

CITY OF ROCHESTER
APPROVED BUDGET



FISCAL YEAR
2011-2012

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City of Rochester

APPROVED FYE 2012 BUDGET

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City Manager's Budget Memorandum

May 9, 2011

TO: The Honorable Mayor and City Council

RE: Fiscal Year End 2012 Budget

Introduction

The Administration is proud to present the Honorable Mayor, City Council and the City of Rochester with the 2011-2012 (fiscal year end 2012) Budget. The fiscal year end (FYE) 2012 budget utilizes the same format developed for the prior year's budget presentation, with minor modifications and additions which will hopefully enhance the budget document. The budget document will continue to evolve each year to meet the needs of the City.

The primary goal of this document is to present the City of Rochester financial plan for the coming fiscal year in a format that is easy to understand and comprehend. In addition to the written format, the final budget will be posted on the City website with "bookmarks" for easy navigation. This year, for the first time, the final budget document will be available in an excel format so citizens can download, sort, graph and modify the data if they have interest beyond the information provided in this document. I encourage all interested citizens to visit the City website, www.rochestermi.org and to review this important City document. Administration is very interested in any feedback regarding ways to improve the readability and presentation of the City's budget.

Executive Summary

The City budget for FYE 2012 is \$20,829,977 for all funds combined, which is approximately 0.3% lower than the amended FYE 2011 budget for all funds (see Table 1 in the "Budget Summary Info" section of the budget). The increase is attributed to an increase in funding in the capital projects funds. For all funds combined, excluding the three capital project funds, budgeted spending decreased from \$19,805,518 for FYE 2011 to \$18,648,423 for FYE 2012 a decrease of 5.8%.

The City is obligated to pass a balanced General Fund budget, meaning revenues must equal expenses. The General Fund budget of \$9,409,752 is balanced and includes no appropriation of General Fund balance (see Table 2 and Table 3). The FYE 2012 General Fund budget is approximately 1.4% lower than the amended FYE 2011 General Fund budget. The cash on-hand in the General Fund is projected to be \$7,790,702 at the conclusion of FYE 2012. A common measure of fund balance is the percentage of fund balance to current year budgeted expenses. The FYE 2012 budget projects the General Fund cash balance to be 83% of current year expenses (including transfers to other funds). This ratio of fund balance to expenditures indicates a healthy fund balance. See Table 4 for the City's historical audited General Fund balance trend.

The City utilizes a Capital Projects Fund to set aside funding from the General Fund for major capital improvement or special one-time projects. Any unused funding transferred to the Capital Projects Fund is held in the Capital Projects Fund as fund balance. Since this money was transferred specifically from the General Fund to the Capital Projects Fund for general government projects, the fund balance of the Capital Projects Fund may be used in the future for any appropriate general government project or expense. Combining the General and Capital Projects Funds fund balance provides a picture of the health of the City's general government fund balance. The combined projected FYE 2012 fund balance is \$11,868,435. See Table 5 for the City's historical audited combined General Fund and Capital Projects Fund balance trend.

The City also has identified its pension unfunded liability and other post employment benefits (OPEB) unfunded liability. The City has a defined benefit pension plan for some employees with the Michigan Employee Retirement System (MERS). Annually, MERS provides the City with an actuarial report stating the City's pension unfunded accrued liability. The most current report received is as of December 31, 2009, and shows the unfunded accrued liability to be \$2,456,708. The City has post employment health insurance benefits for some of its employees. Every three years the City contracts for an actuarial report for its OPEB unfunded liability, the most current report received is as of December 31, 2006, and shows the unfunded accrued liability to be \$1,533,120. The unfunded liability calculations are very susceptible to market fluctuation and benefit changes. City Council will review the unfunded liability calculations each time an actuarial review is complete and determine if General Fund balance will be formally allocated to fund the accrued liabilities.

The City has identified specific funds within its General Fund balance to fund these unfunded accrued liabilities. See Table 6 for the designation of the General Fund balance, including the committed and unassigned funds. By action of City Council, "committed" funds may be re-designated for other general governmental use. The City has adopted a formal Fund Balance Policy, which is included in the "Supplemental Information" section of the budget.

Due to regional and national property value trends, the property tax base decreased from \$672,038,980 in FYE 2011 (including mid-year adjustments) to approximately \$635,038,600 for FYE 2012 or a 5.51% decrease (see Table 7). The falling taxable values resulted in a reduction of approximately \$300,000 in revenue for the City's General Fund. The total millage for FYE 2012 is recommended to be the same as FYE 2011 at 12.4304 mills and consists of 11.596 operating mills and 0.834 debt mills. As shown in Table 8, the FYE 2012 total millage is approximately 15% less than the total millage of FYE 2002. Historically, the City's total millage rate has been competitive when compared to other cities in Oakland County (see Table 9).

The City of Rochester has a very low level of outstanding debt and has not taken on any debt since 2001. During FYE 2011, the City retired its 1996 Transportation Bonds, which reduced the budgeted bond expense for the FYE 2012 budget by \$102,550. As shown on Table 10, the City's debt expense for FYE 2012 is \$459,075, which is 2.1% of all budgeted expenditures. By FYE 2015, the City's only debt payment will be the 2001 Older Persons' Commission Building bond payment of \$116,625. The decreased property values have created a situation in the last two fiscal years whereby revenue from the debt millage for the 1994 Sanitary Interceptor G.O. Bond Fund does not support the City's required debt payments. Rather than increasing the millage rate to meet this obligation, which is allowed by law, the City budget includes a transfer from the City's Water and Sewer Capital Improvement Fund to pay for the revenue shortfall. City Council considered it important to not increase taxes, even for debt payments. It is expected that fund balance in the 2001 Older Persons' Commission Building Fund will cover the revenue shortfall needed to fund the FYE 2012 bond expense; however, it is projected that a millage adjustment or a transfer from the General Fund will be required in FYE 2013 to cover the bond payment for the Older Persons' Commission Building.

The City of Rochester is responsible for the assessment and collection of all Real and Personal Property Taxes. The City retains a portion of the Property Taxes based on the City's Operational and Debt millages and distributes the balance of Property Tax to other governmental entities (including Oakland County and the Rochester Area School District). See Table 11 for a breakdown of the entities which receive portions of the Property Tax collected from the citizens of Rochester.

The State of Michigan historically has provided local governments with two separate sources of "revenue sharing." The State Revenue Sharing program distributes sales tax collected by the State to local governments as unrestricted funds. Constitutional Revenue Sharing is calculated through a formula which includes a city's population, based on the United States Census. The City of Rochester's population grew from 10,467 in the 2000 Census to 12,711 in the 2010 Census. Based on information received from the Michigan Department of Treasury, the City expects that the State will utilize the current Constitutional Revenue Sharing formula with the new Census numbers to calculate Constitutional Revenue Sharing. The City estimates an increase in Constitutional Revenue sharing from \$657,000 in FYE 2011 to \$812,928 for FYE

2012. Michigan Governor Rick Snyder has proposed elimination of Statutory Revenue Sharing and has proposed replacing the program with a new “Economic Vitality Incentive Program.” Funding through the new program will be based on a number of factors, which the City of Rochester is highly likely to meet. However, the Michigan Legislature will need to take action of the Governor’s plan, and at the time of the City of Rochester’s budget adoption, there is still too much uncertainty as it pertains to this second source of revenue sharing to count on it as a reliable funding source. As a result, the City has reduced Statutory Revenue Sharing from \$50,411 in FYE 2011 to zero for FYE 2012. In total, the City has gone from receiving \$898,226 in total State revenue sharing in 2004 to an estimated \$812,928 in FYE 2012, a reduction of 9.5% (see Table 12).

The State continues to contribute a fairly consistent amount to the City, through Act 51 Funding, for the maintenance of major and local roads in the community. The City estimates it will receive \$642,990 in FYE 2012 from Act 51 Funding (see Table 13) which is an increase from FYE 2011 of \$21,690 or 3.5%, based on the City’s new Census number.

FYE 2012 Highlights

The FYE 2012 budget is reflective of the work done to review every service and expense in the City. During FYE 2011, the City bid and awarded the following services: Planning, Auditing, Actuarial, Information Technology, Property and Liability Insurance, Phone System Service, Building Janitorial Services and Cemetery Maintenance. In addition, the FYE 2012 budget was reduced by the carry over savings from the Refuse and Recycling Service contract awarded in the prior fiscal year. The total savings realized, from these bid services, which is reflected in the FYE 2012 budget, is over \$200,000. The City is also in the process of bidding its Engineering Services and anticipates savings from a new contract to be realized during FYE 2012.

Overall, taxable value was reduced in the City by 5.51%; however, the reduction was weighted toward the Commercial and Industrial Properties. Residential property values only were reduced by approximately 3.3%, with five neighborhoods increasing in value (the City Assessor categorizes like properties in the City as neighborhoods; the City has 48 assessor defined neighborhoods).

The Downtown Development Authority (DDA) district is comprised of nearly all Commercial and Industrial Properties. The loss in value of these properties reduced the tax captured review for the DDA by 12.2%. This loss in value required the DDA to substantially reduce its expenditures, which it has done and is reflected in the FYE 2012 budget. The DDA Board also approved a policy goal of shifting DDA expenditures toward capital projects and less for non-capital expenses. The Board passed a policy goal of 60% of the captured tax revenue to be used for capital projects and 40% be used for non-capital expense. The FYE 2012 DDA budget includes 50%

for capital projects, 10% for the Big Bright Light Show and 40% for non-capital expenses (see Table 14).

Beginning in the spring of 2012, the Michigan Department of Transportation (MDOT) will begin a project to reconstruct Main Street from the Clinton River Bridge to the Paint Creek Bridge. The project will span two fiscal years (FYE 2012 and FYE 2013) and will be the most important project in recent history of the City. The total cost of the project is \$5,601,400. The project funding includes MDOT funding of \$3,300,000 and an Enhancement Grant award to the DDA in the amount of \$525,000, and the balance will be funded with local City funds. The FYE 2012 budget includes: \$373,250 from the DDA for Main Street Enhancements and management services; \$545,750 from the Water and Sewer Capital Improvement Fund for the replacement of a circa 1890's 4" watermain with two 10" watermains; and \$70,000 from the General Fund for engineering and management services. The balance of the local funding will be included in the FYE 2013 budget. The Administration and the DDA have been preparing for this project for over three years and have a sound project management plan to both administer the construction activities and support the impacted businesses.

The FYE 2012 budget continues to invest funds in the City's medical transportation service. During FYE 2010, the City entered into a contract with a private emergency medical services company to assist in providing manpower for the City's Advanced Life Support (ALS) and Basic Life Support (BLS) operations. This decision allowed the Fire Department to begin directly serving the City's ALS and BLS needs and provided the manpower to have emergency and non-emergency transportation for citizens. The non-emergency transportation service requests have been higher than the Fire Department could respond to in FYE 2011. Through cost analysis, the Administration determined investing in a new \$70,000 ambulance would meet the service demand and pay for itself in just over two years, based on the City's transportation fee. In total, the FYE 2012 budget projects the net result of the medical transportation services program to be a positive budget impact of \$48,000.

Historically, the City has made timely investments in fire equipment to ensure the Fire Department has the tools necessary to perform its critical functions. During the FYE 2011 budget process, the Fire Department presented a fully developed equipment replacement schedule. This schedule has been incorporated into the FYE 2012 budget planning process, and the fire equipment fund has been renamed the Fire Equipment Revolving Fund. Fire equipment is capital intensive, and the City must systematically set money aside for future purchases. The FYE 2012 budget includes the purchase of a new fire engine, an investment of \$330,000.

The FYE 2012 budget includes the addition of one new police officer position. This new position will allow the City to assign an officer to the Oakland County Narcotics Enforcement Team (NET). NET is an intergovernmental unit of local police officers dedicated to enforcing drug laws. Rochester will join 14 other Oakland County

communities in the NET program. Consistent with State and Federal law, proceeds from drug law enforcement go to law enforcement agencies to be reinvested in drug law enforcement. Based on the 10 year history of the proceeds received by Oakland County NET, and anticipating the City will be in the program for six months of FYE 2012, the net impact of the additional NET police officer on FYE 2012 budget is \$15,000.

The FYE 2012 budget anticipates wholesale rate increases for both water and sewer services of approximately 10% based on estimates of the rate increases by the Detroit Water and Sewerage Department (DWSD). These increases are anticipated to be passed along to the City's water and sewer customers when rates are set during FYE 2012. The City continues to study ways to implement an improved rate structure and is investigating ways to become less susceptible to the large rate increased from DWSD.

The City has also identified unmetered water use as a strain on the financial health of the water and sewer system. A primary cause for unmetered water use is the City's antiquated water metering system. The City has used the same nutating-disc water meters for over 30 years. Over time, this type of meter "slows down" and provides water readings lower than the actual water being consumed. In addition, the meter reading device the City currently uses is no longer manufactured. Administration has presented the project to City Council in detail; however, City Council has requested the Administration refine the timeline, cost and expected revenue increase from the project prior to approving the project. City Council has also requested the Administration provide a rate reduction recommendation to off-set part of the expected increased cost to consumers as a result of the more accurate water meter readings. To recognize the likelihood that this project will occur in FYE 2012, but City Council has not yet approved budgeting funds until additional information is provided, the FYE 2012 budget includes, in the Supplemental Information section of this document, a proposed budget amendment to be considered during FYE 2012 to allocate a \$1,290,000 expenditure for the purchase and installation of new meters throughout the City.

The Water and Sewer Receiving Fund includes \$150,000 for video and cleaning sanitary sewer lines. This "I & I" (inflow and infiltration) program is the start of the City's focus on reducing the amount of non-sewer water in the City's sanitary sewer system. By reducing this, the City would reduce its metered flow fee paid to Oakland County for the services of DWSD. The Water and Sewer Capital Project Fund budget also includes \$375,000 investment in the City's water treatment plant. This investment will enhance the quality of the water produced and improve the security at the plant.

Two important capital projects which were planned in prior fiscal years are included in the FYE 2012 budget. The first is the installation of a new emergency generator at City Hall. In the event of an emergency, City Hall is the City's emergency operation

center and a place which will be available for citizens in need of assistance. The cost of project is \$203,000. The second important project is the installation of way-finding signs throughout the City. The DDA has worked on the design, location and engineering of the way-finding signs for about three years. During FYE 2011, the City awarded a contract for the project. The FYE 2012 budget includes \$78,000 from the General Capital Projects Fund and \$105,500 from the DDA Fund for the project. The DDA will also be investing in the project during FYE 2013 as part of the Main Street reconstruction project.

During FYE 2012, the DDA will be partnering with Oakland University's INCubator to create a micro-loan program. The DDA will invest \$100,000 in the loan fund, and the OU INCubator will raise an additional \$400,000 from the private sector, for a total loan fund of \$500,000. The money will be loaned to local businesses looking to expand or locate in the City. The maximum loan amount for a business will be \$50,000, with the investment decisions being made by a third-party private investment consulting firm, with guidance from an investment board. It is anticipated the DDA will receive repayment of its investment plus interest from the loan fund. This innovative economic development tool, available to the DDA by the powers granted to it by State law, is expected to be a model for other Michigan communities.

Similar to most municipal governments and other service agencies, the City's largest operational expenditure is personnel. The total number of full-time positions included in the FYE 2012 budget is 56, 8.2% less than the City's peak employment in FYE 2004. The FYE 2012 budget adds one full-time police position (the NET officer), does not fill one management level position from the parks budget and elevates two part-time positions to full-time positions (see Table 15).

The non-filling of the Park Superintendent position and consolidation of the Parks Department and Cemetery operations into the Department of Public Works resulted in a personnel savings of approximately \$19,000. Further, because of the consolidation of the departments, the Parks budget is reduced by \$83,953 or 14.9% from prior year. Administration also expects the unified department will more efficiently maintain the City's parks and cemetery services.

The FYE 2012 budget includes no pay increases for any of the City's employee groups: non-union, American Federation of State, County and Municipal Employees (AFSCME), Police Officers Association of Michigan (POAM), or the Command Officers Association of Michigan (COAM) employees. FYE 2012 is the third budget year in a row the non-union and AFSCME groups have foregone pay increases and the first budget year no increase is planned for POAM and COAM employees.

The POAM contract expires June 30, 2011, so all budgeted pay and benefit modifications included in the FYE 2012 budget are based on the anticipated contract and are still subject to negotiation. The COAM contract expires June 30, 2012, but the

wage rates are set based on the POAM contract, so it is possible to anticipate the FYE 2012 COAM wages based on the anticipated POAM contract.

Health care costs continue to increase. Although the City did see an increase in health care cost for its high-deductible, health savings account (HSA) plan, the City continued to have a net savings from the switch to the plan by non-union and AFSCME employees. The City anticipates working closely with the POAM during FYE 2011 and FYE 2012 to implement a health insurance plan which has similar costs to the non-union and AFSCME health insurance plan. The FYE 2012 includes approximately \$69,000 in projected cost savings generated from shifting the POAM to a health insurance plan.

The FYE 2012 budget feels the impact of the new federal health care law, specifically the provision of the 2010 law which expanded the age for “dependent adults” from age 19 to age 26 will increase the City’s FYE 2012 health care costs by approximately \$26,000.

At the beginning of the 2011 calendar year, the City switched its pre-1996 Medicare eligible retirees from a Medicare Supplement plan to a Medicare Advantage plan. This change resulted in an enhanced benefit for the retirees and a budget savings of approximately \$63,000.

An additional area of personnel cost savings reflected in the FYE 2012 budget is the City’s Workers Compensation expense. In 2010, the City’s workers’ compensation modifier was reduced from 1.25 to 0.99, which resulted in a \$30,000 savings. The new workers compensation modifier is a direct result of fewer on-the-job injuries in 2009 and 2010.

In August 2009, the City’s bond rating was improved by Standard and Poor (S&P) from AA- to AA+, which affirmed a stable outlook for the City. The City has no immediate plans for debt financing, but this improved rating will improve the City’s cost to acquire debt in the future. The rating also provides a benchmark for the financial health of the City and is recognized as one of the highest ratings possible for communities with less than 15,000 people.

Acknowledgements

Throughout the budget process, City Council provided good policy direction and communicated its priorities to the Administration. I am proud to report this budget document is a collaborative product between the elected officials and staff.

Several employees deserve recognition for their efforts in the preparation of this document: John Hiller, Finance Director, provided general overview of the budget numbers and assisted in preparing the budget projections; Derrick Kozicki, Assistant

to the City Manager, reviewed and proofed many of the sections and assembled the digital version of the budget; Deborah Farrah, Executive Assistant, reviewed, proofed and assembled copies of the budget; Holly Meyers, Account Technician, assisted with the personnel budgets; and Sherry Kush, Account Technician, assisted with the last piece needed for the draft budget.

Every Department Head deserves acknowledgement for their efforts in looking for ways to cut costs while not reducing the high quality services our citizens expect. Bill Bohlen, Director of Public Works; Steve Schettenhelm, Police Chief; John Cieslik, Fire Chief; Lee Ann O'Connor, City Clerk; John Hiller, Finance Director; Bruce Austin, Parks Superintendent; and Nik Banda, Director of Economic and Community Development. Also, Kristi Trevarrow, Executive Director of the Downtown Development Authority, did a great job working with the DDA Board, DDA Budget Committee and PSA Board in developing the DDA and PSD budgets.

Special thanks go to Anthony Moggio, Finance Department Cashier, for his work throughout the budget process. He continues to improve and refine our massive excel based budget file. His excel skill is only matched by his dedication. I must acknowledge his efforts on the budget right up to the expected birth of his daughter. That's dedication.

Conclusion

The Administration approached the FYE 2012 budget with the understanding that revenue from property tax would continue to be lower and State Revenue Sharing would be uncertain. The Administration started the budget process early with Department Heads and kicked-off the process with with an "efficiency finding" workshop. The Administration invited consultants from the Southeast Michigan Council of Governments' (SEMCOG) Local Government Effectiveness and Collaboration Division to moderate the workshop and to offer best practice ideas from its AgileGov database, which houses examples of efficiency and collaboration efforts from communities. The session was productive and really served to reinforce the efforts the City has made to increase its efficiency which have paid-off and are considered best practice. In fact, at the conclusion of the session, SEMCOG requested the City Manager participate in a webinar to help other communities interested in improving their efficiency.

Throughout the budget process, Administration and City Council took a conservative approach with a close review of operational and capital costs. The FYE 2012 budget does include specific and strategic investments in the core government services of public safety and water services. Despite the economic condition in southeast Michigan, Rochester continues to be a premier community, recognized nationally for its quality services. During FYE 2011, the City received the Voice of the People Award from the International City/County Manager's Association. The award

recognizes communities that have the highest national scores in citizen satisfaction on ICMA's statistically valid national survey of local government services. By continuing to invest in the core services of our community and continued focus on improved efficiency, Rochester will continue to be a preferred destination for residents and businesses.

The increase in taxable value of some of the City's neighborhoods and the slow stabilization of taxable values in general may indicate that the City is past the worst of the economic downturn. During the past four years of lower property values, the City has cut General Fund expenses by over \$1.1 million. Many of the cuts were through bidding services, personnel cost reduction and improved efficiencies. These changes will continue to pay dividends as the City enters (hopefully) more promising fiscal years and will position Rochester to continue to be successful well into the future. Credit for the positive fiscal direction of the City ultimately goes to the City Council for its policy direction. Supporting the City Council is a first-rate management team and highly skilled employees. Working together with the citizens of this great community, we can be assured the City of Rochester will continue to be a special place where people come for stable, quality government services and a true quality of life experience.

Respectfully submitted,



Jaymes Vettraino
City Manager

Government Profile

The City of Rochester is a vibrant 3.8 square mile community located in Southeast Michigan. Downtown Rochester is the historic, cultural and shopping center of the region. Tree-lined streets and neighborhoods with diverse styles of homes give the City much of its charm. The Paint Creek and the Clinton River flow through the City, and the parks provide open space, as well as cultural and recreational opportunities for area residents. The City is proud to be nationally recognized as one of the best places to live. Though mature as a community, Rochester continues to grow and attract investments through the addition of new infill housing and commercial developments. The City's population increased from 10,467 in 2000 to 12,711 in 2010, an increase of more than 21%. Though growth is now slowing, construction activity is still visible within the community, and the City continues to be seen as a premier locale for residential, family life and community involvement. The City has made attracting and retaining quality retail, commercial and industrial businesses one of its highest priorities.

The City of Rochester is located in the Greater Metropolitan Detroit Area of Oakland County. The County is one of the largest employment centers in the country for engineering and other industrial technology professions. It is also home to a number of Fortune 500 companies. In 2006, Oakland County was the fourth wealthiest county in the United States among counties with more than one million people and currently has an estimated population of more than 1.2 million residents.

In 2009, the City of Rochester was recognized by *CNN* and *Money Magazine* as one of the "100 Best Places to Live in America."

Form of Government

By Charter, the City of Rochester operates as a council/manager form of government. The Rochester City Council has seven members. Six members have staggered four-year terms, and one member has a two-year term (the candidate that tallies the lowest number of votes out of the top four vote-getters each election has a two-year term). Each November, the City Council elects a member to serve as Mayor for a one-year term. In addition to its legislative duties, the City Council is responsible for the appointment of a City Manager to serve as the chief administrative officer of the City. It is the responsibility of the City Manager to carry out policies formulated by the City Council and to manage municipal operations in accordance with these policies. See Table 16 for the City of Rochester's Organizational Chart.

Budget Timeline

October 15, 2010	Budget work papers provided to Department Heads.
November 9, 2010	Budget workshop with Department Heads.
November 23, 2010	Department Heads submission of first draft Budget.
December 8 – 15, 2010	City Manager review of Departmental Budgets with Department Heads. Department Heads submit Goals & Objectives requests.
December 21, 2010	City Manager and Department Heads joint review of Capital Projects and Department Budgets.
January 31, 2011	Goals and Objectives – Discussion with City Council.
February 1, 2011	Goals and Objectives – Discussion with City Council.
February 21, 2011	Council & Administration Budget Workshop.
February 22, 2011	Council & Administration Budget Workshop.
March 1, 2011	Council & Administration Budget Workshop.
March 21, 2011	Council & Administration Budget Workshop.
April 1, 2011	Send the Notice of Public Hearing to be held on April 25, 2011, publish in the Post on April 7, 2010.
April 6 – 7, 2011	City Manager to finalize the Proposed Budget. Copy, collation and assembly of proposed Budget.
April 8, 2011	Submittal of proposed Budget in City Council agenda packet.
April 11, 2011	Council receipt of proposed 2011-12 Annual Budget. Set special review meeting for April 18, 2011, and an as needed second date of April 19, 2011. Confirm Public Hearing date on Budget for April 25, 2011.
April 12, 2011	Post notice: Special Meeting to review Budget, April 18, 2011.
April 18, 2011	Special Meeting of the City Council – Study Session on proposed Budget.
April 25, 2011	Public Hearing on proposed FYE 2012 Budget.
May 9, 2011	Adoption of FYE 2012 Budget.

Readers Guide to the Budget

General Fund – The General Fund is a major fund of the City and is used to account for the resources devoted to funding services traditionally associated with local government. The General Fund has interaction with many of the other funds to transfer and receive funds for the operation of government services. The General Fund provides direct funding to the Major Streets, Local Streets, Cemetery, Fire Equipment Reserve, Capital Projects and Auto Parking Funds. The fund balance of the General Fund is designated by City Council as either committed or unassigned.

Special Revenue Funds – Special Revenue Funds are maintained to account for specific revenue resources that are legally restricted to expenditures for specific functions or activities. The legal restrictions may be imposed by State Statute or Constitution, City Charter or City Policy. The Special Revenue Funds found in our budget are:

Major Streets: The Major Street Fund is used to finance the maintenance and construction of the City’s major thoroughfares. State Statute restricts these funds.

Local Streets: The Local Street Fund is used to finance the maintenance and construction of the City’s minor thoroughfares. State Statute restricts these funds.

Cemetery Fund: The Cemetery Fund is used to account for revenue and expenditures specifically for the operation of a cemetery.

Drug Law Enforcement Fund: The Drug Forfeiture Fund is used to account for all money seized by the Police Department in accordance with MCL 333.7521 of the Public Health Code.

Community Development Block Grant Fund: The Community Development Block Grant (CDBG) Fund is financed by grants received from the federal government and is restricted for use for projects benefiting economically disadvantaged citizens of the City.

Debt Service Funds – Debt Service Funds are established by State Statute and bond covenants to account for the recording of the collection and expenditures of resources earmarked for the retirement of debt issued directly by the City.

Capital Improvement Funds – Capital Improvement Funds are used to account for financial resources to be used for the acquisition or major improvements of capital facilities. The City has three capital improvements funds:

General Capital Projects Fund: The General Capital Projects Fund is used to account for the acquisition of new or the replacement capital assets related to the general activities of government (parks, buildings, etc.).

Water and Sewer Capital Improvement Fund: The Water and Sewer Capital Improvement Fund is used to account for costs related to the infrastructure of the water and sewer utilities.

Fire Equipment Revolving Fund: The Fire Equipment Revolving Fund is used to account for the acquisition of new or replacement Fire Department equipment.

Enterprise Funds – Enterprise Funds are financed and operated in a manner similar to a private enterprise. The intent is that costs of providing services to the general public are recovered through user charges. The City has two enterprise funds:

Automobile Parking Fund: The Parking Fund is used to record all activities related to the operations of the City’s parking facilities.

Water and Sewer Fund: The Water and Sewer Fund is used to account for the provision of water and sewer services to the residents of the City financed primarily by user charges. As an enterprise funded by user fees, the revenues and expenses related to this fund are restricted to water and sewer activities. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, billing and collection. Capital improvements are accounted for in the Water and Sewer Capital Improvement Fund.

Internal Service Fund – Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursement basis. The City’s only internal service fund is the Revolving Equipment Fund. This fund accounts for the purchase and maintenance of the City’s fleet and major equipment. Its revenue comes from rental charges for equipment to other funds.

Downtown Development Authority Fund – The Downtown Development Authority Fund is an additional Special Revenue Fund of the City, but is administered differently than the other Special Revenue Funds, and, therefore, it has been given its own category. Local governments are allowed to create Downtown Development Districts under the Downtown Development Authority Act and use tax increment financing to invest in downtown development. The City utilizes the Downtown Development Authority Fund to account for the activity of the Downtown Development Authority. The Downtown Development Authority prepares its own budget for consideration by City Council.

Principal Shopping District Fund – The Principal Shopping District Fund is also an additional Special Revenue Fund of the City and is administered differently than the other Special Revenue Funds, and, therefore, it has been given its own category. Local governments are allowed to create Principal Shopping Districts under the Principal

Shopping District Act and approve special assessments to be used to market and promote the district. The City utilizes the Principal Shopping District Fund to account for the Principal Shopping District assessments. The Principal Shopping District budget is prepared by the Principal Shopping District board for consideration by City Council.

Outline of the Budget Document – The budget document is broken into four sections:

- (1) Manager’s Introduction Letter and Summary Information. This section includes the City Manager’s introduction letter, government profile, budget timeline, the Reader’s Guide to the Budget, summary budget information and graphical information. The intent of this section is to provide readers with a high level overview of the budget.
- (2) The FYE 2011 Budget by Fund Type. This section includes the entire FYE 2011 budget presented without governmental account number reference. This section is organized by fund type and includes brief descriptions of the General Fund departments. This presentation of the budget does not include accounts which have not been used in the past three fiscal years. At the end of this section, supplemental information is provided further explaining important City financial information. The intent of this section is to provide the reader with an easy to read budget document.
- (3) Supplemental Information. This section provides additional information to clarify transactions which cross budgetary funds, provides important financial policies and a summary of the City’s two year budget plan.
- (4) The FYE 2011 Budget by General Ledger Accounts. This section includes the entire FYE 2011 budget presented by governmental account numbers. This section is intended for readers familiar with the Michigan Governmental Chart of Accounts.

The purpose of presenting the information in these formats is to make the City budget accessible to as many users as possible. The City of Rochester encourages you to contact us to provide feedback and suggestions regarding this budget document.

Budget Terms and Format

FYE: The City’s fiscal year is July 1 through June 30. Fiscal year end (FYE) refers to the year the budget will conclude. For example, the fiscal year July 1, 2011 through June 30, 2012 is FYE 2012 or FYE 12.

FYE 2011 Amended or Amended Budget: The City adopts its budget in May for the coming fiscal year. Throughout the fiscal year, City Council may consider

budget amendments to adjust the budget to reflect differences between the passed budget and actual or anticipated activity during the fiscal year. “FYE 11 Amended” is as of the end of March of the current fiscal year.

FYE 2010 Actual: Represents the amount the City has accounted for as the actual revenue and expense for the last complete fiscal year.

Presentation of Total Values: All totals for Funds and Departments are located at the top of the Fund or Department. Totals for Fund Revenue/Expenditures are double underlined. Totals for Department Revenues/Expenditures are single underlined. This allows the reader to see the totals for each part of the budget as the first number presented.

Rounding of Values: The budget document is prepared in excel. Values are rounded to the nearest whole dollar for the budget presentation; however, partial dollars are allowed in the calculation formulas. This may lead to minor rounding discrepancies in the document.

Two-Sided Printing: In an effort to conserve paper and reduce cost, the City has formatted the FYE 2012 budget for two-sided printing. In addition to conserving paper and reducing cost, when the budget is printed and bound, the new format presents the budget in an easier to read format.

Garamond Font: The narrative sections of this document are printed in Garamond Font. The City has chosen this font to be the standard for City documents because it has been found to consume less ink than similar styled fonts.

Budgetary Accounting Changes

In the General Fund and the Downtown Development Authority Fund, prior year budgets showed the total “Real Estate Taxes – Current Levy” as one number representing both the Real and Personal Property Taxes collected. The FYE 2011 budget includes two revenue lines for Real Estate Taxes: “Current Levy – Real Taxes” and “Current Levy – Personal Property Taxes.” This split will allow readers to understand how much of the City’s tax revenue comes from each source.

The title of the fund used to account for the acquisition of new or replacement Fire Department equipment has been changed from “Fire Equipment Reserve Fund” to “Fire Equipment Revolving Fund.” The new fund name better states the City’s intent to fund the Fire Equipment Revolving Fund on a planned and consistent manner based on a long-term equipment purchase plan.

In the Water and Sewer Receiving Fund, additional departmental sub-totals have been added to the Expenditures budget. "Water Distribution," which was included in prior year budgets, now accounts for the water distribution system costs (the water infrastructure used to distribute water throughout the City). "Water Plant Expense" has been added to account for the costs at the water treatment plant and well system. The west side of the City receives water from the City's water treatment plant. "Water Purchase" has been added to account for the purchase of water through the City's bulk water agreement with Shelby Township for water received from the Detroit Water and Sewerage Department (DWSD). The east side of the City receives water from the DWSD water system.

In the Downtown Development Authority Fund, additional departmental sub-totals have been added to the Revenue and Expenditures budget for the Big Bright Light Show. This is a significant project, and the City has added the accounts to show the cost and revenue of the show as stand-alone sub-totals.

In the Downtown Development Authority Fund, the FYE 2012 budget has zero budgeted for revenue from "School Taxes/Escrow" and zero budgeted for expenditures for "Trans to DDA 1990 Bond Debt" and "Trans to DDA 1991 Bond Debt." The changes to these budget line items lowered the DDA revenue and expense by approximately \$460,000. During FYE 2011, the 1990 and 1991 DDA bond debt was paid off in full. Consistent with State law, the DDA was able to capture real estate tax from the school district to pay only for bond debt expenditures. The extinguishing of the DDA bond debt ended the DDA's school district real estate capture.

Additional personnel cost line items have been added throughout the budget to fully assign labor costs to the appropriate fund or department when employees are assigned outside of their "home" department.

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TABLE 1**All Funds Budgeted Expenditure Summary**

	FYE 2011 AMENDED BUDGET	FYE 2012 ADOPTED BUDGET
TOTAL EXPENDITURES ALL FUNDS	20,897,529	20,829,977
General Fund	9,546,739	9,409,752
Special Revenue Funds		
Major Streets Fund	810,989	504,328
Local Streets Fund	572,370	707,975
Drug Law Enforcement Fund	10,000	36,000
CDBG Funds *	25,459	50,918
Cemetery Fund	127,075	139,396
Debt Service Funds	814,750	460,125
Capital Improvement Funds		
General Capital Project Fund	332,500	590,500
Water & Sewer Capital Fund	759,511	1,191,054
Fire Equipment Revolving Fund	-	400,000
Enterprise Funds		
Auto Parking Fund	171,680	153,852
Water & Sewer Fund	3,737,382	3,875,836
Internal Service Fund		
Revolving Equipment Fund	1,021,637	1,253,885
Downtown Development Authority Fund	2,673,637	1,676,056
Principal Shopping District Fund	293,800	380,300

* Community Development Block Grant Funds

TABLE 2**General Fund Summary**

	FYE 2011 Budget	FYE 2012 Adopted
TOTAL REVENUE	9,546,739	9,409,752
REAL ESTATE TAXES	7,176,913	6,879,916
LICENSES & PERMITS	284,200	311,250
STATE RETURNS	728,461	835,728
SALES & SERVICES	492,800	584,100
FINES & FORFEITS	80,000	80,000
INTEREST INCOME	160,000	75,000
MISC. REVENUE	624,365	643,757
APPROPRIATED FUND BALANCE	-	-
TOTAL EXPENDITURES	9,546,739	9,409,752
CITY COUNCIL	77,839	77,749
CITY MANAGER	443,375	449,965
FINANCE	580,383	602,645
CITY CLERK	131,671	134,232
ELECTIONS	26,379	38,256
POLICE DEPARTMENT	3,301,590	3,248,683
FIRE DEPARTMENT	722,066	786,547
PROTECTIVE INSPECTIONS	117,025	122,533
PUBLIC WORKS	715,312	633,663
SANITATION	734,434	709,009
PARKS & RECREATION	564,047	480,094
CIVIC CENTER	68,197	67,193
GENERAL SERVICES	359,138	358,261
BOARD OF REVIEW	2,573	2,573
ZONING BOARD OF APPEALS	2,153	2,153
PLANNING COMMISSION	37,784	37,861
HISTORICAL COMMISSION	10,000	10,000
LIBRARY	441,379	424,618
OLDER PERSONS COMMISSION	53,565	51,531
CONTINGENCY	50,000	50,000
APPROPRIATIONS TO OTHER FUNDS	1,107,829	1,122,186

TABLE 3

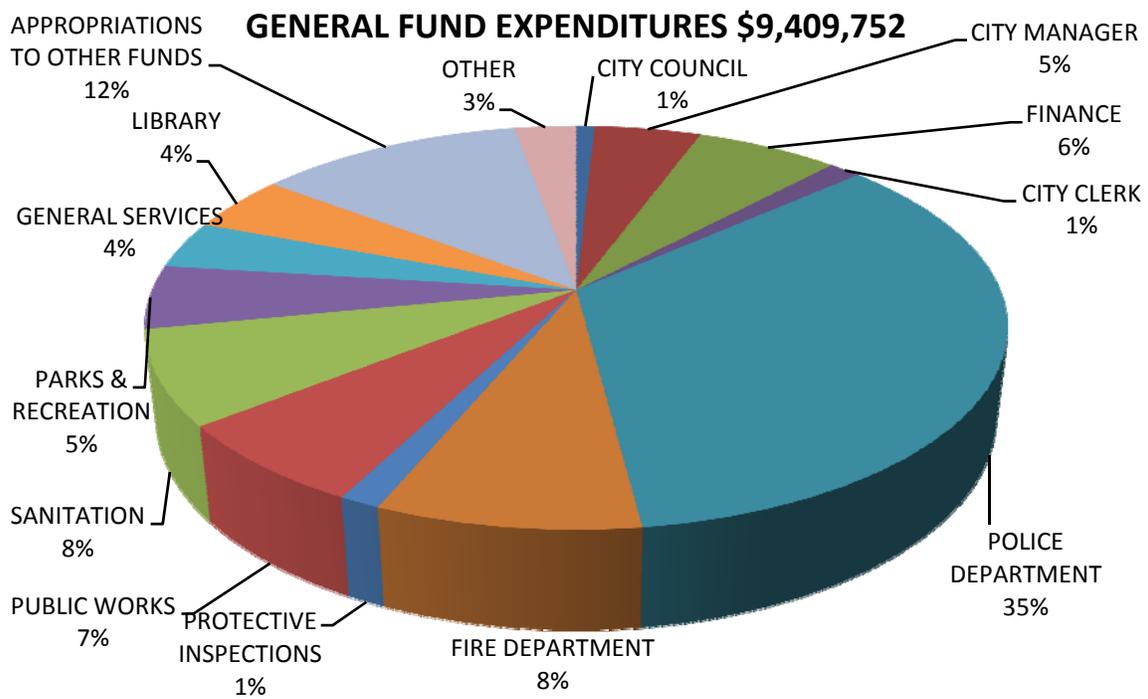
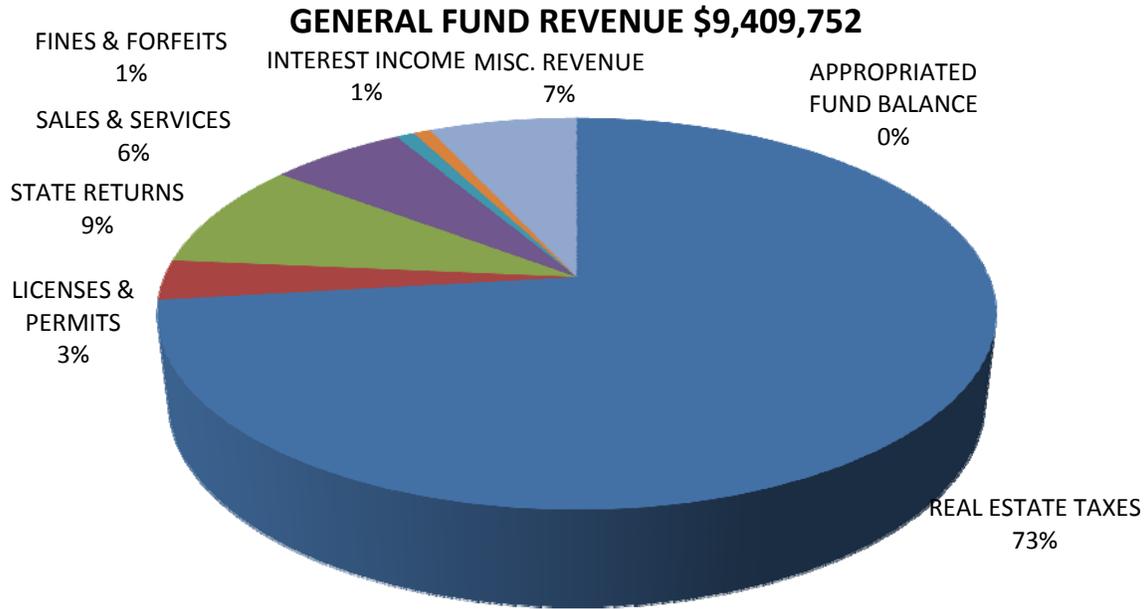
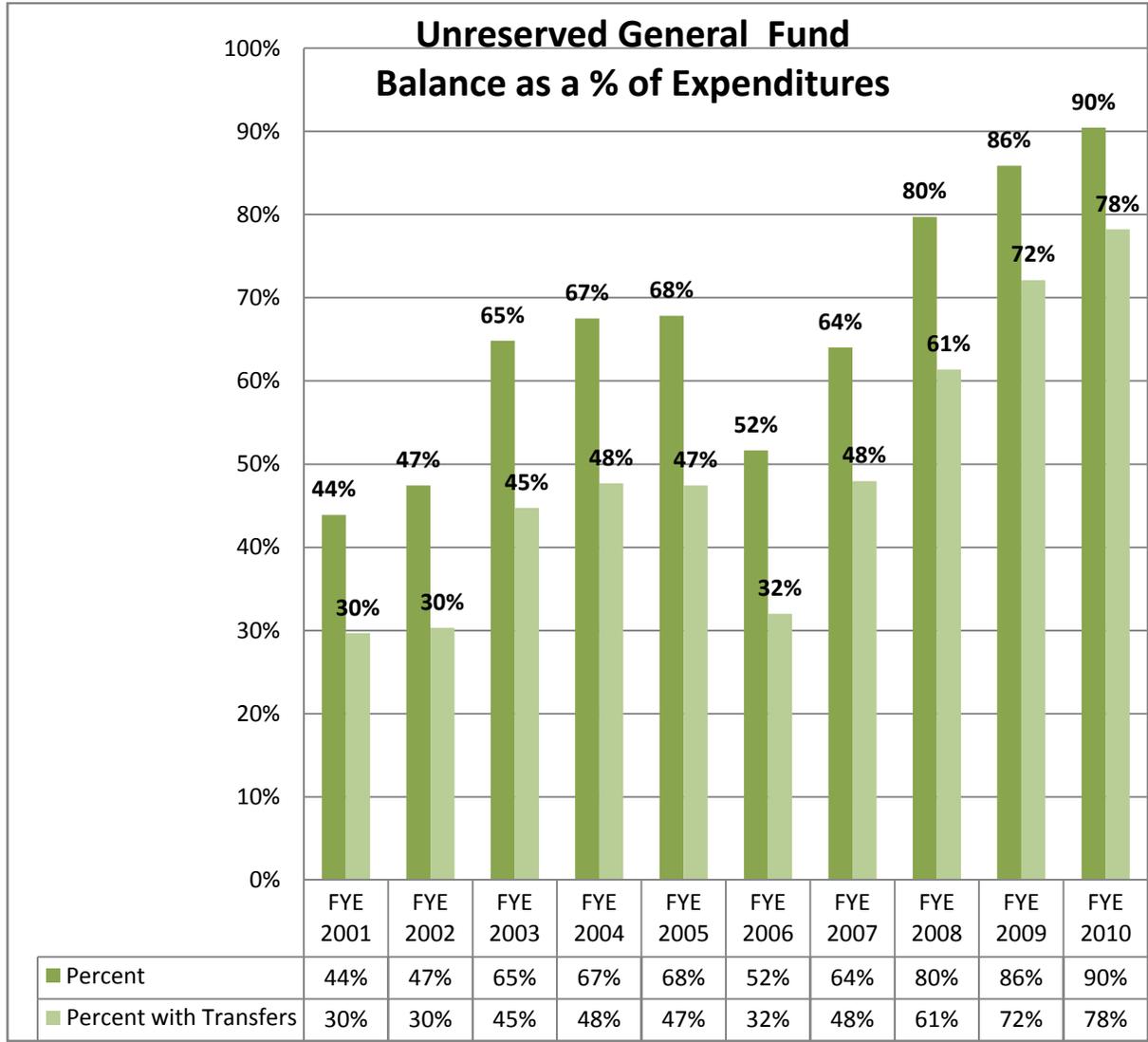


TABLE 4

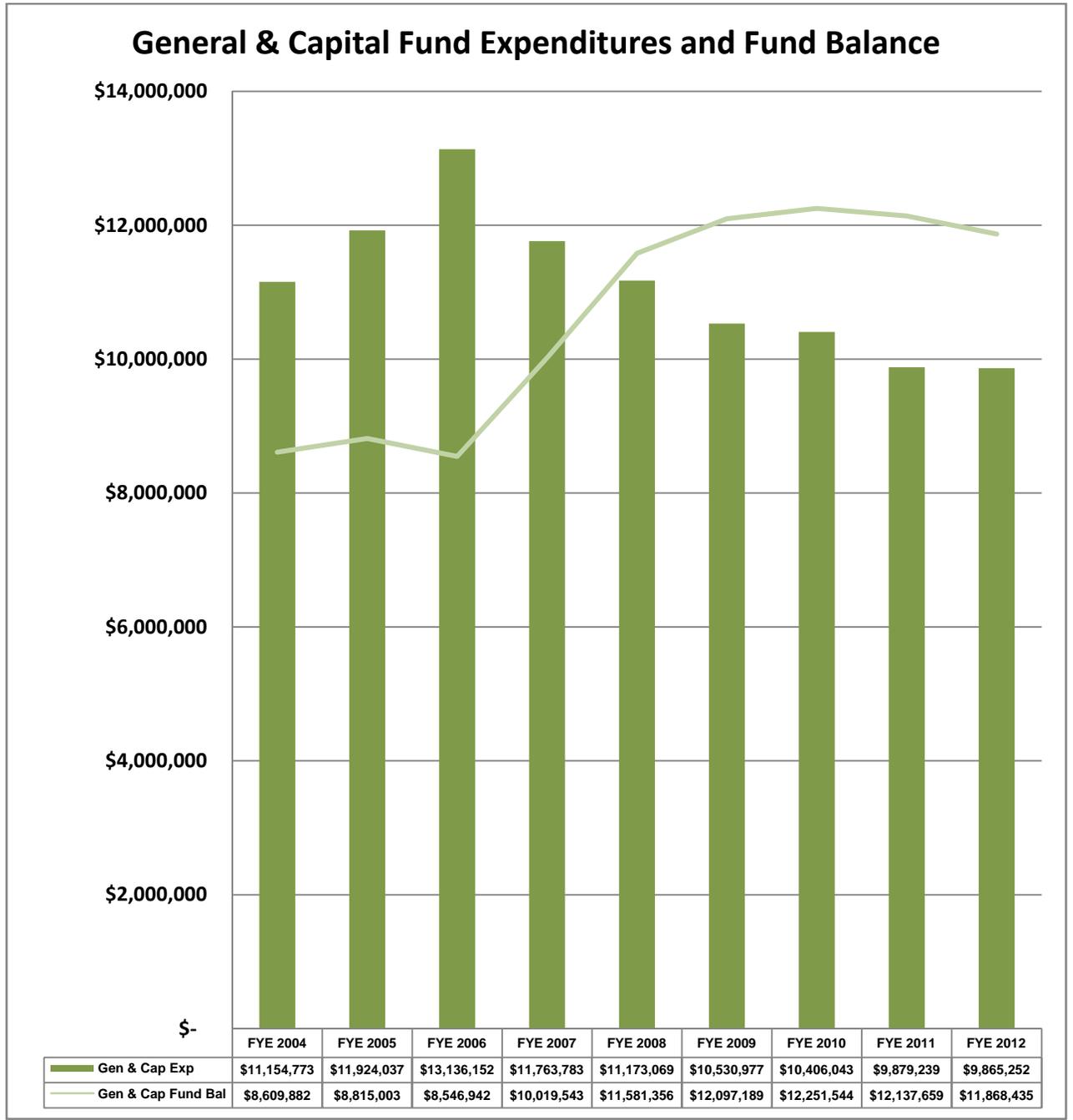


**Audited General Fund Unreserved Fund Balance as a Percentage of Expenditures
Fiscal Years Ending 2001 to 2010**

Fiscal Year Ending	Expenditures	Transfers	Unreserved Fund	
			Balance	Percent
FYE 2001	5,657,362	2,710,577	2,483,754	44%
FYE 2002	5,952,310	3,357,134	2,822,806	47%
FYE 2003	6,267,456	2,816,105	4,063,559	65%
FYE 2004	6,865,877	2,851,490	4,634,389	67%
FYE 2005	7,308,825	3,143,383	4,957,111	68%
FYE 2006	7,627,257	4,681,870	3,939,212	52%
FYE 2007	7,940,383	2,657,260	5,082,598	64%
FYE 2008	7,999,833	2,391,500	6,377,489	80%
FYE 2009	8,409,442	1,604,500	7,220,982	86%
FYE 2010	8,613,925	1,344,828	7,790,725	90%

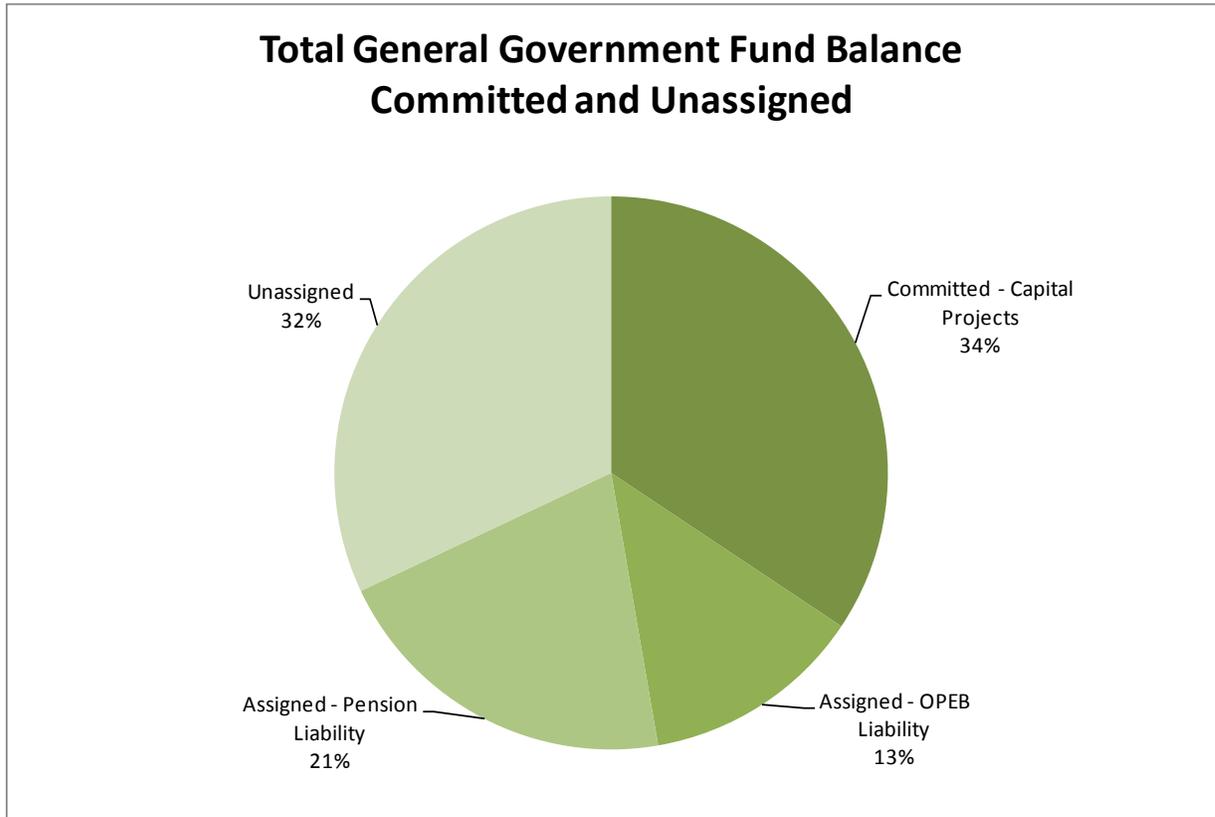
Source: City of Rochester Audits

TABLE 5



Source: City of Rochester Audits and Budgets

TABLE 6



Total General Government Fund Balance Committee and Unassigned	
Committed - Capital Projects	\$ 4,077,710
Assigned - OPEB Liability	\$ 1,533,120
Assigned - Pension Liability	\$ 2,456,708
Unassigned	<u>\$ 3,800,897</u>
Total Fund Balance	\$ 11,868,434

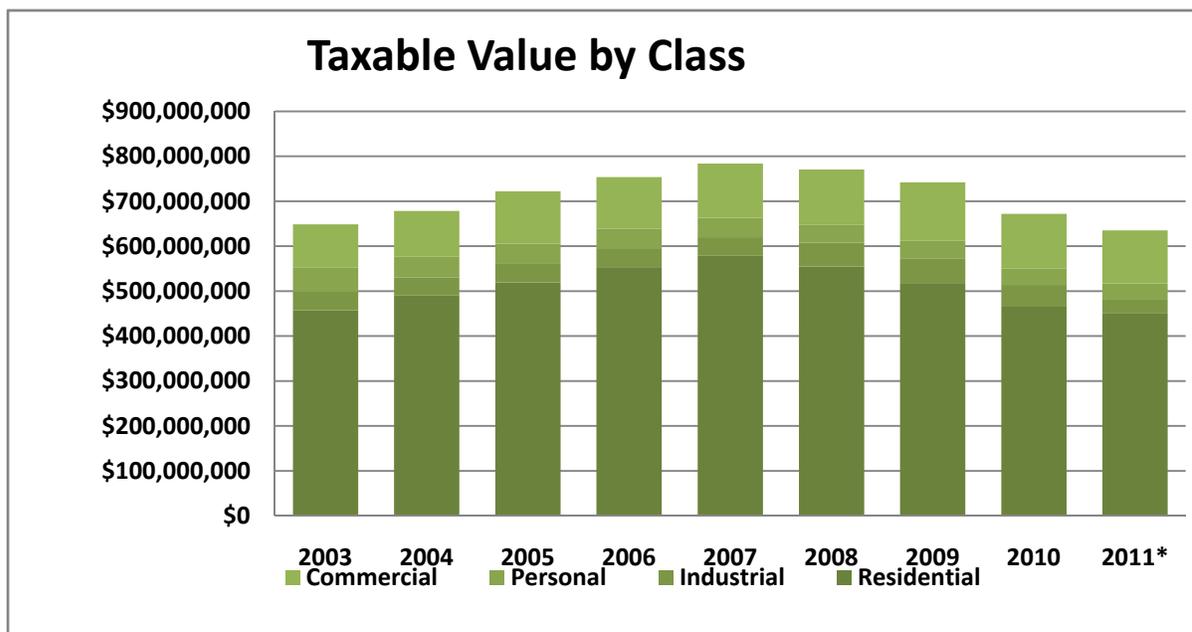
Committed fund balance includes amounts that can only be used for specific purposes as defined by formal City Council action. Formal City Council action is defined as approval by motion or resolution at a City Council meeting or by actions set forth by the City Council in the adopted budget. City Council would have the ability to reclassify or remove the limitation for the specific purpose by formal action.

Assigned fund balance refers to amounts intended to be used by the City for a specific purposes, but does not have the formal constraints that the committed funds have and can be reassigned or unassigned without formal action of the City Council.

Unassigned fund balance is the residual amount not contained in the other classifications.

For the City’s Fund Balance Policy, see the Supplemental Information section of the budget.

TABLE 7



*Tentative

Taxable Value by Class							
Year	Residential	Industrial	Personal	Commercial	Developmental	Total	Change
2003	456,947,182	41,683,220	54,314,460	95,542,550	171,040	648,658,452	7.20%
2004	490,041,952	40,600,410	45,666,720	101,969,120	0	678,278,202	4.57%
2005	519,545,935	40,881,210	44,967,270	116,959,330	0	722,353,745	6.50%
2006	553,540,960	42,049,050	43,422,620	114,838,930	0	753,851,560	4.36%
2007	578,389,250	41,523,040	43,403,130	120,682,600	0	783,998,020	4.00%
2008	554,858,220	52,895,550	39,335,660	123,733,500	0	770,822,930	-1.68%
2009	518,116,780	53,808,740	39,963,070	130,174,140	0	742,062,730	-3.73%
2010	465,329,980	48,310,150	36,049,540	122,349,310	0	672,038,980	-9.44%
2011*	450,001,370	30,684,010	36,063,930	118,289,290	0	635,038,600	-5.51%

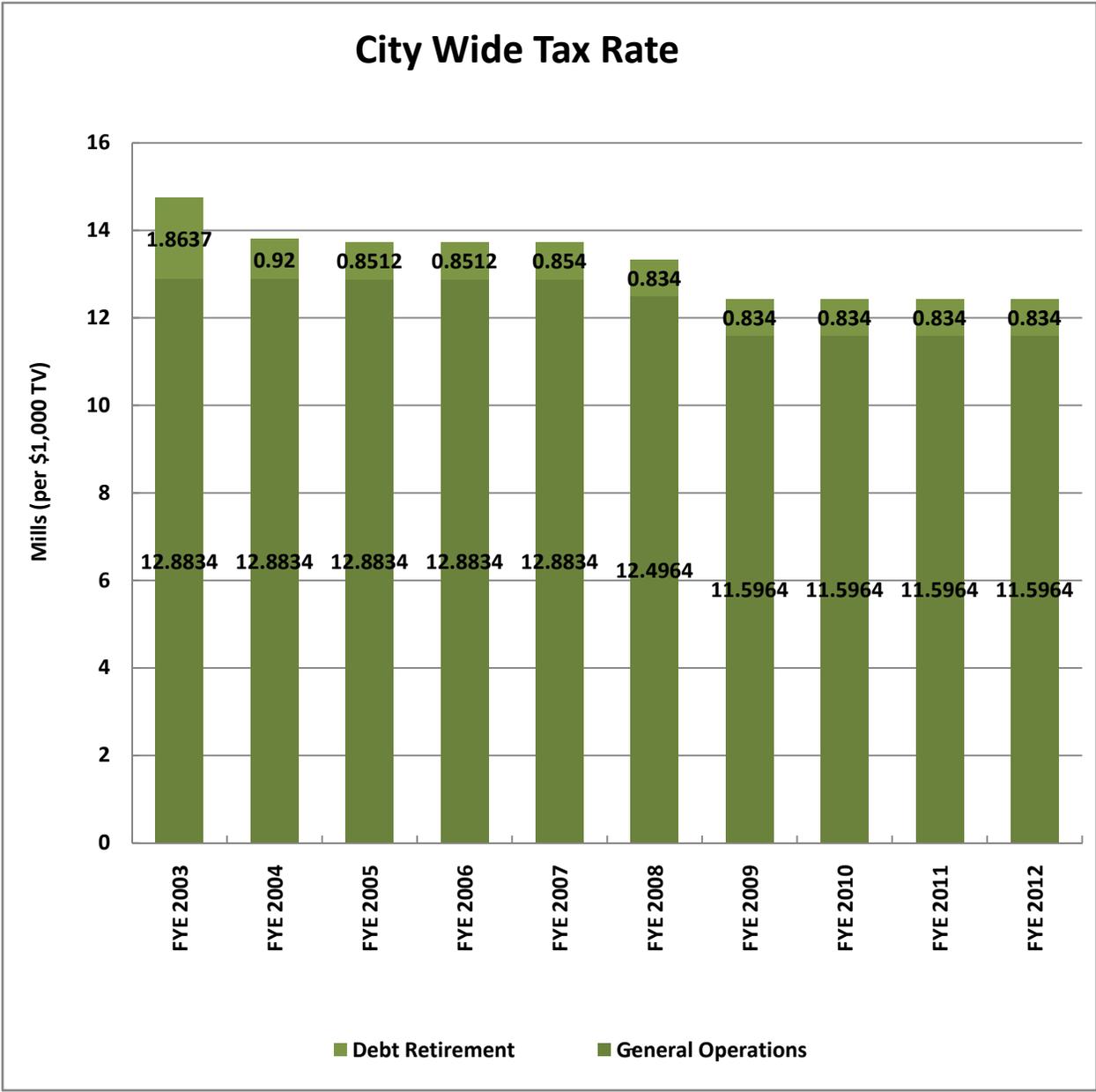
*Tentative

Source: Oakland County Equalization Department

Taxable value is the value used to calculate property taxes. By Michigan statute, the taxable value is to be calculated based on the prior year's taxable value. A property's taxable value for a given year is last year's taxable value times the Consumer Price Index, or 5 percent, whichever is less.

Note regarding 2011 Industrial and Commercial values: As a result of direction from the State Tax Commission, the City Assessor reclassified approximately 40 properties from Industrial to Commercial. This resulted in a removal of value from the Industrial category and an increase to the Commercial category.

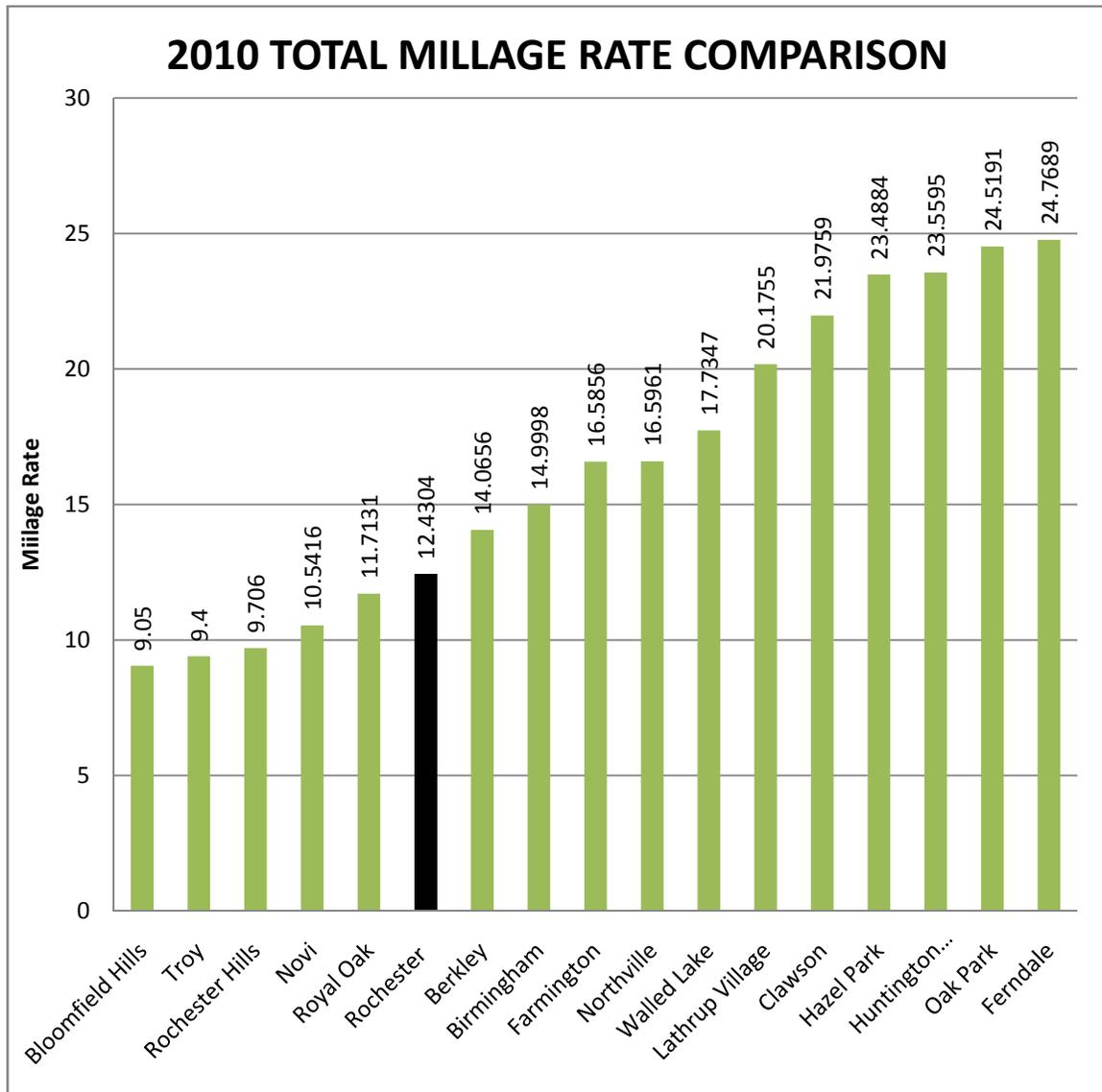
TABLE 8



Source: City of Rochester Budgets

Property Taxes = Taxable Value (per \$1000) x Millage Rate

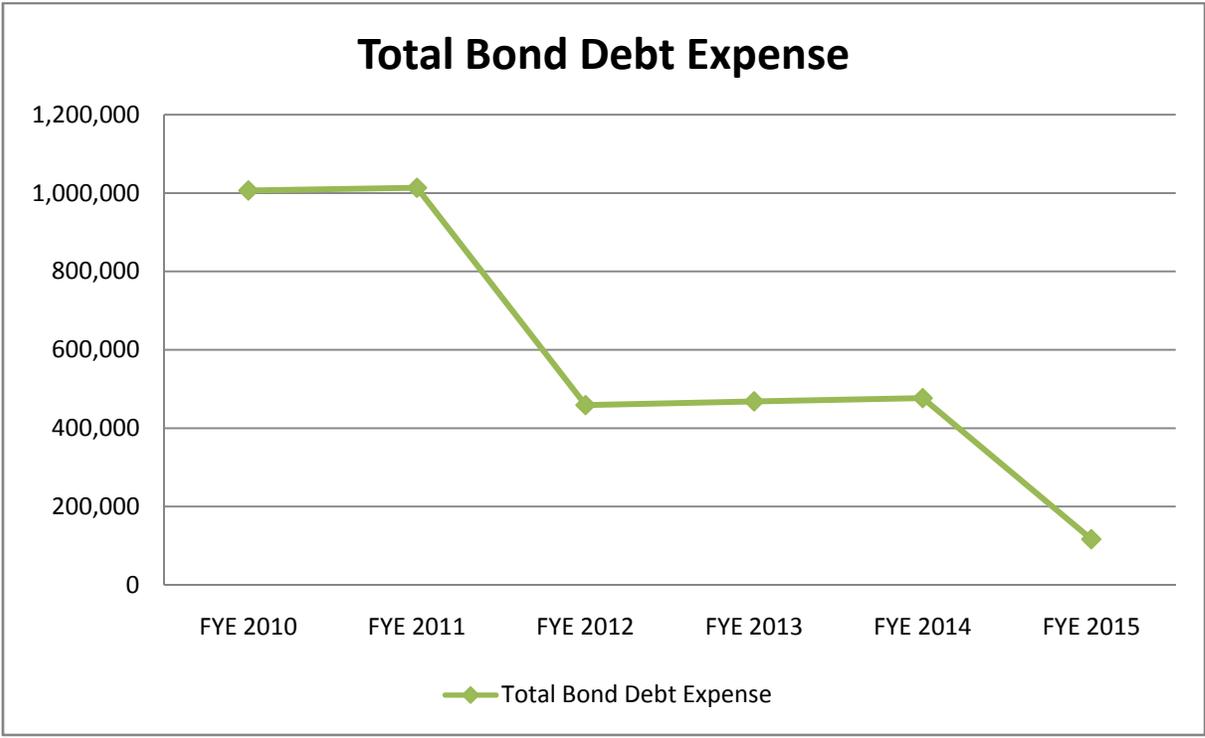
TABLE 9



Source: Oakland County Equalization Department

The total millage rate for each City is the amount of taxes levied by each municipality’s governing board. The total millage rate does not include taxes levied by other jurisdictions such as the school district, county or the State of Michigan. The cities used in this comparison were selected because of their geographic size, proximity to Rochester and/or their population. The cities listed on the table are all in Oakland County, MI.

TABLE 10



	FYE 2010	FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015
Total Bond Debt Expense	1,006,800	1,013,700	459,075	468,500	476,850	116,625
1994 Sanitary Sewer Interceptor	309,000	320,825	333,000	345,500	357,000	-
2001 Older Persons Commission Building	132,075	129,075	126,075	123,000	119,850	116,625
1996 Michigan Transportation Fund Bonds	81,975	102,550	-	-	-	-
1991 GO Bonds-DDA Street Lighting	268,750	256,250	-	-	-	-
1990 GO Bonds-DDA Library Land Purchase	215,000	205,000	-	-	-	-

Source: City of Rochester Budgets

TABLE 11

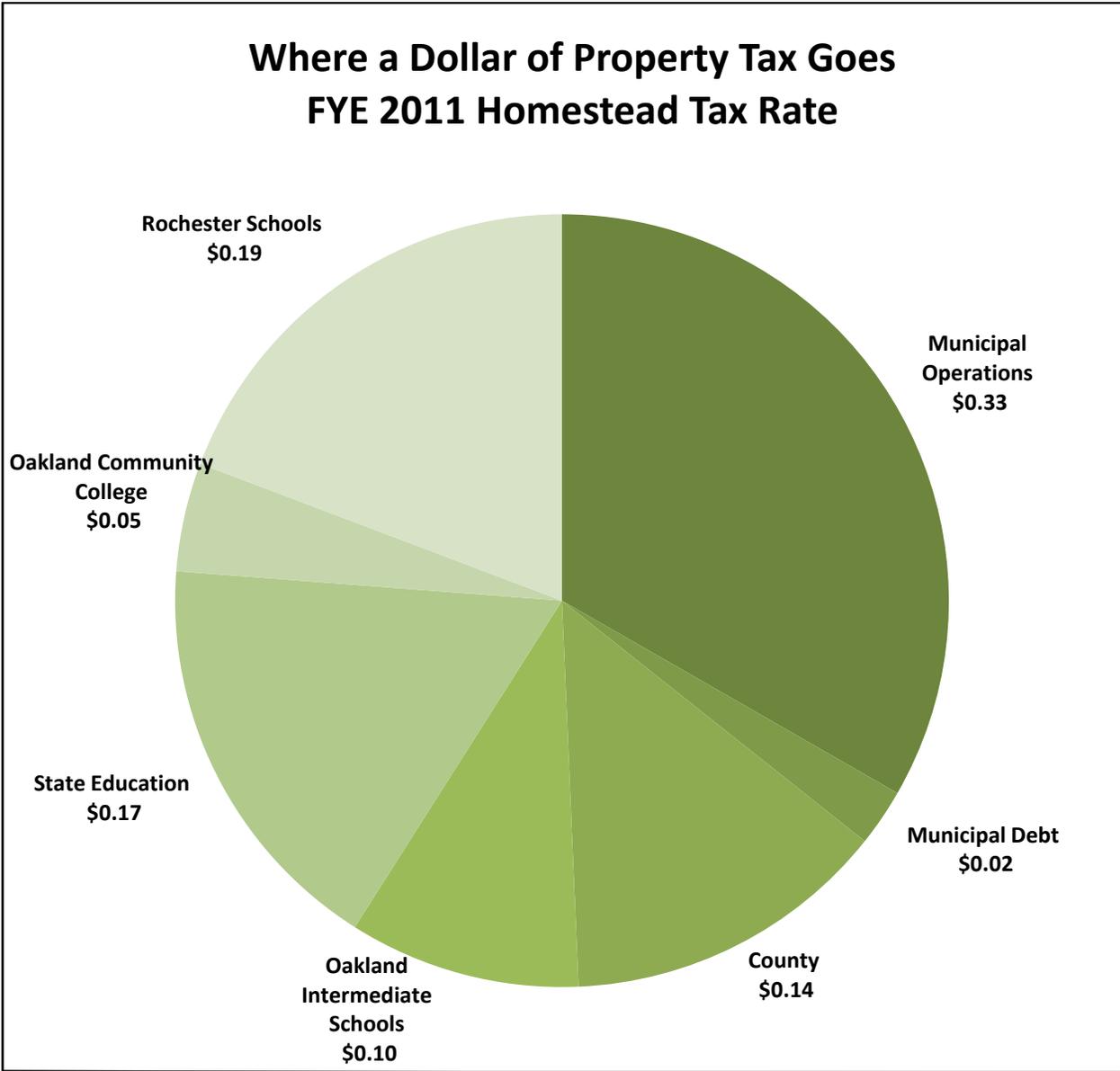
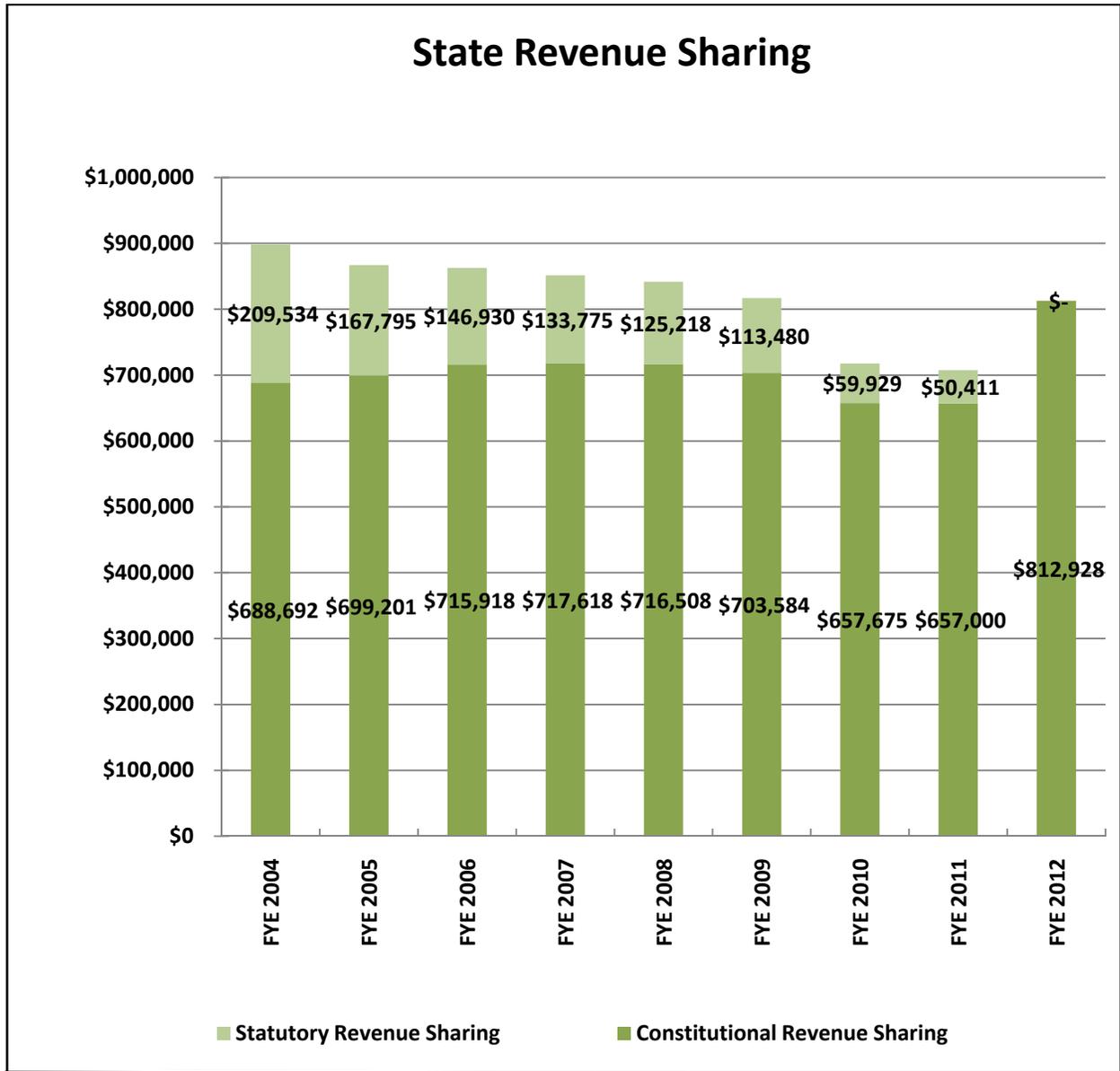


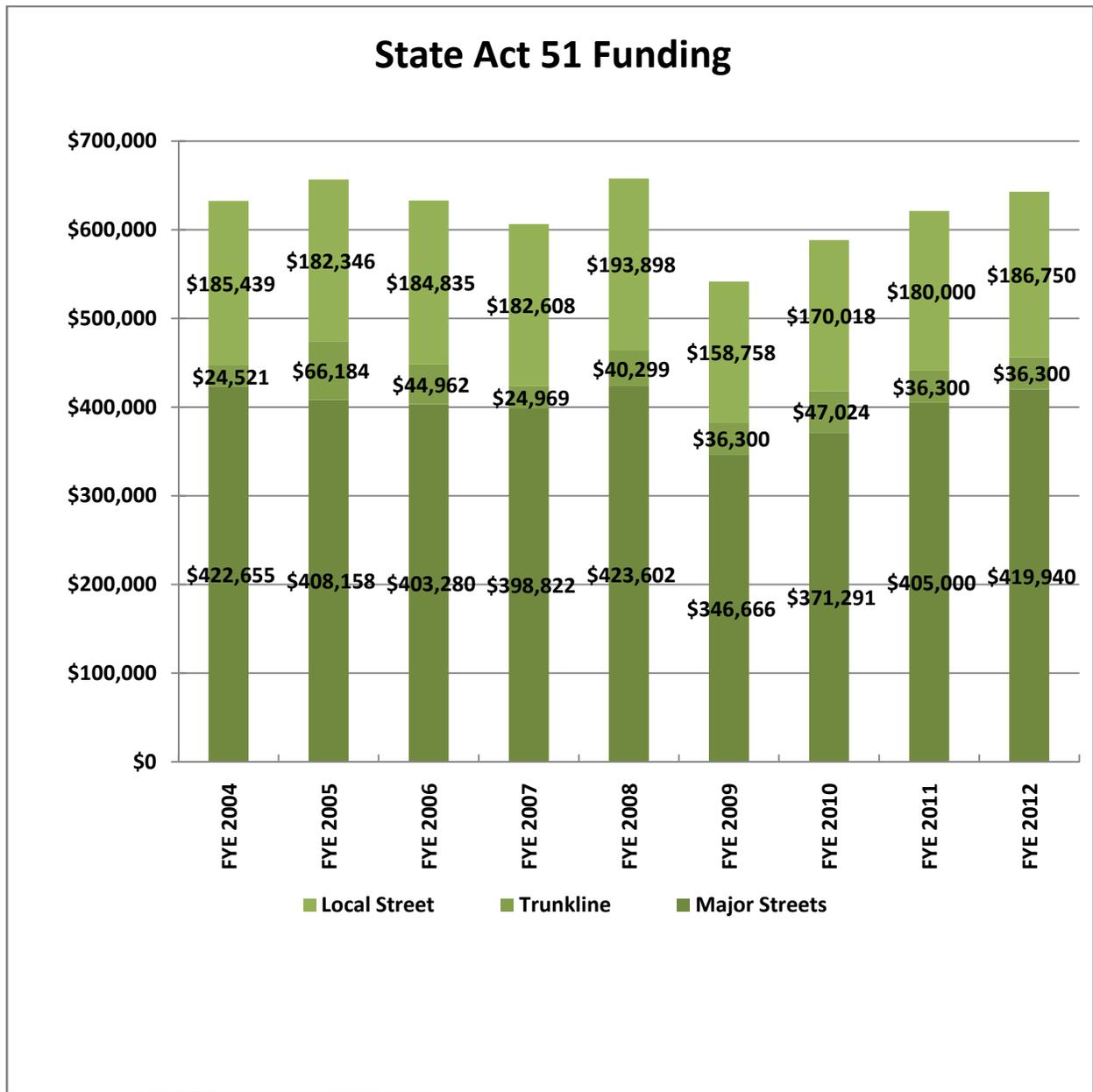
TABLE 12



Source: City of Rochester Budgets

The State Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments as unrestricted revenues. The amount of revenue distributed to each municipality is determined by formulas set forth in the Michigan Constitution and by statute set by the State Legislature.

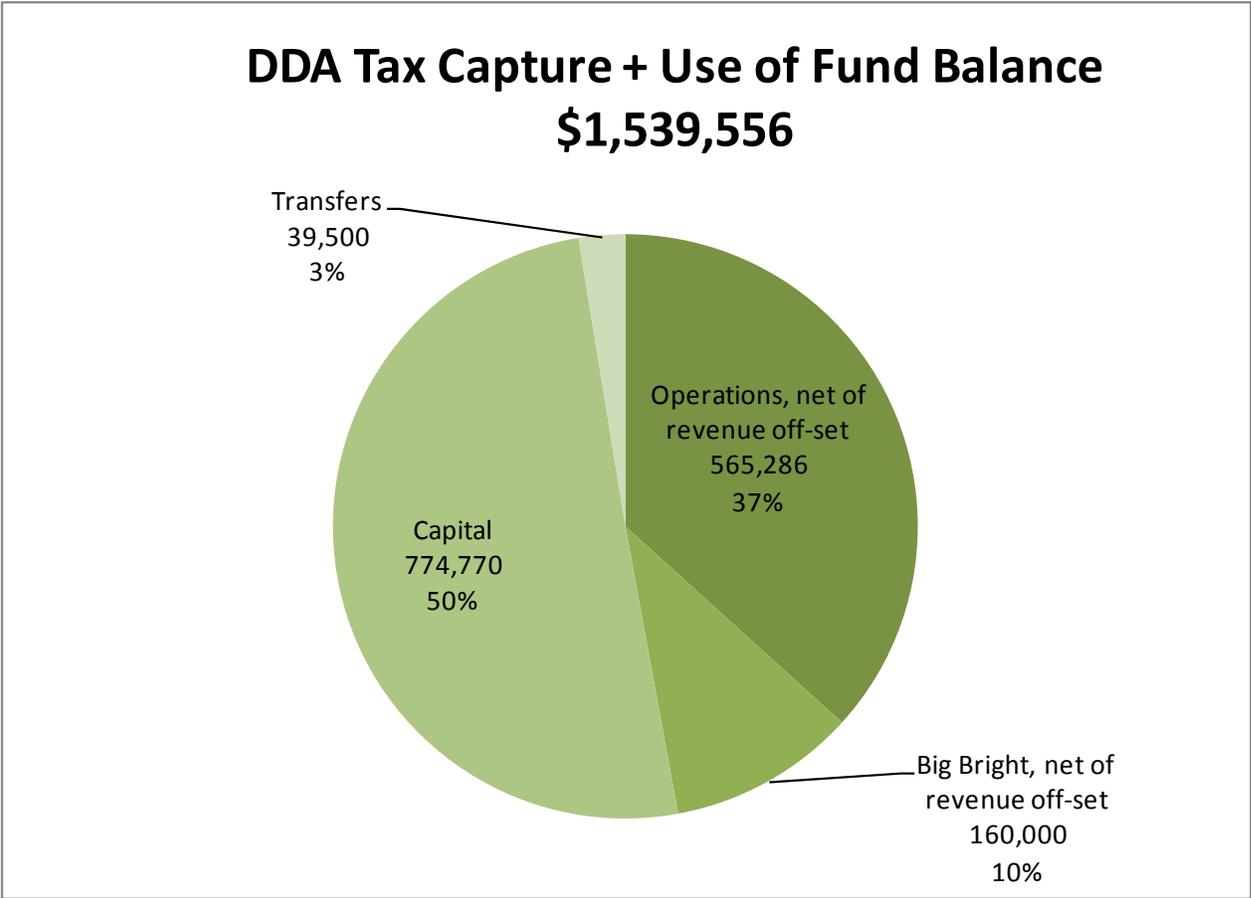
TABLE 13



Source: City of Rochester Audits

Act 51 created a state fund into which specific transportation taxes are deposited and prescribes how these revenues are to be distributed and the purposes for which they can be spent. Act 51 establishes jurisdictional road networks, sets priorities for the use of transportation revenues and allows bonded indebtedness for transportation improvements and guarantees repayment of debt. The state utilizes a formula to determine the funding level distributed to each local government jurisdiction in the state.

TABLE 14



During its meeting of January 15, 2011, the Downtown Development Authority Board passed the following motion: “the DDA’s desired goal for its annual budget is to spend approximately 60% of the TIF (Tax Incremental Financing) capture on capital projects and 40% on operations.” The above graph represents the DDA FYE 2012 budget in this regard.

TABLE 15

City of Rochester Budgeted Employees* by Service

Full-time - Each full-time position is calculated as 1.0

Service Type	FYE 2006	FYE 2007	FYE 2008	FYE 2009	FYE 2010	FYE 2011	FYE 2012
Administration	13	13	13	12	13	12	13
Manager	4	4	4	3	4	4	4
Building Clerk	3	3	3	2	2	1	1
Finance	1	1	1	1	1	1	2
Finance	5	5	5	6	6	6	6
Public Safety	30	30	27	27	27	27	28
Police	29	29	26	26	26	26	27
Fire	1	1	1	1	1	1	1
Public Works & Parks	18	18	18	17	16	15	15
Public Works **	13	13	13	12	11	10	10
Water & Sewer	1	1	1	1	1	1	2
Revolving Eq	1	1	1	1	1	1	1
Parks ***	3	3	3	3	3	3	2
TOTAL	61	61	58	56	56	54	56

Part-time - Each part-time position is calculated as 0.5

Service Type	FYE 2006	FYE 2007	FYE 2008	FYE 2009	FYE 2010	FYE 2011	FYE 2012
Administration	1	1	1	1	1	1.5	0.5
Manager	0	0	0	0	0	0	0
Building Clerk	0.5	0.5	0.5	0.5	0.5	1	0.5
Finance	0.5	0.5	0.5	0.5	0.5	0.5	0
Finance	0	0	0	0	0	0	0
Public Safety	2	1.5	1.5	1.5	1.5	1.5	1.5
Police	2	1.5	1.5	1.5	1.5	1.5	1.5
Public Works & Parks	2.5	2.5	1.5	1.5	1	2.5	2
Public Works	1	1	0	0	0	1.5	1
Water & Sewer	0	0	0	0	0	0	0
Revolving Eq	0	0	0	0	0	0	0
Parks	1.5	1.5	1.5	1.5	1	1	1
TOTAL	5.5	5	4	4	3.5	5.5	4

TOTAL Full-Time Equivalt	66.5	66	62	60	59.5	59.5	60
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Other

<i>DDA</i>	3	3	3	3	3.5	3.5	3
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DDA employees are hired by the Downtown Development Authority, but are administered as employees of the City of Rochester.

<i>Paid On-Call Firefighters</i>	26	27	27	32	39	38	40
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The City has a paid-on call volunteer fire department. Payment to firefighters is a flat per hour fee when they are on duty, paid as a contracted service to the Volunteer Fire Association.

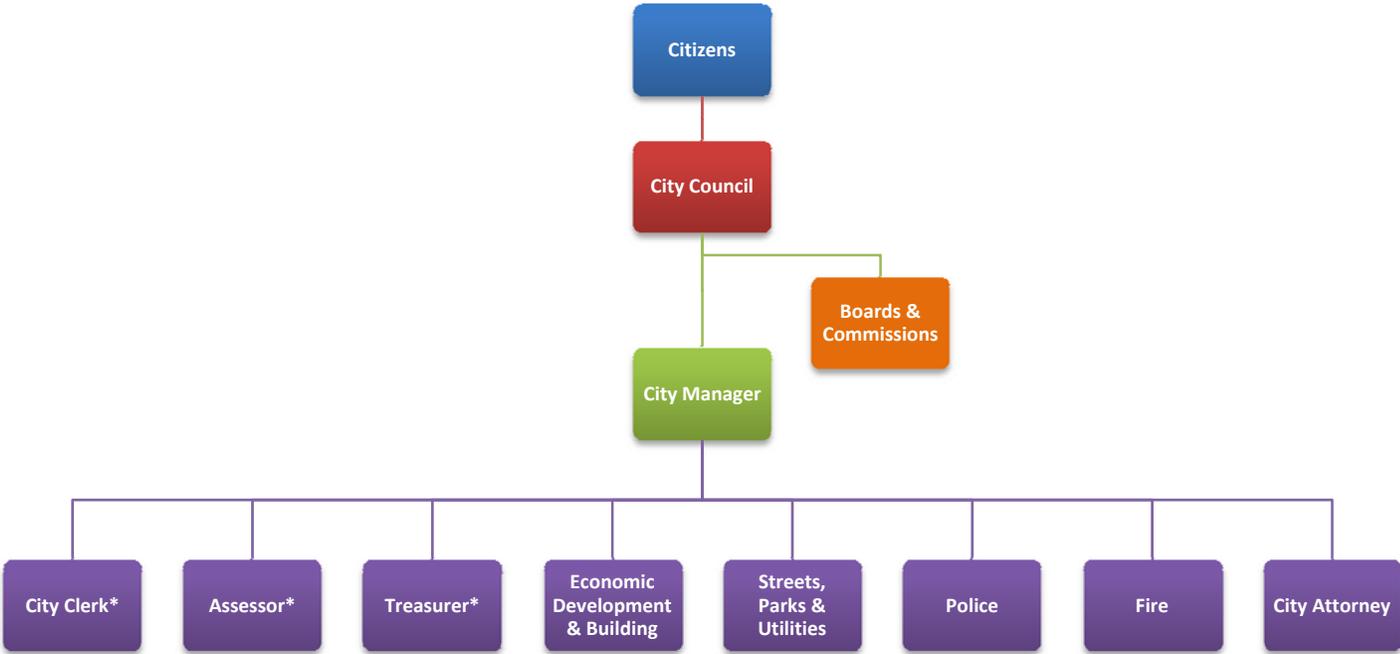
* Prior year budgets inconsistently categorized part-time and full-time employees. Past years are updated based on a review of City records and final approved budgeted positions.

** FYE 11: 10 positions allocated to the department. Due to anticipated vacancy, only 9 were funded during

*** Parks Superintendent Position left vacant FYE 12

TABLE 16

City of Rochester Organizational Chart



**The Assessor, Clerk and Treasurer are appointed by and responsible to the City Council but they act through the City Manager (City Charter, Section 3.9).*

GENERAL FUND

REVENUES 101

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 101 GENERAL - REVENUE	\$10,528,497	\$9,546,739	\$9,409,752
REAL ESTATE TAXES	8,068,504	7,176,913	6,879,916
CURRENT LEVY	7,616,795	6,791,413	-
CURRENT LEVY - REAL TAXES	-	-	6,194,356
CURRENT LEVY - PERSONAL PROPERTY TAXES	-	-	298,060
INTEREST & PENALTY	162,610	120,000	137,500
ADMINISTRATIVE FEE	289,099	265,500	250,000
LICENSES & PERMITS	295,729	284,200	311,250
CABLE TV	188,872	190,000	192,000
BLDG. PERMITS	39,575	38,000	45,000
HEATING PERMITS	17,167	12,000	22,000
ELECTRICAL PERMITS	15,533	10,000	16,500
PLUMBING PERMITS	5,624	5,000	7,500
PET LICENSES	6,871	7,000	6,500
DOG PARK PERMITS	8,770	7,500	8,000
OUTDOOR DINING FEES	198	200	250
GENERAL LICENSES	5,337	6,000	5,500
RIGHT OF WAY LICENSE FEES	1,783	1,000	2,000
STORM SEWER PERMITS	6,000	7,500	6,000
STATE RETURNS	744,969	728,461	835,728
CITY OF ROCHESTER LIQUOR LICEN	1,500	750	1,500
LIQUOR LICENSES	11,717	11,500	12,000
JUSTICE TRAINING	4,867	4,800	4,300
STATE GRANTS	9,281	4,000	5,000
CONSTITUTIONAL REVENUE SHARING	657,675	657,000	812,928
STATUTORY REVENUE SHARING	59,929	50,411	-
SALES & SERVICES	474,343	492,800	584,100
POLICE LIAISON	205,208	195,000	200,000
PLANNING & ZONING	8,360	6,000	10,000
MEDICAL REIMBURSEMENT ALS	209,523	230,000	320,000
FIRE PROT PERSONNEL	-	20,000	-
DPW SERVICE D.D.A.	37,910	25,000	25,000
FIRE SERVICE D.D.A. BANNERS	-	-	6,800
SNOW REMOVAL-SIDEWALK	2,894	1,500	7,000
SNOW REMOVAL - LIBRARY	-	-	5,000
XEROX COPIES	3,186	5,000	3,500
ECOLOGY PICK-UPS	6,760	10,000	6,500
REFUSE BAGS	32	-	-
MAPS, ORD, ETC.	38	100	100
SALE OF 1907 BOOK	133	100	100
SALE-ROCH. PUBLICATIONS	300	100	100
FINES & FORFEITS	97,019	80,000	80,000
OTHER ORD VIOLATION	97,019	80,000	80,000

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
INTEREST INCOME	106,413	160,000	75,000
INTEREST INCOME	-	160,000	75,000
INTEREST ON INV - BK1 SAVINGS	420	-	-
INTEREST ON CERTIFICATE OF DEPOSIT	45,883	-	-
INTEREST INCOME SECURITIES	51,020	-	-
INTEREST ON INVESTMENTS - CHASE INV	191	-	-
INTEREST INCOME- PRIVATE BANK	3,902	-	-
INTEREST INCOME- MICH 1ST	0.1	-	-
INTEREST INCOME- MICH 1ST SAV	1,562	-	-
INTEREST ON INVESTMENTS - MBIA	2,645	-	-
INTEREST INC FROM T&A TAXES	791	-	-
MISC. REVENUE	741,520	624,365	643,757
W & S RENT	5,000	5,150	5,000
SALE OF FIXED ASSETS	1,482	500	1,000
ADMINISTRATIVE CROSS CHARGE	590,760	445,905	454,547
FIRE DEPARTMENT TRAINING REIMB	-	-	1,000
REIMB. ALL INSURANCE	-	10,000	10,000
REIMBURSEMENT-OTHER	710	12,000	5,000
REIMBURSEMENT-PBT	6,775	7,500	5,000
REIMBURSEMENT-DISTRICT CT	34,421	40,000	35,000
REIMBURSEMENT-DOWNTOWN POLICE	16,683	20,000	17,000
REIMBURSEMENT-DOWNTOWN REFUSE	-	46,110	46,110
FALSE ALARMS- FIRE DEPT	-	-	100
FALSE ALARMS - POLICE DEPT	-	-	500
IMPOUND RELEASE FEES	-	-	200
FINGERPRINTING FEES	-	-	200
FILM PERMIT FEES	200	100	100
MISC. INCOME	85,490	37,100	22,000
MISC. INCOME - POLICE DEPARTMENT	-	-	5,000
MISC. INCOME - FIRE DEPARTMENT	-	-	10,000
TRANS FROM DRUG LAW ENFORCEMENT FUND	-	-	26,000

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GENERAL FUND
EXPENDITURES 101

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**GENERAL FUND EXPENDITURES
SUMMARY BY DEPARTMENT**

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
<u>TOTAL EXPENDITURES</u>	<u>\$ 9,958,753</u>	<u>\$ 9,546,739</u>	<u>\$ 9,409,752</u>
CITY COUNCIL	70,851	77,839	77,749
CITY MANAGER	442,997	443,375	449,965
FINANCE	562,025	580,383	602,645
CITY CLERK	136,460	131,671	134,232
ELECTIONS	12,781	26,379	38,256
POLICE DEPARTMENT	3,124,891	3,301,590	3,248,683
FIRE DEPARTMENT	835,341	722,066	786,547
PROTECTIVE INSPECTIONS	157,030	117,025	122,533
PUBLIC WORKS	817,310	715,312	633,663
SANITATION	768,918	734,434	709,009
PARKS & RECREATION	557,843	564,047	480,094
CIVIC CENTER	79,749	68,197	67,193
GENERAL SERVICES	352,317	359,138	358,261
BOARD OF REVIEW	2,584	2,573	2,573
ZONING BOARD OF APPEALS	1,599	2,153	2,153
PLANNING COMMISSION	97,453	37,784	37,861
HISTORICAL COMMISSION	9,969	10,000	10,000
LIBRARY	488,845	441,379	424,618
OLDER PERSONS COMMISSION	59,043	53,565	51,531
CONTINGENCY	35,920	50,000	50,000
LAND ACQUISITION	-	-	-
APPROPRIATIONS TO OTHER FUNDS	1,344,828	1,107,829	1,122,186

CITY COUNCIL

City Council is the legislative body that adopts ordinances, which create new chapters or amend the City Code for the City of Rochester municipal government. City Council provides policy direction to the City Manager and through the City Manager to all departments of the City. The City Council appoints the City Manager, Treasurer, and Clerk. The Mayor and/or Council appoints all members of the City's Boards and Commissions.

The City Council has seven members. Six members have staggered four-year terms, and one member has a two-year term. The two-year term is filled by the candidate that tallies the lowest number of votes out of the top four candidates in each election. Each November, the Council elects a member of Council to serve as Mayor for a one-year term.



City Council members seated from left to right: David W. Zemens, Steve Sage, Kim Russell, Ben Giovanelli, Mayor Pro-Tem Stuart Bikson, Mayor Jeffrey T. Cuthbertson and David Becker.

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
CITY COUNCIL	70,851	77,839	77,749
SALARIES-COUNCIL	12,935	13,035	13,035
FICA	990	997	997
WORKER'S COMP. INS	83	25	25
CONTRACT SVCS - ATTORNEY	40,005	42,840	43,000
CONTRACT SVCS - CABLE CASTING	6,224	7,650	7,500
PROFESSIONAL DEVELOPMENT	-	2,000	2,000
TRAVEL	-	300	300
DUES & SUBSCRIPTIONS	10,311	10,742	10,642
MISCELLANEOUS	304	250	250

CITY MANAGER'S DEPARTMENT

The City Manager is appointed by the City Council to serve as the chief administrative officer of the City and is responsible for the supervision and management of all services of the City. The City Manager, Jaymes Vettraino, was appointed by City Council May, 2008. It is the responsibility of the City Manager to provide policy alternatives and information to City Council for its consideration and to carry out policies formulated by the Council.

The City Manager's office is responsible for the planning and economic development activities in the City, including administering the business of the Planning Commission and Zoning Board of Appeals.

The City Charter assigns the duty of preparing the City's annual budget to the City Manager.



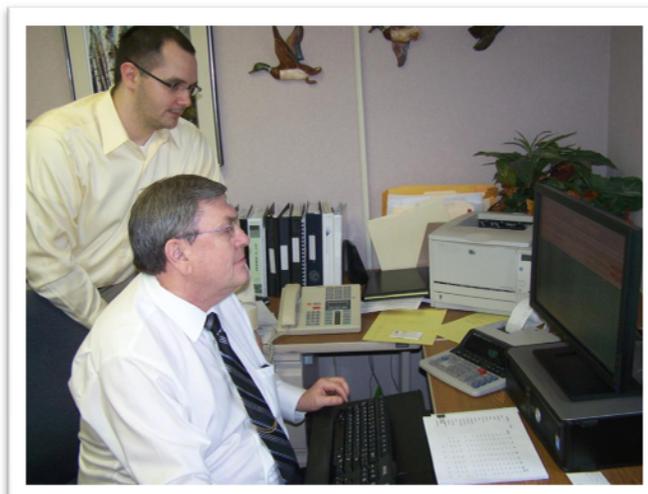
APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
CITY MANAGER	442,997	443,375	449,965
SUPERVISOR SALARIES	174,893	107,500	107,500
EMPLOYEE WAGES	98,705	160,500	160,501
OVERTIME WAGES	6,346	5,939	5,939
MANAGER SALARIES	(1,140)	-	-
LONGEVITY	2,567	-	-
FICA	22,828	21,369	21,370
HOSPITALIZATION	47,761	52,333	56,425
HOSPITALIZATION-LIEU/ COVERAGE	5,216	-	-
HOSPITALIZATION-RETIREE	29,899	19,082	16,920
EMPLOYEE LIFE INSURANCE	2,057	1,769	1,769
RETIREMENT CONTRIBUTION	6,267	8,032	9,655
DEFINED CONTRIBUTION	18,096	18,225	18,225
DENTAL/OPTICAL	6,530	4,200	4,200
WORKER'S COMP. INS	759	1,115	1,115
UNEMPLOYMENT COMP INS	121	259	493
SEVERANCE/SICK PAY	4,485	4,020	4,020
CONTRACTUAL SERVICES	5,080	26,732	25,933
EQUIPMENT RENTAL	2,400	-	-
PROFESSIONAL DEVELOPMENT	1,932	3,000	3,500
TRAVEL	1,172	1,500	2,000
LOCAL MILEAGE ALLOWANCE	4,813	5,400	7,800
COMMUNITY AFFAIRS	192	500	500
EMPLOYEE BOND	350	400	400
DUES & SUBSCRIPTIONS	1,666	1,500	1,700

FINANCE DEPARTMENT

The Finance Department is responsible for the accounting and reporting of financial activity in the City of Rochester. The department assists in the preparation of the City's annual budget. The Finance Department is responsible for payroll, accounts payable and accounts receivable.

The Finance Department is also responsible for the preparation of the City's tax roll, as well as the collection and delinquent settlement of ad valorem property taxes in the City. The department also acts as the property tax collection agency for the Rochester Community Schools, Oakland Schools Intermediate School District (ISD), Oakland Community College, State Education Fund, Oakland County and the Older Persons Commission (OPC).



2009 WINTER TAX STATEMENT - RETURN THIS PORTION WITH YOUR REMITTANCE

CITY OF ROCHESTER
Phone 248-651-8061
DUE BY FEB. 14, 2010

Make Checks Payable To
CITY OF ROCHESTER TREASURER
400 SIXTH STREET
ROCHESTER, MICHIGAN 48307-1483

IMPORTANT INFORMATION
SEE REVERSE

TOTAL	PENALTY	TOTAL PAID	TOTAL DUE

PAID
APR 06 2010
CITY OF ROCHESTER

PAYEE
DEC. 1, 2009 -
WITHOUT
AFTER HOURS OF
IN THE LOBBY OF THE
PAYEE

WARNING: Check your Parcel I.D. No. before paying your TAXES. YOU ARE RESPONSIBLE IF YOU PAY ON WRONG PARCEL.

CITY OF ROCHESTER - 2009 WINTER TAX STATEMENT

CODE #	*P.R.E. TAX BASE	PARCEL I.D. NO.
DECLARED AS P.P.E.	NON-P.R.E. TAX BASE	TAXABLE VALUE
TAX DESCRIPTION		RATE PER \$1,000

IMPORTANT
Paid between February 14, 2010 and the last day of February 2010
No 3% penalty will be charged.
NO MARCH 1ST, 2010 as unpaid 2009 taxes must be paid to Andrew
Oakland County Treasurer, with additional penalties. During the
March, a revised statement from the city treasurer must accompany
since to the County Treasurer.

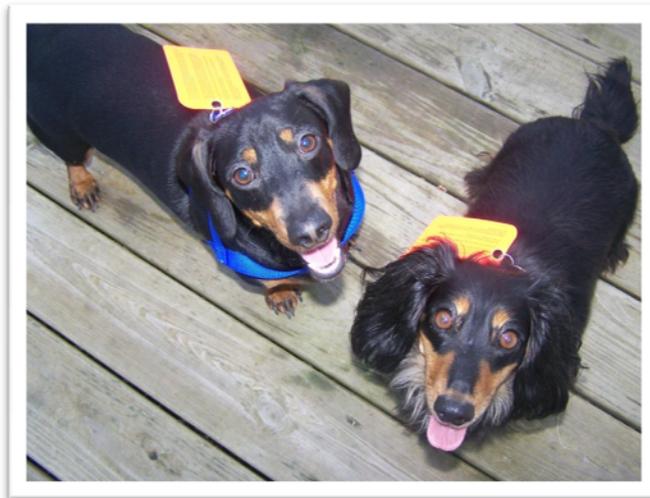
APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FINANCE	562,025	580,383	602,645
SUPERVISOR SALARIES	61,971	61,463	61,464
EMPLOYEE WAGES	221,166	210,565	218,381
OVERTIME WAGES	4,379	4,955	5,294
FINANCE SALARIES	(1,783)	-	-
LONGEVITY	5,425	7,700	8,400
FICA	23,422	21,778	22,915
HOSPITALIZATION	79,171	92,971	94,727
HOSPITALIZATION-LIEU/COVERAGE	3,800	-	6,000
HOSPITALIZATION-RETIREE	24,685	28,392	25,942
EMPLOYEE LIFE INSURANCE	2,326	1,795	1,847
RETIREMENT CONTRIBUTION	17,715	27,910	32,426
DENTAL/OPTICAL	9,800	8,400	8,000
WORKER'S COMP. INS	812	1,164	1,224
UNEMPLOYMENT COMP INS	137	389	740
SEVERANCE/SICK PAY	3,703	4,196	4,324
CONTRACTUAL SERVICES	99,588	102,825	104,453
CONTRACT SVCS - EMPLOYMENT	350	-	-
PROFESSIONAL DEVELOPMENT	1,846	2,000	2,400
TRAVEL	513	700	1,100
EMPLOYEE BOND	880	880	880
DUES & SUBSCRIPTIONS	1,503	900	1,380
MISCELLANEOUS	318	600	350
NEW EQUIPMENT	298	300	300
COMPUTER SOFTWARE-PURCHASES	-	500	100

CITY CLERK'S OFFICE

The City Clerk is an appointee of the City Council and serves as the official record keeper for the City, maintaining all Ordinances, Resolutions, Contracts, and Agreements. The City Clerk attends all City Council meetings and prepares minutes for the meetings.

In addition to the aforementioned responsibilities and duties, the City Clerk's Office maintains all the records for Mount Avon Cemetery, including sales, burials and marker installations; licenses pets in the City to prevent the spread of rabies from animals to humans; and conducts local, state and federal elections for the City of Rochester.



APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
CITY CLERK	136,460	131,671	134,232
SUPERVISOR SALARIES	-	61,463	61,464
EMPLOYEE WAGES	61,971	-	15,400
PART TIME WAGES	22,338	25,000	-
OVERTIME WAGES	-	-	111
CITY CLERK SALARIES	(338)	-	-
CITY CLERK WAGES PART-TIME	463	-	-
LONGEVITY	700	1,400	1,400
FICA	6,826	6,722	5,996
HOSPITALIZATION	18,155	18,340	27,321
HOSPITALIZATION-RETIREE	15,359	6,381	7,044
EMPLOYEE LIFE INSURANCE	501	406	752
RETIREMENT CONTRIBUTION	3,804	6,272	8,753
DENTAL/OPTICAL	1,400	1,400	2,019
WORKER'S COMP. INS	369	364	326
UNEMPLOYMENT COMP INS	60	130	173
SEVERANCE/SICK PAY	2,304	943	1,174
OPERATING SUPPLIES	66	-	-
CONTRACT SVCS - COMP SOFT	539	550	-
PROFESSIONAL DEVELOPMENT	610	1,000	1,000
TRAVEL	314	200	200
EMPLOYEE BOND	350	350	350
DUES & SUBSCRIPTIONS	210	250	250
MISCELLANEOUS	460	500	500
ELECTIONS	12,781	26,379	38,256
EMPLOYEE WAGES	-	1,988	5,341
PART TIME WAGES	-	13,000	13,000
OVERTIME WAGES	-	138	135
ELECTIONS SALARIES-FULL TIME	926	-	-
ELECTIONS WAGES PART-TIME	6,425	-	-
LONGEVITY	-	-	21
FICA	-	-	346
HOSPITALIZATION	-	-	2,023
HOSPITALIZATION-RETIREE	-	-	395
EMPLOYEE LIFE INSURANCE	-	-	90
RETIREMENT CONTRIBUTION	-	-	233
DENTAL/OPTICAL	-	-	169
WORKER'S COMP. INS	-	53	100
UNEMPLOYMENT COMP INS	-	-	137
SEVERANCE/SICK PAY	-	-	66
ELECTION SUPPLIES	4,698	8,000	13,000
CONTRACTUAL SERVICES	450	2,700	2,700
MISCELLANEOUS	282	500	500

POLICE DEPARTMENT

The Rochester Police Department is a full service police agency that provides law enforcement services to the community. The department is guided by the following mission statement:

“The Rochester Police Department is committed to fairness, compassion and excellence in providing services sensitive to the priorities and needs of the community; the protection of life and property, the apprehension of criminal perpetrators, and the prevention of crime in accordance with the law.”

The department is staffed by the Chief of Police, four command officers, 13 patrol officers and two investigators. Our 911 dispatch center is staffed by four full time dispatchers. Animal control and parking enforcement functions are performed by the ordinance officer. Record keeping responsibilities are maintained by a full time records coordinator and a part-time clerical position. The police department assigns two patrol officers to the Rochester Community Schools Police-School Liaison Program. The department is assisted by two part-time seasonal officers who patrol on police mountain bikes. The men and women of the police department work in partnership with the community to make Rochester a better place to live, work and visit.



APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
POLICE DEPARTMENT	3,124,891	3,301,590	3,248,683
PATROL OFFICER SALARY NO-FICA	119,969	66,560	-
DISPATCHER SALARIES-POLICE	122,834	126,173	126,173
ORDINANCE OFFICER SALARIES	46,677	47,944	46,185
CLERK/ TYPIST SALARIES	38,711	38,605	38,605
CHIEF & SGTS SALARY-MEDICARE	353,772	381,691	386,410
PATROL OFFICER SALARY MEDICARE	773,152	878,679	960,213
POLICE RESERVE/SEASONAL	22,626	31,650	31,650
CLERICAL PART-TIME WAGES	25,911	24,205	24,205
OVERTIME SGTS/PATROL NO FICA	11,337	5,760	-
OVERTIME NON-POLICE FICA	17,018	18,090	24,019
OVERTIME CHIEF & SGTS-MEDICARE	22,299	18,480	18,480
OVERTIME PATROL MEDICARE	142,653	145,953	146,557
LONGEVITY POLICE NO-FICA	5,600	2,800	-
LONGEVITY NON-POLICE FICA	4,867	4,960	4,800
LONGEVITY MEDICARE	19,526	21,000	25,200
HOLIDAY PAY POLICE NO-FICA	3,915	2,000	-
HOLIDAY PAY NON-POLICE -FICA	8,218	5,000	5,000
HOLIDAY PAY POLICE MEDICARE	57,102	56,000	59,000
FICA	44,168	44,318	46,361
HOSPITALIZATION	318,490	367,401	360,587
HOSPITALIZATION - IN LIEU OF COVERAGE	20,800	9,600	16,800
HOSPITALIZATION - RETIREE	185,057	177,994	159,790
EMPLOYEE LIFE INSURANCE	11,172	9,490	9,601
RETIREMENT CONTRIBUTION	178,635	204,337	196,905
DENTAL/ OPTICAL	26,306	29,254	30,778
WORKER'S COMP. INSURANCE	26,620	38,627	41,550
UNEMPLOYMENT COMP.INSURANCE	579	1,816	3,514
SEVERANCE SICK PAY	27,759	24,574	24,859
PRINTING & OFFICE SUPPLY	10,835	15,000	15,000
UNIFORM ALLOWANCE	21,651	21,225	22,125
DOG WARDEN SUPPLIES & EXPENSE	1,020	1,000	1,000
GAS,OIL, LUBRICANTS	26,485	32,395	30,000
OPERATING SUPPLIES	11,350	10,000	10,000
LEGAL SERVICES	87,380	106,000	100,000
SCHOOL LIAISON	42,774	40,000	41,575
CONTRACTUAL SERVICES	51,663	52,733	48,900
BOARD OF PRISONERS	455	750	750
TELEPHONE	43,868	41,600	13,041
COMPUTER RENTAL	-	-	6,572
EQUIPMENT RENTAL	67,800	64,268	66,196
PROFESSIONAL DEVELOPMENT	11,788	8,500	9,500
TRAVEL	1,771	1,500	1,500
GENERAL INSURANCE	59,933	62,558	31,886
MAINTENANCE & REPAIRS- EQUIP	24,708	25,000	24,000
EMPLOYEE TRAINING	924	-	4,000
EMPLOYEE TRAINING- REIMBURSE	4,840	4,800	4,300
PSAP TRAINING REIMBURSEMENT	1,300	3,100	3,500
DUES & SUBSCRIPTIONS	784	1,000	1,000
RESERVE PROGRAM SUPPLIES & EX	298	1,200	1,200
MISCELLANEOUS	451	1,000	1,000
INSURANCE LOSSES & DED	255	10,000	10,000
NEW EQUIPMENT	10,532	10,000	11,400
NEW EQUIPMENT- COMPUTER	6,254	5,000	3,000

FIRE DEPARTMENT

The Rochester Fire Department's primary responsibility is to reduce the risk in the City through effective enforcement of codes and standards. This is accomplished by routine business inspection and fire prevention programs.

The Fire Department responded to 840 calls for service in 2009. The majority of the calls were related to medical emergencies. Also included were calls for fire, technical rescue and service calls.

In addition, the Fire Department offers a regular schedule of community education classes, including CPR, Blood Borne Pathogens and First Aid. The Fire Department sponsors a yearly public open house and conducts tours and educational classes for many youth groups from the area.

The Fire Department is committed to maintaining best in class services to the citizens of Rochester through efficient use of funds and proper training of personnel.



APPROVED FYE 2012 BUDGET

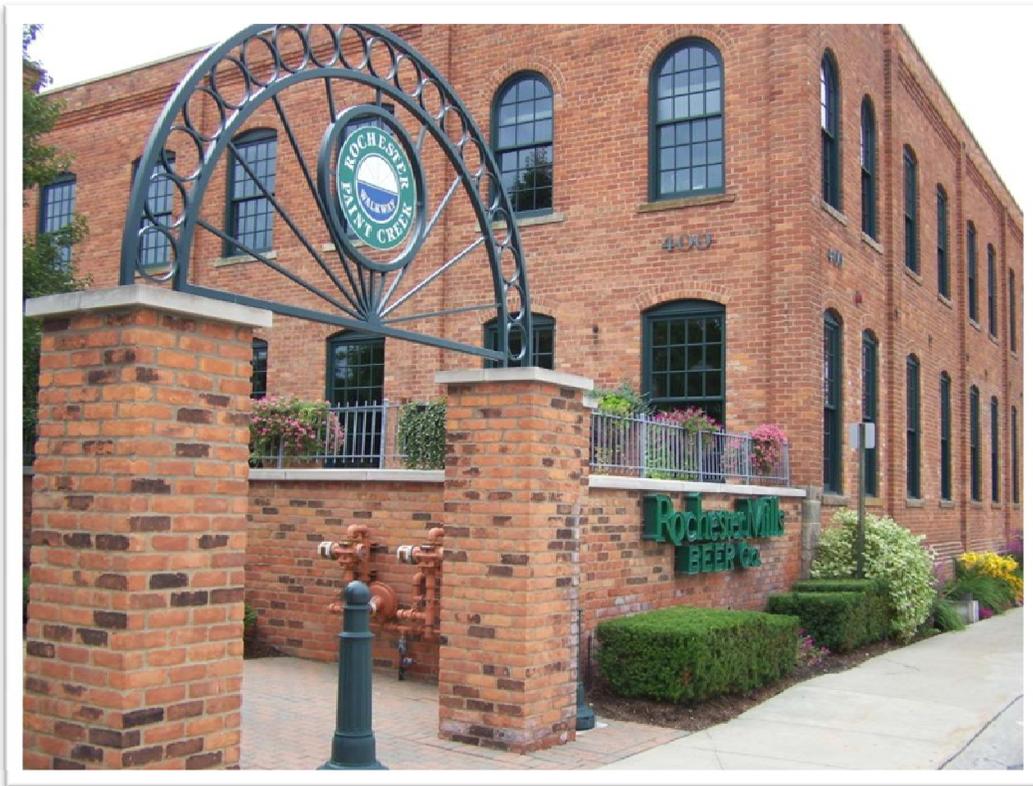
	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FIRE DEPARTMENT	835,341	722,066	786,547
SUPERVISOR SALARIES	-	62,743	63,610
EMPLOYEE WAGES	-	-	9,625
OVERTIME WAGES	-	-	69
DISPATCHER SALARIES	-	42,058	42,058
DISPATCHER SALARIES - FIRE	47,984	-	-
FIRE CHIEF'S SALARY-MEDICARE	63,785	-	-
VOLUNTEER FIRE DEPT	221,152	170,000	220,000
OVERTIME NON-POLICE FICA	-	4,208	4,208
FICA	4,731	4,599	5,440
HOSPITALIZATION	24,681	16,249	24,394
HOSPITALIZATION - RETIREE	11,549	11,091	10,863
EMPLOYEE LIFE INSURANCE	2,072	666	2,849
RETIREMENT CONTRIBUTION	26,562	9,793	9,465
DEFINED CONTRIBUTION	-	10,000	10,000
DENTAL/ OPTICAL	1,979	1,400	1,787
WORKER'S COMP. INSURANCE	9,597	8,646	10,256
UNEMPLOYMENT COMP.INSURANCE	20	195	401
SEVERANCE SICK PAY	1,732	941	1,099
PRINTING & OFFICE SUPPLY	6,127	3,500	3,500
UNIFORM ALLOWANCE	-	325	325
GAS,OIL, LUBRICANTS	9,751	3,658	8,000
OPERATING SUPPLIES	3,657	5,500	5,000
CONTRACTED MEDICAL LABOR	174,606	182,000	182,000
CONTRACT SVCS - COMP SOFT	-	6,834	6,850
TELEPHONE	5,440	4,200	11,243
ALARM SYSTEM	11,100	9,400	-
COMPUTER RENTAL	-	-	2,182
EQUIPMENT RENTAL	9,913	-	6,000
PROFESSIONAL DEVELOPMENT	9,137	15,200	10,000
TRAVEL	2,749	800	2,500
GENERAL INSURANCE	11,512	15,350	13,463
LIGHT & POWER	8,441	7,000	7,000
LIGHT & POWER - Training Center	-	13,200	5,000
HEAT-BUILDING	6,997	8,000	8,200
HEAT-BUILDING - Training Center	-	6,000	6,000
WATER & SEWER CHARGES	873	1,300	1,300
MAINTENANCE & REPAIRS- EQUIP	52,061	25,860	27,860
MAINTENANCE & REPAIR - BUILDING	21,129	25,000	20,000
EMPLOYEE TRAINING	9,370	-	-
DUES & SUBSCRIPTIONS	10,808	5,000	5,000
MISCELLANEOUS	12,515	5,000	3,000
NEW EQUIPMENT	35,704	31,350	26,000
ALS MEDICAL SUPPLIES AND EQUIPMENT	17,608	5,000	10,000

PROTECTIVE SERVICES (BUILDING DEPARTMENT)

The Building Department is responsible for the enforcement of City and State Codes and compliance of Zoning Ordinances relating to the construction, remodeling, alteration, repair, erection and demolition of buildings and structures located within the City of Rochester.

The Building Department in cooperation with the City Engineers, the City Planner, the Economic Development Director, the Fire Department and the Police Department, provides plan review and code enforcement. The Department issues permits and provides customer service for projects including building, electrical, mechanical, plumbing, right-of-way and signage delivered in a respectful, courteous and professional manner. The Building Department also processes and completes field inspections of projects.

The Building Department is dedicated to safeguarding public property and to the welfare of the residents and businesses by regulating and controlling the numerous factors involved with development.



APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
PROTECTIVE INSPECTIONS	157,030	117,025	122,533
SUPERVISOR SALARIES	12,438	-	-
EMPLOYEE WAGES	34,752	35,213	44,839
PART TIME WAGES	45,423	34,000	26,000
OVERTIME WAGES	-	127	196
BUILDING INSPECTOR SALARIES	(477)	-	-
BUILDING WAGES PART-TIME	(193)	-	-
LONGEVITY	1,750	1,400	1,400
FICA	7,573	5,412	5,541
HOSPITALIZATION	11,581	7,544	12,074
HOSPITALIZATION - RETIREE	5,376	3,716	4,162
EMPLOYEE LIFE INSURANCE	457	232	449
RETIREMENT CONTRIBUTION	3,751	3,653	4,101
DENTAL/ OPTICAL	2,508	1,400	1,787
WORKER'S COMP. INSURANCE	648	1,234	1,014
UNEMPLOYMENT COMP.INSURANCE	62	195	277
SEVERANCE SICK PAY	806	549	694
OPERATING SUPPLIES	26	1,000	1,000
ELECTRICAL INSPECTOR - CONTRACTED	8,746	-	-
PLUMBING INPECTOR - CONTRACTED	3,684	4,000	6,000
HOUSING INSPECTOR - CONTRACTED	-	-	-
MECHANICAL INSPECTOR - CONTRACTED	9,280	9,000	11,000
GENERAL CODE INSPECTOR - CONTRACTED	445	6,000	-
EQUIPMENT RENTAL	4,800	-	-
PROFESSIONAL DEVELOPMENT	1,310	800	850
TRAVEL	890	400	500
DUES & SUBSCRIPTIONS	800	600	600
MISCELLANEOUS	127	50	50
NEW EQUIPMENT	467	500	-

DEPARTMENT OF PUBLIC WORKS AND SANITATION

The Department of Public Works is a full service agency that is responsible for infrastructure repair and maintenance. Major work categories include solid waste collection, recycling, yard waste collection, curbside brush chipping, curbside leaf collection, snow and ice operations, road construction and repair, traffic signals and signage, street sweeping, grass mowing, sanitary and storm conveyance system, and domestic water systems. In addition to these primary work functions, the department assists other municipal departments and outside agencies with special event support, cooperative bidding, and general support for functions such as elections and cemetery maintenance.



APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
PUBLIC WORKS	817,310	715,312	633,663
SUPERVISOR SALARIES	41,566	25,200	17,200
EMPLOYEE WAGES	219,726	136,083	112,018
PART TIME WAGES	21,221	16,800	19,200
OVERTIME WAGES	30,541	18,453	13,667
PUBLIC WORKS SUPT/ASST. SALARY	(769)	-	-
PUBLIC WORKS LABOR WAGES	(1,182)	-	-
LONGEVITY	7,610	15,400	2,709
FICA	30,069	16,271	13,200
HOSPITALIZATION	82,224	46,550	19,853
HOSPITALIZATION-LIEU/ COVERAGE	300	-	5,040
HOSPITALIZATION - RETIREE	39,305	16,712	11,563
EMPLOYEE LIFE INSURANCE	2,200	3,192	922
RETIREMENT CONTRIBUTION	24,184	16,183	12,867
DEFINED CONTRIBUTION	6,173	2,304	1,221
DENTAL/ OPTICAL	7,120	12,600	3,434
WORKER'S COMP. INSURANCE	7,903	11,746	8,273
UNEMPLOYMENT COMP.INSURANCE	271	778	424
SEVERANCE SICK PAY	5,896	2,470	1,927
UNIFORM ALLOWANCE	9,840	11,520	13,440
TOOLS & EQUIPMENT	4,497	5,000	5,000
OPERATING SUPPLIES	6,901	8,000	8,000
CONTRACTUAL SERVICES	8,014	18,000	17,000
TELEPHONE	3,601	4,000	6,182
COMPUTER RENTAL	-	-	1,719
EQUIPMENT RENTAL	144,337	215,100	221,553
PROFESSIONAL DEVELOPMENT	1,508	5,000	5,000
TRAVEL	150	500	100
LIGHT & POWER	109,437	105,000	110,000
MAINTENANCE & REPAIRS - EQUIP	924	-	-
DUES & SUBSCRIPTIONS	350	450	650
MISCELLANEOUS	2,627	500	1,000
EMERGENCY / DISASTER	-	1,000	-
NEW EQUIPMENT	-	500	500
NEW EQUIPMENT- COMPUTER	766	-	-
SANITATION	768,918	734,434	709,009
REFUSE COLLECTION CONTRACT	726,582	640,334	633,009
ENHANCED RECYCLING CONTRACT	-	20,000	-
SANITATION LAND FILL- FEES	16,377	19,000	18,000
LEAF DISPOSAL	21,573	21,000	22,000
VACTOR DISPOSAL- STORM SEWER	-	20,000	20,000
COMMUNITY HAZARDOUS WASTE PROGRAM	4,385	14,000	14,000
MISCELLANEOUS	-	100	2,000

PARKS AND RECREATION DEPARTMENT

The Rochester Parks Department oversees and maintains seven parks that service both the intensive and passive recreational needs of Rochester's residents. In addition, the Parks Department maintains those portions of the Paint Creek Trail and Clinton River Trail, which are within the City's boundaries. The Parks Department also coordinates with the Rochester Avon Recreational Authority and Dinosaur Hill Nature Preserve to provide recreation programs. In addition, City staff works in cooperation with external organizations to organize community events in the park.

The Parks Department also oversees a comprehensive right-of-way tree program in the City. Each fall a tree maintenance survey is completed to establish which trees in the rights-of-way and parks need to be trimmed or removed. A list of planting sites is also generated to accommodate periodic planting programs.



APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
PARKS & RECREATION	557,843	564,047	480,094
SUPERVISOR SALARIES	51,748	49,777	4,640
EMPLOYEE WAGES	100,361	96,649	112,089
PART TIME WAGES	8,187	10,000	10,000
OVERTIME WAGES	13,891	15,995	10,285
PARK GROUNDS MAINTENANCE WAGES	(812)	-	-
PARK WAGES PART-TIME	(986)	-	-
OVERTIME	(92)	-	-
LONGEVITY	4,540	6,300	3,500
FICA	11,328	14,456	11,078
HOSPITALIZATION	48,688	44,622	31,668
HOSPITALIZATION - RETIREE	14,128	16,159	11,067
EMPLOYEE LIFE INSURANCE	1,052	1,062	1,034
RETIREMENT CONTRIBUTION	13,936	18,067	13,299
DENTAL/ OPTICAL	3,445	4,200	3,509
WORKER'S COMP. INSURANCE	2,962	3,950	2,959
UNEMPLOYMENT COMP.INSURANCE	83	259	428
SEVERANCE SICK PAY	2,119	2,388	1,844
UNIFORM ALLOWANCE	3,019	2,880	1,920
TOOLS & EQUIPMENT	993	1,000	1,000
COMMUNITY HOUSE-MAINTENANCE	28,000	28,000	28,000
BUILDING MAINTENANCE-MATERIAL	1,567	2,000	2,000
GROUNDS MAINTENANCE-MATERIALS	2,264	6,000	2,000
CONTRACTUAL SERVICES	10,830	11,300	11,300
CONTRACT SVCS - GYPSY MOTH	11,000	11,000	11,000
TELEPHONE	839	1,000	654
EQUIPMENT RENTAL	83,326	64,890	66,837
PROFESSIONAL DEVELOPMENT	644	750	200
TRAVEL	-	400	-
RECREATION PROGRAM - RARA	88,399	81,258	78,172
DINOSAUR HILL NATURE PRESERVE	23,405	27,000	27,000
TRAILWAY-PAINT CREEK	17,898	18,400	17,540
TRAILWAY-CLINTON RIVER	411	500	500
LIGHT & POWER	3,049	4,000	4,000
HEAT-BUILDING	5,618	8,000	6,500
WATER & SEWER CHARGES	806	800	880
MAINTENANCE & REPAIRS - EQUIP	97	-	-
DUES & SUBSCRIPTIONS	301	435	190
MISCELLANEOUS	567	250	-
SITE IMPROVEMENT	231	7,000	3,000
NEW EQUIPMENT	-	3,300	-

CIVIC CENTER (MUNICIPAL FACILITIES MAINTENANCE)

The Civic Center account includes the cost of custodial, repairs and maintenance of City facilities and grounds. This account includes expenses for utility services at City facilities.



APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
CIVIC CENTER	79,749	68,197	67,193
SUPERVISOR SALARIES	3,057	4,302	7,840
EMPLOYEE WAGES	1,539	2,485	4,415
OVERTIME WAGES	919	3,210	1,666
CIVIC CENTER GROUND WAGES	(46)	-	-
JANITORIAL SUPPLIES	1,621	1,300	1,300
BUILDING MAINTENANCE-MATERIAL	2,638	1,200	1,000
GROUNDS MAINTENANCE-MATERIALS	487	800	500
CONTRACTUAL SERVICES	42,292	26,900	24,072
EQUIPMENT RENTAL	2,040	-	-
LIGHT & POWER	14,350	15,000	16,000
HEAT-BUILDING	6,557	8,000	8,000
WATER & SEWER CHARGES	1,488	2,500	2,200
MAINTENANCE & REPAIRS - EQUIP	120	150	-
MISCELLANEOUS	229	100	200
SITE IMPROVEMENT	38	250	-
NEW EQUIPMENT	2,420	2,000	-

GENERAL SERVICES

The General Services account is used to cover a variety of expenditures for products and services that are shared by and benefit all City departments.



APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
GENERAL SERVICES	352,317	359,138	358,261
POSTAGE	21,457	25,000	24,000
PRINTING & OFFICE SUPPLIES	39,982	40,000	38,000
COFFEE OFFICE SUPPLY	23	-	-
LEGAL SERVICES	70,538	90,000	75,000
AUDITING	10,080	6,800	16,091
CONTRACTUAL SERVICES	8,608	17,000	37,000
CONTRACT SVCS - WEB SITE	17	300	306
CONTRACT SVCS-TAX APPEAL	17,550	-	-
ENGINEERING SERVICES	38,176	35,000	55,000
CONTRACT - COMP MTC T&M	1,798	2,000	2,040
TELEPHONE	14,485	10,300	7,524
COMPUTER RENTAL	33,000	33,990	16,100
EQUIPMENT RENTAL	3,600	-	-
PROFESSIONAL DEVELOPMENT	-	-	500
COMMUNITY AFFAIRS	14,570	7,748	12,848
COMMUNITY AFFAIRS - INTERNAL	7,385	15,000	10,000
COMMUNITY SURVEY	9,900	-	-
PUBLISHING LEGAL NOTICES ETC	11,038	10,000	10,000
GENERAL INSURANCE	31,083	26,440	14,293
MAINTENANCE & REPAIRS - EQUIP	-	500	500
EMPLOYEE TRAINING	-	500	500
CASH-SHORT OR OVER	(18)	-	-
MISCELLANEOUS	5,035	500	500
REFUND- TAX ALLOCATION	13,374	25,000	25,000
INSURANCE LOSSES & DED	-	10,000	10,000
NEW EQUIPMENT	636	2,060	2,060
COMPUTER SOFTWARE-PURCHASES	-	1,000	1,000

BOARDS AND COMMISSIONS

The City of Rochester has a variety of boards and commissions. These boards and commissions serve in an advisory capacity, hear appeals, provide expertise, advocate, receive public concerns, or establish, review and enforce policies and regulations. The City provides funding for the Board of Review, Historical Commission, Planning Commission, and Zoning Board of Appeals.



APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
<u>BOARD OF REVIEW</u>	<u>2,584</u>	<u>2,573</u>	<u>2,573</u>
BOARD OF REVIEW MEMBER WAGES	2,400	2,250	2,250
FICA	184	173	173
MISCELLANEOUS	-	150	150
<u>ZONING BOARD OF APPEALS</u>	<u>1,599</u>	<u>2,153</u>	<u>2,153</u>
ZONING BOARD OF APPEALS	1,485	2,000	2,000
FICA	114	153	153
<u>PLANNING COMMISSION</u>	<u>97,453</u>	<u>37,784</u>	<u>37,861</u>
PLANNING COMM- SALARIES	5,445	6,000	6,000
FICA	417	459	459
CONTRACTUAL SERVICES	39,239	25,000	21,500
CONTRACT SVCS - CABLE CASTING	2,417	3,825	3,902
ENGINEERING SERVICES	48,885	1,000	5,000
MISCELLANEOUS	1,050	1,500	1,000
<u>HISTORICAL COMMISSION</u>	<u>9,969</u>	<u>10,000</u>	<u>10,000</u>
MISCELLANEOUS	9,969	10,000	10,000

**APPROPRIATIONS TO OTHER FUNDS AND ENTITIES FROM THE
GENERAL FUND**

The General Fund appropriates monies for the Older Persons Commission (OPC), the Rochester Hills Public Library, budget contingencies, land acquisitions, and funding to supplement other City budgets. Funding of the OPC and Library is part of a cooperative funding agreement between the City of Rochester Hills, Oakland Township, and the City of Rochester. The City also sets aside funds for unforeseen emergencies or high priority matters that occur during the fiscal year. Additionally, money may be appropriated for the acquisition of land that may be beneficial for the City and the residents of Rochester.



APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
<u>LIBRARY</u>	<u>488,845</u>	<u>441,379</u>	<u>424,618</u>
PUBLIC LIBRARY-CONTRIBUTION	488,845	441,379	424,618
<u>OLDER PERSONS COMMISSION</u>	<u>59,043</u>	<u>53,565</u>	<u>51,531</u>
OPC - CONTRIBUTION	59,043	53,565	51,531
<u>CONTINGENCY</u>	<u>35,920</u>	<u>50,000</u>	<u>50,000</u>
ACTUARIAL & CONSULTING SERVICE	24,000	-	-
OFFICE CONSTRUCTION	-	-	-
5 YR MODEL & FINANCIAL ANALYSIS	11,920	-	-
BUDGET CONTINGENCIES	-	50,000	50,000
<u>APPROPRIATIONS TO OTHER FUNDS</u>	<u>1,344,828</u>	<u>1,107,829</u>	<u>1,122,186</u>
TRANS TO MVH MAJOR STREET FUND	-	356,689	42,588
TRANS TO MVH LOCAL STREET FUND	1,100,000	371,870	508,225
TRANS TO CEMETERY FUND	88,328	80,275	90,996
TRANS TO FIRE EQUIP RESERVE	100,000	75,000	150,000
TRANS TO CAPITAL PROJ OTHER	-	178,615	301,275
TRANS TO CAP PROJ- BRIDGES	-	-	-
TRANS TO AUTO PARKING FUND	56,500	45,380	29,102
TRANSFER TO OPC	-	-	-

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SPECIAL REVENUE

FUNDS

- **MAJOR STREETS FUND**
- **LOCAL STREETS FUND**
- **DRUG LAW ENFORCEMENT FUND**
- **COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS**
- **CEMETERY FUND**

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APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
<u>FUND: 202 MAJOR STREETS FUND- REVENUE</u>	<u>\$427,623</u>	<u>\$810,989</u>	<u>\$504,328</u>
<u>Non-Departmental Revenues</u>	<u>427,623</u>	<u>810,989</u>	<u>504,328</u>
GAS & WEIGHT TAX	371,291	405,000	419,940
TRUNKLINE MAINTENANCE	47,024	36,300	36,300
INTEREST INCOME	-	10,000	2,500
INTEREST ON INV - BK1 SAVINGS	60	-	-
INTEREST ON CERTIFICATE OF DEPOSIT	2,305	-	-
INTEREST INCOME - SECURITIES	4,444	-	-
MISCELLANEOUS	-	500	500
TRANSFER-GENERAL FUND	-	356,689	42,588
TRANSFER- S.A.D. or DDA	2,500	2,500	2,500

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 202 MAJOR STREETS FUND- EXPENDITURES	\$586,129	\$810,989	\$504,328
MAJOR STREETS	444,354	538,685	380,635
MAJOR ST IMPROVEMENTS	235,871	221,958	11,214
SUPERVISOR SALARIES	-	-	4,880
FICA	-	-	405
HOSPITAL RETIREE	-	-	439
EMPLOYEE LIFE INSURANCE	-	-	32
DENTAL/OPTICAL	-	-	78
WORKER'S COMP INSURANCE	-	-	298
UNEMPLOYMENT COMP.INSURANCE	-	-	9
SICK PAY	-	-	73
ENGINEERING SERVICES	-	14,781	-
ENG SERV - BRIDGES	6,899	5,000	5,000
CONTRACT CONSTRUCTION	218,005	197,077	-
CONTRACT SVCS - BRIDGE CONST	-	5,100	-
SIDEWALK CONSTRUCTION	2,234	-	-
CONTRACT SVCS - STORMWATER	8,733	-	-
MAINTENANCE	114,040	156,070	177,242
SUPERVISOR SALARIES	1,721	4,320	7,520
EMPLOYEE WAGES	21,138	18,434	12,019
PART TIME WAGES	144	-	800
OVERTIME WAGES	2,000	3,266	2,398
MAJOR STR. TRAFFIC SRVC.WAGES	(170)	-	-
LONGEVITY	-	-	427
FICA	-	-	1,958
HOSPITAL	-	-	2,159
HOSPITAL RETIREE	-	-	1,931
EMPLOYEE LIFE INSURANCE	-	-	139
RETIREMENT CONTRIBUTION	-	-	1,566
DENTAL/OPTICAL	-	-	508
WORKER'S COMP INSURANCE	-	-	1,311
UNEMPLOYMENT COMP.INSURANCE	-	-	52
SICK PAY	-	-	322
MAINTENANCE MATERIALS	4,902	5,000	5,000
CONTRACTUAL SERVICES	37,479	60,000	40,000
CONTRACT SVCS - JOINT SEALING	-	25,000	25,000
CONTRACT SVCS - TREE TRIMMING	1,220	4,000	37,000
EQUIPMENT RENTAL	45,607	36,050	37,132

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
TRAFFIC SERVICE	62,463	76,491	91,023
SUPERVISOR SALARIES	34	-	6,800
EMPLOYEE WAGES	1,716	15,533	12,025
PART TIME WAGES	-	-	1,600
OVERTIME WAGES	347	2,443	2,237
LONGEVITY	-	-	350
FICA	-	-	1,773
HOSPITAL	-	-	2,121
HOSPITAL RETIREE	-	-	1,679
EMPLOYEE LIFE INSURANCE	-	-	121
RETIREMENT CONTRIBUTION	-	-	1,333
DENTAL/OPTICAL	-	-	442
WORKER'S COMP INSURANCE	-	-	1,181
UNEMPLOYMENT COMP.INSURANCE	-	-	51
SICK PAY	-	-	280
TRAFFIC SIGNS	9,660	15,000	15,000
MAINTENANCE MATERIALS	3,144	-	-
CONTRACTUAL SERVICES	17,638	18,000	18,000
CONTRACT SVCS - TRAFFIC SIGNAL	29,020	25,000	25,500
EQUIPMENT RENTAL	905	515	530
WINTER MAINTENANCE	31,979	84,166	101,155
SUPERVISOR SALARIES	727	720	2,000
EMPLOYEE WAGES	1,716	25,493	23,348
PART TIME WAGES	-	-	2,000
OVERTIME WAGES	5,237	15,053	14,426
MAJOR STR.SNOW-ICE REMOV WAGES	1,165	-	-
LONGEVITY	-	-	714
FICA	-	-	2,538
HOSPITAL	-	-	4,341
HOSPITAL RETIREE	-	-	2,346
EMPLOYEE LIFE INSURANCE	-	-	167
RETIREMENT CONTRIBUTION	-	-	2,705
DENTAL/OPTICAL	-	-	682
WORKER'S COMP INSURANCE	-	-	1,598
UNEMPLOYMENT COMP.INSURANCE	-	-	73
SICK PAY	-	-	391
MAINTENANCE MATERIALS	11,978	12,000	12,000
EQUIPMENT RENTAL	11,157	30,900	31,827

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
NON-TRUNKLINE MAJOR STREETS	35,711	93,911	14,188
SUPERVISOR SALARIES	-	-	3,520
EMPLOYEE WAGES	-	-	1,930
OVERTIME WAGES	-	-	14
LONGEVITY	1,131	-	-
FICA	3,329	11,672	441
HOSPITALIZATION	12,226	36,695	976
HOSPITALIZATION - RETIREE	4,522	12,300	491
EMPLOYEE LIFE INSURANCE	327	-	67
RETIREMENT CONTRIBUTION	3,596	12,536	217
DEFINED CONTRIBUTION	-	-	302
DENTAL/OPTICAL	928	-	131
WORKER'S COMP INSURANCE	1,642	7,077	223
UNEMPLOYMENT COMP.INSURANCE	-	-	12
SEVERANCE/SICK PAY	822	1,809	82
PRINTING & OFFICE SUPPLIES	-	100	100
AUDITING	1,400	1,400	1,645
CONTRACTUAL SERVICES	-	3,570	-
COMPUTER RENTAL	2,400	2,472	1,233
GENERAL INSURANCE	2,635	4,230	2,756
MISCELLANEOUS	753	50	50

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
TRUNKLINE MAJOR STREETS	24,088	86,870	109,505
TRUNKLINE SURFACE MAINTENANCE	1,229	21,534	23,312
SUPERVISOR SALARIES	-	-	1,280
EMPLOYEE WAGES	551	16,235	9,521
PART TIME WAGES	48	-	1,200
OVERTIME WAGES	-	2,857	2,413
LONGEVITY	-	-	273
FICA	-	-	1,104
HOSPITAL	-	-	1,661
HOSPITAL RETIREE	-	-	997
EMPLOYEE LIFE INSURANCE	-	-	71
RETIREMENT CONTRIBUTION	-	-	1,101
DENTAL/OPTICAL	-	-	294
WORKER'S COMP INSURANCE	-	-	712
UNEMPLOYMENT COMP.INSURANCE	-	-	33
SICK PAY	-	-	166
MAINTENANCE MATERIALS	87	1,000	1,000
EQUIPMENT RENTAL	542	1,442	1,485
TRUNKLINE SWEEPING	6,005	11,835	14,031
EMPLOYEE WAGES	338	4,525	4,458
OVERTIME WAGES	1,450	512	267
TRUNKLINE SWEEPING WAGES	(8)	-	-
LONGEVITY	-	-	56
FICA	-	-	433
HOSPITAL	-	-	390
HOSPITAL RETIREE	-	-	406
EMPLOYEE LIFE INSURANCE	-	-	29
RETIREMENT CONTRIBUTION	-	-	507
DENTAL/OPTICAL	-	-	126
WORKER'S COMP INSURANCE	-	-	277
UNEMPLOYMENT COMP.INSURANCE	-	-	11
SICK PAY	-	-	68
EQUIPMENT RENTAL	4,225	6,798	7,002
TRUNKLINE DRAINAGE	4,372	12,042	13,566
EMPLOYEE WAGES	1,338	6,685	4,954
PART TIME WAGES	-	-	400
OVERTIME WAGES	-	207	161
LONGEVITY	-	-	91
FICA	-	-	496
HOSPITAL	-	-	555
HOSPITAL RETIREE	-	-	454
EMPLOYEE LIFE INSURANCE	-	-	33
RETIREMENT CONTRIBUTION	-	-	567
DENTAL/OPTICAL	-	-	140
WORKER'S COMP INSURANCE	-	-	319
UNEMPLOYMENT COMP.INSURANCE	-	-	15
SICK PAY	-	-	76
EQUIPMENT RENTAL	3,034	5,150	5,305

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
TRUNKLINE TRAFFIC SERVICE	3,122	0	0
SUPERVISOR SALARIES	415	-	-
EMPLOYEE WAGES	597	-	-
OVERTIME WAGES	2,109	-	-
TRUNKLINE WINTER MAINTENANCE	9,361	41,459	58,596
SUPERVISOR SALARIES	-	720	2,720
EMPLOYEE WAGES	669	22,803	21,689
PART TIME WAGES	-	-	2,000
OVERTIME WAGES	-	7,241	6,721
LONGEVITY	-	-	644
FICA	-	-	2,437
HOSPITAL	-	-	3,908
HOSPITAL RETIREE	-	-	2,255
EMPLOYEE LIFE INSURANCE	-	-	161
RETIREMENT CONTRIBUTION	-	-	2,510
DENTAL/OPTICAL	-	-	650
WORKER'S COMP INSURANCE	-	-	1,559
UNEMPLOYMENT COMP.INSURANCE	-	-	70
SICK PAY	-	-	376
MAINTENANCE MATERIALS	3,638	4,000	4,000
EQUIPMENT RENTAL	5,055	6,695	6,896
OTHER EXPENDITURES	81,975	91,523	0
APPROPRIATIONS TO OTHER FUNDS	81,975	91,523	0
TRANS TO MVH LOCAL STREET FUND	-	-	-
TRANS TO DEBT RETIRE. 96 MVHF	81,975	91,523	-

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 203 LOCAL STREETS FUND - REVENUE	\$1,331,755	\$572,370	\$707,975
Non-Departmental Revenues	1,331,755	572,370	707,975
GAS & WEIGHT TAX	170,018	180,000	186,750
INVESTMENTS	-	10,000	2,500
INTEREST ON INV- BK1 SAVINGS	60	-	-
INTEREST INCOME- SECURITIES	89	-	-
SPECIAL ASSESS COLLECT	34,016	10,000	10,000
REIMBURSEMENT -- OTHER	27,571	-	-
MISC. INCOME	-	500	500
TRANSFER - GENERAL FUND	1,100,000	371,870	508,225

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 203 LOCAL STREETS FUND - EXPENDITURES	\$1,202,139	\$572,370	\$707,975
LOCAL STREET IMPROVEMENT	889,056	57,872	239,021
SUPERVISOR SALARIES	-	-	4,880
FICA	-	-	405
HOSPITAL RETIREE	-	-	439
EMPLOYEE LIFE INSURANCE	-	-	32
DENTAL/OPTICAL	-	-	78
WORKER'S COMP INSURANCE	-	-	298
UNEMPLOYMENT COMP.INSURANCE	-	-	9
SICK PAY	-	-	73
ENGINEERING SERVICES	-	17,072	21,561
CONTRACT CONSTRUCTION	626,623	40,800	211,246
SIDEWALK CONSTRUCTION	28,639	-	-
CONTRACT SVCS - STORMWATER	233,794	-	-
STREET MAINTENANCE	191,251	312,425	311,990
SUPERVISOR SALARIES	1,385	3,600	5,280
EMPLOYEE WAGES	47,300	30,325	22,415
PART TIME WAGES	192	-	3,200
OVERTIME WAGES	888	2,800	2,141
LOCAL STR MAINTENANCE WAGES	(2,860)	-	-
LONGEVITY	-	-	574
FICA	-	-	2,817
HOSPITAL	-	-	3,690
HOSPITAL RETIREE	-	-	2,544
EMPLOYEE LIFE INSURANCE	-	-	183
RETIREMENT CONTRIBUTION	-	-	2,584
DENTAL/OPTICAL	-	-	734
WORKER'S COMP INSURANCE	-	-	1,840
UNEMPLOYMENT COMP.INSURANCE	-	-	85
SICK PAY	-	-	424
MAINTENANCE MATERIALS	2,212	12,000	12,000
CONTRACTUAL SERVICES	169	80,000	40,000
CONTRACTUAL SVCS - JOINT SEALING	15,260	75,000	75,000
CONTRACT SVCS - TREE TRIMMING	5,759	16,000	41,000
EQUIPMENT RENTAL	120,947	92,700	95,481

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
TRAFFIC SERVICE	12,136	48,239	55,939
SUPERVISOR SALARIES	311	-	4,640
EMPLOYEE WAGES	2,416	20,757	15,475
PART TIME WAGES	-	-	2,000
OVERTIME WAGES	243	2,748	2,135
LONGEVITY	-	-	434
FICA	-	-	2,012
HOSPITAL	-	-	2,555
HOSPITAL RETIREE	-	-	1,849
EMPLOYEE LIFE INSURANCE	-	-	133
RETIREMENT CONTRIBUTION	-	-	1,788
DENTAL/OPTICAL	-	-	524
WORKER'S COMP INSURANCE	-	-	1,316
UNEMPLOYMENT COMP.INSURANCE	-	-	59
SICK PAY	-	-	308
TRAFFIC SIGNS	8,762	18,000	18,000
MAINTENANCE MATERIALS	39	800	800
CONTRACTUAL SERVICES	-	4,080	-
EQUIPMENT RENTAL	365	1,854	1,910
WINTER MAINTENANCE	55,030	92,241	89,013
SUPERVISOR SALARIES	-	1,440	4,640
EMPLOYEE WAGES	7,751	30,905	27,421
PART TIME WAGES	432	-	2,800
OVERTIME WAGES	8,978	10,176	9,461
LONGEVITY	-	-	812
FICA	-	-	3,208
HOSPITAL	-	-	5,389
HOSPITAL RETIREE	-	-	2,959
EMPLOYEE LIFE INSURANCE	-	-	212
RETIREMENT CONTRIBUTION	-	-	3,173
DENTAL/OPTICAL	-	-	846
WORKER'S COMP INSURANCE	-	-	2,045
UNEMPLOYMENT COMP.INSURANCE	-	-	92
SICK PAY	-	-	493
MAINTENANCE MATERIALS	14,585	25,000	-
EQUIPMENT RENTAL	23,284	24,720	25,462
ADMINISTRATION	54,666	61,593	12,011
SUPERVISOR SALARIES	-	-	1,440
EMPLOYEE WAGES	-	-	1,930
OVERTIME WAGES	-	-	14
LONGEVITY	1,738	-	-
FICA	5,501	7,908	268
HOSPITALIZATION	18,780	24,074	976
HOSPITALIZATION - RETIREE	7,190	8,033	303
EMPLOYEE LIFE INSURANCE	502	-	53
RETIREMENT CONTRIBUTION	5,524	8,389	217
DEFINED CONTRIBUTION	-	-	115
DENTAL/OPTICAL	1,425	-	97
WORKER'S COMP. INSURANCE	2,516	4,911	96
UNEMPLOYMENT COMP.INSURANCE	-	-	9
SEVERANCE/SICK PAY	935	1,196	51
PRINTING & OFFICE SUPPLIES	-	100	100
AUDITING	400	400	1,031
CONTRACTUAL SERVICES	-	500	510
COMPUTER RENTAL	2,400	2,472	2,763
GENERAL INSURANCE	6,672	3,510	1,938
CASH-SHORT OR OVER	6	-	-
MISCELLANEOUS	1,077	100	100

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 265 DRUG LAW ENFORCEMENT - REVENUE	\$1,942	\$10,000	\$36,000
INCOME ON INVESTMENTS	-	100	100
SALE OF CONFISCATED ASSETS	1,942	1,000	4,000
REIMBURSEMENT -- OTHER	-	-	26,000
APPROPRIATED FUND BALANCE	-	8,900	5,900
FUND: 265 DRUG LAW ENFORCEMENT - EXPENDITURES	\$0	\$10,000	\$36,000
REFUNDS & REBATES	-	-	26,000
NEW EQUIPMENT	-	10,000	10,000

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 275 COMMUNITY DEVELOPMENT BLOCK GRANT -			
REVENUE			
	\$9	\$0	\$0
INTEREST ON INV- CHASE SAVINGS	9	-	-
FUND: 275 COMMUNITY DEVELOPMENT BLOCK GRANT -			
EXPENDITURES			
	\$2,203	\$0	\$0
C.D.B.G. PROGRAMS			
	2,203	0	0
REHABILITATION PROJECT COSTS	2,203	-	-

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT -			
REVENUE	\$94,246	\$25,459	\$50,918
2006 COMMUNITY DEVELOPMENT - OAKLAND CO.	25,316	-	-
2007 COMMUNITY DEVELOPMENT - OAKLAND CO.	24,998	-	-
2008 COMMUNITY DEVELOPMENT - OAKLAND CO.	19,966	-	-
2009 COMMUNITY DEVELOPMENT - OAKLAND CO.	23,966	-	-
2010 COMMUNITY DEVELOPMENT - OAKLAND CO.	-	25,459	25,459
APPROP. FUND BALANCE	-	-	25,459
FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT -			
EXPENDITURES	\$111,796	\$25,459	\$50,918
C.D.B.G. PROGRAMS			
2006 SIDEWALK IMPROVEMENTS	25,316	-	-
2007 SIDEWALK IMPROVEMENTS	24,998	-	-
2008 SIDEWALK IMPROVEMENTS	19,966	-	-
2009 PARK IMPROVEMENTS	24,379	-	-
ADDITIONAL SIDEWALK IMPROVEMENTS	17,137	-	-
2010 HANDICAPPED BUILDING IMPROVEMENTS	-	25,459	50,918

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
<u>FUND: 209 CEMETERY - REVENUE</u>	<u>\$147,057</u>	<u>\$127,075</u>	<u>\$139,396</u>
OPENING & CLOSING	25,000	20,000	20,000
MARKERS	6,308	5,000	5,000
SALE OF LOTS	24,560	20,000	20,000
INCOME ON INVESTMENTS	-	1,500	3,100
INTEREST ON INV - BK1 SAVINGS	8	-	-
INTEREST ON CERTIFICATE OF DEP	1,476	-	-
INTEREST INCOME - SECURITIES	832	-	-
WOLVERINE BANK-INTEREST INCOME	544	-	-
MISC - INCOME	-	300	300
TRANSFER-GENERAL FUND	88,328	80,275	90,996
<u>FUND: 209 CEMETERY - EXPENDITURES</u>	<u>\$133,009</u>	<u>\$127,075</u>	<u>\$139,396</u>
SUPERVISOR SALARIES	8,406	7,374	6,000
EMPLOYEE WAGES	28,173	25,985	40,154
PART TIME WAGES	372	-	800
OVERTIME WAGES	3,192	2,387	1,675
CEMETERY DPW MAINTENANCE WAGES	(56)	-	-
LONGEVITY	1,060	-	1,631
FICA	7,586	2,544	4,156
HOSPITALIZATION	11,368	8,664	12,299
HOSPITALIZATION - RETIREE	4,142	2,940	4,301
EMPLOYEE LIFE INSURANCE	246	-	397
RETIREMENT CONTRIBUTION	3,254	3,185	4,697
DENTAL/OPTICAL	804	-	1,312
WORKER'S COMP. INSURANCE	846	1,522	2,486
SEVERANCE/SICK PAY	621	434	717
GROUNDS MAINTENANCE-MATERIALS	216	-	-
MAINTENANCE MATERIALS	1,058	2,000	1,000
AUDITING	500	500	229
CONTRACTUAL SERVICES	40,490	42,000	30,370
TELEPHONE	234	350	327
COMPUTER RENTAL	-	-	309
EQUIPMENT RENTAL	15,127	21,630	22,279
GENERAL INSURANCE	1,353	875	522
LIGHT & POWER	511	450	500
HEAT-BUILDING	932	1,200	1,200
DUES & SUBSCRIPTIONS	35	35	35
MISCELLANEOUS	648	500	500
SITE IMPROVEMENT	51	500	1,000
NEW EQUIPMENT	1,840	2,000	500

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DEBT SERVICE

FUNDS

- **FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND**
- **FUND: 351 MVHF TRANSPORTATION BONDS**
- **FUND: 369 2001 OPC BUILDING BONDS**
- **FUND: 397 1990 LIMITED TAX OBLIGATION BONDS**
- **FUND: 398 1991 LIMITED TAX OBLIGATION BONDS**

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APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
<u>FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - REVENUE</u>	<u>\$261,999</u>	<u>\$321,575</u>	<u>\$333,750</u>
TAX RECEIPTS	261,365	238,068	223,946
INTEREST ON INV - BK1 SAVINGS	15	-	-
MISCELLANEOUS INCOME	619	-	-
TRANSFER FROM W & S CAP IMP.	-	72,007	109,804
APPROPRIATED FUND BALANCE	-	11,500	-
<u>FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - EXPENDITURES</u>	<u>\$309,769</u>	<u>\$321,575</u>	<u>\$333,750</u>
<u>DEBT SERVICE</u>	<u>309,769</u>	<u>321,575</u>	<u>333,750</u>
REFUND TAX ALLOCATION	19	-	-
PRINCIPAL	250,000	275,000	300,000
INTEREST	59,000	45,825	33,000
PAYING AGENT FEES	750	750	750

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
<u>FUND: 351 MVHF TRANSPORTATION BONDS- REVENUE</u>	<u>\$81,980</u>	<u>\$102,550</u>	<u>\$0</u>
INTEREST ON INVESTMENTS - BK1 SAVINGS	5	-	-
TRANSFER TO MVHF	81,975	91,523	-
APPROPRIATED FUND BALANCE	-	11,027	-
<u>FUND: 351 MVHF TRANSPORTATION BONDS- EXPENDITURES</u>	<u>\$82,375</u>	<u>\$102,550</u>	<u>\$0</u>
<u>DEBT SERVICE</u>	<u>82,375</u>	<u>102,550</u>	<u>0</u>
PRINCIPAL	75,000	100,000	-
INTEREST	6,975	2,550	-
PAYING AGENT FEES	400	-	-

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
<u>FUND: 369 2001 OPC BUILDING BONDS - REVENUE</u>	<u>\$125,018</u>	<u>\$129,375</u>	<u>\$126,375</u>
TAX RECEIPTS	124,132	113,083	106,374
INTEREST ON INV- BK 1 SAVINGS	46	-	-
MISCELLANEOUS INCOME	840	-	-
APPROPRIATED FUND BALANCE	-	16,292	20,001
<u>FUND: 369 2001 OPC BUILDING BONDS - EXPENDITURES</u>	<u>\$132,955</u>	<u>\$129,375</u>	<u>\$126,375</u>
<u>DEBT SERVICE</u>	<u>132,955</u>	<u>129,375</u>	<u>126,375</u>
REFUND TAX ALLOCATION	580	-	-
PRINCIPAL	75,000	75,000	75,000
INTEREST	57,075	54,075	51,075
PAYING AGENT FEES	300	300	300

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
<u>FUND: 397 1990 LIMITED TAX OBLIGATION BONDS - REVENUES</u>	<u>\$215,007</u>	<u>\$205,000</u>	<u>\$0</u>
INTEREST ON INV BK1 SAVINGS	7	-	-
TRANSFER DDA	215,000	205,000	-
<u>FUND: 397 1990 LIMITED TAX OBLIGATION BONDS - EXPENDITURES</u>	<u>\$215,750</u>	<u>\$5,000</u>	<u>\$0</u>
<u>CAPITAL CONTROL</u>	<u>0</u>	<u>5,000</u>	<u>0</u>
INTEREST	-	5,000	-
<u>DEBT SERVICE</u>	<u>215,750</u>	<u>0</u>	<u>0</u>
PRINCIPAL	200,000	-	-
INTEREST	15,000	-	-
PAYING AGENT FEES	750	-	-

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
<u>FUND: 398 1991 LIMITED TAX OBLIGATION BONDS -REVENUE</u>	<u>\$268,759</u>	<u>\$256,250</u>	<u>\$0</u>
INTEREST ON INV - BK1 SAVINGS	9	-	-
TRANSFER DDA	268,750	256,250	-
<u>FUND: 398 1991 LIMITED TAX OBLIGATION BONDS - EXPENDITURES</u>	<u>\$269,500</u>	<u>\$256,250</u>	<u>\$0</u>
<u>DEBT SERVICE</u>	<u>269,500</u>	<u>256,250</u>	<u>0</u>
PRINCIPAL	250,000	250,000	-
INTEREST	18,750	6,250	-
PAYING AGENT FEES	750	-	-

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CAPITAL IMPROVEMENT **FUNDS**

- GENERAL CAPITAL PROJECTS FUND
- WATER & SEWER CAPITAL IMPROVEMENT FUND
- FIRE EQUIPMENT REVOLVING FUND

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
<u>FUND: 499 GENERAL CAPITAL PROJECT - REVENUE</u>	<u>\$31,902</u>	<u>\$332,500</u>	<u>\$590,500</u>
INCOME ON INVESTMENTS	-	40,000	20,000
INTEREST ON INV - CHASE SAVINGS	58	-	-
INTEREST OF CERTIFICATE OF DEP	9,040	-	-
INTEREST INCOME - SECURITIES	7,137	-	-
INTERST OF INVESTMENTS - COMERICA	676	-	-
INTEREST ON INVESTMENTS- MBIA	1,504	-	-
SPECIAL ASSESSMENT COLLECTED	13,488	-	-
TRANSFER FROM GENERAL FUND	-	178,615	301,275
APPROPRIATED FUND BALANCE	-	113,885	269,225

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 499 GENERAL CAPITAL PROJECT - EXPENDITURES	\$447,290	\$332,500	\$590,500
ADMINISTRATION	992	0	0
MISCELLANEOUS	992	-	-
CAPITAL CONTROL	446,297	332,500	590,500
ENGINEERING SERVICES	14,119	-	-
SIDEWALK CONSTRUCTION	1,182	-	50,000
STORM SEWER CONSTRUCTION	124,242	-	-
STORMSEWER IMPROVEMENTS	3,359	-	-
TREE PLANTING	39,607	-	-
BANK STABILIZATION	18,834	-	-
HOUSEHOLD HAZARDOUS WASTE	6,037	-	-
WEST NILE	1,650	-	-
DIVERSION ST/TRAIL PARKING	66,717	-	-
RUNYON ENTRANCE SIGN	-	3,000	-
WEBSITE RECONSTRUCTION	8,640	-	-
MAIN STREET BRIDGE PARKING LOT	9,353	-	-
UPDATING OF COUNCIL CHAMBERS	3,751	-	5,000
EMERGENCY GENERATOR - CITY HALL	9,021	90,000	203,000
HISTORICAL PROJECT	11,963	50,000	50,000
ROOF REPLACEMENT- FIRE HALL	40,000	-	-
FIRE DEPT BUILDING IMPROVEMENT STUDY	1,563	-	-
DEVELOPMENT OF GIS SYSTEM	2,109	5,000	5,000
BIKE RACKS- PARK	-	3,000	-
SIGN -CITY CONTRIB DDA PROGRAM	-	17,500	78,000
BACKSTOPS - HALBACK & JC FIELDS	2,339	-	-
911 SYSTEM SOFTWARE & HARDWARE	85,997	-	-
761 LUDLOW CONSTRUCTION	(11,506)	-	-
MUNICODE ZONING ORDINANCE	1,800	-	-
MASTER PLAN UPDATE	-	25,000	-
BSA BUILDING AND RECORDS SOFTWARE	-	9,000	-
IMPROVE DPW OPERATION OPTIMIZATION	-	10,000	-
FIRE DEPARTMENT BUILDING IMPROVEMENT	-	10,000	-
REPAIR PARKING AREA	-	10,000	-
PATHWAY REHAB LIONS PAV AND COM HOUSE	-	9,000	-
ELIZABETH STREET PARK IMPROVEMENTS	-	5,000	10,000
HOWLETT IMPROVEMENTS	-	10,000	10,000
UPDATE OF PARK MASTER PLAN	-	10,000	-
SIDEWALK RECONSTRUCTION	-	50,000	-
FIRE DEPARTMENT SOLAR PANELS	-	16,000	-
SOUTH STREET DEVELOPMENT PLAN	-	-	20,000
CEMETERY VETERAN'S SECTION IMPROVEMENTS	-	-	5,000
COLUMBARIUM	-	-	50,000
REPLACEMENT OF PUBLIC CHAIRS IN COUNCIL ROOM	-	-	4,500
CUSTOMER SERVICE AREA	-	-	22,000
PAINT EXTERIOR	-	-	20,000
PAINT INTERIOR	-	-	10,000
REPLACE FIRE SIREN	-	-	18,000
SCOTT STREET PARK IMPROVEMENTS	-	-	10,000
REPLACE AND REHAB KIWANIS SHELTER	-	-	10,000
RECORDS MANAGEMENT	-	-	10,000
CABLE TV PROGRAMMING	5,520	-	-

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT -			
REVENUE	\$224,108	\$759,512	\$1,191,054
SEWER CONNECTION FEES	15,000	5,000	5,000
WATER CONNECTION FEES	9,000	3,000	3,000
INTEREST ON INVESTMENTS	-	160,000	75,000
INTEREST ON INV -CHASE SAVINGS	117	-	-
INTEREST ON CERTIFICATE OF DEP	26,282	-	-
INTEREST INCOME - SECURITIES	172,819	-	-
INTEREST ON INVESTMENTS -CHASE	119	-	-
INTEREST INCOME - HUNTINGTON	772	-	-
TRANSFER FROM WATER & SEWER	-	-	-
APPROPRIATED FUND BALANCE	-	591,512	1,108,054

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT - EXPENDITURES	\$1,796,116	\$759,511	\$1,191,054
ADMINISTRATION	1,192	0	0
CONTRACTUAL SERVICES	-	-	-
MISCELLANEOUS	1,192	-	-
CAPITAL CONTROL	1,794,923	759,511	1,191,054
ENGINEERING SERVICES	-	-	-
ENGINEERING SERVICES - WATER SYSTEM	-	47,813	144,750
ENGINEERING SERVICES - SEWER SYSTEM	-	18,491	-
WATER PLANT COSTS	-	25,000	375,000
NEW METERS	7,406	-	-
WATER MAIN PROJECTS	754,207	-	501,500
NEW EQUIPMENT - WATER SYSTEM	8	-	-
SITE IMPROVEMENT WATER SYSTEM	-	-	-
WATER MAIN REPAIR	-	20,000	20,000
WATER TOWER PROJECTS	-	475,000	-
SANITARY SEWER PROJECTS	1,032,962	61,200	-
NEW EQUIPMENT - SEWER SYSTEM	339	-	-
SEWER MAIN REPAIR	-	40,000	40,000
TRANS TO DEBT RETIRE. 74 MVHF	-	72,007	109,804

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
<u>FUND: 404 FIRE EQUIPMENT REVOLVING - REVENUE</u>	<u>\$111,975</u>	<u>\$78,000</u>	<u>\$400,000</u>
INTEREST ON INVESTMENTS - BK1 SVGS	17	3,000	3,000
INTEREST ON CERTIFICATE OF DEP	2,065	-	-
INTEREST ON INVESTMENTS - COM	-	-	-
INTEREST ON INVESTMENTS - BANK 1	-	-	-
INTEREST ON INVESTMENTS - BANK 1	-	-	-
SALE OF FIXED ASSETS	9,893	-	50,000
TRANSFER FROM GENERAL FUND	100,000	75,000	150,000
APPROPRIATED FUND BALANCE	-	-	197,000
<u>FUND: 404 FIRE EQUIPMENT REVOLVING- EXPENDITURES</u>	<u>\$202,421</u>	<u>\$0</u>	<u>\$400,000</u>
FIRE EQUIPMENT	202,421	-	400,000

ENTERPRISE FUNDS

- **AUTOMOBILE PARKING FUND**
- **WATER & SEWER FUND**

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APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 516 AUTO PARKING - REVENUE	\$149,587	\$171,680	\$153,852
PARKING METERS	51,155	50,000	50,000
PARKING FINES	7,432	17,550	17,550
INVESTMENTS	-	650	100
LIEU OF METERS - DDA	34,000	12,000	12,000
DPW SERVICES	-	46,000	45,000
LIEU OF PARKING	360	-	-
MISCELLANEOUS	140	100	100
TRANSFER FROM GEN FUND	56,500	45,380	29,102
FUND: 516 AUTO PARKING - EXPENDITURES	\$182,968	\$171,680	\$153,852
AUTO PARKING OPERATIONS	182,968	171,680	153,852
SUPERVISOR SALARIES	398	-	11,600
EMPLOYEE WAGES	4,854	12,532	5,527
OVERTIME WAGES	8,749	1,051	245
AUTO PARKING MAINTENANCE WAGES	(60)	-	-
LONGEVITY	828	-	140
FICA	1,068	1,116	1,497
HOSPITALIZATION	3,961	3,292	781
HOSPITALIZATION - RETIREE	1,396	1,354	1,554
EMPLOYEE LIFE INSURANCE	106	-	113
RETIREMENT CONTRIBUTION	1,165	667	637
DEFINED CONTRIBUTION	-	-	1,090
DENTAL/OPTICAL	301	-	356
WORKER'S COMP. INSURANCE	582	790	1,051
SEVERANCE/SICK PAY	209	200	259
PRINTING & OFFICE SUPPLIES	485	-	-
MAINTENANCE MATERIALS	5,766	5,000	5,000
ADMINISTRATIVE CROSS CHARGE	119,640	105,901	86,482
AUDITING	1,000	-	309
CONTRACTUAL SERVICES	-	510	-
COMPUTER RENTAL	2,780	2,863	385
EQUIPMENT RENTAL	24,485	30,600	31,518
GENERAL INSURANCE	932	954	459
PARKING LOT-LIGHTING	4,323	4,350	4,350
MAINTENANCE & REPAIRS - EQUIP	-	500	500

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 592 WATER AND SEWER RECEIVING - REVENUE	\$5,225,967	\$3,737,384	\$3,875,836
WATER SALES	658,655	531,100	678,946
DETROIT WATER SALES	958,609	1,168,900	1,176,109
SEWAGE DISPOSAL	1,750,166	1,999,334	1,885,983
WATER TAPS	1,954	450	450
WATER TAP INSP.	728	1,200	1,200
SEWER TAP INSP.	849	1,500	1,500
SALES OF METERS	1,270	400	400
PENALTY INCOME	30,441	28,500	28,500
INVESTMENTS	-	5,000	5,000
INTEREST ON INV - CHASE SAVINGS	87	-	-
INTEREST INCOME - SECURITIES	1,386	-	-
INTEREST ON INVESTMENTS - CHASE INV	14	-	-
SALE OF CAPITAL ASSETS	10	-	-
MISCELLANEOUS INCOME	34,628	1,000	1,000
TRANSFER-CAPITAL PROJECTS	1,787,169	-	-
APPROPRIATED FUND BALANCE	-	-	96,748

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 592 WATER AND SEWER RECEIVING - EXPENDITURES	\$3,682,867	\$3,737,382	\$3,875,836
WATER DISTRIBUTION	767,439	574,198	454,617
SUPERVISOR SALARIES	15,283	-	-
EMPLOYEE WAGES	129,046	111,656	21,008
PART TIME WAGES	480	-	-
OVERTIME WAGES	25,903	20,792	22,563
WATER SUPT. WAGES	(532)	-	-
WATER DIST. OPERATOR WAGES	(385)	-	-
LONGEVITY	4,470	2,800	511
FICA	14,280	10,275	1,970
HOSPITALIZATION	48,303	32,245	3,724
HOSPITALIZATION - RETIREE	18,667	11,141	1,937
EMPLOYEE LIFE INSURANCE	1,292	373	169
RETIREMENT CONTRIBUTION	14,207	12,384	2,419
DENTAL/OPTICAL	3,666	1,400	609
WORKER'S COMP. INSURANCE	3,555	4,851	1,146
UNEMPLOYMENT COMP. INSURANCE	20	65	53
SEVERANCE/SICK PAY	2,800	1,646	323
UNIFORM ALLOWANCE	960	960	-
CHEMICALS	-	3,000	5,000
METER REPAIR - PARTS	8,379	-	-
MAINTENANCE MATERIALS	22,607	19,000	23,000
ENGINEERING SERVICES	8,519	15,000	15,000
CONTRACTUAL SERVICES	61,977	60,000	60,000
TELEPHONE	6,453	4,000	24,119
ALARM SYSTEM	9,890	7,000	7,000
LIGHT & POWER	74,045	71,500	71,500
MAINTENANCE & REPAIRS - PLANT	30,291	22,000	22,000
MAINTENANCE & REPAIRS - SYSTEM	-	71,000	78,000
RENTAL OF D.P.W. BUILDING	12,000	12,360	12,000
EQUIPMENT RENTAL-PLANT	87,288	77,250	79,568
MISCELLANEOUS	686	500	1,000
DEPRECIATION	163,288	-	-
NEW EQUIPMENT	-	1,000	-
WATER PLANT EXPENSE	0	0	180,219
SUPERVISOR SALARIES	-	-	8,480
EMPLOYEE WAGES	-	-	96,144
LONGEVITY	-	-	4,095
FICA	-	-	10,112
HOSPITAL	-	-	30,470
HOSPITAL RETIREE	-	-	9,785
EMPLOYEE LIFE INSURANCE	-	-	691
RETIREMENT CONTRIBUTION	-	-	11,267
DENTAL/OPTICAL	-	-	2,508
WORKER'S COMP. INSURANCE	-	-	4,813
UNEMPLOYMENT COMP. INSURANCE	-	-	224
SICK PAY	-	-	1,631

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
SEWER DISTRIBUTION	1,683,210	1,970,415	1,927,767
SUPERVISOR SALARIES	7,229	-	13,600
EMPLOYEE WAGES	16,016	63,808	49,418
PART TIME WAGES	216	-	4,000
OVERTIME WAGES	5,477	11,651	12,274
SEWER SYSTEM MAINT. DPW WAGES	(31)	-	-
LONGEVITY	745	-	1,435
FICA	1,648	5,350	6,136
HOSPITALIZATION	8,051	15,869	9,164
HOSPITALIZATION - RETIREE	2,155	5,555	5,801
EMPLOYEE LIFE INSURANCE	215	-	447
RETIREMENT CONTRIBUTION	2,368	5,687	5,716
DEFINED CONTRIBUTION	-	-	1,291
DENTAL/OPTICAL	611	-	1,619
WORKER'S COMP. INSURANCE	430	3,094	3,885
UNEMPLOYMENT COMP. INSURANCE	-	-	170
SEVERANCE/SICK PAY	323	821	967
OPERATING SUPPLIES	14,064	10,000	10,000
ENGINEERING SERVICES	506	1,000	1,000
CONTRACTUAL SERVICES	2,178	20,000	160,000
SANITARY DISPOSAL-OAKLAND	1,368,096	1,715,000	1,485,280
CONTRACT SVCS - ROOT CONTROL	8,610	20,000	-
TELEPHONE	5,293	4,000	2,995
ALARM SYSTEM	2,903	-	-
LIGHT & POWER	11,295	-	-
HEAT-BUILDING	3,192	-	-
PULTE PUMPING STATION	10,368	10,000	-
MAINTENANCE & REPAIRS - EQUIP	5,731	-	-
MAINTENANCE & REPAIRS - PLANT	-	-	27,000
MAINTENANCE & REPAIRS - SYSTEM	1,162	31,000	41,000
RENTAL OF D.P.W. BUILDING	6,157	6,180	6,000
EQUIPMENT RENTAL-SYSTEM	30,046	41,200	42,436
MISCELLANEOUS	1,294	200	100
DEPRECIATION	166,862	-	-
INT OAK-MACOMB INTERCEPTOR	-	-	36,033

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
ADMINISTRATION	1,232,217	1,192,769	252,393
PRINTING & OFFICE SUPPLIES	4,610	5,500	5,500
ADMINISTRATIVE CROSS CHARGE	289,680	208,835	204,324
LEGAL SERVICES	-	1,000	1,000
AUDITING	16,000	16,000	8,676
CONTRACTUAL SERVICES	-	2,244	1,000
PURCHASE WATER SHELBY	866,532	907,625	-
TELEPHONE	4,608	3,000	336
COMPUTER RENTAL	20,000	20,600	11,479
EQUIPMENT RENTAL	2,400	-	-
GENERAL INSURANCE	15,028	16,615	9,377
RENTAL OF MUNICIPAL BUILDING	5,000	5,150	5,000
DUES & SUBSCRIPTIONS	240	500	500
TRAVEL & TRAINING	115	500	-
MISCELLANEOUS	1,998	200	200
INSURANCE LOSSES & DED.	6,006	4,000	4,000
NEW EQUIPMENT-COMPUTER	-	1,000	1,000
WATER PURCHASE	0	0	1,060,840
PURCHASE WATER SHELBY	-	-	1,060,840

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INTERNAL SERVICE

FUND

- **REVOLVING EQUIPMENT**

REVOLVING EQUIPMENT FUND

The Revolving Equipment Fund accounts for the purchase and maintenance of the City’s fleet and major equipment. Its revenue comes from rental charges for equipment to the various departments of the City. Each department contributes a “rental fee” based on its use of equipment. The rental fee is based on the depreciation cost of the equipment. The purpose of the Revolving Equipment Fund is to assign cost to the proper department for the use of equipment. Funds deposited into the Revolving Equipment Fund can only be used for the purchase of new or replacement equipment. All replacement equipment will be purchased with funds set aside by the City departments during the useful life of the equipment being replaced.

Equipment	Year of Equipment Being Replaced	Useful Life (Years)	Budget
Plotter for Maps/GIS	new	5	4,000
2500 Chevrolet 4x4 Pick Up	2001	5-8	35,000
Peterbilt 5CY Dump Truck	2004	8-10	170,000
Eager Beaver Tilt Bed Trailer	1991	15	16,000
Eager Beaver 1.5 Ton Roller	1991	15	28,000
Caterpillar 928 Front End Loader	2003	10-12	160,000
Bobcat 743 Skid Steer	1999	10-12	35,000
Utility Box for 2500 Chevrolet 4x4 Pick Up	new	5-8	12,000
Motorcycle Patrol Vehicle	new	4-6	16,000
Investigator Car 58	2004	4-6	21,000
Patrol Car 61	2008	4-6	23,700
In Car Police Video System	2008	8-10	70,000



APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 661 REVOLVING EQUIPMENT - REVENUE	\$1,012,440	\$1,021,637	\$1,253,885
INVESTMENTS	-	20,000	7,500
INTEREST ON INV - CHASE SAVINGS	59	-	-
INTEREST OF CERTIFICATE OF DEP	12,763	-	-
INTEREST INCOME - SECURITIES	11,437	-	-
WATER & SEWER RENT	18,000	18,540	18,000
TELEPHONE	-	-	5,419
GEN. SERVICE COMPUTER	33,000	33,990	16,100
MAJOR & TRKLNE COMPUTER	2,400	2,472	1,233
LOCAL STREETS COMPUTER	2,400	2,472	2,763
CEMETERY COMPUTER	-	-	309
POLICE COMPUTER	-	-	6,572
FIRE DEPARTMENT COMPUTER	-	-	2,182
DPW COMPUTER	-	-	1,719
AUTO PARKING COMPUTER	2,780	2,863	385
WATER & SEWER COMPUTER	20,000	20,600	11,479
ADMINISTRATION	2,600	-	-
MAJOR & TRUNKLINE	73,227	87,550	90,177
LOCAL STREETS	164,865	119,274	122,852
CEMETERY	15,983	21,630	22,279
CIVIC CENTER	2,210	-	-
POOL CAR	3,900	-	-
PUBLIC SAFETY	73,450	64,268	66,196
FIRE DEPARTMENT	6,500	-	6,000
PROTECTIVE INSPECTION	5,200	-	-
PUBLIC WORKS	161,704	215,100	221,553
AUTO PARKING	24,776	30,600	31,518
WATER & SEWER	125,288	118,450	122,004
PARKS & RECREATION	93,876	64,890	66,837
SALE - ASSETS	15,589	15,000	69,000
GAS REIMBURSEMENTS	140,433	119,653	125,362
APPROPRIATED FUND BALANCE	-	64,285	236,447

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 661 REVOLVING EQUIPMENT - EXPENDITURES	\$1,454,179	\$1,021,637	\$1,253,885
GARAGE	69,591	36,063	144,740
SUPERVISOR SALARIES	59	-	10,400
EMPLOYEE WAGES	17,325	-	50,443
PART TIME WAGES	480	-	-
OVERTIME WAGES	107	63	3,302
REVOLVING BLDG. MAINT WAGES	96	-	-
LONGEVITY	-	-	2,583
FICA	-	-	5,554
HOSPITAL	-	-	18,139
HOSPITAL RETIREE	-	-	5,708
EMPLOYEE LIFE INSURANCE	-	-	402
RETIREMENT CONTRIBUTION	-	-	5,960
DENTAL/OPTICAL	-	-	1,542
WORKER'S COMP INSURANCE	-	-	3,616
UNEMPLOYMENT COMP.INSURANCE	-	-	139
SICK PAY	-	-	951
BUILDING MAINTENANCE-MATERIAL	6,433	4,000	4,000
LIGHT & POWER	7,594	6,600	6,600
HEAT-BUILDING	10,623	13,000	13,000
WATER & SEWER CHARGES	655	900	900
MAINTENANCE & REPAIR BUILDING	5,298	10,000	10,000
DEPRECIATION	20,921	-	-
NEW EQUIPMENT	-	1,500	1,500
RENTAL EQUIPMENT	595,083	404,228	360,134
SUPERVISOR SALARIES	2,544	-	6,640
EMPLOYEE WAGES	54,192	56,473	1,930
OVERTIME WAGES	914	4,855	126
REVOLVING EQUIP. GARAGE WAGES	(255)	-	-
LONGEVITY	2,800	2,800	-
FICA	-	-	435
HOSPITAL	-	-	976
HOSPITAL RETIREE	-	-	483
EMPLOYEE LIFE INSURANCE	-	-	66
RETIREMENT CONTRIBUTION	-	-	217
DENTAL/OPTICAL	-	-	135
WORKER'S COMP INSURANCE	-	-	218
UNEMPLOYMENT COMP.INSURANCE	-	-	12
SICK PAY	-	-	81
TOOLS & EQUIPMENT	2,607	3,000	3,000
GAS, OIL AND LUBRICANTS	177,938	225,000	225,000
OPERATING SUPPLIES	3,686	7,000	7,000
MAINTENANCE MATERIAL VEHICLES	110,838	50,000	50,000
MISCELLANEOUS SUPPLIES & EXP	40	100	100
INSURANCE - FLEET	22,270	25,000	33,715
MAINT. & REPAIR - CONTRACTED	38,316	30,000	30,000
DEPRECIATION	179,194	-	-

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
ADMINISTRATION	198,645	163,646	137,736
LONGEVITY	(831)	-	-
FICA	6,113	4,622	-
HOSPITALIZATION	21,275	15,561	-
HOSPITALIZATION - RETIREE	7,991	4,968	-
EMPLOYEE LIFE INSURANCE	569	340	-
RETIREMENT CONTRIBUTION	6,258	5,922	-
DENTAL/OPTICAL	1,615	1,400	-
WORKER'S COMP. INSURANCE	1,517	2,767	-
UNEMPLOYMENT COMP. INSURANCE	20	65	-
SEVERANCE/SICK PAY	1,199	734	-
UNIFORM ALLOWANCE	-	960	-
ADMINISTRATIVE CROSS CHARGE	78,840	41,987	66,465
AUDITING	6,600	6,600	1,975
CONTRACTUAL SERVICES	230	3,060	239
CONTRACT - COMP MTC	-	1,530	-
CONTRACT - COMP SOFT	53,089	53,830	50,165
TELEPHONE	2,371	2,500	1,024
ALARM SYSTEM	2,043	1,700	1,700
COMPUTER RENTAL	-	-	3,058
EQUIPMENT RENTAL-EXTERNAL	-	5,000	5,000
GENERAL INSURANCE	4,899	4,600	2,610
MISCELLANEOUS	946	1,500	1,500
INSURANCE LOSSES & DED.	1,000	1,000	1,000
COMPUTER SOFTWARE-PURCHASES	2,902	3,000	3,000
NON-OPERATING EXPENSES	590,860	417,700	611,275
NEW EQUIPMENT	238,703	402,700	590,700
NEW EQUIP-EMERGENCY REPLACEMENT	341,417	-	-
NEW EQUIPMENT-COMPUTER	10,741	15,000	20,575

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DOWNTOWN
DEVELOPMENT
AUTHORITY FUND

PRINCIPAL SHOPPING
DISTRICT FUND

ROCHESTER DOWNTOWN DEVELOPMENT AUTHORITY

The Rochester Downtown Development Authority was established in 1982. Their mission is to maximize the economic development potential of Downtown Rochester for the benefit of the community by maintaining an ongoing, comprehensive downtown management program with broad-based community involvement, seeking reuse of historic and architecturally significant buildings whenever possible, respecting the natural environment, and by preserving downtown's overall unique historical character.

The Rochester DDA is a member of Main Street Oakland County, a coordinating program for the National Trust Main Street Center in Washington, DC. Rochester is a nationally certified Main Street Community.

The DDA has five primary committees - Business Development, Organization, Promotions, Site Development and the Green City Committee of Rochester. The DDA Staff consists of the Executive Director, Marketing Coordinator and Events Coordinator.



APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- REVENUE	\$2,221,920	\$2,673,636	\$1,676,056
DDA REVENUES	2,209,901	2,623,636	1,576,056
TAX LEVY	1,570,765	1,403,063	1,231,846
SCHOOL TAXES/ESCROW	506,600	462,988	-
MEMBERSHIP PROGRAM	8,475	-	-
DDA FARMER'S MARKET	20,047	10,000	16,000
KRIS KRINGLE MARKET	793	5,000	-
INTEREST INCOME	-	20,000	20,000
INTEREST IN INV - CHASE SAVINGS	141	-	-
INTEREST ON CERTIFICATE OF DEP	11,644	-	-
INTEREST INCOME- SECURITIES	12,340	-	-
INTEREST INCOME - CHARTER ONE	1,573	-	-
PSD INTEREST & PENALTIES	463	-	-
MISCELLANEOUS	47,113	500	500
D.D.A. SNOW REMOVAL	2,953	3,000	-
TRANSFER FROM PSD FUND	26,994	-	-
APPROPRIATED FUND BALANCE	-	719,085	307,710
BIG BRIGHT LIGHT SHOW	5,000	50,000	100,000
BIG BRIGHT LIGHT SHOW	5,000	50,000	100,000
PROMOTIONS CMTE REVENUE	7,019	0	0
PRINCIPAL SHOPPING DISTRICT	7,019	-	-

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- EXPENDITURES	\$2,273,595	\$2,673,637	\$1,676,056
BIG BRIGHT LIGHT SHOW	0	0	260,000
BIG BRIGHT LIGHT FUND RAISING	-	-	10,000
BIG BRIGHT LIGHT SHOW	-	-	250,000
OPERATIONS	1,050,899	1,081,129	601,786
SUPERVISOR SALARIES	60,503	60,008	60,008
EMPLOYEE WAGES	76,370	75,694	37,997
PART TIME WAGES	19,252	17,801	-
OVERTIME WAGES	5,846	7,642	3,836
DDA DIRECTOR - STAFF SALARIES	(786)	-	-
DDA WAGES PART-TIME	711	-	-
OVERTIME	422	-	-
LONGEVITY	-	2,100	1,960
FICA	8,798	12,435	7,887
HOSPITALIZATION	24,879	17,184	20,954
HOSPITALIZATION-LIEU/ COVERAGE	4,500	2,400	4,800
EMPLOYEE LIFE INSURANCE	1,106	896	647
RETIREMENT CONTRIBUTION	8,682	13,546	11,166
DENTAL/OPTICAL	3,182	4,200	2,800
WORKER'S COMP. INSURANCE	457	648	430
UNEMPLOYMENT COMP. INSURANCE	83	259	247
POSTAGE	11,082	10,000	5,800
PRINTING & OFFICE SUPPLIES	10,955	19,500	16,000
OPERATING SUPPLIES	3,362	3,500	1,500
FARMERS MARKET - OP SUPPLIES	13,710	15,000	16,000
BIG BRIGHT FUNDRAISING	200	10,000	-
ADMINISTRATIVE CROSS CHARGE	102,600	89,181	97,275
LEGAL SERVICES	46,955	10,000	10,000
AUDITING	12,128	5,000	2,544
CONTRACTUAL SERVICES - BIG BRIGHT	291,238	250,000	-
CONTRACT SVCS - ORG. COMMITTEE	12,489	15,000	3,000
CONTRACT SVCS - BUS. DEV. COMMITTEE	24,447	23,000	13,000
CONTRACT SVCS - D.P.W.	42,285	25,000	25,000
CONTRACT SVCS - MAINTENANCE	72,264	70,650	36,000
CONTRACT SVCS - DOWNTOWN POLICE	16,683	20,000	17,000
CONTRACT SVCS - CABLE CASTING	3,692	3,625	3,625
CONTRACT SVCS - GREEN CITY	-	10,000	2,500
CONTRACT SVCS - DUMPSTERS	-	46,110	46,110
CONTRACT SVCS - PARKING LOT SNOW	-	46,000	45,000
CONTRACT SVCS - EMPLOYMENT	1,811	2,000	750
CONTRACT SVCS - COMP MTC	2,083	1,500	1,000
TELEPHONE	2,824	4,000	3,000
TELEPHONE LEASE	467	500	500
EQUIPMENT LEASE - COPY MACHINE	15,307	18,000	16,000
TRAVEL, MEETINGS & CONFERENCES	260	-	-
PROFESSIONAL DEVELOPMENT	300	1,500	750
TRAVEL	2,921	3,000	1,500
MAIN STREET MANAGER CERTIFICATION	-	1,500	-
LOCAL MILEAGE ALLOWANCE	349	1,000	700
REFUND - TAX ALLOCATION	-	5,000	2,500
COMMUNITY AFFAIRS	3,805	4,000	2,000
GENERAL INSURANCE	14,188	16,000	14,000
LIGHT & POWER	49,931	50,000	35,000

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
HEAT-BUILDING	302	400	400
MAINTENANCE & REPAIRS - EQUIP	99	1,000	500
MAINTENANCE - PROPERTY	32,839	37,400	-
RENTAL OF LAND	28,980	28,950	24,000
MERCHANT SERVICE FEES	-	-	100
RENTAL OF LAND - MASONIC LOT	3,000	3,000	3,000
DUES & SUBSCRIPTIONS	2,599	3,000	1,500
CASH-SHORT OR OVER	50	-	-
MISCELLANEOUS	1,780	500	-
INSURANCE LOSSES & DED.	-	500	500
NEW EQUIPMENT-COMPUTER	3,196	2,000	1,000
UNALLOCATED	5,714	10,000	-
CAPITAL CONTROL	702,291	1,116,758	774,770
CONTRACTUAL SERVICES	2,025	-	-
FAÇADE/SIGN GRANT PROGRAM	7,865	30,000	30,000
ALLEY AESTHETICS	-	30,000	-
OLD TOWNE MILL/RECAP 2010	3,675	-	-
SIDEWALK REPLACEMENTS 2010	-	10,000	-
DEPOT PLAZA REHAB	896	-	-
WATER STREET PAVING	152,581	-	-
PAINT CREEK BRIDGE IMPROVEMENTS	-	816,000	-
RIVERWALK - IMPROVEMENTS	-	110,000	-
MICRO-LOAN OU ADMIN	-	40,000	-
CAPITAL ASSETS - MAINT & MINOR	-	-	47,000
MAIN ST RECON- 2006	111,038	-	-
RIVER WALK BRIDGE 2006	3,777	-	-
MAIN ST ENHANCEMENT-2008	129,801	-	-
ALLEYWAY IMPROVEMENT STUDY2009	62,696	-	-
ROAD RESURFACE- 2009	103,254	-	-
WAYFINDING SIGNAGE PHASE1-09	23,104	-	-
WAYFINDING SIGNAGE	-	-	105,500
MAIN STREET ENHANCEMENTS (PART OF 2012) MDOT	-	-	262,250
MAIN STREET ENHANCEMENTS (PART OF 2012) NON MDOT	-	-	76,000
MAIN STREET MANAGEMENT	-	-	35,000
MICRO-LOAN OU ADMIN	-	-	40,000
MICRO-LOAN DDA INVESTMENT	-	-	100,000
PURCH, BLDGS, ADDITIONS, LAND	1,710	-	-
NEW EQUIPMENT	5,000	5,000	5,000
LAND CONTRACT -E. 2nd ST LOT	20,849	1,738	-
LAND CONTRACT - 312 MAIN ST	74,020	74,020	74,020
APPROPRIATIONS TO OTHER FUNDS	520,405	475,750	39,500
REFUND-TAX ALLOCATION	155	-	25,000
TRANS TO MVH MAJOR STREET FUND	2,500	2,500	2,500
TRANS TO DDA 1990 BOND DEBT	215,000	205,000	-
TRANS TO DDA 1991 BOND DEBT	268,750	256,250	-
TRANS TO AUTO PARKING FUND	34,000	12,000	12,000

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 493 PRINCIPAL SHOPPING DISTRICT- REVENUE	\$340,502	\$310,400	\$380,300
PRINCIPAL SHOPPING DISTRICT	248,682	205,000	205,000
SIDEWALK SALES	1,355	1,200	800
MUSIC FESTIVAL/DANCIN	2,720	3,000	-
LAGNIAPPE	850	1,200	1,000
KRIS KRINGLE MARKET	-	10,000	-
WINTER MAGAZINE	22,600	23,000	24,000
SPRING MAGAZINE	24,090	23,000	24,000
SUMMER GENERAL AWARENESS PROG.	9,885	18,000	7,000
MID WINTER EVENT	11,860	9,000	10,000
GENERAL HOLIDAY	8,090	6,000	10,000
EWE REVUE - SPONSORSHIP	-	-	65,000
MOVIES IN THE MOONLIGHT	2,270	4,500	4,500
GIRLS NIGHT OUT	7,600	3,000	7,500
WEDDINGS	-	3,000	3,500
HALLOWEEN EVENTS	500	500	500
KRIS KRINGLE MARKET	-	-	10,000
DOWNTOWN COOKBOOK	-	-	7,500

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
FUND: 493 PRINCIPAL SHOPPING DISTRICT- EXPENDITURES	\$340,502	\$293,800	\$380,300
GENERAL	26,994	0	0
TRANSFER TO DDA FUND	26,994	-	-
GENERAL AND ADMINISTRATIVE - GA	0	12,500	55,863
EMPLOYEE WAGES	-	-	37,697
OVERTIME WAGES	-	-	3,806
LONGEVITY	-	-	840
FICA	-	-	3,239
HOSPITALIZATION	-	-	5,756
HOSPITALIZATION-LIEU/ COVERAGE	-	-	1,200
EMPLOYEE LIFE INSURANCE	-	-	249
RETIREMENT CONTRIBUTION	-	-	1,390
DENTAL/OPTICAL	-	-	1,400
WORKER'S COMP. INSURANCE	-	-	163
UNEMPLOYMENT COMP. INSURANCE	-	-	123
BUDGET CONTINGENCIES	-	12,500	-
HERITAGE FESTIVAL - HF	0	500	0
CONTRACTUAL SERVICES	-	500	-
KRIS KRINGLE MARKET	0	0	15,000
MISCELLANEOUS	-	-	15,000
SIDEWALK SALES - SS	7,498	8,000	7,000
AD PR - NEWSPAPER	1,000	650	650
AD PR - PRINTING/GRAPHICS	275	1,050	1,050
AD PR - SIGNAGE	210	100	100
AD PL - NEWSPAPER ADV	2,230	2,600	1,700
AD PL - OUTDOOR PRODUCTIONS	149	300	300
BANNERS	687	500	500
CONTRACTUAL SERVICES	2,948	2,800	2,700
MAIN STREET MAKEOVER	0	0	87,437
MISCELLANEOUS	-	-	87,437
DANCING THE STREETS	22,303	20,000	0
AD PR - PRINTING/GRAPHICS	325	1,500	-
AD PR - SIGNAGE	1,096	1,000	-
AD PL - NEWSPAPER ADV	3,110	3,000	-
EVENING ENTERTAINMENT	4,400	1,300	-
CHILDRES'S ENTERTAINMENT	945	1,000	-
ELECTRICAL	3,506	3,000	-
SECURITY	200	2,500	-
BANNERS	1,039	1,000	-
CONTRACTUAL SERVICES	1,075	500	-
EQUIPMENT RENTAL	6,407	5,000	-
MISCELLANEOUS	200	200	-
ART DOWNTOWN - AD	1,780	1,400	0
AD PR - SIGNAGE	830	-	-
CONTRACTUAL SERVICES	950	1,400	-

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
LAGNIAPPE - LAG	7,615	10,000	9,000
AD PR - PRINTING/GRAPHICS	1,169	2,100	2,100
AD PR - SIGNAGE	90	300	300
AD PL - NEWSPAPER ADV	2,124	2,300	1,300
BANNER INSTALLATION	500	500	500
CONTRACTUAL SERVICES	3,470	4,300	4,300
MISCELLANEOUS	261	500	500
ANNUAL AWARENESS PROGRAM	105,313	92,500	65,500
AD PR - PRINTING/GRAPHICS	23,679	12,000	7,000
AD PL - RADIO ADV	-	-	-
AD PL - NEWSPAPER ADV	15,264	20,000	-
AD PL - TV	40,000	40,000	40,000
AD PL - MAGAZINE ADV	3,925	-	-
BANNERS	6,774	8,000	6,000
GRAPHIC DESIGN	5,585	8,000	6,500
MISCELLANEOUS	10,086	4,500	6,000
MID-WINTER EVENT	18,090	20,000	20,000
LICENSE AND FEES	8,860	10,500	10,500
AD PR - PRINTING/GRAPHICS	675	700	700
AD PR - SIGNAGE	503	700	700
AD PL - NEWSPAPER ADV	1,594	1,000	1,000
BANNERS	500	500	500
CONTRACTED SERVICES	5,504	6,300	6,300
MISCELLANEOUS	454	300	300
DOWNTOWN COOKBOOK	0	0	3,000
MISCELLANEOUS	-	-	3,000
WINTER MAGAZINE	61,282	53,000	48,000
POSTAGE	10,624	11,300	9,300
OPERATING SUPPLIES	61	-	-
AD PR - PRINTING/GRAPHICS	39,197	29,500	26,500
GRAPHIC DESIGN	7,200	7,200	7,200
CONTRACTUAL SERVICES	4,200	5,000	5,000
SPRING MAGAZINE	60,164	53,000	48,000
POSTAGE	12,663	11,300	9,300
AD PR - PRINTING/GRAPHICS	40,181	-	-
AD PL - RADIO ADV	-	29,500	26,500
GRAPHIC DESIGN	3,600	7,200	7,200
CONTRACTUAL SERVICES	3,721	5,000	5,000
HOLIDAY OPEN HOUSE	2,346	2,400	0
AD PR - PRINTING/GRAPHICS	845	900	-
AD PL - NEWSPAPER ADV	1,461	1,500	-
MISCELLANEOUS	40	-	-
HOLIDAY PROGRAM	2,108	2,100	0
AD PR - PRINTING/GRAPHICS	2,068	2,100	-
MISCELLANEOUS	40	-	-

APPROVED FYE 2012 BUDGET

	FYE 2010 Actual	FYE 2011 Budget	FYE 2012 Budget
MOVIES IN THE MOONLIGHT	10,336	8,500	10,000
AD PR - PRINTING/GRAPHICS	400	450	450
AD PR - SIGNAGE	252	200	200
AD PL - NEWSPAPER ADV	1,510	1,700	1,700
BANNERS	687	500	500
GRAPHIC DESIGN	235	250	250
CONTRACTUAL SERVICES	1,152	1,200	1,200
EQUIPMENT RENTAL	5,800	4,200	4,200
MISCELLANEOUS	300	-	1,500
GIRLS NIGHT OUT	7,370	4,000	7,000
AD PR - PRINTING/GRAPHICS	5,771	3,000	5,000
AD PL - NEWSPAPER ADV	200	-	-
CONTRACTUAL SERVICES	456	500	1,000
MISCELLANEOUS	943	500	1,000
HOLIDAY WINDOWS	0	400	0
MISCELLANEOUS	-	400	-
WEDDINGS	0	4,000	4,000
CONTRACTUAL SERVICES	-	4,000	4,000
HALLOWEEN EVENTS	1,077	1,500	500
OPERATING SUPPLIES	137	-	-
AD PR - PRINTING/GRAPHICS	50	500	100
AD PL - NEWSPAPER ADV	890	600	-
CONTRACTUAL SERVICES	-	-	-
MISCELLANEOUS	-	400	400
LATE NITE THURSDAYS	2,941	0	0
AD PR - PRINTING/GRAPHICS	200	-	-
AD PL - NEWSPAPER ADV	401	-	-
CONTRACTUAL SERVICES	2,340	-	-
MISCELLANEOUS	-	-	-
WEBSITE	3,284	0	0
CONTRACTUAL SERVICES	3,284	-	-

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SUPPLEMENTAL BUDGET INFORMATION

This section provides additional information regarding transactions which cross budgetary funds, a summary of the City’s two year budget plan, two important financial policies and a draft budget amendment for a potential unbudgeted project.

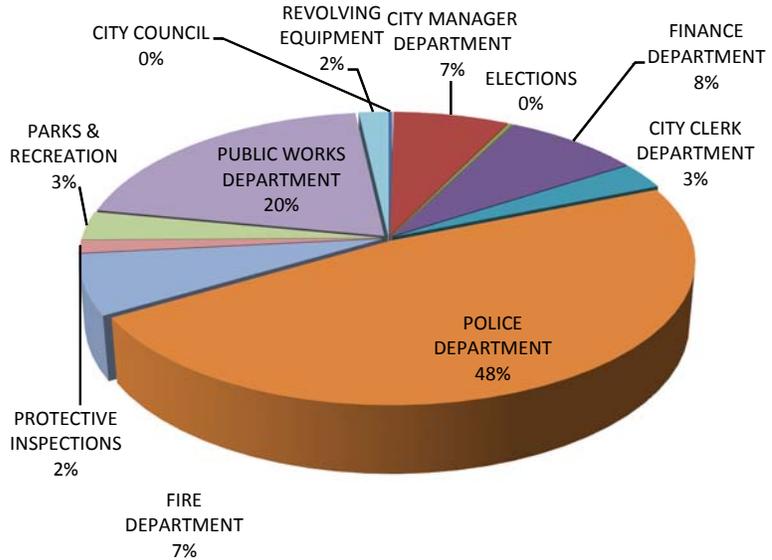


Wages and Benefits Summary – All Employees*

The City of Rochester assigns wages and benefits to various Funds and Departments throughout the budget. The below information and graphs provide a summary of wages and benefits by department and type.

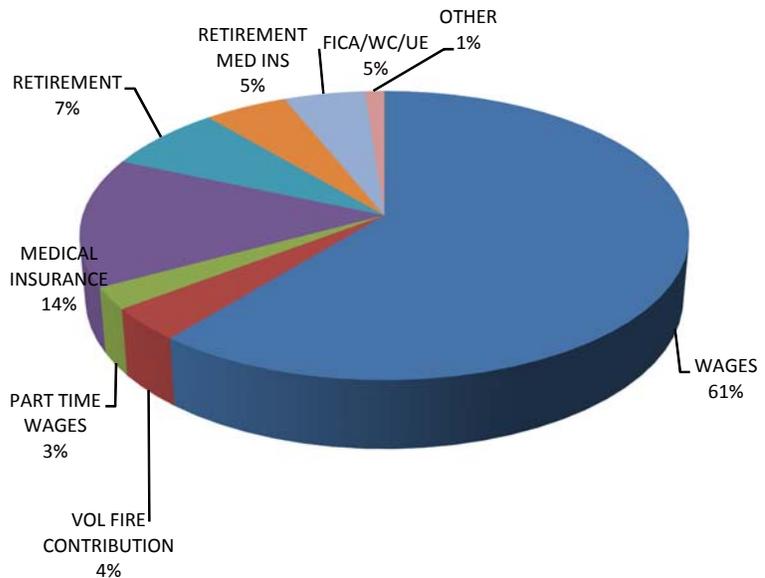
SUMMARY BY DEPARTMENT

<u>TOTAL WAGES AND BENEFITS</u>	<u>5,888,286</u>
CITY COUNCIL	14,057
CITY MANAGER DEPARTMENT	415,932
ELECTIONS	13,177
FINANCE DEPARTMENT	491,683
CITY CLERK DEPARTMENT	175,328
POLICE DEPARTMENT	2,809,364
FIRE DEPARTMENT **	399,405
PROTECTIVE INSPECTIONS	85,523
PARKS & RECREATION	188,834
PUBLIC WORKS DEPARTMENT	1,190,146
REVOLVING EQUIPMENT	104,838



SUMMARY BY TYPE OF WAGE OR BENEFIT

<u>TOTAL WAGES AND BENEFITS</u>	<u>5,888,286</u>
WAGES	3,586,535
VOL FIRE CONTRIBUTION	220,000
PART TIME WAGES	144,855
MEDICAL INSURANCE	850,594
RETIREMENT	428,964
RETIREMENT MED INS	297,861
FICA/WC/UE	290,700
OTHER	68,776



* Does not include employees of the DDA or contracted employees.

** Includes contract fees paid to the Fire Company for Volunteer Firefighters.

Administrative Cross Charges

The City uses Administrative Cross Charges to account for work done by General Fund administrative employees for non-General Funds. A percentage of the employee’s wage is charged to the Fund for the work the employee does for that Fund. Similar to an “overhead” charge in the private sector, the Administrative Cross Charge attempts to assign the true cost of operation to the appropriate Fund. Employees assigned to the departments of Public Works, Parks, Water and Sewer and the Revolving Fund (City Mechanic) are not accounted for through a cross charge; their time is directly assigned to the Fund they perform work for.

<u>City Manager's Department</u>	<u>Finance Department</u>	<u>Other</u>
CITY MANAGER	FINANCE DIRECTOR	CITY CLERK
General Fund 54%	General Fund 59%	General Fund 93%
DDA 5%	DDA 5%	DDA 0%
Major Streets 5%	Major Streets 5%	Major Streets 0%
Local Streets 5%	Local Streets 5%	Local Streets 0%
Water & Sewer 25%	Water & Sewer 15%	Water & Sewer 5%
Revolving Equip 5%	Revolving Equip 10%	Revolving Equip 1%
Auto Parking 1%	Auto Parking 1%	Auto Parking 1%
DIR. OF ECON. DEVELOP.	DEPUTY TREASURER	BUILDING CLERK
General Fund 37%	General Fund 50%	General Fund 86%
DDA 38%	DDA 30%	DDA 0%
Major Streets 5%	Major Streets 0%	Major Streets 1%
Local Streets 5%	Local Streets 0%	Local Streets 1%
Water & Sewer 10%	Water & Sewer 10%	Water & Sewer 10%
Revolving Equip 0%	Revolving Equip 5%	Revolving Equip 0%
Auto Parking 5%	Auto Parking 5%	Auto Parking 2%
ASSIST. TO CITY MGR	ACCOUNTING TECH. - HR	ORDINANCE OFFICER
General Fund 73%	General Fund 61%	General Fund 20%
DDA 0%	DDA 5%	DDA 0%
Major Streets 2%	Major Streets 10%	Major Streets 0%
Local Streets 3%	Local Streets 10%	Local Streets 0%
Water & Sewer 5%	Water & Sewer 10%	Water & Sewer 0%
Revolving Equip 15%	Revolving Equip 2%	Revolving Equip 20%
Auto Parking 2%	Auto Parking 2%	Auto Parking 60%
EXEC ASSISTANT	ACCOUNTING TECH. - AP	POLICE CLERK
General Fund 79%	General Fund 60%	General Fund 85%
DDA 0%	DDA 15%	DDA 0%
Major Streets 5%	Major Streets 5%	Major Streets 0%
Local Streets 5%	Local Streets 5%	Local Streets 0%
Water & Sewer 5%	Water & Sewer 4%	Water & Sewer 0%
Revolving Equip 5%	Revolving Equip 10%	Revolving Equip 0%
Auto Parking 1%	Auto Parking 1%	Auto Parking 15%
	ACCOUNTING TECH. - GL	
	General Fund 48%	
	DDA 5%	
	Major Streets 1%	
	Local Streets 1%	
	Water & Sewer 30%	
	Revolving Equip 5%	
	Auto Parking 10%	
	ACCOUNTING TECH. - W/S	
	General Fund 4%	
	DDA 0%	
	Major Streets 0%	
	Local Streets 0%	
	Water & Sewer 95%	
	Revolving Equip 0%	
	Auto Parking 1%	

Detailed Listing of “Contracted Services” from General Fund Budget

“Contract Services” are listed as an expenditure line item throughout the Budget. Some Contracted Services are specified within the expenditure line item (i.e., Contracted Services – Attorney). Other Contracted Services line items include various budgeted expenditures. Below is a detailed listing of the budgeted general Contracted Services for each of the General Fund Departments.

<u>CITY MANAGER</u>	<u>25,933</u>	<u>PARKS & RECREATION</u>	<u>11,300</u>
Web Site Contract	6,260	Pond Weeds	2,500
Professional Services Contracts	10,500	Pond Fountain	1,300
CoStar Group	7,173	Fire Extinguishers	150
Miscellaneous	2,000	Tree Maintenance	5,000
		Plumbing	1,500
<u>FINANCE</u>	<u>104,453</u>	Electrical	600
Oakland County - Assessor	90,125	P/T Employee Physicals	100
MBIA Investment Advisors	12,500	Medical Testing	150
Oakland County - BSA Software	1,500		
Miscellaneous	200	<u>CIVIC CENTER</u>	<u>24,072</u>
Chase Bank - Safe Deposit Box	128	Elevator	560
		Mats (office mats maintenance)	1,500
<u>ELECTIONS</u>	<u>2,700</u>	Janitorial Services	14,292
County Services	450	Office Carpet Cleaning	3,540
Church Rental	250	Electric/Plumbing	700
Machine Maintenance Contracts	2,000	Windows (cleaning)	500
		Sprinklers (winterization)	300
<u>POLICE DEPARTMENT</u>	<u>48,900</u>	Lawn (fertilization/weeding)	480
911 Software Maint.	7,800	Boiler Contract	1,000
Oakland Co Clemis	24,800	Furnace Maintenance	700
Oakland Co Animal Control	3,900	Unscheduled Contractual Assist.	500
Oakland Co Radio (new system)	4,000		
Informational Services	900	<u>GENERAL SERVICES</u>	<u>37,000</u>
MSP - LEIN	1,100	Time Collection System	2,000
Identity Kit	500	Professional Service Contracts	5,000
Alpha Services	2,400	Main Street Engineering and Services	30,000
Medical Testing	2,500		
Miscellaneous	1,000	<u>PLANNING COMMISSION</u>	<u>21,500</u>
		City Planner - Retainer	9,000
<u>FIRE DEPARTMENT</u>	<u>188,850</u>	City Planner - Developer Project Work	6,000
FRMS - Oakland County	6,850	City Planner - City Project Work	6,500
CONTRACTED MEDICAL LABOR	182,000		
<u>PUBLIC WORKS</u>	<u>17,000</u>		
Stormwater Education	2,000		
Medical Testing	3,000		
Miscellaneous	2,000		
Construction Review and Inspection	10,000		

Projected FYE 2013 General Fund Budget

During FYE 2009 the City developed a five year budget projection tool. This tool has assisted Administration in effectively presenting policy options to City Council for consideration with a look to the future budget impact. Future years budgets numbers are not reviewed in the level of detail as the current budget year, but do provide a directional look at the coming fiscal years. Below is a presentation of the Projected FYE 2013 General Fund budget along side the adopted FYE 2011 and proposed FYE 2012 General Fund budgets.

General Fund FYE 2012 Proposed Budget and FYE 2013 Projected			
	FYE 2011 Budget	FYE 2012 Proposed	FYE 2013 Projected
TOTAL REVENUE	9,546,739	9,409,752	9,424,756
REAL ESTATE TAXES	7,176,913	6,879,916	6,870,910
LICENSES & PERMITS	284,200	311,250	319,200
STATE RETURNS	728,461	835,728	836,428
SALES & SERVICES	492,800	584,100	600,100
FINES & FORFEITS	80,000	80,000	90,000
INTEREST INCOME	160,000	75,000	85,000
MISC. REVENUE	624,365	643,757	623,118
APPROPRIATED FUND BALANCE	-	-	-
TOTAL EXPENDITURES	9,546,739	9,409,752	9,424,756
CITY COUNCIL	77,839	77,749	78,509
CITY MANAGER	443,375	449,965	465,649
FINANCE	580,383	602,645	621,611
CITY CLERK	131,671	134,232	138,633
ELECTIONS	26,379	38,256	30,681
POLICE DEPARTMENT	3,301,590	3,248,683	3,461,489
FIRE DEPARTMENT	722,066	786,547	811,576
PROTECTIVE INSPECTIONS	117,025	122,533	126,723
PUBLIC WORKS	715,312	633,663	659,961
SANITATION	734,434	709,009	709,009
PARKS & RECREATION	564,047	480,094	487,816
CIVIC CENTER	68,197	67,193	69,353
GENERAL SERVICES	359,138	358,261	342,126
BOARD OF REVIEW	2,573	2,573	2,573
ZONING BOARD OF APPEALS	2,153	2,153	2,153
PLANNING COMMISSION	37,784	37,861	38,369
HISTORICAL COMMISSION	10,000	10,000	10,000
LIBRARY	441,379	424,618	419,873
OLDER PERSONS COMMISSION	53,565	51,531	50,955
CONTINGENCY	50,000	50,000	50,000
APPROPRIATIONS TO OTHER FUNDS	1,107,829	1,122,186	847,699



City of Rochester

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Fund Balance Policy

The City of Rochester deems it essential to maintain adequate levels of fund balance to maintain financial stability and to mitigate current or future contingent liabilities or risks. Therefore, the following outlines the City's policy on maintaining what the City deems to be an adequate amount of General Fund unrestricted fund balance to ensure stable tax rates and to serve as a guide in long term financial planning. Also, as bond rating agencies evaluate the City's general fund to determine its creditworthiness and economic condition, it is important to maintain appropriate levels of fund balance to enhance the City's bond rating.

As all funds accounted for in the City's general ledger must be utilized for a specific purpose with the exception of the General Fund, this policy addresses the fund balance of the General Fund. The unrestricted portion of the General Fund's fund balance is intended to serve as a measure of the unrestricted financial resources available to the City.

The Governmental Accounting Standards Board (GASB) has distinguished five separate categories of fund balance based on external and internal restraints on how the funds may be utilized: *nonspendable*, *restricted*, *committed*, *assigned*, and *unassigned*. Nonspendable and restricted fund balances refer to external restrictions, whereas the committed, assigned, and unassigned fund balances refer to amounts without external constraints but may include amounts constrained by the City Council.

Nonspendable fund balance includes amounts that are constrained legally or contractually.

Restricted fund balances refers to amounts restricted in nature including dedicated millages, debt covenants, bond proceeds, or grants received.

Committed fund balance includes amounts that can only be used for specific purposes as defined by formal City Council action. Formal City Council action is defined as approval by motion or resolution at a City Council meeting or by actions set forth by the City Council in the adopted budget. City Council would have the ability to reclassify or remove the limitation for the specific purpose by formal action.

Assigned fund balance refers to amounts intended to be used by the City for a specific purposes but does not have the formal constraints that the committed funds have and can be reassigned or unassigned without formal action of the City Council.

Unassigned fund balance is the residual amount not contained in the other classifications.

The following factors will be considered by the City in establishing its fund balance policy:

- The predictability of its revenues and volatility of its expenditures.
- Exposure to significant one-time outlays (i.e. disasters, cash flow shortfalls, short term capital needs).
- Potential need of General Fund resources from other funds as well as availability of resources in other funds.
- Potential need of General Fund resources from the City's long-term liabilities (i.e. debt obligations, pension unfunded accrued liability, Other Post Employment Benefits (OPEB) unfunded actuarial accrued liability).
- Specific and planned future capital projects, including retaining funds for grant matching opportunities.
- Liquidity and cash flow needs.
- Legal, contractual, or regulatory constraints or obligations.

The City shall utilize GASB categories to designate the fund balances which are rolled together for reporting of fund balance in accordance with GASB 54. The only *unassigned* fund balance of the City shall be that of the General Fund. The Funds directly associated with the General Fund include:

- General Capital Projects Fund: fund balance is *committed* for the acquisition of new or the replacement of capital assets related to the general activities of government (parks, building, etc.).
- Pension Unfunded Liability Funding Fund: fund balance is *committed* or *assigned* to be available to fund the unfunded actuarial accrued liability of the City's defined benefit pension obligations.
- OPEB Unfunded Liability Funding Fund: fund balance is *committed* or *assigned* to be available to fund the unfunded actuarial accrued liability of the City's other post employment benefits OPEB, which include the City's post-retirement employee health care obligations.

General Fund balance may be transferred to other funds of the City. However, once transferred this funding is no longer designated as fund balance of the General Fund, and is considered fund balance of the receiving Fund.

Annually, as part of the budget process, City Council shall designate the desired fund balance for the General Fund (unassigned), General Capital Projects (committed), Pension Unfunded Liability Funding (assigned) and OPEB Unfunded Liability Funding (assigned). In addition, Administration shall review and offer recommendations to City Council regarding changes to the fund balance in each of the designated funds at times when significant changes occur or new actuarial information is available.

**City of Rochester, Michigan
Investment Policy**

POLICY

It is the policy of City of Rochester (“the City”) to invest public funds in a manner that will provide preservation of capital, meet the daily liquidity needs of the City, diversify the City’s investments, conform to all local and state statutes governing the investment of public funds, and generate market rates of return. It is also the policy of the City to invest public funds with banks, investment firms, and other financial institutions that comply with all laws, reporting obligations, disclosures, fair practice standards and other regulatory agencies’ requirements.

This Investment Policy addresses the methods, procedures and practices which must be exercised to ensure effective and judicious fiscal and investment management of the City’s funds. It replaces any previous investment policy or investment procedures of the City.

This Investment Policy was adopted by the City Council on December 20, 2010.

SCOPE

This Investment Policy applies to all financial assets of the City except for its general employee and police department pension funds and for retiree health care which are organized and administered separately under the Michigan Employee Retirement System.

The following City funds are subject to the terms of this Investment Policy:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Trust and Agency Funds
- Debt Service Funds
- Internal Service Funds
- Any new fund created by the City, unless specifically exempted by the City Council.

All cash shall be pooled for investment purposes. The investment income derived from the pooled investment account shall be allocated to the contributing funds based upon the proportion of the respective average daily balances relative to the total pooled balance in the investment portfolio.

INVESTMENT OBJECTIVES

The City’s funds shall be invested in accordance with all applicable City policies, Michigan statutes, and Federal regulations, and in a manner designed to accomplish the following objectives, which are listed in priority order:

1. Preservation of capital and protection of investment principal.
2. Maintenance of sufficient liquidity to meet anticipated cash flows.
3. Diversification to avoid incurring unreasonable market risks.
4. Attainment of a market rate of return.

DELEGATION OF AUTHORITY

In accordance with Section 129.91 of Act 20 of 1943, as amended, the City Council has designated the Finance Director as the City's Investment Officer. As such, the Finance Director is vested with responsibility for managing the City's investment program and for implementing this Investment Policy. The Finance Director may delegate the authority to conduct investment transactions and to manage the operation of the investment portfolio to other specifically authorized staff members. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy.

The Finance Director shall establish written procedures and internal controls for the operation of the City's investment program, designed to prevent loss of public funds due to fraud, error, misrepresentation and imprudent actions.

The City may engage the support services of outside investment advisors in regard to its investment program, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the City's financial resources.

PRUDENCE

The standard of prudence to be used for managing the City's assets is the Michigan Prudent Investor Rule, found in Section 700.1502 of Act 386 of 1998. It states that "A fiduciary shall invest and manage assets held in a fiduciary capacity as a prudent investor would, taking into account the purposes, terms, distribution requirements expressed in the governing instrument, and other circumstances of the fiduciary estate. To satisfy this standard, the fiduciary must exercise reasonable care, skill, and caution."

The City's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The City recognizes that no investment is totally without risk and that the investment activities of the City are a matter of public record. Accordingly, the City recognizes that occasional measured losses may be necessary in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the City.

The Finance Director and other authorized persons acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the City Manager and appropriate action is taken to control adverse developments.

ETHICS AND CONFLICTS OF INTEREST

City employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the City's investment program or that could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees shall disclose to the Finance Director any material financial interest they have in financial institutions that conduct business with the City, and they shall subordinate their personal investment transactions to those of the City.

AUTHORIZED SECURITIES AND TRANSACTIONS

Investments for the City shall be made in accordance with Act 20 of 1943 as amended, MCL 129.91-129.96, Investment of Surplus Funds of Political Subdivisions, and Act 40 of 1932, as amended, MCL 129.12, Depositories for Public Moneys. Any revisions or extensions of these statutes will be assumed to be part of this Investment Policy immediately upon being enacted.

This Investment Policy further restricts the investment of City funds to the following types of securities and transactions:

1. U.S. Treasury Obligations: Treasury bills, Treasury notes, Treasury bonds, and Treasury STRIPS with maturities not exceeding five years from the date of trade settlement.
2. Federal Agency Obligations: Debentures and mortgage – backed securities with a stated final maturity not exceeding five years from the date of trade settlement.
3. Federal Instrumentality Securities: Debentures, discount notes, callable securities, step-up securities, and stripped principal or coupons with maturities not exceeding five years from the date of trade settlement.
4. Obligations of Michigan or any of its political subdivisions with maturities not exceeding five years from the date of trade settlement that are rated at the time of purchase A, A2 (the highest two ratings available) or the equivalent by at least one NRSRO.
5. Non-negotiable Certificates of Deposit in financial institutions as defined in MCL 129.16, that are eligible to be a depository of funds belonging to the State of Michigan. Certificates of Deposit shall not exceed one year from the date of trade settlement.
6. Commercial Paper with an original maturity of 270 days or less from the date of trade settlement that is rated at least A1+ or the equivalent at the time of purchase by at least two Nationally Recognized Statistical Rating Organizations (NRSROs). If the commercial paper issuer has senior debt outstanding, it must be rated, at the time of purchase at least AA- or the equivalent by each NRSRO that rates the issuer.
7. Eligible Banker's Acceptances with maturities not exceeding 180 days from the date of trade settlement issued by FDIC insured state or national banks with combined capital and surplus of at least \$250 million. Banker's acceptances shall be rated at least A-1 or the equivalent at the time of purchase by at least two NRSROs. If the issuing bank has senior long-term debt outstanding, it must be rated, at the time of purchase at least AA- or the equivalent by each NRSRO that rates the bank.
8. Repurchase Agreements with a termination date of 180 days from the date of trade settlement or less and collateralized by U.S. Treasury Obligations, Federal Agency Obligations, or Federal Instrumentality Securities as listed in 1. - 3. above and with a final maturity not exceeding ten years. The purchased securities shall have a minimum

market value including accrued interest of 102 percent of the dollar value of the transaction. Collateral shall be held by the City's third-party custodian bank, and the market value of the collateral securities shall be marked-to-the market daily.

Repurchase Agreements shall be entered into only with broker/dealers recognized as primary dealers by the Federal Reserve Bank of New York, or with firms that have a primary dealer within their holding company structure. Approved Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent by a NRSRO. Repurchase agreement counterparties shall execute a City approved Master Repurchase Agreement with the City. The Finance Director shall maintain a copy of the City's approved Master Repurchase Agreement along with a list of broker/dealers who have executed the same.

9. Investment Pools organized under Act 367 of 1982, MCL 129.111 to 129.118, Surplus Funds Investment Pool Act, that are "no-load"; have a constant net asset value per share of \$1.00; limit assets of the fund to securities authorized in MCL 129.91 as legal investments; and have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940.
10. Investment Pools organized under Act 121 of 1985, MCL 129.141 to 129.150, Local Government Investment Pool Act that are "no-load"; have a constant net asset value per share of \$1.00; limit assets of the fund to securities authorized in MCL 129.91 as legal investments; and have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940.
11. Joint Interlocal Investment Ventures organized under Act 7 of 1967, MCL 124.501 to 124.512, Urban Cooperation Act of 1967 (Ex Sess.), that are "no-load"; have a constant net asset value per share of \$1.00; limit assets of the fund to securities authorized in MCL 129.91 as legal investments; and have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940.
12. Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to securities authorized in MCL 129.91 as legal investments; and 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940.

It is the intent of the City that the foregoing list of authorized securities be strictly interpreted. Any deviation from this list must be pre-approved by the City Council.

INVESTMENT DIVERSIFICATION

It is the intent of the City to diversify the investments within the portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. The asset allocation in the portfolio should be flexible depending

upon the outlook for the economy, the securities markets and the City's anticipated cash flow needs.

INVESTMENT MATURITY AND LIQUIDITY

The portfolio shall remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. To the extent possible, investments shall be matched with anticipated cash flows and known future liabilities. Investments shall be limited to maturities not exceeding five years from the date of trade settlement.

COMPETITIVE TRANSACTIONS

Investment transactions shall be conducted competitively with authorized broker/dealers. At least three broker/dealers shall be contacted for each transaction and their bid or offering shall be recorded. An exception would be for securities purchased directly from the Federal Treasury (i.e., Treasury Direct).

If the City is offered a security for which there is no other readily available competitive offering, quotations for comparable or alternative securities will be documented.

SELECTION OF BROKER/DEALERS

The Finance Director shall maintain a list of broker/dealers approved for investment purposes, and it shall be the policy of the City to purchase securities only from those authorized firms.

To be eligible, a firm must meet at least one of the following criteria:

1. Be recognized as a primary dealer by the Federal Reserve Bank of New York or have a primary dealer within its holding company structure,
2. Report voluntarily to the Federal Reserve Bank of New York,
3. Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

Broker/dealers will be selected by the Finance Director on the basis of their expertise in public cash management and their ability to provide service to the City's account. Each authorized broker/dealer shall be required to submit and annually update a City approved Broker/Dealer Information Request Form that includes the firm's most recent financial statements.

Per Section 129.96 of Michigan's Act 20 of 1943, before executing an order to purchase or trade the funds of the City, a financial intermediary, broker, or dealer shall be provided with a copy of the City's investment policy shall do both of the following:

- A. Acknowledge receipt of the investment policy.
- B. Agree to comply with the terms of the investment policy regarding the buying or selling of securities.

The City may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in item 6 of the Authorized Securities and Transactions section of this Investment Policy.

SAFEKEEPING AND CUSTODY

The Finance Director shall approve one or more banks to provide safekeeping and custodial services for the City. A City approved safekeeping agreement shall be executed with each custodian bank. To be eligible, a bank must be eligible to be a depository of funds belonging to the State of Michigan.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Ownership of all securities shall be perfected in the name of the City. Sufficient evidence to title shall be consistent with modern investment, banking and commercial practices.

All securities purchased by the City and all securities purchased under the terms of a City approved Master Repurchase Agreement will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by the City approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All Fed wireable book entry securities shall be evidenced by a safekeeping receipt or a customer confirmation issued to the City by the custodian bank stating that the securities are held in the Federal Reserve system in a Customer Account for the custodian bank which will name the City as “customer.”

All DTC eligible securities shall be held in the custodian bank’s Depository Trust Company (DTC) participant account and the custodian bank shall issue a safekeeping receipt evidencing that the securities are held for the City as “customer.”

All non-book entry (physical delivery) securities shall be held by the custodian bank or its correspondent bank and the custodian bank shall provide evidence that the securities are held for the City as “customer.”

The City’s custodian will be required to furnish the City monthly reports of holdings of securities as well as a report of monthly safekeeping activity.

PERFORMANCE BENCHMARKS

The City’s investment portfolio shall be designed to attain a market rate of return throughout budgetary and economic cycles, taking into account prevailing market conditions, risk constraints for eligible securities, and cash flow requirements. The performance of the portfolio shall be compared to the average yield on the U.S. Treasury security that most closely corresponds to the portfolio’s weighted average effective maturity. When comparing the performance of the City’s portfolio, all fees involved with managing the portfolio shall be included in the computation of the portfolio’s rate of return net of fees.

REPORTING

The Finance Director shall submit to the City Manager and City Council a report of the City's investment program and investment activity at least quarterly.

**TERMINATION FOR ACTIONS CONTRARY TO INVESTMENT POLICY
OR UNFAIR BUSINESS PRACTICES**

Should the Finance Director become aware of any bank, investment firm, broker/dealer or other financial institution engaging in activities or omissions contrary to the City's Investment Policy, including, but not limited to, violations of any laws or engaging in unfair business practices as acknowledged by the appropriate regulatory agency, the Finance Director shall notify the City Council of such information and take whatever actions are deemed appropriate by the Finance Director, including, but not limited to, terminating the City's relationship with the individual or entity.

INVESTMENT POLICY ADOPTION AND REVISIONS

This Investment Policy shall be adopted by resolution of the City Council. It shall be reviewed periodically by the Finance Director, and may be amended by the City Council as conditions warrant.

Approved by City Council December 20, 2010

Potential Water Meter Project – Statement from the City Manager’s Budget Memorandum:

The City has also identified unmetered water use as a strain on the financial health of the water and sewer system. A primary cause for unmetered water use is the City’s antiquated water metering system. The City has used the same nutating-disc water meters for over 30 years. Over time, this type of meter “slows down” and provides water readings lower than the actual water being consumed. In addition, the meter reading device the City currently uses is no longer manufactured. Administration has presented the project to City Council in detail; however, City Council has requested the Administration refine the timeline, cost and expected revenue increase from the project prior to approving the project. City Council has also requested the Administration provide a rate reduction recommendation to off-set part of the expected increased cost to consumers as a result of the more accurate water meter readings. To recognize the likelihood that this project will occur in FYE 2012, but City Council has not yet approved budgeting funds until additional information is provided, the FYE 2012 budget includes, in the Supplemental Information section of this document, a proposed budget amendment to be considered during FYE 2012 to allocate a \$1,290,000 expenditure for the purchase and installation of new meters throughout the City.

DRAFT - RESOLUTION

**AMENDMENT TO THE 2011-12 BUDGET
WATER AND SEWER IMPROVEMENT FUND BUDGET**

WHEREAS, the City of Rochester Administration has requested a proposed Budget amendment for 2011-12; and

WHEREAS, the City Manager and Finance Director have reviewed the 2011-12 requested Budget amendment and have confirmed the amount to be appropriated from the Water and Sewer Capital Improvement Fund; and

WHEREAS, the 2011-12 Budget includes an Appropriated Fund Balance of \$1,108,054; and

WHEREAS, the City Council has reviewed the 2011-12 proposed Budget amendment; and

NOW, THEREFORE, BE IT RESOLVED, that the City Council does hereby adopt the following amendment to Water and Sewer Capital Improvement Budget Revenues for 2011-12:

<u>General Ledger</u>	<u>Amount</u>	<u>Amended</u>
488-000.000-699.999 Appropriated Fund Balance	1,108,054	2,398,054

BE IT FUTHER RESOLVED, that the City Council does hereby adopt the following amendment to Water and Sewer Improvement Budget Expenses for 2011-12:

<u>General Ledger</u>	<u>Amount</u>	<u>Amended</u>
488-900.000-972.001 New Meters	0	1,290,000

Passed, adopted and approved this ___ day of _____, 2011.

I, Lee Ann O’Connor, Clerk of the City of Rochester, Michigan, do hereby certify that the foregoing is a true Resolution passed by the Rochester City Council on the ___ day of _____, 2011.

Lee Ann O’Connor, City Clerk

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Appendix A FYE 2012
Budget General Ledger
Accounts

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		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 101 GENERAL - REVENUE		10,528,497	9,546,739	9,409,752
REAL ESTATE TAXES		8,068,504	7,176,913	6,879,916
101-000.000-402.000	CURRENT LEVY	7,616,795	6,791,413	-
101-000.000-402.001	CURRENT LEVY - REAL TAXES	-	-	6,194,356
101-000.000-402.002	CURRENT LEVY - PERSONAL PROPERTY TAXES	-	-	298,060
101-000.000-445.000	INTEREST & PENALTY	162,610	120,000	137,500
101-000.000-448.000	ADMINISTRATIVE FEE	289,099	265,500	250,000
LICENSES & PERMITS		295,729	284,200	311,250
101-000.000-452.000	CABLE TV	188,872	190,000	192,000
101-000.000-476.000	VACANT PROPERTY INSPECTIONS			
101-000.000-477.000	BLDG. PERMITS	39,575	38,000	45,000
101-000.000-478.000	HEATING PERMITS	17,167	12,000	22,000
101-000.000-479.000	ELECTRICAL PERMITS	15,533	10,000	16,500
101-000.000-480.000	PLUMBING PERMITS	5,624	5,000	7,500
101-000.000-490.000	PET LICENSES	6,871	7,000	6,500
101-000.000-490.001	DOG PARK PERMITS	8,770	7,500	8,000
101-000.000-491.000	OUTDOOR DINING FEES	198	200	250
101-000.000-492.000	GENERAL LICENSES	5,337	6,000	5,500
101-000.000-493.000	RIGHT OF WAY LICENSE FEES	1,783	1,000	2,000
101-000.000-496.000	STORM SEWER PERMITS	6,000	7,500	6,000
STATE RETURNS		744,969	728,461	835,728
101-000.000-543.000	CITY OF ROCHESTER LIQUOR LICEN	1,500	750	1,500
101-000.000-544.000	LIQUOR LICENSES	11,717	11,500	12,000
101-000.000-545.000	JUSTICE TRAINING	4,867	4,800	4,300
101-000.000-569.000	STATE GRANTS	9,281	4,000	5,000
101-000.000-574.002	CONSTITUTIONAL REVENUE SHARING	657,675	657,000	812,928
101-000.000-574.004	STATUTORY REVENUE SHARING	59,929	50,411	-
SALES & SERVICES		474,343	492,800	584,100
101-000.000-582.000	POLICE LIAISON	205,208	195,000	200,000
101-000.000-610.000	PLANNING & ZONING	8,360	6,000	10,000
101-000.000-627.000	MEDICAL REIMBURSEMENT ALS	209,523	230,000	320,000
101-000.000-627.001	FIRE PROT PERSONNEL	-	20,000	-
101-000.000-627.002	FIRE PROT EQUIPMENT	-	-	-
101-000.000-629.000	DPW SERVICE D.D.A.	37,910	25,000	25,000
101-000.000-629.001	FIRE SERVICE D.D.A. BANNERS			6,800
101-000.000-631.000	WEED CUTTING	-	-	-
101-000.000-631.001	SNOW REMOVAL-SIDEWALK	2,894	1,500	7,000
101-000.000-631.002	SNOW REMOVAL - LIBRARY	-	-	5,000
101-000.000-638.000	XEROX COPIES	3,186	5,000	3,500
101-000.000-639.000	FIRE DEPT SERVICE TO DDA			
101-000.000-641.000	ECOLOGY PICK-UPS	6,760	10,000	6,500
101-000.000-644.000	REFUSE BAGS	32	-	-
101-000.000-646.000	MAPS, ORD, ETC.	38	100	100
101-000.000-646.001	SALE OF 1907 BOOK	133	100	100
101-000.000-646.002	SALE-ROCH. PUBLICATIONS	300	100	100
101-000.000-647.000	HARRIS FOUNTAIN	-	-	-
101-000.000-648.000	HISTORICAL COMMISSION INCOME	-	-	-
FINES & FORFEITS		97,019	80,000	80,000
101-000.000-655.000	PARKING VIOLATIONS	-	-	-
101-000.000-657.000	OTHER ORD VIOLATION	97,019	80,000	80,000

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
INTEREST INCOME		106,413	160,000	75,000
101-000.000-665.000	INTEREST INCOME	-	160,000	75,000
101-000.000-665.002	INTEREST ON INV - BK1 SAVINGS	420	-	-
101-000.000-665.003	INTEREST ON CERTIFICATE OF DEPOSIT	45,883	-	-
101-000.000-665.012	INCOME ON INVESTMENTS - FOA	-	-	-
101-000.000-665.013	INTEREST INCOME TREASURY BILLS	-	-	-
101-000.000-665.015	INTEREST INCOME SECURITIES	51,020	-	-
101-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
101-000.000-665.023	INTEREST INCOME - TCF BANK	-	-	-
101-000.000-665.032	INTEREST ON INVESTMENTS - CHASE INV	191	-	-
101-000.000-665.042	INTEREST INCOME- PRIVATE BANK	3,902	-	-
101-000.000-665.045	INTEREST INCOME- MICH 1ST	0	-	-
101-000.000-665.046	INTEREST INCOME- MICH 1ST SAV	1,562	-	-
101-000.000-665.049	INTEREST INCOME - M BANK	-	-	-
101-000.000-665.050	INTEREST INCOME - FIRST MICH BANK	-	-	-
101-000.000-665.051	INTEREST INCOME - OC LOCAL INVEST	-	-	-
101-000.000-665.072	INTEREST ON INVESTMENTS - MBIA	2,645	-	-
101-000.000-665.703	INTEREST INC FROM T&A TAXES	791	-	-
MISC. REVENUE		741,520	624,365	643,757
101-000.000-667.001	W & S RENT	5,000	5,150	5,000
101-000.000-667.002	HALBACH FIELD	-	-	-
101-000.000-673.000	SALE OF FIXED ASSETS	1,482	500	1,000
101-000.000-673.001	SALE OF CONFISC. ASSETS	-	-	-
101-000.000-675.000	COMMUNITY HOUSE	-	-	-
101-000.000-676.000	ADMINISTRATIVE CROSS CHARGE	590,760	445,905	454,547
101-000.000-677.000	FIRE DEPARTMENT TRAINING REIMB	-	-	1,000
101-000.000-678.000	REIMB. ALL INSURANCE	-	10,000	10,000
101-000.000-679.000	REIMB INSURANCE LOSS	-	-	-
101-000.000-679.002	REIMBURSEMENT-OTHER	710	12,000	5,000
101-000.000-679.003	REIMBURSEMENT-PBT	6,775	7,500	5,000
101-000.000-679.004	REIMBURSEMENT-DISTRICT CT	34,421	40,000	35,000
101-000.000-679.005	REIMBURSEMENT-DOWNTOWN POLICE	16,683	20,000	17,000
101-000.000-679.006	REIMBURSEMENT-DOWNTOWN REFUSE	-	46,110	46,110
101-000.000-681.000	FALSE ALARMS- FIRE DEPT	-	-	100
101-000.000-682.000	FALSE ALARMS - POLICE DEPT	-	-	500
101-000.000-683.000	IMPOUND RELEASE FEES	-	-	200
101-000.000-684.000	FINGERPRINTING FEES	-	-	200
101-000.000-691.000	FILM PERMIT FEES	200	100	100
101-000.000-692.000	MISC. INCOME	85,490	37,100	22,000
101-000.000-692.301	MISC. INCOME - POLICE DEPARTMENT	-	-	5,000
101-000.000-692.336	MISC. INCOME - FIRE DEPARTMENT	-	-	10,000
101-000.000-692.441	DPW MISC. REVENUES	-	-	-
101-000.000-699.265	TRANS FROM DRUG LAW ENFORCEMENT FUND	-	-	26,000
101-000.000-699.276	TRANSFER FROM CDBG	-	-	-
101-000.000-699.794	TRANSFER FROM ENG RV	-	-	-
101-000.000-699.999	APPROPRIATED FUND BALANCE	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 101 GENERAL - EXPENDITURES		9,958,753	9,546,739	9,409,752
DEPT 101.000	CITY COUNCIL	70,851	77,839	77,749
101-101.000-702.000	SALARIES-COUNCIL	12,935	13,035	13,035
101-101.000-703.101	ATTORNEY'S RETAINER	-	-	-
101-101.000-715.000	FICA	990	997	997
101-101.000-720.000	WORKER'S COMP. INS	83	25	25
101-101.000-803.000	LEGAL SERVICES	-	-	-
101-101.000-805.015	CONTRACT SVCS - ATTORNEY	40,005	42,840	43,000
101-101.000-805.024	CONTRACT SVCS - CABLE CASTING	6,224	7,650	7,500
101-101.000-805.027	CABLE CASTING			
101-101.000-863.000	TRAVEL, MEETINGS & CONF	-	-	-
101-101.000-863.001	PROFESSIONAL DEVELOPMENT	-	2,000	2,000
101-101.000-863.002	TRAVEL	-	300	300
101-101.000-957.000	DUES & SUBSCRIPTIONS	10,311	10,742	10,642
101-101.000-963.000	MISCELLANEOUS	304	250	250

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 172.00	CITY MANAGER	442,997	443,375	449,965
101-172.000-701.000	SUPERVISOR SALARIES	174,893	107,500	107,500
101-172.000-701.001	EMPLOYEE WAGES	98,705	160,500	160,501
101-172.000-701.002	PART TIME WAGES	-	-	-
101-172.000-701.003	OVERTIME WAGES	6,346	5,939	5,939
101-172.000-703.102	MANAGER SALARIES	(1,140)	-	-
101-172.000-709.101	OVERTIME	-	-	-
101-172.000-710.101	LONGEVITY	2,567	-	-
101-172.000-715.000	FICA	22,828	21,369	21,370
101-172.000-716.000	HOSPITALIZATION	47,761	52,333	56,425
101-172.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	5,216	-	-
101-172.000-716.002	HOSPITALIZATION-RETIREE	29,899	19,082	16,920
101-172.000-717.000	EMPLOYEE LIFE INSURANCE	2,057	1,769	1,769
101-172.000-718.000	RETIREMENT CONTRIBUTION	6,267	8,032	9,655
101-172.000-718.001	DEFINED CONTRIBUTION	18,096	18,225	18,225
101-172.000-719.000	DENTAL/OPTICAL	6,530	4,200	4,200
101-172.000-720.000	WORKER'S COMP. INS	759	1,115	1,115
101-172.000-721.000	UNEMPLOYMENT COMP INS	121	259	493
101-172.000-722.000	SEVERANCE/SICK PAY	4,485	4,020	4,020
101-172.000-805.000	CONTRACTUAL SERVICES	5,080	26,732	25,933
101-172.000-815.001	CONTRACT SVCS - COMP SOFT	-	-	-
101-172.000-861.000	EQUIPMENT RENTAL	2,400	-	-
101-172.000-863.000	TRAVEL, MEETINGS & CONF	-	-	-
101-172.000-863.001	PROFESSIONAL DEVELOPMENT	1,932	3,000	3,500
101-172.000-863.002	TRAVEL	1,172	1,500	2,000
101-172.000-864.000	LOCAL MILEAGE ALLOWANCE	4,813	5,400	7,800
101-172.000-883.000	COMMUNITY AFFAIRS	192	500	500
101-172.000-911.000	EMPLOYEE BOND	350	400	400
101-172.000-957.000	DUES & SUBSCRIPTIONS	1,666	1,500	1,700

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 191.000	ELECTIONS	12,781	26,379	38,256
101-191.000-701.000	SUPERVISOR SALARIES	-	-	-
101-191.000-701.001	EMPLOYEE WAGES	-	1,988	5,341
101-191.000-701.002	PART TIME WAGES	-	13,000	13,000
101-191.000-701.003	OVERTIME WAGES	-	138	135
101-191.000-703.103	ELECTIONS SALARIES-FULL TIME	926	-	-
101-191.000-704.101	ELECTIONS WAGES PART-TIME	6,425	-	-
101-191.000-710.101	LONGEVITY	-	-	21
101-191.000-715.000	FICA	-	-	346
101-191.000-716.000	HOSPITALIZATION	-	-	2,023
101-191.000-716.001	HOSPITALIZATION-LIEU/COVERAGE	-	-	-
101-191.000-716.002	HOSPITALIZATION-RETIREE	-	-	395
101-191.000-717.000	EMPLOYEE LIFE INSURANCE	-	-	90
101-191.000-718.000	RETIREMENT CONTRIBUTION	-	-	233
101-191.000-718.001	DEFINED CONTRIBUTION	-	-	-
101-191.000-719.000	DENTAL/OPTICAL	-	-	169
101-191.000-720.000	WORKER'S COMP. INS	-	53	100
101-191.000-721.000	UNEMPLOYMENT COMP INS	-	-	137
101-191.000-722.000	SEVERANCE/SICK PAY	-	-	66
101-191.000-726.000	ELECTION SUPPLIES	4,698	8,000	13,000
101-191.000-805.000	CONTRACTUAL SERVICES	450	2,700	2,700
101-191.000-963.000	MISCELLANEOUS	282	500	500
101-191.000-977.000	NEW EQUIPMENT	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 201.000	FINANCE	562,025	580,383	602,645
101-201.000-701.000	SUPERVISOR SALARIES	61,971	61,463	61,464
101-201.000-701.001	EMPLOYEE WAGES	221,166	210,565	218,381
101-201.000-701.002	PART TIME WAGES	-	-	-
101-201.000-701.003	OVERTIME WAGES	4,379	4,955	5,294
101-201.000-703.104	FINANCE SALARIES	(1,783)	-	-
101-201.000-704.102	FINANCE WAGES PART-TIME	-	-	-
101-201.000-709.101	OVERTIME	-	-	-
101-201.000-710.101	LONGEVITY	5,425	7,700	8,400
101-201.000-715.000	FICA	23,422	21,778	22,915
101-201.000-716.000	HOSPITALIZATION	79,171	92,971	94,727
101-201.000-716.001	HOSPITALIZATION-LIEU/COVERAGE	3,800	-	6,000
101-201.000-716.002	HOSPITALIZATION-RETIREE	24,685	28,392	25,942
101-201.000-717.000	EMPLOYEE LIFE INSURANCE	2,326	1,795	1,847
101-201.000-718.000	RETIREMENT CONTRIBUTION	17,715	27,910	32,426
101-201.000-719.000	DENTAL/OPTICAL	9,800	8,400	8,000
101-201.000-720.000	WORKER'S COMP. INS	812	1,164	1,224
101-201.000-721.000	UNEMPLOYMENT COMP INS	137	389	740
101-201.000-722.000	SEVERANCE/SICK PAY	3,703	4,196	4,324
101-201.000-805.000	CONTRACTUAL SERVICES	99,588	102,825	104,453
101-201.000-805.703	CONTRACT SVCS - EMPLOYMENT	350	-	-
101-201.000-815.000	CONTRACT SVCS - COMP MTC	-	-	-
101-201.000-815.001	CONTRACT SVCS - COMP SOFT	-	-	-
101-201.000-863.000	TRAVEL, MEETINGS & CONF	-	-	-
101-201.000-863.001	PROFESSIONAL DEVELOPMENT	1,846	2,000	2,400
101-201.000-863.002	TRAVEL	513	700	1,100
101-201.000-864.000	LOCAL MILEAGE ALLOWANCE	-	-	-
101-201.000-911.000	EMPLOYEE BOND	880	880	880
101-201.000-957.000	DUES & SUBSCRIPTIONS	1,503	900	1,380
101-201.000-963.000	MISCELLANEOUS	318	600	350
101-201.000-977.000	NEW EQUIPMENT	298	300	300
101-201.000-980.001	NEW EQUIPMENT- COMPUTERS	-	-	-
101-201.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	500	100

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 215.000	CITY CLERK	136,460	131,671	134,232
101-215.000-701.000	SUPERVISOR SALARIES	-	61,463	61,464
101-215.000-701.001	EMPLOYEE WAGES	61,971	-	15,400
101-215.000-701.002	PART TIME WAGES	22,338	25,000	-
101-215.000-701.003	OVERTIME WAGES	-	-	111
101-215.000-703.105	CITY CLERK SALARIES	(338)	-	-
101-215.000-704.103	CITY CLERK WAGES PART-TIME	463	-	-
101-215.000-709.101	OVERTIME	-	-	-
101-215.000-710.101	LONGEVITY	700	1,400	1,400
101-215.000-715.000	FICA	6,826	6,722	5,996
101-215.000-716.000	HOSPITALIZATION	18,155	18,340	27,321
101-215.000-716.002	HOSPITALIZATION-RETIREE	15,359	6,381	7,044
101-215.000-717.000	EMPLOYEE LIFE INSURANCE	501	406	752
101-215.000-718.000	RETIREMENT CONTRIBUTION	3,804	6,272	8,753
101-215.000-719.000	DENTAL/OPTICAL	1,400	1,400	2,019
101-215.000-720.000	WORKER'S COMP. INS	369	364	326
101-215.000-721.000	UNEMPLOYMENT COMP INS	60	130	173
101-215.000-722.000	SEVERANCE/SICK PAY	2,304	943	1,174
101-215.000-757.000	OPERATING SUPPLIES	66	-	-
101-215.000-815.001	CONTRACT SVCS - COMP SOFT	539	550	-
101-215.000-815.002	CONTRACT SVCS - COMP MTC T&M	-	-	-
101-215.000-863.000	TRAVEL,MEETINGS & CONF	-	-	-
101-215.000-863.001	PROFESSIONAL DEVELOPMENT	610	1,000	1,000
101-215.000-863.002	TRAVEL	314	200	200
101-215.000-911.000	EMPLOYEE BOND	350	350	350
101-215.000-957.000	DUES & SUBSCRIPTIONS	210	250	250
101-215.000-963.000	MISCELLANEOUS	460	500	500
101-215.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 247.000	BOARD OF REVIEW	2,584	2,573	2,573
101-247.000-704.113	BOARD OF REVIEW MEMBER WAGES	2,400	2,250	2,250
101-247.000-715.000	FICA	184	173	173
101-247.000-963.000	MISCELLANEOUS	-	150	150

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 265.000	CIVIC CENTER	79,749	68,197	67,193
101-265.000-701.000	SUPERVISOR SALARIES	3,057	4,302	7,840
101-265.000-701.001	EMPLOYEE WAGES	1,539	2,485	4,415
101-265.000-701.002	PART TIME WAGES	-	-	-
101-265.000-701.003	OVERTIME WAGES	919	3,210	1,666
101-265.000-703.106	CIVIC CENTER GROUND WAGES	(46)	-	-
101-265.000-709.101	OVERTIME	-	-	-
101-265.000-776.000	JANITORIAL SUPPLIES	1,621	1,300	1,300
101-265.000-778.000	BUILDING MAINTENANCE-MATERIAL	2,638	1,200	1,000
101-265.000-780.000	GROUNDS MAINTENANCE-MATERIALS	487	800	500
101-265.000-805.000	CONTRACTUAL SERVICES	42,292	26,900	24,072
101-265.000-861.000	EQUIPMENT RENTAL	2,040	-	-
101-265.000-921.000	LIGHT & POWER	14,350	15,000	16,000
101-265.000-922.000	HEAT-BUILDING	6,557	8,000	8,000
101-265.000-923.000	WATER & SEWER CHARGES	1,488	2,500	2,200
101-265.000-931.000	MAINTENANCE & REPAIRS - EQUIP	120	150	-
101-265.000-963.000	MISCELLANEOUS	229	100	200
101-265.000-974.000	SITE IMPROVEMENT	38	250	-
101-265.000-977.000	NEW EQUIPMENT	2,420	2,000	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 289.000	GENERAL SERVICES	352,317	359,138	358,261
101-289.000-728.000	POSTAGE	21,457	25,000	24,000
101-289.000-727.000	RECYCLING BIN			
101-289.000-729.000	PRINTING & OFFICE SUPPLIES	39,982	40,000	38,000
101-289.000-729.001	COFFEE OFFICE SUPPLY	23	-	-
101-289.000-803.000	LEGAL SERVICES	70,538	90,000	75,000
101-289.000-804.000	AUDITING	10,080	6,800	16,091
101-289.000-805.000	CONTRACTUAL SERVICES	8,608	17,000	37,000
101-289.000-805.021	CONTRACT SVCS - WEB SITE	17	300	306
101-289.000-805.028	CONTRACT SVCS-TAX APPEAL	17,550	-	-
101-289.000-806.000	ENGINEERING SERVICES	38,176	35,000	55,000
101-289.000-815.002	CONTRACT - COMP MTC T&M	1,798	2,000	2,040
101-289.000-850.000	TELEPHONE	14,485	10,300	7,524
101-289.000-860.000	COMPUTER RENTAL	33,000	33,990	16,100
101-289.000-861.000	EQUIPMENT RENTAL	3,600	-	-
101-289.000-863.001	PROFESSIONAL DEVELOPMENT	-	-	500
101-289.000-863.002	TRAVEL			
101-289.000-883.000	COMMUNITY AFFAIRS	14,570	7,748	12,848
101-289.000-883.003	COMMUNITY AFFAIRS - LEGACY	-	-	-
101-289.000-883.004	COMMUNITY AFFAIRS - INTERNAL	7,385	15,000	10,000
101-289.000-883.006	COMMUNITY SURVEY	9,900	-	-
101-289.000-900.000	PUBLISHING LEGAL NOTICES ETC	11,038	10,000	10,000
101-289.000-912.000	GENERAL INSURANCE	31,083	26,440	14,293
101-289.000-931.000	MAINTENANCE & REPAIRS - EQUIP	-	500	500
101-289.000-956.000	EMPLOYEE TRAINING	-	500	500
101-289.000-957.000	DUES & SUBSCRIPTIONS	-	-	-
101-289.000-961.000	CASH-SHORT OR OVER	(18)	-	-
101-289.000-963.000	MISCELLANEOUS	5,035	500	500
101-289.000-964.000	REFUNDS & REBATES	-	-	-
101-289.000-964.002	REFUND- TAX ALLOCATION	13,374	25,000	25,000
101-289.000-964.005	LEGAL FINES	-	-	-
101-289.000-969.000	INSURANCE LOSSES & DED	-	10,000	10,000
101-289.000-977.000	NEW EQUIPMENT	636	2,060	2,060
101-289.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	1,000	1,000
101-289.000-999.800	TRANSFER TO OPC	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 301.000	POLICE DEPARTMENT	3,124,891	3,301,590	3,248,683
101-301.000-703.001	SGTS SALARIES NO -FICA	-	-	-
101-301.000-703.002	PATROL OFFICER SALARY NO-FICA	119,969	66,560	-
101-301.000-703.107	DISPATCHER SALARIES-POLICE	122,834	126,173	126,173
101-301.000-703.108	ORDINANCE OFFICER SALARIES	46,677	47,944	46,185
101-301.000-703.109	CLERK/ TYPIST SALARIES	38,711	38,605	38,605
101-301.000-703.201	CHIEF & SGTS SALARY-MEDICARE	353,772	381,691	386,410
101-301.000-703.202	PATROL OFFICER SALARY MEDICARE	773,152	878,679	960,213
101-301.000-704.105	POLICE RESERVE/SEASONAL	22,626	31,650	31,650
101-301.000-704.106	WAGES-CROSSING GUARD	-	-	-
101-301.000-704.108	CLERICAL PART-TIME WAGES	25,911	24,205	24,205
101-301.000-709.001	OVERTIME SGTS/PATROL NO FICA	11,337	5,760	-
101-301.000-709.102	OVERTIME NON-POLICE FICA	17,018	18,090	24,019
101-301.000-709.201	OVERTIME CHIEF & SGTS-MEDICARE	22,299	18,480	18,480
101-301.000-709.202	OVERTIME PATROL MEDICARE	142,653	145,953	146,557
101-301.000-710.001	LONGEVITY POLICE NO-FICA	5,600	2,800	-
101-301.000-710.102	LONGEVITY NON-POLICE FICA	4,867	4,960	4,800
101-301.000-710.201	LONGEVITY MEDICARE	19,526	21,000	25,200
101-301.000-712.001	HOLIDAY PAY POLICE NO-FICA	3,915	2,000	-
101-301.000-712.101	HOLIDAY PAY NON-POLICE -FICA	8,218	5,000	5,000
101-301.000-712.201	HOLIDAY PAY POLICE MEDICARE	57,102	56,000	59,000
101-301.000-715.000	FICA	44,168	44,318	46,361
101-301.000-716.000	HOSPITALIZATION	318,490	367,401	360,587
101-301.000-716.001	HOSPITALIZATION - IN LIEU OF COVERAGE	20,800	9,600	16,800
101-301.000-716.002	HOSPITALIZATION - RETIREE	185,057	177,994	159,790
101-301.000-717.000	EMPLOYEE LIFE INSURANCE	11,172	9,490	9,601
101-301.000-718.000	RETIREMENT CONTRIBUTION	178,635	204,337	196,905
101-301.000-719.000	DENTAL/ OPTICAL	26,306	29,254	30,778
101-301.000-720.000	WORKER'S COMP. INSURANCE	26,620	38,627	41,550
101-301.000-721.000	UNEMPLOYMENT COMP.INSURANCE	579	1,816	3,514
101-301.000-722.000	SEVERANCE SICK PAY	27,759	24,574	24,859
101-301.000-729.000	PRINTING & OFFICE SUPPLY	10,835	15,000	15,000
101-301.000-741.000	UNIFORM ALLOWANCE	21,651	21,225	22,125
101-301.000-742.000	DOG WARDEN SUPPLIES & EXPENSE	1,020	1,000	1,000
101-301.000-751.000	GAS,OIL, LUBRICANTS	26,485	32,395	30,000
101-301.000-757.000	OPERATING SUPPLIES	11,350	10,000	10,000
101-301.000-803.000	LEGAL SERVICES	87,380	106,000	100,000
101-301.000-804.001	SCHOOL LIAISON	42,774	40,000	41,575
101-301.000-805.000	CONTRACTUAL SERVICES	51,663	52,733	48,900
101-301.000-806.001	BOARD OF PRISONERS	455	750	750
101-301.000-815.000	CONTRACT SVCS - COMP MTC	-	-	-
101-301.000-850.000	TELEPHONE	43,868	41,600	13,041
101-301.000-860.000	COMPUTER RENTAL	-	-	6,572
101-301.000-861.000	EQUIPMENT RENTAL	67,800	64,268	66,196
101-301.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-301.000-863.001	PROFESSIONAL DEVELOPMENT	11,788	8,500	9,500
101-301.000-863.002	TRAVEL	1,771	1,500	1,500
101-301.000-912.000	GENERAL INSURANCE	59,933	62,558	31,886
101-301.000-921.000	LIGHT & POWER	-	-	-
101-301.000-931.000	MAINTENANCE & REPAIRS- EQUIP	24,708	25,000	24,000
101-301.000-956.000	EMPLOYEE TRAINING	924	-	4,000
101-301.000-956.001	EMPLOYEE TRAINING- REIMBURSE	4,840	4,800	4,300
101-301.000-956.002	PSAP TRAINING REIMBURSEMENT	1,300	3,100	3,500
101-301.000-957.000	DUES & SUBSCRIPTIONS	784	1,000	1,000
101-301.000-958.000	RESERVE PROGRAM SUPPLIES & EX	298	1,200	1,200
101-301.000-961.000	CASH -SHORT OR OVER	-	-	-
101-301.000-963.000	MISCELLANEOUS	451	1,000	1,000
101-301.000-969.000	INSURANCE LOSSES & DED	255	10,000	10,000
101-301.000-977.000	NEW EQUIPMENT	10,532	10,000	11,400
101-301.000-977.002	NEW EQUIPMENT- E-911	-	-	-
101-301.000-980.001	NEW EQUIPMENT- COMPUTER	6,254	5,000	3,000
101-301.000-980.004	COMPUTER SOFTWARE-PURCHASE	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 336.000	FIRE DEPARTMENT	835,341	722,066	786,547
101-336.000-701.000	SUPERVISOR SALARIES	-	62,743	63,610
101-336.000-701.001	EMPLOYEE WAGES	-	-	9,625
101-336.000-701.002	PART TIME WAGES	-	-	-
101-336.000-701.003	OVERTIME WAGES	-	-	69
101-336.000-703.003	FIRE CHIEF SALARIES NO-FICA	-	-	-
101-336.000-703.107	DISPATCHER SALARIES	-	42,058	42,058
101-336.000-703.110	DISPATCHER SALARIES - FIRE	47,984	-	-
101-336.000-703.203	SEVERENCE/SICK PAY MEDICARE	-	-	-
101-336.000-703.204	FIRE CHIEF'S SALARY-MEDICARE	63,785	-	-
101-336.000-705.001	VOLUNTEER FIRE WAGES	221,152	170,000	220,000
101-336.000-705.002	VOLUNTEER MEDICAL WAGES	-	-	-
101-336.000-705.003	VOLUNTEER CODE WAGES	-	-	-
101-336.000-709.102	OVERTIME NON-POLICE FICA	-	4,208	4,208
101-336.000-710.201	LONGEVITY MEDICARE	-	-	-
101-336.000-715.000	FICA	4,731	4,599	5,440
101-336.000-716.000	HOSPITALIZATION	24,681	16,249	24,394
101-336.000-716.002	HOSPITALIZATION - RETIREE	11,549	11,091	10,863
101-336.000-717.000	EMPLOYEE LIFE INSURANCE	2,072	666	2,849
101-336.000-718.000	RETIREMENT CONTRIBUTION	26,562	9,793	9,465
101-336.000-718.001	DEFINED CONTRIBUTION	-	10,000	10,000
101-336.000-719.000	DENTAL/ OPTICAL	1,979	1,400	1,787
101-336.000-720.000	WORKER'S COMP. INSURANCE	9,597	8,646	10,256
101-336.000-721.000	UNEMPLOYMENT COMP.INSURANCE	20	195	401
101-336.000-722.000	SEVERANCE SICK PAY	1,732	941	1,099
101-336.000-729.000	PRINTING & OFFICE SUPPLY	6,127	3,500	3,500
101-336.000-741.000	UNIFORM ALLOWANCE	-	325	325
101-336.000-751.000	GAS,OIL, LUBRICANTS	9,751	3,658	8,000
101-336.000-757.000	OPERATING SUPPLIES	3,657	5,500	5,000
101-336.000-805.026	CONTRACTED MEDICAL LABOR	174,606	182,000	182,000
101-336.000-815.001	CONTRACT SVCS - COMP SOFT	-	6,834	6,850
101-336.000-850.000	TELEPHONE	5,440	4,200	11,243
101-336.000-852.000	ALARM SYSTEM	11,100	9,400	-
101-336.000-860.000	COMPUTER RENTAL	-	-	2,182
101-336.000-861.000	EQUIPMENT RENTAL	9,913	-	6,000
101-336.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-336.000-863.001	PROFESSIONAL DEVELOPMENT	9,137	15,200	10,000
101-336.000-863.002	TRAVEL	2,749	800	2,500
101-336.000-912.000	GENERAL INSURANCE	11,512	15,350	13,463
101-336.000-921.000	LIGHT & POWER	8,441	7,000	7,000
101-336.000-921.001	LIGHT & POWER - Training Center	-	13,200	5,000
101-336.000-922.000	HEAT-BUILDING	6,997	8,000	8,200
101-336.000-922.001	HEAT-BUILDING - Training Center	-	6,000	6,000
101-336.000-923.000	WATER & SEWER CHARGES	873	1,300	1,300
101-336.000-931.000	MAINTENANCE & REPAIRS- EQUIP	-	-	-
101-336.000-931.300	MAINTENANCE & REPAIRS- EQUIP	52,061	25,860	27,860
101-336.000-932.000	MAINTENANCE & REPAIR - BUILDING	21,129	25,000	20,000
101-336.000-956.000	EMPLOYEE TRAINING	9,370	-	-
101-336.000-957.000	DUES & SUBSCRIPTIONS	10,808	5,000	5,000
101-336.000-963.000	MISCELLANEOUS	12,515	5,000	3,000
101-336.000-977.000	NEW EQUIPMENT	35,704	31,350	26,000
101-336.000-980.001	NEW EQUIPMENT- COMPUTER	-	-	-
101-336.000-980.003	ALS MEDICAL SUPPLIES AND EQUIPMENT	17,608	5,000	10,000
101-336.000-984.001	NEW EQUIP - FIRE DEPT TURNOUT	-	-	-
101-336.000-999.001	FIRE EQUIPMENT FUND -RESERVE	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 371.000	PROTECTIVE INSPECTIONS	157,030	117,025	122,533
101-371.000-701.000	SUPERVISOR SALARIES	12,438	-	-
101-371.000-701.001	EMPLOYEE WAGES	34,752	35,213	44,839
101-371.000-701.002	PART TIME WAGES	45,423	34,000	26,000
101-371.000-701.003	OVERTIME WAGES	-	127	196
101-371.000-703.111	BUILDING INSPECTOR SALARIES	(477)	-	-
101-371.000-704.110	BUILDING WAGES PART-TIME	(193)	-	-
101-371.000-709.101	OVERTIME	-	-	-
101-371.000-710.101	LONGEVITY	1,750	1,400	1,400
101-371.000-715.000	FICA	7,573	5,412	5,541
101-371.000-716.000	HOSPITALIZATION	11,581	7,544	12,074
101-371.000-716.002	HOSPITALIZATION - RETIREE	5,376	3,716	4,162
101-371.000-717.000	EMPLOYEE LIFE INSURANCE	457	232	449
101-371.000-718.000	RETIREMENT CONTRIBUTION	3,751	3,653	4,101
101-371.000-719.000	DENTAL/ OPTICAL	2,508	1,400	1,787
101-371.000-720.000	WORKER'S COMP. INSURANCE	648	1,234	1,014
101-371.000-721.000	UNEMPLOYMENT COMP.INSURANCE	62	195	277
101-371.000-722.000	SEVERANCE SICK PAY	806	549	694
101-371.000-741.000	UNIFORM ALLOWANCE	-	-	-
101-371.000-757.000	OPERATING SUPPLIES	26	1,000	1,000
101-371.000-805.002	ELECTRICAL INSPECTOR - CONTRACTED	8,746	-	-
101-371.000-805.003	PLUMBING INPECTOR - CONTRACTED	3,684	4,000	6,000
101-371.000-805.004	HOUSING INSPECTOR - CONTRACTED	-	-	-
101-371.000-805.016	MECHANICAL INSPECTOR - CONTRACTED	9,280	9,000	11,000
101-371.000-805.032	GENERAL CODE INSPECTOR - CONTRACTED	445	6,000	-
101-371.000-861.000	EQUIPMENT RENTAL	4,800	-	-
101-371.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-371.000-863.001	PROFESSIONAL DEVELOPMENT	1,310	800	850
101-371.000-863.002	TRAVEL	890	400	500
101-371.000-957.000	DUES & SUBSCRIPTIONS	800	600	600
101-371.000-963.000	MISCELLANEOUS	127	50	50
101-371.000-977.000	NEW EQUIPMENT	467	500	-
101-371.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 400.000	PLANNING COMMISSION	97,453	37,784	37,861
101-400.000-704.111	PLANNING COMM- SALARIES	5,445	6,000	6,000
101-400.000-715.000	FICA	417	459	459
101-400.000-805.000	CONTRACTUAL SERVICES	39,239	25,000	21,500
101-400.000-805.018	CONTRACTUAL SVCS- MASTER PLAN	-	-	-
101-400.000-805.024	CONTRACT SVCS - CABLE CASTING	2,417	3,825	3,902
101-400.000-806.000	ENGINEERING SERVICES	48,885	1,000	5,000
101-400.000-963.000	MISCELLANEOUS	1,050	1,500	1,000

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 410.000	ZONING BOARD OF APPEALS	1,599	2,153	2,153
101-410.000-704.112	ZONING BOARD OF APPEALS	1,485	2,000	2,000
101-410.000-715.000	FICA	114	153	153

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 420.000	HISTORICAL COMMISSION	9,969	10,000	10,000
101-420.000-963.000	MISCELLANEOUS	9,969	10,000	10,000

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 441.000	PUBLIC WORKS	817,310	715,312	633,663
101-441.000-701.000	SUPERVISOR SALARIES	41,566	25,200	17,200
101-441.000-701.001	EMPLOYEE WAGES	219,726	136,083	112,018
101-441.000-701.002	PART TIME WAGES	21,221	16,800	19,200
101-441.000-701.003	OVERTIME WAGES	30,541	18,453	13,667
101-441.000-703.112	PUBLIC WORKS SUPT/ASST. SALARY	(769)	-	-
101-441.000-703.113	PUBLIC WORKS LABOR WAGES	(1,182)	-	-
101-441.000-710.101	LONGEVITY	7,610	15,400	2,709
101-441.000-715.000	FICA	30,069	16,271	13,200
101-441.000-716.000	HOSPITALIZATION	82,224	46,550	19,853
101-441.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	300	-	5,040
101-441.000-716.002	HOSPITALIZATION - RETIREE	39,305	16,712	11,563
101-441.000-717.000	EMPLOYEE LIFE INSURANCE	2,200	3,192	922
101-441.000-718.000	RETIREMENT CONTRIBUTION	24,184	16,183	12,867
101-441.000-718.001	DEFINED CONTRIBUTION	6,173	2,304	1,221
101-441.000-719.000	DENTAL/ OPTICAL	7,120	12,600	3,434
101-441.000-720.000	WORKER'S COMP. INSURANCE	7,903	11,746	8,273
101-441.000-721.000	UNEMPLOYMENT COMP.INSURANCE	271	778	424
101-441.000-722.000	SEVERANCE SICK PAY	5,896	2,470	1,927
101-441.000-730.000	PLASTIC REFUSE BAGS	-	-	-
101-441.000-741.000	UNIFORM ALLOWANCE	9,840	11,520	13,440
101-441.000-745.000	TOOLS & EQUIPMENT	4,497	5,000	5,000
101-441.000-757.000	OPERATING SUPPLIES	6,901	8,000	8,000
101-441.000-805.000	CONTRACTUAL SERVICES	8,014	18,000	17,000
101-441.000-815.002	CONTRACT SVCS - COMP MTC T&M	-	-	-
101-441.000-850.000	TELEPHONE	3,601	4,000	6,182
101-441.000-860.000	COMPUTER RENTAL	-	-	1,719
101-441.000-861.000	EQUIPMENT RENTAL	144,337	215,100	221,553
101-441.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-441.000-863.001	PROFESSIONAL DEVELOPMENT	1,508	5,000	5,000
101-441.000-863.002	TRAVEL	150	500	100
101-441.000-921.000	LIGHT & POWER	109,437	105,000	110,000
101-441.000-921.001	ASSOCIATION LIGHTING	-	-	-
101-441.000-921.002	LIGHTING - DPW BUILDING	-	-	-
101-441.000-931.000	MAINTENANCE & REPAIRS - EQUIP	924	-	-
101-441.000-956.000	EMPLOYEE TRAINING	-	-	-
101-441.000-957.000	DUES & SUBSCRIPTIONS	350	450	650
101-441.000-963.000	MISCELLANEOUS	2,627	500	1,000
101-441.000-963.001	EMERGENCY / DISASTER	-	1,000	-
101-441.000-977.000	NEW EQUIPMENT	-	500	500
101-441.000-980.001	NEW EQUIPMENT- COMPUTER	766	-	-
101-441.000-980.002	NEW EQUIPMENT - RADIO	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 528.000	SANITATION	768,918	734,434	709,009
101-528.000-805.005	REFUSE COLLECTION CONTRACT	726,582	640,334	633,009
101-528.000-805.023	ENHANCED RECYCLING CONTRACT	-	20,000	-
101-528.000-959.000	SANITATION LAND FILL- FEES	16,377	19,000	18,000
101-528.000-959.001	LEAF DISPOSAL	21,573	21,000	22,000
101-528.000-959.002	WASTEWATER DISPOSAL- STORM SEWER	-	20,000	20,000
101-528.000-959.003	COMMUNITY HAZARDOUS WASTE PROGRAM	4,385	14,000	14,000
101-528.000-963.000	MISCELLANEOUS	-	100	2,000

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 751.000	PARKS & RECREATION	557,843	564,047	480,094
101-751.000-701.000	SUPERVISOR SALARIES	51,748	49,777	4,640
101-751.000-701.001	EMPLOYEE WAGES	100,361	96,649	112,089
101-751.000-701.002	PART TIME WAGES	8,187	10,000	10,000
101-751.000-701.003	OVERTIME WAGES	13,891	15,995	10,285
101-751.000-703.114	PARK GROUNDS MAINTENANCE WAGES	(812)	-	-
101-751.000-703.115	PARK BLDG. MAINTENANCE WAGES	-	-	-
101-751.000-704.107	PARK WAGES PART-TIME	(986)	-	-
101-751.000-709.101	OVERTIME	(92)	-	-
101-751.000-710.101	LONGEVITY	4,540	6,300	3,500
101-751.000-715.000	FICA	11,328	14,456	11,078
101-751.000-716.000	HOSPITALIZATION	48,688	44,622	31,668
101-751.000-716.002	HOSPITALIZATION - RETIREE	14,128	16,159	11,067
101-751.000-717.000	EMPLOYEE LIFE INSURANCE	1,052	1,062	1,034
101-751.000-718.000	RETIREMENT CONTRIBUTION	13,936	18,067	13,299
101-751.000-719.000	DENTAL/ OPTICAL	3,445	4,200	3,509
101-751.000-720.000	WORKER'S COMP. INSURANCE	2,962	3,950	2,959
101-751.000-721.000	UNEMPLOYMENT COMP.INSURANCE	83	259	428
101-751.000-722.000	SEVERANCE SICK PAY	2,119	2,388	1,844
101-751.000-741.000	UNIFORM ALLOWANCE	3,019	2,880	1,920
101-751.000-745.000	TOOLS & EQUIPMENT	993	1,000	1,000
101-751.000-764.000	CONCESSION EXPENSES	-	-	-
101-751.000-777.000	COMMUNITY HOUSE-MAINTENANCE	28,000	28,000	28,000
101-751.000-778.000	BUILDING MAINTENANCE-MATERIAL	1,567	2,000	2,000
101-751.000-780.000	GROUNDS MAINTENANCE-MATERIALS	2,264	6,000	2,000
101-751.000-805.000	CONTRACTUAL SERVICES	10,830	11,300	11,300
101-751.000-805.014	CONTRACT SVCS - GYPSY MOTH	11,000	11,000	11,000
101-751.000-850.000	TELEPHONE	839	1,000	654
101-751.000-861.000	EQUIPMENT RENTAL	83,326	64,890	66,837
101-751.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-751.000-863.001	PROFESSIONAL DEVELOPMENT	644	750	200
101-751.000-863.002	TRAVEL	-	400	-
101-751.000-882.000	RECREATION PROGRAM - RARA	88,399	81,258	78,172
101-751.000-883.000	COMMUNITY AFFAIRS	-	-	-
101-751.000-883.001	DINOSAUR HILL NATURE PRESERVE	23,405	27,000	27,000
101-751.000-884.000	TRAILWAY-PAINT CREEK	17,898	18,400	17,540
101-751.000-884.001	TRAILWAY-CLINTON RIVER	411	500	500
101-751.000-921.000	LIGHT & POWER	3,049	4,000	4,000
101-751.000-922.000	HEAT-BUILDING	5,618	8,000	6,500
101-751.000-923.000	WATER & SEWER CHARGES	806	800	880
101-751.000-931.000	MAINTENANCE & REPAIRS - EQUIP	97	-	-
101-751.000-957.000	DUES & SUBSCRIPTIONS	301	435	190
101-751.000-963.000	MISCELLANEOUS	567	250	-
101-751.000-974.000	SITE IMPROVEMENT	231	7,000	3,000
101-751.000-977.000	NEW EQUIPMENT	-	3,300	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 790.000	LIBRARY	488,845	441,379	424,618
101-790.000-950.000	PUBLIC LIBRARY-CONTRIBUTION	488,845	441,379	424,618
			-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 791.000	OPC	59,043	53,565	51,531
101-791.000-951.000	OPC - CONTRIBUTION	59,043	53,565	51,531
			-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 890.000	CONTINGENCY	35,920	50,000	50,000
101-890.000-999.993	ACTUARIAL & CONSULTING SERVICE	24,000	-	-
101-890.000-999.994	OFFICE CONSTRUCTION	-	-	-
101-890.000-999.995	5 YR MODEL & FINANCIAL ANALYSIS	11,920	-	-
101-890.000-999.996	DDA BACKGROUND RESEARCH	-	-	-
101-890.000-999.997	ECON DEVELOPMENT CONSULT FEES	-	-	-
101-890.000-999.998	BUDGET CONTINGENCIES	-	50,000	50,000

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 901.000	LAND ACQUISITION	-	-	-
101-901.000-970.000	LAND PURCHASE	-	-	-
			-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT 965.000	APPROPRIATIONS TO OTHER FUNDS	1,344,828	1,107,829	1,122,186
101-965.000-999.202	TRANS TO MVH MAJOR STREET FUND	-	356,689	42,588
101-965.000-999.203	TRANS TO MVH LOCAL STREET FUND	1,100,000	371,870	508,225
101-965.000-999.209	TRANS TO CEMETERY FUND	88,328	80,275	90,996
101-965.000-999.404	TRANS TO FIRE EQUIP RESERVE	100,000	75,000	150,000
101-965.000-999.451	TRANS TO 96 MVHF CONST FUND	-	-	-
101-965.000-999.494	TRANS TO DDA FUND	-	-	-
101-965.000-999.499	TRANS TO CAPITAL PROJ OTHER	-	178,615	301,275
101-965.000-999.500	TRANS TO CAP PROJ- BRIDGES	-	-	-
101-965.000-999.516	TRANS TO AUTO PARKING FUND	56,500	45,380	29,102
101-965.000-999.747	TRANSFER TO RETIREE HOSPITAL	-	-	-
101-965.000-999.800	TRANSFER TO OPC	-	-	-
101-965.000-999.801	TRANSFER TO OPC - DEBT FUND	-	-	-
101-965.000-999.973	TRANS TO CAP PROJ- STORM WTR	-	-	-
101-965.000-999.975	TRANS TO CAP PROJ- BLDG EXP	-	-	-
101-965.000-999.976	TRANS TO CAP PROJ- CEM FENCE	-	-	-
101-965.000-999.977	TRANS TO LEGACY PROJECT	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 202 MAJOR STREETS FUND- REVENUE		427,623	810,989	504,328
Non-Departmental Revenues		427,623	810,989	504,328
202-000.000-546.000	MDOT - GRANT	-	-	-
202-000.000-546.001	DEVELOPMENT GRANT	-	-	-
202-000.000-547.000	GAS & WEIGHT TAX	371,291	405,000	419,940
202-000.000-548.000	TRUNKLINE MAINTENANCE	47,024	36,300	36,300
202-000.000-569.000	STATE GRANT	-	-	-
202-000.000-588.000	COUNTY GRANT	-	-	-
202-000.000-588.001	MDOT - GRANT - TREES	-	-	-
202-000.000-665.000	INTEREST INCOME	-	10,000	2,500
202-000.000-665.002	INTEREST ON INV - BK1 SAVINGS	60	-	-
202-000.000-665.003	INTEREST ON CERTIFICATE OF DEPOSIT	2,305	-	-
202-000.000-665.015	INTEREST INCOME - SECURITIES	4,444	-	-
202-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
202-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
202-000.000-665.044	INTEREST INCOME - FIRST PLACE	-	-	-
202-000.000-671.001	CONTRIBUTIONS-OTHER	-	-	-
202-000.000-679.002	REIMBURSEMENT - OTHER	-	-	-
202-000.000-692.000	MISCELLANEOUS	-	500	500
202-000.000-699.101	TRANSFER-GENERAL FUND	-	356,689	42,588
202-000.000-699.351	TRANSFER FR 96 MVHF DEBT BOND	-	-	-
202-000.000-699.494	TRANSFER- S.A.D. or DDA	2,500	2,500	2,500
Fund Balance Use		-	-	-
202-000.000-699.999	APPROP. FUND BALANCE	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 202 MAJOR STREETS FUND- EXPENDITURES		586,129	810,989	504,328
MAJOR STREETS MAINTENANCE		444,354	538,685	380,635
MAJOR ST IMPROVEMENTS		235,871	221,958	11,214
DEPT: 451.000				
202-451.000-701.000	SUPERVISOR SALARIES			4,880
202-451.000-701.001	EMPLOYEE WAGES			-
202-451.000-701.002	PART TIME WAGES			-
202-451.000-701.003	OVERTIME WAGES			-
202-451.000-710.101	LONGEVITY			-
202-451.000-715.000	FICA			405
202-451.000-716.000	HOSPITAL			-
202-451.000-716.002	HOSPITAL RETIREE			439
202-451.000-717.000	EMPLOYEE LIFE INSURANCE			32
202-451.000-718.000	RETIREMENT CONTRIBUTION			-
202-451.000-719.000	DENTAL/OPTICAL			78
202-451.000-720.000	WORKER'S COMP INSURANCE			298
202-451.000-721.000	UNEMPLOYMENT COMP.INSURANCE			9
202-451.000-722.000	SICK PAY			73
202-451.000-802.000	ENGINEERING SERVICES	-	14,781	-
202-451.000-802.001	ENG SERV - BRIDGES	6,899	5,000	5,000
202-451.000-802.002	ENG SERV - STORMWATER	-	-	-
202-451.000-810.000	CONTRACT CONSTRUCTION	218,005	197,077	-
202-451.000-810.001	CONTRACT SVCS - BRIDGE CONST	-	5,100	-
202-451.000-810.002	SIDEWALK CONSTRUCTION	2,234	-	-
202-451.000-810.003	CONTRACT SVCS - STORMWATER	8,733	-	-
DEPT: 463.000	MAINTENANCE	114,040	156,070	177,242
202-463.000-701.000	SUPERVISOR SALARIES	1,721	4,320	7,520
202-463.000-701.001	EMPLOYEE WAGES	21,138	18,434	12,019
202-463.000-701.002	PART TIME WAGES	144	-	800
202-463.000-701.003	OVERTIME WAGES	2,000	3,266	2,398
202-463.000-703.116	MAJOR STR. TRAFFIC SRVC.WAGES	(170)	-	-
202-463.000-710.101	LONGEVITY			427
202-463.000-715.000	FICA			1,958
202-463.000-716.000	HOSPITAL			2,159
202-463.000-716.002	HOSPITAL RETIREE			1,931
202-463.000-717.000	EMPLOYEE LIFE INSURANCE			139
202-463.000-718.000	RETIREMENT CONTRIBUTION			1,566
202-463.000-719.000	DENTAL/OPTICAL			508
202-463.000-720.000	WORKER'S COMP INSURANCE			1,311
202-463.000-721.000	UNEMPLOYMENT COMP.INSURANCE			52
202-463.000-722.000	SICK PAY			322
202-463.000-782.000	MAINTENANCE MATERIALS	4,902	5,000	5,000
202-463.000-805.000	CONTRACTUAL SERVICES	37,479	60,000	40,000
202-463.000-805.017	CONTRACT SVCS - JOINT SEALING	-	25,000	25,000
202-463.000-812.000	CONTRACT SVCS - TREE TRIMMING	1,220	4,000	37,000
202-463.000-861.000	EQUIPMENT RENTAL	45,607	36,050	37,132
202-463.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 474.000	TRAFFIC SERVICE	62,463	76,491	91,023
202-474.000-701.000	SUPERVISOR SALARIES	34	-	6,800
202-474.000-701.001	EMPLOYEE WAGES	1,716	15,533	12,025
202-474.000-701.002	PART TIME WAGES	-	-	1,600
202-474.000-701.003	OVERTIME WAGES	347	2,443	2,237
202-474.000-703.117	MAJOR STR. TRAFFIC SRVC. WAGES	-	-	-
202-474.000-710.101	LONGEVITY			350
202-474.000-715.000	FICA			1,773
202-474.000-716.000	HOSPITAL			2,121
202-474.000-716.002	HOSPITAL RETIREE			1,679
202-474.000-717.000	EMPLOYEE LIFE INSURANCE			121
202-474.000-718.000	RETIREMENT CONTRIBUTION			1,333
202-474.000-719.000	DENTAL/OPTICAL			442
202-474.000-720.000	WORKER'S COMP INSURANCE			1,181
202-474.000-721.000	UNEMPLOYMENT COMP.INSURANCE			51
202-474.000-722.000	SICK PAY			280
202-474.000-779.000	TRAFFIC SIGNS	9,660	15,000	15,000
202-474.000-779.202	TRAFFIC SIGNAL -INSTALLATION	-	-	-
202-474.000-782.000	MAINTENANCE MATERIALS	3,144	-	-
202-474.000-805.000	CONTRACTUAL SERVICES	17,638	18,000	18,000
202-474.000-814.000	CONTRACT SVCS - TRAFFIC SIGNAL	29,020	25,000	25,500
202-474.000-861.000	EQUIPMENT RENTAL	905	515	530

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT: 478.000	WINTER MAINTENANCE	31,979	84,166	101,155
202-478.000-701.000	SUPERVISOR SALARIES	727	720	2,000
202-478.000-701.001	EMPLOYEE WAGES	1,716	25,493	23,348
202-478.000-701.002	PART TIME WAGES	-	-	2,000
202-478.000-701.003	OVERTIME WAGES	5,237	15,053	14,426
202-478.000-703.118	MAJOR STR.SNOW-ICE REMOV WAGES	1,165	-	-
202-478.000-710.101	LONGEVITY			714
202-478.000-715.000	FICA			2,538
202-478.000-716.000	HOSPITAL			4,341
202-478.000-716.002	HOSPITAL RETIREE			2,346
202-478.000-717.000	EMPLOYEE LIFE INSURANCE			167
202-478.000-718.000	RETIREMENT CONTRIBUTION			2,705
202-478.000-719.000	DENTAL/OPTICAL			682
202-478.000-720.000	WORKER'S COMP INSURANCE			1,598
202-478.000-721.000	UNEMPLOYMENT COMP.INSURANCE			73
202-478.000-722.000	SICK PAY			391
202-478.000-782.000	MAINTENANCE MATERIALS	11,978	12,000	12,000
202-478.000-805.020	CONTRACT SVCS - SNOW HAUL	-	-	-
202-478.000-861.000	EQUIPMENT RENTAL	11,157	30,900	31,827
	OTHER MAJOR STREETS MAINTENANCE	-	-	-
	Other Expenditures-zero	-	-	-
	Other Expenditures-zero	-	-	-
	NON-TRUNKLINE MAJOR STREETS	35,711	93,911	14,188
DEPT: 482.000	MAJOR ST ADMIN	35,711	93,911	14,188
202-482.000-701.000	SUPERVISOR SALARIES	-	-	3,520
202-482.000-701.001	EMPLOYEE WAGES	-	-	1,930
202-482.000-701.002	PART TIME WAGES	-	-	-
202-482.000-701.003	OVERTIME WAGES	-	-	14
202-482.000-710.101	LONGEVITY	1,131	-	-
202-482.000-715.000	FICA	3,329	11,672	441
202-482.000-716.000	HOSPITALIZATION	12,226	36,695	976
202-482.000-716.002	HOSPITALIZATION - RETIREE	4,522	12,300	491
202-482.000-716.003	HOSPITALIZATION - LIEU - PAYROLL			
202-482.000-717.000	EMPLOYEE LIFE INSURANCE	327	-	67
202-482.000-718.000	RETIREMENT CONTRIBUTION	3,596	12,536	217
202-482.000-718.001	DEFINED CONTRIBUTION			302
202-482.000-719.000	DENTAL/OPTICAL	928	-	131
202-482.000-720.000	WORKER'S COMP INSURANCE	1,642	7,077	223
202-482.000-721.000	UNEMPLOYMENT COMP.INSURANCE			12
202-482.000-722.000	SEVERANCE/SICK PAY	822	1,809	82
202-482.000-729.000	PRINTING & OFFICE SUPPLIES	-	100	100
202-482.000-804.000	AUDITING	1,400	1,400	1,645
202-482.000-805.000	CONTRACTUAL SERVICES	-	3,570	-
202-482.000-860.000	COMPUTER RENTAL	2,400	2,472	1,233
202-482.000-912.000	GENERAL INSURANCE	2,635	4,230	2,756
202-482.000-963.000	MISCELLANEOUS	753	50	50
202-482.000-969.000	INSURANCE LOSSES & DED	-	-	-
202-482.000-980.001	NEW EQUIPMENT- COMPUTER	-	-	-
	OTHER NON-TRUNKLINE MAJOR STREETS	-	-	-
	Other Expenditures-zero	-	-	-
	Other Expenditures-zero	-	-	-
	TRUNKLINE MAJOR STREETS	24,088	86,870	109,505
DEPT: 486.000	TRUNKLINE SURFACE MAINTENANCE	1,229	21,534	23,312
202-486.000-701.000	SUPERVISOR SALARIES	-	-	1,280
202-486.000-701.001	EMPLOYEE WAGES	551	16,235	9,521
202-486.000-701.002	PART TIME WAGES	48	-	1,200
202-486.000-701.003	OVERTIME WAGES	-	2,857	2,413
202-486.000-703.119	TRUNKLINE MAINTENANCE WAGES	-	-	-
202-486.000-710.101	LONGEVITY			273
202-486.000-715.000	FICA			1,104
202-486.000-716.000	HOSPITAL			1,661
202-486.000-716.002	HOSPITAL RETIREE			997
202-486.000-717.000	EMPLOYEE LIFE INSURANCE			71
202-486.000-718.000	RETIREMENT CONTRIBUTION			1,101
202-486.000-719.000	DENTAL/OPTICAL			294
202-486.000-720.000	WORKER'S COMP INSURANCE			712
202-486.000-721.000	UNEMPLOYMENT COMP.INSURANCE			33
202-486.000-722.000	SICK PAY			166
202-486.000-782.000	MAINTENANCE MATERIALS	87	1,000	1,000
202-486.000-805.000	CONTRACTUAL SERVICES	-	-	-
202-486.000-861.000	EQUIPMENT RENTAL	542	1,442	1,485

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT: 488.000	TRUNKLINE SWEEPING	6,005	11,835	14,031
202-488.000-701.000	SUPERVISOR SALARIES	-	-	-
202-488.000-701.001	EMPLOYEE WAGES	338	4,525	4,458
202-488.000-701.002	PART TIME WAGES	-	-	-
202-488.000-701.003	OVERTIME WAGES	1,450	512	267
202-488.000-703.120	TRUNKLINE SWEEPING WAGES	(8)	-	-
202-488.000-710.101	LONGEVITY			56
202-488.000-715.000	FICA			433
202-488.000-716.000	HOSPITAL			390
202-488.000-716.002	HOSPITAL RETIREE			406
202-488.000-717.000	EMPLOYEE LIFE INSURANCE			29
202-488.000-718.000	RETIREMENT CONTRIBUTION			507
202-488.000-719.000	DENTAL/OPTICAL			126
202-488.000-720.000	WORKER'S COMP INSURANCE			277
202-488.000-721.000	UNEMPLOYMENT COMP.INSURANCE			11
202-488.000-722.000	SICK PAY			68
202-488.000-861.000	EQUIPMENT RENTAL	4,225	6,798	7,002
DEPT: 491.000	TRUNKLINE DRAINAGE	4,372	12,042	13,566
202-491.000-701.000	SUPERVISOR SALARIES	-	-	-
202-491.000-701.001	EMPLOYEE WAGES	1,338	6,685	4,954
202-491.000-701.002	PART TIME WAGES	-	-	400
202-491.000-701.003	OVERTIME WAGES	-	207	161
202-491.000-703.121	TRUNKLINE DRAINAGE WAGES	-	-	-
202-491.000-710.101	LONGEVITY			91
202-491.000-715.000	FICA			496
202-491.000-716.000	HOSPITAL			555
202-491.000-716.002	HOSPITAL RETIREE			454
202-491.000-717.000	EMPLOYEE LIFE INSURANCE			33
202-491.000-718.000	RETIREMENT CONTRIBUTION			567
202-491.000-719.000	DENTAL/OPTICAL			140
202-491.000-720.000	WORKER'S COMP INSURANCE			319
202-491.000-721.000	UNEMPLOYMENT COMP.INSURANCE			15
202-491.000-722.000	SICK PAY			76
202-491.000-782.000	MAINTENANCE MATERIALS	-	-	-
202-491.000-861.000	EQUIPMENT RENTAL	3,034	5,150	5,305
DEPT: 494.000	TRUNKLINE TRAFFIC SERVICE	3,122	-	-
202-494.000-701.000	SUPERVISOR SALARIES	415	-	-
202-494.000-701.001	EMPLOYEE WAGES	597	-	-
202-494.000-701.002	PART TIME WAGES	-	-	-
202-494.000-701.003	OVERTIME WAGES	2,109	-	-
202-494.000-703.122	TRUNKLINE TRAFFIC SIGNS WAGES	-	-	-
202-494.000-710.101	LONGEVITY			-
202-494.000-715.000	FICA			-
202-494.000-716.000	HOSPITAL			-
202-494.000-716.002	HOSPITAL RETIREE			-
202-494.000-717.000	EMPLOYEE LIFE INSURANCE			-
202-494.000-718.000	RETIREMENT CONTRIBUTION			-
202-494.000-719.000	DENTAL/OPTICAL			-
202-494.000-720.000	WORKER'S COMP INSURANCE			-
202-494.000-721.000	UNEMPLOYMENT COMP.INSURANCE			-
202-494.000-722.000	SICK PAY			-
202-494.000-782.000	MAINTENANCE MATERIALS	-	-	-
202-494.000-861.000	EQUIPMENT RENTAL	-	-	-
DEPT: 495.000	TRUNKLINE PAVEMENT MARKING	-	-	-
202-495.000-701.000	SUPERVISOR SALARIES	-	-	-
202-495.000-701.001	EMPLOYEE WAGES	-	-	-
202-495.000-701.002	PART TIME WAGES	-	-	-
202-495.000-701.003	OVERTIME WAGES	-	-	-
202-495.000-703.123	TRUNKLINE PAVEMENT MARK WAGES	-	-	-
202-495.000-710.101	LONGEVITY			-
202-495.000-715.000	FICA			-
202-495.000-716.000	HOSPITAL			-
202-495.000-716.002	HOSPITAL RETIREE			-
202-495.000-717.000	EMPLOYEE LIFE INSURANCE			-
202-495.000-718.000	RETIREMENT CONTRIBUTION			-
202-495.000-719.000	DENTAL/OPTICAL			-
202-495.000-720.000	WORKER'S COMP INSURANCE			-
202-495.000-721.000	UNEMPLOYMENT COMP.INSURANCE			-
202-495.000-722.000	SICK PAY			-
202-495.000-782.000	MAINTENANCE MATERIALS	-	-	-
202-495.000-861.000	EQUIPMENT RENTAL	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT: 497.000	TRUNKLINE WINTER MAINTENANCE	9,361	41,459	58,596
202-497.000-701.000	SUPERVISOR SALARIES	-	720	2,720
202-497.000-701.001	EMPLOYEE WAGES	669	22,803	21,689
202-497.000-701.002	PART TIME WAGES	-	-	2,000
202-497.000-701.003	OVERTIME WAGES	-	7,241	6,721
202-497.000-703.124	TRUNKLINE SNOW/ICE REMOV. WAGES	-	-	-
202-497.000-710.101	LONGEVITY			644
202-497.000-715.000	FICA			2,437
202-497.000-716.000	HOSPITAL			3,908
202-497.000-716.002	HOSPITAL RETIREE			2,255
202-497.000-717.000	EMPLOYEE LIFE INSURANCE			161
202-497.000-718.000	RETIREMENT CONTRIBUTION			2,510
202-497.000-719.000	DENTAL/OPTICAL			650
202-497.000-720.000	WORKER'S COMP INSURANCE			1,559
202-497.000-721.000	UNEMPLOYMENT COMP.INSURANCE			70
202-497.000-722.000	SICK PAY			376
202-497.000-782.000	MAINTENANCE MATERIALS	3,638	4,000	4,000
202-497.000-805.020	CONTRACTUAL SVCS-SNOW HAUL	-	-	-
202-497.000-861.000	EQUIPMENT RENTAL	5,055	6,695	6,896
	OTHER EXPENDITURES	81,975	91,523	-
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	81,975	91,523	-
202-965.000-999.203	TRANS TO MVH LOCAL STREET FUND	-	-	-
202-965.000-999.350	TRANS TO DEBT RETIRE. 74 MVHF	-	-	-
202-965.000-999.351	TRANS TO DEBT RETIRE. 96 MVHF	81,975	91,523	-
202-965.000-999.451	TRANS TO 96 MVHF CONST FUND	-	-	-
	OTHER EXPENDITURES	-	-	-
	Other Expenditures-zero	-	-	-
	Other Expenditures-zero	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 203 LOCAL STREETS FUND - REVENUE		1,331,755	572,370	707,975
Non-Departmental Revenues		1,331,755	572,370	707,975
203-000.000-546.000	MDOT - GRANT	-	-	-
203-000.000-547.000	GAS & WEIGHT TAX	170,018	180,000	186,750
203-000.000-548.000	TRUNKLINE MAINTENANCE	-	-	-
203-000.000-665.000	INVESTMENTS	-	10,000	2,500
203-000.000-665.002	INTEREST ON INV- BK1 SAVINGS	60	-	-
203-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	-	-	-
203-000.000-665.015	INTEREST INCOME- SECURITIES	89	-	-
203-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
203-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
203-000.000-665.300	INTEREST - SPEC ASSESS.	-	-	-
203-000.000-671.007	CONTRIBUTIONS - TRI-PARTY	-	-	-
203-000.000-672.000	SPECIAL ASSESS COLLECT	34,016	10,000	10,000
203-000.000-679.002	REIMBURSEMENT -- OTHER	27,571	-	-
203-000.000-692.000	MISC. INCOME	-	500	500
203-000.000-699.101	TRANSFER - GENERAL FUND	1,100,000	371,870	508,225
203-000.000-699.202	TRANSFER FROM MAJOR STREETS	-	-	-
203-000.000-699.276	TRANSFER - C.D.B.G.	-	-	-
203-000.000-699.494	TRANSFER - DDA	-	-	-
203-000.000-699.499	TRANSFER - CAP PROJ	-	-	-
203-000.000-699.811	TRANSFER - S.A.D.	-	-	-
Fund Balance Use		-	-	-
203-000.000-699.999	APPROP. FUND BALANCE	-	-	-
	Other	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 203 LOCAL STREETS FUND - EXPENDITURES		1,202,139	572,370	707,975
DEPT: 451.000	LOCAL STREET IMPROVEMENT	889,056	57,872	239,021
203-451.000-701.000	SUPERVISOR SALARIES			4,880
203-451.000-701.001	EMPLOYEE WAGES			-
203-451.000-701.002	PART TIME WAGES			-
203-451.000-701.003	OVERTIME WAGES			-
203-451.000-710.101	LONGEVITY			-
203-451.000-715.000	FICA			405
203-451.000-716.000	HOSPITAL			-
203-451.000-716.002	HOSPITAL RETIREE			439
203-451.000-717.000	EMPLOYEE LIFE INSURANCE			32
203-451.000-718.000	RETIREMENT CONTRIBUTION			-
203-451.000-719.000	DENTAL/OPTICAL			78
203-451.000-720.000	WORKER'S COMP INSURANCE			298
203-451.000-721.000	UNEMPLOYMENT COMP.INSURANCE			9
203-451.000-722.000	SICK PAY			73
203-451.000-802.000	ENGINEERING SERVICES	-	17,072	21,561
203-451.000-802.002	ENG SERV - STORMWATER	-	-	-
203-451.000-810.000	CONTRACT CONSTRUCTION	626,623	40,800	211,246
203-451.000-810.002	SIDEWALK CONSTRUCTION	28,639	-	-
203-451.000-810.003	CONTRACT SVCS - STORMWATER	233,794	-	-
DEPT: 463.000	STREET MAINTENANCE	191,251	312,425	311,990
203-463.000-701.000	SUPERVISOR SALARIES	1,385	3,600	5,280
203-463.000-701.001	EMPLOYEE WAGES	47,300	30,325	22,415
203-463.000-701.002	PART TIME WAGES	192	-	3,200
203-463.000-701.003	OVERTIME WAGES	888	2,800	2,141
203-463.000-703.125	LOCAL STR MAINTENANCE WAGES	(2,860)	-	-
203-463.000-710.101	LONGEVITY			574
203-463.000-715.000	FICA			2,817
203-463.000-716.000	HOSPITAL			3,690
203-463.000-716.002	HOSPITAL RETIREE			2,544
203-463.000-717.000	EMPLOYEE LIFE INSURANCE			183
203-463.000-718.000	RETIREMENT CONTRIBUTION			2,584
203-463.000-719.000	DENTAL/OPTICAL			734
203-463.000-720.000	WORKER'S COMP INSURANCE			1,840
203-463.000-721.000	UNEMPLOYMENT COMP.INSURANCE			85
203-463.000-722.000	SICK PAY			424
203-463.000-782.000	MAINTENANCE MATERIALS	2,212	12,000	12,000
203-463.000-805.000	CONTRACTUAL SERVICES	169	80,000	40,000
203-463.000-805.017	CONTRACTUAL SVCS - JOINT SEALING	15,260	75,000	75,000
203-463.000-812.000	CONTRACT SVCS - TREE TRIMMING	5,759	16,000	41,000
203-463.000-861.000	EQUIPMENT RENTAL	120,947	92,700	95,481
203-463.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 474.000	TRAFFIC SERVICE	12,136	48,239	55,939
203-474.000-701.000	SUPERVISOR SALARIES	311	-	4,640
203-474.000-701.001	EMPLOYEE WAGES	2,416	20,757	15,475
203-474.000-701.002	PART TIME WAGES	-	-	2,000
203-474.000-701.003	OVERTIME WAGES	243	2,748	2,135
203-474.000-703.126	LOCAL STR TRAFFIC SRVC WAGES	-	-	-
203-474.000-710.101	LONGEVITY			434
203-474.000-715.000	FICA			2,012
203-474.000-716.000	HOSPITAL			2,555
203-474.000-716.002	HOSPITAL RETIREE			1,849
203-474.000-717.000	EMPLOYEE LIFE INSURANCE			133
203-474.000-718.000	RETIREMENT CONTRIBUTION			1,788
203-474.000-719.000	DENTAL/OPTICAL			524
203-474.000-720.000	WORKER'S COMP INSURANCE			1,316
203-474.000-721.000	UNEMPLOYMENT COMP.INSURANCE			59
203-474.000-722.000	SICK PAY			308
203-474.000-779.000	TRAFFIC SIGNS	8,762	18,000	18,000
203-474.000-782.000	MAINTENANCE MATERIALS	39	800	800
203-474.000-805.000	CONTRACTUAL SERVICES	-	4,080	-
203-474.000-814.000	CONTRACT SVCS - TRAFFIC SIGNAL	-	-	-
203-474.000-861.000	EQUIPMENT RENTAL	365	1,854	1,910

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT: 478.000	WINTER MAINTENANCE	55,030	92,241	89,013
203-478.000-701.000	SUPERVISOR SALARIES	-	1,440	4,640
203-478.000-701.001	EMPLOYEE WAGES	7,751	30,905	27,421
203-478.000-701.002	PART TIME WAGES	432	-	2,800
203-478.000-701.003	OVERTIME WAGES	8,978	10,176	9,461
203-478.000-703.127	LOCAL STR SNOW-ICE REMOV.WAGES	-	-	-
203-478.000-710.101	LONGEVITY			812
203-478.000-715.000	FICA			3,208
203-478.000-716.000	HOSPITAL			5,389
203-478.000-716.002	HOSPITAL RETIREE			2,959
203-478.000-717.000	EMPLOYEE LIFE INSURANCE			212
203-478.000-718.000	RETIREMENT CONTRIBUTION			3,173
203-478.000-719.000	DENTAL/OPTICAL			846
203-478.000-720.000	WORKER'S COMP INSURANCE			2,045
203-478.000-721.000	UNEMPLOYMENT COMP.INSURANCE			92
203-478.000-722.000	SICK PAY			493
203-478.000-782.000	MAINTENANCE MATERIALS	14,585	25,000	-
203-478.000-805.020	CONTRACT SVCS - SNOW HAUL	-	-	-
203-478.000-861.000	EQUIPMENT RENTAL	23,284	24,720	25,462
DEPT: 482.000	ADMINISTRATION	54,666	61,593	12,011
203-482.000-701.000	SUPERVISOR SALARIES	-	-	1,440
203-482.000-701.001	EMPLOYEE WAGES	-	-	1,930
203-482.000-701.002	PART TIME WAGES	-	-	-
203-482.000-701.003	OVERTIME WAGES	-	-	14
203-482.000-710.101	LONGEVITY	1,738	-	-
203-482.000-715.000	FICA	5,501	7,908	268
203-482.000-716.000	HOSPITALIZATION	18,780	24,074	976
203-482.000-716.002	HOSPITALIZATION - RETIREE	7,190	8,033	303
203-482.000-716.003	HOSPITALIZATION - LIEU - PAYROLL			
203-482.000-717.000	EMPLOYEE LIFE INSURANCE	502	-	53
203-482.000-718.000	RETIREMENT CONTRIBUTION	5,524	8,389	217
203-482.000-718.001	DEFINED CONTRIBUTION			115
203-482.000-719.000	DENTAL/OPTICAL	1,425	-	97
203-482.000-720.000	WORKER'S COMP. INSURANCE	2,516	4,911	96
203-482.000-721.000	UNEMPLOYMENT COMP.INSURANCE			9
203-482.000-722.000	SEVERANCE/SICK PAY	935	1,196	51
203-482.000-729.000	PRINTING & OFFICE SUPPLIES	-	100	100
203-482.000-804.000	AUDITING	400	400	1,031
203-482.000-805.000	CONTRACTUAL SERVICES	-	500	510
203-482.000-812.000	CONTRACT SVCS - TREE TRIMMING	-	-	-
203-482.000-860.000	COMPUTER RENTAL	2,400	2,472	2,763
203-482.000-912.000	GENERAL INSURANCE	6,672	3,510	1,938
203-482.000-961.000	CASH-SHORT OR OVER	6	-	-
203-482.000-963.000	MISCELLANEOUS	1,077	100	100
203-482.000-969.000	INSURANCE LOSSES & DED.	-	-	-
203-482.000-980.001	NEW EQUIPMENT-COMPUTER	-	-	-
DEPT: 965.000	DEBT SERVICE	0	0	0
203-965.000-999.350	TRANS TO DEBT RETIRE. 74 MVHF	-	-	-
	Other	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 209 CEMETERY - REVENUE		147,057	127,075	139,396
Department Revenues		147,057	127,075	139,396
209-000.000-636.000	OPENING & CLOSING	25,000	20,000	20,000
209-000.000-637.000	MARKERS	6,308	5,000	5,000
209-000.000-643.000	SALE OF LOTS	24,560	20,000	20,000
209-000.000-665.000	INCOME ON INVESTMENTS	-	1,500	3,100
209-000.000-665.002	INTEREST ON INV - BK1 SAVINGS	8	-	-
209-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	1,476	-	-
209-000.000-665.015	INTEREST INCOME - SECURITIES	832	-	-
209-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
209-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
209-000.000-665.043	WOLVERINE BANK-INTEREST INCOME	544	-	-
209-000.000-679.002	REIMBURSEMENT-OTHER	-	-	-
209-000.000-692.000	MISC - INCOME	-	300	300
209-000.000-699.101	TRANSFER-GENERAL FUND	88,328	80,275	90,996
Fund Balance Use		-	-	-
209-000.000-699.999	APPROPRIATED FUND BALANCE	-	-	-
	Other	-	-	-
FUND: 209 CEMETERY - EXPENDITURES		133,009	127,075	139,396
DEPT: 276.000	CEMETERY	133,009	127,075	139,396
209-276.000-701.000	SUPERVISOR SALARIES	8,406	7,374	6,000
209-276.000-701.001	EMPLOYEE WAGES	28,173	25,985	40,154
209-276.000-701.002	PART TIME WAGES	372	-	800
209-276.000-701.003	OVERTIME WAGES	3,192	2,387	1,675
209-276.000-703.128	CEMETERY SUPERVISOR SALARIES	-	-	-
209-276.000-703.129	CEMETERY DPW MAINTENANCE WAGES	(56)	-	-
209-276.000-709.103	OVERTIME - CEMETERY SUPERVISOR	-	-	-
209-276.000-710.001	LONGEVITY POLICE NO - FICA			
209-276.000-710.101	LONGEVITY	1,060	-	1,631
209-276.000-715.000	FICA	7,586	2,544	4,156
209-276.000-716.000	HOSPITALIZATION	11,368	8,664	12,299
209-276.000-716.002	HOSPITALIZATION - RETIREE	4,142	2,940	4,301
209-276.000-717.000	EMPLOYEE LIFE INSURANCE	246	-	397
209-276.000-718.000	RETIREMENT CONTRIBUTION	3,254	3,185	4,697
209-276.000-719.000	DENTAL/OPTICAL	804	-	1,312
209-276.000-720.000	WORKER'S COMP. INSURANCE	846	1,522	2,486
209-276.000-722.000	SEVERANCE/SICK PAY	621	434	717
209-276.000-780.000	GROUNDS MAINTENANCE-MATERIALS	216	-	-
209-276.000-782.000	MAINTENANCE MATERIALS	1,058	2,000	1,000
209-276.000-804.000	AUDITING	500	500	229
209-276.000-805.000	CONTRACTUAL SERVICES	40,490	42,000	30,370
209-276.000-850.000	TELEPHONE	234	350	327
209-276.000-860.000	COMPUTER RENTAL			309
209-276.000-861.000	EQUIPMENT RENTAL	15,127	21,630	22,279
209-276.000-912.000	GENERAL INSURANCE	1,353	875	522
209-276.000-921.000	LIGHT & POWER	511	450	500
209-276.000-922.000	HEAT-BUILDING	932	1,200	1,200
209-276.000-957.000	DUES & SUBSCRIPTIONS	35	35	35
209-276.000-963.000	MISCELLANEOUS	648	500	500
209-276.000-969.000	INSURANCE LOSSES & DED.	-	-	-
209-276.000-974.000	SITE IMPROVEMENT	51	500	1,000
209-276.000-977.000	NEW EQUIPMENT	1,840	2,000	500
209-276.000-980.001	NEW EQUIPMENT-COMPUTER	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 265 DRUG LAW ENFORCEMENT - REVENUE		1,942	10,000	36,000
265-000.000-665.000	INCOME ON INVESTMENTS	-	100	100
265-000.000-665.002	INTEREST ON INV- CHASE SAVINGS	-	-	-
265-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	-	-	-
265-000.000-665.015	INTEREST INCOME - SECURITIES	-	-	-
265-000.000-665.022	INTEREST ON INVESTMENTS- COMERICA	-	-	-
265-000.000-665.032	INTEREST ON INVEST- CHASE INV	-	-	-
265-000.000-673.001	SALE OF CONFISCATED ASSETS	1,942	1,000	4,000
265-000.000-674.001	SALE OF ABANDONED VEHICLES	-	-	-
265-000.000-679.002	REIMBURSEMENT -- OTHER	-	-	26,000
265-000.000-699.999	APPROPRIATED FUND BALANCE	-	8,900	5,900
FUND: 265 DRUG LAW ENFORCEMENT - EXPENDITURES		-	10,000	36,000
265-333.000-964.000	REFUNDS & REBATES	-	-	26,000
265-333.000-964.006	TRANS TO GENERAL FUND FOR NET	-	-	-
265-333.000-977.000	NEW EQUIPMENT	-	10,000	10,000

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 275 COMMUNITY DEVELOPMENT BLOCK GRANT - REVENUE		9	-	-
275-000.000-665.000	INCOME ON INVESTMENTS	-	-	-
275-000.000-665.002	INTEREST ON INV- CHASE SAVINGS	9	-	-
275-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	-	-	-
275-000.000-665.015	INTEREST INCOME - SECURITIES	-	-	-
275-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
275-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
275-000.000-665.100	INTEREST ON REHABILITATION LOANS	-	-	-
275-000.000-665.200	INTEREST ON INVESTMENTS	-	-	-
275-000.000-680.000	PROJECT COST REIMBURSEMENTS	-	-	-
275-000.000-699.999	APPROP. FUND BALANCE	-	-	-
FUND: 275 COMMUNITY DEVELOPMENT BLOCK GRANT - EXPENDITURES		2,203	-	-
DEPT: 895.000	C.D.B.G. PROGRAMS	2,203	-	-
275-895.000-967.100	REHABILITATION PROJECT COSTS	2,203	-	-
275-965.000-999.276	TRANSFER TO CDBG GENERAL	-	-	-
	OTHER	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT -REVENUE		94,246	25,459	50,918
276-000.000-530.020	2002 COMMUNITY DEVELOPMENT - OAKLAND CO.	-	-	-
276-000.000-530.030	2003 COMMUNITY DEVELOPMENT - OAKLAND CO.	-	-	-
276-000.000-530.040	2004 COMMUNITY DEVELOPMENT - OAKLAND CO.	-	-	-
276-000.000-530.050	2005 COMMUNITY DEVELOPMENT - OAKLAND CO.	-	-	-
276-000.000-530.060	2006 COMMUNITY DEVELOPMENT - OAKLAND CO.	25,316	-	-
276-000.000-530.070	2007 COMMUNITY DEVELOPMENT - OAKLAND CO.	24,998	-	-
276-000.000-530.080	2008 COMMUNITY DEVELOPMENT - OAKLAND CO.	19,966	-	-
276-000.000-530.090	2009 COMMUNITY DEVELOPMENT - OAKLAND CO.	23,966	-	-
276-000.000-530.100	2010 COMMUNITY DEVELOPMENT - OAKLAND CO.	-	25,459	25,459
276-000.000-530.110	2011 COMMUNITY DEVELOPMENT - HCA TITLE 11	-	-	-
276-000.000-665.000	INTEREST ON INVESTMENTS	-	-	-
276-000.000-665.002	INTEREST ON INV- CHASE SAVINGS	-	-	-
276-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	-	-	-
276-000.000-665.015	INTEREST INCOME - SECURITIES	-	-	-
276-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
276-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
276-000.000-699.999	APPROP. FUND BALANCE	-	-	25,459
276-000.000-699.275	TRANSFER FROM CDBG - REHAB	-	-	-
FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT -EXPENDITURES		111,796	25,459	50,918
DEPT: 895.000	C.D.B.G. PROGRAMS	111,796	25,459	50,918
276-895.000-967.021	2002 SENIOR CITIZEN VAN	-	-	-
276-895.000-967.031	2003 HANDICAPPED RAMPING	-	-	-
276-895.000-967.032	2003 SIDEWALK IMPROVEMENTS	-	-	-
276-895.000-967.041	2004 HANDICAPPED RAMPING	-	-	-
276-895.000-967.042	2004 SIDEWALK IMPROVEMENTS	-	-	-
276-895.000-967.051	2005 HANDICAPPED RAMPING	-	-	-
276-895.000-967.052	2005 SIDEWALK IMPROVEMENTS	-	-	-
276-895.000-967.061	2006 HANDICAPPED RAMPING	-	-	-
276-895.000-967.062	2006 SIDEWALK IMPROVEMENTS	25,316	-	-
276-895.000-967.071	2007 HANDICAPPED RAMPING	-	-	-
276-895.000-967.072	2007 SIDEWALK IMPROVEMENTS	24,998	-	-
276-895.000-967.082	2008 SIDEWALK IMPROVEMENTS	19,966	-	-
276-895.000-967.093	2009 PARK IMPROVEMENTS	24,379	-	-
276-895.000-967.094	ADDITIONAL SIDEWALK IMPROVEMENTS	17,137	-	-
276-895.000-967.103	2010 HANDICAPPED BUILDING IMPROVEMENTS	-	25,459	50,918
276-895.000-967.104	2011 HANDICAPPED BUILDING IMPROVEMENTS	-	-	-
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	-	-	-
276-965.000-999.499	TRANSFER TO CAPITAL PROJECTS	-	-	-
	OTHER	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - REVENUE		261,999	321,575	333,750
350-000.000-402.000	TAX RECEIPTS	261,365	238,068	223,946
350-000.000-665.000	INTEREST ON INVESTMENTS	-	-	-
350-000.000-665.002	INTEREST ON INV - BK1 SAVINGS	15	-	-
350-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	-	-	-
350-000.000-665.015	INTEREST INCOME - SECURITIES	-	-	-
350-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
350-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
350-000.000-692.000	MISCELLANEOUS INCOME	619	-	-
350-000.000-699.488	TRANSFER FROM W & S CAP IMP. FUND	-	72,007	109,804
350-000.000-699.999	APPROPRIATED FUND BALANCE	-	11,500	-
FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - EXPENDITURES		309,769	321,575	333,750
DEPT: 905.000	DEBT SERVICE	309,769	321,575	333,750
350-905.000-964.002	REFUND TAX ALLOCATION	19	-	-
350-905.000-991.094	PRINCIPAL	250,000	275,000	300,000
350-905.000-996.094	INTEREST	59,000	45,825	33,000
350-905.000-997.094	PAYING AGENT FEES	750	750	750

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 351 MVHF TRANSPORTATION BONDS- REVENUE		81,980	102,550	-
351-000.000-665.000	INTEREST ON INVESTMENTS	-	-	-
351-000.000-665.002	INTEREST ON INVESTMENTS - BK1 SAVINGS	5	-	-
351-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	-	-	-
351-000.000-665.015	INTEREST INCOME - SECURITIES	-	-	-
351-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
351-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
351-000.000-699.202	TRANSFER TO MVHF	81,975	91,523	-
351-000.000-699.451	TRANSFER FROM MVH CONST. FUND	-	-	-
351-000.000-699.999	APPROPRIATED FUND BALANCE	-	11,027	-
FUND: 351 MVHF TRANSPORTATION BONDS- EXPENDITURES		82,375	102,550	-
DEPT: 905.000	DEBT SERVICE	82,375	102,550	-
351-905.000-991.096	PRINCIPAL	75,000	100,000	-
351-905.000-996.096	INTEREST	6,975	2,550	-
351-905.000-997.096	PAYING AGENT FEES	400	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 369 2001 OPC BUILDING BONDS - REVENUE		125,018	129,375	126,375
369-000.000-402.000	TAX RECEIPTS	124,132	113,083	106,374
369-000.000-665.000	INTEREST ON INVESTMENTS	-	-	-
369-000.000-665.002	INTEREST ON INV- BK 1 SAVINGS	46	-	-
369-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	-	-	-
369-000.000-665.015	INTEREST INCOME - SECURITIES	-	-	-
369-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
369-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
369-000.000-692.000	MISCELLANEOUS INCOME	840	-	-
369-000.000-699.101	TRANSFER FROM GENERAL FUND	-	-	-
369-000.000-699.999	APPROPRIATED FUND BALANCE	-	16,292	20,001
FUND: 369 2001 OPC BUILDING BONDS - EXPENDITURES		132,955	129,375	126,375
DEPT: 905.000	DEBT SERVICE	132,955	129,375	126,375
369-905.000-964.002	REFUND TAX ALLOCATION	580	-	-
369-905.000-991.001	PRINCIPAL	75,000	75,000	75,000
369-905.000-996.001	INTEREST	57,075	54,075	51,075
369-905.000-997.001	PAYING AGENT FEES	300	300	300

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 397 1990 LIMITED TAX OBLIGATION BONDS - REVENUES		215,007	205,000	-
397-000.000-665.000	INTEREST ON INVESTMENTS	-	-	-
397-000.000-665.002	INTEREST ON INV BK1 SAVINGS	7	-	-
397-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	-	-	-
397-000.000-665.015	INTEREST INCOME - SECURITIES	-	-	-
397-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
397-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
397-000.000-699.494	TRANSFER DDA	215,000	205,000	-
397-000.000-699.496	TRANS FR 90 DDA LIM CONST	-	-	-
397-000.000-699.999	APPROPRIATED FUND BALANCE	-	-	-
FUND: 397 1990 LIMITED TAX OBLIGATION BONDS - EXPENDITURES		215,750	5,000	-
DEPT: 900.000	CAPITAL CONTROL	-	5,000	-
397-900.000-996.090	INTEREST	-	5,000	-
397-900.000-997.090	PAYING AGENT FEES	-	-	-
DEPT: 905.000	DEBT SERVICE	215,750	-	-
397-905.000-991.090	PRINCIPAL	200,000	-	-
397-905.000-996.090	INTEREST	15,000	-	-
397-905.000-997.090	PAYING AGENT FEES	750	-	-
397-900.000-999.494	TRANSFER TO DDA	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 398 1991 LIMITED TAX OBLIGATION BONDS -REVENUE		268,759	256,250	-
398-000.000-665.000	INTEREST ON INVESTMENTS	-	-	-
398-000.000-665.002	INTEREST ON INV - BK1 SAVINGS	9	-	-
398-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	-	-	-
398-000.000-665.015	INTEREST INCOME - SECURITIES	-	-	-
398-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
398-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
398-000.000-699.494	TRANSFER DDA	268,750	256,250	-
398-000.000-699.999	APPROPRIATED FUND BALANCE	-	-	-
FUND: 398 1991 LIMITED TAX OBLIGATION BONDS -EXPENDITURES		269,500	256,250	-
DEPT: 900.000	CAPITAL CONTROL	-	-	-
398-900.000-996.091	INTEREST	-	-	-
398-900.000-997.091	PAYING AGENT FEES	-	-	-
DEPT: 905.000	DEBT SERVICE	269,500	256,250	-
398-905.000-991.091	PRINCIPAL	250,000	250,000	-
398-905.000-996.091	INTEREST	18,750	6,250	-
398-905.000-997.091	PAYING AGENT FEES	750	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 399 1996 REFUNDING BONDS - REVENUE		-	-	-
399-000.000-665.000	INTEREST ON INVESTMENTS	-	-	-
399-000.000-665.002	INTEREST ON INV- BK1 SAVINGS	-	-	-
399-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	-	-	-
399-000.000-665.015	INTEREST INCOME - SECURITIES	-	-	-
399-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
399-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
399-000.000-699.494	TRANSFER FROM DDA	-	-	-
399-000.000-699.999	APPROPRIATED FUND BALANCE	-	-	-
FUND: 399 1996 REFUNDING BONDS - EXPENDITURES		-	-	-
DEPT: 900.000 CAPITAL CONTROL		-	-	-
399-900.000-991.096	PRINCIPAL	-	-	-
399-900.000-996.096	INTEREST	-	-	-
399-900.000-997.096	PAYING AGENT FEES	-	-	-
DEPT: 905.000 DEBT SERVICE		-	-	-
399-905.000-991.096	PRINCIPAL	-	-	-
399-905.000-996.096	INTEREST	-	-	-
399-905.000-997.096	PAYING AGENT FEES	-	-	-
DEPT: 965.000 APPROPRIATIONS TO OTHER FUNDS		-	-	-
399-965.000-999.494	TRANS TO DDA FUND	-	-	-
				-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 404 FIRE EQUIPMENT REVOLVING EQUIP - REVENUE		111,975	78,000	400,000
404-000.000-627.002	FIRE PROTECTION-EQUIPMENT	-	-	-
404-000.000-627.003	ANN. RETAINAGE/OAKLAND TWNSHP	-	-	-
404-000.000-665.000	INTEREST ON INVESTMENTS	-	-	-
404-000.000-665.002	INTEREST ON INVESTMENTS - BK1 SVGS	17	3,000	3,000
404-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	2,065	-	-
404-000.000-665.015	INTEREST ON INVESTMENTS - SECURITIES	-	-	-
404-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
404-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
404-000.000-665.072	INTEREST ON INVESTMENTS - BANK 1	-	-	-
404-000.000-673.000	SALE OF FIXED ASSETS	9,893	-	50,000
404-000.000-675.002	CONTRIB: VILLAGE GR. (FIRE TR)	-	-	-
404-000.000-679.002	REIMBURSEMENT -- OTHER	-	-	-
404-000.000-699.101	TRANSFER FROM GENERAL FUND	100,000	75,000	150,000
404-000.000-699.999	APPROPRIATED FUND BALANCE	-	-	197,000
FUND: 404 FIRE EQUIPMENT REVOLVING EQUIP- EXPENDITURES		202,421	-	400,000
DEPT: 900.000	CAPITAL CONTROL	202,421	-	400,000
404-900.000-984.000	FIRE EQUIPMENT	202,421	-	400,000
	OTHER		-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 487 WATER & SEWER REPLACEMENT-REVENUES		-	-	-
487-000.000-665.002	INTEREST ON INV -CHASE SAVINGS	-	-	-
FUND: 487 WATER & SEWER REPLACEMENT-EXPENDITURES		-	-	-
DEPT: 956.000 APPROPRIATIONS TO OTHER FUNDS		-	-	-
487-965.000-999.592	TRANS TO WATER & SEWER FUND	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT - REVENUE		224,108	759,512	1,191,054
488-000.000-635.300	SEWER CONNECTION FEES	15,000	5,000	5,000
488-000.000-635.310	WATER CONNECTION FEES	9,000	3,000	3,000
488-000.000-665.000	INTEREST ON INVESTMENTS	-	160,000	75,000
488-000.000-665.002	INTEREST ON INV -CHASE SAVINGS	117	-	-
488-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	26,282	-	-
488-000.000-665.013	INTEREST INCOME TREASURY BILLS	-	-	-
488-000.000-665.014	INTEREST ON INVESTMENTS - TNOTES	-	-	-
488-000.000-665.015	INTEREST INCOME - SECURITIES	172,819	-	-
488-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
488-000.000-665.032	INTEREST ON INVESTMENTS -CHASE	119	-	-
488-000.000-665.047	INTEREST INCOME - HUNTINGTON	772	-	-
488-000.000-675.003	CONTRIB-GR. SAKWA(RUN/ROM WAT)	-	-	-
488-000.000-675.004	CONTRIB: ENVIRNMNT STABILIZTN	-	-	-
488-000.000-679.002	REIMBURSEMENT - OTHER	-	-	-
488-000.000-692.000	MISCELLANEOUS INCOME	-	-	-
488-000.000-699.592	TRANSFER FROM WATER & SEWER	-	-	-
488-000.000-699.999	APPROPRIATED FUND BALANCE	-	591,512	1,108,054
FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT - EXPENDITURES		1,796,116	759,511	1,191,054
DEPT: 540.000	ADMINISTRATION	1,192	-	-
488-540.000-805.000	CONTRACTUAL SERVICES	-	-	-
488-540.000-963.000	MISCELLANEOUS	1,192	-	-
DEPT: 900.000	CAPITAL CONTROL	1,794,923	759,511	1,191,054
488-900.000-806.000	ENGINEERING SERVICES	-	-	-
488-900.000-806.003	ENGINEERING SERVICES - WATER SYSTEM	-	47,813	144,750
488-900.000-806.004	ENGINEERING SERVICES - SEWER SYSTEM	-	18,491	-
488-900.000-972.000	WATER PLANT COSTS	-	25,000	375,000
488-900.000-972.001	NEW METERS	7,406	-	-
488-900.000-972.002	WATER MAIN PROJECTS	754,207	-	501,500
488-900.000-972.003	NEW EQUIPMENT - WATER SYSTEM	8	-	-
488-900.000-972.004	SITE IMPROVEMENT WATER SYSTEM	-	-	-
488-900.000-972.007	WATER MAIN REPAIR	-	20,000	20,000
488-900.000-972.011	WATER TOWER PROJECTS	-	475,000	-
488-900.000-973.002	SANITARY SEWER PROJECTS	1,032,962	61,200	-
488-900.000-973.003	NEW EQUIPMENT - SEWER SYSTEM	339	-	-
488-900.000-973.004	BANK EROSION PROB - W.W.T.P.	-	-	-
488-900.000-973.009	SEWER MAIN REPAIR	-	40,000	40,000
488-900.000-974.015	W.W.T.P. - SITE IMPROVEMENTS	-	-	-
488-900.000-989.000	UNALLOCATED	-	-	-
488-900.000-999.350	TRANS TO DEBT RETIRE. 1994 SAN INT GO BOND	-	72,007	109,804
488-900.000-999.499	TRANS TO CAPITAL PROJ OTHER	-	-	-
488-900.000-999.592	TRANS TO WATER & SEWER FUND	-	-	-
488-900.000-999.661	TRANS TO REVOLVING EQUIP FUND	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 493 PRINCIPAL SHOPPING DISTRICT- REVENUE		340,502	310,400	380,300
493-000.000-601.000	DPMP GENERAL ADMINISTRATION	-	-	-
493-000.000-601.001	DOWNTOWN NEWSLETTER	-	-	-
493-000.000-606.000	CORP SPONSORSHIP RECEIPT/EVENT	-	-	-
493-000.000-607.000	HERITAGE FESTIVAL - HF	-	-	-
493-000.000-608.000	PRINCIPAL SHOPPING DISTRICT	248,682	205,000	205,000
493-000.000-609.000	SIDEWALK SALES	1,355	1,200	800
493-000.000-611.000	MUSIC FESTIVAL/DANCIN	2,720	3,000	-
493-000.000-611.001	DANCIN- SPONSORSHIP	-	-	-
493-000.000-611.002	DANCIN- MERCHANDISE	-	-	-
493-000.000-611.003	DANCIN- RESTAURANTS	-	-	-
493-000.000-612.000	ART DOWNTOWN	-	-	-
493-000.000-612.002	ART DOWNTOWN CHALK ART REGIST.	-	-	-
493-000.000-614.000	LAGNIAPPE	850	1,200	1,000
493-000.000-614.001	LAGNIAPPE - SPONSORSHIP	-	-	-
493-000.000-615.000	GIFT CERTIFICATE PROGRAM	-	-	-
493-000.000-616.001	KRIS KRINGLE MARKET	-	10,000	-
493-000.000-617.000	CONTR SPONSORS/MTBS	-	-	-
493-000.000-619.000	WINTER MAGAZINE	22,600	23,000	24,000
493-000.000-620.000	DOWNTOWN DEAL OF THE DAY	-	-	-
493-000.000-621.000	SPRING MAGAZINE	24,090	23,000	24,000
493-000.000-622.000	SUMMER GENERAL AWARENESS PROG.	9,885	18,000	7,000
493-000.000-622.001	FALL GENERAL AWARENESS PROG.	-	-	-
493-000.000-622.002	ANNUAL AWARENESS PROGRAMNSOR	-	-	-
493-000.000-623.002	ART DOWNTOWN CHALK ART REGIS	-	-	-
494-000.493-623.005	MUSIC ART DOWNTOWN	-	-	-
493-000.000-623.006	ART DOWNTOWN CORPORATE SPONSOR	-	-	-
493-000.000-623.007	ART DOWNTOWN CO-OP PRINT	-	-	-
493-000.000-623.008	GALLERY CRAWLS	-	-	-
493-000.000-624.001	MID WINTER EVENT	11,860	9,000	10,000
493-000.000-624.003	SPRING COOPERATIVE	-	-	-
493-000.000-624.007	SUMMER COOPERATIVE	-	-	-
493-000.000-624.009	BIKE RACE/ TOUR DE MICH.	-	-	-
493-000.000-624.011	GENERAL HOLIDAY	8,090	6,000	10,000
493-000.000-624.013	EWE REVUE - SPONSORSHIP	-	-	65,000
493-000.000-624.014	MOVIES IN THE MOONLIGHT	2,270	4,500	4,500
493-000.000-625.000	WONT YOU BE MY NEIGHBOR	-	-	-
493-000.000-632.000	FLOWER BARRELS	-	-	-
493-000.000-633.000	LIGHT THE TOWN/THANK YOU	-	-	-
493-000.000-634.721	HOLIDAY OPEN HOUSE	-	-	-
493-000.000-634.738	GIRLS NIGHT OUT	7,600	3,000	7,500
493-000.000-634.740	CALENDAR	-	-	-
493-000.000-634.741	AFTER THANKSGIVING SALE	-	-	-
493-000.000-634.742	DESPERATE HUSBANDS	-	-	-
493-000.000-634.743	FLOWER EVENT	-	-	-
493-000.000-634.744	HOLIDAY WINDOWS	-	-	-
493-000.000-634.745	ST. PATTI'S	-	-	-
493-000.000-634.746	SUPERBOWL	-	-	-
493-000.000-634.747	WEDDINGS	-	3,000	3,500
493-000.000-634.748	HALLOWEEN EVENTS	500	500	500
493-000.000-634.749	LATE NITE THURSDAYS	-	-	-
493-000.000-634.750	WEBSITE	-	-	-
493-000.000-634.751	KRIS KRINGLE MARKET	-	-	10,000
493-000.000-634.752	DOWNTOWN COOKBOOK	-	-	7,500
493-716.000-569.000	STATE GRANTS	-	-	-
493-000.000-665.000	INCOME ON INVESTMENTS	-	-	-
493-000.000-665.002	INTEREST ON INVESTMENTS - CHASE SVGS	-	-	-
493-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
493-000.000-665.032	INTEREST ON INVESTMENTS - CHASE INV	-	-	-
493-000.000-665.961	PSD INTEREST & PENALTIES	-	-	-
494-000.000-665.072	INTEREST ON INVESTMENTS - MBIA	-	-	-
493-000.000-671.001	CONTRIBUTIONS FROM OTHER FUNDS	-	-	-
493-000.000-692.000	MISCELLANEOUS INCOME	-	-	-
493-000.000-699.101	TRANSFER FROM GENERAL FUND	-	-	-
493-000.000-699.494	TRANSFER FROM D.D.A.	-	-	-
493-000.000-699.805	TRANS FRM DDA/CONTRACTUAL SRV - PSD	-	-	-
493-000.000-699.999	APPROPRIATED FUND BALANCE	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 493 PRINCIPAL SHOPPING DISTRICT- EXPENDITURES		340,502	293,800	380,300
DEPT: 000.000	GENERAL	26,994	-	-
493-000.000-999.494	TRANSFER TO DDA FUND	26,994	-	-
DEPT: 701.000	GENERAL AND ADMINISTRATIVE - GA	-	12,500	55,863
493-701.000-701.000	SUPERVISOR SALARIES	-	-	-
493-701.000-701.001	EMPLOYEE WAGES	-	-	37,697
493-701.000-701.002	PART TIME WAGES	-	-	-
493-701.000-701.003	OVERTIME WAGES	-	-	3,806
493-701.000-700.000	EXPENDITURE CONTROL	-	-	-
493-701.000-703.130	DDA DIRECTOR - STAFF SALARIES	-	-	-
493-701.000-704.109	DDA WAGES PART-TIME	-	-	-
493-701.000-709.101	OVERTIME	-	-	-
493-701.000-710.101	LONGEVITY	-	-	840
493-701.000-715.000	FICA	-	-	3,239
493-701.000-716.000	HOSPITALIZATION	-	-	5,756
493-701.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	1,200
493-701.000-717.000	EMPLOYEE LIFE INSURANCE	-	-	249
493-701.000-718.000	RETIREMENT CONTRIBUTION	-	-	1,390
493-701.000-719.000	DENTAL/OPTICAL	-	-	1,400
493-701.000-720.000	WORKER'S COMP. INSURANCE	-	-	163
493-701.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	-	123
493-701.000-728.000	POSTAGE	-	-	-
493-701.000-729.000	PRINTING & OFFICE SUPPLIES	-	-	-
493-701.000-757.000	OPERATING SUPPLIES	-	-	-
493-701.000-793.000	BANNER INSTALLATION	-	-	-
493-701.000-794.000	GRAPHIC DESIGN	-	-	-
493-701.000-863.000	TRAVEL, TRAINING AND CONFERENCES	-	-	-
493-701.000-957.000	DUES & SUBSCRIPTIONS	-	-	-
493-701.000-961.000	CASH-SHORT OR OVER	-	-	-
493-701.000-963.000	MISCELLANEOUS	-	-	-
493-701.000-963.002	MERCHANT SERVICE FEES	-	-	-
493-701.000-999.998	BUDGET CONTINGENCIES	-	12,500	-
DEPT: 707.000	HERITAGE FESTIVAL - HF	-	500	-
493-707.000-728.000	POSTAGE	-	-	-
493-707.000-757.000	OPERATING SUPPLIES	-	-	-
493-707.000-790.007	AD PR - SIGNAGE	-	-	-
493-707.000-791.003	AD PL - OUTDOOR PRODUCTIONS	-	-	-
493-707.000-793.000	BANNER INSTALLATION	-	-	-
493-707.000-805.000	CONTRACTUAL SERVICES	-	500	-
DEPT: 708.000	KRIS KRINGLE MARKET	-	-	15,000
493-708.000-790.007	AD PR - SIGNAGE	-	-	-
493-708.000-861.000	EQUIPMENT RENTAL	-	-	-
493-708.000-963.000	MISCELLANEOUS	-	-	15,000
DEPT: 709.000	SIDEWALK SALES - SS	7,498	8,000	7,000
493-709.000-731.000	LICENSE AND FEES	-	-	-
493-709.000-790.002	AD PR - NEWSPAPER	1,000	650	650
493-709.000-790.003	AD PR - PRINTING/GRAPHICS	275	1,050	1,050
493-709.000-790.007	AD PR - SIGNAGE	210	100	100
493-709.000-790.010	AERIAL ADVERTISING	-	-	-
493-709.000-790.011	SEARCHLIGHT ADVERTISING	-	-	-
493-709.000-791.001	AD PL - RADIO ADV	-	-	-
493-709.000-791.002	AD PL - NEWSPAPER ADV	2,230	2,600	1,700
493-709.000-791.003	AD PL - OUTDOOR PRODUCTIONS	149	300	300
493-709.000-791.009	AD PL - MAGAZINE ADV	-	-	-
493-709.000-792.000	BANNERS	687	500	500
493-709.000-794.000	GRAPHIC DESIGN	-	-	-
493-709.000-805.000	CONTRACTUAL SERVICES	2,948	2,800	2,700
DEPT: 710.000	MAIN STREET MAKEOVER	-	-	87,437
493-710.000-963.000	MISCELLANEOUS	-	-	87,437

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT: 711.000	DANCING THE STREETS	22,303	20,000	-
493-711.000-728.000	POSTAGE	-	-	-
493-711.000-757.000	OPERATING SUPPLIES	-	-	-
493-711.000-780.000	GROUNDS MAINTENANCE-MATERIALS	-	-	-
493-711.000-790.003	AD PR - PRINTING/GRAPHICS	325	1,500	-
493-711.000-790.007	AD PR - SIGNAGE	1,096	1,000	-
493-711.000-791.001	AD PL - RADIO ADV	-	-	-
493-711.000-791.002	AD PL - NEWSPAPER ADV	3,110	3,000	-
493-711.000-791.003	AD PL - OUTDOOR PRODUCTIONS	-	-	-
493-711.000-791.010	EVENING ENTERTAINMENT	4,400	1,300	-
493-711.000-791.011	CHILDRES'S ENTERTAINMENT	945	1,000	-
493-711.000-791.012	SPONSORSHIP FULFILLMENT	-	-	-
493-711.000-791.013	MERCHANDISE	-	-	-
493-711.000-791.015	ELECTRICAL	3,506	3,000	-
493-711.000-791.016	SECURITY	200	2,500	-
493-711.000-792.000	BANNERS	1,039	1,000	-
493-711.000-794.000	GRAPHIC DESIGN	-	-	-
493-711.000-805.000	CONTRACTUAL SERVICES	1,075	500	-
493-711.000-861.000	EQUIPMENT RENTAL	6,407	5,000	-
493-711.000-921.000	LIGHT & POWER	-	-	-
493-711.000-963.000	MISCELLANEOUS	200	200	-
DEPT: 712.000	ART DOWNTOWN - AD	1,780	1,400	-
493-712.000-757.000	OPERATING SUPPLIES	-	-	-
493-712.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-712.000-790.007	AD PR - SIGNAGE	830	-	-
493-712.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-712.000-794.000	GRAPHIC DESIGN	-	-	-
493-712.000-805.000	CONTRACTUAL SERVICES	950	1,400	-
DEPT: 714.000	LAGNIAPPE - LAG	7,615	10,000	9,000
493-714.000-728.000	POSTAGE	-	-	-
493-714.000-731.000	LICENSE AND FEES	-	-	-
493-714.000-790.003	AD PR - PRINTING/GRAPHICS	1,169	2,100	2,100
493-714.000-790.007	AD PR - SIGNAGE	90	300	300
493-714.000-791.001	AD PL - RADIO ADV	-	-	-
493-714.000-791.002	AD PL - NEWSPAPER ADV	2,124	2,300	1,300
493-714.000-791.003	AD PL - OUTDOOR PRODUCTIONS	-	-	-
493-714.000-793.000	BANNER INSTALLATION	500	500	500
493-714.000-794.000	GRAPHIC DESIGN	-	-	-
493-714.000-805.000	CONTRACTUAL SERVICES	3,470	4,300	4,300
	BIG BRIGHT	-	-	-
493-714.000-805.007	GIFT CERTIFICATE -- LAGNIAPPE	-	-	-
493-714.000-963.000	MISCELLANEOUS	261	500	500
DEPT: 715.000	ANNUAL AWARENESS PROGRAM	105,313	92,500	65,500
493-715.000-790.003	AD PR - PRINTING/GRAPHICS	23,679	12,000	7,000
493-715.000-791.001	AD PL - RADIO ADV	-	-	-
493-715.000-791.002	AD PL - NEWSPAPER ADV	15,264	20,000	-
493-715.000-791.003	AD PL - OUTDOOR PRODUCTIONS	-	-	-
493-715.000-791.004	AD PL - TV	40,000	40,000	40,000
493-715.000-791.009	AD PL - MAGAZINE ADV	3,925	-	-
493-715.000-792.000	BANNERS	6,774	8,000	6,000
493-715.000-794.000	GRAPHIC DESIGN	5,585	8,000	6,500
493-715.000-963.000	MISCELLANEOUS	10,086	4,500	6,000
DEPT: 716.000	MID-WINTER EVENT	18,090	20,000	20,000
493-716.000-731.000	LICENSE AND FEES	8,860	10,500	10,500
493-716.000-624.001	FIRE & ICE FESTIVAL			
493-716.000-762.000	FIRE & ICE PROGRAM			
493-716.000-790.003	AD PR - PRINTING/GRAPHICS	675	700	700
493-716.000-790.007	AD PR - SIGNAGE	503	700	700
493-716.000-791.001	AD PL - RADIO ADV	-	-	-
493-716.000-791.002	AD PL - NEWSPAPER ADV	1,594	1,000	1,000
493-716.000-792.000	BANNERS	500	500	500
493-716.000-794.000	GRAPHIC DESIGN	-	-	-
493-716.000-805.000	CONTRACTED SERVICES	5,504	6,300	6,300
493-716.000-963.000	MISCELLANEOUS	454	300	300

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT: 717.000	DOWNTOWN COOKBOOK	-	-	3,000
493-717.000-963.000	MISCELLANEOUS	-	-	3,000
DEPT: 719.000	WINTER MAGAZINE	61,282	53,000	48,000
493-719.000-728.000	POSTAGE	10,624	11,300	9,300
493-719.000-757.000	OPERATING SUPPLIES	61	-	-
493-719.000-790.003	AD PR - PRINTING/GRAPHICS	39,197	29,500	26,500
493-719.000-794.000	GRAPHIC DESIGN	7,200	7,200	7,200
493-719.000-805.000	CONTRACTUAL SERVICES	4,200	5,000	5,000
DEPT: 720.000	SPRING MAGAZINE	60,164	53,000	48,000
493-720.000-728.000	POSTAGE	12,663	11,300	9,300
493-720.000-757.000	OPERATING SUPPLIES	-	-	-
493-720.000-790.003	AD PR - PRINTING/GRAPHICS	40,181	-	-
493-720.000-791.001	AD PL - RADIO ADV	-	29,500	26,500
493-720.000-794.000	GRAPHIC DESIGN	3,600	7,200	7,200
493-720.000-805.000	CONTRACTUAL SERVICES	3,721	5,000	5,000
DEPT: 721.000	HOLIDAY OPEN HOUSE	2,346	2,400	-
493-721.000-757.000	OPERATING SUPPLIES	-	-	-
493-721.000-790.003	AD PR - PRINTING/GRAPHICS	845	900	-
493-721.000-790.007	AD PR - SIGNAGE	-	-	-
493-721.000-791.002	AD PL - NEWSPAPER ADV	1,461	1,500	-
493-721.000-794.000	GRAPHIC DESIGN	-	-	-
493-721.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-721.000-963.000	MISCELLANEOUS	40	-	-
DEPT: 722.000	DOWNTOWN NEWSLETTER	-	-	-
493-722.000-728.000	POSTAGE	-	-	-
493-722.000-729.000	PRINTING & OFFICE SUPPLIES	-	-	-
493-722.000-805.000	CONTRACTUAL SERVICES	-	-	-
DEPT: 727.000	OPEN LATE SUNDAYS	-	-	-
493-727.000-757.000	OPERATING SUPPLIES	-	-	-
493-727.000-791.001	AD PL - RADIO ADV	-	-	-
493-727.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
DEPT: 728.000	VIP THAN YOU	-	-	-
493-728.000-728.000	POSTAGE	-	-	-
493-728.000-731.000	LICENSE AND FEES	-	-	-
493-728.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-728.000-791.014	CATERING	-	-	-
DEPT: 734.000	HOLIDAY PROGRAM	2,108	2,100	-
493-734.000-790.003	AD PR - PRINTING/GRAPHICS	2,068	2,100	-
493-734.000-790.007	AD PR - SIGNAGE	-	-	-
493-734.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-734.000-963.000	MISCELLANEOUS	40	-	-
DEPT: 736.000	MOVIES IN THE MOONLIGHT	10,336	8,500	10,000
493-736.000-790.003	AD PR - PRINTING/GRAPHICS	400	450	450
493-736.000-790.007	AD PR - SIGNAGE	252	200	200
493-736.000-791.002	AD PL - NEWSPAPER ADV	1,510	1,700	1,700
493-736.000-791.015	ELECTRICAL	-	-	-
493-736.000-792.000	BANNERS	687	500	500
493-736.000-794.000	GRAPHIC DESIGN	235	250	250
493-736.000-805.000	CONTRACTUAL SERVICES	1,152	1,200	1,200
493-736.000-861.000	EQUIPMENT RENTAL	5,800	4,200	4,200
493-736.000-963.000	MISCELLANEOUS	300	-	1,500
DEPT: 737.000	SPRING EVENT	-	-	-
493-737.000-757.000	OPERATING SUPPLIES	-	-	-
493-737.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-737.000-790.007	AD PR - SIGNAGE	-	-	-
493-737.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-737.000-794.000	GRAPHIC DESIGN	-	-	-
493-737.000-805.000	CONTRACTUAL SERVICES	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT: 738.000	GIRLS NIGHT OUT	7,370	4,000	7,000
493-738.000-790.003	AD PR - PRINTING/GRAPHICS	5,771	3,000	5,000
493-738.000-791.002	AD PL - NEWSPAPER ADV	200	-	-
493-738.000-805.000	CONTRACTUAL SERVICES	456	500	1,000
493-738.000-963.000	MISCELLANEOUS	943	500	1,000
DEPT: 739.000	GALLERY CRAWLS	-	-	-
493-739.000-729.000	AD PR - PRINTING/GRAPHICS	-	-	-
493-739.000-791.002	AD PR - SIGNAGE	-	-	-
493-739.000-794.000	AD PL - NEWSPAPER ADV	-	-	-
493-739.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 740.000	CALENDAR	-	-	-
493-740.000-757.000	OPERATING SUPPLIES	-	-	-
493-740.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-740.000-790.007	AD PR - SIGNAGE	-	-	-
493-740.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-740.000-794.000	GRAPHIC DESIGN	-	-	-
493-740.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-740.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 741.000	AFTER THANKSGIVING SALE	-	-	-
493-741.000-757.000	OPERATING SUPPLIES	-	-	-
493-741.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-741.000-790.007	AD PR - SIGNAGE	-	-	-
493-741.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-741.000-794.000	GRAPHIC DESIGN	-	-	-
493-741.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-741.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 742.000	DESPERATE HUSBANDS	-	-	-
493-742.000-757.000	OPERATING SUPPLIES	-	-	-
493-742.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-742.000-790.007	AD PR - SIGNAGE	-	-	-
493-742.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-742.000-794.000	GRAPHIC DESIGN	-	-	-
493-742.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-742.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 743.000	FLOWER EVENT	-	-	-
493-743.000-757.000	OPERATING SUPPLIES	-	-	-
493-743.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-743.000-790.007	AD PR - SIGNAGE	-	-	-
493-743.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-743.000-794.000	GRAPHIC DESIGN	-	-	-
493-743.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-743.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 744.000	HOLIDAY WINDOWS	-	400	-
493-744.000-757.000	OPERATING SUPPLIES	-	-	-
493-744.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-744.000-790.007	AD PR - SIGNAGE	-	-	-
493-744.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-744.000-794.000	GRAPHIC DESIGN	-	-	-
493-744.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-744.000-963.000	MISCELLANEOUS	-	400	-
DEPT: 745.000	ST. PATTI'S	-	-	-
493-745.000-757.000	OPERATING SUPPLIES	-	-	-
493-745.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-745.000-790.007	AD PR - SIGNAGE	-	-	-
493-745.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-745.000-794.000	GRAPHIC DESIGN	-	-	-
493-745.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-745.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 746.000	SUPERBOWL	-	-	-
493-746.000-757.000	OPERATING SUPPLIES	-	-	-
493-746.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-746.000-790.007	AD PR - SIGNAGE	-	-	-
493-746.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-746.000-794.000	GRAPHIC DESIGN	-	-	-
493-746.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-746.000-963.000	MISCELLANEOUS	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT: 747.000	WEDDINGS	-	4,000	4,000
493-747.000-757.000	OPERATING SUPPLIES	-	-	-
493-747.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-747.000-790.007	AD PR - SIGNAGE	-	-	-
493-747.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-747.000-794.000	GRAPHIC DESIGN	-	-	-
493-747.000-805.000	CONTRACTUAL SERVICES	-	4,000	4,000
493-747.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 748.000	HALLOWEEN EVENTS	1,077	1,500	500
493-748.000-757.000	OPERATING SUPPLIES	137	-	-
493-748.000-790.003	AD PR - PRINTING/GRAPHICS	50	500	100
493-748.000-790.007	AD PR - SIGNAGE	-	-	-
493-748.000-791.002	AD PL - NEWSPAPER ADV	890	600	-
493-748.000-794.000	GRAPHIC DESIGN	-	-	-
493-748.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-748.000-963.000	MISCELLANEOUS	-	400	400
DEPT: 749.000	LATE NITE THURSDAYS	2,941	-	-
493-749.000-757.000	OPERATING SUPPLIES	-	-	-
493-749.000-790.003	AD PR - PRINTING/GRAPHICS	200	-	-
493-749.000-790.007	AD PR - SIGNAGE	-	-	-
493-749.000-791.002	AD PL - NEWSPAPER ADV	401	-	-
493-749.000-794.000	GRAPHIC DESIGN	-	-	-
493-749.000-805.000	CONTRACTUAL SERVICES	2,340	-	-
493-749.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 750.000	WEBSITE	3,284	-	-
493-750.000-757.000	OPERATING SUPPLIES	-	-	-
493-750.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-750.000-790.007	AD PR - SIGNAGE	-	-	-
493-750.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-750.000-794.000	GRAPHIC DESIGN	-	-	-
493-750.000-805.000	CONTRACTUAL SERVICES	3,284	-	-
493-750.000-963.000	MISCELLANEOUS	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- REVENUE		2,221,920	2,673,636	1,676,056
DDA REVENUE		2,209,901	2,623,636	1,576,056
494-000.000-402.000		1,570,765	1,403,063	1,231,846
494-000.000-402.001	CURRENT LEVY - REAL PROPERTY TAXES			
494-000.000-402.002	CURRENT LEVY - PERSONAL PROPERTY TAXES	-	-	-
494-000.000-402.099	SCHOOL TAXES/ESCROW	506,600	462,988	-
494-000.000-605.000	MEMBERSHIP PROGRAM	8,475	-	-
494-000.000-616.000	DDA FARMER'S MARKET	20,047	10,000	16,000
494-000.000-616.001	KRIS KRINGLE MARKET	793	5,000	-
494-000.000-626.000	DDA BUSINESS DEVELOPMENT			
494-000.000-646.000	SALE OF PRINTED MATTER	-	-	-
494-000.000-665.000	INTEREST INCOME	-	20,000	20,000
494-000.000-665.002	INTEREST IN INV - CHASE SAVINGS	141	-	-
494-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	11,644	-	-
494-000.000-665.013	INTEREST INCOME TREASURY BILLS			
494-000.000-665.015	INTEREST INCOME- SECURITIES	12,340	-	-
494-000.000-665.017	INTEREST INCOME - CHARTER ONE	1,573	-	-
494-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
494-000.000-665.032	INTEREST ON INVESTMENTS - CHASE INV	-	-	-
494-000.000-665.072	INTEREST ON INVESTMENTS - MBIA	-	-	-
494-000.000-665.099	INTEREST ON INVESTMENTS	-	-	-
494-000.000-665.199	INTEREST ON INVESTMENTS	-	-	-
494-000.000-665.961	PSD INTEREST & PENALTIES	463	-	-
494-000.000-671.002	CONTRIBUTIONS IN LIEU OF PARKING	-	-	-
494-000.000-671.003	CONTRIBUTIONS -BENCHES	-	-	-
494-000.000-672.002	PRINCIPAL SHOPPING DISTRICT	-	-	-
494-000.000-679.000	REIMBURSMNT INSURANCE LOSS	-	-	-
494-000.000-679.002	REUIMBURSEMENT--OTHER	-	-	-
494-000.000-692.000	MISCELLANEOUS	47,113	500	500
494-000.000-692.002	D.D.A. SNOW REMOVAL	2,953	3,000	-
494-000.000-699.101	TRANSFER FROM GENERAL FUND	-	-	-
494-000.000-699.397	TRANSFER FROM 90 LTD BOND DEBT			
494-000.000-699.398	TRANSFER FR DDA 1990 LIM BOND			
494-000.000-699.399	TRANSFER FROM 1996 REFUNDING	-	-	-
494-000.000-699.493	TRANSFER FROM PSD FUND	26,994	-	-
494-000.000-699.999	APPROPRIATED FUND BALANCE	-	719,085	307,710
BIG BRIGHT LIGHT SHOW		5,000	50,000	100,000
494-000.000-618.000	BIG BRIGHT LIGHT SHOW	5,000	50,000	100,000
DEPT: 000.493 PROMOTIONS CMTE REVENUE		7,019	-	-
493-000.000-601.000	DPMP GENERAL ADMINISTRATION	-	-	-
494-000.493-608.000	PRINCIPAL SHOPPING DISTRICT	7,019	-	-
493-000.000-634.740	CALENDAR	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- EXPENDITURES		2,273,595	2,673,637	1,676,056
DEPT: 752.000	BIG BRIGHT LIGHT SHOW	-	-	260,000
494-752.000-761.000	BIG BRIGHT LIGHT FUND RAISING			10,000
494-752.000-618.000	BIG BRIGHT LIGHT SHOW			250,000
494-752.000-805.000	CONTRACTUAL SERVICES			-
DEPT: 896.000	OPERATIONS	1,050,899	1,081,129	601,786
494-896.000-701.000	SUPERVISOR SALARIES	60,503	60,008	60,008
494-896.000-701.001	EMPLOYEE WAGES	76,370	75,694	37,997
494-896.000-701.002	PART TIME WAGES	19,252	17,801	-
494-896.000-701.003	OVERTIME WAGES	5,846	7,642	3,836
494-896.000-700.000	EXPENDITURE CONTROL	-	-	-
494-896.000-703.130	DDA DIRECTOR - STAFF SALARIES	(786)	-	-
494-896.000-704.109	DDA WAGES PART-TIME	711	-	-
494-896.000-709.101	OVERTIME	422	-	-
494-896.000-710.101	LONGEVITY	-	2,100	1,960
494-896.000-715.000	FICA	8,798	12,435	7,887
494-896.000-716.000	HOSPITALIZATION	24,879	17,184	20,954
494-896.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	4,500	2,400	4,800
494-896.000-717.000	EMPLOYEE LIFE INSURANCE	1,106	896	647
494-896.000-718.000	RETIREMENT CONTRIBUTION	8,682	13,546	11,166
494-896.000-719.000	DENTAL/OPTICAL	3,182	4,200	2,800
494-896.000-720.000	WORKER'S COMP. INSURANCE	457	648	430
494-896.000-721.000	UNEMPLOYMENT COMP. INSURANCE	83	259	247
494-896.000-728.000	POSTAGE	11,082	10,000	5,800
494-896.000-729.000	PRINTING & OFFICE SUPPLIES	10,955	19,500	16,000
494-896.000-757.000	OPERATING SUPPLIES	3,362	3,500	1,500
494-896.000-760.000	FARMERS MARKET - OP SUPPLIES	13,710	15,000	16,000
494-896.000-761.000	BIG BRIGHT FUNDRAISING	200	10,000	-
494-896.000-801.000	ADMINISTRATIVE CROSS CHARGE	102,600	89,181	97,275
494-896.000-803.000	LEGAL SERVICES	46,955	10,000	10,000
494-896.000-804.000	AUDITING	12,128	5,000	2,544
494-896.000-805.000	CONTRACTUAL SERVICES - BIG BRIGHT	291,238	250,000	-
494-896.000-805.006	CONTRACT SVCS - PROMOTIONS COMMITTEE	-	-	-
494-896.000-805.008	CONTRACT SVCS - ORG. COMMITTEE	12,489	15,000	3,000
494-896.000-805.009	CONTRACT SVCS - BUS. DEV. COMMITTEE	24,447	23,000	13,000
494-896.000-805.010	CONTRACT SVCS - D.P.W.	42,285	25,000	25,000
494-896.000-805.011	CONTRACT SVCS - MAINTENANCE	72,264	70,650	36,000
494-896.000-805.012	CONTRACT SVCS - COPY MACH MTC	-	-	-
494-896.000-805.025	CONTRACT SVCS - DOWNTOWN POLICE	16,683	20,000	17,000
494-896.000-805.027	CONTRACT SVCS - CABLE CASTING	3,692	3,625	3,625
494-896.000-805.029	CONTRACT SVCS - GREEN CITY	-	10,000	2,500
494-896.000-805.030	CONTRACT SVCS - DUMPSTERS	-	46,110	46,110
494-896.000-805.031	CONTRACT SVCS - PARKING LOT SNOW	-	46,000	45,000
494-896.000-805.033	FIRE DEPT BANNER HANGING	-	-	-
494-896.000-805.703	CONTRACT SVCS - EMPLOYMENT	1,811	2,000	750
494-896.000-815.000	CONTRACT SVCS - COMP MTC	2,083	1,500	1,000
494-896.000-840.000	CONTRACT SVCS - PERSONNEL RCRT	-	-	-
494-896.000-850.000	TELEPHONE	2,824	4,000	3,000
494-896.000-850.001	TELEPHONE LEASE	467	500	500
494-896.000-861.000	EQUIPMENT RENTAL	-	-	-
494-896.000-861.002	EQUIPMENT LEASE - COPY MACHINE	15,307	18,000	16,000
494-896.000-863.000	TRAVEL, MEETINGS & CONFERENCES	260	-	-
494-896.000-863.001	PROFESSIONAL DEVELOPMENT	300	1,500	750
494-896.000-863.002	TRAVEL	2,921	3,000	1,500
494-896.000-863.003	MAIN STREET MANAGER CERTIFICATION	-	1,500	-
494-896.000-864.000	LOCAL MILEAGE ALLOWANCE	349	1,000	700
494-896.000-883.000	COMMUNITY AFFAIRS	3,805	4,000	2,000
494-896.000-883.002	OAKLAND CTY GRT -CHALK ART	-	-	-
494-896.000-900.000	PUBLISHING LEGAL NOTICES ETC.	-	-	-
494-896.000-910.000	FACADE LOAN PROGRAM	-	-	-
494-896.000-912.000	GENERAL INSURANCE	14,188	16,000	14,000
494-896.000-921.000	LIGHT & POWER	49,931	50,000	35,000
494-896.000-922.000	HEAT-BUILDING	302	400	400
494-896.000-923.000	WATER & SEWER CHARGES	-	-	-
494-896.000-931.000	MAINTENANCE & REPAIRS - EQUIP	99	1,000	500
494-896.000-931.368	MAINTENANCE - PROPERTY	32,839	37,400	-
494-896.000-940.000	RENTAL OF LAND	28,980	28,950	24,000
494-896.000-940.001	RENTAL OF LAND - MASONIC LOT	3,000	3,000	3,000
494-896.000-940.002	RENTAL OF LAND - D.D.A. OTHER	-	-	-
494-896.000-957.000	DUES & SUBSCRIPTIONS	2,599	3,000	1,500
494-896.000-961.000	CASH-SHORT OR OVER	50	-	-
494-896.000-963.000	MISCELLANEOUS	1,780	500	-
494-896.000-963.002	MERCHANT SERVICE FEES	-	-	100
494-896.000-964.001	TAXES-DUE TO OTHERS	-	-	-
494-896.000-964.002	REFUND - TAX ALLOCATION	-	5,000	2,500
494-896.000-964.004	ESCROW INTEREST DUE TO OTHERS	-	-	-
494-896.000-969.000	INSURANCE LOSSES & DED.	-	500	500
494-896.000-980.001	NEW EQUIPMENT-COMPUTER	3,196	2,000	1,000
494-896.000-989.000	UNALLOCATED	5,714	10,000	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT: 900.000	CAPITAL CONTROL	702,291	1,116,758	774,770
494-900.000-805.000	CONTRACTUAL SERVICES	2,025	-	-
494-900.000-910.001	FAÇADE/SIGN GRANT PROGRAM	7,865	30,000	30,000
494-900.000-974.000	SITE IMPROVEMENT	-	-	-
494-900.000-974.019	CAPITAL ASSETS - MAINT & MINOR	-	-	47,000
494-900.000-974.092	MAIN ST RECON- 2006	111,038	-	-
494-900.000-974.093	RIVER WALK BRIDGE 2006	3,777	-	-
494-900.000-974.094	RESURFACING PROGRAM -2007	-	-	-
494-900.000-974.095	MAIN ST ENHANCEMENT-2008	129,801	-	-
494-900.000-974.096	ALLEYWAY IMPROVEMENT STUDY2009	62,696	-	-
494-900.000-974.097	BIG BRIGHT LIGHT SHOW -2009	-	-	-
494-900.000-974.098	ROAD RESURFACE- 2009	103,254	-	-
494-900.000-974.099	WAYFINDING SIGNAGE PHASE1-09	23,104	-	-
494-900.000-974.100	ALLEY AESTHETICS	-	30,000	-
494-900.000-974.101	OLD TOWNE MILL/RECAP 2010	3,675	-	-
494-900.000-974.102	SIDEWALK REPLACEMENTS 2010	-	10,000	-
494-900.000-974.103	ST ANDREWS/MCNEELY PARKING2010	-	-	-
494-900.000-974.104	WALNUT BLVD MILL/RECAP 2010	-	-	-
494-900.000-974.105	WAYFINDING SIGNAGE PHASEII -10	-	-	-
494-900.000-974.106	DEPOT PLAZA REHAB	896	-	-
494-900.000-974.107	WATER STREET PAVING	152,581	-	-
494-900.000-974.109	PAINT CREEK BRIDGE IMPROVEMENTS	-	816,000	-
494-900.000-974.110	RIVERWALK - IMPROVEMENTS	-	110,000	-
494-900.000-974.111	MICRO-LOAN OU ADMIN	-	40,000	-
494-900.000-974.124	MILL STREET EXTENSION	-	-	-
494-900.000-974.148	WAYFINDING SIGNAGE			105,500
494-900.000-974.149	MAIN STREET ENHANCEMENTS (PART OF 2012) MDOT			262,250
494-900.000-974.150	MAIN STREET ENHANCEMENTS (PART OF 2012) NON MDOT			76,000
494-900.000-974.151	MAIN STREET MANAGEMENT			35,000
494-900.000-974.152	MICRO-LOAN OU ADMIN			40,000
494-900.000-974.153	MICRO-LOAN DDA INVESTMENT			100,000
494-900.000-975.000	PURCH, BLDGS, ADDITIONS, LAND	1,710	-	-
494-900.000-975.001	LAND PURCHASE -OPTION LEGACY	-	-	-
494-900.000-977.000	NEW EQUIPMENT	5,000	5,000	5,000
494-900.000-989.000	UNALLOCATED	-	-	-
494-900.000-994.003	LAND CONTRACT - 124 WALNUT	-	-	-
494-900.000-994.008	LAND CONTRACT - 414 WALNUT	-	-	-
494-900.000-994.010	LAND CONTRACT -E. 2nd ST LOT	20,849	1,738	-
494-900.000-994.011	LAND CONTRACT - 312 MAIN ST	74,020	74,020	74,020
494-900.000-999.003	LIGHTING - ALLEY RESERVE	-	-	-
494-900.000-999.004	WALKWAY - RESERVE	-	-	-
494-900.000-999.005	MAIN STREET RECONSTRUCTION - RESERVE	-	-	-
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	520,405	475,750	39,500
494-965.000-999.202	TRANS TO MVH MAJOR STREET FUND	2,500	2,500	2,500
494-965.000-964.002	REFUND-TAX ALLOCATION	155		25,000
494-965.000-999.203	TRANS TO MVH LOCAL STREET FUND	-	-	-
494-965.000-999.397	TRANS TO DDA 1990 BOND DEBT	215,000	205,000	-
494-965.000-999.398	TRANS TO DDA 1991 BOND DEBT	268,750	256,250	-
494-965.000-999.399	TRANS TO DDA 1996 BOND DEBT	-	-	-
494-965.000-999.497	TRANS TO 91 DDA BOND DEBT	-	-	-
494-965.000-999.516	TRANS TO AUTO PARKING FUND	34,000	12,000	12,000

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 499 GENERAL CAPITAL PROJECT - REVENUE		31,902	332,500	590,500
499-000.000-495.000	RECEIPTS- SIDEWALK CONST.	-	-	-
499-000.000-665.000	INCOME ON INVESTMENTS	-	40,000	20,000
499-000.000-665.002	INTEREST ON INV - CHASE SAVINGS	58	-	-
499-000.000-665.003	INTEREST OF CERTIFICATE OF DEP	9,040	-	-
499-000.000-665.015	INTEREST INCOME - SECURITIES	7,137	-	-
499-000.000-665.022	INTERST OF INVESTMENTS - COMERICA	676	-	-
499-000.000-665.032	INTEREST ON INVESTMENTS- CHASE INV	-	-	-
499-000.000-665.072	INTEREST ON INVESTMENTS- MBIA	1,504	-	-
499-000.000-665.300	INTEREST ON SPECIAL ASSESSMENT	-	-	-
499-000.000-671.006	REFUND- TRAILWAYS	-	-	-
499-000.000-671.010	REIMBURSE/DINOSAUR HILL- D.H.	-	-	-
499-000.000-671.011	REIMBURSE/DINOSAUR HILL- STATE	-	-	-
499-000.000-671.012	REFUND MDOT- WALKWAY	-	-	-
499-000.000-671.013	RECEIPTS- ARTS & APPLES	-	-	-
499-000.000-671.014	RECEIPTS- SIDEWALK CONSTRUCTION	-	-	-
499-000.000-671.015	REFUND -TENNIS COURTS	-	-	-
499-000.000-672.000	SPECIAL ASSESSMENT COLLECTED	13,488	-	-
499-000.000-675.001	CONTRIB: COMMUNITY HOUSE	-	-	-
499-000.000-679.002	REIMBURSEMENT - OTHER	-	-	-
499-000.000-692.000	MISCELLANEOUS INCOME	-	-	-
499-000.000-699.101	TRANSFER FROM GENERAL FUND	-	178,615	301,275
499-000.000-699.249	TRANSFER FROM FED REV SHARING	-	-	-
499-000.000-699.276	TRANSFER FROM CDBG - GENERAL	-	-	-
499-000.000-699.500	TRANSFER FROM BRIDGE RES TAXES	-	-	-
499-000.000-699.811	TRANSFER FROM SPECIAL ASSESSMENT	-	-	-
499-000.000-699.973	TRANS FR GEN FD- STRMWTR IMP	-	-	-
499-000.000-699.975	TRANS FR GEN FUND-BLDG EXP	-	-	-
499-000.000-699.976	TRANS FR GEN FUND- CEMETERY FENCE	-	-	-
499-000.000-699.977	TRANS FR GEN FUND- LEGACY	-	-	-
499-000.000-699.999	APPROPRIATED FUND BALANCE	-	113,885	269,225

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 499 GENERAL CAPITAL PROJECT - EXPENDITURES		447,290	332,500	590,500
DEPT: 540.000	ADMINISTRATION	992	-	-
499-540.000-963.000	MISCELLANEOUS	992	-	-
				-
DEPT: 900.000	CAPITAL CONTROL	446,297	332,500	590,500
499-900.000-805.014	CONTRACT SVCS - GYPSY MOTH	-	-	-
499-900.000-805.022	CONTRACT SVCS - FORESTRY	-	-	-
499-900.000-806.000	ENGINEERING SERVICES	14,119	-	-
499-900.000-806.002	SHELDON ROAD EXTENSIONS	-	-	-
499-900.000-967.200	SIDEWALK CONSTRUCTION	1,182	-	50,000
499-900.000-972.005	HANDICAP RMP/SIDEWALK C.D.B.G.	-	-	-
499-900.000-972.006	TREE PLANTING C.D.B.G	-	-	-
499-900.000-973.000	STORM SEWER CONSTRUCTION	124,242	-	-
499-900.000-973.008	STORMSEWER IMPROVEMENTS	3,359	-	-
499-900.000-974.000	SITE IMPROVEMENT	-	-	-
499-900.000-974.001	TREE PLANTING	39,607	-	-
499-900.000-974.002	TREE REMOVALS	-	-	-
499-900.000-974.006	BANK STABILIZATION	18,834	-	-
499-900.000-974.009	PAINT CREEK WALKWAY	-	-	-
499-900.000-974.012	TRAILWAY SIGNAGE	-	-	-
499-900.000-974.016	HOUSEHOLD HAZARDOUS WASTE	6,037	-	-
499-900.000-974.017	MEMORIAL GROVE	-	-	-
499-900.000-974.020	GTWRR SAFETY WORK	-	-	-
499-900.000-974.021	PATH RESURFACING	-	-	-
499-900.000-974.022	HALBACH PARKING LOT	-	-	-
499-900.000-974.023	PARK MASTER PLAN	-	-	-
499-900.000-974.035	TORNADO WARNING SIREN	-	-	-
499-900.000-974.037	CEMETERY PAVING	-	-	-
499-900.000-974.038	CEMETERY MAUSOLEUM	-	-	-
499-900.000-974.039	COMMUNITY HOUSE REPAIRS	-	-	-
499-900.000-974.041	MUNICIPAL BUILDING EXPANSION	-	-	-
499-900.000-974.042	TOT LOT-SITE IMPROVEMENTS	-	-	-
499-900.000-974.043	COMMUNITY HOUSE PARKING	-	-	-
499-900.000-974.045	TENNIS COURT REHABILITATION	-	-	-
499-900.000-974.046	LION'S PAVILION	-	-	-
499-900.000-974.047	PARK MAINTENANCE BLDG EXPANSION	-	-	-
499-900.000-974.048	DINOSAUR HILL TRAIL	-	-	-
499-900.000-974.049	WEST NILE	1,650	-	-
499-900.000-974.050	HARRIS FOUNTAIN	-	-	-
499-900.000-974.051	PED COUNTDOWN/TRAFFIC SPEED	-	-	-
499-900.000-974.052	STONY CREEK BRIDGE	-	-	-
499-900.000-974.053	POND PATHWAYS	-	-	-
499-900.000-974.054	CITY HALL LOBBY RENOVATION	-	-	-
499-900.000-974.055	BRIDGE PROJECTS: FROM RESERVE	-	-	-
499-900.000-974.056	PED BRIDGE EAST TOT LOT	-	-	-
499-900.000-974.057	DPW SALT BARN	-	-	-
499-900.000-974.058	OPC VAN - C.D.B.G.	-	-	-
499-900.000-974.059	J.C. FIELD PARKING	-	-	-
499-900.000-974.060	DIVERSION ST/TRAIL PARKING	66,717	-	-
499-900.000-974.061	DPW GENERATOR	-	-	-
499-900.000-974.062	DPW BATHROOM/LOCKERROOM	-	-	-
499-900.000-974.063	DINOSAUR HILL PARKING LOT	-	-	-
499-900.000-974.064	BASKETBALL COURT - J.C. FIELD	-	-	-
499-900.000-974.065	RUNYON ENTRANCE SIGN	-	3,000	-
499-900.000-974.066	HALBACH CONCESSION STAND	-	-	-
499-900.000-974.067	WAYFINDING PROGRAM	-	-	-
499-900.000-974.068	BRIDGE TRAIL REPAIR	-	-	-
499-900.000-974.069	DPW BERM	-	-	-
499-900.000-974.070	ELIZABETH & UNIVERSITY CROSSWALK	-	-	-
499-900.000-974.071	WEBSITE RECONSTRUCTION	8,640	-	-
499-900.000-974.072	PAPERLESS BOARD PACKETS	-	-	-
499-900.000-974.073	MAIN STREET BRIDGE PARKING LOT	9,353	-	-
499-900.000-974.075	REPLACEMENT OF CEMETERY ST SIGN POSTS	-	-	-
499-900.000-974.076	SIGNAGE FOR CEMETERY ENTRANCES	-	-	-
499-900.000-974.077	UPDATING OF COUNCIL CHAMBERS	3,751	-	5,000
499-900.000-974.078	EMERGENCY GENERATOR - CITY HALL	9,021	90,000	203,000
499-900.000-974.079	HISTORICAL PROJECT	11,963	50,000	50,000
499-900.000-974.080	MASTER PLAN FOR WWTP PROPERTY	-	-	-
499-900.000-974.081	STUDY OF THE DPW OPER, LAND USE & BUILDING	-	-	-
499-900.000-974.082	ROOF REPLACEMENT- FIRE HALL	40,000	-	-
499-900.000-974.083	FD BUILDING IMPROVEMENT STUDY	1,563	-	-
499-900.000-974.084	DEVELOPMENT OF GIS SYSTEM	2,109	5,000	5,000
499-900.000-974.085	BIKE RACKS- PARK	-	3,000	-
499-900.000-974.086	SIGN -CITY CONTRIB DDA PROGRAM	-	17,500	78,000
499-900.000-974.087	BACKSTOPS - HALBACK & JC FIELDS	2,339	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
499-900.000-974.088	STREETLIGHTS - LETICA	-	-	-
499-900.000-974.089	911 SYSTEM SOFTWARE & HARDWARE	85,997	-	-
499-900.000-974.090	ELIZABETH STREET ADA RAMPS	-	-	-
499-900.000-974.091	761 LUDLOW CONSTRUCTION	(11,506)	-	-
499-900.000-974.108	MUNICODE ZONING ORDINANCE	1,800	-	-
499-900.000-974.112	MASTER PLAN UPDATE	-	25,000	-
499-900.000-974.113	BSA BUILDING AND RECORDS SOFTWARE	-	9,000	-
499-900.000-974.114	IMPROVE DPW OPERATION OPTIMIZATION	-	10,000	-
499-900.000-974.115	FD BUILDING IMPROVEMENT	-	10,000	-
499-900.000-974.116	REPAIR PARKING AREA	-	10,000	-
499-900.000-974.117	PATHWAY REHAB LIONS PAV AND COM HOUSE	-	9,000	-
499-900.000-974.118	ELIZABETH STREET PARK IMPROVEMENTS	-	5,000	10,000
499-900.000-974.119	HOWLETT IMPROVEMENTS	-	10,000	10,000
499-900.000-974.120	UPDATE OF PARK MASTER PLAN	-	10,000	-
499-900.000-974.121	SIDEWALK RECONSTRUCTION	-	50,000	-
499-900.000-974.122	FIRE DEPARTMENT - SOLAR PANELS	-	16,000	-
499-900.000-974.125	TREES - GREAT OAKS ROW			-
499-900.000-974.126	SOUTH STREET DEVELOPMENT PLAN			20,000
499-900.000-974.127	CEMETERY VETERAN'S SECTION IMPROVEMENTS			5,000
499-900.000-974.128	COLUMBARIUM			50,000
499-900.000-974.129	REPLACEMENT OF PUBLIC CHAIRS IN COUNCIL ROOM			4,500
499-900.000-974.130	CUSTOMER SERVICE AREA			22,000
499-900.000-974.131	PAINT EXTERIOR			20,000
499-900.000-974.132	PAINT INTERIOR			10,000
499-900.000-974.133	REPLACE FIRE SIREN			18,000
499-900.000-974.134	SCOTT STREET PARK IMPROVEMENTS			10,000
499-900.000-974.135	REPLACE AND REHAB KIWANIS SHELTER			10,000
499-900.000-974.136	RECORDS MANAGEMENT			10,000
499-900.000-975.000	PURCHASE BUILDING ADDITIONS LAND	-	-	-
499-900.000-977.001	CABLE TV PROGRAMMING	5,520	-	-
499-900.000-979.001	PLAYGROUND EQUIPMENT	-	-	-
499-900.000-980.000	NEW EQUIPMENT - OFFICE	-	-	-
499-900.000-989.000	UNALLOCATED	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 516 AUTO PARKING - REVENUE		149,587	171,680	153,852
516-000.000-652.000	PARKING METERS	51,155	50,000	50,000
516-000.000-655.000	PARKING FINES	7,432	17,550	17,550
516-000.000-665.000	INVESTMENTS	-	650	100
516-000.000-665.002	INTEREST ON INV - CHASE SAVINGS	-	-	-
516-000.000-665.003	INTEREST OF CERTIFICATE OF DEP	-	-	-
516-000.000-665.015	INTEREST INCOME - SECURITIES	-	-	-
516-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
516-000.000-665.032	INTEREST ON INVESTMENTS -CHASE INV	-	-	-
516-000.000-665.072	INTEREST ON INVESTMENTS - MBIA	-	-	-
516-000.000-671.002	LIEU OF PARKING	360	-	-
516-000.000-671.004	LIEU OF METERS - DDA	34,000	12,000	12,000
516-000.000-629.000	DPW SERVICES	-	46,000	45,000
516-000.000-692.000	MISCELLANEOUS	140	100	100
516-000.000-699.101	TRANSFER FROM GEN FUND	56,500	45,380	29,102
516-000.000-699.999	APPROPRIATED FUND BALANCE	-	-	-
FUND: 516 AUTO PARKING - EXPENDITURES		182,968	171,680	153,852
DEPT: 585.000	AUTO PARKING OPERATIONS	182,968	171,680	153,852
516-585.000-701.000	SUPERVISOR SALARIES	398	-	11,600
516-585.000-701.001	EMPLOYEE WAGES	4,854	12,532	5,527
516-585.000-701.002	PART-TIME WAGES	-	-	-
516-585.000-701.003	OVERTIME WAGES	8,749	1,051	245
516-585.000-703.131	AUTO PARKING MAINTENANCE WAGES	(60)	-	-
516-585.000-710.001	LONGEVITY POLICE NO-FICA	-	-	-
516-585.000-710.101	LONGEVITY	828	-	140
516-585.000-715.000	FICA	1,068	1,116	1,497
516-585.000-716.000	HOSPITALIZATION	3,961	3,292	781
516-585.000-716.002	HOSPITALIZATION - RETIREE	1,396	1,354	1,554
516-585.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	-	-	-
516-585.000-717.000	EMPLOYEE LIFE INSURANCE	106	-	113
516-585.000-718.000	RETIREMENT CONTRIBUTION	1,165	667	637
516-585.000-718.001	DEFINED CONTRIBUTION	-	-	1,090
516-585.000-719.000	DENTAL/OPTICAL	301	-	356
516-585.000-720.000	WORKER'S COMP. INSURANCE	582	790	1,051
516-585.000-722.000	SEVERANCE/SICK PAY	209	200	259
516-585.000-729.000	PRINTING & OFFICE SUPPLIES	485	-	-
516-585.000-776.000	JANITORIAL SUPPLIES	-	-	-
516-585.000-782.000	MAINTENANCE MATERIALS	5,766	5,000	5,000
516-585.000-801.000	ADMINISTRATIVE CROSS CHARGE	119,640	105,901	86,482
516-585.000-804.000	AUDITING	1,000	-	309
516-585.000-805.000	CONTRACTUAL SERVICES	-	510	-
516-585.000-805.020	CONTRACT SVCS - SNOW HAUL	-	-	-
516-585.000-860.000	COMPUTER RENTAL	2,780	2,863	385
516-585.000-861.000	EQUIPMENT RENTAL	24,485	30,600	31,518
516-585.000-912.000	GENERAL INSURANCE	932	954	459
516-585.000-925.000	PARKING LOT-LIGHTING	4,323	4,350	4,350
516-585.000-931.000	MAINTENANCE & REPAIRS - EQUIP	-	500	500
516-585.000-940.000	RENTAL OF LAND	-	-	-
516-585.000-961.000	CASH-SHORT OR OVER	-	-	-
516-585.000-963.000	MISCELLANEOUS	-	-	-
516-585.000-968.000	DEPRECIATION	-	-	-
516-585.000-969.000	INSURANCE LOSSES & DED.	-	-	-
516-585.000-974.000	SITE IMPROVEMENT	-	-	-
516-585.000-985.000	NEW METERS	-	-	-
516-585.000-977.000	EQUIPMENT	-	-	-
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	-	-	-
516-965.000-999.002	TRANS-DDA LIEU OF PARKING	-	-	-
	OTHER	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 592 WATER AND SEWER RECEIVING - REVENUE		5,225,967	3,737,384	3,875,836
592-000.000-628.000	WATER SALES	658,655	531,100	678,946
592-000.000-628.001	DETROIT WATER SALES	958,609	1,168,900	1,176,109
592-000.000-630.000	SEWAGE DISPOSAL	1,750,166	1,999,334	1,885,983
592-000.000-630.100	PARKE DAVIS DISPOSAL	-	-	-
592-000.000-630.200	PARKE DAVIS BONDS	-	-	-
592-000.000-635.100	WATER TAPS	1,954	450	450
592-000.000-635.200	WATER TAP INSP.	728	1,200	1,200
592-000.000-635.400	SEWER TAP INSP.	849	1,500	1,500
592-000.000-643.100	SALES OF METERS	1,270	400	400
592-000.000-656.000	PENALTY INCOME	30,441	28,500	28,500
592-000.000-665.000	INVESTMENTS	-	5,000	5,000
592-000.000-665.002	INTEREST ON INV - CHASE SAVINGS	87	-	-
592-000.000-665.003	INTEREST OF CERTIFICATE OF DEP	-	-	-
592-000.000-665.015	INTEREST INCOME - SECURITIES	1,386	-	-
592-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
592-000.000-665.032	INTEREST ON INVESTMENTS - CHASE INV	14	-	-
592-000.000-673.000	SALE OF CAPITAL ASSETS	10	-	-
592-000.000-679.000	REIMBURSE. INS. LOSSES	-	-	-
592-000.000-679.002	REIMBURSEMENT- OTHER	-	-	-
592-000.000-692.000	MISCELLANEOUS INCOME	34,628	1,000	1,000
592-000.000-692.001	MISC/STREET REPAIR/OTHER	-	-	-
592-000.000-699.487	TRANSFER FR W/S REPLACEMENT	-	-	-
592-000.000-699.488	TRANSFER-CAPITAL PROJECTS	1,787,169	-	-
592-000.000-699.999	APPROPRIATED FUND BALANCE	-	-	96,748

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 592 WATER AND SEWER RECEIVING - EXPENDITURES		3,682,867	3,737,382	3,875,836
DEPT: 536.000	WATER DISTRIBUTION	767,439	574,198	454,617
592-536.000-701.000	SUPERVISOR SALARIES	15,283	-	-
592-536.000-701.001	EMPLOYEE WAGES	129,046	111,656	21,008
592-536.000-701.002	PART TIME WAGES	480	-	-
592-536.000-701.003	OVERTIME WAGES	25,903	20,792	22,563
592-536.000-703.132	WATER SUPT. WAGES	(532)	-	-
592-536.000-703.133	WATER DIST. OPERATOR WAGES	(385)	-	-
592-536.000-703.139	PLUMBING INSPECTOR WAGES	-	-	-
592-536.000-709.104	OVERTIME - WATER DIST OPERATOR	-	-	-
592-536.000-710.001	LONGEVITY POLICE NO-FICA			
592-536.000-710.101	LONGEVITY	4,470	2,800	511
592-536.000-715.000	FICA	14,280	10,275	1,970
592-536.000-716.000	HOSPITALIZATION	48,303	32,245	3,724
592-536.000-716.002	HOSPITALIZATION - RETIREE	18,667	11,141	1,937
592-536.000-716.003	HOSPITALIZATION - LIEU - PAYROLL			
592-536.000-717.000	EMPLOYEE LIFE INSURANCE	1,292	373	169
592-536.000-718.000	RETIREMENT CONTRIBUTION	14,207	12,384	2,419
592-536.000-718.001	DEFINED CONTRIBUTION			
592-536.000-719.000	DENTAL/OPTICAL	3,666	1,400	609
592-536.000-720.000	WORKER'S COMP. INSURANCE	3,555	4,851	1,146
592-536.000-721.000	UNEMPLOYMENT COMP. INSURANCE	20	65	53
592-536.000-722.000	SEVERANCE/SICK PAY	2,800	1,646	323
592-536.000-741.000	UNIFORM ALLOWANCE	960	960	-
592-536.000-743.000	CHEMICALS	-	3,000	5,000
592-536.000-744.200	METER REPAIR - PARTS	8,379	-	-
592-536.000-776.000	JANITORIAL SUPPLIES	-	-	-
592-536.000-782.000	MAINTENANCE MATERIALS	22,607	19,000	23,000
592-536.000-802.000	ENGINEERING SERVICES	8,519	15,000	15,000
592-536.000-805.000	CONTRACTUAL SERVICES	61,977	60,000	60,000
592-536.000-850.000	TELEPHONE	6,453	4,000	24,119
592-536.000-852.000	ALARM SYSTEM	9,890	7,000	7,000
592-536.000-863.001	PROFESSIONAL DEVELOPMENT			-
592-536.000-863.002	TRAVEL			-
592-536.000-921.000	LIGHT & POWER	74,045	71,500	71,500
592-536.000-922.000	HEAT-BUILDING	-	-	-
592-536.000-931.100	MAINTENANCE & REPAIRS - PLANT	30,291	22,000	22,000
592-536.000-932.100	MAINTENANCE & REPAIRS - PUMPS AND DISTRIBUTION SYSTEM	-	71,000	78,000
592-536.000-940.100	RENTAL OF D.P.W. BUILDING	12,000	12,360	12,000
592-536.000-941.000	EQUIPMENT RENTAL-PLANT	87,288	77,250	79,568
592-536.000-963.000	MISCELLANEOUS	686	500	1,000
592-536.000-968.000	DEPRECIATION	163,288	-	-
592-536.000-977.000	NEW EQUIPMENT	-	1,000	-
592-536.000-980.001	NEW EQUIPMENT-COMPUTER	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT: 537.000	WATER PLANT EXPENSE	-	-	180,219
592-537.000-701.000	SUPERVISOR SALARIES			8,480
592-537.000-701.001	EMPLOYEE WAGES			96,144
592-537.000-701.002	PART TIME WAGES			-
592-537.000-701.003	OVERTIME WAGES			-
592-537.000-703.132	WATER SUPT. WAGES			-
592-537.000-703.133	WATER DIST. OPERATOR WAGES			-
592-537.000-703.139	PLUMBING INSPECTOR WAGES			-
592-537.000-709.104	OVERTIME - WATER DIST OPERATOR			-
592-537.000-710.101	LONGEVITY			4,095
592-537.000-715.000	FICA			10,112
592-537.000-716.000	HOSPITAL			30,470
592-537.000-716.002	HOSPITAL RETIREE			9,785
592-537.000-717.000	EMPLOYEE LIFE INSURANCE			691
592-537.000-718.000	RETIREMENT CONTRIBUTION			11,267
592-537.000-719.000	DENTAL/OPTICAL			2,508
592-537.000-720.000	WORKER'S COMP. INSURANCE			4,813
592-537.000-721.000	UNEMPLOYMENT COMP. INSURANCE			224
592-537.000-722.000	SICK PAY			1,631
592-537.000-741.000	UNIFORM ALLOWANCE			-
592-537.000-743.000	CHEMICALS			-
592-537.000-744.200	METER REPAIR - PARTS			-
592-537.000-776.000	JANITORIAL SUPPLIES			-
592-537.000-782.000	MAINTENANCE MATERIALS			-
592-537.000-802.000	ENGINEERING SERVICES			-
592-537.000-805.000	CONTRACTUAL SERVICES			-
592-537.000-850.000	TELEPHONE			-
592-537.000-852.000	ALARM SYSTEM			-
592-537.000-863.001	PROFESSIONAL DEVELOPMENT			-
592-537.000-863.002	TRAVEL			-
592-537.000-921.000	LIGHT & POWER			-
592-537.000-922.000	HEAT-BUILDING			-
592-537.000-931.100	MAINTENANCE & REPAIRS - PLANT			-
592-537.000-932.100	MAINTENANCE & REPAIRS - PUMPS AND DISTRIBUTION SYSTEM			-
592-537.000-940.100	RENTAL OF D.P.W. BUILDING			-
592-537.000-941.000	EQUIPMENT RENTAL-PLANT			-
592-537.000-963.000	MISCELLANEOUS			-
592-537.000-968.000	DEPRECIATION			-
592-537.000-977.000	NEW EQUIPMENT			-
592-537.000-980.001	NEW EQUIPMENT-COMPUTER			-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT: 538.000	SEWER DISTRIBUTION	1,683,210	1,970,415	1,927,767
592-538.000-701.000	SUPERVISOR SALARIES	7,229	-	13,600
592-538.000-701.001	EMPLOYEE WAGES	16,016	63,808	49,418
592-538.000-701.002	PART TIME WAGES	216	-	4,000
592-538.000-701.003	OVERTIME WAGES	5,477	11,651	12,274
592-538.000-703.134	W.W.T.P. OPERATION WAGES	-	-	-
592-538.000-703.135	SEWER SYSTEM MAINT. DPW WAGES	(31)	-	-
592-538.000-709.105	OVERTIME - W.W.T.P. OPERATORS	-	-	-
592-538.000-710.101	LONGEVITY	745	-	1,435
592-538.000-715.000	FICA	1,648	5,350	6,136
592-538.000-716.000	HOSPITALIZATION	8,051	15,869	9,164
592-538.000-716.002	HOSPITALIZATION - RETIREE	2,155	5,555	5,801
592-538.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	-	-	-
592-538.000-717.000	EMPLOYEE LIFE INSURANCE	215	-	447
592-538.000-718.000	RETIREMENT CONTRIBUTION	2,368	5,687	5,716
592-538.000-718.001	DEFINED CONTRIBUTION	-	-	1,291
592-538.000-719.000	DENTAL/OPTICAL	611	-	1,619
592-538.000-720.000	WORKER'S COMP. INSURANCE	430	3,094	3,885
592-538.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	-	170
592-538.000-722.000	SEVERANCE/SICK PAY	323	821	967
592-538.000-757.000	OPERATING SUPPLIES	14,064	10,000	10,000
592-538.000-802.000	ENGINEERING SERVICES	506	1,000	1,000
592-538.000-805.000	CONTRACTUAL SERVICES	2,178	20,000	160,000
592-538.000-805.019	CONTRACT SVCS - HHW	-	-	-
592-538.000-805.101	SANITARY DISPOSAL-OAKLAND	1,368,096	1,715,000	1,485,280
592-538.000-805.110	CONTRACT SVCS - ROOT CONTROL	8,610	20,000	-
592-538.000-805.111	LABORATORY TESTING	-	-	-
592-538.000-850.000	TELEPHONE	5,293	4,000	2,995
592-538.000-852.000	ALARM SYSTEM	2,903	-	-
592-538.000-921.000	LIGHT & POWER	11,295	-	-
592-538.000-922.000	HEAT-BUILDING	3,192	-	-
592-538.000-925.100	RUNYON LIFT STATION	10,368	10,000	-
592-538.000-931.000	MAINTENANCE & REPAIRS - EQUIP	5,731	-	-
592-538.000-931.100	MAINTENANCE & REPAIRS - PLANT	-	-	27,000
592-538.000-931.200	MAINTENANCE & REPAIRS - SYSTEM	1,162	31,000	41,000
592-538.000-940.100	RENTAL OF D.P.W. BUILDING	6,157	6,180	6,000
592-538.000-942.000	EQUIPMENT RENTAL-SYSTEM	30,046	41,200	42,436
592-538.000-963.000	MISCELLANEOUS	1,294	200	100
592-538.000-968.000	DEPRECIATION	166,862	-	-
592-538.000-980.000	NEW EQUIPMENT-OFFICE	-	-	-
592-538.000-996.010	INT OAK-MACOMB INTERCEPTOR	-	-	36,033
DEPT: 540.000	ADMINISTRATION	1,232,217	1,192,769	252,393
592-540.000-729.000	PRINTING & OFFICE SUPPLIES	4,610	5,500	5,500
592-540.000-801.000	ADMINISTRATIVE CROSS CHARGE	289,680	208,835	204,324
592-540.000-803.000	LEGAL SERVICES	-	1,000	1,000
592-540.000-804.000	AUDITING	16,000	16,000	8,676
592-540.000-805.000	CONTRACTUAL SERVICES	-	2,244	1,000
592-540.000-805.013	PURCHASE WATER SHELBY	866,532	907,625	-
592-540.000-850.000	TELEPHONE	4,608	3,000	336
592-540.000-860.000	COMPUTER RENTAL	20,000	20,600	11,479
592-540.000-861.000	EQUIPMENT RENTAL	2,400	-	-
592-540.000-912.000	GENERAL INSURANCE	15,028	16,615	9,377
592-540.000-930.000	MAINTENANCE AGREEMENT	-	-	-
592-540.000-940.200	RENTAL OF MUNICIPAL BUILDING	5,000	5,150	5,000
592-540.000-957.000	DUES & SUBSCRIPTIONS	240	500	500
592-540.000-960.000	COLLECTION EXPENSE	-	-	-
592-540.000-961.000	CASH-SHORT OR OVER	-	-	-
592-540.000-962.000	TRAVEL & TRAINING	115	500	-
592-540.000-963.000	MISCELLANEOUS	1,998	200	200
592-540.000-964.000	REFUNDS & REBATES	-	-	-
592-540.000-964.003	REFUND-SIDEWALK REPAIR	-	-	-
592-540.000-968.000	DEPRECIATION	-	-	-
592-540.000-969.000	INSURANCE LOSSES & DED.	6,006	4,000	4,000
592-540.000-980.001	NEW EQUIPMENT-COMPUTER	-	1,000	1,000
592-540.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	-	-
DEPT: 541.000	WATER PURCHASE	-	-	1,060,840
592-541.000-805.013	PURCHASE WATER SHELBY	-	-	1,060,840
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	-	-	-
592-965.000-999.488	APPROPRIATIONS TO OTHER FUNDS	-	-	-
	OTHER	-	-	-

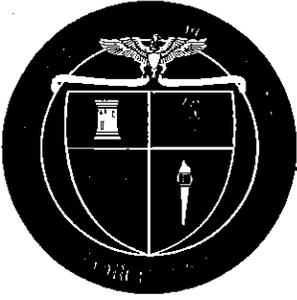
		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 661 REVOLVING EQUIPMENT - REVENUE		1,012,440	1,021,637	1,253,885
661-000.000-665.000	INVESTMENTS	-	20,000	7,500
661-000.000-665.002	INTEREST ON INV - CHASE SAVINGS	59	-	-
661-000.000-665.003	INTEREST OF CERTIFICATE OF DEP	12,763	-	-
661-000.000-665.015	INTEREST INCOME - SECURITIES	11,437	-	-
661-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
661-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
661-000.000-665.041	CITIZENS MONEY MARKET INTEREST	-	-	-
661-000.000-665.072	INTEREST ON INVESTMENTS - MBIA	-	-	-
661-000.000-667.003	WATER & SEWER RENT	18,000	18,540	18,000
661-000.000-668.000	TELEPHONE	-	-	5,419
661-000.000-669.101	GEN. SERVICE COMPUTER	33,000	33,990	16,100
661-000.000-669.202	MAJOR & TRKLINE COMPUTER	2,400	2,472	1,233
661-000.000-669.203	LOCAL STREETS COMPUTER	2,400	2,472	2,763
661-000.000-669.209	CEMETERY COMPUTER	-	-	309
661-000.000-669.301	POLICE COMPUTER	-	-	6,572
661-000.000-669.336	FIRE DEPARTMENT COMPUTER	-	-	2,182
661-000.000-669.441	DPW COMPUTER	-	-	1,719
661-000.000-669.516	AUTO PARKING COMPUTER	2,780	2,863	385
661-000.000-669.592	WATER & SEWER COMPUTER	20,000	20,600	11,479
661-000.000-670.101	ADMINISTRATION	2,600	-	-
661-000.000-670.202	MAJOR & TRUNKLINE	73,227	87,550	90,177
661-000.000-670.203	LOCAL STREETS	164,865	119,274	122,852
661-000.000-670.209	CEMETERY	15,983	21,630	22,279
661-000.000-670.265	CIVIC CENTER	2,210	-	-
661-000.000-670.289	POOL CAR	3,900	-	-
661-000.000-670.301	PUBLIC SAFETY	73,450	64,268	66,196
661-000.000-670.336	FIRE DEPARTMENT	6,500	-	6,000
661-000.000-670.371	PROTECTIVE INSPECTION	5,200	-	-
661-000.000-670.441	PUBLIC WORKS	161,704	215,100	221,553
661-000.000-670.516	AUTO PARKING	24,776	30,600	31,518
661-000.000-670.592	WATER & SEWER	125,288	118,450	122,004
661-000.000-670.751	PARKS & RECREATION	93,876	64,890	66,837
661-000.000-673.000	SALE - ASSETS	15,589	15,000	69,000
661-000.000-678.000	REIMBURSEMENT ALL INSURANCE	-	-	-
661-000.000-678.100	GAS REIMBURSEMENTS	140,433	119,653	125,362
661-000.000-679.000	REIMBURSEMENT INSURANCE LOSSES	-	-	-
661-000.000-679.002	REIMBURSEMENT -- OTHER	-	-	-
661-000.000-679.100	REIMBURSEMENT - MUSTFA	-	-	-
661-000.000-692.000	MISC. INCOME	-	-	-
661-000.000-699.999	APPROP. FUND BALANCE	-	64,285	236,447

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
FUND: 661 REVOLVING EQUIPMENT - EXPENDITURES		1,454,179	1,021,637	1,253,885
DEPT: 268.000	GARAGE	69,591	36,063	144,740
661-268.000-701.000	SUPERVISOR SALARIES	59	-	10,400
661-268.000-701.001	EMPLOYEE WAGES	17,325	-	50,443
661-268.000-701.002	PART TIME WAGES	480	-	-
661-268.000-701.003	OVERTIME WAGES	107	63	3,302
661-268.000-703.136	REVOLVING BLDG. MAINT WAGES	96	-	-
661-268.000-710.101	LONGEVITY			2,583
661-268.000-715.000	FICA			5,554
661-268.000-716.000	HOSPITAL			18,139
661-268.000-716.002	HOSPITAL RETIREE			5,708
661-268.000-717.000	EMPLOYEE LIFE INSURANCE			402
661-268.000-718.000	RETIREMENT CONTRIBUTION			5,960
661-268.000-719.000	DENTAL/OPTICAL			1,542
661-268.000-720.000	WORKER'S COMP INSURANCE			3,616
661-268.000-721.000	UNEMPLOYMENT COMP.INSURANCE			139
661-268.000-722.000	SICK PAY			951
661-268.000-778.000	BUILDING MAINTENANCE-MATERIAL	6,433	4,000	4,000
661-268.000-852.000	ALARM SYSTEM	-	-	-
661-268.000-921.000	LIGHT & POWER	7,594	6,600	6,600
661-268.000-922.000	HEAT-BUILDING	10,623	13,000	13,000
661-268.000-923.000	WATER & SEWER CHARGES	655	900	900
661-268.000-932.000	MAINTENANCE & REPAIR BUILDING	5,298	10,000	10,000
661-268.000-968.000	DEPRECIATION	20,921	-	-
661-268.000-977.000	NEW EQUIPMENT	-	1,500	1,500
DEPT: 269.000	RENTAL EQUIPMENT	595,083	404,228	360,134
661-269.000-701.000	SUPERVISOR SALARIES	2,544	-	6,640
661-269.000-701.001	EMPLOYEE WAGES	54,192	56,473	1,930
661-269.000-701.002	PART TIME WAGES	-	-	-
661-269.000-701.003	OVERTIME WAGES	914	4,855	126
661-269.000-703.137	REVOLVING EQUIP. GARAGE WAGES	(255)	-	-
661-269.000-709.101	OVERTIME	-	-	-
661-269.000-710.101	LONGEVITY	2,800	2,800	-
661-269.000-715.000	FICA			435
661-269.000-716.000	HOSPITAL			976
661-269.000-716.002	HOSPITAL RETIREE			483
661-269.000-717.000	EMPLOYEE LIFE INSURANCE			66
661-269.000-718.000	RETIREMENT CONTRIBUTION			217
661-269.000-719.000	DENTAL/OPTICAL			135
661-269.000-720.000	WORKER'S COMP INSURANCE			218
661-269.000-721.000	UNEMPLOYMENT COMP.INSURANCE			12
661-269.000-722.000	SICK PAY			81
661-269.000-745.000	TOOLS & EQUIPMENT	2,607	3,000	3,000
661-269.000-751.000	GAS, OIL AND LUBRICANTS	177,938	225,000	225,000
661-269.000-757.000	OPERATING SUPPLIES	3,686	7,000	7,000
661-269.000-782.100	MAINTENANCE MATERIAL VEHICLES	110,838	50,000	50,000
661-269.000-869.000	MISCELLANEOUS SUPPLIES & EXP	40	100	100
661-269.000-912.100	INSURANCE - FLEET	22,270	25,000	33,715
661-269.000-932.001	MAINT. & REPAIR - CONTRACTED	38,316	30,000	30,000
661-269.000-968.000	DEPRECIATION	179,194	-	-
661-269.000-977.000	NEW EQUIPMENT	-	-	-

		FYE 2010	FYE 2011	FYE 2012
ACCOUNT #		Actual	Budget	Budget
DEPT: 289.000	ADMINISTRATION	198,645	163,646	137,736
661-289.000-701.000	SUPERVISOR SALARIES	-	-	-
661-289.000-701.001	EMPLOYEE WAGES	-	-	-
661-289.000-701.002	PART-TIME WAGES	-	-	-
661-289.000-701.003	OVERTIME WAGES	-	-	-
661-289.000-710.101	LONGEVITY	(831)	-	-
661-289.000-715.000	FICA	6,113	4,622	-
661-289.000-716.000	HOSPITALIZATION	21,275	15,561	-
661-289.000-716.002	HOSPITALIZATION - RETIREE	7,991	4,968	-
661-289.000-716.003	HOSPITALIZATION - LIEU - PAYROLL			
661-289.000-717.000	EMPLOYER LIFE INSURANCE	569	340	-
661-289.000-718.000	RETIREMENT CONTRIBUTION	6,258	5,922	-
661-289.000-718.001	DEFINED CONTRIBUTION			
661-289.000-719.000	DENTAL/OPTICAL	1,615	1,400	-
661-289.000-720.000	WORKER'S COMP. INSURANCE	1,517	2,767	-
661-289.000-721.000	UNEMPLOYMENT COMP. INSURANCE	20	65	-
661-289.000-722.000	SEVERANCE/SICK PAY	1,199	734	-
661-289.000-741.000	UNIFORM ALLOWANCE	-	960	-
661-289.000-801.000	ADMINISTRATIVE CROSS CHARGE	78,840	41,987	66,465
661-289.000-804.000	AUDITING	6,600	6,600	1,975
661-289.000-805.000	CONTRACTUAL SERVICES	230	3,060	239
661-289.000-815.000	CONTRACT - COMP MTC	-	1,530	-
661-289.000-815.001	CONTRACT - COMP SOFT	53,089	53,830	50,165
661-289.000-850.000	TELEPHONE	2,371	2,500	1,024
661-289.000-852.000	ALARM SYSTEM	2,043	1,700	1,700
661-289.000-860.000	COMPUTER RENTAL			3,058
661-289.000-861.001	EQUIPMENT RENTAL-EXTERNAL	-	5,000	5,000
661-289.000-912.000	GENERAL INSURANCE	4,899	4,600	2,610
661-289.000-963.000	MISCELLANEOUS	946	1,500	1,500
661-289.000-969.000	INSURANCE LOSSES & DED.	1,000	1,000	1,000
661-289.000-980.004	COMPUTER SOFTWARE-PURCHASES	2,902	3,000	3,000
DEPT: 900.000	NON-OPERATING EXPENSES	590,860	417,700	611,275
661-900.000-974.028	UNDERGROUND TANK - REMOVAL	-	-	-
661-900.000-977.004	NEW EQUIPMENT - TELEPHONE SYSTEM			
661-900.000-974.041	BUILDING EXPANSION	-	-	-
661-900.000-977.000	NEW EQUIPMENT	238,703	402,700	590,700
661-900.000-977.003	NEW EQUIP-EMERGENCY REPLACEMENT	341,417	-	-
661-900.000-980.001	NEW EQUIPMENT-COMPUTER	10,741	15,000	20,575
661-900.000-989.000	UNALLOCATED	-	-	-

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Appendix B FYE 2012
Budget Resolutions



City of Rochester

400 SIXTH STREET
ROCHESTER, MICHIGAN 48307

TELEPHONE (248) 651-9061
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RESOLUTION

BUDGET ADOPTION - FISCAL YEAR 2011-2012

WHEREAS, Chapter 8 of the Rochester City Charter details the requirements for the General Finance of the City of Rochester, and

WHEREAS, Section 8.1 sets the fiscal year of the City to begin on the first day of July and end on the 30th day of June, and

WHEREAS, the 2011-2012 fiscal year shall start on July 1, 2011 and end June 30, 2012, and

WHEREAS, Section 8.2 sets a budget procedure stating the City Manager shall submit an itemized budget proposal to City Council at its first meeting in April, and

WHEREAS, the City Manager submitted a Proposed Budget to City Council and City Council received the Proposed Budget at its first meeting in April on April 11, 2011, and

WHEREAS, Section 8.3 details requirements for the budget document, and

WHEREAS, the City Manager submitted a Proposed Budget and a Draft Final Budget, which include detailed information and explanation of the Budget, and

WHEREAS, Section 8.4 requires a Budget Hearing be held and that notice be provided not less than 15 days prior to the hearing and that a copy of the proposed budget be on file with the City Clerk not less than one week prior to the hearing, and

WHEREAS, public notice was provided not less than 15 days prior to a Budget Hearing which was held on April 25, 2011, and the Proposed Budget was on file with the City Clerk not less than one week prior to the Budget Hearing, and

WHEREAS, Section 8.5 requires that City Council adopt the budget not later than the second Monday in May each year and that the adopting resolution make an appropriation of the money needed for municipal purposes and provide for a levy of the amount necessary to be raised by taxes, and

WHEREAS, the Draft Final Budget has been prepared by the City Manager for adoption by City Council at its meeting of May 9, 2011, and



NOW, THEREFORE, BE IT RESOLVED THAT, the City Council finds that the City Manager has met all the budget preparation requirements of Chapter 8 of the Rochester City Charter, and

BE IT FURTHER RESOLVED THAT, for the 2011-2012 fiscal year, the City Council hereby levy 11.5964 mills, and the voted millages for: Senior Citizens operations of .2440, .40 mills for debt service on the 1994 Sanitary Sewer Interceptor, and .19 mills for debt service on the 2001 General Obligation Bond to construct the Older Persons' Commission building for a total of 12.4304 mills on State Taxable Value for all real and personal property subject to taxation in the City, plus the administrative fee of one percent (1%), and

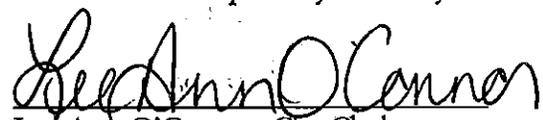
BE IT FURTHER RESOLVED THAT, the following appropriations, in summary, are hereby authorized for the 2011-2012 fiscal year:

<u>TOTAL EXPENDITURES ALL FUNDS</u>	<u>20,829,977</u>
General Fund	9,409,752
Special Revenue Funds	
Major Streets Fund	504,328
Local Streets Fund	707,975
Drug Law Enforcement Fund	36,000
CDBG Funds *	50,918
Cemetery Fund	139,396
Debt Service Funds	460,125
Capital Improvement Funds	
General Capital Project Fund	590,500
Water & Sewer Capital Fund	1,191,054
Fire Equipment Revolving Fund	400,000
Enterprise Funds	
Auto Parking Fund	153,852
Water & Sewer Fund	3,875,836
Internal Service Fund	
Revolving Equipment Fund	1,253,885
Downtown Development Authority Fund	1,676,056
Principal Shopping District Fund	380,300

and,

BE IT FURTHER RESOLVED THAT, the City Council hereby adopts the detailed Budget attached to this Resolution.

I, Lee Ann O'Connor, the duly authorized Clerk of the City of Rochester, do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the City of Rochester City Council on May 9, 2011.


 Lee Ann O'Connor, City Clerk

