

CITY OF ROCHESTER
ADOPTED BUDGET



FISCAL YEAR
2014-2015

[Page Intentionally Left Blank]

Table of Contents

	<u>Page</u>
City Manager’s Budget Memorandum	MG 1
Government Profile	MG 17
Form of Government	MG 18
Budget Timeline	MG 19
Reader’s Guide to the Budget	MG 20
Budget Summary Information	
Table 1 - All Funds Budgeted Expenditure Summary	MG 25
Table 2 – General Fund Summary	MG 26
Table 3 – General Fund Revenue & Expenditure Graph	MG 27
Table 4 – Unreserved General Fund Balance as a % of Expenditures	MG 28
Table 5 – General & Capital Fund Expenditures & Fund Balance	MG 29
Table 6 – Government Fund Balance Committed and Unassigned	MG 30
Table 7 – Taxable Value by Class	MG 31
Table 8 – Taxable Value by Class (cont.)	MG 32
Table 9 – City Millage Rate	MG 33
Table 10 – 2013 Total Millage Rate Comparison	MG 34
Table 11 – Essential Services as a Millage	MG 35
Table 12 – Bond Debt Expense	MG 36
Table 13 – “Where a Dollar of Property Tax Goes” Graph	MG 37
Table 14 – State Revenue Sharing	MG 38
Table 15 – State Act 51 Funding	MG 39
Table 16 – Budgeted Number of Employees by Service	MG 40
Table 17 – Organizational Chart	MG 41

FYE 2014 Budget by Fund Type

General Fund

Revenue **FT 1**

Expenditures **FT 5**

General Fund Expenditures Summary FT 7

City Council FT 8

City Manager's Department FT 10

Finance Department FT 12

City Clerk's Office FT 14

Police Department FT 16

Fire Department FT 18

Protective Services FT 20

Department of Public Works & Sanitation FT 22

Sanitation & Environmental Services FT 24

Parks and Recreation Department FT 26

Civic Center FT 28

General Services FT 30

Boards and Commissions FT 32

Appropriations to Other Funds FT 34

Special Revenue Funds **FT 37**

Major and Local Streets FT 38

Drug Law Enforcement FT 48

Community Development Block Grant FT 50

Mount Avon Cemetery FT 52

Debt Service Funds **FT 55**

1994 Sanitary Interceptor G.O. Bond FT 56

2001 OPC Building Bonds FT 57

Capital Improvement Funds	FT 59
Capital Projects	FT 60
Water & Sewer Capital Improvement	FT 62
Fire Equipment Reserve (retired)	FT 63
Enterprise Funds	FT 65
Auto Parking	FT 66
Water & Sewer	FT 67
Internal Service Fund (Revolving Equipment)	FT 71
Downtown Development Authority	FT 78
Principal Shopping District	FT 82
Supplemental Budget Information	FT 87
Supplemental #1: Wages & Benefits Summary	FT 88
Supplemental #2: Administrative Cross Charges	FT 89
Supplemental #3: Contracted Services Detailed Listing	FT 90
Supplemental #4: Capital Improvement Plan (CIP)	FT 91
Supplemental #5: Fund Balance Policy	FT 94
Supplemental #6: Investment Policy	FT 96
Supplemental #7: Projected FYE 2016 General Fund	FT 103
Supplemental #8: Parking Strategy Resolution & Pro Forma	FT 105

Appendix A - FYE 2014 Budget by General Ledger Accounts

Fund 101: General Fund	GL 3
Fund 202: Major Streets	GL 27
Fund 203: Local Streets	GL 34
Fund 209: Cemetery	GL 38
Fund 265: Drug Law Enforcement	GL 40
Fund 275-276: Community Development Block Grant	GL 41
Fund 350: 1994 Sanitary Interceptor G.O. Bond	GL 43
Fund 351: MVHF Transportation Bond	GL 44
Fund 369: OPC Building Bond	GL 45
Fund 397: 1990 Limited Tax Obligation Bond	GL 46
Fund 398: 1991 Limited Tax Obligation Bond	GL 47
Fund 399: 1996 Refunding Bond	GL 48
Fund 404: Fire Equipment Reserve	GL 49
Fund 487: Water & Sewer Replacement	GL 50
Fund 488: Water & Sewer Capital Improvement	GL 51
Fund 493: Principal Shopping District	GL 52
Fund 494: Downtown Development Authority	GL 61
Fund 499: General Capital Project	GL 66
Fund 516: Auto Parking	GL 70
Fund 592: Water & Sewer Receiving	GL 72
Fund 661: Revolving Equipment	GL 77

Appendix B - FYE 2014 Adopted Budget Resolutions

Budget Adoption – Fiscal Year 2014-2015	BR 3
---	------



City of Rochester

400 Sixth Street
 Rochester, MI 48307
 P: (248) 651-9061
 F: (248) 651-2624
www.rochestermi.org

City Manager's Budget Memorandum

May 12, 2014

TO: The Honorable Mayor and City Council

RE: Fiscal Year End 2015 Budget

Introduction

The Administration is proud to present the Honorable Mayor, City Council and the City of Rochester with the 2014-2015 (fiscal year end 2015) Budget. The fiscal year end (FYE) 2015 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 comprehensive and easy to understand. In addition to the written format, the final budget will be posted on the City website with "bookmarks" for easy navigation. The final budget document will also 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, 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.

The FYE 2015 budget document includes a summary projection of the FYE 2016 General Fund budget in the Supplemental Budget Information section of this document. The FYE 2016 General Fund is projected to be balanced. Though not included in this document, the City also has developed and utilizes a five year budget model that projects every budgeted revenue and expense account for the coming five years.

Executive Summary

The City budget for FYE 2015 is \$24,480,743 for expenditures for all funds combined, which is approximately 1.3% higher than the amended FYE 2014 budget for all funds (see Table 1 in the "Budget Summary Information" section of the budget).

The City is obligated to pass a balanced General Fund budget, meaning revenues must equal expenses. The General Fund budget of \$9,998,473 is balanced and includes no

appropriation of General Fund balance (see Table 2 and Table 3). The FYE 2015 General Fund budget is approximately 1.4% higher than the amended FYE 2014 General Fund budget. The cash on-hand in the General Fund is projected to be \$8,251,947 at the conclusion of FYE 2015. A common measure of fund balance is the percentage of fund balance to current year budgeted expenses. The FYE 2015 budget projects the General Fund cash balance to be 82.5% 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 balances provides a picture of the health of the City's general government fund balance. The combined projected FYE 2014 fund balance is \$11,758,392. See Table 5 for the City's historical combined General Fund and Capital Projects Fund balance trend.

The City has identified its pension and other post-employment benefits (OPEB) unfunded liabilities. 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, 2012, and shows the unfunded accrued liability to be \$4,463,550, which represents 77% funded. While the City must use its most current report as its official statement for its pension unfunded accrued liability, the amount is highly dependent on the performance of the City's investments, so the City internally tracks and estimates this on a quarterly basis. The City's current internally estimated pension unfunded accrued liability, as of December 31, 2013, is \$3,500,000 which represents 82% funded.

The OPEB calculation is the City's post-employment health insurance benefits cost for those employees who are provided this benefit. The City contracts for an actuarial report for its OPEB unfunded accrued liability. The most current report received is as of June 30, 2013, and shows the unfunded accrued liability to be \$295,718. Similar to pension funding, the City must use its most current OPEB report as its official statement for its OPEB unfunded accrued liability. The unfunded accrued liability amount is highly dependent on the performance of the City's investments, so the City internally tracks and estimates this on a quarterly basis. The City's current internally estimated OPEB unfunded accrued liability, as of December 31, 2013, is \$0, which represents 100% funded.

The City has identified specific funds within its General Fund balance to fund these unfunded accrued liabilities. The City utilizes the most recent externally calculated unfunded accrued liabilities when designating its fund balance amount. See Table 6 for the designation of the General Fund balance, which includes 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.

The City’s property tax base increased from \$642,686,450 in FYE 2014 to \$651,573,650 for FYE 2015, a 1.38% increase (see Table 7). The increase in overall taxable values resulted in an increase of approximately \$113,258 in revenue for the City’s General Fund from real estate taxes. Property values within the Downtown Development Authority district fell, which resulted in a reduction of approximately \$118,744 in revenue for the Downtown Development Authority Fund. For the FYE 2015 budget, total residential property values increased by 3.67%, total commercial property value fell by 1.87%, total industrial property values fell by 0.56%, and personal property value fell by 14.68%. Personal Property values fell as a result of a change in the State law to exempt properties with less than \$80,000 value of personal property from Personal Property Tax. Residential properties represent 74% of the property value of the City (see Table 8) and therefore have the most significant impact on the City’s total property value. The change in Personal Property Tax laws and change in values in commercial/industrial have increased the City’s reliance on residential values, which has grown from 72% of the total value in the City for the FYE 2014 budget to 74% in the FYE 2015 budget.

The total millage for FYE 2015 is recommended to be 3% (0.4 mills) less than the FYE 2014 millage. The total millage for the FYE 2014 was set at 12.4304 mills and consisted of 11.5964 operating mills and 0.834 debt mills. The FYE 2015 total millage is recommended to be set at 12.0304 and consists of 11.5964 operating mills and 0.434 debt mills. As shown in Table 9, the FYE 2015 total millage is approximately 14% less than the total millage of FYE 2006. Historically, the City’s total millage rate has been competitive when compared to other cities in Oakland County (see Table 10).

In addition to benchmarking the City’s taxable values with other cities in Oakland County, the City also benchmarks the costs of all essential services with these communities. Rochester defines essential services as those most basic services which a developed community must provide their residents and businesses. These services include all services provided by the General Fund (public safety, public works, parks and recreation, etc.), refuse/recycling services and water/sewer utility services. In Rochester, these services are provided through the City’s General Fund Millage and its Water and Sewer Operating Fund. Other communities utilize other funding models (for example, a dedicated refuse/recycling millage or a fee-for-service for refuse/recycling services). Communities also have significantly different water and sewer rate structures. In order to normalize the various funding models that exist in each community, Rochester staff utilized public information from these communities to calculate the cost of each of these services for the entire community as a millage. The cost of Rochester’s essential services is very competitive when compared to other cities (see Table 11).

The City has a low level of outstanding debt and has not taken on any debt since 2001. As shown on Table 12, the City’s debt expense for FYE 2015 is \$97,799, which is less than 0.04% of all budgeted expenditures. The City’s only bond debt is the 2001 Older Persons’ Commission Building bond. The annual bond payments for the 2001 Older Persons’ Commission Building is lower than in years prior to FYE 2013, due to a refinancing of the

debt during FYE 2013. City Council has approved a policy position indicating that the City intends to issue debt during FYE 2015 for two new parking platforms. This debt acquisition is not included in the budget because the City Council has not yet passed the formal legislative action necessary to issue the debt.

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 13 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. The City received a significant increase in revenue sharing during FYE 2012 because of the increased population. As a result of more funding available to the State to distribute to local governments, the City estimates an increase in budgeted Constitutional Revenue sharing from \$935,980 in FYE 2014 to \$951,150 for FYE 2015. During FYE 2012, the State Legislature took action to eliminate the Statutory Revenue Sharing program and replaced it with the Economic Vitality Incentive Program (EVIP). The EVIP requires municipalities to submit reports showing compliance with specific requirements of the EVIP legislation. The City has consistently complied with the requirements of the EVIP legislation and intends to comply with the requirements during FYE 2015. The City anticipates receiving \$32,700 in EVIP funding for FYE 2015. After many years of receiving less from State Revenue Sharing, the combination of increased population, more revenue available to the State and compliance with the EVIP, the City's State Revenue Sharing has increased since FYE 2010 (see Table 14).

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. At this time, the City estimates it will receive the same amount of funding, \$704,452, in FYE 2015 from Act 51 Funding (see Table 15) as is anticipated to be received for FYE 2014.

The City's bond rating remains AA+. 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.

FYE 2015 Highlights

Economic Development

In September 2008, the City of Rochester, with the help of a consulting team from the firm of Carlisle Wortman, created and adopted an Economic Development strategy. This was just at the beginning of the economic downturn for southeast Michigan and the entire United States. Despite the downturn, the City kept the Economic Development strategy in the forefront of its consideration. From the hiring of a new Director of Community and Economic Development (Deputy City Manager), to working on the new Master Plan, to several Zoning Ordinance changes, the City continued to prepare itself for the coming recovery.

The FYE 2015 budget is the first “recovery” budget since the downturn. While taxable value increased modestly in the FYE 2014 and the City made significant infrastructure investments with grant money, it was only during FYE 2014 (as opposed to when the budget was adopted in May of 2013) that the City really saw strong positive action from private sector developers. The FYE 2015 budget includes a modest increase in taxable value, suppressed somewhat by the loss of revenue from Personal Property tax as a result of a change in State law, but the budget very much anticipates significant new development during the fiscal year.

The FYE 2015 budget reflects the anticipated economic activity in the coming fiscal year. Revenue in the Licenses and Permits budget, within the General Fund, has been increased by \$87,890 in the FYE 2015 budget. Consistent with this increase in revenue, the Protective Inspections Department, within the General Fund, is \$74,628 higher, reflecting the additional inspection costs. While the building department revenue and expense will be reflected in the FYE 2015 budget, the taxable value and cost to provide quality services to the new developments will be reflected in future budgets.

Plans for over 300 new residential units have either been approved by the Planning Commission and City Council or are in the process of being approved. The total value of these developments is projected to be approximately \$50 million. In addition, there are at least three other very significant residential developments that City Administration is working on preliminary plans with private sector developers. The number one employer and taxpayer in the City, Par Pharmaceuticals (formally JHP Pharmaceuticals), has just completed a major expansion and is in the process of another expansion. Over 326 building permits were issued during calendar year 2013, 53% more than the prior calendar year and 71% more than 2009; nearly all this growth is attributed to residential re-models. Based on recent trends and pricing, the City anticipates continued renovation of properties, particularly those closest to downtown and the municipal park.

During calendar year 2013, the average home sale price in the City increased 22.28%. This is great news for homeowners in the City. The impact of the increased values only reflects an increase of 3.67% in residential taxable values due to the impact of Proposition A of 1994, the Headlee Amendment (Prop A), which regulates by State law that residential values can

only increase at the rate of inflation, which for FYE 2015 is 1.6%. The overall value for the City is higher than the rate of inflation because of the new construction and added value by renovation of existing properties. As shown in the below graph, as real values continue to increase (quickly), the corresponding increase in taxable values will continue to be suppressed by Prop A.

	Taxable Value	Assessed Value	Difference
2012	627,374,220	646,248,360	(18,874,140)
2013	642,686,450	667,075,410	(24,388,960)
2014	651,573,650	713,911,410	(62,337,760)

The City's growth is consistent with its economic strategy and Master Plan, but the policy makers are also extremely sensitive to the historic value of the community. As the first settlement in Oakland County, the City has begun preparing for a 2017 "Golden Bicentennial" ("Golden" for 50 years as a City and "Bicentennial" for 200 years since settlement) and expects FYE 2015 to be a significant planning year for this historic event. During FYE 2015, the City Council also expects to receive recommendations from the Historic District Study Committee for a Historic District Ordinance. City Council will then determine the best legislative objectives and tools to implement historic preservation in the community.

Parking Strategy

Downtown Rochester continues to be a focus for the City. Following the completion of the Main Street Makeover during FYE 2013 and the Great American Main Street Award the same fiscal year, the City immediately began developing a Parking Strategy. The Strategy was completed and adopted by the City Council, Planning Commission and Downtown Development Authority during FYE 2014. City Council also created a Parking Advisory Committee (PAC), made up of members of City Council, Planning Commission, Downtown Development Authority, a citizen member, City staff and a parking consultant. The PAC developed a detailed implementation plan for the Strategy, which was also adopted by the City Council, Planning Commission and Downtown Development Authority.

The first project completed by the City during FYE 2014 from the implementation plan was the installation of a new on-street parking meter system. The new credit card accepting meters replaced the obsolete "turn and crank" meters. The City also increased the parking fee to \$1.00 an hour for on-street parking, matching other downtowns near Rochester. The FYE 2015 Auto Parking Fund budget includes several pieces from the implementation plan, both in the revenue and expense line items. On the expense side, the Auto Parking Fund includes maintenance costs related to the new meters; implementation of an off-street meter plan; responsibility of the maintenance, debt and lease of all parking lots from the DDA; additional enforcement; repayment to the Capital Fund for loans provided to implement the parking plan; and design engineering for two parking platforms. Budgeted revenue for the Fund includes an increase in parking meter fees and fines; a contribution from the City and DDA to the parking system; and a \$772,767 loan from the Capital Project Fund. Overall, the Auto Parking Fund increased from \$425,527 for FYE 2014 to \$1,471,345 for FYE 2015.

The loan from the Capital Project Fund is a use of fund balance from the Capital Project Fund during FYE 2015, which is projected to be paid back by the Parking Enterprise Fund in future fiscal years. The initial pro forma for the implementation of the Parking Strategy projects the loan will be paid back within five years. This loan accounts for a substantial use of cash seen between the FYE 2014 projected fund balance (Table 5) and the FYE 2015 allocation of projected fund balance (Table 6).

As noted, during FYE 2015, the City is planning to construct two parking platforms. The projected design engineering costs have been included in the FYE 2015 budget; however, the construction and construction engineering costs have not. The City is planning to issue debt for the costs associated with the construction of the platforms. The City also plans to create a Parking Management District (PMD) (by adoption of a Zoning Amendment) and to implement a Special Assessment District (SAD) for the PMD. Those properties in the PMD will receive the benefit of being exempt from having to provide parking as required by the City Zoning Code and will be required to pay a special assessment, for a limited time, to help fund the debt repayment for the parking platforms. The debt acquisition amount/construction cost, expected to be approximately \$12 million; the SAD, expected to generate \$250,000; and the debt repayment, expected to be approximately \$916,000 per year; have not been included in the FYE 2015 budget. A note has been added to Table 12 regarding the planned future acquisition of debt for this project. Each of these requires very specific legislative actions by City Council, which will include budget amendments once enacted.

It is important to note that the parking implementation plan has been developed to provide for a self-funding parking system. Once all phases of the parking plan have been implemented, the system will be self-funding. The policy direction from City Council is to make changes to the major revenue sources, fees/fines, contributions from the City/DDA and the SAD in the future to have a financially breakeven parking system. This may include planning for future parking related infrastructure investments, but the clear direction is to limit fees and assessments to the lowest level possible in order to support the parking system.

City Council's parking policy Resolution, "Approval of the Off-Street Parking Recommendation from the Parking Advisory Committee" and the "Parking Strategy – Pro Forma by Project," have been included as Supplemental #8 in the Supplemental Information section of the budget document.

Core Services and Infrastructure

During the mid-1990's, as part of several large single family home residential developments, the City added over 18 miles of infrastructure to its road system on the east side of the City. These roads have performed well, but are showing the wear expected in a 20 year old street. The FYE 2015 budget includes \$396,000 for phase one of the resurfacing of the streets on the east side of the City. Based on an assessment of the roads, and finding that the streets still have a solid base, but are showing surface wear and cracking, the City is planning to use a new paving technology, hot-in-place asphalt recycling, for these roads. Though new for

Rochester, the technology has been used extensively throughout the country. The City Engineer and Department of Public Works Director have studied the technology and believe it will provide the City with the “best bang for the buck” as we begin addressing the east side roads. The City will use its PASER road rating system to determine the streets that will be included in each phase of repaving the east side roads.

The winter of 2013/2014 was the worst winter in memory, based on snow fall and low temperatures. Based on the City’s excavations during the winter months, the frost was found to be over 30 inches deep. This deep frost and the thaw that followed is very hard on the road network. While the increased costs of employee overtime and salt was addressed during the FYE 2014 budget year, and the State provided local communities with a one-time allocation of additional road funding (\$42,960 for Rochester), the future costs of road repair and advanced equipment aging from their use during the winter will be felt for many budget cycles to come. The FYE 2015 budget includes \$92,000 for concrete and asphalt patching. This funding will be allocated to the areas in the most need, based on the City’s post-winter road condition assessment. Throughout the winter, the City Department of Public Works did an amazing job of keeping the City’s roads clear and safe. This was no less than a daily battle against falling snow, ice accumulation and snow drifts. The Department of Public Work’s winter maintenance ability is a strength of the City. For several years, the City has maintained Rochester Road/Main Street (M150) through a maintenance agreement with the Michigan Department of Transportation. Included in the FYE 2015 budget, the Road Commission of Oakland County (RCOC) will pay the City \$15,953 to maintain RCOC roads Parkdale and Dequindre. With the additional responsibility of these two roads, the City is now responsible for every paved road within its boundaries. Our citizens now know that if the road is in the City, it will be cleared shortly after every snowstorm by the Department of Public Works.

The FYE 2015 Sanitation Department budget, within the General Fund, has been reduced by \$264,271 from the FYE 2014 budget. The savings are as a result of the City’s new contract for refuse and recycling services. The City’s new contract only provides curbside refuse and recycling services to residential properties. This change aligns Rochester with the service provided by most local governments. However, the City’s public contract also provides something that is unique in a municipal refuse/recycling contract. As part of the bid process, the City required bidders to provide a guaranteed price to be offered to non-curbside customers (private commercial, industrial, multi-family properties), thus establishing a City “preferred hauler.” The City then awarded the bid based on both the fees offered for the City service and the contract price offered to private customers. The City pursued this type of contract because of a need to reasonably shift some non-curbside customers to a private contract with a hauler. In the past, the City had included some non-curbside customers in its public service contract (while others were not included). The result of the new system is some non-curbside customers now pay for their refuse/recycling service, but pay a rate that is lower than would be available to them on the open market. In fact, the City has received feedback from non-curbside customers, who were never on the City’s public service contract, that their price from the City’s preferred hauler is more than a 20% savings over what they were paying for the same service. As with any new program, the new model has had some challenges and we have already found opportunities to explore improving the model (and expect to find more), but the new service model, unique to Rochester, has

accomplished three important goals: 1) provides an equitable service to all non-curbside customers at a below market cost; 2) reduced the City's cost for refuse/recycling services; and 3) creates a preferred private hauler, which should reduce the number of trash vehicles in the City, if private businesses continue to see the economic advantage of using the preferred hauler.

The FYE 2015 budget includes an investment in the Rochester Fire Department building for an expansion and enhancement. The project budget is \$425,000, which will fund a new decontamination area, sleeping quarters and architectural features to improve the building's fit within in the downtown area. Fire service calls have grown from 780 calls during calendar year 2008 to 1,543 during calendar year 2013. Many of these calls are for emergency transport (which the City added during FYE 2010), but they also reflect a growing need for all types of emergency services. The project will provide the Fire Department with much needed additional space. One of the most important parts of the project is the creation of a community room in the Fire Department. Over the past several years, the Fire Department, located in the heart of downtown, has become a meeting place for families and community groups. The City wants to continue and enhance the use of the building by the community. The enhanced building will better support the activities that currently go on at the department: pancake breakfasts, spaghetti dinners, CPR classes, Community Emergency Response Team (CERT) training, non-profit organization meetings, school visits, etc., and it will open new opportunities for the community to use this important asset.

The funding committed in the FYE 2015 budget increases the City's commitment to maintaining its parks system. The combination of a new Parks Master Plan (adopted during FYE 2013) and the reactivation of the City Beautiful Commission (CBC) has refocused the City on maintaining its parks system. The budget includes a total of \$130,000 in general maintenance or minor capital improvements for the parks. This funding is spread between the various parks throughout the City: Municipal Park, Dinosaur Hill trails, Memorial Grove Park, Clinton River Landing (a recreational space near the Clinton River under the South Main Street Bridge), Jaycee/Halbach Parks, Howlett Park and Elizabeth Park. The CBC, working with Administration, has identified the projects to be funded in each park. Though each single project is small, taken together, they create a system-wide enhancement that continues the City's long tradition of providing great public spaces for its citizens to enjoy. A detailed listing of the funding allocated to each park is included in the budget in the Capital Improvement Plan, in the Supplemental Information section of the budget document.

In addition to the maintenance improvements for the parks, two capital improvements are planned for FYE 2015. The first is the City's continued allocation of its Community Development Block Grant (CDBG) funding for handicapped accessibility improvements at the Municipal Park. The City has received great positive feedback from the public for the rubber safety surface placed at the east tot-lot play area in Municipal Park. During FYE 2015, the City will use its CDBG funding, \$25,000, to complete the final area, near the swings, of replacement of wood chips with the poured-in-place safety rubber surface. The FYE 2015 budget also includes \$229,490 to build a new restroom to serve the east side of

Municipal Park. A restroom closer to the heavily used east tot-lot area was identified as major need by the users of the park, especially those with young children.

Over the past three years, the Cemetery Advisory Board has been actively reviewing and recommending improvements to the buildings and grounds at Mount Avon Cemetery as part of a plan to enhance this significant community resource. The FYE 2015 budget includes \$30,000 for additional improvements to the Veterans Section, \$14,000 for replating of a portion of the cemetery to add additional grave sites, and \$35,000 for tree maintenance and replanting.

Consistent with recent past budgets, the FYE 2015 budget designates \$50,000 for projects designated by the Historical Commission. The Historical Commission is charged with identifying projects throughout the community that “protect and preserve Rochester’s historic and prehistoric resources for the use, education, enjoyment and economic benefit of present and future generations” (from the Historical Commission’s mission statement). An on-going project funded by this allocation is the work of the Historic District Study Committee (HDSC); formed during FYE 2013 to evaluate and document the historic assets of the community to determine and recommend if a Historic District should be created by City Council. As noted above, it is expected that the HDSC will complete its work and present its findings to City Council during FYE 2015.

During FYE 2015, the City will, for the first time, utilize a leased vehicle. Historically, the City has used its internal Revolving Equipment Fund, which accounts for pre-funding of vehicle purchases based on the depreciation of the vehicle during its useful life. After research and study, the City has determined that it would be in the City’s best interest to lease Engine #2 as part of its Fire Department budget. The lease payment is budgeted to be \$43,000 and is included in the operational budget of the Fire Department.

The FYE 2015 budget anticipates wholesale rate increases for both water and sewer services of approximately 4.4% and 8.9% respectively, based on estimates of the rate increases by the Detroit Water and Sewerage Department (DWSD), and payments to the Oakland County Water Resources Commission (WRC) for capital projects. These increases are anticipated to be passed along to the City’s water and sewer customers when rates are set during FYE 2015.

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, and the WRC. This is particularly important in the current atmosphere of turmoil and uncertainty surrounding the City of Detroit’s bankruptcy and how this will impact DWSD.

Consistent with prior years, the Water and Sewer Receiving Fund (operational fund for the enterprise) has a balanced budget. The City’s rate setting policy of only passing through increases to its customers equal to rate increases received from DWSD allows the operational fund to remain balanced. However, in recent years, the City has utilized fund balance from its Water and Sewer Capital Improvement Fund for significant system repair and upgrade. This use of fund balance for important capital investments continues with the FYE 2015 budget.

The FYE 2015 Water and Sewer Capital Project Fund budget includes \$250,000 investment in the City's water treatment plant. This investment is phase four of a five year plan to enhance the quality of the water produced, improve the efficiency of plant operations and enhance the security at the plant. 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. During FYE 2014, the City began implementation of a water meter change out project. The total cost of the project is \$1,300,000, which is spread over multiple fiscal years. The FYE 2015 budget, includes \$260,000 for the project. At the conclusion of FYE 2015, the City expects to be 95% complete with the project. During this fiscal year, the City expects to have enough data from the new meters for City Council to begin to consider changing the City's billing methodology to a rate system that fairly reflects customer usage and supports the needs of the enterprise.

The City has partnered with the City of Rochester Hills and the Road Commission for Oakland County to improve the City water infrastructure as part Rochester Hills and the RCOC Tienken Road reconstruction project. The FYE 2015 budget includes \$409,283 for the improvement of the City's water main in Tienken Road from Rochester Road to the Paint Creek Trail.

During FYE 2015, the City engineering team of Anderson, Eckstein and Westrick (AEW) and Johnson and Anderson (J&A) will be presenting the findings of the Sanitary Sewer Inflow and Infiltration (I&I) Monitoring and Review project, funded by a \$1,000,000 S-2 grant from the Michigan Department of Environmental Quality (MDEQ) to investigate I&I into the City's sanitary sewer system and to develop a plan to remedy the I&I issues. The FYE 2015 budget includes \$330,000 to fund the most cost-effective projects to reduce the most I&I and/or to conclude the analysis of the system. The investigation project and correction efforts are important because every drop of water from I&I removed from the sanitary sewer system saves money for the City's rate payers. In addition to the City's planned allocation to fund corrective projects, the S-2 grant award and resulting corrective action plan, qualifies the City to utilize State Revolving Funds (SRF) to address large I&I elimination projects. In addition, during FYE 2014, the City applied for a Stormwater and Wastewater Asset Management (SAW) grant from the MDEQ for \$1,190,000 to create and implement a sanitary and stormwater management system and for additional I&I investigations. While the City was not selected for funding in the initial lottery selection of projects, it is expected that the City's project will be funded in the next round of State funding, which will occur during FYE 2015. The project is not included in the FYE 2015 budget. If funding is received, a budget amendment will be considered if City Council takes action to accept the grant funding.

Downtown Development Authority and Principle Shopping District

The Downtown Development Authority (DDA) district is comprised of nearly all commercial and industrial properties. The projected taxable value for the properties in the district is expected to be reduced in the district, because of its heavy reliance on commercial and personal property values. The State law change of exempting properties with less than \$80,000 in personal property value from paying Personal Property Tax (PPT), will significantly impact the DDA. The reduction in value in the district, including the loss of PPT exempt properties, will reduce the tax captured revenue for the DDA by \$118,744, 10.3%. This loss in value required the DDA to reduce its expenditures, which is reflected in the FYE 2015 budget. The FYE 2015 budget includes the DDA completing its planned repayment of the remaining balance of \$164,390 to the City Capital Fund for loans related to operations and capital projects during FYE 2012 and FYE 2013. The FYE 2015 budget also shows a continued policy shift from the DDA away from marketing related activities. While still contributing \$150,000 to the Big Bright Light Show (BBLs), the funding and responsibility for the BBLs has been transferred to the Principal Shopping District (PSD). In addition, the Farmers' Market has been shifted out of the DDA budget and to the PSD budget.

During the FYE 2015 budget process, City Council considered an amendment to the DDA boundaries to exclude property currently located in the development district. City Council approved City Administration to draft the required legislation and begin the formal process of changing the DDA district boundaries. The change that is being considered is to remove undeveloped or underdeveloped properties from the southern area of the DDA district that have either been approved for residential development or are likely to be developed for residential. If approved, the resulting change would reduce DDA revenue by \$3,868, increase the City General Fund revenue by \$2,456 and increase revenue for other taxing entities by \$1,412 (using 2014 tax year values). The proposed change is expected to be considered during FYE 2015, but would not impact the budget until FYE 2016.

During the FYE 2014 budget process, City Council considered and approved a three year renewal of the Principal Shopping District (PSD) Special Assessment District (SAD). The FYE 2015 PSD budget will be the second year of the three year assessment. As noted above, the PSD has taken a significantly larger role in marketing of the downtown district by agreeing to fund and manage the BBLs and Farmers' Market. The result of this expanded role is a change in its balanced budget from \$321,300 for FYE 2014 to \$504,500 for FYE 2015.

Personnel

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 2015 budget is 57, which is unchanged from FYE 2014 and 6.5% less than FYE 2007 (see Table 16). The number of part-time employees included in the FYE 2015 budget is increased by two positions, which will be added to enhance the City's parking enforcement efforts. The FYE 2015 budget includes an additional Police Sergeant position, allowing the City to assign a Sergeant to every shift of officers; however, the new Sergeant position will not increase the number of officers. One patrol position will be eliminated to create the new position, and the Sergeant position will be filled from internal candidates.

The FYE 2014 budget includes no across-the-board 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. The budget does anticipate union negotiations with POAM during the fiscal year (POAM's current contract expires December, 31, 2014). Any wage increase provided to POAM, as a result of a new negotiated contract, will directly impact the wages received by the COAM and AFSCME employees. COAM wages are contractually directly tied to POAM wages and AFSCME has a "me too" clause in its contract if any of the other employee bargaining units receive an across the board wage increase.

Though the final year of the current POAM contract does not award an across the board wage increase, the FYE 2015 budget for police officer wages is significantly higher, based on officers reaching new seniority levels, as provided for this the current POAM contract. The combined increase from the move in seniority level is approximately \$50,000.

During FYE 2014, the City contracted with Municipal Consultants, LLC to do a comprehensive Compensation Study for non-union employees. The results of the Study were reviewed in detail by Administration and City Council. The Compensation Study considered all forms of compensation and did a comprehensive comparison of the non-union positions with similar positions in the municipal and private markets. The Study provided Market compensation ranges for each position. The Study also provided the framework for the City to consider a Merit pay system. The complete Study is posted on the City website. The final recommendation of the design of the Market-Merit system was developed by Administration and approved by City Council. City Council is also working on developing broad policy guidelines for future compensation.

In the FYE 2015 budget, \$26,181 has been designated for Market changes in wages for non-union employees. This amount will bring all non-union employees into the Market system (there were six employees that fell below the minimum identified in the market study, these employees will be brought up to exactly the minimum). The budget includes \$15,481 for distribution based on Merit for non-union employees. The Merit allocations will be awarded based on the employee's performance using a new robust performance evaluation system.

The new performance evaluation system includes: core performance evaluation measures (same for all employees); metric goal setting and measurement (unique for each position); positional goal setting and progress towards achievement of goals (unique for each position); and a 180 degree evaluation (supervisor, self and peers). This new Market-Merit system is unique for municipal government and Rochester expects it to improve the City's delivery of its Core Values. As part of the development for the new performance evaluation system, the City Manager outlined three Core Values that each employee must incorporate into their metric measures and positional goal setting. The Core Values are: Ensuring Public Trust, Excellence in Customer Service and Encouraging Employee Well-Being. As the new Market-Merit system is in place in the future, Administration expects the Core Values to be added to by the employees themselves. Administration believes that the three "starting" Core Values fairly and appropriately reflect the goals and objectives of the City.

During this transition year, the Merit adjustments will be provided to the employees based on the fixed amount approved by the City Council as part of the budget process. In future years, Administration will complete performance evaluations in advance of the budget process and will recommend specific Merit increases for non-union employees based on the specific criteria in the performance evaluation and where the employees fall in the Merit matrix. The Merit matrix are the steps between the minimum and maximum wage set for each position by the Market.

In FYE 2008, the City switched from a Traditional Blue Cross/Blue Shield (BC/BS) plan to a Preferred Provider Organization Blue Cross/Blue Shield (PPO) plan and saw a savings; and then in FYE 2011-2013, the City switched from the PPO plan to a high deductible/HSA Blue Cross/Blue Shield plan, resulting again in significant savings. During FYE 2014, the City completed moving all employees to a higher deductible/HSA Blue Cross/Blue Shield plan, again realizing savings. During this same time period, the City has effectively used a payment-in-lieu of health coverage to entice employees to voluntarily remove themselves from the City plans, generating significant cost savings for the City. The City's projected FYE 2015 health insurance cost for active employees is 24% (\$172,600) less than the peak health care expense year for the City in FYE 2010.

In an environment where health premiums continue to go up, the City realized a small reduction in its premium cost (for the same health benefit) for calendar year 2014. This is the third year in a row the City has seen a lower price for its active employee health plans. One of the factors contributing to the price reduction is employees utilizing less BC/BS insured services. The high deductible/HSA plan continues to provide an incentive for employees to be more cost-conscious with their health care decisions.

The City continues to monitor the federal Patient Protection and Affordable Care Act (PPACA) and as each year of the act is rolled out the City modifies its practices to comply. One of the most challenging requirements, implementation of the part-time employee provisions of the Act, was scheduled to roll out during FYE 2014, but was delayed by the federal government. This provision is being closely monitored by the City for both our part-time code inspectors and our part-time public works laborers.

The elimination of legacy costs continues to be one of the highest priorities for the City. During FYE 2014, the City closed its defined benefit (DB) pension plan to new employees and offered current employees the voluntary option to shift to a defined contribution (DC) retirement contribution. All employees hired after June 30, 2013 will receive a defined contributions (DC) retirement contribution; over time this change will eliminate the City's pension legacy costs. The City is also focused on options to develop a more conservative investment model for the funding that has been set aside to cover post-employment health benefits (OPEB). It is anticipated that during FYE 2015 the City will consider moving its OPEB investments from MERS (where there is very limited investment choices) to another 115 Trust, which will provide the City with more conservative investment options.

Acknowledgements

Throughout the budget process, City Council provided good policy direction and communicated its priorities to the Administration. I am proud to report that 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; Deborah Farrah, Executive Assistant, reviewed and proofed drafts of the budget; Megan Frazho, Deputy Clerk, reviewed and proofed drafts of the budget; Kerri Martin, Department of Public Works Administrative Assistant, assisted with the Public Works personnel cost projections; Sara Lowes, Building Clerk, assisted in assembly of the budget; and the Financial Department team of Rena Stewart, Sherry Kush, Holly Meyers and Christina Meyers, assisted with accounting and personnel information. Special thanks go to Anthony Moggio, Account Technician, for his work throughout the budget process. His knowledge of Excel and dedication to improving the City's financial models is a great asset to the City.

Every Department Head deserves acknowledgement for their efforts to improve public services in the most fiscally responsible way possible. Bill Bohlen, Director of Public Works; Steve Schettenhelm, Police Chief; John Cieslik, Fire Chief; Lee Ann O'Connor, City Clerk; John Hiller, Finance Director; Kristi Trevarrow, Executive Director of the Downtown Development Authority; and Nik Banda, Assistant City Manager/Director of Economic and Community Development, individually are outstanding public servants, and as a group they are the best management team a City Manager could ask for.

Conclusion

The City's tagline "where you **live**" refers to "living" as enjoying your life in our community. Everything we do is meant to improve the "living" in our City, or said more commonly, to improve the quality of life in our City. Every elected official, employee, board/commission member and citizen has a part to do in this important goal. The annual budget is the blue print for how we will support "living" in Rochester for the next fiscal year. The budget, and its components, also supports a long term vision for the community. It is my hope that this Manager's Letter, specifically, and the budget document in general, provide readers with a clear sense of the direction Rochester is heading. Each fiscal year provides an opportunity to contribute to "living." The coming fiscal year in particular provides foundational contributions for great future opportunities to grow from.

Starting with a tax reduction of 0.4 mills. City Council made it clear that with the expiration of the debt associated with the millage, that the overall millage would be reduced for the taxpayers. Often local governments will reshuffle millage, when one ends, create a new one to replace it, which results in additional funding for the city, and "no tax increase" for the citizens. Rochester is going in a different direction. When there is an opportunity to reduce taxes, without impacting core services, the City will take advantage of that opportunity and

provide its citizens with a tax cut. Residents and businesses can then use that money to enhance and invest in their “living.”

City staff remains committed to finding efficiencies in every City operation and stretching the taxpayer dollar as far as possible while continuing to provide exemplary public services. The several recent years of a down economy and shrinking budgets has re-trained local government employees to look for efficiencies in everything we do. The goal of providing the best quality services at the lowest cost is now in the culture of our local government. The new, cutting-edge Market-Merit compensation system, introduced this fiscal year, will further ingrain this culture of outstanding and efficient public service in our organization.

As noted, the tagline “where you **live**” is meant to mean something beyond where you reside is, but with the new residential developments being built, the tagline will apply very literally to several hundred new residents! The new development and the re-development of residential neighborhoods is a reflection of the private sector believing Rochester is a good investment. Just as the economic downturn changed how the public sector managed its costs (and opportunities), the private sector has re-evaluated its investments. Privately funded housing demand studies have shown that Rochester is ready for new residential opportunities. What is driving this “need”? Simply, people want to **live** here.

The City’s investment in community assets, along with continued fiscal discipline and commitment to core government services, will provide a strong base for the City as it continues to be the first choice for residents and businesses to invest. 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. These qualities, supported by this budget, will keep this community true to “Rochester: where you **live**.”

Respectfully submitted,



Jaymes Vettraino
City Manager

Government Profile

With a population of over 13,000 residents and recognized by *CNN/Money Magazine* as one of the “Best One Hundred Places to Live in America,” Rochester is the ideal place to raise a family, have a business, pursue a degree in higher education, socialize with friends and family, or get fit by taking advantage of the many parks, trails, rivers, and sports fields. As the first settlement in Oakland County, Rochester’s roots run deep. Since its settlement in 1817, Rochester has been a destination for people looking for a place that offers a great quality of life.

As a cultural hub for the region and a magnet for business, the demographics of this beautiful and vibrant city are enviable. Rochester enjoys a median household income of nearly \$80,000 in its trade area, with almost three quarters of the trade area owning homes. Rochester offers a well-educated workforce, with 57% of its population having a bachelor’s degree or higher. Major regional employers include Chrysler, Par Pharmaceuticals, Pfizer, and Crittenton Hospital.

A perfect mix of historic and hip, downtown Rochester has been recognized by the National Main Street Center, Inc. as a “Great American Main Street.” This designation places Rochester as one of just a handful of cities throughout the country recognized for embracing sound historic preservation practices while creating a vibrant downtown district. In an area that is often referred to as bustling, yet relaxed, shopping and dining are a vibrant part of the Rochester experience. Rochester boasts hundreds of retail shops and service businesses as well as dozens of restaurants that run the gamut from casual to high-end. Over 80% of the retail mix consists of one-of-a-kind merchants exclusive to Rochester, making for a truly engaging shopping experience. Rochester is also home to the Royal Park Hotel—a boutique four-star hotel.

Rochester boasts some of the area’s finest educational institutions. Rochester Community Schools is rated among the highest in Michigan. For higher education, the city center is just minutes from Oakland University, Rochester College and Oakland Community College.

Rochester is culturally rich and is home to Paint Creek Center for the Arts, the Rochester Symphony Orchestra, and Dinosaur Hill Nature Preserve. The Rochester community also has a deep social service commitment and is home to several organizations including Leader Dogs for the Blind, one of the most distinguished seeing-eye dog organizations in the world.

Rochester is at the center of a trail system that directly connects to over 50 miles of continuous trails throughout southeast Michigan. The jewel of the city is Municipal Park, a 36-acre full service park. Whether it is a stroll along the pond, an early morning tennis match, a baseball game, or an evening concert, the park has something for everyone. The park is also home to the Paint Creek, one of the last cold water, natural reproducing trout rivers in Michigan.

With its relaxed atmosphere and endless opportunities, Rochester is one city that truly does live up to its tagline — “where you **live.**”

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 17 for the City of Rochester's Organizational Chart.

Budget Timeline

October 15, 2013	Budget work papers provided to Department Heads.
November 12, 2013	Budget workshop with Department Heads.
November 19, 2013	Department Heads submittal of preliminary proposed Budget to City Manager.
December 2 – 6, 2013	City Manager review of Departmental Budgets with Department Heads.
December 10, 2013	City Manager and Department Head joint review of Capital Projects and Department Budgets.
December 19, 2013	Council & Administration Budget Workshop.
January 20, 2014	Goals and Objectives – Discussion with City Council.
January 21, 2014	Goals and Objectives – Discussion with City Council.
February 11, 2014	Goals and Objectives – Discussion with City Council.
February 25, 2014	Goals and Objectives – Discussion with City Council.
March 11, 2014	Goals and Objectives – Discussion with City Council.
April 2, 2014	Goals and Objectives – Discussion with City Council.
April 4, 2014	City Manager to finalize Budget recommendations.
April 4, 2014	Send the Notice of Public Hearing to be held on April 28, 2014, published on April 10, 2014.
April 10, 2014	Assembly of proposed Budget.
April 11, 2014	Submittal of proposed Budget to City Council.
April 14, 2014	Council receipt of proposed FYE 2015 Annual Budget.
April 21, 2014	Special Meeting of the City Council – Study Session on proposed Budget.
April 28, 2014	Public Hearing on proposed FYE 2015 Budget.
May 12, 2014	Adoption of FYE 2015 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 was historically used to account for the acquisition of new or replacement Fire Department equipment. In FYE 2014 this fund was folded into the Revolving Equipment Fund (and Internal Service Fund).

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) Budget by Fund Type. This section includes the entire 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) Budget by General Ledger Accounts. This section includes the entire 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, 2014 through June 30, 2015 is FYE 2015 or FYE 15.

FYE 2014 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 14 Amended” is as of the end of March of the current fiscal year.

FYE 2013 Actual: Represents the amount the City has accounted for as the actual revenue and expense for the last complete fiscal year.

General Ledger (GL): The account numbering system used by the City, as prescribed by the State of Michigan, for accounting for all financial transactions of the City.

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 2015 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

The FYE 2105 budget includes a much larger and more complete Auto Parking Enterprise Fund, 516. The new revenue and expense accounts represent the on-street and off-street parking implementation plan. Prior to FYE 2015, the General Fund, Downtown Development Authority Fund and the Auto Parking Enterprise Fund each had some responsibility for the revenue and expenses related to parking. The new Auto Parking Enterprise Fund will account for all parking related financial transactions in the City.

The FYE 2015 budget moved the cost for Code Inspections from the Fire Department (GL Dept 101-336.000) to the Protective Inspections Department (GL Dept 101-371.000). During FYE 2012, the City began using paid-on-call fire department personnel for property, maintenance (and later rental inspections). The implementation of the operational change has been a success, both by providing more paid-on-call fire department personal available for calls during the day hours and in the successful enforcement of the codes and correction of health and safety issues. This budget now property identifies that costs as related to Protective Inspections, rather than Fire Department.

[Page Intentionally Left Blank]

TABLE 1**All Funds Budgeted Expenditure Summary**

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Proposed
TOTAL EXPENDITURES ALL FUNDS	24,297,363	24,162,974	24,480,743
General Fund	9,626,349	9,851,413	9,998,473
Special Revenue Funds			
Major Streets Fund	598,373	1,043,570	504,863
Local Streets Fund	1,633,536	922,230	881,212
Drug Law Enforcement Fund	47,962	64,000	50,000
CDBG Funds *	26,640	25,000	25,000
Cemetery Fund	150,046	159,499	161,255
Debt Service Funds	469,250	458,866	110,681
Capital Improvement Funds			
General Capital Project Fund	965,132	1,453,724	1,915,542
Water & Sewer Capital Fund	1,870,792	1,569,058	1,349,283
Fire Equipment Revolving Fund	119,581	-	-
Enterprise Funds			
Auto Parking Fund	164,345	437,526	1,471,344
Water & Sewer Fund	5,166,357	4,956,802	5,388,800
Internal Service Fund			
Revolving Equipment Fund	987,370	1,591,342	1,027,532
Downtown Development Authority	2,143,609	1,308,644	1,105,140
Principal Shopping District Fund	328,021	321,300	504,500
* Community Development Block Grant Funds			

TABLE 2

General Fund Summary	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Proposed
TOTAL REVENUE	9,863,350	9,851,405	9,998,473
REAL ESTATE TAXES	6,839,897	6,981,000	7,090,237
LICENSES & PERMITS	543,783	428,610	520,400
STATE RETURNS	1,039,985	989,207	1,006,350
SALES & SERVICES	657,236	666,200	673,653
FINES & FORFEITS	93,265	85,000	92,500
INTEREST INCOME	42,130	40,000	40,000
MISC. REVENUE	647,053	661,388	575,334
APPROPRIATED FUND BALANCE	-	-	-
TOTAL EXPENDITURES	9,626,349	9,851,413	9,998,473
CITY COUNCIL	70,325	74,259	73,359
CITY MANAGER	463,856	461,961	461,942
FINANCE	591,712	616,954	624,074
CITY CLERK	158,976	140,707	145,182
ELECTIONS	25,376	35,343	40,963
POLICE DEPARTMENT	3,259,225	3,401,395	3,387,569
FIRE DEPARTMENT	1,092,539	1,043,986	1,091,951
PROTECTIVE INSPECTIONS	148,118	149,954	224,981
PUBLIC WORKS	247,017	353,161	357,661
SANITATION	649,373	670,000	405,729
ENVIRONMENTAL SERVICES	291,997	401,162	335,277
PARKS & RECREATION	572,752	568,691	576,157
CIVIC CENTER	78,606	90,632	93,915
GENERAL SERVICES	396,456	360,665	335,891
BOARD OF REVIEW	1,575	2,573	2,123
ZONING BOARD OF APPEALS	2,006	2,175	1,975
PLANNING COMMISSION	32,461	45,168	37,650
HISTORICAL COMMISSION	7,459	10,000	10,000
LIBRARY	418,481	423,995	437,751
OLDER PERSONS COMMISSION	50,656	52,100	53,125
CONTINGENCY	2,145	50,000	50,000
APPROPRIATIONS TO OTHER FUNDS	1,065,238	896,532	1,251,198

TABLE 3

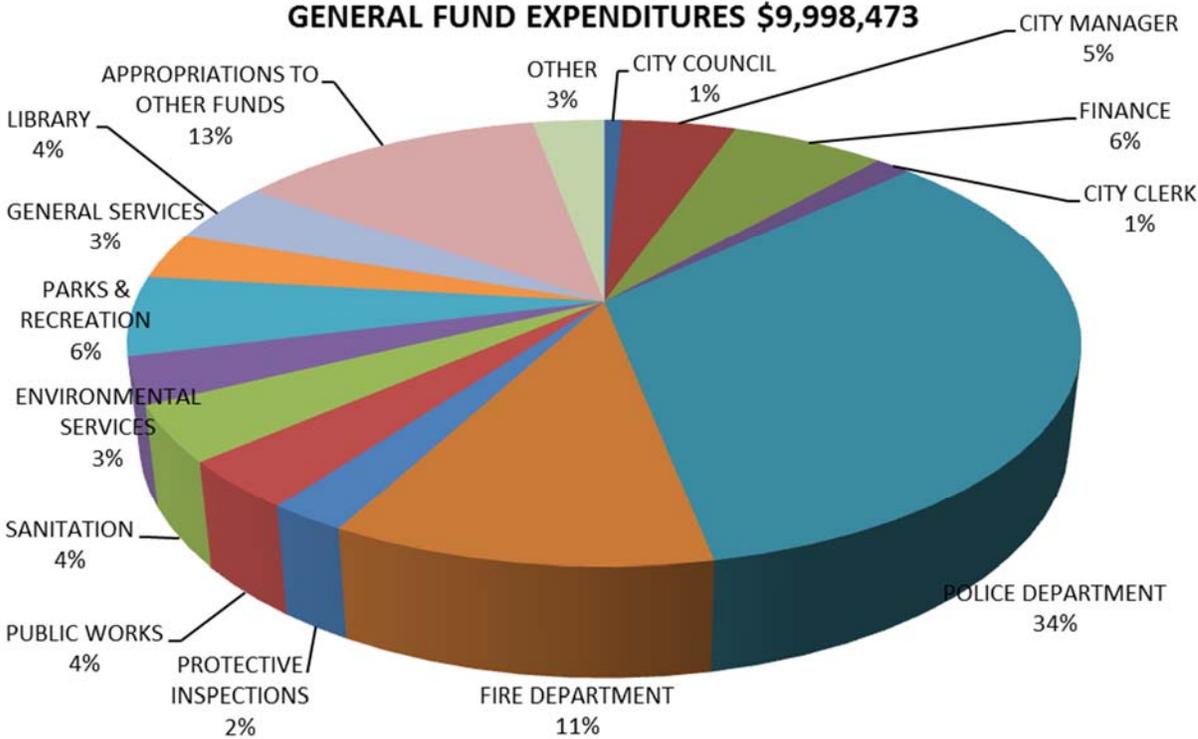
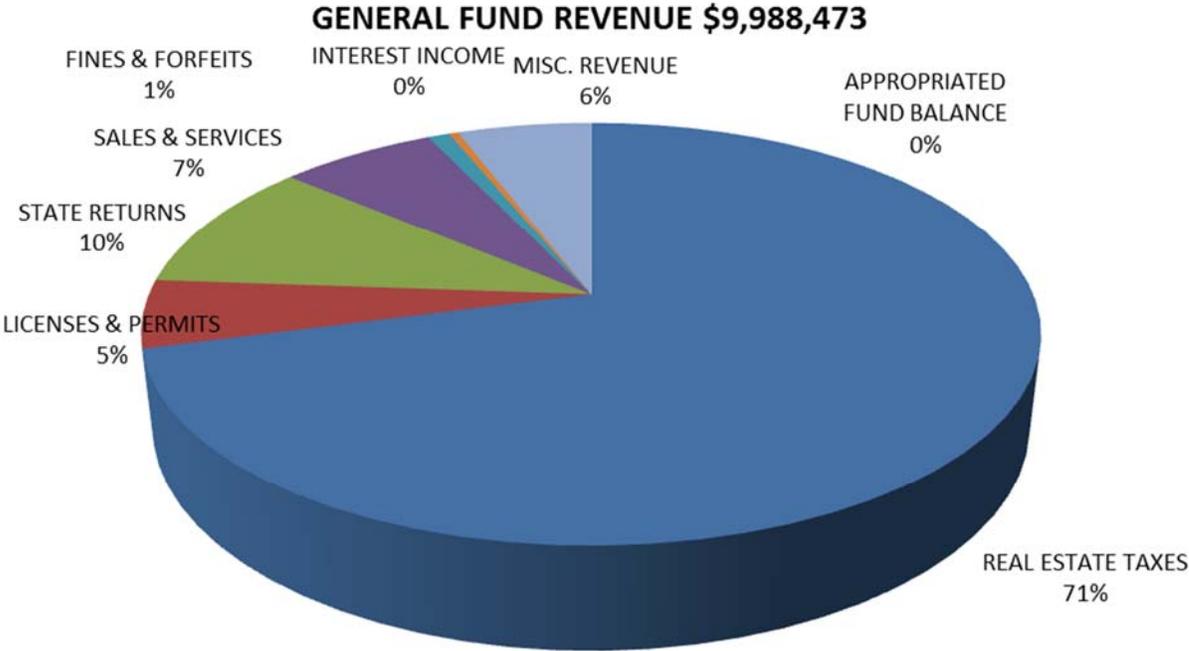
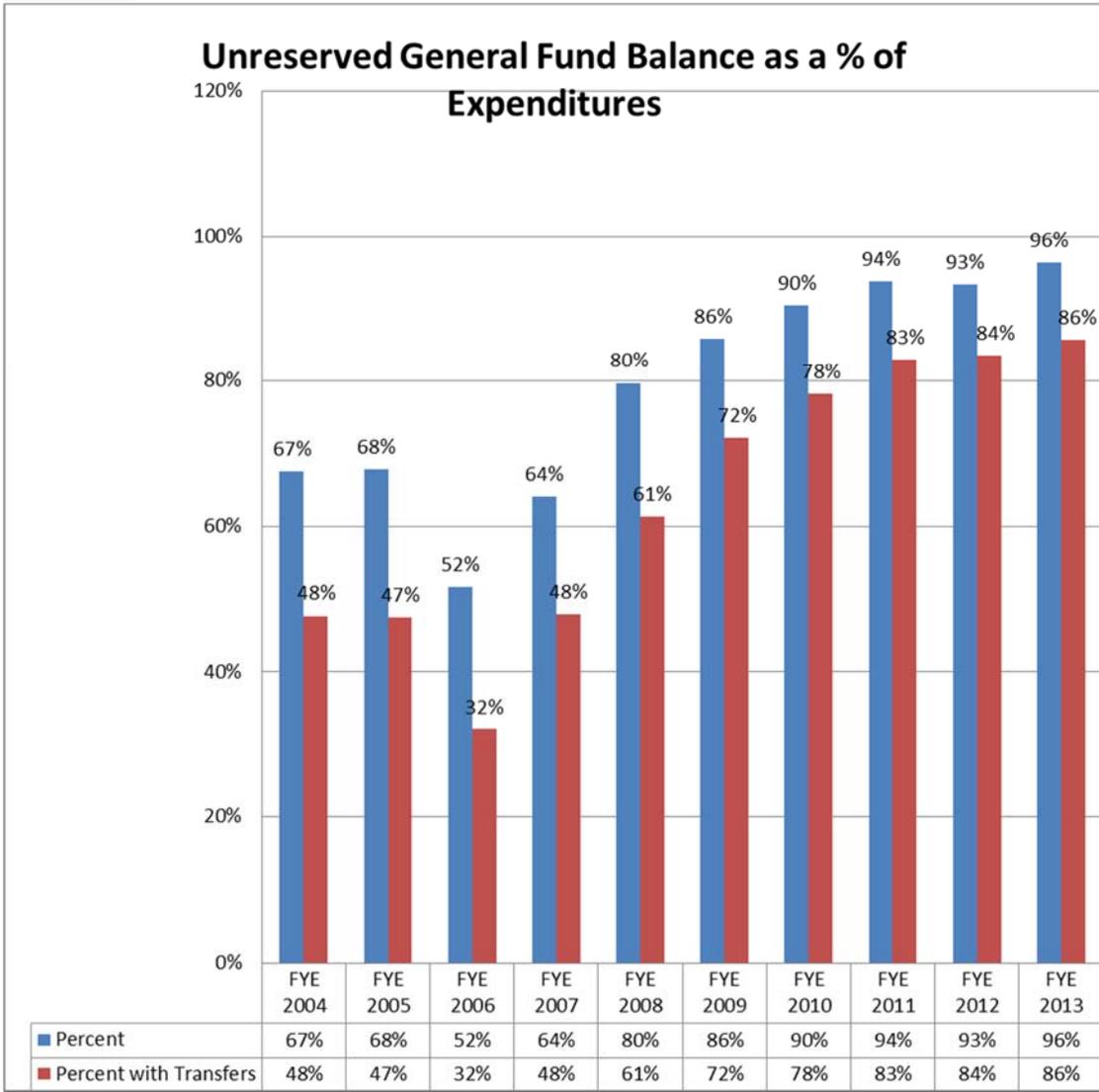


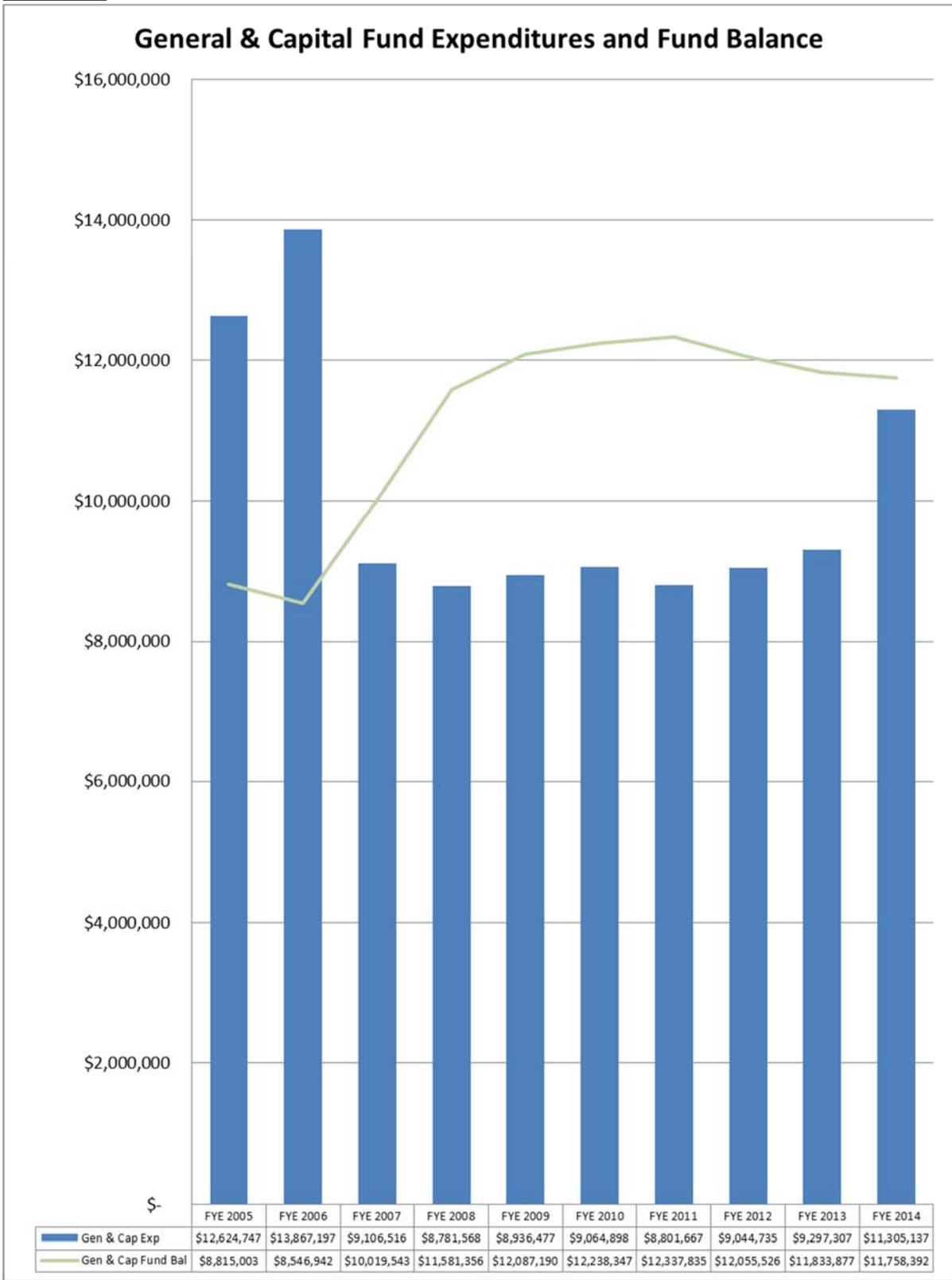
TABLE 4



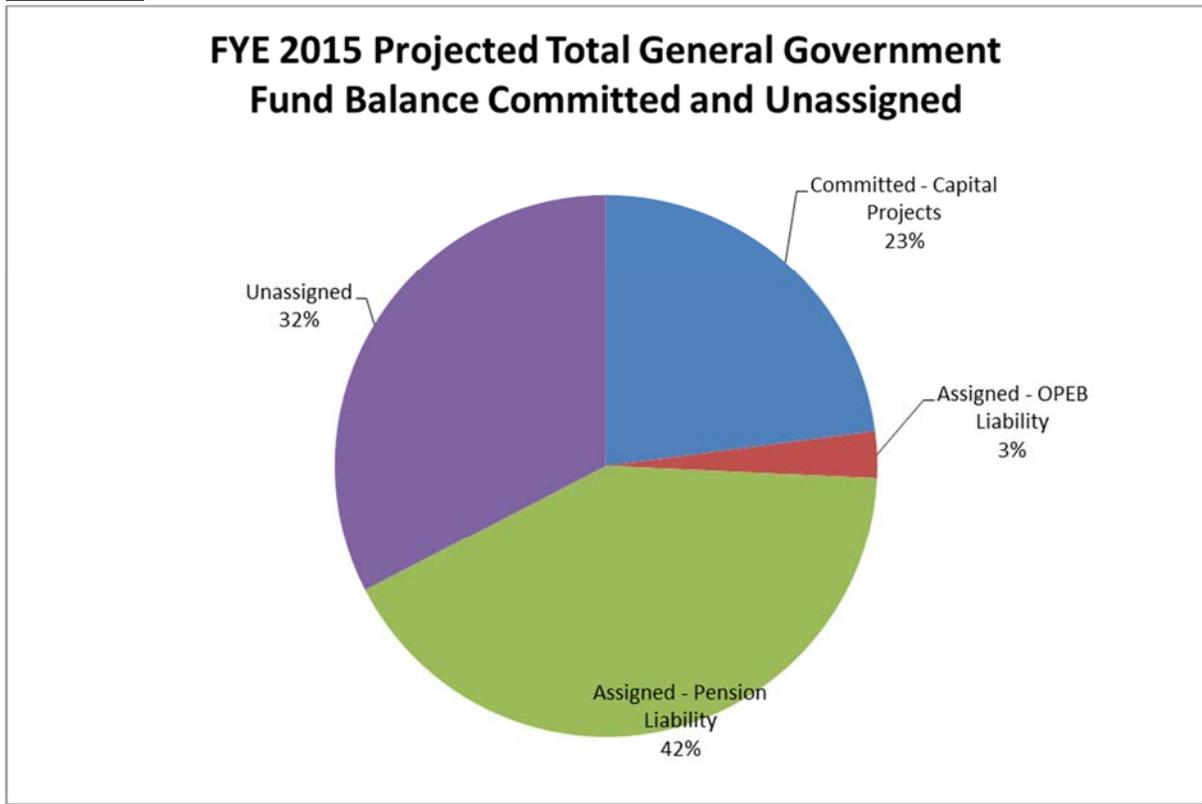
Audited General Fund Unreserved Fund Balance as a Percentage of Expenditures					
Fiscal Years Ending 2004 to 2013					
Fiscal Year	Expenditures	Transfers	Unreserved Fund Balance	Percent	Percent with Transfers
FYE 2004	6,865,877	2,851,490	4,634,389	67%	48%
FYE 2005	7,308,825	3,143,383	4,957,111	68%	47%
FYE 2006	7,627,257	4,681,870	3,939,212	52%	32%
FYE 2007	7,940,383	2,657,260	5,082,598	64%	48%
FYE 2008	7,999,833	2,391,500	6,377,489	80%	61%
FYE 2009	8,409,442	1,604,500	7,220,982	86%	72%
FYE 2010	8,613,925	1,344,828	7,790,725	90%	78%
FYE 2011	8,536,891	1,105,676	8,005,914	94%	83%
FYE 2012	8,582,250	1,010,679	8,017,424	93%	84%
FYE 2013	8,564,270	1,065,238	8,251,947	96%	86%

Source: City of Rochester Audits

TABLE 5



Source: City of Rochester Audits and Budgets

TABLE 6

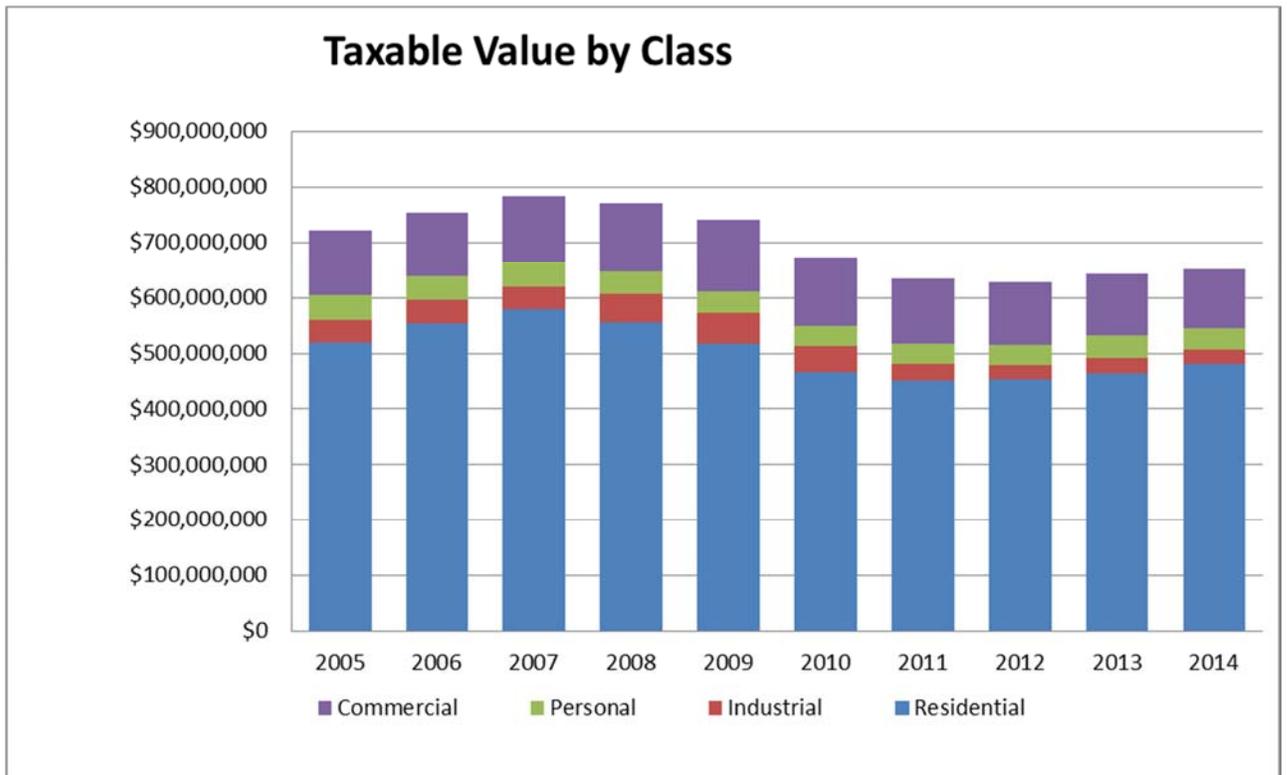
Total General Government Fund Balance Committed and Unassigned	
Committed - Capital Projects	\$ 2,459,694
Assigned - OPEB Liability	\$ 295,718
Assigned - Pension Liability	\$ 4,463,550
Unassigned	\$ 3,492,671
Total Fund Balance	\$ 10,711,633

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.

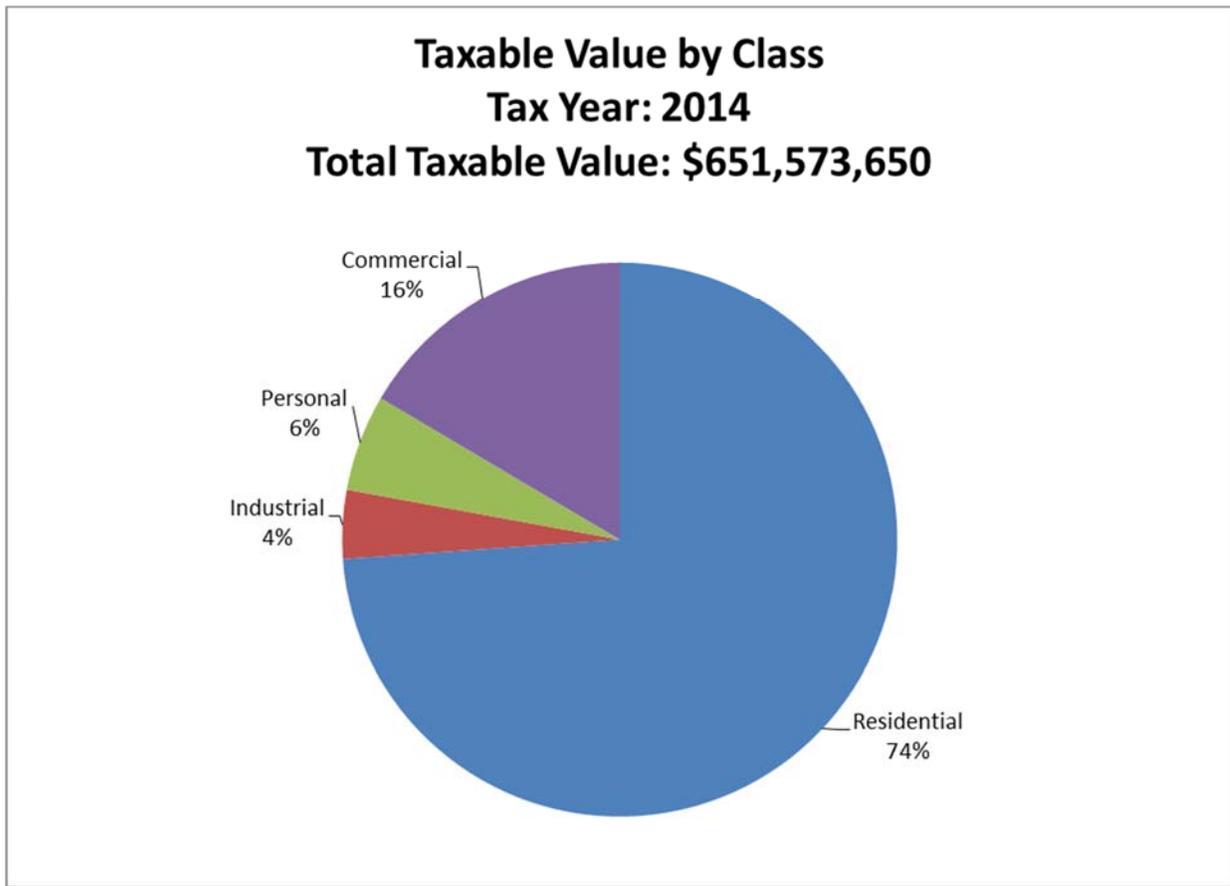
TABLE 7

Taxable Value by Class						
Year	Residential	Industrial	Personal	Commercial	Total	Change
2005	519,545,935	40,881,210	44,967,270	116,959,330	722,353,745	6.50%
2006	553,540,960	42,049,050	43,422,620	114,838,930	753,851,560	4.36%
2007	578,389,250	41,523,040	43,403,130	120,682,600	783,998,020	4.00%
2008	554,858,220	52,895,550	39,335,660	123,733,500	770,822,930	-1.68%
2009	518,116,780	53,808,740	39,963,070	130,174,140	742,062,730	-3.73%
2010	465,329,980	48,310,150	36,049,540	122,349,310	672,038,980	-9.44%
2011*	450,001,370	30,684,010	36,063,930	118,289,290	635,038,600	-5.51%
2012	452,669,680	25,856,080	37,441,240	111,407,220	627,374,220	-1.21%
2013	464,821,940	26,148,560	42,042,730	109,673,220	642,686,450	2.44%
2014	481,434,500	26,003,480	36,548,030	107,587,640	651,573,650	1.38%

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.

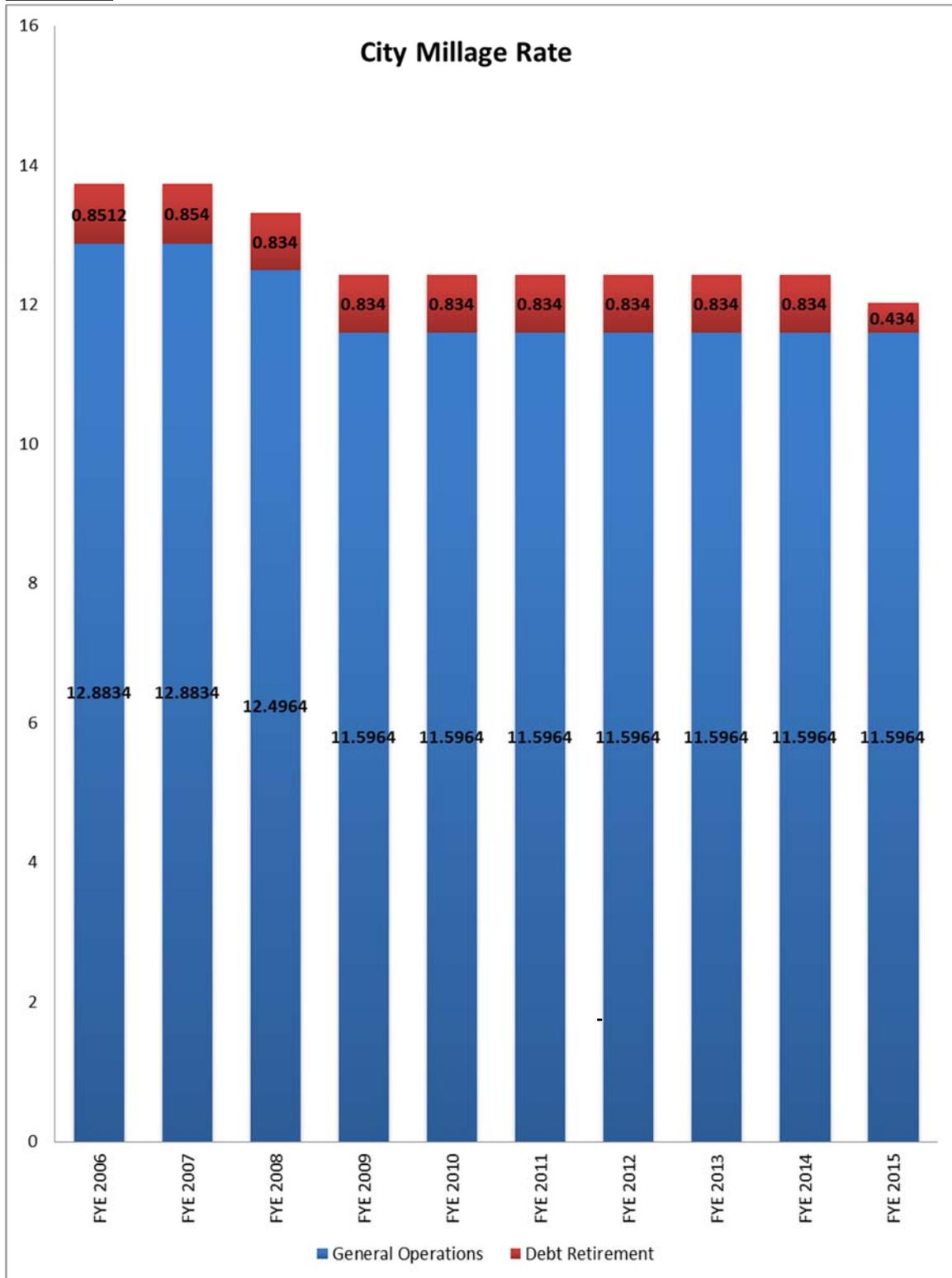
** Note regarding 2011 Industrial and Commercial values: As a result of direction from the State Tax Commission, the City Assessor reclassified approximately 40 properties from Industrial to Commercial. This resulted in a removal of value from the Industrial category and an increase to the Commercial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

TABLE 8

Source: Oakland County Equalization Department

Taxable value is the value used to calculate property taxes. Each property in the City is categorized as either "Commercial," "Industrial" or "Residential." The Michigan State Tax Commission prepares a report and provides definitions for local City Assessors to follow. "Personal" property taxable value is applied to property on or within real property (land and buildings) which is not permanently attached to it (i.e. equipment, furniture, computers).

TABLE 9

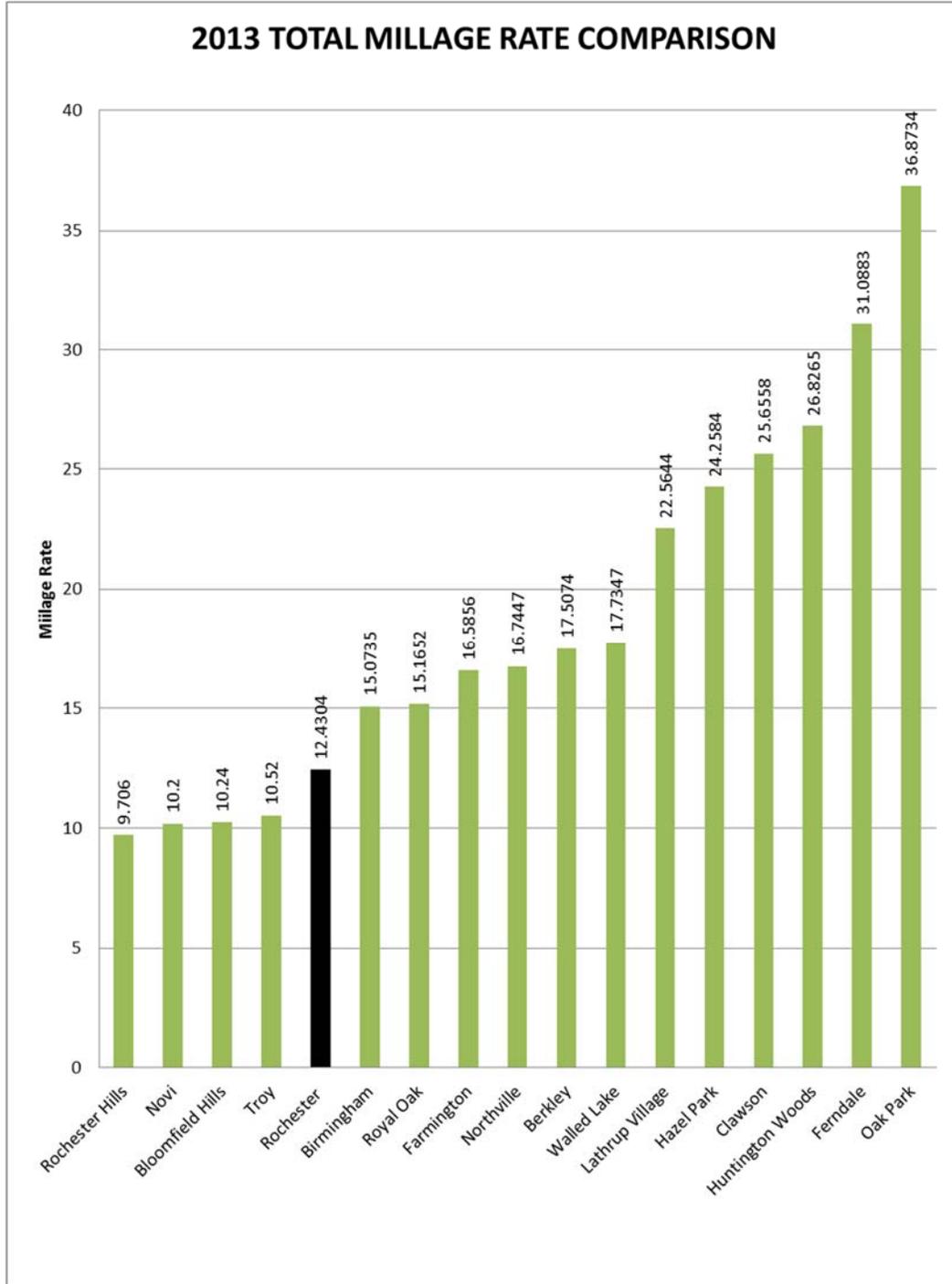


Source: City of Rochester Budgets

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



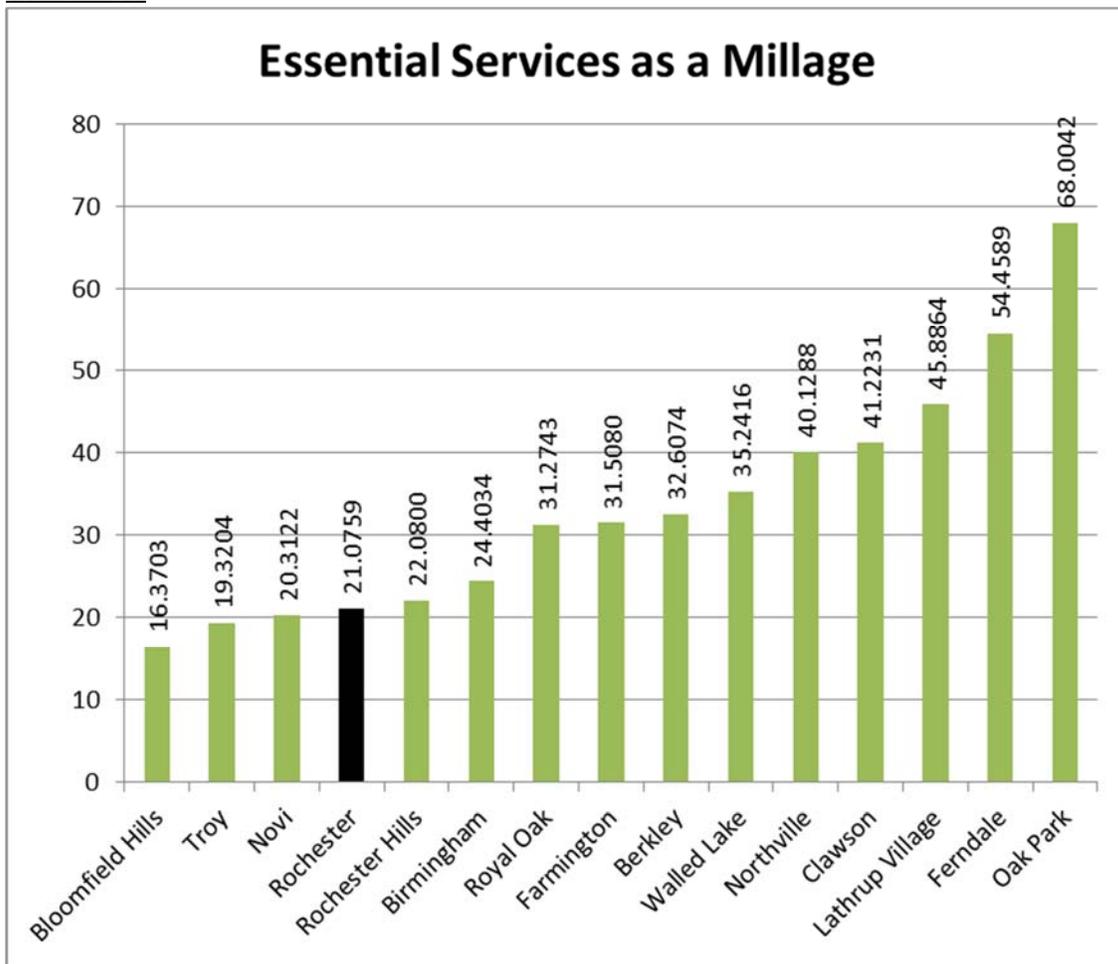
TABLE 10



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 11

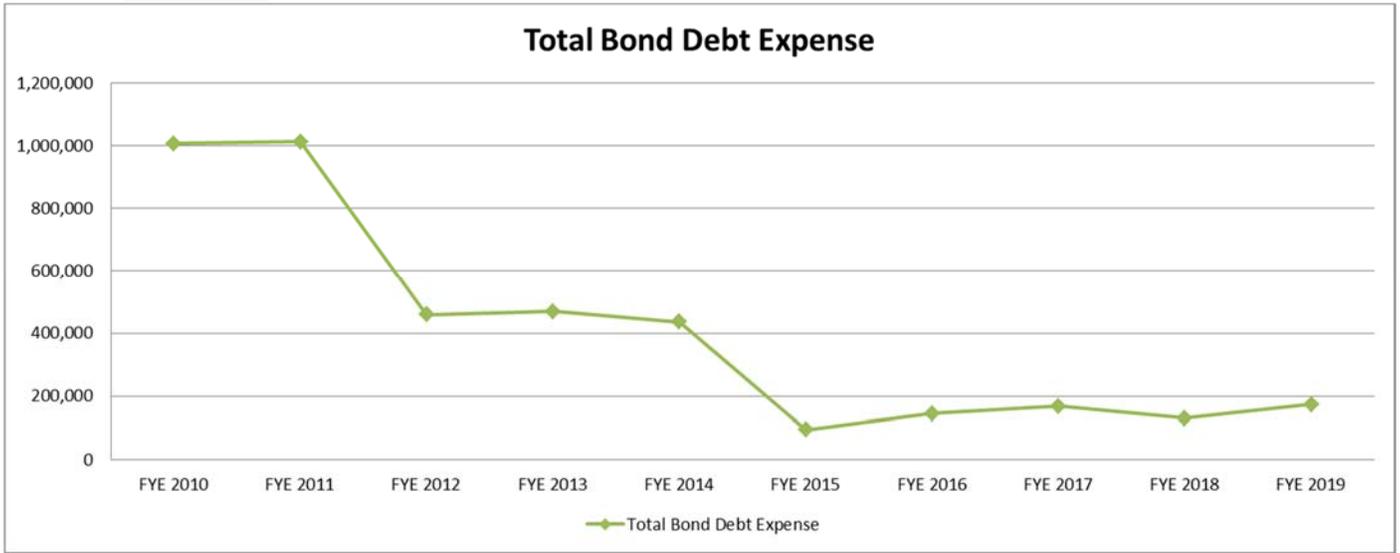
Source: Compiled by Rochester Staff from Public Audits and Budget Documents

The “Essential Services as a Millage” graph compares the cost of those most basic services which development communities must provide their residents and businesses. These services include all services provided by the General Fund (i.e. public safety, public works, parks and recreation, etc.); refuse/recycling services; and water/sewer utility services.

In the City of Rochester, these services are provided through the City’s General Fund Millage and its Water and Sewer Operating Fund. Other communities utilize other funding models (for example, a dedicated refuse/recycling millage or a fee-for-service for refuse/recycling services). Communities also have significantly different water and sewer rate structures. In order to normalize the various funding models that exist in each community, Rochester staff utilized public information from these communities to calculate the cost of each of these services for the entire community as a millage.

The calculation is done by converting the cost of each essential service to an equivalent millage rate, regardless of how the service is funded by the community. This was done by calculating the value of one mill for each community and dividing it by the total expense the community has for the essential service.

TABLE 12



	FYE 2010	FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2019
Total Bond Debt Expense	1,006,800	1,013,700	459,075	468,500	458,116	97,799	121,583	145,010	138,080	156,221
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	101,116	97,799	121,583	145,010	138,080	156,221
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 Audits and Budgets

NOTE: As part of the Parking Strategy implementation plan, the City has stated an intent to take additional bond debt to fund the construction of two parking platforms. The debt is projected to be \$12 million dollars, which would result in an annual bond debt expense of approximately \$916,000 for a 20 year period, starting in FYE 2016. Funding to pay the bond debt is planned to be received from revenue related to the parking enterprise (see Parking Strategy Pro Forma Supplemental #8 in the Supplemental Information section of the budget).

TABLE 13

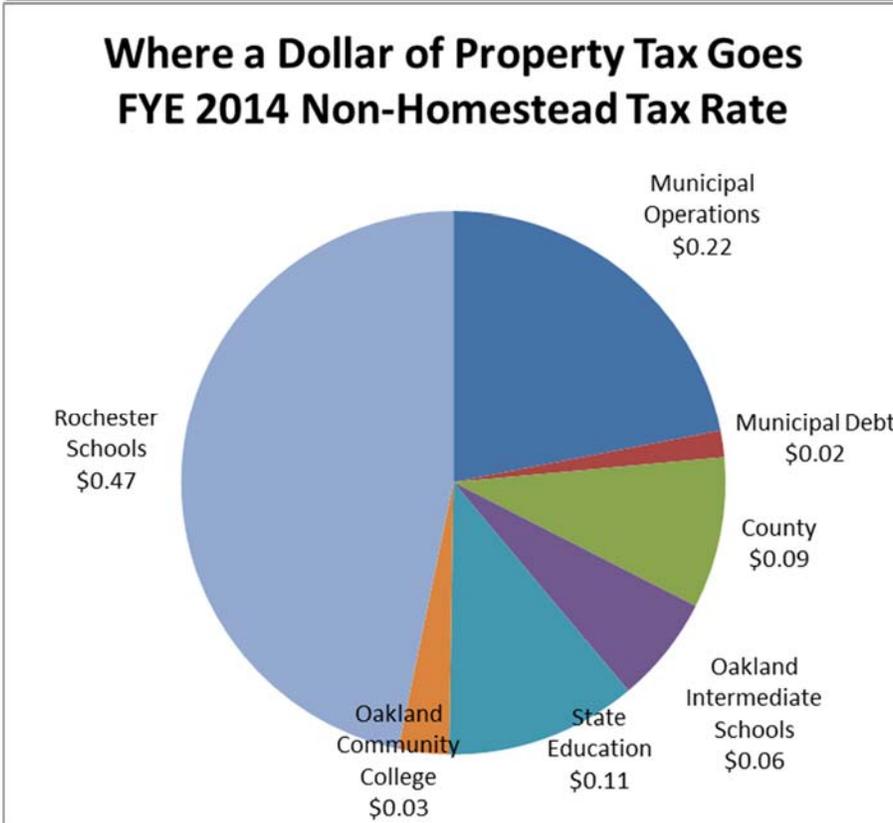
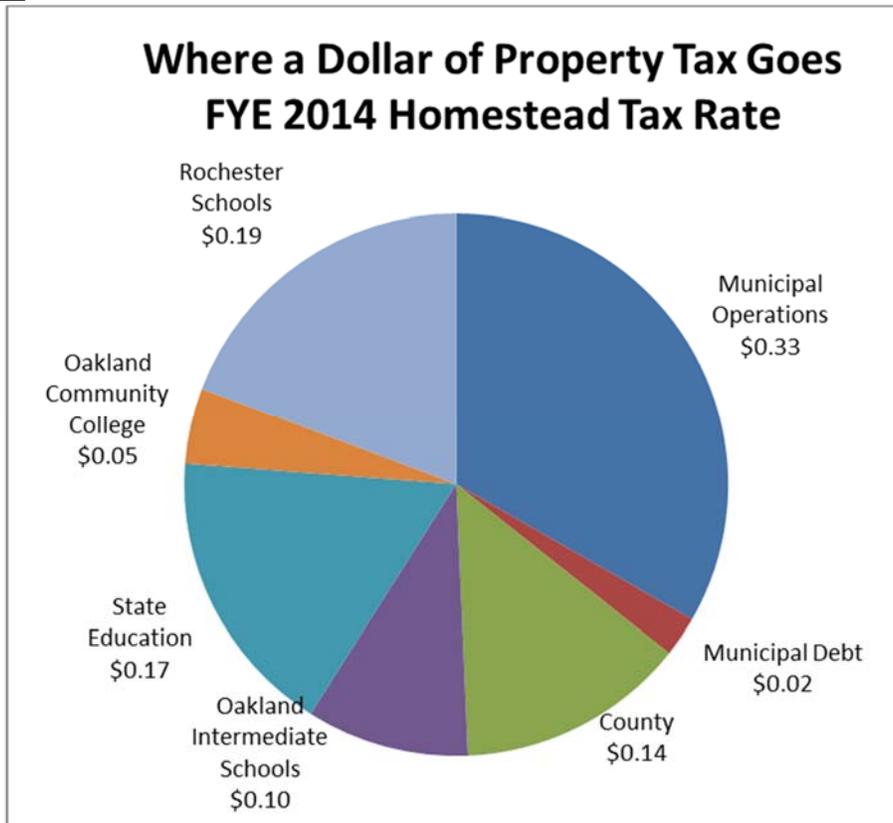
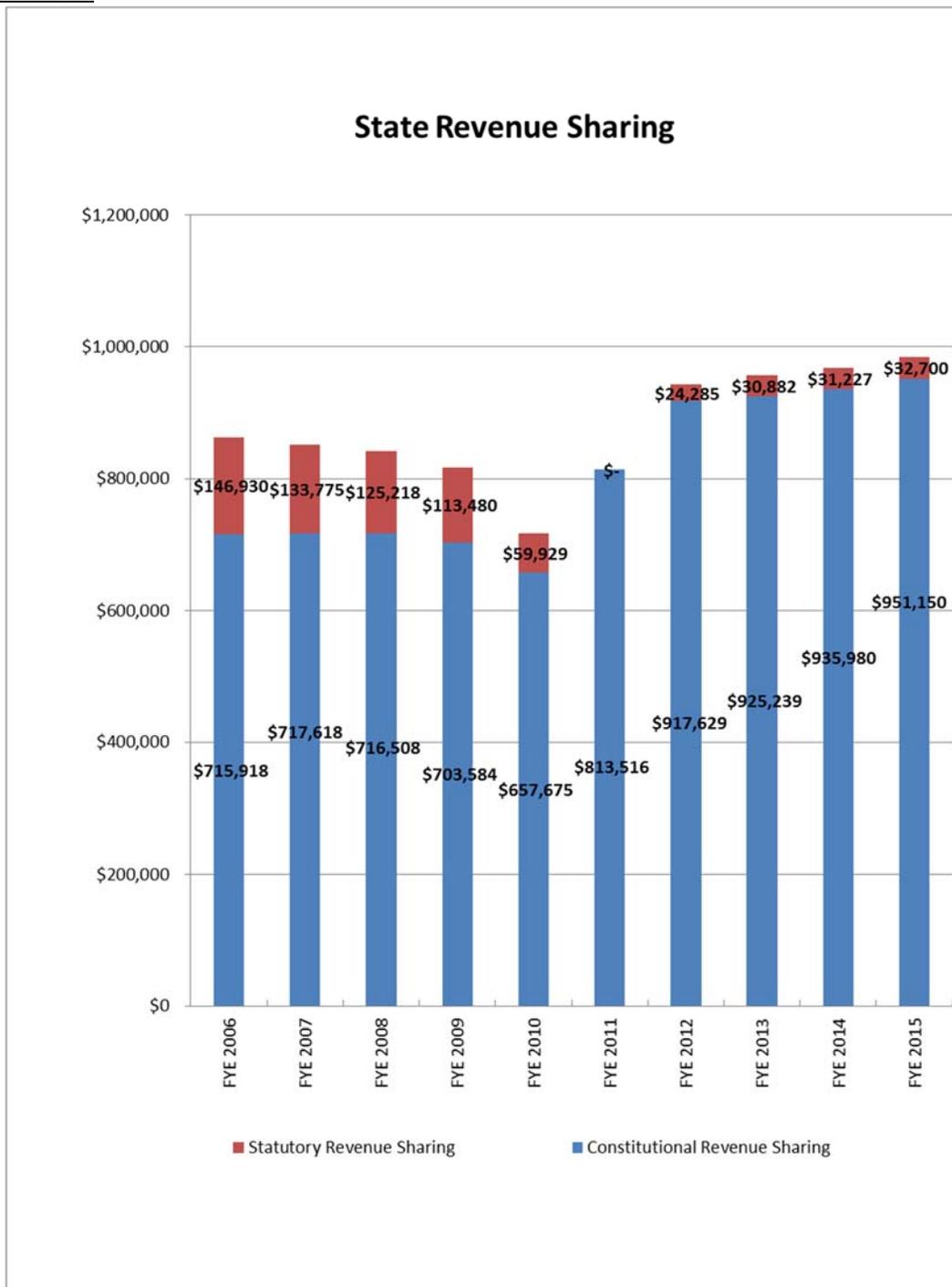


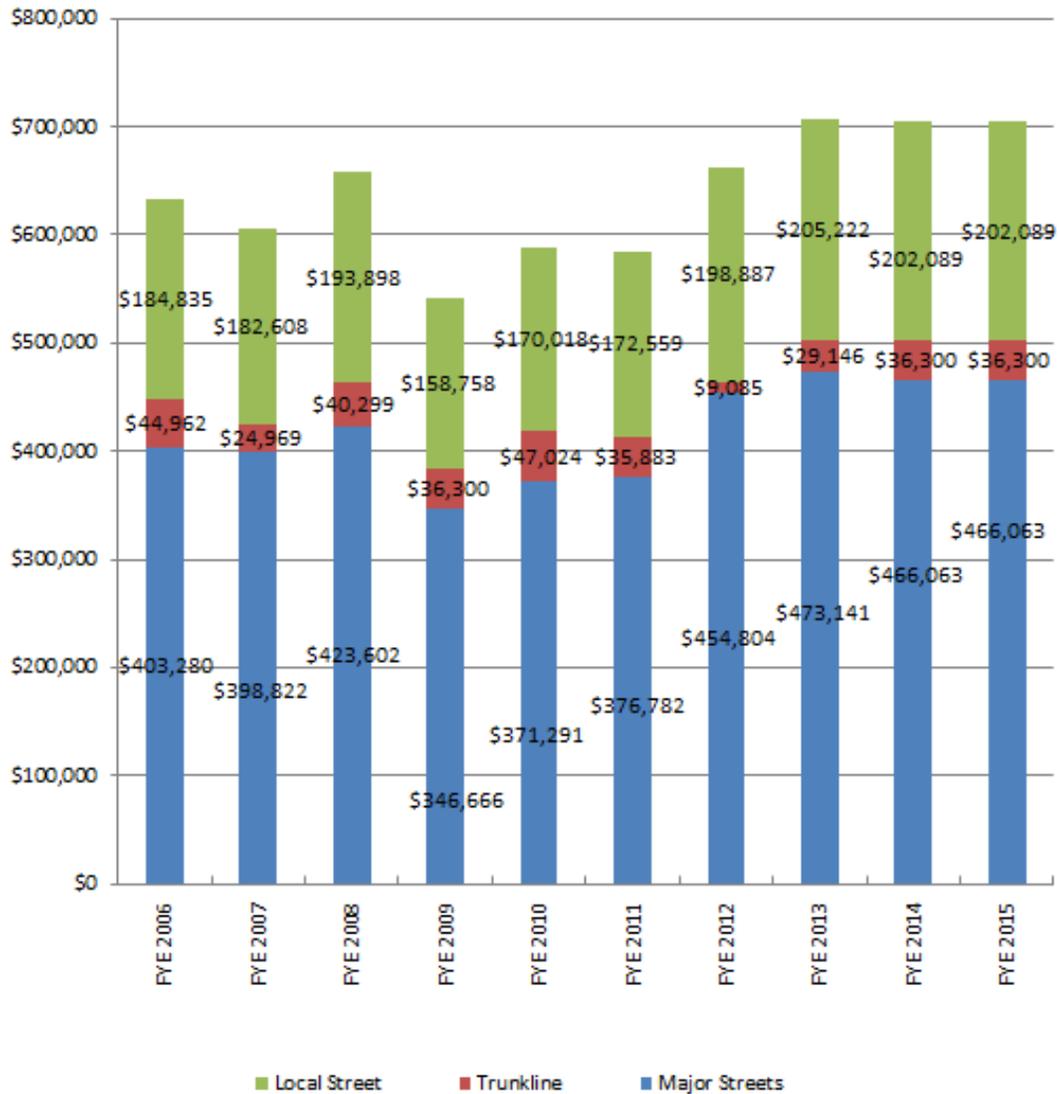
TABLE 14

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. During 2011, the Michigan Legislature changed the name of “Statutory Revenue Sharing” to the Economic Vitality Incentive Program (EVIP).

TABLE 15

State Act 51 Funding



Source: City of Rochester Audits and Budgets

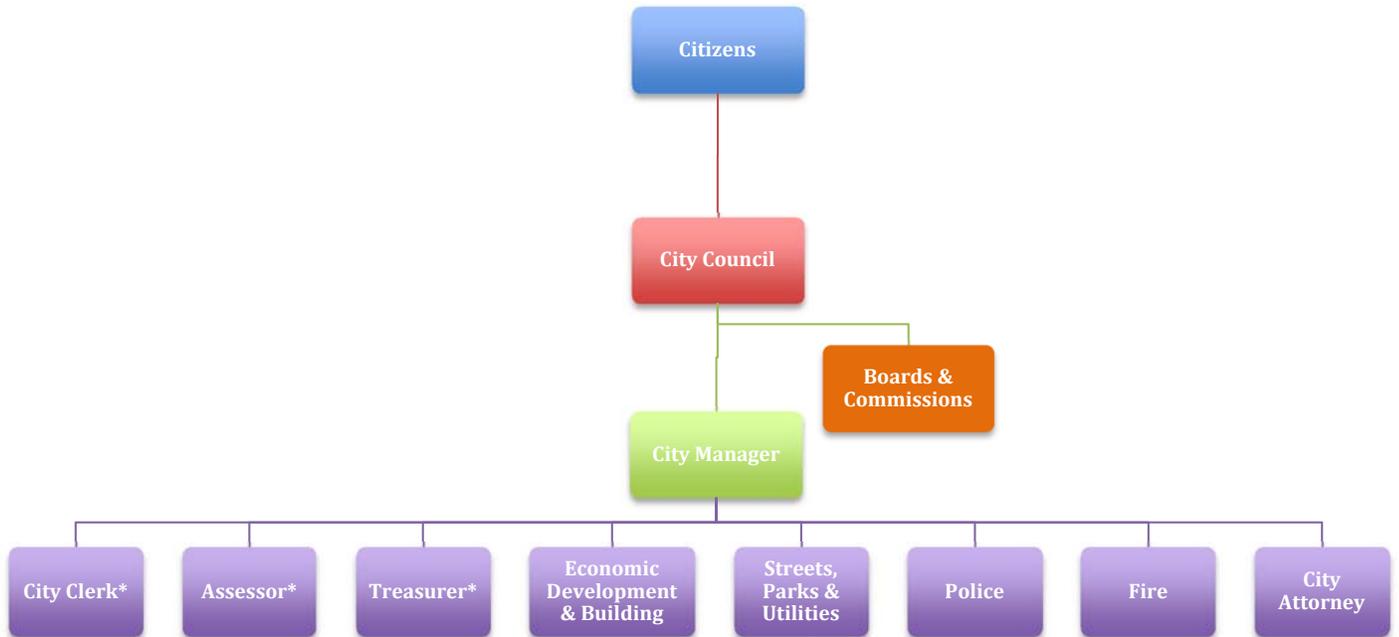
Act 51 created a state fund into which specific transportation taxes are deposited and prescribes how these revenues are to be distributed and the purposes for which they can be spent. Act 51 establishes jurisdictional road networks, sets priorities for the use of transportation revenues and allows bonded 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 16

City of Rochester - Budgeted Employees* by Service									
Full-time - Each full-time position is calculated as 1.0									
Service Type	FYE 2007	FYE 2008	FYE 2009	FYE 2010	FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015
Administration	13	13	12	13	12	13	13	13	13
Manager	4	4	3	4	4	4	4	4	4
Building	3	3	2	2	1	1	1	1	1
Clerk	1	1	1	1	1	2	2	2	2
Finance	5	5	6	6	6	6	6	6	6
Public Safety	30	27	27	27	27	28	28	29	29
Police	29	26	26	26	26	27	27	28	28
Fire	1	1	1	1	1	1	1	1	1
Public Works & Parks	18	18	17	16	15	15	15	15	15
Public Works **	13	13	12	11	10	10	10	10	9
Water & Sewer	1	1	1	1	1	2	2	2	2
Revolving Eq	1	1	1	1	1	1	1	1	1
Parks ***	3	3	3	3	3	2	2	2	3
TOTAL	61	58	56	56	54	56	56	57	57
Part-time - Each regular part-time position is calculated as 0.5, each seasonal part-time position is calculated at 0.25									
Service Type	FYE 2007	FYE 2008	FYE 2009	FYE 2010	FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015
Administration	1.0	1.0	1.0	1.0	1.5	0.5	0.5	0.5	0.5
Manager	-	-	-	-	-	-	-	-	-
Building	0.5	0.5	0.5	0.5	1	0.5	0.5	0.5	0.5
Clerk	0.5	0.5	0.5	0.5	0.5	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Public Safety	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.5
Police Clerk	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Seasonal Community Policing	1	1	1	1	1	1	1	1	1
Parking Enforcement	-	-	-	-	-	-	-	-	1
Public Works & Parks	2.5	1.5	1.5	1.0	2.5	2.0	2.5	3.0	3.0
Public Works	1	-	-	-	1.5	1	1	1.5	1.5
Water & Sewer	-	-	-	-	-	-	0.5	0.5	0.5
Revolving Eq	-	-	-	-	-	-	-	-	-
Parks	1.5	1.5	1.5	1	1	1	1	1	1
TOTAL	5.0	4.0	4.0	3.5	5.5	4.0	4.5	5.0	6.0
TOTAL Full-Time Equiv. (FTEs)	66.0	62.0	60.0	59.5	59.5	60.0	60.5	62.0	63.0
Other									
DDA	3	3	3	3.5	3.5	3	3	3	3
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>	27	27	32	39	38	40	45	40	45
<i>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.</i>									
* 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 the fiscal year.									
*** Parks Superintendent Position left vacant FYE 12.									

TABLE 17

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).*

[Page Intentionally Left Blank]

GENERAL FUND
REVENUES 101

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 101 GENERAL - REVENUE	\$9,863,350	\$9,851,405	\$9,998,473
REAL ESTATE TAXES	6,839,897	6,981,000	7,090,237
CURRENT LEVY	6,485,763	-	-
CURRENT LEVY - REAL TAXES	-	6,300,000	6,443,698
CURRENT LEVY - PERSONAL PROPERTY TAXES	-	336,000	325,560
INTEREST & PENALTY	93,588	85,000	70,979
ADMINISTRATIVE FEE	260,547	260,000	250,000
LICENSES & PERMITS	543,783	428,610	520,400
CABLE TV	231,195	233,000	240,000
CERTIFICATE OF OCCUPANCY	850	900	900
RENTAL PROPERTY INSPECTION	95	200	200
COMMON AREA REG & INSPECTION	11,280	9,000	9,000
VACANT PROPERTY INSPECTIONS	965	1,000	1,000
BLDG. PERMITS	165,525	82,110	140,000
HEATING PERMITS	39,316	30,000	40,000
ELECTRICAL PERMITS	38,596	25,000	40,000
PLUMBING PERMITS	15,380	10,000	15,000
PET LICENSES	6,309	5,500	6,000
DOG PARK PERMITS	8,270	8,400	8,400
OUTDOOR DINING FEES	221	500	900
GENERAL LICENSES	4,144	5,500	4,500
RIGHT OF WAY LICENSE FEES	3,885	2,000	2,000
SPECIAL EVENTS APPLICATION	2,800	3,500	3,500
SPECIAL EVENT SERVICE COST	1,954	6,000	3,000
STORM SEWER PERMITS	13,000	6,000	6,000
STATE RETURNS	1,039,985	989,207	1,006,350
CITY OF ROCHESTER LIQUOR LICEN	750	1,500	1,500
LIQUOR LICENSES	24,532	12,500	13,250
JUSTICE TRAINING	3,726	4,000	3,750
STATE GRANTS	19,332	4,000	4,000
CONSTITUTIONAL REVENUE SHARING	925,239	935,980	951,150
STATUTORY REVENUE SHARING	30,882	31,227	32,700
FIRE DEPARTMENT GRANTS	35,524	-	-
SALES & SERVICES	657,236	666,200	673,653
POLICE LIAISON	199,179	190,000	195,000
PLANNING & ZONING	7,275	7,000	7,000
MEDICAL REIMBURSEMENT ALS	395,706	400,000	400,000
DPW SERVICE D.D.A.	31,087	30,000	30,000
FIRE SERVICE D.D.A. BANNERS	870	6,800	1,000
WEED CUTTING	648	1,000	1,000
SNOW REMOVAL-SIDEWALK	1,372	7,000	2,000
SNOW REMOVAL - LIBRARY	11,168	12,000	12,000
RCOC CONTRACTED SNOW MAINT.	-	-	15,953
XEROX COPIES	293	3,000	300
ECOLOGY PICK-UPS	8,489	8,500	8,500
S.O.C.R.R.A VOUCHERS	330	300	300
MAPS, ORD, ETC.	119	100	100
SALE-ROCH. PUBLICATIONS	700	500	500
FINES & FORFEITS	93,265	85,000	92,500
OTHER ORD VIOLATION	93,265	85,000	92,500

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
INTEREST INCOME	42,130	40,000	40,000
INTEREST INCOME	-	40,000	40,000
INTEREST ON INV - BK1 SAVINGS	148	-	-
INTEREST ON CERTIFICATE OF DEPOSIT	14,501	-	-
INTEREST INCOME SECURITIES	14,195	-	-
INTEREST INCOME - TCF BANK	1,212	-	-
INTEREST INCOME- PRIVATE BANK	955	-	-
INTEREST INCOME- MICH 1ST	(0)	-	-
INTEREST INCOME- MICH 1ST SAV	2,867	-	-
INTEREST INCOME- PNC BANK	290	-	-
INTEREST INCOME - M BANK	1,353	-	-
INTEREST INCOME - FIRST MICH BANK	901	-	-
INTEREST INCOME - OC LOCAL INVEST	4,861	-	-
INTEREST ON INVESTMENTS - MBIA	611	-	-
INTEREST INC FROM T&A TAXES	236	-	-
MISC. REVENUE	647,053	661,388	575,334
W & S RENT	5,000	5,000	5,000
SALE OF FIXED ASSETS	2,328	500	500
ADMINISTRATIVE CROSS CHARGE	459,618	470,478	399,884
FIRE DEPARTMENT TRAINING REIMB	3,473	1,000	1,000
REIMB. ALL INSURANCE	-	10,000	-
REIMBURSEMENT-OTHER	11	1,000	1,000
REIMBURSEMENT-PBT	2,270	2,000	2,000
REIMBURSEMENT-DISTRICT CT	31,010	30,000	30,000
REIMBURSEMENT-DOWNTOWN REFUSE	39,366	46,110	45,000
FALSE ALARMS- FIRE DEPT	25	100	100
FALSE ALARMS - POLICE DEPT	-	500	500
IMPOUND RELEASE FEES	4,954	3,100	5,000
FINGERPRINTING FEES	880	500	750
FILM PERMIT FEES	25	100	100
MISC. INCOME	34,423	22,000	25,000
MISC. INCOME - POLICE DEPARTMENT	13,299	10,000	12,500
MISC. INCOME - FIRE DEPARTMENT	5,414	5,000	5,000
MISC REV - DPW	2,344	-	2,000
TRANS FROM DRUG LAW ENFORCEMENT FUND	42,612	54,000	40,000

[Page Intentionally Left Blank]

GENERAL FUND
EXPENDITURES 101

[Page Intentionally Left Blank]

GENERAL FUND EXPENDITURES
SUMMARY BY DEPARTMENT

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
TOTAL EXPENDITURES	9,626,349	9,851,413	9,998,473
CITY COUNCIL	70,325	74,259	73,359
CITY MANAGER	463,856	461,961	461,942
FINANCE	591,712	616,954	624,074
CITY CLERK	158,976	140,707	145,182
ELECTIONS	25,376	35,343	40,963
POLICE DEPARTMENT	3,259,225	3,401,395	3,387,569
FIRE DEPARTMENT	1,092,539	1,043,986	1,091,951
PROTECTIVE INSPECTIONS	148,118	149,954	224,981
PUBLIC WORKS	247,017	353,161	357,661
SANITATION	649,373	670,000	405,729
ENVIRONMENTAL SERVICES	291,997	401,162	335,277
PARKS & RECREATION	572,752	568,691	576,157
CIVIC CENTER	78,606	90,632	93,915
GENERAL SERVICES	396,456	360,665	335,891
BOARD OF REVIEW	1,575	2,573	2,123
ZONING BOARD OF APPEALS	2,006	2,175	1,975
PLANNING COMMISSION	32,461	45,168	37,650
HISTORICAL COMMISSION	7,459	10,000	10,000
LIBRARY	418,481	423,995	437,751
OLDER PERSONS COMMISSION	50,656	52,100	53,125
CONTINGENCY	2,145	50,000	50,000
APPROPRIATIONS TO OTHER FUNDS	1,065,238	896,532	1,251,198

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: Steve Sage, Rob Ray, Kim Russell, Cathy Daldin, Mayor Pro-Tem Stuart Bikson, Mayor Jeffrey T. Cuthbertson and Ben Giovanelli.

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>CITY COUNCIL</u>	<u>70,325</u>	<u>74,259</u>	<u>73,359</u>
SALARIES-COUNCIL	10,740	10,725	10,725
FICA	821	820	820
WORKER'S COMP. INS	37	22	22
CONTRACT SVCS - ATTORNEY	40,000	42,000	40,000
CONTRACT SVCS - CABLE CASTING	8,584	7,500	8,600
PROFESSIONAL DEVELOPMENT	-	2,000	2,000
TRAVEL	-	300	300
DUES & SUBSCRIPTIONS	9,853	10,642	10,642
MISCELLANEOUS	290	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.



City's department heads at the fire department during an employee appreciation breakfast. Department heads from left to right: Nik Banda, Deputy City Manager/Director of Community and Economic Development; Kristi Trevarrow, Executive Director of the Downtown Development Authority; John Hiller, Finance Director; John Cieslik, Fire Chief; Jaymes Vettraino, City Manager; Steve Schettenhelm, Police Chief; Bill Bohlen, Director of Public Works; Lee Ann O'Connor, City Clerk (not pictured)

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
CITY MANAGER	463,856	461,961	461,942
SUPERVISOR SALARIES	116,479	107,500	114,335
EMPLOYEE WAGES	160,999	162,301	163,847
OVERTIME WAGES	2,118	2,863	2,923
LONGEVITY	117	2,100	2,800
FICA	21,528	21,670	22,262
HOSPITALIZATION	50,987	49,403	46,132
HOSPITALIZATION-RETIREE	28,372	27,010	15,889
EMPLOYEE LIFE INSURANCE	2,168	1,930	2,149
RETIREMENT CONTRIBUTION	10,919	16,834	18,732
DEFINED CONTRIBUTION	18,753	18,225	19,110
DENTAL/OPTICAL	4,000	4,200	4,000
WORKER'S COMP. INS	934	1,214	1,198
UNEMPLOYMENT COMP INS	600	232	600
SEVERANCE/SICK PAY	4,256	4,052	4,215
CONTRACTUAL SERVICES	27,447	25,927	26,500
TRAVEL,MEETINGS & CONF	40	-	-
PROFESSIONAL DEVELOPMENT	1,954	3,500	3,750
TRAVEL	2,086	2,000	2,500
LOCAL MILEAGE ALLOWANCE	7,270	7,800	7,800
COMMUNITY AFFAIRS	1,004	1,000	1,000
EMPLOYEE BOND	350	400	400
DUES & SUBSCRIPTIONS	1,475	1,800	1,800

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).

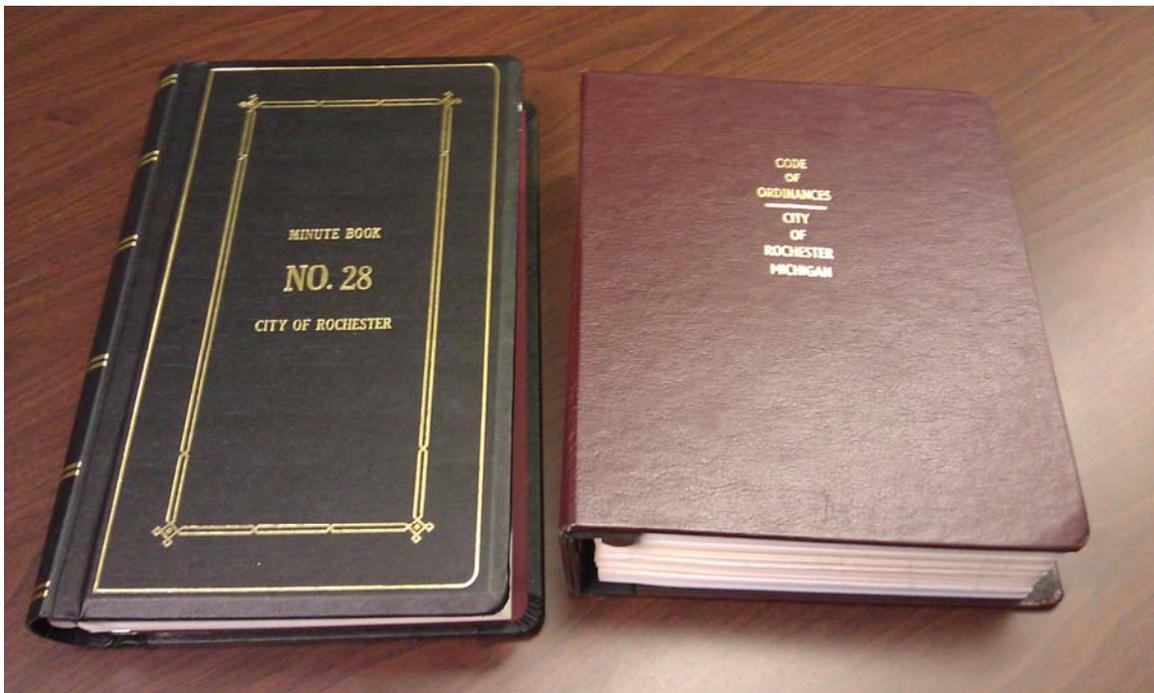


	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FINANCE	591,712	616,954	624,074
SUPERVISOR SALARIES	61,633	63,293	74,484
EMPLOYEE WAGES	218,812	221,381	222,934
PART TIME WAGES	768	-	-
OVERTIME WAGES	3,051	4,988	5,092
LONGEVITY	6,883	11,200	9,800
FICA	23,221	23,628	24,427
HOSPITALIZATION	72,657	79,844	73,275
HOSPITALIZATION-LIEU/COVERAGE	11,481	6,000	6,000
HOSPITALIZATION-RETIREE	30,290	29,227	24,577
EMPLOYEE LIFE INSURANCE	2,334	2,024	2,508
RETIREMENT CONTRIBUTION	44,807	47,448	56,232
DENTAL/OPTICAL	6,000	7,600	8,500
WORKER'S COMP. INS	979	1,340	1,335
UNEMPLOYMENT COMP INS	901	348	901
SEVERANCE/SICK PAY	4,543	4,384	4,608
CONTRACTUAL SERVICES	99,835	107,539	102,691
PROFESSIONAL DEVELOPMENT	391	2,400	2,400
TRAVEL	717	1,100	1,100
EMPLOYEE BOND	880	880	880
DUES & SUBSCRIPTIONS	1,528	1,380	1,380
MISCELLANEOUS	-	350	350
NEW EQUIPMENT	-	300	300
COMPUTER SOFTWARE-PURCHASES	-	300	300

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.



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
CITY CLERK	158,976	140,707	145,182
SUPERVISOR SALARIES	61,633	62,064	62,745
EMPLOYEE WAGES	35,746	21,677	22,435
PART TIME WAGES	313	-	-
OVERTIME WAGES	1,127	152	809
LONGEVITY	1,400	1,400	1,400
FICA	8,333	6,782	7,007
HOSPITALIZATION	18,782	15,274	15,078
HOSPITALIZATION - IN LIEU OF COVERAGE	-	3,600	3,600
HOSPITALIZATION-RETIREE	8,949	8,394	6,926
HOSPITALIZATION-LIEU-PAYROLL	7,019	-	-
EMPLOYEE LIFE INSURANCE	824	917	718
RETIREMENT CONTRIBUTION	7,963	12,958	15,740
EMPLOYER RETIREMENT CONTRIBUTI	1,339	-	-
DENTAL/OPTICAL	1,500	2,444	2,100
WORKER'S COMP. INS	337	393	384
UNEMPLOYMENT COMP INS	337	93	240
SEVERANCE/SICK PAY	1,342	1,259	1,299
CONTRACTUAL SERVICES	286	-	-
PROFESSIONAL DEVELOPMENT	1,031	2,000	2,500
TRAVEL	16	200	1,000
EMPLOYEE BOND	350	350	350
DUES & SUBSCRIPTIONS	320	250	350
MISCELLANEOUS	31	500	500
ELECTIONS	25,376	35,343	40,963
EMPLOYEE WAGES	-	9,476	9,260
PART TIME WAGES	18,148	9,000	15,000
OVERTIME WAGES	-	563	678
ELECTIONS WAGES PART-TIME	1,011	-	-
LONGEVITY	-	175	175
FICA	-	881	917
HOSPITALIZATION	-	1,056	1,045
HOSPITALIZATION-LIEU/COVERAGE	-	720	720
HOSPITALIZATION-RETIREE	-	1,865	804
EMPLOYEE LIFE INSURANCE	-	122	82
RETIREMENT CONTRIBUTION	-	1,293	1,559
DENTAL/OPTICAL	-	334	245
WORKER'S COMP. INS	51	442	494
UNEMPLOYMENT COMP INS	-	71	183
SEVERANCE/SICK PAY	-	145	151
ELECTION SUPPLIES	3,594	6,000	6,000
CONTRACTUAL SERVICES	1,647	2,700	3,150
EQUIPMENT RENTAL	832	-	-
MISCELLANEOUS	92	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, five command officers, 13 patrol officers and two investigators. One patrol officer is assigned to the Oakland County Narcotics Enforcement Team (NET). The NET officer is part of a multi-jurisdictional team dedicated to narcotics investigations. The police department assigns two patrol officers to the Rochester Community Schools Police-School Liaison Program. The 911 dispatch center is staffed by five full time dispatchers. Animal control and parking enforcement functions are performed by an ordinance officer and part time civilian employees. Record keeping responsibilities are maintained by a full time records coordinator and a part-time clerical position. The department is assisted by two part-time seasonal officers who patrol on police mountain bikes.

The department provides patrol services using a number of different means. Officers patrol the community in marked patrol vehicles, police mountain bikes, Segways or the police motorcycle. Officers can also be found “walking the beat” on foot patrol in the downtown and Municipal Park areas. 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.



	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
POLICE DEPARTMENT	3,259,225	3,401,395	3,387,569
DISPATCHER SALARIES-POLICE	126,367	153,949	156,709
ORDINANCE OFFICER SALARIES	47,247	47,944	4,564
CLERK/ TYPIST SALARIES	37,532	39,205	39,410
CHIEF & SGTS SALARY-MEDICARE	356,150	390,233	395,260
PATROL OFFICER SALARY MEDICARE	974,498	980,994	1,035,355
POLICE RESERVE/SEASONAL	21,054	31,650	31,646
CLERICAL PART-TIME WAGES	27,300	24,205	24,689
OVERTIME NON-POLICE FICA	13,385	47,981	43,652
OVERTIME CHIEF & SGTS-MEDICARE	19,920	24,253	24,581
OVERTIME PATROL MEDICARE	158,258	132,607	141,883
LONGEVITY NON-POLICE FICA	2,200	3,660	3,580
LONGEVITY MEDICARE	30,717	21,700	24,500
HOLIDAY PAY NON-POLICE -FICA	7,864	6,000	5,100
HOLIDAY PAY POLICE MEDICARE	60,848	60,000	60,000
FICA	48,487	50,137	47,606
HOSPITALIZATION	256,258	293,157	268,862
HOSPITALIZATION - IN LIEU OF COVERAGE	23,571	30,000	30,000
HOSPITALIZATION - RETIREE	185,775	186,493	146,948
HOSPITALIZATION-LIEU-PAYROLL	7,019	-	-
EMPLOYEE LIFE INSURANCE	11,198	10,181	12,975
RETIREMENT CONTRIBUTION	221,456	239,848	261,455
DEFINED CONTRIBUTION	-	-	3,124
EMPLOYER RETIREMENT CONTRIBUTI	3,716	-	-
DENTAL/ OPTICAL	25,710	33,600	35,193
WORKER'S COMP. INSURANCE	30,807	43,634	44,980
UNEMPLOYMENT COMP.INSURANCE	4,415	1,726	4,330
SEVERANCE SICK PAY	27,480	25,378	25,376
PRINTING & OFFICE SUPPLY	11,847	13,000	13,000
UNIFORM EXPENSE	155	1,500	3,000
UNIFORM ALLOWANCE	23,470	22,750	22,098
DOG WARDEN SUPPLIES & EXPENSE	460	1,000	1,000
GAS,OIL, LUBRICANTS	46,845	39,500	41,000
OPERATING SUPPLIES	9,346	10,714	10,800
LEGAL SERVICES	93,522	90,000	90,000
SCHOOL LIAISON	48,174	48,000	49,000
CONTRACTUAL SERVICES	54,393	51,900	52,200
BOARD OF PRISONERS	664	750	700
TELEPHONE	33,993	23,841	23,841
COMPUTER RENTAL	8,053	8,053	8,053
EQUIPMENT RENTAL	88,632	89,300	91,100
PROFESSIONAL DEVELOPMENT	15,460	15,000	15,000
TRAVEL	2,022	2,100	2,100
GENERAL INSURANCE	31,598	33,552	33,552
MAINTENANCE & REPAIRS- EQUIP	22,927	24,000	26,000
EMPLOYEE TRAINING- REIMBURSE	3,965	4,000	3,750
PSAP TRAINING REIMBURSEMENT	1,208	3,500	3,500
DUES & SUBSCRIPTIONS	468	800	800
RESERVE PROGRAM SUPPLIES & EX	1,116	1,200	1,300
MISCELLANEOUS	922	1,000	1,000
INSURANCE LOSSES & DED	9,716	5,000	5,000
NEW EQUIPMENT	18,101	29,400	15,000
NEW EQUIPMENT- COMPUTER	2,935	3,000	3,000

FIRE DEPARTMENT

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

Calls for fire and medical emergencies are answered by the dedicated men and women of the volunteer fire department. The fire department provides 24/7 basic life support (BLS) and advanced life support (ALS) services through a combination of paid on call firefighters and contracted medical service providers.

In addition the fire department offers a regular schedule of community education classes, including CPR, Blood Borne Pathogens and First Aid. The fire department is also responsible for the City's Community Emergency Response Team (CERT). The CERT team continues to grow and provides excellent support services for all of the City's public safety activities. The fire department sponsors a yearly pubic open house and conducts tours and educational classes for many youth groups from the area.



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FIRE DEPARTMENT	1,092,539	1,043,986	1,091,951
SUPERVISOR SALARIES	63,785	66,600	74,484
DISPATCHER SALARIES	46,657	51,316	52,236
FIRE/EMS PAYROLL	173,738	193,860	180,000
BUSINESS INSPECTION	34,952	25,848	-
RENTAL/VACANT/CODE	15,657	6,462	-
ADMIN	6,759	5,385	5,000
HYDRANT MAINTENANCE	7,342	9,693	9,000
EVENT WAGES	15,121	16,155	15,000
TRAINING WAGES	50,919	44,157	41,000
MAINTENANCE	20,693	21,540	20,000
OVERTIME NON-POLICE FICA	-	5,762	6,049
LONGEVITY MEDICARE	-	700	700
FICA	4,623	5,713	5,838
HOSPITALIZATION	20,373	18,089	15,078
HOSPITALIZATION - RETIREE	11,056	12,438	9,884
EMPLOYEE LIFE INSURANCE	4,944	6,283	6,605
RETIREMENT CONTRIBUTION	12,057	16,105	18,500
DEFINED CONTRIBUTION	13,178	13,000	13,000
DENTAL/ OPTICAL	1,938	1,400	1,500
WORKER'S COMP. INSURANCE	12,300	15,279	14,414
UNEMPLOYMENT COMP.INSURANCE	150	189	488
SEVERANCE SICK PAY	1,658	1,001	1,128
PRINTING & OFFICE SUPPLY	4,485	3,500	3,500
UNIFORM ALLOWANCE	722	325	325
GAS,OIL, LUBRICANTS	19,331	20,000	15,000
OPERATING SUPPLIES	4,984	4,000	5,000
CONTRACTUAL SERVICES	619	-	-
CONTRACTED MEDICAL LABOR	240,107	208,000	220,000
CONTRACT SVCS - COMP SOFT	500	6,850	6,987
TELEPHONE	15,958	11,243	11,243
ALARM SYSTEM	4,809	-	-
COMPUTER RENTAL	2,401	2,401	2,401
EQUIPMENT RENTAL	16,346	125,000	111,700
PROFESSIONAL DEVELOPMENT	17,044	10,000	10,000
TRAVEL	1,551	2,500	2,500
LEASED VEHICLES	-	-	43,000
GENERAL INSURANCE	17,827	19,092	19,092
LIGHT & POWER	4,967	5,000	5,000
LIGHT & POWER - Training Center	1,579	1,500	2,500
HEAT-BUILDING	4,619	1,000	5,000
HEAT-BUILDING - Training Center	2,516	4,000	3,000
WATER & SEWER CHARGES	1,480	2,000	2,000
MAINTENANCE & REPAIRS- EQUIP	74	-	-
MAINTENANCE & REPAIRS- EQUIP	58,672	5,000	31,700
MAINTENANCE & REPAIR - BUILDING	32,298	25,000	25,000
EMPLOYEE TRAINING	-	-	1,000
FIRE DEPT TRAINING	38,452	-	15,800
DUES & SUBSCRIPTIONS	5,230	5,000	5,000
MISCELLANEOUS	7,094	3,000	3,000
NEW EQUIPMENT	30,898	20,600	19,300
NEW EQUIPMENT- COMPUTER	-	-	3,000
ALS MEDICAL SUPPLIES AND EQUIPMENT	29,978	12,000	20,000
NEW EQUIP - FIRE DEPT TURNOUT	10,099	10,000	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.



	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
PROTECTIVE INSPECTIONS	148,118	149,954	224,981
EMPLOYEE WAGES	35,292	46,352	48,608
PART TIME WAGES	51,547	26,000	49,808
OVERTIME WAGES	-	203	809
BUSINESS INSPECTION - FIRE	-	-	27,000
RENTAL/VACANT/CODE	-	-	6,000
LONGEVITY	1,667	2,100	2,100
FICA	6,758	5,863	7,912
HOSPITALIZATION	7,010	5,841	5,776
HOSPITALIZATION - IN LIEU OF COVERAGE	-	1,800	1,800
HOSPITALIZATION - RETIREE	5,156	7,385	4,057
EMPLOYEE LIFE INSURANCE	302	491	410
RETIREMENT CONTRIBUTION	4,774	7,427	9,219
DENTAL/ OPTICAL	1,000	1,922	1,300
WORKER'S COMP. INSURANCE	678	1,119	1,977
UNEMPLOYMENT COMP.INSURANCE	311	133	345
SEVERANCE SICK PAY	373	718	761
OPERATING SUPPLIES	489	200	200
CONTRACTUAL SERVICES	179	8,000	500
ELECTRICAL INSPECTOR - CONTRACTED	-	-	10,000
PLUMBING INPECTOR - CONTRACTED	8,138	8,000	12,000
MECHANICAL INSPECTOR - CONTRACTED	21,118	24,000	32,000
PROFESSIONAL DEVELOPMENT	494	1,000	750
TRAVEL	693	800	800
DUES & SUBSCRIPTIONS	820	500	750
MISCELLANEOUS	1,320	100	100

DEPARTMENT OF PUBLIC WORKS

The Department of Public Works is a full service agency that is responsible infrastructure repair, maintenance and construction. The department activities are separated into divisions for administrative and accounting purposes. Budgetary departments or funds which the Department of Public Works is responsible for include: Sanitation and Environmental Services, Parks and Recreation, Civic Center (Municipal Facility Maintenance), Major & Local Streets, Revolving Equipment and Water & Sewer Utilities. The department also provides support for community events, elections, and the cemetery grounds.

The Department of Public Works is the lead agency to coordinate all maintenance and construction activities in the City. The department also is a partner to a number of Interlocal Agreements with surrounding local governments; providing and receiving support on an as needed basis.



	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
PUBLIC WORKS	247,017	353,161	357,661
SUPERVISOR SALARIES	4,154	4,300	3,724
EMPLOYEE WAGES	16,778	50,403	50,256
PART TIME WAGES	4,173	8,424	11,913
OVERTIME WAGES	1,248	5,802	5,735
LONGEVITY	453	1,043	1,183
FICA	2,140	5,475	5,822
HOSPITALIZATION	3,758	5,531	5,472
HOSPITALIZATION-LIEU/ COVERAGE	-	2,400	2,400
HOSPITALIZATION - RETIREE	5,368	5,395	4,434
HOSPITALIZATION-LIEU-PAYROLL	1,504	-	-
EMPLOYEE LIFE INSURANCE	165	438	449
RETIREMENT CONTRIBUTION	6,425	7,080	7,765
DEFINED CONTRIBUTION	374	296	298
EMPLOYER RETIREMENT CONTRIBUTI	3,116	-	-
DENTAL/ OPTICAL	437	1,300	1,125
WORKER'S COMP. INSURANCE	2,085	3,716	4,212
UNEMPLOYMENT COMP.INSURANCE	2,416	89	246
SEVERANCE SICK PAY	898	809	831
UNIFORM ALLOWANCE	462	11,520	10,560
TOOLS & EQUIPMENT	2,508	5,000	3,000
OPERATING SUPPLIES	11,795	10,000	11,000
CONTRACTUAL SERVICES	15,225	13,700	15,700
TELEPHONE	5,263	6,182	6,182
COMPUTER RENTAL	1,946	1,946	1,946
EQUIPMENT RENTAL	27,227	54,762	55,857
PROFESSIONAL DEVELOPMENT	1,540	5,000	5,000
TRAVEL	-	150	150
LIGHT & POWER	103,196	100,000	100,000
STREET LIGHTING - HOA	20,712	40,000	40,000
DUES & SUBSCRIPTIONS	790	900	900
MISCELLANEOUS	257	1,000	1,000
NEW EQUIPMENT	604	500	500

SANITATION AND ENVIRONMENTAL SERVICES

The Department of Public Works is responsible for the City's sanitation and environmental services. The Sanitation department accounts for services contracted by the City to a private company for the collection and disposal of refuse, recyclables and curbside yard waste from residential, commercial and industrial customers. The Environmental Services department accounts for services provided directly by City staff and include curb side brush chipping, leaf collection, and collection from City owned refuse containers downtown and in the parks.



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
SANITATION	649,373	670,000	405,729
REFUSE COLLECTION CONTRACT	634,530	650,000	389,729
ENHANCED RECYCLING CONTRACT	184	-	-
SANITATION LAND FILL- FEES	2,068	-	-
COMMUNITY HAZARDOUS WASTE PROGRAM	12,591	14,000	13,000
S.O.C.R.R.A	-	4,000	1,000
MISCELLANEOUS	-	2,000	2,000
ENVIRONMENTAL SERVICES	291,997	401,162	335,277
SUPERVISOR SALARIES	4,985	-	-
EMPLOYEE WAGES	54,543	75,979	76,309
PART TIME WAGES	19,871	21,060	21,481
OVERTIME WAGES	8,654	13,136	13,143
LONGEVITY	1,516	2,149	2,107
FICA	6,362	8,875	8,990
HOSPITAL	12,567	10,499	10,346
HOSPITALIZATION-LIEU/ COVERAGE	-	3,600	3,600
HOSPITAL RETIREE	8,316	7,813	6,383
HOSPITALIZATION-LIEU-PAYROLL	3,228	-	-
EMPLOYEE LIFE INSURANCE	553	604	643
RETIREMENT CONTRIBUTION	8,166	10,469	11,068
DEFINED CONTRIBUTION	449	-	-
DENTAL/OPTICAL	1,460	1,930	1,830
WORKER'S COMP. INSURANCE	2,047	5,964	6,376
UNEMPLOYMENT COMP. INSURANCE	-	168	435
SICK PAY	2,127	1,172	1,197
UNIFORM ALLOWANCE	1,545	-	-
EQUIPMENT RENTAL	98,401	188,244	103,380
SANITATION LAND FILL- ROLL OFFS	28,317	18,000	36,488
LEAF DISPOSAL	19,937	25,000	25,000
MISCELLANEOUS	8,953	6,500	6,500

PARKS AND RECREATION DEPARTMENT

The Department of Public Works oversees and maintains seven parks that service both the active and passive recreational needs of Rochester's residents. The department is also responsible for the management of the City's urban forestry canopy. The department is actively engaged with the City Beautiful Commission to develop and carryout work plans to improve the City's park system. In addition, the department maintains those portions of the Paint Creek Trail and Clinton River Trail which are within the City's boundaries.

The Department of Public Works also coordinates with the Rochester Avon Recreational Authority to provide recreation programs and maintain two multipurpose fields; Dinosaur Hill Nature Preserve to provide an award winning Community Garden and community education programs; and many external organizations to organize community events in the parks.



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>PARKS & RECREATION</u>	<u>572,752</u>	<u>568,691</u>	<u>576,157</u>
SUPERVISOR SALARIES	277	-	-
EMPLOYEE WAGES	151,754	146,520	139,387
PART TIME WAGES	28,520	10,920	11,138
OVERTIME WAGES	12,740	18,130	16,963
LONGEVITY	2,836	3,367	4,004
FICA	16,311	13,938	13,787
HOSPITALIZATION	22,398	25,343	25,074
HOSPITALIZATION - RETIREE	16,291	14,989	11,675
EMPLOYEE LIFE INSURANCE	670	1,281	1,204
RETIREMENT CONTRIBUTION	15,889	20,085	20,329
DEFINED CONTRIBUTION	25	-	-
DENTAL/ OPTICAL	1,134	4,270	3,730
WORKER'S COMP. INSURANCE	3,242	4,494	4,535
UNEMPLOYMENT COMP.INSURANCE	775	218	563
SEVERANCE SICK PAY	1,825	2,248	2,189
UNIFORM ALLOWANCE	0	1,920	1,920
TOOLS & EQUIPMENT	697	2,000	6,500
COMMUNITY HOUSE-MAINTENANCE	20,564	28,000	28,000
BUILDING MAINTENANCE-MATERIAL	4,585	8,000	7,000
GROUNDING MAINTENANCE-MATERIALS	11,442	7,500	10,000
CONTRACTUAL SERVICES	23,289	33,300	33,500
CONTRACT SVCS - GYPSY MOTH	11,000	11,000	11,000
TELEPHONE	720	654	654
EQUIPMENT RENTAL	95,295	69,406	70,794
PROFESSIONAL DEVELOPMENT	-	1,500	1,500
TRAVEL	-	250	250
RECREATION PROGRAM - RARA	75,337	78,058	85,361
DINOSAUR HILL NATURE PRESERVE	24,822	27,000	32,000
TRAILWAY-PAINT CREEK	17,540	18,000	18,000
TRAILWAY-CLINTON RIVER	-	500	500
LIGHT & POWER	6,049	7,500	6,500
HEAT-BUILDING	4,886	6,000	5,500
WATER & SEWER CHARGES	1,140	900	1,200
DUES & SUBSCRIPTIONS	-	400	400
MISCELLANEOUS	64	-	-
SITE IMPROVEMENT	608	1,000	1,000
NEW EQUIPMENT	28	-	-

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.



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
CIVIC CENTER	78,606	90,632	93,915
EMPLOYEE WAGES	3,662	8,982	9,350
PART TIME WAGES	354	3,276	3,342
OVERTIME WAGES	108	-	-
LONGEVITY	-	266	280
FICA	-	1,098	1,107
HOSPITALIZATION	-	1,267	1,254
HOSPITALIZATION-LIEU/ COVERAGE	-	240	240
HOSPITALIZATION - RETIREE	-	925	744
EMPLOYEE LIFE INSURANCE	-	65	75
RETIREMENT CONTRIBUTION	-	1,239	1,296
DENTAL/ OPTICAL	-	236	210
WORKER'S COMP. INSURANCE	-	676	719
UNEMPLOYMENT COMP.INSURANCE	-	23	59
SEVERANCE SICK PAY	-	139	140
JANITORIAL SUPPLIES	1,210	1,200	1,200
BUILDING MAINTENANCE-MATERIAL	1,317	1,500	1,500
GROUNDS MAINTENANCE-MATERIALS	864	1,000	1,000
CONTRACTUAL SERVICES	29,745	29,250	30,150
EQUIPMENT RENTAL	2,224	-	2,000
LIGHT & POWER	30,898	28,000	28,000
HEAT-BUILDING	4,578	7,500	7,500
WATER & SEWER CHARGES	3,322	2,500	2,500
MAINTENANCE & REPAIRS - EQUIP	-	50	50
MISCELLANEOUS	130	200	200
SITE IMPROVEMENT	196	1,000	1,000

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.



	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
GENERAL SERVICES	396,456	360,665	335,891
POSTAGE	15,058	22,900	20,000
PRINTING & OFFICE SUPPLIES	42,084	42,000	42,000
LEGAL SERVICES	54,513	60,000	60,000
AUDITING	13,647	15,509	14,658
CONTRACTUAL SERVICES	48,838	48,916	33,701
CONTRACT SVCS - WEB SITE	-	11,318	-
ENGINEERING SERVICES	26,333	34,970	40,469
CONTRACT - COMP MTC T&M	-	520	531
TELEPHONE	16,311	7,524	7,524
COMPUTER RENTAL	19,647	18,647	18,647
PROFESSIONAL DEVELOPMENT	200	500	500
TRAVEL	294	500	500
EDUCATION REIMBURSEMENT	5,891	7,000	7,000
COMMUNITY AFFAIRS	11,606	13,100	13,100
COMMUNITY AFFAIRS - INTERNAL	5,180	10,000	10,000
PUBLISHING LEGAL NOTICES ETC	10,042	10,000	10,000
GENERAL INSURANCE	12,519	13,761	13,761
MAINTENANCE & REPAIRS - EQUIP	-	500	500
HEALTH CARE CLAIMS TAX	5,073	8,000	8,000
EMPLOYEE TRAINING	-	2,000	2,000
CASH-SHORT OR OVER	(81)	-	-
MISCELLANEOUS	3,294	500	500
REFUND- TAX ALLOCATION	104,491	20,000	20,000
INSURANCE LOSSES & DED	512	10,000	10,000
NEW EQUIPMENT	1,004	2,000	2,000
COMPUTER SOFTWARE-PURCHASES	-	500	500

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.



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>BOARD OF REVIEW</u>	<u>1,575</u>	<u>2,573</u>	<u>2,123</u>
BOARD OF REVIEW MEMBER WAGES	1,500	2,250	1,800
FICA	75	173	173
MISCELLANEOUS	-	150	150
<u>ZONING BOARD OF APPEALS</u>	<u>2,006</u>	<u>2,175</u>	<u>1,975</u>
ZONING BOARD OF APPEALS	1,595	2,000	1,800
FICA	122	175	175
CONTRACTUAL SERVICES	289	-	-
<u>PLANNING COMMISSION</u>	<u>32,461</u>	<u>45,168</u>	<u>37,650</u>
PLANNING COMM- SALARIES	6,160	6,000	6,000
FICA	471	450	450
CONTRACTUAL SERVICES	20,881	28,740	26,200
CONTRACT SVCS - CABLE CASTING	4,265	3,978	4,000
ENGINEERING SERVICES	-	5,000	-
MISCELLANEOUS	685	1,000	1,000
<u>HISTORICAL COMMISSION</u>	<u>7,459</u>	<u>10,000</u>	<u>10,000</u>
MISCELLANEOUS	7,459	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.



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>LIBRARY</u>	<u>418,481</u>	<u>423,995</u>	<u>437,751</u>
PUBLIC LIBRARY-CONTRIBUTION	418,481	423,995	437,751
<u>OLDER PERSONS COMMISSION</u>	<u>50,656</u>	<u>52,100</u>	<u>53,125</u>
OPC - CONTRIBUTION	50,656	52,100	53,125
<u>CONTINGENCY</u>	<u>2,145</u>	<u>50,000</u>	<u>50,000</u>
BUDGET CONTINGENCIES	2,145	50,000	50,000
<u>APPROPRIATIONS TO OTHER FUNDS</u>	<u>1,065,238</u>	<u>896,532</u>	<u>1,251,198</u>
TRANS TO MVH MAJOR STREET FUND	-	164,961	-
TRANS TO MVH LOCAL STREET FUND	301,117	132,509	625,141
TRANS TO CEMETERY FUND	80,274	108,499	116,255
TRANS TO FIRE EQUIP RESERVE	100,000	-	-
TRANS TO CAPITAL PROJ OTHER	449,659	369,747	459,802
TRANS TO AUTO PARKING FUND	125,000	120,816	50,000
TRANSFER TO OPC - DEBT FUND	9,188	-	-

[Page Intentionally Left Blank]

SPECIAL REVENUE FUNDS

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



MAJOR AND LOCAL STREETS

The Major and Local Streets Funds are utilized to account for the maintenance of a street network of over 43 miles of roadway. Every city street is categorized as a major street, State trunk line, or local street. Funding for the Major and Local Streets Fund is from “Gas and Weight Tax” (Sate Act 51), maintenance contracts with the State of Michigan and the City General Fund. The State utilizes a formula to determine the funding level distributed to each local government jurisdiction in the State from the State gas and weight tax. Funds received from the State are restricted to be used to maintain the City’s street infrastructure.

The planning, operation and maintenance of the street network includes street sweeping, winter maintenance, roadway repair and reconstruction, traffic signals and signage, and maintenance of non-park related public property.



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 202 MAJOR STREETS FUND- REVENUE	\$508,293	\$1,043,571	\$504,863
Non-Departmental Revenues	508,293	866,052	504,863
GAS & WEIGHT TAX	473,141	466,063	466,063
TRUNKLINE MAINTENANCE	29,146	36,300	36,300
STATE GRANTS	-	177,685	-
INTEREST INCOME	-	2,500	2,500
INTEREST ON CERTIFICATE OF DEPOSIT	2,468	-	-
INTEREST INCOME -M BANK	1,037	-	-
MISCELLANEOUS	-	16,043	-
TRANSFER-GENERAL FUND	-	164,961	-
TRANSFER- S.A.D. or DDA	2,500	2,500	-
APPROP. FUND BALANCE	0	177,519	0

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 202 MAJOR STREETS FUND- EXPENDITURES	\$598,373	\$1,043,570	\$504,863
MAJOR STREETS	342,018	736,032	428,468
MAJOR ST IMPROVEMENTS	72,803	379,656	47,598
SUPERVISOR SALARIES	18,485	14,800	14,897
PART TIME WAGES	-	-	13,282
LONGEVITY	385	140	140
FICA	1,769	1,167	2,181
HOSPITAL	3,191	1,168	1,155
HOSPITAL RETIREE	1,549	1,494	1,218
HOSPITALIZATION-LIEU-PAYROLL	820	-	-
EMPLOYEE LIFE INSURANCE	140	107	126
RETIREMENT CONTRIBUTION	2,073	-	-
DEFINED CONTRIBUTION	1,541	1,184	1,192
DENTAL/OPTICAL	371	200	200
WORKER'S COMP INSURANCE	-	915	1,816
UNEMPLOYMENT COMP.INSURANCE	-	12	90
SICK PAY	345	224	228
UNIFORM ALLOWANCE	392	-	-
ENGINEERING SERVICES	4,865	52,795	-
ENG SERV - BRIDGES	35,913	11,000	11,072
CONTRACT CONSTRUCTION	964	294,450	-
MAINTENANCE	164,714	190,416	233,110
SUPERVISOR SALARIES	831	-	-
EMPLOYEE WAGES	30,201	23,469	23,810
PART TIME WAGES	2,051	2,340	2,387
OVERTIME WAGES	1,605	2,467	2,466
LONGEVITY	716	511	581
FICA	2,960	2,378	2,428
HOSPITAL	5,939	2,323	2,299
HOSPITALIZATION-LIEU/ COVERAGE	-	1,320	1,320
HOSPITAL RETIREE	2,883	2,398	1,985
HOSPITALIZATION-LIEU-PAYROLL	1,526	-	-
EMPLOYEE LIFE INSURANCE	261	169	200
RETIREMENT CONTRIBUTION	3,859	3,389	3,744
DEFINED CONTRIBUTION	75	-	-
DENTAL/OPTICAL	690	568	495
WORKER'S COMP INSURANCE	990	1,690	1,826
UNEMPLOYMENT COMP.INSURANCE	-	34	89
SICK PAY	641	360	372
UNIFORM ALLOWANCE	730	-	-
MAINTENANCE MATERIALS	2,341	4,000	4,000
CONTRACTUAL SERVICES	31,760	20,000	32,000
CONTRACT SVCS - JOINT SEALING	30,313	20,000	40,000
CONTRACT SVCS - TREE TRIMMING	11,174	75,000	75,000
EQUIPMENT RENTAL	31,907	20,000	20,400
VACTOR DISPOSAL- STORM SEWER	1,261	8,000	17,708

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
TRAFFIC SERVICE	54,752	66,132	48,374
EMPLOYEE WAGES	4,045	9,747	9,898
PART TIME WAGES	373	-	-
OVERTIME WAGES	161	438	445
LONGEVITY	94	168	203
FICA	389	900	921
HOSPITAL	781	467	463
HOSPITALIZATION-LIEU/ COVERAGE	-	600	600
HOSPITAL RETIREE	379	991	822
HOSPITALIZATION-LIEU-PAYROLL	201	-	-
EMPLOYEE LIFE INSURANCE	34	70	83
RETIREMENT CONTRIBUTION	508	1,416	1,575
DENTAL/OPTICAL	91	232	180
WORKER'S COMP INSURANCE	333	644	697
UNEMPLOYMENT COMP.INSURANCE	-	10	27
SICK PAY	84	149	154
UNIFORM ALLOWANCE	96	-	-
TRAFFIC SIGNS	8,549	12,000	12,000
MAINTENANCE MATERIALS	682	-	-
CONTRACTUAL SERVICES	23,328	18,000	-
CONTRACT SVCS - TRAFFIC SIGNAL	12,277	20,000	20,000
EQUIPMENT RENTAL	2,346	300	306
WINTER MAINTENANCE	49,748	99,828	99,387
SUPERVISOR SALARIES	1,990	-	-
EMPLOYEE WAGES	2,346	18,587	18,012
PART TIME WAGES	24	2,340	2,387
OVERTIME WAGES	5,125	8,138	8,021
LONGEVITY	213	546	525
FICA	880	1,936	1,921
HOSPITAL	1,766	2,345	2,300
HOSPITALIZATION-LIEU/ COVERAGE	-	480	480
HOSPITAL RETIREE	857	1,913	1,511
HOSPITALIZATION-LIEU-PAYROLL	454	-	-
EMPLOYEE LIFE INSURANCE	78	134	154
RETIREMENT CONTRIBUTION	1,147	2,564	2,607
DEFINED CONTRIBUTION	179	-	-
DENTAL/OPTICAL	205	486	420
WORKER'S COMP INSURANCE	208	1,242	1,313
UNEMPLOYMENT COMP.INSURANCE	-	30	78
SICK PAY	191	287	283
UNIFORM ALLOWANCE	217	-	-
MAINTENANCE MATERIALS	24,337	25,000	25,000
CONTRACT SVCS - SNOW HAUL	-	5,000	5,000
EQUIPMENT RENTAL	9,531	28,800	29,376

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
NON-TRUNKLINE MAJOR STREETS	7,028	7,930	9,887
EMPLOYEE WAGES	-	1,850	1,870
PART TIME WAGES	-	-	1,660
FICA	-	148	276
HOSPITALIZATION	-	656	648
HOSPITALIZATION - RETIREE	1,760	185	150
EMPLOYEE LIFE INSURANCE	-	42	16
RETIREMENT CONTRIBUTION	412	248	260
DENTAL/OPTICAL	-	70	75
WORKER'S COMP INSURANCE	-	8	113
UNEMPLOYMENT COMP.INSURANCE	-	3	15
SEVERANCE/SICK PAY	264	28	28
AUDITING	1,326	818	902
COMPUTER RENTAL	1,633	1,633	1,633
GENERAL INSURANCE	1,633	2,241	2,241

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
TRUNKLINE MAJOR STREETS	19,327	65,957	66,508
TRUNKLINE SURFACE MAINTENANCE	2,314	15,155	14,924
EMPLOYEE WAGES	711	7,032	6,854
PART TIME WAGES	120	468	477
OVERTIME WAGES	-	878	887
LONGEVITY	16	182	182
FICA	66	711	710
HOSPITAL	133	656	649
HOSPITALIZATION-LIEU/ COVERAGE	-	-	240
HOSPITAL RETIREE	64	240	574
HOSPITALIZATION - LIEU - PAYROLL	34	721	-
EMPLOYEE LIFE INSURANCE	6	51	58
RETIREMENT CONTRIBUTION	86	967	999
DENTAL/OPTICAL	15	180	150
WORKER'S COMP INSURANCE	409	451	481
UNEMPLOYMENT COMP.INSURANCE	-	10	26
SICK PAY	14	108	108
UNIFORM ALLOWANCE	16	-	-
MAINTENANCE MATERIALS	-	1,000	1,000
EQUIPMENT RENTAL	622	1,500	1,530
TRUNKLINE SWEEPING	7,618	8,728	8,822
EMPLOYEE WAGES	96	2,981	3,011
OVERTIME WAGES	2,016	591	597
LONGEVITY	47	98	98
FICA	194	288	292
HOSPITAL	389	422	418
HOSPITALIZATION-LIEU/ COVERAGE	-	120	120
HOSPITAL RETIREE	189	308	253
HOSPITALIZATION - LIEU - PAYROLL	100	-	-
EMPLOYEE LIFE INSURANCE	17	21	25
RETIREMENT CONTRIBUTION	253	413	441
DENTAL/OPTICAL	45	76	70
WORKER'S COMP INSURANCE	152	196	211
UNEMPLOYMENT COMP.INSURANCE	-	3	9
SICK PAY	42	46	48
UNIFORM ALLOWANCE	48	-	-
EQUIPMENT RENTAL	4,031	3,165	3,228
TRUNKLINE DRAINAGE	634	4,007	4,054
EMPLOYEE WAGES	131	1,491	1,510
PART TIME WAGES	25	-	-
OVERTIME WAGES	-	143	145
LONGEVITY	3	49	56
FICA	12	134	136
HOSPITAL	25	175	174
HOSPITAL RETIREE	12	154	128
HOSPITALIZATION - LIEU - PAYROLL	6	-	-
EMPLOYEE LIFE INSURANCE	1	11	13
RETIREMENT CONTRIBUTION	16	206	222
DENTAL/OPTICAL	3	42	30
WORKER'S COMP INSURANCE	51	77	83
UNEMPLOYMENT COMP.INSURANCE	-	2	5
SICK PAY	3	23	24
UNIFORM ALLOWANCE	3	-	-
EQUIPMENT RENTAL	344	1,500	1,530
TRUNKLINE TRAFFIC SERVICE	0	0	0

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
TRUNKLINE WINTER MAINTENANCE	8,760	38,067	38,708
EMPLOYEE WAGES	184	11,133	11,028
OVERTIME WAGES	1,215	5,042	4,962
LONGEVITY	32	371	315
FICA	130	1,068	1,059
HOSPITAL	261	1,784	1,723
HOSPITALIZATION-LIEU/ COVERAGE	-	360	360
HOSPITAL RETIREE	127	1,150	923
HOSPITALIZATION - LIEU - PAYROLL	67	-	-
EMPLOYEE LIFE INSURANCE	12	80	93
RETIREMENT CONTRIBUTION	170	1,542	1,560
DENTAL/OPTICAL	30	284	265
WORKER'S COMP INSURANCE	569	727	763
UNEMPLOYMENT COMP.INSURANCE	-	13	33
SICK PAY	28	173	173
UNIFORM ALLOWANCE	32	-	-
MAINTENANCE MATERIALS	4,020	6,000	6,945
EQUIPMENT RENTAL	1,883	8,340	8,507
OTHER EXPENDITURES	230,000	233,651	0
APPROPRIATIONS TO OTHER FUNDS	230,000	233,651	0
TRANS TO MVH LOCAL STREET FUND	230,000	233,651	-

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 203 LOCAL STREETS FUND - REVENUE	\$789,055	\$922,231	\$881,212
Non-Departmental Revenues	789,055	622,231	881,212
GAS & WEIGHT TAX	205,222	202,089	202,089
INVESTMENTS	-	2,500	2,500
INTEREST ON CERTIFICATE OF DEP	1,138	-	-
FLAGSTAR BANK INTEREST	873	-	-
SPECIAL ASSESS COLLECT	16,942	12,005	12,005
SOUTH STREET SAD	-	38,977	38,977
REIMBURSEMENT -- OTHER	32,960	-	-
MISC. INCOME	805	500	500
TRANSFER - GENERAL FUND	301,117	132,509	625,141
TRANSFER FROM MAJOR STREETS	230,000	233,651	-
Fund Balance Use	0	300,000	0
APPROP. FUND BALANCE	-	300,000	-

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 203 LOCAL STREETS FUND - EXPENDITURES	\$1,633,536	\$922,230	\$881,212
LOCAL STREET IMPROVEMENT	1,193,204	467,386	432,526
SUPERVISOR SALARIES	3,808	14,800	14,897
PART TIME WAGES	-	-	13,282
LONGEVITY	86	140	140
FICA	472	1,167	2,181
HOSPITAL	711	1,168	1,155
HOSPITAL RETIREE	345	1,494	1,218
HOSPITALIZATION-LIEU-PAYROLL	183	-	-
EMPLOYEE LIFE INSURANCE	31	107	126
RETIREMENT CONTRIBUTION	462	-	-
DEFINED CONTRIBUTION	343	1,184	1,192
DENTAL/OPTICAL	83	200	200
WORKER'S COMP INSURANCE	-	915	1,816
UNEMPLOYMENT COMP.INSURANCE	-	12	90
SICK PAY	77	224	228
UNIFORM ALLOWANCE	87	-	-
ENGINEERING SERVICES	18,735	71,545	66,000
CONTRACT CONSTRUCTION	259,033	374,430	330,000
SIDEWALK CONSTRUCTION	322,287	-	-
SOUTH STREET SAD	586,464	-	-
STREET MAINTENANCE	326,961	283,154	266,987
SUPERVISOR SALARIES	969	-	-
EMPLOYEE WAGES	70,185	30,406	30,401
PART TIME WAGES	2,397	2,340	2,387
OVERTIME WAGES	2,199	1,012	1,024
LONGEVITY	1,620	658	728
FICA	6,694	3,057	3,099
HOSPITAL	13,433	2,875	2,845
HOSPITALIZATION-LIEU/ COVERAGE	-	1,800	1,800
HOSPITAL RETIREE	6,520	3,106	2,535
HOSPITALIZATION - LIEU - PAYROLL	3,451	-	-
EMPLOYEE LIFE INSURANCE	591	219	257
RETIREMENT CONTRIBUTION	8,729	4,338	4,701
DEFINED CONTRIBUTION	87	-	-
DENTAL/OPTICAL	1,561	732	655
WORKER'S COMP INSURANCE	1,344	2,103	2,261
UNEMPLOYMENT COMP.INSURANCE	-	42	110
SICK PAY	1,451	466	475
UNIFORM ALLOWANCE	1,652	-	-
MAINTENANCE MATERIALS	2,301	5,000	5,000
CONTRACTUAL SERVICES	62,855	40,000	60,000
CONTRACTUAL SVCS - JOINT SEALING	51,906	50,000	5,000
CONTRACT SVCS - TREE TRIMMING	27,508	75,000	75,000
EQUIPMENT RENTAL	56,360	50,000	51,000
VACTOR DISPOSAL- STORM SEWER	3,147	10,000	17,708

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
TRAFFIC SERVICE	40,087	52,552	60,820
EMPLOYEE WAGES	8,353	13,474	13,697
PART TIME WAGES	1,306	-	-
OVERTIME WAGES	51	653	662
LONGEVITY	187	168	238
FICA	772	1,238	1,271
HOSPITAL	1,548	350	347
HOSPITALIZATION-LIEU/ COVERAGE	-	1,080	1,080
HOSPITAL RETIREE	751	1,364	1,133
HOSPITALIZATION - LIEU - PAYROLL	398	-	-
EMPLOYEE LIFE INSURANCE	68	97	115
RETIREMENT CONTRIBUTION	1,006	2,004	2,261
DENTAL/OPTICAL	180	304	240
WORKER'S COMP INSURANCE	359	901	977
UNEMPLOYMENT COMP.INSURANCE	-	14	36
SICK PAY	167	205	212
UNIFORM ALLOWANCE	190	-	-
TRAFFIC SIGNS	9,311	18,000	18,000
MAINTENANCE MATERIALS	740	-	-
CONTRACTUAL SERVICES	10,494	10,200	18,000
CONTRACT SVCS - TRAFFIC SIGNAL	682	-	-
EQUIPMENT RENTAL	3,525	2,500	2,550
WINTER MAINTENANCE	63,549	102,437	101,211
SUPERVISOR SALARIES	225	-	-
EMPLOYEE WAGES	6,567	21,090	20,138
PART TIME WAGES	930	2,340	2,387
OVERTIME WAGES	6,246	5,855	5,731
LONGEVITY	293	609	532
FICA	1,212	2,174	2,128
HOSPITAL	2,433	2,934	2,840
HOSPITALIZATION-LIEU/ COVERAGE	-	600	600
HOSPITAL RETIREE	1,181	2,170	1,684
HOSPITALIZATION - LIEU - PAYROLL	625	-	-
EMPLOYEE LIFE INSURANCE	107	152	173
RETIREMENT CONTRIBUTION	1,581	2,908	2,862
DEFINED CONTRIBUTION	20	-	-
DENTAL/OPTICAL	283	548	495
WORKER'S COMP INSURANCE	2,268	1,390	1,447
UNEMPLOYMENT COMP.INSURANCE	-	33	86
SICK PAY	263	325	316
UNIFORM ALLOWANCE	299	-	-
MAINTENANCE MATERIALS	18,527	35,000	35,000
EQUIPMENT RENTAL	20,489	24,309	24,795
ADMINISTRATION	9,734	16,701	19,668
EMPLOYEE WAGES	-	1,850	1,870
PART TIME WAGES	-	-	1,660
FICA	-	148	276
HOSPITALIZATION	-	656	648
HOSPITALIZATION - RETIREE	2,401	185	150
EMPLOYEE LIFE INSURANCE	-	42	16
RETIREMENT CONTRIBUTION	797	248	260
DENTAL/OPTICAL	-	70	75
WORKER'S COMP. INSURANCE	-	8	113
UNEMPLOYMENT COMP.INSURANCE	-	3	15
SEVERANCE/SICK PAY	360	28	28
PRINTING & OFFICE SUPPLIES	-	100	100
AUDITING	728	1,368	2,463
CONTRACTUAL SERVICES	1,500	8,500	8,500
COMPUTER RENTAL	1,047	1,047	1,047
GENERAL INSURANCE	2,780	2,348	2,348
CASH-SHORT OR OVER	1	-	-
MISCELLANEOUS	-	100	100
INSURANCE LOSSES & DED.	120	-	-

DRUG LAW ENFORCEMENT FUND

In 2011, the police department assigned an officer to work with the Oakland County Narcotics Enforcement Team (NET). Net is a multi-jurisdictional team made up of officers and deputies from police departments in Oakland County, the Macomb County Sherriff's Office and the Drug Enforcement Administration (DEA). Our officer works on narcotic investigations within the City of Rochester and on cases that also impact the greater Rochester area.

Drug forfeiture funds are realized once per year from our participation in NET. These funds provide partial funding to provide for the NET officer. Road patrol officers also make seizures from time to time that are maintained the drug forfeiture fund. Prior to participation in the NET program, revenue in the fund was only from seizures made by road patrol officers. State law mandates that these funds are accounted for in a separate fund and can only be spent for law enforcement purposes.



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 265 DRUG LAW ENFORCEMENT - REVENUE	\$47,298	\$64,000	\$50,000
INCOME ON INVESTMENTS	-	100	-
SALE OF CONFISCATED ASSETS	4,686	4,000	4,000
REIMBURSEMENT -- OTHER	42,612	54,000	40,000
APPROPRIATED FUND BALANCE	-	5,900	6,000
FUND: 265 DRUG LAW ENFORCEMENT - EXPENDITURES	\$47,962	\$64,000	\$50,000
REIMB - NET OFFICER	42,612	54,000	40,000
NEW EQUIPMENT	5,350	10,000	10,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

The City is a participant in Oakland County's Community Development Block Grant Program (CDBG). As an entitlement county, Oakland County distributes funds to participating communities, such as Rochester, through a formula grant application process. The CDBG program's goals are 1) to assist low and moderate income persons (70% of Community Development Block Grant (CDBG) expenditures must benefit low or moderate income persons); 2) Prevent or eliminate blight; and 3) meet an urgent community need where no other funding is available.



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>FUND: 275 COMMUNITY DEVELOPMENT BLOCK GRANT - REVENUE</u>	<u>\$1</u>	<u>\$0</u>	<u>\$0</u>
INTEREST ON INV- CHASE SAVINGS	1	-	-
<u>FUND: 275 COMMUNITY DEVELOPMENT BLOCK GRANT - EXPENDITURES</u>	<u>\$722</u>	<u>\$0</u>	<u>\$0</u>
<u>C.D.B.G. PROGRAMS</u>	<u>722</u>	<u>0</u>	<u>0</u>
REHABILITATION PROJECT COSTS	722	-	-
<u>FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT - REVENUE</u>	<u>\$23,730</u>	<u>\$25,000</u>	<u>\$25,000</u>
2009 COMMUNITY DEVELOPMENT - HCA TITLE II	1,493	-	-
2010 COMMUNITY DEVELOPMENT - OAKLAND CO.	22,237	25,000	-
2015 COMMUNITY DEVELOPMENT - HCA TITLE II	-	-	25,000
<u>FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT - EXPENDITURES</u>	<u>\$25,918</u>	<u>\$25,000</u>	<u>\$25,000</u>
<u>C.D.B.G. PROGRAMS</u>	<u>25,918</u>	<u>25,000</u>	<u>25,000</u>
2009 PARK IMPROVEMENTS	1,800	-	-
2010 HANDICAPPED BUILDING IMPROVEMENTS	2,416	-	-
2012 HANDICAPPED PARK IMPROVE.	21,702	-	-
2014 HANDICAPPED PARK IMPROVE.	-	25,000	-
2015 PROJECTS	-	-	25,000

MOUNT AVON CEMETERY

Mount Avon Cemetery became the first platted cemetery in Oakland County in 1826. It is listed as a State of Michigan Historic Site. Located within the cemetery are two historic buildings, the Receiving Vault (pictured above) erected in 1908, and the Mausoleum built in 1925. The original acre of the cemetery located at the north east corner, is referred to as the “Old Ground”. In addition to hundreds of veterans buried here, there are 4 soldiers of the American Revolution.



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 209 CEMETERY - REVENUE	\$136,745	\$159,499	\$161,255
OPENING & CLOSING	30,750	20,000	20,000
MARKERS	10,121	5,000	5,000
SALE OF LOTS	13,650	20,000	20,000
DEED TRANSFER FEES	50	-	-
INCOME ON INVESTMENTS	-	1,000	-
INTEREST ON CERTIFICATE OF DEP	114	-	-
WOLVERINE BANK-INTEREST INCOME	787	-	-
MISC - INCOME	1,000	-	-
TRANSFER-GENERAL FUND	80,274	108,499	116,255
APPROPRIATED FUND BALANCE	-	5,000	-
FUND: 209 CEMETERY - EXPENDITURES	\$150,046	\$159,499	\$161,255
SUPERVISOR SALARIES	1,108	3,700	3,724
EMPLOYEE WAGES	36,710	38,484	38,872
PART TIME WAGES	2,971	1,404	1,432
OVERTIME WAGES	1,353	1,971	1,991
LONGEVITY	664	1,771	1,771
FICA	3,791	3,962	4,001
HOSPITALIZATION	5,243	11,343	11,221
HOSPITALIZATION-LIEU/ COVERAGE	-	300	300
HOSPITALIZATION - RETIREE	3,352	4,395	3,607
EMPLOYEE LIFE INSURANCE	157	360	359
RETIREMENT CONTRIBUTION	3,813	5,389	5,750
DEFINED CONTRIBUTION	100	296	298
DENTAL/OPTICAL	266	1,150	1,215
WORKER'S COMP. INSURANCE	966	2,586	2,778
UNEMPLOYMENT COMP. INSURANCE	-	55	141
SEVERANCE/SICK PAY	484	659	676
GROUPS MAINTENANCE-MATERIALS	706	-	-
MAINTENANCE MATERIALS	875	1,500	1,500
AUDITING	234	261	226
CONTRACTUAL SERVICES	38,219	30,558	31,169
CONTRACT SVCS - COMP SOFT MTC	-	684	684
TELEPHONE	90	327	327
COMPUTER RENTAL	336	336	336
EQUIPMENT RENTAL	45,057	43,391	44,259
GENERAL INSURANCE	563	917	917
LIGHT & POWER	360	500	500
HEAT-BUILDING	818	1,200	1,200
MISCELLANEOUS	447	500	500
SITE IMPROVEMENT	1,000	1,000	1,000
NEW EQUIPMENT	365	500	500

[Page Intentionally Left Blank]

DEBT SERVICE FUNDS

- 1994 SANITARY INTERCEPTOR G.O. BOND
- 2001 OPC BUILDING BONDS

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - REVENUE</u>	<u>\$351,450</u>	<u>\$357,750</u>	<u>\$0</u>
TAX RECEIPTS	227,366	228,692	-
INTEREST ON INV - BK1 SAVINGS	7	-	-
TRANSFER FROM W & S CAP IMP.	124,077	129,058	-
<u>FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - EXPENDITURES</u>	<u>\$346,250</u>	<u>\$357,750</u>	<u>\$0</u>
<u>DEBT SERVICE</u>	<u>346,250</u>	<u>357,750</u>	<u>0</u>
PRINCIPAL	325,000	350,000	-
INTEREST	20,500	7,000	-
PAYING AGENT FEES	750	750	-

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>FUND: 369 2001 OPC BUILDING BONDS - REVENUE</u>	<u>\$117,178</u>	<u>\$108,629</u>	<u>\$110,681</u>
TAX RECEIPTS	107,966	108,629	110,681
INTEREST ON INV- BK 1 SAVINGS	24	-	-
TRANSFER FROM GENERAL FUND	9,188	-	-
<u>FUND: 369 2001 OPC BUILDING BONDS - EXPENDITURES</u>	<u>\$123,000</u>	<u>\$101,116</u>	<u>\$97,799</u>
<u>DEBT SERVICE</u>	<u>123,000</u>	<u>101,116</u>	<u>97,799</u>
PRINCIPAL	75,000	85,000	85,000
INTEREST	48,000	16,116	12,799

[Page Intentionally Left Blank]

CAPITAL IMPROVEMENT FUNDS

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



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 499 GENERAL CAPITAL PROJECT - REVENUE	\$508,960	\$1,378,247	\$1,915,542
STATE GRANTS	38,270	988,500	-
MDNR GRANT	-	-	98,285
INCOME ON INVESTMENTS	-	20,000	20,000
INTEREST OF CERTIFICATE OF DEP	6,184	-	-
INTEREST INCOME - SECURITIES	9,311	-	-
INTERST OF INVESTMENTS - COMERICA	294	-	-
INTEREST INCOME - PNC BANK	84	-	-
FLAGSTAR BANK INTEREST	1,745	-	-
INTEREST ON ADVANCE	-	-	7,958
CONTRIBUTIONS - MEMORIALS	3,374	-	-
MISCELLANEOUS INCOME	41	-	-
TRANSFER FROM GENERAL FUND	449,659	369,747	459,802
TRANSFER FROM DDA	-	-	164,390
TRANSFER FROM AUTO PARKING	-	-	118,348
APPROPRIATED FUND BALANCE	-	-	1,046,759

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 499 GENERAL CAPITAL PROJECT - EXPENDITURES	\$965,132	\$1,453,724	\$1,915,542
CAPITAL CONTROL	965,132	1,453,724	1,915,542
SIDEWALK CONSTRUCTION	58,919	50,000	50,000
DIVERSION ST/TRAIL PARKING	1,233	-	-
UPDATING OF COUNCIL CHAMBERS	1,950	-	-
HISTORICAL PROJECT	52,605	50,000	50,000
DEVELOPMENT OF GIS SYSTEM	1,602	5,000	5,000
SIGN -CITY CONTRIB DDA PROGRAM	900	-	-
MASTER PLAN UPDATE	4,043	-	-
BSA BUILDING AND RECORDS SOFTWARE	1,050	-	-
IMPROVE DPW OPERATION OPTIMIZATION	2,381	-	-
REPAIR PARKING AREA	20,463	-	-
ELIZABETH STREET PARK IMPROVEMENTS	5,125	10,000	30,000
HOWLETT IMPROVEMENTS	6,904	10,000	30,000
UPDATE OF PARK MASTER PLAN	663	-	-
CEMETERY VETERAN'S SECTION IMPROVEMENTS	639	40,000	30,000
COLUMBARIUM	31,300	-	-
CUSTOMER SERVICE AREA	34,611	-	-
SCOTT STREET PARK IMPROVEMENTS	5,593	46,754	-
RECORDS MANAGEMENT	5,836	5,000	5,000
MAUSOLEUM REPAIRS	65,200	-	-
ENTRANCE MESSAGE BOARDS	2,837	-	-
REPLACEMENT OF CARPET	11,664	-	-
STORAGE GARAGE	94,115	-	-
FD BUILDING - DECON & QUARTERS	97,990	-	325,000
IMPROVEMENTS AT BASEBALL FIELDS	1,486	15,000	10,000
POURED IN PLACE TOT LOT MATERIAL	3,298	-	-
WAYFINDING SIGNAGE	36,132	48,723	15,000
REPLACE KIWANIS SHELTER ROOF	22,180	-	-
REPLACE OVERHEAD DOORS	-	12,000	12,000
FENCE ACCESS SECURITY SYSTEM	14,835	-	-
ROOF ON SOUTH DPW BUILDING	553	-	-
EXTERIOR PAINTING - DPW	9,680	-	-
MUNICIPAL PARK IMPROVEMENTS	-	10,000	10,000
PARK BENCH MEMORIALS	1,477	-	-
PARKING MODEL	30,845	-	-
PAINT CREEK RESTORATION PROJ	29,316	750,000	-
BAND SHELTER	11,763	325,547	-
SIDEWALK & LIGHTING-WATER/WALN	2,062	-	-
ROCHESTER BRANDING	2,720	50,000	-
POLICE PATROL VESTS	-	25,700	-
TENNIS COURT RESURFACING	12,500	-	-
CRT CROSSING @ DEQUINDRE ROAD	12,512	-	-
CLINTON RIVER TRAIL-JOINT PROJ	26,473	-	-
MILL STREET/CRT STAIRCASE	336	-	-
WELL RECONSTRUCTION	5,000	-	-
NEIGHBORHOOD HOUSE - ROOF	-	-	14,000
REPLATTING FLUSH TO MONUMENT	-	-	14,000
CEMETERY TREE REMOVE/REPLACE	-	-	35,000
COMFORT STATION - EAST OF PARK	-	-	229,490
JAYCEE B-BALL COURTS RESURFACE	-	-	20,000
DINOSAUR HILL EROSION CONTROL	-	-	10,000
MEMORIAL GROVE PARK	-	-	10,000
CLINTON RIVER LANDING	-	-	10,000
FIRE BUILDING - EXT. ENHANCE	-	-	100,000
NEW ELECTION PRECINCT SIX	-	-	10,000
PAINT CREEK RESTORATION PHASE 2	-	-	118,285
CABLE TV PROGRAMMING	2,250	-	-
UNALLOCATED	-	-	-
TRANS TO DDA FUND	232,095	-	-
TRANS TO AUTO PARKING FUND	-	-	772,767

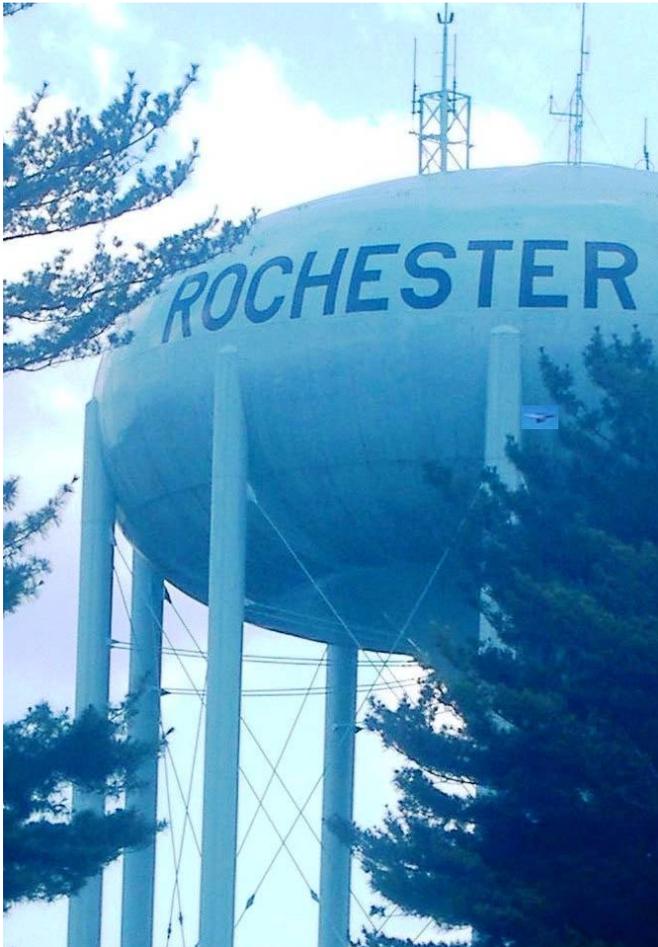
	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT - REVENUE</u>	<u>\$963,231</u>	<u>\$1,569,058</u>	<u>\$1,352,527</u>
STATE GRANTS	374,293	350,000	-
SEWER CONNECTION FEES	30,000	2,500	2,500
WATER CONNECTION FEES	20,300	10,000	10,000
INTEREST ON INVESTMENTS	-	40,000	40,000
INTEREST ON CERTIFICATE OF DEP	2,212	-	-
INTEREST INCOME TREASURY BILLS	6,875	-	-
INTEREST INCOME - SECURITIES	26,789	-	-
INTEREST INCOME - HUNTINGTON	2,241	-	-
FIFTH THIRD BANK INTEREST	501	-	-
WELLS FARGO INTEREST	21	-	-
TRANSFER FROM WATER & SEWER	500,000	34,961	157,517
APPROPRIATED FUND BALANCE	-	1,131,597	1,142,510
<u>FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT - EXPENDITURES</u>	<u>\$1,870,792</u>	<u>\$1,569,058</u>	<u>\$1,349,283</u>
<u>ADMINISTRATION</u>	<u>826</u>	<u>0</u>	<u>0</u>
WELLS FARGO FEES	826	-	-
<u>CAPITAL CONTROL</u>	<u>1,869,966</u>	<u>1,569,058</u>	<u>1,349,283</u>
ENGINEERING SERVICES - WATER SYSTEM	1,638	-	-
WATER PLANT COSTS	186,189	420,000	250,000
NEW METERS	43,378	-	-
WATER MAIN PROJECTS	-	585,000	-
WATER MAIN REPAIR	10,092	20,000	20,000
METER REPLACEMENT PROGRAM	-	-	260,000
WATER TOWER PROJECTS	10,360	-	-
SANITARY SEWER PROJECTS	-	350,000	330,000
SEWER MAIN REPAIR	64,384	40,000	40,000
RELIABILITY STUDY	-	25,000	40,000
TIENKEN ROAD WATERLINE PROJECT	-	-	409,283
W.W.T.P. - SITE IMPROVEMENTS	25,887	-	-
UNALLOCATED	-	-	-
TRANS TO DEBT RETIRE. 1994 SAN INT GO BOND	124,077	129,058	-
TRANS TO WATER & SEWER FUND	1,403,963	-	-

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>FUND: 404 FIRE EQUIPMENT REVOLVING - REVENUE</u>	<u>\$105,986</u>	<u>\$0</u>	<u>\$0</u>
SALE OF FIXED ASSETS	5,986	-	-
TRANSFER FROM GENERAL FUND	100,000	-	-
<u>FUND: 404 FIRE EQUIPMENT REVOLVING- EXPENDITURES</u>	<u>\$119,581</u>	<u>\$0</u>	<u>\$0</u>
FIRE EQUIPMENT	119,581	-	-

[Page Intentionally Left Blank]

ENTERPRISE FUNDS

- AUTOMOBILE PARKING FUND
- WATER & SEWER FUND



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 516 AUTO PARKING - REVENUE	\$171,913	\$425,526	\$1,471,345
PARKING METERS	9,828	5,000	583,478
PARKING FINES	3,930	10,000	15,000
LIEU OF METERS - DDA	12,000	-	-
DPW SERVICES	21,155	38,000	-
MISCELLANEOUS	-	100	100
TRANSFER FROM GEN FUND	125,000	120,816	50,000
TRANSFER FROM DDA	-	-	50,000
TRANSFER FROM CAP PROJ - OTHER	-	-	772,767
APPROPRIATED FUND BALANCE	-	251,610	-
FUND: 516 AUTO PARKING - EXPENDITURES	\$164,345	\$437,526	\$1,471,344
AUTO PARKING OPERATIONS	164,345	437,526	1,352,996
SUPERVISOR SALARIES	277	-	-
EMPLOYEE WAGES	5,594	15,549	15,274
PART-TIME WAGES	271	936	955
OVERTIME WAGES	4,502	2,738	2,732
ORDINANCE OFFICER SALARIES	-	-	36,511
POLICE RESERVE/SEASONAL	-	-	26,520
OVERTIME NON-POLICE FICA	-	-	3,950
LONGEVITY	232	252	280
HOLIDAY PAY NON-POLICE -FICA	-	-	800
FICA	965	1,482	6,662
HOSPITALIZATION	1,922	1,114	11,430
HOSPITALIZATION-LIEU/ COVERAGE	-	900	900
HOSPITALIZATION - RETIREE	1,127	1,580	4,501
HOSPITALIZATION - LIEU - PAYROLL	494	-	-
EMPLOYEE LIFE INSURANCE	85	112	450
RETIREMENT CONTRIBUTION	1,345	2,293	6,484
DEFINED CONTRIBUTION	25	-	-
DENTAL/OPTICAL	223	372	1,186
WORKER'S COMP. INSURANCE	543	1,012	2,778
UNEMPLOYMENT COMP. INSURANCE	-	20	471
SEVERANCE/SICK PAY	237	237	844
UNIFORM ALLOWANCE	236	-	580
MAINTENANCE MATERIALS	10,488	3,000	5,000
ADMINISTRATIVE CROSS CHARGE	89,444	92,370	37,317
ENGINEERING SERVICES	-	-	357,450
AUDITING	358	226	248
CONTRACTUAL SERVICES	5,550	10,200	70,000
CONTRACT SVCS - PARKING LOT SNOW	-	-	20,000
CONTRACT SVCS - LOT STRIPING	-	-	10,000
COMPUTER RENTAL	514	514	514
EQUIPMENT RENTAL	33,950	47,308	48,254
GENERAL INSURANCE	452	461	461
LIGHT & POWER	-	-	10,000
PARKING LOT-LIGHTING	5,512	4,350	5,103
MAINTENANCE & REPAIRS - EQUIP	-	500	500
RENTAL OF LAND - MASONIC LOT	-	-	5,000
MISCELLANEOUS	-	-	10,000
NEW METERS	-	250,000	366,000
METER OPERATIONS	-	-	95,668
METER WIFI/DATA/BACK-END COSTS	-	-	83,764
BRANDING/MARKETING/PR	-	-	12,000
METER PARTS/REPLACEMENTS	-	-	10,431
LAND CONTRACT - 312 MAIN ST	-	-	74,020
INTEREST ON ADV. - PLATFORM	-	-	4,683
INTEREST ON ADV. - OFF-STREET	-	-	-
INTEREST ON ADV. - ON-STREET	-	-	3,275
APPROPRIATIONS TO OTHER FUNDS	0	0	118,348
REPAYMENT TO CAPITAL - PLATFORM	-	-	69,641
REPAYMENT TO CAPITAL - OFF-STREET	-	-	-
TRANS TO CAPITAL PROJECTS	-	-	48,707

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 592 WATER AND SEWER RECEIVING - REVENUE	\$6,275,635	\$4,956,800	\$5,388,800
WATER SALES	661,420	750,000	816,750
DETROIT WATER SALES	1,520,532	1,500,000	1,633,500
SEWAGE DISPOSAL	2,625,733	2,650,000	2,885,850
WATER TAPS	2,470	1,100	2,000
WATER TAP INSP.	1,668	1,200	1,200
SEWER TAP INSP.	2,004	1,500	1,500
SALES OF METERS	7,155	1,000	1,000
PENALTY INCOME	44,681	50,000	45,000
INVESTMENTS	-	1,000	1,000
INTEREST OF CERTIFICATE OF DEP	1,665	-	-
TRANSFER-CAPITAL PROJECTS	1,403,963	-	-
MISCELLANEOUS INCOME	4,344	1,000	1,000

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 592 WATER AND SEWER RECEIVING - EXPENDITURES	\$5,166,357	\$4,956,802	\$5,388,800
WATER DISTRIBUTION	750,149	428,511	461,927
SUPERVISOR SALARIES	5,539	-	-
EMPLOYEE WAGES	85,954	67,157	69,270
PART TIME WAGES	33,654	4,212	32,521
OVERTIME WAGES	17,712	12,593	12,803
LONGEVITY	2,402	1,841	1,841
FICA	10,154	6,590	8,951
HOSPITALIZATION	19,914	12,233	12,109
HOSPITALIZATION-LIEU/ COVERAGE	-	540	540
HOSPITALIZATION - RETIREE	14,966	6,900	5,787
HOSPITALIZATION - LIEU - PAYROLL	5,116	-	-
EMPLOYEE LIFE INSURANCE	877	484	566
RETIREMENT CONTRIBUTION	13,612	9,246	10,077
DEFINED CONTRIBUTION	499	-	-
DENTAL/OPTICAL	2,314	1,756	1,560
WORKER'S COMP. INSURANCE	2,041	4,515	6,730
UNEMPLOYMENT COMP. INSURANCE	-	90	383
SEVERANCE/SICK PAY	10,100	1,035	1,085
UNIFORM ALLOWANCE	2,449	-	-
CHEMICALS	5,572	3,000	3,000
MAINTENANCE MATERIALS	11,456	23,000	23,000
ENGINEERING SERVICES	-	10,000	8,086
CONTRACTUAL SERVICES	52,391	60,000	59,200
TELEPHONE	51,105	24,119	24,119
ALARM SYSTEM	3,447	-	-
PROFESSIONAL DEVELOPMENT	1,445	2,000	2,000
TRAVEL	-	200	200
LIGHT & POWER	85,097	73,000	73,000
HEAT-BUILDING	237	-	-
MAINTENANCE & REPAIRS - PLANT	5,868	10,000	10,000
MAINT & REPAIRS - FIRE HYDRANTS	4,653	-	-
MAINTENANCE & REPAIRS - SYSTEM	16,280	26,000	26,000
RENTAL OF D.P.W. BUILDING	12,000	12,000	12,000
EQUIPMENT RENTAL-PLANT	84,364	55,000	56,100
MISCELLANEOUS	1,645	1,000	1,000
DEPRECIATION	187,103	-	-
NEW EQUIPMENT	182	-	-
WATER PLANT EXPENSE	176,680	202,966	205,206
SUPERVISOR SALARIES	6,844	14,800	14,897
EMPLOYEE WAGES	89,022	52,711	54,582
PART TIME WAGES	1,147	-	-
OVERTIME WAGES	5,934	6,383	6,610
LONGEVITY	2,286	1,428	1,428
FICA	9,463	6,008	6,172
HOSPITAL	18,951	11,771	11,648
HOSPITAL RETIREE	9,199	6,894	5,762
HOSPITALIZATION - LIEU - PAYROLL	4,868	-	-
EMPLOYEE LIFE INSURANCE	834	514	569
RETIREMENT CONTRIBUTION	12,314	7,236	7,911
DEFINED CONTRIBUTION	617	1,184	1,192
DENTAL/OPTICAL	2,202	1,614	1,465
WORKER'S COMP. INSURANCE	1,383	4,119	4,508
UNEMPLOYMENT COMP. INSURANCE	-	70	182
SICK PAY	2,047	1,034	1,080
UNIFORM ALLOWANCE	2,330	-	-
CHEMICALS	-	5,000	5,000
ENGINEERING SERVICES	2,921	-	-
CONTRACTUAL SERVICES	3,579	2,000	2,000
ALARM SYSTEM	473	7,000	7,000
PROFESSIONAL DEVELOPMENT	265	1,500	1,500
TRAVEL	-	200	200
LIGHT & POWER	-	71,500	71,500

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
SEWER DISTRIBUTION	2,407,079	2,741,655	2,954,994
SUPERVISOR SALARIES	21,293	14,800	14,897
EMPLOYEE WAGES	32,863	41,664	42,323
PART TIME WAGES	20,883	1,404	1,432
OVERTIME WAGES	4,622	6,274	6,314
LONGEVITY	1,306	1,036	1,141
FICA	5,472	5,147	5,230
HOSPITALIZATION	10,826	5,454	5,397
HOSPITALIZATION-LIEU/ COVERAGE	-	1,980	1,980
HOSPITALIZATION - RETIREE	6,668	5,750	4,739
HOSPITALIZATION - LIEU - PAYROLL	2,781	-	-
EMPLOYEE LIFE INSURANCE	477	463	480
RETIREMENT CONTRIBUTION	7,238	5,967	6,561
DEFINED CONTRIBUTION	1,919	1,184	1,192
DENTAL/OPTICAL	1,258	1,262	1,100
WORKER'S COMP. INSURANCE	562	3,518	3,791
UNEMPLOYMENT COMP. INSURANCE	-	64	165
SEVERANCE/SICK PAY	1,381	863	889
UNIFORM ALLOWANCE	1,331	-	-
OPERATING SUPPLIES	7,027	10,000	10,000
ENGINEERING SERVICES	7,458	25,000	25,000
CONTRACTUAL SERVICES	67,643	210,000	200,200
SANITARY DISPOSAL-OAKLAND	1,814,863	2,202,584	2,398,614
CONTRACT SVCS - ROOT CONTROL	20,017	10,000	-
TELEPHONE	3,883	2,995	2,995
ALARM SYSTEM	2,096	-	-
LIGHT & POWER	9,027	-	-
PULTE PUMPING STATION	18	-	-
MAINTENANCE & REPAIRS - PLANT	271	-	-
MAINTENANCE & REPAIRS - SYSTEM	1,789	33,000	33,000
RENTAL OF D.P.W. BUILDING	6,000	6,000	6,000
EQUIPMENT RENTAL-SYSTEM	48,805	51,893	52,931
VACTOR DISPOSAL- STORM SEWER	705	6,000	6,000
MISCELLANEOUS	-	100	100
DEPRECIATION	268,551	-	-
INT OAK-MACOMB INTERCEPTOR	28,045	87,253	122,524

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
ADMINISTRATION	266,669	263,709	267,617
PRINTING & OFFICE SUPPLIES	5,422	5,500	5,500
ADMINISTRATIVE CROSS CHARGE	205,117	206,970	209,665
LEGAL SERVICES	1,160	1,000	1,000
AUDITING	12,446	14,939	16,130
CONTRACTUAL SERVICES	1,515	1,040	1,061
ENGINEERING SERVICES	834	-	-
TELEPHONE	4,325	336	336
COMPUTER RENTAL	12,891	12,891	12,891
TRAVEL	154	-	-
GENERAL INSURANCE	9,678	10,235	10,235
RENTAL OF MUNICIPAL BUILDING	5,000	5,000	5,000
DUES & SUBSCRIPTIONS	-	500	500
MISCELLANEOUS	2,383	298	298
INSURANCE LOSSES & DED.	5,744	4,000	4,000
NEW EQUIPMENT-COMPUTER	-	1,000	1,000
WATER PURCHASE	1,065,780	1,285,000	1,341,540
PURCHASE WATER SHELBY	1,065,780	1,285,000	1,341,540
APPROPRIATIONS TO OTHER FUNDS	500,000	34,961	157,517
APPROPRIATIONS TO OTHER FUNDS	500,000	34,961	157,517

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.

FYE 2015 <u>Equipment</u>	<u>Year of Equipment Being Replaced</u>	<u>Useful Life (Years)</u>	<u>Budget</u>
Xmark Zero Turn 60" Mower	2004	5-8	10,000
3500 GMC 4x4 3CY Dump Truck	2006	8-10	47,000
2500 GMC 4x4 Flat Rack	2006	5-8	45,000
Caterpillar 420D Back Hoe Loader	2004	10-12	95,000
Tarco HD 1300D Leaf Vacuum	2001	10-12	50,000
Fire Engine 2	2000	15	43,000
Patrol Tahoe 59	2010	4-6	32,000
Patrol Car 67	2010	4-6	24,800
Patrol Tahoe 69	2009	4-6	32,000
Mobile Data Computers (MDC)	2008	4-6	39,700

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 661 REVOLVING EQUIPMENT - REVENUE	\$981,898	\$1,591,342	\$1,127,885
INVESTMENTS	-	7,500	3,000
INTEREST OF CERTIFICATE OF DEP	2,546	-	-
CITIZENS MONEY MARKET INTEREST	861	-	-
WATER & SEWER RENT	18,000	18,000	18,000
TELEPHONE	5,419	5,419	5,419
GEN. SERVICE COMPUTER	19,647	18,647	18,647
MAJOR & TRKLNE COMPUTER	1,633	1,633	1,633
LOCAL STREETS COMPUTER	1,047	1,047	1,047
CEMETERY COMPUTER	336	336	336
POLICE COMPUTER	8,053	8,053	8,053
FIRE DEPARTMENT COMPUTER	2,401	2,401	2,401
DPW COMPUTER	1,946	1,946	1,946
AUTO PARKING COMPUTER	514	514	514
WATER & SEWER COMPUTER	12,891	12,891	12,891
REV. EQUIPT COMPUTER	2,473	-	-
MAJOR & TRUNKLINE	50,664	63,605	64,877
LOCAL STREETS	80,374	76,809	78,345
CEMETERY	45,057	43,391	44,259
CIVIC CENTER	2,224	-	2,000
PUBLIC SAFETY	88,632	89,300	91,100
FIRE DEPARTMENT	8,820	125,000	111,700
PUBLIC WORKS	40,955	54,762	55,857
AUTO PARKING	33,950	47,308	48,254
ENVIRONMENTAL SERVICES	84,673	188,244	103,380
WATER & SEWER	133,170	106,893	109,031
PARKS & RECREATION	95,295	69,406	70,794
SALE - ASSETS	53,793	125,000	123,000
GAS REIMBURSEMENTS	186,525	154,901	151,401
APPROPRIATED FUND BALANCE	-	368,336	-

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 661 REVOLVING EQUIPMENT - EXPENDITURES	\$987,370	\$1,591,342	\$1,027,532
GARAGE	152,792	146,299	122,461
SUPERVISOR SALARIES	-	7,400	7,448
EMPLOYEE WAGES	54,735	56,761	45,716
PART TIME WAGES	4,550	936	955
OVERTIME WAGES	606	2,232	1,692
LONGEVITY	1,232	2,632	182
FICA	5,156	5,748	4,562
HOSPITAL	10,214	15,103	13,032
HOSPITALIZATION-LIEU/ COVERAGE	-	720	720
HOSPITAL RETIREE	4,958	6,679	4,286
HOSPITALIZATION - LIEU - PAYROLL	2,624	-	-
EMPLOYEE LIFE INSURANCE	450	490	483
RETIREMENT CONTRIBUTION	6,637	8,125	4,603
DEFINED CONTRIBUTION	-	592	596
DENTAL/OPTICAL	1,187	1,618	1,665
WORKER'S COMP INSURANCE	1,247	4,088	3,431
UNEMPLOYMENT COMP.INSURANCE	-	73	188
SICK PAY	1,103	1,002	804
UNIFORM ALLOWANCE	1,256	-	-
BUILDING MAINTENANCE-MATERIAL	387	4,000	4,000
LIGHT & POWER	8,999	6,600	6,600
HEAT-BUILDING	7,479	11,000	11,000
WATER & SEWER CHARGES	4,801	1,500	1,500
MAINTENANCE & REPAIR BUILDING	13,836	8,000	8,000
DEPRECIATION	21,336	-	-
NEW EQUIPMENT	-	1,000	1,000
RENTAL EQUIPMENT	696,070	389,336	389,664
SUPERVISOR SALARIES	277	-	-
EMPLOYEE WAGES	2,606	6,460	6,595
LONGEVITY	65	-	70
FICA	268	552	571
HOSPITAL	538	-	-
HOSPITALIZATION-LIEU/ COVERAGE	-	600	600
HOSPITAL RETIREE	261	646	541
HOSPITALIZATION - LIEU - PAYROLL	138	-	-
EMPLOYEE LIFE INSURANCE	24	47	56
RETIREMENT CONTRIBUTION	350	1,041	1,229
DEFINED CONTRIBUTION	25	-	-
DENTAL/OPTICAL	63	140	100
WORKER'S COMP INSURANCE	-	432	472
UNEMPLOYMENT COMP.INSURANCE	-	6	15
SICK PAY	58	97	101
UNIFORM ALLOWANCE	66	-	-
TOOLS & EQUIPMENT	7,363	8,000	8,000
GAS, OIL AND LUBRICANTS	265,436	235,000	235,000
OPERATING SUPPLIES	5,510	7,000	7,000
MAINTENANCE MATERIAL VEHICLES	47,912	50,000	50,000
MAINTENANCE MATERIAL - POLICE	29,594	-	-
MAINTENANCE MATERIAL - FIRE	240	-	-
INSURANCE - FLEET	44,870	49,315	49,315
DEPRECIATION	262,129	-	-
MAINT. & REPAIR - CONTRACTED	28,279	30,000	30,000

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>ADMINISTRATION</u>	<u>106,984</u>	<u>136,407</u>	<u>127,906</u>
ORDINANCE OFFICER SALARIES	-	-	4,564
OVERTIME NON-POLICE FICA	-	-	494
HOLIDAY PAY NON-POLICE FICA	-	-	100
FICA	-	-	395
HOSPITALIZATION	-	-	1,296
HOSPITALIZATION - RETIREE	803	-	405
EMPLOYEE LIFE INSURANCE	-	-	40
RETIREMENT CONTRIBUTION	203	-	505
DENTAL/OPTICAL	-	-	110
SEVERANCE/SICK PAY	120	-	76
WORKER'S COMP. INSURANCE	54	-	130
UNEMPLOYMENT COMP. INSURANCE	92	-	15
UNIFORM ALLOWANCE	-	-	73
ADMINISTRATIVE CROSS CHARGE	67,801	69,372	52,657
AUDITING	1,801	2,641	1,669
CONTRACTUAL SERVICES	873	255	260
CONTRACT - COMP SOFT	25,773	49,011	49,991
TELEPHONE	472	1,024	1,024
ALARM SYSTEM	-	1,700	1,700
COMPUTER RENTAL	2,473	2,473	2,473
GENERAL INSURANCE	2,689	4,931	4,931
MISCELLANEOUS	70	1,000	1,000
INSURANCE LOSSES & DED.	1,535	1,000	1,000
COMPUTER SOFTWARE-PURCHASES	2,222	3,000	3,000
<u>NON-OPERATING EXPENSES</u>	<u>31,524</u>	<u>919,300</u>	<u>387,500</u>
NEW EQUIPMENT	23,156	907,300	375,500
NEW EQUIPMENT-COMPUTER	8,367	12,000	12,000

[Page Intentionally Left Blank]

FUND 494 D.D.A.
DOWNTOWN
DEVELOPMENT
AUTHORITY

FUND 493 P.S.D.
PRINCIPAL SHOPPING
DISTRICT

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 four primary committees -Business Development, Organization, Promotions and Site Development. The DDA Staff consists of the Executive Director, Marketing Coordinator and Events Coordinator.



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- REVENUE	\$1,658,333	\$1,308,644	\$1,105,140
DDA REVENUES	1,637,832	1,243,644	1,105,140
TAX LEVY	1,180,730	1,150,744	1,032,440
DDA FARMER'S MARKET	21,980	21,000	-
DDA BUSINESS DEVELOPMENT	1,600	1,200	2,000
INTEREST INCOME	-	1,200	1,200
INTEREST ON CERTIFICATE OF DEP	1,045	-	-
BAKE SALE	2,749	-	-
DDA PROPERTY FUNDRAISING SALE	22,665	-	2,000
ROCHESTER 100	7,000	-	-
STREETSCAPE SPONSORSHIP	14,850	2,000	-
ADMINISTRATIVE CROSS CHARGE	65,000	67,000	67,000
REIMBURSEMENT WELL RECONSTRUCT	15,000	-	-
MISCELLANEOUS	73,118	500	500
LOAN FROM CAPITAL PROJECTS	232,095	-	-
BIG BRIGHT LIGHT SHOW	20,501	65,000	0
BIG BRIGHT LIGHT SHOW	20,501	25,000	-
PSD CONTRIBUTION BBLs	-	40,000	-

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- EXPENDITURES</u>	<u>\$2,143,609</u>	<u>\$1,308,644</u>	<u>\$1,105,140</u>
<u>BIG BRIGHT LIGHT SHOW</u>	<u>305,356</u>	<u>210,000</u>	<u>150,000</u>
BIG BRIGHT LIGHT FUND RAISING	9,775	10,000	-
CONTRACTUAL SERVICES	295,581	200,000	150,000
<u>OPERATIONS</u>	<u>727,357</u>	<u>604,773</u>	<u>590,750</u>
SUPERVISOR SALARIES	60,173	60,008	61,028
EMPLOYEE WAGES	74,144	74,597	75,865
PART TIME WAGES	1,701	-	-
OVERTIME WAGES	1,625	6,432	4,074
LONGEVITY	2,100	2,800	3,500
FICA	11,223	10,950	11,538
HOSPITALIZATION	26,891	24,618	20,854
HOSPITALIZATION-LIEU/ COVERAGE	-	6,000	6,000
HOSPITALIZATION-LIEU-PAYROLL	7,000	-	-
EMPLOYEE LIFE INSURANCE	1,167	969	1,154
RETIREMENT CONTRIBUTION	18,854	22,150	25,523
DENTAL/OPTICAL	2,500	4,200	3,500
WORKER'S COMP. INSURANCE	493	635	615
UNEMPLOYMENT COMP. INSURANCE	465	174	450
POSTAGE	5,883	14,500	10,000
PRINTING & OFFICE SUPPLIES	16,265	15,000	16,000
OPERATING SUPPLIES	985	1,000	1,000
FARMERS MARKET - OP SUPPLIES	15,324	10,000	-
ADMINISTRATIVE CROSS CHARGE	97,256	101,766	100,244
LEGAL SERVICES	29,419	5,000	5,000
AUDITING	3,780	4,239	3,704
CONTRACTUAL SERVICES - BIG BRIGHT	1,076	-	-
CONTRACT SVCS - ORG. COMMITTEE	1,073	6,000	2,250
CONTRACT SVCS - BUS. DEV. COMMITTEE	8,709	10,000	10,000
CONTRACT SVCS - D.P.W.	32,627	23,000	23,000
CONTRACT SVCS - MAINTENANCE	35,939	22,000	22,000
CONTRACT SVCS - DOWNTOWN POLICE	-	5,000	5,000
CONTRACT SVCS - CABLE CASTING	4,265	3,625	4,000
CONTRACT SVCS - GREEN CITY	466	-	-
CONTRACT SVCS - DUMPSTERS	51,241	46,110	44,893
CONTRACT SVCS - PARKING LOT SNOW	22,543	23,000	-
CONTRACT SVCS - SIDEWALK SNOW	-	-	25,106
CONTRACT SVCS - EMPLOYMENT	634	750	750
CONTRACT SVCS - COMP MTC	-	500	500
TELEPHONE	4,461	2,000	3,000
TELEPHONE LEASE	467	500	500
EQUIPMENT LEASE - COPY MACHINE	22,311	14,000	16,000
TRAVEL, MEETINGS & CONFERENCES	120	-	-
PROFESSIONAL DEVELOPMENT	530	750	750
TRAVEL	2,122	1,500	1,500
LOCAL MILEAGE ALLOWANCE	47	-	750
REFUND - TAX ALLOCATION	58,077	5,000	5,000
COMMUNITY AFFAIRS	1,605	2,000	2,500
GENERAL INSURANCE	13,034	13,500	13,300
LIGHT & POWER	53,441	30,000	30,000
HEAT-BUILDING	597	400	400
WATER & SEWER CHARGES	-	-	500
MAINTENANCE & REPAIRS - EQUIP	413	500	500
RENTAL OF LAND	23,970	24,000	24,000
MERCHANT SERVICE FEES	5,323	100	2,000
RENTAL OF LAND - MASONIC LOT	3,000	3,000	-
DUES & SUBSCRIPTIONS	1,800	1,500	1,500
MISCELLANEOUS	(284)	-	-
INSURANCE LOSSES & DED.	500	-	-
NEW EQUIPMENT-COMPUTER	-	1,000	1,000

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>CAPITAL CONTROL</u>	<u>1,096,396</u>	<u>486,371</u>	<u>150,000</u>
FAÇADE/SIGN GRANT PROGRAM	5,470	5,000	-
SITE IMPROVEMENT	974	-	-
CAPITAL ASSETS - MAINT & MINOR	29,448	71,000	100,000
ALLEY AESTHETICS	22,931	-	-
OLD TOWNE MILL/RECAP 2010	3,030	-	-
PAINT CREEK BRIDGE IMPROVEMENTS	65,623	-	-
SIDEWALK RECONSTRUCTION	-	10,000	10,000
WAYFINDING SIGNAGE	80,785	126,000	5,000
MAIN STREET ENHANCEMENTS (PART OF 2012) MDOT	778,277	25,000	-
MAIN STREET ENHANCEMENTS (PART OF 2012) NON MDOT	19,507	-	-
MAIN STREET MANAGEMENT	2,293	-	-
SPLASH PAD	3,819	-	-
PARKING MODEL	-	13,750	-
DDA LANDSCAPE /MAINTENANCE RFP	3,599	-	-
DDA YARDSALE PREPERATION	6,621	-	-
REPAYMENT OF ADV FUNDING-CITY	-	166,601	-
TRASH COMPACTORS	-	-	30,000
NEW EQUIPMENT	-	5,000	5,000
LAND CONTRACT - 312 MAIN ST	74,020	64,020	-
<u>APPROPRIATIONS TO OTHER FUNDS</u>	<u>14,500</u>	<u>7,500</u>	<u>214,390</u>
REFUND-TAX ALLOCATION	-	5,000	-
TRANS TO MVH MAJOR STREET FUND	2,500	2,500	-
TRANS TO CAPITAL PROJECTS	-	-	164,390
TRANS TO AUTO PARKING FUND	12,000	-	50,000

PRINCIPAL SHOPPING DISTRICT

The mission of the Principal Shopping District is to oversee promotional and marketing activities in downtown Rochester for the purpose of increasing the number of potential customers entering the downtown district while branding the downtown with a high quality image and enhancing the quality of life for Rochester area residents.



	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
FUND: 493 PRINCIPAL SHOPPING DISTRICT- REVENUE	\$329,701	\$321,300	\$504,500
PRINCIPAL SHOPPING DISTRICT	210,762	205,000	205,000
SIDEWALK SALES	3,400	2,000	2,000
LAGNIAPPE	900	1,000	1,000
KRIS KRINGLE MARKET	10,381	10,000	10,000
BIG BRIGHT LIGHT SHOW	-	-	30,000
WINTER MAGAZINE	29,388	24,000	24,000
SPRING MAGAZINE	20,675	24,000	24,000
SUMMER GENERAL AWARENESS PROG.	5,894	-	-
ANNUAL AWARENESS PROGRAMNS	-	6,000	5,000
FIRE & ICE FESTIVAL	13,190	11,000	12,000
GENERAL HOLIDAY	3,274	-	-
EWE REVUE - SPONSORSHIP	6,750	-	-
MOVIES IN THE MOONLIGHT	5,950	5,000	5,000
GIRLS NIGHT OUT	4,100	-	-
WEDDINGS	-	1,000	-
HALLOWEEN EVENTS	500	500	500
DOWNTOWN COOKBOOK	2,570	-	-
RESTAURANT WEEK	2,250	4,000	4,000
JUNK IN THE TRUNK	4,628	2,300	-
BAKE SALE	500	2,500	-
FAMILY EVENTS (2X)	-	7,000	4,000
DOWNTOWN LOYALTY PROGRAM	-	10,000	-
DOWNTOWN MERCHANDISE	-	6,000	-
ROCHESTER BRAND SUPPORT	-	-	3,500
ROCHESTER POSED	1,350	-	-
MAD MONEY MARCH	-	-	3,500
FARMERS MARKET	-	-	21,000
PSD INTEREST & PENALTIES	1,146	-	-
MISCELLANEOUS INCOME	2,094	-	-
TRANS FRM DDA/CONTRACTUAL SRV - PSD	-	-	150,000

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>FUND: 493 PRINCIPAL SHOPPING DISTRICT- EXPENDITURES</u>	<u>\$328,021</u>	<u>\$321,300</u>	<u>\$504,500</u>
<u>GENERAL AND ADMINISTRATIVE - GA</u>	<u>67,086</u>	<u>67,000</u>	<u>67,000</u>
ADMINISTRATIVE CROSS CHARGE	65,000	67,000	67,000
TRAVEL, TRAINING AND CONFERENCES	1,375	-	-
CASH-SHORT OR OVER	14	-	-
MISCELLANEOUS	211	-	-
BUDGET CONTINGENCIES	486	-	-
<u>KRIS KRINGLE MARKET</u>	<u>13,501</u>	<u>12,000</u>	<u>12,000</u>
AD PR - SIGNAGE	7,438	-	-
EQUIPMENT RENTAL	3,086	-	-
MISCELLANEOUS	2,977	12,000	12,000
<u>SIDEWALK SALES - SS</u>	<u>4,892</u>	<u>5,500</u>	<u>5,500</u>
AD PR - NEWSPAPER	368	-	-
AD PR - PRINTING/GRAPHICS	923	1,000	1,000
AD PR - SIGNAGE	60	500	500
AD PL - NEWSPAPER ADV	1,193	1,000	1,000
AD PL - OUTDOOR PRODUCTIONS	-	500	500
BANNERS	-	500	500
CONTRACTUAL SERVICES	2,349	2,000	2,000
<u>MAIN STREET MAKEOVER</u>	<u>10,804</u>	<u>0</u>	<u>0</u>
MISCELLANEOUS	10,804	-	-

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>LAGNIAPPE - LAG</u>	<u>5,837</u>	<u>7,000</u>	<u>7,000</u>
AD PR - PRINTING/GRAPHICS	322	500	500
AD PR - SIGNAGE	-	1,000	1,000
AD PL - NEWSPAPER ADV	550	1,000	1,000
BANNER INSTALLATION	-	500	500
CONTRACTUAL SERVICES	4,845	3,500	3,500
MISCELLANEOUS	120	500	500
<u>ANNUAL AWARENESS PROGRAM</u>	<u>58,024</u>	<u>58,000</u>	<u>45,000</u>
AD PR - PRINTING/GRAPHICS	5,913	4,000	3,000
AD PL - TV	40,075	40,000	35,000
BANNERS	7,103	6,000	5,000
GRAPHIC DESIGN	75	3,000	1,000
MISCELLANEOUS	4,859	5,000	1,000
<u>FIRE & ICE FESTIVAL</u>	<u>20,303</u>	<u>20,000</u>	<u>20,000</u>
LICENSE AND FEES	3,554	10,500	10,500
AD PR - PRINTING/GRAPHICS	2,812	700	700
AD PR - SIGNAGE	-	700	700
AD PL - NEWSPAPER ADV	550	1,000	1,000
BANNERS	432	500	500
CONTRACTED SERVICES	12,617	6,300	6,300
MISCELLANEOUS	337	300	300
<u>WINTER MAGAZINE</u>	<u>62,324</u>	<u>48,000</u>	<u>34,000</u>
POSTAGE	11,637	15,300	9,000
AD PR - PRINTING/GRAPHICS	39,487	20,500	15,300
GRAPHIC DESIGN	7,200	7,200	7,200
CONTRACTUAL SERVICES	3,999	5,000	2,500
<u>SPRING MAGAZINE</u>	<u>56,038</u>	<u>48,000</u>	<u>34,000</u>
POSTAGE	12,000	15,300	9,000
AD PR - PRINTING/GRAPHICS	33,637	20,500	15,300
GRAPHIC DESIGN	7,200	7,200	7,200
CONTRACTUAL SERVICES	3,201	5,000	2,500
<u>HOLIDAY PROGRAM</u>	<u>1,788</u>	<u>0</u>	<u>0</u>
MISCELLANEOUS	1,788	-	-

	FYE 2013 Actual	FYE 2014 Budget	FYE 2015 Adopted
<u>MOVIES IN THE MOONLIGHT</u>	<u>13,831</u>	<u>12,000</u>	<u>13,000</u>
AD PR - PRINTING/GRAPHICS	90	500	500
AD PR - SIGNAGE	-	1,000	1,000
AD PL - NEWSPAPER ADV	919	1,000	1,000
BANNERS	-	500	500
GRAPHIC DESIGN	(350)	-	-
CONTRACTUAL SERVICES	1,900	7,500	8,500
EQUIPMENT RENTAL	11,272	1,000	1,000
MISCELLANEOUS	-	500	500
<u>GIRLS NIGHT OUT</u>	<u>3,290</u>	<u>0</u>	<u>0</u>
AD PR - PRINTING/GRAPHICS	2,529	-	-
CONTRACTUAL SERVICES	300	-	-
MISCELLANEOUS	461	-	-
<u>WEDDINGS</u>	<u>750</u>	<u>1,000</u>	<u>0</u>
CONTRACTUAL SERVICES	750	1,000	-
<u>HALLOWEEN EVENTS</u>	<u>1,539</u>	<u>1,000</u>	<u>1,000</u>
AD PR - PRINTING/GRAPHICS	650	100	100
CONTRACTUAL SERVICES	15	-	-
MISCELLANEOUS	874	900	900
<u>BIG BRIGHT LIGHT SHOW</u>	<u>0</u>	<u>0</u>	<u>240,000</u>
BIG BRIGHT LIGHT FUND RAISING	-	-	10,000
CONTRACTUAL SERVICES	-	-	230,000
<u>RESTAURANT WEEK</u>	<u>2,762</u>	<u>6,000</u>	<u>4,000</u>
MISCELLANEOUS	2,762	6,000	4,000
<u>JUNK IN THE TRUNK</u>	<u>3,220</u>	<u>2,000</u>	<u>0</u>
MISCELLANEOUS	3,220	2,000	-
<u>BAKE SALE</u>	<u>1,053</u>	<u>3,300</u>	<u>0</u>
MISCELLANEOUS	1,053	3,300	-
<u>DECK ART</u>	<u>979</u>	<u>0</u>	<u>0</u>
MISCELLANEOUS	979	-	-
<u>FAMILY EVENTS</u>	<u>0</u>	<u>7,000</u>	<u>5,000</u>
MISCELLANEOUS	-	7,000	5,000
<u>DOWNTOWN LOYALTY PROGRAM</u>	<u>0</u>	<u>2,000</u>	<u>0</u>
MISCELLANEOUS	-	2,000	-
<u>DOWNTOWN MERCHANDISE</u>	<u>0</u>	<u>1,500</u>	<u>0</u>
MISCELLANEOUS	-	1,500	-
<u>ROCHESTER BRAND SUPPORT</u>	<u>0</u>	<u>20,000</u>	<u>0</u>
MISCELLANEOUS	-	20,000	-
<u>ROCHESTER POSED</u>	<u>0</u>	<u>0</u>	<u>3,500</u>
AD PR - PRINTING/GRAPHICS	-	-	2,500
MISCELLANEOUS	-	-	1,000
<u>MAD MONEY MARCH</u>	<u>0</u>	<u>0</u>	<u>3,500</u>
MISCELLANEOUS	-	-	3,500
<u>FARMERS MARKET</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
FARMERS MARKET	-	-	10,000

SUPPLEMENTAL BUDGET INFORMATION

This section provides additional information to clarify transactions which cross budgetary funds, the capital improvement plan (CIP) for all funds, provide important financial policies, a summary of the City's two year budget plan and any additional information specific to this fiscal year's budget.

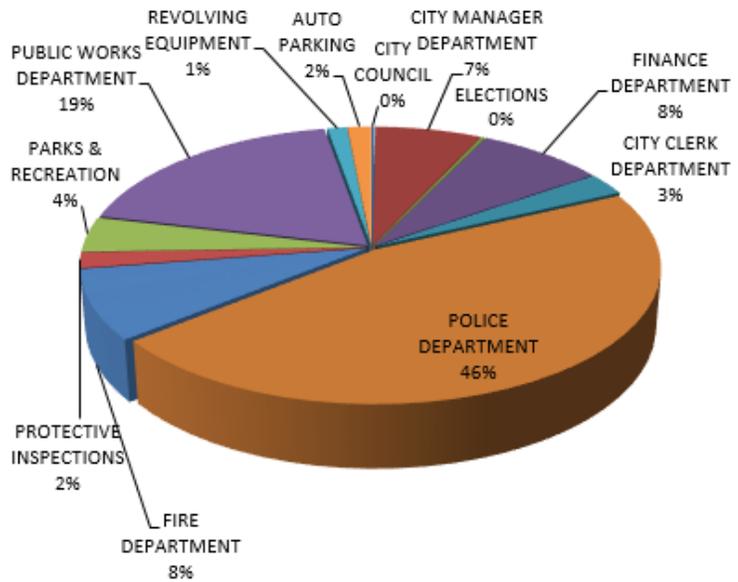


Supplemental #1: Wages and Benefits Summary – All Employees*

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.

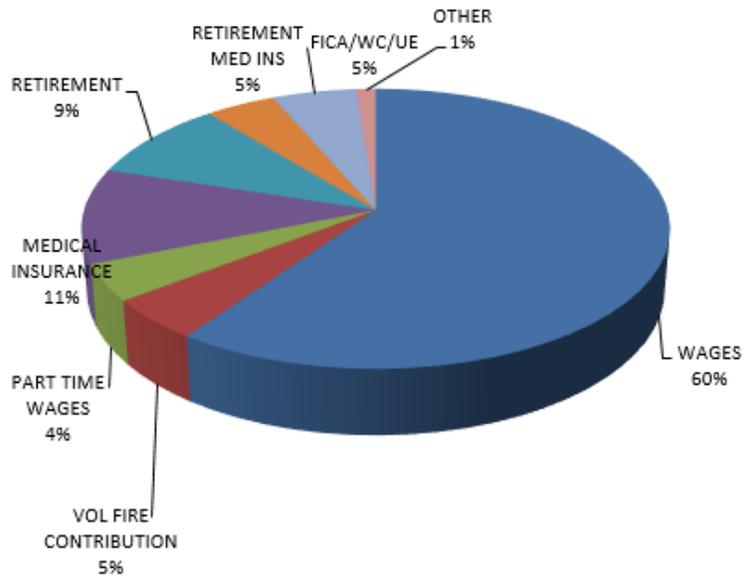
SUMMARY BY DEPARTMENT

	FYE 2015
<u>TOTAL WAGES AND BENEFITS</u>	<u>6,265,685</u>
CITY COUNCIL	11,567
CITY MANAGER DEPARTMENT	425,992
ELECTIONS	15,213
FINANCE DEPARTMENT	514,674
CITY CLERK DEPARTMENT	164,577
POLICE DEPARTMENT	2,893,873
FIRE DEPARTMENT **	523,228
PROTECTIVE INSPECTIONS	116,810
PARKS & RECREATION	260,347
PUBLIC WORKS DEPARTMENT	1,165,060
REVOLVING EQUIPMENT	79,210
AUTO PARKING	95,133



SUMMARY BY TYPE OF WAGE OR BENEFIT

	FYE 2015
<u>TOTAL WAGES AND BENEFITS</u>	<u>6,265,685</u>
WAGES	3,745,903
VOL FIRE CONTRIBUTION	303,000
PART TIME WAGES	267,232
MEDICAL INSURANCE	688,876
RETIREMENT	577,828
RETIREMENT MED INS	276,231
FICA/WC/UE	330,984
OTHER	75,630



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

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

Supplemental #2: 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.

City Manager's Department		Budget Department Finance Department		Other	
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		ACCOUNTING TECH. - W/S	
General Fund	73%	General Fund	61%	General Fund	4%
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	95%
Revolving Equip	15%	Revolving Equip	2%	Revolving Equip	0%
Auto Parking	2%	Auto Parking	2%	Auto Parking	1%
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%		

Supplemental #3: 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 budgeted general Contracted Services include various budgeted expenditures. Below is a detailed listing of the budgeted general Contracted Services for each of the General Fund Departments.

	FYE 2015		FYE 2015
<u>CITY MANAGER</u>	<u>\$ 26,500</u>	<u>PARKS & RECREATION</u>	<u>\$ 33,500</u>
Web Site Contract	7,500	Pond Weeds	2,700
Professional Services Contracts	10,000	Pond Fountain	1,300
CoStar Group	7,000	Fire Extinguishers	150
Miscellaneous	2,000	Tree Maintenance	5,000
		Park Maintenance	20,000
<u>FINANCE</u>	<u>\$ 102,691</u>	Plumbing	1,500
Oakland County - Assessor	88,500	Electrical	600
MBIA Investment Advisors	12,000	P/T Employee Physicals	100
Oakland County - BSA Software	1,561	Miscellaneous	2,000
Miscellaneous	500	Medical Testing	150
Chase Bank - Safe Deposit Box	130		
		<u>CIVIC CENTER</u>	<u>\$ 30,150</u>
<u>ELECTIONS</u>	<u>\$ 3,150</u>	Elevator	550
County Services	450	Mats (office mats maintenance)	1,500
Polling Location Rentals	700	Janitorial Services	14,500
Machine Maintenance Contracts	2,000	Office Carpet Cleaning	3,500
		Electric/Plumbing	500
<u>POLICE DEPARTMENT</u>	<u>\$ 52,200</u>	Windows (cleaning)	600
911 Software Maint.	7,956	Sprinklers (winterization)	400
Oakland Co Clemis	25,704	Lawn (fertilization/weeding)	600
Oakland Co Animal Control	3,900	Duct Cleaning	3,000
Oakland Co Radio (new system)	4,000	Boiler Contract	1,000
Informational Services	918	Furnace Maintenance	2,000
MSP - LEIN	1,122	Unscheduled Contractual Assist.	2,000
Watch Guard Video System Maint	4,080		
Alpha Services	1,020	<u>GENERAL SERVICES</u>	<u>\$ 33,701</u>
Medical Testing	2,500	Retirement Health Benefits - Actuarial	5,000
Miscellaneous	1,000	Time Collection System	2,601
		Professional Service Contracts	5,000
<u>FIRE DEPARTMENT</u>	<u>\$ 6,987</u>	CAFR and Budget Certification	800
FRMS - Oakland County	6,987	Employee Wellness Program	8,300
		Branding	10,000
<u>PUBLIC WORKS</u>	<u>\$ 15,700</u>	Miscellaneous	2,000
Medical Testing	3,000		
Miscellaneous	200	<u>PLANNING COMMISSION</u>	<u>\$ 26,200</u>
Construction Review and Inspection	12,500	City Planner - Retainer	9,000
		City Planner - Developer Project Work	9,000
		Recording Assistant	1,200
		City Planner - City Project Work	7,000

Supplemental #4: Capital Improvement Plan (CIP)

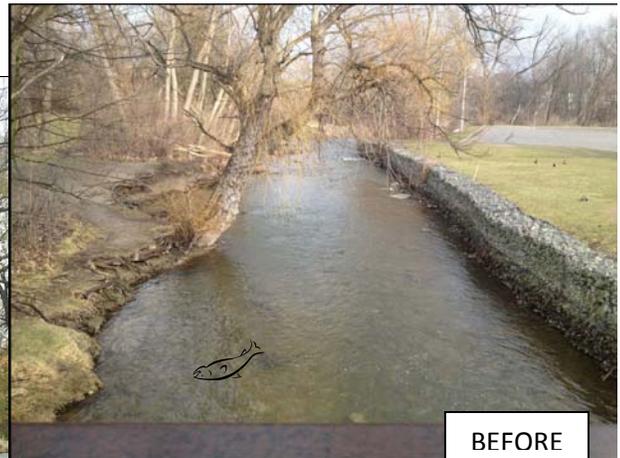
As part of its 2013 Master Plan Process the City developed an updated CIP. The format and presentation continues to evolve. Each project is complex and had certain details that are unable to be shown in summary for appropriate for this budget document. Readers are encouraged to contact the City regarding specific projects to obtain more information.

Each project identified in the CIP represents an opportunity for the City to either: 1) address a critical need; 2) make strategic investment in public infrastructure for the future; 3) improve the level of service the City provides. Each of these opportunities are important, but in order of importance the City considers "needs" as the highest priority; "investments" as the second highest priority; "improvements" as the third level of priority.

Future project funding will be based on project priority, availability of funding (including grant funding) and policy direction by City Council. The CIP is reviewed on an annual basis to determine if new projects should be added and/or if existing projects should remain in the plan. Each year the projects for the following fiscal year are evaluated in detail to determine if funding will be allocated. Projects may be delayed if funding is not available, or moved ahead of schedule if funding is identified.

The following two pages list the projects currently identified in the CIP, each is color coded based on priority:

- 1) Critical Need
- 2) Strategic Investment
- 3) Improved Level of Service



AFTER

Project	Fund	Notes	FYE 2015 TOTAL	FYE 2016 TOTAL	FYE 2017 TOTAL	FYE 2018 TOTAL	FYE 2019 TOTAL
South Street - Diversion to 399 South	202 - Major Roads	Project linked to Water Project	-	1,502,030	-	-	-
South Street - Diversion to 399 South Sidewalk and Lighting	202 - Major Roads	Potential SAD	-	564,595	-	-	-
Letica to South Street Bridge	202 - Major Roads		-	-	3,373,190	-	-
Reconstruction - Ludlow Street (PASER BASED)	202 - Major Roads	Project linked to Water Project	-	-	-	279,744	-
Street Bridge Repairs	202 - Major Roads	As identified by the bridge inspection report. None identified as critical	-	-	-	-	-
Resurfacing - PASER BASED	203 - Local Roads		396,000	396,000	396,000	396,000	396,000
River Mist - Resurfacing	203 - Local Roads		-	92,400	-	-	-
Reconstruction - Sycamore Street (PASER BASED)	203 - Local Roads	Premature failure of the road, Admin researching options	-	279,850	-	-	-
South Street - Bloomer Road - Paving	203 - Local Roads		-	-	-	524,758	-
Sewer Main Replacement - Anticipated based on SSES	488 - Water/Sewer Capital	For projects identified by the SSES	330,000	330,000	330,000	330,000	330,000
South Street - Diversion to 399 South - Water Main Replacement	488 - Water/Sewer Capital	Projected linked to a Road Project	-	548,300	-	-	-
Tienken Road Waterline Project	488 - Water/Sewer Capital	Project is part of larger RCOC project in RH	409,283	-	-	-	-
Water Meter Replacement Project	488 - Water/Sewer Capital	Project to be funded over multiple fiscal years.	260,000	-	-	-	-
Water Reliability Study Update	488 - Water/Sewer Capital		40,000	-	-	-	-
Water SCADA Installation	488 - Water/Sewer Capital	5 year implementation. Project started FYE 2012	250,000	100,000	-	-	-
Water Tank Cathodic Protection	488 - Water/Sewer Capital		-	125,000	-	-	-
WTP Well Replacement - #4	488 - Water/Sewer Capital		-	200,000	-	-	-
WTP Well Replacement - #3	488 - Water/Sewer Capital		-	-	200,000	-	-
Ludlow Street - Water Main Replacement	488 - Water/Sewer Capital	Project linked to Road Project	-	-	-	411,546	-
WTP Well Replacement - #1	488 - Water/Sewer Capital		-	-	-	200,000	-
Replating of flush spaces to monument spaces	499 - Capital		14,000	-	-	-	-
Cemetery Tree Removal and Replacement	499 - Capital		35,000	-	-	-	-
Comfort Station - Freestanding East Side of Park	499 - Capital		229,490	-	-	-	-
Basketball Courts at Jaycee Field Resurfacing	499 - Capital		20,000	-	-	-	-
Dinosaur Hill Erosion Control	499 - Capital		10,000	50,000	-	-	-
Memorial Grove Park	499 - Capital		10,000	-	-	-	-
Clinton River Landing	499 - Capital		10,000	-	-	-	-
Fire Department Building - Improvements - Health, Safety and Public Access	499 - Capital		325,000	-	-	-	-
Fire Department Building - Exterior Enhancement	499 - Capital		100,000	-	-	-	-
New Election Precinct Six	499 - Capital	Projected needed based on population growth	10,000	-	-	-	-
Veterans Section Improvements	499 - Capital		30,000	-	-	-	-

Project	Fund	Notes	FYE 2015 TOTAL	FYE 2016 TOTAL	FYE 2017 TOTAL	FYE 2018 TOTAL	FYE 2019 TOTAL
Historical Commission Designated Projects	499 - Capital		50,000	50,000	50,000	50,000	50,000
Elizabeth Park Improvements	499 - Capital		30,000	-	-	-	-
Howlett Park Improvements	499 - Capital		30,000	10,000	-	-	-
Jaycee/Halbach Fields Improvements	499 - Capital		10,000	-	-	-	-
Municipal Park Improvements	499 - Capital		10,000	10,000	10,000	10,000	10,000
DPW - Replace overhead doors (insulated)	499 - Capital		12,000	-	-	-	-
Sidewalk Reconstruction Program	499 - Capital		50,000	50,000	50,000	50,000	50,000
Development of GIS System	499 - Capital		5,000	5,000	5,000	5,000	5,000
Police Records Management	499 - Capital		5,000	5,000	-	-	-
Paint Creek Restoration Project: Phase 2	499 - Capital	Grant funded project, \$98,285 from MDNR	118,285	-	-	-	-
Neighborhood House Roof Replacement	499 - Capital		14,000	-	-	-	-
Wayfinding Signs	499 - Capital		15,000	-	-	-	-
Columbarium Project	499 - Capital		-	15,000	15,000	-	-
City Hall Renovation	499 - Capital	Project to be planned in multiple phases, to include ADA	-	-	-	120,000	260,000
Replace Election Machines	499 - Capital	Grant funding will likely be available for a 2015 or 2016 purchase	-	100% State Funded	-	-	-
Clinton River Trail Signage and Enhancements	499 - Capital	Contingent on 75% grant funded	-	209,000	-	-	-
Clinton River Trailhead Parking at Parkdale and Dequindre	499 - Capital	Project would be a public/private partnership if private partner is identified	-	20,000	-	-	-
Comfort Station and Pavilion - West Side of Park	499 - Capital		-	-	192,020	-	-
DPW - Roof on the north building	499 - Capital		-	20,000	-	-	-
Financial Software - Upgrade and Replace	499 - Capital		-	-	110,000	-	-
Cemetery Replace Water Service	499 - Capital		-	-	15,000	-	-
Fire Department Vehicle Exhaust System	499 - Capital		-	-	40,000	-	-
Entrance Gate and Fencing	499 - Capital		-	-	-	40,000	-
Paint Creek Bridge Replacement at Dino Hill	499 - Capital		-	-	-	350,000	-
Fire Department Paint Exterior	499 - Capital		-	-	-	20,000	-
Design for Bunker Park	499 - Capital	Project related to Leticia to South St bridge project	-	-	-	-	10,000
Main Street to Municipal Park Connection @ Paint Creek	499 - Capital		-	-	-	-	150,000
Police Patrol Vests	499 - Capital		-	-	-	-	25,700



City of Rochester

400 Sixth Street
 Rochester, MI 48307
 P: (248) 651-9061
 F: (248) 651-2624
www.rochestermi.org

Supplemental #5: 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.

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* 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* 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, General Capital Projects Fund, Pension Unfunded Liability Funding Fund and OPEB Unfunded Liability Funding Fund. 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

400 Sixth Street
 Rochester, MI 48307
 P: (248) 651-9061
 F: (248) 651-2624
www.rochestermi.org

Supplemental #6: Investment 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

Supplemental #7: Projected FYE 2016 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 2016 General Fund budget alongside the adopted FYE 2014 and proposed FYE 2015 General Fund budgets.

General Fund Budget: FYE 2014 Adopted, FYE 2015 Proposed and FYE 2016 Projected

<u>General Fund Summary</u>	<u>FYE 2014</u>	<u>FYE 2015</u>	<u>FYE 2016</u>
	Budget	Adopted	Projected
TOTAL REVENUE	9,851,405	9,998,473	10,236,792
REAL ESTATE TAXES	6,981,000	7,090,237	7,265,892
LICENSES & PERMITS	428,610	520,400	475,628
STATE RETURNS	989,207	1,006,350	1,024,269
SALES & SERVICES	666,200	673,653	697,353
FINES & FORFEITS	85,000	92,500	90,000
INTEREST INCOME	40,000	40,000	60,000
MISC. REVENUE	661,388	575,334	623,650
APPROPRIATED FUND BALANCE	-	-	-
TOTAL EXPENDITURES	9,851,413	9,998,473	10,236,792
CITY COUNCIL	74,259	73,359	74,081
CITY MANAGER	461,961	461,942	466,743
FINANCE	616,954	624,074	643,293
CITY CLERK	140,707	145,182	148,964
ELECTIONS	35,343	40,963	34,645
POLICE DEPARTMENT	3,401,395	3,387,569	3,475,321
FIRE DEPARTMENT	1,043,986	1,091,951	1,066,312
PROTECTIVE INSPECTIONS	149,954	224,981	198,333
PUBLIC WORKS	353,161	357,661	358,810
SANITATION	670,000	405,729	405,729
ENVIRONMENTAL SERVICES	401,162	335,277	336,286
PARKS & RECREATION	568,691	576,157	572,281
CIVIC CENTER	90,632	93,915	84,092
GENERAL SERVICES	360,665	335,891	356,545
BOARD OF REVIEW	2,573	2,123	2,573
ZONING BOARD OF APPEALS	2,175	1,975	2,153
PLANNING COMMISSION	45,168	37,650	43,239
HISTORICAL COMMISSION	10,000	10,000	10,000
LIBRARY	423,995	437,751	458,499
OLDER PERSONS COMMISSION	52,100	53,125	54,590
CONTINGENCY	50,000	50,000	50,000
APPROPRIATIONS TO OTHER FUNDS	896,532	1,251,198	1,394,302

[Page Intentionally Left Blank]



City of Rochester

400 Sixth Street
 Rochester, MI 48307
 P: (248) 651-9061
 F: (248) 651-2624
www.rochestermi.org

RESOLUTION

Approval of the Off-Street Parking Recommendation from the Parking Advisory Committee

WHEREAS, during its work on the City of Rochester Master Plan, the Planning Commission identified the need for a specific plan to be drafted addressing present and future parking system capacities, current inequities related to the City's "parking exempt district," and the poor land use consequences related to further expansion of expanding public surface parking lots in the downtown district;

WHEREAS, the City contracted with its Planning consultant, McKenna Associates, to draft a Parking Strategy;

WHEREAS, McKenna Associates, including its subject matter experts, completed and delivered to the City a Parking Strategy, including Key Findings and Implementation Recommendations in April 2013;

WHEREAS, the City hosted a joint meeting of the City Council, Planning Commission and Downtown Development Authority in April 2013 to review the Parking Strategy with McKenna Associates which established broad consensus on the concepts included in the Parking Strategy;

WHEREAS, the Parking Strategy addressed both On-Street and Off-Street parking issues in the downtown district;

WHEREAS, the City formed a Parking Advisory Committee to provide specific recommendations to City Council for the implementation of the Parking Strategy, as written and accepted by community stakeholders;

WHEREAS, the Parking Advisory Committee met throughout 2013-to-date in order to address the On-Street Parking challenges and opportunities identified in the Parking Strategy;

WHEREAS, the Parking Advisory Committee provided a recommendation to City Council for On-Street Parking on October 14, 2013;

WHEREAS, City Council took actions necessary to implement the Parking Advisory Committee recommendations for On-Street Parking, including award of a contract to purchase and place on-street parking meters, setting the price for on-street parking at \$1.00 per hour and setting the enforcement time for on-street parking meters for Monday through Saturday 9:00 am to 9:00 pm;

WHEREAS, the Parking Advisory Committee also met to address the Off-Street Parking challenges and opportunities identified in the Parking Strategy. On January 23, 2014, in concurrence with the Parking Strategy, the Parking Advisory Committee found that: (1) The City does not have a systematic parking management system, which results in an undervaluing of parking in the downtown district and substantial annual deficits in the current parking management fund requiring City General Fund and DDA funding to balance; (2) As a whole, the City's current downtown

district land uses consume all available parking capacity with certain areas of the district well in excess capacity, and that the use and expansion of surface lots for parking would constitute a poor land use; (3) The current parking exempt district is not equitable as recognized by the City Planning Commission;

WHEREAS, the Parking Advisory Committee utilized the information included in the Parking Strategy to provide recommendations to address the three principal off-street challenges/opportunities, as follows: (1) Implement a parking management system for all off-street parking lots, including price tiers based on proximity to the central business district and development of a balanced pro-forma operating budget; (2) Address the need for additional parking capacity without expanding the use of surface lots through the construction of two (2) parking platforms; (3) Address the concerns of the current parking exempt district through the use of a broader more equitable Parking Management District and a Special Assessment limited to a three (3) year duration subject to an annual review and related "sunset" clause;

WHEREAS, the Parking Advisory Committee provided its detailed recommendation to City Council for Off-Street Parking on January 27, 2014;

NOW, THEREFORE, BE IT RESOLVED, that the Rochester City Council accepts and approves the Parking Advisory Committee recommendations to address the three identified off-street challenges/opportunities to: (1) Implement a parking management system for all off-street parking lots, including price tiers based on proximity to the central business district and development of a balanced pro-forma operating budget; (2) Address the need for additional parking capacity without expanding the use of surface lots through the construction of two (2) parking platforms; (3) Address the concerns of the current parking exempt district through the use of a broader more equitable Parking Management District and a Special Assessment limited to a three (3) year duration subject to an annual review and related "sunset" clause;

BE IT FURTHER RESOLVED, that the Rochester City Council directs Administration, working with the Parking Advisory Committee, to develop a further action plan, legislation, and timeline in order to implement the Off-Street Parking recommendations as presented by the Parking Advisory Committee as stated in 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 Rochester City Council on the 20th day of February 2014.


Lee Ann O'Connor, City Clerk

Parking Strategy - Pro Forma by Project

	General/Total	On Street	Off Street	Platforms	Notes
Revenue	1,942,306				
On Street	609,638				
Off Street Meters	313,462		313,462		\$1 per hour \$0.50 per hour and \$0.75 per hour depending on location
Platforms	649,206			649,206	2 platforms, 1 level, \$1 per hour, first 2 hours free
Enforcement	20,000				300 meters
Special Assessment	250,000				345 meters
DDA Contribution	50,000				763 total spaces
City Contribution	50,000				
Expense	1,718,861				
Baseline Operating Budget (Pre-Parking System)	185,000				
Annual Installment Repayment to Capital Fund	128,915		76,933		Includes shift of maintenance cost from the DDA (\$50,000) Parking Meters Cap Ex paid over five (5) years at interest
Design Eng for Platforms Repayment to Capital Fund	122,285			74,324	Platform Design paid over three (3) years at interest
Annual Debt Service for Platforms	915,905			915,905	2 platforms, 1 level MSP, 2 level Mr B (20 year bonds)
Additional PT Labor - Meter Collections/Enforcement	30,000				
Ongoing Meter-WIFI/Data/Back-end Costs	100,463	48,672	51,791		
Credit Card Transactional Fees	18,868	7,316	3,762	7,790	
Branding/Marketing/Public Relations	17,000	7,000	5,000	5,000	Signage/Parking Map/Advertising/Promotions
Replacement Parts/Future Meter replacements	14,181	6,680	7,501		
Lighting/Utilities/Maintenance of Platforms	57,225			57,225	.75 per space in Platforms per year
Administration of System	25,000				
Land Contract & Property Lease	77,000			77,000	DDA Land Contract and Lease
Monthly Permit Stickers	10,000				
Miscellaneous	17,018				
Contribution to Parking Fund Balance	223,445				

[Page Intentionally Left Blank]

Appendix A
General Ledger Accounts
FYE 2015 Budget

[Page Intentionally Left Blank]

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 101 GENERAL - REVENUE	9,863,350	9,851,405	9,998,473
REAL ESTATE TAXES	6,839,897	6,981,000	7,090,237
101-000.000-402.000 CURRENT LEVY	6,485,763	-	-
101-000.000-402.001 CURRENT LEVY - REAL TAXES	-	6,300,000	6,443,698
101-000.000-402.002 CURRENT LEVY - PERSONAL PROPERTY TAXES	-	336,000	325,560
101-000.000-445.000 INTEREST & PENALTY	93,588	85,000	70,979
101-000.000-448.000 ADMINISTRATIVE FEE	260,547	260,000	250,000
LICENSES & PERMITS	543,783	428,610	520,400
101-000.000-452.000 CABLE TV	231,195	233,000	240,000
101-000.000-473.000 CERTIFICATE OF OCCUPANCY	850	900	900
101-000.000-474.000 RENTAL PROPERTY INSPECTION	95	200	200
101-000.000-475.000 COMMON AREA REG & INSPECTION	11,280	9,000	9,000
101-000.000-476.000 VACANT PROPERTY INSPECTIONS	965	1,000	1,000
101-000.000-477.000 BLDG. PERMITS	165,525	82,110	140,000
101-000.000-478.000 MECHANICAL PERMITS	39,316	30,000	40,000
101-000.000-479.000 ELECTRICAL PERMITS	38,596	25,000	40,000
101-000.000-480.000 PLUMBING PERMITS	15,380	10,000	15,000
101-000.000-490.000 PET LICENSES	6,309	5,500	6,000
101-000.000-490.001 DOG PARK PERMITS	8,270	8,400	8,400
101-000.000-491.000 OUTDOOR DINING FEES	221	500	900
101-000.000-492.000 GENERAL LICENSES	4,144	5,500	4,500
101-000.000-493.000 RIGHT OF WAY LICENSE FEES	3,885	2,000	2,000
101-000.000-494.000 SPECIAL EVENTS APPLICATION	2,800	3,500	3,500
101-000.000-494.001 SPECIAL EVENT SERVICE COST	1,954	6,000	3,000
101-000.000-496.000 STORM SEWER PERMITS	13,000	6,000	6,000
STATE RETURNS	1,039,985	989,207	1,006,350
101-000.000-543.000 CITY OF ROCHESTER LIQUOR LICEN	750	1,500	1,500
101-000.000-544.000 LIQUOR LICENSES	24,532	12,500	13,250
101-000.000-545.000 JUSTICE TRAINING	3,726	4,000	3,750
101-000.000-569.000 STATE GRANTS	19,332	4,000	4,000
101-000.000-569.336 FIRE DEPARTMENT GRANTS	35,524	-	-
101-000.000-574.002 CONSTITUTIONAL REVENUE SHARING	925,239	935,980	951,150
101-000.000-574.004 STATUTORY REVENUE SHARING	30,882	31,227	32,700

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
SALES & SERVICES	657,236	666,200	673,653
101-000.000-582.000 POLICE LIAISON	199,179	190,000	195,000
101-000.000-610.000 PLANNING & ZONING	7,275	7,000	7,000
101-000.000-627.000 MEDICAL REIMBURSEMENT ALS	395,706	400,000	400,000
101-000.000-627.001 FIRE PROT PERSONNEL	-	-	-
101-000.000-627.002 FIRE PROT EQUIPMENT	-	-	-
101-000.000-629.000 DPW SERVICE D.D.A.	31,087	30,000	30,000
101-000.000-629.001 FIRE SERVICE D.D.A.	870	6,800	1,000
101-000.000-631.000 LAWN CUTTING	648	1,000	1,000
101-000.000-631.001 SNOW REMOVAL-SIDEWALK	1,372	7,000	2,000
101-000.000-631.002 SNOW REMOVAL - PUBLIC CONTRACTS	11,168	12,000	12,000
101-000.000-631.003 DPW SERVICE - PUBLIC CONTRACTS	-	-	-
101-000.000-631.004 DPW SERVICE - SPECIAL EVENTS	-	-	-
101-000.000-631.005 POLICE SERVICE- SPECIAL EVENTS	-	-	-
101-000.000-631.006 FIRE SERVICE - SPECIAL EVENTS	-	-	-
101-000.000-631.007 RCOC CONTRACTED SNOW MAINT.	-	-	15,953
101-000.000-638.000 XEROX COPIES	293	3,000	300
101-000.000-641.000 ECOLOGY PICK-UPS	8,489	8,500	8,500
101-000.000-641.001 DUMPSTERS - MILL STREET	-	-	-
101-000.000-642.000 S.O.C.R.R.A VOUCHERS	330	300	300
101-000.000-644.000 REFUSE BAGS	-	-	-
101-000.000-646.000 MAPS, ORD, ETC.	119	100	100
101-000.000-646.001 SALE OF 1907 BOOK	-	-	-
101-000.000-646.002 SALE-ROCH. PUBLICATIONS	700	500	500
101-000.000-647.000 HARRIS FOUNTAIN	-	-	-
101-000.000-648.000 HISTORICAL COMMISSION INCOME	-	-	-
FINES & FORFEITS	93,265	85,000	92,500
101-000.000-655.000 PARKING VIOLATIONS	-	-	-
101-000.000-657.000 OTHER ORD VIOLATION	93,265	85,000	92,500

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
INTEREST INCOME	42,130	40,000	40,000
101-000.000-665.000 INTEREST INCOME	-	40,000	40,000
101-000.000-665.002 INTEREST ON INV - BK1 SAVINGS	148	-	-
101-000.000-665.003 INTEREST ON CERTIFICATE OF DEPOSIT	14,501	-	-
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	14,195	-	-
101-000.000-665.022 INTEREST ON INVESTMENTS - COM	-	-	-
101-000.000-665.023 INTEREST INCOME - TCF BANK	1,212	-	-
101-000.000-665.032 INTEREST ON INVESTMENTS - CHASE INV	-	-	-
101-000.000-665.042 INTEREST INCOME- PRIVATE BANK	955	-	-
101-000.000-665.045 INTEREST INCOME- MICH 1ST	(0)	-	-
101-000.000-665.046 INTEREST INCOME- MICH 1ST SAV	2,867	-	-
101-000.000-665.048 INTEREST INCOME- PNC BANK	290	-	-
101-000.000-665.049 INTEREST INCOME - M BANK	1,353	-	-
101-000.000-665.050 INTEREST INCOME - FIRST MICH BANK	901	-	-
101-000.000-665.051 INTEREST INCOME - OC LOCAL INVEST	4,861	-	-
101-000.000-665.057 LEVEL ONE BANK	-	-	-
101-000.000-665.072 INTEREST ON INVESTMENTS - MBIA	611	-	-
101-000.000-665.703 INTEREST INC FROM T&A TAXES	236	-	-
MISC. REVENUE	647,053	661,388	575,334
101-000.000-667.001 W & S RENT	5,000	5,000	5,000
101-000.000-667.002 HALBACH FIELD	-	-	-
101-000.000-673.000 SALE OF FIXED ASSETS	2,328	500	500
101-000.000-673.001 SALE OF CONFISC. ASSETS	-	-	-
101-000.000-675.000 COMMUNITY HOUSE	-	-	-
101-000.000-676.000 ADMINISTRATIVE CROSS CHARGE	459,618	470,478	399,884
101-000.000-677.000 FIRE DEPARTMENT TRAINING REIMB	3,473	1,000	1,000
101-000.000-678.000 REIMB. ALL INSURANCE	-	10,000	-
101-000.000-679.000 REIMB INSURANCE LOSS	-	-	-
101-000.000-679.002 REIMBURSEMENT-OTHER	11	1,000	1,000
101-000.000-679.003 REIMBURSEMENT-PBT	2,270	2,000	2,000
101-000.000-679.004 REIMBURSEMENT-DISTRICT CT	31,010	30,000	30,000
101-000.000-679.005 REIMBURSEMENT-DOWNTOWN POLICE	-	-	-
101-000.000-679.006 REIMBURSEMENT-DOWNTOWN REFUSE	39,366	46,110	45,000
101-000.000-679.007 REIMBURSEMENT FOR HIST. PLAQUE	-	-	-
101-000.000-681.000 FALSE ALARMS- FIRE DEPT	25	100	100
101-000.000-682.000 FALSE ALARMS - POLICE DEPT	-	500	500
101-000.000-683.000 IMPOUND RELEASE FEES	4,954	3,100	5,000
101-000.000-684.000 FINGERPRINTING FEES	880	500	750
101-000.000-691.000 FILM PERMIT FEES	25	100	100
101-000.000-692.000 MISC. INCOME	34,423	22,000	25,000
101-000.000-692.215 MISC REV - CLERK	-	-	-
101-000.000-692.301 MISC REV - POLICE	13,299	10,000	12,500
101-000.000-692.336 MISC REV - FIRE	5,414	5,000	5,000
101-000.000-692.441 MISC REV - DPW	2,344	-	2,000
101-000.000-699.265 TRANS FROM DRUG LAW ENFORCEMENT FUND	42,612	54,000	40,000
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 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
FUND: 101 GENERAL - EXPENDITURES		9,626,349	9,851,413	9,998,473
DEPT 101.000	CITY COUNCIL	70,325	74,259	73,359
101-101.000-702.000	SALARIES-COUNCIL	10,740	10,725	10,725
101-101.000-703.101	ATTORNEY'S RETAINER	-	-	-
101-101.000-715.000	FICA	821	820	820
101-101.000-720.000	WORKER'S COMP. INS	37	22	22
101-101.000-803.000	LEGAL SERVICES	-	-	-
101-101.000-805.015	CONTRACT SVCS - ATTORNEY	40,000	42,000	40,000
101-101.000-805.024	CONTRACT SVCS - CABLE CASTING	8,584	7,500	8,600
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	9,853	10,642	10,642
101-101.000-963.000	MISCELLANEOUS	290	250	250

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 172.000	CITY MANAGER	463,856	461,961	461,942
101-172.000-701.000	SUPERVISOR SALARIES	116,479	107,500	114,335
101-172.000-701.001	EMPLOYEE WAGES	160,999	162,301	163,847
101-172.000-701.002	PART TIME WAGES	-	-	-
101-172.000-701.003	OVERTIME WAGES	2,118	2,863	2,923
101-172.000-703.102	MANAGER SALARIES	-	-	-
101-172.000-709.101	OVERTIME	-	-	-
101-172.000-710.101	LONGEVITY	117	2,100	2,800
101-172.000-715.000	FICA	21,528	21,670	22,262
101-172.000-716.000	HOSPITALIZATION	50,987	49,403	46,132
101-172.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	-
101-172.000-716.002	HOSPITALIZATION-RETIREE	28,372	27,010	15,889
101-172.000-717.000	EMPLOYEE LIFE INSURANCE	2,168	1,930	2,149
101-172.000-718.000	RETIREMENT CONTRIBUTION	10,919	16,834	18,732
101-172.000-718.001	DEFINED CONTRIBUTION	18,753	18,225	19,110
101-172.000-719.000	DENTAL/OPTICAL	4,000	4,200	4,000
101-172.000-720.000	WORKER'S COMP. INS	934	1,214	1,198
101-172.000-721.000	UNEMPLOYMENT COMP INS	600	232	600
101-172.000-722.000	SEVERANCE/SICK PAY	4,256	4,052	4,215
101-172.000-805.000	CONTRACTUAL SERVICES	27,447	25,927	26,500
101-172.000-815.001	CONTRACT SVCS - COMP SOFT	-	-	-
101-172.000-861.000	EQUIPMENT RENTAL	-	-	-
101-172.000-863.000	TRAVEL,MEETINGS & CONF	40	-	-
101-172.000-863.001	PROFESSIONAL DEVELOPMENT	1,954	3,500	3,750
101-172.000-863.002	TRAVEL	2,086	2,000	2,500
101-172.000-864.000	LOCAL MILEAGE ALLOWANCE	7,270	7,800	7,800
101-172.000-883.000	COMMUNTIY AFFAIRS	1,004	1,000	1,000
101-172.000-911.000	EMPLOYEE BOND	350	400	400
101-172.000-957.000	DUES & SUBSCRIPTIONS	1,475	1,800	1,800

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 191.000	ELECTIONS	25,376	35,343	40,963
101-191.000-701.000	SUPERVISOR SALARIES	-	-	-
101-191.000-701.001	EMPLOYEE WAGES	-	9,476	9,260
101-191.000-701.002	PART TIME WAGES	18,148	9,000	15,000
101-191.000-701.003	OVERTIME WAGES	-	563	678
101-191.000-703.103	ELECTIONS SALARIES-FULL TIME	-	-	-
101-191.000-704.101	ELECTIONS WAGES PART-TIME	1,011	-	-
101-191.000-710.101	LONGEVITY	-	175	175
101-191.000-715.000	FICA	-	881	917
101-191.000-716.000	HOSPITALIZATION	-	1,056	1,045
101-191.000-716.001	HOSPITALIZATION-LIEU/COVERAGE	-	720	720
101-191.000-716.002	HOSPITALIZATION-RETIREE	-	1,865	804
101-191.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-191.000-717.000	EMPLOYEE LIFE INSURANCE	-	122	82
101-191.000-718.000	RETIREMENT CONTRIBUTION	-	1,293	1,559
101-191.000-718.001	DEFINED CONTRIBUTION	-	-	-
101-191.000-719.000	DENTAL/OPTICAL	-	334	245
101-191.000-720.000	WORKER'S COMP. INS	51	442	494
101-191.000-721.000	UNEMPLOYMENT COMP INS	-	71	183
101-191.000-722.000	SEVERANCE/SICK PAY	-	145	151
101-191.000-726.000	ELECTION SUPPLIES	3,594	6,000	6,000
101-191.000-805.000	CONTRACTUAL SERVICES	1,647	2,700	3,150
101-191.000-861.000	EQUIPMENT RENTAL	832	-	-
101-191.000-963.000	MISCELLANEOUS	92	500	500
101-191.000-977.000	NEW EQUIPMENT	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 201.000	FINANCE	591,712	616,954	624,074
101-201.000-701.000	SUPERVISOR SALARIES	61,633	63,293	74,484
101-201.000-701.001	EMPLOYEE WAGES	218,812	221,381	222,934
101-201.000-701.002	PART TIME WAGES	768	-	-
101-201.000-701.003	OVERTIME WAGES	3,051	4,988	5,092
101-201.000-703.104	FINANCE SALARIES	-	-	-
101-201.000-704.102	FINANCE WAGES PART-TIME	-	-	-
101-201.000-709.101	OVERTIME	-	-	-
101-201.000-710.101	LONGEVITY	6,883	11,200	9,800
101-201.000-715.000	FICA	23,221	23,628	24,427
101-201.000-716.000	HOSPITALIZATION	72,657	79,844	73,275
101-201.000-716.001	HOSPITALIZATION-LIEU/COVERAGE	11,481	6,000	6,000
101-201.000-716.002	HOSPITALIZATION-RETIREE	30,290	29,227	24,577
101-201.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-201.000-717.000	EMPLOYEE LIFE INSURANCE	2,334	2,024	2,508
101-201.000-718.000	RETIREMENT CONTRIBUTION	44,807	47,448	56,232
101-201.000-719.000	DENTAL/OPTICAL	6,000	7,600	8,500
101-201.000-720.000	WORKER'S COMP. INS	979	1,340	1,335
101-201.000-721.000	UNEMPLOYMENT COMP INS	901	348	901
101-201.000-722.000	SEVERANCE/SICK PAY	4,543	4,384	4,608
101-201.000-805.000	CONTRACTUAL SERVICES	99,835	107,539	102,691
101-201.000-805.703	CONTRACT SVCS - EMPLOYMENT	-	-	-
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	391	2,400	2,400
101-201.000-863.002	TRAVEL	717	1,100	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	1,528	1,380	1,380
101-201.000-963.000	MISCELLANEOUS	-	350	350
101-201.000-977.000	NEW EQUIPMENT	-	300	300
101-201.000-980.001	NEW EQUIPMENT- COMPUTERS	-	-	-
101-201.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	300	300

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 215.000	CITY CLERK	158,976	140,707	145,182
101-215.000-701.000	SUPERVISOR SALARIES	61,633	62,064	62,745
101-215.000-701.001	EMPLOYEE WAGES	35,746	21,677	22,435
101-215.000-701.002	PART TIME WAGES	313	-	-
101-215.000-701.003	OVERTIME WAGES	1,127	152	809
101-215.000-703.105	CITY CLERK SALARIES	-	-	-
101-215.000-704.103	CITY CLERK WAGES PART-TIME	-	-	-
101-215.000-709.101	OVERTIME	-	-	-
101-215.000-710.101	LONGEVITY	1,400	1,400	1,400
101-215.000-715.000	FICA	8,333	6,782	7,007
101-215.000-716.000	HOSPITALIZATION	18,782	15,274	15,078
101-215.000-716.001	HOSPITALIZATION - IN LIEU OF COVERAGE	-	3,600	3,600
101-215.000-716.002	HOSPITALIZATION-RETIREE	8,949	8,394	6,926
101-215.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	7,019	-	-
101-215.000-717.000	EMPLOYEE LIFE INSURANCE	824	917	718
101-215.000-718.000	RETIREMENT CONTRIBUTION	7,963	12,958	15,740
101-215.000-718.002	EMPLOYER RETIREMENT CONTRIBUTI	1,339	-	-
101-215.000-719.000	DENTAL/OPTICAL	1,500	2,444	2,100
101-215.000-720.000	WORKER'S COMP. INS	337	393	384
101-215.000-721.000	UNEMPLOYMENT COMP INS	337	93	240
101-215.000-722.000	SEVERANCE/SICK PAY	1,342	1,259	1,299
101-215.000-757.000	OPERATING SUPPLIES	-	-	-
101-215.000-805.000	CONTRACTUAL SERVICES	286	-	-
101-215.000-815.001	CONTRACT SVCS - COMP SOFT	-	-	-
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	1,031	2,000	2,500
101-215.000-863.002	TRAVEL	16	200	1,000
101-215.000-911.000	EMPLOYEE BOND	350	350	350
101-215.000-957.000	DUES & SUBSCRIPTIONS	320	250	350
101-215.000-963.000	MISCELLANEOUS	31	500	500
101-215.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 247.000	BOARD OF REVIEW	1,575	2,573	2,123
101-247.000-704.113	BOARD OF REVIEW MEMBER WAGES	1,500	2,250	1,800
101-247.000-715.000	FICA	75	173	173
101-247.000-963.000	MISCELLANEOUS	-	150	150

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 265.000	CIVIC CENTER	78,606	90,632	93,915
101-265.000-701.000	SUPERVISOR SALARIES	-	-	-
101-265.000-701.001	EMPLOYEE WAGES	3,662	8,982	9,350
101-265.000-701.002	PART TIME WAGES	354	3,276	3,342
101-265.000-701.003	OVERTIME WAGES	108	-	-
101-265.000-703.106	CIVIC CENTER GROUND WAGES	-	-	-
101-265.000-703.112	PUBLIC WORKS SUPT/ASST. SALARY	-	-	-
101-265.000-703.113	PUBLIC WORKS LABOR WAGES	-	-	-
101-265.000-709.101	OVERTIME	-	-	-
101-265.000-710.101	LONGEVITY	-	266	280
101-265.000-715.000	FICA	-	1,098	1,107
101-265.000-716.000	HOSPITALIZATION	-	1,267	1,254
101-265.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	240	240
101-265.000-716.002	HOSPITALIZATION - RETIREE	-	925	744
101-265.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-265.000-717.000	EMPLOYEE LIFE INSURANCE	-	65	75
101-265.000-718.000	RETIREMENT CONTRIBUTION	-	1,239	1,296
101-265.000-718.001	DEFINED CONTRIBUTION	-	-	-
101-265.000-719.000	DENTAL/ OPTICAL	-	236	210
101-265.000-720.000	WORKER'S COMP. INSURANCE	-	676	719
101-265.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	23	59
101-265.000-722.000	SEVERANCE SICK PAY	-	139	140
101-265.000-741.000	UNIFORM ALLOWANCE	-	-	-
101-265.000-776.000	JANITORIAL SUPPLIES	1,210	1,200	1,200
101-265.000-778.000	BUILDING MAINTENANCE-MATERIAL	1,317	1,500	1,500
101-265.000-780.000	GROUNDS MAINTENANCE-MATERIALS	864	1,000	1,000
101-265.000-782.000	MAINTENANCE MATERIALS	-	-	-
101-265.000-805.000	CONTRACTUAL SERVICES	29,745	29,250	30,150
101-265.000-861.000	EQUIPMENT RENTAL	2,224	-	2,000
101-265.000-921.000	LIGHT & POWER	30,898	28,000	28,000
101-265.000-922.000	HEAT-BUILDING	4,578	7,500	7,500
101-265.000-923.000	WATER & SEWER CHARGES	3,322	2,500	2,500
101-265.000-931.000	MAINTENANCE & REPAIRS - EQUIP	-	50	50
101-265.000-963.000	MISCELLANEOUS	130	200	200
101-265.000-974.000	SITE IMPROVEMENT	196	1,000	1,000
101-265.000-977.000	NEW EQUIPMENT	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 289.000	GENERAL SERVICES	396,456	360,665	335,891
101-289.000-701.004	EMPLOYEE WELLNESS	-	-	-
101-289.000-727.000	RECYCLING BIN	-	-	-
101-289.000-728.000	POSTAGE	15,058	22,900	20,000
101-289.000-729.000	PRINTING & OFFICE SUPPLIES	42,084	42,000	42,000
101-289.000-729.001	COFFEE OFFICE SUPPLY	-	-	-
101-289.000-803.000	LEGAL SERVICES	54,513	60,000	60,000
101-289.000-804.000	AUDITING	13,647	15,509	14,658
101-289.000-805.000	CONTRACTUAL SERVICES	48,838	48,916	33,701
101-289.000-805.021	CONTRACT SVCS - WEB SITE	-	11,318	-
101-289.000-805.028	CONTRACT SVCS-TAX APPEAL	-	-	-
101-289.000-806.000	ENGINEERING SERVICES	26,333	34,970	40,469
101-289.000-815.002	CONTRACT - COMP MTC T&M	-	520	531
101-289.000-850.000	TELEPHONE	16,311	7,524	7,524
101-289.000-860.000	COMPUTER RENTAL	19,647	18,647	18,647
101-289.000-861.000	EQUIPMENT RENTAL	-	-	-
101-289.000-863.001	PROFESSIONAL DEVELOPMENT	200	500	500
101-289.000-863.002	TRAVEL	294	500	500
101-289.000-863.004	EDUCATION REIMBURSEMENT	5,891	7,000	7,000
101-289.000-883.000	COMMUNITY AFFAIRS	11,606	13,100	13,100
101-289.000-883.003	COMMUNITY AFFAIRS - LEGACY	-	-	-
101-289.000-883.004	COMMUNITY AFFAIRS - INTERNAL	5,180	10,000	10,000
101-289.000-883.006	COMMUNITY SURVEY	-	-	-
101-289.000-900.000	PUBLISHING LEGAL NOTICES ETC	10,042	10,000	10,000
101-289.000-912.000	GENERAL INSURANCE	12,519	13,761	13,761
101-289.000-931.000	MAINTENANCE & REPAIRS - EQUIP	-	500	500
101-289.000-955.000	HEALTH CARE CLAIMS TAX	5,073	8,000	8,000
101-289.000-956.000	EMPLOYEE TRAINING	-	2,000	2,000
101-289.000-957.000	DUES & SUBSCRIPTIONS	-	-	-
101-289.000-961.000	CASH-SHORT OR OVER	(81)	-	-
101-289.000-963.000	MISCELLANEOUS	3,294	500	500
101-289.000-964.000	REFUNDS & REBATES	-	-	-
101-289.000-964.002	REFUND- TAX ALLOCATION	104,491	20,000	20,000
101-289.000-964.005	LEGAL FINES	-	-	-
101-289.000-969.000	INSURANCE LOSSES & DED	512	10,000	10,000
101-289.000-977.000	NEW EQUIPMENT	1,004	2,000	2,000
101-289.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	500	500
101-289.000-999.800	TRANSFER TO OPC	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
DEPT 301.000	3,259,225	3,401,395	3,387,569
POLICE DEPARTMENT			
101-301.000-703.001	-	-	-
101-301.000-703.002	-	-	-
101-301.000-703.107	126,367	153,949	156,709
101-301.000-703.108	47,247	47,944	4,564
101-301.000-703.109	37,532	39,205	39,410
101-301.000-703.201	356,150	390,233	395,260
101-301.000-703.202	974,498	980,994	1,035,355
101-301.000-704.105	21,054	31,650	31,646
101-301.000-704.106	-	-	-
101-301.000-704.108	27,300	24,205	24,689
101-301.000-709.001	-	-	-
101-301.000-709.102	13,385	47,981	43,652
101-301.000-709.201	19,920	24,253	24,581
101-301.000-709.202	158,258	132,607	141,883
101-301.000-710.001	-	-	-
101-301.000-710.102	2,200	3,660	3,580
101-301.000-710.201	30,717	21,700	24,500
101-301.000-712.001	-	-	-
101-301.000-712.101	7,864	6,000	5,100
101-301.000-712.201	60,848	60,000	60,000
101-301.000-715.000	48,487	50,137	47,606
101-301.000-716.000	256,258	293,157	268,862
101-301.000-716.001	23,571	30,000	30,000
101-301.000-716.002	185,775	186,493	146,948
101-301.000-716.003	7,019	-	-
101-301.000-717.000	11,198	10,181	12,975
101-301.000-718.000	221,456	239,848	261,455
101-301.000-718.001	-	-	3,124
101-301.000-718.002	3,716	-	-
101-301.000-719.000	25,710	33,600	35,193
101-301.000-720.000	30,807	43,634	44,980
101-301.000-721.000	4,415	1,726	4,330
101-301.000-722.000	27,480	25,378	25,376
101-301.000-729.000	11,847	13,000	13,000
101-301.000-740.000	155	1,500	3,000
101-301.000-741.000	23,470	22,750	22,098

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
101-301.000-742.000 DOG WARDEN SUPPLIES & EXPENSE	460	1,000	1,000
101-301.000-751.000 GAS,OIL, LUBRICANTS	46,845	39,500	41,000
101-301.000-757.000 OPERATING SUPPLIES	9,346	10,714	10,800
101-301.000-803.000 LEGAL SERVICES	93,522	90,000	90,000
101-301.000-804.001 SCHOOL LIAISON	48,174	48,000	49,000
101-301.000-805.000 CONTRACTUAL SERVICES	54,393	51,900	52,200
101-301.000-806.001 BOARD OF PRISONERS	664	750	700
101-301.000-815.000 CONTRACT SVCS - COMP MTC	-	-	-
101-301.000-850.000 TELEPHONE	33,993	23,841	23,841
101-301.000-860.000 COMPUTER RENTAL	8,053	8,053	8,053
101-301.000-861.000 EQUIPMENT RENTAL	88,632	89,300	91,100
101-301.000-863.000 TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-301.000-863.001 PROFESSIONAL DEVELOPMENT	15,460	15,000	15,000
101-301.000-863.002 TRAVEL	2,022	2,100	2,100
101-301.000-912.000 GENERAL INSURANCE	31,598	33,552	33,552
101-301.000-921.000 LIGHT & POWER	-	-	-
101-301.000-931.000 MAINTENANCE & REPAIRS- EQUIP	22,927	24,000	26,000
101-301.000-956.000 EMPLOYEE TRAINING	-	-	-
101-301.000-956.001 EMPLOYEE TRAINING- REIMBURSE	3,965	4,000	3,750
101-301.000-956.002 PSAP TRAINING REIMBURSEMENT	1,208	3,500	3,500
101-301.000-957.000 DUES & SUBSCRIPTIONS	468	800	800
101-301.000-958.000 RESERVE PROGRAM SUPPLIES & EX	1,116	1,200	1,300
101-301.000-961.000 CASH -SHORT OR OVER	-	-	-
101-301.000-963.000 MISCELLANEOUS	922	1,000	1,000
101-301.000-969.000 INSURANCE LOSSES & DED	9,716	5,000	5,000
101-301.000-977.000 NEW EQUIPMENT	18,101	29,400	15,000
101-301.000-977.002 NEW EQUIPMENT- E-911	-	-	-
101-301.000-980.001 NEW EQUIPMENT- COMPUTER	2,935	3,000	3,000
101-301.000-980.004 COMPUTER SOFTWARE-PURCHASE	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 336.000	FIRE DEPARTMENT	1,092,539	1,043,986	1,091,951
101-336.000-701.000	SUPERVISOR SALARIES	63,785	66,600	74,484
101-336.000-701.001	EMPLOYEE WAGES	-	-	-
101-336.000-701.002	PART TIME WAGES	-	-	-
101-336.000-701.003	OVERTIME WAGES	-	-	-
101-336.000-703.003	FIRE CHIEF SALARIES NO-FICA	-	-	-
101-336.000-703.107	DISPATCHER SALARIES	46,657	51,316	52,236
101-336.000-703.110	DISPATCHER SALARIES - FIRE	-	-	-
101-336.000-703.203	SEVERENCE/SICK PAY MEDICARE	-	-	-
101-336.000-703.204	FIRE CHIEF'S SALARY-MEDICARE	-	-	-
101-336.000-705.001	VOLUNTEER FIRE DEPT.	-	-	-
101-336.000-705.002	FIRE/EMS PAYROLL	173,738	193,860	180,000
101-336.000-705.003	BUSINESS INSPECTION	34,952	25,848	-
101-336.000-705.004	RENTAL/VACANT/CODE	15,657	6,462	-
101-336.000-705.005	ADMIN	6,759	5,385	5,000
101-336.000-705.006	HYDRANT MAINTENANCE	7,342	9,693	9,000
101-336.000-705.007	EVENT WAGES	15,121	16,155	15,000
101-336.000-705.008	TRAINING WAGES	50,919	44,157	41,000
101-336.000-705.009	MAINTENANCE	20,693	21,540	20,000
101-336.000-709.102	OVERTIME NON-POLICE FICA	-	5,762	6,049
101-336.000-710.201	LONGEVITY MEDICARE	-	700	700
101-336.000-715.000	FICA	4,623	5,713	5,838
101-336.000-716.000	HOSPITALIZATION	20,373	18,089	15,078
101-336.000-716.001	HOSPITALIZATION - IN LIEU OF COVERAGE	-	-	-
101-336.000-716.002	HOSPITALIZATION - RETIREE	11,056	12,438	9,884
101-336.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-336.000-717.000	EMPLOYEE LIFE INSURANCE	4,944	6,283	6,605
101-336.000-718.000	RETIREMENT CONTRIBUTION	12,057	16,105	18,500
101-336.000-718.001	DEFINED CONTRIBUTION	13,178	13,000	13,000
101-336.000-719.000	DENTAL/ OPTICAL	1,938	1,400	1,500
101-336.000-720.000	WORKER'S COMP. INSURANCE	12,300	15,279	14,414
101-336.000-721.000	UNEMPLOYMENT COMP.INSURANCE	150	189	488
101-336.000-722.000	SEVERANCE SICK PAY	1,658	1,001	1,128
101-336.000-729.000	PRINTING & OFFICE SUPPLY	4,485	3,500	3,500
101-336.000-741.000	UNIFORM ALLOWANCE	722	325	325
101-336.000-751.000	GAS,OIL, LUBRICANTS	19,331	20,000	15,000
101-336.000-757.000	OPERATING SUPPLIES	4,984	4,000	5,000
101-336.000-805.000	CONTRACTUAL SERVICES	619	-	-
101-336.000-805.026	CONTRACTED MEDICAL LABOR	240,107	208,000	220,000
101-336.000-815.001	CONTRACT SVCS - COMP SOFT	500	6,850	6,987
101-336.000-850.000	TELEPHONE	15,958	11,243	11,243
101-336.000-852.000	ALARM SYSTEM	4,809	-	-

	<u>FYE 2013</u>	<u>FYE 2014</u>	<u>FYE 2015</u>
	Actual	Budget	Adopted
101-336.000-860.000 COMPUTER RENTAL	2,401	2,401	2,401
101-336.000-861.000 EQUIPMENT RENTAL	16,346	125,000	111,700
101-336.000-861.003 LEASED VEHICLES	-	-	43,000
101-336.000-863.000 TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-336.000-863.001 PROFESSIONAL DEVELOPMENT	17,044	10,000	10,000
101-336.000-863.002 TRAVEL	1,551	2,500	2,500
101-336.000-912.000 GENERAL INSURANCE	17,827	19,092	19,092
101-336.000-921.000 LIGHT & POWER	4,967	5,000	5,000
101-336.000-921.001 LIGHT & POWER - Training Center	1,579	1,500	2,500
101-336.000-922.000 HEAT-BUILDING	4,619	1,000	5,000
101-336.000-922.001 HEAT-BUILDING - Training Center	2,516	4,000	3,000
101-336.000-923.000 WATER & SEWER CHARGES	1,480	2,000	2,000
101-336.000-931.000 MAINTENANCE & REPAIRS- EQUIP	74	-	-
101-336.000-931.300 MAINTENANCE & REPAIRS- EQUIP	58,672	5,000	31,700
101-336.000-932.000 MAINTENANCE & REPAIR - BUILDING	32,298	25,000	25,000
101-336.000-956.000 EMPLOYEE TRAINING	-	-	1,000
101-336.000-956.003 FIRE DEPT TRAINING	38,452	-	15,800
101-336.000-957.000 DUES & SUBSCRIPTIONS	5,230	5,000	5,000
101-336.000-963.000 MISCELLANEOUS	7,094	3,000	3,000
101-336.000-969.000 INSURANCE LOSSES & DED.	-	-	-
101-336.000-977.000 NEW EQUIPMENT	30,898	20,600	19,300
101-336.000-980.001 NEW EQUIPMENT- COMPUTER	-	-	3,000
101-336.000-980.003 ALS MEDICAL SUPPLIES AND EQUIPMENT	29,978	12,000	20,000
101-336.000-984.001 NEW EQUIP - FIRE DEPT TURNOUT	10,099	10,000	10,000
101-336.000-999.001 FIRE EQUIPMENT FUND -RESERVE	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 371.000	PROTECTIVE INSPECTIONS	148,118	149,954	224,981
101-371.000-701.000	SUPERVISOR SALARIES	-	-	-
101-371.000-701.001	EMPLOYEE WAGES	35,292	46,352	48,608
101-371.000-701.002	PART TIME WAGES	51,547	26,000	49,808
101-371.000-701.003	OVERTIME WAGES	-	203	809
101-371.000-703.111	BUILDING INSPECTOR SALARIES	-	-	-
101-371.000-704.110	BUILDING WAGES PART-TIME	-	-	-
101-371.000-705.003	BUSINESS INSPECTION - FIRE	-	-	27,000
101-371.000-705.004	RENTAL/VACANT/CODE	-	-	6,000
101-371.000-709.101	OVERTIME	-	-	-
101-371.000-710.101	LONGEVITY	1,667	2,100	2,100
101-371.000-715.000	FICA	6,758	5,863	7,912
101-371.000-716.000	HOSPITALIZATION	7,010	5,841	5,776
101-371.000-716.001	HOSPITALIZATION - IN LIEU OF COVERAGE	-	1,800	1,800
101-371.000-716.002	HOSPITALIZATION - RETIREE	5,156	7,385	4,057
101-371.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	-	-	-
101-371.000-717.000	EMPLOYEE LIFE INSURANCE	302	491	410
101-371.000-718.000	RETIREMENT CONTRIBUTION	4,774	7,427	9,219
101-371.000-719.000	DENTAL/ OPTICAL	1,000	1,922	1,300
101-371.000-720.000	WORKER'S COMP. INSURANCE	678	1,119	1,977
101-371.000-721.000	UNEMPLOYMENT COMP.INSURANCE	311	133	345
101-371.000-722.000	SEVERANCE SICK PAY	373	718	761
101-371.000-741.000	UNIFORM ALLOWANCE	-	-	-
101-371.000-757.000	OPERATING SUPPLIES	489	200	200
101-371.000-805.000	CONTRACTUAL SERVICES	179	8,000	500
101-371.000-805.002	ELECTRICAL INSPECTOR - CONTRACTED	-	-	10,000
101-371.000-805.003	PLUMBING INSPECTOR - CONTRACTED	8,138	8,000	12,000
101-371.000-805.004	HOUSING INSPECTOR - CONTRACTED	-	-	-
101-371.000-805.016	MECHANICAL INSPECTOR - CONTRACTED	21,118	24,000	32,000
101-371.000-805.032	GENERAL CODE INSPECTOR - CONTRACTED	-	-	-
101-371.000-861.000	EQUIPMENT RENTAL	-	-	-
101-371.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-371.000-863.001	PROFESSIONAL DEVELOPMENT	494	1,000	750
101-371.000-863.002	TRAVEL	693	800	800
101-371.000-957.000	DUES & SUBSCRIPTIONS	820	500	750
101-371.000-963.000	MISCELLANEOUS	1,320	100	100
101-371.000-977.000	NEW EQUIPMENT	-	-	-
101-371.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 400.000	PLANNING COMMISSION	32,461	45,168	37,650
101-400.000-704.111	PLANNING COMM- SALARIES	6,160	6,000	6,000
101-400.000-715.000	FICA	471	450	450
101-400.000-805.000	CONTRACTUAL SERVICES	20,881	28,740	26,200
101-400.000-805.018	CONTRACTUAL SVCS- MASTER PLAN	-	-	-
101-400.000-805.024	CONTRACT SVCS - CABLE CASTING	4,265	3,978	4,000
101-400.000-806.000	ENGINEERING SERVICES	-	5,000	-
101-400.000-963.000	MISCELLANEOUS	685	1,000	1,000

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 410.000	ZONING BOARD OF APPEALS	2,006	2,175	1,975
101-410.000-704.112	ZONING BOARD OF APPEALS	1,595	2,000	1,800
101-410.000-715.000	FICA	122	175	175
101-410.000-805.000	CONTRACTUAL SERVICES	289	-	-
101-410.000-963.000	MISCELLANEOUS	-	-	-

		<u>FYE 2013</u>	<u>FYE 2014</u>	<u>FYE 2015</u>
		<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>
DEPT 420.000	HISTORICAL COMMISSION	7,459	10,000	10,000
101-420.000-963.000	MISCELLANEOUS	7,459	10,000	10,000

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 441.000	PUBLIC WORKS	247,017	353,161	357,661
101-441.000-701.000	SUPERVISOR SALARIES	4,154	4,300	3,724
101-441.000-701.001	EMPLOYEE WAGES	16,778	50,403	50,256
101-441.000-701.002	PART TIME WAGES	4,173	8,424	11,913
101-441.000-701.003	OVERTIME WAGES	1,248	5,802	5,735
101-441.000-703.112	PUBLIC WORKS SUPT/ASST. SALARY	-	-	-
101-441.000-703.113	PUBLIC WORKS LABOR WAGES	-	-	-
101-441.000-710.101	LONGEVITY	453	1,043	1,183
101-441.000-715.000	FICA	2,140	5,475	5,822
101-441.000-716.000	HOSPITALIZATION	3,758	5,531	5,472
101-441.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	2,400	2,400
101-441.000-716.002	HOSPITALIZATION - RETIREE	5,368	5,395	4,434
101-441.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	1,504	-	-
101-441.000-717.000	EMPLOYEE LIFE INSURANCE	165	438	449
101-441.000-718.000	RETIREMENT CONTRIBUTION	6,425	7,080	7,765
101-441.000-718.001	DEFINED CONTRIBUTION	374	296	298
101-441.000-718.002	EMPLOYER RETIREMENT CONTRIBUTI	3,116	-	-
101-441.000-719.000	DENTAL/ OPTICAL	437	1,300	1,125
101-441.000-720.000	WORKER'S COMP. INSURANCE	2,085	3,716	4,212
101-441.000-721.000	UNEMPLOYMENT COMP.INSURANCE	2,416	89	246
101-441.000-722.000	SEVERANCE SICK PAY	898	809	831
101-441.000-730.000	PLASTIC REFUSE BAGS	-	-	-
101-441.000-741.000	UNIFORM ALLOWANCE	462	11,520	10,560
101-441.000-745.000	TOOLS & EQUIPMENT	2,508	5,000	3,000
101-441.000-757.000	OPERATING SUPPLIES	11,795	10,000	11,000
101-441.000-805.000	CONTRACTUAL SERVICES	15,225	13,700	15,700
101-441.000-815.002	CONTRACT SVCS - COMP MTC T&M	-	-	-
101-441.000-850.000	TELEPHONE	5,263	6,182	6,182
101-441.000-860.000	COMPUTER RENTAL	1,946	1,946	1,946
101-441.000-861.000	EQUIPMENT RENTAL	27,227	54,762	55,857
101-441.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-441.000-863.001	PROFESSIONAL DEVELOPMENT	1,540	5,000	5,000
101-441.000-863.002	TRAVEL	-	150	150
101-441.000-921.000	LIGHT & POWER	103,196	100,000	100,000
101-441.000-921.001	ASSOCIATION LIGHTING	-	-	-
101-441.000-921.002	LIGHTING - DPW BUILDING	-	-	-
101-441.000-921.003	STREET LIGHTING - HOA	20,712	40,000	40,000
101-441.000-931.000	MAINTENANCE & REPAIRS - EQUIP	-	-	-
101-441.000-956.000	EMPLOYEE TRAINING	-	-	-
101-441.000-957.000	DUES & SUBSCRIPTIONS	790	900	900
101-441.000-963.000	MISCELLANEOUS	257	1,000	1,000
101-441.000-963.001	EMERGENCY / DISASTER	-	-	-
101-441.000-977.000	NEW EQUIPMENT	604	500	500
101-441.000-980.001	NEW EQUIPMENT- COMPUTER	-	-	-
101-441.000-980.002	NEW EQUIPMENT - RADIO	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 528.000	SANITATION	649,373	670,000	405,729
101-528.000-701.000	SUPERVISOR SALARIES			-
101-528.000-701.001	EMPLOYEE WAGES			-
101-528.000-701.002	PART TIME WAGES			-
101-528.000-701.003	OVERTIME WAGES			-
101-528.000-703.132	WATER SUPT. WAGES			-
101-528.000-703.133	WATER DIST. OPERATOR WAGES			-
101-528.000-709.104	OVERTIME - WATER DIST OPERATOR			-
101-528.000-710.101	LONGEVITY			-
101-528.000-715.000	FICA			-
101-528.000-716.000	HOSPITAL			-
101-528.000-716.002	HOSPITAL RETIREE			-
101-528.000-717.000	EMPLOYEE LIFE INSURANCE			-
101-528.000-718.000	RETIREMENT CONTRIBUTION			-
101-528.000-719.000	DENTAL/OPTICAL			-
101-528.000-720.000	WORKER'S COMP. INSURANCE			-
101-528.000-721.000	UNEMPLOYMENT COMP. INSURANCE			-
101-528.000-722.000	SICK PAY			-
101-528.000-741.000	UNIFORM ALLOWANCE			-
101-528.000-805.005	REFUSE COLLECTION CONTRACT	634,530	650,000	389,729
101-528.000-805.023	ENHANCED RECYCLING CONTRACT	184	-	-
101-528.000-860.000	COMPUTER RENTAL	-	-	-
101-528.000-861.000	EQUIPMENT RENTAL	-	-	-
101-528.000-959.000	SANITATION LAND FILL- FEES	2,068	-	-
101-528.000-959.001	LEAF DISPOSAL	-	-	-
101-528.000-959.002	VACTOR DISPOSAL- STORM SEWER	-	-	-
101-528.000-959.003	COMMUNITY HAZARDOUS WASTE PROGRAM	12,591	14,000	13,000
101-528.000-959.004	S.O.C.R.R.A	-	4,000	1,000
101-528.000-963.000	MISCELLANEOUS	-	2,000	2,000

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
DEPT 529.000 ENVIRONMENTAL SERVICES	291,997	401,162	335,277
101-529.000-701.000 SUPERVISOR SALARIES	4,985	-	-
101-529.000-701.001 EMPLOYEE WAGES	54,543	75,979	76,309
101-529.000-701.002 PART TIME WAGES	19,871	21,060	21,481
101-529.000-701.003 OVERTIME WAGES	8,654	13,136	13,143
101-529.000-703.106 CIVIC CENTER GROUND WAGES			-
101-529.000-703.112 PUBLIC WORKS SUPT/ASST. SALARY			-
101-529.000-703.113 PUBLIC WORKS LABOR WAGES			-
101-529.000-703.132 WATER SUPT. WAGES	-	-	-
101-529.000-703.133 WATER DIST. OPERATOR WAGES	-	-	-
101-529.000-709.101 OVERTIME			-
101-529.000-709.104 OVERTIME - WATER DIST OPERATOR	-	-	-
101-529.000-710.101 LONGEVITY	1,516	2,149	2,107
101-529.000-715.000 FICA	6,362	8,875	8,990
101-529.000-716.000 HOSPITAL	12,567	10,499	10,346
101-529.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE		3,600	3,600
101-529.000-716.002 HOSPITAL RETIREE	8,316	7,813	6,383
101-529.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	3,228	-	-
101-529.000-717.000 EMPLOYEE LIFE INSURANCE	553	604	643
101-529.000-718.000 RETIREMENT CONTRIBUTION	8,166	10,469	11,068
101-529.000-718.001 DEFINED CONTRIBUTION	449	-	-
101-529.000-719.000 DENTAL/OPTICAL	1,460	1,930	1,830
101-529.000-720.000 WORKER'S COMP. INSURANCE	2,047	5,964	6,376
101-529.000-721.000 UNEMPLOYMENT COMP. INSURANCE	-	168	435
101-529.000-722.000 SICK PAY	2,127	1,172	1,197
101-529.000-741.000 UNIFORM ALLOWANCE	1,545	-	-
101-529.000-805.005 REFUSE COLLECTION CONTRACT	-	-	-
101-529.000-805.023 ENHANCED RECYCLING CONTRACT	-	-	-
101-529.000-860.000 COMPUTER RENTAL	-	-	-
101-529.000-861.000 EQUIPMENT RENTAL	98,401	188,244	103,380
101-529.000-959.000 SANITATION LAND FILL- ROLL OFFS	28,317	18,000	36,488
101-529.000-959.001 LEAF DISPOSAL	19,937	25,000	25,000
101-529.000-959.002 VACTOR DISPOSAL- STORM SEWER	-	-	-
101-529.000-959.003 COMMUNITY HAZARDOUS WASTE PROGRAM	-	-	-
101-529.000-963.000 MISCELLANEOUS	8,953	6,500	6,500

DEPT 751.000	PARKS & RECREATION	FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
		572,752	568,691	576,157
101-751.000-701.000	SUPERVISOR SALARIES	277	-	-
101-751.000-701.001	EMPLOYEE WAGES	151,754	146,520	139,387
101-751.000-701.002	PART TIME WAGES	28,520	10,920	11,138
101-751.000-701.003	OVERTIME WAGES	12,740	18,130	16,963
101-751.000-703.106	CIVIC CENTER GROUND WAGES			-
101-751.000-703.112	PUBLIC WORKS SUPT/ASST. SALARY			-
101-751.000-703.113	PUBLIC WORKS LABOR WAGES			-
101-751.000-703.114	PARK GROUNDS MAINTENANCE WAGES	-	-	-
101-751.000-703.115	PARK BLDG. MAINTENANCE WAGES	-	-	-
101-751.000-703.132	WATER SUPT. WAGES			-
101-751.000-703.133	WATER DIST. OPERATOR WAGES			-
101-751.000-704.107	PARK WAGES PART-TIME	-	-	-
101-751.000-709.101	OVERTIME	-	-	-
101-751.000-709.104	OVERTIME - WATER DIST OPERATOR			-
101-751.000-710.101	LONGEVITY	2,836	3,367	4,004
101-751.000-715.000	FICA	16,311	13,938	13,787
101-751.000-716.000	HOSPITALIZATION	22,398	25,343	25,074
101-751.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE			-
101-751.000-716.002	HOSPITALIZATION - RETIREE	16,291	14,989	11,675
101-751.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-751.000-717.000	EMPLOYEE LIFE INSURANCE	670	1,281	1,204
101-751.000-718.000	RETIREMENT CONTRIBUTION	15,889	20,085	20,329
101-751.000-718.001	DEFINED CONTRIBUTION	25	-	-
101-751.000-719.000	DENTAL/ OPTICAL	1,134	4,270	3,730
101-751.000-720.000	WORKER'S COMP. INSURANCE	3,242	4,494	4,535
101-751.000-721.000	UNEMPLOYMENT COMP.INSURANCE	775	218	563
101-751.000-722.000	SEVERANCE SICK PAY	1,825	2,248	2,189
101-751.000-741.000	UNIFORM ALLOWANCE	0	1,920	1,920
101-751.000-745.000	TOOLS & EQUIPMENT	697	2,000	6,500
101-751.000-764.000	CONCESSION EXPENSES	-	-	-
101-751.000-777.000	COMMUNITY HOUSE-MAINTENANCE	20,564	28,000	28,000
101-751.000-778.000	BUILDING MAINTENANCE-MATERIAL	4,585	8,000	7,000
101-751.000-780.000	GROUNDS MAINTENANCE-MATERIALS	11,442	7,500	10,000
101-751.000-805.000	CONTRACTUAL SERVICES	23,289	33,300	33,500
101-751.000-805.014	CONTRACT SVCS - GYPSY MOTH	11,000	11,000	11,000
101-751.000-850.000	TELEPHONE	720	654	654
101-751.000-861.000	EQUIPMENT RENTAL	95,295	69,406	70,794
101-751.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-751.000-863.001	PROFESSIONAL DEVELOPMENT	-	1,500	1,500
101-751.000-863.002	TRAVEL	-	250	250
101-751.000-882.000	RECREATION PROGRAM - RARA	75,337	78,058	85,361
101-751.000-883.000	COMMUNITY AFFAIRS	-	-	-
101-751.000-883.001	DINOSAUR HILL NATURE PRESERVE	24,822	27,000	32,000
101-751.000-884.000	TRAILWAY-PAINT CREEK	17,540	18,000	18,000
101-751.000-884.001	TRAILWAY-CLINTON RIVER	-	500	500
101-751.000-921.000	LIGHT & POWER	6,049	7,500	6,500
101-751.000-922.000	HEAT-BUILDING	4,886	6,000	5,500
101-751.000-923.000	WATER & SEWER CHARGES	1,140	900	1,200
101-751.000-931.000	MAINTENANCE & REPAIRS - EQUIP	-	-	-
101-751.000-957.000	DUES & SUBSCRIPTIONS	-	400	400
101-751.000-963.000	MISCELLANEOUS	64	-	-
101-751.000-974.000	SITE IMPROVEMENT	608	1,000	1,000
101-751.000-977.000	NEW EQUIPMENT	28	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT 790.000	LIBRARY	418,481	423,995	437,751
101-790.000-950.000	PUBLIC LIBRARY-CONTRIBUTION	418,481	423,995	437,751
		-	-	-
DEPT 791.000	OPC	50,656	52,100	53,125
101-791.000-951.000	OPC - CONTRIBUTION	50,656	52,100	53,125
		-	-	-
DEPT 807.000	REIMBURSABLE EXTERNAL SERVICES	-	-	-
101-807.000-701.000	SUPERVISOR SALARIES			-
101-807.000-701.001	EMPLOYEE WAGES			-
101-807.000-701.002	PART TIME WAGES			-
101-807.000-701.003	OVERTIME WAGES			-
101-807.000-703.112	PUBLIC WORKS SUPT/ASST. SALARY			-
101-807.000-703.113	PUBLIC WORKS LABOR WAGES			-
101-807.000-710.101	LONGEVITY			-
101-807.000-715.000	FICA			-
101-807.000-716.000	HOSPITALIZATION			-
101-807.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE			-
101-807.000-716.002	HOSPITALIZATION - RETIREE			-
101-807.000-716.003	HOSPITALIZATION-LIEU-PAYROLL			-
101-807.000-717.000	EMPLOYEE LIFE INSURANCE			-
101-807.000-718.000	RETIREMENT CONTRIBUTION			-
101-807.000-718.001	DEFINED CONTRIBUTION			-
101-807.000-718.002	EMPLOYER RETIREMENT CONTRIBUTI			-
101-807.000-719.000	DENTAL/ OPTICAL			-
101-807.000-720.000	WORKER'S COMP. INSURANCE			-
101-807.000-721.000	UNEMPLOYMENT COMP.INSURANCE			-
101-807.000-722.000	SEVERANCE SICK PAY			-
101-807.000-963.000	MISCELLANEOUS			-
101-807.000-741.000	UNIFORM ALLOWANCE			-
DEPT 890.000	CONTINGENCY	2,145	50,000	50,000
101-890.000-999.993	ACTUARIAL & CONSULTING SERVICE	-	-	-
101-890.000-999.994	OFFICE CONSTRUCTION	-	-	-
101-890.000-999.995	5 YR MODEL & FINANCIAL ANALYSIS	-	-	-
101-890.000-999.996	DDA BACKGROUND RESEARCH	-	-	-
101-890.000-999.997	ECON DEVELOPMENT CONSULT FEES	-	-	-
101-890.000-999.998	BUDGET CONTINGENCIES	2,145	50,000	50,000
DEPT 901.000	LAND ACQUISITION	-	-	-
101-901.000-970.000	LAND PURCHASE	-	-	-
		-	-	-
DEPT 965.000	APPROPRIATIONS TO OTHER FUNDS	1,065,238	896,532	1,251,198
101-965.000-999.202	TRANS TO MVH MAJOR STREET FUND	-	164,961	-
101-965.000-999.203	TRANS TO MVH LOCAL STREET FUND	301,117	132,509	625,141
101-965.000-999.209	TRANS TO CEMETERY FUND	80,274	108,499	116,255
101-965.000-999.404	TRANS TO FIRE EQUIP RESERVE	100,000	-	-
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	449,659	369,747	459,802
101-965.000-999.500	TRANS TO CAP PROJ- BRIDGES	-	-	-
101-965.000-999.516	TRANS TO AUTO PARKING FUND	125,000	120,816	50,000
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	9,188	-	-
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 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 202 MAJOR STREETS FUND- REVENUE	508,293	1,043,571	504,863
Non-Departmental Revenues	508,293	866,052	504,863
202-000.000-546.000 MDOT - GRANT	-	-	-
202-000.000-546.001 DEVELOPMENT GRANT	-	-	-
202-000.000-547.000 GAS & WEIGHT TAX	473,141	466,063	466,063
202-000.000-548.000 TRUNKLINE MAINTENANCE	29,146	36,300	36,300
202-000.000-569.000 STATE GRANTS	-	177,685	-
202-000.000-588.000 COUNTY GRANT	-	-	-
202-000.000-588.001 MDOT - GRANT - TREES	-	-	-
202-000.000-665.000 INTEREST INCOME	-	2,500	2,500
202-000.000-665.002 INTEREST ON INV - BK1 SAVINGS	-	-	-
202-000.000-665.003 INTEREST ON CERTIFICATE OF DEPOSIT	2,468	-	-
202-000.000-665.015 INTEREST INCOME - SECURITIES	-	-	-
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	-	-	-
202-000.000-665.049 INTEREST INCOME -M BANK	1,037	-	-
202-000.000-671.001 CONTRIBUTIONS-OTHER	-	-	-
202-000.000-679.002 REIMBURSEMENT - OTHER	-	-	-
202-000.000-692.000 MISCELLANEOUS	-	16,043	-
202-000.000-699.101 TRANSFER-GENERAL FUND	-	164,961	-
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	-
Fund Balance Use	-	177,519	-
202-000.000-699.999 APPROP. FUND BALANCE	-	177,519	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 202 MAJOR STREETS FUND- EXPENDITURES	598,373	1,043,570	504,863
MAJOR STREETS MAINTENANCE	342,018	736,032	428,468
DEPT: 451.000 STREET CONSTRUCTION ENG & IMP	72,803	379,656	47,598
202-451.000-701.000 SUPERVISOR SALARIES	18,485	14,800	14,897
202-451.000-701.001 EMPLOYEE WAGES	-	-	-
202-451.000-701.002 PART TIME WAGES	-	-	13,282
202-451.000-701.003 OVERTIME WAGES	-	-	-
202-451.000-710.101 LONGEVITY	385	140	140
202-451.000-715.000 FICA	1,769	1,167	2,181
202-451.000-716.000 HOSPITAL	3,191	1,168	1,155
202-451.000-716.002 HOSPITAL RETIREE	1,549	1,494	1,218
202-451.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	820	-	-
202-451.000-717.000 EMPLOYEE LIFE INSURANCE	140	107	126
202-451.000-718.000 RETIREMENT CONTRIBUTION	2,073	-	-
202-451.000-718.001 DEFINED CONTRIBUTION	1,541	1,184	1,192
202-451.000-719.000 DENTAL/OPTICAL	371	200	200
202-451.000-720.000 WORKER'S COMP INSURANCE	-	915	1,816
202-451.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	12	90
202-451.000-722.000 SICK PAY	345	224	228
202-451.000-741.000 UNIFORM ALLOWANCE	392	-	-
202-451.000-802.000 ENGINEERING SERVICES	4,865	52,795	-
202-451.000-802.001 ENG SERV - BRIDGES	35,913	11,000	11,072
202-451.000-802.002 ENG SERV - STORMWATER	-	-	-
202-451.000-803.000 LEGAL SERVICES	-	-	-
202-451.000-810.000 CONTRACT CONSTRUCTION	964	294,450	-
202-451.000-810.001 CONTRACT SVCS - BRIDGE CONST	-	-	-
202-451.000-810.002 SIDEWALK CONSTRUCTION	-	-	-
202-451.000-810.003 CONTRACT SVCS - STORMWATER	-	-	-
DEPT: 463.000 MAINTENANCE	164,714	190,416	233,110
202-463.000-701.000 SUPERVISOR SALARIES	831	-	-
202-463.000-701.001 EMPLOYEE WAGES	30,201	23,469	23,810
202-463.000-701.002 PART TIME WAGES	2,051	2,340	2,387
202-463.000-701.003 OVERTIME WAGES	1,605	2,467	2,466
202-463.000-703.116 MAJOR STR. TRAFFIC SRVC.WAGES	-	-	-
202-463.000-710.101 LONGEVITY	716	511	581
202-463.000-715.000 FICA	2,960	2,378	2,428
202-463.000-716.000 HOSPITAL	5,939	2,323	2,299
202-463.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	1,320	1,320
202-463.000-716.002 HOSPITAL RETIREE	2,883	2,398	1,985
202-463.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	1,526	-	-
202-463.000-717.000 EMPLOYEE LIFE INSURANCE	261	169	200
202-463.000-718.000 RETIREMENT CONTRIBUTION	3,859	3,389	3,744
202-463.000-718.001 DEFINED CONTRIBUTION	75	-	-
202-463.000-719.000 DENTAL/OPTICAL	690	568	495
202-463.000-720.000 WORKER'S COMP INSURANCE	990	1,690	1,826
202-463.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	34	89
202-463.000-722.000 SICK PAY	641	360	372
202-463.000-741.000 UNIFORM ALLOWANCE	730	-	-
202-463.000-782.000 MAINTENANCE MATERIALS	2,341	4,000	4,000
202-463.000-805.000 CONTRACTUAL SERVICES	31,760	20,000	32,000
202-463.000-805.017 CONTRACT SVCS - JOINT SEALING	30,313	20,000	40,000
202-463.000-812.000 CONTRACT SVCS - TREE TRIMMING	11,174	75,000	75,000
202-463.000-861.000 EQUIPMENT RENTAL	31,907	20,000	20,400
202-463.000-959.002 VACTOR DISPOSAL- STORM SEWER	1,261	8,000	17,708
202-463.000-963.000 MISCELLANEOUS	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 474.000	TRAFFIC SERVICE	54,752	66,132	48,374
202-474.000-701.000	SUPERVISOR SALARIES	-	-	-
202-474.000-701.001	EMPLOYEE WAGES	4,045	9,747	9,898
202-474.000-701.002	PART TIME WAGES	373	-	-
202-474.000-701.003	OVERTIME WAGES	161	438	445
202-474.000-703.117	MAJOR STR. TRAFFIC SRVC. WAGES	-	-	-
202-474.000-710.101	LONGEVITY	94	168	203
202-474.000-715.000	FICA	389	900	921
202-474.000-716.000	HOSPITAL	781	467	463
202-474.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	600	600
202-474.000-716.002	HOSPITAL RETIREE	379	991	822
202-474.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	201	-	-
202-474.000-717.000	EMPLOYEE LIFE INSURANCE	34	70	83
202-474.000-718.000	RETIREMENT CONTRIBUTION	508	1,416	1,575
202-474.000-718.001	DEFINED CONTRIBUTION	-	-	-
202-474.000-719.000	DENTAL/OPTICAL	91	232	180
202-474.000-720.000	WORKER'S COMP INSURANCE	333	644	697
202-474.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	10	27
202-474.000-722.000	SICK PAY	84	149	154
202-474.000-741.000	UNIFORM ALLOWANCE	96	-	-
202-474.000-779.000	TRAFFIC SIGNS	8,549	12,000	12,000
202-474.000-779.202	TRAFFIC SIGNAL -INSTALLATION	-	-	-
202-474.000-782.000	MAINTENANCE MATERIALS	682	-	-
202-474.000-805.000	CONTRACTUAL SERVICES	23,328	18,000	-
202-474.000-814.000	CONTRACT SVCS - TRAFFIC SIGNAL	12,277	20,000	20,000
202-474.000-861.000	EQUIPMENT RENTAL	2,346	300	306
DEPT: 478.000	WINTER MAINTENANCE	49,748	99,828	99,387
202-478.000-701.000	SUPERVISOR SALARIES	1,990	-	-
202-478.000-701.001	EMPLOYEE WAGES	2,346	18,587	18,012
202-478.000-701.002	PART TIME WAGES	24	2,340	2,387
202-478.000-701.003	OVERTIME WAGES	5,125	8,138	8,021
202-478.000-703.118	MAJOR STR.SNOW-ICE REMOV WAGES	-	-	-
202-478.000-710.101	LONGEVITY	213	546	525
202-478.000-715.000	FICA	880	1,936	1,921
202-478.000-716.000	HOSPITAL	1,766	2,345	2,300
202-478.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	480	480
202-478.000-716.002	HOSPITAL RETIREE	857	1,913	1,511
202-478.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	454	-	-
202-478.000-717.000	EMPLOYEE LIFE INSURANCE	78	134	154
202-478.000-718.000	RETIREMENT CONTRIBUTION	1,147	2,564	2,607
202-478.000-718.001	DEFINED CONTRIBUTION	179	-	-
202-478.000-719.000	DENTAL/OPTICAL	205	486	420
202-478.000-720.000	WORKER'S COMP INSURANCE	208	1,242	1,313
202-478.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	30	78
202-478.000-722.000	SICK PAY	191	287	283
202-478.000-741.000	UNIFORM ALLOWANCE	217	-	-
202-478.000-782.000	MAINTENANCE MATERIALS	24,337	25,000	25,000
202-478.000-805.020	CONTRACT SVCS - SNOW HAUL	-	5,000	5,000
202-478.000-861.000	EQUIPMENT RENTAL	9,531	28,800	29,376
	OTHER MAJOR STREETS MAINTENANCE	-	-	-
	Other Expenditures-zero	-	-	-
	Other Expenditures-zero	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
NON-TRUNKLINE MAJOR STREETS	7,028	7,930	9,887
DEPT: 482.000 MAJOR ST ADMIN	7,028	7,930	9,887
202-482.000-701.000 SUPERVISOR SALARIES	-	-	-
202-482.000-701.001 EMPLOYEE WAGES	-	1,850	1,870
202-482.000-701.002 PART TIME WAGES	-	-	1,660
202-482.000-701.003 OVERTIME WAGES	-	-	-
202-482.000-710.101 LONGEVITY	-	-	-
202-482.000-715.000 FICA	-	148	276
202-482.000-716.000 HOSPITALIZATION	-	656	648
202-482.000-716.002 HOSPITALIZATION - RETIREE	1,760	185	150
202-482.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	-	-	-
202-482.000-717.000 EMPLOYEE LIFE INSURANCE	-	42	16
202-482.000-718.000 RETIREMENT CONTRIBUTION	412	248	260
202-482.000-718.001 DEFINED CONTRIBUTION	-	-	-
202-482.000-719.000 DENTAL/OPTICAL	-	70	75
202-482.000-720.000 WORKER'S COMP INSURANCE	-	8	113
202-482.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	3	15
202-482.000-722.000 SEVERANCE/SICK PAY	264	28	28
202-482.000-729.000 PRINTING & OFFICE SUPPLIES	-	-	-
202-482.000-741.000 UNIFORM ALLOWANCE	-	-	-
202-482.000-804.000 AUDITING	1,326	818	902
202-482.000-805.000 CONTRACTUAL SERVICES	-	-	-
202-482.000-860.000 COMPUTER RENTAL	1,633	1,633	1,633
202-482.000-912.000 GENERAL INSURANCE	1,633	2,241	2,241
202-482.000-963.000 MISCELLANEOUS	-	-	-
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	19,327	65,957	66,508
DEPT: 486.000 TRUNKLINE SURFACE MAINTENANCE	2,314	15,155	14,924
202-486.000-701.000 SUPERVISOR SALARIES	-	-	-
202-486.000-701.001 EMPLOYEE WAGES	711	7,032	6,854
202-486.000-701.002 PART TIME WAGES	120	468	477
202-486.000-701.003 OVERTIME WAGES	-	878	887
202-486.000-703.119 TRUNKLINE MAINTENANCE WAGES	-	-	-
202-486.000-710.101 LONGEVITY	16	182	182
202-486.000-715.000 FICA	66	711	710
202-486.000-716.000 HOSPITAL	133	656	649
202-486.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	-	240
202-486.000-716.002 HOSPITAL RETIREE	64	240	574
202-486.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	34	721	-
202-486.000-717.000 EMPLOYEE LIFE INSURANCE	6	51	58
202-486.000-718.000 RETIREMENT CONTRIBUTION	86	967	999
202-486.000-718.001 DEFINED CONTRIBUTION	-	-	-
202-486.000-719.000 DENTAL/OPTICAL	15	180	150
202-486.000-720.000 WORKER'S COMP INSURANCE	409	451	481
202-486.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	10	26
202-486.000-722.000 SICK PAY	14	108	108
202-486.000-741.000 UNIFORM ALLOWANCE	16	-	-
202-486.000-782.000 MAINTENANCE MATERIALS	-	1,000	1,000
202-486.000-805.000 CONTRACTUAL SERVICES	-	-	-
202-486.000-861.000 EQUIPMENT RENTAL	622	1,500	1,530

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 488.000	TRUNKLINE SWEEPING	7,618	8,728	8,822
202-488.000-701.000	SUPERVISOR SALARIES	-	-	-
202-488.000-701.001	EMPLOYEE WAGES	96	2,981	3,011
202-488.000-701.002	PART TIME WAGES	-	-	-
202-488.000-701.003	OVERTIME WAGES	2,016	591	597
202-488.000-703.120	TRUNKLINE SWEEPING WAGES	-	-	-
202-488.000-710.101	LONGEVITY	47	98	98
202-488.000-715.000	FICA	194	288	292
202-488.000-716.000	HOSPITAL	389	422	418
202-488.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	120	120
202-488.000-716.002	HOSPITAL RETIREE	189	308	253
202-488.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	100	-	-
202-488.000-717.000	EMPLOYEE LIFE INSURANCE	17	21	25
202-488.000-718.000	RETIREMENT CONTRIBUTION	253	413	441
202-488.000-718.001	DEFINED CONTRIBUTION	-	-	-
202-488.000-719.000	DENTAL/OPTICAL	45	76	70
202-488.000-720.000	WORKER'S COMP INSURANCE	152	196	211
202-488.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	3	9
202-488.000-722.000	SICK PAY	42	46	48
202-488.000-741.000	UNIFORM ALLOWANCE	48	-	-
202-488.000-861.000	EQUIPMENT RENTAL	4,031	3,165	3,228
DEPT: 491.000	TRUNKLINE DRAINAGE	634	4,007	4,054
202-491.000-701.000	SUPERVISOR SALARIES	-	-	-
202-491.000-701.001	EMPLOYEE WAGES	131	1,491	1,510
202-491.000-701.002	PART TIME WAGES	25	-	-
202-491.000-701.003	OVERTIME WAGES	-	143	145
202-491.000-703.121	TRUNKLINE DRAINAGE WAGES	-	-	-
202-491.000-710.101	LONGEVITY	3	49	56
202-491.000-715.000	FICA	12	134	136
202-491.000-716.000	HOSPITAL	25	175	174
202-491.000-716.002	HOSPITAL RETIREE	12	154	128
202-491.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	6	-	-
202-491.000-717.000	EMPLOYEE LIFE INSURANCE	1	11	13
202-491.000-718.000	RETIREMENT CONTRIBUTION	16	206	222
202-491.000-718.001	DEFINED CONTRIBUTION	-	-	-
202-491.000-719.000	DENTAL/OPTICAL	3	42	30
202-491.000-720.000	WORKER'S COMP INSURANCE	51	77	83
202-491.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	2	5
202-491.000-722.000	SICK PAY	3	23	24
202-491.000-741.000	UNIFORM ALLOWANCE	3	-	-
202-491.000-782.000	MAINTENANCE MATERIALS	-	-	-
202-491.000-861.000	EQUIPMENT RENTAL	344	1,500	1,530

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 494.000	TRUNKLINE TRAFFIC SERVICE	-	-	-
202-494.000-701.000	SUPERVISOR SALARIES	-	-	-
202-494.000-701.001	EMPLOYEE WAGES	-	-	-
202-494.000-701.002	PART TIME WAGES	-	-	-
202-494.000-701.003	OVERTIME WAGES	-	-	-
202-494.000-703.122	TRUNKLINE TRAFFIC SIGNS WAGES	-	-	-
202-494.000-710.101	LONGEVITY	-	-	-
202-494.000-715.000	FICA	-	-	-
202-494.000-716.002	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 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 497.000	TRUNKLINE WINTER MAINTENANCE	8,760	38,067	38,708
202-497.000-701.000	SUPERVISOR SALARIES	-	-	-
202-497.000-701.001	EMPLOYEE WAGES	184	11,133	11,028
202-497.000-701.002	PART TIME WAGES	-	-	-
202-497.000-701.003	OVERTIME WAGES	1,215	5,042	4,962
202-497.000-703.124	TRUNKLINE SNOW/ICE REMOV. WAGES	-	-	-
202-497.000-710.101	LONGEVITY	32	371	315
202-497.000-715.000	FICA	130	1,068	1,059
202-497.000-716.000	HOSPITAL	261	1,784	1,723
202-497.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	360	360
202-497.000-716.002	HOSPITAL RETIREE	127	1,150	923
202-497.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	67	-	-
202-497.000-717.000	EMPLOYEE LIFE INSURANCE	12	80	93
202-497.000-718.000	RETIREMENT CONTRIBUTION	170	1,542	1,560
202-497.000-718.001	DEFINED CONTRIBUTION	-	-	-
202-497.000-719.000	DENTAL/OPTICAL	30	284	265
202-497.000-720.000	WORKER'S COMP INSURANCE	569	727	763
202-497.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	13	33
202-497.000-722.000	SICK PAY	28	173	173
202-497.000-741.000	UNIFORM ALLOWANCE	32	-	-
202-497.000-782.000	MAINTENANCE MATERIALS	4,020	6,000	6,945
202-497.000-805.020	CONTRACTUAL SVCS-SNOW HAUL	-	-	-
202-497.000-861.000	EQUIPMENT RENTAL	1,883	8,340	8,507
	OTHER EXPENDITURES	230,000	233,651	-
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	230,000	233,651	-
202-965.000-999.203	TRANS TO MVH LOCAL STREET FUND	230,000	233,651	-
202-965.000-999.350	TRANS TO DEBT RETIRE. 74 MVHF	-	-	-
202-965.000-999.351	TRANS TO DEBT RETIRE. 96 MVHF	-	-	-
202-965.000-999.451	TRANS TO 96 MVHF CONST FUND	-	-	-
	OTHER EXPENDITURES	-	-	-
	Other Expenditures-zero		-	-
	Other Expenditures-zero		-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 203 LOCAL STREETS FUND - REVENUE	789,055	922,231	881,212
Non-Departmental Revenues	789,055	622,231	881,212
203-000.000-495.000 RECEIPTS - SIDEWALK CONST.	-	-	-
203-000.000-546.000 MDOT - GRANT	-	-	-
203-000.000-547.000 GAS & WEIGHT TAX	205,222	202,089	202,089
203-000.000-547.001 LOCAL AGENCY DISBURSEMENT	-	-	-
203-000.000-548.000 TRUNKLINE MAINTENANCE	-	-	-
203-000.000-569.000 STATE GRANTS	-	-	-
203-000.000-665.000 INVESTMENTS	-	2,500	2,500
203-000.000-665.002 INTEREST ON INV- BK1 SAVINGS	-	-	-
203-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	1,138	-	-
203-000.000-665.015 INTEREST INCOME- SECURITIES	-	-	-
203-000.000-665.022 INTEREST ON INVESTMENTS - COM	-	-	-
203-000.000-665.032 INTEREST ON INVESTMENTS - BANK 1	-	-	-
203-000.000-665.054 FLAGSTAR BANK INTEREST	873	-	-
203-000.000-665.300 INTEREST - SPEC ASSESS.	-	-	-
203-000.000-671.007 CONTRIBUTIONS - TRI-PARTY	-	-	-
203-000.000-672.000 SPECIAL ASSESS COLLECT	16,942	12,005	12,005
203-000.000-672.001 SOUTH STREET SAD	-	38,977	38,977
203-000.000-679.002 REIMBURSEMENT -- OTHER	32,960	-	-
203-000.000-692.000 MISC. INCOME	805	500	500
203-000.000-699.101 TRANSFER - GENERAL FUND	301,117	132,509	625,141
203-000.000-699.202 TRANSFER FROM MAJOR STREETS	230,000	233,651	-
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	-	300,000	-
203-000.000-699.999 APPROP. FUND BALANCE	-	300,000	-
Other	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 203 LOCAL STREETS FUND - EXPENDITURES	1,633,536	922,230	881,212
DEPT: 451.000 STREET CONSTRUCTION ENG & IMP	1,193,204	467,386	432,526
203-451.000-701.000 SUPERVISOR SALARIES	3,808	14,800	14,897
203-451.000-701.001 EMPLOYEE WAGES	-	-	-
203-451.000-701.002 PART TIME WAGES	-	-	13,282
203-451.000-701.003 OVERTIME WAGES	-	-	-
203-451.000-710.101 LONGEVITY	86	140	140
203-451.000-715.000 FICA	472	1,167	2,181
203-451.000-716.000 HOSPITAL	711	1,168	1,155
203-451.000-716.002 HOSPITAL RETIREE	345	1,494	1,218
203-451.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	183	-	-
203-451.000-717.000 EMPLOYEE LIFE INSURANCE	31	107	126
203-451.000-718.000 RETIREMENT CONTRIBUTION	462	-	-
203-451.000-718.001 DEFINED CONTRIBUTION	343	1,184	1,192
203-451.000-719.000 DENTAL/OPTICAL	83	200	200
203-451.000-719.001 IN-LIEU DENTAL/OPTICAL	-	-	-
203-451.000-720.000 WORKER'S COMP INSURANCE	-	915	1,816
203-451.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	12	90
203-451.000-722.000 SICK PAY	77	224	228
203-451.000-741.000 UNIFORM ALLOWANCE	87	-	-
203-451.000-802.000 ENGINEERING SERVICES	18,735	71,545	66,000
203-451.000-802.002 ENG SERV - STORMWATER	-	-	-
203-451.000-810.000 CONTRACT CONSTRUCTION	259,033	374,430	330,000
203-451.000-810.002 SIDEWALK CONSTRUCTION	322,287	-	-
203-451.000-810.003 CONTRACT SVCS - STORMWATER	-	-	-
203-451.000-810.004 SOUTH STREET SAD	586,464	-	-
203-451.000-810.005 SOUTH STREET CONSTRUCTION	-	-	-
DEPT: 463.000 STREET MAINTENANCE	326,961	283,154	266,987
203-463.000-701.000 SUPERVISOR SALARIES	969	-	-
203-463.000-701.001 EMPLOYEE WAGES	70,185	30,406	30,401
203-463.000-701.002 PART TIME WAGES	2,397	2,340	2,387
203-463.000-701.003 OVERTIME WAGES	2,199	1,012	1,024
203-463.000-703.125 LOCAL STR MAINTENANCE WAGES	-	-	-
203-463.000-710.101 LONGEVITY	1,620	658	728
203-463.000-715.000 FICA	6,694	3,057	3,099
203-463.000-716.000 HOSPITAL	13,433	2,875	2,845
203-463.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	1,800	1,800
203-463.000-716.002 HOSPITAL RETIREE	6,520	3,106	2,535
203-463.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	3,451	-	-
203-463.000-717.000 EMPLOYEE LIFE INSURANCE	591	219	257
203-463.000-718.000 RETIREMENT CONTRIBUTION	8,729	4,338	4,701
203-463.000-718.001 DEFINED CONTRIBUTION	87	-	-
203-463.000-719.000 DENTAL/OPTICAL	1,561	732	655
203-463.000-720.000 WORKER'S COMP INSURANCE	1,344	2,103	2,261
203-463.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	42	110
203-463.000-722.000 SICK PAY	1,451	466	475
203-463.000-741.000 UNIFORM ALLOWANCE	1,652	-	-
203-463.000-782.000 MAINTENANCE MATERIALS	2,301	5,000	5,000
203-463.000-805.000 CONTRACTUAL SERVICES	62,855	40,000	60,000
203-463.000-805.017 CONTRACTUAL SVCS - JOINT SEALING	51,906	50,000	5,000
203-463.000-812.000 CONTRACT SVCS - TREE TRIMMING	27,508	75,000	75,000
203-463.000-861.000 EQUIPMENT RENTAL	56,360	50,000	51,000
203-463.000-959.002 VACTOR DISPOSAL- STORM SEWER	3,147	10,000	17,708
203-463.000-963.000 MISCELLANEOUS	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 474.000	TRAFFIC SERVICE	40,087	52,552	60,820
203-474.000-701.000	SUPERVISOR SALARIES	-	-	-
203-474.000-701.001	EMPLOYEE WAGES	8,353	13,474	13,697
203-474.000-701.002	PART TIME WAGES	1,306	-	-
203-474.000-701.003	OVERTIME WAGES	51	653	662
203-474.000-703.126	LOCAL STR TRAFFIC SRVC WAGES	-	-	-
203-474.000-710.101	LONGEVITY	187	168	238
203-474.000-715.000	FICA	772	1,238	1,271
203-474.000-716.000	HOSPITAL	1,548	350	347
203-474.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	1,080	1,080
203-474.000-716.002	HOSPITAL RETIREE	751	1,364	1,133
203-474.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	398	-	-
203-474.000-717.000	EMPLOYEE LIFE INSURANCE	68	97	115
203-474.000-718.000	RETIREMENT CONTRIBUTION	1,006	2,004	2,261
203-474.000-718.001	DEFINED CONTRIBUTION	-	-	-
203-474.000-719.000	DENTAL/OPTICAL	180	304	240
203-474.000-720.000	WORKER'S COMP INSURANCE	359	901	977
203-474.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	14	36
203-474.000-722.000	SICK PAY	167	205	212
203-474.000-741.000	UNIFORM ALLOWANCE	190	-	-
203-474.000-779.000	TRAFFIC SIGNS	9,311	18,000	18,000
203-474.000-782.000	MAINTENANCE MATERIALS	740	-	-
203-474.000-805.000	CONTRACTUAL SERVICES	10,494	10,200	18,000
203-474.000-814.000	CONTRACT SVCS - TRAFFIC SIGNAL	682	-	-
203-474.000-861.000	EQUIPMENT RENTAL	3,525	2,500	2,550
DEPT: 478.000	WINTER MAINTENANCE	63,549	102,437	101,211
203-478.000-701.000	SUPERVISOR SALARIES	225	-	-
203-478.000-701.001	EMPLOYEE WAGES	6,567	21,090	20,138
203-478.000-701.002	PART TIME WAGES	930	2,340	2,387
203-478.000-701.003	OVERTIME WAGES	6,246	5,855	5,731
203-478.000-703.127	LOCAL STR SNOW-ICE REMOV.WAGES	-	-	-
203-478.000-710.101	LONGEVITY	293	609	532
203-478.000-715.000	FICA	1,212	2,174	2,128
203-478.000-716.000	HOSPITAL	2,433	2,934	2,840
203-478.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	600	600
203-478.000-716.002	HOSPITAL RETIREE	1,181	2,170	1,684
203-478.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	625	-	-
203-478.000-717.000	EMPLOYEE LIFE INSURANCE	107	152	173
203-478.000-718.000	RETIREMENT CONTRIBUTION	1,581	2,908	2,862
203-478.000-718.001	DEFINED CONTRIBUTION	20	-	-
203-478.000-719.000	DENTAL/OPTICAL	283	548	495
203-478.000-720.000	WORKER'S COMP INSURANCE	2,268	1,390	1,447
203-478.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	33	86
203-478.000-722.000	SICK PAY	263	325	316
203-478.000-741.000	UNIFORM ALLOWANCE	299	-	-
203-478.000-782.000	MAINTENANCE MATERIALS	18,527	35,000	35,000
203-478.000-805.020	CONTRACT SVCS - SNOW HAUL	-	-	-
203-478.000-861.000	EQUIPMENT RENTAL	20,489	24,309	24,795

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 482.000	ADMINISTRATION	9,734	16,701	19,668
203-482.000-701.000	SUPERVISOR SALARIES	-	-	-
203-482.000-701.001	EMPLOYEE WAGES	-	1,850	1,870
203-482.000-701.002	PART TIME WAGES	-	-	1,660
203-482.000-701.003	OVERTIME WAGES	-	-	-
203-482.000-710.101	LONGEVITY	-	-	-
203-482.000-715.000	FICA	-	148	276
203-482.000-716.000	HOSPITALIZATION	-	656	648
203-482.000-716.002	HOSPITALIZATION - RETIREE	2,401	185	150
203-482.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	-	-	-
203-482.000-717.000	EMPLOYEE LIFE INSURANCE	-	42	16
203-482.000-718.000	RETIREMENT CONTRIBUTION	797	248	260
203-482.000-718.001	DEFINED CONTRIBUTION	-	-	-
203-482.000-719.000	DENTAL/OPTICAL	-	70	75
203-482.000-720.000	WORKER'S COMP. INSURANCE	-	8	113
203-482.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	3	15
203-482.000-722.000	SEVERANCE/SICK PAY	360	28	28
203-482.000-729.000	PRINTING & OFFICE SUPPLIES	-	100	100
203-482.000-741.000	UNIFORM ALLOWANCE	-	-	-
203-482.000-804.000	AUDITING	728	1,368	2,463
203-482.000-805.000	CONTRACTUAL SERVICES	1,500	8,500	8,500
203-482.000-812.000	CONTRACT SVCS - TREE TRIMMING	-	-	-
203-482.000-860.000	COMPUTER RENTAL	1,047	1,047	1,047
203-482.000-912.000	GENERAL INSURANCE	2,780	2,348	2,348
203-482.000-961.000	CASH-SHORT OR OVER	1	-	-
203-482.000-963.000	MISCELLANEOUS	-	100	100
203-482.000-969.000	INSURANCE LOSSES & DED.	120	-	-
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 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 209 CEMETERY - REVENUE	136,745	159,499	161,255
Department Revenues	136,745	154,499	161,255
209-000.000-636.000 OPENING & CLOSING	30,750	20,000	20,000
209-000.000-637.000 MARKERS	10,121	5,000	5,000
209-000.000-643.000 SALE OF LOTS	13,650	20,000	20,000
209-000.000-643.001 COLUMBARIUM SALES	-	-	-
209-000.000-643.002 ENGRAVING FEES	-	-	-
209-000.000-643.003 DEED TRANSFER FEES	50	-	-
209-000.000-665.000 INCOME ON INVESTMENTS	-	1,000	-
209-000.000-665.002 INTEREST ON INV - BK1 SAVINGS	-	-	-
209-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	114	-	-
209-000.000-665.015 INTEREST INCOME - SECURITIES	-	-	-
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	787	-	-
209-000.000-679.002 REIMBURSEMENT-OTHER	-	-	-
209-000.000-692.000 MISC - INCOME	1,000	-	-
209-000.000-699.101 TRANSFER-GENERAL FUND	80,274	108,499	116,255
Fund Balance Use	-	5,000	-
209-000.000-699.999 APPROPRIATED FUND BALANCE	-	5,000	-
Other	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
FUND: 209 CEMETERY - EXPENDITURES		150,046	159,499	161,255
DEPT: 276.000	CEMETERY	150,046	159,499	161,255
209-276.000-701.000	SUPERVISOR SALARIES	1,108	3,700	3,724
209-276.000-701.001	EMPLOYEE WAGES	36,710	38,484	38,872
209-276.000-701.002	PART TIME WAGES	2,971	1,404	1,432
209-276.000-701.003	OVERTIME WAGES	1,353	1,971	1,991
209-276.000-703.128	CEMETERY SUPERVISOR SALARIES	-	-	-
209-276.000-703.129	CEMETERY DPW MAINTENANCE WAGES	-	-	-
209-276.000-709.103	OVERTIME - CEMETERY SUPERVISOR	-	-	-
209-276.000-710.001	LONGEVITY POLICE NO - FICA	-	-	-
209-276.000-710.101	LONGEVITY	664	1,771	1,771
209-276.000-715.000	FICA	3,791	3,962	4,001
209-276.000-716.000	HOSPITALIZATION	5,243	11,343	11,221
209-276.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	300	300
209-276.000-716.002	HOSPITALIZATION - RETIREE	3,352	4,395	3,607
209-276.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	-	-	-
209-276.000-717.000	EMPLOYEE LIFE INSURANCE	157	360	359
209-276.000-718.000	RETIREMENT CONTRIBUTION	3,813	5,389	5,750
209-276.000-718.001	DEFINED CONTRIBUTION	100	296	298
209-276.000-719.000	DENTAL/OPTICAL	266	1,150	1,215
209-276.000-720.000	WORKER'S COMP. INSURANCE	966	2,586	2,778
209-276.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	55	141
209-276.000-722.000	SEVERANCE/SICK PAY	484	659	676
209-276.000-741.000	UNIFORM ALLOWANCE	-	-	-
209-276.000-780.000	GROUNDS MAINTENANCE-MATERIALS	706	-	-
209-276.000-782.000	MAINTENANCE MATERIALS	875	1,500	1,500
209-276.000-784.000	ENGRAVING FEE	-	-	-
209-276.000-804.000	AUDITING	234	261	226
209-276.000-805.000	CONTRACTUAL SERVICES	38,219	30,558	31,169
209-276.000-815.001	CONTRACT SVCS - COMP SOFT MTC	-	684	684
209-276.000-850.000	TELEPHONE	90	327	327
209-276.000-860.000	COMPUTER RENTAL	336	336	336
209-276.000-861.000	EQUIPMENT RENTAL	45,057	43,391	44,259
209-276.000-912.000	GENERAL INSURANCE	563	917	917
209-276.000-921.000	LIGHT & POWER	360	500	500
209-276.000-922.000	HEAT-BUILDING	818	1,200	1,200
209-276.000-957.000	DUES & SUBSCRIPTIONS	-	-	-
209-276.000-963.000	MISCELLANEOUS	447	500	500
209-276.000-969.000	INSURANCE LOSSES & DED.	-	-	-
209-276.000-974.000	SITE IMPROVEMENT	1,000	1,000	1,000
209-276.000-977.000	NEW EQUIPMENT	365	500	500
209-276.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	-	-
209-276.000-980.001	NEW EQUIPMENT-COMPUTER	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 265 DRUG LAW ENFORCEMENT - REVENUE	47,298	64,000	50,000
265-000.000-665.000 INCOME ON INVESTMENTS	-	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	4,686	4,000	4,000
265-000.000-674.001 SALE OF ABANDONED VEHICLES	-	-	-
265-000.000-679.002 REIMBURSEMENT -- OTHER	42,612	54,000	40,000
265-000.000-692.000 MISCELLANEOUS INCOME	-	-	-
265-000.000-699.999 APPROPRIATED FUND BALANCE	-	5,900	6,000
FUND: 265 DRUG LAW ENFORCEMENT - EXPENDITURES	47,962	64,000	50,000
265-333.000-964.000 REIMB - NET OFFICER	42,612	54,000	40,000
265-333.000-964.006 TRANS TO GENERAL FUND FOR NET	-	-	-
265-333.000-977.000 NEW EQUIPMENT	5,350	10,000	10,000

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 275 COMMUNITY DEVELOPMENT BLOCK GRANT - REVENUE	1	-	-
275-000.000-665.000 INCOME ON INVESTMENTS	-	-	-
275-000.000-665.002 INTEREST ON INV- CHASE SAVINGS	1	-	-
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 - EXPENDITU	722	-	-
DEPT: 895.000 C.D.B.G. PROGRAMS	722	-	-
275-895.000-967.100 REHABILITATION PROJECT COSTS	722	-	-
275-965.000-999.276 TRANSFER TO CDBG GENERAL OTHER	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT -REVENUE	23,730	25,000	25,000
276-000.000-530.020 2002 COMMUNITY DEVELOPMENT - HCA TITLE II	-	-	-
276-000.000-530.030 2003 COMMUNITY DEVELOPMENT - HCA TITLE II	-	-	-
276-000.000-530.040 2004 COMMUNITY DEVELOPMENT - HCA TITLE II	-	-	-
276-000.000-530.050 2005 COMMUNITY DEVELOPMENT - HCA TITLE II	-	-	-
276-000.000-530.060 2006 COMMUNITY DEVELOPMENT - HCA TITLE II	-	-	-
276-000.000-530.070 2007 COMMUNITY DEVELOPMENT - HCA TITLE II	-	-	-
276-000.000-530.080 2008 COMMUNITY DEVELOPMENT - HCA TITLE II	-	-	-
276-000.000-530.090 2009 COMMUNITY DEVELOPMENT - HCA TITLE II	1,493	-	-
276-000.000-530.100 2010 COMMUNITY DEVELOPMENT - HCA TITLE II	22,237	25,000	-
276-000.000-530.110 2011 COMMUNITY DEVELOPMENT - HCA TITLE II	-	-	-
276-000.000-530.120 2012 COMMUNITY DEVELOPMENT - HCA TITLE II	-	-	-
276-000.000-530.130 2013 COMMUNITY DEVELOPMENT - HCA TITLE II	-	-	-
276-000.000-530.140 2014 COMMUNITY DEVELOPMENT - HCA TITLE II	-	-	-
276-000.000-530.150 2015 COMMUNITY DEVELOPMENT - HCA TITLE II	-	-	25,000
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	-	-	-
276-000.000-699.275 TRANSFER FROM CDBG - REHAB	-	-	-
FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT -EXPENDITU	25,918	25,000	25,000
DEPT: 895.000 C.D.B.G. PROGRAMS	25,918	25,000	25,000
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	-	-	-
276-895.000-967.071 2007 HANDICAPPED RAMPING	-	-	-
276-895.000-967.072 2007 SIDEWALK IMPROVEMENTS	-	-	-
276-895.000-967.082 2008 SIDEWALK IMPROVEMENTS	-	-	-
276-895.000-967.093 2009 PARK IMPROVEMENTS	1,800	-	-
276-895.000-967.094 ADDITIONAL SIDEWALK IMPROVEMENTS	-	-	-
276-895.000-967.103 2010 HANDICAPPED BUILDING IMPROVEMENTS	2,416	-	-
276-895.000-967.104 2011 HANDICAPPED BUILDING IMPROVEMENTS	-	-	-
276-895.000-967.105 2012 HANDICAPPED PARK IMPROVE.	21,702	-	-
276-895.000-967.106 2013 HANDICAPPED PARK IMPROVE.	-	-	-
276-895.000-967.107 2014 HANDICAPPED PARK IMPROVE.	-	25,000	-
276-895.000-967.108 2015 PROJECTS	-	-	25,000
DEPT: 965.000 APPROPRIATIONS TO OTHER FUNDS	-	-	-
276-965.000-999.499 TRANSFER TO CAPITAL PROJECTS	-	-	-
OTHER	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - REVENUE	351,450	357,750	-
350-000.000-402.000 TAX RECEIPTS	227,366	228,692	-
350-000.000-665.000 INTEREST ON INVESTMENTS	-	-	-
350-000.000-665.002 INTEREST ON INV - BK1 SAVINGS	7	-	-
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	-	-	-
350-000.000-699.488 TRANSFER FROM W & S CAP IMP. FUND	124,077	129,058	-
350-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-
FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - EXPENDITURE	346,250	357,750	-
DEPT: 905.000 DEBT SERVICE	346,250	357,750	-
350-905.000-964.002 REFUND TAX ALLOCATION	-	-	-
350-905.000-991.094 PRINCIPAL	325,000	350,000	-
350-905.000-996.094 INTEREST	20,500	7,000	-
350-905.000-997.094 PAYING AGENT FEES	750	750	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 351 MVHF TRANSPORTATION BONDS- REVENUE	-	-	-
351-000.000-665.000 INTEREST ON INVESTMENTS	-	-	-
351-000.000-665.002 INTEREST ON INVESTMENTS - BK1 SAVINGS	-	-	-
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	-	-	-
351-000.000-699.451 TRANSFER FROM MVH CONST. FUND	-	-	-
351-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-
FUND: 351 MVHF TRANSPORTATION BONDS- EXPENDITURES	-	-	-
DEPT: 905.000 DEBT SERVICE	-	-	-
351-905.000-991.096 PRINCIPAL	-	-	-
351-905.000-996.096 INTEREST	-	-	-
351-905.000-997.096 PAYING AGENT FEES	-	-	-
351-965.000-999.202 TRANS TO MVH MAJOR STREET FUND	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 369 2001 OPC BUILDING BONDS - REVENUE	117,178	108,629	110,681
369-000.000-402.000 TAX RECEIPTS	107,966	108,629	110,681
369-000.000-665.000 INTEREST ON INVESTMENTS	-	-	-
369-000.000-665.002 INTEREST ON INV- BK 1 SAVINGS	24	-	-
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	-	-	-
369-000.000-699.101 TRANSFER FROM GENERAL FUND	9,188	-	-
369-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-
FUND: 369 2001 OPC BUILDING BONDS - EXPENDITURES	123,000	101,116	97,799
DEPT: 905.000 DEBT SERVICE	123,000	101,116	97,799
369-905.000-964.002 REFUND TAX ALLOCATION	-	-	-
369-905.000-991.001 PRINCIPAL	75,000	85,000	85,000
369-905.000-996.001 INTEREST	48,000	16,116	12,799
369-905.000-997.001 PAYING AGENT FEES	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 397 1990 LIMITED TAX OBLIGATION BONDS - REVENUES	-	-	-
397-000.000-665.000 INTEREST ON INVESTMENTS	-	-	-
397-000.000-665.002 INTEREST ON INV BK1 SAVINGS	-	-	-
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	-	-	-
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	-	-	-
DEPT: 900.000 CAPITAL CONTROL	-	-	-
397-900.000-996.090 INTEREST	-	-	-
397-900.000-991.090 PRINCIPAL	-	-	-
397-900.000-997.090 PAYING AGENT FEES	-	-	-
DEPT: 905.000 DEBT SERVICE	-	-	-
397-905.000-991.090 PRINCIPAL	-	-	-
397-905.000-996.090 INTEREST	-	-	-
397-905.000-997.090 PAYING AGENT FEES	-	-	-
397-965.000-999.494 TRANSFER TO DDA	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 398 1991 LIMITED TAX OBLIGATION BONDS -REVENUE	-	-	-
398-000.000-665.000 INTEREST ON INVESTMENTS	-	-	-
398-000.000-665.002 INTEREST ON INV - BK1 SAVINGS	-	-	-
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	-	-	-
398-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-
FUND: 398 1991 LIMITED TAX OBLIGATION BONDS -EXPENDITURES	-	-	-
DEPT: 900.000 CAPITAL CONTROL	-	-	-
398-900.000-996.091 INTEREST	-	-	-
398-900.000-997.091 PAYING AGENT FEES	-	-	-
DEPT: 905.000 DEBT SERVICE	-	-	-
398-905.000-991.091 PRINCIPAL	-	-	-
398-905.000-996.091 INTEREST	-	-	-
398-905.000-997.091 PAYING AGENT FEES	-	-	-
398-965.000-999.494 TRANS TO DDA FUND	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
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 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 404 FIRE EQUIPMENT REVOLVING EQUIP - REVENUE	105,986	-	-
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	-	-	-
404-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	-	-	-
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	5,986	-	-
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	-	-
404-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-
FUND: 404 FIRE EQUIPMENT REVOLVING EQUIP- EXPENDITURES	119,581	-	-
DEPT: 900.000 CAPITAL CONTROL	119,581	-	-
404-900.000-984.000 FIRE EQUIPMENT	119,581	-	-
404-965.000-999.661 TRANS TO REVOLVING EQUIP FUND	-	-	-
OTHER	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
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 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT - REVENUE	963,231	1,569,058	1,352,527
488-000.000-635.300 SEWER CONNECTION FEES	30,000	2,500	2,500
488-000.000-569.000 STATE GRANTS	374,293	350,000	-
488-000.000-635.310 WATER CONNECTION FEES	20,300	10,000	10,000
488-000.000-665.000 INTEREST ON INVESTMENTS	-	40,000	40,000
488-000.000-665.002 INTEREST ON INV -CHASE SAVINGS	-	-	-
488-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	2,212	-	-
488-000.000-665.013 INTEREST INCOME TREASURY BILLS	6,875	-	-
488-000.000-665.014 INTEREST ON INVESTMENTS - TNOTES	-	-	-
488-000.000-665.015 INTEREST INCOME - SECURITIES	26,789	-	-
488-000.000-665.022 INTEREST ON INVESTMENTS - COM	-	-	-
488-000.000-665.032 INTEREST ON INVESTMENTS -CHASE	-	-	-
488-000.000-665.047 INTEREST INCOME - HUNTINGTON	2,241	-	-
488-000.000-665.055 FIFTH THIRD BANK INTEREST	501	-	-
488-000.000-665.056 WELLS FARGO INTEREST	21	-	-
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	500,000	34,961	157,517
488-000.000-699.999 APPROPRIATED FUND BALANCE	-	1,131,597	1,142,510
FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT - EXPENDIT	1,870,792	1,569,058	1,349,283
DEPT: 540.000 ADMINISTRATION	826	-	-
488-540.000-805.000 CONTRACTUAL SERVICES	-	-	-
488-540.000-805.001 WELLS FARGO FEES	826	-	-
488-540.000-963.000 MISCELLANEOUS	-	-	-
DEPT: 900.000 CAPITAL CONTROL	1,869,966	1,569,058	1,349,283
488-900.000-806.000 ENGINEERING SERVICES	-	-	-
488-900.000-806.003 ENGINEERING SERVICES - WATER SYSTEM	1,638	-	-
488-900.000-806.004 ENGINEERING SERVICES - SEWER SYSTEM	-	-	-
488-900.000-972.000 WATER PLANT COSTS	186,189	420,000	250,000
488-900.000-972.001 NEW METERS	43,378	-	-
488-900.000-972.002 WATER MAIN PROJECTS	-	585,000	-
488-900.000-972.003 NEW EQUIPMENT - WATER SYSTEM	-	-	-
488-900.000-972.004 SITE IMPROVEMENT WATER SYSTEM	-	-	-
488-900.000-972.007 WATER MAIN REPAIR	10,092	20,000	20,000
488-900.000-972.008 METER REPLACEMENT PROGRAM	-	-	260,000
488-900.000-972.011 WATER TOWER PROJECTS	10,360	-	-
488-900.000-972.012 WATER METER CHANGE OUT SPECS	-	-	-
488-900.000-972.013 RELIABILITY STUDY	-	25,000	40,000
488-900.000-972.014 TIENKEN ROAD WATERLINE PROJECT	-	-	409,283
488-900.000-973.002 SANITARY SEWER PROJECTS	-	350,000	330,000
488-900.000-973.003 NEW EQUIPMENT - SEWER SYSTEM	-	-	-
488-900.000-973.004 BANK EROSION PROB - W.W.T.P.	-	-	-
488-900.000-973.009 SEWER MAIN REPAIR	64,384	40,000	40,000
488-900.000-973.010 3rd ST SANITARY SEWER REALIGN	-	-	-
488-900.000-973.011 MAIN STREET CONSTRUCTION 2012	-	-	-
488-900.000-973.012 SANITARY SEWER REHABILITATION	-	-	-
488-900.000-974.015 W.W.T.P. - SITE IMPROVEMENTS	25,887	-	-
488-900.000-989.000 UNALLOCATED	-	-	-
488-900.000-999.350 TRANS TO DEBT RETIRE. 1994 SAN INT GO BONI	124,077	129,058	-
488-900.000-999.499 TRANS TO CAPITAL PROJ OTHER	-	-	-
488-900.000-999.592 TRANS TO WATER & SEWER FUND	1,403,963	-	-
488-900.000-999.661 TRANS TO REVOLVING EQUIP FUND	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 493 PRINCIPAL SHOPPING DISTRICT- REVENUE	329,701	321,300	504,500
493-000.000-569.000 STATE GRANTS	-	-	-
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	210,762	205,000	205,000
493-000.000-609.000 SIDEWALK SALES	3,400	2,000	2,000
493-000.000-611.000 MUSIC FESTIVAL/DANCIN	-	-	-
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	900	1,000	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	10,381	10,000	10,000
493-000.000-617.000 CONTR SPONSORS/MTBS	-	-	-
493-000.000-618.000 BIG BRIGHT LIGHT SHOW	-	-	30,000
493-000.000-619.000 WINTER MAGAZINE	29,388	24,000	24,000
493-000.000-620.000 DOWNTOWN DEAL OF THE DAY	-	-	-
493-000.000-621.000 SPRING MAGAZINE	20,675	24,000	24,000
493-000.000-622.000 SUMMER GENERAL AWARENESS PROG.	5,894	-	-
493-000.000-622.001 FALL GENERAL AWARENESS PROG.	-	-	-
493-000.000-622.002 ANNUAL AWARENESS PROGRAMNS	-	6,000	5,000
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 FIRE & ICE FESTIVAL	13,190	11,000	12,000
493-000.000-624.003 SPRING COOPERATIVE	-	-	-
493-000.000-624.007 SUMMER COOPERATIVE	-	-	-
493-000.000-624.009 BIKE RACE/ TOUR DE MICH.	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
493-000.000-624.011 GENERAL HOLIDAY	3,274	-	-
493-000.000-624.013 EWE REVUE - SPONSORSHIP	6,750	-	-
493-000.000-624.014 MOVIES IN THE MOONLIGHT	5,950	5,000	5,000
493-000.000-625.000 WON'T 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	4,100	-	-
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	-	1,000	-
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	-	-	-
493-000.000-634.752 DOWNTOWN COOKBOOK	2,570	-	-
493-000.000-634.753 RESTAURANT WEEK	2,250	4,000	4,000
493-000.000-634.755 JUNK IN THE TRUNK	4,628	2,300	-
493-000.000-634.756 BAKE SALE	500	2,500	-
493-000.000-634.757 DECK ART	-	-	-
493-000.000-634.758 FAMILY EVENTS (2X)	-	7,000	4,000
493-000.000-634.759 DOWNTOWN LOYALTY PROGRAM	-	10,000	-
493-000.000-634.760 DOWNTOWN MERCHANDISE	-	6,000	-
493-000.000-634.761 ROCHESTER BRAND SUPPORT	-	-	3,500
493-000.000-634.762 ROCHESTER POSED	1,350	-	-
493-000.000-634.764 DOWNTOWN ROCHESTER CUPS	-	-	-
493-000.000-634.765 DOWNTOWN ROCHESTER CLOTHING	-	-	-
493-000.000-634.766 MAD MONEY MARCH	-	-	3,500
493-000.000-634.767 FARMERS MARKET	-	-	21,000
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	1,146	-	-
493-000.000-671.001 CONTRIBUTIONS FROM OTHER FUNDS	-	-	-
493-000.000-692.000 MISCELLANEOUS INCOME	2,094	-	-
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	-	-	150,000
493-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
FUND: 493 PRINCIPAL SHOPPING DISTRICT- EXPENDITURES		328,021	321,300	504,500
DEPT: 965.000	GENERAL	-	-	-
493-965.000-999.494	TRANSFER TO DDA FUND	-	-	-
DEPT: 701.000	GENERAL AND ADMINISTRATIVE - GA	67,086	67,000	67,000
493-701.000-701.000	SUPERVISOR SALARIES	-	-	-
493-701.000-701.001	EMPLOYEE WAGES	-	-	-
493-701.000-701.002	PART TIME WAGES	-	-	-
493-701.000-701.003	OVERTIME WAGES	-	-	-
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	-	-	-
493-701.000-715.000	FICA	-	-	-
493-701.000-716.000	HOSPITALIZATION	-	-	-
493-701.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	-
493-701.000-717.000	EMPLOYEE LIFE INSURANCE	-	-	-
493-701.000-718.000	RETIREMENT CONTRIBUTION	-	-	-
493-701.000-719.000	DENTAL/OPTICAL	-	-	-
493-701.000-720.000	WORKER'S COMP. INSURANCE	-	-	-
493-701.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	-	-
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	-	-	-
493-701.000-801.000	ADMINISTRATIVE CROSS CHARGE	65,000	67,000	67,000
493-701.000-805.703	CONTRACT SVCS - EMPLOYMENT	-	-	-
493-701.000-863.000	TRAVEL, TRAINING AND CONFERENCES	1,375	-	-
493-701.000-957.000	DUES & SUBSCRIPTIONS	-	-	-
493-701.000-961.000	CASH-SHORT OR OVER	14	-	-
493-701.000-963.000	MISCELLANEOUS	211	-	-
493-701.000-963.002	MERCHANT SERVICE FEES	-	-	-
493-701.000-964.002	REFUND-TAX ALLOCATION	-	-	-
493-701.000-999.998	BUDGET CONTINGENCIES	486	-	-
DEPT: 707.000	HERITAGE FESTIVAL - HF	-	-	-
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	-	-	-
DEPT: 708.000	KRIS KRINGLE MARKET	13,501	12,000	12,000
493-708.000-790.007	AD PR - SIGNAGE	7,438	-	-
493-708.000-861.000	EQUIPMENT RENTAL	3,086	-	-
493-708.000-963.000	MISCELLANEOUS	2,977	12,000	12,000

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 709.000	SIDEWALK SALES - SS	4,892	5,500	5,500
493-709.000-731.000	LICENSE AND FEES	-	-	-
493-709.000-790.002	AD PR - NEWSPAPER	368	-	-
493-709.000-790.003	AD PR - PRINTING/GRAPHICS	923	1,000	1,000
493-709.000-790.007	AD PR - SIGNAGE	60	500	500
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	1,193	1,000	1,000
493-709.000-791.003	AD PL - OUTDOOR PRODUCTIONS	-	500	500
493-709.000-791.009	AD PL - MAGAZINE ADV	-	-	-
493-709.000-792.000	BANNERS	-	500	500
493-709.000-794.000	GRAPHIC DESIGN	-	-	-
493-709.000-805.000	CONTRACTUAL SERVICES	2,349	2,000	2,000
DEPT: 710.000	MAIN STREET MAKEOVER	10,804	-	-
493-710.000-731.000	LICENSE AND FEES	-	-	-
493-710.000-963.000	MISCELLANEOUS	10,804	-	-
DEPT: 711.000	DANCING THE STREETS	-	-	-
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	-	-	-
493-711.000-790.007	AD PR - SIGNAGE	-	-	-
493-711.000-791.001	AD PL - RADIO ADV	-	-	-
493-711.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-711.000-791.003	AD PL - OUTDOOR PRODUCTIONS	-	-	-
493-711.000-791.010	EVENING ENTERTAINMENT	-	-	-
493-711.000-791.011	CHILDRES'S ENTERTAINMENT	-	-	-
493-711.000-791.012	SPONSORSHIP FULFILLMENT	-	-	-
493-711.000-791.013	MERCHANDISE	-	-	-
493-711.000-791.015	ELECTRICAL	-	-	-
493-711.000-791.016	SECURITY	-	-	-
493-711.000-792.000	BANNERS	-	-	-
493-711.000-794.000	GRAPHIC DESIGN	-	-	-
493-711.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-711.000-861.000	EQUIPMENT RENTAL	-	-	-
493-711.000-921.000	LIGHT & POWER	-	-	-
493-711.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 712.000	ART DOWNTOWN - AD	-	-	-
493-712.000-757.000	OPERATING SUPPLIES	-	-	-
493-712.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-712.000-790.007	AD PR - SIGNAGE	-	-	-
493-712.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-712.000-794.000	GRAPHIC DESIGN	-	-	-
493-712.000-805.000	CONTRACTUAL SERVICES	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 714.000	LAGNIAPPE - LAG	5,837	7,000	7,000
493-714.000-728.000	POSTAGE	-	-	-
493-714.000-731.000	LICENSE AND FEES	-	-	-
493-714.000-790.003	AD PR - PRINTING/GRAPHICS	322	500	500
493-714.000-790.007	AD PR - SIGNAGE	-	1,000	1,000
493-714.000-791.001	AD PL - RADIO ADV	-	-	-
493-714.000-791.002	AD PL - NEWSPAPER ADV	550	1,000	1,000
493-714.000-791.003	AD PL - OUTDOOR PRODUCTIONS	-	-	-
493-714.000-793.000	BANNER INSTALLATION	-	500	500
493-714.000-794.000	GRAPHIC DESIGN	-	-	-
493-714.000-805.000	CONTRACTUAL SERVICES	4,845	3,500	3,500
493-714.000-805.007	GIFT CERTIFICATE -- LAGNIAPPE	-	-	-
493-714.000-963.000	MISCELLANEOUS	120	500	500
DEPT: 715.000	ANNUAL AWARENESS PROGRAM	58,024	58,000	45,000
493-715.000-790.003	AD PR - PRINTING/GRAPHICS	5,913	4,000	3,000
493-715.000-791.001	AD PL - RADIO ADV	-	-	-
493-715.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-715.000-791.003	AD PL - OUTDOOR PRODUCTIONS	-	-	-
493-715.000-791.004	AD PL - TV	40,075	40,000	35,000
493-715.000-791.009	AD PL - MAGAZINE ADV	-	-	-
493-715.000-792.000	BANNERS	7,103	6,000	5,000
493-715.000-794.000	GRAPHIC DESIGN	75	3,000	1,000
493-715.000-963.000	MISCELLANEOUS	4,859	5,000	1,000
DEPT: 716.000	FIRE & ICE FESTIVAL	20,303	20,000	20,000
493-716.000-731.000	LICENSE AND FEES	3,554	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	2,812	700	700
493-716.000-790.007	AD PR - SIGNAGE	-	700	700
493-716.000-791.001	AD PL - RADIO ADV	-	-	-
493-716.000-791.002	AD PL - NEWSPAPER ADV	550	1,000	1,000
493-716.000-792.000	BANNERS	432	500	500
493-716.000-794.000	GRAPHIC DESIGN	-	-	-
493-716.000-805.000	CONTRACTED SERVICES	12,617	6,300	6,300
493-716.000-963.000	MISCELLANEOUS	337	300	300
DEPT: 717.000	DOWNTOWN COOKBOOK	-	-	-
493-717.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 719.000	WINTER MAGAZINE	62,324	48,000	34,000
493-719.000-728.000	POSTAGE	11,637	15,300	9,000
493-719.000-757.000	OPERATING SUPPLIES	-	-	-
493-719.000-790.003	AD PR - PRINTING/GRAPHICS	39,487	20,500	15,300
493-719.000-794.000	GRAPHIC DESIGN	7,200	7,200	7,200
493-719.000-805.000	CONTRACTUAL SERVICES	3,999	5,000	2,500
DEPT: 720.000	SPRING MAGAZINE	56,038	48,000	34,000
493-720.000-728.000	POSTAGE	12,000	15,300	9,000
493-720.000-757.000	OPERATING SUPPLIES	-	-	-
493-720.000-790.003	AD PR - PRINTING/GRAPHICS	33,637	20,500	15,300
493-720.000-791.001	AD PL - RADIO ADV	-	-	-
493-720.000-794.000	GRAPHIC DESIGN	7,200	7,200	7,200
493-720.000-805.000	CONTRACTUAL SERVICES	3,201	5,000	2,500

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 721.000	HOLIDAY OPEN HOUSE	-	-	-
493-721.000-757.000	OPERATING SUPPLIES	-	-	-
493-721.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-721.000-790.007	AD PR - SIGNAGE	-	-	-
493-721.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-721.000-794.000	GRAPHIC DESIGN	-	-	-
493-721.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-721.000-963.000	MISCELLANEOUS	-	-	-
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	1,788	-	-
493-734.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-734.000-790.007	AD PR - SIGNAGE	-	-	-
493-734.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-734.000-963.000	MISCELLANEOUS	1,788	-	-
DEPT: 736.000	MOVIES IN THE MOONLIGHT	13,831	12,000	13,000
493-736.000-790.003	AD PR - PRINTING/GRAPHICS	90	500	500
493-736.000-790.007	AD PR - SIGNAGE	-	1,000	1,000
493-736.000-791.002	AD PL - NEWSPAPER ADV	919	1,000	1,000
493-736.000-791.015	ELECTRICAL	-	-	-
493-736.000-792.000	BANNERS	-	500	500
493-736.000-794.000	GRAPHIC DESIGN	(350)	-	-
493-736.000-805.000	CONTRACTUAL SERVICES	1,900	7,500	8,500
493-736.000-861.000	EQUIPMENT RENTAL	11,272	1,000	1,000
493-736.000-963.000	MISCELLANEOUS	-	500	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	-	-	-
DEPT: 738.000	GIRLS NIGHT OUT	3,290	-	-
493-738.000-790.003	AD PR - PRINTING/GRAPHICS	2,529	-	-
493-738.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-738.000-805.000	CONTRACTUAL SERVICES	300	-	-
493-738.000-963.000	MISCELLANEOUS	461	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
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	-	-	-
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	-	-	-
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	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
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	-	-	-
DEPT: 747.000	WEDDINGS	750	1,000	-
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	750	1,000	-
493-747.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 748.000	HALLOWEEN EVENTS	1,539	1,000	1,000
493-748.000-757.000	OPERATING SUPPLIES	-	-	-
493-748.000-790.003	AD PR - PRINTING/GRAPHICS	650	100	100
493-748.000-790.007	AD PR - SIGNAGE	-	-	-
493-748.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-748.000-794.000	GRAPHIC DESIGN	-	-	-
493-748.000-805.000	CONTRACTUAL SERVICES	15	-	-
493-748.000-963.000	MISCELLANEOUS	874	900	900
DEPT: 749.000	LATE NITE THURSDAYS	-	-	-
493-749.000-757.000	OPERATING SUPPLIES	-	-	-
493-749.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-749.000-790.007	AD PR - SIGNAGE	-	-	-
493-749.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-749.000-794.000	GRAPHIC DESIGN	-	-	-
493-749.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-749.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 750.000	WEBSITE	-	-	-
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	-	-	-
493-750.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 752.000	BIG BRIGHT LIGHT SHOW	-	-	240,000
493-752.000-761.000	BIG BRIGHT LIGHT FUND RAISING	-	-	10,000
493-752.000-805.000	CONTRACTUAL SERVICES	-	-	230,000
DEPT: 753.000	RESTAURANT WEEK	2,762	6,000	4,000
493-753.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-753.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-753.000-963.000	MISCELLANEOUS	2,762	6,000	4,000

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 755.000	JUNK IN THE TRUNK	3,220	2,000	-
493-755.000-963.000	MISCELLANEOUS	3,220	2,000	-
DEPT: 756.000	BAKE SALE	1,053	3,300	-
493-756.000-963.000	MISCELLANEOUS	1,053	3,300	-
DEPT: 757.000	DECK ART	979	-	-
493-757.000-963.000	MISCELLANEOUS	979	-	-
DEPT: 758.000	FAMILY EVENTS	-	7,000	5,000
493-758.000-963.000	MISCELLANEOUS	-	7,000	5,000
DEPT: 759.000	DOWNTOWN LOYALTY PROGRAM	-	2,000	-
493-759.000-963.000	MISCELLANEOUS	-	2,000	-
DEPT: 760.000	DOWNTOWN MERCHANDISE	-	1,500	-
493-760.000-963.000	MISCELLANEOUS	-	1,500	-
DEPT: 761.000	ROCHESTER BRAND SUPPORT	-	20,000	-
493-761.000-963.000	MISCELLANEOUS	-	20,000	-
DEPT: 762.000	ROCHESTER POSED	-	-	3,500
493-762.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	2,500
493-762.000-963.000	MISCELLANEOUS	-	-	1,000
DEPT: 764.000	DOWNTOWN ROCHESTER CUPS	-	-	-
493-764.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 765.000	DOWNTOWN ROCHESTER CLOTHING	-	-	-
493-765.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 766.000	MAD MONEY MARCH	-	-	3,500
493-766.000-963.000	MISCELLANEOUS	-	-	3,500
DEPT: 767.000	FARMERS MARKET	-	-	10,000
493-767.000-760.000	FARMERS MARKET	-	-	10,000

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- REVENUE	1,658,333	1,308,644	1,105,140
DDA REVENUE	1,637,832	1,243,644	1,105,140
494-000.000-402.000 CURRENT PROPERTY TAXES	1,180,730	1,150,744	1,032,440
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	-	-	-
494-000.000-605.000 MEMBERSHIP PROGRAM	-	-	-
494-000.000-616.000 DDA FARMER'S MARKET	21,980	21,000	-
494-000.000-616.001 KRIS KRINGLE MARKET	-	-	-
494-000.000-626.000 DDA BUSINESS DEVELOPMENT	1,600	1,200	2,000
494-000.000-634.756 BAKE SALE	2,749	-	-
494-000.000-634.763 STREETSCAPE SPONSORSHIP	14,850	2,000	-
494-000.000-646.000 SALE OF PRINTED MATTER	-	-	-
494-000.000-665.000 INTEREST INCOME	-	1,200	1,200
494-000.000-665.002 INTEREST IN INV - CHASE SAVINGS	-	-	-
494-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	1,045	-	-
494-000.000-665.013 INTEREST INCOME TREASURY BILLS	-	-	-
494-000.000-665.015 INTEREST INCOME- SECURITIES	-	-	-
494-000.000-665.017 INTEREST INCOME - CHARTER ONE	-	-	-
494-000.000-665.022 INTEREST ON INVESTMENTS - COM	-	-	-
494-000.000-665.032 INTEREST ON INVESTMENTS - CHASE INV	-	-	-
494-000.000-665.056 WELLS FARGO INTEREST	-	-	-
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	-	-	-
494-000.000-671.002 CONTRIBUTIONS IN LIEU OF PARKING	-	-	-
494-000.000-671.003 CONTRIBUTIONS	-	-	-
494-000.000-672.002 PRINCIPAL SHOPPING DISTRICT	-	-	-
494-000.000-673.002 DDA PROPERTY FUNDRAISING SALE	22,665	-	2,000
494-000.000-673.003 ROCHESTER 100	7,000	-	-
494-000.000-676.000 ADMINISTRATIVE CROSS CHARGE	65,000	67,000	67,000
494-000.000-679.000 REIMBURSMNT INSURANCE LOSS	-	-	-
494-000.000-679.002 REIMBURSEMENT--OTHER	-	-	-
494-000.000-679.008 REIMBURSEMENT WELL RECONSTRUCT	15,000	-	-
494-000.000-692.000 MISCELLANEOUS	73,118	500	500
494-000.000-692.002 D.D.A. SNOW REMOVAL	-	-	-
494-000.000-692.003 GREEN CITY COMMITTEE	-	-	-
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	-	-	-
494-000.000-699.494 LOAN FROM CAPITAL PROJECTS	232,095	-	-
494-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-
BIG BRIGHT LIGHT SHOW	20,501	65,000	-
494-000.000-618.000 BIG BRIGHT LIGHT SHOW	20,501	25,000	-
494-000.000-618.001 BBLs - MIRACLE ON 4TH ST	-	-	-
494-000.000-692.004 PSD CONTRIBUTION BBLs	-	40,000	-
DEPT: 000.493 PROMOTIONS CMTE REVENUE	-	-	-
493-000.000-601.000 DPMP GENERAL ADMINISTRATION	-	-	-
494-000.493-608.000 PRINCIPAL SHOPPING DISTRICT	-	-	-
493-000.000-634.740 CALENDAR	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- EXPENDITURE:	2,143,609	1,308,644	1,105,140
DEPT: 752.000 BIG BRIGHT LIGHT SHOW	305,356	210,000	150,000
494-752.000-761.000 BIG BRIGHT LIGHT FUND RAISING	9,775	10,000	-
494-752.000-805.000 CONTRACTUAL SERVICES	295,581	200,000	150,000
DEPT: 896.000 OPERATIONS	727,357	604,773	590,750
494-896.000-701.000 SUPERVISOR SALARIES	60,173	60,008	61,028
494-896.000-701.001 EMPLOYEE WAGES	74,144	74,597	75,865
494-896.000-701.002 PART TIME WAGES	1,701	-	-
494-896.000-701.003 OVERTIME WAGES	1,625	6,432	4,074
494-896.000-700.000 EXPENDITURE CONTROL	-	-	-
494-896.000-703.130 DDA DIRECTOR - STAFF SALARIES	-	-	-
494-896.000-704.109 DDA WAGES PART-TIME	-	-	-
494-896.000-709.101 OVERTIME	-	-	-
494-896.000-710.101 LONGEVITY	2,100	2,800	3,500
494-896.000-715.000 FICA	11,223	10,950	11,538
494-896.000-716.000 HOSPITALIZATION	26,891	24,618	20,854
494-896.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	6,000	6,000
494-896.000-716.002 HOSPITALIZATION - RETIREE	-	-	-
494-896.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	7,000	-	-
494-896.000-717.000 EMPLOYEE LIFE INSURANCE	1,167	969	1,154
494-896.000-718.000 RETIREMENT CONTRIBUTION	18,854	22,150	25,523
494-896.000-718.001 DEFINED CONTRIBUTION	-	-	-
494-896.000-719.000 DENTAL/OPTICAL	2,500	4,200	3,500
494-896.000-720.000 WORKER'S COMP. INSURANCE	493	635	615
494-896.000-721.000 UNEMPLOYMENT COMP. INSURANCE	465	174	450
494-896.000-728.000 POSTAGE	5,883	14,500	10,000
494-896.000-729.000 PRINTING & OFFICE SUPPLIES	16,265	15,000	16,000
494-896.000-757.000 OPERATING SUPPLIES	985	1,000	1,000
494-896.000-760.000 FARMERS MARKET - OP SUPPLIES	15,324	10,000	-
494-896.000-761.000 BIG BRIGHT FUNDRAISING	-	-	-
494-896.000-801.000 ADMINISTRATIVE CROSS CHARGE	97,256	101,766	100,244
494-896.000-803.000 LEGAL SERVICES	29,419	5,000	5,000
494-896.000-804.000 AUDITING	3,780	4,239	3,704
494-896.000-805.000 CONTRACTUAL SERVICES - BIG BRIGHT	1,076	-	-
494-896.000-805.006 CONTRACT SVCS - PROMOTIONS COMMITTEE	-	-	-
494-896.000-805.008 CONTRACT SVCS - ORG. COMMITTEE	1,073	6,000	2,250
494-896.000-805.009 CONTRACT SVCS - BUS. DEV. COMMITTEE	8,709	10,000	10,000
494-896.000-805.010 CONTRACT SVCS - D.P.W.	32,627	23,000	23,000
494-896.000-805.011 CONTRACT SVCS - MAINTENANCE	35,939	22,000	22,000
494-896.000-805.012 CONTRACT SVCS - COPY MACH MTC	-	-	-
494-896.000-805.025 CONTRACT SVCS - DOWNTOWN POLICE	-	5,000	5,000
494-896.000-805.027 CONTRACT SVCS - CABLE CASTING	4,265	3,625	4,000
494-896.000-805.029 CONTRACT SVCS - GREEN CITY	466	-	-
494-896.000-805.030 CONTRACT SVCS - DUMPSTERS	51,241	46,110	44,893
494-896.000-805.031 CONTRACT SVCS - PARKING LOT SNOW	22,543	23,000	-
494-896.000-805.033 FIRE DEPT BANNER HANGING	-	-	-
494-896.000-805.034 CONTRACT SVCS - SIDEWALK SNOW	-	-	25,106
494-896.000-805.703 CONTRACT SVCS - EMPLOYMENT	634	750	750
494-896.000-815.000 CONTRACT SVCS - COMP MTC	-	500	500
494-896.000-840.000 CONTRACT SVCS - PERSONNEL RCRT	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
494-896.000-850.000 TELEPHONE	4,461	2,000	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	22,311	14,000	16,000
494-896.000-863.000 TRAVEL, MEETINGS & CONFERENCES	120	-	-
494-896.000-863.001 PROFESSIONAL DEVELOPMENT	530	750	750
494-896.000-863.002 TRAVEL	2,122	1,500	1,500
494-896.000-863.003 MAIN STREET MANAGER CERTIFICATION	-	-	-
494-896.000-864.000 LOCAL MILEAGE ALLOWANCE	47	-	750
494-896.000-883.000 COMMUNITY AFFAIRS	1,605	2,000	2,500
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	13,034	13,500	13,300
494-896.000-921.000 LIGHT & POWER	53,441	30,000	30,000
494-896.000-922.000 HEAT-BUILDING	597	400	400
494-896.000-923.000 WATER & SEWER CHARGES	-	-	500
494-896.000-931.000 MAINTENANCE & REPAIRS - EQUIP	413	500	500
494-896.000-931.368 MAINTENANCE - PROPERTY	-	-	-
494-896.000-940.000 RENTAL OF LAND	23,970	24,000	24,000
494-896.000-940.001 RENTAL OF LAND - MASONIC LOT	3,000	3,000	-
494-896.000-940.002 RENTAL OF LAND - D.D.A. OTHER	-	-	-
494-896.000-957.000 DUES & SUBSCRIPTIONS	1,800	1,500	1,500
494-896.000-961.000 CASH-SHORT OR OVER	-	-	-
494-896.000-963.000 MISCELLANEOUS	(284)	-	-
494-896.000-963.002 MERCHANT SERVICE FEES	5,323	100	2,000
494-896.000-964.001 TAXES-DUE TO OTHERS	-	-	-
494-896.000-964.002 REFUND - TAX ALLOCATION	58,077	5,000	5,000
494-896.000-964.004 ESCROW INTEREST DUE TO OTHERS	-	-	-
494-896.000-969.000 INSURANCE LOSSES & DED.	500	-	-
494-896.000-980.001 NEW EQUIPMENT-COMPUTER	-	1,000	1,000
494-896.000-989.000 UNALLOCATED	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 900.000	CAPITAL CONTROL	1,096,396	486,371	150,000
494-900.000-805.000	CONTRACTUAL SERVICES	-	-	-
494-900.000-910.001	FAÇADE/SIGN GRANT PROGRAM	5,470	5,000	-
494-900.000-974.000	SITE IMPROVEMENT	974	-	-
494-900.000-974.019	CAPITAL ASSETS - MAINT & MINOR	29,448	71,000	100,000
494-900.000-974.092	MAIN ST RECON- 2006	-	-	-
494-900.000-974.093	RIVER WALK BRIDGE 2006	-	-	-
494-900.000-974.094	RESURFACING PROGRAM -2007	-	-	-
494-900.000-974.095	MAIN ST ENHANCEMENT-2008	-	-	-
494-900.000-974.096	ALLEYWAY IMPROVEMENT STUDY2009	-	-	-
494-900.000-974.097	BIG BRIGHT LIGHT SHOW -2009	-	-	-
494-900.000-974.098	ROAD RESURFACE- 2009	-	-	-
494-900.000-974.099	WAYFINDING SIGNAGE PHASE1-09	-	-	-
494-900.000-974.100	ALLEY AESTHETICS	22,931	-	-
494-900.000-974.101	OLD TOWNE MILL/RECAP	3,030	-	-
494-900.000-974.102	SIDEWALK REPLACEMENTS 2010	-	-	-
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	-	-	-
494-900.000-974.107	WATER STREET PAVING	-	-	-
494-900.000-974.109	PAINT CREEK BRIDGE IMPROVEMENTS	65,623	-	-
494-900.000-974.110	RIVERWALK - IMPROVEMENTS	-	-	-
494-900.000-974.111	MICRO-LOAN OU ADMIN	-	-	-
494-900.000-974.121	SIDEWALK RECONSTRUCTION	-	10,000	10,000
494-900.000-974.124	MILL STREET EXTENSION	-	-	-
494-900.000-974.148	WAYFINDING SIGNAGE	80,785	126,000	5,000
494-900.000-974.149	MAIN STREET ENHANCEMENTS (PART OF 2012)	778,277	25,000	-
494-900.000-974.150	MAIN STREET ENHANCEMENTS (PART OF 2012)	19,507	-	-
494-900.000-974.151	MAIN STREET MANAGEMENT	2,293	-	-
494-900.000-974.152	MICRO-LOAN OU ADMIN	-	-	-
494-900.000-974.153	MICRO-LOAN DDA INVESTMENT	-	-	-
494-900.000-974.154	NORTH MAIN ST ENHANCEMENT	-	-	-
494-900.000-974.161	DUMPSTER ENCLOSURE REPAIRS	-	-	-
494-900.000-974.163	SPLASH PAD	3,819	-	-
494-900.000-974.165	PARKING MODEL	-	13,750	-
494-900.000-974.175	ROCHESTER BRANDING	-	-	-
494-900.000-974.177	DDA LANDSCAPE /MAINTENANCE RFP	3,599	-	-
494-900.000-974.178	ADV FUNDING - OLD TOWNE FYE 12	-	-	-
494-900.000-974.180	DDA YARDSALE PREPERATION	6,621	-	-
494-900.000-974.182	REPAYMENT OF ADV FUNDING-CITY	-	166,601	-
494-900.000-974.188	TRASH COMPACTORS	-	-	30,000
494-900.000-974.189	CONTRIBUTION -PARKING STRATEGY	-	-	-
494-900.000-975.000	PURCH, BLDGS, ADDITIONS, LAND	-	-	-
494-900.000-975.001	LAND PURCHASE -OPTION LEGACY	-	-	-
494-900.000-977.000	NEW EQUIPMENT	-	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	-	-	-
494-900.000-994.011	LAND CONTRACT - 312 MAIN ST	74,020	64,020	-
494-900.000-999.003	LIGHTING - ALLEY RESERVE	-	-	-
494-900.000-999.004	WALKWAY - RESERVE	-	-	-
494-900.000-999.005	MAIN STREET RECONSTRUCTION - RESERVE	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	14,500	7,500	214,390
494-965.000-964.002	REFUND-TAX ALLOCATION	-	5,000	-
494-965.000-999.202	TRANS TO MVH MAJOR STREET FUND	2,500	2,500	-
494-965.000-999.203	TRANS TO MVH LOCAL STREET FUND	-	-	-
494-965.000-999.397	TRANS TO DDA 1990 BOND DEBT	-	-	-
494-965.000-999.398	TRANS TO DDA 1991 BOND DEBT	-	-	-
494-965.000-999.399	TRANS TO DDA 1996 BOND DEBT	-	-	-
494-965.000-999.497	TRANS TO 91 DDA BOND DEBT	-	-	-
494-965.000-999.501	TRANS TO CAPITAL PROJECTS	-	-	164,390
494-965.000-999.516	TRANS TO AUTO PARKING FUND	12,000	-	50,000

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 499 GENERAL CAPITAL PROJECT - REVENUE	508,960	1,378,247	1,915,542
499-000.000-495.000 RECEIPTS- SIDEWALK CONST.	-	-	-
499-000.000-569.000 STATE GRANTS	38,270	988,500	-
499-000.000-569.001 ELIZABETH PARK DONATIONS	-	-	-
499-000.000-569.002 MUNICIPAL PARK DONATIONS	-	-	-
499-000.000-569.003 MDNR GRANT	-	-	98,285
499-000.000-648.000 HISTORICAL COMMISSION INCOME	-	-	-
499-000.000-665.000 INCOME ON INVESTMENTS	-	20,000	20,000
499-000.000-665.002 INTEREST ON INV - CHASE SAVINGS	-	-	-
499-000.000-665.003 INTEREST OF CERTIFICATE OF DEP	6,184	-	-
499-000.000-665.013 INTEREST INCOME TREASURY BILLS	-	-	-
499-000.000-665.015 INTEREST INCOME - SECURITIES	9,311	-	-
499-000.000-665.022 INTERST OF INVESTMENTS - COMERICA	294	-	-
499-000.000-665.032 INTEREST ON INVESTMENTS- CHASE INV	-	-	-
499-000.000-665.048 INTEREST INCOME - PNC BANK	84	-	-
499-000.000-665.054 FLAGSTAR BANK INTEREST	1,745	-	-
499-000.000-665.072 INTEREST ON INVESTMENTS- MBIA	-	-	-
499-000.000-665.073 INTEREST INCOME - AMBASSADOR	-	-	-
499-000.000-665.300 INTEREST ON SPECIAL ASSESSMENT	-	-	-
499-000.000-665.516 INTEREST ON ADVANCE	-	-	7,958
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	-	-	-
499-000.000-675.001 CONTRIB: COMMUNITY HOUSE	-	-	-
499-000.000-675.005 CONTRIBUTIONS - MEMORIALS	3,374	-	-
499-000.000-679.002 REIMBURSMENT - OTHER	-	-	-
499-000.000-692.000 MISCELLANEOUS INCOME	41	-	-
499-000.000-699.101 TRANSFER FROM GENERAL FUND	449,659	369,747	459,802
499-000.000-699.249 TRANSFER FROM FED REV SHARING	-	-	-
499-000.000-699.276 TRANSFER FROM CDBG - GENERAL	-	-	-
499-000.000-699.494 TRANSFER FROM DDA	-	-	164,390
499-000.000-699.500 TRANSFER FROM BRIDGE RES TAXES	-	-	-
499-000.000-699.516 TRANSFER FROM AUTO PARKING	-	-	118,348
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	-	-	1,046,759

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
FUND: 499 GENERAL CAPITAL PROJECT - EXPENDITURES		965,132	1,453,724	1,915,542
DEPT: 540.000	ADMINISTRATION	-	-	-
499-540.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 900.000	CAPITAL CONTROL	965,132	1,453,724	1,915,542
499-900.000-805.014	CONTRACT SVCS - GYPSY MOTH	-	-	-
499-900.000-805.022	CONTRACT SVCS - FORESTRY	-	-	-
499-900.000-806.000	ENGINEERING SERVICES	-	-	-
499-900.000-806.002	SHELDON ROAD EXTENSIONS	-	-	-
499-900.000-967.200	SIDEWALK CONSTRUCTION	58,919	50,000	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	-	-	-
499-900.000-973.008	STORMSEWER IMPROVEMENTS	-	-	-
499-900.000-974.000	SITE IMPROVEMENT	-	-	-
499-900.000-974.001	TREE PLANTING	-	-	-
499-900.000-974.002	TREE REMOVALS	-	-	-
499-900.000-974.006	BANK STABILIZATION	-	-	-
499-900.000-974.009	PAINT CREEK WALKWAY	-	-	-
499-900.000-974.012	TRAILWAY SIGNAGE	-	-	-
499-900.000-974.016	HOUSEHOLD HAZARDOUS WASTE	-	-	-
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	-	-	-
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	1,233	-	-
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	-	-	-
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	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
499-900.000-974.072 PAPERLESS BOARD PACKETS	-	-	-
499-900.000-974.073 MAIN STREET BRIDGE PARKING LOT	-	-	-
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	1,950	-	-
499-900.000-974.078 EMERGENCY GENERATOR - CITY HALL	-	-	-
499-900.000-974.079 HISTORICAL PROJECT	52,605	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 & BUILDII	-	-	-
499-900.000-974.082 ROOF REPLACEMENT- FIRE HALL	-	-	-
499-900.000-974.083 FD BUILDING IMPROVEMENT STUDY	-	-	-
499-900.000-974.084 DEVELOPMENT OF GIS SYSTEM	1,602	5,000	5,000
499-900.000-974.085 BIKE RACKS- PARK	-	-	-
499-900.000-974.086 SIGN -CITY CONTRIB DDA PROGRAM	900	-	-
499-900.000-974.087 BACKSTOPS - HALBACK & JC FIELDS	-	-	-
499-900.000-974.088 STREETLIGHTS - LETICA	-	-	-
499-900.000-974.089 911 SYSTEM SOFTWARE & HARDWARE	-	-	-
499-900.000-974.090 ELIZABETH STREET ADA RAMPS	-	-	-
499-900.000-974.091 761 LUDLOW CONSTRUCTION	-	-	-
499-900.000-974.108 MUNICODE ZONING ORDINANCE	-	-	-
499-900.000-974.112 MASTER PLAN UPDATE	4,043	-	-
499-900.000-974.113 BSA BUILDING AND RECORDS SOFTWARE	1,050	-	-
499-900.000-974.114 IMPROVE DPW OPERATION OPTIMIZATION	2,381	-	-
499-900.000-974.115 FD BUILDING IMPROVEMENT	-	-	-
499-900.000-974.116 REPAIR PARKING AREA	20,463	-	-
499-900.000-974.117 PATHWAY REHAB LIONS PAV AND COM HOUSE	-	-	-
499-900.000-974.118 ELIZABETH STREET PARK IMRPOVEMENTS	5,125	10,000	30,000
499-900.000-974.119 HOWLETT IMPROVEMENTS	6,904	10,000	30,000
499-900.000-974.120 UPDATE OF PARK MASTER PLAN	663	-	-
499-900.000-974.121 SIDEWALK RECONSTRUCTION	-	-	-
499-900.000-974.122 FIRE DEPARTMENT - SOLAR PANELS	-	-	-
499-900.000-974.125 TREES - GREAT OAKS ROW	-	-	-
499-900.000-974.126 SOUTH STREET DEVELOPMENT PLAN	-	-	-
499-900.000-974.127 CEMETERY VETERAN'S SECTION IMPROVEMEN'	639	40,000	30,000
499-900.000-974.128 COLUMBARIUM & MAUSOLEUM	31,300	-	-
499-900.000-974.129 REPLACEMENT OF PUBLIC CHAIRS IN COUNCIL	-	-	-
499-900.000-974.130 CUSTOMER SERVICE AREA	34,611	-	-
499-900.000-974.131 PAINT EXTERIOR	-	-	-
499-900.000-974.132 PAINT INTERIOR	-	-	-
499-900.000-974.133 REPLACE FIRE SIREN	-	-	-
499-900.000-974.134 SCOTT STREET PARK IMPROVEMENTS	5,593	46,754	-
499-900.000-974.135 REPLACE AND REHAB KIWANIS SHELTER	-	-	-
499-900.000-974.136 RECORDS MANAGEMENT	5,836	5,000	5,000
499-900.000-974.137 MAUSOLEUM REPAIRS	65,200	-	-
499-900.000-974.138 KEY CODE SYSTEM FOR RESTROOMS	-	-	-
499-900.000-974.139 ENTRANCE MESSAGE BOARDS	2,837	-	-
499-900.000-974.140 REPLACEMENT OF BOILER	-	-	-
499-900.000-974.141 REPLACEMENT OF CARPET	11,664	-	-
499-900.000-974.142 STORAGE GARAGE	94,115	-	-
499-900.000-974.143 FD BUILDING - DECON & QUARTERS	97,990	-	325,000
499-900.000-974.144 FD FURNACE REPLACEMENT	-	-	-
499-900.000-974.145 BIKE RACKS	-	-	-
499-900.000-974.146 IMPROVEMENTS AT BASEBALL FIELDS	1,486	15,000	10,000
499-900.000-974.147 POURED IN PLACE TOT LOT MATERIAL	3,298	-	-
499-900.000-974.148 WAYFINDING SIGNAGE	36,132	48,723	15,000
499-900.000-974.155 REPLACE KIWANIS SHELTER ROOF	22,180	-	-
499-900.000-974.156 TREE PLANTING	-	-	-
499-900.000-974.157 REPLACE OVERHEAD DOORS	-	12,000	12,000
499-900.000-974.158 FENCE ACCESS SECURITY SYSTEM	14,835	-	-
499-900.000-974.159 ROOF ON SOUTH DPW BUILDING	553	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
499-900.000-974.160 EXTERIOR PAINTING - DPW	9,680	-	-
499-900.000-974.162 MUNICIPAL PARK IMPROVEMENTS	-	10,000	10,000
499-900.000-974.164 PARK BENCH MEMORIALS	1,477	-	-
499-900.000-974.165 PARKING MODEL	30,845	-	-
499-900.000-974.166 PAINTING-PAINT CREEK BRIDGE	-	-	-
499-900.000-974.167 PAINT CREEK RESTORATION PROJ	29,316	750,000	-
499-900.000-974.168 BAND SHELTER	11,763	325,547	-
499-900.000-974.169 WALNUT & 2ND PROJECT	-	-	-
499-900.000-974.170 SIDEWALK & LIGHTING-WATER/WALN	2,062	-	-
499-900.000-974.171 WEST PAINTCREEK BRIDGE STAIRCA	-	-	-
499-900.000-974.172 TENNIS COURT RESURFACING	12,500	-	-
499-900.000-974.173 CRT CROSSING @ DEQUINDRE ROAD	12,512	-	-
499-900.000-974.174 LEONOR DENTAL BUILDING	-	-	-
499-900.000-974.175 ROCHESTER BRANDING	2,720	50,000	-
499-900.000-974.176 POLICE PATROL VESTS	-	25,700	-
499-900.000-974.179 CLINTON RIVER TRAIL-JOINT PROJ	26,473	-	-
499-900.000-974.181 MILL STREET/CRT STAIRCASE	336	-	-
499-900.000-974.183 WALK FOR HANDICAP DECK	-	-	-
499-900.000-974.184 WELL RECONSTRUCTION	5,000	-	-
499-900.000-974.185 KAYAK LAUNCH	-	-	-
499-900.000-974.186 POLICE SECURITY CAMERA SYSTEM	-	-	-
499-900.000-974.187 SAW GRANT APPLICATION	-	-	-
499-900.000-974.190 NEIGHBORHOOD HOUSE - ROOF	-	-	14,000
499-900.000-974.191 REPLATTING FLUSH TO MONUMENT	-	-	14,000
499-900.000-974.192 CEMETERY TREE REMOVE/REPLACE	-	-	35,000
499-900.000-974.193 COMFORT STATION - EAST OF PARK	-	-	229,490
499-900.000-974.194 JAYCEE B-BALL COURTS RESURFACE	-	-	20,000
499-900.000-974.195 DINOSAUR HILL EROSION CONTROL	-	-	10,000
499-900.000-974.196 MEMORIAL GROVE PARK	-	-	10,000
499-900.000-974.197 CLINTON RIVER LANDING	-	-	10,000
499-900.000-974.198 FIRE BUILDING - EXT. ENHANCE	-	-	100,000
499-900.000-974.199 NEW ELECTION PRECINCT SIX	-	-	10,000
499-900.000-974.200 PAINT CREEK RESTORATION PHASE 2	-	-	118,285
499-900.000-975.000 PURCHASE BUILDING ADDITIONS LAND	-	-	-
499-900.000-977.001 CABLE TV PROGRAMMING	2,250	-	-
499-900.000-979.001 PLAYGROUND EQUIPMENT	-	-	-
499-900.000-980.000 NEW EQUIPMENT - OFFICE	-	-	-
499-900.000-989.000 UNALLOCATED	-	-	-
499-900.000-999.494 TRANS TO DDA FUND	232,095	-	-
499-900.000-999.516 TRANS TO AUTO PARKING FUND	-	-	772,767

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 516 AUTO PARKING - REVENUE	171,913	425,526	1,471,345
516-000.000-629.000 DPW SERVICES	21,155	38,000	-
516-000.000-652.000 PARKING METERS	9,828	5,000	583,478
516-000.000-655.000 PARKING FINES	3,930	10,000	15,000
516-000.000-665.000 INVESTMENTS	-	-	-
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	-	-	-
516-000.000-665.058 CHASE-PARKING METER INTEREST	-	-	-
516-000.000-665.072 INTEREST ON INVESTMENTS - MBIA	-	-	-
516-000.000-671.002 LIEU OF PARKING	-	-	-
516-000.000-671.004 LIEU OF METERS - DDA	12,000	-	-
516-000.000-692.000 MISCELLANEOUS	-	100	100
516-000.000-699.101 TRANSFER FROM GEN FUND	125,000	120,816	50,000
516-000.000-699.494 TRANSFER FROM DDA	-	-	50,000
516-000.000-699.499 TRANSFER FROM CAP PROJ - OTHER	-	-	772,767
516-000.000-699.999 APPROPRIATED FUND BALANCE	-	251,610	-
FUND: 516 AUTO PARKING - EXPENDITURES	164,345	437,526	1,471,344
DEPT: 585.000 AUTO PARKING OPERATIONS	164,345	437,526	1,352,996
516-585.000-701.000 SUPERVISOR SALARIES	277	-	-
516-585.000-701.001 EMPLOYEE WAGES	5,594	15,549	15,274
516-585.000-701.002 PART-TIME WAGES	271	936	955
516-585.000-701.003 OVERTIME WAGES	4,502	2,738	2,732
516-585.000-703.108 ORDINANCE OFFICER SALARIES	-	-	36,511
516-585.000-703.131 AUTO PARKING MAINTENANCE WAGES	-	-	-
516-585.000-704.105 POLICE RESERVE/SEASONAL	-	-	26,520
516-585.000-709.102 OVERTIME NON-POLICE FICA	-	-	3,950
516-585.000-710.001 LONGEVITY POLICE NO-FICA	-	-	-
516-585.000-710.101 LONGEVITY	232	252	280
516-585.000-710.102 LONGEVITY NON-POLICE FICA	-	-	-
516-585.000-712.101 HOLIDAY PAY NON-POLICE -FICA	-	-	800
516-585.000-715.000 FICA	965	1,482	6,662
516-585.000-716.000 HOSPITALIZATION	1,922	1,114	11,430
516-585.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	900	900
516-585.000-716.002 HOSPITALIZATION - RETIREE	1,127	1,580	4,501
516-585.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	494	-	-
516-585.000-717.000 EMPLOYEE LIFE INSURANCE	85	112	450
516-585.000-718.000 RETIREMENT CONTRIBUTION	1,345	2,293	6,484
516-585.000-718.001 DEFINED CONTRIBUTION	25	-	-
516-585.000-719.000 DENTAL/OPTICAL	223	372	1,186
516-585.000-720.000 WORKER'S COMP. INSURANCE	543	1,012	2,778
516-585.000-721.000 UNEMPLOYMENT COMP. INSURANCE	-	20	471
516-585.000-722.000 SEVERANCE/SICK PAY	237	237	844
516-585.000-729.000 PRINTING & OFFICE SUPPLIES	-	-	-
516-585.000-741.000 UNIFORM ALLOWANCE	236	-	580
516-585.000-776.000 JANITORIAL SUPPLIES	-	-	-
516-585.000-782.000 MAINTENANCE MATERIALS	10,488	3,000	5,000
516-585.000-801.000 ADMINISTRATIVE CROSS CHARGE	89,444	92,370	37,317
516-585.000-802.000 ENGINEERING SERVICES	-	-	357,450
516-585.000-804.000 AUDITING	358	226	248

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
516-585.000-805.000 CONTRACTUAL SERVICES	5,550	10,200	70,000
516-585.000-805.020 CONTRACT SVCS - SNOW HAUL	-	-	-
516-585.000-805.031 CONTRACT SVCS - PARKING LOT SNOW	-	-	20,000
516-585.000-805.035 CONTRACT SVCS - LOT STRIPING	-	-	10,000
516-585.000-860.000 COMPUTER RENTAL	514	514	514
516-585.000-861.000 EQUIPMENT RENTAL	33,950	47,308	48,254
516-585.000-912.000 GENERAL INSURANCE	452	461	461
516-585.000-921.000 LIGHT & POWER	-	-	10,000
516-585.000-925.000 PARKING LOT-LIGHTING	5,512	4,350	5,103
516-585.000-931.000 MAINTENANCE & REPAIRS - EQUIP	-	500	500
516-585.000-940.000 RENTAL OF LAND	-	-	-
516-585.000-940.001 RENTAL OF LAND - MASONIC LOT	-	-	5,000
516-585.000-961.000 CASH-SHORT OR OVER	-	-	-
516-585.000-963.000 MISCELLANEOUS	-	-	10,000
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	-	250,000	366,000
516-585.000-985.001 METER OPERATIONS	-	-	95,668
516-585.000-985.002 METER WIFI/DATA/BACK-END COSTS	-	-	83,764
516-585.000-985.003 BRANDING/MARKETING/PR	-	-	12,000
516-585.000-985.004 METER PARTS/REPLACEMENTS	-	-	10,431
516-585.000-985.005 UTILITIES/MAINT - PLATFORMS	-	-	-
516-585.000-994.011 LAND CONTRACT - 312 MAIN ST	-	-	74,020
516-585.000-995.496 INTEREST ON ADV. - PLATFORM	-	-	4,683
516-585.000-995.498 INTEREST ON ADV. - OFF-STREET	-	-	-
516-585.000-995.499 INTEREST ON ADV. - ON-STREET	-	-	3,275
516-585.000-977.000 EQUIPMENT	-	-	-
DEPT: 965.000 APPROPRIATIONS TO OTHER FUNDS	-	-	118,348
516-965.000-999.002 TRANS-DDA LIEU OF PARKING	-	-	-
516-965.000-999.496 REPAYMENT TO CAPITAL - PLATFORM	-	-	69,641
516-965.000-999.498 REPAYMENT TO CAPITAL - OFF-STREET	-	-	-
516-965.000-999.499 REPAYMENT TO CAPITAL - ON-STREET	-	-	48,707
OTHER	-	-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 592 WATER AND SEWER RECEIVING - REVENUE	6,275,635	4,956,800	5,388,800
592-000.000-628.000 WATER SALES	661,420	750,000	816,750
592-000.000-628.001 DETROIT WATER SALES	1,520,532	1,500,000	1,633,500
592-000.000-630.000 SEWAGE DISPOSAL	2,625,733	2,650,000	2,885,850
592-000.000-630.001 INDUSTRIAL PRETREATMENT FEES	-	-	-
592-000.000-630.100 PARKE DAVIS DISPOSAL	-	-	-
592-000.000-630.200 PARKE DAVIS BONDS	-	-	-
592-000.000-635.100 WATER TAPS	2,470	1,100	2,000
592-000.000-635.200 WATER TAP INSP.	1,668	1,200	1,200
592-000.000-635.400 SEWER TAP INSP.	2,004	1,500	1,500
592-000.000-643.100 SALES OF METERS	7,155	1,000	1,000
592-000.000-656.000 PENALTY INCOME	44,681	50,000	45,000
592-000.000-665.000 INVESTMENTS	-	1,000	1,000
592-000.000-665.002 INTEREST ON INV - CHASE SAVINGS	-	-	-
592-000.000-665.003 INTEREST OF CERTIFICATE OF DEP	1,665	-	-
592-000.000-665.015 INTEREST INCOME - SECURITIES	-	-	-
592-000.000-665.022 INTEREST ON INVESTMENTS - COM	-	-	-
592-000.000-665.032 INTEREST ON INVESTMENTS - CHASE INV	-	-	-
592-000.000-673.000 SALE OF CAPITAL ASSETS	-	-	-
592-000.000-679.000 REIMBURSE. INS. LOSSES	-	-	-
592-000.000-679.002 REIMBURSEMENT- OTHER	-	-	-
592-000.000-692.000 MISCELLANEOUS INCOME	4,344	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	1,403,963	-	-
592-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
FUND: 592 WATER AND SEWER RECEIVING - EXPENDITURES		5,166,357	4,956,802	5,388,800
DEPT: 536.000	WATER DISTRIBUTION	750,149	428,511	461,927
592-536.000-701.000	SUPERVISOR SALARIES	5,539	-	-
592-536.000-701.001	EMPLOYEE WAGES	85,954	67,157	69,270
592-536.000-701.002	PART TIME WAGES	33,654	4,212	32,521
592-536.000-701.003	OVERTIME WAGES	17,712	12,593	12,803
592-536.000-703.132	WATER SUPT. WAGES	-	-	-
592-536.000-703.133	WATER DIST. OPERATOR WAGES	-	-	-
592-536.000-703.139	PLUMBING INSPECTOR WAGES	-	-	-
592-536.000-703.142	COMP TIME	-	-	-
592-536.000-709.104	OVERTIME - WATER DIST OPERATOR	-	-	-
592-536.000-710.001	LONGEVITY POLICE NO-FICA	-	-	-
592-536.000-710.101	LONGEVITY	2,402	1,841	1,841
592-536.000-715.000	FICA	10,154	6,590	8,951
592-536.000-716.000	HOSPITALIZATION	19,914	12,233	12,109
592-536.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	540	540
592-536.000-716.002	HOSPITALIZATION - RETIREE	14,966	6,900	5,787
592-536.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	5,116	-	-
592-536.000-717.000	EMPLOYEE LIFE INSURANCE	877	484	566
592-536.000-718.000	RETIREMENT CONTRIBUTION	13,612	9,246	10,077
592-536.000-718.001	DEFINED CONTRIBUTION	499	-	-
592-536.000-719.000	DENTAL/OPTICAL	2,314	1,756	1,560
592-536.000-720.000	WORKER'S COMP. INSURANCE	2,041	4,515	6,730
592-536.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	90	383
592-536.000-722.000	SEVERANCE/SICK PAY	10,100	1,035	1,085
592-536.000-741.000	UNIFORM ALLOWANCE	2,449	-	-
592-536.000-743.000	CHEMICALS	5,572	3,000	3,000
592-536.000-744.200	METER REPAIR - PARTS	-	-	-
592-536.000-745.000	TOOLS & EQUIPMENT	-	-	-
592-536.000-776.000	JANITORIAL SUPPLIES	-	-	-
592-536.000-782.000	MAINTENANCE MATERIALS	11,456	23,000	23,000
592-536.000-802.000	ENGINEERING SERVICES	-	10,000	8,086
592-536.000-805.000	CONTRACTUAL SERVICES	52,391	60,000	59,200
592-536.000-850.000	TELEPHONE	51,105	24,119	24,119
592-536.000-852.000	ALARM SYSTEM	3,447	-	-
592-536.000-863.001	PROFESSIONAL DEVELOPMENT	1,445	2,000	2,000
592-536.000-863.002	TRAVEL	-	200	200
592-536.000-921.000	LIGHT & POWER	85,097	73,000	73,000
592-536.000-922.000	HEAT-BUILDING	237	-	-
592-536.000-931.100	MAINTENANCE & REPAIRS - PLANT	5,868	10,000	10,000
592-536.000-931.336	MAINT & REPAIRS - FIRE HYDRANTS	4,653	-	-
592-536.000-932.100	MAINTENANCE & REPAIRS - PUMPS AND DISTRII	16,280	26,000	26,000
592-536.000-940.100	RENTAL OF D.P.W. BUILDING	12,000	12,000	12,000
592-536.000-941.000	EQUIPMENT RENTAL-PLANT	84,364	55,000	56,100
592-536.000-963.000	MISCELLANEOUS	1,645	1,000	1,000
592-536.000-968.000	DEPRECIATION	187,103	-	-
592-536.000-977.000	NEW EQUIPMENT	182	-	-
592-536.000-980.001	NEW EQUIPMENT-COMPUTER	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 537.000	WATER PLANT EXPENSE	176,680	202,966	205,206
592-537.000-701.000	SUPERVISOR SALARIES	6,844	14,800	14,897
592-537.000-701.001	EMPLOYEE WAGES	89,022	52,711	54,582
592-537.000-701.002	PART TIME WAGES	1,147	-	-
592-537.000-701.003	OVERTIME WAGES	5,934	6,383	6,610
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	2,286	1,428	1,428
592-537.000-715.000	FICA	9,463	6,008	6,172
592-537.000-716.000	HOSPITAL	18,951	11,771	11,648
592-537.000-716.002	HOSPITAL RETIREE	9,199	6,894	5,762
592-537.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	4,868	-	-
592-537.000-717.000	EMPLOYEE LIFE INSURANCE	834	514	569
592-537.000-718.000	RETIREMENT CONTRIBUTION	12,314	7,236	7,911
592-537.000-718.001	DEFINED CONTRIBUTION	617	1,184	1,192
592-537.000-719.000	DENTAL/OPTICAL	2,202	1,614	1,465
592-537.000-720.000	WORKER'S COMP. INSURANCE	1,383	4,119	4,508
592-537.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	70	182
592-537.000-722.000	SICK PAY	2,047	1,034	1,080
592-537.000-741.000	UNIFORM ALLOWANCE	2,330	-	-
592-537.000-743.000	CHEMICALS	-	5,000	5,000
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	2,921	-	-
592-537.000-805.000	CONTRACTUAL SERVICES	3,579	2,000	2,000
592-537.000-850.000	TELEPHONE	-	-	-
592-537.000-852.000	ALARM SYSTEM	473	7,000	7,000
592-537.000-863.001	PROFESSIONAL DEVELOPMENT	265	1,500	1,500
592-537.000-863.002	TRAVEL	-	200	200
592-537.000-921.000	LIGHT & POWER	-	71,500	71,500
592-537.000-922.000	HEAT-BUILDING	-	-	-
592-537.000-931.100	MAINTENANCE & REPAIRS - PLANT	-	-	-
592-537.000-932.100	MAINTENANCE & REPAIRS - PUMPS AND DISTRII	-	-	-
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 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 538.000	SEWER DISTRIBUTION	2,407,079	2,741,655	2,954,994
592-538.000-701.000	SUPERVISOR SALARIES	21,293	14,800	14,897
592-538.000-701.001	EMPLOYEE WAGES	32,863	41,664	42,323
592-538.000-701.002	PART TIME WAGES	20,883	1,404	1,432
592-538.000-701.003	OVERTIME WAGES	4,622	6,274	6,314
592-538.000-703.134	W.W.T.P. OPERATION WAGES	-	-	-
592-538.000-703.135	SEWER SYSTEM MAINT. DPW WAGES	-	-	-
592-538.000-709.105	OVERTIME - W.W.T.P. OPERATORS	-	-	-
592-538.000-710.101	LONGEVITY	1,306	1,036	1,141
592-538.000-715.000	FICA	5,472	5,147	5,230
592-538.000-716.000	HOSPITALIZATION	10,826	5,454	5,397
592-538.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	1,980	1,980
592-538.000-716.002	HOSPITALIZATION - RETIREE	6,668	5,750	4,739
592-538.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	2,781	-	-
592-538.000-717.000	EMPLOYEE LIFE INSURANCE	477	463	480
592-538.000-718.000	RETIREMENT CONTRIBUTION	7,238	5,967	6,561
592-538.000-718.001	DEFINED CONTRIBUTION	1,919	1,184	1,192
592-538.000-719.000	DENTAL/OPTICAL	1,258	1,262	1,100
592-538.000-720.000	WORKER'S COMP. INSURANCE	562	3,518	3,791
592-538.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	64	165
592-538.000-722.000	SEVERANCE/SICK PAY	1,381	863	889
592-538.000-741.000	UNIFORM ALLOWANCE	1,331	-	-
592-538.000-757.000	OPERATING SUPPLIES	7,027	10,000	10,000
592-538.000-782.000	MAINTENANCE MATERIALS	-	-	-
592-538.000-802.000	ENGINEERING SERVICES	7,458	25,000	25,000
592-538.000-803.000	LEGAL SERVICES	-	-	-
592-538.000-805.000	CONTRACTUAL SERVICES	67,643	210,000	200,200
592-538.000-805.019	CONTRACT SVCS - HHW	-	-	-
592-538.000-805.101	SANITARY DISPOSAL-OAKLAND	1,814,863	2,202,584	2,398,614
592-538.000-805.110	CONTRACT SVCS - ROOT CONTROL	20,017	10,000	-
592-538.000-805.111	LABORATORY TESTING	-	-	-
592-538.000-850.000	TELEPHONE	3,883	2,995	2,995
592-538.000-852.000	ALARM SYSTEM	2,096	-	-
592-538.000-921.000	LIGHT & POWER	9,027	-	-
592-538.000-922.000	HEAT-BUILDING	-	-	-
592-538.000-923.001	IWC CHARGES	-	-	-
592-538.000-925.100	RUNYON LIFT STATION	18	-	-
592-538.000-931.000	MAINTENANCE & REPAIRS - EQUIP	-	-	-
592-538.000-931.100	MAINTENANCE & REPAIRS - PLANT	271	-	-
592-538.000-931.200	MAINTENANCE & REPAIRS - SYSTEM	1,789	33,000	33,000
592-538.000-940.100	RENTAL OF D.P.W. BUILDING	6,000	6,000	6,000
592-538.000-942.000	EQUIPMENT RENTAL-SYSTEM	48,805	51,893	52,931
592-538.000-959.002	VACTOR DISPOSAL- STORM SEWER	705	6,000	6,000
592-538.000-963.000	MISCELLANEOUS	-	100	100
592-538.000-968.000	DEPRECIATION	268,551	-	-
592-538.000-980.000	NEW EQUIPMENT-OFFICE	-	-	-
592-538.000-996.010	INT OAK-MACOMB INTERCEPTOR	28,045	87,253	122,524
592-538.000-996.011	CHAPTER 21 DRAIN	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 540.000	ADMINISTRATION	266,669	263,709	267,617
592-540.000-729.000	PRINTING & OFFICE SUPPLIES	5,422	5,500	5,500
592-540.000-801.000	ADMINISTRATIVE CROSS CHARGE	205,117	206,970	209,665
592-540.000-803.000	LEGAL SERVICES	1,160	1,000	1,000
592-540.000-804.000	AUDITING	12,446	14,939	16,130
592-540.000-805.000	CONTRACTUAL SERVICES	1,515	1,040	1,061
592-540.000-805.013	PURCHASE WATER SHELBY	-	-	-
592-540.000-806.000	ENGINEERING SERVICES	834	-	-
592-540.000-850.000	TELEPHONE	4,325	336	336
592-540.000-860.000	COMPUTER RENTAL	12,891	12,891	12,891
592-540.000-861.000	EQUIPMENT RENTAL	-	-	-
592-540.000-863.001	PROFESSIONAL DEVELOPMENT	-	-	-
592-540.000-863.002	TRAVEL	154	-	-
592-540.000-912.000	GENERAL INSURANCE	9,678	10,235	10,235
592-540.000-930.000	MAINTENANCE AGREEMENT	-	-	-
592-540.000-940.200	RENTAL OF MUNICIPAL BUILDING	5,000	5,000	5,000
592-540.000-957.000	DUES & SUBSCRIPTIONS	-	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	-	-	-
592-540.000-963.000	MISCELLANEOUS	2,383	298	298
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.	5,744	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	1,065,780	1,285,000	1,341,540
592-541.000-805.013	PURCHASE WATER SHELBY	1,065,780	1,285,000	1,341,540
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	500,000	34,961	157,517
592-965.000-999.488	TRANS TO W & S IMPROVEMENT FUND	500,000	34,961	157,517
	OTHER		-	-

	FYE 2013	FYE 2014	FYE 2015
	Actual	Budget	Adopted
FUND: 661 REVOLVING EQUIPMENT - REVENUE	981,898	1,591,342	1,127,885
661-000.000-665.000 INVESTMENTS	-	7,500	3,000
661-000.000-665.002 INTEREST ON INV - CHASE SAVINGS	-	-	-
661-000.000-665.003 INTEREST OF CERTIFICATE OF DEP	2,546	-	-
661-000.000-665.015 INTEREST INCOME - SECURITIES	-	-	-
661-000.000-665.022 INTEREST ON INVESTMENTS - COM	-	-	-
661-000.000-665.032 INTEREST ON INVESTMENTS - BANK 1	-	-	-
661-000.000-665.041 FIRST MERIT MONEY MARKET INTEREST	861	-	-
661-000.000-665.072 INTEREST ON INVESTMENTS - MBIA	-	-	-
661-000.000-667.003 WATER & SEWER RENT	18,000	18,000	18,000
661-000.000-668.000 TELEPHONE	5,419	5,419	5,419
661-000.000-669.101 GEN. SERVICE COMPUTER	19,647	18,647	18,647
661-000.000-669.202 MAJOR & TRKLINE COMPUTER	1,633	1,633	1,633
661-000.000-669.203 LOCAL STREETS COMPUTER	1,047	1,047	1,047
661-000.000-669.209 CEMETERY COMPUTER	336	336	336
661-000.000-669.301 POLICE COMPUTER	8,053	8,053	8,053
661-000.000-669.336 FIRE DEPARTMENT COMPUTER	2,401	2,401	2,401
661-000.000-669.441 DPW COMPUTER	1,946	1,946	1,946
661-000.000-669.516 AUTO PARKING COMPUTER	514	514	514
661-000.000-669.528 SANITATION	-	-	-
661-000.000-669.592 WATER & SEWER COMPUTER	12,891	12,891	12,891
661-000.000-669.661 REV. EQUIPT COMPUTER	2,473	-	-
661-000.000-670.101 ADMINISTRATION	-	-	-
661-000.000-670.191 EQUIP RENTAL -ELECTIONS	-	-	-
661-000.000-670.202 MAJOR & TRUNKLINE	50,664	63,605	64,877
661-000.000-670.203 LOCAL STREETS	80,374	76,809	78,345
661-000.000-670.209 CEMETERY	45,057	43,391	44,259
661-000.000-670.265 CIVIC CENTER	2,224	-	2,000
661-000.000-670.289 POOL CAR	-	-	-
661-000.000-670.301 PUBLIC SAFETY	88,632	89,300	91,100
661-000.000-670.336 FIRE DEPARTMENT	8,820	125,000	111,700
661-000.000-670.371 PROTECTIVE INSPECTION	-	-	-
661-000.000-670.441 PUBLIC WORKS	40,955	54,762	55,857
661-000.000-670.494 DDA	-	-	-
661-000.000-670.516 AUTO PARKING	33,950	47,308	48,254
661-000.000-670.528 SANITATION	-	-	-
661-000.000-670.529 ENVIRONMENTAL SERVICES	84,673	188,244	103,380
661-000.000-670.592 WATER & SEWER	133,170	106,893	109,031
661-000.000-670.661 EQUIP RENTAL - REVOLVING EQUIP	-	-	-
661-000.000-670.751 PARKS & RECREATION	95,295	69,406	70,794
661-000.000-673.000 SALE - ASSETS	53,793	125,000	123,000
661-000.000-678.000 REIMBURSEMENT ALL INSURANCE	-	-	-
661-000.000-678.100 GAS REIMBURSEMENTS	186,525	154,901	151,401
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	-	-	-
661-000.000-699.404 TRANSFER FROM FIRE EQUIPMENT	-	-	-
661-000.000-699.999 APPROP. FUND BALANCE	-	368,336	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
FUND: 661 REVOLVING EQUIPMENT - EXPENDITURES		987,370	1,591,342	1,027,532
DEPT: 268.000	GARAGE	152,792	146,299	122,461
661-268.000-701.000	SUPERVISOR SALARIES	-	7,400	7,448
661-268.000-701.001	EMPLOYEE WAGES	54,735	56,761	45,716
661-268.000-701.002	PART TIME WAGES	4,550	936	955
661-268.000-701.003	OVERTIME WAGES	606	2,232	1,692
661-268.000-703.136	REVOLVING BLDG. MAINT WAGES	-	-	-
661-268.000-710.101	LONGEVITY	1,232	2,632	182
661-268.000-715.000	FICA	5,156	5,748	4,562
661-268.000-716.000	HOSPITAL	10,214	15,103	13,032
661-268.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	720	720
661-268.000-716.002	HOSPITAL RETIREE	4,958	6,679	4,286
661-268.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	2,624	-	-
661-268.000-717.000	EMPLOYEE LIFE INSURANCE	450	490	483
661-268.000-718.000	RETIREMENT CONTRIBUTION	6,637	8,125	4,603
661-268.000-718.001	DEFINED CONTRIBUTION	-	592	596
661-268.000-719.000	DENTAL/OPTICAL	1,187	1,618	1,665
661-268.000-720.000	WORKER'S COMP INSURANCE	1,247	4,088	3,431
661-268.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	73	188
661-268.000-722.000	SICK PAY	1,103	1,002	804
661-268.000-741.000	UNIFORM ALLOWANCE	1,256	-	-
661-268.000-778.000	BUILDING MAINTENANCE-MATERIAL	387	4,000	4,000
661-268.000-782.336	MAINTENANCE MATERIAL - FIRE	-	-	-
661-268.000-852.000	ALARM SYSTEM	-	-	-
661-268.000-921.000	LIGHT & POWER	8,999	6,600	6,600
661-268.000-922.000	HEAT-BUILDING	7,479	11,000	11,000
661-268.000-923.000	WATER & SEWER CHARGES	4,801	1,500	1,500
661-268.000-932.000	MAINTENANCE & REPAIR BUILDING	13,836	8,000	8,000
661-268.000-968.000	DEPRECIATION	21,336	-	-
661-268.000-977.000	NEW EQUIPMENT	-	1,000	1,000

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 269.000	RENTAL EQUIPMENT	696,070	389,336	389,664
661-269.000-701.000	SUPERVISOR SALARIES	277	-	-
661-269.000-701.001	EMPLOYEE WAGES	2,606	6,460	6,595
661-269.000-701.002	PART TIME WAGES	-	-	-
661-269.000-701.003	OVERTIME WAGES	-	-	-
661-269.000-703.137	REVOLVING EQUIP. GARAGE WAGES	-	-	-
661-269.000-709.101	OVERTIME	-	-	-
661-269.000-710.101	LONGEVITY	65	-	70
661-269.000-715.000	FICA	268	552	571
661-269.000-716.000	HOSPITAL	538	-	-
661-269.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	600	600
661-269.000-716.002	HOSPITAL RETIREE	261	646	541
661-269.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	138	-	-
661-269.000-717.000	EMPLOYEE LIFE INSURANCE	24	47	56
661-269.000-718.000	RETIREMENT CONTRIBUTION	350	1,041	1,229
661-269.000-718.001	DEFINED CONTRIBUTION	25	-	-
661-269.000-719.000	DENTAL/OPTICAL	63	140	100
661-269.000-720.000	WORKER'S COMP INSURANCE	-	432	472
661-269.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	6	15
661-269.000-722.000	SICK PAY	58	97	101
661-269.000-741.000	UNIFORM ALLOWANCE	66	-	-
661-269.000-745.000	TOOLS & EQUIPMENT	7,363	8,000	8,000
661-269.000-751.000	GAS, OIL AND LUBRICANTS	265,436	235,000	235,000
661-269.000-757.000	OPERATING SUPPLIES	5,510	7,000	7,000
661-269.000-782.100	MAINTENANCE MATERIAL VEHICLES	47,912	50,000	50,000
661-269.000-782.301	MAINTENANCE MATERIAL - POLICE	29,594	-	-
661-269.000-782.336	MAINTENANCE MATERIAL - FIRE	240	-	-
661-269.000-861.000	EQUIPMENT RENTAL	-	-	-
661-269.000-869.000	MISCELLANEOUS SUPPLIES & EXP	-	-	-
661-269.000-912.100	INSURANCE - FLEET	44,870	49,315	49,315
661-269.000-932.001	MAINT. & REPAIR - CONTRACTED	28,279	30,000	30,000
661-269.000-968.000	DEPRECIATION	262,129	-	-
661-269.000-977.000	NEW EQUIPMENT	-	-	-

		FYE 2013	FYE 2014	FYE 2015
		Actual	Budget	Adopted
DEPT: 289.000	ADMINISTRATION	106,984	136,407	127,906
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	-	-	-
661-289.000-703.108	ORDINANCE OFFICER SALARIES	-	-	4,564
661-289.000-709.102	OVERTIME NON-POLICE FICA	-	-	494
661-289.000-710.101	LONGEVITY	-	-	-
661-289.000-710.102	LONGEVITY NON-POLICE FICA	-	-	-
661-289.000-712.101	HOLIDAY PAY NON-POLICE FICA	-	-	100
661-289.000-715.000	FICA	-	-	395
661-289.000-716.000	HOSPITALIZATION	-	-	1,296
661-289.000-716.002	HOSPITALIZATION - RETIREE	803	-	405
661-289.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	-	-	-
661-289.000-717.000	EMPLOYEE LIFE INSURANCE	-	-	40
661-289.000-718.000	RETIREMENT CONTRIBUTION	203	-	505
661-289.000-718.001	DEFINED CONTRIBUTION	-	-	-
661-289.000-719.000	DENTAL/OPTICAL	-	-	110
661-289.000-720.000	WORKER'S COMP. INSURANCE	54	-	130
661-289.000-721.000	UNEMPLOYMENT COMP. INSURANCE	92	-	15
661-289.000-722.000	SEVERANCE/SICK PAY	120	-	76
661-289.000-741.000	UNIFORM ALLOWANCE	-	-	73
661-289.000-801.000	ADMINISTRATIVE CROSS CHARGE	67,801	69,372	52,657
661-289.000-804.000	AUDITING	1,801	2,641	1,669
661-289.000-805.000	CONTRACTUAL SERVICES	873	255	260
661-289.000-815.000	CONTRACT - COMP MTC	-	-	-
661-289.000-815.001	CONTRACT - COMP SOFT	25,773	49,011	49,991
661-289.000-850.000	TELEPHONE	472	1,024	1,024
661-289.000-852.000	ALARM SYSTEM	-	1,700	1,700
661-289.000-860.000	COMPUTER RENTAL	2,473	2,473	2,473
661-289.000-861.001	EQUIPMENT RENTAL-EXTERNAL	-	-	-
661-289.000-912.000	GENERAL INSURANCE	2,689	4,931	4,931
661-289.000-963.000	MISCELLANEOUS	70	1,000	1,000
661-289.000-969.000	INSURANCE LOSSES & DED.	1,535	1,000	1,000
661-289.000-980.004	COMPUTER SOFTWARE-PURCHASES	2,222	3,000	3,000
DEPT: 900.000	NON-OPERATING EXPENSES	31,524	919,300	387,500
661-900.000-974.028	UNDERGROUND TANK - REMOVAL	-	-	-
661-900.000-974.041	BUILDING EXPANSION	-	-	-
661-900.000-977.000	NEW EQUIPMENT	23,156	907,300	375,500
661-900.000-977.003	NEW EQUIP-EMERGENCY REPLACEMENT	-	-	-
661-900.000-977.004	NEW EQUIPMENT - TELEPHONE SYSTEM	-	-	-
661-900.000-980.001	NEW EQUIPMENT-COMPUTER	8,367	12,000	12,000
661-900.000-989.000	UNALLOCATED	-	-	-

Appendix B
Budget Resolutions
FYE 2015

[Page Intentionally Left Blank]



City of Rochester

400 Sixth Street
 Rochester, MI 48307
 P: (248) 651-9061
 F: (248) 651-2624
www.rochestermi.org

RESOLUTION

BUDGET ADOPTION – FISCAL YEAR 2014-2015

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 2014-2015 fiscal year shall start on July 1, 2014 and end June 30, 2015, 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, 2014, 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 21, 2014, 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 12, 2014, 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 2014-2015 fiscal year, the City Council hereby levy 11.5964 mills, and the voted millages for: Senior Citizens operations of .2440, and .19 mills for debt service on the 2001 General Obligation Bond to construct the Older Persons' Commission building for a total of 12.0304 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

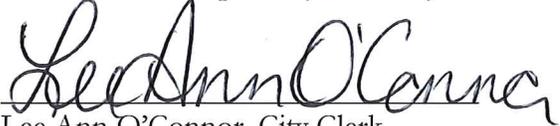
BE IT FURTHER RESOLVED THAT, the following appropriations, in summary, are hereby authorized for the 2014-2015 fiscal year:

TOTAL EXPENDITURES ALL FUNDS		24,480,743
General Fund		9,998,473
Special Revenue Funds		
Major Streets Fund		504,863
Local Streets Fund		881,212
Drug Law Enforcement Fund		50,000
CDBG Funds *		25,000
Cemetery Fund		161,255
Debt Service Funds		110,681
Capital Improvement Funds		
General Capital Project Fund		1,915,542
Water & Sewer Capital Fund		1,349,283
Fire Equipment Revolving Fund		-
Enterprise Funds		
Auto Parking Fund		1,471,344
Water & Sewer Fund		5,388,800
Internal Service Fund		
Revolving Equipment Fund		1,027,532
Downtown Development Authority		1,105,140
Principal Shopping District Fund		504,500

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 12, 2014.


Lee Ann O'Connor, City Clerk