

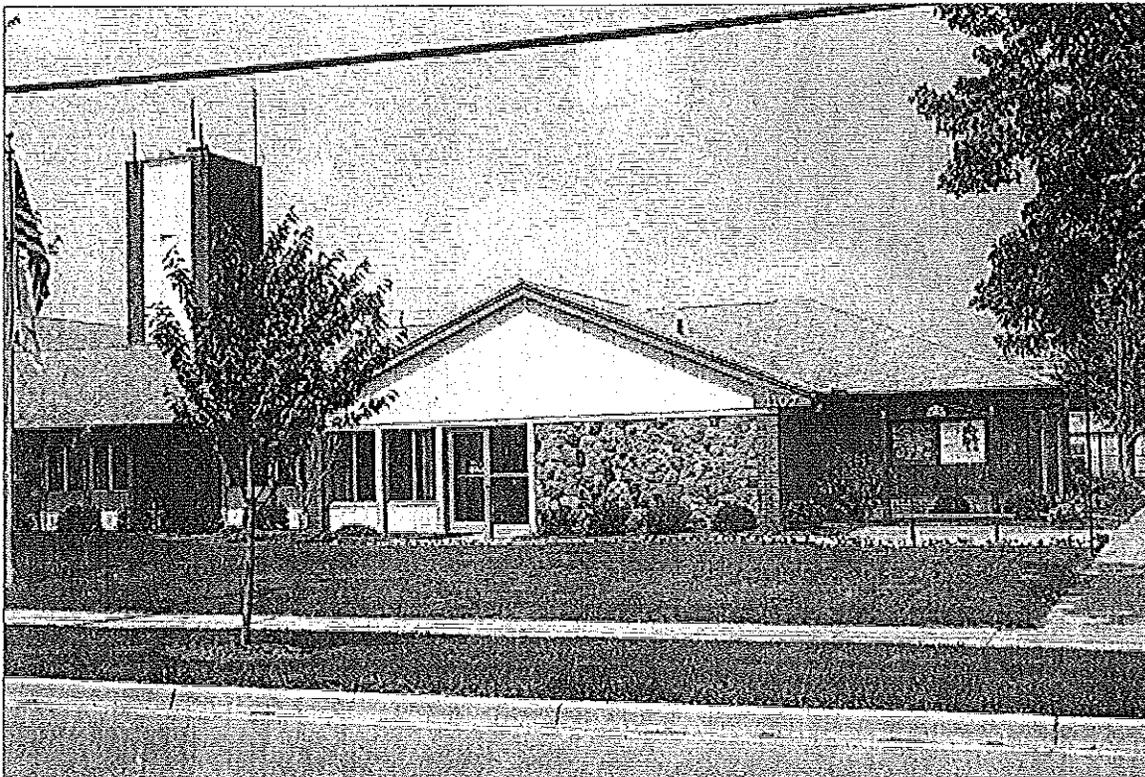
City of Essexville, Michigan

Annual Budget

Fiscal Year 2013/2014

- and -

Six-Year Capital Improvement Program



Adopted by the Essexville City Council
Tuesday, June 11, 2013

www.essexville.org

CITY OF ESSEXVILLE
ELECTED AND APPOINTED OFFICIALS

July 1, 2013

CITY COUNCIL

Russell R. Tanner	Mayor
Jennifer Gradowski	Mayor pro tem
John Connelly	Council Member
John Kustuch	Council Member
Robert Mantei	Council Member
Thomas R. Rehmus	Council Member
Timothy Weiler	Council Member

CITY MANAGER

Daniel J. Hansford

CITY ATTORNEY

Gerald Pergande

ADMINISTRATIVE STAFF

Sarah J. Wilcox	City Clerk
Fran DeWyse, CPFA	City Treasurer
Daniel J. Hansford	Director of Public Works
Dan Hages	Director of Public Safety
Kate Gaiser	Administrative Assistant
Al Hugo	Building Official
Ken Kaczmarek	Electrical Inspector
Jon Morse	Plumbing Inspector
David Swinson	City Assessor



CITY OF ESSEXVILLE

May 6, 2013

The Honorable Russell R. Tanner, Mayor and
City Council Members
1107 Woodside Avenue
Essexville, MI 48732

1107 Woodside Avenue
Essexville, MI 48732

Daniel J. Hansford
City Manager/
Dir. of Public Works
989-893-7192

Sarah J. Wilcox
City Clerk
989-893-0772

Fran DeWyse
City Treasurer
989-893-2441

Daniel J. Hages
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Re: Transmittal of the City Manager's Proposed Annual Budget for Fiscal Year 2013/2014 and Proposed Capital Improvement Program Covering Fiscal Years 2013/2014 through 2018/2019

Dear Mayor Tanner and City Council Members:

As set forth in the City Charter, this letter of transmittal shall serve as the City Manager's "Budget Message" which explains the City Manager's proposed annual budget for fiscal year 2013/2014 ("Budget") in fiscal terms and programmatically. This letter outlines the proposed fiscal policies required to implement the Budget, describes in detail important features of the budget and highlights major changes from the present fiscal year.

Enclosed for your consideration are the proposed Budget and the proposed six-year Capital Improvements Program ("CIP") covering the 2013/2014 and five subsequent fiscal years. In accordance with the City Charter and law, the Budget is balanced with recommendations for funding all proposed services and activities in the coming fiscal year without placing any fund in a deficit position.

As you know the City Council has set aside two evening sessions on May 20 and 21st, 2013, for its discussion of the General Fund, water and sewer utilities and the remainder of the funds.

General Overview

The total revenue (excluding grants, loans and inter-fund transfers) projected for all fund types is \$3,766,405 compared to \$4,152,918 budgeted for the present fiscal year.

The total expenditures (excluding capital expenditures and inter-fund transfers) budgeted for all fund types are \$3,813,599 compared to \$3,897,211 budgeted for the present fiscal year.

The Budget includes \$566,000 in capital expenditures with the largest expenditure being \$235,000 for Streets and Drainage Projects.

Important Notes to the Budget

- Fund balance and retained earnings are represented as the cash and cash equivalents which are held in each fund.
- All present general government, public safety, public works' services and water and sewer utility operations will continue to be funded at essential levels.
- The Budget anticipates the addition of one full time position in personnel levels in the public safety department.
- Cash reserves from fund balance and retained earnings will be used in several funds¹ to cover operating expenditures, transfers and capital projects and purchases.
- The operating millage rate will be established at 12.500 mills, within the newly voter authorized limit of 15 mills, in order to offset budgeted expenditures.
- The Fiscal Year 2014 Constitutional and EVIP Revenue Sharing for the City is projected to be \$324,866 which is up by 3.3% from the previous year.
- Revenue projections for the General Fund assume a 3.45% reduction in taxable value, a 2.07% increase in state shared revenues (from the amount budgeted to be received in fiscal year 2012/2013). Metro Act funding will remain at its present level. There is no significant change in franchise fees that the City receives from Charter Communication.
- Investments for all funds are projected to average a .15% return on available cash reserves within each fund.

Personnel

Full-time staffing levels are proposed to be increased by one from the current budget year. This change is due to adding one sworn Officer to the Public Safety Department. The addition of this officer returns the department to its full operational strength and satisfies the commitment to the community made prior to the last millage election.

The Budget will fund 16 regular full-time positions. Private contractors will continue to be used for mowing parks and other public properties and for building maintenance at City Hall.

- Full-time positions consist of eight (8) employees in the Department of Public Safety, four (4) employees in the Department of Public Works, the City Clerk, City Treasurer, Administrative Assistant and City Manager.

Total wage, salary, and benefit expenditures across all funds and activities are proposed to increase from fiscal year 2012/2013 projected expenditures due in part to:

¹ The proposed budget is projected to use cash reserves from the General Fund, Major and Local Streets, Justice Training, Sewer ,Water, Motor Vehicle and Equipment, DDA and Fringe Benefit Funds.

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- Labor costs will increase approximately 3% across the board from increases granted to both labor parties and salary personnel. Public Works will continue to operate with 4 full time employees through this fiscal year. Public Safety anticipates adding a seventh sworn officer during the fiscal year 2013/2014.
- Health insurance premiums for existing employees did not increase during fiscal year 2012/2013 but are anticipated to increase 4% to 6% due to the new federal mandates. Premiums for retirees 65 years of age and older may increase but newly created plans are being evaluated that could possibly reduce overall retiree health care costs. Beginning September 2013 all active city employees will increase their health care contribution by 2.5%. The City will continue to utilize the High Deductible Health Savings Plan for all active employees as the most cost effective plan available at this time.
- The City's average contribution rate to the pension system increases slightly for most employee groups as well as the required total pension contributions.

The Governmental Accounting Standards Bureau ("GASB") rules require that the City report its unfunded future obligations with a statement of its plan to fund these obligations.

- Unfunded health care and retirement benefit costs were last estimated to be between \$3 million and \$4 million. The statement of the City's unfunded benefits liability will be included in the fiscal year 2011/2012 audited financial statements.

Other General Expenditures

Premiums for general liability, property and casualty insurance coverage are expected to increase by 2% for fiscal year 2013/2014.

Premiums for life and short-term disability insurance are expected to remain unchanged for these benefits.

It is anticipated that the cost of most of the services contracted for by the City will increase approximately 2%.

The rate of increase for fleet fuel costs will continue to substantially exceed the basic rate of inflation projected for other cost centers. Activities impacted the most by these fuel costs are public safety, rubbish and trash and general public works' maintenance operations.

Property Tax Revenue and Millage

The City of Essexville's State Equalized Value ("SEV") and its taxable value has declined slightly for fiscal year 2013/2014.²

- The gross taxable valuation for the City decreased by \$3,937,279 or 5.12%. The net taxable value of the City (exclusive of the DDA captured increment) decreased \$2,528,937 or 3.45%

² General Fund property tax revenue will be \$62,137 more than what is projected to be collected in fiscal year 2012/2013.

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- The incremental taxable value³ within the DDA District decreased \$1,408,342 or 39.72%.

The local tax burden proposed to offset general government operations, infrastructure bond debt and supplemental rubbish/trash collection services is proposed at 20.3000 mills. This is an increase⁴ of 2.1700 mills from the 2011/2012 collective levy.

- Projected tax revenue to be used for general operating purposes is \$885,957 based on a millage levy of 12.5000.
- Projected tax revenue to be used for supplemental rubbish/trash services is \$31,894 based on a millage levy of 0.4500.
- Debt service on the general obligation bonds will require a levy of 7.3500 mills.
- The DDA has requested that the City Council continue to levy 1 mill on properties within the DDA District as authorized under Act 197, Public Acts of 1975.

Long Term Debt

The City's total revenue obligation⁵ for its long-term debt as of July 1, 2013, is \$10,304,695.

This long-term debt consists of voter approved general obligation bonds issued for water, sewer and drainage improvements, a State Revolving Fund ("SRF") loan for the 1997 WWTP improvements and the United States Department of Agriculture ("USDA") 40 year loan for the present retrofit of the WWTP to a pump station.

The general obligation bonds will be paid in 2016 and the SRF loan will be paid in 2018.

Water and Sewer User Fees and Charges

Revenue projections for the water and sewer utilities are based on billable flow of 100,000 one hundred thousand cubic feet (CCF)⁶ for water and 90,000 CCF for sewer. Customers are billed quarterly for water and sewer use.

- Water Utility – The water rate is composed of a quarterly meter charge, which varies depending on the size of the meter, and a commodity charge.⁷

The meter charge covers the cost of meter replacement⁸ and billing. The commodity charge covers the cost of purchasing treated water and the operation and maintenance of the water distribution system.

³ To finance operations and the various elements of its Tax Increment Financing Plan the DDA is permitted to capture all eligible local and county property taxes assessed on the incremental growth in the taxable value within the DDA District since its formation in 1988.

⁴ The proposed City millage will increase the cost of taxes to an owner of a residential property with a taxable valuation of \$40,000 (\$80,000 cash value) \$65.69 for the coming year.

⁵ The revenue obligation is the principal balance owed on debt issued by the City.

⁶ One hundred cubic feet of water is approximately 750 gallons.

⁷ The commodity charge is a unit charge based on the amount of water used as indicated by meter readings.

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Water rates may increase slightly this fiscal and next due to a temporary user fee that may be required to provide initial funding for various startup costs associated with the new Regional Water Plant. These costs would not be associated with funding raised from the sale of bonds. As the year progresses these costs will solidify and Council will be able to make a determination at that time. The present commodity charge is \$3.75 per CCF.

- Sewer Utility – The sewer rate is composed of a monthly readiness to serve charge and a commodity charge.

The readiness to serve charge ("RTSC") covers the cost of debt service and maintenance of required (debt and equipment replacement) reserves. The RTSC is based upon usage billed as Residential Equivalency Units ("REU").⁹

The commodity charge covers the cost of administration, the operation and maintenance of the sewer collection system and treatment¹⁰.

The RTSC is proposed to remain at \$17.75 per month and the commodity charge is proposed to remain at \$5.40/CCF.

Other User Fees and Charges

- Solid Waste Collection Services – The rate for solid waste and recycling services is proposed to remain at the rate of \$40.00 per quarter established in 2011/2012. This is reflective of a new 5 year fixed rate waste collection agreement that commenced in February 2012. Rising fuel prices and a fuel surcharge contained in the agreement may require additional revenues to fund this service next year.
- Protective Inspections - Permit fees are not proposed to change.

Other Revenue

- Combined investment revenue for all funds is projected to be \$6,927 based on an average investment return of .15% which is down from the \$14,380 projected to be received in fiscal year 2012/2013.
- The General Fund is projected to earn \$4,538 from investments which is down slightly from what is projected to be earned in fiscal year 2012/2013.
- The General Fund will collect a projected \$31,000 in administrative fees related to property tax collection.
- The General Fund will receive \$10,000 in Metro Act (Act 48, PA 2002) distributions from the State of Michigan.¹¹

⁸ All residential water meters are replaced every 10 years to maintain the performance and accuracy of the meters.

⁹ Each residential unit will be billed on the basis of one REU/month. All other customers will be billed one REU per 75,000 gallons of water used per month.

¹⁰ The City is one of eight owners of the West Bay County Regional Wastewater Treatment Plant where the City's sewage and comingled storm water is treated.

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- The General Fund will receive \$45,000 in cable television franchise fees.¹²
 - The General Fund will receive a combined \$9,200 from the issuance of building, electrical, plumbing and mechanical permits.
 - A transfer of \$11,390 from the DDA fund to the general fund to cover the cost of annual debt service to retire a MDEQ revitalization loan for development of the commerce park contained in the DDA development plan.

Inter Fund Transfers

- A transfer in the amount of \$50,000 will be made from the Major Street Fund to the Local Street Fund.¹³
- A transfer estimated in the amount of \$13,489 is projected to be transferred from all operating funds to the Fringe benefit Fund.

Fund Balance and Retained Earnings

The combined ending fund balance and retained earnings for fiscal year 2013/2014 for all funds is projected to be \$2,292,720 which is \$410,976 less than what is projected for fiscal year 2012/2013. Fund balance and retained earnings in the Budget are reflected as cash or cash equivalents.

Capital Improvements Program

The proposed Capital Improvements Program ("CIP") covering fiscal years 2013/2014 to 2018/2019 outlines ongoing and proposed capital projects and purchases totaling \$11,626,750 which is an increase of \$2,346,750 from the 2012/2013-2016/2017 CIP. The projected increases reflect the necessity to separate from present drinking water supplies and engineer and install a new water supply system connecting the City to the new West Bay County Regional water plant.

The largest single expenditure in the proposed CIP is \$235,000 for Streets and Drainage Improvements.

Summary

¹¹ The Act limits the use of these funds to the repair, maintenance, or construction of public infrastructure within the street rights-of-way. Even though the budget activity is within the General Fund this source of funding cannot be used for general operating activities of the City.

¹² The City entered into a Uniform Video Services Local Franchise Agreement with Charter Communication in August 2007 which provides for the continued payment of a franchise fee to the City. The Agreement is for 10 years. As under the previous franchise agreement with Charter, the franchise fee is 5% of the Charter's gross revenue earned in the City of Essexville from the sale of video cable service.

¹³ The formula used to distribute Act 51 funds to local units of government is not sufficient to cover the cost of maintaining the local street system which has historically required a transfer from the Major Street Fund.

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The Budget reflects the impact of previous and ongoing measures that have been implemented to help contain operating costs. Continued success in controlling health insurance costs and taking full advantage of EVIP state revenue sharing funding have allowed the city to return to a balanced general fund budget while levying 2.7734 additional mills for operations from the five additional mills authorized by Essexville voters in November 2011. The continued decline in property values continues to be a long term concern as does the runaway cost of health insurance where continued creativity in controlling costs will be required. Gradual implementation of the additional voter approved operating millage as needed and the judicious operation of City services will assure financial stability during these trying economic times.

Respectfully Submitted,



Daniel J. Hansford
City Manager

Enclosures

Xc: Department Heads w/enclosures

**BUDGET ADOPTION RESOLUTION AND APPROPRIATIONS ACT
FOR FISCAL YEAR 2013/2014**

The foregoing resolution was offered by Council Member Rehmus and supported by Council Member Kustuch:

WHEREAS, the City Manager has caused a budget document to be prepared and presented to the City Council covering the fiscal year commencing July 1, 2013 and ending June 30, 2014, and

WHEREAS, this budget document has been placed on file in the office of the City Clerk and made available for public examination, and

WHEREAS, a public hearing upon the adoption of this document has been properly noticed and held as required by City Charter and law, and

WHEREAS, as a result of these public hearings and its own study, the City Council has caused certain changes to be made,

NOW THEREFORE BE IT RESOLVED, that the proposed budget document as amended by the Essexville City Council and entitled "Annual Budget For Fiscal Year 2013/2014" for the City of Essexville covering the fiscal period July 1, 2013 to June 30, 2014, be adopted by activity within each fund, and the City Manager is hereby authorized to make expenditures provided for in said budget, provided such expenditures are made according to City Charter and law.

FURTHER, BE IT RESOLVED that the City Clerk shall keep the final budget document as herein adopted on file in the office of the City Clerk as a permanent record of the City of Essexville, and that said budget document is a part of this resolution by reference.

FURTHER, BE IT RESOLVED, that to defray the cost of general operating expenditures contained in said document that the estimated sum of \$885,957 based on a rate of 12.5000 mills shall be raised by the City of Essexville, Michigan by taxation, for the fiscal period of July 1, 2013 to June 30, 2014, inclusive, in accordance with the City Charter and law of the State of Michigan relative to the taxation of real and personal property.

FURTHER, BE IT RESOLVED, that to defray the cost of rubbish and trash collection expenditures contained in said document that the estimated sum of \$31,894 based on a rate of 0.4500 mills shall be raised by the City of Essexville, Michigan by taxation, for the fiscal period of July 1, 2013 to June 30, 2014, inclusive, in accordance with the City Charter and law of the State of Michigan relative to the taxation of real and personal property.

FURTHER, BE IT RESOLVED, that to defray the cost of economic development activities within the Downtown Development District ("DDA") of the City of Essexville that the estimated sum of \$9,447 based on a rate of 1.0000 mills assessed against all properties within the DDA District shall be raised by the City of Essexville, Michigan by taxation, for the fiscal period of July 1, 2013 to June 30, 2014, inclusive, in accordance with the City Charter, Act No. 197, Public Acts of 1975 and law of the State of Michigan relative to the taxation of real and personal property.

BUDGET OVERVIEW

	<u>Revenues</u>	<u>Operating Expenditures</u>	<u>Capital Expenditures</u>	<u>Total Expenditures</u>
OPERATING FUNDS				
General	\$ 1,348,474	\$ 1,387,139	\$ 5,000	\$ 1,392,139
Major Street	166,363	189,599	20,000	209,599
Local Street	147,734	178,024	-	178,024
	<u>1,662,570</u>	<u>1,754,763</u>	<u>25,000</u>	<u>1,779,763</u>
ENTERPRISE FUNDS				
Rubbish and Trash	297,747	294,862	-	294,862
Sewer	921,209	673,064 *	-	673,064
Water	460,766	479,113 *	35,000	514,113
	<u>1,679,723</u>	<u>1,447,039</u>	<u>35,000</u>	<u>1,482,039</u>
SPECIAL FUNDS				
Justice Training	2,019	2,500	-	2,500
Bond Debt Service	521,510	520,406	-	520,406
Inspection	-	-	-	-
Fringe Benefit	13,556	14,517	-	14,517
Downtown Development	81,954	81,320	115,000	196,320
	<u>619,039</u>	<u>618,743</u>	<u>115,000</u>	<u>733,743</u>
LESS DUPLICATIONS				
Fund Transfers:	<u>Transfers To</u>	<u>Transfers From</u>		
General Fund	11,390	46,458	-	46,458
Major Street Fund	-	50,485	-	50,485
Local Street Fund	87,500	466	-	466
Rubbish & Trash Fund	-	395	-	395
Fringe Benefit Fund	13,489	-	-	-
Sewer Fund	-	1,174	-	1,174
Water Fund	-	1,352	-	1,352
Motor Vehicle & Equipment Fund	44,567	658	-	658
Downtown Development Fund	-	55,957	-	55,957
Building Rents	25,000	25,000	-	25,000
	<u>181,946</u>	<u>181,946</u>	<u>-</u>	<u>181,946</u>
TOTAL	<u>\$ 3,779,386</u>	<u>\$ 3,638,599</u>	<u>\$ 175,000</u>	<u>\$ 3,813,599</u>
INTERNAL SERVICE (CLEARING) FUND				
Motor Vehicle & Equipment	<u>\$ 249,920</u>	<u>\$ 157,253</u> *	<u>60,000</u>	<u>\$ 217,253</u>

* Operating Expenditures Less Depreciation

**MILLAGE RATES AND TAX REVENUE
FISCAL YEAR 2013/2014**

TAXABLE VALUE FOR ALL PARCELS	\$ 73,014,333	
TAXABLE VALUE FOR DDA PARCELS	\$ 9,447,443	
DDA CAPTURED INCREMENT	\$ 2,137,743	
NET TAXABLE VALUE FOR ALL PARCELS	\$ 70,876,590	
Ad Valorem Tax Revenues - General Fund	\$ 885,957	
Ad Valorem Tax Revenues - Rubbish & Trash	\$ 31,894	
Ad Valorem Tax Revenues - Bond Debt	\$ 520,943	
Ad Valorem Tax Revenues - DDA Public Act 197	\$ 9,447	
Millage Levied - General Fund	12.5000	} 20.3000
Millage Levied - Series 2011 Infrastructure Bonds	7.3500	
Millage Levied - Rubbish & Trash	0.4500	
DDA Millage - Public Act 197	1.0000	

**DOWNTOWN DEVELOPMENT AUTHORITY - TAX REVENUE
FISCAL YEAR 2012/2013**

2013/2014 Taxable Value DDA District	1989 Base Value DDA District	2013/2014 Captured Value DDA District
<u>9,447,443</u> ¹	<u>7,309,700</u>	<u>2,137,743</u>

Taxing Unit	Millage Assessed	Tax Captured
<u>BAY COUNTY</u>		
Operating	5.7257	12,240
Library Construction	0.9953	2,128
Library Operating	1.0000	2,138
Mosquito Control	0.4500	962
Senior Citizens	0.8000	1,710
Historical	0.0952	204
Gypsy Moth Control	0.1000	214
Central Dispatch	0.7000	1,496
Medical Care	<u>0.7500</u>	<u>1,603</u>
TOTAL Bay County	10.6162	<u><u>22,695</u></u>
<u>BAY METRO TRANSIT</u>	<u>0.7476</u>	<u>1,598</u>
TOTAL Bay Metro Transit	0.7476	<u><u>1,598</u></u>
<u>DELTA COLLEGE</u>	<u>2.0427</u>	<u>4,367</u>
TOTAL Delta College	2.0427	<u><u>4,367</u></u>
<u>CITY OF ESSEXVILLE</u>		
General Operating	12.5000	26,722
Rubbish & Trash Collection	0.4500	962
Infrastructure Bond Debt	<u>7.3500</u>	<u>15,712</u>
TOTAL City of Essexville	20.3000	<u><u>43,396</u></u>
TOTAL DDA CAPTURE	<u>33.7065</u>	<u><u>72,056</u></u>
DDA STATUTORY MILLAGE LEVY	1.0000	<u>9,447</u>
GRAND TOTAL DDA TAX REVENUES		<u><u>\$ 81,503</u></u>

¹ Estimated, subject to Board of Review and final reconciliation by the County

GENERAL FUND - REVENUES [101]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
FUND BALANCE - JULY 1	1,073,468	1,000,710		1,025,498
Activity No. 001.000 - TAXES				
403.000 CURRENT TAX	713,780	820,956	820,940	885,957
445.000 INTEREST & PENALTY	6,577	5,500	6,434	5,500
447.000 ADMIN FEE-PRE DENIALS	-	-	129	-
448.000 COLLECTION FEES	8,211	8,300	8,310	8,300
449.000 ADMINISTRATION FEES	31,595	31,000	32,807	31,000
Total ADVALOREM TAXES	760,163	865,756	868,620	930,757
Activity No. 002.000 - LICENSES AND PERMITS				
451.000 CABLE TELEVISION FRANCHISE FEES	48,236	45,000	48,000	45,000
470.000 LIQUOR LICENSES	1,469	1,000	1,450	1,000
490.000 MISCELLANEOUS PERMITS	1,074	500	1,100	500
491.000 CAT & DOG LICENSES	40	75	40	75
493.000 BUILDING PERMITS	-	4,000	5,200	4,000
494.000 HEATING PERMITS	-	1,700	3,200	1,700
495.000 PLUMBING PERMITS	-	2,000	2,300	2,000
496.000 ELECTRICAL PERMITS	-	2,500	2,300	2,500
Total LICENSES AND PERMITS	50,819	56,775	63,590	56,775
Activity No. 004.000 - STATE REVENUES				
539.000 METRO ACT 48	10,869	10,000	10,000	10,000
577.000 EVIP DISTRIBUTION	58,560	58,561	52,285	62,742
578.000 SALES TAX - CONSTITUTIONAL	249,754	250,074	251,745	260,571
579.000 SALES TAX - STATUTORY	-	-	-	-
581.000 OTHER GRANTS	-	-	-	-
Total STATE REVENUES	319,183	318,635	314,030	333,313
Activity No. 005.000 - CHARGES FOR SERVICES				
626.000 SERVICE FEES	292	100	400	100
Total CHARGES FOR SERVICES	292	100	400	100
Activity No. 006.000 - FINES AND FORFEITS				
660.000 ORDINANCE FINES	2,782	6,000	1,500	2,000
661.000 PARKING/CIVIL INFRACTION FINES/IMPOUND FEES	2,676	2,500	4,100	2,500
Total FINES AND FORFEITS	5,458	8,500	5,600	4,500

GENERAL FUND - REVENUES [101]

	<u>2011/2012</u> Actual	<u>2012/2013</u> Budgeted	<u>2012/2013</u> Projected	<u>2013/2014</u> Recommended
Activity No. 007.000 - OTHER REVENUE				
664.000 INVESTMENT REVENUE	8,128	4,808	12,000	4,538
673.000 SALE OF ASSETS	-	-	-	-
675.751 PARK DONATIONS	195	100	350	100
675.345 SCHOOL PROGRAM CONTRIBUTIONS	-	-	-	-
694.000 MISCELLANEOUS REVENUE	<u>9,316</u>	<u>7,000</u>	<u>5,000</u>	<u>7,000</u>
Total OTHER REVENUE	17,640	11,908	17,350	11,638
Activity No. 931.000 TRANSFERS FROM				
699.892 DOWNTOWN DEVELOPMENT AUTHORITY	<u>-</u>	<u>11,390</u>	<u>11,390</u>	<u>11,390</u>
Total CONTRIBUTIONS FROM	-	11,390	11,390	11,390
TOTAL GENERAL FUND REVENUES	<u>1,153,556</u>	<u>1,273,064</u>	<u>1,280,980</u>	<u>1,348,474</u>

GENERAL FUND - EXPENDITURES [101]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
Activity No. 101.000 - CITY COUNCIL				
703.000 SALARIES	6,000	6,000	6,000	6,000
715.000 F.I.C.A.	440	459	459	459
728.000 OFFICE SUPPLIES	12,924	400	400	400
818.000 CONTRACTUAL SERVICES	120	-	42	-
900.000 PRINTING	2,832	2,500	2,000	2,000
956.000 MISCELLANEOUS	816	2,000	1,000	1,500
958.000 MEMBERSHIP & DUES	2,389	2,450	2,454	2,500
Total CITY COUNCIL	25,521	13,809	12,355	12,859
Activity No. 171.000 - MAYOR				
703.000 SALARIES	1,300	1,300	1,300	1,300
715.000 F.I.C.A.	119	99	99	99
956.000 MISCELLANEOUS	-	500	200	300
958.000 MEMBERSHIP & DUES	-	100	100	100
Total MAYOR	1,419	1,999	1,699	1,799
Activity No. 172.000 - CITY MANAGER				
703.000 SALARIES	59,224	58,821	59,360	38,157
706.000 WAGES	4,642	4,535	4,950	7,613
715.000 F.I.C.A.	5,853	4,847	4,920	3,501
720.000 RETIREMENT	-	-	-	-
728.000 OFFICE SUPPLIES	2,100	1,500	1,300	1,000
853.000 TELEPHONE	2,038	1,600	1,350	1,000
864.000 CONFERENCE & WORKSHOP	1,540	1,200	500	1,000
870.000 MILEAGE	470	500	200	500
956.000 MISCELLANEOUS	621	250	250	200
958.000 MEMBERSHIP & DUES	774	675	250	500
977.000 EQUIPMENT	-	500	100	500
Total CITY MANAGER	77,261	74,428	73,180	53,971
Activity No. 191.000 - ELECTIONS				
703.000 SALARIES	2,304	4,000	4,000	4,000
728.000 OFFICE SUPPLIES	(35)	200	205	200
740.000 OPERATING SUPPLIES	865	500	1,700	500
818.000 CONTRACTUAL SERVICES	546	408	250	408
900.000 PRINTING	245	500	1,200	500
942.000 BUILDING RENT	200	400	400	400
956.000 MISCELLANEOUS	330	300	600	300
977.000 EQUIPMENT	1	100	-	100
Total ELECTIONS	4,456	6,408	8,355	6,408

GENERAL FUND - EXPENDITURES [101]

	<u>2011/2012</u> Actual	<u>2012/2013</u> Budgeted	<u>2012/2013</u> Projected	<u>2013/2014</u> Recommended
Activity No. 209.000 - ASSESSOR				
703.000 SALARIES	14,865	15,240	15,000	15,000
715.000 F.I.C.A.	1,137	1,166	1,148	1,148
728.000 OFFICE SUPPLIES	926	500	650	650
818.000 CONTRACTUAL SERVICES	142	255	175	200
818.001 COMPUTER SUPPORT/MAINTENANCE	2,055	4,574	4,500	4,500
956.000 MISCELLANEOUS	31	100	-	-
960.000 EDUCATION & TRAINING	-	-	-	1,750
977.000 EQUIPMENT	-	200	-	-
Total ASSESSOR	19,156	22,035	21,473	23,248
Activity No. 210.000 - CITY ATTORNEY				
826.000 LEGAL FEES	36,397	32,500	18,000	20,000
Total CITY ATTORNEY	36,397	32,500	18,000	20,000
Activity No. 215.000 - CITY CLERK				
703.000 SALARIES	26,435	26,334	26,334	29,836
706.000 WAGES	4,554	4,535	4,455	5,710
709.000 WAGES-OVERTIME	273	500	500	500
715.000 F.I.C.A.	2,265	2,400	2,394	2,758
728.000 OFFICE SUPPLIES	1,682	1,500	1,500	1,500
730.000 POSTAGE	5,723	5,000	5,000	5,000
853.000 TELEPHONE	682	850	850	850
864.000 CONFERENCE & WORKSHOP	2,461	1,600	1,600	1,600
870.000 MILEAGE	1,336	1,000	500	1,000
934.000 OFFICE EQUIPMENT MAINTENANCE.	585	1,000	700	1,000
946.000 OFFICE EQUIPMENT RENTAL	192	500	-	500
956.000 MISCELLANEOUS	-	100	100	100
958.000 MEMBERSHIP & DUES	280	300	400	300
960.000 EDUCATION & TRAINING	-	100	105	500
977.000 EQUIPMENT	-	500	250	500
Total CITY CLERK	46,469	46,219	44,688	51,654
Activity No. 223.000 - ACCOUNTING AND AUDIT				
807.000 AUDIT	4,397	4,397	5,400	4,725
Total ACCOUNTING AND AUDIT	4,397	4,397	5,400	4,725
Activity No. 247.000 - BOARD OF REVIEW				
703.000 SALARIES	750	750	750	750
715.000 F.I.C.A.	57	65	57	65
728.000 OFFICE SUPPLIES	32	100	100	50
960.000 EDUCATION & TRAINING	-	-	-	-
Total BOARD OF REVIEW	839	915	907	865

GENERAL FUND - EXPENDITURES [101]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
Activity No. 253.000 - TREASURER				
703.000 SALARIES	13,170	13,167	13,167	12,206
706.000 WAGES	4,554	4,535	4,455	5,710
715.000 F.I.C.A.	1,201	1,354	1,348	1,371
728.000 OFFICE SUPPLIES	2,495	1,000	1,000	1,200
818.001 COMPUTER SUPPORT/MAINTENANCE	735	700	700	700
853.000 TELEPHONE	689	700	600	600
864.000 CONFERENCE & WORKSHOP	529	825	850	850
870.000 MILEAGE	614	800	1,000	1,000
934.000 OFFICE EQUIPMENT MAINTENANCE.	-	-	-	-
956.000 MISCELLANEOUS	31	-	-	-
957.000 BANK FEES & CHARGES	61	200	-	-
958.000 MEMBERSHIP & DUES	145	300	250	300
960.000 EDUCATION & TRAINING	22	750	750	750
977.000 EQUIPMENT	-	100	100	100
Total TREASURER	24,245	24,431	24,220	24,786
Activity No. 265.000 - CITY HALL				
706.000 WAGES	1,585	2,741	2,100	3,245
715.000 F.I.C.A.	116	210	325	248
776.000 BUILDING MAINTENANCE SUPPLIES	2,246	1,500	4,000	4,000
818.000 CONTRACTUAL SERVICES	3,633	1,020	750	1,000
818.001 COMPUTER SUPPORT/MAINTENANCE	10,581	9,000	8,000	8,000
818.002 CONTRACT SERVICES - BUILDINGS/GROUNDS	4,685	5,318	5,300	5,500
910.000 INSURANCE	6,341	3,602	3,600	3,600
920.000 UTILITIES	11,247	10,000	12,100	12,500
931.000 BUILDING MAINTENANCE	3,042	3,000	3,000	3,000
943.000 EQUIPMENT RENTAL	883	1,500	2,100	2,100
956.000 MISCELLANEOUS	306	750	750	750
Total CITY HALL	44,665	38,641	42,025	43,943
Activity No. 285.000 - FORESTRY				
706.000 WAGES	1,726	2,055	4,000	5,000
715.000 F.I.C.A.	137	157	306	383
740.000 OPERATING SUPPLIES	1,759	2,000	1,000	1,500
818.000 CONTRACTUAL SERVICES	6,840	2,550	7,000	7,000
943.000 EQUIPMENT RENTAL	2,328	3,500	4,000	4,000
Total FORESTRY	12,790	10,262	16,306	17,883

GENERAL FUND - EXPENDITURES [101]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
Activity No. 336.000 - PUBLIC SAFETY - FIRE DIVISION				
703.000 SALARIES	4,425	5,380	5,745	5,652
707.000 WAGES PART-TIME	5,959	7,500	8,000	8,000
709.000 WAGES-OVERTIME	5,673	6,500	6,500	7,000
715.000 F.I.C.A.	1,498	1,483	1,549	1,580
719.000 WORKERS COMPENSATION	-	433	433	500
747.000 EXTINGUISHER RECHARGE	156	300	300	300
755.000 MEDICAL SUPPLIES	357	1,000	1,000	1,000
766.000 TOOLS & SUPPLIES	869	1,200	1,200	1,200
910.000 INSURANCE	922	549	538	560
933.000 EQUIPMENT MAINTENANCE	1,003	1,000	1,000	1,000
943.000 EQUIPMENT RENTAL	2,400	2,400	2,400	2,400
956.000 MISCELLANEOUS	2,701	1,000	1,000	1,000
958.000 MEMBERSHIP & DUES	374	500	500	500
960.000 EDUCATION & TRAINING	5,387	5,000	7,000	5,000
977.000 EQUIPMENT	676	3,500	2,500	3,500
Total PUBLIC SAFETY - FIRE DIVISION	32,399	37,745	39,665	39,191
Activity No. 345.000 - PUBLIC SAFETY - POLICE DIVISION				
703.000 SALARIES	42,451	48,419	48,419	50,865
706.000 WAGES	235,110	251,014	240,000	302,555
708.000 WAGES-CROSSING GUARDS	2,520	3,000	2,800	3,000
709.000 WAGES-OVERTIME	34,963	25,000	20,000	25,000
710.000 WAGES-HOLIDAY	16,206	25,400	18,000	25,400
715.000 F.I.C.A.	25,261	26,992	25,185	31,122
721.000 LONGEVITY	2,532	2,834	2,675	2,826
728.000 OFFICE SUPPLIES	1,749	2,500	2,500	2,500
741.000 AMMUNITION	660	1,600	1,600	2,000
766.000 TOOLS & SUPPLIES	249	1,000	800	1,000
768.000 UNIFORMS & DRY CLEANING	4,660	4,500	4,000	5,300
818.001 COMPUTER SUPPORT/MAINTENANCE	4,972	2,603	6,000	3,000
853.000 TELEPHONE	7,730	6,500	6,500	5,000
870.000 MILEAGE	174	400	400	400
910.000 INSURANCE	17,350	13,264	13,004	13,529
931.000 BUILDING MAINTENANCE	-	1,000	3,000	1,000
933.000 EQUIPMENT MAINTENANCE	214	500	300	500
934.000 OFFICE EQUIPMENT MAINTENANCE.	-	100	100	100
943.000 EQUIPMENT RENTAL	39,998	45,000	40,000	45,000
956.000 MISCELLANEOUS	2,678	1,000	800	1,000
958.000 MEMBERSHIP & DUES	135	350	350	350
960.000 EDUCATION & TRAINING	3,843	3,500	3,500	3,500
960.200 POLICE SCHOOL PROGRAMS	-	-	-	200
977.000 EQUIPMENT	2,421	2,500	2,000	2,500
Total PUBLIC SAFETY - POLICE DIVISION	445,878	468,976	441,933	527,647

GENERAL FUND - EXPENDITURES [101]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
Activity No. 380.000 - BUILDING INSPECTOR				
703.000 SALARIES	-	3,500	3,500	3,500
715.000 F.I.C.A.	-	268	268	268
728.000 OFFICE SUPPLIES	-	100	900	100
818.000 CONTRACTUAL SERVICES	-	150	400	150
853.000 TELEPHONE	-	250	200	250
864.000 CONFERENCE & WORKSHOP	-	50	-	50
958.000 MEMBERSHIP & DUES	-	25	-	25
Total BUILDING INSPECTOR	-	4,343	5,268	4,343
Activity No. 381.000 - PLUMBING INSPECTOR				
728.000 OFFICE SUPPLIES	-	100	-	100
818.000 CONTRACTUAL SERVICES	-	-	4,500	5,000
864.000 CONFERENCE & WORKSHOP	-	250	-	100
958.000 MEMBERSHIP AND DUES	-	150	100	100
Total PLUMBING INSPECTOR	-	500	4,600	5,300
Activity No. 382.000 - ELECTRICAL INSPECTOR				
728.000 OFFICE SUPPLIES	-	100	100	100
818.000 CONTRACTUAL SERVICES	-	2,500	2,000	2,500
864.000 CONFERENCE & WORKSHOP	-	350	250	250
958.000 MEMBERSHIP AND DUES	-	125	125	125
Total ELECTRICAL INSPECTOR	-	3,075	2,475	2,975
Activity No. 383.000 - ZONING/CODE ENFORCEMENT				
703.000 SALARIES	-	7,000	6,000	7,000
715.000 FICA	-	536	-	-
728.000 OFFICE SUPPLIES	-	250	250	250
730.000 POSTAGE	-	200	-	-
Total ZONING/CODE ENFORCEMENT	-	7,986	6,250	7,250
Activity No. 384.000 - ZONING/INSPECTION ADMINISTRATIVE				
703.000 SALARIES	-	5,706	5,706	-
706.000 WAGES	-	1,512	1,512	-
715.000 FICA	-	552	552	-
728.000 OFFICE SUPPLIES	-	300	250	300
730.000 POSTAGE	-	150	-	-
818.001 COMPUTER SUPPORT/MAINTENANCE	-	1,000	1,000	1,000
910.000 INSURANCE	-	-	-	-
943.000 EQUIPMENT RENTAL	-	50	-	-
Total ZONING/INSPECTION ADMINISTRATIVE	-	9,270	9,020	1,300

GENERAL FUND - EXPENDITURES [101]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
Activity No. 851.000 ZONING/INSURANCE AND BENEFITS				
716.000 HOSPITALIZATION	-	3,356	-	-
717.000 LIFE/SHORT-TERM DISABILITY INSURANCE	-	95	-	-
718.000 RETIREMENT CONTRIBUTIONS	-	1,305	-	-
719.000 WORKERS COMPENSATION	-	324	-	-
Total ZON/INSP INSURANCE AND BENEFITS	-	5,080	-	-
Activity No. 400.000 - PLANNING COMMISSION				
817.000 CONSULTANT FEES	-	1,000	-	1,000
864.000 CONFERENCE & WORKSHOP	-	250	-	250
900.000 PRINTING	11	625	-	300
958.000 MEMBERSHIP & DUES	-	250	-	250
Total PLANNING COMMISSION	11	2,125	-	1,800
Activity No. 411.000 - ZONING BOARD OF APPEALS				
703.000 SALARIES	70	250	-	250
715.000 F.I.C.A.	5	19	-	19
728.000 OFFICE SUPPLIES	-	50	-	50
864.000 CONFERENCE & WORKSHOP	-	100	-	-
Total ZONING BOARD OF APPEALS	75	419	-	319
Activity No. 441.000 - DEPARTMENT OF PUBLIC WORKS				
728.000 OFFICE SUPPLIES	575	500	400	500
740.000 OPERATING SUPPLIES	303	1,000	1,000	1,000
766.000 TOOLS & SUPPLIES	-	1,000	1,000	1,000
768.000 UNIFORMS	1,101	1,500	1,000	1,000
818.000 CONTRACTUAL SERVICES	2,770	1,020	1,000	500
853.000 TELEPHONE	2,713	2,000	2,000	2,000
910.000 INSURANCE	6,611	4,239	4,156	4,324
943.000 EQUIPMENT RENTAL	-	100	100	-
956.000 MISCELLANEOUS	713	1,000	500	1,000
977.000 EQUIPMENT	-	1,000	-	-
Total DEPARTMENT OF PUBLIC WORKS	14,786	13,359	11,156	11,324
Activity No. 443.000 - SIDEWALKS				
706.000 WAGES	(61)	-	-	-
715.000 FICA	-	-	-	-
740.000 OPERATING SUPPLIES	-	-	-	-
943.000 EQUIPMENT RENTAL	-	-	-	-
Total SIDEWALKS	(61)	-	-	-

GENERAL FUND - EXPENDITURES [101]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
Activity No. 448.000 - STREET LIGHTING				
818.000 CONTRACTURAL SERVICES	-	510	500	520
920.000 UTILITIES	45,669	45,000	53,000	53,000
Total STREET LIGHTING	45,669	45,510	53,500	53,520
Activity No. 751.000 - PARKS AND RECREATION				
706.000 WAGES	1,496	2,055	2,268	2,434
715.000 F.I.C.A.	134	157	174	186
740.000 OPERATING SUPPLIES	2,278	1,000	1,000	1,000
818.000 CONTRACTUAL SERVICES	4,012	1,020	2,000	1,500
818.002 CONTRACTUAL SERVICES - BUILDINGS/GROUNDS	4,019	11,652	10,000	15,000
910.000 INSURANCE	148	82	82	84
920.000 UTILITIES	703	800	900	800
943.000 EQUIPMENT RENTAL	2,237	1,500	1,800	1,500
956.000 MISCELLANEOUS	-	-	2,000	-
Total PARKS AND RECREATION	15,026	18,266	20,224	22,504
Activity No. 851.000 INSURANCE AND BENEFITS				
716.000 HOSPITALIZATION	200,973	161,463	168,000	173,096
716.100 RETIREES HOSPITALIZATION	39,629	79,279	50,000	82,255
717.000 LIFE/SHORT-TERM DISABILITY INSURANCE	4,302	5,307	4,200	4,552
718.000 RETIREMENT CONTRIBUTIONS	75,013	61,958	73,500	114,227
719.000 WORKERS COMPENSATION	6,271	11,099	6,000	11,095
722.000 UNEMPLOYMENT BENEFITS	3,695	3,695	1,000	3,695
Total INSURANCE AND BENEFITS	329,884	322,801	302,700	388,920
Activity No. 897.000 - COMMUNITY RELATIONS				
882.000 CIVIC BETTERMENT	5,457	2,500	-	750
Total COMMUNITY RELATIONS	5,457	2,500	-	750
Activity No. 901.000 CAPITAL PROJECTS - ENGINEERING				
818.203 STREET REHABILITATION AND CONSTRUCTION	-	50,000	14,250	-
973.100 PUBLIC BUILDING IMPROVEMENTS	-	54,000	52,000	-
974.100 PUBLIC PARK IMPROVEMENTS	-	-	-	-
980.100 FURNITURE AND EQUIPMENT	5,000	-	-	-
980.101 COMPUTER HARDWARE/SOFTWARE	5,000	5,000	5,000	5,000
981.601 REPLACEMENT FIRE APPARATUS	-	-	-	-
Total CAPITAL PROJECTS - ENGINEERING	10,000	109,000	71,250	5,000

GENERAL FUND - EXPENDITURES [101]

	<u>2011/2012</u> Actual	<u>2012/2013</u> Budgeted	<u>2012/2013</u> Projected	<u>2013/2014</u> Recommended
Activity No. 906.000 DEBT SERVICE				
991.101 PRINCIPAL MDEQ LOAN	10,420	9,974	9,974	10,903
995.101 INTEREST MDEQ LOAN	<u>970</u>	<u>1,425</u>	<u>1,425</u>	<u>496</u>
Total DEBT SERVICE	11,390	11,399	11,399	11,399
Activity No. 966.000 INTERFUND TRANSFERS OUT				
966.203 TO LOCAL STREET FUND	-	-	-	37,500
966.542 TO INSPECTION FUND	13,500	-	-	-
966.730 TO FRINGE BENEFITS FUND	<u>4,685</u>	<u>8,146</u>	<u>8,146</u>	<u>8,958</u>
Total INTER-FUND TRANSFERS OUT	18,185	8,146	8,146	46,458
SUBTOTAL Operating Expenditures	<u>1,198,128</u>	<u>1,229,399</u>	<u>1,176,797</u>	<u>1,340,681</u>
TOTAL GENERAL FUND EXPENDITURES	<u>1,226,313</u>	<u>1,346,545</u>	<u>1,256,193</u>	<u>1,392,139</u>
FUND BALANCE - JUNE 30	1,000,710	927,229	1,025,498	981,832

MAJOR STREET FUND - EXPENDITURES [202]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
Activity No. 442.000 STORM DRAINAGE				
706.000 WAGES	6,454	5,058	5,000	5,500
715.000 F.I.C.A.	502	387	383	421
740.000 OPERATING SUPPLIES	252	1,000	2,000	2,000
818.000 CONTRACTUAL SERVICES	22,949	2,500	500	1,000
943.000 EQUIPMENT RENTAL	424	16,086	16,000	16,000
959.000 PERMIT FEES	-	1,000	1,000	1,000
Total STORM DRAINAGE	30,580	26,031	24,883	25,921
Activity No. 443.000 SIDEWALK				
706.000 WAGES	-	1,084	1,050	2,000
715.000 F.I.C.A.	-	83	80	153
740.000 OPERATING SUPPLIES	-	750	750	1,000
818.000 CONTRACTUAL SERVICES	-	-	-	-
943.000 EQUIPMENT RENTAL	-	1,000	1,000	1,000
Total SIDEWALK	-	2,917	2,880	4,153
Activity No. 463.000 MAINTENANCE				
706.000 WAGES	1,973	5,058	5,050	5,500
715.000 F.I.C.A.	151	387	386	421
740.000 OPERATING SUPPLIES	1,790	200	1,200	3,000
817.000 CONSULTANT FEES	-	-	-	-
818.000 CONTRACTUAL SERVICES	2,662	3,000	5,000	3,000
943.000 EQUIPMENT RENTAL	4,600	4,000	6,000	4,000
Total MAINTENANCE	11,177	12,645	17,636	15,921
Activity No. 474.000 TRAFFIC SERVICES				
706.000 WAGES	3,543	1,445	2,000	3,500
715.000 F.I.C.A.	271	111	153	268
740.000 OPERATING SUPPLIES	6,474	2,000	5,000	2,000
818.000 CONTRACTUAL SERVICES	5,690	5,000	5,000	5,000
943.000 EQUIPMENT RENTAL	2,453	1,200	2,000	1,500
Total TRAFFIC SERVICES	18,431	9,756	14,153	12,268
Activity No. 478.000 WINTER MAINTENANCE				
706.000 WAGES	1,551	5,419	3,500	6,000
709.000 WAGES-OVERTIME	1,566	6,500	4,100	6,000
715.000 F.I.C.A.	234	912	581	918
740.000 OPERATING SUPPLIES	24,205	18,000	15,000	18,000
943.000 EQUIPMENT RENTAL	5,674	15,000	10,000	15,000
Total WINTER MAINTENANCE	33,230	45,831	33,181	45,918

MAJOR STREET FUND - EXPENDITURES [202]

	<u>2011/2012</u> Actual	<u>2012/2013</u> Budgeted	<u>2012/2013</u> Projected	<u>2013/2014</u> Recommended
Activity No. 483.000 ADMINISTRATIVE				
703.000 SALARIES	8,720	9,408	4,000	5,398
715.000 F.I.C.A.	654	720	306	413
740.000 OPERATING SUPPLIES	1,009	150	150	150
802.000 ACCOUNTING	-	225	225	-
807.000 AUDIT	231	231	231	248
818.001 COMPUTER SUPPORT/MAINTENANCE	181	775	500	775
977.000 EQUIPMENT	-	500	500	500
Total ADMINISTRATIVE	10,795	12,009	5,912	7,484
Activity No. 851.000 INSURANCE AND BENEFITS				
716.000 HOSPITALIZATION	10,437	11,867	11,600	10,678
716.100 RETIREES HOSPITALIZATION	6,634	8,603	8,600	8,257
717.000 LIFE/SHORT-TERM DISABILITY INSURANCE	246	272	345	304
718.000 RETIREMENT CONTRIBUTIONS	5,935	5,268	7,350	5,951
719.000 WORKERS COMPENSATION	(400)	1,297	1,170	1,259
722.000 UNEMPLOYMENT BENEFITS	1,000	1,000	1,000	1,000
Total INSURANCE AND BENEFITS	23,853	28,307	30,065	27,450
Activity No. 901.000 CAPITAL PROJECTS - ENGINEERING				
818.203 STREET REHABILITATION AND CONSTRUCTION	-	-	-	15,000
830.202 DESIGN ENGINEERING	-	2,000	2,000	2,000
831.202 CONSTRUCTION ENGINEERING	-	3,000	3,000	3,000
Total CAPITAL PROJECTS - ENGINEERING	-	5,000	5,000	20,000
Activity No. 966.000 INTERFUND TRANSFERS OUT				
966.203 TO LOCAL STREET FUND	10,000	25,000	25,000	50,000
966.730 TO FRINGE BENEFIT FUND	(308)	528	528	485
Total INTER-FUND TRANSFERS OUT	9,692	25,528	25,528	50,485
SUBTOTAL Operating Expenditures	128,066	137,496	128,711	139,114
TOTAL MAJOR STREET FUND EXPENDITURES	137,758	168,024	159,239	209,599
FUND BALANCE - JUNE 30	55,865	51,233	60,015	16,778

LOCAL STREET FUND - EXPENDITURES [203]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
Activity No. 442.000 STORM DRAINAGE				
706.000 WAGES	7,607	8,371	7,500	8,000
715.000 F.I.C.A.	582	640	574	612
740.000 OPERATING SUPPLIES	597	500	500	3,000
818.000 CONTRACTUAL SERVICES	-	1,000	500	1,000
943.000 EQUIPMENT RENTAL	24,570	10,000	18,000	12,000
959.000 PERMIT FEES	-	1,000	1,000	1,000
Total STORM DRAINAGE	33,357	21,511	28,074	25,612
Activity No. 443.000 SIDEWALK				
706.000 WAGES	1,080	1,395	1,200	3,000
715.000 F.I.C.A.	99	107	92	230
740.000 OPERATING SUPPLIES	1,458	1,500	1,200	2,000
817.000 CONSULTANT FEES	-	500	-	-
818.000 CONTRACTUAL SERVICES	-	-	-	500
943.000 EQUIPMENT RENTAL	1,141	2,000	2,300	2,000
Total SIDEWALK	3,777	5,502	4,792	7,730
Activity No. 463.000 MAINTENANCE				
706.000 WAGES	1,125	4,584	4,500	4,000
715.000 F.I.C.A.	85	351	344	306
740.000 OPERATING SUPPLIES	968	1,000	1,000	2,000
817.000 CONSULTANT FEES	-	-	-	-
818.000 CONTRACTUAL SERVICES	-	2,500	2,500	2,000
943.000 EQUIPMENT RENTAL	2,636	2,000	4,500	4,000
Total MAINTENANCE	4,814	10,435	12,844	12,306
Activity No. 474.000 TRAFFIC SERVICES				
706.000 WAGES	754	1,395	1,361	1,500
715.000 F.I.C.A.	57	107	104	115
740.000 OPERATING SUPPLIES	4,293	500	1,000	500
818.000 CONTRACTUAL SERVICES	-	500	500	2,200
943.000 EQUIPMENT RENTAL	538	500	1,000	500
Total TRAFFIC SERVICES	5,642	3,002	3,965	4,815
Activity No. 478.000 WINTER MAINTENANCE				
706.000 WAGES	1,069	4,186	2,300	4,000
709.000 WAGES-OVERTIME	547	2,000	2,400	2,000
715.000 F.I.C.A.	121	473	360	459
740.000 OPERATING SUPPLIES	-	4,000	3,500	6,000
943.000 EQUIPMENT RENTAL	2,748	10,000	6,500	9,000
Total WINTER MAINTENANCE	4,486	20,659	15,060	21,459

LOCAL STREET FUND - EXPENDITURES [203]

	2011/2012 <u>Actual</u>	2012/2013 <u>Budgeted</u>	2012/2013 <u>Projected</u>	2013/2014 <u>Recommended</u>
Activity No. 483.000 ADMINISTRATIVE				
703.000 SALARIES	3,187	3,365	3,348	2,345
715.000 F.I.C.A.	237	257	256	179
740.000 OPERATING SUPPLIES	66	50	-	-
807.000 AUDIT	231	231	231	248
818.000 CONTRACTUAL SERVICES	-	250	100	250
818.001 COMPUTER SUPPORT/MAINTENANCE	181	150	150	150
Total ADMINISTRATIVE	3,902	4,303	4,085	3,173
Activity No. 851.000 INSURANCE AND BENEFITS				
716.000 HOSPITALIZATION	11,410	10,743	12,500	10,970
716.100 RETIREES HOSPITALIZATION	9,054	8,414	9,400	8,031
717.000 LIFE/SHORT-TERM DISABILITY INSURANCE	195	234	222	262
718.000 RETIREMENT CONTRIBUTIONS	4,477	4,429	5,395	5,200
719.000 WORKERS COMPENSATION	(156)	1,430	1,430	1,389
722.000 UNEMPLOYMENT BENEFITS	1,612	1,612	1,612	1,612
Total INSURANCE AND BENEFITS	26,592	26,862	30,559	27,464
Activity No. 901.000 CAPITAL PROJECTS - ENGINEERING				
818.203 STREET REHABILITATION AND CONSTRUCTION	-	-	-	75,000
Total CAPITAL PROJECTS - ENGINEERING	-	-	-	75,000
Activity No. 966.000 INTERFUND TRANSFERS OUT				
966.101 TO GENERAL FUND		25,000	-	-
966.730 TO FRINGE BENEFIT FUND	(127)	448	448	466
Total INTER-FUND TRANSFERS OUT	(127)	25,448	448	466
SUBTOTAL Operating Expenditures	82,569	92,274	99,379	177,558
TOTAL LOCAL STREET FUND EXPENDITURES	82,442	117,722	99,827	178,024
FUND BALANCE - JUNE 30	98,933	65,839	84,226	53,936

RUBBISH AND TRASH FUND - REVENUES [226]

	2011/2012 <u>Actual</u>	2012/2013 <u>Budgeted</u>	2012/2013 <u>Projected</u>	2013/2014 <u>Recommended</u>
FUND BALANCE - JULY 1	41,731	40,639		46,231
Activity No. 001.000 ADVALOREM TAXES				
403.000 CURRENT TAX	33,019	32,838	32,834	31,894
445.000 INTEREST & PENALTY	<u>114</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total ADVALOREM TAXES	33,133	32,938	32,934	31,994
Activity No. 005.000 CHARGES FOR SERVICES				
615.000 RUBBISH/YARD WASTE FEES	265,837	272,336	273,180	261,228
616.000 RECYCLING FEES	(1,785)	-	-	-
650.500 PENALTIES	<u>5,518</u>	<u>5,000</u>	<u>4,500</u>	<u>4,500</u>
Total CHARGES FOR SERVICES	269,570	277,336	277,680	265,728
Activity No. 007.000 MISCELLANEOUS REVENUES				
664.000 INVESTMENT REVENUE	5	107	25	25
694.000 MISCELLANEOUS REVENUE	<u>127</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total MISCELLANEOUS REVENUES	132	107	25	25
 TOTAL RUBBISH & TRASH FUND REVENUES	 <u>302,835</u>	 <u>310,381</u>	 <u>310,639</u>	 <u>297,747</u>

RUBBISH AND TRASH FUND - EXPENDITURES [226]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
Activity No. 483.000 ADMINISTRATIVE				
703.000 SALARIES	5,140	5,487	5,436	2,289
715.000 F.I.C.A.	388	420	416	175
740.000 OPERATING SUPPLIES	-	500	500	500
807.000 AUDIT	579	579	579	622
818.001 COMPUTER SUPPORT/MAINTENANCE	1,323	1,858	1,800	1,858
910.000 INSURANCE	1,229	698	684	712
943.000 EQUIPMENT RENTAL	-	100	800	100
977.000 EQUIPMENT	-	500	-	-
Total ADMINISTRATIVE	8,660	10,142	10,215	6,257
Activity No. 523.000 RUBBISH COLLECTION				
706.000 WAGES	5,032	7,474	7,400	7,500
715.000 F.I.C.A.	404	572	450	574
740.000 OPERATING SUPPLIES	172	250	250	250
818.000 CONTRACTUAL SERVICES	230,825	241,740	230,000	227,846
929.000 DISPOSAL FEES	154	500	200	500
943.000 EQUIPMENT RENTAL	4,681	3,000	5,000	3,000
Total RUBBISH COLLECTION	241,268	253,536	243,300	239,669
Activity No. 524.000 BRUSH AND LEAVES				
706.000 WAGES	13,803	11,211	13,000	12,000
715.000 F.I.C.A.	1,098	858	995	918
740.000 OPERATING SUPPLIES	-	500	100	500
818.000 CONTRACTUAL SERVICES	-	-	-	-
943.000 EQUIPMENT RENTAL	16,660	9,000	9,000	10,000
Total BRUSH AND LEAVES	31,561	21,569	23,095	23,418
Activity No. 851.000 INSURANCE AND BENEFITS				
716.000 HOSPITALIZATION	9,153	10,760	10,760	9,479
716.100 RETIREES HOSPITALIZATION	6,555	7,713	6,650	7,342
717.000 LIFE/SHORT-TERM DISABILITY INSURANCE	223	234	234	257
718.000 RETIREMENT CONTRIBUTIONS	4,962	4,686	6,500	4,258
719.000 WORKERS COMPENSATION	(347)	1,430	1,430	1,389
722.000 UNEMPLOYMENT BENEFITS	2,399	2,399	2,399	2,399
Total INSURANCE AND BENEFITS	22,945	27,222	27,973	25,123

RUBBISH AND TRASH FUND - EXPENDITURES [226]

	<u>2011/2012 Actual</u>	<u>2012/2013 Budgeted</u>	<u>2012/2013 Projected</u>	<u>2013/2014 Recommended</u>
Activity No. 966.000 INTERFUND TRANSFERS OUT				
966.641 TO MOTOR VEHICLE FUND	-	-	-	-
966.730 TO FRINGE BENEFIT FUND	<u>(507)</u>	<u>465</u>	<u>465</u>	<u>395</u>
Total INTER-FUND TRANSFERS OUT	(507)	465	465	395
SUBTOTAL Operating Expenditures	<u>304,434</u>	<u>312,469</u>	<u>304,582</u>	<u>294,467</u>
TOTAL RUBBISH & TRASH FUND EXPENDITURES	<u>303,927</u>	<u>312,934</u>	<u>305,047</u>	<u>294,862</u>
FUND BALANCE - JUNE 30	40,639	38,086	46,231	49,116

JUSTICE TRAINING FUND - REVENUE AND EXPENDITURES [274]

	<u>2011/2012 Actual</u>	<u>2012/2013 Budgeted</u>	<u>2012/2013 Projected</u>	<u>2013/2014 Recommended</u>
FUND BALANCE - JULY 1	11,597	12,695		12,715
Activity No. 004.000 STATE REVENUES				
544.000 PUBLIC ACT 301-302	<u>1,325</u>	<u>2,000</u>	<u>2,500</u>	<u>2,000</u>
Total STATE REVENUES	1,325	2,000	2,500	2,000
Activity No. 007.000 MISCELLANEOUS REVENUES				
664.000 INVESTMENT REVENUE	<u>27</u>	<u>58</u>	<u>20</u>	<u>19</u>
Total MISCELLANEOUS REVENUES	27	58	20	19
TOTAL JUSTICE TRAINING FUND REVENUES	<u>1,353</u>	<u>2,058</u>	<u>2,520</u>	<u>2,019</u>
Activity No. 345.000 POLICE DEPARTMENT				
960.000 EDUCATION & TRAINING	<u>255</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Total POLICE DEPARTMENT	255	2,500	2,500	2,500
TOTAL JUSTICE TRAINING FUND EXPENDITURES	<u>255</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
FUND BALANCE - JUNE 30	12,695	12,253	12,715	12,234

BOND DEBT SERVICE FUND - REVENUES AND EXPENDITURES [301]

	<u>2011/2012</u> Actual	<u>2012/2013</u> Budgeted	<u>2012/2013</u> Projected	<u>2013/2014</u> Recommended
FUND BALANCE - JULY 1	36,572	44,411		44,617
Activity No. 001.000 ADVALOREM TAXES				
403.000 CURRENT TAX	463,134	469,687	469,208	520,943
445.000 INTEREST & PENALTY	<u>1,592</u>	<u>500</u>	<u>575</u>	<u>500</u>
Total ADVALOREM TAXES	464,726	470,187	469,783	521,443
Activity No. 007.000 MISCELLANEOUS REVENUES				
664.000 INVESTMENT REVENUE	<u>141</u>	<u>205</u>	<u>110</u>	<u>67</u>
Total MISCELLANEOUS REVENUES	141	205	110	67
TOTAL BOND DEBT SERVICE FUND REVENUES	<u>464,867</u>	<u>470,392</u>	<u>469,893</u>	<u>521,510</u>
Activity No. 483.000 ADMINISTRATIVE				
818.000 CONTRACTUAL SERVICES	<u>1,175</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Total ADMINISTRATIVE	1,175	3,000	3,000	3,000
Activity No. 906.000 DEBT SERVICE				
991.301 PRINCIPAL BOND	380,000	405,000	405,000	465,000
995.301 INTEREST BOND	<u>75,853</u>	<u>61,687</u>	<u>61,687</u>	<u>52,406</u>
Total DEBT SERVICE	455,853	466,687	466,687	517,406
TOTAL BOND DEBT SERVICE FUND EXPENDITURES	<u>457,028</u>	<u>469,687</u>	<u>469,687</u>	<u>520,406</u>
FUND BALANCE - JUNE 30	44,411	45,116	44,617	45,721

INSPECTION FUND - REVENUES [542]

	<u>2011/2012</u> Actual	<u>2012/2013</u> Budgeted	<u>2012/2013</u> Projected	<u>2013/2014</u> Recommended
FUND BALANCE - JULY 1	358	674		
Activity No. 007.000 MISCELLANEOUS REVENUES				
664.000 INVESTMENT REVENUE	-	-	-	-
694.000 MISCELLANEOUS REVENUE	-	-	-	-
Total MISCELLANEOUS REVENUES	-	-	-	-
Activity No. 008 CONTRIBUTION FROM				
676.001 CONTRIBUTION FROM GENERAL FUND	13,500	-	-	-
Total CONTRIBUTIONS FROM	13,500	-	-	-
Activity No. 13.000 LICENSES AND PERMITS				
480.000 BUILDING PERMITS	7,819	-	-	-
481.000 HEATING PERMITS	3,250	-	-	-
482.000 PLUMBING PERMITS	2,245	-	-	-
483.000 ELECTRICAL PERMITS	2,105	-	-	-
Total LICENSES AND PERMITS	15,419	-	-	-
Total INSPECTION FUND REVENUES	<u>28,919</u>	<u>-</u>	<u>-</u>	<u>-</u>

INSPECTION FUND - EXPENDITURES [542]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
Activity No. 380.000 - BUILDING INSPECTOR				
703.000 SALARIES	7,000	-	-	-
715.000 F.I.C.A.	556	-	-	-
728.000 OFFICE SUPPLIES	300	-	-	-
818.000 CONTRACTUAL SERVICES	196	-	-	-
853.000 TELEPHONE	169	-	-	-
864.000 CONFERENCE & WORKSHOP	-	-	-	-
958.000 MEMBERSHIP & DUES	-	-	-	-
Total BUILDING INSPECTOR	8,221	-	-	-
Activity No. 381.000 - PLUMBING INSPECTOR				
728.000 OFFICE SUPPLIES	-	-	-	-
818.000 CONTRACTUAL SERVICES	4,475	-	-	-
864.000 CONFERENCE & WORKSHOP	-	-	-	-
958.000 MEMBERSHIP AND DUES	-	-	-	-
Total PLUMBING INSPECTOR	4,475	-	-	-
Activity No. 382.000 - ELECTRICAL INSPECTOR				
728.000 OFFICE SUPPLIES	-	-	-	-
818.000 CONTRACTUAL SERVICES	1,640	-	-	-
864.000 CONFERENCE & WORKSHOP	-	-	-	-
958.000 MEMBERSHIP AND DUES	-	-	-	-
Total ELECTRICAL INSPECTOR	1,640	-	-	-
Activity No. 384.000 - ADMINISTRATIVE				
703.000 SALARIES	5,409	-	-	-
706.000 WAGES	1,518	-	-	-
715.000 FICA	505	-	-	-
728.000 OFFICE SUPPLIES	500	-	-	-
730.000 POSTAGE	-	-	-	-
818.001 COMPUTER SUPPORT/MAINTENANCE	1,365	-	-	-
910.000 INSURANCE	346	-	-	-
943.000 EQUIPMENT RENTAL	-	-	-	-
Total ADMINISTRATIVE	9,643	-	-	-
Activity No. 851.000 ZON/INSP INSURANCE AND BENEFITS				
716.000 HOSPITALIZATION	3,382	-	-	-
717.000 LIFE/SHORT-TERM DISABILITY INSURANCE	75	-	-	-
718.000 RETIREMENT CONTRIBUTIONS	1,326	-	-	-
719.000 WORKERS COMPENSATION	(160)	-	-	-
Total ZON/INSP INSURANCE AND BENEFITS	4,624	-	-	-
TOTAL INSPECTION FUND EXPENDITURES	28,603	-	-	-

FUND BALANCE - JUNE 30

674 674

SEWER FUND - REVENUES [590]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
FUND BALANCE - JULY 1	635,078	767,924		682,563
Activity No. 002.000 LICENSES AND PERMITS				
630.000 TAP FEES	-	100	1,500	100
Total LICENSES AND PERMITS	-	100	1,500	100
Activity No. 005.000 CHARGES FOR SERVICES				
650.300 SEWER CHARGES	506,730	540,000	483,000	486,000
650.400 CUSTOMER CHARGES	356,388	354,588	356,000	359,645
650.500 SEWER PENALTIES	20,328	17,000	17,200	17,000
Total CHARGES FOR SERVICES	883,446	911,588	856,200	862,645
Activity No. 006.000 FINES AND FORFEITS				
662.000 FINES AND PENALTIES	-	100	100	100
Total FINES AND FORFEITS	-	100	100	100
Activity No. 007.000 MISCELLANEOUS REVENUES				
664.000 INVESTMENT REVENUE	1,224	1,184	800	1,024
694.000 MISCELLANEOUS REVENUE	-	250	100	250
697.001 GRANTS AND LOANS	-	350,000	350,000	-
697.002 FEDERAL INTEREST SUBSIDY - USDA LOAN	61,296	57,091	57,091	57,091
Total MISCELLANEOUS REVENUES	62,521	408,525	407,991	58,364
TOTAL SEWER FUND REVENUES	<u>945,967</u>	<u>1,320,313</u>	<u>1,265,791</u>	<u>921,209</u>

SEWER FUND - EXPENDITURES [590]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
Activity No. 483.000 ADMINISTRATIVE				
703.000 SALARIES	32,290	34,857	25,000	47,382
706.000 WAGES	7,590	7,558	8,500	9,516
715.000 F.I.C.A.	2,941	3,245	2,563	4,353
728.000 OFFICE SUPPLIES	446	500	500	500
730.000 POSTAGE	757	1,000	1,000	1,200
807.000 AUDIT	1,215	1,215	1,425	1,306
817.000 CONSULTANT FEES	-	-	1,000	-
818.001 COMPUTER SUPPORT/MAINTENANCE	3,149	4,111	6,000	4,213
826.000 LEGAL FEES	-	500	-	-
956.000 MISCELLANEOUS	682	500	-	-
977.000 EQUIPMENT	-	100	-	-
Total ADMINISTRATIVE	49,068	53,586	45,988	68,469
Activity No. 527.000 SEWAGE TREATMENT				
706.000 WAGES	4,403	3,737	9,000	8,000
709.000 WAGES-OVERTIME	2,499	2,000	7,000	5,000
715.000 F.I.C.A.	516	439	1,224	995
740.000 OPERATING SUPPLIES	3,611	1,000	7,500	9,000
746.000 CL2/DCL2 - CHEMICALS	504	5,000	-	8,000
748.000 FERRIC CHLORIDE	-	-	4,000	-
750.000 LABORATORY CHEMICALS	-	500	-	-
752.000 POLYMER CHEMICALS	-	-	-	-
766.000 TOOLS & SUPPLIES	-	500	-	500
768.000 UNIFORMS & DRY CLEANING	-	-	-	-
776.000 BUILDING AND MAINTENANCE SUPPLIES	-	1,000	200	1,000
817.000 CONSULTANT FEES	-	-	-	-
818.000 CONTRACTUAL SERVICES	7,399	3,000	5,000	6,000
818.003 TREATMENT CHARGES - REGIONAL FACILITY	233,681	239,448	265,000	265,000
818.004 OTHER CHARGES - REGIONAL FACILITY	84,417	85,649	105,000	114,000
818.110 LABORATORY SERVICES	-	2,000	2,000	6,000
853.000 TELEPHONE	3,570	1,000	3,200	5,300
864.000 CONFERENCE & WORKSHOP	188	-	-	500
910.000 INSURANCE	15,596	9,618	9,429	9,810
920.000 UTILITIES	30,004	18,000	18,000	18,000
929.000 DISPOSAL FEES	-	-	-	-
943.000 EQUIPMENT RENTAL	1,942	2,000	6,000	4,000
956.000 MISCELLANEOUS	3,000	1,000	2,000	1,000
958.000 MEMBERSHIP AND DUES	-	-	300	400
959.000 PERMIT FEES	2,350	2,500	8,000	8,000
968.000 DEPRECIATION EXPENSE	75,278	71,333	71,333	71,333
977.000 EQUIPMENT	4,498	1,500	1,500	2,500
Total TREATMENT PLANT	473,457	451,224	525,686	544,338

SEWER FUND - EXPENDITURES [590]

	2011/2012 <u>Actual</u>	2012/2013 <u>Budgeted</u>	2012/2013 <u>Projected</u>	2013/2014 <u>Recommended</u>
Activity No. 531.000 SEWER SYSTEM				
706.000 WAGES	10,831	8,720	12,000	15,000
707.000 WAGES PART-TIME	-	-	-	-
709.000 WAGES-OVERTIME	4,079	3,000	6,000	4,000
715.000 F.I.C.A.	1,115	897	1,377	1,454
740.000 OPERATING SUPPLIES	5,010	4,000	3,000	4,000
818.000 CONTRACTUAL SERVICES	7,535	4,000	5,000	4,000
910.000 INSURANCE	3,950	2,244	2,200	2,289
942.000 BUILDING RENT	12,500	12,500	12,500	12,500
943.000 EQUIPMENT RENTAL	19,493	15,000	17,500	15,000
956.000 MISCELLANEOUS	-	250	250	500
Total SEWER SYSTEM	64,513	50,611	59,827	58,742
Activity No. 851.000 INSURANCE AND BENEFITS				
716.000 HOSPITALIZATION	24,112	23,757	21,500	24,713
716.100 RETIREES HOSPITALIZATION	24,101	25,522	25,300	26,287
717.000 LIFE/SHORT-TERM DISABILITY INSURANCE	750	622	800	697
718.000 RETIREMENT CONTRIBUTIONS	11,324	9,760	13,000	13,920
719.000 WORKERS COMPENSATION	357	1,087	987	1,056
722.000 UNEMPLOYMENT BENEFITS	5,000	5,000	4,000	5,000
Total INSURANCE AND BENEFITS	65,644	65,748	65,587	71,673
Activity No. 901.000 CAPITAL PROJECTS - ENGINEERING				
818.502 TREATMENT PLANT IMPROVEMENTS	-	350,000	350,000	-
830.590 DESIGN ENGINEERING	-	-	2,000	-
831.590 CONSTRUCTION ENGINEERING	-	-	-	-
978.501 FIXTURES AND EQUIPMENT	-	-	-	-
Total CAPITAL PROJECTS - ENGINEERING	-	350,000	352,000	-

SEWER FUND - EXPENDITURES [590]

	<u>2011/2012 Actual</u>	<u>2012/2013 Budgeted</u>	<u>2012/2013 Projected</u>	<u>2013/2014 Recommended</u>
Activity No. 906.000 DEBT SERVICE				
991.590 PRINCIPAL SRF LOAN		110,000	110,000	110,000
995.590 INTEREST SRF LOAN	16,228	14,400	14,400	11,925
993.590 PRINCIPAL USDA LOAN		5,000	5,000	5,000
994.590 INTEREST USDA LOAN	<u>219,647</u>	<u>242,938</u>	<u>242,938</u>	<u>242,938</u>
Total DEBT SERVICE	235,876	372,338	372,338	369,863
Activity No. 966.000 INTERFUND TRANSFERS OUT				
966.730 TO FRINGE BENEFIT FUND	<u>(160)</u>	<u>1,055</u>	<u>1,060</u>	<u>1,174</u>
Total INTER-FUND TRANSFERS OUT	(160)	1,055	1,060	1,174
SUBTOTAL Operating Expenditures	<u>652,683</u>	<u>621,169</u>	<u>697,088</u>	<u>743,222</u>
TOTAL SEWER FUND EXPENDITURES	<u><u>888,398</u></u>	<u><u>1,344,562</u></u>	<u><u>1,422,486</u></u>	<u><u>1,114,259</u></u>
RETAINED EARNINGS - JUNE 30	767,924	815,009	682,563	560,846

WATER FUND - EXPENDITURES [591]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
Activity No. 483.000 ADMINISTRATIVE				
703.000 SALARIES	32,290	34,857	21,000	44,329
706.000 WAGES	7,590	7,558	7,426	9,516
715.000 F.I.C.A.	2,941	3,245	2,175	4,119
728.000 OFFICE SUPPLIES	116	100	100	100
730.000 POSTAGE	442	500	750	750
817.000 CONSULTANT FEES	-	-	-	-
818.001 COMPUTER SUPPORT/MAINTENANCE	3,149	4,111	4,111	4,200
956.000 MISCELLANEOUS	-	500	500	500
Total ADMINISTRATIVE	46,528	50,871	36,062	63,515
Activity No. 556.000 WATER SYSTEM				
706.000 WAGES	48,370	23,669	40,000	28,026
709.000 WAGES-OVERTIME	3,016	4,000	3,500	5,000
715.000 F.I.C.A.	3,928	2,117	3,328	2,526
728.000 OFFICE SUPPLIES	228	250	250	250
740.000 OPERATING SUPPLIES	10,745	12,000	10,000	15,000
807.000 AUDIT	1,215	1,215	1,215	1,500
818.000 CONTRACTUAL SERVICES	3,358	3,000	3,000	3,000
864.000 CONFERENCE & WORKSHOP	1,194	500	500	500
910.000 INSURANCE	7,649	5,484	5,376	5,594
927.000 PURCHASE OF WATER	234,810	279,220	247,000	247,186
942.000 BUILDING RENT	12,500	12,500	12,500	12,500
943.000 EQUIPMENT RENTAL	19,608	22,000	20,000	22,000
956.000 MISCELLANEOUS	100	500	500	500
959.000 PERMIT FEES	-	1,050	1,050	2,000
960.000 EDUCATION & TRAINING	190	500	500	500
968.000 DEPRECIATION EXPENSE	19,780	-	15,000	20,000
977.000 EQUIPMENT	-	1,000	-	1,000
Total WATER SYSTEM	366,691	369,005	363,719	367,082
Activity No. 851.000 INSURANCE AND BENEFITS				
716.000 HOSPITALIZATION	27,842	29,050	28,673	29,744
716.100 RETIREES HOSPITALIZATION	10,879	11,451	11,400	11,019
717.000 LIFE/SHORT-TERM DISABILITY INSURANCE	677	734	734	800
718.000 RETIREMENT CONTRIBUTIONS	13,544	11,818	15,500	15,297
719.000 WORKERS COMPENSATION	(352)	1,468	1,800	1,426
722.000 UNEMPLOYMENT BENEFITS	3,878	3,878	3,800	3,878
Total INSURANCE AND BENEFITS	56,467	58,399	61,907	62,165

WATER FUND - EXPENDITURES [591]

	<u>2011/2012 Actual</u>	<u>2012/2013 Budgeted</u>	<u>2012/2013 Projected</u>	<u>2013/2014 Recommended</u>
Activity No. 901.000 CAPITAL PROJECTS - ENGINEERING				
830.590 DESIGN ENGINEERING	-	-	-	15,000
831.590 CONSTRUCTION ENGINEERING	-	-	-	15,000
972.501 DISTRIBUTION SYSTEM IMPROVEMENTS	-	-	-	-
978.501 FIXTURES AND EQUIPMENT	-	5,000	-	5,000
Total CAPITAL PROJECTS - ENGINEERING	-	5,000	-	35,000
Activity No. 966.000 INTERFUND TRANSFERS OUT				
966.730 TO FRINGE BENEFIT FUND	(142)	1,271	1,271	1,352
Total INTER-FUND TRANSFERS OUT	(142)	1,271	1,271	1,352
SUBTOTAL Operating Expenditures	<u>469,686</u>	<u>498,049</u>	<u>461,687</u>	<u>492,761</u>
TOTAL WATER FUND EXPENDITURES	<u>469,544</u>	<u>484,546</u>	<u>462,958</u>	<u>529,113</u>
RETAINED EARNINGS - JUNE 30	217,696	223,445	243,768	195,420

MOTOR VEHICLE AND EQUIPMENT FUND - EXPENDITURES [641]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
Activity No. 483.000 ADMINISTRATIVE				
703.000 SALARIES	8,567	9,144	9,060	-
715.000 F.I.C.A.	647	700	693	-
Total ADMINISTRATIVE	9,215	9,844	9,753	-
Activity No. 500.000 MOTOR POOL OPERATIONS				
706.000 WAGES	27,419	24,914	27,000	29,501
715.000 F.I.C.A.	2,062	1,906	2,066	2,257
751.000 SUPPLIES	42,830	32,000	55,000	40,000
778.000 MATERIALS	4,103	7,000	5,000	7,000
818.000 CONTRACTUAL SERVICES	5,166	10,000	12,000	10,000
818.001 COMPUTER SUPPORT/MAINTENANCE	1,143	1,674	5,200	2,000
913.000 FLEET INSURANCE	14,684	12,223	11,983	12,467
920.000 UTILITIES	13,984	15,000	14,500	15,000
931.000 BUILDING MAINTENANCE	412	1,000	1,000	1,000
956.000 MISCELLANEOUS	-	500	500	500
968.000 DEPRECIATION EXPENSE	78,719	20,000	70,000	20,000
977.000 EQUIPMENT	3,640	5,000	-	7,500
Total MOTOR POOL OPERATIONS	194,161	131,217	204,249	147,225
Activity No. 851.000 INSURANCE AND BENEFITS				
716.000 HOSPITALIZATION	12,283	14,992	13,952	12,638
716.100 RETIREES HOSPITALIZATION	5,034	10,284	5,000	9,789
717.000 LIFE/SHORT-TERM DISABILITY INSURANCE	330	328	328	358
718.000 RETIREMENT CONTRIBUTIONS	7,037	6,666	9,500	5,677
719.000 WORKERS COMPENSATION	620	934	844	908
Total INSURANCE AND BENEFITS	25,304	33,204	29,624	29,370
Activity No. 901.000 CAPITAL PROJECTS - ENGINEERING				
971.601 VEHICLES & EQUIPMENT - DPW	-	45,000	30,000	-
973.100 PUBLIC BUILDING IMPROVEMENTS	-	-	-	25,000
981.601 VEHICLES & EQUIPMENT - PUBLIC SAFETY	7,200	-	1,000	35,000
Total CAPITAL PROJECTS AND ENGINEERING	7,200	45,000	31,000	60,000

MOTOR VEHICLE AND EQUIPMENT FUND - EXPENDITURES [641]

	2011/2012 <u>Actual</u>	2012/2013 <u>Budgeted</u>	2012/2013 <u>Projected</u>	2013/2014 <u>Recommended</u>
Activity No. 906.000 DEBT SERVICE				
991.590 PRINCIPAL LOAN	(44,568)	40,803	40,803	40,803
995.100 INTEREST LOAN	<u>5,522</u>	<u>3,765</u>	<u>3,765</u>	<u>3,765</u>
Total DEBT SERVICE	(39,046)	44,568	44,568	44,568
Activity No. 966.000 INTERFUND TRANSFERS OUT				
966.730 TO FRINGE BENEFIT FUND	<u>(855)</u>	<u>658</u>	<u>658</u>	<u>658</u>
Total INTER-FUND TRANSFERS OUT	(855)	658	658	658
SUBTOTAL Operating Expenditures	<u>228,680</u>	<u>174,265</u>	<u>243,626</u>	<u>176,595</u>
TOTAL MOTOR VEHICLE & EQUIPMENT FUND EXPENDITURES	<u>195,979</u>	<u>264,491</u>	<u>319,852</u>	<u>281,821</u>
RETAINED EARNINGS - JUNE 30	315,737	315,587	225,204	213,304

FRINGE BENEFIT FUND - REVENUE AND EXPENDITURES [730]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
FUND BALANCE - JULY 1	60,113	53,813		44,840
Activity No. 007.000 MISCELLANEOUS REVENUES				
664.000 INVESTMENT REVENUE	126	325	15	67
Total MISCELLANEOUS REVENUES	126	325	15	67
Activity No. 008.000 CONTRIBUTIONS FROM				
676.101 FROM GENERAL FUND	4,757	8,146	8,146	8,958
676.202 FROM MAJOR STREET FUND	(308)	528	528	485
676.203 FROM LOCAL STREET FUND	(127)	448	448	466
676.226 FROM RUBBISH & TRASH FUND	(507)	465	465	395
676.590 FROM SEWER FUND	(160)	1,055	1,055	1,174
676.591 FROM WATER FUND	(142)	1,271	1,271	1,352
676.641 FROM MOTOR VEHICLE & EQUIPMENT FUND	222	658	658	658
Total CONTRIBUTIONS FROM	3,734	12,571	12,571	13,489
TOTAL FRINGE BENEFIT FUND REVENUES	<u>3,859</u>	<u>12,896</u>	<u>12,586</u>	<u>13,556</u>
Activity No. 968.000 SEVERANCE PAYMENTS				
703.000 SALARIES	3,102	-	3,100	-
712.100 SICK PAY ANNUAL	6,335	12,571	8,200	13,489
712.300 ACCUMULATED VACATION	-	7,665	7,665	-
712.400 ACCUMULATED PERSONAL DAYS	-	1,067	1,067	-
715.000 F.I.C.A.	722	1,624	1,527	1,029
Total SEVERANCE PAYMENTS	10,159	22,927	21,559	14,517
TOTAL FRINGE BENEFIT FUND EXPENDITURES	<u>10,159</u>	<u>22,927</u>	<u>21,559</u>	<u>14,517</u>
FUND BALANCE - JUNE 30	53,813	43,782	44,840	43,878

DOWNTOWN DEVELOPMENT FUND - REVENUES [892]

	2011/2012 Actual	2012/2013 Budgeted	2012/2013 Projected	2013/2014 Recommended
FUND BALANCE - JULY 1	221,890	233,744		234,020
Activity No. 001.000 ADVALOREM TAXES				
403.000 CURRENT TAX	10,610	10,607	10,488	9,447
404.000 CAPTURED INCREMENT	100,930	102,172	101,167	72,056
445.000 INTEREST & PENALTY	-	-	830	-
Total ADVALOREM TAXES	111,540	112,779	112,485	81,503
Activity No. 007.000 MISCELLANEOUS REVENUES				
664.000 INVESTMENT REVENUE	292	1,087	600	351
694.000 MISCELLANEOUS REVENUE	-	100	-	100
697.000 COASTAL ZONE GRANT	-	-	-	-
697.001 GRANTS AND LOANS	-	-	-	-
Total MISCELLANEOUS REVENUES	292	1,187	600	451
 TOTAL DOWNTOWN DEVELOPMENT FUND REVENUES	 <u>111,832</u>	 <u>113,966</u>	 <u>113,085</u>	 <u>81,954</u>

DOWNTOWN DEVELOPMENT FUND - EXPENDITURES [892]

	<u>2011/2012</u> Actual	<u>2012/2013</u> Budgeted	<u>2012/2013</u> Projected	<u>2013/2014</u> Recommended
Activity No. 483.000 ADMINISTRATIVE				
703.000 SALARIES	4,994	5,882	5,882	3,816
715.000 F.I.C.A.	374	450	450	292
728.000 OFFICE SUPPLIES	(24)	100	-	100
807.000 AUDIT	232	232	231	249
817.000 CONSULTANT FEES	131	5,000	1,000	5,000
818.000 CONTRACTUAL SERVICES	2,881	1,000	500	1,000
818.002 CONTRACT SERVICES - BUILDINGS/GROUNDS	6,617	2,185	2,000	2,372
910.000 INSURANCE	483	225	221	230
Total ADMINISTRATIVE	15,689	15,074	10,284	13,058
Activity No. 728.000 ECONOMIC DEVELOPMENT				
703.000 WAGES	-	4,000	3,500	4,000
715.000 F.I.C.A.	-	305	267	305
883.000 MARKETING/PROMOTION	4,434	5,000	3,500	5,000
943.000 EQUIPMENT RENTAL	620	2,500	1,500	2,500
956.000 MISCELLANEOUS	119	500	500	500
Total ECONOMIC DEVELOPMENT	5,173	12,305	9,267	12,305
Activity No. 851.000 INSURANCE/BENEFITS				
718.000 INS/BEN RETIREMENT	2,612	-	2,000	-
Total INSURANCE/BENEFITS	2,612	-	2,000	-
Activity No. 897.000 COMMUNITY RELATIONS				
882.000 CIVIC BETTERMENT	547	-	300	-
Total COMMUNITY RELATIONS	547	-	300	-
Activity No. 901.000 CAPITAL PROJECTS - ENGINEERING				
818.114 STREET SIGNAGE	-	-	-	-
818.203 STREET REHABILITATION AND CONSTRUCTION	-	-	-	-
818.801 ENVIRONMENTAL ASSESSMENT/CLEANUP	-	10,000	-	10,000
818.802 BUSINESS PARK DEVELOPMENT	-	-	-	-
830.892 SITE PLAN DEVELOPMENT	11,014	5,000	35,000	5,000
971.801 LAND ACQUISITION/DEVELOPMENT	19,297	-	-	100,000
Total CAPITAL PROJECTS - ENGINEERING	30,311	15,000	35,000	115,000

DOWNTOWN DEVELOPMENT FUND - EXPENDITURES [892]

	<u>2011/2012 Actual</u>	<u>2012/2013 Budgeted</u>	<u>2012/2013 Projected</u>	<u>2013/2014 Recommended</u>
Activity No. 966.000 INTERFUND TRANSFERS OUT				
965.641 TRANSFER TO MOTOR VEHICLE & EQUIPMENT FUNI	44,568	44,567	44,568	44,567
965.730 TRANSFER TO GENERAL FUND	<u>1,077</u>	<u>11,390</u>	<u>11,390</u>	<u>11,390</u>
Total INTER-FUND TRANSFERS OUT	45,645	55,957	55,958	55,957
SUBTOTAL Operating Expenditures	<u>21,940</u>	<u>38,769</u>	<u>75,509</u>	<u>81,320</u>
TOTAL DOWNTOWN DEVELOPMENT FUND EXPENDITURES	<u>99,978</u>	<u>98,336</u>	<u>112,809</u>	<u>196,320</u>
FUND BALANCE - JUNE 30	233,744	249,374	234,020	119,655

STATEMENT OF LEGAL DEBT MARGIN

As of July 1, 2013 Inclusive of Bonds Described Herein

2013 State Equalized Valuation		73,354,650
Plus Assessed Value Equivalent of Act 198 Exemptions		<u>203,300</u>
 Total Valuation		 <u><u>73,557,950</u></u>
 Debt Limit (10% of State Equalized Valuation) ⁽¹⁾		 7,355,795
Amount of Outstanding Debt	10,304,695 ⁽²⁾	
Less: DEQ Ordered Bonds	695,000 ^(3-e)	
USDA Loan (Revenue Bonds)	<u>7,470,000</u> ^(3-d)	2,139,695
		 <u><u>5,216,100</u></u>

LEGAL DEBT MARGIN

(1) Act 279, Public Acts of Michigan, 1909 (Home Rule City Act, as amended and the Essexville City Charter, provide that the net indebtedness of the City shall not exceed 10% of the assessed value of all real and personal property in the City, plus assessed value equivalent to Act 198 P.A. of Michigan, 1974 (Plant Rehabilitation and Industrial Districts Act), as amended specific levies.

(2) Includes (Series 2011) General Obligation refunding bonds for water sewer and drainage improvements; State Revolving Fund loan for 1997 improvements to the City's wastewater treatment plant; (2000) MDEQ revitalization loan for environmental investigation of former landfill site; (2007) Act 99 loan for the retrofit of the Department of Public Works maintenance and operations facility and a United States Department of Agriculture - Rural Development loan for Sewage system improvements backed by revenue bonds issued April 2010.

(3) Bonds which are not included in the computation of legal debt margin as set forth in Act 279 are:

- (a) Special Assessment Bonds;
- (b) Mortgage Bonds;
- (c) Michigan Transportation Bonds and Notes;
- (d) Revenue Bonds;
- (e) Bonds issued, or contract or assessment obligations incurred to comply with an order of the former Water Resources Commission, the Department of Environmental Quality or a court of competent jurisdiction;
- (f) Bonds issued or contract or assessment obligations incurred for water supply, sewerage, drainage or refuse disposal projects necessary to protect the public health by abating pollution;
- (g) Bonds issued or contract or assessment obligations incurred for the construction, improvement or replacement of combined sewer overflow abatement facility;
- (h) Bonds issued to pay premiums or establish self insurance contracts in accordance with Act 34, Public Acts of Michigan, 2001 (Revised Municipal Finance Act) as amended.

SCHEDULE OF LONG-TERM DEBT

**General Obligation Unlimited Sewer and Water Refunding Bonds 2011
Water System, Sanitary and Storm Sewer Improvements
Maturity 2016**

Bond Authorization				\$ <u>2,875,000</u>
Principal Balance as of July 1, 2013				\$ <u>2,075,000</u>
<u>Principal Due 1-Oct-2013</u>	<u>Interest Due 1-Oct-2013</u>	<u>Interest Due 1-Apr-2014</u>	<u>Total Annual Debt Service</u>	<u>Principal Balance 30-Jun-2014</u>
465,000	28,819	23,587	517,406	1,610,000

**State Revolving Fund Loan - 1997 Wastewater Treatment Plant Improvements
Maturity 2018**

Loan Obligation				\$ <u>1,990,000</u>
Principal Balance as of July 1, 2013				\$ <u>695,000</u>
<u>Principal Due 1-Oct-2013</u>	<u>Interest Due 1-Oct-2013</u>	<u>Interest Due 1-Apr-2014</u>	<u>Total Annual Debt Service</u>	<u>Principal Balance 30-Jun-2014</u>
110,000	6,581	5,344	121,925	585,000

**United States Department of Agriculture - 2010 Sewage System Improvements
Maturity 2049**

Loan Obligation				\$ <u>7,485,000</u>
Principal Balance as of July 1, 2013				\$ <u>7,470,000</u>
<u>Interest Due 1-Oct-2013</u>	<u>Interest Due 1-Apr-2014</u>	<u>Principal Due 1-Apr-2014</u>	<u>Total Annual Debt Service</u>	<u>Principal Balance 30-Jun-2014</u>
121,469	121,469	5,000	247,938	7,465,000

Overview of Capital Improvements Plan - All Categories

Estimated Capital Cost By Fiscal Year

Category	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	Totals
Buildings and Grounds	\$ 46,000	\$ 45,000	\$ 15,000	\$ 90,000	\$ 15,000	\$ 15,000	\$ 226,000
Parks and Public Facilities	\$ 145,000	\$ 400,000	\$ 310,000	\$ 210,000	\$ 114,500	\$ 10,000	\$ 1,189,500
Motor Vehicles & Equipment	\$ 35,000	\$ 170,000	\$ 173,000	\$ 85,000	\$ 120,000	\$ 80,000	\$ 663,000
Water Distribution	\$ 15,000	\$ 1,060,000	\$ 665,500	\$ 215,500	\$ 316,000	\$ 11,000	\$ 2,283,000
Wastewater Treatment and Collection	\$ 90,000	\$ 200,000	\$ 400,000	\$ 400,000	\$ 350,000	\$ 350,000	\$ 1,790,000
Streets and Drainage	\$ 235,000	\$ 60,000	\$ 360,000	\$ 310,000	\$ 420,000	\$ 425,000	\$ 1,810,000
Economic Development	\$ 135,000	\$ 360,000	\$ 1,060,000	\$ 1,060,000	\$ 310,000	\$ 250,000	\$ 3,175,000
Total	\$ 701,000	\$ 2,295,000	\$ 2,983,500	\$ 2,370,500	\$ 1,645,500	\$ 1,141,000	\$ 11,136,500

Anticipated Funding Source

Capital Funding	Maintenance Funding
Disposal of Surplus Equipment	General Fund
General Fund	Sewer Fund
Water Fund	Water Fund
Sewer Fund	Major Street Fund
Major Street Fund	Local Street Fund
Street Improvements Fund	Street Improvements Fund
Bond Issue Proceeds	Downtown Development Fund
Sale of Old DPW Property	
Grant Proceeds	
Bay County 911	
BCATS Allocation	
Downtown Development Fund	

Buildings and Grounds

Estimated Capital Cost By Fiscal Year

Project	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
City Hall						
Computer Hardware/Software	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000
Replace Sundry Office Furniture/Equipment	\$ 5,000		\$ 5,000		\$ 5,000	
Reconstruct Parking Lots				\$ 75,000		
Paint Exterior Building	\$ 8,500					
Paint Interior Fire Barn	\$ 2,500					
Purchase Generator for City Hall		\$ 30,000				
Public Works						
Replace Sundry Furniture/Equipment		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Computer Hardware/Software		\$ 5,000		\$ 5,000		\$ 5,000
New Roof DPW High Bay	\$ 25,000					
Total By Year	\$ 46,000	\$ 45,000	\$ 15,000	\$ 90,000	\$ 15,000	\$ 15,000
				Grand Total Six Year Program	\$ 226,000	

Anticipated Funding Source

Capital Funding	Maintenance Funding
General Fund	
Motor Vehicle Fund	
Water Fund	
Sewer Fund	
Grant Proceeds	
Sale/Rent of Old DPW Property	
	General Fund
	Motor Vehicle Fund

Parks and Public Facilities

Estimated Capital Cost By Fiscal Year

Project	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Smith Park Improvements	\$ 145,000	\$ 250,000	\$ 200,000	\$ 200,000	\$ 100,000	
Development of Hughes School Park		\$ 150,000	\$ 100,000			
General Park Improvements			\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Revise Parks&Recreation Master Plan					\$ 4,500	
Total By Year	\$ 145,000	\$ 400,000	\$ 310,000	\$ 210,000	\$ 114,500	\$ 10,000
					Grand Total Six Year Program	\$ 1,189,500 ¹

Anticipated Funding Source

Capital Funding

General Fund
 Essexville-Hampton Schools
 Downtown Development Authority Fund
 Federal Highway Administration Grant
 Coastal Zone Grants
 Michigan Department of Natural Resources ("MDNR") Recreation Grants
 WIN Foundation Grant

Maintenance Funding

General Fund
 Essexville-Hampton Schools

¹ Incorporates the City of Essexville's portion of the MDNR approved Parks & Recreation Master Plan for Bay County adopted in 2009.

Motor Vehicles and Equipment

Estimated Capital Cost By Fiscal Year

Project	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Replace 1998 Street Sweeper						
Replace 2001 Pickup Truck		\$ 165,000				
Replace 2001 4WD Pickup Plow Trk			\$ 45,000			
Replace 1990 Vactor/Sewer Cleaner			\$ 50,000			
Replace 2008 Patrol Car (Charger)			\$ 30,000		\$ 120,000	
Replace 2010 Patrol Car (Crown Vic)			\$ 30,000			
Replace 2006 Patrol Car (Expedition)		\$ 35,000		\$ 30,000		
Replace Brush Chipper				\$ 40,000		
Purchase Sundry Equipment & Tools			\$ 5,000			
Purchase Computer Hardware/Software			\$ 3,000			
Replace Sundry Equipment (Public Safety)		\$ 5,000		\$ 5,000		
Purchase Accessory Equipment (Dump Trucks)			\$ 10,000	\$ 10,000		
Replace 1996 Dump Truck						\$ 80,000
Total By Year	\$ 35,000	\$ 170,000	\$ 173,000	\$ 85,000	\$ 120,000	\$ 80,000
				Grand Total Six Year Program		\$ 663,000

Anticipated Funding Source

Capital Funding	Maintenance Funding
Motor Vehicle Fund	
General Fund	
Disposal of Surplus Equipment	
Bay County 911	
	Motor Vehicle Fund
	General Fund

Water Distribution System

Estimated Capital Cost By Fiscal Year

Project	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Distribution System Hydraulic Improvements				\$ 200,000	\$ 300,000	
Distribution System Separation Modifications		\$ 250,000	\$ 250,000			
Meter Replacement	\$ 10,000	\$ 10,000	\$ 10,500	\$ 10,500	\$ 11,000	\$ 11,000
Hydrant Replacement	\$ 5,000		\$ 5,000	\$ 5,000	\$ 5,000	
Distribution System New Under River Supply		\$ 800,000	\$ 400,000			
Total By Year	\$ 15,000	\$ 1,060,000	\$ 665,500	\$ 215,500	\$ 316,000	\$ 11,000
				Grand Total Six Year Program		\$ 2,283,000

Anticipated Funding Source

Capital Funding

Water Fund
Bond Issue Proceeds

Maintenance Funding

Water Fund

Wastewater Collection and Treatment

Estimated Capital Cost By Fiscal Year

Project	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Collection System Engineering (A)	\$ 50,000	\$ 50,000				
Collection System Separation (1)	\$ 20,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Collection System Management Design	\$ 20,000					
Retention Basin Modifications	\$ 20,000					
Collection System Replacement		\$ 50,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Collection System Repair			\$ 50,000	\$ 50,000		
Total By Year	\$ 90,000	\$ 200,000	\$ 400,000	\$ 400,000	\$ 350,000	\$ 350,000
Grand Total Six Year Program						\$ 1,790,000

Anticipated Funding Source

Capital Funding	Maintenance Funding
Sewer Fund	
Loan or Bond Issue Proceeds	
Grants	
Federal SAW Grant and Loans (A) & (1)	
	Sewer Fund

Streets and Drainage

Estimated Capital Cost By Fiscal Year

Project	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Street Reconstruction				\$ 200,000	\$ 250,000	\$ 250,000
Street Rehabilitation	\$ 75,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 150,000	\$ 150,000
Sidewalk Repair and Replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000	\$ 25,000
Intersection Improvements - Pine/Woodside			\$ 300,000			
Woodside Pine to Scheurman Mill & Fill	\$ 150,000					
Total By Year	\$ 235,000	\$ 60,000	\$ 360,000	\$ 310,000	\$ 420,000	\$ 425,000
Grand Total Six Year Program						
\$ 1,810,000						

Anticipated Funding Source

Capital Funding

Street Improvements Fund
 Major Street Fund
 DDA Fund
 Transportation Grants (MDOT)
 BCATS Federal Surface Transportation Program Grants
 Bond Issue Proceeds
 General Fund

Maintenance Funding

Major Street Fund
 Local Street Fund
 Street Improvements Fund

Economic Development

Estimated Capital Cost By Fiscal Year

Project	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Site Plan Development - Industrial Park	\$ 50,000					
Environmental Testing - City/DDA Sites	\$ 25,000					
Demolition and Cleanup Development Sites			\$ 1,000,000	\$ 1,000,000		
Business Commerce Park Infrastructure Development	\$ 200,000				\$ 250,000	\$ 250,000
Site/Infrastructure Improvements - Downtown Projects	\$ 100,000			\$ 60,000	\$ 60,000	
Overhead Utility Relocation	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	
Signage/lighting/landscape Improvements						
Total By Year	\$ 135,000	\$ 360,000	\$ 1,060,000	\$ 1,060,000	\$ 310,000	\$ 250,000
				Grand Total Six Year Program		\$ 3,175,000

Anticipated Funding Source

Capital Funding	Maintenance Funding
General Fund	General Fund
Downtown Development Fund	Downtown Development Fund
Grants and Loans	

¹ Phase I of relocation/site development for Consolidated Waterfront Industrial Center.

² Phase II of relocation/site development for Consolidated Waterfront Industrial Center.