

CITY OF ROCHESTER
APPROVED BUDGET



FISCAL YEAR

2013-2014

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City Manager's Budget Memorandum

May 10, 2013

TO: The Honorable Mayor and City Council

RE: Fiscal Year End 2014 Budget

Introduction

The Administration is proud to present the Honorable Mayor, City Council and the City of Rochester with the 2013-2014 (fiscal year end 2014) Budget. The fiscal year end (FYE) 2014 budget utilizes the same format developed for the prior year's budget presentation, with minor modifications and additions which will hopefully enhance the budget document. The budget document will continue to evolve each year to meet the needs of the City.

The primary goal of this document is to present the City of Rochester financial plan for the coming fiscal year in a format that is easy to understand and comprehend. In addition to the written format, the final budget will be posted on the City website with "bookmarks" for easy navigation. 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 2014 budget document includes a summary projection of the FYE 2015 General Fund budget in the Supplemental Budget Information section of this document. The FYE 2015 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 and projects every budgeted revenue and expense account for the coming five years.

Executive Summary

The City budget for FYE 2014 is \$23,920,487 for expenditures for all funds combined, which is approximately 9.5% higher than the amended FYE 2013 budget for all funds (see Table 1 in the "Budget Summary Information" section of the budget). The increase is due primarily to a total of \$1,516,185 of grant funded projects and a special one-time donation for the building of a band shell. Total expenditures net of grant and the private one-time donations for FYE 2014 is \$22,404,302 which is approximately 2.5% higher than the amended FYE 2013 budget.

The City is obligated to pass a balanced General Fund budget, meaning revenues must equal expenses. The General Fund budget of \$9,851,405 is balanced and includes no appropriation of General Fund balance (see Table 2 and Table 3). The FYE 2014 General Fund budget is approximately 2.6% higher than the amended FYE 2013 General Fund budget. This is the second consecutive fiscal year with an increase to the General Fund budget after six consecutive years of decreasing General Fund budgets. The cash on-hand in the General Fund is projected to be \$8,004,226 at the conclusion of FYE 2014. A common measure of fund balance is the percentage of fund balance to current year budgeted expenses. The FYE 2014 budget projects the General Fund cash balance to be 81% of current year expenses (including transfers to other funds). This ratio of fund balance to expenditures indicates a healthy fund balance. See Table 4 for the City's historical audited General Fund balance trend.

The City utilizes a Capital Projects Fund to set aside funding from the General Fund for major capital improvement or special one-time projects. Any unused funding transferred to the Capital Projects Fund is held in the Capital Projects Fund as fund balance. Since this money was transferred specifically from the General Fund to the Capital Projects Fund for general government projects, the fund balance of the Capital Projects Fund may be used in the future for any appropriate general government project or expense. Combining the General and Capital Projects Funds fund balance provides a picture of the health of the City's general government fund balance. The combined projected FYE 2013 fund balance is \$11,855,237. 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, 2011, and shows the unfunded accrued liability to be \$4,063,263. 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 liability, the most current report received is as of June 30, 2011, and shows the unfunded accrued liability to be \$1,891,042. The unfunded liability calculations are very susceptible to market fluctuation and benefit changes. The City has identified specific funds within its General Fund balance to fund these unfunded accrued liabilities. See Table 6 for the designation of the General Fund balance, including the committed and unassigned funds. By action of City Council, "committed" funds may be re-designated for other general governmental use. The City has adopted a formal Fund Balance Policy, which is included in the "Supplemental Information" section of the budget.

Due to regional and national property value trends, the property tax base increased from \$627,374,220 in FYE 2013 to \$642,686,450 for FYE 2014, a 2.44% increase (see Table 7). The increase in overall taxable values resulted in an increase of approximately \$153,000 in revenue for the City's General Fund from real estate taxes. This is the first increase in taxable value since 2007. Property values within the Downtown Development Authority district fell, which resulted in a reduction of approximately \$36,816 in revenue for the Downtown Development Fund. For the FYE 2014 budget, while total commercial property value fell by 1.56%, total residential and industrial property values increased by 2.68% and 1.13% respectively. Total industrial values grew primarily based on a building addition by JHP Pharmaceuticals, the largest industrial property and employer in the City. Residential properties represent 72% 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 total millage for FYE 2014 is recommended to be the same as FYE 2013 at 12.4304 mills and consists of 11.596 operating mills and 0.834 debt mills. As shown in Table 9, the FYE 2013 total millage is approximately 15% less than the total millage of FYE 2003. 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 benchmarks the costs of all essential services with these communities. Rochester defines essential services as those most basic services which a development community provides their residents and businesses. These services include all services provided by the General Fund (public safety, public works, parks and recreation, etc.), refuse/recycling services and water/sewer utility services. In Rochester, these services are provided through the City's General Fund Millage and its Water and Sewer Operating Fund. Other communities utilize other funding models (for example, a dedicated refuse/recycling millage or a fee-for-service for refuse/recycling services). Communities also have significantly different water and sewer rate structures. In order to normalize the various funding models that exist in each community, Rochester staff utilized public information from these communities to calculate the cost of each of these services for the entire community as a millage. The cost of Rochester's essential services is very competitive when compared to other cities (see Table 11).

The City has a low level of outstanding debt and has not taken on any debt since 2001. As shown on Table 12, the City's debt expense for FYE 2014 is \$458,116, which is less than 2% of all budgeted expenditures. By next fiscal year, FYE 2015, the City's only bond debt will be the 2001 Older Persons' Commission Building bond payment of \$97,799. The annual bond payments for the 2001 Older Persons' Commission Building is \$21,884 lower than in years prior to FYE 2013, due to a refinancing of the debt during FYE 2013. Recent past lower property values have created a situation whereby revenue from the debt millage for the 1994 Sanitary Interceptor G.O. Bond Fund does not support the City's required debt payments. Rather than increasing the millage rate to meet these obligations, which is allowed by law, the City budget includes a transfer from the City's Water and Sewer Capital Improvement Fund to pay for the revenue shortfall. City Council considered it important to not increase taxes, even for debt payments. In FYE 2013, the 2001 Older Persons' Commission Building Fund required a transfer from the General Fund to support the required debt payment; however, because of the savings generated from refinancing of the debt, the revenue from the debt millage is projected to cover the required debt payment in FYE 2014.

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 \$890,000 in FYE 2013 to \$935,980 for FYE 2014. During FYE 2012, the State Legislature took action to eliminate the Statutory Revenue Sharing program and replace it with the Economic Vitality Incentive Program (EVIP). The EVIP requires municipalities to submit reports showing compliance with specific requirements of the EVIP legislation. The City has consistently complied with the requirements of the EVIP legislation and intends to comply with the requirements during FYE 2014. The City anticipates receiving \$31,227 in EVIP funding for FYE 2014. After many years of receiving less from State Revenue Sharing, the combination of increased population, more revenue available to the State and compliance with the EVIP, the City's State Revenue Sharing has increased since FYE 2010 (see Table 14).

The State continues to contribute a fairly consistent amount to the City, through Act 51 Funding, for the maintenance of major and local roads in the community. At this time, the City estimates it will receive the same amount of funding, \$704,452, in FYE 2014 from Act 51 Funding (see Table 15) as is anticipated to be received for FYE 2013.

FYE 2014 Highlights

“Rochester” is a brand. This was never more apparent than during FYE 2013, when, as part of the Main Street Makeover road reconstruction project, the DDA held a series of “Main Street Yard Sales.” People were very excited to purchase any item that said “Rochester” or that was from the downtown construction project (street signs, parking meters, decorative signs, benches, bricks, lightpoles, etc.). These individuals wanted to own a piece of the community. Recognizing the value of the Rochester brand and an opportunity to enhance the City's on-going wayfinding signage roll-out, City Council established a sub-committee of Council and staff to undertake a brand strategy review. During FYE 2013, with a generous in-kind donation from a local professional marketing firm, City Council reviewed, debated and created a new logo, tagline and City seal. The new logo and tagline accentuates Rochester as a place to live and envisions a marketing roll out such as “play where you live,” “shop where you live,” “work where you live,” etc.:



The updated City seal retains the historically significant symbols of the old seal, but updates the colors and styling to make the seal more aesthetically versatile:



Historically, the City has not used its seal, logo or other branding assets in a clear or consistent manner. The FYE 2014 budget includes \$50,000 to begin implementing the new logo and tagline throughout the community. The goal of the new branding roll-out will be to enhance the already high quality brand image that Rochester has and to utilize it to drive economic value for the residents, visitors and businesses of the City.

During FYE 2014, Rochester will invest over \$1.5 million dollars in grant and donation funding into its community assets. All of the grant projects were awarded after a competitive application process, for which the awarding agencies determined the City's projects were worthy of the investment. These projects include:

- *Restoration of the Paint Creek from Dinosaur Hill to the Paint Creek Bridge* – This is a \$750,000 project grant from the National Fish and Wildlife Foundation (NFWF) Sustain Our Great Lakes Stewardship Grant. The grant will cover all costs (planning, design, construction, administration, etc.) of the project. The City satisfied its match for the project with the DDA's investment during FYE 2012 in improvements in and around the Paint Creek at the Paint Creek Bridge. The City's Restoration of the Paint Creek project was one of the largest NFWF awards in the country. The project scored well in the evaluation process based on the DDA's match and the fact that it will contribute to the improvement of the last cold water natural trout reproducing stream in southeast Michigan. The project includes a natural channel design approach to be used to restore riffles, runs, pools and glides that emulate upstream reference conditions. Where possible, floodplain connectivity will be restored and gabions will be partially removed or vegetated. Mini-rock and log vanes, boulder clusters with micro-pools, stream bank shrub plantings, and a deeper channel will be designed to improve temperature, cover, sediment transport and habitat. This work will benefit the in-stream fish population and improve water quality and recreational opportunities for local residents.
- *Sanitary Sewer Inflow/Infiltration Monitoring and Review Project* – The City was awarded a \$1,000,000 S-2 grant from the Michigan Department of Environmental Quality to investigate inflow and infiltration (I&I) into the City's sanitary sewer system and to develop a plan to remedy the I & I issues. The project began in FYE 2013, and it is anticipated that approximately \$350,000 will be expensed and reimbursed in FYE 2014. This project is particularly important because every drop of water from I&I removed from the sanitary sewer system saves money for the City's rate payers. This is particularly important because of the Oakland County Water Resources Commission and Detroit Water and Sewer Department's plans for capital improvements, the costs of which will be passed to the City based on flow into the system. The City has identified funding to address deficiencies found by the S-2 project in the future years of its Capital Improvement Plan. Further, this grant award and resulting corrective action plan, qualifies the City to utilize State Revolving Funds (SRF) to address large I & I elimination projects.
- *Clinton River Trail and Macomb Orchard Trail Dequindre Road Safety Crossing* – This project was identified by City Council, the Friends of the Clinton River Trail and many users of the trail system as a priority project. During FYE 2013, Administration researched and identified a funding plan to build a crossing for the Clinton River Trail at Dequindre Road. The new crossing would be a "switch back" safety island in the road, with appropriate signage and pavement markings. Total project cost is estimated to be \$193,220. During FYE 2013, the City was successful in obtaining a grant from MDOT's Transportation Alternatives Program (TAP)

for \$99,970. Oakland County and the Road Commission of Oakland County will contribute \$62,172 toward the project through the Tri-Party program. Dequindre Road is the boundary between Shelby Township and the City, and the crossing will connect the trail in both communities. As a partner to the project, Shelby Township has agreed to match Rochester's contribution to the project of approximately \$15,543; leaving the City's contribution to the project at \$15,543. Administration is very excited for this needed project and is proud of the multiple partners identified to bring it to the top of the priority list to be constructed in FYE 2014.

The City will also be constructing the first band shell in the community with funding from a special gift from a member of the community:

- *Construction of a Band Shell at Municipal Park* – This project is substantially funded by a gift of \$238,500 from the Barbara J. Bebout Trust, received in full during 2009. The 2012 Park Master Plan identified three potential locations for the Band Shell. These locations have been studied by Administration and reviewed with City Council. City Council chose to place the new Band Shell near the center of the park at the location of the current performance area and in close proximity to existing restrooms. The project is in the design phase, and the FYE 2014 budget includes a total cost of \$325,547.

All of these grant and special funding projects can be identified in the budget document in the “Supplemental Information” section in the City’s recently updated Capital Improvement Plan (CIP). As part of the City’s annual budget preparation, Administration develops a CIP for that year and future years. During the FYE 2014 Goals and Objectives discussions, the City improved the format of the CIP and expanded the scope of its review of potential capital projects. The new CIP format allows City Council and Administration to designate not only the year the project may be funded, but the priority level of the project; the lower the priority, the less likely the project will be funded, even in the year it is scheduled to be funded.

The FYE 2014 budget includes the resurfacing of one of the most traveled streets in the City: Romeo Street from Main Street to Letica Drive. Romeo is a Major Road (as defined by the State for funding purposes) from Main to Parkdale and a Local Road from Parkdale to Letica. The project will be funded by \$154,025 from the Major Road Fund and \$445,975 from the Local Road Fund, for a total budgeted cost of \$600,000.

Over the past two years, the Cemetery Advisory Board has been actively reviewing and recommending improvements to the buildings and grounds at Mount Avon Cemetery as part of a plan to enhance this significant community resource. The FYE 2014 budget includes \$40,000 for improvements to the Veterans Section and area around the newly created Columbarium section.

The FYE 2014 budget continues the City’s commitment to maintaining its parks system. While larger capital improvement projects within the parks are funded in the FYE 2014 budget through grants and special funding, as described above, the FYE 2014 budget also includes funding for maintenance and minor capital improvement projects. The combination of a new Parks Master Plan (adopted during FYE 2013) and the reactivation of the City Beautiful Commission (CBC) has refocused the City on maintaining its parks system. The budget includes a total of \$65,000 in general capital improvements for the parks. This funding is spread between the various parks throughout the City: Municipal Park, Scott Street Park (home of the Community Garden),

Jaycee/Halbach Fields, Howlett Park and Elizabeth Park. The CBC, working with Administration, has identified the projects to be funded in each park. Though each single project is small, taken together, they create a system-wide enhancement that continues the City's long tradition of providing great public spaces for its citizens to enjoy.

Consistent with recent past budgets, the FYE 2014 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; 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.

The FYE 2014 budget anticipates wholesale rate increases for both water and sewer services of approximately 4.4% and 11% respectively, based on estimates of the rate increases by the Detroit Water and Sewerage Department (DWSD), and additional debt 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 2014. The City continues to study ways to implement an improved rate structure and is investigating ways to become less susceptible to the large rate increased from DWSD and the WRC.

Consistent with prior years, the Water and Sewer Receiving Fund (operational fund for the enterprise) has a balanced budget. The City's rate setting policy of only passing through increases to its customers equal to rate increases received from DWSD allows the operational fund to remain balanced. However, in recent years, the City has utilized fund balance from its Water and Sewer Capital Improvement Fund for significant system repair and upgrade. This use of fund balance for important capital investments continues with the FYE 2014 budget.

The FYE 2014 Water and Sewer Capital Project Fund budget includes \$400,000 investment in the City's water treatment plant. This investment is phase three of a five year plan to enhance the quality of the water produced, improve the efficiency of plant operations and enhance the security at the plant. The City has also identified unmetered water use as a strain on the financial health of the water and sewer system. A primary cause for unmetered water use is the City's antiquated water metering system. The City has used the same nutating-disc water meters for over 30 years. Over time, this type of meter "slows down" and provides water readings lower than the actual water being consumed. In addition, the meter reading device the City currently uses is no longer manufactured. Administration has presented the details of the project to City Council over the past several years. The total cost of the project is \$1,300,000. This cost may be spread over multiple fiscal years, depending on the eventual approved implementation timeline. For the FYE 2014 budget, Administration has included \$585,000 for the project as line item, which may be amended by City Council once the project timeline is approved.

The Downtown Development Authority (DDA) district is comprised of nearly all commercial and industrial properties. The loss in value of these properties reduced the tax captured revenue for the DDA by 3.1%. This loss in value required the DDA to reduce its expenditures, which is reflected in the FYE 2014 budget. The DDA has recently made significant capital investments in the Development District, including improvements to the Paint Creek Bridge in FYE 2012 and

contributions to the enhancements of Main Street during the reconstruction of Main Street in FYE 2013. These projects utilized all of the cash fund balance of the DDA. Similar to FYE 2013, the DDA Board will need to be very aware of their balanced budget and lack of fund balance during FYE 2014. The FYE 2014 DDA budget includes 41% for capital projects, 16% for the Big Bright Light Show and 43% for non-capital expenses (see Table 16).

The FYE 2014 budget includes a budget for the Principal Shopping District (PSD) Special Assessment District (SAD). During the FYE 2014 budget process, City Council considered and approved a three year renewal of the PSD SAD. The FYE 2014 approved PSD assessment rates have been changed from prior years to more closely reflect the benefits gained by properties from the actives funded by the special assessment.

As FYE 2014 begins, the City will have completed a Parking Strategy. It is expected the Strategy will include options for the City's policymakers to choose from to improve the parking in downtown Rochester. Administration will assist City Council in vetting these options and begin the implementation during the coming fiscal year, but no funding decisions have been made to be included in the FYE 2014 budget. It is expected that if solutions are identified, City Council may consider budget amendments to fund the projects.

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 2014 budget is 57, which is an increase of one position from FYE 2013, but remains 6.5% less than FYE 2007 (see Table 17). The number of part-time employees included in the FYE 2014 budget is the same as FYE 2013.

The FYE 2014 budget includes an additional Police dispatcher, bringing the total number of dispatchers to five (5). Dispatcher positions are funded by both the Police Department (75%) and Fire Department (25%) budgets. In FYE 2008, one dispatcher position was eliminated. Since that time, the Police Chief has been monitoring the need for this position. Based on the increase in calls for service, including a significant increase in calls for fire and EMS services, this position has been placed back into the budget for FYE 2014. In addition to the increased calls for service, the dispatcher position is becoming more specialized, and more dedicated training is required to perform the duty. This specialization and additional training requirements provide less opportunity to use other police personnel to "fill-in" when dispatch coverage is needed. The new position would be assigned to a shift to cover the most active times in the dispatch center.

The FYE 2014 budget includes no across-the-board pay increases for any of the City's employee groups: non-union, American Federation of State, County and Municipal Employees (AFSCME), Police Officers Association of Michigan (POAM), or the Command Officers Association of Michigan (COAM) employees. FYE 2014 is the fifth budget year in a row the non-union and AFSCME groups have foregone pay increases and the third year of no increases for POAM and COAM employees. The budget does include \$16,139 funding to increase the wages of few management level employees, which were identified as not being competitively compensated when compared to the same position in similar cities. Administration is also working on a performance based system to award small one-time wage bonuses to non-union employees, and \$10,800 has been included in this FYE 2014 budget for this project.

As part of the FYE 2014 budget process, the Department of Public Works (DPW) prepared a detailed cost analysis of the deployment of its personnel. Since FYE 2012, the DPW has operated as a unified work force (prior to FYE 2012, there were separate scheduling of streets, parks and water/sewer employees). The analysis of actual hours work in the department resulted in shifting budget dollars to environmental services, parks and civic center; and shifting budget dollars away from major and local streets. This shift of budget funding more accurately reflects the cost accounting that is done during the year as employees report their hours. The shift also represents the City's priority focus on improving the maintenance of its parks and facilities.

The FYE 2014 budget accounts for an increase in pay for the City's paid-on-call fire department personnel of \$1.00 per hour to bring their pay to \$14 for line personnel and \$15 for command personnel. The Fire Chief is the only member of the fire department that is a City employee; all other fire department personnel are employees of the Rochester Volunteer Fire Association, which bills the City for the service its employees provide to the City. In order to remain competitive with other local paid-on-call departments, the Association has determined the \$1.00 per hour increase is necessary. The City continues to see great value in contracting with the Volunteer Fire Association to perform services for the City. In recent years, the City has shifted a significant portion of its Code Enforcement to the Association. This includes rental property registration inspections, business licensing, weed and grass compliance, snow removal compliance and other general property code compliance inspections. The use of the Association, on an hourly basis, for these activities is significantly less expensive for the City than adding full-time employees to the City staff.

In FYE 2008, the City switched from a Traditional Blue Cross/Blue Shield (BC/BS) plan to a Preferred Provider Organization Blue Cross/Blue Shield (PPO) plan and saw a savings; and then in FYE 2011-2013, the City switched from the PPO plan to a high deductible/HSA Blue Cross/Blue Shield plan, resulting again in significant savings. During FYE 2013 and 2014, the City will complete moving all employees to a higher deductible/HSA Blue Cross/Blue Shield plan, again realizing savings. During this same time period, the City has effectively used a payment-in-lieu of health coverage to entice employees to voluntarily remove themselves from the City plans, generating significant cost savings for the City. The City's projected FYE 2014 health insurance cost for active employees is 15% (\$135,726) less than the peak health care expense year for the City in FYE 2010.

In an environment where health premiums continue to go up, the City realized a small reduction in its premium cost (for the same health benefit) for calendar year 2013. This is the second year in a row the City has seen a lower price for the same health benefits. One of the factors contributing to the price reduction is employees utilizing less BC/BS insured services than BC/BS anticipated. The high deductible/HSA plan continues to provide an incentive for employees to be more cost-conscious with their health care decisions.

The elimination of legacy costs is one of the highest priorities for the City. Over the past several years, the City has focused on the best way to close its defined benefit (DB) pension plan to new employees (the option to close the DB plan to new employees is included in all of the City's current labor contracts) and to offer current employees the voluntary option to shift to a defined contribution (DC) pension plan. As part of its due diligence, the City discovered significant hurdles imposed by its DB pension plan provider, MERS, to closing DB plans. The most significant of these hurdles were the MERS policies for the calculation of the unfunded accrued liability, the required accelerated funding of the liability if a group chooses to close its DB plan and a

requirement that DB plans must be 100% funded prior to closure. With the help of the Michigan Municipal League, the City was successful in lobbying MERS to changes all of these MERS policies to be more favorable to the closure of DB plans. The changes significantly improves the calculations for the City to move forward with closing its DB plans to new employees, and offering a voluntary conversion to DC plans for active employees.

Another challenge addressed by the City during the past year is MERS' policy that a "vote of the people" is required in order for the City to choose a different pension provider. Again working with the Michigan Municipal League, the City took the lead in trying to get the State to pass legislation allowing MERS members to leave the system by a vote of its elected body (City Council), rather than a ballot initiative. While progress was made, no legislation passed before the end of the 2012 legislative session. The City continues to work for legislation during the 2013 legislative session and to work directly with MERS for the change. One of the most important reasons the City would like to consider a different pension provider is to explore an investment plan more tailored to the exact needs of the City; specifically, the needs of a small, well-funded pension plan. If the City is not successful in changing State law or MERS policies, City Council has asked Administration to be prepared to place the question of leaving MERS on the ballot. Ballot language has been drafted by the City Attorney for City Council's consideration during FYE 2014. The deadline for submitting ballot proposals language to the City Clerk for the November 5, 2013 election is August 27, 2013.

The City's bond rating remains AA+. The City has no plans for debt financing as part of the FYE 2014 budget, but this good bond rating improves the City's cost to acquire debt in the future. The rating also provides a benchmark for the financial health of the City and is recognized as one of the highest ratings possible for communities with less than 15,000 people.

Acknowledgements

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

Several employees deserve recognition for their efforts in the preparation of this document: John Hiller, Finance Director, provided general overview of the budget numbers and assisted in preparing the budget projections; Derrick Kozicki, Assistant to the City Manager, reviewed and proofed many of the sections and assembled the digital version of the budget; Deborah Farrah, Executive Assistant, reviewed, proofed and assembled copies of the budget; Kerri Martin, Department of Public Works Administrative Assistant, assisted with the Public Works personnel cost projections; Sara Lowes, Building Clerk, assisted in assembly of the budget; and the Financial Department team of Rena Stewart, Sherry Kush, Holly Meyers and Christina Meyers, assisted with accounting and personnel information. Special thanks go to Anthony Moggio, Account Technician, for his work throughout the budget process. His knowledge of excel and dedication to improving the City's financial models is a great asset to the City.

Every Department Head deserves acknowledgement for their efforts in creatively looking for ways to improve services in the most fiscally responsible way possible. Bill Bohlen, Director of Public Works; Steve Schettenhelm, Police Chief; John Cieslik, Fire Chief; Lee Ann O'Connor, City Clerk; John Hiller, Finance Director; Kristi Trevarrow, Executive Director of the Downtown

Development Authority; and Nik Banda, Assistant City Manager/Director of Economic and Community Development, individually are outstanding public servants, and as a group they are the best management team a City Manager could ask for.

Conclusion

The 2013 property assessments, used in the FYE 2014 budget, show several of the City's neighborhoods increasing in true residential property values at a rate higher than inflation (based on sale prices of homes in those neighborhoods). However, the effect of the State of Michigan's Proposal A (1994) keeps the taxable residential property value growth at the rate of inflation (2.4% for FYE 2014) or 5%, whichever is less. If property values continue to grow in Rochester, no matter how much that growth is, as a result of Proposal A, the City will experience a slow climb back to taxable values it saw pre-2007, rather than an increase more reflective of the actual increasing of true residential property values in the City.

The City is monitoring two legislative debates currently happening in the State Capital that may impact the City's budgets after FYE 2014. During December 2013, the State approved a package of bills reforming the State's Personal Property Tax law. The new law has no impact on the FYE 2014 budget. There is much speculation of impact the law might have on cities budgets across the State in FYE 2015. What is fairly clear is the State must pass additional legislation (including a possible State-wide referendum) in order to implement the reform. Rochester is actively participating in the discussion about this issue, but because of the extreme uncertainty of the final outcome of this State-wide concern, it is very difficult to project the actual future impact on revenue. For FYE 2014, the City projects it will receive \$336,000 from personal property tax. After FYE 2014, the City may still receive some personal property tax and/or "replacement" revenue from the State, but it is unclear how much.

The State has also proposed changes to the State's EVIP requirements, which may impact the amount the State Revenue Sharing the City receives. Over the first two years of the new program, the City has utilized internal staff to cost-effectively prepare the necessary reports to comply with EVIP. If the State's EVIP reporting requirements increase to the point that it becomes more costly for the City to provide the reports than it receives in EVIP payments (FYE 2014 includes \$31,000 from EVIP), Administration will request policy direction from City Council as to the City's continued participation in the State funding program.

With the above three factors in mind: Proposal A, uncertainty in Personal Property tax revenue and, to a lesser extent, EVIP funding; combined with the continued uncertainty of the national and regional economic growth and the uncertain impact of the on-going implementation of National Health Care Act (2009), the City remains very conservative in its operational expenditures. City staff remains committed to continue finding efficiencies in every City operation and stretching the taxpayer dollar as far as possible in its effort to provide outstanding public services.

Despite this uncertainty from influences external of the City, Rochester's future looks as certain and positive as it ever has. The continued capital investment in community assets, both with City funds and with funds from outside entities, continues to reinforce the solid foundation of the community. The State and national granting agencies willingness to send grant dollars to our community indicate their support of continued development of the assets that already exist in the City, and their

confidence in the City's ability to manage and maintain new investments. The Main Street Makeover was an incredible success last fiscal year, and while there were many trying days, weeks and months during the project, I truly believe we are a stronger community after the project. Others agree that the project was a success; less than a few months from its conclusion, and the City has already received an award for the project from the American Society of Civil Engineers and the Michigan Concrete Association and is awaiting an announcement of a national award of the highest honor for a community with a downtown.

These investments and positive momentum can be seen in a recent housing demand study completed for a private developer, which just reinforces the message we continue to hear in City Hall, people want to move to Rochester; they just need to find the right spot in the City. This is reflected in the increasing sale price of single family homes, number of renovations by existing homeowners and the interest in the development community to build multi-family units in the City.

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, especially as people see the end of the economic downturn and actively choose where to invest their time and money. 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:



Respectfully submitted,

A handwritten signature in black ink that reads "Jaymes Vettrino". The signature is fluid and cursive.

Jaymes Vettrino
City Manager

Government Profile

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

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

The City of Rochester has been recognized by CNN/Money Magazine for its excellent quality of life, naming it one of the top 100 best places to live, and the City's historic, vibrant and thriving downtown has been recognized nationally for its efforts to promote Main Street businesses. The City was awarded the Voice of the People Award from the National Citizen Survey™ and the ICMA Center for Performance Measurement™. This Award recognized communities that have the highest national score in citizen satisfaction on the ICMA statistically valid national survey of local government services. The City of Rochester is committed to investing in its core services and continued focus on improved efficiency to remain a preferred destination for residents and businesses.

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 18 for the City of Rochester's Organizational Chart.

Budget Timeline

October 23, 2012	Budget work papers provided to Department Heads.
November 13, 2012	Budget workshop with Department Heads.
November 20, 2012	Department Heads submittal of preliminary proposed Budget to City Manager.
December 3 – 7, 2012	City Manager review of Departmental Budgets with Department Heads.
December 18, 2012	City Manager and Department Head joint review of Capital Projects and Department Budgets.
January 21, 2013	Goals and Objectives – Discussion with City Council.
January 22, 2013	Goals and Objectives – Discussion with City Council.
February 18, 2013	Council & Administration Budget Workshop.
March 5, 2013	Draft preliminary Budget printed for Department Head review.
March 18, 2013	Council & Administration Budget Workshop.
March 28, 2013	City Manager to finalize Budget recommendations.
April 1, 2013	Send the Notice of Public Hearing to be held on April 22, 2013, publish in the Oakland Press on April 5, 2013.
April 4 – 5, 2013	Copy, collation and assembly of proposed Budget.
April 8, 2013	Submittal of proposed Budget to City Council.
April 8, 2013	Council receipt of proposed FYE 2014 Annual Budget. Set special review meeting for April 18, 2013. Confirm Public Hearing date on Budget for April 22, 2013.
April 18, 2013	Special Meeting of the City Council – Study Session on proposed Budget.
April 22, 2013	Public Hearing on proposed FYE 2014 Budget.
May 13, 2013	Adoption of FYE 2014 Budget.

Readers Guide to the Budget

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

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

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

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

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

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

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

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

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

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

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

Fire Equipment Revolving Fund: The Fire Equipment Revolving Fund was historically used to account for the acquisition of new or replacement Fire Department equipment. In FYE 2014 this fund was folded into the Revolving Equipment Fund (and Internal Service Fund).

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

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

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

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

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

Principal Shopping District Fund – The Principal Shopping District Fund is also an additional Special Revenue Fund of the City and is administered differently than the other Special Revenue Funds, and, therefore, it has been given its own category. Local governments are allowed to create Principal Shopping Districts under the Principal Shopping District Act and approve special assessments to be used to market and promote the district. The City utilizes the Principal Shopping District Fund to account for the Principal Shopping District assessments. The Principal Shopping District budget is prepared by the Principal Shopping District board for consideration by City Council.

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

- (1) Manager's Introduction Letter and Summary Information. This section includes the City Manager's introduction letter, government profile, budget timeline, the Reader's Guide to the Budget, summary budget information and graphical information. The intent of this section is to provide readers with a high level overview of the budget.

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

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

Budget Terms and Format

FYE: The City's fiscal year is July 1 through June 30. Fiscal year end (FYE) refers to the year the budget will conclude. For example, the fiscal year July 1, 2013 through June 30, 2014 is FYE 2014 or FYE 14.

FYE 2013 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 13 Amended" is as of the end of March of the current fiscal year.

FYE 2012 Actual: Represents the amount the City has accounted for as the actual revenue and expense for the last complete fiscal year.

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

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

Two-Sided Printing: In an effort to conserve paper and reduce cost, the City has formatted the FYE 2014 budget for two-sided printing. In addition to conserving paper and reducing cost,

when the budget is printed and bound, the new format presents the budget in an easier to read format.

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

Budgetary Accounting Changes

The Fire Equipment Reserve Fund: 404 was eliminated as a fund. The assets of the fund were moved to the Revolving Equipment Fund: 661. In past budgets, the General Fund, Appropriations to Other Funds, made contributions to the Fire Equipment Reserve Fund based on the need for replacement equipment during the fiscal year. While in recent budgets this transfer was based on an amortization schedule, fire equipment was treated differently in terms of accounting than other capital equipment in the City. By moving the fire department's capital equipment funding within the Revolving Equipment Fund, the City will be accounting for this equipment in the same manner as it does for all capital equipment. The most significant change that results from this change is that the General Fund, Fire Department budget, 101-336.000-861.000, will be charged for the contribution to the Revolving Fund for equipment replacement fund, rather than the General Fund, Appropriations to Other Funds, 101-965.000-999.404. This is a more accurate cost account for the capital cost of equipment utilized by the fire department operation.

TABLE 1

All Funds Budgeted Expenditure Summary				
		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
TOTAL EXPENDITURES ALL FUNDS		21,886,978	21,851,971	23,920,487
General Fund		9,592,932	9,599,381	9,851,405
Special Revenue Funds				
	Major Streets Fund	487,602	457,574	1,043,572
	Local Streets Fund	815,296	1,223,211	922,230
	Drug Law Enforcement Fund	26,599	64,000	64,000
	CDBG Funds *	46,323	25,000	25,000
	Cemetery Fund	155,448	158,674	159,500
Debt Service Funds		460,125	469,550	458,866
Capital Improvement Funds				
	General Capital Project Fund	462,486	657,500	1,378,247
	Water & Sewer Capital Fund	1,580,520	1,051,827	1,569,058
	Fire Equipment Revolving Fund	452,538	120,000	-
Enterprise Funds				
	Auto Parking Fund	134,685	184,643	187,525
	Water & Sewer Fund	4,009,812	4,694,277	4,956,800
Internal Service Fund				
	Revolving Equipment Fund	1,121,452	1,264,987	1,591,341
Downtown Development Authority		2,161,968	1,498,347	1,391,644
Principal Shopping District Fund		379,193	383,000	321,300
* Community Development Block Grant Funds				

TABLE 2

General Fund Summary			
	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
TOTAL REVENUE	9,604,442	9,599,378	9,851,405
REAL ESTATE TAXES	6,927,772	6,828,000	6,981,000
LICENSES & PERMITS	378,045	386,150	428,610
STATE RETURNS	965,953	941,500	989,207
SALES & SERVICES	530,489	659,300	666,200
FINES & FORFEITS	92,781	80,000	85,000
INTEREST INCOME	52,275	60,000	40,000
MISC. REVENUE	657,127	644,428	661,388
APPROPRIATED FUND BALANCE	-	-	-
TOTAL EXPENDITURES	9,592,932	9,599,381	9,851,405
CITY COUNCIL	68,376	75,259	74,259
CITY MANAGER	433,252	453,947	461,961
FINANCE	574,588	597,311	616,954
CITY CLERK	127,101	134,901	140,706
ELECTIONS	23,957	36,066	35,342
POLICE DEPARTMENT	3,306,388	3,350,194	3,401,392
FIRE DEPARTMENT	970,816	903,381	1,043,985
PROTECTIVE INSPECTIONS	144,704	155,173	149,954
PUBLIC WORKS	740,614	309,309	353,159
SANITATION	711,961	669,000	670,000
ENVIRONMENTAL SERVICES	-	350,387	401,162
PARKS & RECREATION	510,589	469,374	568,689
CIVIC CENTER	77,765	61,174	90,632
GENERAL SERVICES	368,292	404,221	360,665
BOARD OF REVIEW	1,823	2,573	2,573
ZONING BOARD OF APPEALS	3,204	2,175	2,175
PLANNING COMMISSION	37,966	44,550	45,168
HISTORICAL COMMISSION	6,951	10,000	10,000
LIBRARY	421,049	417,578	423,995
OLDER PERSONS COMMISSION	50,878	50,677	52,100
CONTINGENCY	1,980	50,000	50,000
APPROPRIATIONS TO OTHER FUNDS	1,010,679	1,052,131	896,532

TABLE 3

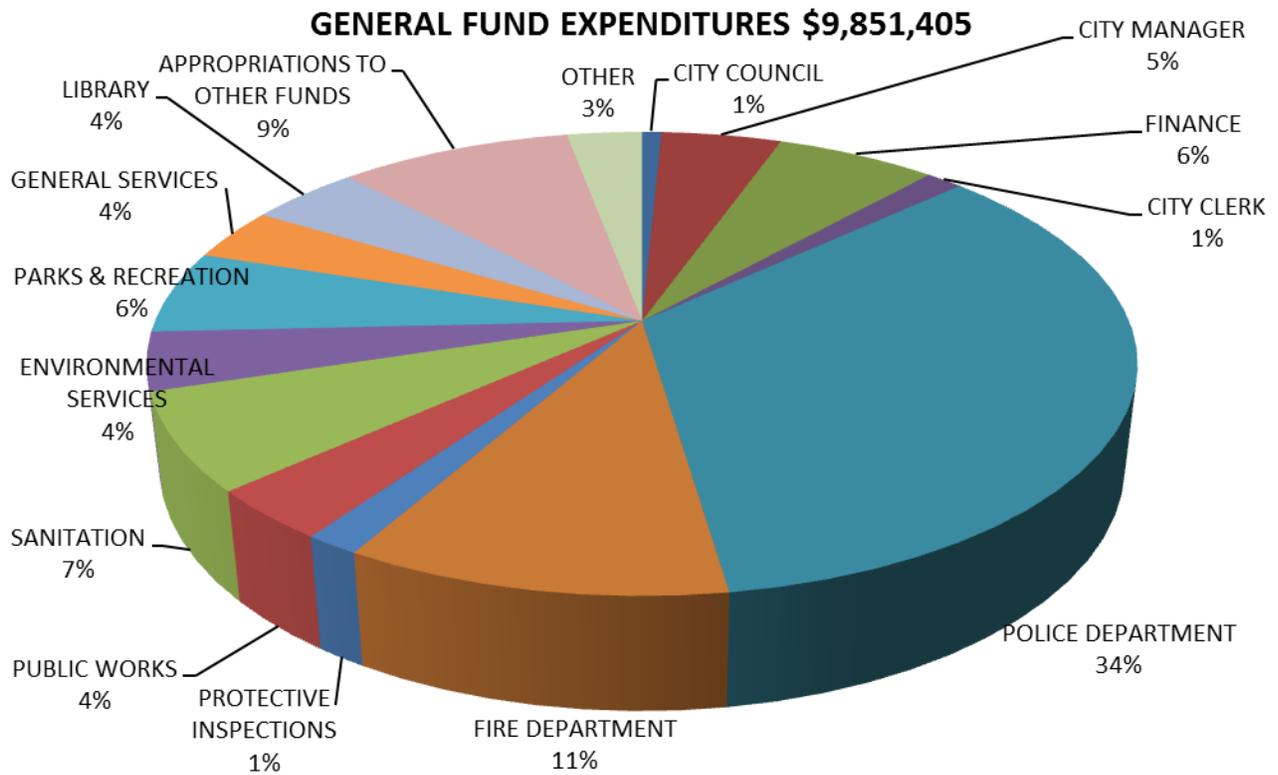
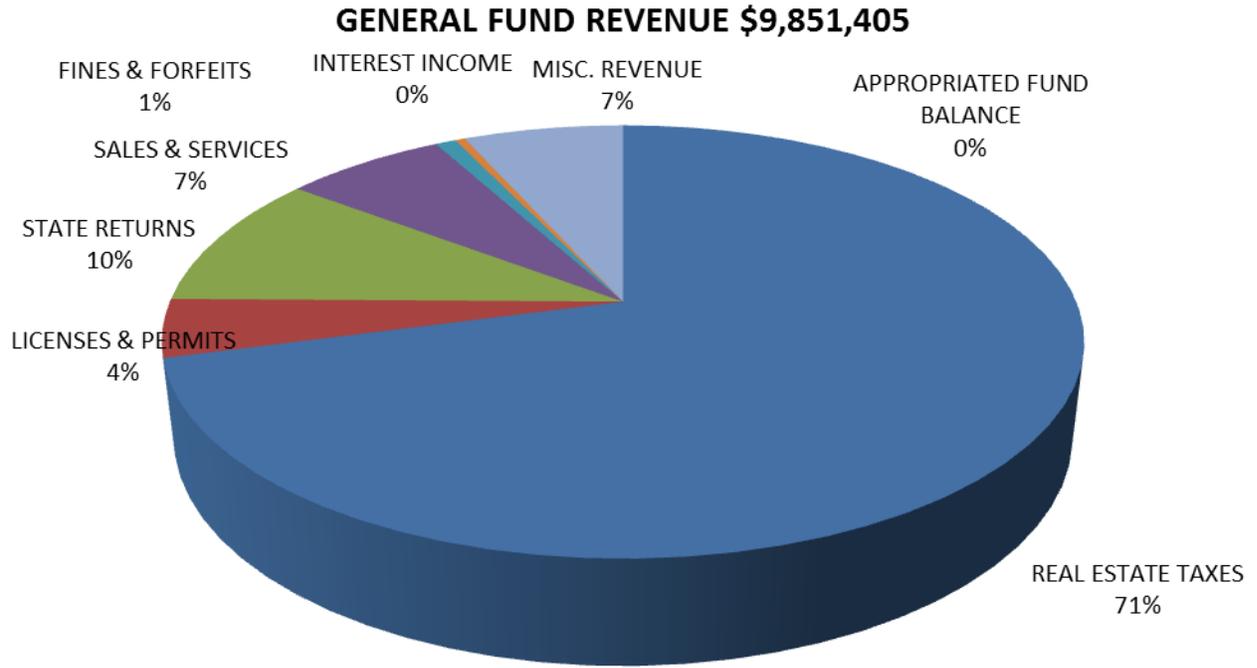
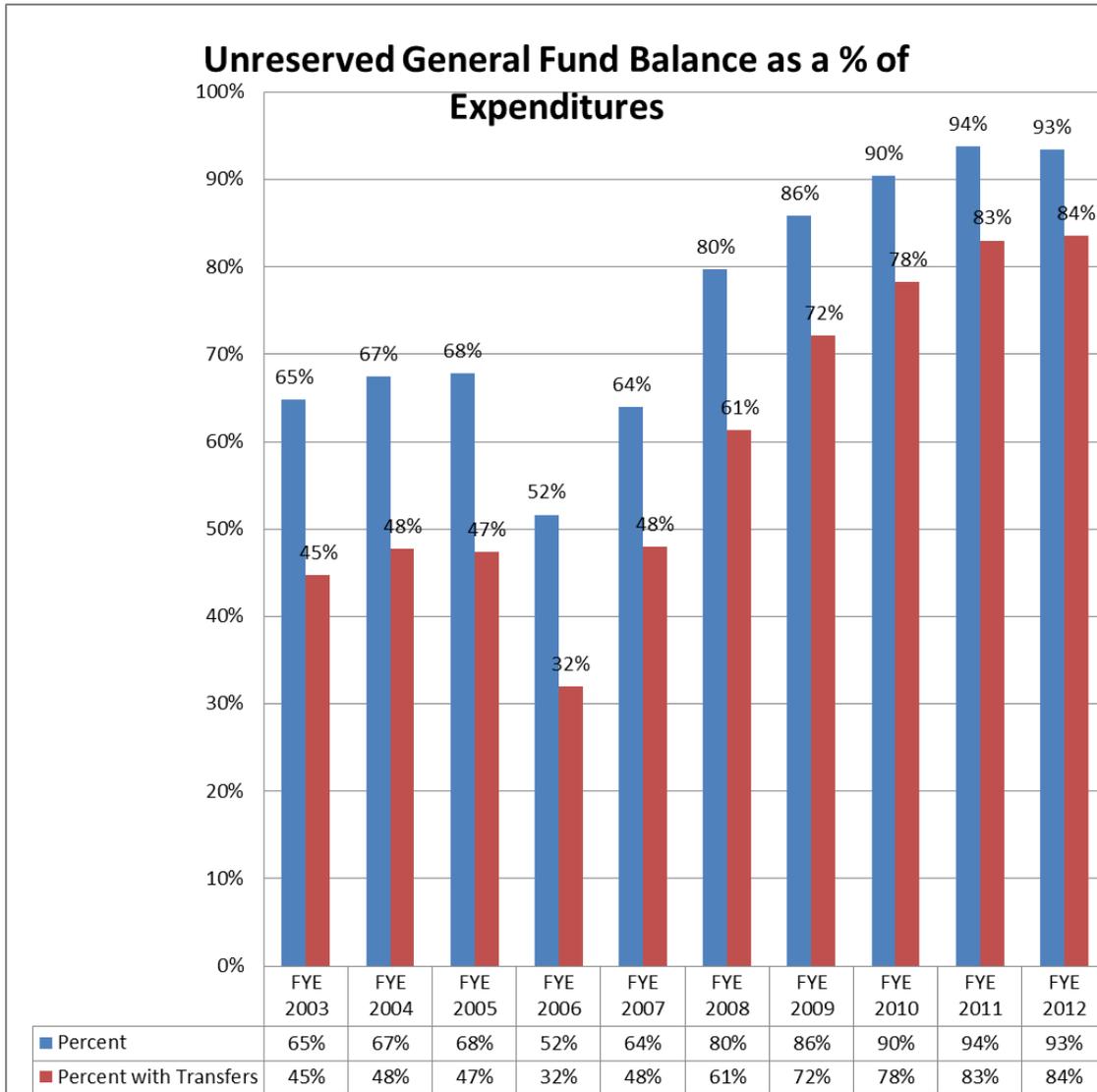


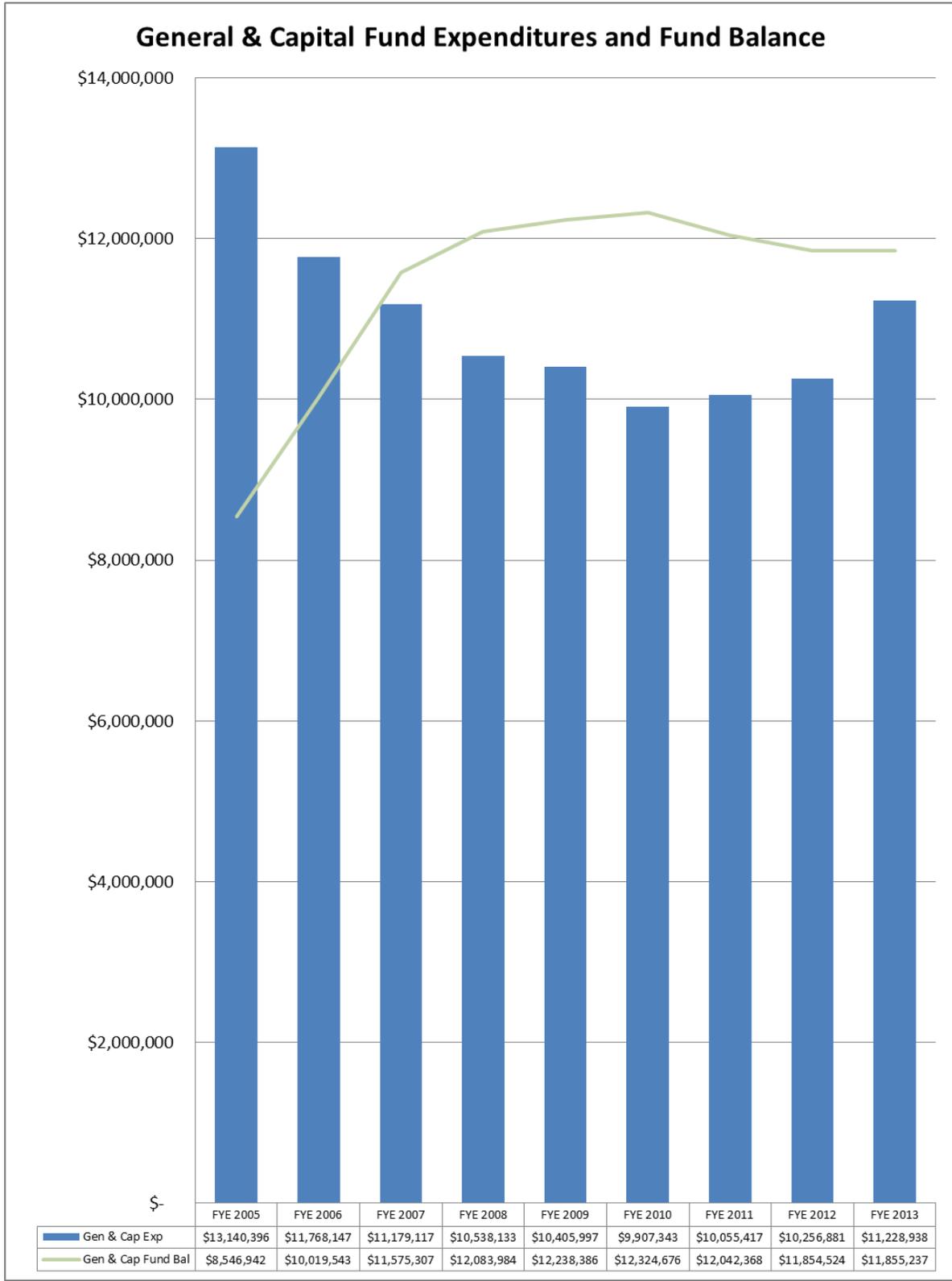
TABLE 4



Audited General Fund Unreserved Fund Balance as a Percentage of Expenditures					
Fiscal Years Ending 2002 to 2012					
<u>Fiscal Year</u>	<u>Expenditures</u>	<u>Transfers</u>	<u>Unreserved Fund Balance</u>	<u>Percent</u>	<u>Percent with Transfers</u>
FYE 2003	6,267,456	2,816,105	4,063,559	65%	45%
FYE 2004	6,865,877	2,851,490	4,634,389	67%	48%
FYE 2005	7,308,825	3,143,383	4,957,111	68%	47%
FYE 2006	7,627,257	4,681,870	3,939,212	52%	32%
FYE 2007	7,940,383	2,657,260	5,082,598	64%	48%
FYE 2008	7,999,833	2,391,500	6,377,489	80%	61%
FYE 2009	8,409,442	1,604,500	7,220,982	86%	72%
FYE 2010	8,613,925	1,344,828	7,790,725	90%	78%
FYE 2011	8,536,891	1,105,676	8,005,914	94%	83%
FYE 2012	8,582,250	1,010,679	8,017,424	93%	84%

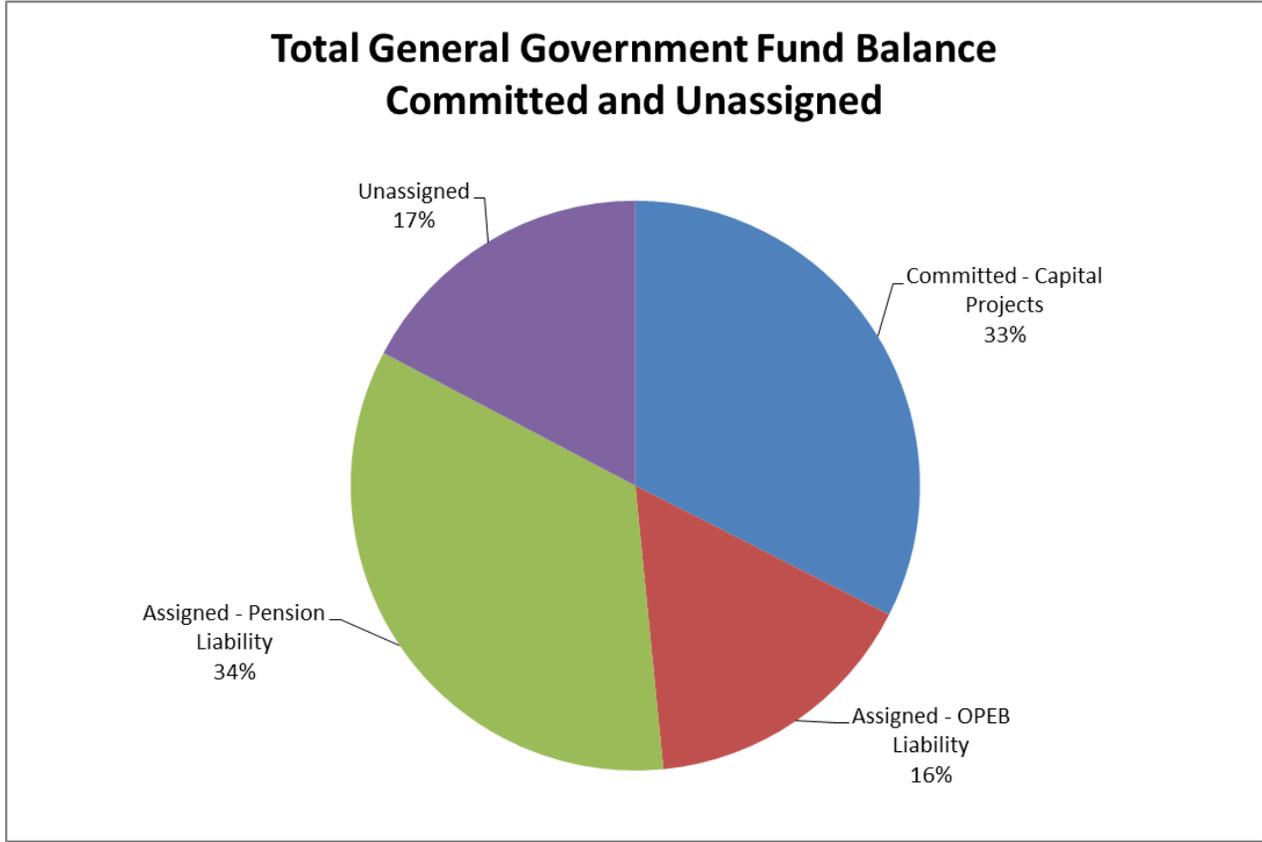
Source: City of Rochester Audits

TABLE 5



Source: City of Rochester Audits and Budgets

TABLE 6



Total General Government Fund Balance Committed and Unassigned	
Committed - Capital Projects	\$ 3,850,261
Assigned - OPEB Liability	\$ 1,891,042
Assigned - Pension Liability	\$ 4,063,263
Unassigned	\$ 2,049,957
Total Fund Balance	\$ 11,854,523

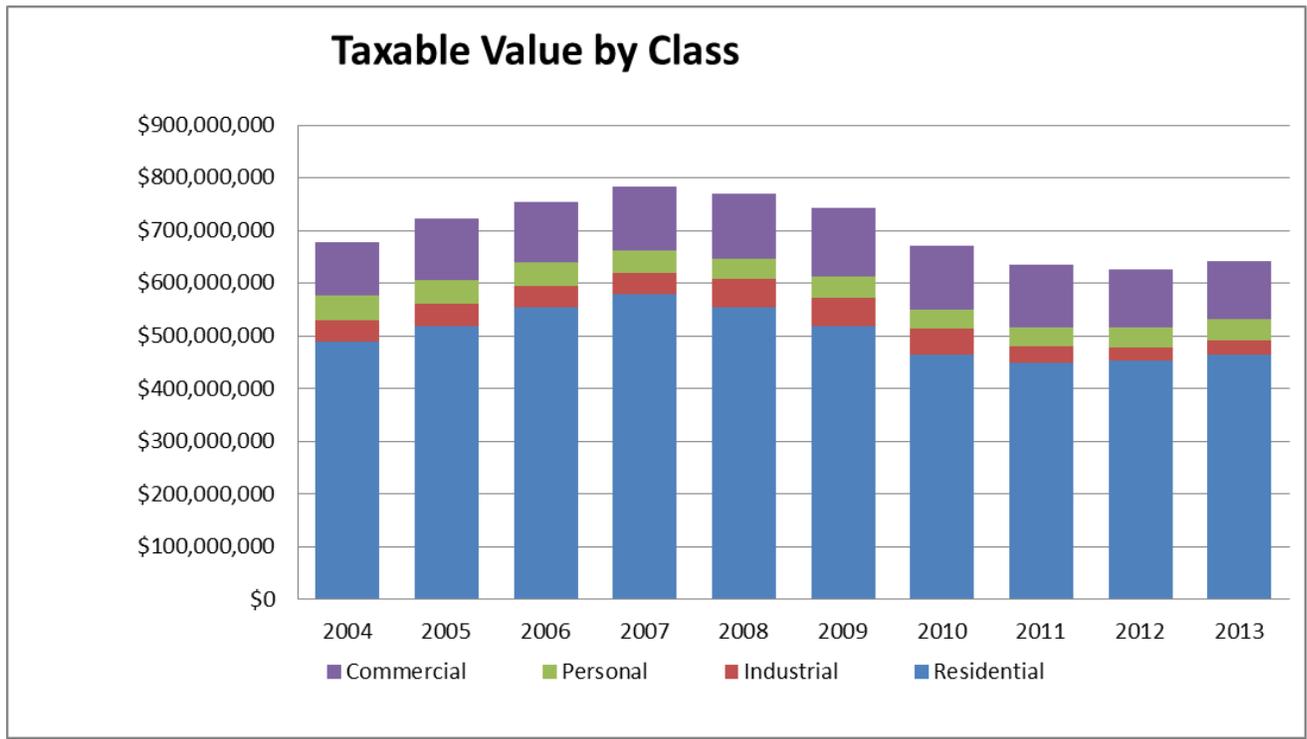
Committed fund balance includes amounts that can only be used for specific purposes as defined by formal City Council action. Formal City Council action is defined as approval by motion or resolution at a City Council meeting or by actions set forth by the City Council in the adopted budget. City Council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



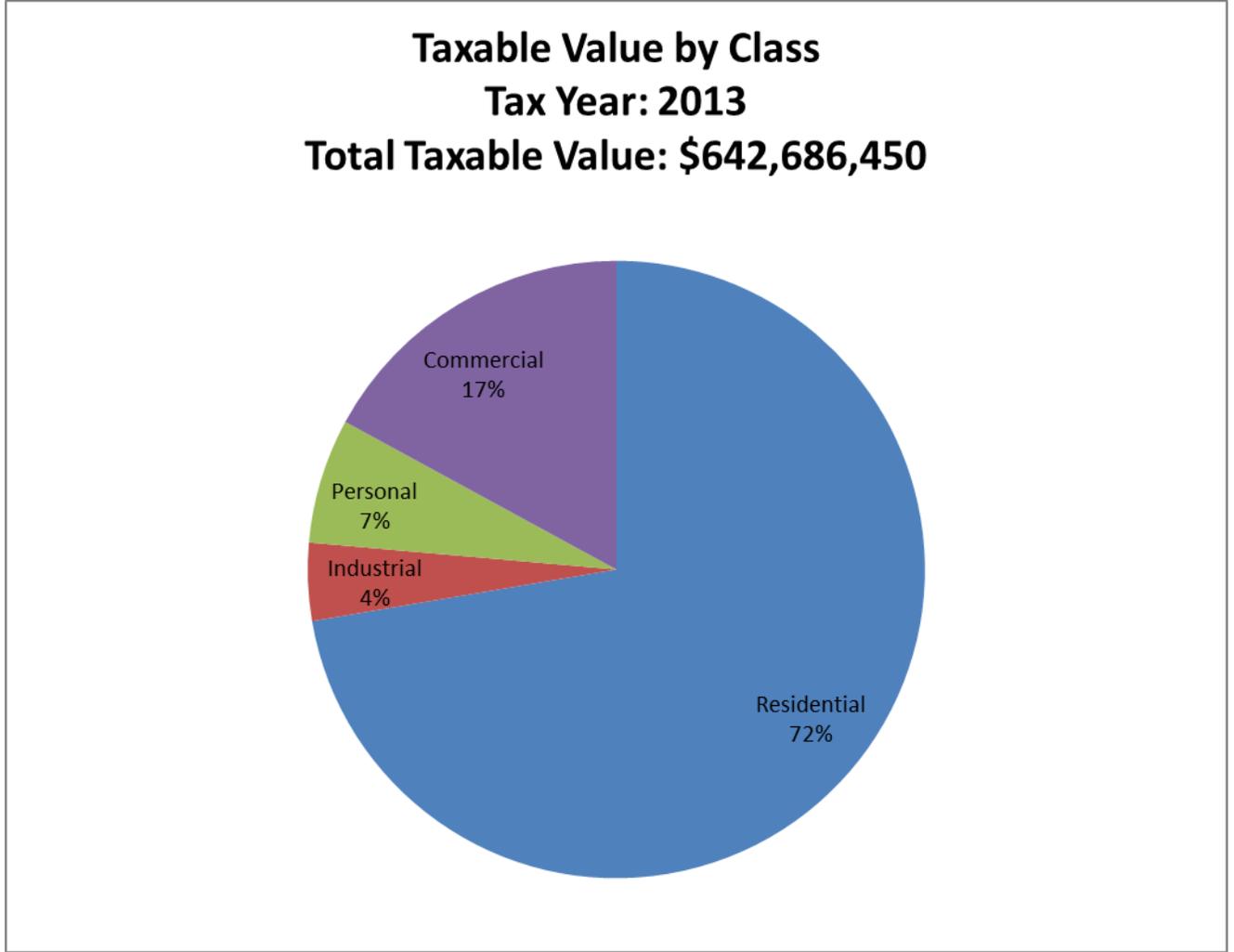
Year	Residential	Industrial	Personal	Commercial	Total	Change
2004	490,041,952	40,600,410	45,666,720	101,969,120	678,278,202	4.57%
2005	519,545,935	40,881,210	44,967,270	116,959,330	722,353,745	6.50%
2006	553,540,960	42,049,050	43,422,620	114,838,930	753,851,560	4.36%
2007	578,389,250	41,523,040	43,403,130	120,682,600	783,998,020	4.00%
2008	554,858,220	52,895,550	39,335,660	123,733,500	770,822,930	-1.68%
2009	518,116,780	53,808,740	39,963,070	130,174,140	742,062,730	-3.73%
2010	465,329,980	48,310,150	36,049,540	122,349,310	672,038,980	-9.44%
2011*	450,001,370	30,684,010	36,063,930	118,289,290	635,038,600	-5.51%
2012	452,669,680	25,856,080	37,441,240	111,407,220	627,374,220	-1.21%
2013	464,821,940	26,148,560	42,042,730	109,673,220	642,686,450	2.44%

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 Michigan 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.

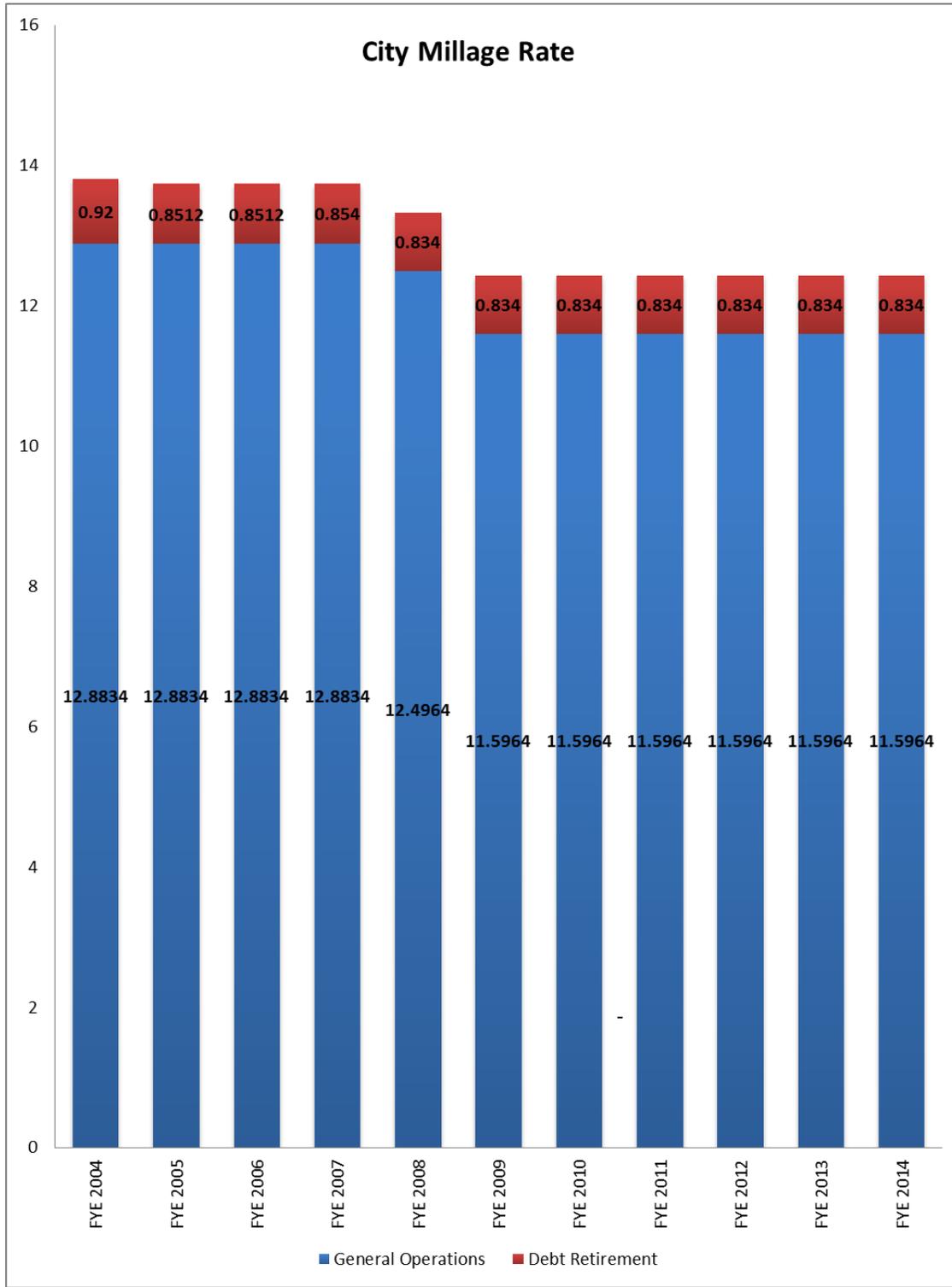
TABLE 8



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

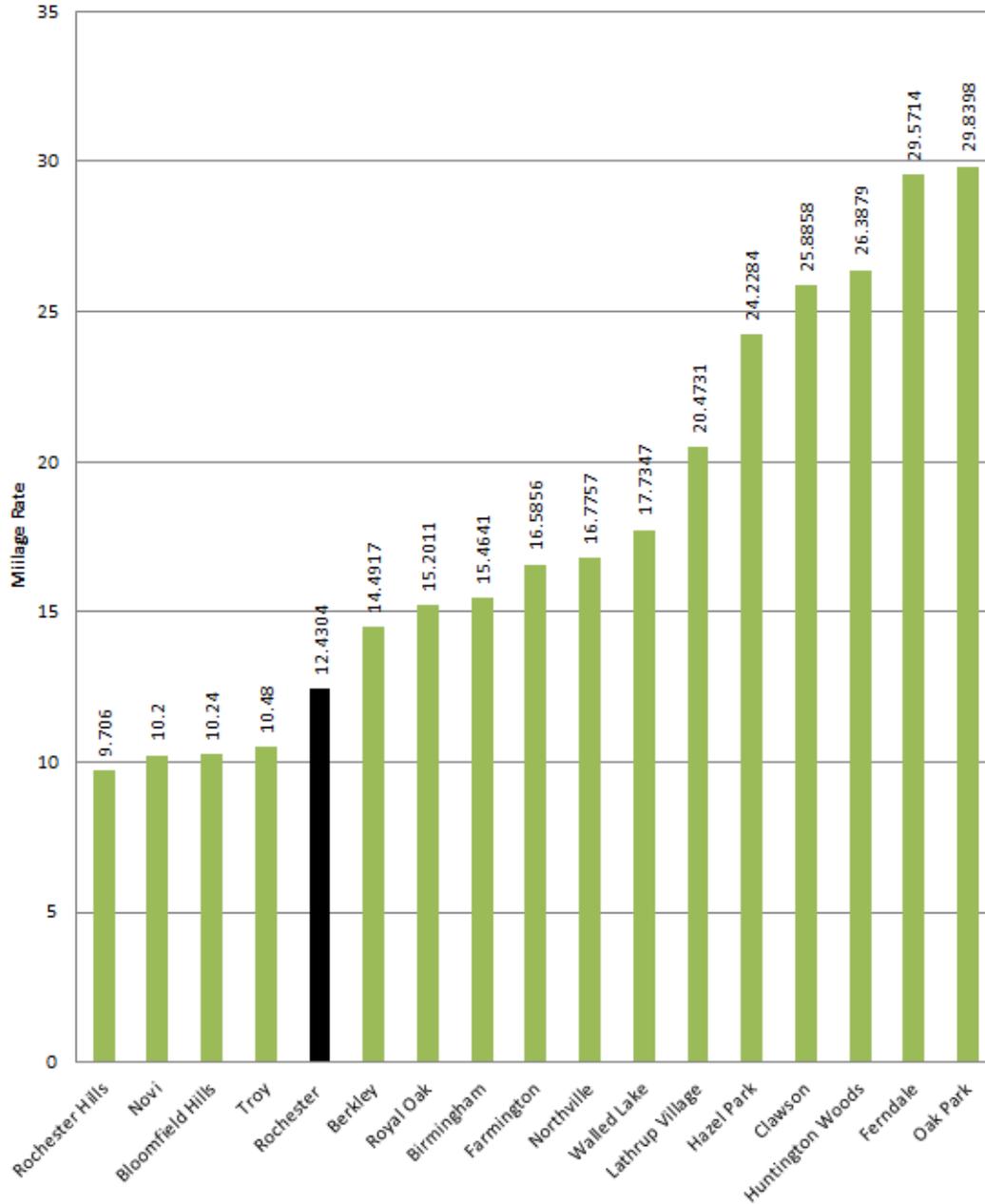


Source: City of Rochester Budgets

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

TABLE 10

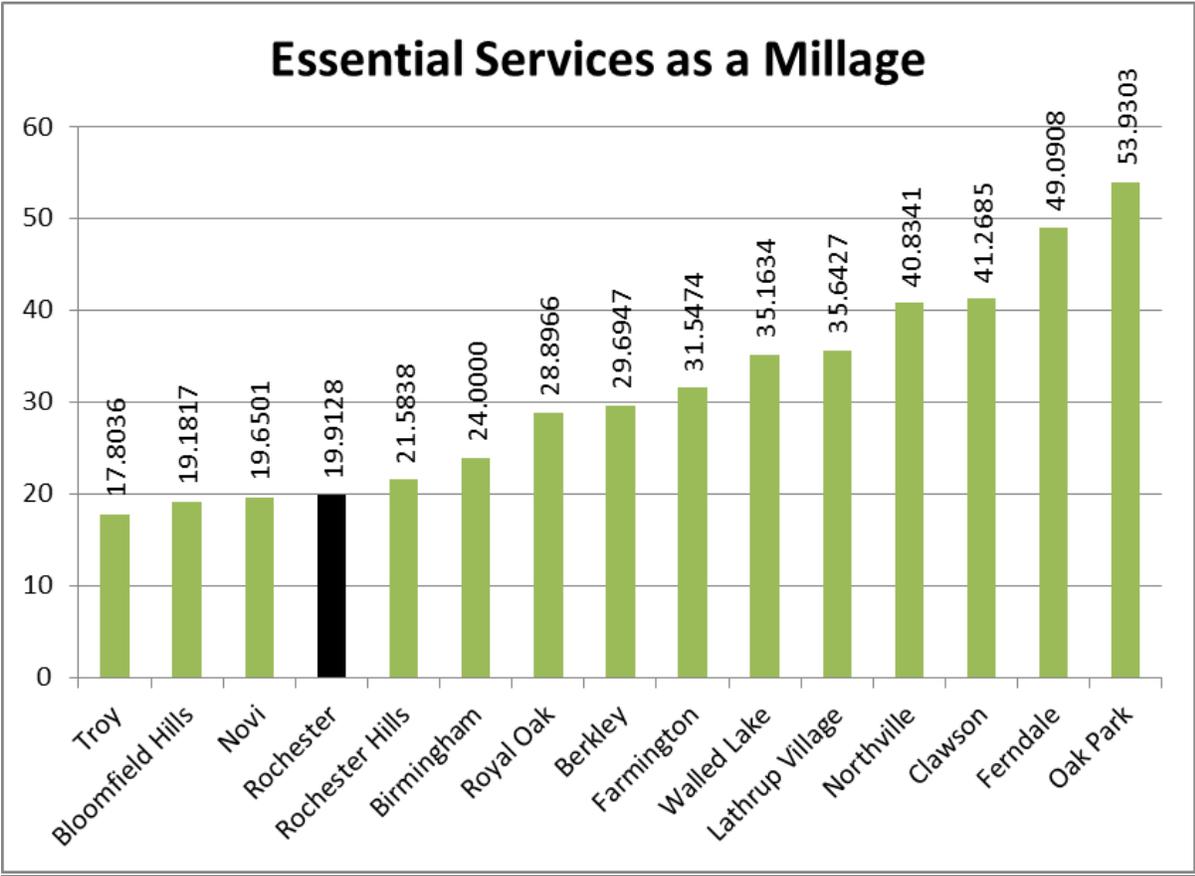
2012 TOTAL MILLAGE RATE COMPARISON



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



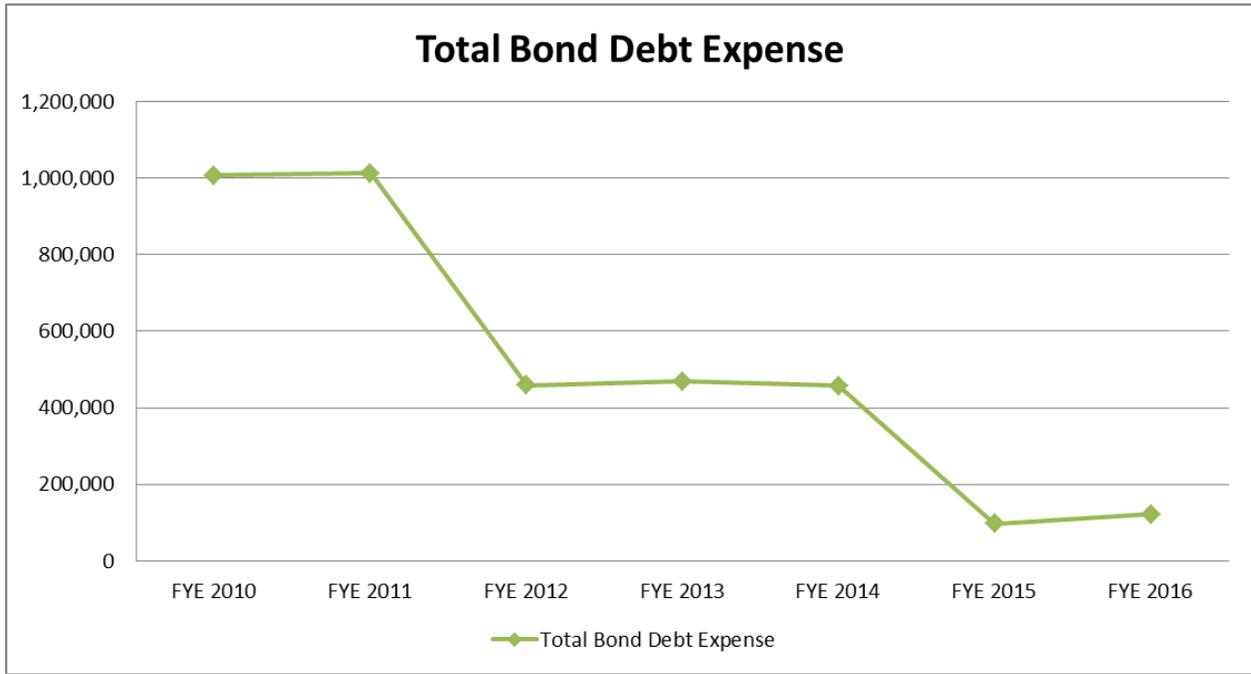
The “Essential Services as a Millage” graph compares the cost of those most basic services which development communities must provide their residents and businesses. These services include all services provided by the General Fund (i.e. public safety, public works, parks and recreation, etc.); refuse/recycling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

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

TABLE 12



	FYE 2010	FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016
Total Bond Debt Expense	1,006,800	1,013,700	459,075	468,500	458,116	97,799	121,583
1994 Sanitary Sewer Interceptor	309,000	320,825	333,000	345,500	357,000	-	-
2001 Older Persons Commission Building	132,075	129,075	126,075	123,000	101,116	97,799	121,583
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

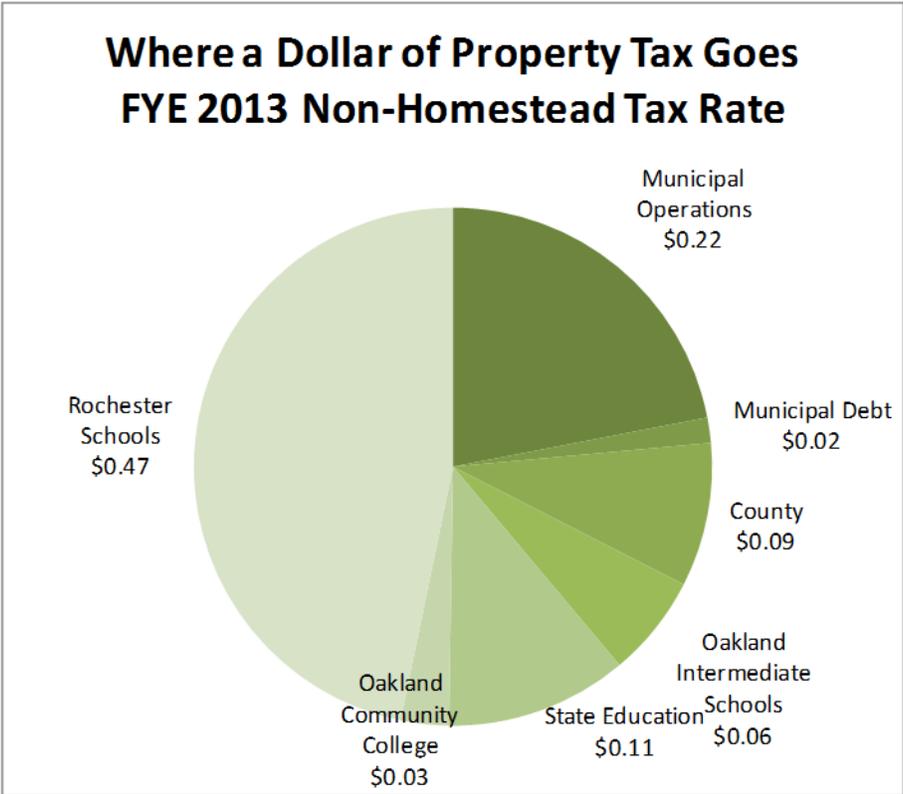
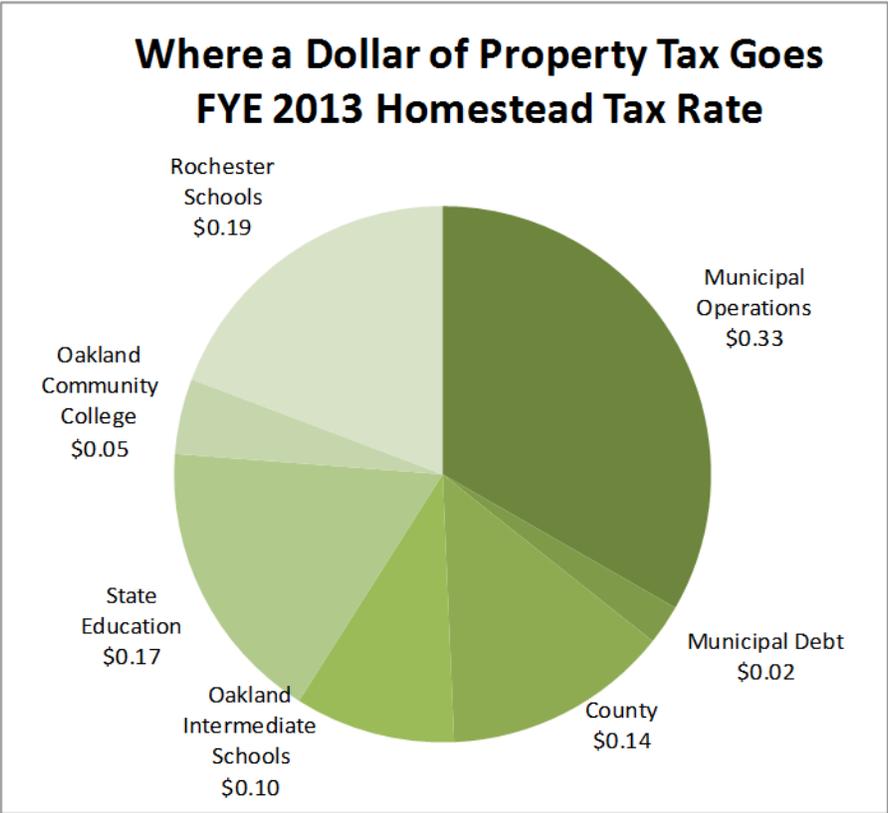
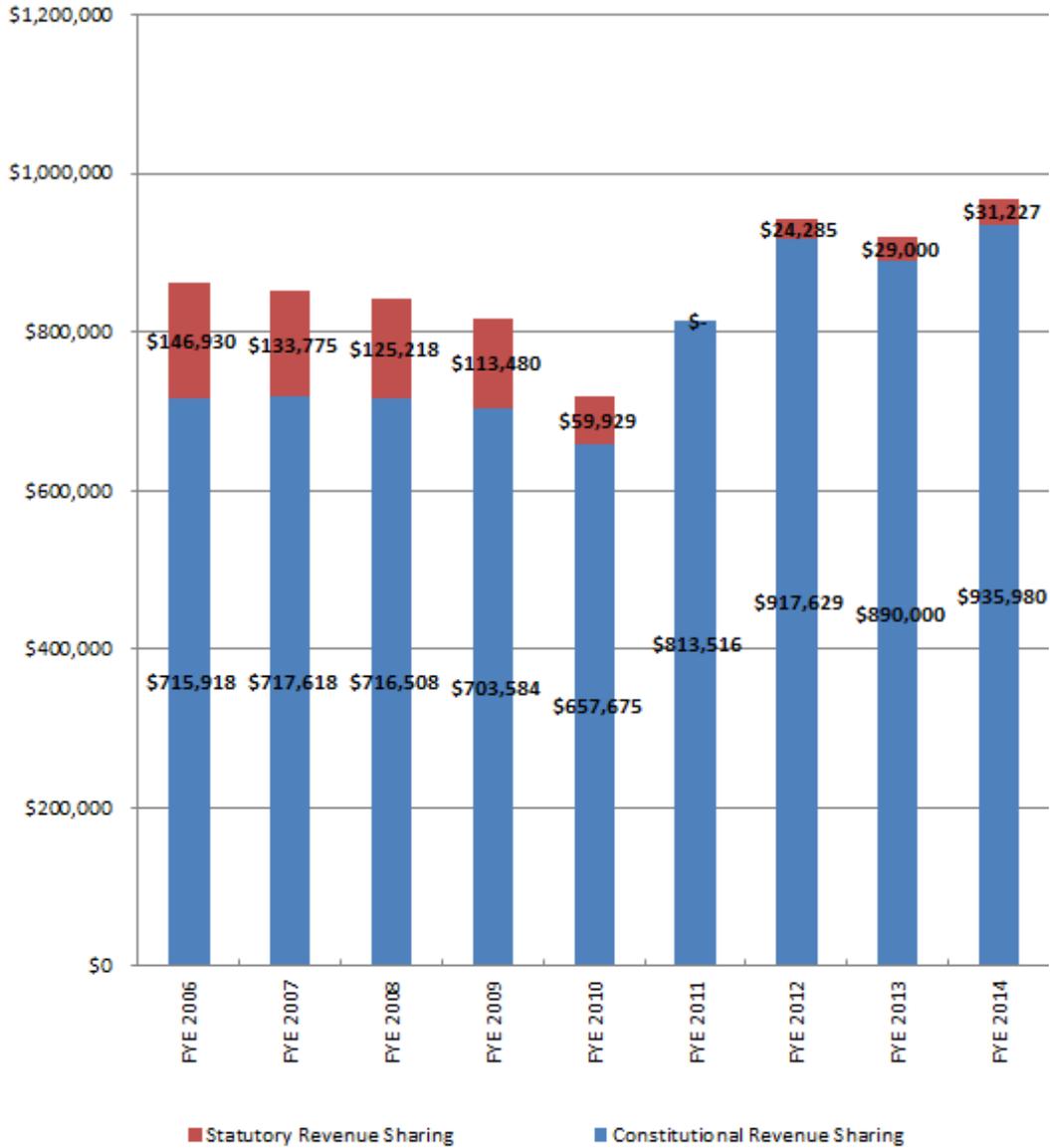


TABLE 14

State Revenue Sharing

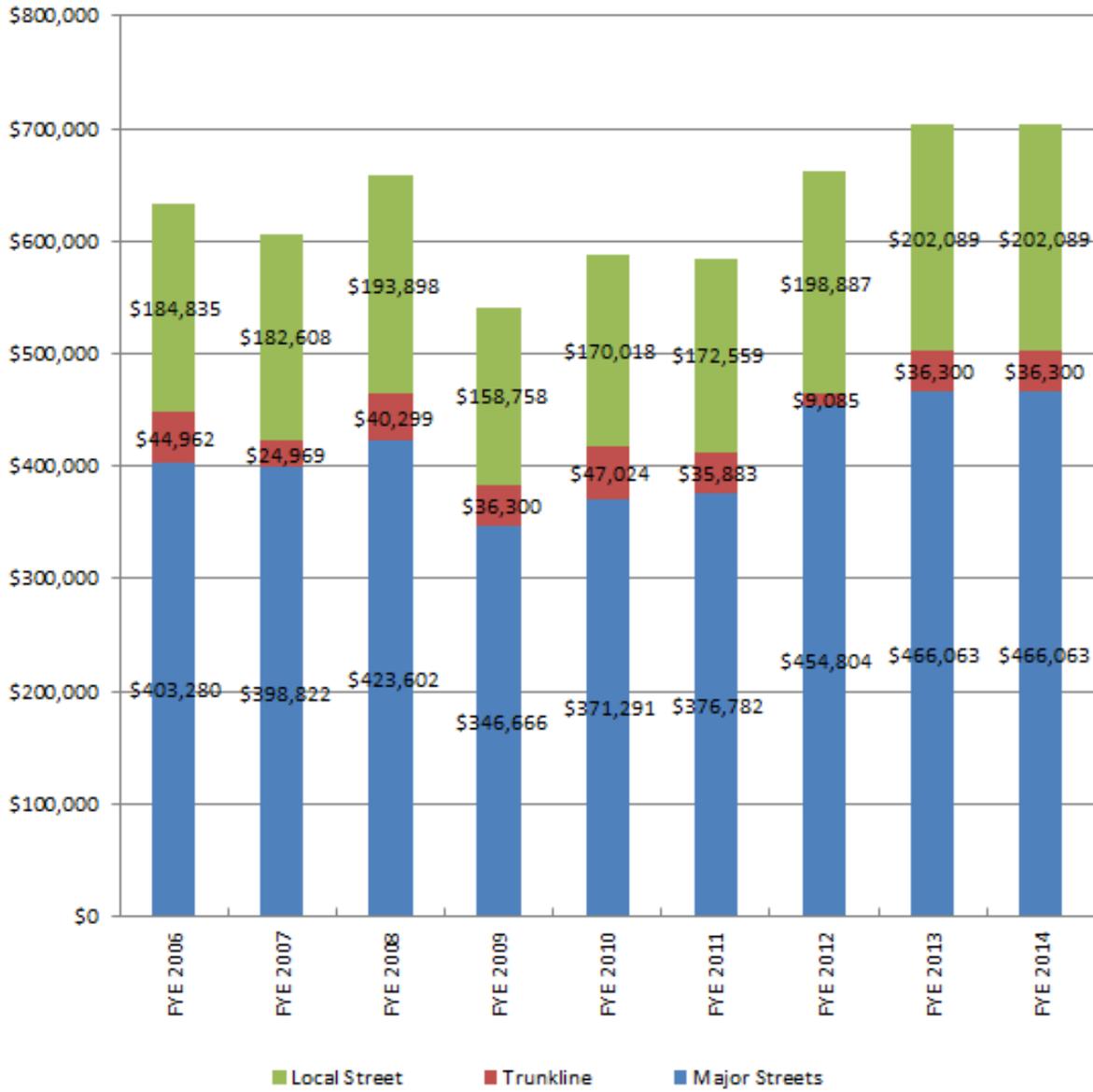


Source: City of Rochester Audits and Budgets

The State Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments as unrestricted revenues. The amount of revenue distributed to each municipality is determined by formulas set forth in the Michigan Constitution and by statute set by the State Legislature. During 2011, the Michigan Legislature changed the name of “Statutory Revenue Sharing” to the Economic Vitality Incentive Program (EVIP).

TABLE 15

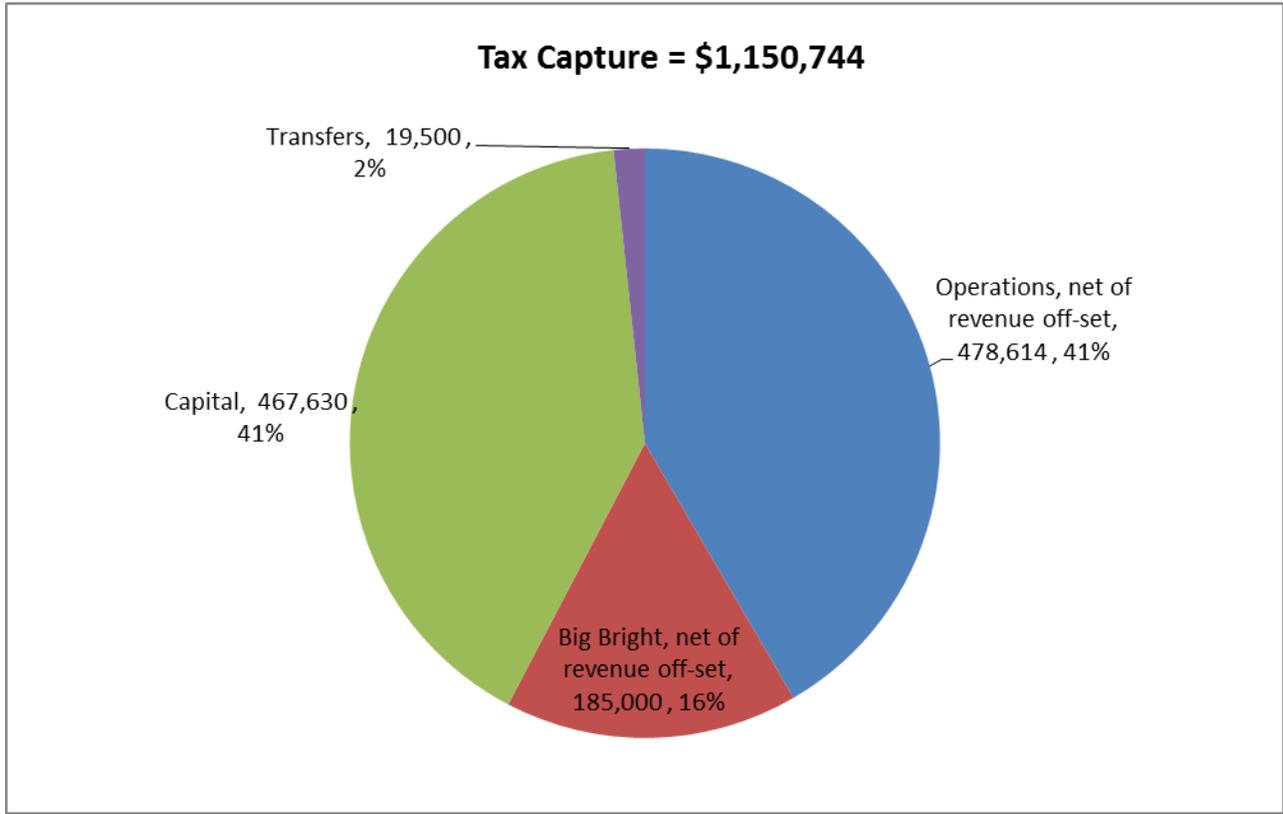
State Act 51 Funding



Source: City of Rochester Audits and Budgets

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

TABLE 16



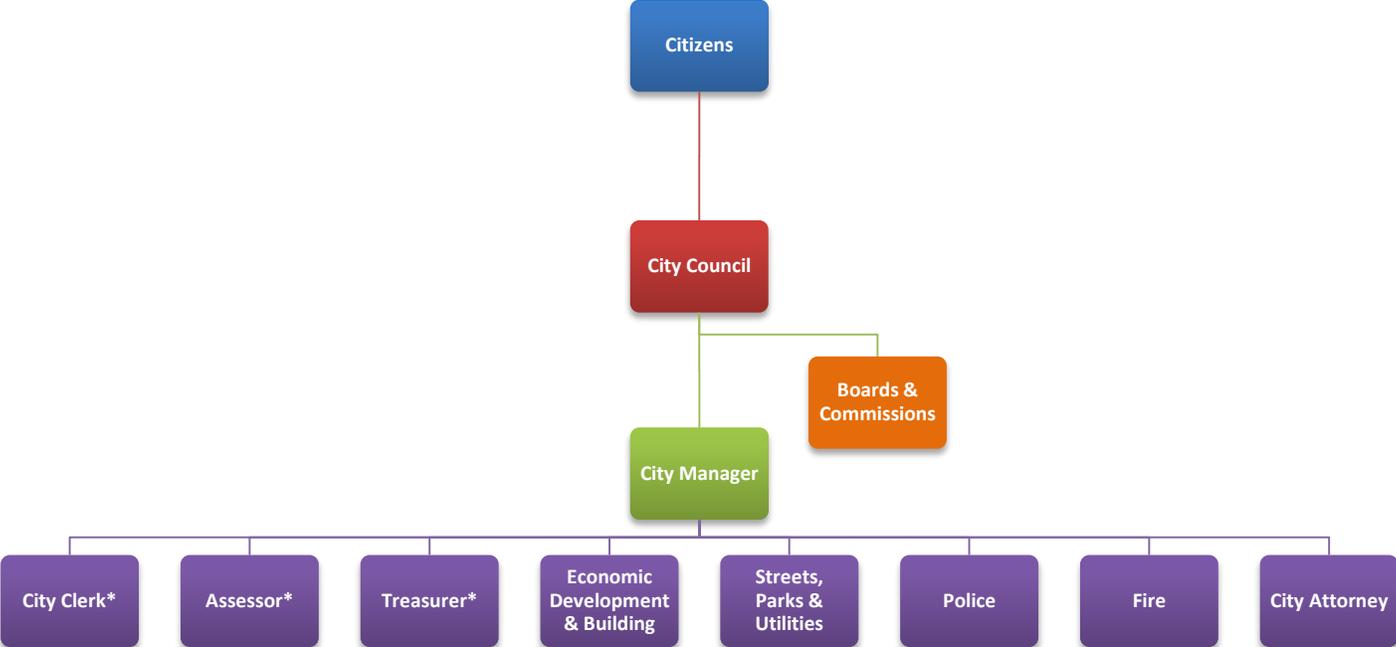
For this budget, the Downtown Development Authority affirmed action taken during its meeting of January 15, 2011, when the Board passed the following motion: “the DDA’s desired goal for its annual budget is to spend approximately 60% of the TIF (Tax Incremental Financing) capture on capital projects and 40% on operations.” The above graph represents the DDA FYE 2014 budget in this regard.

TABLE 17

City of Rochester - Budgeted Employees* by Service								
Full-time - Each full-time position is calculated as 1.0								
Service Type	FYE 2007	FYE 2008	FYE 2009	FYE 2010	FYE 2011	FYE 2012	FYE 2013	FYE 2014
Administration	13	13	12	13	12	13	13	13
Manager	4	4	3	4	4	4	4	4
Building	3	3	2	2	1	1	1	1
Clerk	1	1	1	1	1	2	2	2
Finance	5	5	6	6	6	6	6	6
Public Safety	30	27	27	27	27	28	28	29
Police	29	26	26	26	26	27	27	28
Fire	1	1	1	1	1	1	1	1
Public Works & Parks	18	18	17	16	15	15	15	15
Public Works **	13	13	12	11	10	10	10	10
Water & Sewer	1	1	1	1	1	2	2	2
Revolving Eq	1	1	1	1	1	1	1	1
Parks ***	3	3	3	3	3	2	2	2
TOTAL	61	58	56	56	54	56	56	57
Part-time - Each part-time position is calculated as 0.5								
Service Type	FYE 2007	FYE 2008	FYE 2009	FYE 2010	FYE 2011	FYE 2012	FYE 2013	FYE 2014
Administration	1	1	1	1	1.5	0.5	0.5	0.5
Manager	0	0	0	0	0	0	0	0
Building	0.5	0.5	0.5	0.5	1	0.5	0.5	0.5
Clerk	0.5	0.5	0.5	0.5	0.5	0	0	0
Finance	0	0	0	0	0	0	0	0
Public Safety	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Police	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Public Works & Parks	2.5	1.5	1.5	1	2.5	2	2	2
Public Works	1	0	0	0	1.5	1	1	1
Water & Sewer	0	0	0	0	0	0	0	0
Revolving Eq	0	0	0	0	0	0	0	0
Parks	1.5	1.5	1.5	1	1	1	1	1
TOTAL	5	4	4	3.5	5.5	4	4	4
TOTAL Full-Time Equival	66	62	60	59.5	59.5	60	60	61
Other								
DDA	3	3	3	3.5	3.5	3	3	3
DDA employees are hired by the Downtown Development Authority, but are administered as employees of the City of Rochester.								
Paid-On-Call Firefighters	27	27	32	39	38	40	45	40
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 18

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).*

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GENERAL FUND
REVENUES 101

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 101 GENERAL - REVENUE	\$9,604,442	\$9,599,378	\$9,851,405
REAL ESTATE TAXES	6,927,772	6,828,000	6,981,000
CURRENT LEVY	6,584,967	-	-
CURRENT LEVY - REAL TAXES	-	6,150,000	6,300,000
CURRENT LEVY - PERSONAL PROPERTY TAXES	-	308,000	336,000
INTEREST & PENALTY	86,004	120,000	85,000
ADMINISTRATIVE FEE	256,801	250,000	260,000
LICENSES & PERMITS	378,045	386,150	428,610
CABLE TV	212,515	205,000	233,000
CERTIFICATE OF OCCUPANCY	700	-	900
RENTAL PROPERTY INSPECTION	130	-	200
COMMON AREA REG & INSPECTION	8,590	-	9,000
VACANT PROPERTY INSPECTIONS	980	800	1,000
BLDG. PERMITS	65,462	80,000	82,110
HEATING PERMITS	31,087	30,000	30,000
ELECTRICAL PERMITS	22,263	25,000	25,000
PLUMBING PERMITS	10,224	10,000	10,000
PET LICENSES	5,410	6,000	5,500
DOG PARK PERMITS	8,336	8,000	8,400
OUTDOOR DINING FEES	75	250	500
GENERAL LICENSES	5,219	7,000	5,500
RIGHT OF WAY LICENSE FEES	55	2,000	2,000
SPECIAL EVENTS APPLICATION	-	3,100	3,500
SPECIAL EVENT SERVICE COST	-	3,000	6,000
STORM SEWER PERMITS	7,000	6,000	6,000
STATE RETURNS	965,953	941,500	989,207
CITY OF ROCHESTER LIQUOR LICEN	6,000	1,500	1,500
LIQUOR LICENSES	12,030	12,000	12,500
JUSTICE TRAINING	1,893	4,000	4,000
STATE GRANTS	4,116	5,000	4,000
CONSTITUTIONAL REVENUE SHARING	917,629	890,000	935,980
STATUTORY REVENUE SHARING	24,285	29,000	31,227
SALES & SERVICES	530,489	659,300	666,200
POLICE LIAISON	190,061	200,000	190,000
PLANNING & ZONING	10,050	7,000	7,000
MEDICAL REIMBURSEMENT ALS	271,073	400,000	400,000
DPW SERVICE D.D.A.	39,176	23,000	30,000
FIRE SERVICE D.D.A. BANNERS	1,680	6,800	6,800
WEED CUTTING	342	-	1,000
SNOW REMOVAL-SIDEWALK	2,786	7,000	7,000
SNOW REMOVAL - LIBRARY	5,295	5,000	12,000
XEROX COPIES	335	3,500	3,000
ECOLOGY PICK-UPS	7,991	6,500	8,500
S.O.C.R.R.A VOUCHERS	90	-	300
REFUSE BAGS	32	-	-
MAPS, ORD, ETC.	105	-	100
SALE OF 1907 BOOK	25	-	-
SALE-ROCH. PUBLICATIONS	1,450	500	500
FINES & FORFEITS	92,781	80,000	85,000
OTHER ORD VIOLATION	92,781	80,000	85,000

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
INTEREST INCOME	52,275	60,000	40,000
INTEREST INCOME	-	60,000	40,000
INTEREST ON INV - BK1 SAVINGS	237	-	-
INTEREST ON CERTIFICATE OF DEPOSIT	23,183	-	-
INTEREST INCOME SECURITIES	14,459	-	-
INTEREST INCOME - TCF BANK	1,591	-	-
INTEREST INCOME- PRIVATE BANK	1,102	-	-
INTEREST INCOME- MICH 1ST	0	-	-
INTEREST INCOME- MICH 1ST SAV	2,837	-	-
INTEREST INCOME - M BANK	2,214	-	-
INTEREST INCOME - FIRST MICH BANK	1,068	-	-
INTEREST INCOME - OC LOCAL INVEST	4,262	-	-
INTEREST ON INVESTMENTS - MBIA	524	-	-
INTEREST INC FROM T&A TAXES	799	-	-
MISC. REVENUE	657,127	644,428	661,388
W & S RENT	5,000	5,000	5,000
SALE OF FIXED ASSETS	126	500	500
SALE OF CONFISC. ASSETS	866	-	-
ADMINISTRATIVE CROSS CHARGE	454,546	459,618	470,478
FIRE DEPARTMENT TRAINING REIMB	400	1,000	1,000
REIMB. ALL INSURANCE	13,132	10,000	10,000
REIMBURSEMENT-OTHER	689	1,000	1,000
REIMBURSEMENT-PBT	3,435	3,000	2,000
REIMBURSEMENT-DISTRICT CT	32,643	25,000	30,000
REIMBURSEMENT-DOWNTOWN POLICE	10,716	5,000	-
REIMBURSEMENT-DOWNTOWN REFUSE	32,609	46,110	46,110
FALSE ALARMS- FIRE DEPT	100	100	100
FALSE ALARMS - POLICE DEPT	475	500	500
IMPOUND RELEASE FEES	3,950	1,000	3,100
FINGERPRINTING FEES	840	500	500
FILM PERMIT FEES	50	100	100
MISC. INCOME	53,127	22,000	22,000
MISC. INCOME - POLICE DEPARTMENT	14,455	5,000	10,000
MISC. INCOME - FIRE DEPARTMENT	3,969	5,000	5,000
TRANS FROM DRUG LAW ENFORCEMENT FUND	26,000	54,000	54,000

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GENERAL FUND
EXPENDITURES 101

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**GENERAL FUND EXPENDITURES
SUMMARY BY DEPARTMENT**

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
TOTAL EXPENDITURES	9,592,932	9,599,381	9,851,405
CITY COUNCIL	68,376	75,259	74,259
CITY MANAGER	433,252	453,947	461,961
FINANCE	574,588	597,311	616,954
CITY CLERK	127,101	134,901	140,706
ELECTIONS	23,957	36,066	35,342
POLICE DEPARTMENT	3,306,388	3,350,194	3,401,392
FIRE DEPARTMENT	970,816	903,381	1,043,985
PROTECTIVE INSPECTIONS	144,704	155,173	149,954
PUBLIC WORKS	740,614	309,309	353,159
SANITATION	711,961	669,000	670,000
ENVIRONMENTAL SERVICES	-	350,387	401,162
PARKS & RECREATION	510,589	469,374	568,689
CIVIC CENTER	77,765	61,174	90,632
GENERAL SERVICES	368,292	404,221	360,665
BOARD OF REVIEW	1,823	2,573	2,573
ZONING BOARD OF APPEALS	3,204	2,175	2,175
PLANNING COMMISSION	37,966	44,550	45,168
HISTORICAL COMMISSION	6,951	10,000	10,000
LIBRARY	421,049	417,578	423,995
OLDER PERSONS COMMISSION	50,878	50,677	52,100
CONTINGENCY	1,980	50,000	50,000
APPROPRIATIONS TO OTHER FUNDS	1,010,679	1,052,131	896,532

CITY COUNCIL

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

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



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

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
CITY COUNCIL	68,376	75,259	74,259
SALARIES-COUNCIL	10,575	10,725	10,725
FICA	809	820	820
WORKER'S COMP. INS	78	22	22
CONTRACT SVCS - ATTORNEY	40,000	43,000	42,000
CONTRACT SVCS - CABLE CASTING	7,752	7,500	7,500
PROFESSIONAL DEVELOPMENT	-	2,000	2,000
TRAVEL	-	300	300
DUES & SUBSCRIPTIONS	8,736	10,642	10,642
MISCELLANEOUS	427	250	250

CITY MANAGER'S DEPARTMENT

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

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

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



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
CITY MANAGER	433,252	453,947	461,961
SUPERVISOR SALARIES	108,091	107,500	107,500
EMPLOYEE WAGES	159,398	160,501	162,301
OVERTIME WAGES	918	2,863	2,863
LONGEVITY	-	1,400	2,100
FICA	20,707	21,478	21,670
HOSPITALIZATION	49,683	53,564	49,403
HOSPITALIZATION-RETIREE	27,415	18,940	27,010
EMPLOYEE LIFE INSURANCE	1,746	1,769	1,930
RETIREMENT CONTRIBUTION	8,790	14,062	16,834
DEFINED CONTRIBUTION	18,753	18,225	18,225
DENTAL/OPTICAL	4,200	4,200	4,200
WORKER'S COMP. INS	692	1,211	1,214
UNEMPLOYMENT COMP INS	220	232	232
SEVERANCE/SICK PAY	4,112	4,041	4,052
CONTRACTUAL SERVICES	13,976	27,461	25,927
TRAVEL,MEETINGS & CONF	220	-	-
PROFESSIONAL DEVELOPMENT	3,102	3,500	3,500
TRAVEL	2,128	2,000	2,000
LOCAL MILEAGE ALLOWANCE	7,240	7,800	7,800
COMMUNTIY AFFAIRS	106	1,000	1,000
EMPLOYEE BOND	350	400	400
DUES & SUBSCRIPTIONS	1,405	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).



2009 WINTER TAX STATEMENT - RETURN THIS PORTION WITH YOUR REMITTANCE

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

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

IMPORTANT INFORMATION
SEE REVERSE

TOTAL	PENALTY	TOTAL PAID	TOTAL DUE

PAID
APR 06 2010
CITY OF ROCHESTER

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

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

CITY OF ROCHESTER - 2009 WINTER TAX STATEMENT

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

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

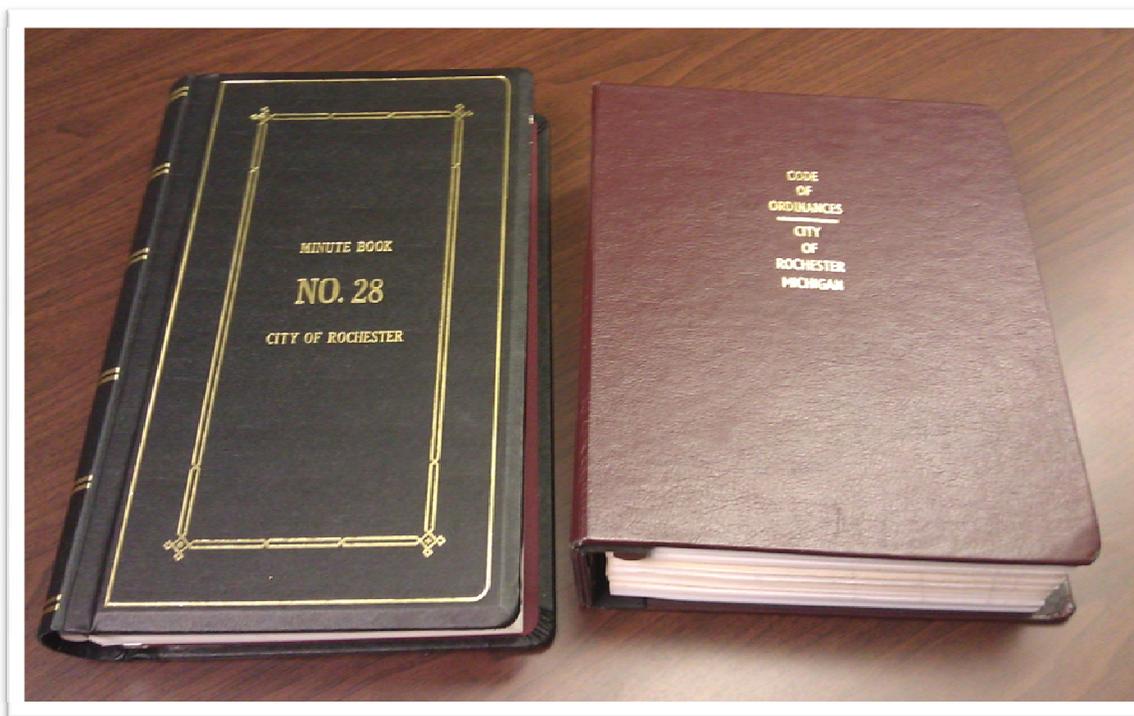
APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FINANCE	574,588	597,311	616,954
SUPERVISOR SALARIES	61,802	61,464	63,293
EMPLOYEE WAGES	219,830	218,381	221,381
OVERTIME WAGES	1,770	4,988	4,988
LONGEVITY	6,242	10,500	11,200
FICA	23,224	23,511	23,628
HOSPITALIZATION	68,112	70,407	79,844
HOSPITALIZATION-LIEU/COVERAGE	11,000	12,000	6,000
HOSPITALIZATION-RETIREE	29,902	29,035	29,227
EMPLOYEE LIFE INSURANCE	1,864	1,847	2,024
RETIREMENT CONTRIBUTION	34,952	38,977	47,448
DENTAL/OPTICAL	7,000	8,000	7,600
WORKER'S COMP. INS	780	1,358	1,340
UNEMPLOYMENT COMP INS	329	348	348
SEVERANCE/SICK PAY	4,485	4,355	4,384
CONTRACTUAL SERVICES	99,524	105,430	107,539
PROFESSIONAL DEVELOPMENT	480	2,400	2,400
TRAVEL	643	1,100	1,100
EMPLOYEE BOND	1,015	880	880
DUES & SUBSCRIPTIONS	1,632	1,380	1,380
MISCELLANEOUS	-	350	350
NEW EQUIPMENT	-	300	300
COMPUTER SOFTWARE-PURCHASES	-	300	300

CITY CLERK'S OFFICE

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

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



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
CITY CLERK	127,101	134,901	140,706
SUPERVISOR SALARIES	62,477	61,464	62,064
EMPLOYEE WAGES	9,293	15,400	21,677
PART TIME WAGES	1,104	-	-
OVERTIME WAGES	108	111	152
LONGEVITY	1,400	1,400	1,400
FICA	6,655	5,996	6,782
HOSPITALIZATION	16,707	25,718	15,274
HOSPITALIZATION - IN LIEU OF COVERAGE	-	-	3,600
HOSPITALIZATION-RETIREE	8,157	7,826	8,394
HOSPITALIZATION-LIEU-PAYROLL	1,746	-	-
EMPLOYEE LIFE INSURANCE	510	752	917
RETIREMENT CONTRIBUTION	6,959	10,320	12,958
DENTAL/OPTICAL	1,400	2,007	2,444
WORKER'S COMP. INS	221	352	393
UNEMPLOYMENT COMP INS	239	81	93
SEVERANCE/SICK PAY	1,224	1,174	1,259
CONTRACTUAL SERVICES	6,274	-	-
PROFESSIONAL DEVELOPMENT	575	1,000	2,000
TRAVEL	1,045	200	200
EMPLOYEE BOND	350	350	350
DUES & SUBSCRIPTIONS	365	250	250
MISCELLANEOUS	292	500	500
ELECTIONS	23,957	36,066	35,342
EMPLOYEE WAGES	1,268	7,825	9,476
PART TIME WAGES	11,859	13,000	9,000
OVERTIME WAGES	1,075	476	563
ELECTIONS SALARIES-FULL TIME	62	-	-
ELECTIONS WAGES PART-TIME	590	-	-
HOSPITALIZATION-LIEU-PAYROLL	138	-	-
LONGEVITY	-	105	175
FICA	-	669	881
HOSPITALIZATION	-	2,168	1,056
HOSPITALIZATION-LIEU/COVERAGE	-	180	720
HOSPITALIZATION-RETIREE	-	793	1,865
EMPLOYEE LIFE INSURANCE	-	113	122
RETIREMENT CONTRIBUTION	-	708	1,293
DENTAL/OPTICAL	-	252	334
WORKER'S COMP. INS	-	336	442
UNEMPLOYMENT COMP INS	-	68	71
SEVERANCE/SICK PAY	-	119	145
ELECTION SUPPLIES	5,522	6,000	6,000
CONTRACTUAL SERVICES	3,127	2,754	2,700
MISCELLANEOUS	315	500	500

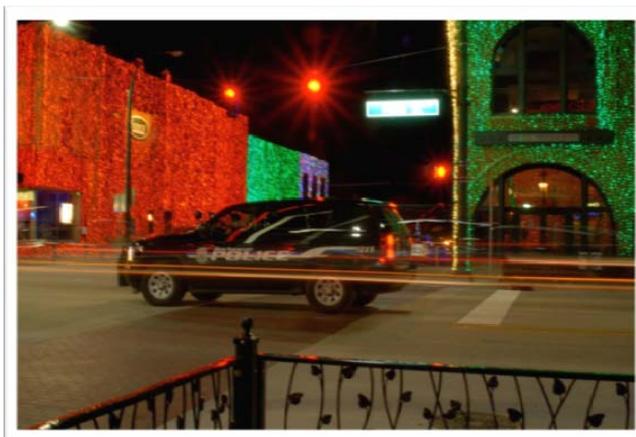
POLICE DEPARTMENT

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

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

The department is staffed by the Chief of Police, four command officers, 14 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 four full time dispatchers. Animal control and parking enforcement functions are performed by the ordinance officer. Record keeping responsibilities are maintained by a full time records coordinator and a part-time clerical position. The 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.



APPROVED FYE 2014 BUDGET

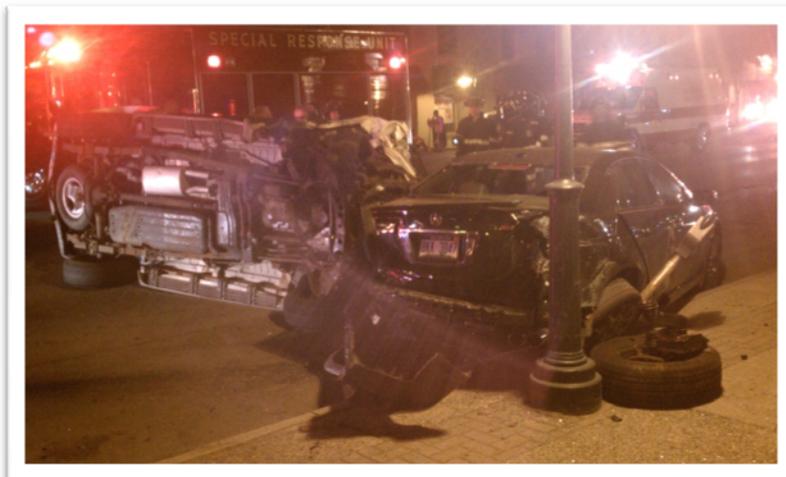
	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
POLICE DEPARTMENT	3,306,388	3,350,194	3,401,392
PATROL OFFICER SALARY NO-FICA	620	-	-
DISPATCHER SALARIES-POLICE	125,875	126,173	153,949
ORDINANCE OFFICER SALARIES	44,061	47,944	47,944
CLERK/ TYPIST SALARIES	32,512	38,605	39,205
CHIEF & SGTS SALARY-MEDICARE	387,827	386,410	390,233
PATROL OFFICER SALARY MEDICARE	952,810	985,267	980,994
POLICE RESERVE/SEASONAL	22,306	31,650	31,650
CLERICAL PART-TIME WAGES	31,323	24,205	24,205
OVERTIME NON-POLICE FICA	16,859	28,913	47,981
OVERTIME CHIEF & SGTS-MEDICARE	27,887	24,337	24,253
OVERTIME PATROL MEDICARE	152,252	157,026	132,607
LONGEVITY NON-POLICE FICA	1,920	5,980	3,660
LONGEVITY MEDICARE	17,372	23,800	21,700
HOLIDAY PAY NON-POLICE -FICA	8,454	5,000	6,000
HOLIDAY PAY POLICE MEDICARE	63,450	60,000	60,000
FICA	46,689	47,824	50,137
HOSPITALIZATION	400,517	295,534	293,157
HOSPITALIZATION - IN LIEU OF COVERAGE	25,029	30,000	30,000
HOSPITALIZATION - RETIREE	184,424	182,313	186,493
HOSPITALIZATION-LIEU-PAYROLL	7,116	-	-
EMPLOYEE LIFE INSURANCE	9,200	9,761	10,181
RETIREMENT CONTRIBUTION	197,036	221,113	239,848
DENTAL/ OPTICAL	25,209	32,600	33,600
WORKER'S COMP. INSURANCE	25,452	43,853	43,634
UNEMPLOYMENT COMP.INSURANCE	2,139	1,682	1,726
SEVERANCE SICK PAY	27,376	25,528	25,378
PRINTING & OFFICE SUPPLY	12,862	13,500	13,000
UNIFORM EXPENSE	-	1,500	1,500
UNIFORM ALLOWANCE	23,707	22,125	22,750
DOG WARDEN SUPPLIES & EXPENSE	-	1,000	1,000
GAS,OIL, LUBRICANTS	42,310	39,710	39,500
OPERATING SUPPLIES	10,653	10,000	10,714
LEGAL SERVICES	84,602	90,000	90,000
SCHOOL LIAISON	46,784	47,000	48,000
CONTRACTUAL SERVICES	51,069	51,614	51,900
BOARD OF PRISONERS	683	750	750
TELEPHONE	29,417	23,841	23,841
COMPUTER RENTAL	6,572	8,053	8,053
EQUIPMENT RENTAL	81,464	91,296	89,300
PROFESSIONAL DEVELOPMENT	8,588	15,000	15,000
TRAVEL	2,100	2,000	2,100
GENERAL INSURANCE	27,729	36,187	33,552
MAINTENANCE & REPAIRS- EQUIP	15,861	24,000	24,000
EMPLOYEE TRAINING	3,599	-	-
EMPLOYEE TRAINING- REIMBURSE	4,500	4,500	4,000
PSAP TRAINING REIMBURSEMENT	2,505	3,500	3,500
DUES & SUBSCRIPTIONS	414	1,000	800
RESERVE PROGRAM SUPPLIES & EX	1,202	1,200	1,200
MISCELLANEOUS	195	1,000	1,000
INSURANCE LOSSES & DED	130	5,000	5,000
NEW EQUIPMENT	11,350	17,900	29,400
NEW EQUIPMENT- COMPUTER	2,379	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.

The fire department responded to 1563 calls for service in 2011. Medical emergencies comprised the primary response. Also included were calls for fire, technical rescue and service calls.

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



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FIRE DEPARTMENT	970,816	903,381	1,043,985
SUPERVISOR SALARIES	63,960	63,610	66,600
EMPLOYEE WAGES	2,216	-	-
DISPATCHER SALARIES	47,524	42,058	51,316
FIRE/EMS PAYROLL	170,765	180,000	193,860
BUSINESS INSPECTION	30,945	24,000	25,848
RENTAL/VACANT/CODE	5,734	6,000	6,462
ADMIN	7,437	5,000	5,385
HYDRANT MAINTENANCE	4,325	9,000	9,693
EVENT WAGES	7,813	15,000	16,155
TRAINING WAGES	39,912	41,000	44,157
MAINTENANCE	17,856	20,000	21,540
OVERTIME NON-POLICE FICA	-	5,118	5,762
LONGEVITY MEDICARE	-	700	700
FICA	4,611	4,834	5,713
HOSPITALIZATION	25,854	18,370	18,089
HOSPITALIZATION - RETIREE	11,083	11,281	12,438
HOSPITALIZATION-LIEU-PAYROLL	346	-	-
EMPLOYEE LIFE INSURANCE	2,942	6,172	6,283
RETIREMENT CONTRIBUTION	10,006	11,414	16,105
DEFINED CONTRIBUTION	13,238	10,000	13,000
DENTAL/ OPTICAL	2,323	1,400	1,400
WORKER'S COMP. INSURANCE	9,795	14,281	15,279
UNEMPLOYMENT COMP.INSURANCE	55	174	189
SEVERANCE SICK PAY	1,663	965	1,001
PRINTING & OFFICE SUPPLY	5,056	3,500	3,500
UNIFORM ALLOWANCE	258	325	325
GAS,OIL, LUBRICANTS	19,363	15,675	20,000
OPERATING SUPPLIES	3,238	5,000	4,000
CONTRACTUAL SERVICES	7,963	-	-
CONTRACTED MEDICAL LABOR	240,657	200,000	208,000
CONTRACT SVCS - COMP SOFT	1,885	6,987	6,850
TELEPHONE	13,345	11,243	11,243
ALARM SYSTEM	695	-	-
COMPUTER RENTAL	2,182	2,401	2,401
EQUIPMENT RENTAL	9,051	9,084	125,000
PROFESSIONAL DEVELOPMENT	17,836	10,000	10,000
TRAVEL	2,974	2,500	2,500
GENERAL INSURANCE	15,779	15,279	19,092
LIGHT & POWER	5,029	7,000	5,000
LIGHT & POWER - Training Center	1,553	3,000	1,500
HEAT-BUILDING	4,401	8,200	1,000
HEAT-BUILDING - Training Center	2,756	5,000	4,000
WATER & SEWER CHARGES	1,721	2,200	2,000
MAINTENANCE & REPAIRS- EQUIP	48,988	26,500	5,000
MAINTENANCE & REPAIR - BUILDING	19,966	25,000	25,000
DUES & SUBSCRIPTIONS	8,489	5,000	5,000
MISCELLANEOUS	9,169	3,000	3,000
NEW EQUIPMENT	26,816	26,110	20,600
ALS MEDICAL SUPPLIES AND EQUIPMENT	21,245	14,000	12,000
NEW EQUIP - FIRE DEPT TURNOUT	-	6,000	10,000

PROTECTIVE SERVICES (BUILDING DEPARTMENT)

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

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

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



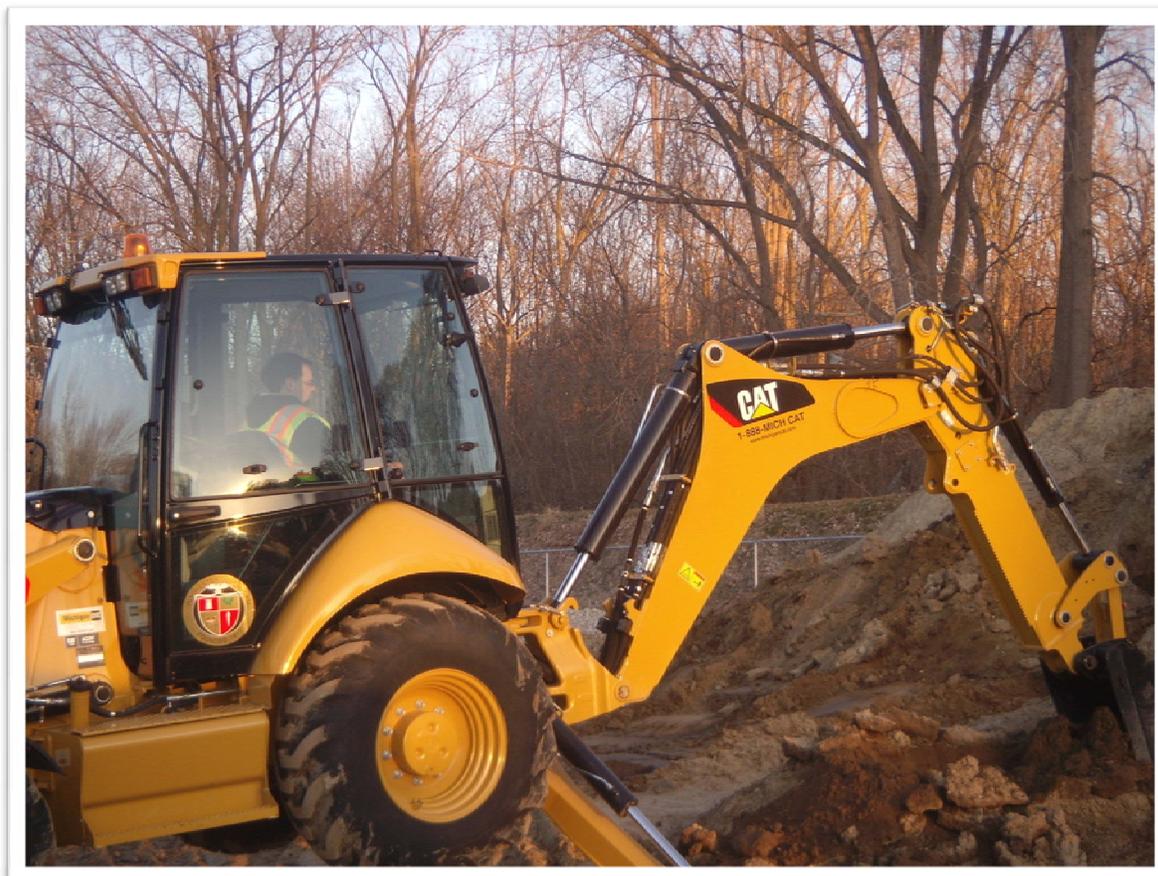
APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
PROTECTIVE INSPECTIONS	144,704	155,173	149,954
EMPLOYEE WAGES	31,645	54,464	46,352
PART TIME WAGES	51,673	26,000	26,000
OVERTIME WAGES	-	266	203
LONGEVITY	1,167	2,100	2,100
FICA	6,318	6,336	5,863
HOSPITALIZATION	6,069	15,809	5,841
HOSPITALIZATION - IN LIEU OF COVERAGE	-	-	1,800
HOSPITALIZATION - RETIREE	2,819	5,656	7,385
HOSPITALIZATION - LIEU - PAYROLL	346	-	-
EMPLOYEE LIFE INSURANCE	241	666	491
RETIREMENT CONTRIBUTION	3,353	4,974	7,427
DENTAL/ OPTICAL	1,400	2,159	1,922
WORKER'S COMP. INSURANCE	622	1,150	1,119
UNEMPLOYMENT COMP.INSURANCE	334	145	133
SEVERANCE SICK PAY	252	848	718
OPERATING SUPPLIES	-	200	200
CONTRACTUAL SERVICES	5,267	-	8,000
PLUMBING INPECTOR - CONTRACTED	8,003	8,000	8,000
MECHANICAL INSPECTOR - CONTRACTED	23,594	24,000	24,000
PROFESSIONAL DEVELOPMENT	615	1,000	1,000
TRAVEL	516	800	800
DUES & SUBSCRIPTIONS	398	500	500
MISCELLANEOUS	75	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.



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
PUBLIC WORKS	740,614	309,309	353,159
SUPERVISOR SALARIES	33,101	16,400	4,300
EMPLOYEE WAGES	186,884	23,926	50,403
PART TIME WAGES	25,523	2,000	8,424
OVERTIME WAGES	19,274	3,332	5,802
LONGEVITY	4,959	595	1,043
FICA	20,728	3,742	5,475
HOSPITALIZATION	41,021	4,691	5,531
HOSPITALIZATION-LIEU/ COVERAGE	-	1,800	2,400
HOSPITALIZATION - RETIREE	27,045	4,092	5,395
HOSPITALIZATION-LIEU-PAYROLL	9,407	-	-
EMPLOYEE LIFE INSURANCE	1,372	328	438
RETIREMENT CONTRIBUTION	26,124	3,090	7,080
DEFINED CONTRIBUTION	2,855	1,994	296
DENTAL/ OPTICAL	4,620	990	1,300
WORKER'S COMP. INSURANCE	8,592	2,536	3,716
UNEMPLOYMENT COMP.INSURANCE	881	49	89
SEVERANCE SICK PAY	5,402	614	809
UNIFORM ALLOWANCE	11,360	13,440	11,520
TOOLS & EQUIPMENT	1,413	5,000	5,000
OPERATING SUPPLIES	17,648	10,000	10,000
CONTRACTUAL SERVICES	12,251	30,500	13,700
TELEPHONE	4,560	6,182	6,182
COMPUTER RENTAL	1,719	1,946	1,946
EQUIPMENT RENTAL	126,832	54,762	54,762
PROFESSIONAL DEVELOPMENT	5,981	5,000	5,000
TRAVEL	126	100	150
LIGHT & POWER	99,392	110,000	100,000
STREET LIGHTING - HOA	40,083	-	40,000
DUES & SUBSCRIPTIONS	1,454	700	900
MISCELLANEOUS	8	1,000	1,000
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.



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
SANITATION	711,961	669,000	670,000
REFUSE COLLECTION CONTRACT	634,340	653,000	650,000
ENHANCED RECYCLING CONTRACT	350	-	-
SANITATION LAND FILL- FEES	22,238	-	-
LEAF DISPOSAL	23,643	-	-
VACTOR DISPOSAL- STORM SEWER	19,941	-	-
COMMUNITY HAZARDOUS WASTE PROGRAM	11,088	14,000	14,000
S.O.C.R.R.A	-	-	4,000
MISCELLANEOUS	361	2,000	2,000
ENVIRONMENTAL SERVICES	0	350,387	401,162
EMPLOYEE WAGES	-	89,556	75,979
PART TIME WAGES	-	20,000	21,060
OVERTIME WAGES	-	15,664	13,136
LONGEVITY	-	406	2,149
FICA	-	-	8,875
HOSPITAL	-	-	10,499
HOSPITALIZATION-LIEU/ COVERAGE	-	-	3,600
HOSPITAL RETIREE	-	-	7,813
EMPLOYEE LIFE INSURANCE	-	-	604
RETIREMENT CONTRIBUTION	-	-	10,469
DENTAL/OPTICAL	-	-	1,930
WORKER'S COMP. INSURANCE	-	-	5,964
UNEMPLOYMENT COMP. INSURANCE	-	-	168
SICK PAY	-	-	1,172
EQUIPMENT RENTAL	-	182,761	188,244
SANITATION LAND FILL- ROLL OFFS	-	18,000	18,000
LEAF DISPOSAL	-	22,000	25,000
MISCELLANEOUS	-	2,000	6,500

PARKS AND RECREATION DEPARTMENT

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

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



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
PARKS & RECREATION	510,589	469,374	568,689
SUPERVISOR SALARIES	3,086	-	-
EMPLOYEE WAGES	114,412	112,835	146,520
PART TIME WAGES	27,691	10,000	10,920
OVERTIME WAGES	14,032	9,396	18,130
LONGEVITY	2,622	3,500	3,367
FICA	12,697	10,672	13,938
HOSPITALIZATION	25,093	28,038	25,343
HOSPITALIZATION - RETIREE	13,935	11,832	14,989
EMPLOYEE LIFE INSURANCE	509	1,003	1,281
RETIREMENT CONTRIBUTION	13,298	14,909	20,085
DEFINED CONTRIBUTION	266	-	-
DENTAL/ OPTICAL	2,098	3,360	4,270
WORKER'S COMP. INSURANCE	2,585	2,911	4,494
UNEMPLOYMENT COMP.INSURANCE	236	197	218
SEVERANCE SICK PAY	1,804	1,775	2,248
UNIFORM ALLOWANCE	1,920	1,920	1,920
TOOLS & EQUIPMENT	1,620	2,000	2,000
COMMUNITY HOUSE-MAINTENANCE	31,398	28,000	28,000
BUILDING MAINTENANCE-MATERIAL	8,133	5,000	8,000
GROUNDS MAINTENANCE-MATERIALS	7,282	6,000	7,500
CONTRACTUAL SERVICES	11,902	11,300	33,300
CONTRACT SVCS - GYPSY MOTH	11,280	-	11,000
TELEPHONE	504	654	654
EQUIPMENT RENTAL	68,532	69,406	69,406
PROFESSIONAL DEVELOPMENT	-	1,000	1,500
TRAVEL	-	200	250
RECREATION PROGRAM - RARA	75,337	76,876	78,058
DINOSAUR HILL NATURE PRESERVE	28,178	27,000	27,000
TRAILWAY-PAINT CREEK	17,540	18,000	18,000
TRAILWAY-CLINTON RIVER	-	500	500
LIGHT & POWER	5,552	4,000	7,500
HEAT-BUILDING	4,379	5,000	6,000
WATER & SEWER CHARGES	1,027	900	900
DUES & SUBSCRIPTIONS	165	190	400
MISCELLANEOUS	17	-	-
SITE IMPROVEMENT	1,200	1,000	1,000
NEW EQUIPMENT	258	-	-

CIVIC CENTER (MUNICIPAL FACILITIES MAINTENANCE)

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



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
CIVIC CENTER	77,765	61,174	90,632
EMPLOYEE WAGES	2,991	1,988	8,982
PART TIME WAGES	108	-	3,276
OVERTIME WAGES	99	1,147	-
LONGEVITY	-	-	266
FICA	-	-	1,098
HOSPITALIZATION	-	-	1,267
HOSPITALIZATION-LIEU/ COVERAGE	-	-	240
HOSPITALIZATION - RETIREE	-	-	925
EMPLOYEE LIFE INSURANCE	-	-	65
RETIREMENT CONTRIBUTION	-	-	1,239
DENTAL/ OPTICAL	-	-	236
WORKER'S COMP. INSURANCE	-	-	676
UNEMPLOYMENT COMP.INSURANCE	-	-	23
SEVERANCE SICK PAY	-	-	139
JANITORIAL SUPPLIES	946	1,300	1,200
BUILDING MAINTENANCE-MATERIAL	3,504	1,500	1,500
GROUNDS MAINTENANCE-MATERIALS	1,851	500	1,000
CONTRACTUAL SERVICES	33,474	29,339	29,250
EQUIPMENT RENTAL	1,925	-	-
LIGHT & POWER	24,116	14,000	28,000
HEAT-BUILDING	5,162	7,500	7,500
WATER & SEWER CHARGES	3,097	2,200	2,500
MAINTENANCE & REPAIRS - EQUIP	51	-	50
MISCELLANEOUS	442	200	200
SITE IMPROVEMENT	-	1,500	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.



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
GENERAL SERVICES	368,292	404,221	360,665
POSTAGE	18,367	24,000	22,900
PRINTING & OFFICE SUPPLIES	42,571	38,000	42,000
LEGAL SERVICES	55,126	75,000	60,000
AUDITING	22,976	15,327	15,509
CONTRACTUAL SERVICES	6,510	66,600	48,916
CONTRACT SVCS - WEB SITE	-	312	11,318
ENGINEERING SERVICES	58,733	52,480	34,970
CONTRACT - COMP MTC T&M	-	510	520
TELEPHONE	14,529	7,524	7,524
COMPUTER RENTAL	16,100	18,647	18,647
PROFESSIONAL DEVELOPMENT	185	500	500
TRAVEL	366	500	500
EDUCATION REIMBURSEMENT	-	7,000	7,000
COMMUNITY AFFAIRS	14,597	13,100	13,100
COMMUNITY AFFAIRS - INTERNAL	8,682	10,000	10,000
PUBLISHING LEGAL NOTICES ETC	8,613	10,000	10,000
GENERAL INSURANCE	11,373	16,221	13,761
MAINTENANCE & REPAIRS - EQUIP	-	500	500
HEALTH CARE CLAIMS TAX	-	8,000	8,000
EMPLOYEE TRAINING	349	2,000	2,000
CASH-SHORT OR OVER	79	-	-
MISCELLANEOUS	13,011	500	500
REFUND- TAX ALLOCATION	75,019	25,000	20,000
INSURANCE LOSSES & DED	750	10,000	10,000
NEW EQUIPMENT	356	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.



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
BOARD OF REVIEW	1,823	2,573	2,573
BOARD OF REVIEW MEMBER WAGES	1,725	2,250	2,250
FICA	98	173	173
MISCELLANEOUS	-	150	150
ZONING BOARD OF APPEALS	3,204	2,175	2,175
ZONING BOARD OF APPEALS	2,750	2,000	2,000
FICA	210	175	175
CONTRACTUAL SERVICES	215	-	-
MISCELLANEOUS	29	-	-
PLANNING COMMISSION	37,966	44,550	45,168
PLANNING COMM- SALARIES	5,390	6,000	6,000
FICA	412	450	450
CONTRACTUAL SERVICES	26,508	28,200	28,740
CONTRACT SVCS - CABLE CASTING	4,107	3,900	3,978
ENGINEERING SERVICES	-	5,000	5,000
MISCELLANEOUS	1,549	1,000	1,000
HISTORICAL COMMISSION	6,951	10,000	10,000
MISCELLANEOUS	6,951	10,000	10,000

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

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



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
LIBRARY	421,049	417,578	423,995
PUBLIC LIBRARY-CONTRIBUTION	421,049	417,578	423,995
OLDER PERSONS COMMISSION	50,878	50,677	52,100
OPC - CONTRIBUTION	50,878	50,677	52,100
CONTINGENCY	1,980	50,000	50,000
BUDGET CONTINGENCIES	1,980	50,000	50,000
APPROPRIATIONS TO OTHER FUNDS	1,010,679	1,052,131	896,532
TRANS TO MVH MAJOR STREET FUND	42,588	-	164,961
TRANS TO MVH LOCAL STREET FUND	508,225	301,117	132,509
TRANS TO CEMETERY FUND	90,996	80,274	108,499
TRANS TO FIRE EQUIP RESERVE	150,000	100,000	-
TRANS TO CAPITAL PROJ OTHER	149,870	449,659	369,747
TRANS TO AUTO PARKING FUND	69,000	111,893	120,816
TRANSFER TO OPC - DEBT FUND	-	9,188	-

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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.



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 202 MAJOR STREETS FUND- REVENUE	\$514,210	\$507,863	\$1,043,571
Non-Departmental Revenues	514,210	507,863	866,052
GAS & WEIGHT TAX	454,804	466,063	466,063
TRUNKLINE MAINTENANCE	9,085	36,300	36,300
STATE GRANTS	-	-	177,685
INTEREST INCOME	-	2,500	2,500
INTEREST ON CERTIFICATE OF DEPOSIT	3,353	-	-
INTEREST INCOME - FIRST PLACE	190	-	-
INTEREST INCOME -M BANK	1,689	-	-
MISCELLANEOUS	-	500	16,043
TRANSFER-GENERAL FUND	42,588	-	164,961
TRANSFER- S.A.D. or DDA	2,500	2,500	2,500
APPROP. FUND BALANCE	0	0	177,519

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 202 MAJOR STREETS FUND- EXPENDITURES	\$487,602	\$457,574	\$1,043,572
MAJOR STREETS	247,018	369,036	736,033
MAJOR ST IMPROVEMENTS	23,143	39,824	379,656
SUPERVISOR SALARIES	8,654	14,400	14,800
LONGEVITY	179	-	140
FICA	750	1,193	1,167
HOSPITAL	1,484	-	1,168
HOSPITAL RETIREE	978	1,440	1,494
HOSPITALIZATION-LIEU-PAYROLL	340	-	-
EMPLOYEE LIFE INSURANCE	50	95	107
RETIREMENT CONTRIBUTION	945	-	-
DEFINED CONTRIBUTION	746	-	1,184
DENTAL/OPTICAL	167	200	200
WORKER'S COMP INSURANCE	-	955	915
UNEMPLOYMENT COMP.INSURANCE	-	12	12
SICK PAY	195	216	224
ENGINEERING SERVICES	5,440	10,313	52,795
ENG SERV - BRIDGES	61	11,000	11,000
CONTRACT CONSTRUCTION	3,084	-	294,450
CONTRACT SVCS - STORMWATER	69	-	-
MAINTENANCE	147,513	165,762	190,415
SUPERVISOR SALARIES	1,939	6,400	-
EMPLOYEE WAGES	29,407	19,990	23,469
PART TIME WAGES	1,430	2,000	2,340
OVERTIME WAGES	4,916	3,130	2,467
LONGEVITY	751	567	511
FICA	3,141	2,614	2,378
HOSPITAL	6,217	3,065	2,323
HOSPITALIZATION-LIEU/ COVERAGE	-	-	1,320
HOSPITAL RETIREE	4,099	2,696	2,398
HOSPITALIZATION-LIEU-PAYROLL	1,426	-	-
EMPLOYEE LIFE INSURANCE	208	174	169
RETIREMENT CONTRIBUTION	3,959	2,590	3,389
DEFINED CONTRIBUTION	167	-	-
DENTAL/OPTICAL	700	640	568
WORKER'S COMP INSURANCE	-	1,863	1,690
UNEMPLOYMENT COMP.INSURANCE	-	35	34
SICK PAY	819	404	360
MAINTENANCE MATERIALS	1,267	4,000	4,000
CONTRACTUAL SERVICES	17,968	40,000	20,000
CONTRACT SVCS - JOINT SEALING	1,350	25,000	20,000
CONTRACT SVCS - TREE TRIMMING	16,450	37,000	75,000
EQUIPMENT RENTAL	51,300	9,594	20,000
VACTOR DISPOSAL- STORM SEWER	-	4,000	8,000

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
TRAFFIC SERVICE	36,237	75,647	66,133
SUPERVISOR SALARIES	-	3,200	-
EMPLOYEE WAGES	-	9,555	9,747
OVERTIME WAGES	-	779	438
LONGEVITY	-	231	168
FICA	-	1,155	900
HOSPITAL	-	1,060	467
HOSPITALIZATION-LIEU/ COVERAGE	-	-	600
HOSPITAL RETIREE	-	1,299	991
EMPLOYEE LIFE INSURANCE	-	84	70
RETIREMENT CONTRIBUTION	-	1,233	1,416
DENTAL/OPTICAL	-	324	232
WORKER'S COMP INSURANCE	-	825	644
UNEMPLOYMENT COMP.INSURANCE	-	14	10
SICK PAY	-	195	149
TRAFFIC SIGNS	10,518	12,000	12,000
MAINTENANCE MATERIALS	827	-	-
CONTRACTUAL SERVICES	15,396	18,000	18,000
CONTRACT SVCS - TRAFFIC SIGNAL	9,496	25,500	20,000
EQUIPMENT RENTAL	-	193	300
WINTER MAINTENANCE	40,125	87,803	99,829
SUPERVISOR SALARIES	138	-	-
EMPLOYEE WAGES	3,520	19,990	18,587
PART TIME WAGES	6	4,000	2,340
OVERTIME WAGES	2,940	9,867	8,138
LONGEVITY	137	560	546
FICA	572	2,184	1,936
HOSPITAL	1,131	3,147	2,345
HOSPITALIZATION-LIEU/ COVERAGE	-	-	480
HOSPITAL RETIREE	746	2,055	1,913
HOSPITALIZATION-LIEU-PAYROLL	259	-	-
EMPLOYEE LIFE INSURANCE	38	132	134
RETIREMENT CONTRIBUTION	720	2,589	2,564
DEFINED CONTRIBUTION	12	-	-
DENTAL/OPTICAL	127	512	486
WORKER'S COMP INSURANCE	-	1,544	1,242
UNEMPLOYMENT COMP.INSURANCE	-	35	30
SICK PAY	149	308	287
MAINTENANCE MATERIALS	24,509	12,000	25,000
CONTRACT SVCS - SNOW HAUL	-	-	5,000
EQUIPMENT RENTAL	5,120	28,880	28,800

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
NON-TRUNKLINE MAJOR STREETS	6,696	9,700	7,929
EMPLOYEE WAGES	-	1,930	1,850
OVERTIME WAGES	-	28	-
FICA	-	150	148
HOSPITALIZATION	-	765	656
HOSPITALIZATION - RETIREE	-	193	185
EMPLOYEE LIFE INSURANCE	-	43	42
RETIREMENT CONTRIBUTION	-	243	248
DENTAL/OPTICAL	-	70	70
WORKER'S COMP INSURANCE	1,924	9	8
UNEMPLOYMENT COMP.INSURANCE	-	3	3
SEVERANCE/SICK PAY	-	29	28
PRINTING & OFFICE SUPPLIES	-	100	-
AUDITING	1,645	1,326	818
CONTRACTUAL SERVICES	42	-	-
COMPUTER RENTAL	1,233	1,633	1,633
GENERAL INSURANCE	1,852	3,128	2,241
MISCELLANEOUS	-	50	-

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
TRUNKLINE MAJOR STREETS	13,888	78,838	65,958
TRUNKLINE SURFACE MAINTENANCE	3,541	16,452	15,155
EMPLOYEE WAGES	1,021	7,548	7,032
PART TIME WAGES	114	-	468
OVERTIME WAGES	603	1,398	878
LONGEVITY	34	189	182
FICA	141	724	711
HOSPITAL	279	1,015	656
HOSPITALIZATION-LIEU/ COVERAGE	-	-	240
HOSPITAL RETIREE	184	774	721
HOSPITALIZATION - LIEU - PAYROLL	64	-	-
EMPLOYEE LIFE INSURANCE	9	50	51
RETIREMENT CONTRIBUTION	177	975	967
DENTAL/OPTICAL	31	190	180
WORKER'S COMP INSURANCE	-	492	451
UNEMPLOYMENT COMP.INSURANCE	-	9	10
SICK PAY	37	116	108
MAINTENANCE MATERIALS	193	1,000	1,000
EQUIPMENT RENTAL	654	1,972	1,500
TRUNKLINE SWEEPING	3,457	6,962	8,729
EMPLOYEE WAGES	48	1,988	2,981
OVERTIME WAGES	914	502	591
LONGEVITY	20	56	98
FICA	83	197	288
HOSPITAL	165	367	422
HOSPITALIZATION-LIEU/ COVERAGE	-	-	120
HOSPITAL RETIREE	109	204	308
HOSPITALIZATION - LIEU - PAYROLL	38	-	-
EMPLOYEE LIFE INSURANCE	6	13	21
RETIREMENT CONTRIBUTION	105	257	413
DENTAL/OPTICAL	19	48	76
WORKER'S COMP INSURANCE	-	132	196
UNEMPLOYMENT COMP.INSURANCE	-	2	3
SICK PAY	22	31	46
EQUIPMENT RENTAL	1,930	3,165	3,165
TRUNKLINE DRAINAGE	939	5,900	4,008
EMPLOYEE WAGES	183	2,485	1,491
PART TIME WAGES	12	-	-
OVERTIME WAGES	-	-	143
LONGEVITY	4	63	49
FICA	16	226	134
HOSPITAL	31	331	175
HOSPITAL RETIREE	21	255	154
HOSPITALIZATION - LIEU - PAYROLL	7	-	-
EMPLOYEE LIFE INSURANCE	1	16	11
RETIREMENT CONTRIBUTION	20	321	206
DENTAL/OPTICAL	4	70	42
WORKER'S COMP INSURANCE	-	156	77
UNEMPLOYMENT COMP.INSURANCE	-	3	2
SICK PAY	4	38	23
EQUIPMENT RENTAL	635	1,936	1,500
TRUNKLINE TRAFFIC SERVICE	518	0	0
MAINTENANCE MATERIALS	518	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
TRUNKLINE WINTER MAINTENANCE	5,433	49,524	38,066
EMPLOYEE WAGES	73	17,543	11,133
OVERTIME WAGES	534	6,719	5,042
LONGEVITY	13	483	371
FICA	53	1,655	1,068
HOSPITAL	104	2,713	1,784
HOSPITALIZATION-LIEU/ COVERAGE	-	-	360
HOSPITAL RETIREE	69	1,803	1,150
HOSPITALIZATION - LIEU - PAYROLL	24	-	-
EMPLOYEE LIFE INSURANCE	3	116	80
RETIREMENT CONTRIBUTION	66	2,271	1,542
DENTAL/OPTICAL	12	450	284
WORKER'S COMP INSURANCE	-	1,141	727
UNEMPLOYMENT COMP.INSURANCE	-	20	13
SICK PAY	14	270	173
MAINTENANCE MATERIALS	3,651	6,000	6,000
EQUIPMENT RENTAL	817	8,340	8,340
OTHER EXPENDITURES	220,000	0	233,651
APPROPRIATIONS TO OTHER FUNDS	220,000	0	233,651
TRANS TO MVH LOCAL STREET FUND	220,000	-	233,651

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 203 LOCAL STREETS FUND - REVENUE	\$981,906	\$1,223,211	\$922,231
Non-Departmental Revenues	981,906	518,211	622,231
GAS & WEIGHT TAX	198,887	202,089	202,089
INVESTMENTS	-	2,500	2,500
INTEREST ON CERTIFICATE OF DEP	2,153	-	-
FLAGSTAR BANK INTEREST	1,440	-	-
SPECIAL ASSESS COLLECT	18,247	12,005	12,005
SOUTH STREET SAD	-	-	38,977
REIMBURSEMENT -- OTHER	32,309	-	-
MISC. INCOME	645	500	500
TRANSFER - GENERAL FUND	508,225	301,117	132,509
TRANSFER FROM MAJOR STREETS	220,000	-	233,651
Fund Balance Use	0	705,000	300,000
APPROP. FUND BALANCE	-	705,000	300,000

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 203 LOCAL STREETS FUND - EXPENDITURES	\$815,296	\$1,223,211	\$922,230
LOCAL STREET IMPROVEMENT	453,473	759,361	467,386
SUPERVISOR SALARIES	8,862	14,400	14,800
LONGEVITY	184	-	140
FICA	768	1,193	1,167
HOSPITAL	1,519	-	1,168
HOSPITAL RETIREE	1,002	1,440	1,494
HOSPITALIZATION-LIEU-PAYROLL	348	-	-
EMPLOYEE LIFE INSURANCE	51	95	107
RETIREMENT CONTRIBUTION	968	-	-
DEFINED CONTRIBUTION	764	1,152	1,184
DENTAL/OPTICAL	171	200	200
WORKER'S COMP INSURANCE	-	955	915
UNEMPLOYMENT COMP.INSURANCE	-	12	12
SICK PAY	200	216	224
ENGINEERING SERVICES	50,747	4,125	71,545
ENG SERV - STORMWATER	1,697	-	-
CONTRACT CONSTRUCTION	307,151	30,573	374,430
SOUTH STREET SAD	-	705,000	-
SOUTH STREET CONSTRUCTION	79,043	-	-
STREET MAINTENANCE	267,827	281,889	283,156
SUPERVISOR SALARIES	1,800	6,400	-
EMPLOYEE WAGES	84,523	26,928	30,406
PART TIME WAGES	3,527	2,000	2,340
OVERTIME WAGES	6,507	868	1,012
LONGEVITY	1,924	686	658
FICA	8,042	3,279	3,057
HOSPITAL	15,916	4,183	2,875
HOSPITALIZATION-LIEU/ COVERAGE	-	-	1,800
HOSPITAL RETIREE	10,493	3,401	3,106
HOSPITALIZATION - LIEU - PAYROLL	3,650	-	-
EMPLOYEE LIFE INSURANCE	532	220	219
RETIREMENT CONTRIBUTION	10,136	3,479	4,338
DEFINED CONTRIBUTION	155	-	-
DENTAL/OPTICAL	1,793	812	732
WORKER'S COMP INSURANCE	-	2,317	2,103
UNEMPLOYMENT COMP.INSURANCE	-	43	42
SICK PAY	2,096	510	466
MAINTENANCE MATERIALS	2,887	10,000	5,000
CONTRACTUAL SERVICES	16,153	80,000	40,000
CONTRACTUAL SVCS - JOINT SEALING	1,480	75,000	50,000
CONTRACT SVCS - TREE TRIMMING	23,865	25,000	75,000
EQUIPMENT RENTAL	72,349	26,763	50,000
VACTOR DISPOSAL- STORM SEWER	-	10,000	10,000

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
TRAFFIC SERVICE	30,032	56,818	52,552
SUPERVISOR SALARIES	-	6,400	-
EMPLOYEE WAGES	2,988	11,524	13,474
PART TIME WAGES	372	-	-
OVERTIME WAGES	221	868	653
LONGEVITY	67	280	168
FICA	278	1,633	1,238
HOSPITAL	550	994	350
HOSPITALIZATION-LIEU/ COVERAGE	-	-	1,080
HOSPITAL RETIREE	363	1,820	1,364
HOSPITALIZATION - LIEU - PAYROLL	126	-	-
EMPLOYEE LIFE INSURANCE	18	118	97
RETIREMENT CONTRIBUTION	350	1,487	2,004
DENTAL/OPTICAL	62	430	304
WORKER'S COMP INSURANCE	-	1,181	901
UNEMPLOYMENT COMP.INSURANCE	-	19	14
SICK PAY	72	273	205
TRAFFIC SIGNS	13,667	18,000	18,000
MAINTENANCE MATERIALS	654	-	-
CONTRACTUAL SERVICES	6,594	10,000	10,200
EQUIPMENT RENTAL	3,650	1,791	2,500
WINTER MAINTENANCE	53,893	109,005	102,437
EMPLOYEE WAGES	3,780	23,009	21,090
PART TIME WAGES	87	4,000	2,340
OVERTIME WAGES	4,325	7,761	5,855
LONGEVITY	168	630	609
FICA	702	2,467	2,174
HOSPITAL	1,390	3,882	2,934
HOSPITALIZATION-LIEU/ COVERAGE	-	-	600
HOSPITAL RETIREE	916	2,364	2,170
HOSPITALIZATION - LIEU - PAYROLL	319	-	-
EMPLOYEE LIFE INSURANCE	46	152	152
RETIREMENT CONTRIBUTION	885	2,979	2,908
DENTAL/OPTICAL	157	588	548
WORKER'S COMP INSURANCE	-	1,741	1,390
UNEMPLOYMENT COMP.INSURANCE	-	38	33
SICK PAY	183	355	325
MAINTENANCE MATERIALS	32,855	35,000	35,000
EQUIPMENT RENTAL	8,081	24,039	24,309
ADMINISTRATION	10,070	16,138	16,700
EMPLOYEE WAGES	-	1,930	1,850
OVERTIME WAGES	-	28	-
FICA	-	150	148
HOSPITALIZATION	-	765	656
HOSPITALIZATION - RETIREE	-	193	185
EMPLOYEE LIFE INSURANCE	-	43	42
RETIREMENT CONTRIBUTION	-	243	248
DENTAL/OPTICAL	-	70	70
WORKER'S COMP. INSURANCE	3,696	9	8
UNEMPLOYMENT COMP.INSURANCE	-	3	3
SEVERANCE/SICK PAY	-	29	28
PRINTING & OFFICE SUPPLIES	-	100	100
AUDITING	1,031	728	1,368
CONTRACTUAL SERVICES	473	8,500	8,500
COMPUTER RENTAL	2,763	1,047	1,047
GENERAL INSURANCE	1,941	2,200	2,348
CASH-SHORT OR OVER	(3)	-	-
MISCELLANEOUS	170	100	100

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.



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 265 DRUG LAW ENFORCEMENT - REVENUE	\$5,460	\$64,000	\$64,000
INCOME ON INVESTMENTS	-	100	100
SALE OF CONFISCATED ASSETS	5,100	4,000	4,000
REIMBURSEMENT -- OTHER	-	54,000	54,000
MISCELLANEOUS INCOME	360	-	-
APPROPRIATED FUND BALANCE	-	5,900	5,900
FUND: 265 DRUG LAW ENFORCEMENT - EXPENDITURES	\$26,599	\$64,000	\$64,000
REFUNDS & REBATES	26,000	54,000	54,000
NEW EQUIPMENT	599	10,000	10,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

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



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 275 COMMUNITY DEVELOPMENT BLOCK GRANT - REVENUE	\$4	\$0	\$0
INTEREST ON INV- CHASE SAVINGS	4	-	-
FUND: 275 COMMUNITY DEVELOPMENT BLOCK GRANT - EXPENDITURES	\$1,510	\$0	\$0
C.D.B.G. PROGRAMS	1,510	0	0
REHABILITATION PROJECT COSTS	1,510	-	-
FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT - REVENUE	\$47,001	\$25,000	\$25,000
2010 COMMUNITY DEVELOPMENT - OAKLAND CO.	26,370	25,000	25,000
2008 COMMUNITY DEVELOPMENT - OAKLAND CO.	4,000	-	-
2011 COMMUNITY DEVELOPMENT - HCA TITLE 11	16,631	-	-
FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT - EXPENDITURES	\$44,813	\$25,000	\$25,000
C.D.B.G. PROGRAMS	44,813	25,000	25,000
2008 SIDEWALK IMPROVEMENTS	4,000	-	-
2010 HANDICAPPED BUILDING IMPROVEMENTS	40,813	-	-
2012 HANDICAPPED PARK IMPROVE.	-	25,000	-
2014 HANDICAPPED PARK IMPROVE.	-	-	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.



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 209 CEMETERY - REVENUE	\$140,668	\$158,674	\$159,499
OPENING & CLOSING	23,150	30,000	20,000
MARKERS	5,814	15,000	5,000
SALE OF LOTS	18,790	30,000	20,000
INCOME ON INVESTMENTS	-	3,100	1,000
INTEREST ON CERTIFICATE OF DEP	408	-	-
WOLVERINE BANK-INTEREST INCOME	1,510	-	-
MISC - INCOME	-	300	-
TRANSFER-GENERAL FUND	90,996	80,274	108,499
APPROPRIATED FUND BALANCE	-	-	5,000
FUND: 209 CEMETERY - EXPENDITURES	\$155,448	\$158,674	\$159,500
SUPERVISOR SALARIES	1,939	3,600	3,700
EMPLOYEE WAGES	42,048	39,141	38,484
PART TIME WAGES	677	-	1,404
OVERTIME WAGES	1,062	1,901	1,971
LONGEVITY	878	1,806	1,771
FICA	4,249	3,799	3,962
HOSPITALIZATION	8,397	13,970	11,343
HOSPITALIZATION-LIEU/ COVERAGE	-	-	300
HOSPITALIZATION - RETIREE	4,663	4,455	4,395
EMPLOYEE LIFE INSURANCE	170	343	360
RETIREMENT CONTRIBUTION	4,450	5,159	5,389
DEFINED CONTRIBUTION	167	-	296
DENTAL/OPTICAL	702	1,176	1,150
WORKER'S COMP. INSURANCE	853	2,536	2,586
UNEMPLOYMENT COMP. INSURANCE	-	-	55
SEVERANCE/SICK PAY	604	668	659
GROUNDS MAINTENANCE-MATERIALS	1,726	-	-
MAINTENANCE MATERIALS	1,046	1,000	1,500
AUDITING	229	234	261
CONTRACTUAL SERVICES	33,190	30,504	30,558
CONTRACT SVCS - COMP SOFT MTC	684	-	684
TELEPHONE	19	327	327
COMPUTER RENTAL	309	336	336
EQUIPMENT RENTAL	45,808	43,391	43,391
GENERAL INSURANCE	758	593	917
LIGHT & POWER	531	500	500
HEAT-BUILDING	-	1,200	1,200
DUES & SUBSCRIPTIONS	-	35	-
MISCELLANEOUS	290	500	500
SITE IMPROVEMENT	-	1,000	1,000
NEW EQUIPMENT	-	500	500

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DEBT SERVICE FUNDS

- 1994 SANITARY INTERCEPTOR G.O. BOND
- MVHF TRANSPORTATION BONDS
- 2001 OPC BUILDING BONDS
- 1990 LIMITED TAX OBLIGATION BONDS
- 1991 LIMITED TAX OBLIGATION BONDS

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - REVENUE	\$336,516	\$346,250	\$357,750
TAX RECEIPTS	226,690	222,173	228,692
INTEREST ON INV - BK1 SAVINGS	17	-	-
MISCELLANEOUS INCOME	5	-	-
TRANSFER FROM W & S CAP IMP.	109,804	124,077	129,058
FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - EXPENDITURES	\$333,750	\$346,250	\$357,750
DEBT SERVICE	333,750	346,250	357,750
PRINCIPAL	300,000	325,000	350,000
INTEREST	33,000	20,500	7,000
PAYING AGENT FEES	750	750	750

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 369 2001 OPC BUILDING BONDS - REVENUE	\$107,703	\$123,300	\$108,629
TAX RECEIPTS	107,662	105,532	108,629
INTEREST ON INV- BK 1 SAVINGS	31	-	-
MISCELLANEOUS INCOME	10	-	-
TRANSFER FROM GENERAL FUND	-	9,188	-
APPROPRIATED FUND BALANCE	-	8,580	-
FUND: 369 2001 OPC BUILDING BONDS - EXPENDITURES	\$126,375	\$123,300	\$101,116
DEBT SERVICE	126,375	123,300	101,116
PRINCIPAL	75,000	75,000	85,000
INTEREST	51,075	48,000	16,116
PAYING AGENT FEES	300	300	-

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CAPITAL IMPROVEMENT FUNDS

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

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 499 GENERAL CAPITAL PROJECT - REVENUE	\$168,667	\$657,500	\$1,378,247
STATE GRANTS	-	-	988,500
HISTORICAL COMMISSION INCOME	6,642	-	-
INCOME ON INVESTMENTS	-	20,000	20,000
INTEREST OF CERTIFICATE OF DEP	4,422	-	-
INTEREST INCOME TREASURY BILLS	1,548	-	-
INTEREST INCOME - SECURITIES	3,500	-	-
INTERST OF INVESTMENTS - COMERICA	381	-	-
INTEREST INCOME - PNC BANK	1,048	-	-
INTEREST INCOME - AMBASSADOR	286	-	-
CONTRIBUTIONS - MEMORIALS	971	-	-
TRANSFER FROM GENERAL FUND	149,870	449,659	369,747
APPROPRIATED FUND BALANCE	-	187,841	-

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 499 GENERAL CAPITAL PROJECT - EXPENDITURES	\$462,486	\$657,500	\$1,378,247
ADMINISTRATION	0	0	0
CAPITAL CONTROL	462,486	657,500	1,378,247
SIDEWALK CONSTRUCTION	205	50,000	50,000
STORM SEWER CONSTRUCTION	2,460	-	-
CITY HALL LOBBY RENOVATION	7,514	-	-
BRIDGE PROJECTS: FROM RESERVE	10,957	-	-
DIVERSION ST/TRAIL PARKING	4,806	-	-
UPDATING OF COUNCIL CHAMBERS	5,722	-	-
EMERGENCY GENERATOR - CITY HALL	204,473	-	-
HISTORICAL PROJECT	23,005	50,000	50,000
DEVELOPMENT OF GIS SYSTEM	7,871	20,000	5,000
SIGN -CITY CONTRIB DDA PROGRAM	-	5,000	-
MASTER PLAN UPDATE	25,140	-	-
BSA BUILDING AND RECORDS SOFTWARE	195	-	-
IMPROVE DPW OPERATION OPTIMIZATION	2,399	-	-
REPAIR PARKING AREA	4,230	-	-
ELIZABETH STREET PARK IMPROVEMENTS	5,142	5,000	10,000
HOWLETT IMPROVEMENTS	4,075	10,000	10,000
UPDATE OF PARK MASTER PLAN	19,675	-	-
SIDEWALK RECONSTRUCTION	11,064	-	-
CEMETERY VETERAN'S SECTION IMPROVEMENTS	4,361	-	40,000
COLUMBARIUM	50,970	50,000	-
REPLACEMENT OF PUBLIC CHAIRS IN COUNCIL ROOM	3,077	-	-
PAINT EXTERIOR	11,230	-	-
PAINT INTERIOR	7,290	-	-
REPLACE FIRE SIREN	14,844	-	-
SCOTT STREET PARK IMPROVEMENTS	5,978	30,000	20,000
RECORDS MANAGEMENT	10,285	5,000	5,000
MAUSOLEUM REPAIRS	-	66,000	-
KEY CODE SYSTEM FOR RESTROOMS	-	2,000	-
ENTRANCE MESSAGE BOARDS	-	2,500	-
REPLACEMENT OF BOILER	-	15,000	-
REPLACEMENT OF CARPET	-	30,000	-
STORAGE GARAGE	-	80,000	-
FD BUILDING - DECON & QUARTERS	-	75,000	-
FD FURNACE REPLACEMENT	-	12,000	-
BIKE RACKS	-	5,000	-
IMPROVEMENTS AT BASEBALL FIELDS	-	5,000	15,000
POURED IN PLACE TOT LOT MATERIAL	-	6,000	-
REPLACE KIWANIS SHELTER ROOF	-	22,000	-
TREE PLANTING	-	33,000	-
REPLACE OVERHEAD DOORS	-	11,000	12,000
FENCE ACCESS SECURITY SYSTEM	-	17,000	-
ROOF ON SOUTH DPW BUILDING	-	40,000	-
EXTERIOR PAINTING - DPW	-	11,000	-
MUNICIPAL PARK IMPROVEMENTS	394	-	10,000
PARK BENCH MEMORIALS	1,604	-	-
PARKING MODEL	5,820	-	-
PAINTING-PAINT CREEK BRIDGE	5,370	-	-
PAINT CREEK RESTORATION PROJ	-	-	750,000
BAND SHELTER	-	-	325,547
ROCHESTER BRANDING	-	-	50,000
POLICE PATROL VESTS	-	-	25,700
CABLE TV PROGRAMMING	2,330	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT - REVENUE	\$95,028	\$1,091,827	\$1,569,058
STATE GRANTS	-	-	350,000
SEWER CONNECTION FEES	25,300	5,000	2,500
WATER CONNECTION FEES	10,500	3,000	10,000
INTEREST ON INVESTMENTS	-	75,000	40,000
INTEREST ON CERTIFICATE OF DEP	16,267	-	-
INTEREST INCOME TREASURY BILLS	856	-	-
INTEREST INCOME - SECURITIES	39,321	-	-
INTEREST INCOME - HUNTINGTON	2,262	-	-
FIFTH THIRD BANK INTEREST	501	-	-
WELLS FARGO INTEREST	23	-	-
TRANSFER FROM WATER & SEWER	-	-	34,961
APPROPRIATED FUND BALANCE	-	1,008,827	1,131,597
FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT - EXPENDITURES	\$1,580,520	\$1,051,827	\$1,569,058
ADMINISTRATION	813	0	0
WELLS FARGO FEES	813	-	-
CAPITAL CONTROL	1,579,708	1,051,827	1,569,058
ENGINEERING SERVICES - WATER SYSTEM	14,088	134,250	-
WATER PLANT COSTS	407,208	-	420,000
NEW METERS	20,724	-	-
WATER MAIN PROJECTS	752,815	773,500	585,000
WATER MAIN REPAIR	-	20,000	20,000
SANITARY SEWER PROJECTS	20,245	-	350,000
SEWER MAIN REPAIR	103,090	-	40,000
3rd ST SANITARY SEWER REALIGN	147,556	-	-
MAIN STREET CONSTRUCTION 2012	4,178	-	-
RELIABILITY STUDY	-	-	25,000
TRANS TO DEBT RETIRE. 74 MVHF	109,804	124,077	129,058

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 404 FIRE EQUIPMENT REVOLVING - REVENUE	\$207,376	\$120,000	\$0
INTEREST ON INVESTMENTS - BK1 SVGS	-	3,000	-
INTEREST ON CERTIFICATE OF DEP	851	-	-
SALE OF FIXED ASSETS	56,525	-	-
TRANSFER FROM GENERAL FUND	150,000	100,000	-
APPROPRIATED FUND BALANCE	-	17,000	-
FUND: 404 FIRE EQUIPMENT REVOLVING- EXPENDITURES	\$452,538	\$120,000	\$0
FIRE EQUIPMENT	452,538	120,000	-

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ENTERPRISE FUNDS

- AUTOMOBILE PARKING FUND
- WATER & SEWER FUND

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APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 516 AUTO PARKING - REVENUE	\$131,278	\$184,643	\$187,526
PARKING METERS	41,360	5,000	5,000
PARKING FINES	6,904	17,550	10,000
INVESTMENTS	-	100	-
LIEU OF METERS - DDA	12,000	12,000	12,000
DPW SERVICES	1,904	38,000	38,000
LIEU OF PARKING	110	-	-
MISCELLANEOUS	-	100	100
TRANSFER FROM GEN FUND	69,000	111,893	120,816
APPROPRIATED FUND BALANCE	-	-	1,610
FUND: 516 AUTO PARKING - EXPENDITURES	\$134,685	\$184,643	\$187,525
AUTO PARKING OPERATIONS	134,685	184,643	187,525
SUPERVISOR SALARIES	208	6,400	-
EMPLOYEE WAGES	3,033	11,008	15,549
PART-TIME WAGES	444	2,000	936
OVERTIME WAGES	2,591	1,862	2,738
LONGEVITY	121	140	252
FICA	505	1,720	1,482
HOSPITALIZATION	1,000	831	1,114
HOSPITALIZATION-LIEU/ COVERAGE	-	-	900
HOSPITALIZATION - RETIREE	659	1,755	1,580
HOSPITALIZATION - LIEU - PAYROLL	229	-	-
EMPLOYEE LIFE INSURANCE	33	115	112
RETIREMENT CONTRIBUTION	637	1,405	2,293
DEFINED CONTRIBUTION	18	853	-
DENTAL/OPTICAL	113	396	372
WORKER'S COMP. INSURANCE	299	1,279	1,012
UNEMPLOYMENT COMP. INSURANCE	-	-	20
SEVERANCE/SICK PAY	132	263	237
MAINTENANCE MATERIALS	2,215	3,000	3,000
ADMINISTRATIVE CROSS CHARGE	86,482	89,444	92,370
AUDITING	309	358	226
CONTRACTUAL SERVICES	-	10,000	10,200
COMPUTER RENTAL	385	514	514
EQUIPMENT RENTAL	29,188	45,930	47,308
GENERAL INSURANCE	381	520	461
PARKING LOT-LIGHTING	5,471	4,350	4,350
MAINTENANCE & REPAIRS - EQUIP	232	500	500

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 592 WATER AND SEWER RECEIVING - REVENUE	\$3,827,476	\$4,694,276	\$4,956,800
WATER SALES	533,370	800,100	750,000
DETROIT WATER SALES	1,033,920	1,590,066	1,500,000
SEWAGE DISPOSAL	2,202,963	2,261,310	2,650,000
WATER TAPS	2,085	1,100	1,100
WATER TAP INSP.	1,005	1,200	1,200
SEWER TAP INSP.	930	1,500	1,500
SALES OF METERS	1,750	1,000	1,000
PENALTY INCOME	48,134	36,000	50,000
INVESTMENTS	-	1,000	1,000
INTEREST OF CERTIFICATE OF DEP	1,891	-	-
SALE OF CAPITAL ASSETS	15	-	-
MISCELLANEOUS INCOME	1,412	1,000	1,000

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 592 WATER AND SEWER RECEIVING - EXPENDITURES	\$4,009,812	\$4,694,277	\$4,956,800
WATER DISTRIBUTION	483,501	432,781	428,510
SUPERVISOR SALARIES	2,769	-	-
EMPLOYEE WAGES	89,756	66,990	67,157
PART TIME WAGES	3,101	4,000	4,212
OVERTIME WAGES	18,869	17,748	12,593
LONGEVITY	2,309	2,618	1,841
FICA	9,651	6,841	6,590
HOSPITALIZATION	19,099	17,261	12,233
HOSPITALIZATION-LIEU/ COVERAGE	-	-	540
HOSPITALIZATION - RETIREE	12,592	6,961	6,900
HOSPITALIZATION - LIEU - PAYROLL	4,380	-	-
EMPLOYEE LIFE INSURANCE	639	442	484
RETIREMENT CONTRIBUTION	12,163	8,771	9,246
DEFINED CONTRIBUTION	239	-	-
DENTAL/OPTICAL	2,151	1,672	1,756
WORKER'S COMP. INSURANCE	3,170	3,848	4,515
UNEMPLOYMENT COMP. INSURANCE	-	82	90
SEVERANCE/SICK PAY	2,515	1,044	1,035
CHEMICALS	5,768	1,000	3,000
METER REPAIR - PARTS	1,371	-	-
MAINTENANCE MATERIALS	14,034	23,000	23,000
ENGINEERING SERVICES	3,065	10,000	10,000
CONTRACTUAL SERVICES	43,624	60,000	60,000
TELEPHONE	39,323	24,119	24,119
ALARM SYSTEM	4,407	-	-
PROFESSIONAL DEVELOPMENT	622	1,000	2,000
TRAVEL	-	100	200
LIGHT & POWER	89,351	73,000	73,000
MAINTENANCE & REPAIRS - PLANT	8,227	10,000	10,000
MAINTENANCE & REPAIRS - SYSTEM	14,679	26,000	26,000
RENTAL OF D.P.W. BUILDING	12,000	12,000	12,000
EQUIPMENT RENTAL-PLANT	63,371	53,284	55,000
MISCELLANEOUS	255	1,000	1,000
WATER PLANT EXPENSE	111,070	218,634	202,966
SUPERVISOR SALARIES	5,618	14,400	14,800
EMPLOYEE WAGES	36,003	58,485	52,711
PART TIME WAGES	236	-	-
OVERTIME WAGES	6,599	9,775	6,383
LONGEVITY	999	2,450	1,428
FICA	4,178	6,918	6,008
HOSPITAL	8,267	17,598	11,771
HOSPITAL RETIREE	5,451	7,534	6,894
HOSPITALIZATION - LIEU - PAYROLL	1,896	-	-
EMPLOYEE LIFE INSURANCE	277	512	514
RETIREMENT CONTRIBUTION	5,265	7,678	7,236
DEFINED CONTRIBUTION	484	-	1,184
DENTAL/OPTICAL	931	1,670	1,614
WORKER'S COMP. INSURANCE	-	3,811	4,119
UNEMPLOYMENT COMP. INSURANCE	-	73	70
SICK PAY	1,089	1,130	1,034
CHEMICALS	329	5,000	5,000
MAINTENANCE MATERIALS	46	-	-
ENGINEERING SERVICES	3,494	-	-
CONTRACTUAL SERVICES	-	2,000	2,000
ALARM SYSTEM	-	7,000	7,000
PROFESSIONAL DEVELOPMENT	150	1,000	1,500
TRAVEL	-	100	200
LIGHT & POWER	-	71,500	71,500
MAINTENANCE & REPAIRS - PLANT	29,207	-	-
MAINTENANCE & REPAIRS - PUMPS AND DISTRIBUTION SYSTEM	553	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
SEWER DISTRIBUTION	1,944,990	2,514,373	2,741,654
SUPERVISOR SALARIES	4,708	24,000	14,800
EMPLOYEE WAGES	31,087	43,684	41,664
PART TIME WAGES	627	-	1,404
OVERTIME WAGES	6,356	8,464	6,274
LONGEVITY	874	1,260	1,036
FICA	3,652	6,121	5,147
HOSPITALIZATION	7,227	7,699	5,454
HOSPITALIZATION-LIEU/ COVERAGE	-	-	1,980
HOSPITALIZATION - RETIREE	4,765	6,894	5,750
HOSPITALIZATION - LIEU - PAYROLL	1,657	-	-
EMPLOYEE LIFE INSURANCE	242	508	463
RETIREMENT CONTRIBUTION	4,602	5,663	5,967
DEFINED CONTRIBUTION	406	2,432	1,184
DENTAL/OPTICAL	814	1,570	1,262
WORKER'S COMP. INSURANCE	540	4,121	3,518
UNEMPLOYMENT COMP. INSURANCE	-	71	64
SEVERANCE/SICK PAY	952	1,034	863
OPERATING SUPPLIES	10,117	10,000	10,000
ENGINEERING SERVICES	10,709	1,000	25,000
CONTRACTUAL SERVICES	62,050	210,000	210,000
SANITARY DISPOSAL-OAKLAND	1,661,668	1,984,234	2,202,584
CONTRACT SVCS - ROOT CONTROL	1,777	10,000	10,000
TELEPHONE	3,651	2,995	2,995
ALARM SYSTEM	1,374	-	-
LIGHT & POWER	9,726	-	-
PULTE PUMPING STATION	1,272	-	-
MAINTENANCE & REPAIRS - EQUIP	880	-	-
MAINTENANCE & REPAIRS - SYSTEM	5,834	33,000	33,000
RENTAL OF D.P.W. BUILDING	6,000	6,000	6,000
EQUIPMENT RENTAL-SYSTEM	44,569	50,381	51,893
VACTOR DISPOSAL- STORM SEWER	-	6,000	6,000
MISCELLANEOUS	-	100	100
INT OAK-MACOMB INTERCEPTOR	56,855	87,142	87,253

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
ADMINISTRATION	259,748	256,158	263,709
PRINTING & OFFICE SUPPLIES	6,099	5,500	5,500
ADMINISTRATIVE CROSS CHARGE	204,324	205,117	206,970
LEGAL SERVICES	-	1,000	1,000
AUDITING	8,676	8,951	14,939
CONTRACTUAL SERVICES	7,510	1,020	1,040
TELEPHONE	245	336	336
COMPUTER RENTAL	11,479	12,891	12,891
PROFESSIONAL DEVELOPMENT	745	-	-
TRAVEL	40	-	-
GENERAL INSURANCE	8,459	10,643	10,235
RENTAL OF MUNICIPAL BUILDING	5,000	5,000	5,000
DUES & SUBSCRIPTIONS	170	500	500
TRAVEL & TRAINING	660	-	-
MISCELLANEOUS	35	200	298
INSURANCE LOSSES & DED.	6,306	4,000	4,000
NEW EQUIPMENT-COMPUTER	-	1,000	1,000
WATER PURCHASE	1,210,502	1,272,331	1,285,000
PURCHASE WATER SHELBY	1,210,502	1,272,331	1,285,000
APPROPRIATIONS TO OTHER FUNDS	0	0	34,961
APPROPRIATIONS TO OTHER FUNDS	-	-	34,961

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INTERNAL SERVICE FUND

- REVOLVING EQUIPMENT

REVOLVING EQUIPMENT FUND

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

Equipment	Year of Equipment Being Replaced	Useful Life (Years)	Budget
John Deere Gator Utility Vehicle	1996	10+	36,000
2500 Chevrolet 4x4 Pick Up	2003	5-8	40,000
Peterbilt 5CY Dump Truck	2004	8-10	230,000
Peterbilt 5CY Tandem Dump Truck	2004	8-10	190,000
Xmark 48" Rotary Mower	2004	5-8	8,000
Fire Truck 1	2000	20	280,000
Patrol Car 64	2008	4-6	24,800
Investigator Car 66	2006	4-6	21,000
Patrol Tahoe 69	2009	4-6	32,000
Message/Radar Trailer	New	10+	16,000
Video improvement in booking	New	4-6	4,500
Chevrolet Trailblazer LS 4WD	2005	4-6	25,000



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 661 REVOLVING EQUIPMENT - REVENUE	\$896,340	\$1,264,987	\$1,591,341
INVESTMENTS	-	7,500	7,500
INTEREST OF CERTIFICATE OF DEP	4,509	-	-
CITIZENS MONEY MARKET INTEREST	1,057	-	-
WATER & SEWER RENT	18,000	18,000	18,000
TELEPHONE	-	5,419	5,419
GEN. SERVICE COMPUTER	16,100	18,647	18,647
MAJOR & TRKLNE COMPUTER	1,233	1,633	1,633
LOCAL STREETS COMPUTER	2,763	1,047	1,047
CEMETERY COMPUTER	309	336	336
POLICE COMPUTER	6,572	8,053	8,053
FIRE DEPARTMENT COMPUTER	2,182	2,401	2,401
DPW COMPUTER	1,719	1,946	1,946
AUTO PARKING COMPUTER	385	514	514
WATER & SEWER COMPUTER	11,479	12,891	12,891
REV. EQUIPT COMPUTER	3,058	-	-
MAJOR & TRUNKLINE	47,622	54,079	63,605
LOCAL STREETS	96,915	52,593	76,809
CEMETERY	45,808	43,391	43,391
CIVIC CENTER	1,925	-	-
PUBLIC SAFETY	81,464	91,296	89,300
FIRE DEPARTMENT	2,640	9,084	125,000
PUBLIC WORKS	126,832	54,762	54,762
AUTO PARKING	29,188	45,930	47,308
ENVIRONMENTAL SERVICES	-	182,761	188,244
WATER & SEWER	107,940	103,665	106,893
PARKS & RECREATION	67,482	69,406	69,406
SALE - ASSETS	36,511	60,700	125,000
GAS REIMBURSEMENTS	182,559	146,678	154,901
MISC. INCOME	90	-	-
APPROPRIATED FUND BALANCE	-	272,255	368,336

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 661 REVOLVING EQUIPMENT - EXPENDITURES	\$1,121,452	\$1,264,987	\$1,591,341
GARAGE	131,195	155,661	146,299
SUPERVISOR SALARIES	-	13,600	7,400
EMPLOYEE WAGES	66,769	56,401	56,761
PART TIME WAGES	1,423	-	936
OVERTIME WAGES	2,448	2,475	2,232
LONGEVITY	1,435	2,625	2,632
FICA	5,997	6,137	5,748
HOSPITAL	11,867	18,358	15,103
HOSPITALIZATION-LIEU/ COVERAGE	-	-	720
HOSPITAL RETIREE	7,824	7,263	6,679
HOSPITALIZATION - LIEU - PAYROLL	2,722	-	-
EMPLOYEE LIFE INSURANCE	397	493	490
RETIREMENT CONTRIBUTION	7,558	7,437	8,125
DEFINED CONTRIBUTION	-	-	592
DENTAL/OPTICAL	1,337	1,794	1,618
WORKER'S COMP INSURANCE	-	4,413	4,088
UNEMPLOYMENT COMP.INSURANCE	-	76	73
SICK PAY	1,563	1,089	1,002
BUILDING MAINTENANCE-MATERIAL	214	4,000	4,000
LIGHT & POWER	9,504	6,600	6,600
HEAT-BUILDING	7,252	13,000	11,000
WATER & SEWER CHARGES	1,368	900	1,500
MAINTENANCE & REPAIR BUILDING	1,520	8,000	8,000
NEW EQUIPMENT	-	1,000	1,000
RENTAL EQUIPMENT	419,892	361,650	389,335
SUPERVISOR SALARIES	-	6,400	-
EMPLOYEE WAGES	-	-	6,460
FICA	-	536	552
HOSPITALIZATION-LIEU/ COVERAGE	-	-	600
HOSPITAL RETIREE	-	640	646
EMPLOYEE LIFE INSURANCE	-	42	47
RETIREMENT CONTRIBUTION	-	-	1,041
DENTAL/OPTICAL	-	140	140
WORKER'S COMP INSURANCE	-	428	432
UNEMPLOYMENT COMP.INSURANCE	-	6	6
SICK PAY	-	96	97
TOOLS & EQUIPMENT	4,185	3,000	8,000
GAS, OIL AND LUBRICANTS	253,525	225,000	235,000
OPERATING SUPPLIES	11,783	7,000	7,000
MAINTENANCE MATERIAL VEHICLES	86,105	50,000	50,000
MISCELLANEOUS SUPPLIES & EXP	-	100	-
INSURANCE - FLEET	40,756	38,262	49,315
MAINT. & REPAIR - CONTRACTED	23,539	30,000	30,000

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
ADMINISTRATION	103,164	132,446	136,406
WORKER'S COMP. INSURANCE	1,414	-	-
UNEMPLOYMENT COMP. INSURANCE	55	-	-
ADMINISTRATIVE CROSS CHARGE	66,465	67,801	69,372
AUDITING	1,975	1,801	2,641
CONTRACTUAL SERVICES	1,689	250	255
CONTRACT - COMP SOFT	22,238	48,050	49,011
TELEPHONE	511	1,024	1,024
ALARM SYSTEM	-	1,700	1,700
COMPUTER RENTAL	3,058	2,473	2,473
GENERAL INSURANCE	4,075	4,347	4,931
MISCELLANEOUS	-	1,000	1,000
INSURANCE LOSSES & DED.	-	1,000	1,000
COMPUTER SOFTWARE-PURCHASES	1,684	3,000	3,000
NON-OPERATING EXPENSES	467,201	615,230	919,300
NEW EQUIPMENT	447,807	603,230	907,300
NEW EQUIPMENT-COMPUTER	19,395	12,000	12,000

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DOWNTOWN
DEVELOPMENT
AUTHORITY FUND

PRINCIPAL SHOPPING
DISTRICT

Rochester Downtown Development Authority

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

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

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



APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- REVENUE	\$1,392,630	\$1,498,346	\$1,391,644
DDA REVENUES	1,347,890	1,423,346	1,316,644
TAX LEVY	1,283,053	1,187,560	1,150,744
DDA FARMER'S MARKET	23,900	21,000	21,000
DDA BUSINESS DEVELOPMENT	3,926	2,000	1,200
INTEREST INCOME	-	2,000	1,200
INTEREST ON CERTIFICATE OF DEP	2,190	-	-
INTEREST INCOME TREASURY BILLS	425	-	-
INTEREST INCOME- SECURITIES	600	-	-
DDA PROPERTY FUNDRAISING SALE	22,973	144,786	-
ROCHESTER 100	-	-	75,000
ADMINISTRATIVE CROSS CHARGE	-	65,000	67,000
MISCELLANEOUS	10,574	500	500
GREEN CITY COMMITTEE	250	500	-
BIG BRIGHT LIGHT SHOW	44,740	75,000	75,000
BIG BRIGHT LIGHT SHOW	44,740	75,000	75,000

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- EXPENDITURES	\$2,161,968	\$1,498,347	\$1,391,644
BIG BRIGHT LIGHT SHOW	275,516	260,000	260,000
BIG BRIGHT LIGHT FUND RAISING	35,702	10,000	10,000
CONTRACTUAL SERVICES	239,814	250,000	250,000
OPERATIONS	637,411	621,786	630,773
SUPERVISOR SALARIES	60,503	60,008	60,008
EMPLOYEE WAGES	35,961	66,978	74,597
PART TIME WAGES	1,968	-	-
OVERTIME WAGES	163	5,883	6,432
OVERTIME	(840)	-	-
LONGEVITY	2,100	1,820	2,800
FICA	8,272	10,250	10,950
HOSPITALIZATION	14,994	24,994	24,618
HOSPITALIZATION-LIEU/ COVERAGE	-	4,800	6,000
HOSPITALIZATION - RETIREE	-	-	-
HOSPITALIZATION-LIEU-PAYROLL	5,743	-	-
EMPLOYEE LIFE INSURANCE	683	838	969
RETIREMENT CONTRIBUTION	14,607	17,170	22,150
DENTAL/OPTICAL	1,400	3,920	4,200
WORKER'S COMP. INSURANCE	197	592	635
UNEMPLOYMENT COMP. INSURANCE	78	162	174
POSTAGE	9,194	14,500	14,500
PRINTING & OFFICE SUPPLIES	18,676	15,000	15,000
OPERATING SUPPLIES	867	1,000	1,000
FARMERS MARKET - OP SUPPLIES	13,595	10,000	10,000
ADMINISTRATIVE CROSS CHARGE	97,275	97,256	101,766
LEGAL SERVICES	20,571	10,000	10,000
AUDITING	9,919	3,780	4,239
CONTRACTUAL SERVICES - BIG BRIGHT	3,076	-	-
CONTRACT SVCS - ORG. COMMITTEE	2,336	6,000	6,000
CONTRACT SVCS - BUS. DEV. COMMITTEE	8,727	13,000	13,000
CONTRACT SVCS - D.P.W.	28,170	23,000	23,000
CONTRACT SVCS - MAINTENANCE	40,070	36,000	22,000
CONTRACT SVCS - DOWNTOWN POLICE	10,716	5,000	5,000
CONTRACT SVCS - CABLE CASTING	4,065	3,625	3,625
CONTRACT SVCS - GREEN CITY	2,492	2,500	-
CONTRACT SVCS - DUMPSTERS	48,128	46,110	46,110
CONTRACT SVCS - PARKING LOT SNOW	16,569	38,000	38,000
CONTRACT SVCS - EMPLOYMENT	960	750	750
CONTRACT SVCS - COMP MTC	-	500	500
TELEPHONE	3,738	3,000	3,000
TELEPHONE LEASE	467	500	500
EQUIPMENT LEASE - COPY MACHINE	20,620	16,000	16,000
PROFESSIONAL DEVELOPMENT	265	750	750
TRAVEL	2,603	1,500	1,500
LOCAL MILEAGE ALLOWANCE	257	600	-
REFUND - TAX ALLOCATION	27,034	5,000	5,000
COMMUNITY AFFAIRS	1,919	2,000	2,000
GENERAL INSURANCE	13,070	13,500	13,500
LIGHT & POWER	53,276	25,000	30,000
HEAT-BUILDING	301	400	400
MAINTENANCE & REPAIRS - EQUIP	-	500	500
MAINTENANCE - PROPERTY	1,166	-	-
RENTAL OF LAND	23,618	24,000	24,000
MERCHANT SERVICE FEES	1,165	100	100
RENTAL OF LAND - MASONIC LOT	3,000	3,000	3,000
DUES & SUBSCRIPTIONS	2,138	1,500	1,500
MISCELLANEOUS	892	-	-
NEW EQUIPMENT-COMPUTER	-	1,000	1,000
UNALLOCATED	649	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
CAPITAL CONTROL	1,234,540	577,061	481,371
FAÇADE/SIGN GRANT PROGRAM	12,935	15,000	5,000
CAPITAL ASSETS - MAINT & MINOR	53,009	25,000	75,000
MAIN ST RECON- 2006	41,821	-	-
MAIN ST ENHANCEMENT-2008	(21,278)	-	-
ALLEYWAY IMPROVEMENT STUDY2009	1,484	-	-
WAYFINDING SIGNAGE PHASE1-09	1,632	-	-
ALLEY AESTHETICS	292,811	-	-
OLD TOWNE MILL/RECAP 2010	32,866	-	-
PAINT CREEK BRIDGE IMPROVEMENTS	690,731	-	-
SIDEWALK RECONSTRUCTION	-	10,000	10,000
WAYFINDING SIGNAGE	5,543	67,541	126,000
MAIN STREET ENHANCEMENTS (PART OF 2012) MDOT	14,454	262,500	25,000
MAIN STREET ENHANCEMENTS (PART OF 2012) NON MDOT	-	76,000	-
MAIN STREET MANAGEMENT	28,884	35,000	-
DUMPSTER ENCLOSURE REPAIRS	-	10,000	-
SPLASH PAD	5,631	-	108,860
PARKING MODEL	-	-	13,750
REPAYMENT OF ADVANCE FUNDING FROM CITY - OLD TOWNE, FYE 2012	-	-	38,741
NEW EQUIPMENT	-	2,000	5,000
UNALLOCATED (CIP project without a GL # assigned yet)	-	-	-
LAND CONTRACT - 312 MAIN ST	74,020	74,020	74,020
APPROPRIATIONS TO OTHER FUNDS	14,500	39,500	19,500
REFUND-TAX ALLOCATION	-	25,000	5,000
TRANS TO MVH MAJOR STREET FUND	2,500	2,500	2,500
TRANS TO AUTO PARKING FUND	12,000	12,000	12,000

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 493 PRINCIPAL SHOPPING DISTRICT- REVENUE	\$360,192	\$383,500	\$321,300
PRINCIPAL SHOPPING DISTRICT	216,733	205,000	205,000
SIDEWALK SALES	2,550	2,000	2,000
MUSIC FESTIVAL/DANCIN	100	-	-
LAGNIAPPE	800	1,000	1,000
KRIS KRINGLE MARKET	8,050	10,000	10,000
WINTER MAGAZINE	27,525	24,000	24,000
SPRING MAGAZINE	24,575	24,000	24,000
SUMMER GENERAL AWARENESS PROG.	6,980	-	-
ANNUAL AWARENESS PROGRAMNS	-	5,000	6,000
MID WINTER EVENT	8,840	10,000	11,000
GENERAL HOLIDAY	5,075	15,000	-
EWE REVUE - SPONSORSHIP	29,500	-	-
MOVIES IN THE MOONLIGHT	5,255	5,000	5,000
GIRLS NIGHT OUT	8,025	7,000	-
WEDDINGS	2,475	3,000	1,000
HALLOWEEN EVENTS	500	500	500
DOWNTOWN COOKBOOK	5,705	-	-
RESTAURANT WEEK	4,990	4,000	4,000
JUNK IN THE TRUNK	-	-	2,300
BAKE SALE	-	-	2,500
FAMILY EVENTS (2X)	-	-	7,000
DOWNTOWN LOYALTY PROGRAM	-	-	10,000
DOWNTOWN MERCHANDISE	-	-	6,000
PSD INTEREST & PENALTIES	314	-	-
APPROPRIATED FUND BALANCE	-	40,000	-
MISCELLANEOUS INCOME	2,200	28,000	-

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
FUND: 493 PRINCIPAL SHOPPING DISTRICT- EXPENDITURES	\$379,193	\$383,000	\$321,300
GENERAL AND ADMINISTRATIVE - GA	60,794	73,000	67,000
EMPLOYEE WAGES	37,697	-	-
OVERTIME WAGES	3,806	-	-
OVERTIME	840	-	-
FICA	3,239	-	-
HOSPITALIZATION	5,756	-	-
HOSPITALIZATION-LIEU/ COVERAGE	1,200	-	-
EMPLOYEE LIFE INSURANCE	249	-	-
RETIREMENT CONTRIBUTION	1,390	-	-
DENTAL/OPTICAL	1,400	-	-
WORKER'S COMP. INSURANCE	163	-	-
UNEMPLOYMENT COMP. INSURANCE	123	-	-
ADMINISTRATIVE CROSS CHARGE	-	65,000	67,000
TRAVEL, TRAINING AND CONFERENCES	-	1,500	-
CASH-SHORT OR OVER	8	-	-
MISCELLANEOUS	-	6,500	-
BUDGET CONTINGENCIES	4,923	-	-
KRIS KRINGLE MARKET	12,061	15,000	12,000
AD PR - SIGNAGE	7,169	-	-
EQUIPMENT RENTAL	2,482	-	-
MISCELLANEOUS	2,411	15,000	12,000
SIDEWALK SALES - SS	7,032	7,000	5,500
AD PR - NEWSPAPER	200	650	-
AD PR - PRINTING/GRAPHICS	2,100	1,050	1,000
AD PR - SIGNAGE	170	100	500
AD PL - NEWSPAPER ADV	1,908	1,700	1,000
AD PL - OUTDOOR PRODUCTIONS	-	300	500
BANNERS	750	500	500
CONTRACTUAL SERVICES	1,904	2,700	2,000
MAIN STREET MAKEOVER	60,862	30,000	0
LICENSE AND FEES	2,698	-	-
MISCELLANEOUS	58,164	30,000	-

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
LAGNIAPPE - LAG	12,001	8,500	7,000
AD PR - PRINTING/GRAPHICS	1,025	2,100	500
AD PR - SIGNAGE	56	300	1,000
AD PL - NEWSPAPER ADV	4,790	1,300	1,000
BANNER INSTALLATION	375	-	500
CONTRACTUAL SERVICES	4,870	4,300	3,500
MISCELLANEOUS	885	500	500
ANNUAL AWARENESS PROGRAM	72,502	65,500	58,000
AD PR - PRINTING/GRAPHICS	15,010	7,000	4,000
AD PL - NEWSPAPER ADV	5,034	-	-
AD PL - TV	40,000	40,000	40,000
BANNERS	4,676	6,000	6,000
GRAPHIC DESIGN	800	6,500	3,000
MISCELLANEOUS	6,982	6,000	5,000
MID-WINTER EVENT	19,317	20,000	20,000
LICENSE AND FEES	10,120	10,500	10,500
AD PR - PRINTING/GRAPHICS	-	700	700
AD PR - SIGNAGE	-	700	700
AD PL - NEWSPAPER ADV	-	1,000	1,000
BANNERS	-	500	500
CONTRACTED SERVICES	1,474	6,300	6,300
MISCELLANEOUS	7,722	300	300
DOWNTOWN COOKBOOK	5,165	0	0
MISCELLANEOUS	5,165	-	-
WINTER MAGAZINE	49,581	63,000	48,000
POSTAGE	8,769	19,300	15,300
AD PR - PRINTING/GRAPHICS	30,994	31,500	20,500
GRAPHIC DESIGN	7,200	7,200	7,200
CONTRACTUAL SERVICES	2,617	5,000	5,000
SPRING MAGAZINE	52,587	63,000	48,000
POSTAGE	39,119	19,300	15,300
AD PR - PRINTING/GRAPHICS	-	31,500	20,500
GRAPHIC DESIGN	7,200	7,200	7,200
CONTRACTUAL SERVICES	6,268	5,000	5,000
HOLIDAY OPEN HOUSE	0	0	0
HOLIDAY PROGRAM	0	7,500	0
MISCELLANEOUS	-	7,500	-

APPROVED FYE 2014 BUDGET

	FYE 2012 Actual	FYE 2013 Budget	FYE 2014 Budget
MOVIES IN THE MOONLIGHT	11,039	12,500	12,000
AD PR - PRINTING/GRAPHICS	-	450	500
AD PR - SIGNAGE	-	200	1,000
AD PL - NEWSPAPER ADV	-	1,700	1,000
BANNERS	-	500	500
GRAPHIC DESIGN	800	250	-
CONTRACTUAL SERVICES	1,934	1,200	7,500
EQUIPMENT RENTAL	8,000	4,200	1,000
MISCELLANEOUS	305	4,000	500
GIRLS NIGHT OUT	6,431	7,000	0
AD PR - PRINTING/GRAPHICS	5,604	5,000	-
CONTRACTUAL SERVICES	375	1,000	-
MISCELLANEOUS	452	1,000	-
WEDDINGS	3,804	4,000	1,000
AD PR - PRINTING/GRAPHICS	400	-	-
CONTRACTUAL SERVICES	3,404	4,000	1,000
HALLOWEEN EVENTS	221	1,000	1,000
AD PR - PRINTING/GRAPHICS	75	100	100
MISCELLANEOUS	146	900	900
RESTAURANT WEEK	5,798	6,000	6,000
AD PR - PRINTING/GRAPHICS	985	-	-
AD PL - NEWSPAPER ADV	4,813	-	-
MISCELLANEOUS	-	6,000	6,000
JUNK IN THE TRUNK	0	0	2,000
MISCELLANEOUS	-	-	2,000
BAKE SALE	0	0	3,300
MISCELLANEOUS	-	-	3,300
FAMILY EVENTS	0	0	7,000
MISCELLANEOUS	-	-	7,000
DOWNTOWN LOYALTY PROGRAM	0	0	2,000
MISCELLANEOUS	-	-	2,000
DOWNTOWN MERCHANDISE	0	0	1,500
MISCELLANEOUS	-	-	1,500
ROCHESTER BRAND SUPPORT	0	0	20,000
MISCELLANEOUS	-	-	20,000

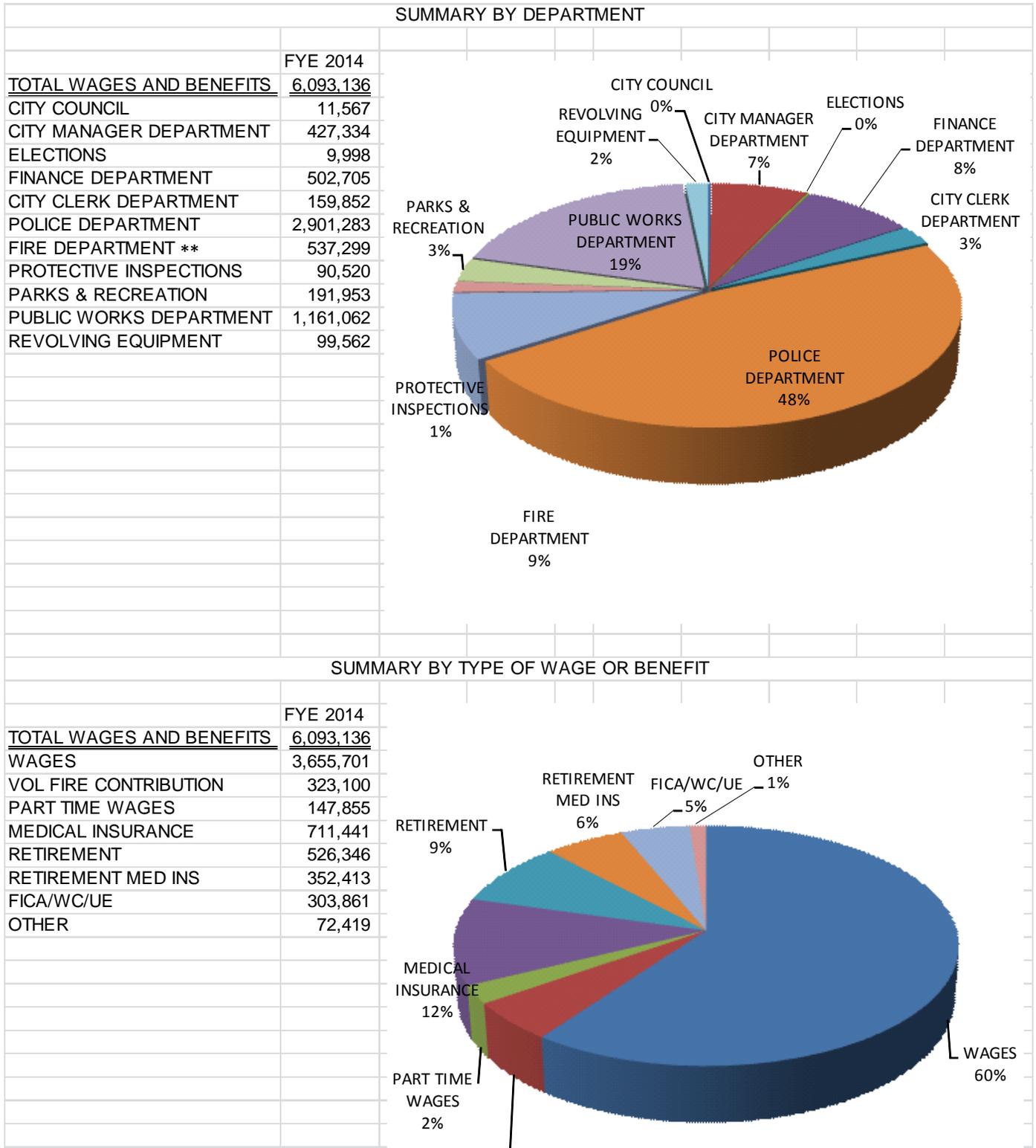
SUPPLEMENTAL BUDGET INFORMATION

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



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.



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

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

Administrative Cross Charges

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

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

Detailed Listing of “Contracted Services” from General Fund Budget

“Contract Services” are listed as an expenditure line item throughout the Budget. Some Contracted Services are specified within the expenditure line item (i.e., Contracted Services – Attorney). Other 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>	<u>25,927</u>	<u>PARKS & RECREATION</u>	<u>33,300</u>
Web Site Contract	6,902	Pond Weeds	2,500
Professional Services Contracts	10,000	Pond Fountain	1,300
CoStar Group	7,026	Fire Extinguishers	150
Miscellaneous	2,000	Tree Maintenance	5,000
		Park Maintenance	20,000
<u>FINANCE</u>	<u>107,539</u>	Plumbing	1,500
Oakland County - Assessor	91,800	Electrical	600
MBIA Investment Advisors	12,240	P/T Employee Physicals	100
Oakland County - BSA Software	1,530	Miscellaneous	2,000
Safe Keeping Securities - Wells Far	1,326	Medical Testing	150
Miscellaneous	510		
Chase Bank - Safe Deposit Box	133	<u>CIVIC CENTER</u>	<u>29,250</u>
		Elevator	550
<u>ELECTIONS</u>	<u>2,700</u>	Mats (office mats maintenance)	1,500
County Services	450	Janitoarial Services	14,500
Church Rental	250	Office Carpet Cleaning	3,500
Machine Maintenance Contracts	2,000	Electric/Plumbing	500
		Windows (cleaning)	600
<u>POLICE DEPARTMENT</u>	<u>51,900</u>	Sprinklers (winterization)	400
911 Software Maint.	7,800	Lawn (fertilization/weeding)	600
Oakland Co Clemis	25,200	Duct Cleaning	3,000
Oakland Co Animal Control	3,900	Boiler Contract	100
Oakland Co Radio (new system)	4,000	Furnace Maintenance	2,000
Informational Services	900	Unscheduled Contractual Assist.	2,000
MSP - LEIN	1,100		
Identity Kit	500	<u>GENERAL SERVICES</u>	<u>48,916</u>
Watch Guard Video System Maint	4,000	Retirement Health Benefits - Actuarial	10,000
Alpha Services	1,000	Time Collection System	2,550
Medical Testing	2,500	Professional Service Contracts	5,100
Miscellaneous	1,000	CAFR and Budget Certification	800
		Employee Wellness Program	8,466
<u>FIRE DEPARTMENT</u>	<u>6,850</u>	Municipal Engineering Misc Services	20,000
FRMS - Oakland County	6,850	Miscellaneous	2,000
<u>PUBLIC WORKS</u>	<u>13,700</u>	<u>PLANNING COMMISSION</u>	<u>28,740</u>
Medical Testing	3,500	City Planner - Retainer	9,180
Miscellaneous	200	City Planner - Developer Project Work	9,180
Construction Review and Inspection	10,000	Recording Assistant	1,200
		City Planner - City Project Work	9,180

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 |



	Fund	Notes	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2019
			TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Romeo Street - Main to Parkdale - Resurfacing	202 - Major Roads	Project linked to Local Road Project	154,025	-	-	-	-	-
South Street - Diversion to 399 South	202 - Major Roads	Projected linked to a Water Project	-	1,502,030	-	-	-	-
South Street - Diversion to 399 South Sidewalk and Lighting	202 - Major Roads	Potential SAD	-	-	564,595	-	-	-
Clinton River Trail Dequindre Crossing	202 - Major Roads	TAP Grant of \$99,970. TriParty Funding of \$62,172. Shelby Twp. funding of \$15,543.	193,220	-	-	-	-	-
Letica to South Street Bridge	202 - Major Roads		-	-	-	3,373,190	-	-
Reconstruction - Ludlow Street (PASER BASED)	202 - Major Roads	Project linked to Water Project	-	-	-	-	279,744	-
Street Bridge Repairs	202 - Major Roads	As identified by the bridge inspection report. None identified as critical	-	-	-	-	-	-
River Mist - Resurfacing	203 - Local Roads		-	92,400	-	-	-	-
Romeo Street - Parkdale to Inglewood - Resurfacing	203 - Local Roads	Project linked to Major Road Project	154,025	-	-	-	-	-
South Street - Bloomer Road - Paving	203 - Local Roads		-	-	-	-	524,758	-
Reconstruction - Sycamore Street (PASER BASED)	203 - Local Roads	Premature failure of the road, Admin researching options	-	-	279,850	-	-	-
Resurfacing - PASER BASED	203 - Local Roads		-	396,000	396,000	396,000	396,000	396,000
Romeo Street - Inglewood to Letica- Resurfacing	203 - Local Roads		291,950	-	-	-	-	-
S2 Sanitary Sewer - SSES	488 - Water/Sewer Capital	\$1,000,000 grant award. Funding in FYE 2013 & 2014	350,000	-	-	-	-	-
Sewer Main Replacement - Anticipated based on SSES	488 - Water/Sewer Capital	For projects identified by the SSES	-	330,000	330,000	330,000	330,000	330,000
South Street - Diversion to 399 South - Water Main Replacement	488 - Water/Sewer Capital	Projected linked to a Road Project	-	468,300	-	-	-	-
Ludlow Street - Water Main Replacement	488 - Water/Sewer Capital	Project linked to Road Project	-	-	-	-	411,546	-
Sanitary Lift Station SCADA	488 - Water/Sewer Capital		20,000	-	-	-	-	-
Tienken Road Waterline Project	488 - Water/Sewer Capital	Project is part of larger RCOOC project in RH	-	409,283	-	-	-	-
Water Meter Replacement Project	488 - Water/Sewer Capital	Project to be funded over multiple fiscal years.	585,000	585,000	130,000	-	-	-
Water Reliability Study Update	488 - Water/Sewer Capital		25,000	-	-	-	-	-
Water SCADA Installation	488 - Water/Sewer Capital	5 year implementation. Project started FYE 2012	400,000	250,000	100,000	-	-	-
Water Tank Cathodic Protection	488 - Water/Sewer Capital		-	-	125,000	-	-	-
WTP Well Replacement - #1	488 - Water/Sewer Capital		-	-	-	-	200,000	-
WTP Well Replacement - #3	488 - Water/Sewer Capital		-	-	-	200,000	-	-
WTP Well Replacement - #4	488 - Water/Sewer Capital		-	-	200,000	-	-	-
Cemetery Replace Water Service	499 - Capital		-	-	-	15,000	-	-
Columbarium Project	499 - Capital		-	-	15,000	15,000	-	-
Entrance Gate and Fencing	499 - Capital		-	-	-	-	40,000	-
Replating of flush spaces to monument spaces	499 - Capital		-	14,000	-	-	-	-
Veterans Section Improvements	499 - Capital		40,000	30,000	-	-	-	-
City Hall Renovation	499 - Capital	Project to be planned in multiple phases	-	-	-	-	-	260,000
New Election Precinct Six	499 - Capital	Projected needed based on population growth	-	10,000	-	-	-	-
Replace Election Machines	499 - Capital	Grant funding may be available	-	-	50,000	-	-	-
Branding	499 - Capital		50,000	-	-	-	-	-
Historical Commission Designated Projects	499 - Capital		50,000	50,000	50,000	50,000	50,000	50,000

	Fund	Notes	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2019
			TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Band Shell - Located at Current Sound Stage	499 - Capital	Funds received from an estate for the project	325,547	-	-	-	-	-
Comfort Station - Freestanding East Side of Park	499 - Capital			229,490	-	-	-	-
Basketball Courts at Jaycee Field Resurfacing	499 - Capital		-	20,000	-	-	-	-
Clinton River Trail Signage and Enhancements	499 - Capital	Contingent 75% grant funded	-	209,000	-	-	-	-
Clinton River Trailhead Parking at Parkdale and Dequindre	499 - Capital	Project would be a public/private partnership if private partner is identified		20,000	-	-	-	-
Comfort Station and Pavilion - West Side of Park	499 - Capital		-	-	192,020	-	-	-
Design for Bunker Park	499 - Capital	Project related to Leticia to South St bridge project	-	-	-	-	-	10,000
Dinosaur Hill Erosion Control	499 - Capital		-	-	50,000	-	-	-
Elizabeth Park Improvements	499 - Capital		10,000	10,000	-	-	-	-
Howlett Park Improvements	499 - Capital		10,000	10,000	10,000	-	-	-
Jaycee/Halbach Fields Improvements	499 - Capital		15,000	10,000	-	-	-	-
Main Street to Municipal Park Connection @ Paint Creek	499 - Capital		-	-	-	-	-	150,000
Municipal Park Improvements	499 - Capital		10,000	10,000	10,000	10,000	10,000	-
Paint Creek Bridge Replacement at Dino Hill	499 - Capital		-	-	-	-	350,000	-
Paint Creek Restoration Project - Dino Hill to Paint Creek Bridge	499 - Capital	Project 100% grant funded. Must be completed during FYE 2014/ FYE 2015	750,000	-	-	-	-	-
Scott Street Park Improvements	499 - Capital		20,000	10,000	-	-	-	-
DPW - Replace overhead doors (insulated)	499 - Capital		12,000	12,000	-	-	-	-
DPW - Roof on the north building	499 - Capital		-	-	20,000	-	-	-
Sidewalk Reconstruction Program	499 - Capital		50,000	50,000	50,000	50,000	50,000	50,000
Financial Software - Upgrade and Replace	499 - Capital		-	110,000	-	-	-	-
Fire Department Building - Decontamination and Quarters	499 - Capital		-	320,000	-	-	-	-
Fire Department Vehicle Exhaust System	499 - Capital		-	-	-	40,000	-	-
Public Safety Training Site Facility Renovation	499 - Capital		-	-	-	-	-	800,000
Development of GIS System	499 - Capital		5,000	5,000	5,000	5,000	5,000	-
Parking Management and Financing System	499 - Capital	No budget at this time. Parking Strategy funding in FYE 2013. Funding may be allocated through CIP and/or budget amendment	-	-	-	-	-	-
Police Patrol Vests	499 - Capital		25,700	-	-	-	-	25,700
Police Records Management	499 - Capital		5,000	5,000	5,000	-	-	-



City of Rochester

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Fund Balance Policy

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

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

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

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

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

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

Assigned fund balance refers to amounts intended to be used by the City for a specific purposes but does not have the formal constraints that the committed funds have.

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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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

Projected FYE 2015 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 2015 General Fund budget along side the adopted FYE 2013 and proposed FYE 2014 General Fund budgets.

General Fund Budget: FYE 2013 Adopted, FYE 2014 Budget and FYE 2015 Projected

	FYE 2013	FYE 2014	FYE 2015
	Budget	Budget	Projected
TOTAL REVENUE	9,599,378	9,851,405	10,025,829
REAL ESTATE TAXES	6,828,000	6,981,000	7,105,246
LICENSES & PERMITS	386,150	428,610	406,836
STATE RETURNS	941,500	989,207	991,207
SALES & SERVICES	659,300	666,200	681,400
FINES & FORFEITS	80,000	85,000	90,000
INTEREST INCOME	60,000	40,000	60,000
MISC. REVENUE	644,428	661,388	691,139
APPROPRIATED FUND BALANCE	-	-	-
TOTAL EXPENDITURES	9,599,381	9,851,405	10,025,829
CITY COUNCIL	75,259	74,259	74,999
CITY MANAGER	453,947	461,961	463,642
FINANCE	597,311	616,954	630,301
CITY CLERK	134,901	140,706	142,213
ELECTIONS	36,066	35,342	34,738
POLICE DEPARTMENT	3,350,194	3,401,392	3,492,760
FIRE DEPARTMENT	903,381	1,043,985	1,051,127
PROTECTIVE INSPECTIONS	155,173	149,954	138,323
PUBLIC WORKS	309,309	353,159	359,313
SANITATION	669,000	670,000	680,659
ENVIRONMENTAL SERVICES	350,387	401,162	396,227
PARKS & RECREATION	469,374	568,689	550,784
CIVIC CENTER	61,174	90,632	80,362
GENERAL SERVICES	404,221	360,665	342,439
BOARD OF REVIEW	2,573	2,573	2,573
ZONING BOARD OF APPEALS	2,175	2,175	2,153
PLANNING COMMISSION	44,550	45,168	45,807
HISTORICAL COMMISSION	10,000	10,000	10,000
LIBRARY	417,578	423,995	424,588
OLDER PERSONS COMMISSION	50,677	52,100	51,528
CONTINGENCY	50,000	50,000	50,000
APPROPRIATIONS TO OTHER FUNDS	1,052,131	896,532	1,001,293

Appendix A FYE 2014
Budget General Ledger
Accounts

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APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 101 GENERAL - REVENUE	9,604,442	9,599,378	9,851,405
REAL ESTATE TAXES	6,927,772	6,828,000	6,981,000
101-000.000-402.000 CURRENT LEVY	6,584,967	-	-
101-000.000-402.001 CURRENT LEVY - REAL TAXES	-	6,150,000	6,300,000
101-000.000-402.002 CURRENT LEVY - PERSONAL PROPERTY	-	308,000	336,000
101-000.000-445.000 INTEREST & PENALTY	86,004	120,000	85,000
101-000.000-448.000 ADMINISTRATIVE FEE	256,801	250,000	260,000
LICENSES & PERMITS	378,045	386,150	428,610
101-000.000-452.000 CABLE TV	212,515	205,000	233,000
101-000.000-473.000 CERTIFICATE OF OCCUPANCY	700	-	900
101-000.000-474.000 RENTAL PROPERTY INSPECTION	130	-	200
101-000.000-475.000 COMMON AREA REG & INSPECTION	8,590	-	9,000
101-000.000-476.000 VACANT PROPERTY INSPECTIONS	980	800	1,000
101-000.000-477.000 BLDG. PERMITS	65,462	80,000	82,110
101-000.000-478.000 MECHANICAL PERMITS	31,087	30,000	30,000
101-000.000-479.000 ELECTRICAL PERMITS	22,263	25,000	25,000
101-000.000-480.000 PLUMBING PERMITS	10,224	10,000	10,000
101-000.000-490.000 PET LICENSES	5,410	6,000	5,500
101-000.000-490.001 DOG PARK PERMITS	8,336	8,000	8,400
101-000.000-491.000 OUTDOOR DINING FEES	75	250	500
101-000.000-492.000 GENERAL LICENSES	5,219	7,000	5,500
101-000.000-493.000 RIGHT OF WAY LICENSE FEES	55	2,000	2,000
101-000.000-494.000 SPECIAL EVENTS APPLICATION	-	3,100	3,500
101-000.000-494.001 SPECIAL EVENT SERVICE COST	-	3,000	6,000
101-000.000-496.000 STORM SEWER PERMITS	7,000	6,000	6,000
STATE RETURNS	965,953	941,500	989,207
101-000.000-543.000 CITY OF ROCHESTER LIQUOR LICEN	6,000	1,500	1,500
101-000.000-544.000 LIQUOR LICENSES	12,030	12,000	12,500
101-000.000-545.000 JUSTICE TRAINING	1,893	4,000	4,000
101-000.000-569.000 STATE GRANTS	4,116	5,000	4,000
101-000.000-574.002 CONSTITUTIONAL REVENUE SHARING	917,629	890,000	935,980
101-000.000-574.004 STATUTORY REVENUE SHARING	24,285	29,000	31,227
SALES & SERVICES	530,489	659,300	666,200
101-000.000-582.000 POLICE LIAISON	190,061	200,000	190,000
101-000.000-610.000 PLANNING & ZONING	10,050	7,000	7,000
101-000.000-627.000 MEDICAL REIMBURSEMENT ALS	271,073	400,000	400,000
101-000.000-627.001 FIRE PROT PERSONNEL	-	-	-
101-000.000-627.002 FIRE PROT EQUIPMENT	-	-	-
101-000.000-629.000 DPW SERVICE D.D.A.	39,176	23,000	30,000
101-000.000-629.001 FIRE SERVICE D.D.A. BANNERS	1,680	6,800	6,800
101-000.000-631.000 WEED CUTTING	342	-	1,000
101-000.000-631.001 SNOW REMOVAL-SIDEWALK	2,786	7,000	7,000
101-000.000-631.002 SNOW REMOVAL - PUBLIC CONTRACTS	5,295	5,000	12,000
101-000.000-638.000 XEROX COPIES	335	3,500	3,000
101-000.000-639.000 FIRE DEPT SERVICE TO DDA	-	-	-
101-000.000-641.000 ECOLOGY PICK-UPS	7,991	6,500	8,500
101-000.000-642.000 S.O.C.R.R.A VOUCHERS	90	-	300
101-000.000-644.000 REFUSE BAGS	32	-	-
101-000.000-646.000 MAPS, ORD, ETC.	105	-	100
101-000.000-646.001 SALE OF 1907 BOOK	25	-	-
101-000.000-646.002 SALE-ROCH. PUBLICATIONS	1,450	500	500
101-000.000-647.000 HARRIS FOUNTAIN	-	-	-
101-000.000-648.000 HISTORICAL COMMISSION INCOME	-	-	-
FINES & FORFEITS	92,781	80,000	85,000
101-000.000-655.000 PARKING VIOLATIONS	-	-	-
101-000.000-657.000 OTHER ORD VIOLATION	92,781	80,000	85,000

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
INTEREST INCOME	52,275	60,000	40,000
101-000.000-665.000 INTEREST INCOME	-	60,000	40,000
101-000.000-665.002 INTEREST ON INV - BK1 SAVINGS	237	-	-
101-000.000-665.003 INTEREST ON CERTIFICATE OF DEPOSIT	23,183	-	-
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	14,459	-	-
101-000.000-665.022 INTEREST ON INVESTMENTS - COM	-	-	-
101-000.000-665.023 INTEREST INCOME - TCF BANK	1,591	-	-
101-000.000-665.032 INTEREST ON INVESTMENTS - CHASE IN	-	-	-
101-000.000-665.042 INTEREST INCOME- PRIVATE BANK	1,102	-	-
101-000.000-665.045 INTEREST INCOME- MICH 1ST	0	-	-
101-000.000-665.046 INTEREST INCOME- MICH 1ST SAV	2,837	-	-
101-000.000-665.049 INTEREST INCOME - M BANK	2,214	-	-
101-000.000-665.050 INTEREST INCOME - FIRST MICH BANK	1,068	-	-
101-000.000-665.051 INTEREST INCOME - OC LOCAL INVEST	4,262	-	-
101-000.000-665.057 LEVEL ONE BANK	-	-	-
101-000.000-665.072 INTEREST ON INVESTMENTS - MBIA	524	-	-
101-000.000-665.703 INTEREST INC FROM T&A TAXES	799	-	-
MISC. REVENUE	657,127	644,428	661,388
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	126	500	500
101-000.000-673.001 SALE OF CONFISC. ASSETS	866	-	-
101-000.000-675.000 COMMUNITY HOUSE	-	-	-
101-000.000-676.000 ADMINISTRATIVE CROSS CHARGE	454,546	459,618	470,478
101-000.000-677.000 FIRE DEPARTMENT TRAINING REIMB	400	1,000	1,000
101-000.000-678.000 REIMB. ALL INSURANCE	13,132	10,000	10,000
101-000.000-679.000 REIMB INSURANCE LOSS	-	-	-
101-000.000-679.002 REIMBURSEMENT-OTHER	689	1,000	1,000
101-000.000-679.003 REIMBURSEMENT-PBT	3,435	3,000	2,000
101-000.000-679.004 REIMBURSEMENT-DISTRICT CT	32,643	25,000	30,000
101-000.000-679.005 REIMBURSEMENT-DOWNTOWN POLICE	10,716	5,000	-
101-000.000-679.006 REIMBURSEMENT-DOWNTOWN REFUSE	32,609	46,110	46,110
101-000.000-679.007 REIMBURSEMENT FOR HIST. PLAQUE	-	-	-
101-000.000-681.000 FALSE ALARMS- FIRE DEPT	100	100	100
101-000.000-682.000 FALSE ALARMS - POLICE DEPT	475	500	500
101-000.000-683.000 IMPOUND RELEASE FEES	3,950	1,000	3,100
101-000.000-684.000 FINGERPRINTING FEES	840	500	500
101-000.000-691.000 FILM PERMIT FEES	50	100	100
101-000.000-692.000 MISC. INCOME	53,127	22,000	22,000
101-000.000-692.301 MISC. INCOME - POLICE DEPARTMENT	14,455	5,000	10,000
101-000.000-692.336 MISC. INCOME - FIRE DEPARTMENT	3,969	5,000	5,000
101-000.000-692.441 DPW MISC. REVENUES	-	-	-
101-000.000-699.265 TRANS FROM DRUG LAW ENFORCEMEN	26,000	54,000	54,000
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	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
FUND: 101 GENERAL - EXPENDITURES		9,592,932	9,599,381	9,851,405
DEPT 101.000	CITY COUNCIL	68,376	75,259	74,259
101-101.000-702.000	SALARIES-COUNCIL	10,575	10,725	10,725
101-101.000-703.101	ATTORNEY'S RETAINER	-	-	-
101-101.000-715.000	FICA	809	820	820
101-101.000-720.000	WORKER'S COMP. INS	78	22	22
101-101.000-803.000	LEGAL SERVICES	-	-	-
101-101.000-805.015	CONTRACT SVCS - ATTORNEY	40,000	43,000	42,000
101-101.000-805.024	CONTRACT SVCS - CABLE CASTING	7,752	7,500	7,500
101-101.000-805.027	CABLE CASTING	-	-	-
101-101.000-863.000	TRAVEL, MEETINGS & CONF	-	-	-
101-101.000-863.001	PROFESSIONAL DEVELOPMENT	-	2,000	2,000
101-101.000-863.002	TRAVEL	-	300	300
101-101.000-957.000	DUES & SUBSCRIPTIONS	8,736	10,642	10,642
101-101.000-963.000	MISCELLANEOUS	427	250	250

APPROVED FYE 2014 BUDGET

DEPT 172.000	CITY MANAGER	FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
101-172.000-701.000	SUPERVISOR SALARIES	108,091	107,500	107,500
101-172.000-701.001	EMPLOYEE WAGES	159,398	160,501	162,301
101-172.000-701.002	PART TIME WAGES	-	-	-
101-172.000-701.003	OVERTIME WAGES	918	2,863	2,863
101-172.000-703.102	MANAGER SALARIES	-	-	-
101-172.000-709.101	OVERTIME	-	-	-
101-172.000-710.101	LONGEVITY	-	1,400	2,100
101-172.000-715.000	FICA	20,707	21,478	21,670
101-172.000-716.000	HOSPITALIZATION	49,683	53,564	49,403
101-172.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	-
101-172.000-716.002	HOSPITALIZATION-RETIREE	27,415	18,940	27,010
101-172.000-717.000	EMPLOYEE LIFE INSURANCE	1,746	1,769	1,930
101-172.000-718.000	RETIREMENT CONTRIBUTION	8,790	14,062	16,834
101-172.000-718.001	DEFINED CONTRIBUTION	18,753	18,225	18,225
101-172.000-719.000	DENTAL/OPTICAL	4,200	4,200	4,200
101-172.000-720.000	WORKER'S COMP. INS	692	1,211	1,214
101-172.000-721.000	UNEMPLOYMENT COMP INS	220	232	232
101-172.000-722.000	SEVERANCE/SICK PAY	4,112	4,041	4,052
101-172.000-805.000	CONTRACTUAL SERVICES	13,976	27,461	25,927
101-172.000-815.001	CONTRACT SVCS - COMP SOFT	-	-	-
101-172.000-861.000	EQUIPMENT RENTAL	-	-	-
101-172.000-863.000	TRAVEL, MEETINGS & CONF	220	-	-
101-172.000-863.001	PROFESSIONAL DEVELOPMENT	3,102	3,500	3,500
101-172.000-863.002	TRAVEL	2,128	2,000	2,000
101-172.000-864.000	LOCAL MILEAGE ALLOWANCE	7,240	7,800	7,800
101-172.000-883.000	COMMUNITY AFFAIRS	106	1,000	1,000
101-172.000-911.000	EMPLOYEE BOND	350	400	400
101-172.000-957.000	DUES & SUBSCRIPTIONS	1,405	1,800	1,800

APPROVED FYE 2014 BUDGET

DEPT 191.000	ELECTIONS	FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
		23,957	36,066	35,342
101-191.000-701.000	SUPERVISOR SALARIES	-	-	-
101-191.000-701.001	EMPLOYEE WAGES	1,268	7,825	9,476
101-191.000-701.002	PART TIME WAGES	11,859	13,000	9,000
101-191.000-701.003	OVERTIME WAGES	1,075	476	563
101-191.000-703.103	ELECTIONS SALARIES-FULL TIME	62	-	-
101-191.000-704.101	ELECTIONS WAGES PART-TIME	590	-	-
101-191.000-710.101	LONGEVITY	-	105	175
101-191.000-715.000	FICA	-	669	881
101-191.000-716.000	HOSPITALIZATION	-	2,168	1,056
101-191.000-716.001	HOSPITALIZATION-LIEU/COVERAGE	-	180	720
101-191.000-716.002	HOSPITALIZATION-RETIREE	-	793	1,865
101-191.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	138	-	-
101-191.000-717.000	EMPLOYEE LIFE INSURANCE	-	113	122
101-191.000-718.000	RETIREMENT CONTRIBUTION	-	708	1,293
101-191.000-718.001	DEFINED CONTRIBUTION	-	-	-
101-191.000-719.000	DENTAL/OPTICAL	-	252	334
101-191.000-720.000	WORKER'S COMP. INS	-	336	442
101-191.000-721.000	UNEMPLOYMENT COMP INS	-	68	71
101-191.000-722.000	SEVERANCE/SICK PAY	-	119	145
101-191.000-726.000	ELECTION SUPPLIES	5,522	6,000	6,000
101-191.000-805.000	CONTRACTUAL SERVICES	3,127	2,754	2,700
101-191.000-861.000	EQUIPMENT RENTAL	-	-	-
101-191.000-963.000	MISCELLANEOUS	315	500	500
101-191.000-977.000	NEW EQUIPMENT	-	-	-

APPROVED FYE 2014 BUDGET

DEPT 201.000	FINANCE	FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
101-201.000-701.000	SUPERVISOR SALARIES	61,802	61,464	63,293
101-201.000-701.001	EMPLOYEE WAGES	219,830	218,381	221,381
101-201.000-701.002	PART TIME WAGES	-	-	-
101-201.000-701.003	OVERTIME WAGES	1,770	4,988	4,988
101-201.000-703.104	FINANCE SALARIES	-	-	-
101-201.000-704.102	FINANCE WAGES PART-TIME	-	-	-
101-201.000-709.101	OVERTIME	-	-	-
101-201.000-710.101	LONGEVITY	6,242	10,500	11,200
101-201.000-715.000	FICA	23,224	23,511	23,628
101-201.000-716.000	HOSPITALIZATION	68,112	70,407	79,844
101-201.000-716.001	HOSPITALIZATION-LIEU/COVERAGE	11,000	12,000	6,000
101-201.000-716.002	HOSPITALIZATION-RETIREE	29,902	29,035	29,227
101-201.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-201.000-717.000	EMPLOYEE LIFE INSURANCE	1,864	1,847	2,024
101-201.000-718.000	RETIREMENT CONTRIBUTION	34,952	38,977	47,448
101-201.000-719.000	DENTAL/OPTICAL	7,000	8,000	7,600
101-201.000-720.000	WORKER'S COMP. INS	780	1,358	1,340
101-201.000-721.000	UNEMPLOYMENT COMP INS	329	348	348
101-201.000-722.000	SEVERANCE/SICK PAY	4,485	4,355	4,384
101-201.000-805.000	CONTRACTUAL SERVICES	99,524	105,430	107,539
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	480	2,400	2,400
101-201.000-863.002	TRAVEL	643	1,100	1,100
101-201.000-864.000	LOCAL MILEAGE ALLOWANCE	-	-	-
101-201.000-911.000	EMPLOYEE BOND	1,015	880	880
101-201.000-957.000	DUES & SUBSCRIPTIONS	1,632	1,380	1,380
101-201.000-963.000	MISCELLANEOUS	-	350	350
101-201.000-977.000	NEW EQUIPMENT	-	300	300
101-201.000-980.001	NEW EQUIPMENT- COMPUTERS	-	-	-
101-201.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	300	300

APPROVED FYE 2014 BUDGET

DEPT 215.000	CITY CLERK	FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
		127,101	134,901	140,706
101-215.000-701.000	SUPERVISOR SALARIES	62,477	61,464	62,064
101-215.000-701.001	EMPLOYEE WAGES	9,293	15,400	21,677
101-215.000-701.002	PART TIME WAGES	1,104	-	-
101-215.000-701.003	OVERTIME WAGES	108	111	152
101-215.000-703.105	CITY CLERK SALARIES	-	-	-
101-215.000-704.103	CITY CLERK WAGES PART-TIME	-	-	-
101-215.000-709.101	OVERTIME	-	-	-
101-215.000-710.101	LONGEVITY	1,400	1,400	1,400
101-215.000-715.000	FICA	6,655	5,996	6,782
101-215.000-716.000	HOSPITALIZATION	16,707	25,718	15,274
101-215.000-716.001	HOSPITALIZATION - IN LIEU OF COVERAGE	-	-	3,600
101-215.000-716.002	HOSPITALIZATION-RETIREE	8,157	7,826	8,394
101-215.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	1,746	-	-
101-215.000-717.000	EMPLOYEE LIFE INSURANCE	510	752	917
101-215.000-718.000	RETIREMENT CONTRIBUTION	6,959	10,320	12,958
101-215.000-719.000	DENTAL/OPTICAL	1,400	2,007	2,444
101-215.000-720.000	WORKER'S COMP. INS	221	352	393
101-215.000-721.000	UNEMPLOYMENT COMP INS	239	81	93
101-215.000-722.000	SEVERANCE/SICK PAY	1,224	1,174	1,259
101-215.000-757.000	OPERATING SUPPLIES	-	-	-
101-215.000-805.000	CONTRACTUAL SERVICES	6,274	-	-
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	575	1,000	2,000
101-215.000-863.002	TRAVEL	1,045	200	200
101-215.000-911.000	EMPLOYEE BOND	350	350	350
101-215.000-957.000	DUES & SUBSCRIPTIONS	365	250	250
101-215.000-963.000	MISCELLANEOUS	292	500	500
101-215.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT 247.000	BOARD OF REVIEW	1,823	2,573	2,573
101-247.000-704.113	BOARD OF REVIEW MEMBER WAGES	1,725	2,250	2,250
101-247.000-715.000	FICA	98	173	173
101-247.000-963.000	MISCELLANEOUS	-	150	150

APPROVED FYE 2014 BUDGET

DEPT 265.000	CIVIC CENTER	FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
		77,765	61,174	90,632
101-265.000-701.000	SUPERVISOR SALARIES	-	-	-
101-265.000-701.001	EMPLOYEE WAGES	2,991	1,988	8,982
101-265.000-701.002	PART TIME WAGES	108	-	3,276
101-265.000-701.003	OVERTIME WAGES	99	1,147	-
101-265.000-703.106	CIVIC CENTER GROUND WAGES	-	-	-
101-265.000-703.112	PUBLIC WORKS SUPT/ASST. SALARY	-	-	-
101-265.000-703.113	PUBLIC WORKS LABOR WAGES	-	-	-
101-265.000-709.101	OVERTIME	-	-	-
101-265.000-710.101	LONGEVITY	-	-	266
101-265.000-715.000	FICA	-	-	1,098
101-265.000-716.000	HOSPITALIZATION	-	-	1,267
101-265.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	240
101-265.000-716.002	HOSPITALIZATION - RETIREE	-	-	925
101-265.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-265.000-717.000	EMPLOYEE LIFE INSURANCE	-	-	65
101-265.000-718.000	RETIREMENT CONTRIBUTION	-	-	1,239
101-265.000-718.001	DEFINED CONTRIBUTION	-	-	-
101-265.000-719.000	DENTAL/ OPTICAL	-	-	236
101-265.000-720.000	WORKER'S COMP. INSURANCE	-	-	676
101-265.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	-	23
101-265.000-722.000	SEVERANCE SICK PAY	-	-	139
101-265.000-741.000	UNIFORM ALLOWANCE	-	-	-
101-265.000-776.000	JANITORIAL SUPPLIES	946	1,300	1,200
101-265.000-778.000	BUILDING MAINTENANCE-MATERIAL	3,504	1,500	1,500
101-265.000-780.000	GROUNDS MAINTENANCE-MATERIALS	1,851	500	1,000
101-265.000-805.000	CONTRACTUAL SERVICES	33,474	29,339	29,250
101-265.000-861.000	EQUIPMENT RENTAL	1,925	-	-
101-265.000-921.000	LIGHT & POWER	24,116	14,000	28,000
101-265.000-922.000	HEAT-BUILDING	5,162	7,500	7,500
101-265.000-923.000	WATER & SEWER CHARGES	3,097	2,200	2,500
101-265.000-931.000	MAINTENANCE & REPAIRS - EQUIP	51	-	50
101-265.000-963.000	MISCELLANEOUS	442	200	200
101-265.000-974.000	SITE IMPROVEMENT	-	1,500	1,000
101-265.000-977.000	NEW EQUIPMENT	-	-	-

APPROVED FYE 2014 BUDGET

DEPT 289.000	GENERAL SERVICES	FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
		368,292	404,221	360,665
101-289.000-701.004	EMPLOYEE WELLNESS	-	-	-
101-289.000-727.000	RECYCLING BIN	-	-	-
101-289.000-728.000	POSTAGE	18,367	24,000	22,900
101-289.000-729.000	PRINTING & OFFICE SUPPLIES	42,571	38,000	42,000
101-289.000-729.001	COFFEE OFFICE SUPPLY	-	-	-
101-289.000-803.000	LEGAL SERVICES	55,126	75,000	60,000
101-289.000-804.000	AUDITING	22,976	15,327	15,509
101-289.000-805.000	CONTRACTUAL SERVICES	6,510	66,600	48,916
101-289.000-805.021	CONTRACT SVCS - WEB SITE	-	312	11,318
101-289.000-805.028	CONTRACT SVCS-TAX APPEAL	-	-	-
101-289.000-806.000	ENGINEERING SERVICES	58,733	52,480	34,970
101-289.000-815.002	CONTRACT - COMP MTC T&M	-	510	520
101-289.000-850.000	TELEPHONE	14,529	7,524	7,524
101-289.000-860.000	COMPUTER RENTAL	16,100	18,647	18,647
101-289.000-861.000	EQUIPMENT RENTAL	-	-	-
101-289.000-863.001	PROFESSIONAL DEVELOPMENT	185	500	500
101-289.000-863.002	TRAVEL	366	500	500
101-289.000-863.004	EDUCATION REIMBURSEMENT	-	7,000	7,000
101-289.000-883.000	COMMUNITY AFFAIRS	14,597	13,100	13,100
101-289.000-883.003	COMMUNITY AFFAIRS - LEGACY	-	-	-
101-289.000-883.004	COMMUNITY AFFAIRS - INTERNAL	8,682	10,000	10,000
101-289.000-883.006	COMMUNITY SURVEY	-	-	-
101-289.000-900.000	PUBLISHING LEGAL NOTICES ETC	8,613	10,000	10,000
101-289.000-912.000	GENERAL INSURANCE	11,373	16,221	13,761
101-289.000-931.000	MAINTENANCE & REPAIRS - EQUIP	-	500	500
101-289.000-955.000	HEALTH CARE CLAIMS TAX	-	8,000	8,000
101-289.000-956.000	EMPLOYEE TRAINING	349	2,000	2,000
101-289.000-957.000	DUES & SUBSCRIPTIONS	-	-	-
101-289.000-961.000	CASH-SHORT OR OVER	79	-	-
101-289.000-963.000	MISCELLANEOUS	13,011	500	500
101-289.000-964.000	REFUNDS & REBATES	-	-	-
101-289.000-964.002	REFUND- TAX ALLOCATION	75,019	25,000	20,000
101-289.000-964.005	LEGAL FINES	-	-	-
101-289.000-969.000	INSURANCE LOSSES & DED	750	10,000	10,000
101-289.000-977.000	NEW EQUIPMENT	356	2,000	2,000
101-289.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	500	500
101-289.000-999.800	TRANSFER TO OPC	-	-	-

APPROVED FYE 2014 BUDGET

DEPT 301.000	POLICE DEPARTMENT	FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
		3,306,388	3,350,194	3,401,392
101-301.000-703.001	SGTS SALARIES NO -FICA	-	-	-
101-301.000-703.002	PATROL OFFICER SALARY NO-FICA	620	-	-
101-301.000-703.107	DISPATCHER SALARIES-POLICE	125,875	126,173	153,949
101-301.000-703.108	ORDINANCE OFFICER SALARIES	44,061	47,944	47,944
101-301.000-703.109	CLERK/ TYPIST SALARIES	32,512	38,605	39,205
101-301.000-703.201	CHIEF & SGTS SALARY-MEDICARE	387,827	386,410	390,233
101-301.000-703.202	PATROL OFFICER SALARY MEDICARE	952,810	985,267	980,994
101-301.000-704.105	POLICE RESERVE/SEASONAL	22,306	31,650	31,650
101-301.000-704.106	WAGES-CROSSING GUARD	-	-	-
101-301.000-704.108	CLERICAL PART-TIME WAGES	31,323	24,205	24,205
101-301.000-709.001	OVERTIME SGTS/PATROL NO FICA	-	-	-
101-301.000-709.102	OVERTIME NON-POLICE FICA	16,859	28,913	47,981
101-301.000-709.201	OVERTIME CHIEF & SGTS-MEDICARE	27,887	24,337	24,253
101-301.000-709.202	OVERTIME PATROL MEDICARE	152,252	157,026	132,607
101-301.000-710.001	LONGEVITY POLICE NO-FICA	-	-	-
101-301.000-710.102	LONGEVITY NON-POLICE FICA	1,920	5,980	3,660
101-301.000-710.201	LONGEVITY MEDICARE	17,372	23,800	21,700
101-301.000-712.001	HOLIDAY PAY POLICE NO-FICA	-	-	-
101-301.000-712.101	HOLIDAY PAY NON-POLICE -FICA	8,454	5,000	6,000
101-301.000-712.201	HOLIDAY PAY POLICE MEDICARE	63,450	60,000	60,000
101-301.000-715.000	FICA	46,689	47,824	50,137
101-301.000-716.000	HOSPITALIZATION	400,517	295,534	293,157
101-301.000-716.001	HOSPITALIZATION - IN LIEU OF COVERA	25,029	30,000	30,000
101-301.000-716.002	HOSPITALIZATION - RETIREE	184,424	182,313	186,493
101-301.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	7,116	-	-
101-301.000-717.000	EMPLOYEE LIFE INSURANCE	9,200	9,761	10,181
101-301.000-718.000	RETIREMENT CONTRIBUTION	197,036	221,113	239,848
101-301.000-719.000	DENTAL/ OPTICAL	25,209	32,600	33,600
101-301.000-720.000	WORKER'S COMP. INSURANCE	25,452	43,853	43,634
101-301.000-721.000	UNEMPLOYMENT COMP.INSURANCE	2,139	1,682	1,726
101-301.000-722.000	SEVERANCE SICK PAY	27,376	25,528	25,378
101-301.000-729.000	PRINTING & OFFICE SUPPLY	12,862	13,500	13,000
101-301.000-740.000	UNIFORM EXPENSE	-	1,500	1,500
101-301.000-741.000	UNIFORM ALLOWANCE	23,707	22,125	22,750
101-301.000-742.000	DOG WARDEN SUPPLIES & EXPENSE	-	1,000	1,000
101-301.000-751.000	GAS,OIL, LUBRICANTS	42,310	39,710	39,500
101-301.000-757.000	OPERATING SUPPLIES	10,653	10,000	10,714
101-301.000-803.000	LEGAL SERVICES	84,602	90,000	90,000
101-301.000-804.001	SCHOOL LIAISON	46,784	47,000	48,000
101-301.000-805.000	CONTRACTUAL SERVICES	51,069	51,614	51,900
101-301.000-806.001	BOARD OF PRISONERS	683	750	750
101-301.000-815.000	CONTRACT SVCS - COMP MTC	-	-	-
101-301.000-850.000	TELEPHONE	29,417	23,841	23,841
101-301.000-860.000	COMPUTER RENTAL	6,572	8,053	8,053
101-301.000-861.000	EQUIPMENT RENTAL	81,464	91,296	89,300
101-301.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-301.000-863.001	PROFESSIONAL DEVELOPMENT	8,588	15,000	15,000
101-301.000-863.002	TRAVEL	2,100	2,000	2,100
101-301.000-912.000	GENERAL INSURANCE	27,729	36,187	33,552
101-301.000-921.000	LIGHT & POWER	-	-	-
101-301.000-931.000	MAINTENANCE & REPAIRS- EQUIP	15,861	24,000	24,000
101-301.000-956.000	EMPLOYEE TRAINING	3,599	-	-
101-301.000-956.001	EMPLOYEE TRAINING- REIMBURSE	4,500	4,500	4,000
101-301.000-956.002	PSAP TRAINING REIMBURSEMENT	2,505	3,500	3,500
101-301.000-957.000	DUES & SUBSCRIPTIONS	414	1,000	800
101-301.000-958.000	RESERVE PROGRAM SUPPLIES & EX	1,202	1,200	1,200
101-301.000-961.000	CASH -SHORT OR OVER	-	-	-
101-301.000-963.000	MISCELLANEOUS	195	1,000	1,000
101-301.000-969.000	INSURANCE LOSSES & DED	130	5,000	5,000
101-301.000-977.000	NEW EQUIPMENT	11,350	17,900	29,400
101-301.000-977.002	NEW EQUIPMENT- E-911	-	-	-
101-301.000-980.001	NEW EQUIPMENT- COMPUTER	2,379	3,000	3,000
101-301.000-980.004	COMPUTER SOFTWARE-PURCHASE	-	-	-

APPROVED FYE 2014 BUDGET

DEPT 336.000	FIRE DEPARTMENT	FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
101-336.000-701.000	SUPERVISOR SALARIES	63,960	63,610	66,600
101-336.000-701.001	EMPLOYEE WAGES	2,216	-	-
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	47,524	42,058	51,316
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	170,765	180,000	193,860
101-336.000-705.003	BUSINESS INSPECTION	30,945	24,000	25,848
101-336.000-705.004	RENTAL/VACANT/CODE	5,734	6,000	6,462
101-336.000-705.005	ADMIN	7,437	5,000	5,385
101-336.000-705.006	HYDRANT MAINTENANCE	4,325	9,000	9,693
101-336.000-705.007	EVENT WAGES	7,813	15,000	16,155
101-336.000-705.008	TRAINING WAGES	39,912	41,000	44,157
101-336.000-705.009	MAINTENANCE	17,856	20,000	21,540
101-336.000-709.102	OVERTIME NON-POLICE FICA	-	5,118	5,762
101-336.000-710.201	LONGEVITY MEDICARE	-	700	700
101-336.000-715.000	FICA	4,611	4,834	5,713
101-336.000-716.000	HOSPITALIZATION	25,854	18,370	18,089
101-336.000-716.001	HOSPITALIZATION - IN LIEU OF COVERAGE	-	-	-
101-336.000-716.002	HOSPITALIZATION - RETIREE	11,083	11,281	12,438
101-336.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	346	-	-
101-336.000-717.000	EMPLOYEE LIFE INSURANCE	2,942	6,172	6,283
101-336.000-718.000	RETIREMENT CONTRIBUTION	10,006	11,414	16,105
101-336.000-718.001	DEFINED CONTRIBUTION	13,238	10,000	13,000
101-336.000-719.000	DENTAL/ OPTICAL	2,323	1,400	1,400
101-336.000-720.000	WORKER'S COMP. INSURANCE	9,795	14,281	15,279
101-336.000-721.000	UNEMPLOYMENT COMP.INSURANCE	55	174	189
101-336.000-722.000	SEVERANCE SICK PAY	1,663	965	1,001
101-336.000-729.000	PRINTING & OFFICE SUPPLY	5,056	3,500	3,500
101-336.000-741.000	UNIFORM ALLOWANCE	258	325	325
101-336.000-751.000	GAS,OIL, LUBRICANTS	19,363	15,675	20,000
101-336.000-757.000	OPERATING SUPPLIES	3,238	5,000	4,000
101-336.000-805.000	CONTRACTUAL SERVICES	7,963	-	-
101-336.000-805.026	CONTRACTED MEDICAL LABOR	240,657	200,000	208,000
101-336.000-815.001	CONTRACT SVCS - COMP SOFT	1,885	6,987	6,850
101-336.000-850.000	TELEPHONE	13,345	11,243	11,243
101-336.000-852.000	ALARM SYSTEM	695	-	-
101-336.000-860.000	COMPUTER RENTAL	2,182	2,401	2,401
101-336.000-861.000	EQUIPMENT RENTAL	9,051	9,084	125,000
101-336.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-336.000-863.001	PROFESSIONAL DEVELOPMENT	17,836	10,000	10,000
101-336.000-863.002	TRAVEL	2,974	2,500	2,500
101-336.000-912.000	GENERAL INSURANCE	15,779	15,279	19,092
101-336.000-921.000	LIGHT & POWER	5,029	7,000	5,000
101-336.000-921.001	LIGHT & POWER - Training Center	1,553	3,000	1,500
101-336.000-922.000	HEAT-BUILDING	4,401	8,200	1,000
101-336.000-922.001	HEAT-BUILDING - Training Center	2,756	5,000	4,000
101-336.000-923.000	WATER & SEWER CHARGES	1,721	2,200	2,000
101-336.000-931.000	MAINTENANCE & REPAIRS- EQUIP	-	-	-
101-336.000-931.300	MAINTENANCE & REPAIRS- EQUIP	48,988	26,500	5,000
101-336.000-932.000	MAINTENANCE & REPAIR - BUILDING	19,966	25,000	25,000
101-336.000-956.000	EMPLOYEE TRAINING	-	-	-
101-336.000-957.000	DUES & SUBSCRIPTIONS	8,489	5,000	5,000
101-336.000-963.000	MISCELLANEOUS	9,169	3,000	3,000
101-336.000-969.000	INSURANCE LOSSES & DED.	-	-	-
101-336.000-977.000	NEW EQUIPMENT	26,816	26,110	20,600
101-336.000-980.001	NEW EQUIPMENT- COMPUTER	-	-	-
101-336.000-980.003	ALS MEDICAL SUPPLIES AND EQUIPMEN	21,245	14,000	12,000
101-336.000-984.001	NEW EQUIP - FIRE DEPT TURNOUT	-	6,000	10,000
101-336.000-999.001	FIRE EQUIPMENT FUND -RESERVE	-	-	-

APPROVED FYE 2014 BUDGET

DEPT 371.000	PROTECTIVE INSPECTIONS	FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
		144,704	155,173	149,954
101-371.000-701.000	SUPERVISOR SALARIES	-	-	-
101-371.000-701.001	EMPLOYEE WAGES	31,645	54,464	46,352
101-371.000-701.002	PART TIME WAGES	51,673	26,000	26,000
101-371.000-701.003	OVERTIME WAGES	-	266	203
101-371.000-703.111	BUILDING INSPECTOR SALARIES	-	-	-
101-371.000-704.110	BUILDING WAGES PART-TIME	-	-	-
101-371.000-709.101	OVERTIME	-	-	-
101-371.000-710.101	LONGEVITY	1,167	2,100	2,100
101-371.000-715.000	FICA	6,318	6,336	5,863
101-371.000-716.000	HOSPITALIZATION	6,069	15,809	5,841
101-371.000-716.001	HOSPITALIZATION - IN LIEU OF COVERAGE	-	-	1,800
101-371.000-716.002	HOSPITALIZATION - RETIREE	2,819	5,656	7,385
101-371.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	346	-	-
101-371.000-717.000	EMPLOYEE LIFE INSURANCE	241	666	491
101-371.000-718.000	RETIREMENT CONTRIBUTION	3,353	4,974	7,427
101-371.000-719.000	DENTAL/ OPTICAL	1,400	2,159	1,922
101-371.000-720.000	WORKER'S COMP. INSURANCE	622	1,150	1,119
101-371.000-721.000	UNEMPLOYMENT COMP.INSURANCE	334	145	133
101-371.000-722.000	SEVERANCE SICK PAY	252	848	718
101-371.000-741.000	UNIFORM ALLOWANCE	-	-	-
101-371.000-757.000	OPERATING SUPPLIES	-	200	200
101-371.000-805.000	CONTRACTUAL SERVICES	5,267	-	8,000
101-371.000-805.002	ELECTRICAL INSPECTOR - CONTRACTE	-	-	-
101-371.000-805.003	PLUMBING INSPECTOR - CONTRACTED	8,003	8,000	8,000
101-371.000-805.004	HOUSING INSPECTOR - CONTRACTED	-	-	-
101-371.000-805.016	MECHANICAL INSPECTOR - CONTRACTE	23,594	24,000	24,000
101-371.000-805.032	GENERAL CODE INSPECTOR - CONTRAC	-	-	-
101-371.000-861.000	EQUIPMENT RENTAL	-	-	-
101-371.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-371.000-863.001	PROFESSIONAL DEVELOPMENT	615	1,000	1,000
101-371.000-863.002	TRAVEL	516	800	800
101-371.000-957.000	DUES & SUBSCRIPTIONS	398	500	500
101-371.000-963.000	MISCELLANEOUS	75	100	100
101-371.000-977.000	NEW EQUIPMENT	-	-	-
101-371.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	-	-

APPROVED FYE 2014 BUDGET

DEPT 400.000	PLANNING COMMISSION	FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
		37,966	44,550	45,168
101-400.000-704.111	PLANNING COMM- SALARIES	5,390	6,000	6,000
101-400.000-715.000	FICA	412	450	450
101-400.000-805.000	CONTRACTUAL SERVICES	26,508	28,200	28,740
101-400.000-805.018	CONTRACTUAL SVCS- MASTER PLAN	-	-	-
101-400.000-805.024	CONTRACT SVCS - CABLE CASTING	4,107	3,900	3,978
101-400.000-806.000	ENGINEERING SERVICES	-	5,000	5,000
101-400.000-963.000	MISCELLANEOUS	1,549	1,000	1,000

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT 410.000	ZONING BOARD OF APPEALS	3,204	2,175	2,175
101-410.000-704.112	ZONING BOARD OF APPEALS	2,750	2,000	2,000
101-410.000-715.000	FICA	210	175	175
101-410.000-805.000	CONTRACTUAL SERVICES	215	-	-
101-410.000-963.000	MISCELLANEOUS	29	-	-

APPROVED FYE 2014 BUDGET

		<u>FYE 2012</u>	<u>FYE 2013</u>	<u>FYE 2014</u>
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
DEPT 420.000	HISTORICAL COMMISSION	6,951	10,000	10,000
101-420.000-963.000	MISCELLANEOUS	6,951	10,000	10,000

APPROVED FYE 2014 BUDGET

DEPT 441.000	PUBLIC WORKS	FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
		740,614	309,309	353,159
101-441.000-701.000	SUPERVISOR SALARIES	33,101	16,400	4,300
101-441.000-701.001	EMPLOYEE WAGES	186,884	23,926	50,403
101-441.000-701.002	PART TIME WAGES	25,523	2,000	8,424
101-441.000-701.003	OVERTIME WAGES	19,274	3,332	5,802
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	4,959	595	1,043
101-441.000-715.000	FICA	20,728	3,742	5,475
101-441.000-716.000	HOSPITALIZATION	41,021	4,691	5,531
101-441.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	1,800	2,400
101-441.000-716.002	HOSPITALIZATION - RETIREE	27,045	4,092	5,395
101-441.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	9,407	-	-
101-441.000-717.000	EMPLOYEE LIFE INSURANCE	1,372	328	438
101-441.000-718.000	RETIREMENT CONTRIBUTION	26,124	3,090	7,080
101-441.000-718.001	DEFINED CONTRIBUTION	2,855	1,994	296
101-441.000-719.000	DENTAL/ OPTICAL	4,620	990	1,300
101-441.000-720.000	WORKER'S COMP. INSURANCE	8,592	2,536	3,716
101-441.000-721.000	UNEMPLOYMENT COMP.INSURANCE	881	49	89
101-441.000-722.000	SEVERANCE SICK PAY	5,402	614	809
101-441.000-730.000	PLASTIC REFUSE BAGS	-	-	-
101-441.000-741.000	UNIFORM ALLOWANCE	11,360	13,440	11,520
101-441.000-745.000	TOOLS & EQUIPMENT	1,413	5,000	5,000
101-441.000-757.000	OPERATING SUPPLIES	17,648	10,000	10,000
101-441.000-805.000	CONTRACTUAL SERVICES	12,251	30,500	13,700
101-441.000-815.002	CONTRACT SVCS - COMP MTC T&M	-	-	-
101-441.000-850.000	TELEPHONE	4,560	6,182	6,182
101-441.000-860.000	COMPUTER RENTAL	1,719	1,946	1,946
101-441.000-861.000	EQUIPMENT RENTAL	126,832	54,762	54,762
101-441.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-441.000-863.001	PROFESSIONAL DEVELOPMENT	5,981	5,000	5,000
101-441.000-863.002	TRAVEL	126	100	150
101-441.000-921.000	LIGHT & POWER	99,392	110,000	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	40,083	-	40,000
101-441.000-931.000	MAINTENANCE & REPAIRS - EQUIP	-	-	-
101-441.000-956.000	EMPLOYEE TRAINING	-	-	-
101-441.000-957.000	DUES & SUBSCRIPTIONS	1,454	700	900
101-441.000-963.000	MISCELLANEOUS	8	1,000	1,000
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	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT 528.000	SANITATION	711,961	669,000	670,000
101-528.000-701.000	SUPERVISOR SALARIES	-	-	-
101-528.000-701.001	EMPLOYEE WAGES	-	-	-
101-528.000-701.002	PART TIME WAGES	-	-	-
101-528.000-701.003	OVERTIME WAGES	-	-	-
101-528.000-703.132	WATER SUPT. WAGES	-	-	-
101-528.000-703.133	WATER DIST. OPERATOR WAGES	-	-	-
101-528.000-709.104	OVERTIME - WATER DIST OPERATOR	-	-	-
101-528.000-710.101	LONGEVITY	-	-	-
101-528.000-715.000	FICA	-	-	-
101-528.000-716.000	HOSPITAL	-	-	-
101-528.000-716.002	HOSPITAL RETIREE	-	-	-
101-528.000-717.000	EMPLOYEE LIFE INSURANCE	-	-	-
101-528.000-718.000	RETIREMENT CONTRIBUTION	-	-	-
101-528.000-719.000	DENTAL/OPTICAL	-	-	-
101-528.000-720.000	WORKER'S COMP. INSURANCE	-	-	-
101-528.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	-	-
101-528.000-722.000	SICK PAY	-	-	-
101-528.000-741.000	UNIFORM ALLOWANCE	-	-	-
101-528.000-805.005	REFUSE COLLECTION CONTRACT	634,340	653,000	650,000
101-528.000-805.023	ENHANCED RECYCLING CONTRACT	350	-	-
101-528.000-860.000	COMPUTER RENTAL	-	-	-
101-528.000-861.000	EQUIPMENT RENTAL	-	-	-
101-528.000-959.000	SANITATION LAND FILL- FEES	22,238	-	-
101-528.000-959.001	LEAF DISPOSAL	23,643	-	-
101-528.000-959.002	VACTOR DISPOSAL- STORM SEWER	19,941	-	-
101-528.000-959.003	COMMUNITY HAZARDOUS WASTE PROC	11,088	14,000	14,000
101-528.000-959.004	S.O.C.R.R.A	-	-	4,000
101-528.000-963.000	MISCELLANEOUS	361	2,000	2,000
DEPT 529.000	ENVIRONMENTAL SERVICES	-	350,387	401,162
101-529.000-701.000	SUPERVISOR SALARIES	-	-	-
101-529.000-701.001	EMPLOYEE WAGES	-	89,556	75,979
101-529.000-701.002	PART TIME WAGES	-	20,000	21,060
101-529.000-701.003	OVERTIME WAGES	-	15,664	13,136
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	-	406	2,149
101-529.000-715.000	FICA	-	-	8,875
101-529.000-716.000	HOSPITAL	-	-	10,499
101-529.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	3,600
101-529.000-716.002	HOSPITAL RETIREE	-	-	7,813
101-529.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-529.000-717.000	EMPLOYEE LIFE INSURANCE	-	-	604
101-529.000-718.000	RETIREMENT CONTRIBUTION	-	-	10,469
101-529.000-718.001	DEFINED CONTRIBUTION	-	-	-
101-529.000-719.000	DENTAL/OPTICAL	-	-	1,930
101-529.000-720.000	WORKER'S COMP. INSURANCE	-	-	5,964
101-529.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	-	168
101-529.000-722.000	SICK PAY	-	-	1,172
101-529.000-741.000	UNIFORM ALLOWANCE	-	-	-
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	-	182,761	188,244
101-529.000-959.000	SANITATION LAND FILL- ROLL OFFS	-	18,000	18,000
101-529.000-959.001	LEAF DISPOSAL	-	22,000	25,000
101-529.000-959.002	VACTOR DISPOSAL- STORM SEWER	-	-	-
101-529.000-959.003	COMMUNITY HAZARDOUS WASTE PROC	-	-	-
101-529.000-963.000	MISCELLANEOUS	-	2,000	6,500

APPROVED FYE 2014 BUDGET

DEPT 751.000	PARKS & RECREATION	FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
		510,589	469,374	568,689
101-751.000-701.000	SUPERVISOR SALARIES	3,086	-	-
101-751.000-701.001	EMPLOYEE WAGES	114,412	112,835	146,520
101-751.000-701.002	PART TIME WAGES	27,691	10,000	10,920
101-751.000-701.003	OVERTIME WAGES	14,032	9,396	18,130
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	2,622	3,500	3,367
101-751.000-715.000	FICA	12,697	10,672	13,938
101-751.000-716.000	HOSPITALIZATION	25,093	28,038	25,343
101-751.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	-
101-751.000-716.002	HOSPITALIZATION - RETIREE	13,935	11,832	14,989
101-751.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
101-751.000-717.000	EMPLOYEE LIFE INSURANCE	509	1,003	1,281
101-751.000-718.000	RETIREMENT CONTRIBUTION	13,298	14,909	20,085
101-751.000-718.001	DEFINED CONTRIBUTION	266	-	-
101-751.000-719.000	DENTAL/ OPTICAL	2,098	3,360	4,270
101-751.000-720.000	WORKER'S COMP. INSURANCE	2,585	2,911	4,494
101-751.000-721.000	UNEMPLOYMENT COMP.INSURANCE	236	197	218
101-751.000-722.000	SEVERANCE SICK PAY	1,804	1,775	2,248
101-751.000-741.000	UNIFORM ALLOWANCE	1,920	1,920	1,920
101-751.000-745.000	TOOLS & EQUIPMENT	1,620	2,000	2,000
101-751.000-764.000	CONCESSION EXPENSES	-	-	-
101-751.000-777.000	COMMUNITY HOUSE-MAINTENANCE	31,398	28,000	28,000
101-751.000-778.000	BUILDING MAINTENANCE-MATERIAL	8,133	5,000	8,000
101-751.000-780.000	GROUNDS MAINTENANCE-MATERIALS	7,282	6,000	7,500
101-751.000-805.000	CONTRACTUAL SERVICES	11,902	11,300	33,300
101-751.000-805.014	CONTRACT SVCS - GYPSY MOTH	11,280	-	11,000
101-751.000-850.000	TELEPHONE	504	654	654
101-751.000-861.000	EQUIPMENT RENTAL	68,532	69,406	69,406
101-751.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-	-
101-751.000-863.001	PROFESSIONAL DEVELOPMENT	-	1,000	1,500
101-751.000-863.002	TRAVEL	-	200	250
101-751.000-882.000	RECREATION PROGRAM - RARA	75,337	76,876	78,058
101-751.000-883.000	COMMUNITY AFFAIRS	-	-	-
101-751.000-883.001	DINOSAUR HILL NATURE PRESERVE	28,178	27,000	27,000
101-751.000-884.000	TRAILWAY-PAINT CREEK	17,540	18,000	18,000
101-751.000-884.001	TRAILWAY-CLINTON RIVER	-	500	500
101-751.000-921.000	LIGHT & POWER	5,552	4,000	7,500
101-751.000-922.000	HEAT-BUILDING	4,379	5,000	6,000
101-751.000-923.000	WATER & SEWER CHARGES	1,027	900	900
101-751.000-931.000	MAINTENANCE & REPAIRS - EQUIP	-	-	-
101-751.000-957.000	DUES & SUBSCRIPTIONS	165	190	400
101-751.000-963.000	MISCELLANEOUS	17	-	-
101-751.000-974.000	SITE IMPROVEMENT	1,200	1,000	1,000
101-751.000-977.000	NEW EQUIPMENT	258	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT 790.000	LIBRARY	421,049	417,578	423,995
101-790.000-950.000	PUBLIC LIBRARY-CONTRIBUTION	421,049	417,578	423,995
			-	-
DEPT 791.000	OPC	50,878	50,677	52,100
101-791.000-951.000	OPC - CONTRIBUTION	50,878	50,677	52,100
			-	-
DEPT 890.000	CONTINGENCY	1,980	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	1,980	50,000	50,000
DEPT 901.000	LAND ACQUISITION	-	-	-
101-901.000-970.000	LAND PURCHASE	-	-	-
			-	-
DEPT 965.000	APPROPRIATIONS TO OTHER FUNDS	1,010,679	1,052,131	896,532
101-965.000-999.202	TRANS TO MVH MAJOR STREET FUND	42,588	-	164,961
101-965.000-999.203	TRANS TO MVH LOCAL STREET FUND	508,225	301,117	132,509
101-965.000-999.209	TRANS TO CEMETERY FUND	90,996	80,274	108,499
101-965.000-999.404	TRANS TO FIRE EQUIP RESERVE	150,000	100,000	-
101-965.000-999.451	TRANS TO 96 MVHF CONST FUND	-	-	-
101-965.000-999.494	TRANS TO DDA FUND	-	-	-
101-965.000-999.499	TRANS TO CAPITAL PROJ OTHER	149,870	449,659	369,747
101-965.000-999.500	TRANS TO CAP PROJ- BRIDGES	-	-	-
101-965.000-999.516	TRANS TO AUTO PARKING FUND	69,000	111,893	120,816
101-965.000-999.747	TRANSFER TO RETIREE HOSPITAL	-	-	-
101-965.000-999.800	TRANSFER TO OPC	-	-	-
101-965.000-999.801	TRANSFER TO OPC - DEBT FUND	-	9,188	-
101-965.000-999.973	TRANS TO CAP PROJ- STORM WTR	-	-	-
101-965.000-999.975	TRANS TO CAP PROJ- BLDG EXP	-	-	-
101-965.000-999.976	TRANS TO CAP PROJ- CEM FENCE	-	-	-
101-965.000-999.977	TRANS TO LEGACY PROJECT	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 202 MAJOR STREETS FUND- REVENUE	514,210	507,863	1,043,571
Non-Departmental Revenues	514,210	507,863	866,052
202-000.000-546.000 MDOT - GRANT	-	-	-
202-000.000-546.001 DEVELOPMENT GRANT	-	-	-
202-000.000-547.000 GAS & WEIGHT TAX	454,804	466,063	466,063
202-000.000-548.000 TRUNKLINE MAINTENANCE	9,085	36,300	36,300
202-000.000-569.000 STATE GRANTS	-	-	177,685
202-000.000-588.000 COUNTY GRANT	-	-	-
202-000.000-588.001 MDOT - GRANT - TREES	-	-	-
202-000.000-665.000 INTEREST INCOME	-	2,500	2,500
202-000.000-665.002 INTEREST ON INV - BK1 SAVINGS	-	-	-
202-000.000-665.003 INTEREST ON CERTIFICATE OF DEPOSIT	3,353	-	-
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	190	-	-
202-000.000-665.049 INTEREST INCOME -M BANK	1,689	-	-
202-000.000-671.001 CONTRIBUTIONS-OTHER	-	-	-
202-000.000-679.002 REIMBURSEMENT - OTHER	-	-	-
202-000.000-692.000 MISCELLANEOUS	-	500	16,043
202-000.000-699.101 TRANSFER-GENERAL FUND	42,588	-	164,961
202-000.000-699.351 TRANSFER FR 96 MVHF DEBT BOND	-	-	-
202-000.000-699.494 TRANSFER- S.A.D. or DDA	2,500	2,500	2,500
Fund Balance Use	-	-	177,519
202-000.000-699.999 APPROP. FUND BALANCE	-	-	177,519

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 202 MAJOR STREETS FUND- EXPENDITURES	487,602	457,574	1,043,572
MAJOR STREETS MAINTENANCE	247,018	369,036	736,033
DEPT: 451.000 STREET CONSTRUCTION ENG & IMP	23,143	39,824	379,656
202-451.000-701.000 SUPERVISOR SALARIES	8,654	14,400	14,800
202-451.000-701.001 EMPLOYEE WAGES	-	-	-
202-451.000-701.002 PART TIME WAGES	-	-	-
202-451.000-701.003 OVERTIME WAGES	-	-	-
202-451.000-710.101 LONGEVITY	179	-	140
202-451.000-715.000 FICA	750	1,193	1,167
202-451.000-716.000 HOSPITAL	1,484	-	1,168
202-451.000-716.002 HOSPITAL RETIREE	978	1,440	1,494
202-451.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	340	-	-
202-451.000-717.000 EMPLOYEE LIFE INSURANCE	50	95	107
202-451.000-718.000 RETIREMENT CONTRIBUTION	945	-	-
202-451.000-718.001 DEFINED CONTRIBUTION	746	-	1,184
202-451.000-719.000 DENTAL/OPTICAL	167	200	200
202-451.000-720.000 WORKER'S COMP INSURANCE	-	955	915
202-451.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	12	12
202-451.000-722.000 SICK PAY	195	216	224
202-451.000-802.000 ENGINEERING SERVICES	5,440	10,313	52,795
202-451.000-802.001 ENG SERV - BRIDGES	61	11,000	11,000
202-451.000-802.002 ENG SERV - STORMWATER	-	-	-
202-451.000-810.000 CONTRACT CONSTRUCTION	3,084	-	294,450
202-451.000-810.001 CONTRACT SVCS - BRIDGE CONST	-	-	-
202-451.000-810.002 SIDEWALK CONSTRUCTION	-	-	-
202-451.000-810.003 CONTRACT SVCS - STORMWATER	69	-	-
DEPT: 463.000 MAINTENANCE	147,513	165,762	190,415
202-463.000-701.000 SUPERVISOR SALARIES	1,939	6,400	-
202-463.000-701.001 EMPLOYEE WAGES	29,407	19,990	23,469
202-463.000-701.002 PART TIME WAGES	1,430	2,000	2,340
202-463.000-701.003 OVERTIME WAGES	4,916	3,130	2,467
202-463.000-703.116 MAJOR STR. TRAFFIC SRVC.WAGES	-	-	-
202-463.000-710.101 LONGEVITY	751	567	511
202-463.000-715.000 FICA	3,141	2,614	2,378
202-463.000-716.000 HOSPITAL	6,217	3,065	2,323
202-463.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	-	1,320
202-463.000-716.002 HOSPITAL RETIREE	4,099	2,696	2,398
202-463.000-716.003 HOSPITALIZATION-LIEU-PAYROLL	1,426	-	-
202-463.000-717.000 EMPLOYEE LIFE INSURANCE	208	174	169
202-463.000-718.000 RETIREMENT CONTRIBUTION	3,959	2,590	3,389
202-463.000-718.001 DEFINED CONTRIBUTION	167	-	-
202-463.000-719.000 DENTAL/OPTICAL	700	640	568
202-463.000-720.000 WORKER'S COMP INSURANCE	-	1,863	1,690
202-463.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	35	34
202-463.000-722.000 SICK PAY	819	404	360
202-463.000-782.000 MAINTENANCE MATERIALS	1,267	4,000	4,000
202-463.000-805.000 CONTRACTUAL SERVICES	17,968	40,000	20,000
202-463.000-805.017 CONTRACT SVCS - JOINT SEALING	1,350	25,000	20,000
202-463.000-812.000 CONTRACT SVCS - TREE TRIMMING	16,450	37,000	75,000
202-463.000-861.000 EQUIPMENT RENTAL	51,300	9,594	20,000
202-463.000-959.002 VACTOR DISPOSAL- STORM SEWER	-	4,000	8,000
202-463.000-963.000 MISCELLANEOUS	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT: 474.000	TRAFFIC SERVICE	36,237	75,647	66,133
202-474.000-701.000	SUPERVISOR SALARIES	-	3,200	-
202-474.000-701.001	EMPLOYEE WAGES	-	9,555	9,747
202-474.000-701.002	PART TIME WAGES	-	-	-
202-474.000-701.003	OVERTIME WAGES	-	779	438
202-474.000-703.117	MAJOR STR. TRAFFIC SRVC. WAGES	-	-	-
202-474.000-710.101	LONGEVITY	-	231	168
202-474.000-715.000	FICA	-	1,155	900
202-474.000-716.000	HOSPITAL	-	1,060	467
202-474.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	600
202-474.000-716.002	HOSPITAL RETIREE	-	1,299	991
202-474.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	-	-	-
202-474.000-717.000	EMPLOYEE LIFE INSURANCE	-	84	70
202-474.000-718.000	RETIREMENT CONTRIBUTION	-	1,233	1,416
202-474.000-718.001	DEFINED CONTRIBUTION	-	-	-
202-474.000-719.000	DENTAL/OPTICAL	-	324	232
202-474.000-720.000	WORKER'S COMP INSURANCE	-	825	644
202-474.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	14	10
202-474.000-722.000	SICK PAY	-	195	149
202-474.000-779.000	TRAFFIC SIGNS	10,518	12,000	12,000
202-474.000-779.202	TRAFFIC SIGNAL -INSTALLATION	-	-	-
202-474.000-782.000	MAINTENANCE MATERIALS	827	-	-
202-474.000-805.000	CONTRACTUAL SERVICES	15,396	18,000	18,000
202-474.000-814.000	CONTRACT SVCS - TRAFFIC SIGNAL	9,496	25,500	20,000
202-474.000-861.000	EQUIPMENT RENTAL	-	193	300
DEPT: 478.000	WINTER MAINTENANCE	40,125	87,803	99,829
202-478.000-701.000	SUPERVISOR SALARIES	138	-	-
202-478.000-701.001	EMPLOYEE WAGES	3,520	19,990	18,587
202-478.000-701.002	PART TIME WAGES	6	4,000	2,340
202-478.000-701.003	OVERTIME WAGES	2,940	9,867	8,138
202-478.000-703.118	MAJOR STR.SNOW-ICE REMOV WAGES	-	-	-
202-478.000-710.101	LONGEVITY	137	560	546
202-478.000-715.000	FICA	572	2,184	1,936
202-478.000-716.000	HOSPITAL	1,131	3,147	2,345
202-478.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	480
202-478.000-716.002	HOSPITAL RETIREE	746	2,055	1,913
202-478.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	259	-	-
202-478.000-717.000	EMPLOYEE LIFE INSURANCE	38	132	134
202-478.000-718.000	RETIREMENT CONTRIBUTION	720	2,589	2,564
202-478.000-718.001	DEFINED CONTRIBUTION	12	-	-
202-478.000-719.000	DENTAL/OPTICAL	127	512	486
202-478.000-720.000	WORKER'S COMP INSURANCE	-	1,544	1,242
202-478.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	35	30
202-478.000-722.000	SICK PAY	149	308	287
202-478.000-782.000	MAINTENANCE MATERIALS	24,509	12,000	25,000
202-478.000-805.020	CONTRACT SVCS - SNOW HAUL	-	-	5,000
202-478.000-861.000	EQUIPMENT RENTAL	5,120	28,880	28,800
	OTHER MAJOR STREETS MAINTENANCE	-	-	-
	Other Expenditures-zero	-	-	-
	Other Expenditures-zero	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
NON-TRUNKLINE MAJOR STREETS	6,696	9,700	7,929
DEPT: 482.000 MAJOR ST ADMIN	6,696	9,700	7,929
202-482.000-701.000 SUPERVISOR SALARIES	-	-	-
202-482.000-701.001 EMPLOYEE WAGES	-	1,930	1,850
202-482.000-701.002 PART TIME WAGES	-	-	-
202-482.000-701.003 OVERTIME WAGES	-	28	-
202-482.000-710.101 LONGEVITY	-	-	-
202-482.000-715.000 FICA	-	150	148
202-482.000-716.000 HOSPITALIZATION	-	765	656
202-482.000-716.002 HOSPITALIZATION - RETIREE	-	193	185
202-482.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	-	-	-
202-482.000-717.000 EMPLOYEE LIFE INSURANCE	-	43	42
202-482.000-718.000 RETIREMENT CONTRIBUTION	-	243	248
202-482.000-718.001 DEFINED CONTRIBUTION	-	-	-
202-482.000-719.000 DENTAL/OPTICAL	-	70	70
202-482.000-720.000 WORKER'S COMP INSURANCE	1,924	9	8
202-482.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	3	3
202-482.000-722.000 SEVERANCE/SICK PAY	-	29	28
202-482.000-729.000 PRINTING & OFFICE SUPPLIES	-	100	-
202-482.000-804.000 AUDITING	1,645	1,326	818
202-482.000-805.000 CONTRACTUAL SERVICES	42	-	-
202-482.000-860.000 COMPUTER RENTAL	1,233	1,633	1,633
202-482.000-912.000 GENERAL INSURANCE	1,852	3,128	2,241
202-482.000-963.000 MISCELLANEOUS	-	50	-
202-482.000-969.000 INSURANCE LOSSES & DED	-	-	-
202-482.000-980.001 NEW EQUIPMENT- COMPUTER	-	-	-
OTHER NON-TRUNKLINE MAJOR STREE	-	-	-
Other Expenditures-zero	-	-	-
Other Expenditures-zero	-	-	-
TRUNKLINE MAJOR STREETS	13,888	78,838	65,958
DEPT: 486.000 TRUNKLINE SURFACE MAINTENANCE	3,541	16,452	15,155
202-486.000-701.000 SUPERVISOR SALARIES	-	-	-
202-486.000-701.001 EMPLOYEE WAGES	1,021	7,548	7,032
202-486.000-701.002 PART TIME WAGES	114	-	468
202-486.000-701.003 OVERTIME WAGES	603	1,398	878
202-486.000-703.119 TRUNKLINE MAINTENANCE WAGES	-	-	-
202-486.000-710.101 LONGEVITY	34	189	182
202-486.000-715.000 FICA	141	724	711
202-486.000-716.000 HOSPITAL	279	1,015	656
202-486.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	-	240
202-486.000-716.002 HOSPITAL RETIREE	184	774	721
202-486.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	64	-	-
202-486.000-717.000 EMPLOYEE LIFE INSURANCE	9	50	51
202-486.000-718.000 RETIREMENT CONTRIBUTION	177	975	967
202-486.000-718.001 DEFINED CONTRIBUTION	-	-	-
202-486.000-719.000 DENTAL/OPTICAL	31	190	180
202-486.000-720.000 WORKER'S COMP INSURANCE	-	492	451
202-486.000-721.000 UNEMPLOYMENT COMP.INSURANCE	-	9	10
202-486.000-722.000 SICK PAY	37	116	108
202-486.000-782.000 MAINTENANCE MATERIALS	193	1,000	1,000
202-486.000-805.000 CONTRACTUAL SERVICES	-	-	-
202-486.000-861.000 EQUIPMENT RENTAL	654	1,972	1,500

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT: 488.000	TRUNKLINE SWEEPING	3,457	6,962	8,729
202-488.000-701.000	SUPERVISOR SALARIES	-	-	-
202-488.000-701.001	EMPLOYEE WAGES	48	1,988	2,981
202-488.000-701.002	PART TIME WAGES	-	-	-
202-488.000-701.003	OVERTIME WAGES	914	502	591
202-488.000-703.120	TRUNKLINE SWEEPING WAGES	-	-	-
202-488.000-710.101	LONGEVITY	20	56	98
202-488.000-715.000	FICA	83	197	288
202-488.000-716.000	HOSPITAL	165	367	422
202-488.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	120
202-488.000-716.002	HOSPITAL RETIREE	109	204	308
202-488.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	38	-	-
202-488.000-717.000	EMPLOYEE LIFE INSURANCE	6	13	21
202-488.000-718.000	RETIREMENT CONTRIBUTION	105	257	413
202-488.000-718.001	DEFINED CONTRIBUTION	-	-	-
202-488.000-719.000	DENTAL/OPTICAL	19	48	76
202-488.000-720.000	WORKER'S COMP INSURANCE	-	132	196
202-488.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	2	3
202-488.000-722.000	SICK PAY	22	31	46
202-488.000-861.000	EQUIPMENT RENTAL	1,930	3,165	3,165
DEPT: 491.000	TRUNKLINE DRAINAGE	939	5,900	4,008
202-491.000-701.000	SUPERVISOR SALARIES	-	-	-
202-491.000-701.001	EMPLOYEE WAGES	183	2,485	1,491
202-491.000-701.002	PART TIME WAGES	12	-	-
202-491.000-701.003	OVERTIME WAGES	-	-	143
202-491.000-703.121	TRUNKLINE DRAINAGE WAGES	-	-	-
202-491.000-710.101	LONGEVITY	4	63	49
202-491.000-715.000	FICA	16	226	134
202-491.000-716.000	HOSPITAL	31	331	175
202-491.000-716.002	HOSPITAL RETIREE	21	255	154
202-491.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	7	-	-
202-491.000-717.000	EMPLOYEE LIFE INSURANCE	1	16	11
202-491.000-718.000	RETIREMENT CONTRIBUTION	20	321	206
202-491.000-718.001	DEFINED CONTRIBUTION	-	-	-
202-491.000-719.000	DENTAL/OPTICAL	4	70	42
202-491.000-720.000	WORKER'S COMP INSURANCE	-	156	77
202-491.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	3	2
202-491.000-722.000	SICK PAY	4	38	23
202-491.000-782.000	MAINTENANCE MATERIALS	-	-	-
202-491.000-861.000	EQUIPMENT RENTAL	635	1,936	1,500
DEPT: 494.000	TRUNKLINE TRAFFIC SERVICE	518	-	-
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	518	-	-
202-494.000-861.000	EQUIPMENT RENTAL	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
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	-	-	-
DEPT: 497.000	TRUNKLINE WINTER MAINTENANCE	5,433	49,524	38,066
202-497.000-701.000	SUPERVISOR SALARIES	-	-	-
202-497.000-701.001	EMPLOYEE WAGES	73	17,543	11,133
202-497.000-701.002	PART TIME WAGES	-	-	-
202-497.000-701.003	OVERTIME WAGES	534	6,719	5,042
202-497.000-703.124	TRUNKLINE SNOW/ICE REMOV. WAGES	-	-	-
202-497.000-710.101	LONGEVITY	13	483	371
202-497.000-715.000	FICA	53	1,655	1,068
202-497.000-716.000	HOSPITAL	104	2,713	1,784
202-497.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	360
202-497.000-716.002	HOSPITAL RETIREE	69	1,803	1,150
202-497.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	24	-	-
202-497.000-717.000	EMPLOYEE LIFE INSURANCE	3	116	80
202-497.000-718.000	RETIREMENT CONTRIBUTION	66	2,271	1,542
202-497.000-718.001	DEFINED CONTRIBUTION	-	-	-
202-497.000-719.000	DENTAL/OPTICAL	12	450	284
202-497.000-720.000	WORKER'S COMP INSURANCE	-	1,141	727
202-497.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	20	13
202-497.000-722.000	SICK PAY	14	270	173
202-497.000-782.000	MAINTENANCE MATERIALS	3,651	6,000	6,000
202-497.000-805.020	CONTRACTUAL SVCS-SNOW HAUL	-	-	-
202-497.000-861.000	EQUIPMENT RENTAL	817	8,340	8,340
	OTHER EXPENDITURES	220,000	-	233,651
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	220,000	-	233,651
202-965.000-999.203	TRANS TO MVH LOCAL STREET FUND	220,000	-	233,651
202-965.000-999.350	TRANS TO DEBT RETIRE. 74 MVHF	-	-	-
202-965.000-999.351	TRANS TO DEBT RETIRE. 96 MVHF	-	-	-
202-965.000-999.451	TRANS TO 96 MVHF CONST FUND	-	-	-
	OTHER EXPENDITURES	-	-	-
	Other Expenditures-zero	-	-	-
	Other Expenditures-zero	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 203 LOCAL STREETS FUND - REVENUE	981,906	1,223,211	922,231
Non-Departmental Revenues	981,906	518,211	622,231
203-000.000-546.000 MDOT - GRANT	-	-	-
203-000.000-547.000 GAS & WEIGHT TAX	198,887	202,089	202,089
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	2,153	-	-
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	1,440	-	-
203-000.000-665.300 INTEREST - SPEC ASSESS.	-	-	-
203-000.000-671.007 CONTRIBUTIONS - TRI-PARTY	-	-	-
203-000.000-672.000 SPECIAL ASSESS COLLECT	18,247	12,005	12,005
203-000.000-672.001 SOUTH STREET SAD	-	-	38,977
203-000.000-679.002 REIMBURSEMENT -- OTHER	32,309	-	-
203-000.000-692.000 MISC. INCOME	645	500	500
203-000.000-699.101 TRANSFER - GENERAL FUND	508,225	301,117	132,509
203-000.000-699.202 TRANSFER FROM MAJOR STREETS	220,000	-	233,651
203-000.000-699.276 TRANSFER - C.D.B.G.	-	-	-
203-000.000-699.494 TRANSFER - DDA	-	-	-
203-000.000-699.499 TRANSFER - CAP PROJ	-	-	-
203-000.000-699.811 TRANSFER - S.A.D.	-	-	-
Fund Balance Use	-	705,000	300,000
203-000.000-699.999 APPROP. FUND BALANCE	-	705,000	300,000
Other	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
FUND: 203 LOCAL STREETS FUND - EXPENDITURES		815,296	1,223,211	922,230
DEPT: 451.000	STREET CONSTRUCTION ENG & IMP	453,473	759,361	467,386
203-451.000-701.000	SUPERVISOR SALARIES	8,862	14,400	14,800
203-451.000-701.001	EMPLOYEE WAGES	-	-	-
203-451.000-701.002	PART TIME WAGES	-	-	-
203-451.000-701.003	OVERTIME WAGES	-	-	-
203-451.000-710.101	LONGEVITY	184	-	140
203-451.000-715.000	FICA	768	1,193	1,167
203-451.000-716.000	HOSPITAL	1,519	-	1,168
203-451.000-716.002	HOSPITAL RETIREE	1,002	1,440	1,494
203-451.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	348	-	-
203-451.000-717.000	EMPLOYEE LIFE INSURANCE	51	95	107
203-451.000-718.000	RETIREMENT CONTRIBUTION	968	-	-
203-451.000-718.001	DEFINED CONTRIBUTION	764	1,152	1,184
203-451.000-719.000	DENTAL/OPTICAL	171	200	200
203-451.000-719.001	IN-LIEU DENTAL/OPTICAL	-	-	-
203-451.000-720.000	WORKER'S COMP INSURANCE	-	955	915
203-451.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	12	12
203-451.000-722.000	SICK PAY	200	216	224
203-451.000-802.000	ENGINEERING SERVICES	50,747	4,125	71,545
203-451.000-802.002	ENG SERV - STORMWATER	1,697	-	-
203-451.000-810.000	CONTRACT CONSTRUCTION	307,151	30,573	374,430
203-451.000-810.002	SIDEWALK CONSTRUCTION	-	-	-
203-451.000-810.003	CONTRACT SVCS - STORMWATER	-	-	-
203-451.000-810.004	SOUTH STREET SAD	-	705,000	-
203-451.000-810.005	SOUTH STREET CONSTRUCTION	79,043	-	-
DEPT: 463.000	STREET MAINTENANCE	267,827	281,889	283,156
203-463.000-701.000	SUPERVISOR SALARIES	1,800	6,400	-
203-463.000-701.001	EMPLOYEE WAGES	84,523	26,928	30,406
203-463.000-701.002	PART TIME WAGES	3,527	2,000	2,340
203-463.000-701.003	OVERTIME WAGES	6,507	868	1,012
203-463.000-703.125	LOCAL STR MAINTENANCE WAGES	-	-	-
203-463.000-710.101	LONGEVITY	1,924	686	658
203-463.000-715.000	FICA	8,042	3,279	3,057
203-463.000-716.000	HOSPITAL	15,916	4,183	2,875
203-463.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	1,800
203-463.000-716.002	HOSPITAL RETIREE	10,493	3,401	3,106
203-463.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	3,650	-	-
203-463.000-717.000	EMPLOYEE LIFE INSURANCE	532	220	219
203-463.000-718.000	RETIREMENT CONTRIBUTION	10,136	3,479	4,338
203-463.000-718.001	DEFINED CONTRIBUTION	155	-	-
203-463.000-719.000	DENTAL/OPTICAL	1,793	812	732
203-463.000-720.000	WORKER'S COMP INSURANCE	-	2,317	2,103
203-463.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	43	42
203-463.000-722.000	SICK PAY	2,096	510	466
203-463.000-782.000	MAINTENANCE MATERIALS	2,887	10,000	5,000
203-463.000-805.000	CONTRACTUAL SERVICES	16,153	80,000	40,000
203-463.000-805.017	CONTRACTUAL SVCS - JOINT SEALING	1,480	75,000	50,000
203-463.000-812.000	CONTRACT SVCS - TREE TRIMMING	23,865	25,000	75,000
203-463.000-861.000	EQUIPMENT RENTAL	72,349	26,763	50,000
203-463.000-959.002	VACTOR DISPOSAL- STORM SEWER	-	10,000	10,000
203-463.000-963.000	MISCELLANEOUS	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT: 474.000	TRAFFIC SERVICE	30,032	56,818	52,552
203-474.000-701.000	SUPERVISOR SALARIES	-	6,400	-
203-474.000-701.001	EMPLOYEE WAGES	2,988	11,524	13,474
203-474.000-701.002	PART TIME WAGES	372	-	-
203-474.000-701.003	OVERTIME WAGES	221	868	653
203-474.000-703.126	LOCAL STR TRAFFIC SRVC WAGES	-	-	-
203-474.000-710.101	LONGEVITY	67	280	168
203-474.000-715.000	FICA	278	1,633	1,238
203-474.000-716.000	HOSPITAL	550	994	350
203-474.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	1,080
203-474.000-716.002	HOSPITAL RETIREE	363	1,820	1,364
203-474.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	126	-	-
203-474.000-717.000	EMPLOYEE LIFE INSURANCE	18	118	97
203-474.000-718.000	RETIREMENT CONTRIBUTION	350	1,487	2,004
203-474.000-718.001	DEFINED CONTRIBUTION	-	-	-
203-474.000-719.000	DENTAL/OPTICAL	62	430	304
203-474.000-720.000	WORKER'S COMP INSURANCE	-	1,181	901
203-474.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	19	14
203-474.000-722.000	SICK PAY	72	273	205
203-474.000-779.000	TRAFFIC SIGNS	13,667	18,000	18,000
203-474.000-782.000	MAINTENANCE MATERIALS	654	-	-
203-474.000-805.000	CONTRACTUAL SERVICES	6,594	10,000	10,200
203-474.000-814.000	CONTRACT SVCS - TRAFFIC SIGNAL	-	-	-
203-474.000-861.000	EQUIPMENT RENTAL	3,650	1,791	2,500
DEPT: 478.000	WINTER MAINTENANCE	53,893	109,005	102,437
203-478.000-701.000	SUPERVISOR SALARIES	-	-	-
203-478.000-701.001	EMPLOYEE WAGES	3,780	23,009	21,090
203-478.000-701.002	PART TIME WAGES	87	4,000	2,340
203-478.000-701.003	OVERTIME WAGES	4,325	7,761	5,855
203-478.000-703.127	LOCAL STR SNOW-ICE REMOV.WAGES	-	-	-
203-478.000-710.101	LONGEVITY	168	630	609
203-478.000-715.000	FICA	702	2,467	2,174
203-478.000-716.000	HOSPITAL	1,390	3,882	2,934
203-478.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	600
203-478.000-716.002	HOSPITAL RETIREE	916	2,364	2,170
203-478.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	319	-	-
203-478.000-717.000	EMPLOYEE LIFE INSURANCE	46	152	152
203-478.000-718.000	RETIREMENT CONTRIBUTION	885	2,979	2,908
203-478.000-718.001	DEFINED CONTRIBUTION	-	-	-
203-478.000-719.000	DENTAL/OPTICAL	157	588	548
203-478.000-720.000	WORKER'S COMP INSURANCE	-	1,741	1,390
203-478.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	38	33
203-478.000-722.000	SICK PAY	183	355	325
203-478.000-782.000	MAINTENANCE MATERIALS	32,855	35,000	35,000
203-478.000-805.020	CONTRACT SVCS - SNOW HAUL	-	-	-
203-478.000-861.000	EQUIPMENT RENTAL	8,081	24,039	24,309

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT: 482.000	ADMINISTRATION	10,070	16,138	16,700
203-482.000-701.000	SUPERVISOR SALARIES	-	-	-
203-482.000-701.001	EMPLOYEE WAGES	-	1,930	1,850
203-482.000-701.002	PART TIME WAGES	-	-	-
203-482.000-701.003	OVERTIME WAGES	-	28	-
203-482.000-710.101	LONGEVITY	-	-	-
203-482.000-715.000	FICA	-	150	148
203-482.000-716.000	HOSPITALIZATION	-	765	656
203-482.000-716.002	HOSPITALIZATION - RETIREE	-	193	185
203-482.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	-	-	-
203-482.000-717.000	EMPLOYEE LIFE INSURANCE	-	43	42
203-482.000-718.000	RETIREMENT CONTRIBUTION	-	243	248
203-482.000-718.001	DEFINED CONTRIBUTION	-	-	-
203-482.000-719.000	DENTAL/OPTICAL	-	70	70
203-482.000-720.000	WORKER'S COMP. INSURANCE	3,696	9	8
203-482.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	3	3
203-482.000-722.000	SEVERANCE/SICK PAY	-	29	28
203-482.000-729.000	PRINTING & OFFICE SUPPLIES	-	100	100
203-482.000-804.000	AUDITING	1,031	728	1,368
203-482.000-805.000	CONTRACTUAL SERVICES	473	8,500	8,500
203-482.000-812.000	CONTRACT SVCS - TREE TRIMMING	-	-	-
203-482.000-860.000	COMPUTER RENTAL	2,763	1,047	1,047
203-482.000-912.000	GENERAL INSURANCE	1,941	2,200	2,348
203-482.000-961.000	CASH-SHORT OR OVER	(3)	-	-
203-482.000-963.000	MISCELLANEOUS	170	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	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 209 CEMETERY - REVENUE	140,668	158,674	159,499
Department Revenues	140,668	158,674	154,499
209-000.000-636.000 OPENING & CLOSING	23,150	30,000	20,000
209-000.000-637.000 MARKERS	5,814	15,000	5,000
209-000.000-643.000 SALE OF LOTS	18,790	30,000	20,000
209-000.000-643.001 COLUMBARIUM SALES	-	-	-
209-000.000-643.002 ENGRAVING FEES	-	-	-
209-000.000-643.003 DEED TRANSFER FEES	-	-	-
209-000.000-665.000 INCOME ON INVESTMENTS	-	3,100	1,000
209-000.000-665.002 INTEREST ON INV - BK1 SAVINGS	-	-	-
209-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	408	-	-
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	1,510	-	-
209-000.000-679.002 REIMBURSEMENT-OTHER	-	-	-
209-000.000-692.000 MISC - INCOME	-	300	-
209-000.000-699.101 TRANSFER-GENERAL FUND	90,996	80,274	108,499
Fund Balance Use	-	-	5,000
209-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	5,000
Other	-	-	-
FUND: 209 CEMETERY - EXPENDITURES	155,448	158,674	159,500
DEPT: 276.000 CEMETERY	155,448	158,674	159,500
209-276.000-701.000 SUPERVISOR SALARIES	1,939	3,600	3,700
209-276.000-701.001 EMPLOYEE WAGES	42,048	39,141	38,484
209-276.000-701.002 PART TIME WAGES	677	-	1,404
209-276.000-701.003 OVERTIME WAGES	1,062	1,901	1,971
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	878	1,806	1,771
209-276.000-715.000 FICA	4,249	3,799	3,962
209-276.000-716.000 HOSPITALIZATION	8,397	13,970	11,343
209-276.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	-	300
209-276.000-716.002 HOSPITALIZATION - RETIREE	4,663	4,455	4,395
209-276.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	-	-	-
209-276.000-717.000 EMPLOYEE LIFE INSURANCE	170	343	360
209-276.000-718.000 RETIREMENT CONTRIBUTION	4,450	5,159	5,389
209-276.000-718.001 DEFINED CONTRIBUTION	167	-	296
209-276.000-719.000 DENTAL/OPTICAL	702	1,176	1,150
209-276.000-720.000 WORKER'S COMP. INSURANCE	853	2,536	2,586
209-276.000-721.000 UNEMPLOYMENT COMP. INSURANCE	-	-	55
209-276.000-722.000 SEVERANCE/SICK PAY	604	668	659
209-276.000-780.000 GROUNDS MAINTENANCE-MATERIALS	1,726	-	-
209-276.000-782.000 MAINTENANCE MATERIALS	1,046	1,000	1,500
209-276.000-784.000 ENGRAVING FEE	-	-	-
209-276.000-804.000 AUDITING	229	234	261
209-276.000-805.000 CONTRACTUAL SERVICES	33,190	30,504	30,558
209-276.000-815.001 CONTRACT SVCS - COMP SOFT MTC	684	-	684
209-276.000-850.000 TELEPHONE	19	327	327
209-276.000-860.000 COMPUTER RENTAL	309	336	336
209-276.000-861.000 EQUIPMENT RENTAL	45,808	43,391	43,391
209-276.000-912.000 GENERAL INSURANCE	758	593	917
209-276.000-921.000 LIGHT & POWER	531	500	500
209-276.000-922.000 HEAT-BUILDING	-	1,200	1,200
209-276.000-957.000 DUES & SUBSCRIPTIONS	-	35	-
209-276.000-963.000 MISCELLANEOUS	290	500	500
209-276.000-969.000 INSURANCE LOSSES & DED.	-	-	-
209-276.000-974.000 SITE IMPROVEMENT	-	1,000	1,000
209-276.000-977.000 NEW EQUIPMENT	-	500	500
209-276.000-980.001 NEW EQUIPMENT-COMPUTER	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 265 DRUG LAW ENFORCEMENT - REVENUE	5,460	64,000	64,000
265-000.000-665.000 INCOME ON INVESTMENTS	-	100	100
265-000.000-665.002 INTEREST ON INV- CHASE SAVINGS	-	-	-
265-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	-	-	-
265-000.000-665.015 INTEREST INCOME - SECURITIES	-	-	-
265-000.000-665.022 INTEREST ON INVESTMENTS- COMERIC,	-	-	-
265-000.000-665.032 INTEREST ON INVEST- CHASE INV	-	-	-
265-000.000-673.001 SALE OF CONFISCATED ASSETS	5,100	4,000	4,000
265-000.000-674.001 SALE OF ABANDONED VEHICLES	-	-	-
265-000.000-679.002 REIMBURSEMENT -- OTHER	-	54,000	54,000
265-000.000-692.000 MISCELLANEOUS INCOME	360	-	-
265-000.000-699.999 APPROPRIATED FUND BALANCE	-	5,900	5,900
FUND: 265 DRUG LAW ENFORCEMENT - EXPENDITURES	26,599	64,000	64,000
265-333.000-964.000 REFUNDS & REBATES	26,000	54,000	54,000
265-333.000-964.006 TRANS TO GENERAL FUND FOR NET	-	-	-
265-333.000-977.000 NEW EQUIPMENT	599	10,000	10,000

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 275 COMMUNITY DEVELOPMENT BLOCK GRANT - REVE	4	-	-
275-000.000-665.000 INCOME ON INVESTMENTS	-	-	-
275-000.000-665.002 INTEREST ON INV- CHASE SAVINGS	4	-	-
275-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	-	-	-
275-000.000-665.015 INTEREST INCOME - SECURITIES	-	-	-
275-000.000-665.022 INTEREST ON INVESTMENTS - COM	-	-	-
275-000.000-665.032 INTEREST ON INVESTMENTS - BANK 1	-	-	-
275-000.000-665.100 INTEREST ON REHABILITATION LOANS	-	-	-
275-000.000-665.200 INTEREST ON INVESTMENTS	-	-	-
275-000.000-680.000 PROJECT COST REIMBURSEMENTS	-	-	-
275-000.000-699.999 APPROP. FUND BALANCE	-	-	-
FUND: 275 COMMUNITY DEVELOPMENT BLOCK GRANT - EXP	1,510	-	-
DEPT: 895.000 C.D.B.G. PROGRAMS	1,510	-	-
275-895.000-967.100 REHABILITATION PROJECT COSTS	1,510	-	-
275-965.000-999.276 TRANSFER TO CDBG GENERAL	-	-	-
OTHER	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT -REVE		47,001	25,000	25,000
276-000.000-530.020	2002 COMMUNITY DEVELOPMENT - HCA	-	-	-
276-000.000-530.030	2003 COMMUNITY DEVELOPMENT - HCA	-	-	-
276-000.000-530.040	2004 COMMUNITY DEVELOPMENT - HCA	-	-	-
276-000.000-530.050	2005 COMMUNITY DEVELOPMENT - HCA	-	-	-
276-000.000-530.060	2006 COMMUNITY DEVELOPMENT - HCA	-	-	-
276-000.000-530.070	2007 COMMUNITY DEVELOPMENT - HCA	-	-	-
276-000.000-530.080	2008 COMMUNITY DEVELOPMENT - HCA	4,000	-	-
276-000.000-530.090	2009 COMMUNITY DEVELOPMENT - HCA	-	-	-
276-000.000-530.100	2010 COMMUNITY DEVELOPMENT - HCA	26,370	25,000	25,000
276-000.000-530.110	2011 COMMUNITY DEVELOPMENT - HCA	16,631	-	-
276-000.000-530.120	2012 COMMUNITY DEVELOPMENT - HCA	-	-	-
276-000.000-530.130	2013 COMMUNITY DEVELOPMENT - HCA	-	-	-
276-000.000-530.140	2014 COMMUNITY DEVELOPMENT - HCA	-	-	-
276-000.000-530.150	2015 COMMUNITY DEVELOPMENT - HCA	-	-	-
276-000.000-665.000	INTEREST ON INVESTMENTS	-	-	-
276-000.000-665.002	INTEREST ON INV- CHASE SAVINGS	-	-	-
276-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	-	-	-
276-000.000-665.015	INTEREST INCOME - SECURITIES	-	-	-
276-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
276-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
276-000.000-699.999	APPROP. FUND BALANCE	-	-	-
276-000.000-699.275	TRANSFER FROM CDBG - REHAB	-	-	-
FUND: 276 COMMUNITY DEVELOPMENT BLOCK GRANT -EXPE		44,813	25,000	25,000
DEPT: 895.000	C.D.B.G. PROGRAMS	44,813	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	4,000	-	-
276-895.000-967.093	2009 PARK IMPROVEMENTS	-	-	-
276-895.000-967.094	ADDITIONAL SIDEWALK IMPROVEMENTS	-	-	-
276-895.000-967.103	2010 HANDICAPPED BUILDING IMPROVE	40,813	-	-
276-895.000-967.104	2011 HANDICAPPED BUILDING IMPROVE	-	-	-
276-895.000-967.105	2012 HANDICAPPED PARK IMPROVE.	-	25,000	-
276-895.000-967.106	2013 HANDICAPPED PARK IMPROVE.	-	-	-
276-895.000-967.107	2014 HANDICAPPED PARK IMPROVE.	-	-	25,000
276-895.000-967.108	2015 PROJECTS	-	-	-
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	-	-	-
276-965.000-999.499	TRANSFER TO CAPITAL PROJECTS	-	-	-
	OTHER	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - REVEN	336,516	346,250	357,750
350-000.000-402.000 TAX RECEIPTS	226,690	222,173	228,692
350-000.000-665.000 INTEREST ON INVESTMENTS	-	-	-
350-000.000-665.002 INTEREST ON INV - BK1 SAVINGS	17	-	-
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	5	-	-
350-000.000-699.488 TRANSFER FROM W & S CAP IMP. FUND	109,804	124,077	129,058
350-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-
FUND: 350 1994 SANITARY INTERCEPTOR G.O. BOND - EXPEN	333,750	346,250	357,750
DEPT: 905.000 DEBT SERVICE	333,750	346,250	357,750
350-905.000-964.002 REFUND TAX ALLOCATION	-	-	-
350-905.000-991.094 PRINCIPAL	300,000	325,000	350,000
350-905.000-996.094 INTEREST	33,000	20,500	7,000
350-905.000-997.094 PAYING AGENT FEES	750	750	750

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
FUND: 351 MVHF TRANSPORTATION BONDS- REVENUE		-	-	-
351-000.000-665.000	INTEREST ON INVESTMENTS	-	-	-
351-000.000-665.002	INTEREST ON INVESTMENTS - BK1 SAVII	-	-	-
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	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 369 2001 OPC BUILDING BONDS - REVENUE	107,703	123,300	108,629
369-000.000-402.000 TAX RECEIPTS	107,662	105,532	108,629
369-000.000-665.000 INTEREST ON INVESTMENTS	-	-	-
369-000.000-665.002 INTEREST ON INV- BK 1 SAVINGS	31	-	-
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	10	-	-
369-000.000-699.101 TRANSFER FROM GENERAL FUND	-	9,188	-
369-000.000-699.999 APPROPRIATED FUND BALANCE	-	8,580	-
FUND: 369 2001 OPC BUILDING BONDS - EXPENDITURES	126,375	123,300	101,116
DEPT: 905.000 DEBT SERVICE	126,375	123,300	101,116
369-905.000-964.002 REFUND TAX ALLOCATION	-	-	-
369-905.000-991.001 PRINCIPAL	75,000	75,000	85,000
369-905.000-996.001 INTEREST	51,075	48,000	16,116
369-905.000-997.001 PAYING AGENT FEES	300	300	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
FUND: 397 1990 LIMITED TAX OBLIGATION BONDS - REVENUE		-	-	-
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 - EXPENDI		-	-	-
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	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
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 -EXPENDIT		-	-	-
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	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
FUND: 399 1996 REFUNDING BONDS - REVENUE		-	-	-
399-000.000-665.000	INTEREST ON INVESTMENTS	-	-	-
399-000.000-665.002	INTEREST ON INV- BK1 SAVINGS	-	-	-
399-000.000-665.003	INTEREST ON CERTIFICATE OF DEP	-	-	-
399-000.000-665.015	INTEREST INCOME - SECURITIES	-	-	-
399-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-	-
399-000.000-665.032	INTEREST ON INVESTMENTS - BANK 1	-	-	-
399-000.000-699.494	TRANSFER FROM DDA	-	-	-
399-000.000-699.999	APPROPRIATED FUND BALANCE	-	-	-
FUND: 399 1996 REFUNDING BONDS - EXPENDITURES		-	-	-
DEPT: 900.000	CAPITAL CONTROL	-	-	-
399-900.000-991.096	PRINCIPAL	-	-	-
399-900.000-996.096	INTEREST	-	-	-
399-900.000-997.096	PAYING AGENT FEES	-	-	-
DEPT: 905.000	DEBT SERVICE	-	-	-
399-905.000-991.096	PRINCIPAL	-	-	-
399-905.000-996.096	INTEREST	-	-	-
399-905.000-997.096	PAYING AGENT FEES	-	-	-
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	-	-	-
399-965.000-999.494	TRANS TO DDA FUND	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 404 FIRE EQUIPMENT REVOLVING EQUIP - REVENUE	207,376	120,000	-
404-000.000-627.002 FIRE PROTECTION-EQUIPMENT	-	-	-
404-000.000-627.003 ANN. RETAINAGE/OAKLAND TWNSHP	-	-	-
404-000.000-665.000 INTEREST ON INVESTMENTS	-	-	-
404-000.000-665.002 INTEREST ON INVESTMENTS - BK1 SVG	-	3,000	-
404-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	851	-	-
404-000.000-665.015 INTEREST ON INVESTMENTS - SECURIT	-	-	-
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	56,525	-	-
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	150,000	100,000	-
404-000.000-699.999 APPROPRIATED FUND BALANCE	-	17,000	-
FUND: 404 FIRE EQUIPMENT REVOLVING EQUIP- EXPENDITUI	452,538	120,000	-
DEPT: 900.000 CAPITAL CONTROL	452,538	120,000	-
404-900.000-984.000 FIRE EQUIPMENT	452,538	120,000	-
OTHER	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
FUND: 487 WATER & SEWER REPLACEMENT-REVENUES		-	-	-
487-000.000-665.002	INTEREST ON INV -CHASE SAVINGS	-	-	-
FUND: 487 WATER & SEWER REPLACEMENT-EXPENDITURES		-	-	-
DEPT: 956.000	APPROPRIATIONS TO OTHER FUNDS	-	-	-
487-965.000-999.592	TRANS TO WATER & SEWER FUND	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT - REV	95,028	1,091,827	1,569,058
488-000.000-635.300 SEWER CONNECTION FEES	25,300	5,000	2,500
488-000.000-569.000 STATE GRANTS	-	-	350,000
488-000.000-635.310 WATER CONNECTION FEES	10,500	3,000	10,000
488-000.000-665.000 INTEREST ON INVESTMENTS	-	75,000	40,000
488-000.000-665.002 INTEREST ON INV -CHASE SAVINGS	-	-	-
488-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	16,267	-	-
488-000.000-665.013 INTEREST INCOME TREASURY BILLS	856	-	-
488-000.000-665.014 INTEREST ON INVESTMENTS - TNOTES	-	-	-
488-000.000-665.015 INTEREST INCOME - SECURITIES	39,321	-	-
488-000.000-665.022 INTEREST ON INVESTMENTS - COM	-	-	-
488-000.000-665.032 INTEREST ON INVESTMENTS -CHASE	-	-	-
488-000.000-665.047 INTEREST INCOME - HUNTINGTON	2,262	-	-
488-000.000-665.055 FIFTH THIRD BANK INTEREST	501	-	-
488-000.000-665.056 WELLS FARGO INTEREST	23	-	-
488-000.000-675.003 CONTRIB-GR. SAKWA(RUN/ROM WAT)	-	-	-
488-000.000-675.004 CONTRIB: ENVIRNMNT STABILIZTN	-	-	-
488-000.000-679.002 REIMBURSEMENT - OTHER	-	-	-
488-000.000-692.000 MISCELLANEOUS INCOME	-	-	-
488-000.000-699.592 TRANSFER FROM WATER & SEWER	-	-	34,961
488-000.000-699.999 APPROPRIATED FUND BALANCE	-	1,008,827	1,131,597
FUND: 488 WATER AND SEWER CAPITAL IMPROVEMENT - EXI	1,580,520	1,051,827	1,569,058
DEPT: 540.000 ADMINISTRATION	813	-	-
488-540.000-805.000 CONTRACTUAL SERVICES	-	-	-
488-540.000-805.001 WELLS FARGO FEES	813	-	-
488-540.000-963.000 MISCELLANEOUS	-	-	-
DEPT: 900.000 CAPITAL CONTROL	1,579,708	1,051,827	1,569,058
488-900.000-806.000 ENGINEERING SERVICES	-	-	-
488-900.000-806.003 ENGINEERING SERVICES - WATER SYS	14,088	134,250	-
488-900.000-806.004 ENGINEERING SERVICES - SEWER SYS	-	-	-
488-900.000-972.000 WATER PLANT COSTS	407,208	-	420,000
488-900.000-972.001 NEW METERS	20,724	-	-
488-900.000-972.002 WATER MAIN PROJECTS	752,815	773,500	585,000
488-900.000-972.003 NEW EQUIPMENT - WATER SYSTEM	-	-	-
488-900.000-972.004 SITE IMPROVEMENT WATER SYSTEM	-	-	-
488-900.000-972.007 WATER MAIN REPAIR	-	20,000	20,000
488-900.000-972.011 WATER TOWER PROJECTS	-	-	-
488-900.000-972.013 RELIABILITY STUDY	-	-	25,000
488-900.000-973.002 SANITARY SEWER PROJECTS	20,245	-	350,000
488-900.000-973.003 NEW EQUIPMENT - SEWER SYSTEM	-	-	-
488-900.000-973.004 BANK EROSION PROB - W.W.T.P.	-	-	-
488-900.000-973.009 SEWER MAIN REPAIR	103,090	-	40,000
488-900.000-973.010 3rd ST SANITARY SEWER REALIGN	147,556	-	-
488-900.000-973.011 MAIN STREET CONSTRUCTION 2012	4,178	-	-
488-900.000-974.015 W.W.T.P. - SITE IMPROVEMENTS	-	-	-
488-900.000-989.000 UNALLOCATED	-	-	-
488-900.000-999.350 TRANS TO DEBT RETIRE. 1994 SAN INT (109,804	124,077	129,058
488-900.000-999.499 TRANS TO CAPITAL PROJ OTHER	-	-	-
488-900.000-999.592 TRANS TO WATER & SEWER FUND	-	-	-
488-900.000-999.661 TRANS TO REVOLVING EQUIP FUND	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 493 PRINCIPAL SHOPPING DISTRICT- REVENUE	360,192	383,500	321,300
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	216,733	205,000
493-000.000-609.000	SIDEWALK SALES	2,550	2,000
493-000.000-611.000	MUSIC FESTIVAL/DANCIN	100	-
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	800	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	8,050	10,000
493-000.000-617.000	CONTR SPONSORS/MTBS	-	-
493-000.000-619.000	WINTER MAGAZINE	27,525	24,000
493-000.000-620.000	DOWNTOWN DEAL OF THE DAY	-	-
493-000.000-621.000	SPRING MAGAZINE	24,575	24,000
493-000.000-622.000	SUMMER GENERAL AWARENESS PROG.	6,980	-
493-000.000-622.001	FALL GENERAL AWARENESS PROG.	-	-
493-000.000-622.002	ANNUAL AWARENESS PROGRAMNS	-	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 SPONSC	-	-
493-000.000-623.007	ART DOWNTOWN CO-OP PRINT	-	-
493-000.000-623.008	GALLERY CRAWLS	-	-
493-000.000-624.001	MID WINTER EVENT	8,840	10,000
493-000.000-624.003	SPRING COOPERATIVE	-	-
493-000.000-624.007	SUMMER COOPERATIVE	-	-
493-000.000-624.009	BIKE RACE/ TOUR DE MICH.	-	-
493-000.000-624.011	GENERAL HOLIDAY	5,075	15,000
493-000.000-624.013	EWE REVUE - SPONSORSHIP	29,500	-
493-000.000-624.014	MOVIES IN THE MOONLIGHT	5,255	5,000
493-000.000-625.000	WON'T YOU BE MY NEIGHBOR	-	-
493-000.000-632.000	FLOWER BARRELS	-	-
493-000.000-633.000	LIGHT THE TOWN/THANK YOU	-	-
493-000.000-634.721	HOLIDAY OPEN HOUSE	-	-
493-000.000-634.738	GIRLS NIGHT OUT	8,025	7,000
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	2,475	3,000
493-000.000-634.748	HALLOWEEN EVENTS	500	500
493-000.000-634.749	LATE NITE THURSDAYS	-	-
493-000.000-634.750	WEBSITE	-	-
493-000.000-634.751	KRIS KRINGLE MARKET	-	-
493-000.000-634.752	DOWNTOWN COOKBOOK	5,705	-
493-000.000-634.753	RESTAURANT WEEK	4,990	4,000
493-000.000-634.755	JUNK IN THE TRUNK	-	2,300
493-000.000-634.756	BAKE SALE	-	2,500
493-000.000-634.757	DECK ART	-	-
493-000.000-634.758	FAMILY EVENTS (2X)	-	7,000
493-000.000-634.759	DOWNTOWN LOYALTY PROGRAM	-	10,000
493-000.000-634.760	DOWNTOWN MERCHANDISE	-	6,000
493-000.000-634.761	ROCHESTER BRAND SUPPORT	-	-
493-000.000-665.000	INCOME ON INVESTMENTS	-	-
493-000.000-665.002	INTEREST ON INVESTMENTS - CHASE S'	-	-
493-000.000-665.022	INTEREST ON INVESTMENTS - COM	-	-
493-000.000-665.032	INTEREST ON INVESTMENTS - CHASE IN	-	-
493-000.000-665.961	PSD INTEREST & PENALTIES	314	-
493-000.000-671.001	CONTRIBUTIONS FROM OTHER FUNDS	-	-
493-000.000-692.000	MISCELLANEOUS INCOME	2,200	28,000
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 -	-	-
493-000.000-699.999	APPROPRIATED FUND BALANCE	-	40,000

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
FUND: 493 PRINCIPAL SHOPPING DISTRICT- EXPENDITURES		379,193	383,000	321,300
DEPT: 000.000	GENERAL	-	-	-
493-000.000-999.494	TRANSFER TO DDA FUND	-	-	-
DEPT: 701.000	GENERAL AND ADMINISTRATIVE - GA	60,794	73,000	67,000
493-701.000-701.000	SUPERVISOR SALARIES	-	-	-
493-701.000-701.001	EMPLOYEE WAGES	37,697	-	-
493-701.000-701.002	PART TIME WAGES	-	-	-
493-701.000-701.003	OVERTIME WAGES	3,806	-	-
493-701.000-700.000	EXPENDITURE CONTROL	-	-	-
493-701.000-703.130	DDA DIRECTOR - STAFF SALARIES	-	-	-
493-701.000-704.109	DDA WAGES PART-TIME	-	-	-
493-701.000-709.101	OVERTIME	840	-	-
493-701.000-710.101	LONGEVITY	-	-	-
493-701.000-715.000	FICA	3,239	-	-
493-701.000-716.000	HOSPITALIZATION	5,756	-	-
493-701.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	1,200	-	-
493-701.000-717.000	EMPLOYEE LIFE INSURANCE	249	-	-
493-701.000-718.000	RETIREMENT CONTRIBUTION	1,390	-	-
493-701.000-719.000	DENTAL/OPTICAL	1,400	-	-
493-701.000-720.000	WORKER'S COMP. INSURANCE	163	-	-
493-701.000-721.000	UNEMPLOYMENT COMP. INSURANCE	123	-	-
493-701.000-728.000	POSTAGE	-	-	-
493-701.000-729.000	PRINTING & OFFICE SUPPLIES	-	-	-
493-701.000-757.000	OPERATING SUPPLIES	-	-	-
493-701.000-793.000	BANNER INSTALLATION	-	-	-
493-701.000-794.000	GRAPHIC DESIGN	-	-	-
493-701.000-801.000	ADMINISTRATIVE CROSS CHARGE	-	65,000	67,000
493-701.000-863.000	TRAVEL, TRAINING AND CONFERENCES	-	1,500	-
493-701.000-957.000	DUES & SUBSCRIPTIONS	-	-	-
493-701.000-961.000	CASH-SHORT OR OVER	8	-	-
493-701.000-963.000	MISCELLANEOUS	-	6,500	-
493-701.000-963.002	MERCHANT SERVICE FEES	-	-	-
493-701.000-964.002	REFUND-TAX ALLOCATION	-	-	-
493-701.000-999.998	BUDGET CONTINGENCIES	4,923	-	-
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	12,061	15,000	12,000
493-708.000-790.007	AD PR - SIGNAGE	7,169	-	-
493-708.000-861.000	EQUIPMENT RENTAL	2,482	-	-
493-708.000-963.000	MISCELLANEOUS	2,411	15,000	12,000
DEPT: 709.000	SIDEWALK SALES - SS	7,032	7,000	5,500
493-709.000-731.000	LICENSE AND FEES	-	-	-
493-709.000-790.002	AD PR - NEWSPAPER	200	650	-
493-709.000-790.003	AD PR - PRINTING/GRAPHICS	2,100	1,050	1,000
493-709.000-790.007	AD PR - SIGNAGE	170	100	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	1,908	1,700	1,000
493-709.000-791.003	AD PL - OUTDOOR PRODUCTIONS	-	300	500
493-709.000-791.009	AD PL - MAGAZINE ADV	-	-	-
493-709.000-792.000	BANNERS	750	500	500
493-709.000-794.000	GRAPHIC DESIGN	-	-	-
493-709.000-805.000	CONTRACTUAL SERVICES	1,904	2,700	2,000
DEPT: 710.000	MAIN STREET MAKEOVER	60,862	30,000	-
493-710.000-731.000	LICENSE AND FEES	2,698	-	-
493-710.000-963.000	MISCELLANEOUS	58,164	30,000	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT: 711.000	DANCING THE STREETS	-	-	-
493-711.000-728.000	POSTAGE	-	-	-
493-711.000-757.000	OPERATING SUPPLIES	-	-	-
493-711.000-780.000	GROUNDNS 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	-	-	-
DEPT: 714.000	LAGNIAPPE - LAG	12,001	8,500	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	1,025	2,100	500
493-714.000-790.007	AD PR - SIGNAGE	56	300	1,000
493-714.000-791.001	AD PL - RADIO ADV	-	-	-
493-714.000-791.002	AD PL - NEWSPAPER ADV	4,790	1,300	1,000
493-714.000-791.003	AD PL - OUTDOOR PRODUCTIONS	-	-	-
493-714.000-793.000	BANNER INSTALLATION	375	-	500
493-714.000-794.000	GRAPHIC DESIGN	-	-	-
493-714.000-805.000	CONTRACTUAL SERVICES	4,870	4,300	3,500
493-714.000-805.007	GIFT CERTIFICATE -- LAGNIAPPE	-	-	-
493-714.000-963.000	MISCELLANEOUS	885	500	500
DEPT: 715.000	ANNUAL AWARENESS PROGRAM	72,502	65,500	58,000
493-715.000-790.003	AD PR - PRINTING/GRAPHICS	15,010	7,000	4,000
493-715.000-791.001	AD PL - RADIO ADV	-	-	-
493-715.000-791.002	AD PL - NEWSPAPER ADV	5,034	-	-
493-715.000-791.003	AD PL - OUTDOOR PRODUCTIONS	-	-	-
493-715.000-791.004	AD PL - TV	40,000	40,000	40,000
493-715.000-791.009	AD PL - MAGAZINE ADV	-	-	-
493-715.000-792.000	BANNERS	4,676	6,000	6,000
493-715.000-794.000	GRAPHIC DESIGN	800	6,500	3,000
493-715.000-963.000	MISCELLANEOUS	6,982	6,000	5,000
DEPT: 716.000	MID-WINTER EVENT	19,317	20,000	20,000
493-716.000-731.000	LICENSE AND FEES	10,120	10,500	10,500
493-716.000-624.001	FIRE & ICE FESTIVAL	-	-	-
493-716.000-762.000	FIRE & ICE PROGRAM	-	-	-
493-716.000-790.003	AD PR - PRINTING/GRAPHICS	-	700	700
493-716.000-790.007	AD PR - SIGNAGE	-	700	700
493-716.000-791.001	AD PL - RADIO ADV	-	-	-
493-716.000-791.002	AD PL - NEWSPAPER ADV	-	1,000	1,000
493-716.000-792.000	BANNERS	-	500	500
493-716.000-794.000	GRAPHIC DESIGN	-	-	-
493-716.000-805.000	CONTRACTED SERVICES	1,474	6,300	6,300
493-716.000-963.000	MISCELLANEOUS	7,722	300	300

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT: 717.000	DOWNTOWN COOKBOOK	5,165	-	-
493-717.000-963.000	MISCELLANEOUS	5,165	-	-
DEPT: 719.000	WINTER MAGAZINE	49,581	63,000	48,000
493-719.000-728.000	POSTAGE	8,769	19,300	15,300
493-719.000-757.000	OPERATING SUPPLIES	-	-	-
493-719.000-790.003	AD PR - PRINTING/GRAPHICS	30,994	31,500	20,500
493-719.000-794.000	GRAPHIC DESIGN	7,200	7,200	7,200
493-719.000-805.000	CONTRACTUAL SERVICES	2,617	5,000	5,000
DEPT: 720.000	SPRING MAGAZINE	52,587	63,000	48,000
493-720.000-728.000	POSTAGE	39,119	19,300	15,300
493-720.000-757.000	OPERATING SUPPLIES	-	-	-
493-720.000-790.003	AD PR - PRINTING/GRAPHICS	-	31,500	20,500
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	6,268	5,000	5,000
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	-	7,500	-
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	-	7,500	-
DEPT: 736.000	MOVIES IN THE MOONLIGHT	11,039	12,500	12,000
493-736.000-790.003	AD PR - PRINTING/GRAPHICS	-	450	500
493-736.000-790.007	AD PR - SIGNAGE	-	200	1,000
493-736.000-791.002	AD PL - NEWSPAPER ADV	-	1,700	1,000
493-736.000-791.015	ELECTRICAL	-	-	-
493-736.000-792.000	BANNERS	-	500	500
493-736.000-794.000	GRAPHIC DESIGN	800	250	-
493-736.000-805.000	CONTRACTUAL SERVICES	1,934	1,200	7,500
493-736.000-861.000	EQUIPMENT RENTAL	8,000	4,200	1,000
493-736.000-963.000	MISCELLANEOUS	305	4,000	500
DEPT: 737.000	SPRING EVENT	-	-	-
493-737.000-757.000	OPERATING SUPPLIES	-	-	-
493-737.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-737.000-790.007	AD PR - SIGNAGE	-	-	-
493-737.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-737.000-794.000	GRAPHIC DESIGN	-	-	-
493-737.000-805.000	CONTRACTUAL SERVICES	-	-	-
DEPT: 738.000	GIRLS NIGHT OUT	6,431	7,000	-
493-738.000-790.003	AD PR - PRINTING/GRAPHICS	5,604	5,000	-
493-738.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-738.000-805.000	CONTRACTUAL SERVICES	375	1,000	-
493-738.000-963.000	MISCELLANEOUS	452	1,000	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
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 THANSKGIVING 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	-	-	-
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	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT: 747.000	WEDDINGS	3,804	4,000	1,000
493-747.000-757.000	OPERATING SUPPLIES	-	-	-
493-747.000-790.003	AD PR - PRINTING/GRAPHICS	400	-	-
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	3,404	4,000	1,000
493-747.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 748.000	HALLOWEEN EVENTS	221	1,000	1,000
493-748.000-757.000	OPERATING SUPPLIES	-	-	-
493-748.000-790.003	AD PR - PRINTING/GRAPHICS	75	100	100
493-748.000-790.007	AD PR - SIGNAGE	-	-	-
493-748.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-748.000-794.000	GRAPHIC DESIGN	-	-	-
493-748.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-748.000-963.000	MISCELLANEOUS	146	900	900
DEPT: 749.000	LATE NITE THURSDAYS	-	-	-
493-749.000-757.000	OPERATING SUPPLIES	-	-	-
493-749.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-749.000-790.007	AD PR - SIGNAGE	-	-	-
493-749.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-749.000-794.000	GRAPHIC DESIGN	-	-	-
493-749.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-749.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 750.000	WEBSITE	-	-	-
493-750.000-757.000	OPERATING SUPPLIES	-	-	-
493-750.000-790.003	AD PR - PRINTING/GRAPHICS	-	-	-
493-750.000-790.007	AD PR - SIGNAGE	-	-	-
493-750.000-791.002	AD PL - NEWSPAPER ADV	-	-	-
493-750.000-794.000	GRAPHIC DESIGN	-	-	-
493-750.000-805.000	CONTRACTUAL SERVICES	-	-	-
493-750.000-963.000	MISCELLANEOUS	-	-	-
DEPT: 753.000	RESTAURANT WEEK	5,798	6,000	6,000
493-753.000-790.003	AD PR - PRINTING/GRAPHICS	985	-	-
493-753.000-791.002	AD PL - NEWSPAPER ADV	4,813	-	-
493-753.000-963.000	MISCELLANEOUS	-	6,000	6,000
DEPT: 755.000	JUNK IN THE TRUNK	-	-	2,000
493-755.000-963.000	MISCELLANEOUS	-	-	2,000
DEPT: 756.000	BAKE SALE	-	-	3,300
493-756.000-963.000	MISCELLANEOUS	-	-	3,300
DEPT: 758.000	FAMILY EVENTS	-	-	7,000
493-758.000-963.000	MISCELLANEOUS	-	-	7,000
DEPT: 759.000	DOWNTOWN LOYALTY PROGRAM	-	-	2,000
493-759.000-963.000	MISCELLANEOUS	-	-	2,000
DEPT: 760.000	DOWNTOWN MERCHANDISE	-	-	1,500
493-760.000-963.000	MISCELLANEOUS	-	-	1,500
DEPT: 761.000	ROCHESTER BRAND SUPPORT	-	-	20,000
493-761.000-963.000	MISCELLANEOUS	-	-	20,000

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- REVENU	1,392,630	1,498,346	1,391,644
DDA REVENUE	1,347,890	1,423,346	1,316,644
494-000.000-402.000 CURRENT PROPERTY TAXES	1,283,053	1,187,560	1,150,744
494-000.000-402.001 CURRENT LEVY - REAL PROPERTY TAX	-	-	-
494-000.000-402.002 CURRENT LEVY - PERSONAL PROPERTY	-	-	-
494-000.000-402.099 SCHOOL TAXES/ESCROW	-	-	-
494-000.000-605.000 MEMBERSHIP PROGRAM	-	-	-
494-000.000-616.000 DDA FARMER'S MARKET	23,900	21,000	21,000
494-000.000-616.001 KRIS KRINGLE MARKET	-	-	-
494-000.000-626.000 DDA BUSINESS DEVELOPMENT	3,926	2,000	1,200
494-000.000-634.756 BAKE SALE	-	-	-
494-000.000-646.000 SALE OF PRINTED MATTER	-	-	-
494-000.000-665.000 INTEREST INCOME	-	2,000	1,200
494-000.000-665.002 INTEREST IN INV - CHASE SAVINGS	-	-	-
494-000.000-665.003 INTEREST ON CERTIFICATE OF DEP	2,190	-	-
494-000.000-665.013 INTEREST INCOME TREASURY BILLS	425	-	-
494-000.000-665.015 INTEREST INCOME- SECURITIES	600	-	-
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 II	-	-	-
494-000.000-665.056 WELLS FARGO INTEREST	-	-	-
494-000.000-665.072 INTEREST ON INVESTMENTS - MBIA	-	-	-
494-000.000-665.099 INTEREST ON INVESTMENTS	-	-	-
494-000.000-665.199 INTEREST ON INVESTMENTS	-	-	-
494-000.000-665.961 PSD INTEREST & PENALTIES	-	-	-
494-000.000-671.002 CONTRIBUTIONS IN LIEU OF PARKING	-	-	-
494-000.000-671.003 CONTRIBUTIONS	-	-	-
494-000.000-672.002 PRINCIPAL SHOPPING DISTRICT	-	-	-
494-000.000-673.002 DDA PROPERTY FUNDRAISING SALE	22,973	144,786	-
494-000.000-673.003 ROCHESTER 100	-	-	75,000
494-000.000-676.000 ADMINISTRATIVE CROSS CHARGE	-	65,000	67,000
494-000.000-679.000 REIMBURSMNT INSURANCE LOSS	-	-	-
494-000.000-679.002 REUIMBURSEMENT--OTHER	-	-	-
494-000.000-692.000 MISCELLANEOUS	10,574	500	500
494-000.000-692.002 D.D.A. SNOW REMOVAL	-	-	-
494-000.000-692.003 GREEN CITY COMMITTEE	250	500	-
494-000.000-692.004 BAKE SALE	-	-	-
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	-	-	-
494-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-
BIG BRIGHT LIGHT SHOW	44,740	75,000	75,000
494-000.000-618.000 BIG BRIGHT LIGHT SHOW	44,740	75,000	75,000
DEPT: 000.493 PROMOTIONS CMTE REV	-	-	-
493-000.000-601.000 DPMP GENERAL ADMINISTRATION	-	-	-
494-000.493-608.000 PRINCIPAL SHOPPING DISTRICT	-	-	-
493-000.000-634.740 CALENDAR	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 494 DOWNTOWN DEVELOPMENT AUTHORITY- EXPENSE	2,161,968	1,498,347	1,391,644
DEPT: 752.000	BIG BRIGHT LIGHT SHOW		
494-752.000-761.000	BIG BRIGHT LIGHT FUND RAISING	275,516	260,000
494-752.000-805.000	CONTRACTUAL SERVICES	35,702	10,000
		239,814	250,000
DEPT: 896.000	OPERATIONS	637,411	621,786
494-896.000-701.000	SUPERVISOR SALARIES	60,503	60,008
494-896.000-701.001	EMPLOYEE WAGES	35,961	66,978
494-896.000-701.002	PART TIME WAGES	1,968	-
494-896.000-701.003	OVERTIME WAGES	163	5,883
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	(840)	-
494-896.000-710.101	LONGEVITY	2,100	1,820
494-896.000-715.000	FICA	8,272	10,250
494-896.000-716.000	HOSPITALIZATION	14,994	24,994
494-896.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	4,800
494-896.000-716.002	HOSPITALIZATION - RETIREE	-	-
494-896.000-716.003	HOSPITALIZATION-LIEU-PAYROLL	5,743	-
494-896.000-717.000	EMPLOYEE LIFE INSURANCE	683	838
494-896.000-718.000	RETIREMENT CONTRIBUTION	14,607	17,170
494-896.000-719.000	DENTAL/OPTICAL	1,400	3,920
494-896.000-720.000	WORKER'S COMP. INSURANCE	197	592
494-896.000-721.000	UNEMPLOYMENT COMP. INSURANCE	78	162
494-896.000-728.000	POSTAGE	9,194	14,500
494-896.000-729.000	PRINTING & OFFICE SUPPLIES	18,676	15,000
494-896.000-757.000	OPERATING SUPPLIES	867	1,000
494-896.000-760.000	FARMERS MARKET - OP SUPPLIES	13,595	10,000
494-896.000-761.000	BIG BRIGHT FUNDRAISING	-	-
494-896.000-801.000	ADMINISTRATIVE CROSS CHARGE	97,275	97,256
494-896.000-803.000	LEGAL SERVICES	20,571	10,000
494-896.000-804.000	AUDITING	9,919	3,780
494-896.000-805.000	CONTRACTUAL SERVICES - BIG BRIGHT	3,076	-
494-896.000-805.006	CONTRACT SVCS - PROMOTIONS COMM	-	-
494-896.000-805.008	CONTRACT SVCS - ORG. COMMITTEE	2,336	6,000
494-896.000-805.009	CONTRACT SVCS - BUS. DEV. COMMITTEE	8,727	13,000
494-896.000-805.010	CONTRACT SVCS - D.P.W.	28,170	23,000
494-896.000-805.011	CONTRACT SVCS - MAINTENANCE	40,070	36,000
494-896.000-805.012	CONTRACT SVCS - COPY MACH MTC	-	-
494-896.000-805.025	CONTRACT SVCS - DOWNTOWN POLICE	10,716	5,000
494-896.000-805.027	CONTRACT SVCS - CABLE CASTING	4,065	3,625
494-896.000-805.029	CONTRACT SVCS - GREEN CITY	2,492	2,500
494-896.000-805.030	CONTRACT SVCS - DUMPSTERS	48,128	46,110
494-896.000-805.031	CONTRACT SVCS - PARKING LOT SNOW	16,569	38,000
494-896.000-805.033	FIRE DEPT BANNER HANGING	-	-
494-896.000-805.703	CONTRACT SVCS - EMPLOYMENT	960	750
494-896.000-815.000	CONTRACT SVCS - COMP MTC	-	500
494-896.000-840.000	CONTRACT SVCS - PERSONNEL RCRT	-	-
494-896.000-850.000	TELEPHONE	3,738	3,000
494-896.000-850.001	TELEPHONE LEASE	467	500
494-896.000-861.000	EQUIPMENT RENTAL	-	-
494-896.000-861.002	EQUIPMENT LEASE - COPY MACHINE	20,620	16,000
494-896.000-863.000	TRAVEL, MEETINGS & CONFERENCES	-	-
494-896.000-863.001	PROFESSIONAL DEVELOPMENT	265	750
494-896.000-863.002	TRAVEL	2,603	1,500
494-896.000-863.003	MAIN STREET MANAGER CERTIFICATIO	-	-
494-896.000-864.000	LOCAL MILEAGE ALLOWANCE	257	600
494-896.000-883.000	COMMUNITY AFFAIRS	1,919	2,000
494-896.000-883.002	OAKLAND CTY GRT -CHALK ART	-	-
494-896.000-900.000	PUBLISHING LEGAL NOTICES ETC.	-	-
494-896.000-910.000	FACADE LOAN PROGRAM	-	-
494-896.000-912.000	GENERAL INSURANCE	13,070	13,500
494-896.000-921.000	LIGHT & POWER	53,276	25,000
494-896.000-922.000	HEAT-BUILDING	301	400
494-896.000-923.000	WATER & SEWER CHARGES	-	-
494-896.000-931.000	MAINTENANCE & REPAIRS - EQUIP	-	500
494-896.000-931.368	MAINTENANCE - PROPERTY	1,166	-
494-896.000-940.000	RENTAL OF LAND	23,618	24,000
494-896.000-940.001	RENTAL OF LAND - MASONIC LOT	3,000	3,000
494-896.000-940.002	RENTAL OF LAND - D.D.A. OTHER	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
494-896.000-957.000	DUES & SUBSCRIPTIONS	2,138	1,500	1,500
494-896.000-961.000	CASH-SHORT OR OVER	-	-	-
494-896.000-963.000	MISCELLANEOUS	892	-	-
494-896.000-963.002	MERCHANT SERVICE FEES	1,165	100	100
494-896.000-964.001	TAXES-DUE TO OTHERS	-	-	-
494-896.000-964.002	REFUND - TAX ALLOCATION	27,034	5,000	5,000
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	1,000
494-896.000-989.000	UNALLOCATED	649	-	-
DEPT: 900.000	CAPITAL CONTROL	1,234,540	577,061	481,371
494-900.000-805.000	CONTRACTUAL SERVICES	-	-	-
494-900.000-910.001	FAÇADE/SIGN GRANT PROGRAM	12,935	15,000	5,000
494-900.000-974.000	SITE IMPROVEMENT	-	-	-
494-900.000-974.019	CAPITAL ASSETS - MAINT & MINOR	53,009	25,000	75,000
494-900.000-974.092	MAIN ST RECON- 2006	41,821	-	-
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	(21,278)	-	-
494-900.000-974.096	ALLEYWAY IMPROVEMENT STUDY2009	1,484	-	-
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	1,632	-	-
494-900.000-974.100	ALLEY AESTHETICS	292,811	-	-
494-900.000-974.101	OLD TOWNE MILL/RECAP	32,866	-	-
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	690,731	-	-
494-900.000-974.110	RIVERWALK - IMPROVEMENTS	-	-	-
494-900.000-974.111	MICRO-LOAN OU ADMIN	-	-	-
494-900.000-974.121	SIDEWALK RECONSTRUCTION	-	10,000	10,000
494-900.000-974.124	MILL STREET EXTENSION	-	-	-
494-900.000-974.148	WAYFINDING SIGNAGE	5,543	67,541	126,000
494-900.000-974.149	MAIN STREET ENHANCEMENTS (PART C	14,454	262,500	25,000
494-900.000-974.150	MAIN STREET ENHANCEMENTS (PART C	-	76,000	-
494-900.000-974.151	MAIN STREET MANAGEMENT	28,884	35,000	-
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	-	10,000	-
494-900.000-974.163	SPLASH PAD	5,631	-	108,860
494-900.000-974.165	PARKING MODEL	-	-	13,750
494-900.000-974.178	ADV FUNDING - OLD TOWNE FYE 12	-	-	38,741
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	-	2,000	5,000
494-900.000-989.000	UNALLOCATED	-	-	-
494-900.000-994.003	LAND CONTRACT - 124 WALNUT	-	-	-
494-900.000-994.008	LAND CONTRACT - 414 WALNUT	-	-	-
494-900.000-994.010	LAND CONTRACT -E. 2nd ST LOT	-	-	-
494-900.000-994.011	LAND CONTRACT - 312 MAIN ST	74,020	74,020	74,020
494-900.000-999.003	LIGHTING - ALLEY RESERVE	-	-	-
494-900.000-999.004	WALKWAY - RESERVE	-	-	-
494-900.000-999.005	MAIN STREET RECONSTRUCTION - RESI	-	-	-
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	14,500	39,500	19,500
494-965.000-964.002	REFUND-TAX ALLOCATION	-	25,000	5,000
494-965.000-999.202	TRANS TO MVH MAJOR STREET FUND	2,500	2,500	2,500
494-965.000-999.203	TRANS TO MVH LOCAL STREET FUND	-	-	-
494-965.000-999.397	TRANS TO DDA 1990 BOND DEBT	-	-	-
494-965.000-999.398	TRANS TO DDA 1991 BOND DEBT	-	-	-
494-965.000-999.399	TRANS TO DDA 1996 BOND DEBT	-	-	-
494-965.000-999.497	TRANS TO 91 DDA BOND DEBT	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
494-965.000-999.516 TRANS TO AUTO PARKING FUND	12,000	12,000	12,000

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 499 GENERAL CAPITAL PROJECT - REVENUE	168,667	657,500	1,378,247
499-000.000-495.000 RECEIPTS- SIDEWALK CONST.	-	-	-
499-000.000-569.000 STATE GRANTS	-	-	988,500
499-000.000-569.001 ELIZABETH PARK DONATIONS	-	-	-
499-000.000-569.002 MUNICIPAL PARK DONATIONS	-	-	-
499-000.000-648.000 HISTORICAL COMMISSION INCOME	6,642	-	-
499-000.000-665.000 INCOME ON INVESTMENTS	-	20,000	20,000
499-000.000-665.002 INTEREST ON INV - CHASE SAVINGS	-	-	-
499-000.000-665.003 INTEREST OF CERTIFICATE OF DEP	4,422	-	-
499-000.000-665.013 INTEREST INCOME TREASURY BILLS	1,548	-	-
499-000.000-665.015 INTEREST INCOME - SECURITIES	3,500	-	-
499-000.000-665.022 INTERST OF INVESTMENTS - COMERICA	381	-	-
499-000.000-665.032 INTEREST ON INVESTMENTS- CHASE IN'	-	-	-
499-000.000-665.048 INTEREST INCOME - PNC BANK	1,048	-	-
499-000.000-665.054 FLAGSTAR BANK INTEREST	-	-	-
499-000.000-665.072 INTEREST ON INVESTMENTS- MBIA	-	-	-
499-000.000-665.073 INTEREST INCOME - AMBASSADOR	286	-	-
499-000.000-665.300 INTEREST ON SPECIAL ASSESSMENT	-	-	-
499-000.000-671.006 REFUND- TRAILWAYS	-	-	-
499-000.000-671.010 REIMBURSE/DINOSAUR HILL- D.H.	-	-	-
499-000.000-671.011 REIMBURSE/DINOSAUR HILL- STATE	-	-	-
499-000.000-671.012 REFUND MDOT- WALKWAY	-	-	-
499-000.000-671.013 RECEIPTS- ARTS & APPLES	-	-	-
499-000.000-671.014 RECEIPTS- SIDEWALK CONSTRUCTION	-	-	-
499-000.000-671.015 REFUND -TENNIS COURTS	-	-	-
499-000.000-672.000 SPECIAL ASSESSMENT COLLECTED	-	-	-
499-000.000-675.001 CONTRIB: COMMUNITY HOUSE	-	-	-
499-000.000-675.005 CONTRIBUTIONS - MEMORIALS	971	-	-
499-000.000-679.002 REIMBURSEMENT - OTHER	-	-	-
499-000.000-692.000 MISCELLANEOUS INCOME	-	-	-
499-000.000-699.101 TRANSFER FROM GENERAL FUND	149,870	449,659	369,747
499-000.000-699.249 TRANSFER FROM FED REV SHARING	-	-	-
499-000.000-699.276 TRANSFER FROM CDBG - GENERAL	-	-	-
499-000.000-699.500 TRANSFER FROM BRIDGE RES TAXES	-	-	-
499-000.000-699.811 TRANSFER FROM SPECIAL ASSESSMEN	-	-	-
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 FENC	-	-	-
499-000.000-699.977 TRANS FR GEN FUND- LEGACY	-	-	-
499-000.000-699.999 APPROPRIATED FUND BALANCE	-	187,841	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 499 GENERAL CAPITAL PROJECT - EXPENDITURES	462,486	657,500	1,378,247
DEPT: 540.000 ADMINISTRATION	-	-	-
499-540.000-963.000 MISCELLANEOUS	-	-	-
DEPT: 900.000 CAPITAL CONTROL	462,486	657,500	1,378,247
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	205	50,000	50,000
499-900.000-972.005 HANDICAP RMP/SIDEWALK C.D.B.G.	-	-	-
499-900.000-972.006 TREE PLANTING C.D.B.G	-	-	-
499-900.000-973.000 STORM SEWER CONSTRUCTION	2,460	-	-
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	7,514	-	-
499-900.000-974.055 BRIDGE PROJECTS: FROM RESERVE	10,957	-	-
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	4,806	-	-
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	-	-	-
499-900.000-974.076 SIGNAGE FOR CEMETERY ENTRANCES	-	-	-
499-900.000-974.077 UPDATING OF COUNCIL CHAMBERS	5,722	-	-
499-900.000-974.078 EMERGENCY GENERATOR - CITY HALL	204,473	-	-
499-900.000-974.079 HISTORICAL PROJECT	23,005	50,000	50,000
499-900.000-974.080 MASTER PLAN FOR WWTP PROPERTY	-	-	-
499-900.000-974.081 STUDY OF THE DPW OPER, LAND USE &	-	-	-
499-900.000-974.082 ROOF REPLACEMENT- FIRE HALL	-	-	-
499-900.000-974.083 FD BUILDING IMPROVEMENT STUDY	-	-	-
499-900.000-974.084 DEVELOPMENT OF GIS SYSTEM	7,871	20,000	5,000
499-900.000-974.085 BIKE RACKS- PARK	-	-	-
499-900.000-974.086 SIGN -CITY CONTRIB DDA PROGRAM	-	5,000	- GL 55

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
499-900.000-974.087	BACKSTOPS - HALBACK & JC FIELDS	-	-
499-900.000-974.088	STREETLIGHTS - LETICA	-	-
499-900.000-974.089	911 SYSTEM SOFTWARE & HARDWARE	-	-
499-900.000-974.090	ELIZABETH STREET ADA RAMPS	-	-
499-900.000-974.091	761 LUDLOW CONSTRUCTION	-	-
499-900.000-974.108	MUNICODE ZONING ORDINANCE	-	-
499-900.000-974.112	MASTER PLAN UPDATE	25,140	-
499-900.000-974.113	BSA BUILDING AND RECORDS SOFTWARE	195	-
499-900.000-974.114	IMPROVE DPW OPERATION OPTIMIZATION	2,399	-
499-900.000-974.115	FD BUILDING IMPROVEMENT	-	-
499-900.000-974.116	REPAIR PARKING AREA	4,230	-
499-900.000-974.117	PATHWAY REHAB LIONS PAV AND COM	-	-
499-900.000-974.118	ELIZABETH STREET PARK IMPROVEMENT	5,142	5,000
499-900.000-974.119	HOWLETT IMPROVEMENTS	4,075	10,000
499-900.000-974.120	UPDATE OF PARK MASTER PLAN	19,675	-
499-900.000-974.121	SIDEWALK RECONSTRUCTION	11,064	-
499-900.000-974.122	FIRE DEPARTMENT - SOLAR PANELS	-	-
499-900.000-974.125	TREES - GREAT OAKS ROW	-	-
499-900.000-974.126	SOUTH STREET DEVELOPMENT PLAN	-	-
499-900.000-974.127	CEMETERY VETERAN'S SECTION IMPROV	4,361	-
499-900.000-974.128	COLUMBARIUM & MAUSOLEUM	50,970	50,000
499-900.000-974.129	REPLACEMENT OF PUBLIC CHAIRS IN C	3,077	-
499-900.000-974.130	CUSTOMER SERVICE AREA	-	-
499-900.000-974.131	PAINT EXTERIOR	11,230	-
499-900.000-974.132	PAINT INTERIOR	7,290	-
499-900.000-974.133	REPLACE FIRE SIREN	14,844	-
499-900.000-974.134	SCOTT STREET PARK IMPROVEMENTS	5,978	30,000
499-900.000-974.135	REPLACE AND REHAB KIWANIS SHELTER	-	-
499-900.000-974.136	RECORDS MANAGEMENT	10,285	5,000
499-900.000-974.137	MAUSOLEUM REPAIRS	-	66,000
499-900.000-974.138	KEY CODE SYSTEM FOR RESTROOMS	-	2,000
499-900.000-974.139	ENTRANCE MESSAGE BOARDS	-	2,500
499-900.000-974.140	REPLACEMENT OF BOILER	-	15,000
499-900.000-974.141	REPLACEMENT OF CARPET	-	30,000
499-900.000-974.142	STORAGE GARAGE	-	80,000
499-900.000-974.143	FD BUILDING - DECON & QUARTERS	-	75,000
499-900.000-974.144	FD FURNACE REPLACEMENT	-	12,000
499-900.000-974.145	BIKE RACKS	-	5,000
499-900.000-974.146	IMPROVEMENTS AT BASEBALL FIELDS	-	5,000
499-900.000-974.147	POURED IN PLACE TOT LOT MATERIAL	-	6,000
499-900.000-974.155	REPLACE KIWANIS SHELTER ROOF	-	22,000
499-900.000-974.156	TREE PLANTING	-	33,000
499-900.000-974.157	REPLACE OVERHEAD DOORS	-	11,000
499-900.000-974.158	FENCE ACCESS SECURITY SYSTEM	-	17,000
499-900.000-974.159	ROOF ON SOUTH DPW BUILDING	-	40,000
499-900.000-974.160	EXTERIOR PAINTING - DPW	-	11,000
499-900.000-974.162	MUNICIPAL PARK IMPROVEMENTS	394	-
499-900.000-974.164	PARK BENCH MEMORIALS	1,604	-
499-900.000-974.165	PARKING MODEL	5,820	-
499-900.000-974.166	PAINTING-PAINT CREEK BRIDGE	5,370	-
499-900.000-974.167	PAINT CREEK RESTORATION PROJ	-	750,000
499-900.000-974.168	BAND SHELTER	-	325,547
499-900.000-974.169	WALNUT & 2ND PROJECT	-	-
499-900.000-974.170	SIDEWALK & LIGHTING-WATER/WALN	-	-
499-900.000-974.171	WEST PAINTCREEK BRIDGE STAIRCA	-	-
499-900.000-974.172	TENNIS COURT RESURFACING	-	-
499-900.000-974.175	ROCHESTER BRANDING	-	50,000
499-900.000-974.176	POLICE PATROL VESTS	-	25,700
499-900.000-975.000	PURCHASE BUILDING ADDITIONS LAND	-	-
499-900.000-977.001	CABLE TV PROGRAMMING	2,330	-
499-900.000-979.001	PLAYGROUND EQUIPMENT	-	-
499-900.000-980.000	NEW EQUIPMENT - OFFICE	-	-
499-900.000-989.000	UNALLOCATED	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 516 AUTO PARKING - REVENUE	131,278	184,643	187,526
516-000.000-629.000 DPW SERVICES	1,904	38,000	38,000
516-000.000-652.000 PARKING METERS	41,360	5,000	5,000
516-000.000-655.000 PARKING FINES	6,904	17,550	10,000
516-000.000-665.000 INVESTMENTS	-	100	-
516-000.000-665.002 INTEREST ON INV - CHASE SAVINGS	-	-	-
516-000.000-665.003 INTEREST OF CERTIFICATE OF DEP	-	-	-
516-000.000-665.015 INTEREST INCOME - SECURITIES	-	-	-
516-000.000-665.022 INTEREST ON INVESTMENTS - COM	-	-	-
516-000.000-665.032 INTEREST ON INVESTMENTS -CHASE IN	-	-	-
516-000.000-665.072 INTEREST ON INVESTMENTS - MBIA	-	-	-
516-000.000-671.002 LIEU OF PARKING	110	-	-
516-000.000-671.004 LIEU OF METERS - DDA	12,000	12,000	12,000
516-000.000-692.000 MISCELLANEOUS	-	100	100
516-000.000-699.101 TRANSFER FROM GEN FUND	69,000	111,893	120,816
516-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	1,610
FUND: 516 AUTO PARKING - EXPENDITURES	134,685	184,643	187,525
DEPT: 585.000 AUTO PARKING OPERATIONS	134,685	184,643	187,525
516-585.000-701.000 SUPERVISOR SALARIES	208	6,400	-
516-585.000-701.001 EMPLOYEE WAGES	3,033	11,008	15,549
516-585.000-701.002 PART-TIME WAGES	444	2,000	936
516-585.000-701.003 OVERTIME WAGES	2,591	1,862	2,738
516-585.000-703.131 AUTO PARKING MAINTENANCE WAGES	-	-	-
516-585.000-710.001 LONGEVITY POLICE NO-FICA	-	-	-
516-585.000-710.101 LONGEVITY	121	140	252
516-585.000-715.000 FICA	505	1,720	1,482
516-585.000-716.000 HOSPITALIZATION	1,000	831	1,114
516-585.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	-	900
516-585.000-716.002 HOSPITALIZATION - RETIREE	659	1,755	1,580
516-585.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	229	-	-
516-585.000-717.000 EMPLOYEE LIFE INSURANCE	33	115	112
516-585.000-718.000 RETIREMENT CONTRIBUTION	637	1,405	2,293
516-585.000-718.001 DEFINED CONTRIBUTION	18	853	-
516-585.000-719.000 DENTAL/OPTICAL	113	396	372
516-585.000-720.000 WORKER'S COMP. INSURANCE	299	1,279	1,012
516-585.000-721.000 UNEMPLOYMENT COMP. INSURANCE	-	-	20
516-585.000-722.000 SEVERANCE/SICK PAY	132	263	237
516-585.000-729.000 PRINTING & OFFICE SUPPLIES	-	-	-
516-585.000-776.000 JANITORIAL SUPPLIES	-	-	-
516-585.000-782.000 MAINTENANCE MATERIALS	2,215	3,000	3,000
516-585.000-801.000 ADMINISTRATIVE CROSS CHARGE	86,482	89,444	92,370
516-585.000-804.000 AUDITING	309	358	226
516-585.000-805.000 CONTRACTUAL SERVICES	-	10,000	10,200
516-585.000-805.020 CONTRACT SVCS - SNOW HAUL	-	-	-
516-585.000-860.000 COMPUTER RENTAL	385	514	514
516-585.000-861.000 EQUIPMENT RENTAL	29,188	45,930	47,308
516-585.000-912.000 GENERAL INSURANCE	381	520	461
516-585.000-925.000 PARKING LOT-LIGHTING	5,471	4,350	4,350
516-585.000-931.000 MAINTENANCE & REPAIRS - EQUIP	232	500	500
516-585.000-940.000 RENTAL OF LAND	-	-	-
516-585.000-961.000 CASH-SHORT OR OVER	-	-	-
516-585.000-963.000 MISCELLANEOUS	-	-	-
516-585.000-968.000 DEPRECIATION	-	-	-
516-585.000-969.000 INSURANCE LOSSES & DED.	-	-	-
516-585.000-974.000 SITE IMPROVEMENT	-	-	-
516-585.000-985.000 NEW METERS	-	-	-
516-585.000-977.000 EQUIPMENT	-	-	-
DEPT: 965.000 APPROPRIATIONS TO OTHER FUNDS	-	-	-
516-965.000-999.002 TRANS-DDA LIEU OF PARKING	-	-	-
OTHER	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 592 WATER AND SEWER RECEIVING - REVENUE	3,827,476	4,694,276	4,956,800
592-000.000-628.000 WATER SALES	533,370	800,100	750,000
592-000.000-628.001 DETROIT WATER SALES	1,033,920	1,590,066	1,500,000
592-000.000-630.000 SEWAGE DISPOSAL	2,202,963	2,261,310	2,650,000
592-000.000-630.001 INDUSTRIAL PRETREATMENT FEES	-	-	-
592-000.000-630.100 PARKE DAVIS DISPOSAL	-	-	-
592-000.000-630.200 PARKE DAVIS BONDS	-	-	-
592-000.000-635.100 WATER TAPS	2,085	1,100	1,100
592-000.000-635.200 WATER TAP INSP.	1,005	1,200	1,200
592-000.000-635.400 SEWER TAP INSP.	930	1,500	1,500
592-000.000-643.100 SALES OF METERS	1,750	1,000	1,000
592-000.000-656.000 PENALTY INCOME	48,134	36,000	50,000
592-000.000-665.000 INVESTMENTS	-	1,000	1,000
592-000.000-665.002 INTEREST ON INV - CHASE SAVINGS	-	-	-
592-000.000-665.003 INTEREST OF CERTIFICATE OF DEP	1,891	-	-
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 II	-	-	-
592-000.000-673.000 SALE OF CAPITAL ASSETS	15	-	-
592-000.000-679.000 REIMBURSE. INS. LOSSES	-	-	-
592-000.000-679.002 REIMBURSEMENT- OTHER	-	-	-
592-000.000-692.000 MISCELLANEOUS INCOME	1,412	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	-	-	-
592-000.000-699.999 APPROPRIATED FUND BALANCE	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 592 WATER AND SEWER RECEIVING - EXPENDITURES	4,009,812	4,694,277	4,956,800
DEPT: 536.000 WATER DISTRIBUTION	483,501	432,781	428,510
592-536.000-701.000 SUPERVISOR SALARIES	2,769	-	-
592-536.000-701.001 EMPLOYEE WAGES	89,756	66,990	67,157
592-536.000-701.002 PART TIME WAGES	3,101	4,000	4,212
592-536.000-701.003 OVERTIME WAGES	18,869	17,748	12,593
592-536.000-703.132 WATER SUPT. WAGES	-	-	-
592-536.000-703.133 WATER DIST. OPERATOR WAGES	-	-	-
592-536.000-703.139 PLUMBING INSPECTOR WAGES	-	-	-
592-536.000-703.142 COMP TIME	-	-	-
592-536.000-709.104 OVERTIME - WATER DIST OPERATOR	-	-	-
592-536.000-710.001 LONGEVITY POLICE NO-FICA	-	-	-
592-536.000-710.101 LONGEVITY	2,309	2,618	1,841
592-536.000-715.000 FICA	9,651	6,841	6,590
592-536.000-716.000 HOSPITALIZATION	19,099	17,261	12,233
592-536.000-716.001 HOSPITALIZATION-LIEU/ COVERAGE	-	-	540
592-536.000-716.002 HOSPITALIZATION - RETIREE	12,592	6,961	6,900
592-536.000-716.003 HOSPITALIZATION - LIEU - PAYROLL	4,380	-	-
592-536.000-717.000 EMPLOYEE LIFE INSURANCE	639	442	484
592-536.000-718.000 RETIREMENT CONTRIBUTION	12,163	8,771	9,246
592-536.000-718.001 DEFINED CONTRIBUTION	239	-	-
592-536.000-719.000 DENTAL/OPTICAL	2,151	1,672	1,756
592-536.000-720.000 WORKER'S COMP. INSURANCE	3,170	3,848	4,515
592-536.000-721.000 UNEMPLOYMENT COMP. INSURANCE	-	82	90
592-536.000-722.000 SEVERANCE/SICK PAY	2,515	1,044	1,035
592-536.000-741.000 UNIFORM ALLOWANCE	-	-	-
592-536.000-743.000 CHEMICALS	5,768	1,000	3,000
592-536.000-744.200 METER REPAIR - PARTS	1,371	-	-
592-536.000-776.000 JANITORIAL SUPPLIES	-	-	-
592-536.000-782.000 MAINTENANCE MATERIALS	14,034	23,000	23,000
592-536.000-802.000 ENGINEERING SERVICES	3,065	10,000	10,000
592-536.000-805.000 CONTRACTUAL SERVICES	43,624	60,000	60,000
592-536.000-850.000 TELEPHONE	39,323	24,119	24,119
592-536.000-852.000 ALARM SYSTEM	4,407	-	-
592-536.000-863.001 PROFESSIONAL DEVELOPMENT	622	1,000	2,000
592-536.000-863.002 TRAVEL	-	100	200
592-536.000-921.000 LIGHT & POWER	89,351	73,000	73,000
592-536.000-922.000 HEAT-BUILDING	-	-	-
592-536.000-931.100 MAINTENANCE & REPAIRS - PLANT	8,227	10,000	10,000
592-536.000-931.336 MAINT & REPAIRS - FIRE HYDRANTS	-	-	-
592-536.000-932.100 MAINTENANCE & REPAIRS - PUMPS ANC	14,679	26,000	26,000
592-536.000-940.100 RENTAL OF D.P.W. BUILDING	12,000	12,000	12,000
592-536.000-941.000 EQUIPMENT RENTAL-PLANT	63,371	53,284	55,000
592-536.000-963.000 MISCELLANEOUS	255	1,000	1,000
592-536.000-968.000 DEPRECIATION	-	-	-
592-536.000-977.000 NEW EQUIPMENT	-	-	-
592-536.000-980.001 NEW EQUIPMENT-COMPUTER	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT: 537.000	WATER PLANT EXPENSE	111,070	218,634	202,966
592-537.000-701.000	SUPERVISOR SALARIES	5,618	14,400	14,800
592-537.000-701.001	EMPLOYEE WAGES	36,003	58,485	52,711
592-537.000-701.002	PART TIME WAGES	236	-	-
592-537.000-701.003	OVERTIME WAGES	6,599	9,775	6,383
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	999	2,450	1,428
592-537.000-715.000	FICA	4,178	6,918	6,008
592-537.000-716.000	HOSPITAL	8,267	17,598	11,771
592-537.000-716.002	HOSPITAL RETIREE	5,451	7,534	6,894
592-537.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	1,896	-	-
592-537.000-717.000	EMPLOYEE LIFE INSURANCE	277	512	514
592-537.000-718.000	RETIREMENT CONTRIBUTION	5,265	7,678	7,236
592-537.000-718.001	DEFINED CONTRIBUTION	484	-	1,184
592-537.000-719.000	DENTAL/OPTICAL	931	1,670	1,614
592-537.000-720.000	WORKER'S COMP. INSURANCE	-	3,811	4,119
592-537.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	73	70
592-537.000-722.000	SICK PAY	1,089	1,130	1,034
592-537.000-741.000	UNIFORM ALLOWANCE	-	-	-
592-537.000-743.000	CHEMICALS	329	5,000	5,000
592-537.000-744.200	METER REPAIR - PARTS	-	-	-
592-537.000-776.000	JANITORIAL SUPPLIES	-	-	-
592-537.000-782.000	MAINTENANCE MATERIALS	46	-	-
592-537.000-802.000	ENGINEERING SERVICES	3,494	-	-
592-537.000-805.000	CONTRACTUAL SERVICES	-	2,000	2,000
592-537.000-850.000	TELEPHONE	-	-	-
592-537.000-852.000	ALARM SYSTEM	-	7,000	7,000
592-537.000-863.001	PROFESSIONAL DEVELOPMENT	150	1,000	1,500
592-537.000-863.002	TRAVEL	-	100	200
592-537.000-921.000	LIGHT & POWER	-	71,500	71,500
592-537.000-922.000	HEAT-BUILDING	-	-	-
592-537.000-931.100	MAINTENANCE & REPAIRS - PLANT	29,207	-	-
592-537.000-932.100	MAINTENANCE & REPAIRS - PUMPS AND	553	-	-
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	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT: 538.000	SEWER DISTRIBUTION	1,944,990	2,514,373	2,741,654
592-538.000-701.000	SUPERVISOR SALARIES	4,708	24,000	14,800
592-538.000-701.001	EMPLOYEE WAGES	31,087	43,684	41,664
592-538.000-701.002	PART TIME WAGES	627	-	1,404
592-538.000-701.003	OVERTIME WAGES	6,356	8,464	6,274
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	874	1,260	1,036
592-538.000-715.000	FICA	3,652	6,121	5,147
592-538.000-716.000	HOSPITALIZATION	7,227	7,699	5,454
592-538.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	1,980
592-538.000-716.002	HOSPITALIZATION - RETIREE	4,765	6,894	5,750
592-538.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	1,657	-	-
592-538.000-717.000	EMPLOYEE LIFE INSURANCE	242	508	463
592-538.000-718.000	RETIREMENT CONTRIBUTION	4,602	5,663	5,967
592-538.000-718.001	DEFINED CONTRIBUTION	406	2,432	1,184
592-538.000-719.000	DENTAL/OPTICAL	814	1,570	1,262
592-538.000-720.000	WORKER'S COMP. INSURANCE	540	4,121	3,518
592-538.000-721.000	UNEMPLOYMENT COMP. INSURANCE	-	71	64
592-538.000-722.000	SEVERANCE/SICK PAY	952	1,034	863
592-538.000-757.000	OPERATING SUPPLIES	10,117	10,000	10,000
592-538.000-802.000	ENGINEERING SERVICES	10,709	1,000	25,000
592-538.000-805.000	CONTRACTUAL SERVICES	62,050	210,000	210,000
592-538.000-805.019	CONTRACT SVCS - HHW	-	-	-
592-538.000-805.101	SANITARY DISPOSAL-OAKLAND	1,661,668	1,984,234	2,202,584
592-538.000-805.110	CONTRACT SVCS - ROOT CONTROL	1,777	10,000	10,000
592-538.000-805.111	LABORATORY TESTING	-	-	-
592-538.000-850.000	TELEPHONE	3,651	2,995	2,995
592-538.000-852.000	ALARM SYSTEM	1,374	-	-
592-538.000-921.000	LIGHT & POWER	9,726	-	-
592-538.000-922.000	HEAT-BUILDING	-	-	-
592-538.000-923.001	IWC CHARGES	-	-	-
592-538.000-925.100	RUNYON LIFT STATION	1,272	-	-
592-538.000-931.000	MAINTENANCE & REPAIRS - EQUIP	880	-	-
592-538.000-931.100	MAINTENANCE & REPAIRS - PLANT	-	-	-
592-538.000-931.200	MAINTENANCE & REPAIRS - SYSTEM	5,834	33,000	33,000
592-538.000-940.100	RENTAL OF D.P.W. BUILDING	6,000	6,000	6,000
592-538.000-942.000	EQUIPMENT RENTAL-SYSTEM	44,569	50,381	51,893
592-538.000-959.002	VACTOR DISPOSAL- STORM SEWER	-	6,000	6,000
592-538.000-963.000	MISCELLANEOUS	-	100	100
592-538.000-968.000	DEPRECIATION	-	-	-
592-538.000-980.000	NEW EQUIPMENT-OFFICE	-	-	-
592-538.000-996.010	INT OAK-MACOMB INTERCEPTOR	56,855	87,142	87,253
592-538.000-996.011	CHAPTER 21 DRAIN	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT: 540.000	ADMINISTRATION	259,748	256,158	263,709
592-540.000-729.000	PRINTING & OFFICE SUPPLIES	6,099	5,500	5,500
592-540.000-801.000	ADMINISTRATIVE CROSS CHARGE	204,324	205,117	206,970
592-540.000-803.000	LEGAL SERVICES	-	1,000	1,000
592-540.000-804.000	AUDITING	8,676	8,951	14,939
592-540.000-805.000	CONTRACTUAL SERVICES	7,510	1,020	1,040
592-540.000-805.013	PURCHASE WATER SHELBY	-	-	-
592-540.000-850.000	TELEPHONE	245	336	336
592-540.000-860.000	COMPUTER RENTAL	11,479	12,891	12,891
592-540.000-861.000	EQUIPMENT RENTAL	-	-	-
592-540.000-863.001	PROFESSIONAL DEVELOPMENT	745	-	-
592-540.000-863.002	TRAVEL	40	-	-
592-540.000-912.000	GENERAL INSURANCE	8,459	10,643	10,235
592-540.000-930.000	MAINTENANCE AGREEMENT	-	-	-
592-540.000-940.200	RENTAL OF MUNICIPAL BUILDING	5,000	5,000	5,000
592-540.000-957.000	DUES & SUBSCRIPTIONS	170	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	660	-	-
592-540.000-963.000	MISCELLANEOUS	35	200	298
592-540.000-964.000	REFUNDS & REBATES	-	-	-
592-540.000-964.003	REFUND-SIDEWALK REPAIR	-	-	-
592-540.000-968.000	DEPRECIATION	-	-	-
592-540.000-969.000	INSURANCE LOSSES & DED.	6,306	4,000	4,000
592-540.000-980.001	NEW EQUIPMENT-COMPUTER	-	1,000	1,000
592-540.000-980.004	COMPUTER SOFTWARE-PURCHASES	-	-	-
DEPT: 541.000	WATER PURCHASE	1,210,502	1,272,331	1,285,000
592-541.000-805.013	PURCHASE WATER SHELBY	1,210,502	1,272,331	1,285,000
DEPT: 965.000	APPROPRIATIONS TO OTHER FUNDS	-	-	34,961
592-965.000-999.488	APPROPRIATIONS TO OTHER FUNDS	-	-	34,961
	OTHER	-	-	-

APPROVED FYE 2014 BUDGET

	FYE 2012	FYE 2013	FYE 2014
	Actual	Budget	Budget
FUND: 661 REVOLVING EQUIPMENT - REVENUE	896,340	1,264,987	1,591,341
661-000.000-665.000 INVESTMENTS	-	7,500	7,500
661-000.000-665.002 INTEREST ON INV - CHASE SAVINGS	-	-	-
661-000.000-665.003 INTEREST OF CERTIFICATE OF DEP	4,509	-	-
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 CITIZENS MONEY MARKET INTEREST	1,057	-	-
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	16,100	18,647	18,647
661-000.000-669.202 MAJOR & TRKLNE COMPUTER	1,233	1,633	1,633
661-000.000-669.203 LOCAL STREETS COMPUTER	2,763	1,047	1,047
661-000.000-669.209 CEMETERY COMPUTER	309	336	336
661-000.000-669.301 POLICE COMPUTER	6,572	8,053	8,053
661-000.000-669.336 FIRE DEPARTMENT COMPUTER	2,182	2,401	2,401
661-000.000-669.441 DPW COMPUTER	1,719	1,946	1,946
661-000.000-669.516 AUTO PARKING COMPUTER	385	514	514
661-000.000-669.528 SANITATION	-	-	-
661-000.000-669.592 WATER & SEWER COMPUTER	11,479	12,891	12,891
661-000.000-669.661 REV. EQUIPT COMPUTER	3,058	-	-
661-000.000-670.101 ADMINISTRATION	-	-	-
661-000.000-670.191 EQUIP RENTAL -ELECTIONS	-	-	-
661-000.000-670.202 MAJOR & TRUNKLINE	47,622	54,079	63,605
661-000.000-670.203 LOCAL STREETS	96,915	52,593	76,809
661-000.000-670.209 CEMETERY	45,808	43,391	43,391
661-000.000-670.265 CIVIC CENTER	1,925	-	-
661-000.000-670.289 POOL CAR	-	-	-
661-000.000-670.301 PUBLIC SAFETY	81,464	91,296	89,300
661-000.000-670.336 FIRE DEPARTMENT	2,640	9,084	125,000
661-000.000-670.371 PROTECTIVE INSPECTION	-	-	-
661-000.000-670.441 PUBLIC WORKS	126,832	54,762	54,762
661-000.000-670.494 DDA	-	-	-
661-000.000-670.516 AUTO PARKING	29,188	45,930	47,308
661-000.000-670.528 SANITATION	-	-	-
661-000.000-670.529 ENVIRONMENTAL SERVICES	-	182,761	188,244
661-000.000-670.592 WATER & SEWER	107,940	103,665	106,893
661-000.000-670.751 PARKS & RECREATION	67,482	69,406	69,406
661-000.000-673.000 SALE - ASSETS	36,511	60,700	125,000
661-000.000-678.000 REIMBURSEMENT ALL INSURANCE	-	-	-
661-000.000-678.100 GAS REIMBURSEMENTS	182,559	146,678	154,901
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	90	-	-
661-000.000-699.999 APPROP. FUND BALANCE	-	272,255	368,336

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
FUND: 661 REVOLVING EQUIPMENT - EXPENDITURES		1,121,452	1,264,987	1,591,341
DEPT: 268.000	GARAGE	131,195	155,661	146,299
661-268.000-701.000	SUPERVISOR SALARIES	-	13,600	7,400
661-268.000-701.001	EMPLOYEE WAGES	66,769	56,401	56,761
661-268.000-701.002	PART TIME WAGES	1,423	-	936
661-268.000-701.003	OVERTIME WAGES	2,448	2,475	2,232
661-268.000-703.136	REVOLVING BLDG. MAINT WAGES	-	-	-
661-268.000-710.101	LONGEVITY	1,435	2,625	2,632
661-268.000-715.000	FICA	5,997	6,137	5,748
661-268.000-716.000	HOSPITAL	11,867	18,358	15,103
661-268.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	720
661-268.000-716.002	HOSPITAL RETIREE	7,824	7,263	6,679
661-268.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	2,722	-	-
661-268.000-717.000	EMPLOYEE LIFE INSURANCE	397	493	490
661-268.000-718.000	RETIREMENT CONTRIBUTION	7,558	7,437	8,125
661-268.000-718.001	DEFINED CONTRIBUTION	-	-	592
661-268.000-719.000	DENTAL/OPTICAL	1,337	1,794	1,618
661-268.000-720.000	WORKER'S COMP INSURANCE	-	4,413	4,088
661-268.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	76	73
661-268.000-722.000	SICK PAY	1,563	1,089	1,002
661-268.000-778.000	BUILDING MAINTENANCE-MATERIAL	214	4,000	4,000
661-268.000-852.000	ALARM SYSTEM	-	-	-
661-268.000-921.000	LIGHT & POWER	9,504	6,600	6,600
661-268.000-922.000	HEAT-BUILDING	7,252	13,000	11,000
661-268.000-923.000	WATER & SEWER CHARGES	1,368	900	1,500
661-268.000-932.000	MAINTENANCE & REPAIR BUILDING	1,520	8,000	8,000
661-268.000-968.000	DEPRECIATION	-	-	-
661-268.000-977.000	NEW EQUIPMENT	-	1,000	1,000
DEPT: 269.000	RENTAL EQUIPMENT	419,892	361,650	389,335
661-269.000-701.000	SUPERVISOR SALARIES	-	6,400	-
661-269.000-701.001	EMPLOYEE WAGES	-	-	6,460
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	-	-	-
661-269.000-715.000	FICA	-	536	552
661-269.000-716.000	HOSPITAL	-	-	-
661-269.000-716.001	HOSPITALIZATION-LIEU/ COVERAGE	-	-	600
661-269.000-716.002	HOSPITAL RETIREE	-	640	646
661-269.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	-	-	-
661-269.000-717.000	EMPLOYEE LIFE INSURANCE	-	42	47
661-269.000-718.000	RETIREMENT CONTRIBUTION	-	-	1,041
661-269.000-718.001	DEFINED CONTRIBUTION	-	-	-
661-269.000-719.000	DENTAL/OPTICAL	-	140	140
661-269.000-720.000	WORKER'S COMP INSURANCE	-	428	432
661-269.000-721.000	UNEMPLOYMENT COMP.INSURANCE	-	6	6
661-269.000-722.000	SICK PAY	-	96	97
661-269.000-745.000	TOOLS & EQUIPMENT	4,185	3,000	8,000
661-269.000-751.000	GAS, OIL AND LUBRICANTS	253,525	225,000	235,000
661-269.000-757.000	OPERATING SUPPLIES	11,783	7,000	7,000
661-269.000-782.100	MAINTENANCE MATERIAL VEHICLES	86,105	50,000	50,000
661-269.000-782.301	MAINTENANCE MATERIAL - POLICE	-	-	-
661-269.000-782.336	MAINTENANCE MATERIAL - FIRE	-	-	-
661-269.000-869.000	MISCELLANEOUS SUPPLIES & EXP	-	100	-
661-269.000-912.100	INSURANCE - FLEET	40,756	38,262	49,315
661-269.000-932.001	MAINT. & REPAIR - CONTRACTED	23,539	30,000	30,000
661-269.000-968.000	DEPRECIATION	-	-	-
661-269.000-977.000	NEW EQUIPMENT	-	-	-

APPROVED FYE 2014 BUDGET

		FYE 2012	FYE 2013	FYE 2014
		Actual	Budget	Budget
DEPT: 289.000	ADMINISTRATION	103,164	132,446	136,406
661-289.000-701.000	SUPERVISOR SALARIES	-	-	-
661-289.000-701.001	EMPLOYEE WAGES	-	-	-
661-289.000-701.002	PART-TIME WAGES	-	-	-
661-289.000-701.003	OVERTIME WAGES	-	-	-
661-289.000-710.101	LONGEVITY	-	-	-
661-289.000-715.000	FICA	-	-	-
661-289.000-716.000	HOSPITALIZATION	-	-	-
661-289.000-716.002	HOSPITALIZATION - RETIREE	-	-	-
661-289.000-716.003	HOSPITALIZATION - LIEU - PAYROLL	-	-	-
661-289.000-717.000	EMPLOYEE LIFE INSURANCE	-	-	-
661-289.000-718.000	RETIREMENT CONTRIBUTION	-	-	-
661-289.000-718.001	DEFINED CONTRIBUTION	-	-	-
661-289.000-719.000	DENTAL/OPTICAL	-	-	-
661-289.000-720.000	WORKER'S COMP. INSURANCE	1,414	-	-
661-289.000-721.000	UNEMPLOYMENT COMP. INSURANCE	55	-	-
661-289.000-722.000	SEVERANCE/SICK PAY	-	-	-
661-289.000-741.000	UNIFORM ALLOWANCE	-	-	-
661-289.000-801.000	ADMINISTRATIVE CROSS CHARGE	66,465	67,801	69,372
661-289.000-804.000	AUDITING	1,975	1,801	2,641
661-289.000-805.000	CONTRACTUAL SERVICES	1,689	250	255
661-289.000-815.000	CONTRACT - COMP MTC	-	-	-
661-289.000-815.001	CONTRACT - COMP SOFT	22,238	48,050	49,011
661-289.000-850.000	TELEPHONE	511	1,024	1,024
661-289.000-852.000	ALARM SYSTEM	-	1,700	1,700
661-289.000-860.000	COMPUTER RENTAL	3,058	2,473	2,473
661-289.000-861.001	EQUIPMENT RENTAL-EXTERNAL	-	-	-
661-289.000-912.000	GENERAL INSURANCE	4,075	4,347	4,931
661-289.000-963.000	MISCELLANEOUS	-	1,000	1,000
661-289.000-969.000	INSURANCE LOSSES & DED.	-	1,000	1,000
661-289.000-980.004	COMPUTER SOFTWARE-PURCHASES	1,684	3,000	3,000
DEPT: 900.000	NON-OPERATING EXPENSES	467,201	615,230	919,300
661-900.000-974.028	UNDERGROUND TANK - REMOVAL	-	-	-
661-900.000-974.041	BUILDING EXPANSION	-	-	-
661-900.000-977.000	NEW EQUIPMENT	447,807	603,230	907,300
661-900.000-977.003	NEW EQUIP-EMERGENCY REPLACEMEN	-	-	-
661-900.000-977.004	NEW EQUIPMENT - TELEPHONE SYSTEM	-	-	-
661-900.000-980.001	NEW EQUIPMENT-COMPUTER	19,395	12,000	12,000
661-900.000-989.000	UNALLOCATED	-	-	-

Appendix B FYE 2014
Budget Resolution

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City of Rochester

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RESOLUTION

BUDGET ADOPTION – FISCAL YEAR 2013-2014

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

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

WHEREAS, the 2013-2014 fiscal year shall start on July 1, 2013 and end June 30, 2014, and

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

WHEREAS, the City Manager submitted a Proposed Budget to City Council and City Council received the Proposed Budget at its first meeting in April on April 8, 2013, and

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

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

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

WHEREAS, public notice was provided not less than 15 days prior to a Budget Hearing which was held on April 22, 2013, and the Proposed Budget was on file with the City Clerk not less than one week prior to the Budget Hearing, and

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

WHEREAS, the Draft Final Budget has been prepared by the City Manager for adoption by City Council at its meeting of May 13, 2013, and

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

BE IT FURTHER RESOLVED THAT, for the 2013-2014 fiscal year, the City Council hereby levy 11.5964 mills, and the voted millages for: Senior Citizens operations of .2440, .40 mills for debt

service on the 1994 Sanitary Sewer Interceptor, and .19 mills for debt service on the 2001 General Obligation Bond to construct the Older Persons' Commission building for a total of 12.4304 mills on State Taxable Value for all real and personal property subject to taxation in the City, plus the administrative fee of one percent (1%), and

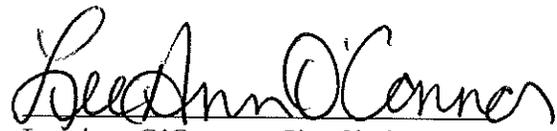
BE IT FURTHER RESOLVED THAT, the following appropriations, in summary, are hereby authorized for the 2013-2014 fiscal year:

TOTAL EXPENDITURES ALL FUNDS	23,920,487
General Fund	9,851,405
Special Revenue Funds	
Major Streets Fund	1,043,572
Local Streets Fund	922,230
Drug Law Enforcement Fund	64,000
CDBG Funds *	25,000
Cemetery Fund	159,500
Debt Service Funds	458,866
Capital Improvement Funds	
General Capital Project Fund	1,378,247
Water & Sewer Capital Fund	1,569,058
Fire Equipment Revolving Fund	-
Enterprise Funds	
Auto Parking Fund	187,525
Water & Sewer Fund	4,956,800
Internal Service Fund	
Revolving Equipment Fund	1,591,341
Downtown Development Authority	1,391,644
Principal Shopping District Fund	321,300

and,

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

I, Lee Ann O'Connor, the duly authorized Clerk of the City of Rochester, do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the City of Rochester City Council on May 13, 2013.


Lee Ann O'Connor, City Clerk