

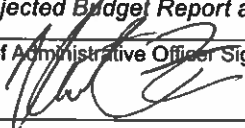
# City, Village, and Township Revenue Sharing and County Incentive Program Certification

Issued under authority of 2020 Public Act 166. Filing is mandatory to qualify for payments.

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

1. Certify to the Michigan Department of Treasury (Treasury) that the local unit listed below has produced and made available to the public a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report as required by 2020 Public Act 166. The local unit must include in any mailing of general information to its citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office.
2. Submit to Treasury a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report.

This certification, along with a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report, **must be received by December 1, 2020**, (or the first day of a payment month) in order to qualify for that month's payment. Postmark dates will not be considered. For questions, call 517-335-7484.

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name <b>CITY OF LUDINGTON</b>		Local Unit County Name <b>MASON</b>	
Local Unit Code <b>532010</b>		Contact E-Mail Address <b>dlluskin@ci.ludington.mi.us</b>	
Contact Name <b>Deborah L Luskin</b>	Contact Title <b>City Clerk</b>	Contact Telephone Number <b>(231) 845-6237</b>	Extension
Website Address, if reports are available online <b>www.ludington-mi.gov</b>		Current Fiscal Year End Date <b>12/31/2019</b>	
PART 2: CITIZEN'S GUIDE			
Check any of the following that apply:			
<input checked="" type="checkbox"/> The local unit has elected to use Treasury's online Citizen's Guide to comply with the legislative requirements. Therefore, a copy of the Citizen's Guide will not be submitted to Treasury.			
<input type="checkbox"/> The local unit does not have any unfunded liabilities (pensions or other postemployment benefits (OPEB)).			
PART 3: CERTIFICATION			
<i>In accordance with 2020 Public Act 166, the undersigned hereby certifies to Treasury that the above mentioned local unit 1) has produced a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report and 2) will include in any mailing of general information to our citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report are attached to this signed certification, unless otherwise noted in Part 2.</i>			
Chief Administrative Officer Signature (as defined in MCL 141.422b) 		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) <b>Mitchell Foster</b>	
Title <b>City Manager</b>		Date <b>11/20/2020</b>	

Completed and signed form (including required attachments) should be e-mailed to: **TreasRevenueSharing@michigan.gov**. If you are unable to submit via e-mail, fax to 517-335-3298 or mail the completed form and required attachments to:

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

TREASURY USE ONLY		
CVTRS/CIP Eligible <b>Y N</b>	Certification Received	Citizen's Guide Received
Performance Dashboard Received	Debt Service Report Received	Projected Budget Report Received
Final Certification	CVTRS/CIP Notes	

# Ludington Dashboard



<b>Fiscal Stability</b>	Prior 2018	Current 2019	Progress
Annual General Fund property tax revenue per capita	\$556	\$562	↑
Fund balance as % of annual General Fund expenditures	38%	32%	↓
Unfunded OPEB liability as a % of annual General Fund revenues	15%	10%	↑
Debt burden per capita	\$2,317	\$3,771	↓
% funding of MERS pension system	66%	63%	↓
% funding of Police pension system	75%	77%	↑
Number of services delivered via cooperative venture	44	44	↓

<b>Public Safety</b>	Prior 2018	Current 2019	Progress
Violent crimes	138	156	↓
Property crimes	366	286	↑
Traffic injuries or fatalities	27	10	↑
Structure fires	3	8	↓

<b>Economic Strength</b>	Prior 2018	Current 2019	Progress
% of community with access to high speed broadband	100%	100%	↔
Investment in streets, water and wastewater infrastructure per capita	\$5,611.77	\$7,216.01	↑
Average age of critical infrastructure (years)	16.55	17.44	↓

<b>Quality of Life</b>	Prior 2018	Current 2019	Progress
Percent of General Fund budget committed to arts, culture and recreation	9%	7%	↓
% of drinking water standards met	100%	100%	↔

Performance Improving

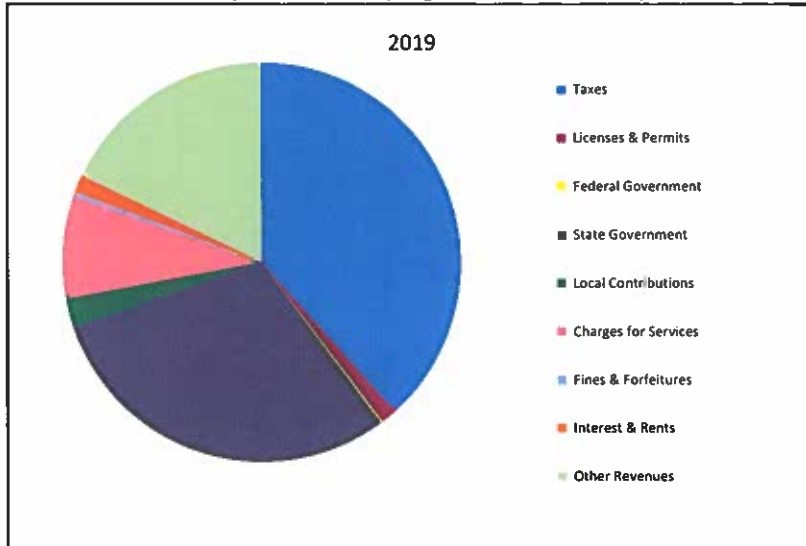
Performance staying about the same

Performance Declining



## CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Ludington - Mason

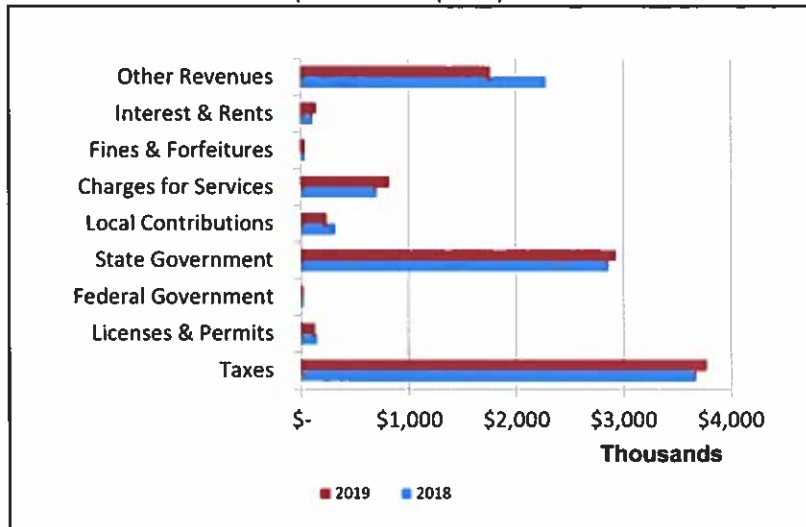
### 1. Where our money comes from (all governmental funds)



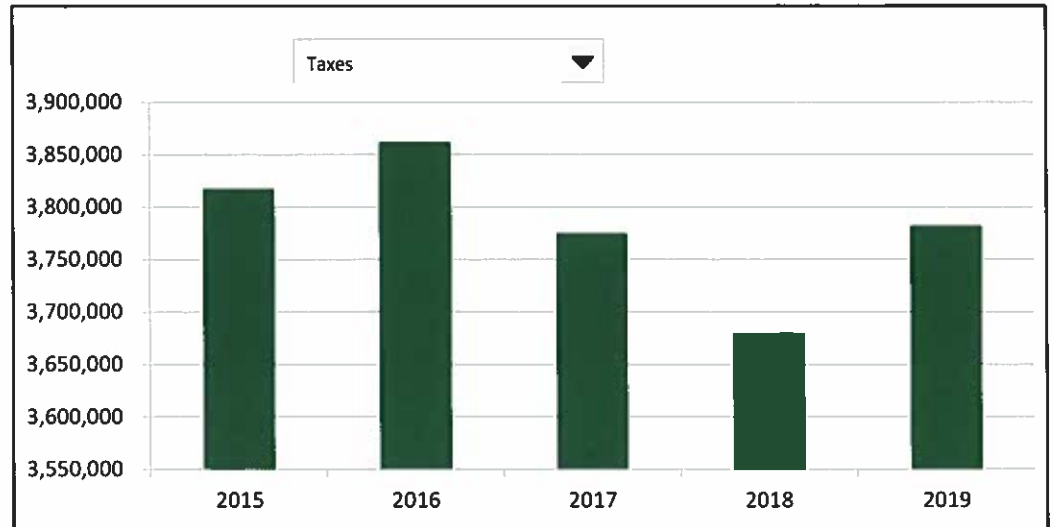
### 2. Compared to the prior year

	2018	2019	Change
Taxes	\$ 3,680,101	\$ 3,782,071	2.77%
Licenses & Permits	\$ 143,976	\$ 123,762	-14.04%
Federal Government	\$ 16,348	\$ 16,767	2.56%
State Government	\$ 2,865,440	\$ 2,931,496	2.31%
Local Contributions	\$ 313,858	\$ 237,800	-24.23%
Charges for Services	\$ 701,901	\$ 817,798	16.51%
Fines & Forfeitures	\$ 35,304	\$ 35,260	-0.12%
Interest & Rents	\$ 106,303	\$ 137,594	29.44%
Other Revenues	\$ 2,284,961	\$ 1,761,323	-22.92%
<b>Total Revenues</b>	<b>\$ 10,148,192</b>	<b>\$ 9,843,871</b>	<b>-3.00%</b>

### 3. Revenue sources - compared to the prior year



### 4. Historical trends of individual sources

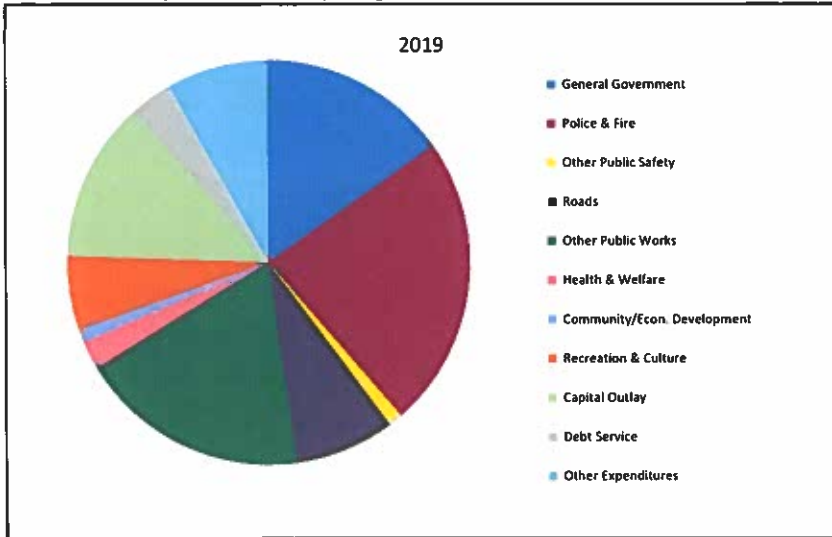


Local Stabilization Funds received were much higher than budgeted. Economic outlook was good which resulted in higher building permit fees and interest income being collected.

For more information on our unit's finances, contact Mitchell Foster at 231-845-6237.

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Ludington - Mason**

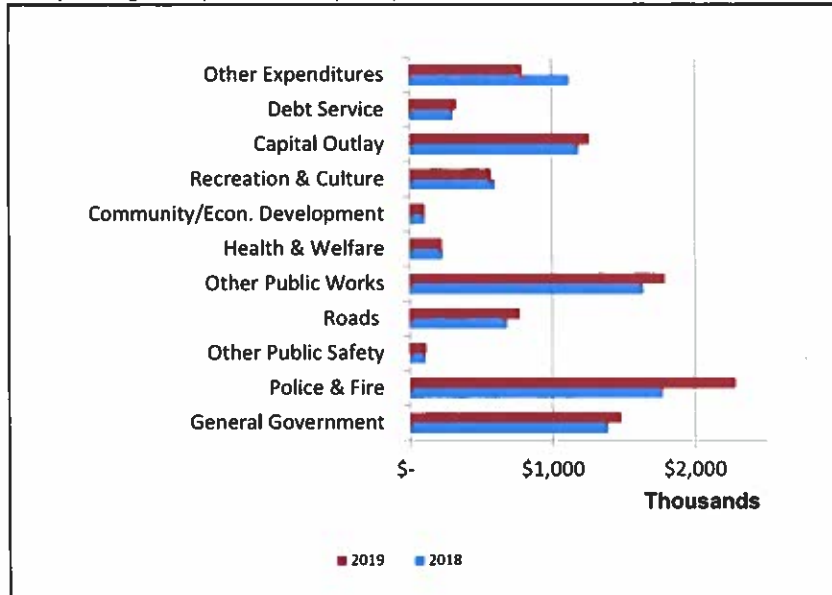
**1. Where we spend our money (all governmental funds)**



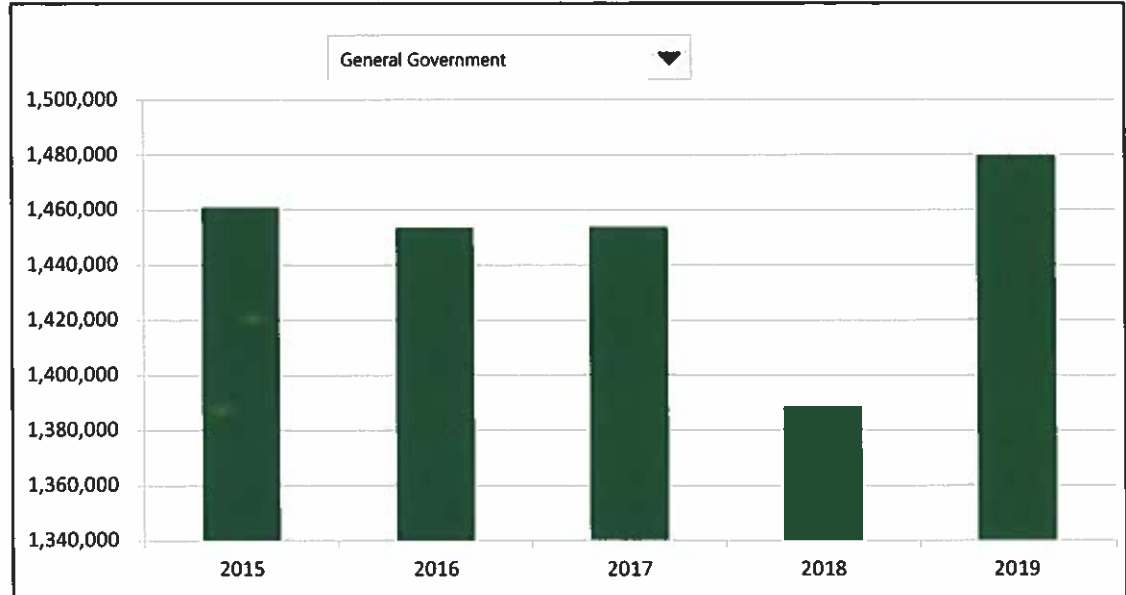
**2. Compared to the prior year**

	2018	2019	Change
General Government	\$ 1,388,217	\$ 1,479,416	6.57%
Police & Fire	\$ 1,776,438	\$ 2,284,469	28.60%
Other Public Safety	\$ 108,358	\$ 111,134	2.56%
Roads	\$ 683,576	\$ 773,056	13.09%
Other Public Works	\$ 1,637,844	\$ 1,790,526	9.32%
Health & Welfare	\$ 233,059	\$ 226,069	-3.00%
Community/Econ. Development	\$ 102,509	\$ 102,396	-0.11%
Recreation & Culture	\$ 600,891	\$ 576,325	-4.09%
Capital Outlay	\$ 1,188,164	\$ 1,263,632	6.35%
Debt Service	\$ 309,830	\$ 329,476	6.34%
Other Expenditures	\$ 1,118,419	\$ 789,138	-29.44%
<b>Total Expenditures</b>	<b>\$ 9,147,305</b>	<b>\$ 9,725,637</b>	<b>6.32%</b>

**3. Spending - compared to the prior year**



**4. Historical trends of individual departments:**

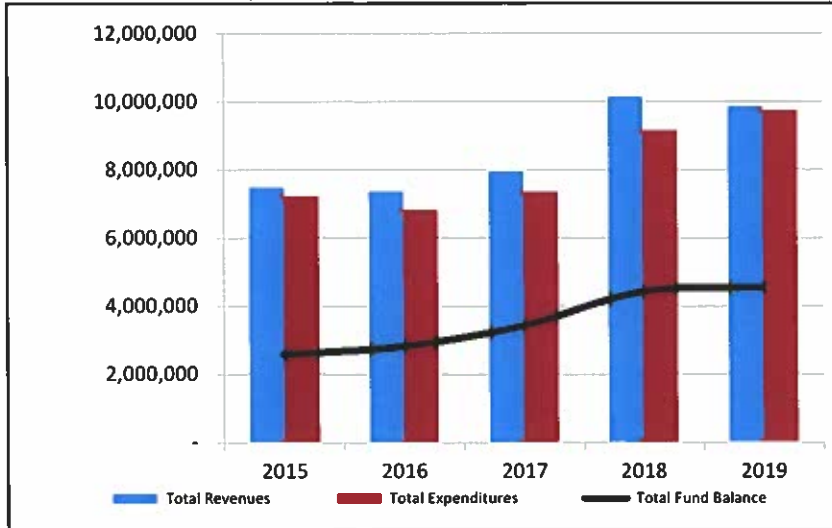


Equipment Rental in Police increased to accommodate new police vehicles. New server purchased for police. Additional sidewalk construction on city properties. Storm Drain Improvements at Maritime Museum.

For more information on our unit's finances, contact Mitchell Foster at 231-845-6237.

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Ludington - Mason**

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



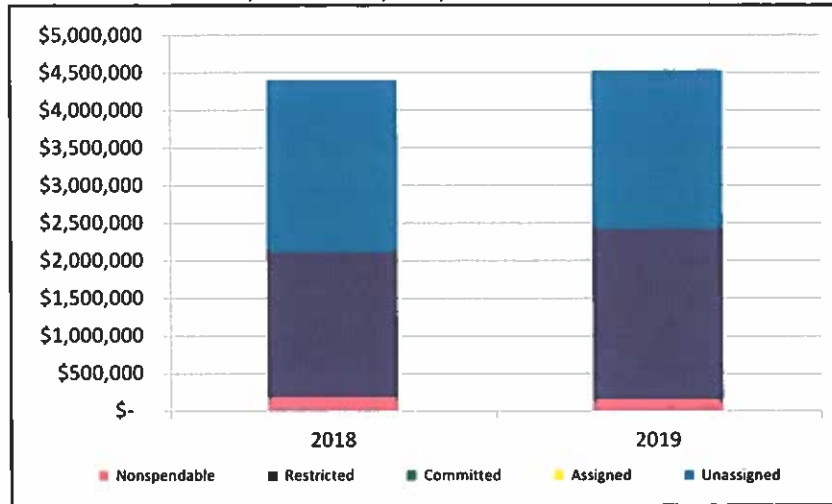
**2. Compared to the prior year**

	2018	2019	Change
Revenues	\$ 10,148,192	\$ 9,843,871	-3.00%
Expenditures	\$ 9,147,305	\$ 9,725,637	6.32%
Surplus (Shortfall)	\$ 1,000,887	\$ 118,234	-88.19%

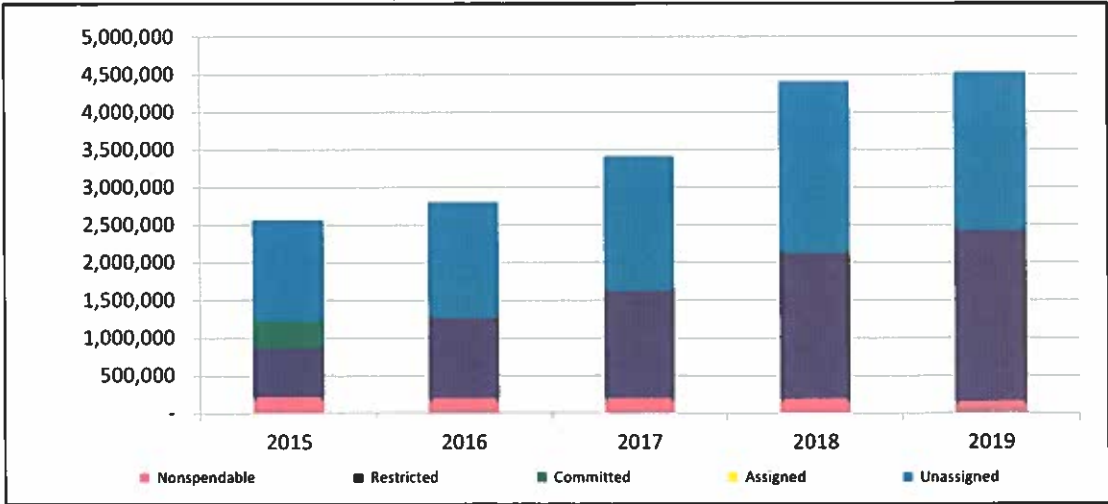
  

Fund balance, by component:	2018	2019	Change
Nondisposable	\$ 181,950	\$ 150,846	-17.09%
Restricted	\$ 1,925,846	\$ 2,261,649	17.44%
Committed	\$ -	\$ -	N/A
Assigned	\$ -	\$ -	N/A
Unassigned	\$ 2,301,467	\$ 2,115,002	-8.10%
<b>Total Fund Balance</b>	<b>\$ 4,409,263</b>	<b>\$ 4,527,497</b>	<b>2.68%</b>

**3. Fund balance - compared to the prior year**



**4. Historical trends of individual components**

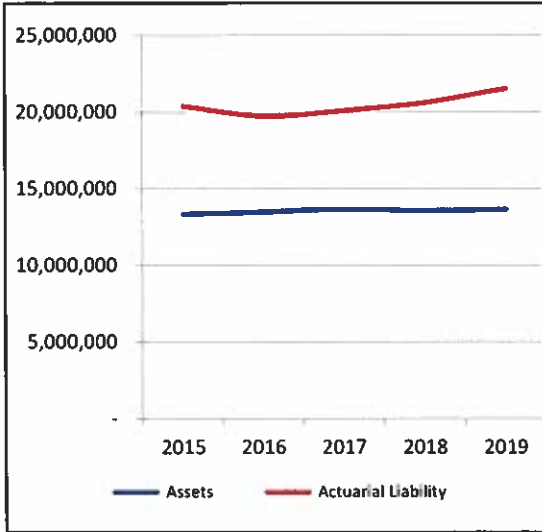


Restricted Fund Balance increased due to debt covenants on USDA loans for bond projects. 2019 Fund Balance decreased due to contribution by city to employees HCSP in effort to replace and eliminate the OPEB liability.

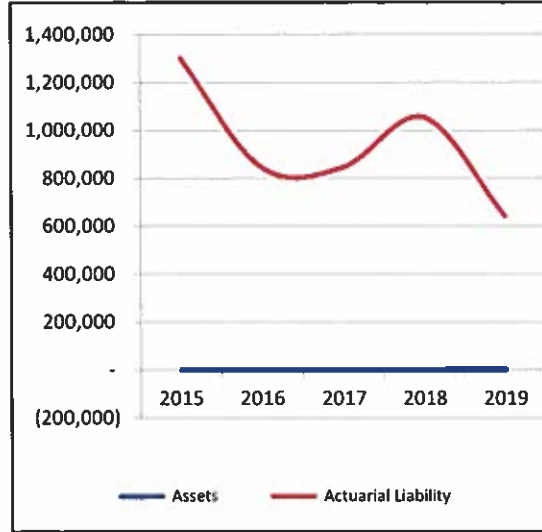
For more information on our unit's finances, contact Mitchell Foster at 231-845-6237.

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Ludington - Mason**

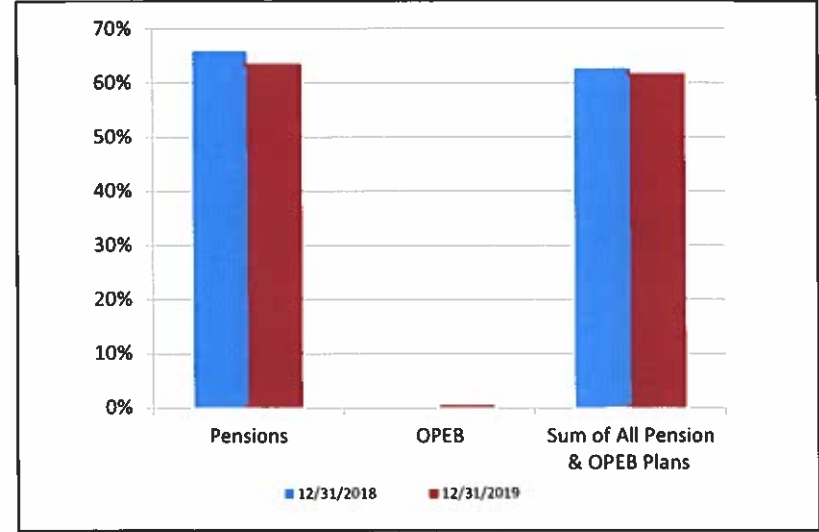
1. Pension funding status



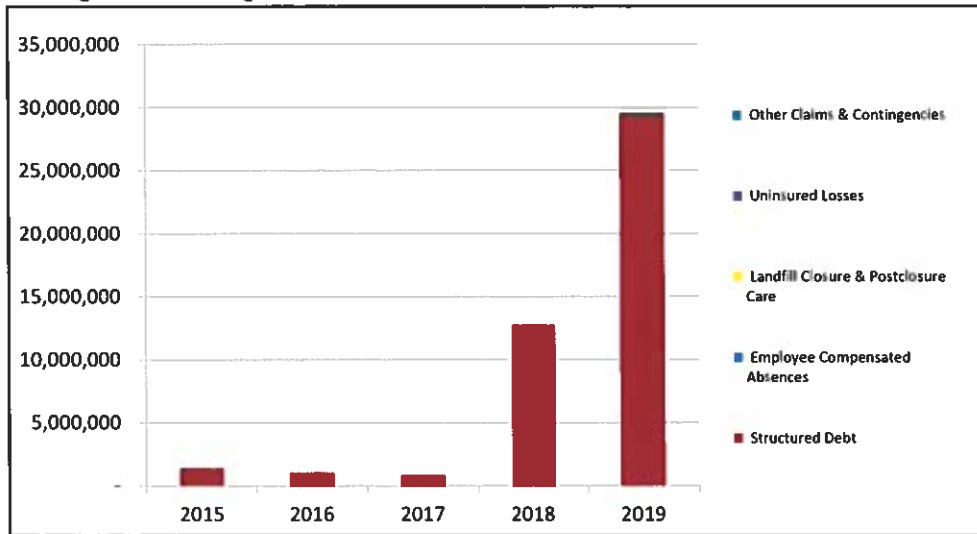
2. Retiree Health care funding status



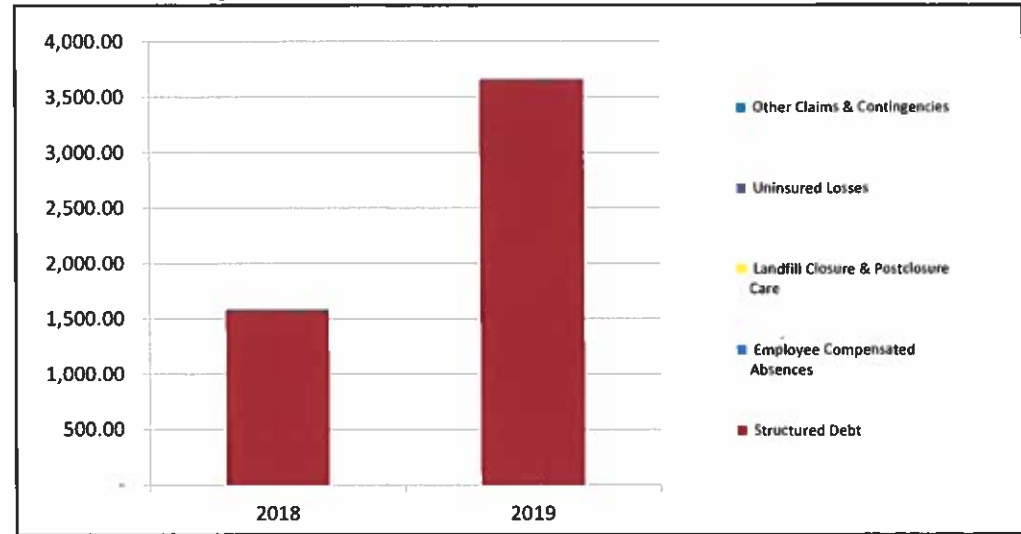
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



City uses the "Pay As You Go" to fund the OPEB for its retirees. City eliminated OPEB for current employees in 2019. Long Term Debt increased due to acquiring bonds for capital improvements (roads, water and sewer and fire station).

For more information on our unit's finances, contact Mitchell Foster at 231-845-6237.

**CITY OF LUDINGTON  
DEBT SERVICE REQUIREMENTS**

**2005 BUILDING AUTHORITY REFUNDING BONDS**

**Initial Refunding Date August 2, 2005**

**Amount of Refunding \$2,135,000**

**Funding Source General Fund contributes to Building Authority Fund**

**Building Authority Fund pays the bond payments**

**(Initial Building Authority Bonds, Series 2000 issued February 3, 2000**

**in the amount of \$2,700,000; General Obligation Bonds)**

**Construction of Police Department Building and City Hall**

Issue in the amount of	\$ 2,135,000
Less: Principal paid in prior years	(1,850,000)
Principal paid in current year	(285,000)
Balance payable at December 31, 2019	\$ -

Balance Payable as follows:

Fiscal Year Ended	Interest Rate	Interest Due February 1	Interest Due August 1	Principal due August 1	Total Annual Requirement
		\$ -	\$ -	\$ -	\$ -

**2007 SEWAGE DISPOSAL SYSTEM JUNIOR LIEN REVENUE BONDS**

**Initial Issuance Date June 21, 2007**

**Amount of Issuance \$1,500,000**

**Funding Source Paid out of the net revenues of the Sewer System**

**Purpose to Defray Cost of acquisition and construction of a lift station**

**to replace the Lavinia Street lift station and acquisition and construction**

**of sanitary sewer mains to replace existing sanitary sewer mains in the City**

Issue in the amount of	\$ 1,500,000
Less: Principal paid in prior years	(765,000)
Principal paid in current year	(75,000)
Balance payable at December 31, 2019	\$ 660,000

Balance Payable as follows:

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2020	1.625%	5,363	5,363	80,000	90,726
2021	1.625%	4,712	4,712	80,000	89,424
2022	1.625%	4,063	4,063	80,000	88,126
2023	1.625%	3,412	3,412	80,000	86,824
2024	1.625%	2,763	2,763	85,000	90,526
2025	1.625%	2,072	2,072	85,000	89,144
2026	1.625%	1,381	1,381	85,000	87,762
2027	1.625%	691	691	85,000	86,382
		24,457	24,457	660,000	708,914

**2016 WATER SUPPLY SYSTEM REVENUE BONDS**

**Initial Issuance Dated 10/18/2016**

**Amount of Principal \$9,817,000**

**Funding Source Paid out of the net revenues of the Water System**

**Purpose is to finance improvements to the City's water supply system required by the terms of an administrative consent order between the City and MDEQ**

Issue Dated 10/18/16 in the amount of	9,817,000
Less: Principal paid in prior years	(380,000)
Principal paid in current years	(199,000)
Balance Payable at 12/31/19	<u>9,238,000</u>

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2020	1.375%	63,511	63,511	193,000	320,022
2021	1.375%	62,185	62,185	196,000	320,370
2022	1.375%	60,837	60,837	199,000	320,674
2023	1.375%	59,469	59,469	201,000	319,938
2024	1.375%	58,087	58,087	204,000	320,174
2025	1.375%	56,684	56,684	207,000	320,368
2026	1.375%	55,261	55,261	210,000	320,522
2027	1.375%	53,818	53,818	213,000	320,636
2028	1.375%	52,353	52,353	216,000	320,706
2029	1.375%	50,868	50,868	219,000	320,736
2030	1.375%	49,363	49,363	222,000	320,726
2031	1.375%	47,836	47,836	225,000	320,672
2032	1.375%	46,290	46,290	228,000	320,580
2033	1.375%	44,722	44,722	231,000	320,444
2034	1.375%	43,134	43,134	234,000	320,268
2035	1.375%	41,525	41,525	237,000	320,050
2036	1.375%	39,896	39,896	241,000	320,792
2037	1.375%	38,239	38,239	244,000	320,478
2038	1.375%	36,561	36,561	247,000	320,122
2039	1.375%	34,863	34,863	251,000	320,726
2040	1.375%	33,138	33,138	254,000	320,276
2041	1.375%	31,391	31,391	258,000	320,782
2042	1.375%	29,618	29,618	261,000	320,236
2043	1.375%	27,823	27,823	265,000	320,646
2044	1.375%	26,001	26,001	268,000	320,002
2045	1.375%	24,159	24,159	272,000	320,318
2046	1.375%	22,289	22,289	276,000	320,578
2047	1.375%	20,391	20,391	280,000	320,782
2048	1.375%	18,466	18,466	283,000	319,932
2049	1.375%	16,521	16,521	287,000	320,042
2050	1.375%	14,548	14,548	291,000	320,096
2051	1.375%	12,547	12,547	295,000	320,094
2052	1.375%	10,519	10,519	299,000	320,038
2053	1.375%	8,463	8,463	303,000	319,926
2054	1.375%	6,380	6,380	308,000	320,760
2055	1.375%	4,263	4,263	312,000	320,526
2056	1.375%	2,118	2,118	308,000	312,236

<u>\$ 1,304,137</u>	<u>\$ 1,304,137</u>	<u>\$ 9,238,000</u>	<u>\$ 11,846,274</u>
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\$ 9,238,000



**2017 WATER SUPPLY SYSTEM JUNIOR LIEN REVENUE BONDS**

**Initial Issuance Dated March 13, 2017**

**Amount of Principal \$2,330,000**

**Funding Source Paid out of the net revenues of the Water System**

**Purpose is to finance improvements to the City's water supply system required by the terms of an administrative consent order between the City and MDEQ and the acquisition and construction of water mains to replace existing water mains in City**

Issue Dated 3/13/2017 in the amount of	2,330,000
Less: Principal paid in prior years	(80,000)
Principal paid in current year	(40,000)
Balance Payable at 12/31/19	<u>2,210,000</u>

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2020	1.875%	20,719	20,719	40,000	81,438
2021	1.875%	20,344	20,344	45,000	85,688
2022	1.875%	19,922	19,922	45,000	84,844
2023	1.875%	19,500	19,500	45,000	84,000
2024	1.875%	19,078	19,078	45,000	83,156
2025	1.875%	18,656	18,656	45,000	82,312
2026	1.875%	18,234	18,234	45,000	81,468
2027	1.875%	17,813	17,813	50,000	85,626
2028	1.875%	17,344	17,344	50,000	84,688
2029	1.875%	16,875	16,875	50,000	83,750
2030	1.875%	16,406	16,406	50,000	82,812
2031	1.875%	15,938	15,938	50,000	81,876
2032	1.875%	15,469	15,469	50,000	80,938
2033	1.875%	15,000	15,000	55,000	85,000
2034	1.875%	14,484	14,484	55,000	83,968
2035	1.875%	13,969	13,969	55,000	82,938
2036	1.875%	13,453	13,453	55,000	81,906
2037	1.875%	12,938	12,938	60,000	85,876
2038	1.875%	12,375	12,375	60,000	84,750
2039	1.875%	11,813	11,813	60,000	83,626
2040	1.875%	11,250	11,250	60,000	82,500
2041	1.875%	10,688	10,688	60,000	81,376
2042	1.875%	10,125	10,125	65,000	85,250
2043	1.875%	9,516	9,516	65,000	84,032
2044	1.875%	8,906	8,906	65,000	82,812
2045	1.875%	8,297	8,297	65,000	81,594
2046	1.875%	7,688	7,688	70,000	85,376
2047	1.875%	7,031	7,031	70,000	84,062
2048	1.875%	6,375	6,375	70,000	82,750
2049	1.875%	5,719	5,719	70,000	81,438
2050	1.875%	5,063	5,063	75,000	85,126
2051	1.875%	4,359	4,359	75,000	83,718
2052	1.875%	3,656	3,656	75,000	82,312
2053	1.875%	2,953	2,953	75,000	80,906
2054	1.875%	2,250	2,250	80,000	84,500
2055	1.875%	1,500	1,500	80,000	83,000
2056	1.875%	750	750	80,000	81,500

<u>\$ 436,456</u>	<u>\$ 436,456</u>	<u>\$ 2,210,000</u>	<u>\$ 3,082,912</u>
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\$ 2,210,000

**2017 SEWER DISPOSAL SYSTEM JUNIOR LIEN REVENUE BONDS**

**Initial Issuance Dated March 13, 2017**

**Amount of Principal \$2,146,000**

**Funding Source Paid out of the net revenues of the Sewer System**

**Purpose is to finance improvements to the City's sewer distribution system and the acquisition and construction of sanitary sewer mains in City**

Issue Dated 3/13/2017 in the amount of	2,146,000
Less: Principal paid in prior years	(70,000)
Principal paid in current year	(33,000)

Balance Payable at 12/31/19	2,043,000
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Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2020	2.500%	25,538	25,538	34,000	85,076
2021	2.500%	25,113	25,113	35,000	85,226
2022	2.500%	24,675	24,675	36,000	85,350
2023	2.500%	24,225	24,225	37,000	85,450
2024	2.500%	23,763	23,763	38,000	85,526
2025	2.500%	23,288	23,288	39,000	85,576
2026	2.500%	22,800	22,800	40,000	85,600
2027	2.500%	22,300	22,300	41,000	85,600
2028	2.500%	21,788	21,788	42,000	85,576
2029	2.500%	21,263	21,263	43,000	85,526
2030	2.500%	20,725	20,725	44,000	85,450
2031	2.500%	20,175	20,175	45,000	85,350
2032	2.500%	19,613	19,613	46,000	85,226
2033	2.500%	19,038	19,038	47,000	85,076
2034	2.500%	18,450	18,450	48,000	84,900
2035	2.500%	17,850	17,850	50,000	85,700
2036	2.500%	17,225	17,225	51,000	85,450
2037	2.500%	16,588	16,588	52,000	85,176
2038	2.500%	15,938	15,938	53,000	84,876
2039	2.500%	15,275	15,275	55,000	85,550
2040	2.500%	14,588	14,588	56,000	85,176
2041	2.500%	13,888	13,888	57,000	84,776
2042	2.500%	13,175	13,175	59,000	85,350
2043	2.500%	12,438	12,438	60,000	84,876
2044	2.500%	11,688	11,688	62,000	85,376
2045	2.500%	10,913	10,913	63,000	84,826
2046	2.500%	10,125	10,125	65,000	85,250
2047	2.500%	9,313	9,313	67,000	85,626
2048	2.500%	8,475	8,475	68,000	84,950
2049	2.500%	7,625	7,625	70,000	85,250
2050	2.500%	6,750	6,750	72,000	85,500
2051	2.500%	5,850	5,850	73,000	84,700
2052	2.500%	4,938	4,938	75,000	84,876
2053	2.500%	4,000	4,000	77,000	85,000
2054	2.500%	3,038	3,038	79,000	85,076
2055	2.500%	2,050	2,050	81,000	85,100
2056	2.500%	1,038	1,038	83,000	85,076

\$ 555,522	\$ 555,522	\$ 2,043,000	\$ 3,154,044
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\$ 2,043,000

**2018A SEWER DISPOSAL SYSTEM JUNIOR LIEN REVENUE BONDS**

**Initial Issuance Dated March 7, 2018**

**Amount of Principal \$2,020,000**

**Funding Source Paid out of the net revenues of the Sewer System**

**Purpose is to finance improvements to the City's sewer distribution system and the acquisition and construction of sanitary sewer mains in City**

Issue Dated 3/7/2018 in the amount of	2,020,000
Less: Principal paid in prior years	(162,000)
Principal paid in current year	(29,000)
Balance Payable at 12/31/19	<u>1,829,000</u>

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2020	2.750%	25,149	25,149	30,000	80,298
2021	2.750%	24,736	24,736	31,000	80,472
2022	2.750%	24,310	24,310	31,000	79,620
2023	2.750%	23,884	23,884	32,000	79,768
2024	2.750%	23,444	23,444	33,000	79,888
2025	2.750%	22,990	22,990	34,000	79,980
2026	2.750%	22,523	22,523	35,000	80,046
2027	2.750%	22,041	22,041	36,000	80,082
2028	2.750%	21,546	21,546	37,000	80,092
2029	2.750%	21,038	21,038	38,000	80,076
2030	2.750%	20,515	20,515	39,000	80,030
2031	2.750%	19,979	19,979	40,000	79,958
2032	2.750%	19,429	19,429	41,000	79,858
2033	2.750%	18,865	18,865	42,000	79,730
2034	2.750%	18,288	18,288	44,000	80,576
2035	2.750%	17,683	17,683	45,000	80,366
2036	2.750%	17,064	17,064	46,000	80,128
2037	2.750%	16,431	16,431	47,000	79,862
2038	2.750%	15,785	15,785	49,000	80,570
2039	2.750%	15,111	15,111	50,000	80,222
2040	2.750%	14,424	14,424	51,000	79,848
2041	2.750%	13,723	13,723	53,000	80,446
2042	2.750%	12,994	12,994	54,000	79,988
2043	2.750%	12,251	12,251	56,000	80,502
2044	2.750%	11,481	11,481	57,000	79,962
2045	2.750%	10,698	10,698	59,000	80,396
2046	2.750%	9,886	9,886	60,000	79,772
2047	2.750%	9,061	9,061	62,000	80,122
2048	2.750%	8,209	8,209	64,000	80,418
2049	2.750%	7,329	7,329	65,000	79,658
2050	2.750%	6,435	6,435	67,000	79,870
2051	2.750%	5,514	5,514	69,000	80,028
2052	2.750%	4,565	4,565	71,000	80,130
2053	2.750%	3,589	3,589	73,000	80,178
2054	2.750%	2,585	2,585	75,000	80,170
2055	2.750%	1,554	1,554	77,000	80,108
2056	2.750%	495	495	36,000	36,990

<u>\$ 545,604</u>	<u>\$ 545,604</u>	<u>\$ 1,829,000</u>	<u>\$ 2,920,208</u>
		<u>\$ 1,829,000</u>	

**2018 WATER DISPOSAL SYSTEM JUNIOR LIEN REVENUE BONDS**

**Initial Issuance Dated March 7, 2018**

**Amount of Principal \$1,351,000**

**Funding Source Paid out of the net revenues of the Water System**

**Purpose is to finance improvements to the City's water distribution system and the acquisition and construction of water mains in City**

Issue Dated 3/7/2018 in the amount of	1,351,000
Less: Principal paid in prior years	(104,000)
Principal paid in current year	(22,000)
Balance Payable at 12/31/19	<u>1,225,000</u>

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2020	2.250%	13,781	13,781	22,000	49,562
2021	2.250%	13,534	13,534	23,000	50,068
2022	2.250%	13,275	13,275	23,000	49,550
2023	2.250%	13,016	13,016	24,000	50,032
2024	2.250%	12,746	12,746	24,000	49,492
2025	2.250%	12,476	12,476	25,000	49,952
2026	2.250%	12,195	12,195	25,000	49,390
2027	2.250%	11,914	11,914	26,000	49,828
2028	2.250%	11,621	11,621	26,000	49,242
2029	2.250%	11,329	11,329	27,000	49,658
2030	2.250%	11,025	11,025	28,000	50,050
2031	2.250%	10,710	10,710	28,000	49,420
2032	2.250%	10,395	10,395	29,000	49,790
2033	2.250%	10,069	10,069	29,000	49,138
2034	2.250%	9,743	9,743	30,000	49,486
2035	2.250%	9,405	9,405	31,000	49,810
2036	2.250%	9,056	9,056	32,000	50,112
2037	2.250%	8,696	8,696	32,000	49,392
2038	2.250%	8,336	8,336	33,000	49,672
2039	2.250%	7,965	7,965	34,000	49,930
2040	2.250%	7,583	7,583	34,000	49,166
2041	2.250%	7,200	7,200	35,000	49,400
2042	2.250%	6,806	6,806	36,000	49,612
2043	2.250%	6,401	6,401	37,000	49,802
2044	2.250%	5,985	5,985	38,000	49,970
2045	2.250%	5,558	5,558	38,000	49,116
2046	2.250%	5,130	5,130	39,000	49,260
2047	2.250%	4,691	4,691	40,000	49,382
2048	2.250%	4,241	4,241	41,000	49,482
2049	2.250%	3,780	3,780	42,000	49,560
2050	2.250%	3,308	3,308	43,000	49,616
2051	2.250%	2,824	2,824	44,000	49,648
2052	2.250%	2,329	2,329	45,000	49,658
2053	2.250%	1,823	1,823	46,000	49,646
2054	2.250%	1,305	1,305	47,000	49,610
2055	2.250%	776	776	48,000	49,552
2056	2.250%	236	236	21,000	21,472

<u>\$ 291,263</u>	<u>\$ 291,263</u>	<u>\$ 1,225,000</u>	<u>\$ 1,807,526</u>
		<u>\$ 1,225,000</u>	

**2018 GENERAL OBLIGATION LIMITED TAX CAPITAL IMPROVEMENT BONDS**  
**Initial Issuance Dated June 6, 2018**  
**Amount of Principal \$1,200,000**  
**Funding Source Paid out of the net revenues of the General Fund**  
**Purpose is to finance construction of new fire station**

Issue Dated 6/62018 in the amount of	1,200,000
Less: Principal amount not drawn	(39,200)
Principal paid in prior years	(20,000)
Principal paid in current year	(15,000)
Balance Payable at 12/31/19	<u>1,125,800</u>

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2020	3.250%	18,931	18,931	16,000	53,863
2021	3.250%	18,671	18,671	17,000	54,343
2022	3.250%	18,395	18,395	17,000	53,791
2023	3.250%	18,119	18,119	18,000	54,238
2024	3.250%	17,826	17,826	18,000	53,653
2025	3.250%	17,534	17,534	19,000	54,068
2026	3.250%	17,225	17,225	19,000	53,451
2027	3.250%	16,916	16,916	20,000	53,833
2028	3.250%	16,591	16,591	21,000	54,183
2029	3.250%	16,250	16,250	21,000	53,500
2030	3.250%	15,909	15,909	22,000	53,818
2031	3.250%	15,551	15,551	23,000	54,103
2032	3.250%	15,178	15,178	23,000	53,355
2033	3.250%	14,804	14,804	24,000	53,608
2034	3.250%	14,414	14,414	25,000	53,828
2035	3.250%	14,008	14,008	26,000	54,015
2036	3.250%	13,585	13,585	27,000	54,170
2037	3.250%	13,146	13,146	28,000	54,293
2038	3.250%	12,691	12,691	28,000	53,383
2039	3.250%	12,236	12,236	29,000	53,473
2040	3.250%	11,765	11,765	30,000	53,530
2041	3.250%	11,278	11,278	31,000	53,555
2042	3.250%	10,774	10,774	32,000	53,548
2043	3.250%	10,254	10,254	33,000	53,508
2044	3.250%	9,718	9,718	34,000	53,435
2045	3.250%	9,165	9,165	36,000	54,330
2046	3.250%	8,580	8,580	37,000	54,160
2047	3.250%	7,979	7,979	38,000	53,958
2048	3.250%	7,361	7,361	39,000	53,723
2049	3.250%	6,728	6,728	40,000	53,455
2050	3.250%	6,078	6,078	42,000	54,155
2051	3.250%	5,395	5,395	43,000	53,790
2052	3.250%	4,696	4,696	44,000	53,393
2053	3.250%	3,981	3,981	46,000	53,963
2054	3.250%	3,234	3,234	47,000	53,468
2055	3.250%	2,470	2,470	49,000	53,940
2056	3.250%	1,674	1,674	51,000	54,348
2057	3.250%	845	845	52,000	53,690
		<u>\$ 439,955</u>	<u>\$ 439,955</u>	<u>\$ 1,165,000</u>	<u>\$ 2,044,910</u>

Less: Amount not drawn yet (39,200)  
\$ 1,125,800

**2019 SEWAGE DISPOSAL SYSTEM REVENUE BONDS (JUNIOR LIEN), SERIES A**  
**Initial Issuance Dated 3/11/2019**  
**Amount of Principal \$9,000,000**  
**Funding Source Paid out of the net revenues of the Sewer System**  
**Purpose is to finance improvements to the City's sewage disposal system required**  
**by the terms of an administrative consent order between the City and MDEQ**

Issue Dated 3/11/2019 in the amount of	9,000,000
Less: Principal amount not yet drawn down	-
Principal paid in current years	<u>(156,000)</u>
Balance Payable at 12/31/19	<u><u>8,844,000</u></u>

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2020	2.375%	105,023	105,023	140,000	350,046
2021	2.375%	103,360	103,360	144,000	350,720
2022	2.375%	101,650	101,650	147,000	350,300
2023	2.375%	99,904	99,904	151,000	350,808
2024	2.375%	98,111	98,111	154,000	350,222
2025	2.375%	96,283	96,283	158,000	350,566
2026	2.375%	94,406	94,406	161,000	349,812
2027	2.375%	92,494	92,494	165,000	349,988
2028	2.375%	90,535	90,535	169,000	350,070
2029	2.375%	88,528	88,528	173,000	350,056
2030	2.375%	86,474	86,474	177,000	349,948
2031	2.375%	84,372	84,372	182,000	350,744
2032	2.375%	82,211	82,211	186,000	350,422
2033	2.375%	80,002	80,002	190,000	350,004
2034	2.375%	77,746	77,746	195,000	350,492
2035	2.375%	75,430	75,430	199,000	349,860
2036	2.375%	73,067	73,067	204,000	350,134
2037	2.375%	70,644	70,644	209,000	350,288
2038	2.375%	68,163	68,163	214,000	350,326
2039	2.375%	65,621	65,621	219,000	350,242
2040	2.375%	63,021	63,021	224,000	350,042
2041	2.375%	60,361	60,361	230,000	350,722
2042	2.375%	57,629	57,629	235,000	350,258
2043	2.375%	54,839	54,839	241,000	350,678
2044	2.375%	51,977	51,977	246,000	349,954
2045	2.375%	49,056	49,056	252,000	350,112
2046	2.375%	46,063	46,063	258,000	350,126
2047	2.375%	42,999	42,999	264,000	349,998
2048	2.375%	39,864	39,864	271,000	350,728
2049	2.375%	36,646	36,646	277,000	350,292
2050	2.375%	33,357	33,357	284,000	350,714
2051	2.375%	29,984	29,984	290,000	349,968
2052	2.375%	26,541	26,541	297,000	350,082
2053	2.375%	23,014	23,014	304,000	350,028
2054	2.375%	19,404	19,404	312,000	350,808
2055	2.375%	15,699	15,699	319,000	350,398
2056	2.375%	11,911	11,911	327,000	350,822
2057	2.375%	8,028	8,028	334,000	350,056
2058	2.375%	4,061	4,061	342,000	350,122

<u>\$ 2,408,478</u>	<u>\$ 2,408,478</u>	<u>\$ 8,844,000</u>	<u>\$ 13,660,956</u>
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Less: Amount not drawn yet	-
	<u>\$ 8,844,000</u>

**2019 SEWAGE DISPOSAL SYSTEM REVENUE BONDS (JUNIOR LIEN), SERIES B**

**Initial Issuance Dated 3/11/2019**

**Amount of Principal \$8,079,000**

**Funding Source Paid out of the net revenues of the Sewer System**

**Purpose is to finance improvements to the City's sewage disposal system required by the terms of an administrative consent order between the City and MDEQ**

Issue Dated 3/11/2019 in the amount of	8,079,000
Less: Principal amount not yet drawn down	(5,897,000)
Principal paid in current years	(140,000)
Balance Payable at 12/31/19	<u>2,042,000</u>

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2020	2.375%	94,276	94,276	126,000	314,552
2021	2.375%	92,779	92,779	129,000	314,558
2022	2.375%	91,248	91,248	132,000	314,496
2023	2.375%	89,680	89,680	135,000	314,360
2024	2.375%	88,077	88,077	138,000	314,154
2025	2.375%	86,438	86,438	142,000	314,876
2026	2.375%	84,752	84,752	145,000	314,504
2027	2.375%	83,030	83,030	148,000	314,060
2028	2.375%	81,273	81,273	152,000	314,546
2029	2.375%	79,468	79,468	155,000	313,936
2030	2.375%	77,627	77,627	159,000	314,254
2031	2.375%	75,739	75,739	163,000	314,478
2032	2.375%	73,803	73,803	167,000	314,606
2033	2.375%	71,820	71,820	171,000	314,640
2034	2.375%	69,789	69,789	175,000	314,578
2035	2.375%	67,711	67,711	179,000	314,422
2036	2.375%	65,586	65,586	183,000	314,172
2037	2.375%	63,413	63,413	188,000	314,826
2038	2.375%	61,180	61,180	192,000	314,360
2039	2.375%	58,900	58,900	197,000	314,800
2040	2.375%	56,561	56,561	201,000	314,122
2041	2.375%	54,174	54,174	206,000	314,348
2042	2.375%	51,728	51,728	211,000	314,456
2043	2.375%	49,222	49,222	216,000	314,444
2044	2.375%	46,657	46,657	221,000	314,314
2045	2.375%	44,033	44,033	226,000	314,066
2046	2.375%	41,349	41,349	232,000	314,698
2047	2.375%	38,594	38,594	237,000	314,188
2048	2.375%	35,779	35,779	243,000	314,558
2049	2.375%	32,894	32,894	249,000	314,788
2050	2.375%	29,937	29,937	254,000	313,874
2051	2.375%	26,921	26,921	261,000	314,842
2052	2.375%	23,821	23,821	267,000	314,642
2053	2.375%	20,651	20,651	273,000	314,302
2054	2.375%	17,409	17,409	280,000	314,818
2055	2.375%	14,084	14,084	286,000	314,168
2056	2.375%	10,688	10,688	293,000	314,376
2057	2.375%	7,208	7,208	300,000	314,416
2058	2.375%	3,646	3,646	307,000	314,292

<u>\$ 2,161,945</u>	<u>\$ 2,161,945</u>	<u>\$ 7,939,000</u>	<u>\$ 12,262,890</u>
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Less: Amount not drawn yet	(5,897,000)
	<u>\$ 2,042,000</u>

**2019 SEWAGE DISPOSAL SYSTEM REVENUE BONDS (JUNIOR LIEN), SERIES C**

**Initial Issuance Dated 3/11/2019**

**Amount of Principal \$6,014,000**

**Funding Source Paid out of the net revenues of the Sewer System**

**Purpose is to finance improvements to the City's sewage disposal system required by the terms of an administrative consent order between the City and MDEQ**

Issue Dated 3/11/2019 in the amount of	6,014,000
Less: Principal amount not yet drawn down	(5,713,000)
Principal paid in current years	(104,000)
Balance Payable at 12/31/19	<u>197,000</u>

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2020	2.500%	73,875	73,875	91,000	238,750
2021	2.500%	72,738	72,738	94,000	239,476
2022	2.500%	71,562	71,562	96,000	239,124
2023	2.500%	70,363	70,363	98,000	238,726
2024	2.500%	69,137	69,137	101,000	239,274
2025	2.500%	67,875	67,875	103,000	238,750
2026	2.500%	66,588	66,588	106,000	239,176
2027	2.500%	65,262	65,262	108,000	238,524
2028	2.500%	63,913	63,913	111,000	238,826
2029	2.500%	62,525	62,525	114,000	239,050
2030	2.500%	61,100	61,100	117,000	239,200
2031	2.500%	59,638	59,638	120,000	239,276
2032	2.500%	58,137	58,137	123,000	239,274
2033	2.500%	56,600	56,600	126,000	239,200
2034	2.500%	55,025	55,025	129,000	239,050
2035	2.500%	53,413	53,413	132,000	238,826
2036	2.500%	51,762	51,762	135,000	238,524
2037	2.500%	50,075	50,075	139,000	239,150
2038	2.500%	48,338	48,338	142,000	238,676
2039	2.500%	46,562	46,562	146,000	239,124
2040	2.500%	44,738	44,738	150,000	239,476
2041	2.500%	42,862	42,862	153,000	238,724
2042	2.500%	40,950	40,950	157,000	238,900
2043	2.500%	38,988	38,988	161,000	238,976
2044	2.500%	36,975	36,975	165,000	238,950
2045	2.500%	34,912	34,912	169,000	238,824
2046	2.500%	32,800	32,800	173,000	238,600
2047	2.500%	30,638	30,638	178,000	239,276
2048	2.500%	28,412	28,412	182,000	238,824
2049	2.500%	26,138	26,138	187,000	239,276
2050	2.500%	23,800	23,800	191,000	238,600
2051	2.500%	21,412	21,412	196,000	238,824
2052	2.500%	18,963	18,963	201,000	238,926
2053	2.500%	16,450	16,450	206,000	238,900
2054	2.500%	13,875	13,875	211,000	238,750
2055	2.500%	11,238	11,238	217,000	239,476
2056	2.500%	8,525	8,525	222,000	239,050
2057	2.500%	5,750	5,750	227,000	238,500
2058	2.500%	2,912	2,912	233,000	238,824

<u>\$ 1,704,826</u>	<u>\$ 1,704,826</u>	<u>\$ 5,910,000</u>	<u>\$ 9,319,652</u>
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Less: Amount not drawn yet	(5,713,000)
	<u>\$ 197,000</u>



CITY OF LUDINGTON  
GENERAL FUND 101  
REVENUES BUDGET  
FISCAL YEAR ENDING - DECEMBER 31, 2019, 2020, 2021  
DEPARTMENT - GENERAL FUND CODE - 101-000

CODE	REVENUES	2019 ACTUAL	2020 ACTUAL THROUGH 10/31	2020 BUDGET	2021 PRELIM BUDGET	ASSUMPTIONS
403	Current Real & Pers Prop Taxes	3,698,577	3,746,723	3,736,000	3,851,700	Taxable Values increased and revenues expected to increase 1.4%
425	Payment in Lieu of Taxes	81,838	92,387	95,000	86,700	New construction expected in 2021. \$14,800 bowling alley block PLT agreement
437	Industrial Facility Tax	13,333	11,553	11,500	11,700	No change anticipated
441	Local Comm Stabilization Sharing	678,433	855,001	700,000	800,000	Increase projected based on 2020 revenue received
445	Penalties, Interest & Fees	62,335	62,913	50,000	50,000	Interest rates projected to decrease to 0.75%
447	Property Tax Administration Fee	7,826	7,768	7,800	7,800	School tax collection per agreement
	<b>TOTAL TAXES</b>	<b>4,542,342</b>	<b>4,776,345</b>	<b>4,600,300</b>	<b>4,807,900</b>	
452	Charter Comm Franchise Fees	80,710	40,321	81,000	80,800	No change anticipated
452-100	Charter Comm Peg Channel	4,500	2,250	12,500	4,500	Peg channel revenue same as in past years
476	NonBusiness Lic. & Bldg Permits	38,552	25,968	25,000	25,000	New construction estimates lower in 2021 than years past
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>123,782</b>	<b>68,539</b>	<b>118,500</b>	<b>110,300</b>	
502	Federal Grant - Police	2,690	3,149	0	0	No grant revenue expected
539	State Grant	0	147,251	100,000	0	No grant revenue expected
543	MMRMA Grant	0	0	0	0	No grant revenue expected
565	Act 302-Training Funds	2,360	1,917	2,500	2,500	No change anticipated; based on funds available by government
574-100	Sales Tax - Constitutional	711,261	460,422	691,000	671,700	Sales tax revenue projections lower due to COVID
574-200	Sales Tax - EVIP	140,779	71,187	139,100	130,000	Statutory EVIP revenue projections lower due to COVID
576	Liquor Licenses	12,219	11,652	11,800	12,000	No change anticipated
580	Resource - LAS	63,093	31,547	63,000	63,000	100% of one full time officer's wages and fringes in 2021
583	Grant	0	188	0	0	No grant revenue expected
586-000	Contrib from Other Units	7,346	24,148	8,000	8,000	Reimbursement for school election
	<b>TOTAL INT'GOV'T REVENUES</b>	<b>939,748</b>	<b>751,460</b>	<b>1,015,400</b>	<b>887,200</b>	
608	Appeal Fees (Sp Land Use Appl)	2,880	1,270	2,000	1,500	No change anticipated
626	Charges for Services Rendered	28,865	25,388	15,300	19,300	Special event charges expected to be lower in 2021 due to COVID
632	Fire Protection	30,237	31,172	30,000	31,000	Property values increased 1.4% in 2021; fire protection fees based on property values
634	Grave Openings	49,840	31,340	40,000	32,000	Decrease in grave openings due to COVID
636	Foundations	10,590	9,940	11,600	9,300	Foundation revenue projected lower due to COVID
638	Services Rendered - Police Dept.	14,505	8,459	13,000	8,600	SSCENT Accounting & Rent \$6,000; PBT & SOR fees remain unchanged
643	Sale of Cemetery Lots	38,775	19,550	40,000	26,000	Decrease in grave sales due to COVID
644	Deed Transfers	30	160	1,000	300	Decrease in revenue due to COVID
647-100	Sale of Columbarium Plaques, Niches	600	680	400	500	No change anticipated
650	Miscellaneous Sales	2,015	1,940	1,500	1,500	No change anticipated
650-200	Contributions to Police	0	0	0	0	No change anticipated
650-300	Sale of Refuse Stickers	63,692	60,372	65,000	63,600	No change in refuse sticker prices anticipated
651	Boat Ramp - Seasonal	13,910	13,340	14,500	13,900	No change anticipated
651-300	Boat Ramps - Loomis Street	25,431	27,342	23,000	25,000	No change anticipated
651-400	Boat Ramps - Copeyon Park	6,380	8,603	6,000	6,000	No change anticipated
	<b>TOTAL CHGS FOR SERVICES</b>	<b>287,750</b>	<b>239,555</b>	<b>263,300</b>	<b>238,500</b>	
658	Ordinances, Fines/Costs-Police	20,725	8,213	17,000	14,000	Lower revenue anticipated; courts not in session with COVID
659	Parking Fines-Police	14,535	8,538	15,000	12,000	Lower revenue anticipated due to COVID
	<b>TOTAL FINES &amp; FORFEITS</b>	<b>35,260</b>	<b>16,751</b>	<b>32,000</b>	<b>26,000</b>	
665	Interest Earned-Perpetual Care	5,105	2,385	5,500	2,700	Interest rates projected to decrease to 0.75%
666	Interest Earned on Investments	93,082	45,909	80,100	54,300	Interest rates projected to decrease to 0.75%
668	Harbor View Lease	0	0	0	0	No more lease revenue; city took over operations in 2020
669	Facility Rental	850	550	1,000	500	Lower revenue projected due to COVID
673	Sidewalk Construction	55,544	55,934	50,000	50,000	No change anticipated
674	Commissions-Telescopes	427	282	400	400	No change anticipated
675-100	Special Assessments - Interest	(198)	0	0	0	No change anticipated
	<b>TOTAL OTHER REVENUES</b>	<b>154,809</b>	<b>105,059</b>	<b>137,000</b>	<b>107,900</b>	

CITY OF LUDINGTON  
GENERAL FUND 101  
REVENUES BUDGET  
FISCAL YEAR ENDING - DECEMBER 31, 2019, 2020, 2021  
DEPARTMENT - GENERAL FUND CODE - 101-000

CODE	REVENUES	2019 ACTUAL	2020 ACTUAL THROUGH 10/31	2020 BUDGET	2021 PRELIM BUDGET	ASSUMPTIONS
677	Reimbursements	50,249	127,010	100	100	Do not budget for MMRMA rebate; no change anticipated
677-600	Shop With a Cop	23,534	2,981	20,000	20,000	Donations for program; expenses budgeted to equal revenue
677-650	Water Safety Day - Police Dept	1,400	0	1,000	0	No water safety day expected in 2021 due to COVID
677-800	Private Contributions-Fire Dept	28	15,786	0	0	No change anticipated
678-100	Admin.- Cont. From Major Sts.	31,300	26,667	32,000	32,700	2% annual increase
678-200	Admin.- Cont. From Local Sts.	19,300	16,417	19,700	21,100	2% annual increase
679	Admin.- Cont. From Motor Pool	64,100	54,500	65,400	66,800	2% annual increase
680	Admin. Expenses - Marina	49,800	25,000	30,000	30,600	2% annual increase
680-100	Admin. Expenses-Harbor View Marina	0	25,000	30,000	30,600	2% annual increase
681	Admin. Expenses - Water	85,500	72,750	87,300	89,100	2% annual increase
681-100	Admin. Expenses - Sewage	85,500	72,750	87,300	89,100	2% annual increase
681-200	Admin. Expenses - DDA	38,100	32,917	39,500	38,300	2% annual increase
682	Admin Expenses - Cartier Park	42,800	36,417	43,700	44,600	2% annual increase
683	Contribution from West End Lud Ave	0	32,700	32,700	27,700	Contribution from West End Fund to cover General Fund expenses paid
685	Ins. & Bond Reim - Sr. Center	1,200	1,000	1,200	1,200	No change anticipated
694	Donated Revenue	5,000	941	0	0	Assume no donated revenue
694-100	Movies in the Park	1,700	0	0	0	No movies in park in 2021 due to COVID
695-100	Sale of Equipment/Property	1,500	6,405	0	0	No sale of equipment or property projected in 2021
699-100	Transfer from Transportation Fund	0	0	0	0	No change anticipated
	<b>TOTAL REIMB. &amp; REFUNDS</b>	<b>501,009</b>	<b>549,240</b>	<b>489,900</b>	<b>491,900</b>	
	<b>TOTAL REVENUES:</b>	<b>6,584,679</b>	<b>6,506,949</b>	<b>6,656,400</b>	<b>6,669,700</b>	
	Prior Year Fund Balance:	230,766		611,100	624,700	
	10 Months 2020		(1,240,257)			
	<b>TOTAL GENERAL FUND REVENUES:</b>	<b>6,815,445</b>	<b>5,266,693</b>	<b>7,267,500</b>	<b>7,294,400</b>	

CITY OF LUDINGTON  
GENERAL FUND 101  
EXPENDITURES BUDGET  
FISCAL YEAR ENDING - DECEMBER 31, 2019, 2020, 2021  
DEPARTMENT - GENERAL FUND CODE - 101

CODE	EXPENDITURES	2019 ACTUAL	2020 ACTUAL THROUGH 10/31	2020 BUDGET	2021 PRELIM BUDGET	ASSUMPTIONS
101	City Council & Mayor	45,056	33,181	55,400	53,300	Conference costs in 2021 reduced due to COVID
172	Manager's Office	334,781	259,626	300,100	321,900	3% increase in salaries & wages; 5% increase in fringe benefits
215	City Clerk's Office	337,223	292,879	351,900	328,800	3% increase in salaries & wages; 5% increase in fringe benefits; new phone system in 2022
247	Board of Review	2,296	1,790	3,300	3,200	No change anticipated
253	City Treasurer's Office	188,669	157,759	178,800	180,800	3% increase in salaries & wages; 5% increase in fringe benefits
257	City Assessor's Office	232,083	193,777	232,300	262,200	3% increase in salaries & wages; 5% increase in fringe benefits; \$5,000 for part time property data entry
262	Elections	13,474	54,856	68,700	15,200	Possible school election in 2021
265	City Hall & Grounds	123,743	93,405	167,700	157,600	3% increase in salaries & wages; 5% increase in fringe benefits; spread furnace purchases over 3 years
266	City Attorney	86,798	73,731	89,900	86,300	No change anticipated
268	City Property-Downtown	156,549	67,934	150,300	153,400	3% increase in salaries & wages; 5% increase in fringe benefits
269	City Property-Other	20,853	4,045	304,300	56,300	3% increase in salaries & wages; 5% increase
276	Cemetery	242,098	179,199	250,100	235,900	3% increase in salaries & wages; 5% increase in fringe benefits
290	Board of Ethics	0	0	200	200	No change anticipated
301	Police Department	1,966,349	1,360,882	1,688,800	1,801,500	3% increase in salaries & wages; vests to be purchased with grants; evidence room additions
302	Police Clerical/Spec Police	90,013	72,977	85,200	86,200	3% increase in salaries & wages; 5% increase in fringe benefits
303	Police Reserves	1,176	0	1,300	900	No change anticipated
336	Fire Department	236,201	204,624	257,100	268,200	\$14,100 new radios
441	Department of Public Works	548,225	429,398	479,300	533,900	3% increase in salaries & wages; 5% increase in fringe benefits.
444	Sidewalk Construction	125,714	95,886	144,100	144,100	No change anticipated
448	Street Lighting	114,604	90,652	102,700	122,900	6% increase in rates due to Consumers Energy capital improvements
528	Garbage & Rubbish	789,525	589,464	800,600	818,700	Refuse contract not to exceed CPI no more than 3%; higher expected use of garbage stickers
721	Planning Commission/Board of Appeals	2,560	5,279	4,300	9,300	\$5,000 investment in master plan in 2021
728	Economic & Community Development	99,835	85,230	103,100	103,700	No change anticipated
751	Parks Department	399,619	631,890	699,200	602,200	3% increase in salaries & wages; 5% increase in fringe benefits
753	Beach Safety	23,532	29,610	36,300	33,000	No change anticipated
756	Launching Ramps	55,430	78,156	532,000	745,600	Loomis St Restrooms and Loomis St Pier Repairs due to high water levels
851	Insurance and Bonds	42,397	36,989	40,500	43,000	Increase in insurance rates due to high water claims
906	Contract Payable Principal Payments	29,476	20,369	26,900	30,000	No change anticipated
960	Contributions	507,167	96,806	98,100	96,100	No change anticipated
961	Miscellaneous	0	26,300	15,000	0	No contributions to Economic Growth in 2021
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>6,815,445</b>	<b>5,266,893</b>	<b>7,287,500</b>	<b>7,294,400</b>	