

**Downtown Development Authority Budget
 DDA Budget Workshop #1 for FY 24: 12.8.22
 DDA Budget Workshop #2 for FY24: 2.9.23
 Recommended to City Council: March 2023**

How to review this document:

- Highlighted columns will be presented for approval by the DDA Board of Directors. All other data is informational.
- Note that Revenue projections are merely estimates. When the Board of Directors approves the "budget", they approve the planned Expenditures for the upcoming fiscal year.
- Each year the Board of Directors votes to approve amendments to the current fiscal year's budget and the new upcoming fiscal year's budget. 2 additional years of estimates are provided to create a longer range picture. This is especially helpful for Capital Improvement Planning.
- Note that staffing estimates may change **slightly** with input from City of Ferndale staff through the budget process. Payscales for all DDA employees were set by the board in 2022 and standard cost of living and merit based raises are estimated in this spreadsheet.

*Headlee Override -
 Anticipate a minimum
 25% reduction in revenues
 in FY 26 if the Headlee
 Override is not re-
 authorized by the voters.*

		FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY23	FY23	FY24	FY25	FY26
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY	Q2 Budget Adjustment	PROPOSED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
GL NUMBER	DESCRIPTION														
248-000-706.000	Full Time Personnel	\$118,948	\$97,385	\$132,325	\$157,413	\$151,752	\$111,052	\$119,154	\$122,267	\$127,805	\$92,314	\$135,263	\$141,346	\$134,841	\$137,200
248-000-707.000	Part-Time Personnel	\$8,243	\$12,461				\$9,179	\$9,231	\$578	\$20,700	\$0	\$5,000	\$10,000	\$5,000	\$23,963
248-000-709.000	Overtime														
248-000-714.000	Holiday Pay														
248-000-714.100	Sick Pay - Annual						\$5,478								
248-000-715.000	Social Security	\$9,325	\$8,284	\$10,004	\$11,833	\$11,401	\$10,494	\$10,000	\$9,569	\$11,380	\$7,247	\$10,534	\$11,000	\$10,315	\$10,496
248-000-716.000	Health - premiums	\$16,971	\$20,399	\$26,818	\$16,895										
248-000-716.100	Health Insurance					\$18,858	\$9,872	\$11,553	\$6,317	\$7,269		\$6,728	\$7,064	\$9,000	\$8,658
248-000-716.110	Health Insurance - EE Contribution			-\$1,676	-\$694	-\$1,023	-\$138	-\$6	-\$195	-\$360	-\$255	-\$360	-\$360	\$360	\$360
248-000-716.115	Health Insurance - Retiree														
248-000-716.150	Health Insurance Waiver						\$3,070	\$3,929	\$4,000	\$4,000	\$2,667	\$4,000	\$4,000	\$4,000	\$4,000
248-000-716.736	Health - OPEB Funding														
248-000-716.999	Health Care Clearing NEW!!														

		FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY23	FY23 PROPOSED	FY24 PROPOSED	FY25 PROPOSED	FY26 PROPOSED
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY	Q2 Budget Adjustment	PROPOSED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
GL NUMBER	DESCRIPTION														
248-000-717.000	Life Insurance - EE	\$97	\$112	\$213	\$318	\$290	\$150	\$194	\$266	\$269	\$202	\$269	\$269	\$211	\$277
248-000-718.000	Pension- ICMA-RC 401	\$5,540	\$3,618	\$9,050	\$10,828	\$10,157	\$7,667	\$8,218	\$8,450	\$8,873	\$6,462	\$9,359	\$9,785	\$9,438	\$9,531
248-000-719.000	Fringe Benefits			\$12,379	-\$2,974	\$3,560	\$2,312	\$7,042	-\$3,713						
248-000-721.000	Longevity														
248-000-725.000	Workers Compensation	\$760	\$736	\$704	\$1,857	\$1,775		\$0		\$866		\$866	\$866	\$866	\$866
	SUBTOTAL STAFF EXPENSES	\$159,884	\$142,995	\$189,817	\$195,476	\$196,770	\$159,137	\$169,314	\$147,539	\$180,802	\$108,637	\$171,659	\$183,970	\$174,031	\$195,351
248-000-730.000	Postage, Mail processing	\$92		\$48	\$13			\$0		\$500		\$500	\$500	\$500	\$500
248-000-740.000	Operating Supplies	\$37,264	\$22,280	\$34,558	\$31,947	\$27,013	\$13,567	\$2,855	\$1,918	\$3,500	\$2,961	\$5,500	\$3,000	\$4,500	\$6,000
248-000-740.248	Operating - DDA Special Projects				\$245	\$245									
248-000-747.000	Grant Activity							\$25,000							
248-000-752.000	Motor Fuel / Lubricants														
248-000-775.000	Repair & Maintenance	\$2,082	\$1,083	\$495	\$1,096	\$473		\$0	\$0	\$1,000		\$1,000	\$1,000	\$1,000	\$1,000
248-000-802.000	Audit/Actuarial Fees	\$1,000	\$1,000	\$1,000	\$1,014	\$103		\$0	\$0	\$1,200		\$0	\$0	\$0	\$0
248-000-818.000	Contractual Services	\$47,236	\$68,095	\$26,878	\$5,100	\$78,761	\$88,573	\$88,544	\$59,769	\$105,895	\$87,594	\$112,055	\$90,100	\$62,095	\$79,190
248-000-818.600	Contractual Services - Special														
248-000-853.000	Phone/Communications	\$4,596	\$2,156	\$951	\$555	\$772	\$130	\$0	\$0	\$800	\$0	\$800	\$800	\$800	\$800
248-000-853.116	Telecom - Cell Phone EE Reimb.							\$0	\$0	\$1,650	\$0	\$1,650	\$1,650	\$1,650	\$1,650
248-000-873.000	Training/Education	\$12,067	\$2,328	\$9,849	\$15,107	\$10,107	\$5,105	\$1,108	\$1,172	\$16,000	\$547	\$11,000	\$16,000	\$16,000	\$16,000
248-000-885.000	Special programs	\$50,600	\$26,882	\$20,018	\$22,612	\$20,984	\$18,235	\$38,703	\$41,283	\$46,500	\$9,573	\$27,500	\$39,000	\$39,000	\$39,000
248-000-885.500	Special Programs- Public Art					\$1,308	\$300	\$16,783	\$0	\$15,000		\$10,000	\$25,000	\$15,000	\$15,000
248-000-900.000	Printing & Publishing	\$20,053	\$4,444	\$752	\$3,252	\$8,259	\$3,218	\$13,869	\$6,607	\$24,000	\$13,088	\$20,600	\$23,600	\$23,600	\$24,600
248-000-914.000	Liability Insurance			\$1,796	\$9,527			\$0	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
248-000-920.000	Utilities	\$16,431	\$12,585	\$10,261	\$7,064	\$13,984	\$7,190	\$5,713	\$5,719	\$10,000	\$4,753	\$7,000	\$7,000	\$7,000	\$7,000
248-000-931.000	Facilities Maintenance	\$121,912	\$141,062	\$137,595	\$153,107	\$78,055	\$126,010	\$191,254	\$199,498	\$233,464	\$12,234	\$255,440	\$248,948	\$256,506	\$264,366

		FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY23	FY23 PROPOSED	FY24 PROPOSED	FY25 PROPOSED	FY26 PROPOSED
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY	Q2 Budget Adjustment	PROPOSED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
GL NUMBER	DESCRIPTION														
248-000-931.441	Facilities Maintenance - DPW														
248-000-940.200	Equipment Leases - Non-City owned														
248-000-942.000	Building Rental	\$27,479	\$20,840	\$1,773	\$1,974	\$1,958	\$373	\$0		\$0		\$1,500	\$3,000	\$0	\$0
248-000-943.000	Equip Rental Alloc - General Fund	\$3,901	\$1,579	\$2,740	\$546	\$248	\$874	\$0		\$600	\$0	\$600	\$600	\$600	\$600
248-000-956.000	Miscellaneous			\$428	\$758	\$7,331	\$35,366	-\$282		\$0			\$0	\$0	\$0
248-000-958.000	Memberships & Dues	\$1,525	\$2,045	\$1,148	\$722	\$1,818	\$1,845	\$675	\$675	\$3,500	\$725	\$1,500	\$2,000	\$2,000	\$2,000
248-000-961.101	General Fund Admin Allocation			\$14,422	\$16,673	\$16,508	\$18,863	\$14,912	\$16,205	\$16,000		\$23,100	\$30,800	\$30,800	\$30,800
248-000-965.100	Contributions to General Fund						\$205,000	\$0		\$90,000		\$75,000	\$525,000	\$60,000	\$60,000
248-000-965.585	Contributions to Auto Parking						\$250,000	\$55,000	\$55,000	\$55,000	\$0	\$55,000	\$55,000	\$55,000	\$55,000
248-000-968.000	Depreciation Expense	\$42,652	\$23,495	\$23,050	\$22,913	\$16,117	\$21,926	\$27,513	\$35,223						
248-000-970.000	Bad Debt														
248-000-974.000	Public Improvements			\$10,820	\$4,815	\$12,500	\$6,000	\$0		\$0			\$0	\$0	\$0
248-000-977.000	Capital Outlay	\$5,191				\$4,785	\$4,424	\$26,101	\$41,335	\$47,500	\$324	\$62,000	\$66,500	\$6,500	\$6,500
248-000-977.115	Printing and Scanning Devices					\$157									
248-000-996.000	Interest Expense														
	<i>SUBTOTAL NON STAFF EXPENSES</i>	<i>\$394,081</i>	<i>\$329,874</i>	<i>\$298,582</i>	<i>\$299,040</i>	<i>\$301,486</i>	<i>\$806,999</i>	<i>\$507,749</i>	<i>\$466,204</i>	<i>\$673,909</i>	<i>\$133,599</i>	<i>\$673,545</i>	<i>\$1,141,298</i>	<i>\$584,351</i>	<i>\$611,806</i>

		FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY23	FY23 PROPOSED	FY24 PROPOSED	FY25 PROPOSED	FY26 PROPOSED
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ORIGINAL BUDGET	ACTIVITY	Q2 Budget Adjustment	PROPOSED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
GL NUMBER	DESCRIPTION														
TOTAL EXPENDITURES		\$553,965	\$472,869	\$488,399	\$494,516	\$498,256	\$966,137	\$677,063	\$613,743	\$854,711	\$242,236	\$845,204	\$1,325,268	\$758,382	\$807,157
REVENUES		\$641,951	\$618,391	\$536,071	\$556,103	\$649,561	\$696,012	\$786,816	\$642,248	\$697,956		\$697,956	\$731,547	\$762,219	\$621,590
EXPENDITURES		\$553,965	\$472,869	\$488,399	\$494,516	\$498,256	\$966,137	\$677,063	\$613,743	\$854,711		\$845,204	\$1,325,268	\$758,382	\$807,157
NET OF REVENUES/APPROPRIATIONS - FUND 248		\$87,986	\$145,522	\$47,672	\$61,587	\$151,305	-\$270,125	\$109,753	\$28,505	-\$156,756		-\$147,249	-\$593,721	\$3,836	-\$185,567
BEGINNING FUND BALANCE		\$389,071	\$652,312	\$797,831	\$845,505	\$907,092	\$1,058,398	\$788,270	\$898,023	\$926,528		\$926,528	\$779,280	\$185,559	\$189,395
FUND BALANCE ADJUSTMENTS		\$175,255								-\$156,756		-\$147,249	-\$593,721	\$3,836	-\$185,567
ENDING FUND BALANCE		\$652,312	\$797,834	\$845,503	\$907,092	\$1,058,398	\$788,273	\$898,023	\$926,528	\$769,773		\$779,280	\$185,559	\$189,395	\$3,828

Fund balance for FY23 and beyond are estimates only