

	Actual 2022	Adopted Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Notes	
<b>GENERAL FUND REVENUE</b>									
10000-30000	AD VALOREM TAXES	2,001,046	2,015,792	2,063,893	2,113,141	2,163,565	2,215,191	2,268,050	2.4% based on historical trend
10000-30400	BEER TAX & LIQUOR LIC.	34,828	34,051	34,392	34,735	35,083	35,434	35,788	1% increase due to projected population growth
10000-30600	STUDENT RESOURCE OFFICER	449,076	483,873	720,000	728,115	736,321	744,619	753,011	New Contract for 2024, then 1% increase
10000-30800	FRANCHISE TAXES	1,144,393	1,034,324	1,086,040	1,140,342	1,197,359	1,257,227	1,320,089	5% based on 3-yr
10000-30900	GARBAGE COLLECTION FEES	886,840	888,854	898,872	909,002	919,247	929,607	940,084	
10000-31100	INSURANCE LICENSES	689,060	572,997	706,000	706,000	706,000	706,000	706,000	
10000-31200	MISCELLANEOUS INCOME	196,205	230,682	252,625	276,656	302,972	331,791	363,352	
10000-31300	POLICE FEES	360,416	576,623	383,140	387,458	391,825	396,241	400,707	
10000-31400	INTEREST INCOME	(299,202)	-	750,000	750,000	750,000	750,000	750,000	was negative in last 2 years, but around 700k before COVID rate freeze
10000-31500	OCCUPATIONAL LICENSES	640,300	689,652	696,549	703,514	710,549	717,655	724,831	1% increase due to projected population growth
10000-31600	CONTRACTOR LICENSES	40,783	35,000	35,350	35,704	36,061	36,421	36,785	1% increase due to projected population growth
10000-31900	DMV	61,322	54,534	55,079	55,630	56,186	56,748	57,316	1% increase due to projected population growth
10000-32200	GRANT INCOME	352,050	2,638,427	-	-	-	-	-	Ignore as this goes hand in hand with capital outlay
10000-32300	BUILDING PERMITS	286,792	250,000	252,500	255,025	257,575	260,151	262,753	1% increase due to projected population growth
10000-32400	ZONING FEES	4,775	5,000	5,050	5,101	5,152	5,203	5,255	1% increase due to projected population growth
10000-32700	SALE OF PLOTS AND CRYPTS	42,480	30,000	30,300	30,603	30,909	31,218	31,530	1% increase due to projected population growth
10000-34100	SALE OF PROPERTY	14,645	15,000	15,150	15,302	15,455	15,609	15,765	1% increase due to projected population growth
10000-34200	TRAILHEAD REVENUES	104,683	108,730	109,817	110,915	112,025	113,145	114,276	1% increase due to projected population growth
10000-34300	KEEP MANDEVILLE BEAUTIFUL	500	-	-	-	-	-	-	
10000-34400	COMMUNITY CENTER	3,700	5,000	5,050	5,101	5,152	5,203	5,255	1% increase due to projected population growth
10000-34600	EMERGENCY INCOME	6,098,936	5,000,000	-	-	-	-	-	
10000-34601	ELEVATIONS INCOME	280,603	100,000	100,000	100,000	100,000	100,000	100,000	
		<b>13,394,231</b>	<b>14,768,539</b>	<b>8,199,806</b>	<b>8,362,343</b>	<b>8,531,433</b>	<b>8,707,464</b>	<b>8,890,847</b>	
10000-90500	TRANSFER SALES TAX	11,765,074	9,877,444	10,340,122	10,598,625	10,863,591	11,135,181	11,413,560	+2.5% after 2024
10000-90600	TRANSFER SPECIAL SALES TAX	609,111	1,764,474	1,847,125	1,893,303	1,940,636	1,989,152	2,038,881	+2.5% after 2024
		25,768,416	26,410,457	20,387,054	20,854,271	21,335,660	21,831,796	22,343,288	
<b>GENERAL GOVERNMENT EXPENDITURES</b>									
<b>Wages and Benefits</b>									
10100-40000	SALARIES	1,215,897	1,438,361	1,550,553	1,623,429	1,699,730	1,779,618	1,863,260	Includes 2.7% COLA and 2% merit raise
10100-40100	OVERTIME	25,735	15,089	16,266	17,030	17,831	18,669	19,546	Includes 2.7% COLA and 2% merit raise
10100-40200	FICA	89,990	105,258	113,468	118,801	124,385	130,231	136,352	Includes 2.7% COLA and 2% merit raise
10100-40300	RETIREMENT	464,361	523,637	564,481	591,011	618,789	647,872	678,322	Includes 2.7% COLA and 2% merit raise, rate hasn't changed since 2019
10100-40301	HEALTH INSURANCE RETIREES	41,691	49,512	52,483	55,632	58,970	62,508	66,258	6% increase per the AMA forecast
10100-40400	INSURANCE EMPLOYEES	359,419	457,955	485,432	514,558	545,432	578,158	612,847	6% increase per the AMA forecast
10100-40600	WORKER'S COMPENSATION	23,484	6,147	45,000	49,500	54,450	59,895	65,885	Used 2024 budget number, then 10% increase going forward
		<b>2,220,577</b>	<b>2,595,959</b>	<b>2,827,683</b>	<b>2,969,962</b>	<b>3,119,586</b>	<b>3,276,950</b>	<b>3,442,469</b>	

	Actual 2022	Adopted Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Notes
<b>Other Operating Expenditures</b>								
10100-40700 DMV	24,589	86,207	87,931	89,690	91,484	93,313	95,179	
10100-41000 AUDIT & ACCOUNTING FEES	72,065	60,500	61,710	62,944	64,203	65,487	66,797	
10100-41200 MAGISTRATE RETAINER	24,000	24,000	24,480	24,970	25,469	25,978	26,498	
10100-41300 LEGAL FEES	430,555	637,650	650,403	663,411	676,679	690,213	704,017	
10100-41400 COMP LAND USE PLAN REVISION	-	125,000	-	-	-	-	-	
10100-41500 ENGINEERING FEES	203,378	126,000	128,520	131,090	133,712	136,386	139,114	
10100-41600 COMPUTER SUPPLIES & PROGRAMS	228,444	177,550	181,101	184,723	188,417	192,186	196,030	
10100-42100 MEMBERSHIP DUES & SUBS.	17,146	30,000	30,600	31,212	31,836	32,473	33,122	
10100-42200 PRINTING	12,797	9,037	9,218	9,402	9,590	9,782	9,978	
10100-42300 UTILITIES	60,227	59,113	60,295	61,501	62,731	63,986	65,266	
10100-42400 TELEPHONE	24,158	23,236	23,701	24,175	24,658	25,151	25,654	
10100-42500 ADVERTISING	26,529	25,137	25,640	26,153	26,676	27,209	27,753	
10100-42600 INSURANCE GENERAL	26,599	35,466	30,500	33,550	36,905	40,596	44,655	Used 2024 budget number, then 10% increase going forward per ldi.la.gov
10100-42700 JANITORIAL SERVICES	18,564	18,564	18,935	19,314	19,700	20,094	20,496	
10100-42800 INSURANCE PROPERTY	21,258	21,258	57,000	68,400	82,080	98,496	118,195	Used 2024 budget number, then 20% increase going forward per ldi.la.gov
10100-42900 BANK CHARGES	38,019	12,548	12,799	13,055	13,316	13,582	13,854	
10100-43000 OFFICE SUPPLIES	33,386	17,000	17,340	17,687	18,041	18,401	18,769	
10100-43100 PENALTY INTEREST & S.C.	-	117	119	122	124	127	129	
10100-43200 BUILDING MAINTENANCE	66,061	74,274	75,759	77,275	78,820	80,397	82,004	
10100-43300 MAINTENANCE RECREATION	12,689	15,791	16,107	16,429	16,758	17,093	17,435	
10100-43400 COMMUNITY CENTER	39,943	45,000	45,900	46,818	47,754	48,709	49,684	
10100-43500 PLANNING & DEVELOPMENT	1,140,649	802,000	818,040	834,401	851,089	868,111	885,473	
10100-43600 RECORDING FEES	4,915	6,484	6,614	6,746	6,881	7,018	7,159	
10100-43700 TRAILHEAD	164,748	150,000	153,000	156,060	159,181	162,365	165,612	
10100-43900 KEEP MANDEVILLE BEAUTIFUL	60,629	71,300	72,726	74,181	75,664	77,177	78,721	
10100-44000 POSTAGE	3,999	5,000	5,100	5,202	5,306	5,412	5,520	
10100-44100 BANQUETS	1,394	2,702	2,756	2,811	2,867	2,925	2,983	
10100-44200 TRAVEL CONVS. & CONFS.	52,852	46,960	47,899	48,857	49,834	50,831	51,848	
10100-45000 DECOR. & BEAUTIFICATION	117,752	25,000	25,500	26,010	26,530	27,061	27,602	
10100-45100 SOCIAL SERVICES	47,000	52,000	53,040	54,101	55,183	56,286	57,412	
10100-45300 ECONOMIC DEVELOPMENT	-	6,500	6,630	6,763	6,898	7,036	7,177	
10100-45500 ANIMAL CONTROL	1,400	2,000	2,040	2,081	2,122	2,165	2,208	
10100-45700 YOUTH SERVICES	10,000	10,000	10,200	10,404	10,612	10,824	11,041	
10100-45800 MAYOR'S ALLOWANCE	391	500	510	520	531	541	552	
10100-45900 P & Z MEETING FEES	8,300	8,400	8,568	8,739	8,914	9,092	9,274	
10100-46000 COUNCIL MEETING FEES	72,000	72,000	73,440	74,909	76,407	77,935	79,494	
10100-46400 ELECTION EXPENSE	2,978	-	2,000	-	2,000	-	2,000	
10100-46500 CIVIL SERVICE	11,337	10,635	10,848	11,065	11,286	11,512	11,742	
10100-46700 UNIFORMS	6,714	5,500	5,610	5,722	5,837	5,953	6,072	
10100-46800 FUEL	1,836	1,500	1,645	1,678	1,711	1,746	1,781	Using 2024 budget amount, then a 2% annual increase despite EIA.gov projects
10100-46900 INSURANCE VEHICLES	2,749	4,935	5,034	5,134	5,237	5,342	5,449	Used 2024 budget number, then 10% increase going forward per ldi.la.gov
10100-47000 VEHICLE MAINTENANCE	3,177	4,000	4,080	4,162	4,245	4,330	4,416	
10100-47100 EQUIPMENT MAINTENANCE	1,290	1,500	1,530	1,561	1,592	1,624	1,656	
10100-47500 EQUIPMENT RENTAL	24,748	22,000	22,440	22,889	23,347	23,814	24,290	
10100-47600 CONTRACTED SERVICES	89,182	70,000	71,400	72,828	74,285	75,770	77,286	
10100-48900 TRAINING	13,079	25,263	25,768	26,284	26,809	27,345	27,892	
10100-49000 GARBAGE COLLECTION FEES	1,033,733	888,854	906,631	924,764	943,259	962,124	981,367	
10100-49900 EMERGENCY EXPENSE	9,805,409	-	-	-	-	-	-	
10100-49901 ELEVATIONS EXPENSE	277,219	100,000	102,000	104,040	106,121	108,243	110,408	
10100-50000 GENERAL LIABILITY CLAIMS	89,781	49,000	49,980	50,980	51,999	53,039	54,100	
	14,429,668	4,067,481	4,053,087	4,144,809	4,244,701	4,345,282	4,455,164	
<b>Capital Outlay</b>								
10100-88000 Capital outlay	1,966,216	2,853,913	6,750,000	6,500,000	1,750,000	250,000	250,000	
<b>Total General Fund Expenditures</b>	<b>18,616,461</b>	<b>9,517,353</b>	<b>13,630,770</b>	<b>13,614,771</b>	<b>9,114,287</b>	<b>7,872,232</b>	<b>8,147,634</b>	
<b>Total net effect on fund balance for GF</b>	<b>20,546,186</b>	<b>31,661,643</b>	<b>14,956,090</b>	<b>15,601,843</b>	<b>20,752,806</b>	<b>22,667,028</b>	<b>23,086,501</b>	

	Actual 2022	Adopted Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Notes
<b>Beginning Fund Balance</b>		21,350,721	25,537,990	25,356,190	24,736,718	23,637,660	22,021,348	
<b>Total Revenues</b>		26,410,457	20,387,054	20,854,271	21,335,660	21,831,796	22,343,288	
<b>Total Expenditures (less Capital Outlay)</b>		19,194,880	20,568,853	21,473,744	22,434,718	23,448,108	24,526,793	
<b>Total Net Change</b>		7,215,577	(181,800)	(619,473)	(1,099,058)	(1,616,312)	(2,183,505)	
<b>Prior Years Appropriations</b>		3,028,308	-	-	-	-	-	
<b>Ending Fund Balance</b>		25,537,990	25,356,190	24,736,718	23,637,660	22,021,348	19,837,843	
<b>Projected Capital Outlay</b>		4,107,413	7,015,060	6,700,000	1,900,000	350,000	350,000	
<b>Ending Fund Balance including Cap Outlay</b>		21,430,577	14,233,718	6,914,245	3,915,187	1,948,875	(584,630)	<i>Assumes no state capital outlay money or additional revenue for these costs</i>

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	Actual 2022	Adopted Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Notes	
<b>POLICE EXPENDITURES</b>									
<b>Wages and Benefits</b>									
10110-40000	SALARIES	3,370,518	3,817,921	4,115,719	4,309,158	4,511,688	4,723,737	4,945,753	Includes 2.7% COLA and 2% merit raise
10110-40100	OVERTIME	689,510	560,147	603,838	632,219	661,933	693,044	725,617	Includes 2.7% COLA and 2% merit raise
10110-40200	FICA	301,338	308,529	332,594	348,226	364,593	381,729	399,670	Includes 2.7% COLA and 2% merit raise
10110-40300	RETIREMENT	1,356,524	1,847,580	1,991,691	2,085,301	2,183,310	2,285,925	2,393,364	Includes 2.7% COLA, 2% merit raise and additional 1% increase, rate
10110-40301	HEALTH INSURANCE RETIREES	242,740	298,993	316,933	335,949	356,105	377,472	400,120	6% increase per the AMA forecast
10110-40400	INSURANCE EMPLOYEES	1,009,811	1,224,851	1,298,342	1,376,243	1,458,817	1,546,346	1,639,127	6% increase per the AMA forecast
10110-40600	WORKER'S COMPENSATION	177,131	133,220	215,000	236,500	260,150	286,165	314,782	Used 2024 budget number, then 10% increase going forward
		7,147,572	8,191,241	8,874,117	9,323,595	9,796,596	10,294,418	10,818,432	
<b>Other Operating Expenditures</b>									
10110-41600	COMPUTER SUPPLIES & PROGRAMS	796,173	782,810	798,466	814,436	830,724	847,339	864,285	
10110-42100	MEMBERSHIP & DUES	3,022	3,837	3,914	3,992	4,072	4,153	4,236	
10110-42200	PRINTING	4,095	4,500	4,590	4,682	4,775	4,871	4,968	
10110-42300	UTILITIES	23,703	21,200	21,624	22,056	22,498	22,948	23,407	
10110-42400	TELEPHONE	35,248	35,774	36,489	37,219	37,964	38,723	39,497	
									Used 2024 budget number, then 10% increase going forward per ldi.la.gov
10110-42600	INSURANCE GENERAL	111,930	117,000	140,000	154,000	169,400	186,340	204,974	
10110-42700	JANITORIAL	19,752	21,322	21,748	22,183	22,627	23,080	23,541	Used 2024 budget number, then 20% increase going forward per ldi.la.gov
									Used 2024 budget number, then 20% increase going forward per ldi.la.gov
10110-42800	INSURANCE PROPERTY	63,151	22,790	160,000	192,000	230,400	276,480	331,776	
10110-43000	OFFICE SUPPLIES	14,723	12,000	12,240	12,485	12,734	12,989	13,249	
10110-43200	BUILDING MAINTENANCE	32,913	30,000	30,600	31,212	31,836	32,473	33,122	
10110-44000	POSTAGE	840	1,400	1,428	1,457	1,486	1,515	1,546	
10110-44200	TRAVEL CONVS. & CONFS	6,915	14,765	15,060	15,362	15,669	15,982	16,302	
10110-46300	CRIME PREVENTION	8,072	14,000	14,280	14,566	14,857	15,154	15,457	
10110-46500	CIVIL SERVICE	38,710	67,577	68,929	70,307	71,713	73,148	74,610	
10110-46600	RADIO MAINTENANCE	30,588	50,000	51,000	52,020	53,060	54,122	55,204	
10110-46700	UNIFORMS	108,525	40,000	40,800	41,616	42,448	43,297	44,163	
									Using 2024 budget amount, then a 2% annual increase despite EIA.gov projects a decline in 2024
10110-46800	FUEL	137,733	98,000	147,000	149,940	152,939	155,998	159,118	Used 2024 budget number, then 10% increase going forward per ldi.la.gov
10110-46900	INSURANCE VEHICLES	47,417	43,000	39,020	42,922	47,214	51,936	57,129	
10110-47000	VEHICLE MAINTENANCE	93,246	95,000	96,900	98,838	100,815	102,831	104,888	
10110-47100	EQUIPMENT MAINTENANCE	662	1,000	1,020	1,040	1,061	1,082	1,104	
10110-47200	CRIME INVESTIGATION	6,316	10,000	10,200	10,404	10,612	10,824	11,041	
10110-47300	POLICE SUPPLIES	85,513	60,000	61,200	62,424	63,672	64,946	66,245	
10110-47500	EQUIPMENT RENTAL	2,398	3,000	3,060	3,121	3,184	3,247	3,312	
10110-47600	CONTRACTED SERVICES	16,405	9,101	9,283	9,469	9,658	9,851	10,048	
10110-48900	TRAINING	82,971	115,237	117,542	119,893	122,290	124,736	127,231	
10110-49100	PRISONER EXPENSE	-	1,000	1,020	1,040	1,061	1,082	1,104	
		1,771,021	1,674,313	1,907,413	1,988,683	2,078,771	2,179,147	2,291,559	
<b>Capital Outlay</b>									
10110-88000	Capital outlay	198,187	851,500	15,060	-	-	-	-	
<b>Total Police Expenditures</b>		<b>9,116,780</b>	<b>10,717,054</b>	<b>10,796,591</b>	<b>11,312,278</b>	<b>11,875,367</b>	<b>12,473,566</b>	<b>13,109,991</b>	

	Actual 2022	Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Notes	
<b>STREET EXPENDITURES</b>									
<b>Wages and Benefits</b>									
10120-40000	SALARIES	711,512	1,142,443	1,231,554	1,289,437	1,350,040	1,413,492	1,479,926	Includes 2.7% COLA and 2% merit raise
10120-40100	OVERTIME	33,258	56,464	60,868	63,729	66,724	69,860	73,144	Includes 2.7% COLA and 2% merit raise
10120-40200	FICA	55,669	86,695	93,457	97,850	102,449	107,264	112,305	Includes 2.7% COLA and 2% merit raise
10120-40300	RETIREMENT	278,078	448,628	483,621	506,351	530,150	555,067	581,155	Includes 2.7% COLA and 2% merit raise, rate hasn't changed since 2019
10120-40301	HEALTH INSURANCE RETIREES	25,705	20,825	22,075	23,399	24,803	26,291	27,869	6% increase per the AMA forecast
10120-40400	INSURANCE EMPLOYEES	226,632	374,634	397,112	420,939	446,195	472,967	501,345	6% increase per the AMA forecast
10120-40600	WORKER'S COMPENSATION	41,746	30,743	85,000	93,500	102,850	113,135	124,449	Used 2024 budget number, then 10% increase going forward
		1,372,600	2,160,432	2,373,686	2,495,204	2,623,211	2,758,076	2,900,192	
<b>Other Operating Expenditures</b>									
10120-41600	COMPUTER SUPPLIES & PROGRAMS	63,329	65,888	67,206	68,550	69,921	71,319	72,746	
10120-42100	MEMBERSHIP DUES & SUBS.	1,315	1,500	1,530	1,561	1,592	1,624	1,656	
10120-42300	UTILITIES	170,946	160,202	163,406	166,674	170,008	173,408	176,876	
10120-42400	TELEPHONE	5,207	5,670	5,783	5,899	6,017	6,137	6,260	
10120-42600	INSURANCE GENERAL	17,270	19,877	17,660	19,426	21,369	23,505	25,856	Used 2024 budget number, then 10% increase going forward per ldi.la.gov
10120-42800	INSURANCE PROPERTY	13,818	13,089	31,500	37,800	45,360	54,432	65,318	Used 2024 budget number, then 20% increase going forward per ldi.la.gov
10120-42900	BANK CHARGES	-	1,000	1,020	1,040	1,061	1,082	1,104	
10120-43000	OFFICE SUPPLIES	4,239	3,000	3,060	3,121	3,184	3,247	3,312	
10120-43200	BUILDING MAINTENANCE	13,308	10,000	10,200	10,404	10,612	10,824	11,041	
10120-43900	CANALS & DRAINAGE	10,126	13,000	13,260	13,525	13,796	14,072	14,353	
10120-44200	TRAVEL CONVS. & CONFS.	25	2,500	2,550	2,601	2,653	2,706	2,760	
10120-46600	RADIO MAINTENANCE	-	-	-	-	-	-	-	
10120-46700	UNIFORMS	8,633	14,000	14,280	14,566	14,857	15,154	15,457	
10120-46800	FUEL	15,885	20,004	24,520	25,010	25,511	26,021	26,541	Using 2024 budget amount, then a 2% annual increase despite EIA.gov projects a decline in 2024
10120-46900	INSURANCE VEHICLES	13,055	13,151	11,066	12,173	13,390	14,729	16,202	Used 2024 budget number, then 10% increase going forward per ldi.la.gov
10120-47000	VEHICLE MAINTENANCE	17,924	15,000	15,300	15,606	15,918	16,236	16,561	
10120-47100	EQUIPMENT MAINTENANCE	64,166	60,000	61,200	62,424	63,672	64,946	66,245	
10120-47500	EQUIPMENT RENTAL	868	1,000	1,020	1,040	1,061	1,082	1,104	
10120-47600	CONTRACTED SERVICES	17,998	18,573	18,944	19,323	19,710	20,104	20,506	
10120-47700	SMALL TOOLS & SUPPLIES	36,633	26,000	26,520	27,050	27,591	28,143	28,706	
10120-47800	MOSQUITO & PEST CONTROL	-	-	-	-	-	-	-	
10120-47900	SIGNS & LIGHTS	31,631	20,000	20,400	20,808	21,224	21,649	22,082	
10120-48000	SAND ASPHALT & GRAVEL	11,125	20,000	20,400	20,808	21,224	21,649	22,082	
10120-50000	GENERAL LIABILITY CLAIMS	125	2,000	2,040	2,081	2,122	2,165	2,208	
		517,626	505,454	532,866	551,491	571,853	594,235	618,977	
<b>Capital Outlay</b>									
10120-88000	Capital outlay	165,335	402,000	250,000	200,000	150,000	100,000	100,000	
	<b>Total Street Expenditures</b>	<b>2,055,561</b>	<b>3,067,886</b>	<b>3,156,552</b>	<b>3,246,695</b>	<b>3,345,063</b>	<b>3,452,311</b>	<b>3,619,168</b>	

		Actual 2022	Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Notes
<b>ENTERPRISE FUND REVENUE</b>									
20000-31400	INTEREST INCOME	(78,351)	250,000	250,000	250,000	250,000	250,000	250,000	
20000-32200	GRANTS	3,758	-	-	-	-	-	-	
20000-33300	WATER IMPACT FEES	31,502	28,464	28,749	29,036	29,326	29,620	29,916	1% increase due to projected population growth
20000-33400	WATER INSPECTION FEES	1,000	900	909	918	927	937	946	1% increase due to projected population growth
20000-33500	WATER FEES	1,168,484	1,182,026	1,193,846	1,205,785	1,217,843	1,230,021	1,242,321	1% increase due to projected population growth
20000-33600	WATER TAPPING FEES	17,635	15,593	15,749	15,906	16,065	16,226	16,388	1% increase due to projected population growth
20000-33700	WATER SERVICE CHARGES	12,994	19,087	19,278	19,471	19,665	19,862	20,061	1% increase due to projected population growth
20000-33800	DELINQUENT FEES	9,826	35,461	35,816	36,174	36,536	36,901	37,270	1% increase due to projected population growth
20000-35200	SEWER FEES	2,139,279	2,155,548	2,177,103	2,198,875	2,220,863	2,243,072	2,265,503	1% increase due to projected population growth
20000-35300	SEWER TAPPING FEES	10,500	9,333	9,426	9,521	9,616	9,712	9,809	1% increase due to projected population growth
20000-35400	SEWER INSPECTION FEES	825	767	775	782	790	798	806	1% increase due to projected population growth
20000-35500	SEWER IMPACT FEES	25,766	22,197	22,419	22,643	22,870	23,098	23,329	1% increase due to projected population growth
20000-39900	DHH FEES	83,998	58,454	59,039	59,629	60,225	60,827	61,436	1% increase due to projected population growth
20000-90400	TRANS FROM SPEC SALES TAX	4,909,740	10,139,649	10,614,609	10,879,974	11,151,974	11,430,773	11,716,543	+2.5% after 2024
		8,336,956	13,917,479	14,427,718	14,728,714	15,036,701	15,351,847	15,674,327	
<b>WATER EXPENDITURES</b>									
<b>Wages and Benefits</b>									
20211-40000	SALARIES	458,812	736,663	794,123	831,446	870,524	911,439	954,277	Includes 2.7% COLA and 2% merit raise
20211-40100	OVERTIME	36,099	44,647	48,129	50,392	52,760	55,240	57,836	Includes 2.7% COLA and 2% merit raise
20211-40200	FICA	37,596	56,027	60,397	63,236	66,208	69,320	72,578	Includes 2.7% COLA and 2% merit raise
20211-40300	RETIREMENT	173,882	289,288	311,852	326,510	341,855	357,923	374,745	Includes 2.7% COLA and 2% merit raise, rate hasn't changed since 2019
20211-40301	HEALTH INSURANCE RETIREES	17,991	19,139	20,287	21,505	22,795	24,163	25,612	6% increase per the AMA forecast
20211-40400	INSURANCE EMPLOYEES	78,912	173,040	183,422	194,428	206,093	218,459	231,567	6% increase per the AMA forecast
20211-40600	WORKER'S COMPENSATION	23,192	16,396	17,675	19,442	21,387	23,525	25,878	Used 2024 budget number, then 10% increase going forward
		826,484	1,335,200	1,435,886	1,506,958	1,581,623	1,660,068	1,742,492	
<b>Other Operating Expenditures</b>									
20211-41000	LICENSES & PERMITS	55,677	55,000	56,100	57,222	58,366	59,534	60,724	
20211-41500	ENGINEERING FEES	1,431	-	-	-	-	-	-	
20211-41600	COMPUTER SUPPLIES & PROGRAMS	62,844	119,640	122,033	124,473	126,963	129,502	132,092	
20211-41700	PUMPS MAINTENANCE	12,200	15,000	15,300	15,606	15,918	16,236	16,561	
20211-41800	WATER SUPPLIES	326	-	-	-	-	-	-	
20211-41900	PURIFICATION CHEMICALS	64,935	70,000	71,400	72,828	74,285	75,770	77,286	
20211-42100	MEMBERSHIP DUES & SUBS.	969	2,000	2,040	2,081	2,122	2,165	2,208	
20211-42200	PRINTING	6,449	15,000	15,300	15,606	15,918	16,236	16,561	
20211-42300	UTILITIES	148,573	118,610	120,982	123,402	125,870	128,387	130,955	
20211-42400	TELEPHONE	7,630	8,804	8,980	9,160	9,343	9,530	9,720	
20211-42600	INSURANCE GENERAL	10,628	12,624	12,876	13,134	13,397	13,665	13,938	
20211-42800	INSURANCE PROPERTY	13,273	34,910	35,608	36,320	37,047	37,788	38,543	
20211-42900	BANK CHARGES	21,334	7,442	7,591	7,743	7,898	8,055	8,217	
20211-43000	OFFICE SUPPLIES	2,209	2,500	2,550	2,601	2,653	2,706	2,760	
20211-43200	BUILDING MAINTENANCE	15,313	12,000	12,240	12,485	12,734	12,989	13,249	
20211-44000	POSTAGE	64	662	675	689	703	717	731	
20211-44200	TRAVEL CONVS. & CONFS.	1,025	1,650	1,683	1,717	1,751	1,786	1,822	
20211-46500	CIVIL SERVICE	8,045	6,197	6,321	6,447	6,576	6,708	6,842	
20211-46600	RADIO MAINTENANCE	-	2,000	2,040	2,081	2,122	2,165	2,208	
20211-46700	UNIFORMS	6,655	10,000	10,200	10,404	10,612	10,824	11,041	
20211-46800	FUEL	31,930	37,121	34,784	35,480	36,189	36,913	37,651	Using 2024 budget amount, then a 2% annual increase despite EIA.gov projects a decline in 2024
20211-46900	INSURANCE VEHICLES	7,423	8,000	11,066	12,173	13,390	14,729	16,202	Used 2024 budget number, then 10% increase going forward per ldi.la.gov
20211-47000	VEHICLE MAINTENANCE	11,268	19,000	19,380	19,768	20,163	20,566	20,978	
20211-47100	EQUIPMENT MAINT. & SERVICE	5,248	8,000	8,160	8,323	8,490	8,659	8,833	
20211-47500	EQUIPMENT RENTAL	1,439	3,000	3,060	3,121	3,184	3,247	3,312	
20211-47600	CONTRACTED SERVICES	10,469	20,000	20,400	20,808	21,224	21,649	22,082	
20211-47700	SMALL TOOLS & SUPPLIES	17,697	17,000	17,340	17,687	18,041	18,401	18,769	

		Actual 2022	Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Notes
20211-48200	CONNECTION SUPPLIES	735,574	90,000	91,800	93,636	95,509	97,419	99,367	
20211-48300	TESTING	10,972	8,000	8,160	8,323	8,490	8,659	8,833	
20211-48400	PLANT MAINTENANCE	18,966	22,000	22,440	22,889	23,347	23,814	24,290	
20211-48900	TRAINING	2,747	7,125	7,268	7,413	7,561	7,712	7,867	
20211-49300	EMERGENCY REPAIRS	2,716	5,000	5,100	5,202	5,306	5,412	5,520	
		1,296,029	738,285	752,877	768,820	785,170	801,945	819,162	
	<b>Capital Outlay</b>								
	Capital outlay	-	464,938	1,580,000	550,000	2,350,000	700,000	2,350,000	
	<b>SEWER EXPENDITURES</b>								
	<b>Wages and Benefits</b>								
20212-40000	SALARIES	324,061	366,810	395,421	414,006	433,464	453,837	475,167	
20212-40100	OVERTIME	16,254	21,880	23,587	24,695	25,856	27,071	28,343	
20212-40200	FICA	21,801	27,897	30,073	31,486	32,966	34,516	36,138	
20212-40300	RETIREMENT	103,860	144,043	155,278	162,576	170,218	178,218	186,594	
20212-40301	HEALTH INSURANCE RETIREES	15,977	17,571	18,942	20,419	22,012	23,729	25,579	
20212-40400	INSURANCE EMPLOYEES	83,173	179,806	193,831	208,950	225,248	242,817	261,757	
20212-40600	WORKER'S COMPENSATION	24,352	18,446	19,885	21,436	23,108	24,910	26,853	
		589,478	776,453	837,016	883,568	932,871	985,097	1,040,432	
	<b>Other Operating Expenditures</b>								
20212-41000	LICENSES & PERMITS	14,134	8,000	8,160	8,323	8,490	8,659	8,833	
20212-41500	ENGINEERING FEES	32,228	-	-	-	-	-	-	
20212-41600	COMPUTER SUPPLIES & PROGRAMS	58,546	111,602	113,834	116,111	118,433	120,802	123,218	
20212-41700	PUMPS MAINTENANCE	25,287	60,000	61,200	62,424	63,672	64,946	66,245	
20212-41900	PURIFICATION CHEMICALS	468	60,000	61,200	62,424	63,672	64,946	66,245	
20212-42100	MEMBERSHIP DUES & SUBS.	110	471	480	490	500	510	520	
20212-42200	PRINTING	6,181	19,000	19,380	19,768	20,163	20,566	20,978	
20212-42300	UTILITIES	338,307	318,470	297,294	313,106	308,319	308,441	306,416	
20212-42400	TELEPHONE	5,860	7,007	6,438	6,471	6,544	6,978	6,702	
20212-42600	INSURANCE GENERAL	9,299	13,167	12,336	14,528	16,602	17,976	19,087	
20212-42800	INSURANCE PROPERTY	7,440	11,000	8,554	9,188	11,827	11,690	11,848	
20212-43000	OFFICE SUPPLIES	855	1,000	1,020	1,040	1,061	1,082	1,104	
20212-43200	BUILDING MAINTENANCE	7,651	10,000	10,200	10,404	10,612	10,824	11,041	
20212-44000	POSTAGE	-	369	376	384	392	399	407	
20212-44200	TRAVEL CONVS. & CONFS.	-	2,000	2,040	2,081	2,122	2,165	2,208	
20212-46500	CIVIL SERVICE	6,046	5,702	5,816	5,932	6,051	6,172	6,295	
20212-46600	RADIO MAINTENANCE	-	1,000	1,020	1,040	1,061	1,082	1,104	
20212-46700	UNIFORMS	4,946	7,000	7,140	7,283	7,428	7,577	7,729	
20212-46800	FUEL	29,665	33,400	27,180	27,724	28,278	28,844	50,653	Using 2024 budget amount, then a 2% annual increase despite EIA.gov projects a decline in 2024
20212-46900	INSURANCE VEHICLES	5,120	6,500	11,066	12,173	13,390	14,729	16,202	Used 2024 budget number, then 10% increase going forward per ldi.la.gov
20212-47000	VEHICLE MAINTENANCE	13,486	15,000	15,300	15,606	15,918	16,236	16,561	
20212-47100	EQUIP.-MAINT. & SERVICE	15,267	15,000	15,300	15,606	15,918	16,236	16,561	
20212-47500	EQUIPMENT RENTAL	248	2,000	2,040	2,081	2,122	2,165	2,208	
20212-47600	CONTRACTED SERVICES	59,798	50,000	51,000	52,020	53,060	54,122	55,204	
20212-47700	SMALL TOOLS & SUPPLIES	7,924	8,000	8,160	8,323	8,490	8,659	8,833	
20212-48000	SAND ASPHALT & GRAVEL	-	-	-	-	-	-	-	
20212-48200	CONNECTION SUPPLIES	(9,947)	25,000	25,500	26,010	26,530	27,061	27,602	
20212-48300	TESTING	165,206	100,000	102,000	104,040	106,121	108,243	110,408	
20212-48400	PLANT MAINTENANCE	47,245	80,000	81,600	83,232	84,897	86,595	88,326	
20212-48900	TRAINING	1,140	6,000	6,120	6,242	6,367	6,495	6,624	
20212-49300	EMERGENCY REPAIRS	4,572	10,000	9,597	13,592	17,215	19,658	22,093	
20212-49900	EMERGENCY EXPENSE	-	-	-	-	-	-	-	
		857,082	986,688	971,351	1,007,645	1,025,255	1,043,857	1,081,255	
	<b>Capital Outlay</b>								
	Capital outlay	-	4,453,000	5,283,000	4,250,000	2,950,000	2,750,000	2,950,000	

	Actual 2022	Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Notes
<b>Total Water Expenditures</b>	2,122,513	2,073,485	2,188,764	2,275,778	2,366,793	2,462,013	2,561,654	
<b>Total Sewer Expenditures</b>	1,446,560	1,763,141	1,808,367	1,891,214	1,958,127	2,028,955	2,121,687	
<b>Total Capital</b>	-	4,917,938	6,863,000	4,800,000	5,300,000	3,450,000	5,300,000	
	3,569,073	8,754,564	10,860,131	8,966,992	9,624,919	7,940,968	9,983,341	
<b>Total Enterprise Net Income</b>	<b>4,767,883</b>	<b>5,162,915</b>	<b>3,567,587</b>	<b>5,761,722</b>	<b>5,411,781</b>	<b>7,410,880</b>	<b>5,690,986</b>	
<b>Beginning Fund Balance</b>	56,668,633	61,436,516	66,599,431	70,167,018	75,928,739	81,340,521	88,751,400	
<b>Ending Fund Balance</b>	<b>61,436,516</b>	<b>66,599,431</b>	<b>70,167,018</b>	<b>75,928,739</b>	<b>81,340,521</b>	<b>88,751,400</b>	<b>94,442,386</b>	
<b>Beginning Fund Balance</b>	8,535,419	13,303,302	23,384,155	33,814,742	44,376,463	55,088,245	65,949,124	
<b>Ending Fund Balance</b>	<b>13,303,302</b>	<b>23,384,155</b>	<b>33,814,742</b>	<b>44,376,463</b>	<b>55,088,245</b>	<b>65,949,124</b>	<b>76,940,110</b>	

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GENERAL FUND	2019	2020	2021	2022	2023	AVERAGE					
	Actual	Actual	Actual	Actual	Adopted		2024	2025	2026	2027	2028
Ad valorem tax	1,828,840	1,883,455 2.90%	1,986,800 5.20%	2,001,046 0.71%	2,015,792 0.73%	1,971,773 2.39%					
Franchise tax	1,009,344	880,152 -14.68%	985,967 10.73%	1,144,393 13.84%	1,034,324 -10.64%	1,011,209 4.64%					
Sales tax	15,983,874	15,771,834 -1.34%	18,246,438 13.56%	20,508,670 11.03%	19,623,351 -4.51%	18,537,573 4.68%	20,113,935 2.5% increase	20,616,783	21,132,203	21,660,508	22,202,020
License & permits	1,599,167	1,502,788 -6.41%	1,496,594 -0.41%	1,691,763 11.54%	1,586,700 -6.62%	1,569,461 -0.48%					
Fines & forfeitures	472,576	387,507 -21.95%	550,514 29.61%	360,416 -52.74%	576,623 37.50%	468,765 -1.90%					
Intergovernmental	1,086,935	221,296 -391.17%	305,689 27.61%	6,731,589 95.46%	5,000,000 -34.63%	3,064,644 -75.68%					
Charges for services	846,594	880,532 3.85%	932,522 5.58%	934,085 0.17%	888,854 -5.09%	908,998 1.13%					
Interest	414,643	793,477 47.74%	115,442 -587.34%	(299,202) 138.58%	(250,192) -19.59%	89,881 -105.15%					
Miscellaneous	510,126	719,138 29.06%	681,918 -5.46%	815,493 16.38%	800,000 -1.94%	754,137 9.51%					
Total less Intergov	22,665,164	22,818,883 0.68%	24,996,195 9.54%	27,156,664 8.64%	26,275,452 -3.24%	25,311,799 -3.67%					

census.gov assumes a 1% annual increase in population for the area

ENTERPRISE FUNDS	2019	2020	2021	2022	2023	AVERAGE
	Actual	Actual	Actual	Actual	Adopted	
Water fees	1,111,933	1,185,932 6.24%	1,114,386 -6.42%	854,817 -30.37%	1,182,026 27.68%	1,084,290 -0.72%
Sewer fees	2,144,267	2,108,253 -1.71%	2,077,167 -1.50%	1,613,300 -28.75%	2,155,548 25.16%	1,988,567 -1.70%
Trans from Special Sales Tax	1,677,381	2,765,509 39.35%	1,690,557 -63.59%	2,973,637 43.15%	9,534,611 68.81%	4,241,079 21.93%

	2019	2020	2021	2022	2023	2024	2025-2028
COLA	2.80%	1.60%	1.30%	5.90%	8.70%	7.80%	4.70%

*Includes a 5.8% merit raise + 2% COLA*

Source:

COLA <https://www.ssa.gov/cola/>

COLA <https://www.nbcnews.com/business/consumer/social-security-cola-2024-how-much-may-be-smallest-in-years-rcna89257>

Health Ins <https://www.ama-assn.org/about/research/trends-health-care-spending>

WC [https://www.nci.com/SecureDocuments/AES\\_Content/Medical\\_Dillema.html](https://www.nci.com/SecureDocuments/AES_Content/Medical_Dillema.html)

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**City of Mandeville  
FY 2023 Capital Budget**

		2023	Prior Years	Encumbered	2024	2025	2026	2027	2028
		Budget Request	Appropriations						
GENERAL GOVERNMENT									
100.21.001	Lakefront Wetlands Restoration * (Berm between Sunset Point and Lakeshore Dr.)		2,826,779	173,221	250,000				
100.21.002	Harbor Field Upgrades	1,100,000	78,900	41,100					
100.21.005	Shoreline Protection and Flood Control (Eastside of City)		469,970	31,045	2,000,000	2,000,000			
100.21.006	Shoreline Protection and Flood Control (Westside of City)		412,897	87,103	2,000,000	2,000,000			
100.21.008	Harbor Break Water Repairs		60,473	39,527			1,500,000		
100.21.009	City Parks & Playgrounds Improvements	450,000							
100.21.016	Neighborhoods Deck Replacement		486,564	13,436					
100.21.018	City Hall Master Plan	243,413	353,093	46,907	2,250,000	2,250,000			
100.21.019	Seawall Repair	250,000	247,654	2,346	250,000	250,000	250,000	250,000	250,000
100.22.008	Land Acquisition	200,000	1,968,886	1,031,114					
100.22.009	Madison Street Jail Restoration		300,000	175					
100.22.010	Ravine aux Coquille Bank Stabilization		-	Bid					
100.23.001	Recreational Master Plan	82,000							
100.23.002	Harbor Gazebo Improvements	388,500							
100.23.003	Safety Study	110,000							
100.23.004	Dew Drop/Lang House Parking	30,000							
		2,853,913	7,205,216	1,465,974	6,750,000	6,500,000	1,750,000	250,000	250,000
POLICE									
110.22.006	Building and Grounds Repair		134,940	15,060					
110.22.007	Motorcycles		75,000	In Progress					
110.23.001	Vehicle Replacement	200,000							
110.23.002	Vehicle Outfitting	87,500							
110.23.003	Vehicle Replacement (Ida)	80,000							
110.23.004	Vehicle Outfitting (Ida)	24,000							
110.23.006	Radar Trailers and Signs	60,000							
110.23.007	Police Department Building Design	400,000							
		851,500	209,940	15,060					
STREET DEPARTMENT									
120.22.001	Buildings & Grounds Repairs		200,000	Awarded	250,000	200,000	150,000	100,000	100,000
120.22.002	Street Sweeper	300,000							
120.22.008	30' Interstate Trailer		20,000	Bid					
120.23.002	Hot Water Pressure Washer	12,000							
120.23.003	Wood Chipper	60,000							
120.23.004	Walk Behind Bobcat	30,000							
		402,000	220,000		250,000	200,000	150,000	100,000	100,000
CAPITAL STREETS									
700.21.004	Highway 22 Drainage **	7,000,000	569,504	240,496					
700.21.005	West Approach Pedestrian Path Phase 2 Construction		411,873	38,127					
700.21.008	Highway 190/22 Interchange Improvements Design		100,213	20,887					
700.21.009	East Mandeville By-Pass Road		735,727	14,273	250,000	250,000	250,000	250,000	250,000

700.21.010	Monroe Street & East Approach Intersection Construction		618,344	381,656					
700.21.015	Highway 190 Median Project		241,129	168,871	375,000	200,000	500,000		
700.22.001	Asphalt Maintenance	500,000	960,462	39,538			1,000,000		
700.22.002	Striping	100,000	80,607	19,393	100,000	100,000	100,000	100,000	100,000
700.22.003	Roadway & Drainage Maintenance	500,000	1,442,877	557,123	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
700.22.004	Sidewalk Repairs	150,000	144,250	5,750	150,000	150,000	150,000	150,000	150,000
700.22.005	Multi Modal Use Study		30,000	Contracted					
700.22.006	Highway 190/22 Interchange Improvements Construction	200,000	100,213	20,887	200,000				
700.22.007	Sidewalk on South Side of E Causeway Approach from Monroe Street to Butterfly Garden	400,000	98,193	1,808					
700.23.001	Old Golden Shores Neighborhood Drainage Improvements	400,000							
700.23.002	Montgomery Street Drainage Improvements	75,000							
		9,325,000	5,533,389		3,075,000	2,700,000	4,000,000	2,500,000	2,500,000

WATER DEPARTMENT

211.21.003	Water System Repairs	157,938	181,623	399,258	500,000	350,000	350,000	500,000	350,000
211.21.008	Golden Glen Water Line Replacement & Meter Replacement		3,276,790	156,561		200,000	2,000,000	200,000	2,000,000
211.22.004	Tilt Trailer		10,000	Bid					
211.23.001	Air Compressor (Tow Behind)	30,000							
211.23.003	Hach SL1000 Hand Water Sampling	7,000							
211.23.004	F450 Truck with Tool Body	130,000							
211.23.005	Old Mandeville Waterlines Design	140,000			1,080,000				
		464,938	3,468,413		1,580,000	550,000	2,350,000	700,000	2,350,000

SEWER DEPARTMENT

212.21.001	Airboat Hull Replacement		100,000	Bid					
212.21.003	Sewer System Repairs	500,000	58,158	540,751	500,000	500,000	500,000	500,000	500,000
212.21.004	Sanitary Sewer Evaluation Study (SSES)	100,000	67,480	32,520	200,000	200,000	200,000	200,000	200,000
212.21.005	SCADA Panel Upgrades	250,000	243,957	3,998					
212.21.010	WWTP Pipeline Extension (Permitting, Geotech)	1,500,000	73,818	44,903	200,000				
212.21.012	Odor Control Collection System and Treatment Plant		407,914	21,944	100,000				
212.21.015/16	Lift Stations 16 & 26 Upgrades		1,008,212	61,788					
212.21.017/18	Lift Stations 35 & 38 Upgrades	50,000	920,969	59,531					
212.21.019	Lift Station 4 Upgrade	500,000	398,331	21,669					
212.21.020	Treatment Plant Sludge Removal		1,564,479	81,021	200,000				
212.22.001	Lift Stations 42 & 43 Upgrades	200,000	792,866	7,134					
212.22.002	Lift Stations 3 & 39 Upgrades	320,000	1,392,338	7,662					
212.22.003	Public Works Building		197,583	2,418	1,500,000	1,500,000			
212.22.005	Fence at WWTP	175,000							
212.22.008	Submersible Pump Replacement at Lift Stations		49,774	10,226	50,000	50,000	50,000	50,000	50,000
212.23.001	Push Camera	18,000							
212.23.003	F450 Truck with Tool Body	130,000			130,000		130,000	-	130,000
212.23.004	F150 Trucks (2)	70,000			70,000		70,000		70,000
212.23.005	Skid Mounted Jetter/Pipe Hunter	30,000							
212.23.007	Lift Stations 37, 13 and 18 Design	150,000			1,333,000	2,000,000	2,000,000	2,000,000	2,000,000
212.23.008	Lift Stations A and 27 Design	110,000			1,000,000				
212.23.009	Fontainebleau State Park Force Main Construction	350,000			-				
		4,453,000	7,275,880		5,283,000	4,250,000	2,950,000	2,750,000	2,950,000

Total by Funds		18,350,351	23,912,839	1,481,033	16,938,000	14,200,000	11,200,000	6,300,000	8,150,000
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	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Sales Tax	15,983,874	15,771,834	18,246,438	20,508,670	19,623,351	22,807,156	23,377,335	23,961,768	24,560,812	25,174,833	2.5% increase

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Ad Valorem	1,828,840	1,883,455	1,986,800	2,001,046	2,015,792	2,063,969	2,113,298	2,163,806	2,215,521	2,268,472	2.4% increase

Enterprise Fees	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Water	1,111,933	1,185,932	1,114,386	854,817	1,182,026	1,193,846	1,205,785	1,217,843	1,230,021	1,242,321	2.0% increase
Sewer	2,144,267	2,108,253	2,077,167	1,613,300	2,155,548	2,177,103	2,198,875	2,220,863	2,243,072	2,265,503	2.0% increase

Personnel Expenses	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
General				2,220,577	2,595,959	2,827,683	2,969,962	3,119,586	3,276,950	3,442,469	Includes 2.7% COLA and 2% merit raise
Police				7,147,572	8,191,241	8,874,117	9,323,595	9,796,596	10,294,418	10,818,432	Includes 2.7% COLA and 2% merit raise
Streets				1,372,600	2,160,432	2,373,686	2,495,204	2,623,211	2,758,076	2,900,192	Includes 2.7% COLA and 2% merit raise
Water				826,484	1,335,200	1,435,886	1,506,958	1,581,623	1,660,068	1,742,492	Includes 2.7% COLA and 2% merit raise
Sewer				589,478	776,453	837,016	883,568	932,871	985,097	1,040,432	Includes 2.7% COLA and 2% merit raise
COLA	2.80%	1.60%	1.30%	5.90%	8.70%	7.80%	3%	3%	3%	3%	

Capital Outlay	2022	2023	2024	2025	2026	2027	2028
General	1,966,216	2,853,913	6,750,000	6,500,000	1,750,000	250,000	250,000
Police	198,187	851,500	15,060	-	-	-	-
Streets	165,335	402,000	250,000	200,000	150,000	100,000	100,000
Water	-	464,938	1,580,000	550,000	2,350,000	700,000	2,350,000
Sewer	-	4,453,000	5,283,000	4,250,000	2,950,000	2,750,000	2,950,000

Personnel as a % of expenses	2022	2023	2024	2025	2026	2027	2028
Personnel	12,156,711	15,059,285	16,348,390	17,179,287	18,053,887	18,974,609	19,944,018
Other	21,201,164	12,079,634	15,232,654	15,161,449	10,605,750	9,314,467	9,616,116
%	36%	55%	52%	53%	63%	67%	67%

GF Fund Balance no cap outlay	2022	2023	2024	2025	2026	2027	2028
	21,350,721	25,537,990	25,356,190	24,736,718	23,637,660	22,021,348	19,837,843

GF Fund Balance with cap outlay	2022	2023	2024	2025	2026	2027	2028
	21,350,721	21,430,577	14,233,718	6,914,245	3,915,187	1,948,875	(584,630)

W&S Net Position	2022	2023	2024	2025	2026	2027	2028
	61,436,516	66,599,431	70,167,018	75,928,739	81,340,521	88,751,400	94,442,386

Months of Exp in GF FB (not including Cap Outlay)	2023	2024	2025	2026	2027	2028
Exp (not including Capital) per month	1,599,573	1,714,071	1,789,479	1,869,560	1,954,009	2,043,899
How many months in Fund Balance	15.97	14.79	13.82	12.64	11.27	9.71
including Cap Outlay	2023	2024	2025	2026	2027	2028
How many months in Fund Balance	13.40	8.30	3.86	2.09	1.00	(0.29)

Months of Exp in WS NP including Cap Outlay	2023	2024	2025	2026	2027	2028
Operating Expenses	3,836,626	3,997,131	4,166,992	4,324,919	4,490,968	4,683,341
	18,466,217					