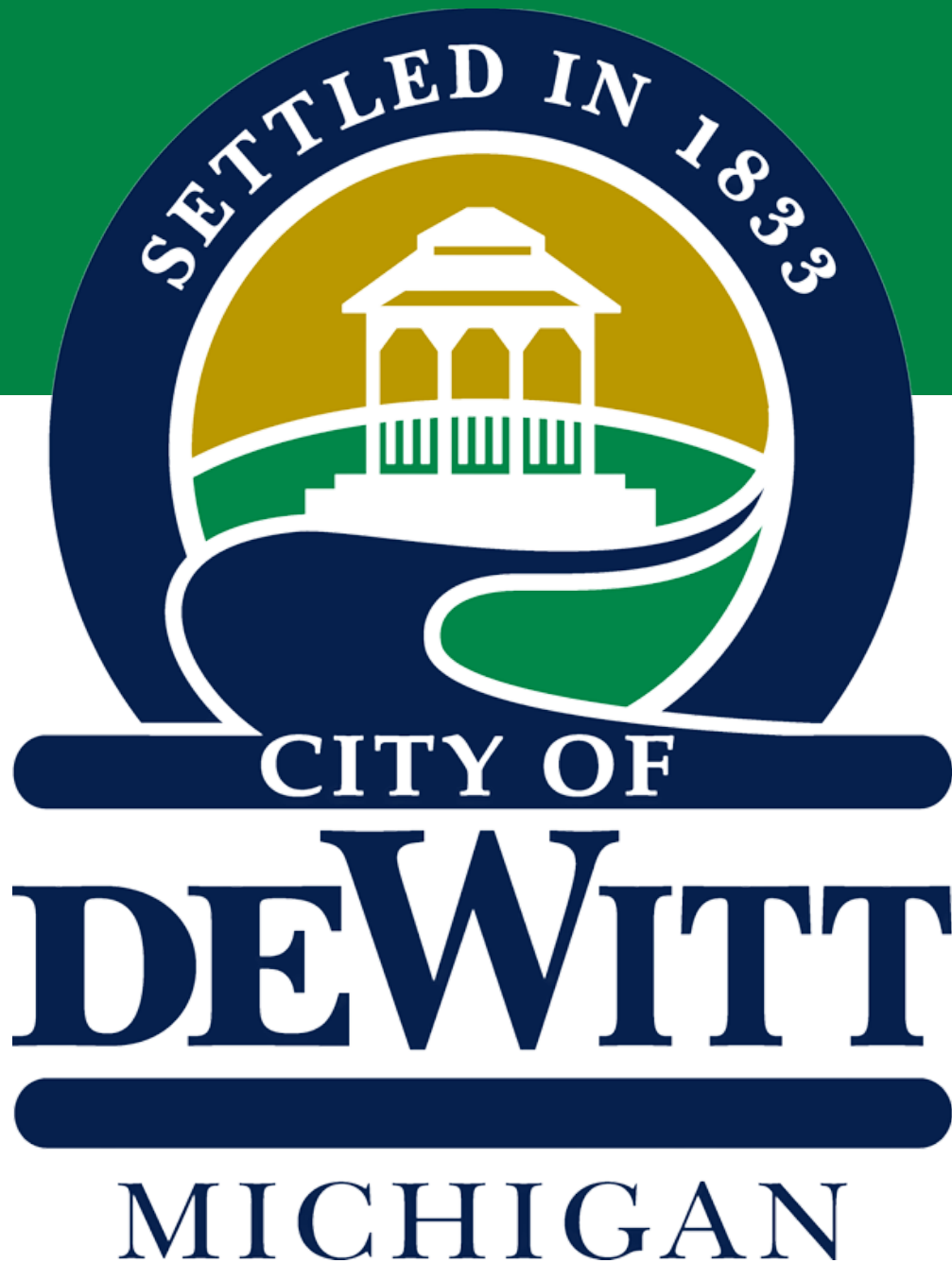


City of DeWitt

# FIVE-YEAR BUDGET PLAN

FY 2023-2024



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# FIVE YEAR BUDGET MODEL STAFF REPORT

## STAFF REPORT

Meeting Date: March 20, 2023

Agenda Item: NB #1

TO: Mayor Leeming and Councilmembers

FROM: Daniel Coss, City Administrator

DATE: March 16, 2023

RE: Review of Five-Year Budget Model for General Fund, Major Street Fund, Local Street Fund, Motor Pool and Water/Sewer Fund (FY 2024 to FY 2028).

FACTS: In anticipation of preparing the FY23-24 budget, we have prepared a Five-Year Budget Model that analyzes future revenues and expenditures for the “major” city funds. The budget will be covered in its entirety during the meeting.

A synopsis sheet is provided for the General Fund along with assumptions used to develop the model. For the Major and Local Street Funds, Water/Sewer Fund and Motor Pool Fund actual revenue and expenditure sheets along with assumption sheets are provided.

The purpose of the model is to forecast where we think the City is headed financially. The Five-Year Budget Model serves as a guideline for Mayor and Council to set goals about future budget/project priorities and methods for financing these priorities.

A few conclusions the model reveals:

- 1) The General Fund will remain a balanced budget for the life of the Five-Year Model but will utilize fund balance in each year to remain balanced. The model is showing a decrease in the Fund Balance over the entire five years. Residential home values have remained strong for the last two years, but the City still should be cautious until a longer-term trend can be formulated on housing values. The Taxable Value is being modeled to increase by 2.2% per year over the next five years.
- 2) Our goal for the General Fund balance has been 25% of the total expenditures for each fiscal year. The fund balance average is 28.37% for all years of the budget model. Keep in mind that when we calculate the 25% fund balance figure, we are first removing

## FIVE YEAR BUDGET MODEL STAFF REPORT

the “transfers out” from the General Fund expenditures since transfers are not a true operating expense. The Fund Balance averages approximately \$1,153,441 over the life of the model. In FY24-25 a significant use of the fund balance reserve is budgeted to cover costs associated with improvements for the DPS building.

- 3) The use of seasonal/temporary employees in the DPS will continue to be utilized. While employee costs continue to increase, changes in benefits for future employees have been implemented and will provide long-term savings to the City. A contribution of \$25,000 has been budgeted each year for the outstanding OPEB liability (Retiree Health Care). In addition to a contribution to the OPEB liability, the model is proposed to be a \$150,000 per year contribution to the MERS Retirement Liability to help offset the Annual Required Contribution (ARC).
- 4) To maintain the major and local street system satisfactorily, the General Fund will continue to support the Local Street fund in all years of the model. The budget model proposes annual transfers from the General Fund to the Local Street Fund in all years of the model. In addition, the Major Street fund will contribute \$85,000 to the Local Street fund and additional funds will come directly from Local Street Fund each year. This will allow \$225,000 per year to be spent on the Local Streets. The goal of the City should be to allow the Street Funds to support all of the activities without the assistance of the General Fund. Even with the additional revenues from the Gas Tax the Local Streets are not in a position to cover all the expenses without help from the General Fund and Major Street fund.
- 5) The Water/Sewer Fund continues to remain healthy over the course of the model with only minor adjustments in the quarterly sanitary sewer fee. The proposed adjustments are calculated at a 2-percent (2%) increase each year of the model, but that is dependent on Capital Improvement requirements at the Clean Water Facility (SCCMUA). Funds are also available to complete routine maintenance on the sanitary sewer system and rehabilitate our aging system as necessary. Please keep in mind that even though LBWL operates and delivers water to our system the City of DeWitt is responsible for major repairs and extensions to the system. The only source of revenue to cover those repairs is gained through the current utility billing.

As you review the estimated figures for FY 2023-24; please keep in mind that this will be representative of what will be proposed as

## FIVE YEAR BUDGET MODEL STAFF REPORT

the actual budget for FY 2023-24, in addition to any changes made during the Five-Year Budget meeting.

**RECOMMENDED ACTION:** No action is required. The Five-Year Model will be reviewed in detail with the Finance Committee.

MOTION BY: \_\_\_\_\_ SECONDED BY: \_\_\_\_\_

ROLL CALL VOTE:	Cooper	_____	VanDyke	_____
	Donohue	_____	Kellogg	_____
	Hunsaker	_____	Whitman	_____

## General Fund

### Assumptions

#### *Revenues:*

Taxable Value is anticipated to be as follows (based upon a **2.2%** annual increase from FY 2022-23 value of \$186,500,000):

FY23-24	\$190,600,000
FY24-25	\$194,800,000
FY25-26	\$199,000,000
FY26-27	\$203,378,000
FY27-28	\$207,445,560

Spreadsheet figures exclude DDA TIF capture

The millage rate is proposed to stay at 13.00 mills for the City's General Operating Millage and there are no Special Millages proposed. State Revenue Sharing is budgeted to increase by 2.0 percent each year.

#### *Expenditures:*

Funds that are affected by a Collective Bargaining Agreement have had the wages adjusted by 2.6 percent for the Police and 2.5 percent for the DPW. Both CBAs are set to expire on June 30, 2025, and contract negotiations will begin before the expiration. Wages for non-union personnel have been budgeted for a 2.5% increase for each year of the budget model.

Health insurance is proposed to increase by 5% per fiscal year for all employees. This is taking into account costs that are paid through employee contributions and the uncertainty of the healthcare coverage market. The buyout cap is proposed to remain at \$375 per month during FY23-24 and remain at this amount for the term of this model.

Continue to participate in the Medical Flex Spending Account program for all employees (Total cost \$10,000).

Life and Disability insurance is proposed to increase by 2% per fiscal year.

Retirement is budgeted as follows:

<b>General Employees Group</b>	<b>22%</b>
<b>Police Department Group</b>	<b>20%</b>
<b>Public Services Group</b>	<b>30%</b>

The budget model is using a 7.0% rate of return, which is reflected in each department's pension costs.

The budget model assumes four elections per fiscal year and training every other year for election workers.

### **General Fund Assumptions**

Transfers from the General Fund out to Local Street Fund are proposed at \$40,000 per year for the life of the model to be used towards construction repair for Local Streets. As the cost of road repair increases the Local Street Fund relies more heavily upon the General Fund to fill the funding gap.

Fire service expense is \$217,000 in FY23-24 and is budgeted to have an increase of \$60,000 in FY25-26 to address increased costs for the Fire Authority (increased staffing, equipment, etc...).

The Building and Grounds budget contains funds for the following capital improvements:

<b>FY22-23</b>	<b>Bond Debt Payment</b>	<b>\$140,000.00</b>
<b>FY23-24</b>	<b>Bond Debt Payment</b>	<b>\$140,000.00</b>
<b>FY24-25</b>	<b>Bond Debt Payment</b>	<b>\$140,000.00</b>
<b>FY25-26</b>	<b>Bond Debt Payment</b>	<b>\$140,000.00</b>
<b>FY26-27</b>	<b>Bond Debt Payment</b>	<b>\$140,000.00</b>

The Recreation budget contains funds to pay the City's portion of the cost of operating the DeWitt Area Recreation Authority. The five-year budget model proposes an increase of 2% per year (**currently \$36,546 for FY 2022-23**).

### **GENERAL FUND PARKS CAPITAL PROJECTS:**

2022-23 – Riverside, Sports Park, and McGuire Improvements - \$530,000

2023-24 – McGuire Park Playground - \$125,000

2024-25 – Millbrook Park - \$100,000

2025-26 – Percy Caris Park - \$150,000

2026-27 – River Trail Park - \$150,000

## **Major Street Fund**

### **Assumptions**

#### **Revenues:**

Gas and Weight Tax revenues have increased each year for the last 2 years and are expected to continue to increase over the next few years. MDOT estimates show a more modest increase for 2022-2023 due to the collection of taxes on recreational marijuana. Major Streets will provide a transfer of \$85,000 annually to Local Streets, for road improvements throughout the life of the model. In FY2022-23 Turner Street from Herbison to Dill will be paved. The project is a Federally Funded project; 80-20 split. The City's matching costs are approximately \$77,000.00. Additional funds are budgeted to make repairs/improvements to non-participating storm sewer infrastructure, the burial of utility lines, and transformer relocation on Bridge Street. Fiscal Year 2025-26 includes \$75,000 for a city match towards resurfacing East Main Street from Market to the City Limits but is dependent on receiving additional federal funds.

**Expenditures:**

Salaries are forecasted to increase by 2.5% throughout the life of the model but are somewhat dependent on weather conditions and road conditions.

Fringes will remain at 60% of salaries

Operating expenses will increase by 2% annually

**Capital Projects:**

FY22-23 Turner Street Resurfacing

Utility/Transformer Relocation on Bridge Street (North and South)

FY25-26 East Main Street Resurfacing

## **Local Street Fund**

Assumptions

**Revenues:**

Gas and Weight Tax will increase 2% annually with a base of \$155,000 FY22-23. The General Fund, and Major Street Fund will provide an annual transfer of funds each year to offset the cost of construction projects. With construction and material costs continuing to rise, the budget has been increased to \$225,000 per year to offset the increases. The budget model assumes the General Fund contributes \$40,000 per year toward the maintenance of local streets. The GF contribution will have to be monitored each year and potentially increased to accomplish the paving improvements as laid out in the Five-Year Transportation Improvement Plan.

The fund balance in the Major Street fund remains very healthy over the life of the model and may be able to increase the transfer to the Local Streets to provide for additional paving. This will be monitored each year.

**Expenditures:**

Salaries are forecasted to increase by 2.5% annually through the life of the model but are somewhat dependent on weather conditions and road conditions.

Fringes will remain at 60% of salaries

Operating expenses will increase by 2% annually

**Capital Projects:**

Local road resurfacing budget of \$225,000 to \$250,000 per year, which includes engineering costs. See attached Transportation Improvement Plan for a schedule of proposed streets and the corresponding year.

## **Water and Sewer Fund**

Assumptions

**Revenues:**

Quarterly sewer rates are proposed as follows: (based on a 2% per year increase)

Anticipated



		# of REUS Billed	Revenue
FY22-23	\$72.54	2278	\$652,524
FY23-24	\$74.00	2288	\$677,248
FY24-25	\$75.48	2300	\$694,416
FY25-26	\$77.00	2310	\$711,480
FY26-27	\$78.54	2320	\$728,851
FY27-28	\$80.11	2330	\$746,625

The Sanitary Sewer Connection fee is proposed to remain at \$3,700 for the life of the budget model. The revenue projections in the budget sheets do not account for new construction or changes in REUs for commercial businesses. The budget sheets assume a constant REU count and a 2% increase in rates throughout the life of the model.

#### **Expenditures:**

Assumes a 2.5% average annual increase in the cost of SCCMUA, except for FY23-24. There is an adjustment in the cost of SCCMUA for the large plant upgrade project. The adjustment was based on an estimated cost of \$16 million. The project bid with engineering totals \$23.3 million. To determine the most efficient way to pay the debt on the project \$15,000 has been budgeted in FY23-24 for a rate study performed by a consultant.

Assumes a 2% annual increase in hydrant rental. The City pays 12% of the total billed water sales quarterly to the LBWL for hydrant rental. The option exists to have the water customers, rather than the City, pay this expense. The total amount billed each year is calculated on the total flow used by City residents.

The Repair and Maintenance line item contains funds for continuing the City's fire hydrant replacement program to phase out the non-standard/non-self-draining fire hydrants; \$1,750 each year for retrofitting hydrants and \$15,000 per year for sanitary sewer preventative maintenance activities, such as root-foaming, sewer relining, etc... The Capital Outlay line Item for Sanitary Sewer includes improvements as outlined in the SAW Grant Capital Improvement Plan. The sanitary sewer improvements are coordinated with the road resurfacing projects each year. Fiscal Year 2023-2024 has the East Dill sanitary sewer extension budgeted.

## **Motor Pool Fund**

### Assumptions

#### **Revenues:**

The primary source of revenues for the Motor Pool Fund is in the form of transfers from other funds that utilize the equipment owned by the Motor Pool Fund. The General Fund and Water/Sewer Fund pay the Motor Pool Fund a lump sum amount for usage. As required by Public Act 51, the Major and Local Street Funds pay per MDOT equipment rental rate based on actual usage.

#### **Expenditures:**

Expenditures in the Motor Pool Fund typically fluctuate from fiscal year to fiscal year based on budgeted equipment purchases. Other expenses i.e. gas, insurance, and equipment repair are typically more predictable.

The purchases proposed are as follows:

**FY22-23**

Zero Turn Mower	\$17,000
4x4 Truck	\$40,000
J.D. Gator	\$11,000

**TOTAL: \$68,000**

**FY23-24**

Large Dump Truck	\$180,000
Patrol Vehicle	\$45,000

**TOTAL: \$225,000**

**FY24-25**

Patrol Vehicle	\$45,000
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**TOTAL: \$45,000**

**FY25-26**

Zero Turn Mower	\$17,000
4x4 Truck and Plow	\$40,000

**TOTAL: \$57,000**

**FY26-27**

Street Sweeper	\$180,000
Patrol Vehicle	\$45,000

**TOTAL: \$225,000**

**FY27-28**

Zero Turn Mower	\$17,000
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**TOTAL: \$17,000**

# General Fund Summary

DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE
GENERAL FUND								
<b>TOTAL REVENUES</b>	<b>\$3,646,068</b>	<b>\$3,619,247</b>	<b>\$3,802,771</b>	<b>\$3,754,306</b>	<b>\$3,825,569</b>	<b>\$3,898,290</b>	<b>\$3,972,500</b>	<b>\$4,048,230</b>
TOTAL COUNCIL	\$23,471	\$25,273	\$32,940	\$32,940	\$32,940	\$32,940	\$34,940	\$32,940
TOTAL ADMINISTRATOR	\$246,416	\$262,014	\$250,983	\$271,703	\$280,938	\$289,349	\$298,058	\$310,549
TOTAL ELECTIONS	\$9,841	\$9,752	\$11,302	\$10,866	\$10,931	\$7,498	\$11,066	\$8,135
TOTAL ASSESSOR	\$35,576	\$35,789	\$37,525	\$38,865	\$38,880	\$39,896	\$39,912	\$39,928
TOTAL CABLE TV	\$0	\$0	\$700	\$700	\$700	\$700	\$700	\$700
TOTAL CLERK-TREASURER	\$183,209	\$186,903	\$202,926	\$193,349	\$198,356	\$203,527	\$208,868	\$214,386
TOTAL C. H./GROUNDS	\$1,078,690	\$848,677	\$798,553	\$843,603	\$839,944	\$854,472	\$869,395	\$884,722
TOTAL TREE COMM	\$8,510	\$15,950	\$11,300	\$11,300	\$11,300	\$11,300	\$11,300	\$11,300
TOTAL POLICE	\$812,895	\$930,745	\$986,181	\$1,021,448	\$1,038,651	\$1,063,700	\$1,089,631	\$1,116,987
TOTAL FIRE	\$185,555	\$199,526	\$206,891	\$220,902	\$225,254	\$289,692	\$295,420	\$298,347
TOTAL PLANNING	\$14,030	\$3,493	\$12,750	\$4,750	\$4,750	\$14,750	\$5,750	\$5,750
TOTAL PUBLIC SERV	\$628,914	\$674,168	\$722,173	\$801,088	\$1,214,326	\$808,420	\$823,405	\$854,316
TOTAL PARKS FACILITIES	\$46,260	\$73,168	\$306,005	\$171,712	\$197,434	\$198,173	\$198,928	\$199,699
TOTAL RECREATION	\$29,855	\$31,125	\$36,829	\$37,546	\$38,276	\$39,022	\$39,782	\$40,558
TOTAL SAFETY/TRAIN	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL RETIREE/BEN	\$203,169	\$204,391	\$209,838	\$181,929	\$182,085	\$182,249	\$182,422	\$182,603
<b>TOTAL EXPENDITURES</b>	<b>\$3,506,393</b>	<b>\$3,500,974</b>	<b>\$3,827,895</b>	<b>\$3,843,701</b>	<b>\$4,315,767</b>	<b>\$4,036,689</b>	<b>\$4,110,576</b>	<b>\$4,201,921</b>
NET REV/EXP	\$139,675	\$118,273	(\$25,124)	(\$89,394)	(\$490,197)	(\$138,399)	(\$138,076)	(\$153,691)
BEG FUND BALANCE	\$2,416,031	\$1,815,676	\$1,829,130	\$1,804,005	\$1,714,509	\$1,224,411	\$1,086,011	\$947,934
ASSIGNED FUND BALANCE	(\$740,030)							
<b>END UNASSIGNED FUND BALANCE</b>	<b>\$1,815,676</b>	<b>\$1,829,130</b>	<b>\$1,804,005</b>	<b>\$1,714,609</b>	<b>\$1,224,411</b>	<b>\$1,086,011</b>	<b>\$947,934</b>	<b>\$794,243</b>
PERCENTAGE OF FUND BALANCE INCLUDING TRANSFERS	51.78%	52.25%	47.13%	44.61%	28.37%	26.90%	23.06%	18.90%
PERCENTAGE OF FUND BALANCE NOT INCLUDING TRANSFERS	59.13%	55.68%	49.73%	47.06%	29.75%	28.31%	24.24%	19.85%

## CITY OF DEWITT - BUDGET WORKSHEET

DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	027-2028 ESTIMATE	COMMENTS
GENERAL FUND									
REVENUES									
101-000-403-000 CURRENT TAX LEVY	\$2,245,577	\$2,336,374	\$2,400,000	\$2,452,800	\$2,506,762	\$2,561,910	\$2,618,272	\$2,675,874	
101-000-420-000 DELQ PERS PROP	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	
101-000-445-000 PENALTY/INTEREST	\$4,622	\$3,882	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	
101-000-447-000 TAX ADM FEES	\$82,769	\$82,079	\$94,944	\$85,793	\$86,651	\$87,518	\$88,363	\$89,277	
101-000-448-000 DELQ COLL FEE	\$6,325	\$4,500	\$3,350	\$3,350	\$3,350	\$3,350	\$3,350	\$3,350	
101-000-455-000 LIQUOR LICENSE	\$2,413	\$2,630	\$1,175	\$1,175	\$1,175	\$1,175	\$1,175	\$1,175	
101-000-480-000 OTHER PERMITS	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	
101-000-528-000 FED GRANTS	\$87,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101-000-543-000 STATE/POLICE TRN	\$781	\$626	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	
101-000-567-000 MISC GRANTS	\$5,000	\$0	\$130,000	\$0	\$0	\$0	\$0	\$0	
101-000-573-000 LOCAL COMMUNITY STABILIZATION	\$2,567	\$1,263	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	
101-000-574-000 STATE REV SHARING	\$435,341	\$538,365	\$458,300	\$465,175	\$472,152	\$479,234	\$486,423	\$493,719	
101-000-574.001 STATE METRO ACT FUNDS	\$17,473	\$18,715	\$17,500	\$17,850	\$18,207	\$18,571	\$18,943	\$19,321	
101-000-609-000 COURT FEES	\$182	\$312	\$900	\$900	\$900	\$900	\$900	\$900	
101-000-609-000 SEWER INSP FEES	\$950	\$850	\$500	\$500	\$500	\$500	\$500	\$500	
101-000-609-000 ZONING BD FEES	(\$285)	\$285	\$500	\$500	\$500	\$500	\$500	\$500	
101-000-626-000 UTILITY BILLS/R	\$283,777	\$288,953	\$282,622	\$270,501	\$273,206	\$275,938	\$278,697	\$281,484	3% increase per year
101-000-626-001 PENALTY/S-W-R	\$13,278	\$16,665	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	
101-000-627-000 PLAT REVIEW FEE	\$681	\$375	\$0	\$0	\$0	\$0	\$0	\$0	

## CITY OF DEWITT - BUDGET WORKSHEET

DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	027-2028 ESTIMATE
GENERAL FUND								
REVENUES-CONTINUED								
101-000-629-000 PARK USE FEE	\$6,168	\$7,239	\$3,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
101-000-629-009 FIELD RENTAL	\$1,418	\$770	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
101-000-631-001 COMMUNITY ROOM RENTAL	\$0	\$1,820	\$2,000	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
101-000-640-000 GRAVE OPENINGS	\$9,400	\$12,590	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
101-000-641-000 FOUNDATIONS	\$9,997	\$9,149	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
101-000-642-000 CEMETERY LOT SALES	\$13,355	\$21,405	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
101-000-645-000 MISC REVENUE	\$54,219	\$39,049	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
101-000-660-000 PARKING FINES	\$1,640	\$1,570	\$400	\$400	\$400	\$400	\$400	\$400
101-000-662-000 CIVIL INFRACTION	\$0	\$0	\$150	\$150	\$150	\$150	\$150	\$150
101-000-665-001 INTEREST/SAVINGS	\$222	\$244	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
101-000-665-002 INT/INVESTMENTS	\$4,338	(\$92,205)	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
101-000-666-000 DIVIDENDS	\$2,955	\$3,113	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
101-000-668-000 FIRE DEPT RENTAL	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
101-000-669-000 CABLE FRANCHISE	\$53,377	\$53,086	\$59,976	\$50,876	\$51,789	\$52,716	\$53,656	\$54,611
101-000-676-000 REIMBURSE/FUNDS	\$283,856	\$296,294	\$269,154	\$274,537	\$280,028	\$285,628	\$291,341	\$297,168
101-000-687-000 REFUNDS	\$5,223	\$710	\$0	\$0	\$0	\$0	\$0	\$0
101-000-684-000 IN AND OUT	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101-000-695-000 TRANSFER IN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101-000-695-002 GAIN (LOSS) ON SALE OF ASSETS	\$0	(\$55,663)	\$0					
TOTAL REVENUES	\$3,646,068	\$3,619,247	\$3,802,771	\$3,754,306	\$3,825,569	\$3,898,290	\$3,972,500	\$4,048,230

CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS		
GENERAL FUND											
COUNCIL											
101-101-702-000	\$12,137	\$11,407	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000			
SALARIES											
101-101-715-000											
SOCIAL SECURITY	\$928	\$873	\$1,040	\$1,040	\$1,040	\$1,040	\$1,040	\$1,040			
101-101-842-000											
SISTER CITY	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500			
101-101-864-000											
CONF/TRAVEL	\$65	\$2,675	\$3,000	\$3,000	\$3,000	\$3,000	\$5,000	\$3,000	MML Fall Conf and Spring Capital Conf.		
101-101-956-000											
MISCELLANEOUS	\$1,791	\$8,661	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000			
101-101-957-000											
MAYOR DISC.ACCT	\$0	\$0	\$400	\$400	\$400	\$400	\$400	\$400			
101-101-958-000											
MEMBERSHIP	\$8,550	\$1,658	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	MML LEAP, DeWitt Chamber of Commerce, CCEA		
TOTAL COUNCIL	\$23,471	\$25,273	\$32,940	\$32,940	\$32,940	\$32,940	\$34,940	\$32,940			



CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS		
<b>GENERAL FUND</b>											
<b>ADMINISTRATOR</b>											
101-172-702-000											
SALARIES	\$154,836	\$162,045	\$144,121	\$173,789	\$176,134	\$182,587	\$187,152	\$196,510	Based on 2.5% inc/year - includes CA & Admin Assistant		
101-172-718-001											
SALARIES PART-TIME	\$0	\$0	\$13,811	\$0	\$0	\$0	\$0	\$0			
101-172-702-002											
SALARIES/OVERTIME	\$0	\$0	\$750	\$750	\$750	\$750	\$750	\$750			
101-172-715-000											
SOCIAL SECURITY	\$12,533	\$13,105	\$12,139	\$13,352	\$14,311	\$14,667	\$15,032	\$15,781			
101-172-716-000											
HEALTH/DENTAL	\$17,590	\$19,195	\$26,000	\$27,300	\$28,665	\$30,098	\$31,603	\$31,602	5% increase per year - off-set by employee contribution (varies)		
101-172-717-000											
LIFE/DISABILITY	\$1,976	\$2,057	\$1,795	\$1,831	\$1,868	\$1,905	\$1,943	\$1,982			
101-172-718-000											
RETIREMENT	\$43,571	\$49,363	\$38,119	\$40,025	\$42,026	\$44,128	\$46,334	\$48,651	MERS Pension for CA and Admin Assistant		
101-172-718-001											
DEFERRED COM	\$7,620	\$6,928	\$3,120	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	match for CA ICMA 457		
101-172-718-002											
MEDICAL REIMBURSEMENT	\$1,000	\$1,019	\$1,500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	CA and Admin Assist Flex Spending Account		
101-172-718-003											
MERS HEALTH CARE SAVINGS PLAN	\$0	\$82	\$0	\$0	\$500	\$500	\$500	\$500	HCSP Admin Assistant		
101-172-860-000											
EQUIP RENT/CAR ALLOW	\$5,262	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	CA Car Allowance \$500/month		
101-172-864-000											
CONF/TRAVEL	\$195	\$366	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500			
101-172-956-000											
MISC/CELL ALLOWANCE	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720			
101-172-958-000											
MEMBERSHIP	\$1,114	\$1,135	\$1,408	\$1,436	\$1,465	\$1,494	\$1,524	\$1,555	ICMA, MLGMA & DeWitt Lions Club Flex Admin Fees		
<b>TOTAL ADMINISTRATOR</b>	<b>\$246,416</b>	<b>\$262,014</b>	<b>\$250,983</b>	<b>\$271,703</b>	<b>\$280,938</b>	<b>\$289,349</b>	<b>\$298,058</b>	<b>\$310,549</b>			





CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS		
GENERAL FUND											
CLERK-TREASURER											
101-250-702-000											
SALARIES	\$127,592	\$128,413	\$126,552	\$129,083	\$131,665	\$134,298	\$136,984	\$139,724	Clerk and Admin Assist II		
101-250-702-001											
SALARY/PART-TIME	\$0	\$0	\$13,812	\$0	\$0	\$0	\$0	\$0			
101-250-715-000											
SOCIAL SECURITY	\$9,924	\$10,054	\$10,738	\$10,327	\$10,533	\$10,744	\$10,959	\$11,178			
101-250-716-000											
HEALTH/DENTAL	\$9,121	\$7,782	\$8,088	\$8,492	\$8,917	\$9,363	\$9,831	\$10,323			
101-250-717-000											
LIFE/DISABILITY	\$1,766	\$1,800	\$1,800	\$1,836	\$1,873	\$1,910	\$1,948	\$1,987			
101-250-718-000											
RETIREMENT	\$25,821	\$29,492	\$32,320	\$33,936	\$35,633	\$37,414	\$39,285	\$41,249	MERS and MERS Hybrid		
101-250-718-001											
DEFERRED COM	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500			
101-250-718-002											
MEDICAL REIMBURSEMENT	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	Flexible Spending Acct		
101-250-718-003											
HEALTH CARE SAVINGS PLAN	\$457	\$479	\$466	\$475	\$485	\$495	\$504	\$515			
101-250-864-000											
CONF/TRAVEL	\$2,129	\$2,485	\$2,500	\$2,550	\$2,601	\$2,653	\$2,706	\$2,760			
101-250-958-000											
MEMBERSHIP	\$899	\$897	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	add Admin Assist. II to all memberships and flex administration fees		
TOTAL CLERK-TREASURER	\$183,209	\$186,903	\$202,926	\$193,349	\$198,356	\$203,527	\$208,868	\$214,386			

CITY OF DEWITT - BUDGET WORKSHEET												
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS			
GENERAL FUND												
CABLE TV												
101-251-740-000												
OPERATING SUPPLIES	\$0	\$0	\$400	\$400	\$400	\$400	\$400	\$400	maintenance of WITT Channel Equipment			
101-251-930-000												
REPAIR/MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
101-251-956-000												
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
101-251-980-000												
CAP OUTLAY/MISC EQUIP	\$0	\$0	\$300	\$300	\$300	\$300	\$300	\$300				
TOTAL CABLE TV	\$0	\$0	\$700	\$700	\$700	\$700	\$700	\$700				

CITY OF DEWITT - BUDGET WORKSHEET												
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS			
GENERAL FUND												
ASSESSOR												
101-257-704-000												
PERSONAL SERVICES	\$550	\$561	\$750	\$765	\$780	\$796	\$812	\$828				
101-257-715-000												
SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
101-257-811-000												
ASSESSING SERVICES	\$34,052	\$33,182	\$35,000	\$36,000	\$36,000	\$37,000	\$37,000	\$37,000				
101-257-956-000												
MISCELLANEOUS	\$974	\$2,046	\$1,775	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	Postage for Assesment Mailings			
101-257-958-000												
MEMBERSHIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
101-257-980-000												
CAPITAL OUTLAY-MISC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	nothing proposed			
TOTAL ASSESSOR	\$35,576	\$35,789	\$37,525	\$38,865	\$38,880	\$39,896	\$39,912	\$39,928				

CITY OF DEWITT - BUDGET WORKSHEET												
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS			
GENERAL FUND												
ELECTIONS												
101-262-702-000												
SALARIES	\$6,206	\$1,732	\$7,000	\$6,500	\$6,500	\$3,000	\$6,500	\$3,000	Based on 4 per year & every other year training			
101-262-740-000												
OPERATING SUPPLIES	\$2,165	\$7,255	\$3,202	\$3,266	\$3,331	\$3,398	\$3,466	\$3,535				
101-262-956-000												
MISCELLANEOUS	\$574	\$298	\$600	\$600	\$600	\$600	\$600	\$600				
101-262-980-000												
CAP OUTLAY	\$896	\$467	\$500	\$500	\$500	\$500	\$500	\$1,000				
TOTAL ELECTIONS	\$9,841	\$9,752	\$11,302	\$10,866	\$10,931	\$7,498	\$11,066	\$8,135				

CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS		
GENERAL FUND											
BUILDING/GROUNDS											
101-265-723-000											
WORKMAN'S COMP	\$11,660	\$17,546	\$23,901	\$24,379	\$24,867	\$25,364	\$25,871	\$26,369			
101-265-724-000											
UNEMPLOYMENT COMP	\$142	\$1,446	\$152	\$155	\$158	\$161	\$165	\$168			
101-265-727-000											
OFFICE SUPPLIES	\$6,557	\$5,718	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500			
101-265-740-000											
OPERATING SUPPLIES	\$24,649	\$17,678	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000			
101-265-801-000											
PROFESSIONAL SERVICES	\$7,010	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000			
101-265-803-000											
LEGAL SERVICES	\$43,696	\$40,924	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000			
101-265-805-000											
REFUSE CONTRACT	\$214,394	\$207,103	\$213,607	\$220,015	\$226,616	\$233,414	\$240,417	\$247,629	Granger Contract expires June 30, 2026		
101-265-805-001											
RECYCLING CONTRACT	\$104,582	\$100,993	\$105,209	\$108,365	\$111,616	\$114,965	\$118,414	\$121,966	Granger Contract expires June 30, 2026		
101-265-806-000											
AUDIT	\$3,022	\$7,182	\$5,485	\$5,595	\$5,707	\$5,821	\$5,937	\$6,056			
101-265-810-000											
LIABILITY INSURANCE	\$23,090	\$23,665	\$19,814	\$20,210	\$20,614	\$21,027	\$21,447	\$21,876			
101-265-850-000											
TELEPHONE	\$12,803	\$12,548	\$5,782	\$5,898	\$6,016	\$6,136	\$6,259	\$6,384			
101-265-900-000											
PRINTING/PUBLISHING	\$4,835	\$7,437	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000			
101-265-926-000											
STREET LIGHTS	\$86,634	\$84,118	\$84,594	\$86,286	\$88,012	\$89,772	\$91,567	\$93,399			
101-265-927-000											
UTILITIES	\$37,273	\$45,339	\$35,000	\$35,700	\$36,414	\$37,142	\$37,885	\$38,643			

CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS		
GENERAL FUND											
BUILDING/GROUNDS CONTINUED											
101-265-930-000 REPAIR/MAINTENANCE	\$23,899	\$16,810	\$12,000	\$17,000	\$17,425	\$17,861	\$18,307	\$18,765			
101-265-932-000 COMP. MAINTENANCE	\$14,074	\$14,448	\$9,509	\$25,000	\$15,500	\$15,810	\$16,126	\$16,449	FY23-24 Adding BS&A Time-Sheets Module \$11,000		
101-265-941-000 EQUIPMENT RENTALS	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000			
101-265-950-000 RENTALS/BLDG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
101-265-956-000 MISCELLANEOUS	\$11,363	\$10,725	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000			
101-265-971-000 CAP. OUTLAY/LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
101-265-980-000 CAP. OUTLAY/MISC	\$13,014	\$18,996	\$4,000	\$12,500	\$4,500	\$4,500	\$4,500	\$4,500	FY23-24 Terminal Server Replacement (2015) & Computer Replacem		
101-265-992-000 PRINCIPAL/LOAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
101-265-996-000 TRANSFERS	\$435,994	\$216,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	City Hall Bond Payment +Local and Major Street Const. projects		
101-265-997-000 INTEREST/LOAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
TOTAL C. H./GROUNDS	\$1,078,690	\$648,677	\$798,653	\$843,603	\$839,944	\$854,472	\$869,395	\$884,722			



CITY OF DEWITT - BUDGET WORKSHEET										
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	202-2028 ESTIMATE	COMMENTS	
<b>GENERAL FUND</b>										
<b>POLICE</b>										
101-301-702-000										
SALARIES	\$431,921	\$402,934	\$535,595	\$546,307	\$557,233	\$568,378	\$579,745	\$591,340		
101-301-702-001										
SALARIES/PART-TIME	\$49,152	\$38,558	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		
101-301-702-002										
SALARIES/OVERTIME	\$24,706	\$29,915	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000		
101-301-715-000										
SOCIAL SECURITY	\$38,503	\$36,062	\$46,711	\$47,530	\$48,366	\$49,218	\$50,088	\$50,975		
101-301-716-000										
HEALTH/DENTAL	\$59,978	\$51,449	\$75,909	\$79,704	\$83,690	\$87,874	\$92,268	\$96,881		
101-301-717-000										
LIFE/DISABILITY	\$5,227	\$4,341	\$4,909	\$5,007	\$5,107	\$5,209	\$5,314	\$5,420		
101-301-718-000										
RETIREMENT	\$99,818	\$91,648	\$101,772	\$106,861	\$112,204	\$117,814	\$123,705	\$129,890		
101-301-718-001										
DEFERRED COMP	\$6,750	\$8,308	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000		
101-301-718-002										
MEDICAL REIMBURSEMENT	\$4,673	\$4,250	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000		
101-301-718-003										
HEALTH CARE SAVINGS PLAN	\$2,005	\$2,477	\$1,800	\$2,526	\$2,577	\$2,628	\$2,681	\$2,734		
101-301-719-000										
UNIFORM PURCHASE	\$5,636	\$7,438	\$5,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500		
101-301-720-000										
UNIFORM CLEANING	\$1,698	\$1,128	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200		
101-301-740-000										
OPERATING SUPPLIES	\$5,245	\$5,192	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500		
101-301-801-000										
PROF. SERVICES	\$261	\$44,284	\$3,000	\$10,000	\$3,000	\$3,000	\$3,000	\$3,000		
101-301-810-000										
LIABILITY INS	\$9,350	\$9,315	\$9,775	\$9,971	\$10,170	\$10,373	\$10,581	\$10,792		
101-301-850-000										
TELEPHONE	\$8,928	\$8,412	\$8,000	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500		
101-301-851-000										
RADIO	\$7,766	\$27,042	\$28,300	\$31,000	\$31,000	\$31,000	\$31,000	\$31,000		



CITY OF DEWITT - BUDGET WORKSHEET										
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	202-2028 ESTIMATE	COMMENTS	
<b>GENERAL FUND</b>										
<b>POLICE</b>										
<b>CONTINUED</b>										
<b>101-301-860-000</b>										
EQUIP.RENTAL/CARS	\$40,000	\$49,722	\$52,208	\$54,818	\$57,559	\$60,437	\$63,459	\$67,140		
<b>101-301-864-000</b>										
CONF/TRAVEL	\$1,997	\$368	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000		
<b>101-301-930-000</b>										
REPAIR/MAINTENANCE	\$860	\$249	\$1,082	\$1,104	\$1,126	\$1,148	\$1,171	\$1,195		
<b>101-301-956-000</b>										
MISCELLANEOUS	\$4,269	\$1,132	\$2,220	\$2,220	\$2,220	\$2,220	\$2,220	\$2,220		
<b>101-301-958-000</b>										
MEMBERSHIP	\$813	\$3,079	\$900	\$900	\$900	\$900	\$900	\$900		
<b>101-301-960-000</b>										
TRAINING/CITY FUNDS	\$1,448	\$1,408	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000		
<b>101-301-961-000</b>										
TRAINING/STATE GRANT	\$1,788	\$568	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000		
<b>101-301-962-000</b>										
GRANT/MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>101-301-980-000</b>										
CAP OUTLAY/MISC	\$103	\$101,467	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800		
<b>TOTAL POLICE</b>	<b>\$812,895</b>	<b>\$930,745</b>	<b>\$986,181</b>	<b>\$1,021,448</b>	<b>\$1,038,651</b>	<b>\$1,063,700</b>	<b>\$1,089,631</b>	<b>\$1,116,987</b>		

CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	202-2028 ESTIMATE	COMMENTS		
<b>GENERAL FUND</b>											
<b>FIRE</b>											
<b>101-336-702-000</b>											
SALARY	\$1,467	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600			
<b>101-336-715-000</b>											
SOCIAL SECURITY	\$87	\$128	\$128	\$128	\$128	\$128	\$128	\$128			
<b>101-336-801-000</b>											
PROFESSIONAL SERV.	\$182,272	\$197,312	\$203,000	\$217,000	\$221,340	\$285,767	\$291,482	\$294,397			
<b>101-336-927-000</b>											
UTILITIES	\$479	\$486	\$563	\$574	\$586	\$597	\$609	\$622			
<b>101-336-930-000</b>											
REPAIR/MAINTENANCE	\$1,250	\$0	\$600	\$600	\$600	\$600	\$600	\$600			
<b>101-336-975-000</b>											
CAP.OUTLAY/BLDG	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000			
<b>TOTAL FIRE</b>	<b>\$185,555</b>	<b>\$199,526</b>	<b>\$206,891</b>	<b>\$220,902</b>	<b>\$225,254</b>	<b>\$289,692</b>	<b>\$295,420</b>	<b>\$298,347</b>			

CITY OF DEWITT - BUDGET WORKSHEET										
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS	
<b>GENERAL FUND</b>										
<b>PUBLIC SERVICES</b>										
<b>101-441-702-000</b>										
SALARY	\$300,593	\$307,883	\$318,735	\$328,297	\$338,146	\$348,290	\$358,739	\$369,501	2% increase	
<b>101-441-702-001</b>										
SALARY/PART-TIME	\$26,549	\$27,288	\$33,447	\$34,116	\$34,798	\$35,494	\$36,204	\$36,928	37 weeks @\$15.25 & 31 weeks @ \$15.00 25% Parks	
<b>101-441-702-002</b>										
SALARY/OVERTIME	\$10,019	\$13,848	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000		
<b>101-441-702-003</b>										
SALARY/TEMP/CONTRACT	\$0	\$0	\$5,000	\$10,700	\$10,700	\$10,700	\$10,700	\$10,700	560 hours @ \$19 per hour leaf work	
<b>101-441-715-000</b>										
SOCIAL SECURITY	\$26,664	\$28,022	\$27,936	\$28,719	\$29,525	\$30,354	\$31,208	\$32,086		
<b>101-441-716-000</b>										
HEALTH/DENTAL	\$42,926	\$48,365	\$49,488	\$51,962	\$54,561	\$57,289	\$60,153	\$63,161		
<b>101-441-717-000</b>										
LIFE/DISABILITY	\$3,467	\$3,542	\$2,542	\$2,593	\$2,645	\$2,698	\$2,752	\$2,807		
<b>101-441-718-000</b>										
RETIREMENT	\$108,490	\$111,355	\$115,431	\$121,203	\$127,263	\$133,626	\$140,307	\$147,322		
<b>101-441-718-001</b>										
DEFERRED COMP	\$6,058	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500		
<b>101-441-718-002</b>										
MEDICAL REIMBURSEMENT	\$3,497	\$4,247	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500		
<b>101-441-718-003</b>										
MERS HCSP	\$2,381	\$2,475	\$2,416	\$2,440	\$2,465	\$2,489	\$2,514	\$2,539		
<b>101-441-719-000</b>										
UNIFORM PURCHASE	\$2,000	\$2,000	\$2,000	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$500 x 4 people and seasonal	
<b>101-441-740-000</b>										
OPERATING SUPPLIES	\$8,369	\$8,996	\$15,034	\$15,335	\$15,641	\$15,954	\$16,273	\$16,599		
<b>101-441-801-000</b>										
PROF SERVICE	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$0	\$0	CBA Expires June 30, 2026	
<b>101-441-810-000</b>										
INSURANCE	\$1,083	\$1,069	\$1,267	\$1,292	\$1,318	\$1,345	\$1,371	\$1,399		
<b>101-441-850-000</b>										
TELEPHONE	\$5,746	\$3,877	\$5,021	\$5,121	\$5,224	\$5,328	\$5,435	\$5,544		

CITY OF DEWITT - BUDGET WORKSHEET										
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS	
GENERAL FUND										
PUBLIC SERVICES										
CONTINUED										
101-441-860-000 EQUIPMENT/RENTAL	\$70,000	\$81,955	\$84,414	\$86,946	\$89,555	\$92,241	\$95,009	\$97,859		
101-441-864-000 CONFERENCE/TRAVEL	\$95	\$710	\$500	\$500	\$500	\$500	\$500	\$500		
101-441-927-000 UTILITIES	\$4,714	\$6,428	\$6,042	\$6,163	\$6,286	\$6,412	\$6,540	\$6,671		
101-441-930-000 REPAIR/MAINTENANCE	\$4,466	\$5,414	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$20,000		
101-441-932-000 COMPUTER MAINTENANCE	\$0	\$0	\$2,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500		
101-441-956-000 MISCELLANEOUS	\$614	\$4,886	\$500	\$500	\$500	\$500	\$500	\$500	\$7k for DPS Building upgrade plans?	
101-441-958-000 MEMBERSHIP	\$314	\$354	\$400	\$400	\$400	\$400	\$400	\$400		
101-441-975-000 CAP.OUTLAY/BLDG	\$0	\$0	\$10,000	\$50,000	\$450,000	\$10,000	\$10,000	\$10,000	Improvements to building and equipment	
101-441-980-000 CAP.OUTLAY/MISC	\$869	\$6,954	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000		
TOTAL PUBLIC SERV	\$628,914	\$674,168	\$722,173	\$801,088	\$1,214,326	\$808,420	\$823,405	\$854,316		

CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	202-2028 ESTIMATE	COMMENTS		
GENERAL FUND											
PLANNING											
101-721-740-000 OPERATING SUPPLIES	\$0	\$0	\$200	\$200	\$200	\$200	\$200	\$200			
101-721-801-000 PROF. SERVICE	\$14,030	\$3,493	\$12,000	\$4,000	\$4,000	\$14,000	\$5,000	\$5,000	CBA Expires June 30, 2026		
101-721-801-003 PROF. SERVICE-OAKS 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
101-721-864-000 CONF/TRAVEL	\$0	\$0	\$300	\$300	\$300	\$300	\$300	\$300			
101-721-956-000 MISCELLANEOUS	\$0	\$0	\$250	\$250	\$250	\$250	\$250	\$250			
101-721-958-000 MEMBERSHIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
TOTAL PLANNING	\$14,030	\$3,493	\$12,750	\$4,750	\$4,750	\$14,750	\$5,750	\$5,750			



CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS		
GENERAL FUND											
RECREATION											
101-752-801-000											
PROFESSIONAL SERVICES	\$29,660	\$30,825	\$35,829	\$36,546	\$37,276	\$38,022	\$38,782	\$39,558			
101-752-802-000											
PROJECTS/PROGRAMS	\$195	\$300	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000			
TOTAL RECREATION	\$29,855	\$31,125	\$36,829	\$37,546	\$38,276	\$39,022	\$39,782	\$40,558			

CITY OF DEWITT - BUDGET WORKSHEET												
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS			
GENERAL FUND												
TREE COMMISSION												
101-753-801-000												
PROF. SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
101-753-802-000												
PROJECTS/PROGRAMS	\$0	\$0	\$300	\$300	\$300	\$300	\$300	\$300				
101-753-930-000												
REPAIR/MAINTENANCE	\$8,510	\$15,950	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	tree removal and replacement			
101-753-956-000												
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
101-753-960-000												
TRAINING/CITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
101-753-980-000												
CAP. OUTLAY/MISC	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	arbor day supplies, etc...			
TOTAL TREE COMM	\$8,510	\$15,950	\$11,300	\$11,300	\$11,300	\$11,300	\$11,300	\$11,300				



CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS		
MAJOR STREET											
REVENUES											
202-000-576-001 ACT 82 FUNDS											
202-000-579-000 GAS & WEIGHT TAX	\$370,151	\$403,582	\$380,000	\$387,600	\$395,352	\$403,259	\$411,324	\$419,551	FY18-19 expected Legislation full year revenues		
202-000-645-000 MISCELLANEOUS	\$0	\$3,640	\$0	\$0	\$0	\$0	\$0	\$0			
202-000-665-001 INTEREST/SAVINGS	\$46	\$94	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100			
202-000-665-002 INT/INVESTMENTS	\$0	\$0	\$500	\$500	\$500	\$500	\$500	\$500			
202-000-665-003 INT/SPEC ASSESS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
202-000-672-000 SPEC ASSESS/PRINC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
202-000-695-000 TRANSFER IN	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
202-000-698-000 BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
TOTAL REVENUES	\$445,197	\$407,316	\$381,600	\$389,200	\$395,952	\$404,859	\$412,924	\$421,151			

CITY OF DEWITT - BUDGET WORKSHEET												
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS			
MAJOR STREET												
EXPENDITURES												
202-000-703-001 SALARIES/ROUTINE	\$13,080	\$8,992	\$5,974	\$6,093	\$6,215	\$6,340	\$6,466	\$6,596				
202-000-703-002 SALARIES/TRAFFIC	\$385	\$354	\$5,974	\$6,093	\$6,215	\$6,340	\$6,466	\$6,596				
202-000-703-003 SALARIES/SNOW-ICE	\$8,313	\$10,449	\$8,368	\$8,535	\$8,706	\$8,880	\$9,058	\$9,239				
202-000-714-001 FRINGES/ROUTINE	\$7,848	\$5,395	\$3,584	\$3,656	\$3,729	\$3,804	\$3,880	\$3,957				
202-000-714-002 FRINGES/TRAFFIC	\$231	\$212	\$3,584	\$3,656	\$3,729	\$3,804	\$3,880	\$3,957				
202-000-714-003 FRINGES/SNOW-ICE	\$4,988	\$6,270	\$5,021	\$5,121	\$5,224	\$5,328	\$5,435	\$4,200				
202-000-740-001 OPER.SUP/ROUTINE	\$0	\$280	\$1,231	\$1,256	\$1,281	\$1,306	\$1,332	\$1,359				
202-000-740-002 OPER.SUP/TRAFFIC	\$3,223	\$8,486	\$1,846	\$1,883	\$1,921	\$1,959	\$1,998	\$2,038				
202-000-740-003 OPER.SUP/SNOW-ICE	\$6,024	\$12,191	\$15,228	\$15,533	\$15,843	\$16,160	\$16,483	\$16,813				
202-000-801-000 PROF SERVICE	\$10,470	\$1,628	\$20,000	\$0	\$30,000	\$0	\$0	\$0	Engineering for road projects			
202-000-806-000 AUDIT	\$581	\$599	\$605	\$611	\$623	\$636	\$648	\$661				
202-000-808-000 CONSTRUCTION	\$62,890	\$330,154	\$225,000	\$0	\$0	\$75,000	\$0	\$0	refer to TIP Map			

CITY OF DEWITT - BUDGET WORKSHEET												
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS			
EXPENDITURES-CONTINUED												
MAJOR STREET												
202-000-931-001 REPAIR-MAINT/ROUTINE	\$3,434	\$8,677	\$35,000	\$35,000	\$35,000	\$80,000	\$35,000	\$35,000				
202-000-931-002 REPAIR-MAINT/TRAFFIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
202-000-941-001 EQUIP-RENTAL/ROUTINE	\$15,367	\$8,766	\$9,141	\$9,324	\$9,510	\$9,701	\$9,895	\$10,092				
202-000-941-002 EQUIP-RENTAL/TRAFFIC	\$1,905	\$25	\$5,875	\$5,993	\$6,112	\$6,235	\$6,359	\$6,486				
202-000-941-003 EQUIP-RENTAL/SNO-ICE	\$12,502	\$15,630	\$13,059	\$13,320	\$13,587	\$13,858	\$14,135	\$14,418				
202-000-956-000 MISCELLANEOUS	\$636	\$382	\$250	\$250	\$250	\$250	\$250	\$250				
202-000-991-000 PRINC/BONDS	\$40,000	\$40,000	\$40,000	—\$0	\$0	\$0	\$0	\$0				
202-000-995-000 INT/BONDS	\$2,503	\$968	\$2,175	\$2,175	\$0	\$0	\$0	\$0				
202-000-996-000 TRANSFER OUT	\$25,000	\$35,000	\$100,000	\$70,000	\$85,000	\$85,000	\$85,000	\$85,000	Transfer to Local Streets			
TOTAL EXPENDITURES	\$219,380	\$494,458	\$501,915	\$188,499	\$232,946	\$324,600	\$206,287	\$206,664				

CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS		
MAJOR STREET											
TOTAL REVENUES	\$445,197	\$407,316	\$381,600	\$389,200	\$396,952	\$404,859	\$412,924	\$421,151			
TOTAL EXPENDITURES	\$219,380	\$494,458	\$501,915	\$188,499	\$232,946	\$324,600	\$206,287	\$206,664			
NET REV/EXP	\$225,818	(\$87,142)	(\$120,315)	\$200,701	\$164,006	\$80,259	\$206,637	\$214,487			
BEG. FUND BALANCE	\$153,742	\$379,560	\$292,417	\$172,102	\$372,802	\$536,809	\$617,068	\$823,705			
END. FUND BALANCE	\$379,560	\$292,417	\$172,102	\$372,802	\$536,809	\$617,068	\$823,705	\$1,038,192			

CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS		
LOCAL STREET											
REVENUES											
203-000-539-000 STATE GRANTS	\$113,526	\$0									
203-000-576-001 ACT 82 FUNDS											
203-000-579-000 GAS & WEIGHT TAX	\$152,304	\$178,817	\$155,000	\$158,100	\$161,262	\$164,487	\$167,777	\$171,133	FY18-19 full year for Legislation revenues		
203-000-645-000 MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
203-000-665-001 INTEREST/SAVINGS	\$33	\$73	\$400	\$400	\$400	\$400	\$400	\$400			
203-000-665-002 INTEREST/INVEST	\$0	\$0	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100			
203-000-665-003 INT/SPEC.ASSESS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
203-000-672-000 SPECIAL ASSES/PRIN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
203-000-695-000 TRANSFER IN	\$125,000	\$110,000	\$175,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	transfers from Major and Gen Fund		
TOTAL REVENUES	\$390,862	\$288,890	\$332,500	\$285,600	\$288,762	\$291,987	\$295,277	\$298,633			

CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS		
LOCAL STREET											
EXPENDITURES											
203-000-703-001											
SALARIES/ROUTINE	\$7,344	\$23,059	\$9,560	\$9,751	\$9,946	\$10,145	\$10,348	\$10,555			
203-000-703-002											
SALARIES/TRAFFIC	\$220	\$2,188	\$2,390	\$2,438	\$2,487	\$2,536	\$2,587	\$2,639			
203-000-703-003											
SALARIES/SNOW-ICE	\$8,760	\$9,256	\$8,368	\$8,535	\$8,706	\$8,880	\$9,058	\$9,239			
203-000-714-001											
FRINGES/ROUTINE	\$4,538	\$13,836	\$5,736	\$5,851	\$5,968	\$6,087	\$6,209	\$4,800			
203-000-714-002											
FRINGES/TRAFFIC	\$0	\$1,313	\$1,434	\$1,463	\$1,492	\$1,522	\$1,552	\$1,200			
203-000-714-003											
FRINGES/SNOW-ICE	\$5,256	\$5,554	\$5,021	\$5,121	\$5,224	\$5,328	\$5,435	\$4,200			
203-000-740-001											
OPER.SUP/ROUTINE	\$95	\$3,688	\$1,897	\$1,731	\$1,766	\$1,801	\$1,837	\$1,874			
203-000-740-002											
OPER.SUP/TRAFFIC	\$0	\$1,141	\$3,918	\$3,996	\$4,076	\$4,158	\$4,241	\$4,326			
203-000-740-003											
OPER.SUP/SNOW-ICE	\$8,730	\$7,029	\$15,228	\$15,533	\$15,843	\$16,160	\$16,483	\$16,813			
203-000-801-000											
PROF SERVICES	\$47,217	\$27,435	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	Engineering for Road Projects		
203-000-806-000											
AUDIT SERVICE	\$615	\$640	\$653	\$666	\$679	\$693	\$707	\$721			
203-000-931-001											
REPAIR-MAINT/ROUT	\$227,841	\$247,977	\$230,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	refer to TIP Map		

CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS		
LOCAL STREET											
EXPENDITURES-CONTINUED											
203-000-941-001 EQUIP-RENTAL/ROUT	\$11,884	\$11,768	\$11,753	\$11,988	\$12,228	\$12,472	\$12,722	\$12,976			
203-000-941-002 EQUIP-RENTAL/TRAFFIC	\$196	\$255	\$5,224	\$5,328	\$5,435	\$5,544	\$5,655	\$5,768			
203-000-941-003 EQUIP-RENTAL/SNO-ICE	\$14,183	\$13,726	\$13,059	\$13,320	\$13,587	\$13,858	\$14,135	\$14,418			
203-000-956-000 MISCELLANEOUS	\$105	\$18,347	\$125	\$125	\$125	\$125	\$125	\$125			
203-000-996-000 TRANSFER OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
TOTAL EXPENDITURES	\$336,983	\$387,211	\$339,166	\$335,847	\$337,561	\$339,310	\$341,093	\$339,653			

CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS		
LOCAL STREET											
TOTAL REVENUES	\$390,862	\$288,890	\$332,500	\$285,600	\$288,762	\$291,987	\$295,277	\$298,633			
TOTAL EXPENDITURES	\$336,983	\$387,211	\$339,166	\$335,847	\$337,561	\$339,310	\$341,093	\$339,653			
NET REV/EXP	\$53,879	(\$98,321)	(\$6,666)	(\$50,247)	(\$48,799)	(\$47,323)	(\$45,816)	(\$41,021)			
BEG FUND BALANCE	\$241,698	\$295,578	\$197,256	\$190,590	\$140,344	\$91,544	\$44,222	(\$1,595)			
END FUND BALANCE	\$295,578	\$197,256	\$190,590	\$140,344	\$91,544	\$44,222	(\$1,595)	(\$42,615)			



CITY OF DEWITT - BUDGET WORKSHEET											
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS		
<b>WATER/SEWER</b>											
<b>REVENUES</b>											
592-000-539-000 STATE GRANTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
592-000-613-001 HOOK UP/SEWER	\$51,800	\$33,300	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000			
592-000-615-000 CAPITAL BENEFITS	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000			
592-000-626-003 UTILITY BILLS/S	\$639,730	\$654,937	\$668,036	\$681,397	\$695,025	\$708,925	\$723,104	\$737,566	2% increase per year. Not including SCCMUA Debt		
592-000-645-000 MISCELLANEOUS	\$7,665	\$2,959	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000			
590-000-665-001 INTEREST/SAVINGS	\$30	\$246	\$200	\$200	\$200	\$200	\$200	\$200			
592-000-665-002 INT/INVESTMENTS	\$6,505	(\$87,001)	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000			
592-000-665-003 INTEREST/S-A	\$44	\$35	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000			
592-000-665-011 INT/SAVINGS-SPR	\$7	\$12	\$20	\$20	\$20	\$20	\$20	\$20			
592-000-665-022 INT/INVEST-SPR	\$2,519	(\$654)	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000			
595-000-665-030 INCOME SCCMUA	\$82,621	\$4,757	\$0	\$0	\$0	\$0	\$0	\$0			
592-000-672-000 PRINC/S-A	(\$2,756)	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
592-000-695-000 TRANSFER IN OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
592-000-695-002 GAIN(LOSS) ON SALE OF ASSET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>TOTAL REVENUES</b>	<b>\$788,166</b>	<b>\$608,589</b>	<b>\$738,256</b>	<b>\$751,617</b>	<b>\$765,245</b>	<b>\$779,145</b>	<b>\$793,324</b>	<b>\$807,786</b>			

CITY OF DEWITT - BUDGET WORKSHEET									
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	
<b>WATER/SEWER</b>									
<b>EXPENDITURES</b>									
<b>592-000-702-000</b>									
SALARY	\$68,858	\$70,235	\$71,640	\$73,073	\$74,534	\$76,025	\$77,545	\$79,096	
<b>592-000-714-000</b>									
FRINGES	\$41,315	\$42,141	\$42,984	\$43,844	\$44,721	\$45,615	\$46,527	\$47,458	
<b>592-000-715-000</b>									
SOCIAL SECURITY	\$5,509	\$5,619	\$5,731	\$5,846	\$5,963	\$6,082	\$6,204	\$6,328	
<b>592-000-740-000</b>									
OPERATING SUPPLIES	\$7,314	\$4,705	\$6,515	\$6,515	\$6,515	\$6,515	\$6,515	\$6,515	
<b>592-000-801-000</b>									
PROF SERVICES	\$2,997	\$3,180	\$10,000	\$15,000	\$10,000	\$10,000	\$10,000	\$10,000	Rate Study including SCCMUA Debt Payment
<b>592-000-804-000</b>									
SCCMUA/SEWER	\$390,419	\$417,774	\$383,661	\$393,253	\$469,363	\$481,097	\$481,097	\$493,125	Does not include yearly debt payment
<b>592-000-806-000</b>									
AUDIT SERVICE	\$5,617	\$4,913	\$4,913	\$5,011	\$5,111	\$5,214	\$5,318	\$5,424	
<b>592-000-810-000</b>									
INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>592-000-930-000</b>									
REPAIR/MAINT.	\$28,163	\$1,113	\$79,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
<b>592-000-932-000</b>									
COMPUTER/MAINT	\$11,525	\$13,187	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
<b>592-000-941-000</b>									
EQUIP RENTAL	\$48,381	\$49,832	\$49,832	\$51,327	\$52,867	\$54,453	\$56,086	\$57,769	
<b>592-000-942-000</b>									
HYDRANT RENTAL	\$59,129	\$59,165	\$67,757	\$69,112	\$70,494	\$71,904	\$73,342	\$74,809	
<b>592-000-956-000</b>									
MISCELLANEOUS	\$14,826	\$13,556	\$325	\$325	\$325	\$325	\$325	\$325	
<b>592-000-976-000</b>									
CAP OUTLAY/WATER	\$0	\$0	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	
<b>592-000-977-000</b>									
CAP OUTLAY/SEWER	\$0	\$29,135	\$15,000	\$790,000	\$15,000	\$15,000	\$15,000	\$15,000	
<b>592-000-980-000</b>									
CAP OUTLAY/MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$838,168</b>	<b>\$868,617</b>	<b>\$744,108</b>	<b>\$1,485,055</b>	<b>\$786,643</b>	<b>\$803,980</b>	<b>\$809,710</b>	<b>\$827,599</b>	

CITY OF DEWITT - BUDGET WORKSHEET												
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE				
WATER/SEWER												
TOTAL REVENUES	\$788,166	\$608,589	\$738,256	\$751,617	\$765,245	\$779,145	\$793,324	\$807,786				
TOTAL EXPENDITURES	\$838,168	\$868,617	\$744,108	\$1,485,055	\$786,643	\$803,980	\$809,710	\$827,599				
NET REV/EXP	(\$50,002)	(\$260,028)	(\$5,852)	(\$733,438)	(\$21,398)	(\$24,834)	(\$16,386)	(\$19,813)				
BEG RET. EARNINGS	\$3,818,969	\$3,768,966	\$3,508,941	\$3,503,089	\$2,769,651	\$2,748,252	\$2,723,418	\$2,707,032				
END RET. EARNINGS	\$3,768,966	\$3,508,941	\$3,503,089	\$2,769,651	\$2,748,252	\$2,723,418	\$2,707,032	\$2,687,219				

CITY OF DEWITT - BUDGET WORKSHEET										
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS	
MOTOR POOL										
REVENUES										
661-000-645-000										
MISCELLANEOUS	\$84	\$6,480	\$25,000	\$16,000	\$15,000	\$1,000	\$10,000	\$10,000		
661-000-665-001										
INTEREST/SAVINGS	\$157	\$153	\$50	\$50	\$50	\$50	\$50	\$50		
661-000-665-002										
INTEREST/INVEST	\$185	\$0	\$150	\$150	\$150	\$150	\$150	\$150		
661-000-670-001										
EQUIP.RENTAL/POLICE	\$40,000	\$49,722	\$52,208	\$54,818	\$57,559	\$80,437	\$83,459	\$87,140		
661-000-670-003										
EQUIP.RENTAL/DPW	\$70,000	\$81,955	\$84,414	\$86,946	\$89,555	\$92,241	\$95,009	\$97,859		
661-000-670-004										
EQUIP.RENTAL/ADMIN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
661-000-670-005										
EQUIP. RENTAL-LS & MS	\$54,387	\$50,088	\$58,112	\$59,273	\$60,459	\$61,668	\$62,901	\$64,159		
661-000-695-000										
TRANSFER IN	\$49,381	\$49,832	\$58,397	\$59,857	\$61,353	\$62,887	\$64,459	\$66,071		
661-000-695-002										
GAIN (LOSS) ASSETS	\$6,000	\$0	\$0							
TOTAL REVENUES	\$219,195	\$238,230	\$278,331	\$277,095	\$284,126	\$278,434	\$296,028	\$305,429		

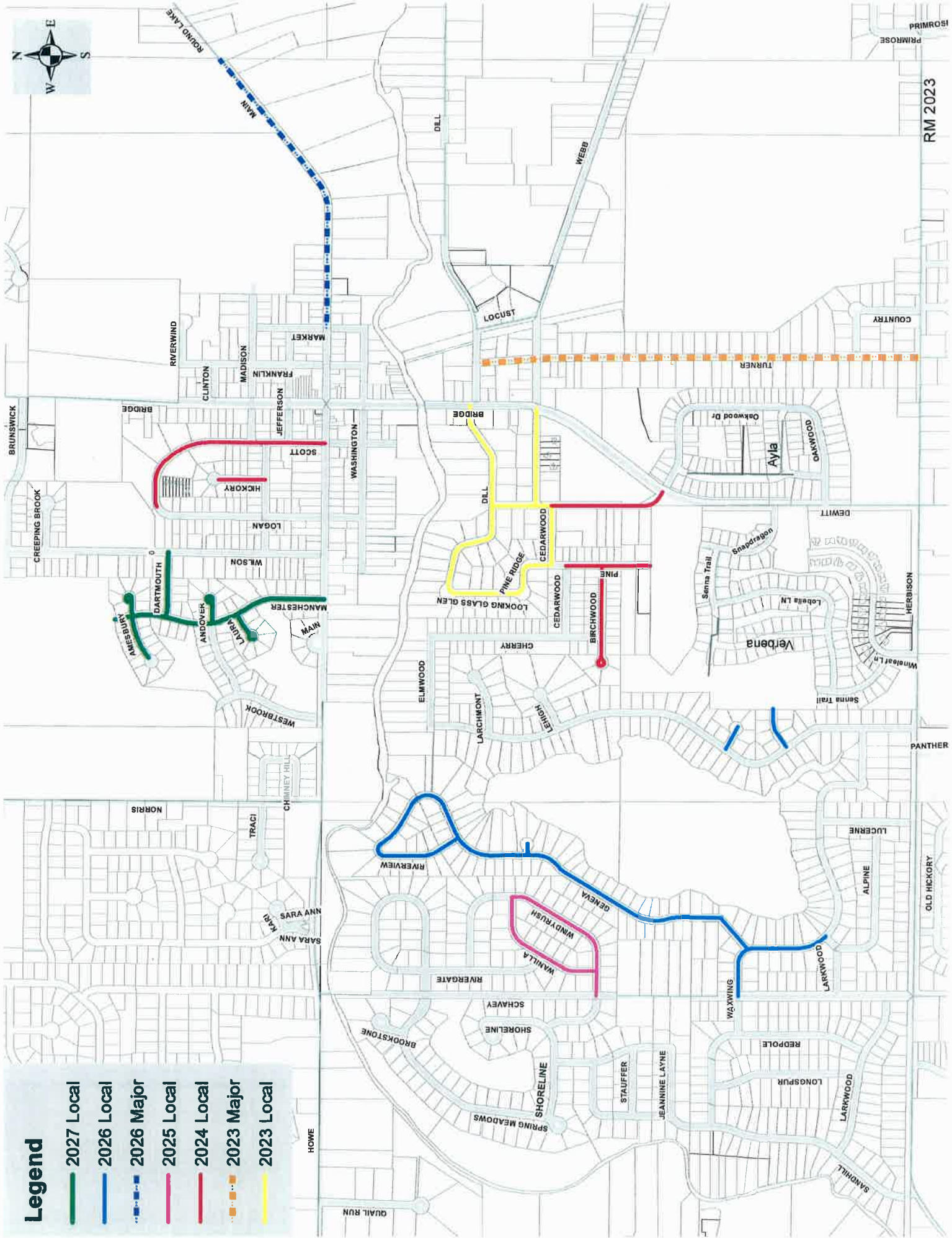
CITY OF DEWITT - BUDGET WORKSHEET										
DESCRIPTION	20-21 ACTUAL	21-22 ACTUAL	2022-2023 BUDGET	2023-2024 ESTIMATE	2024-2025 ESTIMATE	2025-2026 ESTIMATE	2026-2027 ESTIMATE	2027-2028 ESTIMATE	COMMENTS	
MOTOR POOL										
EXPENDITURES										
661-000-702-000										
SALARY	\$47,049	\$25,902	\$25,902	\$26,420	\$26,948	\$27,487	\$28,037	\$28,598		
661-000-714-000										
FRINGES	\$16,561	\$16,892	\$16,892	\$17,230	\$17,574	\$17,926	\$18,284	\$18,650		
661-000-751-001										
GAS & OIL/POLICE	\$10,200	\$12,286	\$33,503	\$15,000	\$15,750	\$16,538	\$17,364	\$18,233		
661-000-751-003										
GAS & OIL/DPW	\$19,334	\$24,063	\$33,503	\$25,000	\$26,250	\$27,563	\$28,941	\$30,388		
661-000-806-000										
AUDIT SERVICE	\$345	\$956	\$956	\$975	\$995	\$1,015	\$1,035	\$1,056		
661-000-810-001										
INSURANCE/POLICE	\$2,734	\$2,672	\$1,725	\$2,700	\$2,754	\$2,809	\$2,865	\$2,923		
661-000-810-002										
INSURANCE/FIRE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
661-000-810-003										
INSURANCE/DPW	\$9,571	\$9,352	\$8,116	\$8,278	\$8,444	\$8,613	\$8,785	\$8,961		
661-000-930-001										
REPAIR-MAINT/POLICE	\$4,628	\$6,462	\$7,167	\$5,500	\$5,610	\$5,722	\$5,837	\$5,953	Ford Explorer's requiring less maintenance	
661-000-930-003										
REPAIR-MAINT/DPW	\$19,436	\$32,954	\$23,895	\$24,373	\$24,860	\$25,358	\$25,865	\$26,382		
661-000-956-000										
MISCELLANEOUS	\$988	\$15,136	\$250	\$250	\$250	\$250	\$250	\$250		
661-000-956-001										
MISC/POLICE	\$302	\$2,391	\$300	\$300	\$300	\$300	\$300	\$300		
661-000-956-003										
MISCELLANEOUS/DPW	\$0	\$0	\$200	\$200	\$200	\$200	\$200	\$200		
661-000-981-001										
CAP.OUTLAY/POLICE	\$0	(\$7,678)	\$35,000	\$45,000	\$45,000	\$0	\$45,000	\$0	equipment purchases - refer to CIP plan	
661-000-981-003										
CAP.OUTLAY/DPW	\$0	\$12,078	\$171,000	\$180,000	\$160,000	\$57,000	\$180,000	\$17,000	equipment purchases - refer to CIP Plan	
661-000-990-000										
DEPRECIATION	\$92,994	\$106,779	\$0	\$0	\$0	\$0	\$0	\$0		
TOTAL EXPENDITURES	\$224,142	\$260,257	\$358,410	\$351,226	\$334,936	\$190,779	\$362,763	\$158,892		



**City of DeWitt 5-Year Transportation Improvement Plan**

YEAR	STREET	FROM	TO	LENGTH	TREATMENT	Activity	CITY \$1,000's	FED \$1,000's	TOTAL \$1,000's
2023	West Webb	Bridge	DeWitt Dr	0.2	Mill and Fill	CON	50	0	50
2023	Dill	Bridge	Looking Glass	0.2	Mill and Fill	CON	50	0	50
2023	Looking Glass	Dill	Cedarwood	0.2	Mill and Fill	CON	50	0	50
2023	Cedarwood	Dill	Pine Ridge	0.1	Mill and Fill	CON	30	0	30
						<b>TOTAL</b>	<b>180</b>	<b>0</b>	<b>180</b>
2024	Pine	Cedarwood	cul-de-sac	0.3	Mill and Fill	CON	50	0	50
2024	Birchwood	Pine	cul-de-sac	0.3	Mill and Fill	CON	50	0	50
2024	Hickory	Madison	cul-de-sac	0.15	Mill and Fill	CON	35	0	35
2024	N. Scott	Madison	Logan	0.35	Mill and Fill	CON	55	0	55
						<b>TOTAL</b>	<b>240</b>	<b>0</b>	<b>240</b>
2025	Vanilla	Windyruish	Windyruish	0.35	Mill and Fill	CON	60	0	60
2025	Windyruish	Vanilla	Schavey	0.5	Mill and Fill	CON	80	0	80
						<b>TOTAL</b>	<b>140</b>	<b>0</b>	<b>140</b>
2026	Mora	Cul-de-sac	East Geneva	0.1	Mill and Fill	CON	35	0	35
2026	Montreux	Cul-de-sac	East Geneva	0.2	Mill and Fill	CON	40	0	40
2026	West Geneva	Schavey	Riverview	1	Mill and Fill	CON	175	0	175
2026	Waxwing	W. Geneva	S. Geneva	0.3	Mill and Fill	CON	60	0	60
2026	East Main St	Market	City Limits	0.5	Mill and Fill	CON	63	252	315
						<b>TOTAL</b>	<b>373</b>	<b>252</b>	<b>625</b>
2027	Manchester	Main St	Amesbury	0.5	Mill and Fill	CON	70	0	65
2027	Laura Ln	Manchester	Cul-de-sac	0.05	Mill and Fill	CON	35	0	30
2027	Andover	Manchester	Cul-de-sac	0.05	Mill and Fill	CON	35	0	30
2027	Dartmouth	Manchester	Wilson	0.1	Mill and Fill	CON	40	0	37
2027	Amesbury	West Cul-de-sac	East Cul-de-sac	0.1	Mill and Fill	CON	40	0	37
						<b>TOTAL</b>	<b>220</b>	<b>0</b>	<b>199</b>
<b>PM - Preventative Maintenance</b>									
<b>RM - Routine Maintenance</b>									
<b>CON - Construction</b>									
						<b>TOTAL</b>	<b>\$1,153</b>	<b>\$252</b>	<b>\$1,384</b>





# Legend

- 2027 Local
- 2026 Local
- 2026 Major
- 2025 Local
- 2024 Local
- 2023 Major
- 2023 Local



CITY OF DEWITT  
CAPITAL IMPROVEMENT PROGRAM

Department	All Areas - Synopsis	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Public Services							
Police		\$68					
Parks and Recreation		\$0					
Building and Grounds		\$315					
Public Improvement / Building		\$2,410					
	<b>Total:</b>	<b>\$2,928</b>					
Public Services							
Police			\$230				
Parks and Recreation			\$45				
Building and Grounds			\$120				
Public Improvement / Building			\$135				
	<b>Total:</b>		<b>\$795</b>				
Public Services							
Police			\$610				
Parks and Recreation			\$45				
Building and Grounds			\$120				
Public Improvement/Building			\$135				
	<b>Total:</b>		<b>\$1,075</b>				
Public Services							
Police			\$57				
Parks and Recreation			\$0				
Building and Grounds			\$150				
Public Improvement/Building			\$135				
	<b>Total</b>		<b>\$992</b>				
Public Services							
Police			\$180				
Parks and Recreation			\$45				
Building and Grounds			\$150				
Public Improvement/Building			\$135				
	<b>Total</b>		<b>\$735</b>				
Public Services							
Police			\$17				
Parks and Recreation			\$0				
Building and Grounds			\$150				
Public Improvement/Building			\$135				
	<b>Total</b>		<b>\$547</b>				

**Department: Public Improvement/Public Building**

**Project:**

**Funding Source**  
**FY 22-23 FY 23-24 FY 24-25 FY 25-26 FY 26-27 FY 27-28**

Local Road Resurfacing Turner Street Resurfacing E. Dill Sewer Extension Sidewalk Replacement							LS
	\$180						WS
	\$380						MS
	\$1,825						PI/PB
	\$25						
<b>Total:</b>	<b>\$2,410</b>						
Local Road Resurfacing Sidewalk Replacement		\$240					LS
		\$25					PI/PB
<b>Total:</b>	<b>\$265</b>						
Local Road Resurfacing Sidewalk Replacement		\$140					LS
		\$25					PI/PB
<b>Total:</b>	<b>\$165</b>						
Local Road Resurfacing E. Main Street Resurfacing Sidewalk Replacement			\$310				LS
			\$315				MS
			\$25				PI/PB
			<b>Total: \$650</b>				
Local Road Resurfacing Sidewalk Replacement				\$200			LS
				\$25			PI/PB
				<b>Total: \$225</b>			
Local Road Resurfacing Sidewalk Replacement					\$220		LS
					\$25		PI/PB
					<b>Total: \$245</b>		

PI/PB - Public Improvement Public Building    LS - Local Streets    MS - Major Streets    WS - Water/Sewer

Refer to the Transportation Improvement Plan (TIP) for road resurfacing projects.

The sewer extension cost estimate (FY on E. Dill includes watermain installation, paved shoulder and re-routing of a force main currently under the Looking

**Department: Building and Grounds**

Project:

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Funding Source
City Hall Bond	\$135						GF
	<b>Total</b>	<b>\$135</b>					
City Hall Bond		\$135					GF
	<b>Total</b>	<b>\$135</b>					
City Hall Bond			\$135				GF
	<b>Total</b>		<b>\$135</b>				
City Hall Bond				\$135			GF
	<b>Total</b>			<b>\$135</b>			
City Hall Bond					\$135		GF
	<b>Total</b>				<b>\$135</b>		
City Hall Bond						\$135	GF
	<b>Total</b>					<b>\$135</b>	
City Hall Bond							GF
	<b>Total</b>						

GF= General Fund - The General Fund is the main account for all City operating expenses.

The Building/Grounds Account is the main operating account within the General Fund. The B/G account covers utility expenses, legal fees, office supplies, and many other related expenses for the General Government Services the City of DeWitt performs.

The City Hall Bond was issued in 2020 at an interest rate of approximately 3%. The City was rated AA- and the bond is a 25-Year Bond.

**Department: Parks and Rec**

**Project:**

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Funding Source
McGuire Park - Play Equip/LWCF Grant	\$315						GF/Grant
	<b>Total</b>	<b>\$315</b>					
Play Equip Replacement		\$120					GF/Grant
	<b>Total</b>	<b>\$120</b>					
Play Equip Replacement			\$120				GF
	<b>Total</b>	<b>\$120</b>					
Master Plan Impvts				\$150			Grant/GF
	<b>Total</b>	<b>\$150</b>					
Master Plan Impvts					\$150		Grant/GF
	<b>Total</b>	<b>\$150</b>					
Master Plan Impvts						\$150	Grant/GF
	<b>Total:</b>	<b>\$150</b>					

GF= General Fund

The improvements/projects will be prioritized based on the Master Concept Plan that was developed in 2021 by the Parks, Recreation, Cemetery and Tree Commission. Several of the improvements/projects will require an additional funding source, i.e. MDNR Trust Fund Grant, Land and Water Conservation Fund, Recreational Passport Grant, etc...

**Department: Police**

**Project:**

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Funding Source
Nothing Anticipated	\$0						MP
<b>Total</b>	<b>\$0</b>						
Patrol Vehicle		\$45					MP
<b>Total</b>		<b>\$45</b>					
Patrol Vehicle			\$45				MP
<b>Total</b>			<b>\$45</b>				
Nothing Anticipated			\$0				MP
<b>Total</b>			<b>\$0</b>				
Patrol Vehicle				\$45			MP
<b>Total</b>				<b>\$45</b>			
Nothing Anticipated				\$0			
<b>Total</b>				<b>\$0</b>			

**MP=Motor Pool Account**

The Motor Pool account is an internal service account that the City operates to purchase all equipment. Each department "rents" the equipment from Motor Pool. An internal service account is an account that receives very little outside revenue. The majority of the revenue comes from other City Accounts, i.e. Police Department, DPW, Streets, etc...

The Police Department operates with 8 FTE's (7 Officers, 1 Administrative Assistant) and 6 PTE's. They have three patrol vehicles and one vehicle for officers to use to take to training, court appearances, etc...

**Department: Public Services**

**Project:**

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Funding Source
Zero Turn Mower	\$17						MP
4X4 Truck w/plow	\$40						MP
Gator	\$11						
<b>Total:</b>	<b>\$68</b>						
Dump Truck		\$180					MP
Architect - Building Impvts		\$50					
<b>Total:</b>		<b>\$230</b>					
Building Impvts			\$450				MP
Salt Storage			\$160				
<b>Total:</b>			<b>\$610</b>				
Zero Turn Mower				\$17			MP
4x4 Truck & plow				\$40			MP
<b>Total</b>				<b>\$57</b>			
Street Sweeper					\$180		MP
<b>Total</b>					<b>\$180</b>		
Zero Turn Mower						\$17	
<b>Total:</b>						<b>\$17</b>	

The DPW operates with 5 FTE's (1 Supervisor, 4 Utility Staff) and is responsible for all the operations regarding grounds maintenance at all City owned properties, streets maintenance (winter and routine), Miss Dig requests, etc...

There is a Certified Mechanic on staff that performs routine maintenance and minor repairs for DPW and Police vehicles.