



City of Pleasant Ridge 2015-2016 Annual Budget

Adopted June 9, 2015

Mayor

Kurt Metzger

City Commissioners

Jay Foreman

Jason Krzysiak

Ann Perry

Bret Scott

City Manager

James Breuckman

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A. Introduction

1. City Manager's Letter



City of Pleasant Ridge

May 7, 2015

RE: Proposed Fiscal Year 2015-2016 Operating Budget

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

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

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

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

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

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

23925 Woodward Avenue • Pleasant Ridge, MI 48069
(248) 541.2901 • www.cityofpleasantridge.org

A. Introduction

1. City Manager's Letter

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

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

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

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

Respectfully,



James Breuckman
City Manager

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

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

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

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

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

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

	14-15	15-16
General Operating - Charter	11.3094	11.1363
General Operating (2015)		2.8556
Infrastructure Improvement (2015)	2.3880	2.9242
Community Promotion		0.2704
Parks Improvement (2015)	0.0000	0.7385
Rubbish	1.6960	1.6700
Pool Operations	1.2593	1.2400
Library	0.4949	0.3865
Debt	1.5000	1.3380
Total Millage:	18.6476	22.5595

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

Amy M. Drealan
City Clerk

Published: The Daily Tribune
May 27, 2015
AFFIDAVIT REQUESTED

3. Budget Resolution

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

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

WHEREAS, the City Commission has advertised the tentative millage rates in the Daily Tribune on May 27, 2015, and held the public hearing on the budget and the tentative millage rates pursuant to Section 16 of the Uniform Budgeting and Accounting Act (Truth in Budgeting) on Tuesday, June 9, 2015; and

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

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

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

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

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

101	GENERAL FUND	
	Mayor and Commission	\$27,550
	City Manager	127,801
	Elections	11,363
	City Attorney	56,750
	City Clerk	109,614
	Information Technology	76,870
	General Government	135,350
	Cable TV	5,750
	City Treasurer	88,800
	Assessment	21,600
	Police Services	781,985
	Fire/Rescue	256,600
	Building Department	63,555
	Planning Commission	0
	Public Works	188,000
	Street Lighting	35,400
	Recreation	418,879
	Retirement Services	237,600
	Transfers Out	11,000
	<i>Total General Fund Expenditures:</i>	<u>2,654,467</u>
	<i>Increase in Fund Balance:</i>	25,453
202	MAJOR STREETS	130,900
203	LOCAL STREETS	168,080
226	SOLID WASTE	330,523
251	POOL/FITNESS FACILITY	190,574
258	SCAF PARKS SPECIAL REVENUE	20,000
259	SCAF REMAINDER	0
260	DOWNTOWN DEVELOPMENT AUTHORITY	148,380
266	DRUG FORFEITURE	0
271	LIBRARY SERVICES	55,550
297	HISTORICAL FUND	5,310
301	DEBT SERVICE - VOTED	179,524
592	WATER and SEWER	1,222,182

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

General Operating - Charter	11.1363
General Operating - 2015	2.8556
Community Promotion	0.2704
Infrastructure Improvements - 2015	2.9242
Parks Improvement - 2015	0.7385
Solid Waste Collection & Disposal	1.6700
Pool & Recreation Facility Operations	1.2400
Library Operations	0.3865
Pool & Recreation Facility Debt	1.3380
TOTAL MILLAGE:	22.5595

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

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

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

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



Amy M. Drealan, City Clerk

B. Budget Summary

1. Key Budget Information

All Funds Budget Summary

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

	Actual 2013-2014	Amended Budget 2014-2015	Approved Budget 2015-2016
Assessed Valuation			
Real	141,185,920	156,207,830	171,421,930
Personal	3,221,970	3,237,250	3,420,020
Total	144,407,890	159,445,080	174,841,950
Taxable Valuation			
Real	125,139,900	129,164,540	133,845,550
Personal	3,221,970	3,237,250	3,420,020
Total	128,361,870	132,401,790	137,265,570
Millage Rate			
General Operating - Charter	11.4248	11.3094	11.1363
General Operating - 2015	0.0000	0.0000	2.8556
Community Promotion	0.0000	0.0000	0.2704
Infrastructure - 2015	2.4124	2.3880	2.9242
Parks Improvement - 2015	0.0000	0.0000	0.7385
Rubbish	1.7134	1.6960	1.6700
Pool Operations	1.2722	1.2593	1.2400
Library - 2015	0.3700	0.4949	0.3865
Pool Debt	1.3000	1.5000	1.3380
Total	18.4928	18.6476	22.5595
Total Revenues			
General Fund	2,441,920	2,447,302	2,679,920
Major Streets	119,687	109,041	114,015
Local Streets	103,937	101,989	100,100
Infrastructure Improvements*	302,787	497,625	713,500
Solid Waste	421,630	423,310	335,510
Pool/Fitness Facility	287,748	221,653	224,810
SCAF Parks Special Revenue Fund	0	0	30,000
SCAF Remainder Fund	70,252	55,000	9,000
Downtown Development Authority	71,252	78,891	86,510
Drug Forfeiture Fund	0	500	0
Library Services	46,480	63,938	51,910
Historical Fund	10,144	6,851	6,860
Debt Service - Voted	163,054	193,461	179,500
Water and Sewer	1,321,495	1,348,518	1,250,750
Total	5,360,386	5,548,079	5,782,385

B. Budget Summary
1. Key Budget Information

	Actual 2013-2014	Amended Budget 2014-2015	Approved Budget 2015-2016
Total Expenditures			
General Fund	2,592,051	2,463,497	2,654,467
Major Streets	125,347	177,780	130,900
Local Streets	71,724	75,286	168,080
Infrastructure Improvements*	211,980	810,322	970,000
Solid Waste	416,457	422,353	330,523
Pool/Fitness Facility	287,470	216,753	190,574
SCAF Parks Special Revenue Fund	0	0	20,000
SCAF Remainder Fund	55,061	68,350	0
Downtown Development Authority	49,540	83,131	148,380
Drug Forfeiture Fund	1	50	0
Library Services	53,636	53,647	55,550
Historical Fund	4,479	19,857	5,310
Debt Service - Voted	160,806	183,274	179,524
Water and Sewer	1,124,723	1,245,691	1,222,182
Total	5,153,275	5,819,991	6,075,490
End of Year Fund Balance			
General Fund	500,099	483,909	509,362
Major Street Fund	116,934	48,195	31,310
Local Street Fund	67,154	93,857	25,877
Infrastructure Improvements*	90,807	(114,679)	(371,179)
Solid Waste Fund	34,174	35,129	40,116
Pool/Fitness Facility Fund	279	5,178	39,414
SCAF Parks Special Revenue Fund	0	0	2,010,000
SCAF Remainder Fund	3,260,566	3,247,216	1,256,664
Downtown Development Authority	89,551	85,311	23,441
Drug Forfeiture Fund	294	744	293
Library Fund	4,631	14,923	11,283
Historical Fund	17,167	4,161	5,711
Debt Service Fund	9,874	20,062	20,038
Water and Sewer Enterprise Fund	1,807,169	1,909,996	1,938,564
Total	5,998,699	5,834,002	5,540,894

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

2. Summary Graphs and Tables

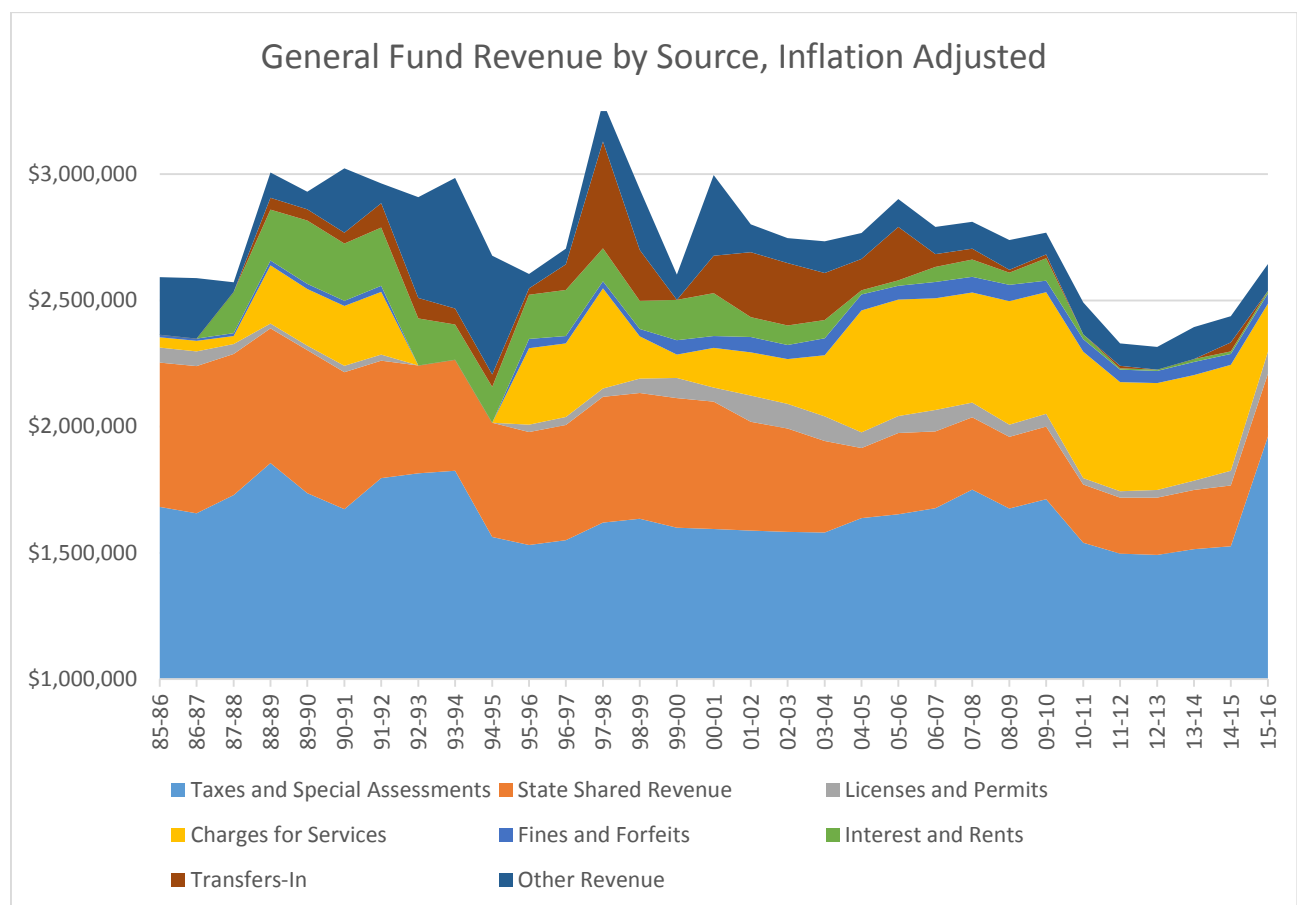
General Fund Revenue Trends. The following Figure 1 shows general fund revenue trends for the 1985-2015 period. All dollar values are adjusted into 2015 equivalent dollars to provide a consistent point of comparison. The figure shows that revenues generated by property taxes remained fairly consistent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

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

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

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

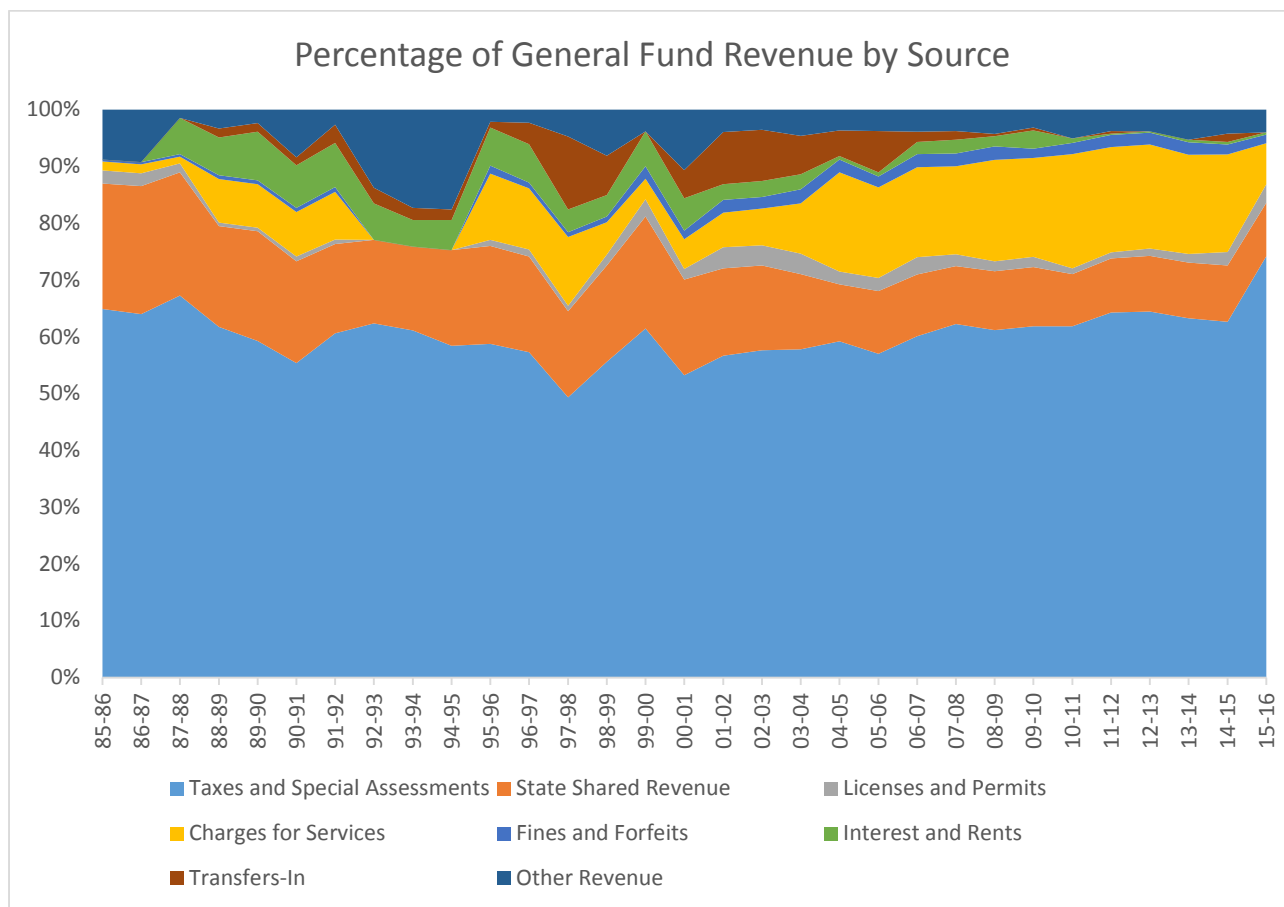
Figure 1. General Fund Revenues by Source, Adjusted for Inflation in 2015 equivalent dollars, 1985-2015



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

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

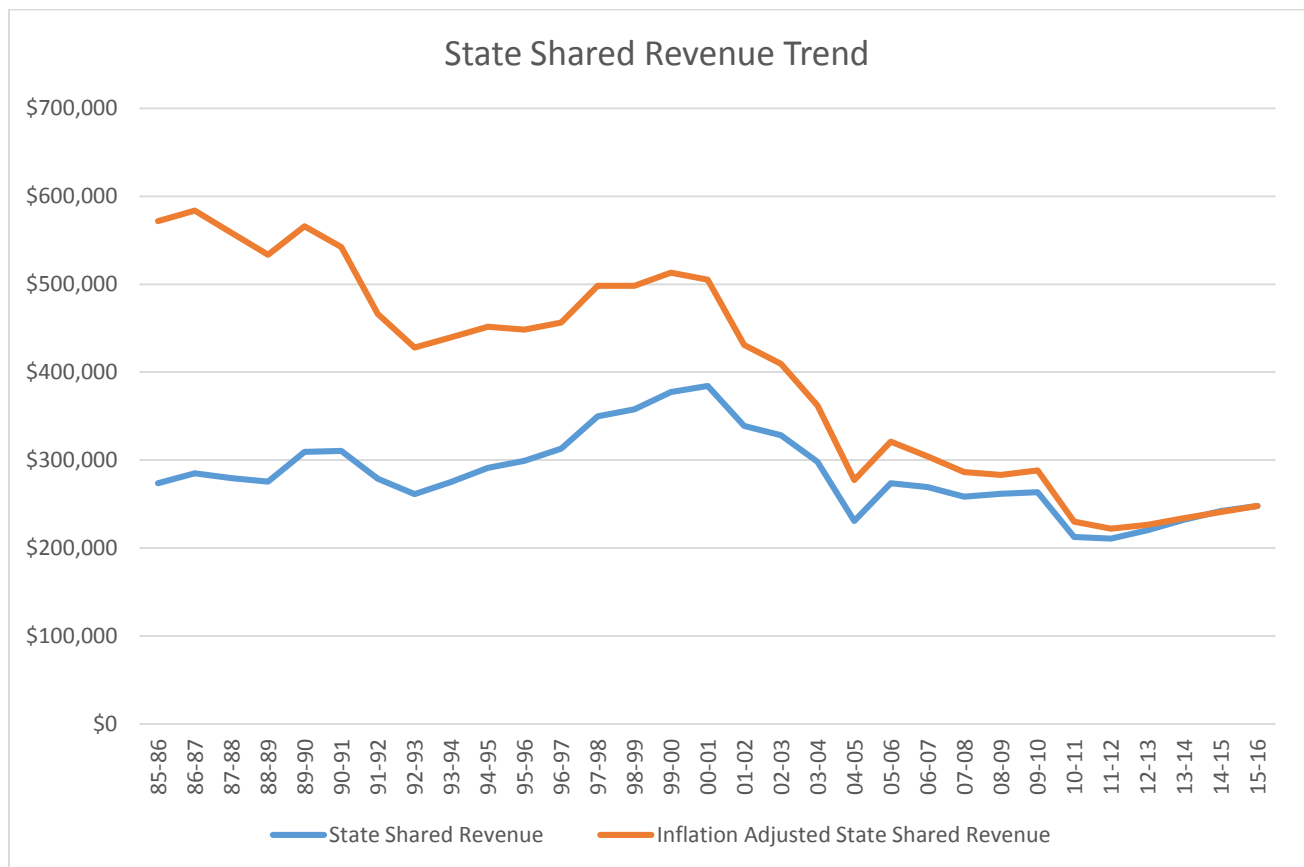
Figure 2. Percentage of General Fund Revenue by Source, 1985-2015



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

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

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



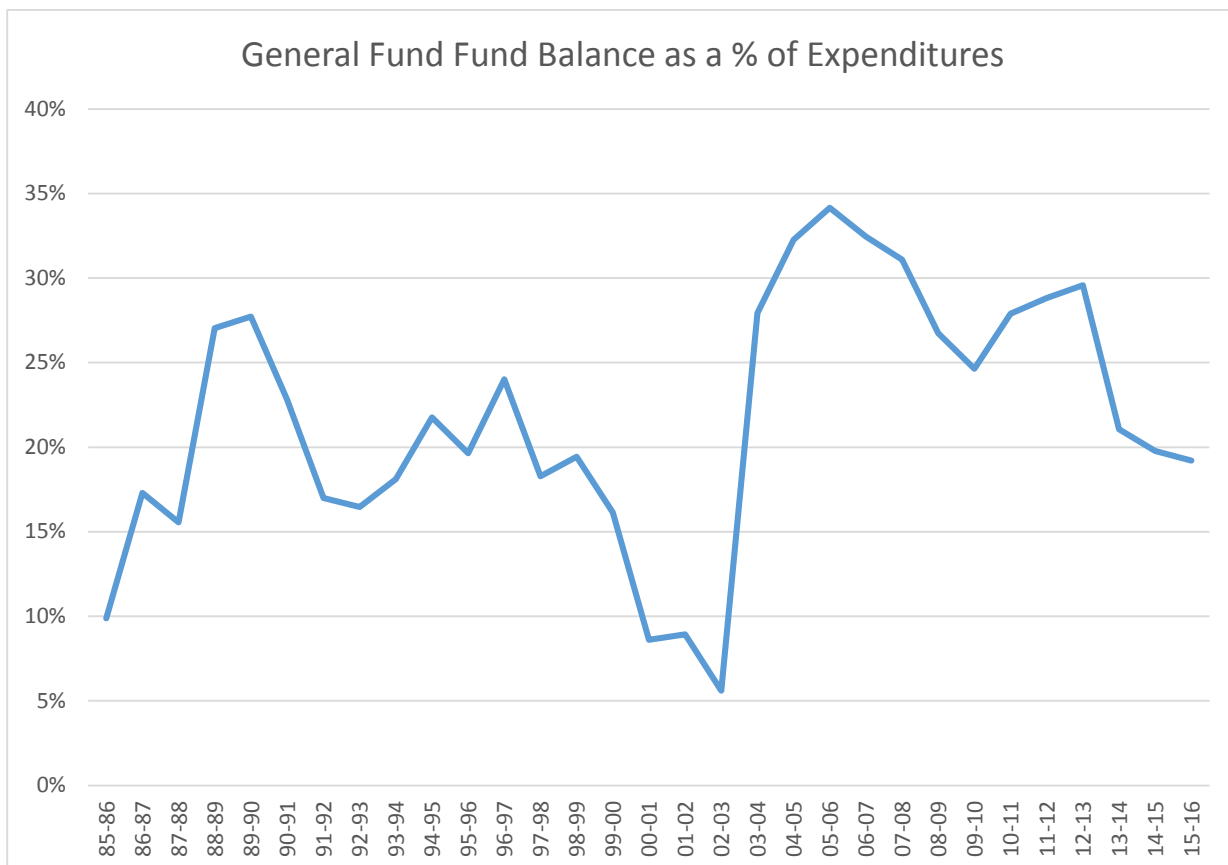
General Fund Fund Balance Trends. It is the stated policy goal of the City to maintain a general fund balance equal to 25-30% of general fund expenditures. The Government Finance Officers Association (GFOA) recommends that local governments maintain a minimum of two-months' worth of expenses, or 16.66%,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

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

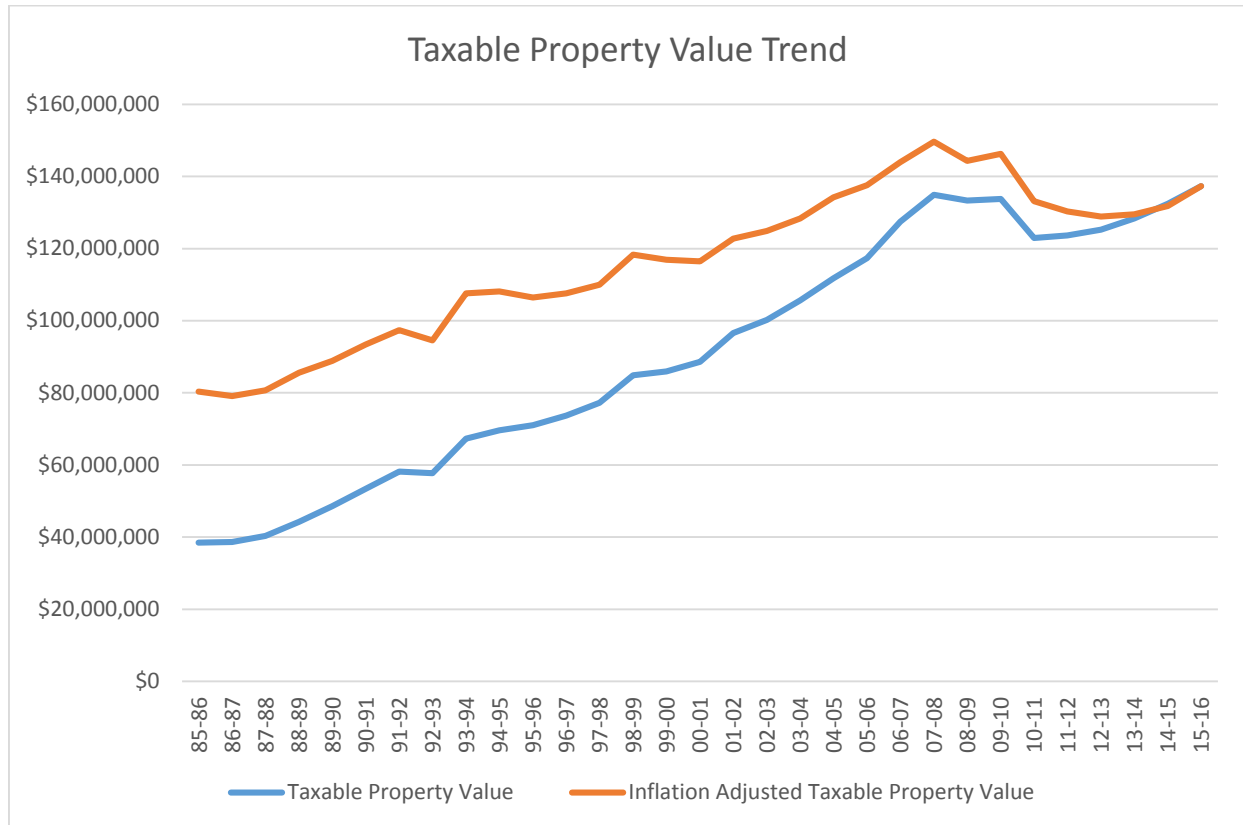
It is the City's plan in future years to continue to build fund balance towards the 25-30% range while also attending to the various deferred maintenance items that require attention throughout the City.

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



Property Value Trends. The following Figure 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 levels last seen in 2005.

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



3. City Commission Goals and Objectives

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

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

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

Objectives:

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

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

Objectives:

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

c. **Goal: Maintain Financial Sustainability**

Objectives:

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

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

Objectives:

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

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

Objectives:

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

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

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

Objectives:

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

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

Objectives:

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

h. **Goal: Protect the Environment**

Objectives:

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

4. Budget Policies and Procedures

a. Role of the Budget

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

b. Budget Strategy

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

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

c. Balanced Operating Budget

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

d. Impact of Capital Budget on the Operating Budget

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

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

e. Budgeting Controls

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

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

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

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

5. Fund Structure

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

a. *Governmental Funds*

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

b. *Proprietary Funds*

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

6. Millage Rate Information

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

- A 20-year renewal of the infrastructure millage,
- A 2.9 mill general operating millage,
- A 10-year 0.75 mill parks improvement millage, and
- A 5-year 0.5 mill library services millage.

The voter-approved millages that take effect this budget year total 4.262 mills, however, due to Headlee rollbacks the actual increase in the total 2015-2016 City millage rate over the 2014-15 rate is 3.9119 mills.

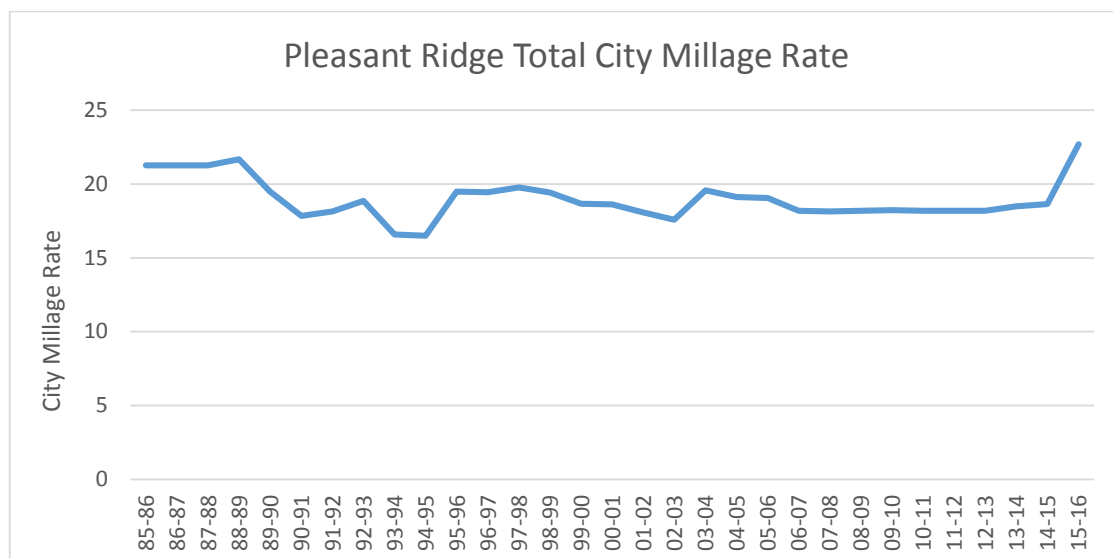
The 2015-2016 City millage rates also include a 0.1084 reduction in the library millage levy and a 0.162 reduction in the debt repayment millage levy. These reductions total 0.2704 mills compared to last year, and are being reallocated to a community promotion millage authorized by PA 359 of 1925 (MCL 123.881) to allow the City to allocate operating revenues more effectively. By statute, the community promotion millage may generate up to \$50,000 annually, and the 0.2704 mill levy will generate about \$35,700 for the City.

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

	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16
General Operating - Charter	11.7853	11.5519	11.4248	11.4248	11.4248	11.4248	11.4248	11.4248	11.4248	11.3094	11.1363
General Operating (2015)											2.8556
Infrastructure (2015)	2.4886	2.4393	2.4124	2.4124	2.4124	2.4124	2.4124	2.4124	2.4124	2.3880	2.9242
Community Promotion											0.2704
Parks Improvement (2015)											0.7385
Rubbish	1.7675	1.7325	1.7134	1.7134	1.7134	1.7134	1.7134	1.7134	1.7134	1.6960	1.6700
Pool Operations	1.3124	1.2864	1.2722	1.2722	1.2722	1.2722	1.2722	1.2722	1.2722	1.2593	1.2400
Library	0.4811	0.3439	0.3200	0.3700	0.4100	0.3700	0.3700	0.3700	0.3700	0.4949	0.3865
Debt	1.2276	0.8285	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.3000	1.5000	1.3380
Total Millage	19.0625	18.1825	18.1428	18.1928	18.2328	18.1928	18.1928	18.1928	18.4928	18.6476	22.5595

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

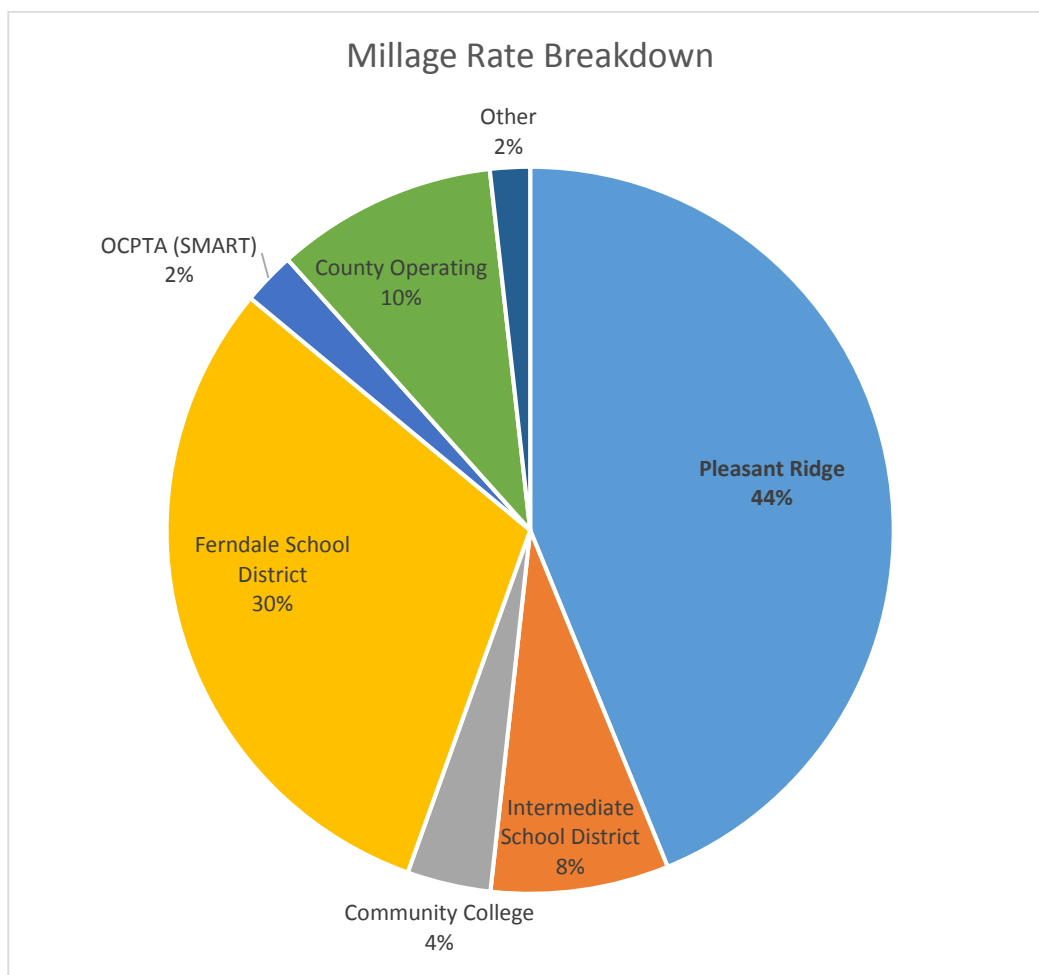
Figure 6. Total City Millage Rate (Homestead), 1985-Present



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



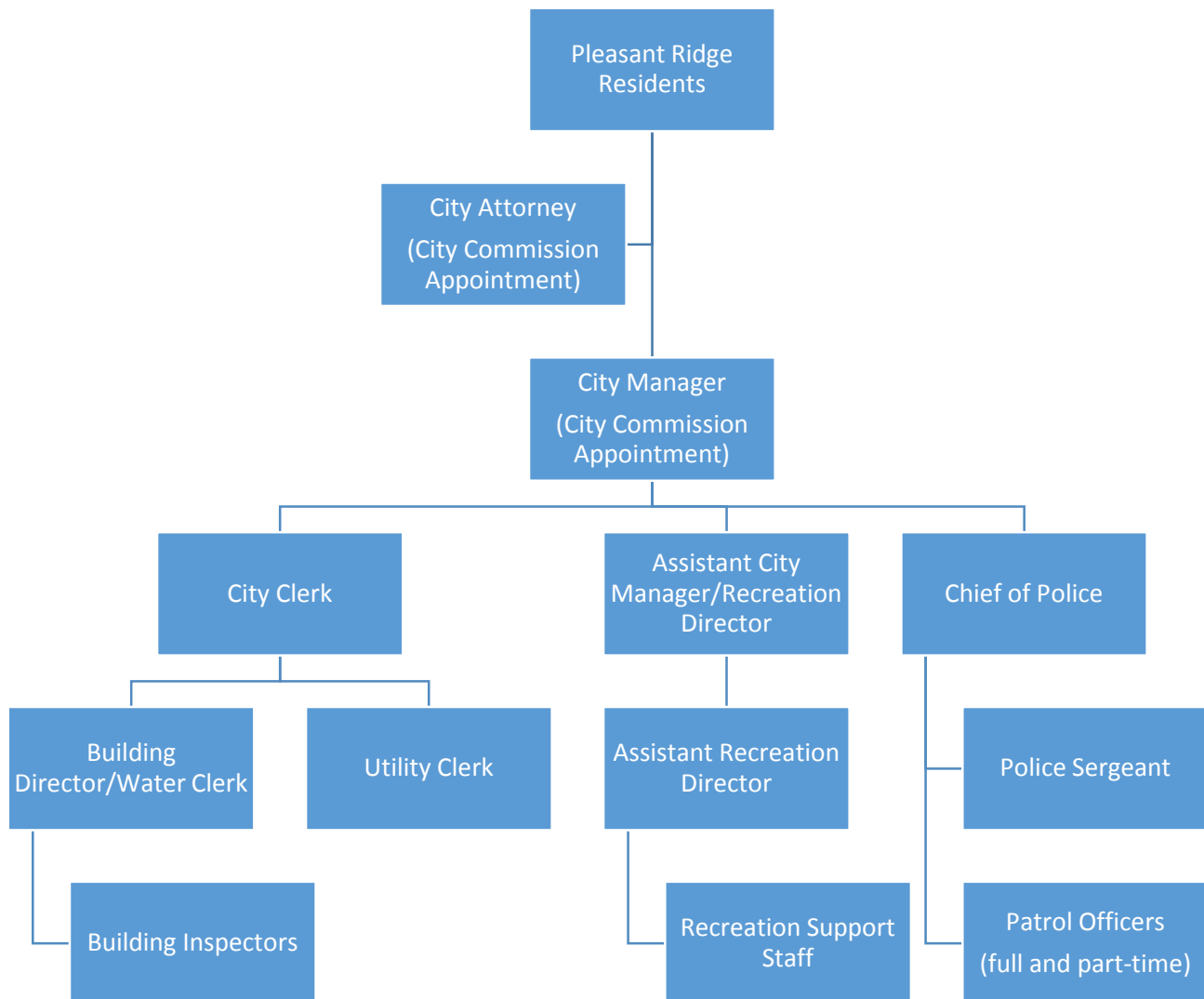
7. Personnel

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

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

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

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

Organization Chart

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

C. General Fund

1. Summary

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

REVENUES

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

EXPENDITURES

SOURCE	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
Mayor and Commission	\$ 33,028	\$ 28,050	\$ 6,118	\$ 7,570	\$ 27,550
City Manager	129,668	135,250	87,205	124,853	127,801
Elections	4,903	15,360	7,491	11,361	11,363
City Attorney	44,663	46,750	30,022	46,750	56,750
City Clerk	107,903	106,270	77,389	113,889	109,614
Information Technology	15,040	6,000	3,204	6,000	76,870
General Government	187,532	162,350	122,712	161,180	135,350
Cable TV	1,478	5,200	2,457	4,708	5,750
City Treasurer	92,116	95,850	64,425	91,294	88,800
Assessment	20,949	22,370	2,054	21,600	21,600
Police Services	841,777	806,765	526,733	791,272	781,985
Fire/Rescue	250,000	254,000	190,500	254,000	256,600
Building Department	24,658	33,950	25,256	35,309	63,555
Planning Commission	72,347	15,500	9,968	15,500	0
Public Works	150,179	138,300	69,309	144,353	188,000
Street Lighting	45,993	45,000	32,414	44,636	35,400
Recreation	400,871	354,650	247,737	358,922	418,879
Retirement Services	168,237	178,000	188,127	230,300	237,600
Transfers Out	709	0	0	0	11,000
EXPENDITURES TOTAL	\$ 2,592,051	\$ 2,449,615	\$ 1,693,121	\$ 2,463,497	\$ 2,654,467
Revenue over (under) expenditures	\$ (150,131)	\$ 9,462		\$ (16,195)	\$ 25,453
Fund Balance, beginning of the year	\$ 650,230	\$ 500,104		\$ 500,104	\$ 483,909
Fund Balance, end of the year	\$ 500,099	\$ 509,566		\$ 483,909	\$ 509,362
General Fund Balance %	19.29%	20.80%		19.64%	19.19%

C. General Fund

2. Revenues

2. Revenues

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

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

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

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

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

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

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

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

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

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

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

3. Expenditures

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

C. General Fund

3. Expenditures

Account Number	Description	Actual 2013-2014	Amended Budget 2014-2015	Actual 9 Months 3/31/15	Estimated Actual 2014-2015	Approved Budget 2015-2016
101-215-714.000	Retirement	13,340	13,200	7,091	13,200	13,340
101-215-715.000	Worker's Compensation	117	120	121	121	125
101-215-716.000	Unemployment Compensation	21	500	12	12	100
101-215-727.000	Office Supplies	50	1,000	-	-	-
101-215-728.000	Postage	90	500	33	33	-
101-215-731.000	Operating Supplies	-	600	675	675	-
101-215-790.000	Books & Periodicals	-	50	-	-	-
101-215-861.000	Mileage Allowance	-	150	-	150	150
101-215-903.000	Printing Legal Ads	365	400	-	400	-
101-215-955.000	Miscellaneous Expenses	-	100	-	100	100
101-215-956.000	Meetings, Conferences, Workshops	30	1,000	195	500	1,000
101-215-958.000	Memberships & Dues	293	450	255	450	450
101-215-970.000	Capital Outlay	-	-	2,808	2,808	-
<i>Totals for Department 215 - City Clerk</i>		<i>\$ 107,903</i>	<i>\$ 106,270</i>	<i>\$ 77,389</i>	<i>\$ 113,889</i>	<i>\$ 109,614</i>
Department 228 - Information Technology						
101-228-809.000	Contractual Services	\$ 4,656	\$ 6,000	\$ 3,204	\$ 6,000	\$ 12,000
101-228-851.000	Communications	-	-	-	-	42,600
101-228-928.000	Software maintenance	-	-	-	-	3,420
101-228-970.000	Capital Outlay	10,384	-	-	-	12,750
101-228-983.000	Leased Assets	-	-	-	-	6,100
<i>Totals for Department 228 - Information Technology</i>		<i>\$ 15,040</i>	<i>\$ 6,000</i>	<i>\$ 3,204</i>	<i>\$ 6,000</i>	<i>\$ 76,870</i>
Department 248 - General Government						
101-248-711.000	Social Security & Medicare	\$ 3	\$ -	\$ -	\$ -	\$ -
101-248-727.000	Office Supplies	16,886	13,000	9,422	13,000	16,000
101-248-728.000	Postage	1,450	2,500	2,536	2,536	4,450
101-248-731.000	Operating Supplies	8,905	5,000	1,833	3,000	8,100
101-248-734.000	Building Maintenance Supplies	871	200	-	200	200
101-248-803.000	Janitorial Contract	2,338	3,000	1,753	2,400	3,000
101-248-809.000	Contractual Services	17,178	8,500	9,450	9,450	8,500
101-248-809.002	Payroll Administration	8,070	8,500	6,395	8,100	8,500
101-248-809.600	Contract Services - Flag	275	750	-	300	300
101-248-851.000	Communications	32,556	30,000	8,447	30,000	-
101-248-880.000	Community Promotion	272	3,300	3,291	3,300	3,300
101-248-900.000	Printing & Publishing	10,248	8,000	8,610	9,000	10,500
101-248-910.000	Insurance & Bonds	38,998	48,500	48,506	48,506	48,500
101-248-920.000	Public Utilities	27,005	22,000	13,934	22,000	18,000
101-248-929.000	Maintenance & Repair-Equipment	254	1,000	170	200	-
101-248-931.000	Maintenance & Repair-Buildings	4,673	3,500	4,150	4,500	5,500
101-248-955.000	Miscellaneous Expenses	498	1,000	27	500	500
101-248-970.000	Capital Outlay	10,920	-	-	-	-
101-248-983.000	Leased Assets	6,132	3,600	4,188	4,188	-
<i>Totals for Department 248 - General Government</i>		<i>\$ 187,532</i>	<i>\$ 162,350</i>	<i>\$ 122,712</i>	<i>\$ 161,180</i>	<i>\$ 135,350</i>
Department 249 - Cable TV						
101-249-704.000	Part-Time Salaries	\$ 33	\$ -	\$ -	\$ -	\$ -
101-249-715.000	Worker's Compensation	7	-	8	8	-
101-249-731.000	Operating Supplies	1,438	1,000	1,449	1,500	1,500
101-249-809.000	Contractual Services	-	3,000	1,000	2,000	3,000
101-249-958.000	Memberships & Dues	-	1,200	-	1,200	1,250
<i>Totals for Department 249 - Cable TV</i>		<i>\$ 1,478</i>	<i>\$ 5,200</i>	<i>\$ 2,457</i>	<i>\$ 4,708</i>	<i>\$ 5,750</i>

Account Number	Description	Actual 2013-2014	Amended Budget 2014-2015	Actual 9 Months 3/31/15	Estimated Actual 2014-2015	Approved Budget 2015-2016
Department 253 - City Treasurer						
101-253-728.000	Postage	483	600	358	358	-
101-253-731.000	Operating Supplies	-	100	-	100	-
101-253-790.000	Books & Periodicals	309	500	-	-	500
101-253-801.000	Audit Contract	16,772	18,000	17,500	17,500	18,000
101-253-809.001	Accounting Services	65,056	65,550	41,672	65,000	65,000
101-253-890.000	Service Charges	3,612	5,000	2,639	5,000	5,000
101-253-900.000	Printing & Publishing	2,895	2,900	-	500	-
101-253-905.000	Printing Checks	-	500	-	-	-
101-253-928.000	Software Maintenance	2,063	2,000	2,192	2,192	-
101-253-954.000	Overage/Shortage	-	50	-	50	50
101-253-955.000	Miscellaneous Expenses	13	50	(6)	(6)	-
101-253-960.100	Credit Card Service Charge	913	600	70	600	250
<i>Totals for Department 253 - City Treasurer</i>		<i>\$ 92,116</i>	<i>\$ 95,850</i>	<i>\$ 64,425</i>	<i>\$ 91,294</i>	<i>\$ 88,800</i>
Department 254 - Assessment						
101-254-702.000	Administration Wages	\$ 314	\$ 500	\$ 120	\$ 500	\$ 500
101-254-711.000	Social Security & Medicare	9	50	9	50	50
101-254-728.000	Postage	-	550	-	-	-
101-254-804.000	County Assessor Fees	18,730	19,000	-	19,000	19,000
101-254-901.000	Printing Tax Bills	1,876	2,000	1,925	2,000	2,000
101-254-955.000	Miscellaneous Expenses	-	200	-	-	-
101-254-956.000	Meetings, Conferences, Workshops	20	70	-	50	50
<i>Totals for Department 254 - Assessment</i>		<i>\$ 20,949</i>	<i>\$ 22,370</i>	<i>\$ 2,054</i>	<i>\$ 21,600</i>	<i>\$ 21,600</i>
Department 301 - Police Services						
101-301-702.000	Administration Wages	\$ 109,949	\$ 72,000	\$ 33,034	\$ 72,000	\$ 73,450
101-301-703.000	Overtime	13,734	15,000	11,702	15,000	15,000
101-301-704.000	Part-Time Salaries	46,137	30,000	34,514	45,500	30,000
101-301-705.000	Regular Wages-Full time	282,717	303,000	182,788	260,000	289,000
101-301-708.000	Crossing Guard Wages	3,345	3,620	2,180	3,620	3,620
101-301-711.000	Social Security & Medicare	14,411	11,000	12,103	16,300	10,171
101-301-712.000	Hospitalization/Dental/Vision	138,793	135,000	85,062	135,000	125,760
101-301-712.001	Employee Contr. - Medical Insurance	(10,449)	(13,500)	(6,648)	(13,500)	(12,576)
101-301-713.000	Life Insurance	1,070	1,200	713	1,200	1,150
101-301-714.000	Retirement	116,293	110,000	67,133	110,000	114,005
101-301-714.001	Employee Contr. - Retirement	(7,416)	(7,500)	(5,986)	(7,500)	(9,745)
101-301-715.000	Worker's Compensation	5,539	6,000	5,755	6,000	6,000
101-301-716.000	Unemployment Compensation	117	2,500	64	100	200
101-301-717.000	Longevity	2,693	2,600	1,764	2,600	-
101-301-718.000	Uniform Allowance	2,588	5,375	1,778	3,500	3,450
101-301-718.100	Uniform Cleaning Allowance	2,533	3,275	2,375	2,900	2,850
101-301-720.000	Tuition, Training, Education	8,260	7,000	65	2,000	7,000
101-301-720.500	302 Training Funds	-	7,000	-	7,000	1,000
101-301-727.000	Office Supplies	2,195	2,000	308	1,500	2,000
101-301-728.000	Postage	88	250	137	250	250
101-301-731.000	Operating Supplies	14,035	12,000	9,118	12,000	14,000
101-301-751.000	Gas & Oil	20,496	20,000	12,120	17,000	20,000
101-301-803.000	Janitorial Contract	3,506	3,500	2,630	3,500	3,500
101-301-807.000	Animal Disposal Contract	-	200	-	-	-
101-301-809.000	Contractual Services	765	1,000	555	1,000	1,000
101-301-809.200	CLEMIS/LEIN Services	7,171	8,500	5,808	8,500	8,500

C. General Fund

3. Expenditures

Account Number	Description	Actual 2013-2014	Amended Budget 2014-2015	Actual 9 Months 3/31/15	Estimated Actual 2014-2015	Approved Budget 2015-2016
101-301-809.911	Dispatch Contract	40,345	40,195	27,022	40,200	40,200
101-301-827.200	Charges for services - IT	3,641	4,500	1,526	4,500	4,500
101-301-852.000	Radio Maintenance	-	1,000	-	-	-
101-301-929.000	Maintenance & Repair-Equipment	1,121	1,500	460	1,500	1,500
101-301-930.000	Maintenance & Repair-Vehicles	8,689	9,500	14,574	14,574	16,000
101-301-955.000	Miscellaneous Expenses	62	500	325	500	500
101-301-956.000	Meetings, Conferences, Workshops	1,081	500	81	500	1,000
101-301-958.000	Memberships & Dues	569	500	145	500	500
101-301-970.000	Capital Outlay	6,619	6,650	22,643	22,643	7,500
101-301-995.100	INTR:Debt - Govt'l	1,080	900	885	885	700
<i>Totals for Department 301 - Police Services</i>		<i>\$ 841,777</i>	<i>\$ 806,765</i>	<i>\$ 526,733</i>	<i>\$ 791,272</i>	<i>\$ 781,985</i>
Department 339 - Fire/Rescue						
101-339-802.000	Fire Services Contract	\$ 250,000	\$ 254,000	\$ 190,500	\$ 254,000	\$ 256,600
<i>Totals for Department 339 - Fire/Rescue</i>		<i>\$ 250,000</i>	<i>\$ 254,000</i>	<i>\$ 190,500</i>	<i>\$ 254,000</i>	<i>\$ 256,600</i>
Department 371 - Community Development						
101-371-715.000	Worker's Compensation	\$ 15	\$ 200	\$ 16	\$ 200	\$ 50
101-371-727.000	Office Supplies	135	500	-	500	-
101-371-728.000	Postage	33	150	67	150	-
101-371-809.000	Contractual Services	-	-	-	-	15,000
101-371-811.000	Electrical Inspector Fees	3,810	4,500	2,655	4,500	5,850
101-371-812.000	Mechanical Inspector Fees	3,049	5,000	2,359	5,000	6,500
101-371-813.000	Building Inspector Fees	16,990	14,400	9,600	14,400	14,400
101-371-827.100	Charges for services - Personnel	-	-	-	-	11,755
101-371-827.200	Charges for services - IT	-	-	-	-	9,000
101-371-955.000	Miscellaneous Expenses	626	800	2,189	2,189	1,000
101-371-970.000	Capital Outlay	-	8,400	8,370	8,370	-
<i>Totals for Department 371 - Community Development</i>		<i>\$ 24,658</i>	<i>\$ 33,950</i>	<i>\$ 25,256</i>	<i>\$ 35,309</i>	<i>\$ 63,555</i>
Department 400 - Planning Commission						
101-400-731.000	Operating Supplies	\$ -	\$ 500	\$ -	\$ 500	\$ -
101-400-809.000	Contractual Services	72,347	15,000	9,968	15,000	-
<i>Totals for Department 400 - Planning Commission</i>		<i>\$ 72,347</i>	<i>\$ 15,500</i>	<i>\$ 9,968</i>	<i>\$ 15,500</i>	<i>\$ -</i>
Department 440 - Public Works						
101-440-809.000	Contractual Services	\$ 927	\$ -	\$ -	\$ -	\$ -
101-440-809.110	Contract Services - B&L General P	7,347	6,500	2,525	6,500	6,500
101-440-809.130	Contract Services - Parks	124,538	118,000	56,164	118,000	127,500
101-440-809.140	Contract Services - Prop & Buildings	12,199	12,000	3,437	12,000	15,000
101-440-810.000	Public Works Contract	608	-	4,330	5,000	5,000
101-440-955.000	Miscellaneous Expenses	4,560	1,800	2,853	2,853	4,000
101-440-970.000	Capital Outlay	-	-	-	-	30,000
<i>Totals for Department 440 - Public Works</i>		<i>\$ 150,179</i>	<i>\$ 138,300</i>	<i>\$ 69,309</i>	<i>\$ 144,353</i>	<i>\$ 188,000</i>
Department 448 - Street Lighting						
101-448-921.000	Street Lighting	\$ 45,993	\$ 45,000	\$ 32,414	\$ 44,636	\$ 35,400
<i>Totals for Department 448 - Street Lighting</i>		<i>\$ 45,993</i>	<i>\$ 45,000</i>	<i>\$ 32,414</i>	<i>\$ 44,636</i>	<i>\$ 35,400</i>
Department 750 - Recreation						
101-750-702.000	Administration Wages	\$ 114,797	\$ 110,000	\$ 75,243	\$ 110,000	\$ 108,000
101-750-704.000	Part-Time Salaries	25,445	22,000	17,862	22,000	22,000

Account Number	Description	Actual 2013-2014	Amended Budget 2014-2015	Actual 9 Months 3/31/15	Estimated Actual 2014-2015	Approved Budget 2015-2016
101-750-711.000	Social Security & Medicare	10,847	11,000	5,443	11,000	9,945
101-750-712.000	Hospitalization/Dental/Vision	27,269	26,000	20,918	26,000	26,410
101-750-712.001	Employee Contr. - Medical Insurance	(1,941)	(2,600)	(1,999)	(2,600)	(2,641)
101-750-713.000	Life Insurance	372	400	279	400	336
101-750-714.000	Retirement	15,939	14,000	8,515	14,000	14,580
101-750-714.001	Employee Contr. - Retirement	(1,050)	(1,000)	(713)	(1,000)	(851)
101-750-715.000	Worker's Compensation	1,978	2,000	2,055	2,055	2,100
101-750-716.000	Unemployment Compensation	30	1,000	16	50	500
101-750-720.000	Tuition, Training, Education	60	200	-	200	200
101-750-727.000	Office Supplies	4,608	3,600	2,606	3,600	3,600
101-750-728.000	Postage	144	250	439	500	500
101-750-728.500	Newsletter Delivery	1,240	1,500	700	1,500	1,500
101-750-729.000	Recreation Program Supplies	8,546	6,000	3,890	6,000	6,000
101-750-730.000	Special Program Supplies	29,498	25,000	15,492	25,000	30,000
101-750-731.000	Operating Supplies	5,638	5,000	949	5,000	7,500
101-750-736.000	Computer Supplies	-	100	-	-	-
101-750-790.000	Books & Periodicals	-	100	-	-	-
101-750-803.000	Janitorial Contract	8,035	8,500	6,026	8,500	8,500
101-750-803.700	Exterminator Service	638	750	464	750	750
101-750-809.000	Contractual Services	26,381	20,000	21,762	25,000	30,000
101-750-809.700	Alarm System	4,230	5,100	1,565	5,100	5,100
101-750-827.200	Charges for services - IT	10,485	7,000	3,724	7,000	7,000
101-750-861.000	Mileage Allowance	663	350	640	750	700
101-750-880.000	Community Promotion	333	-	-	-	-
101-750-883.000	Sports	6,095	4,000	4,090	6,000	7,000
101-750-904.000	Printing Newsletter	9,264	8,000	8,978	13,000	9,000
101-750-920.000	Public Utilities	37,442	53,000	24,651	35,000	40,000
101-750-929.000	Maintenance & Repair-Equipment	-	1,500	-	1,500	1,500
101-750-931.000	Maintenance & Repair-Buildings	5,233	3,500	11,425	14,000	10,000
101-750-934.000	Maintenance & Repair-Parks	1,796	10,000	494	2,000	3,000
101-750-955.000	Miscellaneous Expenses	120	250	-	250	-
101-750-955.300	Trolley	3,288	5,000	2,566	4,000	3,500
101-750-956.000	Meetings, Conferences, Workshops	1,078	1,500	-	1,500	1,500
101-750-958.000	Memberships & Dues	1,325	1,650	440	1,650	1,650
101-750-970.000	Capital Outlay	41,045	-	9,217	9,217	60,000
<i>Totals for Department 750 - Recreation</i>		<i>\$ 400,871</i>	<i>\$ 354,650</i>	<i>\$ 247,737</i>	<i>\$ 358,922</i>	<i>\$ 418,879</i>
Department 863 - Retirement Services						
101-863-712.000	Hospitalization/Dental/Vision	\$ 116,714	\$ 135,000	\$ 151,988	\$ 185,000	\$ 185,000
101-863-712.001	Employee Contr. - Medical Insurance	(7,935)	(7,000)	(552)	(13,700)	(13,900)
101-863-714.000	Retirement	59,458	50,000	36,691	59,000	66,500
<i>Totals for Department 863 - Retirement Services</i>		<i>\$ 168,237</i>	<i>\$ 178,000</i>	<i>\$ 188,127</i>	<i>\$ 230,300</i>	<i>\$ 237,600</i>
Department 966 - Transfers Out						
101-966-999.218	Transfers Out - Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 11,000
101-966-999.251	Transfers Out - Pool Operating	\$ 709	\$ -	\$ -	\$ -	\$ -
<i>Totals for Department 966 - Transfers Out</i>		<i>\$ 709</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 11,000</i>
TOTAL APPROPRIATIONS		\$ 2,592,051	\$ 2,449,615	\$ 1,693,121	\$ 2,463,497	\$ 2,654,467

C. General Fund

3. Expenditures

Account Number	Description	Actual 2013-2014	Amended Budget 2014-2015	Actual 9 Months 3/31/15	Estimated Actual 2014-2015	Approved Budget 2015-2016
	NET OF REVENUES/APPROPRIATIONS - FUND 101	\$ (150,131)	\$ 9,462	\$ 350,485	\$ (16,195)	\$ 25,453
	BEGINNING FUND BALANCE	\$ 650,230	\$ 500,104	\$ 500,104	\$ 500,104	\$ 483,909
	ENDING FUND BALANCE	\$ 500,099	\$ 509,566	\$ 850,589	\$ 483,909	\$ 509,362

D. Special Revenue Funds

202. Major Street Fund

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

D. Special Revenue Funds

203. Local Street Fund

203. Local Street Fund

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

226. Solid Waste Fund

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

D. Special Revenue Funds

251. Pool/Fitness Facility

251. Pool/Fitness Facility

Account Number	Description	Actual 2013-2014	Amended Budget 2014-2015	Actual 9 Months 3/31/15	Estimated Actual 2014-2015	Approved Budget 2015-2016
Fund 251 - POOL/FITNESS FACILITY						
ESTIMATED REVENUES						
251-000-408.000	Pool Operating Taxes	\$ 159,822	\$ 162,643	\$ 154,479	\$ 162,643	\$ 166,800
251-000-636.100	Pool Visitor Fees	2,778	2,000	-	2,000	2,000
251-000-636.200	Swimming Lesson Fees	8,075	9,000	1,050	9,000	8,000
251-000-636.300	Swim Team Fees	29,777	28,000	7,882	28,000	28,000
251-000-665.000	Interest Income	1	10	1	10	10
251-000-698.000	Bond/Note Issuance @Face Value	44,879	-	-	-	-
251-000-699.101	Transfers In - General Fund	709	-	-	-	-
251-000-699.258	Transfers In - SCAF - PSRF	41,707	20,000	-	20,000	20,000
TOTAL REVENUES		\$ 287,748	\$ 221,653	\$ 163,412	\$ 221,653	\$ 224,810
APPROPRIATIONS						
Department 750 - Recreation						
251-750-970.000	Capital Outlay	\$ 45,879	\$ 5,000	\$ -	\$ 500	\$ -
251-750-983.000	Leased Assets	16,743	13,500	13,457	13,457	13,500
	<i>Totals for Department 750 - Recreation</i>	<i>\$ 62,622</i>	<i>\$ 18,500</i>	<i>\$ 13,457</i>	<i>\$ 13,957</i>	<i>\$ 13,500</i>
Department 759 - Pool/Fitness Facility Operations						
251-759-702.000	Administration Wages	\$ 20,695	\$ 10,000	\$ 6,214	\$ 10,000	\$ 9,500
251-759-704.000	Part-Time Salaries	43,556	42,000	26,272	42,000	35,000
251-759-711.000	Social Security & Medicare	6,015	5,000	3,100	5,000	3,404
251-759-712.000	Hospitalization / Dental / Vision	-	2,400	-	2,400	2,100
251-759-712.001	Employee Contr. - Medical Insurance	-	(240)	-	(240)	(210)
251-759-713.000	Life Insurance	-	150	-	150	50
251-759-714.000	Retirement	-	1,100	-	1,100	415
251-759-714.001	Employee Contr. - Retirement	-	(500)	-	(500)	(285)
251-759-715.000	Worker's Compensation	803	770	834	834	850
251-759-716.000	Unemployment Compensation	-	100	-	100	100
251-759-727.000	Office Supplies	198	750	-	750	750
251-759-728.000	Postage	-	-	8	8	-
251-759-731.000	Operating Supplies	5,967	5,000	4,412	5,000	5,000
251-759-731.500	Pool Chemicals	7,097	4,000	1,634	4,000	7,000
251-759-738.000	Licenses & Permits	66	200	66	200	200
251-759-803.000	Janitorial Contract	12,053	11,000	9,040	11,000	12,500
251-759-809.000	Contractual Services	-	1,000	-	1,000	-
251-759-809.500	Temporary Labor (Open/Close)	-	5,000	-	5,000	-
251-759-827.000	Administrative Service Charge	38,500	38,500	25,667	38,500	12,500
251-759-827.200	Charges for services - IT	2,625	1,100	184	1,100	1,100
251-759-880.200	Swim Team	31,995	22,000	22,954	22,954	32,000
251-759-880.300	Suits & Sweats/Uniforms	2,288	1,000	449	1,000	2,000
251-759-880.400	Synchronized Swimming	489	350	503	503	500
251-759-890.000	Service Charges	75	200	46	200	100
251-759-920.000	Public Utilities	19,781	15,000	6,346	15,000	20,000
251-759-920.300	Utilities - Water	20,202	22,000	17,234	22,000	21,000
251-759-929.000	Maintenance & Repair - Equipment	2,312	1,500	252	1,500	1,500

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

258. Segregated Capital Assets Fund (SCAF)

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 during March of 2015. For the purposes of inflation indexing, the City uses the Consumer Price Index for All Urban Consumers (CPI-U) for the Detroit-Ann Arbor-Flint, MI region as calculated by the United States Bureau of Labor Statistics.² 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. For the initial 2015-16 fiscal year, the City is anticipating \$30,000 of cash returns and is budgeting to transfer \$20,000 out to the pool operating fund.

SCAF-PSRF Summary Table

Date	Market Value	CPI-U Value	Inflation-Indexed Corpus Value	Preceding Year Cash Returns	Available Funds
March 31, 2015	\$2,000,000	221.784	\$2,000,000	--	--

² http://data.bls.gov/pdq/SurveyOutputServlet?data_tool=dropmap&series_id=CUURA208SA0,CUUSA208SA0

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

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

260. Downtown Development Authority

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

266. Drug Forfeiture Fund

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

D. Special Revenue Funds

271. Library Fund

271. Library Fund

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

297. Historical Fund

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

301. Debt Service (Voted Bonds)

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

E. Water and Sewer Enterprise Fund

592. Water and Sewer Fund

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

E. Water and Sewer Enterprise Fund

592. Water and Sewer Fund

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

F. Infrastructure Improvement Plan

Infrastructure Improvement Plan

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

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

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