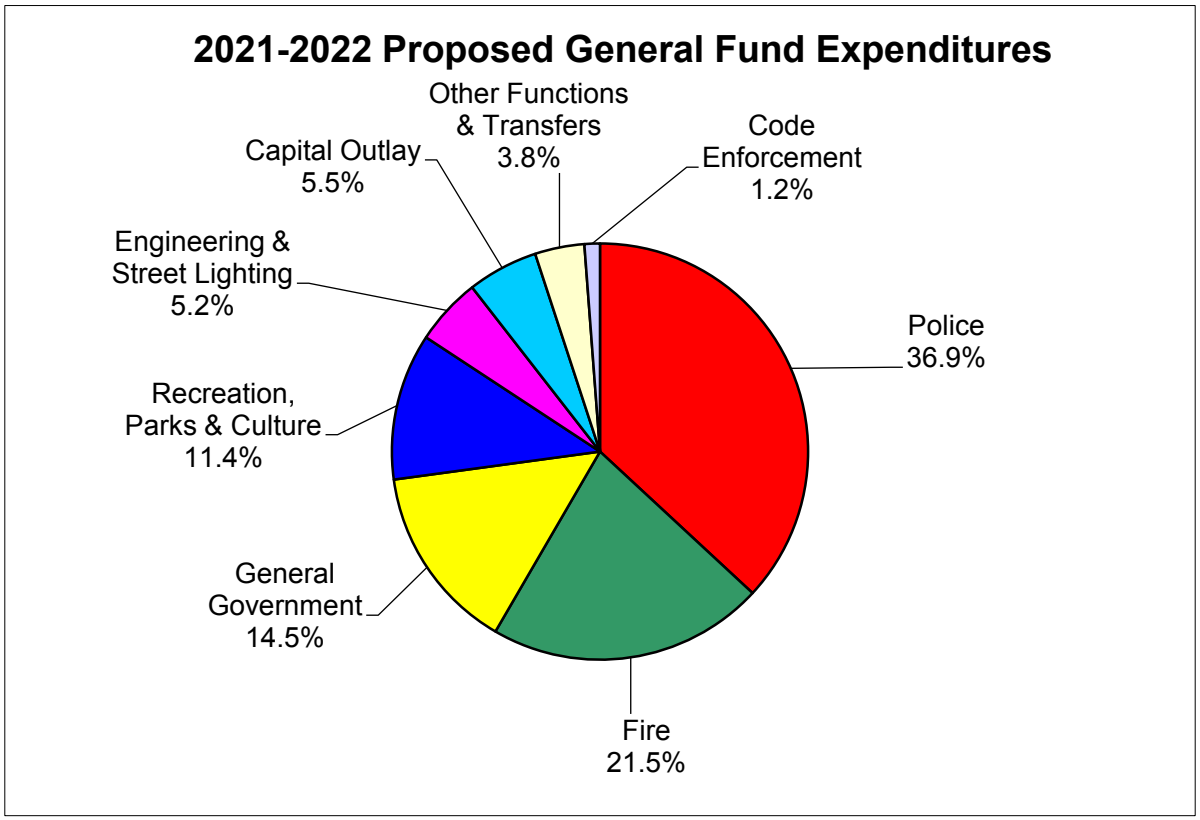


M. General Fund Expenditures

The proposed budget generally continues current services and does not provide for any new General Fund programs. Proposed operating expenses for the fiscal year ending June 30, 2022 are approximately $550 thousand higher than comparable budgeted operating expenses for the proposed budget for 2020-21, an increase of 2.2 percent. This was primarily caused by the previously approved employee wage increases.

Non-departmental capital outlay is proposed to be $1.558 million. The capital outlay budget includes funds set aside for capital projects in Parks and Recreation. These projects include $775,000 for the skatepark project as well as $660,000 for the Port Huron Northern to Holland Woods Trail and Bridge. Both of these projects are partially grant funded.

The illustration below depicts the major categories of General Fund expenditures for 2021-22 and the relative percentage of each (without regard to the $9.795 million ARP grant which will be transferred to the Land Purchase Fund):



After charging other funds for their cost of administrative expenses and receiving MOC rent, net general government expenses are actually only 3.4% of General Fund expenditures.

Proposed expenditures of the General Fund, detailed herein, may be further summarized as follows:

Personal services	$ 20,333,660
Supplies and materials	799,444
Contractual services	5,052,710
Total Operating Expenses	26,185,814
Transfers	10,398,300
Capital outlay:	
Departmental	44,000
Parks and recreation projects	1,545,000
Other public improvements	13,000
Total	$ 38,186,114

N. Increases in Operating Costs

Comparisons for each operating activity, with previous years, are summarized in schedules made part of this report.

Two components of the City's operating costs have increased significantly over the past several years. Through policy changes and contract negotiations, the City has taken action to slow the increases and to try to reduce costs. Foremost of these actions is the closing of City's defined benefit and hybrid pension plans as well as the infusion of $52 million to the City's pension plan during March, 2020 as discussed in more detail below.

- Pension Costs Full-time City employees are members of the Municipal Employees Retirement System of Michigan (MERS). MERS released an experience study during the summer of 2016. The results of this study included several changes which had a detrimental effect on the City's funding levels. The main assumption and method changes were:
  - The mortality table was adjusted to reflect longer lifetimes.
  - The assumed annual rate of investment return, net of all expenses, was lowered from 8% to 7.75%. During March 2019, MERS announced a further reduction of the assumed rate to 7.35%.
  - The asset smoothing was changed from 10 to 5 years.
  - The amortization period was moved to a fixed period amortization for the December 31, 2014 annual valuations.

Full-time employees, other than public safety, hired after July 1, 2008, were covered by a MERS hybrid pension plan, which was expected to reduce long-term costs substantially. Full-time public safety employees hired after July 1, 2014 were also covered by the MERS hybrid pension plan. All employees hired prior to July 1, 2008, had employee pension contributions increased by a cumulative 8% of their wages effective July 1, 2013.

Beginning July 1, 2018, those full-time employees covered under the defined benefit pension plan received a bridged benefit according to the MERS bridged pension formula. The employee benefit was reduced on a prospective basis, as a 2.0 percent multiplier was to be earned after July 1, 2018 rather than a 2.5 percent multiplier. Employee pension contributions

were also be reduced on a comparable basis. Estimates from MERS indicated that the bridged pension change would ultimately reduce the City's unfunded pension liability by $10.5 million and reduce annual pension expense by $800,000.

Further changes were made in 2020 which will reduce pension costs substantially over the next 30 years. All full-time employees hired after February 1, 2020 will be covered by a defined contribution pension plan with MERS. These employees will have a minimum of ten percent of their covered wages set aside in their defined contribution plan. Employees can increase their participation to sixteen percent of wages by voluntarily contributing an additional three percent, with the City matching it.

Closing the current defined benefit and hybrid plans as well as depositing $52 million with MERS from bond sales during 2019-20 has substantially increased the City's funding percentage. In addition, the annual bond payments (approximately $2.6 million) combined with the remaining actuarially mandated payment will be approximately $4.2 million in 2021-22. This is $1.665 million less than the budgeted payment to MERS for the 2019-20 fiscal year. Additionally, without these steps undertaken during the 2019-20 year, MERS had projected that the annual payment would have escalated to $11-$14 million annually. Also MERS has allowed the City to re-set its amortization period to 30 years, which has contributed to the annual savings.

The City's annual required contribution (ARC) to MERS during the last two fiscal years, ended June 30, 2020, and 2019, was $3,942,578 and $4,295,151, respectively. In addition to the $52 million in bond proceeds (in excess of the ARC) transferred to MERS during the year ended June 30, 2020, the City paid $500,000 in excess of the ARC during each of the years ended June 30, 2019, 2017 and 2016. During the year ended June 30, 2015, the City was required to change its method of accounting for pensions. One of the changes requires the calculation of the actual pension expense, irregardless of payments made to MERS. The City's recognized pension expense for the years ended June 30, 2020 and 2019, was $8,733,697 and $2,212,745, respectively.

- Healthcare Insurance Premiums The City of Port Huron provides health insurance to full time employees and eligible retirees. The proposed budget anticipates modest savings as negotiations with all of our unions have resulted in an emphasis on preventative care, cost sharing and reduced employer costs. The City has moved to a self-insured program with higher deductibles and co-pays. Cost results to date have been favorable. The City expects these savings in the 2021-22 budget to be $230,000 for our employees and $50,000 for retirees. The proposed costs are summarized as follows:

Active Employee Health Costs	$ 2,300,000
Retired Employee Health Costs	4,275,000
Total	$ 6,575,000

The City's annual required contribution (ARC) to fund its OPEB liability during the last two fiscal years, ended June 30, 2020, and 2019 was $4,246,075 and $4,254,101, respectively. The results of the June 30, 2020 actuarial valuation showed the City's ARC payment for the 2021-22 fiscal year will be $4.7 million.

O. Support For Recreation, Parks and Culture

The City of Port Huron recreation department provides recreation programs and other activities at the various public parks, playgrounds, pools and beaches. These facilities are maintained by the parks and forestry division. In addition, the City provides significant annual support to the McMorran Auditorium and Arena, the Port Huron Museum and its various locations and the municipal marinas.

The proposed McMorran subsidy consists of $560,000 for operations and $40,000 for capital improvements (partially funded by the county recreation millage).

The City owns the following facilities which it leases to the Port Huron Museum:

Carnegie Center (Main Museum Facility)
Thomas Edison Depot
Huron Lightship
Fort Gratiot Hospital (under restoration)

Under the current lease terms of these facilities, the City pays all utility, insurance and maintenance costs (with the exception of maintenance costs for the Huron Lightship, as discussed below). In addition, the City has made major improvements to the facilities. This budget proposes that the Museum continues to pay all maintenance expenses of the Huron Lightship, which will continue to make the Museum more self-sufficient and less dependent on City taxpayers.

The City has provided marina services along the Black River in the downtown area and at the Water Street Marina near the I-94 Black River Bridge. These operations have seen reduced usage and increased maintenance costs and have continued to operate at a deficit. The City has contracted with Desmond Marine to operate the downtown River Street Marina. The City has retained responsibility for certain annual expenses but expects the annual operating deficit to continue at a reduced level. The City sold the Water Street Marina effective June 30, 2009, however, the previous developer could not attain financing for construction of a hotel. The City repurchased the property during December of 2012. The property was subsequently sold to a new developer in the spring of 2013, and a hotel opened during February, 2016.

The budget for parks and recreation programs and services is $3,236,349. This portion of the budget includes the City's parks and playgrounds, beaches and pools, boat launches, riverfront parkways, the Palmer Park Recreation Center and the City's many forested public areas and boulevards. Recreation and other fees and grants offset certain of these costs. During the past years these fees have been increased to cover direct program costs.

P. General Fund Comparison

The General Fund budget presented herein may be summarized and compared with the adopted budget for the current fiscal year ending June 30, 2021, as follows:

	Proposed Budget 2021-2022	Adopted Budget 2020-2021	Increase Or (Decrease)
Means of Financing:			
Property taxes	$ 9,730,000	$ 9,455,000	$ 275,000
Income tax	7,000,000	6,800,000	200,000
Business licenses and permits	350,000	350,000	
Nonbusiness license permits	565,000	480,000	85,000
Grants	11,210,000	1,225,000	9,985,000
State shared revenue	4,635,000	4,550,000	85,000
Charges for services	1,140,000	1,150,000	(10,000)
Fines and Forfeits	130,000	140,000	(10,000)
Investment income	20,000	70,000	(50,000)
Rents	395,000	380,000	15,000
Sale of assets	4,393	9,690	(5,297)
Charges to other funds	2,406,721	2,402,198	4,523
Transfer from other funds	600,000	590,000	10,000
Total	$ 38,186,114	$ 27,601,888	$ 10,584,226
Estimated Requirements:			
General government	$ 4,107,630	$ 4,114,144	$ (6,514)
Public safety	16,577,162	16,051,922	525,240
Public works	1,822,123	1,749,184	72,939
Senior Citizens	2,000	2,000	
Recreation, parks and culture	3,236,349	3,273,513	(37,164)
Other functions	484,550	482,825	1,725
Capital outlay	1,558,000	1,325,000	233,000
Transfers to other funds	10,398,300	603,300	9,795,000
Total	$ 38,186,114	$ 27,601,888	$ 10,584,226

The increases in public safety, public works, and other functions are primarily due to the previously approved employee wage increases. The increase in capital is caused by funds set aside for the skatepark project as well as the Port Huron Northern to Holland Woods Trail and Bridge Project. Transfers has increased due to the American Rescue Plan.

Q. Water and Wastewater Funds

The City of Port Huron operates two utility funds, the Water Fund and the Wastewater Fund. The Water Fund accounts for the operation of the City's water treatment plant and distribution system. The City provides water service to all City residents and businesses, as well as to portions of the townships of Fort Gratiot, Port Huron, Kimball and Clyde. Services

to those townships are charged based on water usage and rates charged to City of Port Huron users, by contract. The Wastewater Fund accounts for the operation of the City's wastewater treatment facility and collection system. In addition to providing services to City residents, the wastewater treatment facility also provides services to portions of the townships of Fort Gratiot, Port Huron and Kimball. The three townships have purchased capacity in the wastewater treatment facility and share in annual operating expenses based on fixed contractual percentages.

R. Combined Sewer Overflow Project

The Michigan Department of Environment, Great Lakes and Energy (EGLE), formally the Michigan Department of Environmental Quality (DEQ), mandated that the City of Port Huron undertake a 15-year program to eliminate all combined sewer overflows (CSO's). In 2007, EGLE granted the City a four (4) year extension through December 31, 2016. A second extension was granted through December 31, 2022, as a result of the Michigan Department of Transportation (MDOT) controlled Blue Water Bridge Plaza project. At the conclusion of the current fiscal year, 100% of the areas have been separated and the CSO program has been completed.

This has resulted in the following benefits:

- The elimination of approximately 309 million gallons of pollution to our waterways annually;
- The construction of 93 miles of new sewers;
- The replacement of 61 miles of water main, some of which were over 80 years old;
- The reconstruction of 79 miles of streets.

To date, approximately $178.4 million has been expended with the project completed within budget and schedule.

S. Bond Commitments

The State of Michigan, through the Michigan Municipal Bond Authority (MMBA), has approved borrowings under the State Revolving Fund (SRF) and Drinking Water Revolving Fund (DWRF) loan programs subject to certain conditions. Among the conditions are those prescribed by the MMBA's public financial consultants which include, in part, the following two conditions which are similar to those contained in the bond ordinances and agreements.

1. Water and Sewer Use Revenue – Sufficient revenues are generated from water supply and sewage disposal services to satisfy all operations, maintenance and replacement costs. It is projected and understood that annual rate increases will be required over the next few years.

2. Rate Adjustments – All rates, charges and fees shall be reviewed annually and adjusted as necessary to assure that, at the minimum, sufficient revenues will be available to satisfy all operation, maintenance, replacement and debt service costs to the system.

Recorded in the various funds of the City are general obligation bonds and revenue bonds amounting to $106,924,540 at June 30, 2020 for which the City's full faith and credit is pledged. It is anticipated that the principal and interest on this debt will continue to be serviced by the funds incurring the debt, predominately the Water and Wastewater Funds for the borrowings referred to above and the Insurance and Fringe Benefits Fund for the pension bonds issued during March, 2020.

The requirements to pay principal and interest on the obligations outstanding at June 30, 2020 are listed below. The annual payments for the first five years are listed individually and thereafter are listed in five-year groupings. They are as follows:

	Principal	Interest	Total
2021	$ 9,798,552	$ 2,940,823	$ 12,739,375
2022	9,273,930	2,799,607	12,073,537
2023	8,590,929	2,554,678	11,145,607
2024	5,858,343	2,366,451	8,224,794
2025	5,832,578	2,217,061	8,049,639
2026-2030	18,180,715	9,410,960	27,591,675
2031-2035	14,507,339	7,090,678	21,598,017
2036-2040	13,307,173	4,731,055	18,038,228
2041-2045	11,569,981	2,589,673	14,159,654
2046-2049	10,005,000	791,874	10,796,874
	$ 106,924,540	$ 37,492,860	$ 144,417,400

Continuous review of this significant debt obligation will be necessary to properly manage the City's commitments.

T. Construction Subsidies

Grants and tax increment funds have been used to partially fund construction projects. This has also reduced the amount the City was required to borrow. These sources of funding have resulted in the reduction of over 17.6% of CSO project costs and are summarized below:

Tax Increment Districts	$ 9.8 million
EPA Grants	7.4 million
ARRA (Stimulus) Grants	5.0 million
Other Grants	1.5 million
CDBG Funds	7.4 million
Total	$31.1 million

U. Debt Subsidies

When the CSO program was initially discussed and implemented in 1998, subsidies from other funds were always considered part of the plan so that rate increases could be mitigated. The combined subsidies to the utility funds from the General Fund, the Land Purchase Fund and other sources through June 30, 2020 have exceeded $54.3 million. The current budget, for the fifth consecutive year, does not include subsidies from other funds.

The City of Port Huron has a history of operating surpluses in the General Fund. Because of conservative budgeting and cost control measures, over $15 million has been transferred to the Wastewater Fund from the General Fund to reduce rates. A summary follows:

	Transfer to Wastewater Fund
June 30, 1998	$ 800,000
June 30, 1999	2,513,730
June 30, 2000	1,772,900
June 30, 2001	1,133,712
June 30, 2002	1,012,212
June 30, 2007	700,000
June 30, 2008	3,917,400
June 30, 2009	1,939,493
June 30, 2010	1,150,000
June 30, 2011	500,000
Total	$ 15,439,447

During the fiscal year ended June 30, 2002, due to reductions in State revenue sharing and City income tax collections, transfers from the Land Purchase Fund were initiated to further reduce utility rates by subsidizing both the Water and Wastewater Funds. For the fiscal years ending June 30, 2015 and 2016, the transfer is from the Senior Citizen Housing Fund. The schedule is as follows:

	Water Fund	Wastewater Fund	Total
June 30, 2002	$	$ 900,000	$ 900,000
June 30, 2003	300,000	1,600,000	1,900,000
June 30, 2004	600,000	1,300,000	1,900,000
June 30, 2005	600,000	1,300,000	1,900,000
June 30, 2006	600,000	1,600,000	2,200,000
June 30, 2007		2,200,000	2,200,000
June 30, 2008		2,200,000	2,200,000
June 30, 2009		2,295,000	2,295,000
June 30, 2010	300,000	1,950,000	2,250,000
June 30, 2011	1,550,000	700,000	2,250,000
June 30, 2012	1,025,000	1,225,000	2,250,000
June 30, 2013	575,000	1,675,000	2,250,000
June 30, 2014		2,250,000	2,250,000
June 30, 2015		2,400,000 *	2,400,000 *
June 30, 2016		2,321,416 *	2,321,416 *
June 30, 2017		1,800,000	1,800,000
Total	$ 5,550,000	$27,716,416	$33,266,416

* Transfer from Senior Citizen Housing Fund

During the fiscal year ended June 30, 2008, as a result of successful grant applications to fund the 7th Street Bridge, funds were identified in the Municipal Streets Fund that had previously been set aside for that project that could be used to subsidize the Wastewater Fund. Those funds have been used as follows:

	Transfer to Wastewater Fund
June 30, 2008	$ 1,000,000
June 30, 2009	1,000,000
June 30, 2010	1,000,000
June 30, 2011	1,000,000
June 30, 2012	1,000,000
June 30, 2013	685,000
Total	$ 5,685,000

V. Monthly Utility Billings

The City of Port Huron is facing substantial annual debt service costs due to CSO borrowings. As discussed above, the City has subsidized the Water and Wastewater Funds from a variety of available resources, however, those resources have been depleted.

This budget includes an average increase of 3.7%. This increase should provide much of the necessary revenue for operations, capital needs and debt retirement during that period. However, budgeted capital projects in the Water and Wastewater Funds will require additional resources. These capital projects have been funded, as much as prudently possible, from cost containment measures and use of cash reserves in recent years. However, new funds are now needed to finance continuing capital needs. As additional resources are needed, issuance of long-term bonds will be necessary.

The effects of the proposed rate increase on the combined water and sewage rate charges for a 5/8 inch residential customer at various consumption levels, per month, are as follows:

	Consumption (Cubic Feet)	Adjusted Rates	Present Rates	Increase	Percent Change
	167	$ 71.65	$ 69.40	$ 2.25	3.2%
	333	81.81	79.07	2.74	3.5%
	500	92.02	88.80	3.22	3.6%
Average Residential	567	96.12	92.70	3.42	3.7%
	667	102.23	98.52	3.71	3.8%
	833	112.39	108.19	4.20	3.9%
	1,000	122.60	117.92	4.68	4.0%
	1,167	132.81	127.65	5.16	4.0%
	1,333	142.97	137.32	5.65	4.1%
	1,500	153.18	147.05	6.13	4.2%

The current monthly charge for average residential customers and typical households can be compared to charges in other communities that are also undergoing significant CSO work. TetraTech MPS, project engineers, have provided the following monthly cost information (567 cubic feet of usage) regarding three cities whose projects compare to Port Huron:

Average Residential	
Sault Ste. Marie (July 1, 2020)	$ 97.35
Port Huron (July 1, 2021)	$ 96.12
Lansing (October 1, 2020)	$ 88.27
Grand Rapids (January 1, 2021)	$ 62.99

The Port Huron monthly costs are based upon the proposed rates. The other cities' rates are those in effect at the dates noted, prior to any proposed increases for their current fiscal years.

W. Proposed Public Works Projects

Public works projects necessary for street reconstruction may include upgraded sewer and water lines where appropriate. As a result, the costs associated with these projects are recorded in the Streets Fund, the Water Fund and the Wastewater Fund. Certain of these projects could also be recorded in other funds when appropriate.

The current estimated costs of public works projects for the 2021-22 year are as follows:

	Street Funds	Water Fund	Wastewater Fund	Total
Current Projects:				
McNeil Creek Area	$ 320,000	$ 110,000	$ 190,000	$ 620,000
Gratiot – Elmwood to Garfield	790,000	290,000	80,000	1,160,000
Fort Street –Beers to Grand River	790,000	170,000	100,000	1,060,000
Fort Street – Grand River to Quay	440,000	60,000	100,000	600,000
Pine Grove–Hancock to City Limits	80,000			80,000
Griswold Street – Military to 24th		860,000		860,000
15th Street – Dove to Columbus		80,000		80,000
10th Avenue –Sanborn to Holland	400,000			400,000
Total Current	2,820,000	1,570,000	470,000	4,860,000
Carryover Project -				
McMorran - Huron to Merchant	1,080,000	240,000	70,000	1,390,000
Total Current and Carryover	3,900,000	1,810,000	540,000	6,250,000
Sidewalk Projects	40,000			40,000
Total	$3,940,000	$1,810,000	$ 540,000	$6,290,000

The public works projects are expected to be funded as follows:

	Street Funds	Water Fund	Wastewater Fund	Total
Borrowing:				
Open Market Bonds	$	$1,500,000	$ 369,000	$1,869,000
Other Sources:				
MDOT Grants:				
McMorran–Huron to Merchant	615,000			615,000
Gratiot – Elmwood to Garfield	660,000			660,000
Bank TIF	260,000	55,000	20,000	335,000
Loan Revolving (HODAG)	253,000	87,000	151,000	491,000
Sidewalk Projects	40,000			40,000
Current Revenues and Reserves:				
Street Millage	2,112,000			2,112,000
Water Fund		168,000		168,000
Total Other Sources	3,940,000	310,000	171,000	4,421,000
Total	$3,940,000	$1,810,000	$ 540,000	$6,290,000

Significant non-CSO capital projects are needed in both the Water and Wastewater Funds. The post-CSO cost of replacing water mains that are over 50 years old and were not in CSO project areas exceeds $27.5 million at this time. Capital needs have been identified at the Water Filtration Plant and Water Storage Facilities amounting to $2.3 million. Also, $19.2 million in capital needs have been identified at the Wastewater Treatment Plant and $20.9 million have been identified for the Sanitary Pump and Collection System. Annual payments for debt retirement began to decline in the 2020-2021 budget year, as bonds began to be paid off. The City intends to implement these projects by using cash funds formerly dedicated to debt payments and by using funds from new borrowings as needed.

X. Special Revenue Funds

The proposed 2021-22 budget for the Cemetery Fund includes a transfer from the Land Purchase Fund. Prior to 2016-17, the Cemetery Fund had not needed a subsidy from other funds since 2007-08. However, the cemetery operation was modified during the 2013-14 fiscal year to reinstate the position of Cemetery Supervisor. That modification in addition to funds expended for capital over the last few years have depleted fund reserves to the point where a transfer from the Land Purchase Fund is now needed. City Council has also approved an increase to the fees charged for various cemetery services in an effort to mitigate the need for future subsidies.

The Garbage and Rubbish Collection Fund reflects the expected annual charges for the 2021-22 year. This program has historically been supported by a millage statutorily designated for that purpose. There was further discussion regarding the decline in available revenue and the program adjustments beginning on page 22**.** This discussion includes the recommendation to continue a $25 annual fee per residence for bulk leaf and yard waste pick up and recycling. The 2021-22 budget provides for a Public Area Program with the costs

charged to the Garbage and Rubbish Collection Fund. The Public Area Program provides for trash removal from parks, beaches, marinas and other public areas maintained by the City.

The City has established a separate Rental Certification Fund to segregate all revenues and expenditures of this program so that the fee structure is based upon actual costs. The current budget continues to fund the additional full-time positions for Rental Inspectors which were added during the 2017-18 budget. This allows rental properties to be inspected on a more regular basis. Over time, this will help improve the quality of rental properties in the City of Port Huron. The current fees are $100 per unit for the first 20 units and $70 per unit for each additional unit.

The Drug Law Enforcement and Law Enforcement Funds account for property forfeited to the City in connection with drug related activities. The Enhanced 911 Fund was established to account for the revenues and capital outlay, as required by statute, from the user fee as assessed to all city telephone customers. No further revenues are expected from the user fees. The remaining funds are available for future capital needs.

The Community Development Block Grant (CDBG) Fund and the Home Program Fund are budgeted using the allocation of grant funds previously approved by the City Council. Existing staff, with assistance from part-time clerical employees, continue to be able to manage the CDBG and HOME programs.

Y. Internal Service Funds

The City operates five internal service funds, consisting of the Central Stores, Data Processing, Motor Vehicle, Energy Performance Services and Fringe Benefit Funds. These funds provide services to other activities of the City. Revenues are derived from the fee charges for the services rendered. The budget for these funds are included in this report.

The operations of the Motor Vehicle Fund were previously reviewed as part of the restructuring of the various Department of Public Works programs. Annual operating costs continue at levels reduced from previous years. As a result, vehicle lease charges continue to provide reduced costs for all City activities.

Z. Tax Increment Funds

The City of Port Huron has used tax increment financing to undertake several economic development projects. This financial tool, authorized by various state statutes, allows a municipality to construct public improvements to provide incentives for industrial, commercial and residential developments. These public improvements are financed from the revenues generated by the new development from the taxes levied on the captured (increased) value of the district.

For the presented budget, it is proposed that commercial development continues to be funded by those tax increment districts which continue to have undeveloped land or significant vacant properties. The districts are noted in the following list.

Each of these districts are budgeted for separately and consist of the following:

- The Peerless Site Tax Increment Fund (captured taxes committed to St. Clair County)
- The Harrington Hotel Tax Increment Fund (taxes no longer captured)
- The Bank Tax Increment Fund
- The Edison Redevelopment Tax Increment Fund
- The Water Street Tax Increment Fund
- The MainStreet Tax Increment Fund
- The Industrial Park Expansion Tax Increment Fund
- The Southside Redevelopment Brownfield Redevelopment Tax Increment Fund
- The Harker Street Redevelopment Brownfield Redevelopment Tax Increment Fund
- Water Street Marina Brownfield Redevelopment Tax Increment Fund

For the Southside Redevelopment Brownfield Redevelopment District, one-half of the incremental non-school and school taxes are captured. For districts where advances are repaid and projects completed, captured taxes are passed on to the appropriate taxing authorities (Harrington). For other districts, expenditures are projected based upon continuance of current capital projects or development.

Appendix – Individual Fund Budgets

GENERAL FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Property taxes	$ 9,730,000	$ 9,455,000
Income tax	7,000,000	6,800,000
Business licenses and permits	350,000	350,000
Nonbusiness licenses and permits	565,000	480,000
Grants	11,210,000	1,225,000
State shared revenues	4,635,000	4,550,000
Charges for services	1,140,000	1,150,000
Fines and forfeits	130,000	140,000
Investment income	20,000	70,000
Rents	395,000	380,000
Sale of assets	4,393	9,690
Charges to other funds	2,406,721	2,402,198
Transfer from other funds	600,000	590,000
TOTAL MEANS OF FINANCING	38,186,114	27,601,888
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	20,333,660	19,972,031
Supplies and materials	799,444	753,942
Contractual services	5,052,710	4,833,615
	26,185,814	25,559,588
Transfers	10,398,300	603,300
Capital outlay:		
Departmental	44,000	114,000
Parks and recreation projects	1,545,000	1,325,000
Other public improvements	13,000	
TOTAL ESTIMATED REQUIREMENTS	38,186,114	27,601,888
INCREASE (DECREASE) IN CASH BALANCE		$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	4,500,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 4,500,000	

STREET FUNDS
MAJOR STREETS

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
State shared revenues:		
Major streets	$ 2,800,000	$ 2,850,000
Trunkline maintenance	480,000	485,000
Right of way	90,000	90,000
Federal and State grants	1,125,000	465,000
Contribution from Local Development Finance Authority		300,000
Contribution from DDA - Bank TIF Plan	260,000	
Transfer from Municipal streets to Major streets	1,260,000	400,000
TOTAL MEANS OF FINANCING	6,015,000	4,590,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	1,306,043	1,357,622
Supplies and materials	305,532	291,852
Contractual services:		
Engineering and other professional services	821,306	812,123
Transfer from Major streets to Local streets		350,000
	2,432,881	2,811,597
Capital outlay:		
Departmental	2,250	7,500
Street resurfacing and/or reconstruction from:		
Street millage	870,000	700,000
Other sources	2,710,000	1,070,000
TOTAL ESTIMATED REQUIREMENTS	6,015,131	4,589,097
INCREASE (DECREASE) IN CASH BALANCE	(131)	$ 903
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	1,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 869	

STREET FUNDS
LOCAL STREETS

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
State shared revenues:		
Local streets	$ 1,000,000	$ 1,015,000
Right of way	27,000	27,000
Contribution from Local Development Finance Authority		60,000
Transfers:		
Transfer from Loan Revolving Fund	253,000	
Transfer from Major streets to Local streets		350,000
Transfer from Municipal streets to Local streets	105,000	
TOTAL MEANS OF FINANCING	1,385,000	1,452,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	575,925	602,406
Supplies and materials	129,658	123,428
Contractual services	366,939	358,705
	1,072,522	1,084,539
Capital outlay:		
Departmental		7,500
Street resurfacing and/or reconstruction from:		
Street millage	320,000	460,000
Other sources		220,000
TOTAL ESTIMATED REQUIREMENTS	1,392,522	1,772,039
INCREASE (DECREASE) IN CASH BALANCE	(7,522)	$ (320,039)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	10,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 2,478	

STREET FUNDS
MUNICIPAL STREETS

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Taxes:		
Real property taxes	$ 1,095,000	$ 1,065,000
Personal property taxes	95,000	95,000
BWATC	350,000	350,000
State shared revenue - Local community stabilization authority	90,000	80,000
Charges for services	135,000	135,000
TOTAL MEANS OF FINANCING	1,765,000	1,725,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	25,385	14,622
Supplies and materials	2,500	
Contractual services:		
Engineering and other professional services	46,048	48,091
BWATC property taxes	350,000	350,000
Transfers:		
From Municipal streets to Major streets	1,260,000	400,000
From Municipal streets to Local streets	105,000	
TOTAL ESTIMATED REQUIREMENTS	1,788,933	812,713
INCREASE (DECREASE) IN CASH BALANCE	(23,933)	$ 912,287
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	$ 5,000,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 4,976,067	

STREET FUNDS
COMBINED MAJOR, LOCAL AND MUNICIPAL STREETS

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Taxes:		
Real property taxes	$ 1,095,000	$ 1,065,000
Personal property taxes	95,000	95,000
BWATC	350,000	350,000
State shared revenues:		
Major streets	2,800,000	2,850,000
Local streets	1,000,000	1,015,000
Trunkline maintenance	480,000	485,000
Right of way	117,000	117,000
Local community stabilization authority	90,000	80,000
Federal and State grants	1,125,000	465,000
Charges for services	135,000	135,000
Contribution from Local Development Finance Authority		360,000
Contribution from DDA - Bank TIF Plan	260,000	
Transfers:		
Transfer from Loan Revolving Fund	253,000	
From Major streets to Local streets		350,000
From Municipal streets to Major streets	1,260,000	400,000
From Municipal streets to Local streets	105,000	
TOTAL MEANS OF FINANCING	9,165,000	7,767,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	1,907,353	1,974,650
Supplies and materials	437,690	415,280
Contractual services:		
Engineering and other professional services	1,234,293	1,218,919
BWATC property taxes	350,000	350,000
Transfers:		
From Major streets to Local streets		350,000
From Municipal streets to Major streets	1,260,000	400,000
From Municipal streets to Local streets	105,000	
	5,294,336	4,708,849
Capital outlay:		
Departmental	2,250	15,000
Street resurfacing and/or reconstruction from:		
Street millage	1,190,000	1,160,000
Other sources	2,710,000	1,290,000
TOTAL ESTIMATED REQUIREMENTS	9,196,586	7,173,849
INCREASE (DECREASE) IN CASH BALANCE	(31,586)	$ 593,151
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	5,011,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 4,979,414	

CEMETERY FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Foundations	$ 15,000	$ 15,000
Graveside interments	60,000	50,000
Chapel interments	30,000	25,000
Other services	30,000	25,000
Transfer from Land purchase fund	150,000	180,000
Transfer from Cemetery perpetual care fund	265,000	275,000
TOTAL MEANS OF FINANCING	550,000	570,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	410,653	424,988
Supplies and materials	28,063	27,963
Contractual services	158,748	152,537
	597,464	605,488
Capital outlay	31,500	42,000
TOTAL ESTIMATED REQUIREMENTS	628,964	647,488
INCREASE (DECREASE) IN CASH BALANCE	(78,964)	$ (77,488)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	100,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 21,036	

GARBAGE AND RUBBISH COLLECTION FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Taxes:		
Real property taxes	$ 1,540,000	$ 1,500,000
Personal property taxes	140,000	130,000
State shared revenue - Local community stabilization authority	125,000	110,000
Charges for services	245,000	245,000
TOTAL MEANS OF FINANCING	2,050,000	1,985,000
ESTIMATED REQUIREMENTS:		
Rubbish Collection Program:		
Ordinary recurring expenses:		
Personal services	13,854	15,023
Supplies and materials	11,060	11,076
Contractual services	2,077,015	2,040,045
	2,101,929	2,066,144
Public Area Collection Program:		
Ordinary recurring expenses:		
Personal services	26,700	28,500
Contractual services	42,048	42,239
	68,748	70,739
TOTAL ESTIMATED REQUIREMENTS	2,170,677	2,136,883
INCREASE (DECREASE) IN CASH BALANCE	(120,677)	$ (151,883)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	450,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 329,323	

RENTAL CERTIFICATION FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Charges for services	$ 456,977	$ 371,261
TOTAL MEANS OF FINANCING	456,977	371,261
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	392,320	319,029
Supplies and materials	9,231	9,231
Contractual services	55,426	43,001
	456,977	371,261
Capital outlay		
TOTAL ESTIMATED REQUIREMENTS	456,977	371,261
INCREASE (DECREASE) IN CASH BALANCE		$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	10,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 10,000	

O.U.I.L. FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Fines and forfeits	$ 1,000	$ 1,000
TOTAL MEANS OF FINANCING	1,000	1,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Supplies and materials	5,500	5,500
Contractual services	5,500	5,500
	11,000	11,000
Capital outlay	30,000	30,000
TOTAL ESTIMATED REQUIREMENTS	41,000	41,000
INCREASE (DECREASE) IN CASH BALANCE	(40,000)	$ (40,000)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	50,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 10,000	

DRUG LAW ENFORCEMENT FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Fines and forfeits	$ 46,000	$ 46,000
TOTAL MEANS OF FINANCING	46,000	46,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Supplies and materials	5,000	5,000
Contractual services	3,500	3,500
	8,500	8,500
Capital outlay	47,500	47,500
TOTAL ESTIMATED REQUIREMENTS	56,000	56,000
INCREASE (DECREASE) IN CASH BALANCE	(10,000)	$ (10,000)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	20,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 10,000	

LAW ENFORCEMENT FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Charges for services	$ 10,000	$ 10,000
TOTAL MEANS OF FINANCING	10,000	10,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Supplies and materials	10,000	10,000
TOTAL ESTIMATED REQUIREMENTS	10,000	10,000
INCREASE (DECREASE) IN CASH BALANCE		$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	1,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 1,000	

ENHANCED 911 FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING	$ 0	$ 0
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Supplies and materials	1,500	2,000
Capital outlay		
TOTAL ESTIMATED REQUIREMENTS	1,500	2,000
INCREASE (DECREASE) IN CASH BALANCE	(1,500)	$ (2,000)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	1,500	
ESTIMATED CASH BALANCE - END OF YEAR	$ 0	

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Federal grant		
Current allocation	$ 785,613	$ 767,139
Federal grant carryover	1,252,286	1,128,836
TOTAL MEANS OF FINANCING	2,037,899	1,895,975
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Code enforcement/neighborhood preservation:		
Personal services	197,711	181,205
Supplies and materials	2,000	1,500
Contractual services	18,188	18,270
	217,899	200,975
Capital outlay - programs:		
Economic redevelopment		
Emergency home repairs	59,000	88,000
Sidewalk replacement	126,000	175,000
Rehabilitation	966,000	670,000
Code enforcement	125,000	135,000
Demolitions	232,000	215,000
Project brush-up	65,000	82,000
Neighborhood clean-up	55,000	60,000
Rental conversion	192,000	270,000
TOTAL ESTIMATED REQUIREMENTS	2,037,899	1,895,975
INCREASE (DECREASE) IN CASH BALANCE		$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR		
ESTIMATED CASH BALANCE - END OF YEAR	$ 0	

HOME PROGRAM FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Federal grant		
Current allocation	$ 261,193	$ 267,869
Federal grant carryover	282,806	305,589
TOTAL MEANS OF FINANCING	543,999	573,458
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Code enforcement/neighborhood preservation:		
Personal services	27,099	52,058
Supplies and materials	300	200
Contractual services	2,600	3,200
	29,999	55,458
Capital outlay:		
CHDO project	97,000	81,000
CHDO administration	31,000	27,000
Urban pioneer	386,000	410,000
TOTAL ESTIMATED REQUIREMENTS	543,999	573,458
INCREASE (DECREASE) IN CASH BALANCE		$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR		
ESTIMATED CASH BALANCE - END OF YEAR	$ 0	

LOAN REVOLVING FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Charges for services	$ 20,000	$ 0
TOTAL MEANS OF FINANCING	20,000	0
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Transfer to Parking fund		
Capital outlay:		
Housing improvements	511,000	494,000
TOTAL ESTIMATED REQUIREMENTS	511,000	494,000
INCREASE (DECREASE) IN CASH BALANCE	(491,000)	$ (494,000)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	491,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 0	

STREETSCAPE MAINTENANCE FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Charges for services	$ 28,950	$ 50,350
TOTAL MEANS OF FINANCING	28,950	50,350
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	5,340	5,700
Supplies and materials	840	840
Contractual services	37,570	37,210
	43,750	43,750
Capital outlay	6,600	6,600
TOTAL ESTIMATED REQUIREMENTS	50,350	50,350
INCREASE (DECREASE) IN CASH BALANCE	(21,400)	$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	30,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 8,600	

BEAUTIFICATION COMMISSION FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Miscellaneous	$ 2,500	$ 2,500
Transfer from General fund	3,300	3,300
TOTAL MEANS OF FINANCING	5,800	5,800
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Supplies and materials	6,500	6,500
Contractual services	800	800
TOTAL ESTIMATED REQUIREMENTS	7,300	7,300
INCREASE (DECREASE) IN CASH BALANCE	(1,500)	$ (1,500)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	5,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 3,500	

MCMORRAN FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Charges for services	$ 1,015,000	$ 1,015,000
Grants	1,245,000	1,245,000
Transfer from General fund	600,000	600,000
TOTAL MEANS OF FINANCING	2,860,000	2,860,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	858,850	933,049
Supplies and materials	43,800	50,300
Contractual services	695,876	679,446
	1,598,526	1,662,795
Capital outlay	1,285,000	1,280,000
TOTAL ESTIMATED REQUIREMENTS	2,883,526	2,942,795
INCREASE (DECREASE) IN CASH BALANCE	(23,526)	$ (82,795)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	200,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 176,474	

MARINA FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Charges for services - share of operating income	60,000	60,000
Transfer from Land purchase fund	$ 240,000	$ 180,000
TOTAL MEANS OF FINANCING	300,000	240,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	1,780	1,900
Supplies and materials	1,000	1,050
Contractual services	495,279	424,790
	498,059	427,740
Capital outlay		
TOTAL ESTIMATED REQUIREMENTS	498,059	427,740
INCREASE (DECREASE) IN CASH BALANCE	(198,059)	$ (187,740)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	250,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 51,941	

LAND PURCHASE FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Grants - American rescue plan	$ 9,795,000	$
Investment income		10,000
Transfer from tax increment funds:		
Edison redevelopment	322,000	319,000
Water street		175,000
Mainstreet		116,000
Industrial park expansion		122,000
DDA operating fund:		
Studio 1219	15,750	15,750
Welcome Center	26,100	26,100
TOTAL MEANS OF FINANCING	10,158,850	783,850
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Contractual services:		
Engineering and other professional services	25,000	25,000
Transfer to:		
General fund	600,000	590,000
Cemetery fund	150,000	180,000
Parking fund	60,000	90,000
Marina fund	240,000	180,000
Tax increment fund - Mainstreet	281,000	
	1,356,000	1,065,000
Capital outlay:		
Funded by American rescue plan	9,795,000	
Building maintenance and other costs	25,000	25,000
TOTAL ESTIMATED REQUIREMENTS	11,176,000	1,090,000
INCREASE (DECREASE) IN CASH BALANCE	(1,017,150)	$ (306,150)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	1,250,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 232,850	

PARKING FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Street meters	$ 24,000	$ 24,000
Annual permits	20,000	20,000
Transfer from land purchase fund	60,000	90,000
TOTAL MEANS OF FINANCING	104,000	134,000
ESTIMATED REQUIREMENTS:		
Parking System - Non Revenue Producing:		
Ordinary recurring expenses:		
Personal services	27,580	29,380
Supplies and materials	8,040	8,040
Contractual services	78,036	76,394
	113,656	113,814
Parking System - Revenue Producing:		
Ordinary recurring expenses:		
Personal services	7,207	7,207
Supplies and materials	1,520	1,420
Contractual services	13,143	13,061
	21,870	21,688
Capital Outlay:		
West Quay Street parking lot - DTE project	30,000	
TOTAL ESTIMATED REQUIREMENTS	165,526	135,502
INCREASE (DECREASE) IN CASH BALANCE	(61,526)	$ (1,502)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	125,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 63,474	

WATER FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Sale of water	$ 8,300,000	$ 8,300,000
Penalty charges	10,000	75,000
Hydrant charges	58,840	58,840
Charges for services	25,000	25,000
Investment income		30,000
Pro rata share of water administration and meter reading budget reimbursed from Wastewater fund	674,136	672,124
Proceeds from issuance of long-term bonds or long-term advances from other funds	1,500,000	
TOTAL MEANS OF FINANCING	10,567,976	9,160,964
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	2,343,394	2,385,754
Supplies and materials	453,848	447,891
Contractual services	2,013,802	1,975,091
	4,811,044	4,808,736
Debt service requirements for payment of principal and interest on Revenue and State Drinking Water Revolving Fund bonds	3,334,000	3,337,000
Capital outlay:		
Departmental	883,608	862,000
Construction projects	1,810,000	300,000
TOTAL ESTIMATED REQUIREMENTS	10,838,652	9,307,736
INCREASE (DECREASE) IN CASH BALANCE	(270,676)	$ (146,772)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	1,500,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 1,229,324	

WASTEWATER FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Sewage charges	$ 14,730,000	$ 14,550,000
Penalty charges	20,000	180,000
Other income	20,000	20,000
Investment income	10,000	20,000
MDOT reimbursement - Blue Water Bridge sewer separation project		970,000
Proceeds for operating and capital costs:		
Fort Gratiot Township	1,220,000	1,530,000
Port Huron Township	950,000	1,580,000
Kimball Township	350,000	610,000
Proceeds from issuance of long-term bonds	3,875,000	2,000,000
TOTAL MEANS OF FINANCING	21,175,000	21,460,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	3,552,237	3,617,868
Supplies and materials	874,881	897,340
Contractual services	4,178,362	4,115,503
	8,605,480	8,630,711
Debt service requirements for payment of principal and interest on Revenue and State Revolving Fund bonds	5,711,679	6,213,000
Capital outlay:		
Departmental	6,981,857	5,585,900
Construction projects - Collection system	540,000	1,970,000
TOTAL ESTIMATED REQUIREMENTS	21,839,016	22,399,611
INCREASE (DECREASE) IN CASH BALANCE	(664,016)	$ (939,611)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	2,000,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 1,335,984	

CENTRAL STORES FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Charges for services	$ 96,410	$ 127,232
TOTAL MEANS OF FINANCING	96,410	127,232
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	8,044	20,438
Supplies and materials	16,600	35,600
Contractual services	66,466	65,894
	91,110	121,932
Capital outlay	5,300	5,300
TOTAL ESTIMATED REQUIREMENTS	96,410	127,232
INCREASE (DECREASE) IN CASH BALANCE		$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	10,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 10,000	

DATA PROCESSING FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Charges for services	$ 993,767	$ 963,285
TOTAL MEANS OF FINANCING	993,767	963,285
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	443,452	536,788
Supplies and materials	75,800	75,600
Contractual services	362,896	334,832
	882,148	947,220
Capital outlay	250,000	124,000
TOTAL ESTIMATED REQUIREMENTS	1,132,148	1,071,220
INCREASE (DECREASE) IN CASH BALANCE	(138,381)	$ (107,935)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	350,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 211,619	

MOTOR VEHICLE FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Charges for services	$ 2,132,385	$ 2,490,000
TOTAL MEANS OF FINANCING	2,132,385	2,490,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services	739,147	778,625
Supplies and materials	348,600	333,850
Contractual services	774,223	727,622
	1,861,970	1,840,097
Capital outlay	270,415	853,415
TOTAL ESTIMATED REQUIREMENTS	2,132,385	2,693,512
INCREASE (DECREASE) IN CASH BALANCE		$ (203,512)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	600,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 600,000	

ENERGY PERFORMANCE SERVICES FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Charges for services	$ 330,000	$ 330,000
TOTAL MEANS OF FINANCING	330,000	330,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Contractual services	5,000	5,000
Debt service requirements for principal and interest on energy performance debt	375,000	365,000
TOTAL ESTIMATED REQUIREMENTS	380,000	370,000
INCREASE (DECREASE) IN CASH BALANCE	(50,000)	$ (40,000)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	330,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 280,000	

INSURANCE AND FRINGE BENEFIT FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Charges for services	$ 12,920,000	$ 14,170,000
TOTAL MEANS OF FINANCING	12,920,000	14,170,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Personal services:		
Healthcare premiums - employees	2,300,000	2,700,000
Healthcare premiums - retirees	4,275,000	4,250,000
Pension contributions	4,200,000	4,200,000
Payroll taxes	895,000	920,000
Workers compensation insurance	150,000	150,000
Dental insurance	290,000	290,000
Unemployment insurance	40,000	40,000
Disability benefits	80,000	60,000
Vacation and sick pay	330,000	330,000
Other	713,500	603,500
	13,273,500	13,543,500
Supplies and materials	2,500	2,500
Contractual services	624,000	624,000
TOTAL ESTIMATED REQUIREMENTS	13,900,000	14,170,000
INCREASE (DECREASE) IN CASH BALANCE	(980,000)	$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	3,000,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 2,020,000	

Appendix – Tax Increment Authority Fund Budgets

PEERLESS SITE TAX INCREMENT FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Taxes:		
Real property taxes	$ 69,000	$ 68,000
Personal property taxes	26,000	24,000
TOTAL MEANS OF FINANCING	95,000	92,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Contractual services:		
Payment to St. Clair County - development agreement	95,000	92,000
TOTAL ESTIMATED REQUIREMENTS	95,000	92,000
INCREASE (DECREASE) IN CASH BALANCE		$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR		
ESTIMATED CASH BALANCE - END OF YEAR	$ 0	

DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
OPERATING FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Taxes:		
Real property taxes	$ 75,000	$ 71,000
Personal property taxes	6,000	7,000
Contributions from various DDA plans	80,000	
TOTAL MEANS OF FINANCING	161,000	78,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Contractual services:		
Physical improvements	5,000	5,000
DDA operations/Director	135,000	55,000
Repayment of advances:		
Land purchase fund:		
Studio 1219	15,750	15,750
Welcome Center	26,100	26,100
Capital outlay:		
Parking lots, crosswalks and other downtown infrastructure improvements	5,000	5,000
TOTAL ESTIMATED REQUIREMENTS	186,850	106,850
INCREASE (DECREASE) IN CASH BALANCE	(25,850)	$ (28,850)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	30,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 4,150	

WATER STREET DDA TAX INCREMENT FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Taxes:		
Real property taxes	$ 326,000	$ 316,000
Personal property taxes	37,000	26,000
TOTAL MEANS OF FINANCING	363,000	342,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Contractual services:		
Professional and other services	8,000	7,000
Transfer to Land purchase fund		175,000
	8,000	182,000
Capital outlay:		
Available for infrastructure improvements or other services	355,000	160,000
	355,000	160,000
TOTAL ESTIMATED REQUIREMENTS	363,000	342,000
INCREASE (DECREASE) IN CASH BALANCE		$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	300,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 300,000	

BANK DDA TAX INCREMENT FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Taxes:		
Real property taxes	$ 188,000	$ 159,000
Personal property taxes	8,000	8,000
TOTAL MEANS OF FINANCING	196,000	167,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Contractual services:		
Professional and other services	6,000	7,000
	6,000	7,000
Capital outlay:		
Available for infrastructure improvements or other services	360,000	160,000
TOTAL ESTIMATED REQUIREMENTS	366,000	167,000
INCREASE (DECREASE) IN CASH BALANCE	(170,000)	$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	300,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 130,000	

HARRINGTON HOTEL DDA TAX INCREMENT FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING	$ 0	$ 0
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Contractual services:		
Professional and other services	10,000	10,000
	10,000	10,000
Capital outlay:		
Available for infrastructure improvements or other services	44,000	54,000
TOTAL ESTIMATED REQUIREMENTS	54,000	64,000
INCREASE (DECREASE) IN CASH BALANCE	(54,000)	$ (64,000)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	54,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 0	

EDISON REDEVELOPMENT DDA TAX INCREMENT FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Taxes:		
Real property taxes	$ 330,000	$ 327,000
Personal property taxes	2,000	2,000
TOTAL MEANS OF FINANCING	332,000	329,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Contractual services:		
Professional and other services	5,000	5,000
Transfer to Land purchase fund and/or General fund	322,000	319,000
	327,000	324,000
Capital outlay:		
Parkway and other infrastructure improvements	5,000	5,000
TOTAL ESTIMATED REQUIREMENTS	332,000	329,000
INCREASE (DECREASE) IN CASH BALANCE		$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR		
ESTIMATED CASH BALANCE - END OF YEAR	$ 0	

MAINSTREET DDA TAX INCREMENT FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Taxes:		
Real property taxes	$ 136,000	$ 121,000
Personal property taxes		
Transfer from Land purchase fund	281,000	
TOTAL MEANS OF FINANCING	417,000	121,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Contractual services:		
Professional and other services	5,000	5,000
Transfer to Land purchase fund		116,000
	5,000	121,000
Capital outlay:		
Quay Street seawall and sidewalk replacement	412,000	
TOTAL ESTIMATED REQUIREMENTS	417,000	121,000
INCREASE (DECREASE) IN CASH BALANCE		$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR		
ESTIMATED CASH BALANCE - END OF YEAR	$ 0	

INDUSTRIAL PARK EXPANSION LOCAL DEVELOPMENT FINANCE TAX INCREMENT FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Taxes:		
Real property taxes	$ 140,000	$ 134,000
Personal property taxes	53,000	33,000
State shared revenue - LCSA	100,000	100,000
TOTAL MEANS OF FINANCING	293,000	267,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Contractual services:		
Professional and other services:		
Economic development alliance	80,368	80,368
Industrial development - other	4,632	4,632
Transfer to Land purchase fund and/or General fund		122,000
	85,000	207,000
Capital outlay:		
Available for infrastructure improvements or other services	208,000	360,000
TOTAL ESTIMATED REQUIREMENTS	293,000	567,000
INCREASE (DECREASE) IN CASH BALANCE		$ (300,000)
ESTIMATED CASH BALANCE - BEGINNING OF YEAR	200,000	
ESTIMATED CASH BALANCE - END OF YEAR	$ 200,000	

SOUTHSIDE REDEVELOPMENT
BROWNFIELD REDEVELOPMENT TAX INCREMENT FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Taxes:		
Real property taxes	$ 470,000	$ 521,000
Personal property taxes	32,000	33,000
TOTAL MEANS OF FINANCING	502,000	554,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Contractual services:		
Repayment to developer	502,000	554,000
TOTAL ESTIMATED REQUIREMENTS	502,000	554,000
INCREASE (DECREASE) IN CASH BALANCE		$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR		
ESTIMATED CASH BALANCE - END OF YEAR	$ 0	

HARKER STREET REDEVELOPMENT
BROWNFIELD REDEVELOPMENT TAX INCREMENT FUND

Budget Summary

	Adopted Budget 2021-2022	Adopted Budget 2020-2021
MEANS OF FINANCING:		
Taxes:		
Real property taxes	$ 13,000	$ 13,000
Personal property taxes	13,000	12,000
TOTAL MEANS OF FINANCING	26,000	25,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Contractual services:		
Repayment to developer and/or other entities	26,000	25,000
TOTAL ESTIMATED REQUIREMENTS	26,000	25,000
INCREASE (DECREASE) IN CASH BALANCE		$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR		
ESTIMATED CASH BALANCE - END OF YEAR	$ 0	

WATER STREET MARINA
BROWNFIELD REDEVELOPMENT TAX INCREMENT FUND

Budget Summary

	Adopted Budget 2021-2022	Proposed Budget 2020-2021
MEANS OF FINANCING:		
Taxes:		
Real property taxes	$ 105,000	$ 105,000
Personal property taxes	7,000	7,000
TOTAL MEANS OF FINANCING	112,000	112,000
ESTIMATED REQUIREMENTS:		
Ordinary recurring expenses:		
Contractual services:		
Repayment to developer	112,000	112,000
TOTAL ESTIMATED REQUIREMENTS	112,000	112,000
INCREASE (DECREASE) IN CASH BALANCE		$ 0
ESTIMATED CASH BALANCE - BEGINNING OF YEAR		
ESTIMATED CASH BALANCE - END OF YEAR	$ 0	

Appendix – Governmental Funds Summary

GOVERNMENTAL FUNDS SUMMARY
Budget Summary
2021-2022

Governmental Fund	Estimated Designated Fund Balance July 1, 2021	Budget 2021-2022 Means of Financing	Budget 2021-2022 Estimated Requirements	Estimated Change In Fund Balance June 30, 2022
General fund	$	$ 38,186,114	$ 38,186,114	$
Major streets fund	$ 131	$ 6,015,000	$ 6,015,131	$
Local streets fund	$ 7,522	$ 1,385,000	$ 1,392,522	$
Municipal streets fund	$ 23,933	$ 1,765,000	$ 1,788,933	$
Cemetery fund	$ 78,964	$ 550,000	$ 628,964	$
Garbage and rubbish collection fund	$ 120,677	$ 2,050,000	$ 2,170,677	$
Rental certification fund	$	$ 456,977	$ 456,977	$
O.U.I.L. fund	$ 40,000	$ 1,000	$ 41,000	$
Drug law enforcement fund	$ 10,000	$ 46,000	$ 56,000	$
Law enforcement fund	$	$ 10,000	$ 10,000	$
Enhanced 911 fund	$ 1,500	$	$ 1,500	$
Community development block grant fund	$	$ 2,037,899	$ 2,037,899	$
Home program fund	$	$ 543,999	$ 543,999	$
Loan revolving fund	$ 491,000	$ 20,000	$ 511,000	$
Streetscape maintenance fund	$ 21,400	$ 28,950	$ 50,350	$
Beautification commission fund	$ 1,500	$ 5,800	$ 7,300	$
Peerless site tax increment fund	$	$ 95,000	$ 95,000	$
Downtown development fund	$ 25,850	$ 161,000	$ 186,850	$
Water Street tax increment fund	$	$ 363,000	$ 363,000	$
Bank tax increment fund	$ 170,000	$ 196,000	$ 366,000	$

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GOVERNMENTAL FUNDS SUMMARY
Budget Summary
2021-2022

Governmental Fund	Estimated Designated Fund Balance July 1, 2021	Budget 2021-2022 Means of Financing	Budget 2021-2022 Estimated Requirements	Estimated Change In Fund Balance June 30, 2022
Harrington Hotel tax increment fund	$ 54,000	$	$ 54,000	$
Edison redevelopment tax increment fund	$	$ 332,000	$ 332,000	$
Mainstreet tax increment fund	$	$ 417,000	$ 417,000	$
Industrial park expansion tax increment fund	$	$ 293,000	$ 293,000	$
Brownfield redevelopment tax increment funds:				
Southside redevelopment	$	$ 502,000	$ 502,000	$
Harker Street redevelopment	$	$ 26,000	$ 26,000	$
Water Street Marina redevelopment	$	$ 112,000	$ 112,000	$

Appendix – Projected Revenues and Expenditures

SCHEDULE OF PROJECTED REVENUES

GENERAL FUND

	Budget			
	Adopted 2020-2021	Adopted 2021-2022	Projected 2022-2023	Projected 2023-2024
TAXES:				
Real property taxes	$ 8,150,000	$ 8,375,000	$ 8,517,000	$ 8,662,000
Personal property taxes	730,000	755,000	768,000	781,000
Property tax administration fee	320,000	345,000	351,000	357,000
Income tax	6,800,000	7,000,000	7,119,000	7,240,000
Payment in lieu of taxes	55,000	55,000	56,000	57,000
Penalties and interest on taxes	200,000	200,000	203,000	206,000
	16,255,000	16,730,000	17,014,000	17,303,000
BUSINESS LICENSES AND PERMITS:				
Demolitions	3,000	3,000	3,100	3,200
Cable television	345,000	345,000	351,000	357,000
Miscellaneous	2,000	2,000	2,000	2,000
	350,000	350,000	356,100	362,200
NONBUSINESS LICENSES AND PERMITS:				
Building	280,000	275,000	280,000	285,000
Electrical	75,000	80,000	81,000	82,000
Heating	80,000	75,000	76,000	77,000
Plumbing	40,000	40,000	41,000	42,000
Right-of-way	3,000	5,000	5,100	5,200
Miscellaneous	2,000	90,000	92,000	94,000
	480,000	565,000	575,100	585,200
GRANTS	1,225,000	11,210,000	9,820,000	25,000

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SCHEDULE OF PROJECTED REVENUES

GENERAL FUND

	Budget			
	Adopted 2020-2021	Adopted 2021-2022	Projected 2022-2023	Projected 2023-2024
STATE SHARED REVENUE:				
Sales and use tax - constitutional	$ 2,750,000	$ 2,645,000	$ 2,690,000	$ 2,736,000
Sales and use tax - statutory	1,150,000	1,150,000	1,170,000	1,190,000
Local community stabilization authority	610,000	800,000	814,000	828,000
Liquor licenses	40,000	40,000	41,000	42,000
	4,550,000	4,635,000	4,715,000	4,796,000
CHARGES FOR SERVICES:				
Zoning board of appeals	2,500	2,500	2,500	2,500
20th and Court pool	7,500	5,000	5,100	5,200
Sanborn pool	45,000	12,500	13,000	13,000
Lakeside parking	205,000	280,000	285,000	290,000
Boat launch fees	50,000	45,000	46,000	47,000
Recreational fees	255,000	205,000	208,000	212,000
Lot splits	2,500	2,500	2,500	2,500
Hydrant maintenance	58,840	58,840	60,000	61,000
False alarm charges	2,000	2,000	2,000	2,000
Blue Water Bridge reimbursement	300,000	300,000	300,000	300,000
Summer tax collection fee	1,660	1,660	1,700	1,700
County parks millage	135,000	140,000	142,000	144,000
Miscellaneous	85,000	85,000	86,000	87,000
	1,150,000	1,140,000	1,153,800	1,167,900
FINES AND FORFEITS:				
Parking violations	30,000	25,000	25,000	25,000
Ordinance fines	110,000	105,000	107,000	109,000
	140,000	130,000	132,000	134,000
INVESTMENT INCOME	70,000	20,000	20,000	20,000
RENTS	380,000	395,000	402,000	409,000

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SCHEDULE OF PROJECTED REVENUES

GENERAL FUND

	Budget			
	Adopted 2020-2021	Adopted 2021-2022	Projected 2022-2023	Projected 2023-2024
SALE OF ASSETS	$ 9,690	$ 4,393	$ 4,500	$ 4,600
CHARGES TO OTHER FUNDS:				
Garbage and rubbish collection fund	110,774	112,384	114,000	116,000
Marina fund	40,995	47,734	49,000	50,000
Parking fund	12,987	12,989	13,000	13,000
Water fund	751,078	753,236	766,000	779,000
Wastewater fund	1,204,184	1,208,647	1,229,000	1,250,000
Central stores fund	11,687	8,732	8,900	9,100
Data processing fund	90,782	84,546	86,000	87,000
Motor vehicle fund	179,711	178,453	181,000	184,000
	2,402,198	2,406,721	2,446,900	2,488,100
Subtotal	27,011,888	37,586,114	36,639,400	27,295,000
TRANSFERS FROM OTHER FUNDS:				
Land purchase fund	590,000	600,000		2,325,000
	590,000	600,000		2,325,000
TOTAL	$ 27,601,888	$ 38,186,114	$ 36,639,400	$ 29,620,000

SCHEDULE OF PROJECTED EXPENDITURES

GENERAL FUND

	Budget			
	Adopted 2020-2021	Adopted 2021-2022	Projected 2022-2023	Projected 2023-2024
General Government:				
City council	$ 60,425	$ 74,500	$ 76,000	$ 78,000
City manager	346,587	320,952	329,000	337,000
Elections	86,830	79,434	81,000	83,000
Finance and accounting	774,373	777,722	797,000	817,000
Income tax	433,791	434,296	445,000	456,000
Assessor	387,149	400,892	411,000	421,000
Legal	160,000	160,000	164,000	168,000
Clerk	323,763	316,239	324,000	332,000
Personnel	422,680	421,431	432,000	443,000
Purchasing	69,656	68,888	71,000	73,000
Board of review	2,327	2,850	2,900	3,000
Treasurer	275,286	272,861	280,000	287,000
Municipal office center	771,277	777,565	797,000	817,000
	4,114,144	4,107,630	4,209,900	4,315,000
Public Safety:				
Police administration	1,447,765	1,655,530	1,697,000	1,739,000
Detectives	1,425,040	1,551,568	1,590,000	1,630,000
Patrol	7,203,867	7,222,190	7,403,000	7,588,000
Communications	49,800	49,800	51,000	52,000
Fire	5,925,450	6,098,074	6,251,000	6,407,000
	16,051,922	16,577,162	16,992,000	17,416,000
Public Works:				
Inspection	346,101	350,782	360,000	369,000
Emergency management	20,114	21,858	22,000	23,000
Public works administration	144,474	142,744	146,000	150,000
Engineering	239,145	220,993	227,000	233,000
Street lighting	736,200	745,612	764,000	783,000
Blight and code enforcement	263,150	340,134	349,000	358,000
	1,749,184	1,822,123	1,868,000	1,916,000

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SCHEDULE OF PROJECTED EXPENDITURES

GENERAL FUND

	Budget			
	Adopted 2020-2021	Adopted 2021-2022	Projected 2022-2023	Projected 2023-2024
Senior Citizens:				
Wastewater and water discounts	$ 2,000	$ 2,000	$ 2,100	$ 2,200
	2,000	2,000	2,100	2,200
Recreation, Parks and Culture:				
Parks and forestry	1,558,723	1,578,812	1,618,000	1,658,000
Boat launch ramps	12,414	14,402	15,000	15,000
Recreation	651,314	661,711	678,000	695,000
Rockin the rivers	48,170	55,989	57,000	58,000
20th and Court pool	86,050	90,892	93,000	95,000
Sanborn pool	156,757	157,345	161,000	165,000
Chillyfest	86,802			
Parades & special events	20,000	20,000	21,000	22,000
Lighthouse park	43,543	71,911	74,000	76,000
Lakeside park	169,006	205,591	211,000	216,000
Palmer park recreation center	372,040	313,403	321,000	329,000
Library	8,000	8,000	8,000	8,000
Museum	60,694	58,293	60,000	62,000
	3,273,513	3,236,349	3,317,000	3,399,000
Other Functions:				
Planning	254,003	253,837	260,000	267,000
Telephone service	16,190	18,056	19,000	19,000
Contingencies	40,000	40,000	40,000	40,000
Insurance, health and safety	107,632	107,657	110,000	113,000
Taxes written off	15,000	15,000	15,000	15,000
Demolitions	50,000	50,000	50,000	50,000
	482,825	484,550	494,000	504,000
Subtotal	25,673,588	26,229,814	26,883,000	27,552,200

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SCHEDULE OF PROJECTED EXPENDITURES

GENERAL FUND

	Budget			
	Adopted 2020-2021	Adopted 2021-2022	Projected 2022-2023	Projected 2023-2024
Public Improvements:				
Parks and recreation projects	$ 1,325,000	$ 1,545,000	$ 828,000	$ 75,000
MOC capital			3,765,000	2,325,000
Other public improvement		13,000		
	1,325,000	1,558,000	4,593,000	2,400,000
Subtotal	26,998,588	27,787,814	31,476,000	29,952,200
Transfer to Other Funds:				
Beautification commission fund	3,300	3,300	3,300	3,300
McMorran fund	600,000	600,000	615,000	630,000
Land Purchase fund		9,795,000	6,030,000	
	603,300	10,398,300	6,648,300	633,300
TOTAL	$ 27,601,888	$ 38,186,114	$ 38,124,300	$ 30,585,500
Increase (decrease) in cash balance before public improvements and transfers	$ 1,928,300	$ 11,956,300	$ 9,756,400	$ 2,067,800
Increase (decrease) in cash balance after public improvements and transfers	$	$	$ (1,484,900)	$ (965,500)