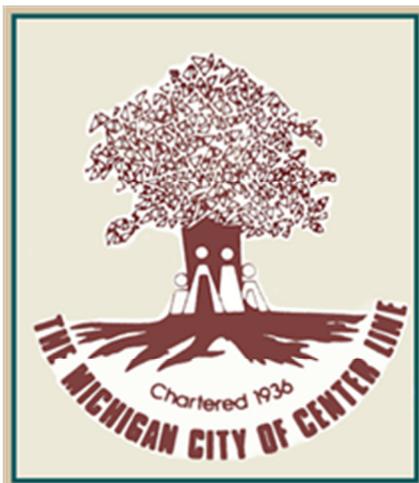


**City of Center Line Triennial Budget**

**Fiscal Years 2015 Through 2017**

**Passed by City Council Resolution  
On June 2, 2014**



David Hanselman, Mayor

Robert Binson, Mayor Pro-Tem

Nicholas Chakur, Council Member

Mary Hafner, Council Member

Ronald Lapham, Council Member

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2015 THROUGH JUNE 30, 2017

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CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS 2015 THROUGH 2017

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## **INFORMATIONAL SECTION**



## **Municipal Offices**

David W. Hanselman  
Mayor

John B. Michrina  
City Manager

April 14, 2014

The Honorable Mayor and  
Members of the City Council  
City of Center Line  
Center Line, Michigan

The attached document constitutes the first triennial budget proposed for the City of Center Line. Although by statute, council may only formally adopt the fiscal year 2015 budget, inclusion of the fiscal year 2016 and 2017 budgets is significant because it places the proper emphasis on long-term financial planning rather than just considering the coming fiscal year. The budget is more than an accounting of anticipated revenues and expenditures. Instead, it is a fiscal plan for how the City of Center Line will fulfill its obligations to its residents, businesses, and other shareholders.

Center Line, like most communities in southeast Michigan, is experiencing an increase in its taxable values. Center Line's taxable values will increase by 0.35% in fiscal year 2015. While an increase of only 0.35% would have been horrendous ten years ago, it is very good news now. It is good news, however that must be kept in perspective. The Headlee Amendment and Proposition A both limit increases in Center Line's property tax revenue. Unfortunately, they do not limit increases in city costs such as employee and retiree healthcare.

Center Line currently provides healthcare to over three times as many retirees as active employees. Known as other post-employment benefits (OPEB), these costs combined with pension obligations constitute about \$33,288,571 in unfunded liability for the city. Although unbelievably large, we need only look to the City of Detroit to see that OPEB and pension liabilities are real debts that can drive a city to bankruptcy if ignored.

The way most cities in southeast Michigan have operated over the last thirty years was that extra money, meaning money in excess of current operating expenses, was considered a windfall and spent without concern for the future. Center Line cannot afford to engage in that type of spending any longer. With thirty-three million dollars in unfunded liability, the only appropriate use for "extra" money is to pay down the OPEB and pension liabilities in preparation for the cyclical downturn that will undoubtedly hit metro-Detroit if not the entire country.

This budget was prepared with Center Line's long-term obligations in mind. It guarantees necessary services for the residents and businesses within the city, it makes prudent investments

in infrastructure through capital improvements, and it moves the city closer to properly funding its pension and OPEB liabilities. This is not a flashy or exciting budget; it is a responsible budget. Had Center Line's budgets in years and decades past looked more like this budget, we would not be dealing with a thirty-three million dollar unfunded OPEB and pension liability now. The challenge for council will be to think long-term in a world where short-term thinking is the norm.

While the budget is a collaborative effort of the entire management team, the lion's share of the effort was performed by Director of Finance/Treasurer Steve Adair. I commend Mr. Adair for this excellent document and thank him, the department heads, and mayor and council for their efforts in the preparation and consideration of the proposed budget.

Respectfully,

A handwritten signature in black ink, appearing to read "John B. Michrina". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

John B. Michrina, ICMA-CM  
City Manager/Clerk  
City of Center Line

## CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2015 THROUGH JUNE 30, 2017

### EXECUTIVE SUMMARY

The budget for the City of Center Line will allow for the continuation of all City core services over the next three fiscal years and creates a solid framework for the future. Additionally, In addition to meeting target general fund unassigned fund balance levels in each fiscal year, the triennial budget as recommended by management will achieve the following objectives:

- **FUNDING RETIREE HEALTHCARE COSTS.** The budget as recommended calls for contributions of just over \$750,000 to the OPEB Investment Trust over the next three years, the continuing funding of which should get the Trust to close to 12% funded and improve future financial stability in the face of ever-rising retiree healthcare costs. As identified in the city's five year financial forecast presented to Council in February, pension and healthcare costs, also known as legacy costs, will be Center Line's most significant threat to financial stability in the next five years. Without these contributions, the city would face a more uncertain future with a near certainty for the need for future cuts to both core services and personnel.
- **INVESTMENT IN CAPITAL INFRASTRUCTURE.** The budget as recommended will fund 100% of all proposed capital projects through fiscal year 2019, the cost of which exceed \$750,000. Public Safety projects proposed include continuation of the public safety vehicle replacement program, new detective vehicles, in-car radar and computer replacements and upgrades, and upgrades to the city's 911 system. For the Parks and Recreation Department, energy efficient windows and productivity software will be purchased while the Center Line Public Library will purchase new computers for both staff and the public. These capital purchases will ensure the continuation of the delivery of exceptional city services to our residents.
- **INVESTMENT IN HUMAN CAPITAL.** The budget as recommended will include no layoffs, no furlough days, and no reduction in benefits. Over the next three years, labor will finally see pay increases, which will be the first raises seen by most personnel at the city since before the recession began. Additionally, training requirements for all professional certifications held by personnel at all levels of the city continue to be aggressively funded in the recommended budget, which was a theme introduced in last year's budget. In order to maintain the highest level of service to our residents, the city understands that it must continue to attract and retain the highest quality personnel at all levels.

The tables and summary information present on the following pages of the executive summary are intended to be presented as an overview of the Triennial Budget and should be read as a companion to the detail contained within the Triennial Budget document.

#### General Fund and Public Safety Fund

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government except for those that are required to be accounted for in another fund. The General Fund budget begins on page 23. The Public Safety Fund is used to account for the public safety tax collections that are legally restricted to expenditures for the purpose of public safety operations and public safety retirement costs. The Public Safety Fund budget begins on page 97.

The two funds are presented together for purposes of the Executive Summary as the General Fund supplements the Public Safety Fund each fiscal year in order to cover expenditures in excess of public safety operating millages. These supplemental funds come directly from the General Fund revenues, which are comprised mostly of city operating tax millage revenues and state shared revenues.

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2015 THROUGH JUNE 30, 2017

EXECUTIVE SUMMARY

General Fund and Public Safety Fund - concluded

Despite rising legacy costs, labor costs, and operating costs for items like utilities and building maintenance, the City has managed to keep expenditures in line with projected incoming revenues. While this is a positive budgetary result, it is achieved mainly by decreasing the City's contribution to its OPEB Investment Trust.

The following table summarizes changes in funding levels in the General Fund and Public Safety Fund for fiscal years 2015 through 2017 (includes other financing sources and uses):

*GENERAL FUND*

	FISCAL YEAR		
	2015	2016	2017
Revenues	\$ 4,390,205	\$ 4,473,883	\$ 4,448,267
Expenditures	4,825,124	4,447,240	4,480,369
Change in Fund Balance	\$ (434,919)	\$ 26,643	\$ (32,102)

*PUBLIC SAFETY FUND*

	FISCAL YEAR		
	2015	2016	2017
Revenues	\$ 3,550,946	\$ 3,605,476	\$ 3,676,494
Expenditures	3,552,494	3,602,605	3,676,513
Change in Fund Balance	\$ (1,548)	\$ 2,871	\$ (19)

The following table shows an analysis of historical and current year projected department expenditure levels as compared to the City's fiscal year 2015 budgeted department expenditures. This table excludes other financing sources and uses.

	FY2013	FY2014	FY2015	FY2013/FY2015 ANALYSIS		FY2014/FY2015 ANALYSIS	
	AUDITED EXPENDITURES	PROJECTED EXPENDITURES	BUDGETED EXPENDITURES	DOLLAR CHANGE	PERCENT CHANGE	DOLLAR CHANGE	PERCENT CHANGE
<b>GENERAL GOVERNMENT</b>							
Legislative	\$ 16,198	\$ 20,649	\$ 22,110	\$ 5,912	36.50 %	\$ 1,461	7.08 %
37th District Court	424,977	521,050	501,040	76,063	17.90	(20,010)	-3.84
Assessor's Office	73,736	99,162	99,156	25,420	34.47	(6)	-0.01
City Manager/Clerk	399,028	330,525	375,910	(23,118)	-5.79	45,385	13.73
Treasurer's Office	181,840	198,829	173,165	(8,675)	-4.77	(25,664)	-12.91
Other General Government	778,665	414,784	455,973	(322,692)	-41.44	41,189	9.93
<b>PUBLIC SAFETY</b>							
Protective Inspection (Building)	159,507	200,985	255,019	95,512	59.88	54,034	26.88
Public Safety Department	3,322,894	3,639,426	3,552,494	229,600	6.91	(86,932)	-2.39
<b>PUBLIC WORKS</b>							
	864,448	829,192	931,666	67,218	7.78	102,474	12.36
<b>COMMUNITY DEVELOPMENT</b>							
	140,796	21,625	18,500	(122,296)	-86.86	(3,125)	-14.45
<b>RECREATION AND CULTURE</b>							
Parks and Recreation	261,505	255,460	271,020	9,515	3.64	15,560	6.09
Center Line Public Library	244,918	234,661	247,638	2,720	1.11	12,977	5.53
Debt Service/OPEB	1,094,879	530,793	399,747	(695,132)	-63.49	(131,046)	-24.69
	<u>\$ 7,963,391</u>	<u>\$ 7,297,141</u>	<u>\$ 7,303,438</u>	<u>\$ (659,953)</u>	<u>-8.29 %</u>	<u>\$ 6,297</u>	<u>0.09 %</u>

As can be seen above, several departments have significant variances in budgeted expenditures in 2015 as compared to 2013 and 2014 projected figures. Within department budgets, these variances are identified and explained. Department budgets for the General Fund begin on page 35.

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2015 THROUGH JUNE 30, 2017

EXECUTIVE SUMMARY

Tax Rates

The main revenue source for the City is tax revenues. Taxable values across the City increased overall for the first time since 2008, increasing by 0.35 percent. Tax millages for all operating millages have not changed for fiscal year 2015, although increases have been made in the PA 345 Pension millage as well as the Debt Service millage in order to raise additional funds to cover higher expenditures related to both pension legacy costs as well as debt service payments. City millages overall have increased by just under five percent and are as follows:

	<u>FY2014</u>	<u>FY2015</u>	<u>MILLAGE CHANGE</u>	<u>PERCENT CHANGE</u>
General Operating	14.6630	14.6630	0.0000	0.00%
Public Safety Operating	7.5000	7.5000	0.0000	0.00%
PA 345 Pension	8.1065	9.1819	1.0754	13.27%
Debt Service	<u>7.2330</u>	<u>7.8672</u>	<u>0.6342</u>	<u>8.77%</u>
<b>TOTAL, ALL CITY MILLAGES</b>	<u><u>37.5025</u></u>	<u><u>39.2121</u></u>	<u><u>1.7096</u></u>	<u><u>4.56%</u></u>

Enterprise Funds

The City of Center Line has two enterprise funds as defined by the Governmental Accounting Standards Board. Enterprise funds, much like private businesses, provide a service in exchange for a fee. Ideally, the fee charged should be adequate to allow the enterprise fund to both (a) operate the day-to-day service and (b) fund capital improvements self-sufficiently without any contributions from general governmental operations.

The City's Water and Sewer Fund is used to account for the operations required in order to provide water and sewer services to the general public. The Water and Sewer Fund budget begins on page 117. The City's Solid Waste Disposal Fund is used to track the cost of providing garbage service to the City. The Solid Waste Fund budget begins on page 131.

Both services required adjustments to rates charged for fiscal year 2015. Solid Waste (Garbage) charges will drop from \$12 per month to \$9.10 per month, a decrease of 24 percent that will save customers \$34.80 per year in charges. Charges for garbage decreased because of lower negotiated costs being charged for garbage pickup by the City's third party contractor.

Water and Sewer charges will increase from \$7.0896 per 100 CUFT to \$7.6050 per 100 CUFT, an increase of 7.3 percent. Charges for water and sewer services increased because of higher rates charged by the Detroit Water and Sewer Department (DWSD) as well as the need for the City's water and sewer system to raise more funding for upkeep and replacement of the system's aging infrastructure.

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2015 THROUGH JUNE 30, 2017

EXECUTIVE SUMMARY

Enterprise Funds – concluded

The City bills customers in two-month billing cycles, meaning that customers receive six bills per year. The following shows a typical residential utility bill for fiscal year 2014 as well as what a typical bill will look like in fiscal year 2015 after the new rates go into effect:

	FISCAL YEAR		CHANGE	
	2014	2015	DOLLAR	PERCENT
Water				
Consumption	\$ 35.83	\$ 37.90	\$ 2.07	5.8%
Ready-to-Serve	14.00	14.00	-	0.0%
Sewer	58.94	63.76	4.82	8.2%
Garbage	24.00	18.20	(5.80)	-24.2%
<b>TOTAL</b>	<b><u>\$ 132.77</u></b>	<b><u>\$ 133.86</u></b>	<b><u>\$ 1.09</u></b>	<b><u>0.8%</u></b>

*NOTE: Assumes 10 units of usage with a 5/8" meter.*

Position (Labor) Budget

The position budget calls for a staffing level of 51.46 full-time equivalent (FTE) employees for all three fiscal years in the current Triennial Budget. The Position Budget begins on page 149. The total projected cost of this staffing level is outlined by department for the Triennial period as follows:

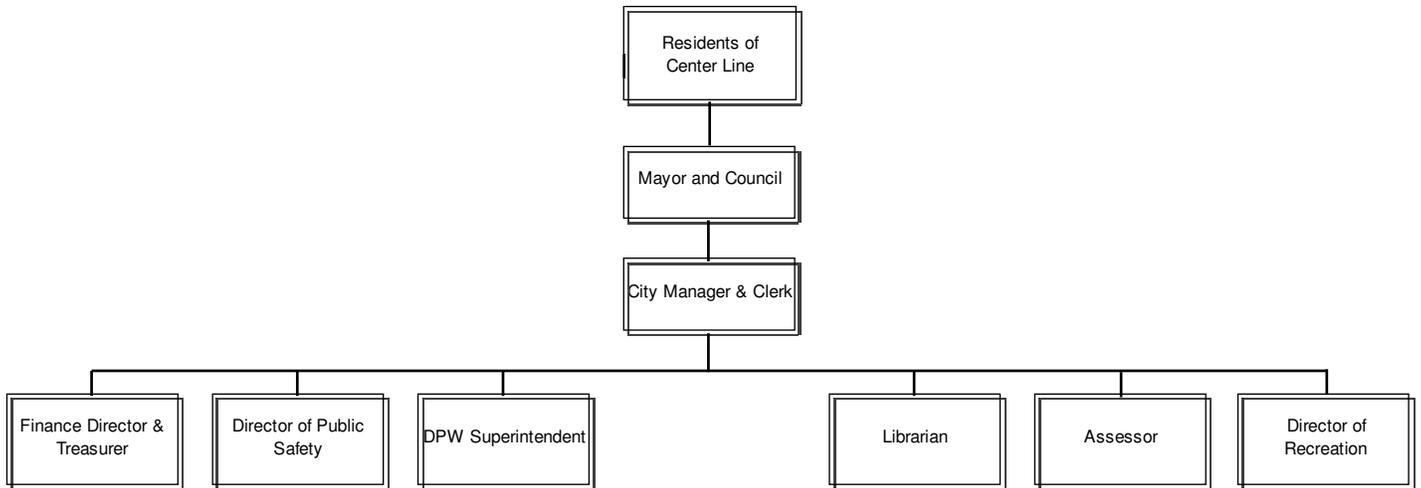
City of Center Line Budget Years 2015 through 2017  
Position Budget Summary - Total Projected Cost by Department

DEPARTMENT	BUDGET YEAR 2015		BUDGET YEAR 2016		BUDGET YEAR 2017	
	TOTAL COST	COST PER FTE	TOTAL COST	COST PER FTE	TOTAL COST	COST PER FTE
Legislative (City Council)	\$ 19,210	\$ 3,842	\$ 19,210	\$ 3,842	\$ 19,210	\$ 3,842
City Manager & Clerk	282,191	71,804	297,747	75,763	305,089	77,631
Finance & Treasury	105,269	87,724	105,515	87,929	109,873	91,561
Other General Government	11,867	24,723	11,867	24,723	11,867	24,723
Public Safety	2,620,818	92,970	2,647,819	93,928	2,683,102	95,179
Building / Protective Inspection	153,519	76,760	155,560	77,780	160,559	80,280
Public Works	624,102	70,921	636,074	72,281	649,474	73,804
Parks and Recreation	112,059	28,298	112,578	28,429	119,467	30,168
Center Line Public Library	125,093	43,136	125,571	43,300	134,454	46,363
<b>TOTAL POSITION BUDGET</b>	<b><u>\$ 4,054,128</u></b>	<b><u>\$ 78,782</u></b>	<b><u>\$ 4,111,941</u></b>	<b><u>\$ 79,906</u></b>	<b><u>\$ 4,193,095</u></b>	<b><u>\$ 81,483</u></b>
<b>PERCENTAGE OF TOTAL BUDGET</b>	<b><u>35.90%</u></b>		<b><u>39.42%</u></b>		<b><u>39.79%</u></b>	

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2015 THROUGH JUNE 30, 2017

ORGANIZATIONAL CHART



CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2015 THROUGH JUNE 30, 2017

FUND STRUCTURE

Each year the City of Center Line drafts budgets for its General Fund, each of its Special Revenue Funds, as well as its Enterprise funds.

Governmental funds; which include Special Revenue, Debt, and Capital Project funds; are budgeted on the modified accrual basis of accounting. Enterprise funds are budgeted on the full accrual basis of accounting. All City funds are budgeted on the proper basis of accounting as defined by Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB) and are reported under the same basis of accounting as is reported within the City's Comprehensive Annual Financial Report (CAFR).

The following table shows a full listing of all City funds, with the type of budget that is associated with each fund. Certain funds shown below do not have an operating budget associated with it, which are further explained on the following page.

	<u>FUND(S)</u>	<u>BUDGETED</u>	<u>MAJOR FUND?</u>
<b>GOVERNMENTAL FUNDS</b>			
General Fund	101 & 285	YES, REQUIRED*	YES
Special Revenue Funds			
Major Street Fund	202	YES, REQUIRED	NO
Local Street Fund	203	YES, REQUIRED	NO
Public Safety Fund	205	YES, REQUIRED	YES
Drug Forfeiture Fund	265	YES, REQUIRED	NO
CDBG Fund	275	YES, REQUIRED	NO
Debt Service Funds			
Debt Service Fund	301	YES, OPTIONAL**	YES
Capital Project Funds			
Capital Project Fund	401	YES, OPTIONAL^	NO
<b>PROPRIETARY (ENTERPRISE) FUNDS</b>			
Water and Sewer Fund	592	YES, REQUIRED	YES
Solid Waste Disposal Fund	596	YES, REQUIRED	NO
<b>COMPONENT UNITS (DISCRETELY PRESENTED)</b>			
Downtown Development Authority	248	YES, REQUIRED	NO
<b>FIDUCIARY TRUST FUNDS</b>			
Police and Fire Retirement System Fund	731	NO, BUT PLAN INCL.^	N/A
OPEB Investment Trust Fund	736	YES, OPTIONAL^^	N/A
<b>AGENCY FUNDS</b>			
TRUST AND AGENCY FUND	701	NO, N/A	N/A
CURRENT TAX COLLECTIONS FUND	703	NO, N/A	N/A

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2015 THROUGH JUNE 30, 2017

FUND STRUCTURE - CONCLUDED

\* Fund 285, known internally as the Rehabilitation Fund, is budgeted as part of the General Fund in order for budgeted information to be more comparable to audited financial statements which must combine the two funds per Governmental Accounting Standards Board Statement No. 54.

\*\* Budgeted in the City's Operating Budget.

^ Budgeted in the City's Capital Improvement Budget, which is part of the City's annual budget document.

^^ The Police and Fire Pension Board operates the Police and Fire Retirement System under its own authority per Public Act 345 of 1937, which requires the Board to pay all PA 345 allowable expenditures. The City, at its option, has disclosed a brief financial plan contained within this budget document

^^^ The City, at its option, discloses planned expenditures, if any, as an "Informational Financial Plan", which is contained in the City's annual budget document.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government except for those that are required to be accounted for in another fund.

The Public Safety Fund is used to account for the public safety tax collections that are legally restricted to expenditures for the purpose of public safety operations and public safety retirement costs.

The Debt Service Fund is used to account for the general obligation debt millage tax collections as well as the associated principal and interest debt service payments paid from the millage collections.

The City reports the following major enterprise fund:

The Water and Sewer Fund is used to account for the operations required to providing water and sewer services to the general public, the costs (expenses, including depreciation) are financed or recovered primarily through user charges.

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2015 THROUGH JUNE 30, 2017

THE BUDGET PROCESS

The following table outlines the steps the City takes in order to create a budget each year. Certain steps in the process, such as the date the budget document is due to Council, is set by the City Charter. However, many of the steps below are budgetary best-practices whose process and completion is necessary in order to create the highest quality budget document possible.

Because the City passes a triennial budget, it is important to note that only the immediately subsequent fiscal year's budget is legally binding. This year, for example, the City will pass a budget for fiscal years 2015 through 2017. Fiscal year 2015 will be a legally binding budget as outlined in Michigan Public Act 2 of 1968. Fiscal Year 2016 and fiscal year 2017 will be included in the same bound budget document, but will be presented as a memo document only.

<u>DATE</u>	<u>PROCESS / PROCEDURE</u>	<u>DESCRIPTION</u>
JULY 31	FIVE YEAR FINANCIAL FORECAST REVIEW	The Finance Director reviews the most recently completed Five Year Financial Forecast and updates it for any known changes in the economic climate or local climate. A new fiscal year is evaluated for the first time based upon future expectations, economic trends, and known local trends.
AUGUST 15	NON-TAX REVENUE EVALUATION	Using the updated five year financial forecast, the Finance Director evaluates projected City revenues to determine if original budgeted amounts - both for the current budget in progress as well as future budget years - is realistic.
SEPTEMBER 15	TAX REVENUE EVALUATION	Similar to the revenue evaluation described above, the Finance Director reviews summer tax collections in order to determine if realistic collection forecasts (for personal property taxes) are in the current City budget as well as future year forecasts.
DECEMBER 31	NEW TAX ROLL ANALYSIS	The Finance Director receives and reviews the new year's preliminary estimates on changes in taxable values. Figures received from the Assessor and County Equalization Director are matched against the Five Year Financial Forecast and updates to the forecast are made as necessary.

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2015 THROUGH JUNE 30, 2017

THE BUDGET PROCESS - CONCLUDED

<u>DATE</u>	<u>PROCESS / PROCEDURE</u>	<u>DESCRIPTION</u>
JANUARY	OPERATING BUDGET GUIDELINES MEMO SENT TO DEPARTMENT HEADS	Once the final updates have been made to the new Five Year Financial Forecast, the Finance Director meets with the City Manager to determine budgetary goals for the upcoming triennial budget document. Following that meeting, the Finance Director issues an operating budget guidelines memo to each department head.
FEBRUARY COUNCIL MEETING	FIVE YEAR FINANCIAL FORECAST PRESENTATION	The Finance Director presents the new Five Year Financial Forecast to the City Council.
FEBRUARY	DEPARTMENT HEAD MEETINGS	The City Manager and Finance Director meet with each department head. Department budgets for the next three years are discussed, analyzed, and modified as necessary.
APRIL & MAY	DEPARTMENT PRESENTATIONS TO CITY COUNCIL & PUBLIC HEARING	The City Council is presented with a draft budget as recommended by management. Each department head presents their budget to the City Council for consideration. At the conclusion of these presentations, a public hearing on the budget is held (typically in May).
JUNE COUNCIL MEETING	BUDGET APPROVAL	As required by City Charter, the City of Center Line's City Council adopts the triennial budget in the first week in June. The first day of the budget year begins on the following July 1.

The creation of a budget is only part of proper budgetary management. The budget document is a living document and in order to assure that it continues to properly reflect City Council's wishes as well as to account for unexpected short falls and surpluses in both revenues and expenses, each department head and the Finance Director periodically review the budget-to-actual year-to-date performance. The Finance Director does this at least monthly.

For expenses, amendments are the responsibility of the Department Head to initiate, although the Finance Director still reviews expenses for unexpected activity. Once either the Department Head or Finance Director initiates an amendment request, the department budget that would be affected is evaluated in order to determine if a budget transfer can be done. If the amount in question is too great to be 'covered' by another account in the same department, the Finance Director asks the Department Head for a reason for the overage, which is then put in a budget amendment agenda item for the next City Council meeting. Once the amendment is passed by the City Council, the Finance Director updates the budget accordingly.

# **PLANNING SECTION**

## CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2015 THROUGH JUNE 30, 2017

### BUDGET GOALS AND GUIDELINES

#### CITY OF CENTER LINE BUDGET PLANNING

The budget document is the final result of months of planning and analysis. An important part of the planning process is determining what will happen if current (and planned) City policy is continued for the next five years. Of equal importance is determining how the City will need to adjust for loss of revenue because of taxable value decreases. In better economic times, looking into the future can also allow the City to responsibly plan expansion and improvement of services in a way that does not over-encumber future years' budgets.

The City currently lacks a City-wide strategic plan, but each City department has a mission statement and related objectives that aid department attainment (or retention) of those mission statements. Mission statements are included in each applicable department dashboard throughout the operating budget.

#### CITY OF CENTER LINE FIVE YEAR FORECAST

While department level planning creates a direction, the City-wide Five Year Financial Forecast answers the key question of 'can we do this?' Each fiscal year, the Finance Director works with outside economic reports, County equalization reports, as well as Federal and State economic indicators in order to formulate a reasonable forecast of what the City can expect over the next five fiscal years.

Like all forecasts, the Five Year Financial Forecast's accuracy is the highest in the immediately following fiscal year. While there is a high level of trend analysis performed for future years, the accuracy of subsequent years' forecasts are diminished with each year 'farther out' from the current fiscal year.

The 2014 City of Center Line Five Year Financial Report (covering fiscal years 2015 through 2019) was presented to the City Council by the Finance Director in February of 2014. It begins on page 3. The forecast report is included in the budget document in order to aid the reader in discovering the limitations of Center Line's municipal finances. Documented within the report are the key drivers of the forecasting model, such as external economic environments at the Federal, State, and Regional levels. Also documented are forecasted City revenue and expenditure levels for each of the next five years, along with projected changes in fund balances.

#### BUDGET GUIDELINES

As a result of the forecasted findings, City Management asked City Department Heads to increase operating (non-labor) expenditures by no more than 1.75 percent in fiscal year 2015, 0.50 percent in fiscal year 2016, and 0.60 percent in fiscal year 2017. With the change in the consumers price index (CPI) forecasted to climb by 1.6 percent in each of the fiscal periods budgeted, the budget guidelines established by management created an economic increase in expenditures in fiscal year 2015 while reducing the City's economic spending power in fiscal years 2016 and 2017.

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2015 THROUGH JUNE 30, 2017

BUDGET GOALS AND GUIDELINES

DISCLOSURE OF EVENTS SUBSEQUENT TO ISSUANCE OF FINANCIAL FORECAST REPORT

As is noted in the Budget Process section, the Five Year Financial Forecast Report is developed in December and January and is then presented to Council as part of February's Council meeting. As such, forecasted figures, especially for the current and immediately following fiscal years can change significantly based upon Council action or unexpected events.

Additionally, certain known but unpredictable events, such as changes in City taxable values due to Michigan Tax Tribunal or Board of Review decisions, can impact final taxable values and thus forecasted millages in the report. While overall the Five Year Financial Forecast Report remains a materially accurate picture of the future finances of the City, the following discloses a significant deviation from the report:

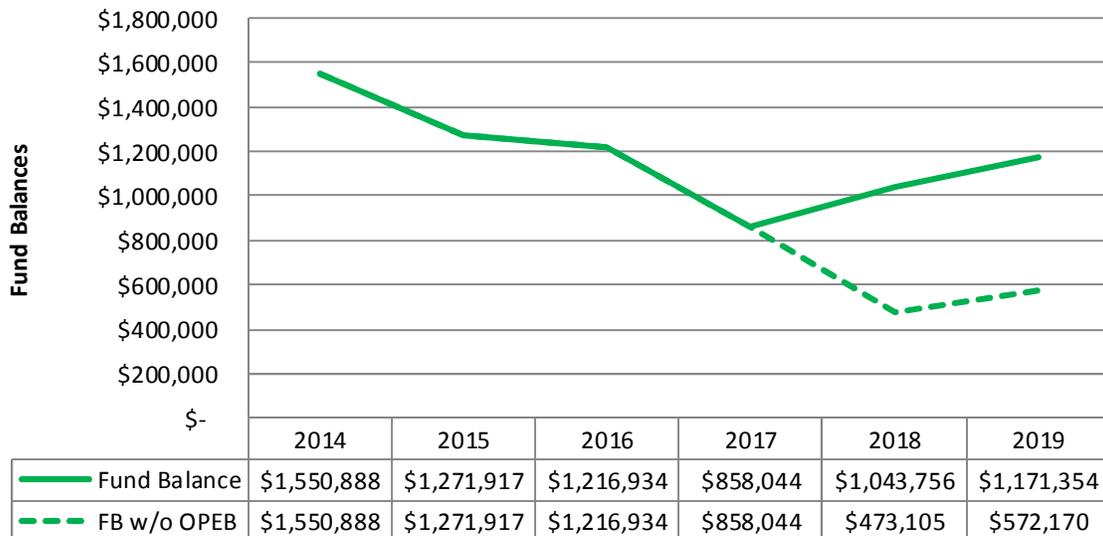
- When the Five Year Financial Forecast Report was published, pension costs were forecasted based on informal projections from the City's pension administrator, the Municipal Employees' Retirement System (MERS), that costs for defined benefit pension plans could increase by as much as 100 percent because of the City's decision to close the benefit plans to future employees. Although a formal supplemental valuation is still being calculated by MERS as of April 24, the City was advised in March that the increase would be closer to 25 percent. Because of this significant change, projected fund balances and projected OPEB contributions in the Five Year Financial Forecast Report are both lower than what they have been budgeted for in fiscal years 2015 through 2017.

## EXECUTIVE SUMMARY – FIVE YEAR FORECAST PUBLISHED FEB. 3, 2014

Over the next five fiscal years, the City of Center Line will continue to have available the funds required to provide core services to the City’s residents.

Based on recommended budget goals as well as fund balance practices previously reviewed with the City Council, the following chart forecasts the City’s fund balance in the General Fund for fiscal years 2014 through 2019:

### Forecasted General Fund Balances 2014 through 2019



Major factors contributing to the city’s strong forecasted financial position over the next five years are as follows:

POSITIVE FACTORS	NEGATIVE FACTORS
ECONOMIC GROWTH WILL DIRECTLY INCREASE STATE SHARED REVENUES	PERMANENT LOSS OF TAX REVENUES DUE TO STATE TAX LAWS WILL IMPAIR THE CITY’S FINANCIAL POSITION
ECONOMIC GROWTH WILL STABILIZE FUTURE TAX REVENUES, ENDING THE CITY’S FIVE YEAR-LONG TAX REVENUE SLIDE	SOARING LEGACY COSTS, DESPITE ADDRESSING THIS ISSUE IN THE LONG-TERM, WILL SIGNIFICANTLY IMPAIR THE CITY BUDGET OVER THE NEXT FIVE YEARS
FUNDING THE CITY’S RETIREMENT HEALTHCARE TRUST TODAY WILL LEAD TO STABLE FUND BALANCES IN FUTURE YEARS	

The City of Center Line Five Year Financial Forecast Report was created by referencing key economic indicators provided within the *Economic Outlook and Revenue Estimates for Michigan for FY2013-14 through FY2015-16* as published by the Michigan House Fiscal Agency in January 2014 as well as *SEMCOG’s Fiscal Capacity Outlook, 2014-2016*, which was published in October of 2013.

## **FORECASTED EXPECTATIONS – FIVE YEAR FORECAST PUBLISHED FEB. 3, 2014**

### **TAX REVENUES – GENERAL OPERATING MILLAGE**

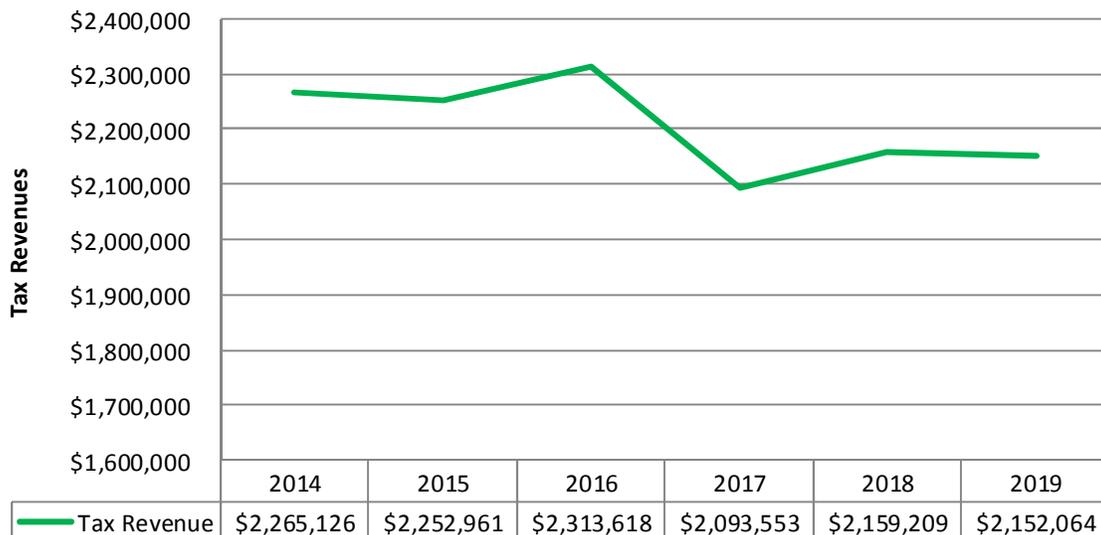
In tax year 2013 (fiscal year 2014), the City of Center Line lost more percentage of taxable value (13.3%) than any community in Macomb County. When coupled with over a decade of consecutive taxable value losses, the impact on the city’s finances has been significant, but not insurmountable. As Macomb County Equalization’s preliminary figures show and economic reports confirm, Center Line, the state of Michigan, and the nation has begun a fragile economic recovery.

For fiscal years 2015 through 2018, the city can expect increasing assessed values and taxable values capped at the projected change in consumers price index (CPI) of between 1.3 to 1.8 percent annually, with a tapering off to reflect a projected economic slowdown in fiscal year 2019 to approximately a 1 percent change.

Two significant factors will affect tax revenues. Current Michigan tax law will prevent Center Line from collecting tax revenues in excess of the change in CPI or 5% annually, whichever is smaller. Additionally, the city has also forecasted losses to taxable revenue in fiscal years 2015 and 2017 to account for the loss of revenue due to enacted and pending Personal Property Tax (PPT) Reform. PPT Reform is discussed in greater detail in the *Significant Factors* section of this forecast.

The chart below outlines forecasted General Operating millage tax revenues, net of all significant factors as discussed previously:

### **Actual & Forecasted General Operating Millage Tax Revenues - 2014 through 2019**



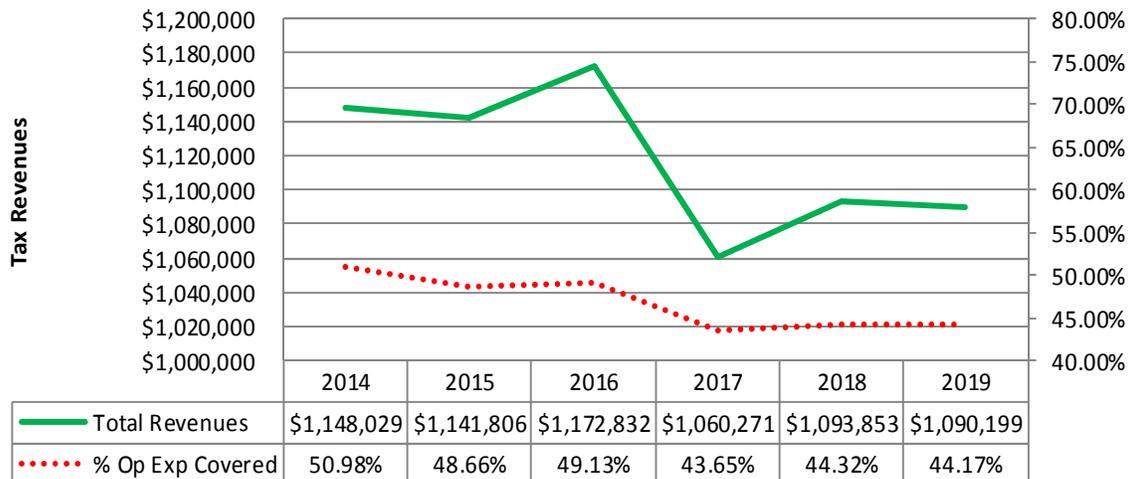
**FORECASTED EXPECTATIONS – FIVE YEAR FORECAST PUBLISHED FEB. 3, 2014**

**TAX REVENUES – PUBLIC SAFETY OPERATING MILLAGE**

In August 2011, the residents of the City of Center Line passed the Public Safety Operating Millage with an approval rate of nearly 80% of the vote. The 7.5 mill annual levy allowed the city to continue to operate the Public Safety Department in its current capacity. Though the millage originally raised \$1,200,000, aforementioned declines in taxable value decreased the tax revenues raised from this operating millage.

The chart below shows forecasted revenues as well as the forecasted percentage of operating expenditures covered by the millage. The remaining funds required to operate the Public Safety Department are provided by a transfer from the General Fund.

**Forecasted Public Safety Millage Revenues and % of Operating Expenditures Covered 2014 through 2019**



The projected shortfall between revenues raised and operating expenditures for the forecasted period will be entirely covered by the General Fund’s operating millage. The amounts forecasted to be required are as follows:

2014	\$	1,065,537
2015		1,166,943
2016		1,177,047
2017		1,331,252
2018		1,336,886
2019		1,340,370
	<b>\$</b>	<b><u>7,418,035</u></b>

In the current fiscal year and throughout the five year forecasted period, the City’s General Fund will contribute just over \$7.4 million to the Public Safety Fund. The average annual contribution of \$1.23 million over that period represents approximately 55 percent of annual general operating tax revenues.

## **FORECASTED EXPECTATIONS – FIVE YEAR FORECAST PUBLISHED FEB. 3, 2014**

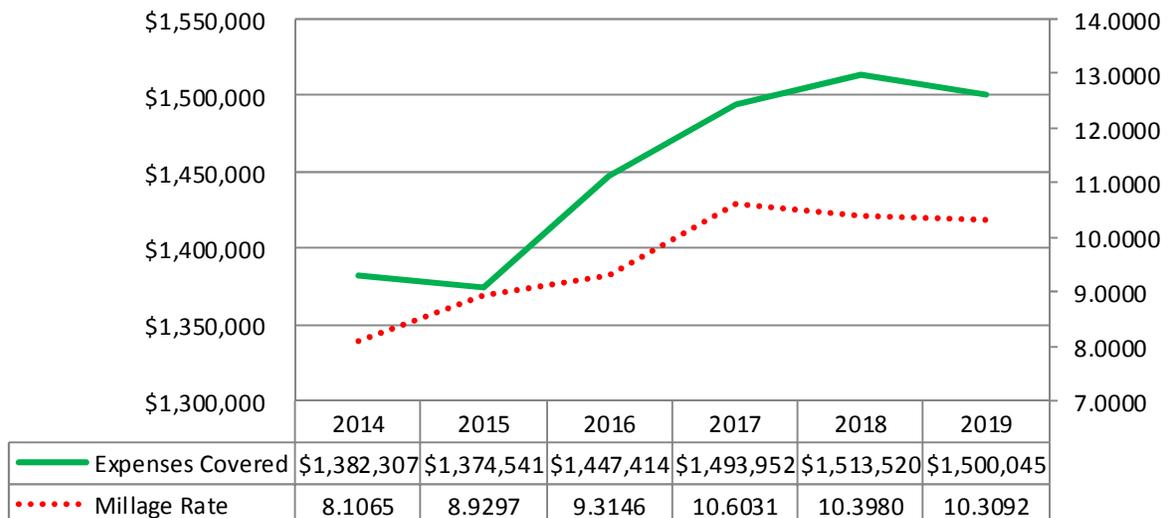
### **TAX REVENUES AND MILL RATES – PUBLIC ACT 345**

Each year, the Center Line Police and Fire Retirement System is funded by a variable rate millage which is levied based upon the retirement costs associated with the city's retired public safety officers as established by Public Act 345 of 1937.

Like all legacy costs in the city, PA 345 retirement costs are projected to increase. The projected increase for PA 345 costs over the next five years is 9%.

The following chart shows the projected millage rates as well as projected funds required in order to fund all retirement costs for the Center Line Police and Fire Retirement System through 2019.

### **Actual & Forecasted Public Act 345 Covered Expenses & Millage Rates - 2014 Through 2019**



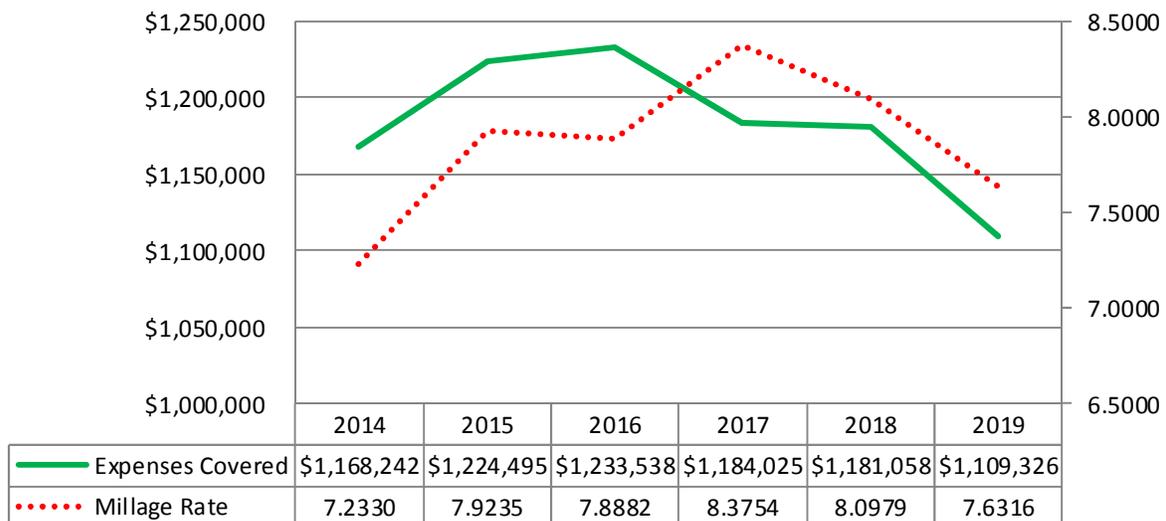
## **FORECASTED EXPECTATIONS – FIVE YEAR FORECAST PUBLISHED FEB. 3, 2014**

### **TAX REVENUES AND MILL RATES – GENERAL OBLIGATION DEBT**

Each year, the city pays for all general obligation debt as approved by previous elections of the voters of Center Line by levying a general obligation debt millage. The millage levies the funds required to pay all principal and interest payments due within the current fiscal year.

Unlike many forecasted figures in this report, the amount of current and future fiscal year debt service is known provided that the assumption is made that no further general obligation debt service is voted upon and approved by the voters of Center Line. Given that assumption, the following chart tracks debt service payments required and the projected millage rate based upon projected taxable values over the forecasted period.

### **Covered Debt Service Expenses & Millage Rates 2014 Through 2019**



Because of a stabilizing taxable value base, millage rates will also remain stable over the course of the forecasted period. Though it falls just outside the five year fiscal period being forecasted, the majority of the city's general obligation debt is scheduled to mature (be paid in full or paid off) by fiscal year 2020. This will result in a significant drop in the debt service millage which will result in a lower overall tax bill for the residents of the city.

Finally, as required by law, the City of Center Line remains and is projected over the course of the five year fiscal period to continue to remain well under the legal debt limit.

## FORECASTED EXPECTATIONS – FIVE YEAR FORECAST PUBLISHED FEB. 3, 2014

### OVERALL HISTORICAL AND FORECASTED TAXABLE VALUES AND CITY MILL RATES

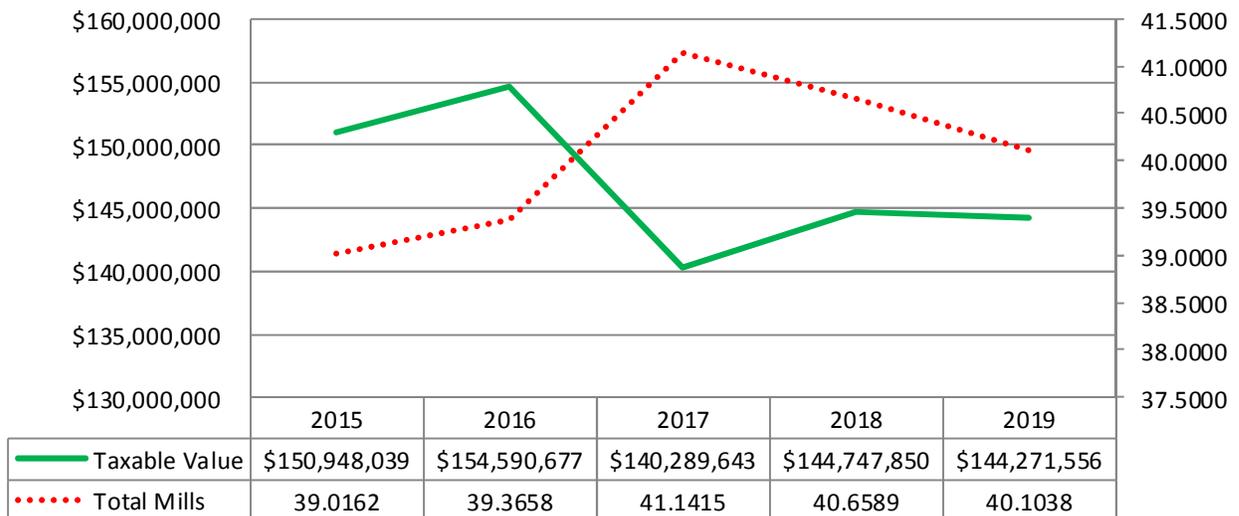
While the last ten years have been incredibly challenging for the city, the next five years will offer a period of stabilization, which will allow the city to collect the revenues it requires in order to continue to provide core services at the high levels that residents expect.

The forecasted taxable values shown on the bottom of this page reflect the changes to Michigan tax law as a result of personal property tax reform, known as PPT reform. While the city expects to see rises in taxable values within the real property and unaffected personal property groups, PPT reform will create lost taxable value and thus lost tax revenues in fiscal year 2015 and will also likely affect fiscal year 2017 assuming that a state-wide referendum on PPT reform is passed in August 2014.

This is a significant factor as the city’s personal property tax roll comprises of just under 20 percent of the city’s total tax roll. This topic is discussed further in the *Significant Factors* section of this report.

***Please note that projected millage rates and taxable values are forecasted figures and should not in any way be considered or construed as a promise of future property value nor a promise of future millage rates levied. This information is presented as a series of forecasted figures, which are based upon many variables for which there is uncertainty and as such, these values are subject to substantial change should the forecasted variables based on conditions projected today not come to fruition in subsequent fiscal years.***

### **Total Forecasted Taxable Value and City Mills Levied - 2015 Through 2019**

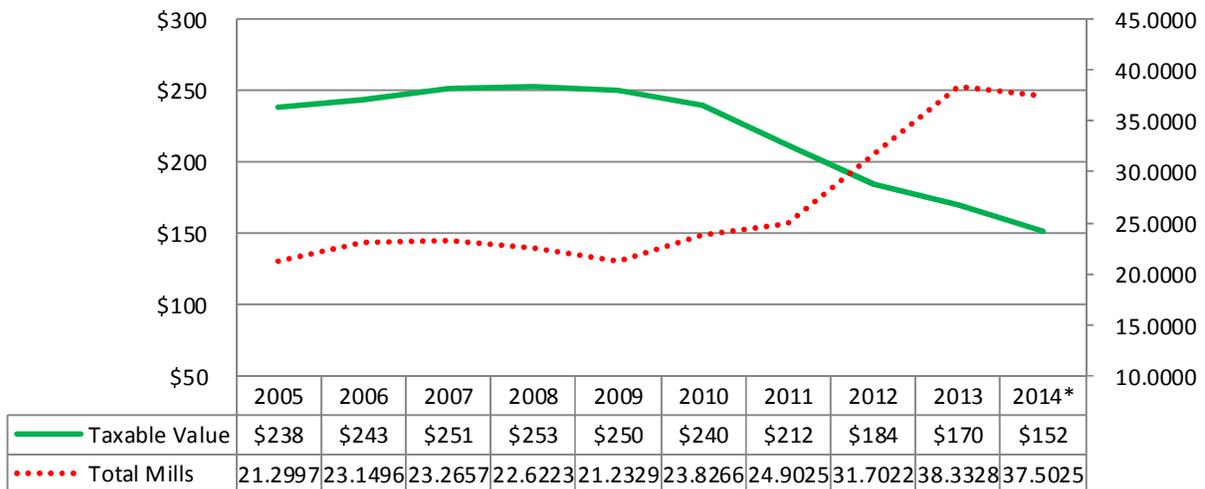


**FORECASTED EXPECTATIONS – FIVE YEAR FORECAST PUBLISHED FEB. 3, 2014**

**OVERALL HISTORICAL AND FORECASTED TAXABLE VALUES AND CITY MILL RATES - CONCLUDED**

Finally, to provide historical perspective on the forecasted values on the previous page, the following chart displays taxable values and city millage rates levied over the past ten fiscal years.

**Ten Year Historical Taxable Values (in Millions) and City Mills Levied - 2015 Through 2019**



Source: City of Center Line Comprehensive Annual Financial Report (CAFR), June 30, 2013

\* Current taxable value as of the date of publication, subject to change.

## FORECASTED EXPECTATIONS – FIVE YEAR FORECAST PUBLISHED FEB. 3, 2014

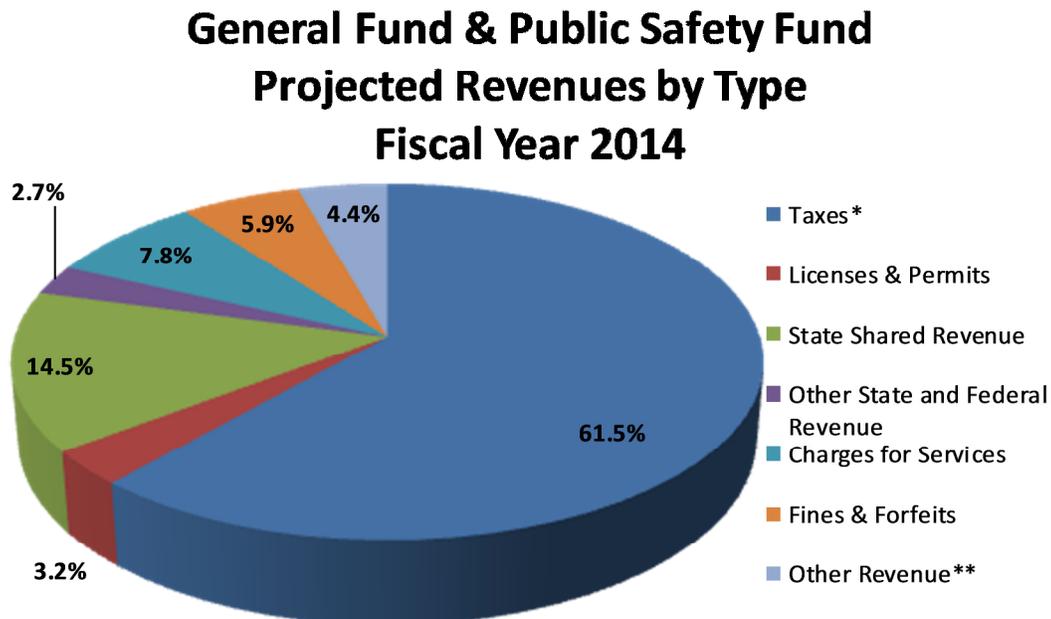
### GENERAL FUND AND PUBLIC SAFETY FUND

#### *Revenues*

The city's General Fund is the main operating fund for the City of Center Line. The city's Public Safety Fund is the operating fund for the city's Public Safety Department. As the previous section on tax revenues showed, over the next five fiscal years taxable values in the city should rise, although much of the gain will be negated by the personal property tax reforms discussed in the *Significant Factors* section of this report.

Revenues other than tax revenues over the same period are projected to increase mainly because of forecasted increases in state shared revenue, which is projected to increase by just over 3 percent per year from fiscal years 2015 through 2017 before leveling off in fiscal years 2018 and 2019.

The following pie chart illustrates the various types of revenues collected by the city's General Fund as well as each type of revenues' proportion to total General Fund revenues collected.



*\*Includes the General Operating millage, Public Safety Operating millage, and all related interest, penalties, and administrative fees.*

*\*\*Includes insurance reimbursements, bank interest, rental income, and other revenues*

## FORECASTED EXPECTATIONS – FIVE YEAR FORECAST PUBLISHED FEB. 3, 2014

### GENERAL FUND AND PUBLIC SAFETY FUND - CONTINUED

#### *Expenditures*

An unfortunate side effect of a recovering economy is increasing costs for operating supplies, services, and commodities. For individuals, businesses, and cities like ours, this can have a staggering impact on the bottom line, increasing prices on everything from operating supplies like vehicle parts, pipes, and paper to larger cost commodities like fuel, oil, electric and natural gas costs. In a recovering economy, wages increase as well, so as the cost of human capital (or labor) rises, those costs are absorbed by the city via increased costs for its labor as well as through increased costs for professional services such as audit and legal fees.

Change in the Michigan consumer price index (CPI) is projected to be as follows for each fiscal year in the forecast period.

	<u>CPI CHANGE</u>
2015	1.6
2016	1.6
2017	1.6
2018	1.8
2019	1.3

In addition to rising costs due to inflation and a recovering economy, the city will also be impacted by significant rising legacy costs. Legacy costs include pension, healthcare, and life insurance benefits now being paid out to former employees who have successfully completed careers with the City of Center Line.

As the chart below shows, the cost of providing these benefits are substantial and represent an ever-increasing portion of our overall annual expenditures as a city.

#### TOTAL FORECASTED LEGACY COSTS - FISCAL YEARS 2014 THROUGH 2019

	<u>PENSION EXPENSES</u>	<u>HEALTHCARE EXPENSES</u>	<u>TOTAL LEGACY COSTS</u>	<u>PERCENT OF OPERATING EXPENSES*</u>
2014	\$ 812,657	\$ 1,131,600	\$ 1,944,257	28.5%
2015	925,666	1,165,548	2,091,214	29.7%
2016	935,816	1,273,367	2,209,183	30.9%
2017	952,774	1,370,059	2,322,833	31.6%
2018	972,342	1,412,329	2,384,671	31.9%
2019	977,906	1,424,028	2,401,934	31.9%

*\*Expenses in both the General Fund and Public Safety Fund. General Fund Expenses include all expenses with the exception of the transfers out and contributions to the OPEB Investment Trust.*

# **FORECASTED EXPECTATIONS – FIVE YEAR FORECAST PUBLISHED FEB. 3, 2014**

## **GENERAL FUND AND PUBLIC SAFETY FUND - CONCLUDED**

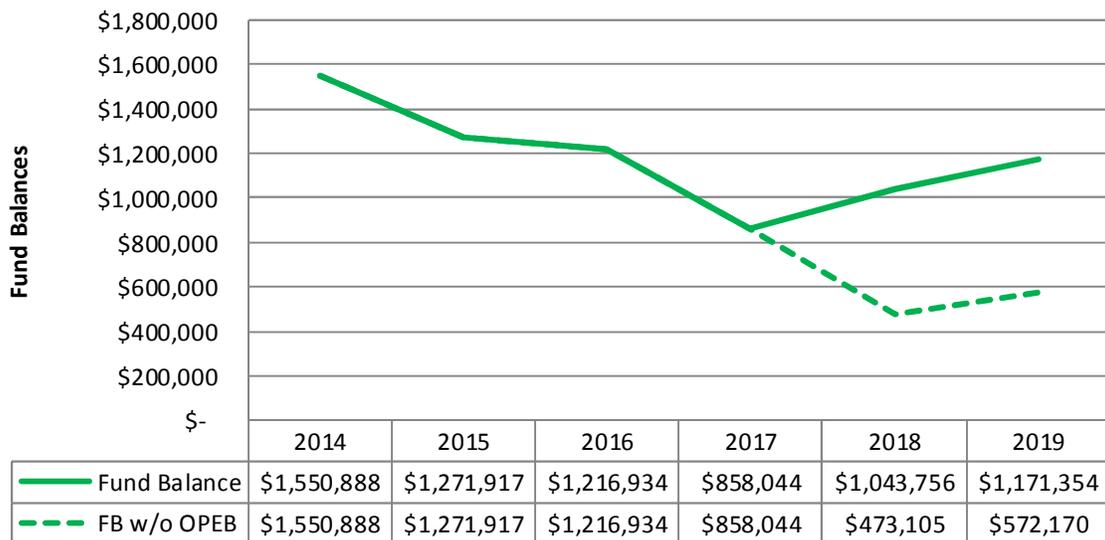
### *Budget Recommendation for Fiscal Years 2015, 2016, and 2017*

Based on the forecast presented to Council, management has instructed the city’s department heads to create operating budgets that increase non-labor budget line items by no more than 1.75 percent in fiscal year 2015, 0.50 percent in fiscal year 2016, and 0.60 percent in fiscal year 2017.

### *Fund Balance*

Based on the forecast and the budget recommendation above, the city’s fund balance targets for the forecast period are as follows.

## **Forecasted General Fund Balances 2014 through 2019**



The Public Safety Fund holds no unassigned fund balances and retains only fund balances restricted for postemployment benefits and nonspendable balances.

As planned for when the Other Postemployment Benefits (OPEB) Investment Trust was established on June 30, 2013, the city will stabilize future fiscal years’ fund balances by contributing to the OPEB Investment Trust in fiscal years 2014 and 2015 and then withdrawal a portion of those funds beginning in fiscal years 2018 and 2019 in an effort to increase funding of the OPEB liability as well as to keep fund balance targets at recommended levels.

Also shown on the above chart is projected fund balance without OPEB Trust withdrawals. Without OPEB funds to supplement soaring legacy costs in future fiscal years, fund balance would stay positive but would drop well below recommended levels.

## FORECASTED EXPECTATIONS – FIVE YEAR FORECAST PUBLISHED FEB. 3, 2014

### OPEB INVESTMENT TRUST

As of December 31, 2013, the OPEB Investment Trust has assets valued at \$2,026,718. The city's General Fund contributes all unassigned fund balance in excess of 20% of annual operating expenses in both the General Fund and the Public Safety Fund to the OPEB Investment Trust on an annual basis. Based on this practice, the city is scheduled to contribute \$516,100 in fiscal year 2014 and an additional \$185,000 in fiscal year 2015.

Additionally, the city's Water and Sewer Fund contributes the portion of the OPEB Investment Trust's annual required contribution (ARC) attributable to retirees and active employees who serve or did serve in the city's water department, which has been calculated to be 35.3%. As of fiscal year 2014, the amount to be contributed will be \$91,508.

Per the actuarial valuation report on the OPEB Investment Trust dated December 31, 2012, the Trust expects to earn approximately 6% per year, net of investment expenses, on the balances held. Based upon the contributions noted above as well as the investment return assumption, the following table forecasts the expected OPEB Investment Trust activity over the forecasted period.

FISCAL YEAR	ENDING JUNE 30	BEGINNING BALANCE	CONTRIBUTIONS	DISTRIBUTIONS / WITHDRAWALS*	INVESTMENT EARNINGS @ 6%	ENDING BALANCE
2014		\$ 1,871,624	\$ 607,608	\$ -	\$ 112,297	\$ 2,591,529
2015		2,591,529	276,508	-	155,492	3,023,529
2016		3,023,529	91,508	-	181,412	3,296,449
2017		3,296,449	91,508	-	197,787	3,585,744
2018		3,585,744	91,508	570,651	215,145	3,321,746
2019		3,321,746	91,508	599,184	199,305	3,013,375
<b>TOTALS</b>		<b>\$ 1,871,624</b>	<b>\$ 1,250,148</b>	<b>\$ 1,169,835</b>	<b>\$ 1,061,438</b>	<b>\$ 3,013,375</b>

*\*All withdrawals are assumed to occur as a lump sum withdrawal at the end of each fiscal year.*

Based on the actuarial assumption for investment earnings at the rate of 6% annually, the Trust will earn \$1,061,438 from July 1, 2013 to June 30, 2019, which represents 91 percent of the \$1,169,835 scheduled to be withdrawn in fiscal years 2018 and 2019.

Finally, per the OPEB actuarial valuation dated December 31, 2012, the Actuarial Accrued Liability (AAL) is \$23,657,948, meaning that as of the date of publishing of this forecast the OPEB Trust has funded 8.6 percent of the AAL. By June 30, 2015, which is the end of the actuarial period under which the current AAL is calculated, the Trust will have funded 12.8 percent of the AAL. While the city has made significant strides in beginning to fund its OPEB liability, there remains a substantial need for further funding of the Trust.

## **SIGNIFICANT FACTORS AFFECTING THE FORECAST**

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### **KEY NATIONAL AND STATE ECONOMIC INDICATORS**

*Note: Excerpted from the Economic Outlook and Revenue Estimates for Michigan FY2013-14 through FY2015-16 Report*

	<u>Calendar 2014 Estimated</u>	<u>% Change from Prior Year</u>	<u>Calendar 2015 Estimated</u>	<u>% Change from Prior Year</u>	<u>Calendar 2016 Estimated</u>	<u>% Change from Prior Year</u>
<b><u>UNITED STATES</u></b>						
Real Gross Domestic Product (Billions of 2009 dollars)	\$16,166.40	2.6%	\$16,662.40	3.1%	\$17,218.00	3.3%
Consumer Price Index (1982-84 = 100)	236.6	1.5%	240.6	1.7%	245.3	1.9%
3-month Treasury Bills Interest Rate	0.1%		0.3%		1.0%	
Big-3 Share of Light Vehicle Sales	44.6%		44.7%		44.9%	
<b><u>MICHIGAN</u></b>						
Unemployment Rate	8.2%		7.3%		6.4%	
Real Disposable Income (Millions of 1982-84 dollars)	161,512	2.5%	165,799	2.7%	169,870	2.5%
Wage and Salary Income (Millions of current dollars)	204,883	4.0%	213,310	4.1%	222,077	4.1%
Detroit Consumer Price Index (1982-84 = 100)	222.5	1.3%	226.0	1.6%	230.2	1.8%

## **SIGNIFICANT FACTORS AFFECTING THE FORECAST**

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### **PERSONAL PROPERTY TAX REFORM**

A significant factor in the five year financial forecast was the matter of Personal Property Tax (PPT) reform. While most agree that PPT Reform needed to occur, local communities have yet again had revenue sources reduced. Under the PPT Reform currently signed into law, beginning with tax year 2014 / city fiscal year 2015, all personal property with true cash values of less than \$80,000 will be able to file an affidavit claiming full exemption from personal property taxes. City management is already processing these affidavits and the five year forecast accounts for this reduction in tax revenues.

PPT Reform will be in the news again later this summer when voters go to the polls in August 2014 to vote on a state-wide referendum regarding the Essential Services Assessment (ESA). The ESA was championed by the Michigan Municipal League (MML) as a last second compromise between state legislators and the MML's member communities to "Replace, not Erase" existing local municipality tax revenues.

The ESA, if approved by voters, will allow communities including Center Line to recapture up to 80 percent of lost personal property tax revenue for the purpose of funding essential services, such as the city's Public Safety Department. If the state-wide referendum fails in August 2014, the ESA will not be established, nor will exemptions for industrial personal property scheduled to begin in tax year 2016 / city fiscal year 2017.

**While it may appear on the surface to be a wise decision to attempt to vote down the ESA referendum in August, that would be short-sighted... just ask those who voted down the State Emergency Manager Law in the November 2012 general election.** Similar to the outcome that saw a more severe law passed to replace the one voted down in the 2012 general election, it is management's opinion that a result more disadvantageous and more costly to local municipalities could be enacted if the ESA was voted down. **For that reason, we strongly recommend voting FOR the Essential Services Assessment Referendum in August 2014.**

Based on MCL 123.1244 (Public Act 406 of 2012), city management has calculated a preliminary ESA figure and used this figure as a replacement revenue for the personal property taxes within the five year forecast. Based on the calculated figure, the city expects to replace approximately 43 percent of projected revenues lost because of PPT Reform. This figure is significantly lower than the 80 percent maximum that can be replaced under the ESA because the city has a dedicated public safety millage, which reduces the maximum level of the ESA replacement revenues.

Ultimately, based upon the result of the August election the city forecast could change substantially.

## **BUDGET SECTION**

# BUDGET RESOLUTION

WHEREAS, Public Act 621 of 1978, the Uniform Budget and Accounting Act, establishes requirements for budget preparation, approval, and implementation; and

WHEREAS, the Uniform Budget and Accounting Act provides that the Budget shall be adopted by an appropriations act; and

WHEREAS, a Public Hearing was held on the said budget after publication of notice thereof.

NOW, THEREFORE, BE IT RESOLVED, that the City of Center Line adopts this resolution as its Appropriation Act for the fiscal year beginning July 1, 2014 and ending June 30, 2015, and adopts the budget for that period as follows:

## GENERAL FUND

### REVENUES

Property Taxes	\$ 2,383,409
Licenses and Permits	136,280
Federal Sources	30,000
State and Local Sources	978,190
Charges for Services	471,769
Fines and Forfeits	363,000
Interest and Rents	23,600
Other	3,957
	<hr/>
	<b><u>\$ 4,390,205</u></b>

### EXPENDITURES

Legislative	22,110
District Court	501,040
Assessor's Office	99,156
City Manager/Clerk	375,910
Treasurer's Office	173,165
Other General Government	455,973
Building	255,019
Public Works	931,666
Rehabilitation	18,500
Parks and Recreation	271,020
Library	247,638
OPEB Contribution	399,747
	<hr/>
	<b><u>\$ 3,750,944</u></b>

**GENERAL FUND (concluded)**

**OTHER FINANCING USES**

Transfers Out	
Public Safety Fund	\$ 944,180
Capital Improvement Fund	130,000
	<hr/>
	<b>\$ 1,074,180</b>
	<hr/>

**MAJOR STREET FUND**

REVENUES	320,699
EXPENDITURES AND TRANSFERS	321,960

**LOCAL STREET FUND**

REVENUES AND TRANSFERS	286,862
EXPENDITURES	216,326

**PUBLIC SAFETY FUND**

REVENUES AND TRANSFERS	3,550,946
EXPENDITURES	3,552,494

**DRUG FORFEITURE FUND**

REVENUES	10,100
EXPENDITURES	10,000

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND**

REVENUES	172,960
EXPENDITURES	172,960

**DEBT SERVICE FUND**

REVENUES	1,213,366
EXPENDITURES AND TRANSFERS	1,230,457

**CAPITAL IMPROVEMENT FUND**

REVENUES AND TRANSFERS	130,500
EXPENDITURES	478,277

**DOWNTOWN DEVELOPMENT AUTHORITY (DDA) FUND**

REVENUES	1,535
EXPENSES	67,836

BE IT FURTHER RESOLVED, that the City Manager be empowered to execute transfers among the various appropriation centers without prior approval of the City Council in amounts not to exceed \$5,000.

BE IT FURTHER RESOLVED, that for those funds where expenditures exceed revenues, a transfer from fund balance reserves will be used to balance the budget.

BE IT FURTHER RESOLVED, that the fiscal year 2015 budget for the Capital Improvement Fund shall be automatically amended on July 1, 2014 to re-appropriate fund balance for outstanding capital project balances remaining at June 30, 2014.

BE IT FURTHER RESOLVED, that the City of Center Line hereby determines that the following tax rates are necessary to generate revenue as budgeted and are approved and directed to be paid into the funds of the City of Center Line as designated in the following table.

<u>MILLAGE</u>	<u>RATE*</u>	<u>LEVIED FOR THE PURPOSE OF</u>	<u>DISTRIBUTED TO</u>
	14.6630	CITY OPERATING	GENERAL FUND
	7.5000	PUBLIC SAFETY OPERATING	PUBLIC SAFETY FUND
	9.1819	PA 345 POLICE/FIRE PENSION	PUBLIC SAFETY FUND
	<u>7.8672</u>	DEBT SERVICE	DEBT SERVICE
	<b><u>39.2121</u></b>	<b>TOTAL TAX YEAR 2014 CITY TAX RATE</b>	
		<i>*rate levied per \$1,000 of taxable value</i>	

BE IT FURTHER RESOLVED, that the City of Center Line approves the imposition of a 1% administration fee on property tax levied in tax year 2014.

**CONSOLIDATED (SUMMARY) BUDGET  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2015**

	<u>General Fund</u>	<u>Public Safety Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
Property Taxes	\$ 2,383,409	\$ 2,566,116	\$ 1,212,866	\$ 6,162,391
Licenses and Permits	136,280	-	-	136,280
Federal Sources	30,000	-	172,960	202,960
State and Local Sources	978,190	23,800	447,411	1,449,401
Charges for Services	471,769	14,000	-	485,769
Fines and Forfeits	363,000	-	10,000	373,000
Interest and Rents	23,600	150	2,250	26,000
Other	3,957	2,700	-	6,657
<b>TOTAL REVENUES</b>	<b>4,390,205</b>	<b>2,606,766</b>	<b>1,845,487</b>	<b>8,842,458</b>
<b>EXPENDITURES</b>				
General Government				
Legislative	22,110	-	-	22,110
37th District Court	501,040	-	-	501,040
Assessor's Office	99,156	-	-	99,156
City Manager/Clerk	375,910	-	-	375,910
Treasurer's Office	173,165	-	-	173,165
Other General Government	455,973	-	466,317	922,290
Public Safety	255,019	3,552,494	18,000	3,825,513
Public Works	931,666	-	379,286	1,310,952
Community and Economic Development	18,500	-	172,960	191,460
Recreation and Culture	518,658	-	3,960	522,618
Debt Service	399,747	-	140,210	539,957
<b>TOTAL EXPENDITURES</b>	<b>3,750,944</b>	<b>3,552,494</b>	<b>1,180,733</b>	<b>8,484,171</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>639,261</b>	<b>(945,728)</b>	<b>664,754</b>	<b>358,287</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	944,180	289,000	1,233,180
Transfers Out	(1,074,180)	-	(1,249,247)	(2,323,427)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,074,180)</b>	<b>944,180</b>	<b>(960,247)</b>	<b>(1,090,247)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(434,919)</b>	<b>(1,548)</b>	<b>(295,493)</b>	<b>(731,960)</b>
Fund balances, beginning of year (projected)	1,648,524	206,266	815,193	2,669,983
Fund balances, end of year	<u>\$ 1,213,605</u>	<u>\$ 204,718</u>	<u>\$ 519,700</u>	<u>\$ 1,938,023</u>

**CONSOLIDATED (SUMMARY) BUDGET  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2016**

	<u>General Fund</u>	<u>Public Safety Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
Property Taxes	\$ 2,442,824	\$ 2,629,955	\$ 1,237,935	\$ 6,310,714
Licenses and Permits	137,795	-	-	137,795
Federal Sources	30,000	-	-	30,000
State and Local Sources	1,005,574	24,050	451,470	1,481,094
Charges for Services	462,133	14,040	-	476,173
Fines and Forfeits	367,275	-	10,000	377,275
Interest and Rents	24,325	300	3,125	27,750
Other	3,957	2,700	-	6,657
<b>TOTAL REVENUES</b>	<b>4,473,883</b>	<b>2,671,045</b>	<b>1,702,530</b>	<b>8,847,458</b>
<b>EXPENDITURES</b>				
General Government				
Legislative	22,110	-	-	22,110
37th District Court	513,150	-	-	513,150
Assessor's Office	91,060	-	-	91,060
City Manager/Clerk	375,877	-	-	375,877
Treasurer's Office	176,588	-	-	176,588
Other General Government	433,292	-	-	433,292
Public Safety	256,180	3,602,605	43,600	3,902,385
Public Works	942,325	-	370,619	1,312,944
Community and Economic Development	18,650	-	-	18,650
Recreation and Culture	519,606	-	-	519,606
Debt Service	96,971	-	144,622	241,593
<b>TOTAL EXPENDITURES</b>	<b>3,445,809</b>	<b>3,602,605</b>	<b>558,841</b>	<b>7,607,255</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,028,074</b>	<b>(931,560)</b>	<b>1,143,689</b>	<b>1,240,203</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	934,431	228,000	1,162,431
Transfers Out	(1,001,431)	-	(1,256,128)	(2,257,559)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,001,431)</b>	<b>934,431</b>	<b>(1,028,128)</b>	<b>(1,095,128)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>26,643</b>	<b>2,871</b>	<b>115,561</b>	<b>145,075</b>
Fund balances, beginning of year (projected)	1,213,605	204,718	519,700	1,938,023
Fund balances, end of year	<u>\$ 1,240,248</u>	<u>\$ 207,589</u>	<u>\$ 635,261</u>	<u>\$ 2,083,098</u>

# CONSOLIDATED (SUMMARY) BUDGET GOVERNMENTAL FUNDS FISCAL YEAR 2017

	General Fund	Public Safety Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Property Taxes	\$ 2,223,846	\$ 2,577,119	\$ 1,189,348	\$ 5,990,313
Licenses and Permits	139,770	-	-	139,770
Federal Sources	30,000	-	-	30,000
State and Local Sources	1,026,395	24,100	455,525	1,506,020
Charges for Services	464,824	14,050	-	478,874
Fines and Forfeits	374,100	-	10,000	384,100
Interest and Rents	24,375	500	3,240	28,115
Other	164,957	2,700	-	167,657
<b>TOTAL REVENUES</b>	<b>4,448,267</b>	<b>2,618,469</b>	<b>1,658,113</b>	<b>8,724,849</b>
<b>EXPENDITURES</b>				
General Government				
Legislative	22,110	-	-	22,110
37th District Court	523,350	-	-	523,350
Assessor's Office	93,121	-	-	93,121
City Manager/Clerk	390,956	-	-	390,956
Treasurer's Office	184,375	-	-	184,375
Other General Government	438,937	-	-	438,937
Public Safety	262,199	3,676,513	41,625	3,980,337
Public Works	950,555	-	432,777	1,383,332
Community and Economic Development	18,650	-	-	18,650
Recreation and Culture	538,091	-	16,500	554,591
Debt Service	-	-	122,374	122,374
<b>TOTAL EXPENDITURES</b>	<b>3,422,344</b>	<b>3,676,513</b>	<b>613,276</b>	<b>7,712,133</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,025,923</b>	<b>(1,058,044)</b>	<b>1,044,837</b>	<b>1,012,716</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	1,058,025	162,500	1,220,525
Transfers Out	(1,058,025)	-	(1,230,614)	(2,288,639)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,058,025)</b>	<b>1,058,025</b>	<b>(1,068,114)</b>	<b>(1,068,114)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(32,102)</b>	<b>(19)</b>	<b>(23,277)</b>	<b>(55,398)</b>
Fund balances, beginning of year (projected)	1,240,248	207,589	635,261	2,083,098
Fund balances, end of year	<u>\$ 1,208,146</u>	<u>\$ 207,570</u>	<u>\$ 611,984</u>	<u>\$ 2,027,700</u>

# SCHEDULE OF TAX MILLAGES GOVERNMENTAL FUNDS FISCAL YEAR 2015 / TAX YEAR 2014

A resident's tax bill is calculated by taking the resident's taxable value by the millage rate. A 'millage' is the amount of money owed per \$1,000 of taxable value. The following tables show both City wide taxable values for the various City tax rolls as well as the millage rates charged by the City. It is important to note that many other taxes are levied on residents of the City that are not included below, such as taxes payable to the school district a resident's property is located within, Macomb County, Macomb ISD, Macomb Community College, and others.

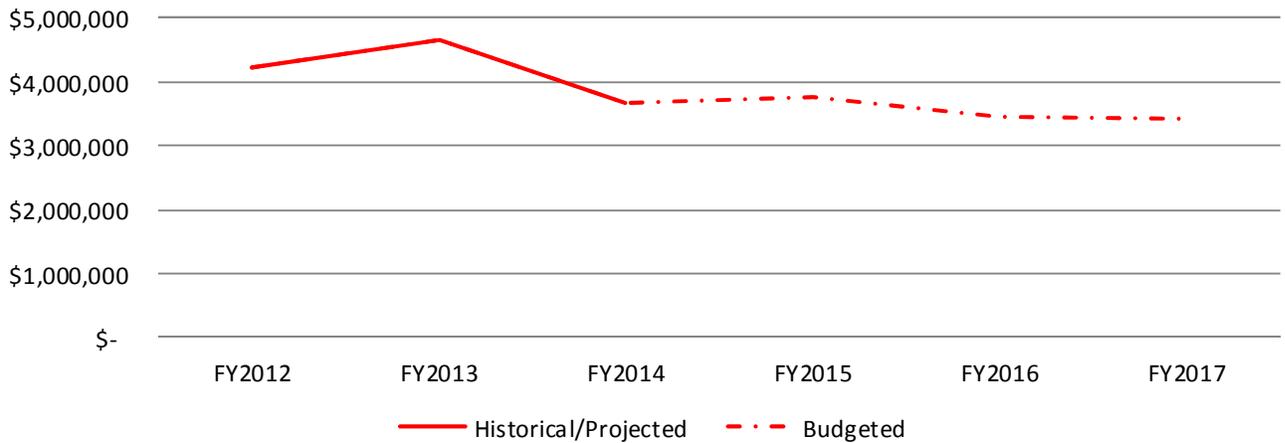
TAXABLE VALUES - ACTUAL AND BUDGETED*			
	FY2014/TY2013	FY2015/TY2014	% CHANGE
<b>AD VAL ROLL</b>			
REAL	119,756,497	120,727,434	0.81%
PERSONAL	32,500,632	32,055,910	-1.37%
	<b>152,257,129</b>	<b>152,783,344</b>	<b>0.35%</b>
<b>IFT</b>			
REAL	795,190	1,107,903	39.33%
PERSONAL	1,507,981	1,477,821	-2.00%
	<b>2,303,171</b>	<b>2,585,724</b>	<b>12.27%</b>
<b>PILOT</b>	<b>1,408,544</b>	<b>1,408,544</b>	<b>0.00%</b>

\* Budgeted figures are from Assessor's L-4025 for upcoming tax year.

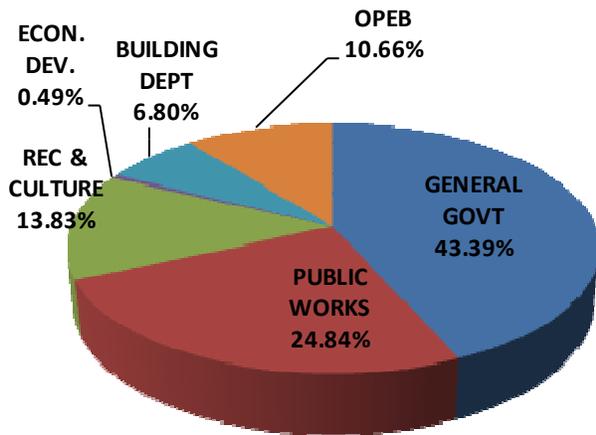
	FISCAL YEAR		
	2014	2015	% CHANGE
CITY OPERATING MILLAGE	14.6630	14.6630	0.00%
PUBLIC SAFETY OPERATING	7.5000	7.5000	0.00%
PA 345 POLICE/FIRE PENSION	8.1065	9.1819	13.27%
DEBT MILLAGE	7.2330	7.8672	8.77%
<b>TOTAL CITY MILLAGES</b>	<b>37.5025</b>	<b>39.2121</b>	<b>4.56%</b>

# FUND SUMMARY GENERAL FUND (FUND 101) FUND DASHBOARD

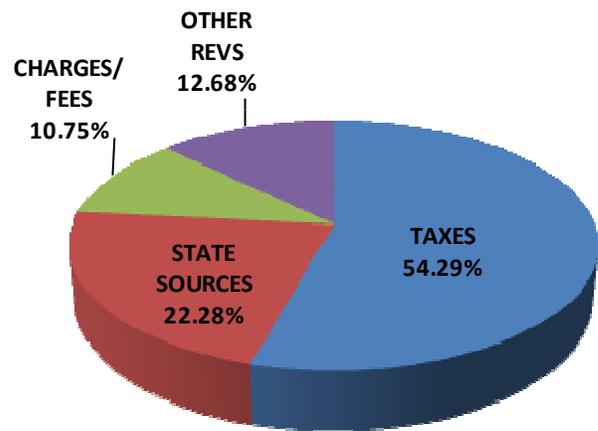
**Fund Expenses, Historical and Budgeted - FY2012 - FY2017**



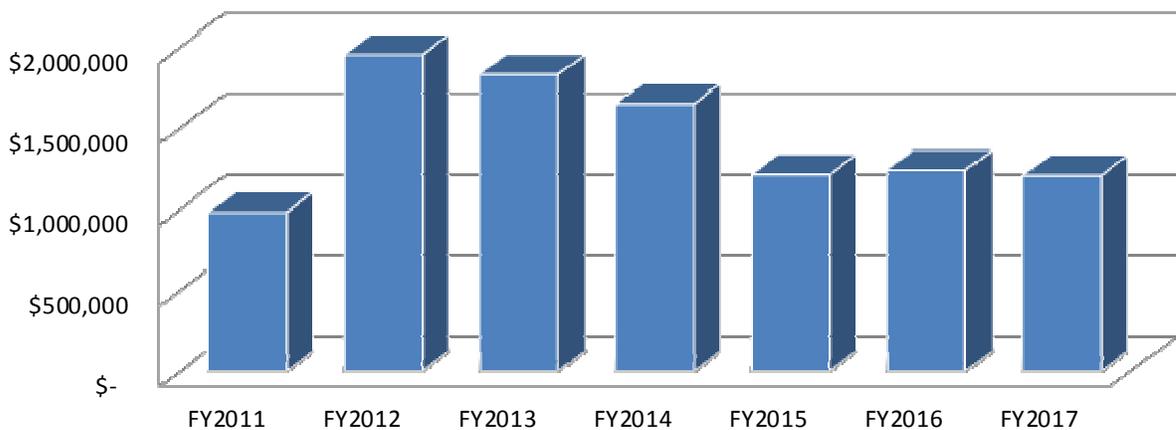
**Expenses by Type, 2015 Budget**



**Revenues by Type, 2015 Budget**



**Historical and Projected Fund Balances**



**FUND SUMMARY  
GENERAL FUND (FUND 101)  
SUMMARY SCHEDULE AT BOARD LEVEL OF APPROVAL**

ACCOUNT TITLE	PRIOR FISCAL YEARS		PROJECTED	BUDGETED		
	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
<u>REVENUES</u>						
PROPERTY TAXES <i>(Note A)</i>	\$ 3,660,897	\$ 2,700,019	\$ 2,353,868	\$ 2,383,409	\$ 2,442,824	\$ 2,223,846
LICENSES AND PERMITS	224,892	220,323	184,000	136,280	137,795	139,770
FEDERAL SOURCES <i>(Note B)</i>	732,093	244,758	36,000	30,000	30,000	30,000
STATE SOURCES	918,083	954,853	933,759	978,190	1,005,574	1,026,395
CHARGES FOR SERVICES	514,051	575,099	565,570	471,769	462,133	464,824
FINES AND FORFEITS	452,533	382,990	337,500	363,000	367,275	374,100
INTEREST	7,963	16,486	24,150	23,600	24,325	24,375
OTHER REVENUE	408,255	377,873	33,495	3,957	3,957	164,957
<b>TOTAL REVENUES</b>	<b>6,918,767</b>	<b>5,472,401</b>	<b>4,468,342</b>	<b>4,390,205</b>	<b>4,473,883</b>	<b>4,448,267</b>
<u>EXPENDITURES (BY DEPARTMENT)</u>						
LEGISLATIVE	15,431	16,198	20,649	22,110	22,110	22,110
37TH DISTRICT COURT	474,258	424,977	521,050	501,040	513,150	523,350
ASSESSOR'S OFFICE	104,629	73,736	99,162	99,156	91,060	93,121
CITY MANAGER/CLERK	487,850	399,028	330,525	375,910	375,877	390,956
TREASURER'S OFFICE	248,428	181,840	198,829	173,165	176,588	184,375
OTHER GENERAL GOV'T	981,819	778,665	414,784	455,973	433,292	438,937
COMMUNITY REHABILITATION	84,166	140,796	21,625	18,500	18,650	18,650
BUILDING	138,786	159,507	200,985	255,019	256,180	262,199
PUBLIC WORKS	834,517	864,448	829,192	931,666	942,325	950,555
PARKS AND RECREATION	322,463	261,505	255,460	271,020	271,819	284,954
CENTER LINE PUBLIC LIBRARY	254,484	244,918	234,661	247,638	247,787	253,137
DEBT SERVICE/OPEB <i>(Note C)</i>	260,603	1,094,879	530,793	399,747	96,971	-
<b>TOTAL EXPENDITURES</b>	<b>4,207,434</b>	<b>4,640,497</b>	<b>3,657,715</b>	<b>3,750,944</b>	<b>3,445,809</b>	<b>3,422,344</b>
EXCESS OF REVENUES OVER EXPENDITURES	2,711,333	831,904	810,627	639,261	1,028,074	1,025,923
<u>OTHER FINANCING SOURCES (USES)</u>						
TRANSFERS IN	-	164,825	-	-	-	-
TRANSFERS OUT	(1,738,717)	(1,120,900)	(989,500)	(1,074,180)	(1,001,431)	(1,058,025)
TOTAL OTHER FINANCING SOURCES (USES)	(1,738,717)	(956,075)	(989,500)	(1,074,180)	(1,001,431)	(1,058,025)
<b>NET CHANGE IN FUND BALANCE</b>	<b>972,616</b>	<b>(124,171)</b>	<b>(178,873)</b>	<b>(434,919)</b>	<b>26,643</b>	<b>(32,102)</b>
BEGINNING FUND BALANCE	978,952	1,951,568	1,827,397	1,648,524	1,213,605	1,240,248
<b>ENDING FUND BALANCE</b>	<b>\$ 1,951,568</b>	<b>\$ 1,827,397</b>	<b>\$ 1,648,524</b>	<b>\$ 1,213,605</b>	<b>\$ 1,240,248</b>	<b>\$ 1,208,146</b>

# FUND SUMMARY

## GENERAL FUND (FUND 101)

### SUMMARY SCHEDULE AT BOARD LEVEL OF APPROVAL

#### NOTES TO THE SUMMARY SCHEDULE AT BOARD LEVEL OF APPROVAL

The following notes to the General Fund Summary Schedule explain the reason(s) for significant differences between either historical performance or expected future results.

#### **NOTE A – PROPERTY TAXES**

The City established the Debt Service Fund in fiscal year 2013 in order to account for general obligation debt millage tax collections as well as the associated principal and interest debt service payments paid from the millage collections. Debt service tax collections in fiscal year 2012 were \$810,245, all of which were recorded in the General Fund.

Tax revenues in the General Fund for fiscal year 2012 when debt service tax revenues are deducted come to \$2,850,652. Based on this adjusted tax revenue figure, property tax revenues in the General Fund fell by 5.3 percent in fiscal year 2013.

#### **NOTE B – FEDERAL SOURCES**

Federal grant revenues have historically been recorded within the General Fund. Due to the volatility and ultimately lack of comparability this creates when attempting to analyze financial records, the City has begun tracking all non-recurring material grants outside of the General Fund. The City received Neighborhood Stabilization Fund (NSF) funding in fiscal year 2012 and received Community Development Block Grant (CDBG) funds in fiscal years 2012 and 2013. In fiscal year 2014, the City received an Assistance to Firefighters Grant (AFG) for \$276,280. Both revenues and expenditures for the grant were recorded in the Capital Improvement Fund. In fiscal year 2015, the City will be receiving CDBG funding in the amount of \$172,960. Both the revenues and expenditures for the grant will be recorded in the City's CDBG Fund.

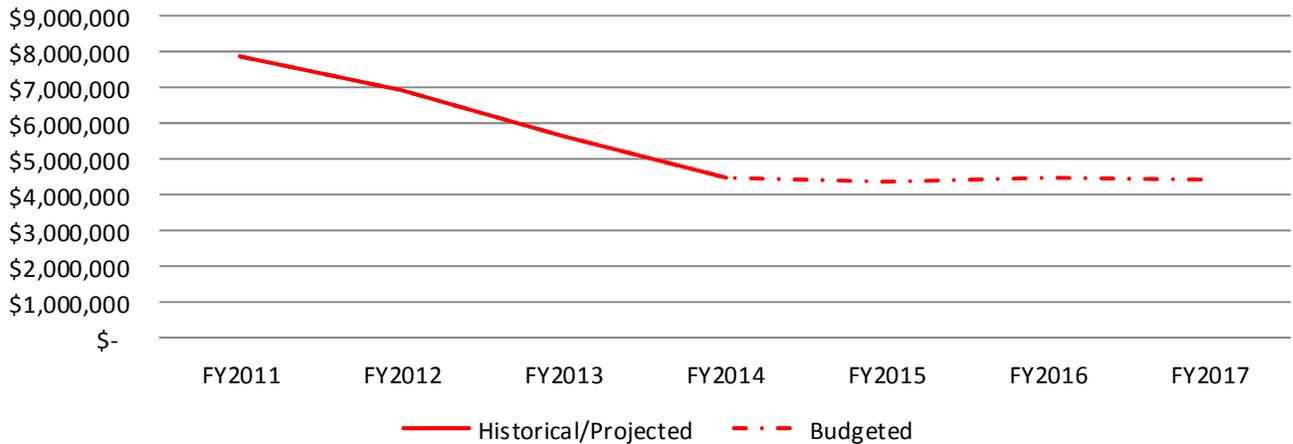
For comparative purposes to previous fiscal periods where all federal funding was placed in the General Fund, total federal funding for fiscal year 2014 will be \$312,280 and will be \$202,960 in fiscal year 2015.

#### **NOTE C – DEBT SERVICE / OPEB**

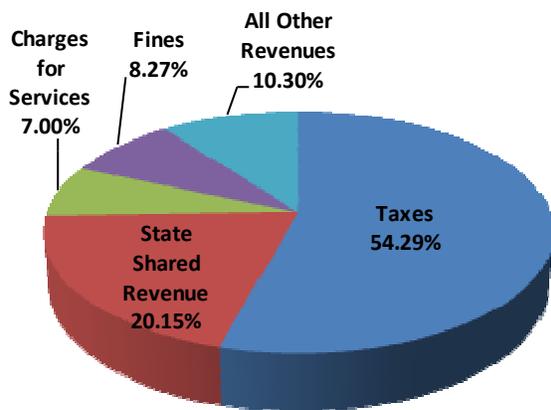
In fiscal year 2013, the City created a Debt Service Fund in order to more easily track debt service payments against the City's debt service millage. Beginning with fiscal year 2014, only the City's OPEB contributions are paid from the debt service function in the General Fund. All other general obligation bonds are paid from the Debt Service Fund.

# REVENUES GENERAL FUND (FUND 101) REVENUE DASHBOARD

## General Fund Revenues, Historical and Budgeted - FY2011 - FY2017



### Revenues by Type, 2015 Budget



### **REVENUES AT A GLANCE**

#### TOP THREE REVENUES - APPROVED FY2015 BUDGET

101-000-402.000	Current Real Taxes	\$ 1,790,863
101-000-574.002	Const. State Shared	636,350
101-000-410.000	Current Pers. Taxes	446,550

#### REVENUES AT LEVEL OF COUNCIL APPROVAL

2015 Budget	\$ 4,390,205
2016 Budget	4,473,883
2017 Budget	4,448,267

An important item of note as the reader reviews the following pages is that prior to fiscal year 2012, the City simply reported all tax revenues from all tax millages in the General Fund. In fiscal year 2012, the City established the Public Safety Fund to account for the new Public Safety Operating millage as well as the existing Police and Fire Pension (PA 345) millage which had previously been recorded in the General Fund.

In fiscal year 2013, the City established the Debt Service Fund, which substantially changed General Fund revenues by sending debt service tax millage revenues directly to the Debt Service Fund, eliminating the revenues from the General Fund and also eliminating the need for a large annual transfer out to the Water and Sewer Fund. Also in fiscal year 2013, the City began tracking tax revenues by their tax classification (real, personal, IFT) in the chart of accounts.

# REVENUES

## GENERAL FUND (FUND 101)

### REVENUE DETAIL CLASSIFIED BY FUNCTION

TWO YEAR HISTORY, CURRENT YEAR PROJECTION, AND BUDGETED REVENUES

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS		PROJECTED	BUDGETED		
		FY2012	FY2013	BALANCE AT JUN 30, '14	FY2015	FY2016	FY2017
<b>PROPERTY TAXES</b>							
402.000	CURRENT REAL TAXES	\$ 3,536,787	\$ 2,060,566	\$ 1,727,837	\$ 1,790,863	\$ 1,832,676	\$ 1,870,873
410.000	CURRENT PERS. TAXES	-	448,178	482,933	446,550	453,695	218,515
420.000	DELQ. PERSONAL TAXES	40,036	14,091	4,002	4,000	4,000	4,000
437.000	IND. FACILITIES TAX (IFT)	-	15,457	16,886	18,957	26,202	15,833
445.000	INTEREST/PENALTIES	24,628	36,552	10,000	10,000	10,000	10,000
445.001	PENALTY - DELQ. BLIGHT	-	-	1,049	1,000	-	-
447.001	TAX ADMIN FEE - SUMMER	37,442	104,155	90,867	91,585	95,028	85,525
447.002	TAX ADMIN FEE - WINTER	22,004	21,020	20,294	20,454	21,223	19,100
	<b>TOTAL PROPERTY TAXES</b>	<b>3,660,897</b>	<b>2,700,019</b>	<b>2,353,868</b>	<b>2,383,409</b>	<b>2,442,824</b>	<b>2,223,846</b>
<b>LICENSES AND PERMITS</b>							
451.370	BUSINESS LICENSES	116,575	85,751	32,000	31,680	32,945	33,400
452.370	CITY CERT. INSPECTION	56,250	52,775	40,000	39,600	41,150	41,750
609.370	BUILDING PERMITS	22,397	50,602	80,000	35,000	34,300	34,800
610.370	ELECTRICAL PERMITS	15,710	15,925	18,000	17,000	16,660	16,900
611.370	HEATING PERMITS	7,500	9,230	7,500	7,000	6,860	6,960
612.370	PLUMBING PERMITS	6,460	6,040	6,500	6,000	5,880	5,960
	<b>TOTAL LICENSES AND PERMITS</b>	<b>224,892</b>	<b>220,323</b>	<b>184,000</b>	<b>136,280</b>	<b>137,795</b>	<b>139,770</b>
<b>FEDERAL SOURCES</b>							
501.000	FEDERAL GRANTS	1,200	-	-	-	-	-
502.230	RET. MEDICARE DRUG SUB.	48,208	33,651	30,000	30,000	30,000	30,000
502.260	NSP GRANT REVENUE	613,415	-	-	-	-	-
503.260	CDBG GRANT REVENUE	69,270	211,107	6,000	-	-	-
	<b>TOTAL FEDERAL SOURCES</b>	<b>732,093</b>	<b>244,758</b>	<b>36,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>STATE SOURCES</b>							
539.000	PILOT(MSHDA)	89,117	97,160	80,500	75,000	75,000	75,000
540.445	MDOT STATE REVENUES	12,703	13,531	11,000	11,440	11,440	11,440
544.730	LIBRARY STATE AID/FINES	10,996	9,063	7,259	7,300	7,450	7,525
574.001	EVIP STATE SHARED REV	214,566	229,893	215,000	248,100	253,062	253,062
574.002	CONST. STATE SHARED REV	590,701	605,206	620,000	636,350	658,622	679,368
	<b>TOTAL STATE SOURCES</b>	<b>918,083</b>	<b>954,853</b>	<b>933,759</b>	<b>978,190</b>	<b>1,005,574</b>	<b>1,026,395</b>
<b>CHARGES FOR SERVICES</b>							
600.000	CHARGES FOR SERVICES	126,269	9,970	500	-	-	-
600.101	CFS - PROF. SERVICES	-	211,652	254,530	139,179	131,653	134,314
600.202	CFS - M/L STREETS	90,786	39,496	30,000	52,000	52,000	52,000
600.370	CODE ENFORCE - BLIGHT	12,757	30,786	25,000	24,500	24,000	24,500
600.690	CFS - PARKS AND REC	132,131	38,910	32,650	32,650	31,995	31,835
601.601	CFS P&R - SUMMER CAMP	-	6,115	19,000	18,000	18,500	18,500

# REVENUES

## GENERAL FUND (FUND 101)

### REVENUE DETAIL CLASSIFIED BY FUNCTION

TWO YEAR HISTORY, CURRENT YEAR PROJECTION, AND BUDGETED REVENUES - CONCLUDED

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS		PROJECTED	BUDGETED		
		FY2012	FY2013	BALANCE AT JUN 30, '14	FY2015	FY2016	FY2017
<b>CHARGES FOR SERVICES - CONTINUED</b>							
601.602	CFS P&R - TRIPS	-	6,597	8,000	9,000	8,000	7,900
601.603	CFS P&R - BUS REVENUES	-	2,526	8,500	8,500	8,500	8,400
601.604	CFS P&R - OPEN SWIM	-	1,455	1,000	900	1,000	1,000
601.605	CFS P&R - CLYBSA	-	1,880	2,640	2,640	2,585	2,570
601.606	CFS P&R - CLASSES	-	2,655	5,000	5,000	5,200	5,300
601.607	CFS P&R - BLDG RENTALS	-	14,641	15,000	15,000	14,700	14,625
607.370	PLANNING/ZONING FEES	4,767	13,800	15,000	14,700	14,400	14,325
608.370	PLAN REVIEW FEES	4,775	2,820	4,000	3,900	3,850	3,825
613.215	ELECTIONS REIMBURSE	-	7,187	6,000	6,000	6,000	6,000
615.260	FRANCHISE FEES	138,814	180,558	135,000	136,000	136,000	136,000
620.230	TAX/ASSESS. RECORD FEES	1,315	1,265	1,500	1,500	1,500	1,500
628.730	LIBRARY VIDEO RENTALS	2,437	2,786	2,250	2,300	2,250	2,230
<b>TOTAL CHARGES FOR SERVICES</b>		<b>514,051</b>	<b>575,099</b>	<b>565,570</b>	<b>471,769</b>	<b>462,133</b>	<b>464,824</b>
<b>FINES AND FORFEITS</b>							
655.000	COURT CRIMINAL FINES	380,363	361,731	325,000	350,000	357,000	364,100
655.370	BOND FORFEITURES	65,775	12,000	5,000	5,000	2,500	2,500
656.730	LIBRARY FINES/PENALTIES	6,395	9,259	7,500	8,000	7,775	7,500
<b>TOTAL FINES AND FORFEITS</b>		<b>452,533</b>	<b>382,990</b>	<b>337,500</b>	<b>363,000</b>	<b>367,275</b>	<b>374,100</b>
<b>INTEREST AND RENTS</b>							
664.230	INTEREST EARNINGS	3,059	2,295	5,000	4,500	5,175	5,175
664.230	INT EARNINGS - REHAB	263	260	250	200	250	300
665.000	SPEC. ASSESS. INTEREST	4,641	-	-	-	-	-
666.285	RENTS - REHAB PROP.	-	13,931	18,900	18,900	18,900	18,900
<b>TOTAL INTEREST</b>		<b>7,963</b>	<b>16,486</b>	<b>24,150</b>	<b>23,600</b>	<b>24,325</b>	<b>24,375</b>
<b>OTHER REVENUES</b>							
671.000	MISCELLANEOUS	55,236	139,264	8,000	500	500	500
672.000	ESA SPECIAL ASSESSMENT	86,756	-	-	-	-	161,000
673.000	SALE OF ASSETS	1,400	3,303	500	500	500	500
673.000	SALE OF ASSETS - REHAB	79,335	75,807	1,545	-	-	-
676.000	REIMBURSEMENTS	122,733	81,382	3,450	-	-	-
676.001	COBRA REIMBURSEMENTS	7,465	8,829	-	-	-	-
676.002	STREET LIGHTS REIMBURS.	-	-	-	2,957	2,957	2,957
676.003	INSURANCE REIMBURSE	-	49,484	-	-	-	-
679.260	INS. PREMIUM REFUND	55,330	19,804	20,000	-	-	-
<b>TOTAL OTHER REVENUES</b>		<b>408,255</b>	<b>377,873</b>	<b>33,495</b>	<b>3,957</b>	<b>3,957</b>	<b>164,957</b>
<b>OTHER FINANCING SOURCES</b>							
699.301	TRANSFER IN - D/S FUND	-	164,825	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>164,825</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>\$ 6,918,767</b>	<b>\$ 5,637,226</b>	<b>\$ 4,468,342</b>	<b>\$ 4,390,205</b>	<b>\$ 4,473,883</b>	<b>\$ 4,448,267</b>

# REVENUES GENERAL FUND (FUND 101) BUDGET DETAIL

## THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – ACCOUNT NUMBER ORDER

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
		FY2011	FY2012	FY2013	PERCENT CHANGE	BALANCE AT FEB 28, '14	BALANCE AT JUN 30, '14
402.000	CURRENT REAL TAXES	\$ 5,360,743	\$ 3,536,787	\$ 2,060,566	-62%	\$ 1,680,595	\$ 1,727,837
410.000	CURRENT PERS. TAXES	-	-	448,178	100%	475,713	\$ 482,933
420.000	DELQ. PERSONAL TAXES	1,161	40,036	14,091	1114%	-	4,002
437.000	IND. FACILITIES TAX (IFT)	-	-	15,457	100%	16,886	16,886
445.000	INTEREST/PENALTIES	15,751	24,628	36,552	132%	8,940	10,000
445.001	I/P - DELQ. BLIGHT	-	-	-	0%	1,049	1,049
447.001	TAX ADMIN FEE - SUMMER	41,885	37,442	104,155	149%	87,184	90,867
447.002	TAX ADMIN FEE - WINTER	22,914	22,004	21,020	-8%	18,543	20,294
451.370	BUSINESS LICENSES	96,465	116,575	85,751	-11%	12,123	32,000
452.370	CITY CERT. INSPECTION	42,483	56,250	52,775	24%	25,850	40,000
501.000	FEDERAL GRANTS	53,856	1,200	-	-100%	-	-
502.230	RET. MEDICARE DRUG SUB.	20,833	48,208	33,651	62%	-	30,000
502.260	NSP GRANT REVENUE	200,529	613,415	-	-100%	-	-
503.260	CDBG GRANT REVENUE	83,555	69,270	211,107	153%	6,000	6,000
539.000	PILOT(MSHDA)	-	89,117	97,160	100%	-	80,500
540.445	MDOT STATE REVENUES	15,048	12,703	13,531	-10%	1,488	11,000
544.730	LIBRARY STATE AID/FINES	13,478	10,996	9,063	-33%	7,259	7,259
574.001	EVIP STATE SHARED REV	301,135	214,566	229,893	-24%	120,484	215,000
574.002	CONST. STATE SHARED REV	557,058	590,701	605,206	9%	321,423	620,000
600.000	CHARGES FOR SERVICES	157,932	126,269	9,970	-94%	162	500
600.101	CFS - PROF. SERVICES	-	-	211,652	100%	-	254,530
600.202	CFS - M/L STREETS	-	90,786	39,496	100%	-	30,000
600.370	CODE ENFORCE - BLIGHT	11,486	12,757	30,786	168%	15,819	25,000
600.690	CFS - PARKS AND REC	90,080	132,131	38,910	-57%	30	32,650
601.601	CFS P&R - SUMMER CAMP	-	-	6,115	100%	16,095	19,000
601.602	CFS P&R - TRIPS	-	-	6,597	100%	6,367	8,000
601.603	CFS P&R - BUS REVENUES	-	-	2,526	100%	5,161	8,500
601.604	CFS P&R - OPEN SWIM	-	-	1,455	100%	334	1,000
601.605	CFS P&R - CLYBSA	-	-	1,880	100%	2,640	2,640
601.606	CFS P&R - CLASSES	-	-	2,655	100%	5,347	5,000
601.607	CFS P&R - BLDG RENTALS	-	-	14,641	100%	5,075	15,000
607.370	PLANNING/ZONING FEES	1,038	4,767	13,800	1229%	1,000	15,000
608.370	PLAN REVIEW FEES	2,005	4,775	2,820	41%	1,055	4,000
609.370	BUILDING PERMITS	31,353	22,397	50,602	61%	51,662	80,000
610.370	ELECTRICAL PERMITS	14,940	15,710	15,925	7%	10,750	18,000
611.370	HEATING PERMITS	8,510	7,500	9,230	8%	6,570	7,500
612.370	PLUMBING PERMITS	4,020	6,460	6,040	50%	5,715	6,500
613.215	ELECTIONS REIMBURSE	12,735	-	7,187	-44%	5,878	6,000

# REVENUES GENERAL FUND (FUND 101) BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – ACCOUNT NUMBER ORDER - CONCLUDED

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
		FY2011	FY2012	FY2013	PERCENT CHANGE	BALANCE AT FEB 28, '14	BALANCE AT JUN 30, '14
615.260	FRANCHISE FEES	132,088	138,814	180,558	37%	60,248	135,000
620.230	TAX/ASSESS. RECORD FEES	725	1,315	1,265	74%	1,000	1,500
628.730	LIBRARY VIDEO RENTALS	2,644	2,437	2,786	5%	2,449	2,250
655.000	COURT CRIMINAL FINES	389,462	380,363	361,731	-7%	213,388	325,000
655.370	BOND FORFEITURES	-	65,775	12,000	100%	-	5,000
656.730	LIBRARY FINES/PENALTIES	3,450	6,395	9,259	168%	5,619	7,500
664.230	INTEREST EARNINGS	9,475	3,059	2,295	-76%	2,975	5,000
664.230	INT EARNINGS - REHAB	-	263	260	100%	105	250
665.000	SPEC. ASSESS. INTEREST	9,109	4,641	-	-100%	-	-
666.285	RENTS - REHAB PROPERTY	-	-	13,931	100%	12,600	18,900
671.000	MISCELLANEOUS	11,010	55,236	139,264	1165%	323	8,000
672.000	SPEC. ASSESS. REVENUE	86,756	86,756	-	-100%	-	-
673.000	SALE OF ASSETS	17,969	1,400	3,303	-82%	1,284	500
673.000	SALE OF ASSETS - REHAB	20,350	79,335	75,807	273%	1,545	1,545
676.000	REIMBURSEMENTS	-	122,733	81,382	100%	5,905	3,450
676.001	COBRA REIMBURSEMENTS	-	7,465	8,829	100%	-	-
676.002	STREET LIGHT REIMBURS.	-	-	-	100%	2,217	-
676.003	INSURANCE REIMBURSE	-	-	49,484	100%	-	-
679.260	INS. PREMIUM REFUND	23,537	55,330	19,804	-16%	19,733	20,000
699.301	TRANSFER IN - D/S FUND	-	-	164,825	100%	-	-
<b>TOTAL REVENUES</b>		<b>\$ 7,867,568</b>	<b>\$ 6,918,767</b>	<b>\$ 5,637,226</b>	<b>-28%</b>	<b>\$ 3,252,588</b>	<b>\$ 4,468,342</b>

REVENUES  
GENERAL FUND (FUND 101)  
BUDGET DETAIL

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
402.000	CURRENT REAL TAXES	\$ 1,776,643	\$ 1,790,863	\$ 14,220	0.80%	\$ 1,832,676	\$ 1,870,873
410.000	CURRENT PERS. TAXES	428,901	446,550	17,649	4.11%	453,695	218,515
420.000	DELQ. PERSONAL TAXES	1,200	4,000	2,800	233.33%	4,000	4,000
437.000	IND. FACILITIES TAX (IFT)	16,886	18,957	2,071	12.26%	26,202	15,833
445.000	INTEREST/PENALTIES	10,000	10,000	-	0.00%	10,000	10,000
445.001	PENALTY-BLIGHT	10,000	1,000	(9,000)	-90.00%	-	-
447.001	TAX ADMIN FEE - SUMMER	93,000	91,585	(1,415)	-1.52%	95,028	85,525
447.002	TAX ADMIN FEE - WINTER	19,000	20,454	1,454	7.65%	21,223	19,100
451.370	BUSINESS LICENSES	32,000	31,680	(320)	-1.00%	32,945	33,400
452.370	CITY CERT. INSPECTION	40,000	39,600	(400)	-1.00%	41,150	41,750
502.230	RET. MEDICARE DRUG SUB.	37,500	30,000	(7,500)	-20.00%	30,000	30,000
539.000	PILOT(MSHDA)	80,500	75,000	(5,500)	-6.83%	75,000	75,000
540.445	MDOT STATE REVENUES	16,000	11,440	(4,560)	-28.50%	11,440	11,440
544.730	LIBRARY STATE AID/FINES	7,263	7,300	37	0.51%	7,450	7,525
574.001	EVIP STATE SHARED REV	215,000	248,100	33,100	15.40%	253,062	253,062
574.002	CONST. STATE SHARED	620,000	636,350	16,350	2.64%	658,622	679,368
600.000	CHARGES FOR SERVICES	261,030	-	(261,030)	-100.00%	-	-
600.101	CFS - PROF. SERVICES	-	139,179	139,179	100.00%	131,653	134,314
600.202	CFS - M/L STREETS	30,000	52,000	22,000	73.33%	52,000	52,000
600.370	CODE ENFORCE - BLIGHT	25,000	24,500	(500)	-2.00%	24,000	24,500
600.690	CFS - PARKS AND REC	32,650	32,650	-	0.00%	31,995	31,835
601.601	CFS P&R - SUMMER CAMP	6,000	18,000	12,000	200.00%	18,500	18,500
601.602	CFS P&R - TRIPS	13,000	9,000	(4,000)	-30.77%	8,000	7,900
601.603	CFS P&R - BUS REVENUE	7,360	8,500	1,140	15.49%	8,500	8,400
601.604	CFS P&R - OPEN SWIM	2,750	900	(1,850)	-67.27%	1,000	1,000
601.604	CFS P&R - CLYBSA	2,640	2,640	-	0.00%	2,585	2,570
601.606	CFS P&R - CLASS REVENUE	5,000	5,000	-	0.00%	5,200	5,300
601.607	CFS P&R - BLDG RENTALS	20,000	15,000	(5,000)	-25.00%	14,700	14,625
607.370	PLANNING/ZONING FEES	15,000	14,700	(300)	-2.00%	14,400	14,325
608.370	PLAN REVIEW FEES	4,000	3,900	(100)	-2.50%	3,850	3,825
609.370	BUILDING PERMITS	80,000	35,000	(45,000)	-56.25%	34,300	34,800
610.370	ELECTRICAL PERMITS	18,000	17,000	(1,000)	-5.56%	16,660	16,900
611.370	HEATING PERMITS	7,500	7,000	(500)	-6.67%	6,860	6,960
612.370	PLUMBING PERMITS	6,500	6,000	(500)	-7.69%	5,880	5,960
613.215	ELECTIONS REIMBURSE	7,500	6,000	(1,500)	-20.00%	6,000	6,000
615.260	FRANCHISE FEES	135,000	136,000	1,000	0.74%	136,000	136,000
620.230	TAX/ASSESS. RECORD FEES	750	1,500	750	100.00%	1,500	1,500
628.730	LIBRARY VIDEO RENTALS	2,250	2,300	50	2.22%	2,250	2,230

**REVENUES  
GENERAL FUND (FUND 101)  
BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL - CONCLUDED

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
655.000	COURT CRIMINAL FINES	275,000	350,000	75,000	27.27%	357,000	364,100
655.370	BOND FORFEITURES	10,000	5,000	(5,000)	-50.00%	2,500	2,500
656.730	LIBRARY FINES/PENALTIES	7,500	8,000	500	6.67%	7,775	7,500
664.230	INTEREST EARNINGS	3,000	4,500	1,500	50.00%	5,175	5,175
664.230	INT EARNINGS - REHAB	250	200	(50)	-20.00%	250	300
666.285	RENTS - REHAB PROP.	18,900	18,900	-	0.00%	18,900	18,900
671.000	MISCELLANEOUS	55,421	500	(54,921)	-99.10%	500	500
673.000	ESA SPECIAL ASSESS.	-	-	-	0.00%	-	161,000
673.000	SALE OF ASSETS	458	500	42	9.17%	500	500
676.000	REIMBURSEMENTS	335	-	(335)	-100.00%	-	-
676.002	STREET LIGHT REIMBURS.	-	2,957	2,957	100.00%	2,957	2,957
679.260	INS. PREMIUM REFUND	20,000	-	(20,000)	-100.00%	-	-
<b>TOTAL REVENUES</b>		<b>\$ 4,476,687</b>	<b>\$ 4,390,205</b>	<b>\$ (86,482)</b>	<b>-1.93%</b>	<b>\$ 4,473,883</b>	<b>\$ 4,448,267</b>

# REVENUES GENERAL FUND (FUND 101) BUDGET DETAIL

## ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
402.000	CURRENT REAL TAXES	Real property tax collections for the City's General Operating Millage (14.6630 mills). Represents 80.04% of General Operating Millage collections.	<b>\$ 1,790,863</b>
410.000	CURRENT PERS. TAXES	Personal property tax collections for the City's General Operating Millage (14.6630 mills). Represents 19.96% of General Operating Millage collections.	<b>446,550</b>
420.000	DELQ. PERSONAL TAXES	Previous years' delinquent personal property tax collections made on behalf of the City by Macomb County and then forwarded to the City.	<b>4,000</b>
437.000	IND. FACILITIES TAX (IFT)	A special state-wide program for certain industrial/manufacturing businesses where only 50% of each millage is levied on the participating business.	<b>18,957</b>
445.000	INTEREST/PENALTIES	Interest and penalty paid on delinquent summer tax bills. Summer tax bills are sent on July 1 and due on August 31 of each tax season.	<b>10,000</b>
445.001	PENALTY - DELQ. BLIGHT	10% penalty on blight invoices transferred to tax bills	<b>1,000</b>
447.001	TAX ADMIN FEE - SUMMER	As allowed by law, a 1% fee assessed by the City on all tax millages collected. Currently, the sum of both season's admin fees does not cover allocated wages and benefits for personnel who collect and administer the tax roll.	<b>91,585</b>
447.002	TAX ADMIN FEE - WINTER	See above.	<b>20,454</b>
451.370	BUSINESS LICENSES	Annual business license registration	<b>31,680</b>
452.370	CITY CERT. INSPECTION	City Certification revenue. \$50 from each cert is paid out to the City's Electrical inspector as a part of their contract with the City.	<b>39,600</b>
502.230	RET. MEDICARE DRUG SUB.	Federal grant program which subsidizes the City's cost of providing prescription drug coverage to Medicare eligible retirees.	<b>30,000</b>
539.000	PILOT(MSHDA)	Annual MSHDA Fees collected from two MSHDA properties within the City. The amounts collected are distributed to all tax authorities based upon an allocation of total mills levied. For Center Line, this is approximately 38% of the fees annually.	<b>75,000</b>
540.445	MDOT STATE REVENUES	State Trunk line revenues received from the Michigan Department of Transportation for mowing, snow removal and other routine upkeep of the I-696 service drive.	<b>11,440</b>
544.730	LIBRARY STATE AID/FINES	Library State Aid and Penal Fines	<b>7,300</b>
574.001	EVIP STATE SHARED REV	Michigan's Economic Vitality Incentive Program, which replaced the Statutory portion of State Shared Revenue in FY2012. The program comprises of three stages of compliance/transparency reporting. Funds are received in exchange for completing these tasks by the deadlines given.	<b>248,100</b>
574.002	CONST. STATE SHARED	Michigan's Constitutional State Shared Revenue program, which is based on state constitutionally required allocations of State Sales Tax revenues to the City.	<b>636,350</b>
600.101	CFS - PROF. SERVICES	Administrative service fees collected by the General Fund in exchange for the use of City personnel in the Major and Local Street Fund, and Water and Sewer Fund.	<b>\$ 139,179</b>
600.202	CFS - M/L STREETS	Equipment rental of DPW and other department equipment for use in Major and Local Street activities.	<b>52,000</b>
600.370	CODE ENFORCE - BLIGHT	Blight enforcement charges and fines	<b>24,500</b>
600.690	CFS - PARKS AND REC	Miscellaneous charges for services generated by the Parks and Recreation department not otherwise classified in the categories below.	<b>32,650</b>
601.601	CFS P&R - SUMMER CAMP	Parks and Recreation's annual Summer Day Camp Program	<b>18,000</b>
601.602	CFS P&R - TRIPS	Parks and Recreation's charges for various trips it sponsors	<b>9,000</b>
601.603	CFS P&R - BUS REVENUE	SMART bus reimbursement of transportation costs incurred by Parks and Recreation.	<b>8,500</b>
601.604	CFS P&R - OPEN SWIM	Revenues collected from residents at community open swim events	<b>900</b>

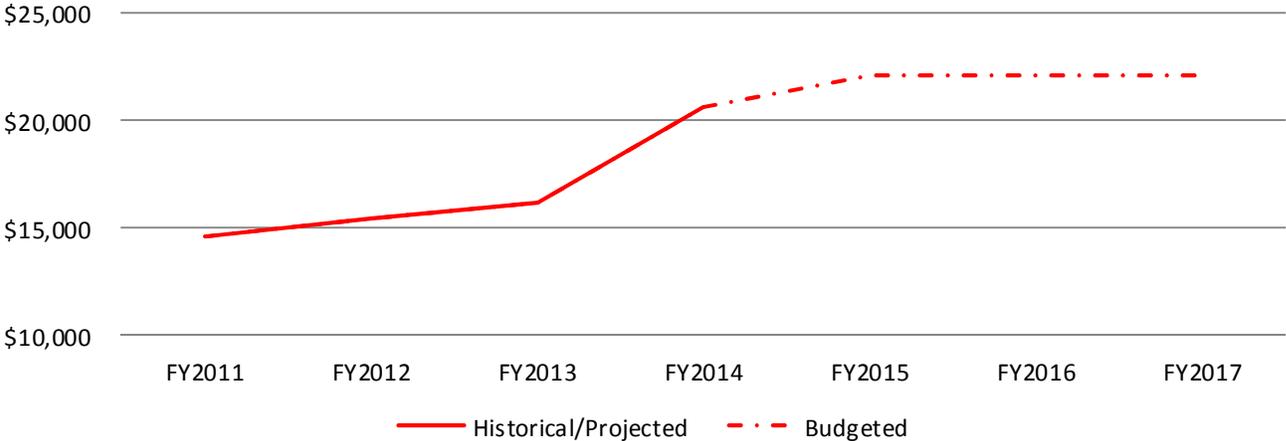
# REVENUES GENERAL FUND (FUND 101) BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED

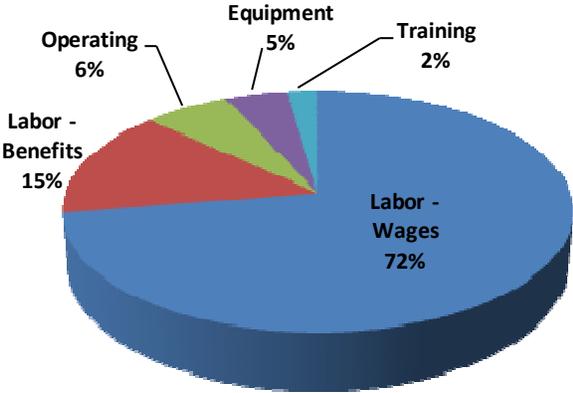
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
601.605	CFS P&R - CLYBSA	Revenues collected from the Center Line Youth Baseball and Softball Association (CLYBSA) for the organization's use of the City's baseball fields.	2,640
601.606	CFS P&R - DANCE CLASSES	Revenues collected from participants in the Department's Zumba and regular dance classes.	5,000
601.607	CFS P&R - BLDG RENTALS	Park pavilion and Parks and Rec building rentals	15,000
607.370	PLANNING/ZONING FEES	Fees derived from planning and zoning meetings.	14,700
608.370	PLAN REVIEW FEES	Fees charged by the City for in-house revenues of building plans.	3,900
609.370	BUILDING PERMITS	All building, fence, and sign permits. Significantly higher in fiscal year 2014 because of significant building activity along Van Dyke either formally planned or otherwise known/estimated.	35,000
610.370	ELECTRICAL PERMITS	Electrical permit fees. 75% of these fees are paid to the Electrical inspector.	17,000
611.370	HEATING PERMITS	All heating and air conditioning (HVAC) permit issuances.	7,000
612.370	PLUMBING PERMITS	All plumbing permit issuances.	6,000
613.215	ELECTIONS REIMBURSE	Reimbursement of election costs paid to the City from Macomb County.	6,000
615.260	FRANCHISE FEES	Fees paid to the City by all cable providers in the City (three currently) based on percentage of resident usage.	136,000
620.230	TAX/ASSESS. RECORD FEES	Fees charged to mortgage and title companies for tax and assessing roll exports.	1,500
628.730	LIBRARY VIDEO RENTALS	Fees charged by the library for rentals of DVD's	2,300
655.000	COURT CRIMINAL FINES	Fines and penalties collected for the City on behalf of the 37th District Court	350,000
655.370	BOND FORFEITURES	Building and other performance bonds which have expired and will not be refunded back to the contractor.	5,000
656.730	LIBRARY FINES/PENALTIES	Locally generated library fines; charged per the schedule of City Fees and Charges for Services.	8,000
664.230	INTEREST EARNINGS (INCL. REHAB)	Bank interest earned. Allocated across all funds annually based upon pooled cash holdings in each fund at fiscal year end.	4,700
666.285	RENTS - REHAB PROP.	Rents charged to residents renting rehabilitation properties. The City currently has two rental agreements in place, both for one year terms. The two agreements combined generate \$1,575 per month.	18,900
671.000	MISCELLANEOUS		500
673.000	SALE OF ASSETS	Sales of old city office equipment through online auctioning	500
676.002	STREET LIGHT REIMBURS.	Reimbursements that certain businesses pay the City for their portion of street lighting expenditures.	2,957
<b>TOTAL REVENUES</b>			<b>\$ 4,390,205</b>

LEGISLATIVE (CITY COUNCIL)  
GENERAL FUND – DEPT. 101  
DEPARTMENT DASHBOARD

**Department Expenses, Historical and Budgeted - FY2011 - FY2017**



**Expenses by Type, 2015 Budget**



***DEPARTMENT AT A GLANCE***

TOP THREE EXPENSES - APPROVED FY2015 BUDGET

101-101-703.000	Salaries	\$ 16,000
101-101-722.000	Pension Payments	1,950
101-101-853.000	Telephones	1,400

BUDGET AT LEVEL OF COUNCIL APPROVAL

2015 Budget	\$ 22,110
2016 Budget	22,110
2017 Budget	22,110

LEGISLATIVE (CITY COUNCIL)  
GENERAL FUND – DEPT. 101  
BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
703.000	SALARIES	\$ 12,975	\$ 13,188	\$ 13,407	3%	\$ 6,915	\$ 14,000
715.000	SOCIAL SECURITY	993	1,009	1,026	3%	529	1,071
722.000	PENSION PAYMENTS	613	1,066	937	53%	524	850
724.000	WORKER'S COMP	20	17	20	0%	28	31
728.000	OFFICE SUPPLIES	-	46	97	100%	-	-
863.000	TRAINING	-	105	711	100%	52	52
970.000	CAPITAL OUTLAY	-	-	-	100%	2,005	4,645
<b>TOTAL, DEPT. 101</b>		<b>\$ 14,601</b>	<b>\$ 15,431</b>	<b>\$ 16,198</b>	<b>11%</b>	<b>\$ 10,053</b>	<b>\$ 20,649</b>

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT YEAR BUDGET	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
703.000	SALARIES	\$ 16,000	\$ 16,000	\$ -	0%	\$ 16,000	\$ 16,000
715.000	SOCIAL SECURITY	1,225	1,225	-	0%	1,225	1,225
722.000	PENSION PAYMENTS	850	1,950	1,100	129%	1,950	1,950
724.000	WORKER'S COMP	25	35	10	40%	35	35
853.000	TELEPHONES	-	1,400	1,400	0%	1,400	1,400
863.000	TRAINING	500	500	-	100%	500	500
970.000	CAPITAL OUTLAY	4,645	1,000	(3,645)	100%	1,000	1,000
<b>TOTAL, DEPT. 101</b>		<b>\$ 23,245</b>	<b>\$ 22,110</b>	<b>\$ (1,135)</b>	<b>-5%</b>	<b>\$ 22,110</b>	<b>\$ 22,110</b>

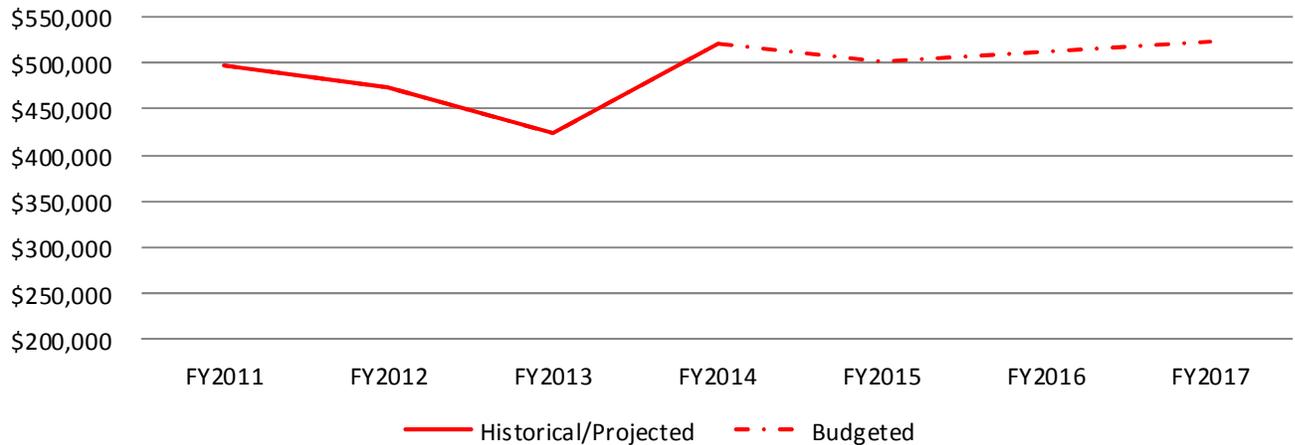
# LEGISLATIVE (CITY COUNCIL) GENERAL FUND – DEPT. 101 BUDGET DETAIL

## ACCOUNT LEVEL – ADDITIONAL INFORMATION

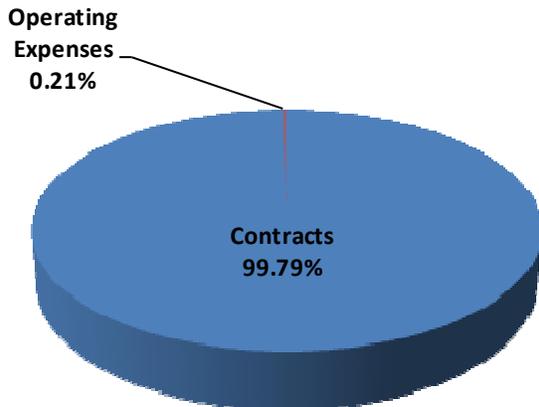
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
703.000	SALARIES	Salaries for Mayor and Council	
		Mayor (1 position @ \$120 per meeting)	# Meetings    Subtotal    \$    16,000
		Council (4 positions @ \$105 per meeting)	28    \$    3,360
		Contingency for special meetings	28    11,760
			880
			16,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded	1,225
722.000	PENSION PAYMENTS	Defined Benefit Plan - Employer contribution based on % of payroll	1,950
		1.0 Active Employee	
724.000	WORKER'S COMP	Based on percentage of payroll, rounded	35
853.000	TELEPHONES	Charges incurred for Council iPad data plan	1,400
863.000	TRAINING	Various trainings offered for elected officials from organizations such as the Michigan Municipal League	500
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with a useful life of greater than one year	1,000
<b>TOTAL, DEPT. 101</b>			<b>\$    22,110</b>

# 37<sup>TH</sup> DISTRICT COURT GENERAL FUND – DEPT. 130 DEPARTMENT DASHBOARD

## Department Expenses, Historical and Budgeted - FY2011 - FY2017



### Expenses by Type, 2015 Budget



### ***DEPARTMENT AT A GLANCE***

#### TOP THREE EXPENSES - APPROVED FY2015 BUDGET

101-130-950.000	Shared Costs	\$ 500,000
101-130-853.000	Telephones	840
101-130-728.000	Office Supplies	200

#### BUDGET AT LEVEL OF COUNCIL APPROVAL

2014 Budget	\$ 501,040
2016 Budget	513,150
2017 Budget	523,350

The City of Center Line shares the 37<sup>th</sup> District Court with the City of Warren. Per contractual agreement, the cities share court costs based on the percentage of caseload that each city puts through the court. Unfortunately, the percentage of cost-sharing is not determined by the Court until after the fiscal year ends. In order to avoid potential violations of the Michigan Uniform Budgeting and Accounting Act, the City of Center Line budgets for what it views as the maximum potential exposure to expenditure fluctuation each fiscal year.

37<sup>TH</sup> DISTRICT COURT  
GENERAL FUND – DEPT. 130  
BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
719.000	ACTIVE EE HEALTH INS.	\$ 1,337	\$ 247	\$ -	-100%	\$ -	\$ -
719.500	ACTIVE EE PRESCRIPTION INS.	7,211	-	-	-100%	-	-
720.000	ACTIVE EE LIFE/LTD INS.	11	-	-	-100%	-	-
728.000	OFFICE SUPPLIES	5,095	204	326	-94%	62	200
826.000	LEGAL FEES	26,064	1,412	-	-100%	-	-
853.000	TELEPHONES	12,230	3,326	2,931	-76%	508	850
933.000	EQUIPMENT MAINTENANCE	3,859	5	-	-100%	-	-
950.000	SHARED COSTS	439,625	469,064	421,720	-4%	231,938	520,000
952.000	VISITING JUDGES	1,755	-	-	-100%	-	-
957.000	BOOK PURCHASES	524	-	-	-100%	-	-
<b>TOTAL, DEPT. 130</b>		<b>\$ 497,711</b>	<b>\$ 474,258</b>	<b>\$ 424,977</b>	<b>-15%</b>	<b>\$ 232,508</b>	<b>\$ 521,050</b>

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
728.000	OFFICE SUPPLIES	\$ 200	\$ 200	\$ -	0.00%	\$ 200	\$ 200
853.000	TELEPHONES	850	840	(10)	-1.18%	850	850
950.000	SHARED COSTS	435,000	500,000	65,000	14.94%	512,100	522,300
<b>TOTAL, DEPT. 130</b>		<b>\$ 436,050</b>	<b>\$ 501,040</b>	<b>\$ 64,990</b>	<b>14.90%</b>	<b>\$ 513,150</b>	<b>\$ 523,350</b>

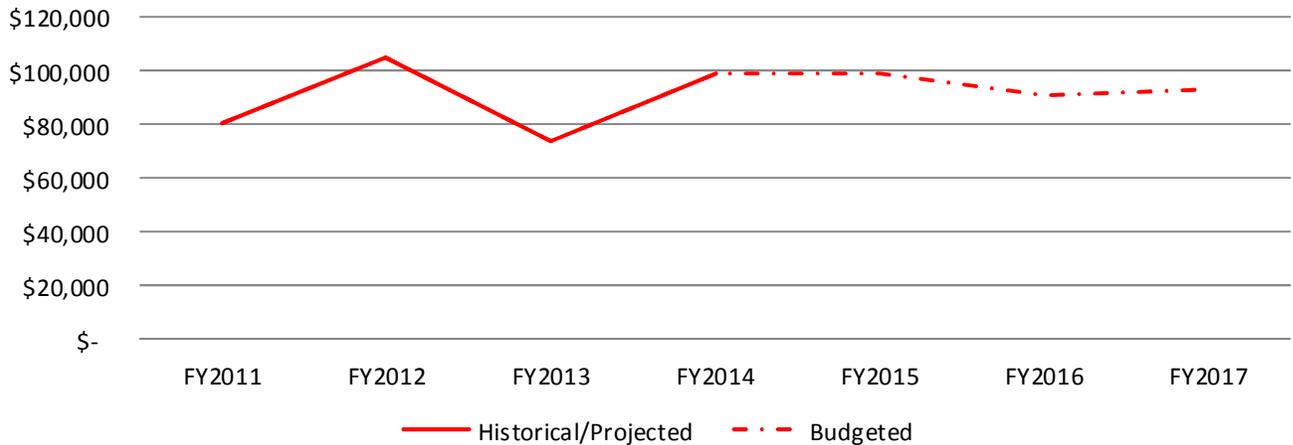
37<sup>TH</sup> DISTRICT COURT  
 GENERAL FUND – DEPT. 130  
 BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

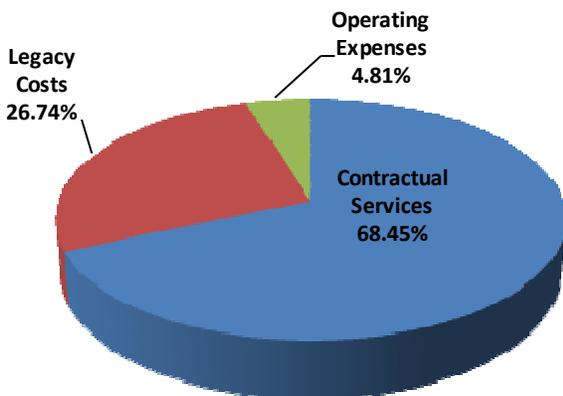
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
728.000	OFFICE SUPPLIES	City postage used by Court Personnel	\$ 200
853.000	TELEPHONES	Allocation of City-wide phone system expenses to Court (based on # of lines)	840
950.000	SHARED COSTS	Contract agreement with Court and City of Warren; based on court-wide % of revenues allocated to Center Line.	500,000
<b>TOTAL, DEPT. 130</b>			<b>\$ 501,040</b>

# ASSESSOR'S OFFICE GENERAL FUND – DEPT. 202 DEPARTMENT DASHBOARD

## Department Expenses, Historical and Budgeted - FY2011 - FY2017



### Expenses by Type, 2015 Budget



### ***DEPARTMENT AT A GLANCE***

#### TOP THREE EXPENSES - APPROVED FY2015 BUDGET

101-202-710.000	Contractual Serv.	\$	56,625
101-202-719.001	Retiree Health Care		19,368
101-202-710.001	Contr. Serv. - APEX		11,250

#### BUDGET AT LEVEL OF COUNCIL APPROVAL

2015 Budget	\$	99,156
2016 Budget		91,060
2017 Budget		93,121

### MISSION STATEMENT

The mission of the Assessor's Department is to uphold a commitment to the improvement of the property tax system, to be accountable to the public, and to be dedicated to maintaining the public trust.

### SIGNIFICANT CHANGES

Beginning in June 2013, the City partnered with a third party company for assessment services. The company provides all assessment services, including day-to-day assessment roll maintenance as well as administration of the Board of Review and all official notices required by state law, such as Assessment Change Notices. Additionally, the company is modernizing and updating the City's assessment records using APEX software to convert paper property sketch records to a digital format. Excluding the cost of the APEX project, assessment services in current and future budgeted years are slightly lower than historical expense levels.

**ASSESSOR'S OFFICE  
GENERAL FUND – DEPT. 202  
BUDGET DETAIL**

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
703.000	FEES - COMMISSIONS	\$ 825	\$ 739	\$ 880	7%	\$ 100	\$ 1,125
706.000	SALARIES	35,993	37,355	32,712	-9%	-	-
710.000	CONT. SERVICES - ASSESSING	-	-	4,583	100%	32,083	55,125
710.001	CONT. SERVICES - APEX	-	-	3,750	100%	11,250	15,000
715.000	SOCIAL SECURITY	2,743	2,872	2,587	-6%	8	87
719.000	ACTIVE EE HEALTH INS.	13,456	14,961	16,657	24%	-	-
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	11,634	19,000
719.500	ACTIVE EE PRESCR. INS.	950	2,901	1,530	61%	-	-
719.501	RETIREE PRESC. INS.	-	-	-	0%	3,734	6,300
720.000	ACTIVE EE LIFE/LTD INS.	67	62	67	0%	-	-
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	50	85
724.000	WORKER'S COMPENSATION	88	93	240	173%	-	-
728.000	OFFICE SUPPLIES	1,129	1,261	2,070	83%	1,622	2,000
729.000	LEGAL PUBLICATIONS	-	-	187	0%	-	290
808.000	PROFESSIONAL SERVICES	4,688	6,739	7,713	100%	-	-
853.000	TELEPHONES	-	-	51	0%	85	150
861.000	MILEAGE	117	424	83	-29%	-	-
862.000	MEMBERSHIPS	200	292	465	133%	-	-
864.000	CONFERENCES/WORKSHOPS	189	114	110	-42%	-	-
961.000	MTT/BOR (TAX) REFUNDS	20,224	36,743	-	-100%	-	-
962.000	MISCELLANEOUS	-	73	51	100%	-	-
<b>TOTAL, DEPT. 202</b>		<b>\$ 80,669</b>	<b>\$ 104,629</b>	<b>\$ 73,736</b>	<b>-9%</b>	<b>\$ 60,566</b>	<b>\$ 99,162</b>

**ASSESSOR'S OFFICE  
GENERAL FUND – DEPT. 202  
BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
703.000	FEES - COMMISSIONS	\$ 780	\$ 1,170	\$ 390	50.00%	\$ 1,170	\$ 1,170
710.000	CONTRACTUAL SERVICES	55,125	56,625	1,500	2.72%	58,000	58,000
710.001	CONT. SERVICES - APEX	15,000	11,250	(3,750)	-25.00%	-	-
715.000	SOCIAL SECURITY	60	90	30	50.00%	90	90
719.001	RETIREE HEALTH INS.	19,000	19,368	368	1.94%	20,724	22,176
719.501	RETIREE PRESC. INS.	6,300	7,080	780	12.38%	7,572	8,100
720.001	RETIREE LIFE/LTD INS.	85	68	(17)	-20.00%	69	70
728.000	OFFICE SUPPLIES	500	350	(150)	-30.00%	375	375
729.000	LEGAL PUBLICATIONS	-	200	200	100.00%	250	250
808.000	PROFESSIONAL SERVICES	-	2,250	2,250	100.00%	2,300	2,325
853.000	TELEPHONES	150	155	5	3.33%	160	165
970.000	CAPITAL OUTLAY	-	550	550	100.00%	350	400
<b>TOTAL, DEPT. 202</b>		<b>\$ 97,000</b>	<b>\$ 99,156</b>	<b>\$ 2,156</b>	<b>2.22%</b>	<b>\$ 91,060</b>	<b>\$ 93,121</b>

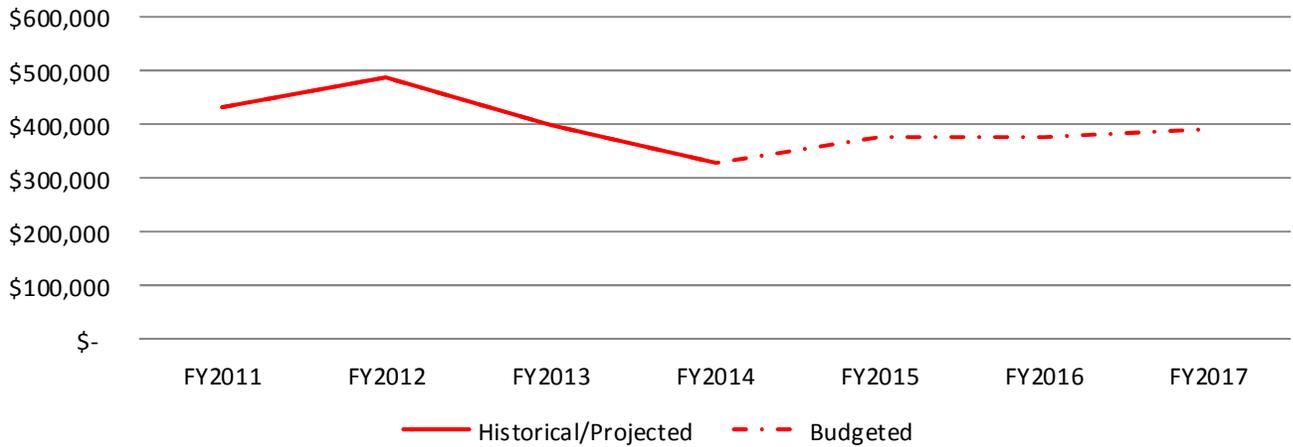
**ASSESSOR'S OFFICE  
GENERAL FUND – DEPT. 202  
BUDGET DETAIL**

**ACCOUNT LEVEL – ADDITIONAL INFORMATION**

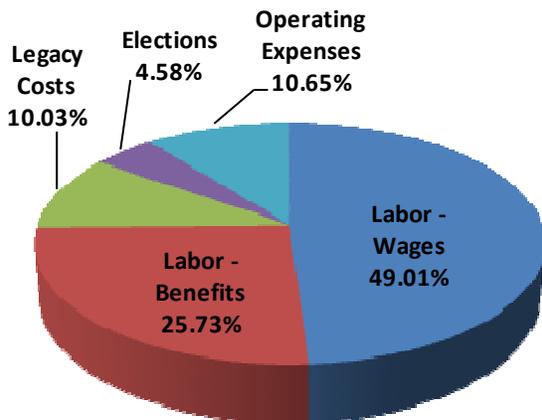
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
703.000	FEEES - COMMISSIONS	Board of Review	<b>\$ 1,170</b>
		3 Members x 2 days @ \$110/day	\$ 660
		3 Members x 1 hour x 4 days @ \$20/hr	240
		Contingency for extra meetings/hours	270
		<u>1,170</u>	
710.000	CONTRACTUAL SERV.	Contractual payments to the City's third party assessing company	<b>56,625</b>
710.001	CONTR. SERV. - APEX	Additional contractual work by third party assessing company which entails converting all property sketches into a digital format over the next two fiscal years.	<b>11,250</b>
715.000	SOCIAL SECURITY	7.65% of wages, rounded	<b>90</b>
719.001	RETIREE HEALTH INS.	Actively covered: 1 Retiree	<b>19,368</b>
719.501	RETIREE PRESC. INS.	Actively covered: 1 Retiree	<b>7,080</b>
720.001	RETIREE LIFE/LTD INS.	Actively covered: 1 Retiree	<b>68</b>
728.000	OFFICE SUPPLIES	General supplies such as toner and printer paper	<b>350</b>
729.000	LEGAL PUBLICATIONS	Legal notices published in local papers as required by state law	<b>200</b>
808.000	PROF. SERVICES	Required preparation and mailings of notices which have been outsourced to external companies.	<b>2,250</b>
		Assessment Change Notices \$ 1,600	
		Personal Property Notices 300	
		Printing of Land Maps <u>350</u>	
		2,250	
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	<b>155</b>
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with a useful life of greater than one year	<b>550</b>
<b>TOTAL, DEPT. 202</b>			<b>\$ 99,156</b>

# CITY MANAGER / CLERK'S OFFICE GENERAL FUND – DEPT. 215 DEPARTMENT DASHBOARD

## Department Expenses, Historical and Budgeted - FY2011 - FY2017



### Expenses by Type, 2015 Budget



### ***DEPARTMENT AT A GLANCE***

#### TOP THREE EXPENSES - APPROVED FY2015 BUDGET

101-215-706.000	Salaries	\$ 166,221
101-215-722.000	Pension Payments	49,851
101-215-719.501	Retiree Prescr. Ins.	21,240

#### BUDGET AT LEVEL OF COUNCIL APPROVAL

2015 Budget	\$ 375,910
2016 Budget	375,877
2017 Budget	390,956

### MISSION STATEMENT

The City Manager/Clerk's Office mission is to carry out the directions and goals of the Mayor and Council while ensuring that the operations of the City of Center Line are conducted in the most efficient manner as possible to provide the City's residents with the best possible service at the least possible cost.

CITY MANAGER / CLERK'S OFFICE  
GENERAL FUND – DEPT. 215  
BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
706.000	SALARIES	\$ 161,196	\$ 174,149	\$ 187,022	16%	\$ 104,621	\$ 160,000
707.000	PART TIME	3,605	-	5,657	57%	8,581	13,000
715.000	SOCIAL SECURITY	12,863	13,997	15,122	18%	9,195	13,300
716.000	OPTICAL	247	298	417	69%	267	375
718.000	DENTAL	3,587	4,085	4,226	18%	2,510	3,400
719.000	ACTIVE EE HEALTH INS.	26,935	32,464	29,618	10%	10,584	14,740
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	14,181	14,000
719.500	ACTIVE EE PRESCR. INS.	17,209	62,520	46,638	171%	3,385	5,600
719.501	RETIREE PRESCR. INS.	-	-	-	0%	15,309	24,000
720.000	ACTIVE EE LIFE/LTD INS.	628	959	1,330	112%	961	1,350
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	182	300
722.000	PENSION PAYMENTS	4,479	15,509	20,959	368%	11,870	22,000
724.000	WORKER'S COMPENSATION	380	444	246	-35%	337	360
728.000	OFFICE SUPPLIES	5,845	6,317	5,789	-1%	1,991	4,000
729.000	LEGAL PUBLICATIONS	5,504	1,943	2,840	-48%	1,043	2,000
808.000	PROFESSIONAL SERVICES	5,590	7,650	4,928	-12%	1,578	4,000
826.000	LEGAL FEES	109,853	114,947	-	-100%	-	-
853.000	TELEPHONES	8,688	11,090	12,007	38%	450	1,000
861.000	MILEAGE	320	372	670	109%	378	600
862.000	MEMBERSHIPS	110	685	1,290	1073%	899	1,000
863.000	TRAINING	397	418	868	119%	170	2,000
865.000	PERSONNEL EXAMINATIONS	5,044	5,920	8,377	66%	3,329	5,000
880.000	COMMUNITY PROMOTION	-	607	266	100%	32	1,000
885.000	COMMUNITY REVITAL.	46,006	7,661	-	-100%	-	-
890.000	ELECTIONS	13,868	20,023	19,798	43%	7,035	11,000
895.000	PLANNING AND ZONING	90	2,624	19,830	21933%	577	25,000
933.000	EQUIPMENT MAINTENANCE	-	1,852	-	0%	-	-
962.000	MISCELLANEOUS	290	1,316	221	-24%	48	500
970.000	CAPITAL OUTLAY	-	-	10,909	100%	90	1,000
<b>TOTAL, DEPT. 215</b>		<b>\$ 432,734</b>	<b>\$ 487,850</b>	<b>\$ 399,028</b>	<b>-8%</b>	<b>\$ 199,603</b>	<b>\$ 330,525</b>

CITY MANAGER / CLERK'S OFFICE  
GENERAL FUND – DEPT. 215  
BUDGET DETAIL

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
706.000	SALARIES	\$ 160,000	\$ 166,221	\$ 6,221	3.89%	\$ 166,221	\$ 170,196
707.000	PART TIME	13,000	15,548	2,548	19.60%	27,300	27,300
715.000	SOCIAL SECURITY	13,500	13,905	405	3.00%	14,804	15,108
716.000	OPTICAL	225	465	240	106.67%	467	473
718.000	DENTAL	3,350	5,458	2,108	62.93%	5,484	5,540
719.000	ACTIVE EE HEALTH INS.	13,000	18,769	5,769	44.38%	20,270	21,283
719.001	RETIREE HC INS.	21,500	15,744	(5,756)	-26.77%	16,224	16,752
719.500	ACTIVE EE PRESCR. INS.	2,500	4,104	1,604	64.16%	4,433	5,353
719.501	RETIREE PRESCR. INS.	26,000	21,240	(4,760)	-18.31%	22,716	23,772
720.000	ACTIVE EE LIFE/LTD INS.	1,450	2,515	1,065	73.45%	2,565	2,617
720.001	RETIREE LIFE/LTD INS.	375	235	(140)	-37.33%	240	243
722.000	PENSION PAYMENTS	24,000	49,851	25,851	107.71%	50,848	51,864
722.500	DC PENSION PAYMENTS	-	5,000	5,000	100.00%	5,000	5,000
724.000	WORKER'S COMP.	350	355	5	1.43%	355	355
728.000	OFFICE SUPPLIES	6,000	5,000	(1,000)	-16.67%	5,025	5,100
729.000	LEGAL PUBLICATIONS	2,000	2,000	-	0.00%	2,025	2,100
808.000	PROFESSIONAL SERVICES	4,000	12,000	8,000	200.00%	3,000	3,000
853.000	TELEPHONES	1,410	900	(510)	-36.17%	1,000	1,000
861.000	MILEAGE	400	700	300	75.00%	700	700
862.000	MEMBERSHIPS	1,000	1,800	800	80.00%	1,600	1,600
863.000	TRAINING	2,000	3,500	1,500	75.00%	2,000	2,000
865.000	PERSONNEL EXAMS	5,000	5,100	100	2.00%	5,100	5,100
880.000	COMMUNITY PROMOTION	2,000	2,000	-	0.00%	2,000	2,000
890.000	ELECTIONS	18,200	17,000	(1,200)	-6.59%	10,000	16,000
895.000	PLANNING AND ZONING	25,000	5,000	(20,000)	-80.00%	5,000	5,000
962.000	MISCELLANEOUS	500	500	-	0.00%	500	500
970.000	CAPITAL OUTLAY	1,000	1,000	-	0.00%	1,000	1,000
<b>TOTAL, DEPT. 215</b>		<b>\$ 347,760</b>	<b>\$ 375,910</b>	<b>\$ 28,150</b>	<b>8.09%</b>	<b>\$ 375,877</b>	<b>\$ 390,956</b>

**CITY MANAGER / CLERK'S OFFICE  
GENERAL FUND – DEPT. 215  
BUDGET DETAIL**

**ACCOUNT LEVEL – ADDITIONAL INFORMATION**

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
706.000	SALARIES	<u>Position</u>	<b>\$ 166,221</b>
		<u>FTE</u>	
		City Manager	\$ 80,025
		Exec. Secretary	30,784
		Secretary V	55,412
		<u>3.30</u>	<u>166,221</u>
707.000	PART TIME	Part-Time Assistant Annual Hours - 780	\$ 11,700
		Student Assistant Annual Hours - 520	3,848
			<u>15,548</u>
715.000	SOCIAL SECURITY	7.65% of wages, rounded	<b>13,905</b>
716.000	OPTICAL	Actively covered: 3.3 Active Employees	<b>465</b>
718.000	DENTAL	Actively covered: 3.3 Active Employees	<b>5,458</b>
719.000	ACTIVE EE HEALTH INS.	Actively covered: 20% employee contribution in FY2015 2.3 Active Employee	<b>18,769</b>
719.001	RETIREE HEALTH INS.	Actively covered: 3 Retirees 2 Retirees w/ Insurance Opt-Out	<b>15,744</b>
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active 20% employee contribution in FY2015 Medical above	<b>4,104</b>
719.501	RETIREE PRESC. INS.	Actively covered: 3 Retirees	<b>21,240</b>
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 3.3 Active Employees	<b>2,515</b>
720.001	RETIREE LIFE/LTD INS.	Actively covered: 4 Retirees	<b>235</b>
722.000	PENSION PAYMENTS	Defined Benefit Plan - Employer contribution based on % of payroll 2.3 Active Employees	<b>49,851</b>
722.500	DC PENSION PAYMENTS	Defined Contribution Plan - Employer contribution is \$5,000 annually based upon appointment letter of City Manager/Clerk.	<b>5,000</b>
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	<b>355</b>
728.000	OFFICE SUPPLIES	General office supplies, such as paper and printer toner	<b>5,000</b>
729.000	LEGAL PUBLICATIONS	Various public notices filed with local papers in accordance with State law	<b>2,000</b>
808.000	PROF. SERVICES	Businesses providing City services on behalf of the City Services provided via this account include language interpretation services, EVIP state grant reporting and compliance, and anticipated actuarial services required for upcoming union negotiations with POAM and COAM.	<b>12,000</b>
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	<b>900</b>
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	<b>700</b>
862.000	MEMBERSHIPS	ICMA	\$ 650
		Michigan Association of Municipal Clerks	150
		Other various dues and subscriptions	1,000
			<u>1,800</u>

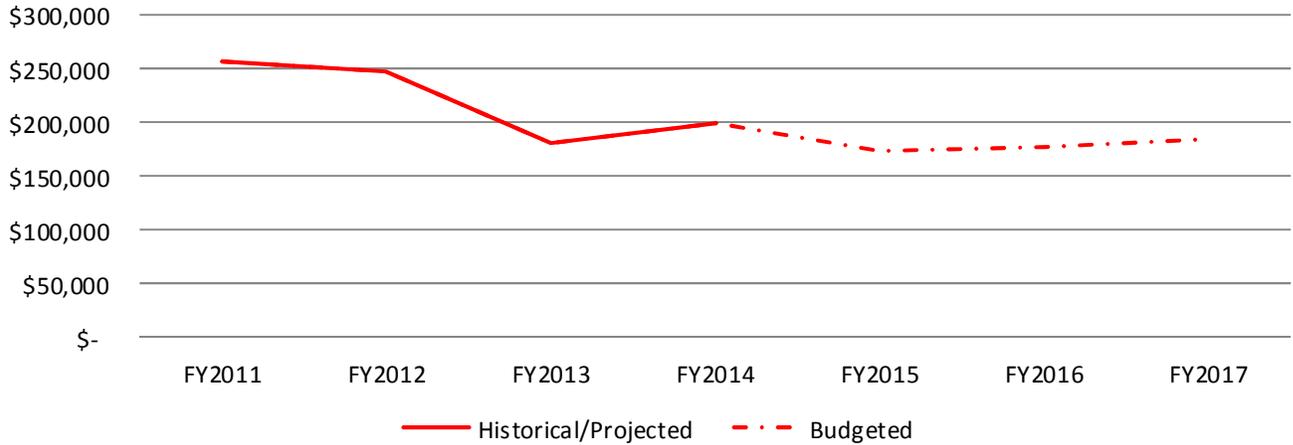
**CITY MANAGER / CLERK'S OFFICE  
GENERAL FUND – DEPT. 215  
BUDGET DETAIL**

**ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED**

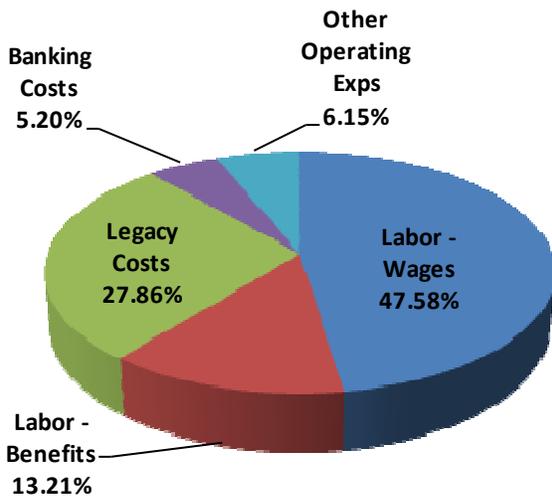
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
863.000	TRAINING	Various conferences and training seminars. Includes lodging and food for overnight Clerk's training.	\$ 3,500
865.000	PERSONNEL EXAMS	Pre-employment, promotion, and physical exams for all City departments	5,100
880.000	COMMUNITY PROMO.	Various community promotion activities and public relations	2,000
890.000	ELECTIONS	Three elections (August, November, and May) each fiscal year. Higher anticipated expenses in FY2015 because of Governor and national mid-term elections (August primaries and November election).	17,000
895.000	PLANNING & ZONING	Planning & Zoning Commission, Board of Appeals, and Planning Consultants retainer	5,000
962.000	MISCELLANEOUS		500
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with useful life greater than one year	1,000
<b>TOTAL, DEPT. 215</b>			<b>\$ 375,910</b>

# CITY TREASURER'S OFFICE GENERAL FUND – DEPT. 230 DEPARTMENT DASHBOARD

## Department Expenses, Historical and Budgeted - FY2011 - FY2017



### Expenses by Type, 2015 Budget



### ***DEPARTMENT AT A GLANCE***

#### TOP THREE EXPENSES - APPROVED FY2015 BUDGET

101-230-706.000	Salaries	\$ 82,386
101-230-719.501	Retiree Prescr. Ins.	28,320
101-230-719.001	Retiree Health Ins.	19,752

#### BUDGET AT LEVEL OF COUNCIL APPROVAL

2015 Budget	\$ 173,165
2016 Budget	176,588
2017 Budget	184,375

#### MISSION STATEMENT

To administer, collect, and disburse all Federal, State, and Local mandated receipts and distributions in full compliance with the law and with the highest level of fidelity and integrity while also serving the City as its chief financial advisor on all City budgeting and external reporting processes.

CITY TREASURER'S OFFICE  
GENERAL FUND – DEPT. 230  
BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
706.000	SALARIES	\$ 104,229	\$ 106,783	\$ 81,657	-22%	\$ 52,067	\$ 80,614
707.000	PART TIME	-	-	-	0%	728	1,040
715.000	SOCIAL SECURITY	8,150	8,467	6,247	-23%	4,052	6,300
716.000	OPTICAL	135	92	116	-14%	93	200
718.000	DENTAL	1,028	1,440	1,468	43%	852	1,350
719.000	ACTIVE EE HEALTH INS.	41,226	36,416	32,087	-22%	3,797	6,500
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	13,954	21,500
719.500	ACTIVE EE PRESCR. INS.	28,403	18,558	20,146	-29%	886	1,350
719.501	RETIREE PRESCR. INS.	-	-	-	0%	15,068	27,000
720.000	ACTIVE EE LIFE/LTD INS.	1,078	688	1,215	13%	875	1,300
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	126	200
722.000	PENSION PAYMENTS	22,775	15,939	25,311	11%	20,131	32,000
724.000	WORKER'S COMPENSATION	152	177	99	-35%	155	125
728.000	OFFICE SUPPLIES	7,110	6,282	5,472	-23%	3,286	5,500
731.000	BANK SERVICE CHARGES	4,062	150	3,905	-4%	5,401	10,000
807.000	AUDIT FEES	38,000	38,200	-	-100%	-	-
853.000	TELEPHONES	-	-	51	100%	85	155
861.000	MILEAGE	35	113	481	1274%	249	600
862.000	MEMBERSHIPS	50	95	280	460%	290	1,000
863.000	TRAINING	10	4,063	2,203	100%	911	1,750
933.000	EQUIPMENT MAINTENANCE	12	-	-	-100%	-	-
962.000	MISCELLANEOUS	11	10,965	1,102	9918%	-	345
970.000	CAPITAL OUTLAY	-	-	-	0%	464	-
<b>TOTAL, DEPT. 230</b>		<b>\$ 256,466</b>	<b>\$ 248,428</b>	<b>\$ 181,840</b>	<b>-29%</b>	<b>\$ 123,470</b>	<b>\$ 198,829</b>

CITY TREASURER'S OFFICE  
GENERAL FUND – DEPT. 230  
BUDGET DETAIL

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016	FY2017
						FORECAST	FORECAST
706.000	SALARIES	\$ 80,614	\$ 82,386	\$ 1,772	2.20%	\$ 82,386	\$ 86,196
707.000	PART TIME	1,040	-	(1,040)	-100.00%	-	-
715.000	SOCIAL SECURITY	6,300	6,303	3	0.05%	6,303	6,594
716.000	OPTICAL	200	122	(78)	-39.00%	124	125
718.000	DENTAL	1,350	1,244	(106)	-7.85%	1,250	1,262
719.000	ACTIVE EE HEALTH INS.	6,500	1,801	(4,699)	-72.29%	1,865	1,908
719.001	RETIREE HC INS.	21,500	19,752	(1,748)	-8.13%	20,928	22,200
719.500	ACTIVE EE PRESCR. INS.	1,350	155	(1,195)	-88.52%	167	202
719.501	RETIREE PRESCR. INS.	27,000	28,320	1,320	4.89%	30,288	32,400
720.000	ACTIVE EE LIFE/LTD INS.	1,300	1,205	(95)	-7.31%	1,229	1,254
720.001	RETIREE LIFE/LTD INS.	200	168	(32)	-16.00%	171	175
722.000	PENSION PAYMENTS	32,000	6,903	(25,097)	-78.43%	7,041	7,182
722.500	DC PENSION PAYMENTS	-	5,000	5,000	100.00%	5,000	5,000
724.000	WORKER'S COMP.	125	150	25	20.00%	150	150
728.000	OFFICE SUPPLIES	5,500	5,500	-	0.00%	5,525	5,560
731.000	BANK SERVICE CHARGES	10,000	9,000	(1,000)	-10.00%	9,000	9,000
853.000	TELEPHONES	155	160	5	3.23%	161	162
861.000	MILEAGE	600	756	156	26.00%	760	765
862.000	MEMBERSHIPS	1,000	1,000	-	0.00%	1,000	1,000
863.000	TRAINING	1,750	1,900	150	8.57%	1,900	1,900
962.000	MISCELLANEOUS	345	340	(5)	-1.45%	340	340
970.000	CAPITAL OUTLAY	-	1,000	1,000	100.00%	1,000	1,000
<b>TOTAL, DEPT. 230</b>		<b>\$ 198,829</b>	<b>\$ 173,165</b>	<b>\$ (25,664)</b>	<b>-12.91%</b>	<b>\$ 176,588</b>	<b>\$ 184,375</b>

# CITY TREASURER'S OFFICE GENERAL FUND – DEPT. 230 BUDGET DETAIL

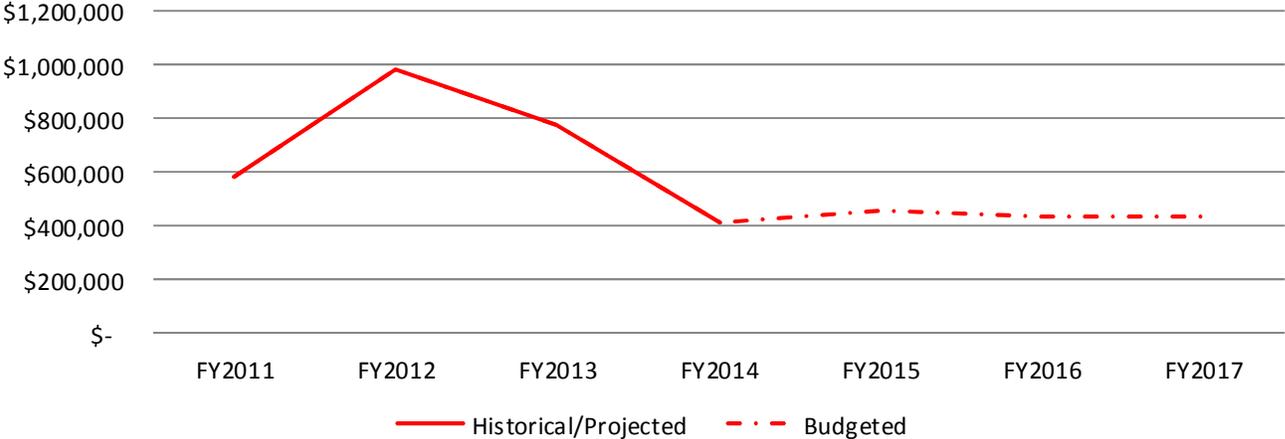
## ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015																
706.000	SALARIES	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: left;"><u>Position</u></td> <td style="text-align: center;"><u>FTE</u></td> <td></td> <td style="text-align: right;"><b>\$ 82,386</b></td> </tr> <tr> <td>Finance Director / Treasurer</td> <td style="text-align: center;">1.00</td> <td style="text-align: right;">\$ 74,690</td> <td></td> </tr> <tr> <td>Executive Secretary</td> <td style="text-align: center;">0.20</td> <td style="text-align: right;">7,696</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">1.20</td> <td style="text-align: right;"><u>82,386</u></td> <td></td> </tr> </table>	<u>Position</u>	<u>FTE</u>		<b>\$ 82,386</b>	Finance Director / Treasurer	1.00	\$ 74,690		Executive Secretary	0.20	7,696			1.20	<u>82,386</u>		
<u>Position</u>	<u>FTE</u>		<b>\$ 82,386</b>																
Finance Director / Treasurer	1.00	\$ 74,690																	
Executive Secretary	0.20	7,696																	
	1.20	<u>82,386</u>																	
715.000	SOCIAL SECURITY	7.65% of wages, rounded	<b>6,303</b>																
716.000	OPTICAL	Actively covered: 1.2 Active Employees	<b>122</b>																
718.000	DENTAL	Actively covered: 1.2 Active Employees	<b>1,244</b>																
719.000	ACTIVE EE HEALTH INS.	Actively covered: 20% employee contribution in FY2015 0.2 Active Employees	<b>1,801</b>																
719.001	RETIREE HEALTH INS.	Actively covered: 4 Retirees	<b>19,752</b>																
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active Medical above 20% employee contribution in FY2015	<b>155</b>																
719.501	RETIREE PRESCR. INS.	Actively covered: 4 Retirees	<b>28,320</b>																
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 1.2 Active Employees	<b>1,205</b>																
720.001	RETIREE LIFE/LTD INS.	Actively covered: 3 Retirees	<b>168</b>																
722.000	PENSION PAYMENTS	Defined Benefit Plan - Employer contribution based on % of payroll 0.2 Active Employee	<b>6,903</b>																
722.500	DC PENSION PAYMENTS	Defined Contribution Plan - Employer contribution is \$5,000 annually based upon appointment letter of Finance Director/Treasurer.	<b>5,000</b>																
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	<b>150</b>																
728.000	OFFICE SUPPLIES	Charges for outsourcing of tax bill printing as well as general office supplies, such as paper and printer toner.	<b>5,500</b>																
731.000	BANK SERV. CHARGES	Account fees and other bank service charges incurred on the City's non-investment accounts	<b>9,000</b>																
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	<b>160</b>																
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	<b>756</b>																
862.000	MEMBERSHIPS	<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Macomb County Treasurer's Association</td> <td style="text-align: right;">\$ 30</td> </tr> <tr> <td>CGFM Annual Registration Renewal</td> <td style="text-align: right;">70</td> </tr> <tr> <td>Governmental Finance Officers Assoc.</td> <td style="text-align: right;">500</td> </tr> <tr> <td>Michigan Govt Finance Officers Assoc.</td> <td style="text-align: right;">200</td> </tr> <tr> <td>Contingency - other relevant professional organizations as needed</td> <td style="text-align: right;">200</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>1,000</u></td> </tr> </table>	Macomb County Treasurer's Association	\$ 30	CGFM Annual Registration Renewal	70	Governmental Finance Officers Assoc.	500	Michigan Govt Finance Officers Assoc.	200	Contingency - other relevant professional organizations as needed	200		<u>1,000</u>	<b>1,000</b>				
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CGFM Annual Registration Renewal	70																		
Governmental Finance Officers Assoc.	500																		
Michigan Govt Finance Officers Assoc.	200																		
Contingency - other relevant professional organizations as needed	200																		
	<u>1,000</u>																		

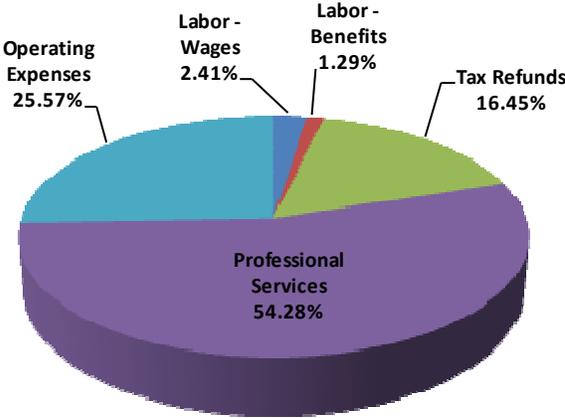


# OTHER GENERAL GOVERNMENT GENERAL FUND – DEPT. 260 DEPARTMENT DASHBOARD

**Department Expenses, Historical and Budgeted - FY2011 - FY2017**



**Expenses by Type, 2015 Budget**



***DEPARTMENT AT A GLANCE***

TOP THREE EXPENSES - APPROVED FY2015 BUDGET

101-260-914.000	General Liab. Ins.	\$ 110,000
101-260-961.000	Tax Refunds	75,000
101-260-826.000	Legal Fees	75,000

BUDGET AT LEVEL OF COUNCIL APPROVAL

2015 Budget	\$ 455,973
2016 Budget	433,292
2017 Budget	438,937

MISSION STATEMENT

The mission of the Other General Government Department is to assist the various departments of the City of Center Line in achieving their goals by providing the most practical facilitative services and work environments in the most cost effective manner possible.

**OTHER GENERAL GOVERNMENT  
GENERAL FUND – DEPT. 260  
BUDGET DETAIL**

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
707.000	PART TIME	\$ -	\$ -	\$ 10,053	100%	\$ 4,803	\$ 15,000
710.000	CONTRACTUAL SERVICES	-	5,827	-	0%	-	-
711.000	UNEMPLOYMENT EXP.	-	-	23,017	100%	-	6,500
715.000	SOCIAL SECURITY	-	476	769	100%	367	700
724.000	WORKER'S COMPENSATION	-	-	-	0%	12	15
728.000	OFFICE SUPPLIES	17,979	18,438	13,952	-22%	6,375	12,000
757.000	OPERATING SUPPLIES	565	905	590	4%	233	1,000
807.000	AUDIT FEES	-	-	21,435	100%	17,935	17,935
808.000	PROFESSIONAL SERVICES	-	-	-	0%	4,400	5,000
826.000	LEGAL FEES	-	4,417	92,195	100%	37,823	75,000
828.000	INSURANCE DEDUCT. LOSS	-	-	25,000	100%	-	25,000
853.000	TELEPHONES	-	-	341	100%	700	1,300
862.000	MEMBERSHIPS	9,284	-	4,419	-52%	5,526	10,000
881.000	CDBG PROJECTS	85,742	57,876	214,569	150%	-	-
882.000	NSP PROJECTS	239,091	652,364	-	-100%	-	-
914.000	GENERAL LIAB. INSURANCE	114,971	111,772	103,611	-10%	104,534	104,534
921.000	ELECTRICITY	42,082	46,304	49,597	18%	23,190	45,000
923.000	HEAT	12,153	8,129	6,505	-46%	6,702	7,500
924.000	WATER PURCHASES	1,405	3,345	3,931	180%	2,033	4,000
931.000	BUILDING MAINTENANCE	39,289	16,702	17,324	-56%	13,705	18,000
933.000	EQUIPMENT MAINTENANCE	9,169	4,991	5,684	-38%	3,176	5,300
941.000	COMPUTER EXPENSES	11,421	17,664	16,428	44%	14,571	24,000
961.000	MTT/BOR (TAX) REFUNDS	-	-	164,327	100%	16,768	35,000
970.000	CAPITAL OUTLAY	-	32,609	4,918	100%	870	2,000
<b>TOTAL, DEPT. 260</b>		<b>\$ 583,151</b>	<b>\$ 981,819</b>	<b>\$ 778,665</b>	<b>34%</b>	<b>\$ 263,723</b>	<b>\$ 414,784</b>

**OTHER GENERAL GOVERNMENT  
GENERAL FUND – DEPT. 260  
BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016	FY2017
						FORECAST	FORECAST
707.000	PART TIME	\$ 15,000	\$ 11,000	\$ (4,000)	-26.67%	\$ 11,000	\$ 11,000
711.000	UNEMPLOYMENT EXP.	19,000	5,000	(14,000)	-73.68%	5,000	5,000
715.000	SOCIAL SECURITY	700	842	142	20.29%	842	842
724.000	WORKER'S COMP.	125	25	(100)	-80.00%	25	25
727.000	POSTAGE	-	10,000	10,000	100.00%	10,000	10,000
728.000	OFFICE SUPPLIES	12,000	-	(12,000)	-100.00%	-	-
757.000	OPERATING SUPPLIES	4,000	-	(4,000)	-100.00%	-	-
807.000	AUDIT FEES	19,000	18,000	(1,000)	-5.26%	20,000	21,000
808.000	PROFESSIONAL SERVICES	4,000	2,000	(2,000)	-50.00%	2,000	2,000
808.002	IT CONSULTING SERVICES	-	7,500	7,500	100.00%	7,500	7,700
826.000	LEGAL FEES	75,000	75,000	-	0.00%	75,000	75,000
828.000	INSURANCE DEDUCT. LOSS	25,000	25,000	-	0.00%	25,000	25,000
853.000	TELEPHONES	1,775	706	(1,069)	-60.23%	750	770
853.001	INTERNET SERVICE	-	1,900	1,900	100.00%	1,975	2,100
862.000	MEMBERSHIPS	10,000	10,000	-	0.00%	10,000	10,500
914.000	GENERAL LIAB. INS.	107,500	110,000	2,500	2.33%	110,000	111,000
921.000	ELECTRICITY	45,000	45,000	-	0.00%	45,000	46,000
923.000	HEAT	7,500	11,000	3,500	46.67%	11,000	11,500
924.000	WATER PURCHASES	4,000	4,000	-	0.00%	4,000	4,000
931.000	BUILDING MAINTENANCE	16,706	20,000	3,294	19.72%	20,000	21,000
933.000	EQUIPMENT MAINT.	5,300	16,000	10,700	201.89%	16,200	16,500
941.000	COMPUTER EXPENSES	24,000	-	(24,000)	-100.00%	-	-
961.000	MTT/BOR (TAX) REFUNDS	93,055	75,000	(18,055)	-19.40%	50,000	50,000
961.001	TAX CHARGEBACK CONT.	80,000	-	(80,000)	-100.00%	-	-
970.000	CAPITAL OUTLAY	2,000	8,000	6,000	300.00%	8,000	8,000
<b>TOTAL, DEPT. 260</b>		<b>\$ 570,661</b>	<b>\$ 455,973</b>	<b>\$ (114,688)</b>	<b>-20.10%</b>	<b>\$ 433,292</b>	<b>\$ 438,937</b>

# OTHER GENERAL GOVERNMENT GENERAL FUND – DEPT. 260 BUDGET DETAIL

## ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
706.000	PART TIME	Custodial staff 1,000 Hours Annually	\$ 11,000
711.000	UNEMPLOYMENT EXP.	Forecasted unemployment expenditures. The City is a reimbursement basis employer. Unemployment invoices from Michigan UIA for all City departments is paid from this account.	5,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded	842
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	25
727.000	POSTAGE	Postage expenses for all general fund departments	10,000
807.000	AUDIT	Annual external auditing services as required by State law	18,000
808.000	PROF. SERVICES	Annual cost of off-site data backup service	2,000
808.002	IT CONSULTING	Consulting services and IT support services provided by a third party vendor	7,500
826.000	LEGAL FEES	General and labor City counsel	75,000
828.000	INSUR. DEDUCT. LOSS	Contingency for deductible payments due upon loss recovery	25,000
853.000	TELEPHONES	Telephone expenses for general purpose phones not otherwise dedicated to one specific department	706
853.001	INTERNET SERVICE	Internet services purchased through multiple vendors for the municipal building complex	1,900
862.000	MEMBERSHIPS	Michigan Municipal League	\$ 4,600
		SEMCOG	5,400
		<u>10,000</u>	10,000
914.000	GENERAL LIAB. INS.	Annual general liability insurance purchased by the City. Term is from January 1 through December 31 of each year.	110,000
921.000	ELECTRICITY	Electric bills for the City Hall building	45,000
923.000	HEAT	Heating bills for the City Hall building	11,000
924.000	WATER PURCHASES	City Hall water usage; payable to the Water & Sewer Fund	4,000
931.000	BUILDING MAINT.	Routine maintenance and repairs to the City Hall building	20,000
933.000	EQUIPMENT MAINT.	Postage machine and phone system annual maintenance contracts	16,000
961.000	TAX REFUNDS	Contingency for Michigan Tax Tribunal and Board of Review decisions which result in refunds of taxes collected by the City in previous fiscal years. Contingency is calculated based upon historical pay outs, known open cases, and local market trends.	75,000
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with a useful life of greater than one year	8,000
<b>TOTAL, DEPT. 260</b>			<b>\$ 455,973</b>

# COMMUNITY REHABILITATION DEPARTMENT/FUND REPORTED WITHIN THE GENERAL FUND – DEPT. 285 DEPARTMENT INTRODUCTION

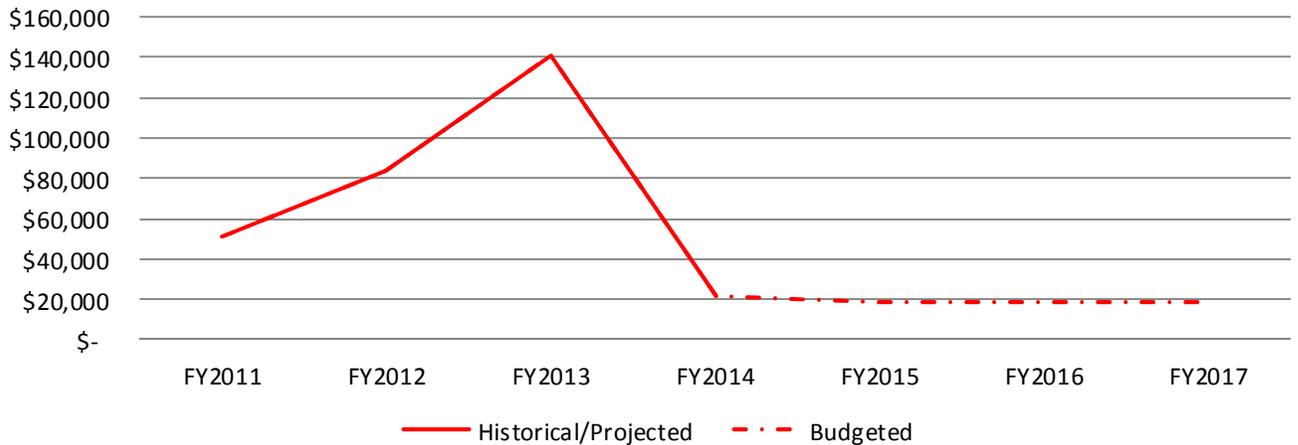
The City's Community Rehabilitation Fund is used to track the City's expenditures and associated revenues generated as a result of its purchasing of the City's tax foreclosure properties.

The Community Rehabilitation department is recorded internally as a separate fund in the City's chart of accounts. However, with the City's implementation of Governmental Accounting Standards Board (GASB) Statement Number 54, the Rehabilitation 'fund' for reporting purposes was classified as part of the City's General Fund. In order to have a clear, comparable budget document as it compares to the City's annual audited financial statements, the Community Rehabilitation 'fund' has been included within the General Fund.

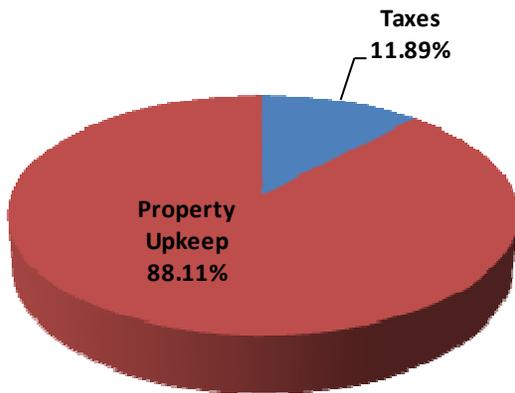
For internal purposes, the Community Rehabilitation department will include historical, current, and budgeted fund balances in the following tables and charts for this department. These fund balances are a part of the City's General Fund balances over the same periods.

# COMMUNITY REHABILITATION DEPARTMENT/FUND REPORTED WITHIN THE GENERAL FUND – DEPT. 285 DEPARTMENT DASHBOARD

## Department Expenses, Historical and Budgeted - FY2011 - FY2017



## Expenses by Type, 2015 Budget



## ***DEPARTMENT AT A GLANCE***

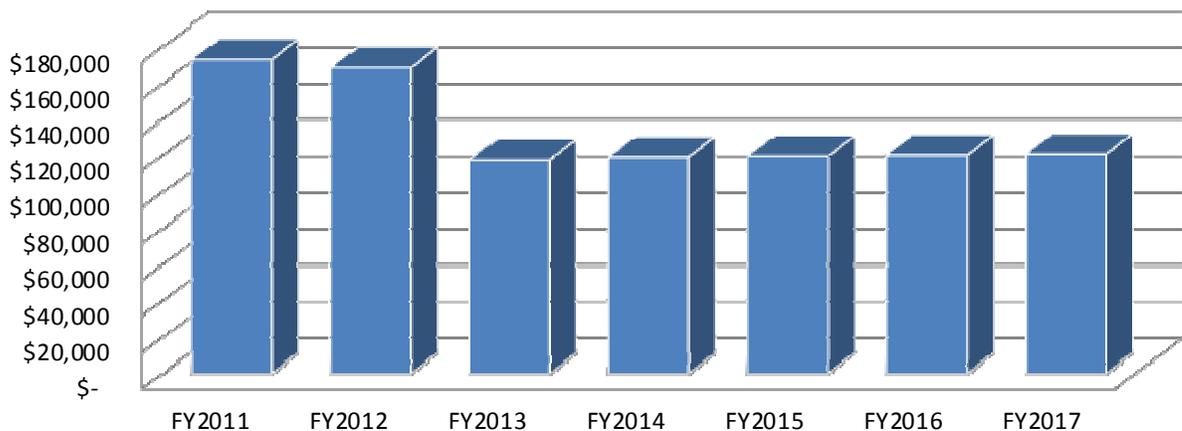
### TOP THREE EXPENSES - APPROVED FY2015 BUDGET

285-285-931.000	Building Maint.	\$ 15,000
285-285-754.000	Tax Payments	2,200
285-285-924.000	Water Purchases	900

### BUDGET AT LEVEL OF COUNCIL APPROVAL

2015 Budget	\$ 18,500
2016 Budget	18,650
2017 Budget	18,650

## Historical and Projected Fund Balances



# COMMUNITY REHABILITATION DEPARTMENT/FUND REPORTED WITHIN THE GENERAL FUND – DEPT. 285 BUDGET DETAIL

## THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
<b>REVENUES</b>							
664.230	INTEREST EARNINGS	\$ -	\$ 263	\$ 260	100%	\$ 105	\$ 250
666.285	RENTS - REHAB PROPERTIES	-	-	13,931	100%	12,600	18,900
673.000	SALE OF ASSETS	20,350	79,335	75,807	273%	1,545	1,545
676.000	REIMBURSEMENTS	-	-	-	0%	2,449	2,450
	<b>TOTAL REVENUES</b>	<b>20,350</b>	<b>79,598</b>	<b>89,998</b>	<b>342%</b>	<b>16,699</b>	<b>23,145</b>
<b>EXPENDITURES</b>							
706.000	SALARIES	-	-	2,240	100%	144	2,000
715.000	SOCIAL SECURITY	-	-	171	100%	11	155
722.000	PENSION PAYMENTS	-	-	181	100%	-	100
754.000	TAX PYMTS ON PROPERTIES	-	-	-	100%	2,020	2,020
808.000	PROFESSIONAL SERVICES	-	-	312	100%	48	500
885.000	COMMUNITY REVITAL.	50,909	84,166	127,999	151%	-	-
921.000	ELECTRICITY	-	-	73	100%	101	250
923.000	HEAT	-	-	3,594	100%	58	600
924.000	WATER PURCHASES	-	-	840	100%	283	1,000
931.000	BUILDING MAINTENANCE	-	-	5,386	100%	5,058	15,000
	<b>TOTAL EXPENDITURES</b>	<b>50,909</b>	<b>84,166</b>	<b>140,796</b>	<b>100%</b>	<b>7,723</b>	<b>21,625</b>
<b>FUND EQUITY</b>							
	CHANGE IN FUND BALANCE	(30,559)	(4,568)	(50,798)		8,976	1,520
	BEGINNING FUND BALANCE	203,459	172,900	168,332		117,534	117,534
	<b>ENDING FUND BALANCE, FUND 285</b>	<b>\$ 172,900</b>	<b>\$ 168,332</b>	<b>\$ 117,534</b>	<b>-32%</b>	<b>\$ 126,510</b>	<b>\$ 119,054</b>

# COMMUNITY REHABILITATION DEPARTMENT/FUND REPORTED WITHIN THE GENERAL FUND – DEPT. 285 BUDGET DETAIL

## FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
<b>REVENUES</b>							
664.230	INTEREST EARNINGS	\$ 250	\$ 200	(50)	-20.00%	\$ 250	\$ 300
666.285	RENTS - REHAB PROP.	18,900	18,900	-	0.00%	18,900	18,900
673.000	SALE OF ASSETS	-	-	-	0.00%	-	-
	<b>TOTAL REVENUES</b>	<b>19,150</b>	<b>19,100</b>	<b>(50)</b>	<b>500.00%</b>	<b>19,150</b>	<b>19,200</b>
<b>EXPENDITURES</b>							
706.000	SALARIES	3,000	-	(3,000)	-100.00%	-	-
715.000	SOCIAL SECURITY	250	-	(250)	-100.00%	-	-
722.000	PENSION PAYMENTS	400	-	(400)	-100.00%	-	-
754.000	TAX PYMTS ON PROP.	2,017	2,200	183	9.07%	2,350	2,350
808.000	PROFESSIONAL SERVICES	500	-	(500)	-100.00%	-	-
885.000	COMMUNITY REVITAL.	-	-	-	0.00%	-	-
921.000	ELECTRICITY	250	250	-	0.00%	250	250
923.000	HEAT	600	150	(450)	-75.00%	150	150
924.000	WATER PURCHASES	1,000	900	(100)	-10.00%	900	900
931.000	BUILDING MAINTENANCE	15,000	15,000	-	0.00%	15,000	15,000
	<b>TOTAL EXPENDITURES</b>	<b>23,017</b>	<b>18,500</b>	<b>(4,517)</b>	<b>-19.62%</b>	<b>18,650</b>	<b>18,650</b>
<b>FUND EQUITY</b>							
	CHANGE IN FUND BALANCE	(3,867)	600			500	550
	BEGINNING FUND BALANCE*	117,534	119,054			119,654	120,154
	<b>ENDING FUND BALANCE, FUND 285*</b>	<b>\$ 113,667</b>	<b>\$ 119,654</b>			<b>\$ 120,154</b>	<b>\$ 120,704</b>

\* Beginning fund balance for FY2015 uses FY2014 projected fund balance, not ending fund balance per FY2014 budget.

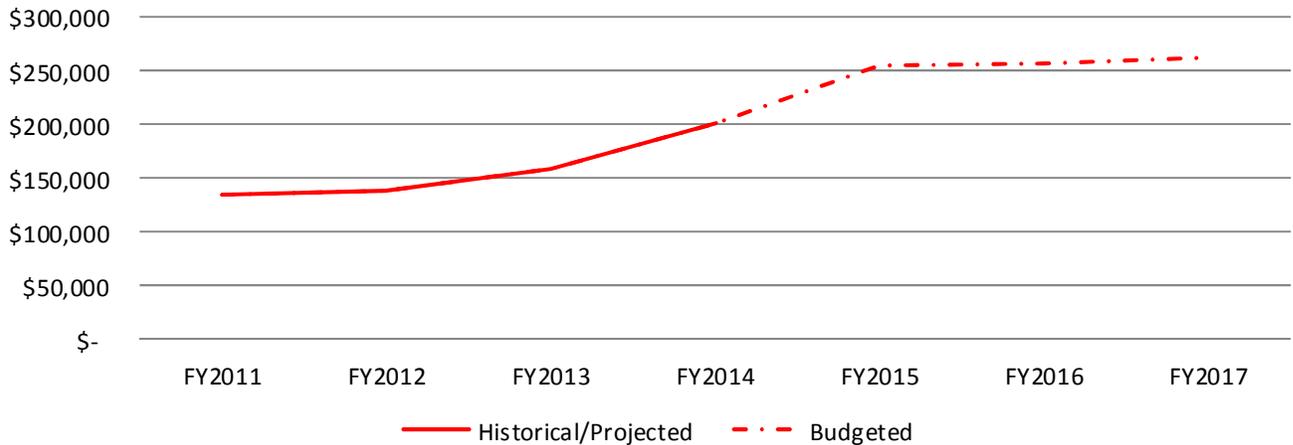
# COMMUNITY REHABILITATION DEPARTMENT/FUND REPORTED WITHIN THE GENERAL FUND – DEPT. 285 BUDGET DETAIL

## ACCOUNT LEVEL – ADDITIONAL INFORMATION

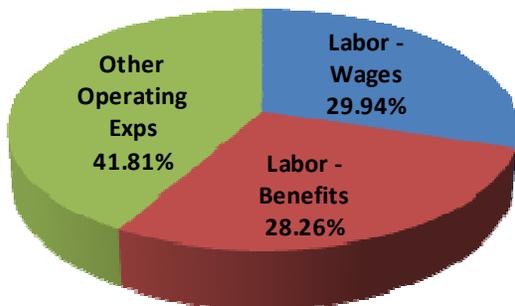
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
<u>REVENUES</u>			
664.230	INTEREST EARNINGS	Projected interest earned by the City's pooled cash accounts, which is allocated to all funds based on balances on hand at the end of each fiscal year.	\$ 200
666.285	RENTS - REHAB PROP.	Rents charged to residents renting rehabilitation properties. The City currently has two rental agreements in place, both for one year terms. The two agreements combined generate \$1,575 per month.	18,900
<b>TOTAL REVENUES</b>			<b>19,100</b>
<u>EXPENDITURES</u>			
754.000	TAX PAYMENTS	Taxes due on properties either actively being rented or vacant and not serving an tax-exempt municipal purpose.	2,200
921.000	ELECTRICITY	Electric bills for a vacant rehabilitation property	250
923.000	HEAT	Heating bills for a vacant rehabilitation property	150
924.000	WATER PURCHASES	Rehabilitation property water usage; payable to the Water & Sewer Fund	900
931.000	BUILDING MAINT.	Routine maintenance and repairs to the City's rehabilitation properties	15,000
<b>TOTAL EXPENDITURES</b>			<b>18,500</b>
<b>CHANGE IN FUND BALANCE, FUND 285</b>			<b>\$ 600</b>

# PROTECTIVE INSPECTION (BUILDING) GENERAL FUND – DEPT. 370 DEPARTMENT DASHBOARD

## Department Expenses, Historical and Budgeted - FY2011 - FY2017



### Expenses by Type, 2015 Budget



### ***DEPARTMENT AT A GLANCE***

#### TOP THREE EXPENSES - APPROVED FY2015 BUDGET

101-370-706.000	Salaries	\$ 52,342
101-370-710.000	Contractual Serv.	24,000
101-370-722.000	Pension Payments	49,641

#### BUDGET AT LEVEL OF COUNCIL APPROVAL

2015 Budget	\$ 255,019
2016 Budget	256,180
2017 Budget	262,199

#### MISSION STATEMENT

The mission of the Protective Inspection Department (also known as the Building Department) is to ensure the safety of public by ensuring that existing and new buildings within the City are up to all applicable building codes. The Department also strives to ensure that Center Line remains a beautiful City in which to live, work, and play by upholding local blight ordinances.

#### SIGNIFICANT CHANGES

Beginning in fiscal year 2013, the City began a Rodent Control Program. The Rodent Control Program is a public-private collaborative effort between the City's blight officers and a third party private pest control company. As of the publication of this budget, activity since inception of the program as well as future projected activity has been greater than initial expectations, which has significantly increased expenditures in this department.

**PROTECTIVE INSPECTION (BUILDING)  
GENERAL FUND – DEPT. 370  
BUDGET DETAIL**

**THREE YEAR HISTORY AND CURRENT YEAR PROJECTION**

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
704.000	CDBG WAGES	\$ -	\$ 5,564	\$ -	0%	\$ -	\$ -
706.000	SALARIES	52,543	52,543	52,946	1%	33,217	55,000
707.000	PART TIME	10,862	9,720	22,080	103%	8,939	17,000
710.000	CONTRACTUAL SERVICES	27,262	29,567	25,121	-8%	11,351	20,000
715.000	SOCIAL SECURITY	5,819	6,128	6,046	4%	3,371	5,510
716.000	OPTICAL	135	137	139	3%	53	80
718.000	DENTAL	1,835	1,923	1,928	5%	1,388	1,855
719.000	ACTIVE EE HEALTH INS.	14,088	10,753	10,599	-25%	8,032	12,500
719.500	ACTIVE EE PRESCR. INS.	1,752	44	27	-98%	2,591	4,250
720.000	ACTIVE EE LIFE/LTD INS.	786	735	847	8%	716	975
722.000	PENSION PAYMENTS	14,212	16,360	18,988	34%	14,122	23,500
724.000	WORKER'S COMPENSATION	88	460	1,197	1260%	399	420
728.000	OFFICE SUPPLIES	1,492	473	241	-84%	385	500
757.000	OPERATING SUPPLIES	118	-	-	-100%	710	1,500
768.000	UNIFORMS	-	-	-	0%	-	200
853.000	TELEPHONES	-	77	193	100%	73	145
861.000	MILEAGE	3,011	3,010	3,034	1%	2,058	3,000
862.000	MEMBERSHIPS	827	467	1,101	33%	785	1,000
863.000	TRAINING	910	825	2,318	155%	435	2,000
867.000	GAS, OIL, AND GREASE	-	-	-	0%	-	1,000
885.000	COMM. REVITAL. - BLIGHT	-	-	10,639	100%	4,714	11,000
885.001	COMM. REVITAL. - RODENT	-	-	2,010	100%	17,570	38,000
933.000	EQUIPMENT MAINTENANCE	-	-	-	100%	-	1,500
962.000	MISCELLANEOUS	-	-	53	100%	-	50
<b>TOTAL, DEPT. 370</b>		<b>\$ 135,740</b>	<b>\$ 138,786</b>	<b>\$ 159,507</b>	<b>18%</b>	<b>\$ 110,909</b>	<b>\$ 200,985</b>

**PROTECTIVE INSPECTION (BUILDING)**  
**GENERAL FUND – DEPT. 370**  
**BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
706.000	SALARIES	\$ 52,500	\$ 52,342	\$ (158)	-0.30%	\$ 52,342	\$ 55,000
707.000	PART TIME	31,000	29,120	(1,880)	-6.06%	29,120	29,120
710.000	CONTRACTUAL SERVICES	30,380	24,000	(6,380)	-21.00%	23,500	23,900
715.000	SOCIAL SECURITY	5,700	6,232	532	9.33%	6,232	6,436
716.000	OPTICAL	175	153	(22)	-12.57%	154	156
718.000	DENTAL	2,200	1,851	(349)	-15.86%	1,860	1,879
719.000	ACTIVE EE HEALTH INS.	13,000	10,377	(2,623)	-20.18%	11,207	11,767
719.500	ACTIVE EE PRESCR. INS.	3,250	2,323	(927)	-28.52%	2,509	3,030
720.000	ACTIVE EE LIFE/LTD INS.	1,250	1,080	(170)	-13.60%	1,102	1,124
722.000	PENSION PAYMENTS	22,000	49,641	27,641	125.64%	50,634	51,647
724.000	WORKER'S COMP.	1,050	400	(650)	-61.90%	400	400
728.000	OFFICE SUPPLIES	500	500	-	0.00%	500	500
757.000	OPERATING SUPPLIES	1,500	1,500	-	0.00%	1,500	1,500
768.000	UNIFORMS	200	200	-	0.00%	200	200
808.000	PROFESSIONAL SERVICES	-	5,000	5,000	100.00%	4,500	5,000
853.000	TELEPHONES	150	150	-	0.00%	150	150
861.000	MILEAGE	3,000	3,000	-	0.00%	3,000	3,000
862.000	MEMBERSHIPS	1,000	1,200	200	20.00%	1,220	1,240
863.000	TRAINING	2,000	2,400	400	20.00%	2,500	2,600
867.000	GAS, OIL, AND GREASE	1,000	1,000	-	0.00%	1,000	1,000
885.000	COMM. REVIT. - BLIGHT	11,000	11,000	-	0.00%	11,000	11,000
885.001	COMM. REVIT. - RODENT	15,000	50,000	35,000	233.33%	50,000	50,000
933.000	EQUIPMENT MAINT.	1,500	1,500	-	0.00%	1,500	1,500
962.000	MISCELLANEOUS	50	50	-	0.00%	50	50
<b>TOTAL, DEPT. 370</b>		<b>\$ 199,405</b>	<b>\$ 255,019</b>	<b>\$ 55,614</b>	<b>27.89%</b>	<b>\$ 256,180</b>	<b>\$ 262,199</b>

# PROTECTIVE INSPECTION (BUILDING)

## GENERAL FUND – DEPT. 370

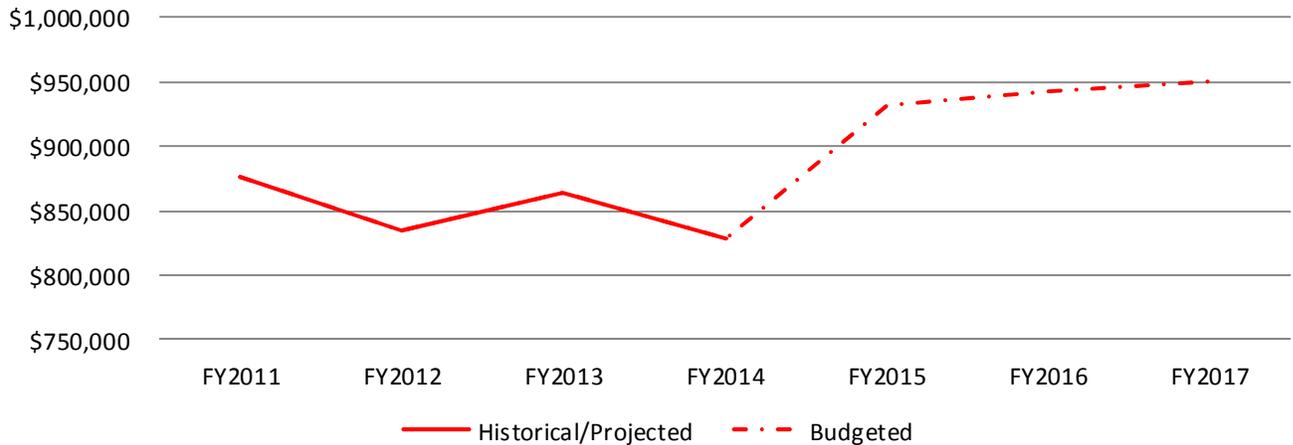
### BUDGET DETAIL

#### ACCOUNT LEVEL – ADDITIONAL INFORMATION

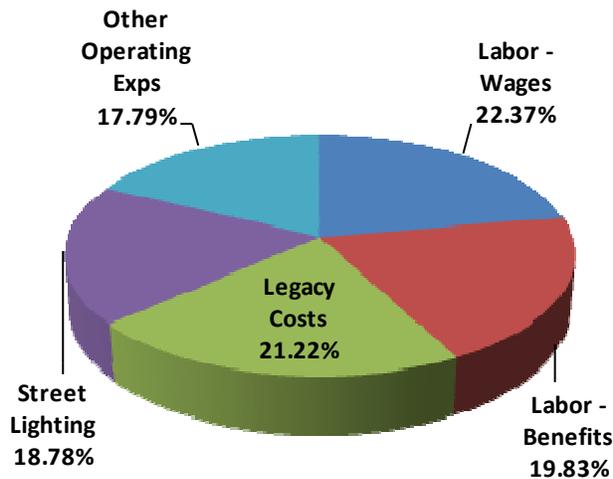
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
706.000	SALARIES	Building Inspector (1.0 FTE)	\$ 52,342
707.000	PART TIME	Blight Inspector wages (2,080 hours - 1.0 FTE)	29,120
710.000	CONTRACTUAL SERV.	Payments to a third party vendor for City Certification and electric permit work done on behalf of the City. Payment is based on a percentage of fees collected.	24,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded	6,232
716.000	OPTICAL	Actively covered: 1.0 Active Employee	153
718.000	DENTAL	Actively covered: 1.0 Active Employee	1,851
719.000	ACTIVE EE HEALTH INS.	Actively covered: 20% employee contribution in FY2015 1.0 Active Employee	10,377
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active Medical above 20% employee contribution in FY2015	2,323
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 1.0 Active Employee	1,080
722.000	PENSION PAYMENTS	Defined Benefit Plan - Employer contribution based on % of payroll 1.0 Active Employee	49,641
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	400
728.000	OFFICE SUPPLIES	General office supplies, such as paper and printer toner	500
757.000	OPERATING SUPPLIES	Purchases of new editions of code books for the Building Department	1,500
768.000	UNIFORMS	Uniforms for the City's two part-time blight inspectors	200
808.000	PROF. SERVICES	Plan and site reviews performed by a third party vendor on behalf of the City	5,000
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	150
861.000	MILEAGE	Annual mileage allowance for building inspector per appointment letter	3,000
862.000	MEMBERSHIPS	Various regional and state building memberships	1,200
863.000	TRAINING	Various conferences and seminars for building inspector's continuing professional education.	2,400
867.000	GAS, OIL, AND GREASE	Fuel costs for blight inspector's vehicle	1,000
885.000	COMM. REV.-BLIGHT	Costs associated with lawn cuttings done for blight ticketed properties	11,000
885.001	COMM. REV.-RODENT	Costs associated with rodent control services performed by a third party vendor	50,000
933.000	EQUIPMENT MAINT.	Routine vehicle maintenance for the blight inspection vehicle	1,500
962.000	MISCELLANEOUS		50
<b>TOTAL, DEPT. 370</b>			<b>\$ 255,019</b>

# DEPARTMENT OF PUBLIC WORKS GENERAL FUND – DEPT. 445 DEPARTMENT DASHBOARD

## Department Expenses, Historical and Budgeted - FY2011 - FY2017



### Expenses by Type, 2015 Budget



### ***DEPARTMENT AT A GLANCE***

#### TOP THREE EXPENSES - APPROVED FY2015 BUDGET

101-445-926.000	Street Lighting	\$ 175,000
101-445-706.000	Salaries	160,372
101-445-722.000	Pension Payments	126,946

#### BUDGET AT LEVEL OF COUNCIL APPROVAL

2015 Budget	\$ 931,666
2016 Budget	942,325
2017 Budget	950,555

### MISSION STATEMENT

It is the goal of the City of Center Line Department of Public Works to provide the best services possible in a timely and cost effective manner with the manpower and technology we are provided with to all taxpayers and residents of the City of Center Line. The department performs services as directed by the City Manager, Mayor, and Council.

**DEPARTMENT OF PUBLIC WORKS  
GENERAL FUND – DEPT. 445  
BUDGET DETAIL**

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
		FY2011	FY2012	FY2013	PERCENT CHANGE	BALANCE AT FEB 28, '14	BALANCE AT JUN 30, '14
706.000	SALARIES	\$ 219,711	\$ 157,382	\$ 182,718	-17%	\$ 96,538	\$ 150,000
707.000	PART TIME	32,770	61,714	62,665	91%	32,197	57,500
709.000	OVERTIME	6,508	2,525	3,731	-43%	3,905	10,000
715.000	SOCIAL SECURITY	19,893	18,082	19,057	-4%	10,223	17,000
716.000	OPTICAL	753	511	278	-63%	245	315
718.000	DENTAL	7,086	6,451	4,798	-32%	2,941	3,850
719.000	ACTIVE EE HEALTH INS.	169,984	136,983	120,907	-29%	16,571	23,000
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	64,859	91,000
719.003	REIMB. OF RETIREE MEDIC.	-	-	690	100%	-	-
719.500	ACTIVE EE PRESCR. INS.	56,157	77,958	53,655	-4%	5,002	8,000
719.501	RETIREE PRESC. INS.	-	-	-	0%	41,761	67,500
720.000	ACTIVE EE LIFE/LTD INS.	2,729	2,846	2,757	1%	1,662	2,250
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	151	225
722.000	PENSION PAYMENTS	59,126	57,580	55,265	-7%	37,307	60,000
724.000	WORKER'S COMPENSATION	5,236	7,563	6,057	16%	6,762	7,100
728.000	OFFICE SUPPLIES	1,155	1,637	2,840	146%	716	3,000
757.000	OPERATING SUPPLIES	10,159	17,254	14,871	46%	7,435	14,000
768.000	UNIFORMS	2,105	3,849	3,613	72%	1,492	4,500
820.001	ENGINEERING-STORM	-	-	-	0%	6,592	6,592
853.000	TELEPHONES	2,559	2,995	3,697	44%	2,048	3,900
861.000	MILEAGE	-	-	259	100%	-	-
862.000	MEMBERSHIPS	141	-	858	509%	229	500
863.000	TRAINING	165	95	280	70%	-	150
865.000	PERSONNEL EXAMINATIONS	978	1,348	241	-75%	585	1,500
867.000	GAS, OIL, AND GREASE	15,413	16,036	14,255	-8%	11,816	15,000
921.000	ELECTRICITY	7,952	10,132	9,410	18%	3,744	10,500
923.000	HEAT	10,886	3,912	4,638	-57%	4,582	5,000
924.000	WATER PURCHASES	2,041	4,816	1,134	-44%	2,546	8,000
926.000	STREET LIGHTING	188,451	173,756	172,041	-9%	99,506	175,000
931.000	BUILDING MAINTENANCE	11,148	23,748	18,697	68%	4,822	15,000
932.000	PARKS/FIELDS MAINTENANCE	14,850	23,851	10,541	-29%	4,460	10,000
933.000	EQUIPMENT MAINTENANCE	25,464	18,286	58,411	129%	16,479	49,910
939.000	TREE MAINTENANCE	2,970	2,209	1,840	-38%	2,220	7,500
962.000	MISCELLANEOUS	-	998	917	100%	-	400
970.000	CAPITAL OUTLAY	-	-	33,327	100%	700	1,000

**TOTAL, DEPT. 445                                    \$ 876,390   \$ 834,517   \$ 864,448   -1%        \$ 490,096   \$ 829,192**

**DEPARTMENT OF PUBLIC WORKS  
GENERAL FUND – DEPT. 445  
BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016	FY2017
						FORECAST	FORECAST
706.000	SALARIES	\$ 147,687	\$ 160,372	\$ 12,685	8.59%	162,737	\$ 166,038
707.000	PART TIME	92,376	40,026	(52,350)	-56.67%	40,026	40,026
709.000	OVERTIME	10,000	8,000	(2,000)	-20.00%	8,100	8,200
715.000	SOCIAL SECURITY	21,000	15,943	(5,057)	-24.08%	16,132	16,392
716.000	OPTICAL	450	485	35	7.78%	489	495
718.000	DENTAL	5,000	5,740	740	14.80%	5,769	5,826
719.000	ACTIVE EE HEALTH INS.	30,000	23,209	(6,791)	-22.64%	24,903	26,045
719.001	RETIREE HEALTH INS.	112,000	119,088	7,088	6.33%	116,568	106,185
719.003	REIMB. OF RETIREE MEDIC.	-	500	500	100.00%	500	500
719.500	ACTIVE EE PRESCR. INS.	7,000	4,739	(2,261)	-32.30%	5,118	6,181
719.501	RETIREE PRESCR. INS.	72,500	77,880	5,380	7.42%	83,292	89,100
720.000	ACTIVE EE LIFE/LTD INS.	2,750	2,220	(530)	-19.27%	2,264	2,309
720.001	RETIREE LIFE/LTD INS.	325	269	(56)	-17.23%	275	280
722.000	PENSION PAYMENTS	59,000	126,946	67,946	115.16%	129,486	132,076
724.000	WORKER'S COMP.	2,000	5,509	3,509	175.45%	5,620	5,732
728.000	OFFICE SUPPLIES	3,000	3,120	120	4.00%	3,136	3,150
757.000	OPERATING SUPPLIES	14,000	16,600	2,600	18.57%	14,650	14,700
768.000	UNIFORMS	4,500	4,500	-	0.00%	4,550	4,600
808.000	ENGINEERING-STORM	-	8,800	8,800	100.00%	8,800	8,900
853.000	TELEPHONES	3,900	3,200	(700)	-17.95%	3,200	3,250
862.000	MEMBERSHIPS	2,300	1,000	(1,300)	-56.52%	1,000	1,050
863.000	TRAINING	150	150	-	0.00%	160	170
865.000	PERSONNEL EXAMS	2,500	2,100	(400)	-16.00%	2,150	2,150
867.000	GAS, OIL, AND GREASE	20,000	18,000	(2,000)	-10.00%	19,000	19,500
921.000	ELECTRICITY	10,500	12,500	2,000	19.05%	12,500	12,700
923.000	HEAT	5,000	7,200	2,200	44.00%	7,300	7,350
924.000	WATER PURCHASES	8,000	8,320	320	4.00%	8,350	8,400
926.000	STREET LIGHTING	175,000	175,000	-	0.00%	175,000	176,000
931.000	BUILDING MAINTENANCE	15,000	11,000	(4,000)	-26.67%	12,000	13,000
932.000	PARKS/FIELDS MAINT.	24,000	13,000	(11,000)	-45.83%	13,000	13,500
933.000	EQUIPMENT MAINT.	49,910	45,000	(4,910)	-9.84%	45,000	45,500
939.000	TREE PLANTS/MAINT.	10,000	10,000	-	0.00%	10,000	10,000
962.000	MISCELLANEOUS	400	250	(150)	-37.50%	250	250
970.000	CAPITAL OUTLAY	1,000	1,000	-	0.00%	1,000	1,000
<b>TOTAL, DEPT. 445</b>		<b>\$ 911,248</b>	<b>\$ 931,666</b>	<b>\$ 20,418</b>	<b>2.24%</b>	<b>\$ 942,325</b>	<b>\$ 950,555</b>

**DEPARTMENT OF PUBLIC WORKS  
GENERAL FUND – DEPT. 445  
BUDGET DETAIL**

**ACCOUNT LEVEL – ADDITIONAL INFORMATION**

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
706.000	SALARIES	All full-time employees; 68% allocated to dept. 445	<b>\$ 160,372</b>
		<u>Position</u> <u>FTE</u>	
		Superintendent                      0.68                      \$ 41,357	
		Maintenance III                      2.04                      90,419	
		Maintenance I                      0.68                      28,596	
		3.40                      160,372	
707.000	PART TIME	Part-time employees allocated at 68% to dept. 445	<b>40,026</b>
		<u>Position</u> <u>FTE</u> <u>HOURS</u>	
		Part-Time Labor                      1.45                      3,016                      \$ 33,126	
		Part-Time Mechanic                      0.05                      100                      3,000	
		Part-Time Assistant                      0.13                      260                      3,900	
		1.63                      3,116                      40,026	
709.000	OVERTIME	All employees, part-time and full-time	<b>8,000</b>
715.000	SOCIAL SECURITY	7.65% of wages, rounded	<b>15,943</b>
716.000	OPTICAL	Actively covered:	<b>485</b>
		3.40 Active Employees	
718.000	DENTAL	Actively covered:	<b>5,740</b>
		3.40 Active Employees	
719.000	ACTIVE EE HEALTH INS.	Actively covered:                      20% employee contribution in FY2015	<b>23,209</b>
		2.04 Active Employees	
		0.68 Active Employees Opting Out	
719.001	RETIREE HEALTH INS.	Actively covered:	<b>119,088</b>
		11 Retirees	
719.003	REIMB. - RETIREE MEDIC.	The estimated cost of reimbursing certain employees for co-pays and deductible medical payments as a result of an agreement made with certain retirees when health care coverages were changed in previous years.	<b>500</b>
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active                      20% employee contribution in FY2015	<b>4,739</b>
		Medical above	
719.501	RETIREE PRESC. INS.	Actively covered:	<b>77,880</b>
		11 Retirees	
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered:	<b>2,220</b>
		3.40 Active Employees	
720.001	RETIREE LIFE/LTD INS.	Actively covered:	<b>269</b>
		8 Retirees	
722.000	PENSION PAYMENTS	Defined Benefit Plan - Employer contribution based on % of payroll	<b>126,946</b>
		3.40 Active Employees	
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	<b>5,509</b>
728.000	OFFICE SUPPLIES	Miscellaneous supplies	<b>3,120</b>
757.000	OPERATING SUPPLIES	Various incidentals and items for DPW use with useful lives of less than one year	<b>16,600</b>
768.000	UNIFORMS	Third party contractors' charges to the City for DPW uniform cleanings	<b>4,500</b>
820.001	ENGINEERING-STORM	Engineering costs related to storm water system	<b>8,800</b>
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	<b>3,200</b>
862.000	MEMBERSHIPS	American Public Works Association and other DPW-related memberships	<b>1,000</b>
863.000	TRAINING	OSHA required safety seminars and other DPW-related training seminars	<b>150</b>
865.000	PERSONNEL EXAMS	CDL testing and physicals	<b>2,100</b>

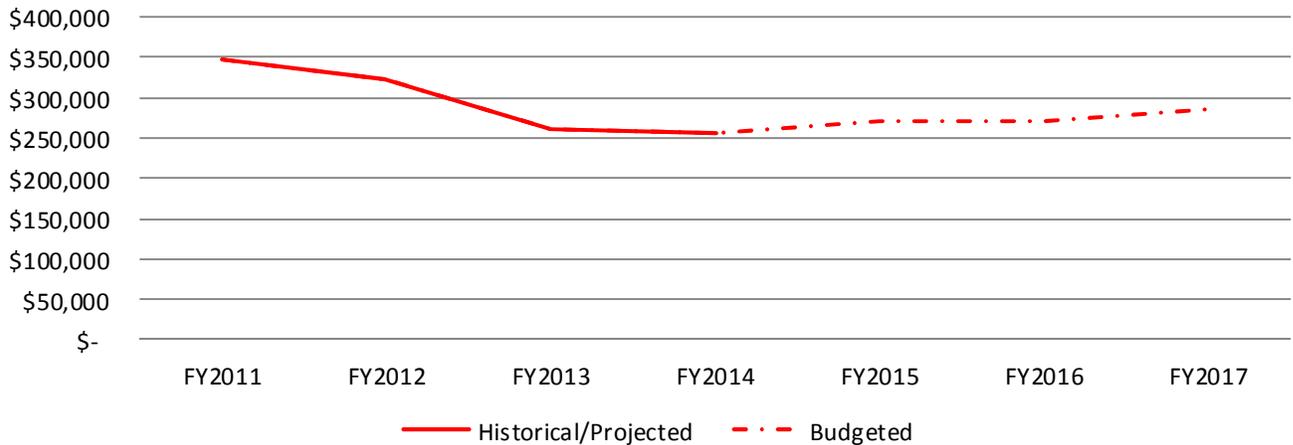
**DEPARTMENT OF PUBLIC WORKS  
GENERAL FUND – DEPT. 445  
BUDGET DETAIL**

**ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED**

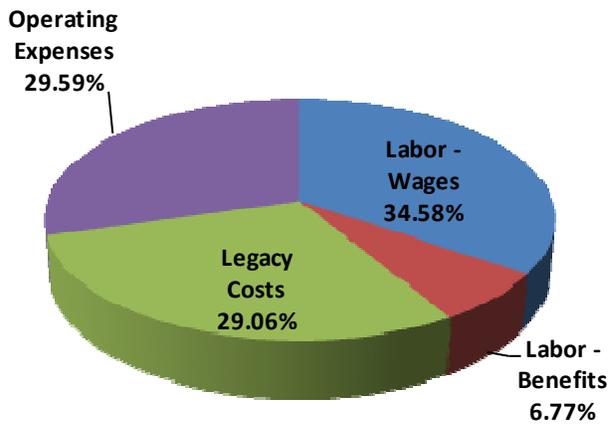
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
867.000	GAS, OIL, AND GREASE	Fuel and routine maintenance such as oil changes for DPW vehicles	<b>18,000</b>
921.000	ELECTRICITY	Electric bills for the DPW garage	<b>12,500</b>
923.000	HEAT	Heating bills for the DPW garage	<b>7,200</b>
924.000	WATER PURCHASES	DPW building (and water tanker) water usage; payable to the Water & Sewer Fund	<b>8,320</b>
926.000	STREET LIGHTING	Electric bills charged by DTE Energy for the City's street lights	<b>175,000</b>
931.000	BUILDING MAINT.	Routine maintenance and repairs to the DPW garage	<b>11,000</b>
932.000	PARKS/FIELDS MAINT.	Routine maintenance and upkeep for City parks and other City green spaces	<b>13,000</b>
933.000	EQUIPMENT MAINT.	Maintenance of DPW vehicles and equipment; commonly repaired with parts by the City's part-time mechanic or sent out to the City of Troy. Troy then invoices the City.	<b>45,000</b>
939.000	TREE MAINTENANCE	Tree planting and stump removal by third party vendors	<b>10,000</b>
962.000	MISCELLANEOUS		<b>250</b>
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with a useful life of greater than one year	<b>1,000</b>
<b>TOTAL, DEPT. 445</b>			<b>\$ 931,666</b>

# PARKS AND RECREATION GENERAL FUND – DEPT. 690 DEPARTMENT DASHBOARD

## Department Expenses, Historical and Budgeted - FY2011 - FY2017



### Expenses by Type, 2015 Budget



### ***DEPARTMENT AT A GLANCE***

#### TOP THREE EXPENSES - APPROVED FY2015 BUDGET

101-690-707.000	Part Time Wages	\$ 48,078
101-690-719.501	Retiree Prescr. Ins.	42,250
101-690-719.001	Retiree Health Ins.	36,420

#### BUDGET AT LEVEL OF COUNCIL APPROVAL

2015 Budget	\$ 271,020
2016 Budget	271,819
2017 Budget	284,954

#### MISSION STATEMENT

The mission of the Center Line Parks & Recreation Department is to provide safe, inviting, and exciting parks, facilities, and programs to all of its residents by preserving the beauty of the City's greenery and maintaining affordable rates for the services provided while expanding and adapting to the community's needs.

#### SIGNIFICANT CHANGES

Beginning in December 2013, the Library Director took over the City's Parks and Recreation Department and now leads both departments. As a result, there will be significant changes to staffing at both departments in the upcoming fiscal years.

# PARKS AND RECREATION GENERAL FUND – DEPT. 690 BUDGET DETAIL

## THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
		FY2011	FY2012	FY2013	PERCENT CHANGE	BALANCE AT FEB 28, '14	BALANCE AT JUN 30, '14
703.000	COMMISSION FEES	\$ 388	\$ 415	\$ 260	-33%	\$ 63	\$ 525
706.000	SALARIES	45,641	45,717	1,701	-96%	7,135	17,667
707.000	PART TIME	56,633	54,326	79,453	40%	44,479	71,195
710.000	CONTRACTUAL SERVICES	4,096	4,956	5,532	35%	-	-
715.000	SOCIAL SECURITY	7,498	8,106	6,104	-19%	3,949	6,838
716.000	OPTICAL	135	137	-	-100%	6	50
718.000	DENTAL	1,835	1,602	-	-100%	231	680
719.000	ACTIVE EE HEALTH INS.	69,318	76,461	44,293	-36%	-	3,709
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	26,034	42,000
719.500	ACTIVE EE PRESCR. INS.	54,592	41,948	45,226	-17%	227	851
719.501	RETIREE EE PRESCR. INS.	-	-	-	0%	23,495	38,000
720.000	ACTIVE EE LIFE/LTD INS.	626	821	122	-81%	124	212
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	101	150
722.000	PENSION PAYMENTS	11,695	13,441	730	-94%	-	-
724.000	WORKER'S COMPENSATION	812	828	469	-42%	1,063	1,063
728.000	OFFICE SUPPLIES	6,167	6,963	525	-91%	664	1,500
728.001	INSIDER MAGAZINE EXPENSES	-	-	3,432	100%	2,006	3,300
751.000	OTHER PROGRAM EXPENSES	4,793	24,308	27,136	466%	5,604	6,300
751.001	SUMMER CAMP EXPENSES	-	-	2,719	100%	4,525	7,000
751.002	TRIP PROGRAM EXPENSES	-	-	6,190	100%	5,653	13,000
751.003	BUS PROGRAM EXPENSES	-	-	2,700	100%	3,545	10,000
751.004	OPEN SWIM PROGRAM EXP.	-	-	2,726	100%	1,001	2,000
757.000	OPERATING SUPPLIES	729	493	1,284	76%	-	-
760.000	ACTIVITY SUPPLIES	26,837	10,678	379	-99%	-	-
853.000	TELEPHONES	2,136	2,683	2,434	14%	652	1,100
861.000	MILEAGE	51	55	69	35%	44	410
862.000	MEMBERSHIPS	271	250	211	-22%	280	280
863.000	TRAINING	-	-	-	0%	-	700
921.000	ELECTRICITY	11,050	12,532	10,183	-8%	4,914	10,500
923.000	HEAT	10,017	3,360	3,980	-60%	2,770	3,900
924.000	WATER PURCHASES	2,615	3,269	2,947	13%	1,439	2,600
931.000	BUILDING MAINTENANCE	6,995	7,661	6,335	-9%	3,112	5,520
933.000	EQUIPMENT MAINTENANCE	1,141	736	1,500	31%	1,990	3,610
940.000	EQUIPMENT RENTAL	60	-	-	-100%	-	-
962.000	MISCELLANEOUS	21,459	248	34	-100%	-	-
970.000	CAPITAL OUTLAY	-	469	2,831	100%	675	800
<b>TOTAL, DEPT. 690</b>		<b>\$ 347,590</b>	<b>\$ 322,463</b>	<b>\$ 261,505</b>	<b>-25%</b>	<b>\$ 145,781</b>	<b>\$ 255,460</b>

**PARKS AND RECREATION  
GENERAL FUND – DEPT. 690  
BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016	FY2017
						FORECAST	FORECAST
703.000	COMMISSION FEES	\$ 525	\$ 525	\$ -	0.00%	\$ 525	\$ 525
706.000	SALARIES	17,667	17,490	(177)	-1.00%	17,490	18,365
706.001	SALARIES-SUMMER CAMP	-	9,010	9,010	100.00%	9,010	9,461
707.000	PART TIME	71,195	48,078	(23,117)	-32.47%	48,078	50,592
707.001	PART TIME-SUM. CAMP	-	18,612	18,612	100.00%	18,612	20,655
710.000	CONTRACTUAL SERVICES	-	4,400	4,400	100.00%	4,600	4,700
715.000	SOCIAL SECURITY	6,813	7,130	317	4.65%	7,130	7,580
716.000	OPTICAL	50	76	26	52.00%	77	78
718.000	DENTAL	680	926	246	36.18%	930	939
719.000	ACTIVE EE HEALTH INS.	3,709	5,188	1,479	39.88%	5,603	5,883
719.001	RETIREE HEALTH INS.	42,000	36,420	(5,580)	-13.29%	38,616	40,992
719.500	ACTIVE EE PRESCR. INS.	851	1,162	311	36.55%	1,255	1,515
719.501	RETIREE PRESC. INS.	38,000	42,250	4,250	11.18%	45,432	48,600
720.000	ACTIVE EE LIFE/LTD INS.	212	312	100	47.17%	318	324
720.001	RETIREE LIFE/LTD INS.	150	101	(49)	-32.67%	103	105
722.500	DC PENSION PAYMENTS	-	2,500	2,500	100.00%	2,500	2,500
724.000	WORKER'S COMP.	500	1,050	550	110.00%	1,050	1,050
728.000	OFFICE SUPPLIES	1,500	1,500	-	0.00%	1,600	1,600
728.001	INSIDER MAGAZINE	3,300	3,700	400	12.12%	3,700	3,700
751.000	OTHER PROGRAM EXP.	6,300	6,300	-	0.00%	6,300	6,300
751.001	SUMMER CAMP EXPENSES	6,000	7,000	1,000	16.67%	7,000	7,000
751.002	TRIP PROGRAM EXPENSES	13,000	13,000	-	0.00%	13,000	13,000
751.003	BUS PROGRAM EXPENSES	10,000	10,000	-	0.00%	10,000	10,000
751.004	OPEN SWIM PROGRAM	2,690	2,500	(190)	-7.06%	2,500	2,500
853.000	TELEPHONES	925	1,000	75	8.11%	1,000	1,100
861.000	MILEAGE	410	100	(310)	-75.61%	100	100
862.000	MEMBERSHIPS	285	290	5	1.75%	290	290
863.000	TRAINING	700	300	(400)	-57.14%	300	700
921.000	ELECTRICITY	10,500	10,500	-	0.00%	10,500	10,500
923.000	HEAT	3,900	3,900	-	0.00%	3,900	3,900
924.000	WATER PURCHASES	2,600	2,600	-	0.00%	2,800	2,900
931.000	BUILDING MAINTENANCE	5,520	5,500	(20)	-0.36%	5,500	5,500
933.000	EQUIPMENT MAINT.	3,610	3,500	(110)	-3.05%	1,500	2,000
970.000	CAPITAL OUTLAY	800	4,100	3,300	412.50%	500	-
<b>TOTAL, DEPT. 690</b>		<b>\$ 254,392</b>	<b>\$ 271,020</b>	<b>\$ 16,628</b>	<b>6.54%</b>	<b>\$ 271,819</b>	<b>\$ 284,954</b>

# PARKS AND RECREATION GENERAL FUND – DEPT. 690 BUDGET DETAIL

## ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015																																			
703.000	COMMISSION FEES	Ten Meetings a year @ \$52.50 per meeting	\$ 525																																			
706.000	SALARIES	33% allocation of Parks and Rec and Library Director wages based on expected time spent on Parks and Recreation activity less Summer Day Camp time.	17,490																																			
706.001	SAL.-SUMMER CAMP	17% allocation of Parks and Rec and Library Director wages based on expected time spent on Summer Day Camp activities.	9,010																																			
707.000	PART TIME	Wages for all part-time personnel less Summer Day Camp time	48,078																																			
		<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Position</u></th> <th style="text-align: center;"><u>FTE</u></th> <th style="text-align: center;"><u>HOURS</u></th> <th style="text-align: right;">\$</th> <th></th> </tr> </thead> <tbody> <tr> <td>Secretary</td> <td style="text-align: center;">0.60</td> <td style="text-align: center;">1,248</td> <td></td> <td style="text-align: right;">17,472</td> </tr> <tr> <td>Building Assistant</td> <td style="text-align: center;">0.80</td> <td style="text-align: center;">1,664</td> <td></td> <td style="text-align: right;">12,438</td> </tr> <tr> <td>Custodian</td> <td style="text-align: center;">0.65</td> <td style="text-align: center;">1,352</td> <td></td> <td style="text-align: right;">12,168</td> </tr> <tr> <td>Life Guards</td> <td style="text-align: center;">0.14</td> <td style="text-align: center;">288</td> <td></td> <td style="text-align: right;">2,880</td> </tr> <tr> <td>Dance Instructor</td> <td style="text-align: center;">0.15</td> <td style="text-align: center;">312</td> <td></td> <td style="text-align: right;">3,120</td> </tr> <tr> <td></td> <td style="text-align: center;"><u>2.34</u></td> <td style="text-align: center;"><u>4,864</u></td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><u>48,078</u></td> </tr> </tbody> </table>	<u>Position</u>	<u>FTE</u>	<u>HOURS</u>	\$		Secretary	0.60	1,248		17,472	Building Assistant	0.80	1,664		12,438	Custodian	0.65	1,352		12,168	Life Guards	0.14	288		2,880	Dance Instructor	0.15	312		3,120		<u>2.34</u>	<u>4,864</u>	\$	<u>48,078</u>	
<u>Position</u>	<u>FTE</u>	<u>HOURS</u>	\$																																			
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707.000	PART TIME- SUM. CAMP	Wages for all Summer Day Camp part-time personnel	18,612																																			
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710.000	CONTRACTUAL SERV.'S	Payments to third party contractor for Zumba classes	4,400																																			
715.000	SOCIAL SECURITY	7.65% of wages, rounded	7,130																																			
716.000	OPTICAL	Actively covered: 0.50 Active Employees	76																																			
718.000	DENTAL	Actively covered: 0.50 Active Employees	926																																			
719.000	ACTIVE EE HEALTH INS.	Actively covered: 20% employee contribution in FY2015 0.50 Active Employees	5,188																																			
719.001	RETIREE HEALTH INS.	Actively covered: 6 Retirees	36,420																																			
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active 20% employee contribution in FY2015 Medical above	1,162																																			
719.501	RETIREE PRESC. INS.	Actively covered: 6 Retirees	42,250																																			
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 0.50 Active Employees	312																																			
720.001	RETIREE LIFE/LTD INS.	Actively covered: 3 Retirees	101																																			
722.000	DC PENSION PAYMENTS	Defined Contribution Plan - Employer contribution is \$5,000 annually based upon appointment letter of Library and Parks/Rec Director. 50% of this contribution is charged to the Parks and Recreation department based on allocation of the Director's time between both departments.	2,500																																			
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	1,050																																			
728.000	OFFICE SUPPLIES	General office supplies, such as paper and printer toner	1,500																																			
728.001	INSIDER MAGAZINE	Publication expenses associated with the Center Line Insider; published twice annually	3,700																																			
751.000	OTHER PROGRAM EXP.	Parks and Rec programs for which there is no specific expense account	6,300																																			
751.001	SUMMER CAMP PROG.	Summer Camp Program - all non-labor expenses, including food, and supplies	7,000																																			
751.002	TRIP PROGRAM EXP.	All Parks and Rec trips (excluding bus costs), such as trips to Mackinac Island	13,000																																			
751.003	BUS PROGRAM EXP.	Bus expenses for various local and regional trips	10,000																																			

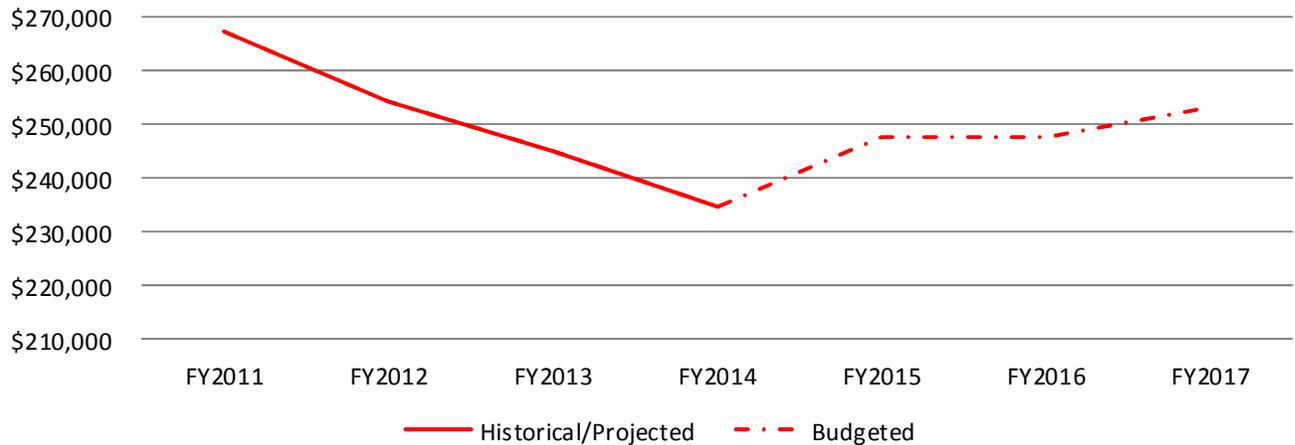
# PARKS AND RECREATION GENERAL FUND – DEPT. 690 BUDGET DETAIL

## ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED

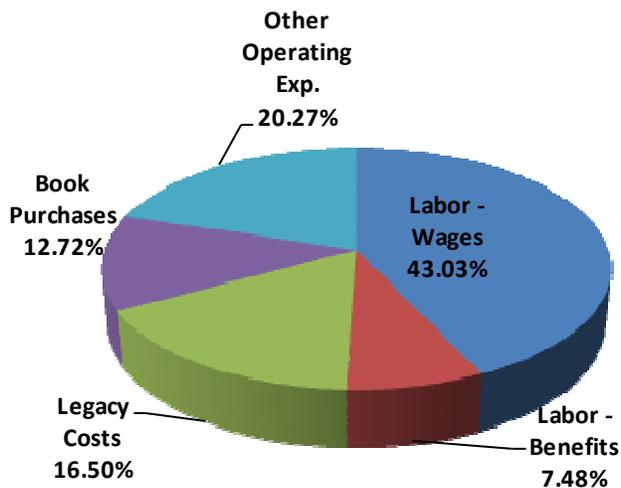
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
751.004	OPEN SWIM PROGRAM	Open swim costs as invoiced by Center Line Public Schools. Based on 78 total sessions annually.	2,500
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	1,000
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	100
862.000	MEMBERSHIPS	MRPA Membership	290
863.000	TRAINING	Certified Playground Safety Instructor course	300
921.000	ELECTRICITY	Electric bills for the Parks and Recreation building and associated out buildings	10,500
923.000	HEAT	Heating bills for the Parks and Recreation building	3,900
924.000	WATER PURCHASES	Parks and Recreation water usage; payable to the Water & Sewer Fund	2,600
931.000	BUILDING MAINT.	Routine maintenance and repairs to the Parks and Recreation building and related out buildings	5,500
933.000	EQUIPMENT MAINT.	Annual copier maintenance fee	770
		Routine equipment maint. on playground	2,000
		Miscellaneous repairs	730
		<u>3,500</u>	3,500
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with useful life greater than one year. In parks and recreation, these funds are typically used to replace tables and chairs.	4,100
<b>TOTAL, DEPT. 690</b>			<b>\$ 271,020</b>

# CENTER LINE PUBLIC LIBRARY GENERAL FUND – DEPT. 730 DEPARTMENT DASHBOARD

## Department Expenses, Historical and Budgeted - FY2011 - FY2017



### Expenses by Type, 2015 Budget



### ***DEPARTMENT AT A GLANCE***

#### TOP THREE EXPENSES - APPROVED FY2015 BUDGET

101-730-707.000	Part Time Wages	\$	79,571
101-730-957.000	Book Purchases		31,500
101-730-706.000	Salaries		26,500

#### BUDGET AT LEVEL OF COUNCIL APPROVAL

2015 Budget	\$	247,638
2016 Budget		247,787
2017 Budget		253,137

#### MISSION STATEMENT

The Center Line Public Library shall provide access to ideas and information that support life-long learning and enhance the quality of life through (1) community-based services and collections available to all, (2) excellence in patron service; and (3) technology linking the community with the world of information.

#### SIGNIFICANT CHANGES

Beginning in December 2013, the Library Director took over the City's Parks and Recreation Department and now leads both departments. As a result, there will be significant changes to staffing at both departments in the upcoming fiscal years.

# CENTER LINE PUBLIC LIBRARY GENERAL FUND – DEPT. 730 BUDGET DETAIL

## THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
703.000	COMMISSION FEES	\$ 368	\$ 305	\$ 383	4%	\$ 55	\$ 500
706.000	SALARIES	67,877	30,224	18,023	-73%	7,135	17,667
707.000	PART TIME	46,960	71,138	84,036	79%	51,353	82,467
715.000	SOCIAL SECURITY	7,444	8,030	7,776	4%	4,474	7,775
716.000	OPTICAL	135	137	69	-49%	6	50
718.000	DENTAL	1,835	1,923	1,286	-30%	231	680
719.000	ACTIVE EE HEALTH INS.	36,316	29,663	24,816	-32%	-	3,709
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	12,674	18,000
719.003	REIMB. OF RETIREE MEDIC.	-	-	-	0%	33	-
719.500	ACTIVE EE PRESCR. INS.	23,833	12,819	14,048	-41%	227	851
719.501	RETIREE PRESCRIPTION INS.	-	-	-	0%	11,500	19,000
720.000	ACTIVE EE LIFE/LTD INS.	562	525	513	-9%	124	212
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	101	165
722.000	PENSION PAYMENTS	3,788	7,166	3,879	2%	-	-
724.000	WORKER'S COMPENSATION	104	114	75	-28%	189	200
728.000	OFFICE SUPPLIES	4,838	5,361	6,809	41%	3,468	5,300
777.000	CUSTODIAL SUPPLIES	84	1,417	369	339%	18	100
853.000	TELEPHONES	5,112	6,577	6,483	27%	1,652	3,000
861.000	MILEAGE	456	303	389	-15%	370	400
862.000	MEMBERSHIPS	436	507	436	0%	207	440
863.000	TRAINING	425	225	60	-86%	120	200
870.000	SUBURBAN LIBRARY CO-OP	806	1,727	1,955	143%	1,031	2,000
880.000	COMMUNITY PROMOTION	1,219	1,715	1,597	31%	841	1,500
921.000	ELECTRICITY	9,671	10,298	10,438	8%	4,989	10,400
923.000	HEAT	3,062	2,468	2,090	-32%	2,628	3,250
924.000	WATER PURCHASES	978	2,991	2,246	130%	1,803	2,000
931.000	BUILDING MAINTENANCE	3,992	4,370	4,696	18%	1,429	5,300
933.000	EQUIPMENT MAINTENANCE	640	6,791	955	49%	174	1,300
934.000	BOOK MAINTENANCE	-	89	-	0%	-	-
940.000	EQUIPMENT RENTAL	16,115	16,246	18,366	14%	12,837	17,300
957.000	BOOK PURCHASES	30,295	31,161	31,637	4%	20,843	30,000
962.000	MISCELLANEOUS	89	194	1,488	1572%	-	210
970.000	CAPITAL OUTLAY	-	-	-	0%	685	685
<b>TOTAL, DEPT. 730</b>		<b>\$ 267,440</b>	<b>\$ 254,484</b>	<b>\$ 244,918</b>	<b>-8%</b>	<b>\$ 141,197</b>	<b>\$ 234,661</b>

**CENTER LINE PUBLIC LIBRARY  
GENERAL FUND – DEPT. 730  
BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016	FY2017
						FORECAST	FORECAST
703.000	COMMISSION FEES	\$ 500	\$ 500	\$ -	0.00%	\$ 500	\$ 500
706.000	SALARIES	17,667	26,500	8,833	50.00%	26,500	27,825
707.000	PART TIME	82,467	79,571	(2,896)	-3.51%	79,571	85,980
715.000	SOCIAL SECURITY	7,830	8,156	326	4.16%	8,116	8,707
716.000	OPTICAL	50	77	27	54.00%	77	78
718.000	DENTAL	680	926	246	36.18%	930	940
719.000	ACTIVE EE HEALTH INS.	3,709	5,189	1,480	39.90%	5,604	5,884
719.001	RETIREE HEALTH INS.	18,000	18,980	980	5.44%	16,872	10,752
719.003	REIMB. OF RETIREE MEDIC.	100	500	400	400.00%	500	500
719.500	ACTIVE EE PRESCR. INS.	851	1,162	311	36.55%	1,255	1,515
719.501	RETIREE PRESCR. INS.	19,000	21,240	2,240	11.79%	22,716	24,300
720.000	ACTIVE EE LIFE/LTD INS.	212	312	100	47.17%	318	325
720.001	RETIREE LIFE/LTD INS.	165	134	(31)	-18.79%	137	140
722.500	DC PENSION PAYMENTS	-	2,500	2,500	100.00%	2,500	2,500
724.000	WORKER'S COMP.	100	200	100	100.00%	200	200
728.000	OFFICE SUPPLIES	5,300	2,400	(2,900)	-54.72%	3,000	3,100
751.000	PROGRAM EXPENSES	5,300	1,200	(4,100)	-77.36%	1,200	1,200
777.000	CUSTODIAL SUPPLIES	400	400	-	0.00%	400	400
853.000	TELEPHONES	4,114	1,700	(2,414)	-58.68%	1,700	1,700
861.000	MILEAGE	610	600	(10)	-1.64%	600	600
862.000	MEMBERSHIPS	440	650	210	47.73%	650	650
863.000	TRAINING	200	200	-	0.00%	200	200
870.000	SUB. LIBRARY CO-OP	2,000	2,100	100	5.00%	2,100	2,200
880.000	COMMUNITY PROMOTION	1,500	300	(1,200)	-80.00%	300	300
921.000	ELECTRICITY	10,389	10,000	(389)	-3.74%	10,000	10,000
923.000	HEAT	2,500	2,500	-	0.00%	2,500	2,500
924.000	WATER PURCHASES	2,000	2,000	-	0.00%	2,000	2,000
931.000	BUILDING MAINTENANCE	5,312	5,300	(12)	-0.23%	5,300	5,300
933.000	EQUIPMENT MAINT.	1,300	500	(800)	-61.54%	500	500
934.000	BOOK MAINTENANCE	100	3,000	2,900	2900.00%	2,400	2,400
940.000	EQUIPMENT RENTAL	17,341	17,341	-	0.00%	17,641	17,941
957.000	BOOK PURCHASES	30,000	31,500	1,500	5.00%	31,500	32,000
962.000	MISCELLANEOUS	210	-	(210)	-100.00%	-	-
970.000	CAPITAL OUTLAY	685	-	(685)	-100.00%	-	-
<b>TOTAL, DEPT. 730</b>		<b>\$ 241,032</b>	<b>\$ 247,638</b>	<b>\$ 6,606</b>	<b>2.74%</b>	<b>\$ 247,787</b>	<b>\$ 253,137</b>

# CENTER LINE PUBLIC LIBRARY GENERAL FUND – DEPT. 730 BUDGET DETAIL

## ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015																												
703.000	COMMISSION FEES		\$ 500																												
706.000	SALARIES	50% allocation of Parks and Rec and Library Director wages based on expected time spent on Library activities.	26,500																												
707.000	PART TIME	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Position</u></th> <th style="text-align: center;"><u>FTE</u></th> <th style="text-align: center;"><u>HOURS</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>Assistant Librarian</td> <td style="text-align: center;">0.60</td> <td style="text-align: center;">1,248</td> <td style="text-align: right;">17,472</td> </tr> <tr> <td>Programming Asst.</td> <td style="text-align: center;">0.35</td> <td style="text-align: center;">728</td> <td style="text-align: right;">7,280</td> </tr> <tr> <td>Collection Asst.</td> <td style="text-align: center;">0.51</td> <td style="text-align: center;">1,066</td> <td style="text-align: right;">10,660</td> </tr> <tr> <td>Library Clerks</td> <td style="text-align: center;">2.20</td> <td style="text-align: center;">4,578</td> <td style="text-align: right;">40,415</td> </tr> <tr> <td>Custodian</td> <td style="text-align: center;">0.20</td> <td style="text-align: center;">416</td> <td style="text-align: right;">3,744</td> </tr> <tr> <td></td> <td style="text-align: center;"><u>2.40</u></td> <td style="text-align: center;"><u>4,994</u></td> <td style="text-align: right;"><u>79,571</u></td> </tr> </tbody> </table>	<u>Position</u>	<u>FTE</u>	<u>HOURS</u>		Assistant Librarian	0.60	1,248	17,472	Programming Asst.	0.35	728	7,280	Collection Asst.	0.51	1,066	10,660	Library Clerks	2.20	4,578	40,415	Custodian	0.20	416	3,744		<u>2.40</u>	<u>4,994</u>	<u>79,571</u>	79,571
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	<u>2.40</u>	<u>4,994</u>	<u>79,571</u>																												
715.000	SOCIAL SECURITY	7.65% of wages, rounded	8,156																												
716.000	OPTICAL	Actively covered: 0.50 Active Employees	77																												
718.000	DENTAL	Actively covered: 0.50 Active Employees	926																												
719.000	ACTIVE EE HEALTH INS.	Actively covered: 0.50 Active Employees	5,189																												
719.001	RETIREE HEALTH INS.	Actively covered: 3 Retirees	18,980																												
719.003	REIMB. OF RET. MEDIC.	The estimated cost of reimbursing certain employees for co-pays and deductible medical payments as a result of an agreement made with certain retirees when health care coverages were changed in previous years.	500																												
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active Medical above	1,162																												
719.501	RETIREE PRESC. INS.	Actively covered: 3 Retirees	21,240																												
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 0.50 Active Employees	312																												
720.001	RETIREE LIFE/LTD INS.	Actively covered: 3 Retirees	134																												
722.500	DC PENSION PAYMENTS	Defined Contribution Plan - Employer contribution is \$5,000 annually based upon appointment letter of Library and Parks/Rec Director. 50% of this contribution is charged to the Parks and Recreation department based on allocation of the Director's time between both departments.	2,500																												
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	200																												
728.000	OFFICE SUPPLIES	Miscellaneous supplies	2,400																												
751.000	PROGRAM EXP.	The cost associated with purchases of prizes for the Library's summer reading program	1,200																												
777.000	CUSTODIAL SUPPLIES	Cleaning supplies used by custodial staff to clean the Library building	400																												
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines). In addition, internet connectivity, static IP fees, and charges for fax line.	1,700																												
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	600																												
862.000	MEMBERSHIPS	Memberships in various library-related organizations, such as the Michigan Library Association	650																												
863.000	TRAINING	Level III Library Workshop Certification course for one employee	200																												
870.000	MACOMB LIB. NETWORK	Paid to Suburban Library Cooperative; 50% of Library's State Aid annually	2,100																												

**CENTER LINE PUBLIC LIBRARY**  
**GENERAL FUND – DEPT. 730**  
**BUDGET DETAIL**

**ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED**

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
880.000	COMMUNITY PROMO.	Public speakers for various library programs and events	<b>300</b>
921.000	ELECTRICITY	Electric bills for the Center Line Public Library building	<b>10,000</b>
923.000	HEAT	Heating bills for the Center Line Public Library building	<b>2,500</b>
924.000	WATER PURCHASES	Library water usage; payable to the Water & Sewer Fund	<b>2,000</b>
931.000	BUILDING MAINT.	Routine maintenance and repairs to the Center Line Public Library building	<b>5,300</b>
933.000	EQUIPMENT MAINT.	Routine maintenance of copier and other library equipment	<b>500</b>
934.000	BOOK MAINTENANCE	Binding of old, serviceable books for the purpose of returning them to circulation	<b>3,000</b>
940.000	EQUIPMENT RENTAL	Payment to Library Cooperative for use of cooperative's SIRSI computer system	<b>17,341</b>
957.000	BOOK PURCHASES	Purchases of books for the library collection	<b>31,500</b>
<b>TOTAL, DEPT. 730</b>			<b>\$ 247,638</b>

# OTHER POST-EMPLOYMENT BENEFITS (OPEB) CONTRIBUTION GENERAL FUND – DEPT. 990 BUDGET MEMO

The Other Post-Employment Benefits (OPEB) Contribution is an annual contribution made based on Council decision to fund a portion of the liability over the next two fiscal years. The City Council has elected to contribute all unassigned General Fund balances in excess of 20% of current department expenses, including Public Safety current labor and operating expenses. Additionally, though not included in the below table as it comes from another source, the City contributes 100% of the Water & Sewer Fund’s portion of the annual required contribution, which will be \$91,508 in fiscal year 2015.

When the funds are contributed, they are transferred to the OPEB Investment Trust Fund. The funds in the Trust are invested per the Trust’s Investment Policy as approved by the City Council. The Trust Fund’s third party investment manager reports directly to the City Council and the Plan’s authorized agents, the City Manager and the City Finance Director/Treasurer.

The following table outlines the fiscal year 2014 contribution along with the budgeted contributions for fiscal years 2015 through 2017:

ACCOUNT NUMBER	ACCOUNT TITLE	PRIOR YEAR FY2013	CURRENT YEAR PROJECTION	APPROVED FY2015 BUDGET	FORECASTED	
					FY2016 BUDGET	FY2017 BUDGET
998.736	OPEB CONTRIBUTION	1,069,819	\$ 530,793	\$ 399,747	\$ 96,971	\$ -

Based on the current actuarial valuation for the OPEB Investment Trust dated December 31, 2012, the full amount of the annual required contribution (ARC) will not be contributed in any of the next three fiscal years.

**OTHER FINANCING USES (OFU) – TRANSFERS OUT  
GENERAL FUND – DEPT. 999  
BUDGET MEMO**

Each year, the City transfers funds out of the General Fund. The most significant transfer the City makes from its General Fund is the transfer to the Public Safety Fund. The transfer is made annually to cover public safety operating expenses not covered by the Public Safety Operating millage. The City also contributes to the Capital Improvement Fund as needed in order to satisfy funding requirements for planned capital projects.

The following table outlines current year projected transfers as well as budgeted transfers for the next three fiscal years:

ACCOUNT NUMBER	ACCOUNT TITLE	PRIOR YEAR FY2013	CURRENT YEAR PROJECTION	APPROVED	FORECASTED	
				FY2015 BUDGET	FY2016 BUDGET	FY2017 BUDGET
999.205	TRANSFER OUT - PS FUND	\$ 770,900	\$ 989,500	\$ 944,180	\$ 934,431	\$ 1,058,025
999.401	TRANSFER OUT - CI FUND	350,000	-	130,000	67,000	-
<b>TOTAL, DEPT. 999</b>		<b>\$ 1,120,900</b>	<b>\$ 989,500</b>	<b>\$ 1,074,180</b>	<b>\$ 1,001,431</b>	<b>\$ 1,058,025</b>

# MAJOR STREET FUND FUND 202 FUND INTRODUCTION

The Michigan Department of Transportation (MDOT) administers Public Act 51 of 1951 (as amended), which is a state law covering many transportation funding issues. Center Line receives funding through the “Act 51” program annually. Per the Michigan Uniform Chart of Accounts as well as Act 51, the appropriations from MDOT as well as the expenditures incurred against them must be separately tracked. This is achieved by the City having a Major Street Fund and a Local Street Fund.

The City of Center Line has designated 6.81 miles of “major streets” as defined under Act 51. This designation has not changed in recent years and is not expected to go forward. The City performs routine maintenance (including repair and reconstruction when necessary), winter maintenance, which includes salting and plowing services, as well as traffic services, such as street sign repair and replacement.

As the reader reviews historical data regarding the Fund, it is important to note that in fiscal year 2014 the City began allocating department of public works (DPW) labor and benefits. While these costs have historically not been significant, the City has decided to better track labor hours spent on Act 51 activities by properly budgeting allocated time, and associated fringe benefits such as healthcare and pension payments, to the fund. This change was made to both the Major Street Fund (Fund 202) and the Local Street Fund (Fund 203).

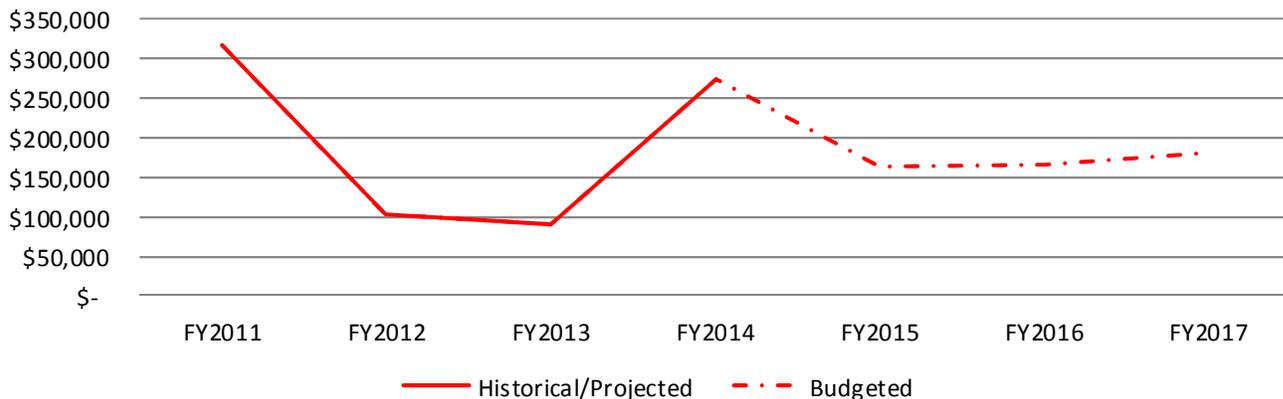
Finally, the City plans on funding several projects using major and local street funds over the next three years. A joint crack and sealing project will be done during fiscal years 2015 and 2016. Total project costs are expected to be \$85,000 in fiscal year 2015 and \$100,000 in fiscal year 2016. Both projects will be funded based on which streets the work is performed on and whether those streets are major or local streets. It is expected that the allocation will be 78% local streets and 22% major streets per preliminary engineering analysis on roads with joint and crack sealing needs. In fiscal year 2017, there will be a cement patch program. The cost of the program is expected to be \$160,000 and will be allocated between the major and local street funds at the same rate as the joint and sealing program (78% local streets and 22% major streets).

The following is a table listing (alphabetically) all the Major Streets in the City of Center Line:

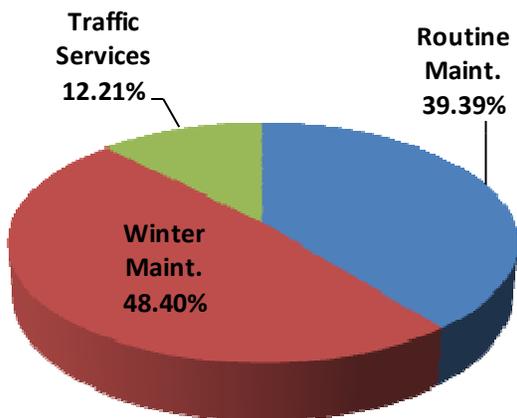
<b>STREET NAME</b>	<b>FROM - TO</b>	<b>STREET NAME</b>	<b>FROM - TO</b>
Arsenal	Busch - 11 Mile Road	Liberal	Bernice - 11 Mile Road
Bernice	Liberal - Arsenal	Lorraine	10 Mile Road - 11 Mile Road
Busch	Arsenal - Sylvan	McKinley	Arsenal - Lorraine
Engleman	Lorraine - City Park	Sherwood	Entire Length of City
Federal	Stephens - 10 Mile Road	Stephens	Lawrence - Lorraine
Lawrence	Stephens - 11 Mile Road	Warren Blvd.	Van Dyke - Lorraine

# MAJOR STREET FUND FUND 202 FUND DASHBOARD

## Department Expenses (Excluding Transfers Out), Historical and Budgeted - FY2011 Through FY2017



### Expenses by Type, 2015 Budget



### **FUND AT A GLANCE**

#### TOP THREE EXPENSES - APPROVED FY2015 BUDGET

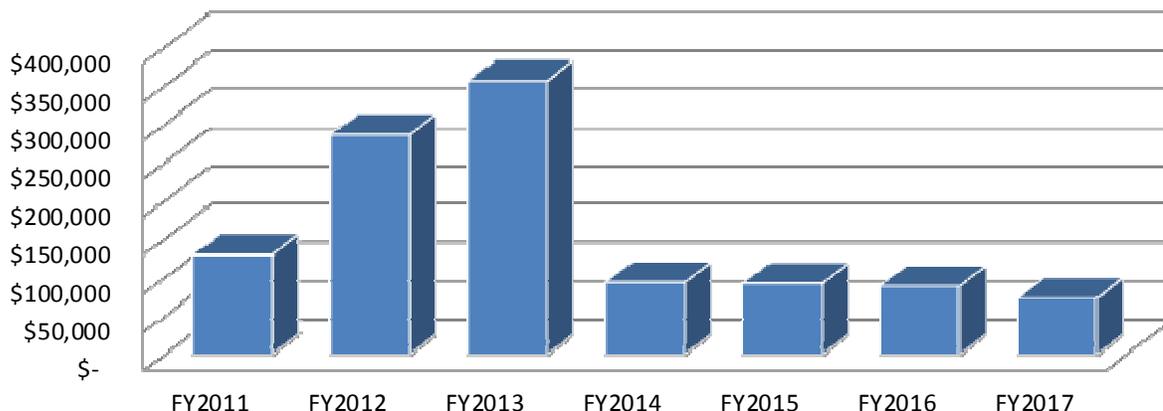
202-952-757.000	Winter - Oper. Supp	\$ 45,000
202-955-759.000	Administration	31,900
202-951-822.000	Road Repair/Recon.	18,700

#### BUDGET AT LEVEL OF COUNCIL APPROVAL

*(Includes transfers out)*

2015 Budget	\$ 321,960
2016 Budget	327,308
2017 Budget	342,935

### Historical and Projected Fund Balances



# MAJOR STREET FUND

## FUND 202

### BUDGET DETAIL

#### THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
<b>REVENUES</b>							
546.000	ACT 51 STATE REVENUE	\$ 299,371	\$ 313,205	\$ 314,299	5%	\$ 159,677	\$ 314,299
664.230	INTEREST EARNINGS	-	514	675	100%	227	350
676.000	REIMBURSEMENTS	-	5,000	1,550	100%	-	-
	<b>TOTAL REVENUES</b>	<b>299,371</b>	<b>318,719</b>	<b>316,524</b>	<b>6%</b>	<b>159,904</b>	<b>314,649</b>
<b>EXPENDITURES</b>							
<b>DEPT. 951 - ROUTINE MAINTENANCE</b>							
706.000	SALARIES	1,235	5,845	1,512	22%	2,481	6,950
715.000	SOCIAL SECURITY	94	461	116	23%	159	535
716.000	OPTICAL	-	-	-	0%	11	25
718.000	DENTAL	-	-	-	0%	114	215
719.000	ACTIVE EE HEALTH INS.	-	-	-	0%	582	1,350
719.500	ACTIVE EE PRESCR. INS.	-	-	-	0%	225	325
720.000	ACTIVE EE LIFE/LTD INS.	-	-	-	0%	64	115
722.000	PENSION PAYMENTS	-	-	188	100%	771	2,000
724.000	WORKER'S COMPENSATION	-	-	-	0%	238	250
757.000	OPERATING SUPPLIES	-	-	4,731	100%	-	-
822.000	ROAD REPAIR/RECONSTR.	196,370	23,628	203	-100%	4,663	140,000
824.000	NON-MOTORIZED TRANSP.	19,880	-	-	-100%	-	-
940.000	EQUIPMENT RENTAL	20,000	11,307	14,146	-29%	-	20,000
	<b>TOTAL ROUTINE MAINT. EXP.</b>	<b>237,579</b>	<b>41,241</b>	<b>20,896</b>	<b>-91%</b>	<b>9,308</b>	<b>171,765</b>
<b>DEPT. 952 - WINTER MAINTENANCE</b>							
706.000	SALARIES	7,249	1,495	2,781	-62%	4,893	6,000
715.000	SOCIAL SECURITY	555	105	213	-62%	374	475
716.000	OPTICAL	-	-	-	0%	7	20
718.000	DENTAL	-	-	-	0%	89	175
719.000	ACTIVE EE HEALTH INS.	-	-	-	0%	388	950
719.500	ACTIVE EE PRESCR. INS.	-	-	-	0%	145	215
720.000	ACTIVE EE LIFE/LTD INS.	-	-	-	0%	43	80
722.000	PENSION PAYMENTS	-	-	800	100%	1,757	2,500
724.000	WORKER'S COMPENSATION	-	-	-	0%	161	175
757.000	OPERATING SUPPLIES	29,297	11,940	14,326	-51%	7,240	45,000
940.000	EQUIPMENT RENTAL	5,000	1,575	5,007	0%	-	5,000
	<b>TOTAL WINTER MAINT. EXP.</b>	<b>42,101</b>	<b>15,115</b>	<b>23,127</b>	<b>-45%</b>	<b>15,097</b>	<b>60,590</b>

**MAJOR STREET FUND  
FUND 202  
BUDGET DETAIL**

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – CONCLUDED

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
<b>DEPT. 953 - TRAFFIC SERVICES</b>							
706.000	SALARIES	562	145	-	-100%	-	-
715.000	SOCIAL SECURITY	30	7	-	-100%	-	-
757.000	OPERATING SUPPLIES	15,005	14,047	15,630	4%	8,770	10,000
940.000	EQUIPMENT RENTAL	1,327	30	34	-97%	-	1,000
	<b>TOTAL TRAFFIC SERVICES EXP.</b>	16,924	14,229	15,664	-7%	8,770	11,000
<b>DEPT. 955 - ADMINISTRATION</b>							
759.000	ADMINISTRATION	20,088	31,300	31,400	56%	563	30,500
	<b>SUBTOTAL, EXPENDITURES</b>	316,692	101,885	91,087	-71%	33,738	273,855
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	(17,321)	216,834	225,437		126,166	40,794
<b>DEPT. 956 - OTHER FINANCING USES</b>							
963.000	TRANSFERS OUT	(148,000)	(60,000)	(155,367)	5%	-	(303,283)
<b>FUND EQUITY</b>							
	NET CHANGE IN FUND BALANCE	(165,321)	156,834	70,070		126,166	(262,489)
	BEGINNING FUND BALANCE	294,975	129,654	286,488		356,558	356,558
	<b>ENDING FUND BALANCE, FUND 202</b>	<b>\$ 129,654</b>	<b>\$ 286,488</b>	<b>\$ 356,558</b>	<b>175%</b>	<b>\$ 482,724</b>	<b>\$ 94,069</b>

**MAJOR STREET FUND  
FUND 202  
BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016	FY2017
						FORECAST	FORECAST
<b>REVENUES</b>							
546.000	ACT 51 STATE REVENUE	\$ 305,000	\$ 319,899	14,899	4.88%	322,801	\$ 325,700
664.230	INTEREST EARNINGS	-	800	800	100.00%	1,000	1,000
	<b>TOTAL REVENUES</b>	<b>305,000</b>	<b>320,699</b>	<b>15,699</b>	<b>500.00%</b>	<b>323,801</b>	<b>326,700</b>
<b>EXPENDITURES</b>							
<b>DEPT. 951 - ROUTINE MAINTENANCE</b>							
706.000	SALARIES	6,957	8,537	1,580	22.71%	8,641	8,786
715.000	SOCIAL SECURITY	600	653	53	8.83%	662	673
716.000	OPTICAL	25	22	(3)	-12.00%	22	22
718.000	DENTAL	215	254	39	18.14%	255	257
719.000	ACTIVE EE HEALTH INS.	1,350	1,024	(326)	-24.15%	1,098	1,149
719.500	ACTIVE EE PRESCR. INS.	325	209	(116)	-35.69%	226	273
720.000	ACTIVE EE LIFE/LTD INS.	115	97	(18)	-15.65%	100	101
722.000	PENSION PAYMENTS	2,900	5,600	2,700	93.10%	5,713	5,827
724.000	WORKER'S COMP.	100	245	145	145.00%	248	255
822.000	ROAD REPAIR/RECONSTR.	20,000	18,700	(1,300)	-6.50%	22,000	35,200
940.000	EQUIPMENT RENTAL	20,000	16,280	(3,720)	-18.60%	16,280	16,280
	<b>TOTAL ROUTINE MAINT. EXP.</b>	<b>52,587</b>	<b>51,621</b>	<b>(966)</b>	<b>-1.84%</b>	<b>55,245</b>	<b>68,823</b>
<b>DEPT. 952 - WINTER MAINTENANCE</b>							
706.000	SALARIES	4,638	7,191	2,553	55.05%	7,461	7,558
715.000	SOCIAL SECURITY	400	550	150	37.50%	571	579
716.000	OPTICAL	20	14	(6)	-30.00%	14	14
718.000	DENTAL	175	169	(6)	-3.43%	169	172
719.000	ACTIVE EE HEALTH INS.	950	683	(267)	-28.11%	732	766
719.500	ACTIVE EE PRESCR. INS.	215	150	(65)	-30.23%	155	182
720.000	ACTIVE EE LIFE/LTD INS.	80	65	(15)	-18.75%	67	68
722.000	PENSION PAYMENTS	1,900	3,734	1,834	96.53%	3,808	3,884
724.000	WORKER'S COMP.	75	163	88	117.33%	166	169
757.000	OPERATING SUPPLIES	45,000	45,000	-	0.00%	45,000	45,000
940.000	EQUIPMENT RENTAL	5,000	5,720	720	14.40%	5,720	5,720
	<b>TOTAL WINTER MAINT. EXP.</b>	<b>58,453</b>	<b>63,439</b>	<b>4,986</b>	<b>8.53%</b>	<b>63,863</b>	<b>64,112</b>

**MAJOR STREET FUND  
FUND 202  
BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL - CONCLUDED

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
<b>DEPT. 953 - TRAFFIC SERVICES</b>							
757.000	OPERATING SUPPLIES	10,000	15,000	5,000	50.00%	15,000	15,000
940.000	EQUIPMENT RENTAL	1,000	1,000	-	0.00%	-	-
	<b>TOTAL TRAFFIC SERVICES EXP.</b>	<b>11,000</b>	<b>16,000</b>	<b>5,000</b>	<b>45.45%</b>	<b>15,000</b>	<b>15,000</b>
<b>DEPT. 955 - ADMINISTRATION</b>							
759.000	ADMINISTRATION	30,500	31,900	1,400	4.59%	32,200	32,500
	<b>SUBTOTAL, EXPENDITURES</b>	<b>152,540</b>	<b>162,960</b>	<b>10,420</b>	<b>6.83%</b>	<b>166,308</b>	<b>180,435</b>
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>152,460</b>	<b>157,739</b>	<b>5,279</b>	<b>3.46%</b>	<b>157,493</b>	<b>146,265</b>
<b>DEPT. 956 - OTHER FINANCING USES</b>							
963.000	TRANSFERS OUT	(142,870)	(159,000)	(16,130)	11.29%	(161,000)	(162,500)
<b>FUND EQUITY</b>							
	NET CHANGE IN FUND BALANCE	9,590	(1,261)			(3,507)	(16,235)
	BEGINNING FUND BALANCE	356,558	94,069			92,808	89,301
	<b>ENDING FUND BALANCE, FUND 202*</b>	<b>\$ 366,148</b>	<b>\$ 92,808</b>			<b>\$ 89,301</b>	<b>\$ 73,066</b>

\* Beginning fund balance for FY2015 uses FY2014 projected fund balance, not ending fund balance per FY2014 budget.

# LOCAL STREET FUND

## FUND 203

### FUND INTRODUCTION

The Michigan Department of Transportation (MDOT) administers Public Act 51 of 1951 (as amended), which is a state law covering many transportation funding issues. Center Line receives funding through the “Act 51” program annually. Per the Michigan Uniform Chart of Accounts as well as Act 51, the appropriations from MDOT as well as the expenditures incurred against them must be separately tracked. This is achieved by the City having a Major Street Fund and a Local Street Fund.

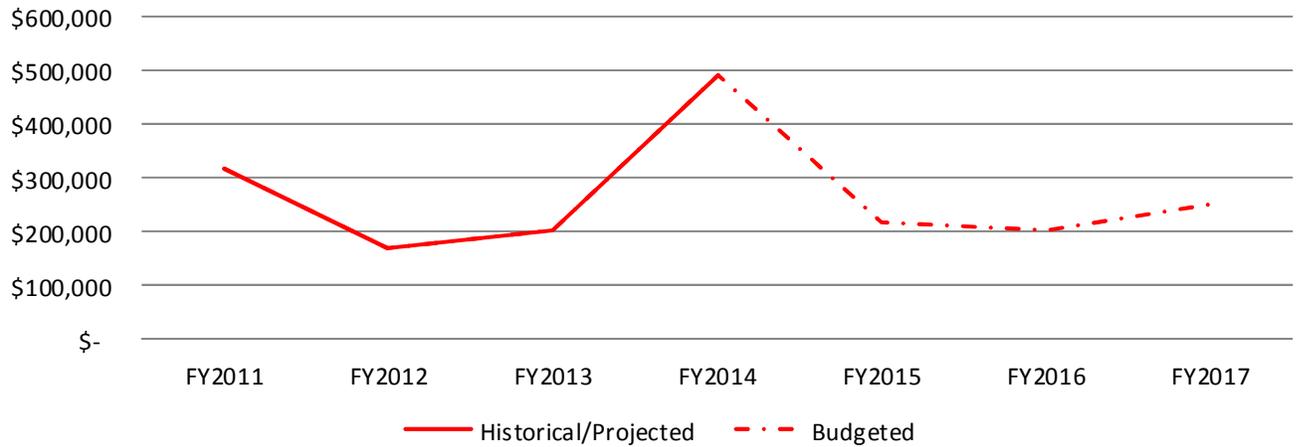
The City of Center Line has designated 18.47 miles of “local streets” as defined under Act 51. This designation has not changed in recent years and is not expected to go forward. The City performs routine maintenance (including repair and reconstruction when necessary), winter maintenance, which includes salting and plowing services, as well as traffic services, such as street sign repair and replacement.

As the reader reviews historical data regarding the Fund, it is important to note that in fiscal year 2014 the City began allocating department of public works (DPW) labor and benefits. While these costs have historically not been significant, the City has decided to better track labor hours spent on Act 51 activities by properly budgeting allocated time, and associated fringe benefits such as healthcare and pension payments, to the fund. This change was made to both the Major Street Fund (Fund 202) and the Local Street Fund (Fund 203).

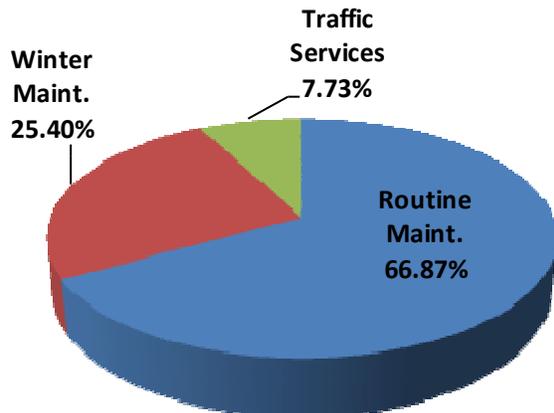
Finally, the City plans on funding several projects using major and local street funds over the next three years. A joint crack and sealing project will be done during fiscal years 2015 and 2016. Total project costs are expected to be \$85,000 in fiscal year 2015 and \$100,000 in fiscal year 2016. Both projects will be funded based on which streets the work is performed on and whether those streets are major or local streets. It is expected that the allocation will be 78% local streets and 22% major streets per preliminary engineering analysis on roads with joint and crack sealing needs. In fiscal year 2017, there will be a cement patch program. The cost of the program is expected to be \$160,000 and will be allocated between the major and local street funds at the same rate as the joint and sealing program (78% local streets and 22% major streets).

# LOCAL STREET FUND FUND 203 FUND DASHBOARD

**Fund Expenses, Historical and Budgeted - FY2011 - FY2017**



**Expenses by Type, 2015 Budget**



## **FUND AT A GLANCE**

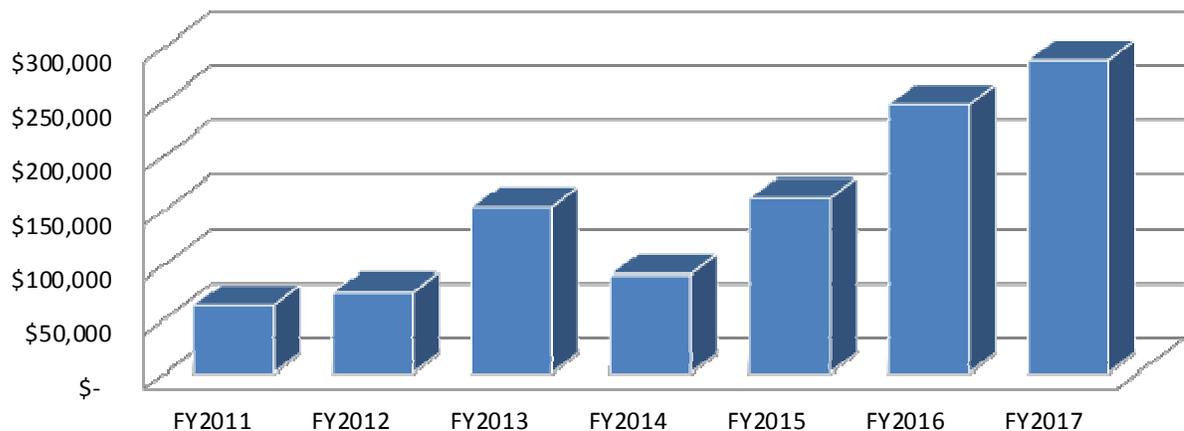
TOP THREE EXPENSES - APPROVED FY2015 BUDGET

203-951-822.000	Road Repair/Recon.	\$	91,300
203-952-757.000	Winter - Oper. Supp		22,500
203-951-940.000	RM - Equip Maint.		21,600

BUDGET AT LEVEL OF COUNCIL APPROVAL

2015 Budget	\$	216,326
2016 Budget		204,311
2017 Budget		252,342

## **Historical and Projected Fund Balances**



# LOCAL STREET FUND

## FUND 203

### BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
		FY2011	FY2012	FY2013	PERCENT CHANGE	BALANCE AT FEB 28, '14	BALANCE AT JUN 30, '14

REVENUES

546.000	ACT 51 STATE REVENUE	\$ 120,116	\$ 121,715	\$ 125,225	4%	\$ 63,634	\$ 125,225
664.230	INTEREST EARNINGS	-	77	312	100%	15	25
<b>TOTAL REVENUES</b>		<b>120,116</b>	<b>121,792</b>	<b>125,537</b>	<b>5%</b>	<b>63,649</b>	<b>125,250</b>

EXPENDITURES

**DEPT. 951 - ROUTINE MAINTENANCE**

706.000	SALARIES	6,964	16,553	3,972	-43%	5,912	11,500
715.000	SOCIAL SECURITY	549	1,551	304	-45%	452	900
716.000	OPTICAL	-	-	-	0%	14	40
718.000	DENTAL	-	-	-	0%	152	300
719.000	ACTIVE EE HEALTH INS.	-	-	-	0%	776	1,800
719.500	ACTIVE EE PRESCR. INS.	-	-	-	0%	294	500
720.000	ACTIVE EE LIFE/LTD INS.	-	-	-	0%	86	160
722.000	PENSION PAYMENTS	-	-	735	100%	2,140	4,000
724.000	WORKER'S COMPENSATION	-	-	-	0%	315	350
757.000	OPERATING SUPPLIES	-	58,340	515	100%	-	-
822.000	ROAD REPAIR/RECONSTR.	239,189	40,649	150,184	-37%	378,879	380,000
824.000	NON-MOTORIZED TRANSP.	12,717	-	-	-100%	-	-
940.000	EQUIPMENT RENTAL	27,000	30,187	17,351	-36%	376	27,000
<b>TOTAL ROUTINE MAINT. EXP.</b>		<b>286,419</b>	<b>147,280</b>	<b>173,061</b>	<b>-40%</b>	<b>389,396</b>	<b>426,550</b>

**DEPT. 952 - WINTER MAINTENANCE**

706.000	SALARIES	6,664	2,277	2,749	-59%	6,845	7,000
715.000	SOCIAL SECURITY	510	170	210	-59%	524	550
716.000	OPTICAL	-	-	-	0%	11	25
718.000	DENTAL	-	-	-	0%	101	225
719.000	ACTIVE EE HEALTH INS.	-	-	-	0%	582	1,500
719.500	ACTIVE EE PRESCR. INS.	-	-	-	0%	225	350
720.000	ACTIVE EE LIFE/LTD INS.	-	-	-	0%	64	125
722.000	PENSION PAYMENTS	-	-	774	100%	2,355	2,700
724.000	WORKER'S COMPENSATION	-	-	-	0%	238	250
757.000	OPERATING SUPPLIES	5,346	686	7,169	34%	15,006	21,600
940.000	EQUIPMENT RENTAL	6,000	4,204	2,944	-51%	-	6,000
<b>TOTAL WINTER MAINT. EXP.</b>		<b>18,520</b>	<b>7,337</b>	<b>13,846</b>	<b>-25%</b>	<b>25,951</b>	<b>40,325</b>

**LOCAL STREET FUND  
FUND 203  
BUDGET DETAIL**

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – CONCLUDED

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
		FY2011	FY2012	FY2013	PERCENT CHANGE	BALANCE AT FEB 28, '14	BALANCE AT JUN 30, '14
<b>DEPT. 953 - TRAFFIC SERVICES</b>							
706.000	SALARIES	81	1,159	1,271	1469%	1,533	4,638
715.000	SOCIAL SECURITY	6	97	97	1517%	117	400
716.000	OPTICAL	-	-	-	0%	7	15
718.000	DENTAL	-	-	-	0%	76	150
719.000	ACTIVE EE HEALTH INS.	-	-	-	0%	388	950
719.500	ACTIVE EE PRESCR. INS.	-	-	-	0%	145	225
720.000	ACTIVE EE LIFE/LTD INS.	-	-	-	0%	43	80
722.000	PENSION PAYMENTS	-	-	361	100%	566	1,000
724.000	WORKER'S COMPENSATION	-	-	-	0%	161	175
757.000	OPERATING SUPPLIES	2,093	1,907	1,447	-31%	-	2,700
940.000	EQUIPMENT RENTAL	1,000	83	13	-99%	-	1,000
	<b>TOTAL TRAFFIC SERVICES EXP.</b>	3,180	3,246	3,189	0%	3,036	11,333
<b>DEPT. 955 - ADMINISTRATION</b>							
759.000	ADMINISTRATION	8,060	12,100	12,500	55%	-	12,300
	<b>SUBTOTAL, EXPENDITURES</b>	316,179	169,963	202,596	-36%	418,383	490,508
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	(196,063)	(48,171)	(77,059)		(354,734)	(365,258)
<b>DEPT. 956 - OTHER FINANCING SOURCES (USES)</b>							
699.202	TRANSFERS IN	148,000	60,000	155,367	5%	-	303,283
<b>FUND EQUITY</b>							
	NET CHANGE IN FUND BALANCE	(48,063)	11,829	78,308		(354,734)	(61,975)
	BEGINNING FUND BALANCE	110,391	62,328	74,157		152,465	152,465
	<b>ENDING FUND BALANCE, FUND 203</b>	<b>\$ 62,328</b>	<b>\$ 74,157</b>	<b>\$ 152,465</b>	<b>145%</b>	<b>\$ (202,269)</b>	<b>\$ 90,490</b>

**LOCAL STREET FUND  
FUND 203  
BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016	FY2017
						FORECAST	FORECAST
<b>REVENUES</b>							
546.000	ACT 51 STATE REVENUE	\$ 123,000	\$ 127,512	4,512	3.67%	\$ 128,669	\$ 129,825
664.230	INTEREST EARNINGS	-	350	350	100.00%	500	600
	<b>TOTAL REVENUES</b>	<b>123,000</b>	<b>127,862</b>	<b>4,862</b>	<b>500.00%</b>	<b>129,169</b>	<b>130,425</b>
<b>EXPENDITURES</b>							
<b>DEPT. 951 - ROUTINE MAINTENANCE</b>							
706.000	SALARIES	9,276	12,383	3,107	33.50%	12,622	12,816
715.000	SOCIAL SECURITY	800	948	148	18.50%	966	981
716.000	OPTICAL	40	28	(12)	-30.00%	28	28
718.000	DENTAL	300	337	37	12.33%	339	342
719.000	ACTIVE EE HEALTH INS.	1,800	1,365	(435)	-24.17%	1,465	1,532
719.500	ACTIVE EE PRESCR. INS.	425	279	(146)	-34.35%	301	363
720.000	ACTIVE EE LIFE/LTD INS.	160	131	(29)	-18.13%	133	136
722.000	PENSION PAYMENTS	3,600	7,467	3,867	107.42%	7,617	7,768
724.000	WORKER'S COMP.	125	325	200	160.00%	331	338
822.000	ROAD REPAIR/RECONSTR.	498,000	91,300	(406,700)	-81.67%	78,000	124,800
940.000	EQUIPMENT RENTAL	27,000	21,600	(5,400)	-20.00%	21,600	21,600
	<b>TOTAL ROUTINE MAINT. EXP.</b>	<b>541,526</b>	<b>136,163</b>	<b>(405,363)</b>	<b>-74.86%</b>	<b>123,402</b>	<b>170,704</b>
<b>DEPT. 952 - WINTER MAINTENANCE</b>							
706.000	SALARIES	6,957	13,537	6,580	94.58%	13,641	13,786
715.000	SOCIAL SECURITY	600	1,036	436	72.67%	1,044	1,055
716.000	OPTICAL	25	22	(3)	-12.00%	22	22
718.000	DENTAL	225	254	29	12.89%	255	257
719.000	ACTIVE EE HEALTH INS.	1,500	1,024	(476)	-31.73%	1,098	1,149
719.500	ACTIVE EE PRESCR. INS.	350	209	(141)	-40.29%	226	273
720.000	ACTIVE EE LIFE/LTD INS.	125	97	(28)	-22.40%	100	101
722.000	PENSION PAYMENTS	2,700	5,600	2,900	107.41%	5,713	5,827
724.000	WORKER'S COMP.	100	244	144	144.00%	248	253
757.000	OPERATING SUPPLIES	21,600	22,500	900	4.17%	22,500	22,500
940.000	EQUIPMENT RENTAL	6,000	7,200	1,200	20.00%	7,200	7,200
	<b>TOTAL WINTER MAINT. EXP.</b>	<b>40,182</b>	<b>51,723</b>	<b>11,541</b>	<b>28.72%</b>	<b>52,047</b>	<b>52,423</b>

**LOCAL STREET FUND  
FUND 203  
BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL – CONCLUDED

ACCOUNT NUMBER ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO		
			\$ CHANGE	% CHANGE	FY2016	FY2017	
					FORECAST	FORECAST	
<b>DEPT. 953 - TRAFFIC SERVICES</b>							
706.000 SALARIES	4,638	6,291	1,653	35.64%	6,461	6,558	
715.000 SOCIAL SECURITY	400	482	82	20.50%	495	502	
716.000 OPTICAL	15	14	(1)	-6.67%	14	14	
718.000 DENTAL	150	169	19	12.67%	169	172	
719.000 ACTIVE EE HEALTH INS.	950	683	(267)	-28.11%	732	766	
719.500 ACTIVE EE PRESCR. INS.	225	139	(86)	-38.22%	150	182	
720.000 ACTIVE EE LIFE/LTD INS.	80	65	(15)	-18.75%	67	68	
722.000 PENSION PAYMENTS	-	3,734	3,734	100.00%	3,808	3,884	
724.000 WORKER'S COMP.	75	163	88	117.33%	166	169	
757.000 OPERATING SUPPLIES	2,700	2,800	100	3.70%	2,800	2,800	
940.000 EQUIPMENT RENTAL	1,000	1,200	200	20.00%	1,200	1,200	
<b>TOTAL TRAFFIC SERVICES EXP.</b>	<b>10,233</b>	<b>15,740</b>	<b>5,507</b>	<b>53.82%</b>	<b>16,062</b>	<b>16,315</b>	
<b>DEPT. 955 - ADMINISTRATION</b>							
759.000 ADMINISTRATION	12,300	12,700	400	3.25%	12,800	12,900	
<b>SUBTOTAL, EXPENDITURES</b>	<b>604,241</b>	<b>216,326</b>	<b>(387,915)</b>	<b>-64.20%</b>	<b>204,311</b>	<b>252,342</b>	
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(481,241)</b>	<b>(88,464)</b>	<b>392,777</b>	<b>-81.62%</b>	<b>(75,142)</b>	<b>(121,917)</b>	
<b>DEPT. 956 - OTHER FINANCING USES</b>							
963.000 TRANSFERS IN	142,870	159,000	16,130	11.29%	161,000	162,500	
<b>FUND EQUITY</b>							
NET CHANGE IN FUND BALANCE	(338,371)	70,536			85,858	40,583	
BEGINNING FUND BALANCE	152,465	90,490			161,026	246,884	
<b>ENDING FUND BALANCE, FUND 203*</b>	<b>\$ (185,906)</b>	<b>\$ 161,026</b>			<b>\$ 246,884</b>	<b>\$ 287,467</b>	

\* Beginning fund balance for FY2015 uses FY2014 projected fund balance, not ending fund balance per FY2014 budget.

# PUBLIC SAFETY FUND

## FUND 205

### FUND INTRODUCTION

The Public Safety Fund was established in order to properly account for the Public Safety Operating Millage as well as all associated department expenditures. In addition, the fund is also used to account for the Public Act 345 Tax Millage, which funds public safety officer retirement costs.

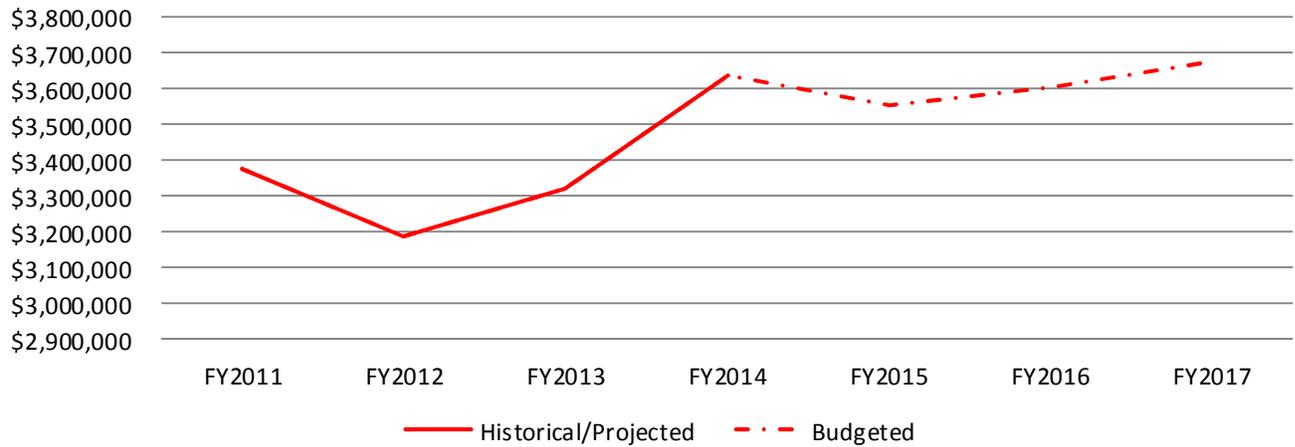
Because of the fund's recent establishment, budget documents on the following pages do not show fund balance before fiscal year 2012, nor do they show revenues before fiscal year 2012 as these revenues were recorded within the General Fund and appear in the revenue history of that fund. However, in order to provide comparative schedules, expenses for the Public Safety department have been shown in this fund's budget documents for fiscal year 2011, despite appearing in the General Fund during that time. They appear for comparative purposes only and are accounted for in the General Fund's expenditure history for purposes of the City-wide consolidated budget statement.

#### PUBLIC SAFETY MISSION STATEMENT

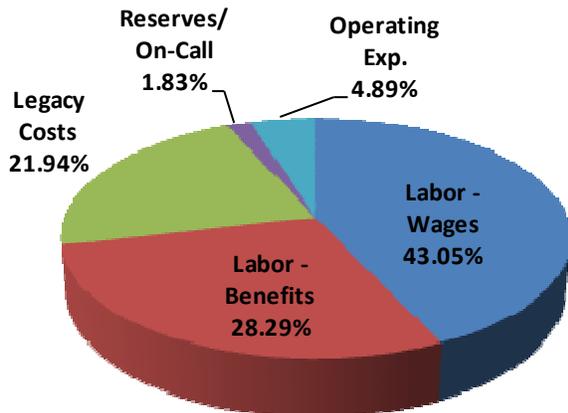
It is the goal of the Center Line Department of Public Safety to serve and protect all of its residents and those who visit the City. We will do everything in our power to prevent, investigate, and prosecute all who are in violation of federal, state, and local laws with the uncompromising pursuit of justice. We will also aggressively work towards the prevention and suppression of any and all fires that occur within our community. We shall give medical aid to all those that are injured to the best of our licensed ability. We will perform all these functions in the upmost professional and courteous manner, and do so as quickly as humanly possible.

PUBLIC SAFETY FUND  
 FUND 205  
 FUND DASHBOARD

**Fund Expenses, Historical and Budgeted - FY2011 - FY2017**



**Expenses by Type, 2015 Budget**



**FUND AT A GLANCE**

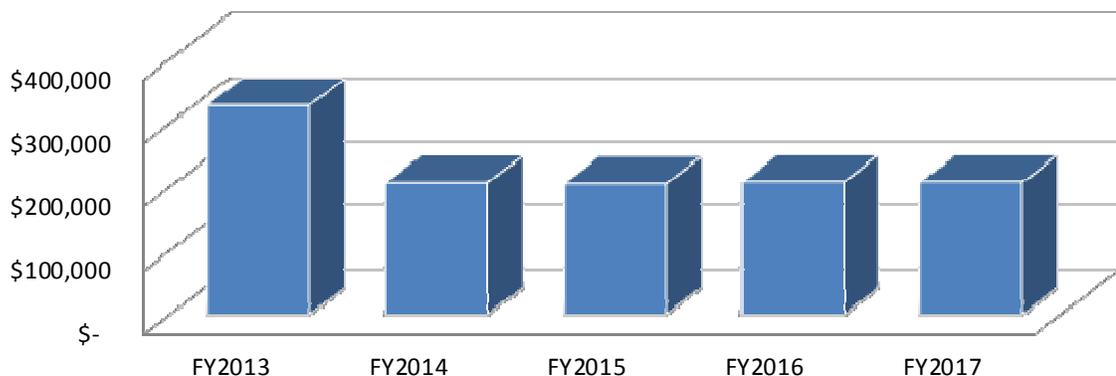
TOP THREE EXPENSES - APPROVED FY2015 BUDGET

205-300-706.000	Salaries	\$	1,210,663
205-300-723.000	PA345 Pension Exp		645,816
205-300-719.001	Retiree Health Ins.		478,207

BUDGET AT LEVEL OF COUNCIL APPROVAL

2015 Budget	\$	3,552,494
2016 Budget		3,602,605
2017 Budget		3,676,513

**Projected and Budgeted Restricted Fund Balances from PA345 Millage**



PUBLIC SAFETY FUND  
FUND 205  
BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011*	FY2012	FY2013			
<b>REVENUES</b>							
402.001	PS MILLAGE - REAL TAXES	\$ -	\$ 1,381,798	\$ 1,039,325	100%	\$ 849,095	\$ 898,174
402.002	PA 345 MILLAGE - REAL	-	963,338	1,190,590	100%	924,710	977,813
410.001	PS MILLAGE - PERSONAL	-	-	233,303	100%	243,273	244,000
410.002	PA 345 MILLAGE - PERSONAL	-	-	265,685	100%	262,996	263,000
437.001	PS MILLAGE - IFT	-	-	7,916	100%	8,637	8,637
437.002	PA 345 MILLAGE - IFT	-	-	9,009	100%	9,335	9,335
445.000	INTEREST/PENALTIES	-	-	4,747	100%	4,044	5,000
502.000	HOMELAND SEC. GRANT	-	-	1,734	100%	588	588
502.300	BULLET PROOF VEST GRANT	-	3,450	6,894	100%	-	-
542.000	STATE LIQUOR LIC. REV.	-	3,941	3,840	100%	3,796	4,000
543.000	ACCIDENT COST RECOVERY	-	4,414	4,682	100%	8,993	8,993
545.001	PSAP TRAINING GRANT	-	5,058	6,555	100%	-	5,000
545.002	PA 302 GRANT REVENUE	-	16,070	3,772	100%	-	1,675
545.003	PSAP 911 GRANT	-	-	24,499	100%	-	14,000
580.000	OWI CONTRIBUTION	-	7,304	6,078	100%	8,384	8,384
600.000	CHARGES FOR SERVICES	-	-	27,171	100%	8,012	12,000
601.000	MANDATED FINGERPRINT	-	-	2,081	100%	1,829	2,100
656.205	FINES/FORFEITS	-	-	214	100%	70	350
664.230	INTEREST EARNINGS	-	146	717	100%	886	1,300
671.000	MISCELLANEOUS	-	-	-	100%	715	1,000
673.000	SALE OF ASSETS	-	-	-	100%	24,386	25,500
676.000	REIMBURSEMENTS	-	5,443	34,296	100%	34,224	37,000
678.000	DRUNK DRIVING ASSIST.	-	3,961	7,229	100%	-	-
<b>TOTAL REVENUES</b>		-	<b>2,394,923</b>	<b>2,880,337</b>	<b>100%</b>	<b>2,393,973</b>	<b>2,527,849</b>

\*Revenues and expenses are included in the General Fund in fiscal year 2011. Expenses are shown for comparative purposes.

PUBLIC SAFETY FUND  
FUND 205  
BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – CONTINUED

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
		FY2011	FY2012	FY2013	PERCENT CHANGE	BALANCE AT FEB 28, '14	BALANCE AT JUN 30, '14
<b>EXPENDITURES</b>							
705.000	DISPATCH SALARIES	74,519	102,609	159,357	114%	105,893	185,000
706.000	OFFICER SALARIES	1,212,767	1,080,738	1,170,964	-3%	734,207	1,230,000
707.000	PART TIME	9,162	3,961	3,438	-62%	1,980	4,680
708.000	OFFICER OVERTIME	186,771	188,339	117,273	-37%	105,866	171,000
709.000	DISPATCH OVERTIME	1,789	4,588	7,478	318%	4,789	11,000
715.000	SOCIAL SECURITY	33,230	33,775	43,671	31%	28,140	43,000
716.000	OPTICAL	2,731	2,476	2,536	-7%	1,618	2,600
717.000	HOLIDAY PAY	43,618	31,277	39,166	-10%	34,664	34,664
718.000	DENTAL	27,824	27,378	28,890	4%	20,508	27,000
719.000	ACTIVE EE HEALTH INS.	771,467	668,956	606,493	-21%	127,136	180,000
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	310,983	450,000
719.003	REIMB. OF RETIREE MEDIC.	-	-	-	0%	114	2,000
719.500	ACTIVE EE PRESCR. INS.	296,578	279,423	276,412	-7%	34,651	56,000
719.501	RETIREE PRESCR. INS.	-	-	-	0%	158,480	250,000
720.000	ACTIVE EE LIFE/LTD INS.	15,479	13,777	17,196	11%	13,825	17,500
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	764	1,200
722.000	PENSION PAYMENTS	872	155	124	-86%	179	225
722.500	DC PENSION PAYMENTS	-	-	3,000	100%	-	3,000
723.000	ACT 345 PENSION EXPENSE	419,293	474,935	548,854	31%	449,871	674,807
724.000	WORKER'S COMPENSATION	14,939	15,158	15,273	2%	19,827	21,000
728.000	OFFICE SUPPLIES	2,179	4,873	5,395	148%	2,883	4,250
757.000	OP. SUPPLIES	21,033	24,370	17,034	-19%	6,556	9,350
768.000	UNIFORMS	19,585	3,862	27,121	38%	20,245	21,500
808.000	PROFESSIONAL SERVICES	-	-	-	0%	1,350	1,350
831.000	SPECIAL INVESTIGATIONS	-	-	156	100%	170	500
851.000	RADIO MAINTENANCE	2,725	785	2,595	-5%	1,171	4,200
853.000	TELEPHONES	20,411	20,760	11,256	-45%	6,022	6,600
861.000	MILEAGE	-	893	840	100%	497	500
862.000	MEMBERSHIPS	164	515	1,578	862%	983	1,000
863.000	TRAINING	5,532	13,926	24,251	338%	15,843	23,000
867.000	GAS, OIL, AND GREASE	37,479	35,290	30,768	-18%	13,905	30,000
880.000	COMMUNITY PROMOTIONS	7	760	736	10414%	509	1,500
933.000	EQUIPMENT MAINTENANCE	23,755	24,312	39,517	66%	27,243	33,000
935.000	PISTOL RANGE SUPPLIES	939	432	945	1%	910	1,000
940.000	EQUIPMENT RENTAL	25,093	25,575	18,421	-27%	13,379	33,000
962.000	MISCELLANEOUS	1,484	2,962	1,839	24%	1,119	2,000

PUBLIC SAFETY FUND  
FUND 205  
BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – CONCLUDED

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
<b>EXPENDITURES - CONCLUDED</b>							
964.000	POLICE RESERVES	24,413	24,291	24,333	0%	15,552	30,000
965.000	ON-CALL FIRE	17,556	16,348	37,560	114%	24,960	35,000
970.000	CAPITAL OUTLAY	63,838	58,336	38,424	-40%	34,986	37,000
	<b>TOTAL EXPENDITURES</b>	<b>3,377,232</b>	<b>3,185,835</b>	<b>3,322,894</b>	<b>-2%</b>	<b>2,341,778</b>	<b>3,639,426</b>
<b>EXCESS OF REVENUES OVER</b>							
	<b>EXPENDITURES</b>	N/A	(790,912)	(442,557)		52,195	(1,111,577)
<b>OTHER FINANCING SOURCES</b>							
699.101	TRANSFERS IN	-	790,912	770,900	100%	-	989,500
<b>FUND EQUITY</b>							
	NET CHANGE IN FUND BALANCE	N/A	-	328,343		52,195	(122,077)
	BEGINNING FUND BALANCE	N/A	-	-		328,343	328,343
<hr/>							
	<b>ENDING FUND BALANCE, FUND 205</b>	<b>N/A</b>	<b>\$ -</b>	<b>\$ 328,343</b>		<b>\$ 380,538</b>	<b>\$ 206,266</b>

PUBLIC SAFETY FUND  
FUND 205  
BUDGET DETAIL

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
<b>REVENUES</b>							
402.001	PS MILLAGE - REAL TAXES	\$ 883,773	\$ 916,011	32,238	3.65%	\$ 937,398	\$ 956,936
402.002	PA 345 MILLAGE - REAL	974,284	1,115,508	141,224	14.50%	1,142,725	1,328,737
410.001	PS MILLAGE - PERSONAL	243,500	228,407	(15,093)	-6.20%	232,061	111,768
410.002	PA 345 MILLAGE - PERS.	263,500	279,623	16,123	6.12%	282,892	155,194
437.001	PS MILLAGE - IFT	8,637	9,696	1,059	12.26%	13,402	8,099
437.002	PA 345 MILLAGE - IFT	9,335	11,871	2,536	27.17%	16,477	11,385
445.000	INTEREST/PENALTIES	5,000	5,000	-	0.00%	5,000	5,000
502.000	HOMELAND SEC. GRANT	588	-	(588)	-100.00%	-	-
542.000	STATE LIQUOR LIC. REV.	4,000	4,000	-	0.00%	4,000	4,000
543.000	ACCIDENT COST RECOV.	10,000	10,000	-	0.00%	10,200	10,200
545.001	PSAP TRAINING GRANT	1,300	2,000	700	53.85%	2,000	2,000
545.002	PA 302 GRANT REV.	1,675	2,000	325	19.40%	2,000	2,000
545.003	PSAP 911 GRANT	300	2,000	1,700	566.67%	2,000	2,000
580.000	OWI CONTRIBUTION	9,000	-	(9,000)	-100.00%	-	-
600.000	CHARGES FOR SERVICES	11,760	12,000	240	2.04%	12,000	12,000
601.000	MANDATED FINGERPRINT	3,758	2,000	(1,758)	-46.78%	2,040	2,050
656.205	FINES/FORFEITS	350	-	(350)	-100.00%	-	-
664.230	INTEREST EARNINGS	1,000	150	(850)	-85.00%	300	500
671.000	MISCELLANEOUS	1,000	1,200	200	20.00%	1,200	1,200
673.000	SALE OF ASSETS	24,500	1,500	(23,000)	-93.88%	1,500	1,500
676.000	REIMBURSEMENTS	36,150	-	(36,150)	-100.00%	-	-
678.000	DRUNK DRIVING ASSIST.	5,000	3,800	(1,200)	-24.00%	3,850	3,900
<b>TOTAL REVENUES</b>		<b>2,498,410</b>	<b>2,606,766</b>	<b>108,356</b>	<b>4.34%</b>	<b>2,671,045</b>	<b>2,618,469</b>

PUBLIC SAFETY FUND  
FUND 205  
BUDGET DETAIL

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL - CONTINUED

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
<b>EXPENDITURES</b>							
705.000	DISPATCH SALARIES	23,400	146,341	122,941	525.39%	\$ 147,543	149,137
706.000	OFFICER SALARIES	1,302,520	1,210,663	(91,857)	-7.05%	1,224,313	1,241,191
707.000	PART TIME	34,000	40,436	6,436	18.93%	40,436	40,436
708.000	OFFICER OVERTIME	138,668	119,000	(19,668)	-14.18%	119,000	120,000
709.000	DISPATCH OVERTIME	7,500	13,000	5,500	73.33%	13,000	13,000
715.000	SOCIAL SECURITY	39,000	38,783	(217)	-0.56%	39,091	39,678
716.000	OPTICAL	2,600	2,550	(50)	-1.92%	2,566	2,600
717.000	HOLIDAY PAY	35,000	51,249	16,249	46.43%	51,900	52,549
718.000	DENTAL	26,000	29,964	3,964	15.25%	30,111	30,418
719.000	ACTIVE EE HEALTH INS.	180,000	152,995	(27,005)	-15.00%	163,312	170,273
719.001	RETIREE HEALTH INS.	458,000	478,207	20,207	4.41%	487,684	504,320
719.003	REIMB. OF RETIREE MEDIC.	10,000	10,000	-	0.00%	10,000	10,000
719.500	ACTIVE EE PRESCR. INS.	40,000	40,000	-	0.00%	40,000	40,000
719.501	RETIREE PRESCR. INS.	259,000	290,280	31,280	12.08%	310,452	332,100
720.000	ACTIVE EE LIFE/LTD INS.	21,500	20,321	(1,179)	-5.48%	20,731	21,145
720.001	RETIREE LIFE/LTD INS.	1,200	994	(206)	-17.17%	1,030	1,051
722.000	PENSION PAYMENTS	250	-	(250)	-100.00%	-	-
722.500	DC PENSION PAYMENTS	3,000	5,000	2,000	66.67%	5,000	5,000
723.000	ACT 345 PENSION EXP.	674,807	645,816	(28,991)	-4.30%	645,816	652,275
724.000	WORKER'S COMP.	19,000	18,200	(800)	-4.21%	18,500	18,900
728.000	OFFICE SUPPLIES	4,250	4,000	(250)	-5.88%	4,000	4,200
757.000	OP. SUPPLIES	9,350	13,065	3,715	39.73%	14,000	14,000
768.000	UNIFORMS	21,500	21,500	-	0.00%	21,500	21,500
808.000	PROF. SERVICES	1,350	1,650	300	22.22%	1,650	1,650
831.000	SPECIAL INVESTIGATIONS	500	960	460	92.00%	960	1,020
851.000	RADIO MAINTENANCE	4,200	4,200	-	0.00%	4,200	4,200
853.000	TELEPHONES	6,520	7,500	980	15.03%	7,600	7,600
861.000	MILEAGE	500	500	-	0.00%	840	900
862.000	MEMBERSHIPS	1,000	1,000	-	0.00%	1,000	1,000
863.000	TRAINING	19,180	13,000	(6,180)	-32.22%	13,000	13,000
863.001	TRAINING-COLLEGE	-	8,000	8,000	100.00%	-	-
867.000	GAS, OIL, AND GREASE	25,000	30,000	5,000	20.00%	30,000	30,000
880.000	COMMUNITY PROMOTION	1,000	1,500	500	50.00%	1,550	1,550
933.000	EQUIPMENT MAINT.	30,000	30,000	-	0.00%	30,000	30,000
935.000	PISTOL RANGE	1,000	1,000	-	0.00%	1,000	1,000
940.000	EQUIPMENT RENTAL	30,820	31,320	500	1.62%	31,320	31,320
962.000	MISCELLANEOUS	2,000	2,000	-	0.00%	2,000	2,000

PUBLIC SAFETY FUND  
FUND 205  
BUDGET DETAIL

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL – CONCLUDED

ACCOUNT NUMBER ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
			\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
<b>EXPENDITURES - CONCLUDED</b>						
964.000 POLICE RESERVES	25,000	30,000	5,000	20.00%	30,000	30,000
965.000 ON-CALL FIRE	35,000	35,000	-	0.00%	35,000	35,000
970.000 CAPITAL EQUIPMENT	36,734	2,500	(34,234)	-93.19%	2,500	2,500
<b>TOTAL EXPENDITURES</b>	<b>3,530,349</b>	<b>3,552,494</b>	<b>22,145</b>	<b>0.63%</b>	<b>3,602,605</b>	<b>3,676,513</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ (1,031,939)</b>	<b>\$ (945,728)</b>	<b>\$ 86,211</b>	<b>-8.35%</b>	<b>\$ (931,560)</b>	<b>\$ (1,058,044)</b>
<b>OTHER FINANCING SOURCES</b>						
963.000 TRANSFERS IN	864,862	944,180	79,318	9.17%	934,431	1,058,025
<b>FUND EQUITY</b>						
NET CHANGE IN FUND BALANCE	(167,077)	(1,548)			2,871	(19)
BEGINNING FUND BALANCE	328,343	206,266			204,718	207,589
<b>ENDING FUND BALANCE, FUND 205*</b>	<b>\$ 161,266</b>	<b>\$ 204,718</b>			<b>207,589</b>	<b>\$ 207,570</b>

\* Beginning fund balance for FY2015 uses FY2014 projected fund balance, not ending fund balance per FY2014 budget.

**PUBLIC SAFETY FUND  
FUND 205  
BUDGET DETAIL**

**ACCOUNT LEVEL – ADDITIONAL INFORMATION**

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
<b><u>REVENUES</u></b>			
402.001	PS MILLAGE - REAL TAXES	Real property tax collections for the Public Safety Operating Millage (7.5000 mills). Represents 80.04% of Public Safety Operating Millage collections.	<b>\$ 916,011</b>
402.002	PA 345 MILLAGE - REAL	Real property tax collections for the Public Act 345 Operating Millage (9.1819 mills). Represents 80.04% of Public Act 345 Operating Millage collections.	<b>1,115,508</b>
410.001	PS MILLAGE - PERSONAL	Personal property tax collections for the Public Safety Operating Millage (7.5000 mills). Represents 19.96% of Public Safety Operating Millage collections.	<b>228,407</b>
410.002	PA 345 MILLAGE - PERS.	Personal property tax collections for the Public Act 345 Operating Millage (9.1819 mills). Represents 19.96% of Public Act 345 Operating Millage collections.	<b>279,623</b>
437.001	PS MILLAGE - IFT	A special state-wide program for certain industrial/manufacturing businesses where only 50% of each millage is levied on the participating business.	<b>9,696</b>
437.002	PA 345 MILLAGE - IFT	Same program as above for the PA 345 millage.	<b>11,871</b>
445.000	INTEREST/PENALTIES	Interest and penalty charges on delinquent tax bills	<b>5,000</b>
542.000	STATE LIQUOR LIC. REV.	Liquor License receipts from the State of Michigan	<b>4,000</b>
543.000	ACCIDENT COST RECOV.	Revenues collected from individuals involved in accidents which damage City property, such as road signs.	<b>10,000</b>
545.001	PSAP TRAINING GRANT	Dispatcher training grant from the State of Michigan	<b>2,000</b>
545.002	PA 302 GRANT	Officer training grant from the State of Michigan	<b>2,000</b>
545.003	PSAP 911 GRANT	Grant for 911 system maintenance and replacement from the State of Michigan	<b>2,000</b>
600.000	CHARGES FOR SERVICES	Charges for various public safety services as outlined in the City's fee schedule	<b>12,000</b>
601.000	MANDATED FINGERPRINT	Fingerprinting charges collected per the City's fee schedule	<b>2,000</b>
664.230	INTEREST EARNINGS	Bank interest earned. Allocated across all funds annually based upon pooled cash holdings in each fund at fiscal year end.	<b>150</b>
671.000	MISCELLANEOUS		<b>1,200</b>
673.000	SALE OF ASSETS	Sale of assets that have exceeded their useful lives and/or are no longer needed by the public safety department. These items are sold by a third party website which transmits the proceeds to the City, net of agreed-upon fees.	<b>1,500</b>
678.000	DRUNK DRIVING ASSIST.	Reimbursements from the County to the department for labor and materials cost of drunk driving arrests and processing.	<b>3,800</b>
<b>TOTAL REVENUES</b>			<b>\$ 2,606,766</b>

# PUBLIC SAFETY FUND

## FUND 205

### BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION - CONTINUED

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
<b>EXPENDITURES</b>			
705.000	DISPATCH SALARIES	<u>Position (Dispatch)</u>	<b>\$ 146,341</b>
		<u>FTE*</u>	
		Dispatch IV	\$ 112,033
		Dispatch II	34,308
		<b>TOTAL</b>	<b>146,341</b>
706.000	SALARIES	<u>Position (Officers)</u>	<b>1,210,663</b>
		<u>FTE*</u>	
		Director	\$ 64,771
		Lieutenants	160,708
		Sergeant	155,666
		Corporal	144,596
		Officer V	538,368
		Officer III	51,880
		Officer II	94,674
		<b>TOTAL</b>	<b>1,210,663</b>
		*Four officers (Director, 2 Lieutenants, 1 Officer V) are on a 40 hour/week schedule. All other officers and dispatchers are on a 42 hour/week schedule, which is the equivalent of 1.05 FTE for each 42 hour per week employee.	
707.000	PART TIME	<u>Position</u>	<b>40,436</b>
		<u>FTE</u>	
		<u>HOURS</u>	
		Dispatch	\$ 16,916
		Director's Secretary	20,280
		Crossing Guard	3,240
		<b>TOTAL</b>	<b>40,436</b>
708.000	OFFICER OVERTIME	Overtime worked by public safety officers; forecasted figures are based upon 2,900 total overtime hours, which are allocated based on historical overtime hours worked by officer rank in order to establish a reasonable dollar figure.	<b>119,000</b>
709.000	DISPATCH OVERTIME	Overtime worked by dispatchers.	<b>13,000</b>
715.000	SOCIAL SECURITY	7.65 percent of dispatch and director wages, rounded. All active officers are exempt from social security, so officer wages are calculated at 1.45%, which is the Medicare portion of FICA taxes.	<b>38,783</b>
716.000	OPTICAL	Actively covered: 21 Active Employees	<b>2,550</b>
717.000	HOLIDAY PAY	Paid annually to all personnel eligible per union contracts. Personnel also have the option of accruing the payment into vacation time, which creates volatility and uncertainty in this figure. The City budgets with the assumption that all eligible personnel will take the full cash payment in order to budget for maximum potential exposure.	<b>51,249</b>
718.000	DENTAL	Actively covered: 21 Active Employees	<b>29,964</b>
719.000	ACTIVE EE HEALTH INS.	Actively covered: 20% employee contribution in FY2015 11 Active Employees covered 5 Actives with Medical Opt-Out Payments 1 Active employee not offered medical coverage (Director)	<b>152,995</b>
719.001	RETIREE HEALTH INS.	Actively covered: 41 Retirees	<b>478,207</b>
719.003	REIMB. OF RET. MEDIC.	The estimated cost of reimbursing certain employees for co-pays and deductible medical payments as a result of an agreement made with certain retirees when health care coverages were changed in previous years.	<b>10,000</b>
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active Medical above 20% employee contribution in FY2015	<b>40,000</b>
719.501	RETIREE PRESC. INS.	Same coverages as retiree Prescription above	<b>290,280</b>

# PUBLIC SAFETY FUND

## FUND 205

### BUDGET DETAIL

#### ACCOUNT LEVEL – ADDITIONAL INFORMATION - CONTINUED

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
<b>EXPENDITURES - CONCLUDED</b>			
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 22 Active Employees	<b>20,321</b>
720.001	RETIREE LIFE/LTD INS.	Actively covered: 30 Retirees	<b>994</b>
722.000	ACT 345 PENSION EXP.	Actuarially determined Annual Required Contribution (ARC) payment. In accordance with PA 345, the PA 345 tax millage must cover 100% of this actuarially determined contribution each year.	<b>645,816</b>
722.500	DC PENSION PAYMENTS	Defined Contribution Plan - Employer contribution is \$5,000 annually based upon appointment letter of Director of Public Safety.	<b>5,000</b>
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	<b>18,200</b>
728.000	OFFICE SUPPLIES	Miscellaneous supplies	<b>4,000</b>
757.000	OPERATING SUPPLIES	Operating supplies for both police and fire segments of the public safety department. This includes, for example, consumable items such as service ammunition.	<b>13,065</b>
768.000	UNIFORMS	Paid annually to all personnel eligible per union contracts. Also accounts per new hire uniform purchase expenditures.	<b>21,500</b>
808.000	PROF. SERVICES	Critical incident debriefing services provided by a third-party company	<b>1,650</b>
831.000	SPECIAL INVESTIGATION	Contingency for special investigations by the City's detective bureau	<b>960</b>
851.000	RADIO MAINTENANCE	Maintenance on public safety's radio system.	<b>4,200</b>
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines). In addition, annual 911 service fee, internet connectivity, static IP fees, and charges for fax line.	<b>7,500</b>
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	<b>500</b>
862.000	MEMBERSHIPS	County of Macomb Enforcement Team \$ 425 Traffic Safety Association of Macomb Cty 250 Michigan Assoc. of Chiefs of Police 125 Other various PS-related memberships 200 <u>1,000</u>	<b>1,000</b>
863.000	TRAINING	Public Safety training seminars and conferences. While all training is expensed from this account, approximately \$2,000 of training is paid with PA302 grant funds, approximately \$2,000 of training is paid with PSAP dispatcher training grant funds.	<b>13,000</b>
863.001	TRAINING - COLLEGE	College coursework paid in accordance with union agreements to eligible personnel	<b>8,000</b>
867.000	GAS, OIL, & GREASE	Public safety vehicle fuel costs	<b>30,000</b>
880.000	COMMUNITY PROMO.	Various community involvement programs and City Open House event	<b>1,500</b>
933.000	EQUIPMENT MAINT.	Vehicle and communications (other than radio) equipment maintenance	<b>30,000</b>
935.000	PISTOL RANGE	Shooting range ammunition and upkeep of the shooting range	<b>1,000</b>
940.000	EQUIPMENT RENTAL	CLEMIS and LEIN terminal costs	<b>31,320</b>
962.000	MISCELLANEOUS		<b>2,000</b>
964.000	POLICE RESERVES	1,498 hours (0.72 FTE); used for special events. Also includes a \$300 uniform allowance for each reserve.	<b>30,000</b>
965.000	ON-CALL FIRE	3,203 hours (1.54 FTE); used to supplement general fire alarms. Also includes a \$300 uniform allowance for each on-call firefighter.	<b>35,000</b>
970.000	CAPITAL EQUIPMENT	Re-usable small equipment purchases with useful life greater than one year	<b>2,500</b>
<b>TOTAL EXPENDITURES</b>			<b>3,552,494</b>

PUBLIC SAFETY FUND  
FUND 205  
BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION - CONTINUED

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
<u>OTHER FINANCING SOURCES</u>			
963.000	TRANSFER IN	Annual transfer in from the General Fund to cover the remaining operational expenditures of the department, net of all public safety tax collections and other revenues.	<b>944,180</b>
<b>TOTAL CHANGE IN FUND BALANCE, FUND 205</b>			<b>\$ (1,548)</b>

# DRUG LAW ENFORCEMENT FUND

## FUND 265

### FUND INTRODUCTION

The Drug Law Enforcement Fund is used in any local unit of government that has budgetary authority over an agency (such as the City's public safety department) that may seize property involved in the violation of controlled substances statutes as outlined in Michigan Public Act 135 of 1985.

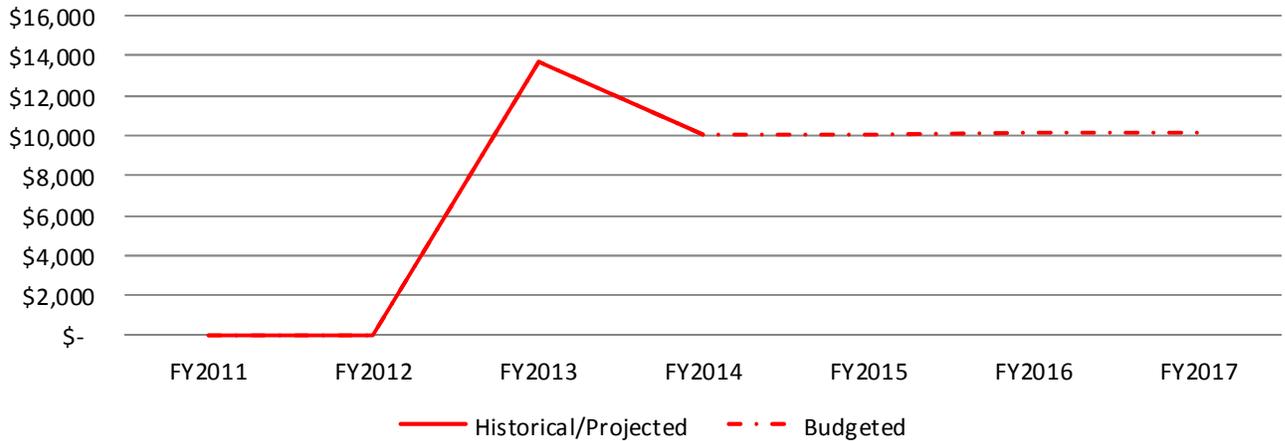
Allowable expenditures include those related to seizure, forfeiture, and sale of drug-related property. The remaining balance of forfeited funds may be used to enhance law enforcement efforts. For financial reporting purposes, the Drug Law Enforcement Fund is considered a special revenue fund and therefore is required to be budgeted per the Michigan Uniform Budgeting Act (PA 2 of 1968).

# DRUG LAW ENFORCEMENT FUND

## FUND 265

### FUND DASHBOARD

#### Department Expenses, Historical and Budgeted - FY2011 - FY2017



#### Expenses by Type, 2015 Budget

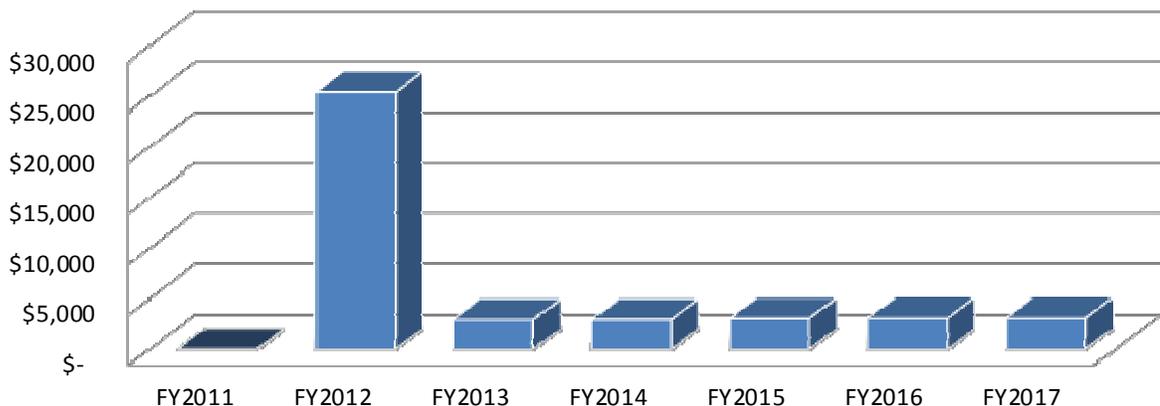


#### **FUND AT A GLANCE**

Fund expenditures are based exclusively on the amount of actual revenues generated. While drug forfeiture funds can be spent on a variety of drug law enforcement activities, the Public Safety Department anticipates using all funds generated for the purchase of capital equipment.

<u>BUDGET AT LEVEL OF COUNCIL APPROVAL</u>		
2015 Budget	\$	10,000
2016 Budget		10,100
2017 Budget		10,125

#### Historical and Projected Fund Balances



# DRUG FORFEITURE FUND

## FUND 265

### BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
<u>REVENUES</u>							
654.000	DRUG FORFEITURES	\$ -	\$ 25,401	\$ 5,898	100%	\$ 9,677	\$ 10,000
664.230	INTEREST EARNINGS	-	39	6	100%	7	12
	<b>TOTAL REVENUES</b>	<b>-</b>	<b>25,440</b>	<b>5,904</b>	<b>100%</b>	<b>9,684</b>	<b>10,012</b>
<u>EXPENDITURES</u>							
751.000	PROGRAM EXPENDITURES	-	-	-	0%	-	-
962.000	MISCELLANEOUS	-	-	-	0%	-	-
970.000	CAPITAL OUTLAY	-	-	13,729	100%	5,144	10,000
	<b>SUBTOTAL, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>13,729</b>	<b>100%</b>	<b>5,144</b>	<b>10,000</b>
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>25,440</b>	<b>(7,825)</b>		<b>4,540</b>	<b>12</b>
963.000	TRANSFERS OUT	-	-	(14,610)	100%	-	-
<u>FUND EQUITY</u>							
	NET CHANGE IN FUND BALANCE	-	25,440	(22,435)		4,540	12
	BEGINNING FUND BALANCE	-	-	25,440		3,005	3,005
	<b>ENDING FUND BALANCE, FUND 265</b>	<b>\$ -</b>	<b>\$ 25,440</b>	<b>\$ 3,005</b>	<b>100%</b>	<b>\$ 7,545</b>	<b>\$ 3,017</b>

**DRUG FORFEITURE FUND  
FUND 265  
BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
<u>REVENUES</u>							
654.000	DRUG FORFEITURES	\$ 9,667	\$ 10,000	333	3.44%	\$ 10,000	\$ 10,000
664.230	INTEREST EARNINGS	-	100	100	100.00%	125	140
	<b>TOTAL REVENUES</b>	<b>9,667</b>	<b>10,100</b>	<b>433</b>	<b>500.00%</b>	<b>10,125</b>	<b>10,140</b>
<u>EXPENDITURES</u>							
970.000	CAPITAL OUTLAY	9,667	10,000	333	3.44%	10,100	10,125
	<b>TOTAL EXPENDITURES</b>	<b>9,667</b>	<b>10,000</b>	<b>333</b>	<b>3.44%</b>	<b>10,100</b>	<b>10,125</b>
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100.00%</b>	<b>25</b>	<b>15</b>
<u>FUND EQUITY</u>							
	NET CHANGE IN FUND BALANCE	-	100			25	15
	BEGINNING FUND BALANCE	3,005	3,017			3,117	3,142
	<b>ENDING FUND BALANCE, FUND 265*</b>	<b>\$ 3,005</b>	<b>\$ 3,117</b>			<b>\$ 3,142</b>	<b>\$ 3,157</b>

\* Beginning fund balance for FY2015 uses FY2014 projected fund balance, not ending fund balance per FY2014 budget.

# CDBG FUND FUND 275 FUND INTRODUCTION

The Community Development Block Grant (CDBG) program is a flexible program that provides communities with resources to address a wide range of unique community development needs. Beginning in 1974, the CDBG program is one of the longest continuously run programs at the United States Department of Housing and Urban Development (HUD). The CDBG program provides annual grants on a formula basis to 1,209 general units of local government and States.

CDBG funds received by the City are administered by Macomb County, which disburses three years of funding to the City every third fiscal year. The City will receive CDBG funds next in fiscal year 2015. The program year will begin on July 1, 2014 and the City will need to spend all CDBG funding by no later than December 31, 2015.

Beginning in fiscal year 2014, Macomb County began to disburse funds on a three-year cycle rather than annually as it had in the past. For this reason, the City established the CDBG Fund for fiscal year 2015 due to the volatility and lack of comparability in total General Fund revenues that would be caused if the City were to continue to record CDBG activity in the General Fund.

For fiscal year 2015, the City has been awarded \$172,960. 100% of these funds will be used on road repairs and reconstruction within the CDBG-eligible areas of the City. A map of CDBG-eligible areas of the City is shown on the next page of this budget document. The projects are planned to start on July 1, 2014.



**CDBG FUND  
FUND 275  
BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

Please note that the next scheduled disbursement of funds from Macomb County is scheduled for fiscal year 2018. Therefore, there are no projected revenues or expenditures for fiscal years' 2016 and 2017.

ACCT NO. ACCOUNT TITLE	APPROVED FY2015 BUDGET
<u>TOTAL REVENUES</u>	
503.000 CDBG GRANT REVENUE	\$ 172,960
<u>EXPENDITURES</u>	
820.000 ENGINEERING	6,050
822.000 ROAD REPAIR & RECONSTRUCTION	166,910
<b>TOTAL EXPENDITURES</b>	<b>172,960</b>
EXCESS OF REVENUES OVER EXPENDITURES	-
<u>FUND EQUITY</u>	
CHANGE IN FUND BALANCE	-
BEGINNING FUND BALANCE	-
<b>ENDING FUND BALANCE, FUND 275</b>	<b>\$ -</b>

# ENTERPRISE FUNDS SUMMARY AND BILLING EXAMPLE

The City of Center Line has two enterprise funds as defined by the Governmental Accounting Standards Board. Enterprise funds, much like private businesses, provide a service in exchange for a fee. Ideally, the fee charged should be adequate to allow the enterprise fund to both (a) operate the day-to-day service and (b) fund capital improvements self-sufficiently without any contributions from general governmental operations.

The City's Water and Sewer Fund is used to account for the operations required in order to provide water and sewer services to the general public. The City's Solid Waste Disposal Fund is used to track the cost of providing garbage service to the City.

In fiscal year 2015, rates for garbage disposal services will drop by 24.2 percent while water and sewer charges for consumption will increase by 7.3 percent. While ready-to-serve fees will not change in fiscal year 2015, industrial waste charges (IWC) will increase by 2.1 percent.

The City bills customers in two-month billing cycles, meaning that customers receive six bills per year. The following shows a typical residential utility bill for fiscal year 2014 as well as what a typical bill will look like in fiscal year 2015 after the new rates go into effect:

	FISCAL YEAR		CHANGE	
	2014	2015	DOLLAR	PERCENT
Water				
Consumption	\$ 35.83	\$ 37.90	\$ 2.07	5.8%
Ready-to-Serve	14.00	14.00	-	0.0%
Sewer	58.94	63.76	4.82	8.2%
Garbage	24.00	18.20	(5.80)	-24.2%
<b>TOTAL</b>	<b><u>\$ 132.77</u></b>	<b><u>\$ 133.86</u></b>	<b><u>\$ 1.09</u></b>	<b><u>0.8%</u></b>

*NOTE: Assumes 10 units of usage with a 5/8" meter.*

# WATER AND SEWER FUND

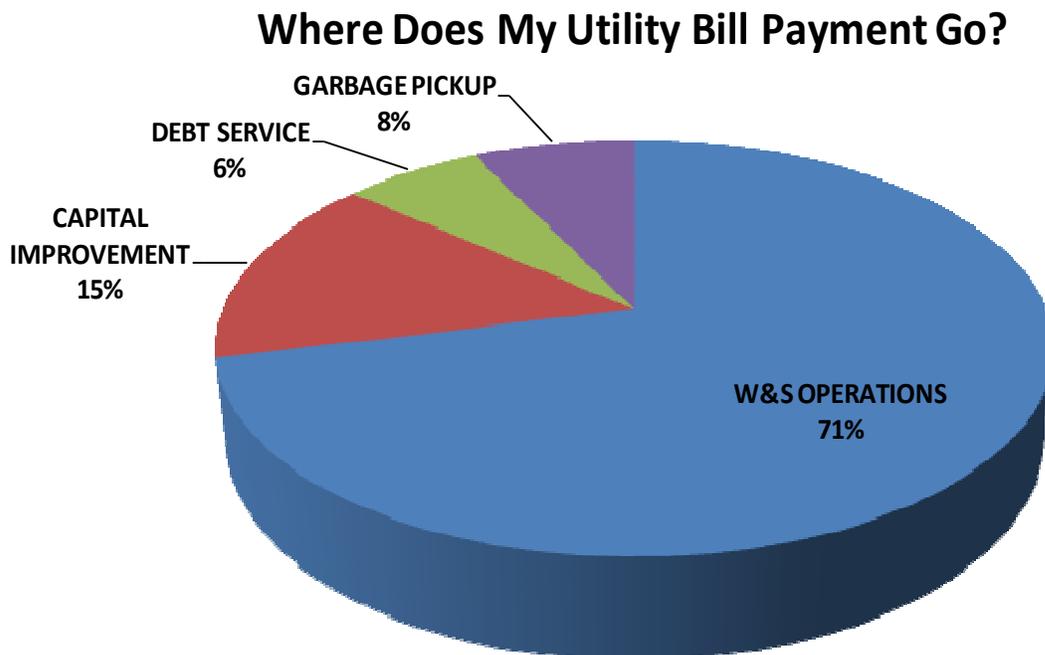
## FUND 592

### FUND INTRODUCTION

The Water and Sewer Fund is a major fund within the City's Enterprise Funds classification as defined by Governmental Accounting Standards Board (GASB) Statement Number 34. The fund is used to account for the operations required in order to provide water and sewer services to the general public. All costs associated with the service (including depreciation and amortization) are financed or recovered primarily through user charges.

Like many utility systems in the region, the City of Center Line purchases water and sewer treatment services from the Detroit Water and Sewerage Department (DWSD). As such, the charges the DWSD charges the City has a material impact on the charges the City must then charge to residents and businesses in the City.

Regarding the water and sewer system, a question that often is raised is 'why does my utility bill cost so much?' or 'what does the water and sewer system use my money on?' The following is a breakdown of the charges that appear on customer utility bills assuming a 5/8" water meter:



**GARBAGE PICKUP** – The first assumption many customers make is that their entire utility bill is for water and sewer services. This is not true. **The garbage pickup fee is not a fee charged by the water and sewer fund, but is rather a flat fee charged per bill for garbage pickup, which is recorded in the Solid Waste Fund.** The Solid Waste Fund immediately follows the Water and Sewer Fund in this budget document. While some communities around Center Line may appear to have significantly lower utility bills, in many cases this is because those communities levy a tax for garbage pickup rather than include it on the customer's utility bill as is done in Center Line.

# WATER AND SEWER FUND

## FUND 592

### FUND INTRODUCTION

Water and sewer charges, which are billed as “Water” and “Sewer” on customer bills, cover expenses for the following components of the water and sewer system:

**WATER AND SEWER OPERATIONS** – This category accounts for the operating expenses, less depreciation, of the water and sewer system. While purchases of water and sewer disposal services will cost the City of Center Line an estimated \$1,364,000 in fiscal year 2015, that only makes up 55.7 percent of total operation expenses. The cost of billing customers, maintaining and repairing the system, administrating, and complying with external regulatory bodies such as the Michigan Department of Environmental Quality (MDEQ) will cost the system \$787,000 in fiscal year 2015. Legacy costs, which are costs the System pays to former employees for retiree healthcare and pension, will cost the System nearly \$200,000 in fiscal year 2015. Finally, the current employees’ wages and benefits will cost the System \$104,000 in fiscal year 2015.

**CAPITAL IMPROVEMENT** – This category combines the “Depreciation” and the “Capital” billing components as both serve the same purpose. The City’s ready-to-serve fees, which are billed based upon meter size, are also used for capital improvement. The water and sewer system for the City is an old system. The infrastructure of the System, such as water mains and sewer lines, need to be replaced when they are at or near the end of their useful lives. Like many systems in south Macomb County, Center Line’s System requires more funds invested into capital replacement than many newer systems north of us. While the City could lower billing rates and then simply hope nothing in the water and sewer system failed or otherwise needed replacement, the City does account for forecasted future infrastructure replacement need. Capital Improvement, which is included in the overall rates, makes up \$16.95, or roughly 20 percent, of the total charge per MCF for fiscal year 2015.

**DEBT SERVICE** – The water and sewer system is required to pay all debt obligations as they come due each fiscal year. While most debt in the water and sewer system is paid with the City debt service millage, the System is responsible for is the principal payment of the System’s 2009 State Revolving Fund (SRF) Wastewater Bond, which is paid via customer charges. Debt Service, which is included in the overall rates, makes up \$7.50, or roughly 10 percent, of the total charge per MCF for fiscal year 2015.

# WATER AND SEWER FUND

## FUND 592

### WATER AND SEWER RATES – FISCAL YEAR 2015

The City of Center Line will place the following rates into effect as of July 1, 2014.

	PER 1,000 CUFT -OR- 1 MCF (10 UNITS)	PER 100 CUFT (1 UNIT)	PER 1,000 GAL. (1 UNIT)
WATER RATE	\$ 28.3542	\$ 2.8354	\$ 3.7904
SEWER RATE	47.6958	4.7696	6.3760
	<b>\$ 76.0500</b>	<b>\$ 7.6050</b>	<b>\$ 10.1664</b>

The rates shown above represent a 7.3 percent increase over fiscal year 2014 rates. Water and sewer rates have increased because five significant factors:

- INCREASED CHARGES FROM THE DETROIT WATER AND SEWER DEPARTMENT (DWSD) – DWSD has increased water rates by 5.3 percent while they also increased sewer charges by 2.8 percent. Rates did not need to be increased in fiscal year 2014 because DWSD only increased rates by less than one percent last year. Charges for these services make up approximately 56 percent of all operating expenses for the Water and Sewer Fund.
- DECREASING OVERALL SYSTEM USAGE – System usage over the past five fiscal years has decreased by approximately 12 percent and is projected to drop again in both fiscal years 2014 and 2015. The System’s usage pattern is consistent with that of many systems in the region and around the country as residents and businesses upgrade to high-efficiency water fixtures. Additionally, in the face of increasing utility charges, customers are more conscious of water usage than ever before. While some charges, such as charges for service from DWSD, vary with usage, others, such as the cost of a water main repair or healthcare payments for current and retired employees, remain the same regardless of system usage. As a result of lowering projected usage in the next fiscal year to a more reasonable level, these fixed costs have a higher impact on rates than in previous years.
- FUNDING FOR FUTURE CAPITAL IMPROVEMENTS – In order to continue to provide a high level of service and dependability in the City’s water and sewer system, rates needed to be increased to allow for future capital projects. These capital projects, such as water main replacements, will lower maintenance costs over time.
- INCREASING LEGACY COSTS – Legacy costs, such as retiree healthcare and pension payments, continue to increase each year. These costs must be paid annually and benefits maintained have been negotiated as part of past union contracts that cannot be changed.
- INCREASING COST OF MAINTAINING THE SYSTEM – The infrastructure, such as water mains and sewer pipes, is an older system and as such continues to experience increases in annual costs of maintaining the system. Additionally, the maintenance includes emergency repairs, such as water main breaks, which become more numerous as infrastructure gets older.

WATER AND SEWER FUND  
FUND 592

WATER AND SEWER RATES – FISCAL YEAR 2015

The following tables detail the various components of the water and sewer rates.

WATER RATE DETAIL	<u>PROJECTED USAGE (MCF)</u>	<u>RATE/MCF (\$)</u>	<u>REVENUES GENERATED</u>
OPERATIONS	30,000	21.99800	\$ 659,940
DEPRECIATION	30,000	3.97283	119,185
CAPITAL	30,000	0.43333	13,000
RESERVE	30,000	0.00000	-
DEBT SERVICE	30,000	1.95000	58,500
		28.35416	\$ 850,625

SEWER RATE DETAIL	<u>PROJECTED USAGE (MCF)</u>	<u>RATE/MCF</u>	<u>REVENUES GENERATED</u>
OPERATIONS	30,000	29.60528	\$ 888,158
DEPRECIATION	30,000	11.30723	339,217
CAPITAL	30,000	1.23333	37,000
RESERVE	30,000	0.00000	-
DEBT SERVICE	30,000	5.55000	166,500
		47.69584	\$ 1,430,875

COMBINED RATE DETAIL	<u>PROJECTED USAGE (MCF)</u>	<u>RATE/MCF</u>	<u>REVENUES GENERATED</u>
OPERATIONS	30,000	51.60328	\$ 1,548,098
DEPRECIATION	30,000	15.28006	458,402
CAPITAL	30,000	1.66666	50,000
RESERVE	30,000	0.00000	-
DEBT SERVICE	30,000	7.50000	225,000
		76.05000	\$ 2,281,500

WATER AND SEWER FUND  
FUND 592

WATER AND SEWER RATES – FISCAL YEAR 2015

In addition to user charges based on consumption, the City also charges a ready-to-serve fee based on the size of the user's meter. Ready-to-serve fees fund maintenance and replacement of the existing water and sewer system infrastructure. These ready-to-serve fees are charged to the user each billing cycle and are included in the City's revenue account for water sales revenues, account 592-000-643.000.

The current rates will not be changed for fiscal year 2015, and are as follows:

READY-TO-SERVE CHARGES BY BILLING CYCLE AND FISCAL YEAR  
*Based on meter size and billed to all users - residential, commercial, and industrial*

METER SIZE	PHYSICAL METER COUNT	CHARGE PER BILL*	TOTAL REVENUE / BILLING CYCLE	TOTAL REVENUE PER YEAR
5/8"	2,466	\$ 14.00	\$ 34,524	\$ 207,144
1"	177	35.02	6,199	37,194
1 1/2"	68	70.00	4,760	28,560
2"	43	112.00	4,816	28,896
3"	7	224.00	1,568	9,408
4"	7	350.00	2,450	14,700
6"	2	700.00	1,400	8,400
8"	-	1,120.00	-	-
10"	1	1,610.00	1,610	9,660
<b>TOTAL</b>	<b>2,771</b>		<b>\$ 57,327</b>	<b>\$ 343,962</b>

\* Billing cycle is 60 days (every two months)

WATER AND SEWER FUND  
FUND 592

WATER AND SEWER RATES – FISCAL YEAR 2015

For non-residential users, the City also assesses an Industrial Waste Control (IWC) fee, which is a pass-thru fee, meaning that it is collected by the City on behalf of the DWSD and sent to that organization monthly. The fees collected are recorded in the City's sewer disposal revenue account, 592-000-647.000.

**DWSD has increased IWC charges to the City by 2.1 percent for fiscal year 2015.** As a result, the IWC rates charged by the City will be increased to match the increase by DWSD, and are as follows:

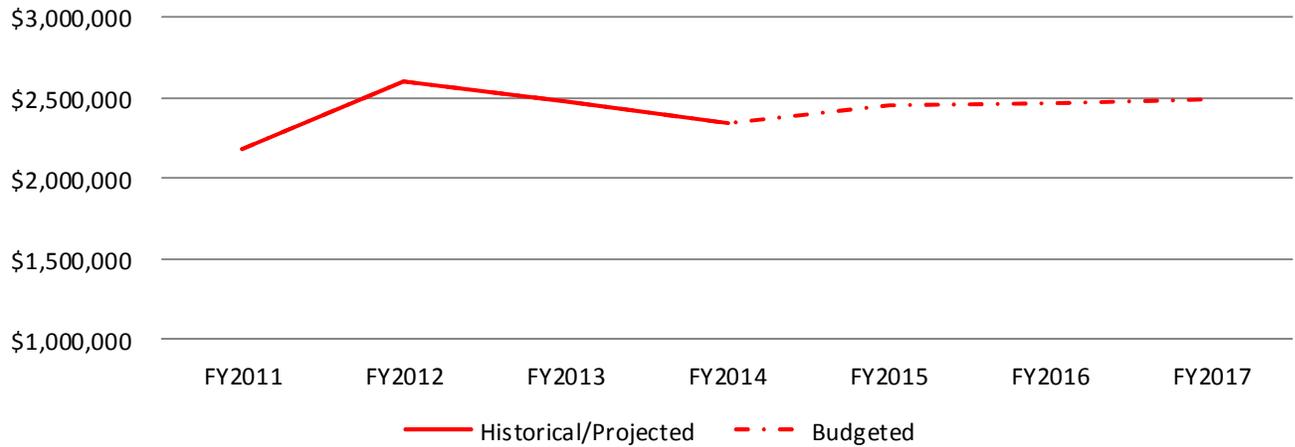
INDUSTRIAL WASTE CONTROL (IWC) FEE  
*(Billed only to non-residential users)*

METER SIZE	PHYSICAL METER COUNT	CHARGE PER BILL*	TOTAL REVENUE / BILLING CYCLE	TOTAL REVENUE PER YEAR
5/8"	76	\$ 18.08	\$ 1,374	\$ 8,244
1"	128	45.20	5,786	34,716
1 1/2"	21	99.44	2,088	12,528
2"	34	144.64	4,918	29,508
3"	6	262.16	1,573	9,438
4"	5	361.60	1,808	10,848
6"	1	542.40	542	3,252
8"	-	904.00	-	-
10"	1	1,265.60	1,266	7,596
TOTAL	272		\$ 19,355	\$ 116,130

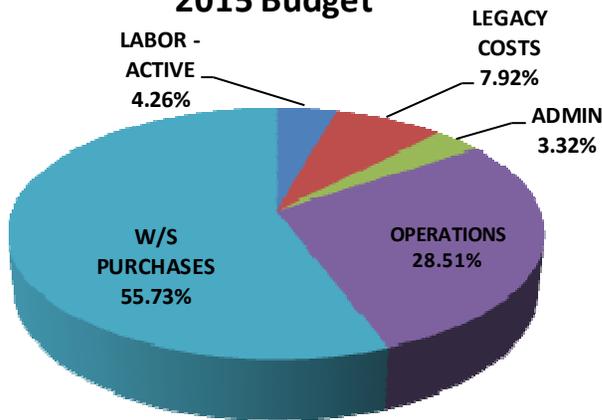
\* Billing cycle is 60 days (every two months)

# WATER AND SEWER FUND FUND 592 FUND DASHBOARD

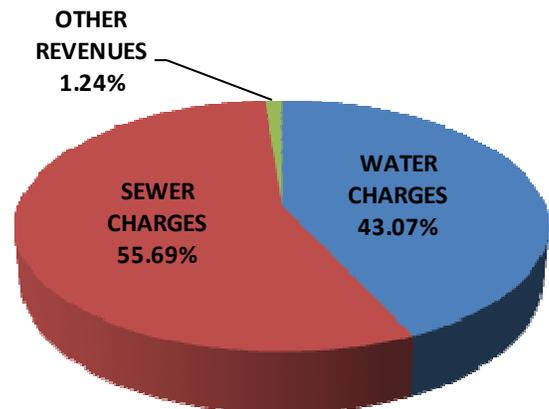
## Operating Expenses, Historical and Budgeted - FY2011 - FY2017



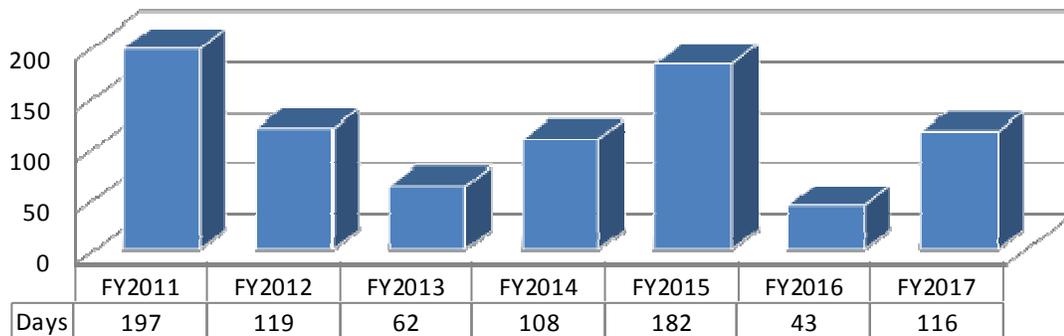
### Operating Expenses by Type, 2015 Budget



### Operating Revenues by Type, 2015 Budget



## Historical and Projected Available Working Capital Expressed as Days of Operating Expenses Fiscal Years 2011 Through 2017



# WATER AND SEWER FUND

## FUND 592

### BUDGET DETAIL

#### THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
		FY2011	FY2012	FY2013	PERCENT CHANGE	BALANCE AT FEB 28, '14	BALANCE AT JUN 30, '14
<u>OPERATING REVENUES</u>							
643.000	WATER SALES	\$ 1,410,825	\$ 1,363,662	\$ 1,166,716	-17%	\$ 726,225	\$ 1,100,000
643.001	METER SALES	-	-	174	0%	-	-
644.000	PENALTIES	73,533	1,509	39,606	-46%	20,955	25,000
646.000	TURN ON FEES	1,034	1,927	4,350	321%	2,725	3,000
647.000	SEWAGE DISP. REVENUE	1,819,830	1,520,491	1,424,965	-22%	856,399	1,300,000
665.000	INTEREST - DELQ. BILLS	62,483	9,572	246	-100%	149	200
671.000	MISCELLANEOUS	2,867	9,973	4,618	61%	48,632	50,000
	<b>TOTAL REVENUES</b>	<b>3,370,572</b>	<b>2,907,134</b>	<b>2,640,675</b>	<b>-22%</b>	<b>1,655,085</b>	<b>2,478,200</b>
<u>OPERATING EXPENSES</u>							
706.000	SALARIES	127,497	114,710	72,684	-43%	34,246	60,000
707.000	PART TIME	11,281	1,077	22	-100%	333	1,000
709.000	OVERTIME	9,058	7,420	7,975	-12%	9,066	12,000
715.000	SOCIAL SECURITY	11,315	9,900	6,172	-45%	4,106	5,585
716.000	OPTICAL	135	276	324	140%	121	170
718.000	DENTAL	1,835	1,764	1,768	-4%	1,456	1,915
719.000	ACTIVE EE HEALTH INS.	50,035	50,642	59,187	18%	9,003	14,200
719.001	RETIREE HEALTH INSURANCE	-	-	-	0%	28,113	43,500
719.500	ACTIVE EE PRESCR. INS.	23,996	41,888	32,783	37%	2,720	4,400
719.501	RETIREE PRESC. INS.	-	-	-	0%	14,951	25,000
720.000	ACTIVE EE LIFE/LTD INS.	1,253	1,074	1,489	19%	707	950
720.001	RETIREE LIFE/LTD INS.	-	-	-	0%	101	135
722.000	PENSION PAYMENTS	15,638	18,951	25,645	64%	13,960	22,000
724.000	WORKER'S COMPENSATION	1,844	596	1,157	-37%	1,020	1,075
726.000	OPEB EXPENSE	137,636	165,188	91,508	-34%	60,999	91,702
728.000	OFFICE SUPPLIES	2,371	339	2,202	-7%	3,816	5,000
757.000	OPERATING SUPPLIES	15,210	29,917	41,135	170%	21,702	45,000
768.000	UNIFORMS	1,855	714	582	-69%	944	1,000
808.000	PROFESSIONAL SERVICES	11,346	105,931	138,037	1117%	87,023	130,470
820.000	ENGINEERING	4,992	13,910	5,654	13%	1,739	5,200
853.000	TELEPHONES	17,398	9,790	226	-99%	512	1,000
861.000	MILEAGE	-	-	-	0%	297	297
862.000	MEMBERSHIPS	6,589	11,176	6,556	-1%	3,409	5,500
863.000	TRAINING	-	-	-	0%	994	1,560
864.000	CONFERENCES/WORKSHOPS	975	1,360	1,416	45%	-	-
867.000	GAS, OIL, AND GREASE	5,969	6,337	11,984	101%	2,946	11,000
921.000	ELECTRICITY	18,417	20,426	22,203	21%	10,090	16,640

# WATER AND SEWER FUND

## FUND 592

### BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – CONCLUDED

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR	ACTUAL	PROJECTED
		FY2011	FY2012	FY2013	PERCENT CHANGE	BALANCE AT FEB 28, '14	BALANCE AT JUN 30, '14
<u>OPERATING EXPENSES - CONTINUED</u>							
923.000	HEAT	969	4,281	858	-11%	895	1,660
924.000	WATER PURCHASES	323,692	411,913	378,955	17%	215,618	370,000
924.001	WATER PURCH - LIFT STAT.	-	-	5,728	100%	595	2,500
927.000	SEWAGE DISPOSAL	899,616	942,513	932,202	4%	482,720	900,000
930.000	W/S SYSTEM MAINTENANCE	27,772	34,761	13,574	-51%	30,689	85,000
931.000	BUILDING MAINTENANCE	4,470	1,220	98,437	2102%	803	2,000
933.000	EQUIPMENT MAINTENANCE	4,900	148,658	21,535	339%	14,774	30,000
937.000	SEWER MAINTENANCE	275	1,180	1,450	427%	-	-
940.000	EQUIPMENT RENTAL	2,000	-	-	-100%	-	-
962.000	MISCELLANEOUS EXP.	-	526	6,951	100%	-	-
968.000	DEPRECIATION	444,499	444,775	485,744	9%	294,203	441,304
<b>TOTAL OPERATING EXPENSES</b>		<b>2,184,838</b>	<b>2,603,213</b>	<b>2,476,143</b>	<b>13%</b>	<b>1,354,671</b>	<b>2,338,763</b>
<b>OPERATING INCOME (LOSS)</b>		<b>1,185,734</b>	<b>303,921</b>	<b>164,532</b>		<b>300,414</b>	<b>139,437</b>
<u>NONOPERATING REVENUES (EXPENSES)</u>							
664.230	INTEREST EARNINGS	2,130	1,907	1,767	-17%	1,180	1,750
962.001	PYMT PLAN WRITE OFF'S	-	-	(20,120)	100%	-	(1,000)
968.010	AMORTIZATION	-	(40,914)	(40,914)	100%	(27,276)	(40,914)
995.000	INTEREST EXPENSE	(435,334)	(215,664)	(285,391)	-34%	(139,431)	(269,627)
995.001	BOND ISSUANCE COSTS	-	(62,781)	-	0%	-	-
995.002	GRANT REPAYMENT	-	-	(82,099)	100%	-	-
999.000	TRUSTEE FEES	(1,591)	(513)	(626)	-61%	(626)	(626)
<b>TOTAL NONOPERATING REVENUES (EXPS.)</b>		<b>(434,795)</b>	<b>(317,965)</b>	<b>(427,383)</b>		<b>(166,153)</b>	<b>(310,417)</b>
699.101	TRANSFERS IN	913,955	596,141	888,330	-3%	894,950	1,025,146
<u>NET POSITION</u>							
CHANGE IN NET POSITION		1,664,894	582,097	625,479		1,029,211	854,166
BEGINNING NET POSITION		9,346,049	-	10,887,269		11,512,748	12,541,959
RESTATE NET POSITION		-	10,305,172	-		-	-
<b>ENDING NET POSITION, FUND 592</b>		<b>\$ 11,010,943</b>	<b>\$ 10,887,269</b>	<b>\$ 11,512,748</b>	<b>5%</b>	<b>\$12,541,959</b>	<b>\$13,396,125</b>

# WATER AND SEWER FUND

## FUND 592

### BUDGET DETAIL

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCT NO.	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
<b>OPERATING REVENUES</b>							
643.000	WATER SALES	\$ 1,282,071	\$ 1,194,587	(87,484)	-6.82%	\$ 1,194,587	\$ 1,194,587
644.000	PENALTIES	35,000	30,000	(5,000)	-14.29%	30,000	30,000
646.000	TURN ON FEES	1,500	3,000	1,500	100.00%	3,000	3,000
647.000	SEWAGE DISP. REVENUE	1,656,945	1,544,569	(112,376)	-6.78%	1,544,569	1,544,569
671.000	MISCELLANEOUS	1,500	1,500	-	0.00%	1,500	1,500
	<b>TOTAL REVENUES</b>	2,977,016	2,773,656	(203,360)	-6.83%	2,773,656	2,773,656
<b>OPERATING EXPENSES</b>							
706.000	SALARIES	42,000	60,922	18,922	45.05%	61,548	62,423
707.000	PART TIME	2,000	8,769	6,769	338.45%	8,769	8,769
709.000	OVERTIME	10,000	2,000	(8,000)	-80.00%	2,000	2,000
715.000	SOCIAL SECURITY	4,200	5,484	1,284	30.57%	5,533	5,600
716.000	OPTICAL	130	206	76	58.46%	207	209
718.000	DENTAL	2,000	2,445	445	22.25%	2,458	2,481
719.000	ACTIVE EE HEALTH INS.	13,100	11,333	(1,767)	-13.49%	12,196	12,778
719.001	RETIREE HEALTH INS.	43,000	41,184	(1,816)	-4.22%	44,016	44,802
719.500	ACTIVE EE PRESCR. INS.	3,800	2,416	(1,384)	-36.42%	2,610	3,151
719.501	RETIREE PRESCR. INS.	26,500	28,320	1,820	6.87%	30,288	32,400
720.000	ACTIVE EE LIFE/LTD INS.	950	900	(50)	-5.26%	918	937
720.001	RETIREE LIFE/LTD INS.	100	67	(33)	-33.00%	69	70
722.000	PENSION PAYMENTS	18,000	41,016	23,016	127.87%	41,836	42,673
724.000	WORKER'S COMP.	1,020	1,500	480	47.06%	1,500	1,520
726.000	OPEB EXPENSE	91,508	91,508	-	0.00%	90,000	90,000
728.000	OFFICE SUPPLIES	5,000	5,200	200	4.00%	5,220	5,250
757.000	OPERATING SUPPLIES	111,930	41,600	(70,330)	-62.83%	41,800	42,000
768.000	UNIFORMS	1,000	1,040	40	4.00%	1,050	1,050
808.000	PROFESSIONAL SERVICES	130,470	-	(130,470)	-100.00%	-	-
808.003	CITY PROF. SERVICES	-	81,265	81,265	100.00%	75,211	77,313
820.000	ENGINEERING	5,000	5,200	200	4.00%	5,230	5,230
853.000	TELEPHONES	1,500	1,000	(500)	-33.33%	1,050	1,075
861.000	MILEAGE	755	150	(605)	-80.13%	150	155
862.000	MEMBERSHIPS	7,000	5,500	(1,500)	-21.43%	5,600	5,600
863.000	TRAINING	2,219	1,560	(659)	-29.70%	1,600	1,600
867.000	GAS, OIL, AND GREASE	12,000	11,000	(1,000)	-8.33%	11,500	11,600
921.000	ELECTRICITY	16,000	16,640	640	4.00%	16,725	16,850
923.000	HEAT	1,700	1,660	(40)	-2.35%	1,700	1,700

# WATER AND SEWER FUND

## FUND 592

### BUDGET DETAIL

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL – CONCLUDED

ACCT NO.	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
<u>OPERATING EXPENSES - CONTINUED</u>							
924.000	WATER PURCHASES	428,000	375,000	(53,000)	-12.38%	378,000	382,000
924.001	WATER PURCH - LIFT STAT	6,000	6,500	500	8.33%	6,730	6,730
927.000	SEWAGE DISPOSAL	1,105,951	989,000	(116,951)	-10.57%	999,000	1,009,000
930.000	W/S SYSTEM MAINT.	58,708	115,000	56,292	95.88%	115,000	120,000
931.000	BUILDING MAINTENANCE	2,000	2,100	100	5.00%	2,200	2,200
933.000	EQUIPMENT MAINT.	30,000	31,200	1,200	4.00%	31,400	32,000
962.000	MISCELLANEOUS EXP.	500	500	-	0.00%	500	500
968.000	DEPRECIATION	441,304	458,402	17,098	3.87%	458,402	458,402
<b>TOTAL OPERATING EXPENSES</b>		2,625,345	2,447,587	(177,758)	-6.77%	2,462,016	2,490,068
<b>OPERATING INCOME (LOSS)</b>		351,671	326,069	(25,602)	-7.28%	311,640	283,588
<u>NONOPERATING REVENUES (EXPENSES)</u>							
664.230	INTEREST EARNINGS	1,750	2,000	250	14.29%	2,500	2,250
962.001	PYMT PLAN WRITE OFF'S	-	(1,000)	(1,000)	100.00%	(1,000)	(1,000)
968.010	AMORTIZATION	(40,914)	(40,914)	-	0.00%	(40,914)	(40,914)
995.000	INTEREST EXPENSE	(267,325)	(244,728)	22,597	-8.45%	(218,043)	(187,755)
999.000	TRUSTEE FEES	(700)	(700)	-	0.00%	(700)	(700)
<b>TOTAL NONOPERATING REVENUES (EXPS.)</b>		(307,189)	(285,342)	21,847	-7.11%	(258,157)	(228,119)
699.101	TRANSFERS IN	1,022,844	1,090,247	67,403	6.59%	1,095,128	1,068,114
<u>NET POSITION</u>							
CHANGE IN NET POSITION		1,067,326	1,130,974			1,148,611	1,123,583
BEGINNING NET POSITION		11,512,748	13,396,125			14,527,099	15,675,710
<b>ENDING NET POSITION, FUND 592*</b>		<b>\$ 13,602,918</b>	<b>\$ 14,527,099</b>			<b>15,675,710</b>	<b>\$ 16,799,293</b>

\* Beginning net position for FY2015 uses FY2014 projected net position, not ending net position per FY2014 budget.

# WATER AND SEWER FUND

## FUND 592

### BUDGET DETAIL

#### ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015																		
<b>OPERATING REVENUES</b>																					
643.000	WATER SALES	Water consumption and ready-to-serve charges	<b>\$ 1,194,587</b>																		
644.000	PENALTIES	Penalties charged for late payment of water and sewer bills	<b>30,000</b>																		
646.000	TURN ON FEES	Fee charged for turning water service on after a shut off has been performed	<b>3,000</b>																		
647.000	SEWAGE DISP. REV.	Sewer billings as well as IWC revenues	<b>1,544,569</b>																		
671.000	MISC. REVENUE		<b>1,500</b>																		
<b>TOTAL OPERATING REVENUES</b>			<b>\$ 2,773,656</b>																		
<b>OPERATING EXPENSES</b>																					
706.000	SALARIES	All full-time employees; 18% allocated to fund 592 with the exception of secretary, who is allocated at 50%. <table style="margin-left: 20px; border-collapse: collapse;"> <tr> <td style="text-align: left;"><u>Position</u></td> <td style="text-align: left;"><u>FTE</u></td> <td></td> </tr> <tr> <td>Superintendent</td> <td>0.18</td> <td style="text-align: right;">\$ 10,947</td> </tr> <tr> <td>Secretary V</td> <td>0.50</td> <td style="text-align: right;">18,471</td> </tr> <tr> <td>Maintenance III</td> <td>0.54</td> <td style="text-align: right;">23,934</td> </tr> <tr> <td>Maintenance I</td> <td style="border-bottom: 1px solid black;">0.18</td> <td style="text-align: right; border-bottom: 1px solid black;">7,570</td> </tr> <tr> <td></td> <td>1.40</td> <td style="text-align: right;">60,922</td> </tr> </table>	<u>Position</u>	<u>FTE</u>		Superintendent	0.18	\$ 10,947	Secretary V	0.50	18,471	Maintenance III	0.54	23,934	Maintenance I	0.18	7,570		1.40	60,922	<b>\$ 60,922</b>
<u>Position</u>	<u>FTE</u>																				
Superintendent	0.18	\$ 10,947																			
Secretary V	0.50	18,471																			
Maintenance III	0.54	23,934																			
Maintenance I	0.18	7,570																			
	1.40	60,922																			
707.000	PART TIME	Part-Time DPW employees (both seasonal and year-round part-time). 799 total hours (0.38 FTE's) at hourly rates ranging from \$9/hr to \$14/hr.	<b>8,769</b>																		
709.000	OVERTIME	All employees, part-time and full-time	<b>2,000</b>																		
715.000	SOCIAL SECURITY	7.65% of wages, rounded	<b>5,484</b>																		
716.000	OPTICAL	Actively covered: 1.22 Active Employees	<b>206</b>																		
718.000	DENTAL	Actively covered: 1.22 Active Employees	<b>2,445</b>																		
719.000	ACTIVE EE HEALTH INS.	Actively covered: 20% employee contribution in FY2015 1.22 Active Employees	<b>11,333</b>																		
719.001	RETIREE HEALTH INS.	Actively covered: 4 Retirees	<b>41,184</b>																		
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active Medical above 20% employee contribution in FY2015	<b>2,416</b>																		
719.501	RETIREE PRESC. INS.	Actively covered: 4 Retirees	<b>28,320</b>																		
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 1.22 Active Employees	<b>900</b>																		
720.001	RETIREE LIFE/LTD INS.	Actively covered: 2 Retirees	<b>67</b>																		
722.000	PENSION PAYMENTS	Defined Benefit Plan - Employer contribution based on % of payroll 1.22 Active Employees	<b>41,016</b>																		
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	<b>1,500</b>																		
726.000	OPEB EXPENSE	Other Post-Employment Benefit (OPEB) annual required contribution (ARC) payment, as determined by the City's third party actuarial firm in accordance with Governmental Accounting Standards Board (GASB) statement number 45. 35.3 percent of the DPW portion of the ARC payment due is allocated to the Water and Sewer Fund, which is based on the number of retirees who formerly worked in the City's water department.	<b>91,508</b>																		
728.000	OFFICE SUPPLIES	Utility billing supplies such as print toner, billing postcards, and other miscellaneous supplies.	<b>5,200</b>																		

# WATER AND SEWER FUND

## FUND 592

### BUDGET DETAIL

#### ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONTINUED

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
<b>OPERATING EXPENSES - CONTINUED</b>			
757.000	OPERATING SUPPLIES	Various incidentals and items for water and sewer department use with useful lives of less than one year.	\$ 41,600
768.000	UNIFORMS	Third party contractors' charges to the City for DPW uniform cleanings; the total charge is allocated between the DPW and the Water and Sewer Fund.	1,040
808.003	CITY PROF. SERVICES	Charges to the Solid Waste Fund for certain admin and professional charges, such as an allocation of lead management positions at the City (City Manager/Finance Director), as well as allocated external charges, such as audit and legal fees.	81,265
820.000	ENGINEERING	Engineering costs for various water and sewer projects which cost less than the City's \$5,000 capitalization threshold and are therefore recorded as an operating expense in this account.	5,200
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	1,000
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	150
862.000	MEMBERSHIPS	Annual Public Water Supply - Michigan DEQ Clinton River Watershed Council SEMCOG Water Quality	\$ 4,000 1,000 <u>500</u> 5,500
863.000	TRAINING	Water and Sewer related training seminars and conferences	1,560
867.000	GAS, OIL, AND GREASE	Fuel for Water and Sewer vehicles.	11,000
921.000	ELECTRICITY	Electric bills for the Lift Station and Meter Pits	16,640
923.000	HEAT	Heating bills for the Lift Station	1,660
924.000	WATER PURCHASES	Purchases of water from the Detroit Water and Sewerage Department (DWSD). Per DWSD, will increase by 5.3% for fiscal year 2015.	375,000
924.001	WAT. PURCH. - LIFT	City water purchases for the City Lift Station	6,500
927.000	SEWAGE DISPOSAL	Purchases of sewage disposal services from DWSD. Per DWSD, rates will increase by 2.8% for fiscal year 2015.	989,000
930.000	W/S SYSTEM MAINT.	Costs associated with water main maintenance and repairs	115,000
931.000	BUILDING MAINT.	Routine maintenance and repairs to the Lift Station	2,100
933.000	EQUIPMENT MAINT.	Maintenance of Water and Sewer vehicles and equipment; commonly repaired with parts by the City's part-time mechanic or sent out for repairs to the City of Troy.	31,200
962.000	MISCELLANEOUS		500
968.000	DEPRECIATION	Depreciation expense recorded into operating expenses per Generally Accepted Accounting Principals (GAAP) for full accrual basis of accounting, the convention required for enterprise funds in accordance with GASB statement number 34.	458,402
<b>TOTAL OPERATING EXPENSES</b>			<b>2,447,587</b>
<b>OPERATING INCOME</b>			<b>\$ 326,069</b>

# WATER AND SEWER FUND

## FUND 592

### BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
<b>NONOPERATING REVENUES (EXPENSES)</b>			
664.230	INTEREST EARNINGS	Bank interest earned. Allocated across all funds based upon pooled cash holdings in each fund at the end of each month.	\$ 2,000
962.001	PYMT PLAN WRITE OFF'S	The cost of the payment plan program to the water and sewer fund, which is comprised of lost revenue as a result of penalty and interest waivers.	(1,000)
968.010	AMORTIZATION	Amortization of deferred charges related to previous bond issuances	(40,914)
995.000	INTEREST EXPENSE	Bond interest expenses (2004 and 2011 Refunding Bonds; 2009 SRF Bonds). See Debt Analysis section of the operating budget for more information.	(244,728)
999.000	TRUSTEE FEES	Fees paid to third party trustee administering payment of bonds 'paid off' with the issuance of refunding bonds. These 'paid off' bonds are not recorded on the face of the City's financial statements and are known as 'defeased' bonds.	(700)
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>			<b>(285,342)</b>
699.101	TRANSFERS IN	Transfer in from the Debt Service Fund for the principal payments of the 2004 and 2011 General Obligation Refunding Bonds as well as the interest payments for the 2010 State Revolving Fund (SRF) Wastewater Bonds. See the Debt Analysis section of the Operating Budget for more information.	1,090,247
<b>CHANGE IN NET POSITION, FUND 592</b>			<b>\$ 1,130,974</b>

# SOLID WASTE DISPOSAL FUND

## FUND 596

### FUND INTRODUCTION & GARBAGE RATE

The Solid Waste Disposal Fund is used to track the cost of providing garbage service to the City as well as to track the collections of garbage fees from users. The City has contracted with a third-party private contractor to provide trash pickup, recycling, and brush removal services. As a result, City residents enjoy these services without the significant wage and labor benefit packages Cities that chose to keep garbage service 'in-house' must contend with.

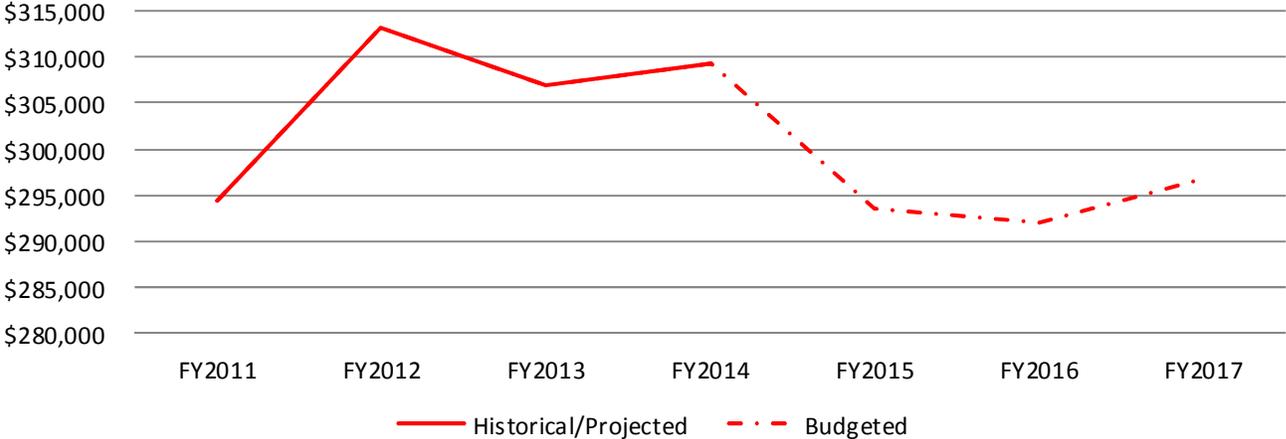
The City charges a flat charge for garbage service, charged every two months and included in the Water and Sewer billing. There is no tax millage for garbage service.

The City recently signed a five year contract extension with the City's current third-party private contractor that has allowed management to conclude that a rate decrease is advisable. As a result, the garbage rate has been adjusted for fiscal year 2015 and is shown below:

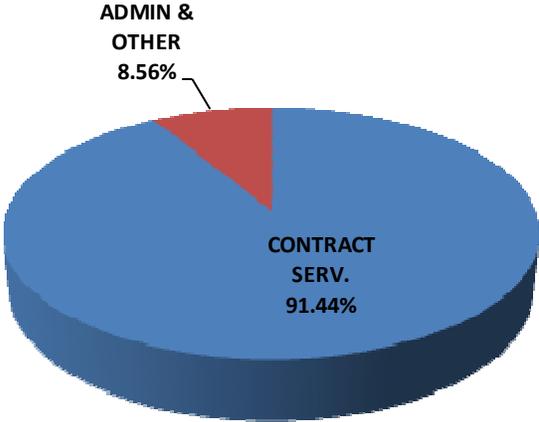
	FISCAL YEAR		DOLLAR CHANGE	PERCENT CHANGE
	2014	2015		
<b>GARBAGE RATE</b>				
Per Month	\$ 12.00	\$ 9.10	\$ (2.90)	
Per Bill (Two Months)	24.00	18.20	(5.80)	<b>-24.2%</b>
Annual Charge	144.00	109.20	(34.80)	

SOLID WASTE DISPOSAL FUND  
 FUND 596  
 FUND DASHBOARD

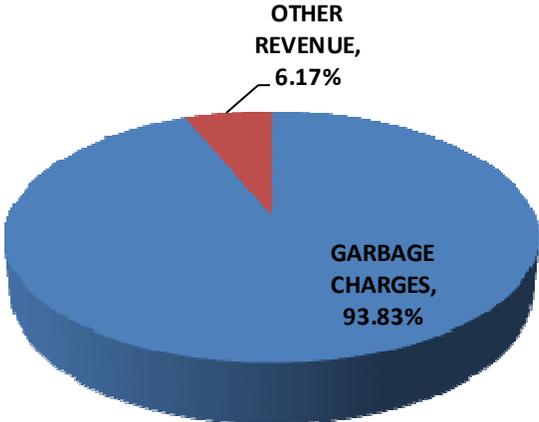
**Operating Expenses, Historical and Budgeted - FY2011 - FY2017**



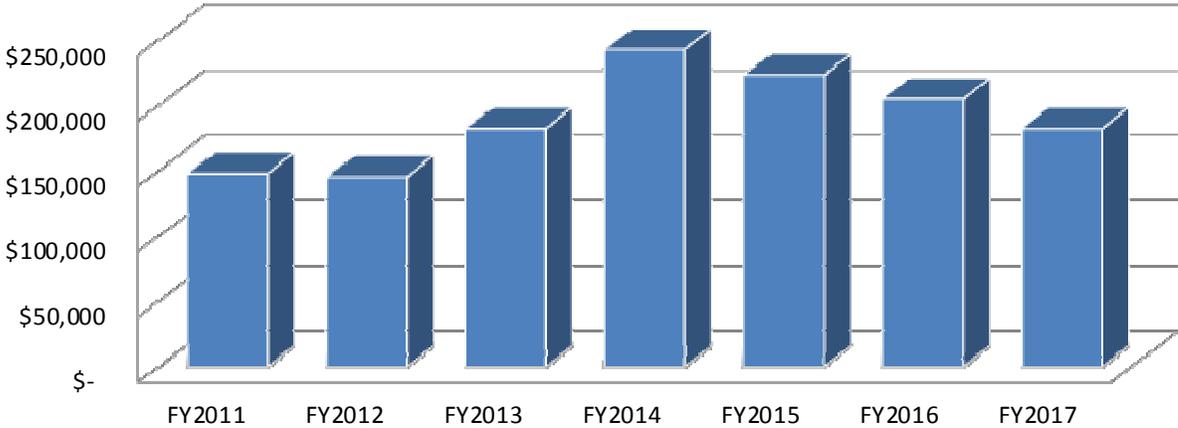
**Expenses by Type, 2015 Budget**



**Revenues by Type, 2015 Budget**



**Historical and Projected Net Position**



# SOLID WASTE DISPOSAL FUND

## FUND 596

### BUDGET DETAIL

#### THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
<u>OPERATING REVENUES</u>							
643.000	SW SERVICE SALES	\$ 286,556	\$ 311,055	\$ 327,240	14%	\$ 210,140	\$ 350,964
644.000	PENALTIES	6,944	5,766	4,195	-40%	4,336	6,000
671.000	MISCELLANEOUS	1,866	2,873	12,402	565%	7,427	12,400
	<b>TOTAL REVENUES</b>	<b>295,366</b>	<b>319,694</b>	<b>343,837</b>	<b>16%</b>	<b>221,903</b>	<b>369,364</b>
<u>OPERATING EXPENSES</u>							
808.000	PROFESSIONAL SERVICES	5,875	20,768	29,715	406%	-	27,760
818.000	SOLID WASTE DISPOSAL	286,398	292,457	275,506	-4%	182,674	280,000
962.000	MISCELLANEOUS EXP.	2,111	-	1,696	-20%	-	1,500
	<b>TOTAL OPERATING EXPENSES</b>	<b>294,384</b>	<b>313,225</b>	<b>306,917</b>	<b>4%</b>	<b>182,674</b>	<b>309,260</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>982</b>	<b>6,469</b>	<b>36,920</b>		<b>39,229</b>	<b>60,104</b>
<u>NONOPERATING REVENUES (EXPENSES)</u>							
<b>664.230</b>	<b>INTEREST EARNINGS</b>	<b>544</b>	<b>148</b>	<b>175</b>	<b>-68%</b>	<b>88</b>	<b>250</b>
<u>NET POSITION</u>							
	CHANGE IN NET POSITION	1,526	6,617	37,095		39,317	60,354
	BEGINNING NET POSITION	146,257	-	145,264		182,359	182,359
	RESTATED NET POSITION	-	138,647	-		-	-
	<b>ENDING NET ASSETS, FUND 596</b>	<b>\$ 147,783</b>	<b>\$ 145,264</b>	<b>\$ 182,359</b>	<b>23%</b>	<b>\$ 221,676</b>	<b>\$ 242,713</b>

**SOLID WASTE DISPOSAL FUND  
FUND 596  
BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCT NO.	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE OVER PRIOR YEAR		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
<u>OPERATING REVENUES</u>							
643.000	SW SERVICE SALES	\$ 350,964	\$ 256,948	(94,016)	-26.79%	\$ 256,948	\$ 256,948
643.001	CONTRACTUAL FEES	-	12,228	12,228	100.00%	12,228	12,228
644.000	PENALTIES	4,000	4,500	500	12.50%	4,000	4,500
671.000	MISCELLANEOUS	6,940	160	(6,780)	-97.69%	160	160
<b>TOTAL REVENUES</b>		361,904	273,836	(88,068)	-24.33%	273,336	273,836
<u>OPERATING EXPENSES</u>							
808.000	PROFESSIONAL SERVICES	27,760	22,614	(5,146)	-18.54%	21,142	21,702
818.000	SOLID WASTE DISPOSAL	317,124	268,427	(48,697)	-15.36%	268,427	272,319
962.000	MISCELLANEOUS EXP.	3,000	2,500	(500)	-16.67%	2,500	2,750
<b>TOTAL OPERATING EXPENSES</b>		347,884	293,541	(54,343)	-15.62%	292,069	296,771
<b>OPERATING INCOME</b>		14,020	(19,705)	(33,725)	-240.55%	(18,733)	(22,935)
<u>NONOPERATING REVENUES (EXPENSES)</u>							
664.230	INTEREST EARNINGS	250	300	50	20.00%	350	300
<u>NET POSITION</u>							
CHANGE IN NET POSITION		14,270	(19,405)			(18,383)	(22,635)
BEGINNING NET POSITION		182,359	242,713			223,308	204,925
<b>ENDING NET ASSETS, FUND 596*</b>		<b>\$ 196,629</b>	<b>\$ 223,308</b>			<b>\$ 204,925</b>	<b>\$ 182,290</b>

\* Beginning net position for FY2015 uses FY2014 projected net position, not ending net position per FY2014 budget.

# SOLID WASTE DISPOSAL FUND

## FUND 596

### BUDGET DETAIL

#### ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2015
<u>OPERATING REVENUES</u>			
643.000	SW SERVICE SALES	Garbage billings, which appear on customer utility bills as charge code "GB"	\$ 256,948
643.001	CONTRACTUAL FEES	Flat fee garbage charges paid by larger residential properties. These fees were included in "Miscellaneous" account 671.000 in previous years.	12,228
644.000	PENALTIES	Penalties charged for late payment of garbage bills	4,500
671.000	MISCELLANEOUS	Recycling bin sales	<u>160</u>
<b>TOTAL OPERATING REVENUES</b>			<b>273,836</b>
<u>OPERATING EXPENSES</u>			
808.003	CITY PROF. SERVICES	Charges to the Solid Waste Fund for certain admin and professional charges, such as an allocation of lead management positions at the City (City Manager/Finance Director), as well as allocated external charges, such as audit and legal fees.	22,614
818.000	SOLID WASTE DISP.	Cost of the contract to the City's third party contractor charged with providing garbage and recycling service to the City.	268,427
962.000	MISCELLANEOUS EXP.		<u>2,500</u>
<b>TOTAL OPERATING EXPENSES</b>			<b><u>293,541</u></b>
<b>OPERATING INCOME</b>			<b>(19,705)</b>
<u>NONOPERATING REVENUES (EXPENSES)</u>			
664.230	INTEREST EARNINGS	Bank interest earned. Allocated across all funds based upon pooled cash holdings in each fund at the end of each month.	300
<b>CHANGE IN NET POSITION, FUND 596</b>			<b>\$ (19,405)</b>

# DOWNTOWN DEVELOPMENT AUTHORITY (DDA)

## FUND 248

### FUND INTRODUCTION

The Downtown Development Authority (DDA), a component unit of the City of Center Line, was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and to promote economic growth within the downtown district. The DDA's governing body, consisting of eleven (11) individuals, is selected by the City Council. In addition, the DDA's budget is subject to approval by the City Council, thus the Authority's inclusion in the City's budget document.

The DDA is formed under the Michigan Tax Increment Finance Authority (TIFA) Act. It is funded through 'captures' of tax revenues paid by those businesses within the downtown district that would otherwise be paid to Macomb County or Macomb Community College. Under the TIFA Act, tax revenues are collected by establishing a base taxable value for each parcel in the DDA and then 'capturing' the difference between that base taxable value and the higher taxable value the property hopefully attains via improvement programs initiated by the DDA.

Due to recent development on Van Dyke Avenue, taxable values have increased within the DDA District, though the tax capture for the DDA will be very small. For fiscal year 2015, the DDA is projected to capture just over \$1,000 of tax revenues. Continuing growth based on the completion of current development and overall city-wide taxable value increases are projected to allow for tax captures of approximately \$3,400 and \$6,800 in fiscal years 2016 and 2017 respectively.

#### MISSION STATEMENT

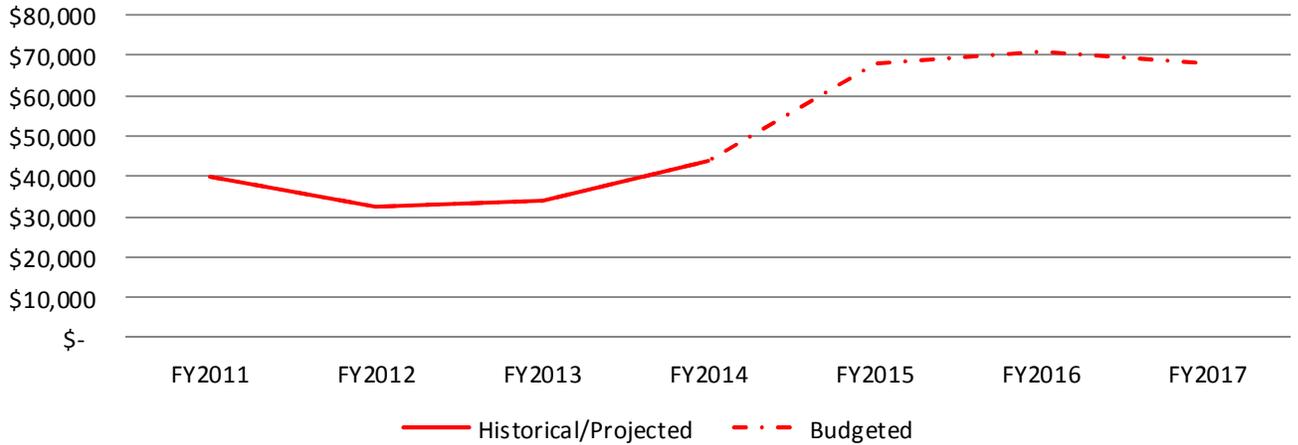
The mission of the Center Line Downtown Development Authority is to encourage sustainable commercial development of the Downtown Development District by helping current businesses grow and encouraging the development of new businesses.

# DOWNTOWN DEVELOPMENT AUTHORITY (DDA)

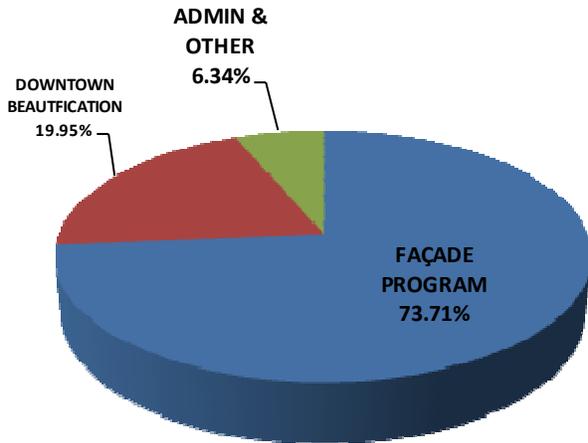
FUND 248

## FUND DASHBOARD

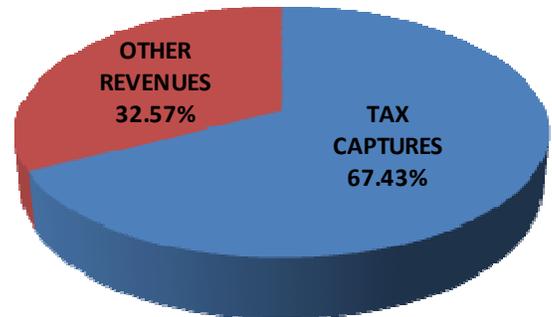
### Operating Expenses, Historical and Budgeted - FY2011 - FY2017



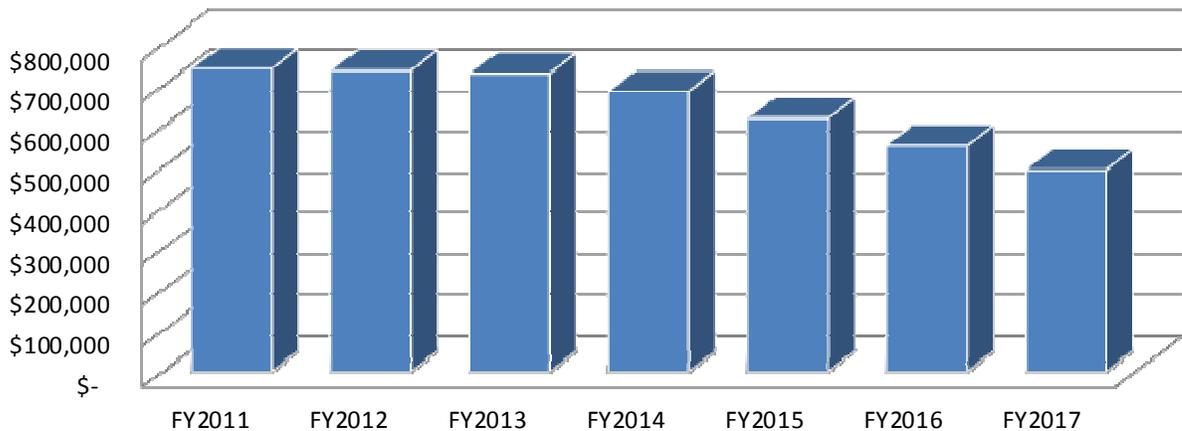
### Expenses by Type, 2015 Budget



### Revenues by Type, 2015 Budget



### Historical and Projected Net Position



**DOWNTOWN DEVELOPMENT AUTHORITY (DDA)**  
**FUND 248**  
**BUDGET DETAIL**

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28, '14	PROJECTED BALANCE AT JUN 30, '14
		FY2011	FY2012	FY2013			
<u>TOTAL OPERATING REVENUES</u>							
<b>402.003</b>	<b>DDA TAX CAPTURE</b>	<b>\$ 49,153</b>	<b>\$ 26,690</b>	<b>\$ 26,675</b>	<b>-46%</b>	<b>\$ -</b>	<b>\$ 529</b>
<u>OPERATING EXPENSES</u>							
707.000	PART TIME	-	-	668	100%	2,889	4,000
715.000	SOCIAL SECURITY	-	-	51	100%	221	306
729.000	LEGAL PUBLICATIONS	-	-	-	0%	126	126
752.000	FAÇADE PROGRAM	38,356	32,153	18,556	-52%	6,777	35,000
753.000	DOWNTOWN BEAUTIF.	-	-	11,593	100%	90	500
808.000	PROFESSIONAL SERVICES	-	-	3,000	100%	-	3,000
862.000	MEMBERSHIPS	-	-	-	0%	-	500
962.000	MISCELLANEOUS EXP.	1,698	163	-	-100%	-	500
	<b>TOTAL OPERATING EXPENSES</b>	<b>40,054</b>	<b>32,316</b>	<b>33,868</b>	<b>100%</b>	<b>10,103</b>	<b>43,932</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>9,099</b>	<b>(5,626)</b>	<b>(7,193)</b>		<b>(10,103)</b>	<b>(43,403)</b>
<u>NONOPERATING REVENUES (EXPENSES)</u>							
<b>664.230</b>	<b>INTEREST EARNINGS</b>	<b>5,271</b>	<b>1,140</b>	<b>181</b>	<b>-97%</b>	<b>611</b>	<b>-</b>
<u>NET POSITION</u>							
	CHANGE IN NET POSITION	14,370	(4,486)	(7,012)		(9,492)	(43,403)
	BEGINNING NET POSITION	726,980	741,350	736,864		729,852	729,852
	<b>ENDING NET POSITION, FUND 248</b>	<b>\$ 741,350</b>	<b>\$ 736,864</b>	<b>\$ 729,852</b>	<b>-2%</b>	<b>\$ 720,360</b>	<b>\$ 686,449</b>

**DOWNTOWN DEVELOPMENT AUTHORITY (DDA)**  
**FUND 248**  
**BUDGET DETAIL**

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL

ACCT NO.	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	APPROVED FY2015 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2016 FORECAST	FY2017 FORECAST
<u>OPERATING REVENUES</u>							
402.003	DDA TAX CAPTURE	\$ -	\$ 1,035	1,035	100.00%	\$ 3,397	\$ 6,794
<b>TOTAL REVENUES</b>		-	1,035	1,035	100.00%	3,397	6,794
<u>OPERATING EXPENSES</u>							
707.000	PART TIME	4,000	7,000	3,000	75.00%	7,000	7,000
715.000	SOCIAL SECURITY	310	536	226	72.90%	536	536
729.000	LEGAL PUBLICATIONS	126	300	174	138.10%	300	300
752.000	FAÇADE PROGRAM	45,190	50,000	4,810	10.64%	50,000	50,000
753.000	DOWNTOWN BEAUT.	500	6,000	5,500	1100.00%	6,000	6,000
808.000	PROFESSIONAL SERVICES	3,000	3,000	-	100.00%	6,000	3,000
862.000	MEMBERSHIPS	500	500	-	100.00%	500	500
962.000	MISCELLANEOUS EXP.	500	500	-	0.00%	500	500
<b>TOTAL OPERATING EXPENSES</b>		54,126	67,836	13,710	25.33%	70,836	67,836
<b>OPERATING INCOME</b>		(54,126)	(66,801)	(12,675)	23.42%	(67,439)	(61,042)
<u>NONOPERATING REVENUES (EXPENSES)</u>							
664.230	INTEREST EARNINGS	600	500	(100)	100.00%	800	800
<u>NET POSITION</u>							
CHANGE IN NET POSITION		(53,526)	(66,301)			(66,639)	(60,242)
BEGINNING NET POSITION		729,852	686,449			620,148	553,509
<b>ENDING NET POSITION, FUND 248*</b>		<b>\$ 676,326</b>	<b>\$ 620,148</b>			<b>\$ 553,509</b>	<b>\$ 493,267</b>

\* Beginning net position for FY2015 uses FY2014 projected net position, not ending net position per FY2014 budget.

DEBT SERVICE FUND  
FUND 301

FUND INTRODUCTION AND DEBT ANALYSIS

The Debt Service Fund was established in order to more transparently record and report debt service costs and debt millage tax revenues by reporting them separately from the General Fund. The following is a schedule of all City debt service. Debt service payments from the Water and Sewer Fund which are covered by the debt service tax levy are reimbursed by the debt service fund via a transfer out to the Water and Sewer Fund.

City of Center Line Budget Years 2015 through 2017  
Debt Analysis - Long Term Debt Obligation Summary Schedule

Years Ending June 30	<u>Governmental Activities (Debt Service Fund)</u>			<u>Business-type Activities (Water &amp; Sewer Fund)</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 119,481	\$ 20,553	\$ 140,034	\$ 1,065,519	\$ 244,728	\$ 1,310,247
2016	127,915	16,531	144,446	1,102,085	218,043	1,320,128
2017	<u>109,642</u>	<u>12,556</u>	<u>122,198</u>	<u>1,110,358</u>	<u>187,755</u>	<u>1,298,113</u>
Total	<u>\$ 238,962</u>	<u>\$ 44,870</u>	<u>\$ 283,832</u>	<u>\$ 2,036,038</u>	<u>\$ 514,355</u>	<u>\$ 2,550,393</u>

# DEBT SERVICE FUND

## FUND 301

### FUND INTRODUCTION AND DEBT ANALYSIS

The following schedule shows the bond issuances covered by the debt service tax levy.

City of Center Line Budget Years 2015 through 2017  
Debt Analysis - Schedule of Debt Service Millage Coverage

DEBT ISSUE	PRINCIPAL	INTEREST	TOTAL	COVERED BY DEBT MILLAGE	PERCENT COVERED	FUNDING SOURCE, IF UNCOVERED
<i><u>Budget Year 2015</u></i>						
2004 General Obligation Refunding	\$ 425,000	\$ 73,110	\$ 498,110	\$ 498,110	100.00	N/A
2009 State Revolving Wastewater	220,000	107,921	327,921	107,921	32.91	Water/Sewer Fund
2011 General Obligation Refunding	540,000	84,250	624,250	624,250	100.00	N/A
	<u>\$ 1,185,000</u>	<u>\$ 265,281</u>	<u>\$ 1,450,281</u>	<u>\$ 1,230,281</u>	<u>84.83</u>	
<i><u>Budget Year 2016</u></i>						
2004 General Obligation Refunding	\$ 455,000	\$ 58,803	\$ 513,803	\$ 513,803	100.00	N/A
2009 State Revolving Wastewater	225,000	102,421	327,421	102,421	31.28	Water/Sewer Fund
2011 General Obligation Refunding	550,000	73,350	623,350	623,350	100.00	N/A
	<u>\$ 1,230,000</u>	<u>\$ 234,574</u>	<u>\$ 1,464,574</u>	<u>\$ 1,239,574</u>	<u>84.64</u>	
<i><u>Budget Year 2017</u></i>						
2004 General Obligation Refunding	\$ 390,000	\$ 44,665	\$ 434,665	\$ 434,665	100.00	N/A
2009 State Revolving Wastewater	230,000	96,796	326,796	96,796	29.62	Water/Sewer Fund
2011 General Obligation Refunding	600,000	58,850	658,850	658,850	100.00	N/A
	<u>\$ 1,220,000</u>	<u>\$ 200,311</u>	<u>\$ 1,420,311</u>	<u>\$ 1,190,311</u>	<u>83.81</u>	

DEBT SERVICE FUND  
FUND 301  
PROJECTED LEGAL DEBT MARGINS

City of Center Line Budget Year 2015  
COMPUTATION OF PROJECTED LEGAL DEBT MARGIN  
Computed as of July 1, 2014

State Taxable Assessed Value (Forecasted)		
Real property		\$ 120,727,434
Personal property		32,055,910
Industrial facilities <sup>(1)</sup>		<u>2,585,724</u>
Total taxable assessed value		<u><u>\$ 155,369,068</u></u>
Debt Limit		
10% of State equalized assessed value		\$ 15,536,907
Amount of Debt Applicable to Debt Limit		
Total bonded debt	\$ 9,886,851	
Less:		
Amount available in debt service funds	52,053	
State Revolving Fund (SRF) Wastewater bonds	<u>4,316,851</u>	
Total amount of debt applicable to debt limit		<u>5,517,947</u>
Legal debt margin		<u><u>\$ 10,018,960</u></u>

Note:

(1) Adjusted to State Equalized Equivalent

Bonds which are not required to be included in this computation of net indebtedness, according to

Public Act 279 of 1909, as amended, are:

- A. Special assessment bonds
- B. Mortgage bonds
- C. Motor vehicle highway fund bonds
- D. Revenue bonds
- E. Bonds issued, or contracts or assessment obligation, incurred to comply with an order of the Water Resources Commission or a court of competent jurisdiction.
- F. Other obligations incurred for water supply, sewage, and drainage or refuse disposal projects necessary to protect the public health by abating pollution.

DEBT SERVICE FUND  
FUND 301  
PROJECTED LEGAL DEBT MARGINS

City of Center Line Budget Year 2016  
COMPUTATION OF PROJECTED LEGAL DEBT MARGIN  
Computed as of July 1, 2015

State Taxable Assessed Value (Forecasted)		
Real property		\$ 124,986,399
Personal property		32,569,966
Industrial facilities <sup>(1)</sup>		<u>3,573,894</u>
Total taxable assessed value		<u><u>\$ 161,130,259</u></u>
Debt Limit		
10% of State equalized assessed value		\$ 16,113,026
Amount of Debt Applicable to Debt Limit		
Total bonded debt	\$ 8,701,851	
Less:		
Amount available in debt service funds	34,962	
State Revolving Fund (SRF) Wastewater bonds	<u>4,096,851</u>	
Total amount of debt applicable to debt limit		<u>4,570,038</u>
Legal debt margin		<u><u>\$ 11,542,988</u></u>

Note:

(1) Adjusted to State Equalized Equivalent

Bonds which are not required to be included in this computation of net indebtedness, according to Public Act 279 of 1909, as amended, are:

- A. Special assessment bonds
- B. Mortgage bonds
- C. Motor vehicle highway fund bonds
- D. Revenue bonds
- E. Bonds issued, or contracts or assessment obligation, incurred to comply with an order of the Water Resources Commission or a court of competent jurisdiction.
- F. Other obligations incurred for water supply, sewage, and drainage or refuse disposal projects necessary to protect the public health by abating pollution.

DEBT SERVICE FUND  
FUND 301  
PROJECTED LEGAL DEBT MARGINS

City of Center Line Budget Year 2017  
COMPUTATION OF PROJECTED LEGAL DEBT MARGIN  
Computed as of July 1, 2016

State Taxable Assessed Value (Forecasted)		
Real property		\$ 127,591,445
Personal property		15,686,793
Industrial facilities <sup>(1)</sup>		<u>2,159,639</u>
Total taxable assessed value		<u><u>\$ 145,437,877</u></u>
Debt Limit		
10% of State equalized assessed value		\$ 14,543,788
Amount of Debt Applicable to Debt Limit		
Total bonded debt	\$ 7,471,851	
Less:		
Amount available in debt service funds	33,897	
State Revolving Fund (SRF) Wastewater bonds	<u>3,871,851</u>	
Total amount of debt applicable to debt limit		<u>3,566,103</u>
Legal debt margin		<u><u>\$ 10,977,685</u></u>

Note:

(1) Adjusted to State Equalized Equivalent

Bonds which are not required to be included in this computation of net indebtedness, according to Public Act 279 of 1909, as amended, are:

- A. Special assessment bonds
- B. Mortgage bonds
- C. Motor vehicle highway fund bonds
- D. Revenue bonds
- E. Bonds issued, or contracts or assessment obligation, incurred to comply with an order of the Water Resources Commission or a court of competent jurisdiction.
- F. Other obligations incurred for water supply, sewage, and drainage or refuse disposal projects necessary to protect the public health by abating pollution.

# DEBT SERVICE FUND

## FUND 301

### LONG TERM DEBT SCHEDULES

UNLIMITED TAX GENERAL OBLIGATION BONDS (COVERED BY DEBT MILLAGE)  
2004 REFUNDING BONDS (OF 1986, 1996, 1998 & 2000 UTGO BONDS)

Issue Date: April 7, 2004  
 Amount of Issue: \$ 5,300,000  
 Principal Due: October 1  
 Interest Due: October 1 April 1  
 Pymt Source: See "Payment Allocation"

Date	Principal	Interest	Fiscal Year Total Payment	Interest Rate	PAYMENT ALLOCATION			
					W&S FUND PRIN	W&S FUND INT	DEBT SERVICE FUND PRIN	DEBT SERVICE FUND INT
10/1/2014	425,000.00	39,955.00		3.200%	305,518.87	28,722.37	119,481.13	11,232.63
4/1/2015	-	33,155.00	498,110.00	3.200%	-	23,834.07	-	9,320.93
10/1/2015	455,000.00	33,155.00		3.300%	327,084.91	23,834.07	127,915.09	9,320.93
4/1/2016	-	25,647.50	513,802.50	3.300%	-	18,437.17	-	7,210.33
10/1/2016	390,000.00	25,647.50		3.400%	280,358.49	18,437.17	109,641.51	7,210.33
4/1/2017	-	19,017.50	434,665.00	3.400%	-	13,671.07	-	5,346.43
10/1/2017	385,000.00	19,017.50		3.500%	276,764.15	13,671.07	108,235.85	5,346.43
4/1/2018	-	12,280.00	416,297.50	3.500%	-	8,827.70	-	3,452.30
10/1/2018	330,000.00	12,280.00		3.700%	237,226.42	8,827.70	92,773.58	3,452.30
4/1/2019	-	6,175.00	348,455.00	3.700%	-	4,439.01	-	1,735.99
10/1/2019	325,000.00	6,175.00	331,175.00	3.800%	233,632.08	4,439.01	91,367.92	1,735.99
	<u>\$ 2,310,000.00</u>	<u>\$ 232,505.00</u>	<u>\$ 2,542,505.00</u>		<u>\$ 1,660,584.92</u>	<u>\$ 167,140.41</u>	<u>\$ 649,415.08</u>	<u>\$ 65,364.59</u>

# DEBT SERVICE FUND FUND 301 LONG TERM DEBT SCHEDULES

## UNLIMITED TAX GENERAL OBLIGATION BONDS (COVERED BY DEBT MILLAGE) 2011 REFUNDING BONDS (OF 1998B and 2002 UTGO BONDS)

Issue Date: August 23, 2011  
 Amount of Issue: \$ 4,005,000  
 Principal Due: October 1  
 Interest Due: October 1 April 1  
 Pymt Source: Water & Sewer Fund

Date	Principal	Interest	Fiscal Year Total Payment	Interest Rate
10/1/2014	540,000.00	44,825.00		2.000%
4/1/2015	-	39,425.00	624,250.00	2.000%
10/1/2015	550,000.00	39,425.00		2.000%
4/1/2016	-	33,925.00	623,350.00	2.000%
10/1/2016	600,000.00	33,925.00		3.000%
4/1/2017	-	24,925.00	658,850.00	3.000%
10/1/2017	640,000.00	24,925.00		3.000%
4/1/2018	-	15,325.00	680,250.00	3.000%
10/1/2018	655,000.00	15,325.00		3.000%
4/1/2019	-	5,500.00	675,825.00	3.000%
10/1/2019	275,000.00	5,500.00	280,500.00	4.000%
	<u>\$ 3,260,000.00</u>	<u>\$ 283,025.00</u>	<u>\$ 3,543,025.00</u>	

**DEBT SERVICE FUND  
FUND 301  
LONG TERM DEBT SCHEDULES**

**MICHIGAN MUNICIPAL BOND AUTHORITY**  
*FINAL CLEAN WATER PROGRAM SCHEDULE*  
*City of Center Line Project 5345-01\**  
*Date of Issue: 04/17/2009*  
*Funding Source: Water & Sewer Fund*

**Loan Summary**

Date	Principal	Interest ( 2.50% )	Debt Service	Annual Debt Service	Disbursements	Outstanding Balance
10/01/2014	-	53,960.64	53,960.64	-	-	4,316,851.00
04/01/2015	220,000.00	53,960.64	273,960.64	327,921.28	-	4,096,851.00
10/01/2015	-	51,210.64	51,210.64	-	-	4,096,851.00
04/01/2016	225,000.00	51,210.64	276,210.64	327,421.28	-	3,871,851.00
10/01/2016	-	48,398.14	48,398.14	-	-	3,871,851.00
04/01/2017	230,000.00	48,398.14	278,398.14	326,796.28	-	3,641,851.00
10/01/2017	-	45,523.14	45,523.14	-	-	3,641,851.00
04/01/2018	240,000.00	45,523.14	285,523.14	331,046.28	-	3,401,851.00
10/01/2018	-	42,523.14	42,523.14	-	-	3,401,851.00
04/01/2019	245,000.00	42,523.14	287,523.14	330,046.28	-	3,156,851.00
10/01/2019	-	39,460.64	39,460.64	-	-	3,156,851.00
04/01/2020	255,000.00	39,460.64	294,460.64	333,921.28	-	2,901,851.00
10/01/2020	-	36,273.14	36,273.14	-	-	2,901,851.00
04/01/2021	260,000.00	36,273.14	296,273.14	332,546.28	-	2,641,851.00
10/01/2021	-	33,023.14	33,023.14	-	-	2,641,851.00
04/01/2022	265,000.00	33,023.14	298,023.14	331,046.28	-	2,376,851.00
10/01/2022	-	29,710.64	29,710.64	-	-	2,376,851.00
04/01/2023	275,000.00	29,710.64	304,710.64	334,421.28	-	2,101,851.00
10/01/2023	-	26,273.14	26,273.14	-	-	2,101,851.00
04/01/2024	280,000.00	26,273.14	306,273.14	332,546.28	-	1,821,851.00
10/01/2024	-	22,773.14	22,773.14	-	-	1,821,851.00
04/01/2025	285,000.00	22,773.14	307,773.14	330,546.28	-	1,536,851.00
10/01/2025	-	19,210.64	19,210.64	-	-	1,536,851.00
04/01/2026	295,000.00	19,210.64	314,210.64	333,421.28	-	1,241,851.00
10/01/2026	-	15,523.14	15,523.14	-	-	1,241,851.00
04/01/2027	300,000.00	15,523.14	315,523.14	331,046.28	-	941,851.00
10/01/2027	-	11,773.14	11,773.14	-	-	941,851.00
04/01/2028	310,000.00	11,773.14	321,773.14	333,546.28	-	631,851.00
10/01/2028	-	7,898.14	7,898.14	-	-	631,851.00
04/01/2029	310,000.00	7,898.14	317,898.14	325,796.28	-	321,851.00
10/01/2029	-	4,023.14	4,023.14	-	-	321,851.00
04/01/2030	321,851.00	4,023.14	325,874.14	329,897.28	-	-
<b>Total</b>	<b>\$4,316,851.00</b>	<b>\$975,115.48</b>	<b>\$5,291,966.48</b>	<b>\$5,291,966.48</b>	<b>-</b>	<b>-</b>

**DEBT SERVICE FUND  
FUND 301  
BUDGET DETAIL**

ACCT NO.	ACCOUNT TITLE	PRIOR YEAR FY2013	PROJECTED BALANCE AT JUN 30, '14	APPROVED FY2015 BUDGET	BUDGET MEMO	
					FY2016 FORECAST	FY2017 FORECAST
<b>REVENUES</b>						
402.000	REAL PROPERTY TAXES	\$ 1,051,470	\$ 873,235	\$ 963,104	973,606	\$ 1,055,143
410.000	PERSONAL PROP.TAXES	245,253	235,000	239,591	250,795	125,708
437.000	IFT TAXES	8,052	8,329	10,171	13,534	8,497
664.230	INTEREST EARNINGS	229	300	500	750	750
	<b>TOTAL REVENUES</b>	<b>1,305,004</b>	<b>1,116,864</b>	<b>1,213,366</b>	<b>1,238,685</b>	<b>1,190,098</b>
<b>EXPENDITURES</b>						
992.002	G.O. REFUNDING 2004	119,481	119,481	119,481	127,915	109,642
994.002	TRUSTEE FEES	174	174	175	175	175
995.000	INTEREST EXPENSE	27,887	24,317	20,554	16,532	12,557
	<b>TOTAL EXPENDITURES</b>	<b>147,542</b>	<b>143,972</b>	<b>140,210</b>	<b>144,622</b>	<b>122,374</b>
	EXCESS OF REVENUES OVER EXPENDITURES	1,157,462	972,892	1,073,156	1,094,063	1,067,724
<b>OTHER FINANCING (USES)</b>						
999.101	TRANSFERS OUT - GEN. FUND	(164,825)	-	-	-	-
994.002	TRANS. OUT - W&S FUND	(888,330)	(1,025,146)	(1,090,247)	(1,095,128)	(1,068,114)
	<b>TOTAL OTHER FINANCING (USES)</b>	<b>(1,053,155)</b>	<b>(1,025,146)</b>	<b>(1,090,247)</b>	<b>(1,095,128)</b>	<b>(1,068,114)</b>
<b>FUND EQUITY</b>						
	CHANGE IN FUND BALANCE	104,307	(52,254)	(17,091)	(1,065)	(390)
	BEGINNING FUND BALANCE	-	104,307	52,053	34,962	33,897
	<b>ENDING FUND BALANCE, FUND 301</b>	<b>\$ 104,307</b>	<b>\$ 52,053</b>	<b>\$ 34,962</b>	<b>33,897</b>	<b>\$ 33,507</b>

# POSITION (LABOR) BUDGET

Like most municipalities, the City of Center Line's major expense is labor. While wages are a significant component of labor, other components of labor such as health care and employer pension contributions, can add significantly to the true cost of an employee. Position budgeting answers the questions, 'how many employees does the City have?' and 'how much does an employee cost to the City?'

Over the past ten years, labor has been reduced by attrition (voluntary retirement and resignations) as well as by layoffs. In a labor environment where full time positions are increasingly being phased out and replaced with multiple part time positions, it has become more difficult to track staffing levels. As a result, the calculation of a "Full Time Equivalent" (FTE) is an essential part of human resource management.

The calculation of FTE's allows the City's department heads and management to determine current staffing levels and when calculated periodically, allows for a trend analysis to be performed. By using a trend analysis of FTE's in conjunction with a City services programming budget, management can effectively and efficiently identify departments which require additional personnel. Alternatively, the same analysis can be used to identify City services that are cost-inefficient for the City to continue to perform. An example of this analysis occurred in fiscal year 2014 when City management identified brush pick-up as an inefficient city service to staff 'in-house'. By contracting with the City's existing garbage contractor, the City was able to maintain the service residents expect while lowering labor costs that far exceeded the cost for which the contractor was able to provide the service.

The following table shows FTE's by department for the current fiscal year as well as the triennial budget period.

Position Budget Summary - Full Time Equivalent (FTE's) by Department  
Budget Year 2014 and Triennial Budget Period (FY2015 - FY2017)\*\*

DEPARTMENT	FTE's			PERCENT OF TOTAL	
	BUDGET YEAR 2014	TRIENNIAL BUDGET	CHANGE	BUDGET YEAR 2014	TRIENNIAL BUDGET
City Manager & Clerk	4.45	3.93	(0.52)	8.35	7.64
Finance & Treasury	1.25	1.20	(0.05)	2.35	2.33
Other General Government	0.48	0.48	-	0.90	0.93
Public Safety					
Sworn Officers*	20.09	20.09	-	37.68	39.03
Dispatchers*	5.02	5.02	-	9.42	9.76
On-Call Firefighters	0.92	1.54	0.62	1.73	2.99
Police Reserves	0.65	0.72	0.07	1.22	1.40
Clerical Staff and Crossing Guards	0.91	0.82	(0.09)	1.71	1.59
Building / Protective Inspection	1.72	2.00	0.28	3.23	3.89
Public Works*	9.43	8.80	(0.63)	17.70	17.10
Parks and Recreation	4.20	3.96	(0.24)	7.88	7.70
Center Line Public Library	4.17	2.90	(1.27)	7.83	5.64
<b>TOTAL, CITY-WIDE FTE's</b>	<b>53.29</b>	<b>51.46</b>	<b>(1.83)</b>	<b>100.00</b>	<b>100.00</b>

\* Includes projected overtime hours

\*\* The City does not employ any personnel for legislative, district court, or assessing departments

# POSITION (LABOR) BUDGET

As is often the case in all industries, the cost of labor rises each year. The primary reasons for this are healthcare cost inflation, increasing actuarially-determined pension costs, and wage increases due to collective bargaining agreements and/or performance increases. Despite the fact that the City will not be increasing staffing levels, labor costs will increase over the next three years because of the aforementioned factors. By fiscal year 2017, nearly 40% of all expenditures in the City will be attributable to labor costs, and labor costs themselves will have increased between fiscal years 2015 and 2017 by 3.4 percent.

The first table shows overall position costs per department and FTE, while the second table shows the City's top ten most highly compensated positions.

City of Center Line Budget Years 2015 through 2017  
Position Budget Summary - Total Projected Cost by Department

DEPARTMENT	BUDGET YEAR 2015		BUDGET YEAR 2016		BUDGET YEAR 2017	
	TOTAL COST	COST PER FTE	TOTAL COST	COST PER FTE	TOTAL COST	COST PER FTE
Legislative (City Council)	\$ 19,210	\$ 3,842	\$ 19,210	\$ 3,842	\$ 19,210	\$ 3,842
City Manager & Clerk	282,191	71,804	297,747	75,763	305,089	77,631
Finance & Treasury	105,269	87,724	105,515	87,929	109,873	91,561
Other General Government	11,867	24,723	11,867	24,723	11,867	24,723
Public Safety	2,620,818	92,970	2,647,819	93,928	2,683,102	95,179
Building / Protective Inspection	153,519	76,760	155,560	77,780	160,559	80,280
Public Works	624,102	70,921	636,074	72,281	649,474	73,804
Parks and Recreation	112,059	28,298	112,578	28,429	119,467	30,168
Center Line Public Library	125,093	43,136	125,571	43,300	134,454	46,363
<b>TOTAL POSITION BUDGET</b>	<b>\$ 4,054,128</b>	<b>\$ 78,782</b>	<b>\$ 4,111,941</b>	<b>\$ 79,906</b>	<b>\$ 4,193,095</b>	<b>\$ 81,483</b>
<b>PERCENTAGE OF TOTAL BUDGET</b>	<b>35.90%</b>		<b>39.42%</b>		<b>39.79%</b>	

City of Center Line Budget Year 2015  
Top Ten Highest Total Compensated Positions  
(Ranked by Total Annual Cost to the City)

RANK	DEPARTMENT	UNION	POSITION	# OF EMPLOYEES	ANNUAL EMPLOYEE COMPENSATION	ANNUAL COST OF EMPLOYEE BENEFITS	TOTAL ANNUAL COST TO THE CITY
1	Public Safety	COAM	Officer - Lieutenant	2	\$ 94,482	\$ 74,870	\$ 169,352
2	Public Safety	COAM	Officer - Sergeant	2	91,026	71,377	162,403
3	Public Safety	POAM	Officer - Corporal	2	80,898	52,223	133,121
4	Public Works	N/A	DPW Superintendent	1	60,819	65,788	126,607
5	Protective Insp.	N/A	Building Inspector	1	52,342	72,675	125,017
6	Public Safety	POAM	Officer - Officer V	8	72,324	45,737	118,061
7	Public Works	AFSCME	Maintenance III	2	44,323	54,352	98,675
8	City Mgr Office	N/A	City Manager	1	80,025	13,494	93,519
9	Public Safety	POAM	Officer - Officer III	1	54,716	38,396	93,112
10	Treasury	N/A	Finance Director & Treasurer	1	74,690	14,076	88,766

# CAPITAL IMPROVEMENT FUND

## FUND 401

### FUND INTRODUCTION

#### INTRODUCTION TO CAPITAL BUDGETING AND KEY DEFINITIONS

The Capital Improvement Fund is used to track all major non-recurring capital expenditures in the City. A capital expenditure is defined as a non-recurring expenditure to purchase or construct structures or equipment with an expected useful life of greater than one year. Throughout the governmental funds, capital outlay accounts are used to purchase smaller re-usable items that fit the definition of a capital expenditure because of the useful life being greater than one year. In order to be expended from the Capital Improvement Fund, an item must either be significant enough to be capitalized as set forth by the City's capital asset policy, meaning that it fits the above definition of a capital expenditure and also costs more than \$5,000, or it must be a major repair on a capitalized asset.

The City's Capital Improvement Fund budget differs from other budgets contained within this document because it is a capital budget rather than an operating budget. A capital budget when tracked by annual expenditures is very volatile and as such is of little value to the reader without more detail. Another significant variance from the City's operating budgets is that the City presents its Capital Improvement Fund budget for five fiscal years (2015 through 2019) rather than three (3) fiscal years. Within the capital budget summary schedule, expenditures are presented by function (public safety, public works, etc.) similar to an operating budget. However, within each function costs are broken down by project rather than by labor costs or contracted services across all projects within a function.

These differences exist because capital budgets are most efficiently presented by project rather than by fiscal period. This allows the reader of the budget to more easily determine the cost of a project even when it incurs expenditures over more than one fiscal year. For purposes of including figures in the City's consolidated budget statements, the projected expenditures for fiscal years 2014 and 2015 are presented in this Capital Improvement Fund budget. The fund is considered a capital project governmental fund for financial reporting purposes and is presented, like all governmental funds, on the modified accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP).

The presentation of the Capital Improvement Fund budget includes a brief review of projects completed or in progress during fiscal year 2013, a schedule of planned projects with expected start and completion dates, and finally, a schedule of current and future planned contributions to the Capital Improvement Fund along with the projected impact on the City's operating budget.

#### YEAR-TO-DATE FISCAL YEAR 2014 COMPLETED PROJECTS (THROUGH MARCH 31, 2014)

**Salt Box Replacement** – The replacement of the Department of Public Works' 4.6 yard salt box. The salt box had been repaired several times over previous fiscal periods and was deemed to be beyond its useful life. The project was completed at a cost of \$9,469.

**Library Air Conditioner Replacement** – The replacement of the air conditioner unit at the Center Line Public Library. This was an unplanned project as the original unit failed in July 2013 and required an emergency replacement. The project was completed at a cost of \$15,685.

CAPITAL IMPROVEMENT FUND  
FUND 401

CAPITAL IMPROVEMENT PLAN, FY2015-FY2019

FUND CONTRIBUTIONS

The following table shows the change in fund balance projected for fiscal year 2014. The projected ending fund balance as of June 30, 2014 will be the beginning balance used for the project schedule.

Fund Balance, July 1, 2013		\$ 677,347
Change in Fund Balance		
Federal Grant Revenues	\$ 276,280	
Interest Earnings	1,000	
Transfers In	-	
Capital Projects	<u>(379,063)</u>	
Total Change in Fund Balance		<u>(101,783)</u>
Fund Balance (Projected), June 30, 2014		<u>\$ 575,564</u>

All projects planned to be completed in fiscal year 2014 are projected to be completed by the end of fiscal year 2014, with the exception of the municipal parking lot project. If a project is not completed by the end of the fiscal year, its remaining budget will be transferred to the subsequent fiscal year.

The City intends to fund all future projects scheduled through fiscal year 2019 via contributions from the General Fund in fiscal years 2015 and 2016 in the amounts of \$130,000 and \$67,000 respectively.

SCHEDULE OF PLANNED PROJECTS

The following is a listing of all continuing and planned projects and capital purchases for the next five fiscal years.

*General Government Projects*

**Municipal Parking Lot Repaving** – The City is in the initial planning and engineering stages of repaving the Municipal Building’s parking lots. The total estimated cost of the project is \$450,000, which is an increase of \$50,000 over the previous estimate included in the fiscal year 2014 capital improvement budget. The project will begin by the spring of 2014, but will not be completed during fiscal year 2014. As a result, this continuing capital project balance will carry over to fiscal year 2015 along with the addition of \$50,000 based on projected costs in excess of the City’s initial estimates.

**BS&A Software** – During fiscal year 2012, the City committed to purchasing a new accounting software system. The cost of the software, per an agreement between the City and vendor, was to be paid over the fiscal years 2014 and 2015. There is no interest or penalty for the City paying in this timeframe. The total cost of the payment due to BS&A in fiscal year 2015 is \$16,317. This will be the final payment to BS&A for the initial cost of the BS&A software package.

CAPITAL IMPROVEMENT FUND  
FUND 401  
CAPITAL IMPROVEMENT PLAN, FY2015-FY2019

SCHEDULE OF PLANNED PROJECTS - CONTINUED

*Public Safety Projects*

**Public Safety Vehicle Replacement Program** – A program that replaces one public safety vehicle per fiscal year. The cost of \$30,000 per vehicle replacement includes transfer of required equipment such as cages, radios, and in-car video systems.

**Radar System Upgrade Program** – A program that upgrades vehicle radar systems in each new vehicle purchased via the Public Safety Vehicle Replacement Program. One such upgrade is scheduled each year over the next five years. The cost of each radar system upgrade is \$1,600.

**In-car Computer System** – The replacement of three (3) computers in fiscal year 2015 and one (1) computer in fiscal year 2016. In-car computers are used for the public safety department's computer aided dispatch (CAD) system, for operating the Law Enforcement Information Network (LEIN), and for completing various department reports. The computers being replaced have exceeded their originally estimated useful lives.

**Accountability Program** – The purchase of accountability software in fiscal year 2015 will allow public safety department supervisors to track the work done by patrol officers, which will increase officer accountability, efficiency, and effectiveness. The program will also allow supervisors to identify processes that could be eliminated or consolidated into other tasks, allowing the department as a whole to operate more efficiently and effectively. The program will cost \$2,000.

**Detective Vehicles** – The purchase of two (2) used detective vehicles in fiscal year 2018 at a combined cost of \$35,000 (\$17,500 per vehicle). These vehicles are purchased for the department's detectives and have historically been drug forfeiture-seized vehicles or otherwise-used vehicles. As detective vehicles are not a part of the department's patrol fleet, the miles placed on these vehicles are not significant and therefore there is a cost benefit of purchasing used vehicles for this purpose.

**911 System Upgrade** – The purchase of upgrades to the department's current 911 system in fiscal year 2019 at a cost of \$100,000. The current system the department operates is over twenty (20) years old and although fully operational today, the system's useful life is projected to expire in fiscal year 2019. Like all aging capital assets, the age of the system will likely lead to more maintenance and repairs while at the same time availability of parts for this aging system will become more difficult and potentially costly to obtain. By planning to upgrade the system in 2019, the City will responsibly plan for the replacement of the 911 system rather than allowing an emergency event to occur, which would greatly impact our residents and likely lead to much higher costs to perform the upgrade because of the emergency nature of the upgrade.

*Parks and Recreation Projects*

**Tables** – The purchase of twelve (12) eight foot tables in fiscal year 2015 at a total cost of \$960 (\$80 each). The Recreation building is often rented as a party or meeting space, so tables are set up and taken down several times each week. Over the years the tables have sustained a significant amount of damage both due to the amount of use they see and the fact that the tables are quite heavy. Replacing the tables with lighter and more durable tables will ensure that the heavily used tables will stay in good condition for a longer period of time, and will also allow the recreation staff to set up and take down the tables safely.

# CAPITAL IMPROVEMENT FUND

## FUND 401

### CAPITAL IMPROVEMENT PLAN, FY2015-FY2019

#### SCHEDULE OF PLANNED PROJECTS - CONCLUDED

##### *Parks and Recreation Projects - concluded*

**Energy Efficient Windows** – The purchase of two (2) energy efficient windows at the Parks and Recreation Building in fiscal year 2015 at a total cost of \$3,000 (\$1,500 each). Two more energy efficient windows will complete the Recreation building's project to replace all of its windows that were original to the building. The wooden window frames had dry rot and there have been several instances of water leaking. Replacing the windows with energy efficient ones will help ensure a more stable internal climate when heating and cooling the building, resulting in energy savings.

**Recreation Productivity/Scheduling Software** – The purchase of RecPro Software in fiscal year 2017 at a cost of \$7,000. The Recreation Department currently makes use of Excel spreadsheets to keep track of when people sign up for trips, programs, and Summer Day Camp. Because multiple staff members enter this information by hand, it is more prone to have missing or incorrect information. This can lead to having an excess of tickets leftover for events, or even overbooking trips. RecPro Software is one of the standard programs for Parks & Recreation departments and comes highly recommended by neighboring communities. Not only will the program help staff keep accurate records, but it also has a scheduling feature which will save staff hours in scheduling baseball games and practices, and pool league tournaments. The software also has additional features that can be purchased or changed over the years as the needs change for the department and the city.

##### *Center Line Public Library Projects*

**Public and Staff Computers** – The purchase of thirteen (13) replacement computers in fiscal year 2017 at a total cost of \$9,500 (\$730.77 each). Computers at the library are in high demand. Last replaced in 2012, computers for use by the public are used continuously and generally have a life of about four years. Software also changes rapidly and library computers should be up to date to ensure that patrons can access the different types of files and information necessary to conduct business, do homework, and manage their lives as we rely more and more on technology. The Library will need to replace nine (9) public computers, and four (4) staff computers. Staff computers were last replaced in 2010, with some software upgrades in 2014.

**Energy Efficient Windows** – The purchase of seventeen (17) energy efficient windows in fiscal year 2018 at a total cost of \$10,000 (\$588.23 each). The library's Reading Room is used for meetings and as a program space which is often unusable in the winter because it is too cold for patrons. New windows will make the space usable year-round. The ultimate goal is a more energy and cost efficient "green" building.

**CAPITAL IMPROVEMENT FUND**  
**FUND 401**  
**CAPITAL IMPROVEMENT PLAN, FY2015-FY2019**

The following capital improvement plan shows all planned projects and scheduled project funding for the next five fiscal years.

	Proposed Expenditures By Fiscal Year					TOTAL, ALL YEARS
	2015	2016	2017	2018	2019	
<b>CAPITAL PROJECTS BY FUNCTION</b>						
<b>Other General Govt</b>						
BS&A Software	\$ 16,317	\$ -	\$ -	\$ -	\$ -	\$ 16,317
Municipal Parking Lot Repaving	450,000	-	-	-	-	450,000
SUBTOTAL, OTHER GENERAL GOV'T	466,317	-	-	-	-	466,317
<b>Public Safety</b>						
Computers for Public Safety Vehicles	6,000	2,000	-	-	-	8,000
Accountability Program	2,000	-	-	-	-	2,000
Public Safety Vehicle	-	30,000	30,000	30,000	30,000	120,000
Radar System with New Vehicle	-	1,500	1,500	1,500	1,500	6,000
Detective Vehicles	-	-	-	35,000	-	35,000
911 System - Upgrade	-	-	-	-	100,000	100,000
SUBTOTAL, PUBLIC SAFETY	8,000	33,500	31,500	66,500	131,500	271,000
<b>Parks and Recreation</b>						
Tables	960	-	-	-	-	960
Energy Efficient Windows	3,000	-	-	-	-	3,000
Recreation Productivity/Scheduling Software	-	-	7,000	-	-	7,000
SUBTOTAL, PARKS AND RECREATION	3,960	-	7,000	-	-	10,960
<b>Center Line Public Library</b>						
Public and Employee Computers	-	-	9,500	-	-	9,500
Energy Efficient Windows	10,000	-	-	-	-	10,000
SUBTOTAL, CENTER LINE PUBLIC LIBRARY	10,000	-	9,500	-	-	19,500
TOTAL, CAPITAL EXPENDITURES	488,277	33,500	48,000	66,500	131,500	767,777
CAPITAL PROJECT CONTRIBUTIONS AND INTEREST	130,500	67,750	750	-	-	199,000
CHANGE IN FUND BALANCE	(357,777)	34,250	(47,250)	(66,500)	(131,500)	(568,777)
BEGINNING FUND BALANCE	575,564	217,787	252,037	204,787	138,287	575,564
ENDING FUND BALANCE	<u>\$ 217,787</u>	<u>\$ 252,037</u>	<u>\$ 204,787</u>	<u>\$ 138,287</u>	<u>\$ 6,787</u>	<u>\$ 6,787</u>

**CAPITAL IMPROVEMENT FUND  
FUND 401  
BUDGET DETAIL**

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT JAN 31 '14	CURRENT YEAR PROJECTED	APPROVED FY2015 BUDGET	BUDGET MEMO	
					FY2016 FORECAST	FY2017 FORECAST
<b>REVENUES</b>						
502.400	FEMA - AFG GRANT	\$ 276,280	\$ 276,280	\$ -	\$ -	\$ -
664.230	INTEREST EARNINGS	-	1,000	500	750	750
	<b>TOTAL REVENUES</b>	<b>276,280</b>	<b>277,280</b>	<b>500</b>	<b>750</b>	<b>750</b>
<b>EXPENDITURES</b>						
978.004	PUBLIC SAFETY VEHICLES	29,000	29,000	-	30,000	30,000
978.005	PUBLIC SAFETY RADARS	1,485	1,485	-	1,500	1,500
978.006	PS - FEMA GRANT EQUIP.	290,821	290,821	-	-	-
978.007	DPW - SALT BOX	13,000	9,469	-	-	-
978.008	BS&A ACCOUNTING SYS.	19,978	19,978	16,317	-	-
978.009	MUNICIPAL PARKING LOT	400,000	-	450,000	-	-
978.010	LIBRARY HVAC REPLACEMENT	15,685	15,685	-	-	-
978.011	DPW - AUTOMATIC GATE	12,625	12,625	-	-	-
978.013	PS - IN-CAR COMPUTERS	-	-	6,000	2,000	-
978.014	PS - ACCOUNTABILITY SYSTEM	-	-	2,000	-	-
978.015	P&R - TABLES AND WINDOWS	-	-	3,960	-	-
978.017	LIBRARY - COMPUTERS	-	-	-	-	9,500
978.018	P&R - PRODUCTIVITY SOFTWARE	-	-	-	-	7,000
978.019	LIBRARY - WINDOWS	-	-	10,000	-	-
	<b>TOTAL EXPENDITURES</b>	<b>782,594</b>	<b>379,063</b>	<b>488,277</b>	<b>33,500</b>	<b>48,000</b>
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(506,314)</b>	<b>(101,783)</b>	<b>(487,777)</b>	<b>(32,750)</b>	<b>(47,250)</b>
<b>OTHER FINANCING SOURCES</b>						
699.101	TRANSFERS IN - GENERAL	-	-	130,000	67,000	-
<b>FUND EQUITY</b>						
	NET CHANGE IN FUND BALANCE	(506,314)	(101,783)	(357,777)	34,250	(47,250)
	BEGINNING FUND BALANCE	677,347	677,347	575,564	217,787	252,037
	<b>ENDING FUND BALANCE, FUND 401</b>	<b>\$ 171,033</b>	<b>\$ 575,564</b>	<b>\$ 217,787</b>	<b>\$ 252,037</b>	<b>\$ 204,787</b>

# INFORMATIONAL FINANCIAL PLANS

## FIDUCIARY TRUST FUNDS

The following informational financial plans are presented for the City's fiduciary trust funds. The plans are provided in order to provide a reference to the reader of the trust funds' objectives and investment/funding plans over the next two fiscal years.

### OTHER POST EMPLOYMENT BENEFITS (OPEB) INVESTMENT TRUST

Through previous and current collective bargaining agreements with the City's unions, the City has committed to providing certain retirees with healthcare coverage. Although the plans vary based on terms negotiated by the retirees' respective unions, one constant is that all the plans are 100% funded by the City. While the City has worked with the unions and has successfully eliminated retiree healthcare benefits for all employees hired in the future, the City still must fund what it has obligated itself to pay to those already retired and those who have yet to retire who will be entitled to the retiree healthcare.

The following presents key financial data for the OPEB Investment Trust Fund, as well as projections for future funding and liability coverage.

<u>PERIOD</u>	<u>BEGINNING INVESTMENT BALANCE</u>	<u>CONTRIBUTIONS</u>	<u>INVESTMENT EARNINGS</u>	<u>ENDING INVESTMENT BALANCE**</u>	<u>ACTUARIAL ACCRUED LIABILITY (AAL)*</u>	<u>FUNDED RATIO (PERCENT)</u>
FY2013	\$ 54,183	\$ 1,817,441	\$ -	\$ 1,871,624	\$ 24,456,624	7.65%
FY2014	1,871,624	622,301	112,297	2,606,222		10.66%
FY2015	2,606,222	491,255	156,373	3,253,850		13.30%
FY2016	3,253,850	186,971	195,231	3,636,052		14.87%
FY2017	3,636,052	90,000	181,803	3,907,855		15.98%

\*Funded ratio is based on projected investment balances divided by AAL at December 31, 2012.

\*\*Assumes 6% investment earnings

### POLICE AND FIRE RETIREMENT SYSTEM INVESTMENT TRUST

The Police and Fire Retirement System administers the pension payments and determination of pension benefits for the City's Public Safety employees (and retirees). The System is governed by Michigan Public Act 345 of 1937, which serves as the Plan document for the Retirement System.

Unlike the OPEB Investment Trust, the Police and Fire Retirement System Investment Trust Fund has a board that meets monthly. Like the OPEB Investment Trust, the portfolio of approximately \$11,000,000 is managed by a third-party investment firm. The firm adheres to the Board's investment allocation plan and advises the Board on investment managers and overall portfolio strategy as necessary.

Contributions to the Trust are made via the City's PA 345 tax millage, which is collected in the Public Safety Fund and then transferred monthly to the Trust. The contributions, by law, are always equal to 100% of the Annual Required Contribution (ARC). As of the most recent actuarial valuation dated December 31, 2012, the Plan is 62.8 percent funded. In accordance with state law, the System's Board of Trustees passes a budget under separate cover each year.

# SCHEDULE OF CITY FEES AND CHARGES FOR SERVICES

## NEWLY APPROVED FEES EFFECTIVE JULY 1, 2014

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>NOTE: New fees or changes to existing fees are <b>BOLDED</b>.</u>			
<u>General City Hall</u>			
Copies			
First Page		\$ 1.00	\$ 1.00
Each Additional Page		0.25	0.25
Faxes			
First Page		1.00	1.00
Each Additional Page		0.25	0.25
Elections			
Registered Voter List, Labels - Paper		35.00	35.00
Registered Voter List, Labels - Electronic		15.00	15.00
Ordinance Book			
Leather Binder and Indexed		35.00	35.00
Unbound and Not Indexed		40.00	40.00
Zoning Book		75.00	75.00
Non-Sufficient Funds Returned Check Penalty		26.00	26.00
<u>Assessing</u>			
Assessment Roll	Electronically available only	250.00	250.00
<u>Treasurer's Office</u>			
<i>For tax rates, see 'Schedule of Tax Year 2014 / Budget Year 2015 Tax Millages'</i>			
Tax Roll	Electronically available only	250.00	250.00
<u>Public Safety</u>			
Animal Release			
First Time		5.00	5.00
Each Additional Time		10.00	10.00
Animal Cage Rental Deposit	Returned to resident upon return of cage	15.00	15.00
Bicycle License		1.00	1.00
Bond Posting	Per bond	10.00	10.00
Booking Fee		10.00	10.00
Citation Sign-Off			
Non-Residents		5.00	5.00
Residents		FREE	FREE
Criminal History Check - Local			
Residents	Not from the LEIN system	5.00	5.00
Non-Residents		10.00	10.00
If report is mailed	Both residents and non-residents	\$5.00 addn.	\$5.00 addn.
DNA Collection		15.00	15.00
Impounded Vehicle		25.00	25.00
Liquor License Inspection	New license only	20.00	20.00
Preliminary Breath Test (PBT)			
Residents		7.00	7.00
Non-Residents		10.00	10.00
Prisoner Meal		5.00	5.00
Vehicle Identification Number (VIN) Verification	Non-residents only	10.00	10.00
Warrant Cancellation	Per warrant	10.00	10.00
Copies of Reports			
First Page		5.00	5.00
Each Additional Page		1.00	1.00
Fingerprinting	Residents only	15.00	15.00
License to Purchase Handgun		10.00	10.00

# SCHEDULE OF CITY FEES AND CHARGES FOR SERVICES (CONTINUED)

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>Protective Inspection - Building Department</u>			
Construction Bond Requirements	Commercial, Residential, and Industrial		
Construction Costs \$0 - \$5,000		25.00	25.00
Construction Costs \$5,001 - \$15,000		150.00	150.00
Construction Costs \$15,001 - \$25,000		500.00	500.00
Construction Costs \$25,001 - \$50,000		1,000.00	1,000.00
Construction Costs \$50,001 and above		2,000.00	2,000.00
Certificate of Occupancy			
Residential		250.00	250.00
Commercial and Industrial	Up to \$50,000	300.00	300.00
Commercial and Industrial	Over \$50,000	400.00	400.00
Replacement Certificate		35.00	35.00
Temporary Certificate of Occupancy	All Construction	250.00	250.00
(plus bond for 100% of incomplete work 120 days (max term) with one renewal			
New Construction			
Multiple Family, Commercial, and Industrial			
Application		15.00	15.00
Construction Costs	\$0 - \$6,000	60.00	60.00
	\$6,001 and Above	\$0.011 x cost	\$0.011 x cost
One and Two Family Residential Construction			
Application		15.00	15.00
Permit		800.00	800.00
Construction Costs	All construction costs over \$1,000	\$1.00/sqft	\$1.00/sqft
Alterations, Additions, and Accessory - Residential Includes inspections			
Application		25.00	25.00
Base Fee - Construction Cost		75.00	75.00
Additional Fee for Construction Cost Over \$1,000	Rate Charged for Construction Over \$1,000	\$6.50/per \$1k	\$6.50/per \$1k
Fence Permit Includes Inspection			
Permit		50.00	50.00
Bond		25.00	25.00
Commercial and Industrial Inspection		200.00	200.00
Contractor License Fee		50.00	50.00
Demolition Permit			
Application		25.00	25.00
Permit		200.00	200.00
Additional Inspection		75.00	75.00
Performance Bond		5,000.00	5,000.00
Electrical			
Application		20.00	20.00
Fees per Inspection		70.00	70.00
Re-Inspection		50.00	50.00
Contractor Registration		30.00	30.00
Mechanical			
Application		20.00	20.00
Fees per Inspection		70.00	70.00
Re-Inspection		50.00	50.00
Contractor Registration		15.00	15.00
Plumbing			
Application		20.00	20.00
Fees per Inspection		70.00	70.00
Re-Inspection		50.00	50.00
Contractor Registration		1.00	1.00

# SCHEDULE OF CITY FEES AND CHARGES FOR SERVICES (CONTINUED)

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>Protective Inspection - Building Department - Continued</u>			
Building Transport out of Center Line	Physical removal of structure from Center Line to another City		
Application		25.00	25.00
Permit		250.00	250.00
Re-Inspection		75.00	75.00
<b>Poultry Farming Permit</b>		<b>N/A</b>	<b>100.00</b>
<u>Rental Properties</u>			
Registration	Annual by location	100.00	100.00
Residential Inspection	Flat Charge - One Unit	75.00	75.00
	Flat Charge - Multiple Unit Structures (Over 2 units)	125.00	125.00
	Multiple Unit Structures - per unit	20.00	20.00
	MSHDA and HUD properties	Exempt	Exempt
Industrial Facilities Tax (IFT) District Application		750.00	750.00
Commercial Facilities Tax (CFT) District Application		750.00	750.00
Industrial Facilities Tax (IFT) Application		750.00	750.00
Commercial Facilities Tax (CFT) Application		750.00	750.00
Building Board of Appeals	Filing fee	100.00	100.00
<u>Planning and Zoning</u>			
Application		2,500.00	2,500.00
<u>Rezoning and Special Use Approval</u>			
Public Hearing	Per meeting	250.00	250.00
Pre-Application Meetings with City Planner	Per meeting	300.00	300.00
<u>Zoning Board of Appeals</u>			
Application		500.00	500.00
Public Hearing	Per meeting	250.00	250.00
Pre-Application Meetings with City Planner	Per meeting	300.00	300.00
<u>Business License</u>			
Coin Operated Amusement and Music Devices	Also includes Coin Operated Vending Devices	100.00	100.00
Initial Fee per Device		150.00	150.00
Annual Fee per Device		50.00	50.00
Taxi License	Per Vehicle	20.00	20.00
<u>Department of Public Works</u>			
Vehicle Snow Removal	Per Vehicle	10.00	10.00
<u>Parks and Recreation Department</u>			
<b>Meeting Rooms</b>			
<b>All Rooms</b>			
Non-Refundable Deposit	Due thirty (30) days before reservation date	N/A	50.00
Use of Kitchen Facilities	Flat charge per reservation of Meeting Room(s)	N/A	20.00
<b>Small Meeting Room (capacity of 20 people)</b>			
<b>Only available during the week</b>			
Weekdays - Rate per Hour		N/A	10.00
Weekdays - Rate per Hour, Non-Profit Company Use		N/A	5.00
<b>Large Meeting Room (capacity of 60 people)</b>			
<b>Only available during the week</b>			
Weekdays - Rate per Hour		N/A	15.00
Weekdays - Rate per Hour, Non-Profit Company Use		N/A	10.00

# SCHEDULE OF CITY FEES AND CHARGES FOR SERVICES (CONTINUED)

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>Parks and Recreation Department - Continued</u>			
<b>Both Rooms (capacity of 80 people)</b>			
<b>Weekdays - Rate per Hour</b>		N/A	20.00
<b>Weekdays - Rate per Hour, Non-Profit Company Use</b>		N/A	15.00
<b>Weekends - Rate per Hour</b>		N/A	25.00
<b>Weekends - Rate per Hour, Non-Profit Company Use</b>		N/A	20.00
<b>Use of Game Room</b>	<b>Flat charge per reservation of Meeting Room(s), Only available for weekend reservations</b>	N/A	20.00
<b>Pavilion</b>			
<b>1 to 99 People</b>			
Weekend		60.00	60.00
<b>Weekend or Weekday, Non-Profit Company Use</b>		N/A	25.00
Weekday		25.00	25.00
<b>100 or More People</b>			
<b>Weekend or Weekday</b>		N/A	100.00
<b>Weekend or Weekday, Non-Profit Company Use</b>		N/A	75.00
Senior Pool League		10.00	10.00
Summer Day Camp			
Charge per week per child		130.00	130.00
Charge per day per child		35.00	35.00
Dance Lessons			
Regular			
Resident		55.00	55.00
Non-Resident		60.00	60.00
Zumba			
Resident		55.00	55.00
Non-Resident		60.00	60.00
Dance Package (includes Regular and Zumba)			
Resident		90.00	90.00
Non-Resident		95.00	95.00
<u>Center Line Public Library</u>			
Fines and Penalties			
<b>Books, Magazines, and Kits</b>	<b>Daily Fine / Maximum Allowed Fine</b>	<b>0.15 / 5.00</b>	<b>0.25 / 5.00</b>
Audio Books / Music CD's	Daily Fine / Maximum Allowed Fine	0.25 / 25.00	0.25 / 5.00
DVD Videos	Daily Fine / Maximum Allowed Fine	1.00 / 25.00	1.00 / 5.00
<b>Blue Ray Video</b>	<b>Daily Fine / Maximum Allowed Fine</b>	<b>N/A</b>	<b>1.00 / 5.00</b>
<b>American Girl Doll</b>	<b>Daily Fine / Maximum Allowed Fine</b>	<b>N/A</b>	<b>2.00 / 120.00</b>
Rental Fees			
Book Deposit, where applicable		20.00	20.00
DVD's, excluding documentaries		1.00	1.00
Copies	Each Page	0.10	0.10
Printer Use			
Black and White	Each Page	0.15	0.15
<b>Color</b>	<b>Color printing is no longer available</b>	<b>0.50</b>	<b>N/A</b>
<b>Guest Pass</b>	<b>Charge for thirty (30) minutes</b>	<b>N/A</b>	<b>1.00</b>

# SCHEDULE OF CITY FEES AND CHARGES FOR SERVICES (CONTINUED)

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>Water and Sewer Department</u>			
<i>For water, sewer, and garbage rates, see 'Schedule of Tax Year 2014 / Budget Year 2015 Utility and Garbage Rates'</i>			
Turn On Fee (for Shut Off Properties)			
During Regular Business Hours		75.00	75.00
After Regular Business Hours		110.00	110.00
Weekends and Holidays		225.00	225.00
<b>Water Meters</b>	<b>Charged at cost billed to City by meter vendor</b>	<b>At Cost</b>	<b>At Cost</b>
Service Tap Fee	For initial turn on of new structures	75.00	75.00
Final Bill Fee		5.00	5.00