



City of Pleasant Ridge
23925 Woodward Avenue
Pleasant Ridge, Michigan 48069

**City Commission Meeting
May 12, 2015
Agenda**

Honorable Mayor, City Commissioners and Residents: This shall serve as your official notification of the Regular City Commission Meeting to be held Tuesday, May 12, 2015, at 7:30 p.m., in the City Commission Chambers, 23925 Woodward Avenue, Pleasant Ridge, Michigan 48069. The following items are on the Agenda for your consideration:

REGULAR CITY COMMISSION MEETING – 7:30 P.M.

1. Meeting Called to Order.
2. Pledge of Allegiance.
3. Roll Call.
4. Presentation by Mr. Robert Gibbs, Gibbs Planning Group, regarding Woodward Avenue/I-696 intersection alternatives.
5. PUBLIC DISCUSSION – items not on the Agenda.
6. Governmental Reports.
7. City Commission Liaison Reports.
 - Commissioner Foreman – Committee Liaison
 - Commissioner Perry – Planning and DDA
 - Commissioner Scott – Historical Commission
 - Commissioner Krzysiak – Recreation Commission
8. Consideration of the following Consent Agenda.

All items listed on the Consent Agenda are considered to be routine by the City Commission, will be enacted by one motion and approved by a roll call vote. There will be no separate discussion of these items unless a City Commissioner or visitor so requests, in which event, the item will be removed from the consent agenda and considered as the last item of business.

 - a. Minutes of the Regular City Commission Meeting held Tuesday, April 14, 2015.
 - b. Monthly Disbursement Report.
 - c. Appointment of Darren Humphreys as the City's alternate representative to the Southeast Oakland County Resource Recovery Authority (SOCRRA) and the Southeast Oakland County Water Authority (SOCWA).
 - d. Resolution authorizing reimbursement from the Oakland County West Nile Virus Fund.
 - e. Resolution recognizing May as Mental Health Month.

- f. Proclamation declaring Friday, May 15, 2015, as Police Memorial Day and May 10 – 16, 2015 as Police Week.
 - g. Resolution recognizing Wednesday, May 20, 2015, as Volunteer’s Recognition Day in the City of Pleasant Ridge.
- 9. Consideration of the agreement between Plante Moran and the City of Pleasant Ridge for financial accounting services, effective July 1, 2015.**
- 10. Establishing public hearings on June 9, 2015 at 7:30 p.m. to solicit public comments on the following:**
- a. Ordinance to amend Chapter 74 (Utilities) of the Pleasant Ridge City Code.
 - b. Proposed fiscal year 2015-2016 Millage Rates.
 - c. Proposed fiscal year 2015-2016 Combined City Budget.
- 11. City Manager’s Report.**
- 12. Other Business.**
- 13. Adjournment.**

In the spirit of compliance with the Americans with Disabilities Act, individuals with a disability should feel free to contact the City at least seventy-two (72) hours in advance of the meeting, if requesting accommodations.



City of Pleasant Ridge

James Breuckman, City Manager

From: Jim Breuckman, City Manager
To: City Commission
Date: May 7, 2015
Re: Woodward-696 Complete Streets Study

Bob Gibbs from Gibbs Planning Group will be joining us on Tuesday evening to present the draft of the final recommendations of the Woodward/696 study for City Commission comment. Bob will have a presentation ready on Tuesday evening.

After Tuesday night, the final public presentation will be held at the Community Center on May 14. After that, Gibbs Planning will prepare the final plan document and forward it on to the WA3 and the cities for their adoption and use.



23925 Woodward Avenue
Pleasant Ridge, Michigan 48069

**Regular City Commission Meeting
April 14, 2015**

Having been duly publicized, Mayor Metzger called the meeting to order at 7:32 p.m.

Present: Commissioners Foreman, Krzysiak, Perry, Mayor Metzger.
Also Present: City Manager Breuckman, City Attorney Need, City Clerk Drealan.
Absent: Commissioner Scott.

Resolution recognizing the Retirement of Charles Y Cooper, City Attorney

Mayor Metzger read a resolution honoring Charles Y. Cooper after 16 years of service as City Attorney.

15-1369

Motion by Commissioner Perry, seconded by Commissioner Krzysiak, that the Resolution recognizing the retirement of Mr. Charles Y. Cooper, City Attorney, be approved and a heartfelt thanks be extended to Mr. Cooper for his years of service to the City.

Adopted: Yeas: Commissioner Perry, Krzysiak, Foreman, Mayor Metzger
Nays: None.

Commissioner Krzysiak commended Mr. Cooper for his genuine commitment and is grateful for his years of service to Pleasant Ridge, and also thanked the family for allowing Mr. Cooper to serve tirelessly.

Mr. Cooper thanked the City of Pleasant Ridge for the kind regards and notes, and that he enjoyed his years of service.

Public Discussion

Ms. Gail Gerdan, 54 Ridge Road, Environmental Committee, announced that the first educational class will be held Thursday, May 20th, 6:30p, Community Center, Diane Gregory will speak on how to use natural mulches in your garden. Thursday, April 23rd is the new resident reception and the Environmental Committee will have a table with information/flyers. April Earth Month activities include a tour of the recycling facility on April 19th, 12:00p – 3:00p; along with the Veg Fest and the Novi Suburban Collection, 10:30a to 5:00p. There are many events and celebrations on the actual Earth Day, April 22nd, and can be found by Googling “Earth Day”. The Environmental Committee recommends that you eat and shop locally. Ms. Gerdan mentioned the “Meatless Mondays” and the health benefits to going meat-free for a day, and also reduce the greenhouse gases and increase the water supply for the animals. Saturday, April 25th, the Sierra Club is hosting a rain barrel event

on Rivard Plaza (Downtown Detroit) at 10:30a. The tip-of-the-month from the Environmental Committee is to stop using commercial weed killers and start using horticultural vinegar.

Mr. Ted Zachary, 68 Devonshire, reported that recycling tonnage for January 30; February, 20; March 22. In Oakland County, Huntington Woods leads the recycling pack at 35-percent, and Pleasant Ridge is in second at 25-percent. Royal Oak is at 15-percent and Ferndale is at 13-percent. The SOCRRA recycle bins are \$6.00. The Environmental Committee will be meeting on Monday, April 20, 6:30p, Community Center, to plan and prepare for the new residents reception. "Ted's Tip of the Month" is to cut out your address from junk mail and re-use it as a return address label when you're mailing out letters or tape to objects, such as your cell phone. This will help save ink in your printer.

Mr. Rick Cook, 69 Amherst, Community Garden, reported that approximately 10 people assisted in the community cleanup this past Saturday. Plots are available for purchase on Friday, April 17th, first come, first serve. Mayor Metzger thanked Mr. Cook for being a new resident and taking on this task.

Mr. Craig Covey, representative from the Oakland County Water Resources Commissioner Jim Nash, presented the City Commission with the 2014 report and information on storm water management practices.

Presentation by Ferndale Youth Assistance

Mr. Craig Covey, Chairperson, Ferndale Youth Assistance, explained the non-profit program covers everyone in the Ferndale School District and is based at the high school. This past year 181 students were assisted. The semi-annual Legal Clinic will be held on Tuesday, April 28th. Wednesday, April 29th, is the student recognition program at Coolidge Intermediate School. Mr. Covey thanked the Mayor and Commission for their continued support.

2014-2015 Ferndale Youth Assistance Funding Request **15-3170**

Motion by Commissioner Foreman, second by Commissioner Perry, that the request by Ferndale Youth Assistance (FYA) for the annual contribution of \$1,000.00 to its organization be approved, as recommended.

Adopted: Yeas: Commissioner Foreman, Perry, Krzysiak, Mayor Metzger
 Nays: None.

Governmental Reports

Mr. Robert Wittenberg, State Representative, reported that March was Reading Month and that he had the opportunity to read to 755 students throughout the districts that he represents. Representative Wittenberg mentioned that he fought the proposed adoption legislation, and is presently introducing a security guard package of bills. The Pleasant Ridge Coffee Hour will be hosted on Thursday, May 7th, 7:00p, Community Center, but everyone is welcomed to attend the get-togethers in the other communities as well. Representative Wittenberg is available by phone or email at any time. Representative Wittenberg encouraged residents to get out and vote for the

upcoming Proposal 1, and provided a brief overview to the Commission. On April 21st, there will be a community forum at the Oak Park Community Center, 6:00p-8:00p, on Proposal 1. Commissioner Krzysiak expressed the concern of most residents, family, and friends is that if Proposal 1 passes, will the monies actually be used for what it is stated it is to be used for. Representative Wittenberg assured that the way Proposal 1 is worded it is a guarantee as best it can be and was a bipartisan effort. Commissioner Krzysiak encouraged residents to attend the Coffee Hour on May 7th.

Mr. Gary McGillivray, Oakland County Commissioner, reported that taxes were lowered on the county level slightly, and explained he voted against it because he would have liked to seen that money go for roads. The Public Services Committee of the Oakland County Commission formed a gun safety study group, and free gun locks will be passed out in June (date to be determined). On April 25th, Commissioner McGillivray is hosting the 6th Annual Cleanup at Red Oaks Nature Center, which includes lunch, 9:00a-2:00p, and is a family event.

Ms. Karen Twomey, Ferndale Public Schools, reported that the Robotics Team is going onto Nationals and is fundraising to help raise the \$20,000 to get to St. Louis for the event. The Ferndale Independent Percussion Team finished second in the world championship. The Roosevelt/Coolidge Talent Show is this Saturday, April 18th, \$5.00, and the proceeds help to send the sixth grade students to camp. The Ferndale Rotary Club has a fundraising spaghetti dinner on April 16th, \$10.00, 6:00p, at Balloons. On April 21st, an informational night on the Cambridge Honors Program will be hosted at Ferndale Middle School. On April 25th, a family healthcare event will be held at the high school, 11:00a-3:00p, and is open to the general public that will include free health screenings and other information. Commissioner Foreman recommended that the Robotics Team website reflect that monies are needed for the team to go to Nationals and the amount.

Chief Kevin Sullivan, Ferndale Fire Department, reported that the fire department is going through a rebranding. Uniforms now have a new patch, and the emblem is going on letterhead and trucks. One of the firefighters who was laid off was recently brought back due to a retirement, and the same will happen in June with one more retirement and the last laid-off firefighter returning back.

Chief Kevin Nowak, Pleasant Ridge Police Department, reported that a new police car was purchased in January, and it has new graphics and a battery backup system. From March 2014-2015, crime is down 21-percent. Neighboring communities have been hit hard with larceny in vehicles, thus, Chief Nowak reminded residents to lock your cars, close your windows, and set any alarms that you may have on your vehicle. Chief Nowak reported that there have been 5-6 residents who have experience identify theft when it came time to file their taxes. Commission Foreman shared a statistic that over 75-percent of convicted burglars believe that other burglars are using social media to identify their targets. Chief Nowak agreed, and added that law enforcement agencies are traditionally between the times with technology due to cost factors. Chief Nowak reminded residents that the police department does due vacation checks.

City Commissioner Liaison Reports

Commissioner Krzysiak reported that on Saturday, May 23, at 11:00a, children are invited to bring their bikes to the Community Center parking lot to decorate for the parade on Memorial Monday. Commissioner Krzysiak thanked the Mayor, Commissioners, and the residents for attending the pancake brunch, and apologized for the pancake snafu. The Recreation Commission has said

farewell to Bridget Brown who has moved on to Huntington Woods to advance her career. Assistant City Manager Scott Pietrzak reported that the shelter at Gainsborough Park is now open for card access, and the Commissioners were presented with their cards. One card per household and any replacement cards will have a small fee. Hours are 9:00a to 9:00p, April 1 to October 31; and then starting November 1, 9:00a to 7:00p. Once cards are issued, it may take up to one day to have the information loaded into the system for the card to work. Forms are available at the Community Center for the cards.

Commissioner Foreman addressed the school restructuring process and reported that the open classroom model and Cambridge International curriculum. The planned outcome of this restructuring will be strong parent volunteerism, student directed learning, project-based education, outdoor education, focused learning, and student peer mentoring. The new model will also allow for the return of the Spanish language, Kindergarten through 5th grade, more opportunities for advanced course work, individual focus studies, service learning, individual computer tablets available to students that are in grades 3-5, and systematic interventions to help all students when they struggle. The elementary schools will be broken up into an upper and a lower elementary. The lower building will be Roosevelt and will host grades K-2, JFK will be 3-5. Sixth grade will be moved to the middle school. These changes will take effect in the 2016-2017 school year which will allow a year to work out all the details with the Transition Committee, which will be composed of members of the community, parents, or at-large community residents. The first meeting is tomorrow, April 15th, 7:00p, Ferndale High School Media Center. Anyone interested in being a part of the Transition Committee can attend the meeting or email kim.shepherd@ferndaleschools.org. has been selected at the last school board meeting. The Oscars fundraising dinner held March 13th was a huge success and raised approximately \$19,000. Commissioner Foreman thanked the Mayor, fellow Commissioners, and the community for their support.

Commissioner Perry reported that the Planning Commission/DDA met on March 23rd, and discussed the 2015 Alley Improvement Project and budgeting for the rising costs of construction materials, and also discussed the PC/DDA budget. On April 15th, the DDA is having a meeting with the downtown businesses to establish a networking opportunity between business owners and city administration, and promote awareness for the residents to know what type of businesses are in the city. The next meeting for PC/DDA is Monday, May 4th, 7:00p. Bob Gibbs will present the final study of the I-696/Woodward recommendations.

City Clerk Drealan reported that the Home and Garden plans are well underway that is scheduled for June 6th. The Historical Commission is still looking for residents who are interested in having their home as part of the tour. Please contact city hall or a member of the Historical Commission. A commitment must be made by the next meeting of May 6th.

Consent Agenda

15-3171

Motion by Commissioner Krzysiak, second by Commissioner Foreman, that the Consent Agenda, be approved, as recommended, with the removal of 10(c) for further discussion.

Adopted: Yeas: Commissioner Krzysiak, Foreman, Perry, Mayor Metzger
 Nays: None.

Resolution encouraging MDOT to prioritize the implementation of low-cost pilot projects at the I-696/Woodward intersections – Consent Item 10(c)

Commissioner Krzysiak inquired where other communities are in the process and how will Pleasant Ridge residents be able to contribute their feedback to the process; and an overall understanding of the timeline. City Manager Breuckman explained that the resolution is led by the WA3, and Royal Oak and Huntington Woods are also going to adopt this. The resolution focuses on asking MDOT to start working on this project this year by providing short-term testing techniques of the removal of excess roadway before the eventual capital investment of moving a curbed parkway. One of the first areas to be worked on is Main Street from Woodward to I-696 in effort to claim lanes that are not being used, along with improving the pedestrian traffic around the zoo. Breuckman shared some of the material from the Gibbs Planning Group. Breuckman encourages the Commission to attend the PC/DDA meeting on May 4th. The public presentation at the Community Center will be held on May 14th, 6:30p. Information will be on the City's Website. Commissioner Krzysiak added that he is encouraged that residents and the Commission will be involved in the process.

15-3172

Motion by Commissioner Krzysiak, second by Commissioner Perry, that the Resolution encouraging MDOT to prioritize the implementation of the low-cost pilot projects at the I-696 and Woodward intersection as identified by the Gibbs Planning Group be approved, as recommended.

Adopted: Yeas: Commissioner Krzysiak, Perry, Foreman, Mayor Metzger
 Nays: None.

Resolution regarding establishing fees for certain Licenses, Permits, and Applications required by the City Code.

City Clerk Drealan explained that certain fees for licenses and permits have not been increased since 2003, and the Building Department fees have not been increased since 1997. Pleasant Ridge is well below the average of the surrounding communities on permit fees, and did not have many things listed to even require a permit. A survey of surrounding communities was used to compile the proposed list of permits and fees. The Recreation Center is looking at a 9 to 11-percent increase on rentals. General department fees will increase, primarily, Zoning Board application fee, copy fees, and notary service for non-resident, and some additional new items. Mayor Metzger inquired if enforcement of the new permits will be provided, and Clerk Drealan responded that they will, especially in the Building Department.

15-3173

Motion by Commissioner Foreman, second by Commissioner Perry, that the Resolution establishing fees for certain license, permits, and applications, as required by the City Code, be adopted and the new fee schedule be effective May 15, 2015.

Adopted: Yeas: Commissioner Foreman, Perry, Krzysiak, Mayor Metzger
 Nays: None.

Master Agreement for the Citywide Municipal Street lighting upgrade between the City of Pleasant Ridge and DTE Energy.

City Manager Breuckman explained that all of the streetlights will be converted to LED. It will cost \$49,360 to complete the project, and DTE will provide a rebate of \$8,279; thus, the cost to the City is \$41,081. LED lamps are more efficient, so the yearly street lighting maintenance and operation fee would go down from \$47,197.26 to \$35,390.35, an annual savings to the city of \$11,800. The proposed increase in rates by DTE are included in these numbers. The project could be completed within 6-8 weeks from approval of the Master Agreement, or by November 30th the latest. A loan from SCAF will fund the improvements, and equal annual payments of \$11,000 will be paid over 4 years.

15-3174

Motion by Perry, seconded by Foreman, that the Master Agreement for the Citywide Municipal Streetlight upgrade between the City of Pleasant Ridge and DTE Energy, be approved.

Adopted: Yeas: Commissioner Perry, Foreman, Krzysiak, Mayor Metzger
 Nays: None.

Streetlight Upgrade Financing

15-3175

Motion by Commissioner Foreman, second by Commissioner Perry, that the Segregated Capital Assets Fund (SCAF) finance the Citywide Municipal streetlight upgrade over four (4) years, as recommended.

Commissioner Foreman added that he is excited that these improvements are being made and will provide a cost-savings to the City both in the financing and overall maintenance.

Adopted: Yeas: Commissioner Foreman, Perry, Krzysiak, Mayor Metzger
 Nays: None.

Oxford Boulevard Road Reconstruction Project Bid

City Manager Breuckman reported that the City has received bids back for the reconstruction of Oxford, along with two alternates to reconstruct the alley from 10 Mile to Devonshire and the alley from Amherst to Sylvan. DiLisio Contracting is the low bidder. This is the final phase to complete the alley reconstruction on the east side of the city behind the business district. Due to rise in material costs, the bid for Oxford reconstruction is approximately \$890,000, Devonshire-10 Mile Alley is \$140,000, and Sylvan-Amherst Alley is \$120,000; the total bid is \$1,152,694.08, plus a 5-percent contingency, for a total amount of \$1,210,328.79. The DDA has discussed this at its last meeting and there is in interest in doing both alley projects. Funding sources include the Water and Sewer Fund \$100,000, DDA contribution \$100,000, Local Street Fund \$100,000, and Infrastructure Millage Revenue \$400,000, for a total of \$700,000. The shortfall of \$550,000 could be financed by a SCAF loan to be repaid in full in 2016-2017 using infrastructure millage money. This could adjust the future plan of having Norwich and Hanover redone in 2018-2019, and Ridge redone in 2021. There are a few possible cost savings measures in the Oxford project, one that includes not reconstructing all the sidewalks along Oxford due to the fact that it disturbs the root system of the existing trees, and there is now a millage to cover the annual sidewalk maintenance. Also, additional contributions from the DDA over a multi-year budget will benefit this project. A preconstruction meeting is scheduled for April 15th and the construction project could start in June. Commissioner

Foreman inquired if the City still plans on sealing and maintaining existing roads in an effort to prolong the useful life of the roads until they are able to be replaced, and Breuckman responded that the Local Street Fund has monies available for yearly repairs. Commissioner Krzysiak inquired if a separate motion is needed for financing through SCAF and Breuckman recommended using the same language as the street lighting motion.

15-3176

Motion by Commissioner Perry, second by Commissioner Krzysiak, that the bid for the Oxford Boulevard Road Reconstruction project, including alternates 1 and 2 for the alley reconstruction from Sylvan to eastbound 10 Mile Road, be awarded to the lowest bidder, DiLisio Contracting, Inc., of Clinton Township, in the amount of \$1,152,694.08, plus a 5-percent contingency, for a total bid of \$1,210,328.79.

Adopted: Yeas: Commissioner Perry, Krzysiak, Foreman, Mayor Metzger
 Nays: None.

Oxford Boulevard Road Reconstructing Financing

15-3177

Motion by Commissioner Foreman, second by Commissioner Perry, that the Segregated Capital Assets Fund (SCAF) finance the Oxford Boulevard Road Reconstruction over one (1) year, as recommended.

Adopted: Yeas: Commissioner Foreman, Perry, Krzysiak, Mayor Metzger
 Nays: None.

Pleasant Ridge Foundation Auction Donations

Assistant City Manager Pietrzak provided the Commission with a list of suggested City donations for the annual auction which include two Community Center rentals for residents, a summer fun package for residents, a private pool party for residents, two Name-a-Street signs, a police ridge along, and a reserved lounge chair at the pool 5/22 to 9/6 for residents. Commissioner Perry inquired if the Polar Plunge is going to be held the day before, and Pietrzak responded that there will be some event but not sure if it will actually be the Polar Plunge.

15-3178

Motion by Commissioner Perry, second by Commissioner Foreman, that the City Commission approve the items recommended by the City Administration as donations to the Pleasant Ridge Foundation for sale at its 2015 Annual Auction.

Adopted: Yeas: Commissioner Perry, Foreman, Krzysiak, Mayor Metzger
 Nays: None.

Utility Bill update

City Manager Breuckman provided an overview of the recommended billing structure for water rates and garbage pickup. Pleasant Ridge utility bills will go down. Regional entities are moving towards a fixed cost model. Breuckman had a presentation outlining the utility costs and comparison with other communities, including millage. The proposed billing structure is a fixed ready-to-serve charge, plus water consumption rate. Residents will only be billed for water actually used and there will be no minimum usage charge, and the billing will go to a bi-monthly system (six bills per year). The recommended utility rates are: Fixed Ready-to-Serve charge \$28.35; water service rate \$31.80 per MCF water used; sewage disposal \$69.70 per MCF of water used; and garbage pickup \$15.60. The average reduction per household could be \$160.00 per year.

City Manager's Report

City Manager Breuckman mentioned the new residents reception taking place on Thursday, April 23rd, and majority of the committees and clubs of Pleasant Ridge will be in attendance. Those who are attending are asked to register online for tickets or come to the Community Center to register. Long-time residents are encouraged to come as well.

Assistant City Manger Pietrzak reported that on May 2nd, 1:00p, there will be a ribbon-cutting ceremony at Gainsborough Park for the new playground and shelter. The Citywide Garage Sale is May 9th and registration is required. The Women's Club Brunch is April 18th and a registration is required due to the fact there are only a few tickets left. The Annual Auction on May 16th also requires an advanced ticket. Pietrzak also reported that the Commission meetings are now being live-streamed, although, a few glitches need to be worked out.

Other Business

Commission Foreman again highlighted the statistic that over 75-percent of convicted burglars believe that other burglars are using social media to identify their targets. Please be careful what is posted on social media so that it is not used against you and monitor your privacy settings. Complex passwords and multiple passwords on various sites is highly recommended, and there is a list available online of the top ten commonly most used passwords that you should avoid. There are various applications and programs available to assist you in remembering all the different passwords.

Commissioner Krzysiak reported that the next book for the Book Club will be the "White Tiger" by Aravind Adiga and will be discussed on Monday, April 27th, at 7:00p, Community Center. New members are always welcomed, even if you haven't read the book. In May, "The Fool" by Christopher Moore, and in June, "Stand Facing the Stove" by Anne Mendelson are the proposed books. Krzysiak would also like to work with the City Administration to have a Little Lending Library opened on both sides of town.

Commissioner Perry mentioned that donations are still needed for the Annual Auction on May 16th. There will be a "wine wall" at this event with bottles of wine of \$20.00 or more. All donations benefit the City. Please contact aperry@cityofpleasantridge.org if you have a donation. There will be a silent and live auction at the event.

With no further business or discussion, Mayor Metzger adjourned the meeting at 10:12 p.m.

Mayor Kurt Metzger

Amy M. Drealan, City Clerk
/mat

April 2015

ACCOUNTS PAYABLE

| | | |
|---------------------|-----------|-------------------|
| PAYROLL LIABILITIES | \$ | 7,185.94 |
| TAX LIABILITIES | \$ | - |
| ACCOUNTS PAYABLE | \$ | 265,229.94 |
| TOTAL | \$ | 272,415.88 |

PAYROLL

| | | |
|----------------|-----------|------------------|
| April 1, 2015 | \$ | 28,740.43 |
| April 15, 2015 | \$ | 32,669.49 |
| April 29, 2015 | \$ | 26,030.58 |
| TOTAL | \$ | 61,409.92 |

CHECK REGISTER FOR CITY OF PLEASANT RIDGE
 PAYROLL LIABILITIES
 APRIL 2015

| Check Date | Check | Vendor Name | Description | Amount |
|---------------------------|-------|-----------------------------|-------------------------|-------------|
| 4/1/2015 | 1398 | MIFOP | UNION DUES-APR 2015 | \$ 188.00 |
| 4/1/2015 | 1399 | MISDU | FOC DEDUCTIONS | \$ 224.60 |
| 4/1/2015 | 1400 | M&T BANK-ICMA - 401a | RETIRMENT CONTRIBUTIONS | \$ 1,047.54 |
| 4/1/2015 | 1401 | ICMA RETIREMENT TRUST - 457 | RETIRMENT CONTRIBUTIONS | \$ 1,123.28 |
| 4/15/2015 | 1402 | MISDU | FOC DEDUCTIONS | \$ 224.60 |
| 4/15/2015 | 1403 | M&T BANK-ICMA - 401a | RETIRMENT CONTRIBUTIONS | \$ 932.89 |
| 4/15/2015 | 1404 | ICMA RETIREMENT TRUST - 457 | RETIRMENT CONTRIBUTIONS | \$ 1,164.61 |
| 4/29/2015 | 1405 | MISDU | FOC DEDUCTIONS | \$ 224.60 |
| 4/29/2015 | 1406 | M&T BANK-ICMA - 401a | RETIRMENT CONTRIBUTIONS | \$ 932.54 |
| 4/29/2015 | 1407 | ICMA RETIREMENT TRUST - 457 | RETIRMENT CONTRIBUTIONS | \$ 1,123.28 |
| TOTAL PAYROLL LIABILITIES | | | | \$ 7,185.94 |

CITY OF PLEASANT RIDGE CHECK REGISTER
ACCOUNTS PAYABLE
APRIL 15, 2015

| Check Date | Check | Vendor Name | Description | Amount |
|------------|-------|--------------------------------|--------------------------------------|--------------|
| 04/15/2015 | 19512 | 21ST CENTURY MEDIA-MICHIGAN | PRINTING OF LEGAL ADDS | \$ 1,624.58 |
| 04/15/2015 | 19513 | ACCUSHRED, LLC | CITY SHREDDING SERVICES | \$ 55.00 |
| 04/15/2015 | 19514 | ADKISON, NEED & ALLEN P.L.L.C. | CITY ATTORNEY SERVICES | \$ 2,839.00 |
| 04/15/2015 | 19515 | ADT SECURITY SERVICES | ADT SECURITY SERVICES | \$ 788.26 |
| 04/15/2015 | 19516 | ANDERSON, ECKSTEIN & WESTRICK | ENGINEERING SERVICES | \$ 16,277.49 |
| 04/15/2015 | 19517 | ARROW UNIFORM RENTAL | MAT RENTAL AND JANITORIAL SUPPLIES | \$ 939.57 |
| 04/15/2015 | 19518 | BEIER HOWLETT PC | CITY ATTORNEY SERVICES | \$ 2,095.90 |
| 04/15/2015 | 19519 | BCBS OF MI | HEALTH CARE BENEFITS | \$ 26,807.36 |
| 04/15/2015 | 19520 | BOSTON MUTUAL LIFE INS. CO | HEALTH CARE BENEFITS | \$ 170.50 |
| 04/15/2015 | 19521 | BRILAR | DPW CONTRACTED SERVICES | \$ 36,356.60 |
| 04/15/2015 | 19522 | CITY OF BERKLEY | MARCH DISPATCH SERVICES | \$ 3,454.61 |
| 04/15/2015 | 19523 | CITY OF FERNDALE | FIRE CONTRACT PAYMENT | \$ 21,166.67 |
| 04/15/2015 | 19524 | CITY OF ROYAL OAK | DPW SERVICES | \$ 2,189.82 |
| 04/15/2015 | 19525 | COMMUNITY MEDIA NETWORK | CITY COMMISSION MEETING RECORDINGS | \$ 400.00 |
| 04/15/2015 | 19526 | CONSUMERS ENERGY | CITY UTILITY SERVICES | \$ 901.64 |
| 04/15/2015 | 19527 | DANIEL G ROMANO | OVERPAYMENT OF WATER BILL | \$ 1,544.77 |
| 04/15/2015 | 19528 | DEBRA KREIS | OVERPAYMENT OF WATER BILL | \$ 169.69 |
| 04/15/2015 | 19529 | DETROIT EDISON COMPANY | COMMUNITY STREET LIGHTING | \$ 4,128.30 |
| 04/15/2015 | 19530 | ELECTION SYSTEMS & SOFTWARE | ELECTION SUPPLIES | \$ 459.20 |
| 04/15/2015 | 19531 | ENGRAVING SPECIALISTS, INC. | CITY ATTORNEY NAME PLATE | \$ 35.00 |
| 04/15/2015 | 19532 | EUGENE LUMBERG | CITY ATTORNEY SERVICES | \$ 781.25 |
| 04/15/2015 | 19533 | GREAT AMERICA | TELEPHONE SERVICES | \$ 433.00 |
| 04/15/2015 | 19534 | HOME DEPOT CREDIT SERVICES | STREET MAINTENANCE AND REPAIRS | \$ 337.38 |
| 04/15/2015 | 19535 | ICMA RETIREMENT CORPORATION | ANNUAL PLAN FEE | \$ 250.00 |
| 04/15/2015 | 19536 | INTERGOVERNMENTAL CABLE COM | ANNUAL MEMBERSHIP BILLING | \$ 1,190.00 |
| 04/15/2015 | 19537 | INTERMEDIA | TELEPHONE SERVICES | \$ 123.20 |
| 04/15/2015 | 19538 | ISOBEL EDWARDS | REPLACEMENT OF CHECK #1271 | \$ 123.64 |
| 04/15/2015 | 19539 | J & J AUTO TRUCK CENTER | POLICE CAR REPAIRS AND MAINTENANCE | \$ 833.45 |
| 04/15/2015 | 19540 | JANI-KING OF MICHIGAN, INC | JANITORIAL CLEANING SERVICES | \$ 2,161.00 |
| 04/15/2015 | 19541 | KENNETH BORYCZ | MECHANICAL INSPECTOR SERVICES | \$ 581.25 |
| 04/15/2015 | 19542 | KEVIN STULTZ | ELECTRICAL INSPECTOR SERVICES | \$ 210.00 |
| 04/15/2015 | 19543 | KURT METZGER | CONFERENCE REIMBURSEMENT | \$ 90.00 |
| 04/15/2015 | 19544 | LIGHTING SUPPLY COMPANY | BUILDING MAINTENANCE AND SUPPLIES | \$ 227.53 |
| 04/15/2015 | 19545 | MAT COURT RECORDING | CITY COMMISSION MEETING MINUTES | \$ 225.00 |
| 04/15/2015 | 19546 | MICH DEPT OF TRANSPORTATION | SIGNAL ENERGY | \$ 213.53 |
| 04/15/2015 | 19547 | MICHIGAN MUNICIPAL LEAGUE | Q-1 UNEMPLOYMENT CONTRIBUTION | \$ 119.92 |
| 04/15/2015 | 19548 | MUNICIPAL CODE CORPORATION | ANNUAL CODE ON INTERNET FEE | \$ 350.00 |
| 04/15/2015 | 19549 | OAKLAND COUNTY TREASURER | POLICE EQUIPMENT SUPPLIES | \$ 46,205.46 |
| 04/15/2015 | 19550 | PLANTE & MORAN PLLC | ACCOUNTING SERVICES | \$ 5,209.00 |
| 04/15/2015 | 19551 | PRINTING SYSTEMS, INC. | ELECTION SUPPLIES | \$ 535.23 |
| 04/15/2015 | 19552 | RAY KEE | BUILDING OFFICIAL INSPECTOR SERVICES | \$ 1,200.00 |
| 04/15/2015 | 19553 | ROBERT RIED | REIMBURSEMENTS | \$ 1,274.11 |
| 04/15/2015 | 19554 | SCHEER'S ACE HARDWARE | BUILDING SUPPLIES | \$ 156.97 |
| 04/15/2015 | 19555 | SOCRRA | REFUSE COLLECTION CONTRACT | \$ 14,730.64 |
| 04/15/2015 | 19556 | SOCWA | WATER PURCHASES - MARCH 2015 | \$ 10,492.18 |
| 04/15/2015 | 19557 | TOSHIBA FINANCIAL SERVICES | COPIER LEASES | \$ 1,584.50 |
| 04/15/2015 | 19558 | VERIZON | WIRELESS SERVICES | \$ 110.37 |
| 04/15/2015 | 19559 | WEB MATTERS BY KRISTIE | WEB SITE HOSTING MARCH/APRIL | \$ 49.90 |
| 04/15/2015 | 19560 | WEST BEND MUTUAL INSUR CO | FOUNDATION LIQUOR LICENSE | \$ 50.00 |
| 04/15/2015 | 19561 | WEX BANK | FUEL PURCHASES FOR POLICE CARS | \$ 1,117.47 |
| 04/15/2015 | 19562 | WA3 | I69%/WOODWARD CHARRETTE | \$ 2,500.00 |
| 04/15/2015 | 19563 | DETROIT EDISON COMPANY | STREETLIGHT CONVERSION PROGRAM | \$ 49,360.00 |

Total for 4-15-15

\$ 265,229.94

CITY OF PLEASANT RIDGE CHECK REGISTER
ACCOUNTS PAYABLE
Electronic Payments & P-Card Transactions

| Check Date | Check | Vendor Name | Description | Amount |
|------------|-------|--------------------------------|---------------------------------------|--------------|
| 04/13/2015 | 31 | 5TH 3RD - MULTIPLE INVOICES | CHIEF SUPPLY - TICKET SUPPLIES | \$ 93.92 |
| | 31 | | KAX KAR WASH - PD VEHICLE MAINTENANCE | \$ 19.98 |
| | 31 | | THORNTON & GROOMS - REC CNT MAINT | \$ 1,495.00 |
| | 31 | | HOLIDAY INN - WORKSHOP LODGING | \$ 119.88 |
| | 31 | | WOW - TELECOMMUNICATION SERVICES | \$ 247.19 |
| | 31 | | QUILL - OFFICE SUPPLIES | \$ 433.51 |
| | 31 | | DTE - UTILITY SERVICES | \$ 1,671.50 |
| | 31 | | QDOBA - MEETING SUPPLIES | \$ 46.00 |
| 04/13/2015 | 32 | MUNICIPAL EMP.RETIREMENT SYST. | RETIREMENT CONTRIBUTIONS-MARCH 2015 | \$ 17,355.35 |
| 04/16/2015 | 33 | 5TH 3RD - MULTIPLE INVOICES | DTE ENERGY CITY UTILITIES | \$ 1,789.29 |
| | 33 | | MAJK GRAPHICS, POLICE CAR SUPPLIES | \$ 510.00 |
| | 33 | | ATT WIRELESS SERVICES | \$ 47.14 |
| | 33 | | WOW BUISINESS WIRELESS SERVICES | \$ 247.19 |
| | 33 | | COMCAST WIRELESS SERVICES | \$ 243.73 |
| | 33 | | XFER COMMUNICATIONS, IT SERVICES | \$ 888.50 |
| | 33 | | EFER COMMUNICATIONS IT SERVICES | \$ 830.00 |
| 04/16/2015 | 34 | ERADICO SERVICES INC | EXTERMINATOR SERVICES | \$ 192.00 |
| 04/22/2015 | 35 | 5TH 3RD - MULTIPLE INVOICES | STAPLES - OFFICE SUPPLIES | \$ 96.21 |
| | 35 | | HOME DEPOT-BUILDING MAINT SUPPLIES | \$ 60.33 |
| | 35 | | JIMMY JOHNS-MEETING SUPPLIES | \$ 30.38 |
| | 35 | | AMAZON-PROGRAM SUPPLIES | \$ 33.49 |
| | 35 | | JIMMY JOHNS-MEETING SUPPLIES | \$ 61.10 |
| | 35 | | ATT-TELEPHONE SERVICES | \$ 362.22 |
| | 35 | | OFFICE DEPOT-OFFICE SUPPLIES | \$ 117.84 |
| | 35 | | HOME DEPOT-BUILDING MAINT SUPPLIES | \$ 23.63 |
| | 35 | | AMAZON-PROGRAM SUPPLIES | \$ 16.98 |
| | 35 | | AMAZON-PROGRAM SUPPLIES | \$ 86.96 |
| | 35 | | GFS-PROGRAM SUPPLIES | \$ 198.89 |
| | 35 | | MSFT-COMPUTER SUPPLIES | \$ 14.00 |
| | 35 | | JIMMY JOHNS-MEETING SUPPLIES | \$ 36.85 |
| | 35 | | CHAMBERLAIN CO-PONY RIDES-REC PRG | \$ 50.00 |
| | 35 | | CVS-PROGRAM SUPPLIES | \$ 185.00 |
| | 35 | | CVS-PROGRAM SUPPLIES | \$ 13.40 |
| | 35 | | ORIENTAL TRADING-PROGRAM SUPPLIES | \$ 36.85 |
| 04/22/2015 | 36 | 5TH 3RD | PERSONNEL CONCEPTS-COMP POSTERS | \$ 424.83 |
| 04/22/2015 | 37 | 5TH 3RD | ORIENTAL TRADING-PROGRAM SUPPLIES | \$ 48.70 |
| 04/30/2015 | 38 | 5TH 3RD - MULTIPLE INVOICES | FERNDALE FOODS - MEETING SUPPLIES | \$ 7.98 |
| | 38 | | WOW - TELECOMMUNICATION SERVICES | \$ 247.27 |
| | 38 | | JAX KAR WASH - POLICE CAR MAINTENANCE | \$ 39.96 |
| | 38 | | QUILL - OFFICE SUPPLIES | \$ 16.19 |
| | 38 | | QUILL- OFFICE SUPPLIES | \$ 318.35 |

Total For Electronic Payments:

\$ 28,757.59



City of Pleasant Ridge

Amy M. Drealan, City Clerk

From: Amy M. Drealan, City Clerk
To: Jim Breuckman, City Manager
Date: May 6, 2015
Re: Consent Item – SOCRRA/SOCWA Appointment

A City representative serves on the Board of Directors for both the Southeast Oakland County Resource Recovery Authority (SOCRRA) and the Southeast Oakland County Water Authority (SOCWA). The City appoints a delegate representative and alternate representative at the Annual Organization Meeting held in November every other year.

Currently, Mr. Pietrzak serves as the City's delegate representative for SOCRRA and SOCWA. At this time, the request by staff is the City Commission appoint Mr. Darren Humphreys as the alternate to both boards.

In an effort to enhance Mr. Humphreys skill set, he will begin to attend the SOCRRA/SOCWA meetings and observe the process. Having Mr. Humphreys attend the meetings with Mr. Pietrzak will allow him to become comfortable with what both Authorities are responsible for and how they benefit the City of Pleasant Ridge.

While it is anticipated that Mr. Pietrzak will continue to attend the meetings on behalf of the City, it is important that an alternate representative be able to step in as needed.

Please feel free to contact me should you wish to discuss this matter further.



City of Pleasant Ridge
23925 Woodward Avenue
Pleasant Ridge, Michigan 48069

RESOLUTION

Authorizing West Nile Virus Fund Expense Reimbursement Request

WHEREAS, upon the recommendation of the Oakland County Executive, the Oakland County Board of Commissioner has established a West Nile Virus Fund Program to assist Oakland County cites, villages and townships in addressing mosquito control activities; and

WHEREAS, Oakland County's West Nile Virus Fund Program authorizes Oakland County cities, villages and townships to apply for reimbursement of eligible expenses incurred in connection with personal mosquito protection measures/activity, mosquito habitat eradication, mosquito larviciding or focused adult mosquito insecticide spraying in designated community green areas; and

WHEREAS, the City of Pleasant Ridge, Oakland County, Michigan has incurred expenses in connection with mosquito control activities believed to be eligible for reimbursement under Oakland County's West Nile Fund Program.

NOW, THEREFORE, BE IT RESOLVED, that the City Commission of the City of Pleasant Ridge authorizes and directs its City Manager, as agent for the City of Pleasant Ridge, to request reimbursement of eligible mosquito control activity under Oakland County's West Nile Virus Fund Program.

I, Amy M. Drealan, do hereby attest that the foregoing is a true and accurate copy of a Resolution unanimously adopted by the Pleasant Ridge City Commission at its meeting held Tuesday, May 12, .

Amy M. Drealan, City Clerk



City of Pleasant Ridge

RESOLUTION

- WHEREAS, mental health is important for our individual well-being and vitality, as well as that of our families, communities and businesses; and
- WHEREAS, one in five Americans experience a mental health illness that required treatment at some point in their lives; and
- WHEREAS, one in ten children has a serious emotional disturbance that, if untreated, can lead to school failure, physical illness, substance use, jail and even suicide; and
- WHEREAS, the State of Michigan will designate a Mental Health First Aide Training Week in May, recognizing an in-person training that teaches people how to help people developing a mental illness or in a crisis; and
- WHEREAS, stigma and stereotypes associated with mental illnesses often keep people from seeking treatment that could improve their quality of life; and
- WHEREAS, mental illness is a biologically based brain disorder that cannot be overcome through “will power” and is not related to a defect in a person’s “character” or intelligence; and
- WHEREAS, mental health recovery is a journey of healing and transformation, enabling people with a mental illness to live in a community of his or her choice while striving to achieve his or her full potential; and
- WHEREAS, mental health recovery not only benefits individuals with mental health disorders by focusing on their abilities to live, work, learn and fully participate and contribute to our society, but also enriches the culture of our community life; and
- WHEREAS, the Oakland County Community Mental Health Authority, and its service provide agencies, are committed to inspiring hope, empowering people, and strengthening communities.

NOW, THEREFORE, BE IT RESOLVED that the City of Pleasant Ridge hereby proclaim May 2015 as Mental Health Month. The Mayor and City Commission call upon all citizens, government agencies, public and private institutions and businesses to recommit to increasing awareness and understanding of mental illness and the need for appropriate and accessible services for all people with mental illnesses to promote recovery.

In Witness Whereof, I Kurt Metzger, Mayor of the City of Pleasant Ridge, do hereby set my hand and affix the official Seal of the City on this 12th day of May 2015, affirming the vote of the Pleasant Ridge City Commission.

Kurt Metzger
Mayor



City of Pleasant Ridge

PROCLAMATION

WHEREAS, the Congress of the United States of America has designated the week of May 15 to be dedicated as “National Police Week” and May 15 of each year to be “Police Memorial Day,” and

WHEREAS, the law enforcement officers are our guardian of life and property, defenders of the individual right to be free men, warriors in the war against crime and dedicated to the preservation of life, liberty and the pursuit of happiness, and

WHEREAS, the City of Pleasant Ridge desires to honor the valor, service and dedication of its own police officers, and

WHEREAS, it is known that every two days an American Police Officer will be killed in the line of duty somewhere in the United States and more than one hundred officers will be seriously assaulted in the performance of their duties.

NOW, THEREFORE, as evidence of our sincere appreciation for our police officers and all others, the Mayor and City Commission are proud to proclaim the week of May 10 to May 16, 2015, as Police Week in the City of Pleasant Ridge and May 15, 2015, as Police Memorial Day.

FURTHER, The City of Pleasant Ridge hereby joins with other communities across this nation to honor all peace officers for their dedicated service and call upon all our citizens to make every effort to express their thanks to our men and women who make it possible for us to leave our homes and family in safety each day and return knowing they are protected by men and women willing to sacrifice their lives if necessary, to guard our loved ones, property and government against all who would violate the law.

In Witness Whereof, I Kurt Metzger, Mayor of the City of Pleasant Ridge, do hereby set my hand and affix the official Seal of the City on this 12th day of May 2015, affirming the vote of the Pleasant Ridge City Commission.

Kurt Metzger
Mayor



City of Pleasant Ridge

RESOLUTION

VOLUNTEER'S DAY **MAY 20, 2015**

WHEREAS, a basic ingredient in the foundation of this nation is the voluntary acceptance of initiative and responsibility by private citizens, and voluntary organizations, and this fact is largely responsible for the progress and development of our great country; and

WHEREAS, many citizens of this community contribute to the well-being of fellow residents and the welfare of all our citizens by giving tirelessly of their time and energy without desire for recognition, or for personal gain; and

WHEREAS, for many years these individuals and organizations have worked quietly, often unnoticed and unappreciated by the general public;

NOW, THEREFORE, I, Kurt Metzger, Mayor of the City of Pleasant Ridge do hereby declare May 20, 2015, as Volunteer's Day in Pleasant Ridge and urge all citizens to be aware of the contributions made by our service organizational and volunteer workers, and to participate in and support their various programs and projects.

*Signed this 12th day of May, 2015, at the City of Pleasant Ridge,
State of Michigan in the witness whereof the official seal
and signature of the city.*

*Kurt Metzger
Mayor*



City of Pleasant Ridge

Amy M. Drealan, City Clerk

From: Amy M. Drealan, City Clerk
To: Jim Breuckman, City Manager
Date: May 6, 2015
Re: Plante Moran Accounting Services Renewal

The current agreement with Plante Moran for financial accounting services will expire on June 30th. The proposed agreement for your consideration this evening will be effective July 1, 2015.

The contract language is the same as previous years, and includes a 2.5% increase for the first year and will increase at the lesser of 2.5% or the inflation rate multiplier (as defined by MCL 211.34d,) every year after.

Staff has been pleased with the services provided by Plante Moran over the past 6 years and would recommend continuation of the contract.

[Requested Action](#)

Approval of the agreement with Plante Moran for financial accounting services beginning July 1, 2015, and that the City Manager be authorized to sign the agreement on behalf of the City.

Please feel free to contact me should you wish to discuss this matter further.



Plante & Moran, PLLC
Suite 40C
1000 Oakbrook Drive
Ann Arbor, MI 48104
Tel: 734.665.9494
Fax: 734.665.0664
plantemoran.com

February 28, 2015

James Breuckman
City Manager
City of Pleasant Ridge
23925 Woodward Avenue
Pleasant Ridge, MI 48069

Dear Mr. Breuckman:

We continue to be complimented by your selection of our firm to assist you. We are sending this letter and the accompanying Professional Services Agreement, which is hereby incorporated as part of this engagement letter, to confirm our understanding of the nature, limitations, and terms of the services we will provide to City of Pleasant Ridge ("Pleasant Ridge").

Scope of Services

We will continue to provide financial and accounting assistance at your discretion. Our work product will be in the form of preparing and reviewing financial schedules and analysis created under the direction and supervision of the City Manager. Our consulting services will be provided to assist you in connection with accounting and finance related tasks. These tasks will include, but are not limited to:

- Bank reconciliations
- Maintenance of general ledger accounting
- Monthly review of budget to actual results
- Current property tax collection and disbursement activity, including reconciliation to the general ledger
- Perform property tax settlement with Oakland County, MI
- Preparation of recommended annual budget, including departmental meetings and council meetings
- Audit preparation and oversight
- Preparation of annual reports for the State of Michigan
- Other accounting tasks as time permits

This scope of services is consistent with the services we have provided to Pleasant Ridge over the past several years.

We estimate this level of service will continue to be provided to the City of Pleasant Ridge by our financial specialists in approximately 7 days per month with the Senior Manager and Partner



available as needed. Additional time will be required around the busier times of the year, especially budget and audit preparation.

It should be noted that at no time during this engagement will we be responsible for making investment decisions, signing checks, making bank transfers, initiating ACH or wire transfers, and handling cash in any way.

Fees and Payment Terms

Our monthly fee for this work over the past three years has been:

| Time period | Monthly fee | Increase |
|-----------------------------------|--------------------|-----------------|
| July 1, 2012 to December 31, 2013 | \$ 5,057 | |
| January 1, 2014 to June 30, 2015 | \$ 5,209 | 3% |

Our proposed monthly fee, subject to the terms and conditions of the accompanying Professional Services Agreement, beginning July 1, 2015 is \$5,339, an increase of 2.5% over the current fee. Effective July 1, 2016 and annually thereafter, monthly rates will increase at the lesser of 2.5% or the inflation rate multiplier as defined by MCL 211.34d.

Any other projects or consulting services in addition to the ones noted above, including employee benefits analysis, facility analysis, creation of general fund long-term forecast, preparation of utility rate model, etc..., may be requested by City management. Fees for those additional services will be negotiated and included in a separate engagement letter.

Our invoices will be rendered monthly and are due when received.

If you are in agreement with our understanding of this engagement, as set forth in this engagement letter and the accompanying Professional Services Agreement, please circle the scope of service the City desires, sign the enclosed copy of this letter, and return it to us with the accompanying Professional Services Agreement.

Thank you for the opportunity to serve you.

Very truly yours,

PLANTE & MORAN, PLLC



David H. Helisek

James Breuckman
City of Pleasant Ridge

3

February 28, 2015

Agreed and Accepted

We accept this engagement letter and the accompanying Professional Services Agreement, which set forth the entire agreement between City of Pleasant Ridge and Plante & Moran, PLLC with respect to the services specified in the Scope of Services section of this engagement letter.

City of Pleasant Ridge

James Breuckman

Date

City Manager

Professional Services Agreement – Temporary Finance Assistance Addendum to Plante & Moran, PLLC Engagement Letter

This Professional Services Agreement is part of the engagement letter for our temporary finance assistance services dated February 28, 2015 between Plante & Moran, PLLC (referred to herein as “PM”) and City of Pleasant Ridge (referred to herein as “Pleasant Ridge”).

1. **Management Responsibilities** – The services PM will provide are inherently advisory in nature. PM has no responsibility for any management decisions or management functions. Further, Pleasant Ridge acknowledges that Pleasant Ridge is responsible for all such management decisions and management functions; for evaluating the adequacy and results of the services PM will provide and accepting responsibility for the results of those services; Pleasant Ridge is responsible for the design, implementation, and maintenance of internal controls, including monitoring ongoing activities in connection with our engagement. Accordingly, PM accepts no responsibility as a responsible party for the payment of taxes of any nature, including, but not limited to income, withholding, sales, excess of other taxes assessed at the Federal, State or local levels that may be owed or otherwise arise. Pleasant Ridge has designated James Breuckman, City Manager, to oversee the services PM will provide. Oversight includes evaluating the adequacy and the results of the services PM will provide and accepting responsibility for the results of those services.
2. **Review and Supervision** – Pleasant Ridge understands and acknowledges that all PM staff assigned to this project are working solely at Pleasant Ridge’s direction and agree that all work performed will be subject to the same supervision, review and approval practices that Pleasant Ridge undertakes with its own staff. It is further understood that the work of PM staff assigned to this project is not being reviewed by any other person at PM and that Pleasant Ridge supervision, review and approval practices will include review and approval of any journal entries prepared by PM staff prior to posting.
3. **Nature and Limitations of Services** – PM’s project activities will be based on information and records provided by Pleasant Ridge. PM will rely on such underlying information and records and PM’s project activities will not include audit or verification of the information and records provided to PM in connection with PM’s project activities.

The project activities PM will perform will not constitute an examination or audit of any Pleasant Ridge financial statements or any other items, including Pleasant Ridge’s internal controls. If Pleasant Ridge requires financial statements or other financial information for third-party use, or if Pleasant Ridge requires tax preparation or consulting services, a separate engagement letter will be required. Accordingly, Pleasant Ridge agrees not to associate or make reference to PM in connection with any financial statements or other financial information of Pleasant Ridge. In addition, PM’s engagement is not designed and cannot be relied upon to disclose errors, fraud or illegal acts that may exist. However, PM will inform Pleasant Ridge of any such matters that come to its attention.

4. **Project Deliverables** – At the conclusion of PM’s project activities and periodically as the project progresses, PM will review the results of the project work with Pleasant Ridge and provide Pleasant Ridge with any observations related to PM’s services that PM believes warrant Pleasant Ridge’s attention. PM also will provide Pleasant Ridge with copies of analyses, tax filings, or other materials that PM may develop in the course of this engagement upon Pleasant Ridge’s request. PM will not issue a written report as a result of this engagement and Pleasant Ridge agrees that the nature and extent of the work product that PM will provide, as outlined in this agreement, are sufficient for Pleasant Ridge’s purposes.
5. **Confidentiality, Ownership, and Retention of Workpapers** – During the course of this engagement, PM and PM staff may have access to proprietary information of Pleasant Ridge, including, but not limited to, information regarding trade secrets, business methods, plans, or projects. PM acknowledges that such information, regardless of its form, is confidential and proprietary to Pleasant Ridge, and PM will not use such information for any purpose other than our consulting engagement or disclose such information to any other person or entity without the prior written consent of Pleasant Ridge.

In some circumstances, PM may use third-party service providers to assist with our engagement. PM will inform Pleasant Ridge if it intends to use a third-party service provider. In order to enable these service providers to assist PM in this capacity, PM must disclose information to these service providers that is relevant to the services they provide. Disclosure of such information shall not constitute a breach of the provisions of this agreement.

In the interest of facilitating PM’s services to Pleasant Ridge, PM may communicate or exchange data by internet, e-mail, facsimile transmission, or other method. While PM will use its best efforts to keep such communications and transmissions secure in accordance with PM’s obligations under applicable laws and professional standards, Pleasant Ridge recognizes and accepts that PM has no control over the unauthorized interception of these communications or transmissions once they have been sent, and consent to PM’s use of these electronic devices during this engagement.

Professional standards require that PM create and retain certain workpapers for engagements of this nature. All workpapers created in the course of this engagement are and shall remain the property of PM. PM will maintain the confidentiality of all such workpapers as long as they remain in PM’s possession.

Both Pleasant Ridge and PM acknowledge, however, that PM may be required to make its workpapers available to regulatory authorities or by court order or subpoena in a legal, administrative, arbitration, or similar proceeding in which PM is not a party. Disclosure of confidential information in accordance with requirements of regulatory authorities or pursuant to court order or subpoena shall not constitute a breach of the provisions of this agreement. In the event that a request for any confidential information or workpapers covered by this agreement is made by regulatory authorities or pursuant to a court order or subpoena, PM agrees to inform Pleasant Ridge in a timely manner of such request and to cooperate with Pleasant Ridge should it attempt, at Pleasant Ridge's cost, to limit such access. This provision will survive the termination of this agreement. PM's efforts in complying with such requests will be deemed billable to Pleasant Ridge as a separate engagement. PM shall be entitled to compensation for its time and reasonable reimbursement of its expenses (including legal fees) in complying with the request.

PM reserves the right to destroy, and it is understood that PM will destroy, workpapers created in the course of this engagement in accordance with PM's record retention and destruction policies, which are designed to meet all relevant regulatory requirements for retention of workpapers. PM has no obligation to maintain workpapers other than for its own purposes or to meet those regulatory requirements.

Upon Pleasant Ridge's written request, PM may, at its sole discretion, allow others to view any workpapers remaining in its possession if there is a specific business purpose for such a review. PM will evaluate each written request independently. Pleasant Ridge acknowledges and agrees that PM will have no obligation to provide such access or to provide copies of PM's workpapers, without regard to whether access had been granted with respect to any prior requests.

6. **Fee Quotes** – In any circumstance where PM has provided estimated fees, fixed fees, or not-to-exceed fees ("Fee Quotes"), these Fee Quotes are based on responsibilities under the scope of services. This assistance includes availability and cooperation of those Pleasant Ridge personnel relevant to PM's project activities and providing needed information to PM in a timely and orderly manner. In the event that undisclosed or unforeseeable facts regarding these matters causes the actual work required for this engagement to vary from PM's estimates, the estimated fees will be adjusted for the additional time PM incurs as a result.

In any circumstance where PM's work is rescheduled due to Pleasant Ridge's failure to provide information necessary for the engagement, PM offers no guarantee, express or implied, that PM will be able to meet any previously established deadline related to the completion of the work. Because rescheduling work imposes additional costs on PM, in any circumstance where PM has provided estimated fees, those estimated fees may be adjusted for additional time PM incurs as a result of rescheduling its work. PM will endeavor to advise Pleasant Ridge in the event any circumstances occur which would require PM's work to be rescheduled. However it is acknowledged that the exact impact on the Fee Quote may not be determinable until the conclusion of the engagement. Such fee adjustments will be determined in accordance with the Fee Adjustments provision of this agreement.

7. **Payment Terms** – PM's invoices for the services provided are due on the agreed-upon dates. In the event any of PM's invoices are not paid in accordance with the terms of this agreement, PM may elect, at PM's sole discretion, to suspend work until PM receives payment in full for all amounts due or terminate this engagement. In the event that work is suspended, for nonpayment or other reasons, and subsequently resumed, PM offers no guarantee, express or implied, that PM will be able to meet any previously established deadlines related to the completion of our consulting work. Pleasant Ridge agrees that in the event PM stops work or terminates this Agreement as a result of Pleasant Ridge's failure to pay fees on a timely basis for services rendered by PM as provided in this Agreement, or if PM terminates this Agreement for any other reason, PM shall not be liable for any damages that occur as a result of PM ceasing to render services.
8. **Fee Adjustments** – Any fee adjustments for reasons described elsewhere in this agreement will be determined based on the actual time expended by PM staff at PM's current hourly rates, plus all reasonable and necessary travel and out-of-pocket costs incurred, and included as an adjustment to PM's invoices related to this engagement. Pleasant Ridge acknowledges and agrees that payment for all such fee adjustments will be made in accordance with the payment terms provided in this agreement.
9. **Termination of Engagement** – This agreement may be terminated by either party upon written notice. Upon notification of termination, PM's services will cease and PM's engagement will be deemed to have been completed. Pleasant Ridge will be obligated to compensate PM for all time expended and to reimburse PM for all out-of-pocket expenditures through the date of termination of this engagement.
10. **Hold Harmless and Indemnification** – As a condition of this engagement, City of Pleasant Ridge agrees to hold PM, and all of its partners and staff, harmless against any losses, claims, damages, or liabilities, to which PM may become subject in connection with services performed in the engagement, unless a court having jurisdiction shall have determined in a final judgment that such loss, claim, damage, or liability resulted primarily from the willful misconduct or gross negligence of PM, or one of its partners or staff. This hold harmless includes the agreement to reimburse PM for any legal or other expenses incurred by PM, as incurred, in connection with investigating or defending any such losses, claims, damages, or liabilities. This provision shall survive any termination of this engagement.

11. **Conflicts of Interest** – PM’s engagement acceptance procedures include a check as to whether any conflicts of interest exists that would prevent acceptance of this engagement. No such conflicts have been identified. Pleasant Ridge understands and acknowledges that PM may be engaged to provide professional services, now or in the future, unrelated to this engagement to parties whose interests may not be consistent with Pleasant Ridge. If PM becomes aware of any conflicts of interest during the course of the engagement, PM will immediately disclose that fact to Pleasant Ridge upon discovery.
12. **Agreement Not to Influence** – Pleasant Ridge and PM each agree that each respective organization and its employees will not endeavor to influence the other’s employees to seek any employment or other contractual arrangement with it, during this engagement or for a period of one year after termination of the engagement. Pleasant Ridge agrees that PM employees are not “contract for hire.” PM may release Pleasant Ridge from these restrictions if Pleasant Ridge agrees to reimburse PM for its recruiting, training, and administrative investment in the applicable employee. In such event, the reimbursement amount shall be equal to two hundred hours of billings at the current hourly rate for the PM employee.
13. **Governing Law** – This agreement shall be governed by and construed in accordance with the laws of the State of Michigan.

End of Professional Services Agreement –Temporary Finance Assistance Services



City of Pleasant Ridge

James Breuckman, City Manager

From: Jim Breuckman, City Manager
 To: City Commission
 Date: May 7, 2015
 Re: Water Rate Ordinance Amendment

Overview

The City's water rates are established by ordinance in the City's Code of Ordinances, and the Code must be amended each year to establish the new water rates. Staff is proposing to amend the water rate ordinance to establish that water rates be set by resolution of the City Commission.

Background

Amending the ordinance to set water rates by resolution will eliminate the need to adopt a code amendment each year. Water rates are tied to the budgetary process, and so there will always be a public hearing and public notice given that the budget is being considered prior to adoption, so it is a redundant step to require a code amendment to set water rates. Under the proposed amendment, the City Commission would set water and solid waste pickup rates and charges by resolution following the adoption of the annual budget.

Proposed Rates

The water rates for the 2015-16 fiscal year will be adopted by the City Commission by resolution at the June meeting, and are not the subject of this requested action to set a public hearing. However, for informational purposes, the proposed water rates for the 2015-16 fiscal year are as follows:

| | |
|---|----------|
| Ready-to-Serve Charge per bill (6 bills) (residential): | \$28.40 |
| Ready-to Serve Charge per bill (6 bills) (nonresidential): | |
| 5/8 inch meter | \$28.40 |
| 3/4 inch meter | \$40.93 |
| 1 inch meter..... | \$59.82 |
| 1 1/2 inch meter | \$75.56 |
| 2 inch meter..... | \$85.00 |
| 3 inch meter..... | \$113.34 |

| | |
|---|---------|
| Water charge per 1,000 cubic feet of water: | \$32.17 |
| Sewage disposal charge per 1,000 cubic feet of water: | \$69.38 |

Requested Action

Scheduling a public hearing for June 9, 2015 for the proposed amendments to the Water and Sewer Rates ordinance.

PROPOSED

City of Pleasant Ridge

Ordinance No. _____

AN ORDINANCE TO AMEND SECTION 74-255 (BASIS OF CHARGES) AND SECTION 74-256 (WATER AND SEWER RATES) OF CHAPTER 74 (UTILITIES) OF THE PLEASANT RIDGE CITY CODE.

THE CITY OF PLEASANT RIDGE ORDAINS:

Section 1. **Amendment** – Section 74-255 and 74-256 of the Pleasant Ridge City Code is hereby amended to read as follows:

Sec. ~~74-255~~ **Basis of Charges.**

~~[All water service shall be charged for on the basis of water consumed as determined by the meter installed on the premises of water or sewage disposal service customers by the city. All sewage disposal service shall be charged for on the basis of water consumed, and where furnished to any premises not having a meter, the water consumption shall be estimated in a manner approved by the Detroit Board of Water Commissioners. No free water service or sewage disposal service shall be furnished to any person.]~~

Sec. ~~74-256~~ 74-255 **Water and Sewer Rates.**

Effective for bills after June 30, ~~[2013]~~ **2015**, the rates to be charged for each premise having a connection to the city water distribution system shall be ***established by resolution.***

~~[One hundred twenty-five dollars and thirty-six cents (121.71)] per one thousand (1,000) cubic feet of water and sewer service provided that unless the water is turned off for a full quarter or more there shall be a minimum charge for each quarter as follows:~~

| | | | | |
|------------------|----------------|-----------------------|------------------|---------------------|
| _____ | 5/8 | inch meter | _____ | \$112.82 |
| _____ | 3/4 | inch meter | _____ | \$162.97 |
| _____ | 1 | inch meter | _____ | \$238.18 |
| _____ | 1 ½ | inch meter | _____ | \$300.86 |
| _____ | 2 | inch meter | _____ | \$338.47 |
| _____ | 3 | inch meter | _____ | \$451.30 |

The charges for water and sewer service furnished by the city shall be as presently established or as established by resolution of the city commission. For any premises not

having a meter, consumption shall be estimated in a manner approved by the Detroit Board of Water Commissioners.

Sec.74-256

Free Service.

No free service shall be furnished by the water and sewer system to any person, firm or corporation, public or private, or to any public agency or instrumentality.

Section 2. **Effective Date** – This Ordinance shall be effective fifteen (15) days after enactment and upon publication.

Introduced: Tuesday, May 12, 2015

Public Hearing:

Adopted:

Published:

Effective:



City of Pleasant Ridge

James Breuckman, City Manager

From: Jim Breuckman, City Manager
To: City Commission
Date: May 7, 2015
Re: Proposed Fiscal Year 2015-2016 Budget Call for Public Hearing

Overview

Attached is the proposed Fiscal Year 2015-2016 budget which will take effect July 1 of this year, if approved.

Background

Financial projections for Fiscal Year 2015-2016 are strong. The City continues to experience robust growth in assessed values which translate into an increase of about 3% in taxable value. This represents the first annual budget that will incorporate new revenues generated by the voter-approved infrastructure, general operating, library, and parks improvement millages. The revenues generated by these millages will return City revenues to long-term levels after a significant dip over the past 5 years due to the impacts of the recent recession, and a continuing 10+ year trend of declining State shared revenue.

The new revenues will allow the City to begin to address a number of maintenance issues which have been deferred over the past half-decade in the face of declining revenues. These include:

- Reconstruction of Oxford Boulevard and the alleys between 10 Mile and Devonshire, and between Amherst and Sylvan
- Kicking-off the Gainsboro Park improvement project process culminating in construction of the park in the spring of 2016
- Replacement of the roof at the Community Center
- Providing the Police with a new patrol car, new in-car cameras and bulletproof vests
- Sidewalk maintenance
- Street tree plantings
- Conversion of City streetlights to LED fixtures
- Pilot projects to maintain appropriate vehicle travel speeds on our local streets
- Technology updates to City Commission chambers

These efforts will bring tangible benefits to our residents by allowing our Police to continue to provide reliable service; investing in the most significant recreation project since the construction of the pool and fitness center last decade; undertaking necessary maintenance and upkeep at our Community Center; making our streets a nicer, safer place to be by ensuring that we have smooth sidewalks, slow traffic, and a mature tree canopy; investing in new LED technology now to realize operating cost savings

in future years; and ensuring that we can seamlessly incorporate modern-day technology into our City Commission meetings to better communicate with our residents before, during, and after our meetings.

We are able to complete all of the projects programmed for 2015-2016 in the City's 2015-2020 capital improvements plan.

As always, there are challenges. Retiree health care costs have increased at a faster than expected rate due to the full implementation of member-level pricing due to the Affordable Care Act and due to the recent retirement of two long-time City employees. Pleasant Ridge and Huntington Woods are involved in a court case against the City of Oak Park over 45th District Court funding that could have drastic implications for how much Pleasant Ridge and Huntington Woods must pay to support the operations of the 45th District Court. These two threats to our budget could completely wipe out the revenue increases generated by the recent voter-approved millages. Mitigating the City's exposure to these external negative impacts on our budget will be a primary focus of ours over the coming year.

I am proud that this year's budget document has been reworked and presents the same and more information as previous years' budgets in a format that is meant to be easily understood by and accessible to all readers. There is a great amount of data which has been, to the greatest extent possible, presented as information to serve as a basis for action over the coming year.

I thank the Commission and our residents for your trust and support, and I thank all of our talented City employees for their dedicated efforts. We are blessed with a group of City employees who truly go above and beyond to provide excellent service to our residents. Most of all, we acknowledge that we are able to do all of these things through the community-mindedness and support of our residents.

Requested Action

Scheduling the public hearing for the proposed FY2015-2016 budget and property tax millage rates for June 9, 2015.



City of Pleasant Ridge 2015-2016 Annual Budget

DRAFT – MAY 7, 2015

Mayor

Kurt Metzger

City Commissioners

Jay Foreman
Jason Krzysiak
Ann Perry
Bret Scott

City Manager

James Breuckman

Table of Contents

| | |
|---|-----------|
| Table of Contents | i |
| A. Introduction | 1 |
| 1. City Manager's Letter..... | 1 |
| 2. Public Hearing Notice – Proposed 2015-16 Annual Budget | 3 |
| 3. Budget Resolution..... | 4 |
| B. Budget Summary..... | 7 |
| 1. Key Budget Information..... | 7 |
| 2. Summary Graphs and Tables..... | 9 |
| 3. City Commission Goals and Objectives..... | 14 |
| 4. Budget Policies and Procedures | 16 |
| 5. Fund Structure | 18 |
| 6. Millage Rate Information..... | 19 |
| 7. Personnel..... | 21 |
| C. General Fund | 23 |
| 1. Summary..... | 23 |
| 2. Revenues..... | 24 |
| 3. Expenditures..... | 27 |
| D. Special Revenue Funds | 33 |
| 202. Major Street Fund | 33 |
| 203. Local Street Fund..... | 34 |
| 226. Solid Waste Fund | 35 |
| 251. Pool/Fitness Facility..... | 36 |
| 258. Segregated Capital Assets Fund (SCAF) Fund | 38 |
| 260. Downtown Development Authority..... | 40 |
| 266. Drug Forfeiture Fund..... | 41 |
| 271. Library Fund..... | 42 |
| 297. Historical Fund | 43 |
| 301. Debt Service (Voted Bonds)..... | 44 |
| E. Water and Sewer Enterprise Fund | 45 |
| 592. Water and Sewer Fund | 45 |
| F. Infrastructure Improvement Plan..... | 47 |
| Infrastructure Improvement Plan | 47 |

A. Introduction

1. City Manager's Letter



City of Pleasant Ridge

May 7, 2015

RE: Proposed Fiscal Year 2015-2016 Operating Budget

Honorable Mayor Metzger and members of the Pleasant Ridge City Commission:

This budget message formally transmits for your review and consideration the City budget for the fiscal year 2015-2016. The public hearing to solicit public comment is scheduled for June 9, 2015 at 7:30pm.

Financial projections for Fiscal Year 2015-2016 are strong. The City continues to experience robust growth in assessed values which translate into an increase of about 3% in taxable value. This represents the first annual budget that will incorporate new revenues generated by the voter-approved infrastructure, general operating, library, and parks improvement millages. The revenues generated by these millages will return City revenues to long-term levels after a significant dip over the past 5 years due to the impacts of the recent recession, and a continuing 10+ year trend of declining State shared revenue.

The new revenues will allow the City to begin to address a number of maintenance issues which have been deferred over the past half-decade in the face of declining revenues. These include:

- Reconstruction of Oxford Boulevard and the alleys between 10 Mile and Devonshire, and between Amherst and Sylvan
- Kicking-off the Gainsboro Park improvement project process culminating in construction of the park in the spring of 2016
- Replacement of the roof at the Community Center
- Providing the Police with a new patrol car, new in-car cameras and bulletproof vests
- Sidewalk maintenance
- Street tree plantings
- Conversion of City streetlights to LED fixtures
- Pilot projects to maintain appropriate vehicle travel speeds on our local streets
- Technology updates to City Commission chambers

These efforts will bring tangible benefits to our residents by allowing our Police to continue to provide reliable service; investing in the most significant recreation project since the construction of the pool and fitness center early last decade; undertaking necessary maintenance and upkeep at our Community Center; making our streets a nicer, safer place to be by ensuring that we have smooth sidewalks, slow traffic, and a mature tree canopy; investing in new LED technology now to realize operating cost savings in future years; and ensuring that we can seamlessly incorporate modern-day technology into our City Commission meetings to better communicate with our residents before, during, and after our meetings.

23925 Woodward Avenue • Pleasant Ridge, MI 48069
(248) 541-2901 • www.cityofpleasandidge.org

A. Introduction
1. City Manager's Letter

We are able to complete all of the projects programmed for 2015-2016 in the City's 2015-2020 capital improvements plan.

As always, there are challenges. Retiree health care costs have increased at a faster than expected rate due to the full implementation of member-level pricing due to the Affordable Care Act and due to the recent retirement of two long-time City employees. Pleasant Ridge and Huntington Woods are involved in a court case against the City of Oak Park over 45th District Court funding that could have drastic implications for how much Pleasant Ridge and Huntington Woods must pay to support the operations of the 45th District Court. These two threats to our budget could completely wipe out the revenue increases generated by the recent voter-approved millages. Mitigating the City's exposure to these external negative impacts on our budget will be a primary focus of ours over the coming year.

I am proud that this year's budget document has been reworked and presents the same and more information as previous years' budgets in a format that is meant to be easily understood by and accessible to all readers. There is a great amount of data which has been, to the greatest extent possible, presented as information to serve as a basis for action over the coming year.

I thank the Commission and our residents for your trust and support, and I thank all of our talented City employees for their dedicated efforts. We are blessed with a group of City employees who truly go above and beyond to provide excellent service to our residents. Most of all, we acknowledge that we are able to do all of these things through the community-mindedness and support of our residents.

Respectfully,



James Breuckman
City Manager

2. Public Hearing Notice – Proposed 2015-16 Annual Budget

City of Pleasant Ridge
23925 Woodward Avenue
Pleasant Ridge, Michigan 48069

NOTICE OF A PUBLIC HEARING ON THE PROPOSED FY2015-2016 CITY BUDGET AND 2015 MILLAGE RATES

NOTICE IS HEREBY GIVEN in accordance with Section 4.03 of the Pleasant Ridge City Charter that a public hearing will be held on Tuesday, June 9, 2015, at 7:30 p.m. in the City Commission Chambers, 23925 Woodward Avenue, Pleasant Ridge, Michigan, to solicit public comments on the following:

THE PROPOSED 2014-2015 COMBINED CITY BUDGET AND MILLAGE RATES.

The last fiscal year (July 1, 2014 through June 30, 2015) and the proposed FY2015-2016 (July 1, 2015 through June 30, 2016) millage rates are as follows:

| | 14-15 | 15-16 |
|-----------------------------------|--------------|--------------|
| General Operating - Charter | 11.3094 | 11.1364 |
| General Operating (2015) | | 2.9000 |
| Infrastructure Improvement (2015) | 2.3880 | 3.0000 |
| Community Promotion | | 0.2704 |
| Parks Improvement (2015) | 0.0000 | 0.7500 |
| Rubbish | 1.6960 | 1.6701 |
| Pool Operations | 1.2593 | 1.2400 |
| Library | 0.4949 | 0.3865 |
| Debt | 1.5000 | 1.3380 |
| Total Millage: | 18.6476 | 22.6914 |

The City may not adopt its proposed FY 2015-2016 budget until after the public hearing. A copy of the proposed FY 2015-2016 budget and the proposed 2015 property tax millage rates is available for public inspection during normal business hours in the office of the City Clerk, at 23925 Woodward Avenue, Pleasant Ridge, Michigan. Public comments, oral or written, are welcome at the hearing on the proposed budget for Fiscal Year 2015-2016 and the proposed property tax millage rate. All interested citizens are encouraged to attend and to submit comments.

Amy M. Drealan
City Clerk

Published: The Daily Tribune
<INSERT DATE>
AFFIDAVIT REQUESTED

3. Budget Resolution

**City of Pleasant Ridge
Budget Resolution
General Appropriations Act
Fiscal Year 2015-2016**

WHEREAS, the City Manager has prepared and submitted to the City Commission the proposed budget for fiscal year 2015-2016; and

WHEREAS, the City Commission has advertised the tentative millage rates in the Daily Tribune on _____, and held the public hearing on the budget and the tentative millage rates pursuant to Section 16 of the Uniform Budgeting and Accounting Act (Truth in Budgeting) on Tuesday, June 9, 2015; and

WHEREAS, the City Commission has reviewed the proposed property tax rates and budget.

NOW, THEREFORE LET IT BE RESOLVED, that the budget for the fiscal year commencing July 1, 2015 and ending June 30, 2016 be adopted; and

BE IT FURTHER RESOLVED, that the revenue and transfers-in for the fiscal year 2015-2016 are estimated as follows:

| | | |
|-----|---------------------------------|------------------|
| 101 | GENERAL FUND | |
| | Taxes and special assessments | \$1,997,350 |
| | Licenses and Permits | 87,690 |
| | Federal and State Grants | 6,000 |
| | State Shared Revenue | 248,000 |
| | Charges for Services | 190,580 |
| | Fines and Forfeits | 40,000 |
| | Interest and Rents | 10,500 |
| | Other revenue | 99,800 |
| | Transfers-In | 0 |
| | Total General Fund Revenue: | <u>2,679,920</u> |
| 202 | MAJOR STREETS | 114,015 |
| 203 | LOCAL STREETS | 100,100 |
| 226 | SOLID WASTE | 335,510 |
| 251 | POOL/FITNESS FACILITY | 224,810 |
| | SEGREGATED CAPITAL ASSETS PARKS | |
| 258 | SPECIAL REVENUE FUND | 30,000 |
| | SEGREGATED CAPITAL ASSETS | |
| 259 | REMAINDER FUND | 9,000 |
| 260 | DOWNTOWN DEVELOPMENT AUTHORITY | 86,510 |
| 266 | DRUG FORFEITURE | 0 |
| 271 | LIBRARY SERVICES | 51,910 |
| 297 | HISTORICAL FUND | 6,860 |
| 301 | DEBT SERVICE - VOTED | 179,500 |
| 592 | WATER and SEWER | 1,250,750 |

BE IT FURTHER RESOLVED, that the expenditures and transfers-out are hereby appropriated by the City Commission to meet the liabilities of the City of Pleasant Ridge in the ensuing fiscal year as follows:

| | | |
|-----|---|------------------|
| 101 | GENERAL FUND | |
| | Mayor and Commission | \$27,550 |
| | City Manager | 127,801 |
| | Elections | 11,363 |
| | City Attorney | 56,750 |
| | City Clerk | 109,614 |
| | Information Technology | 76,870 |
| | General Government | 135,350 |
| | Cable TV | 5,750 |
| | City Treasurer | 88,800 |
| | Assessment | 21,600 |
| | Police Services | 781,985 |
| | Fire/Rescue | 258,000 |
| | Building Department | 63,555 |
| | Planning Commission | 0 |
| | Public Works | 188,000 |
| | Street Lighting | 35,400 |
| | Recreation | 418,879 |
| | Retirement Services | 237,600 |
| | Transfers Out | 11,000 |
| | Total General Fund Expenditures: | <u>2,655,867</u> |
| | Increase in Fund Balance: | 24,053 |
| 202 | MAJOR STREETS | 130,900 |
| 203 | LOCAL STREETS | 168,080 |
| 226 | SOLID WASTE | 330,523 |
| 251 | POOL/FITNESS FACILITY | 190,574 |
| 258 | SEGREGATED CAPITAL ASSETS PARKS SPECIAL REVENUE FUND | 20,000 |
| 259 | SEGREGATED CAPITAL ASSETS REMAINDER FUND | 0 |
| 260 | DOWNTOWN DEVELOPMENT AUTHORITY | 148,380 |
| 266 | DRUG FORFEITURE | 0 |
| 271 | LIBRARY SERVICES | 55,550 |
| 297 | HISTORICAL FUND | 5,310 |
| 301 | DEBT SERVICE - VOTED | 179,524 |
| 592 | WATER and SEWER | 1,222,182 |

BE IT FURTHER RESOLVED, the following property tax rates be authorized and that the City Treasurer is ordered to levy such funds and rates and collect and deposit the various specific uses and funds as required by ordinance and resolution:

| | |
|---------------------------------------|----------------|
| General Operating - Charter | 11.1364 |
| General Operating - 2015 | 2.9000 |
| Community Promotion | 0.2704 |
| Infrastructure Improvements - 2015 | 3.0000 |
| Parks Improvement - 2015 | 0.7500 |
| Solid Waste Collection & Disposal | 1.6701 |
| Pool & Recreation Facility Operations | 1.2400 |
| Library Operations | 0.3865 |
| Pool & Recreation Facility Debt | 1.3380 |
| TOTAL MILLAGE: | 22.6914 |

BE IT FURTHER RESOLVED, that the City Commission recognizes that the City of Pleasant Ridge Downtown Development Authority will capture taxes levied from all millages,

BE IT FURTHER RESOLVED, that the City Treasurer shall levy a 1% Tax Administration Fee on all property taxes collected by the City of Pleasant Ridge from all taxing jurisdictions, as permitted by State Law.

AND, BE IT FINALLY RESOLVED, that the legal budgetary level be at the departmental level in the General Fund and at the fund level for all other funds as indicated above.

I, Amy M. Drealan, duly certified clerk of the City of Pleasant Ridge, do hereby certify that the foregoing is a true and accurate copy of a resolution adopted by the City Commission of the City of Pleasant Ridge, County of Oakland, Michigan at the Regular City Commission Meeting held Tuesday, June 9, 2015.

Amy M. Drealan, City Clerk

B. Budget Summary

1. Key Budget Information

All Funds Budget Summary

The following table presents key information and a summary of revenues and expenditures for all funds for the preceding two years and the proposed 2015-2016 budget year.

| | Actual 2013-2014 | Amended Budget 2014-2015 | Proposed Budget 2015-2016 |
|---------------------------------|---------------------|-----------------------------|------------------------------|
| Assessed Valuation | | | |
| Real | 141,185,920 | 156,207,830 | 171,421,930 |
| Personal | 3,221,970 | 3,237,250 | 3,420,020 |
| Total | 144,407,890 | 159,445,080 | 174,841,950 |
| Taxable Valuation | | | |
| Real | 125,139,900 | 129,164,540 | 133,845,550 |
| Personal | 3,221,970 | 3,237,250 | 3,420,020 |
| Total | 128,361,870 | 132,401,790 | 137,265,570 |
| Millage Rate | | | |
| General Operating - Charter | 11.4248 | 11.3094 | 11.1364 |
| General Operating - 2015 | 0.0000 | 0.0000 | 2.9000 |
| Community Promotion | 0.0000 | 0.0000 | 0.2704 |
| Infrastructure - 2015 | 2.4124 | 2.3880 | 3.0000 |
| Parks Improvement - 2015 | 0.0000 | 0.0000 | 0.7500 |
| Rubbish | 1.7134 | 1.6960 | 1.6701 |
| Pool Operations | 1.2722 | 1.2593 | 1.2400 |
| Library - 2015 | 0.3700 | 0.4949 | 0.3865 |
| Pool Debt | 1.3000 | 1.5000 | 1.3380 |
| Total | 18.4928 | 18.6476 | 22.6914 |
| Total Revenues | | | |
| General Fund | 2,441,920 | 2,447,302 | 2,679,920 |
| Major Streets | 119,687 | 109,041 | 114,015 |
| Local Streets | 103,937 | 101,989 | 100,100 |
| Infrastructure Improvements* | 302,787 | 497,625 | 713,500 |
| Solid Waste | 421,630 | 423,310 | 335,510 |
| Pool/Fitness Facility | 287,748 | 221,653 | 224,810 |
| SCAF Parks Special Revenue Fund | 0 | 0 | 30,000 |
| SCAF Remainder Fund | 70,252 | 55,000 | 9,000 |
| Downtown Development Authority | 71,252 | 78,891 | 86,510 |
| Drug Forfeiture Fund | 0 | 500 | 0 |
| Library Services | 46,480 | 63,938 | 51,910 |
| Historical Fund | 10,144 | 6,851 | 6,860 |
| Debt Service - Voted | 163,054 | 193,461 | 179,500 |
| Water and Sewer | 1,321,495 | 1,348,518 | 1,250,750 |
| Total | 5,360,386 | 5,548,079 | 5,782,385 |
| Total Expenditures | | | |
| General Fund | 2,592,051 | 2,463,497 | 2,655,867 |
| Major Streets | 125,347 | 177,780 | 130,900 |
| Local Streets | 71,724 | 75,286 | 168,080 |
| Infrastructure Improvements* | 211,980 | 810,322 | 970,000 |
| Solid Waste | 416,457 | 422,353 | 330,523 |
| Pool/Fitness Facility | 287,470 | 216,753 | 190,574 |

B. Budget Summary
 1. Key Budget Information

| | Actual 2013-2014 | Amended Budget 2014-2015 | Proposed Budget 2015-2016 |
|---------------------------------|-----------------------------|-------------------------------------|--------------------------------------|
| SCAF Parks Special Revenue Fund | 0 | 0 | 20,000 |
| SCAF Remainder Fund | 55,061 | 68,350 | 0 |
| Downtown Development Authority | 49,540 | 83,131 | 148,380 |
| Drug Forfeiture Fund | 1 | 50 | 0 |
| Library Services | 53,636 | 53,647 | 55,550 |
| Historical Fund | 4,479 | 19,857 | 5,310 |
| Debt Service - Voted | 160,806 | 183,274 | 179,524 |
| Water and Sewer | 1,124,723 | 1,245,691 | 1,222,182 |
| Total | 5,153,275 | 5,819,991 | 6,076,890 |
| End of Year Fund Balance | | | |
| General Fund | 500,099 | 483,909 | 507,962 |
| Major Street Fund | 116,934 | 48,195 | 31,310 |
| Local Street Fund | 67,154 | 93,857 | 25,877 |
| Infrastructure Improvements* | 90,807 | (114,679) | (371,179) |
| Solid Waste Fund | 34,174 | 35,129 | 40,116 |
| Pool/Fitness Facility Fund | 279 | 5,178 | 39,414 |
| SCAF Parks Special Revenue Fund | 0 | 0 | 2,010,000 |
| SCAF Remainder Fund | 3,260,566 | 3,247,216 | 1,256,664 |
| Downtown Development Authority | 89,551 | 85,311 | 23,441 |
| Drug Forfeiture Fund | 294 | 744 | 293 |
| Library Fund | 4,631 | 14,923 | 11,283 |
| Historical Fund | 17,167 | 4,161 | 5,711 |
| Debt Service Fund | 9,874 | 20,062 | 20,038 |
| Water and Sewer Enterprise Fund | 1,807,169 | 1,909,996 | 1,938,564 |
| Total | 5,998,699 | 5,834,002 | 5,539,494 |

* Note that the infrastructure improvements line that is shown in the total revenues, expenditures, and fund balance tables is for a capital improvements fund for which no budget is adopted. A capital improvements plan allows for infrastructure projects to be paid for over multiple budget years. It is included in the above summary table for informational purposes only.

2. Summary Graphs and Tables

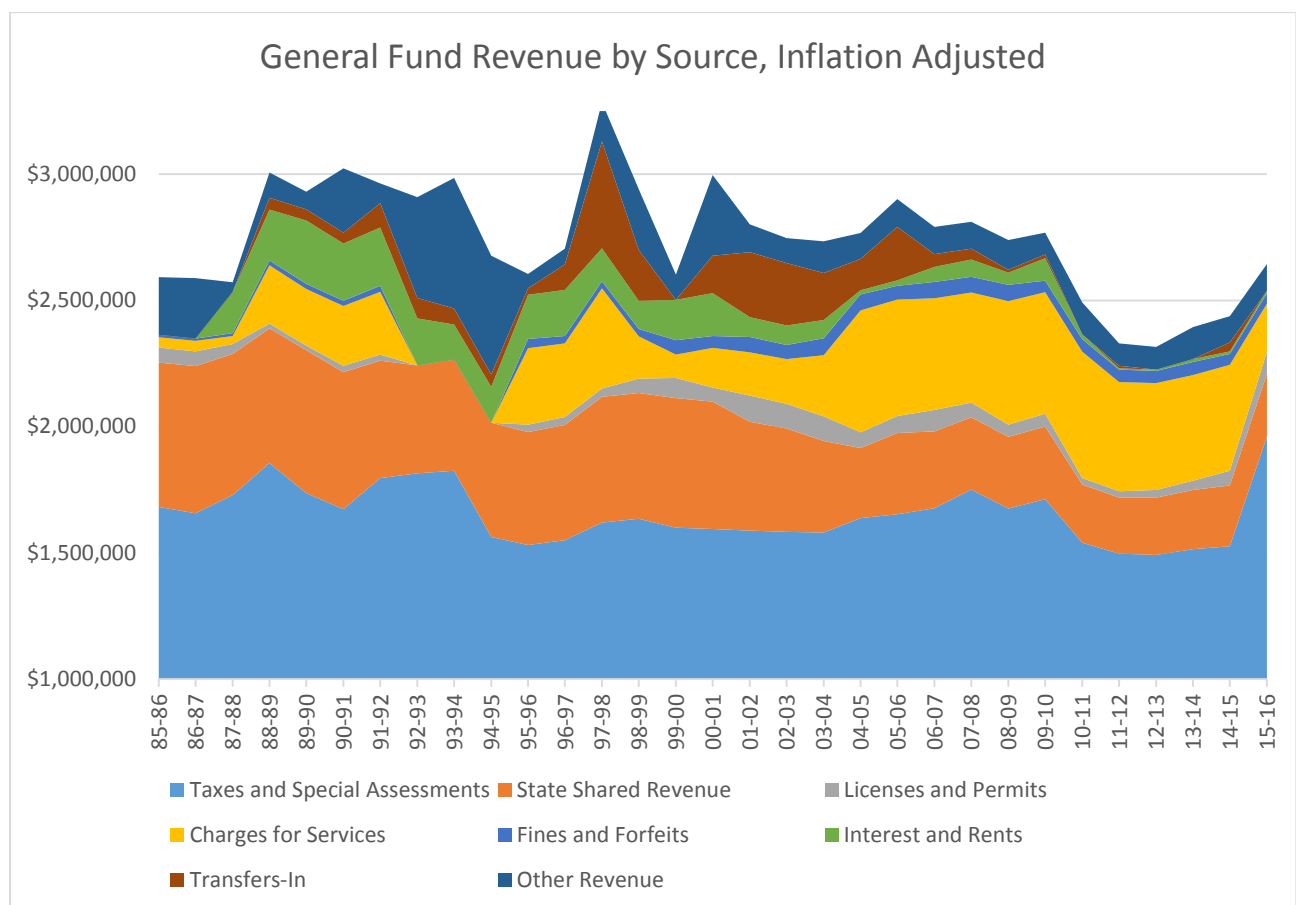
General Fund Revenue Trends. The following Figure 1 shows general fund revenue trends for the 1985-2015 period. All dollar values are adjusted into 2015 equivalent dollars to provide a consistent point of comparison. The figure shows that revenues generated by property taxes remained fairly consistent at about \$1,600,000 per year until 2010, when they dropped to about \$1,500,000 per year.

The figure also shows that state revenue sharing as a source of general fund revenue has dropped precipitously over the years. In 1985 it provided the equivalent of nearly \$600,000 in today's dollars, while it is projected to provide less than half of that in budget year 2015-16. As a result, other sources of revenue have had to be found over the years and service cutbacks have been made to compensate for revenue sharing reductions.

Total inflation-adjusted general fund revenue held in a fairly steady range between \$2.7 and \$2.9 million per year between 1988 and 2010. From budget year 2010-11 until 2014-15, general fund revenue dropped to about \$2.35 million per year. With the voter-approved passage of the general operating millage in November 2014 and renewal of the infrastructure improvement millage in November 2013, general fund revenue in budget year 2015-16 will be restored to close to its long-term average at about \$2,650,000.

While the City will be able to again operate and provide the level of service that has come to be expected by our residents, the reality is that we have had to tax ourselves at a higher rate to only partially replace revenue that has been withheld from us by the State in order to do so.

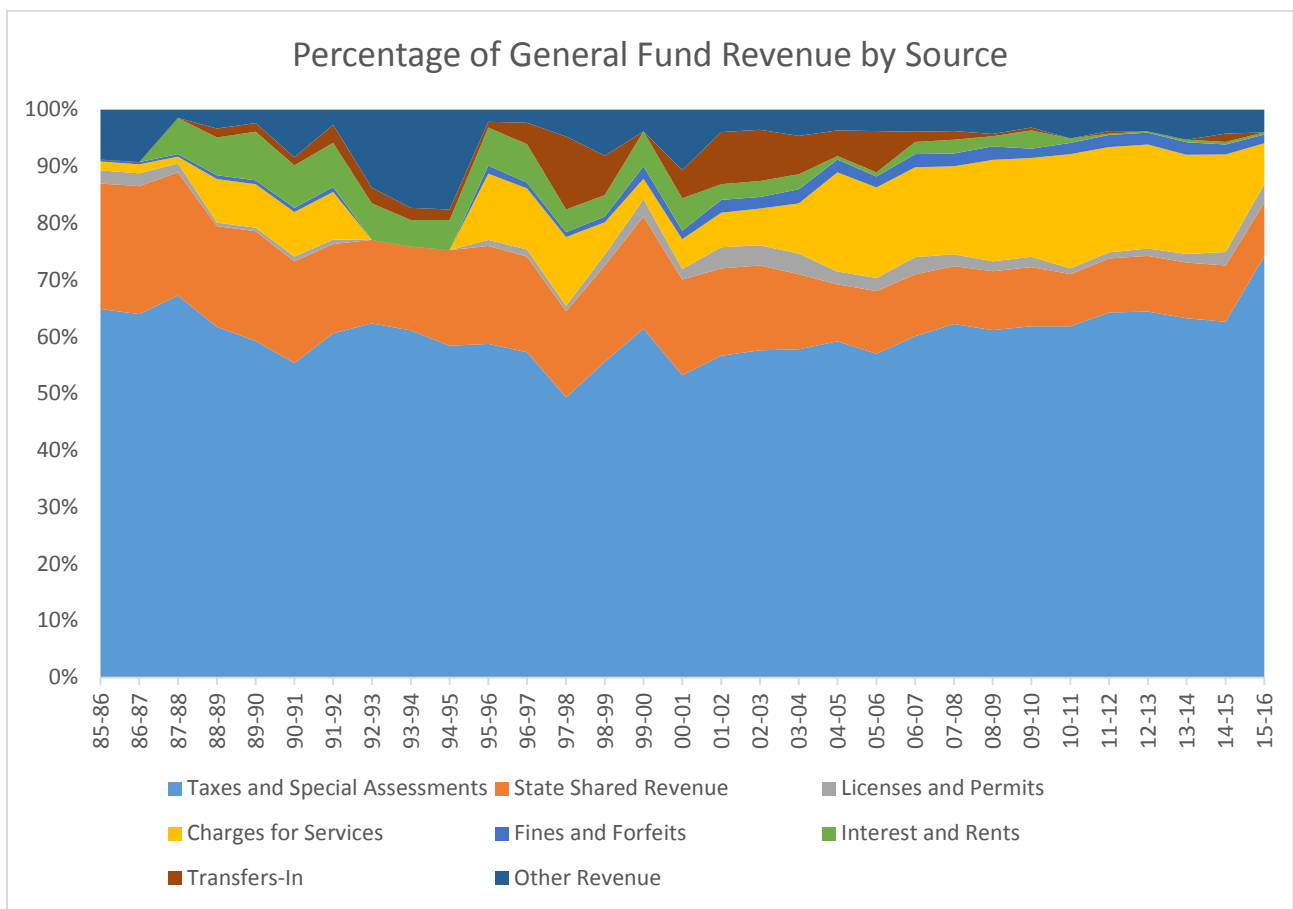
Figure 1. General Fund Revenues by Source, Adjusted for Inflation in 2015 equivalent dollars, 1985-2015



Source: Pleasant Ridge Budget Documents and BLS CPI-U data for the Detroit-Ann Arbor-Flint MSA

The following Figure 2 presents the same data as Figure 1, except that each revenue source is presented as a percentage of the whole. This figure demonstrates that as other funding sources have decreased, the general fund has become steadily more reliant on locally-generated property tax revenue. Today, property taxes provide nearly 75% of general fund revenue, compared to an average of 59% of revenue over the 1985-2014 period.

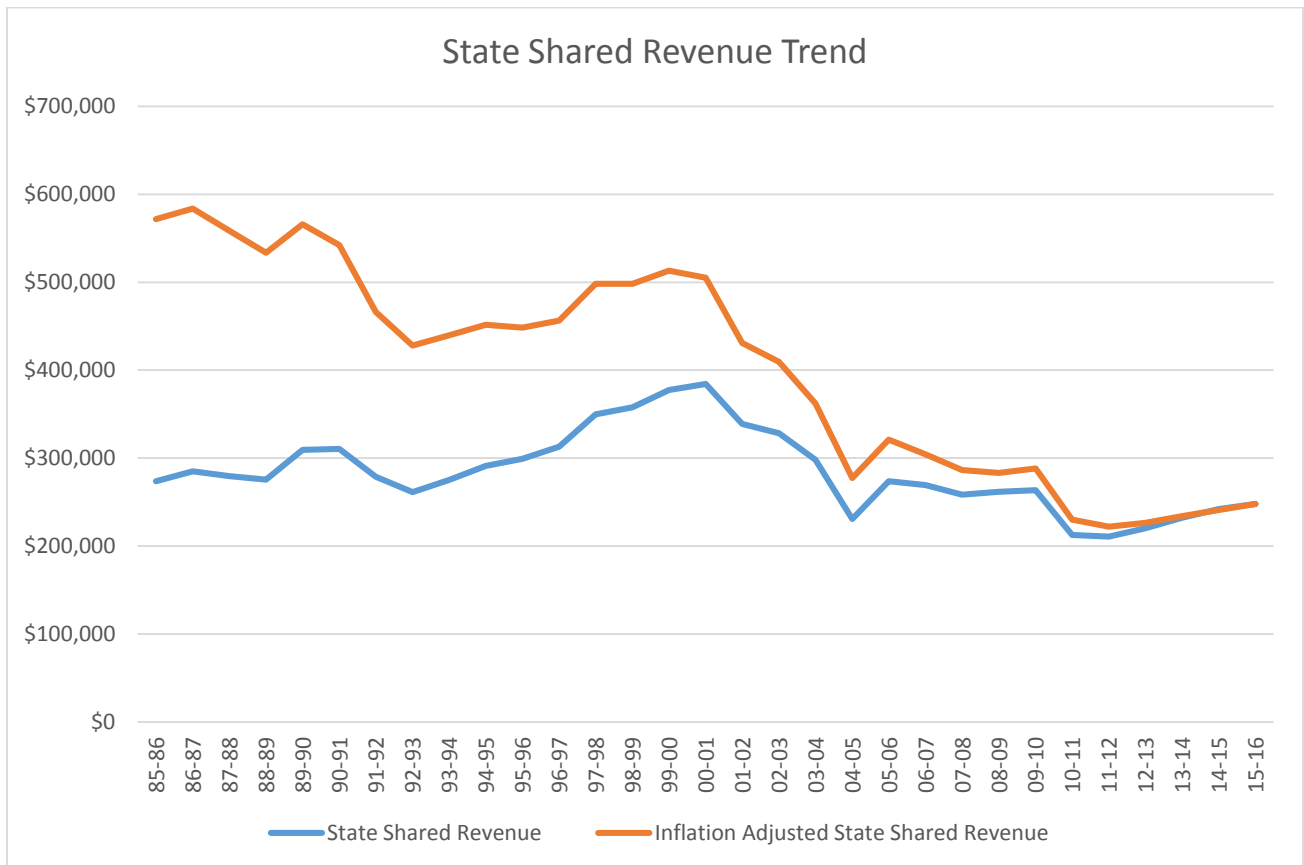
Figure 2. Percentage of General Fund Revenue by Source, 1985-2015



State Shared Revenue Trend. One of the main drivers impacting Pleasant Ridge’s general fund budget over the past 15 years has been the decline in state shared revenues. Figure 3 shows that on an inflation adjusted basis, shared revenues have declined from the equivalent of nearly \$600,000 per year in the late 1980s to just \$250,000 today. Shared revenues represented 23% of the City’s general fund revenues in 1985, while today they represent just 9%.

Much of the financial stress under which local units of government operate today is explainable by this figure. It is an unfortunate fact that local municipalities have had to tax themselves at higher rates to make up for losses in shared revenues coming from the State.

Figure 3. Pleasant Ridge Total Taxable Property Value, 1985-Present



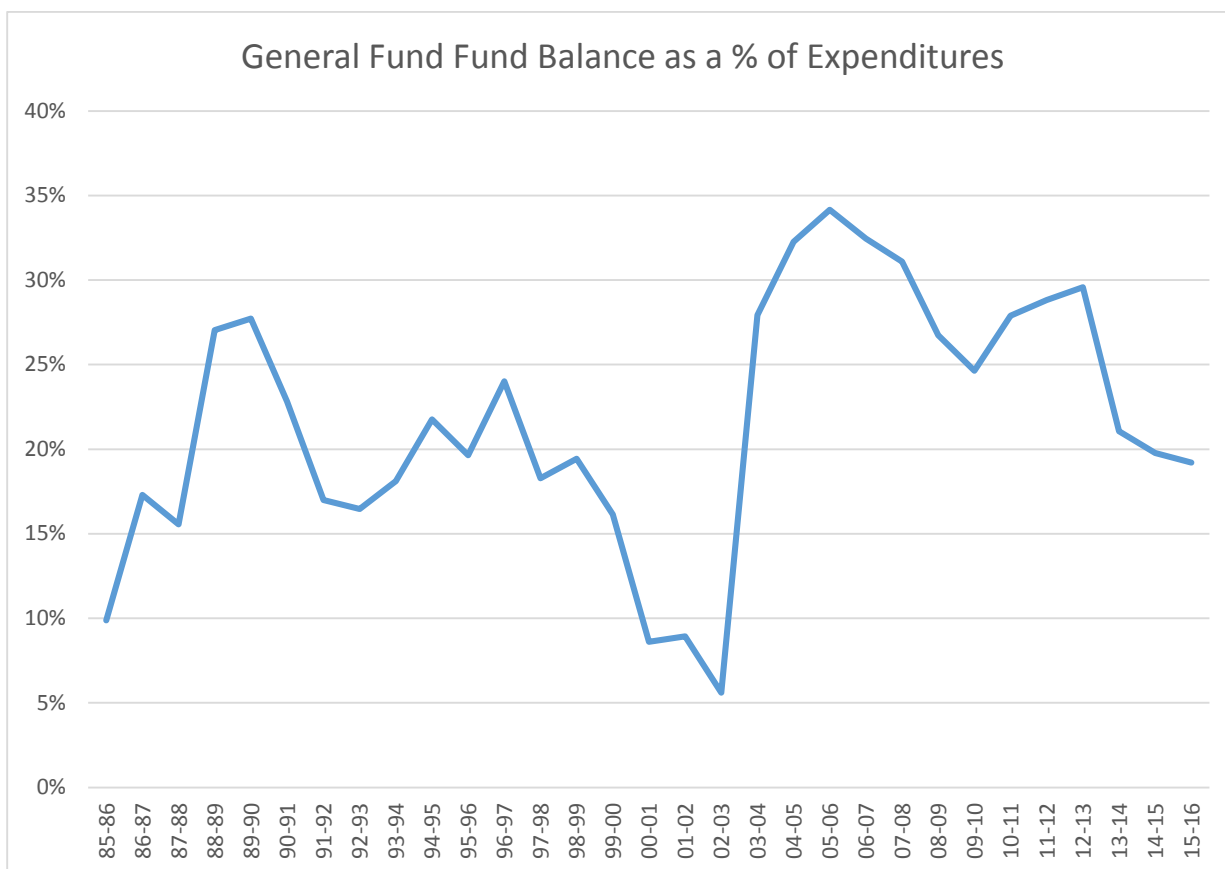
General Fund Fund Balance Trends. It is the stated policy goal of the City to maintain a general fund balance equal to 25-30% of general fund expenditures. The Government Finance Officers Association (GFOA) recommends that local governments maintain a minimum of two-months' worth of expenses, or 16.66%, in unrestricted fund balance. It is further recommended that a small unit of government like Pleasant Ridge maintain a higher fund balance due to the small size of our budget and the ability for relatively small unexpected expenses to dramatically impact our fund balance.

Figure 3 shows the long-term trend for Pleasant Ridge's fund balance as a percentage of general fund expenditures. The figure shows that the City has generally maintained a fund balance percentage of about 20%, with the exception of the mid-00s following the sale of the 24000 Woodward property when fund balances were around 30%. The recession and drop in revenues required fund balance draws to maintain services, and now the City again has a fund balance of about 20% of general fund expenditures.

The proposed 2015-16 budget proposes a modest increase in fund balance, however, the increase in general fund revenues due to the new voter-approved millages means that the fund balance *percentage* will actually slightly decrease in the coming year despite the total fund balance increase.

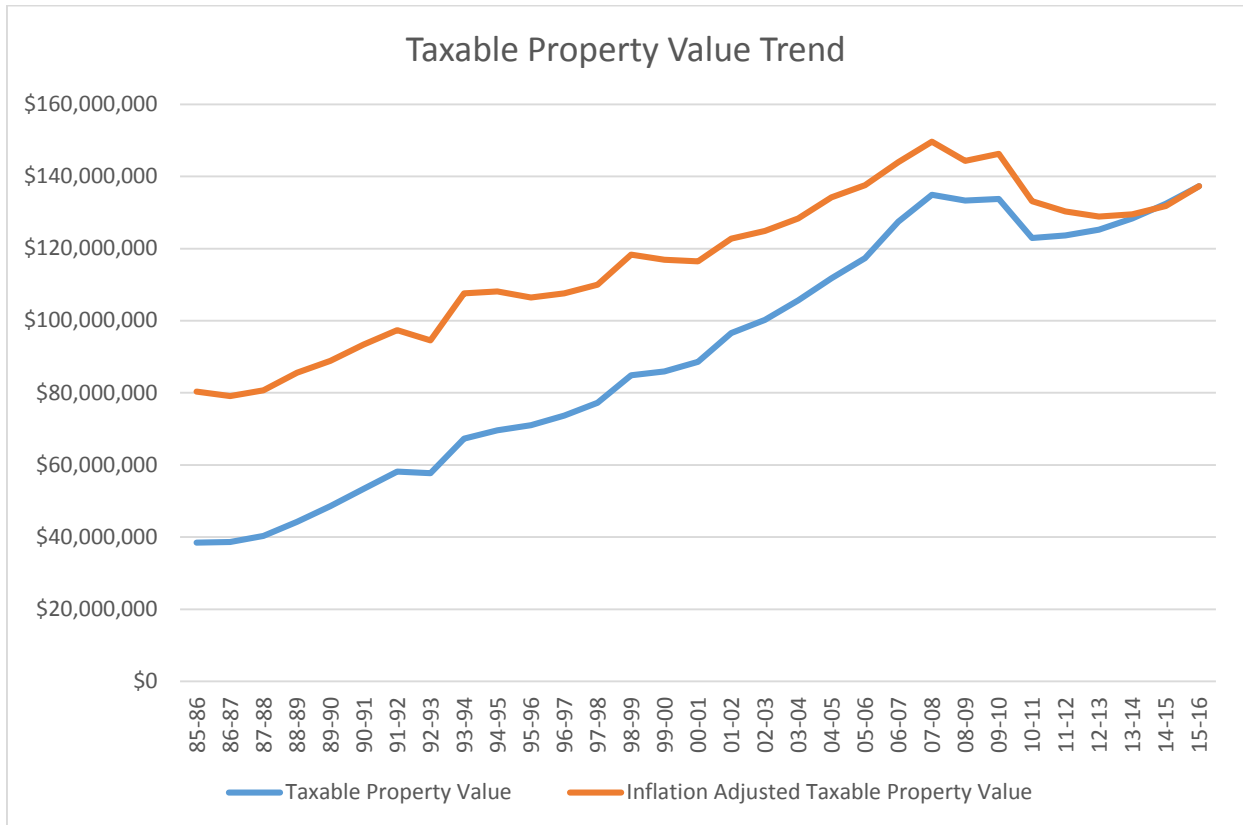
It is the City's plan in future years to continue to build fund balance towards the 25-30% range while also attending to the various deferred maintenance items that require attention throughout the City.

Figure 4. General Fund Fund Balance as a Percentage of Expenditures, 1985-Present



Property Value Trends. The following Figure 4 shows total (real + personal) taxable property value trends in the City of Pleasant Ridge. The inflation adjusted taxable property value has increased at a rate of about 1.8% per year. This small increase over the inflation rate is the result of certain development activities that are exempt from Headlee rollback, most notably new construction. The figure also shows the impact of the recent recession on taxable property values. On an inflation-adjusted basis, the City is just now approaching levels last seen in 2005.

Figure 5. Pleasant Ridge Total Taxable Property Value, 1985-Present



3. City Commission Goals and Objectives

Following are the City Commission's 2015-2016 goals and objectives. These goals and objectives form the basis for evaluating and prioritizing budgeting decisions.

Note that the order in which these goals are presented is not intended to convey importance.

a. **Goal: Maintain a Safe and Secure Community**

Objectives:

- (1) Preserve effective levels of police staffing and equipment to ensure high quality public safety service delivery.
- (2) Maintain or improve existing fire/EMS service delivery.
- (3) Review any strategies possible to improve police, fire/EMS, and dispatch service.
- (4) Implement traffic calming measures where necessary to ensure appropriate vehicle travel speeds.

b. **Goal: Ensure Good Stewardship of Municipal Infrastructure**

Objectives:

- (1) Continue the City's ongoing street reconstruction program.
- (2) Implement a continuing maintenance program for previously reconstructed streets and alleys to extend their useful life.
- (3) Implement continuing maintenance and monitoring program for previously rehabilitated combined sewers to extend their useful life.
- (4) Improve bike and pedestrian infrastructure (sidewalks) throughout the City.
- (5) Complete capital projects identified in the Capital Improvements Plan.

c. **Goal: Maintain Financial Sustainability**

Objectives:

- (1) Maintain a competitive property tax rate position relative to other cities in the region.
- (2) Achieve and maintain an unrestricted fund balance of 20-25% and a total fund balance of 25-30% of annual general fund expenses.
- (3) Maintain a capital outlay reserve of 75% to 100% of expenditures in the Water and Sewer Enterprise Fund.
- (4) Continue to explore other revenue sources. Aggressively identify and pursue grant opportunities.
- (5) Increase funding for the defined benefit pension to reduce the City's unfunded liability.
- (6) Maintain property values by preserving Pleasant Ridge's status as a first class community.

d. **Goal: Maintain Excellent Parks and Recreation Program**

Objectives:

- (1) Develop Gainsboro Park as a premier community park.
- (2) Complete necessary maintenance tasks at the community center, pool, and parks.
- (3) Achieve excellence in the offering and delivery of recreation services to residents of all ages.
- (4) Encourage active, healthy lifestyles for City residents.

e. **Goal: Preserve and Enhance Community & Neighborhood Character**

Objectives:

- (1) Improve City code enforcement efforts to effectively preserve the character of the City's neighborhoods.

- (2) Protect the City's established historic character from destruction or erosion by inappropriate additions or modifications to existing buildings, or inappropriate construction of new buildings.
- (3) Work to influence future changes and enhancements to Woodward Avenue to reflect Pleasant Ridge's preferred plan.
- (4) Ensure that planning, development, and infrastructure projects enhance Pleasant Ridge as a walkable, bikeable community.

f. **Goal: Foster Community Trust & Participation**

Objectives:

- (1) Use a variety of outlets, including the City's website, traditional media, social media, town hall meetings, and the Ridger to communicate and engage residents.
- (2) Ensure that all residents are informed about activities, initiatives, and events occurring in the City.
- (3) When more than one feasible choice exists for issues of major consequence, consult or collaborate with residents prior to making decisions.
- (4) Encourage, support, and recognize volunteers and community members who do good work in the community.
- (5) Conduct a statistically valid community survey at least bi-annually to measure City performance in delivering services and public sentiment on important issues facing the community.
- (6) Support resident-driven and managed initiatives.

g. **Goal: Strive for Excellence in Governance**

Objectives:

- (1) Develop and maintain a first-rate workforce by supporting the continued training and professional development for City employees.
- (2) Continue to pursue excellence in customer service by exploring alternative methods for improving delivery of services.
- (3) Facilitate increased use of technology during City meetings.
- (4) Continue to look for new ways to partner with nearby communities or private partners to improve the delivery of City services.
- (5) Continually evaluate and adjust the City's goals and objectives, Master Plan, Recreation Master Plan, and Capital Improvements Plan to ensure that policy decisions are being made that further the long-term interest of the City.

h. **Goal: Protect the Environment**

Objectives:

- (1) Reduce the City's carbon footprint through energy conservation, efficiency, and renewable generation measures.
- (2) Invest in maintaining the City's tree canopy by maintaining existing trees and planting new trees to fill gaps.
- (3) Explore ways to incorporate green infrastructure to infiltrate stormwater in place and reduce the amount of runoff that enters the City's sewer system.
- (4) Convert all public streetlights to LED fixtures.

4. Budget Policies and Procedures

a. **Role of the Budget**

The budget provides the annual financial plan for the management of the City's affairs. The document compiles the financial data needed to support Pleasant Ridge's comprehensive decision making/policy development process. This Budget is based on the City Commission's Goals and Objectives, the Capital Improvements Plan, the City's financial policies, and City Manager and departmental review of operations.

b. **Budget Strategy**

The current financial plan is based upon Commission direction and current revenue constraints. These factors govern the stewardship of public funds and reflect the following principles:

- (1) Basic services will be maintained at least at current levels and will be funded adequately
- (2) Program costs will reflect the true picture of the cost of operations. Depreciation will not be included in program costs (except in the enterprise fund), and some City-wide expenses will be separated from program expenditures for ease of administration.
- (3) Program services will be provided in the most efficient method while meeting the needs of the public.
- (4) Necessary infrastructure improvements will be completed to meet needs.
- (5) Revenue will be estimated at realistic levels.
- (6) Reserves will be programmed at appropriate levels to protect the City from future uncertainties. It is the City's goal to maintain unappropriated general fund reserves of at least 25% of general fund expenditures.
- (7) The budget will comply with provisions of the State Constitution, City Charter, Municipal Code, and sound fiscal policy.

c. **Balanced Operating Budget**

A balanced budget is a basic budgetary constraint intended to ensure that the City does not spend beyond its means. The City must function within the limits of the financial resources available and under normal circumstances requires commitment to a balanced budget. The appropriated budget cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Any deviation from a balanced operating budget requires disclosure when it occurs.

d. **Impact of Capital Budget on the Operating Budget**

As new policies and programs are approved, both the operating and capital budgets are impacted. For example, an increase in service levels approved as part of the operating budget would have long-term effects on the Capital Improvements Program. Conversely, a restrictive change to the use of long-term debt would slow capital programs.

Regardless of the difference between the operating and capital budgets, the two are interdependent. Budgetary policy states that all foreseeable operating costs related to capital projects be estimated and provided for as part of the review process associated with the Capital Improvements Program. In addition, departments are required to include costs associated with operating and maintaining capital projects that are requested for the upcoming year.

e. **Budgeting Controls**

- (1) Internal Controls. The annual adopted budget provides a basis of control over financial operations. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the approved budget. Activities of the General Fund and Special Revenue

Funds are included in the annual approved budget. The level of budgetary control (that is the level at which expenditures cannot exceed the appropriated amount) is established by function and category (Personnel Services, Supplies, Other Services and Charges, Capital Outlay and Debt Service) within each individual fund.

- (2) Independent Audit. State statutes and the City Charter require an annual audit of all accounts of the City by certified public accountants selected by the City Commission. Abraham and Gaffney has fulfilled this requirement. The auditor's report is included in the City's Comprehensive Annual Financial Report (CAFR) and is available to the public on the City's website and through the State of Michigan Department of Treasury local audit and finance division website.¹

¹ See: <https://treas-secure.state.mi.us/LAFDocSearch/> for CAFR files for units of local government from 2003 to present

5. Fund Structure

The accounts of the City are organized by funds and account groups, each of which is considered a separate accounting entity. Funds are established to segregate specific activities or objectives of a government in accordance with special regulations, restrictions, or limitations. The various funds are grouped into generic fund types in two broad categories as follows:

a. *Governmental Funds*

- (1) General Fund: The general fund contains the records of the ordinary activities of the City that are not accounted for in another fund. General fund activities are financed by revenue from general property taxes, state shared revenue and other sources.
- (2) Special Revenue Funds: Special revenue funds are used to account for the proceeds of earmarked special revenue from financing activities requiring separate accounting because of legal or regulatory provisions. Special revenue funds include Major Streets, Local Streets, Infrastructure, Solid Waste, Pool/Community Center Operations, Segregated Capital Asset Fund (SCAF), Library Services, and Parks Capital Improvement Fund.
- (3) Debt Service Funds: Debt service funds are used to account for the annual payment of principal and interest concerning certain long-term debt other than debt payable from the operations of an enterprise fund. The Pool/Community Center debt service fund is the City's only debt service fund.
- (4) Capital Projects Funds: Capital projects funds are used to account for the development of capital facilities other than those financed by the operations of the enterprise fund.

b. *Proprietary Funds*

- (1) Enterprise Fund: The water and sewer fund is used to account for the results of operations that provide a service to citizens financed by a user charge for the provision of that service.

6. Millage Rate Information

Millage Rate Information. The following Table 1 shows the breakdown of Pleasant Ridge millage rates from 2005 to present. The 2015-2016 millage rates include four voter-approved millages taking effect:

- A 20-year renewal of the infrastructure millage at 3 mills (an increase of .612 mills),
- A 2.9 mill general operating millage,
- A 10-year 0.75 mill parks improvement millage, and
- A 5-year 0.5 mill library services millage.

The voter-approved millages that take effect this budget year total 4.262 mills, however, due to Headlee rollbacks the actual increase in the total 2015-2016 City millage rate over the 2014-15 rate is 4.0438 mills.

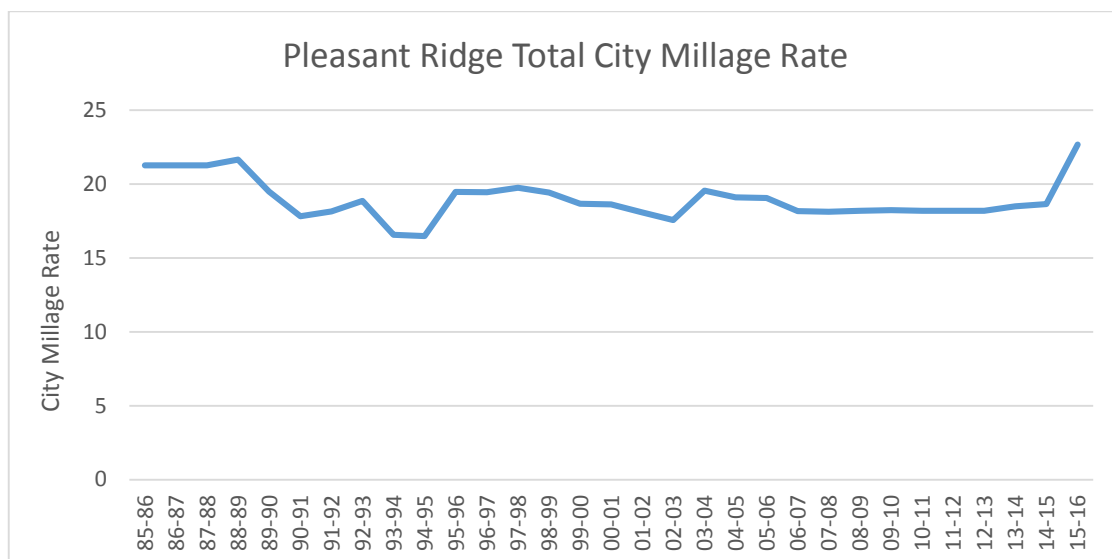
The 2015-2016 City millage rates also include a 0.1084 reduction in the library millage levy and a 0.162 reduction in the debt repayment millage levy. These reductions total 0.2704 mills compared to last year, and are being reallocated to a community promotion millage authorized by PA 359 of 1925 (MCL 123.881) to allow the City to allocate operating revenues more effectively.

Table 1. Pleasant Ridge Property Tax Millage Components, 2005-Present

| | 05-06 | 06-07 | 07-08 | 08-09 | 09-10 | 10-11 | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| General Operating - Charter | 11.7853 | 11.5519 | 11.4248 | 11.4248 | 11.4248 | 11.4248 | 11.4248 | 11.4248 | 11.4248 | 11.3094 | 11.1364 |
| General Operating (2015) | | | | | | | | | | | 2.9000 |
| Infrastructure (2015) | 2.4886 | 2.4393 | 2.4124 | 2.4124 | 2.4124 | 2.4124 | 2.4124 | 2.4124 | 2.4124 | 2.3880 | 3.0000 |
| Community Promotion | | | | | | | | | | | 0.2704 |
| Parks Improvement (2015) | | | | | | | | | | | 0.7500 |
| Rubbish | 1.7675 | 1.7325 | 1.7134 | 1.7134 | 1.7134 | 1.7134 | 1.7134 | 1.7134 | 1.7134 | 1.6960 | 1.6701 |
| Pool Operations | 1.3124 | 1.2864 | 1.2722 | 1.2722 | 1.2722 | 1.2722 | 1.2722 | 1.2722 | 1.2722 | 1.2593 | 1.2400 |
| Library | 0.4811 | 0.3439 | 0.3200 | 0.3700 | 0.4100 | 0.3700 | 0.3700 | 0.3700 | 0.3700 | 0.4949 | 0.3865 |
| Debt | 1.2276 | 0.8285 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.3000 | 1.5000 | 1.3380 |
| Total Millage | 19.0625 | 18.1825 | 18.1428 | 18.1928 | 18.2328 | 18.1928 | 18.1928 | 18.1928 | 18.4928 | 18.6476 | 22.6914 |

The following Figure 5 shows the long term total Pleasant Ridge city millage rate trend from 1985 to present.

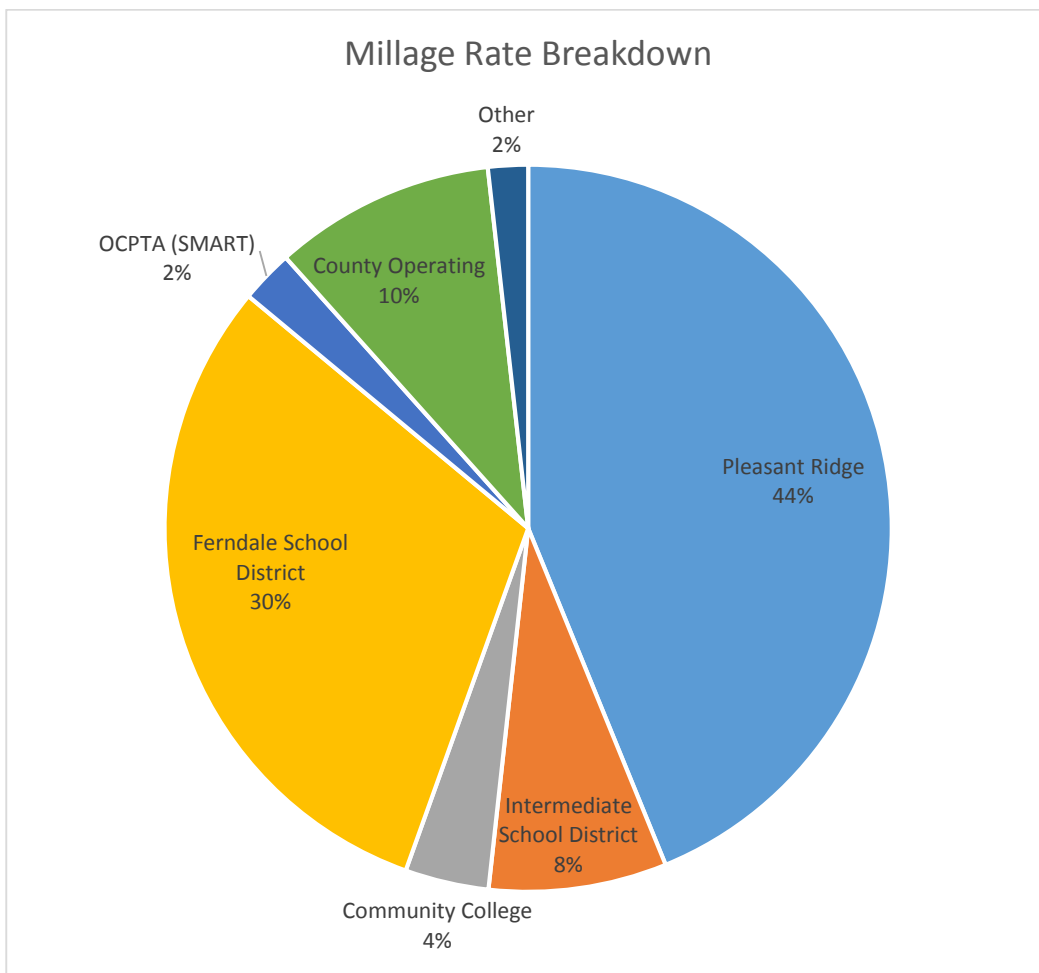
Figure 6. Total City Millage Rate (Homestead), 1985-Present



Total Homestead Millage Rate Breakdown. The total homestead property tax rate for a property owner in Pleasant Ridge in 2014-2015 is 42.5471 mills. Of every tax dollar paid by residents, 44% goes to the City, 31% goes to the public school district, and the remaining 25% goes to the County and other regional entities including SMART, the intermediate school district, community colleges, county parks, MetroParks, the Zoo, and the Detroit Institute of Arts.

The following Figure 6 shows the breakdown of how each tax dollar paid by residents is allocated to taxing entities. Note that the “other” category includes property taxes levied by Oakland County Parks (0.2415 mills), the Detroit Zoo (0.1000 mills), the Art Institute Authority (0.2000 mills), and the Huron Clinton Metro Parks (0.2146 mills).

Figure 7. Total Pleasant Ridge Homestead Millage Rate Breakdown



7. Personnel

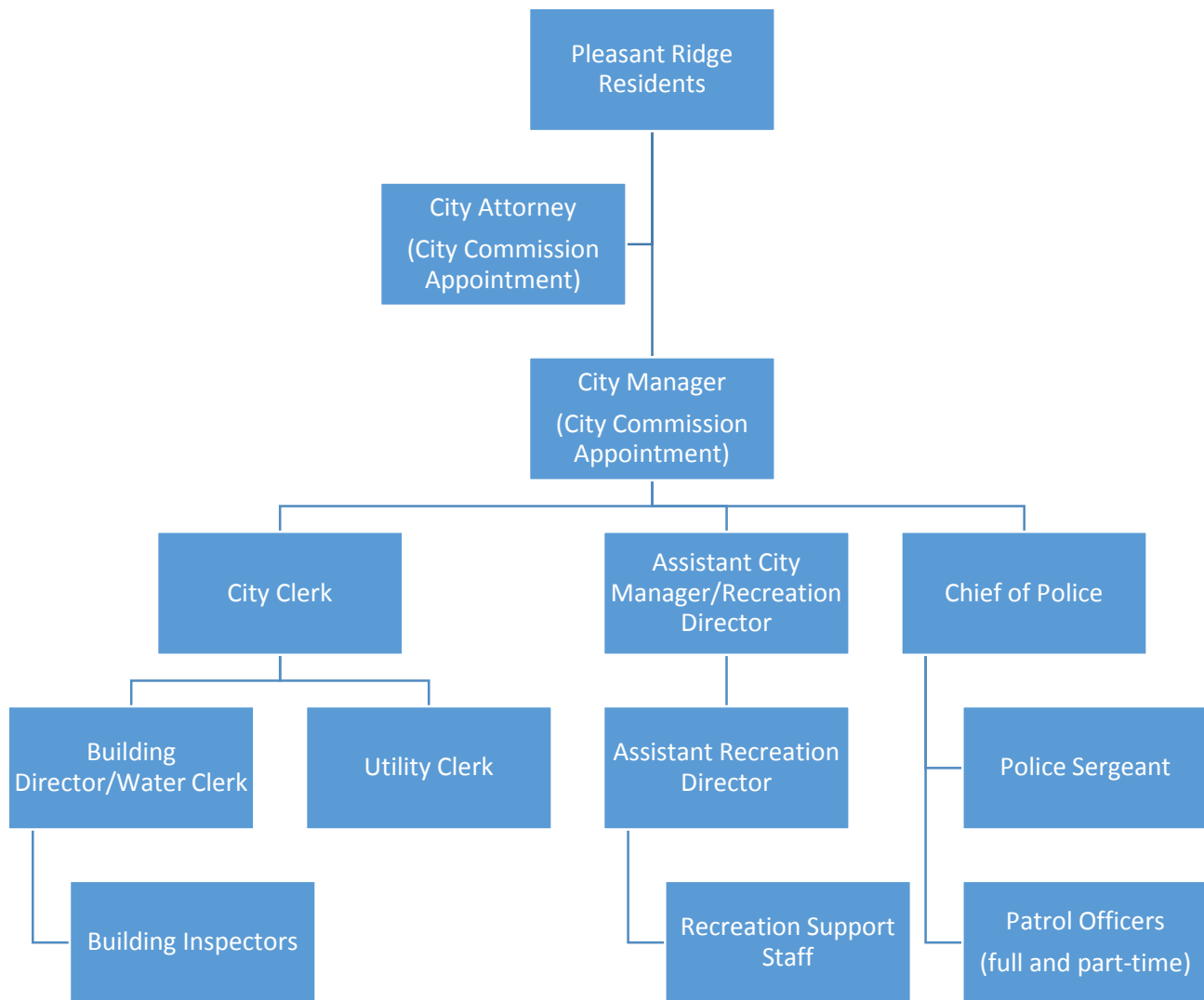
The City of Pleasant Ridge is a service-oriented organization with a large percentage of expenditures associated with staff salaries and related costs. In addition to part-time and full-time non-union employees, there is one bargaining unit - the Pleasant Ridge Police Officers Association, represented by the Fraternal Order of Police Labor Council.

The City outsources its Fire/EMS, Public Works, Treasury, Assessing, Police and Fire Dispatch, and City Attorney positions.

Full-time equivalent staff (one FTE = 2,080 hours) is projected to remain consistent from FY2014-2015 to FY2015-2016. Any reductions in staffing levels would impair the ability of the City to provide the level of service expected by its residents.

| Position | Status | FY13-14 | FY14-15 | FY15-16 |
|------------------------------|-----------|---------|---------|---------|
| City Hall | | | | |
| City Manager | Full-Time | 1.00 | 1.00 | 1.00 |
| City Clerk | Full-Time | 1.00 | 1.00 | 1.00 |
| City Treasurer | Part-Time | 0.0 | 0.0 | 0.0 |
| Utility/Building Clerk | Full-Time | 1.00 | 1.00 | 1.00 |
| Solid Waste Clerk | Part-Time | 1.00 | 0.33 | 0.33 |
| Cable TV Technician | Part-Time | 0.14 | 0.00 | 0.00 |
| City Hall Total | | 4.14 | 3.33 | 3.33 |
| Police Department | | | | |
| Chief | Full-Time | 1.00 | 1.00 | 1.00 |
| Sergeant | Full-Time | 1.00 | 1.00 | 1.00 |
| Patrol Officer | Full-Time | 4.00 | 4.00 | 4.00 |
| Patrol Officer (2) | Part-Time | 0.48 | 0.48 | 0.48 |
| Crossing Guard | Part-Time | 0.33 | 0.33 | 0.33 |
| Police Total | | 6.81 | 6.81 | 6.81 |
| Recreation Department | | | | |
| Director | Full-Time | 1.00 | 1.00 | 1.00 |
| Recreation Assistant | Full-Time | 1.00 | 1.00 | 1.00 |
| Building Supervisor | Part-Time | 1.31 | 1.00 | 1.00 |
| Playground Supervisor | Seasonal | 0.44 | 0.44 | 0.44 |
| Life Guard (senior) | Seasonal | 0.44 | 0.44 | 0.44 |
| Life Guard | Seasonal | 1.75 | 1.75 | 1.75 |
| Pool Instructors | Seasonal | 0.10 | 0.10 | 0.10 |
| Recreation Total | | 6.04 | 5.73 | 5.73 |
| Full Time Positions | | 12.00 | 11.00 | 11.00 |
| Part Time Positions (FTE) | | 4.99 | 4.87 | 4.87 |
| All Departments | | 16.99 | 15.87 | 15.87 |

Organization Chart



Not shown in the organization chart are the Charter established positions of City Treasurer, City Assessor, and Public Works Director. These positions are outsourced by the City to Plante Moran (City Treasurer), Oakland County Equalization (City Assessor), and Brilar (Public Works).

C. General Fund

1. Summary

The General Fund functions as the City's operating fund and accounts for taxes and other general revenues and expenditures that are not restricted for other specific purposes. The City strives to maintain an undesignated fund balance of 25-30% of General Fund expenditures to maintain cash flow, solvency, and to set aside for unforeseen emergencies or cash shortfalls caused by revenue declines or delays.

REVENUES

| SOURCE | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|-------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| Taxes and special assessments | \$ 1,510,071 | \$ 1,532,587 | \$ 1,449,821 | \$ 1,532,983 | \$ 1,997,350 |
| Licenses and Permits | 69,560 | 54,670 | 49,729 | 58,370 | 87,690 |
| Federal and State Grants | 5,569 | 10,000 | 7,400 | 7,400 | 6,000 |
| State Shared Revenue | 235,957 | 242,000 | 124,643 | 242,000 | 248,000 |
| Charges for Services | 445,529 | 421,350 | 310,785 | 420,850 | 190,580 |
| Fines and Forfeits | 39,071 | 41,500 | 32,474 | 43,094 | 40,000 |
| Interest and Rents | 14,782 | 11,000 | 4,752 | 11,000 | 10,500 |
| Other revenue | 121,381 | 110,970 | 64,002 | 96,605 | 99,800 |
| Transfers-In | 0 | 35,000 | 0 | 35,000 | 0 |
| REVENUE TOTAL | \$ 2,441,920 | \$ 2,459,077 | \$ 2,043,606 | \$ 2,447,302 | \$ 2,679,920 |

EXPENDITURES

| SOURCE | AMOUNT | AMOUNT | AMOUNT | AMOUNT | AMOUNT |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Mayor and Commission | \$ 33,028 | \$ 28,050 | \$ 6,118 | \$ 7,570 | \$ 27,550 |
| City Manager | 129,668 | 135,250 | 87,205 | 124,853 | 127,801 |
| Elections | 4,903 | 15,360 | 7,491 | 11,361 | 11,363 |
| City Attorney | 44,663 | 46,750 | 30,022 | 46,750 | 56,750 |
| City Clerk | 107,903 | 106,270 | 77,389 | 113,889 | 109,614 |
| Information Technology | 15,040 | 6,000 | 3,204 | 6,000 | 76,870 |
| General Government | 187,532 | 162,350 | 122,712 | 161,180 | 135,350 |
| Cable TV | 1,478 | 5,200 | 2,457 | 4,708 | 5,750 |
| City Treasurer | 92,116 | 95,850 | 64,425 | 91,294 | 88,800 |
| Assessment | 20,949 | 22,370 | 2,054 | 21,600 | 21,600 |
| Police Services | 841,777 | 806,765 | 526,733 | 791,272 | 781,985 |
| Fire/Rescue | 250,000 | 254,000 | 190,500 | 254,000 | 258,000 |
| Building Department | 24,658 | 33,950 | 25,256 | 35,309 | 63,555 |
| Planning Commission | 72,347 | 15,500 | 9,968 | 15,500 | 0 |
| Public Works | 150,179 | 138,300 | 69,309 | 144,353 | 188,000 |
| Street Lighting | 45,993 | 45,000 | 32,414 | 44,636 | 35,400 |
| Recreation | 400,871 | 354,650 | 247,737 | 358,922 | 418,879 |
| Retirement Services | 168,237 | 178,000 | 188,127 | 230,300 | 237,600 |
| Transfers Out | 709 | 0 | 0 | 0 | 11,000 |
| EXPENDITURES TOTAL | \$ 2,592,051 | \$ 2,449,615 | \$ 1,693,121 | \$ 2,463,497 | \$ 2,655,867 |
| Revenue over (under) expenditures | \$ (150,131) | \$ 9,462 | | \$ (16,195) | \$ 24,053 |
| Fund Balance, beginning of the year | \$ 650,230 | \$ 500,104 | | \$ 500,104 | \$ 483,909 |
| Fund Balance, end of the year | \$ 500,099 | \$ 509,566 | | \$ 483,909 | \$ 507,962 |
| General Fund Balance % | 19.29% | 20.80% | | 19.64% | 19.13% |

C. General Fund

2. Revenues

2. Revenues

The General Fund revenues provide funding for City services that have a city-wide benefit. General Fund revenues are categorized as taxes and special assessments, community development permit fees and charges, intergovernmental transfers (state revenue sharing), and other revenues.

Total revenue is projected to increase \$196,618 in Fiscal Year 2015-2016 over the budgeted Fiscal Year 2014-2015 revenue. This increase is due primarily to increases in tax revenue due to property value increases, new voter-approved property tax millages, and building permits fee increases for the first time since 1997.

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|--------------------------------------|--|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| GENERAL FUND REVENUE DETAIL | | | | | | |
| Taxes and Special Assessments | | | | | | |
| 101-000-401.000 | Property Taxes - Operating | \$ 1,436,832 | \$ 1,460,587 | \$ 1,387,364 | \$ 1,457,264 | \$ 1,888,350 |
| 101-000-401.500 | Property Taxes - Community Promo | - | - | - | - | 36,000 |
| 101-000-401.001 | Chargebacks from the County | - | (500) | - | - | - |
| 101-000-402.000 | Real Property Taxes | (41) | - | - | - | - |
| 101-000-410.500 | Delinquent Tax Collection | 2,912 | 500 | (181) | (181) | - |
| 101-000-445.000 | Interest on Taxes | 13,764 | 17,000 | 7,251 | 18,900 | 15,000 |
| 101-000-447.000 | Property Tax Admin Fee | 56,604 | 55,000 | 55,387 | 57,000 | 58,000 |
| | <i>Total taxes and special assessments</i> | <i>\$ 1,510,071</i> | <i>\$ 1,532,587</i> | <i>\$ 1,449,821</i> | <i>\$ 1,532,983</i> | <i>\$ 1,997,350</i> |
| Licenses and Permits | | | | | | |
| 101-000-476.000 | Landlord Licenses | \$ 5,800 | \$ 1,400 | \$ 1,100 | \$ 1,100 | \$ 5,800 |
| 101-000-477.000 | Electrical Permits | 6,570 | 6,500 | 5,375 | 6,500 | 9,240 |
| 101-000-478.000 | Building Permits | 41,925 | 36,500 | 37,080 | 40,000 | 58,800 |
| 101-000-479.000 | Plmb/Htg/Refrig Permits | 8,795 | 9,000 | 8,425 | 9,500 | 12,600 |
| 101-000-480.000 | Liquor License Fee Revenue | 770 | 770 | 756 | 770 | 750 |
| 101-000-485.000 | Dog Licenses | 5,700 | 500 | (3,007) | 500 | 500 |
| | <i>Total licenses and permits</i> | <i>\$ 69,560</i> | <i>\$ 54,670</i> | <i>\$ 49,729</i> | <i>\$ 58,370</i> | <i>\$ 87,690</i> |
| Federal and State Grants | | | | | | |
| 101-000-530.000 | C.D.B.G. | \$ 5,569 | \$ 5,000 | \$ 7,400 | \$ 7,400 | \$ 5,000 |
| 101-000-540.001 | SMART Revenue | - | 5,000 | - | - | - |
| 101-000-544.000 | 302 Training Funds | - | - | - | - | 1,000 |
| | <i>Total federal and state grants</i> | <i>\$ 5,569</i> | <i>\$ 10,000</i> | <i>\$ 7,400</i> | <i>\$ 7,400</i> | <i>\$ 6,000</i> |
| State Shared Revenue | | | | | | |
| 101-000-576.500 | Sales Taxes - Statutory | \$ 44,862 | \$ 46,000 | \$ 23,115 | \$ 46,000 | \$ 46,000 |
| 101-000-576.750 | Sales Taxes - Constitutional | 191,095 | 196,000 | 101,528 | 196,000 | 202,000 |
| | <i>Total state shared revenue</i> | <i>\$ 235,957</i> | <i>\$ 242,000</i> | <i>\$ 124,643</i> | <i>\$ 242,000</i> | <i>\$ 248,000</i> |
| Charges for Services | | | | | | |
| 101-000-607.000 | NSF Fees | \$ 700 | \$ 650 | \$ 150 | \$ 150 | \$ 500 |
| 101-000-608.000 | Registration Fees | 3,030 | 3,100 | 2,595 | 3,100 | 3,100 |
| 101-000-609.000 | Administrative Fees | 9,425 | 7,500 | 6,755 | 7,500 | 7,000 |
| 101-000-627.000 | Administrative Charges | 376,900 | 377,200 | 282,674 | 377,200 | 100,680 |
| 101-000-627.100 | Charges for Services - staff | - | - | - | - | 11,500 |
| 101-000-627.200 | Charges for Services - IT | - | - | - | - | 28,600 |
| 101-000-635.000 | Copying Charges | 1,212 | 900 | 856 | 900 | 1,200 |

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|------------------------------------|--------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| 101-000-641.200 | Spraying Reimbursement | 331 | - | - | - | - |
| 101-000-642.000 | Sales | 3 | - | - | - | - |
| 101-000-651.000 | Use & Admission Fees | 2,520 | 2,000 | 899 | 2,000 | 2,000 |
| 101-000-651.208 | Admission - dog park | - | - | - | - | 6,000 |
| 101-000-653.000 | Registration Program Fees | 51,408 | 30,000 | 16,856 | 30,000 | 30,000 |
| <i>Total charges for services:</i> | | <i>\$ 445,529</i> | <i>\$ 421,350</i> | <i>\$ 310,785</i> | <i>\$ 420,850</i> | <i>\$ 190,580</i> |
| Fines and Forfeits | | | | | | |
| 101-000-656.000 | Parking Fines | \$ 2,350 | \$ 1,500 | \$ 3,094 | \$ 3,094 | \$ 3,000 |
| 101-000-657.000 | District Court Fines | 36,721 | 40,000 | 29,380 | 40,000 | 37,000 |
| <i>Total fines and forfeits:</i> | | <i>\$ 39,071</i> | <i>\$ 41,500</i> | <i>\$ 32,474</i> | <i>\$ 43,094</i> | <i>\$ 40,000</i> |
| Interest and Rents | | | | | | |
| 101-000-665.000 | Interest Income | \$ 10,277 | \$ 6,000 | \$ 2,147 | \$ 6,000 | \$ 6,000 |
| 101-000-667.000 | 4 Ridge Rental | 4,505 | 5,000 | 2,605 | 5,000 | 4,500 |
| <i>Total interest and rents:</i> | | <i>\$ 14,782</i> | <i>\$ 11,000</i> | <i>\$ 4,752</i> | <i>\$ 11,000</i> | <i>\$ 10,500</i> |
| Other Revenue | | | | | | |
| 101-000-670.000 | Cable Franchise Fee | \$ 62,054 | \$ 55,000 | \$ 35,246 | \$ 55,000 | \$ 65,000 |
| 101-000-671.000 | Miscellaneous Other Revenues | 20,935 | 16,100 | 1,958 | 5,000 | 5,000 |
| 101-000-674.000 | Zoning Board of Appeal Fees | 300 | 370 | - | - | 300 |
| 101-000-675.000 | Contributions & Donations | 800 | 10,000 | 5,000 | 5,000 | 5,000 |
| 101-000-677.000 | COBRA/Insurance Reimb. | - | - | - | - | - |
| 101-000-679.000 | Refunds & Rebates | 35,479 | 23,000 | 13,605 | 23,000 | 23,000 |
| 101-000-679.300 | R&R-Public Safety | 294 | - | 2,105 | 2,105 | - |
| 101-000-696.000 | Bond & Insurance Recoveries | 1,519 | 6,500 | 6,088 | 6,500 | 1,500 |
| <i>Total other revenue:</i> | | <i>\$ 121,381</i> | <i>\$ 110,970</i> | <i>\$ 64,002</i> | <i>\$ 96,605</i> | <i>\$ 99,800</i> |
| Transfers-In | | | | | | |
| 101-000-699.259 | Transfers In - Segregated Cap | \$ - | \$ 35,000 | \$ - | \$ 35,000 | \$ - |
| 101-000-699.266 | Transfers In - Drug Forfeiture | - | - | - | - | - |
| <i>Total transfers-in:</i> | | <i>\$ -</i> | <i>\$ 35,000</i> | <i>\$ -</i> | <i>\$ 35,000</i> | <i>\$ -</i> |
| TOTAL REVENUES | | \$ 2,441,920 | \$ 2,459,077 | \$ 2,043,606 | \$ 2,447,302 | \$ 2,679,920 |

District Court Fines Revenue Note:

The 45th District Court serves four political subdivisions: The cities of Oak Park, Huntington Woods, and Pleasant Ridge, and Royal Oak Township. As such, the 45th is a “district of the third class,” comprised of one or more political subdivisions within a county, where each political subdivision is responsible for maintaining, financing, and operating the district court within its subdivision (MCL 600.8103(3)). Per the applicable statutes, a political subdivision in a district of the third class has three options:

- (1) Hold court in their own political subdivision, be responsible for their applicable court expenses and keep their fines and costs. (MCL 600.8103, 600.8104, and 600.8379). The 43rd District Court comprised of Ferndale, Hazel Park, and Madison Heights follows this arrangement.
- (2) Agree that the court be located in one political subdivision and follow the statutory distribution of fines and costs with one-third of ticket revenue going to the political subdivision in which the action commenced and two-thirds of ticket revenue going to the political subdivision in which the court sits. The 46th District Court comprised of Southfield, Beverly Hills, Bingham Farms, Franklin, and

C. General Fund

2. Revenues

Lathrup Village follows this arrangement with Southfield serving as the district control unit and where the court sits.

- (3) Agree that the court be located in one political subdivision and agree to a different distribution of revenues (i.e. something different than the statutory 1/3 – 2/3 split). The 47th District Court comprised of Farmington Hills and Farmington follows this arrangement having come to a mutual agreement.

The political subdivisions of the 45th District Court agreed long ago that the Court would be located in Oak Park, and the 1/3-2/3 statutory distribution of fines and costs would be used. Under this arrangement Oak Park is the district control/funding unit and is responsible for all costs to operate the court but also retains any revenues in excess of court expenditures. Huntington Woods, Pleasant Ridge, and Royal Oak Township agreed to not have the court sit in their own political subdivisions, to give up their control over court expenditures, and to follow the statutory default 1/3-2/3 distribution of fines and costs.

Pleasant Ridge has funded the operations of the 45th District Court since its creation by contributing two-thirds of fines and costs associated with tickets that we write to Oak Park as the district control/funding unit. The proposed Pleasant Ridge fiscal year 2015-2016 budget continues to fund the court in this manner. The budgeted revenue line of \$37,000 represents Pleasant Ridge's one-third share of our fines and costs, with the remaining two-thirds of fines and costs associated with tickets originated in Pleasant Ridge going to Oak Park for court funding purposes.

3. Expenditures

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|---|-----------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| Department 101 - Mayor and Commission | | | | | | |
| 101-101-715.000 | Worker's Compensation | \$ 41 | \$ 50 | \$ 42 | \$ 50 | \$ 50 |
| 101-101-955.000 | Miscellaneous Expenses | 28,071 | 22,000 | 3,506 | 4,000 | 20,000 |
| 101-101-956.000 | Meetings,Conferences,Workshops | 150 | 500 | 520 | 520 | 2,000 |
| 101-101-958.000 | Memberships & Dues | 4,766 | 5,500 | 2,050 | 3,000 | 5,500 |
| <i>Totals for Department 101 - Mayor and Commission</i> | | <i>\$ 33,028</i> | <i>\$ 28,050</i> | <i>\$ 6,118</i> | <i>\$ 7,570</i> | <i>\$ 27,550</i> |
| Department 172 - City Manager | | | | | | |
| 101-172-702.000 | Administration Wages | \$ 42,942 | \$ 85,000 | \$ 56,077 | \$ 85,000 | \$ 88,000 |
| 101-172-702.250 | Comp Time Payoff & Shut Down | 52,392 | - | 1,088 | - | - |
| 101-172-711.000 | Social Security & Medicare | 5,844 | 6,200 | 4,842 | 6,200 | 7,154 |
| 101-172-712.000 | Hospitalization/Dental/Vision | 10,447 | 20,000 | 6,539 | 8,200 | 4,800 |
| 101-172-712.001 | Employee Cont - Medical Insurance | (357) | (2,000) | (416) | (416) | - |
| 101-172-713.000 | Life Insurance | 155 | 200 | 1,019 | 1,100 | 1,042 |
| 101-172-714.000 | Retirement | 9,125 | 14,000 | 9,747 | 14,000 | 16,000 |
| 101-172-715.000 | Worker's Compensation | 50 | 50 | 52 | 52 | 55 |
| 101-172-716.000 | Unemployment Compensation | 32 | 750 | 17 | 17 | 500 |
| 101-172-720.000 | Tuition,Training,Education | - | - | 1,500 | 1,500 | 750 |
| 101-172-727.000 | Office Supplies | 2,235 | 1,500 | 470 | 500 | - |
| 101-172-728.000 | Postage | 166 | 200 | 50 | 100 | - |
| 101-172-731.000 | Operating Supplies | 62 | 1,500 | 284 | 500 | - |
| 101-172-790.000 | Books & Periodicals | - | 100 | - | 100 | 500 |
| 101-172-862.000 | Automobile Allowance | 6,250 | 6,000 | 4,500 | 6,000 | 6,000 |
| 101-172-956.000 | Meetings,Conferences,Workshops | - | 250 | 490 | 500 | 1,500 |
| 101-172-958.000 | Memberships & Dues | 325 | 1,500 | 946 | 1,500 | 1,500 |
| <i>Totals for Department 172 - City Manager</i> | | <i>\$ 129,668</i> | <i>\$ 135,250</i> | <i>\$ 87,205</i> | <i>\$ 124,853</i> | <i>\$ 127,801</i> |
| Department 191 - Elections | | | | | | |
| 101-191-704.000 | Part-Time Salaries | \$ 1,668 | \$ 4,600 | \$ 4,227 | \$ 4,600 | \$ 4,600 |
| 101-191-711.000 | Social Security & Medicare | - | 350 | - | 350 | 352 |
| 101-191-715.000 | Worker's Compensation | 11 | 10 | 11 | 11 | 11 |
| 101-191-727.000 | Office Supplies | 480 | - | - | - | - |
| 101-191-728.000 | Postage | 78 | 400 | 255 | 400 | 400 |
| 101-191-731.000 | Operating Supplies | 2,221 | 4,000 | 2,368 | 4,000 | 4,000 |
| 101-191-809.000 | Contractual Services | 445 | 2,000 | 630 | 2,000 | 2,000 |
| 101-191-900.000 | Printing & Publishing | - | 4,000 | - | - | - |
| <i>Totals for Department 191 - Elections</i> | | <i>\$ 4,903</i> | <i>\$ 15,360</i> | <i>\$ 7,491</i> | <i>\$ 11,361</i> | <i>\$ 11,363</i> |
| Department 210 - City Attorney | | | | | | |
| 101-210-815.000 | City Attorney Services | \$ 39,547 | \$ 40,000 | \$ 27,084 | \$ 40,000 | \$ 50,000 |
| 101-210-815.250 | Court Prosecutions | 5,116 | 6,750 | 2,938 | 6,750 | 6,750 |
| 101-210-815.500 | Labor Relations Attorney | - | - | - | - | - |
| <i>Totals for Department 210 - City Attorney</i> | | <i>\$ 44,663</i> | <i>\$ 46,750</i> | <i>\$ 30,022</i> | <i>\$ 46,750</i> | <i>\$ 56,750</i> |
| Department 215 - City Clerk | | | | | | |
| 101-215-702.000 | Administration Wages | \$ 67,200 | \$ 65,000 | \$ 42,284 | \$ 65,000 | \$ 66,250 |
| 101-215-711.000 | Social Security & Medicare | 5,046 | 5,000 | 3,292 | 5,000 | 5,267 |
| 101-215-712.000 | Hospitalization/Dental/Vision | 22,404 | 20,000 | 22,324 | 28,000 | 25,152 |
| 101-215-712.001 | Employee Cont - Medical Insurance | (1,239) | (2,000) | (1,841) | (2,760) | (2,515) |
| 101-215-713.000 | Life Insurance | 186 | 200 | 140 | 200 | 195 |

C. General Fund

3. Expenditures

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|---|-----------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| 101-215-714.000 | Retirement | 13,340 | 13,200 | 7,091 | 13,200 | 13,340 |
| 101-215-715.000 | Worker's Compensation | 117 | 120 | 121 | 121 | 125 |
| 101-215-716.000 | Unemployment Compensation | 21 | 500 | 12 | 12 | 100 |
| 101-215-727.000 | Office Supplies | 50 | 1,000 | - | - | - |
| 101-215-728.000 | Postage | 90 | 500 | 33 | 33 | - |
| 101-215-731.000 | Operating Supplies | - | 600 | 675 | 675 | - |
| 101-215-790.000 | Books & Periodicals | - | 50 | - | - | - |
| 101-215-861.000 | Mileage Allowance | - | 150 | - | 150 | 150 |
| 101-215-903.000 | Printing Legal Ads | 365 | 400 | - | 400 | - |
| 101-215-955.000 | Miscellaneous Expenses | - | 100 | - | 100 | 100 |
| 101-215-956.000 | Meetings,Conferences,Workshops | 30 | 1,000 | 195 | 500 | 1,000 |
| 101-215-958.000 | Memberships & Dues | 293 | 450 | 255 | 450 | 450 |
| 101-215-970.000 | Capital Outlay | - | - | 2,808 | 2,808 | - |
| <i>Totals for Department 215 - City Clerk</i> | | <i>\$ 107,903</i> | <i>\$ 106,270</i> | <i>\$ 77,389</i> | <i>\$ 113,889</i> | <i>\$ 109,614</i> |
| Department 228 - Information Technology | | | | | | |
| 101-228-809.000 | Contractual Services | \$ 4,656 | \$ 6,000 | \$ 3,204 | \$ 6,000 | \$ 12,000 |
| 101-228-809.900 | Other Contractual Srv - Computers | - | - | - | - | - |
| 101-228-851.000 | Communications | - | - | - | - | 42,600 |
| 101-228-928.000 | Software maintenance | - | - | - | - | 3,420 |
| 101-228-970.000 | Capital Outlay | 10,384 | - | - | - | 12,750 |
| 101-228-983.000 | Leased Assets | - | - | - | - | 6,100 |
| <i>Totals for Department 228 - Information Technology</i> | | <i>\$ 15,040</i> | <i>\$ 6,000</i> | <i>\$ 3,204</i> | <i>\$ 6,000</i> | <i>\$ 76,870</i> |
| Department 248 - General Government | | | | | | |
| 101-248-711.000 | Social Security & Medicare | \$ 3 | \$ - | \$ - | \$ - | \$ - |
| 101-248-715.000 | Worker's Compensation | - | - | - | - | - |
| 101-248-727.000 | Office Supplies | 16,886 | 13,000 | 9,422 | 13,000 | 16,000 |
| 101-248-728.000 | Postage | 1,450 | 2,500 | 2,536 | 2,536 | 4,450 |
| 101-248-731.000 | Operating Supplies | 8,905 | 5,000 | 1,833 | 3,000 | 8,100 |
| 101-248-734.000 | Building Maintenance Supplies | 871 | 200 | - | 200 | 200 |
| 101-248-803.000 | Janitorial Contract | 2,338 | 3,000 | 1,753 | 2,400 | 3,000 |
| 101-248-809.000 | Contractual Services | 17,178 | 8,500 | 9,450 | 9,450 | 8,500 |
| 101-248-809.002 | Payroll Administration | 8,070 | 8,500 | 6,395 | 8,100 | 8,500 |
| 101-248-809.600 | Contract Svcs - Flag | 275 | 750 | - | 300 | 300 |
| 101-248-851.000 | Communications | 32,556 | 30,000 | 8,447 | 30,000 | - |
| 101-248-880.000 | Community Promotion | 272 | 3,300 | 3,291 | 3,300 | 3,300 |
| 101-248-900.000 | Printing & Publishing | 10,248 | 8,000 | 8,610 | 9,000 | 10,500 |
| 101-248-910.000 | Insurance & Bonds | 38,998 | 48,500 | 48,506 | 48,506 | 48,500 |
| 101-248-920.000 | Public Utilities | 27,005 | 22,000 | 13,934 | 22,000 | 18,000 |
| 101-248-929.000 | Maintenance & Repair-Equipment | 254 | 1,000 | 170 | 200 | - |
| 101-248-931.000 | Maintenance & Repair-Buildings | 4,673 | 3,500 | 4,150 | 4,500 | 5,500 |
| 101-248-955.000 | Miscellaneous Expenses | 498 | 1,000 | 27 | 500 | 500 |
| 101-248-970.000 | Capital Outlay | 10,920 | - | - | - | - |
| 101-248-983.000 | Leased Assets | 6,132 | 3,600 | 4,188 | 4,188 | - |
| <i>Totals for Department 248 - General Government</i> | | <i>\$ 187,532</i> | <i>\$ 162,350</i> | <i>\$ 122,712</i> | <i>\$ 161,180</i> | <i>\$ 135,350</i> |
| Department 249 - Cable TV | | | | | | |
| 101-249-704.000 | Part-Time Salaries | \$ 33 | \$ - | \$ - | \$ - | \$ - |
| 101-249-711.000 | Social Security & Medicare | - | - | - | - | - |
| 101-249-715.000 | Worker's Compensation | 7 | - | 8 | 8 | - |
| 101-249-716.000 | Unemployment Compensation | - | - | - | - | - |

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|---|-----------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| 101-249-731.000 | Operating Supplies | 1,438 | 1,000 | 1,449 | 1,500 | 1,500 |
| 101-249-809.000 | Contractual Services | - | 3,000 | 1,000 | 2,000 | 3,000 |
| 101-249-958.000 | Memberships & Dues | - | 1,200 | - | 1,200 | 1,250 |
| <i>Totals for Department 249 - Cable TV</i> | | <i>\$ 1,478</i> | <i>\$ 5,200</i> | <i>\$ 2,457</i> | <i>\$ 4,708</i> | <i>\$ 5,750</i> |
| Department 253 - City Treasurer | | | | | | |
| 101-253-715.000 | Worker's Compensation | \$ - | \$ - | \$ - | \$ - | \$ - |
| 101-253-727.000 | Office Supplies | - | - | - | - | - |
| 101-253-728.000 | Postage | 483 | 600 | 358 | 358 | - |
| 101-253-731.000 | Operating Supplies | - | 100 | - | 100 | - |
| 101-253-790.000 | Books & Periodicals | 309 | 500 | - | - | 500 |
| 101-253-801.000 | Audit Contract | 16,772 | 18,000 | 17,500 | 17,500 | 18,000 |
| 101-253-809.001 | Accounting Services | 65,056 | 65,550 | 41,672 | 65,000 | 65,000 |
| 101-253-890.000 | Service Charges | 3,612 | 5,000 | 2,639 | 5,000 | 5,000 |
| 101-253-900.000 | Printing & Publishing | 2,895 | 2,900 | - | 500 | - |
| 101-253-905.000 | Printing Checks | - | 500 | - | - | - |
| 101-253-928.000 | Software Maintenance | 2,063 | 2,000 | 2,192 | 2,192 | - |
| 101-253-954.000 | Overage/Shortage | - | 50 | - | 50 | 50 |
| 101-253-955.000 | Miscellaneous Expenses | 13 | 50 | (6) | (6) | - |
| 101-253-960.100 | Credit Card Service Charge | 913 | 600 | 70 | 600 | 250 |
| <i>Totals for Department 253 - City Treasurer</i> | | <i>\$ 92,116</i> | <i>\$ 95,850</i> | <i>\$ 64,425</i> | <i>\$ 91,294</i> | <i>\$ 88,800</i> |
| Department 254 - Assessment | | | | | | |
| 101-254-702.000 | Administration Wages | \$ 314 | \$ 500 | \$ 120 | \$ 500 | \$ 500 |
| 101-254-711.000 | Social Security & Medicare | 9 | 50 | 9 | 50 | 50 |
| 101-254-728.000 | Postage | - | 550 | - | - | - |
| 101-254-804.000 | County Assessor Fees | 18,730 | 19,000 | - | 19,000 | 19,000 |
| 101-254-901.000 | Printing Tax Bills | 1,876 | 2,000 | 1,925 | 2,000 | 2,000 |
| 101-254-955.000 | Miscellaneous Expenses | - | 200 | - | - | - |
| 101-254-956.000 | Meetings,Conferences,Workshops | 20 | 70 | - | 50 | 50 |
| <i>Totals for Department 254 - Assessment</i> | | <i>\$ 20,949</i> | <i>\$ 22,370</i> | <i>\$ 2,054</i> | <i>\$ 21,600</i> | <i>\$ 21,600</i> |
| Department 301 - Police Services | | | | | | |
| 101-301-702.000 | Administration Wages | \$ 109,949 | \$ 72,000 | \$ 33,034 | \$ 72,000 | \$ 73,450 |
| 101-301-702.250 | Comp Time Payoff & Shut Down | - | - | - | - | - |
| 101-301-703.000 | Overtime | 13,734 | 15,000 | 11,702 | 15,000 | 15,000 |
| 101-301-704.000 | Part-Time Salaries | 46,137 | 30,000 | 34,514 | 45,500 | 30,000 |
| 101-301-705.000 | Regular Wages-Full time | 282,717 | 303,000 | 182,788 | 260,000 | 289,000 |
| 101-301-708.000 | Crossing Guard Wages | 3,345 | 3,620 | 2,180 | 3,620 | 3,620 |
| 101-301-711.000 | Social Security & Medicare | 14,411 | 11,000 | 12,103 | 16,300 | 10,171 |
| 101-301-712.000 | Hospitalization/Dental/Vision | 138,793 | 135,000 | 85,062 | 135,000 | 125,760 |
| 101-301-712.001 | Employee Cont - Medical Insurance | (10,449) | (13,500) | (6,648) | (13,500) | (12,576) |
| 101-301-713.000 | Life Insurance | 1,070 | 1,200 | 713 | 1,200 | 1,150 |
| 101-301-714.000 | Retirement | 116,293 | 110,000 | 67,133 | 110,000 | 114,005 |
| 101-301-714.001 | Employee Cont - Retirement | (7,416) | (7,500) | (5,986) | (7,500) | (9,745) |
| 101-301-715.000 | Worker's Compensation | 5,539 | 6,000 | 5,755 | 6,000 | 6,000 |
| 101-301-716.000 | Unemployment Compensation | 117 | 2,500 | 64 | 100 | 200 |
| 101-301-717.000 | Longevity | 2,693 | 2,600 | 1,764 | 2,600 | - |
| 101-301-718.000 | Uniform Allowance | 2,588 | 5,375 | 1,778 | 3,500 | 3,450 |
| 101-301-718.100 | Uniform Cleaning Allowance | 2,533 | 3,275 | 2,375 | 2,900 | 2,850 |
| 101-301-720.000 | Tuition,Training,Education | 8,260 | 7,000 | 65 | 2,000 | 7,000 |
| 101-301-720.500 | 302 Training Funds | - | 7,000 | - | 7,000 | 1,000 |

C. General Fund

3. Expenditures

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|--|----------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| 101-301-727.000 | Office Supplies | 2,195 | 2,000 | 308 | 1,500 | 2,000 |
| 101-301-728.000 | Postage | 88 | 250 | 137 | 250 | 250 |
| 101-301-731.000 | Operating Supplies | 14,035 | 12,000 | 9,118 | 12,000 | 14,000 |
| 101-301-751.000 | Gas & Oil | 20,496 | 20,000 | 12,120 | 17,000 | 20,000 |
| 101-301-803.000 | Janitorial Contract | 3,506 | 3,500 | 2,630 | 3,500 | 3,500 |
| 101-301-807.000 | Animal Disposal Contract | - | 200 | - | - | - |
| 101-301-809.000 | Contractual Services | 765 | 1,000 | 555 | 1,000 | 1,000 |
| 101-301-809.200 | CLEMIS/LEIN Services | 7,171 | 8,500 | 5,808 | 8,500 | 8,500 |
| 101-301-809.911 | Dispatch Contract | 40,345 | 40,195 | 27,022 | 40,200 | 40,200 |
| 101-301-827.200 | Charges for services - IT | 3,641 | 4,500 | 1,526 | 4,500 | 4,500 |
| 101-301-852.000 | Radio Maintenance | - | 1,000 | - | - | - |
| 101-301-929.000 | Maintenance & Repair-Equipment | 1,121 | 1,500 | 460 | 1,500 | 1,500 |
| 101-301-930.000 | Maintenance & Repair-Vehicles | 8,689 | 9,500 | 14,574 | 14,574 | 16,000 |
| 101-301-955.000 | Miscellaneous Expenses | 62 | 500 | 325 | 500 | 500 |
| 101-301-956.000 | Meetings,Conferences,Workshops | 1,081 | 500 | 81 | 500 | 1,000 |
| 101-301-958.000 | Memberships & Dues | 569 | 500 | 145 | 500 | 500 |
| 101-301-970.000 | Capital Outlay | 6,619 | 6,650 | 22,643 | 22,643 | 7,500 |
| 101-301-995.100 | INTR:Debt - Govt'l | 1,080 | 900 | 885 | 885 | 700 |
| <i>Totals for Department 301 - Police Services</i> | | <i>\$ 841,777</i> | <i>\$ 806,765</i> | <i>\$ 526,733</i> | <i>\$ 791,272</i> | <i>\$ 781,985</i> |
| Department 339 - Fire/Rescue | | | | | | |
| 101-339-802.000 | Fire Services Contract | \$ 250,000 | \$ 254,000 | \$ 190,500 | \$ 254,000 | \$ 258,000 |
| <i>Totals for Department 339 - Fire/Rescue</i> | | <i>\$ 250,000</i> | <i>\$ 254,000</i> | <i>\$ 190,500</i> | <i>\$ 254,000</i> | <i>\$ 258,000</i> |
| Department 371 - Community Development | | | | | | |
| 101-371-715.000 | Worker's Compensation | \$ 15 | \$ 200 | \$ 16 | \$ 200 | \$ 50 |
| 101-371-727.000 | Office Supplies | 135 | 500 | - | 500 | - |
| 101-371-728.000 | Postage | 33 | 150 | 67 | 150 | - |
| 101-371-809.000 | Contractual Services | - | - | - | - | 15,000 |
| 101-371-811.000 | Electrical Inspector Fees | 3,810 | 4,500 | 2,655 | 4,500 | 5,850 |
| 101-371-812.000 | Mechanical Inspector Fees | 3,049 | 5,000 | 2,359 | 5,000 | 6,500 |
| 101-371-813.000 | Building Inspector Fees | 16,990 | 14,400 | 9,600 | 14,400 | 14,400 |
| 101-371-827.100 | Charges for services - Personnel | - | - | - | - | 11,755 |
| 101-371-827.200 | Charges for services - IT | - | - | - | - | 9,000 |
| 101-371-955.000 | Miscellaneous Expenses | 626 | 800 | 2,189 | 2,189 | 1,000 |
| 101-371-970.000 | Capital Outlay | - | 8,400 | 8,370 | 8,370 | - |
| <i>Totals for Department 371 - Community Development</i> | | <i>\$ 24,658</i> | <i>\$ 33,950</i> | <i>\$ 25,256</i> | <i>\$ 35,309</i> | <i>\$ 63,555</i> |
| Department 400 - Planning Commission | | | | | | |
| 101-400-731.000 | Operating Supplies | \$ - | \$ 500 | \$ - | \$ 500 | \$ - |
| 101-400-809.000 | Contractual Services | 72,347 | 15,000 | 9,968 | 15,000 | - |
| <i>Totals for Department 400 - Planning Commission</i> | | <i>\$ 72,347</i> | <i>\$ 15,500</i> | <i>\$ 9,968</i> | <i>\$ 15,500</i> | <i>\$ -</i> |
| Department 440 - Public Works | | | | | | |
| 101-440-809.000 | Contractual Services | \$ 927 | \$ - | \$ - | \$ - | \$ - |
| 101-440-809.110 | Contract Svcs - B&L General P | 7,347 | 6,500 | 2,525 | 6,500 | 6,500 |
| 101-440-809.120 | Contract Svcs - JH Hart Tree | - | - | - | - | - |
| 101-440-809.130 | Contract Svcs - Parks | 124,538 | 118,000 | 56,164 | 118,000 | 127,500 |
| 101-440-809.140 | Contract Svcs - Prop & Buildings | 12,199 | 12,000 | 3,437 | 12,000 | 15,000 |
| 101-440-810.000 | Public Works Contract | 608 | - | 4,330 | 5,000 | 5,000 |
| 101-440-955.000 | Miscellaneous Expenses | 4,560 | 1,800 | 2,853 | 2,853 | 4,000 |
| 101-440-970.000 | Capital Outlay | - | - | - | - | 30,000 |

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|--|-----------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| <i>Totals for Department 440 - Public Works</i> | | \$ 150,179 | \$ 138,300 | \$ 69,309 | \$ 144,353 | \$ 188,000 |
| Department 448 - Street Lighting | | | | | | |
| 101-448-921.000 | Street Lighting | \$ 45,993 | \$ 45,000 | \$ 32,414 | \$ 44,636 | \$ 35,400 |
| <i>Totals for Department 448 - Street Lighting</i> | | \$ 45,993 | \$ 45,000 | \$ 32,414 | \$ 44,636 | \$ 35,400 |
| Department 750 - Recreation | | | | | | |
| 101-750-702.000 | Administration Wages | \$ 114,797 | \$ 110,000 | \$ 75,243 | \$ 110,000 | \$ 108,000 |
| 101-750-704.000 | Part-Time Salaries | 25,445 | 22,000 | 17,862 | 22,000 | 22,000 |
| 101-750-711.000 | Social Security & Medicare | 10,847 | 11,000 | 5,443 | 11,000 | 9,945 |
| 101-750-712.000 | Hospitalization/Dental/Vision | 27,269 | 26,000 | 20,918 | 26,000 | 26,410 |
| 101-750-712.001 | Employee Cont - Medical Insurance | (1,941) | (2,600) | (1,999) | (2,600) | (2,641) |
| 101-750-713.000 | Life Insurance | 372 | 400 | 279 | 400 | 336 |
| 101-750-714.000 | Retirement | 15,939 | 14,000 | 8,515 | 14,000 | 14,580 |
| 101-750-714.001 | Employee Cont - Retirement | (1,050) | (1,000) | (713) | (1,000) | (851) |
| 101-750-715.000 | Worker's Compensation | 1,978 | 2,000 | 2,055 | 2,055 | 2,100 |
| 101-750-716.000 | Unemployment Compensation | 30 | 1,000 | 16 | 50 | 500 |
| 101-750-720.000 | Tuition, Training, Education | 60 | 200 | - | 200 | 200 |
| 101-750-727.000 | Office Supplies | 4,608 | 3,600 | 2,606 | 3,600 | 3,600 |
| 101-750-728.000 | Postage | 144 | 250 | 439 | 500 | 500 |
| 101-750-728.500 | Newsletter Delivery | 1,240 | 1,500 | 700 | 1,500 | 1,500 |
| 101-750-729.000 | Recreation Program Supplies | 8,546 | 6,000 | 3,890 | 6,000 | 6,000 |
| 101-750-730.000 | Special Program Supplies | 29,498 | 25,000 | 15,492 | 25,000 | 30,000 |
| 101-750-731.000 | Operating Supplies | 5,638 | 5,000 | 949 | 5,000 | 7,500 |
| 101-750-736.000 | Computer Supplies | - | 100 | - | - | - |
| 101-750-790.000 | Books & Periodicals | - | 100 | - | - | - |
| 101-750-803.000 | Janitorial Contract | 8,035 | 8,500 | 6,026 | 8,500 | 8,500 |
| 101-750-803.700 | Exterminator Service | 638 | 750 | 464 | 750 | 750 |
| 101-750-809.000 | Contractual Services | 26,381 | 20,000 | 21,762 | 25,000 | 30,000 |
| 101-750-809.700 | Alarm System | 4,230 | 5,100 | 1,565 | 5,100 | 5,100 |
| 101-750-827.200 | Charges for services - IT | 10,485 | 7,000 | 3,724 | 7,000 | 7,000 |
| 101-750-861.000 | Mileage Allowance | 663 | 350 | 640 | 750 | 700 |
| 101-750-880.000 | Community Promotion | 333 | - | - | - | - |
| 101-750-883.000 | Sports | 6,095 | 4,000 | 4,090 | 6,000 | 7,000 |
| 101-750-884.000 | Spring & Summer Sports | - | - | - | - | - |
| 101-750-904.000 | Printing Newsletter | 9,264 | 8,000 | 8,978 | 13,000 | 9,000 |
| 101-750-920.000 | Public Utilities | 37,442 | 53,000 | 24,651 | 35,000 | 40,000 |
| 101-750-929.000 | Maintenance & Repair-Equipment | - | 1,500 | - | 1,500 | 1,500 |
| 101-750-931.000 | Maintenance & Repair-Buildings | 5,233 | 3,500 | 11,425 | 14,000 | 10,000 |
| 101-750-934.000 | Maintenance & Repair-Parks | 1,796 | 10,000 | 494 | 2,000 | 3,000 |
| 101-750-955.000 | Miscellaneous Expenses | 120 | 250 | - | 250 | - |
| 101-750-955.300 | Trolley | 3,288 | 5,000 | 2,566 | 4,000 | 3,500 |
| 101-750-956.000 | Meetings, Conferences, Workshops | 1,078 | 1,500 | - | 1,500 | 1,500 |
| 101-750-958.000 | Memberships & Dues | 1,325 | 1,650 | 440 | 1,650 | 1,650 |
| 101-750-970.000 | Capital Outlay | 41,045 | - | 9,217 | 9,217 | 60,000 |
| <i>Totals for Department 750 - Recreation</i> | | \$ 400,871 | \$ 354,650 | \$ 247,737 | \$ 358,922 | \$ 418,879 |
| Department 863 - Retirement Services | | | | | | |
| 101-863-712.000 | Hospitalization/Dental/Vision | \$ 116,714 | \$ 135,000 | \$ 151,988 | \$ 185,000 | \$ 185,000 |
| 101-863-712.001 | Employee Cont - Medical Insurance | (7,935) | (7,000) | (552) | (13,700) | (13,900) |
| 101-863-714.000 | Retirement | 59,458 | 50,000 | 36,691 | 59,000 | 66,500 |
| <i>Totals for Department 863 - Retirement Services</i> | | \$ 168,237 | \$ 178,000 | \$ 188,127 | \$ 230,300 | \$ 237,600 |

C. General Fund

3. Expenditures

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|--|--|-----------------------------|---|--|---|---|
| Department 966 - Transfers Out | | | | | | |
| 101-966-999.218 | Transfers Out - Infrastructure | \$ - | \$ - | \$ - | \$ - | \$ 11,000 |
| 101-966-999.251 | Transfers Out - Pool Operating | \$ 709 | \$ - | \$ - | \$ - | \$ - |
| | <i>Totals for Department 966 - Transfers Out</i> | <u>\$ 709</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 11,000</u> |
| TOTAL APPROPRIATIONS | | | | | | |
| | | \$ 2,592,051 | \$ 2,449,615 | \$ 1,693,121 | \$ 2,463,497 | \$ 2,655,867 |
| NET OF REVENUES/APPROPRIATIONS - FUND 101 | | | | | | |
| | | \$ (150,131) | \$ 9,462 | \$ 350,485 | \$ (16,195) | \$ 24,053 |
| | BEGINNING FUND BALANCE | \$ 650,230 | \$ 500,104 | \$ 500,104 | \$ 500,104 | \$ 483,909 |
| | ENDING FUND BALANCE | \$ 500,099 | \$ 509,566 | \$ 850,589 | \$ 483,909 | \$ 507,962 |

D. Special Revenue Funds

202. Major Street Fund

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|---|-------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| FUND 202 - MAJOR STREET FUND | | | | | | |
| REVENUES | | | | | | |
| 202-000-579.000 | Gas Tax Allocation Formula | \$ 119,675 | \$ 113,000 | \$ 69,990 | \$ 113,000 | \$ 114,000 |
| 202-000-579.500 | Bld Roads Allocation Funds | - | - | (3,965) | (3,965) | - |
| 202-000-665.000 | Interest Income | 12 | 10 | 6 | 6 | 15 |
| TOTAL REVENUES | | \$ 119,687 | \$ 113,010 | \$ 66,031 | \$ 109,041 | \$ 114,015 |
| APPROPRIATIONS | | | | | | |
| Department 463 - Street Maintenance | | | | | | |
| 202-463-731.000 | Operating Supplies | \$ 3,978 | \$ 3,780 | \$ - | \$ 3,780 | \$ 4,000 |
| 202-463-809.000 | Contractual Services | - | - | - | - | - |
| 202-463-810.000 | Public Works Contract | 19,627 | 8,500 | 3,547 | 8,500 | 8,500 |
| 202-463-827.000 | Administrative Service Charge | 10,000 | 10,000 | 6,667 | 10,000 | 11,400 |
| 202-463-890.000 | Service Charges | 512 | 500 | 289 | 500 | 500 |
| 202-463-955.000 | Miscellaneous Expenses | 577 | 1,000 | 30 | 1,000 | 1,000 |
| <i>Totals for Department 463 - Street Maintenance</i> | | <i>\$ 34,694</i> | <i>\$ 23,780</i> | <i>\$ 10,533</i> | <i>\$ 23,780</i> | <i>\$ 25,400</i> |
| Department 474 - Traffic Services | | | | | | |
| 202-474-731.000 | Operating Supplies | \$ 438 | \$ 4,500 | \$ 2,696 | \$ 4,500 | \$ 4,500 |
| 202-474-810.000 | Public Works Contract | 1,316 | 2,000 | 628 | 2,000 | 2,000 |
| 202-474-935.000 | Traffic Control | 2,434 | 6,500 | 2,965 | 6,500 | 3,000 |
| 202-474-955.000 | Miscellaneous Expenses | - | 1,000 | - | 1,000 | - |
| <i>Totals for Department 474 - Traffic Services</i> | | <i>\$ 4,188</i> | <i>\$ 14,000</i> | <i>\$ 6,289</i> | <i>\$ 14,000</i> | <i>\$ 9,500</i> |
| Department 478 - Winter Services | | | | | | |
| 202-478-731.000 | Operating Supplies | \$ 7,947 | \$ 5,500 | \$ 10,797 | \$ 11,000 | \$ 9,000 |
| 202-478-810.000 | Public Works Contract | 24,018 | 32,500 | 2,679 | 32,500 | 32,500 |
| <i>Totals for Department 478 - Winter Services</i> | | <i>\$ 31,965</i> | <i>\$ 38,000</i> | <i>\$ 13,476</i> | <i>\$ 43,500</i> | <i>\$ 41,500</i> |
| Department 966 - Transfers Out | | | | | | |
| 202-966-999.203 | Transfers Out-Local Streets | \$ 54,500 | \$ 56,500 | \$ - | \$ 56,500 | \$ 54,500 |
| 202-966-999.218 | Transfers Out-Infrastructure | - | - | - | - | - |
| 202-966-999.401 | Transfers Out-Major Projects | - | 40,000 | 40,000 | 40,000 | - |
| <i>Totals for Department 966 - Transfers Out</i> | | <i>\$ 54,500</i> | <i>\$ 96,500</i> | <i>\$ 40,000</i> | <i>\$ 96,500</i> | <i>\$ 54,500</i> |
| TOTAL APPROPRIATIONS | | \$ 125,347 | \$ 172,280 | \$ 70,298 | \$ 177,780 | \$ 130,900 |
| NET OF REVENUES/APPROPRIATIONS - FUND 202 | | \$ (5,660) | \$ (59,270) | \$ (4,267) | \$ (68,739) | \$ (16,885) |
| BEGINNING FUND BALANCE | | \$ 122,594 | \$ 116,934 | \$ 116,934 | \$ 116,934 | \$ 48,195 |
| ENDING FUND BALANCE | | \$ 116,934 | \$ 57,664 | \$ 112,667 | \$ 48,195 | \$ 31,310 |

D. Special Revenue Funds
203. Local Street Fund

203. Local Street Fund

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|---|-------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| Fund 203 - LOCAL STREET FUND | | | | | | |
| REVENUES | | | | | | |
| 203-000-574.048 | St Shared Rev - Metro Act | \$ 6,819 | \$ 7,000 | \$ - | \$ 7,000 | \$ 6,800 |
| 203-000-579.000 | Gas Tax Allocation Formula | 41,100 | 38,500 | 25,274 | 38,500 | 38,800 |
| 203-000-579.500 | Bld Roads Allocation Funds | 1,516 | - | 4,074 | - | - |
| 203-000-665.000 | Interest Income | 2 | 10 | (11) | (11) | - |
| 203-000-699.202 | Transfer In - Major Streets | 54,500 | 56,500 | - | 56,500 | 54,500 |
| 203-000-699.218 | Transfers In - Infrastructure | - | - | - | - | - |
| 203-000-699.259 | Transfers In - Segregated Cap | - | - | - | - | - |
| TOTAL REVENUES | | \$ 103,937 | \$ 102,010 | \$ 29,337 | \$ 101,989 | \$ 100,100 |
| APPROPRIATIONS | | | | | | |
| Department 463 - Street Maintenance | | | | | | |
| 203-463-731.000 | Operating Supplies | \$ - | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 |
| 203-463-810.000 | Public Works Contract | 17,440 | 8,500 | 5,320 | 8,500 | 8,500 |
| 203-463-814.000 | Engineering Services | - | 2,000 | - | 2,000 | 2,000 |
| 203-463-827.000 | Administrative Service Charge | 3,700 | 3,700 | 2,467 | 3,700 | 3,880 |
| 203-463-890.000 | Service Charges | 194 | 300 | 543 | 543 | 300 |
| 203-463-955.000 | Miscellaneous Expenses | 234 | 1,000 | 45 | 1,000 | 1,000 |
| <i>Totals for Department 463 - Street Maintenance</i> | | \$ 21,568 | \$ 16,500 | \$ 8,375 | \$ 16,743 | \$ 16,680 |
| Department 474 - Traffic Services | | | | | | |
| 203-474-731.000 | Operating Supplies | \$ 235 | \$ 4,500 | \$ 1,684 | \$ 4,500 | \$ 4,500 |
| 203-474-810.000 | Public Works Contract | 1,973 | 2,400 | 942 | 2,400 | 2,400 |
| 203-474-955.000 | Miscellaneous Expenses | - | 1,000 | - | 1,000 | - |
| <i>Totals for Department 474 - Traffic Services</i> | | \$ 2,208 | \$ 7,900 | \$ 2,626 | \$ 7,900 | \$ 6,900 |
| Department 478 - Winter Services | | | | | | |
| 203-478-731.000 | Operating Supplies | \$ 11,921 | \$ 12,000 | \$ 16,196 | \$ 16,196 | \$ 12,000 |
| 203-478-810.000 | Public Works Contract | 36,027 | 32,500 | 4,018 | 32,500 | 32,500 |
| <i>Totals for Department 478 - Winter Services</i> | | \$ 47,948 | \$ 44,500 | \$ 20,214 | \$ 48,696 | \$ 44,500 |
| Department 910 - Capital Assets | | | | | | |
| 203-910-970.446 | Capital Outlay-Streets&Alley | \$ - | \$ - | \$ 1,947 | \$ 1,947 | \$ - |
| <i>Totals for Department 910 - Capital Assets</i> | | \$ - | \$ - | \$ 1,947 | \$ 1,947 | \$ - |
| Department 966 - Transfers Out | | | | | | |
| 203-966-999.218 | Transfers Out-Infrastructure | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |
| <i>Totals for Department 910 - Transfers Out</i> | | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |
| TOTAL APPROPRIATIONS | | \$ 71,724 | \$ 68,900 | \$ 33,162 | \$ 75,286 | \$ 168,080 |
| NET OF REVENUES/APPROPRIATIONS - FUND 203 | | | | | | |
| | | \$ 32,213 | \$ 33,110 | \$ - | \$ 26,703 | \$ (67,980) |
| | BEGINNING FUND BALANCE | \$ 34,941 | \$ 67,154 | \$ 67,154 | \$ 67,154 | \$ 93,857 |
| | ENDING FUND BALANCE | \$ 67,154 | \$ 100,264 | \$ 63,329 | \$ 93,857 | \$ 25,877 |

226. Solid Waste Fund

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|---|------------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| Fund 226 - SOLID WASTE FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| 226-000-403.000 | Refuse Collection Taxes | \$ 215,251 | \$ 219,047 | \$ 208,050 | \$ 219,550 | \$ 224,500 |
| 226-000-630.000 | Refuse Collection Service Charges | 203,082 | 201,000 | 127,064 | 201,000 | 108,000 |
| 226-000-642.000 | Sales | 274 | 500 | 344 | 500 | 500 |
| 226-000-662.000 | Utility Bill Penalties | 3,016 | 2,250 | 1,061 | 2,250 | 2,500 |
| 226-000-665.000 | Interest Income | 7 | 10 | 5 | 10 | 10 |
| TOTAL REVENUES | | \$ 421,630 | \$ 422,807 | \$ 336,524 | \$ 423,310 | \$ 335,510 |
| APPROPRIATIONS | | | | | | |
| Department 248 - General Government | | | | | | |
| 226-248-702.000 | Administration Wages | \$ 9,346 | \$ 18,500 | \$ 10,933 | \$ 18,500 | \$ 18,850 |
| 226-248-704.000 | Part-Time Salaries | 2,996 | 3,000 | 2,555 | 3,000 | 2,704 |
| 226-248-711.000 | Social Security & Medicare | 1,206 | 900 | 2,736 | 2,736 | 1,649 |
| 226-248-712.000 | Hospitalization / Dental / Vision | 3,684 | 1,500 | 1,096 | 1,500 | 1,800 |
| 226-248-713.000 | Life Insurance | 93 | 50 | 70 | 70 | 120 |
| 226-248-714.000 | Retirement | 1,188 | 800 | 760 | 800 | 860 |
| 226-248-714.001 | Employee Contribution - Retirement | (438) | (250) | (418) | (418) | (590) |
| 226-248-715.000 | Worker's Compensation | 171 | 170 | 178 | 178 | 180 |
| 226-248-716.000 | Unemployment Compensation | 11 | 250 | 6 | 10 | 250 |
| 226-248-890.000 | Service Charges | 291 | 300 | 226 | 300 | 300 |
| <i>Totals for department 248 - General Government</i> | | <i>\$ 18,548</i> | <i>\$ 25,220</i> | <i>\$ 18,142</i> | <i>\$ 26,676</i> | <i>\$ 26,123</i> |
| Department 528 - Refuse Collection & Disposal | | | | | | |
| 226-528-805.000 | Refuse Collections Contract | \$ 175,862 | \$ 175,900 | \$ 108,981 | \$ 175,900 | \$ 177,500 |
| 226-528-805.500 | Roll-Off Service | - | 500 | - | 500 | - |
| 226-528-806.250 | Special Household Waste Program | 3,302 | 2,500 | 1,985 | 2,500 | 3,000 |
| 226-528-806.500 | Miscellaneous Disposal Costs | - | 1,000 | - | 1,000 | - |
| 226-528-810.000 | Public Works Contract | 49,295 | 43,900 | 26,517 | 43,900 | 43,900 |
| 226-528-810.001 | Leaf Collection | 54,090 | 52,000 | 52,877 | 52,877 | 55,000 |
| 226-528-810.100 | Street Sweeping | 7,360 | 10,000 | 4,360 | 10,000 | 10,000 |
| 226-528-821.000 | Recycling Program | - | - | - | - | - |
| 226-528-827.000 | Administrative Service Charge | 108,000 | 108,000 | 72,000 | 108,000 | 15,000 |
| 226-528-955.000 | Miscellaneous Expenses | - | 1,000 | - | 1,000 | - |
| <i>Totals for department 528 - Refuse Collection & Disposal</i> | | <i>\$ 397,909</i> | <i>\$ 394,800</i> | <i>\$ 266,720</i> | <i>\$ 395,677</i> | <i>\$ 304,400</i> |
| TOTAL APPROPRIATIONS | | \$ 416,457 | \$ 420,020 | \$ 284,862 | \$ 422,353 | \$ 330,523 |
| NET OF REVENUES/APPROPRIATIONS - FUND 226 | | | | | | |
| | | \$ 5,173 | \$ 2,787 | \$ 51,662 | \$ 957 | \$ 4,987 |
| | BEGINNING FUND BALANCE | \$ 29,001 | \$ 34,172 | \$ 34,172 | \$ 34,172 | \$ 35,129 |
| | ENDING FUND BALANCE | \$ 34,174 | \$ 36,959 | \$ 85,834 | \$ 35,129 | \$ 40,116 |

D. Special Revenue Funds

251. Pool/Fitness Facility

251. Pool/Fitness Facility

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|--|-----------------------------------|-----------------------------|---|--|---|---|
| Fund 251 - POOL/FITNESS FACILITY | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| 251-000-408.000 | Pool Operating Taxes | \$ 159,822 | \$ 162,643 | \$ 154,479 | \$ 162,643 | \$ 166,800 |
| 251-000-636.100 | Pool Visitor Fees | 2,778 | 2,000 | - | 2,000 | 2,000 |
| 251-000-636.200 | Swimming Lesson Fees | 8,075 | 9,000 | 1,050 | 9,000 | 8,000 |
| 251-000-636.300 | Swim Team Fees | 29,777 | 28,000 | 7,882 | 28,000 | 28,000 |
| 251-000-665.000 | Interest Income | 1 | 10 | 1 | 10 | 10 |
| 251-000-679.000 | Refunds & Rebates | - | - | - | - | - |
| 251-000-698.000 | Bond/Note Issuance @Face Value | 44,879 | - | - | - | - |
| 251-000-699.101 | Transfers In - General Fund | 709 | - | - | - | - |
| 251-000-699.258 | Transfers In - SCAF - PSRF | 41,707 | 20,000 | - | 20,000 | 20,000 |
| TOTAL REVENUES | | \$ 287,748 | \$ 221,653 | \$ 163,412 | \$ 221,653 | \$ 224,810 |
| APPROPRIATIONS | | | | | | |
| Department 750 - Recreation | | | | | | |
| 251-750-970.000 | Capital Outlay | \$ 45,879 | \$ 5,000 | \$ - | \$ 500 | \$ - |
| 251-750-983.000 | Leased Assets | 16,743 | 13,500 | 13,457 | 13,457 | 13,500 |
| <i>Totals for department 750 - Recreation</i> | | <i>\$ 62,622</i> | <i>\$ 18,500</i> | <i>\$ 13,457</i> | <i>\$ 13,957</i> | <i>\$ 13,500</i> |
| Department 759 - Pool/Fitness Facility Operations | | | | | | |
| 251-759-702.000 | Administration Wages | \$ 20,695 | \$ 10,000 | \$ 6,214 | \$ 10,000 | \$ 9,500 |
| 251-759-704.000 | Part-Time Salaries | 43,556 | 42,000 | 26,272 | 42,000 | 35,000 |
| 251-759-711.000 | Social Security & Medicare | 6,015 | 5,000 | 3,100 | 5,000 | 3,404 |
| 251-759-712.000 | Hospitalization / Dental / Vision | - | 2,400 | - | 2,400 | 2,100 |
| 251-759-712.001 | Employee Cont - Medical Insurance | - | (240) | - | (240) | (210) |
| 251-759-713.000 | Life Insurance | - | 150 | - | 150 | 50 |
| 251-759-714.000 | Retirement | - | 1,100 | - | 1,100 | 415 |
| 251-759-714.001 | Employee Cont - Retirement | - | (500) | - | (500) | (285) |
| 251-759-715.000 | Worker's Compensation | 803 | 770 | 834 | 834 | 850 |
| 251-759-716.000 | Unemployment Compensation | - | 100 | - | 100 | 100 |
| 251-759-727.000 | Office Supplies | 198 | 750 | - | 750 | 750 |
| 251-759-728.000 | Postage | - | - | 8 | 8 | - |
| 251-759-731.000 | Operating Supplies | 5,967 | 5,000 | 4,412 | 5,000 | 5,000 |
| 251-759-731.500 | Pool Chemicals | 7,097 | 4,000 | 1,634 | 4,000 | 7,000 |
| 251-759-738.000 | Licenses & Permits | 66 | 200 | 66 | 200 | 200 |
| 251-759-803.000 | Janitorial Contract | 12,053 | 11,000 | 9,040 | 11,000 | 12,500 |
| 251-759-809.000 | Contractual Services | - | 1,000 | - | 1,000 | - |
| 251-759-809.500 | Temporary Labor (Open/Close) | - | 5,000 | - | 5,000 | - |
| 251-759-827.000 | Administrative Service Charge | 38,500 | 38,500 | 25,667 | 38,500 | 12,500 |
| 251-759-827.200 | Charges for services - IT | 2,625 | 1,100 | 184 | 1,100 | 1,100 |
| 251-759-880.200 | Swim Team | 31,995 | 22,000 | 22,954 | 22,954 | 32,000 |
| 251-759-880.300 | Suits & Sweats/Uniforms | 2,288 | 1,000 | 449 | 1,000 | 2,000 |
| 251-759-880.400 | Synchronized Swimming | 489 | 350 | 503 | 503 | 500 |
| 251-759-890.000 | Service Charges | 75 | 200 | 46 | 200 | 100 |
| 251-759-920.000 | Public Utilities | 19,781 | 15,000 | 6,346 | 15,000 | 20,000 |
| 251-759-920.300 | Utilities - Water | 20,202 | 22,000 | 17,234 | 22,000 | 21,000 |

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|---|----------------------------------|-----------------------------|---|--|---|---|
| 251-759-929.000 | Maintenance & Repair-Equipment | 2,312 | 1,500 | 252 | 1,500 | 1,500 |
| 251-759-929.500 | Maintenance & Repair-Pump/Heater | 10,131 | 4,000 | 4,737 | 4,737 | 5,000 |
| 251-759-931.000 | Maintenance & Repair-Buildings | - | 5,000 | 1,085 | 5,000 | 5,000 |
| 251-759-956.000 | Meetings,Conferences,Workshops | - | 500 | - | 500 | - |
| 251-759-970.000 | Capital Outlay | - | 2,000 | - | 2,000 | - |
| <i>Totals for dept 759 - Pool/Fitness Facility Operations</i> | | \$ 224,848 | \$ 200,880 | \$ 131,037 | \$ 202,796 | \$ 177,074 |
| TOTAL APPROPRIATIONS | | \$ 287,470 | \$ 219,380 | \$ 144,494 | \$ 216,753 | \$ 190,574 |
| NET OF REVENUES/APPROPRIATIONS - FUND 251 | | \$ 278 | \$ 2,273 | \$ 18,918 | \$ 4,900 | \$ 34,236 |
| BEGINNING FUND BALANCE | | \$ 1 | \$ 278 | \$ 278 | \$ 278 | \$ 5,178 |
| ENDING FUND BALANCE | | \$ 279 | \$ 2,551 | \$ 19,196 | \$ 5,178 | \$ 39,414 |

D. Special Revenue Funds

258. Segregated Capital Assets Fund (SCAF) Fund

258. Segregated Capital Assets Fund (SCAF) Fund

The Segregated Capital Assets Fund (SCAF) consists of settlement funds that are invested in various accounts. SCAF consists of two constituent parts – a Parks Special Revenue Fund invested under the terms of Section 7a of Public Act 20 of 1943 (MCL 129.97a), and a Remainder Fund invested under the terms of Section 1 of Public Act 20 of 1943 (MCL 129.91).

As restricted by Sections 2-255 through 2-263 of the City’s Code of Ordinances, the City may use interest and investment returns for purposes specified in the Ordinance. The principal balance of the funds (“corpus”) may not be used, spent, or diverted without a vote of the Commission following the procedures set forth in Section 2-261 of the Code of Ordinances.

The restricted principal amount for SCAF was \$3,242,872, which was the settlement amount received by the City during fiscal year 1995. On January 13, 2015 the City Commission passed ordinance 408 which created the SCAF Parks Special Revenue Fund (SCAF-PSRF) and allocated \$2,000,000 of the total SCAF principal balance to that newly-created fund, and by ordinance established that that principal balance be indexed for inflation. This left \$1,242,872 as the restricted principal balance of the SCAF Remainder Fund (SCAF-RF). The SCAF-RF principal balance is not indexed for inflation.

The SCAF-PSRF was invested during March of 2015. For the purposes of inflation indexing, the City uses the Consumer Price Index for All Urban Consumers (CPI-U) for the Detroit-Ann Arbor-Flint, MI region as calculated by the United States Bureau of Labor Statistics. The baseline CPI-U value for the SCAF-PSRF is 218.083, the value for December 2014, which was the most recent available published value when the SCAF-PSRF was invested. In future years, the SCAF-PSRF restricted principal balance will be updated using the December CPI-U value for the year preceding for budgeting purposes.

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|---|--------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| Fund 258 - SCAF PARKS SPECIAL REVENUE FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| 259-000-665.000 | Interest Income | \$ - | \$ - | \$ - | \$ - | \$ 30,000 |
| 259-000-665.100 | Unrealized/Realized Gain/Loss | - | - | - | - | - |
| 259-000-665.260 | Interest Income - DDA | - | - | - | - | - |
| TOTAL REVENUES | | \$ - | \$ - | \$ - | \$ - | \$ 30,000 |
| APPROPRIATIONS | | | | | | |
| Department 966 - Transfers Out | | | | | | |
| 259-966-999.101 | Transfers Out-General Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| 259-966-999.203 | Transfers Out-Local Streets | - | - | - | - | - |
| 259-966-999.251 | Transfers Out - Pool Operating | - | - | - | - | 20,000 |
| 259-966-999.351 | Transfers Out-Debt Svc-Non V | - | - | - | - | - |
| <i>Totals for department 966 - Transfers Out</i> | | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ 20,000</i> |
| TOTAL APPROPRIATIONS | | \$ - | \$ - | \$ - | \$ - | \$ 20,000 |
| NET OF REVENUES/APPROPRIATIONS - FUND 258 | | \$ - | \$ - | \$ - | \$ - | \$ 10,000 |
| BEGINNING FUND BALANCE | | \$ - | \$ - | \$ - | \$ - | \$ 2,000,000 |
| ENDING FUND BALANCE | | \$ - | \$ - | \$ - | \$ - | \$ 2,010,000 |

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|--|--|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| Fund 259 - SCAF REMAINDER FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| 259-000-665.000 | Interest Income | \$ 54,758 | \$ 40,000 | \$ 20,008 | \$ 40,000 | \$ 9,000 |
| 259-000-665.100 | Unrealized/Realized Gain/Loss | (6,306) | (5,000) | (4,731) | (4,731) | - |
| 259-000-665.260 | Interest Income - DDA | 21,800 | 20,000 | - | 20,000 | - |
| TOTAL REVENUES | | \$ 70,252 | \$ 55,000 | \$ 15,277 | \$ 55,269 | \$ 9,000 |
| APPROPRIATIONS | | | | | | |
| Department 966 - Transfers Out | | | | | | |
| 259-966-999.101 | Transfers Out-General Fund | \$ - | \$ 35,000 | \$ - | \$ 35,000 | \$ - |
| 259-966-999.203 | Transfers Out-Local Streets | - | - | - | - | - |
| 259-966-999.251 | Transfers Out - Pool Operating | 41,707 | 20,000 | - | 20,000 | - |
| 259-966-999.351 | Transfers Out-Debt Svc-Non V | 13,354 | 13,350 | 13,171 | 13,171 | - |
| | <i>Totals for department 966 - Transfers Out</i> | \$ 55,061 | \$ 68,350 | \$ 13,171 | \$ 68,171 | \$ - |
| TOTAL APPROPRIATIONS | | \$ 55,061 | \$ 68,350 | \$ 13,171 | \$ 68,171 | \$ - |
| NET OF REVENUES/APPROPRIATIONS - FUND 259 | | \$ 15,191 | \$ (13,350) | \$ 2,106 | \$ (12,902) | \$ 9,000 |
| BEGINNING FUND BALANCE | | \$ 3,245,375 | \$ 3,260,566 | \$ 3,260,566 | \$ 3,260,566 | \$ 1,247,664 |
| ENDING FUND BALANCE | | \$ 3,260,566 | \$ 3,247,216 | \$ 3,262,672 | \$ 3,247,664 | \$ 1,256,664 |

260. Downtown Development Authority

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|---|--------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| Fund 260 - DOWNTOWN DEVELOPMENT AUTHORITY | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| 260-000-405.000 | T.I.F.A. Taxes | \$ 65,458 | \$ 73,481 | \$ 69,328 | \$ 73,481 | \$ 81,500 |
| 260-000-410.500 | Delinquent Tax Collection | 4,925 | - | 1,399 | 1,400 | - |
| 260-000-540.001 | Smart Revenue | - | - | - | - | - |
| 260-000-665.000 | Interest Income | 12 | 10 | 5 | 10 | 10 |
| 260-000-671.000 | Miscellaneous Other Revenues | 857 | 3,000 | 1,668 | 2,000 | 3,000 |
| 260-000-675.000 | Contributions & Donations | - | 2,000 | - | 2,000 | 2,000 |
| TOTAL REVENUES | | \$ 71,252 | \$ 78,491 | \$ 72,400 | \$ 78,891 | \$ 86,510 |
| APPROPRIATIONS | | | | | | |
| Department 730 - Development Activities | | | | | | |
| 260-730-731.000 | Operating Supplies | \$ - | \$ 100 | \$ 17 | \$ 100 | \$ 100 |
| 260-730-740.200 | Sales Tax Expense | 18 | 30 | 14 | 30 | 30 |
| 260-730-809.000 | Contractual Services | - | 10,000 | - | - | - |
| 260-730-827.000 | Administrative Service Charge | 22,500 | 22,500 | 15,000 | 22,500 | 15,000 |
| 260-730-880.000 | Community Promotions | - | - | - | - | 8,000 |
| 260-730-890.000 | Service Charges | 522 | 250 | 241 | 250 | 250 |
| 260-730-955.000 | Miscellaneous Expenses | 625 | 500 | 3,351 | 3,351 | 500 |
| 260-730-955.200 | Concerts in the Park | 3,907 | 7,500 | 5,053 | 7,500 | 3,500 |
| 260-730-955.300 | Trolley | - | - | - | - | - |
| 260-730-955.400 | Brick Paver Program | 168 | 1,000 | - | 1,000 | 1,000 |
| 260-730-955.500 | Development Grant | - | - | - | - | - |
| 260-730-970.000 | Capital Outlay | - | 60,000 | 26,505 | 27,500 | 20,000 |
| 260-730-991.100 | PRIN:Debt - Govt'l | 20,000 | 20,000 | - | 20,000 | - |
| 260-730-995.100 | INTR:Debt - Govt'l | 1,800 | 900 | - | 900 | - |
| 260-730-999.218 | Transfers Out - Infrastructure | - | - | - | - | 100,000 |
| <i>Totals for department 730 - Development Activities</i> | | <i>\$ 49,540</i> | <i>\$ 122,780</i> | <i>\$ 50,181</i> | <i>\$ 83,131</i> | <i>\$ 148,380</i> |
| TOTAL APPROPRIATIONS | | \$ 49,540 | \$ 122,780 | \$ 50,181 | \$ 83,131 | \$ 148,380 |
| NET OF REVENUES/APPROPRIATIONS - FUND 260 | | \$ 21,712 | \$ (44,289) | \$ 22,219 | \$ (4,240) | \$ (61,870) |
| BEGINNING FUND BALANCE | | \$ 67,839 | \$ 89,552 | \$ 89,551 | \$ 89,551 | \$ 85,311 |
| ENDING FUND BALANCE | | \$ 89,551 | \$ 45,263 | \$ 111,770 | \$ 85,311 | \$ 23,441 |

266. Drug Forfeiture Fund

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|--|----------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| Fund 266 - DRUG FORFEITURE FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| 266-000-659.000 | Drug Seizure Revenue | \$ - | \$ 500 | \$ - | \$ - | \$ - |
| 266-000-665.000 | Interest Income | - | - | - | - | - |
| TOTAL REVENUES | | \$ - | \$ 500 | \$ - | \$ - | \$ - |
| APPROPRIATIONS | | | | | | |
| Department 301 - Police Services | | | | | | |
| 266-301-890.000 | Service Charges | \$ 1 | \$ 50 | \$ 1 | \$ 1 | \$ - |
| 266-301-999.101 | Transfers Out-General Fund | - | - | - | - | - |
| <i>Totals for department 301 - Police Services</i> | | <i>\$ 1</i> | <i>\$ 50</i> | <i>\$ 1</i> | <i>\$ 1</i> | <i>\$ -</i> |
| TOTAL APPROPRIATIONS | | \$ 1 | \$ 50 | \$ 1 | \$ 1 | \$ - |
| NET OF REVENUES/APPROPRIATIONS - FUND 266 | | \$ (1) | \$ 450 | \$ (1) | \$ (1) | \$ - |
| BEGINNING FUND BALANCE | | \$ 295 | \$ 294 | \$ 294 | \$ 294 | \$ 293 |
| ENDING FUND BALANCE | | \$ 294 | \$ 744 | \$ 293 | \$ 293 | \$ 293 |

D. Special Revenue Funds

271. Library Fund

271. Library Fund

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|--|-------------------------------|-----------------------------|---|--|---|---|
| Fund 271 - LIBRARY FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| 271-000-407.000 | Library Taxes | \$ 46,477 | \$ 63,928 | \$ 60,705 | \$ 63,928 | \$ 51,900 |
| 271-000-665.000 | Interest Income | 3 | 10 | 2 | 10 | 10 |
| TOTAL REVENUES | | \$ 46,480 | \$ 63,938 | \$ 60,707 | \$ 63,938 | \$ 51,910 |
| APPROPRIATIONS | | | | | | |
| Department 299 - Library | | | | | | |
| 271-299-800.000 | Library Services Contract | \$ 40,597 | \$ 41,597 | \$ 40,597 | \$ 40,597 | \$ 42,500 |
| 271-299-827.000 | Administrative Service Charge | 12,900 | 12,900 | 8,600 | 12,900 | 12,900 |
| 271-299-890.000 | Service Charges | 139 | 150 | 103 | 150 | 150 |
| <i>Totals for department 299 - Library</i> | | <i>\$ 53,636</i> | <i>\$ 54,647</i> | <i>\$ 49,300</i> | <i>\$ 53,647</i> | <i>\$ 55,550</i> |
| TOTAL APPROPRIATIONS | | \$ 53,636 | \$ 54,647 | \$ 49,300 | \$ 53,647 | \$ 55,550 |
| NET OF REVENUES/APPROPRIATIONS - FUND 271 | | \$ (7,156) | \$ 9,291 | \$ 11,407 | \$ 10,291 | \$ (3,640) |
| BEGINNING FUND BALANCE | | \$ 11,787 | \$ 4,632 | \$ 4,632 | \$ 4,632 | \$ 14,923 |
| ENDING FUND BALANCE | | \$ 4,631 | \$ 13,923 | \$ 16,039 | \$ 14,923 | \$ 11,283 |

297. Historical Fund

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|--|--------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| Fund 297 - HISTORICAL FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| 297-000-642.000 | Sales | \$ 2,156 | \$ 350 | \$ 190 | \$ 350 | \$ 350 |
| 297-000-651.000 | Use & Admission Fees | 6,806 | 6,500 | 2,265 | 6,500 | 6,500 |
| 297-000-654.000 | Ticket Sales & Field Trips | 30 | - | - | - | - |
| 297-000-665.000 | Interest Income | 2 | - | 1 | 1 | 10 |
| 297-000-675.000 | Contributions & Donations | 1,150 | - | - | - | - |
| TOTAL REVENUES | | \$ 10,144 | \$ 6,850 | \$ 2,456 | \$ 6,851 | \$ 6,860 |
| APPROPRIATIONS | | | | | | |
| Department 803 - Historic Activities | | | | | | |
| 297-803-727.000 | Office Supplies | \$ - | \$ 100 | \$ - | \$ 100 | \$ 100 |
| 297-803-728.500 | Newsletter Delivery | 200 | 500 | 200 | 500 | 500 |
| 297-803-731.000 | Operating Supplies | 2,819 | 3,500 | 1,361 | 3,500 | 3,500 |
| 297-803-740.200 | Sales Tax Expense | 37 | 30 | 77 | 77 | 30 |
| 297-803-740.300 | Merchandise Purchased | 117 | - | - | - | - |
| 297-803-827.000 | Administrative Service Charge | 700 | 700 | 467 | 700 | - |
| 297-803-890.000 | Service Charges | 66 | 30 | 26 | 30 | 30 |
| 297-803-931.000 | Maintenance & Repair-Buildings | 300 | 650 | 200 | 650 | 650 |
| 297-803-955.000 | Miscellaneous Expenses | 240 | 500 | - | 500 | 500 |
| 297-803-970.000 | Capital Outlay | - | 13,800 | 13,800 | 13,800 | - |
| <i>Totals for department 803 - Historic Activities</i> | | <i>\$ 4,479</i> | <i>\$ 19,810</i> | <i>\$ 16,131</i> | <i>\$ 19,857</i> | <i>\$ 5,310</i> |
| TOTAL APPROPRIATIONS | | \$ 4,479 | \$ 19,810 | \$ 16,131 | \$ 19,857 | \$ 5,310 |
| NET OF REVENUES/APPROPRIATIONS - FUND 297 | | \$ 5,665 | \$ (12,960) | \$ (13,675) | \$ (13,006) | \$ 1,550 |
| BEGINNING FUND BALANCE | | \$ 11,502 | \$ 17,167 | \$ 17,167 | \$ 17,167 | \$ 4,161 |
| ENDING FUND BALANCE | | \$ 17,167 | \$ 4,207 | \$ 3,492 | \$ 4,161 | \$ 5,711 |

D. Special Revenue Funds
 301. Debt Service (Voted Bonds)

301. Debt Service (Voted Bonds)

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|--|-------------------------------|-----------------------------|---|--|---|---|
| Fund 301 - Debt Service (Voted Bonds) | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| 301-000-404.000 | Debt Service Property Taxes | \$ 163,315 | \$ 193,722 | \$ 184,008 | \$ 193,722 | \$ 180,000 |
| 301-000-665.000 | Interest Income | (261) | (500) | (261) | (261) | (500) |
| TOTAL REVENUES | | \$ 163,054 | \$ 193,222 | \$ 183,747 | \$ 193,461 | \$ 179,500 |
| APPROPRIATIONS | | | | | | |
| Department 905 - Long-Term Debt Retirement | | | | | | |
| 301-905-991.047 | PRIN:Comm.Ctr/Bank of New Yor | \$ 75,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| 301-905-995.045 | INTR:Rec. Ctr 96-Natl City | - | - | 41,638 | - | - |
| 301-905-995.047 | INTR:Comm.Ctr/Bank of New Yor | 85,806 | 83,274 | 41,638 | 83,274 | 79,524 |
| <i>Totals for department 905 - Long-Term Debt Retirement</i> | | <i>\$ 160,806</i> | <i>\$ 183,274</i> | <i>\$ 183,276</i> | <i>\$ 183,274</i> | <i>\$ 179,524</i> |
| TOTAL APPROPRIATIONS | | \$ 160,806 | \$ 183,274 | \$ 183,276 | \$ 183,274 | \$ 179,524 |
| NET OF REVENUES/APPROPRIATIONS - FUND 301 | | \$ 2,248 | \$ 9,948 | \$ 471 | \$ 10,187 | \$ (24) |
| BEGINNING FUND BALANCE | | \$ 7,626 | \$ 9,875 | \$ 9,875 | \$ 9,875 | \$ 20,062 |
| ENDING FUND BALANCE | | \$ 9,874 | \$ 19,823 | \$ 10,346 | \$ 20,062 | \$ 20,038 |

E. Water and Sewer Enterprise Fund

592. Water and Sewer Fund

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|---|------------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| Fund 592 - WATER AND SEWER FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| 592-000-642.000 | Sales | \$ 1,280,755 | \$ 1,316,280 | \$ 822,586 | \$ 1,316,280 | \$ 1,230,000 |
| 592-000-650.000 | IWC Charges Revenue | 9,873 | 10,215 | 3,598 | 10,215 | 8,000 |
| 592-000-662.000 | Utility Bill Penalties | 15,501 | 15,000 | 6,106 | 15,000 | 8,000 |
| 592-000-665.000 | Interest Income | 56 | - | 952 | 952 | 1,000 |
| 592-000-671.000 | Miscellaneous Other Revenues | - | - | - | - | - |
| 592-000-678.000 | Sewer Replacement Reimb. - Res. | - | 10,000 | 13,112 | 13,112 | - |
| 592-000-679.000 | Refunds & Rebates | 15,310 | 3,750 | (7,041) | (7,041) | 3,750 |
| TOTAL REVENUES | | \$ 1,321,495 | \$ 1,355,245 | \$ 839,313 | \$ 1,348,518 | \$ 1,250,750 |
| APPROPRIATIONS | | | | | | |
| Department 536 - Water & Sewer Systems | | | | | | |
| 592-536-702.000 | Administration Wages | \$ 18,895 | \$ 18,500 | \$ 12,433 | \$ 18,500 | \$ 19,650 |
| 592-536-704.000 | Part-Time Salaries | 8,493 | 8,300 | 8,159 | 8,300 | 8,112 |
| 592-536-711.000 | Social Security & Medicare | 2,078 | 2,200 | 1,596 | 2,200 | 2,124 |
| 592-536-712.000 | Hospitalization / Dental / Vision | (750) | 1,500 | 1,096 | 1,500 | - |
| 592-536-713.000 | Life Insurance | 93 | 90 | 70 | 90 | 120 |
| 592-536-714.000 | Retirement | 762 | 600 | 356 | 600 | 860 |
| 592-536-714.001 | Employee Contribution - Retirement | - | - | - | - | (590) |
| 592-536-715.000 | Worker's Compensation | 171 | 200 | 178 | 200 | 200 |
| 592-536-716.000 | Unemployment Compensation | 9 | 250 | 5 | 250 | 100 |
| 592-536-727.000 | Office Supplies | - | 1,000 | - | 1,000 | - |
| 592-536-728.000 | Postage | 2,935 | 3,000 | 2,113 | 3,000 | 3,000 |
| 592-536-731.000 | Operating Supplies | - | 250 | - | 250 | - |
| 592-536-809.000 | Contractual Services | 1,637 | 2,500 | 164 | 2,500 | 2,500 |
| 592-536-810.000 | Public Works Contract | 79,835 | 50,000 | 38,091 | 50,000 | 50,000 |
| 592-536-814.000 | Engineering Services | - | 10,000 | - | 10,000 | 10,000 |
| 592-536-818.000 | Water Purchases | 153,741 | 175,680 | 101,568 | 175,680 | 196,500 |
| 592-536-819.000 | Sewage Treatment | 500,074 | 536,235 | 357,490 | 536,235 | 552,320 |
| 592-536-820.000 | IWC Charges | 4,036 | 8,500 | 6,169 | 8,500 | 8,000 |
| 592-536-827.000 | Administrative Service Charge | 179,600 | 179,600 | 119,733 | 179,600 | 30,000 |
| 592-536-827.200 | Charges for Services - IT | - | - | - | - | 7,000 |
| 592-536-890.000 | Service Charges | 2,339 | 2,500 | 1,041 | 2,500 | 2,500 |
| 592-536-906.000 | Printing Water Bills | 345 | 1,000 | 546 | 1,000 | 1,000 |
| 592-536-910.000 | Insurance & Bonds | 19,206 | 22,440 | 10,000 | 22,440 | 22,440 |
| 592-536-928.000 | Software Maintenance | - | 1,500 | - | - | - |
| 592-536-929.000 | Maintenance & Repair-Equipment | 666 | 5,000 | - | 5,000 | 5,000 |
| 592-536-939.000 | Maintenance & Repair-Sewers | - | 60,000 | 21,022 | 60,000 | 45,000 |
| 592-536-955.000 | Miscellaneous Expenses | - | 4,000 | 1,245 | 4,000 | 4,000 |
| 592-536-958.000 | Memberships & Dues | 1,225 | 1,300 | 1,228 | 1,300 | 1,300 |
| 592-536-968.000 | Depreciation & Depletion | 116,847 | 115,000 | - | - | - |

E. Water and Sewer Enterprise Fund

592. Water and Sewer Fund

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|--|---|-----------------------------|---|--|---|---|
| 592-536-970.000 | Capital Outlay | - | - | - | - | - |
| 592-536-970.594 | Capital Outlay-Sewer Projects | - | 40,000 | - | 40,000 | 140,000 |
| 592-536-991.000 | PRIN: Debt - George Kuhn Red Run Inter County Drainage | 2,018 | - | - | - | - |
| 592-536-991.100 | Principal | 1,606 | - | - | - | - |
| 592-536-995.000 | INTR:Debt - George Kuhn | 28,862 | 25,822 | 111,046 | 111,046 | 111,046 |
| 592-536-996.000 | George W. Kuhn-Debt Service | - | - | - | - | - |
| <i>Totals for department 536 - Water & Sewer Systems</i> | | <i>\$ 1,124,723</i> | <i>\$ 1,276,967</i> | <i>\$ 795,349</i> | <i>\$ 1,245,691</i> | <i>\$ 1,222,182</i> |
| TOTAL APPROPRIATIONS | | \$ 1,124,723 | \$ 1,276,967 | \$ 795,349 | \$ 1,245,691 | \$ 1,222,182 |
| NET OF REVENUES/APPROPRIATIONS - FUND 592 | | \$ 196,772 | \$ 78,278 | \$ 43,964 | \$ 102,827 | \$ 28,568 |
| BEGINNING FUND BALANCE | | \$ 1,610,397 | \$ 1,807,169 | \$ 1,807,169 | \$ 1,807,169 | \$ 1,909,996 |
| ENDING FUND BALANCE | | \$ 1,807,169 | \$ 1,885,447 | \$ 1,851,133 | \$ 1,909,996 | \$ 1,938,564 |

F. Infrastructure Improvement Plan

Infrastructure Improvement Plan

The infrastructure improvement plan is a capital project fund that accounts for ongoing infrastructure improvements that are paid for over more than one budget year. The projects planned to be completed this year include the reconstruction of Oxford Boulevard, the alley from 10 Mile to Devonshire, the alley from Amherst to Sylvan, and planning and design work for the Gainsboro Park project.

The State Budget Act does not require a budget for a capital project fund, and so this information is presented for information purposes only. The projects that are included in the infrastructure improvement plan are primarily paid for with dedicated revenues from the infrastructure and parks improvement millages over the course of multiple budget years.

| Account Number | Description | Actual 2013-2014 | Amended Budget 2014-2015 | Actual 9 Months 3/31/15 | Estimated Actual 2014-2015 | Requested Budget 2015-2016 |
|---|-----------------------------------|---------------------|--------------------------------|-------------------------------|----------------------------------|----------------------------------|
| Fund 218 - INFRASTRUCTURE IMPROVEMENTS | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| 218-000-406.000 | Infrastructure Taxes | \$ 303,067 | \$ 308,410 | \$ 292,940 | \$ 302,172 | \$ 403,000 |
| 218-000-406.500 | Parks Improvement Taxes | - | - | - | - | 100,000 |
| 218-000-665.000 | Interest Income | (280) | - | (532) | (532) | (500) |
| 218-000-675.000 | Contributions & Donations | - | - | 147,785 | 147,785 | - |
| 218-000-679.000 | Refunds & Rebates | - | - | - | 8,200 | - |
| 218-000-699.101 | Transfers In - General Fund | - | - | - | - | 11,000 |
| 218-000-699.202 | Transfers In - Major Roads | - | - | - | 40,000 | - |
| 218-000-699.203 | Transfers In - Local Roads | - | - | - | - | 100,000 |
| 218-000-699.259 | Transfers In - SCAF | - | - | - | - | - |
| 218-000-699.260 | Transfers In - DDA | - | - | - | - | 100,000 |
| TOTAL REVENUES | | \$ 302,787 | \$ 308,410 | \$ 440,193 | \$ 497,625 | \$ 713,500 |
| APPROPRIATIONS | | | | | | |
| Department 970 - Capital Outlay | | | | | | |
| 218-910-970-446 | Capital Outlay - Streets & Alleys | \$ - | \$ - | \$ 638,037 | \$ 687,537 | \$ 910,000 |
| 218-910-970-750 | Capital Outlay - Recreation | - | - | 122,785 | 122,785 | 60,000 |
| <i>Totals for department 970 - Capital Outlay</i> | | <i>\$ -</i> | <i>\$ -</i> | <i>\$ 760,822</i> | <i>\$ 810,322</i> | <i>\$ 970,000</i> |
| Department 966 - Transfers Out | | | | | | |
| 218-966-999.203 | Transfers Out-Local Streets | \$ - | \$ - | \$ - | \$ - | \$ - |
| 218-966-999.401 | Transfers Out-Major Projects | 211,980 | 300,000 | - | - | - |
| <i>Totals for department 966 - Transfers Out</i> | | <i>\$ 211,980</i> | <i>\$ 300,000</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> |
| TOTAL APPROPRIATIONS | | \$ 211,980 | \$ 300,000 | \$ 760,822 | \$ 810,322 | \$ 970,000 |
| NET OF REVENUES/APPROPRIATIONS - FUND 218 | | \$ 90,807 | \$ 8,410 | \$ (320,629) | \$ (312,697) | \$ (256,500) |
| BEGINNING FUND BALANCE | | \$ - | \$ 90,807 | \$ 198,018 | \$ 198,018 | \$ (114,679) |
| ENDING FUND BALANCE | | \$ 90,807 | \$ 99,217 | \$ (122,611) | \$ (114,679) | \$ (371,179) |