



FYE:
2015-2016

Biennial Budget Book

City Hall



300 East 9 Mile
248-546-2525

DPW



521 E. Cambourne
248-546-2519

Recreation



1201 Livernois
248-544-6767

Police



310 East 9 Mile
248-541-3650

Fire



1635 Livernois
248-546-2510

Mayor

Dave Coulter

Councilmembers

Dan Martin, Mayor Pro Tem

Michael B. Lennon

Greg Pawlica

Melanie Piana

Adopted:

4/28/2014

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BUDGET SUMMARY PAGE

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TRANSMITTAL LETTER

April 15, 2014

To the Honorable Mayor and City Council:

FYE 2015 and 2016 Biennial Budget Transmittal

Dear Mayor Coulter and City Council Members:

Letter of Introduction

I am pleased to present you a biennial budget for Fiscal Year 2014-2015 and Fiscal Year 2015-2016. Like many other communities, the City of Ferndale continues to face the most basic of structural problems: expenditures continue to grow faster than revenues. Among the revenue challenges, the most impactful is the slow increase in taxable value of only 1.78% for Fiscal Year 2015; and potential elimination of personal property taxes by the State of Michigan (pending voter approval in August, 2014). A proposed final increase to 5.4552 millage rate, for a total operating millage of 20 mills, that voters approved will be implemented for both budget years. This increase in revenue coupled with increased personnel costs, general inflation, and capital needs still created a \$1,183,110 deficit in FYE 2015 and a \$1,242,707 deficit in FYE 2016 that is becoming more of a challenge each Fiscal Year.

In 2011, our citizens elected to pass the Headlee Override which has allowed the City to protect our services from impactful reductions. Despite this revenue support, the deficit remains larger than what the Headlee can provide. During the FYE 2015 & 2016 budget workshops, City Council worked diligently to balance the budget by eliminating, deferring or financing capital projects and reducing our contribution to legacy OPEB (Other Post-Employment Benefits) Costs by over 80%. In Fiscal Year 2014 Council approved funding the four SAFER Fire Fighter positions from fund balance in order for staff to work on creating a Fire Authority, unfortunately, a Fire Authority with our neighbors is unlikely at this time. The current budget cannot sustain the additional \$365,000 per year and these positions are no longer funded in FYE 2015 & FYE 2016. The City continues to maintain a structural deficit that will continue to be difficult to manage and Council will have to constantly readjust priorities to meet the needs to balance the budget.

The following shows an accurate reflection of the negative impact that our taxable value has had on budget outlook:

	2010	2015	Difference
General Operating Millage	14.5448	20.00	5.4552
Revenue	\$18,549,820	\$18,232,693	(\$317,127)
Expenditures	\$19,254,261	\$18,232,693	(\$1,021,568)

After five years and a 28% increase in taxes, revenues are still \$317,127 lower than they were in 2010 and our expenditures have decreased by over \$1 Million. Unfortunately, our revenue will be slower to grow than our expenditures. For the first time, we will be seeking private funding to help with capital projects for our parks as well as seeking out grant opportunities as the general fund cannot support further contributions to the Public Improvement Fund.

Other non-general funds also face deficits and challenges to their integrity in the near future. Expenses for sanitation services continue to rise as revenues starts its slow incline upwards. In order to stabilize the fund, staff has recommended an increase in sanitation fees over the next two years. In the near future, the City will need to reinvest in its major and local street infrastructure, this will require the community to raise the millage for road bonds so that we may meet our investment obligations. Major and Local Streets will deplete their fund balance in 2016 and the future without continued support for road bonds may mean a crumbling infrastructure.

Though these times are challenging, as City Officials, it is our duty to use this time continue reinvent government, look toward technological efficiencies to offset costs. The Department of Public Works has already made significant changes to procedures saving the City between \$500,000 - \$700,000 per year. The City is starting to invest in technology to help assist in quicker, faster and more efficient customer service with the end goal to decrease expenditures. Staff is currently working with four other communities in a Health and Wellness model to save future costs in healthcare. Staff is also working on a study to change our streets lights to LED, again, with the goal to decrease costs. It is with these innovative ideas as we move toward the next five years that we hope to increase our services while maintaining a balanced budget.

The next several pages present a detailed picture of our budget for the next two fiscal years, 2014-2015 and 2015-2016 for City Council, City Staff and our residents. In closing, I want to thank the Management Team for their input and oversight of their departmental budgets. A special recognition to Joseph Gacioch, Chief Innovation Officer for his help with the budget narrative and most of all Karen Meyer and Brian Camiller, from Plante Moran who worked diligently to prepare this budget.

Sincerely,



April Lynch, City Manager

Resolution

A RESOLUTION TO PROVIDE FOR A LEVY OF TAXES, WATER/SEWER RATES, AND SANITATION FEES FOR FISCAL YEARS 2014-2015 AND 2015-2016.

Motion by _____, seconded by _____, that the following resolution be adopted:

In accordance with Chapter IX, Section 8 through 10 of the Charter of the City of Ferndale and State Law MCL141.412, it is provided that the City Council shall adopt a resolution to levy taxes and fees to support the proposed expenditure budget, and

On April 28, 2014, a Public Hearing was held in accordance with Chapter IX, Section 8 of the Charter of the City of Ferndale, and the statutes of the State of Michigan:

IT IS RESOLVED AS FOLLOWS:

1. The millage rates shall be levied as follows:
 - a. For the fiscal year ending June 30, 2015, a rate of **29.0264** mills shall be levied on the Taxable Valuation of Real and Personal property in the City of Ferndale to provide **14.5448** mills for General Operating purposes, **2.1815** mills for Refuse Collection, **6.7434** mills for General Obligation Debt Service, **0.1015** mills for Publicity and Advertising, and **5.4552** mills for an additional voted operating levy, as passed affirmatively on May 4, 2011.
 - b. A rate of **1.9601** mills shall be levied for a Municipal Library, **0.9601** mills as authorized under Act 164, and **1.0000** mills as approved by the voters on 5/8/07.
 - c. A rate of **1.3794** mills shall be levied for DDA Operating purposes.
2. The millage rate upon which the fiscal year ending June 30, 2016 budget is based shall be the same as a through c above, but with debt service levy of **6.5285** instead of **6.7434**, for a total levy of **32.151** including the Library and DDA millages.
3. The following rates and policies shall apply to customers of the City of Ferndale Water and Sewage Disposal System:
 - a. The combined water/sewage-disposal rate shall be reduced to **\$99.00** from **\$110.00** per thousand cubic feet of consumption for all bills rendered on or after July 1, 2014 through June 30, 2015. A sewage-disposal rate shall be established at 50% of the combined water/sewer rate, for commercial customers designated by the County, or **\$49.50**, as follows:

<u>CUBIC FEET</u>	<u>Combined Rate</u>	<u>Sewer Rate</u>
At 100 (1 billed unit, or 1/10 MCF)	\$ 9.90	\$ 4.95
At 1,000 (10 billed units, or 1 MCF)	\$99.00	\$ 49.50

- b. Consumers shall be billed at their actual use starting with 1 billed unit (equal to 100 cubic feet or 1/10 MCF). The “minimum bill” was eliminated effective July 1, 2006.
- c. A readiness-to-serve charge of **\$29.00** per billing cycle shall be assessed on all properties connected to the water and/or sewer system to offset the cost of capital acquisitions and its related debt service.
- d. There will be a 10% penalty on the current portion of the billed amount for non-payment of a water/sewer bill by its due date.
- e. The charge for shutting off water service will continue in the amount of \$50 during regular DPW business hours. The charge for reconnecting service after regular DPW business hours will be \$100.
- f. Service may be shut-off and a customer charged the shut-off fee due to: non-payment of an outstanding bill for more than 30 days after the due date, failure to respond to a service notice left at the property, and/or failure of a new customer to sign for service.
- g. It is the City of Ferndale’s policy to bill each customer based on an actual meter read that is obtained by the water service personnel each month and/or quarter. In the event that the service personnel are not able to obtain an actual read, a service card may be left at the service address. If the water billing staff does not receive a revised meter reading from the service personnel or the customer before the estimated billing invoice is generated, an estimated reading will be calculated. Estimated reads will be calculated at the discretion of the City, using either the highest read on the property over the past two years or an estimate of 30 units per quarter (the standard quarterly estimate of a residential property with four household members, per AWWA).
- h. In the event a customer receives an estimated water/sewer bill and a subsequent actual read is taken which indicates less water use than the amount originally billed, the customer will be responsible for paying the estimated bill if a service card was left and the customer did not respond to the service card within the time required per the card. Any credit for an overpayment will remain on the account until the customer subsequently uses the amount of water billed using the estimated meter reading.
- i. The charge for meter repairs will be continued as required or requested.
- j. A fire sprinkler maintenance charge will apply to those services in the amount of \$45.00 per quarter, or \$15.00 per month.
- k. The high-strength industrial surcharge as adjusted according to charges levied by the City of Detroit and passed through to those customers exceeding the limits.
- l. The industrial waste-control charges on non-residential (commercial or industrial) meters as adjusted according to the charges levied by the City of Detroit and passed through to those customers designated as “non-residential.”

4. That the following rates shall apply to customers who are provided refuse collection and disposal services:
 - a. For the 2014-2015 fiscal year, a Sanitation Fee of \$138 per single-family residential property, \$117 per apartment unit, and \$232 per commercial property.
 - b. For the 2015-2016 fiscal year, a Sanitation Fee of \$148 per single-family residential property, \$124 per apartment unit, and \$244 per commercial property.
 - c. A rental charge for dumping refuse to a City-provided truck at **\$250** per use.

The resolution being put to a vote on roll call, the Council voted as follows:

AYES:
NAYS:
Motion Carried.

I, J. Cherilynn Brown, City Clerk of the City of Ferndale, do hereby certify that the foregoing is a true and compared copy of a resolution duly made and passed by the Ferndale City Council at a meeting held on April 28, 2014.

J. Cherilynn Brown, City Clerk



BUDGET STORY

HIGHLIGHTS

Accounting & Treasury · Building Inspections · Code Enforcement
Community Development · Election Services · Fire Services
General Administration · Parks & Rec · Police Services · 43rd District Court

General Fund Revenue

The General Fund is the City’s primary operating fund. The most significant revenue sources for the General fund are property tax, state-shared revenues, personal property tax, and charges for services. The condition of these revenue sources are dependent on the economic environment and can fluctuate from year to year. Other general fund revenue sources include permit and licensing fees, fines and forfeitures, and investment income.

What’s Trending?

Taxable values have declined by 12.1% over the past three years. In 2011, the citizens of Ferndale approved a Headlee Override that has allowed the City of Ferndale to increase the millage rate by 3 mills in fiscal 2012, and up to 5.4552 mills for fiscal years 2013 through 2016.

Table 1: Millage Rates for the City of Ferndale for Fiscal Year Ends 2011-2016

	2011	2012	2013	2014	2015	2016
General Operating	14.5448	14.5448	14.5448	14.5448	14.5448	14.5448
*Voted Headlee		3.0000	3.5000	4.6000	5.4552	5.4552
PR Tax	.0825	.0897	.1000	.1015	.1015	.1015
Refuse Tax	2.1815	2.1815	2.1815	2.1815	2.1815	2.1815
GOUT	6.0000	6.7800	7.2850	7.7004	6.7434	6.5825
District Library	1.9601	1.9601	1.9601	1.9601	1.9601	1.9601
Total	24.7689	28.5561	29.5714	31.0883	30.9865	30.8256

*Sunsets Fiscal year 2016 (tax year 2015)

Source: Finance Department

Did You Know...?

A Headlee Rollback means a local govt. must roll-back its' max authorized millage rate if increases in existing community wide property tax revenue exceed the rate of inflation.

What is a Headlee Override?

In 1978, citizens of Michigan approved the Headlee Amendment. Headlee limits the growth of property tax revenues that can be collected by your local government by controlling how the maximum authorized millage rate is calculated, particularly as it relates to growth on existing property.

Proposal A

In March 1994, Proposal A also created a new methodology to determine property values for tax purposes with the introduction of taxable value (TV). TV on each *individual* property cannot increase by more than the lesser of inflation or 5% annually until a property is sold or “transferred” regardless of how quickly existing property values may be growing. This difference between SEV and TV when a property is sold or transferred is referred to as the “uncapped value”. Table 2 exhibits the millage rates for the last six years within the City of Ferndale.

Table 2: Property Tax Revenues, Fiscal Years 2011-2016

Year	Property Taxes	Voted Property Taxes
2011	\$8,416,998	-
2012	\$7,145,258	\$1,597,625
2013	\$7,235,982	\$1,742,174
*2014	\$6,811,097	\$2,154,081
*2015	\$6,788,241	\$2,546,012
*2016	\$6,788,241	\$2,546,012

**Figures are projected*

Source: Finance Department

State Shared Revenues:

State shared revenues are the second largest source of revenues for most local Michigan municipalities. The State Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments as unrestricted revenues. The revenue sharing program is made up of two components: Constitutional Revenues, and Economic Vitality Incentive Program (EVIP) revenues.

Did You Know...?

Constitutional Revenues: are constitutionally guaranteed to municipalities.

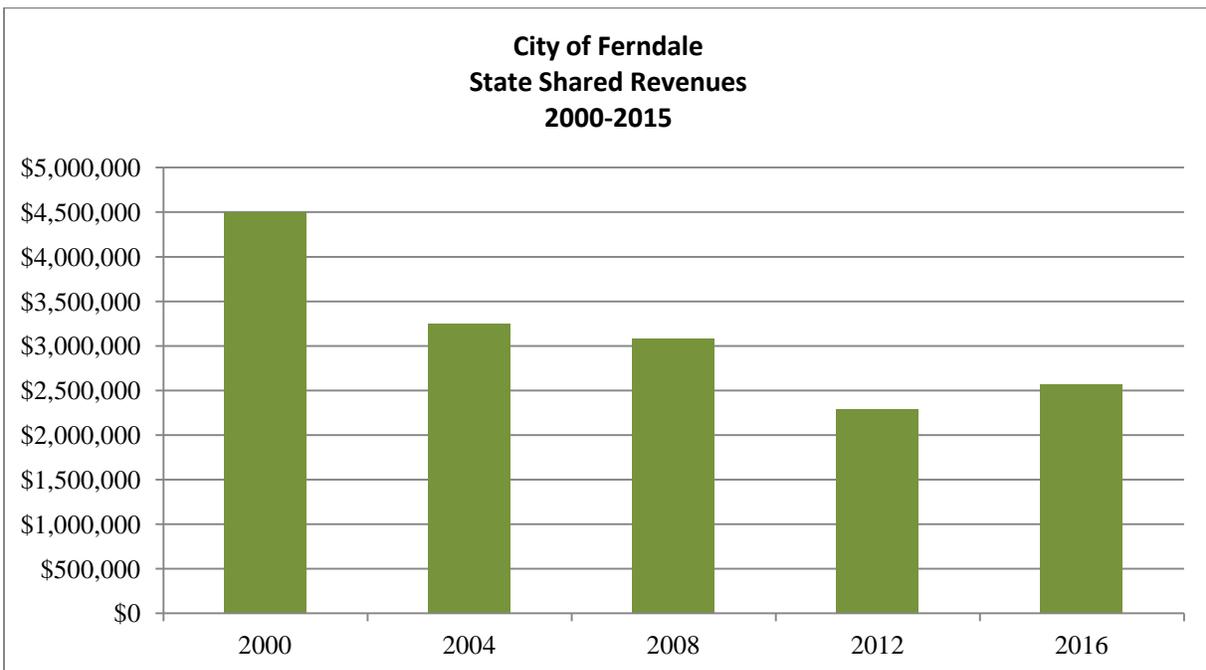
EVIP Revenues: are not guaranteed and can only be received by meeting State mandates.

A Similar Pattern

State Shared Revenues have been on the decline since 2000. The State’s transition from statutory revenue sharing to the EVIP program focuses on incentivizing collaboration and service consolidation between local government jurisdictions.

Did You Know...?
2015: Ferndale expects to collect \$725,000 in PPT, after the loss of \$72,000 from the parcels under \$40k

Table 3: State Shared Revenues



Personal Property Tax (PPT)

In December of 2012, Governor Snyder signed a [package of bills](#) that collectively provides personal property tax exemptions for “small taxpayers” and for “eligible manufacturing personal property.” Both of these exemptions have effective dates deferred between 2014 - 2016. The package of bills stipulates some revenue recovery through a new Essential Services Assessment on all industrial real and commercial real Authority.

*The entire PPT reform package requires statewide voter approval.
The statewide vote is scheduled to occur during the August 2014 regular election.*

Fund Balance of the General Fund

The fund balance serves as “Rainy Day” money that helps to ensure that the City can handle unexpected losses of revenues or a catastrophic event. A healthy fund balance positively impacts the City’s bond rating and is critical to a sustainable city budget during periods of economic downturn or slow recovery.

In years past, a municipal fund balance was considered healthy at 15%; however, with the declining sources of revenue and continued increases in costs, this benchmark may not provide as much security as it once did. The Government Finance Officer Association (GFOA) recommends a **minimum** fund balance of two months of operating expenditures, or 16.67%. For the years ending June 30, 2015 and 2016, the City of Ferndale anticipates finishing the years with 28% and 26.5% of expenditures in fund balance each year until the expiration of the Headlee Override millage in fiscal year 2016. Without a renewal of that millage, the City will lose an additional \$2.5 million per year going forward. At that rate, without offsetting reductions to expenditures, the City would finish fiscal year 2018 in a deficit.

General Fund Revenue Summary

The City projects an increase of total revenue in 2015 to be approximately \$400,000 more than in 2014, primarily due to an increase to the voted Headlee Override millage (offset by the decrease to the debt service millage in a separate fund). There are no other significant changes to General Fund’s revenues.

General Fund Expenses

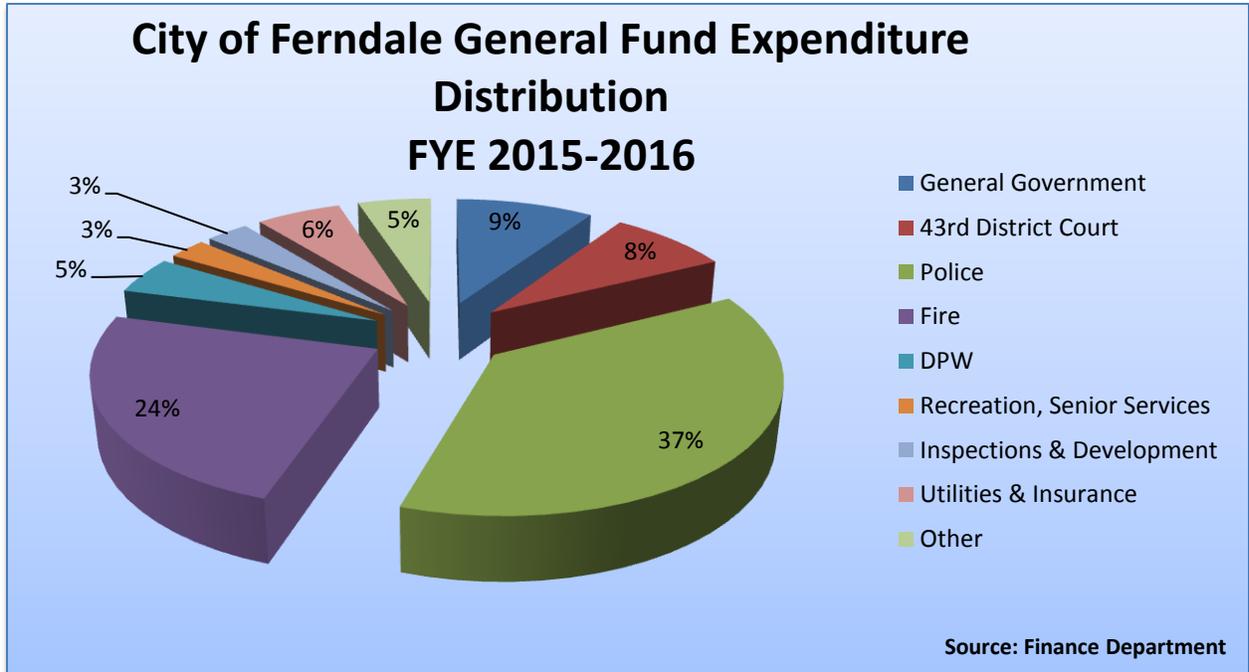
Every year, the Mayor, City Council, the City Manager, and staff must forecast the pending year’s expenses and incorporate the estimates into the City’s two year budget cycle. For this reason, the general fund budget can be viewed as the general operating plan of the City.

Table 4: General Fund Expenditures, Fiscal years 2011-2016

Year	GF Expenditures	(+/-) %
2011	\$17,114,553	-
2012	\$19,365,553	+13.0%
2013	\$18,487,747	-4.5%
*2014	\$19,113,153	+3.4%
*2015	\$18,232,693	-4.6%
*2016	\$18,522,344	+1.6%

**Projected Expenditures*

How the Money is Spent (General Fund Only)



Fiscal Year End 2015 & 2016 Expenditure Highlights of the General Fund

Reorganization

As part of the budget process for fiscal year 2015, the City has performed an extensive reorganization of the general ledger. The Motor Pool and Human Resources funds have been closed as of June 30, 2014 with new departments for these functions established within the General Fund. In addition, a new department, the Technology and Telecommunications department, has been created effective July 1, 2015. Further, the expenditure allocations related to fringe benefits, particularly pension and retiree healthcare, also known as other postemployment benefits (OPEB), have been dramatically changed to more realistically reflect the activity which incurs the expenditure. Additional line-item detail related to fringe benefits is also provided in each department. Finally, an overhead allocation has been performed which spreads costs for various administrative activities to the proper fund, offset by corresponding expenditure reductions within the General Fund.

Central Services

Central Services has historically been a repository for items and services deemed to be general to city operations. Some of these include telecommunications, information technology purchases and help desk services, city utility accounts, as well as a portion of bad debt. The pending and future fiscal year budgets will define Central Services as a shared budgetary organization that funds tasks and services considered to be specific to general operations. Examples of such services include general postage, mail processing, janitorial and general office supplies and utilities. Resource expenses that register different levels of demand will be managed as budgetary resource allocations. Budgetary Resource Allocations refers to the distribution of resources to the department levels based on their actual consumption. This approach is intended to result in a more transparent and accurate representation of budgetary expenses at the department and program level.

Technology & Telecommunications

The budgetary organization of Technology and Telecommunications has been established to oversee the City's use of existing and emerging technologies in government operations, and its delivery of services to the public. This organization's budget will be managed by the City Manager's Office.

Establishing this organization will help the city design and implement a coherent and coordinated vision for technology investments and service delivery that will result in greater operating efficiencies, improved customer service, and cost reductions. Organizing Citywide IT will also enable the city to consolidate dozens of disparate licensing agreements with common application and hardware providers such as McAfee, MS Office, Cisco Systems, and Dell; enabling the city to leverage its buying power to reduce costs and to extend the lifetime of service agreements.

Contributions

The Public Improvement Fund (Capital Projects) and Major Streets projects have often relied on General Fund contributions as a significant revenue source. In FY 2014, General Fund has provided \$950,500 just for Major Streets and is budgeting an additional contribution of \$213,000 in FY2016. As fund balance in the General Fund has declined, General Fund will no longer be able to provide any significant contributions to these funds for the foreseeable future.

Other Departments

Staff provided budget recommendations that offered limited changes. The majority of requests were minor in costs and most increases were accounting for general inflation.

OPEB Funding

Other postemployment benefits (OPEB) are any benefits provided to retirees other than pension, including healthcare, dental, optical, etc.... The City of Ferndale has shown foresight in previous years by pre-funding these costs via contributions to an irrevocable trust at close to 100% of actuarially determined rates. In an effort to balance the budget without using fund balance, the City intends to continue to pre-fund for OPEB, but at a reduced rate from previous years.

SPECIAL REVENUE FUNDS

Downtown Development Authority · Major & Local Streets Public Library · Sanitation

Special revenue funds are created to account for the proceeds from specific revenue sources that are legally *restricted* for specific purposes (i.e. grants or dedicated millages).

Major & Local Streets Fund

These revenues come from various gas taxes collected by the State of Michigan and are distributed monthly to local governments.

Did You Know...?

The Water main portion of the project is funded by the Water & Sewer Fund.

2015 Projects & Priorities:

- Bonds: The City has had two voter-approved bond proposals in the past 30 years. In 1982, voters approved of a \$3 million bond and in 1994, voters approved of a \$21.5 million bond. Staff is currently preparing another maintenance plan that will carry a recommendation for another voter-approved bond proposal. Failure to seek voter approval for new road and infrastructure bonds would require General Fund to subsidize any significant future projects.
- East 9 Mile Resurfacing & Water Main Replacement: Resurfacing Nine Mile from Woodward to West End by cold milling existing HMA surface, overlay of existing pavement with 3.5 - 4 inches of asphalt, miscellaneous curb and base repairs, pavement conditioning, ADA ramp upgrades, landscape restoration, and miscellaneous work items. The City will also replace the water main that runs along the same street segment.
- Hilton Road Resurfacing: Resurfacing Hilton Road from 8 Mile to 9 Mile and Woodward Heights to 10 Mile by cold milling existing HMA surface, overlay of existing pavement with 3.5 - 4 inches of asphalt, miscellaneous curb and base repairs, pavement conditioning, ADA ramp upgrades, landscape restoration, and miscellaneous work items.

Sanitation Fund

Revenues from this fund pay for the cost of collecting and disposing of solid waste, recycling, and yard waste. Sanitation is paid for by a combination of a limited millage and an additional user fee. Over the past several years, costs for sanitation services have raised while our taxable

value (the source of sanitation tax revenue) has declined, resulting in the need to increase the separate sanitation fee. In 2014, [SOCRRRA](#) projected costs for municipalities to increase by 1%.

Table 5: Projected Sanitation Fee Schedule for fiscal years 2013-2014.

	2014	2015	2016
Single Family Residential	\$128	\$138	\$148
Apartment Unit	\$110	\$117	\$124
Commercial Property	\$220	\$232	\$244

Downtown Development Authority (DDA)

The DDA is considered a component unit of the City of Ferndale. The DDA receives their operating revenues from the tax dollars generated in the designated Tax Incremental Finance District and through a special operating levy (currently at 1.394 mills) against real and personal property located within the district to offset administrative costs. Additional funds for special events and projects may be raised through sponsorships, participation fees, and grants.

Did You Know...?

The term “tax increment” refers to the additional taxes that will result from private development and reassessment increases in the TIF District. This “increment” is earmarked or “captured” for the DDA.

2015 Projects & Priorities:

- Loss of PPT: With a 15% loss in taxable revenue due to PPT elimination, the DDA will be more aggressive in fundraising and advocacy efforts in order to preserve services and resources. The DDA is reducing and reorganizing operating costs to maintain services for the district and looking for ways to integrate with City IT improvements.
- To build upon our east/west connectivity, the DDA is in the planning phase of Vester Streetscape Project for a construction timeline of FYE 2016, and will be providing business communication regarding East Nine Mile Streetscape Project in FYE 2015.
- Increasing Social Media Engagement to grow consumer brand recognition.
- Increasing cross promotions, retail competitiveness to strengthen downtown businesses and diversify business mix.
- Focusing on upper-story development, new infill and office development through community, property and developer outreach.
- Supporting City’s Parking Management efforts to increase parking availability and user experience.

District Library Fund

The Ferndale Public Library serves community needs for information and recreation. The library is home to a collection of 90,000 book titles, 6,500 audio tapes, DVDs, and 175 magazine and newspaper subscriptions. The Ferndale Library is also a member of *The Library Network* that supports reciprocal borrowing with 70 other member libraries.

Did You Know...?
*Millage proceeds contribute toward
90% of all Library operating funds*

2014 Projects & Priorities:

- Revenues & Expenses: Revenues from the Library Millage are projected to remain flat during FYE 2014, and gain 2% during FYE 2015. Salaries for personnel are proposed to mirror revenues, holding salaries flat during FYE 2014, and increasing them by two percent in FYE 2015.
- Expand our partnership with Ferndale schools.
- Partner with the Downtown Development Authority.
- Advocate for the FPL as an anchor in the downtown
- Continue to grow participation in programs and expand our programming for teens.
- Reach more residents who are currently non-users.
- Finish developing a comprehensive fundraising plan.
- Increasing private and corporate donations to avoid further use of our reserve funds to meet costs.
- Maintain our current hours.

Debt Service Funds

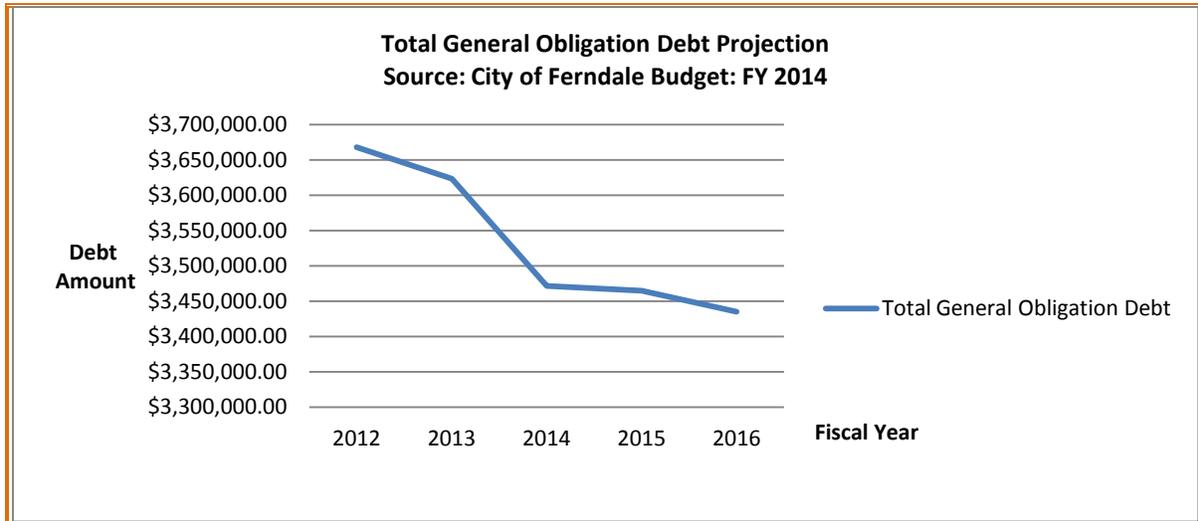
General Obligation Debt Fund

General obligation bonds are issued by a municipality with the belief that it will be able to repay its debt obligation through taxation or revenues from projects. In the case of General Obligation Unlimited Tax (GOUT) bonds, the voters approve of the City's ability to set the tax levy at any level required to meet the debt service payments.

The Debt Service Fund receives the taxes that are assessed annually for the general obligation debts and pays the current year's principal and interest payments related to the bonded projects.

The City will make the last payment for these bonds in 2016. However, staff and City Council will need to create a plan on maintaining the City’s infrastructure beyond 2016. This plan will involve a series of recommendations over the course of the next few years.

Total Outstanding General Obligation Debt: FY’s 2012-2016



Public Improvement Fund

Projects & Priorities

Police and Court Building

This has been the main project during Fiscal Year 2013-2014 and it is expected to be completed in FYE 2015. The project has been funded from ticket revenue from the District Court over the past 13 years. The City is fortunate to have planned for this project as well as avoiding using tax payer dollars to fund a project of this magnitude.

PRIORIETY FUNDS

Auto Parking Fund · Water & Sewer Fund

Proprietary funds are used to account for operations that are paid for and operated in a manner similar to private business enterprises. Revenues from these funds are used to account for operations management, maintenance costs, and system investments.

Auto Parking Fund

The Auto Parking Fund receives revenues from three primary revenue streams: Direct on street and off street 'Pay by Space' payments, Park Mobile smartphone payments, Parking Pass purchases, and Parking Enforcement Citations. Revenues from the Auto Parking Fund *may only* be contributed toward the management needs of the parking system, maintenance needs of parking lots, and expansion of parking capacity via more spaces and/or non-motorized transportation (bike racks, bus stops, etc...)

- **Parking Operations Management**

The City selected Republic Parking System as its operations manager in February, 2014. The parking manager is an integral part of a customer service team that will help to plan and operate the city's downtown parking system. Republic Parking will also serve as an advisor and owner's representative regarding matters of parking system expansion.

- **Multi Spaced Meters**

The City will introduce multi space meter parking stations into key on street locations in the downtown area. This project is deemed as phase two of the 2013 off-street introduction of the new technology.

Water and Sewer Fund

The City of Ferndale purchases its water from Detroit Water and Sewerage (DWSD) and contracts with the Oakland County Water Resource Commissioner's Office for sewer treatment. Like many communities, the City of Ferndale has incurred significant rate increases over the past several years from these service providers. Unfortunately, these rate increases are outside the control of the City and must be passed on to the customers. Making the situation even more difficult, the loss of a number of industrial water customers, a decrease in sales to certain industrial customers, as well as a rise in residential foreclosures over the past five years has driven up the price for the many customers that remain.

To counter declining revenues, the City implemented structural changes to reduce long term costs. Of most significance is the installation of a new radio metering system that eliminates the need for in-person meter reads and provides the option for obtaining real-time reads.

In November 2012, the City authorized an audit of the fund to address concerns over continued rate increases. The result of the audit confirmed that the existing rates were valid, and has led to an adjustment to historical water penalty practices. In light of this audit and a study of comparable communities' water rates, Council agreed to freeze rates for FYE 2014 and authorized an abatement program to allow those delinquent in their water bill an opportunity to become current and eliminate the \$50 penalties assessed on their accounts.

Recently, because operations of the Water and Sewer Fund have exceeded expectations, the City authorized an across-the-board decrease to both water and sewer rates of 10% for FYE 2015. In addition, the City has commissioned the creation of a long-term financial model to calculate necessary water and sewer rates and to begin planning for future capital needs of the system. The model should be completed during FYE 2015.



FERNDALE

BUDGET REQUESTS

**City of Ferndale
Budget Worksheet Report**

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 101 - General Fund								
Revenues								
Department: 101 - City Council								
402.000	Property taxes	7,220,000.00	7,235,982.00	7,200,000.00	4,803,189.29	6,265,695.00	6,260,590.00	6,260,590.00
402.001	Property Taxes - personal	0.00	0.00	0.00	0.00	545,402.00	527,651.00	527,651.00
403.100	Property Tax Chargebacks	0.00	0.00	0.00	0.00	0.00	(250,000.00)	(250,000.00)
404.000	Voted Property taxes	1,737,000.00	1,742,173.58	2,275,000.00	1,519,059.57	1,981,591.00	2,348,110.00	2,348,110.00
404.001	Voted Property taxes - personal	0.00	0.00	0.00	0.00	172,490.00	197,902.00	197,902.00
424.000	Payment-in-Lieu-of-Taxes	13,000.00	12,271.47	30,000.00	33,285.83	14,000.00	14,000.00	14,000.00
445.000	Interest on delq.taxes, PTA	315,000.00	236,470.18	310,000.00	0.00	310,000.00	250,000.00	250,000.00
574.000	SSR - Constitutional	1,462,000.00	1,448,529.00	1,436,000.00	1,654,336.00	1,480,000.00	1,536,000.00	1,566,000.00
575.000	SSR - EVIP	906,000.00	906,206.00	855,000.00	0.00	950,000.00	984,000.00	1,003,000.00
694.000	Franchise Fee	300,000.00	320,556.83	300,000.00	244,848.42	300,000.00	320,000.00	330,000.00
Department Total: 101 - City Council		\$11,953,000.00	\$11,902,189.06	\$12,406,000.00	\$8,254,719.11	\$12,019,178.00	\$12,188,253.00	\$12,247,253.00
Expenditures								
Department: 101 - City Council								
818.000	Contractual Services	29,280.00	29,399.16	29,280.00	22,173.69	29,900.00	29,900.00	30,500.00
873.000	Training/Education	5,000.00	4,934.78	5,000.00	3,285.69	5,250.00	5,500.00	5,750.00
958.000	Memberships & Dues	13,000.00	8,199.00	13,000.00	8,167.00	13,250.00	13,500.00	13,750.00
Department Total: 101 - City Council		\$47,280.00	\$42,532.94	\$47,280.00	\$33,626.38	\$48,400.00	\$48,900.00	\$50,000.00
Revenues								
Department: 136 - District Court								
544.000	ATPA/Caseflow grant	5,000.00	12,592.58	5,000.00	0.00	5,000.00	5,000.00	5,000.00
551.000	Judge's salary grant	45,724.00	45,724.00	45,724.00	34,293.00	45,724.00	45,724.00	45,724.00
607.000	Fees for Services	20,000.00	23,731.00	20,000.00	12,523.00	20,000.00	20,000.00	20,000.00
625.000	Probation fees	140,000.00	164,999.06	140,000.00	95,566.82	140,000.00	145,000.00	150,000.00
652.000	Parking fees	165,000.00	137,898.00	165,000.00	(10,492.00)	0.00	0.00	0.00
656.000	Other fees & fines	300,000.00	329,021.36	235,000.00	217,387.00	300,000.00	325,000.00	325,000.00
660.000	Fines & forfeitures	2,225,000.00	2,338,797.51	1,785,000.00	1,906,180.60	2,405,000.00	2,450,000.00	2,450,000.00
695.000	Miscellaneous income	0.00	106.00	0.00	224.56	0.00	0.00	0.00
Department Total: 136 - District Court		\$2,900,724.00	\$3,052,869.51	\$2,395,724.00	\$2,255,682.98	\$2,915,724.00	\$2,990,724.00	\$2,995,724.00
Expenditures								
Department: 136 - District Court								
706.000	Full Time Personnel	604,636.00	609,848.57	601,384.00	477,321.91	640,404.00	657,600.00	677,300.00
707.000	Part-Time Personnel	63,685.00	68,212.12	63,685.00	40,162.40	68,647.00	68,647.00	70,710.00
709.000	Overtime	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
712.000	Short Term Disability	0.00	0.00	0.00	0.00	0.00	6,270.00	6,390.00
714.100	Sick Pay - Annual	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	57,820.00	57,925.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	141,600.00	148,680.00
716.150	Health Insurance Waiver	0.00	0.00	0.00	0.00	0.00	6,600.00	6,600.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	740.00	740.00
719.000	Fringe Benefits	321,478.00	327,333.76	321,478.00	263,537.09	353,505.00	3,660.00	3,660.00
720.136	Court Profit Sharing	0.00	0.00	0.00	0.00	0.00	92,540.00	92,540.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	16,300.00	16,300.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	16,320.00	16,810.00
727.000	Office Supplies	4,755.00	4,687.51	4,755.00	0.00	3,755.00	4,755.00	4,755.00
730.000	Postage, Mail processing	18,000.00	10,000.00	18,000.00	15,000.00	20,000.00	20,000.00	20,000.00
740.000	Operating Supplies	37,000.00	33,741.78	37,000.00	18,909.60	42,000.00	42,000.00	42,000.00
747.000	Grant Activity	25,000.00	22,993.66	20,000.00	17,828.61	25,000.00	20,000.00	20,000.00
775.000	Repair & Maintenance	34,000.00	29,483.22	34,000.00	13,806.51	34,000.00	34,000.00	34,000.00
802.000	Audit/Actuarial Fees	500.00	500.00	500.00	0.00	500.00	500.00	500.00
818.000	Contractual Services	98,000.00	89,120.33	98,000.00	51,606.42	98,000.00	98,000.00	98,000.00
826.000	Attorney Fees	45,000.00	41,600.00	45,000.00	26,900.00	45,000.00	45,000.00	45,000.00
831.000	Witness/Jury Fees	4,000.00	838.19	4,000.00	2,282.75	4,000.00	4,000.00	4,000.00
853.000	Phone/Communications	8,000.00	4,347.57	8,000.00	3,916.72	6,500.00	8,000.00	8,000.00
873.000	Training/Education	8,000.00	3,971.48	8,000.00	2,645.92	5,500.00	8,000.00	8,000.00
914.000	Liability Insurance	1,025.00	0.00	1,025.00	0.00	1,025.00	1,025.00	1,025.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
920.000	Utilities	17,000.00	13,483.71	17,000.00	8,308.63	17,000.00	17,000.00	17,000.00
943.000	Equipment Rental Alloc.- General Fund	6,000.00	4,164.00	6,000.00	3,123.00	5,000.00	6,000.00	6,000.00
956.000	Miscellaneous	2,500.00	135.52	2,500.00	416.54	2,500.00	2,500.00	2,500.00
957.000	Books & Periodicals	6,000.00	6,959.43	6,000.00	4,065.69	7,000.00	6,000.00	6,000.00
958.000	Memberships & Dues	2,000.00	2,336.00	2,000.00	855.00	2,000.00	2,000.00	2,000.00
960.000	Education, Training	1,500.00	741.00	1,500.00	739.00	1,500.00	1,500.00	1,500.00
965.245	Contrib To Public Imprv	300,000.00	329,021.36	235,000.00	0.00	300,000.00	325,000.00	325,000.00
977.000	Capital Outlay	0.00	0.00	0.00	0.00	0.00	65,000.00	0.00
Department Total: 136 - District Court		\$1,613,079.00	\$1,603,519.21	\$1,539,827.00	\$951,425.79	\$1,682,836.00	\$1,781,377.00	\$1,745,935.00
Expenditures								
Department: 172 - City Manager								
706.000	Full Time Personnel	149,000.00	152,262.74	142,501.00	123,682.82	142,820.00	148,700.00	149,600.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	11,375.00	11,500.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	23,790.00	24,980.00
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	52,870.00	55,515.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	340.00	340.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	12,160.00	12,220.00
719.000	Fringe Benefits	42,274.00	49,574.58	42,274.00	42,381.19	46,000.00	0.00	0.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	3,680.00	3,790.00
873.000	Training/Education	7,000.00	7,449.04	6,000.00	6,875.55	7,000.00	10,700.00	10,700.00
958.000	Memberships & Dues	3,000.00	3,125.40	2,000.00	3,445.60	4,305.00	4,305.00	4,305.00
962.101	General Fund Admin Reimb.	0.00	0.00	0.00	0.00	0.00	(41,020.00)	(41,100.00)
Department Total: 172 - City Manager		\$201,274.00	\$212,411.76	\$192,775.00	\$176,385.16	\$200,125.00	\$226,900.00	\$231,850.00
Expenditures								
Department: 179 - Technology & Telecommunications								
706.000	Full Time Personnel	0.00	0.00	0.00	0.00	0.00	14,500.00	15,000.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	1,110.00	1,150.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	1,550.00	1,628.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	27.00	27.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	1,015.00	1,050.00
775.105	Help Desk Support	0.00	0.00	0.00	0.00	0.00	56,040.00	56,040.00
818.140	Contractual Services- Website	0.00	0.00	0.00	0.00	0.00	4,378.00	4,378.00
818.410	Software Licensing	0.00	0.00	0.00	0.00	0.00	82,477.00	62,477.00
853.000	Phone/Communications	0.00	0.00	0.00	0.00	0.00	45,000.00	89,740.00
853.100	Telecom - Data	0.00	0.00	0.00	0.00	0.00	7,624.00	7,624.00
853.110	Telecom - Long Distance	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
853.115	Telecom - Cellular Service	0.00	0.00	0.00	0.00	0.00	9,000.00	9,000.00
853.120	Telecom - 911 Emergency	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
962.101	General Fund Admin Reimb.	0.00	0.00	0.00	0.00	0.00	(91,932.00)	(88,450.00)
977.100	Information Security	0.00	0.00	0.00	0.00	0.00	54,500.00	11,500.00
977.105	Work Stations & Servers	0.00	0.00	0.00	0.00	0.00	40,201.00	36,000.00
977.115	Printing and Scanning Devices	0.00	0.00	0.00	0.00	0.00	5,400.00	5,400.00
Department Total: 179 - Technology & Telecommunications		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$235,390.00	\$217,064.00
Revenues								
Department: 212 - Budget & Financial Analysis								
425.000	Reassessment penalty	50,000.00	37,752.52	65,000.00	52.31	50,000.00	50,000.00	50,000.00
445.000	Interest on delq.taxes, PTA	36,000.00	29,199.10	36,000.00	19,590.48	30,000.00	30,000.00	30,000.00
523.000	Federal grant	60,000.00	37,422.38	0.00	0.00	0.00	0.00	0.00
607.000	Fees for Services	17,000.00	37,238.05	17,000.00	235.00	26,972.00	26,972.00	26,972.00
610.000	Participation fees	2,000.00	4,044.95	2,000.00	1,238.45	2,000.00	2,000.00	2,000.00
618.000	Tax Administration Fee	315,000.00	316,949.28	325,000.00	204,868.04	300,000.00	300,000.00	300,000.00
621.005	Credit Card Processing Fee	0.00	0.00	0.00	0.00	0.00	0.00	15,500.00
645.000	Print sales & copies	1,000.00	120.25	1,000.00	0.00	0.00	0.00	0.00
665.000	Interest income	85,000.00	144,924.49	200,000.00	0.00	140,000.00	140,000.00	140,000.00
671.000	Rental income	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
673.000	Sale of City Property	0.00	17,161.20	0.00	1.00	0.00	0.00	0.00
691.000	Insurance Refunds	390,000.00	390,718.00	0.00	193,289.00	200,000.00	100,000.00	100,000.00
691.100	Prescription Drug Rebate	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00
695.000	Miscellaneous income	100,000.00	90,460.57	50,000.00	160,109.77	20,000.00	20,000.00	20,000.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
698.000	Net realized gains	0.00	(428,623.36)	0.00	0.00	(400,000.00)	(400,000.00)	(400,000.00)
Department Total: 212 - Budget & Financial Analysis		\$1,058,000.00	\$677,367.43	\$698,000.00	\$579,384.05	\$368,972.00	\$318,972.00	\$334,472.00
Expenditures								
Department: 212 - Budget & Financial Analysis								
706.000	Full Time Personnel	200,000.00	185,684.69	225,782.00	183,732.75	210,000.00	139,700.00	139,700.00
707.000	Part-Time Personnel	44,877.00	41,549.40	44,877.00	28,318.91	40,000.00	0.00	0.00
709.000	Overtime	6,000.00	640.51	6,000.00	2,192.33	0.00	500.00	500.00
714.100	Sick Pay - Annual	0.00	0.00	0.00	0.00	0.00	925.00	960.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	11,050.00	11,050.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	39,300.00	41,265.00
716.110	Health Insurance - EE Contribution	0.00	0.00	0.00	0.00	0.00	(1,240.00)	(1,310.00)
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	92,530.00	97,155.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	283.00	283.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	8,110.00	8,110.00
719.000	Fringe Benefits	150,000.00	177,434.61	236,920.00	185,939.37	201,900.00	0.00	0.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	1,675.00	1,675.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	4,150.00	4,275.00
802.000	Audit/Actuarial Fees	2,000.00	5,500.00	2,000.00	32,600.00	2,000.00	11,000.00	11,000.00
814.000	Special Consulting, Fees	6,500.00	1,537.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
815.000	Credit card processing fees	0.00	0.00	0.00	0.00	0.00	14,500.00	15,500.00
818.000	Contractual Services	200,000.00	164,853.95	200,000.00	75,618.00	270,000.00	25,000.00	28,000.00
818.010	Contractual Svcs - Accounting	0.00	0.00	0.00	0.00	0.00	120,000.00	120,000.00
818.015	Contractual Svcs - Assessing	0.00	0.00	0.00	0.00	0.00	165,000.00	165,000.00
873.000	Training/Education	4,000.00	2,007.07	4,000.00	1,335.88	2,000.00	850.00	850.00
900.000	Printing & Publishing	0.00	0.00	0.00	0.00	0.00	5,700.00	5,700.00
958.000	Memberships & Dues	610.00	325.00	610.00	100.00	100.00	50.00	50.00
962.101	General Fund Admin Reimb.	0.00	0.00	0.00	0.00	0.00	(72,760.00)	(72,760.00)
Department Total: 212 - Budget & Financial Analysis		\$613,987.00	\$579,532.23	\$725,189.00	\$509,837.24	\$731,000.00	\$571,323.00	\$582,003.00
Revenues								
Department: 215 - City Clerk								
451.000	Business licenses/permits	5,000.00	12,959.33	21,730.00	2,816.00	8,375.00	8,375.00	8,375.00
476.000	Non-business licenses/permits	9,970.00	9,566.09	9,970.00	28,495.75	29,000.00	11,545.00	11,545.00
607.000	Fees for Services	1,500.00	1,224.91	1,500.00	943.65	1,500.00	650.00	650.00
645.000	Print sales & copies	1,000.00	693.80	1,000.00	167.55	200.00	200.00	200.00
695.000	Miscellaneous income	0.00	1,719.66	0.00	0.00	0.00	0.00	0.00
Department Total: 215 - City Clerk		\$17,470.00	\$26,163.79	\$34,200.00	\$32,422.95	\$39,075.00	\$20,770.00	\$20,770.00
Expenditures								
Department: 215 - City Clerk								
706.000	Full Time Personnel	127,229.00	130,999.58	127,229.00	101,420.05	132,731.00	102,000.00	102,000.00
707.000	Part-Time Personnel	9,000.00	12,852.00	0.00	7,135.00	0.00	0.00	0.00
709.000	Overtime	0.00	897.10	0.00	740.12	0.00	0.00	0.00
714.100	Sick Pay - Annual	0.00	0.00	0.00	0.00	0.00	72.00	72.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	7,820.00	7,820.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	20,370.00	21,390.00
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	39,655.00	41,640.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	181.00	181.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	7,040.00	7,040.00
719.000	Fringe Benefits	57,529.00	63,779.07	56,359.00	44,872.29	59,947.00	0.00	0.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	113.00	113.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	2,475.00	2,550.00
818.000	Contractual Services	0.00	8,718.25	7,700.00	24,702.25	27,100.00	10,350.00	10,350.00
873.000	Training/Education	4,000.00	5,279.64	4,000.00	1,970.00	4,000.00	4,890.00	3,690.00
900.000	Printing & Publishing	10,150.00	8,633.17	6,800.00	2,739.10	6,800.00	8,060.00	8,060.00
956.000	Miscellaneous	150.00	0.00	150.00	0.00	150.00	150.00	150.00
958.000	Memberships & Dues	360.00	360.00	360.00	380.00	430.00	605.00	605.00
Department Total: 215 - City Clerk		\$208,418.00	\$231,518.81	\$202,598.00	\$183,958.81	\$231,158.00	\$203,781.00	\$205,661.00
Expenditures								
Department: 262 - City Elections								
706.000	Full Time Personnel	0.00	0.00	0.00	0.00	0.00	31,100.00	31,100.00
709.000	Overtime	1,600.00	0.00	1,600.00	0.00	0.00	700.00	700.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
714.100	Sick Pay - Annual	0.00	0.00	0.00	0.00	0.00	168.00	168.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	2,470.00	2,470.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	5,710.00	5,996.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	60.00	60.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	1,970.00	1,970.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	263.00	263.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	825.00	850.00
818.000	Contractual Services	20,500.00	16,865.16	20,500.00	8,037.75	9,000.00	18,936.00	18,936.00
873.000	Training/Education	500.00	60.00	500.00	30.00	100.00	100.00	100.00
900.000	Printing & Publishing	3,150.00	1,754.49	3,150.00	1,480.66	1,200.00	2,858.00	4,508.00
956.000	Miscellaneous	150.00	0.00	150.00	0.00	150.00	200.00	200.00
Department Total: 262 - City Elections		\$25,900.00	\$18,679.65	\$25,900.00	\$9,548.41	\$10,450.00	\$65,360.00	\$67,321.00
Expenditures								
Department: 266 - Legal Services								
817.010	Legal Services - Labor	0.00	0.00	0.00	0.00	0.00	35,000.00	35,000.00
817.015	Legal Services - City and Prosecution	0.00	0.00	0.00	0.00	0.00	245,000.00	245,000.00
818.000	Contractual Services	320,000.00	287,155.68	320,000.00	149,420.28	295,000.00	0.00	0.00
962.101	General Fund Admin Reimb.	0.00	0.00	0.00	0.00	0.00	(35,400.00)	(35,400.00)
Department Total: 266 - Legal Services		\$320,000.00	\$287,155.68	\$320,000.00	\$149,420.28	\$295,000.00	\$244,600.00	\$244,600.00
Expenditures								
Department: 270 - Human Resources/Personnel								
706.000	Full Time Personnel	0.00	0.00	0.00	0.00	0.00	90,880.00	92,960.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	6,955.00	7,115.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	20,500.00	21,525.00
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	13,220.00	13,880.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	159.00	159.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	6,820.00	6,970.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	1,660.00	1,710.00
802.000	Audit/Actuarial Fees	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
813.000	Hiring and Recruitment Expenditures	0.00	0.00	0.00	0.00	0.00	19,300.00	19,550.00
813.010	Medical Physicals and Testing	0.00	0.00	0.00	0.00	0.00	12,500.00	12,500.00
818.000	Contractual Services	0.00	0.00	0.00	0.00	0.00	25,840.00	25,840.00
873.000	Training/Education	0.00	0.00	0.00	0.00	0.00	15,360.00	15,820.00
956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
958.000	Memberships & Dues	0.00	0.00	0.00	0.00	0.00	535.00	535.00
959.010	Unemployment	0.00	0.00	0.00	0.00	0.00	45,000.00	50,000.00
962.101	General Fund Admin Reimb.	0.00	0.00	0.00	0.00	0.00	(68,230.00)	(70,775.00)
Department Total: 270 - Human Resources/Personnel		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192,999.00	\$200,289.00
Revenues								
Department: 296 - Cable T.V.								
402.000	Property taxes	50,000.00	51,833.57	50,000.00	34,730.01	45,042.00	45,050.00	45,050.00
402.001	Property Taxes - personal	0.00	0.00	0.00	0.00	4,419.00	4,221.00	4,221.00
693.000	PEG Franchise Fee	60,000.00	65,376.36	60,000.00	48,969.69	63,000.00	65,000.00	68,000.00
Department Total: 296 - Cable T.V.		\$110,000.00	\$117,209.93	\$110,000.00	\$83,699.70	\$112,461.00	\$114,271.00	\$117,271.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Expenditures								
Department: 296 - Cable T.V.								
706.000	Full Time Personnel	5,024.00	5,258.54	5,024.00	4,081.92	5,325.00	5,325.00	5,325.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	410.00	410.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	620.00	651.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	106.00	106.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	375.00	375.00
719.000	Fringe Benefits	1,588.00	1,652.39	1,588.00	1,212.29	1,671.00	0.00	0.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	150.00	155.00
740.000	Operating Supplies	7,300.00	688.61	7,300.00	32.39	5,000.00	5,000.00	5,000.00
775.000	Repair & Maintenance	6,000.00	1,011.48	6,000.00	0.00	3,000.00	6,000.00	6,000.00
818.000	Contractual Services	53,200.00	39,309.90	53,200.00	18,304.90	18,000.00	20,000.00	20,000.00
854.000	Computer Operations	35,000.00	15,670.00	60,000.00	30,729.59	60,000.00	0.00	0.00
873.000	Training/Education	1,000.00	261.42	1,000.00	443.16	1,000.00	1,000.00	1,000.00
956.000	Miscellaneous	3,000.00	0.00	3,000.00	0.00	1,500.00	3,000.00	3,000.00
958.000	Memberships & Dues	2,600.00	0.00	2,600.00	0.00	2,600.00	2,600.00	2,600.00
977.000	Capital Outlay	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Department Total: 296 - Cable T.V.		\$139,712.00	\$63,852.34	\$139,712.00	\$54,804.25	\$98,096.00	\$44,586.00	\$44,622.00
Revenues								
Department: 301 - Police Department								
451.000	Business licenses/permits	250.00	0.00	250.00	0.00	0.00	0.00	0.00
452.000	Liquor licenses	30,000.00	33,435.05	30,000.00	34,621.68	37,000.00	38,000.00	39,000.00
476.000	Non-business licenses/permits	100.00	16.00	100.00	4.00	100.00	100.00	100.00
503.000	PA302 Justice Asst.grant	10,600.00	7,510.93	10,600.00	3,941.20	7,500.00	7,500.00	7,500.00
523.000	Federal grant	21,000.00	27,376.36	21,000.00	13,778.40	21,000.00	21,000.00	21,000.00
545.000	State grant	2,294.00	6,096.56	0.00	4,220.03	5,000.00	5,000.00	5,000.00
582.000	Local grants	130,000.00	127,785.73	130,000.00	97,029.67	153,000.00	134,000.00	125,000.00
607.000	Fees for Services	300.00	426.09	300.00	220.64	300.00	300.00	300.00
609.000	Police services at special events	0.00	23,173.57	0.00	26,698.53	20,000.00	20,000.00	20,000.00
611.000	Alarm Fees And Fines	7,500.00	5,945.00	7,500.00	4,985.00	7,500.00	7,500.00	7,500.00
627.000	Charge for services	3,000.00	2,140.50	3,000.00	942.00	3,000.00	3,000.00	3,000.00
628.000	Intergovernmental contracts	3,000.00	3,238.00	0.00	2,567.00	0.00	0.00	0.00
639.000	Prisoner maintenance	300.00	600.00	0.00	50.00	0.00	0.00	0.00
647.000	Fingerprinting charges	1,500.00	380.00	1,500.00	180.00	500.00	500.00	500.00
660.000	Fines & forfeitures	30,000.00	23,951.00	20,000.00	13,308.00	20,000.00	20,000.00	20,000.00
673.000	Sale of City Property	5,000.00	4,738.00	20,000.00	(850.00)	5,000.00	5,000.00	5,000.00
675.000	Contributions	500.00	0.00	500.00	0.00	500.00	500.00	500.00
676.265	Drug Forf. contrb.	111,500.00	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
686.000	Towing charges	20,000.00	21,162.00	20,000.00	9,415.00	20,000.00	20,000.00	20,000.00
695.000	Miscellaneous income	25,000.00	13,988.19	15,000.00	6,660.41	10,000.00	7,500.00	7,500.00
Department Total: 301 - Police Department		\$401,844.00	\$301,962.98	\$379,750.00	\$217,771.56	\$410,400.00	\$389,900.00	\$381,900.00
Expenditures								
Department: 301 - Police Department								
706.000	Full Time Personnel	2,962,479.00	2,845,074.69	2,962,479.00	2,228,311.53	2,942,173.00	2,968,210.00	2,979,080.00
707.000	Part-Time Personnel	30,912.00	31,931.17	30,912.00	41,188.16	178,885.00	194,616.00	214,282.00
709.000	Overtime	371,500.00	334,016.36	350,000.00	214,966.12	400,860.00	361,000.00	365,000.00
711.000	Clothing / Cleaning	5,000.00	3,743.60	5,000.00	1,310.20	5,000.00	0.00	0.00
714.000	Holiday Pay	0.00	0.00	0.00	0.00	0.00	94,000.00	94,000.00
714.100	Sick Pay - Annual	0.00	0.00	0.00	0.00	0.00	45,700.00	47,000.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	87,380.00	89,100.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	664,600.00	697,830.00
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	779,900.00	818,895.00
716.150	Health Insurance Waiver	0.00	0.00	0.00	0.00	0.00	26,000.00	26,000.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	5,995.00	5,995.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	389,330.00	390,960.00
718.732	Pension- P/F DB	0.00	0.00	0.00	0.00	0.00	249,000.00	250,020.00
719.000	Fringe Benefits	3,145,220.00	3,092,013.05	3,145,220.00	2,296,504.71	2,956,065.00	0.00	0.00
719.010	Certifications/Incentive Pays	0.00	0.00	0.00	0.00	0.00	300.00	300.00
719.020	ELT Pay	0.00	0.00	0.00	0.00	0.00	17,000.00	17,000.00
720.000	Shift Differential	0.00	0.00	0.00	0.00	0.00	90,000.00	90,000.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	91,100.00	91,100.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	73,670.00	75,880.00
727.000	Office Supplies	12,000.00	11,255.53	12,000.00	3,255.41	12,500.00	12,750.00	13,000.00
728.010	Uniform Repairs	0.00	0.00	0.00	0.00	0.00	5,250.00	5,500.00
730.000	Postage, Mail processing	2,500.00	979.66	2,500.00	94.41	2,500.00	2,500.00	2,500.00
740.000	Operating Supplies	20,000.00	9,266.81	20,000.00	5,237.19	20,000.00	20,000.00	20,000.00
741.000	Armory Supplies	23,000.00	21,186.84	23,000.00	6,758.12	23,000.00	25,000.00	26,000.00
757.000	Prisoner maintenance	18,000.00	10,849.57	18,000.00	6,386.03	13,000.00	16,000.00	17,000.00
775.000	Repair & Maintenance	32,000.00	25,345.89	32,000.00	10,624.28	32,000.00	34,000.00	36,000.00
818.000	Contractual Services	10,000.00	2,031.37	25,000.00	1,688.01	6,000.00	8,000.00	8,000.00
851.000	Radio Maintenance	6,000.00	3,705.94	6,000.00	1,806.78	6,000.00	6,000.00	6,000.00
853.000	Phone/Communications	14,800.00	11,840.01	14,800.00	8,705.01	14,800.00	5,300.00	5,300.00
853.115	Telecom - Cellular Service	0.00	0.00	0.00	0.00	0.00	9,500.00	9,500.00
853.116	Telecom - Cell Phone EE Reimb.	0.00	0.00	0.00	0.00	0.00	(2,500.00)	(2,500.00)
854.000	Computer Operations	30,000.00	28,765.88	30,000.00	11,919.99	33,000.00	26,136.00	27,136.00
873.000	Training/Education	3,250.00	2,183.46	3,250.00	1,610.77	3,250.00	0.00	0.00
873.010	Travel - Training	0.00	0.00	0.00	0.00	0.00	3,250.00	3,250.00
885.000	Special programs	6,000.00	4,270.20	6,000.00	3,166.43	6,000.00	6,250.00	6,500.00
947.000	Vehicle Rental	228,375.00	228,375.00	228,375.00	0.00	218,925.00	118,925.00	83,925.00
956.000	Miscellaneous	1,250.00	1,266.69	1,250.00	381.74	1,250.00	1,250.00	1,250.00
958.000	Memberships & Dues	1,000.00	520.00	1,000.00	1,169.00	1,000.00	1,000.00	1,000.00
960.000	Education, Training	14,800.00	6,914.00	14,800.00	7,107.85	14,800.00	14,800.00	14,800.00
960.001	Training - PA 302	10,600.00	5,393.44	10,600.00	7,695.00	7,500.00	7,500.00	7,500.00
977.000	Capital Outlay	2,100.00	0.00	2,100.00	0.00	11,200.00	11,200.00	11,200.00
Department Total: 301 - Police Department		\$6,950,786.00	\$6,680,929.16	\$6,944,286.00	\$4,859,886.74	\$6,909,708.00	\$6,469,912.00	\$6,555,303.00
Revenues								
Department: 336 - Fire Department								
451.000	Business licenses/permits	75,000.00	45,965.77	75,000.00	10,365.93	50,000.00	0.00	0.00
451.010	Fire Inspec./Permits - CRAEP	0.00	0.00	0.00	0.00	0.00	55,000.00	60,000.00
523.000	Federal grant	483,876.00	320,502.16	47,035.00	0.00	0.00	0.00	0.00
607.000	Fees for Services	900.00	307.92	900.00	492.00	400.00	400.00	400.00
610.000	Participation fees	0.00	50.00	300.00	0.00	0.00	0.00	0.00
628.000	Intergovernmental contracts	563,879.00	598,584.78	530,950.00	370,717.52	530,604.00	0.00	0.00
628.010	Fire Services - Pleasant Ridge	0.00	0.00	0.00	0.00	0.00	250,000.00	250,000.00
628.015	Fire Services - Royal Oak Twp	0.00	0.00	0.00	0.00	0.00	250,000.00	250,000.00
660.000	Fines & forfeitures	0.00	127.50	0.00	0.00	0.00	0.00	0.00
675.000	Contributions	0.00	50.00	0.00	1,500.00	0.00	0.00	0.00
679.000	EMS Fees	312,000.00	331,501.26	290,000.00	223,694.61	335,000.00	335,000.00	335,000.00
695.000	Miscellaneous income	200.00	2,791.00	200.00	1,604.90	1,000.00	2,000.00	2,000.00
Department Total: 336 - Fire Department		\$1,435,855.00	\$1,299,880.39	\$944,385.00	\$608,374.96	\$917,004.00	\$892,400.00	\$897,400.00
Expenditures								
Department: 336 - Fire Department								
706.000	Full Time Personnel	1,720,000.00	1,727,249.68	1,513,395.00	1,345,778.96	1,700,000.00	1,531,800.00	1,545,525.00
707.000	Part-Time Personnel	19,000.00	17,872.60	17,477.00	24,536.50	32,437.00	41,400.00	42,000.00
709.000	Overtime	200,000.00	207,746.99	180,000.00	158,333.53	210,000.00	200,000.00	200,000.00
714.000	Holiday Pay	0.00	0.00	0.00	0.00	0.00	45,000.00	50,000.00
714.100	Sick Pay - Annual	0.00	0.00	0.00	0.00	0.00	35,000.00	35,000.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	31,000.00	31,230.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	354,600.00	372,330.00
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	528,735.00	555,175.00
716.150	Health Insurance Waiver	0.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	2,640.00	2,640.00
718.732	Pension- P/F DB	0.00	0.00	0.00	0.00	0.00	595,620.00	635,600.00
719.000	Fringe Benefits	2,030,000.00	1,919,398.62	1,907,368.00	1,567,091.42	1,930,000.00	0.00	0.00
719.010	Certifications/Incentive Pays	0.00	0.00	0.00	0.00	0.00	41,000.00	41,000.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	54,515.00	54,515.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	43,200.00	44,500.00
727.000	Office Supplies	5,500.00	5,502.68	5,000.00	6,790.69	6,000.00	6,300.00	6,615.00
730.000	Postage, Mail processing	1,100.00	257.89	1,100.00	290.28	400.00	450.00	500.00
740.000	Operating Supplies	60,000.00	52,537.74	60,000.00	33,766.24	65,000.00	68,250.00	71,660.00
747.000	Grant Activity	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00
751.000	Cleaning & Laundry	1,000.00	1,215.76	1,000.00	259.50	1,300.00	1,365.00	1,500.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
761.000	Medical Expenses	25,000.00	30,455.54	25,000.00	23,248.90	30,500.00	32,000.00	33,600.00
775.000	Repair & Maintenance	15,000.00	23,060.92	13,000.00	6,724.86	18,000.00	2,000.00	2,000.00
818.000	Contractual Services	35,000.00	43,993.82	35,000.00	26,398.58	38,500.00	11,223.00	11,949.00
853.000	Phone/Communications	25,000.00	41,689.99	22,000.00	53,224.55	35,000.00	65,000.00	67,000.00
853.115	Telecom - Cellular Service	0.00	0.00	0.00	0.00	0.00	7,200.00	7,500.00
873.000	Training/Education	15,500.00	21,600.15	15,500.00	16,099.86	17,000.00	0.00	0.00
873.010	Travel - Training	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00
885.000	Special programs	7,500.00	8,301.15	0.00	999.58	10,000.00	10,500.00	11,000.00
920.000	Utilities	29,000.00	22,759.15	32,500.00	21,285.41	25,000.00	26,250.00	27,600.00
931.000	Facilities Maintenance	8,000.00	11,407.14	8,000.00	2,381.78	12,000.00	12,600.00	13,230.00
947.000	Vehicle Rental	157,000.00	144,900.00	142,000.00	0.00	145,000.00	151,200.00	158,760.00
956.000	Miscellaneous	500.00	0.00	500.00	0.00	0.00	0.00	0.00
958.000	Memberships & Dues	6,500.00	8,353.00	7,200.00	0.00	8,400.00	5,000.00	5,000.00
960.000	Education, Training	0.00	0.00	0.00	0.00	0.00	15,000.00	16,000.00
960.010	Training - Materials/Equipment	0.00	0.00	0.00	0.00	0.00	1,000.00	1,500.00
977.000	Capital Outlay	59,700.00	0.00	0.00	7,550.00	0.00	0.00	0.00
Department Total: 336 - Fire Department		\$4,420,300.00	\$4,288,302.82	\$3,986,040.00	\$3,296,260.64	\$4,284,537.00	\$3,940,348.00	\$4,065,429.00
Revenues								
Department: 371 - Comm.& Eco.Development								
451.000	Business licenses/permits	20,000.00	20,650.00	20,000.00	17,934.00	20,000.00	20,000.00	20,000.00
460.000	Building permits	100,000.00	127,089.09	100,000.00	89,065.87	100,000.00	130,000.00	130,000.00
461.000	Electrical permits	35,000.00	39,820.00	25,000.00	33,443.00	32,000.00	40,000.00	40,000.00
463.000	Plumbing permits	40,000.00	25,906.00	40,000.00	26,831.00	40,000.00	45,000.00	45,000.00
464.000	Landlord licenses	120,000.00	105,360.00	120,000.00	88,180.00	110,000.00	110,000.00	110,000.00
465.000	Mechanical amusement permits	12,000.00	9,240.00	12,000.00	9,725.00	12,000.00	12,000.00	12,000.00
467.000	Mechanical permits	25,000.00	27,115.00	20,000.00	26,205.00	30,000.00	30,000.00	30,000.00
607.000	Fees for Services	69,000.00	52,983.20	35,000.00	25,310.50	50,000.00	53,000.00	53,000.00
627.000	Charge for services	120,000.00	106,022.74	120,000.00	90,888.00	130,000.00	130,000.00	130,000.00
660.000	Fines & forfeitures	5,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
673.000	Sale of City Property	61,000.00	70,711.00	0.00	0.00	0.00	0.00	0.00
676.280	CDBG programming	59,736.00	52,210.82	55,500.00	54,415.92	55,000.00	55,000.00	55,000.00
Department Total: 371 - Comm.& Eco.Development		\$666,736.00	\$637,107.85	\$557,500.00	\$461,998.29	\$579,000.00	\$625,000.00	\$625,000.00
Expenditures								
Department: 371 - Comm.& Eco.Development								
706.000	Full Time Personnel	218,000.00	218,565.84	227,455.00	172,970.38	246,679.00	321,100.00	321,100.00
707.000	Part-Time Personnel	64,060.00	54,744.50	79,560.00	64,662.49	78,585.00	42,900.00	42,900.00
709.000	Overtime	3,500.00	3,658.35	2,000.00	1,562.27	3,500.00	3,500.00	3,605.00
714.100	Sick Pay - Annual	0.00	0.00	0.00	0.00	0.00	1,440.00	0.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	28,580.00	28,580.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	90,100.00	94,605.00
716.110	Health Insurance - EE Contribution	0.00	0.00	0.00	0.00	0.00	(10,440.00)	(10,962.00)
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	118,965.00	124,915.00
716.150	Health Insurance Waiver	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	542.00	542.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	19,551.00	19,551.00
719.000	Fringe Benefits	135,000.00	144,859.35	142,350.00	111,252.22	145,525.00	0.00	0.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	1,625.00	1,625.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	5,880.00	6,060.00
805.000	Code Enforcement	20,000.00	15,340.00	20,000.00	16,783.00	20,000.00	0.00	0.00
806.000	Demolition costs	15,000.00	8,850.00	15,000.00	5.60	15,000.00	10,000.00	10,000.00
814.000	Special Consulting, Fees	35,000.00	6,902.84	0.00	2,562.81	25,000.00	25,000.00	25,000.00
818.000	Contractual Services	44,200.00	47,499.55	1,700.00	32,424.75	30,000.00	50,000.00	50,000.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
853.000	Phone/Communications	0.00	0.00	0.00	0.00	0.00	1,550.00	1,550.00
873.000	Training/Education	5,000.00	7,228.31	3,000.00	4,193.06	7,500.00	7,500.00	7,500.00
900.000	Printing & Publishing	1,500.00	2,889.87	1,500.00	2,007.76	1,500.00	1,500.00	1,500.00
947.000	Vehicle Rental	25,200.00	31,500.00	25,200.00	0.00	25,200.00	25,200.00	25,200.00
958.000	Memberships & Dues	6,200.00	6,966.00	6,200.00	6,579.00	6,200.00	6,200.00	6,200.00
974.000	Public Improvements	66,700.00	66,611.01	0.00	0.00	0.00	0.00	0.00
977.000	Capital Outlay	10,000.00	5,310.00	0.00	5,750.00	0.00	0.00	0.00
Department Total: 371 - Comm.& Eco.Development		\$649,360.00	\$620,925.62	\$523,965.00	\$420,753.34	\$604,689.00	\$753,693.00	\$762,471.00
Revenues								
Department: 441 - Public Service Dept.								
455.000	Contractor permits	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
545.000	State grant	200.00	0.00	200.00	0.00	200.00	200.00	200.00
607.000	Fees for Services	65,000.00	66,710.10	190,000.00	9,353.14	109,000.00	0.00	0.00
607.010	SAD - Sidewalks	0.00	0.00	0.00	0.00	0.00	115,000.00	115,000.00
627.000	Charge for services	8,000.00	11,329.21	8,000.00	11,561.16	8,000.00	11,703.00	11,702.00
641.000	Tree planting services	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
671.000	Rental income	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
675.000	Contributions	0.00	0.00	0.00	0.00	0.00	126,000.00	126,000.00
695.000	Miscellaneous income	0.00	3,974.83	0.00	2,231.30	0.00	0.00	0.00
Department Total: 441 - Public Service Dept.		\$77,700.00	\$82,014.14	\$202,700.00	\$23,145.60	\$118,700.00	\$254,403.00	\$254,402.00
Expenditures								
Department: 441 - Public Service Dept.								
706.000	Full Time Personnel	28,000.00	29,458.40	36,105.00	77,079.43	120,039.00	146,604.00	146,604.00
709.000	Overtime	0.00	488.22	0.00	19,601.37	20,000.00	20,000.00	20,000.00
714.100	Sick Pay - Annual	0.00	0.00	0.00	0.00	0.00	150.00	150.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	13,144.00	13,144.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	34,840.00	36,540.00
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	72,700.00	76,335.00
716.150	Health Insurance Waiver	0.00	0.00	0.00	0.00	0.00	3,750.00	3,750.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	231.00	231.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	9,910.00	9,910.00
719.000	Fringe Benefits	10,000.00	15,748.70	37,981.00	49,328.76	71,467.00	0.00	0.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	1,745.00	1,798.00
727.000	Office Supplies	500.00	0.00	500.00	0.00	0.00	0.00	0.00
730.000	Postage, Mail processing	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
740.000	Operating Supplies	32,000.00	35,231.02	32,000.00	34,958.52	32,000.00	32,000.00	32,000.00
775.000	Repair & Maintenance	45,000.00	80,113.87	45,000.00	79,768.61	100,000.00	103,000.00	103,000.00
805.000	Code Enforcement	(30,000.00)	168,916.49	190,000.00	349,346.14	150,000.00	0.00	0.00
805.010	Sidewalk Improvement District - SAD	0.00	0.00	0.00	0.00	0.00	110,000.00	110,000.00
818.000	Contractual Services	30,000.00	60,849.15	30,000.00	7,841.40	40,000.00	52,000.00	40,000.00
873.000	Training/Education	400.00	0.00	400.00	0.00	2,000.00	2,000.00	2,000.00
920.000	Utilities	1,000.00	0.00	1,000.00	979.00	1,000.00	1,000.00	1,000.00
931.000	Facilities Maintenance	108,150.00	69,867.62	108,150.00	54,030.90	100,000.00	150,000.00	100,000.00
943.000	Equipment Rental Alloc.- General Fund	100,000.00	92,966.96	153,000.00	85,438.62	100,000.00	0.00	0.00
958.000	Memberships & Dues	350.00	229.00	350.00	0.00	350.00	350.00	350.00
962.101	General Fund Admin Reimb.	0.00	0.00	0.00	0.00	0.00	(26,000.00)	(26,000.00)
974.000	Public Improvements	230,000.00	11,631.00	200,000.00	29,719.12	267,000.00	0.00	0.00
974.100	City Sidewalk Improvements	0.00	0.00	0.00	0.00	0.00	165,000.00	165,000.00
974.110	Park Improvements	0.00	0.00	0.00	0.00	0.00	126,000.00	126,000.00
991.000	Capital Lease - Principal	0.00	0.00	0.00	0.00	0.00	28,000.00	56,000.00
995.000	Capital Lease - Interest	0.00	0.00	0.00	0.00	0.00	1,800.00	3,600.00
Department Total: 441 - Public Service Dept.		\$556,400.00	\$565,500.43	\$835,486.00	\$788,091.87	\$1,004,856.00	\$1,050,184.00	\$1,023,412.00
Revenues								
Department: 443 - Motor Pool								
628.000	Intergovernmental contracts	0.00	0.00	0.00	0.00	0.00	110,000.00	110,000.00
671.000	Rental income	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
Department Total: 443 - Motor Pool		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Expenditures								
Department: 443 - Motor Pool								
706.000	Full Time Personnel	0.00	0.00	0.00	0.00	0.00	105,500.00	105,500.00
709.000	Overtime	0.00	0.00	0.00	0.00	0.00	16,000.00	16,000.00
714.100	Sick Pay - Annual	0.00	0.00	0.00	0.00	0.00	600.00	600.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	9,890.00	9,890.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	17,400.00	18,270.00
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	39,655.00	41,635.00
716.150	Health Insurance Waiver	0.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	132.00	132.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	8,990.00	8,990.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	3,150.00	3,150.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	2,620.00	2,700.00
740.000	Operating Supplies	0.00	0.00	0.00	0.00	0.00	45,000.00	45,000.00
752.000	Motor Fuel / Lubricants	0.00	0.00	0.00	0.00	0.00	290,000.00	290,000.00
775.000	Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	170,000.00	170,000.00
818.000	Contractual Services	0.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00
853.000	Phone/Communications	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
914.000	Liability Insurance	0.00	0.00	0.00	0.00	0.00	120,000.00	120,000.00
920.000	Utilities	0.00	0.00	0.00	0.00	0.00	28,000.00	29,000.00
943.000	Equipment Rental Alloc.- General Fund	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00
943.101	Equipment Rental Reimb.	0.00	0.00	0.00	0.00	0.00	(735,000.00)	(735,000.00)
944.101	Vehicle Rental Reimb.	0.00	0.00	0.00	0.00	0.00	(355,000.00)	(340,000.00)
958.000	Memberships & Dues	0.00	0.00	0.00	0.00	0.00	500.00	500.00
977.000	Capital Outlay	0.00	0.00	0.00	0.00	0.00	265,000.00	265,000.00
Department Total: 443 - Motor Pool		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,437.00	\$155,367.00
Expenditures								
Department: 450 - Street Lighting								
920.000	Utilities	0.00	0.00	0.00	0.00	0.00	507,600.00	507,600.00
Department Total: 450 - Street Lighting		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$507,600.00	\$507,600.00
Revenues								
Department: 803 - Special Events/Dream Cruise								
476.000	Non-business licenses/permits	0.00	3,511.56	0.00	3,186.88	3,000.00	3,000.00	3,000.00
607.000	Fees for Services	15,000.00	15,614.00	15,000.00	16,633.50	10,000.00	10,000.00	10,000.00
674.000	Sales of Goods	25,000.00	20,068.92	25,000.00	14,582.95	15,000.00	15,000.00	15,000.00
674.001	Sale of Goods - Ferndale Merchandise	0.00	0.00	0.00	923.00	2,000.00	3,000.00	4,000.00
675.000	Contributions	68,000.00	64,280.00	68,000.00	65,630.00	68,000.00	68,000.00	68,000.00
695.000	Miscellaneous income	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00
Department Total: 803 - Special Events/Dream Cruise		\$114,000.00	\$103,474.48	\$114,000.00	\$100,956.33	\$104,000.00	\$105,000.00	\$106,000.00
Expenditures								
Department: 803 - Special Events/Dream Cruise								
706.000	Full Time Personnel	0.00	573.21	0.00	0.00	21,272.00	17,580.00	17,580.00
707.000	Part-Time Personnel	28,661.00	29,762.64	28,661.00	23,194.08	0.00	0.00	0.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	1,350.00	1,350.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	7,000.00	7,350.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	53.00	53.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	880.00	880.00
719.000	Fringe Benefits	3,727.00	3,627.35	3,727.00	2,551.35	4,500.00	0.00	0.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	440.00	454.00
730.000	Postage, Mail processing	500.00	13.50	500.00	0.00	500.00	500.00	500.00
740.000	Operating Supplies	9,000.00	8,270.09	9,000.00	4,118.69	9,000.00	9,000.00	9,000.00
818.000	Contractual Services	39,000.00	37,189.15	39,000.00	33,770.80	39,000.00	39,000.00	39,000.00
853.000	Phone/Communications	250.00	0.00	250.00	0.00	500.00	500.00	500.00
873.000	Training/Education	500.00	362.64	500.00	287.19	500.00	500.00	500.00
900.000	Printing & Publishing	10,000.00	10,302.00	10,000.00	8,960.34	9,000.00	9,000.00	9,000.00
914.000	Liability Insurance	4,500.00	3,976.00	4,500.00	4,025.00	4,500.00	4,750.00	5,000.00
956.000	Miscellaneous	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
958.000	Memberships & Dues	150.00	0.00	150.00	0.00	0.00	0.00	0.00
987.000	Cost of Goods Sold, Vending	15,000.00	8,861.50	15,000.00	10,717.05	10,000.00	10,000.00	10,000.00
987.001	Cost of Goods Sold, Ferndale Merchandise	0.00	0.00	0.00	1,436.00	2,500.00	3,000.00	3,500.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Department Total: 803 - Special Events/Dream Cruise		\$113,288.00	\$102,938.08	\$113,288.00	\$89,060.50	\$101,272.00	\$103,553.00	\$104,667.00
Revenues								
Department: 805 - Recreation								
607.000	Fees for Services	0.00	133.55	0.00	154.55	0.00	0.00	0.00
610.300	Senior travel fees	0.00	49.00	18,000.00	353.20	0.00	0.00	0.00
651.000	Admission & Use fees	15,000.00	16,985.50	17,000.00	11,746.00	17,000.00	17,000.00	17,000.00
651.100	Recreation fees - Youth	65,000.00	76,982.50	70,000.00	56,112.21	73,000.00	73,000.00	73,000.00
651.200	Recreation fees - Adult	65,500.00	53,628.82	65,500.00	25,263.50	65,000.00	65,000.00	65,000.00
651.300	Recreation fees - Senior	15,000.00	13,968.44	10,000.00	7,656.75	16,000.00	13,000.00	13,000.00
671.000	Rental income	70,000.00	64,195.98	78,500.00	52,823.07	78,500.00	35,000.00	35,000.00
675.000	Contributions	1,000.00	500.00	1,000.00	0.00	1,000.00	10,000.00	10,000.00
695.000	Miscellaneous income	0.00	42.99	0.00	31.63	0.00	0.00	0.00
Department Total: 805 - Recreation		\$231,500.00	\$226,486.78	\$260,000.00	\$154,140.91	\$250,500.00	\$213,000.00	\$213,000.00
Expenditures								
Department: 805 - Recreation								
706.000	Full Time Personnel	93,663.00	91,774.64	93,663.00	69,820.21	93,926.00	96,900.00	99,810.00
707.000	Part-Time Personnel	75,000.00	43,413.74	78,979.00	22,628.25	45,000.00	84,100.00	84,100.00
709.000	Overtime	1,500.00	0.72	1,500.00	0.00	0.00	0.00	0.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	13,900.00	12,300.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	37,800.00	39,690.00
716.110	Health Insurance - EE Contribution	0.00	0.00	0.00	0.00	0.00	(3,480.00)	(3,655.00)
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	52,765.00	55,405.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	185.00	185.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	6,010.00	6,200.00
719.000	Fringe Benefits	64,945.00	62,941.43	64,945.00	38,829.35	60,000.00	0.00	0.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	2,400.00	2,475.00
730.000	Postage, Mail processing	0.00	331.36	0.00	1,555.58	0.00	0.00	0.00
740.000	Operating Supplies	10,000.00	5,168.82	12,000.00	1,307.86	10,000.00	8,000.00	8,000.00
740.100	Supplies - Youth Programs	20,000.00	19,324.05	20,000.00	10,278.90	22,000.00	22,000.00	22,000.00
740.200	Supplies - Adult Programs	10,000.00	4,294.56	10,000.00	3,956.88	10,000.00	10,000.00	10,000.00
740.300	Supplies - Senior Programs	5,000.00	905.54	5,000.00	1,026.84	3,500.00	2,500.00	2,500.00
775.000	Repair & Maintenance	16,000.00	11,800.07	18,000.00	8,339.41	18,000.00	18,000.00	18,000.00
815.000	Credit card processing fees	0.00	3,059.15	0.00	1,959.60	0.00	3,500.00	3,500.00
818.000	Contractual Services	18,000.00	13,257.05	20,000.00	9,653.65	19,000.00	19,000.00	19,000.00
818.100	Contract Svcs- Youth	10,000.00	8,312.45	10,000.00	5,545.14	13,000.00	13,000.00	13,000.00
818.200	Contract Svcs- Adult	20,000.00	22,955.50	20,000.00	13,984.67	22,000.00	24,000.00	24,000.00
818.300	Contract Svcs- Senior	0.00	778.40	0.00	0.00	1,500.00	1,500.00	1,500.00
853.000	Phone/Communications	4,500.00	6,223.32	4,500.00	4,161.69	6,000.00	4,500.00	4,500.00
853.010	Phone/Communications - Curling Club	0.00	0.00	0.00	0.00	0.00	1,900.00	1,900.00
853.011	Phone/Communications - Reimb. Curling	0.00	0.00	0.00	0.00	0.00	(1,900.00)	(1,900.00)
873.000	Training/Education	3,000.00	1,976.59	3,000.00	195.00	3,000.00	3,000.00	3,000.00
873.300	Travel - Senior Programs	15,000.00	6,022.91	18,000.00	3,871.12	15,000.00	10,000.00	10,000.00
900.000	Printing & Publishing	7,000.00	3,075.00	8,000.00	2,006.50	8,000.00	8,000.00	8,000.00
920.000	Utilities	75,000.00	90,491.86	84,876.00	72,241.59	70,000.00	56,000.00	56,000.00
920.010	Utilities - Curling Club	0.00	0.00	0.00	0.00	0.00	33,600.00	33,600.00
920.011	Utilities - Reimb. Curling Club	0.00	0.00	0.00	0.00	0.00	(33,600.00)	(33,600.00)
931.000	Facilities Maintenance	15,000.00	5,722.60	17,500.00	8,260.32	18,000.00	16,000.00	16,000.00
947.000	Vehicle Rental	6,300.00	6,300.00	6,300.00	0.00	6,300.00	6,300.00	6,300.00
956.000	Miscellaneous	0.00	2,086.89	0.00	624.00	0.00	0.00	0.00
958.000	Memberships & Dues	1,500.00	901.00	1,500.00	610.00	1,500.00	1,200.00	1,200.00
Department Total: 805 - Recreation		\$471,408.00	\$411,117.65	\$497,763.00	\$280,856.56	\$445,726.00	\$517,080.00	\$523,010.00
Expenditures								
Department: 806 - Martin Rd. Youth Center								
920.000	Utilities	0.00	(2,866.82)	0.00	0.00	0.00	0.00	0.00
Department Total: 806 - Martin Rd. Youth Center		\$0.00	(\$2,866.82)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures								
Department: 940 - Central Services								
730.000	Postage, Mail processing	30,000.00	32,476.98	42,000.00	11,296.00	25,000.00	35,000.00	37,000.00
740.000	Operating Supplies	40,000.00	44,644.94	42,000.00	40,873.71	45,000.00	20,000.00	21,000.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
775.000	Repair & Maintenance	50,000.00	46,362.66	50,000.00	4,133.00	10,000.00	0.00	0.00
815.000	Credit card processing fees	0.00	31,334.62	0.00	25,007.44	42,000.00	0.00	0.00
818.000	Contractual Services	100,000.00	97,104.88	10,000.00	18,963.97	16,000.00	0.00	0.00
853.000	Phone/Communications	45,000.00	37,783.46	50,000.00	31,070.34	45,000.00	0.00	0.00
885.000	Special programs	0.00	1,380.90	0.00	1,082.50	0.00	0.00	0.00
914.000	Liability Insurance	500,637.00	579,013.44	510,000.00	707,181.00	481,800.00	557,700.00	580,000.00
920.000	Utilities	575,000.00	592,504.02	555,000.00	382,039.26	600,000.00	56,430.00	56,430.00
956.000	Miscellaneous	0.00	15.50	0.00	0.00	0.00	0.00	0.00
962.000	Contingencies	0.00	0.00	220,000.00	0.00	0.00	0.00	0.00
962.101	General Fund Admin Reimb.	0.00	0.00	0.00	0.00	0.00	(38,215.00)	(37,365.00)
965.203	Contrib to Streets	590,000.00	410,000.00	200,000.00	0.00	0.00	0.00	0.00
965.248	Contrib To DDA	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00
965.402	Contrib to Public Impr.	505,000.00	505,000.00	75,000.00	0.00	0.00	0.00	0.00
970.000	Bad Debt	200,000.00	404,075.57	200,000.00	211,678.98	250,000.00	0.00	0.00
Department Total: 940 - Central Services		\$2,635,637.00	\$2,781,696.97	\$2,004,000.00	\$1,433,326.20	\$1,514,800.00	\$630,915.00	\$657,065.00
Expenditures								
Department: 941 - Fringe Benefits								
716.200	Health Insurance - Former Library Retirees	0.00	0.00	0.00	0.00	0.00	92,530.00	97,155.00
716.205	Health - OPEB Funding - Library Retirees	0.00	0.00	0.00	0.00	0.00	19,425.00	12,890.00
716.736	Health - OPEB Funding	0.00	0.00	0.00	0.00	0.00	395,800.00	259,478.00
Department Total: 941 - Fringe Benefits		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$507,755.00	\$369,523.00
Expenditures								
Department: 990 - Transfers								
999.202	Transfer to Major Streets	0.00	0.00	0.00	0.00	950,500.00	0.00	213,000.00
Department Total: 990 - Transfers		\$0.00	\$0.00	\$0.00	\$0.00	\$950,500.00	\$0.00	\$213,000.00
						(17,690,764.00)		
Fund Revenue	Total: 101 - General Fund	\$18,966,829.00	\$18,426,726.34	\$18,102,259.00	\$12,772,296.44	\$17,835,014.00	\$18,232,693.00	\$18,313,192.00
Fund Expenditure	Total: 101 - General Fund	\$18,966,829.00	\$18,487,746.53	\$18,098,109.00	\$13,237,242.17	\$19,113,153.00	\$18,232,693.00	\$18,526,192.00
Fund Net	Total: 101 - General Fund	\$0.00	(\$61,020.19)	\$4,150.00	(\$464,945.73)	(\$1,278,139.00)	\$0.00	(\$213,000.00)
						\$867,000.00		
						\$5,519,263.00	\$5,108,124.00	\$5,108,124.00
						\$5,108,124.00	\$5,108,124.00	\$4,895,124.00
Unassigned Fund Balance as a %age of expenditures						26.73%	28.02%	26.42%

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 202 - Major Streets								
<u>Revenues</u>								
Department: 000 - General								
523.000	Federal grant	342,822.00	0.00	240,000.00	0.00	0.00	0.00	0.00
545.000	State grant	59,000.00	55,542.34	59,000.00	0.00	0.00	0.00	0.00
545.010	Metro Act Funds	0.00	0.00	0.00	0.00	59,000.00	59,000.00	60,000.00
547.000	Trunkline maintenance grant	104,100.00	92,906.19	104,100.00	15,602.77	104,100.00	104,100.00	105,000.00
548.000	Motor vehicle highway funds	826,000.00	819,841.61	826,000.00	620,297.84	826,000.00	826,000.00	827,000.00
665.000	Interest income	3,500.00	24,609.58	0.00	0.00	0.00	0.00	0.00
676.101	General Fund contrb.	390,000.00	300,000.00	0.00	0.00	0.00	0.00	0.00
698.000	Net realized gains	0.00	(72,784.41)	0.00	0.00	(50,000.00)	(50,000.00)	(50,000.00)
699.101	Transfer In from General Fund	0.00	0.00	0.00	0.00	950,500.00	0.00	213,000.00
699.203	Transfer In from Local Streets	0.00	0.00	0.00	0.00	450,000.00	0.00	0.00
Department Total: 000 - General		\$1,725,422.00	\$1,220,115.31	\$1,229,100.00	\$635,900.61	\$2,339,600.00	\$939,100.00	\$1,155,000.00
Revenues Total		\$1,725,422.00	\$1,220,115.31	\$1,229,100.00	\$635,900.61	\$2,339,600.00	\$939,100.00	\$1,155,000.00
<u>Expenditures</u>								
Department: 000 - General								
706.000	Full Time Personnel	160,000.00	146,528.83	200,456.00	117,295.63	149,973.00	184,590.00	184,590.00
709.000	Overtime	12,000.00	12,439.10	10,000.00	39,006.04	12,000.00	12,000.00	12,000.00
714.100	Sick Pay - Annual	0.00	0.00	0.00	0.00	0.00	150.00	150.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	15,500.00	15,500.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	65,250.00	68,515.00
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	54,475.00	57,195.00
716.150	Health Insurance Waiver	0.00	0.00	0.00	0.00	0.00	1,750.00	1,750.00
716.736	Health - OPEB Funding	0.00	0.00	0.00	0.00	0.00	38,075.00	38,115.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	294.00	294.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	12,210.00	12,210.00
719.000	Fringe Benefits	120,000.00	130,546.27	182,682.00	98,787.78	138,663.00	0.00	0.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	2,250.00	2,250.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	4,855.00	5,000.00
740.000	Operating Supplies	5,000.00	11,762.81	5,000.00	1,257.25	5,000.00	5,000.00	5,000.00
775.000	Repair & Maintenance	30,000.00	15,149.25	30,000.00	8,404.00	30,000.00	30,000.00	30,000.00
802.000	Audit/Actuarial Fees	2,000.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
818.000	Contractual Services	49,500.00	145,249.13	108,500.00	305,708.01	0.00	0.00	0.00
873.000	Training/Education	0.00	1,443.42	0.00	872.00	500.00	500.00	500.00
920.000	Utilities	4,500.00	5,035.32	4,500.00	3,176.29	4,600.00	4,700.00	4,800.00
943.000	Equipment Rental Alloc.- General Fund	6,500.00	5,883.36	6,500.00	2,077.04	6,500.00	6,500.00	6,500.00
958.000	Memberships & Dues	11,200.00	8,276.00	11,200.00	8,001.00	11,200.00	11,200.00	11,200.00
977.000	Capital Outlay	763,151.00	389,944.14	402,750.00	493,619.05	0.00	0.00	20,000.00
977.200	Engineering Costs - West Nine Mile	0.00	0.00	0.00	0.00	220,576.00	2,500.00	2,500.00
977.205	Construction Costs - West Nine Mile	0.00	0.00	0.00	0.00	290,000.00	0.00	0.00
977.210	Engineering Costs - East Nine Mile	0.00	0.00	0.00	0.00	153,452.00	141,900.00	0.00
977.215	Construction Costs - East Nine Mile	0.00	0.00	0.00	0.00	190,000.00	583,000.00	0.00
977.220	Engineering Costs - Livernois Striping	0.00	0.00	0.00	0.00	31,180.00	7,000.00	0.00
977.225	Construction Costs - Livernois Striping	0.00	0.00	0.00	0.00	116,000.00	36,000.00	0.00
977.230	Engineering Costs - Hilton Road	0.00	0.00	0.00	0.00	10,000.00	172,500.00	147,500.00
977.235	Construction Costs - Hilton Road	0.00	0.00	0.00	0.00	0.00	317,500.00	405,700.00
977.245	Construction Costs - Pinecrest	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
977.250	Engineering Costs - 2016 Road Repairs	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
Department Total: 000 - General		\$1,163,851.00	\$874,257.63	\$963,588.00	\$1,078,204.09	\$1,371,644.00	\$1,711,699.00	\$1,063,269.00
Department: 464 - Surface Maint-Streets								
775.000	Repair & Maintenance	25,000.00	2,777.71	25,000.00	4,341.78	25,000.00	25,000.00	25,000.00
943.000	Equipment Rental Alloc.- General Fund	30,000.00	4,769.00	30,000.00	5,513.13	30,000.00	30,000.00	30,000.00
Department Total: 464 - Surface Maint-Streets		\$55,000.00	\$7,546.71	\$55,000.00	\$9,854.91	\$55,000.00	\$55,000.00	\$55,000.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Department: 470 - Misc/Roadway Inspection								
956.000	Miscellaneous	19,651.00	0.00	19,651.00	0.00	0.00	0.00	0.00
Department Total: 470 - Misc/Roadway Inspection		\$19,651.00	\$0.00	\$19,651.00	\$0.00	\$0.00	\$0.00	\$0.00
Department: 471 - Boulevard/Parkway Maint								
931.000	Facilities Maintenance	20,000.00	20,919.99	20,000.00	14,503.47	20,000.00	20,000.00	20,000.00
Department Total: 471 - Boulevard/Parkway Maint		\$20,000.00	\$20,919.99	\$20,000.00	\$14,503.47	\$20,000.00	\$20,000.00	\$20,000.00
Department: 475 - Traffic Svcs. - Signs								
740.000	Operating Supplies	0.00	0.00	0.00	92.20	0.00	0.00	0.00
775.000	Repair & Maintenance	15,700.00	4,823.30	15,700.00	1,129.09	15,700.00	15,700.00	15,700.00
943.000	Equipment Rental Alloc.- General Fund	0.00	2,943.95	0.00	576.30	0.00	0.00	0.00
Department Total: 475 - Traffic Svcs. - Signs		\$15,700.00	\$7,767.25	\$15,700.00	\$1,797.59	\$15,700.00	\$15,700.00	\$15,700.00
Department: 476 - Traffic Svcs. - Signals								
775.000	Repair & Maintenance	8,500.00	25,366.52	8,500.00	3,127.50	8,500.00	60,000.00	30,000.00
818.000	Contractual Services	15,000.00	17,105.47	15,000.00	4,291.60	15,000.00	75,000.00	75,000.00
943.000	Equipment Rental Alloc.- General Fund	0.00	1,166.11	0.00	2,315.95	0.00	0.00	0.00
Department Total: 476 - Traffic Svcs. - Signals		\$23,500.00	\$43,638.10	\$23,500.00	\$9,735.05	\$23,500.00	\$135,000.00	\$105,000.00
Department: 477 - Traffic Svcs. - Pavement Marking								
775.000	Repair & Maintenance	7,000.00	3,324.48	7,000.00	2,879.77	7,000.00	10,000.00	10,000.00
943.000	Equipment Rental Alloc.- General Fund	7,000.00	2,914.93	7,000.00	3,707.35	7,000.00	7,000.00	7,000.00
Department Total: 477 - Traffic Svcs. - Pavement Marking		\$14,000.00	\$6,239.41	\$14,000.00	\$6,587.12	\$14,000.00	\$17,000.00	\$17,000.00
Department: 478 - Snow & Ice Removal								
775.000	Repair & Maintenance	50,000.00	73,470.45	50,000.00	98,765.04	50,000.00	50,000.00	50,000.00
943.000	Equipment Rental Alloc.- General Fund	53,000.00	15,449.33	53,000.00	35,999.72	53,000.00	53,000.00	53,000.00
Department Total: 478 - Snow & Ice Removal		\$103,000.00	\$88,919.78	\$103,000.00	\$134,764.76	\$103,000.00	\$103,000.00	\$103,000.00
Department: 488 - Genl. Mt - Sweeping / Flushing								
943.000	Equipment Rental Alloc.- General Fund	5,400.00	3,354.42	5,400.00	679.95	5,400.00	5,400.00	5,400.00
Department Total: 488 - Genl. Mt - Sweeping / Flushing		\$5,400.00	\$3,354.42	\$5,400.00	\$679.95	\$5,400.00	\$5,400.00	\$5,400.00
Department: 490 - Roadside Mt - Trees/Shrubs								
818.000	Contractual Services	7,000.00	0.00	7,000.00	0.00	0.00	0.00	0.00
Department Total: 490 - Roadside Mt - Trees/Shrubs		\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Department: 491 - Roadside Mt - Drainage/Backslope								
775.000	Repair & Maintenance	500.00	0.00	500.00	8,850.00	9,000.00	500.00	500.00
943.000	Equipment Rental Alloc.- General Fund	600.00	0.00	600.00	0.00	600.00	600.00	600.00
Department Total: 491 - Roadside Mt - Drainage/Backslope		\$1,100.00	\$0.00	\$1,100.00	\$8,850.00	\$9,600.00	\$1,100.00	\$1,100.00
Department: 492 - Roadside Mt - Cleanup								
931.000	Facilities Maintenance	849.00	1,202.75	849.00	919.75	849.00	849.00	849.00
Department Total: 492 - Roadside Mt - Cleanup		\$849.00	\$1,202.75	\$849.00	\$919.75	\$849.00	\$849.00	\$849.00
Department: 493 - Roadside Mt - Grass/Weeds								
931.000	Facilities Maintenance	3,100.00	3,095.25	3,100.00	3,779.75	3,700.00	3,100.00	3,100.00
Department Total: 493 - Roadside Mt - Grass/Weeds		\$3,100.00	\$3,095.25	\$3,100.00	\$3,779.75	\$3,700.00	\$3,100.00	\$3,100.00
Department: 497 - Winter Maint. - Woodward Ave.								
775.000	Repair & Maintenance	10,000.00	22,684.48	10,000.00	36,004.71	15,000.00	10,000.00	10,000.00
943.000	Equipment Rental Alloc.- General Fund	22,500.00	5,263.04	22,500.00	11,411.38	22,500.00	22,500.00	22,500.00
Department Total: 497 - Winter Maint. - Woodward Ave.		\$32,500.00	\$27,947.52	\$32,500.00	\$47,416.09	\$37,500.00	\$32,500.00	\$32,500.00
Department: 498 - Winter Maint. - Eight Mile Rd.								
775.000	Repair & Maintenance	10,000.00	25,126.19	10,000.00	37,275.91	15,000.00	10,000.00	10,000.00
943.000	Equipment Rental Alloc.- General Fund	22,500.00	5,427.77	22,500.00	10,723.25	22,500.00	22,500.00	22,500.00
Department Total: 498 - Winter Maint. - Eight Mile Rd.		\$32,500.00	\$30,553.96	\$32,500.00	\$47,999.16	\$37,500.00	\$32,500.00	\$32,500.00
Expenditures Total		\$1,497,151.00	\$1,115,442.77	\$1,296,888.00	\$1,365,091.69	\$1,697,393.00	\$2,132,848.00	\$1,454,418.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund Revenue	Total: 202 - Major Streets	\$1,725,422.00	\$1,220,115.31	\$1,229,100.00	\$635,900.61	\$2,339,600.00	\$939,100.00	\$1,155,000.00
Fund Expenditure	Total: 202 - Major Streets	\$1,497,151.00	\$1,115,442.77	\$1,296,888.00	\$1,365,091.69	\$1,697,393.00	\$2,132,848.00	\$1,454,418.00
Fund Net	Total: 202 - Major Streets	\$228,271.00	\$104,672.54	(\$67,788.00)	(\$729,191.08)	\$642,207.00	(\$1,193,748.00)	(\$299,418.00)
					Beginning Fund Balance	\$859,836.00	\$1,502,043.00	\$308,295.00
					Ending Fund Balance	\$1,502,043.00	\$308,295.00	\$8,877.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 203 - Local Streets								
<u>Revenues</u>								
Department: 000 - General								
548.000	Motor vehicle highway funds	318,000.00	323,313.37	318,000.00	244,701.75	318,000.00	318,000.00	318,000.00
665.000	Interest income	3,000.00	13,632.34	0.00	0.00	0.00	0.00	0.00
676.101	General Fund contrb.	200,000.00	110,000.00	200,000.00	0.00	0.00	0.00	0.00
695.000	Miscellaneous income	0.00	13,937.84	0.00	0.00	0.00	0.00	0.00
698.000	Net realized gains	0.00	(40,318.52)	0.00	0.00	0.00	0.00	0.00
Department Total: 000 - General		\$521,000.00	\$420,565.03	\$518,000.00	\$244,701.75	\$318,000.00	\$318,000.00	\$318,000.00
Revenues Total		\$521,000.00	\$420,565.03	\$518,000.00	\$244,701.75	\$318,000.00	\$318,000.00	\$318,000.00
<u>Expenditures</u>								
Department: 000 - General								
706.000	Full Time Personnel	84,636.00	58,643.55	84,636.00	30,582.40	163,318.00	59,100.00	59,100.00
707.000	Part-Time Personnel	10,000.00	10,371.58	0.00	0.00	0.00	0.00	0.00
709.000	Overtime	11,000.00	8,749.99	9,600.00	2,515.63	10,000.00	10,000.00	10,000.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	5,420.00	5,420.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	14,000.00	14,700.00
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	38,150.00	40,060.00
716.150	Health Insurance Waiver	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
716.736	Health - OPEB Funding	0.00	0.00	0.00	0.00	0.00	26,670.00	26,695.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	93.00	93.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	3,840.00	3,840.00
719.000	Fringe Benefits	80,000.00	63,746.08	97,439.00	26,487.90	132,206.00	0.00	0.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	750.00	750.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	1,555.00	1,600.00
740.000	Operating Supplies	5,000.00	3,553.34	1,000.00	487.11	5,000.00	5,000.00	5,000.00
775.000	Repair & Maintenance	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
802.000	Audit/Actuarial Fees	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
818.000	Contractual Services	5,000.00	140.00	5,000.00	70.00	5,000.00	5,000.00	5,000.00
943.000	Equipment Rental Alloc.- General Fund	6,300.00	317.10	6,300.00	0.00	6,300.00	6,300.00	6,300.00
977.000	Capital Outlay	70,000.00	0.00	0.00	3,733.00	0.00	0.00	0.00
999.202	Transfer to Major Streets	0.00	0.00	0.00	0.00	450,000.00	0.00	0.00
Department Total: 000 - General		\$273,936.00	\$146,521.64	\$205,975.00	\$63,876.04	\$773,824.00	\$178,878.00	\$181,558.00
Department: 464 - Surface Maint-Streets								
775.000	Repair & Maintenance	10,000.00	2,777.71	10,000.00	2,635.91	10,000.00	10,000.00	10,000.00
943.000	Equipment Rental Alloc.- General Fund	14,300.00	2,701.18	14,300.00	987.59	14,300.00	14,300.00	14,300.00
Department Total: 464 - Surface Maint-Streets		\$24,300.00	\$5,478.89	\$24,300.00	\$3,623.50	\$24,300.00	\$24,300.00	\$24,300.00
Department: 475 - Traffic Svcs. - Signs								
740.000	Operating Supplies	10,000.00	0.00	10,000.00	5,022.63	10,000.00	10,000.00	10,000.00
775.000	Repair & Maintenance	23,700.00	8,985.38	23,700.00	2,412.21	23,700.00	23,700.00	23,700.00
943.000	Equipment Rental Alloc.- General Fund	0.00	5,972.10	0.00	680.97	0.00	0.00	0.00
Department Total: 475 - Traffic Svcs. - Signs		\$33,700.00	\$14,957.48	\$33,700.00	\$8,115.81	\$33,700.00	\$33,700.00	\$33,700.00
Department: 477 - Traffic Svcs. - Pavement Marking								
775.000	Repair & Maintenance	4,000.00	227.97	4,000.00	2,865.73	4,000.00	4,000.00	4,000.00
943.000	Equipment Rental Alloc.- General Fund	5,000.00	2,030.40	5,000.00	613.16	5,000.00	5,000.00	5,000.00
Department Total: 477 - Traffic Svcs. - Pavement Marking		\$9,000.00	\$2,258.37	\$9,000.00	\$3,478.89	\$9,000.00	\$9,000.00	\$9,000.00
Department: 478 - Snow & Ice Removal								
775.000	Repair & Maintenance	30,000.00	56,721.93	30,000.00	38,825.68	30,000.00	30,000.00	30,000.00
943.000	Equipment Rental Alloc.- General Fund	35,500.00	20,373.55	35,500.00	40,862.23	35,500.00	35,500.00	35,500.00
Department Total: 478 - Snow & Ice Removal		\$65,500.00	\$77,095.48	\$65,500.00	\$79,687.91	\$65,500.00	\$65,500.00	\$65,500.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Department: 490 - Roadside Mt - Trees/Shrubs								
775.000	Repair & Maintenance	18,000.00	0.00	18,000.00	0.00	0.00	0.00	0.00
Department Total: 490 - Roadside Mt - Trees/Shrubs		\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Department: 784 - Tree Removal								
818.000	Contractual Services	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
943.000	Equipment Rental Alloc.- General Fund	6,500.00	10,614.96	6,500.00	28,331.28	6,500.00	6,500.00	6,500.00
Department Total: 784 - Tree Removal		\$12,500.00	\$10,614.96	\$12,500.00	\$28,331.28	\$6,500.00	\$6,500.00	\$6,500.00
Expenditures Total		\$436,936.00	\$256,926.82	\$368,975.00	\$187,113.43	\$912,824.00	\$317,878.00	\$320,558.00
Fund Revenue Total: 203 - Local Streets		\$521,000.00	\$420,565.03	\$518,000.00	\$244,701.75	\$318,000.00	\$318,000.00	\$318,000.00
Fund Expenditure Total: 203 - Local Streets		\$436,936.00	\$256,926.82	\$368,975.00	\$187,113.43	\$912,824.00	\$317,878.00	\$320,558.00
Fund Net Total: 203 - Local Streets		\$84,064.00	\$163,638.21	\$149,025.00	\$57,588.32	(\$594,824.00)	\$122.00	(\$2,558.00)
Beginning Fund Balance						\$640,333.00	\$45,509.00	\$45,631.00
Ending Fund Balance						\$45,509.00	\$45,631.00	\$43,073.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 226 - Sanitation								
<u>Revenues</u>								
Department: 000 - General								
402.000	Property taxes	1,082,000.00	1,081,257.02	1,079,000.00	720,374.95	941,927.00	941,205.00	941,205.00
402.001	Property Taxes - personal	0.00	0.00	0.00	0.00	81,798.00	79,140.00	79,140.00
403.100	Property Tax Chargebacks	0.00	0.00	0.00	0.00	0.00	(10,000.00)	(10,000.00)
607.000	Fees for Services	1,250,000.00	1,251,723.00	1,320,000.00	930,932.10	1,353,000.00	1,418,000.00	1,517,000.00
628.000	Intergovernmental contracts	37,000.00	33,141.43	37,000.00	35,049.73	37,000.00	37,000.00	37,000.00
665.000	Interest income	5,000.00	9,281.97	0.00	0.00	0.00	0.00	0.00
671.000	Rental income	1,000.00	1,500.00	1,000.00	0.00	0.00	0.00	0.00
674.000	Sales of Goods	6,000.00	4,602.37	6,000.00	3,313.84	5,000.00	5,000.00	5,000.00
698.000	Net realized gains	0.00	(27,452.03)	0.00	0.00	0.00	(30,000.00)	(30,000.00)
Department Total: 000 - General		\$2,381,000.00	\$2,354,053.76	\$2,443,000.00	\$1,689,670.62	\$2,418,725.00	\$2,440,345.00	\$2,539,345.00
Revenues Total		\$2,381,000.00	\$2,354,053.76	\$2,443,000.00	\$1,689,670.62	\$2,418,725.00	\$2,440,345.00	\$2,539,345.00
<u>Expenditures</u>								
Department: 000 - General								
706.000	Full Time Personnel	120,000.00	125,295.14	158,871.00	61,099.19	87,900.00	148,300.00	148,300.00
707.000	Part-Time Personnel	41,600.00	57,581.71	41,600.00	24,697.70	63,700.00	63,700.00	63,700.00
709.000	Overtime	15,000.00	14,682.60	15,000.00	24,494.99	15,000.00	15,000.00	15,000.00
714.100	Sick Pay - Annual	0.00	0.00	0.00	0.00	0.00	150.00	150.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	15,370.00	15,370.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	34,800.00	36,540.00
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	79,310.00	83,275.00
716.150	Health Insurance Waiver	0.00	0.00	0.00	0.00	0.00	1,750.00	1,750.00
716.736	Health - OPEB Funding	0.00	0.00	0.00	0.00	0.00	36,995.00	37,035.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	179.00	179.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	10,075.00	10,075.00
719.000	Fringe Benefits	100,000.00	124,970.52	134,098.00	35,604.49	56,094.00	0.00	0.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	2,845.00	2,930.00
740.000	Operating Supplies	6,000.00	7,392.46	6,000.00	9,298.72	6,000.00	6,000.00	6,000.00
775.000	Repair & Maintenance	16,000.00	6,994.69	16,000.00	7,582.32	16,000.00	16,000.00	16,000.00
802.000	Audit/Actuarial Fees	2,000.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
808.000	Waste collection, disposal	1,797,000.00	1,766,818.12	1,785,235.00	1,175,376.30	1,800,000.00	1,800,000.00	1,850,000.00
818.000	Contractual Services	16,000.00	3,128.00	16,000.00	15,806.45	10,000.00	10,000.00	10,000.00
943.000	Equipment Rental Alloc.- General Fund	300,000.00	241,698.84	335,000.00	172,850.85	300,000.00	300,000.00	300,000.00
956.000	Miscellaneous	0.00	0.00	5,759.00	0.00	0.00	0.00	0.00
958.000	Memberships & Dues	205.00	0.00	205.00	0.00	205.00	205.00	205.00
961.101	General Fund Admin Allocation	0.00	0.00	0.00	0.00	0.00	67,665.00	66,230.00
970.000	Bad Debt	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00
Department Total: 000 - General		\$2,423,805.00	\$2,350,562.08	\$2,525,768.00	\$1,526,811.01	\$2,366,899.00	\$2,611,844.00	\$2,666,239.00
Expenditures Total		\$2,423,805.00	\$2,350,562.08	\$2,525,768.00	\$1,526,811.01	\$2,366,899.00	\$2,611,844.00	\$2,666,239.00
Fund Revenue Total: 226 - Sanitation		\$2,381,000.00	\$2,354,053.76	\$2,443,000.00	\$1,689,670.62	\$2,418,725.00	\$2,440,345.00	\$2,539,345.00
Fund Expenditure Total: 226 - Sanitation		\$2,423,805.00	\$2,350,562.08	\$2,525,768.00	\$1,526,811.01	\$2,366,899.00	\$2,611,844.00	\$2,666,239.00
Fund Net Total: 226 - Sanitation		(\$42,805.00)	\$3,491.68	(\$82,768.00)	\$162,859.61	\$51,826.00	(\$171,499.00)	(\$126,894.00)
Beginning Fund Balance						\$314,592.00	\$366,418.00	\$194,919.00
Ending Fund Balance						\$366,418.00	\$194,919.00	\$68,025.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 243 - Brownfield Redevelopment								
<u>Revenues</u>								
Department: 000 - General								
402.000	Property taxes	400,000.00	346,878.28	347,000.00	313,105.69	387,000.00	387,000.00	387,000.00
402.001	Property Taxes - personal	0.00	0.00	0.00	0.00	13,000.00	13,000.00	13,000.00
403.100	Property Tax Chargebacks	0.00	0.00	0.00	0.00	(55,000.00)	(50,000.00)	(50,000.00)
607.000	Fees for Services	8,200.00	11,797.93	0.00	0.00	0.00	0.00	0.00
665.000	Interest income	7,000.00	16,087.00	0.00	0.00	1,000.00	1,000.00	1,000.00
698.000	Net realized gains	0.00	(47,578.33)	0.00	0.00	(50,000.00)	(50,000.00)	(50,000.00)
Department Total: 000 - General		\$415,200.00	\$327,184.88	\$347,000.00	\$313,105.69	\$296,000.00	\$301,000.00	\$301,000.00
Revenues Total		\$415,200.00	\$327,184.88	\$347,000.00	\$313,105.69	\$296,000.00	\$301,000.00	\$301,000.00
<u>Expenditures</u>								
Department: 000 - General								
802.000	Audit/Actuarial Fees	2,000.00	2,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
818.000	Contractual Services	0.00	12.99	0.00	0.00	0.00	0.00	0.00
970.000	Bad Debt	0.00	0.00	0.00	53,920.68	0.00	0.00	0.00
974.000	Public Improvements	399,000.00	61,299.85	346,000.00	0.00	315,000.00	300,000.00	300,000.00
Department Total: 000 - General		\$401,000.00	\$63,312.84	\$347,000.00	\$53,920.68	\$316,000.00	\$301,000.00	\$301,000.00
Expenditures Total		\$401,000.00	\$63,312.84	\$347,000.00	\$53,920.68	\$316,000.00	\$301,000.00	\$301,000.00
Fund Revenue Total: 243 - Brownfield Redevelopment		\$415,200.00	\$327,184.88	\$347,000.00	\$313,105.69	\$296,000.00	\$301,000.00	\$301,000.00
Fund Expenditure Total: 243 - Brownfield Redevelopment		\$401,000.00	\$63,312.84	\$347,000.00	\$53,920.68	\$316,000.00	\$301,000.00	\$301,000.00
Fund Net Total: 243 - Brownfield Redevelopment		\$14,200.00	\$263,872.04	\$0.00	\$259,185.01	(\$20,000.00)	\$0.00	\$0.00
Beginning Fund Balance						\$845,835.00	\$825,835.00	\$825,835.00
Ending Fund Balance						\$825,835.00	\$825,835.00	\$825,835.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 248 - Downtown Development Authority								
<u>Revenues</u>								
Department: 000 - General								
402.000	Property taxes	498,000.00	496,526.06	481,000.00	214,269.84	512,104.00	286,440.00	286,440.00
402.001	Property Taxes - personal	0.00	0.00	0.00	0.00	0.00	146,625.00	146,625.00
403.100	Property Tax Chargebacks	0.00	0.00	0.00	0.00	0.00	(10,000.00)	(5,000.00)
404.000	Voted Property taxes	60,000.00	60,651.37	58,000.00	25,068.83	56,280.00	47,890.00	47,890.00
404.001	Voted Property taxes - personal	0.00	0.00	0.00	0.00	0.00	5,265.00	5,265.00
523.000	Federal grant	0.00	0.00	472,500.00	24,000.00	26,500.00	0.00	525,000.00
610.000	Participation fees	18,600.00	250.00	18,600.00	370.00	2,000.00	6,100.00	6,100.00
665.000	Interest income	2,100.00	6,116.57	0.00	0.00	1,500.00	1,000.00	1,000.00
675.000	Contributions	131,400.00	130,400.77	30,000.00	61,222.23	114,643.00	81,100.00	81,100.00
676.101	General Fund contrib.	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00
698.000	Net realized gains	0.00	(18,090.12)	0.00	0.00	(20,000.00)	(20,000.00)	(20,000.00)
Department Total: 000 - General		\$710,100.00	\$675,854.65	\$1,110,100.00	\$324,930.90	\$693,027.00	\$544,420.00	\$1,074,420.00
Revenues Total		\$710,100.00	\$675,854.65	\$1,110,100.00	\$324,930.90	\$693,027.00	\$544,420.00	\$1,074,420.00
<u>Expenditures</u>								
Department: 000 - General								
706.000	Full Time Personnel	93,055.00	94,224.26	87,652.00	74,448.95	98,323.00	100,340.00	100,340.00
707.000	Part-Time Personnel	9,695.00	9,132.70	0.00	10,276.26	17,160.00	12,000.00	12,000.00
709.000	Overtime	0.00	0.00	0.00	236.36	0.00	0.00	0.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	8,990.00	9,260.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	23,600.00	24,780.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	106.00	106.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	4,430.00	4,430.00
719.000	Fringe Benefits	50,694.00	35,017.11	32,398.00	30,928.27	57,724.00	0.00	0.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	2,490.00	2,565.00
730.000	Postage, Mail processing	1,000.00	1,085.16	1,000.00	312.78	750.00	750.00	750.00
740.000	Operating Supplies	50,810.00	34,898.38	50,810.00	16,363.94	33,000.00	30,200.00	30,200.00
747.000	Grant Activity	55,000.00	3,095.00	45,000.00	0.00	0.00	0.00	0.00
775.000	Repair & Maintenance	1,374.00	2,056.25	1,374.00	571.17	1,374.00	1,374.00	1,374.00
802.000	Audit/Actuarial Fees	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
818.000	Contractual Services	79,302.00	158,962.18	46,785.00	40,637.79	53,628.00	46,173.00	46,173.00
853.000	Phone/Communications	2,520.00	2,386.02	2,520.00	2,312.58	3,000.00	3,000.00	3,000.00
873.000	Training/Education	14,650.00	17,565.57	14,650.00	2,281.35	9,625.00	8,750.00	8,750.00
885.000	Special programs	103,550.00	60,666.05	25,000.00	47,767.69	110,810.00	58,300.00	58,300.00
900.000	Printing & Publishing	73,220.00	26,640.10	30,000.00	10,688.43	21,500.00	20,300.00	20,300.00
914.000	Liability Insurance	2,000.00	100.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
920.000	Utilities	15,000.00	20,001.00	15,000.00	13,475.51	19,000.00	19,000.00	21,000.00
931.000	Facilities Maintenance	124,000.00	138,882.00	124,000.00	79,752.00	124,000.00	126,112.00	130,000.00
942.000	Building Rental	26,000.00	24,000.00	26,000.00	18,556.00	24,600.00	25,668.00	25,668.00
943.000	Equipment Rental Alloc.- General Fund	4,365.00	6,575.46	4,365.00	4,268.92	5,033.00	5,033.00	5,033.00
958.000	Memberships & Dues	1,400.00	900.00	1,400.00	725.00	1,400.00	1,400.00	1,400.00
970.000	Bad Debt	5,000.00	6,232.24	5,000.00	4,784.21	10,000.00	0.00	0.00
974.000	Public Improvements	36,000.00	19,832.78	36,000.00	16,778.93	24,278.00	15,000.00	15,000.00
977.000	Capital Outlay	36,000.00	0.00	675,000.00	3,885.00	42,785.00	30,000.00	750,000.00
Department Total: 000 - General		\$785,635.00	\$663,252.26	\$1,226,954.00	\$379,051.14	\$660,990.00	\$546,016.00	\$1,273,429.00
Expenditures Total		\$785,635.00	\$663,252.26	\$1,226,954.00	\$379,051.14	\$660,990.00	\$546,016.00	\$1,273,429.00
Fund Revenue	Total: 248 - Downtown Development Authority	\$710,100.00	\$675,854.65	\$1,110,100.00	\$324,930.90	\$693,027.00	\$544,420.00	\$1,074,420.00
Fund Expenditure	Total: 248 - Downtown Development Authority	\$785,635.00	\$663,252.26	\$1,226,954.00	\$379,051.14	\$660,990.00	\$546,016.00	\$1,273,429.00
Fund Net	Total: 248 - Downtown Development Authority	(\$75,535.00)	\$12,602.39	(\$116,854.00)	(\$54,120.24)	\$32,037.00	(\$1,596.00)	(\$199,009.00)
Beginning Fund Balance						\$515,878.00	\$547,915.00	\$546,319.00
Ending Fund Balance						\$547,915.00	\$546,319.00	\$347,310.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 265 - Drug Forfeiture								
<u>Revenues</u>								
Department: 000 - General								
523.000	Federal grant	100,000.00	47,204.29	100,000.00	44,286.95	100,000.00	100,000.00	10,000.00
660.000	Fines & forfeitures	75,000.00	17,021.00	75,000.00	48,709.48	40,000.00	75,000.00	75,000.00
665.000	Interest income	6,800.00	13,966.31	0.00	0.00	0.00	0.00	0.00
698.000	Net realized gains	0.00	(41,306.27)	0.00	0.00	(45,000.00)	(45,000.00)	(45,000.00)
Department Total: 000 - General		\$181,800.00	\$36,885.33	\$175,000.00	\$92,996.43	\$95,000.00	\$130,000.00	\$40,000.00
Revenues Total		\$181,800.00	\$36,885.33	\$175,000.00	\$92,996.43	\$95,000.00	\$130,000.00	\$40,000.00
<u>Expenditures</u>								
Department: 000 - General								
740.000	Operating Supplies	0.00	5,500.91	15,000.00	129.00	15,000.00	15,000.00	15,000.00
747.000	Grant Activity	0.00	111,500.00	0.00	0.00	0.00	0.00	0.00
749.000	Youth Assistance	0.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00
802.000	Audit/Actuarial Fees	0.00	0.00	500.00	0.00	500.00	500.00	500.00
958.000	Memberships & Dues	0.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
965.101	Contrib To General Fund	111,500.00	0.00	105,000.00	0.00	100,000.00	100,000.00	100,000.00
965.402	Contrib to Public Impr.	0.00	0.00	0.00	0.00	60,000.00	0.00	0.00
965.661	Contrib to Motor Pool	25,500.00	0.00	0.00	0.00	29,000.00	0.00	0.00
977.000	Capital Outlay	0.00	0.00	0.00	58,530.00	164,000.00	0.00	135,000.00
Department Total: 000 - General		\$137,000.00	\$117,000.91	\$123,500.00	\$61,659.00	\$371,500.00	\$122,500.00	\$257,500.00
Expenditures Total		\$137,000.00	\$117,000.91	\$123,500.00	\$61,659.00	\$371,500.00	\$122,500.00	\$257,500.00
Fund Revenue Total: 265 - Drug Forfeiture		\$181,800.00	\$36,885.33	\$175,000.00	\$92,996.43	\$95,000.00	\$130,000.00	\$40,000.00
Fund Expenditure Total: 265 - Drug Forfeiture		\$137,000.00	\$117,000.91	\$123,500.00	\$61,659.00	\$371,500.00	\$122,500.00	\$257,500.00
Fund Net Total: 265 - Drug Forfeiture		\$44,800.00	(\$80,115.58)	\$51,500.00	\$31,337.43	(\$276,500.00)	\$7,500.00	(\$217,500.00)
Beginning Fund Balance						\$696,895.00	\$420,395.00	\$427,895.00
Ending Fund Balance						\$420,395.00	\$427,895.00	\$210,395.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 271 - Library								
Revenues								
Department: 000 - General								
402.000	Property taxes	476,000.00	473,744.21	475,000.00	317,023.91	449,803.00	413,260.00	413,260.00
402.001	Property Taxes - personal	0.00	0.00	0.00	0.00	0.00	34,830.00	34,830.00
403.100	Property Tax Chargebacks	0.00	0.00	0.00	0.00	(10,000.00)	(10,000.00)	(10,000.00)
404.000	Voted Property taxes	496,000.00	497,771.18	495,000.00	330,236.96	468,287.00	430,435.00	430,435.00
404.001	Voted Property taxes - personal	0.00	0.00	0.00	0.00	0.00	36,275.00	36,275.00
567.000	Library grant	8,000.00	9,423.16	8,000.00	4,971.90	8,000.00	8,000.00	8,000.00
582.000	Local grants	0.00	1.00	0.00	3,227.76	2,700.00	0.00	0.00
607.000	Fees for Services	1,000.00	1,090.00	1,100.00	500.00	1,000.00	1,000.00	1,000.00
627.000	Charge for services	10,000.00	16,611.01	6,500.00	15,411.95	20,000.00	12,000.00	12,000.00
645.000	Print sales & copies	2,000.00	3,199.01	700.00	2,571.05	3,000.00	3,000.00	3,000.00
656.000	Other fees & fines	25,000.00	26,430.39	22,000.00	26,428.39	26,400.00	20,000.00	20,000.00
660.000	Fines & forfeitures	12,000.00	19,548.47	7,500.00	22,044.49	22,000.00	22,000.00	22,000.00
665.000	Interest income	5,000.00	7,712.37	0.00	0.00	5,000.00	5,000.00	5,000.00
665.791	Interest - Heldt funds	0.00	3.72	0.00	0.00	0.00	0.00	0.00
665.792	Interest - Women's Club	0.00	3.54	0.00	0.00	0.00	0.00	0.00
671.000	Rental income	8,000.00	5,970.85	6,500.00	93.10	100.00	9,000.00	9,000.00
673.000	Sale of City Property	1,500.00	2,467.43	0.00	1,757.98	2,500.00	3,000.00	3,000.00
675.000	Contributions	20,000.00	18,537.70	1,000.00	3,403.38	25,000.00	30,000.00	30,000.00
675.001	Individual Donations & Honorariums	0.00	159.39	0.00	0.00	0.00	0.00	0.00
675.003	Special event proceeds	0.00	0.00	0.00	1,735.50	0.00	0.00	0.00
675.004	Library Board fundraising	0.00	54.94	0.00	3,501.82	0.00	0.00	0.00
695.000	Miscellaneous income	26,000.00	12,699.40	10,000.00	11,923.93	20,000.00	20,000.00	20,000.00
698.000	Net realized gains	0.00	(21,444.99)	0.00	0.00	(25,000.00)	(25,000.00)	(25,000.00)
Department Total: 000 - General		\$1,090,500.00	\$1,073,982.78	\$1,033,300.00	\$744,832.12	\$1,018,790.00	\$1,012,800.00	\$1,012,800.00
Revenues Total		\$1,090,500.00	\$1,073,982.78	\$1,033,300.00	\$744,832.12	\$1,018,790.00	\$1,012,800.00	\$1,012,800.00
Expenditures								
Department: 000 - General								
706.000	Full Time Personnel	293,550.00	305,830.15	293,002.00	220,081.46	293,550.00	277,995.00	277,995.00
707.000	Part-Time Personnel	113,655.00	116,716.91	111,655.00	80,161.88	113,655.00	115,928.00	115,928.00
709.000	Overtime	3,000.00	486.49	0.00	41.11	2,000.00	2,000.00	2,000.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	30,290.00	30,290.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	43,400.00	45,570.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	581.00	581.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	7,010.00	7,010.00
719.000	Fringe Benefits	97,065.00	121,695.46	128,348.00	74,866.96	100,000.00	0.00	0.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	6,900.00	7,110.00
727.000	Office Supplies	2,000.00	1,916.61	2,500.00	1,183.49	1,500.00	1,500.00	1,500.00
730.000	Postage, Mail processing	1,500.00	1,118.93	1,000.00	74.20	1,500.00	1,500.00	1,500.00
740.000	Operating Supplies	20,000.00	18,848.72	10,000.00	15,896.82	18,000.00	15,000.00	15,000.00
742.000	Books	45,000.00	45,637.77	55,000.00	21,371.81	33,000.00	50,000.00	50,000.00
742.791	Books- Heldt Memorial	0.00	0.00	0.00	819.00	6,355.00	0.00	0.00
742.792	Books- Women's Club	0.00	0.00	0.00	16.96	6,050.00	0.00	0.00
743.000	Periodicals	4,000.00	4,639.68	4,500.00	3,671.32	4,000.00	4,500.00	4,500.00
745.000	Audio-Visual, Video	15,000.00	22,435.05	10,000.00	10,695.54	15,000.00	15,500.00	15,500.00
746.000	Other Non Book	10,000.00	6,282.00	14,000.00	6,500.00	10,000.00	10,000.00	10,000.00
748.000	Audio-Visual Supplies	1,000.00	1,296.28	0.00	0.00	1,000.00	1,000.00	1,000.00
775.000	Repair & Maintenance	13,000.00	19,444.53	2,500.00	6,247.25	5,000.00	2,000.00	2,000.00
802.000	Audit/Actuarial Fees	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
803.000	The Library Network	55,000.00	50,141.95	55,000.00	38,175.81	55,000.00	55,000.00	55,000.00
814.000	Special Consulting, Fees	0.00	3,447.40	0.00	3,500.00	5,000.00	0.00	0.00
818.000	Contractual Services	7,000.00	15,449.10	12,000.00	8,397.20	15,000.00	7,000.00	7,000.00
853.000	Phone/Communications	2,640.00	3,230.08	3,000.00	2,234.47	3,000.00	3,000.00	3,000.00
873.000	Training/Education	2,500.00	3,917.46	6,000.00	1,508.29	3,000.00	5,000.00	5,000.00
885.000	Special programs	7,500.00	8,627.07	1,500.00	1,834.91	8,000.00	8,500.00	8,500.00
900.000	Printing & Publishing	3,500.00	2,721.87	2,500.00	184.18	4,000.00	4,500.00	4,500.00
914.000	Liability Insurance	16,062.00	16,112.00	25,000.00	8,463.00	17,000.00	17,000.00	17,000.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
920.000	Utilities	30,000.00	28,422.10	16,000.00	26,116.42	30,000.00	30,000.00	30,000.00
931.000	Facilities Maintenance	35,000.00	65,336.95	30,000.00	37,328.81	37,000.00	35,000.00	35,000.00
942.000	Building Rental	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
943.000	Equipment Rental Alloc.- General Fund	10,000.00	11,112.33	4,000.00	6,590.03	10,000.00	10,000.00	10,000.00
956.000	Miscellaneous	1,000.00	1,366.57	1,000.00	157.57	1,500.00	1,500.00	1,500.00
958.000	Memberships & Dues	750.00	795.00	750.00	1,314.00	1,000.00	1,000.00	1,000.00
965.101	Contrib To General Fund	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
970.000	Bad Debt	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
977.000	Capital Outlay	0.00	1,125.00	0.00	1,125.00	1,125.00	0.00	0.00
992.000	Debt Svc- Principal	170,000.00	170,000.00	185,000.00	0.00	185,000.00	200,000.00	215,000.00
996.000	Interest Expense	161,888.00	161,887.50	156,788.00	78,393.75	153,781.00	147,275.00	143,776.00
Department Total: 000 - General		\$1,132,610.00	\$1,211,040.96	\$1,162,043.00	\$656,951.24	\$1,151,016.00	\$1,120,879.00	\$1,134,760.00
Expenditures Total		\$1,132,610.00	\$1,211,040.96	\$1,162,043.00	\$656,951.24	\$1,151,016.00	\$1,120,879.00	\$1,134,760.00
Fund Revenue Total: 271 - Library		\$1,090,500.00	\$1,073,982.78	\$1,033,300.00	\$744,832.12	\$1,018,790.00	\$1,012,800.00	\$1,012,800.00
Fund Expenditure Total: 271 - Library		\$1,132,610.00	\$1,211,040.96	\$1,162,043.00	\$656,951.24	\$1,151,016.00	\$1,120,879.00	\$1,134,760.00
Fund Net Total: 271 - Library		(\$42,110.00)	(\$137,058.18)	(\$128,743.00)	\$87,880.88	(\$132,226.00)	(\$108,079.00)	(\$121,960.00)
Beginning Fund Balance						\$370,426.00	\$238,200.00	\$130,121.00
Ending Fund Balance						\$238,200.00	\$130,121.00	\$8,161.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 280 - Comm.Devel.Block Grant								
<u>Revenues</u>								
Department: 000 - General								
589.000	County Opportunity Funds	87,090.00	57,780.07	72,000.00	49,585.30	72,000.00	80,000.00	80,000.00
665.000	Interest income	0.00	1,320.00	0.00	0.00	0.00	0.00	0.00
698.000	Net realized gains	0.00	(3,903.97)	0.00	0.00	0.00	0.00	0.00
Department Total: 000 - General		\$87,090.00	\$55,196.10	\$72,000.00	\$49,585.30	\$72,000.00	\$80,000.00	\$80,000.00
Revenues Total		\$87,090.00	\$55,196.10	\$72,000.00	\$49,585.30	\$72,000.00	\$80,000.00	\$80,000.00
<u>Expenditures</u>								
Department: 000 - General								
802.000	Audit/Actuarial Fees	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
805.000	Code Enforcement	59,736.00	52,210.82	55,500.00	54,415.92	55,000.00	55,000.00	55,000.00
818.000	Contractual Services	3,000.00	0.00	3,000.00	0.00	2,000.00	3,000.00	3,000.00
885.000	Special programs	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00
886.000	Home Chore Services	1,893.00	1,800.00	8,000.00	8,000.00	8,500.00	8,500.00	8,500.00
887.000	Minor Home Repair	14,461.00	4,000.00	5,500.00	0.00	5,500.00	5,500.00	5,500.00
956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	7,000.00	7,000.00
965.101	Contrib To General Fund	0.00	70,923.28	0.00	0.00	0.00	0.00	0.00
Department Total: 000 - General		\$88,090.00	\$129,934.10	\$73,000.00	\$62,415.92	\$72,000.00	\$80,000.00	\$80,000.00
Expenditures Total		\$88,090.00	\$129,934.10	\$73,000.00	\$62,415.92	\$72,000.00	\$80,000.00	\$80,000.00
Fund Revenue	Total: 280 - Comm.Devel.Block Grant	\$87,090.00	\$55,196.10	\$72,000.00	\$49,585.30	\$72,000.00	\$80,000.00	\$80,000.00
Fund Expenditure	Total: 280 - Comm.Devel.Block Grant	\$88,090.00	\$129,934.10	\$73,000.00	\$62,415.92	\$72,000.00	\$80,000.00	\$80,000.00
Fund Net	Total: 280 - Comm.Devel.Block Grant	(\$1,000.00)	(\$74,738.00)	(\$1,000.00)	(\$12,830.62)	\$0.00	\$0.00	\$0.00
Beginning Fund Balance						\$0.00	\$0.00	\$0.00
Ending Fund Balance						\$0.00	\$0.00	\$0.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 288 - SMART Transportation								
<u>Revenues</u>								
Department: 000 - General								
607.000	Fees for Services	6,800.00	4,379.95	6,300.00	3,033.72	6,300.00	6,300.00	6,300.00
665.000	Interest income	0.00	923.95	0.00	0.00	0.00	0.00	0.00
681.000	Municipal Credits	19,570.00	19,572.00	18,000.00	41,748.25	19,570.00	18,000.00	18,000.00
681.001	Specialized Svc. Grant	13,892.00	14,068.00	13,892.00	0.00	13,892.00	13,892.00	13,892.00
681.002	Community Credits	26,833.00	26,833.00	25,000.00	0.00	26,833.00	25,000.00	25,000.00
698.000	Net realized gains	0.00	(2,732.63)	0.00	0.00	(3,000.00)	(3,000.00)	(3,000.00)
Department Total: 000 - General		\$67,095.00	\$63,044.27	\$63,192.00	\$44,781.97	\$63,595.00	\$60,192.00	\$60,192.00
Revenues Total		\$67,095.00	\$63,044.27	\$63,192.00	\$44,781.97	\$63,595.00	\$60,192.00	\$60,192.00
<u>Expenditures</u>								
Department: 000 - General								
707.000	Part-Time Personnel	37,799.00	36,349.11	37,799.00	25,396.19	45,531.00	45,531.00	45,531.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	3,485.00	3,485.00
719.000	Fringe Benefits	4,920.00	4,522.65	4,920.00	2,793.53	5,924.00	0.00	0.00
802.000	Audit/Actuarial Fees	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
818.000	Contractual Services	5,500.00	1,997.05	5,500.00	399.32	5,500.00	5,500.00	5,500.00
947.000	Vehicle Rental	12,600.00	12,600.00	12,600.00	0.00	12,600.00	12,600.00	12,600.00
Department Total: 000 - General		\$61,819.00	\$56,468.81	\$61,819.00	\$28,589.04	\$70,555.00	\$68,116.00	\$68,116.00
Expenditures Total		\$61,819.00	\$56,468.81	\$61,819.00	\$28,589.04	\$70,555.00	\$68,116.00	\$68,116.00
Fund Revenue Total: 288 - SMART Transportation		\$67,095.00	\$63,044.27	\$63,192.00	\$44,781.97	\$63,595.00	\$60,192.00	\$60,192.00
Fund Expenditure Total: 288 - SMART Transportation		\$61,819.00	\$56,468.81	\$61,819.00	\$28,589.04	\$70,555.00	\$68,116.00	\$68,116.00
Fund Net Total: 288 - SMART Transportation		\$5,276.00	\$6,575.46	\$1,373.00	\$16,192.93	(\$6,960.00)	(\$7,924.00)	(\$7,924.00)
Beginning Fund Balance						\$59,573.00	\$52,613.00	\$44,689.00
Ending Fund Balance						\$52,613.00	\$44,689.00	\$36,765.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 301 - Debt Service								
<u>Revenues</u>								
Department: 000 - General								
402.000	Property taxes	3,616,000.00	3,663,965.94	3,490,000.00	2,592,708.95	3,363,400.00	2,943,057.00	2,849,758.00
402.001	Property Taxes - personal	0.00	0.00	0.00	0.00	288,748.00	244,635.00	236,352.00
403.100	Property Tax Chargebacks	0.00	0.00	0.00	0.00	(20,000.00)	(15,000.00)	(10,000.00)
665.000	Interest income	1,600.00	4,496.16	0.00	0.00	0.00	0.00	0.00
698.000	Net realized gains	0.00	(13,297.66)	0.00	0.00	0.00	0.00	0.00
698.301	Face Value of Debt Issue	0.00	4,465,000.00	0.00	0.00	0.00	0.00	0.00
Department Total: 000 - General		\$3,617,600.00	\$8,120,164.44	\$3,490,000.00	\$2,592,708.95	\$3,632,148.00	\$3,172,692.00	\$3,076,110.00
Revenues Total		\$3,617,600.00	\$8,120,164.44	\$3,490,000.00	\$2,592,708.95	\$3,632,148.00	\$3,172,692.00	\$3,076,110.00
<u>Expenditures</u>								
Department: 000 - General								
802.000	Audit/Actuarial Fees	3,000.00	3,000.00	3,000.00	0.00	2,000.00	2,000.00	2,000.00
818.000	Contractual Services	68,000.00	58,929.11	4,000.00	862.50	4,000.00	4,000.00	4,000.00
956.000	Miscellaneous	1,050.00	0.00	1,050.00	0.00	0.00	0.00	0.00
964.000	Payment to Bond Refunding Escrow Agent	0.00	4,350,000.00	0.00	0.00	0.00	0.00	0.00
970.000	Bad Debt	25,000.00	0.00	10,650.00	0.00	0.00	0.00	0.00
992.000	Debt Svc- Principal	3,065,000.00	3,065,000.00	3,050,000.00	3,140,000.00	3,140,000.00	3,220,000.00	3,200,000.00
992.310	Principal- Bond Premium	0.00	115,000.00	0.00	0.00	0.00	0.00	0.00
996.000	Interest Expense	330,000.00	462,876.71	421,300.00	260,702.00	261,000.00	177,300.00	89,000.00
Department Total: 000 - General		\$3,492,050.00	\$8,054,805.82	\$3,490,000.00	\$3,401,564.50	\$3,407,000.00	\$3,403,300.00	\$3,295,000.00
Expenditures Total		\$3,492,050.00	\$8,054,805.82	\$3,490,000.00	\$3,401,564.50	\$3,407,000.00	\$3,403,300.00	\$3,295,000.00
Fund Revenue Total: 301 - Debt Service		\$3,617,600.00	\$8,120,164.44	\$3,490,000.00	\$2,592,708.95	\$3,632,148.00	\$3,172,692.00	\$3,076,110.00
Fund Expenditure Total: 301 - Debt Service		\$3,492,050.00	\$8,054,805.82	\$3,490,000.00	\$3,401,564.50	\$3,407,000.00	\$3,403,300.00	\$3,295,000.00
Fund Net Total: 301 - Debt Service		\$125,550.00	\$65,358.62	\$0.00	(\$808,855.55)	\$225,148.00	(\$230,608.00)	(\$218,890.00)
Beginning Fund Balance						\$224,350.00	\$449,498.00	\$218,890.00
Ending Fund Balance						\$449,498.00	\$218,890.00	\$0.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 445 - Public Improvement								
<u>Revenues</u>								
Department: 000 - General								
665.000	Interest income	17,000.00	46,755.39	0.00	0.00	0.00	0.00	0.00
676.101	General Fund contrib.	505,000.00	505,000.00	310,000.00	0.00	0.00	0.00	0.00
676.136	District Court contribution	300,000.00	329,021.36	0.00	0.00	325,000.00	325,000.00	325,000.00
676.265	Drug Forf. contrib.	0.00	0.00	0.00	0.00	60,000.00	0.00	0.00
676.271	Library Fund contrib.	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
698.000	Net realized gains	0.00	(138,282.02)	0.00	0.00	(15,000.00)	(15,000.00)	(15,000.00)
Department Total: 000 - General		\$832,000.00	\$742,494.73	\$320,000.00	\$0.00	\$370,000.00	\$310,000.00	\$310,000.00
Revenues Total		\$832,000.00	\$742,494.73	\$320,000.00	\$0.00	\$370,000.00	\$310,000.00	\$310,000.00
<u>Expenditures</u>								
Department: 000 - General								
775.000	Repair & Maintenance	0.00	275.00	0.00	3,172.74	0.00	0.00	0.00
802.000	Audit/Actuarial Fees	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
818.000	Contractual Services	20,000.00	29,044.14	20,000.00	144,123.92	20,000.00	20,000.00	20,000.00
942.000	Building Rental	0.00	4,070.22	0.00	19,754.82	0.00	0.00	0.00
977.000	Capital Outlay	175,000.00	23,007.99	175,000.00	1,527,805.24	2,500,000.00	300,000.00	100,000.00
992.000	Debt Svc- Principal	115,000.00	115,000.00	124,152.00	124,152.00	124,152.00	0.00	0.00
996.000	Interest Expense	10,762.00	10,761.84	5,587.00	5,586.84	5,587.00	0.00	0.00
Department Total: 000 - General		\$321,762.00	\$183,159.19	\$325,739.00	\$1,824,595.56	\$2,650,739.00	\$321,000.00	\$121,000.00
Expenditures Total		\$321,762.00	\$183,159.19	\$325,739.00	\$1,824,595.56	\$2,650,739.00	\$321,000.00	\$121,000.00
Fund Revenue Total: 445 - Public Improvement		\$832,000.00	\$742,494.73	\$320,000.00	\$0.00	\$370,000.00	\$310,000.00	\$310,000.00
Fund Expenditure Total: 445 - Public Improvement		\$321,762.00	\$183,159.19	\$325,739.00	\$1,824,595.56	\$2,650,739.00	\$321,000.00	\$121,000.00
Fund Net Total: 445 - Public Improvement		\$510,238.00	\$559,335.54	(\$5,739.00)	(\$1,824,595.56)	(\$2,280,739.00)	(\$11,000.00)	\$189,000.00
Beginning Fund Balance						\$2,308,628.00	\$27,889.00	\$16,889.00
Ending Fund Balance						\$27,889.00	\$16,889.00	\$205,889.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 585 - Auto Parking								
<u>Revenues</u>								
Department: 000 - General								
610.000	Participation fees	50,000.00	28,851.05	0.00	0.00	0.00	0.00	0.00
652.000	Parking fees	700,000.00	658,982.21	710,000.00	576,000.78	882,000.00	925,000.00	960,000.00
656.000	Other fees & fines	0.00	57,031.53	0.00	58,018.00	80,000.00	80,000.00	80,000.00
660.000	Fines & forfeitures	34,000.00	20,780.00	37,000.00	10,492.00	14,000.00	25,000.00	25,000.00
665.000	Interest income	14,000.00	29,262.06	0.00	0.00	0.00	0.00	0.00
698.000	Net realized gains	0.00	0.00	0.00	0.00	(50,000.00)	(50,000.00)	(50,000.00)
Department Total: 000 - General		\$798,000.00	\$794,906.85	\$747,000.00	\$644,510.78	\$926,000.00	\$980,000.00	\$1,015,000.00
Revenues Total		\$798,000.00	\$794,906.85	\$747,000.00	\$644,510.78	\$926,000.00	\$980,000.00	\$1,015,000.00
<u>Expenditures</u>								
Department: 000 - General								
706.000	Full Time Personnel	52,994.00	52,993.29	52,994.00	55,526.45	95,667.00	79,510.00	79,810.00
707.000	Part-Time Personnel	38,753.00	34,486.85	38,753.00	31,409.50	40,157.00	40,157.00	40,157.00
709.000	Overtime	2,500.00	2,935.35	1,000.00	7,187.49	8,000.00	2,500.00	2,500.00
714.100	Sick Pay - Annual	0.00	0.00	0.00	0.00	0.00	36.00	36.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	9,485.00	9,485.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	20,680.00	21,715.00
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	26,440.00	27,760.00
716.150	Health Insurance Waiver	0.00	0.00	0.00	0.00	0.00	600.00	600.00
716.736	Health - OPEB Funding	0.00	0.00	0.00	0.00	0.00	18,500.00	18,520.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	122.00	122.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	5,010.00	5,040.00
719.000	Fringe Benefits	63,068.00	55,415.60	63,068.00	43,868.75	49,965.00	0.00	0.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	825.00	825.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	2,090.00	2,155.00
740.000	Operating Supplies	14,000.00	58,643.62	85,000.00	57,372.63	50,000.00	20,000.00	20,000.00
741.010	Parking Signage	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
775.000	Repair & Maintenance	5,000.00	2,455.32	15,000.00	2,973.00	5,000.00	0.00	0.00
802.000	Audit/Actuarial Fees	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
814.000	Special Consulting, Fees	10,000.00	3,804.24	0.00	4,000.00	6,000.00	0.00	0.00
815.000	Credit card processing fees	0.00	17,220.54	0.00	40,813.32	62,000.00	69,600.00	75,000.00
818.000	Contractual Services	112,750.00	76,967.35	34,250.00	100,890.92	170,000.00	18,180.00	18,180.00
818.400	Enforcement	0.00	0.00	0.00	0.00	0.00	40,964.00	41,604.00
818.500	Lot Ambassadors	0.00	0.00	0.00	0.00	0.00	146,988.00	146,988.00
853.000	Phone/Communications	0.00	0.00	0.00	134.70	0.00	58,780.00	58,780.00
914.000	Liability Insurance	0.00	0.00	0.00	0.00	0.00	12,400.00	12,400.00
920.000	Utilities	22,000.00	22,901.13	22,000.00	15,197.97	18,000.00	16,000.00	16,000.00
931.000	Facilities Maintenance	4,000.00	280.80	4,000.00	0.00	0.00	11,200.00	7,700.00
943.000	Equipment Rental Alloc.- General Fund	52,000.00	55,128.63	52,000.00	64,827.46	52,000.00	52,000.00	52,000.00
961.101	General Fund Admin Allocation	0.00	0.00	0.00	0.00	0.00	40,650.00	40,370.00
968.000	Depreciation Expense	106,000.00	124,310.10	76,000.00	0.00	112,000.00	112,000.00	112,000.00
977.000	Capital Outlay	329,800.00	0.00	66,000.00	7,467.16	75,000.00	0.00	0.00
Department Total: 000 - General		\$813,865.00	\$508,542.82	\$511,065.00	\$431,669.35	\$744,789.00	\$810,692.00	\$815,747.00
Expenditures Total		\$813,865.00	\$508,542.82	\$511,065.00	\$431,669.35	\$744,789.00	\$810,692.00	\$815,747.00
Fund Revenue Total: 585 - Auto Parking		\$798,000.00	\$794,906.85	\$747,000.00	\$644,510.78	\$926,000.00	\$980,000.00	\$1,015,000.00
Fund Expenditure Total: 585 - Auto Parking		\$813,865.00	\$508,542.82	\$511,065.00	\$431,669.35	\$744,789.00	\$810,692.00	\$815,747.00
Fund Net Total: 585 - Auto Parking		(\$15,865.00)	\$286,364.03	\$235,935.00	\$212,841.43	\$181,211.00	\$169,308.00	\$199,253.00
Beginning Fund Balance						\$2,874,554.00	\$3,055,765.00	\$3,225,073.00
Ending Fund Balance						\$3,055,765.00	\$3,225,073.00	\$3,424,326.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Fund: 592 - Water & Sewer								
<u>Revenues</u>								
Department: 000 - General								
589.000	County Opportunity Funds	3,000.00	2,698.00	4,500.00	2,697.82	3,000.00	3,000.00	3,000.00
607.000	Fees for Services	0.00	1,317,899.62	0.00	863,048.74	1,320,000.00	1,160,000.00	1,160,000.00
610.000	Participation fees	1,320,000.00	0.00	1,320,000.00	0.00	0.00	0.00	0.00
626.000	Meter & other repairs	1,000.00	504.00	15,000.00	937.00	1,000.00	1,000.00	1,000.00
627.000	Charge for services	0.00	31.75	0.00	(18.00)	0.00	0.00	0.00
643.000	Water/sewer sales	7,700,000.00	8,474,148.25	7,700,000.00	4,993,002.13	7,700,000.00	6,930,000.00	6,930,000.00
643.001	Turn-on/off service charge	3,000.00	12,008.00	9,000.00	5,538.00	5,000.00	5,000.00	5,000.00
643.002	Fire Service	10,000.00	10,260.00	10,000.00	7,425.00	10,000.00	10,000.00	10,000.00
662.000	Water penalties	460,000.00	423,779.46	460,000.00	143,090.19	200,000.00	200,000.00	200,000.00
665.000	Interest income	42,000.00	130,569.73	0.00	0.00	20,000.00	20,000.00	20,000.00
685.000	Handling Chg	2,000.00	0.00	2,000.00	0.00	1,000.00	1,000.00	1,000.00
695.000	Miscellaneous income	1,000.00	373.62	0.00	143.00	0.00	0.00	0.00
698.000	Net realized gains	0.00	(376,746.74)	0.00	72.00	(400,000.00)	(400,000.00)	(400,000.00)
Department Total: 000 - General		\$9,542,000.00	\$9,995,517.69	\$9,520,500.00	\$6,015,935.88	\$8,860,000.00	\$7,930,000.00	\$7,930,000.00
Revenues Total		\$9,542,000.00	\$9,995,517.69	\$9,520,500.00	\$6,015,935.88	\$8,860,000.00	\$7,930,000.00	\$7,930,000.00
<u>Expenditures</u>								
Department: 000 - General								
706.000	Full Time Personnel	450,000.00	417,545.76	505,496.00	322,236.56	492,335.00	506,270.00	506,575.00
707.000	Part-Time Personnel	0.00	19,475.14	0.00	15,321.30	0.00	0.00	0.00
709.000	Overtime	70,000.00	49,013.27	70,000.00	60,531.29	70,000.00	70,000.00	70,000.00
714.100	Sick Pay - Annual	0.00	0.00	0.00	0.00	0.00	2,700.00	2,700.00
715.000	Social Security	0.00	0.00	0.00	0.00	0.00	45,185.00	45,210.00
716.100	Health Insurance	0.00	0.00	0.00	0.00	0.00	149,130.00	156,600.00
716.110	Health Insurance - EE Contribution	0.00	0.00	0.00	0.00	0.00	(10,440.00)	(10,962.00)
716.115	Health Insurance - Retiree	0.00	0.00	0.00	0.00	0.00	218,100.00	229,005.00
716.150	Health Insurance Waiver	0.00	0.00	0.00	0.00	0.00	5,150.00	5,150.00
716.736	Health - OPEB Funding	0.00	0.00	0.00	0.00	0.00	129,490.00	129,630.00
717.000	Life Insurance - EE	0.00	0.00	0.00	0.00	0.00	812.00	812.00
718.000	Pension- ICMA-RC 401	0.00	0.00	0.00	0.00	0.00	39,505.00	39,530.00
719.000	Fringe Benefits	450,000.00	431,518.17	515,528.00	254,998.36	386,180.00	0.00	0.00
721.000	Longevity	0.00	0.00	0.00	0.00	0.00	6,500.00	6,500.00
725.000	Workers Compensation	0.00	0.00	0.00	0.00	0.00	13,395.00	13,800.00
730.000	Postage, Mail processing	17,000.00	18,143.20	10,000.00	18,354.72	17,000.00	17,000.00	17,000.00
740.000	Operating Supplies	40,000.00	46,593.94	40,000.00	42,187.18	40,000.00	40,000.00	40,000.00
775.000	Repair & Maintenance	350,000.00	253,929.89	350,000.00	185,610.28	350,000.00	460,000.00	350,000.00
802.000	Audit/Actuarial Fees	3,500.00	3,500.00	3,500.00	0.00	3,500.00	3,500.00	3,500.00
809.000	Sewage Treatment	3,660,000.00	3,568,037.47	3,607,000.00	2,347,297.87	3,760,000.00	3,800,000.00	3,914,000.00
815.000	Credit card processing fees	0.00	412.89	0.00	20,433.05	0.00	25,685.00	24,400.00
817.015	Legal Services - City and Prosecution	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00
818.000	Contractual Services	123,000.00	45,510.68	123,000.00	58,020.55	125,000.00	145,000.00	125,000.00
853.000	Phone/Communications	9,000.00	10,564.71	9,000.00	12,316.75	9,000.00	9,000.00	9,000.00
873.000	Training/Education	4,500.00	385.19	4,500.00	335.00	4,500.00	4,500.00	4,500.00
914.000	Liability Insurance	0.00	0.00	0.00	0.00	92,040.00	85,000.00	85,000.00
920.000	Utilities	70,000.00	59,915.36	63,000.00	49,275.15	80,000.00	84,000.00	88,000.00
927.000	Wholesale water	764,000.00	741,177.67	864,000.00	431,539.25	795,000.00	815,000.00	845,000.00
942.000	Building Rental	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
943.000	Equipment Rental Alloc. - General Fund	150,000.00	139,564.43	150,000.00	135,155.82	150,000.00	150,000.00	150,000.00
958.000	Memberships & Dues	8,000.00	7,364.08	8,000.00	6,221.54	8,000.00	8,000.00	8,000.00
961.101	General Fund Admin Allocation	0.00	0.00	0.00	0.00	0.00	274,885.00	265,250.00
968.000	Depreciation Expense	2,143,000.00	2,119,015.72	2,000,000.00	0.00	2,170,000.00	0.00	0.00
970.000	Bad Debt	78,000.00	1,337.19	0.00	0.00	50,000.00	50,000.00	50,000.00
977.000	Capital Outlay	485,000.00	0.02	621,890.00	19,985.57	70,000.00	350,000.00	100,000.00
977.205	Construction Costs - West Nine Mile	0.00	0.00	0.00	0.00	530,000.00	0.00	0.00
992.000	Debt Svc- Principal	958,300.00	0.00	983,800.00	983,769.69	983,770.00	1,009,780.00	1,033,780.00
996.000	Interest Expense	367,500.00	363,004.79	236,200.00	344,781.18	343,180.00	318,230.00	292,640.00
Department Total: 000 - General		\$10,210,800.00	\$8,296,009.57	\$10,174,914.00	\$5,308,371.11	\$10,539,505.00	\$8,885,377.00	\$8,659,620.00

Account Number	Description	2013 Amended Budget	2013 Actual Amount	2014 Adopted Budget	2014 Actual Amount	2014 Amended Budget	2015 Proposed Budget	2016 Proposed Budget
Expenditures Total		\$10,210,800.00	\$8,296,009.57	\$10,174,914.00	\$5,308,371.11	\$10,539,505.00	\$8,885,377.00	\$8,659,620.00
Fund Revenue	Total: 592 - Water & Sewer	\$9,542,000.00	\$9,995,517.69	\$9,520,500.00	\$6,015,935.88	\$8,860,000.00	\$7,930,000.00	\$7,930,000.00
Fund Expenditure	Total: 592 - Water & Sewer	\$10,210,800.00	\$8,296,009.57	\$10,174,914.00	\$5,308,371.11	\$10,539,505.00	\$8,885,377.00	\$8,659,620.00
Fund Net	Total: 592 - Water & Sewer	(\$668,800.00)	\$1,699,508.12	(\$654,414.00)	\$707,564.77	(\$1,679,505.00)	(\$955,377.00)	(\$729,620.00)
				Beginning Fund Balance		\$28,566,392.00	\$26,886,887.00	\$25,931,510.00
				Ending Fund Balance		\$26,886,887.00	\$25,931,510.00	\$25,201,890.00



FERNDALE

OUTSTANDING DEBT SCHEDULES

City of Ferndale
Consolidated Debt Service Schedule - All Funds
6/30/2013

301-Debt Service Fund

Total Outstanding G.O.U.T Debt by Fiscal Year

	Year/Payment	Rate	Principal	Interest	T o t a l	
Refunding Bonds, 2013:	2015	3	1.28	1,490,000	27,904	1,517,904
	2016	4	1.28	1,435,000	9,184	1,444,184
				<u>2,925,000</u>	<u>37,088</u>	<u>2,962,088</u>
Refunding Bonds, 2005:	2015	10	4.00	1,280,000	101,800	1,381,800
	2016	11	4.00	1,265,000	50,600	1,315,600
				<u>2,545,000</u>	<u>152,400</u>	<u>2,697,400</u>
Water/Sewer/Street Bonds, Series 2007:	2015	7	4.00	450,000	38,000	488,000
	2016	8	4.00	500,000	20,000	520,000
				<u>950,000</u>	<u>58,000</u>	<u>1,008,000</u>
Total Outstanding G.O.U.T Debt by Fiscal Year				Principal	Interest	T o t a l
	2015			3,220,000	167,704	3,387,704
	2016			3,200,000	79,784	3,279,784
				<u>6,420,000</u>	<u>247,488</u>	<u>6,667,488</u>

271-Library Fund

Total Outstanding L.T.G.O Debt by Obligation

	Year/Payment	Rate	Principal	Interest	T o t a l	
Library Facilities, 2008:	2015	7	4.00	200,000	150,775	350,775
	2016	8	3.25	215,000	143,775	358,775
	2017	9	3.50	230,000	136,250	366,250
	2018	10	3.50	245,000	128,200	373,200
	2019	11	3.50	260,000	118,400	378,400
	2020	12	4.00	275,000	108,000	383,000
	2021	13	4.00	290,000	97,000	387,000
	2022	14	4.00	310,000	85,400	395,400
	2023	15	4.00	330,000	73,000	403,000
	2024	16	4.00	350,000	59,800	409,800
	2025	17	4.00	370,000	45,800	415,800
	2026	18	4.00	385,000	31,000	416,000
	2027	19	4.00	390,000	15,600	405,600
			<u>3,850,000</u>	<u>1,193,000</u>	<u>5,043,000</u>	

George W. Kuhn Drain Project (Recorded in Water and Sewer Fund)

	Year/Payment	Rate	Principal	Interest	T o t a l	
Series 2000A (estimate)	2015	15	2.50%	93,854	20,531	114,385
Series Original \$17,880,000	2016	16	2.50%	96,350	18,184	114,535
City Original \$1,785,228	2017	17	2.50%	98,847	15,776	114,622
City share 9.7655%	2018	18	2.50%	101,343	13,304	114,647
	2019	19	2.50%	103,839	10,771	114,610
	2020	20	2.50%	106,335	8,175	114,510
	2021	21	2.50%	108,831	5,516	114,347
	2022	22	2.50%	111,826	2,796	114,622
				821,225	95,052	916,278
Series 2001C (estimate)	2015	14	2.50%	411,361	115,196	526,558
Series Original \$82,200,000	2016	15	2.50%	421,845	104,912	526,757
City Original \$8,207,259	2017	16	2.50%	432,329	94,366	526,695
City Share 9.7655%	2018	17	2.50%	442,813	83,558	526,370
	2019	18	2.50%	453,796	72,487	526,283
	2020	19	2.50%	465,278	61,143	526,420
	2021	20	2.50%	476,760	49,511	526,271
	2022	21	2.50%	488,741	37,592	526,333
	2023	22	2.50%	501,222	25,373	526,595
	2024	23	2.50%	513,703	12,843	526,545
				4,607,847	656,980	5,264,827
						-
						-
Series 2001D (estimate)	2015	14	2.50%	10,983	3,052	14,035
Series Original \$3,170,000	2016	15	2.50%	11,482	2,778	14,260
City Original \$ 316,509	2017	16	2.50%	11,482	2,490	13,972
City Share 9.9845%	2018	17	2.50%	11,482	2,204	13,686
	2019	18	2.50%	11,981	1,916	13,897
	2020	19	2.50%	12,481	1,616	14,097
	2021	20	2.50%	12,481	1,304	13,785
	2022	21	2.50%	12,980	992	13,972
	2023	22	2.50%	13,479	668	14,147
	2024	23	2.50%	13,247	332	13,579
				122,078	17,352	139,430
						-
						-
Series 2005 F (Estimate)	2015	10	1.625%	7,607	1,580	9,187
Series Original 1,620,000	2016	11	1.625%	7,607	1,458	9,065
City Original \$164,313	2017	12	1.625%	7,607	1,334	8,941
City Share 10.14280%	2018	13	1.625%	7,607	1,210	8,817
	2019	14	1.625%	7,607	1,086	8,693
	2020	15	1.625%	7,607	962	8,569
	2021	16	1.625%	8,114	840	8,954
	2022	17	1.625%	8,621	708	9,329
	2023	18	1.625%	8,621	568	9,189
	2024	19	1.625%	8,621	428	9,049
	2025	20	1.625%	8,621	288	8,909
	2026	21	1.625%	9,042	146	9,188
				97,282	10,608	107,890

	Year/Payment	Rate	Principal	Interest	T o t a l	
Series 2007 G	2015	7	1.625%	8,621	2,116	10,737
Series Original \$1,765,000	2016	8	1.625%	8,621	1,976	10,597
City Original \$179,020	2017	9	1.625%	8,621	1,836	10,457
City Share 10.14280%	2018	10	1.625%	8,621	1,696	10,317
	2019	11	1.625%	9,129	1,556	10,685
	2020	12	1.625%	9,129	1,408	10,537
	2021	13	1.625%	9,129	1,260	10,389
	2022	14	1.625%	9,636	1,112	10,748
	2023	15	1.625%	9,636	954	10,590
	2024	16	1.625%	9,636	804	10,440
	2025	17	1.625%	10,143	642	10,785
	2026	18	1.625%	10,143	476	10,619
	2027	19	1.625%	10,143	312	10,455
	2028	20	1.625%	10,143	148	10,291
				131,349	16,296	147,645
				-	-	-
				-	-	-
2007 Refunding	2015	7	4.25%	87,864	40,417	128,281
Series Original \$12,460,000	2016	8	4.25%	92,357	36,683	129,040
City Original \$1,244,069	2017	9	4.25%	96,850	32,758	129,608
City Share 9.9845%	2018	10	4.25%	100,843	28,642	129,485
	2019	11	4.25%	102,341	24,356	126,697
	2020	12	4.375%	105,836	20,007	125,842
	2021	13	4.375%	109,830	15,376	125,206
	2022	14	4.375%	113,324	10,571	123,895
	2023	15	4.375%	65,398	5,613	71,012
	2024	16	4.375%	62,902	2,752	65,654
				937,545	217,175	1,154,719
				-	-	-
				-	-	-
Series 2008 H (estimate)	2015	7	2.5%	34,486	13,898	48,384
Series Original \$7,685,000	2016	8	2.5%	35,500	13,036	48,536
City Original \$779,474	2017	9	2.5%	36,514	12,148	48,662
City Share 10.14280%	2018	10	2.5%	37,021	11,234	48,255
	2019	11	2.5%	38,036	10,310	48,346
	2020	12	2.5%	39,050	9,358	48,408
	2021	13	2.50%	40,064	8,382	48,446
	2022	14	2.50%	41,078	7,380	48,458
	2023	15	2.50%	42,093	6,354	48,447
	2024	16	2.50%	43,107	5,302	48,409
	2025	17	2.50%	44,121	4,224	48,345
	2026	18	2.50%	45,135	3,120	48,255
	2027	19	2.50%	46,657	1,992	48,649
	2028	20	2.50%	47,671	826	48,497
	2029	21	2.50%	48,685	-	48,685
				619,218	107,564	726,782
Subtotal - George W. Kuhn Drain Project				7,336,544	1,121,027	8,457,571

Drinking Water Revolving Fund (DWRF) (Recorded in Water and Sewer Fund)

	Year/Payment	Rate	Principal	Interest	T o t a l
Infrastructure Improvement \$3,475,000 - 2006 Loan: Only drew 3,463,451	2015	2.125%	165,000	51,180	216,180
	2016	2.125%	165,000	47,673	212,673
	2017	2.125%	170,000	44,167	214,167
	2018	2.125%	175,000	40,555	215,555
	2019	2.125%	180,000	36,836	216,836
	2020	2.125%	180,000	33,011	213,011
	2021	2.125%	185,000	29,186	214,186
	2022	2.125%	190,000	25,254	215,254
	2023	2.125%	195,000	21,217	216,217
	2024	2.125%	200,000	17,073	217,073
	2025	2.125%	200,000	12,823	212,823
	2026	2.125%	205,000	8,573	213,573
	2027	2.125%	198,451	4,217	202,668
			2,408,451	371,765	2,780,216
Infrastructure Improvement \$2,470,000 - 2007 Loan: Only drew 2,464,815	2015	2.125%	115,000	38,884	153,884
	2016	2.125%	115,000	36,440	151,440
	2017	2.125%	120,000	33,996	153,996
	2018	2.125%	120,000	31,446	151,446
	2019	2.125%	125,000	28,896	153,896
	2020	2.125%	125,000	26,240	151,240
	2021	2.125%	130,000	23,584	153,584
	2022	2.125%	130,000	20,821	150,821
	2023	2.125%	135,000	18,058	153,058
	2024	2.125%	135,000	15,190	150,190
	2025	2.125%	140,000	12,321	152,321
	2026	2.125%	145,000	9,346	154,346
	2027	2.125%	145,000	6,265	151,265
2028	2.125%	149,815	3,182	152,997	
			1,829,815	304,669	2,134,484
Infrastructure Improvement \$1,670,000 - 2008 Loan:	2015	2.500%	75,000	31,374	106,374
	2016	2.500%	80,000	29,500	109,500
	2017	2.500%	80,000	27,500	107,500
	2018	2.500%	80,000	25,500	105,500
	2019	2.500%	85,000	23,500	108,500
	2020	2.500%	85,000	21,376	106,376
	2021	2.500%	90,000	19,250	109,250
	2022	2.500%	90,000	17,000	107,000
	2023	2.500%	95,000	14,750	109,750
	2024	2.500%	95,000	12,374	107,374
	2025	2.500%	95,000	10,000	105,000
	2026	2.500%	100,000	7,626	107,626
	2027	2.500%	100,000	5,124	105,124
2028	2.500%	105,000	2,626	107,626	
			1,255,000	247,500	1,502,500
Subtotal - DWRF Project			5,493,266	923,934	6,417,200