

# **City of Pleasant Ridge 2016-2017 Annual Budget**

Adopted June 14, 2016

**Mayor**

Kurt Metzger

**City Commissioners**

Jay Foreman

Jason Krzysiak

Ann Perry

Bret Scott

**City Manager**

James Breuckman



# Table of Contents

<b>Table of Contents .....</b>	<b>i</b>
<b>A. Introduction .....</b>	<b>1</b>
1. City Manager's Letter.....	1
2. Public Hearing Notice – Proposed 2016-17 Annual Budget .....	3
3. Budget Resolution.....	4
<b>B. Budget Summary.....</b>	<b>7</b>
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
<b>C. General Fund .....</b>	<b>23</b>
101. Summary.....	23
101. General Fund Revenues .....	24
101. General Fund Expenditures.....	27
<b>D. Special Revenue Funds .....</b>	<b>33</b>
202. Major Street Fund .....	33
203. Local Street Fund.....	34
218. Infrastructure Improvements .....	35
220. Park Improvements.....	36
226. Solid Waste Fund .....	37
251. Pool/Fitness Facility.....	38
258. Segregated Capital Assets Fund – Parks Special Revenue Fund (SCAF-PSRF).....	40
259. Segregated Capital Assets Fund Remainder Fund (SCAF-RF) .....	42
260. Downtown Development Authority.....	43
271. Library Fund.....	44
297. Historical Fund .....	45
301. Debt Service (Voted Bonds).....	46
401. Capital Improvement Fund .....	47
<b>E. Water and Sewer Enterprise Fund .....</b>	<b>49</b>
592. Water and Sewer Fund .....	49



## A. Introduction

### 1. City Manager's Letter



## City of Pleasant Ridge

May 5, 2016

**RE: Proposed Fiscal Year 2016-2017 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 2016-2017. The public hearing to solicit public comment is scheduled for June 14, 2016 at 7:30pm.

Financial projections for Fiscal Year 2016-2017 are stable. The City continued to experience robust growth in assessed values of about 10% over the past year, but due to a 0.3% rate of inflation the City will see almost no growth in revenues. Still, through careful budgeting and planning the City will be able to provide the same level of service in large part due to the property tax millages approved by the voters in November of 2014.

As we enter our second year with the 2014 millages in place, the City will continue to address a number of maintenance issues which had been deferred over the past half-decade in the face of declining revenues. These include:

- Kicking-off the Gainsboro Park improvement project process culminating in construction of the park in the spring and summer of this year
- Energy efficiency upgrades at the Community Center
- Providing the Police with a new patrol car and fully funding an annual capital improvements budget to ensure equipment will be replaced on-time
- Sidewalk maintenance
- Street tree plantings
- 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

A. Introduction  
1. City Manager's Letter

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our streets a nicer, safer place to be by ensuring that we have smooth sidewalks, slow traffic, and a mature tree canopy; 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.

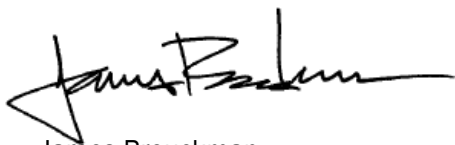
We are able to complete all of the projects programmed for 2016-2017 in the City's 2016-2021 capital improvements plan.

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. MERS has changed actuarial assumptions in their pension fund valuation methodology which will result in higher required annual pension payments by the City in the coming years. Pleasant Ridge and Huntington Woods are involved in a court case against the City of Oak Park over 45<sup>th</sup> District Court funding that could have drastic implications for how much Pleasant Ridge and Huntington Woods must pay to support the operations of the 45<sup>th</sup> District Court. These 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.

The most notable change in the budget this year is our implementation of a three-year budget. The budget now shows approved FY16-17 budget numbers, alongside projections for FY17-18 and 18-19. The presentation of three budget years helps the City to plan for future expenses, and to ensure that budgetary decisions for the coming year consider future events and expenditures to ensure that we are making sound budget decisions. Examples include setting aside money each year to support the purchase of a police car every two years. In this way we can smooth out large capital expenditures over multiple budget years rather than bearing the full cost in one budget year. The three year projection was also used to set water rates for the coming year, smoothing out large capital expenditures over three years to avoid having to make large jumps in water rates in future years.

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,

A handwritten signature in black ink, appearing to read "James Breuckman", with a stylized flourish at the end.

James Breuckman  
City Manager

## 2. Public Hearing Notice – Proposed 2016-17 Annual Budget

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

### NOTICE OF A PUBLIC HEARING ON THE PROPOSED FY2016-2017 CITY BUDGET AND 2016 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 14, 2016, 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 2016-2017 COMBINED CITY BUDGET AND MILLAGE RATES.

The last fiscal year (July 1, 2015 through June 30, 2016) and the proposed FY2016-2017 (July 1, 2016 through June 30, 2017) millage rates are as follows:

	<b>15-16</b>	<b>16-17</b>
General Operating - Charter	11.1363	10.8434
General Operating (2015)	2.8556	2.7805
Infrastructure Improvement (2015)	2.9242	2.8473
Community Promotion	0.2704	0.3481
Parks Improvement (2015)	0.7385	0.7191
Rubbish	1.6700	1.6261
Pool Operations	1.2400	1.2074
Library	0.3865	0.3763
Debt	1.3380	1.2123
Total Millage:	22.5595	21.9604

The City may not adopt its proposed FY 2016-2017 budget until after the public hearing. A copy of the proposed FY 2016-2017 budget and the proposed 2016 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 2016-2017 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  
May 29, 2016  
AFFIDAVIT REQUESTED

### 3. Budget Resolution

**City of Pleasant Ridge  
Budget Resolution  
General Appropriations Act  
Fiscal Year 2016-2017**

**WHEREAS**, the City Manager has prepared and submitted to the City Commission the proposed budget for fiscal year 2016-2017; and

**WHEREAS**, the City Commission has advertised the tentative millage rates in the Daily Tribune on May 29, 2016, 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 14, 2016; 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, 2016 and ending June 30, 2017 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	\$2,009,345
	Licenses and Permits	65,050
	Federal and State Grants	6,000
	State Shared Revenue	246,232
	Charges for Services	213,635
	Fines and Forfeits	37,000
	Interest and Rents	10,500
	Other revenue	99,800
	Transfers-In	0
	<i>Total General Fund Revenue:</i>	<u>2,687,562</u>
202	MAJOR STREETS	\$141,915
203	LOCAL STREETS	124,200
218	INFRASTRUCTURE IMPROVEMENT	634,099
220	PARK IMPROVEMENTS	759,655
226	SOLID WASTE	344,364
251	POOL/FITNESS FACILITY	201,839
258	SCAF PARKS SPECIAL REVENUE	30,000
259	SCAF REMAINDER	4,500
260	DOWNTOWN DEVELOPMENT AUTHORITY	90,539
266	DRUG FORFEITURE	0
271	LIBRARY SERVICES	52,165
297	HISTORICAL FUND	6,860
301	DEBT SERVICE - VOTED	171,310
401	CAPITAL IMPROVEMENTS	37,000
592	WATER and SEWER	1,312,237



**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	\$21,550
	City Manager	\$135,802
	Elections	\$15,363
	City Attorney	\$46,750
	City Clerk	\$107,559
	Information Technology	\$65,600
	General Government	\$139,350
	Cable TV	\$5,750
	City Treasurer	\$88,500
	Assessment	\$21,900
	Police Services	\$821,839
	Fire/Rescue	\$258,000
	Building Department	\$63,725
	Planning Commission	\$0
	Public Works	\$178,000
	Street Lighting	\$35,400
	Recreation	\$366,864
	Retirement Services	\$267,000
	Transfers Out	\$37,000
	<i>Total General Fund Expenditures:</i>	<i>\$2,675,952</i>
	<i>Increase in Fund Balance:</i>	<i>\$11,610</i>
202	MAJOR STREETS	\$146,515
203	LOCAL STREETS	68,119
218	INFRASTRUCTURE IMPROVEMENT	160,000
220	PARK IMPROVEMENTS	759,000
226	SOLID WASTE	356,458
251	POOL/FITNESS FACILITY	193,231
258	SCAF PARKS SPECIAL REVENUE	0
259	SCAF REMAINDER	910,000
260	DOWNTOWN DEVELOPMENT AUTHORITY	86,532
266	DRUG FORFEITURE	0
271	LIBRARY SERVICES	55,681
297	HISTORICAL FUND	5,310
301	DEBT SERVICE - VOTED	176,524
401	CAPITAL IMPROVEMENTS	37,000
592	WATER and SEWER	1,241,250

**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	10.8434
General Operating - 2015	2.7805
Infrastructure Improvements - 2015	2.8473
Community Promotion	0.3481
Parks Improvement - 2015	0.7191
Solid Waste Collection & Disposal	1.6261
Pool & Recreation Facility Operations	1.2074
Library Operations	0.3763
Pool & Recreation Facility Debt	1.2123
<b>TOTAL MILLAGE:</b>	<b>21.9604</b>

**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 14, 2016.



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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, the proposed 2016-2017 budget year, and the projected budget for the next two years. Note that the projections for 2017-18 and 2018-19 are for planning purposes only, and are not adopted budgets.

	Actual 2013-14	Actual 2014-15	Budget 2015-16	Approved Budget 2016-17	Projected Budget 2017-18	Projected Budget 2018-19
<b>Assessed Valuation</b>						
Real	141,185,920	156,207,830	171,421,930	189,097,190	194,770,106	200,613,209
Personal	3,221,970	3,237,250	3,420,020	2,867,430	2,867,430	2,867,430
<b>Total</b>	<b>144,407,890</b>	<b>159,445,080</b>	<b>174,841,950</b>	<b>191,964,620</b>	<b>197,637,536</b>	<b>203,480,639</b>
<b>Taxable Valuation</b>						
Real	125,139,900	129,164,540	133,845,550	138,859,980	144,062,272	149,459,464
Personal	3,221,970	3,237,250	3,420,020	2,867,430	2,867,430	2,867,430
<b>Total</b>	<b>128,361,870</b>	<b>132,401,790</b>	<b>137,265,570</b>	<b>141,727,410</b>	<b>146,929,702</b>	<b>152,326,894</b>
<b>Millage Rate</b>						
General Operating - Charter	11.4248	11.3094	11.1364	10.8434	10.6807	10.5205
General Operating - 2015	0.0000	0.0000	2.8556	2.7805	2.7388	2.6977
Infrastructure - 2015	2.4124	2.3880	2.9242	2.8473	2.8046	2.7625
Community Promotion	0.0000	0.0000	0.2704	0.3481	0.3429	0.3377
Parks Improvement - 2015	0.0000	0.0000	0.7385	0.7191	0.7083	0.6977
Rubbish	1.7134	1.6960	1.6700	1.6261	1.6017	1.5777
Pool Operations	1.2722	1.2593	1.2400	1.2074	1.1893	1.1714
Library - 2015	0.3700	0.4949	0.3865	0.3763	0.3707	0.3651
Pool Debt	1.3000	1.5000	1.3380	1.2123	1.2100	1.3000
<b>Total</b>	<b>18.4928</b>	<b>18.6476</b>	<b>22.5596</b>	<b>21.9604</b>	<b>21.6469</b>	<b>21.4304</b>
<b>Total Revenues</b>						
101 General Fund	2,441,920	2,491,437	2,725,920	2,687,562	2,708,010	2,728,612
202 Major Streets	119,687	114,575	114,015	141,915	143,334	144,767
203 Local Streets	103,937	114,814	100,100	124,200	124,200	124,200
218 Infrastructure Improvements	302,787	309,218	602,500	684,099	438,045	967,030
220 Park Improvements	0	0	220,000	759,655	100,652	101,658
226 Solid Waste	421,630	437,177	335,510	344,364	356,618	368,894
251 Pool/Fitness Facility	287,748	217,995	204,810	201,839	204,512	207,202
258 SCAF Parks Special Revenue Fund	0	(27,762)	30,000	30,000	30,000	30,000
259 SCAF Remainder Fund	70,252	43,242	9,000	4,500	355,152	106,158
260 Downtown Development Authority	71,252	77,739	86,510	90,539	91,414	92,298
266 Drug Forfeiture Fund	0	137	0	0	0	0
271 Library Services	46,480	64,086	51,910	52,165	52,687	53,213
297 Historical Fund	10,144	10,520	6,860	6,860	6,860	6,860
301 Debt Service - Voted	163,054	194,218	179,500	171,310	173,815	193,797
401 Capital Improvements	0	672,308	70,000	37,000	30,000	30,000
592 Water and Sewer	1,321,495	1,133,057	1,250,750	1,307,243	1,320,108	1,333,102
<b>Total</b>	<b>5,360,386</b>	<b>5,852,761</b>	<b>5,987,385</b>	<b>6,643,251</b>	<b>6,135,406</b>	<b>6,487,792</b>

B. Budget Summary  
1. Key Budget Information

	Actual 2013-14	Actual 2014-15	Budget 2015-16	Approved Budget 2016-17	Projected Budget 2017-18	Projected Budget 2018-19
<b>Total Expenditures</b>						
101 General Fund	2,592,051	2,462,428	2,725,867	2,675,952	2,683,728	2,710,763
202 Major Streets	125,347	184,210	130,900	146,515	146,515	146,515
203 Local Streets	71,724	93,274	168,080	68,119	68,119	233,119
218 Infrastructure Improvements	211,980	772,135	705,000	205,000	250,000	1,150,000
220 Park Improvements	0	0	220,000	759,000	100,652	101,658
226 Solid Waste	416,457	425,128	330,523	362,618	365,092	367,540
251 Pool/Fitness Facility	287,470	218,273	190,574	193,231	190,357	218,985
258 SCAF Parks Special Revenue Fund	0	0	0	0	0	0
259 SCAF Remainder Fund	55,061	33,174	120,000	910,000	0	400,000
260 Downtown Development Authority	49,540	93,748	148,380	86,532	86,684	46,837
266 Drug Forfeiture Fund	1	2	0	0	0	0
271 Library Services	53,636	53,722	55,550	55,681	56,236	56,797
297 Historical Fund	4,479	18,974	5,310	5,310	5,310	5,310
301 Debt Service - Voted	160,806	183,562	183,524	176,524	172,524	192,524
401 Capital Improvements	0	779,519	0	37,000	10,000	42,000
592 Water and Sewer	1,124,723	1,119,751	1,260,682	1,240,726	1,334,156	1,312,278
<b>Total</b>	<b>5,153,275</b>	<b>6,437,900</b>	<b>6,244,390</b>	<b>6,922,208</b>	<b>5,469,373</b>	<b>6,984,326</b>
<b>End of Year Fund Balance</b>						
101 General Fund	500,099	532,257	532,310	543,920	568,202	586,051
202 Major Street Fund	116,934	47,299	30,414	25,814	22,633	20,885
203 Local Street Fund	67,154	88,694	20,714	76,795	132,876	23,957
218 Infrastructure Improvements	90,807	(372,110)	(474,610)	4,489	192,534	9,564
220 Park Improvements	0	0	0	655	655	655
226 Solid Waste Fund	34,174	46,221	51,208	32,954	24,480	25,834
251 Pool/Fitness Facility Fund	279	0	14,236	22,844	36,999	25,216
258 SCAF Parks Special Revenue Fund	0	1,972,238	2,002,238	1,991,335	2,021,335	2,051,335
259 SCAF Remainder Fund	3,260,566	1,270,634	1,159,634	250,872	606,024	312,182
260 Downtown Development Authority	89,551	73,542	11,672	15,679	20,410	65,872
266 Drug Forfeiture Fund	294	429	429	429	429	429
271 Library Fund	4,631	14,996	11,356	7,840	4,290	706
297 Historical Fund	17,167	8,713	10,263	11,813	13,363	14,913
301 Debt Service Fund	9,874	20,531	16,507	11,293	12,584	13,857
401 Capital Improvements	0	0	70,000	70,000	90,000	78,000
592 Water and Sewer Enterprise Fund	1,807,169	1,820,475	1,810,543	1,877,060	1,863,012	1,883,836
<b>Total</b>	<b>5,998,699</b>	<b>5,523,919</b>	<b>5,266,914</b>	<b>4,943,792</b>	<b>5,609,825</b>	<b>5,113,291</b>

**Grant Summary**

Following is a summary of grants awarded to the City of Pleasant Ridge in 2015 and in 2016 to-date.

Year	Grant	Amount
2015	Tree Planting (DTE Energy Foundation/MDNR)	\$4,000
2015	Woodward Corridor Neighborhood Bicycle Network (MDOT Transportation Alternatives Program)	\$2,200
2015	Woodward Streetscape Tree Plantings (MDOT)	\$2,580
2016	Community Energy Management (Michigan Energy Office)	\$5,825
2016	Gainsboro Park Project (CN EcoConnexions From the Ground Up/America In Bloom)	\$25,000

## 2. Summary Graphs and Tables

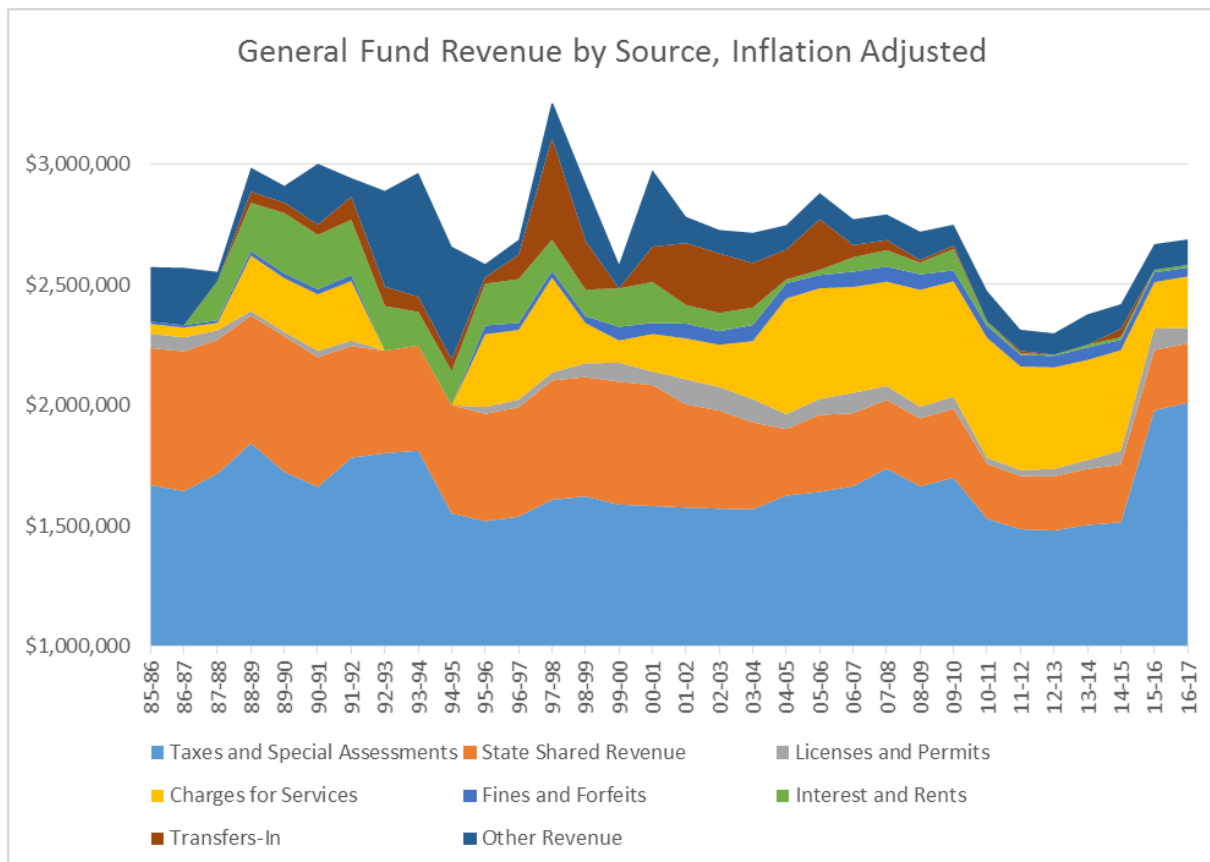
**General Fund Revenue Trends.** The following Figure 1 shows general fund revenue trends for the 1985-2016 period. All dollar values are adjusted into 2016 equivalent dollars to provide a consistent point of comparison. The figure shows that revenues generated by property taxes remained fairly consistent 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 - \$246,000 - in budget year 2016-17. 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 was restored to close to its long-term average at about \$2,650,000 starting in budget year 2015-16.

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, and those higher local taxes only partially replace revenue that has been withheld from us by the State over the past decade.

Figure 1. General Fund Revenues by Source, Adjusted for Inflation in 2016 equivalent dollars, 1985-2016

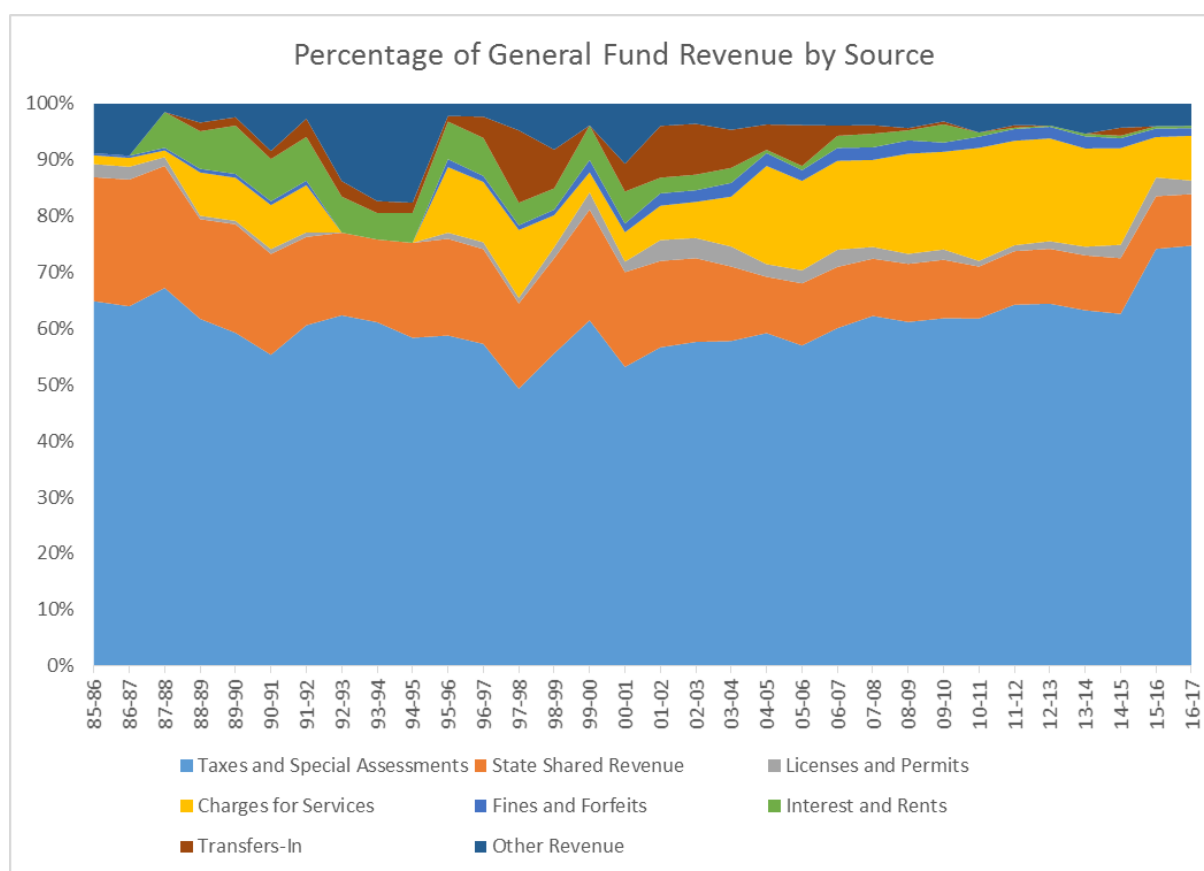


Source: Pleasant Ridge Budget Documents and BLS CPI-U data for the Detroit-Ann Arbor-Flint MSA

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.

Also notable is the increase of property taxes as a share of all City revenue has been increasing since FY97-98, and that state shared revenue to the City has been decreasing as a percentage of overall City funding despite the size of City expenditures remaining the same in real terms, highlighting the long-standing disinvestment of Michigan's State Government in its local municipalities.

Figure 2. Percentage of General Fund Revenue by Source, 1985-2016

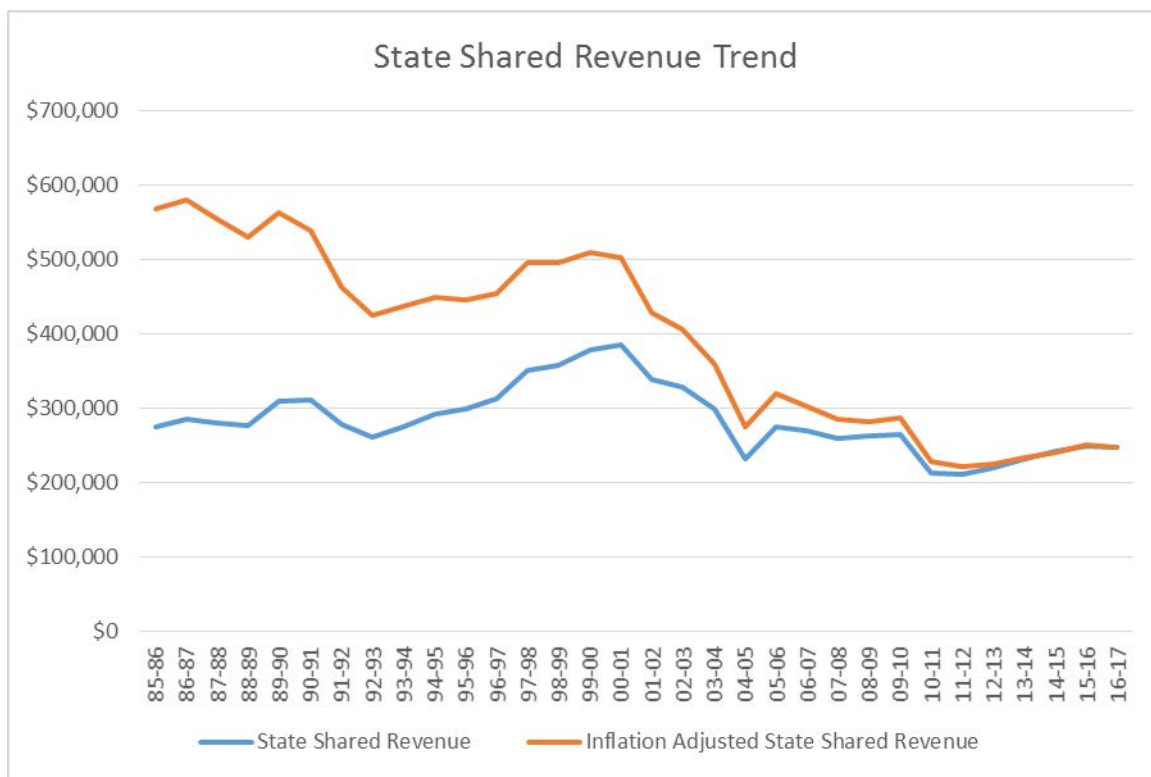


Source: Pleasant Ridge Budget Documents and BLS CPI-U data for the Detroit-Ann Arbor-Flint MSA

**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 less than \$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. Had the State fulfilled its constitutional and statutory obligation to continue to fund local governments, Pleasant Ridge would be able to reduce local property taxes by up to 3 mills a year; to invest in pressing issues such as our underfunded pension, public infrastructure; or some combination thereof.

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



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

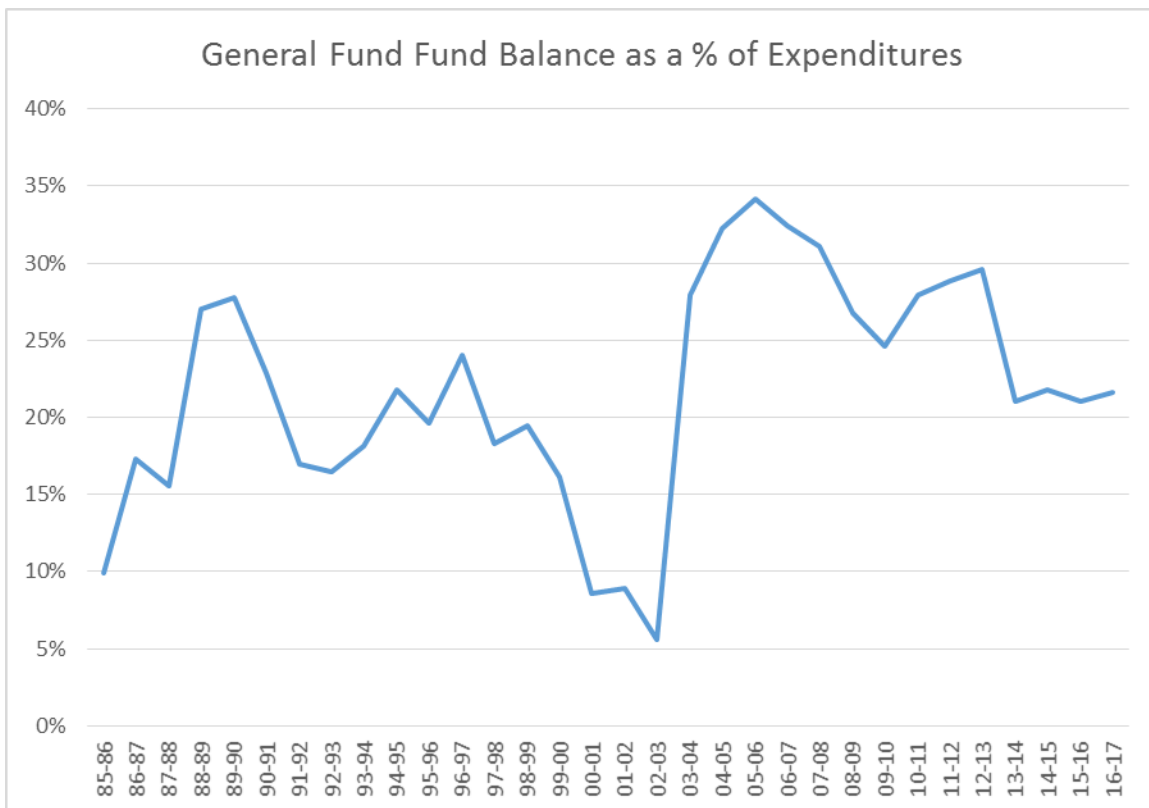
**General Fund Fund Balance Trends.** The Government Finance Officers Association (GFOA) recommends that local governments maintain a minimum of two-months' worth of expenses, or 16.66%, in unrestricted fund balance. It is further recommended that a small unit of government like Pleasant Ridge maintain 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. Accordingly, it is the stated policy goal of the City to maintain a general fund balance equal to 25-30% of general fund expenditures.

Figure 4 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 2016-17 budget proposes a modest increase in fund balance, however, there is little margin as the City continues to reinvest in maintenance items that were deferred during the recession when revenues declined.

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.

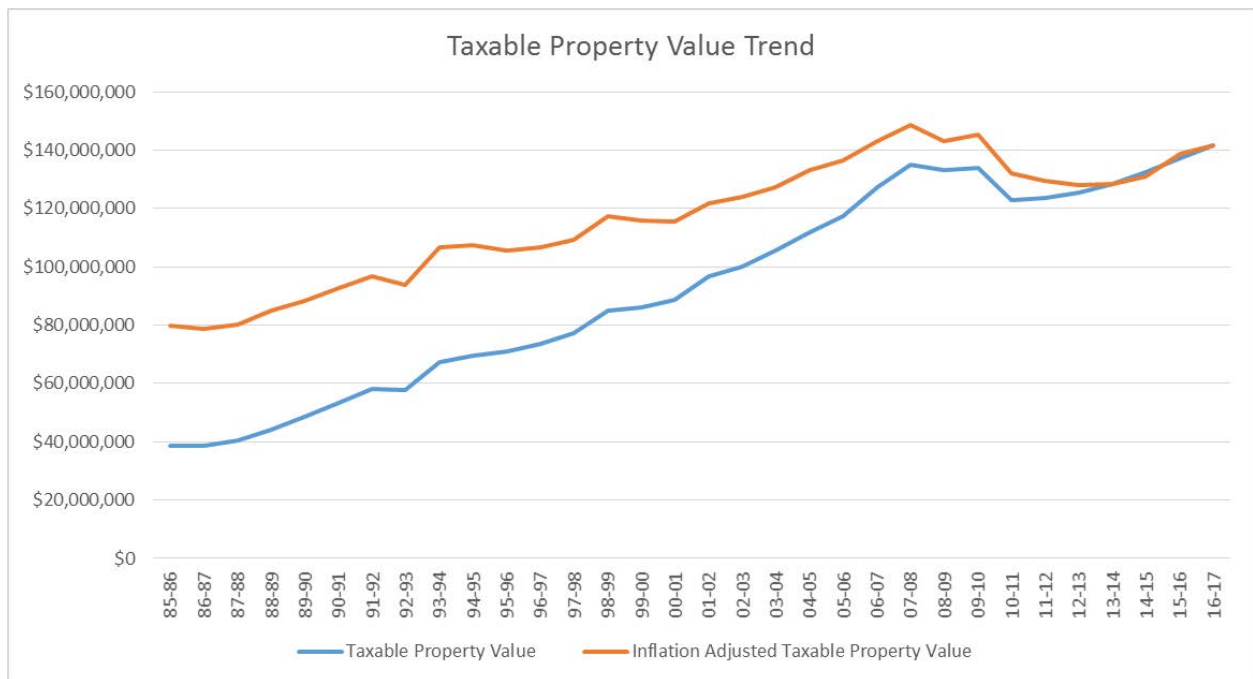
*Figure 4. General Fund Fund Balance as a Percentage of Expenditures, 1985-Present*





**Property Value Trends.** The following Figure 5 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 taxable value levels last seen in 2006, and inflation-adjusted taxable values are still below the 2007-2009 period, meaning that the City's tax base in real terms still has not fully recovered from the 2008-2009 economic downturn.

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



### **3. City Commission Goals and Objectives**

Following are the City Commission's 2016-2017 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.
- (5) Preserve and enhance Neighborhood Watch program.

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.
- (6) Work with local transit authorities to improve existing bus stops.

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 inform and engage residents.
- (2) When more than one feasible choice exists for issues of major consequence, consult or collaborate with residents prior to making decisions.
- (3) Encourage, support, and recognize volunteers and community members who do good work in the community.
- (4) 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.
- (5) 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. 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.<sup>1</sup>

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<sup>1</sup> 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 2006 to present.

The 2016-2017 total City millage rates are reduced by 0.5991 mills compared to last year due to Headlee rollback. While the City experienced robust home sales and strong growth in sales prices, Headlee limits the City to a total tax revenue growth rate of 0.3%, requiring a significant rollback in local tax rates. This 0.5991 mill reduction will reduce local taxes by \$69 per year per household, on average.

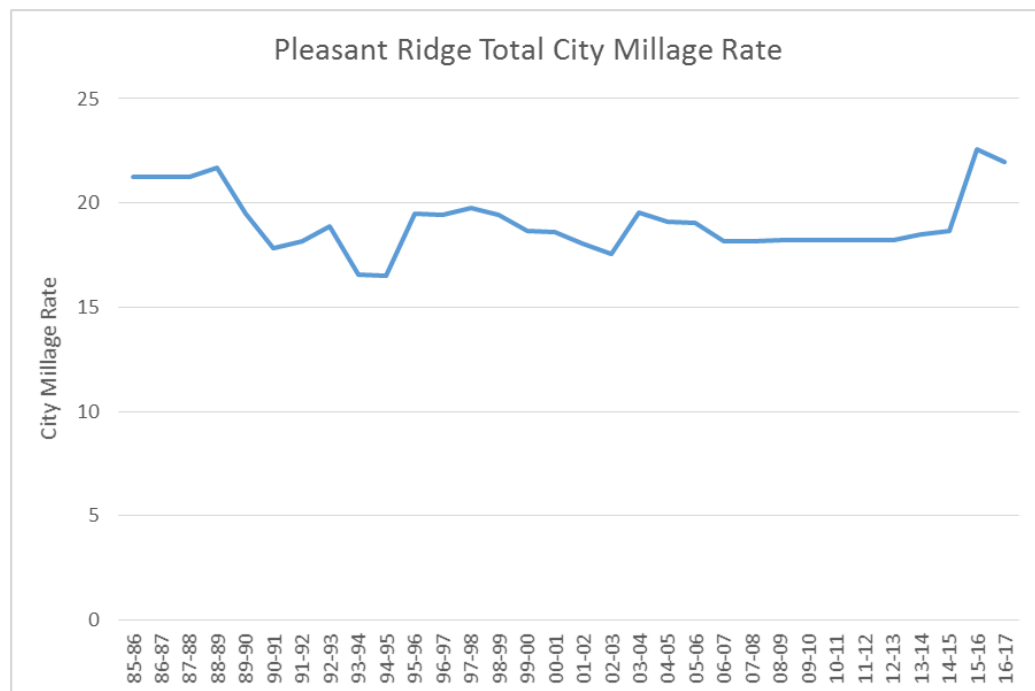
The community promotion millage authorized by PA 359 of 1925 (MCL 123.881) may generate up to \$50,000 annually. The 0.3481 mill levy will generate about \$49,000 for the City. The revenues will be used to pay for community publications, website maintenance, and the development of a new City website to replace our current one which is functionally obsolete.

Table 1. Pleasant Ridge Property Tax Millage Components, 2006 to Present

	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17
General Operating - Charter	11.5519	11.4248	11.4248	11.4248	11.4248	11.4248	11.4248	11.4248	11.3094	11.1363	10.8434
General Operating (2015)										2.8556	2.7805
Infrastructure (2015)	2.4393	2.4124	2.4124	2.4124	2.4124	2.4124	2.4124	2.4124	2.3880	2.9242	2.8473
Community Promotion										0.2704	0.3481
Parks Improvement (2015)										0.7385	0.7191
Rubbish	1.7325	1.7134	1.7134	1.7134	1.7134	1.7134	1.7134	1.7134	1.6960	1.6700	1.6261
Pool Operations (2003)	1.2864	1.2722	1.2722	1.2722	1.2722	1.2722	1.2722	1.2722	1.2593	1.2400	1.2074
Library (2014)	0.3439	0.3200	0.3700	0.4100	0.3700	0.3700	0.3700	0.3700	0.4949	0.3865	0.3763
Debt (2003)	0.8285	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.3000	1.5000	1.3380	1.2123
<b>Total Millage</b>	<b>18.1825</b>	<b>18.1428</b>	<b>18.1928</b>	<b>18.2328</b>	<b>18.1928</b>	<b>18.1928</b>	<b>18.1928</b>	<b>18.4928</b>	<b>18.6476</b>	<b>22.5595</b>	<b>21.9604</b>

The following Figure 6 shows the long term total Pleasant Ridge city millage rate trend from 1985 to present.

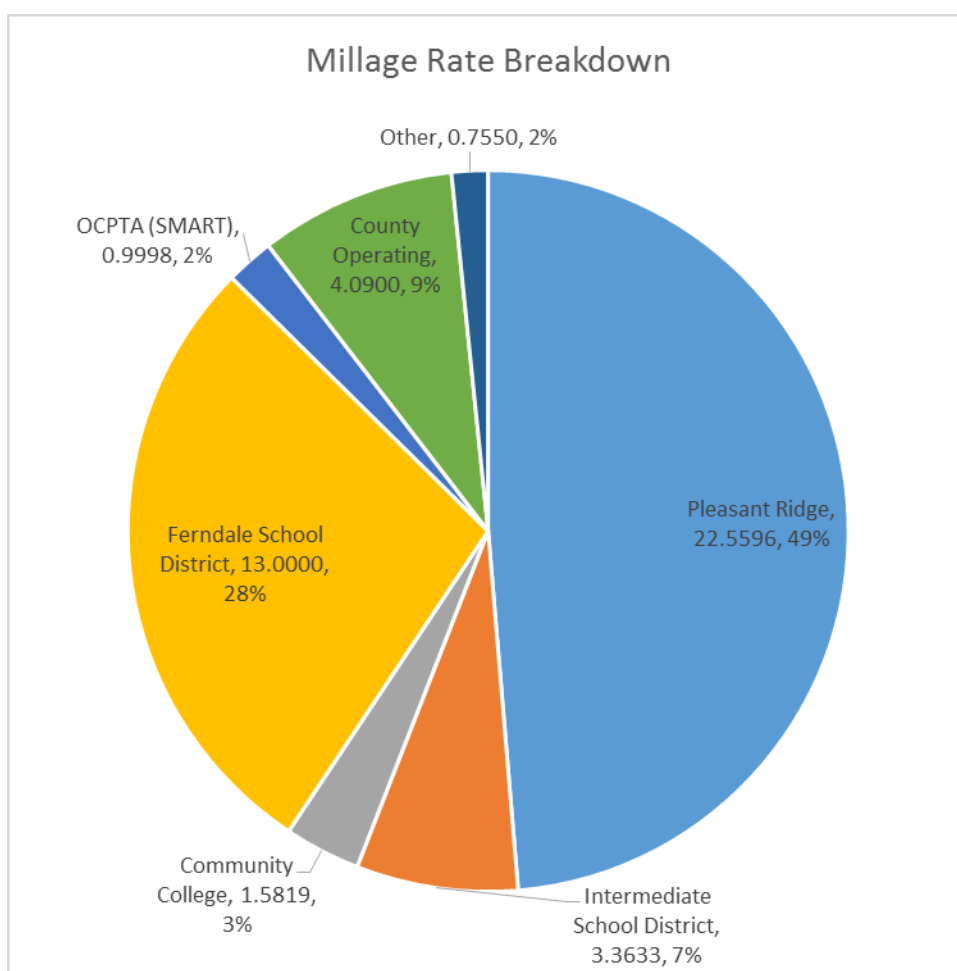
Figure 6. Total City Millage Rate (Homestead), 1985-Present



**Total Homestead Millage Rate Breakdown.** The total homestead property tax rate for a property owner in Pleasant Ridge in 2015-2016 was 46.3496 mills. Of every tax dollar paid by residents, 49% goes to the City, 28% goes to the public school district, and the remaining 23% goes to the County and other regional entities including SMART, the intermediate school district, community colleges, Oakland County parks, Metro Parks, the Zoo, and the Detroit Institute of Arts.

The following Figure 7 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, 2015-16*





## 7. Personnel

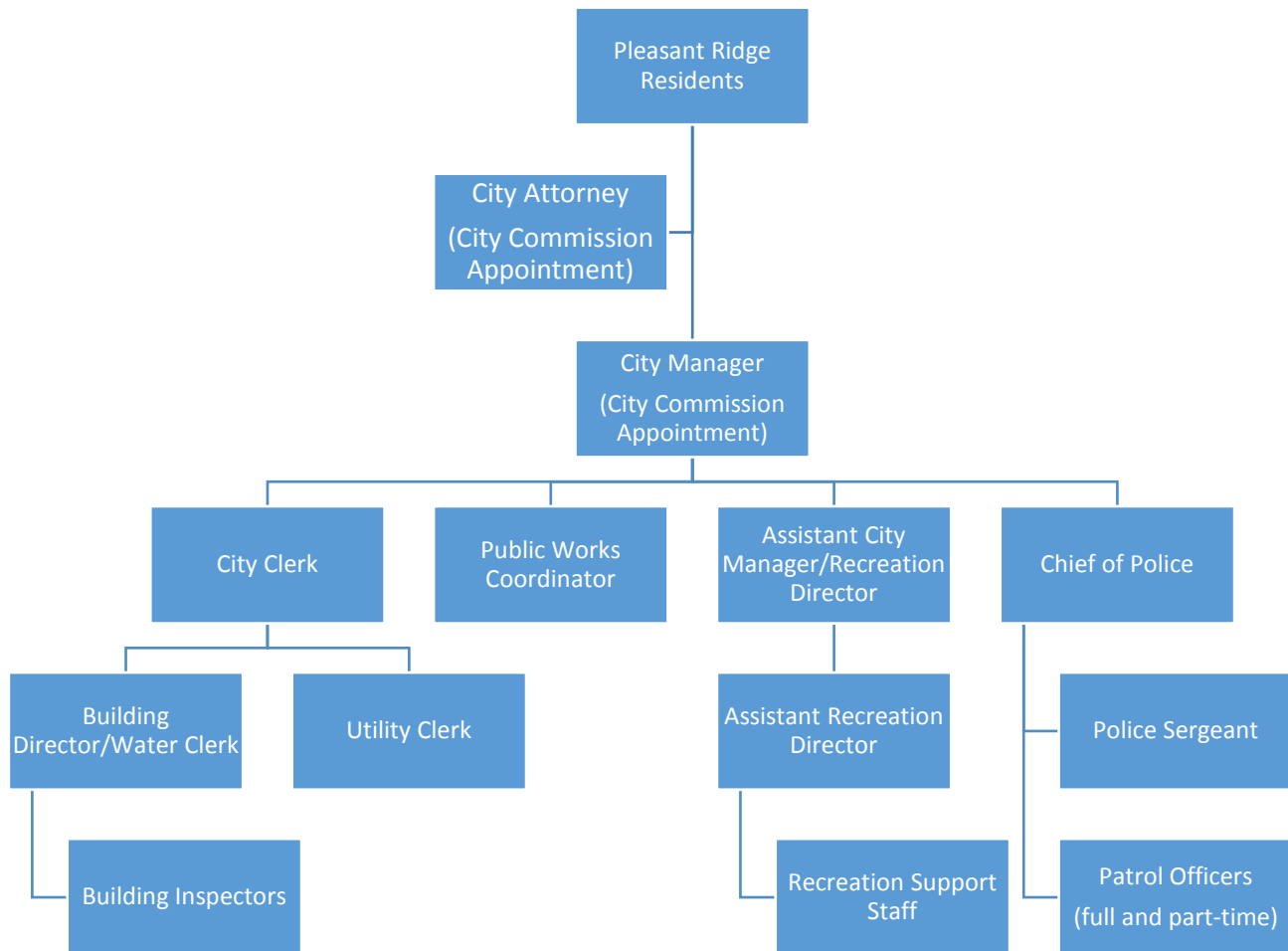
The City of Pleasant Ridge is a service-oriented organization with a large percentage of expenditures associated with staff salaries and related costs. In addition to part-time and full-time non-union employees, there is one bargaining unit - the Pleasant Ridge Police Officers Association, represented 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 increase by one full-time position from FY2015-2016 to FY2016-2017. The budget includes a new public works manager position which is as yet unfilled. This position would bring back in-house some of the currently-outsourced public works department functions. This position would be responsible for managing the remaining outsourced public works contracts. The net result of bringing this position in-house is expected to be cost-neutral for the City while providing a higher level of service for residents.

Position	Status	FY14-15	FY15-16	FY16-17
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	0.00	0.00	0.00
Public Works Manager	Full-Time	0.00	0.00	1.00
Utility/Building Clerk	Full-Time	1.00	1.00	1.00
Solid Waste Clerk	Part-Time	0.33	0.33	0.33
City Hall Total		3.33	3.33	4.33
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	1.00	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		5.73	5.73	5.73
Full Time Positions		11.00	11.00	12.00
Part Time Positions (FTE)		4.87	4.87	4.87
All Departments		15.87	15.87	16.87

## Organization Chart



Not shown in the organization chart are the Charter-established positions of City Treasurer and City Assessor. These positions are outsourced by the City to Plante Moran (City Treasurer) and Oakland County Equalization (Assessor). The organization chart shows a currently unfilled Public Works Coordinator who would fulfill the role of the Public Works Director as established by City Charter. If filled, this position would manage and perform the day-to-day responsibilities of the public works department and oversee the City's contractors who provide supplemental public works services.

## C. General Fund

### 101. 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. The FY2016-17 budget includes revenues of \$2,687,562 and expenditures of \$2,675,952, with a projected fund balance increase of \$11,610 resulting in a fund balance percentage of 20.85%.

REVENUES						
SOURCE	Actual 2013-14	Actual 2014-15	Amended 2015-16	Approved 2016-17	Projected 2017-18	Projected 2018-19
Taxes and special assessments	1,510,071	1,542,534	1,997,350	2,009,345	2,028,708	2,048,266
Licenses and Permits	69,560	61,581	87,690	65,050	65,050	65,050
Federal and State Grants	5,569	7,979	6,000	6,000	6,000	6,000
State Shared Revenue	234,957	240,814	248,000	246,232	246,232	246,232
Charges for Services	445,529	423,505	190,580	213,635	214,720	215,765
Fines and Forfeits	39,071	40,515	40,000	37,000	37,000	37,000
Interest and Rents	14,782	7,730	10,500	10,500	10,500	10,500
Other revenue	121,381	161,883	145,800	99,800	99,800	99,800
Transfers-In	0	4,896	0	0	0	0
<b>REVENUE TOTAL</b>	<b>2,441,920</b>	<b>2,491,437</b>	<b>2,725,920</b>	<b>2,687,562</b>	<b>2,708,010</b>	<b>2,728,612</b>
EXPENDITURES						
SOURCE	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
Mayor and Commission	33,028	14,897	27,550	21,550	21,550	21,550
City Manager	129,668	126,756	127,801	135,802	136,980	138,170
Elections	4,903	11,015	11,363	15,363	11,363	11,363
City Attorney	44,663	49,490	56,750	46,750	46,750	46,750
City Clerk	107,903	116,649	109,614	107,559	108,973	110,427
Information Technology	15,040	6,660	76,870	65,600	53,600	53,600
General Government	187,532	154,056	135,350	139,350	139,350	139,350
Cable TV	1,478	5,401	5,750	5,750	5,750	5,750
City Treasurer	92,116	86,433	88,800	88,500	89,152	89,811
Assessment	20,949	21,605	21,600	21,900	21,900	21,900
Police Services	841,777	785,101	781,985	821,839	810,609	824,808
Fire/Rescue	250,000	254,000	258,000	258,000	260,580	263,186
Building Department	24,658	37,297	63,555	63,725	63,843	63,961
Planning Commission	72,347	13,121	0	0	0	0
Public Works	150,179	125,886	188,000	178,000	183,000	183,000
Street Lighting	45,993	52,798	35,400	35,400	37,200	37,200
Recreation	400,871	363,897	418,879	366,864	383,629	385,438
Retirement Services	168,237	235,372	248,600	267,000	279,500	284,500
Transfers Out	709	1,994	70,000	37,000	30,000	30,000
<b>EXPENDITURES TOTAL</b>	<b>2,592,051</b>	<b>2,462,428</b>	<b>2,725,867</b>	<b>2,675,952</b>	<b>2,683,728</b>	<b>2,710,763</b>
Revenue over (under) expenditures	(150,131)	29,009	53	11,610	24,282	17,849
Fund Balance, beginning of the year	650,230	500,104	532,257	532,310	543,920	568,202
Fund Balance adjustments		3,144				
Fund Balance, end of the year	500,099	532,257	532,310	543,920	568,202	586,051
General Fund Balance %	19.29%	21.62%	19.53%	20.33%	21.17%	21.62%

## 101. General Fund 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 property tax revenue is projected remain flat during Fiscal Year 2016-2017 over the budgeted Fiscal Year 2015-2016 revenue. This small increase is due to an allowed growth in tax revenue of just 0.3% by the Headlee rollback factor as calculated by the state. Projected property tax revenue growth in future years is estimated at 1.0% annually.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>GENERAL FUND REVENUE DETAIL</b>							
<b>Taxes and Special Assessments</b>							
101-000-401.000	Property Taxes - Operating	1,465,103	1,888,350	1,871,285	1,888,103	1,906,984	1,926,054
101-000-401.500	Property Taxes - Community Promo	0	36,000	36,260	48,242	48,724	49,212
101-000-410.500	Delinquent Tax Collection	19	0	1,286	0	0	0
101-000-445.000	Interest on Taxes	18,525	15,000	23,642	15,000	15,000	15,000
101-000-447.000	Property Tax Admin Fee	58,887	58,000	66,096	58,000	58,000	58,000
	<i>Total taxes and special assessments</i>	<i>1,542,534</i>	<i>1,997,350</i>	<i>1,998,569</i>	<i>2,009,345</i>	<i>2,028,708</i>	<i>2,048,266</i>
<b>Licenses and Permits</b>							
101-000-476.000	Landlord Licenses	1,200	5,800	300	1,200	1,200	1,200
101-000-477.000	Electrical Permits	7,530	9,240	6,915	5,000	5,000	5,000
101-000-478.000	Building Permits	43,725	58,800	59,985	45,000	45,000	45,000
101-000-479.000	Plmb.Htg.Refrig.Permits	11,835	12,600	11,715	12,600	12,600	12,600
101-000-480.000	Liquor License Fee Revenue	756	750	949	750	750	750
101-000-485.000	Dog Licenses	(3,465)	500	624	500	500	500
	<i>Total licenses and permits</i>	<i>61,581</i>	<i>87,690</i>	<i>80,488</i>	<i>65,050</i>	<i>65,050</i>	<i>65,050</i>
<b>Federal and State Grants</b>							
101-000-530.000	C.D.B.G.	7,400	5,000	4,699	5,000	5,000	5,000
101-000-540.000	State Grant	0	0	6,580	0	0	0
101-000-544.000	302 Training Funds	579	1,000	618	1,000	1,000	1,000
	<i>Total federal and state grants</i>	<i>7,979</i>	<i>6,000</i>	<i>11,897</i>	<i>6,000</i>	<i>6,000</i>	<i>6,000</i>
<b>State Shared Revenue</b>							
101-000-573.000	Local Community Stabilization Share	0	0	181	0	0	0
101-000-576.500	Sales Taxes - Statutory	46,232	46,000	30,820	46,232	46,232	46,232
101-000-576.750	Sales Taxes - Constitutional	194,582	202,000	125,995	200,000	200,000	200,000
	<i>Total state shared revenue</i>	<i>240,814</i>	<i>248,000</i>	<i>156,996</i>	<i>246,232</i>	<i>246,232</i>	<i>246,232</i>
<b>Charges for Services</b>							
101-000-607.000	NSF Fees	300	500	420	500	500	500
101-000-608.000	Registration Fees	3,665	3,100	3,608	3,100	3,100	3,100
101-000-609.000	Administrative Fees	9,305	7,000	5,538	7,000	7,000	7,000
101-000-627.000	Administrative Charges	376,900	100,680	100,680	101,700	102,659	103,577
101-000-627.100	Charges for Services - personnel	0	11,500	5,750	12,555	12,681	12,807
101-000-627.200	Charges for Services - IT	0	28,600	28,600	49,580	49,580	49,580
101-000-635.000	Copying Charges	515	1,200	403	1,200	1,200	1,200
101-000-641.100	Election Reimbursement	0	0	3,611	0	0	0
101-000-641.200	Spraying Reimbursement	257	0	0	0	0	0

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
101-000-641.300	Tree Planting Reimbursement	0	0	2,609	0	0	0
101-000-651.000	Use & Admission Fees	1,048	2,000	1,555	2,000	2,000	2,000
101-000-651.208	Admission - Dog Park	0	6,000	3,018	6,000	6,000	6,000
101-000-653.000	Registration Program Fees	31,515	30,000	21,137	30,000	30,000	30,000
<i>Total charges for services:</i>		<i>423,505</i>	<i>190,580</i>	<i>176,929</i>	<i>213,635</i>	<i>214,720</i>	<i>215,765</i>
<b>Fines and Forfeits</b>							
101-000-656.000	Municipal Fines	4,085	3,000	2,100	3,000	3,000	3,000
101-000-657.000	District Court Fines	36,430	37,000	28,707	34,000	34,000	34,000
<i>Total fines and forfeits:</i>		<i>40,515</i>	<i>40,000</i>	<i>30,807</i>	<i>37,000</i>	<i>37,000</i>	<i>37,000</i>
<b>Interest and Rents</b>							
101-000-665.000	Interest Income	4,140	6,000	3,498	6,000	6,000	6,000
101-000-667.000	4 Ridge Rental	3,590	4,500	6,975	4,500	4,500	4,500
<i>Total interest and rents:</i>		<i>7,730</i>	<i>10,500</i>	<i>10,473</i>	<i>10,500</i>	<i>10,500</i>	<i>10,500</i>
<b>Other Revenue</b>							
101-000-670.000	Cable Franchise Fee	52,481	65,000	69,600	65,000	65,000	65,000
101-000-671.000	Miscellaneous Other Revenues	7,331	5,000	23,999	5,000	5,000	5,000
101-000-674.000	Zoning Board of Appeal Fees	0	300	0	300	300	300
101-000-675.000	Contributions & Donations	5,000	5,000	5,821	5,000	5,000	5,000
101-000-679.000	Refunds & Rebates	13,655	53,000	7,446	23,000	23,000	23,000
101-000-679.300	R&R-Public Safety	3,880	0	5,505	0	0	0
101-000-696.000	Bond & Insurance Recoveries	79,536	1,500	1,000	1,500	1,500	1,500
<i>Total other revenue:</i>		<i>161,883</i>	<i>129,800</i>	<i>113,371</i>	<i>99,800</i>	<i>99,800</i>	<i>99,800</i>
<b>Transfers-In</b>							
101-000-699.208	Transfer In- Dog Park	4,896	0	0	0	0	0
<i>Total transfers-in:</i>		<i>4,896</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>TOTAL REVENUES</b>		<b>2,491,437</b>	<b>2,709,920</b>	<b>2,579,530</b>	<b>2,687,562</b>	<b>2,708,010</b>	<b>2,728,612</b>

**\*District Court Fines and Funding Note:**

The 45<sup>th</sup> District Court serves four political subdivisions: The cities of Oak Park, Huntington Woods, and Pleasant Ridge, and Royal Oak Township. As such, the 45<sup>th</sup> 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 43<sup>rd</sup> 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 46<sup>th</sup> District Court comprised of Southfield, Beverly Hills, Bingham Farms, Franklin, and 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 47<sup>th</sup> 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 45<sup>th</sup> District Court since its creation by contributing two-thirds of fines and costs associated with tickets originating in Pleasant Ridge to the City of Oak Park as the district control/funding unit. The proposed Pleasant Ridge fiscal year 2016-2017 budget continues to fund the court in this manner. The budgeted revenue line of \$34,000 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 (\$68,000) going to Oak Park for court funding purposes.

## 101. General Fund Expenditures

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Department 101 - Mayor and Commission</b>							
101-101-715.000	Worker's Compensation	65	50	27	50	50	50
101-101-955.000	Miscellaneous Expenses	11,347	20,000	2,389	14,000	14,000	14,000
101-101-956.000	Meetings, Conferences, Workshop	610	2,000	108	2,000	2,000	2,000
101-101-958.000	Memberships & Dues	2,875	5,500	2,635	5,500	5,500	5,500
<i>Totals for Department 101 - Mayor and Commission</i>		<i>14,897</i>	<i>27,550</i>	<i>5,159</i>	<i>21,550</i>	<i>21,550</i>	<i>21,550</i>
<b>Department 172 - City Manager</b>							
101-172-702.000	Administration Wages	85,043	88,000	77,946	91,910	92,829	93,757
101-172-702.250	Comp Time Payoff & Shut Down	1,088	0	0	0	0	0
101-172-711.000	Social Security & Medicare	7,288	7,154	6,631	7,505	7,580	7,656
101-172-712.000	Hospitalization/Dental/Vision	8,572	4,800	4,397	6,150	6,150	6,150
101-172-712.001	Employee Contribution-Medical Insurance	(416)	0	0	0	0	0
101-172-713.000	Life Insurance	1,065	1,042	1,017	1,042	1,042	1,042
101-172-714.000	Retirement	13,733	16,000	0	0	0	0
101-172-714.500	Retirement DC - Employer	0	0	17,071	18,390	18,574	18,760
101-172-715.000	Worker's Compensation	80	55	33	55	55	55
101-172-716.000	Unemployment Compensation	41	500	22	500	500	500
101-172-720.000	Tuition, Training, Education	1,500	750	79	750	750	750
101-172-727.000	Office Supplies	631	0	0	0	0	0
101-172-728.000	Postage	50	0	0	0	0	0
101-172-731.000	Operating Supplies	406	0	95	0	0	0
101-172-790.000	Books & Periodicals	56	500	312	500	500	500
101-172-862.000	Automobile Allowance	6,000	6,000	5,000	6,000	6,000	6,000
101-172-956.000	Meetings, Conferences, Workshop	548	1,500	796	1,500	1,500	1,500
101-172-958.000	Memberships & Dues	1,071	1,500	856	1,500	1,500	1,500
<i>Totals for Department 172 - City Manager</i>		<i>126,756</i>	<i>127,801</i>	<i>114,255</i>	<i>135,802</i>	<i>136,980</i>	<i>138,170</i>
<b>Department 191 - Elections</b>							
101-191-704.000	Part-Time Salaries	5,657	4,600	3,516	4,600	4,600	4,600
101-191-711.000	Social Security & Medicare	0	352	0	352	352	352
101-191-715.000	Worker's Compensation	17	11	7	11	11	11
101-191-728.000	Postage	255	400	100	400	400	400
101-191-731.000	Operating Supplies	3,804	4,000	1,838	8,000	4,000	4,000
101-191-809.000	Contractual Services	1,282	2,000	1,720	2,000	2,000	2,000
<i>Totals for Department 191 - Elections</i>		<i>11,015</i>	<i>11,363</i>	<i>7,181</i>	<i>15,363</i>	<i>11,363</i>	<i>11,363</i>
<b>Department 210 - City Attorney</b>							
101-210-815.000	City Attorney Services	46,552	50,000	26,628	40,000	40,000	40,000
101-210-815.250	Court Prosecutions	2,938	6,750	7,938	6,750	6,750	6,750
<i>Totals for Department 210 - City Attorney</i>		<i>49,490</i>	<i>56,750</i>	<i>34,566</i>	<i>46,750</i>	<i>46,750</i>	<i>46,750</i>
<b>Department 215 - City Clerk</b>							
101-215-702.000	Administration Wages	69,928	66,250	63,449	69,539	70,234	70,937
101-215-711.000	Social Security & Medicare	5,343	5,267	4,720	5,320	5,373	5,427
101-215-712.000	Hospitalization/Dental/Vision	26,721	25,152	15,259	19,200	19,200	19,200
101-215-712.001	Employee Contribution-Medical Insurance	(2,566)	(2,515)	(1,700)	(1,920)	(1,920)	(1,920)
101-215-713.000	Life Insurance	186	195	171	195	195	195
101-215-714.000	Retirement	12,156	13,340	8,845	13,300	13,965	14,663
101-215-715.000	Worker's Compensation	187	125	77	125	125	125

C. General Fund  
101. General Fund Expenditures

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
101-215-716.000	Unemployment Compensation	28	100	15	100	100	100
101-215-728.000	Postage	33	0	0	0	0	0
101-215-731.000	Operating Supplies	1,375	0	1,125	0	0	0
101-215-861.000	Mileage Allowance	0	150	289	150	150	150
101-215-955.000	Miscellaneous Expenses	0	100	64	100	100	100
101-215-956.000	Meetings,Conferences,Workshop	195	1,000	669	1,000	1,000	1,000
101-215-958.000	Memberships & Dues	255	450	265	450	450	450
101-215-970.000	Capital Outlay	2,808	0	0	0	0	0
<i>Totals for Department 215 - City Clerk</i>		<i>116,649</i>	<i>109,614</i>	<i>93,248</i>	<i>107,559</i>	<i>108,973</i>	<i>110,427</i>
<b>Department 228 - Information Technology</b>							
101-228-809.000	Contractual Services	6,644	12,000	7,876	24,000	12,000	12,000
101-228-851.000	Communications	0	42,600	21,961	26,500	26,500	26,500
101-228-928.000	Software Maintenance	16	3,420	4,254	5,000	5,000	5,000
101-228-970.000	Capital Outlay	0	12,750	2,201	4,000	4,000	4,000
101-228-983.000	Leased Assets	0	6,100	5,921	6,100	6,100	6,100
<i>Totals for Department 228 - Information Technology</i>		<i>6,660</i>	<i>76,870</i>	<i>42,213</i>	<i>65,600</i>	<i>53,600</i>	<i>53,600</i>
<b>Department 248 - General Government</b>							
101-248-727.000	Office Supplies	11,549	16,000	5,110	12,500	12,500	12,500
101-248-728.000	Postage	2,704	4,450	1,580	4,450	4,450	4,450
101-248-731.000	Operating Supplies	4,859	8,100	4,847	8,100	8,100	8,100
101-248-734.000	Building Maintenance Supplies	28	200	0	200	200	200
101-248-803.000	Janitorial Contract	2,338	3,000	2,812	3,000	3,000	3,000
101-248-809.000	Contractual Services	11,915	8,500	2,444	8,500	8,500	8,500
101-248-809.002	Payroll Administration	8,919	8,500	9,201	8,500	8,500	8,500
101-248-809.600	Contract Svcs - Flag	0	300	0	300	300	300
101-248-851.000	Communications	15,823	0	576	0	0	0
101-248-880.000	Community Promotion	3,472	3,300	320	3,300	3,300	3,300
101-248-900.000	Printing & Publishing	12,941	10,500	7,455	10,500	10,500	10,500
101-248-910.000	Insurance & Bonds	48,509	48,500	53,113	54,000	54,000	54,000
101-248-920.000	Public Utilities	17,877	18,000	17,079	18,000	18,000	18,000
101-248-929.000	Maintenance & Repair-Equipmen	170	0	35	0	0	0
101-248-931.000	Maintenance & Repair-Bldgs	6,400	5,500	9,437	7,500	7,500	7,500
101-248-955.000	Miscellaneous Expenses	1,021	500	1,460	500	500	500
101-248-983.000	Leased Assets	5,531	0	0	0	0	0
<i>Totals for Department 248 - General Government</i>		<i>154,056</i>	<i>135,350</i>	<i>115,469</i>	<i>139,350</i>	<i>139,350</i>	<i>139,350</i>
<b>Department 249 - Cable TV</b>							
101-249-715.000	Worker's Compensation	12	0	5	0	0	0
101-249-731.000	Operating Supplies	2,799	1,500	1,017	1,500	1,500	1,500
101-249-809.000	Contractual Services	1,400	3,000	200	3,000	3,000	3,000
101-249-958.000	Memberships & Dues	1,190	1,250	0	1,250	1,250	1,250
<i>Totals for Department 249 - Cable TV</i>		<i>5,401</i>	<i>5,750</i>	<i>1,222</i>	<i>5,750</i>	<i>5,750</i>	<i>5,750</i>
<b>Department 253 - City Treasurer</b>							
101-253-715.000	Worker's Compensation	59	0	0	0	0	0
101-253-728.000	Postage	358	0	0	0	0	0
101-253-790.000	Books & Periodicals	0	500	0	0	0	0
101-253-801.000	Audit Contract	17,500	18,000	17,500	18,000	18,000	18,000
101-253-809.001	Accounting Services	62,539	65,000	54,140	65,200	65,852	66,511
101-253-890.000	Service Charges	3,572	5,000	3,666	5,000	5,000	5,000
101-253-905.000	Printing Checks	0	0	287	0	0	0



Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
101-253-928.000	Software Maintenance	2,192	0	395	0	0	0
101-253-954.000	Overage/Shortage	0	50	57	50	50	50
101-253-955.000	Miscellaneous Expenses	(6)	0	0	0	0	0
101-253-960.100	Credit Card Service Charge	219	250	80	250	250	250
<i>Totals for Department 253 - City Treasurer</i>		<i>86,433</i>	<i>88,800</i>	<i>76,125</i>	<i>88,500</i>	<i>89,152</i>	<i>89,811</i>
<b>Department 254 - Assessment</b>							
101-254-702.000	Administration Wages	300	500	300	500	500	500
101-254-711.000	Social Security & Medicare	23	50	23	50	50	50
101-254-804.000	County Assessor Fees	18,757	19,000	0	19,300	19,300	19,300
101-254-901.000	Printing Tax Bills	2,525	2,000	1,251	2,000	2,000	2,000
101-254-956.000	Meetings,Conferences,Workshop	0	50	22	50	50	50
<i>Totals for Department 254 - Assessment</i>		<i>21,605</i>	<i>21,600</i>	<i>1,596</i>	<i>21,900</i>	<i>21,900</i>	<i>21,900</i>
<b>Department 301 - Police Services</b>							
101-301-702.000	Administration Wages	57,868	73,450	60,388	74,180	74,922	75,671
101-301-702.250	Comp Time Payoff & Shut Down	802	0	1,592	25,000	0	0
101-301-703.000	Overtime	15,784	15,000	15,219	16,500	16,500	16,500
101-301-704.000	Part-Time Salaries	51,065	30,000	34,045	34,000	34,000	34,000
101-301-705.000	Regular Wages-Full time	274,961	289,000	247,940	300,000	306,000	312,120
101-301-708.000	Crossng Guard Wages	3,500	3,620	2,000	3,620	3,620	3,620
101-301-711.000	Social Security & Medicare	18,699	10,171	16,813	10,690	10,690	10,690
101-301-712.000	Hospitalization/Dental/Vision	108,685	125,760	81,445	125,760	125,760	125,760
101-301-712.001	Employee Contribution-Medical Insurance	(9,731)	(12,576)	(8,496)	(12,576)	(12,576)	(12,576)
101-301-713.000	Life Insurance	992	1,150	1,023	1,150	1,150	1,150
101-301-714.000	Retirement	115,626	114,005	82,075	121,230	127,292	133,656
101-301-714.001	Employee Cont-Retirement	(8,721)	(9,745)	(8,414)	(9,900)	(10,098)	(10,300)
101-301-714.500	Retirement DC - Employer	0	0	2,572	3,000	3,000	3,000
101-301-715.000	Worker's Compensation	8,889	6,000	3,646	6,000	6,000	6,000
101-301-716.000	Unemployment Compensation	151	200	79	200	200	200
101-301-717.000	Longevity	1,764	0	900	0	0	0
101-301-718.000	Uniform Allowance	2,753	1,725	1,728	1,725	1,725	1,725
101-301-718.100	Uniform Cleaning Allowance	2,375	2,850	2,850	2,850	2,850	2,850
101-301-718.200	Firearm Allowance	0	1,725	(3,242)	0	0	0
101-301-720.000	Tuition,Training,Education	1,065	7,000	4,726	3,000	3,000	3,000
101-301-720.500	302 Training Funds	0	1,000	340	1,000	1,000	1,000
101-301-727.000	Office Supplies	932	2,000	1,286	2,000	2,000	2,000
101-301-728.000	Postage	137	250	0	250	250	250
101-301-731.000	Operating Supplies	14,146	14,000	29,789	14,000	15,000	16,000
101-301-751.000	Gas & Oil	16,681	20,000	9,217	16,500	16,665	16,832
101-301-803.000	Janitorial Contract	3,506	3,500	3,214	3,500	3,500	3,500
101-301-809.000	Contractual Services	975	1,000	5,275	1,000	1,000	1,000
101-301-809.200	CLEMIS/LEIN Services	9,008	8,500	7,418	8,500	8,500	8,500
101-301-809.911	Dispatch Contract	40,420	40,200	33,496	40,200	40,200	40,200
101-301-827.200	Charges for Services - IT	0	4,500	4,500	5,260	5,260	5,260
101-301-851.000	Communications	3,324	0	0	0	0	0
101-301-852.000	Radio Maintenance	1,009	0	27	0	0	0
101-301-929.000	Maintenance & Repair-Equipmen	460	1,500	677	1,500	1,500	1,500
101-301-930.000	Maintenance & Repair-Vehicles	17,068	16,000	8,098	8,500	8,500	8,500
101-301-955.000	Miscellaneous Expenses	278	500	0	500	500	500
101-301-956.000	Meetings,Conferences,Workshop	81	1,000	896	1,000	1,000	1,000
101-301-958.000	Memberships & Dues	245	500	215	500	500	500
101-301-970.000	Capital Outlay	29,419	7,500	6,339	10,500	10,500	10,500

C. General Fund  
101. General Fund Expenditures

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
101-301-995.100	INTR:Debt - Govt'l	885	700	679	700	700	700
	<i>Totals for Department 301 - Police Services</i>	<i>785,101</i>	<i>781,985</i>	<i>650,355</i>	<i>821,839</i>	<i>810,609</i>	<i>824,808</i>
<b>Department 339 - Fire/Rescue</b>							
101-339-802.000	Fire Services Contract	254,000	258,000	213,817	258,000	260,580	263,186
	<i>Totals for Department 339 - Fire/Rescue</i>	<i>254,000</i>	<i>258,000</i>	<i>213,817</i>	<i>258,000</i>	<i>260,580</i>	<i>263,186</i>
<b>Department 371 - Community Development</b>							
101-371-715.000	Worker's Compensation	24	50	10	50	50	50
101-371-727.000	Office Supplies	67	0	67	0	0	0
101-371-728.000	Postage	67	0	0	0	0	0
101-371-809.000	Contractual Services	0	15,000	12,338	17,500	17,500	17,500
101-371-811.000	Electrical Inspector Fees	4,151	5,850	1,500	2,000	2,000	2,000
101-371-812.000	Mechanical Inspector Fees	4,579	6,500	4,200	6,500	6,500	6,500
101-371-813.000	Building Inspector Fees	14,400	14,400	13,350	14,400	14,400	14,400
101-371-827.100	Charges for Services - Personnel	0	11,755	5,750	11,755	11,873	11,991
101-371-827.200	Charges for Services - IT	0	9,000	9,000	10,520	10,520	10,520
101-371-955.000	Miscellaneous Expenses	5,639	1,000	495	1,000	1,000	1,000
101-371-970.000	Capital Outlay	8,370	0	0	0	0	0
	<i>Totals for Department 371 - Community Development</i>	<i>37,297</i>	<i>63,555</i>	<i>46,710</i>	<i>63,725</i>	<i>63,843</i>	<i>63,961</i>
<b>Department 400 - Planning Commission</b>							
101-400-809.000	Contractual Services	13,121	0	0	0	0	0
	<i>Totals for Department 400 - Planning Commission</i>	<i>13,121</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Department 440 - Public Works</b>							
101-440-809.000	Contractual Services	4,100	0	(3,240)	0	0	0
101-440-809.110	Contract Svcs - B&L General P	3,958	6,500	2,112	6,500	6,500	6,500
101-440-809.130	Contract Svcs - Parks	102,140	127,500	92,422	127,500	127,500	127,500
101-440-809.140	Contract Svcs - Prop & Bldg	7,336	15,000	2,950	10,000	10,000	10,000
101-440-810.000	Public Works Contract	4,698	5,000	661	5,000	5,000	5,000
101-440-955.000	Miscellaneous Expenses	3,654	4,000	2,135	4,000	4,000	4,000
101-440-970.000	Capital Outlay	0	30,000	28,564	25,000	30,000	30,000
	<i>Totals for Department 440 - Public Works</i>	<i>125,886</i>	<i>188,000</i>	<i>125,604</i>	<i>178,000</i>	<i>183,000</i>	<i>183,000</i>
<b>Department 448 - Street Lighting</b>							
101-448-921.000	StreetLighting	52,798	35,400	28,738	35,400	37,200	37,200
	<i>Totals for Department 448 - Street Lighting</i>	<i>52,798</i>	<i>35,400</i>	<i>28,738</i>	<i>35,400</i>	<i>37,200</i>	<i>37,200</i>
<b>Department 750 - Recreation</b>							
101-750-702.000	Administration Wages	111,976	108,000	98,645	110,000	111,100	112,211
101-750-704.000	Part-Time Salaries	26,122	22,000	27,573	22,000	22,000	22,000
101-750-711.000	Social Security & Medicare	8,226	9,945	9,755	9,850	9,850	9,850
101-750-712.000	Hospitalization/Dental/Vision	24,892	26,410	24,007	29,652	29,652	29,652
101-750-712.001	Employee Contribution-Medical Insurance	(2,609)	(2,641)	(2,650)	(2,964)	(2,964)	(2,964)
101-750-713.000	Life Insurance	341	336	326	336	336	336
101-750-714.000	Retirement	14,155	14,580	8,845	13,300	13,965	14,663
101-750-714.001	Employee Cont-Retirement	(871)	(851)	(202)	0	0	0
101-750-715.000	Worker's Compensation	3,175	2,100	1,302	2,100	2,100	2,100
101-750-716.000	Unemployment Compensation	38	500	20	500	500	500
101-750-720.000	Tuition,Training,Education	0	200	0	1,500	1,500	1,500
101-750-727.000	Office Supplies	4,783	3,600	2,777	3,600	3,600	3,600
101-750-728.000	Postage	439	500	0	500	500	500

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
101-750-728.500	Newsletter Delivery	1,000	1,500	840	1,500	1,500	1,500
101-750-729.000	Recreation Program Supplies	6,938	6,000	8,193	6,000	6,000	6,000
101-750-730.000	Special Program Supplies	29,110	30,000	20,532	30,000	30,000	30,000
101-750-731.000	Operating Supplies	2,557	7,500	3,233	7,500	7,500	7,500
101-750-736.000	Computer Supplies	53	0	0	0	0	0
101-750-790.000	Books & Periodicals	0	0	122	0	0	0
101-750-803.000	Janitorial Contract	8,035	8,500	7,147	8,500	8,500	8,500
101-750-803.700	Exterminator Service	656	750	328	750	750	750
101-750-809.000	Contractual Services	28,334	30,000	28,042	30,000	30,000	30,000
101-750-809.700	Alarm System	2,353	5,100	1,041	0	0	0
101-750-827.200	Charges for Services - IT	0	7,000	7,000	7,890	7,890	7,890
101-750-851.000	Communications	5,335	0	155	0	0	0
101-750-861.000	Mileage Allowance	640	700	353	700	700	700
101-750-883.000	Sports	6,000	7,000	5,004	7,000	7,000	7,000
101-750-884.000	Spring & Summer Sports	0	0	41	0	0	0
101-750-904.000	Printing Newsletter	12,199	9,000	6,181	9,000	9,000	9,000
101-750-920.000	Public Utilities	28,763	40,000	12,193	30,000	30,000	30,000
101-750-929.000	Maintenance & Repair-Equipmen	0	1,500	891	1,500	1,500	1,500
101-750-931.000	Maintenance & Repair-Bldgs	26,372	10,000	5,648	5,000	5,000	5,000
101-750-934.000	Maintenance & Repair-Parks	635	3,000	7,665	3,000	3,000	3,000
101-750-955.000	Miscellaneous Expenses	71	0	0	0	0	0
101-750-955.300	Transportation	2,566	3,500	0	0	0	0
101-750-956.000	Meetings,Conferences,Workshop	1,551	1,500	907	1,500	1,500	1,500
101-750-958.000	Memberships & Dues	845	1,650	296	1,650	1,650	1,650
101-750-970.000	Capital Outlay	9,217	60,000	12,880	25,000	40,000	40,000
<i>Totals for Department 750 - Recreation</i>		<i>363,897</i>	<i>418,879</i>	<i>299,090</i>	<i>366,864</i>	<i>383,629</i>	<i>385,438</i>
<b>Department 863 - Retirement Services</b>							
101-863-712.000	Hospitalization/Dental/Vision	171,137	185,000	179,056	188,400	188,400	188,400
101-863-712.001	Employee Contribution-Medical Insurance	(111)	(13,900)	0	(13,900)	(13,900)	(13,900)
101-863-714.000	Retirement	64,346	72,500	54,989	87,500	100,000	105,000
101-863-714.002	OPEB Contributions	0	5,000	5,000	5,000	5,000	5,000
<i>Totals for Department 863 - Retirement Services</i>		<i>235,372</i>	<i>248,600</i>	<i>239,045</i>	<i>267,000</i>	<i>279,500</i>	<i>284,500</i>
<b>Department 966 - Transfers Out</b>							
101-966-999.218	Transfers Out-Infrastructure	0	0	0	0	0	0
101-966-999.251	Transfers Out - Pool Operating	1,560	0	0	0	0	0
101-966-999.259	Transfers Out-Segregated Cap	434	0	0	0	0	0
101-966-999.401	Transfers Out- Capital Improvement Fund	0	70,000	0	37,000	30,000	30,000
<i>Totals for Department 966 - Transfers Out</i>		<i>1,994</i>	<i>70,000</i>	<i>0</i>	<i>37,000</i>	<i>30,000</i>	<i>30,000</i>
<b>TOTAL APPROPRIATIONS</b>		<b>2,462,428</b>	<b>2,725,867</b>	<b>2,094,393</b>	<b>2,675,952</b>	<b>2,683,728</b>	<b>2,710,763</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b>		29,009	53	485,137	11,610	24,282	17,849
<b>BEGINNING FUND BALANCE</b>		500,104	532,257	532,257	532,310	543,920	568,202
<b>FUND BALANCE ADJUSTMENTS</b>		3,144			0		
<b>ENDING FUND BALANCE</b>		<b>532,257</b>	<b>532,310</b>	<b>1,017,394</b>	<b>543,920</b>	<b>568,202</b>	<b>586,051</b>
		21.6%	19.5%		20.3%	21.2%	21.6%



## D. Special Revenue Funds

### 202. Major Street Fund

Fund 202 provides for the maintenance of major streets. Major activities include the maintenance and repair of traffic directional signage, pothole patching and other ongoing maintenance, street sweeping, and winter snow and ice removal.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>FUND 202 - MAJOR STREET FUND</b>							
<b>REVENUES</b>							
202-000-579.000	Gas Tax Allocation Formula	114,560	114,000	116,289	141,900	143,319	144,752
202-000-665.000	Interest Income	15	15	4	15	15	15
<b>TOTAL REVENUES</b>		<b>114,575</b>	<b>114,015</b>	<b>116,293</b>	<b>141,915</b>	<b>143,334</b>	<b>144,767</b>
<b>APPROPRIATIONS</b>							
<b>Department 463 - Street Maintenance</b>							
202-463-731.000	Operating Supplies	135	4,000	0	4,000	4,000	4,000
202-463-810.000	Public Works Contract	7,760	8,500	6,197	8,500	8,500	8,500
202-463-827.000	Administrative Service Charge	10,000	11,400	11,400	11,515	11,515	11,515
202-463-890.000	Service Charges	534	500	121	500	500	500
202-463-955.000	Miscellaneous Expenses	30	1,000	394	1,000	1,000	1,000
<i>Totals for Department 463 - Street Maintenance</i>		<i>18,459</i>	<i>25,400</i>	<i>18,112</i>	<i>25,515</i>	<i>25,515</i>	<i>25,515</i>
<b>Department 474 - Traffic Services</b>							
202-474-731.000	Operating Supplies	3,323	4,500	122	4,500	4,500	4,500
202-474-810.000	Public Works Contract	1,659	2,000	500	2,000	2,000	2,000
202-474-935.000	Traffic Control	3,341	3,000	1,376	3,000	3,000	3,000
<i>Totals for Department 474 - Traffic Services</i>		<i>8,323</i>	<i>9,500</i>	<i>1,998</i>	<i>9,500</i>	<i>9,500</i>	<i>9,500</i>
<b>Department 478 - Winter Services</b>							
202-478-731.000	Operating Supplies	10,797	9,000	6,836	9,000	9,000	9,000
202-478-810.000	Public Works Contract	18,031	32,500	11,767	32,500	32,500	32,500
<i>Totals for Department 478 - Winter Services</i>		<i>28,828</i>	<i>41,500</i>	<i>18,603</i>	<i>41,500</i>	<i>41,500</i>	<i>41,500</i>
<b>Department 910 - Capital Assets</b>							
202-910-970.446	Capital Outlay-Streets&Alley	32,600	0	0	0	0	0
<i>Totals for Department 910 - Capital Assets</i>		<i>32,600</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Department 966 - Transfers Out</b>							
202-966-999.203	Transfers Out-Local Streets	56,000	54,500	54,500	70,000	70,000	70,000
202-966-999.401	Transfers Out- Capital Improvement Fund	40,000	0	0	0	0	0
<i>Totals for Department 966 - Transfers Out</i>		<i>96,000</i>	<i>54,500</i>	<i>54,500</i>	<i>70,000</i>	<i>70,000</i>	<i>70,000</i>
<b>TOTAL APPROPRIATIONS</b>		<b>184,210</b>	<b>130,900</b>	<b>93,213</b>	<b>146,515</b>	<b>146,515</b>	<b>146,515</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b>		<b>(69,635)</b>	<b>(16,885)</b>	<b>23,080</b>	<b>(4,600)</b>	<b>(3,181)</b>	<b>(1,748)</b>
<b>BEGINNING FUND BALANCE</b>		<b>116,934</b>	<b>47,299</b>	<b>47,299</b>	<b>30,414</b>	<b>25,814</b>	<b>22,633</b>
<b>ENDING FUND BALANCE</b>		<b>47,299</b>	<b>30,414</b>	<b>70,379</b>	<b>25,814</b>	<b>22,633</b>	<b>20,885</b>

## D. Special Revenue Funds

### 203. Local Street Fund

#### 203. Local Street Fund

Fund 203 provides for the maintenance of local streets. Major activities include the maintenance and repair of traffic directional signage, pothole patching and other ongoing maintenance, street sweeping, and winter snow and ice removal.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Fund 203 - LOCAL STREET FUND</b>							
<b>REVENUES</b>							
203-000-574.048	St Shared Rev - Metro Act	6,077	6,800	0	5,800	5,800	5,800
203-000-579.000	Gas Tax Allocation Formula	52,735	38,800	32,181	48,400	48,400	48,400
203-000-665.000	Interest Income	2	0	5	0	0	0
203-000-699.202	Transfer In - Major Streets	56,000	54,500	54,500	70,000	70,000	70,000
<b>TOTAL REVENUES</b>		<b>114,814</b>	<b>100,100</b>	<b>86,686</b>	<b>124,200</b>	<b>124,200</b>	<b>124,200</b>
<b>APPROPRIATIONS</b>							
<b>Department 463 - Street Maintenance</b>							
203-463-731.000	Operating Supplies	202	1,000	0	1,000	1,000	1,000
203-463-810.000	Public Works Contract	11,640	8,500	6,296	8,500	8,500	8,500
203-463-814.000	Engineering Services	0	2,000	657	2,000	2,000	2,000
203-463-827.000	Administrative Service Charge	3,700	3,880	3,880	3,919	3,919	3,919
203-463-890.000	Service Charges	711	300	135	300	300	300
203-463-955.000	Miscellaneous Expenses	53	1,000	0	1,000	1,000	1,000
<i>Totals for Department 463 - Street Maintenance</i>		<i>16,306</i>	<i>16,680</i>	<i>10,968</i>	<i>16,719</i>	<i>16,719</i>	<i>16,719</i>
<b>Department 474 - Traffic Services</b>							
203-474-731.000	Operating Supplies	1,707	4,500	62	4,500	4,500	4,500
203-474-810.000	Public Works Contract	2,488	2,400	796	2,400	2,400	2,400
<i>Totals for Department 474 - Traffic Services</i>		<i>4,195</i>	<i>6,900</i>	<i>858</i>	<i>6,900</i>	<i>6,900</i>	<i>6,900</i>
<b>Department 478 - Winter Services</b>							
203-478-731.000	Operating Supplies	16,196	12,000	10,254	12,000	12,000	12,000
203-478-810.000	Public Works Contract	27,046	32,500	17,651	32,500	32,500	32,500
<i>Totals for Department 478 - Winter Services</i>		<i>43,242</i>	<i>44,500</i>	<i>27,905</i>	<i>44,500</i>	<i>44,500</i>	<i>44,500</i>
<b>Department 910 - Capital Assets</b>							
203-910-970.446	Capital Outlay-Streets&Alley	29,531	0	0	0	0	0
<i>Totals for Department 910 - Capital Assets</i>		<i>29,531</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Department 966 - Transfers Out</b>							
203-966-999.218	Transfers Out-Infrastructure	0	100,000	100,000	0	0	165,000
<i>Totals for Department 910 - Transfers Out</i>		<i>0</i>	<i>100,000</i>	<i>100,000</i>	<i>0</i>	<i>0</i>	<i>165,000</i>
<b>TOTAL APPROPRIATIONS</b>		<b>93,274</b>	<b>168,080</b>	<b>139,731</b>	<b>68,119</b>	<b>68,119</b>	<b>233,119</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 203</b>		21,540	(67,980)	(53,045)	56,081	56,081	(108,919)
<b>BEGINNING FUND BALANCE</b>		67,154	88,694	88,694	20,714	76,795	132,876
<b>ENDING FUND BALANCE</b>		88,694	20,714	35,649	76,795	132,876	23,957

## 218. Infrastructure Improvements

Fund 218 provides for the City's infrastructure improvement program, consisting primarily of road reconstruction projects. The program is funded by a 20-year infrastructure improvement approved by the voters in 2014 as a renewal of an earlier 20-year millage. As the cost to reconstruct streets has more than doubled over the past three years, the City can no longer afford to reconstruct a street each year. The next streets which are scheduled for reconstruction are Norwich and Hanover, which are anticipated to begin in 2018 once sufficient funds are raised. Fund 258 – SCAF Remainder Fund provides supplemental funding for infrastructure projects which is repaid over time from infrastructure millage revenue.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Fund 218 - INFRASTRUCTURE IMPROVEMENTS</b>							
<b>ESTIMATED REVENUES</b>							
218-000-406.000	Infrastructure Taxes	309,224	403,000	392,183	394,599	398,545	402,530
218-000-406.500	Parks Improvement Taxes	0	0	2,720	0	0	0
218-000-665.000	Interest Income	(6)	(500)	(335)	(500)	(500)	(500)
218-000-675.000	Contributions & Donations	0	0	12,291	0	0	0
218-000-679.000	Refunds & Rebates	0	0	8,279	0	0	0
218-000-699.101	Transfers In - General Fund	0	0	0	0	0	0
218-000-699.203	Transfers In - local roads	0	100,000	100,000	0	0	165,000
218-000-699.259	Transfers In - SCAF	0	0	0	250,000	0	400,000
218-000-699.260	Transfers In - DDA	0	100,000	100,000	40,000	40,000	0
<b>TOTAL REVENUES</b>		<b>309,218</b>	<b>602,500</b>	<b>615,138</b>	<b>684,099</b>	<b>438,045</b>	<b>967,030</b>
<b>APPROPRIATIONS</b>							
<b>Department 970 - Capital Outlay</b>							
218-910-970.446	Capital Outlay-Streets&Alley	287,612	705,000	694,671	160,000	0	1,150,000
218-910-970.750	Capital Outlay-Recreation	0	0	0	45,000	0	0
	<i>Totals for department 970 - Capital Outlay</i>	<i>287,612</i>	<i>705,000</i>	<i>694,671</i>	<i>205,000</i>	<i>0</i>	<i>1,150,000</i>
<b>Department 966 - Transfers Out</b>							
218-966-999.259	Transfers Out-Segregated Cap	0	0	0	0	250,000	0
218-966-999.401	Transfers Out- Capital Improvement Fund	484,523	0	0	0	0	0
	<i>Totals for department 966 - Transfers Out</i>	<i>484,523</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>250,000</i>	<i>0</i>
<b>TOTAL APPROPRIATIONS</b>		<b>772,135</b>	<b>705,000</b>	<b>694,671</b>	<b>205,000</b>	<b>250,000</b>	<b>1,150,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 218</b>							
		(462,917)	(102,500)	(79,533)	479,099	188,045	(182,970)
<b>BEGINNING FUND BALANCE</b>							
		90,807	(372,110)	(372,110)	(474,610)	4,489	192,534
<b>ENDING FUND BALANCE</b>							
		(372,110)	(474,610)	(451,643)	4,489	192,534	9,564

## D. Special Revenue Funds

### 220. Park Improvements

#### 220. Park Improvements

Fund 220 provides for the Gainsboro Park improvement project, which is being funded by a millage authorized by the voters in 2014 and running for 10 years starting in tax year 2015-16. The park improvement project is being funded by a transfer from fund 259 – SCAF remainder fund. That advance will be repaid over the course of the park improvement millage.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Fund 220 - Park Improvements</b>							
<b>ESTIMATED REVENUES</b>							
220-000-406.500	Parks Improvement Taxes	0	100,000	96,320	99,655	100,652	101,658
220-000-699.259	Transfers In - SCAF	0	120,000	120,000	660,000	0	0
<b>TOTAL REVENUES</b>		<b>0</b>	<b>220,000</b>	<b>216,320</b>	<b>759,655</b>	<b>100,652</b>	<b>101,658</b>
<b>APPROPRIATIONS</b>							
<b>Department 910 - Capital Assets</b>							
220-910-970.750	Capital Outlay-Recreation	0	220,000	199,053	759,000	0	0
<i>Totals for department 970 - Capital Outlay</i>		<i>0</i>	<i>220,000</i>	<i>199,053</i>	<i>759,000</i>	<i>0</i>	<i>0</i>
<b>Department 966 - Transfers Out</b>							
220-966-999.259	Transfers Out-Segregated Cap	0	0	0	0	100,652	101,658
<i>Totals for department 966 - Transfers Out</i>		<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>100,652</i>	<i>101,658</i>
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>220,000</b>	<b>199,053</b>	<b>759,000</b>	<b>100,652</b>	<b>101,658</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 218</b>							
		0	0	17,267	655	0	0
<b>BEGINNING FUND BALANCE</b>		0	0	0	0	655	655
<b>ENDING FUND BALANCE</b>		0	0	17,267	655	655	655



**226. Solid Waste Fund**

Fund 226 provides for the collection and disposal of solid waste, recycling services, and loose brush pickup and removal for the City.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Fund 226 - SOLID WASTE FUND</b>							
<b>ESTIMATED REVENUES</b>							
226-000-403.000	Refuse Collection Taxes	219,615	224,500	223,972	225,354	227,608	229,884
226-000-531.000	Federal Grants	11,319	0	0	0	0	0
226-000-630.000	Rubbish Collection Ser Charges	203,488	108,000	126,828	116,000	126,000	136,000
226-000-642.000	Sales	430	500	156	500	500	500
226-000-662.000	Util Bill Penalties	2,318	2,500	1,727	2,500	2,500	2,500
226-000-665.000	Interest Income	7	10	9	10	10	10
<b>TOTAL REVENUES</b>		<b>437,177</b>	<b>335,510</b>	<b>352,692</b>	<b>344,364</b>	<b>356,618</b>	<b>368,894</b>
<b>APPROPRIATIONS</b>							
<b>Department 248 - General Government</b>							
226-248-702.000	Administration Wages	16,796	18,850	14,812	32,700	33,027	33,357
226-248-704.000	Part-Time Salaries	2,935	2,704	2,806	3,125	3,156	3,188
226-248-711.000	Social Security & Medicare	6,030	1,649	1,675	2,741	2,768	2,796
226-248-712.000	Hospitalization/Dental/Vision	1,699	1,800	1,543	1,800	1,800	1,800
	Employee Contribution-Medical						
226-248-712.001	Insurance	0	0	(44)	0	0	0
226-248-713.000	Life Insurance	93	120	54	120	120	120
226-248-714.000	Retirement	1,290	860	892	1,000	1,000	1,000
226-248-714.001	Employee Cont-Retirement	(584)	(590)	(498)	(650)	(650)	(650)
226-248-715.000	Worker's Compensation	275	180	113	180	180	180
226-248-716.000	Unemployment Compensation	15	250	8	250	250	250
226-248-890.000	Service Charges	302	300	285	300	300	300
<i>Totals for department 248 - General Government</i>		<i>28,851</i>	<i>26,123</i>	<i>21,646</i>	<i>41,566</i>	<i>41,952</i>	<i>42,341</i>
<b>Department 528 - Refuse Collection &amp; Disposal</b>							
226-528-805.000	Refuse Collections Contract	180,059	177,500	157,687	184,000	185,840	187,698
226-528-806.250	Special Household Waste Prog	3,416	3,000	675	3,000	3,000	3,000
226-528-810.000	Public Works Contract	41,608	43,900	42,530	43,900	43,900	43,900
226-528-810.001	Leaf Collection	55,949	55,000	52,357	55,000	55,000	55,000
226-528-810.100	Street Sweeping	7,245	10,000	10,220	12,500	12,500	12,500
226-528-827.000	Administrative Service Charge	108,000	15,000	15,000	15,152	15,400	15,600
226-528-827.200	Charges for Services - IT	0	0	0	7,500	7,500	7,500
<i>Totals for department 528 - Refuse Collection &amp; Disposal</i>		<i>396,277</i>	<i>304,400</i>	<i>278,469</i>	<i>321,052</i>	<i>323,140</i>	<i>325,198</i>
<b>TOTAL APPROPRIATIONS</b>		<b>425,128</b>	<b>330,523</b>	<b>300,115</b>	<b>362,618</b>	<b>365,092</b>	<b>367,540</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 226</b>							
		12,049	4,987	52,577	(18,254)	(8,474)	1,354
<b>BEGINNING FUND BALANCE</b>							
		34,172	46,221	46,221	51,208	32,954	24,480
<b>ENDING FUND BALANCE</b>							
		46,221	51,208	98,798	32,954	24,480	25,834

## D. Special Revenue Funds

### 251. Pool/Fitness Facility

#### 251. Pool/Fitness Facility

Fund 251 provides for the operation and maintenance of the community pool and wellness center. The majority of revenues are provided by a 25-year operating millage approved by the voters in 2003.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Fund 251 - POOL/FITNESS FACILITY</b>							
<b>ESTIMATED REVENUES</b>							
251-000-408.000	Pool Operating Taxes	163,065	166,800	166,301	167,329	169,002	170,692
251-000-636.100	Pool Visitor Fees	573	2,000	365	500	500	500
251-000-636.200	Swimming Lesson Fees	3,890	8,000	0	4,000	4,000	4,000
251-000-636.300	Swim Team Fees	28,907	28,000	10,917	30,000	31,000	32,000
251-000-665.000	Interest Income	0	10	3	10	10	10
251-000-699.101	Transfers In - General Fund	1,560	0	0	0	0	0
251-000-699.258	Transfers In - SCAF - PSRF	0	0	0	0	0	0
251-000-699.259	Transfers In - SCAF	20,000	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>217,995</b>	<b>204,810</b>	<b>177,586</b>	<b>201,839</b>	<b>204,512</b>	<b>207,202</b>
<b>APPROPRIATIONS</b>							
<b>Department 750 - Recreation</b>							
251-750-983.000	Leased Assets	13,457	13,500	13,457	13,500	13,500	13,500
<i>Totals for department 750 - Recreation</i>		<i>13,457</i>	<i>13,500</i>	<i>13,457</i>	<i>13,500</i>	<i>13,500</i>	<i>13,500</i>
<b>Department 759 - Pool/Fitness Facility Operations</b>							
251-759-702.000	Administration Wages	6,214	9,500	4,308	9,500	9,500	9,500
251-759-704.000	Part-Time Salaries	40,682	35,000	28,680	35,000	35,000	35,000
251-759-711.000	Social Security & Medicare	3,100	3,404	2,995	3,404	3,404	3,404
251-759-712.000	Hospitalization/Dental/Vision	0	2,100	0	2,100	2,100	2,100
251-759-712.001	Employee Contribution-Medical Insurance	0	(210)	0	(210)	(210)	(210)
251-759-713.000	Life Insurance	0	50	0	50	50	50
251-759-714.000	Retirement	0	415	3,231	415	415	415
251-759-714.001	Employee Cont-Retirement	0	(285)	0	(285)	(285)	(285)
251-759-715.000	Worker's Compensation	1,289	850	529	850	850	850
251-759-716.000	Unemployment Compensation	0	100	0	100	100	100
251-759-727.000	Office Supplies	1	750	1,435	750	750	750
251-759-728.000	Postage	8	0	0	0	0	0
251-759-731.000	Operating Supplies	7,032	5,000	4,486	5,000	5,000	5,000
251-759-731.500	Pool Chemicals	5,674	7,000	3,538	7,000	7,000	7,000
251-759-738.000	Licenses & Permits	132	200	510	200	200	200
251-759-803.000	Janitorial Contract	12,053	12,500	10,714	12,500	12,500	12,500
251-759-827.000	Administrative Service Charge	39,250	12,500	12,500	12,627	12,753	12,881
251-759-827.200	Charges for Services - IT	0	1,100	1,130	2,630	2,630	2,630
251-759-851.000	Communications	184	0	0	0	0	0
251-759-880.200	Swim Team	37,821	32,000	34,239	38,000	35,000	35,000
251-759-880.300	Suits & Sweats/Uniforms	449	2,000	1,505	2,000	2,000	2,000
251-759-880.400	Synchronized Swimming	503	500	0	500	500	500
251-759-890.000	Service Charges	105	100	91	100	100	100
251-759-920.000	Public Utilities	11,811	20,000	10,216	15,000	15,000	15,000
251-759-920.300	Utilities - Water	21,800	21,000	19,453	21,000	21,000	21,000

D. Special Revenue Funds  
251. Pool/Fitness Facility

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
251-759-929.000	Maintenance & Repair-Equipmen	1,262	1,500	7,012	1,500	1,500	30,000
251-759-929.500	Maintenance & Repair-Pump/Htr	13,811	5,000	3,175	5,000	5,000	5,000
251-759-931.000	Maintenance & Repair-Bldgs	1,635	5,000	2,108	5,000	5,000	5,000
<i>Totals for dept 759 - Pool/Fitness Facility Operations</i>		<i>204,816</i>	<i>177,074</i>	<i>151,855</i>	<i>179,731</i>	<i>176,857</i>	<i>205,485</i>
<b>TOTAL APPROPRIATIONS</b>		<b>218,273</b>	<b>190,574</b>	<b>165,312</b>	<b>193,231</b>	<b>190,357</b>	<b>218,985</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 251</b>		<b>(278)</b>	14,236	12,274	8,608	14,155	<b>(11,783)</b>
<b>BEGINNING FUND BALANCE</b>		278	0	0	14,236	22,844	36,999
<b>ENDING FUND BALANCE</b>		0	14,236	12,274	22,844	36,999	25,216

**258. Segregated Capital Assets Fund – Parks Special Revenue Fund (SCAF-PSRF)**

The Segregated Capital Assets Fund (SCAF) includes 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 supermajority vote of the Commission following the procedures set forth in Section 2-261 of the Code of Ordinances.

The restricted corpus (principal) amount of the SCAF is \$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 protected corpus (principal) balance be indexed for inflation. This left \$1,242,872 as the restricted corpus (principal) balance of the SCAF Remainder Fund (SCAF-RF). The SCAF-RF principal balance is not indexed for inflation.

The SCAF-PSRF was invested in 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.<sup>2</sup> The baseline CPI-U value for the SCAF-PSRF is 221.784, the annual value for 2014 which was the most recent available annual published value when the SCAF-PSRF was invested. In future years, the SCAF-PSRF restricted corpus (principal) balance will be updated using the annual CPI-U value for the year preceding for budgeting purposes.

The following table summarizes the yearly performance of the parks special revenue fund, the CPI-U value, and preceding year cash returns. The funds available for spending are the greater of the market value of the fund minus the inflation-indexed corpus value, or the preceding year cash returns. The SCAF-PSRF fund is projected to return \$43,719 in cash returns over the July 1, 2015 through June 30, 2016 period. As the fund’s market value on March 31, 2016 was below the inflation-indexed corpus value, only the \$43,719 cash returns for the prior year are available. No expenditure from the SCAF-PSRF is budgeted in FY16-17.

**SCAF-PSRF Summary Table**

<b>Date</b>	<b>Market Value</b>	<b>CPI-U Value</b>	<b>Inflation-Indexed Corpus Value</b>	<b>Preceding Year Cash Returns</b>	<b>Available Funds</b>
March 31, 2015	\$2,000,000	221.784	\$2,000,000	--	--
March 31, 2016	\$1,947,373	218.706	\$1,972,243	\$43,719	\$43,719

<sup>2</sup> [http://data.bls.gov/pdq/SurveyOutputServlet?data\\_tool=dropmap&series\\_id=CUURA208SA0,CUUSA208SA0](http://data.bls.gov/pdq/SurveyOutputServlet?data_tool=dropmap&series_id=CUURA208SA0,CUUSA208SA0)

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Fund 258 - SCAF PARKS SPECIAL REVENUE FUND</b>							
<b>ESTIMATED REVENUES</b>							
258-000-665.000	Interest Income	17,892	30,000	17,547	30,000	30,000	30,000
258-000-665.100	Unrealized/Realized Gain/Loss	(45,654)	0	(28,450)	0	0	0
<b>TOTAL REVENUES</b>		<b>(27,762)</b>	<b>30,000</b>	<b>(10,903)</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>APPROPRIATIONS</b>							
<b>Department 966 - Transfers Out</b>							
258-966-999.251	Transfers Out - Pool Operating	0	0	0	0	0	0
<i>Totals for department 966 - Transfers Out</i>		<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 258</b>		<b>(27,762)</b>	<b>30,000</b>	<b>(10,903)</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>BEGINNING FUND BALANCE</b>		<b>0</b>	<b>1,972,238</b>	<b>1,972,238</b>	<b>1,961,335</b>	<b>1,991,335</b>	<b>2,021,335</b>
<b>FUND BALANCE ADJUSTMENTS</b>		<b>2,000,000</b>					
<b>ENDING FUND BALANCE</b>		<b>1,972,238</b>	<b>2,002,238</b>	<b>1,961,335</b>	<b>1,991,335</b>	<b>2,021,335</b>	<b>2,051,335</b>

## D. Special Revenue Funds

### 259. Segregated Capital Assets Fund Remainder Fund (SCAF-RF)

#### 259. Segregated Capital Assets Fund Remainder Fund (SCAF-RF)

\$1,242,872 is the restricted corpus (principal) balance of the SCAF Remainder Fund (SCAF-RF). The SCAF-RF principal balance is not indexed for inflation.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Fund 259 - SCAF REMAINDER FUND</b>							
<b>ESTIMATED REVENUES</b>							
259-000-665.000	Interest Income	28,996	9,000	10,631	4,500	4,500	4,500
259-000-665.100	Unrealized/Realized Gain/Loss	(7,088)	0	(4,512)	0	0	0
259-000-665.260	Interest Income - DDA	20,900	0	0	0	0	0
259-000-699.218	Transfers In - Infrastructure	0	0	0	0	250,000	0
259-000-699.220	Transfers In - Park Improvements	0	0	0	0	100,652	101,658
259-000-699.101	Transfers In - General Fund	434	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>43,242</b>	<b>9,000</b>	<b>6,119</b>	<b>4,500</b>	<b>355,152</b>	<b>106,158</b>
<b>APPROPRIATIONS</b>							
<b>Department 248 - General Government</b>							
259-248-890.000	Service Charges	0	0	381	0	0	0
<i>Totals for department 248 - General Government</i>		<i>0</i>	<i>0</i>	<i>381</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Department 966 - Transfers Out</b>							
259-966-999.218	Transfers Out-Infrastructure	0	0	0	250,000	0	400,000
259-966-999.220	Transfers Out - Park Improvements	0	120,000	120,000	660,000	0	0
259-966-999.251	Transfers Out - Pool Operating	20,000	0	0	0	0	0
259-966-999.351	Transfers Out-Debt Svc-Non V	13,174	0	0	0	0	0
<i>Totals for department 966 - Transfers Out</i>		<i>33,174</i>	<i>120,000</i>	<i>120,000</i>	<i>910,000</i>	<i>0</i>	<i>400,000</i>
<b>TOTAL APPROPRIATIONS</b>		<b>33,174</b>	<b>120,000</b>	<b>120,381</b>	<b>910,000</b>	<b>0</b>	<b>400,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 259</b>		10,068	(111,000)	(114,262)	(905,500)	355,152	(293,842)
<b>BEGINNING FUND BALANCE</b>		3,260,566	1,270,634	1,270,634	1,156,372	250,872	606,024
<b>FUND BALANCE ADJUSTMENTS</b>		(2,000,000)					
<b>ENDING FUND BALANCE</b>		1,270,634	1,159,634	1,156,372	250,872	606,024	312,182

The following table shows the complete payback schedule for money transferred from SCAF to the park and infrastructure funds:

	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25
<b>Park Imp. Payback Schedule</b>										
Millage Year:	1	2	3	4	5	6	7	8	9	10
Transfers out to Park Fund:	120,000	660,000	0	0	0	0	0	0	0	0
Transfers in from Park Fund:	0	0	100,652	101,658	102,675	103,701	104,738	105,786	106,844	53,947
Net Amount Outstanding Parks:	120,000	780,000	679,348	577,690	475,016	371,314	266,576	160,790	53,947	0
<b>Infrastructure Payback Schedule</b>										
Millage Year:	1	2	3	4	5	6	7	8	9	10
Transfers out to Infrastructure Fund:	0	250,000	0	400,000	0	0	0	0	0	0
Transfers in from Infrastructure Fund:	0	0	250,000	0	150,000	150,000	100,000	0	0	0
Net Amount Outstanding Infrastructure:	0	250,000	0	400,000	250,000	100,000	0	0	0	0

## 260. Downtown Development Authority

Fund 260 provides for the collection of TIFA taxes and the expenditure of funds on activities in support of the Downtown Development Authority's Development Plan. The DDA is paying for the alley reconstruction from 10 Mile to Devonshire over the 2015-16 through 2017-18 budget years. Other notable DDA activities include maintenance and capital improvements to the Woodward Avenue streetscape, and beginning in 2016-17 the reinstatement of a development grant program to assist property owners in the DDA in making façade or property beautification improvements.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Fund 260 - DOWNTOWN DEVELOPMENT AUTHORITY</b>							
<b>ESTIMATED REVENUES</b>							
260-000-405.000	T.I.F.A. Taxes	74,370	81,500	92,733	87,529	88,404	89,288
260-000-410.500	Delinquent Tax Collection	1,688	0	358	0	0	0
260-000-665.000	Interest Income	13	10	8	10	10	10
260-000-671.000	Miscellaneous Other Revenues	1,668	3,000	2,500	3,000	3,000	3,000
260-000-675.000	Contributions & Donations	0	2,000	6,729	0	0	0
<b>TOTAL REVENUES</b>		<b>77,739</b>	<b>86,510</b>	<b>102,328</b>	<b>90,539</b>	<b>91,414</b>	<b>92,298</b>
<b>APPROPRIATIONS</b>							
<b>Department 730 - Development Activities</b>							
260-730-731.000	Operating Supplies	17	100	0	100	100	100
260-730-740.200	Sales Tax Expense	14	30	0	30	30	30
260-730-809.000	Contractual Services	0	0	296	0	0	0
260-730-827.000	Administrative Service Charge	22,500	15,000	15,000	15,152	15,304	15,457
260-730-880.000	Community Promotion	0	8,000	900	5,500	5,500	5,500
260-730-890.000	Service Charges	476	250	251	250	250	250
260-730-955.000	Miscellaneous Expenses	4,053	500	10	500	500	500
260-730-955.200	Concerts in the Park	5,053	3,500	0	0	0	0
260-730-955.400	Brick Paver Program	0	1,000	0	500	500	500
260-730-955.500	Development Grant	0	0	0	4,500	4,500	4,500
260-730-970.000	Capital Outlay	40,735	20,000	22,033	20,000	20,000	20,000
260-730-991.100	PRIN:Debt - Govt'I	20,000	0	0	0	0	0
260-730-995.100	INTR:Debt - Govt'I	900	0	0	0	0	0
260-730-999.218	Transfers Out-Infrastructure	0	100,000	100,000	40,000	40,000	0
<i>Totals for department 730 - Development Activities</i>		<i>93,748</i>	<i>148,380</i>	<i>138,490</i>	<i>86,532</i>	<i>86,684</i>	<i>46,837</i>
<b>TOTAL APPROPRIATIONS</b>		<b>93,748</b>	<b>148,380</b>	<b>138,490</b>	<b>86,532</b>	<b>86,684</b>	<b>46,837</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 260</b>		<b>(16,009)</b>	<b>(61,870)</b>	<b>(36,162)</b>	<b>4,007</b>	<b>4,731</b>	<b>45,462</b>
<b>BEGINNING FUND BALANCE</b>		<b>89,551</b>	<b>73,542</b>	<b>73,542</b>	<b>11,672</b>	<b>15,679</b>	<b>20,410</b>
<b>ENDING FUND BALANCE</b>		<b>73,542</b>	<b>11,672</b>	<b>37,380</b>	<b>15,679</b>	<b>20,410</b>	<b>65,872</b>

## D. Special Revenue Funds

### 271. Library Fund

#### 271. Library Fund

Fund 271 provides for the collection of library services taxes and the annual payment of Pleasant Ridge's contract with the Huntington Woods library. Library services are funded by a 0.5 mill property tax adopted by the voters in 2014 for tax years 2015-16 through 2019-20. The City levies 0.3763 mills to generate the required revenue.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Fund 271 - LIBRARY FUND</b>							
<b>ESTIMATED REVENUES</b>							
271-000-407.000	Library Taxes	64,080	51,900	51,049	52,155	52,677	53,203
271-000-665.000	Interest Income	6	10	3	10	10	10
<b>TOTAL REVENUES</b>		<b>64,086</b>	<b>51,910</b>	<b>51,052</b>	<b>52,165</b>	<b>52,687</b>	<b>53,213</b>
<b>APPROPRIATIONS</b>							
<b>Department 299 - Library</b>							
271-299-800.000	Library Services Contract	40,597	42,500	0	42,500	42,925	43,354
271-299-827.000	Administrative Service Charge	12,900	12,900	12,900	13,031	13,161	13,293
271-299-890.000	Service Charges	225	150	104	150	150	150
<i>Totals for department 299 - Library</i>		<i>53,722</i>	<i>55,550</i>	<i>13,004</i>	<i>55,681</i>	<i>56,236</i>	<i>56,797</i>
<b>TOTAL APPROPRIATIONS</b>		<b>53,722</b>	<b>55,550</b>	<b>13,004</b>	<b>55,681</b>	<b>56,236</b>	<b>56,797</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 271</b>		10,364	(3,640)	38,048	(3,516)	(3,550)	(3,584)
<b>BEGINNING FUND BALANCE</b>		4,632	14,996	14,996	11,356	7,840	4,290
<b>ENDING FUND BALANCE</b>		14,996	11,356	53,044	7,840	4,290	706



**297. Historical Fund**

Fund 297 provides for the funding of projects and activities undertaken by the Historical Commission. These activities are funded by the Commission's annual Home and Garden tour.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Fund 297 - HISTORICAL FUND</b>							
<b>ESTIMATED REVENUES</b>							
297-000-642.000	Sales	349	350	276	350	350	350
297-000-651.000	Use & Admission Fees	8,570	6,500	0	6,500	6,500	6,500
297-000-665.000	Interest Income	1	10	1	10	10	10
297-000-675.000	Contributions & Donations	1,600	0	350	0	0	0
<b>TOTAL REVENUES</b>		<b>10,520</b>	<b>6,860</b>	<b>627</b>	<b>6,860</b>	<b>6,860</b>	<b>6,860</b>
<b>APPROPRIATIONS</b>							
<b>Department 803 - Historic Activities</b>							
297-803-727.000	Office Supplies	0	100	0	100	100	100
297-803-728.500	Newsletter Delivery	200	500	0	500	500	500
297-803-731.000	Operating Supplies	3,105	3,500	1,398	3,500	3,500	3,500
297-803-740.200	Sales Tax Expense	8	30	20	30	30	30
297-803-827.000	Administrative Service Charge	700	0	0	0	0	0
297-803-890.000	Service Charges	41	30	15	30	30	30
297-803-931.000	Maintenance & Repair-Bldgs	500	650	600	650	650	650
297-803-955.000	Miscellaneous Expenses	620	500	0	500	500	500
297-803-970.000	Capital Outlay	13,800	0	0	0	0	0
<i>Totals for department 803 - Historic Activities</i>		<i>18,974</i>	<i>5,310</i>	<i>2,033</i>	<i>5,310</i>	<i>5,310</i>	<i>5,310</i>
<b>TOTAL APPROPRIATIONS</b>		<b>18,974</b>	<b>5,310</b>	<b>2,033</b>	<b>5,310</b>	<b>5,310</b>	<b>5,310</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 297</b>							
		(8,454)	1,550	(1,406)	1,550	1,550	1,550
<b>BEGINNING FUND BALANCE</b>							
		17,167	8,713	8,713	10,263	11,813	13,363
<b>ENDING FUND BALANCE</b>							
		8,713	10,263	7,307	11,813	13,363	14,913

### 301. Debt Service (Voted Bonds)

This fund accounts for the repayment of the current portion of debt principal and interest due during the current fiscal year on general obligation unlimited tax debt, as approved by the electors. The debt was used to construct the pool and wellness center and was issued in 2003 with the final payment being made in 2029.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Fund 301 - Debt Service (Voted Bonds)</b>							
<b>ESTIMATED REVENUES</b>							
301-000-404.000	Debt Service Property Taxes	194,237	180,000	176,740	171,810	174,315	194,297
301-000-665.000	Interest Income	(19)	(500)	(223)	(500)	(500)	(500)
<b>TOTAL REVENUES</b>		<b>194,218</b>	<b>179,500</b>	<b>176,517</b>	<b>171,310</b>	<b>173,815</b>	<b>193,797</b>
<b>APPROPRIATIONS</b>							
<b>Department 905 - Long-Term Debt Retirement</b>							
301-905-809.000	Contractual Services	0	4,000	4,000	1,000	1,000	0
301-905-991.047	PRIN:Comm.Ctr/Bank of New Yor	100,000	100,000	100,000	100,000	100,000	125,000
301-905-995.047	INTR:Comm.Ctr/Bank of New Yor	83,562	79,524	79,525	75,524	71,524	67,524
<i>Totals for department 905 - Long-Term Debt Retirement</i>		<i>183,562</i>	<i>183,524</i>	<i>183,525</i>	<i>176,524</i>	<i>172,524</i>	<i>192,524</i>
<b>TOTAL APPROPRIATIONS</b>		<b>183,562</b>	<b>183,524</b>	<b>183,525</b>	<b>176,524</b>	<b>172,524</b>	<b>192,524</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 301</b>		10,656	(4,024)	(7,008)	(5,214)	1,291	1,273
<b>BEGINNING FUND BALANCE</b>		9,875	20,531	20,531	16,507	11,293	12,584
<b>ENDING FUND BALANCE</b>		20,531	16,507	13,523	11,293	12,584	13,857

## 401. Capital Improvement Fund

The Capital Improvement Fund is being re-established to provide for non-infrastructure capital projects over \$5,000 in cost. The Capital Improvement Fund will allow the City to save for large purchases over multiple budget years to ensure that the City can maintain investment in its facilities and equipment. The Capital Improvement Fund will pay for new police cars in 2016 and 2018, and will be used to handle necessary buildings and facilities maintenance and improvements as necessary.

Note that the Capital Improvement Fund was used to account for road infrastructure and park projects in 2014-15. That role is now fulfilled by fund 218 – Infrastructure Improvements.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Fund 401 - Capital Improvement Fund</b>							
<b>ESTIMATED REVENUES</b>							
401-000-675.000	Contributions & Donations	147,785	0	0	0	0	0
401-000-699.101	Transfers In - General Fund	0	70,000	0	37,000	30,000	30,000
401-000-699.202	Transfer In - Major Streets	40,000	0	0	0	0	0
401-000-699.218	Transfers In - Infrastructure	484,523	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>672,308</b>	<b>70,000</b>	<b>0</b>	<b>37,000</b>	<b>30,000</b>	<b>30,000</b>
<b>APPROPRIATIONS</b>							
<b>Department 910 - Capital Assets</b>							
401-910-970.003	Capital Outlay - Facilities	0	0	0	5,000	10,000	10,000
401-910-970.300	Capital Outlay- Police	0	0	0	32,000	0	32,000
401-910-970.446	Capital Outlay-Streets&Alley	637,354	0	0	0	0	0
401-910-970.750	Capital Outlay - Gainsboro Park	142,165	0	0	0	0	0
	<i>Totals for department 910 - Capital Assets</i>	<i>779,519</i>	<i>0</i>	<i>0</i>	<i>37,000</i>	<i>10,000</i>	<i>42,000</i>
<b>TOTAL APPROPRIATIONS</b>		<b>779,519</b>	<b>0</b>	<b>0</b>	<b>37,000</b>	<b>10,000</b>	<b>42,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 401</b>		<b>(107,211)</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>(12,000)</b>
<b>BEGINNING FUND BALANCE</b>		<b>107,211</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	<b>90,000</b>
<b>ENDING FUND BALANCE</b>		<b>0</b>	<b>70,000</b>	<b>0</b>	<b>70,000</b>	<b>90,000</b>	<b>78,000</b>



## E. Water and Sewer Enterprise Fund

### 592. Water and Sewer Fund

The water and sewer fund is responsible for the distribution of water and maintenance and repair of water mains, valves, hydrants, meters and other appurtenant parts of the system. This department is also responsible for the removal of sanitary sewerage and storm water, and maintenance of catch basins and other parts of the combined sewer system. Finally, the department also handles billing, record maintenance, and other customer-related activities associated with the utility.

The projected 2017-18 budget includes a capital outlay of \$200,000 for the lining of the Oxford and West Cambridge sewers. The projected 2018-19 budget includes a capital outlay of \$114,000 for water meter head replacements. The current water meter heads will be reaching their end of life in the next few years, and the City plans to replace them in 2019 over the course of two budget years.

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
<b>Fund 592 - WATER AND SEWER FUND</b>							
<b>ESTIMATED REVENUES</b>							
592-000-642.000	Sales	1,101,339	1,230,000	1,134,441	945,987	955,447	965,001
592-000-645.000	Storm Water Runoff Fees	0	0	0	340,506	343,911	347,350
592-000-650.000	IWC Charges Revenue	6,003	8,000	14,477	8,000	8,000	8,000
592-000-662.000	Util Bill Penalties	12,275	8,000	13,468	8,000	8,000	8,000
592-000-665.000	Interest Income	1,853	1,000	2,130	1,000	1,000	1,000
592-000-678.000	Sewer Replacement Reimb-Res.	18,628	0	0	0	0	0
592-000-679.000	Refunds & Rebates	(7,041)	3,750	2,473	3,750	3,750	3,750
<b>TOTAL REVENUES</b>		<b>1,133,057</b>	<b>1,250,750</b>	<b>1,166,989</b>	<b>1,307,243</b>	<b>1,320,108</b>	<b>1,333,102</b>

### APPROPRIATIONS

#### Department 536 - Water & Sewer Systems

592-536-702.000	Administration Wages	18,311	19,650	16,274	22,700	22,927	23,156
592-536-704.000	Part-Time Salaries	9,300	8,112	4,032	9,375	9,375	9,375
592-536-711.000	Social Security & Medicare	2,179	2,124	1,671	2,450	2,450	2,450
592-536-712.000	Hospitalization/Dental/Vision	1,700	0	1,543	0	0	0
592-536-713.000	Life Insurance	93	120	116	120	120	120
592-536-714.000	Retirement	725	860	892	1,265	1,265	1,265
592-536-714.001	Employee Cont-Retirement	0	(590)	(464)	(680)	(680)	(680)
592-536-715.000	Worker's Compensation	216	200	113	200	200	200
592-536-716.000	Unemployment Compensation	12	100	6	100	100	100
592-536-728.000	Postage	3,503	3,000	835	3,000	3,000	3,000
592-536-736.000	Computer Supplies	0	2,500	0	2,500	2,500	2,500
592-536-809.000	Contractual Services	533	23,000	25,411	0	0	0
592-536-810.000	Public Works Contract	41,492	50,000	30,213	50,000	50,000	50,000
592-536-814.000	Engineering Services	7,473	22,500	24,948	10,000	10,000	10,000
592-536-818.000	Water Purchases	151,421	196,500	151,256	205,000	211,150	217,485
592-536-819.000	Sewage Treatment	536,234	552,320	452,253	217,820	224,355	231,085
592-536-819.500	Storm Water Runoff Treatment	0	0	0	340,506	350,721	361,243
592-536-820.000	IWC Charges	6,856	8,000	3,762	8,000	8,000	8,000

E. Water and Sewer Enterprise Fund

592. Water and Sewer Fund

Account Number	Description	Actual 2014-15	Amended 2015-16	Activity to 05/31/16	Approved 2016-17	Projected 2017-18	Projected 2018-19
592-536-827.000	Administrative Service Charge	179,600	30,000	30,000	30,304	30,607	30,913
592-536-827.200	Charges for Services - IT	0	7,000	7,000	15,780	15,780	15,780
592-536-890.000	Service Charges	1,971	2,500	645	2,500	2,500	2,500
592-536-906.000	Printing Water Bills	817	4,000	2,846	1,000	1,000	1,000
592-536-910.000	Insurance & Bonds	10,000	22,440	10,000	22,440	22,440	22,440
592-536-929.000	Maintenance & Repair-Equipmen	0	5,000	0	5,000	5,000	5,000
592-536-939.000	Maintenance & Repair-Sewers	0	45,000	1,890	45,000	45,000	45,000
592-536-955.000	Miscellaneous Expenses	1,245	4,000	460	4,000	4,000	4,000
592-536-958.000	Memberships & Dues	1,228	1,300	1,197	1,300	1,300	1,300
592-536-968.000	Depreciation & Depletion	117,533	0	0	0	0	0
592-536-970.000	Capital Outlay	0	0	0	30,000	0	114,000
592-536-970.594	Capital Outlay-Sewer Projects	0	140,000	37,334	100,000	200,000	40,000
592-536-995.000	INTR:Debt - George Kuhn	27,309	111,046	111,204	111,046	111,046	111,046
<i>Totals for department 536 - Water &amp; Sewer Systems</i>		<i>1,119,751</i>	<i>1,260,682</i>	<i>915,437</i>	<i>1,240,726</i>	<i>1,334,156</i>	<i>1,312,278</i>
<b>TOTAL APPROPRIATIONS</b>		<b>1,119,751</b>	<b>1,260,682</b>	<b>915,437</b>	<b>1,240,726</b>	<b>1,334,156</b>	<b>1,312,278</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 592</b>		13,306	(9,932)	251,552	66,517	(14,048)	20,824
<b>BEGINNING FUND BALANCE</b>		1,807,169	1,820,475	1,820,475	1,810,543	1,877,060	1,863,012
<b>ENDING FUND BALANCE</b>		1,820,475	1,810,543	2,072,027	1,877,060	1,863,012	1,883,836