

CITY OF ROCHESTER
PROPOSED BUDGET



FISCAL YEAR

2015-2016

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BR (Included in final budget)



City of Rochester

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City Manager's Budget Memorandum – Proposed Budget

April 13, 2015

TO: The Honorable Mayor and City Council

RE: Fiscal Year End 2016 Budget

Introduction

The Administration is proud to present the Honorable Mayor, City Council and the City of Rochester with the 2015-2016 (fiscal year end 2016) Budget. The fiscal year end (FYE) 2016 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 2016 budget document includes a summary projection of the FYE 2017 General Fund budget in the Supplemental Budget Information section of this document. The FYE 2017 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 2016 is \$31,651,780 for expenditures for all funds combined, which is approximately 25.7% higher than the amended FYE 2015 budget (as of January 1, 2015) for all funds (see Table 1 in the "Budget Summary Information" section of the budget). A \$6,000,000 expenditure for the construction of two Parking Platforms, being funded by bond proceeds is included in the FYE 2016 budget. A comparison of the FYE 2016 budget to the

FYE 2015 budget net of the Parking Platform construction, the FYE 2016 budget is 1.9% higher than the amended FYE 2015 budget.

The City is obligated to pass a balanced General Fund budget, meaning revenues must equal expenses. The General Fund budget of \$10,295,498 is balanced and includes no appropriation of General Fund balance (see Table 2 and Table 3). The FYE 2015 General Fund budget is approximately 3.0% higher than the amended FYE 2015 General Fund budget. The cash on-hand in the General Fund is projected to be \$8,431,838 at the conclusion of FYE 2016. A common measure of fund balance is the percentage of fund balance to current year budgeted expenses. The FYE 2016 budget projects the General Fund cash balance to be 87% 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 2015 fund balance is \$10,496,586. 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, 2013, and shows the unfunded accrued liability to be \$5,189,834, 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, 2014, is \$5,000,000 which represents 75% 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, 2014, and shows the unfunded accrued liability to be overfunded by \$515,431. 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, 2014, is overfunded by \$600,000, which represents 108% 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 \$651,573,650 in FYE 2015 to \$675,440,470 for FYE 2016, a 3.66% increase (see Table 7). The increase in overall taxable values resulted in an increase of approximately \$302,495 in revenue for the City’s General Fund from real estate taxes. Property values within the Downtown Development Authority district all increased, which resulted in a increase of approximately \$32,155 in revenue for the Downtown Development Authority Fund. For the FYE 2016 budget, total residential property values increased by 4.22%, total commercial property value increased by 1.54%, total industrial property values increased by 2.81% and personal property value fell by 5.09%. Personal Property values fell primarily as a result of a change in the State law. 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 FYE 2016 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 2016 total millage is approximately 12.4% less than the total millage of FYE 2007. 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).

During FYE 2015, the City issued \$12,000,000 in bonds for the construction of two Parking Platforms. The resulting bond debt payment included in the FYE 2016 budget for this transaction is \$728,711. As shown on Table 12, the City’s total annual bond debt continues to be low at \$850,294, which is approximately 3% of all budgeted expenditures.

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 \$951,150 in FYE 2015 to \$978,250 for FYE 2016. 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), which was replaced by City, Village, Township Revenue Sharing (CVTRS) in FYE 2015. The CVTRS requires municipalities to submit reports showing compliance with specific requirements of the legislation. The City has consistently complied with the requirements of the prior EVIP and current CVTRS legislation and intends to comply with the requirements during FYE 2016. The City anticipates receiving \$33,733 in CVTRS funding for FYE 2016. 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 CVTRS, 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. As a result of more funding available to the State to distribute to local governments for road funding, the City estimates an increase in budgeted Act 51 Funding from \$704,452 in FYE 2015 to \$734,866 for FYE 2016 (see Table 15).

The City's bond rating is AAA (Standard and Poor's), the highest rating possible.

FYE 2016 Highlights

Parking Strategy Implementation

During FYE 2014, the City received and City Council, Planning Commission and the Downtown Development Authority adopted a Parking Strategy for the downtown area of the City. The center piece of the Parking Strategy, two new Parking Platforms, started construction during FYE 2015 and will be completed during FYE 2016. At completion, the

Parking Platforms will have a combined 556 parking spaces. During FYE 2015, the City issued bonds in the amount of \$12,000,000 for the construction of the Platforms. As part of the bonding process, the City went through the bond rating process with Standard and Poor's and received a AAA bond rating. This is a significant accomplishment for any city, but particularly significant for a city with less than 15,000 residents, like Rochester. To recognize this prestigious designation, the City is promoting its status through the use of a branded logo:



Standard and Poor's RatingsDirect credit analysis report has been included as Supplemental #9 in the Supplemental Information section of the budget document.

When developing the pro-forma for the Parking Strategy, the City projected its bond interest rate for the Parking Platforms to be 4%. With the AAA rating for the bond offering, Jefferies, LLC purchased all of the bonds at a rate of 2.74%. The difference between 4% and 2.74% is over \$1,700,000 savings for the City over the 20 year life of the \$12,000,000 bond issuance.

The East Parking Platform began construction in January 2015 and is expected to open in June 2015. The West Parking Platform began construction in February 2015 and is expected to open November 2015. The FYE 2016 budget includes \$6,000,000 budget for the project. At this point in the construction, it is projected that the direct costs associated with the Parking Platform construction will be less than the \$12,000,000 budget. If the Parking Platform is completed under budget, the City will utilize the remaining bond funds for costs associated with the City's parking system, which is consistent with the Official Statement for the bond issuance.

During FYE 2014 and FYE 2015, major components of the Parking Strategy were completed, including installation of new on-street parking meters. The new rate of one dollar per hour was set and the meters accept credit card payment. Overall, the new 361 on-street meters have performed very well technologically and generally have been accepted well in the community. In addition to on-street parking meters, during FYE 2015, the City purchased and will be installing 260 off-street parking meters. The fee for the off-street parking spaces will be fifty cents per hour. It is important to note that the City will continue to have 403 off-street parking spaces downtown that will be free. This price tiered on-street and off-street parking system will allow the public to have parking and price options when visiting downtown.

During FYE 2015, the City also adopted new parking requirements in the zoning code. With the updating of the zoning code parking standards, the City can now proceed with developing a new parking management district (PMD) to replace the City's prior parking exempt zone. It is expected that the Planning Commission and City Council will adopt the PMD in early FYE 2016. Once adopted, the PMD and the already adopted new parking standards will be used

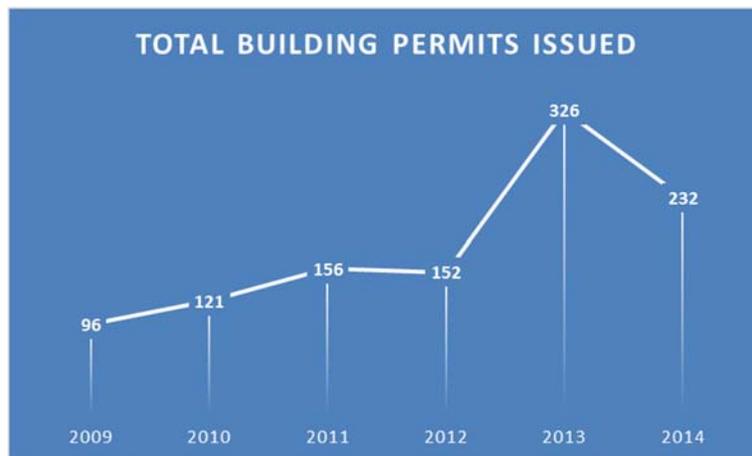
by City Council to consider a Special Assessment District (SAD) for those properties within the PMD that do not provide the parking required for their property on-site, but rather rely on the City’s public parking. The SAD will be used to funding the parking system, specifically, to fund, in part, the debt service for the new parking platforms.

At the conclusion of this fiscal year, the Parking Strategy will be fully implemented and it is planned that the parking system will operate as a breakeven enterprise. Going forward, 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 balanced 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 and create a breakeven, self-sufficient enterprise.

Real Estate Values

A national study of residential home value increases since 2009 (the peak of the “great recession”) found Rochester to have the 16th highest increase in residential values in the United States and ranked 1st in Michigan. Rochester’s growth in value of 40.43% since 2009 clearly show it as a place that people want to live.

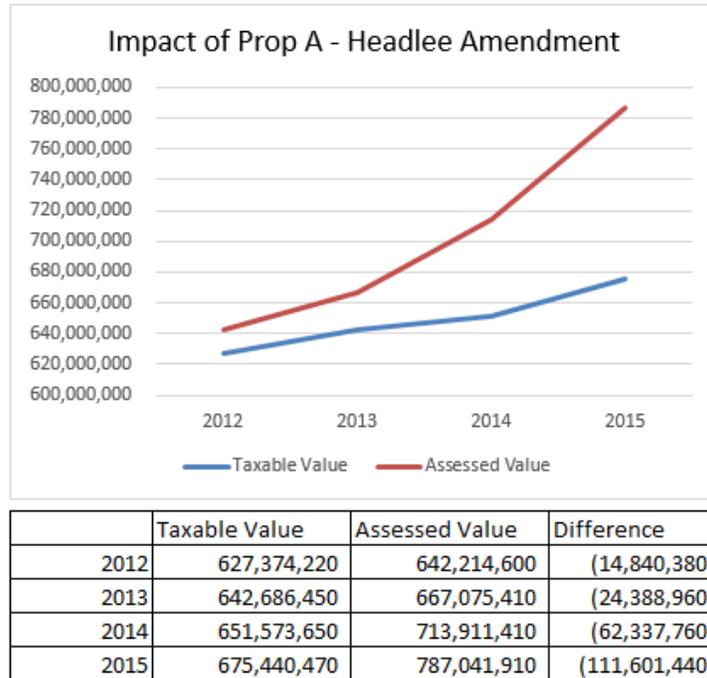
Much of the value increase is as a result of home owners investing their own properties. During calendar years 2009 through 2014 the City had a significant number of building permits issued, most of which were single family home reconstructions or renovations:



Though the increase in real value has been substantial, the growth in taxable value for the City is much more modest, as a result 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. For FYE 2016, the inflationary growth cap is 1.6%. The FYE 2016 budget includes an increase in property values of 3.66%. 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. In addition to the increase in residential values, the FYE 2016 budget includes the first increase in commercial property taxable value since 2009, a modest increase in industrial property values and a lowering of personal property values. As shown in the below graph, as real values



continue to increase, the corresponding increase in taxable values will continue to be suppressed by Prop A.



While Prop A significantly suppresses the taxable value the City will see in the near future, the spread between the Assessed Value and Taxable Value will serve the City well if in the longer term future there is a significant drop in Assessed Value. Because of the spread, the City will be able to see the drop in Assessed Value and make operational adjustments before the Assessed Value are low enough to reduce Taxable Value. This provides the City with a great planning opportunity, as the City continues to appropriately monitor the spread between Assessed Value and Taxable Value.

Three significant residential developments are expected to be constructed during FYE 2016. Each has received approval from the Planning Commission and are currently in various stages of engineering review or site development. Combined, they will bring over 300 new apartment units and \$50 million in development value to the City. The projects are First Street Lofts, Mill Town and Overlook.

Planning for the Future

During FYE 2015, the City adopted a new Master Plan. The plan is intended to provide guidance for the City through the year 2025. One of the primary focuses of the Master Plan is the City’s opportunity to increase the diversity of its housing options. As noted above, the real estate values in the City are increasing at a tremendous rate. The primary contributor of this growth are the older, smaller, homes on the west side of town being purchased, and being demolished or completely renovated and expanded in favor of a larger home. This phenomenon, combined with the higher cost homes on the east side of the City, is limiting



the housing options for people looking for homes in the \$250,000 to \$350,000 price range. While the City recognizes that the private sector must determine that it is in their best interest to develop projects to meet this gap, the Master Plan provides the City with some guidance on incentives the City can use to promote projects that would address this housing range. During FYE 2016, it is expected that the City will continue to focus on ways to work with developers to address this opportunity.

The Master Plan also developed a new Future Land Use Plan (FLUP). The FLUP includes some significant changes to the City's current Zoning Map. Throughout FYE 2016, it is expected that the Planning Commission will be evaluating and potentially amending the Zoning Map. The FYE 2016 budget includes \$6,800 for the Planner to assist the Planning Commission to evaluate the Zoning Map changes.

The Master Plan also highlights the City's historic qualities as the first settlement of Oakland County and the communal pride-of-place for the City. During FYE 2015, the City enacted legislation to create a non-contiguous Historic District. Non-contiguous means that the properties selected to be included in the Historic District will be individual (not, for example, a street or area of town; but rather a number of single properties). Further, the Historic District will be "opt-in," whereby property owners will need to affirmatively agree to have their property placed into a Historic District. During FYE 2016, the City expects to select the first properties to be included in its non-contiguous Historic District.

After three years of real estate tax revenue growth, which followed five years of real estate tax revenue decline, the City is in a position to consider investments to enhance quality of life amenities. The FYE 2016 budget includes funding to develop plans for City Council consideration during the fiscal year for: a Splash Pad at Municipal Park; a Master Plan for Jaycee Park; City Hall renovation; and a project to commemorate the City's Golden Bi-Centennial in 2017. Administration is also working on a South Street Redevelopment Plan (SSRP) for City Council's consideration during FYE 2016. The SSRP will be a multi-phased project, to start during FYE 2017, to enhance the economic development potential of the most underdeveloped industrial properties in the City.

Core Services and Infrastructure

Continuing with the road resurfacing of the east side streets started during FYE 2015, the FYE 2016 budget includes \$396,000 for phase two of project. 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. 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 will mill and resurface the streets.

During calendar year 2012, the City coordinated with MDOT the "Main Street Makeover," which rebuilt Main Street (M150) from the Paint Creek Bridge south to the Clinton River Bridge. This project was a total reconstruction of the road, including water and sewer infrastructure and sidewalk replacement. During calendar year 2015, the City will once again

be coordinating with MDOT to resurface Main Street from the Paint Creek Bridge north to the City boundary. This project is only a resurfacing project, with curb replacement, and is expected to have much less impact on the City than the “Makeover.” The project is part of a larger MDOT M150 resurfacing project that extends outside of the City’s boundaries. Though this project does not have a budget impact for the City, it will require considerable staff time to coordinate with MDOT and communicate with the community.

An important safety improvement is budgeted for FYE 2016, the upgrade of the intersection and traffic control signal at Dequindre and Runyon. The traffic signal is under the jurisdiction of the Road Commission of Oakland County (RCOC). Starting in 2013, the City police department brought to RCOC’s attention concerns regarding safety at the intersection. In the police department’s opinion, after analyzing traffic crashes in area, adding a left turn phase to the traffic control light would improve the safety of the intersection. During calendar year 2015, the RCOC agreed with the City’s analysis and authorized the upgrade of the intersection and traffic control signal during FYE 2016. The total project cost is \$175,000, the City is allocated 25% of the cost (\$43,750) based on one of the approaches to the intersection being in the City (the west Runyon approach). The City will use its Tri-Party funding (funding available from the County and the RCOC) to partially fund the project, and \$20,000 has been included in the General Capital Projects Fund for the project.

The FYE 2016 budget anticipates wholesale rate increases for water and sewer services of approximately 4% and 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 2016.

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 significant 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 2016 budget.

The City is in the final phase of studying and implementing an improved water and sewer rate structure. During calendar year 2015, the City received the final report from financial consultant Umbaugh and Associates to change the City’s rate structure. The current rate structure relies on a minimum usage rate, the new proposed rate structure will rely on a ready to serve fee and a commodity charge. The new rate structure will be more reflective of the actual usage of the customer and cost impact the customer has on the system.

The FYE 2016 Water and Sewer Capital Project Fund budget includes \$100,000 investment in the City’s water treatment plant and system. This investment is in the final phase 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 is currently studying the potential of adding an additional water treatment plant in the City in order to provide City water to the

eastern half of the City. Currently, the City has two water districts; the “west district” and the “east district.” The west district receives water from a City owned and operated well system, the east district receives water from DWSD (through a contract with Shelby Township). The west district rate is fully dependent on the rate setting of DWSD, which has historically increased significantly and is projected to increase even more sharply as more infrastructure maintenance is needed throughout the DWSD system (outside of the City boundaries). In contrast, the City’s west district rate is controlled locally, and costs to administer the system have been considerably less than DWSD. Though there is no amount in the FYE 2016 budget for the City’s further development of a second water well system, if the testing is successful, City Council may consider an amendment to the FYE 2016 budget to further explore this option.

During FYE 2015, the City engineering team of Anderson, Eckstein and Westrick (AEW) and Johnson and Anderson (J&A) presented 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 2016 budget includes \$330,000 to fund the most cost-effective projects to reduce the most I&I, as identified by the plan. 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, the City applied for a Stormwater and Wastewater Asset Management (SAW) grant from the MDEQ during FYE 2015, and the City was selected for \$800,000 in funding for the project to create and implement a sanitary and stormwater management system and for additional I&I investigations. The FYE 2016 budget includes the SAW grant project.

One of the major findings of the S-2 project was the City’s lack of capacity in one of its main sanitary sewer lines. The sewer line runs along just north of the Clinton River from about Mill Street to Letica Drive. The line is undersized and does not meet the theoretical capacity required to serve the western half of the City. Not only is this an immediate concern, but it absolutely limits the City’s planned economic development projects. The solution is to construct a Clinton River Interceptor (CRI) in the same area as the undersized line. The FYE 2016 budget includes \$1,070,456 for the CRI, which is expected to be constructed during the late summer and early fall of 2015.

Investing in the City’s river and trail network continues to be a high priority for the City during FYE 2016. During FYE 2015, the City received a grant from the Michigan Department of Natural Resources (MDNR) for \$118,285 for phase 3 of the Paint Creek Restoration project. The City has also received preliminary notification from the MDNR that it will be awarded its grant for phase 4 (\$100,000) of the project. The FYE 2016 budget includes the phase 3 funding (\$118,285 project, of which \$98,285 will be funded by MDNR) and will be amended if phase 4 funding (\$121,000 project, of which \$100,000 would be funded by MDNR) is formally awarded. The project continues the work of phase 1 and 2, which benefits the in-stream fish population and improves water quality and recreational opportunities for local

residents. In addition, the City is in the process of applying for a grant for phase 5 of the project, which if granted, may complete the restoration work on the Paint Creek. The FYE 2016 budget also includes a grant funded “look and feel” Clinton River Trail project. This is an inter-municipal project including the cities of Rochester, Rochester Hills and Auburn Hills to create consistent signage and amenities along the Clinton River Trail through the three communities. The improvements in the City of Rochester are budgeted to be \$209,000, of which \$156,750 will be funded by a Transportation Alternatives Program (TAP) grant from MDOT.

The City has again allocated its Community Development Block Grant (CDBG) funding for handicapped accessibility improvements at the Municipal Park. The City has received positive feedback from the public for the rubber safety surface placed at the east tot-lot play area in Municipal Park. During FYE 2016, the City will use its CDBG funding of \$25,000 to begin the transition of the west tot-lot play area starting with the area near the swings to replace wood chips with the poured-in-place safety rubber surface.

The General Capital Projects fund also includes a number of facility maintenance projects. The FYE 2016 budget includes \$70,000 for the replacement of the roof of the DPW south building; \$27,000 for a fire suppression system for the old section of the Fire Station; \$15,000 for furniture for the new public meeting room at the Fire Station; \$25,000 for tree removal and replacement at Mount Avon Cemetery; and \$25,000 for the replacement of the work shed at Mount Avon Cemetery.

Consistent with recent past budgets, the FYE 2016 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 2016.

Downtown Development Authority and Principal 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 increased in the district, after several years of significant reduction of values. The increase in value in the district will increase the tax captured revenue for the DDA by \$32,155. The FYE 2016 budget includes \$150,901 for the DDA starting a significant capital improvement project of replacing all of the pedestrian oriented street lighting in the district. The FYE 2016 budget also shows a continued policy shift for 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 was transferred to the Principal Shopping District

(PSD) for the FYE 2015 budget. During the budget meetings for the FYE 2016 budget, City Council passed a policy Resolution requesting the DDA and PSD to create a three year plan to transfer an additional \$300,000 of cost associated with marketing from the DDA to the PSD.

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 2016 PSD budget will be the third year of the three year assessment. During FYE 2015, the PSD significantly increased its fundraising activities, and this is expected to continue during FYE 2016. As noted above, the PSD has taken a significantly larger role in marketing of the downtown district and is expected to take an even larger role in the near future. This increased role will be considered while the PSD develops its funding and service plan in preparation for its request to City Council to consider a new SAD for FYE 2017.

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 2016 budget is 56, which is one less than FYE 2015 (see Table 16). The number of part-time employees included in the FYE 2016 budget is increased by two positions. During FYE 2015, the City eliminated the full-time position of Cashier and Financial Analyst and distributed the responsibilities to other full-time employees and created the part-time position of Customer Service Specialist (CSS). By eliminating the one full-time position and hiring two CSS positions, the City was able to save money and was able to expand its public hours of service from Monday through Friday 8:00 am – 5:00 pm to Monday through Thursday 7:00 am – 6:00 pm and Friday 7:00 am – 5:00 pm. The expanded hours provide citizens the opportunity to visit or call City Hall either before or after the traditional work hours of 8 to 5.

During FYE 2015, the City changed its compensation system for non-union employees. The new Market/Merit system is based on a concept of from time-to-time market adjustments for all positions, after review of similar positions in other communities (the market) and annual reviews to provide merit adjustments as the City's budget allows. The FYE 2016 budget does not include any Market adjustments for non-union employees (Market adjustments were reviewed and provided during FYE 2015). The FYE 2016 budget includes \$18,884 for distribution based on Merit for non-union employees. The Merit allocations will be awarded based on the employee's performance using the performance evaluation system.

The non-union 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 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.

The Police Officers Association of Michigan (POAM) contract expired December 31, 2014, and the City is currently in negotiations with the union. Any wage increase provided to POAM, as a result of a new negotiated contract, will directly impact the wages received by the Command Officers Association of Michigan (COAM) employees and American Federation of State, County and Municipal Employees (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. The AFSCME agreement expires during FYE 2016 (December 31, 2015). The FYE 2016 budget includes a contingency amount to account for a potential wage adjustment to the union wages during the fiscal year.

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 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 2016 health insurance cost for active employees is 7% less than the peak health care expense year for the City in FYE 2010.

The City’s premium cost (for the same health benefit) for calendar year 2015 was increased by 13.5%, which is the first increase after three years of lower premium costs. The City’s health care cost for active employees is a combination of premium cost and a fixed contribution to the employee’s deductible. Including the fixed contribution to the employee’s deductible and changes in status of individual employees, the City’s increase in health costs for FYE 2016 is budgeted to be 10.91%.

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 receive a defined contribution (DC) retirement contribution; over time this change will eliminate the City’s pension legacy costs. Currently, 19% of all full-time employees are on a DC plan. The City is also focused on options to develop a more conservative investment model for the funding that has been set aside to cover other post-employment health benefits (OPEB). After a public

bidding process, the City is in the process of moving its OPEB investments from MERS (where there is very limited investment choices) to ICMA-RC, which will provide the City with significantly more investment options. While the City is currently well-funded for both its pension and OPEB liabilities, the City is monitoring the impact that recently enacted GASB changes might have on the funded ratios.

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. Thank you also to Brian D'Annunzio, Intern and Financial Analyst, for his research and reports for City Council during this year's Goals and Objectives meetings. Special thanks go to Anthony Moggio, Assistant to the City Manager and Financial Analyst, 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. David Anason, Director of Public Works; Bud Leafdale, Interim 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" and 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 blueprint for how we will support "living" in Rochester for the next fiscal year. The budget and its components also support 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."

Throughout the FYE 2016 budget are investments in "living." Each operational and capital expense along with each fee and tax is balanced by a measure of "does it appropriately invest in "living." More than the dollars and sense, all decisions must be made through this lens of does it enhance "living" in our community. Operational improvements and efficient use of funds are not mutually exclusive. In fact, they can be completely aligned. The FYE 2016 includes several examples of this, but the most recent and prominent is the addition of office hours at City Hall. Adding service hours to the public and reducing current and long-term costs were achieved by exploring and embracing the creativity and willingness of employees to take on more responsibilities and to have flexible work hours. The result: lower costs, better customer service and more flexibility for employees. More than a win-win... it's a win x3!

As noted, the City's new status as a AAA bond rated community is more than a nice standard to compare to other cities, it truly is saving the taxpayers of Rochester and should be a source of pride for everyone involved in the City. From the Standard and Poor's opinion of the City's financial position RatingsDirect credit analysis report:

"Very strong budget flexibility; Very strong liquidity; Very strong economy; Strong management conditions; Strong budgetary performance; Strong debt and contingent liability profile; Strong institutional framework"

There is not much more to add to that.

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 Vettrano
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 FCA US, 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

November 4, 2014	Review of Potential Capital Projects with Department Heads.
November 25, 2014	Budget workshop with Department Heads.
December 5, 2014	Department Heads submittal of preliminary proposed Budget to City Manager.
December 15 - 19, 2014	City Manager review of Departmental Budgets with Department Heads.
January 19, 2015	Goals and Objectives – Water and Sewer Focus – Discussion with City Council.
February 21, 2015	Goals and Objectives – Discussion with City Council.
March 16, 2015	Goals and Objectives – Water and Sewer Focus – Discussion with City Council.
March 24, 2015	Goals and Objectives – DDA and PSD Focus – Discussion with City Council.
April 2, 2015	City Manager to finalize Budget recommendations.
April 2, 2014	Send the Notice of Public Hearing to be held on April 27, 2015, published on April 9, 2015.
April 7, 2015	Goals and Objectives – Reports Provided to City Council From Prior Goals and Objectives Meetings
April 9, 2015	Assembly of proposed Budget.
April 10, 2015	Submittal of proposed Budget to City Council.
April 13, 2015	Council receipt of proposed FYE 2016 Annual Budget.
April 20, 2015	Special Meeting of the City Council – Study Session on proposed Budget (as needed).
April 27, 2015	Public Hearing on proposed FYE 2016 Budget.
May 11, 2015	Adoption of FYE 2016 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, a summary of the City’s two year budget plan and other documents that assist the reader to gain a better understanding of the City operation.
- (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, 2015 through June 30, 2016 is FYE 2016 or FYE 16.

FYE 2015 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 15 Amended” is as of the end of March of the current fiscal year.

FYE 2014 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 2016 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 and Notes

The FYE 2016 budget includes the bond debt payment for the Parking Platform project. The revenue from the bonds was received into the Auto Parking Enterprise Fund, 516 and the expense for the annual bond debt payment is in the same Fund. No Debt Service Fund was established for the Parking Platform project because all of the funding is within one operational fund and it is not associated with a debt millage.

TABLE 1**All Funds Budgeted Expenditure Summary**

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
TOTAL EXPENDITURES ALL FUNDS	24,780,819	25,184,486	31,651,780
General Fund	9,712,449	9,998,476	10,295,498
Special Revenue Funds			
Major Streets Fund	653,960	848,448	673,380
Local Streets Fund	661,936	1,197,188	1,066,152
Drug Law Enforcement Fund	35,087	50,000	54,000
CDBG Funds *	25,591	25,000	27,500
Cemetery Fund	143,591	161,254	185,767
Debt Service Funds	467,896	97,799	121,583
Capital Improvement Funds			
General Capital Project Fund	1,699,261	1,948,092	994,904
Water & Sewer Capital Fund	3,016,366	1,391,283	2,360,456
Fire Equipment Revolving Fund	29,547	-	-
Enterprise Funds			
Auto Parking Fund	244,693	1,459,344	7,423,128
Water & Sewer Fund	5,367,038	5,388,802	5,526,689
Internal Service Fund			
Revolving Equipment Fund	1,030,799	1,027,536	1,228,054
Downtown Development Authority	1,367,144	1,097,264	1,145,670
Principal Shopping District Fund	325,460	494,000	549,000

* Community Development Block Grant Funds

TABLE 2

General Fund Summary	FYE 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
TOTAL REVENUE	9,892,340	9,998,474	10,295,498
REAL ESTATE TAXES	6,986,733	7,090,237	7,391,752
LICENSES & PERMITS	502,628	520,400	533,900
STATE RETURNS	1,006,703	1,006,350	1,034,243
SALES & SERVICES	609,575	673,653	616,530
FINES & FORFEITS	80,262	92,500	85,000
INTEREST INCOME	38,914	40,000	40,000
MISC. REVENUE	667,525	575,334	594,072
APPROPRIATED FUND BALANCE	-	-	-
TOTAL EXPENDITURES	9,712,449	9,998,476	10,295,498
CITY COUNCIL	72,886	73,359	74,563
CITY MANAGER	418,775	461,942	446,046
FINANCE	592,679	624,074	625,450
CITY CLERK	141,916	145,181	143,984
ELECTIONS	18,075	40,963	33,876
POLICE DEPARTMENT	3,365,227	3,387,572	3,560,687
FIRE DEPARTMENT	1,190,470	1,091,952	1,102,570
PROTECTIVE INSPECTIONS	179,173	224,982	245,920
PUBLIC WORKS	465,876	357,660	374,949
SANITATION	589,107	405,729	404,229
ENVIRONMENTAL SERVICES	329,440	335,276	381,678
PARKS & RECREATION	506,421	576,157	577,044
CIVIC CENTER	85,072	93,916	98,647
GENERAL SERVICES	308,603	335,891	356,440
BOARD OF REVIEW	1,419	2,123	1,675
ZONING BOARD OF APPEALS	4,359	1,975	4,050
PLANNING COMMISSION	42,774	37,650	40,100
HISTORICAL COMMISSION	5,649	10,000	10,000
LIBRARY	429,015	437,751	450,000
OLDER PERSONS COMMISSION	51,874	53,125	55,000
CONTINGENCY	17,108	50,000	50,000
APPROPRIATIONS TO OTHER FUNDS	896,532	1,251,198	1,258,590

TABLE 3

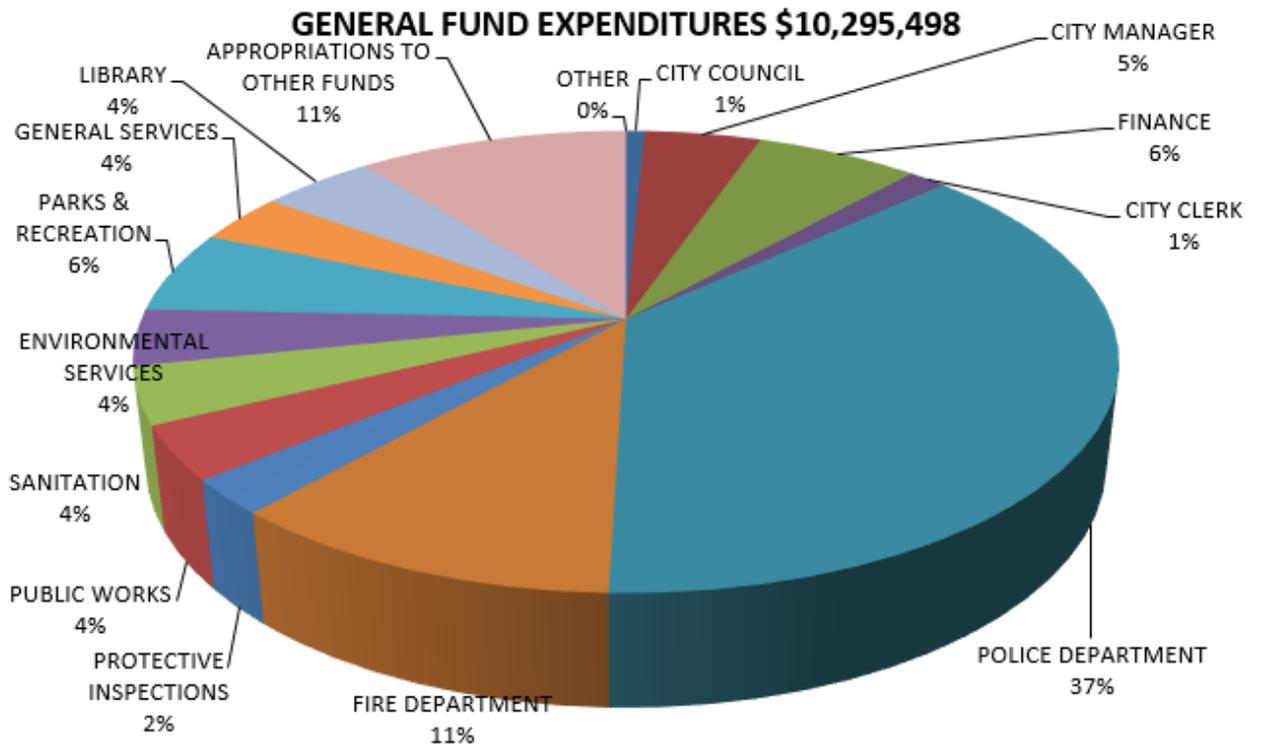
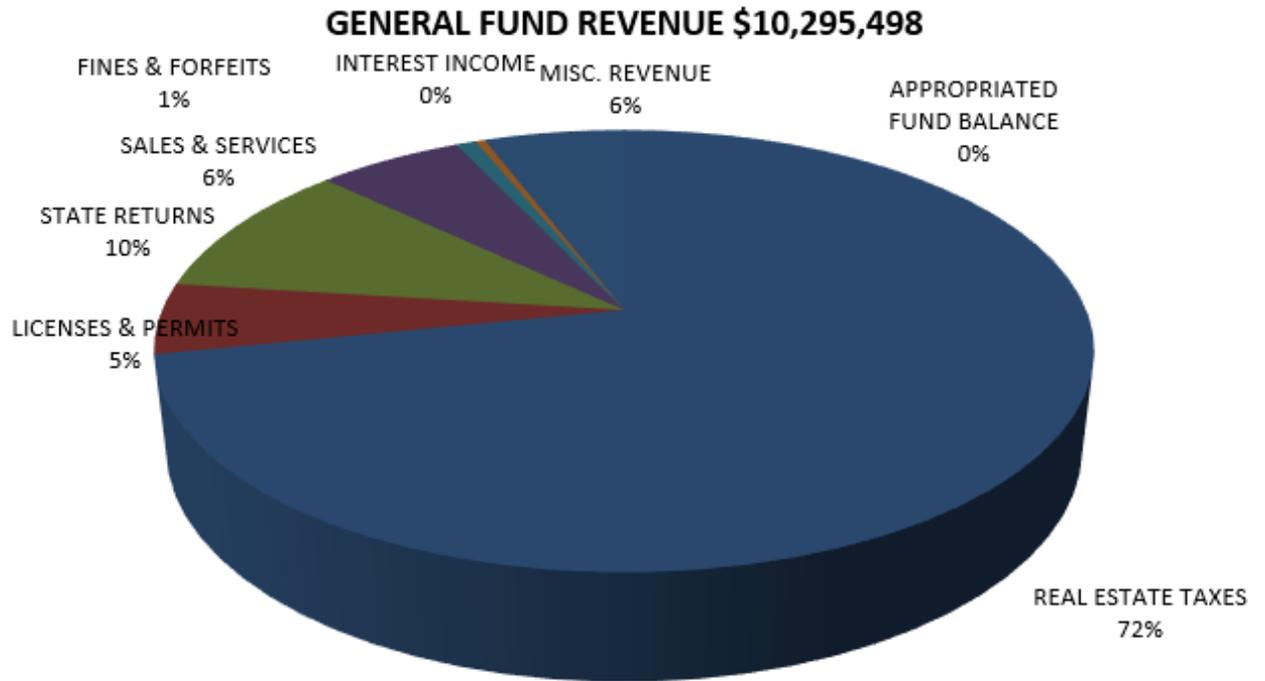
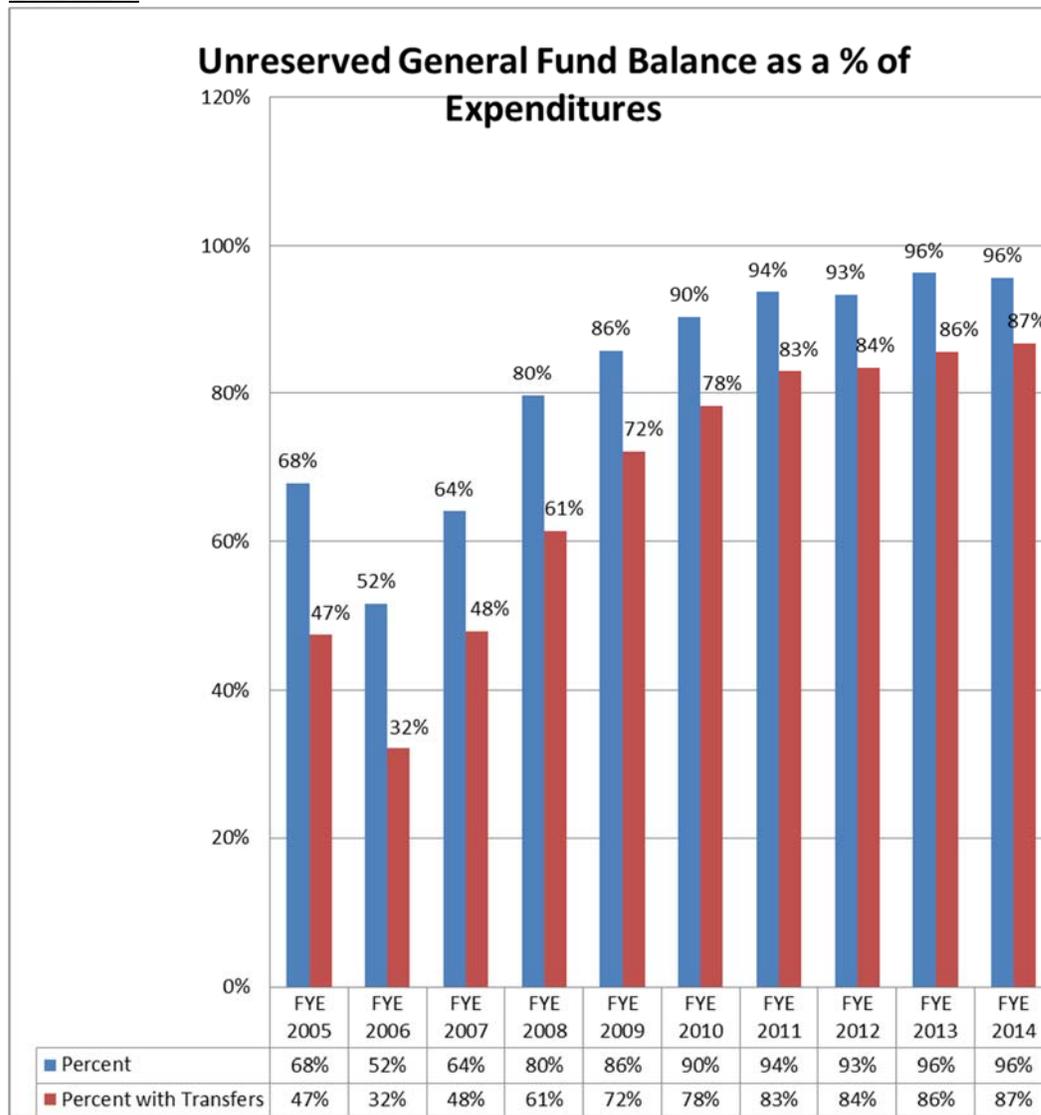


TABLE 4

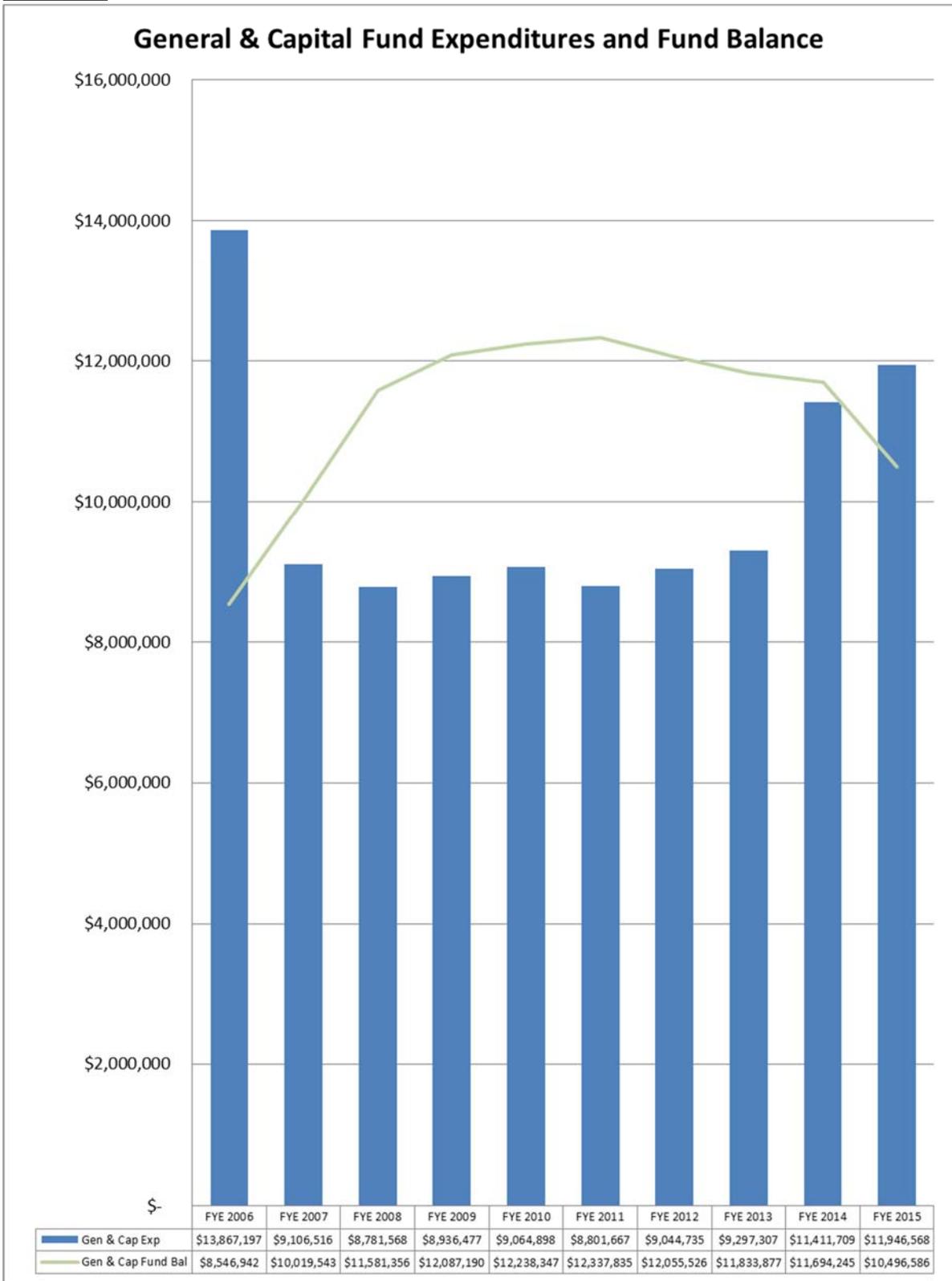


Audited General Fund Unreserved Fund Balance as a Percentage of Expenditures					
Fiscal Years Ending 2005 to 2014					
Fiscal Year	Expenditures	Transfers	Unreserved Fund Balance	Percent	Percent with Transfers
FYE 2005	7,308,825	3,143,383	4,957,111	68%	47%
FYE 2006	7,627,257	4,681,870	3,939,212	52%	32%
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%
FYE 2014	8,815,918	896,532	8,431,838	96%	87%

Source: City of Rochester Audits



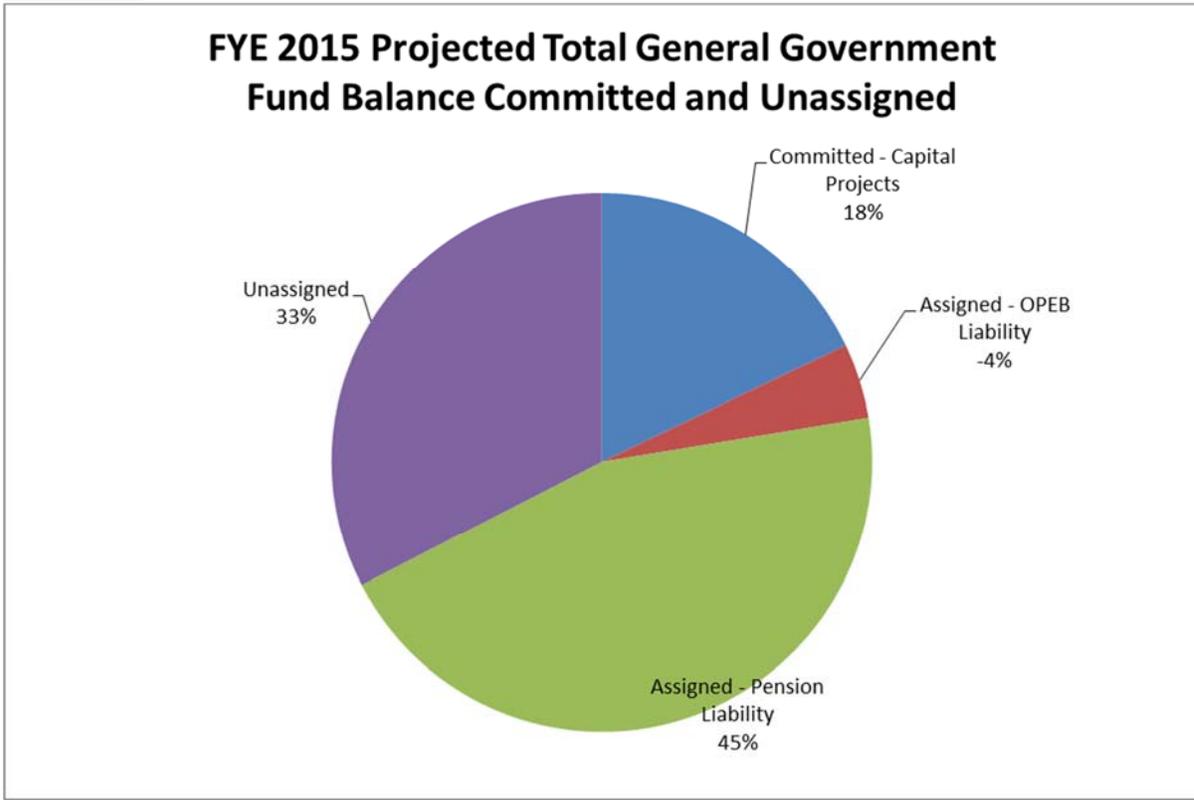
TABLE 5



Source: City of Rochester Audits and Budgets



TABLE 6



Total General Government Fund Balance Committed and Unassigned	
Committed - Capital Projects	\$ 2,064,750
Assigned - OPEB Liability	\$ (515,431)
Assigned - Pension Liability	\$ 5,189,834
Unassigned	\$ 3,757,433
Total Fund Balance	\$ 10,496,586

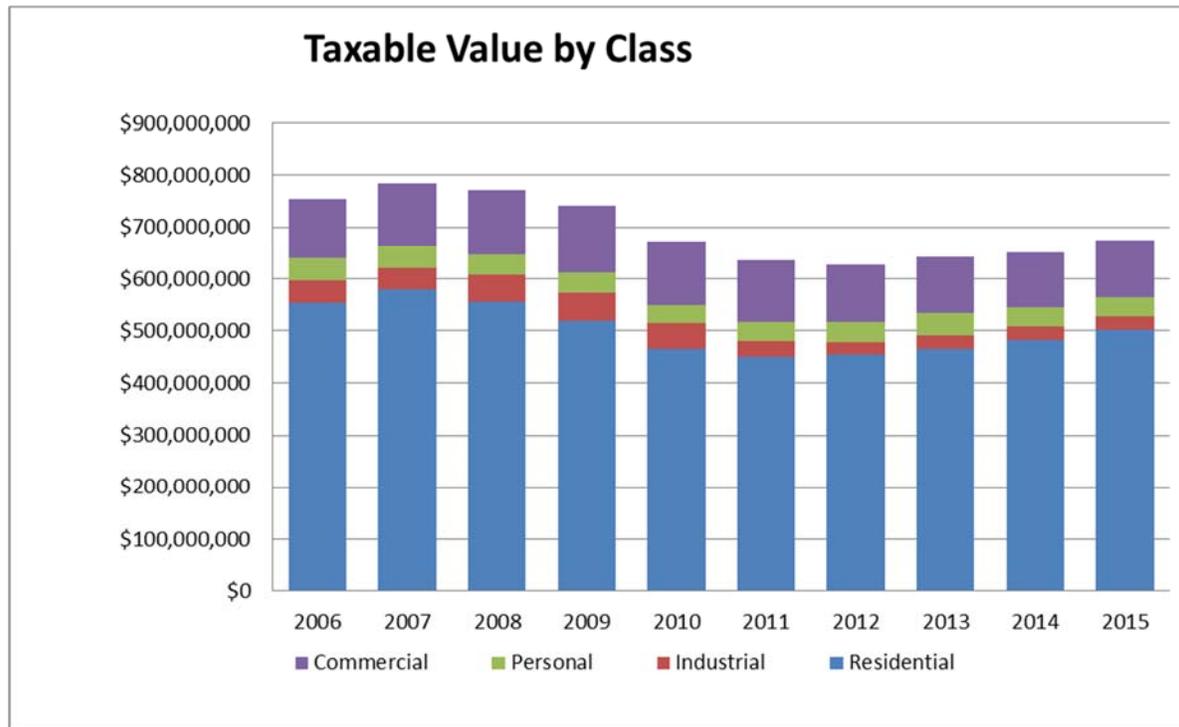
Committed fund balance includes amounts that can only be used for specific purposes as defined by formal City Council action. Formal City Council action is defined as approval by motion or resolution at a City Council meeting or by actions set forth by the City Council in the adopted budget. City Council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



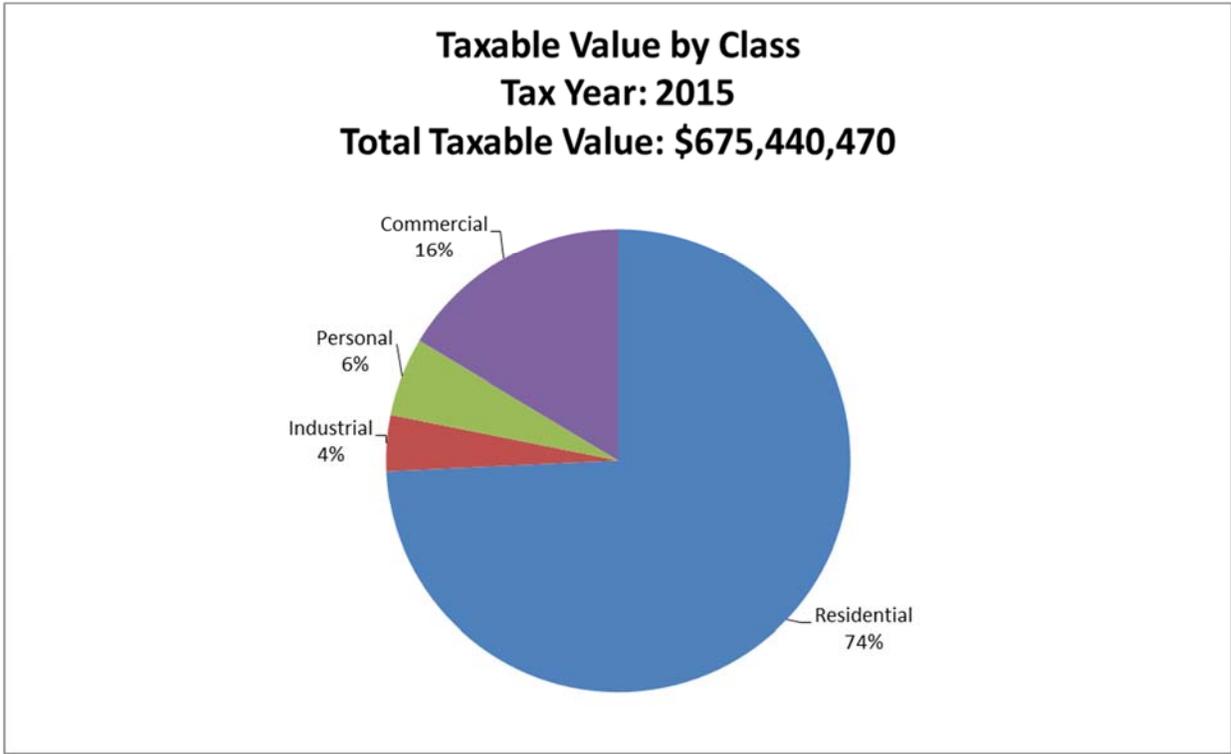
Year	Residential	Industrial	Personal	Commercial	Total	Change
2006	553,540,960	42,049,050	43,422,620	114,838,930	753,851,560	4.36%
2007	578,389,250	41,523,040	43,403,130	120,682,600	783,998,020	4.00%
2008	554,858,220	52,895,550	39,335,660	123,733,500	770,822,930	-1.68%
2009	518,116,780	53,808,740	39,963,070	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%
2015	501,524,100	26,404,300	36,899,700	110,612,370	675,440,470	3.66%

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.*

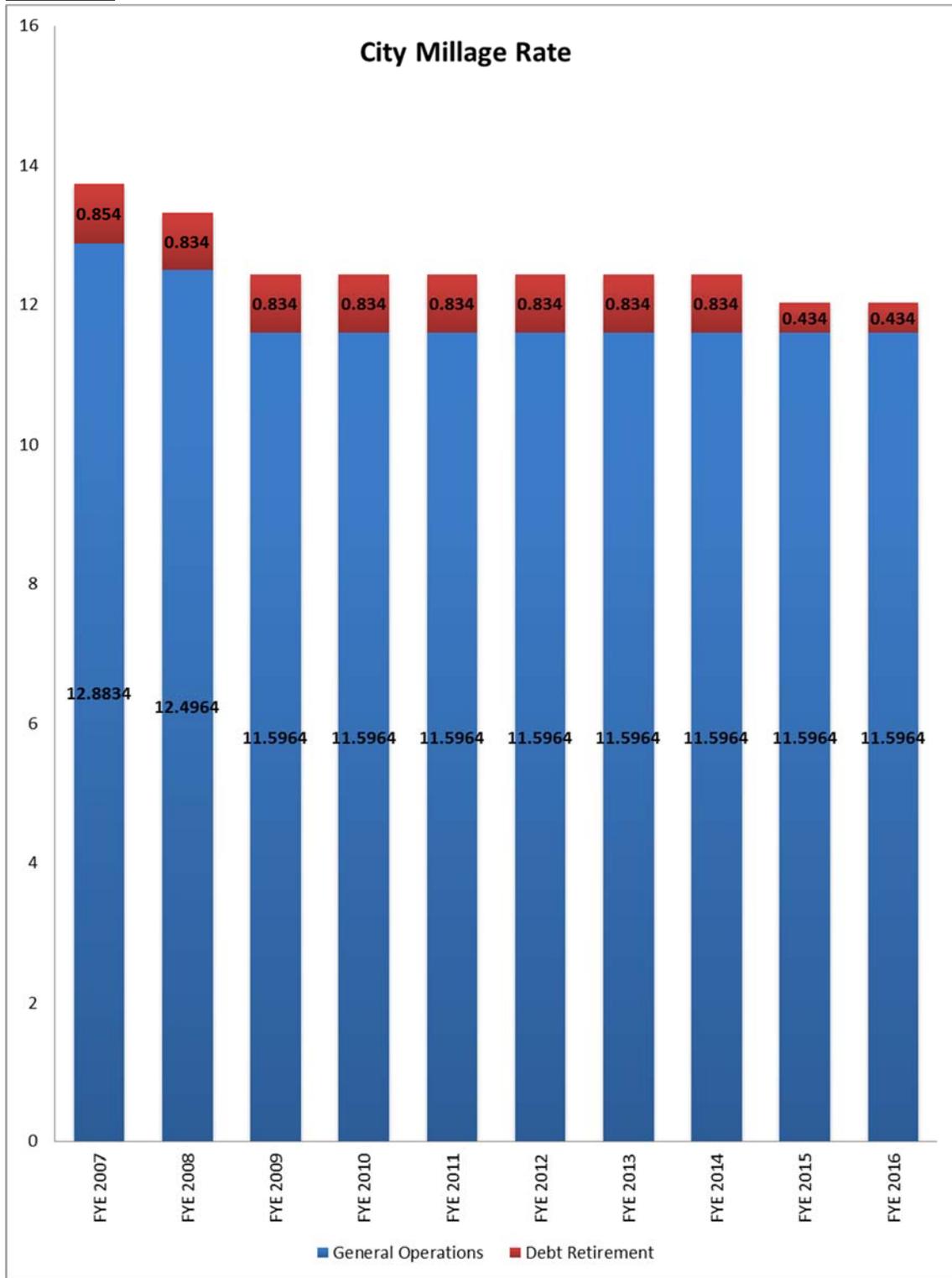
TABLE 8



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

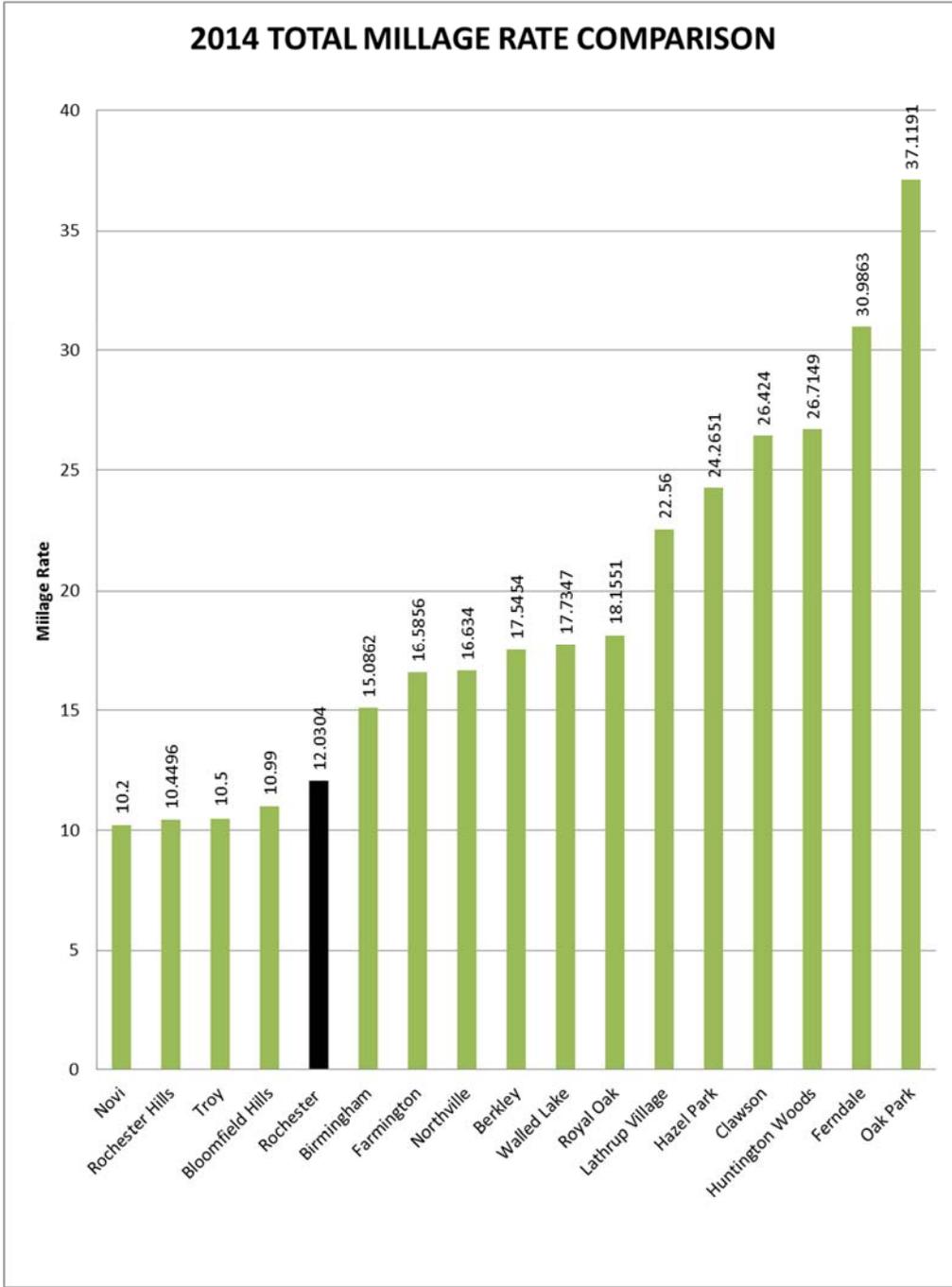


Source: City of Rochester Budgets

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



TABLE 10

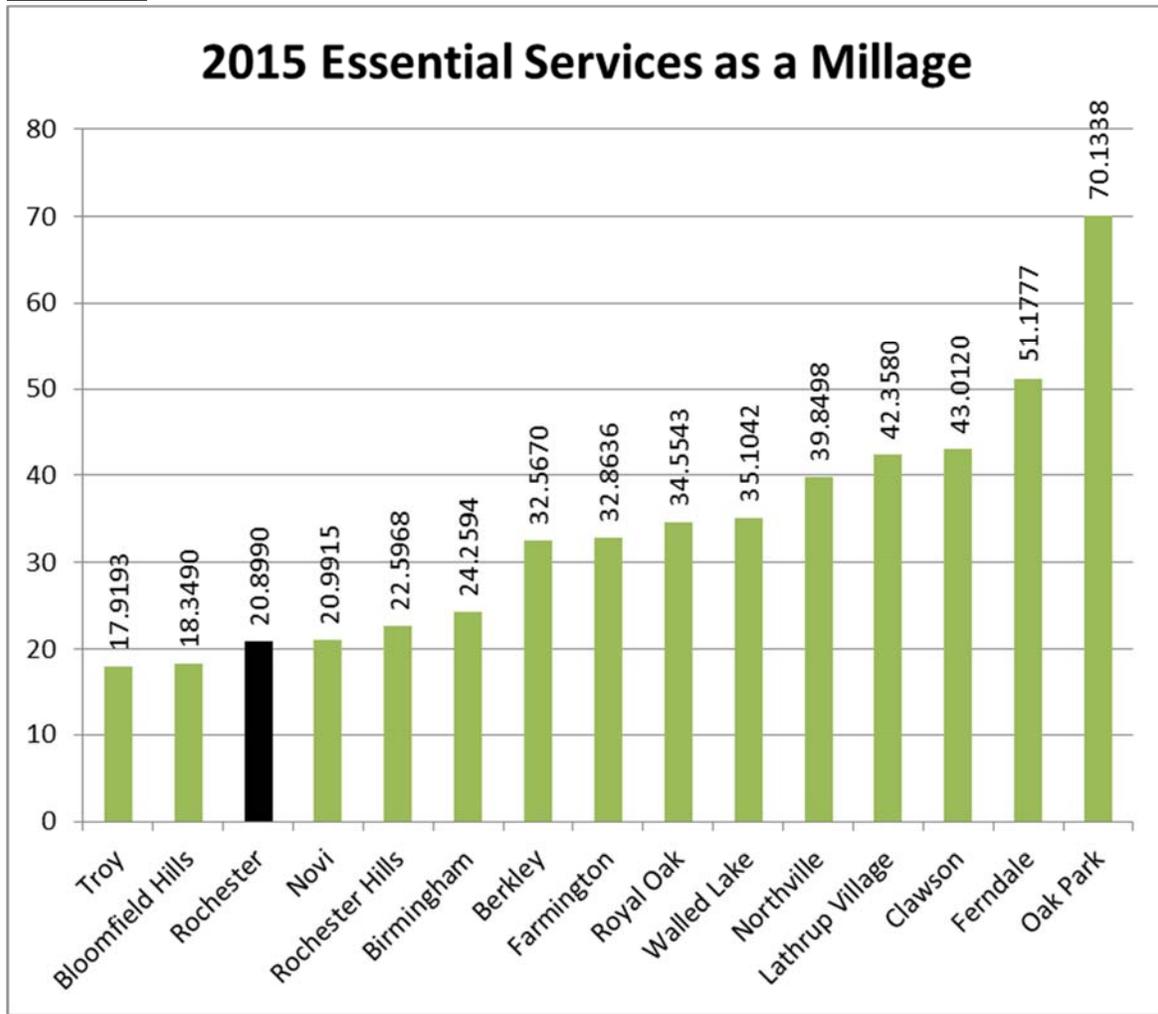


Source: Oakland County Equalization Department

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



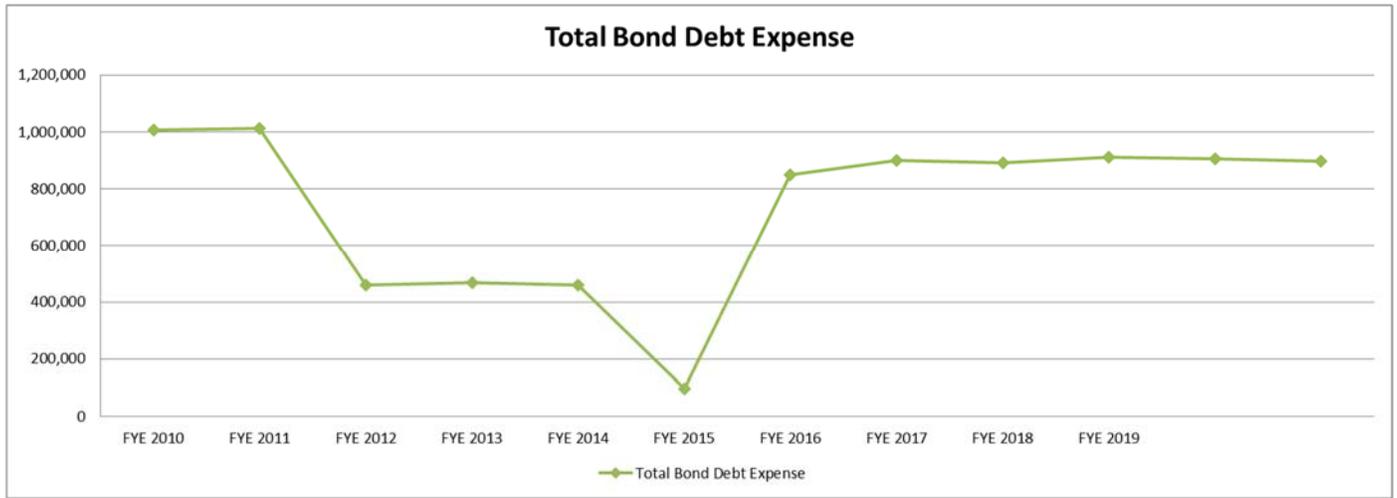
Source: Compiled by Rochester Staff from Public Audits and Budget Documents

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	FYE 2020	FYE 2021
Total Bond Debt Expense	1,006,800	1,013,700	459,075	468,500	458,116	97,799	850,294	898,885	892,755	911,496	904,751	897,877
2015 Parking Platform Bond	-	-	-	-	-	-	728,711	753,875	754,675	755,275	755,675	755,875
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	149,076	142,002
1994 Sanitary Sewer Interceptor	309,000	320,825	333,000	345,500	357,000	-	-	-	-	-	-	-
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

TABLE 13

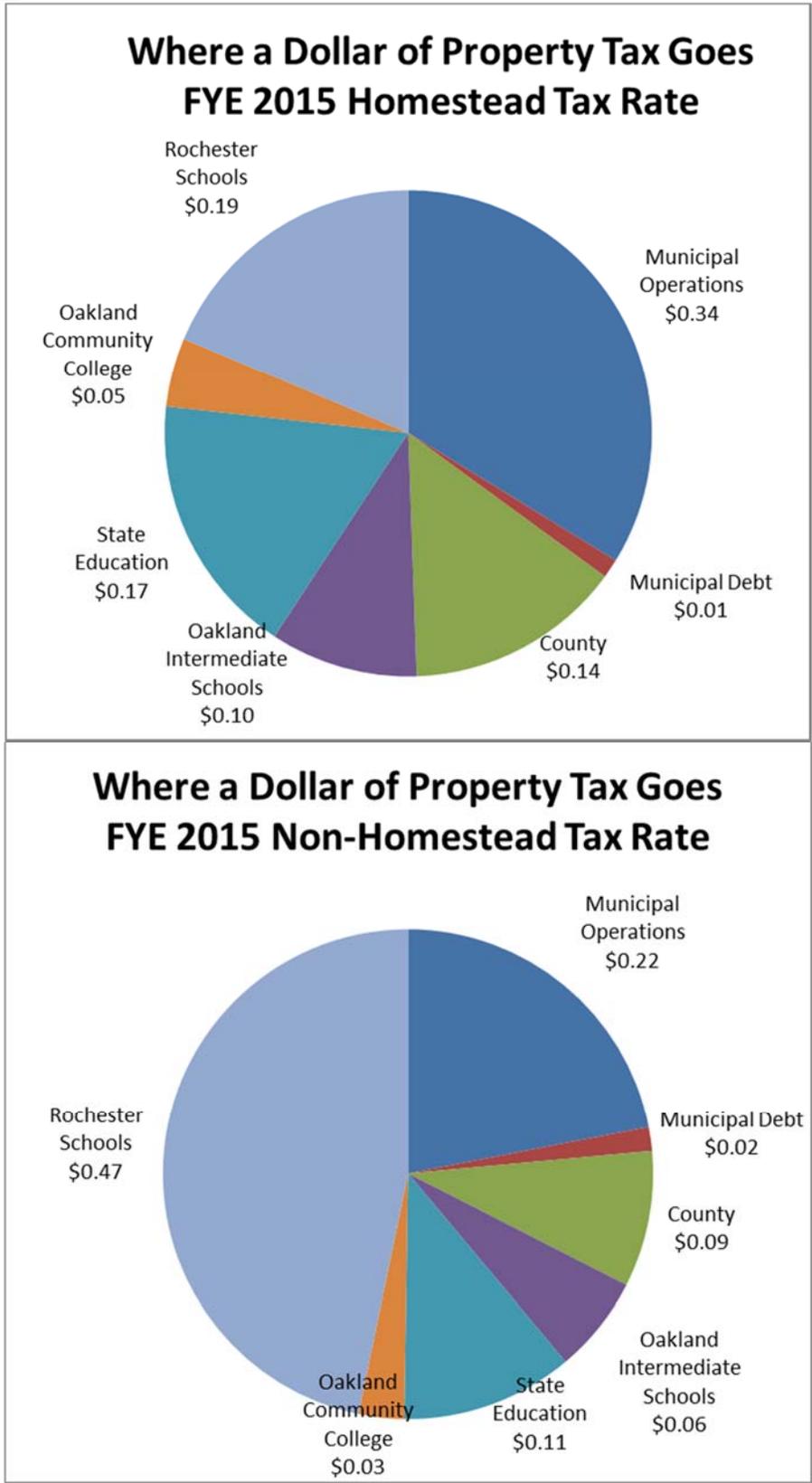
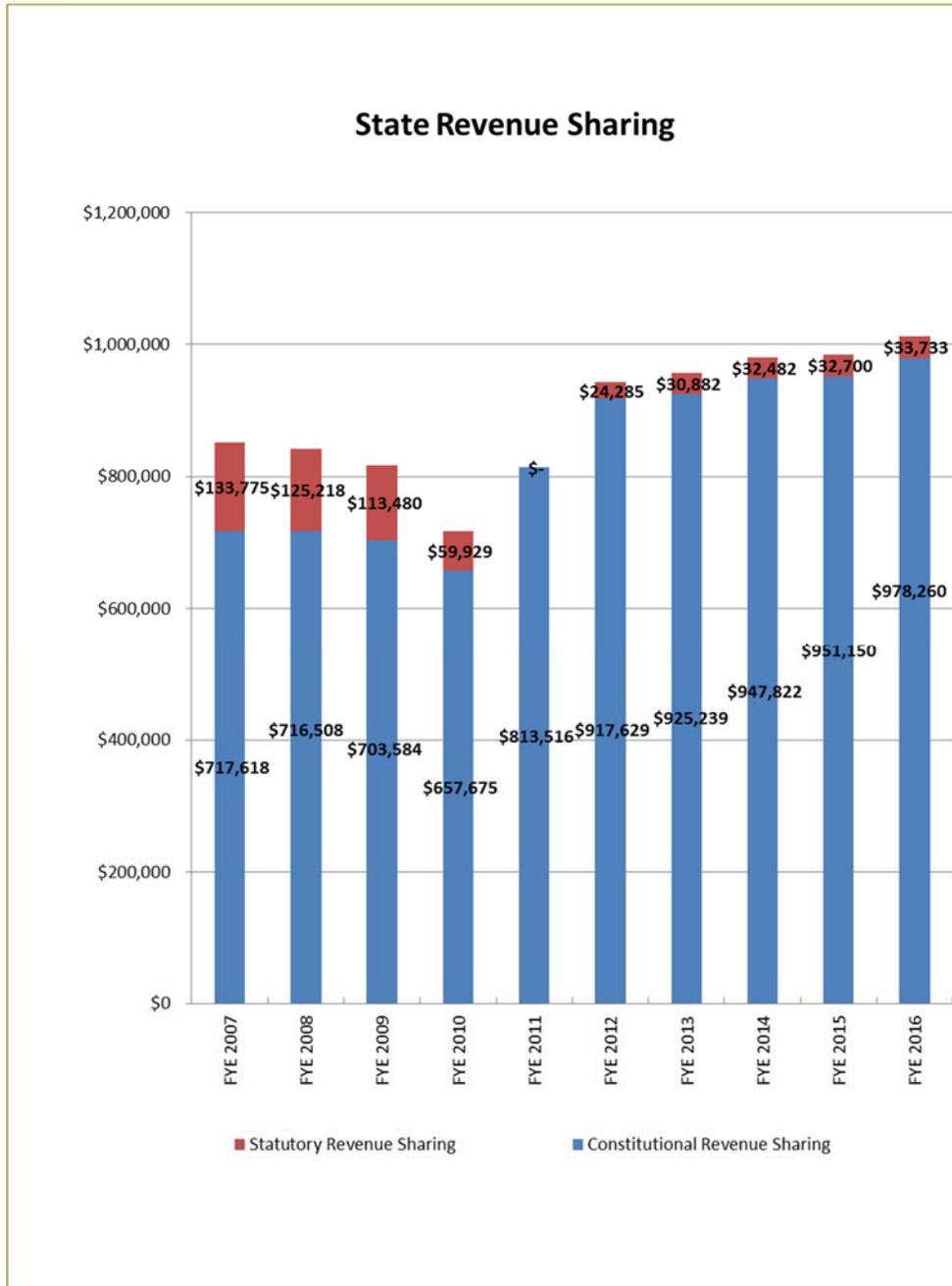


TABLE 14

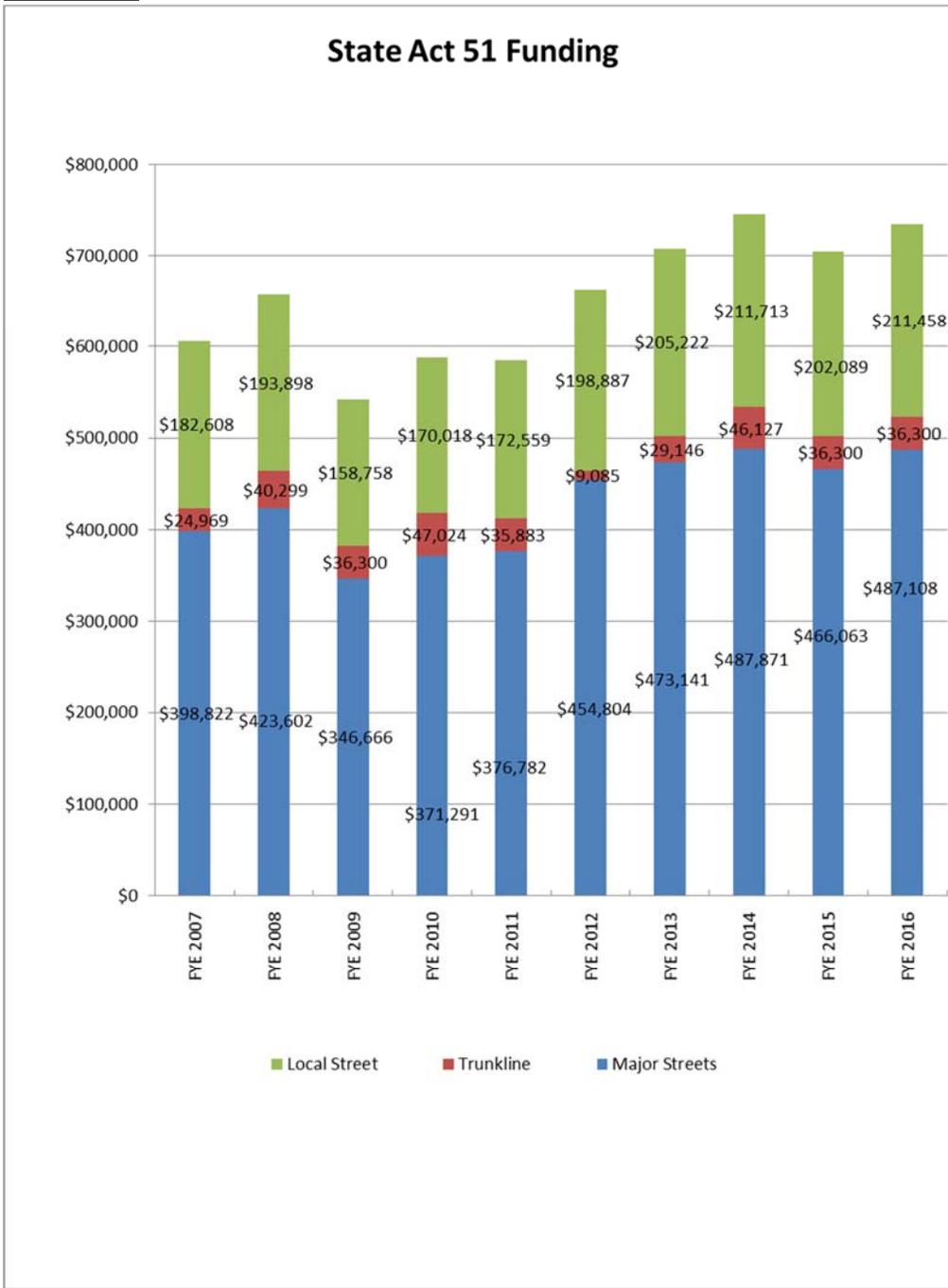


Source: City of Rochester Budgets

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) and changed it again during 2015 to City, Village, Township Revenue Sharing (CVTRS).



TABLE 15



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 2008	FYE 2009	FYE 2010	FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016
Administration	13	12	13	12	13	13	13	13	12
Manager	4	3	4	4	4	4	4	4	4
Building	3	2	2	1	1	1	1	1	1
Clerk	1	1	1	1	2	2	2	2	2
Finance	5	6	6	6	6	6	6	6	5
Public Safety	27	27	27	27	28	28	29	29	29
Police	26	26	26	26	27	27	28	28	28
Fire	1	1	1	1	1	1	1	1	1
Public Works & Parks	18	17	16	15	15	15	15	15	15
Public Works **	13	12	11	10	10	10	10	9	9
Water & Sewer	1	1	1	1	2	2	2	2	2
Revolving Eq	1	1	1	1	1	1	1	1	1
Parks ***	3	3	3	3	2	2	2	3	3
TOTAL	58	56	56	54	56	56	57	57	56

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 2008	FYE 2009	FYE 2010	FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016
Administration	1.0	1.0	1.0	1.5	0.5	0.5	0.5	0.5	1.5
Manager	-	-	-	-	-	-	-	-	-
Building	0.5	0.5	0.5	1	0.5	0.5	0.5	0.5	0.5
Clerk	0.5	0.5	0.5	0.5	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	1.00
Public Safety	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.5	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	1
Public Works & Parks	1.5	1.5	1.0	2.5	2.0	2.5	3.0	3.0	3.0
Public Works	-	-	-	1.5	1	1	1.5	1.5	1.5
Water & Sewer	-	-	-	-	-	0.5	0.5	0.5	0.5
Revolving Eq	-	-	-	-	-	-	-	-	-
Parks	1.5	1.5	1	1	1	1	1	1	1
TOTAL	4.0	4.0	3.5	5.5	4.0	4.5	5.0	6.0	7.0

TOTAL Full-Time Equiv. (FTEs)	62.0	60.0	59.5	59.5	60.0	60.5	62.0	63.0	63.0
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Other

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

<i>Paid-On-Call Firefighters</i>	27	32	39	38	40	45	40	45	45
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The City has a paid-on-call volunteer fire department. Payment to firefighters is a flat per hour fee when they are on duty; paid as a contracted service to the Volunteer Fire Association.

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

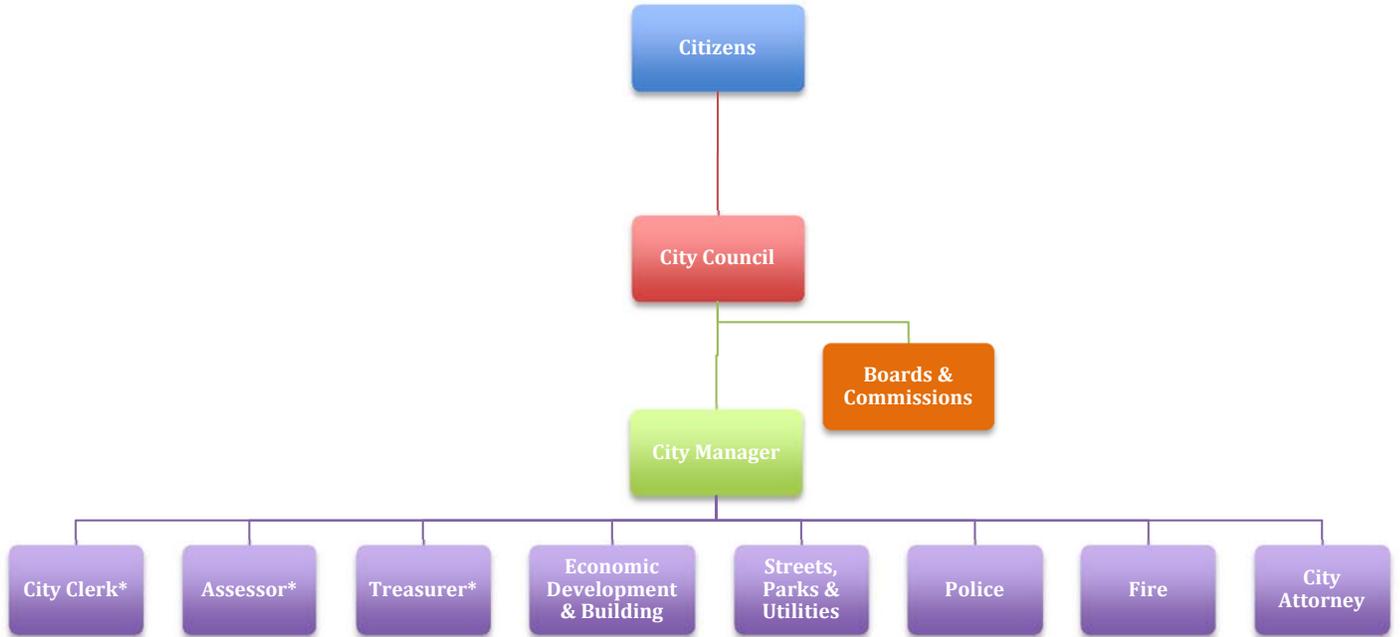
** FYE 11: 10 positions allocated to the department. Due to anticipated vacancy, only 9 were funded during the fiscal year.

*** 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).*

GENERAL FUND
REVENUES 101

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>FUND: 101 GENERAL - REVENUE</u>	<u>\$9,892,340</u>	<u>\$9,998,474</u>	<u>\$10,295,498</u>
<u>REAL ESTATE TAXES</u>	<u>6,986,733</u>	<u>7,090,237</u>	<u>7,391,752</u>
CURRENT LEVY	6,660,593	-	-
CURRENT LEVY - REAL TAXES	-	6,443,698	6,749,774
CURRENT LEVY - PERSONAL PROPERTY TAXES	-	325,560	321,979
INTEREST & PENALTY	71,442	70,979	70,000
ADMINISTRATIVE FEE	254,697	250,000	250,000
<u>LICENSES & PERMITS</u>	<u>502,628</u>	<u>520,400</u>	<u>533,900</u>
CABLE TV	237,937	240,000	250,000
CERTIFICATE OF OCCUPANCY	800	900	900
RENTAL PROPERTY INSPECTION	215	200	200
COMMON AREA REG & INSPECTION	8,275	9,000	9,000
VACANT PROPERTY INSPECTIONS	440	1,000	200
BLDG. PERMITS	109,342	140,000	140,000
HEATING PERMITS	40,557	40,000	40,000
ELECTRICAL PERMITS	36,540	40,000	40,000
PLUMBING PERMITS	16,111	15,000	15,000
PET LICENSES	6,897	6,000	7,000
DOG PARK PERMITS	8,598	8,400	8,600
OUTDOOR DINING FEES	4,888	900	2,000
GENERAL LICENSES	5,691	4,500	5,500
RIGHT OF WAY LICENSE FEES	-	2,000	2,000
SPECIAL EVENTS APPLICATION	4,500	3,500	4,500
SPECIAL EVENT SERVICE COST	6,838	3,000	3,000
STORM SEWER PERMITS	15,000	6,000	6,000
<u>STATE RETURNS</u>	<u>1,006,703</u>	<u>1,006,350</u>	<u>1,034,243</u>
CITY OF ROCHESTER LIQUOR LICEN	3,750	1,500	750
LIQUOR LICENSES	13,320	13,250	13,500
JUSTICE TRAINING	4,021	3,750	4,000
STATE GRANTS	5,308	4,000	4,000
CONSTITUTIONAL REVENUE SHARING	947,822	951,150	978,260
STATUTORY REVENUE SHARING	32,482	32,700	33,733
<u>SALES & SERVICES</u>	<u>609,575</u>	<u>673,653</u>	<u>616,530</u>
POLICE LIAISON	198,541	195,000	198,900
PLANNING & ZONING	14,057	7,000	7,000
MEDICAL REIMBURSEMENT ALS	335,278	400,000	340,000
DPW SERVICE D.D.A.	20,499	30,000	20,000
FIRE SERVICE D.D.A. BANNERS	-	1,000	1,000
WEED CUTTING	-	1,000	500
SNOW REMOVAL-SIDEWALK	8,109	2,000	5,000
SNOW REMOVAL - LIBRARY	23,788	12,000	18,000
DPW SERVICE - SPECIAL EVENTS	545	-	-
POLICE SERVICE- SPECIAL EVENTS	211	-	-
FIRE SERVICE - SPECIAL EVENTS	45	-	-
RCOC CONTRACTED SNOW MAINT.	-	15,953	17,230
XEROX COPIES	455	300	300
ECOLOGY PICK-UPS	6,766	8,500	8,000
S.O.C.R.R.A VOUCHERS	330	300	300
MAPS, ORD, ETC.	389	100	50
SALE OF 1907 BOOK	249	-	-
SALE-ROCH. PUBLICATIONS	250	500	250
HISTORICAL COMMISSION INCOME	64	-	-
<u>FINES & FORFEITS</u>	<u>80,262</u>	<u>92,500</u>	<u>85,000</u>
OTHER ORD VIOLATION	80,262	92,500	85,000

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
INTEREST INCOME	38,914	40,000	40,000
INTEREST INCOME	-	40,000	40,000
INTEREST ON INV - BK1 SAVINGS	19	-	-
INTEREST ON CERTIFICATE OF DEPOSIT	8,897	-	-
INTEREST INCOME SECURITIES	14,103	-	-
INTEREST INCOME - TCF BANK	354	-	-
INTEREST INCOME- PRIVATE BANK	763	-	-
INTEREST INCOME- MICH 1ST SAV	2,533	-	-
INTEREST INCOME- PNC BANK	1,007	-	-
INTEREST INCOME - M BANK	1,028	-	-
INTEREST INCOME - FIRST MICH BANK	759	-	-
INTEREST INCOME - OC LOCAL INVEST	7,859	-	-
LEVEL ONE BANK	1,260	-	-
INTEREST ON INVESTMENTS - MBIA	285	-	-
INTEREST INC FROM T&A TAXES	47	-	-
MISC. REVENUE	667,525	575,334	594,072
W & S RENT	5,000	5,000	5,000
SALE OF FIXED ASSETS	1,851	500	500
ADMINISTRATIVE CROSS CHARGE	472,834	399,884	421,972
FIRE DEPARTMENT TRAINING REIMB	280	1,000	1,000
REIMBURSEMENT-OTHER	1,553	1,000	1,000
REIMBURSEMENT-PBT	1,600	2,000	1,500
REIMBURSEMENT-DISTRICT CT	25,404	30,000	25,000
REIMBURSEMENT-DOWNTOWN REFUSE	29,865	45,000	25,000
FALSE ALARMS- FIRE DEPT	350	100	100
FALSE ALARMS - POLICE DEPT	100	500	100
IMPOUND RELEASE FEES	3,700	5,000	4,000
FINGERPRINTING FEES	860	750	750
FILM PERMIT FEES	75	100	50
MISC. INCOME	69,279	25,000	45,000
MISC REV - CLERK	295	-	-
MISC. INCOME - POLICE DEPARTMENT	7,757	12,500	10,000
MISC. INCOME - FIRE DEPARTMENT	11,701	5,000	3,000
MISC REV - DPW	38	2,000	100
TRANS FROM DRUG LAW ENFORCEMENT FUND	34,982	40,000	50,000

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GENERAL FUND
EXPENDITURES 101

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**GENERAL FUND EXPENDITURES
SUMMARY BY DEPARTMENT**

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
TOTAL EXPENDITURES	9,712,449	9,998,476	10,295,498
CITY COUNCIL	72,886	73,359	74,563
CITY MANAGER	418,775	461,942	446,046
FINANCE	592,679	624,074	625,450
CITY CLERK	141,916	145,181	143,984
ELECTIONS	18,075	40,963	33,876
POLICE DEPARTMENT	3,365,227	3,387,572	3,560,687
FIRE DEPARTMENT	1,190,470	1,091,952	1,102,570
PROTECTIVE INSPECTIONS	179,173	224,982	245,920
PUBLIC WORKS	465,876	357,660	374,949
SANITATION	589,107	405,729	404,229
ENVIRONMENTAL SERVICES	329,440	335,276	381,678
PARKS & RECREATION	506,421	576,157	577,044
CIVIC CENTER	85,072	93,916	98,647
GENERAL SERVICES	308,603	335,891	356,440
BOARD OF REVIEW	1,419	2,123	1,675
ZONING BOARD OF APPEALS	4,359	1,975	4,050
PLANNING COMMISSION	42,774	37,650	40,100
HISTORICAL COMMISSION	5,649	10,000	10,000
LIBRARY	429,015	437,751	450,000
OLDER PERSONS COMMISSION	51,874	53,125	55,000
CONTINGENCY	17,108	50,000	50,000
APPROPRIATIONS TO OTHER FUNDS	896,532	1,251,198	1,258,590

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, Stuart Bikson, Mayor Jeffrey T. Cuthbertson and Mayor Pro-Tem Ben Giovanelli.

	FYE 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
<u>CITY COUNCIL</u>	<u>72,886</u>	<u>73,359</u>	<u>74,563</u>
SALARIES-COUNCIL	12,550	10,725	11,515
FICA	962	820	881
WORKER'S COMP. INS	22	22	25
CONTRACT SVCS - ATTORNEY	40,031	40,000	40,000
CONTRACT SVCS - CABLE CASTING	8,241	8,600	8,600
PROFESSIONAL DEVELOPMENT	-	2,000	2,000
TRAVEL	-	300	300
DUES & SUBSCRIPTIONS	10,655	10,642	10,742
MISCELLANEOUS	425	250	500

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.



From left to right: Anthony Moggio, Assistant to the City Manager and Financial Analyst; Nik Banda, Deputy City Manager/Director of Community and Economic Development; Brian D'Annunzio, Oakland University Economic Intern; John Hiller, Finance Director; Jaymes Vettraino, City Manager; Lee Ann O'Connor, City Clerk; John Cieslik, Fire Chief; Steve Schettenhelm, Police Chief; Kristi Trevarrow, Executive Director of the Downtown Development Authority; David Anason, Department of Public Works Director.

	FYE 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
CITY MANAGER	418,775	461,942	446,046
SUPERVISOR SALARIES	109,727	114,335	113,120
EMPLOYEE WAGES	142,362	163,847	147,971
OVERTIME WAGES	1,179	2,923	3,574
PERSONAL/SEVERANCE PAY	6,031	-	6,000
LONGEVITY	700	2,800	2,450
FICA	19,625	22,262	20,977
HOSPITALIZATION	42,453	46,132	51,648
HOSPITALIZATION-RETIREE	27,033	15,889	8,916
EMPLOYEE LIFE INSURANCE	1,757	2,149	1,997
RETIREMENT CONTRIBUTION	6,814	18,732	17,341
DEFINED CONTRIBUTION	19,392	19,110	19,205
DENTAL/OPTICAL	4,000	4,000	3,750
WORKER'S COMP. INS	1,126	1,198	1,150
UNEMPLOYMENT COMP INS	40	600	243
SEVERANCE/SICK PAY	4,055	4,215	3,953
CONTRACTUAL SERVICES	20,351	26,500	26,500
PROFESSIONAL DEVELOPMENT	613	3,750	3,750
TRAVEL	1,565	2,500	2,500
LOCAL MILEAGE ALLOWANCE	7,173	7,800	7,800
COMMUNITY AFFAIRS	908	1,000	1,000
EMPLOYEE BOND	350	400	400
DUES & SUBSCRIPTIONS	1,520	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 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
FINANCE	592,679	624,074	625,450
SUPERVISOR SALARIES	63,759	74,484	75,974
EMPLOYEE WAGES	222,215	222,934	207,725
PART TIME WAGES	-	-	30,000
OVERTIME WAGES	6,063	5,092	7,044
LONGEVITY	8,167	9,800	9,450
FICA	23,520	24,427	25,795
HOSPITALIZATION	74,938	73,275	64,304
HOSPITALIZATION-LIEU/COVERAGE	7,023	6,000	6,000
HOSPITALIZATION-RETIREE	30,628	24,577	14,657
EMPLOYEE LIFE INSURANCE	2,141	2,508	2,393
RETIREMENT CONTRIBUTION	37,968	56,232	59,404
DENTAL/OPTICAL	7,500	8,500	7,250
WORKER'S COMP. INS	1,265	1,335	1,434
UNEMPLOYMENT COMP INS	80	901	451
SEVERANCE/SICK PAY	4,594	4,608	4,397
CONTRACTUAL SERVICES	99,693	102,691	102,691
PROFESSIONAL DEVELOPMENT	250	2,400	2,400
TRAVEL	530	1,100	1,200
EMPLOYEE BOND	880	880	880
DUES & SUBSCRIPTIONS	1,366	1,380	1,500
MISCELLANEOUS	100	350	100
NEW EQUIPMENT	-	300	100
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.



Michigan Association
of Municipal Clerks



	FYE 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
CITY CLERK	141,916	145,181	143,984
SUPERVISOR SALARIES	62,331	62,745	63,920
EMPLOYEE WAGES	21,877	22,435	19,606
OVERTIME WAGES	1,935	809	1,131
LONGEVITY	1,400	1,400	2,450
FICA	7,129	7,007	6,931
HOSPITALIZATION	14,720	15,078	16,579
HOSPITALIZATION - IN LIEU OF COVERAGE	4,487	3,600	3,000
HOSPITALIZATION-RETIREE	9,352	6,926	4,299
EMPLOYEE LIFE INSURANCE	439	718	704
RETIREMENT CONTRIBUTION	11,165	15,740	16,881
EMPLOYER RETIREMENT CONTRIBUTI	1,200	-	-
DENTAL/OPTICAL	804	2,100	2,000
WORKER'S COMP. INS	367	384	388
UNEMPLOYMENT COMP INS	7	240	104
SEVERANCE/SICK PAY	1,403	1,299	1,290
PROFESSIONAL DEVELOPMENT	2,554	2,500	2,500
TRAVEL	58	1,000	1,000
EMPLOYEE BOND	350	350	350
DUES & SUBSCRIPTIONS	245	350	350
MISCELLANEOUS	93	500	500
ELECTIONS	18,075	40,963	33,876
EMPLOYEE WAGES	4,845	9,260	7,956
PART TIME WAGES	4,880	15,000	12,162
OVERTIME WAGES	31	678	1,202
ELECTIONS SALARIES-FULL TIME	305	-	-
ELECTIONS WAGES PART-TIME	370	-	-
LONGEVITY	-	175	217
FICA	321	917	762
HOSPITALIZATION	-	1,045	684
HOSPITALIZATION-LIEU/COVERAGE	600	720	600
HOSPITALIZATION-RETIREE	351	804	412
EMPLOYEE LIFE INSURANCE	79	82	67
RETIREMENT CONTRIBUTION	471	1,559	1,395
DENTAL/OPTICAL	174	245	190
WORKER'S COMP. INS	18	494	373
UNEMPLOYMENT COMP INS	6	183	83
SEVERANCE/SICK PAY	53	151	124
ELECTION SUPPLIES	3,741	6,000	4,000
CONTRACTUAL SERVICES	827	3,150	3,150
EQUIPMENT RENTAL	706	-	-
MISCELLANEOUS	297	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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
POLICE DEPARTMENT	3,365,227	3,387,572	3,560,687
DISPATCHER SALARIES-POLICE	141,965	156,709	160,454
ORDINANCE OFFICER SALARIES	44,467	4,564	5,136
CLERK/ TYPIST SALARIES	39,631	39,410	41,000
CHIEF & SGTS SALARY-MEDICARE	378,388	395,260	483,379
PATROL OFFICER SALARY MEDICARE	989,257	1,035,355	1,031,028
POLICE RESERVE/SEASONAL	14,463	31,646	32,278
CLERICAL PART-TIME WAGES	28,088	24,689	25,183
OVERTIME NON-POLICE FICA	27,624	43,652	36,718
OVERTIME CHIEF & SGTS-MEDICARE	19,630	24,581	35,215
OVERTIME PATROL MEDICARE	153,442	141,883	152,231
LONGEVITY NON-POLICE FICA	3,190	3,580	1,660
LONGEVITY MEDICARE	23,592	24,500	23,100
HOLIDAY PAY NON-POLICE -FICA	9,307	5,100	5,100
HOLIDAY PAY POLICE MEDICARE	59,496	60,000	60,000
FICA	49,184	47,606	48,914
HOSPITALIZATION	264,382	268,862	339,753
HOSPITALIZATION - IN LIEU OF COVERAGE	32,849	30,000	24,000
HOSPITALIZATION - RETIREE	189,391	146,948	98,484
HOSPITALIZATION-LIEU-PAYROLL	4,173	-	-
EMPLOYEE LIFE INSURANCE	11,501	12,975	13,433
RETIREMENT CONTRIBUTION	244,504	261,455	281,278
DEFINED CONTRIBUTION	2,269	3,124	14,267
EMPLOYER RETIREMENT CONTRIBUTI	4,524	-	-
DENTAL/ OPTICAL	30,713	35,193	38,912
WORKER'S COMP. INSURANCE	45,644	44,980	49,380
UNEMPLOYMENT COMP.INSURANCE	296	4,330	2,001
SEVERANCE SICK PAY	28,200	25,376	26,885
PRINTING & OFFICE SUPPLY	10,008	13,000	13,000
UNIFORM EXPENSE	1,875	3,000	3,000
UNIFORM ALLOWANCE	23,683	22,098	22,098
DOG WARDEN SUPPLIES & EXPENSE	175	1,000	1,000
GAS,OIL, LUBRICANTS	45,617	41,000	41,000
OPERATING SUPPLIES	9,206	10,800	10,800
LEGAL SERVICES	88,837	90,000	90,000
SCHOOL LIAISON	48,398	49,000	49,000
CONTRACTUAL SERVICES	48,578	52,200	52,200
BOARD OF PRISONERS	487	700	700
TELEPHONE	40,452	23,841	24,000
COMPUTER RENTAL	8,053	8,053	10,353
EQUIPMENT RENTAL	90,568	91,100	93,833
PROFESSIONAL DEVELOPMENT	13,751	15,000	13,000
TRAVEL	2,132	2,100	2,100
GENERAL INSURANCE	38,006	33,552	51,463
MAINTENANCE & REPAIRS- EQUIP	12,118	26,000	20,000
EMPLOYEE TRAINING- REIMBURSE	3,115	3,750	3,750
PSAP TRAINING REIMBURSEMENT	3,531	3,500	3,500
DUES & SUBSCRIPTIONS	684	800	700
RESERVE PROGRAM SUPPLIES & EX	762	1,300	1,400
MISCELLANEOUS	1,381	1,000	1,000
INSURANCE LOSSES & DED	3,936	5,000	5,000
NEW EQUIPMENT	27,113	15,000	15,000
NEW EQUIPMENT- COMPUTER	2,588	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 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
FIRE DEPARTMENT	1,190,470	1,091,952	1,102,570
SUPERVISOR SALARIES	66,992	74,484	75,974
DISPATCHER SALARIES	56,461	52,236	53,485
FIRE/EMS PAYROLL	187,906	180,000	185,000
BUSINESS INSPECTION	36,402	-	-
RENTAL/VACANT/CODE	21,018	-	-
ADMIN	7,228	5,000	5,000
HYDRANT MAINTENANCE	6,139	9,000	9,000
EVENT WAGES	17,980	15,000	17,000
TRAINING WAGES	46,113	41,000	47,000
MAINTENANCE	31,348	20,000	21,000
OVERTIME NON-POLICE FICA	-	6,049	5,399
LONGEVITY MEDICARE	525	700	700
FICA	5,332	5,838	5,735
HOSPITALIZATION	26,900	15,078	16,579
HOSPITALIZATION - RETIREE	12,362	9,884	6,790
EMPLOYEE LIFE INSURANCE	5,471	6,605	6,623
RETIREMENT CONTRIBUTION	13,666	18,500	2,697
DEFINED CONTRIBUTION	2,680	13,000	19,078
DENTAL/ OPTICAL	2,196	1,500	1,500
WORKER'S COMP. INSURANCE	17,735	14,414	15,951
UNEMPLOYMENT COMP.INSURANCE	375	488	225
SEVERANCE SICK PAY	1,854	1,128	1,150
PRINTING & OFFICE SUPPLY	2,872	3,500	3,500
UNIFORM ALLOWANCE	-	325	325
GAS,OIL, LUBRICANTS	16,776	15,000	17,000
OPERATING SUPPLIES	5,080	5,000	5,000
CONTRACTED MEDICAL LABOR	232,496	220,000	230,000
CONTRACT SVCS - COMP SOFT	4,223	6,987	7,000
TELEPHONE	20,269	11,243	5,000
ALARM SYSTEM	6,160	-	-
COMPUTER RENTAL	7,468	2,401	3,451
EQUIPMENT RENTAL	136,092	111,700	111,700
PROFESSIONAL DEVELOPMENT	18,106	10,000	10,000
TRAVEL	3,473	2,500	2,500
LEASED VEHICLES	-	43,000	43,000
GENERAL INSURANCE	20,161	19,092	9,008
LIGHT & POWER	4,670	5,000	7,000
LIGHT & POWER - Training Center	1,660	2,500	2,500
HEAT-BUILDING	6,777	5,000	9,000
HEAT-BUILDING - Training Center	3,522	3,000	4,500
WATER & SEWER CHARGES	617	2,000	2,000
MAINTENANCE & REPAIRS- EQUIP	95	-	-
MAINTENANCE & REPAIRS- EQUIP	26,107	31,700	35,200
MAINTENANCE & REPAIR - BUILDING	32,713	25,000	27,000
EMPLOYEE TRAINING	-	1,000	-
FIRE DEPT TRAINING	-	15,800	-
DUES & SUBSCRIPTIONS	4,162	5,000	5,000
MISCELLANEOUS	5,498	3,000	5,000
NEW EQUIPMENT	25,314	19,300	27,000
NEW EQUIPMENT- COMPUTER	117	3,000	-
ALS MEDICAL SUPPLIES AND EQUIPMENT	34,021	20,000	25,000
NEW EQUIP - FIRE DEPT TURNOUT	5,341	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 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
PROTECTIVE INSPECTIONS	179,173	224,982	245,920
EMPLOYEE WAGES	46,373	48,608	53,824
PART TIME WAGES	48,124	49,808	50,804
OVERTIME WAGES	317	809	1,730
BUSINESS INSPECTION - FIRE	-	27,000	34,000
RENTAL/VACANT/CODE	-	6,000	8,000
LONGEVITY	2,100	2,100	2,380
FICA	7,528	7,912	8,533
HOSPITALIZATION	5,657	5,776	6,276
HOSPITALIZATION - IN LIEU OF COVERAGE	1,800	1,800	2,400
HOSPITALIZATION - RETIREE	9,667	4,057	2,810
EMPLOYEE LIFE INSURANCE	514	410	454
RETIREMENT CONTRIBUTION	6,192	9,219	11,035
DENTAL/ OPTICAL	1,522	1,300	1,400
WORKER'S COMP. INSURANCE	1,076	1,977	2,115
UNEMPLOYMENT COMP.INSURANCE	44	345	166
SEVERANCE SICK PAY	1,450	761	843
OPERATING SUPPLIES	-	200	100
CONTRACTUAL SERVICES	-	500	500
ELECTRICAL INSPECTOR - CONTRACTED	-	10,000	10,000
PLUMBING INPECTOR - CONTRACTED	9,916	12,000	12,000
MECHANICAL INSPECTOR - CONTRACTED	35,290	32,000	34,000
PROFESSIONAL DEVELOPMENT	485	750	750
TRAVEL	865	800	1,200
DUES & SUBSCRIPTIONS	255	750	500
MISCELLANEOUS	-	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 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
PUBLIC WORKS	465,876	357,660	374,949
SUPERVISOR SALARIES	1,923	3,724	3,834
EMPLOYEE WAGES	97,583	50,256	56,421
PART TIME WAGES	12,991	11,913	14,913
OVERTIME WAGES	14,339	5,735	6,544
LONGEVITY	1,931	1,183	1,267
FICA	10,369	5,822	6,541
HOSPITALIZATION	15,851	5,472	11,109
HOSPITALIZATION-LIEU/ COVERAGE	15,277	2,400	2,040
HOSPITALIZATION - RETIREE	13,893	4,434	3,124
HOSPITALIZATION-LIEU-PAYROLL	2,209	-	-
EMPLOYEE LIFE INSURANCE	1,184	449	488
RETIREMENT CONTRIBUTION	17,808	7,765	7,498
DEFINED CONTRIBUTION	330	298	307
EMPLOYER RETIREMENT CONTRIBUTI	3,185	-	-
DENTAL/ OPTICAL	1,810	1,125	1,430
WORKER'S COMP. INSURANCE	6,940	4,212	4,875
UNEMPLOYMENT COMP.INSURANCE	366	246	126
SEVERANCE SICK PAY	2,168	831	937
UNIFORM ALLOWANCE	1,986	10,560	10,560
TOOLS & EQUIPMENT	2,512	3,000	3,000
OPERATING SUPPLIES	17,643	11,000	15,000
CONTRACTUAL SERVICES	6,466	15,700	12,200
TELEPHONE	6,506	6,182	6,500
COMPUTER RENTAL	1,946	1,946	3,451
EQUIPMENT RENTAL	41,874	55,857	57,533
PROFESSIONAL DEVELOPMENT	2,681	5,000	3,000
TRAVEL	193	150	500
LIGHT & POWER	101,800	100,000	100,000
STREET LIGHTING - HOA	61,339	40,000	40,000
DUES & SUBSCRIPTIONS	588	900	750
MISCELLANEOUS	184	1,000	500
NEW EQUIPMENT	-	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 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
<u>SANITATION</u>	<u>589,107</u>	<u>405,729</u>	<u>404,229</u>
REFUSE COLLECTION CONTRACT	575,077	389,729	389,729
COMMUNITY HAZARDOUS WASTE PROGRAM	13,387	13,000	13,000
S.O.C.R.R.A	643	1,000	500
MISCELLANEOUS	-	2,000	1,000
<u>ENVIRONMENTAL SERVICES</u>	<u>329,440</u>	<u>335,276</u>	<u>381,678</u>
SUPERVISOR SALARIES	4,412	-	
EMPLOYEE WAGES	66,914	76,309	98,857
PART TIME WAGES	22,398	21,481	21,099
OVERTIME WAGES	9,538	13,143	22,119
LONGEVITY	1,371	2,107	2,723
FICA	7,365	8,990	10,953
HOSPITAL	11,259	10,346	19,194
HOSPITALIZATION-LIEU/ COVERAGE	-	3,600	3,060
HOSPITAL RETIREE	9,868	6,383	5,164
HOSPITALIZATION-LIEU-PAYROLL	1,569	-	
EMPLOYEE LIFE INSURANCE	841	643	854
RETIREMENT CONTRIBUTION	12,649	11,068	13,765
DEFINED CONTRIBUTION	711	-	
DENTAL/OPTICAL	1,286	1,830	2,575
WORKER'S COMP. INSURANCE	-	6,376	8,054
UNEMPLOYMENT COMP. INSURANCE	-	435	230
SICK PAY	1,540	1,197	1,549
UNIFORM ALLOWANCE	1,411	-	
EQUIPMENT RENTAL	108,143	103,380	106,481
SANITATION LAND FILL- ROLL OFFS	32,229	36,488	36,000
LEAF DISPOSAL	19,180	25,000	21,000
VACTOR DISPOSAL- STORM SEWER	7,350	-	-
MISCELLANEOUS	9,406	6,500	8,000

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 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
PARKS & RECREATION	506,421	576,157	577,044
EMPLOYEE WAGES	148,852	139,387	138,210
PART TIME WAGES	11,034	11,138	13,146
OVERTIME WAGES	16,756	16,963	17,004
LONGEVITY	2,860	4,004	3,556
FICA	15,482	13,787	13,809
HOSPITALIZATION	16,918	25,074	25,265
HOSPITALIZATION-LIEU/ COVERAGE			120
HOSPITALIZATION - RETIREE	17,662	11,675	7,209
EMPLOYEE LIFE INSURANCE	653	1,204	1,178
RETIREMENT CONTRIBUTION	21,541	20,329	21,569
DENTAL/ OPTICAL	1,634	3,730	3,565
WORKER'S COMP. INSURANCE	4,687	4,535	5,053
UNEMPLOYMENT COMP.INSURANCE	111	563	259
SEVERANCE SICK PAY	2,189	2,189	2,163
UNIFORM ALLOWANCE	-	1,920	1,920
TOOLS & EQUIPMENT	3,742	6,500	4,000
COMMUNITY HOUSE-MAINTENANCE	28,045	28,000	28,000
BUILDING MAINTENANCE-MATERIAL	8,203	7,000	7,000
GROUNDS MAINTENANCE-MATERIALS	5,173	10,000	10,000
CONTRACTUAL SERVICES	19,540	33,500	31,850
CONTRACT SVCS - GYPSY MOTH	11,000	11,000	11,000
TELEPHONE	1,023	654	1,100
EQUIPMENT RENTAL	21,831	70,794	72,918
PROFESSIONAL DEVELOPMENT	1,059	1,500	1,500
TRAVEL	-	250	250
RECREATION PROGRAM - RARA	83,416	85,361	88,300
DINOSAUR HILL NATURE PRESERVE	27,917	32,000	32,000
TRAILWAY-PAINT CREEK	17,636	18,000	20,000
TRAILWAY-CLINTON RIVER	328	500	500
LIGHT & POWER	6,016	6,500	6,500
HEAT-BUILDING	8,916	5,500	5,500
WATER & SEWER CHARGES	1,194	1,200	1,200
DUES & SUBSCRIPTIONS	-	400	400
SITE IMPROVEMENT	1,000	1,000	1,000

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 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
CIVIC CENTER	85,072	93,916	98,647
EMPLOYEE WAGES	2,908	9,350	9,437
PART TIME WAGES	519	3,342	2,597
OVERTIME WAGES	364	-	586
LONGEVITY	-	280	308
FICA	-	1,107	1,099
HOSPITALIZATION	-	1,254	1,655
HOSPITALIZATION-LIEU/ COVERAGE	-	240	120
HOSPITALIZATION - RETIREE	-	744	496
EMPLOYEE LIFE INSURANCE	-	75	80
RETIREMENT CONTRIBUTION	439	1,296	1,427
DENTAL/ OPTICAL	-	210	230
WORKER'S COMP. INSURANCE	-	719	728
UNEMPLOYMENT COMP.INSURANCE	-	59	24
SEVERANCE SICK PAY	-	140	149
JANITORIAL SUPPLIES	-	1,200	1,200
BUILDING MAINTENANCE-MATERIAL	2,845	1,500	2,000
GROUNDS MAINTENANCE-MATERIALS	3,982	1,000	3,000
CONTRACTUAL SERVICES	33,337	30,150	30,150
EQUIPMENT RENTAL	2,036	2,000	2,060
LIGHT & POWER	27,791	28,000	28,000
HEAT-BUILDING	5,735	7,500	7,500
WATER & SEWER CHARGES	4,007	2,500	4,500
MAINTENANCE & REPAIRS - EQUIP	88	50	100
MISCELLANEOUS	-	200	200
SITE IMPROVEMENT	1,021	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 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
GENERAL SERVICES	308,603	335,891	356,440
POSTAGE	14,591	20,000	17,000
PRINTING & OFFICE SUPPLIES	50,354	42,000	45,000
LEGAL SERVICES	57,831	60,000	60,000
AUDITING	10,653	14,658	15,720
CONTRACTUAL SERVICES	27,887	33,701	38,753
ENGINEERING SERVICES	27,716	40,469	30,000
CONTRACT - COMP MTC T&M	-	531	541
TELEPHONE	16,048	7,524	16,800
COMPUTER RENTAL	18,647	18,647	11,043
PROFESSIONAL DEVELOPMENT	200	500	500
TRAVEL	376	500	500
EDUCATION REIMBURSEMENT	3,051	7,000	7,000
COMMUNITY AFFAIRS	11,426	13,100	13,100
COMMUNITY AFFAIRS - INTERNAL	10,802	10,000	10,000
PUBLISHING LEGAL NOTICES ETC	7,613	10,000	10,000
GENERAL INSURANCE	13,025	13,761	26,683
MAINTENANCE & REPAIRS - EQUIP	-	500	100
HEALTH CARE CLAIMS TAX	29,317	8,000	30,000
EMPLOYEE TRAINING	-	2,000	-
DUES & SUBSCRIPTIONS	99	-	100
CASH-SHORT OR OVER	(193)	-	100
MISCELLANEOUS	1,085	500	1,000
REFUND- TAX ALLOCATION	7,654	20,000	10,000
INSURANCE LOSSES & DED	420	10,000	10,000
NEW EQUIPMENT	-	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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>BOARD OF REVIEW</u>	<u>1,419</u>	<u>2,123</u>	<u>1,675</u>
BOARD OF REVIEW MEMBER WAGES	1,350	1,800	1,500
FICA	69	173	75
MISCELLANEOUS	-	150	100
<u>ZONING BOARD OF APPEALS</u>	<u>4,359</u>	<u>1,975</u>	<u>4,050</u>
ZONING BOARD OF APPEALS	3,135	1,800	3,000
FICA	240	175	250
CONTRACTUAL SERVICES	689	-	700
MISCELLANEOUS	295	-	100
<u>PLANNING COMMISSION</u>	<u>42,774</u>	<u>37,650</u>	<u>40,100</u>
PLANNING COMM- SALARIES	6,380	6,000	6,400
FICA	489	450	500
CONTRACTUAL SERVICES	30,867	26,200	28,200
CONTRACT SVCS - CABLE CASTING	4,262	4,000	4,000
MISCELLANEOUS	775	1,000	1,000
<u>HISTORICAL COMMISSION</u>	<u>5,649</u>	<u>10,000</u>	<u>10,000</u>
MISCELLANEOUS	5,649	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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>LIBRARY</u>	<u>429,015</u>	<u>437,751</u>	<u>450,000</u>
PUBLIC LIBRARY-CONTRIBUTION	429,015	437,751	450,000
<u>OLDER PERSONS COMMISSION</u>	<u>51,874</u>	<u>53,125</u>	<u>55,000</u>
OPC - CONTRIBUTION	51,874	53,125	55,000
<u>CONTINGENCY</u>	<u>17,108</u>	<u>50,000</u>	<u>50,000</u>
BUDGET CONTINGENCIES	17,108	50,000	50,000
<u>APPROPRIATIONS TO OTHER FUNDS</u>	<u>896,532</u>	<u>1,251,198</u>	<u>1,258,590</u>
TRANS TO MVH MAJOR STREET FUND	164,961	-	147,471
TRANS TO MVH LOCAL STREET FUND	132,509	625,141	544,636
TRANS TO CEMETERY FUND	108,499	116,255	135,967
TRANS TO CAPITAL PROJ OTHER	369,747	459,802	380,516
TRANS TO AUTO PARKING FUND	120,816	50,000	50,000

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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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 202 MAJOR STREETS FUND- REVENUE	\$717,404	\$848,444	\$673,379
Non-Departmental Revenues	717,404	504,863	673,379
GAS & WEIGHT TAX	487,871	466,063	487,108
TRUNKLINE MAINTENANCE	46,127	36,300	36,300
INTEREST INCOME	-	2,500	2,500
INTEREST ON CERTIFICATE OF DEPOSIT	1,598	-	-
INTEREST INCOME -M BANK	804	-	-
REIMBURSEMENT - OTHER	16,042	-	-
TRANSFER-GENERAL FUND	164,961	-	147,471
APPROP. FUND BALANCE	0	343,581	0

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 202 MAJOR STREETS FUND- EXPENDITURES	\$653,960	\$848,448	\$673,380
MAJOR STREETS	370,513	772,050	356,084
MAJOR ST IMPROVEMENTS	118,347	391,178	66,949
SUPERVISOR SALARIES	28,880	14,897	15,337
PART TIME WAGES	-	13,282	13,548
LONGEVITY	490	140	-
FICA	2,630	2,181	2,331
HOSPITAL	4,021	1,155	-
HOSPITAL RETIREE	3,524	1,218	776
HOSPITALIZATION-LIEU-PAYROLL	560	-	-
EMPLOYEE LIFE INSURANCE	300	126	129
RETIREMENT CONTRIBUTION	4,517	-	-
DEFINED CONTRIBUTION	4,658	1,192	1,227
DENTAL/OPTICAL	459	200	200
WORKER'S COMP INSURANCE	-	1,816	2,053
UNEMPLOYMENT COMP.INSURANCE	-	90	42
SICK PAY	550	228	233
UNIFORM ALLOWANCE	504	-	-
ENGINEERING SERVICES	665	52,295	-
ENG SERV - BRIDGES	12,923	11,072	11,072
LEGAL SERVICES	5,000	-	-
CONTRACT CONSTRUCTION	48,665	291,286	20,000
MAINTENANCE	107,287	233,110	150,184
SUPERVISOR SALARIES	996	-	-
EMPLOYEE WAGES	23,584	23,810	21,997
PART TIME WAGES	2,927	2,387	3,084
OVERTIME WAGES	2,865	2,466	2,116
LONGEVITY	465	581	539
FICA	2,500	2,428	2,220
HOSPITAL	3,821	2,299	4,307
HOSPITALIZATION-LIEU/ COVERAGE	-	1,320	900
HOSPITAL RETIREE	3,349	1,985	1,146
HOSPITALIZATION-LIEU-PAYROLL	533	-	-
EMPLOYEE LIFE INSURANCE	286	200	184
RETIREMENT CONTRIBUTION	4,293	3,744	2,798
DEFINED CONTRIBUTION	161	-	-
DENTAL/OPTICAL	436	495	520
WORKER'S COMP INSURANCE	-	1,826	1,793
UNEMPLOYMENT COMP.INSURANCE	-	89	41
SICK PAY	523	372	344
UNIFORM ALLOWANCE	479	-	-
MAINTENANCE MATERIALS	7,538	4,000	4,000
CONTRACTUAL SERVICES	1,689	32,000	35,000
CONTRACT SVCS - JOINT SEALING	15,226	40,000	5,000
CONTRACT SVCS - TREE TRIMMING	8,382	75,000	25,000
EQUIPMENT RENTAL	24,210	20,400	21,012
VACTOR DISPOSAL- STORM SEWER	3,025	17,708	18,183

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
TRAFFIC SERVICE	53,785	48,374	41,357
EMPLOYEE WAGES	5,321	9,898	4,962
PART TIME WAGES	1,613	-	
OVERTIME WAGES	621	445	458
LONGEVITY	101	203	63
FICA	541	921	417
HOSPITAL	827	463	896
HOSPITALIZATION-LIEU/ COVERAGE	-	600	300
HOSPITAL RETIREE	725	822	255
HOSPITALIZATION-LIEU-PAYROLL	115	-	
EMPLOYEE LIFE INSURANCE	62	83	41
RETIREMENT CONTRIBUTION	929	1,575	712
DENTAL/OPTICAL	94	180	105
WORKER'S COMP INSURANCE	-	697	349
UNEMPLOYMENT COMP.INSURANCE	-	27	6
SICK PAY	113	154	77
UNIFORM ALLOWANCE	104	-	
TRAFFIC SIGNS	9,038	12,000	12,000
MAINTENANCE MATERIALS	3,023	-	-
CONTRACTUAL SERVICES	5,836	-	-
CONTRACT SVCS - TRAFFIC SIGNAL	20,961	20,000	20,400
EQUIPMENT RENTAL	3,761	306	315
WINTER MAINTENANCE	91,096	99,388	97,594
SUPERVISOR SALARIES	569	-	-
EMPLOYEE WAGES	2,814	18,012	17,008
PART TIME WAGES	306	2,387	2,435
OVERTIME WAGES	15,913	8,021	6,818
LONGEVITY	327	525	560
FICA	1,758	1,921	1,806
HOSPITAL	2,687	2,300	3,016
HOSPITALIZATION-LIEU/ COVERAGE	-	480	240
HOSPITAL RETIREE	2,355	1,511	894
HOSPITALIZATION-LIEU-PAYROLL	374	-	-
EMPLOYEE LIFE INSURANCE	201	154	143
RETIREMENT CONTRIBUTION	3,018	2,607	2,348
DEFINED CONTRIBUTION	92	-	-
DENTAL/OPTICAL	307	420	410
WORKER'S COMP INSURANCE	-	1,313	1,357
UNEMPLOYMENT COMP.INSURANCE	-	78	34
SICK PAY	367	283	268
UNIFORM ALLOWANCE	337	-	
MAINTENANCE MATERIALS	30,596	25,000	25,000
CONTRACT SVCS - SNOW HAUL	-	5,000	5,000
EQUIPMENT RENTAL	29,074	29,376	30,257

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
NON-TRUNKLINE MAJOR STREETS	11,636	9,887	8,345
EMPLOYEE WAGES	-	1,870	1,907
PART TIME WAGES	-	1,660	
FICA	-	276	150
HOSPITALIZATION	-	648	708
HOSPITALIZATION - RETIREE	-	150	95
EMPLOYEE LIFE INSURANCE	-	16	16
RETIREMENT CONTRIBUTION	-	260	287
DENTAL/OPTICAL	-	75	75
WORKER'S COMP INSURANCE	6,312	113	8
UNEMPLOYMENT COMP.INSURANCE	-	15	3
SEVERANCE/SICK PAY	-	28	29
AUDITING	818	902	963
COMPUTER RENTAL	1,633	1,633	690
GENERAL INSURANCE	2,873	2,241	3,413
TRUNKLINE MAJOR STREETS	38,159	66,511	65,398
TRUNKLINE SURFACE MAINTENANCE	6,570	14,925	12,490
EMPLOYEE WAGES	650	6,854	5,087
PART TIME WAGES	241	477	812
OVERTIME WAGES	759	887	624
LONGEVITY	24	182	168
FICA	128	710	550
HOSPITAL	196	649	866
HOSPITALIZATION-LIEU/ COVERAGE	-	240	120
HOSPITAL RETIREE	172	574	268
HOSPITALIZATION - LIEU - PAYROLL	27	-	-
EMPLOYEE LIFE INSURANCE	15	58	43
RETIREMENT CONTRIBUTION	220	999	739
DENTAL/OPTICAL	22	150	120
WORKER'S COMP INSURANCE	-	481	428
UNEMPLOYMENT COMP.INSURANCE	-	26	10
SICK PAY	27	108	80
UNIFORM ALLOWANCE	25	-	
MAINTENANCE MATERIALS	984	1,000	1,000
EQUIPMENT RENTAL	3,080	1,530	1,576

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
TRUNKLINE SWEEPING	5,584	8,821	10,622
EMPLOYEE WAGES	719	3,011	4,002
OVERTIME WAGES	658	597	652
LONGEVITY	23	98	126
PART TIME WAGES	132	-	-
FICA	125	292	382
HOSPITAL	192	418	740
HOSPITALIZATION-LIEU/ COVERAGE	-	120	120
HOSPITAL RETIREE	168	253	210
HOSPITALIZATION - LIEU - PAYROLL	27	-	-
EMPLOYEE LIFE INSURANCE	14	25	34
RETIREMENT CONTRIBUTION	215	441	566
DENTAL/OPTICAL	22	70	100
WORKER'S COMP INSURANCE	-	211	295
UNEMPLOYMENT COMP.INSURANCE	-	9	6
SICK PAY	26	48	63
UNIFORM ALLOWANCE	24	-	-
EQUIPMENT RENTAL	3,239	3,228	3,325
TRUNKLINE DRAINAGE	1,282	4,056	3,337
EMPLOYEE WAGES	240	1,510	1,034
PART TIME WAGES	36	-	-
OVERTIME WAGES	-	145	-
LONGEVITY	4	56	42
FICA	22	136	95
HOSPITAL	33	174	126
HOSPITAL RETIREE	29	128	55
HOSPITALIZATION - LIEU - PAYROLL	5	-	-
EMPLOYEE LIFE INSURANCE	3	13	9
RETIREMENT CONTRIBUTION	38	222	289
DENTAL/OPTICAL	4	30	20
WORKER'S COMP INSURANCE	-	83	75
UNEMPLOYMENT COMP.INSURANCE	-	5	1
SICK PAY	5	24	16
UNIFORM ALLOWANCE	4	-	-
MAINTENANCE MATERIALS	549	-	-
EQUIPMENT RENTAL	311	1,530	1,576
TRUNKLINE TRAFFIC SERVICE	28	0	0
EQUIPMENT RENTAL	28	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
TRUNKLINE WINTER MAINTENANCE	24,695	38,709	38,949
EMPLOYEE WAGES	601	11,028	11,476
PART TIME WAGES	27	-	649
OVERTIME WAGES	5,077	4,962	3,670
LONGEVITY	96	315	357
FICA	517	1,059	1,147
HOSPITAL	791	1,723	2,166
HOSPITALIZATION-LIEU/ COVERAGE	-	360	180
HOSPITAL RETIREE	693	923	602
HOSPITALIZATION - LIEU - PAYROLL	110	-	-
EMPLOYEE LIFE INSURANCE	59	93	97
RETIREMENT CONTRIBUTION	888	1,560	1,565
DENTAL/OPTICAL	90	265	285
WORKER'S COMP INSURANCE	-	763	849
UNEMPLOYMENT COMP.INSURANCE	-	33	19
SICK PAY	108	173	181
UNIFORM ALLOWANCE	99	-	-
MAINTENANCE MATERIALS	6,964	6,945	6,945
EQUIPMENT RENTAL	8,573	8,507	8,762
OTHER EXPENDITURES	233,651	0	243,553
APPROPRIATIONS TO OTHER FUNDS	233,651	0	243,553
TRANS TO MVH LOCAL STREET FUND	233,651	-	243,553

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>FUND: 203 LOCAL STREETS FUND - REVENUE</u>	<u>\$720,120</u>	<u>\$1,197,187</u>	<u>\$1,066,152</u>
<u>Non-Departmental Revenues</u>	<u>720,120</u>	<u>881,212</u>	<u>1,066,152</u>
RECEIPTS - SIDEWALK CONST.	26,946	-	-
GAS & WEIGHT TAX	211,713	202,089	211,458
LOCAL AGENCY DISBURSEMENT	42,960	-	-
INVESTMENTS	-	2,500	2,500
FLAGSTAR BANK INTEREST	708	-	-
SPECIAL ASSESS COLLECT	19,624	12,005	12,005
SOUTH STREET SAD	18,928	38,977	20,000
REIMBURSEMENT -- OTHER	31,703	-	31,500
MISC. INCOME	1,379	500	500
TRANSFER - GENERAL FUND	132,509	625,141	544,636
TRANSFER FROM MAJOR STREETS	233,651	-	243,553
<u>Fund Balance Use</u>	<u>0</u>	<u>315,975</u>	<u>0</u>
APPROP. FUND BALANCE	-	315,975	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 203 LOCAL STREETS FUND - EXPENDITURES	\$661,936	\$1,197,188	\$1,066,152
LOCAL STREET IMPROVEMENT	212,210	748,500	573,519
SUPERVISOR SALARIES	3,558	14,897	15,337
PART TIME WAGES	-	13,282	13,548
LONGEVITY	60	140	-
FICA	324	2,181	2,331
HOSPITAL	495	1,155	-
HOSPITAL RETIREE	434	1,218	776
HOSPITALIZATION-LIEU-PAYROLL	69	-	-
EMPLOYEE LIFE INSURANCE	37	126	129
RETIREMENT CONTRIBUTION	557	-	186
DEFINED CONTRIBUTION	574	1,192	1,227
DENTAL/OPTICAL	57	200	200
WORKER'S COMP INSURANCE	-	1,816	2,053
UNEMPLOYMENT COMP.INSURANCE	-	90	42
SICK PAY	68	228	233
UNIFORM ALLOWANCE	62	-	-
ENGINEERING SERVICES	68,416	67,545	79,088
ENG SERV - STORMWATER	1,225	-	-
CONTRACT CONSTRUCTION	62,509	644,430	458,367
SIDEWALK CONSTRUCTION	69,754	-	-
CONTRACT SVCS - STORMWATER	3,731	-	-
SOUTH STREET SAD	281	-	-
STREET MAINTENANCE	247,730	266,986	316,404
SUPERVISOR SALARIES	1,138	-	-
EMPLOYEE WAGES	62,983	30,401	37,301
PART TIME WAGES	14,220	2,387	3,084
OVERTIME WAGES	2,920	1,024	1,046
LONGEVITY	1,137	728	973
FICA	6,106	3,099	3,533
HOSPITAL	9,334	2,845	7,104
HOSPITALIZATION-LIEU/ COVERAGE	-	1,800	1,320
HOSPITAL RETIREE	8,182	2,535	1,948
HOSPITALIZATION - LIEU - PAYROLL	1,301	-	-
EMPLOYEE LIFE INSURANCE	697	257	314
RETIREMENT CONTRIBUTION	10,487	4,701	4,792
DEFINED CONTRIBUTION	184	-	-
DENTAL/OPTICAL	1,066	655	910
WORKER'S COMP INSURANCE	-	2,261	2,719
UNEMPLOYMENT COMP.INSURANCE	-	110	62
SICK PAY	1,277	475	584
UNIFORM ALLOWANCE	1,169	-	-
MAINTENANCE MATERIALS	6,215	5,000	5,000
CONTRACTUAL SERVICES	9,124	60,000	50,000
CONTRACTUAL SVCS - JOINT SEALING	22,799	5,000	50,000
CONTRACT SVCS - TREE TRIMMING	21,668	75,000	75,000
EQUIPMENT RENTAL	63,180	51,000	52,530
VACTOR DISPOSAL- STORM SEWER	2,542	17,708	18,183

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>TRAFFIC SERVICE</u>	<u>30,530</u>	<u>60,819</u>	<u>55,124</u>
EMPLOYEE WAGES	6,467	13,697	9,688
PART TIME WAGES	1,143	-	-
OVERTIME WAGES	-	662	235
LONGEVITY	110	238	84
FICA	589	1,271	812
HOSPITAL	900	347	1,825
HOSPITALIZATION-LIEU/ COVERAGE	-	1,080	720
HOSPITAL RETIREE	789	1,133	496
HOSPITALIZATION - LIEU - PAYROLL	125	-	-
EMPLOYEE LIFE INSURANCE	67	115	82
RETIREMENT CONTRIBUTION	1,012	2,261	1,129
DENTAL/OPTICAL	103	240	220
WORKER'S COMP INSURANCE	-	977	686
UNEMPLOYMENT COMP.INSURANCE	-	36	11
SICK PAY	123	212	149
UNIFORM ALLOWANCE	113	-	-
TRAFFIC SIGNS	9,467	18,000	18,000
MAINTENANCE MATERIALS	743	-	-
CONTRACTUAL SERVICES	4,346	18,000	18,360
CONTRACT SVCS - TRAFFIC SIGNAL	817	-	-
EQUIPMENT RENTAL	3,616	2,550	2,627
<u>WINTER MAINTENANCE</u>	<u>157,565</u>	<u>101,214</u>	<u>102,728</u>
SUPERVISOR SALARIES	569	-	-
EMPLOYEE WAGES	13,624	20,138	20,393
PART TIME WAGES	5,551	2,387	2,759
OVERTIME WAGES	23,752	5,731	5,473
LONGEVITY	644	532	644
FICA	3,456	2,128	2,158
HOSPITAL	5,283	2,840	3,876
HOSPITALIZATION-LIEU/ COVERAGE	-	600	360
HOSPITAL RETIREE	4,631	1,684	1,070
HOSPITALIZATION - LIEU - PAYROLL	736	-	-
EMPLOYEE LIFE INSURANCE	395	173	172
RETIREMENT CONTRIBUTION	5,936	2,862	2,785
DEFINED CONTRIBUTION	92	-	-
DENTAL/OPTICAL	603	495	510
WORKER'S COMP INSURANCE	-	1,447	1,628
UNEMPLOYMENT COMP.INSURANCE	-	86	40
SICK PAY	723	316	321
UNIFORM ALLOWANCE	662	-	-
MAINTENANCE MATERIALS	27,869	35,000	35,000
EQUIPMENT RENTAL	63,040	24,795	25,539

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
ADMINISTRATION	13,901	19,669	18,378
EMPLOYEE WAGES	-	1,870	1,907
PART TIME WAGES	-	1,660	
FICA	-	276	303
HOSPITALIZATION	-	648	708
HOSPITALIZATION - RETIREE	-	150	95
EMPLOYEE LIFE INSURANCE	-	16	16
RETIREMENT CONTRIBUTION	-	260	287
DENTAL/OPTICAL	-	75	75
WORKER'S COMP. INSURANCE	8,892	113	8
UNEMPLOYMENT COMP.INSURANCE	-	15	3
SEVERANCE/SICK PAY	(0)	28	29
PRINTING & OFFICE SUPPLIES	-	100	100
AUDITING	1,368	2,463	975
CONTRACTUAL SERVICES	-	8,500	8,670
COMPUTER RENTAL	1,047	1,047	690
GENERAL INSURANCE	2,486	2,348	4,412
CASH-SHORT OR OVER	2	-	-
MISCELLANEOUS	106	100	100

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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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>FUND: 265 DRUG LAW ENFORCEMENT - REVENUE</u>	<u>\$36,232</u>	<u>\$50,000</u>	<u>\$54,000</u>
SALE OF CONFISCATED ASSETS	1,250	4,000	4,000
REIMBURSEMENT -- OTHER	34,982	40,000	50,000
APPROPRIATED FUND BALANCE	-	6,000	-
<u>EXPENDITURES</u>	<u>\$35,087</u>	<u>\$50,000</u>	<u>\$54,000</u>
REIMB - NET OFFICER	34,982	40,000	50,000
MISCELLANEOUS	105	-	100
NEW EQUIPMENT	-	10,000	3,900

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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>GRANT - REVENUE</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,500</u>
APPROP. FUND BALANCE	-	-	2,500
<u>FUND: 275 COMMUNITY DEVELOPMENT BLOCK</u>			
<u>GRANT - EXPENDITURES</u>	<u>\$1,191</u>	<u>\$0</u>	<u>\$2,500</u>
<u>C.D.B.G. PROGRAMS</u>	<u>1,191</u>	<u>0</u>	<u>2,500</u>
REHABILITATION PROJECT COSTS	-	-	2,500
TRANSFER TO CDBG GENERAL	1,191	-	-
<u>GRANT - REVENUE</u>	<u>\$24,400</u>	<u>\$25,000</u>	<u>\$25,000</u>
2010 COMMUNITY DEVELOPMENT - OAKLAND CO.	23,209	-	-
2015 COMMUNITY DEVELOPMENT - HCA TITLE II	-	25,000	25,000
TRANSFER FROM CDBG - REHAB	1,191	-	-
<u>FUND: 276 COMMUNITY DEVELOPMENT BLOCK</u>			
<u>GRANT - EXPENDITURES</u>	<u>\$24,400</u>	<u>\$25,000</u>	<u>\$25,000</u>
<u>C.D.B.G. PROGRAMS</u>	<u>24,400</u>	<u>25,000</u>	<u>25,000</u>
2014 HANDICAPPED PARK IMPROVE.	24,400	-	-
2015 PROJECTS	-	25,000	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.



Inscription Reads:
 1861-1865
 In Memory of the
 Soldiers and Sailors of
 Oakland County

	FYE 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
FUND: 209 CEMETERY - REVENUE	\$178,897	\$161,255	\$185,767
OPENING & CLOSING	33,466	20,000	20,000
MARKERS	10,086	5,000	5,000
SALE OF LOTS	21,210	20,000	20,000
COLUMBARIUM SALES	4,800	-	4,800
DEED TRANSFER FEES	150	-	-
WOLVERINE BANK-INTEREST INCOME	661	-	-
MISC - INCOME	25	-	-
TRANSFER-GENERAL FUND	108,499	116,255	135,967
FUND: 209 CEMETERY - EXPENDITURES	\$143,591	\$161,254	\$185,767
SUPERVISOR SALARIES	285	3,724	3,834
EMPLOYEE WAGES	35,491	38,872	47,682
PART TIME WAGES	3,175	1,432	1,749
OVERTIME WAGES	2,031	1,991	3,877
LONGEVITY	640	1,771	2,079
FICA	3,466	4,001	4,878
HOSPITALIZATION	3,787	11,221	13,925
HOSPITALIZATION-LIEU/ COVERAGE	-	300	240
HOSPITALIZATION - RETIREE	3,954	3,607	2,722
EMPLOYEE LIFE INSURANCE	146	359	430
RETIREMENT CONTRIBUTION	4,822	5,750	7,605
DEFINED CONTRIBUTION	46	298	307
DENTAL/OPTICAL	366	1,215	1,415
WORKER'S COMP. INSURANCE	1,327	2,778	3,630
UNEMPLOYMENT COMP. INSURANCE	-	141	76
SEVERANCE/SICK PAY	490	676	817
GROUNDS MAINTENANCE-MATERIALS	625	-	-
MAINTENANCE MATERIALS	998	1,500	1,500
AUDITING	261	226	211
CONTRACTUAL SERVICES	27,986	31,169	37,726
CONTRACT SVCS - COMP SOFT MTC	-	684	684
TELEPHONE	63	327	125
COMPUTER RENTAL	336	336	-
EQUIPMENT RENTAL	48,491	44,259	45,587
GENERAL INSURANCE	663	917	1,169
LIGHT & POWER	224	500	500
HEAT-BUILDING	881	1,200	1,000
MISCELLANEOUS	813	500	500
SITE IMPROVEMENT	1,000	1,000	1,000
COMPUTER SOFTWARE-PURCHASES	753	-	-
NEW EQUIPMENT	473	500	500

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DEBT SERVICE FUNDS

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

*Parking Fund Bond Debt Shown in Parking Fund

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>REVENUE</u>	<u>\$353,029</u>	<u>\$0</u>	<u>\$0</u>
TAX RECEIPTS	226,001	-	-
INTEREST ON INV - BK1 SAVINGS	28	-	-
TRANSFER FROM W & S CAP IMP.	127,000	-	-
<u>FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - EXPENDITURES</u>	<u>\$366,780</u>	<u>\$0</u>	<u>\$0</u>
<u>DEBT SERVICE</u>	<u>357,750</u>	<u>0</u>	<u>0</u>
PRINCIPAL	350,000	-	-
INTEREST	7,750	-	-
<u>APPROPRIATIONS TO OTHER FUNDS</u>	<u>9,030</u>	<u>0</u>	<u>0</u>
TRANS TO W & S IMPROVEMENT FND	9,030	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>FUND: 369 2001 OPC BUILDING BONDS - REVENUE</u>	<u>\$108,982</u>	<u>\$110,681</u>	<u>\$121,583</u>
TAX RECEIPTS	108,959	110,681	112,895
INTEREST ON INV- BK 1 SAVINGS	23	-	-
APPROPRIATED FUND BALANCE	-	-	8,688
<u>EXPENDITURES</u>	<u>\$101,116</u>	<u>\$97,799</u>	<u>\$121,583</u>
<u>DEBT SERVICE</u>	<u>101,116</u>	<u>97,799</u>	<u>121,583</u>
PRINCIPAL	-	85,000	110,000
INTEREST	101,116	12,799	11,583

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CAPITAL IMPROVEMENT FUNDS

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



	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 499 GENERAL CAPITAL PROJECT - REVENUE	\$1,379,737	\$1,829,744	\$994,904
STATE GRANTS	636,730	-	156,750
MDNR GRANT	-	98,285	98,285
INCOME ON INVESTMENTS	-	20,000	15,000
INTEREST OF CERTIFICATE OF DEP	3,425	-	-
INTEREST INCOME - SECURITIES	8,469	-	-
INTERST OF INVESTMENTS - COMERICA	98	-	-
FLAGSTAR BANK INTEREST	1,565	-	-
INTEREST ON ADVANCE	-	7,958	-
CONTRIBUTIONS - MEMORIALS	7,200	-	-
MISCELLANEOUS INCOME	1,706	-	-
TRANSFER FROM GENERAL FUND	369,747	459,802	380,516
TRANSFER FROM DDA	112,000	164,390	73,845
BAND SHELL	238,797	-	-
APPROPRIATED FUND BALANCE	-	1,079,309	270,508

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 499 GENERAL CAPITAL PROJECT - EXPENDITURES	\$1,699,261	\$1,948,092	\$994,904
CAPITAL CONTROL	1,699,261	1,948,092	994,904
SIDEWALK CONSTRUCTION	34,652	50,000	25,000
CITY HALL LOBBY RENOVATION	3,003	-	-
UPDATING OF COUNCIL CHAMBERS	444	-	-
HISTORICAL PROJECT	13,447	50,000	50,000
FD BUILDING IMPROVEMENT STUDY	2,250	-	-
DEVELOPMENT OF GIS SYSTEM	4,972	5,000	5,000
MASTER PLAN UPDATE	3,728	-	-
REPAIR PARKING AREA	735	-	-
ELIZABETH STREET PARK IMPROVEMENTS	1,515	30,000	5,000
HOWLETT IMPROVEMENTS	9,375	30,000	5,000
CEMETERY VETERAN'S SECTION IMPROVEMENTS	30,919	30,000	-
COLUMBARIUM	10,645	-	-
SCOTT STREET PARK IMPROVEMENTS	64,085	-	-
RECORDS MANAGEMENT	4,585	5,000	5,000
STORAGE GARAGE	1,660	-	-
FD BUILDING - DECON & QUARTERS	16,141	325,000	-
BIKE RACKS	1,096	-	-
IMPROVEMENTS AT BASEBALL FIELDS	-	10,000	-
WAYFINDING SIGNAGE	86,792	15,000	5,000
REPLACE OVERHEAD DOORS	-	12,000	-
MUNICIPAL PARK IMPROVEMENTS	2,169	10,000	10,000
PARK BENCH MEMORIALS	1,898	-	-
PARKING MODEL	29,246	-	-
PAINT CREEK RESTORATION PROJ	707,223	-	-
BAND SHELTER	307,809	-	-
ROCHESTER BRANDING	25,488	20,000	-
POLICE PATROL VESTS	13,150	12,550	-
CRT CROSSING @ DEQUINDRE ROAD	46,810	-	-
MILL STREET/CRT STAIRCASE	120	-	-
WELL RECONSTRUCTION	764	-	-
KAYAK LAUNCH	2,095	-	-
POLICE SECURITY CAMERA SYSTEM	4,940	-	-
SAW GRANT APPLICATION	14,000	-	-
NEIGHBORHOOD HOUSE - ROOF	-	14,000	-
REPLATTING FLUSH TO MONUMENT	-	14,000	-
CEMETERY TREE REMOVE/REPLACE	-	35,000	25,000
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	2,000
CLINTON RIVER LANDING	-	10,000	-
FIRE BUILDING - EXT. ENHANCE	-	100,000	-
NEW ELECTION PRECINCT SIX	-	10,000	10,000
PAINT CREEK RESTORATION PHASE 2	-	118,285	118,285
CABLE TV PROGRAMMING	3,506	-	-
SPRINKLER SYSTEM - FIRE DEPT	-	-	27,000
COMMUNITY ROOM - FIRE DEPT	-	-	15,000
SIGNAGE - CLINTON RIVER TRAIL	-	-	209,000
ROOF - DPW	-	-	70,000
CEMETERY WORK BUILDING	-	-	25,000
SITE ASSESSMENT - CITY HALL	-	-	5,000
PLAN DEVELOPMENT FOR SPLASH PAD	-	-	5,000
JAYCEE PARK SITE MASTER PLAN	-	-	5,000
MASTER PLAN IMPLEMENTATION	-	-	6,800
PLAN DEVELOPMENT FOR BI-CENTENNIAL PROJECT	-	-	5,000
TRANS TO WATER AND SEWER	-	-	356,819
TRANS TO AUTO PARKING FUND	250,000	772,767	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>FUND: 488 WATER AND SEWER CAPITAL</u>			
<u>IMPROVEMENT - REVENUE</u>	<u>\$1,211,230</u>	<u>\$1,394,527</u>	<u>\$2,360,456</u>
STATE GRANTS	625,707	-	800,000
SEWER CONNECTION FEES	22,535	2,500	280,000
WATER CONNECTION FEES	13,500	10,000	190,000
INTEREST ON INVESTMENTS	-	40,000	20,000
INTEREST INCOME - SECURITIES	35,290	-	-
INTEREST INCOME - HUNTINGTON	1,611	-	-
FIFTH THIRD BANK INTEREST	127	-	-
WELLS FARGO INTEREST	10	-	-
MISCELLANEOUS INCOME	3,421	-	-
TRANSFER FROM 1994 G.O. BOND	9,030	-	-
TRANSFER FROM CAPITAL PROJ	-	-	356,819
TRANSFER FROM WATER & SEWER	500,000	157,517	514,531
APPROPRIATED FUND BALANCE	-	1,184,510	199,106
<u>FUND: 488 WATER AND SEWER CAPITAL</u>			
<u>IMPROVEMENT - EXPENDITURES</u>	<u>\$3,016,366</u>	<u>\$1,391,283</u>	<u>\$2,360,456</u>
<u>ADMINISTRATION</u>	<u>365</u>	<u>42,000</u>	<u>0</u>
CONTRACTUAL SERVICES	-	42,000	-
WELLS FARGO FEES	365	-	-
<u>CAPITAL CONTROL</u>	<u>3,016,001</u>	<u>1,349,283</u>	<u>2,360,456</u>
WATER PLANT COSTS	179,927	250,000	100,000
NEW METERS	1,438	-	-
WATER MAIN REPAIR	19,726	20,000	20,000
METER REPLACEMENT PROGRAM	1,151,359	260,000	-
WATER METER CHANGE OUT SPECS	27,201	-	-
SANITARY SEWER PROJECTS	47,059	330,000	2,200,456
SEWER MAIN REPAIR	-	40,000	40,000
SANITARY SEWER REHABILITATION	1,004,508	-	-
RELIABILITY STUDY	-	40,000	-
TENKEN ROAD WATERLINE PROJECT	-	409,283	-
TRANS TO DEBT RETIRE. 1994 SAN INT GO BOND	127,000	-	-
TRANS TO WATER & SEWER FUND	457,783	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>FUND: 404 FIRE EQUIPMENT REVOLVING - REVENUE</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TRANSFER FROM GENERAL FUND	-	-	-
<u>EXPENDITURES</u>	<u>\$29,547</u>	<u>\$0</u>	<u>\$0</u>
TRANS TO REVOLVING EQUIP FUND	29,547	-	-

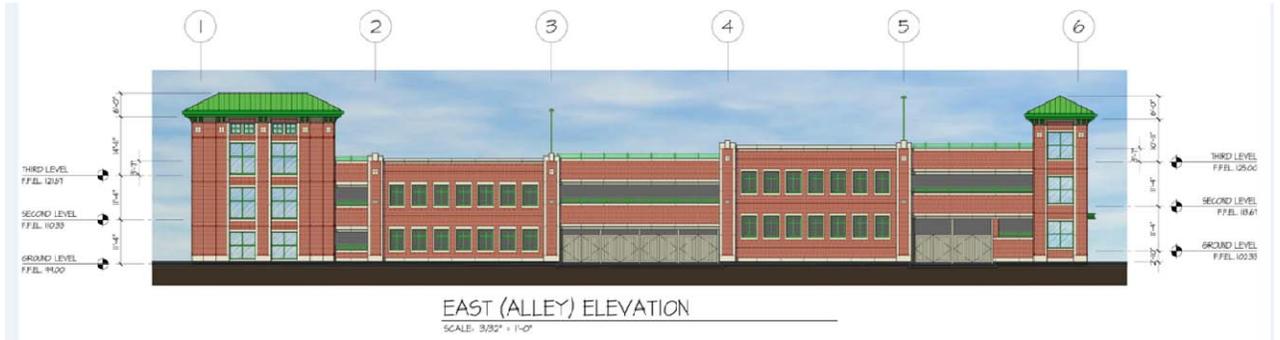
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ENTERPRISE FUNDS

- AUTOMOBILE PARKING FUND
- WATER & SEWER FUND



West Parking Platform



	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>FUND: 516 AUTO PARKING - REVENUE</u>	<u>\$546,156</u>	<u>\$1,471,345</u>	<u>\$7,423,128</u>
PARKING METERS	105,413	583,478	775,751
PARKING FINES	14,531	15,000	76,000
DPW SERVICES	55,276	-	-
SPECIAL ASSESSMENT COLLECTED			250,000
MISCELLANEOUS	120	100	414
TRANSFER FROM GEN FUND	120,816	50,000	50,000
TRANSFER FROM DDA	-	50,000	50,000
TRANSFER FROM CAP PROJ - OTHER	250,000	772,767	-
APPROPRIATED FUND BALANCE	-	-	6,220,963

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 516 AUTO PARKING - EXPENDITURES	\$244,693	\$1,459,344	\$7,423,128
AUTO PARKING OPERATIONS	244,693	1,340,996	694,417
SUPERVISOR SALARIES	1,138	-	-
EMPLOYEE WAGES	17,645	15,274	20,185
PART-TIME WAGES	3,445	955	974
OVERTIME WAGES	16,144	2,732	2,354
ORDINANCE OFFICER SALARIES	-	36,511	41,084
POLICE RESERVE/SEASONAL	-	26,520	27,050
OVERTIME NON-POLICE FICA	-	3,950	4,444
LONGEVITY	592	280	420
HOLIDAY PAY NON-POLICE -FICA	-	800	800
FICA	3,181	6,662	7,485
HOSPITALIZATION	4,863	11,430	15,411
HOSPITALIZATION-LIEU/ COVERAGE	-	900	840
HOSPITALIZATION - RETIREE	4,262	4,501	3,323
HOSPITALIZATION - LIEU - PAYROLL	678	-	-
EMPLOYEE LIFE INSURANCE	363	450	513
RETIREMENT CONTRIBUTION	5,464	6,484	7,333
DEFINED CONTRIBUTION	184	-	-
DENTAL/OPTICAL	555	1,186	1,369
WORKER'S COMP. INSURANCE	2,538	2,778	3,321
UNEMPLOYMENT COMP. INSURANCE	-	471	224
SEVERANCE/SICK PAY	665	844	997
UNIFORM ALLOWANCE	609	580	580
MAINTENANCE MATERIALS	9,646	5,000	5,000
ADMINISTRATIVE CROSS CHARGE	92,370	37,317	81,350
ENGINEERING SERVICES	-	357,450	-
AUDITING	226	248	360
CONTRACTUAL SERVICES	15,591	70,000	32,400
CONTRACT SVCS - PARKING LOT SNOW	-	20,000	20,000
CONTRACT SVCS - LOT STRIPING	-	10,000	-
COMPUTER RENTAL	514	514	-
EQUIPMENT RENTAL	45,879	48,254	49,702
GENERAL INSURANCE	984	461	6,069
LIGHT & POWER	-	10,000	10,000
PARKING LOT-LIGHTING	5,322	5,103	9,000
MAINTENANCE & REPAIRS - EQUIP	192	500	1,449
RENTAL OF LAND - MASONIC LOT	-	5,000	5,000
MISCELLANEOUS	364	10,000	5,000
NEW METERS	-	366,000	-
METER OPERATIONS	11,276	95,668	139,680
METER WIFI/DATA/BACK-END COSTS	-	83,764	83,000
BRANDING/MARKETING/PR	-	10,431	5,000
METER PARTS/REPLACEMENTS	-	-	12,680
UTILITIES/MAINT - PLATFORMS	-	-	16,000
LAND CONTRACT - 312 MAIN ST	-	74,020	74,020
INTEREST ON ADV. - PLATFORM	-	4,683	-
INTEREST ON ADV. - ON-STREET	-	3,275	-
CAPITAL CONTROL	0	0	6,000,000
PARKING PLATFORM CONSTRUCTION	-	-	6,000,000
DEBT SERVICE	0	0	728,711
PRINCIPAL ON BONDS	-	-	355,000
INTEREST ON BONDS	-	-	373,711
APPROPRIATIONS TO OTHER FUNDS	0	118,348	0
REPAYMENT TO CAPITAL - PLATFORM	-	69,641	-
TRANS TO CAPITAL PROJECTS	-	48,707	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>FUND: 592 WATER AND SEWER RECEIVING - REVENUE</u>	<u>\$5,400,872</u>	<u>\$5,387,800</u>	<u>\$5,526,689</u>
WATER SALES	727,623	816,750	852,687
DETROIT WATER SALES	1,188,650	1,633,500	1,295,552
SEWAGE DISPOSAL	2,942,871	2,885,850	3,145,577
WATER TAPS	455	2,000	2,500
WATER TAP INSP.	2,040	1,200	2,000
SEWER TAP INSP.	1,470	1,500	3,000
SALES OF METERS	6,765	1,000	10,000
PENALTY INCOME	45,898	45,000	45,000
INTEREST OF CERTIFICATE OF DEP	1,440	-	-
SALE OF CAPITAL ASSETS	250	-	-
TRANSFER-CAPITAL PROJECTS	457,783	-	-
MISCELLANEOUS INCOME	25,627	1,000	1,000
APPROPRIATED FUND BALANCE	-	-	169,373

	FYE 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
FUND: 592 WATER AND SEWER RECEIVING - EXPENDITURES	\$5,367,038	\$5,388,802	\$5,526,689
WATER DISTRIBUTION	818,174	461,928	410,407
SUPERVISOR SALARIES	2,249	-	-
EMPLOYEE WAGES	102,159	69,270	56,612
PART TIME WAGES	24,657	32,521	29,274
OVERTIME WAGES	10,867	12,803	8,487
LONGEVITY	1,955	1,841	1,624
FICA	10,500	8,951	7,704
HOSPITALIZATION	16,050	12,109	9,524
HOSPITALIZATION-LIEU/ COVERAGE	-	540	2,460
HOSPITALIZATION - RETIREE	14,068	5,787	2,961
HOSPITALIZATION - LIEU - PAYROLL	2,237	-	-
EMPLOYEE LIFE INSURANCE	1,199	566	461
RETIREMENT CONTRIBUTION	18,032	10,077	8,787
DEFINED CONTRIBUTION	363	-	-
DENTAL/OPTICAL	1,833	1,560	1,315
WORKER'S COMP. INSURANCE	7,594	6,730	6,181
UNEMPLOYMENT COMP. INSURANCE	-	383	145
SEVERANCE/SICK PAY	2,195	1,085	888
UNIFORM ALLOWANCE	2,011	-	-
CHEMICALS	5,824	3,000	1,500
TOOLS & EQUIPMENT	6,498	-	1,500
MAINTENANCE MATERIALS	24,961	23,000	28,000
ENGINEERING SERVICES	1,932	8,086	3,000
CONTRACTUAL SERVICES	66,042	59,200	54,200
TELEPHONE	88,452	24,119	80,000
ALARM SYSTEM	1,275	-	-
PROFESSIONAL DEVELOPMENT	844	2,000	2,000
TRAVEL	449	200	500
LIGHT & POWER	72,323	73,000	-
MAINTENANCE & REPAIRS - PLANT	2,587	10,000	-
MAINTENANCE & REPAIRS - SYSTEM	6,279	26,000	32,500
RENTAL OF D.P.W. BUILDING	12,000	12,000	12,000
EQUIPMENT RENTAL-PLANT	92,030	56,100	57,783
MISCELLANEOUS	6,491	1,000	1,000
DEPRECIATION	212,219	-	-

	FYE 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
WATER PLANT EXPENSE	126,185	205,206	217,629
SUPERVISOR SALARIES	9,297	14,897	15,337
EMPLOYEE WAGES	15,614	54,582	47,861
PART TIME WAGES	1,197	-	-
OVERTIME WAGES	6,274	6,610	4,266
LONGEVITY	529	1,428	1,232
FICA	2,840	6,172	5,902
HOSPITAL	4,342	11,648	8,003
HOSPITALIZATION-LIEU/ COVERAGE	-	-	2,340
HOSPITAL RETIREE	3,806	5,762	3,271
HOSPITALIZATION - LIEU - PAYROLL	605	-	-
EMPLOYEE LIFE INSURANCE	324	569	517
RETIREMENT CONTRIBUTION	4,878	7,911	7,506
DEFINED CONTRIBUTION	1,499	1,192	1,227
DENTAL/OPTICAL	496	1,465	1,325
WORKER'S COMP. INSURANCE	497	4,508	4,585
UNEMPLOYMENT COMP. INSURANCE	-	182	75
SICK PAY	594	1,080	981
UNIFORM ALLOWANCE	544	-	-
CHEMICALS	319	5,000	5,000
METER REPAIR - PARTS	417	-	-
MAINTENANCE MATERIALS	-	-	500
ENGINEERING SERVICES	10,351	-	3,000
CONTRACTUAL SERVICES	22,518	2,000	6,000
ALARM SYSTEM	775	7,000	7,000
PROFESSIONAL DEVELOPMENT	1,260	1,500	1,500
TRAVEL	-	200	200
MAINTENANCE & REPAIRS - PLANT	-	-	10,000
MAINTENANCE & REPAIRS - PUMPS AND DISTRIBUTION SY	37,207	-	-
LIGHT & POWER	-	71,500	80,000

	FYE 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
SEWER DISTRIBUTION	2,626,726	2,954,995	3,000,793
SUPERVISOR SALARIES	12,001	14,897	15,337
EMPLOYEE WAGES	19,553	42,323	38,540
PART TIME WAGES	2,604	1,432	1,962
OVERTIME WAGES	5,021	6,314	6,758
LONGEVITY	620	1,141	875
FICA	3,331	5,230	4,878
HOSPITALIZATION	5,092	5,397	7,513
HOSPITALIZATION-LIEU/ COVERAGE	-	1,980	1,200
HOSPITALIZATION - RETIREE	4,463	4,739	2,776
HOSPITALIZATION - LIEU - PAYROLL	710	-	-
EMPLOYEE LIFE INSURANCE	381	480	452
RETIREMENT CONTRIBUTION	5,721	6,561	5,071
DEFINED CONTRIBUTION	1,936	1,192	1,227
DENTAL/OPTICAL	582	1,100	1,125
WORKER'S COMP. INSURANCE	497	3,791	3,782
UNEMPLOYMENT COMP. INSURANCE	-	165	72
SEVERANCE/SICK PAY	696	889	833
UNIFORM ALLOWANCE	638	-	-
OPERATING SUPPLIES	19,972	10,000	11,000
MAINTENANCE MATERIALS	10,810	-	5,000
ENGINEERING SERVICES	4,848	25,000	15,000
LEGAL SERVICES	4,300	-	-
CONTRACTUAL SERVICES	49,703	200,200	30,000
SANITARY DISPOSAL-OAKLAND	2,063,691	2,398,614	2,462,624
CONTRACT SVCS - ROOT CONTROL	8,027	-	-
TELEPHONE	5,921	2,995	6,000
ALARM SYSTEM	2,127	-	-
LIGHT & POWER	7,425	-	-
MAINTENANCE & REPAIRS - SYSTEM	23,822	33,000	30,500
RENTAL OF D.P.W. BUILDING	6,000	6,000	6,000
EQUIPMENT RENTAL-SYSTEM	26,513	52,931	54,518
VACTOR DISPOSAL- STORM SEWER	-	6,000	6,000
MISCELLANEOUS	17,263	100	100
DEPRECIATION	274,314	-	-
INT OAK-MACOMB INTERCEPTOR	38,145	122,524	281,649

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
ADMINISTRATION	272,635	267,616	267,977
PRINTING & OFFICE SUPPLIES	6,732	5,500	6,000
ADMINISTRATIVE CROSS CHARGE	209,326	209,665	186,951
LEGAL SERVICES	1,040	1,000	1,500
AUDITING	14,939	16,130	12,883
CONTRACTUAL SERVICES	705	1,061	1,000
TELEPHONE	5,190	336	5,200
COMPUTER RENTAL	12,891	12,891	17,331
TRAVEL	162	-	-
GENERAL INSURANCE	11,193	10,235	21,611
RENTAL OF MUNICIPAL BUILDING	5,000	5,000	5,000
DUES & SUBSCRIPTIONS	72	500	500
MISCELLANEOUS	3,837	298	5,000
INSURANCE LOSSES & DED.	-	4,000	4,000
NEW EQUIPMENT-COMPUTER	1,548	1,000	1,000
WATER PURCHASE	1,023,319	1,341,540	1,115,352
PURCHASE WATER SHELBY	1,023,319	1,341,540	1,115,352
APPROPRIATIONS TO OTHER FUNDS	500,000	157,517	514,531
APPROPRIATIONS TO OTHER FUNDS	500,000	157,517	514,531

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 2016	Year of Equipment Being Replaced	Useful Life (Years)	Budget	Projected Sale of Old Equipment
Equipment				
Xmark Zero Turn 60" Mower	2005	5-8	10,000	500
Peterbilt 5CY Dump Truck	2007	8-10	245,000	10,000
Tenco 250 HP Snow Blower TCS-17	2005	10-12	150,000	-
Diamond 30 inch Concrete Saw	2006	10-12	18,000	1,000
2500 Chevrolet 4x4 Pick Up	2008	5-8	42,000	20,000
2500 Chevrolet 4x4 Pick Up	2003	5-8	35,000	3,000
Utility Box for 2500 Chevrolet 4x4 Pick Up			30,000	-
Patrol Car 65	2011	4-6	26,400	5,000
Investigator Car 66	2006	4-6	26,000	5,000
Patrol Car 68	2011	4-6	26,400	5,000

	FYE 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
FUND: 661 REVOLVING EQUIPMENT - REVENUE	\$1,081,467	\$1,127,371	\$1,235,053
INVESTMENTS	-	3,000	3,000
INTEREST OF CERTIFICATE OF DEP	1,531	-	-
CITIZENS MONEY MARKET INTEREST	1,176	-	-
WATER & SEWER RENT	18,000	18,000	18,000
TELEPHONE	5,419	5,419	-
GEN. SERVICE COMPUTER	18,647	18,647	11,043
MAJOR & TRKLNE COMPUTER	1,633	1,633	690
LOCAL STREETS COMPUTER	1,047	1,047	690
CEMETERY COMPUTER	336	336	-
POLICE COMPUTER	8,053	8,053	10,353
FIRE DEPARTMENT COMPUTER	2,401	2,401	3,451
DPW COMPUTER	1,946	1,946	3,451
AUTO PARKING COMPUTER	514	-	-
SANITATION	-	12,891	-
WATER & SEWER COMPUTER	12,891	-	17,331
REV. EQUIPT COMPUTER	2,473	-	-
EQUIP RENTAL -ELECTIONS	706	-	-
MAJOR & TRUNKLINE	72,276	64,877	66,823
LOCAL STREETS	129,836	78,345	80,696
CEMETERY	48,491	44,259	45,587
CIVIC CENTER	2,036	2,000	2,060
PUBLIC SAFETY	90,568	91,100	93,833
FIRE DEPARTMENT	127,498	111,700	111,700
PUBLIC WORKS	41,874	55,857	57,533
AUTO PARKING	45,879	48,254	49,702
ENVIRONMENTAL SERVICES	108,143	103,380	106,481
WATER & SEWER	118,543	109,031	112,301
EQUIP RENTAL - REVOLVING EQUIP	12,229	-	-
PARKS & RECREATION	22,482	70,794	72,918
SALE - ASSETS	(44,182)	123,000	49,500
GAS REIMBURSEMENTS	197,544	151,401	153,401
MISC. INCOME	1,929	-	-
TRANSFER FROM FIRE EQUIPMENT	29,547	-	-
APPROPRIATED FUND BALANCE	-	-	164,508

	FYE 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
FUND: 661 REVOLVING EQUIPMENT - EXPENDITURES	\$1,030,799	\$1,027,536	\$1,228,054
GARAGE	114,048	122,463	120,969
SUPERVISOR SALARIES	-	7,448	7,669
EMPLOYEE WAGES	40,907	45,716	44,792
PART TIME WAGES	4,313	955	1,785
OVERTIME WAGES	1,306	1,692	974
LONGEVITY	716	182	413
FICA	3,845	4,562	4,624
HOSPITAL	5,877	13,032	13,093
HOSPITALIZATION-LIEU/ COVERAGE	-	720	720
HOSPITAL RETIREE	5,151	4,286	2,663
HOSPITALIZATION - LIEU - PAYROLL	819	-	-
EMPLOYEE LIFE INSURANCE	439	483	466
RETIREMENT CONTRIBUTION	6,603	4,603	4,505
DEFINED CONTRIBUTION	-	596	613
DENTAL/OPTICAL	671	1,665	1,540
WORKER'S COMP INSURANCE	-	3,431	3,685
UNEMPLOYMENT COMP.INSURANCE	-	188	85
SICK PAY	804	804	799
UNIFORM ALLOWANCE	736	-	-
BUILDING MAINTENANCE-MATERIAL	530	4,000	4,000
MAINTENANCE MATERIAL - FIRE	10,991	-	-
LIGHT & POWER	8,005	6,600	6,900
HEAT-BUILDING	10,266	11,000	11,000
WATER & SEWER CHARGES	5,125	1,500	1,500
MAINTENANCE & REPAIR BUILDING	6,943	8,000	8,000
NEW EQUIPMENT	-	1,000	1,142
RENTAL EQUIPMENT	783,283	389,665	367,164
EMPLOYEE WAGES	248	6,595	6,669
LONGEVITY	4	70	-
FICA	23	571	517
HOSPITAL	35	-	1,416
HOSPITALIZATION-LIEU/ COVERAGE	-	600	600
HOSPITAL RETIREE	30	541	338
HOSPITALIZATION - LIEU - PAYROLL	5	-	-
EMPLOYEE LIFE INSURANCE	3	56	56
RETIREMENT CONTRIBUTION	39	1,229	533
DENTAL/OPTICAL	4	100	150
WORKER'S COMP INSURANCE	-	472	462
UNEMPLOYMENT COMP.INSURANCE	-	15	7
SICK PAY	5	101	101
UNIFORM ALLOWANCE	4	-	-
TOOLS & EQUIPMENT	3,269	8,000	8,000
GAS, OIL AND LUBRICANTS	278,543	235,000	235,000
OPERATING SUPPLIES	7,986	7,000	7,000
MAINTENANCE MATERIAL VEHICLES	57,205	50,000	50,000
MAINTENANCE MATERIAL - POLICE	25,477	-	-
MAINTENANCE MATERIAL - FIRE	5,715	-	-
EQUIPMENT RENTAL	12,229	-	-
INSURANCE - FLEET	48,185	49,315	26,313
MAINT. & REPAIR - CONTRACTED	47,695	30,000	30,000
DEPRECIATION	296,063	-	-
NEW EQUIPMENT	516	-	-

	FYE 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
<u>ADMINISTRATION</u>	<u>124,235</u>	<u>127,908</u>	<u>119,122</u>
ORDINANCE OFFICER SALARIES	-	4,564	5,136
OVERTIME NON-POLICE FICA	-	494	556
HOLIDAY PAY NON-POLICE FICA	-	100	100
FICA	-	395	443
HOSPITALIZATION	-	1,296	1,416
HOSPITALIZATION - RETIREE	-	405	285
EMPLOYEE LIFE INSURANCE	-	40	43
RETIREMENT CONTRIBUTION	-	505	614
DENTAL/OPTICAL	-	110	110
SEVERANCE/SICK PAY	0	76	85
WORKER'S COMP. INSURANCE	1,441	130	152
UNEMPLOYMENT COMP. INSURANCE	-	15	7
UNIFORM ALLOWANCE	-	73	73
ADMINISTRATIVE CROSS CHARGE	69,372	52,657	45,412
AUDITING	2,641	1,669	1,561
CONTRACTUAL SERVICES	353	260	265
CONTRACT - COMP SOFT	41,579	49,991	50,991
TELEPHONE	126	1,024	125
ALARM SYSTEM	-	1,700	1,700
COMPUTER RENTAL	2,473	2,473	690
GENERAL INSURANCE	4,515	4,931	4,359
MISCELLANEOUS	7	1,000	1,000
INSURANCE LOSSES & DED.	-	1,000	1,000
COMPUTER SOFTWARE-PURCHASES	1,728	3,000	3,000
<u>NON-OPERATING EXPENSES</u>	<u>9,234</u>	<u>387,500</u>	<u>620,800</u>
NEW EQUIPMENT	-	375,500	608,800
NEW EQUIPMENT-COMPUTER	9,234	12,000	12,000

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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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
REVENUE	<u>\$1,366,645</u>	<u>\$1,117,290</u>	<u>\$1,145,670</u>
DDA REVENUES	<u>1,263,772</u>	<u>1,117,290</u>	<u>1,145,670</u>
TAX LEVY	1,149,499	1,032,440	1,064,595
DDA FARMER'S MARKET	22,700	-	-
DDA BUSINESS DEVELOPMENT	2,500	2,000	2,000
INTEREST INCOME	-	1,200	500
INTEREST ON CERTIFICATE OF DEP	669	-	-
STREETSCAPE SPONSORSHIP	2,860	12,150	-
ROCHESTER EXPLORERS CLUB	1,300	-	-
DDA PROPERTY FUNDRAISING SALE	3,137	2,000	500
ADMINISTRATIVE CROSS CHARGE	67,000	67,000	67,000
MISCELLANEOUS	14,108	500	11,075
BIG BRIGHT LIGHT SHOW	<u>102,873</u>	<u>0</u>	<u>0</u>
BIG BRIGHT LIGHT SHOW	36,903	-	-
BBLs - MIRACLE ON 4TH ST	25,970	-	-
PSD CONTRIBUTION BBLs	40,000	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY-			
EXPENDITURES	\$1,367,144	\$1,097,264	\$1,145,670
BIG BRIGHT LIGHT SHOW	255,528	150,000	150,000
BIG BRIGHT LIGHT FUND RAISING	8,601	-	-
CONTRACTUAL SERVICES	238,152	150,000	150,000
BLS ENGINEERING	8,776	-	-
ROCHESTER EXPLORERS CLUB	3,779	0	0
MISCELLANEOUS	3,779	-	-
OPERATIONS	656,434	582,874	550,924
SUPERVISOR SALARIES	60,248	61,028	62,249
EMPLOYEE WAGES	73,794	75,865	77,382
PART TIME WAGES	2,252	-	-
OVERTIME WAGES	1,029	2,500	4,155
LONGEVITY	2,100	3,500	3,500
FICA	11,230	11,538	11,696
HOSPITALIZATION	29,087	20,854	33,159
HOSPITALIZATION-LIEU/ COVERAGE	7,157	6,000	6,000
EMPLOYEE LIFE INSURANCE	1,029	1,154	1,178
RETIREMENT CONTRIBUTION	13,164	25,523	20,669
DEFINED CONTRIBUTION	1,450	-	-
DENTAL/OPTICAL	3,000	3,500	4,000
WORKER'S COMP. INSURANCE	557	615	641
UNEMPLOYMENT COMP. INSURANCE	65	450	208
POSTAGE	5,759	7,500	6,000
PRINTING & OFFICE SUPPLIES	15,458	14,000	15,000
OPERATING SUPPLIES	927	1,000	1,000
FARMERS MARKET - OP SUPPLIES	13,691	-	-
ADMINISTRATIVE CROSS CHARGE	101,766	100,244	108,260
LEGAL SERVICES	25	5,000	3,000
AUDITING	4,239	3,704	2,327
CONTRACT SVCS - ORG. COMMITTEE	3,326	2,250	3,250
CONTRACT SVCS - BUS. DEV. COMMITTEE	10,097	10,000	10,000
CONTRACT SVCS - D.P.W.	21,300	23,000	23,000
CONTRACT SVCS - MAINTENANCE	21,565	20,800	20,800
CONTRACT SVCS - DOWNTOWN POLICE	-	5,000	5,000
CONTRACT SVCS - CABLE CASTING	3,250	4,000	4,000
CONTRACT SVCS - DUMPSTERS	40,646	44,893	-
CONTRACT SVCS - PARKING LOT SNOW	64,135	-	-
CONTRACT SVCS - SIDEWALK SNOW	-	25,106	10,000
CONTRACT SVCS - EMPLOYMENT	501	750	750
CONTRACT SVCS - COMP MTC	-	500	500
TELEPHONE	2,948	3,000	2,500
TELEPHONE LEASE	511	500	500
EQUIPMENT LEASE - COPY MACHINE	21,951	16,000	18,000
PROFESSIONAL DEVELOPMENT	675	750	750
TRAVEL	984	1,500	1,500
LOCAL MILEAGE ALLOWANCE	762	750	750
REFUND - TAX ALLOCATION	16,047	5,000	3,000
COMMUNITY AFFAIRS	2,791	1,900	2,500
GENERAL INSURANCE	13,081	13,300	13,300
LIGHT & POWER	52,638	30,000	40,000
HEAT-BUILDING	683	400	400
WATER & SEWER CHARGES	114	500	500
MAINTENANCE & REPAIRS - EQUIP	-	500	500
RENTAL OF LAND	23,970	24,000	24,000
MERCHANT SERVICE FEES	1,869	2,000	2,000
RENTAL OF LAND - MASONIC LOT	3,000	-	-
DUES & SUBSCRIPTIONS	1,435	1,500	1,500
MISCELLANEOUS	129	-	-
NEW EQUIPMENT-COMPUTER	-	1,000	1,500

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>CAPITAL CONTROL</u>	<u>339,403</u>	<u>150,000</u>	<u>320,901</u>
FAÇADE/SIGN GRANT PROGRAM	5,466	-	-
CAPITAL ASSETS - MAINT & MINOR	95,009	100,000	100,000
SIDEWALK RECONSTRUCTION	7,100	10,000	10,000
WAYFINDING SIGNAGE	123,773	5,000	-
MAIN STREET ENHANCEMENTS (PART OF 2012) MDOF	29,989	-	-
MAIN STREET ENHANCEMENTS (PART OF 2012) NON MDOF	3,188	-	-
MAIN STREET MANAGEMENT	110	-	-
ROCHESTER BRANDING	750	-	-
TRASH COMPACTORS	-	30,000	60,000
STREET LIGHTING REPLACEMENTS	-	-	150,901
NEW EQUIPMENT	-	5,000	-
LAND CONTRACT - 312 MAIN ST	74,020	-	-
<u>APPROPRIATIONS TO OTHER FUNDS</u>	<u>112,000</u>	<u>214,390</u>	<u>123,845</u>
TRANS TO CAPITAL PROJECTS	-	164,390	73,845
REPAYMENT CAPITAL - ON-STREET	112,000	-	-
TRANS TO AUTO PARKING FUND	-	50,000	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 2014	FYE 2015	FYE 2016
	Actual	Budget	Proposed
FUND: 493 PRINCIPAL SHOPPING DISTRICT- REVENUE	\$345,089	\$504,500	\$579,000
PRINCIPAL SHOPPING DISTRICT	214,164	205,000	205,000
SIDEWALK SALES	4,575	2,000	2,000
LAGNIAPPE	1,500	1,000	1,000
KRIS KRINGLE MARKET	10,920	10,000	10,000
BIG BRIGHT LIGHT SHOW	-	30,000	100,000
WINTER MAGAZINE	26,713	24,000	24,000
SPRING MAGAZINE	25,460	24,000	24,000
SUMMER GENERAL AWARENESS PROG.	4,330	-	-
ANNUAL AWARENESS PROGRAMNS	-	5,000	5,000
FIRE & ICE FESTIVAL	14,725	12,000	14,000
GENERAL HOLIDAY	3,810	-	1,000
EWE REVUE - SPONSORSHIP	1,895	-	-
MOVIES IN THE MOONLIGHT	6,550	5,000	6,000
GIRLS NIGHT OUT	200	-	-
HALLOWEEN EVENTS	1,100	500	1,000
DOWNTOWN COOKBOOK	1,865	-	-
RESTAURANT WEEK	2,750	4,000	-
JUNK IN THE TRUNK	2,360	-	-
BAKE SALE	3,264	-	-
DECK ART	-	-	1,500
FAMILY EVENTS (2X)	-	4,000	7,000
ROCHESTER BRAND SUPPORT	-	3,500	-
ROCHESTER POSED	3,300	-	3,000
DOWNTOWN ROCHESTER CUPS	480	-	-
DOWNTOWN ROCHESTER CLOTHING	3,065	-	-
MAD MONEY MARCH	2,250	3,500	3,000
FARMERS MARKET	-	21,000	21,000
TALK LIKE A PIRATE DAY	750	-	-
SMALL BUSINESS SATURDAY	-	-	500
PSD INTEREST & PENALTIES	135	-	-
MISCELLANEOUS INCOME	8,930	-	-
TRANS FRM DDA/CONTRACTUAL SRV - PSD	-	150,000	150,000

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>EXPENDITURES</u>	<u>\$325,460</u>	<u>\$494,000</u>	<u>\$549,000</u>
<u>GENERAL</u>	<u>40,000</u>	<u>0</u>	<u>0</u>
TRANSFER TO DDA FUND	40,000	-	-
<u>GENERAL AND ADMINISTRATIVE - GA</u>	<u>69,724</u>	<u>67,000</u>	<u>69,500</u>
ADMINISTRATIVE CROSS CHARGE	67,000	67,000	67,000
CONTRACT SVCS - EMPLOYMENT	68	-	-
TRAVEL, TRAINING AND CONFERENCES	590	-	1,500
CASH-SHORT OR OVER	7	-	-
MERCHANT SERVICE FEES	2,058	-	-
BUDGET CONTINGENCIES	-	-	1,000
<u>KRIS KRINGLE MARKET</u>	<u>14,501</u>	<u>12,000</u>	<u>14,000</u>
AD PR - SIGNAGE	6,989	-	6,000
EQUIPMENT RENTAL	4,085	-	4,500
MISCELLANEOUS	3,428	12,000	3,500
<u>SIDEWALK SALES - SS</u>	<u>5,552</u>	<u>5,500</u>	<u>5,500</u>
AD PR - NEWSPAPER	1,209	-	1,200
AD PR - PRINTING/GRAPHICS	-	1,000	500
AD PR - SIGNAGE	310	500	500
AD PL - NEWSPAPER ADV	-	1,000	-
AD PL - OUTDOOR PRODUCTIONS	85	500	-
BANNERS	-	500	-
CONTRACTUAL SERVICES	3,948	2,000	3,300
<u>LAGNIAPPE - LAG</u>	<u>7,320</u>	<u>7,000</u>	<u>7,000</u>
AD PR - PRINTING/GRAPHICS	535	500	400
AD PR - SIGNAGE	71	1,000	100
AD PL - NEWSPAPER ADV	550	1,000	500
BANNER INSTALLATION	-	500	-
CONTRACTUAL SERVICES	5,910	3,500	6,000
MISCELLANEOUS	254	500	-
<u>ANNUAL AWARENESS PROGRAM</u>	<u>55,811</u>	<u>45,000</u>	<u>45,500</u>
AD PR - PRINTING/GRAPHICS	4,536	3,000	3,500
AD PL - TV	35,000	35,000	35,000
BANNERS	5,588	5,000	5,000
GRAPHIC DESIGN	1,475	1,000	1,000
MISCELLANEOUS	9,212	1,000	1,000
<u>FIRE & ICE FESTIVAL</u>	<u>20,255</u>	<u>9,500</u>	<u>20,000</u>
LICENSE AND FEES	12,084	-	11,000
AD PR - PRINTING/GRAPHICS	113	700	400
AD PR - SIGNAGE	1,412	700	1,400
AD PL - NEWSPAPER ADV	1,201	1,000	1,000
BANNERS	-	500	-
CONTRACTED SERVICES	5,446	6,300	6,200
MISCELLANEOUS	-	300	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
<u>WINTER MAGAZINE</u>	<u>56,873</u>	<u>34,000</u>	<u>34,000</u>
POSTAGE	12,000	9,000	7,500
AD PR - PRINTING/GRAPHICS	33,945	15,300	16,000
GRAPHIC DESIGN	7,200	7,200	7,200
CONTRACTUAL SERVICES	3,728	2,500	3,300
<u>SPRING MAGAZINE</u>	<u>31,280</u>	<u>34,000</u>	<u>34,000</u>
POSTAGE	6,330	9,000	7,500
AD PR - PRINTING/GRAPHICS	15,384	15,300	16,000
GRAPHIC DESIGN	7,200	7,200	7,200
CONTRACTUAL SERVICES	2,366	2,500	3,300
<u>MOVIES IN THE MOONLIGHT</u>	<u>12,010</u>	<u>13,000</u>	<u>14,500</u>
AD PR - PRINTING/GRAPHICS	-	500	500
AD PR - SIGNAGE	53	1,000	500
AD PL - NEWSPAPER ADV	1,860	1,000	1,000
BANNERS	150	500	500
CONTRACTUAL SERVICES	9,408	8,500	10,000
EQUIPMENT RENTAL	-	1,000	1,000
MISCELLANEOUS	540	500	1,000
<u>HALLOWEEN EVENTS</u>	<u>851</u>	<u>1,000</u>	<u>1,500</u>
AD PR - PRINTING/GRAPHICS	601	100	500
MISCELLANEOUS	250	900	1,000
<u>BIG BRIGHT LIGHT SHOW</u>	<u>0</u>	<u>240,000</u>	<u>275,000</u>
BIG BRIGHT LIGHT FUND RAISING	-	10,000	15,000
FESTIVAL OF TREES	-	-	10,000
CONTRACTUAL SERVICES	-	230,000	250,000
<u>RESTAURANT WEEK</u>	<u>2,474</u>	<u>4,000</u>	<u>0</u>
MISCELLANEOUS	2,474	4,000	-
<u>JUNK IN THE TRUNK</u>	<u>1,711</u>	<u>0</u>	<u>0</u>
MISCELLANEOUS	1,711	-	-
<u>BAKE SALE</u>	<u>3,515</u>	<u>0</u>	<u>0</u>
MISCELLANEOUS	3,515	-	-
<u>DECK ART</u>	<u>100</u>	<u>0</u>	<u>1,500</u>
MISCELLANEOUS	100	-	1,500
<u>FAMILY EVENTS</u>	<u>0</u>	<u>5,000</u>	<u>0</u>
MISCELLANEOUS	-	5,000	-
<u>ROCHESTER POSED</u>	<u>3,484</u>	<u>3,500</u>	<u>3,500</u>
AD PR - PRINTING/GRAPHICS	2,267	2,500	2,500
MISCELLANEOUS	1,217	1,000	1,000
<u>MAD MONEY MARCH</u>	<u>0</u>	<u>3,500</u>	<u>3,000</u>
MISCELLANEOUS	-	3,500	3,000
<u>FARMERS MARKET</u>	<u>0</u>	<u>10,000</u>	<u>12,000</u>
FARMERS MARKET	-	10,000	12,000
<u>ROCHESTER EXPLORERS CLUB</u>	<u>0</u>	<u>0</u>	<u>7,500</u>
MISCELLANEOUS	-	-	7,500
<u>SMALL BUSINESS SATURDAY</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
MISCELLANEOUS	-	-	1,000

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SUPPLEMENTAL BUDGET INFORMATION

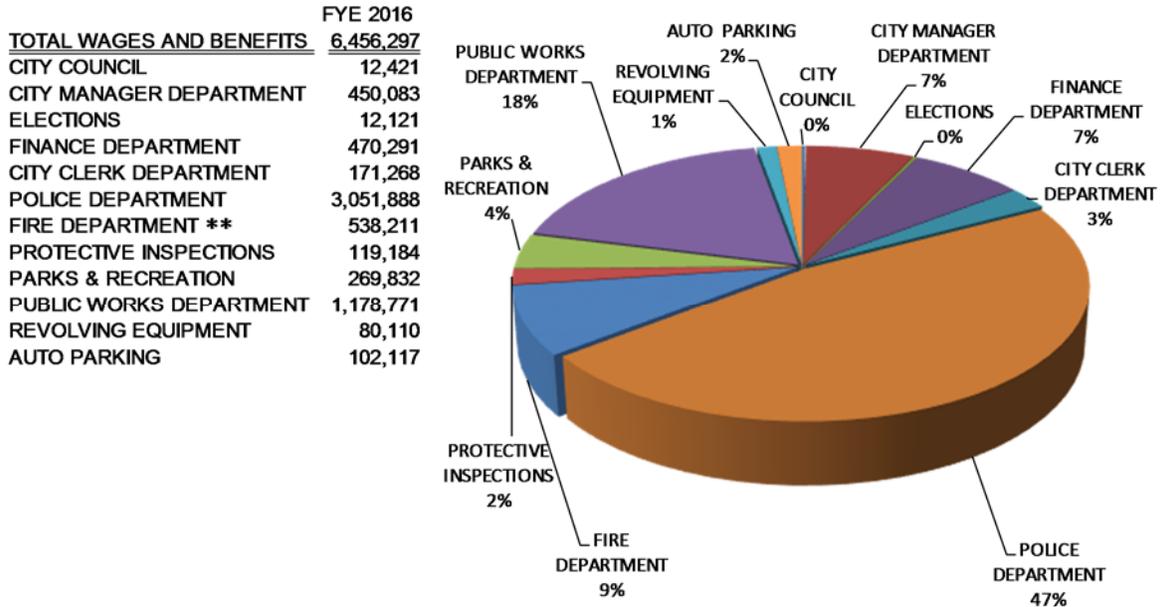
This section provides additional information to clarify transactions which cross budgetary funds, the capital improvement plan (CIP) for all funds, provide important financial policies, a summary of the City's two year budget plan and any additional information specific to this fiscal year's budget.



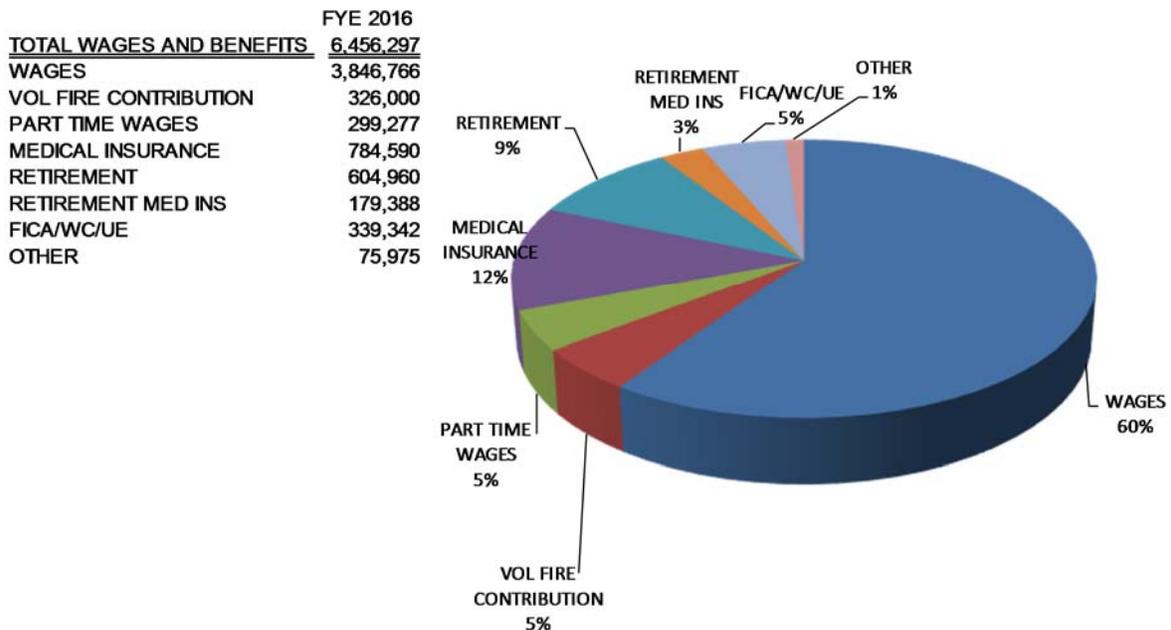
Supplemental #1: Wages and Benefits Summary – All Employees*

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



SUMMARY BY TYPE OF WAGE OR BENEFIT



* 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.

<u>City Manager's Department</u>	<u>Budget Department</u> <u>Finance Department</u>	<u>Other</u>
CITY MANAGER		
General Fund	45%	General Fund 93%
DDA	10%	DDA 0%
Major Streets	5%	Major Streets 0%
Local Streets	5%	Local Streets 0%
Water & Sewer	20%	Water & Sewer 5%
Revolving Equip	5%	Revolving Equip 1%
Auto Parking	10%	Auto Parking 1%
FINANCE DIRECTOR		
General Fund	50%	General Fund 88%
DDA	5%	DDA 0%
Major Streets	5%	Major Streets 4%
Local Streets	5%	Local Streets 4%
Water & Sewer	15%	Water & Sewer 4%
Revolving Equip	10%	Revolving Equip 0%
Auto Parking	10%	Auto Parking 0%
DIR. OF ECON. DEVELOP.		
General Fund	37%	General Fund 5%
DDA	38%	DDA 0%
Major Streets	5%	Major Streets 0%
Local Streets	5%	Local Streets 0%
Water & Sewer	5%	Water & Sewer 95%
Revolving Equip	0%	Revolving Equip 0%
Auto Parking	10%	Auto Parking 0%
DEPUTY TREASURER		
General Fund	55%	General Fund 60%
DDA	5%	DDA 15%
Major Streets	2%	Major Streets 5%
Local Streets	2%	Local Streets 5%
Water & Sewer	16%	Water & Sewer 5%
Revolving Equip	5%	Revolving Equip 5%
Auto Parking	15%	Auto Parking 5%
ACCOUNTING TECH. - HR		
General Fund	79%	General Fund 80%
DDA	0%	DDA 0%
Major Streets	5%	Major Streets 0%
Local Streets	5%	Local Streets 0%
Water & Sewer	5%	Water & Sewer 0%
Revolving Equip	5%	Revolving Equip 0%
Auto Parking	1%	Auto Parking 20%
ACCOUNTING TECH. - W/S		
EXEC ASSISTANT		
ACCOUNTING TECH. - AP		
POLICE CLERK		
CUSTOMER SERVICE SPECIALIST		
	General Fund	70%
	DDA	0%
	Major Streets	0%
	Local Streets	0%
	Water & Sewer	15%
	Revolving Equip	0%
	Auto Parking	15%

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.

<u>CITY MANAGER</u>	FYE 2016	<u>PARKS & RECREATION</u>	FYE 2016
	\$ 26,500		\$ 31,850
Web Site Contract	7,500	Pond Weeds	2,700
Professional Services Contracts	10,000	Pond Fountain	1,300
CoStar Group	7,000	Tree Maintenance	5,000
Miscellaneous	2,000	Park Maintenance	20,000
		Plumbing	1,500
<u>FINANCE</u>	\$ 102,691	Electrical	600
Oakland County - Assessor	88,500	P/T Employee Physicals	100
MBIA Investment Advisors	12,000	Miscellaneous	500
Oakland County - BSA Software	1,561	Medical Testing	150
Miscellaneous	500		
Chase Bank - Safe Deposit Box	130	<u>CIVIC CENTER</u>	\$ 30,150
		Elevator	550
<u>ELECTIONS</u>	\$ 3,150	Mats (office mats maintenance)	1,500
County Services	450	Janitorial Services	14,500
Polling Location Rentals	700	Office Carpet Cleaning	3,500
Machine Maintenance Contracts	2,000	Electric/Plumbing	500
		Windows (cleaning)	600
<u>POLICE DEPARTMENT</u>	\$ 52,200	Sprinklers (winterization)	400
911 Software Maint.	7,956	Lawn (fertilization/weeding)	600
Oakland Co Clemis	25,704	Duct Cleaning	3,000
Oakland Co Animal Control	3,900	Boiler Contract	1,000
Oakland Co Radio (new system)	4,000	Furnace Maintenance	2,000
Informational Services	918	Unscheduled Contractual Assist.	2,000
MSP - LEIN	1,122		
Watch Guard Video System Maint	4,080	<u>GENERAL SERVICES</u>	\$ 38,753
Alpha Services	1,020	Retirement Health Benefits - Actuarial	5,000
Medical Testing	2,500	Time Collection System	2,653
Miscellaneous	1,000	Professional Service Contracts	5,000
		CAFR and Budget Certification	800
<u>FIRE DEPARTMENT</u>	\$ 7,000	Employee Wellness Program	8,300
FRMS - Oakland County	7,000	Branding	10,000
		Municipal Engineering Misc Services	5,000
<u>PUBLIC WORKS</u>	\$ 12,200	Miscellaneous	2,000
Medical Testing	3,000		
Miscellaneous	200	<u>PLANNING COMMISSION</u>	\$ 28,200
Construction Review and Inspection	9,000	City Planner - Retainer	9,000
		City Planner - Developer Project Work	10,000
		Recording Assistant	1,200
		City Planner - City Project Work	8,000

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 |



Project	Fund	Notes	FYE 2016 TOTAL	FYE 2017 TOTAL	FYE 2018 TOTAL	FYE 2019 TOTAL	FYE 2020 TOTAL
Sewer Main Replacement - Anticipated based on SSES	488 - Water/Sewer Capital	FYE 2016 Wet Weather Rehab	330,000	330,000	330,000	330,000	330,000
Historical Commission Designated Projects	499 - Capital	Subject to annual review by City Council	50,000	50,000	50,000	50,000	50,000
Sidewalk Reconstruction Program	499 - Capital	Program back to start FYE 2016	25,000	25,000	25,000	25,000	25,000
Development of GIS System	499 - Capital		5,000	5,000	5,000	5,000	5,000
Municipal Park Improvements	499 - Capital		10,000	10,000	10,000	10,000	10,000
Police Records Management	499 - Capital		5,000	5,000	5,000	5,000	5,000
Resurfacing - PASER BASED - Stoney Point	203 - Local Roads	FYE 2015 and FYE 2016 projects linked	345,130	396,000	-	-	-
River Mist - Resurfacing	203 - Local Roads		192,325	-	-	-	-
Upgrade of Dequindre - Runyon intersection	202 - Major Roads	Tri-Party Project with RCOC	20,000	-	3,373,190	-	-
SAW Grant Project	488 - Water/Sewer Capital	Wastewater and Stormwater Asset Management Plan	800,000	-	-	-	-
Water SCADA Installation	488 - Water/Sewer Capital	5 year implementation Project started FYE 2012	100,000	-	-	-	-
Paint Creek Restoration Project: Phase 3	499 - Capital	Grant funded project, \$98,285 from MDNR - carried over from FYE 2015	118,285	-	-	-	-
Wayfinding Signs	499 - Capital	Focus on the parks	5,000	-	-	-	-
Memorial Grove Park	499 - Capital	FYE 2016 tree maintenance and training	2,000	-	-	-	-
Clinton River Landing	499 - Capital		-	-	-	-	-
Elizabeth Park Improvements	499 - Capital		5,000	-	-	-	-
Howlett Park Improvements	499 - Capital		5,000	-	-	-	-
Cemetery Tree Removal and Replacement	499 - Capital		25,000	-	-	-	-
New Election Precinct Six	499 - Capital	Projected needed based on population growth -Project pushed from FYE 2016	10,000	-	-	-	-
Fire Department Extend Sprinkler System to old building	499 - Capital		27,000	-	-	-	-
Fire Department Community Room table and chairs	499 - Capital		15,000	-	-	-	-
Clinton River Trail Signage and Enhancements	499 - Capital	75% grant funded	209,000	-	-	-	-
DPW - Roof on the south building	499 - Capital		70,000	-	-	-	-
Cemetery Work Building	499 - Capital	Replaces removed buildings	25,000	-	-	-	-
Site Assessment - City Hall	499 - Capital	City Hall entrance and Council Chambers	5,000	-	-	-	-
Plan Development for Splash Pad	499 - Capital	In municipal park	5,000	-	-	-	-
Jaycee Park Site Master Plan	499 - Capital		5,000	-	-	-	-
Master Plan Implementation	499 - Capital	Estimated first phase from Planner as reviewed by PC and CC	6,800	-	-	-	-
Plan Development for Bi-Centennial Project	499 - Capital	Connected to FYE 2017 project	5,000	-	-	-	-
Clinton River Trail Interceptor	488 - Water/Sewer Capital	Required for Developments. Expensed FYE 2015 pending project progress	1,070,456	-	-	-	-
Parking Platforms	516 - Auto Parking	Projected 50% complete FYE 2015 (\$6 Million) included in FYE 2016 parking budget	6,000,000	-	-	-	-

Project	Fund	Notes	FYE 2016 TOTAL	FYE 2017 TOTAL	FYE 2018 TOTAL	FYE 2019 TOTAL	FYE 2020 TOTAL
Bi-Centennial Project - Municipal Park	499 - Capital		-	250,000	-	-	-
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	-	-	-
South Street - Bloomer Road - Paving	203 - Local Roads		-	524,758	-	-	-
South Street - Diversion to 399 South - Water Main Replacement	488 - Water/Sewer Capital	Projected linked to a Road Project	-	548,300	-	-	-
Water Tank Cathodic Protection	488 - Water/Sewer Capital		-	125,000	-	-	-
Dinosaur Hill Erosion Control	499 - Capital		-	50,000	-	-	-
Clinton River Trailhead Parking at Parkdale and Dequindre	499 - Capital	Project would be a public/private partnership if private partner is identified	-	20,000	-	-	-
Cemetery Replace Water Service	499 - Capital		-	15,000	-	-	-
Fire Department Vehicle Exhaust System	499 - Capital		-	40,000	-	-	-
Fire Department Replace Concrete on South Side	499 - Capital		-	58,000	-	-	-
Replace Election Machines	499 - Capital	Grant funding will likely be available for a 2017 purchase	-	100% State Funded	-	-	-
Columbarium Project	499 - Capital		-	15,000	15,000	-	-
Cemetery Entrance Gate and Fencing	499 - Capital		-	40,000	40,000	-	-
Reconstruction - Sycamore Street (PASER BASED)	203 - Local Roads		-	-	279,850	-	-
Letica to South Street Bridge	202 - Major Roads		-	-	3,373,190	-	-
WTP Well Replacement - #3	488 - Water/Sewer Capital		-	-	200,000	-	-
Comfort Station and Pavilion - West Side of Park	499 - Capital		-	-	192,020	-	-
Financial Software - Upgrade and Replace	499 - Capital		-	-	110,000	-	-
Reconstruction - Ludlow Street (PASER BASED)	202 - Major Roads	Project linked to Water Project	-	-	-	297,000	-
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	-
City Hall Renovation	499 - Capital	Project to be planned in multiple phases, to include ADA	-	-	-	260,000	-
Police Patrol Vests	499 - Capital		-	-	-	25,700	-
Paint Creek Bridge Replacement at Dino Hill	499 - Capital		-	-	-	-	350,000
Resurfacing - PASER BASED - Creekside	203 - Local Roads	FYE 2015 and FYE 2016 projects linked	-	-	-	-	396,000
Municipal Park - Bridge over Paint Creek	499 - Capital	Connection of west tot-lot to restrooms	-	-	-	-	250,520
Reconstruction - Romeo - Main to Inglewood (PASER BASED)	203 - Local Roads		-	-	-	-	464,580
Design for Bunker Park	499 - Capital	Project related to Letica to South St bridge project	-	-	-	-	10,000



City of Rochester

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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.



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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 2017 General Fund budget alongside the adopted FYE 2015 and proposed FYE 2016 General Fund budgets.

General Fund Budget: FYE 2015 Budget, FYE 2016 Proposed and FYE 2017 Projected

<u>General Fund Summary</u>	FYE 2015	FYE 2016	FYE 2017
	Budget	Proposed	Projected
TOTAL REVENUE	9,998,474	10,295,498	10,463,650
REAL ESTATE TAXES	7,090,237	7,391,752	7,602,465
LICENSES & PERMITS	520,400	533,900	457,860
STATE RETURNS	1,006,350	1,034,243	1,035,243
SALES & SERVICES	673,653	616,530	628,900
FINES & FORFEITS	92,500	85,000	85,000
INTEREST INCOME	40,000	40,000	40,000
MISC. REVENUE	575,334	594,072	614,182
APPROPRIATED FUND BALANCE	-	-	-
TOTAL EXPENDITURES	9,998,476	10,295,498	10,465,895
CITY COUNCIL	73,359	74,563	74,563
CITY MANAGER	461,942	446,046	462,710
FINANCE	624,074	625,450	652,209
CITY CLERK	145,181	143,984	151,151
ELECTIONS	40,963	33,876	34,791
POLICE DEPARTMENT	3,387,572	3,560,687	3,787,835
FIRE DEPARTMENT	1,091,952	1,102,570	1,124,483
PROTECTIVE INSPECTIONS	224,982	245,920	251,608
PUBLIC WORKS	357,660	374,949	382,721
SANITATION	405,729	404,229	404,229
ENVIRONMENTAL SERVICES	335,276	381,678	401,064
PARKS & RECREATION	576,157	577,044	586,167
CIVIC CENTER	93,916	98,647	100,347
GENERAL SERVICES	335,891	356,440	357,304
BOARD OF REVIEW	2,123	1,675	1,675
ZONING BOARD OF APPEALS	1,975	4,050	4,050
PLANNING COMMISSION	37,650	40,100	45,100
HISTORICAL COMMISSION	10,000	10,000	10,000
LIBRARY	437,751	450,000	450,000
OLDER PERSONS COMMISSION	53,125	55,000	55,000
CONTINGENCY	50,000	50,000	50,000
APPROPRIATIONS TO OTHER FUNDS	1,251,198	1,258,590	1,078,888



Supplemental #8

City of Rochester

400 Sixth Street
 Rochester, MI 48307
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www.rochestermi.org

Revolving Equipment Policy Statement

February 21, 2015

Developed by the Department of Public Works

The Department of Public Works (fleet service) is responsible for providing and maintaining the city owned vehicles and heavy equipment. When preventative maintenance is performed, vehicle condition and criteria for replacement are closely monitored.

The City's Revolving Equipment Fund accounts for the purchase and maintenance of the City's fleet and major equipment. Its revenue comes from internal rental charges for equipment to the various departments of the city. Each department contributes to a rental fee based on its use of equipment. The rental fee is based on the depreciation cost of equipment. The purpose of the Revolving Equipment Fund is to assign cost to the proper department for use of the equipment. Funds deposited into the Revolving Equipment Fund can only be used for the purchase of new or replacement equipment.

All vehicles and equipment have an hourly rate system based on established by either MDOT Act 51 rates or are based on the cost of the equipment. Using the established rates, all replacement equipment will be purchased with funds set aside by the City departments during the useful life of the equipment being replaced.

Prior to the budget year when equipment will be scheduled for replacement, the City's fleet mechanic conducts an inspection of all equipment to be replaced. The vehicle/equipment inspection includes the vehicle maintenance history that would be in the City's hard copy or computerized fleet management system that would include mileage or hours on the vehicle, all repairs that have been made, tire condition, damaged glass and the overall body condition of the vehicle.

The vehicles and equipment that are scheduled for replacement will be advertised with the Michigan-Governmental Trade Network (MITN) to be auctioned.

It is in the interest of the City to replace rather than repair the vehicles based on a balance of useful life, historic maintenance cost and value on trade. Our goal is to maximize the vehicle's life cycle while maintaining the lowest possible cost by providing a preventative maintenance program on a scheduled basis; this includes maintaining the fleet of equipment in a safe and proper functioning condition.



RatingsDirect®

Summary:

Rochester, Michigan; General Obligation

Primary Credit Analyst:

Errol R Arne, New York (1) 212-438-2379; errol.arne@standardandpoors.com

Secondary Contact:

Anna Uboytseva, Chicago (1) 312-233-7067; anna.uboytseva@standardandpoors.com

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Rationale

Outlook

Related Criteria And Research

Summary:**Rochester, Michigan; General Obligation****Credit Profile**

US\$12.0 mil 2015 cap imp bnds (ltd tax GO) due 11/01/2035

Long Term Rating

AAA/Stable

New

Rationale

Standard & Poor's Ratings Services assigned its 'AAA' long-term rating to the Rochester, Mich.'s series 2015 limited-tax general obligation (GO) capital improvement bonds. The outlook is stable.

A pledge of the city's full faith credit and resources and its limited property tax pledge secure the outstanding bonds. It is our understanding that Rochester will use the bond proceeds to pay for acquiring and constructing certain capital improvements for the city.

The long-term rating reflects our assessment of the following factors for the city:

- Very strong budget flexibility with 2014 available reserves at 87% of general fund expenditures and transfers out;
- Very strong liquidity providing very strong cash levels to cover both debt service and expenditures;
- Very strong economy with access to a broad and diverse metropolitan statistical area (MSA);
- Strong management conditions with good financial policies and practices;
- Strong budget performance with slight surpluses in the general fund and total governmental funds in fiscal 2014;
- Strong debt and contingent liabilities position.

Very strong budget flexibility

In our opinion, the city's budgetary flexibility is very strong with available reserves above 80% of expenditures and transfers out for the past six years and no plans to significantly spend them down. Available fiscal 2014 (June 30) reserves were \$8.4 million or 87% of expenditures (including transfers out). Management is anticipating balanced operations for fiscal 2015 and 2016 and we believe reserves will remain above 80% of operating expenditures and transfers out. Because we expect the city to maintain above 80% of general fund expenditures, we applied one additional notch to the rating than what would normally be assigned for an available fund balance of greater than 75% of general fund expenditures. This higher notch was applied for the most recently reported year, the current year, and next year, and we expect this to continue past next year.

Very strong liquidity

Supporting the city's finances is liquidity we consider very strong, with total government available cash to total governmental expenditures at 129% and debt service to be in excess of 200%. We believe the city has strong access to external liquidity.

*Summary: Rochester, Michigan; General Obligation***Very strong economy**

We consider Rochester's economy to be very strong with access to the Detroit-Warren-Dearborn MSA, which we consider broad and diverse. The city is approximately four square miles, serves 13,197 residents and is located in eastern portion of Oakland County in southeast Michigan. The average unemployment rate for Oakland County in 2013 was 8.1%, which was slightly lower than the state average of 8.8% for the same time period. The projected 2018 per capita effective buying income (EBI) is 152%. The 2013 per capita EBI is 154%. City officials expect property values to increase slightly in fiscal year 2015. The 2014 market value per share was \$108,193.

Strong management conditions

We view the city's management conditions as strong, with "good" financial policies and practices under our Financial Management Assessment methodology, indicating financial practices exist in most areas, but that governance officials might not formalize or monitor all of them on a regular basis.

Strong budgetary performance

The city's budgetary performance in our view has been strong with slight surpluses of 1.8% and 0.3% for the general and total governmental funds for fiscal 2014. Officials have projected balanced operations for the general fund and for the total governmental funds in fiscal 2015. The city anticipates to adopt a balanced budget for fiscal 2016 without the use of reserves.

Strong debt and contingent liability profile

In our opinion, Rochester's debt and contingent liabilities profile is adequate, with total governmental fund debt service at 3.9% of total governmental fund expenditures, and with net direct debt at 99.2% of total governmental fund revenue. The city's overall net debt was 2.5% of market value in 2014.

The city participates in the Michigan Municipal Employees' Retirement System, which are cost sharing multiple employer plans that provide defined-benefit pension and other postemployment benefits (OPEB). The city also contributes to a defined-benefit plan for the firefighters association. The city made its annual required contributions in 2014 for both pension and OPEB, which equated to less than 10% of total governmental expenditures and we do not expect these costs to materially rise in the next two years.

Strong institutional framework

We consider the Institutional Framework score for Michigan cities as strong.

Outlook

The stable outlook on the long-term rating reflects our view that the city will maintain its very strong budget flexibility, liquidity, and economic profile. We do not expect the rating to change during the two-year outlook period but if budgetary performance materially weakens and negatively affects the budget flexibility or if the debt profile materially weakens, the rating could be pressured.

Summary: Rochester, Michigan; General Obligation

Related Criteria And Research

Related Criteria

- USPF Criteria: Local Government GO Ratings Methodology And Assumptions, Sept. 12, 2013
- USPF Criteria: Financial Management Assessment, June 27, 2006
- Ratings Above The Sovereign: Corporate And Government Ratings—Methodology And Assumptions, Nov. 19, 2013

Related Research

- S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013
- Institutional Framework Overview: Michigan Local Governments

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Appendix A
General Ledger Accounts
FYE 2016 Budget

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	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 101 GENERAL - REVENUE	9,892,340	9,998,474	10,295,498
REAL ESTATE TAXES	6,986,733	7,090,237	7,391,752
101-000.000-402.000 CURRENT LEVY	6,660,593	-	-
101-000.000-402.001 CURRENT LEVY - REAL TAXES	-	6,443,698	6,749,774
101-000.000-402.002 CURRENT LEVY - PERSONAL PROPERTY TAXES	-	325,560	321,979
101-000.000-445.000 INTEREST & PENALTY	71,442	70,979	70,000
101-000.000-448.000 ADMINISTRATIVE FEE	254,697	250,000	250,000
LICENSES & PERMITS	502,628	520,400	533,900
101-000.000-452.000 CABLE TV	237,937	240,000	250,000
101-000.000-473.000 CERTIFICATE OF OCCUPANCY	800	900	900
101-000.000-474.000 RENTAL PROPERTY INSPECTION	215	200	200
101-000.000-475.000 COMMON AREA REG & INSPECTION	8,275	9,000	9,000
101-000.000-476.000 VACANT PROPERTY INSPECTIONS	440	1,000	200
101-000.000-477.000 BLDG. PERMITS	109,342	140,000	140,000
101-000.000-478.000 MECHANICAL PERMITS	40,557	40,000	40,000
101-000.000-479.000 ELECTRICAL PERMITS	36,540	40,000	40,000
101-000.000-480.000 PLUMBING PERMITS	16,111	15,000	15,000
101-000.000-490.000 PET LICENSES	6,897	6,000	7,000
101-000.000-490.001 DOG PARK PERMITS	8,598	8,400	8,600
101-000.000-491.000 OUTDOOR DINING FEES	4,888	900	2,000
101-000.000-492.000 GENERAL LICENSES	5,691	4,500	5,500
101-000.000-493.000 RIGHT OF WAY LICENSE FEES	-	2,000	2,000
101-000.000-494.000 SPECIAL EVENTS APPLICATION	4,500	3,500	4,500
101-000.000-494.001 SPECIAL EVENT SERVICE COST	6,838	3,000	3,000
101-000.000-496.000 STORM SEWER PERMITS	15,000	6,000	6,000
STATE RETURNS	1,006,703	1,006,350	1,034,243
101-000.000-543.000 CITY OF ROCHESTER LIQUOR LICEN	3,750	1,500	750
101-000.000-544.000 LIQUOR LICENSES	13,320	13,250	13,500
101-000.000-545.000 JUSTICE TRAINING	4,021	3,750	4,000
101-000.000-569.000 STATE GRANTS	5,308	4,000	4,000
101-000.000-569.336 FIRE DEPARTMENT GRANTS	-	-	-
101-000.000-574.002 CONSTITUTIONAL REVENUE SHARING	947,822	951,150	978,260
101-000.000-574.004 STATUTORY REVENUE SHARING	32,482	32,700	33,733

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
SALES & SERVICES	609,575	673,653	616,530
101-000.000-582.000 POLICE LIAISON	198,541	195,000	198,900
101-000.000-610.000 PLANNING & ZONING	14,057	7,000	7,000
101-000.000-627.000 MEDICAL REIMBURSEMENT ALS	335,278	400,000	340,000
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.	20,499	30,000	20,000
101-000.000-629.001 FIRE SERVICE D.D.A.	-	1,000	1,000
101-000.000-631.000 LAWN CUTTING	-	1,000	500
101-000.000-631.001 SNOW REMOVAL-SIDEWALK	8,109	2,000	5,000
101-000.000-631.002 SNOW REMOVAL - PUBLIC CONTRACTS	23,788	12,000	18,000
101-000.000-631.003 DPW SERVICE - PUBLIC CONTRACTS	-	-	-
101-000.000-631.004 DPW SERVICE - SPECIAL EVENTS	545	-	-
101-000.000-631.005 POLICE SERVICE- SPECIAL EVENTS	211	-	-
101-000.000-631.006 FIRE SERVICE - SPECIAL EVENTS	45	-	-
101-000.000-631.007 RCOC CONTRACTED SNOW MAINT.	-	15,953	17,230
101-000.000-638.000 XEROX COPIES	455	300	300
101-000.000-641.000 ECOLOGY PICK-UPS	6,766	8,500	8,000
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.	389	100	50
101-000.000-646.001 SALE OF 1907 BOOK	249	-	-
101-000.000-646.002 SALE-ROCH. PUBLICATIONS	250	500	250
101-000.000-647.000 HARRIS FOUNTAIN	-	-	-
101-000.000-648.000 HISTORICAL COMMISSION INCOME	64	-	-
FINES & FORFEITS	80,262	92,500	85,000
101-000.000-655.000 PARKING VIOLATIONS	-	-	-
101-000.000-657.000 OTHER ORD VIOLATION	80,262	92,500	85,000

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
INTEREST INCOME	38,914	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	19	-	-
101-000.000-665.003 INTEREST ON CERTIFICATE OF DEPOSIT	8,897	-	-
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	14,103	-	-
101-000.000-665.022 INTEREST ON INVESTMENTS - COM	-	-	-
101-000.000-665.023 INTEREST INCOME - TCF BANK	354	-	-
101-000.000-665.032 INTEREST ON INVESTMENTS - CHASE INV	-	-	-
101-000.000-665.042 INTEREST INCOME- PRIVATE BANK	763	-	-
101-000.000-665.045 INTEREST INCOME- MICH 1ST	-	-	-
101-000.000-665.046 INTEREST INCOME- MICH 1ST SAV	2,533	-	-
101-000.000-665.048 INTEREST INCOME- PNC BANK	1,007	-	-
101-000.000-665.049 INTEREST INCOME - M BANK	1,028	-	-
101-000.000-665.050 INTEREST INCOME - FIRST MICH BANK	759	-	-
101-000.000-665.051 INTEREST INCOME - OC LOCAL INVEST	7,859	-	-
101-000.000-665.057 LEVEL ONE BANK	1,260	-	-
101-000.000-665.072 INTEREST ON INVESTMENTS - MBIA	285	-	-
101-000.000-665.703 INTEREST INC FROM T&A TAXES	47	-	-
MISC. REVENUE	667,525	575,334	594,072
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	1,851	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	472,834	399,884	421,972
101-000.000-677.000 FIRE DEPARTMENT TRAINING REIMB	280	1,000	1,000
101-000.000-678.000 REIMB. ALL INSURANCE	-	-	-
101-000.000-679.000 REIMB INSURANCE LOSS	-	-	-
101-000.000-679.002 REIMBURSEMENT-OTHER	1,553	1,000	1,000
101-000.000-679.003 REIMBURSEMENT-PBT	1,600	2,000	1,500
101-000.000-679.004 REIMBURSEMENT-DISTRICT CT	25,404	30,000	25,000
101-000.000-679.005 REIMBURSEMENT-DOWNTOWN POLICE	-	-	-
101-000.000-679.006 REIMBURSEMENT-DOWNTOWN REFUSE	29,865	45,000	25,000
101-000.000-679.007 REIMBURSEMENT FOR HIST. PLAQUE	-	-	-
101-000.000-681.000 FALSE ALARMS- FIRE DEPT	350	100	100
101-000.000-682.000 FALSE ALARMS - POLICE DEPT	100	500	100
101-000.000-683.000 IMPOUND RELEASE FEES	3,700	5,000	4,000
101-000.000-684.000 FINGERPRINTING FEES	860	750	750
101-000.000-691.000 FILM PERMIT FEES	75	100	50
101-000.000-692.000 MISC. INCOME	69,279	25,000	45,000
101-000.000-692.215 MISC REV - CLERK	295	-	-
101-000.000-692.301 MISC REV - POLICE	7,757	12,500	10,000
101-000.000-692.336 MISC REV - FIRE	11,701	5,000	3,000
101-000.000-692.441 MISC REV - DPW	38	2,000	100
101-000.000-699.265 TRANS FROM DRUG LAW ENFORCEMENT FUND	34,982	40,000	50,000
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 101 GENERAL - EXPENDITURES	9,712,449	9,998,476	10,295,498
DEPT 101.000 CITY COUNCIL	72,886	73,359	74,563
101-101.000-702.000 SALARIES-COUNCIL	12,550	10,725	11,515
101-101.000-703.101 ATTORNEY'S RETAINER	-	-	-
101-101.000-715.000 FICA	962	820	881
101-101.000-720.000 WORKER'S COMP. INS	22	22	25
101-101.000-803.000 LEGAL SERVICES	-	-	-
101-101.000-805.015 CONTRACT SVCS - ATTORNEY	40,031	40,000	40,000
101-101.000-805.024 CONTRACT SVCS - CABLE CASTING	8,241	8,600	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	10,655	10,642	10,742
101-101.000-963.000 MISCELLANEOUS	425	250	500

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 172.000	CITY MANAGER	418,775	461,942	446,046
101-172.000-701.000	SUPERVISOR SALARIES	109,727	114,335	113,120
101-172.000-701.001	EMPLOYEE WAGES	142,362	163,847	147,971
101-172.000-701.002	PART TIME WAGES	-	-	-
101-172.000-701.003	OVERTIME WAGES	1,179	2,923	3,574
101-172.000-701.005	PERSONAL/SEVERANCE PAY	6,031	-	6,000
101-172.000-703.102	MANAGER SALARIES	-	-	-
101-172.000-709.101	OVERTIME	-	-	-
101-172.000-710.101	LONGEVITY	700	2,800	2,450
101-172.000-715.000	FICA	19,625	22,262	20,977
101-172.000-716.000	HOSPITALIZATION	42,453	46,132	51,648
101-172.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	-
101-172.000-716.002	HOSPITALIZATION-RETIREE	27,033	15,889	8,916
101-172.000-717.000	EMPLOYEE LIFE INSURANCE	1,757	2,149	1,997
101-172.000-718.000	RETIREMENT CONTRIBUTION	6,814	18,732	17,341
101-172.000-718.001	DEFINED CONTRIBUTION	19,392	19,110	19,205
101-172.000-719.000	DENTAL/OPTICAL	4,000	4,000	3,750
101-172.000-720.000	WORKER'S COMP. INS	1,126	1,198	1,150
101-172.000-721.000	UNEMPLOYMENT COMP INS	40	600	243
101-172.000-722.000	SEVERANCE/SICK PAY	4,055	4,215	3,953
101-172.000-805.000	CONTRACTUAL SERVICES	20,351	26,500	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	-	-	-
101-172.000-863.001	PROFESSIONAL DEVELOPMENT	613	3,750	3,750
101-172.000-863.002	TRAVEL	1,565	2,500	2,500
101-172.000-864.000	LOCAL MILEAGE ALLOWANCE	7,173	7,800	7,800
101-172.000-883.000	COMMUNITY AFFAIRS	908	1,000	1,000
101-172.000-911.000	EMPLOYEE BOND	350	400	400
101-172.000-957.000	DUES & SUBSCRIPTIONS	1,520	1,800	1,800

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 191.000	ELECTIONS	18,075	40,963	33,876
101-191.000-701.000	SUPERVISOR SALARIES	-	-	-
101-191.000-701.001	EMPLOYEE WAGES	4,845	9,260	7,956
101-191.000-701.002	PART TIME WAGES	4,880	15,000	12,162
101-191.000-701.003	OVERTIME WAGES	31	678	1,202
101-191.000-703.103	ELECTIONS SALARIES-FULL TIME	305	-	-
101-191.000-704.101	ELECTIONS WAGES PART-TIME	370	-	-
101-191.000-710.101	LONGEVITY	-	175	217
101-191.000-715.000	FICA	321	917	762
101-191.000-716.000	HOSPITALIZATION	-	1,045	684
101-191.000-716.001	HOSPITALIZATION-LIEU/COVERAGE	600	720	600
101-191.000-716.002	HOSPITALIZATION-RETIREE	351	804	412
101-191.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-191.000-717.000	EMPLOYEE LIFE INSURANCE	79	82	67
101-191.000-718.000	RETIREMENT CONTRIBUTION	471	1,559	1,395
101-191.000-718.001	DEFINED CONTRIBUTION	-	-	-
101-191.000-719.000	DENTAL/OPTICAL	174	245	190
101-191.000-720.000	WORKER'S COMP. INS	18	494	373
101-191.000-721.000	UNEMPLOYMENT COMP INS	6	183	83
101-191.000-722.000	SEVERANCE/SICK PAY	53	151	124
101-191.000-726.000	ELECTION SUPPLIES	3,741	6,000	4,000
101-191.000-805.000	CONTRACTUAL SERVICES	827	3,150	3,150
101-191.000-861.000	EQUIPMENT RENTAL	706	-	-
101-191.000-963.000	MISCELLANEOUS	297	500	500
101-191.000-977.000	NEW EQUIPMENT	-	-	-

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 201.000	FINANCE	592,679	624,074	625,450
101-201.000-701.000	SUPERVISOR SALARIES	63,759	74,484	75,974
101-201.000-701.001	EMPLOYEE WAGES	222,215	222,934	207,725
101-201.000-701.002	PART TIME WAGES	-	-	30,000
101-201.000-701.003	OVERTIME WAGES	6,063	5,092	7,044
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	8,167	9,800	9,450
101-201.000-715.000	FICA	23,520	24,427	25,795
101-201.000-716.000	HOSPITALIZATION	74,938	73,275	64,304
101-201.000-716.001	HOSPITALIZATION-LIEU/COVERAGE	7,023	6,000	6,000
101-201.000-716.002	HOSPITALIZATION-RETIREE	30,628	24,577	14,657
101-201.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-201.000-717.000	EMPLOYEE LIFE INSURANCE	2,141	2,508	2,393
101-201.000-718.000	RETIREMENT CONTRIBUTION	37,968	56,232	59,404
101-201.000-719.000	DENTAL/OPTICAL	7,500	8,500	7,250
101-201.000-720.000	WORKER'S COMP. INS	1,265	1,335	1,434
101-201.000-721.000	UNEMPLOYMENT COMP INS	80	901	451
101-201.000-722.000	SEVERANCE/SICK PAY	4,594	4,608	4,397
101-201.000-805.000	CONTRACTUAL SERVICES	99,693	102,691	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	250	2,400	2,400
101-201.000-863.002	TRAVEL	530	1,100	1,200
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	1,366	1,380	1,500
101-201.000-963.000	MISCELLANEOUS	100	350	100
101-201.000-977.000	NEW EQUIPMENT	-	300	100
101-201.000-980.001	NEW EQUIPMENT- COMPUTERS	-	-	-
101-201.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	300	300

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 215.000	CITY CLERK	141,916	145,181	143,984
101-215.000-701.000	SUPERVISOR SALARIES	62,331	62,745	63,920
101-215.000-701.001	EMPLOYEE WAGES	21,877	22,435	19,606
101-215.000-701.002	PART TIME WAGES	-	-	-
101-215.000-701.003	OVERTIME WAGES	1,935	809	1,131
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	2,450
101-215.000-715.000	FICA	7,129	7,007	6,931
101-215.000-716.000	HOSPITALIZATION	14,720	15,078	16,579
101-215.000-716.001	HOSPITALIZATION - IN LIEU OF COVERAGE	4,487	3,600	3,000
101-215.000-716.002	HOSPITALIZATION-RETIREE	9,352	6,926	4,299
101-215.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-215.000-717.000	EMPLOYEE LIFE INSURANCE	439	718	704
101-215.000-718.000	RETIREMENT CONTRIBUTION	11,165	15,740	16,881
101-215.000-718.002	EMPLOYER RETIREMENT CONTRIBUTI	1,200	-	-
101-215.000-719.000	DENTAL/OPTICAL	804	2,100	2,000
101-215.000-720.000	WORKER'S COMP. INS	367	384	388
101-215.000-721.000	UNEMPLOYMENT COMP INS	7	240	104
101-215.000-722.000	SEVERANCE/SICK PAY	1,403	1,299	1,290
101-215.000-757.000	OPERATING SUPPLIES	-	-	-
101-215.000-805.000	CONTRACTUAL SERVICES	-	-	-
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	2,554	2,500	2,500
101-215.000-863.002	TRAVEL	58	1,000	1,000
101-215.000-911.000	EMPLOYEE BOND	350	350	350
101-215.000-957.000	DUES & SUBSCRIPTIONS	245	350	350
101-215.000-963.000	MISCELLANEOUS	93	500	500
101-215.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	-	-

PROPOSED FYE 2016 BUDGET

		FYE 2014	FYE 2015	FYE 2016
		Actual	Budget	Proposed
DEPT 247.000	BOARD OF REVIEW	1,419	2,123	1,675
101-247.000-704.113	BOARD OF REVIEW MEMBER WAGES	1,350	1,800	1,500
101-247.000-715.000	FICA	69	173	75
101-247.000-963.000	MISCELLANEOUS	-	150	100

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 265.000	CIVIC CENTER	85,072	93,916	98,647
101-265.000-701.000	SUPERVISOR SALARIES	-	-	-
101-265.000-701.001	EMPLOYEE WAGES	2,908	9,350	9,437
101-265.000-701.002	PART TIME WAGES	519	3,342	2,597
101-265.000-701.003	OVERTIME WAGES	364	-	586
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	-	280	308
101-265.000-715.000	FICA	-	1,107	1,099
101-265.000-716.000	HOSPITALIZATION	-	1,254	1,655
101-265.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	240	120
101-265.000-716.002	HOSPITALIZATION - RETIREE	-	744	496
101-265.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-265.000-717.000	EMPLOYEE LIFE INSURANCE	-	75	80
101-265.000-718.000	RETIREMENT CONTRIBUTION	439	1,296	1,427
101-265.000-718.001	DEFINED CONTRIBUTION	-	-	-
101-265.000-719.000	DENTAL/ OPTICAL	-	210	230
101-265.000-720.000	WORKER'S COMP. INSURANCE	-	719	728
101-265.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	59	24
101-265.000-722.000	SEVERANCE SICK PAY	-	140	149
101-265.000-741.000	UNIFORM ALLOWANCE	-	-	-
101-265.000-776.000	JANITORIAL SUPPLIES	-	1,200	1,200
101-265.000-778.000	BUILDING MAINTENANCE-MATERIAL	2,845	1,500	2,000
101-265.000-780.000	GROUNDS MAINTENANCE-MATERIALS	3,982	1,000	3,000
101-265.000-782.000	MAINTENANCE MATERIALS	-	-	-
101-265.000-805.000	CONTRACTUAL SERVICES	33,337	30,150	30,150
101-265.000-861.000	EQUIPMENT RENTAL	2,036	2,000	2,060
101-265.000-921.000	LIGHT & POWER	27,791	28,000	28,000
101-265.000-922.000	HEAT-BUILDING	5,735	7,500	7,500
101-265.000-923.000	WATER & SEWER CHARGES	4,007	2,500	4,500
101-265.000-931.000	MAINTENANCE & REPAIRS - EQUIP	88	50	100
101-265.000-963.000	MISCELLANEOUS	-	200	200
101-265.000-974.000	SITE IMPROVEMENT	1,021	1,000	1,000
101-265.000-977.000	NEW EQUIPMENT	-	-	-

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 289.000	GENERAL SERVICES	308,603	335,891	356,440
101-289.000-701.004	EMPLOYEE WELLNESS	-	-	-
101-289.000-727.000	RECYCLING BIN	-	-	-
101-289.000-728.000	POSTAGE	14,591	20,000	17,000
101-289.000-729.000	PRINTING & OFFICE SUPPLIES	50,354	42,000	45,000
101-289.000-729.001	COFFEE OFFICE SUPPLY	-	-	-
101-289.000-803.000	LEGAL SERVICES	57,831	60,000	60,000
101-289.000-804.000	AUDITING	10,653	14,658	15,720
101-289.000-805.000	CONTRACTUAL SERVICES	27,887	33,701	38,753
101-289.000-805.021	CONTRACT SVCS - WEB SITE	-	-	-
101-289.000-805.028	CONTRACT SVCS-TAX APPEAL	-	-	-
101-289.000-806.000	ENGINEERING SERVICES	27,716	40,469	30,000
101-289.000-815.002	CONTRACT - COMP MTC T&M	-	531	541
101-289.000-850.000	TELEPHONE	16,048	7,524	16,800
101-289.000-860.000	COMPUTER RENTAL	18,647	18,647	11,043
101-289.000-861.000	EQUIPMENT RENTAL	-	-	-
101-289.000-863.001	PROFESSIONAL DEVELOPMENT	200	500	500
101-289.000-863.002	TRAVEL	376	500	500
101-289.000-863.004	EDUCATION REIMBURSEMENT	3,051	7,000	7,000
101-289.000-883.000	COMMUNITY AFFAIRS	11,426	13,100	13,100
101-289.000-883.003	COMMUNITY AFFAIRS - LEGACY	-	-	-
101-289.000-883.004	COMMUNITY AFFAIRS - INTERNAL	10,802	10,000	10,000
101-289.000-883.006	COMMUNITY SURVEY	-	-	-
101-289.000-900.000	PUBLISHING LEGAL NOTICES ETC	7,613	10,000	10,000
101-289.000-912.000	GENERAL INSURANCE	13,025	13,761	26,683
101-289.000-931.000	MAINTENANCE & REPAIRS - EQUIP	-	500	100
101-289.000-955.000	HEALTH CARE CLAIMS TAX	29,317	8,000	30,000
101-289.000-956.000	EMPLOYEE TRAINING	-	2,000	-
101-289.000-957.000	DUES & SUBSCRIPTIONS	99	-	100
101-289.000-961.000	CASH-SHORT OR OVER	(193)	-	100
101-289.000-963.000	MISCELLANEOUS	1,085	500	1,000
101-289.000-964.000	REFUNDS & REBATES	-	-	-
101-289.000-964.002	REFUND- TAX ALLOCATION	7,654	20,000	10,000
101-289.000-964.005	LEGAL FINES	-	-	-
101-289.000-969.000	INSURANCE LOSSES & DED	420	10,000	10,000
101-289.000-977.000	NEW EQUIPMENT	-	2,000	2,000
101-289.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	500	500
101-289.000-999.800	TRANSFER TO OPC	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 301.000 POLICE DEPARTMENT	3,365,227	3,387,572	3,560,687
101-301.000-703.001 SGTS SALARIES NO -FICA	-	-	-
101-301.000-703.002 PATROL OFFICER SALARY NO-FICA	-	-	-
101-301.000-703.107 DISPATCHER SALARIES-POLICE	141,965	156,709	160,454
101-301.000-703.108 ORDINANCE OFFICER SALARIES	44,467	4,564	5,136
101-301.000-703.109 CLERK/ TYPIST SALARIES	39,631	39,410	41,000
101-301.000-703.201 CHIEF & SGTS SALARY-MEDICARE	378,388	395,260	483,379
101-301.000-703.202 PATROL OFFICER SALARY MEDICARE	989,257	1,035,355	1,031,028
101-301.000-704.105 POLICE RESERVE/SEASONAL	14,463	31,646	32,278
101-301.000-704.106 WAGES-CROSSING GUARD	-	-	-
101-301.000-704.108 CLERICAL PART-TIME WAGES	28,088	24,689	25,183
101-301.000-709.001 OVERTIME SGTS/PATROL NO FICA	-	-	-
101-301.000-709.102 OVERTIME NON-POLICE FICA	27,624	43,652	36,718
101-301.000-709.201 OVERTIME CHIEF & SGTS-MEDICARE	19,630	24,581	35,215
101-301.000-709.202 OVERTIME PATROL MEDICARE	153,442	141,883	152,231
101-301.000-710.001 LONGEVITY POLICE NO-FICA	-	-	-
101-301.000-710.102 LONGEVITY NON-POLICE FICA	3,190	3,580	1,660
101-301.000-710.201 LONGEVITY MEDICARE	23,592	24,500	23,100
101-301.000-712.001 HOLIDAY PAY POLICE NO-FICA	-	-	-
101-301.000-712.101 HOLIDAY PAY NON-POLICE -FICA	9,307	5,100	5,100
101-301.000-712.201 HOLIDAY PAY POLICE MEDICARE	59,496	60,000	60,000
101-301.000-715.000 FICA	49,184	47,606	48,914
101-301.000-716.000 HOSPITALIZATION	264,382	268,862	339,753
101-301.000-716.001 HOSPITALIZATION - IN LIEU OF COVERAGE	32,849	30,000	24,000
101-301.000-716.002 HOSPITALIZATION - RETIREE	189,391	146,948	98,484
101-301.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	4,173	-	-
101-301.000-717.000 EMPLOYEE LIFE INSURANCE	11,501	12,975	13,433
101-301.000-718.000 RETIREMENT CONTRIBUTION	244,504	261,455	281,278
101-301.000-718.001 DEFINED CONTRIBUTION	2,269	3,124	14,267
101-301.000-718.002 EMPLOYER RETIREMENT CONTRIBUTI	4,524	-	-
101-301.000-719.000 DENTAL/ OPTICAL	30,713	35,193	38,912
101-301.000-720.000 WORKER'S COMP. INSURANCE	45,644	44,980	49,380
101-301.000-721.000 UNEMPLOYMENT COMP.INSURANCE	296	4,330	2,001
101-301.000-722.000 SEVERANCE SICK PAY	28,200	25,376	26,885
101-301.000-729.000 PRINTING & OFFICE SUPPLY	10,008	13,000	13,000
101-301.000-740.000 UNIFORM EXPENSE	1,875	3,000	3,000
101-301.000-741.000 UNIFORM ALLOWANCE	23,683	22,098	22,098

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
101-301.000-742.000 DOG WARDEN SUPPLIES & EXPENSE	175	1,000	1,000
101-301.000-751.000 GAS,OIL, LUBRICANTS	45,617	41,000	41,000
101-301.000-757.000 OPERATING SUPPLIES	9,206	10,800	10,800
101-301.000-803.000 LEGAL SERVICES	88,837	90,000	90,000
101-301.000-804.001 SCHOOL LIAISON	48,398	49,000	49,000
101-301.000-805.000 CONTRACTUAL SERVICES	48,578	52,200	52,200
101-301.000-806.001 BOARD OF PRISONERS	487	700	700
101-301.000-815.000 CONTRACT SVCS - COMP MTC	-	-	-
101-301.000-850.000 TELEPHONE	40,452	23,841	24,000
101-301.000-860.000 COMPUTER RENTAL	8,053	8,053	10,353
101-301.000-861.000 EQUIPMENT RENTAL	90,568	91,100	93,833
101-301.000-863.000 TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-301.000-863.001 PROFESSIONAL DEVELOPMENT	13,751	15,000	13,000
101-301.000-863.002 TRAVEL	2,132	2,100	2,100
101-301.000-912.000 GENERAL INSURANCE	38,006	33,552	51,463
101-301.000-921.000 LIGHT & POWER	-	-	-
101-301.000-931.000 MAINTENANCE & REPAIRS- EQUIP	12,118	26,000	20,000
101-301.000-956.000 EMPLOYEE TRAINING	-	-	-
101-301.000-956.001 EMPLOYEE TRAINING- REIMBURSE	3,115	3,750	3,750
101-301.000-956.002 PSAP TRAINING REIMBURSEMENT	3,531	3,500	3,500
101-301.000-957.000 DUES & SUBSCRIPTIONS	684	800	700
101-301.000-958.000 RESERVE PROGRAM SUPPLIES & EX	762	1,300	1,400
101-301.000-961.000 CASH -SHORT OR OVER	-	-	-
101-301.000-963.000 MISCELLANEOUS	1,381	1,000	1,000
101-301.000-969.000 INSURANCE LOSSES & DED	3,936	5,000	5,000
101-301.000-977.000 NEW EQUIPMENT	27,113	15,000	15,000
101-301.000-977.002 NEW EQUIPMENT- E-911	-	-	-
101-301.000-980.001 NEW EQUIPMENT- COMPUTER	2,588	3,000	3,000
101-301.000-980.004 COMPUTER SOFTWARE-PURCHASE	-	-	-

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 336.000	FIRE DEPARTMENT	1,190,470	1,091,952	1,102,570
101-336.000-701.000	SUPERVISOR SALARIES	66,992	74,484	75,974
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	56,461	52,236	53,485
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	187,906	180,000	185,000
101-336.000-705.003	BUSINESS INSPECTION	36,402	-	-
101-336.000-705.004	RENTAL/VACANT/CODE	21,018	-	-
101-336.000-705.005	ADMIN	7,228	5,000	5,000
101-336.000-705.006	HYDRANT MAINTENANCE	6,139	9,000	9,000
101-336.000-705.007	EVENT WAGES	17,980	15,000	17,000
101-336.000-705.008	TRAINING WAGES	46,113	41,000	47,000
101-336.000-705.009	MAINTENANCE	31,348	20,000	21,000
101-336.000-709.102	OVERTIME NON-POLICE FICA	-	6,049	5,399
101-336.000-710.201	LONGEVITY MEDICARE	525	700	700
101-336.000-715.000	FICA	5,332	5,838	5,735
101-336.000-716.000	HOSPITALIZATION	26,900	15,078	16,579
101-336.000-716.001	HOSPITALIZATION - IN LIEU OF COVERAGE	-	-	-
101-336.000-716.002	HOSPITALIZATION - RETIREE	12,362	9,884	6,790
101-336.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-336.000-717.000	EMPLOYEE LIFE INSURANCE	5,471	6,605	6,623
101-336.000-718.000	RETIREMENT CONTRIBUTION	13,666	18,500	2,697
101-336.000-718.001	DEFINED CONTRIBUTION	2,680	13,000	19,078
101-336.000-719.000	DENTAL/ OPTICAL	2,196	1,500	1,500
101-336.000-720.000	WORKER'S COMP. INSURANCE	17,735	14,414	15,951
101-336.000-721.000	UNEMPLOYMENT COMP.INSURANCE	375	488	225
101-336.000-722.000	SEVERANCE SICK PAY	1,854	1,128	1,150
101-336.000-729.000	PRINTING & OFFICE SUPPLY	2,872	3,500	3,500
101-336.000-741.000	UNIFORM ALLOWANCE	-	325	325

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
101-336.000-751.000 GAS,OIL, LUBRICANTS	16,776	15,000	17,000
101-336.000-757.000 OPERATING SUPPLIES	5,080	5,000	5,000
101-336.000-805.000 CONTRACTUAL SERVICES	-	-	-
101-336.000-805.026 CONTRACTED MEDICAL LABOR	232,496	220,000	230,000
101-336.000-815.001 CONTRACT SVCS - COMP SOFT	4,223	6,987	7,000
101-336.000-850.000 TELEPHONE	20,269	11,243	5,000
101-336.000-852.000 ALARM SYSTEM	6,160	-	-
101-336.000-860.000 COMPUTER RENTAL	7,468	2,401	3,451
101-336.000-861.000 EQUIPMENT RENTAL	136,092	111,700	111,700
101-336.000-861.003 LEASED VEHICLES	-	43,000	43,000
101-336.000-863.000 TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-336.000-863.001 PROFESSIONAL DEVELOPMENT	18,106	10,000	10,000
101-336.000-863.002 TRAVEL	3,473	2,500	2,500
101-336.000-912.000 GENERAL INSURANCE	20,161	19,092	9,008
101-336.000-921.000 LIGHT & POWER	4,670	5,000	7,000
101-336.000-921.001 LIGHT & POWER - Training Center	1,660	2,500	2,500
101-336.000-922.000 HEAT-BUILDING	6,777	5,000	9,000
101-336.000-922.001 HEAT-BUILDING - Training Center	3,522	3,000	4,500
101-336.000-923.000 WATER & SEWER CHARGES	617	2,000	2,000
101-336.000-931.000 MAINTENANCE & REPAIRS- EQUIP	95	-	-
101-336.000-931.300 MAINTENANCE & REPAIRS- EQUIP	26,107	31,700	35,200
101-336.000-932.000 MAINTENANCE & REPAIR - BUILDING	32,713	25,000	27,000
101-336.000-956.000 EMPLOYEE TRAINING	-	1,000	-
101-336.000-956.003 FIRE DEPT TRAINING	-	15,800	-
101-336.000-957.000 DUES & SUBSCRIPTIONS	4,162	5,000	5,000
101-336.000-963.000 MISCELLANEOUS	5,498	3,000	5,000
101-336.000-969.000 INSURANCE LOSSES & DED.	-	-	-
101-336.000-977.000 NEW EQUIPMENT	25,314	19,300	27,000
101-336.000-980.001 NEW EQUIPMENT- COMPUTER	117	3,000	-
101-336.000-980.003 ALS MEDICAL SUPPLIES AND EQUIPMENT	34,021	20,000	25,000
101-336.000-984.001 NEW EQUIP - FIRE DEPT TURNOUT	5,341	10,000	10,000
101-336.000-999.001 FIRE EQUIPMENT FUND -RESERVE	-	-	-

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 371.000	PROTECTIVE INSPECTIONS	179,173	224,982	245,920
101-371.000-701.000	SUPERVISOR SALARIES	-	-	-
101-371.000-701.001	EMPLOYEE WAGES	46,373	48,608	53,824
101-371.000-701.002	PART TIME WAGES	48,124	49,808	50,804
101-371.000-701.003	OVERTIME WAGES	317	809	1,730
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	34,000
101-371.000-705.004	RENTAL/VACANT/CODE	-	6,000	8,000
101-371.000-709.101	OVERTIME	-	-	-
101-371.000-710.101	LONGEVITY	2,100	2,100	2,380
101-371.000-715.000	FICA	7,528	7,912	8,533
101-371.000-716.000	HOSPITALIZATION	5,657	5,776	6,276
101-371.000-716.001	HOSPITALIZATION - IN LIEU OF COVERAGE	1,800	1,800	2,400
101-371.000-716.002	HOSPITALIZATION - RETIREE	9,667	4,057	2,810
101-371.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	-	-	-
101-371.000-717.000	EMPLOYEE LIFE INSURANCE	514	410	454
101-371.000-718.000	RETIREMENT CONTRIBUTION	6,192	9,219	11,035
101-371.000-719.000	DENTAL/ OPTICAL	1,522	1,300	1,400
101-371.000-720.000	WORKER'S COMP. INSURANCE	1,076	1,977	2,115
101-371.000-721.000	UNEMPLOYMENT COMP.INSURANCE	44	345	166
101-371.000-722.000	SEVERANCE SICK PAY	1,450	761	843
101-371.000-741.000	UNIFORM ALLOWANCE	-	-	-
101-371.000-757.000	OPERATING SUPPLIES	-	200	100
101-371.000-805.000	CONTRACTUAL SERVICES	-	500	500
101-371.000-805.002	ELECTRICAL INSPECTOR - CONTRACTED	-	10,000	10,000
101-371.000-805.003	PLUMBING INPECTOR - CONTRACTED	9,916	12,000	12,000
101-371.000-805.004	HOUSING INSPECTOR - CONTRACTED	-	-	-
101-371.000-805.016	MECHANICAL INSPECTOR - CONTRACTED	35,290	32,000	34,000
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	485	750	750
101-371.000-863.002	TRAVEL	865	800	1,200
101-371.000-957.000	DUES & SUBSCRIPTIONS	255	750	500
101-371.000-963.000	MISCELLANEOUS	-	100	100
101-371.000-977.000	NEW EQUIPMENT	-	-	-
101-371.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	-	-

PROPOSED FYE 2016 BUDGET

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 400.000	PLANNING COMMISSION	42,774	37,650	40,100
101-400.000-704.111	PLANNING COMM- SALARIES	6,380	6,000	6,400
101-400.000-715.000	FICA	489	450	500
101-400.000-805.000	CONTRACTUAL SERVICES	30,867	26,200	28,200
101-400.000-805.018	CONTRACTUAL SVCS- MASTER PLAN	-	-	-
101-400.000-805.024	CONTRACT SVCS - CABLE CASTING	4,262	4,000	4,000
101-400.000-806.000	ENGINEERING SERVICES	-	-	-
101-400.000-963.000	MISCELLANEOUS	775	1,000	1,000

PROPOSED FYE 2016 BUDGET

		FYE 2014	FYE 2015	FYE 2016
		Actual	Budget	Proposed
DEPT 410.000	ZONING BOARD OF APPEALS	4,359	1,975	4,050
101-410.000-704.112	ZONING BOARD OF APPEALS	3,135	1,800	3,000
101-410.000-715.000	FICA	240	175	250
101-410.000-805.000	CONTRACTUAL SERVICES	689	-	700
101-410.000-963.000	MISCELLANEOUS	295	-	100

PROPOSED FYE 2016 BUDGET

		FYE 2014	FYE 2015	FYE 2016
		Actual	Budget	Proposed
DEPT 420.000	HISTORICAL COMMISSION	5,649	10,000	10,000
101-420.000-963.000	MISCELLANEOUS	5,649	10,000	10,000

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 441.000	PUBLIC WORKS	465,876	357,660	374,949
101-441.000-701.000	SUPERVISOR SALARIES	1,923	3,724	3,834
101-441.000-701.001	EMPLOYEE WAGES	97,583	50,256	56,421
101-441.000-701.002	PART TIME WAGES	12,991	11,913	14,913
101-441.000-701.003	OVERTIME WAGES	14,339	5,735	6,544
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	1,931	1,183	1,267
101-441.000-715.000	FICA	10,369	5,822	6,541
101-441.000-716.000	HOSPITALIZATION	15,851	5,472	11,109
101-441.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	15,277	2,400	2,040
101-441.000-716.002	HOSPITALIZATION - RETIREE	13,893	4,434	3,124
101-441.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	2,209	-	-
101-441.000-717.000	EMPLOYEE LIFE INSURANCE	1,184	449	488
101-441.000-718.000	RETIREMENT CONTRIBUTION	17,808	7,765	7,498
101-441.000-718.001	DEFINED CONTRIBUTION	330	298	307
101-441.000-718.002	EMPLOYER RETIREMENT CONTRIBUTI	3,185	-	-
101-441.000-719.000	DENTAL/ OPTICAL	1,810	1,125	1,430
101-441.000-720.000	WORKER'S COMP. INSURANCE	6,940	4,212	4,875
101-441.000-721.000	UNEMPLOYMENT COMP.INSURANCE	366	246	126
101-441.000-722.000	SEVERANCE SICK PAY	2,168	831	937
101-441.000-730.000	PLASTIC REFUSE BAGS	-	-	-
101-441.000-741.000	UNIFORM ALLOWANCE	1,986	10,560	10,560
101-441.000-745.000	TOOLS & EQUIPMENT	2,512	3,000	3,000
101-441.000-757.000	OPERATING SUPPLIES	17,643	11,000	15,000
101-441.000-805.000	CONTRACTUAL SERVICES	6,466	15,700	12,200
101-441.000-815.002	CONTRACT SVCS - COMP MTC T&M	-	-	-
101-441.000-850.000	TELEPHONE	6,506	6,182	6,500
101-441.000-860.000	COMPUTER RENTAL	1,946	1,946	3,451
101-441.000-861.000	EQUIPMENT RENTAL	41,874	55,857	57,533
101-441.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-441.000-863.001	PROFESSIONAL DEVELOPMENT	2,681	5,000	3,000
101-441.000-863.002	TRAVEL	193	150	500
101-441.000-921.000	LIGHT & POWER	101,800	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	61,339	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	588	900	750
101-441.000-963.000	MISCELLANEOUS	184	1,000	500
101-441.000-963.001	EMERGENCY / DISASTER	-	-	-
101-441.000-977.000	NEW EQUIPMENT	-	500	500
101-441.000-980.001	NEW EQUIPMENT- COMPUTER	-	-	-
101-441.000-980.002	NEW EQUIPMENT - RADIO	-	-	-

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 528.000	SANITATION	589,107	405,729	404,229
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	575,077	389,729	389,729
101-528.000-805.023	ENHANCED RECYCLING CONTRACT	-	-	-
101-528.000-860.000	COMPUTER RENTAL	-	-	-
101-528.000-861.000	EQUIPMENT RENTAL	-	-	-
101-528.000-959.000	SANITATION LAND FILL- FEES	-	-	-
101-528.000-959.001	LEAF DISPOSAL	-	-	-
101-528.000-959.002	WASTEWATER DISPOSAL- STORM SEWER	-	-	-
101-528.000-959.003	COMMUNITY HAZARDOUS WASTE PROGRAM	13,387	13,000	13,000
101-528.000-959.004	S.O.C.R.R.A	643	1,000	500
101-528.000-963.000	MISCELLANEOUS	-	2,000	1,000

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 529.000	ENVIRONMENTAL SERVICES	329,440	335,276	381,678
101-529.000-701.000	SUPERVISOR SALARIES	4,412	-	-
101-529.000-701.001	EMPLOYEE WAGES	66,914	76,309	98,857
101-529.000-701.002	PART TIME WAGES	22,398	21,481	21,099
101-529.000-701.003	OVERTIME WAGES	9,538	13,143	22,119
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	1,371	2,107	2,723
101-529.000-715.000	FICA	7,365	8,990	10,953
101-529.000-716.000	HOSPITAL	11,259	10,346	19,194
101-529.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	3,600	3,060
101-529.000-716.002	HOSPITAL RETIREE	9,868	6,383	5,164
101-529.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	1,569	-	-
101-529.000-717.000	EMPLOYEE LIFE INSURANCE	841	643	854
101-529.000-718.000	RETIREMENT CONTRIBUTION	12,649	11,068	13,765
101-529.000-718.001	DEFINED CONTRIBUTION	711	-	-
101-529.000-719.000	DENTAL/OPTICAL	1,286	1,830	2,575
101-529.000-720.000	WORKER'S COMP. INSURANCE	-	6,376	8,054
101-529.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	435	230
101-529.000-722.000	SICK PAY	1,540	1,197	1,549
101-529.000-741.000	UNIFORM ALLOWANCE	1,411	-	-
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	108,143	103,380	106,481
101-529.000-959.000	SANITATION LAND FILL- ROLL OFFS	32,229	36,488	36,000
101-529.000-959.001	LEAF DISPOSAL	19,180	25,000	21,000
101-529.000-959.002	WASTE DISPOSAL- STORM SEWER	7,350	-	-
101-529.000-959.003	COMMUNITY HAZARDOUS WASTE PROGRAM	-	-	-
101-529.000-963.000	MISCELLANEOUS	9,406	6,500	8,000

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 751.000	PARKS & RECREATION	506,421	576,157	577,044
101-751.000-701.000	SUPERVISOR SALARIES	-	-	-
101-751.000-701.001	EMPLOYEE WAGES	148,852	139,387	138,210
101-751.000-701.002	PART TIME WAGES	11,034	11,138	13,146
101-751.000-701.003	OVERTIME WAGES	16,756	16,963	17,004
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	2,860	4,004	3,556
101-751.000-715.000	FICA	15,482	13,787	13,809
101-751.000-716.000	HOSPITALIZATION	16,918	25,074	25,265
101-751.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	120
101-751.000-716.002	HOSPITALIZATION - RETIREE	17,662	11,675	7,209
101-751.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-751.000-717.000	EMPLOYEE LIFE INSURANCE	653	1,204	1,178
101-751.000-718.000	RETIREMENT CONTRIBUTION	21,541	20,329	21,569
101-751.000-718.001	DEFINED CONTRIBUTION	-	-	-
101-751.000-719.000	DENTAL/ OPTICAL	1,634	3,730	3,565
101-751.000-720.000	WORKER'S COMP. INSURANCE	4,687	4,535	5,053
101-751.000-721.000	UNEMPLOYMENT COMP.INSURANCE	111	563	259
101-751.000-722.000	SEVERANCE SICK PAY	2,189	2,189	2,163
101-751.000-741.000	UNIFORM ALLOWANCE	-	1,920	1,920
101-751.000-745.000	TOOLS & EQUIPMENT	3,742	6,500	4,000
101-751.000-764.000	CONCESSION EXPENSES	-	-	-
101-751.000-777.000	COMMUNITY HOUSE-MAINTENANCE	28,045	28,000	28,000
101-751.000-778.000	BUILDING MAINTENANCE-MATERIAL	8,203	7,000	7,000
101-751.000-780.000	GROUNDS MAINTENANCE-MATERIALS	5,173	10,000	10,000
101-751.000-805.000	CONTRACTUAL SERVICES	19,540	33,500	31,850
101-751.000-805.014	CONTRACT SVCS - GYPSY MOTH	11,000	11,000	11,000
101-751.000-850.000	TELEPHONE	1,023	654	1,100
101-751.000-861.000	EQUIPMENT RENTAL	21,831	70,794	72,918
101-751.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-751.000-863.001	PROFESSIONAL DEVELOPMENT	1,059	1,500	1,500
101-751.000-863.002	TRAVEL	-	250	250
101-751.000-882.000	RECREATION PROGRAM - RARA	83,416	85,361	88,300
101-751.000-883.000	COMMUNITY AFFAIRS	-	-	-
101-751.000-883.001	DINOSAUR HILL NATURE PRESERVE	27,917	32,000	32,000
101-751.000-884.000	TRAILWAY-PAINT CREEK	17,636	18,000	20,000
101-751.000-884.001	TRAILWAY-CLINTON RIVER	328	500	500
101-751.000-921.000	LIGHT & POWER	6,016	6,500	6,500
101-751.000-922.000	HEAT-BUILDING	8,916	5,500	5,500
101-751.000-923.000	WATER & SEWER CHARGES	1,194	1,200	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	-	-	-
101-751.000-974.000	SITE IMPROVEMENT	1,000	1,000	1,000
101-751.000-977.000	NEW EQUIPMENT	-	-	-

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT 790.000	LIBRARY	429,015	437,751	450,000
101-790.000-950.000	PUBLIC LIBRARY-CONTRIBUTION	429,015	437,751	450,000
		-	-	-
DEPT 791.000	OPC	51,874	53,125	55,000
101-791.000-951.000	OPC - CONTRIBUTION	51,874	53,125	55,000
		-	-	-
DEPT 890.000	CONTINGENCY	17,108	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	17,108	50,000	50,000
DEPT 901.000	LAND ACQUISITION	-	-	-
101-901.000-970.000	LAND PURCHASE	-	-	-
		-	-	-
DEPT 965.000	APPROPRIATIONS TO OTHER FUNDS	896,532	1,251,198	1,258,590
101-965.000-999.202	TRANS TO MVH MAJOR STREET FUND	164,961	-	147,471
101-965.000-999.203	TRANS TO MVH LOCAL STREET FUND	132,509	625,141	544,636
101-965.000-999.209	TRANS TO CEMETERY FUND	108,499	116,255	135,967
101-965.000-999.404	TRANS TO FIRE EQUIP RESERVE	-	-	-
101-965.000-999.451	TRANS TO 96 MVHF CONST FUND	-	-	-
101-965.000-999.494	TRANS TO DDA FUND	-	-	-
101-965.000-999.488	TRANS TO W&S CAPITAL IMP.	-	-	-
101-965.000-999.499	TRANS TO CAPITAL PROJ OTHER	369,747	459,802	380,516
101-965.000-999.500	TRANS TO CAP PROJ- BRIDGES	-	-	-
101-965.000-999.516	TRANS TO AUTO PARKING FUND	120,816	50,000	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	-	-	-
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 202 MAJOR STREETS FUND- REVENUE	717,404	848,444	673,379
Non-Departmental Revenues	717,404	504,863	673,379
202-000.000-546.000 MDOT - GRANT	-	-	-
202-000.000-546.001 DEVELOPMENT GRANT	-	-	-
202-000.000-547.000 GAS & WEIGHT TAX	487,871	466,063	487,108
202-000.000-548.000 TRUNKLINE MAINTENANCE	46,127	36,300	36,300
202-000.000-569.000 STATE GRANTS	-	-	-
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	1,598	-	-
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	804	-	-
202-000.000-671.001 CONTRIBUTIONS-OTHER	-	-	-
202-000.000-679.002 REIMBURSEMENT - OTHER	16,042	-	-
202-000.000-692.000 MISCELLANEOUS	-	-	-
202-000.000-699.101 TRANSFER-GENERAL FUND	164,961	-	147,471
202-000.000-699.351 TRANSFER FR 96 MVHF DEBT BOND	-	-	-
202-000.000-699.494 TRANSFER- S.A.D. or DDA	-	-	-
Fund Balance Use	-	343,581	-
202-000.000-699.999 APPROP. FUND BALANCE	-	343,581	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 202 MAJOR STREETS FUND- EXPENDITURES	653,960	848,448	673,380
MAJOR STREETS MAINTENANCE	370,513	772,050	356,084
DEPT: 451.000 STREET CONSTRUCTION ENG & IMP	118,347	391,178	66,949
202-451.000-701.000 SUPERVISOR SALARIES	28,880	14,897	15,337
202-451.000-701.001 EMPLOYEE WAGES	-	-	-
202-451.000-701.002 PART TIME WAGES	-	13,282	13,548
202-451.000-701.003 OVERTIME WAGES	-	-	-
202-451.000-710.101 LONGEVITY	490	140	-
202-451.000-715.000 FICA	2,630	2,181	2,331
202-451.000-716.000 HOSPITAL	4,021	1,155	-
202-451.000-716.002 HOSPITAL RETIREE	3,524	1,218	776
202-451.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	560	-	-
202-451.000-717.000 EMPLOYEE LIFE INSURANCE	300	126	129
202-451.000-718.000 RETIREMENT CONTRIBUTION	4,517	-	-
202-451.000-718.001 DEFINED CONTRIBUTION	4,658	1,192	1,227
202-451.000-719.000 DENTAL/OPTICAL	459	200	200
202-451.000-720.000 WORKER'S COMP INSURANCE	-	1,816	2,053
202-451.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	90	42
202-451.000-722.000 SICK PAY	550	228	233
202-451.000-741.000 UNIFORM ALLOWANCE	504	-	-
202-451.000-802.000 ENGINEERING SERVICES	665	52,295	-
202-451.000-802.001 ENG SERV - BRIDGES	12,923	11,072	11,072
202-451.000-802.002 ENG SERV - STORMWATER	-	-	-
202-451.000-803.000 LEGAL SERVICES	5,000	-	-
202-451.000-810.000 CONTRACT CONSTRUCTION	48,665	291,286	20,000
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	107,287	233,110	150,184
202-463.000-701.000 SUPERVISOR SALARIES	996	-	-
202-463.000-701.001 EMPLOYEE WAGES	23,584	23,810	21,997
202-463.000-701.002 PART TIME WAGES	2,927	2,387	3,084
202-463.000-701.003 OVERTIME WAGES	2,865	2,466	2,116
202-463.000-703.116 MAJOR STR. TRAFFIC SRVC.WAGES	-	-	-
202-463.000-710.101 LONGEVITY	465	581	539
202-463.000-715.000 FICA	2,500	2,428	2,220
202-463.000-716.000 HOSPITAL	3,821	2,299	4,307
202-463.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	1,320	900
202-463.000-716.002 HOSPITAL RETIREE	3,349	1,985	1,146
202-463.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	533	-	-
202-463.000-717.000 EMPLOYEE LIFE INSURANCE	286	200	184
202-463.000-718.000 RETIREMENT CONTRIBUTION	4,293	3,744	2,798
202-463.000-718.001 DEFINED CONTRIBUTION	161	-	-
202-463.000-719.000 DENTAL/OPTICAL	436	495	520
202-463.000-720.000 WORKER'S COMP INSURANCE	-	1,826	1,793
202-463.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	89	41
202-463.000-722.000 SICK PAY	523	372	344
202-463.000-741.000 UNIFORM ALLOWANCE	479	-	-
202-463.000-782.000 MAINTENANCE MATERIALS	7,538	4,000	4,000
202-463.000-805.000 CONTRACTUAL SERVICES	1,689	32,000	35,000
202-463.000-805.017 CONTRACT SVCS - JOINT SEALING	15,226	40,000	5,000
202-463.000-812.000 CONTRACT SVCS - TREE TRIMMING	8,382	75,000	25,000
202-463.000-861.000 EQUIPMENT RENTAL	24,210	20,400	21,012
202-463.000-959.002 VACTOR DISPOSAL- STORM SEWER	3,025	17,708	18,183
202-463.000-963.000 MISCELLANEOUS	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 474.000 TRAFFIC SERVICE	53,785	48,374	41,357
202-474.000-701.000 SUPERVISOR SALARIES	-	-	-
202-474.000-701.001 EMPLOYEE WAGES	5,321	9,898	4,962
202-474.000-701.002 PART TIME WAGES	1,613	-	-
202-474.000-701.003 OVERTIME WAGES	621	445	458
202-474.000-703.117 MAJOR STR. TRAFFIC SRVC. WAGES	-	-	-
202-474.000-710.101 LONGEVITY	101	203	63
202-474.000-715.000 FICA	541	921	417
202-474.000-716.000 HOSPITAL	827	463	896
202-474.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	600	300
202-474.000-716.002 HOSPITAL RETIREE	725	822	255
202-474.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	115	-	-
202-474.000-717.000 EMPLOYEE LIFE INSURANCE	62	83	41
202-474.000-718.000 RETIREMENT CONTRIBUTION	929	1,575	712
202-474.000-718.001 DEFINED CONTRIBUTION	-	-	-
202-474.000-719.000 DENTAL/OPTICAL	94	180	105
202-474.000-720.000 WORKER'S COMP INSURANCE	-	697	349
202-474.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	27	6
202-474.000-722.000 SICK PAY	113	154	77
202-474.000-741.000 UNIFORM ALLOWANCE	104	-	-
202-474.000-779.000 TRAFFIC SIGNS	9,038	12,000	12,000
202-474.000-779.202 TRAFFIC SIGNAL -INSTALLATION	-	-	-
202-474.000-782.000 MAINTENANCE MATERIALS	3,023	-	-
202-474.000-805.000 CONTRACTUAL SERVICES	5,836	-	-
202-474.000-814.000 CONTRACT SVCS - TRAFFIC SIGNAL	20,961	20,000	20,400
202-474.000-861.000 EQUIPMENT RENTAL	3,761	306	315
DEPT: 478.000 WINTER MAINTENANCE	91,096	99,388	97,594
202-478.000-701.000 SUPERVISOR SALARIES	569	-	-
202-478.000-701.001 EMPLOYEE WAGES	2,814	18,012	17,008
202-478.000-701.002 PART TIME WAGES	306	2,387	2,435
202-478.000-701.003 OVERTIME WAGES	15,913	8,021	6,818
202-478.000-703.118 MAJOR STR.SNOW-ICE REMOV WAGES	-	-	-
202-478.000-710.101 LONGEVITY	327	525	560
202-478.000-715.000 FICA	1,758	1,921	1,806
202-478.000-716.000 HOSPITAL	2,687	2,300	3,016
202-478.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	480	240
202-478.000-716.002 HOSPITAL RETIREE	2,355	1,511	894
202-478.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	374	-	-
202-478.000-717.000 EMPLOYEE LIFE INSURANCE	201	154	143
202-478.000-718.000 RETIREMENT CONTRIBUTION	3,018	2,607	2,348
202-478.000-718.001 DEFINED CONTRIBUTION	92	-	-
202-478.000-719.000 DENTAL/OPTICAL	307	420	410
202-478.000-720.000 WORKER'S COMP INSURANCE	-	1,313	1,357
202-478.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	78	34
202-478.000-722.000 SICK PAY	367	283	268
202-478.000-741.000 UNIFORM ALLOWANCE	337	-	-
202-478.000-782.000 MAINTENANCE MATERIALS	30,596	25,000	25,000
202-478.000-805.020 CONTRACT SVCS - SNOW HAUL	-	5,000	5,000
202-478.000-861.000 EQUIPMENT RENTAL	29,074	29,376	30,257
OTHER MAJOR STREETS MAINTENANCE	-	-	-
Other Expenditures-zero	-	-	-
Other Expenditures-zero	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
NON-TRUNKLINE MAJOR STREETS	11,636	9,887	8,345
DEPT: 482.000 MAJOR ST ADMIN	11,636	9,887	8,345
202-482.000-701.000 SUPERVISOR SALARIES	-	-	-
202-482.000-701.001 EMPLOYEE WAGES	-	1,870	1,907
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	-	276	150
202-482.000-716.000 HOSPITALIZATION	-	648	708
202-482.000-716.002 HOSPITALIZATION - RETIREE	-	150	95
202-482.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	-	-	-
202-482.000-717.000 EMPLOYEE LIFE INSURANCE	-	16	16
202-482.000-718.000 RETIREMENT CONTRIBUTION	-	260	287
202-482.000-718.001 DEFINED CONTRIBUTION	-	-	-
202-482.000-719.000 DENTAL/OPTICAL	-	75	75
202-482.000-720.000 WORKER'S COMP INSURANCE	6,312	113	8
202-482.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	15	3
202-482.000-722.000 SEVERANCE/SICK PAY	-	28	29
202-482.000-729.000 PRINTING & OFFICE SUPPLIES	-	-	-
202-482.000-741.000 UNIFORM ALLOWANCE	-	-	-
202-482.000-804.000 AUDITING	818	902	963
202-482.000-805.000 CONTRACTUAL SERVICES	-	-	-
202-482.000-860.000 COMPUTER RENTAL	1,633	1,633	690
202-482.000-912.000 GENERAL INSURANCE	2,873	2,241	3,413
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	38,159	66,511	65,398
DEPT: 486.000 TRUNKLINE SURFACE MAINTENANCE	6,570	14,925	12,490
202-486.000-701.000 SUPERVISOR SALARIES	-	-	-
202-486.000-701.001 EMPLOYEE WAGES	650	6,854	5,087
202-486.000-701.002 PART TIME WAGES	241	477	812
202-486.000-701.003 OVERTIME WAGES	759	887	624
202-486.000-703.119 TRUNKLINE MAINTENANCE WAGES	-	-	-
202-486.000-710.101 LONGEVITY	24	182	168
202-486.000-715.000 FICA	128	710	550
202-486.000-716.000 HOSPITAL	196	649	866
202-486.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	240	120
202-486.000-716.002 HOSPITAL RETIREE	172	574	268
202-486.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	27	-	-
202-486.000-717.000 EMPLOYEE LIFE INSURANCE	15	58	43
202-486.000-718.000 RETIREMENT CONTRIBUTION	220	999	739
202-486.000-718.001 DEFINED CONTRIBUTION	-	-	-
202-486.000-719.000 DENTAL/OPTICAL	22	150	120
202-486.000-720.000 WORKER'S COMP INSURANCE	-	481	428
202-486.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	26	10
202-486.000-722.000 SICK PAY	27	108	80
202-486.000-741.000 UNIFORM ALLOWANCE	25	-	-
202-486.000-782.000 MAINTENANCE MATERIALS	984	1,000	1,000
202-486.000-805.000 CONTRACTUAL SERVICES	-	-	-
202-486.000-861.000 EQUIPMENT RENTAL	3,080	1,530	1,576

		FYE 2014	FYE 2015	FYE 2016
		Actual	Budget	Proposed
DEPT: 488.000	TRUNKLINE SWEEPING	5,584	8,821	10,622
202-488.000-701.000	SUPERVISOR SALARIES	-	-	-
202-488.000-701.001	EMPLOYEE WAGES	719	3,011	4,002
202-488.000-701.002	PART TIME WAGES	132	-	-
202-488.000-701.003	OVERTIME WAGES	658	597	652
202-488.000-703.120	TRUNKLINE SWEEPING WAGES	-	-	-
202-488.000-710.101	LONGEVITY	23	98	126
202-488.000-715.000	FICA	125	292	382
202-488.000-716.000	HOSPITAL	192	418	740
202-488.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	120	120
202-488.000-716.002	HOSPITAL RETIREE	168	253	210
202-488.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	27	-	-
202-488.000-717.000	EMPLOYEE LIFE INSURANCE	14	25	34
202-488.000-718.000	RETIREMENT CONTRIBUTION	215	441	566
202-488.000-718.001	DEFINED CONTRIBUTION	-	-	-
202-488.000-719.000	DENTAL/OPTICAL	22	70	100
202-488.000-720.000	WORKER'S COMP INSURANCE	-	211	295
202-488.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	9	6
202-488.000-722.000	SICK PAY	26	48	63
202-488.000-741.000	UNIFORM ALLOWANCE	24	-	-
202-488.000-861.000	EQUIPMENT RENTAL	3,239	3,228	3,325
DEPT: 491.000	TRUNKLINE DRAINAGE	1,282	4,056	3,337
202-491.000-701.000	SUPERVISOR SALARIES	-	-	-
202-491.000-701.001	EMPLOYEE WAGES	240	1,510	1,034
202-491.000-701.002	PART TIME WAGES	36	-	-
202-491.000-701.003	OVERTIME WAGES	-	145	-
202-491.000-703.121	TRUNKLINE DRAINAGE WAGES	-	-	-
202-491.000-710.101	LONGEVITY	4	56	42
202-491.000-715.000	FICA	22	136	95
202-491.000-716.000	HOSPITAL	33	174	126
202-491.000-716.002	HOSPITAL RETIREE	29	128	55
202-491.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	5	-	-
202-491.000-717.000	EMPLOYEE LIFE INSURANCE	3	13	9
202-491.000-718.000	RETIREMENT CONTRIBUTION	38	222	289
202-491.000-718.001	DEFINED CONTRIBUTION	-	-	-
202-491.000-719.000	DENTAL/OPTICAL	4	30	20
202-491.000-720.000	WORKER'S COMP INSURANCE	-	83	75
202-491.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	5	1
202-491.000-722.000	SICK PAY	5	24	16
202-491.000-741.000	UNIFORM ALLOWANCE	4	-	-
202-491.000-782.000	MAINTENANCE MATERIALS	549	-	-
202-491.000-861.000	EQUIPMENT RENTAL	311	1,530	1,576

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 494.000 TRUNKLINE TRAFFIC SERVICE	28	-	-
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	28	-	-
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 497.000 TRUNKLINE WINTER MAINTENANCE	24,695	38,709	38,949
202-497.000-701.000 SUPERVISOR SALARIES	-	-	-
202-497.000-701.001 EMPLOYEE WAGES	601	11,028	11,476
202-497.000-701.002 PART TIME WAGES	27	-	649
202-497.000-701.003 OVERTIME WAGES	5,077	4,962	3,670
202-497.000-703.124 TRUNKLINE SNOW/ICE REMOV. WAGES	-	-	-
202-497.000-710.101 LONGEVITY	96	315	357
202-497.000-715.000 FICA	517	1,059	1,147
202-497.000-716.000 HOSPITAL	791	1,723	2,166
202-497.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	360	180
202-497.000-716.002 HOSPITAL RETIREE	693	923	602
202-497.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	110	-	-
202-497.000-717.000 EMPLOYEE LIFE INSURANCE	59	93	97
202-497.000-718.000 RETIREMENT CONTRIBUTION	888	1,560	1,565
202-497.000-718.001 DEFINED CONTRIBUTION	-	-	-
202-497.000-719.000 DENTAL/OPTICAL	90	265	285
202-497.000-720.000 WORKER'S COMP INSURANCE	-	763	849
202-497.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	33	19
202-497.000-722.000 SICK PAY	108	173	181
202-497.000-741.000 UNIFORM ALLOWANCE	99	-	-
202-497.000-782.000 MAINTENANCE MATERIALS	6,964	6,945	6,945
202-497.000-805.020 CONTRACTUAL SVCS-SNOW HAUL	-	-	-
202-497.000-861.000 EQUIPMENT RENTAL	8,573	8,507	8,762
OTHER EXPENDITURES	233,651	-	243,553
DEPT: 965.000 APPROPRIATIONS TO OTHER FUNDS	233,651	-	243,553
202-965.000-999.203 TRANS TO MVH LOCAL STREET FUND	233,651	-	243,553
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 203 LOCAL STREETS FUND - REVENUE	720,120	1,197,187	1,066,152
Non-Departmental Revenues	720,120	881,212	1,066,152
203-000.000-495.000 RECEIPTS - SIDEWALK CONST.	26,946	-	-
203-000.000-546.000 MDOT - GRANT	-	-	-
203-000.000-547.000 GAS & WEIGHT TAX	211,713	202,089	211,458
203-000.000-547.001 LOCAL AGENCY DISBURSEMENT	42,960	-	-
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	-	-	-
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	708	-	-
203-000.000-665.300 INTEREST - SPEC ASSESS.	-	-	-
203-000.000-671.007 CONTRIBUTIONS - TRI-PARTY	-	-	-
203-000.000-672.000 SPECIAL ASSESS COLLECT	19,624	12,005	12,005
203-000.000-672.001 SOUTH STREET SAD	18,928	38,977	20,000
203-000.000-679.002 REIMBURSEMENT -- OTHER	31,703	-	31,500
203-000.000-692.000 MISC. INCOME	1,379	500	500
203-000.000-699.101 TRANSFER - GENERAL FUND	132,509	625,141	544,636
203-000.000-699.202 TRANSFER FROM MAJOR STREETS	233,651	-	243,553
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	-	315,975	-
203-000.000-699.999 APPROP. FUND BALANCE	-	315,975	-
Other	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 203 LOCAL STREETS FUND - EXPENDITURES	661,936	1,197,188	1,066,152
DEPT: 451.000 STREET CONSTRUCTION ENG & IMP	212,210	748,500	573,519
203-451.000-701.000 SUPERVISOR SALARIES	3,558	14,897	15,337
203-451.000-701.001 EMPLOYEE WAGES	-	-	-
203-451.000-701.002 PART TIME WAGES	-	13,282	13,548
203-451.000-701.003 OVERTIME WAGES	-	-	-
203-451.000-710.101 LONGEVITY	60	140	-
203-451.000-715.000 FICA	324	2,181	2,331
203-451.000-716.000 HOSPITAL	495	1,155	-
203-451.000-716.002 HOSPITAL RETIREE	434	1,218	776
203-451.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	69	-	-
203-451.000-717.000 EMPLOYEE LIFE INSURANCE	37	126	129
203-451.000-718.000 RETIREMENT CONTRIBUTION	557	-	186
203-451.000-718.001 DEFINED CONTRIBUTION	574	1,192	1,227
203-451.000-719.000 DENTAL/OPTICAL	57	200	200
203-451.000-719.001 IN-LIEU DENTAL/OPTICAL	-	-	-
203-451.000-720.000 WORKER'S COMP INSURANCE	-	1,816	2,053
203-451.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	90	42
203-451.000-722.000 SICK PAY	68	228	233
203-451.000-741.000 UNIFORM ALLOWANCE	62	-	-
203-451.000-802.000 ENGINEERING SERVICES	68,416	67,545	79,088
203-451.000-802.002 ENG SERV - STORMWATER	1,225	-	-
203-451.000-810.000 CONTRACT CONSTRUCTION	62,509	644,430	458,367
203-451.000-810.002 SIDEWALK CONSTRUCTION	69,754	-	-
203-451.000-810.003 CONTRACT SVCS - STORMWATER	3,731	-	-
203-451.000-810.004 SOUTH STREET SAD	281	-	-
203-451.000-810.005 SOUTH STREET CONSTRUCTION	-	-	-
DEPT: 463.000 STREET MAINTENANCE	247,730	266,986	316,404
203-463.000-701.000 SUPERVISOR SALARIES	1,138	-	-
203-463.000-701.001 EMPLOYEE WAGES	62,983	30,401	37,301
203-463.000-701.002 PART TIME WAGES	14,220	2,387	3,084
203-463.000-701.003 OVERTIME WAGES	2,920	1,024	1,046
203-463.000-703.125 LOCAL STR MAINTENANCE WAGES	-	-	-
203-463.000-710.101 LONGEVITY	1,137	728	973
203-463.000-715.000 FICA	6,106	3,099	3,533
203-463.000-716.000 HOSPITAL	9,334	2,845	7,104
203-463.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	1,800	1,320
203-463.000-716.002 HOSPITAL RETIREE	8,182	2,535	1,948
203-463.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	1,301	-	-
203-463.000-717.000 EMPLOYEE LIFE INSURANCE	697	257	314
203-463.000-718.000 RETIREMENT CONTRIBUTION	10,487	4,701	4,792
203-463.000-718.001 DEFINED CONTRIBUTION	184	-	-
203-463.000-719.000 DENTAL/OPTICAL	1,066	655	910
203-463.000-720.000 WORKER'S COMP INSURANCE	-	2,261	2,719
203-463.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	110	62
203-463.000-722.000 SICK PAY	1,277	475	584
203-463.000-741.000 UNIFORM ALLOWANCE	1,169	-	-
203-463.000-782.000 MAINTENANCE MATERIALS	6,215	5,000	5,000
203-463.000-805.000 CONTRACTUAL SERVICES	9,124	60,000	50,000
203-463.000-805.017 CONTRACTUAL SVCS - JOINT SEALING	22,799	5,000	50,000
203-463.000-812.000 CONTRACT SVCS - TREE TRIMMING	21,668	75,000	75,000
203-463.000-861.000 EQUIPMENT RENTAL	63,180	51,000	52,530
203-463.000-959.002 VACTOR DISPOSAL- STORM SEWER	2,542	17,708	18,183
203-463.000-963.000 MISCELLANEOUS	-	-	-

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 474.000	TRAFFIC SERVICE	30,530	60,819	55,124
203-474.000-701.000	SUPERVISOR SALARIES	-	-	-
203-474.000-701.001	EMPLOYEE WAGES	6,467	13,697	9,688
203-474.000-701.002	PART TIME WAGES	1,143	-	-
203-474.000-701.003	OVERTIME WAGES	-	662	235
203-474.000-703.126	LOCAL STR TRAFFIC SRVC WAGES	-	-	-
203-474.000-710.101	LONGEVITY	110	238	84
203-474.000-715.000	FICA	589	1,271	812
203-474.000-716.000	HOSPITAL	900	347	1,825
203-474.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	1,080	720
203-474.000-716.002	HOSPITAL RETIREE	789	1,133	496
203-474.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	125	-	-
203-474.000-717.000	EMPLOYEE LIFE INSURANCE	67	115	82
203-474.000-718.000	RETIREMENT CONTRIBUTION	1,012	2,261	1,129
203-474.000-718.001	DEFINED CONTRIBUTION	-	-	-
203-474.000-719.000	DENTAL/OPTICAL	103	240	220
203-474.000-720.000	WORKER'S COMP INSURANCE	-	977	686
203-474.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	36	11
203-474.000-722.000	SICK PAY	123	212	149
203-474.000-741.000	UNIFORM ALLOWANCE	113	-	-
203-474.000-779.000	TRAFFIC SIGNS	9,467	18,000	18,000
203-474.000-782.000	MAINTENANCE MATERIALS	743	-	-
203-474.000-805.000	CONTRACTUAL SERVICES	4,346	18,000	18,360
203-474.000-814.000	CONTRACT SVCS - TRAFFIC SIGNAL	817	-	-
203-474.000-861.000	EQUIPMENT RENTAL	3,616	2,550	2,627
DEPT: 478.000	WINTER MAINTENANCE	157,565	101,214	102,728
203-478.000-701.000	SUPERVISOR SALARIES	569	-	-
203-478.000-701.001	EMPLOYEE WAGES	13,624	20,138	20,393
203-478.000-701.002	PART TIME WAGES	5,551	2,387	2,759
203-478.000-701.003	OVERTIME WAGES	23,752	5,731	5,473
203-478.000-703.127	LOCAL STR SNOW-ICE REMOV.WAGES	-	-	-
203-478.000-710.101	LONGEVITY	644	532	644
203-478.000-715.000	FICA	3,456	2,128	2,158
203-478.000-716.000	HOSPITAL	5,283	2,840	3,876
203-478.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	600	360
203-478.000-716.002	HOSPITAL RETIREE	4,631	1,684	1,070
203-478.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	736	-	-
203-478.000-717.000	EMPLOYEE LIFE INSURANCE	395	173	172
203-478.000-718.000	RETIREMENT CONTRIBUTION	5,936	2,862	2,785
203-478.000-718.001	DEFINED CONTRIBUTION	92	-	-
203-478.000-719.000	DENTAL/OPTICAL	603	495	510
203-478.000-720.000	WORKER'S COMP INSURANCE	-	1,447	1,628
203-478.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	86	40
203-478.000-722.000	SICK PAY	723	316	321
203-478.000-741.000	UNIFORM ALLOWANCE	662	-	-
203-478.000-782.000	MAINTENANCE MATERIALS	27,869	35,000	35,000
203-478.000-805.020	CONTRACT SVCS - SNOW HAUL	-	-	-
203-478.000-861.000	EQUIPMENT RENTAL	63,040	24,795	25,539

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 482.000	ADMINISTRATION	13,901	19,669	18,378
203-482.000-701.000	SUPERVISOR SALARIES	-	-	-
203-482.000-701.001	EMPLOYEE WAGES	-	1,870	1,907
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	-	276	303
203-482.000-716.000	HOSPITALIZATION	-	648	708
203-482.000-716.002	HOSPITALIZATION - RETIREE	-	150	95
203-482.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	-	-	-
203-482.000-717.000	EMPLOYEE LIFE INSURANCE	-	16	16
203-482.000-718.000	RETIREMENT CONTRIBUTION	-	260	287
203-482.000-718.001	DEFINED CONTRIBUTION	-	-	-
203-482.000-719.000	DENTAL/OPTICAL	-	75	75
203-482.000-720.000	WORKER'S COMP. INSURANCE	8,892	113	8
203-482.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	15	3
203-482.000-722.000	SEVERANCE/SICK PAY	(0)	28	29
203-482.000-729.000	PRINTING & OFFICE SUPPLIES	-	100	100
203-482.000-741.000	UNIFORM ALLOWANCE	-	-	-
203-482.000-804.000	AUDITING	1,368	2,463	975
203-482.000-805.000	CONTRACTUAL SERVICES	-	8,500	8,670
203-482.000-812.000	CONTRACT SVCS - TREE TRIMMING	-	-	-
203-482.000-860.000	COMPUTER RENTAL	1,047	1,047	690
203-482.000-912.000	GENERAL INSURANCE	2,486	2,348	4,412
203-482.000-961.000	CASH-SHORT OR OVER	2	-	-
203-482.000-963.000	MISCELLANEOUS	106	100	100
203-482.000-969.000	INSURANCE LOSSES & DED.	-	-	-
203-482.000-980.001	NEW EQUIPMENT-COMPUTER	-	-	-
DEPT: 965.000	DEBT SERVICE	0	0	0
203-965.000-999.350	TRANS TO DEBT RETIRE. 74 MVHF	-	-	-
	Other			-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 209 CEMETERY - REVENUE	178,897	161,255	185,767
Department Revenues	178,897	161,255	185,767
209-000.000-636.000 OPENING & CLOSING	33,466	20,000	20,000
209-000.000-637.000 MARKERS	10,086	5,000	5,000
209-000.000-643.000 SALE OF LOTS	21,210	20,000	20,000
209-000.000-643.001 COLUMBARIUM SALES	4,800	-	4,800
209-000.000-643.002 ENGRAVING FEES	-	-	-
209-000.000-643.003 DEED TRANSFER FEES	150	-	-
209-000.000-665.000 INCOME ON INVESTMENTS	-	-	-
209-000.000-665.002 INTEREST ON INV - BK1 SAVINGS	-	-	-
209-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	-	-	-
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	661	-	-
209-000.000-679.002 REIMBURSEMENT-OTHER	-	-	-
209-000.000-692.000 MISC - INCOME	25	-	-
209-000.000-699.101 TRANSFER-GENERAL FUND	108,499	116,255	135,967
Fund Balance Use	-	-	-
209-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-
Other	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 209 CEMETERY - EXPENDITURES	143,591	161,254	185,767
DEPT: 276.000 CEMETERY	143,591	161,254	185,767
209-276.000-701.000 SUPERVISOR SALARIES	285	3,724	3,834
209-276.000-701.001 EMPLOYEE WAGES	35,491	38,872	47,682
209-276.000-701.002 PART TIME WAGES	3,175	1,432	1,749
209-276.000-701.003 OVERTIME WAGES	2,031	1,991	3,877
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	640	1,771	2,079
209-276.000-715.000 FICA	3,466	4,001	4,878
209-276.000-716.000 HOSPITALIZATION	3,787	11,221	13,925
209-276.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	300	240
209-276.000-716.002 HOSPITALIZATION - RETIREE	3,954	3,607	2,722
209-276.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	-	-	-
209-276.000-717.000 EMPLOYEE LIFE INSURANCE	146	359	430
209-276.000-718.000 RETIREMENT CONTRIBUTION	4,822	5,750	7,605
209-276.000-718.001 DEFINED CONTRIBUTION	46	298	307
209-276.000-719.000 DENTAL/OPTICAL	366	1,215	1,415
209-276.000-720.000 WORKER'S COMP. INSURANCE	1,327	2,778	3,630
209-276.000-721.000 UNEMPLOYMENT COMP. INSURANCE	-	141	76
209-276.000-722.000 SEVERANCE/SICK PAY	490	676	817
209-276.000-741.000 UNIFORM ALLOWANCE	-	-	-
209-276.000-780.000 GROUNDS MAINTENANCE-MATERIALS	625	-	-
209-276.000-782.000 MAINTENANCE MATERIALS	998	1,500	1,500
209-276.000-784.000 ENGRAVING FEE	-	-	-
209-276.000-804.000 AUDITING	261	226	211
209-276.000-805.000 CONTRACTUAL SERVICES	27,986	31,169	37,726
209-276.000-815.001 CONTRACT SVCS - COMP SOFT MTC	-	684	684
209-276.000-850.000 TELEPHONE	63	327	125
209-276.000-860.000 COMPUTER RENTAL	336	336	-
209-276.000-861.000 EQUIPMENT RENTAL	48,491	44,259	45,587
209-276.000-912.000 GENERAL INSURANCE	663	917	1,169
209-276.000-921.000 LIGHT & POWER	224	500	500
209-276.000-922.000 HEAT-BUILDING	881	1,200	1,000
209-276.000-957.000 DUES & SUBSCRIPTIONS	-	-	-
209-276.000-963.000 MISCELLANEOUS	813	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	473	500	500
209-276.000-980.004 COMPUTER SOFTWARE-PURCHASES	753	-	-
209-276.000-980.001 NEW EQUIPMENT-COMPUTER	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 265 DRUG LAW ENFORCEMENT - REVENUE	36,232	50,000	54,000
265-000.000-665.000 INCOME ON INVESTMENTS	-	-	-
265-000.000-665.002 INTEREST ON INV- CHASE SAVINGS	-	-	-
265-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	-	-	-
265-000.000-665.015 INTEREST INCOME - SECURITIES	-	-	-
265-000.000-665.022 INTEREST ON INVESTMENTS- COMERICA	-	-	-
265-000.000-665.032 INTEREST ON INVEST- CHASE INV	-	-	-
265-000.000-673.001 SALE OF CONFISCATED ASSETS	1,250	4,000	4,000
265-000.000-674.001 SALE OF ABANDONED VEHICLES	-	-	-
265-000.000-679.002 REIMBURSEMENT -- OTHER	34,982	40,000	50,000
265-000.000-692.000 MISCELLANEOUS INCOME	-	-	-
265-000.000-699.999 APPROPRIATED FUND BALANCE	-	6,000	-
FUND: 265 DRUG LAW ENFORCEMENT - EXPENDITURES	35,087	50,000	54,000
265-333.000-963.000 MISCELLANEOUS	105	-	100
265-333.000-964.000 REIMB - NET OFFICER	34,982	40,000	50,000
265-333.000-964.006 TRANS TO GENERAL FUND FOR NET	-	-	-
265-333.000-977.000 NEW EQUIPMENT	-	10,000	3,900

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 275 COMMUNITY DEVELOPMENT BLOCK GRANT - REVENUE	-	-	2,500
275-000.000-665.000 INCOME ON INVESTMENTS	-	-	-
275-000.000-665.002 INTEREST ON INV- CHASE SAVINGS	-	-	-
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	-	-	2,500
FUND: 275 COMMUNITY DEVELOPMENT BLOCK GRANT - EXPENDITURES	1,191	-	2,500
DEPT: 895.000 C.D.B.G. PROGRAMS	1,191	-	2,500
275-895.000-967.100 REHABILITATION PROJECT COSTS	-	-	2,500
275-965.000-999.276 TRANSFER TO CDBG GENERAL	1,191	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT -REVENUE	24,400	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	-	-	-
276-000.000-530.100 2010 COMMUNITY DEVELOPMENT - HCA TITLE II	23,209	-	-
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	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	1,191	-	-
FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT -EXPENDITURES	24,400	25,000	25,000
DEPT: 895.000 C.D.B.G. PROGRAMS	24,400	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	-	-	-
276-895.000-967.094 ADDITIONAL SIDEWALK IMPROVEMENTS	-	-	-
276-895.000-967.103 2010 HANDICAPPED BUILDING IMPROVEMENTS	-	-	-
276-895.000-967.104 2011 HANDICAPPED BUILDING IMPROVEMENTS	-	-	-
276-895.000-967.105 2012 HANDICAPPED PARK IMPROVE.	-	-	-
276-895.000-967.106 2013 HANDICAPPED PARK IMPROVE.	-	-	-
276-895.000-967.107 2014 HANDICAPPED PARK IMPROVE.	24,400	-	-
276-895.000-967.108 2015 PROJECTS	-	25,000	25,000
DEPT: 965.000 APPROPRIATIONS TO OTHER FUNDS	-	-	-
276-965.000-999.499 TRANSFER TO CAPITAL PROJECTS	-	-	-
OTHER	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - REVENUE	353,029	-	-
350-000.000-402.000 TAX RECEIPTS	226,001	-	-
350-000.000-665.000 INTEREST ON INVESTMENTS	-	-	-
350-000.000-665.002 INTEREST ON INV - BK1 SAVINGS	28	-	-
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	127,000	-	-
350-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-
FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - EXPENDITURES	366,780	-	-
DEPT: 905.000 DEBT SERVICE	357,750	-	-
350-905.000-964.002 REFUND TAX ALLOCATION	-	-	-
350-905.000-991.094 PRINCIPAL	350,000	-	-
350-905.000-996.094 INTEREST	7,750	-	-
350-905.000-997.094 PAYING AGENT FEES	-	-	-
DEPT: 965.000 APPROPRIATIONS TO OTHER FUNDS	9,030	-	-
350-965.000-999.488 TRANS TO W & S IMPROVEMENT FND	9,030	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 369 2001 OPC BUILDING BONDS - REVENUE	108,982	110,681	121,583
369-000.000-402.000 TAX RECEIPTS	108,959	110,681	112,895
369-000.000-665.000 INTEREST ON INVESTMENTS	-	-	-
369-000.000-665.002 INTEREST ON INV- BK 1 SAVINGS	23	-	-
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	-	-	-
369-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	8,688
FUND: 369 2001 OPC BUILDING BONDS - EXPENDITURES	101,116	97,799	121,583
DEPT: 905.000 DEBT SERVICE	101,116	97,799	121,583
369-905.000-964.002 REFUND TAX ALLOCATION	-	-	-
369-905.000-991.001 PRINCIPAL	-	85,000	110,000
369-905.000-996.001 INTEREST	101,116	12,799	11,583
369-905.000-997.001 PAYING AGENT FEES	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 404 FIRE EQUIPMENT REVOLVING EQUIP - REVENUE	-	-	-
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	-	-	-
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	-	-	-
404-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-
FUND: 404 FIRE EQUIPMENT REVOLVING EQUIP- EXPENDITURES	29,547	-	-
DEPT: 900.000 CAPITAL CONTROL	29,547	-	-
404-900.000-984.000 FIRE EQUIPMENT	-	-	-
404-965.000-999.661 TRANS TO REVOLVING EQUIP FUND	29,547	-	-
OTHER	-	-	-

PROPOSED FYE 2016 BUDGET

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT - REVENUE	1,211,230	1,394,527	2,360,456
488-000.000-569.000 STATE GRANTS	625,707	-	800,000
488-000.000-635.300 SEWER CONNECTION FEES	22,535	2,500	280,000
488-000.000-635.310 WATER CONNECTION FEES	13,500	10,000	190,000
488-000.000-665.000 INTEREST ON INVESTMENTS	-	40,000	20,000
488-000.000-665.002 INTEREST ON INV -CHASE SAVINGS	-	-	-
488-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	-	-	-
488-000.000-665.013 INTEREST INCOME TREASURY BILLS	-	-	-
488-000.000-665.014 INTEREST ON INVESTMENTS - TNOTES	-	-	-
488-000.000-665.015 INTEREST INCOME - SECURITIES	35,290	-	-
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	1,611	-	-
488-000.000-665.055 FIFTH THIRD BANK INTEREST	127	-	-
488-000.000-665.056 WELLS FARGO INTEREST	10	-	-
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	3,421	-	-
488-000.000-699.101 TRANSFER FROM GENERAL FUND	-	-	-
488-000.000-699.350 TRANSFER FROM 1994 G.O. BOND	9,030	-	-
488-000.000-699.499 TRANSFER FROM CAPITAL PROJ	-	-	356,819
488-000.000-699.592 TRANSFER FROM WATER & SEWER	500,000	157,517	514,531
488-000.000-699.999 APPROPRIATED FUND BALANCE	-	1,184,510	199,106
FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT - EXPENDITURES	3,016,366	1,391,283	2,360,456
DEPT: 540.000 ADMINISTRATION	365	42,000	-
488-540.000-805.000 CONTRACTUAL SERVICES	-	42,000	-
488-540.000-805.001 WELLS FARGO FEES	365	-	-
488-540.000-963.000 MISCELLANEOUS	-	-	-
DEPT: 900.000 CAPITAL CONTROL	3,016,001	1,349,283	2,360,456
488-900.000-806.000 ENGINEERING SERVICES	-	-	-
488-900.000-806.003 ENGINEERING SERVICES - WATER SYSTEM	-	-	-
488-900.000-806.004 ENGINEERING SERVICES - SEWER SYSTEM	-	-	-
488-900.000-972.000 WATER PLANT COSTS	179,927	250,000	100,000
488-900.000-972.001 NEW METERS	1,438	-	-
488-900.000-972.002 WATER MAIN PROJECTS	-	-	-
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	19,726	20,000	20,000
488-900.000-972.008 METER REPLACEMENT PROGRAM	1,151,359	260,000	-
488-900.000-972.011 WATER TOWER PROJECTS	-	-	-
488-900.000-972.012 WATER METER CHANGE OUT SPECS	27,201	-	-
488-900.000-972.013 RELIABILITY STUDY	-	40,000	-
488-900.000-972.014 TIENKEN ROAD WATERLINE PROJECT	-	409,283	-
488-900.000-973.002 SANITARY SEWER PROJECTS	47,059	330,000	2,200,456
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	-	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	1,004,508	-	-
488-900.000-973.013 EAST ST &4TH SEWER REPLACEMENT	-	-	-
488-900.000-974.015 W.W.T.P. - SITE IMPROVEMENTS	-	-	-
488-900.000-974.201 2014 FLOODING (DEQUINDRE/RUNYO	-	-	-
488-900.000-974.203 SUMP PUMP REPLACEMENT PROGRAM	-	-	-
488-900.000-974.219 WATER TANK CATHODIC PROTECTION	-	-	-
488-900.000-989.000 UNALLOCATED	-	-	-
488-900.000-999.350 TRANS TO DEBT RETIRE. 1994 SAN INT GO BOND	127,000	-	-
488-900.000-999.499 TRANS TO CAPITAL PROJ OTHER	-	-	-
488-900.000-999.592 TRANS TO WATER & SEWER FUND	457,783	-	-
488-900.000-999.661 TRANS TO REVOLVING EQUIP FUND	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 493 PRINCIPAL SHOPPING DISTRICT- REVENUE	345,089	504,500	579,000
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	214,164	205,000	205,000
493-000.000-609.000 SIDEWALK SALES	4,575	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	1,500	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	10,920	10,000	10,000
493-000.000-617.000 CONTR SPONSORS/MTBS	-	-	-
493-000.000-618.000 BIG BRIGHT LIGHT SHOW	-	30,000	100,000
493-000.000-619.000 WINTER MAGAZINE	26,713	24,000	24,000
493-000.000-620.000 DOWNTOWN DEAL OF THE DAY	-	-	-
493-000.000-621.000 SPRING MAGAZINE	25,460	24,000	24,000
493-000.000-622.000 SUMMER GENERAL AWARENESS PROG.	4,330	-	-
493-000.000-622.001 FALL GENERAL AWARENESS PROG.	-	-	-
493-000.000-622.002 ANNUAL AWARENESS PROGRAMNS	-	5,000	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	14,725	12,000	14,000
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
493-000.000-624.011 GENERAL HOLIDAY	3,810	-	1,000
493-000.000-624.013 EWE REVUE - SPONSORSHIP	1,895	-	-
493-000.000-624.014 MOVIES IN THE MOONLIGHT	6,550	5,000	6,000
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	200	-	-
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	-	-	-
493-000.000-634.748 HALLOWEEN EVENTS	1,100	500	1,000
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	1,865	-	-
493-000.000-634.753 RESTAURANT WEEK	2,750	4,000	-
493-000.000-634.755 JUNK IN THE TRUNK	2,360	-	-
493-000.000-634.756 BAKE SALE	3,264	-	-
493-000.000-634.757 DECK ART	-	-	1,500
493-000.000-634.758 FAMILY EVENTS (2X)	-	4,000	7,000
493-000.000-634.759 DOWNTOWN LOYALTY PROGRAM	-	-	-
493-000.000-634.760 DOWNTOWN MERCHANDISE	-	-	-
493-000.000-634.761 ROCHESTER BRAND SUPPORT	-	3,500	-
493-000.000-634.762 ROCHESTER POSED	3,300	-	3,000
493-000.000-634.764 DOWNTOWN ROCHESTER CUPS	480	-	-
493-000.000-634.765 DOWNTOWN ROCHESTER CLOTHING	3,065	-	-
493-000.000-634.766 MAD MONEY MARCH	2,250	3,500	3,000
493-000.000-634.767 FARMERS MARKET	-	21,000	21,000
493-000.000-634.768 TALK LIKE A PIRATE DAY	750	-	-
493-000.000-634.770 SMALL BUSINESS SATURDAY	-	-	500
493-000.000-634.771 DOG FRIENDLY SHOPPING	-	-	-
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	135	-	-
493-000.000-671.001 CONTRIBUTIONS FROM OTHER FUNDS	-	-	-
493-000.000-692.000 MISCELLANEOUS INCOME	8,930	-	-
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	150,000
493-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 493 PRINCIPAL SHOPPING DISTRICT- EXPENDITURES	325,460	494,000	549,000
DEPT: 965.000 GENERAL	40,000	-	-
493-965.000-999.494 TRANSFER TO DDA FUND	40,000	-	-
DEPT: 701.000 GENERAL AND ADMINISTRATIVE - GA	69,724	67,000	69,500
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	67,000	67,000	67,000
493-701.000-805.010 CONTRACT SVCS - D.P.W.	-	-	-
493-701.000-805.025 CONTRACT SVCS- DOWNTOWN POLICE	-	-	-
493-701.000-805.038 CONTRACT SVCS-FIRE DEPT	-	-	-
493-701.000-805.703 CONTRACT SVCS - EMPLOYMENT	68	-	-
493-701.000-863.000 TRAVEL, TRAINING AND CONFERENCES	590	-	1,500
493-701.000-957.000 DUES & SUBSCRIPTIONS	-	-	-
493-701.000-961.000 CASH-SHORT OR OVER	7	-	-
493-701.000-963.000 MISCELLANEOUS	-	-	-
493-701.000-963.002 MERCHANT SERVICE FEES	2,058	-	-
493-701.000-964.002 REFUND-TAX ALLOCATION	-	-	-
493-701.000-999.998 BUDGET CONTINGENCIES	-	-	1,000
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	14,501	12,000	14,000
493-708.000-790.007 AD PR - SIGNAGE	6,989	-	6,000
493-708.000-861.000 EQUIPMENT RENTAL	4,085	-	4,500
493-708.000-963.000 MISCELLANEOUS	3,428	12,000	3,500

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 709.000	SIDEWALK SALES - SS	5,552	5,500	5,500
493-709.000-731.000	LICENSE AND FEES	-	-	-
493-709.000-790.002	AD PR - NEWSPAPER	1,209	-	1,200
493-709.000-790.003	AD PR - PRINTING/GRAPHICS	-	1,000	500
493-709.000-790.007	AD PR - SIGNAGE	310	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	-	1,000	-
493-709.000-791.003	AD PL - OUTDOOR PRODUCTIONS	85	500	-
493-709.000-791.009	AD PL - MAGAZINE ADV	-	-	-
493-709.000-792.000	BANNERS	-	500	-
493-709.000-794.000	GRAPHIC DESIGN	-	-	-
493-709.000-805.000	CONTRACTUAL SERVICES	3,948	2,000	3,300
DEPT: 710.000	MAIN STREET MAKEOVER	-	-	-
493-710.000-731.000	LICENSE AND FEES	-	-	-
493-710.000-963.000	MISCELLANEOUS	-	-	-
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 714.000	LAGNIAPPE - LAG	7,320	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	535	500	400
493-714.000-790.007	AD PR - SIGNAGE	71	1,000	100
493-714.000-791.001	AD PL - RADIO ADV	-	-	-
493-714.000-791.002	AD PL - NEWSPAPER ADV	550	1,000	500
493-714.000-791.003	AD PL - OUTDOOR PRODUCTIONS	-	-	-
493-714.000-793.000	BANNER INSTALLATION	-	500	-
493-714.000-794.000	GRAPHIC DESIGN	-	-	-
493-714.000-805.000	CONTRACTUAL SERVICES	5,910	3,500	6,000
493-714.000-805.007	GIFT CERTIFICATE -- LAGNIAPPE	-	-	-
493-714.000-963.000	MISCELLANEOUS	254	500	-
DEPT: 715.000	ANNUAL AWARENESS PROGRAM	55,811	45,000	45,500
493-715.000-790.003	AD PR - PRINTING/GRAPHICS	4,536	3,000	3,500
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	35,000	35,000	35,000
493-715.000-791.009	AD PL - MAGAZINE ADV	-	-	-
493-715.000-792.000	BANNERS	5,588	5,000	5,000
493-715.000-794.000	GRAPHIC DESIGN	1,475	1,000	1,000
493-715.000-963.000	MISCELLANEOUS	9,212	1,000	1,000
DEPT: 716.000	FIRE & ICE FESTIVAL	20,255	9,500	20,000
493-716.000-731.000	LICENSE AND FEES	12,084	-	11,000
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	113	700	400
493-716.000-790.007	AD PR - SIGNAGE	1,412	700	1,400
493-716.000-791.001	AD PL - RADIO ADV	-	-	-
493-716.000-791.002	AD PL - NEWSPAPER ADV	1,201	1,000	1,000
493-716.000-792.000	BANNERS	-	500	-
493-716.000-794.000	GRAPHIC DESIGN	-	-	-
493-716.000-805.000	CONTRACTED SERVICES	5,446	6,300	6,200
493-716.000-963.000	MISCELLANEOUS	-	300	-
DEPT: 717.000	DOWNTOWN COOKBOOK	-	-	-
493-717.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 719.000	WINTER MAGAZINE	56,873	34,000	34,000
493-719.000-728.000	POSTAGE	12,000	9,000	7,500
493-719.000-757.000	OPERATING SUPPLIES	-	-	-
493-719.000-790.003	AD PR - PRINTING/GRAPHICS	33,945	15,300	16,000
493-719.000-794.000	GRAPHIC DESIGN	7,200	7,200	7,200
493-719.000-805.000	CONTRACTUAL SERVICES	3,728	2,500	3,300
DEPT: 720.000	SPRING MAGAZINE	31,280	34,000	34,000
493-720.000-728.000	POSTAGE	6,330	9,000	7,500
493-720.000-757.000	OPERATING SUPPLIES	-	-	-
493-720.000-790.003	AD PR - PRINTING/GRAPHICS	15,384	15,300	16,000
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	2,366	2,500	3,300

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
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	-	-	-
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	-	-	-
DEPT: 736.000	MOVIES IN THE MOONLIGHT	12,010	13,000	14,500
493-736.000-790.003	AD PR - PRINTING/GRAPHICS	-	500	500
493-736.000-790.007	AD PR - SIGNAGE	53	1,000	500
493-736.000-791.002	AD PL - NEWSPAPER ADV	1,860	1,000	1,000
493-736.000-791.015	ELECTRICAL	-	-	-
493-736.000-792.000	BANNERS	150	500	500
493-736.000-794.000	GRAPHIC DESIGN	-	-	-
493-736.000-805.000	CONTRACTUAL SERVICES	9,408	8,500	10,000
493-736.000-861.000	EQUIPMENT RENTAL	-	1,000	1,000
493-736.000-963.000	MISCELLANEOUS	540	500	1,000
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	-	-	-
493-738.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-738.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-738.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-738.000-963.000	MISCELLANEOUS	-	-	-

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
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	-	-	-
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	-	-	-
493-747.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 748.000	HALLOWEEN EVENTS	851	1,000	1,500
493-748.000-757.000	OPERATING SUPPLIES	-	-	-
493-748.000-790.003	AD PR - PRINTING/GRAPHICS	601	100	500
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	-	-	-
493-748.000-963.000	MISCELLANEOUS	250	900	1,000
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	275,000
493-752.000-761.000	BIG BRIGHT LIGHT FUND RAISING	-	10,000	15,000
493-752.000-763.000	FESTIVAL OF TREES	-	-	10,000
493-752.000-805.000	CONTRACTUAL SERVICES	-	230,000	250,000
DEPT: 753.000	RESTAURANT WEEK	2,474	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	2,474	4,000	-

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 755.000	JUNK IN THE TRUNK	1,711	-	-
493-755.000-963.000	MISCELLANEOUS	1,711	-	-
DEPT: 756.000	BAKE SALE	3,515	-	-
493-756.000-963.000	MISCELLANEOUS	3,515	-	-
DEPT: 757.000	DECK ART	100	-	1,500
493-757.000-963.000	MISCELLANEOUS	100	-	1,500
DEPT: 758.000	FAMILY EVENTS	-	5,000	-
493-758.000-963.000	MISCELLANEOUS	-	5,000	-
DEPT: 759.000	DOWNTOWN LOYALTY PROGRAM	-	-	-
493-759.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 760.000	DOWNTOWN MERCHANDISE	-	-	-
493-760.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 761.000	ROCHESTER BRAND SUPPORT	-	-	-
493-761.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 762.000	ROCHESTER POSED	3,484	3,500	3,500
493-762.000-790.003	AD PR - PRINTING/GRAPHICS	2,267	2,500	2,500
493-762.000-963.000	MISCELLANEOUS	1,217	1,000	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	3,000
493-766.000-963.000	MISCELLANEOUS	-	3,500	3,000
DEPT: 767.000	FARMERS MARKET	-	10,000	12,000
493-767.000-760.000	FARMERS MARKET	-	10,000	12,000
DEPT: 768.000	TALK LIKE A PIRATE DAY	-	-	-
493-768.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 769.000	ROCHESTER EXPLORERS CLUB	-	-	7,500
493-769.000-963.000	MISCELLANEOUS	-	-	7,500
DEPT: 770.000	SMALL BUSINESS SATURDAY	-	-	1,000
493-770.000-963.000	MISCELLANEOUS	-	-	1,000
DEPT: 771.000	DOG FRIENDLY SHOPPING	-	-	-
493-771.000-963.000	MISCELLANEOUS	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- REVENUE	1,366,645	1,117,290	1,145,670
DDA REVENUE	1,263,772	1,117,290	1,145,670
494-000.000-402.000 CURRENT PROPERTY TAXES	1,149,499	1,032,440	1,064,595
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	22,700	-	-
494-000.000-616.001 KRIS KRINGLE MARKET	-	-	-
494-000.000-626.000 DDA BUSINESS DEVELOPMENT	2,500	2,000	2,000
494-000.000-634.756 BAKE SALE	-	-	-
494-000.000-634.763 STREETSCAPE SPONSORSHIP	2,860	12,150	-
494-000.000-634.769 ROCHESTER EXPLORERS CLUB	1,300	-	-
494-000.000-646.000 SALE OF PRINTED MATTER	-	-	-
494-000.000-665.000 INTEREST INCOME	-	1,200	500
494-000.000-665.002 INTEREST IN INV - CHASE SAVINGS	-	-	-
494-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	669	-	-
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	3,137	2,000	500
494-000.000-673.003 ROCHESTER 100	-	-	-
494-000.000-676.000 ADMINISTRATIVE CROSS CHARGE	67,000	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	-	-	-
494-000.000-692.000 MISCELLANEOUS	14,108	500	11,075
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	-	-	-
494-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-
BIG BRIGHT LIGHT SHOW	102,873	-	-
494-000.000-618.000 BIG BRIGHT LIGHT SHOW	36,903	-	-
494-000.000-618.001 BBLS - MIRACLE ON 4TH ST	25,970	-	-
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- EXPENDITURES	1,367,144	1,097,264	1,145,670
DEPT: 752.000 BIG BRIGHT LIGHT SHOW	255,528	150,000	150,000
494-752.000-761.000 BIG BRIGHT LIGHT FUND RAISING	8,601	-	-
494-752.000-805.000 CONTRACTUAL SERVICES	238,152	150,000	150,000
494-752.000-805.036 BBLs ENGINEERING	8,776	-	-
DEPT: 769.000 ROCHESTER EXPLORERS CLUB	3,779	-	-
494-769.000-963.000 MISCELLANEOUS	3,779	-	-
DEPT: 896.000 OPERATIONS	656,434	582,874	550,924
494-896.000-701.000 SUPERVISOR SALARIES	60,248	61,028	62,249
494-896.000-701.001 EMPLOYEE WAGES	73,794	75,865	77,382
494-896.000-701.002 PART TIME WAGES	2,252	-	-
494-896.000-701.003 OVERTIME WAGES	1,029	2,500	4,155
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	3,500	3,500
494-896.000-715.000 FICA	11,230	11,538	11,696
494-896.000-716.000 HOSPITALIZATION	29,087	20,854	33,159
494-896.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	7,157	6,000	6,000
494-896.000-716.002 HOSPITALIZATION - RETIREE	-	-	-
494-896.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	-	-	-
494-896.000-717.000 EMPLOYEE LIFE INSURANCE	1,029	1,154	1,178
494-896.000-718.000 RETIREMENT CONTRIBUTION	13,164	25,523	20,669
494-896.000-718.001 DEFINED CONTRIBUTION	1,450	-	-
494-896.000-719.000 DENTAL/OPTICAL	3,000	3,500	4,000
494-896.000-720.000 WORKER'S COMP. INSURANCE	557	615	641
494-896.000-721.000 UNEMPLOYMENT COMP. INSURANCE	65	450	208
494-896.000-728.000 POSTAGE	5,759	7,500	6,000
494-896.000-729.000 PRINTING & OFFICE SUPPLIES	15,458	14,000	15,000
494-896.000-757.000 OPERATING SUPPLIES	927	1,000	1,000
494-896.000-760.000 FARMERS MARKET - OP SUPPLIES	13,691	-	-
494-896.000-761.000 BIG BRIGHT FUNDRAISING	-	-	-
494-896.000-801.000 ADMINISTRATIVE CROSS CHARGE	101,766	100,244	108,260
494-896.000-803.000 LEGAL SERVICES	25	5,000	3,000
494-896.000-804.000 AUDITING	4,239	3,704	2,327
494-896.000-805.000 CONTRACTUAL SERVICES - BIG BRIGHT	-	-	-
494-896.000-805.006 CONTRACT SVCS - PROMOTIONS COMMITTEE	-	-	-
494-896.000-805.008 CONTRACT SVCS - ORG. COMMITTEE	3,326	2,250	3,250
494-896.000-805.009 CONTRACT SVCS - BUS. DEV. COMMITTEE	10,097	10,000	10,000
494-896.000-805.010 CONTRACT SVCS - D.P.W.	21,300	23,000	23,000
494-896.000-805.011 CONTRACT SVCS - MAINTENANCE	21,565	20,800	20,800
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	3,250	4,000	4,000
494-896.000-805.029 CONTRACT SVCS - GREEN CITY	-	-	-
494-896.000-805.030 CONTRACT SVCS - DUMPSTERS	40,646	44,893	-
494-896.000-805.031 CONTRACT SVCS - PARKING LOT SNOW	64,135	-	-
494-896.000-805.033 FIRE DEPT BANNER HANGING	-	-	-
494-896.000-805.034 CONTRACT SVCS - SIDEWALK SNOW	-	25,106	10,000
494-896.000-805.703 CONTRACT SVCS - EMPLOYMENT	501	750	750
494-896.000-815.000 CONTRACT SVCS - COMP MTC	-	500	500
494-896.000-840.000 CONTRACT SVCS - PERSONNEL RCRT	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
494-896.000-850.000 TELEPHONE	2,948	3,000	2,500
494-896.000-850.001 TELEPHONE LEASE	511	500	500
494-896.000-861.000 EQUIPMENT RENTAL	-	-	-
494-896.000-861.002 EQUIPMENT LEASE - COPY MACHINE	21,951	16,000	18,000
494-896.000-863.000 TRAVEL, MEETINGS & CONFERENCES	-	-	-
494-896.000-863.001 PROFESSIONAL DEVELOPMENT	675	750	750
494-896.000-863.002 TRAVEL	984	1,500	1,500
494-896.000-863.003 MAIN STREET MANAGER CERTIFICATION	-	-	-
494-896.000-864.000 LOCAL MILEAGE ALLOWANCE	762	750	750
494-896.000-883.000 COMMUNITY AFFAIRS	2,791	1,900	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	13,081	13,300	13,300
494-896.000-921.000 LIGHT & POWER	52,638	30,000	40,000
494-896.000-922.000 HEAT-BUILDING	683	400	400
494-896.000-923.000 WATER & SEWER CHARGES	114	500	500
494-896.000-931.000 MAINTENANCE & REPAIRS - EQUIP	-	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	-	-
494-896.000-940.002 RENTAL OF LAND - D.D.A. OTHER	-	-	-
494-896.000-957.000 DUES & SUBSCRIPTIONS	1,435	1,500	1,500
494-896.000-961.000 CASH-SHORT OR OVER	-	-	-
494-896.000-963.000 MISCELLANEOUS	129	-	-
494-896.000-963.002 MERCHANT SERVICE FEES	1,869	2,000	2,000
494-896.000-964.001 TAXES-DUE TO OTHERS	-	-	-
494-896.000-964.002 REFUND - TAX ALLOCATION	16,047	5,000	3,000
494-896.000-964.004 ESCROW INTEREST DUE TO OTHERS	-	-	-
494-896.000-969.000 INSURANCE LOSSES & DED.	-	-	-
494-896.000-980.001 NEW EQUIPMENT-COMPUTER	-	1,000	1,500
494-896.000-989.000 UNALLOCATED	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 900.000 CAPITAL CONTROL	339,403	150,000	320,901
494-900.000-805.000 CONTRACTUAL SERVICES	-	-	-
494-900.000-910.001 FAÇADE/SIGN GRANT PROGRAM	5,466	-	-
494-900.000-974.000 SITE IMPROVEMENT	-	-	-
494-900.000-974.019 CAPITAL ASSETS - MAINT & MINOR	95,009	100,000	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	-	-	-
494-900.000-974.101 OLD TOWNE MILL/RECAP	-	-	-
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	-	-	-
494-900.000-974.110 RIVERWALK - IMPROVEMENTS	-	-	-
494-900.000-974.111 MICRO-LOAN OU ADMIN	-	-	-
494-900.000-974.121 SIDEWALK RECONSTRUCTION	7,100	10,000	10,000
494-900.000-974.124 MILL STREET EXTENSION	-	-	-
494-900.000-974.148 WAYFINDING SIGNAGE	123,773	5,000	-
494-900.000-974.149 MAIN STREET ENHANCEMENTS (PART OF 2012) MDOT	29,989	-	-
494-900.000-974.150 MAIN STREET ENHANCEMENTS (PART OF 2012) NON MC	3,188	-	-
494-900.000-974.151 MAIN STREET MANAGEMENT	110	-	-
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	-	-	-
494-900.000-974.165 PARKING MODEL	-	-	-
494-900.000-974.175 ROCHESTER BRANDING	750	-	-
494-900.000-974.177 DDA LANDSCAPE /MAINTENANCE RFP	-	-	-
494-900.000-974.178 ADV FUNDING - OLD TOWNE FYE 12	-	-	-
494-900.000-974.180 DDA YARDSALE PREPERATION	-	-	-
494-900.000-974.182 REPAYMENT OF ADV FUNDING-CITY	-	-	-
494-900.000-974.188 TRASH COMPACTORS	-	30,000	60,000
494-900.000-974.189 CONTRIBUTION -PARKING STRATEGY	-	-	-
494-900.000-974.210 STREET LIGHTING REPLACEMENTS	-	-	150,901
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	-
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	-	-
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 965.000 APPROPRIATIONS TO OTHER FUNDS	112,000	214,390	123,845
494-965.000-964.002 REFUND-TAX ALLOCATION	-	-	-
494-965.000-999.202 TRANS TO MVH MAJOR STREET FUND	-	-	-
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	-	-	-
494-965.000-999.499 REPAYMENT CAPITAL - ON-STREET	112,000	-	-
494-965.000-999.501 TRANS TO CAPITAL PROJECTS	-	164,390	73,845
494-965.000-999.516 TRANS TO AUTO PARKING FUND	-	50,000	50,000

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 499 GENERAL CAPITAL PROJECT - REVENUE	1,379,737	1,829,744	994,904
499-000.000-495.000 RECEIPTS- SIDEWALK CONST.	-	-	-
499-000.000-569.000 STATE GRANTS	636,730	-	156,750
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	98,285
499-000.000-648.000 HISTORICAL COMMISSION INCOME	-	-	-
499-000.000-665.000 INCOME ON INVESTMENTS	-	20,000	15,000
499-000.000-665.002 INTEREST ON INV - CHASE SAVINGS	-	-	-
499-000.000-665.003 INTEREST OF CERTIFICATE OF DEP	3,425	-	-
499-000.000-665.013 INTEREST INCOME TREASURY BILLS	-	-	-
499-000.000-665.015 INTEREST INCOME - SECURITIES	8,469	-	-
499-000.000-665.022 INTERST OF INVESTMENTS - COMERICA	98	-	-
499-000.000-665.032 INTEREST ON INVESTMENTS- CHASE INV	-	-	-
499-000.000-665.048 INTEREST INCOME - PNC BANK	-	-	-
499-000.000-665.054 FLAGSTAR BANK INTEREST	1,565	-	-
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	7,200	-	-
499-000.000-675.796 BAND SHELL	238,797	-	-
499-000.000-679.002 REIMBURSEMENT - OTHER	-	-	-
499-000.000-692.000 MISCELLANEOUS INCOME	1,706	-	-
499-000.000-699.101 TRANSFER FROM GENERAL FUND	369,747	459,802	380,516
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	112,000	164,390	73,845
499-000.000-699.488 TRANSFER FROM WATER & SEWER	-	-	-
499-000.000-699.500 TRANSFER FROM BRIDGE RES TAXES	-	-	-
499-000.000-699.516 TRANSFER FROM AUTO PARKING	-	-	-
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	-	1,079,309	270,508

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 499 GENERAL CAPITAL PROJECT - EXPENDITURES	1,699,261	1,948,092	994,904
DEPT: 540.000 ADMINISTRATION	-	-	-
499-540.000-963.000 MISCELLANEOUS	-	-	-
DEPT: 900.000 CAPITAL CONTROL	1,699,261	1,948,092	994,904
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	34,652	50,000	25,000
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	3,003	-	-
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	-	-	-
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	-	-	-
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	444	-	-
499-900.000-974.078 EMERGENCY GENERATOR - CITY HALL	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
499-900.000-974.079	13,447	50,000	50,000
499-900.000-974.080	-	-	-
499-900.000-974.081	-	-	-
499-900.000-974.082	-	-	-
499-900.000-974.083	2,250	-	-
499-900.000-974.084	4,972	5,000	5,000
499-900.000-974.085	-	-	-
499-900.000-974.086	-	-	-
499-900.000-974.087	-	-	-
499-900.000-974.088	-	-	-
499-900.000-974.089	-	-	-
499-900.000-974.090	-	-	-
499-900.000-974.091	-	-	-
499-900.000-974.108	-	-	-
499-900.000-974.112	3,728	-	-
499-900.000-974.113	-	-	-
499-900.000-974.114	-	-	-
499-900.000-974.115	-	-	-
499-900.000-974.116	735	-	-
499-900.000-974.117	-	-	-
499-900.000-974.118	1,515	30,000	5,000
499-900.000-974.119	9,375	30,000	5,000
499-900.000-974.120	-	-	-
499-900.000-974.121	-	-	-
499-900.000-974.122	-	-	-
499-900.000-974.125	-	-	-
499-900.000-974.126	-	-	-
499-900.000-974.127	30,919	30,000	-
499-900.000-974.128	10,645	-	-
499-900.000-974.129	-	-	-
499-900.000-974.130	-	-	-
499-900.000-974.131	-	-	-
499-900.000-974.132	-	-	-
499-900.000-974.133	-	-	-
499-900.000-974.134	64,085	-	-
499-900.000-974.135	-	-	-
499-900.000-974.136	4,585	5,000	5,000
499-900.000-974.137	-	-	-
499-900.000-974.138	-	-	-
499-900.000-974.139	-	-	-
499-900.000-974.140	-	-	-
499-900.000-974.141	-	-	-
499-900.000-974.142	1,660	-	-
499-900.000-974.143	16,141	325,000	-
499-900.000-974.144	-	-	-
499-900.000-974.145	1,096	-	-
499-900.000-974.146	-	10,000	-
499-900.000-974.147	-	-	-
499-900.000-974.148	86,792	15,000	5,000
499-900.000-974.155	-	-	-
499-900.000-974.156	-	-	-
499-900.000-974.157	-	12,000	-
499-900.000-974.158	-	-	-
499-900.000-974.159	-	-	-
499-900.000-974.160	-	-	-
499-900.000-974.162	2,169	10,000	10,000
499-900.000-974.164	1,898	-	-
499-900.000-974.165	29,246	-	-
499-900.000-974.166	-	-	-
499-900.000-974.167	707,223	-	-
499-900.000-974.168	307,809	-	-
499-900.000-974.169	-	-	-
499-900.000-974.170	-	-	-
499-900.000-974.171	-	-	-
499-900.000-974.172	-	-	-
499-900.000-974.173	46,810	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
499-900.000-974.174	LEONOR DENTAL BUILDING	-	-
499-900.000-974.175	ROCHESTER BRANDING	25,488	20,000
499-900.000-974.176	POLICE PATROL VESTS	13,150	12,550
499-900.000-974.179	CLINTON RIVER TRAIL-JOINT PROJ	-	-
499-900.000-974.181	MILL STREET/CRT STAIRCASE	120	-
499-900.000-974.183	WALK FOR HANDICAP DECK	-	-
499-900.000-974.184	WELL RECONSTRUCTION	764	-
499-900.000-974.185	KAYAK LAUNCH	2,095	-
499-900.000-974.186	POLICE SECURITY CAMERA SYSTEM	4,940	-
499-900.000-974.187	SAW GRANT APPLICATION	14,000	-
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
499-900.000-974.203	SUMP PUMP REPLACEMENT PROGRAM	-	-
499-900.000-974.206	SPRINKLER SYSTEM - FIRE DEPT	-	27,000
499-900.000-974.207	COMMUNITY ROOM - FIRE DEPT	-	15,000
499-900.000-974.208	SIGNAGE - CLINTON RIVER TRAIL	-	209,000
499-900.000-974.209	ROOF - DPW	-	70,000
499-900.000-974.211	CEMETERY WORK BUILDING	-	25,000
499-900.000-974.212	SITE ASSESSMENT - CITY HALL	-	5,000
499-900.000-974.213	PLAN DEVELOPMENT FOR SPLASH PAD	-	5,000
499-900.000-974.214	JAYCEE PARK SITE MASTER PLAN	-	5,000
499-900.000-974.215	MASTER PLAN IMPLEMENTATION	-	6,800
499-900.000-974.216	PLAN DEVELOPMENT FOR BI-CENTENNIAL PROJECT	-	5,000
499-900.000-974.217	BI-CENTENNIAL PROJECT - MUNICIPAL PARK	-	-
499-900.000-974.218	CLINTON RIV. TRAILHEAD PARKING	-	-
499-900.000-974.220	CEMETERY REPLACE WATER SERVICE	-	-
499-900.000-974.221	FIRE DEPT VEHICLE EXHAUST SYS.	-	-
499-900.000-974.222	FIRE DEPT CONCRETE REPLACE	-	-
499-900.000-974.223	CEMETERY ENTRANCE GATE/FENCE	-	-
499-900.000-975.000	PURCHASE BUILDING ADDITIONS LAND	-	-
499-900.000-977.001	CABLE TV PROGRAMMING	3,506	-
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	-	-
499-900.000-999.488	TRANS TO WATER AND SEWER	-	356,819
499-900.000-999.516	TRANS TO AUTO PARKING FUND	250,000	772,767

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 516 AUTO PARKING - REVENUE	546,156	1,471,345	7,423,128
516-000.000-629.000 DPW SERVICES	55,276	-	-
516-000.000-652.000 PARKING METERS	105,413	583,478	775,751
516-000.000-652.001 PARKING PERMITS	-	-	-
516-000.000-655.000 PARKING FINES	14,531	15,000	76,000
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	-	-	-
516-000.000-665.075 INTEREST ON INVESTMENTS - MBIA	-	-	-
516-000.000-665.072 FLAGSTAR CONSTRUCTION INTEREST	-	-	-
516-000.000-671.002 LIEU OF PARKING	-	-	-
516-000.000-671.004 LIEU OF METERS - DDA	-	-	-
516-000.000-672.000 SPECIAL ASSESSMENT COLLECTED	-	-	250,000
516-000.000-673.000 SALE OF CAPITAL ASSETS	-	-	-
516-000.000-692.000 MISCELLANEOUS	120	100	414
516-000.000-697.000 PROCEEDS FROM SALE OF BONDS	-	-	-
516-000.000-699.101 TRANSFER FROM GEN FUND	120,816	50,000	50,000
516-000.000-699.494 TRANSFER FROM DDA	-	50,000	50,000
516-000.000-699.499 TRANSFER FROM CAP PROJ - OTHER	250,000	772,767	-
516-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	6,220,963
FUND: 516 AUTO PARKING - EXPENDITURES	244,693	1,459,344	7,423,128
DEPT: 585.000 AUTO PARKING OPERATIONS	244,693	1,340,996	694,417
516-585.000-701.000 SUPERVISOR SALARIES	1,138	-	-
516-585.000-701.001 EMPLOYEE WAGES	17,645	15,274	20,185
516-585.000-701.002 PART-TIME WAGES	3,445	955	974
516-585.000-701.003 OVERTIME WAGES	16,144	2,732	2,354
516-585.000-703.108 ORDINANCE OFFICER SALARIES	-	36,511	41,084
516-585.000-703.131 AUTO PARKING MAINTENANCE WAGES	-	-	-
516-585.000-704.105 POLICE RESERVE/SEASONAL	-	26,520	27,050
516-585.000-709.102 OVERTIME NON-POLICE FICA	-	3,950	4,444
516-585.000-710.001 LONGEVITY POLICE NO-FICA	-	-	-
516-585.000-710.101 LONGEVITY	592	280	420
516-585.000-710.102 LONGEVITY NON-POLICE FICA	-	-	-
516-585.000-712.101 HOLIDAY PAY NON-POLICE -FICA	-	800	800
516-585.000-715.000 FICA	3,181	6,662	7,485
516-585.000-716.000 HOSPITALIZATION	4,863	11,430	15,411
516-585.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	900	840
516-585.000-716.002 HOSPITALIZATION - RETIREE	4,262	4,501	3,323
516-585.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	678	-	-
516-585.000-717.000 EMPLOYEE LIFE INSURANCE	363	450	513
516-585.000-718.000 RETIREMENT CONTRIBUTION	5,464	6,484	7,333
516-585.000-718.001 DEFINED CONTRIBUTION	184	-	-
516-585.000-719.000 DENTAL/OPTICAL	555	1,186	1,369
516-585.000-720.000 WORKER'S COMP. INSURANCE	2,538	2,778	3,321
516-585.000-721.000 UNEMPLOYMENT COMP. INSURANCE	-	471	224
516-585.000-722.000 SEVERANCE/SICK PAY	665	844	997
516-585.000-729.000 PRINTING & OFFICE SUPPLIES	-	-	-
516-585.000-741.000 UNIFORM ALLOWANCE	609	580	580
516-585.000-757.000 OPERATING SUPPLIES	-	-	-
516-585.000-776.000 JANITORIAL SUPPLIES	-	-	-
516-585.000-782.000 MAINTENANCE MATERIALS	9,646	5,000	5,000
516-585.000-801.000 ADMINISTRATIVE CROSS CHARGE	92,370	37,317	81,350
516-585.000-802.000 ENGINEERING SERVICES	-	357,450	-
516-585.000-803.000 LEGAL SERVICES	-	-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
516-585.000-804.000 AUDITING	226	248	360
516-585.000-805.000 CONTRACTUAL SERVICES	15,591	70,000	32,400
516-585.000-805.020 CONTRACT SVCS - SNOW HAUL	-	-	-
516-585.000-805.031 CONTRACT SVCS - PARKING LOT SNOW	-	20,000	20,000
516-585.000-805.035 CONTRACT SVCS - LOT STRIPING	-	10,000	-
516-585.000-805.037 CONTRACT SVCS/PARKING CONSTRUC	-	-	-
516-585.000-860.000 COMPUTER RENTAL	514	514	-
516-585.000-861.000 EQUIPMENT RENTAL	45,879	48,254	49,702
516-585.000-912.000 GENERAL INSURANCE	984	461	6,069
516-585.000-921.000 LIGHT & POWER	-	10,000	10,000
516-585.000-925.000 PARKING LOT-LIGHTING	5,322	5,103	9,000
516-585.000-931.000 MAINTENANCE & REPAIRS - EQUIP	192	500	1,449
516-585.000-940.000 RENTAL OF LAND	-	-	-
516-585.000-940.001 RENTAL OF LAND - MASONIC LOT	-	5,000	5,000
516-585.000-961.000 CASH-SHORT OR OVER	-	-	-
516-585.000-963.000 MISCELLANEOUS	364	10,000	5,000
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	-	366,000	-
516-585.000-985.001 METER OPERATIONS	11,276	95,668	139,680
516-585.000-985.002 METER WIFI/DATA/BACK-END COSTS	-	83,764	83,000
516-585.000-985.003 BRANDING/MARKETING/PR	-	10,431	5,000
516-585.000-985.004 METER PARTS/REPLACEMENTS	-	-	12,680
516-585.000-985.005 UTILITIES/MAINT - PLATFORMS	-	-	16,000
516-585.000-994.011 LAND CONTRACT - 312 MAIN ST	-	74,020	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: 900.000 CAPITAL CONTROL	-	-	6,000,000
516-900.000-974.202 PARKING LOT IMPROVEMENT PROJ	-	-	-
516-900.000-974.204 PARKING - ADMINISTRATIVE FEES	-	-	-
516-900.000-974.205 PARKING PLATFORM CONSTRUCTION	-	-	6,000,000
DEPT: 905.000 DEBT SERVICE	-	-	728,711
516-905.000-991.000 PRINCIPAL ON BONDS	-	-	355,000
516-905.000-996.000 INTEREST ON BONDS	-	-	373,711
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	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 592 WATER AND SEWER RECEIVING - REVENUE	5,400,872	5,387,800	5,526,689
592-000.000-628.000 WATER SALES	727,623	816,750	852,687
592-000.000-628.001 DETROIT WATER SALES	1,188,650	1,633,500	1,295,552
592-000.000-630.000 SEWAGE DISPOSAL	2,942,871	2,885,850	3,145,577
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	455	2,000	2,500
592-000.000-635.200 WATER TAP INSP.	2,040	1,200	2,000
592-000.000-635.400 SEWER TAP INSP.	1,470	1,500	3,000
592-000.000-643.100 SALES OF METERS	6,765	1,000	10,000
592-000.000-656.000 PENALTY INCOME	45,898	45,000	45,000
592-000.000-665.000 INVESTMENTS	-	-	-
592-000.000-665.002 INTEREST ON INV - CHASE SAVINGS	-	-	-
592-000.000-665.003 INTEREST OF CERTIFICATE OF DEP	1,440	-	-
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	250	-	-
592-000.000-679.000 REIMBURSE. INS. LOSSES	-	-	-
592-000.000-679.002 REIMBURSEMENT- OTHER	-	-	-
592-000.000-692.000 MISCELLANEOUS INCOME	25,627	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	457,783	-	-
592-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	169,373

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 592 WATER AND SEWER RECEIVING - EXPENDITURES	5,367,038	5,388,802	5,526,689
DEPT: 536.000 WATER DISTRIBUTION	818,174	461,928	410,407
592-536.000-701.000 SUPERVISOR SALARIES	2,249	-	-
592-536.000-701.001 EMPLOYEE WAGES	102,159	69,270	56,612
592-536.000-701.002 PART TIME WAGES	24,657	32,521	29,274
592-536.000-701.003 OVERTIME WAGES	10,867	12,803	8,487
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	1,955	1,841	1,624
592-536.000-715.000 FICA	10,500	8,951	7,704
592-536.000-716.000 HOSPITALIZATION	16,050	12,109	9,524
592-536.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	540	2,460
592-536.000-716.002 HOSPITALIZATION - RETIREE	14,068	5,787	2,961
592-536.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	2,237	-	-
592-536.000-717.000 EMPLOYEE LIFE INSURANCE	1,199	566	461
592-536.000-718.000 RETIREMENT CONTRIBUTION	18,032	10,077	8,787
592-536.000-718.001 DEFINED CONTRIBUTION	363	-	-
592-536.000-719.000 DENTAL/OPTICAL	1,833	1,560	1,315
592-536.000-720.000 WORKER'S COMP. INSURANCE	7,594	6,730	6,181
592-536.000-721.000 UNEMPLOYMENT COMP. INSURANCE	-	383	145
592-536.000-722.000 SEVERANCE/SICK PAY	2,195	1,085	888
592-536.000-741.000 UNIFORM ALLOWANCE	2,011	-	-
592-536.000-743.000 CHEMICALS	5,824	3,000	1,500
592-536.000-744.200 METER REPAIR - PARTS	-	-	-
592-536.000-745.000 TOOLS & EQUIPMENT	6,498	-	1,500
592-536.000-776.000 JANITORIAL SUPPLIES	-	-	-
592-536.000-782.000 MAINTENANCE MATERIALS	24,961	23,000	28,000
592-536.000-802.000 ENGINEERING SERVICES	1,932	8,086	3,000
592-536.000-805.000 CONTRACTUAL SERVICES	66,042	59,200	54,200
592-536.000-850.000 TELEPHONE	88,452	24,119	80,000
592-536.000-852.000 ALARM SYSTEM	1,275	-	-
592-536.000-863.001 PROFESSIONAL DEVELOPMENT	844	2,000	2,000
592-536.000-863.002 TRAVEL	449	200	500
592-536.000-921.000 LIGHT & POWER	72,323	73,000	-
592-536.000-922.000 HEAT-BUILDING	-	-	-
592-536.000-931.100 MAINTENANCE & REPAIRS - PLANT	2,587	10,000	-
592-536.000-931.336 MAINT & REPAIRS - FIRE HYDRANTS	-	-	-
592-536.000-932.100 MAINTENANCE & REPAIRS - PUMPS AND DISTRIBUTION	6,279	26,000	32,500
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	92,030	56,100	57,783
592-536.000-963.000 MISCELLANEOUS	6,491	1,000	1,000
592-536.000-968.000 DEPRECIATION	212,219	-	-
592-536.000-977.000 NEW EQUIPMENT	-	-	-
592-536.000-980.001 NEW EQUIPMENT-COMPUTER	-	-	-

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 537.000	WATER PLANT EXPENSE	126,185	205,206	217,629
592-537.000-701.000	SUPERVISOR SALARIES	9,297	14,897	15,337
592-537.000-701.001	EMPLOYEE WAGES	15,614	54,582	47,861
592-537.000-701.002	PART TIME WAGES	1,197	-	-
592-537.000-701.003	OVERTIME WAGES	6,274	6,610	4,266
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	529	1,428	1,232
592-537.000-715.000	FICA	2,840	6,172	5,902
592-537.000-716.000	HOSPITAL	4,342	11,648	8,003
592-537.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	2,340
592-537.000-716.002	HOSPITAL RETIREE	3,806	5,762	3,271
592-537.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	605	-	-
592-537.000-717.000	EMPLOYEE LIFE INSURANCE	324	569	517
592-537.000-718.000	RETIREMENT CONTRIBUTION	4,878	7,911	7,506
592-537.000-718.001	DEFINED CONTRIBUTION	1,499	1,192	1,227
592-537.000-719.000	DENTAL/OPTICAL	496	1,465	1,325
592-537.000-720.000	WORKER'S COMP. INSURANCE	497	4,508	4,585
592-537.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	182	75
592-537.000-722.000	SICK PAY	594	1,080	981
592-537.000-741.000	UNIFORM ALLOWANCE	544	-	-
592-537.000-743.000	CHEMICALS	319	5,000	5,000
592-537.000-744.200	METER REPAIR - PARTS	417	-	-
592-537.000-776.000	JANITORIAL SUPPLIES	-	-	-
592-537.000-782.000	MAINTENANCE MATERIALS	-	-	500
592-537.000-802.000	ENGINEERING SERVICES	10,351	-	3,000
592-537.000-805.000	CONTRACTUAL SERVICES	22,518	2,000	6,000
592-537.000-850.000	TELEPHONE	-	-	-
592-537.000-852.000	ALARM SYSTEM	775	7,000	7,000
592-537.000-863.001	PROFESSIONAL DEVELOPMENT	1,260	1,500	1,500
592-537.000-863.002	TRAVEL	-	200	200
592-537.000-921.000	LIGHT & POWER	-	71,500	80,000
592-537.000-922.000	HEAT-BUILDING	-	-	-
592-537.000-931.100	MAINTENANCE & REPAIRS - PLANT	-	-	10,000
592-537.000-932.100	MAINTENANCE & REPAIRS - PUMPS AND DISTRIBUTION	37,207	-	-
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 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 538.000 SEWER DISTRIBUTION	2,626,726	2,954,995	3,000,793
592-538.000-701.000 SUPERVISOR SALARIES	12,001	14,897	15,337
592-538.000-701.001 EMPLOYEE WAGES	19,553	42,323	38,540
592-538.000-701.002 PART TIME WAGES	2,604	1,432	1,962
592-538.000-701.003 OVERTIME WAGES	5,021	6,314	6,758
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	620	1,141	875
592-538.000-715.000 FICA	3,331	5,230	4,878
592-538.000-716.000 HOSPITALIZATION	5,092	5,397	7,513
592-538.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	1,980	1,200
592-538.000-716.002 HOSPITALIZATION - RETIREE	4,463	4,739	2,776
592-538.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	710	-	-
592-538.000-717.000 EMPLOYEE LIFE INSURANCE	381	480	452
592-538.000-718.000 RETIREMENT CONTRIBUTION	5,721	6,561	5,071
592-538.000-718.001 DEFINED CONTRIBUTION	1,936	1,192	1,227
592-538.000-719.000 DENTAL/OPTICAL	582	1,100	1,125
592-538.000-720.000 WORKER'S COMP. INSURANCE	497	3,791	3,782
592-538.000-721.000 UNEMPLOYMENT COMP. INSURANCE	-	165	72
592-538.000-722.000 SEVERANCE/SICK PAY	696	889	833
592-538.000-741.000 UNIFORM ALLOWANCE	638	-	-
592-538.000-757.000 OPERATING SUPPLIES	19,972	10,000	11,000
592-538.000-782.000 MAINTENANCE MATERIALS	10,810	-	5,000
592-538.000-802.000 ENGINEERING SERVICES	4,848	25,000	15,000
592-538.000-803.000 LEGAL SERVICES	4,300	-	-
592-538.000-805.000 CONTRACTUAL SERVICES	49,703	200,200	30,000
592-538.000-805.019 CONTRACT SVCS - HHW	-	-	-
592-538.000-805.101 SANITARY DISPOSAL-OAKLAND	2,063,691	2,398,614	2,462,624
592-538.000-805.110 CONTRACT SVCS - ROOT CONTROL	8,027	-	-
592-538.000-805.111 LABORATORY TESTING	-	-	-
592-538.000-850.000 TELEPHONE	5,921	2,995	6,000
592-538.000-852.000 ALARM SYSTEM	2,127	-	-
592-538.000-921.000 LIGHT & POWER	7,425	-	-
592-538.000-922.000 HEAT-BUILDING	-	-	-
592-538.000-923.001 IWC CHARGES	-	-	-
592-538.000-925.100 RUNYON LIFT STATION	-	-	-
592-538.000-931.000 MAINTENANCE & REPAIRS - EQUIP	-	-	-
592-538.000-931.100 MAINTENANCE & REPAIRS - PLANT	-	-	-
592-538.000-931.200 MAINTENANCE & REPAIRS - SYSTEM	23,822	33,000	30,500
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	26,513	52,931	54,518
592-538.000-959.002 VACTOR DISPOSAL- STORM SEWER	-	6,000	6,000
592-538.000-963.000 MISCELLANEOUS	17,263	100	100
592-538.000-968.000 DEPRECIATION	274,314	-	-
592-538.000-980.000 NEW EQUIPMENT-OFFICE	-	-	-
592-538.000-996.010 INT OAK-MACOMB INTERCEPTOR	38,145	122,524	281,649
592-538.000-996.011 CHAPTER 21 DRAIN	-	-	-

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 540.000	ADMINISTRATION	272,635	267,616	267,977
592-540.000-729.000	PRINTING & OFFICE SUPPLIES	6,732	5,500	6,000
592-540.000-801.000	ADMINISTRATIVE CROSS CHARGE	209,326	209,665	186,951
592-540.000-803.000	LEGAL SERVICES	1,040	1,000	1,500
592-540.000-804.000	AUDITING	14,939	16,130	12,883
592-540.000-805.000	CONTRACTUAL SERVICES	705	1,061	1,000
592-540.000-805.013	PURCHASE WATER SHELBY	-	-	-
592-540.000-806.000	ENGINEERING SERVICES	-	-	-
592-540.000-850.000	TELEPHONE	5,190	336	5,200
592-540.000-860.000	COMPUTER RENTAL	12,891	12,891	17,331
592-540.000-861.000	EQUIPMENT RENTAL	-	-	-
592-540.000-863.001	PROFESSIONAL DEVELOPMENT	-	-	-
592-540.000-863.002	TRAVEL	162	-	-
592-540.000-912.000	GENERAL INSURANCE	11,193	10,235	21,611
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	72	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	3,837	298	5,000
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.	-	4,000	4,000
592-540.000-980.001	NEW EQUIPMENT-COMPUTER	1,548	1,000	1,000
592-540.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	-	-
DEPT: 541.000	WATER PURCHASE	1,023,319	1,341,540	1,115,352
592-541.000-805.013	PURCHASE WATER SHELBY	1,023,319	1,341,540	1,115,352
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	500,000	157,517	514,531
592-965.000-999.488	TRANS TO W & S IMPROVEMENT FUND	500,000	157,517	514,531
	OTHER		-	-

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 661 REVOLVING EQUIPMENT - REVENUE	1,081,467	1,127,371	1,235,053
661-000.000-665.000 INVESTMENTS	-	3,000	3,000
661-000.000-665.002 INTEREST ON INV - CHASE SAVINGS	-	-	-
661-000.000-665.003 INTEREST OF CERTIFICATE OF DEP	1,531	-	-
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	1,176	-	-
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	-
661-000.000-669.101 GEN. SERVICE COMPUTER	18,647	18,647	11,043
661-000.000-669.202 MAJOR & TRKLINE COMPUTER	1,633	1,633	690
661-000.000-669.203 LOCAL STREETS COMPUTER	1,047	1,047	690
661-000.000-669.209 CEMETERY COMPUTER	336	336	-
661-000.000-669.301 POLICE COMPUTER	8,053	8,053	10,353
661-000.000-669.336 FIRE DEPARTMENT COMPUTER	2,401	2,401	3,451
661-000.000-669.441 DPW COMPUTER	1,946	1,946	3,451
661-000.000-669.516 AUTO PARKING COMPUTER	514	-	-
661-000.000-669.528 SANITATION	-	12,891	-
661-000.000-669.592 WATER & SEWER COMPUTER	12,891	-	17,331
661-000.000-669.661 REV. EQUIPT COMPUTER	2,473	-	-
661-000.000-670.101 ADMINISTRATION	-	-	-
661-000.000-670.191 EQUIP RENTAL -ELECTIONS	706	-	-
661-000.000-670.202 MAJOR & TRUNKLINE	72,276	64,877	66,823
661-000.000-670.203 LOCAL STREETS	129,836	78,345	80,696
661-000.000-670.209 CEMETERY	48,491	44,259	45,587
661-000.000-670.265 CIVIC CENTER	2,036	2,000	2,060
661-000.000-670.289 POOL CAR	-	-	-
661-000.000-670.301 PUBLIC SAFETY	90,568	91,100	93,833
661-000.000-670.336 FIRE DEPARTMENT	127,498	111,700	111,700
661-000.000-670.371 PROTECTIVE INSPECTION	-	-	-
661-000.000-670.441 PUBLIC WORKS	41,874	55,857	57,533
661-000.000-670.494 DDA	-	-	-
661-000.000-670.516 AUTO PARKING	45,879	48,254	49,702
661-000.000-670.528 SANITATION	-	-	-
661-000.000-670.529 ENVIRONMENTAL SERVICES	108,143	103,380	106,481
661-000.000-670.592 WATER & SEWER	118,543	109,031	112,301
661-000.000-670.661 EQUIP RENTAL - REVOLVING EQUIP	12,229	-	-
661-000.000-670.751 PARKS & RECREATION	22,482	70,794	72,918
661-000.000-673.000 SALE - ASSETS	(44,182)	123,000	49,500
661-000.000-678.000 REIMBURSEMENT ALL INSURANCE	-	-	-
661-000.000-678.100 GAS REIMBURSEMENTS	197,544	151,401	153,401
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	1,929	-	-
661-000.000-699.404 TRANSFER FROM FIRE EQUIPMENT	29,547	-	-
661-000.000-699.999 APPROP. FUND BALANCE	-	-	164,508

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
FUND: 661 REVOLVING EQUIPMENT - EXPENDITURES	1,030,799	1,027,536	1,228,054
DEPT: 268.000 GARAGE	114,048	122,463	120,969
661-268.000-701.000 SUPERVISOR SALARIES	-	7,448	7,669
661-268.000-701.001 EMPLOYEE WAGES	40,907	45,716	44,792
661-268.000-701.002 PART TIME WAGES	4,313	955	1,785
661-268.000-701.003 OVERTIME WAGES	1,306	1,692	974
661-268.000-703.136 REVOLVING BLDG. MAINT WAGES	-	-	-
661-268.000-710.101 LONGEVITY	716	182	413
661-268.000-715.000 FICA	3,845	4,562	4,624
661-268.000-716.000 HOSPITAL	5,877	13,032	13,093
661-268.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	720	720
661-268.000-716.002 HOSPITAL RETIREE	5,151	4,286	2,663
661-268.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	819	-	-
661-268.000-717.000 EMPLOYEE LIFE INSURANCE	439	483	466
661-268.000-718.000 RETIREMENT CONTRIBUTION	6,603	4,603	4,505
661-268.000-718.001 DEFINED CONTRIBUTION	-	596	613
661-268.000-719.000 DENTAL/OPTICAL	671	1,665	1,540
661-268.000-720.000 WORKER'S COMP INSURANCE	-	3,431	3,685
661-268.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	188	85
661-268.000-722.000 SICK PAY	804	804	799
661-268.000-741.000 UNIFORM ALLOWANCE	736	-	-
661-268.000-778.000 BUILDING MAINTENANCE-MATERIAL	530	4,000	4,000
661-268.000-782.336 MAINTENANCE MATERIAL - FIRE	10,991	-	-
661-268.000-852.000 ALARM SYSTEM	-	-	-
661-268.000-921.000 LIGHT & POWER	8,005	6,600	6,900
661-268.000-922.000 HEAT-BUILDING	10,266	11,000	11,000
661-268.000-923.000 WATER & SEWER CHARGES	5,125	1,500	1,500
661-268.000-932.000 MAINTENANCE & REPAIR BUILDING	6,943	8,000	8,000
661-268.000-968.000 DEPRECIATION	-	-	-
661-268.000-977.000 NEW EQUIPMENT	-	1,000	1,142

	FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 269.000 RENTAL EQUIPMENT	783,283	389,665	367,164
661-269.000-701.000 SUPERVISOR SALARIES	-	-	-
661-269.000-701.001 EMPLOYEE WAGES	248	6,595	6,669
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	4	70	-
661-269.000-715.000 FICA	23	571	517
661-269.000-716.000 HOSPITAL	35	-	1,416
661-269.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	600	600
661-269.000-716.002 HOSPITAL RETIREE	30	541	338
661-269.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	5	-	-
661-269.000-717.000 EMPLOYEE LIFE INSURANCE	3	56	56
661-269.000-718.000 RETIREMENT CONTRIBUTION	39	1,229	533
661-269.000-718.001 DEFINED CONTRIBUTION	-	-	-
661-269.000-719.000 DENTAL/OPTICAL	4	100	150
661-269.000-720.000 WORKER'S COMP INSURANCE	-	472	462
661-269.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	15	7
661-269.000-722.000 SICK PAY	5	101	101
661-269.000-741.000 UNIFORM ALLOWANCE	4	-	-
661-269.000-745.000 TOOLS & EQUIPMENT	3,269	8,000	8,000
661-269.000-751.000 GAS, OIL AND LUBRICANTS	278,543	235,000	235,000
661-269.000-757.000 OPERATING SUPPLIES	7,986	7,000	7,000
661-269.000-782.100 MAINTENANCE MATERIAL VEHICLES	57,205	50,000	50,000
661-269.000-782.301 MAINTENANCE MATERIAL - POLICE	25,477	-	-
661-269.000-782.336 MAINTENANCE MATERIAL - FIRE	5,715	-	-
661-269.000-861.000 EQUIPMENT RENTAL	12,229	-	-
661-269.000-869.000 MISCELLANEOUS SUPPLIES & EXP	-	-	-
661-269.000-912.100 INSURANCE - FLEET	48,185	49,315	26,313
661-269.000-932.001 MAINT. & REPAIR - CONTRACTED	47,695	30,000	30,000
661-269.000-968.000 DEPRECIATION	296,063	-	-
661-269.000-977.000 NEW EQUIPMENT	516	-	-

		FYE 2014 Actual	FYE 2015 Budget	FYE 2016 Proposed
DEPT: 289.000	ADMINISTRATION	124,235	127,908	119,122
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	5,136
661-289.000-709.102	OVERTIME NON-POLICE FICA	-	494	556
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	100
661-289.000-715.000	FICA	-	395	443
661-289.000-716.000	HOSPITALIZATION	-	1,296	1,416
661-289.000-716.002	HOSPITALIZATION - RETIREE	-	405	285
661-289.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	-	-	-
661-289.000-717.000	EMPLOYEE LIFE INSURANCE	-	40	43
661-289.000-718.000	RETIREMENT CONTRIBUTION	-	505	614
661-289.000-718.001	DEFINED CONTRIBUTION	-	-	-
661-289.000-719.000	DENTAL/OPTICAL	-	110	110
661-289.000-720.000	WORKER'S COMP. INSURANCE	1,441	130	152
661-289.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	15	7
661-289.000-722.000	SEVERANCE/SICK PAY	0	76	85
661-289.000-741.000	UNIFORM ALLOWANCE	-	73	73
661-289.000-801.000	ADMINISTRATIVE CROSS CHARGE	69,372	52,657	45,412
661-289.000-804.000	AUDITING	2,641	1,669	1,561
661-289.000-805.000	CONTRACTUAL SERVICES	353	260	265
661-289.000-815.000	CONTRACT - COMP MTC	-	-	-
661-289.000-815.001	CONTRACT - COMP SOFT	41,579	49,991	50,991
661-289.000-850.000	TELEPHONE	126	1,024	125
661-289.000-852.000	ALARM SYSTEM	-	1,700	1,700
661-289.000-860.000	COMPUTER RENTAL	2,473	2,473	690
661-289.000-861.001	EQUIPMENT RENTAL-EXTERNAL	-	-	-
661-289.000-912.000	GENERAL INSURANCE	4,515	4,931	4,359
661-289.000-963.000	MISCELLANEOUS	7	1,000	1,000
661-289.000-969.000	INSURANCE LOSSES & DED.	-	1,000	1,000
661-289.000-980.004	COMPUTER SOFTWARE-PURCHASES	1,728	3,000	3,000
DEPT: 900.000	NON-OPERATING EXPENSES	9,234	387,500	620,800
661-900.000-974.028	UNDERGROUND TANK - REMOVAL	-	-	-
661-900.000-974.041	BUILDING EXPANSION	-	-	-
661-900.000-977.000	NEW EQUIPMENT	-	375,500	608,800
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	9,234	12,000	12,000
661-900.000-989.000	UNALLOCATED	-	-	-