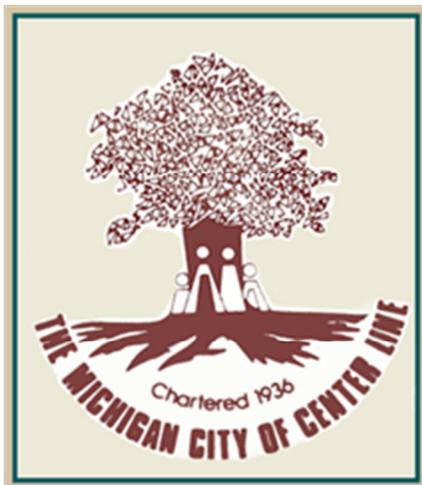


City of Center Line Triennial Budget

Fiscal Years 2016 Through 2018



**Passed by Council Resolution
On June 1, 2015**



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, 2016 THROUGH JUNE 30, 2018

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CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS 2016 THROUGH 2018

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INFORMATIONAL SECTION



Municipal Offices

David W. Hanselman
Mayor

John B. Michrina
City Manager

April 13, 2015

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

The attached document constitutes the administration's proposed City of Center Line budgets for fiscal years 2016, 2017, and 2018. Although council can legally only adopt the FY 2016 budget, the inclusion of FY 2017 and 2018 are crucial to the city's ability to responsibly plan for the future.

While a city's budget is primarily a fiscal plan for how it will fulfill its obligation to its residents, businesses, and other shareholders, it is also a historical document that records the goals and values of the community as expressed through the decisions of its elected officials. Center Line's budgets over the last five years could easily have told the story of a city under emergency management with its vital services contracted away and its residents deprived of their representational government. Instead, these last five years tell a story of residents willing to increase their commitment to the city, employees willing to work a little harder for a little less money, and elected officials willing to make the difficult decisions that made everyone's sacrifices worthwhile.

This year's budget again asks council to make difficult decisions. The administration recommends that council continues providing additional funding to reduce the city's pension and other post-employment liabilities (OPEB). Continued aggressive funding of these liabilities will help ensure the long-term financial health of the city and allow it to fulfill contractual promises made years and decades ago.

In addition, the administration is recommending adding one full-time professional position to handle personnel related functions. Although the city manager/clerk is responsible for these functions by charter, the workload of this position precludes the manager's full involvement in all personnel functions. As a result, some of these functions are pushed out to the departments with varying degrees of success. Not only will this new position improve the city's handling of these vital functions, but it will improve the operations of all departments by allowing department heads to focus on their core functions rather than handling functions that should be handled by a human resource professional.

Center Line has weathered the perfect storm of declining property values, decreasing state aid, and disappearing interest rates, and the residents, employees, and elected officials have truly earned at least a decade of smooth sailing. Unfortunately, that is not to be the case. Property tax cutting initiatives that never anticipated the recent implosion of property values virtually guarantee that Center Line's revenues will lag its expenses for years to come.

Until state legislators realize that local government is the level of government that has the greatest impact on Michigan residents' quality of life and that the current funding scheme is unsustainable, Center Line's residents, employees, and elected officials will continue to face difficult decisions for the foreseeable future.

Respectfully,

A handwritten signature in cursive script, appearing to read "John B. Michrina".

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

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2016 THROUGH JUNE 30, 2018

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. 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 LEGACY COSTS.** The budget as recommended calls for the continuation of the accelerated funding of the city's unfunded pension liability with the Municipal Employees' Retirement System (MERS). Under the accelerated funding program, the city is projected to fully-fund its pension liability by 2034. This is an essential goal of the budget as the city is critically underfunded at only 52 percent funded as of the most recently completed actuarial report from MERS, dated December 31, 2013. Management's budget also calls for continuing contributions to the OPEB Investment Trust over the next three years. Based on an assumed seven percent return on our OPEB Investment Trust assets, the OPEB liability should be 22.26 percent funded by the end of fiscal year 2018. While this is not cause for celebration, it stands in stark contrast to our 0.1 percent funding level as recently as the end of fiscal year 2011.
- **INVESTMENT IN CAPITAL INFRASTRUCTURE.** The budget as recommended will call for \$885,000 in capital improvement and replacement of city equipment between fiscal years 2016 and 2020. Additionally, the recommended budget will spend an additional \$1.2 million dollars on road and sidewalk infrastructure replacement and repairs with major and local street funding as well as CDBG funding. Finally, the water and sewer system will spend \$2.4 million dollars on replacement of the city's worst performing water mains. In total, the city will spend approximately \$4.5 million dollars on impactful, needed capital improvements over the next five years.
- **INVESTMENT IN HUMAN CAPITAL.** The budget as recommended includes the creation of the Human Resources Director position. This key organizational position will allow the city to actively recruit and maintain the best people for our city positions. 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. 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 organizational goals that drove the management recommended budget can be found on page 1 of the planning section of this budget. 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 12. 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 86.

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, 2016 THROUGH JUNE 30, 2018

EXECUTIVE SUMMARY

General Fund and Public Safety Fund - continued

Like in last year's budget, 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 2016 through 2018 (includes other financing sources and uses):

GENERAL FUND

	FISCAL YEAR		
	2016	2017	2018
Revenues	\$ 4,537,691	\$ 4,546,334	\$ 4,616,640
Expenditures	4,487,294	4,532,702	4,597,679
Change in Fund Balance	\$ 50,397	\$ 13,632	\$ 18,961

PUBLIC SAFETY FUND

	FISCAL YEAR		
	2016	2017	2018
Revenues	\$ 3,571,656	\$ 3,743,338	\$ 3,860,606
Expenditures	3,633,441	3,743,360	3,860,613
Change in Fund Balance	\$ (61,785)	\$ (22)	\$ (7)

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.

	FY2014	FY2015	FY2016	FY2014/FY2016 ANALYSIS		FY2015/FY2016 ANALYSIS	
	AUDITED EXPENDITURES	PROJECTED EXPENDITURES	BUDGETED EXPENDITURES	DOLLAR CHANGE	PERCENT CHANGE	DOLLAR CHANGE	PERCENT CHANGE
GENERAL GOVERNMENT							
Legislative	\$ 20,334	\$ 18,552	\$ 22,138	\$ 1,804	8.87 %	\$ 3,586	19.33 %
37th District Court	373,861	451,040	476,050	102,189	27.33	25,010	5.54
Assessor's Office	98,908	111,310	101,313	2,405	2.43	(9,997)	-8.98
City Manager/Clerk	325,996	401,653	517,349	191,353	58.70	115,696	28.80
Treasurer's Office	187,137	213,834	233,678	46,541	24.87	19,844	9.28
Other General Government	382,801	381,368	383,015	214	0.06	1,647	0.43
PUBLIC SAFETY							
Protective Inspection (Building)	187,015	200,377	218,163	31,148	16.66	17,786	8.88
Public Safety Department	3,526,205	3,512,619	3,633,441	107,236	3.04	120,822	3.44
PUBLIC WORKS							
	792,203	891,066	939,829	147,626	18.63	48,763	5.47
COMMUNITY DEVELOPMENT							
	8,604	12,151	6,600	(2,004)	-23.29	(5,551)	-45.68
RECREATION AND CULTURE							
Parks and Recreation	238,038	285,690	286,310	48,272	20.28	620	0.22
Center Line Public Library	219,050	265,233	263,500	44,450	20.29	(1,733)	-0.65
Debt Service/OPEB	633,326	1,012,739	38,243	(595,083)	-93.96	(974,496)	-96.22
	<u>\$ 6,993,478</u>	<u>\$ 7,757,632</u>	<u>\$ 7,119,629</u>	<u>\$ 126,151</u>	<u>1.80 %</u>	<u>\$ (638,003)</u>	<u>-8.22 %</u>

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2016 THROUGH JUNE 30, 2018

EXECUTIVE SUMMARY

General Fund and Public Safety Fund - concluded

As can be seen above, several departments have significant variances in budgeted expenditures in 2016 as compared to 2014 and 2015 projected figures. Within department budgets, these variances are identified and explained. Department budgets for the General Fund begin on page 25.

Tax Rates

The main revenue source for the City is tax revenues. Taxable values across the City increased for the second year in a row, increasing by 1.48 percent. Tax millages for all operating millages have not changed for fiscal year 2016, although decreases have been made in the PA 345 Pension millage, while the Debt Service millage was increased.

The PA 345 Pension Millage will have similar expenses to last year, but with increased taxable values, is able to be decreased and still raise the needed funds to run the system in fiscal year 2016. The debt millage will increase because of an increase in debt service payments due. This is because two of the city's bond issues are nearing their maturity dates and both bond issues feature payment structures that increase as the city approaches these dates.

Proposed city millages overall have decreased by just over one percent and are as follows:

	<u>FY2015</u>	<u>FY2016</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	9.1819	8.6041	-0.5778	-6.29%
Debt Service	7.7817	7.9593	0.1776	2.28%
TOTAL, ALL CITY MILLAGES	<u>39.1266</u>	<u>38.7264</u>	<u>-0.4002</u>	<u>-1.02%</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 101. 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 117.

For fiscal year 2016, water and sewer rates will be decreased by 3.16 percent, from \$10.1664 per 1,000 gallons to \$9.8486 per 1,000 gallons. The decrease is in response to greater than anticipated usage over the past two fiscal years along with the forecast for usage at current levels based on the increase in occupancy throughout the city. For a household with a 5/8" meter using 10 units of service every two months, this will translate into savings of \$3.17 per bill, or \$19.02 per year.

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2016 THROUGH JUNE 30, 2018

EXECUTIVE SUMMARY

Enterprise Funds – concluded

Garbage rates will remain unchanged from fiscal year 2015.

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 2015 as well as what a typical bill will look like in fiscal year 2016 after the new rates go into effect:

	FISCAL YEAR		CHANGE	
	2015	2016	DOLLAR	PERCENT
Water				
Consumption	\$ 37.90	\$ 36.65	\$ (1.25)	-3.3%
Ready-to-Serve	14.00	14.00	-	0.0%
Sewer	63.76	61.84	(1.92)	-3.0%
Garbage	18.20	18.20	-	0.0%
TOTAL	\$ 133.86	\$ 130.69	\$ (3.17)	-2.4%

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

Position (Labor) Budget

The position budget calls for a staffing level of 55.61 full-time equivalent (FTE) employees for fiscal year 2016. The Position Budget begins on page 134. The total projected cost of this staffing level is outlined by department for the Triennial period as follows:

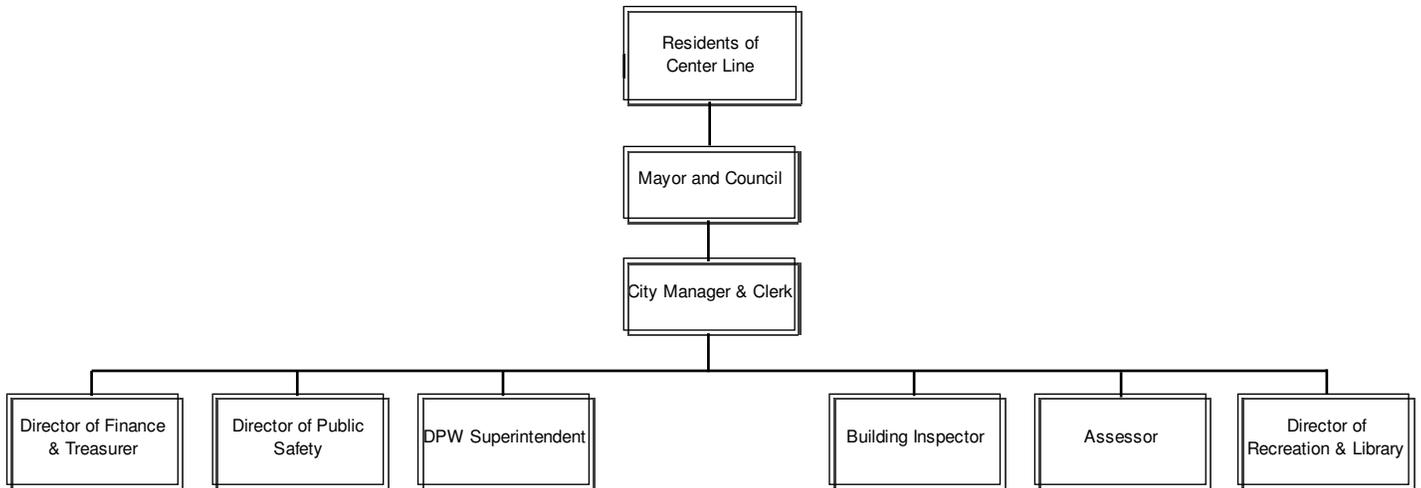
City of Center Line Budget Years 2016 through 2018
Position Budget Summary - Total Projected Cost by Department

DEPARTMENT	BUDGET YEAR 2016		BUDGET YEAR 2017		BUDGET YEAR 2018	
	TOTAL COST	COST PER FTE	TOTAL COST	COST PER FTE	TOTAL COST	COST PER FTE
Legislative (City Council)	\$ 16,203	\$ 3,241	\$ 16,205	\$ 3,241	\$ 16,206	\$ 3,241
City Manager & Clerk	365,881	61,700	368,219	64,827	353,358	70,955
Finance & Treasury	132,157	94,398	135,032	96,451	137,674	98,339
Other General Government	10,154	20,308	10,156	20,312	10,304	20,608
Public Safety						
Sworn Officers	2,018,738	100,735	2,059,787	102,784	2,102,667	104,924
All Other Personnel	342,595	42,088	354,905	43,600	364,136	44,734
Building / Protective Inspection	109,837	54,919	112,242	56,121	118,164	59,082
Public Works	501,338	52,772	511,195	53,810	521,639	54,909
Parks and Recreation	119,651	32,078	122,072	32,727	124,524	33,384
Center Line Public Library	126,178	28,874	128,788	29,471	131,619	30,119
TOTAL POSITION BUDGET	\$ 3,742,732	\$67,303	\$ 3,818,601	\$68,668	\$ 3,880,291	\$69,777
PERCENTAGE OF TOTAL BUDGET	35.17%		34.42%		34.46%	

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2016 THROUGH JUNE 30, 2018

ORGANIZATIONAL CHART



CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2016 THROUGH JUNE 30, 2018

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>
GOVERNMENTAL FUNDS			
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
PROPRIETARY (ENTERPRISE) FUNDS			
Water and Sewer Fund	592	YES, REQUIRED	YES
Solid Waste Disposal Fund	596	YES, REQUIRED	NO
COMPONENT UNITS (DISCRETELY PRESENTED)			
Downtown Development Authority	248	YES, REQUIRED	NO
FIDUCIARY TRUST FUNDS			
Police and Fire Retirement System Fund	731	NO, BUT PLAN INCL.^	N/A
OPEB Investment Trust Fund	736	YES, OPTIONAL^^	N/A
AGENCY FUNDS			
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, 2016 THROUGH JUNE 30, 2018

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, 2016 THROUGH JUNE 30, 2018

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 2016 through 2018. Fiscal year 2016 will be a legally binding budget as outlined in Michigan Public Act 2 of 1968. Fiscal Year 2017 and fiscal year 2018 will be included in the same published 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 - are 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, 2016 THROUGH JUNE 30, 2018

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, 2016 THROUGH JUNE 30, 2018

BUDGET GOALS AND FORECASTING OF SIGNIFICANT REVENUES AND EXPENDITURES

BUDGET GOALS

Each year, the budget process as described on page -x- takes place with three organizational-wide goals in mind. They are as follows:

- ***GOAL #1 – To continuously improve the efficiency and effectiveness of core city services for our residents and businesses.***
- ***GOAL #2 – To earn our community’s trust by being exceptional stewards of our community’s tax dollars.***
- ***GOAL #3 – To create a stable and safe environment for the business community and residents to thrive within, which centers on promoting the growth of our community by finding balance between the cost of government and the services it provides.***

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2016 THROUGH JUNE 30, 2018

BUDGET GOALS AND FORECASTING OF SIGNIFICANT REVENUES AND EXPENDITURES

The following table outlines exactly how the city is currently and will continue to put these organizational goals into practice.

CURRENT YEAR ACHIEVEMENTS		FUTURE GOALS	
APPLICABLE GOAL(S)		APPLICABLE GOAL(S)	YEAR OF COMPLETION
2,3	<p>Funding of OPEB annual required contribution</p> <p>For the second year in a row, the city was able to contribute over 100% of the city's annual required contribution to its OPEB liability. By the end of fiscal year 2015, the OPEB liability should be about 17% funded, up from 0.1% in fiscal year 2011.</p>	2,3	<p>Continuing OPEB funding 2065</p> <p>The city will continue to fund its OPEB Investment Trust with all funds in excess of the city's fund balance targets each year.</p>
1,2,3	<p>Settlement of public safety union contracts</p> <p>Not only did new contracts for both public safety unions include raises that were within management's forecasted contingencies, but operational changes were also negotiated. Key changes were call-in procedures, which will reduce the use of officers to cover for dispatchers, and the creation of a swing shift. Both changes will greatly reduce department overtime while maintaining current levels of service to the public.</p>	2,3	<p>Continuing accelerated pension funding for non-public safety pensions 2034</p> <p>Beginning in July 2014, the city began accelerated payments to the Municipal Employees' Retirement System (MERS) in order to fully fund the city's pension liability by 2034. By fully funding constitutionally-protected pensions over time, the city is essentially 'getting in front' of a funding crisis by paying in more than required now rather than making mandatory 'catch-up' payments later. These 'catch-up' payments, along with other legacy costs owed to retirees, have typically been the leading cause of fiscal distress in other communities, which invariably leads to reduction of the quality of city services. Because of this realization, the City of Center Line is vigorously attempting to avoid future fiscal distress by aggressively funding both pension and OPEB obligations today.</p>
1,2,3	<p>Creation of formal utility billing policy</p> <p>Effective January 1, 2015, the comprehensive utility billing policy combined all existing written and un-written practices into one policy. Additionally, it responded to our community's need for new policies that help residents keep their water on, such as the pipe repair program, changes to expand the use of the payment plan program, creation of a local agency list to distribute to residents needing help with their payments, and a removal of overly-punative penalty and interest charges. Finally, it helped the city save money by creating a billing cycle schedule that allowed for outsourcing the city's utility bill printing, which saved labor hours and helped mitigate the need for an additional full-time employee at the Municipal Building.</p>	1,2,3	<p>Funding of the Capital Improvement Plan Continuous</p> <p>As outlined for FY2016 through FY2020 beginning on page 137, the city will continue to invest in equipment and infrastructure upgrades and replacements in order to make Center Line the best city it can be. The city will invest \$885,000 over the next five years, most of which will go towards public safety and public works equipment replacement.</p>

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2016 THROUGH JUNE 30, 2018

BUDGET GOALS AND FORECASTING OF SIGNIFICANT REVENUES AND EXPENDITURES

CURRENT YEAR ACHIEVEMENTS		FUTURE GOALS	
APPLICABLE GOAL(S)		APPLICABLE GOAL(S)	YEAR OF COMPLETION
1,2,3	<p>Partnership with Universal Ambulance</p> <p>While an active partner with the city for years, Universal Ambulance moved into the city's municipal building in December 2014. By sharing an operating location with the city's public safety location, an ambulance is closer than it's ever been to our community and when seconds count, that's an improvement to emergency services that can and will make all the difference. The city charges a modest monthly rent to Universal Ambulance for this service, and since the space being used by the company was largely unused by our public safety department, this arrangement is a win/win for the community.</p>	1,2,3	<p>Road Improvement Projects Continuous</p> <p>As everyone in Michigan knows, roads a major issue. By using the city's Act 51 funds from the state, the city will be investing over \$855,000 in construction projects over the next three years for our 25 miles of roads in the city. When combined with the state's recently completed work on Van Dyke Avenue, the city's roads will be far from perfect, but better than most in our state.</p>
1,2,3	<p>Completion of Municipal Building Parking Lot and other capital projects</p> <p>On the surface, it may not seem like spending money on capital projects saves the city money, but it does. By replacing aging infrastructure with new, modern engineered infrastructure, the city will have the benefit of reduced repair expense in future years. More importantly, the parking lot is updated to be fully-ADA compliant and replaces a parking lot that was becoming a hazard to many of our elderly and disabled residents that frequent our municipal building.</p>	1,2,3	<p>Sidewalk Improvement Program Continuous</p> <p>In fiscal year 2016, the city will once again begin a sidewalk improvement program, which maintains an essential infrastructure for our community. Although FY2016's program will be costly, with continuous programs like this in the future, costs should be less impactful as less sidewalks will need to be repaired. Not only should a program like this be considered a core service due to potential litigation from those falling on the current city sidewalks in disrepair, but it's also the right thing to do for our community. While residents and businesses will pay for their sidewalks to be repaired via a multi-year special assessment (or via paying for a contractor to do it lieu of the city's contractor), the city will also pay for a substantial portion of the work related to ADA upgrades and city-owned property. It is estimated the city's cost will be roughly \$100,000 in FY2016, which represents about 1/3 of the total cost of the program in that fiscal year.</p>
1,2,3	<p>New Public Safety Resources</p> <p>In August 2011, the city asked it's residents for a public safety millage and the community responded with an affirmative 'yes'. While the millage goes towards public safety operations, funds that used to go to this purpose are available for other purposes, which city council put towards an investment of over \$200,000 in the future of our public safety department in fiscal year 2015. The city continued the Public Safety Vehicle Replacement Program and also replaced its aging 911 system with a brand new state-of-the-art system. Other improvements included new tasers, new in-car computers and radar systems, as well as new fire equipment.</p>		

CITY OF CENTER LINE TRIENNIAL BUDGET

FISCAL YEARS JUNE 30, 2016 THROUGH JUNE 30, 2018

BUDGET GOALS AND FORECASTING OF SIGNIFICANT REVENUES AND EXPENDITURES

FORECASTING OF SIGNIFICANT REVENUES AND EXPENDITURES

The following table outlines the city's significant revenues and expenditures along with current forecasts for each item.

	% CHANGE OVER PREVIOUS YEAR			NOTES
	FY2016	FY2017	FY2018	
<u>KEY REVENUES</u>				
Taxable values, ad valorem				
Real property	1.90	0.50	3.00	
Personal property	-0.11	-32.02	-8.29	Impact of PPT reform, which exempts eligible industrial personal property
State revenues				
Constitutional SSR	3.12	1.60	2.00	FY2016 from Governor's budget
CVTRS SSR	0.00	0.27	0.40	
PA 86 of 2014 Reimb.	N/A	100.00	23.45	Under PA86 of 2014, funds lost by PPT reforms will be reimbursed by the state
Act 51 road funding	2.89	1.29	0.53	Major and local funding combined
Court criminal fines	0.00	0.00	0.00	Based on projected case load, which is expected to remain at current levels
Total revenues, General Fund	0.12	0.19	1.55	
<u>KEY EXPENDITURES</u>				
Total labor/benefits budget (all funds)	5.00	2.04	2.20	Transition to a younger workforce due to projected retirements will keep increases low in FY17 and FY18. Costs in FY16 will increase due mainly to a new full time position, a HR Director.
Total legacy costs (all funds)	-4.17	6.84	9.56	Compliance with the Affordable Care Act caused many higher-cost retiree plans to be replaced with a platinum plan, which created savings for FY2016.
Total expenditures, General Fund (less transfers & OPEB contributions)	5.99	1.14	2.42	Total General Fund expenditure increases are mainly driven by labor and benefit increases.

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, 2015 and ending June 30, 2016, and adopts the budget for that period as follows:

GENERAL FUND

REVENUES

Property Taxes	\$ 2,462,013
Licenses and Permits	172,900
Federal Sources	20,000
State and Local Sources	1,024,878
Charges for Services	419,184
Fines and Forfeits	412,700
Interest and Rents	22,560
Other	3,456
	<hr/>
	<u>\$ 4,537,691</u>

EXPENDITURES

Legislative	22,138
District Court	476,050
Assessor's Office	101,313
City Manager/Clerk	517,349
Treasurer's Office	233,678
Other General Government	383,015
Building	218,163
Public Works	939,829
Rehabilitation	6,600
Parks and Recreation	286,310
Library	263,500
OPEB Contribution	38,243
	<hr/>
	<u>\$ 3,486,188</u>

GENERAL FUND (concluded)

OTHER FINANCING USES

Transfers Out	
Public Safety Fund	\$ 980,106
Capital Improvement Fund	21,000
	<hr/>
	<u>\$ 1,001,106</u>

MAJOR STREET FUND

REVENUES	334,902
EXPENDITURES AND TRANSFERS	383,139

LOCAL STREET FUND

REVENUES AND TRANSFERS	296,232
EXPENDITURES	176,068

PUBLIC SAFETY FUND

REVENUES AND TRANSFERS	3,571,656
EXPENDITURES	3,633,441

DRUG FORFEITURE FUND

REVENUES	-
EXPENDITURES	-

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

REVENUES	-
EXPENDITURES	-

DEBT SERVICE FUND

REVENUES	1,248,184
EXPENDITURES AND TRANSFERS	1,239,779

CAPITAL IMPROVEMENT FUND

REVENUES AND TRANSFERS	23,900
EXPENDITURES	71,156

DOWNTOWN DEVELOPMENT AUTHORITY (DDA) FUND

REVENUES	9,237
EXPENSES	76,565

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 2016 budget for the Capital Improvement Fund and the Community Development Block Grant Fund shall be automatically amended on July 1, 2015 to re-appropriate fund balance for outstanding capital project balances remaining at June 30, 2015.

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
	8.6218	PA 345 POLICE/FIRE PENSION	PUBLIC SAFETY FUND
	<u>7.9191</u>	DEBT SERVICE	DEBT SERVICE
	<u>38.7039</u>	TOTAL TAX YEAR 2015 CITY TAX RATE	
		<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 2015.

CONSOLIDATED (SUMMARY) BUDGET GOVERNMENTAL FUNDS FISCAL YEAR 2016

	General Fund	Public Safety Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Property Taxes	\$ 2,462,013	\$ 2,547,010	\$ 1,247,934	\$ 6,256,957
Licenses and Permits	172,900	-	-	172,900
Federal Sources	20,000	-	-	20,000
State and Local Sources	1,024,878	29,000	468,584	1,522,462
Charges for Services	419,184	14,040	-	433,224
Fines and Forfeits	412,700	-	-	412,700
Interest and Rents	22,560	500	1,200	24,260
Other	3,456	1,000	-	4,456
TOTAL REVENUES	4,537,691	2,591,550	1,717,718	8,846,959
EXPENDITURES				
General Government				
Legislative	22,138	-	-	22,138
37th District Court	476,050	-	-	476,050
Assessor's Office	101,313	-	-	101,313
City Manager/Clerk	517,349	-	-	517,349
Treasurer's Office	233,678	-	-	233,678
Other General Government	383,015	-	5,000	388,015
Public Safety	218,163	3,633,441	16,000	3,867,604
Public Works	939,829	-	429,707	1,369,536
Community and Economic Development	6,600	-	-	6,600
Recreation and Culture	549,810	-	15,156	564,966
Debt Service	38,243	-	144,651	182,894
TOTAL EXPENDITURES	3,486,188	3,633,441	610,514	7,730,143
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,051,503	(1,041,891)	1,107,204	1,116,816
OTHER FINANCING SOURCES (USES)				
Transfers In	-	980,106	185,500	1,165,606
Transfers Out	(1,001,106)	-	(1,259,628)	(2,260,734)
TOTAL OTHER FINANCING SOURCES (USES)	(1,001,106)	980,106	(1,074,128)	(1,095,128)
NET CHANGE IN FUND BALANCE	50,397	(61,785)	33,076	21,688
Fund balances, beginning of year (projected)	1,190,571	276,818	821,967	2,289,356
Fund balances, end of year	<u>\$ 1,240,968</u>	<u>\$ 215,033</u>	<u>\$ 855,043</u>	<u>\$ 2,311,044</u>

**CONSOLIDATED (SUMMARY) BUDGET
GOVERNMENTAL FUNDS
FISCAL YEAR 2017**

	<u>General Fund</u>	<u>Public Safety Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Property Taxes	\$ 2,310,538	\$ 2,508,584	\$ 1,190,020	\$ 6,009,142
Licenses and Permits	173,850	-	-	173,850
Federal Sources	20,500	-	-	20,500
State and Local Sources	1,187,844	206,337	472,010	1,866,191
Charges for Services	414,376	14,050	-	428,426
Fines and Forfeits	412,700	-	-	412,700
Interest and Rents	23,070	750	1,450	25,270
Other	3,456	1,000	-	4,456
TOTAL REVENUES	4,546,334	2,730,721	1,663,480	8,940,535
EXPENDITURES				
General Government				
Legislative	22,140	-	-	22,140
37th District Court	476,050	-	-	476,050
Assessor's Office	108,065	-	-	108,065
City Manager/Clerk	523,929	-	-	523,929
Treasurer's Office	241,644	-	-	241,644
Other General Government	390,337	-	-	390,337
Public Safety	221,328	3,743,360	33,500	3,998,188
Public Works	935,590	-	737,221	1,672,811
Community and Economic Development	6,650	-	-	6,650
Recreation and Culture	561,109	-	-	561,109
Debt Service	7,243	-	122,402	129,645
TOTAL EXPENDITURES	3,494,085	3,743,360	893,123	8,130,568
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,052,249	(1,012,639)	770,357	809,967
OTHER FINANCING SOURCES (USES)				
Transfers In	-	1,012,617	192,000	1,204,617
Transfers Out	(1,038,617)	-	(1,234,114)	(2,272,731)
TOTAL OTHER FINANCING SOURCES (USES)	(1,038,617)	1,012,617	(1,042,114)	(1,068,114)
NET CHANGE IN FUND BALANCE	13,632	(22)	(271,757)	(258,147)
Fund balances, beginning of year (projected)	1,240,968	215,033	855,043	2,311,044
Fund balances, end of year	<u>\$ 1,254,600</u>	<u>\$ 215,011</u>	<u>\$ 583,286</u>	<u>\$ 2,052,897</u>

**CONSOLIDATED (SUMMARY) BUDGET
GOVERNMENTAL FUNDS
FISCAL YEAR 2018**

	<u>General Fund</u>	<u>Public Safety Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Property Taxes	\$ 2,332,228	\$ 2,583,821	\$ 1,187,293	\$ 6,103,342
Licenses and Permits	172,000	-	-	172,000
Federal Sources	20,500	-	-	20,500
State and Local Sources	1,237,527	249,236	474,600	1,961,363
Charges for Services	414,339	14,080	-	428,419
Fines and Forfeits	412,500	-	-	412,500
Interest and Rents	24,090	900	1,476	26,466
Other	3,456	1,000	-	4,456
TOTAL REVENUES	4,616,640	2,849,037	1,663,369	9,129,046
EXPENDITURES				
General Government				
Legislative	22,171	-	-	22,171
37th District Court	476,050	-	-	476,050
Assessor's Office	110,678	-	-	110,678
City Manager/Clerk	513,412	-	-	513,412
Treasurer's Office	248,152	-	-	248,152
Other General Government	400,634	-	-	400,634
Public Safety	235,317	3,860,613	68,500	4,164,430
Public Works	960,172	-	677,935	1,638,107
Community and Economic Development	6,675	-	-	6,675
Recreation and Culture	575,578	-	-	575,578
Debt Service	24,271	-	117,238	141,509
TOTAL EXPENDITURES	3,573,110	3,860,613	863,673	8,297,396
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,043,530	(1,011,576)	799,696	831,650
OTHER FINANCING SOURCES (USES)				
Transfers In	-	1,011,569	180,000	1,191,569
Transfers Out	(1,024,569)	-	(1,237,560)	(2,262,129)
TOTAL OTHER FINANCING SOURCES (USES)	(1,024,569)	1,011,569	(1,057,560)	(1,070,560)
NET CHANGE IN FUND BALANCE	18,961	(7)	(257,864)	(238,910)
Fund balances, beginning of year (projected)	1,254,600	215,011	583,286	2,052,897
Fund balances, end of year	<u>\$ 1,273,561</u>	<u>\$ 215,004</u>	<u>\$ 325,422</u>	<u>\$ 1,813,987</u>

SCHEDULE OF TAX MILLAGES GOVERNMENTAL FUNDS FISCAL YEAR 2016 / TAX YEAR 2015

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.

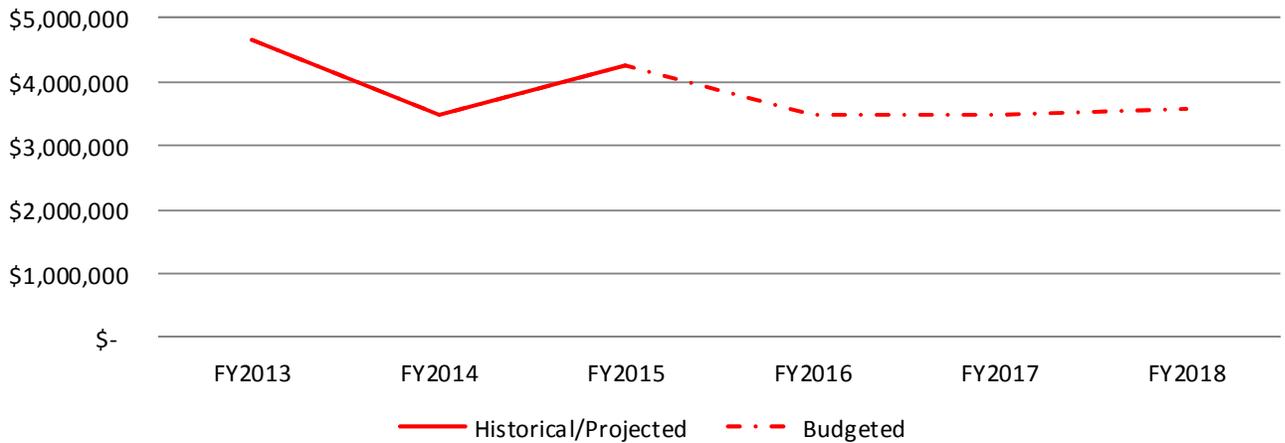
TAXABLE VALUES - ACTUAL AND BUDGETED*			
	FY2015/TY2014	FY2016/TY2015	% CHANGE
AD VAL ROLL			
REAL	120,727,434	123,018,204	1.90%
PERSONAL	32,055,910	32,021,100	-0.11%
	152,783,344	155,039,304	1.48%
IFT/CFT			
REAL	1,738,862	2,979,553	71.35%
PERSONAL	1,325,350	2,311,620	74.42%
	3,064,212	5,291,173	72.68%
PILOT	1,408,544	1,408,544	0.00%

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

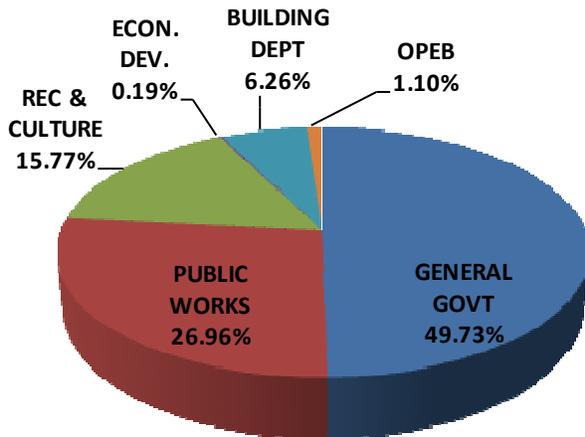
	FISCAL YEAR		% CHANGE
	2015	2016	
CITY OPERATING MILLAGE	14.6630	14.6630	0.00%
PUBLIC SAFETY OPERATING	7.5000	7.5000	0.00%
PA 345 POLICE/FIRE PENSION	9.1819	8.6218	-6.10%
DEBT MILLAGE	7.7817	7.9191	1.77%
TOTAL CITY MILLAGES	39.1266	38.7039	-1.08%

FUND SUMMARY GENERAL FUND (FUND 101) FUND DASHBOARD

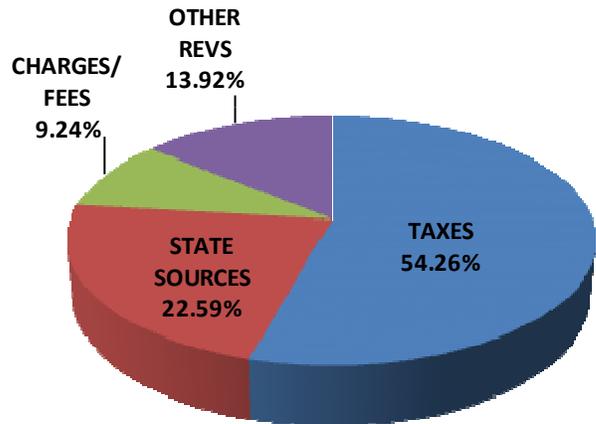
Fund Expenses, Historical and Budgeted - FY2013 - FY2018



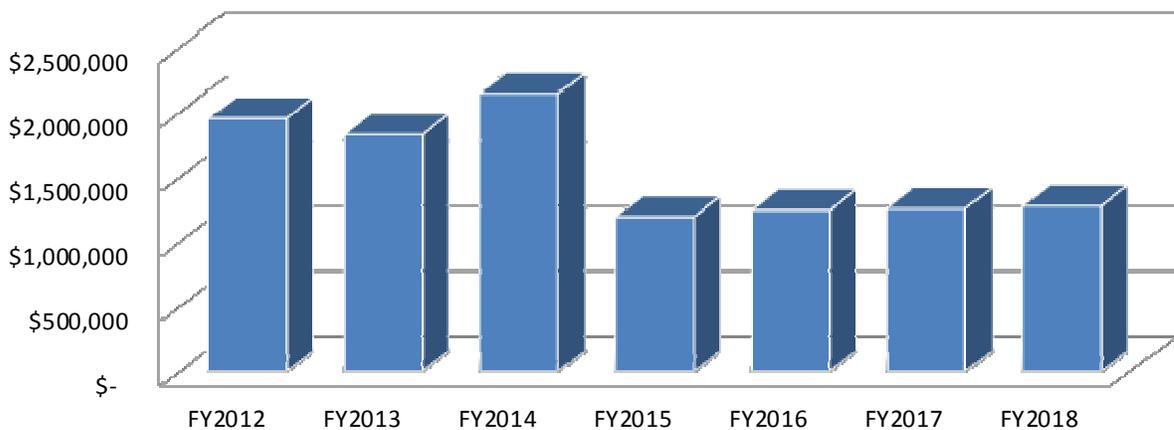
Expenses by Type, 2016 Budget



Revenues by Type, 2016 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		
	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
<u>REVENUES</u>						
PROPERTY TAXES <i>(Note A)</i>	\$ 2,700,019	\$ 2,392,750	\$ 2,410,498	\$ 2,462,013	\$ 2,310,538	\$ 2,332,228
LICENSES AND PERMITS	220,323	225,279	216,500	172,900	173,850	172,000
FEDERAL SOURCES <i>(Note B)</i>	244,758	27,386	20,000	20,000	20,500	20,500
STATE SOURCES	954,853	979,450	1,014,815	1,024,878	1,187,844	1,237,527
CHARGES FOR SERVICES	575,099	446,887	415,266	419,184	414,376	414,339
FINES AND FORFEITS	382,990	425,444	412,500	412,700	412,700	412,500
INTEREST	16,486	23,218	25,300	22,560	23,070	24,090
OTHER REVENUE	377,873	124,556	59,813	3,456	3,456	3,456
TOTAL REVENUES	5,472,401	4,644,970	4,574,692	4,537,691	4,546,334	4,616,640
<u>EXPENDITURES (BY DEPARTMENT)</u>						
LEGISLATIVE	16,198	20,334	18,552	22,138	22,140	22,171
37TH DISTRICT COURT	424,977	373,861	451,040	476,050	476,050	476,050
ASSESSOR'S OFFICE	73,736	98,908	111,310	101,313	108,065	110,678
CITY MANAGER/CLERK	399,028	325,996	401,653	517,349	523,929	513,412
TREASURER'S OFFICE	181,840	187,137	213,834	233,678	241,644	248,152
OTHER GENERAL GOV'T	778,665	382,801	381,368	383,015	390,337	400,634
COMMUNITY REHABILITATION	140,796	8,604	12,151	6,600	6,650	6,675
BUILDING	159,507	187,015	200,377	218,163	221,328	235,317
PUBLIC WORKS	864,448	792,203	891,066	939,829	935,590	960,172
PARKS AND RECREATION	261,505	238,038	285,690	286,310	294,146	301,399
CENTER LINE PUBLIC LIBRARY	244,918	219,050	265,233	263,500	266,963	274,179
DEBT SERVICE/OPEB <i>(Note C)</i>	1,094,879	633,326	1,012,739	38,243	7,243	24,271
TOTAL EXPENDITURES	4,640,497	3,467,273	4,245,013	3,486,188	3,494,085	3,573,110
EXCESS OF REVENUES OVER EXPENDITURES	831,904	1,177,697	329,679	1,051,503	1,052,249	1,043,530
<u>OTHER FINANCING SOURCES (USES)</u>						
TRANSFERS IN	164,825	-	-	-	-	-
TRANSFERS OUT	(1,120,900)	(866,739)	(1,277,463)	(1,001,106)	(1,038,617)	(1,024,569)
TOTAL OTHER FINANCING SOURCES (USES)	(956,075)	(866,739)	(1,277,463)	(1,001,106)	(1,038,617)	(1,024,569)
NET CHANGE IN FUND BALANCE	(124,171)	310,958	(947,784)	50,397	13,632	18,961
BEGINNING FUND BALANCE	1,951,568	1,827,397	2,138,355	1,190,571	1,240,968	1,254,600
ENDING FUND BALANCE	\$ 1,827,397	\$ 2,138,355	\$ 1,190,571	\$ 1,240,968	\$ 1,254,600	\$ 1,273,561

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.

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 began tracking all non-recurring material grants outside of the General Fund in fiscal year 2014.

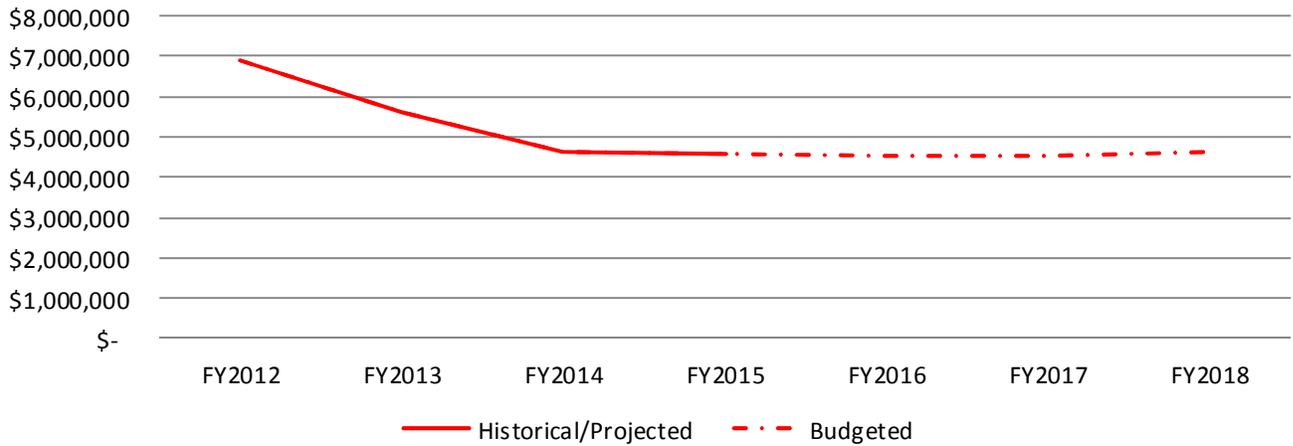
For comparative purposes to previous fiscal periods where all federal funding was placed in the General Fund, total federal funding for fiscal year 2014 was \$240,464, will be \$217,776 in fiscal year 2015, and will be \$20,000 in fiscal year 2016.

NOTE C – DEBT SERVICE / OPEB

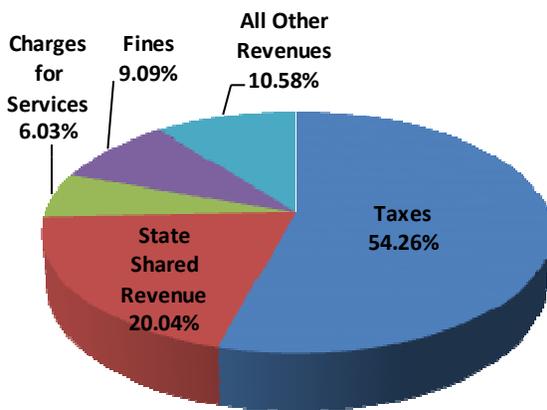
In fiscal year 2013, the City created a Debt Service Fund in order to more easily track debt service payments against the City's debt service millage. Beginning with fiscal year 2014, only the City's OPEB contributions are paid from the debt service function in the General Fund. All other general obligation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

REVENUES GENERAL FUND (FUND 101) REVENUE DASHBOARD

General Fund Revenues, Historical and Budgeted - FY2012 - FY2018



Revenues by Type, 2016 Budget



REVENUES AT A GLANCE

TOP THREE REVENUES - APPROVED FY2016 BUDGET

101-000-402.000	Current Real Taxes	\$	1,824,469
101-000-574.002	Const. State Shared		660,801
101-000-410.000	Current Pers. Taxes		464,830

REVENUES AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$	4,537,691
2017 Budget		4,546,334
2018 Budget		4,616,640

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.

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		
		FY2013	FY2014	BALANCE AT JUN 30 '15	FY2016	FY2017	FY2018
PROPERTY TAXES							
402.000	CURRENT REAL TAXES	\$ 2,060,566	\$ 1,770,239	\$ 1,790,863	\$ 1,824,469	\$ 1,833,488	\$ 1,888,272
410.000	CURRENT PERS. TAXES	448,178	475,713	457,531	464,830	315,963	289,786
420.000	DELQ. PERSONAL TAXES	14,091	11,086	10,000	10,000	10,000	5,000
437.000	IND. FACILITIES TAX (IFT)	15,457	16,886	22,465	38,792	21,845	22,172
445.000	INTEREST/PENALTIES	36,552	26,404	22,500	24,000	24,000	18,000
445.001	PENALTY - DELQ. BLIGHT	-	1,049	1,100	1,000	750	750
447.001	TAX ADMIN FEE - SUMMER	104,155	91,774	91,585	93,124	93,590	97,138
447.002	TAX ADMIN FEE - WINTER	21,020	19,226	20,454	20,798	20,902	21,110
448.000	CONTRA - TAX REFUNDS	-	(19,627)	(6,000)	(15,000)	(10,000)	(10,000)
	TOTAL PROPERTY TAXES	2,700,019	2,392,750	2,410,498	2,462,013	2,310,538	2,332,228
LICENSES AND PERMITS							
451.370	BUSINESS LICENSES	85,751	88,161	85,000	85,000	85,000	85,000
452.370	CITY CERT. INSPECTION	52,775	42,450	41,000	41,600	42,000	42,000
609.370	BUILDING PERMITS	50,602	61,573	65,000	18,200	18,500	17,000
610.370	ELECTRICAL PERMITS	15,925	14,350	12,500	14,000	14,250	14,000
611.370	HEATING PERMITS	9,230	8,740	7,000	8,000	8,000	8,000
612.370	PLUMBING PERMITS	6,040	9,505	6,000	6,100	6,100	6,000
613.260	RIGHT-OF-WAY PERMITS	-	500	-	-	-	-
	TOTAL LICENSES AND PERMITS	220,323	225,279	216,500	172,900	173,850	172,000
FEDERAL SOURCES							
502.230	RET. MEDICARE DRUG SUB.	33,651	21,386	20,000	20,000	20,500	20,500
503.260	CDBG GRANT REVENUE	211,107	6,000	-	-	-	-
	TOTAL FEDERAL SOURCES	244,758	27,386	20,000	20,000	20,500	20,500
STATE AND LOCAL SOURCES							
539.000	PILOT(MSHDA)	97,160	100,919	95,000	96,500	97,400	97,400
540.445	MDOT STATE REVENUES	13,531	8,494	9,500	8,100	8,200	8,200
544.730	LIBRARY STATE AID/FINES	9,063	9,670	11,000	11,150	11,500	11,500
574.001	CVTRS STATE SHARED REV	229,893	240,969	248,327	248,327	249,000	250,000
574.002	CONST. STATE SHARED REV	605,206	619,398	640,820	660,801	671,374	684,802
575.000	COMM. STABILIZATION	-	-	-	-	150,370	185,625
581.000	COUNTY DRAIN MAINT.	-	-	10,168	-	-	-
	TOTAL STATE SOURCES	954,853	979,450	1,014,815	1,024,878	1,187,844	1,237,527
CHARGES FOR SERVICES							
600.000	CHARGES FOR SERVICES	9,970	708	-	-	-	-
600.101	CFS - PROF. SERVICES	211,652	183,268	139,179	142,684	137,976	138,739
600.202	CFS - M/L STREETS	39,496	35,726	52,000	50,000	50,000	52,000
600.370	CODE ENFORCE - BLIGHT	30,786	19,733	15,000	15,200	14,500	13,500
600.371	CONTRA - BLIGHT W/O's	-	-	(2,567)	(2,000)	(1,900)	(1,850)
600.690	CFS - PARKS AND REC	38,910	605	1,000	1,025	1,000	1,000

REVENUES
GENERAL FUND (FUND 101)
REVENUE DETAIL CLASSIFIED BY FUNCTION

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

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS		PROJECTED	BUDGETED		
		FY2013	FY2014	BALANCE AT JUN 30 '15	FY2016	FY2017	FY2018
CHARGES FOR SERVICES - CONTINUED							
601.601	CFS P&R - SUMMER CAMP	6,115	22,740	23,000	23,300	23,600	24,000
601.602	CFS P&R - TRIPS	6,597	11,265	16,000	16,200	16,400	16,400
601.603	CFS P&R - BUS REVENUES	2,526	5,161	4,304	4,400	4,400	4,400
601.604	CFS P&R - OPEN SWIM	1,455	853	900	900	900	900
601.605	CFS P&R - CLYBSA	1,880	2,640	2,200	2,250	2,250	2,250
601.606	CFS P&R - CLASSES	2,655	6,862	5,000	5,075	5,200	5,300
601.607	CFS P&R - BLDG RENTALS	14,641	8,915	13,500	14,750	15,000	15,000
607.370	PLANNING/ZONING FEES	13,800	2,050	3,000	1,525	1,525	1,525
608.370	PLAN REVIEW FEES	2,820	1,255	2,500	1,525	1,525	1,525
613.215	ELECTIONS REIMBURSE	7,187	5,878	-	-	-	-
615.260	FRANCHISE FEES	180,558	134,176	136,000	138,000	137,500	135,000
620.230	TAX/ASSESS. RECORD FEES	1,265	1,250	1,250	1,250	1,250	1,250
628.730	LIBRARY VIDEO RENTALS	2,786	3,802	3,000	3,100	3,250	3,400
	TOTAL CHARGES FOR SERVICES	575,099	446,887	415,266	419,184	414,376	414,339
FINES AND FORFEITS							
655.000	COURT CRIMINAL FINES	361,731	409,774	400,000	400,000	400,000	400,000
655.370	BOND FORFEITURES	12,000	7,800	5,000	5,100	5,100	5,000
656.730	LIBRARY FINES/PENALTIES	9,259	7,870	7,500	7,600	7,600	7,500
	TOTAL FINES AND FORFEITS	382,990	425,444	412,500	412,700	412,700	412,500
INTEREST AND RENTS							
664.230	INTEREST EARNINGS	2,295	4,166	4,000	5,000	5,500	6,500
664.230	INT EARNINGS - REHAB	260	152	150	160	170	190
666.000	RENTAL REVENUE	-	-	3,500	6,000	6,000	6,000
666.285	RENTS - REHAB PROP.	13,931	18,900	17,650	11,400	11,400	11,400
	TOTAL INTEREST	16,486	23,218	25,300	22,560	23,070	24,090
OTHER REVENUES							
671.000	MISCELLANEOUS	139,264	510	500	500	500	500
673.000	SALE OF ASSETS	3,303	1,998	5,000	-	-	-
673.000	SALE OF ASSETS - REHAB	75,807	80,891	35,000	-	-	-
673.001	SALE OF CITY CLOTHING	-	974	2,000	-	-	-
676.000	REIMBURSEMENTS	81,382	9,821	-	-	-	-
676.001	COBRA REIMBURSEMENTS	8,829	-	-	-	-	-
676.002	STREET LIGHTS REIMBURS.	-	2,956	2,956	2,956	2,956	2,956
676.003	INSURANCE REIMBURSE	49,484	7,673	-	-	-	-
679.260	INS. PREMIUM REFUND	19,804	19,733	14,357	-	-	-
	TOTAL OTHER REVENUES	377,873	124,556	59,813	3,456	3,456	3,456

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		
		FY2013	FY2014	BALANCE AT JUN 30 '15	FY2016	FY2017	FY2018
OTHER FINANCING SOURCES							
699.301	TRANSFER IN - D/S FUND	164,825	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		164,825	-	-	-	-	-
TOTAL REVENUES		\$ 5,637,226	\$ 4,644,970	\$ 4,574,692	\$ 4,537,691	\$ 4,546,334	\$ 4,616,640

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
		FY2012	FY2013	FY2014	PERCENT CHANGE	BALANCE AT FEB 28 '15	BALANCE AT JUN 30 '15
402.000	CURRENT REAL TAXES	\$ 3,536,787	\$ 2,060,566	\$ 1,770,239	-50%	\$ 1,694,403	\$ 1,790,863
410.000	CURRENT PERS. TAXES	-	448,178	475,713	100%	457,531	457,531
420.000	DELQ. PERSONAL TAXES	40,036	14,091	11,086	-72%	-	10,000
437.000	IND. FACILITIES TAX (IFT)	-	15,457	16,886	100%	22,465	22,465
445.000	INTEREST/PENALTIES	24,628	36,552	26,404	7%	9,873	22,500
445.001	I/P - DELQ. BLIGHT	-	-	1,049	100%	-	1,100
447.001	TAX ADMIN FEE - SUMMER	37,442	104,155	91,774	145%	89,969	91,585
447.002	TAX ADMIN FEE - WINTER	22,004	21,020	19,226	-13%	17,876	20,454
448.000	CONTA - TAX REFUNDS	-	-	(19,627)	100%	(5,226)	(6,000)
451.370	BUSINESS LICENSES	116,575	85,751	88,161	-24%	34,885	85,000
452.370	CITY CERT. INSPECTION	56,250	52,775	42,450	-25%	28,375	41,000
501.000	FEDERAL GRANTS	1,200	-	-	-100%	-	-
502.230	RET. MEDICARE DRUG SUB.	48,208	33,651	21,386	-56%	-	20,000
502.260	NSP GRANT REVENUE	613,415	-	-	-100%	-	-
503.260	CDBG GRANT REVENUE	69,270	211,107	6,000	-91%	-	-
539.000	PILOT(MSHDA)	89,117	97,160	100,919	13%	-	95,000
540.445	MDOT STATE REVENUES	12,703	13,531	8,494	-33%	1,091	9,500
544.730	LIBRARY STATE AID/FINES	10,996	9,063	9,670	-12%	9,123	11,000
574.001	CVTRS STATE SHARED REV	214,566	229,893	240,969	12%	124,161	248,327
574.002	CONST. STATE SHARED REV	590,701	605,206	619,398	5%	332,887	640,820
581.000	COUNTY PW - DRAIN REV	-	-	-	0%	10,168	10,168
600.000	CHARGES FOR SERVICES	126,269	9,970	708	-99%	-	-
600.101	CFS - PROF. SERVICES	-	211,652	183,268	100%	-	139,179
600.202	CFS - M/L STREETS	90,786	39,496	35,726	-61%	43,461	52,000
600.370	CODE ENFORCE - BLIGHT	12,757	30,786	19,733	55%	7,724	15,000
600.371	CONTRA - BLIGHT W/O'S	-	-	-	0%	(2,567)	(2,567)
600.690	CFS - PARKS AND REC	132,131	38,910	605	-100%	666	1,000
601.601	CFS P&R - SUMMER CAMP	-	6,115	22,740	100%	15,696	23,000
601.602	CFS P&R - TRIPS	-	6,597	11,265	100%	10,719	16,000
601.603	CFS P&R - BUS REVENUES	-	2,526	5,161	100%	4,304	4,304
601.604	CFS P&R - OPEN SWIM	-	1,455	853	100%	296	900
601.605	CFS P&R - CLYBSA	-	1,880	2,640	100%	2,200	2,200
601.606	CFS P&R - CLASSES	-	2,655	6,862	100%	4,509	5,000
601.607	CFS P&R - BLDG RENTALS	-	14,641	8,915	100%	6,820	13,500
607.370	PLANNING/ZONING FEES	4,767	13,800	2,050	-57%	1,200	3,000
608.370	PLAN REVIEW FEES	4,775	2,820	1,255	-74%	1,195	2,500
609.370	BUILDING PERMITS	22,397	50,602	61,573	175%	64,579	65,000
610.370	ELECTRICAL PERMITS	15,710	15,925	14,350	-9%	9,130	12,500

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
		FY2012	FY2013	FY2014	PERCENT CHANGE	BALANCE AT FEB 28 '15	BALANCE AT JUN 30 '15
611.370	HEATING PERMITS	7,500	9,230	8,740	17%	5,830	7,000
612.370	PLUMBING PERMITS	6,460	6,040	9,505	47%	3,180	6,000
613.215	ELECTIONS REIMBURSE	-	7,187	5,878	100%	-	-
613.260	RIGHT-OF-WAY PERMITS	-	-	500	100%	-	-
615.260	FRANCHISE FEES	138,814	180,558	134,176	-3%	70,726	136,000
620.230	TAX/ASSESS. RECORD FEES	1,315	1,265	1,250	-5%	1,250	1,250
628.730	LIBRARY VIDEO RENTALS	2,437	2,786	3,802	56%	1,979	3,000
655.000	COURT CRIMINAL FINES	380,363	361,731	409,774	8%	217,761	400,000
655.370	BOND FORFEITURES	65,775	12,000	7,800	-88%	750	5,000
656.730	LIBRARY FINES/PENALTIES	6,395	9,259	7,870	23%	5,448	7,500
664.230	INTEREST EARNINGS	3,059	2,295	4,166	36%	3,882	4,000
664.230	INT EARNINGS - REHAB	263	260	152	-42%	38	150
665.000	SPEC. ASSESS. INTEREST	4,641	-	-	-100%	-	-
666.000	RENTAL REVENUE	-	-	-	100%	-	3,500
666.285	RENTS - REHAB PROPERTY	-	13,931	18,900	100%	12,600	17,650
671.000	MISCELLANEOUS	55,236	139,264	510	-99%	618	500
672.000	SPEC. ASSESS. REVENUE	86,756	-	-	-100%	-	-
673.000	SALE OF ASSETS	1,400	3,303	1,998	43%	3,964	5,000
673.000	SALE OF ASSETS - REHAB	79,335	75,807	80,891	2%	-	35,000
673.001	SALE OF CITY CLOTHING	-	-	974	100%	1,313	2,000
676.000	REIMBURSEMENTS	122,733	81,382	9,821	-92%	54	-
676.001	COBRA REIMBURSEMENTS	7,465	8,829	-	-100%	-	-
676.002	STREET LIGHT REIMBURS.	-	-	2,956	100%	2,217	2,956
676.003	INSURANCE REIMBURSE	-	49,484	7,673	100%	-	-
679.260	INS. PREMIUM REFUND	55,330	19,804	19,733	-64%	14,357	14,357
699.301	TRANSFER IN - D/S FUND	-	164,825	-	100%	-	-
TOTAL REVENUES		\$ 6,918,767	\$ 5,637,226	\$ 4,644,970	-33%	\$ 3,343,480	\$ 4,574,692

REVENUES
GENERAL FUND (FUND 101)
BUDGET DETAIL

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
402.000	CURRENT REAL TAXES	\$ 1,790,863	\$ 1,824,469	\$ 33,606	1.88%	\$ 1,833,488	\$ 1,888,272
410.000	CURRENT PERS. TAXES	468,000	464,830	(3,170)	-0.68%	315,963	289,786
420.000	DELQ. PERSONAL TAXES	4,000	10,000	6,000	150.00%	10,000	5,000
437.000	IND. FACILITIES TAX (IFT)	22,465	38,792	16,327	72.68%	21,845	22,172
445.000	INTEREST/PENALTIES	10,000	24,000	14,000	140.00%	24,000	18,000
445.001	PENALTY-BLIGHT	1,000	1,000	-	0.00%	750	750
447.001	TAX ADMIN FEE - SUMMER	91,585	93,124	1,539	1.68%	93,590	97,138
447.002	TAX ADMIN FEE - WINTER	20,454	20,798	344	1.68%	20,902	21,110
448.000	CONTRA - TAX REFUNDS	(15,000)	(15,000)	-	0.00%	(10,000)	(10,000)
451.370	BUSINESS LICENSES	80,000	85,000	5,000	6.25%	85,000	85,000
452.370	CITY CERT. INSPECTION	39,600	41,600	2,000	5.05%	42,000	42,000
502.230	RET. MEDICARE DRUG SUB.	20,000	20,000	-	0.00%	20,500	20,500
539.000	PILOT(MSHDA)	95,000	96,500	1,500	1.58%	97,400	97,400
540.445	MDOT STATE REVENUES	9,500	8,100	(1,400)	-14.74%	8,200	8,200
544.730	LIBRARY STATE AID/FINES	10,000	11,150	1,150	11.50%	11,500	11,500
574.001	CVTRS STATE SHARED REV	248,100	248,327	227	0.09%	249,000	250,000
574.002	CONST. STATE SHARED	636,350	660,801	24,451	3.84%	671,374	684,802
575.000	COMM. STABILIZATION	-	-	-	0.00%	150,370	185,625
581.000	COUNTY DRAIN MAINT.	10,169	-	(10,169)	-100.00%	-	-
600.101	CFS - PROF. SERVICES	139,179	142,684	3,505	2.52%	137,976	138,739
600.202	CFS - M/L STREETS	52,000	50,000	(2,000)	-3.85%	50,000	52,000
600.370	CODE ENFORCE - BLIGHT	15,000	15,200	200	1.33%	14,500	13,500
600.371	CONTRA - BLIGHT W/O'S	(2,570)	(2,000)	570	-22.18%	(1,900)	(1,850)
600.690	CFS - PARKS AND REC	32,650	1,025	(31,625)	-96.86%	1,000	1,000
601.601	CFS P&R - SUMMER CAMP	18,000	23,300	5,300	29.44%	23,600	24,000
601.602	CFS P&R - TRIPS	9,000	16,200	7,200	80.00%	16,400	16,400
601.603	CFS P&R - BUS REVENUE	4,304	4,400	96	2.23%	4,400	4,400
601.604	CFS P&R - OPEN SWIM	900	900	-	0.00%	900	900
601.604	CFS P&R - CLYBSA	2,200	2,250	50	2.27%	2,250	2,250
601.606	CFS P&R - CLASS REVENUE	5,000	5,075	75	1.50%	5,200	5,300
601.607	CFS P&R - BLDG RENTALS	15,000	14,750	(250)	-1.67%	15,000	15,000
607.370	PLANNING/ZONING FEES	3,000	1,525	(1,475)	-49.17%	1,525	1,525
608.370	PLAN REVIEW FEES	2,500	1,525	(975)	-39.00%	1,525	1,525
609.370	BUILDING PERMITS	68,000	18,200	(49,800)	-73.24%	18,500	17,000
610.370	ELECTRICAL PERMITS	12,500	14,000	1,500	12.00%	14,250	14,000
611.370	HEATING PERMITS	7,000	8,000	1,000	14.29%	8,000	8,000

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

FISCAL YEAR 2015 THROUGH 2017 BUDGET DETAIL - CONCLUDED

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
612.370	PLUMBING PERMITS	\$ 6,000	\$ 6,100	100	1.67%	\$ 6,100	\$ 6,000
615.260	FRANCHISE FEES	136,000	138,000	2,000	1.47%	137,500	135,000
620.230	TAX/ASSESS. RECORD FEES	1,500	1,250	(250)	-16.67%	1,250	1,250
628.730	LIBRARY VIDEO RENTALS	2,300	3,100	800	34.78%	3,250	3,400
655.000	COURT CRIMINAL FINES	400,000	400,000	-	0.00%	400,000	400,000
655.370	BOND FORFEITURES	5,000	5,100	100	2.00%	5,100	5,000
656.730	LIBRARY FINES/PENALTIES	7,500	7,600	100	1.33%	7,600	7,500
664.230	INTEREST EARNINGS	4,000	5,000	1,000	25.00%	5,500	6,500
664.230	INT EARNINGS - REHAB	200	160	(40)	-20.00%	170	190
666.000	RENTAL REVENUE	-	6,000	6,000	100.00%	6,000	6,000
666.285	RENTS - REHAB PROP.	18,900	11,400	(7,500)	-39.68%	11,400	11,400
671.000	MISCELLANEOUS	750	500	(250)	-33.33%	500	500
673.000	SALE OF ASSETS	5,550	-	(5,550)	-100.00%	-	-
673.001	SALE OF CITY CLOTHING	1,500	-	(1,500)	-100.00%	-	-
676.000	REIMBURSEMENTS	200	-	(200)	-100.00%	-	-
676.002	STREET LIGHT REIMBURS.	2,957	2,956	(1)	-0.03%	2,956	2,956
679.260	INS. PREMIUM REFUND	14,357	-	(14,357)	-100.00%	-	-
TOTAL REVENUES		\$ 4,532,463	\$ 4,537,691	\$ 5,228	0.12%	\$ 4,546,334	\$ 4,616,640

REVENUES GENERAL FUND (FUND 101) BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
402.000	CURRENT REAL TAXES	Real property tax collections for the City's General Operating Millage (14.6630 mills). Represents 79.43% of General Operating Millage collections.	\$ 1,824,469
410.000	CURRENT PERS. TAXES	Personal property tax collections for the City's General Operating Millage (14.6630 mills). Represents 20.57% of General Operating Millage collections.	464,830
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.	10,000
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.	38,792
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.	24,000
445.001	PENALTY - DELQ. BLIGHT	10% penalty on blight invoices transferred to tax bills	1,000
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.	93,124
447.002	TAX ADMIN FEE - WINTER	See above.	20,798
448.000	CONTRA - TAX REFUNDS	Refunds as a result of local board of review changes and/or Michigan Tax Tribunal changes to prior year taxable values.	(15,000)
451.370	BUSINESS LICENSES	Annual business license registration	85,000
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.	41,600
502.230	RET. MEDICARE DRUG SUB.	Federal grant program which subsidizes the City's cost of providing prescription drug coverage to Medicare eligible retirees.	20,000
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.	96,500
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.	8,100
544.730	LIBRARY STATE AID/FINES	Library State Aid and Penal Fines	11,150
574.001	CVTRS STATE SHARED REV	Michigan's City, Village, and Township Revenue Sharing Program, which replaced the Economic Vitality Incentive Program. Funds are received in exchange for completing the city's "citizens' dashboard" each year.	248,327
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.	660,801
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.	142,684
600.202	CFS - M/L STREETS	Equipment rental of DPW and other department equipment for use in Major and Local Street activities.	50,000
600.370	CODE ENFORCE - BLIGHT	Blight enforcement charges and fines	15,200
600.371	CONTRA - BLIGHT W/O'S	Write-offs of tax-liened blight charges as a result of county tax foreclosure.	(2,000)
600.690	CFS - PARKS AND REC	Miscellaneous charges for services generated by the Parks and Recreation department not otherwise classified in the categories below.	1,025
601.601	CFS P&R - SUMMER CAMP	Fees from the Parks and Recreation's annual Summer Day Camp Program	23,300
601.602	CFS P&R - TRIPS	Parks and Recreation's charges for various trips it sponsors	16,200

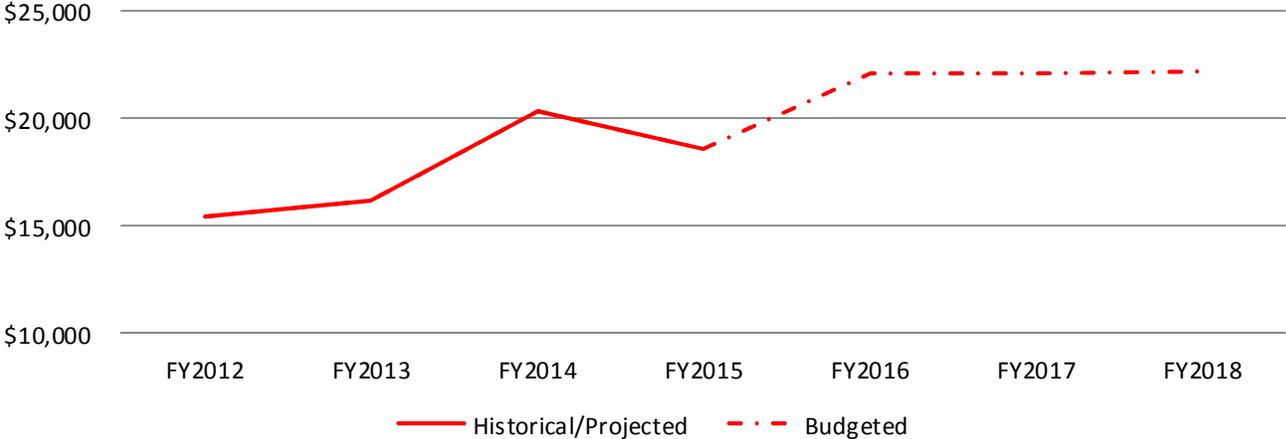
REVENUES GENERAL FUND (FUND 101) BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED

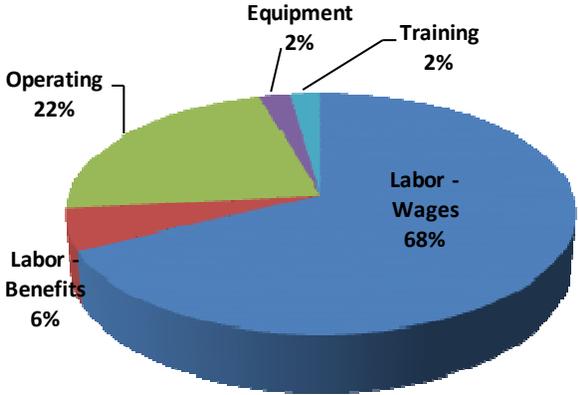
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
601.603	CFS P&R - BUS REVENUE	SMART bus reimbursement of transportation costs incurred by Parks and Recreation.	4,400
601.604	CFS P&R - OPEN SWIM	Revenues collected from residents at community open swim events	900
601.605	CFS P&R - CLYBSA	Revenues collected from the Center Line Youth Baseball and Softball Association (CLYBSA) for the organization's use of the City's baseball fields.	2,250
601.606	CFS P&R - DANCE CLASSES	Revenues collected from participants in the Department's Zumba and regular dance classes.	5,075
601.607	CFS P&R - BLDG RENTALS	Park pavilion and Parks and Rec building rentals	14,750
607.370	PLANNING/ZONING FEES	Fees derived from planning and zoning meetings.	1,525
608.370	PLAN REVIEW FEES	Fees charged by the City for in-house revenues of building plans.	1,525
609.370	BUILDING PERMITS	All building, fence, and sign permits. Significantly higher in fiscal year 2015 because of significant building activity along Van Dyke either formally planned or otherwise known/estimated.	18,200
610.370	ELECTRICAL PERMITS	Electrical permit fees. 75% of these fees are paid to the Electrical inspector.	14,000
611.370	HEATING PERMITS	All heating and air conditioning (HVAC) permit issuances.	8,000
612.370	PLUMBING PERMITS	All plumbing permit issuances.	6,100
615.260	FRANCHISE FEES	Fees paid to the City by all cable providers in the City (three currently) based on percentage of resident usage.	138,000
620.230	TAX/ASSESS. RECORD FEES	Fees charged to mortgage and title companies for tax and assessing roll exports.	1,250
628.730	LIBRARY VIDEO RENTALS	Fees charged by the library for rentals of DVD's	3,100
655.000	COURT CRIMINAL FINES	Fines and penalties collected for the City by the 37th District Court	400,000
655.370	BOND FORFEITURES	Building and other performance bonds which have expired and will not be refunded back to the contractor.	5,100
656.730	LIBRARY FINES/PENALTIES	Locally generated library fines; charged per the schedule of City Fees and Charges for Services.	7,600
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.	5,160
666.000	RENTAL REVENUE	Rents charged to Universal Ambulance in exchange for their use of the city's fire bay	6,000
666.285	RENTS - REHAB PROP.	Rents charged to residents renting rehabilitation properties. The City currently has one rental agreements in place, which generates \$950 per month.	11,400
671.000	MISCELLANEOUS		500
676.002	STREET LIGHT REIMBURS.	Reimbursements that certain businesses pay the City for their portion of street lighting expenditures.	2,956
TOTAL REVENUES			\$ 4,537,691

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

Department Expenses, Historical and Budgeted - FY2012 - FY2018



Expenses by Type, 2016 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2016 BUDGET

101-101-703.000	Salaries	\$	15,000
101-101-853.000	Telephones		4,350
101-101-715.000	Social Security		1,150

BUDGET AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$	22,138
2017 Budget		22,140
2018 Budget		22,171

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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
703.000	SALARIES	\$ 13,188	\$ 13,407	\$ 12,765	-3%	\$ 6,613	\$ 12,500
715.000	SOCIAL SECURITY	1,009	1,026	977	-3%	506	960
722.000	DB PENSION PAYMENTS	1,066	937	689	-35%	-	-
724.000	WORKER'S COMP	17	20	28	65%	47	47
728.000	OFFICE SUPPLIES	46	97	210	357%	5	250
853.000	TELEPHONES	-	-	1,139	100%	2,394	4,310
862.000	MEMBERSHIPS	-	-	85	100%	-	85
863.000	TRAINING	105	711	220	110%	-	-
970.000	CAPITAL OUTLAY	-	-	4,221	100%	134	400
TOTAL, DEPT. 101		\$ 15,431	\$ 16,198	\$ 20,334	32%	\$ 9,699	\$ 18,552

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
703.000	SALARIES	\$ 16,000	\$ 15,000	\$ (1,000)	-6%	\$ 15,000	\$ 15,000
715.000	SOCIAL SECURITY	1,225	1,150	(75)	-6%	1,150	1,150
724.000	WORKER'S COMP	46	53	7	15%	55	56
728.000	OFFICE SUPPLIES	500	500	-	0%	500	500
853.000	TELEPHONES	4,310	4,350	40	1%	4,350	4,375
862.000	MEMBERSHIPS	85	85	-	0%	85	90
863.000	TRAINING	500	500	-	0%	500	500
970.000	CAPITAL OUTLAY	500	500	-	0%	500	500
TOTAL, DEPT. 101		\$ 23,166	\$ 22,138	\$ (1,028)	-4%	\$ 22,140	\$ 22,171

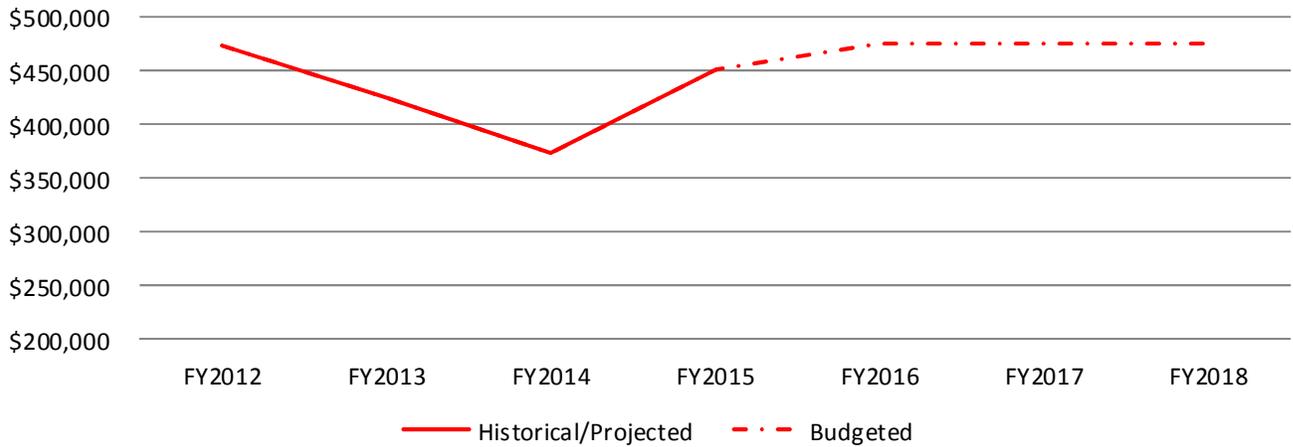
LEGISLATIVE (CITY COUNCIL) GENERAL FUND – DEPT. 101 BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

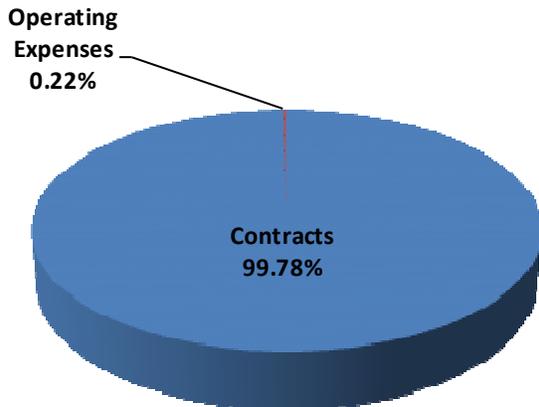
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
703.000	SALARIES	Salaries for Mayor and Council	
		# Meetings	Subtotal
		Mayor (1 position @ \$120 per meeting)	26 \$ 3,120
		Council (4 positions @ \$105 per meeting)	26 10,920
		Contingency for special meetings	960
			15,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded	1,150
724.000	WORKER'S COMP	Based on percentage of payroll, rounded	53
728.000	OFFICE SUPPLIES	General supplies such as paper and supplies for council iPads	500
853.000	TELEPHONES	Charges incurred for Council iPad data plan	4,350
862.000	MEMBERSHIPS	Membership for the mayor in the Michigan Association of Mayors	85
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	500
TOTAL, DEPT. 101			\$ 22,138

37TH DISTRICT COURT GENERAL FUND – DEPT. 130 DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY2012 - FY2018



Expenses by Type, 2016 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2016 BUDGET

101-130-950.000	Shared Costs	\$ 475,000
101-130-853.000	Telephones	850
101-130-728.000	Office Supplies	200

BUDGET AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$ 476,050
2017 Budget	476,050
2018 Budget	476,050

The City of Center Line shares the 37th 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.

37TH 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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
719.000	ACTIVE EE HEALTH INS.	\$ 247	\$ -	\$ -	-100%	\$ -	\$ -
728.000	OFFICE SUPPLIES	204	326	62	-70%	-	200
826.000	LEGAL FEES	1,412	-	-	-100%	-	-
853.000	TELEPHONES	3,326	2,931	814	-76%	508	840
933.000	EQUIPMENT MAINTENANCE	5	-	-	-100%	-	-
950.000	SHARED COSTS	469,064	421,720	372,985	-20%	-	450,000
TOTAL, DEPT. 130		\$ 474,258	\$ 424,977	\$ 373,861	-21%	\$ 508	\$ 451,040

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
728.000	OFFICE SUPPLIES	\$ 200	\$ 200	\$ -	0.00%	\$ 200	\$ 200
853.000	TELEPHONES	840	850	10	1.19%	850	850
950.000	SHARED COSTS	500,000	475,000	(25,000)	-5.00%	475,000	475,000
TOTAL, DEPT. 130		\$ 501,040	\$ 476,050	\$ (24,990)	-4.99%	\$ 476,050	\$ 476,050

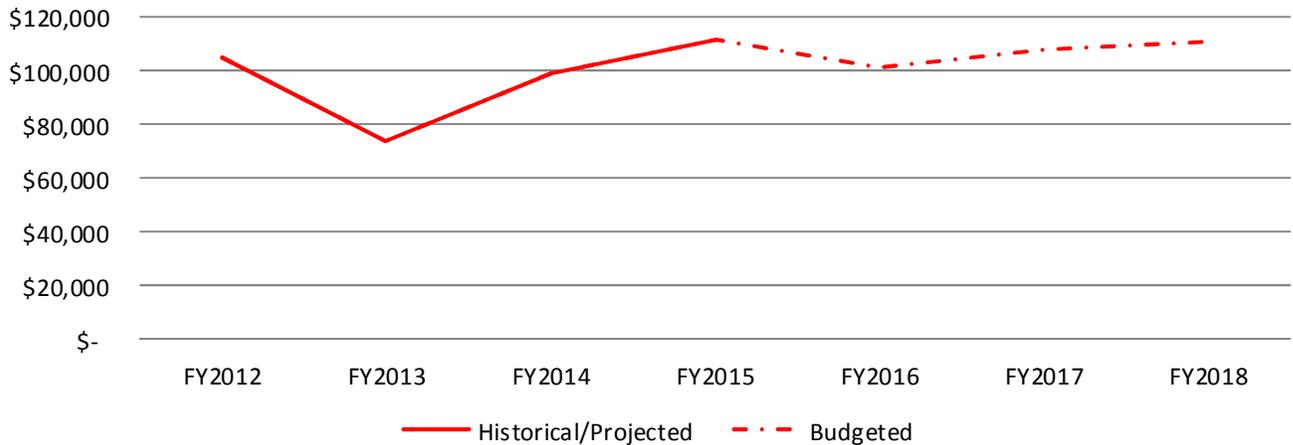
37TH DISTRICT COURT
 GENERAL FUND – DEPT. 130
 BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

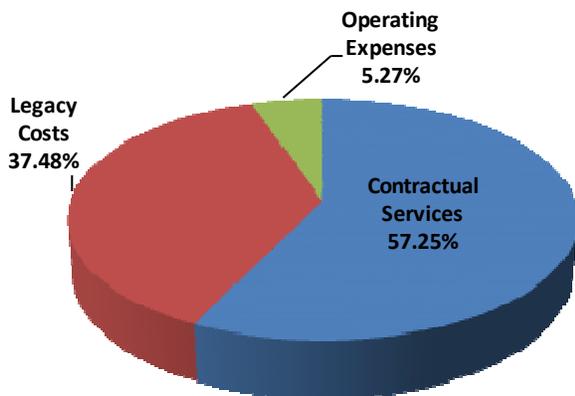
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
728.000	OFFICE SUPPLIES	City postage used by Court Personnel	\$ 200
853.000	TELEPHONES	Allocation of City-wide phone system expenses to Court (based on # of lines)	850
950.000	SHARED COSTS	Contract agreement with Court and City of Warren; based on court-wide % of revenues allocated to Center Line.	475,000
TOTAL, DEPT. 130			\$ 476,050

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

Department Expenses, Historical and Budgeted - FY2012 - FY2018



Expenses by Type, 2016 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2016 BUDGET

101-202-710.000	Contractual Serv.	\$	58,000
101-202-719.001	Retiree Health Care		23,476
101-202-722.000	DB Pension Pymts		14,432

BUDGET AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$	101,313
2017 Budget		108,065
2018 Budget		110,678

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.

**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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
703.000	FEES - COMMISSIONS	\$ 739	\$ 880	\$ 1,122	52%	\$ 300	\$ 1,200
706.000	SALARIES	37,355	32,712	-	-100%	-	-
710.000	CONT. SERVICES - ASSESSING	-	4,583	55,125	100%	37,667	56,625
710.001	CONT. SERVICES - APEX	-	3,750	15,000	100%	11,250	11,250
715.000	SOCIAL SECURITY	2,872	2,587	83	-97%	23	92
719.000	ACTIVE EE HEALTH INS.	14,961	16,657	-	-100%	-	-
719.001	RETIREE HEALTH INSURANCE	-	-	17,940	100%	14,664	20,528
719.500	ACTIVE EE PRESCR. INS.	2,901	1,530	-	-100%	-	-
719.501	RETIREE PRESCR. INS.	-	-	6,064	100%	3,989	4,184
720.000	ACTIVE EE LIFE/LTD INS.	62	67	-	-100%	-	-
720.001	RETIREE LIFE/LTD INS.	-	-	67	100%	45	68
722.000	DB PENSION PAYMENTS	-	-	763	100%	7,839	13,438
724.000	WORKER'S COMPENSATION	93	240	-	-100%	26	30
728.000	OFFICE SUPPLIES	1,261	2,070	2,100	67%	434	500
729.000	LEGAL PUBLICATIONS	-	187	273	100%	91	300
808.000	PROFESSIONAL SERVICES	6,739	7,713	-	-100%	1,609	2,250
853.000	TELEPHONES	-	51	136	100%	85	145
861.000	MILEAGE	424	83	-	-100%	-	-
862.000	MEMBERSHIPS	292	465	-	-100%	-	-
863.000	TRAINING	-	-	-	0%	160	160
864.000	CONFERENCES/WORKSHOPS	114	110	-	-100%	-	-
933.000	EQUIPMENT MAINTENANCE	-	-	235	100%	-	240
961.000	MTT/BOR (TAX) REFUNDS	36,743	-	-	-100%	-	-
962.000	MISCELLANEOUS	73	51	-	-100%	-	-
970.000	CAPITAL OUTLAY	-	-	-	0%	-	300
TOTAL, DEPT. 202		\$ 104,629	\$ 73,736	\$ 98,908	-5%	\$ 78,182	\$ 111,310

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

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
703.000	FEES - COMMISSIONS	\$ 1,170	\$ 1,200	\$ 30	2.56%	\$ 1,200	\$ 1,200
710.000	CONTRACTUAL SERVICES	56,625	58,000	1,375	2.43%	61,500	62,000
710.001	CONT. SERVICES - APEX	11,250	-	(11,250)	-100.00%	-	-
715.000	SOCIAL SECURITY	90	92	2	2.22%	92	92
719.001	RETIREE HEALTH INS.	20,252	23,476	3,224	15.92%	25,372	27,272
719.501	RETIREE PRESC. INS.	4,200	-	(4,200)	-100.00%	-	-
720.001	RETIREE LIFE/LTD INS.	68	69	1	1.47%	70	71
722.000	DB PENSION PAYMENTS	13,440	14,432	992	7.38%	15,154	15,912
724.000	WORKER'S COMP.	26	34	8	30.77%	37	36
728.000	OFFICE SUPPLIES	500	500	-	0.00%	500	500
729.000	LEGAL PUBLICATIONS	200	300	100	50.00%	300	325
808.000	PROFESSIONAL SERVICES	2,250	2,300	50	2.22%	2,325	2,350
853.000	TELEPHONES	155	150	(5)	-3.23%	155	155
863.000	TRAINING	160	165	5	3.13%	165	165
933.000	EQUIPMENT MAINT.	240	245	5	2.08%	245	250
970.000	CAPITAL OUTLAY	550	350	(200)	-36.36%	950	350
TOTAL, DEPT. 202		\$ 111,176	\$ 101,313	\$ (9,863)	-8.87%	\$ 108,065	\$ 110,678

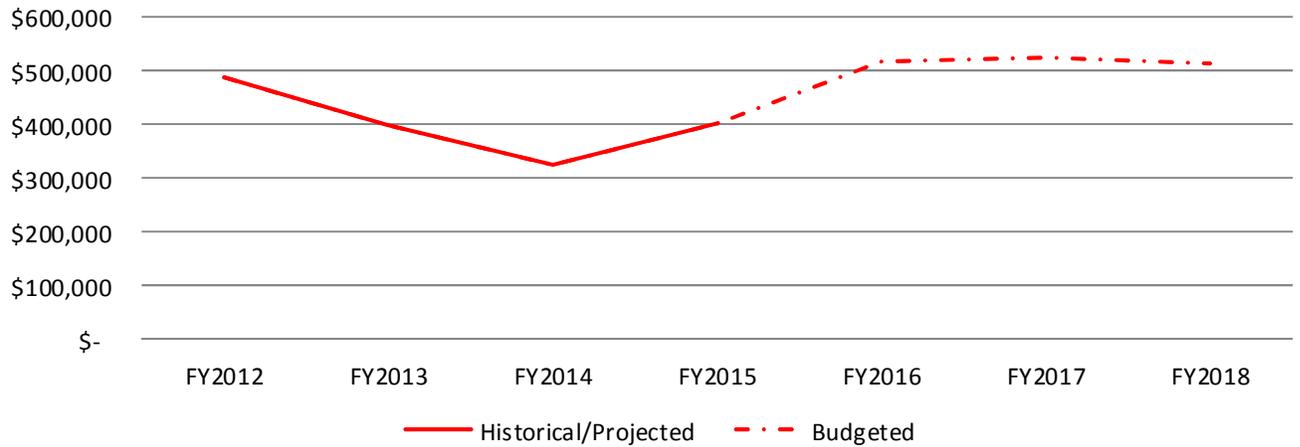
**ASSESSOR'S OFFICE
GENERAL FUND – DEPT. 202
BUDGET DETAIL**

ACCOUNT LEVEL – ADDITIONAL INFORMATION

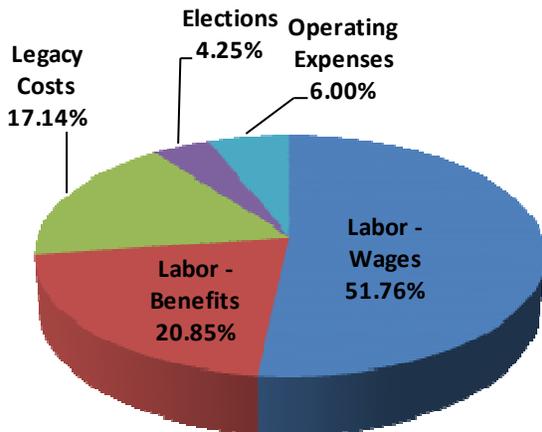
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
703.000	FEEES - COMMISSIONS	Board of Review	\$ 1,200
		3 Members x 2 days @ \$110/day	\$ 660
		3 Members x 1 hour x 4 days @ \$20/hr	240
		Contingency for extra meetings/hours	300
		<u>1,200</u>	
710.000	CONTRACTUAL SERV.	Contractual payments to the City's third party assessing company	58,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded	92
719.001	RETIREE HEALTH INS.	Actively covered:	23,476
		1 Retiree	
720.001	RETIREE LIFE/LTD INS.	Actively covered:	69
		1 Retiree	
722.000	DB PENSION PAYMENTS	Defined Benefit Plan - flat employer contribution is charged to department based on number of retirees and actives from this department.	14,432
724.000	WORKERS COMP	Based on percentage of payroll, rounded	34
728.000	OFFICE SUPPLIES	General supplies such as toner and printer paper	500
729.000	LEGAL PUBLICATIONS	Legal notices published in local papers as required by state law	300
808.000	PROF. SERVICES	Required preparation and mailings of notices which have been outsourced to external companies.	2,300
		Assessment Change Notices \$ 1,600	
		Personal Property Notices 350	
		Printing of Land Maps 350	
		<u>2,300</u>	
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	150
863.000	TRAINING	Annual training for the Board of Review	165
933.000	EQUIP. MAINTENANCE	Annual maintenance for the department's Apex software	245
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with a useful life of greater than one year	350
TOTAL, DEPT. 202			\$ 101,313

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

Department Expenses, Historical and Budgeted - FY2012 - FY2018



Expenses by Type, 2016 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2016 BUDGET

101-215-706.000	Salaries	\$ 214,565
101-215-722.000	DB Pension Pymts	65,551
101-215-719.000	Active EE Health Ins.	53,238

BUDGET AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$ 517,349
2017 Budget	523,929
2018 Budget	513,412

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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
706.000	SALARIES	\$ 174,149	\$ 187,022	\$ 165,994	-5%	\$ 104,237	\$ 166,221
707.000	PART TIME	-	5,657	14,772	100%	11,608	21,000
715.000	SOCIAL SECURITY	13,997	15,122	14,377	3%	9,349	14,322
716.000	OPTICAL	298	417	354	19%	318	465
718.000	DENTAL	4,085	4,226	3,344	-18%	2,994	5,458
719.000	ACTIVE EE HEALTH INS.	32,464	29,618	15,752	-51%	13,510	24,250
719.001	RETIREE HEALTH INSURANCE	-	-	18,194	100%	9,685	15,792
719.500	ACTIVE EE PRESCR. INS.	62,520	46,638	4,424	-93%	7,011	7,334
719.501	RETIREE PRESCR. INS.	-	-	24,647	100%	15,987	18,828
720.000	ACTIVE EE LIFE/LTD INS.	959	1,330	1,666	74%	1,731	2,596
720.001	RETIREE LIFE/LTD INS.	-	-	241	100%	157	236
722.000	DB PENSION PAYMENTS	15,509	20,959	20,132	30%	35,572	60,977
722.500	DC PENSION PAYMENTS	-	-	3,000	100%	3,269	5,000
724.000	WORKER'S COMPENSATION	444	246	337	-24%	644	624
728.000	OFFICE SUPPLIES	6,317	5,789	4,096	-35%	2,430	5,000
729.000	LEGAL PUBLICATIONS	1,943	2,840	1,414	-27%	948	1,500
808.000	PROFESSIONAL SERVICES	7,650	4,928	4,343	-43%	2,555	8,000
826.000	LEGAL FEES	114,947	-	-	-100%	-	-
853.000	TELEPHONES	11,090	12,007	552	-95%	169	300
861.000	MILEAGE	372	670	912	145%	485	700
862.000	MEMBERSHIPS	685	1,290	1,818	165%	150	1,800
863.000	TRAINING	418	868	1,198	187%	1,449	2,500
865.000	PERSONNEL EXAMINATIONS	5,920	8,377	6,036	2%	2,243	5,100
880.000	COMMUNITY PROMOTION	607	266	1,883	210%	3,131	6,313
885.000	COMMUNITY REVITAL.	7,661	-	-	-100%	-	-
890.000	ELECTIONS	20,023	19,798	8,509	-58%	11,408	16,237
895.000	PLANNING AND ZONING	2,624	19,830	6,060	131%	5,754	10,000
933.000	EQUIPMENT MAINTENANCE	1,852	-	-	-100%	-	-
962.000	MISCELLANEOUS	1,316	221	48	-96%	10	100
970.000	CAPITAL OUTLAY	-	10,909	1,893	100%	146	1,000
TOTAL, DEPT. 215		\$ 487,850	\$ 399,028	\$ 325,996	-33%	\$ 246,950	\$ 401,653

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

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017	FY2018
						FORECAST	FORECAST
706.000	SALARIES	\$ 166,221	\$ 214,565	\$ 48,344	29.08%	\$ 216,904	\$ 219,666
707.000	PART TIME	19,871	53,202	33,331	167.74%	49,373	29,815
715.000	SOCIAL SECURITY	14,236	20,485	6,249	43.90%	20,371	19,090
716.000	OPTICAL	465	600	135	29.03%	600	600
718.000	DENTAL	5,458	6,924	1,466	26.86%	6,972	7,008
719.000	ACTIVE EE HEALTH INS.	20,799	53,238	32,439	155.96%	56,871	59,890
719.001	RETIREE HC INS.	15,744	16,224	480	3.05%	16,728	17,256
719.500	ACTIVE EE PRESCR. INS.	8,500	-	(8,500)	-100.00%	-	-
719.501	RETIREE PRESCR. INS.	21,240	19,764	(1,476)	-6.95%	20,268	20,772
720.000	ACTIVE EE LIFE/LTD INS.	2,596	3,517	921	35.48%	3,536	3,555
720.001	RETIREE LIFE/LTD INS.	236	238	2	0.85%	240	240
722.000	DB PENSION PAYMENTS	60,977	65,551	4,574	7.50%	68,829	72,271
722.500	DC PENSION PAYMENTS	5,000	9,000	4,000	80.00%	9,000	9,000
724.000	WORKER'S COMP.	639	991	352	55.09%	1,012	1,024
728.000	OFFICE SUPPLIES	4,351	5,025	674	15.49%	5,100	5,100
729.000	LEGAL PUBLICATIONS	2,000	2,025	25	1.25%	2,100	2,100
808.000	PROFESSIONAL SERVICES	12,000	3,000	(9,000)	-75.00%	3,000	3,000
853.000	TELEPHONES	900	300	(600)	-66.67%	325	325
861.000	MILEAGE	700	700	-	0.00%	700	700
862.000	MEMBERSHIPS	1,800	1,600	(200)	-11.11%	1,600	1,600
863.000	TRAINING	3,500	2,000	(1,500)	-42.86%	2,000	2,000
865.000	PERSONNEL EXAMS	7,900	7,900	-	0.00%	7,900	7,900
880.000	COMMUNITY PROMOTION	6,962	2,000	(4,962)	-71.27%	2,000	2,000
890.000	ELECTIONS	16,237	22,000	5,763	35.49%	22,000	22,000
895.000	PLANNING AND ZONING	15,000	5,000	(10,000)	-66.67%	5,000	5,000
962.000	MISCELLANEOUS	418	500	82	19.62%	500	500
970.000	CAPITAL OUTLAY	1,000	1,000	-	0.00%	1,000	1,000
TOTAL, DEPT. 215		\$ 414,750	\$ 517,349	\$ 102,599	24.74%	\$ 523,929	\$ 513,412

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

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016																														
706.000	SALARIES	<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Position</u></th> <th style="text-align: left;"><u>FTE</u></th> <th style="text-align: left;"></th> <th style="text-align: left;"></th> </tr> </thead> <tbody> <tr> <td>City Manager</td> <td>1.00</td> <td>\$</td> <td>80,000</td> </tr> <tr> <td>HR Director</td> <td>0.80</td> <td></td> <td>48,000</td> </tr> <tr> <td>Exec. Secretary</td> <td>0.80</td> <td></td> <td>30,784</td> </tr> <tr> <td>Secretary V</td> <td>1.50</td> <td></td> <td>55,781</td> </tr> <tr> <td></td> <td style="border-top: 1px solid black;">4.10</td> <td></td> <td style="border-top: 1px solid black;">214,565</td> </tr> </tbody> </table>	<u>Position</u>	<u>FTE</u>			City Manager	1.00	\$	80,000	HR Director	0.80		48,000	Exec. Secretary	0.80		30,784	Secretary V	1.50		55,781		4.10		214,565	\$ 214,565						
<u>Position</u>	<u>FTE</u>																																
City Manager	1.00	\$	80,000																														
HR Director	0.80		48,000																														
Exec. Secretary	0.80		30,784																														
Secretary V	1.50		55,781																														
	4.10		214,565																														
707.000	PART TIME	<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Position</u></th> <th style="text-align: left;"><u>FTE</u></th> <th style="text-align: left;"><u>Hours</u></th> <th style="text-align: left;"></th> <th style="text-align: left;"></th> </tr> </thead> <tbody> <tr> <td>Part-Time Clerk</td> <td>0.50</td> <td>1,040</td> <td>\$</td> <td>16,789</td> </tr> <tr> <td>Part-Time Clerk</td> <td>0.38</td> <td>780</td> <td></td> <td>11,700</td> </tr> <tr> <td>Archivist</td> <td>0.70</td> <td>1,456</td> <td></td> <td>20,384</td> </tr> <tr> <td>Student Assistant</td> <td>0.25</td> <td>520</td> <td></td> <td>4,329</td> </tr> <tr> <td></td> <td style="border-top: 1px solid black;">1.83</td> <td style="border-top: 1px solid black;">3,796</td> <td></td> <td style="border-top: 1px solid black;">53,202</td> </tr> </tbody> </table>	<u>Position</u>	<u>FTE</u>	<u>Hours</u>			Part-Time Clerk	0.50	1,040	\$	16,789	Part-Time Clerk	0.38	780		11,700	Archivist	0.70	1,456		20,384	Student Assistant	0.25	520		4,329		1.83	3,796		53,202	53,202
<u>Position</u>	<u>FTE</u>	<u>Hours</u>																															
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715.000	SOCIAL SECURITY	7.65% of wages, rounded	20,485																														
716.000	OPTICAL	Actively covered: 4.1 Active Employees	600																														
718.000	DENTAL	Actively covered: 4.1 Active Employees	6,924																														
719.000	ACTIVE EE HEALTH INS.	Actively covered: 20% employee contribution in FY2015 4.1 Active Employee	53,238																														
719.001	RETIREE HEALTH INS.	Actively covered: 3 Retirees 2 Retirees w/ Insurance Opt-Out	16,224																														
719.501	RETIREE PRESC. INS.	Actively covered: 3 Retirees	19,764																														
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 4.1 Active Employees	3,517																														
720.001	RETIREE LIFE/LTD INS.	Actively covered: 4 Retirees	238																														
722.000	DB PENSION PAYMENTS	Defined Benefit Plan - flat employer contribution is charged to department based on number of retirees and actives from this department.	65,551																														
722.500	DC PENSION PAYMENTS	Defined Contribution Plan - \$5,000 per year for certain appointed officials	9,000																														
		<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Position</u></th> <th style="text-align: left;"><u>FTE</u></th> <th style="text-align: left;"></th> <th style="text-align: left;"></th> </tr> </thead> <tbody> <tr> <td>City Manager</td> <td>1.00</td> <td>\$</td> <td>5,000</td> </tr> <tr> <td>HR Director</td> <td>0.80</td> <td></td> <td>4,000</td> </tr> <tr> <td></td> <td style="border-top: 1px solid black;">1.80</td> <td></td> <td style="border-top: 1px solid black;">9,000</td> </tr> </tbody> </table>	<u>Position</u>	<u>FTE</u>			City Manager	1.00	\$	5,000	HR Director	0.80		4,000		1.80		9,000															
<u>Position</u>	<u>FTE</u>																																
City Manager	1.00	\$	5,000																														
HR Director	0.80		4,000																														
	1.80		9,000																														
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	991																														
728.000	OFFICE SUPPLIES	General office supplies, such as paper and printer toner	5,025																														
729.000	LEGAL PUBLICATIONS	Various public notices filed with local papers in accordance with State law	2,025																														
808.000	PROF. SERVICES	Businesses providing City services on behalf of the City Services provided via this account include language interpretation services, and CVTRS state grant reporting and compliance.	3,000																														
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	300																														
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	700																														

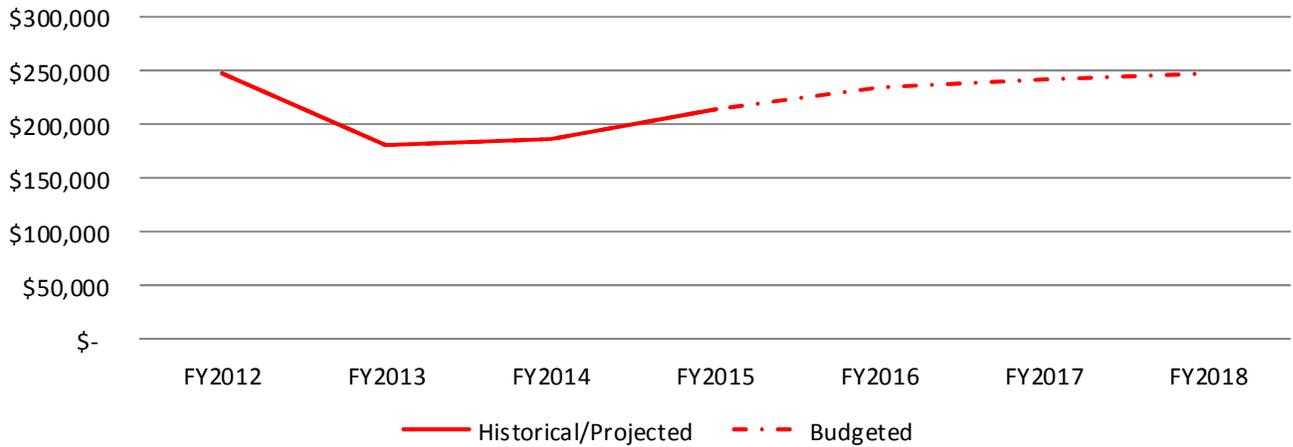
CITY MANAGER / CLERK'S OFFICE
GENERAL FUND – DEPT. 215
BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED

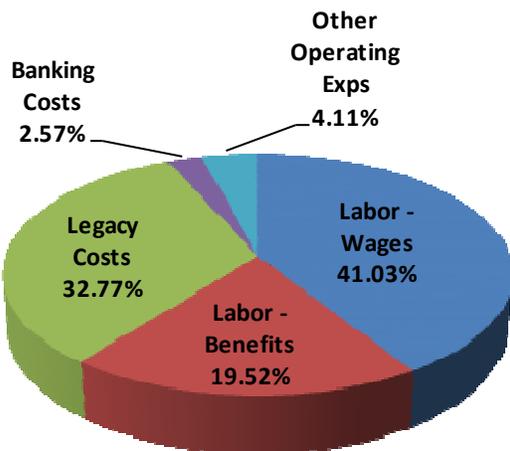
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
862.000	MEMBERSHIPS	ICMA	\$ 700
		Michigan Association of Municipal Clerks	100
		Other various dues and subscriptions	800
		<u>1,600</u>	\$ 1,600
863.000	TRAINING	Various conferences and training seminars. Includes lodging and food for overnight Clerk's training.	2,000
865.000	PERSONNEL EXAMS	Pre-employment, promotion, and physical exams for all City departments	7,900
880.000	COMMUNITY PROMO.	Various community promotion activities and public relations	2,000
890.000	ELECTIONS	Four elections (August, November, February, and May) each fiscal year. Higher anticipated expenses in FY2017 because of Presidential elections (2016 August primaries and November election). This line also includes payroll expenses for election workers, which are budgeted at per election cost and are as follows:	22,000
		<u>Position</u> <u># Workers</u> <u>Cost/Worker</u>	
		Chairperson 5.00 210 \$ 1,050	
		Co-Chairperson 5.00 185 925	
		Inspector 15.00 150 2,250	
		Training, all workers 15 <u>375</u>	
		Cost per election: 4,600	
		Total cost, four elections: \$ 18,400	
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
TOTAL, DEPT. 215			\$ 517,349

FINANCE AND TREASURY DEPARTMENT GENERAL FUND – DEPT. 230 DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY2012 - FY2018



Expenses by Type, 2016 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2016 BUDGET

101-230-706.000	Salaries	\$	95,883
101-230-722.000	DB Pension Pymts		46,445
101-230-719.501	Retiree Rx Costs		19,764

BUDGET AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$	233,678
2017 Budget		241,644
2018 Budget		248,152

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.

**FINANCE AND TREASURY DEPARTMENT
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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
706.000	SALARIES	\$ 106,783	\$ 81,657	\$ 82,487	-23%	\$ 51,967	\$ 82,386
707.000	PART TIME	-	-	1,298	100%	-	-
715.000	SOCIAL SECURITY	8,467	6,247	6,422	-24%	4,006	6,303
716.000	OPTICAL	92	116	121	32%	84	120
718.000	DENTAL	1,440	1,468	1,139	-21%	804	1,244
719.000	ACTIVE EE HEALTH INS.	36,416	32,087	3,299	-91%	4,974	11,098
719.001	RETIREE HEALTH INSURANCE	-	-	17,970	100%	15,008	19,264
719.500	ACTIVE EE PRESCR. INS.	18,558	20,146	940	-95%	3,229	3,387
719.501	RETIREE PRESCR. INS.	-	-	24,406	100%	15,987	23,012
720.000	ACTIVE EE LIFE/LTD INS.	688	1,215	1,170	70%	827	1,242
720.001	RETIREE LIFE/LTD INS.	-	-	168	100%	112	168
722.000	DB PENSION PAYMENTS	15,939	25,311	30,904	94%	25,202	43,205
722.500	DC PENSION PAYMENTS	-	-	-	0%	3,269	5,000
724.000	WORKER'S COMPENSATION	177	99	155	-12%	291	284
728.000	OFFICE SUPPLIES	6,282	5,472	6,081	-3%	2,874	5,500
731.000	BANK SERVICE CHARGES	150	3,905	7,060	4607%	2,572	6,000
807.000	AUDIT FEES	38,200	-	-	-100%	-	-
853.000	TELEPHONES	-	51	136	100%	85	160
861.000	MILEAGE	113	481	721	538%	392	756
862.000	MEMBERSHIPS	95	280	355	274%	270	565
863.000	TRAINING	4,063	2,203	1,145	-72%	550	2,700
933.000	EQUIPMENT MAINTENANCE	-	-	-	100%	-	-
962.000	MISCELLANEOUS	10,965	1,102	211	-98%	378	440
970.000	CAPITAL OUTLAY	-	-	949	100%	-	1,000
TOTAL, DEPT. 230		\$ 248,428	\$ 181,840	\$ 187,137	-25%	\$ 132,881	\$ 213,834

**FINANCE AND TREASURY DEPARTMENT
GENERAL FUND – DEPT. 230
BUDGET DETAIL**

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017	FY2018
						FORECAST	FORECAST
706.000	SALARIES	\$ 82,386	\$ 95,883	\$ 13,497	16.38%	\$ 97,406	\$ 98,961
715.000	SOCIAL SECURITY	6,303	7,336	1,033	16.39%	7,452	7,570
716.000	OPTICAL	122	168	46	37.70%	168	168
718.000	DENTAL	1,244	1,608	364	29.26%	1,608	1,608
719.000	ACTIVE EE HEALTH INS.	7,226	19,357	12,131	167.88%	20,569	21,515
719.001	RETIREE HC INS.	20,716	19,496	(1,220)	-5.89%	20,748	22,024
719.500	ACTIVE EE PRESCR. INS.	3,920	-	(3,920)	-100.00%	-	-
719.501	RETIREE PRESC. INS.	26,228	19,764	(6,464)	-24.65%	20,268	20,772
720.000	ACTIVE EE LIFE/LTD INS.	1,242	1,470	228	18.36%	1,478	1,486
720.001	RETIREE LIFE/LTD INS.	168	170	2	1.19%	171	171
722.000	DB PENSION PAYMENTS	43,201	46,445	3,244	7.51%	48,767	51,205
722.500	DC PENSION PAYMENTS	5,000	6,000	1,000	20.00%	6,000	6,000
724.000	WORKER'S COMP.	284	381	97	34.15%	399	402
728.000	OFFICE SUPPLIES	5,500	5,600	100	1.82%	5,700	5,800
731.000	BANK SERVICE CHARGES	6,838	6,000	(838)	-12.26%	6,200	6,200
853.000	TELEPHONES	150	160	10	6.67%	160	170
861.000	MILEAGE	1,156	800	(356)	-30.80%	800	800
862.000	MEMBERSHIPS	565	540	(25)	-4.42%	550	600
863.000	TRAINING	2,700	1,100	(1,600)	-59.26%	1,900	2,000
962.000	MISCELLANEOUS	440	400	(40)	-9.09%	400	400
970.000	CAPITAL OUTLAY	1,000	1,000	-	0.00%	900	300
TOTAL, DEPT. 230		\$ 216,389	\$ 233,678	\$ 17,289	7.99%	\$ 241,644	\$ 248,152

FINANCE AND TREASURY DEPARTMENT

GENERAL FUND – DEPT. 230

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016																				
706.000	SALARIES	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Position</u></th> <th style="text-align: left;"><u>FTE</u></th> <th style="text-align: left;"></th> <th style="text-align: left;"></th> </tr> </thead> <tbody> <tr> <td>Finance Director / Treasurer</td> <td style="text-align: center;">1.00</td> <td style="text-align: right;">\$ 76,187</td> <td></td> </tr> <tr> <td>HR Director</td> <td style="text-align: center;">0.20</td> <td style="text-align: right;">12,000</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;"><u>1.40</u></td> <td style="text-align: right;"><u>95,883</u></td> <td></td> </tr> </tbody> </table>	<u>Position</u>	<u>FTE</u>			Finance Director / Treasurer	1.00	\$ 76,187		HR Director	0.20	12,000		Executive Secretary	0.20	7,696			<u>1.40</u>	<u>95,883</u>		\$ 95,883
<u>Position</u>	<u>FTE</u>																						
Finance Director / Treasurer	1.00	\$ 76,187																					
HR Director	0.20	12,000																					
Executive Secretary	0.20	7,696																					
	<u>1.40</u>	<u>95,883</u>																					
715.000	SOCIAL SECURITY	7.65% of wages, rounded	7,336																				
716.000	OPTICAL	Actively covered: 1.4 Active Employees	168																				
718.000	DENTAL	Actively covered: 1.4 Active Employees	1,608																				
719.000	ACTIVE EE HEALTH INS.	Actively covered: 1.4 Active Employees	19,357																				
		20% employee contribution in FY2015																					
719.001	RETIREE HEALTH INS.	Actively covered: 4 Retirees	19,496																				
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active Medical above	-																				
		20% employee contribution in FY2015																					
719.501	RETIREE PRESC. INS.	Actively covered: 4 Retirees	19,764																				
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 1.4 Active Employees	1,470																				
720.001	RETIREE LIFE/LTD INS.	Actively covered: 3 Retirees	170																				
722.000	PENSION PAYMENTS	Defined Benefit Plan - flat employer contribution is charged to department based on number of retirees and actives from this department.	46,445																				
722.500	DC PENSION PAYMENTS	Defined Contribution Plan - \$5,000 per year for certain appointed officials	6,000																				
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<u>Position</u>	<u>FTE</u>																						
Fin. Director	1.00	\$ 5,000																					
HR Director	0.20	1,000																					
	<u>1.20</u>	<u>6,000</u>																					
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	381																				
728.000	OFFICE SUPPLIES	Charges for outsourcing of tax bill printing as well as general office supplies, such as paper and printer toner.	5,600																				
731.000	BANK SERV. CHARGES	Account fees and bank-related charges as follows: Monthly bank fees, all accounts Armored transport service Banking supplies & contingency	6,000																				
		\$ 2,400 2,400 <u>1,200</u> 6,000																					
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	160																				
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	800																				

FINANCE AND TREASURY DEPARTMENT

GENERAL FUND – DEPT. 230

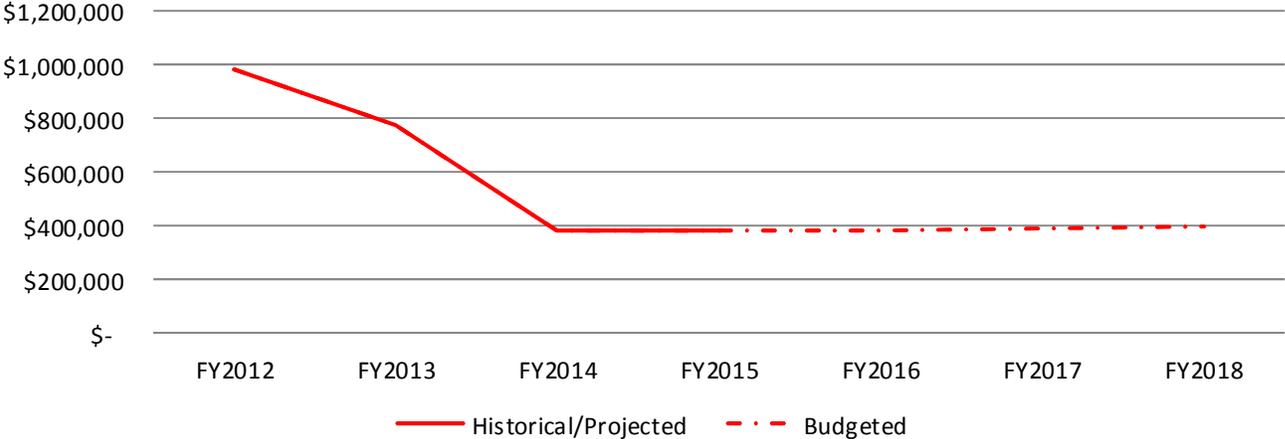
BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED

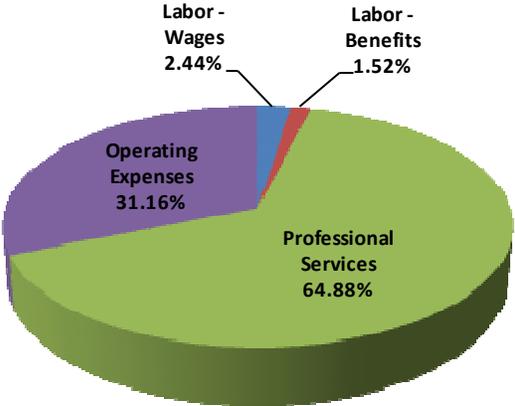
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
862.000	MEMBERSHIPS	CGFM Annual Registration Renewal	\$ 70
		Governmental Finance Officers Assoc.	170
		Michigan Govt Finance Officers Assoc.	100
		Contingency - other relevant professional organizations as needed	200
		<u>540</u>	<u>\$ 540</u>
863.000	TRAINING	Continuing Professional Education for Finance Director's Certified Government Financial Manager (CGFM) certification (80 hours required every two years, or an average of 40 hours per year):	1,100
		MGFOA - Fall Conference (3 day conference)*	\$ -
		MGFOA - Spring Institute	150
		MACPA/MGFOA additional conferences	450
		Unscheduled conferences on emerging issues	500
		<u>1,100</u>	<u>1,100</u>
		*Not attending in FY2016 as part of council decision to allow attendance to national conference in May 2015.	
962.000	MISCELLANEOUS		400
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with a useful life of greater than one year	1,000
TOTAL, DEPT. 230			\$ 233,678

OTHER GENERAL GOVERNMENT GENERAL FUND – DEPT. 260 DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY2012 - FY2018



Expenses by Type, 2016 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2016 BUDGET

101-260-914.000	General Liab. Ins.	\$ 110,000
101-260-826.000	Legal Fees	75,000
101-260-921.000	Electricity	45,000

BUDGET AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$ 383,015
2017 Budget	390,337
2018 Budget	400,634

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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
707.000	PART TIME	\$ -	\$ 10,053	\$ 7,479	100%	\$ 4,388	\$ 9,000
710.000	CONTRACTUAL SERVICES	5,827	-	-	-100%	-	-
711.000	UNEMPLOYMENT EXP.	-	23,017	5,976	100%	-	2,500
715.000	SOCIAL SECURITY	476	769	572	20%	336	689
724.000	WORKER'S COMPENSATION	-	-	12	100%	592	574
727.000	POSTAGE	-	-	758	100%	6,112	10,000
728.000	OFFICE SUPPLIES	18,438	13,952	12,394	-33%	-	-
757.000	OPERATING SUPPLIES	905	590	522	-42%	-	-
807.000	AUDIT FEES	-	21,435	17,935	100%	18,435	18,435
808.000	PROFESSIONAL SERVICES	-	-	12,122	100%	5,744	11,000
808.002	IT CONSULTING SERVICES	-	-	-	0%	2,452	7,500
826.000	LEGAL FEES	4,417	92,195	87,206	1874%	49,165	75,000
828.000	INSURANCE DEDUCT. LOSS	-	25,000	25,000	100%	-	25,000
853.000	TELEPHONES	-	341	1,406	100%	573	1,000
853.001	INTERNET SERVICE	-	-	-	0%	1,869	2,900
862.000	MEMBERSHIPS	-	4,419	5,706	100%	5,772	10,000
881.000	CDBG PROJECTS	57,876	214,569	-	-100%	-	-
882.000	NSP PROJECTS	652,364	-	-	-100%	-	-
914.000	GENERAL LIAB. INSURANCE	111,772	103,611	104,534	-6%	107,270	107,270
921.000	ELECTRICITY	46,304	49,597	38,667	-16%	17,756	40,000
923.000	HEAT	8,129	6,505	11,879	46%	6,139	12,000
924.000	WATER PURCHASES	3,345	3,931	3,328	-1%	3,648	4,500
931.000	BUILDING MAINTENANCE	16,702	17,324	17,077	2%	10,034	20,000
933.000	EQUIPMENT MAINTENANCE	4,991	5,684	6,700	34%	11,376	16,000
941.000	COMPUTER EXPENSES	17,664	16,428	21,531	22%	-	-
961.000	MTT/BOR (TAX) REFUNDS	-	164,327	-	0%	-	-
970.000	CAPITAL OUTLAY	32,609	4,918	1,997	-94%	3,397	8,000
TOTAL, DEPT. 260		\$ 981,819	\$ 778,665	\$ 382,801	-61%	\$ 255,058	\$ 381,368

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

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017	FY2018
						FORECAST	FORECAST
707.000	PART TIME	\$ 11,000	\$ 9,360	\$ (1,640)	-14.91%	\$ 9,360	\$ 9,495
711.000	UNEMPLOYMENT EXP.	5,000	5,000	-	0.00%	5,000	5,000
715.000	SOCIAL SECURITY	842	716	(126)	-14.96%	716	727
724.000	WORKER'S COMP.	574	89	(485)	-84.49%	91	92
727.000	POSTAGE	10,000	10,000	-	0.00%	10,000	10,000
807.000	AUDIT FEES	18,435	19,000	565	3.06%	19,500	20,100
808.000	PROFESSIONAL SERVICES	11,000	2,000	(9,000)	-81.82%	2,000	2,250
808.002	IT CONSULTING SERVICES	7,500	7,500	-	0.00%	7,700	7,700
826.000	LEGAL FEES	74,950	75,000	50	0.07%	75,000	85,000
828.000	INSURANCE DEDUCT. LOSS	25,000	25,000	-	0.00%	25,000	25,000
853.000	TELEPHONES	756	750	(6)	-0.79%	770	770
853.001	INTERNET SERVICE	2,900	2,900	-	0.00%	2,900	2,900
862.000	MEMBERSHIPS	10,000	10,000	-	0.00%	10,500	10,500
914.000	GENERAL LIAB. INS.	110,000	110,000	-	0.00%	111,000	112,000
921.000	ELECTRICITY	45,000	45,000	-	0.00%	46,000	46,000
923.000	HEAT	11,000	11,000	-	0.00%	11,500	11,500
924.000	WATER PURCHASES	4,000	4,900	900	22.50%	5,200	5,500
931.000	BUILDING MAINTENANCE	20,168	20,000	(168)	-0.83%	21,000	21,000
933.000	EQUIPMENT MAINT.	16,000	16,800	800	5.00%	17,100	17,100
970.000	CAPITAL OUTLAY	8,000	8,000	-	0.00%	10,000	8,000
TOTAL, DEPT. 260		\$ 392,125	\$ 383,015	\$ (9,110)	-2.32%	\$ 390,337	\$ 400,634

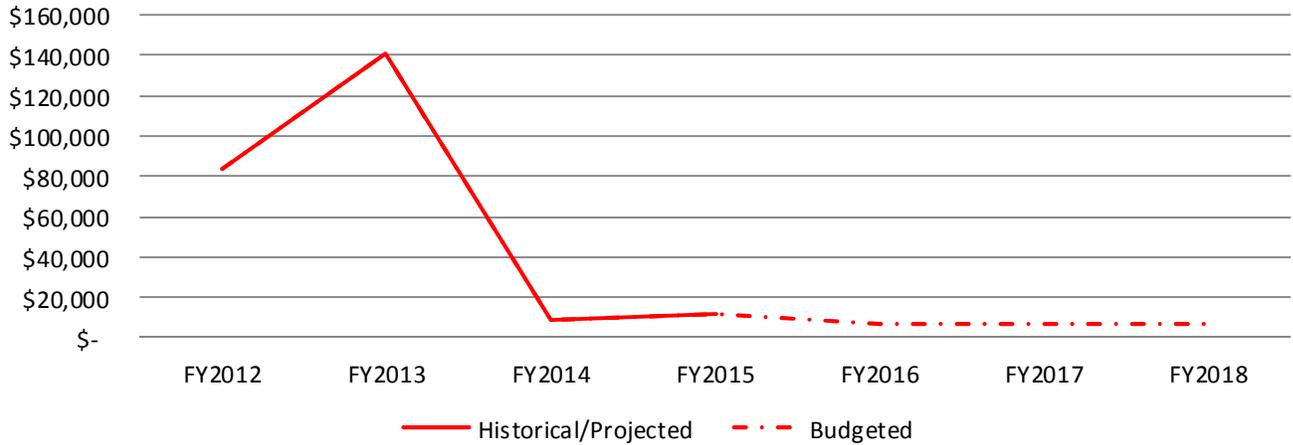
OTHER GENERAL GOVERNMENT GENERAL FUND – DEPT. 260 BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

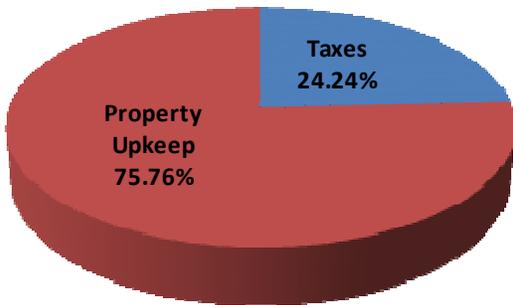
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
706.000	PART TIME	Custodial staff 1,040 Hours Annually @ \$9.00 per hour	\$ 9,360
711.000	UNEMPLOYMENT EXP.	Forecasted unemployment expenditures. The City is a reimbursement basis employer. Unemployment invoices from Michigan UIA for all City departments is paid from this account.	5,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded	716
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	89
727.000	POSTAGE	Postage expenses for all general fund departments	10,000
807.000	AUDIT	Annual external auditing services as required by State law. Also includes the cost of the CAFR award application to the Government Finance Officer's Association.	19,000
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	750
853.001	INTERNET SERVICE	Internet services purchased through multiple vendors for the municipal building complex	2,900
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	4,900
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	16,800
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with a useful life of greater than one year	8,000
TOTAL, DEPT. 260			\$ 383,015

COMMUNITY REHABILITATION DEPARTMENT GENERAL FUND – DEPT. 285 DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY2012 - FY2018



Expenses by Type, 2016 Budget



DEPARTMENT AT A GLANCE

EXPENSES - APPROVED FY2016 BUDGET

285-285-931.000	Building Maint.	\$	5,000
285-285-754.000	Tax Payments		1,600

BUDGET AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$	6,600
2017 Budget		6,650
2018 Budget		6,675

**COMMUNITY REHABILITATION DEPARTMENT
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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
706.000	SALARIES	\$ -	\$ 2,240	\$ 144	100%	\$ -	\$ -
715.000	SOCIAL SECURITY	-	171	11	100%	-	-
722.000	DB PENSION PAYMENTS	-	181	-	100%	-	-
754.000	TAX PYMTS ON PROPERTIES	-	-	2,020	100%	4,784	5,065
808.000	PROFESSIONAL SERVICES	-	312	148	100%	-	400
885.000	COMMUNITY REVITAL.	84,166	127,999	-	-100%	-	-
921.000	ELECTRICITY	-	73	101	100%	74	74
923.000	HEAT	-	3,594	118	100%	32	32
924.000	WATER PURCHASES	-	840	520	100%	80	80
931.000	BUILDING MAINTENANCE	-	5,386	5,542	100%	528	6,500
TOTAL, DEPT. 285		\$ 84,166	\$ 140,796	\$ 8,604	100%	\$ 5,498	\$ 12,151

**COMMUNITY REHABILITATION DEPARTMENT
GENERAL FUND – DEPT. 285
BUDGET DETAIL**

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
706.000	SALARIES	\$ 455	\$ -	(455)	-100.00%	\$ -	\$ -
715.000	SOCIAL SECURITY	37	-	(37)	-100.00%	-	-
754.000	TAX PYMTS ON PROP.	4,042	1,600	(2,442)	-60.42%	1,650	1,675
808.000	PROFESSIONAL SERVICES	400	-	(400)	-100.00%	-	-
921.000	ELECTRICITY	250	-	(250)	-100.00%	-	-
923.000	HEAT	150	-	(150)	-100.00%	-	-
924.000	WATER PURCHASES	900	-	(900)	-100.00%	-	-
931.000	BUILDING MAINTENANCE	14,108	5,000	(9,108)	-64.56%	5,000	5,000
TOTAL, DEPT. 285		\$ 20,342	\$ 6,600	\$ (13,742)	-67.55%	\$ 6,650	\$ 6,675

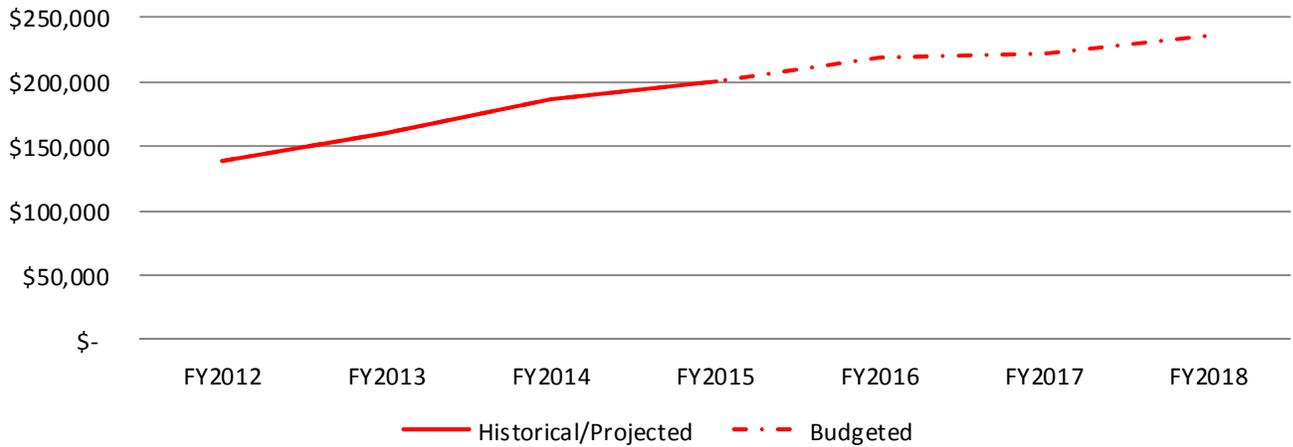
COMMUNITY REHABILITATION DEPARTMENT
 GENERAL FUND – DEPT. 285
 BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

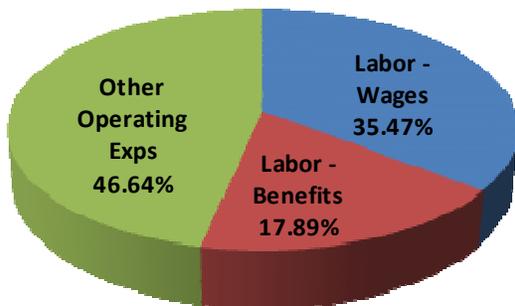
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
754.000	TAX PAYMENTS	Taxes due on properties either actively being rented or vacant and not serving an tax-exempt municipal purpose.	1,600
931.000	BUILDING MAINT.	Routine maintenance and repairs to the City's rehabilitation properties	5,000
TOTAL, DEPT. 285			6,600

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

Department Expenses, Historical and Budgeted - FY2012 - FY2018



Expenses by Type, 2016 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2016 BUDGET

101-370-706.000	Salaries	\$ 53,389
101-370-885.001	Rodent Program	50,000
101-370-707.000	Part Time	29,120

BUDGET AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$ 218,163
2017 Budget	221,328
2018 Budget	235,317

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.

**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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
704.000	CDBG WAGES	\$ 5,564	\$ -	\$ -	-100%	\$ -	\$ -
706.000	SALARIES	52,543	52,946	52,543	0%	33,016	52,342
707.000	PART TIME	9,720	22,080	12,261	26%	6,976	18,000
710.000	CONTRACTUAL SERVICES	29,567	25,121	18,211	-38%	12,936	20,000
715.000	SOCIAL SECURITY	6,128	6,046	5,184	-15%	3,204	5,400
716.000	OPTICAL	137	139	66	-52%	38	90
718.000	DENTAL	1,923	1,928	1,851	-4%	1,232	1,851
719.000	ACTIVE EE HEALTH INS.	10,753	10,599	11,853	10%	7,254	12,650
719.500	ACTIVE EE PRESCR. INS.	44	27	3,411	7652%	4,076	4,259
720.000	ACTIVE EE LIFE/LTD INS.	735	847	875	19%	557	1,080
722.000	DB PENSION PAYMENTS	16,360	18,988	20,717	27%	7,839	13,440
724.000	WORKER'S COMPENSATION	460	1,197	399	-13%	685	665
728.000	OFFICE SUPPLIES	473	241	549	16%	481	500
757.000	OPERATING SUPPLIES	-	-	796	100%	565	1,500
768.000	UNIFORMS	-	-	-	100%	-	200
853.000	TELEPHONES	77	193	124	61%	85	150
861.000	MILEAGE	3,010	3,034	3,165	5%	1,892	3,000
862.000	MEMBERSHIPS	467	1,101	910	95%	550	1,200
863.000	TRAINING	825	2,318	590	-28%	820	1,500
867.000	GAS, OIL, AND GREASE	-	-	-	0%	416	1,000
885.000	COMM. REVITAL. - BLIGHT	-	10,639	7,464	100%	3,135	10,000
885.001	COMM. REVITAL. - RODENT	-	2,010	45,030	100%	25,969	50,000
933.000	EQUIPMENT MAINTENANCE	-	-	1,016	100%	527	1,500
962.000	MISCELLANEOUS	-	53	-	0%	-	50
TOTAL, DEPT. 370		\$ 138,786	\$ 159,507	\$ 187,015	35%	\$ 112,253	\$ 200,377

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

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
706.000	SALARIES	\$ 52,342	\$ 53,389	\$ 1,047	2.00%	\$ 54,457	\$ 55,898
707.000	PART TIME	20,000	29,120	9,120	45.60%	29,120	29,120
710.000	CONTRACTUAL SERVICES	24,000	24,000	-	0.00%	24,000	24,000
715.000	SOCIAL SECURITY	5,555	6,312	757	13.63%	6,395	6,505
716.000	OPTICAL	153	156	3	1.96%	156	156
718.000	DENTAL	1,851	1,848	(3)	-0.16%	1,860	1,872
719.000	ACTIVE EE HEALTH INS.	10,377	14,500	4,123	39.73%	15,508	16,288
719.001	RETIREE HEALTH INS.	-	-	-	0.00%	-	10,748
719.500	ACTIVE EE PRESCR. INS.	4,953	-	(4,953)	-100.00%	-	-
720.000	ACTIVE EE LIFE/LTD INS.	1,080	960	(120)	-11.11%	965	970
720.001	RETIREE LIFE/LTD INS.	-	-	-	0.00%	-	17
722.000	DB PENSION PAYMENTS	13,440	14,448	1,008	7.50%	15,171	15,930
724.000	WORKER'S COMP.	665	800	135	20.30%	831	823
728.000	OFFICE SUPPLIES	500	500	-	0.00%	500	515
757.000	OPERATING SUPPLIES	1,500	1,500	-	0.00%	1,500	1,500
768.000	UNIFORMS	200	200	-	0.00%	215	215
808.000	PROFESSIONAL SERVICES	5,000	-	(5,000)	-100.00%	-	-
853.000	TELEPHONES	150	160	10	6.67%	160	160
861.000	MILEAGE	3,000	3,000	-	0.00%	3,100	3,100
862.000	MEMBERSHIPS	1,200	1,220	20	1.67%	1,240	1,250
863.000	TRAINING	2,400	2,500	100	4.17%	2,600	2,700
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	50,000	50,000	-	0.00%	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
TOTAL, DEPT. 370		\$ 211,916	\$ 218,163	\$ 6,247	2.95%	\$ 221,328	\$ 235,317

PROTECTIVE INSPECTION (BUILDING)

GENERAL FUND – DEPT. 370

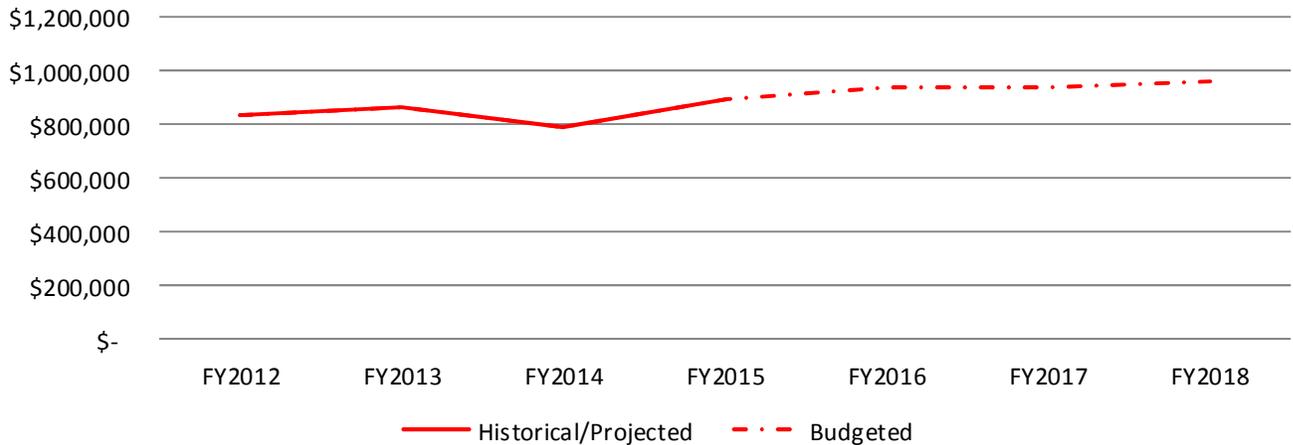
BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

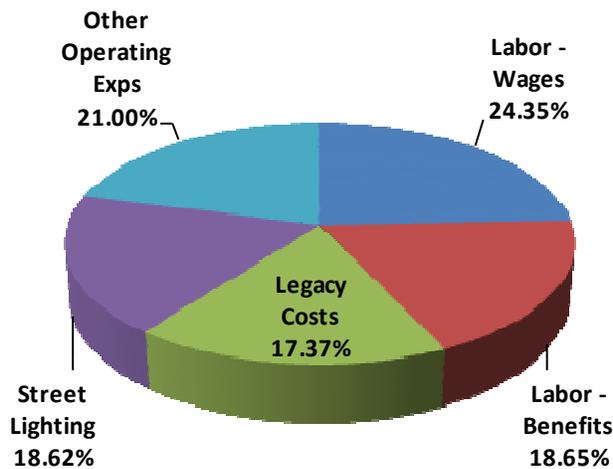
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
706.000	SALARIES	Building Inspector (1.0 FTE)	\$ 53,389
707.000	PART TIME	Blight Inspector wages (2 employees @ 1,040 hrs each = 2,080 hours - 1.0 FTE)	29,120
710.000	CONTRACTUAL SERV.	Payments to a third party vendor for City Certification and 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	6,312
716.000	OPTICAL	Actively covered: 1.0 Active Employee	156
718.000	DENTAL	Actively covered: 1.0 Active Employee	1,848
719.000	ACTIVE EE HEALTH INS.	Actively covered: 20% employee contribution in FY2015 1.0 Active Employee	14,500
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 1.0 Active Employee	960
722.000	DB PENSION PAYMENTS	Defined Benefit Plan - flat employer contribution is charged to department based on number of retirees and actives from this department.	14,448
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	800
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
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	160
861.000	MILEAGE	Annual mileage allowance for building inspector per appointment letter	3,000
862.000	MEMBERSHIPS	Semboia \$ 240	1,220
		International Code Council, Inc.	125
		American Backflow Prevention	105
		Plumbing Inspectors' Assoc. of Michigan	75
		Mechanical Inspectors' Assoc. of Michigan	75
		Metropolitan Mech. Insp. Assoc. of Michigan	70
		Tri-County Plumbing Insp. Assoc.	45
		SE Michigan Plumbing Insp. Association	45
		Code Officials Conference of Michigan	40
		Huron Valley Assoc. of Code Officials	95
		Contingency for membership increases and additional misc. organizations	305
			1,220
863.000	TRAINING	Various conferences and seminars for building inspector's continuing professional education.	2,500
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
TOTAL, DEPT. 370			\$ 218,163

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

Department Expenses, Historical and Budgeted - FY2012 - FY2018



Expenses by Type, 2016 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2016 BUDGET

101-445-926.000	Street Lighting	\$ 175,000
101-445-706.000	Salaries	154,817
101-445-719.001	Retiree Health Ins.	118,516

BUDGET AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$ 939,829
2017 Budget	935,590
2018 Budget	960,172

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
		FY2012	FY2013	FY2014	PERCENT CHANGE	BALANCE AT FEB 28 '15	BALANCE AT JUN 30 '15
706.000	SALARIES	\$ 157,382	\$ 182,718	\$ 149,167	-5%	\$ 97,552	\$ 160,372
707.000	PART TIME	61,714	62,665	50,799	-18%	33,073	53,000
709.000	OVERTIME	2,525	3,731	5,394	114%	2,888	5,600
715.000	SOCIAL SECURITY	18,082	19,057	15,871	-12%	10,210	16,755
716.000	OPTICAL	511	278	336	-34%	246	485
718.000	DENTAL	6,451	4,798	3,999	-38%	2,554	5,740
719.000	ACTIVE EE HEALTH INS.	136,983	120,907	24,235	-82%	12,152	21,500
719.001	RETIREE HEALTH INSURANCE	-	-	93,401	100%	76,573	111,728
719.003	REIMB. OF RETIREE MEDIC.	-	690	-	0%	757	1,000
719.500	ACTIVE EE PRESCR. INS.	77,958	53,655	6,506	-92%	7,299	7,630
719.501	RETIREE PRESCR. INS.	-	-	67,463	100%	43,916	58,576
720.000	ACTIVE EE LIFE/LTD INS.	2,846	2,757	2,209	-22%	1,420	2,335
720.001	RETIREE LIFE/LTD INS.	-	-	202	100%	157	269
722.000	DB PENSION PAYMENTS	57,580	55,265	56,463	-2%	55,782	95,902
724.000	WORKER'S COMPENSATION	7,563	6,057	6,762	-11%	12,185	12,185
728.000	OFFICE SUPPLIES	1,637	2,840	1,298	-21%	868	2,000
757.000	OPERATING SUPPLIES	17,254	14,871	11,755	-32%	6,420	13,000
768.000	UNIFORMS	3,849	3,613	3,874	1%	3,247	4,500
820.001	ENGINEERING-STORM	-	-	11,207	100%	2,829	8,800
853.000	TELEPHONES	2,995	3,697	3,549	18%	2,135	3,200
861.000	MILEAGE	-	259	-	0%	-	-
862.000	MEMBERSHIPS	-	858	229	100%	259	1,000
863.000	TRAINING	95	280	-	-100%	550	950
865.000	PERSONNEL EXAMINATIONS	1,348	241	615	-54%	480	1,100
867.000	GAS, OIL, AND GREASE	16,036	14,255	18,532	16%	9,615	18,000
921.000	ELECTRICITY	10,132	9,410	7,495	-26%	4,919	8,500
923.000	HEAT	3,912	4,638	8,426	115%	4,246	7,200
924.000	WATER PURCHASES	4,816	1,134	3,420	-29%	4,294	8,320
926.000	STREET LIGHTING	173,756	172,041	167,624	-4%	82,197	175,000
931.000	BUILDING MAINTENANCE	23,748	18,697	9,137	-62%	5,969	10,000
932.000	PARKS/FIELDS MAINTENANCE	23,851	10,541	9,077	-62%	2,652	10,000
933.000	EQUIPMENT MAINTENANCE	18,286	58,411	42,302	131%	47,555	55,169
939.000	TREE MAINTENANCE	2,209	1,840	10,156	360%	3,919	10,000
962.000	MISCELLANEOUS	998	917	-	-100%	-	250
970.000	CAPITAL OUTLAY	-	33,327	700	100%	877	1,000

TOTAL, DEPT. 445 \$ 834,517 \$ 864,448 \$ 792,203 -5% \$ 539,795 \$ 891,066

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

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017	FY2018
						FORECAST	FORECAST
706.000	SALARIES	\$ 160,372	\$ 154,817	\$ (5,555)	-3.46%	156,931	\$ 159,781
707.000	PART TIME	60,815	68,578	7,763	12.76%	68,914	69,675
709.000	OVERTIME	8,000	5,500	(2,500)	-31.25%	5,600	5,750
715.000	SOCIAL SECURITY	17,533	17,511	(22)	-0.13%	17,706	17,994
716.000	OPTICAL	485	414	(71)	-14.64%	414	421
718.000	DENTAL	5,740	4,641	(1,099)	-19.15%	4,665	4,688
719.000	ACTIVE EE HEALTH INS.	23,209	35,062	11,853	51.07%	37,301	39,611
719.001	RETIREE HEALTH INS.	119,088	118,516	(572)	-0.48%	115,699	119,498
719.003	REIMB. OF RETIREE MEDIC.	1,000	-	(1,000)	-100.00%	-	-
719.500	ACTIVE EE PRESCR. INS.	4,739	-	(4,739)	-100.00%	-	-
719.501	RETIREE PRESC. INS.	77,880	44,469	(33,411)	-42.90%	48,981	55,392
720.000	ACTIVE EE LIFE/LTD INS.	2,335	2,652	317	13.58%	2,665	2,680
720.001	RETIREE LIFE/LTD INS.	269	272	3	1.12%	275	292
722.000	DB PENSION PAYMENTS	95,902	103,095	7,193	7.50%	108,250	113,663
724.000	WORKER'S COMP.	11,808	11,906	98	0.83%	12,269	12,397
728.000	OFFICE SUPPLIES	3,120	3,136	16	0.51%	3,150	3,150
757.000	OPERATING SUPPLIES	15,800	14,650	(1,150)	-7.28%	14,700	14,700
768.000	UNIFORMS	4,500	4,900	400	8.89%	5,000	5,000
808.000	ENGINEERING-STORM	8,800	29,000	20,200	229.55%	9,000	9,000
853.000	TELEPHONES	3,200	3,200	-	0.00%	3,250	3,300
862.000	MEMBERSHIPS	1,000	1,300	300	30.00%	1,300	1,350
863.000	TRAINING	950	160	(790)	-83.16%	170	180
865.000	PERSONNEL EXAMS	2,100	2,150	50	2.38%	2,150	2,150
867.000	GAS, OIL, AND GREASE	18,000	19,000	1,000	5.56%	19,500	19,500
921.000	ELECTRICITY	12,500	12,500	-	0.00%	12,700	12,900
923.000	HEAT	7,200	7,300	100	1.39%	7,350	7,400
924.000	WATER PURCHASES	8,320	8,350	30	0.36%	8,400	8,450
926.000	STREET LIGHTING	175,000	175,000	-	0.00%	176,000	176,000
931.000	BUILDING MAINTENANCE	11,000	12,000	1,000	9.09%	13,000	14,000
932.000	PARKS/FIELDS MAINT.	13,000	13,000	-	0.00%	13,500	14,000
933.000	EQUIPMENT MAINT.	55,169	55,500	331	0.60%	55,500	56,000
939.000	TREE PLANTS/MAINT.	10,000	10,000	-	0.00%	10,000	10,000
962.000	MISCELLANEOUS	250	250	-	0.00%	250	250
970.000	CAPITAL OUTLAY	1,000	1,000	-	0.00%	1,000	1,000
TOTAL, DEPT. 445		\$ 940,084	\$ 939,829	\$ (255)	-0.03%	\$ 935,590	\$ 960,172

DEPARTMENT OF PUBLIC WORKS

GENERAL FUND – DEPT. 445

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016																														
706.000	SALARIES	All full-time employees; 65% allocated to dept. 445	\$ 154,817																														
		<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Position</u></th> <th style="text-align: left;"><u>FTE</u></th> <th></th> <th style="text-align: left;"><u>\$</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>Superintendent</td> <td>0.65</td> <td></td> <td>40,323</td> <td>One position</td> </tr> <tr> <td>Maintenance III</td> <td>1.30</td> <td></td> <td>58,561</td> <td>Two positions</td> </tr> <tr> <td>Maintenance II</td> <td>0.65</td> <td></td> <td>28,413</td> <td>One position</td> </tr> <tr> <td>Maintenance I</td> <td>0.65</td> <td></td> <td>27,520</td> <td>One position</td> </tr> <tr> <td></td> <td style="border-top: 1px solid black;">3.25</td> <td></td> <td style="border-top: 1px solid black;">154,817</td> <td></td> </tr> </tbody> </table>	<u>Position</u>	<u>FTE</u>		<u>\$</u>		Superintendent	0.65		40,323	One position	Maintenance III	1.30		58,561	Two positions	Maintenance II	0.65		28,413	One position	Maintenance I	0.65		27,520	One position		3.25		154,817		
<u>Position</u>	<u>FTE</u>		<u>\$</u>																														
Superintendent	0.65		40,323	One position																													
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Maintenance II	0.65		28,413	One position																													
Maintenance I	0.65		27,520	One position																													
	3.25		154,817																														
707.000	PART TIME	Part-time DPW employees allocated at 92.5% to dept. 445; PT Clerk allocated at 25%; DPW Mechanic allocated at 100%.	68,578																														
		<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Position</u></th> <th style="text-align: left;"><u>FTE</u></th> <th style="text-align: left;"><u>HOURS</u></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Part-Time Labor</td> <td>2.28</td> <td>4,734</td> <td>\$ 50,688</td> <td>Four positions</td> </tr> <tr> <td>Seasonal Labor</td> <td>0.58</td> <td>407</td> <td>10,990</td> <td>Three positions</td> </tr> <tr> <td>Part-Time Mechanic</td> <td>0.05</td> <td>100</td> <td>3,000</td> <td>One position</td> </tr> <tr> <td>Part-Time Assistant</td> <td>0.13</td> <td>260</td> <td>3,900</td> <td>One position</td> </tr> <tr> <td></td> <td style="border-top: 1px solid black;">3.04</td> <td style="border-top: 1px solid black;">5,241</td> <td style="border-top: 1px solid black;">68,578</td> <td></td> </tr> </tbody> </table>	<u>Position</u>	<u>FTE</u>	<u>HOURS</u>			Part-Time Labor	2.28	4,734	\$ 50,688	Four positions	Seasonal Labor	0.58	407	10,990	Three positions	Part-Time Mechanic	0.05	100	3,000	One position	Part-Time Assistant	0.13	260	3,900	One position		3.04	5,241	68,578		
<u>Position</u>	<u>FTE</u>	<u>HOURS</u>																															
Part-Time Labor	2.28	4,734	\$ 50,688	Four positions																													
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Part-Time Assistant	0.13	260	3,900	One position																													
	3.04	5,241	68,578																														
709.000	OVERTIME	All employees, part-time and full-time	5,500																														
715.000	SOCIAL SECURITY	7.65% of wages, rounded	17,511																														
716.000	OPTICAL	Actively covered: 3.25 Active Employees	414																														
718.000	DENTAL	Actively covered: 3.25 Active Employees	4,641																														
719.000	ACTIVE EE HEALTH INS.	Actively covered: 20% employee contribution in FY2015 2.60 Active Employees 0.65 Active Employees Opting Out	35,062																														
719.001	RETIREE HEALTH INS.	Actively covered: 11 Retirees	118,516																														
719.501	RETIREE PRESC. INS.	Actively covered: 11 Retirees	44,469																														
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 3.25 Active Employees	2,652																														
720.001	RETIREE LIFE/LTD INS.	Actively covered: 8 Retirees	272																														
722.000	DB PENSION PAYMENTS	Defined Benefit Plan - flat employer contribution is charged to department based on number of retirees and actives from this department.	103,095																														
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	11,906																														
728.000	OFFICE SUPPLIES	Miscellaneous supplies	3,136																														
757.000	OPERATING SUPPLIES	Various incidentals and items for DPW use with useful lives of less than one year	14,650																														
768.000	UNIFORMS	Third party contractors' charges to the City for DPW uniform cleanings	4,900																														
820.001	ENGINEERING-STORM	Engineering costs related to storm water system. Includes re-inspection and engineering costs for new permit in FY2016.	29,000																														
853.000	TELEPHONES	Allocation of city-wide phone system expenses to this dept. (based on # of lines)	3,200																														

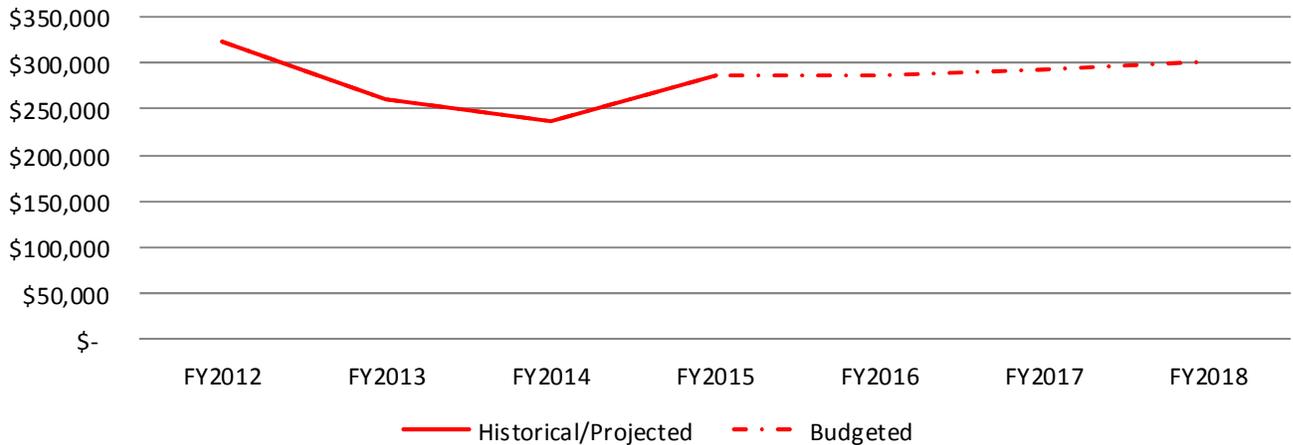
**DEPARTMENT OF PUBLIC WORKS
GENERAL FUND – DEPT. 445
BUDGET DETAIL**

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED

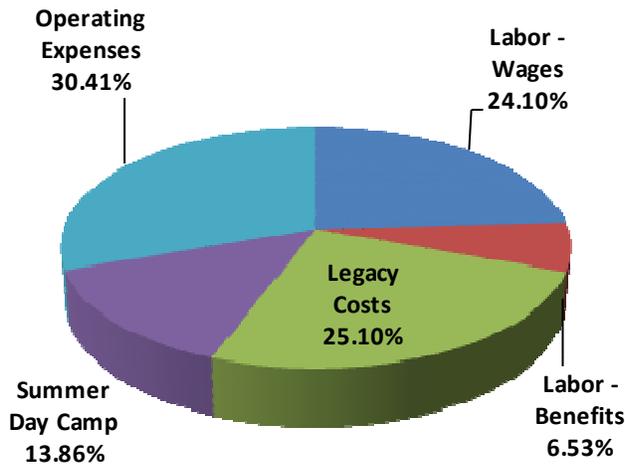
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
862.000	MEMBERSHIPS	Clinton Watershed Council	\$ 1,000
		American Public Works Association	200
		Northeast Superintendent's Association	60
		Contingency for price increases	40
		<u>1,300</u>	<u>\$ 1,300</u>
863.000	TRAINING	OSHA required safety seminars and other DPW-related training seminars	160
865.000	PERSONNEL EXAMS	CDL testing and physicals	2,150
867.000	GAS, OIL, AND GREASE	Fuel and routine maintenance such as oil changes for DPW vehicles	19,000
921.000	ELECTRICITY	Electric bills for the DPW garage	12,500
923.000	HEAT	Heating bills for the DPW garage	7,300
924.000	WATER PURCHASES	DPW building (and water tanker) water usage; payable to the Water & Sewer Fund	8,350
926.000	STREET LIGHTING	Electric bills charged by DTE Energy for the city's street lights	175,000
931.000	BUILDING MAINT.	Routine maintenance and repairs to the DPW garage	12,000
932.000	PARKS/FIELDS MAINT.	Routine maintenance and upkeep for city parks and green spaces	13,000
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.	55,500
939.000	TREE MAINTENANCE	Tree planting and stump removal by third party vendors	10,000
962.000	MISCELLANEOUS		250
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with a useful life of greater than one year	1,000
TOTAL, DEPT. 445			\$ 939,829

PARKS AND RECREATION GENERAL FUND – DEPT. 690 DEPARTMENT DASHBOARD

Department Expenses, Historical and Budgeted - FY2012 - FY2018



Expenses by Type, 2016 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2016 BUDGET

101-690-707.000	Part Time Wages	\$	50,647
101-690-719.001	Retiree Health Ins.		38,812
101-690-719.501	Retiree Prescr. Ins.		32,940

BUDGET AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$	286,310
2017 Budget		294,146
2018 Budget		301,399

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 have been significant changes to staffing at both departments.

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
		FY2012	FY2013	FY2014	PERCENT CHANGE	BALANCE AT FEB 28 '15	BALANCE AT JUN 30 '15
703.000	COMMISSION FEES	\$ 415	\$ 260	\$ 388	-7%	\$ 355	\$ 525
706.000	SALARIES	45,717	1,701	16,919	-63%	11,310	17,490
706.001	SALARIES - SUM. DAY CAMP	-	-	-	0%	5,406	9,010
707.000	PART TIME	54,326	79,453	64,661	19%	21,726	48,078
707.001	PART TIME - SUM. DAY CAMP	-	-	-	100%	14,643	18,612
710.000	CONTRACTUAL SERVICES	4,956	5,532	-	-100%	1,784	4,400
715.000	SOCIAL SECURITY	8,106	6,104	6,266	-23%	4,088	7,130
716.000	OPTICAL	137	-	26	-81%	28	76
718.000	DENTAL	1,602	-	463	-71%	616	926
719.000	ACTIVE EE HEALTH INS.	76,461	44,293	2,941	-96%	3,396	6,100
719.001	RETIREE HEALTH INSURANCE	-	-	36,140	100%	25,911	36,416
719.500	ACTIVE EE PRESCR. INS.	41,948	45,226	637	-98%	2,038	2,129
719.501	RETIREE EE PRESCR. INS.	-	-	37,511	100%	23,967	35,564
720.000	ACTIVE EE LIFE/LTD INS.	821	122	217	-74%	248	373
720.001	RETIREE LIFE/LTD INS.	-	-	120	100%	67	101
722.000	DB PENSION PAYMENTS	13,441	730	1,090	-92%	10,125	17,355
722.500	DC PENSION PAYMENTS	-	-	-	0%	1,635	2,500
724.000	WORKER'S COMPENSATION	828	469	1,063	28%	1,417	1,417
728.000	OFFICE SUPPLIES	6,963	525	1,518	-78%	460	1,500
728.001	INSIDER MAGAZINE EXPENSES	-	3,432	3,609	100%	2,104	3,700
751.000	OTHER PROGRAM EXPENSES	24,308	27,136	9,319	-62%	4,502	6,300
751.001	SUMMER CAMP EXPENSES	-	2,719	5,660	100%	6,292	7,000
751.002	TRIP PROGRAM EXPENSES	-	6,190	9,806	100%	10,147	13,000
751.003	BUS PROGRAM EXPENSES	-	2,700	8,877	100%	4,359	10,000
751.004	OPEN SWIM PROGRAM EXP.	-	2,726	2,001	100%	610	2,500
757.000	OPERATING SUPPLIES	493	1,284	-	-100%	-	-
760.000	ACTIVITY SUPPLIES	10,678	379	-	-100%	-	-
853.000	TELEPHONES	2,683	2,434	1,003	-63%	969	1,600
861.000	MILEAGE	55	69	97	76%	11	100
862.000	MEMBERSHIPS	250	211	280	12%	288	288
863.000	TRAINING	-	-	55	100%	139	300
921.000	ELECTRICITY	12,532	10,183	8,844	-29%	7,354	10,500
923.000	HEAT	3,360	3,980	6,717	100%	2,155	5,000
924.000	WATER PURCHASES	3,269	2,947	2,820	-14%	1,717	2,600
931.000	BUILDING MAINTENANCE	7,661	6,335	5,528	-28%	5,005	5,500
933.000	EQUIPMENT MAINTENANCE	736	1,500	2,011	173%	535	3,500
962.000	MISCELLANEOUS	248	34	-	-100%	-	-
970.000	CAPITAL OUTLAY	469	2,831	1,451	209%	1,864	4,100
TOTAL, DEPT. 690		\$ 322,463	\$ 261,505	\$ 238,038	-26%	\$ 177,271	\$ 285,690

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

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017	FY2018
						FORECAST	FORECAST
703.000	COMMISSION FEES	\$ 525	\$ 525	\$ -	0.00%	\$ 525	\$ 525
706.000	SALARIES	17,490	17,839	349	2.00%	18,196	18,560
706.001	SALARIES-SUMMER CAMP	9,010	9,191	181	2.01%	9,375	9,562
707.000	PART TIME	46,378	50,647	4,269	9.20%	51,412	52,271
707.001	PART TIME-SUM. CAMP	20,312	21,162	850	4.18%	21,558	21,987
710.000	CONTRACTUAL SERVICES	4,400	4,600	200	4.55%	4,700	4,700
715.000	SOCIAL SECURITY	7,130	7,602	472	6.62%	7,732	7,872
716.000	OPTICAL	76	84	8	10.53%	84	84
718.000	DENTAL	926	924	(2)	-0.22%	936	936
719.000	ACTIVE EE HEALTH INS.	5,188	8,061	2,873	55.38%	8,581	8,988
719.001	RETIREE HEALTH INS.	36,420	38,812	2,392	6.57%	41,464	44,156
719.500	ACTIVE EE PRESCR. INS.	2,512	-	(2,512)	-100.00%	-	-
719.501	RETIREE PRESCR. INS.	40,158	32,940	(7,218)	-17.97%	33,780	34,620
720.000	ACTIVE EE LIFE/LTD INS.	373	378	5	1.34%	380	382
720.001	RETIREE LIFE/LTD INS.	101	102	1	0.99%	103	103
722.000	DB PENSION PAYMENTS	17,355	18,657	1,302	7.50%	19,590	20,570
722.500	DC PENSION PAYMENTS	2,500	2,500	-	0.00%	2,500	2,500
724.000	WORKER'S COMP.	1,374	1,476	102	7.42%	1,540	1,568
728.000	OFFICE SUPPLIES	1,075	1,600	525	48.84%	1,600	1,650
728.001	INSIDER MAGAZINE	4,125	4,000	(125)	-3.03%	4,000	4,000
751.000	OTHER PROGRAM EXP.	6,300	6,300	-	0.00%	6,300	6,300
751.001	SUMMER CAMP EXPENSES	7,000	7,000	-	0.00%	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	2,500	1,500	(1,000)	-40.00%	1,500	1,500
853.000	TELEPHONES	1,000	2,020	1,020	102.00%	2,100	2,150
861.000	MILEAGE	100	100	-	0.00%	100	100
862.000	MEMBERSHIPS	290	290	-	0.00%	290	290
863.000	TRAINING	300	300	-	0.00%	300	300
921.000	ELECTRICITY	10,500	10,500	-	0.00%	11,000	11,225
923.000	HEAT	3,900	3,900	-	0.00%	3,900	3,900
924.000	WATER PURCHASES	2,600	2,800	200	7.69%	2,850	2,850
931.000	BUILDING MAINTENANCE	6,700	5,500	(1,200)	-17.91%	5,500	5,500
933.000	EQUIPMENT MAINT.	1,500	1,500	-	0.00%	1,750	1,750
970.000	CAPITAL OUTLAY	4,900	500	(4,400)	-89.80%	500	500
TOTAL, DEPT. 690		\$ 288,018	\$ 286,310	\$ (1,708)	-0.59%	\$ 294,146	\$ 301,399

PARKS AND RECREATION GENERAL FUND – DEPT. 690 BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016																																										
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.	17,839																																										
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.	9,191																																										
707.000	PART TIME	Wages for all part-time personnel less Summer Day Camp time	50,647																																										
		<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Position</u></th> <th style="text-align: right;"><u>FTE</u></th> <th style="text-align: right;"><u>HOURS</u></th> <th style="text-align: right;"></th> <th style="text-align: right;"></th> <th style="text-align: right;"></th> </tr> </thead> <tbody> <tr> <td>Secretary</td> <td style="text-align: right;">0.60</td> <td style="text-align: right;">1,248</td> <td style="text-align: right;">\$ 17,472</td> <td></td> <td>One position</td> </tr> <tr> <td>Recreation Assist.</td> <td style="text-align: right;">0.88</td> <td style="text-align: right;">1,820</td> <td style="text-align: right;">15,152</td> <td></td> <td>Two positions</td> </tr> <tr> <td>Custodian</td> <td style="text-align: right;">0.25</td> <td style="text-align: right;">520</td> <td style="text-align: right;">4,680</td> <td></td> <td>One position</td> </tr> <tr> <td>Life Guards</td> <td style="text-align: right;">0.14</td> <td style="text-align: right;">288</td> <td style="text-align: right;">2,423</td> <td></td> <td>Two positions</td> </tr> <tr> <td>Intern</td> <td style="text-align: right;">0.38</td> <td style="text-align: right;">780</td> <td style="text-align: right;">10,920</td> <td></td> <td>One position</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>2.25</u></td> <td style="text-align: right;"><u>4,656</u></td> <td style="text-align: right;"><u>50,647</u></td> <td></td> <td></td> </tr> </tbody> </table>	<u>Position</u>	<u>FTE</u>	<u>HOURS</u>				Secretary	0.60	1,248	\$ 17,472		One position	Recreation Assist.	0.88	1,820	15,152		Two positions	Custodian	0.25	520	4,680		One position	Life Guards	0.14	288	2,423		Two positions	Intern	0.38	780	10,920		One position		<u>2.25</u>	<u>4,656</u>	<u>50,647</u>			
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707.000	PART TIME- SUM. CAMP	Wages for all Summer Day Camp part-time personnel	21,162																																										
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	<u>0.98</u>	<u>2,060</u>	<u>21,162</u>																																										
710.000	CONTRACTUAL SERV.'S	Contractor for Zumba classes - payment equal to 80% of fees less \$5 non-resident fee	4,600																																										
715.000	SOCIAL SECURITY	7.65% of wages, rounded	7,602																																										
716.000	OPTICAL	Actively covered: 0.50 Active Employees	84																																										
718.000	DENTAL	Actively covered: 0.50 Active Employees	924																																										
719.000	ACTIVE EE HEALTH INS.	Actively covered: 0.50 Active Employees 20% employee contribution in FY2015	8,061																																										
719.001	RETIREE HEALTH INS.	Actively covered: 6 Retirees	38,812																																										
719.500	ACTIVE EE PRESCR. INS.	Same coverages as active Medical above 20% employee contribution in FY2015	-																																										
719.501	RETIREE PRESC. INS.	Actively covered: 6 Retirees	32,940																																										
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 0.50 Active Employees	378																																										
720.001	RETIREE LIFE/LTD INS.	Actively covered: 3 Retirees	102																																										
722.000	DB PENSION PAYMENTS	Defined Benefit Plan - flat employer contribution is charged to department based on number of retirees from this department.	18,657																																										
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	1,476																																										
728.000	OFFICE SUPPLIES	General office supplies, such as paper and printer toner	1,600																																										
728.001	INSIDER MAGAZINE	Publication expenses associated with the Center Line Insider; published twice annually	4,000																																										
751.000	OTHER PROGRAM EXP.	Parks and Rec programs for which there is no specific expense account	6,300																																										

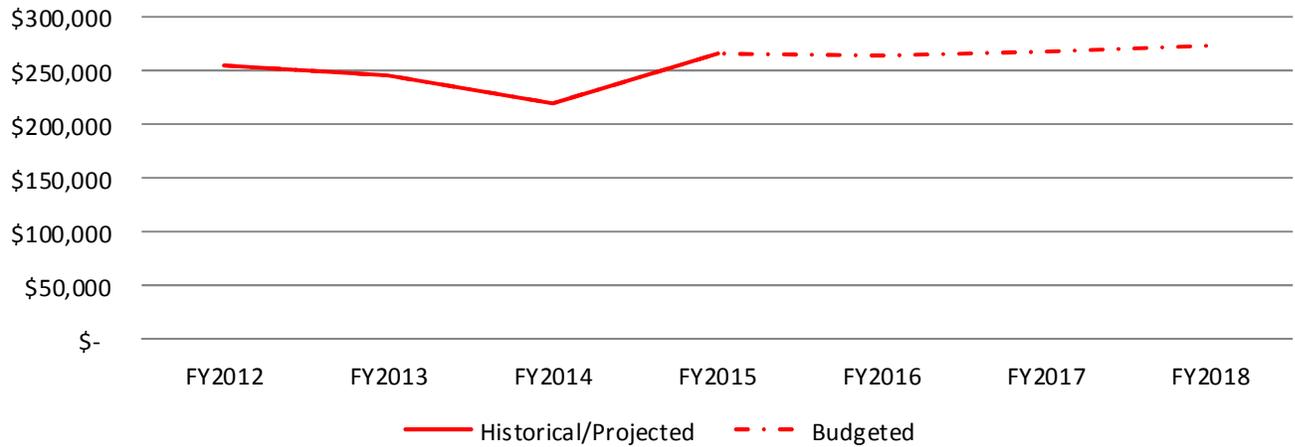
PARKS AND RECREATION GENERAL FUND – DEPT. 690 BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED

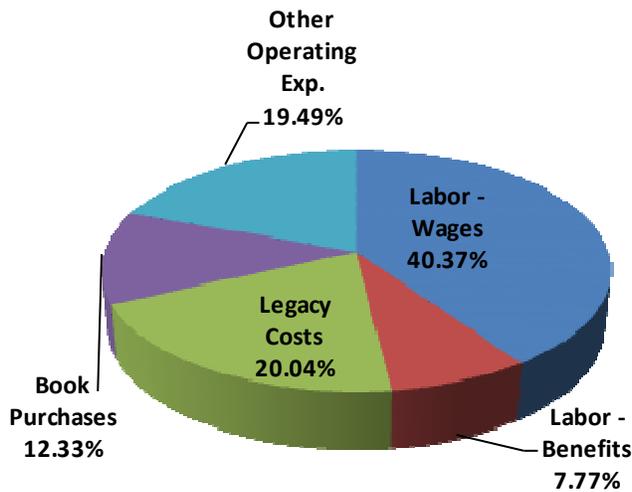
ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
751.001	SUMMER CAMP PROG.	Summer Camp Program - all non-labor expenses, including food, and supplies	\$ 7,000
751.002	TRIP PROGRAM EXP.	All Parks and Rec trips (excluding bus costs), such as trips to Mackinac Island	13,000
751.003	BUS PROGRAM EXP.	Bus expenses for various local and regional trips	10,000
751.004	OPEN SWIM PROGRAM	Open swim costs as invoiced by Center Line Public Schools. Based on 78 total sessions annually.	1,500
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	2,020
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	2,800
931.000	BUILDING MAINT.	Routine maintenance and repairs to the Parks and Recreation building and related out buildings	5,500
933.000	EQUIPMENT MAINT.	Office equipment repairs	\$ 750
		Playground repairs/maintenance	750
		<u>1,500</u>	1,500
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.	500
TOTAL, DEPT. 690			\$ 286,310

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

Department Expenses, Historical and Budgeted - FY2012 - FY2018



Expenses by Type, 2016 Budget



DEPARTMENT AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2016 BUDGET

101-730-707.000	Part Time Wages	\$ 78,840
101-730-957.000	Book Purchases	32,500
101-730-706.000	Salaries	27,030

BUDGET AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$ 263,500
2017 Budget	266,963
2018 Budget	274,179

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 were significant changes to staffing at both departments.

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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
703.000	COMMISSION FEES	\$ 305	\$ 383	\$ 248	-19%	\$ 183	\$ 500
706.000	SALARIES	30,224	18,023	16,919	-44%	16,715	26,500
707.000	PART TIME	71,138	84,036	74,775	5%	43,368	79,571
715.000	SOCIAL SECURITY	8,030	7,776	7,029	-12%	4,610	8,156
716.000	OPTICAL	137	69	26	-81%	28	77
718.000	DENTAL	1,923	1,286	463	-76%	616	926
719.000	ACTIVE EE HEALTH INS.	29,663	24,816	2,941	-90%	2,771	5,367
719.001	RETIREE HEALTH INSURANCE	-	-	17,312	100%	14,342	18,960
719.003	REIMB. OF RETIREE MEDIC.	-	-	150	100%	131	500
719.500	ACTIVE EE PRESCR. INS.	12,819	14,048	637	-95%	2,038	2,129
719.501	RETIREE PRESCRIPTION INS.	-	-	18,507	100%	11,969	16,736
720.000	ACTIVE EE LIFE/LTD INS.	525	513	297	-43%	339	464
720.001	RETIREE LIFE/LTD INS.	-	-	134	100%	78	134
722.000	DB PENSION PAYMENTS	7,166	3,879	-	-100%	11,214	19,224
722.000	DC PENSION PAYMENTS	-	-	1,120	100%	1,635	2,500
724.000	WORKER'S COMPENSATION	114	75	189	66%	348	348
728.000	OFFICE SUPPLIES	5,361	6,809	5,296	-1%	1,479	2,400
751.000	PROGRAM EXPENDITURES	-	-	-	0%	753	1,200
777.000	CUSTODIAL SUPPLIES	1,417	369	18	-99%	-	300
853.000	TELEPHONES	6,577	6,483	2,214	-66%	1,185	2,200
861.000	MILEAGE	303	389	475	57%	55	500
862.000	MEMBERSHIPS	507	436	207	-59%	653	653
863.000	TRAINING	225	60	165	-27%	-	200
870.000	SUBURBAN LIBRARY CO-OP	1,727	1,955	2,237	30%	1,228	2,250
880.000	COMMUNITY PROMOTION	1,715	1,597	1,683	-2%	262	300
921.000	ELECTRICITY	10,298	10,438	8,101	-21%	3,131	9,000
923.000	HEAT	2,468	2,090	4,620	87%	1,462	4,000
924.000	WATER PURCHASES	2,991	2,246	2,343	-22%	1,997	2,500
931.000	BUILDING MAINTENANCE	4,370	4,696	2,713	-38%	4,139	5,147
933.000	EQUIPMENT MAINTENANCE	6,791	955	482	-93%	605	650
934.000	BOOK MAINTENANCE	89	-	-	-100%	1,458	3,000
940.000	EQUIPMENT RENTAL	16,246	18,366	17,116	5%	12,837	17,341
957.000	BOOK PURCHASES	31,161	31,637	29,948	-4%	25,554	31,500
962.000	MISCELLANEOUS	194	1,488	-	-100%	-	-
970.000	CAPITAL OUTLAY	-	-	685	100%	-	-

TOTAL, DEPT. 730	\$ 254,484	\$ 244,918	\$ 219,050	-14%	\$ 167,183	\$ 265,233
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**CENTER LINE PUBLIC LIBRARY
GENERAL FUND – DEPT. 730
BUDGET DETAIL**

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017	FY2018
						FORECAST	FORECAST
703.000	COMMISSION FEES	\$ 500	\$ 500	\$ -	0.00%	\$ 500	\$ 500
706.000	SALARIES	26,500	27,030	530	2.00%	27,571	28,122
707.000	PART TIME	79,571	78,840	(731)	-0.92%	80,223	81,908
715.000	SOCIAL SECURITY	8,156	8,140	(16)	-0.20%	8,290	8,460
716.000	OPTICAL	77	84	7	9.09%	84	84
718.000	DENTAL	926	924	(2)	-0.22%	936	936
719.000	ACTIVE EE HEALTH INS.	5,189	8,061	2,872	55.35%	8,581	8,988
719.001	RETIREE HEALTH INS.	18,980	16,620	(2,360)	-12.43%	10,728	11,256
719.003	REIMB. OF RETIREE MEDIC.	500	-	(500)	-100.00%	-	-
719.500	ACTIVE EE PRESCR. INS.	1,162	-	(1,162)	-100.00%	-	-
719.501	RETIREE PRESCR. INS.	21,240	15,372	(5,868)	-27.63%	20,268	20,772
720.000	ACTIVE EE LIFE/LTD INS.	464	378	(86)	-18.53%	380	382
720.001	RETIREE LIFE/LTD INS.	134	136	2	1.49%	137	137
722.000	DB PENSION PAYMENTS	19,224	20,666	1,442	7.50%	21,700	22,785
722.500	DC PENSION PAYMENTS	2,500	2,500	-	0.00%	2,500	2,500
724.000	WORKER'S COMP.	338	383	45	13.31%	399	408
728.000	OFFICE SUPPLIES	2,400	2,500	100	4.17%	2,500	2,600
751.000	PROGRAM EXPENSES	1,200	1,200	-	0.00%	1,400	1,600
777.000	CUSTODIAL SUPPLIES	400	400	-	0.00%	400	400
853.000	TELEPHONES	1,700	2,300	600	35.29%	2,450	2,500
861.000	MILEAGE	600	600	-	0.00%	600	600
862.000	MEMBERSHIPS	653	675	22	3.37%	675	700
863.000	TRAINING	200	600	400	200.00%	200	700
870.000	SUB. LIBRARY CO-OP	2,100	2,400	300	14.29%	2,400	2,400
880.000	COMMUNITY PROMOTION	300	300	-	0.00%	350	400
921.000	ELECTRICITY	10,000	10,000	-	0.00%	10,000	10,500
923.000	HEAT	2,500	2,500	-	0.00%	2,500	2,500
924.000	WATER PURCHASES	2,000	2,500	500	25.00%	2,500	2,500
931.000	BUILDING MAINTENANCE	5,147	5,000	(147)	-2.86%	5,000	5,100
933.000	EQUIPMENT MAINT.	650	750	100	15.38%	750	750
934.000	BOOK MAINTENANCE	3,000	2,000	(1,000)	-33.33%	2,000	2,250
940.000	EQUIPMENT RENTAL	17,341	17,641	300	1.73%	17,941	17,941
957.000	BOOK PURCHASES	31,500	32,500	1,000	3.17%	33,000	33,500
TOTAL, DEPT. 730		\$ 267,152	\$ 263,500	\$ (3,652)	-1.37%	\$ 266,963	\$ 274,179

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

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016																												
703.000	COMMISSION FEES	Recreation commission meetings (6 members w/ 9 meetings per year)	\$ 500																												
706.000	SALARIES	50% allocation of Parks and Rec and Library Director wages based on expected time spent on Library activities.	27,030																												
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: right;"><u>FTE</u></th> <th style="text-align: right;"><u>HOURS</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>Assistant Librarian</td> <td style="text-align: right;">0.70</td> <td style="text-align: right;">1,456</td> <td>20,384 One position</td> </tr> <tr> <td>Programming Asst.</td> <td style="text-align: right;">0.50</td> <td style="text-align: right;">1,040</td> <td>10,400 One position</td> </tr> <tr> <td>Collection Asst.</td> <td style="text-align: right;">0.35</td> <td style="text-align: right;">728</td> <td>7,280 One position</td> </tr> <tr> <td>Library Clerks</td> <td style="text-align: right;">2.07</td> <td style="text-align: right;">4,308</td> <td>36,096 Five positions, two subs</td> </tr> <tr> <td>Custodian</td> <td style="text-align: right;">0.25</td> <td style="text-align: right;">520</td> <td>4,680 One position</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">2.32</td> <td style="text-align: right; border-top: 1px solid black;">4,828</td> <td style="text-align: right; border-top: 1px solid black;">78,840</td> </tr> </tbody> </table>	<u>Position</u>	<u>FTE</u>	<u>HOURS</u>		Assistant Librarian	0.70	1,456	20,384 One position	Programming Asst.	0.50	1,040	10,400 One position	Collection Asst.	0.35	728	7,280 One position	Library Clerks	2.07	4,308	36,096 Five positions, two subs	Custodian	0.25	520	4,680 One position		2.32	4,828	78,840	78,840
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716.000	OPTICAL	Actively covered: 0.50 Active Employees	84																												
718.000	DENTAL	Actively covered: 0.50 Active Employees	924																												
719.000	ACTIVE EE HEALTH INS.	Actively covered: 20% employee contribution in FY2015 0.50 Active Employees	8,061																												
719.001	RETIREE HEALTH INS.	Actively covered: 3 Retirees	16,620																												
719.501	RETIREE PRESC. INS.	Actively covered: 3 Retirees	15,372																												
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722.000	DB PENSION PAYMENTS	Defined Benefit Plan - flat employer contribution is charged to department based on number of retirees from this department.	20,666																												
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	383																												
728.000	OFFICE SUPPLIES	Miscellaneous supplies	2,500																												
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.	2,300																												
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	675																												
863.000	TRAINING	Level III Library Workshop Certification course for one employee	600																												
870.000	MACOMB LIB. NETWORK	Paid to Suburban Library Cooperative; 50% of Library's State Aid annually	2,400																												
880.000	COMMUNITY PROMO.	Public speakers for various library programs and events	300																												
921.000	ELECTRICITY	Electric bills for the Center Line Public Library building	10,000																												
923.000	HEAT	Heating bills for the Center Line Public Library building	2,500																												

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

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
924.000	WATER PURCHASES	Library water usage; payable to the Water & Sewer Fund	\$ 2,500
931.000	BUILDING MAINT.	Routine maintenance and repairs to the Center Line Public Library building	5,000
933.000	EQUIPMENT MAINT.	Routine maintenance of copier and other library equipment	750
934.000	BOOK MAINTENANCE	Binding of old, serviceable books for the purpose of returning them to circulation	2,000
940.000	EQUIPMENT RENTAL	Payment to Library Cooperative for use of cooperative's SIRSI computer system	17,641
957.000	BOOK PURCHASES	Purchases of books and eBook databases for the library collection	32,500
TOTAL, DEPT. 730			\$ 263,500

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 three 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 \$90,000 in fiscal year 2016.

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 2015 contribution along with the budgeted contributions for fiscal years 2016 through 2018:

ACCOUNT NUMBER	ACCOUNT TITLE	PRIOR YEAR FY2014	CURRENT YEAR PROJECTION	APPROVED FY2016 BUDGET	FORECASTED	
					FY2017 BUDGET	FY2018 BUDGET
998.736	OPEB CONTRIBUTION	633,326	\$ 1,012,739	\$ 38,243	\$ 7,243	\$ 24,271

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 FY2014	CURRENT YEAR PROJECTION	APPROVED FY2016 BUDGET	FORECASTED	
					FY2017 BUDGET	FY2018 BUDGET
999.205	TRANSFER OUT - PS FUND	\$ 866,739	\$ 876,463	\$ 980,106	\$ 1,012,617	\$ 1,011,569
999.401	TRANSFER OUT - CI FUND	-	401,000	21,000	26,000	13,000
TOTAL, DEPT. 999		\$ 866,739	\$ 1,277,463	\$ 1,001,106	\$ 1,038,617	\$ 1,024,569

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 going 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).

The following is a table of all planned projects in the major street fund covering the triennial budget period:

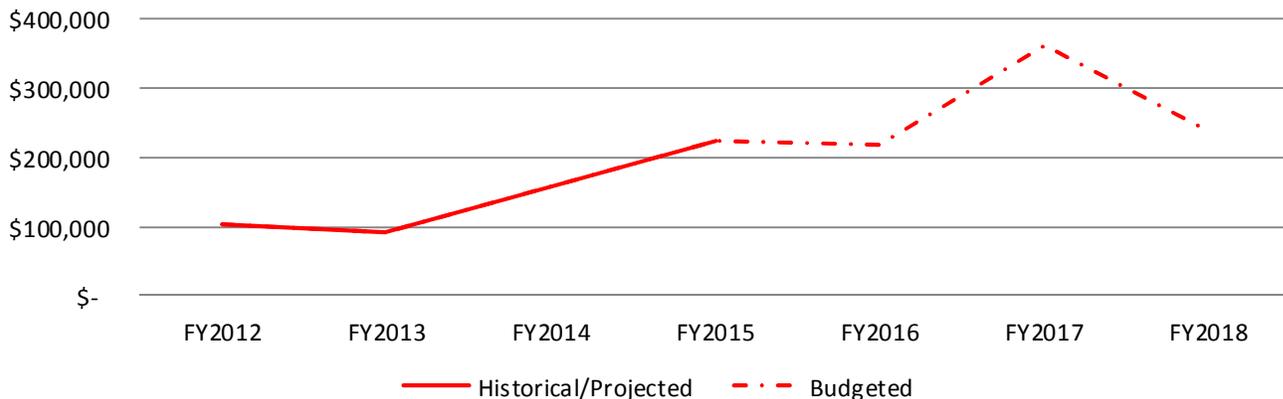
PROJECT	FISCAL YEARS	MAJOR STREET PORTION	TOTAL PROJECT COST	% FUNDED BY MAJOR
Sidewalk Improvement	2016	\$ 43,000	\$ 108,000	40%
	2017	43,000	108,000	40%
SUBTOTAL, Sidewalks		86,000	216,000	40%
Road Improvement Program	2016	12,500	25,000	50%
	2018	100,000	250,000	40%
SUBTOTAL, Road Improvement		112,500	275,000	41%
Sound Wall Project	2016	60,000	60,000	100%
Concrete Repair Program	2017	212,500	425,000	50%
Joint and Crack Sealing	2018	30,000	95,000	32%
TOTAL, PLANNED PROJECT COSTS		\$ 501,000	\$ 1,071,000	47%

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

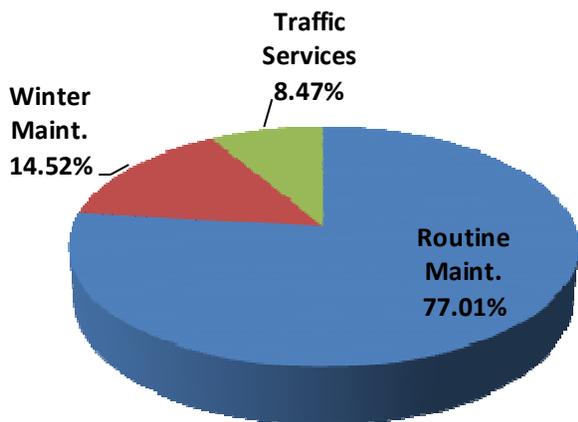
STREET NAME	FROM - TO	STREET NAME	FROM - TO
Arsenal	Busch - 11 Mile Road	Liberal	Bernice - 11 Mile Road
Bernice	Liberal - Arsenal	Lorraine	10 Mile Road - 11 Mile Road
Busch	Arsenal - Sylvan	McKinley	Arsenal - Lorraine
Engleman	Lorraine - City Park	Sherwood	Entire Length of City
Federal	Stephens - 10 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 - FY2012 Through FY2018



Expenses by Type, 2016 Budget



FUND AT A GLANCE

TOP THREE EXPENSES - APPROVED FY2016 BUDGET

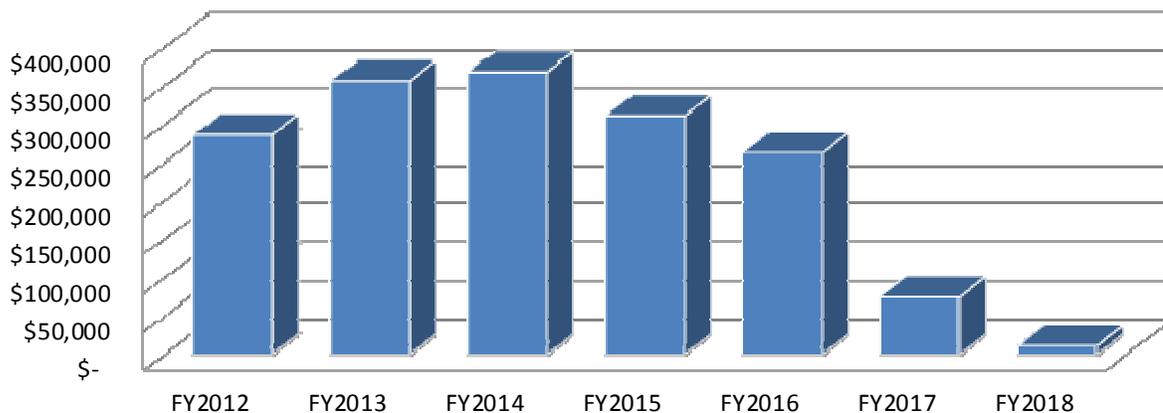
202-951-822.000	Road Repair/Recon.	\$	115,500
202-955-759.000	Administration		32,200
202-951-940.000	RM - Equip Maint.		15,280

BUDGET AT LEVEL OF COUNCIL APPROVAL

(Includes transfers out)

2016 Budget	\$	383,139
2017 Budget		526,010
2018 Budget		403,451

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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
REVENUES							
546.000	ACT 51 STATE REVENUE	\$ 313,205	\$ 314,299	\$ 324,066	3%	\$ 161,847	\$ 320,382
602.000	METRO ACT FEES	-	-	5,054	100%	-	5,055
664.230	INTEREST EARNINGS	514	675	175	-66%	77	225
676.000	REIMBURSEMENTS	5,000	1,550	1,084	-78%	-	-
	TOTAL REVENUES	318,719	316,524	330,379	4%	161,924	325,662
EXPENDITURES							
DEPT. 951 - ROUTINE MAINTENANCE							
706.000	SALARIES	5,845	1,512	3,615	-38%	4,747	8,537
715.000	SOCIAL SECURITY	461	116	228	-51%	363	653
716.000	OPTICAL	-	-	15	100%	11	20
718.000	DENTAL	-	-	161	100%	113	254
719.000	ACTIVE EE HEALTH INS.	-	-	1,039	100%	535	819
719.500	ACTIVE EE PRESCR. INS.	-	-	297	100%	318	332
720.000	ACTIVE EE LIFE/LTD INS.	-	-	89	100%	63	103
722.000	DB PENSION PAYMENTS	-	188	1,065	100%	582	998
724.000	WORKER'S COMPENSATION	-	-	238	100%	426	426
757.000	OPERATING SUPPLIES	-	4,731	-	0%	-	-
818.000	STREET SWEEPING	-	-	-	0%	125	422
820.000	ENGINEERING - METRO ACT	-	-	-	0%	75	75
822.000	ROAD REPAIR/RECONSTR.	23,628	203	78,806	234%	18,399	122,736
940.000	EQUIPMENT RENTAL	11,307	14,146	3,482	-69%	9,652	16,280
	TOTAL ROUTINE MAINT. EXP.	41,241	20,896	89,035	116%	35,409	151,655
DEPT. 952 - WINTER MAINTENANCE							
706.000	SALARIES	1,495	2,781	6,300	321%	4,468	7,191
715.000	SOCIAL SECURITY	105	213	482	359%	342	550
716.000	OPTICAL	-	-	10	100%	7	14
718.000	DENTAL	-	-	120	100%	75	169
719.000	ACTIVE EE HEALTH INS.	-	-	609	100%	357	563
719.500	ACTIVE EE PRESCR. INS.	-	-	184	100%	219	229
720.000	ACTIVE EE LIFE/LTD INS.	-	-	59	100%	42	69
722.000	DB PENSION PAYMENTS	-	800	2,264	100%	386	662
724.000	WORKER'S COMPENSATION	-	-	161	100%	280	280

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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
DEPT. 952 - WINTER MAINTENANCE - CONCLUDED							
757.000	OPERATING SUPPLIES	\$ 11,940	\$ 14,326	\$ 8,707	-27%	\$ -	\$ 8,000
940.000	EQUIPMENT RENTAL	1,575	5,007	3,117	98%	5,756	6,000
	TOTAL WINTER MAINT. EXP.	15,115	23,127	22,013	46%	11,932	23,727
DEPT. 953 - TRAFFIC SERVICES							
706.000	SALARIES	145	-	125	-14%	385	700
715.000	SOCIAL SECURITY	7	-	10	43%	29	54
722.000	DB PENSION PAYMENTS	-	-	44	100%	-	-
757.000	OPERATING SUPPLIES	14,047	15,630	14,785	5%	10,130	15,000
940.000	EQUIPMENT RENTAL	30	34	361	1103%	98	500
	TOTAL TRAFFIC SERVICES EXP.	14,229	15,664	15,325	8%	10,642	16,254
DEPT. 955 - ADMINISTRATION							
759.000	ADMINISTRATION	31,300	31,400	30,500	-3%	-	31,900
	SUBTOTAL, EXPENDITURES	101,885	91,087	156,873	54%	57,983	223,536
	EXCESS OF REVENUES OVER EXPENDITURES	216,834	225,437	173,506		103,941	102,126
DEPT. 956 - OTHER FINANCING USES							
963.000	TRANSFERS OUT	(60,000)	(155,367)	(162,030)	170%	-	(159,000)
FUND EQUITY							
	NET CHANGE IN FUND BALANCE	156,834	70,070	11,476		103,941	(56,874)
	BEGINNING FUND BALANCE	129,654	286,488	356,558		368,034	368,034
	ENDING FUND BALANCE, FUND 202	\$ 286,488	\$ 356,558	\$ 368,034	28%	\$ 471,975	\$ 311,160

MAJOR STREET FUND
FUND 202
BUDGET DETAIL

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
<u>REVENUES</u>							
546.000	ACT 51 STATE REVENUE	\$ 319,899	\$ 329,652	9,753	3.05%	332,949	\$ 334,000
602.000	METRO ACT FEES	-	5,000	5,000	100.00%	5,000	5,100
664.230	INTEREST EARNINGS	800	250	(550)	100.00%	300	400
TOTAL REVENUES		320,699	334,902	14,203	4.43%	338,249	339,500
<u>EXPENDITURES</u>							
DEPT. 951 - ROUTINE MAINTENANCE							
706.000	SALARIES	8,537	8,218	(319)	-3.74%	8,327	8,479
715.000	SOCIAL SECURITY	653	629	(24)	-3.68%	638	649
716.000	OPTICAL	22	20	(2)	-9.09%	20	20
718.000	DENTAL	254	215	(39)	-15.35%	216	217
719.000	ACTIVE EE HEALTH INS.	1,024	1,619	595	58.11%	1,722	1,829
719.500	ACTIVE EE PRESCR. INS.	209	-	(209)	-100.00%	-	-
720.000	ACTIVE EE LIFE/LTD INS.	103	123	20	19.42%	123	124
722.000	DB PENSION PAYMENTS	998	1,073	75	7.52%	1,127	1,184
724.000	WORKER'S COMP.	413	452	39	9.44%	452	471
818.000	STREET SWEEPING	-	450	450	100.00%	450	475
822.000	ROAD REPAIR/RECONSTR.	122,736	115,500	(7,236)	-5.90%	255,500	130,000
940.000	EQUIPMENT RENTAL	16,280	15,280	(1,000)	-6.14%	15,280	15,280
TOTAL ROUTINE MAINT. EXP.		151,229	143,579	(7,650)	-5.06%	283,855	158,728
DEPT. 952 - WINTER MAINTENANCE							
706.000	SALARIES	7,191	8,218	1,027	14.28%	8,327	8,479
715.000	SOCIAL SECURITY	550	629	79	14.36%	638	649
716.000	OPTICAL	14	20	6	42.86%	20	20
718.000	DENTAL	169	215	46	27.22%	216	217
719.000	ACTIVE EE HEALTH INS.	683	1,619	936	137.04%	1,722	1,829
719.500	ACTIVE EE PRESCR. INS.	150	-	(150)	-100.00%	-	-
720.000	ACTIVE EE LIFE/LTD INS.	69	123	54	78.26%	123	124
722.000	DB PENSION PAYMENTS	663	1,073	410	61.84%	1,127	1,184
724.000	WORKER'S COMP.	272	452	180	66.18%	452	471

**MAJOR STREET FUND
FUND 202
BUDGET DETAIL**

TRIENNIAL BUDGET DETAIL - CONCLUDED

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
DEPT. 952 - WINTER MAINTENANCE - CONCLUDED							
757.000	OPERATING SUPPLIES	10,000	9,000	(1,000)	-10.00%	9,000	9,500
940.000	EQUIPMENT RENTAL	5,720	5,720	-	0.00%	5,720	5,720
	TOTAL WINTER MAINT. EXP.	25,481	27,069	1,588	6.23%	27,345	28,193
DEPT. 953 - TRAFFIC SERVICES							
706.000	SALARIES	-	548	548	100.00%	556	566
715.000	SOCIAL SECURITY	-	42	42	100.00%	43	44
716.000	OPTICAL	-	2	2	100.00%	2	2
718.000	DENTAL	-	15	15	100.00%	15	15
719.000	ACTIVE EE HEALTH INS.	-	108	108	100.00%	115	122
720.000	ACTIVE EE LIFE/LTD INS.	-	9	9	100.00%	9	9
722.000	DB PENSION PAYMENTS	-	35	35	100.00%	37	39
724.000	WORKER'S COMP.	-	32	32	100.00%	33	33
757.000	OPERATING SUPPLIES	15,000	15,000	-	0.00%	15,000	15,500
940.000	EQUIPMENT RENTAL	1,000	-	(1,000)	-100.00%	-	-
	TOTAL TRAFFIC SERVICES EXP.	16,000	15,791	(209)	-1.31%	15,810	16,330
DEPT. 955 - ADMINISTRATION							
759.000	ADMINISTRATION	31,900	32,200	300	0.94%	33,000	33,200
	SUBTOTAL, EXPENDITURES	224,610	218,639	(5,971)	-2.66%	360,010	236,451
EXCESS OF REVENUES OVER EXPENDITURES							
		96,089	116,263	20,174	21.00%	(21,761)	103,049
DEPT. 956 - OTHER FINANCING USES							
963.000	TRANSFERS OUT	(159,000)	(164,500)	(5,500)	3.46%	(166,000)	(167,000)
FUND EQUITY							
	NET CHANGE IN FUND BALANCE	(62,911)	(48,237)			(187,761)	(63,951)
	BEGINNING FUND BALANCE	368,034	311,160			262,923	75,162
ENDING FUND BALANCE, FUND 202*		\$ 305,123	\$ 262,923			\$ 75,162	\$ 11,211

* Beginning fund balance for FY2016 uses FY2015 projected fund balance, not ending fund balance per FY2015 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 going 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.

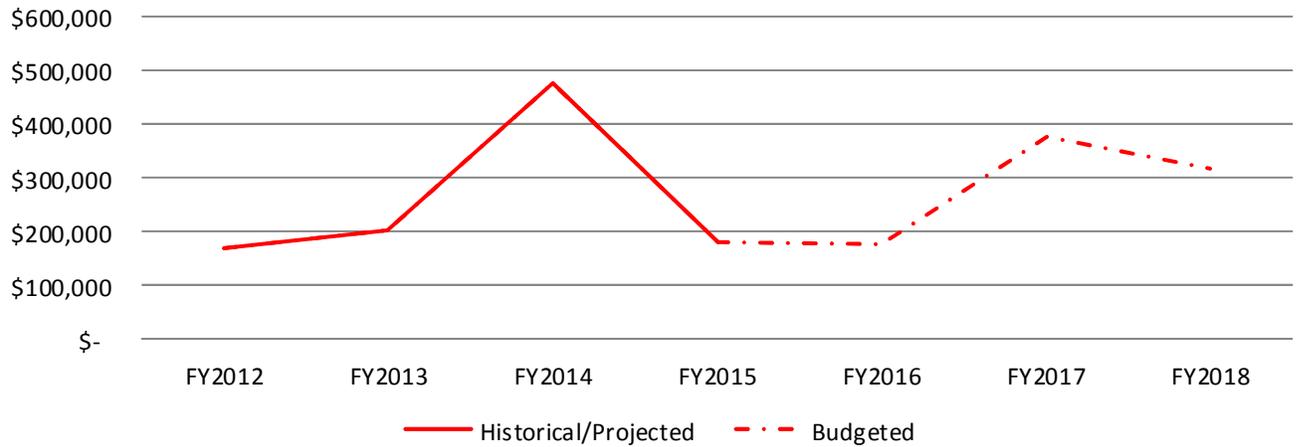
As the reader reviews historical data regarding the Fund, it is important to note that in fiscal year 2014 the City began allocating department of public works (DPW) labor and benefits. While these costs have historically not been significant, the City has decided to better track labor hours spent on 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).

The following is a table of all planned projects in the local street fund covering the triennial budget period:

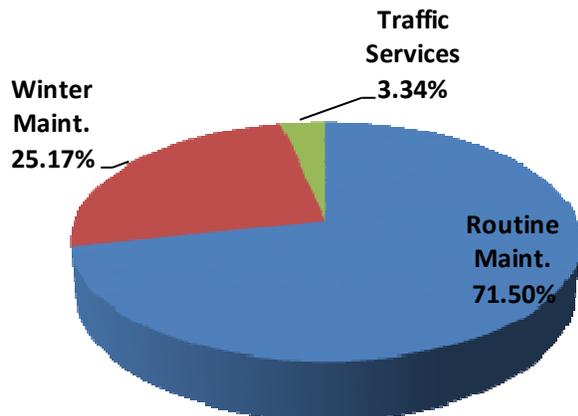
<u>PROJECT</u>	<u>FISCAL YEARS</u>	<u>LOCAL STREET PORTION</u>	<u>TOTAL PROJECT COST</u>	<u>% FUNDED BY LOCAL</u>
Sidewalk Improvement	2016	\$ 65,000	\$ 108,000	60%
	2017	65,000	108,000	60%
SUBTOTAL, Sidewalks		<u>130,000</u>	<u>216,000</u>	60%
Road Improvement Program	2016	12,500	25,000	50%
	2018	150,000	250,000	60%
SUBTOTAL, Road Improvement		<u>162,500</u>	<u>275,000</u>	59%
Sound Wall Project	2016	-	60,000	0%
Concrete Repair Program	2017	212,500	425,000	50%
Joint and Crack Sealing	2018	65,000	95,000	68%
TOTAL, PLANNED PROJECT COSTS		<u>\$ 570,000</u>	<u>\$ 1,071,000</u>	<u>53%</u>

LOCAL STREET FUND FUND 203 FUND DASHBOARD

Fund Expenses, Historical and Budgeted - FY2012 - FY2018



Expenses by Type, 2016 Budget



FUND AT A GLANCE

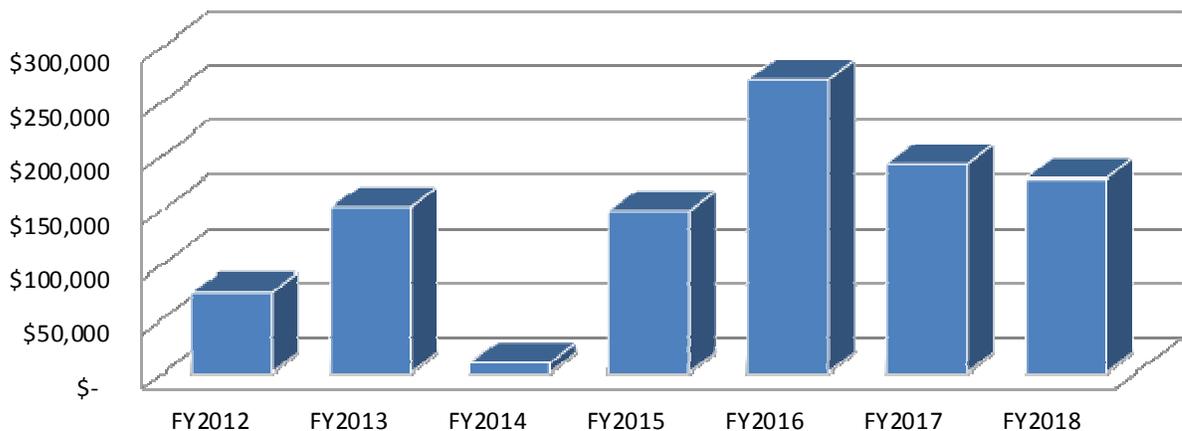
TOP THREE EXPENSES - APPROVED FY2016 BUDGET

203-951-822.000	Road Repair/Recon.	\$	77,500
203-951-940.000	RM - Equip Maint.		19,500
203-952-757.000	Winter - Oper. Supp		17,500

BUDGET AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$	176,068
2017 Budget		377,211
2018 Budget		316,484

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 PERCENT CHANGE	ACTUAL BALANCE AT FEB 28 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
REVENUES							
546.000	ACT 51 STATE REVENUE	\$ 121,715	\$ 125,225	\$ 129,188	6%	\$ 64,529	\$ 127,759
546.001	LOCAL AGENCY DISB.	-	-	27,835	100%	20,287	20,287
602.000	METRO ACT FEES	-	-	15,162	100%	-	15,000
664.230	INTEREST EARNINGS	77	312	175	127%	-	300
671.000	MISCELLANEOUS	-	-	43	100%	167	167
	TOTAL REVENUES	121,792	125,537	172,403	42%	84,983	163,513
EXPENDITURES							
DEPT. 951 - ROUTINE MAINTENANCE							
706.000	SALARIES	16,553	3,972	9,351	-44%	6,695	12,383
715.000	SOCIAL SECURITY	1,551	304	715	-54%	512	948
716.000	OPTICAL	-	-	20	100%	14	28
718.000	DENTAL	-	-	214	100%	150	337
719.000	ACTIVE EE HEALTH INS.	-	-	1,091	100%	713	1,120
719.500	ACTIVE EE PRESCR. INS.	-	-	382	100%	430	450
720.000	ACTIVE EE LIFE/LTD INS.	-	-	118	100%	84	137
722.000	DB PENSION PAYMENTS	-	735	3,164	100%	778	1,334
724.000	WORKER'S COMPENSATION	-	-	315	100%	566	566
757.000	OPERATING SUPPLIES	58,340	515	-	-100%	-	-
818.000	STREET SWEEPING	-	-	-	0%	890	1,268
822.000	ROAD REPAIR/RECONSTR.	40,649	150,184	382,797	842%	15,524	81,795
940.000	EQUIPMENT RENTAL	30,187	17,351	24,188	-20%	18,936	21,600
	TOTAL ROUTINE MAINT. EXP.	147,280	173,061	422,355	187%	45,292	121,966
DEPT. 952 - WINTER MAINTENANCE							
706.000	SALARIES	2,277	2,749	10,296	352%	7,290	10,000
715.000	SOCIAL SECURITY	170	210	788	364%	557	765
716.000	OPTICAL	-	-	15	100%	11	22
718.000	DENTAL	-	-	148	100%	113	254
719.000	ACTIVE EE HEALTH INS.	-	-	913	100%	535	838
719.500	ACTIVE EE PRESCR. INS.	-	-	292	100%	323	338
720.000	ACTIVE EE LIFE/LTD INS.	-	-	89	100%	63	103
722.000	DB PENSION PAYMENTS	-	774	3,591	100%	582	998

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
		FY2012	FY2013	FY2014	PERCENT CHANGE	BALANCE AT FEB 28 '15	BALANCE AT JUN 30 '15
DEPT. 952 - WINTER MAINTENANCE - CONCLUDED							
724.000	WORKER'S COMPENSATION	\$ -	\$ -	\$ 238	100%	\$ 426	\$ 426
757.000	OPERATING SUPPLIES	686	7,169	17,939	2515%	554	18,000
940.000	EQUIPMENT RENTAL	4,204	2,944	4,682	11%	8,672	9,000
	TOTAL WINTER MAINT. EXP.	7,337	13,846	38,991	431%	19,126	40,744
DEPT. 953 - TRAFFIC SERVICES							
706.000	SALARIES	1,159	1,271	1,982	71%	1,059	1,300
715.000	SOCIAL SECURITY	97	97	152	57%	81	100
716.000	OPTICAL	-	-	10	100%	7	14
718.000	DENTAL	-	-	107	100%	75	169
719.000	ACTIVE EE HEALTH INS.	-	-	609	100%	357	562
719.500	ACTIVE EE PRESCR. INS.	-	-	189	100%	214	224
720.000	ACTIVE EE LIFE/LTD INS.	-	-	59	100%	42	69
722.000	DB PENSION PAYMENTS	-	361	733	100%	386	662
724.000	WORKER'S COMPENSATION	-	-	161	100%	280	280
757.000	OPERATING SUPPLIES	1,907	1,447	-	-100%	2,625	2,800
940.000	EQUIPMENT RENTAL	83	13	270	225%	345	1,200
	TOTAL TRAFFIC SERVICES EXP.	3,246	3,189	4,272	32%	5,471	7,380
DEPT. 955 - ADMINISTRATION							
759.000	ADMINISTRATION	12,100	12,500	12,300	2%	-	12,700
	SUBTOTAL, EXPENDITURES	169,963	202,596	477,918	181%	69,889	182,790
	EXCESS OF REVENUES OVER EXPENDITURES	(48,171)	(77,059)	(305,515)		15,094	(19,277)
DEPT. 956 - OTHER FINANCING SOURCES (USES)							
699.202	TRANSFERS IN	60,000	155,367	162,030	170%	-	159,000
FUND EQUITY							
	NET CHANGE IN FUND BALANCE	11,829	78,308	(143,485)		15,094	139,723
	BEGINNING FUND BALANCE	62,328	74,157	152,465		8,980	8,980
	ENDING FUND BALANCE, FUND 203	\$ 74,157	\$ 152,465	\$ 8,980	-88%	\$ 24,074	\$ 148,703

LOCAL STREET FUND
FUND 203
BUDGET DETAIL

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER ACCOUNT TITLE		CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
						FY2017 FORECAST	FY2018 FORECAST
				\$ CHANGE	% CHANGE		
<u>REVENUES</u>							
546.000	ACT 51 STATE REVENUE	\$ 127,512	\$ 131,432	3,920	3.07%	\$ 134,061	\$ 135,500
546.001	LOCAL AGENCY DISB.	40,574	-	(40,574)	-100.00%	-	-
664.230	INTEREST EARNINGS	350	300	(50)	100.00%	400	500
TOTAL REVENUES		168,436	131,732	(36,704)	500.00%	134,461	136,000
<u>EXPENDITURES</u>							
DEPT. 951 - ROUTINE MAINTENANCE							
706.000	SALARIES	12,383	12,326	(57)	-0.46%	12,491	12,718
715.000	SOCIAL SECURITY	948	943	(5)	-0.53%	956	973
716.000	OPTICAL	28	29	1	3.57%	29	30
718.000	DENTAL	337	322	(15)	-4.45%	323	325
719.000	ACTIVE EE HEALTH INS.	1,365	2,428	1,063	77.88%	2,583	2,743
719.500	ACTIVE EE PRESCR. INS.	279	-	(279)	-100.00%	-	-
720.000	ACTIVE EE LIFE/LTD INS.	137	184	47	34.31%	185	186
722.000	DB PENSION PAYMENTS	1,334	1,435	101	7.57%	1,507	1,583
724.000	WORKER'S COMP.	549	620	71	12.93%	641	653
818.000	STREET SWEEPING	-	1,300	1,300	100.00%	1,350	1,400
822.000	ROAD REPAIR/RECONSTR.	81,795	77,500	(4,295)	-5.25%	277,500	215,000
940.000	EQUIPMENT RENTAL	21,600	19,500	(2,100)	-9.72%	19,500	19,500
TOTAL ROUTINE MAINT. EXP.		120,755	116,587	(4,168)	-3.45%	317,065	255,111
DEPT. 952 - WINTER MAINTENANCE							
706.000	SALARIES	13,537	9,921	(3,616)	-26.71%	10,051	10,232
715.000	SOCIAL SECURITY	1,036	759	(277)	-26.74%	769	783
716.000	OPTICAL	22	23	1	4.55%	23	23
718.000	DENTAL	254	250	(4)	-1.57%	252	253
719.000	ACTIVE EE HEALTH INS.	1,024	1,888	864	84.38%	2,009	2,133
719.500	ACTIVE EE PRESCR. INS.	209	-	(209)	-100.00%	-	-
720.000	ACTIVE EE LIFE/LTD INS.	103	143	40	38.83%	144	145
722.000	DB PENSION PAYMENTS	999	1,073	74	7.41%	1,127	1,184
724.000	WORKER'S COMP.	413	484	71	17.19%	515	536

**LOCAL STREET FUND
FUND 203
BUDGET DETAIL**

TRIENNIAL BUDGET DETAIL – CONCLUDED

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
DEPT. 952 - WINTER MAINTENANCE - CONCLUDED							
757.000	OPERATING SUPPLIES	18,000	17,500	(500)	-2.78%	17,500	18,000
940.000	EQUIPMENT RENTAL	7,200	9,000	1,800	25.00%	9,000	9,000
	TOTAL WINTER MAINT. EXP.	42,797	41,041	(1,756)	-4.10%	41,390	42,289
DEPT. 953 - TRAFFIC SERVICES							
706.000	SALARIES	6,291	1,370	(4,921)	-78.22%	1,388	1,414
715.000	SOCIAL SECURITY	482	105	(377)	-78.22%	107	109
716.000	OPTICAL	14	4	(10)	-71.43%	4	4
718.000	DENTAL	169	36	(133)	-78.70%	36	37
719.000	ACTIVE EE HEALTH INS.	683	270	(413)	-60.47%	287	305
719.500	ACTIVE EE PRESCR. INS.	139	-	(139)	-100.00%	-	-
720.000	ACTIVE EE LIFE/LTD INS.	69	21	(48)	-69.57%	21	21
722.000	DB PENSION PAYMENTS	662	250	(412)	-62.24%	263	277
724.000	WORKER'S COMP.	272	84	(188)	-69.12%	100	117
757.000	OPERATING SUPPLIES	2,800	2,800	-	0.00%	2,850	2,900
940.000	EQUIPMENT RENTAL	1,200	500	(700)	-58.33%	500	500
	TOTAL TRAFFIC SERVICES EXP.	12,781	5,440	(7,341)	-57.44%	5,556	5,684
DEPT. 955 - ADMINISTRATION							
759.000	ADMINISTRATION	12,700	13,000	300	2.36%	13,200	13,400
	SUBTOTAL, EXPENDITURES	189,033	176,068	(12,965)	-6.86%	377,211	316,484
	EXCESS OF REVENUES OVER EXPENDITURES	(20,597)	(44,336)	(23,739)	115.25%	(242,750)	(180,484)
DEPT. 956 - OTHER FINANCING USES							
963.000	TRANSFERS IN	159,000	164,500	5,500	3.46%	166,000	167,000
FUND EQUITY							
	NET CHANGE IN FUND BALANCE	138,403	120,164			(76,750)	(13,484)
	BEGINNING FUND BALANCE	8,980	148,703			268,867	192,117
ENDING FUND BALANCE, FUND 203*		\$ 147,383	\$ 268,867			\$ 192,117	\$ 178,633

* Beginning fund balance for FY2016 uses FY2015 projected fund balance, not ending fund balance per FY2015 budget.

PUBLIC SAFETY FUND FUND 205 FUND INTRODUCTION

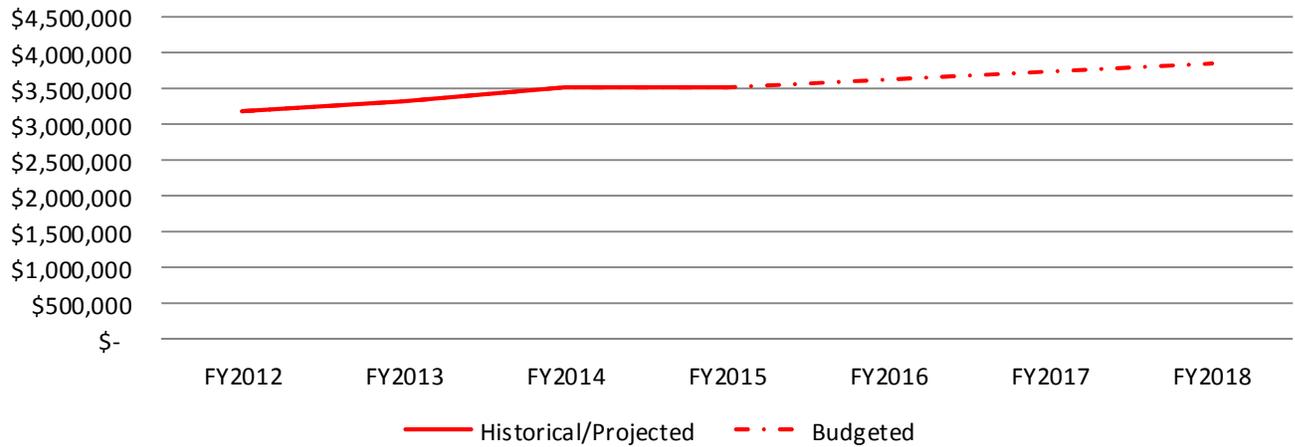
The Public Safety Fund was established in order to properly account for the Public Safety Operating Millage as well as all associated department expenditures. In addition, the fund is also used to account for the Public Act 345 Tax Millage, which funds public safety officer retirement costs.

PUBLIC SAFETY MISSION STATEMENT

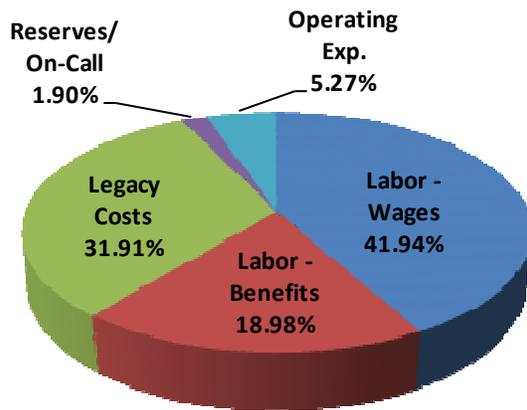
It is the goal of the Center Line Department of Public Safety to serve and protect all of its residents and those who visit the City. We will do everything in our power to prevent, investigate, and prosecute all who are in violation of federal, state, and local laws with the uncompromising pursuit of 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 - FY2012 - FY2018



Expenses by Type, 2016 Budget



FUND AT A GLANCE

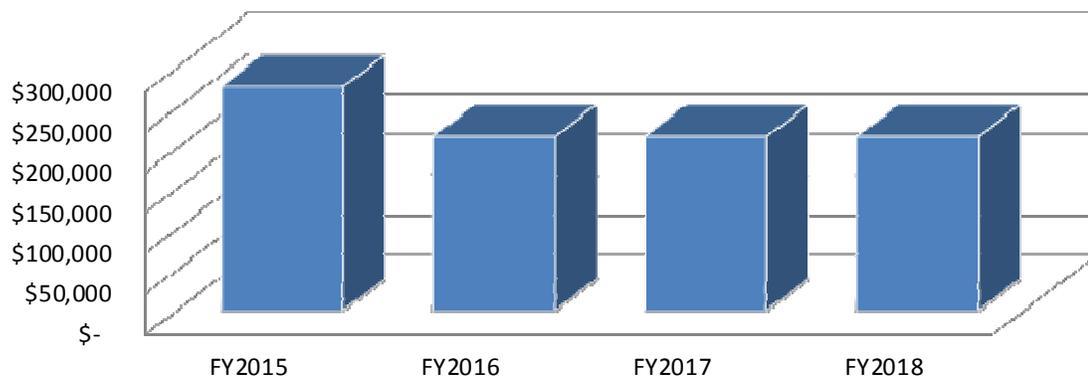
TOP THREE EXPENSES - APPROVED FY2016 BUDGET

205-300-706.000	Salaries	\$ 1,189,212
205-300-723.000	PA345 Pension Exp	762,803
205-300-719.001	Retiree Health Ins.	510,683

BUDGET AT LEVEL OF COUNCIL APPROVAL

2016 Budget	\$ 3,633,441
2017 Budget	3,743,360
2018 Budget	3,860,613

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	ACTUAL	PROJECTED
		FY2012	FY2013	FY2014	PERCENT CHANGE	BALANCE AT FEB 28 '15	BALANCE AT JUN 30 '15
REVENUES							
402.001	PS MILLAGE - REAL TAXES	\$ 1,381,798	\$ 1,039,325	\$ 894,948	-35%	\$ 856,074	\$ 916,011
402.002	PA 345 MILLAGE - REAL	963,338	1,190,590	974,270	1%	1,055,085	1,115,508
410.001	PS MILLAGE - PERSONAL	-	233,303	243,273	100%	234,014	239,250
410.002	PA 345 MILLAGE - PERSONAL	-	265,685	262,996	100%	286,498	293,250
411.001	PS MILLAGE - DELQ REAL	-	-	65	100%	-	-
411.002	PA 345 MILLAGE - DELQ REAL	-	-	65	100%	-	-
437.001	PS MILLAGE - IFT	-	7,916	8,637	100%	11,491	11,491
437.002	PA 345 MILLAGE - IFT	-	9,009	9,335	100%	14,068	14,068
445.000	INTEREST/PENALTIES	-	4,747	4,112	100%	4,683	5,000
448.000	CONTRA - TAX REFUNDS	-	-	(21,105)	-100%	(627)	(2,000)
502.000	HOMELAND SEC. GRANT	-	1,734	2,057	100%	-	1,500
502.300	BULLET PROOF VEST GRANT	3,450	6,894	1,743	-49%	-	-
540.000	MISC STATE REVENUES	-	-	-	0%	290	-
542.000	STATE LIQUOR LIC. REV.	3,941	3,840	3,851	-2%	3,920	3,920
543.000	ACCIDENT COST RECOVERY	4,414	4,682	12,622	186%	4,918	6,500
545.001	PSAP TRAINING GRANT	5,058	6,555	11,268	123%	-	4,000
545.002	PA 302 GRANT REVENUE	16,070	3,772	3,348	-79%	-	2,500
545.003	PSAP 911 GRANT	-	24,499	15,838	100%	20,931	20,931
580.000	OWI CONTRIBUTION	7,304	6,078	9,029	24%	1,577	3,000
600.000	CHARGES FOR SERVICES	-	27,171	21,558	100%	8,113	14,000
601.000	MANDATED FINGERPRINT	-	2,081	2,364	100%	1,801	2,250
656.205	FINES/FORFEITS	-	214	80	100%	-	-
664.230	INTEREST EARNINGS	146	717	897	514%	221	350
671.000	MISCELLANEOUS	-	-	1,310	100%	352	1,000
673.000	SALE OF ASSETS	-	-	24,748	100%	-	250
676.000	REIMBURSEMENTS	5,443	34,296	35,496	552%	826	827
676.003	INSURANCE REIMB.'S	-	-	10,304	100%	50,497	50,497
678.000	DRUNK DRIVING ASSIST.	3,961	7,229	3,085	-22%	-	3,800
TOTAL REVENUES		2,394,923	2,880,337	2,536,194	100%	2,554,732	2,707,903

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
		FY2012	FY2013	FY2014	PERCENT CHANGE	BALANCE AT FEB 28 '15	BALANCE AT JUN 30 '15
<u>EXPENDITURES</u>							
705.000	DISPATCH SALARIES	102,609	159,357	159,528	55%	79,274	130,000
706.000	OFFICER SALARIES	1,080,738	1,170,964	1,165,764	8%	719,156	1,162,131
707.000	PART TIME	3,961	3,438	4,489	13%	18,499	40,000
708.000	OFFICER OVERTIME	188,339	117,273	152,169	-19%	77,738	119,000
709.000	DISPATCH OVERTIME	4,588	7,478	13,569	196%	2,279	6,500
712.000	SICK TIME BUYOUT	-	-	-	0%	12,869	12,869
715.000	SOCIAL SECURITY	33,775	43,671	43,158	28%	28,057	38,783
716.000	OPTICAL	2,476	2,536	2,192	-11%	1,829	2,550
717.000	HOLIDAY PAY	31,277	39,166	34,664	11%	37,965	37,965
718.000	DENTAL	27,378	28,890	27,398	0%	18,601	31,064
719.000	ACTIVE EE HEALTH INS.	668,956	606,493	181,360	-73%	178,724	226,100
719.001	RETIREE HEALTH INSURANCE	-	-	438,212	100%	338,609	469,543
719.003	REIMB. OF RETIREE MEDIC.	-	-	2,358	100%	3,662	5,000
719.500	ACTIVE EE PRESCR. INS.	279,423	276,412	48,141	-83%	8,145	8,145
719.501	RETIREE PRESC. INS.	-	-	256,608	100%	163,847	220,706
720.000	ACTIVE EE LIFE/LTD INS.	13,777	17,196	18,284	33%	12,979	20,335
720.001	RETIREE LIFE/LTD INS.	-	-	1,016	100%	672	974
722.000	MERS DB PENSION PYMTS	155	124	198	28%	-	-
722.500	MERS DC PENSION PYMTS	-	3,000	3,000	100%	3,269	5,000
723.000	ACT 345 PENSION EXPENSE	474,935	548,854	674,807	42%	430,544	645,816
724.000	WORKER'S COMPENSATION	15,158	15,273	19,827	31%	31,639	30,658
728.000	OFFICE SUPPLIES	4,873	5,395	4,149	-15%	2,203	3,790
757.000	OP. SUPPLIES	24,370	17,034	9,705	-60%	10,633	13,065
768.000	UNIFORMS	3,862	27,121	23,029	496%	20,511	21,500
808.000	PROFESSIONAL SERVICES	-	-	3,759	100%	1,636	1,650
831.000	SPECIAL INVESTIGATIONS	-	156	170	100%	120	500
851.000	RADIO MAINTENANCE	785	2,595	4,155	429%	8,406	12,348
853.000	TELEPHONES	20,760	11,256	7,950	-62%	6,523	7,500
861.000	MILEAGE	893	840	1,512	69%	1,701	1,900
862.000	MEMBERSHIPS	515	1,578	1,351	162%	1,008	3,200
863.000	TRAINING	13,926	24,251	27,459	97%	9,452	11,600
863.001	TRAINING - COLLEGE	-	-	-	0%	6,651	8,500
867.000	GAS, OIL, AND GREASE	35,290	30,768	27,111	-23%	15,335	27,000
880.000	COMMUNITY PROMOTIONS	760	736	509	-33%	1,236	1,500
933.000	EQUIPMENT MAINTENANCE	24,312	39,517	37,220	53%	28,735	37,497
935.000	PISTOL RANGE SUPPLIES	432	945	1,386	221%	804	1,000

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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
EXPENDITURES - CONCLUDED							
940.000	EQUIPMENT RENTAL	25,575	18,421	34,301	34%	13,259	31,320
962.000	MISCELLANEOUS	2,962	1,839	1,122	-62%	1,514	2,000
964.000	POLICE RESERVES	24,291	24,333	21,815	-10%	16,657	30,000
965.000	ON-CALL FIRE	16,348	37,560	35,506	117%	26,302	40,000
970.000	CAPITAL OUTLAY	58,336	38,424	37,254	-36%	26,958	43,610
	TOTAL EXPENDITURES	3,185,835	3,322,894	3,526,205	11%	2,368,001	3,512,619
EXCESS OF REVENUES OVER EXPENDITURES		(790,912)	(442,557)	(990,011)		186,731	(804,716)
OTHER FINANCING SOURCES							
699.101	TRANSFERS IN	790,912	770,900	866,739	100%	-	876,463
FUND EQUITY							
	NET CHANGE IN FUND BALANCE	-	328,343	(123,272)		186,731	71,747
	BEGINNING FUND BALANCE	-	-	328,343		205,071	205,071
ENDING FUND BALANCE, FUND 205		\$ -	\$ 328,343	\$ 205,071		\$ 391,802	\$ 276,818

PUBLIC SAFETY FUND
FUND 205
BUDGET DETAIL

TRIENNIAL BUDGET DETAIL

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
REVENUES							
402.001	PS MILLAGE - REAL TAXES	\$ 916,011	\$ 922,637	\$ 6,626	0.72%	\$ 927,271	\$ 955,271
402.002	PA 345 MILLAGE - REAL	1,115,508	1,067,645	(47,863)	-4.29%	1,186,110	1,257,164
410.001	PS MILLAGE - PERSONAL	239,250	237,757	(1,493)	-0.62%	161,613	148,224
410.002	PA 345 MILLAGE - PERS.	293,250	273,319	(19,931)	-6.80%	205,209	193,979
437.001	PS MILLAGE - IFT	9,696	19,842	10,146	104.64%	11,173	11,341
437.002	PA 345 MILLAGE - IFT	11,871	22,810	10,939	92.15%	14,208	14,842
445.000	INTEREST/PENALTIES	5,000	5,000	-	0.00%	5,000	5,000
448.000	CONTRA - TAX REFUNDS	(2,000)	(2,000)	-	0.00%	(2,000)	(2,000)
542.000	STATE LIQUOR LIC. REV.	4,000	4,000	-	0.00%	4,000	4,000
543.000	ACCIDENT COST RECOV.	10,000	7,500	(2,500)	-25.00%	7,500	7,500
545.001	PSAP TRAINING GRANT	4,000	4,000	-	0.00%	4,000	4,000
545.002	PA 302 GRANT REV.	2,500	3,000	500	20.00%	3,000	3,000
545.003	PSAP 911 GRANT	18,990	2,000	(16,990)	-89.47%	2,000	2,000
575.000	PS MILLAGE - PA 86	-	-	-	0.00%	76,913	94,945
575.001	PA345 MILLAGE - PA 86	-	-	-	0.00%	100,324	124,591
580.000	OWI CONTRIBUTION	-	5,000	5,000	100.00%	5,000	5,500
600.000	CHARGES FOR SERVICES	12,000	12,000	-	0.00%	12,000	12,000
601.000	MANDATED FINGERPRINT	2,000	2,040	40	2.00%	2,050	2,080
664.230	INTEREST EARNINGS	800	500	(300)	-37.50%	750	900
671.000	MISCELLANEOUS	1,200	1,000	(200)	-16.67%	1,000	1,000
673.000	SALE OF ASSETS	1,500	-	(1,500)	-100.00%	-	-
676.000	REIMBURSEMENTS	827	-	(827)	-100.00%	-	-
676.003	INSURANCE REIMB.'S	40,476	-	(40,476)	-100.00%	-	-
678.000	DRUNK DRIVING ASSIST.	3,800	3,500	(300)	-7.89%	3,600	3,700
TOTAL REVENUES		2,690,679	2,591,550	(99,129)	-3.68%	2,730,721	2,849,037

PUBLIC SAFETY FUND
FUND 205
BUDGET DETAIL

TRIENNIAL BUDGET DETAIL - CONTINUED

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
EXPENDITURES							
705.000	DISPATCH SALARIES	\$ 146,341	\$ 140,716	\$ (5,625)	-3.84%	\$ 145,437	\$ 149,587
706.000	OFFICER SALARIES	1,198,205	1,189,212	(8,993)	-0.75%	1,191,429	1,198,113
707.000	DISP/CLER. PART TIME	40,436	40,320	(116)	-0.29%	40,320	40,365
708.000	OFFICER OVERTIME	119,000	137,777	18,777	15.78%	138,204	139,046
709.000	DISPATCH OVERTIME	13,000	15,827	2,827	21.75%	16,364	16,833
712.000	SICK TIME BUYOUT	-	17,291	17,291	100.00%	17,326	17,431
715.000	SOCIAL SECURITY	38,783	39,879	1,096	2.83%	40,396	40,958
716.000	OPTICAL	2,550	2,844	294	11.53%	2,844	2,892
717.000	HOLIDAY PAY	37,619	53,687	16,068	42.71%	53,734	53,997
718.000	DENTAL	31,064	32,508	1,444	4.65%	32,688	33,708
719.000	ACTIVE EE HEALTH INS.	218,268	218,638	370	0.17%	246,267	260,244
719.001	RETIREE HEALTH INS.	478,207	510,683	32,476	6.79%	564,028	634,408
719.003	REIMB. OF RETIREE MEDIC.	10,000	-	(10,000)	-100.00%	-	-
719.500	ACTIVE EE PRESCR. INS.	8,145	-	(8,145)	-100.00%	-	-
719.501	RETIREE PRESCR. INS.	290,280	152,073	(138,207)	-47.61%	162,144	166,176
720.000	ACTIVE EE LIFE/LTD INS.	20,335	20,304	(31)	-0.15%	20,406	20,508
720.001	RETIREE LIFE/LTD INS.	1,008	985	(23)	-2.28%	1,030	1,064
722.500	DC PENSION PAYMENTS	5,000	5,000	-	0.00%	5,000	5,000
723.000	ACT 345 PENSION EXP.	645,816	762,803	116,987	18.11%	780,000	790,000
724.000	WORKER'S COMP.	30,658	32,456	1,798	5.86%	33,395	33,460
728.000	OFFICE SUPPLIES	3,790	4,000	210	5.54%	4,200	4,200
757.000	OP. SUPPLIES	13,065	10,365	(2,700)	-20.67%	10,365	10,365
768.000	UNIFORMS	21,500	21,500	-	0.00%	21,500	21,500
808.000	PROF. SERVICES	1,650	1,650	-	0.00%	1,650	1,650
831.000	SPECIAL INVESTIGATIONS	960	-	(960)	-100.00%	-	-
851.000	RADIO MAINTENANCE	12,348	10,500	(1,848)	-14.97%	10,500	11,000
853.000	TELEPHONES	7,500	7,500	-	0.00%	7,500	7,500
861.000	MILEAGE	1,900	2,200	300	15.79%	2,250	2,250
862.000	MEMBERSHIPS	1,000	3,400	2,400	240.00%	3,400	3,500
863.000	TRAINING	11,600	10,125	(1,475)	-12.72%	8,725	8,725
863.001	TRAINING-COLLEGE	8,000	4,500	(3,500)	-43.75%	4,500	4,500
863.002	TRAINING - PA302	-	3,000	3,000	100.00%	3,000	4,125
867.000	GAS, OIL, AND GREASE	30,000	30,000	-	0.00%	30,000	30,000
880.000	COMMUNITY PROMOTION	1,500	1,550	50	3.33%	1,550	1,550
933.000	EQUIPMENT MAINT.	37,497	30,000	(7,497)	-19.99%	30,000	30,000
935.000	PISTOL RANGE	1,000	3,700	2,700	270.00%	3,700	3,700
940.000	EQUIPMENT RENTAL	31,320	41,948	10,628	33.93%	34,008	35,008

PUBLIC SAFETY FUND
FUND 205
BUDGET DETAIL

TRIENNIAL BUDGET DETAIL – CONCLUDED

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
EXPENDITURES - CONCLUDED							
962.000	MISCELLANEOUS	\$ 2,000	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ 2,000
964.000	POLICE RESERVES	30,000	31,000	1,000	3.33%	32,500	33,250
965.000	ON-CALL FIRE	35,000	38,000	3,000	8.57%	40,000	41,000
970.000	CAPITAL EQUIPMENT	33,610	3,500	(30,110)	-89.59%	1,000	1,000
TOTAL EXPENDITURES		3,619,955	3,633,441	13,486	0.37%	3,743,360	3,860,613
EXCESS OF REVENUES OVER EXPENDITURES		\$ (929,276)	\$(1,041,891)	\$ (112,615)	12.12%	\$(1,012,639)	\$(1,011,576)
OTHER FINANCING SOURCES							
963.000	TRANSFERS IN	928,923	980,106	51,183	5.51%	1,012,617	1,011,569
FUND EQUITY							
NET CHANGE IN FUND BALANCE		(353)	(61,785)			(22)	(7)
BEGINNING FUND BALANCE		206,266	276,818			215,033	215,011
ENDING FUND BALANCE, FUND 205*		\$ 205,913	\$ 215,033			\$ 215,011	\$ 215,004

* Beginning fund balance for FY2016 uses FY2015 projected fund balance, not ending fund balance per FY2015 budget.

PUBLIC SAFETY FUND
FUND 205
BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
<u>REVENUES</u>			
402.001	PS MILLAGE - REAL TAXES	Real property tax collections for the Public Safety Operating Millage (7.5000 mills). Represents 79.43% of Public Safety Operating Millage collections.	\$ 922,637
402.002	PA 345 MILLAGE - REAL	Real property tax collections for the Public Act 345 Operating Millage (8.5855 mills). Represents 79.43% of Public Act 345 Operating Millage collections.	1,067,645
410.001	PS MILLAGE - PERSONAL	Personal property tax collections for the Public Safety Operating Millage (7.5000 mills). Represents 20.57% of Public Safety Operating Millage collections.	237,757
410.002	PA 345 MILLAGE - PERS.	Personal property tax collections for the Public Act 345 Operating Millage (8.5855 mills). Represents 20.57% of Public Act 345 Operating Millage collections.	273,319
437.001	PS MILLAGE - IFT/CFT	A special state-wide program for certain industrial/manufacturing and commercial businesses where only 50% of each millage is levied on the participating business.	19,842
437.002	PA 345 MILLAGE - IFT/CFT	Same program as above for the PA 345 millage.	22,810
445.000	INTEREST/PENALTIES	Interest and penalty charges on delinquent tax bills	5,000
448.000	CONTRA - TAX REFUNDS	Refunds as a result of local board of review changes and/or Michigan Tax Tribunal changes to prior year taxable values.	(2,000)
542.000	STATE LIQUOR LIC. REV.	Liquor License receipts from the State of Michigan	4,000
543.000	ACCIDENT COST RECOV.	Revenues collected from individuals involved in accidents which damage City property, such as road signs.	7,500
545.001	PSAP TRAINING GRANT	Dispatcher training grant from the State of Michigan	4,000
545.002	PA 302 GRANT	Officer training grant from the State of Michigan	3,000
545.003	PSAP 911 GRANT	Grant for 911 system maintenance and replacement from the State of Michigan	2,000
580.000	OWI CONTRIBUTION	OWI reimbursements from the County	5,000
600.000	CHARGES FOR SERVICES	Charges for various public safety services as outlined in the City's fee schedule	12,000
601.000	MANDATED FINGERPRINT	Fingerprinting charges collected per the City's fee schedule	2,040
664.230	INTEREST EARNINGS	Bank interest earned. Allocated across all funds annually based upon pooled cash holdings in each fund at fiscal year end.	500
671.000	MISCELLANEOUS		1,000
678.000	DRUNK DRIVING ASSIST.	Reimbursements from the County to the department for labor and materials cost of drunk driving arrests and processing.	3,500
TOTAL REVENUES			\$ 2,591,550

PUBLIC SAFETY FUND

FUND 205

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION - CONTINUED

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016																																													
EXPENDITURES																																																
705.000	DISPATCH SALARIES	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><u>Position (Dispatch)</u></td> <td style="width: 15%;"><u>FTE*</u></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 25%;"></td> </tr> <tr> <td>Dispatch IV</td> <td>2.10</td> <td>\$</td> <td>74,822</td> <td></td> </tr> <tr> <td>Dispatch II</td> <td>2.10</td> <td></td> <td>65,894</td> <td></td> </tr> <tr> <td>TOTAL</td> <td>4.20</td> <td></td> <td>140,716</td> <td style="text-align: right;">\$ 140,716</td> </tr> </table>	<u>Position (Dispatch)</u>	<u>FTE*</u>				Dispatch IV	2.10	\$	74,822		Dispatch II	2.10		65,894		TOTAL	4.20		140,716	\$ 140,716																										
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706.000	SALARIES	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><u>Position (Officers)</u></td> <td style="width: 15%;"><u>FTE*</u></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 25%;"></td> </tr> <tr> <td>Director</td> <td>1.00</td> <td>\$</td> <td>66,066</td> <td></td> </tr> <tr> <td>Lieutenants</td> <td>2.00</td> <td></td> <td>154,532</td> <td></td> </tr> <tr> <td>Sergeant</td> <td>2.10</td> <td></td> <td>151,510</td> <td></td> </tr> <tr> <td>Corporal</td> <td>2.10</td> <td></td> <td>141,160</td> <td></td> </tr> <tr> <td>Officer V</td> <td>8.35</td> <td></td> <td>522,291</td> <td></td> </tr> <tr> <td>Officer III</td> <td>2.10</td> <td></td> <td>104,667</td> <td></td> </tr> <tr> <td>Officer II</td> <td>1.05</td> <td></td> <td>48,986</td> <td></td> </tr> <tr> <td>TOTAL</td> <td>18.70</td> <td></td> <td>1,189,212</td> <td style="text-align: right;">1,189,212</td> </tr> </table> <p>*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.</p>	<u>Position (Officers)</u>	<u>FTE*</u>				Director	1.00	\$	66,066		Lieutenants	2.00		154,532		Sergeant	2.10		151,510		Corporal	2.10		141,160		Officer V	8.35		522,291		Officer III	2.10		104,667		Officer II	1.05		48,986		TOTAL	18.70		1,189,212	1,189,212	
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708.000	OFFICER OVERTIME	Overtime worked by public safety officers; forecasted figures are based upon 2,915 total overtime hours, which are allocated based on historical overtime hours worked by officer rank in order to establish a reasonable dollar figure.	137,777																																													
709.000	DISPATCH OVERTIME	Overtime worked by dispatchers.	15,827																																													
712.000	SICK TIME BUYOUT	Annual buyout of officer sick time in accordance with collective bargaining agreement. Officers hired before September 2011 have an option to liquidate or transfer to vacation up to 46 hours while those hired after September 2011 are automatically paid out their remaining sick hours. Amount budgeted is based on past amounts liquidated and accounts for increased hourly rates from which the buyouts are based upon.	17,291																																													
715.000	SOCIAL SECURITY	7.65 percent of dispatch and director wages, rounded. All public safety officers are exempt from social security, so officer wages are calculated at 1.45%, which is the Medicare portion of FICA taxes.	39,879																																													
716.000	OPTICAL	Actively covered: 21 Active Employees	2,844																																													
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.	53,687																																													
718.000	DENTAL	Actively covered: 21 Active Employees	32,508																																													
719.000	ACTIVE EE HEALTH INS.	Actively covered: 20% employee healthcare contribution 14 Active Employees covered 1 Active employee covered and also receiving a health care savings program contribution from the city in lieu of retiree healthcare 6 Actives with Medical Opt-Out Payments 1 Active employee not offered medical coverage (Director), but receiving a health care savings program contribution from the city in lieu of retiree healthcare	218,638																																													

**PUBLIC SAFETY FUND
FUND 205
BUDGET DETAIL**

ACCOUNT LEVEL – ADDITIONAL INFORMATION - CONTINUED

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
<u>EXPENDITURES - CONCLUDED</u>			
719.001	RETIREE HEALTH INS.	Actively covered: 41 Retirees	\$ 510,683
719.501	RETIREE PRESC. INS.	Same coverages as retiree Prescription above	152,073
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 22 Active Employees	20,304
720.001	RETIREE LIFE/LTD INS.	Actively covered: 29 Retirees	985
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.	762,803
722.500	DC PENSION PAYMENTS	Defined Contribution Plan - Employer contribution is \$5,000 annually based upon appointment letter of Director of Public Safety.	5,000
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	32,456
728.000	OFFICE SUPPLIES	Miscellaneous supplies	4,000
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.	10,365
768.000	UNIFORMS	Paid annually to all personnel eligible per union contracts. Also accounts per new hire uniform purchase expenditures.	21,500
808.000	PROF. SERVICES	Critical incident debriefing services provided by a third-party company	1,650
851.000	RADIO MAINTENANCE	Maintenance on public safety's radio system.	10,500
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.	7,500
861.000	MILEAGE	Miles driven for City business, reimbursed at the current IRS mileage rate	2,200
862.000	MEMBERSHIPS	Traffic Improvement Assoc. of Michigan \$ 2,200 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 400 <u>3,400</u>	3,400
863.000	TRAINING	Public Safety training seminars and conferences not otherwise covered by PA302 grant funds	10,125
863.001	TRAINING - COLLEGE	College coursework paid in accordance with union agreements to eligible personnel	4,500
863.002	TRAINING - PA302	Public safety officer training eligible for reimbursement under PA302 grant funds	3,000
867.000	GAS, OIL, & GREASE	Public safety vehicle fuel costs	30,000
880.000	COMMUNITY PROMO.	Various community involvement programs and City Open House event	1,550
933.000	EQUIPMENT MAINT.	Vehicle and communications (other than radio) equipment maintenance	30,000
935.000	PISTOL RANGE	Shooting range ammunition and upkeep of the shooting range	3,700
940.000	EQUIPMENT RENTAL	CLEMIS and LEIN terminal costs	41,948
962.000	MISCELLANEOUS		2,000
964.000	POLICE RESERVES	1,498 hours (0.72 FTE); used for special events. Also includes a \$300 uniform allowance for each reserve.	31,000
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.	38,000
970.000	CAPITAL EQUIPMENT	Re-usable small equipment purchases with useful life greater than one year	3,500
TOTAL EXPENDITURES			3,633,441

PUBLIC SAFETY FUND
FUND 205
BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION - CONCLUDED

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
<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.	\$ 980,106
TOTAL CHANGE IN FUND BALANCE, FUND 205			\$ (61,785)

DRUG LAW ENFORCEMENT FUND

FUND 265

FUND INTRODUCTION AND BUDGET

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).

For budgeting purposes, the city passes a budget of \$-0- revenues and \$-0- expenditures each year. This figure is amended as forfeitures are received and as the public safety director requests equipment and other equipment to enhance law enforcement efforts.

CDBG FUND
FUND 275

FUND INTRODUCTION AND BUDGET

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 2018. The program year will begin on July 1, 2017 and the City will need to spend all CDBG funding by no later than December 31, 2018.

As of the date of publication of this budget, the City is in the midst of a concrete and road repair project in CDBG-eligible areas of the City. Per the City's budget resolution, any funds remaining unspent as of the end of the City's fiscal year will be rolled-over into fiscal year 2016. The City will have until December 31, 2015 to complete the fiscal year 2015 CDBG concrete and road repair project.

For fiscal year 2018, the City projects that it will be awarded the same amount that was awarded in fiscal year 2015, the last fiscal year the city received funds. The amount awarded then was \$172,960. No formal plan has been made at the time of publication of this budget document concerning the use of these funds in fiscal year 2018.

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 2016, rates for garbage disposal services will remain at prior year levels while water consumption charges will decrease by 3.3 percent and sewer usage charges will decrease by 3.0 percent. Both ready-to-serve fees and industrial waste charges (IWC) will remain at prior year levels.

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 2015 as well as what a typical bill will look like in fiscal year 2016 after the new rates go into effect:

	FISCAL YEAR		CHANGE	
	2015	2016	DOLLAR	PERCENT
Water				
Consumption	\$ 37.90	\$ 36.65	\$ (1.25)	-3.3%
Ready-to-Serve	14.00	14.00	-	0.0%
Sewer	63.76	61.84	(1.92)	-3.0%
Garbage	18.20	18.20	-	0.0%
TOTAL	<u>\$ 133.86</u>	<u>\$ 130.69</u>	<u>\$ (3.17)</u>	<u>-2.4%</u>

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

WATER AND SEWER FUND

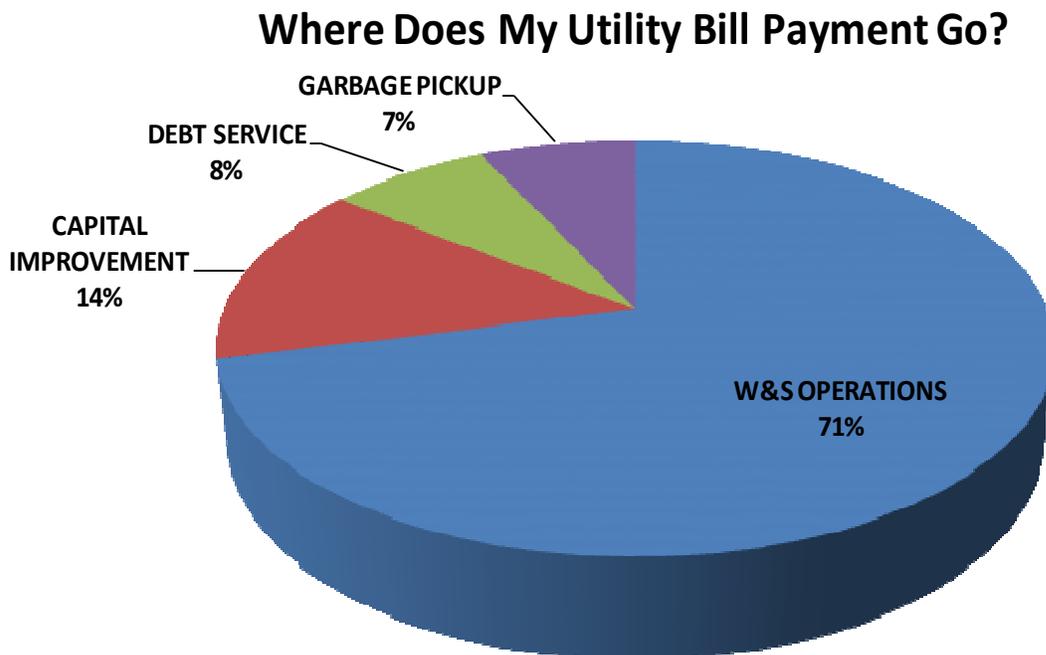
FUND 592

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 residential 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 \$1,481,500 in fiscal year 2016, that only makes up 58.5 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 \$757,000 in fiscal year 2016. Legacy costs, which are costs the System pays to former employees for retiree healthcare and pension, will cost the System nearly \$160,000 in fiscal year 2016. Finally, the current employees’ wages and benefits will cost the System \$137,000 in fiscal year 2016.

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 needs. Capital Improvement, which is included in the overall rates, makes up \$15.70, or roughly 21 percent, of the total charge per MCF for fiscal year 2016.

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 \$8.31, or roughly 11 percent, of the total charge per MCF for fiscal year 2016.

WATER AND SEWER FUND FUND 592

WATER AND SEWER RATES – FISCAL YEAR 2016

The City of Center Line will place the following rates into effect as of July 1, 2015.

	PER 1,000 CUFT -OR- 1 MCF (10 UNITS)	PER 100 CUFT (1 UNIT)	PER 1,000 GAL. (1 UNIT)
WATER RATE	\$ 27.4144	\$ 2.7414	\$ 3.6647
SEWER RATE	46.2588	4.6259	6.1839
	\$ 73.6732	\$ 7.3673	\$ 9.8486

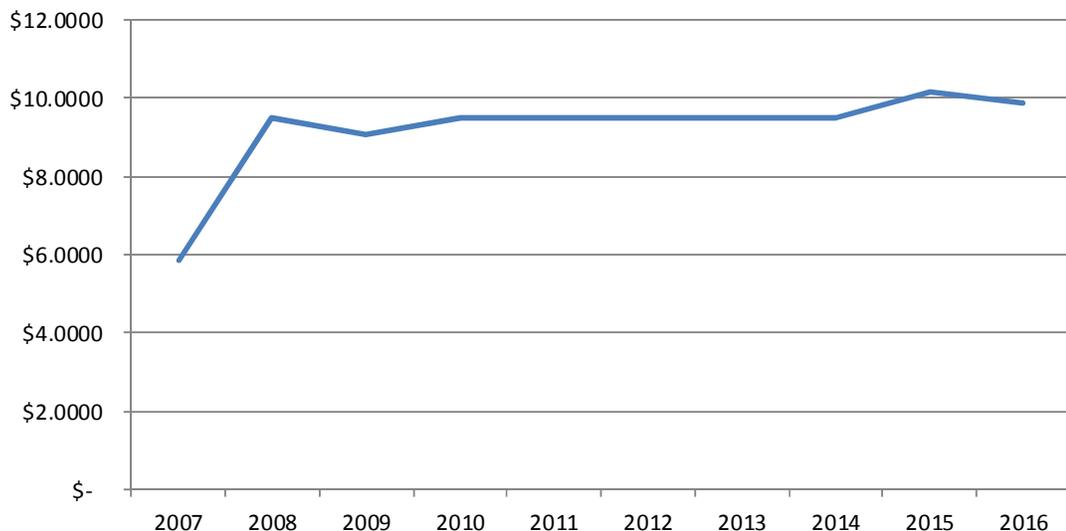
The rates shown above represent a 3.16 percent decrease over fiscal year 2015 rates. Water and sewer rates have decreased as a result of higher usage than expected in both fiscal year 2014 and thus far in the current fiscal year, which means that the system’s rates can be lowered because some components of the consumption rates are based on expenses that do not change at the same percentage as usage changes. Examples of such components are debt service and depreciation charges.

The increase in usage is likely the result of two factors. First, higher occupancy has led to more usage and second, the system has nearly completed its meter replacement plan, which has decreased system loss due to older meters not correctly reading water flows into customer buildings.

The city believes that the rate structure as proposed will allow the system to maintain target working capital figures while providing funding for water main replacement projects over the next three years.

The following chart shows consumption rate history over the past ten years:

Historical & Planned Combined Water and Sewer Consumption Rates, 2007-2016



WATER AND SEWER FUND
FUND 592

WATER AND SEWER RATES – FISCAL YEAR 2016

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	32,000	21.17308	\$ 677,539
DEPRECIATION	32,000	3.67487	117,596
CAPITAL	32,000	0.40603	12,993
RESERVE	32,000	0.00000	-
DEBT SERVICE	32,000	2.16041	69,133
		27.41439	\$ 877,261

SEWER RATE DETAIL	<u>PROJECTED USAGE (MCF)</u>	<u>RATE/MCF</u>	<u>REVENUES GENERATED</u>
OPERATIONS	32,000	28.49508	\$ 911,843
DEPRECIATION	32,000	10.45919	334,694
CAPITAL	32,000	1.15563	36,980
RESERVE	32,000	0.00000	-
DEBT SERVICE	32,000	6.14885	196,763
		46.25875	\$ 1,480,280

COMBINED RATE DETAIL	<u>PROJECTED USAGE (MCF)</u>	<u>RATE/MCF</u>	<u>REVENUES GENERATED</u>
OPERATIONS	32,000	49.66816	\$ 1,589,381
DEPRECIATION	32,000	14.13406	452,290
CAPITAL	32,000	1.56166	49,973
RESERVE	32,000	0.00000	-
DEBT SERVICE	32,000	8.30926	265,896
		73.67314	\$ 2,357,540

WATER AND SEWER FUND
FUND 592

WATER AND SEWER RATES – FISCAL YEAR 2016

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 2016, 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"	2,465	\$ 14.00	\$ 34,510	\$ 207,060
3/4"	1	17.00	17	102
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
TOTAL	2,771		\$ 57,330	\$ 343,980

* Billing cycle is 60 days (every two months)

WATER AND SEWER FUND
FUND 592

WATER AND SEWER RATES – FISCAL YEAR 2016

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.

The current rates will not be changed for fiscal year 2016, and are as follows:

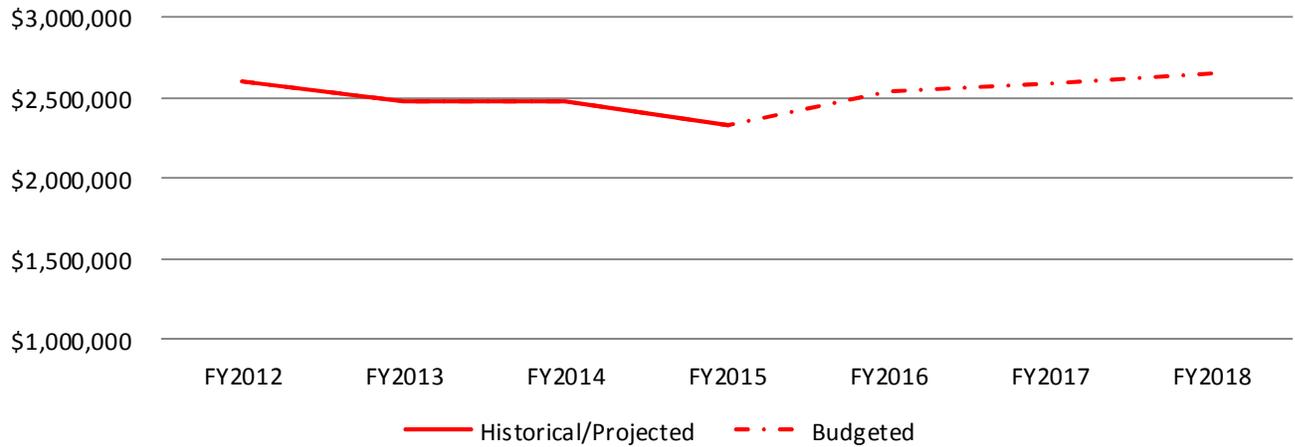
INDUSTRIAL WASTE CONTROL (IWC) FEE
(Billed only to non-residential users)

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

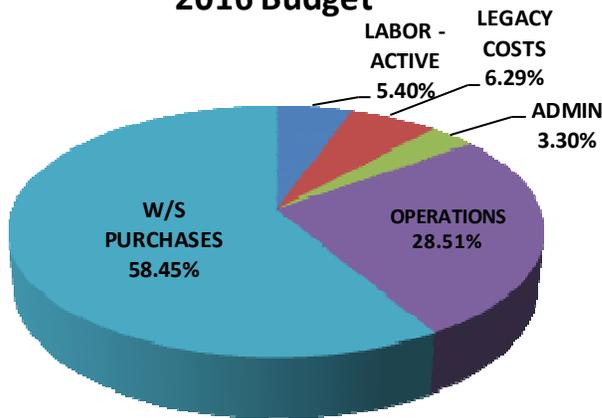
* Billing cycle is 60 days (every two months)

WATER AND SEWER FUND FUND 592 FUND DASHBOARD

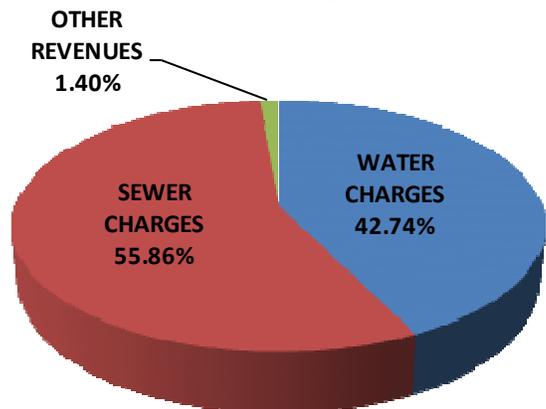
Operating Expenses, Historical and Budgeted - FY2012 - FY2018



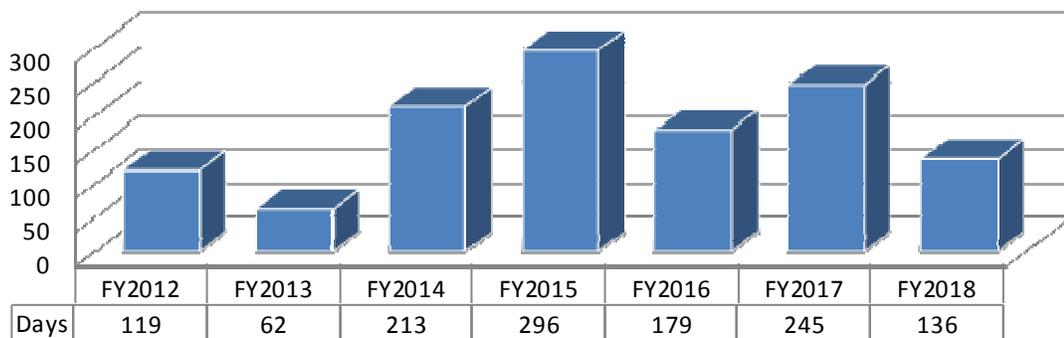
Operating Expenses by Type, 2016 Budget



Operating Revenues by Type, 2016 Budget



Historical and Projected Available Working Capital Expressed as Days of Operating Expenses Fiscal Years 2012 Through 2018



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
		FY2012	FY2013	FY2014	PERCENT CHANGE	BALANCE AT FEB 28 '15	BALANCE AT JUN 30 '15
OPERATING REVENUES							
643.000	WATER SALES	\$ 1,363,662	\$ 1,166,716	\$ 1,220,574	-10%	\$ 625,498	\$ 1,194,587
643.001	METER SALES	-	174	-	0%	-	-
644.000	INTEREST ON DELQ. BILLS	1,509	39,606	30,622	1929%	25,795	37,500
646.000	TURN ON FEES	1,927	4,350	3,725	93%	2,170	3,000
647.000	SEWAGE DISP. REVENUE	1,520,491	1,424,965	1,407,450	-7%	795,971	1,547,005
649.592	CONTRA - REFUNDS	-	-	(2,959)	-100%	-	-
665.000	INTEREST - DELQ. BILLS	9,572	246	9,721	2%	-	-
671.000	MISCELLANEOUS	9,973	4,618	49,585	397%	2,529	3,500
	TOTAL REVENUES	2,907,134	2,640,675	2,718,718	-6%	1,451,963	2,785,592
OPERATING EXPENSES							
706.000	SALARIES	114,710	72,684	59,177	-48%	39,586	60,922
707.000	PART TIME	1,077	22	333	-69%	72	1,000
709.000	OVERTIME	7,420	7,975	9,614	30%	9,936	12,000
715.000	SOCIAL SECURITY	9,900	6,172	6,055	-39%	3,793	5,655
716.000	OPTICAL	276	324	164	-41%	123	206
718.000	DENTAL	1,764	1,768	1,967	12%	1,292	2,445
719.000	ACTIVE EE HEALTH INS.	50,642	59,187	12,898	-75%	6,458	8,880
719.001	RETIREE HEALTH INSURANCE	-	-	40,412	100%	31,271	43,782
719.500	ACTIVE EE PRESCR. INS.	41,888	32,783	3,528	-92%	3,969	4,200
719.501	RETIREE PRESCR. INS.	-	-	24,289	100%	15,987	25,177
720.000	ACTIVE EE LIFE/LTD INS.	1,074	1,489	927	-14%	586	900
720.001	RETIREE LIFE/LTD INS.	-	-	134	100%	67	105
722.000	DB PENSION PAYMENTS	18,951	25,645	22,540	19%	19,872	34,066
724.000	WORKER'S COMPENSATION	596	1,157	1,020	71%	2,066	2,066
726.000	OPEB EXPENSE	165,188	91,508	91,686	-44%	-	91,508
728.000	OFFICE SUPPLIES	339	2,202	9,940	2832%	2,961	4,000
757.000	OPERATING SUPPLIES	29,917	41,135	74,382	149%	19,682	41,600
768.000	UNIFORMS	714	582	944	32%	340	1,040
808.000	PROFESSIONAL SERVICES	105,931	138,037	118,493	12%	-	-
808.003	CITY PROF. SERVICES	-	-	-	0%	-	81,265
808.004	PROF. SERVICES - PRINTING	-	-	-	0%	1,528	4,800
820.000	ENGINEERING	13,910	5,654	3,636	-74%	4,594	5,200
853.000	TELEPHONES	9,790	226	793	-92%	665	1,000
861.000	MILEAGE	-	-	297	100%	45	150
862.000	MEMBERSHIPS	11,176	6,556	3,409	-69%	5,510	5,510
863.000	TRAINING	-	-	994	100%	272	1,000
864.000	CONFERENCES/WORKSHOPS	1,360	1,416	-	-100%	-	-

WATER AND SEWER FUND

FUND 592

BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION – CONTINUED

ACCT NO.	ACCOUNT TITLE	PRIOR FISCAL YEARS			THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT FEB 28 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
OPERATING EXPENSES - CONTINUED							
867.000	GAS, OIL, AND GREASE	6,337	11,984	4,867	-23%	3,287	7,000
921.000	ELECTRICITY	20,426	22,203	22,003	8%	11,214	22,000
923.000	HEAT	4,281	858	1,606	-62%	510	1,660
924.000	WATER PURCHASES	411,913	378,955	413,772	0%	176,877	323,068
924.001	WATER PURCH - LIFT STAT.	-	5,728	595	100%	748	2,000
927.000	SEWAGE DISPOSAL	942,513	932,202	997,285	6%	472,572	873,000
927.001	INDUST. WASTE CHARGES	-	-	-	0%	-	112,386
930.000	W/S SYSTEM MAINTENANCE	34,761	13,574	76,230	119%	29,559	70,000
931.000	BUILDING MAINTENANCE	1,220	98,437	1,294	6%	2,055	3,000
933.000	EQUIPMENT MAINTENANCE	148,658	21,535	29,138	-80%	11,819	30,000
937.000	SEWER MAINTENANCE	1,180	1,450	-	-100%	-	-
962.000	MISCELLANEOUS EXP.	526	6,951	403	-23%	-	500
968.000	DEPRECIATION	444,775	485,744	441,546	-1%	-	441,546
TOTAL OPERATING EXPENSES		2,603,213	2,476,143	2,476,371	-5%	879,316	2,324,637
OPERATING INCOME (LOSS)		303,921	164,532	242,347		572,647	460,955
NONOPERATING REVENUES (EXPENSES)							
664.230	INTEREST EARNINGS	1,907	1,767	1,745	-8%	308	550
962.001	PYMT PLAN WRITE OFF'S	-	(20,120)	-	0%	-	(1,000)
968.010	AMORTIZATION	(40,914)	(40,914)	(40,914)	0%	-	(40,914)
995.000	INTEREST EXPENSE	(215,664)	(285,391)	(265,652)	23%	(127,508)	(244,728)
995.001	BOND ISSUANCE COSTS	(62,781)	-	-	-100%	-	-
995.002	GRANT REPAYMENT	-	(82,099)	-	0%	-	-
999.000	TRUSTEE FEES	(513)	(626)	(626)	22%	(647)	(647)
TOTAL NONOPERATING REVENUES (EXPS.)		(317,965)	(427,383)	(305,447)		(127,847)	(286,739)
699.101	TRANSFERS IN	596,141	888,330	1,025,145	72%	973,027	1,090,247

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 PERCENT CHANGE	ACTUAL BALANCE AT FEB 28 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
NET POSITION							
	CHANGE IN NET POSITION	582,097	625,479	962,045		1,417,827	1,264,463
	BEGINNING NET POSITION	10,305,172	10,887,269	11,512,748			12,474,793
	LESS: INVESTMENT IN CAP. ASSETS	(9,773,323)	(10,024,386)	(10,512,445)			(11,078,648)
	LESS: DESIG. FOR CAP. PROJECTS	-	-	(724,163)			(1,498,289)
<hr/>							
AVAILABLE NET POSITION, FUND 592		\$ 1,113,946	\$ 1,488,362	\$ 1,238,185	11%		\$ 1,162,319

WATER AND SEWER FUND

FUND 592

BUDGET DETAIL

TRIENNIAL BUDGET DETAIL

ACCT NO.	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
OPERATING REVENUES							
643.000	WATER SALES	\$ 1,194,587	\$ 1,221,241	26,654	2.23%	\$ 1,221,241	\$ 1,221,241
644.000	PENALTIES	30,000	35,000	5,000	16.67%	35,000	35,000
646.000	TURN ON FEES	3,000	3,000	-	0.00%	3,000	3,000
647.000	SEWAGE DISP. REVENUE	1,544,569	1,596,410	51,841	3.36%	1,596,410	1,596,410
671.000	MISCELLANEOUS	1,500	2,000	500	33.33%	2,000	2,000
	TOTAL REVENUES	2,773,656	2,857,651	83,995	3.03%	2,857,651	2,857,651
OPERATING EXPENSES							
706.000	SALARIES	60,922	66,945	6,023	9.89%	67,851	69,118
707.000	PART TIME	8,769	667	(8,102)	-92.39%	671	679
709.000	OVERTIME	2,000	13,000	11,000	550.00%	14,000	14,500
715.000	SOCIAL SECURITY	5,484	6,167	683	12.45%	6,313	6,449
716.000	OPTICAL	206	214	8	3.88%	214	216
718.000	DENTAL	2,445	2,375	(70)	-2.86%	2,393	2,401
719.000	ACTIVE EE HEALTH INS.	11,333	18,201	6,868	60.60%	19,404	20,515
719.001	RETIREE HEALTH INS.	41,184	49,988	8,804	21.38%	51,827	57,914
719.500	ACTIVE EE PRESCR. INS.	2,416	-	(2,416)	-100.00%	-	-
719.501	RETIREE PRESC. INS.	28,320	6,588	(21,732)	-76.74%	6,756	6,924
720.000	ACTIVE EE LIFE/LTD INS.	900	1,147	247	27.44%	1,153	1,159
720.001	RETIREE LIFE/LTD INS.	67	68	1	1.49%	69	69
722.000	DB PENSION PAYMENTS	34,066	36,621	2,555	7.50%	38,453	40,376
724.000	WORKER'S COMP.	2,003	2,520	517	25.81%	2,730	2,805
726.000	OPEB EXPENSE	91,508	92,000	492	0.54%	92,000	92,000
728.000	OFFICE SUPPLIES	5,200	2,500	(2,700)	-51.92%	2,500	2,600
757.000	OPERATING SUPPLIES	41,600	41,800	200	0.48%	42,000	42,000
768.000	UNIFORMS	1,040	1,050	10	0.96%	1,050	1,050
808.003	CITY PROF. SERVICES	81,265	83,718	2,453	3.02%	79,910	81,039
808.004	PROF. SERV. - PRINTING	9,223	9,300	77	0.83%	9,350	9,500
820.000	ENGINEERING	5,200	5,230	30	0.58%	5,230	5,230
853.000	TELEPHONES	1,000	1,050	50	5.00%	1,075	1,075
861.000	MILEAGE	150	150	-	0.00%	155	155
862.000	MEMBERSHIPS	5,500	5,600	100	1.82%	5,600	5,600
863.000	TRAINING	1,560	1,100	(460)	-29.49%	1,100	1,150
867.000	GAS, OIL, AND GREASE	11,000	8,000	(3,000)	-27.27%	8,000	8,500
921.000	ELECTRICITY	16,640	22,000	5,360	32.21%	22,500	22,500
923.000	HEAT	1,660	1,700	40	2.41%	1,700	1,700

**WATER AND SEWER FUND
FUND 592
BUDGET DETAIL**

TRIENNIAL BUDGET DETAIL – CONCLUDED

ACCT NO.	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
<u>OPERATING EXPENSES - CONTINUED</u>							
924.000	WATER PURCHASES	\$ 375,000	\$ 483,400	\$ 108,400	28.91%	\$ 495,500	\$ 506,750
924.001	WATER PURCH - LIFT STAT	6,500	2,000	(4,500)	-69.23%	2,000	2,000
927.000	SEWAGE DISPOSAL	989,000	885,700	(103,300)	-10.44%	908,000	931,000
927.001	IND. WASTE CHARGES	-	112,386	112,386	100.00%	113,510	114,645
930.000	W/S SYSTEM MAINT.	115,000	85,000	(30,000)	-26.09%	90,000	90,000
931.000	BUILDING MAINTENANCE	2,100	3,200	1,100	52.38%	3,200	3,200
933.000	EQUIPMENT MAINT.	31,200	31,000	(200)	-0.64%	31,500	32,000
962.000	MISCELLANEOUS EXP.	500	500	-	0.00%	500	500
968.000	DEPRECIATION	458,402	451,691	(6,711)	-1.46%	458,256	470,256
TOTAL OPERATING EXPENSES		2,450,363	2,534,576	84,213	3.44%	2,586,470	2,647,575
OPERATING INCOME (LOSS)		323,293	323,075	(218)	-0.07%	271,181	210,076
<u>NONOPERATING REVENUES (EXPENSES)</u>							
664.230	INTEREST EARNINGS	2,000	700	(1,300)	-65.00%	700	800
962.001	PYMT PLAN WRITE OFF'S	(1,000)	(1,000)	-	0.00%	(1,000)	(1,000)
968.010	AMORTIZATION	(40,914)	(40,914)	-	0.00%	(40,914)	(40,914)
995.000	INTEREST EXPENSE	(244,728)	(218,043)	26,685	-10.90%	(187,755)	(153,796)
999.000	TRUSTEE FEES	(700)	(650)	50	-7.14%	(650)	(675)
TOTAL NONOPERATING REVENUES (EXPS.)		(285,342)	(259,907)	25,435	-8.91%	(229,619)	(195,585)
699.101	TRANSFERS IN	1,090,247	1,095,128	4,881	0.45%	1,068,114	1,070,560
<u>NET POSITION</u>							
CHANGE IN NET POSITION		1,128,198	1,158,296			1,109,676	1,085,051
BEGINNING NET POSITION		12,474,793	13,739,256			14,897,552	16,007,228
LESS: INVESTMENT IN CAP. ASSETS		(11,078,648)	(12,887,828)			(13,499,016)	(15,344,610)
LESS: DESIG. FOR CAP. PROJECTS		(1,299,161)	(742,436)			(1,214,977)	(424,031)
AVAIL. NET POSITION, FUND 592*		\$ 1,225,182	\$ 1,267,288			\$ 1,293,235	\$ 1,323,638

* Beginning net position for FY2016 uses FY2015 projected net position, not ending net position per FY2015 budget.

WATER AND SEWER FUND

FUND 592

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016																					
<u>OPERATING REVENUES</u>																								
643.000	WATER SALES	Water consumption and ready-to-serve charges	\$ 1,221,241																					
644.000	PENALTIES	Penalties charged for late payment of water and sewer bills	35,000																					
646.000	TURN ON FEES	Fee charged for turning water service on after a shut off has been performed	3,000																					
647.000	SEWAGE DISP. REV.	Sewer billings as well as IWC revenues	1,596,410																					
671.000	MISC. REVENUE		2,000																					
TOTAL OPERATING REVENUES			2,857,651																					
<u>OPERATING EXPENSES</u>																								
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;"> <thead> <tr> <th style="text-align: left;"><u>Position</u></th> <th style="text-align: left;"><u>FTE</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>Superintendent</td> <td style="text-align: right;">0.20</td> <td style="text-align: right;">\$ 12,593</td> </tr> <tr> <td>Secretary V</td> <td style="text-align: right;">0.50</td> <td style="text-align: right;">18,594</td> </tr> <tr> <td>Maintenance III</td> <td style="text-align: right;">0.40</td> <td style="text-align: right;">18,289</td> </tr> <tr> <td>Maintenance II</td> <td style="text-align: right;">0.20</td> <td style="text-align: right;">8,874</td> </tr> <tr> <td>Maintenance I</td> <td style="text-align: right;"><u>0.20</u></td> <td style="text-align: right;"><u>8,595</u></td> </tr> <tr> <td></td> <td style="text-align: right;">1.50</td> <td style="text-align: right;">66,945</td> </tr> </tbody> </table>	<u>Position</u>	<u>FTE</u>		Superintendent	0.20	\$ 12,593	Secretary V	0.50	18,594	Maintenance III	0.40	18,289	Maintenance II	0.20	8,874	Maintenance I	<u>0.20</u>	<u>8,595</u>		1.50	66,945	66,945
<u>Position</u>	<u>FTE</u>																							
Superintendent	0.20	\$ 12,593																						
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Maintenance I	<u>0.20</u>	<u>8,595</u>																						
	1.50	66,945																						
707.000	PART TIME	Part-Time DPW employees (both seasonal and year-round part-time). 65 total hours (0.03 FTE's) at hourly rates ranging from \$9/hr to \$14/hr.	667																					
709.000	OVERTIME	All employees, part-time and full-time	13,000																					
715.000	SOCIAL SECURITY	7.65% of wages, rounded	6,167																					
716.000	OPTICAL	Actively covered: 1.50 Active Employees	214																					
718.000	DENTAL	Actively covered: 1.50 Active Employees	2,375																					
719.000	ACTIVE EE HEALTH INS.	Actively covered: 20% employee contribution 1.50 Active Employees	18,201																					
719.001	RETIREE HEALTH INS.	Actively covered: 4 Retirees	49,988																					
719.501	RETIREE PRESC. INS.	Actively covered: 4 Retirees	6,588																					
720.000	ACTIVE EE LIFE/LTD INS.	Actively covered: 1.50 Active Employees	1,147																					
720.001	RETIREE LIFE/LTD INS.	Actively covered: 2 Retirees	68																					
722.000	PENSION PAYMENTS	Defined Benefit Plan - Employer contribution based on % of payroll 1.50 Active Employees	36,621																					
724.000	WORKER'S COMP.	Based on percentage of payroll, rounded	2,520																					
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.	92,000																					

WATER AND SEWER FUND

FUND 592

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONTINUED

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
OPERATING EXPENSES - CONTINUED			
728.000	OFFICE SUPPLIES	Miscellaneous supplies such as printer toner and paper related to the allocated share of supply usage in the general office. Note that this account is lower for FY2016 because the city has outsourced utility bill printing.	\$ 2,500
757.000	OPERATING SUPPLIES	Various incidentals and items for water and sewer department use with useful lives of less than one year.	41,800
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.	1,050
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.	83,718
808.004	PROF. SERV. - PRINTING	Cost of third party printing and postage charges for the city's utility bills.	9,300
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.	5,230
853.000	TELEPHONES	Allocation of City-wide phone system expenses to this dept. (based on # of lines)	1,050
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	\$ 3,100 2,000 500 <u>5,600</u>
863.000	TRAINING	Water and Sewer related training seminars and conferences	1,100
867.000	GAS, OIL, AND GREASE	Fuel for Water and Sewer vehicles.	8,000
921.000	ELECTRICITY	Electric bills for the Lift Station and Meter Pits	22,000
923.000	HEAT	Heating bills for the Lift Station	1,700
924.000	WATER PURCHASES	Purchases of water from the Detroit Water and Sewerage Department (DWSD). This year's budgeted amount is based on proposed rate #2 from DWSD in a communication from them dated 2/9/2015.	483,400
924.001	WAT. PURCH. - LIFT	City water purchases for the City Lift Station	2,000
927.000	SEWAGE DISPOSAL	Purchases of sewage disposal services from DWSD. This year's budgeted amount is based on proposed rate #2 from DWSD in a communication from them dated 2/9/2015.	885,700
927.001	IND. WASTE CHARGES	Cost of industrial waste charges as billed from DWSD on a monthly basis.	112,386
930.000	W/S SYSTEM MAINT.	Costs associated with water main maintenance and repairs	85,000
931.000	BUILDING MAINT.	Routine maintenance and repairs to the Lift Station	3,200
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.	31,000
962.000	MISCELLANEOUS		500

WATER AND SEWER FUND

FUND 592

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION – CONCLUDED

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
<u>OPERATING EXPENSES - CONCLUDED</u>			
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.	\$ 451,691
TOTAL OPERATING EXPENSES			2,534,576
OPERATING INCOME			323,075
<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.	700
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.	(218,043)
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.	(650)
TOTAL NONOPERATING REVENUES (EXPENSES)			(259,907)
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 2009 State Revolving Fund (SRF) Wastewater Bonds. See the Debt Analysis section of the Operating Budget for more information.	1,095,128
CHANGE IN NET POSITION, FUND 592			\$ 1,158,296

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.

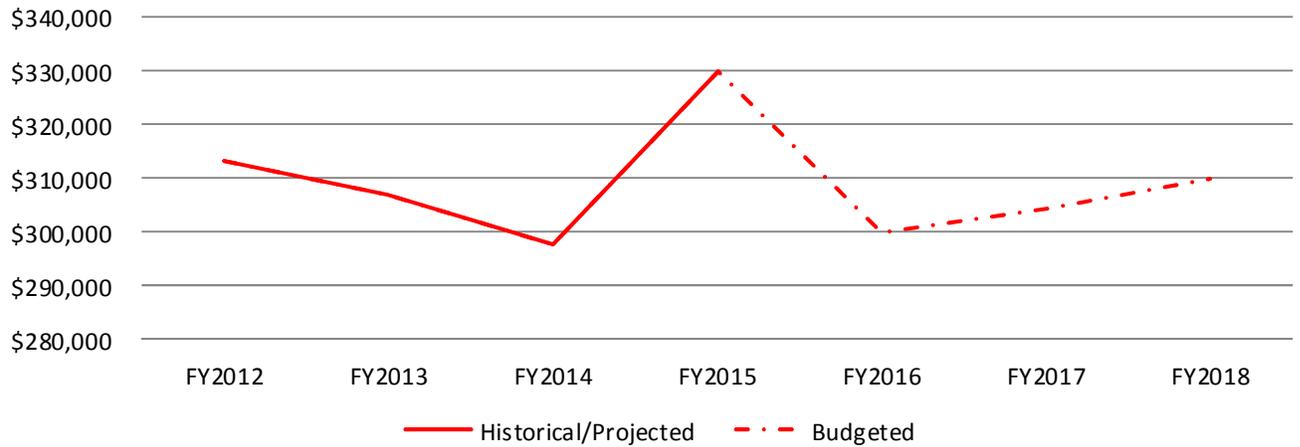
No changes are proposed to the garbage rate for fiscal year 2016. The rates will remain at \$18.20 per two-month billing period, or an annual charge of \$109.20.

SOLID WASTE DISPOSAL FUND

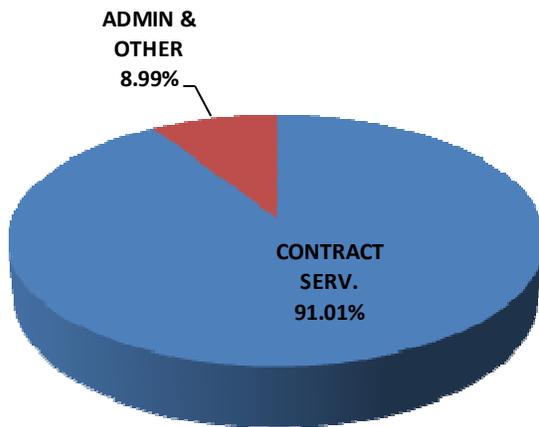
FUND 596

FUND DASHBOARD

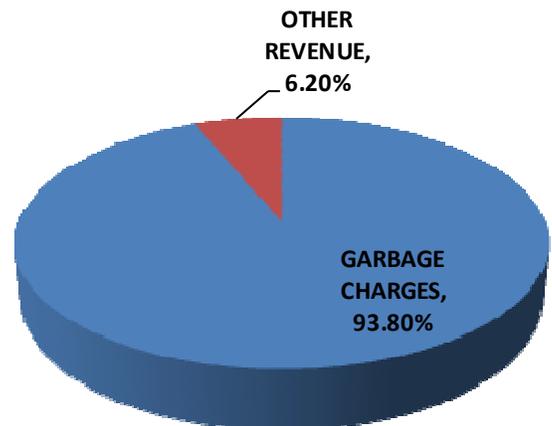
Operating Expenses, Historical and Budgeted - FY2012 - FY2018



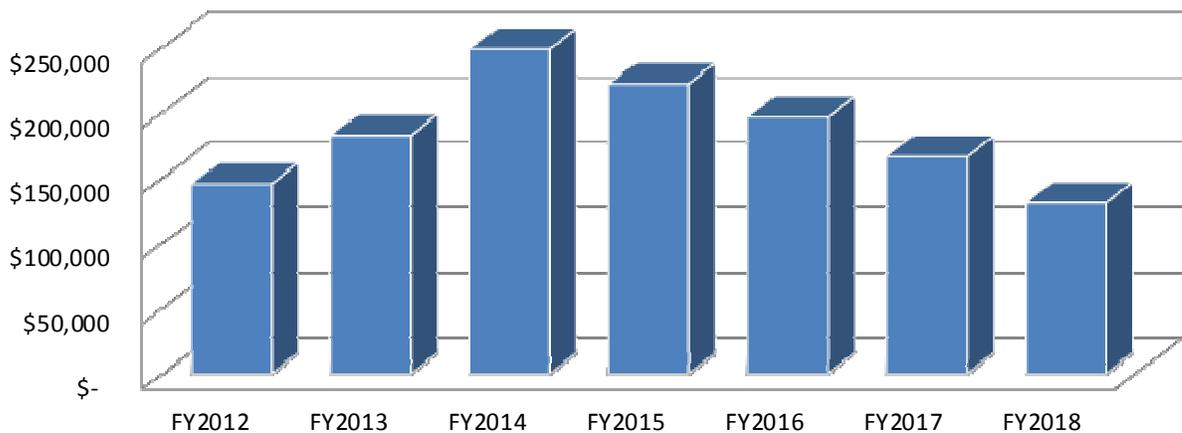
Expenses by Type, 2016 Budget



Revenues by Type, 2016 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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
<u>OPERATING REVENUES</u>							
643.000	SW SERVICE SALES	\$ 311,055	\$ 327,240	\$ 342,769	10%	\$ 136,199	\$ 256,948
643.001	CONTRACTUAL FEES	-	-	-	0%	7,202	12,228
643.002	CONTRA - LEIN W/O's	-	-	-	0%	(905)	(1,000)
644.000	PENALTIES	5,766	4,195	8,008	39%	4,449	6,500
671.000	MISCELLANEOUS	2,873	12,402	13,019	353%	-	500
	TOTAL REVENUES	319,694	343,837	363,796	14%	146,945	275,176
<u>OPERATING EXPENSES</u>							
808.000	PROFESSIONAL SERVICES	20,768	29,715	24,765	19%	-	22,614
818.000	SOLID WASTE DISPOSAL	292,457	275,506	270,594	-7%	223,606	303,391
962.000	MISCELLANEOUS EXP.	-	1,696	2,420	100%	-	4,000
	TOTAL OPERATING EXPENSES	313,225	306,917	297,779	-5%	223,606	330,005
	OPERATING INCOME (LOSS)	6,469	36,920	66,017		(76,661)	(54,829)
<u>NONOPERATING REVENUES</u>							
501.000	FEDERAL GRANT - FEMA	-	-	-	0%	-	28,000
664.230	INTEREST EARNINGS	148	175	143	-3%	30	125
	TOTAL NONOPERATING REVENUES	148	175	143		30	28,125
<u>NET POSITION</u>							
	CHANGE IN NET POSITION	6,617	37,095	66,160		(76,631)	(26,704)
	BEGINNING NET POSITION	138,647	145,264	182,359		248,519	248,519
	ENDING NET POSITION, FUND 596	\$ 145,264	\$ 182,359	\$ 248,519	71%	\$ 171,888	\$ 221,815

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

TRIENNIAL BUDGET DETAIL

ACCT NO.	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE OVER PRIOR YEAR		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
<u>OPERATING REVENUES</u>							
643.000	SW SERVICE SALES	\$ 256,948	\$ 256,948	-	0.00%	\$ 256,948	\$ 256,948
643.001	CONTRACTUAL FEES	12,228	12,228	-	0.00%	12,228	12,228
643.002	LEIN WRITE OFFS	-	(1,000)	(1,000)	-100.00%	(1,000)	(1,000)
644.000	PENALTIES	4,500	5,500	1,000	22.22%	5,500	5,500
671.000	MISCELLANEOUS	160	250	90	56.25%	300	300
TOTAL REVENUES		273,836	273,926	90	0.03%	273,976	273,976
<u>OPERATING EXPENSES</u>							
808.000	PROFESSIONAL SERVICES	22,614	22,966	352	1.56%	22,066	22,400
818.000	SOLID WASTE DISPOSAL	268,427	272,829	4,402	1.64%	278,196	283,563
962.000	MISCELLANEOUS EXP.	2,500	4,000	1,500	60.00%	4,000	4,000
TOTAL OPERATING EXPENSES		293,541	299,795	6,254	2.13%	304,262	309,963
OPERATING INCOME		(19,705)	(25,869)	(6,164)	31.28%	(30,286)	(35,987)
<u>NONOPERATING REVENUES (EXPENSES)</u>							
664.230	INTEREST EARNINGS	300	250	(50)	-16.67%	300	400
<u>NET POSITION</u>							
CHANGE IN NET POSITION		(19,405)	(25,619)			(29,986)	(35,587)
BEGINNING NET POSITION		248,519	221,815			196,196	166,210
ENDING NET POSITION, FUND 596*		\$ 229,114	\$ 196,196			\$ 166,210	\$ 130,623

* Beginning net position for FY2016 uses FY2015 projected net position, not ending net position per FY2015 budget.

SOLID WASTE DISPOSAL FUND

FUND 596

BUDGET DETAIL

ACCOUNT LEVEL – ADDITIONAL INFORMATION

ACCT. NO	ACCOUNT TITLE	DETAIL	BUDGETED AMOUNT IN FY2016
<u>OPERATING REVENUES</u>			
643.000	SW SERVICE SALES	Garbage billings, which are collected as part of customer utility bills	\$ 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
643.002	LIEN WRITE OFFS	Write offs of tax-liened garbage receivables purchased by Macomb County during annual tax foreclosures. Per the Michigan General Property Tax Act, the city must waive all utility liens on these properties.	(1,000)
644.000	PENALTIES	Penalties charged for late payment of garbage bills	5,500
671.000	MISCELLANEOUS	Recycling bin sales	250
TOTAL OPERATING REVENUES			273,926
<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.	22,966
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.	272,829
962.000	MISCELLANEOUS EXP.		4,000
TOTAL OPERATING EXPENSES			299,795
OPERATING INCOME			(25,869)
<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.	250
CHANGE IN NET POSITION, FUND 596			\$ (25,619)

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.

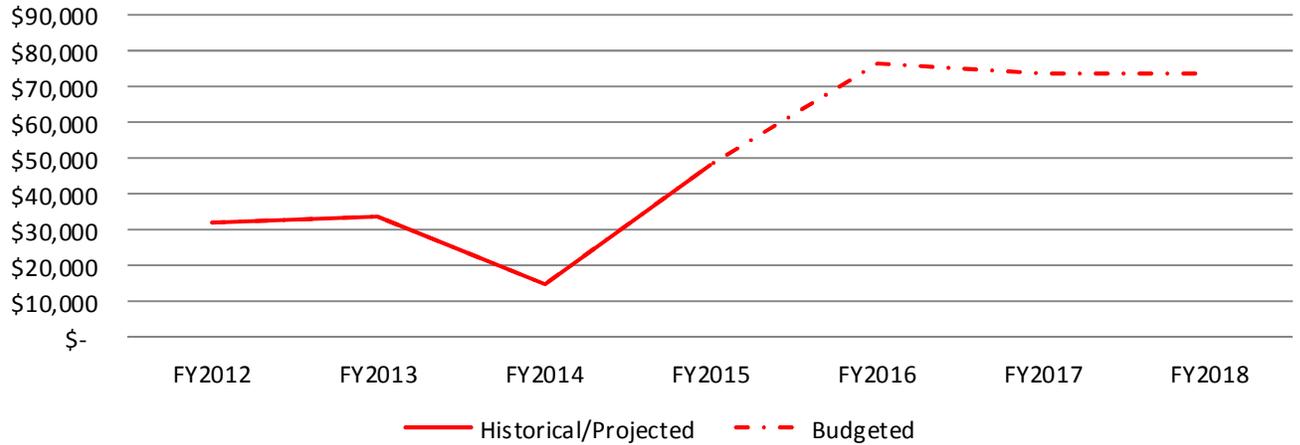
Due to recent development on Van Dyke Avenue, taxable values have increased within the DDA District, though the tax capture for the DDA will still be relatively small. For fiscal year 2016, the DDA is projected to capture just over \$6,500 of tax revenues. Although continued growth in the DDA district is projected, the impact of personal property tax reform will likely lead to a decrease in tax capture beginning in fiscal year 2017. The DDA maintains a large operating reserve.

MISSION STATEMENT

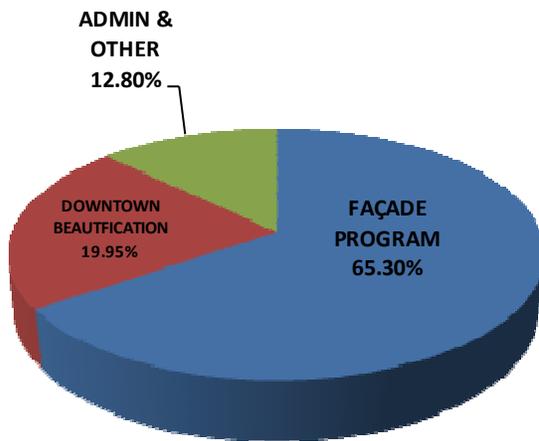
The mission of the Center Line Downtown Development Authority is to encourage sustainable commercial development of the Downtown Development District by helping current businesses grow and encouraging the development of new businesses.

DOWNTOWN DEVELOPMENT AUTHORITY (DDA) FUND 248 FUND DASHBOARD

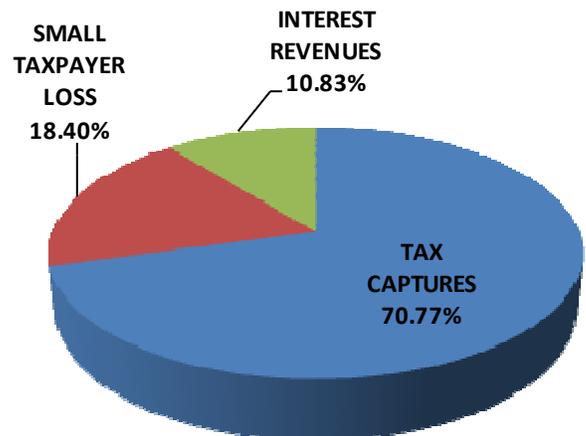
Operating Expenses, Historical and Budgeted - FY2012 - FY2018



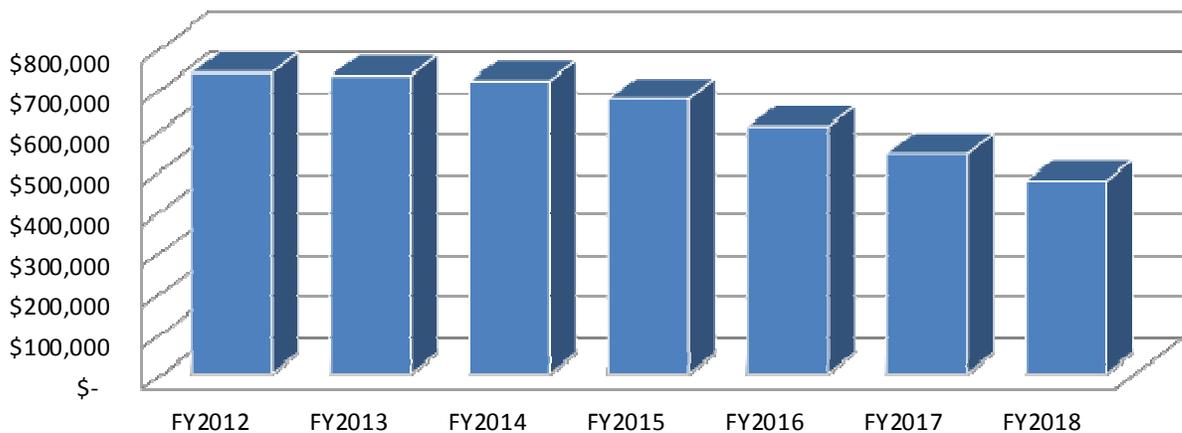
Expenses by Type, 2016 Budget



Revenues by Type, 2016 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 '15	PROJECTED BALANCE AT JUN 30 '15
		FY2012	FY2013	FY2014			
TOTAL OPERATING REVENUES							
402.003	DDA TAX CAPTURE	\$ 26,690	\$ 26,675	\$ 529	-98%	\$ -	\$ 2,747
538.000	SMALL TAXPAYER LOSS	-	-	-	0%	1,732	1,732
	TOTAL REVENUES	26,690	26,675	529	-98%	1,732	4,479
OPERATING EXPENSES							
707.000	PART TIME	-	668	3,150	100%	1,359	2,750
715.000	SOCIAL SECURITY	-	51	241	100%	104	211
729.000	LEGAL PUBLICATIONS	-	-	126	100%	119	300
752.000	FAÇADE PROGRAM	32,153	18,556	7,777	-76%	10,000	30,000
753.000	DOWNTOWN BEAUTIF.	-	11,593	2,533	100%	1,760	5,000
808.000	PROFESSIONAL SERVICES	-	3,000	888	100%	3,095	7,900
861.000	MILEAGE	-	-	-	0%	197	600
862.000	MEMBERSHIPS	-	-	-	0%	200	500
863.000	TRAINING	-	-	-	0%	368	500
962.000	MISCELLANEOUS EXP.	163	-	-	0%	-	500
	TOTAL OPERATING EXPENSES	32,316	33,868	14,715	100%	17,202	48,261
	OPERATING INCOME (LOSS)	(5,626)	(7,193)	(14,186)		(15,470)	(43,782)
NONOPERATING REVENUES (EXPENSES)							
664.230	INTEREST EARNINGS	1,140	181	870	-24%	153	250
NET POSITION							
	CHANGE IN NET POSITION	(4,486)	(7,012)	(13,316)		(15,317)	(43,532)
	BEGINNING NET POSITION	741,350	736,864	729,852		716,536	716,536
	ENDING NET POSITION, FUND 248	\$ 736,864	\$ 729,852	\$ 716,536	-3%	\$ 701,219	\$ 673,004

DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
FUND 248
BUDGET DETAIL

TRIENNIAL BUDGET DETAIL

ACCT NO.	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	APPROVED FY2016 BUDGET	BUDGETED CHANGE		BUDGET MEMO	
				\$ CHANGE	% CHANGE	FY2017 FORECAST	FY2018 FORECAST
<u>OPERATING REVENUES</u>							
402.003	DDA TAX CAPTURE	\$ 2,300	\$ 6,537	4,237	100.00%	\$ 3,000	\$ 3,000
538.000	SMALL TAXPAYER LOSS	-	1,700	1,700	100.00%	1,700	1,700
TOTAL REVENUES		2,300	8,237	5,937	100.00%	4,700	4,700
<u>OPERATING EXPENSES</u>							
707.000	PART TIME	7,000	10,000	3,000	42.86%	10,000	10,000
715.000	SOCIAL SECURITY	536	765	229	42.72%	765	765
729.000	LEGAL PUBLICATIONS	300	300	-	0.00%	300	300
752.000	FAÇADE PROGRAM	48,900	50,000	1,100	2.25%	50,000	50,000
753.000	DOWNTOWN BEAUT.	6,000	6,000	-	0.00%	6,000	6,000
808.000	PROFESSIONAL SERVICES	7,900	6,000	(1,900)	-24.05%	3,000	3,000
861.000	MILEAGE	600	500	(100)	-16.67%	500	500
862.000	MEMBERSHIPS	500	500	-	0.00%	500	500
863.000	TRAINING	500	2,000	1,500	300.00%	2,000	2,000
962.000	MISCELLANEOUS EXP.	500	500	-	0.00%	500	500
TOTAL OPERATING EXPENSES		72,736	76,565	3,829	5.26%	73,565	73,565
OPERATING INCOME		(70,436)	(68,328)	2,108	-2.99%	(68,865)	(68,865)
<u>NONOPERATING REVENUES (EXPENSES)</u>							
664.230	INTEREST EARNINGS	500	1,000	500	100.00%	1,500	2,500
<u>NET POSITION</u>							
CHANGE IN NET POSITION		(69,936)	(67,328)			(67,365)	(66,365)
BEGINNING NET POSITION		716,536	673,004			605,676	538,311
ENDING NET POSITION, FUND 248*		\$ 646,600	\$ 605,676			\$ 538,311	\$ 471,946

* Beginning net position for FY2016 uses FY2015 projected net position, not ending net position per FY2015 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 2016 through 2018
Debt Analysis - Long Term Debt Obligation Summary Schedule

Years Ending June 30	<u>Governmental Activities (Debt Service Fund)</u>			<u>Business-type Activities (Water & Sewer Fund)</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 127,915	\$ 16,531	\$ 144,446	\$ 1,102,085	\$ 218,043	\$ 1,320,128
2017	109,642	12,556	122,198	1,110,358	187,755	1,298,113
2018	<u>108,236</u>	<u>8,799</u>	<u>117,035</u>	<u>1,156,764</u>	<u>153,795</u>	<u>1,310,559</u>
Total	<u>\$ 345,793</u>	<u>\$ 37,886</u>	<u>\$ 383,679</u>	<u>\$ 3,369,207</u>	<u>\$ 559,593</u>	<u>\$ 3,928,800</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 2016 through 2018
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 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>	
<i><u>Budget Year 2018</u></i>						
2004 General Obligation Refunding	\$ 385,000	\$ 31,298	\$ 416,298	\$ 416,298	100.00	N/A
2009 State Revolving Wastewater	240,000	91,046	331,046	91,046	27.50	Water/Sewer Fund
2011 General Obligation Refunding	640,000	40,250	680,250	680,250	100.00	N/A
	<u>\$ 1,265,000</u>	<u>\$ 162,594</u>	<u>\$ 1,427,594</u>	<u>\$ 1,187,594</u>	<u>83.19</u>	

DEBT SERVICE FUND
FUND 301
PROJECTED LEGAL DEBT MARGINS

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

Valuation for debt limit (forecasted)		
State equalized value		
Real property	\$ 136,963,437	
Personal property	<u>21,607,518</u>	
Total state equalized value		\$ 158,570,955
Industrial facilities adjusted to state equalized equivalent		<u>2,979,553</u>
Total valuation for debt limit		<u><u>\$ 161,550,508</u></u>
Debt Limit		
10% of State equalized assessed value		\$ 16,155,051
Amount of Debt Applicable to Debt Limit		
Total bonded debt	\$ 7,471,851	
Less:		
Amount available in debt service funds	29,751	
State Revolving Fund (SRF) Wastewater bonds	<u>3,871,851</u>	
Total amount of debt applicable to debt limit		<u>3,570,249</u>
Legal debt margin		<u><u>\$ 12,584,802</u></u>

Note:

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 2018
COMPUTATION OF PROJECTED LEGAL DEBT MARGIN
Computed with Projections as of July 1, 2017

Valuation for debt limit (forecasted)		
State equalized value		
Real property	\$ 141,414,749	
Personal property	<u>19,818,416</u>	
Total state equalized value		\$ 161,233,165
Industrial facilities adjusted to state equalized equivalent		<u>3,024,246</u>
Total valuation for debt limit		<u><u>\$ 164,257,411</u></u>
Debt Limit		
10% of State equalized assessed value		\$ 16,425,741
Amount of Debt Applicable to Debt Limit		
Total bonded debt	\$ 6,251,851	
Less:		
Amount available in debt service funds	29,605	
State Revolving Fund (SRF) Wastewater bonds	<u>3,641,851</u>	
Total amount of debt applicable to debt limit		<u>2,580,395</u>
Legal debt margin		<u><u>\$ 13,845,346</u></u>

Note:

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
10/1/2015	\$ 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>\$ 1,885,000.00</u>	<u>\$ 159,395.00</u>	<u>\$ 2,044,395.00</u>		<u>\$ 1,355,066.05</u>	<u>\$ 114,583.97</u>	<u>\$ 529,933.95</u>	<u>\$ 44,811.03</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
10/1/2015	\$ 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>\$ 2,720,000.00</u>	<u>\$ 198,775.00</u>	<u>\$ 2,918,775.00</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
10/01/2015	-	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	-	-
Total	\$4,096,851.00	\$867,194.20	\$4,964,045.20	\$4,964,045.20	-	-

DEBT SERVICE FUND
FUND 301
BUDGET DETAIL

ACCT NO.	ACCOUNT TITLE	PRIOR YEAR FY2014	PROJECTED BALANCE AT JUN 30 '15	APPROVED FY2016 BUDGET	BUDGET MEMO	
					FY2017 FORECAST	FY2018 FORECAST
<u>REVENUES</u>						
402.000	REAL PROPERTY TAXES	\$ 865,286	\$ 950,044	\$ 963,440	990,874	\$ 1,005,108
410.000	PERSONAL PROP. TAXES	234,654	242,806	251,043	174,576	157,625
410.003	MILLAGE REIMB. - PA 86	-	13,059	13,000	13,000	13,000
420.000	DELQ. PERS. PROP. TAXES	60	-	-	-	-
437.000	IFT TAXES	8,329	11,922	20,951	12,070	12,060
448.000	CONTA - TAX REFUNDS	(9,595)	(284)	(500)	(500)	(500)
664.230	INTEREST EARNINGS	161	200	250	350	425
	TOTAL REVENUES	1,098,895	1,217,747	1,248,184	1,190,370	1,187,718
<u>EXPENDITURES</u>						
992.002	G.O. REFUNDING 2004	119,481	119,481	127,916	109,642	108,236
994.002	TRUSTEE FEES	174	203	203	203	203
995.000	INTEREST EXPENSE	24,317	20,554	16,532	12,557	8,799
	TOTAL EXPENDITURES	143,972	140,238	144,651	122,402	117,238
	EXCESS OF REVENUES OVER EXPENDITURES	954,923	1,077,509	1,103,533	1,067,968	1,070,480
<u>OTHER FINANCING (USES)</u>						
994.002	TRANS. OUT - W&S FUND	(1,025,145)	(1,090,247)	(1,095,128)	(1,068,114)	(1,070,560)
<u>FUND EQUITY</u>						
	CHANGE IN FUND BALANCE	(70,222)	(12,738)	8,405	(146)	(80)
	BEGINNING FUND BALANCE	104,306	34,084	21,346	29,751	29,605
	ENDING FUND BALANCE, FUND 301	\$ 34,084	\$ 21,346	\$ 29,751	29,605	\$ 29,525

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 2015 and Triennial Budget Period (FY2016 - FY2018)**

DEPARTMENT	FTE's			PERCENT OF TOTAL	
	BUDGET YEAR 2015	TRIENNIAL BUDGET	CHANGE	BUDGET YEAR 2015	TRIENNIAL BUDGET
City Manager & Clerk	3.93	5.93	2.00	7.64	10.66
Finance & Treasury	1.20	1.40	0.20	2.33	2.52
Other General Government	0.48	0.50	0.02	0.93	0.90
Public Safety					
Sworn Officers*	20.04	20.04	-	38.94	36.04
Dispatchers*	5.06	5.06	-	9.83	9.10
On-Call Firefighters	1.54	1.54	-	2.99	2.77
Police Reserves	0.72	0.72	-	1.40	1.29
Clerical Staff and Crossing Guards	0.82	0.82	-	1.59	1.47
Building / Protective Inspection	2.00	2.00	-	3.89	3.60
Public Works*	8.81	9.50	0.69	17.12	17.08
Parks and Recreation	3.96	3.73	(0.23)	7.70	6.71
Center Line Public Library	2.90	4.37	1.47	5.64	7.86
TOTAL, CITY-WIDE FTE's	51.46	55.61	4.15	100.00	100.00

* 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. In addition to the hiring of additional full-time and part-time employees, labor costs will increase over the next three years because of the aforementioned factors.

Over the next three fiscal years, some of the City's experienced employees will be reaching retirement eligibility, which means that the City's labor costs will be positively impacted as it replaces these higher-earning employees. Despite raises for most positions as well as the aforementioned benefit increases, the City forecasts that it will experience only a 3.7 percent increase in total position cost from fiscal year 2016 to fiscal year 2018.

The following table shows overall position costs per department and FTE, while the table on the next page shows the City's top ten most highly compensated positions.

City of Center Line Budget Years 2016 through 2018
Position Budget Summary - Total Projected Cost by Department

DEPARTMENT	BUDGET YEAR 2016		BUDGET YEAR 2017		BUDGET YEAR 2018	
	TOTAL COST	COST PER FTE	TOTAL COST	COST PER FTE	TOTAL COST	COST PER FTE
Legislative (City Council)	\$ 16,203	\$ 3,241	\$ 16,205	\$ 3,241	\$ 16,206	\$ 3,241
City Manager & Clerk	365,881	61,700	368,219	64,827	353,358	70,955
Finance & Treasury	132,157	94,398	135,032	96,451	137,674	98,339
Other General Government	10,154	20,308	10,156	20,312	10,304	20,608
Public Safety						
Sworn Officers	2,018,738	100,735	2,059,787	102,784	2,102,667	104,924
All Other Personnel	342,595	42,088	354,905	43,600	364,136	44,734
Building / Protective Inspection	109,837	54,919	112,242	56,121	118,164	59,082
Public Works	501,338	52,772	511,195	53,810	521,639	54,909
Parks and Recreation	119,651	32,078	122,072	32,727	124,524	33,384
Center Line Public Library	126,178	28,874	128,788	29,471	131,619	30,119
TOTAL POSITION BUDGET	<u>\$ 3,742,732</u>	<u>\$ 67,303</u>	<u>\$ 3,818,601</u>	<u>\$ 68,668</u>	<u>\$ 3,880,291</u>	<u>\$ 69,777</u>
PERCENTAGE OF TOTAL BUDGET	<u>35.17%</u>		<u>34.42%</u>		<u>34.46%</u>	

POSITION (LABOR) BUDGET

City of Center Line Budget Year 2016
 Top Ten Highest Total Compensated Positions
(Ranked by Total Annual Cost to the City)

<u>RANK</u>	<u>DEPARTMENT</u>	<u>UNION</u>	<u>POSITION</u>	<u># OF EMPLOYEES</u>	<u>ANNUAL EMPLOYEE COMPENSATION</u>	<u>ANNUAL COST OF EMPLOYEE BENEFITS</u>	<u>TOTAL ANNUAL COST TO THE CITY</u>
1	Public Safety	COAM	Officer - Lieutenant	2	\$ 99,373	\$ 45,194	\$ 144,567
2	Public Safety	COAM	Officer - Sergeant	2	96,461	44,402	140,863
3	Public Safety	POAM	Officer - Corporal	2	82,461	40,594	123,055
4	Public Safety	POAM	Officer - Officer V	8	76,795	38,969	115,764
5	City Mgr Office	N/A	City Manager	1	80,000	29,040	109,040
6	Treasury	N/A	Finance Director & Treasurer	1	76,187	28,458	104,645
7	Public Safety	POAM	Officer - Officer III	2	62,679	33,993	96,672
8	City Mgr Office	N/A	Human Resources Director	1	60,000	27,444	87,444
9	Library/P&R	N/A	Director, Library & Rec.	1	54,060	28,137	82,197
10	Public Safety	N/A	Public Safety Director	1	67,066	14,710	81,776

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 (2016 through 2020) rather than three 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 2016 through 2018 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 2015, 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.

CAPITAL IMPROVEMENT FUND

FUND 401

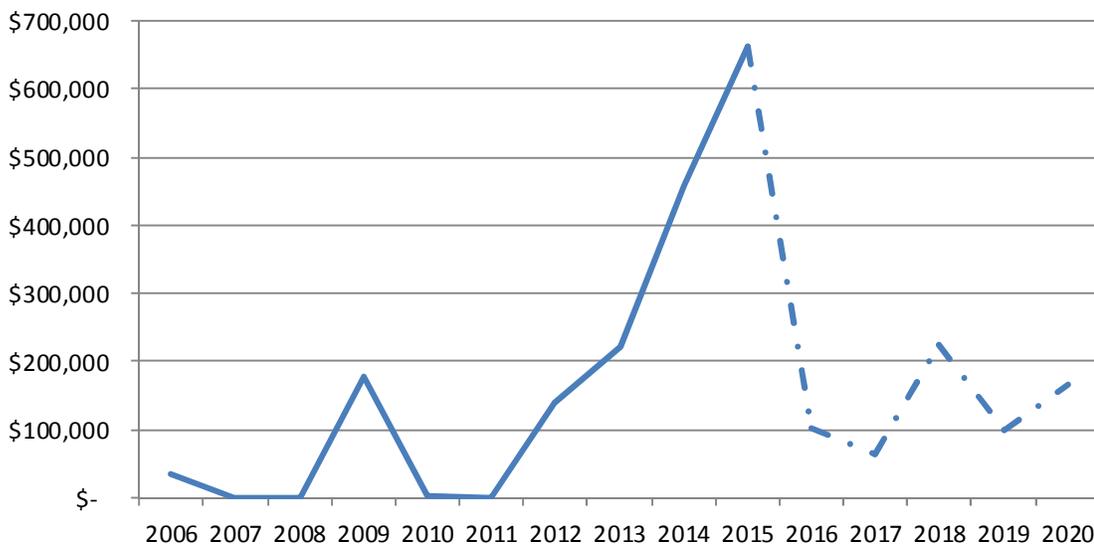
FUND INTRODUCTION

HISTORICAL CAPITAL SPENDING

The city began adopting a formal capital improvement plan in response to a significant shortfall in investment in capital equipment and infrastructure in the city. Like many communities, the decision not to stay on track with capital improvements was the result of necessity. Without a formal plan which included earmarked funds, the recession hit the city hard, and shorting capital improvement funding was the only way to make through that difficult time.

While the city did make it through the recession, the reality is that capital spending is a necessity for any organization and that by passing on capital spending in prior years, the city was really deferring spending for later as can be seen in the chart shown below:

Historical and Projected Capital Improvement Spending, 2006 - 2020



Note: Capital Improvement Plan projected expenditures for years 2016 through 2020 are shown as a dashed line in the above table.

YEAR-TO-DATE FISCAL YEAR 2015 COMPLETED PROJECTS (THROUGH MARCH 31, 2015)

Assistance to Firefighter’s Grant Equipment – The Federal Emergency Management Agency (FEMA) granted the city an award of \$240,094 in fiscal year 2014. The grant allowed the public safety department to replace a substantial portion of their fire equipment that was at ‘end of life’ status, including turn-out gear, fire hoses, and laundry equipment for the turn-out gear.

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 paid to BS&A in fiscal year 2015 was \$15,868.

CAPITAL IMPROVEMENT FUND

FUND 401

FUND INTRODUCTION

YEAR-TO-DATE FISCAL YEAR 2015 COMPLETED PROJECTS (THROUGH MARCH 31, 2015) - CONTINUED

Recreation Department Tables – The city purchased twelve (12) eight foot tables in fiscal year 2015 at a total cost of \$975. The new tables are lighter and more durable, which will enhance the chances 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.

Recreation Productivity/Scheduling Software – The city purchased RecPro Software at a cost of \$10,000. RecPro Software is one of the standard programs for Parks & Recreation departments and came highly recommended by neighboring communities. The program has already helped staff keep accurate records, and the scheduling feature has been used in scheduling baseball games and practices, as well as pool league tournaments.

Library Video Surveillance System – The city purchased a video surveillance system for the Library in order to enhance security in the library building. The cost of the purchase and installation was \$2,615.

BS&A Purchase Order Software – The city purchased BS&A Purchase Order software at a cost of \$5,735. The software was recommended for purchase by the finance director/treasurer in order to enhance budgetary controls across all city departments.

Zero-Turn Lawn Mower – The city purchased a Zero-Turn Lawn Mower at a cost of \$10,868. This was not a planned expenditure, but was needed due to a failure of the engine in an older mower that would not have provided enough cost/benefit to justify its repair.

In addition to these one-time projects, the city also continued its on-going Public Safety Vehicle Replacement Program by purchasing a vehicle and radar system in fiscal year 2015 at a total cost, including equipment installation, of \$28,623.

CAPITAL PROJECTS AUTHORIZED OR IN-PROGRESS AS OF MARCH 31, 2015

Municipal Parking Lot Repaving – The city is in the final stages of its Municipal Parking Lot Repaving project. As of March 31, a total of \$312,953 of the budgeted \$436,025 has been spent. The project is expected to end up costing \$260,000, which is well under the initially budgeted figure of \$450,000.

SMART Bicycle Racks – The city used its SMART community credits to purchase bicycle racks for the city's bus stops at a cost of \$8,200. Once installation is complete in spring 2015, the bicycle racks will provide additional security for users and will be conveniently located along Van Dyke Avenue and Ten Mile Road.

911 System Upgrade – While the city had planned for this expense, it was not planned on being done until fiscal year 2019. The upgrade was accelerated to fiscal year 2015 due to the system no longer having parts made for it nor maintenance offered by any companies. Rather than take a chance with this essential public safety access point system, the city opted to use the surplus of funds projected to remain after the completion of the municipal parking lot project in order to upgrade the 911 system in the spring of 2015. The system is projected to be in place by the end of fiscal year 2015 at an estimated cost of \$126,828.

CAPITAL IMPROVEMENT FUND

FUND 401

FUND INTRODUCTION

CAPITAL PROJECTS AUTHORIZED OR IN-PROGRESS AS OF MARCH 31, 2015 - CONCLUDED

Purchase of Public Safety Tasers – Tasers were authorized to be purchased in the amount of \$9,108 in order to allow public safety officers to more effectively perform their jobs. The purchase of the tasers will be funded by a transfer of the remaining fund balance from the Drug Forfeiture Fund, which is \$1,295. The balance of \$7,813 will be funded by future transfers of drug forfeiture revenues from the Drug Forfeiture Fund until the balance is recovered by the Capital Improvement Fund. Although this arrangement is not conventional, it was done in order to more quickly purchase the tasers, which are considered by the department and the city council to be essential equipment in today's law enforcement environment.

Bathroom Roof for Memorial Park Building – The city inspected the roof at the bathroom building at Memorial Park and determined that it needed to be replaced due to the roof being in disrepair. Working in conjunction with the Lion's Club, who will donate half the cost of the \$6,125 project, the new roof should be installed by the end of fiscal year 2015.

CAPITAL IMPROVEMENT FUND
FUND 401

CAPITAL IMPROVEMENT PLAN, FY2016-FY2020

CURRENT FUND ACTIVITY AND FIVE-YEAR FUNDING PLAN

The following table shows the change in fund balance projected for fiscal year 2015. The projected ending fund balance as of June 30, 2015 will be the beginning balance used for the project schedule.

Fund Balance, July 1, 2014		\$	531,245
Change in Fund Balance			
Federal Grant Revenues	\$		24,816
Local Grant Revenues			9,972
Interest Earnings			250
Donations			3,108
Transfers In			402,295
Capital Projects			<u>(630,928)</u>
Total Change in Fund Balance			<u>(190,487)</u>
Fund Balance (Projected), June 30, 2015		\$	<u>340,758</u>

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 future planned projects via transfers in from the General Fund in the cumulative amount of \$461,000 between fiscal year 2014 and fiscal year 2018 and will propose a general obligation bond offering in fiscal year 2019 in the amount of \$500,000. The combination of these funding sources along with projected interest earnings and grant sources will fully-fund the capital improvement plan as presented on the following pages.

SCHEDULE OF PLANNED PROJECTS

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

General Government Projects

Energy Efficient Outdoor Lighting – The purchase of energy efficient LED outdoor lighting that will replace the city’s current exterior lighting in all city parking lots and the municipal building’s exterior landscape lighting. The estimated cost of the project will be \$5,000 and will be supplemented by a lighting grant in the amount of \$2,500.

Public Safety Projects

Public Safety Vehicle Replacement Program – A program that replaces one public safety vehicle per fiscal year. The public safety department ‘pulled ahead’ their fiscal year 2016 vehicle purchase, but will begin purchasing one vehicle per year again beginning in fiscal year 2017. The estimated cost of \$30,000 per vehicle replacement includes transfer of required equipment such as cages, radios, and in-car video systems.

CAPITAL IMPROVEMENT FUND
FUND 401
CAPITAL IMPROVEMENT PLAN, FY2016-FY2020

SCHEDULE OF PLANNED PROJECTS - CONTINUED

Public Safety Projects - concluded

Radar System Upgrade Program – A program that upgrades vehicle radar systems in each new vehicle purchased via the Public Safety Vehicle Replacement Program. The public safety department ‘pulled ahead’ their fiscal year 2016 radar purchase, but will begin purchasing one radar system per year again beginning in fiscal year 2017. The cost of each radar system upgrade is currently \$1,500, but is projected to rise to \$1,750 for purchases in fiscal years 2019 and 2020.

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.

CO2 Evacuation System for Fire Bay – A test of the current CO2 evacuation system for the fire bay showed significant leaks, which require a replacement of the current system. Because of the time-sensitive need of the system, it was been budgeted into the capital improvement plan for fiscal year 2016. The estimated cost of the new system is \$16,000.

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.

Heavy Rescue Truck – The purchase of a heavy rescue truck to replace the city’s current backup fire engine, which will be approximately 31 years old by the time it is replaced when the new truck is purchased in fiscal year 2020. The current public safety director is recommending the heavy rescue truck due to the versatility and utility when used with the city’s main fire engine. The heavy rescue truck will also be a significant savings to the city at an estimated cost of \$350,000 versus the cost for a conventional fire engine.

Public Works Projects

1 ¾ Ton Pickup Truck – The city will replace two public works pickup trucks, one in fiscal year 2016 and one in fiscal year 2019. The trucks currently in service that would be replaced would be between sixteen (16) and seventeen (17) years old by the time they were replaced, which is well beyond end-of-life status for typical service trucks. The cost of the truck in fiscal year 2016 is projected to be \$35,000 while the cost of the truck in fiscal year 2019 is projected to be \$38,000.

5 Yard Dump Truck with Salter – The city will replace two public works dump trucks, one in fiscal year 2018 and one in fiscal year 2020. The dump trucks currently in service will be between nineteen (19) and twenty (20) years old by the time they are replaced, which is well beyond end-of-life status for typical service dump trucks. The cost of the dump truck in fiscal year 2018 will be \$125,000 while the cost of the truck in fiscal year 2020 is projected to be \$135,000.

CAPITAL IMPROVEMENT FUND
FUND 401
CAPITAL IMPROVEMENT PLAN, FY2016-FY2020

SCHEDULE OF PLANNED PROJECTS – CONCLUDED

Parks and Recreation Projects

Kitchen Upgrades – The purchase of new oven and warming cabinets for the parks and recreation building. The equipment will be used by the city for events and will also be available to those that rent the parks and recreation building. The estimated cost of the upgrades to the kitchen is \$2,000 and will be completed during fiscal year 2016.

Center Line Public Library Projects

Public and Staff Computers – The purchase of sixteen (16) replacement computers in fiscal year 2016 at a total cost of \$13,156 (\$822.25 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 ten (10) public computers, three (3) circulation desk computers, and three (3) staff computers. Staff computers were last replaced in 2010, with some software upgrades in 2014.

CAPITAL IMPROVEMENT FUND
FUND 401
CAPITAL IMPROVEMENT PLAN, FY2016-FY2020

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
	2016	2017	2018	2019	2020	
CAPITAL PROJECTS BY FUNCTION						
Other General Govt						
Energy Efficient Outdoor Lighting	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Public Safety						
Computers for Public Safety Vehicles	-	2,000	2,000	-	-	4,000
CO2 Evac System for Fire Bay	16,000	-	-	-	-	16,000
Public Safety Vehicles	-	30,000	30,000	30,000	30,000	120,000
Radar System with New Vehicle	-	1,500	1,500	1,750	1,750	6,500
Detective Vehicles	-	-	35,000	-	-	35,000
Heavy Rescue Truck	-	-	-	-	350,000	350,000
SUBTOTAL, PUBLIC SAFETY	16,000	33,500	68,500	31,750	381,750	531,500
Public Works						
1 3/4 Ton Pickup Truck	35,000	-	-	38,000	-	73,000
5 Yard Dump Truck with Salter	-	-	125,000	-	135,000	260,000
SUBTOTAL, PUBLIC WORKS	35,000	-	125,000	38,000	135,000	333,000
Parks and Recreation						
Kitchen upgrades	2,000	-	-	-	-	2,000
Center Line Public Library						
Public and Employee Computers	13,156	-	-	-	-	13,156
TOTAL, CAPITAL EXPENDITURES	71,156	33,500	193,500	69,750	516,750	884,656
REVENUE SOURCES						
Transfers from General Fund	21,000	26,000	13,000	-	-	60,000
Bond Proceeds	-	-	-	-	500,000	500,000
Contingent Grant Sources	2,500	-	-	-	-	2,500
Interest Earnings	400	400	151	-	-	951
TOTAL, REVENUE SOURCES	23,900	26,400	13,151	-	500,000	563,451
CHANGE IN FUND BALANCE	(47,256)	(7,100)	(180,349)	(69,750)	(16,750)	(321,205)
BEGINNING FUND BALANCE	340,758	293,502	286,402	106,053	36,303	340,758
ENDING FUND BALANCE	<u>\$ 293,502</u>	<u>\$ 286,402</u>	<u>\$ 106,053</u>	<u>\$ 36,303</u>	<u>\$ 19,553</u>	<u>\$ 19,553</u>

**CAPITAL IMPROVEMENT FUND
FUND 401
BUDGET DETAIL**

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	CURRENT YEAR PROJECTED	APPROVED FY2016 BUDGET	BUDGET MEMO	
					FY2017 FORECAST	FY2018 FORECAST
REVENUES						
502.400	FEMA - AFG GRANT	\$ -	\$ 24,816	\$ -	\$ -	\$ -
502.402	SMART COMMUNITY CREDITS	-	6,132	-	-	-
502.403	GRANT - PEOPLE FOR BIKES	-	3,840	-	-	-
502.404	LOCAL GRANT SOURCES	-	-	2,500	-	-
664.230	INTEREST EARNINGS	500	250	400	400	151
676.000	DONATION - LIONS CLUB	-	3,108	-	-	-
	TOTAL REVENUES	500	38,146	2,900	400	151
EXPENDITURES						
978.004	PUBLIC SAFETY VEHICLES	28,461	27,084	-	30,000	65,000
978.005	PUBLIC SAFETY RADARS	1,539	1,539	-	1,500	1,500
978.006	PS - FEMA GRANT EQUIP.	24,213	27,918	-	-	-
978.007	DPW - SALT BOX	-	-	-	-	-
978.008	BS&A ACCOUNTING SYS.	16,317	16,317	-	-	-
978.009	MUNICIPAL PARKING LOT	450,000	360,000	-	-	-
978.010	LIBRARY HVAC REPLACEMENT	-	-	-	-	-
978.011	DPW - AUTOMATIC GATE	-	-	-	-	-
978.013	PS - IN-CAR COMPUTERS	6,000	6,000	-	2,000	2,000
978.014	PS - ACCOUNTABILITY SYSTEM	2,000	2,000	-	-	-
978.015	P&R - TABLES AND WINDOWS	3,960	3,960	-	-	-
978.017	LIBRARY - COMPUTERS	-	-	13,156	-	-
978.018	P&R - PRODUCTIVITY SOFTWARE	3,000	3,000	-	-	-
978.019	LIBRARY - ENERGY EFF. WINDOWS	10,000	10,000	-	-	-
978.021	PW - SMART LITTER RECEPTACLES	-	69	-	-	-
978.022	LIBRARY - VIDEO SURVEILLANCE	2,614	2,615	-	-	-
978.023	BS&A PURCHASE ORDER SYSTEM	7,435	7,435	-	-	-
978.024	P&R - BATHROOM ROOF	-	6,215	-	-	-
978.025	PW - ZERO TURN MOWER	-	10,868	-	-	-
978.026	PW - SMART BICYCLE RACKS	-	9,972	-	-	-
978.027	PS - 911 SYSTEM	-	126,828	-	-	-
978.028	PS - TASERS	-	9,108	-	-	-
978.029	PW - 1 3/4 TON PICKUP TRUCK	-	-	35,000	-	-
978.030	PW - 5 YARD DUMP TRUCK	-	-	-	-	125,000

**CAPITAL IMPROVEMENT FUND
FUND 401
BUDGET DETAIL**

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BUDGET AT MAR 2 '15	CURRENT YEAR PROJECTED	APPROVED FY2016 BUDGET	BUDGET MEMO	
					FY2017 FORECAST	FY2018 FORECAST
<u>EXPENDITURES - CONCLUDED</u>						
978.031	P&R - KITCHEN UPGRADES	\$ -	\$ -	\$ 2,000	\$ -	\$ -
978.032	PS - CO2 EVAC SYSTEM	-	-	16,000	-	-
978.033	GEN GOVT - OUTDOOR LIGHTS	-	-	5,000	-	-
TOTAL EXPENDITURES		555,539	630,928	71,156	33,500	193,500
EXCESS OF REVENUES OVER EXPENDITURES		(555,039)	(592,782)	(68,256)	(33,100)	(193,349)
<u>OTHER FINANCING SOURCES</u>						
699.101	TRANSFERS IN - GENERAL	130,000	401,000	21,000	26,000	13,000
699.265	TRANSFERS IN - DRUG FORFEIT.	-	1,295	-	-	-
TOTAL OTHER FINANCING SOURCES		130,000	402,295	21,000	26,000	13,000
<u>FUND EQUITY</u>						
NET CHANGE IN FUND BALANCE		(425,039)	(190,487)	(47,256)	(7,100)	(180,349)
BEGINNING FUND BALANCE		531,245	531,245	340,758	293,502	286,402
ENDING FUND BALANCE, FUND 401		\$ 106,206	\$ 340,758	\$ 293,502	\$ 286,402	\$ 106,053

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 IN EXCESS OF INVOICES PAID</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	713,863	253,145	2,838,632		11.61%
FY2015	2,838,632	1,104,247	198,704	4,141,583		16.93%
FY2016	4,141,583	130,243	289,911	4,561,737		18.65%
FY2017	4,561,737	99,243	319,322	4,980,302		20.36%
FY2018	4,980,302	116,271	348,621	5,445,194		22.26%

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

**Assumes 7% 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.

The Police and Fire Retirement System Investment Trust Fund has a board that meets monthly. Like the OPEB Investment Trust, the portfolio of approximately \$12,000,000 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, 2013, the Plan is 59.5 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, 2015

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>NOTE: New fees or changes to existing fees are BOLDED.</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 2015 / Budget Year 2016 Tax Millages'</i>			
Tax Roll	Electronically available only	250.00	250.00
<u>Public Safety</u>			
Animal Release			
First Time		5.00	N/A
Each Additional Time		10.00	N/A
Animal Cage Rental Deposit	Returned to resident upon return of cage	15.00	N/A
Bicycle License		1.00	N/A
Bond Posting	Per bond	10.00	10.00
Booking Fee		10.00	10.00
Citation Sign-Off			
Non-Residents		5.00	FREE
Residents		FREE	FREE
Criminal History Check - Local	Not from the LEIN system		
Residents		5.00	10.00
Non-Residents		10.00	10.00
If report is mailed	No longer offered	\$5.00 addn.	N/A
DNA Collection		15.00	N/A
Impounded Vehicle		25.00	25.00
Liquor License Inspection	New license only	20.00	20.00
Preliminary Breath Test (PBT)			
Residents		7.00	5.00
Non-Residents		10.00	5.00
Prisoner Meal		5.00	5.00
Vehicle Identification Number (VIN) Verification		10.00	FREE
Warrant Cancellation	Per warrant	10.00	10.00
Copies of Reports			
First Page		5.00	1.00
Each Additional Page		1.00	0.25
License to Purchase Handgun	No longer offered	10.00	N/A

SCHEDULE OF CITY FEES AND CHARGES FOR SERVICES (CONTINUED)

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>Public Safety - Concluded</u>			
Fingerprinting			
Fingerprinting with supplied print card		\$ 15.00	\$ 15.00
Livescan fingerprinting		N/A	61.50
Sex Offender Registration Fee		N/A	45.00
<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

SCHEDULE OF CITY FEES AND CHARGES FOR SERVICES (CONTINUED)

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>Protective Inspection - Building Department - Concluded</u>			
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
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
Poultry Farming Permit		100.00	100.00
Non-owner Occupied Properties			
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
Planning and Zoning			
Application		2,500.00	2,500.00
Rezoning and Special Use Approval			
Public Hearing	Per meeting	250.00	250.00
Pre-Application Meetings with City Planner	Per meeting	300.00	300.00
Zoning Board of Appeals			
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
Business License		100.00	100.00
Coin Operated Amusement and Music Devices	Also includes Coin Operated Vending Devices		
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

SCHEDULE OF CITY FEES AND CHARGES FOR SERVICES (CONTINUED)

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>Parks and Recreation Department</u>			
Meeting Rooms			
All Rooms			
Non-Refundable Deposit	Due thirty (30) days before reservation date	\$ 50.00	\$ 50.00
Use of Kitchen Facilities	Flat charge per reservation of Meeting Room(s)	20.00	20.00
Small Meeting Room (capacity of 20 people) Only available during the week			
Weekdays - Rate per Hour		10.00	10.00
Weekdays - Rate per Hour, Non-Profit Company Use		5.00	5.00
Large Meeting Room (capacity of 60 people) Only available during the week			
Weekdays - Rate per Hour		15.00	15.00
Weekdays - Rate per Hour, Non-Profit Company Use		10.00	10.00
Both Rooms (capacity of 80 people)			
Weekdays - Rate per Hour		20.00	20.00
Weekdays - Rate per Hour, Non-Profit Company Use		15.00	15.00
Weekends - Rate per Hour		25.00	25.00
Weekends - Rate per Hour, Non-Profit Company Use		20.00	20.00
Use of Game Room	Flat charge per reservation of Meeting Room(s), Only available for weekend reservations	20.00	20.00
Pavilion			
1 to 99 People			
Weekend		60.00	60.00
Weekend or Weekday, Commercial Use		25.00	25.00
Weekday		25.00	25.00
100 or More People			
Weekend or Weekday		100.00	100.00
Weekend Commercial Use		75.00	75.00
Weekday Commercial Use		N/A	25.00
Senior Pool League		10.00	10.00
Summer Day Camp			
Resident - Charge per Week per Child		130.00	130.00
Non-resident - Charge per Week per Child		N/A	150.00
Resident - Charge per Day per Child		35.00	35.00
Non-resident - Charge per Day per Child		N/A	40.00
Late Payment Fee		N/A	20.00
Late Pick-up Fee		N/A	20.00
Missing Lunch		N/A	5.00
Missing Supplies		N/A	3.00
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

SCHEDULE OF CITY FEES AND CHARGES FOR SERVICES (CONTINUED)

SERVICE	Additional Information	PREVIOUS FEE	NEWLY APPROVED FEE
<u>Center Line Public Library</u>			
Fines and Penalties			
Books, Magazines, and Kits	Daily Fine / Maximum Allowed Fine	\$0.25 / \$5.00	\$0.25 / \$5.00
Audio Books / Music CD's	Daily Fine / Maximum Allowed Fine	0.25 / 5.00	0.25 / 5.00
DVD Videos	Daily Fine / Maximum Allowed Fine	1.00 / 5.00	1.00 / 5.00
Blue Ray Video	Daily Fine / Maximum Allowed Fine	1.00 / 5.00	1.00 / 5.00
American Girl Doll	Daily Fine / Maximum Allowed Fine	2.00 / 120.00	2.00 / 120.00
Rental Fees			
Book Deposit, where applicable		20.00	20.00
DVD's, excluding documentaries		1.00	1.00
Newly Released Children's DVD's	Two-Day Rental	N/A	1.00
Older Released Children's DVD's	Seven-Day Rental	N/A	FREE
Copies	Each Page	0.10	0.10
Printer Use			
Black and White	Each Page	0.15	0.15
Color	Color printing is no longer available	N/A	N/A
Guest Pass	Charge for thirty (30) minutes	1.00	1.00
<u>Water and Sewer Department</u>			
<i>For water, sewer, and garbage rates, see 'Schedule of Tax Year 2015 / Budget Year 2016 Utility and Garbage Rates'</i>			
Turn On Fee (for Shut Off Properties)			
	During Regular Business Hours	25.00	25.00
	After Regular Business Hours	60.00	60.00
	Weekends and Holidays	115.00	115.00
Water Meters	Charged at cost billed to City by meter vendor	At Cost	At Cost
Service Tap Fee	For initial turn on of new structures	75.00	75.00
Final Bill Fee		FREE	FREE