

CITY OF GROSSE POINTE FARMS

BUDGET FOR

THE FISCAL YEAR

JULY 1, 2013 ~ JUNE 30, 2014





CITY COUNCIL

- Mayor.....James C. Farquhar**
- Council Member.....Therese Joseph**
- Council Member.....Joe Ricci**
- Council Member.....Louis Theros**
- Council Member.....Peter W. Waldmeir**
- Council Member.....Martin West**
- Council Member.....Lev Wood**

CITY ADMINISTRATION

- City Manager.....Shane L. Reeside**
- Assistant City Manager.....Monica Irelan**
- City Controller/Treasurer.....John M. Lamerato**

BUDGET AND AUDIT COMMITTEE

- Chair.....Louis Theros**
- Member.....James C. Farquhar**
- Member.....Lev Wood**

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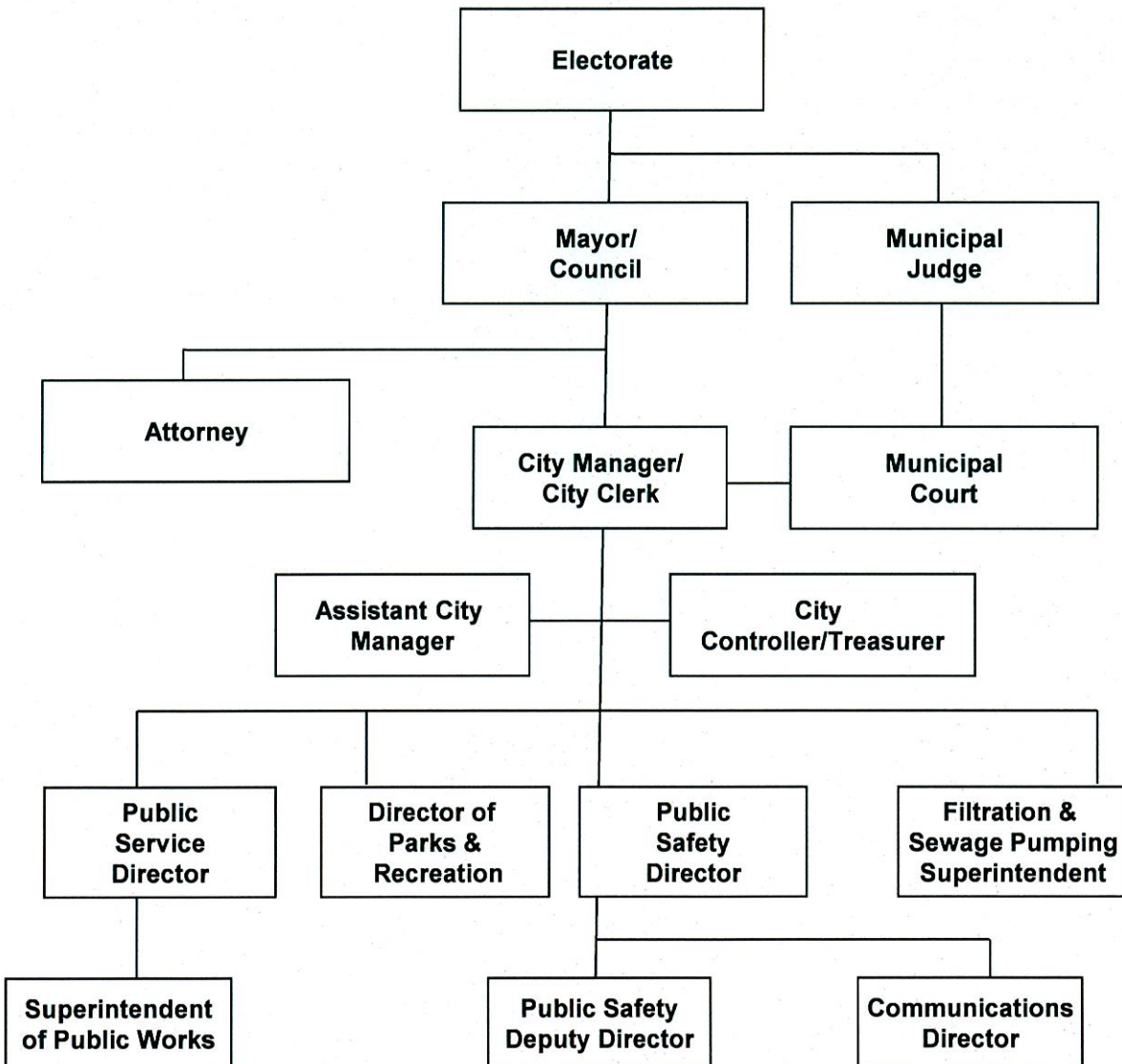
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City of Grosse Pointe Farms

July 1, 2013

Organizational Chart





City of Grosse Pointe Farms

90 Kerby Road, Grosse Pointe Farms, Michigan 48236-3161

phone 313 885.6600 fax 313 885.0917

www.grossepointefarms.org

April 15, 2013

Mayor

James C. Farquhar, Jr.

Mayor Pro-Tem

Council Members

Therese M. Joseph

Joe Ricci

Louis Theros

Peter W. Waldmeir

Martin F. West

Lev Wood

City Manager/City Clerk

Shane L. Reeside

Asst. City Manager

Monica Irelan

Attorney

William T. Burgess

Controller/Treasurer

John M. Lamerato

Director of Public Service

Terrance R. Brennan

Director of Public Safety

Daniel V. Jensen

The Honorable Mayor and Members of the City Council

City of Grosse Pointe Farms

Grosse Pointe Farms, Michigan 48236

Pursuant to the provisions of Section 8.2, Chapter 8, of the City Charter, submitted herein is a proposed budget for the fiscal year beginning July 1, 2013.

This budget has been prepared after review by the City Manager, Assistant City Manager and City Controller, with estimates submitted by the City department heads. Subsequent review was conducted by the Budget and Audit Committee, which is a sub-committee of City Council. Such review will be continued, but it is believed that this preliminary budget affords a basis for discussion of operations to be undertaken during the 2013-2014 fiscal year. It is subject to revision at the discretion of Council and as a result of the public hearing thereon. This budget has been prepared in accordance with the requirements of the Michigan Uniform Budget Act.

GENERAL FUND

The 2013 - 2014 General Fund budget of \$12,948,450 compares to the approved 2012 - 2013 budget of \$12,465,295, resulting in an increase of \$483,155 or 3.88%. The General Fund Budget presented herein may be summarized and compared with the 2012 - 2013 budget as follows:

	Proposed 2013 - 2014 Budget	Adopted 2012 - 2013 Budget	Increase or (Decrease)
Means of Financing:			
Property Taxes	\$ 9,383,700	\$ 9,267,700	\$ 116,000
Licenses and Permits	407,800	339,300	68,500
Federal and State Grants	-	9,800	(9,800)
State Shared Revenue	736,000	675,500	60,500
Charges for Services	1,443,900	1,340,995	102,905
Fines / Forfeitures	340,500	356,000	(15,500)
Interest Income	125,000	100,000	25,000
Other Revenue	135,000	176,000	(41,000)
Fund Balance Appropriation	376,550	200,000	176,550
Total Revenues	\$ 12,948,450	\$ 12,465,295	\$ 483,155
Estimated Requirements:			
Municipal Court	\$ 252,600	\$ 252,000	\$ 600
General Government	964,500	964,120	380
Public Safety - Police	4,115,600	4,184,293	(68,693)
Public Safety - Fire	434,720	430,720	4,000
Public Service	429,610	380,800	48,810
Public Works	665,910	578,800	87,110
Drains	13,800	15,210	(1,410)
Rubbish Collection	796,830	804,130	(7,300)
Leaf Collection	135,740	132,000	3,740
Parks & Recreation	1,235,270	1,263,530	(28,260)
Other Functions	2,657,890	2,481,617	176,273
Contingency	55,000	75,000	(20,000)
Transfers to Other Funds	1,190,980	903,075	287,905
Total Expenditures	\$ 12,948,450	\$ 12,465,295	\$ 483,155

The estimated Taxable Valuation of all taxable property with the City, compiled by the Assessor and reviewed by the Board of Review, is as follows:

Assessment Roll:			
Real Property	\$ 687,252,183	\$ 678,602,164	\$ 8,650,019
Personal Property	9,700,000	9,799,700	(99,700)
	\$ 696,952,183	\$ 688,401,864	\$ 8,550,319

It is impossible to determine at this time what amount the State Tax Commission will fix as the taxable valuation for Wayne County, nor what part of that amount will be apportioned to the City of Grosse Pointe Farms by the Wayne County Board of Commissioners. Consequently, we cannot ascertain for this preliminary budget what the actual tax base (taxable valuation) will be for 2013-2014, although historically, the variance from the final figure is minimally different.

Assessed values have increased, for the first time in six years. City-wide, there was a 1.1% increase in assessed value. The increase in Taxable values of 1.23% was partially due to a 2.4% CPI adjustment to the taxable value of parcels that have a difference between the taxable value and assessed value. Thus, the City's General Fund tax levy increased by approximately \$116,000 or 1.3%. To provide additional funding to the Capital Projects Fund, a re-appropriation of fund balance in the amount of \$376,550 is proposed, this compares to a re-appropriation of \$200,000 in 2012-13.

State collected, locally shared taxes are based upon projected distribution rates issued by the Michigan Department of Treasury. The economic conditions can significantly affect state-shared Constitutional and Statutory Sales Tax revenue. The statutory portion of the sales tax distribution is now based on the city meeting the requirements of the Economic Vitality Incentive Program (EVIP). The City continues to meet those requirements and receives approximately \$44,000 a year. The most recent projections indicate an increase of \$60,000, or 9.0%, from the 2012-13 fiscal year's budget.

Overnight interest rates have declined to a level not seen in decades, bottoming out at a level between zero and .25%. Thus, interest revenue will be severely depressed during the fiscal year.

A comparison of proposed expenditures of the General Fund, detailed herein, may be further summarized as follows:

	<u>2013-14</u>	<u>2012-13</u>	<u>Inc/(Dec)</u>
Personnel services	\$8,948,970	\$ 8,807,380	\$141,590
Supplies and materials	345,200	319,450	25,750
Other services and charges	2,366,100	2,318,890	47,210
Contingency	55,000	75,000	(20,000)
Transfer to other funds	1,190,980	903,075	287,905
Departmental capital outlay	<u>42,200</u>	<u>41,500</u>	<u>700</u>
Total General Fund Budget	\$12,948,450	\$ 12,465,295	\$483,155

All union contracts expire on June 30, 2015. The City has taken contract provisions into consideration in preparation of the budget.

SPECIAL REVENUE FUNDS

It is anticipated that the Street Funds will receive \$545,000 in Act 51 gas and weight taxes, which compares to \$507,000 from the 2012-13 fiscal year.

The Community Development Block Grant Fund displays the allocation of grant funds approved by the Council on March 11, 2013 and is included herein for information purposes to meet the requirements of the Uniform Budget Act.

DEBT SERVICE FUND

With respect to the Debt Service Fund, the outstanding general obligation bonds outstanding now total \$5,625,000. During 2013-2014, interest payments of \$222,257 and principal payments of \$293,750 are due, along with a paying agent fee of \$500 is required.

PROPRIETARY FUNDS

For the Water and Sewer fund, it is necessary to establish a rate structure that is sufficient to provide funds for operations; departmental capital outlay, bond payments as well as the funding required to meet emergency repairs and mandated improvements to the system. The staff is currently preparing a recommendation to implement an adjustment to the water and sewer rates, and it will be submitted to the Council in the near future.

The Water and Sewer Fund has \$10,930,000 in outstanding bonds for the sewer separation project and sewage pumping plant improvements. Interest payments totaling \$316,608 and principal payments of \$796,250 are due in FY 2014, along with paying agent fees of \$1,000.

The Recycling Program Fund has been established to account for the revenue and expenditures associated with our curbside recycling program. Revenue for the recycling program is generated by a bi-monthly charge on the utility bill of \$4.33. This charge has remained the same since 2007-08.

The Insurance Retention Fund has been established to accumulate funds to be used for current and future worker's compensation claims. Our self-insured program continues to provide savings. Funds saved for future claims are being invested in long-term CD's, providing additional interest income to finance the Fund. After using accumulated fund balance, for the past several years a transfer from the General Fund in the amount of \$50,000 is being made this year.

RECOMMENDATION

It is recommended that the City Council adopt a resolution with respect to the 2013-2014 tax rates, which would enable the Treasurer's Department to proceed with the preparation of the tax bills at the earliest possible date. Further, copies of this proposed budget are placed on display with the City Clerk for public examination.

Respectfully submitted,



SHANE L. REESIDE
City Manager



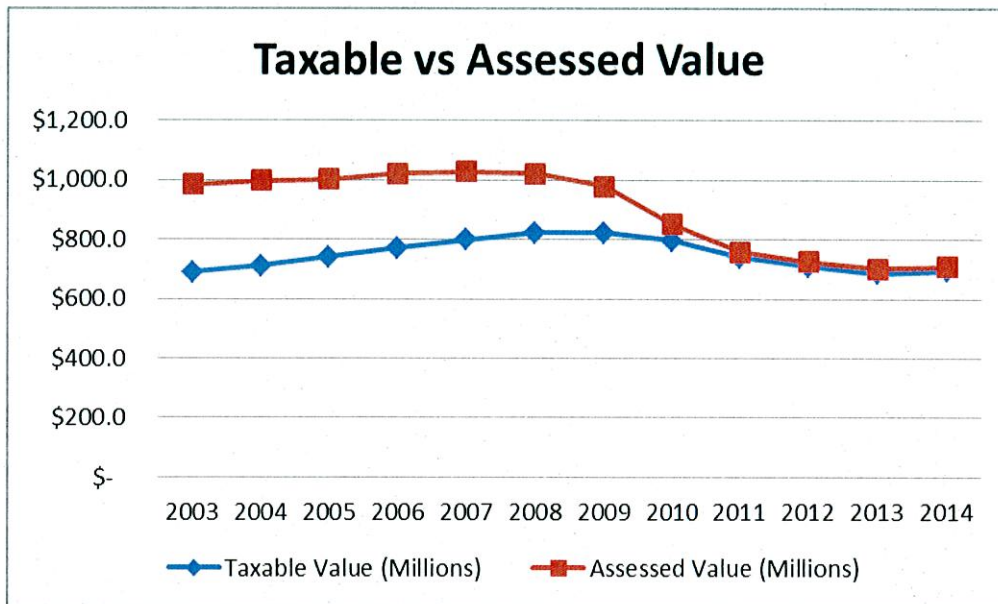
JOHN M. LAMERATO
City Controller/Treasurer

COUNCIL MEMBER _____ MOVED, AND SUPPORTED BY
COUNCIL MEMBER _____ THAT THE TENTATIVE BUDGET BE
RECEIVED FOR FURTHER REVIEW BY THE CITY COUNCIL, THAT A
PUBLIC HEARING THEREON BE HELD ON MAY 13, 2013 AT 7:00 P.M. IN
THE CITY COUNCIL CHAMBERS IN THE CITY HALL, THAT THE CITY
CLERK BE INSTRUCTED TO PLACE ON DISPLAY COPIES OF THIS
PROPOSED BUDGET AND TO PUBLISH NOTICE OF SAID HEARING AT
LEAST SEVEN DAYS IN ADVANCE OF MAY 13, 2013.

TAX RATES

Based upon information currently available, the proposed City tax rates per \$1,000 of Taxable Value for 2013-2014 can be compared to the current Fiscal Year as follows:

	Proposed	Current	
	<u>2013-2014</u>	<u>2012-2013</u>	<u>Difference</u>
Operating	\$ 11.5000	\$ 11.5000	\$ 0.0000
Rubbish	1.4166	1.4166	\$ 0.0000
Debt Non-voted	<u>1.0834</u>	<u>1.0834</u>	<u>\$ 0.0000</u>
Total City Millage	\$ 14.0000	\$ 14.0000	\$ 0.0000



**City of Grosse Pointe Farms
Proposed Tax Rate
2013 - 2014**

		<u>Present 2012 - 2013 Rate</u>	<u>Proposed 2013 - 2014 Rate</u>		
		\$14.0000	\$14.0000		
<u>Market Value</u>		<u>Taxable SEV</u>	<u>City Tax Present Rate</u>	<u>City Tax Proposed Rate</u>	
150,000		75,000	\$ 1,050.00	\$ 1,050.00	
180,000		90,000	\$ 1,260.00	\$ 1,260.00	
220,000		110,000	\$ 1,540.00	\$ 1,540.00	
260,000		130,000	\$ 1,820.00	\$ 1,820.00	
300,000		150,000	\$ 2,100.00	\$ 2,100.00	
350,000		175,000	\$ 2,450.00	\$ 2,450.00	
351,000	AVE. TV	175,500	\$ 2,457.00		
355,500	AVE. TV	177,750		\$ 2,488.50	\$ 31.50
400,000		200,000	\$ 2,800.00	\$ 2,800.00	

Under Proposal A, the Taxable Value may be less, but never more, than the SEV.

MILLAGE RATES FOR GROSSE POINTE FARMS RESIDENTS

Taxing Entity	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Tax Rate Shown in Mills								
Grosse Pointe School District	8.27	8.07	8.14	8.95	8.95	9.58	10.09	10.09
Wayne County Government	8.64	8.63	8.63	8.63	8.63	8.63	8.63	8.63
Wayne County Comm. College	2.48	2.48	2.48	2.48	2.48	2.24	2.24	2.24
Intermediate School District	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46
Grosse Pointe Library	1.54	1.54	1.54	1.54	1.54	1.54	2.00	2.00
State Education	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Zoo	-	-	0.10	0.10	0.10	0.10	0.10	0.10
DIA	-	-	-	-	-	-	0.20	0.20
City of Grosse Pointe Farms	13.13	13.00	13.00	13.00	13.50	14.00	14.00	14.00
Total - Millage Rates	43.52	43.18	43.35	44.16	44.66	45.55	46.72	46.72

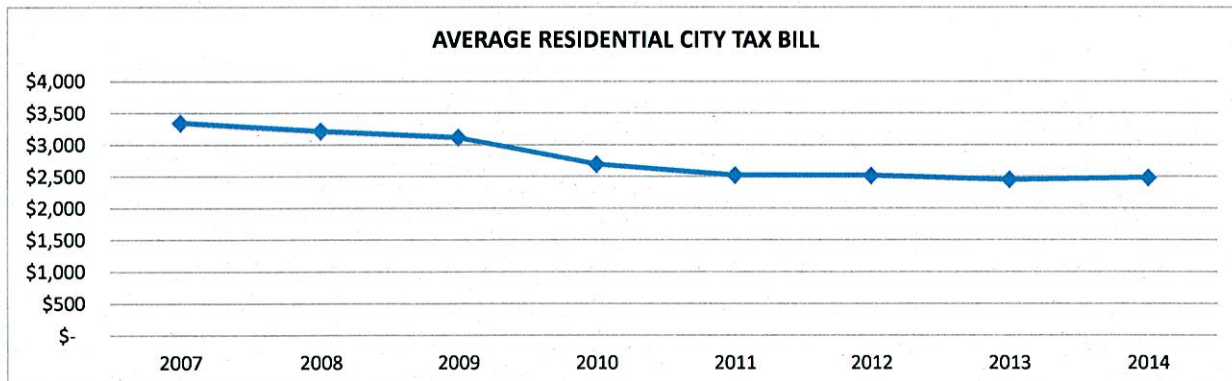
Millage rates are estimated for other taxing jurisdictions.

Average Residential

Taxable Value	254,143	246,741	239,463	207,392	186,840	180,000	175,500	177,750
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Taxing Entity	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Average Tax Rates Shown in Dollars								
Grosse Pointe School District	\$ 2,102	\$ 1,991	\$ 1,949	\$ 1,856	\$ 1,672	\$1,724	\$1,771	\$ 1,793
Wayne County Government	2,196	2,129	2,067	1,790	1,612	1,553	1,515	1,534
Wayne County Comm. College	630	612	594	514	463	403	393	398
Intermediate School District	879	854	829	718	646	623	607	615
Grosse Pointe Library	391	380	369	319	288	277	351	356
State Education	1,525	1,480	1,437	1,244	1,121	1,080	1,053	1,067
Zoo	-	-	24	21	19	18	18	18
DIA	-	-	-	-	-	-	35	36
City of Grosse Pointe Farms	3,337	3,208	3,113	2,696	2,522	2,520	2,457	2,489
Total - Dollars	\$ 11,060	\$ 10,654	\$ 10,381	\$ 9,158	\$ 8,344	\$ 8,199	\$ 8,199	\$ 8,304

Average tax rates are based on residential homestead property.

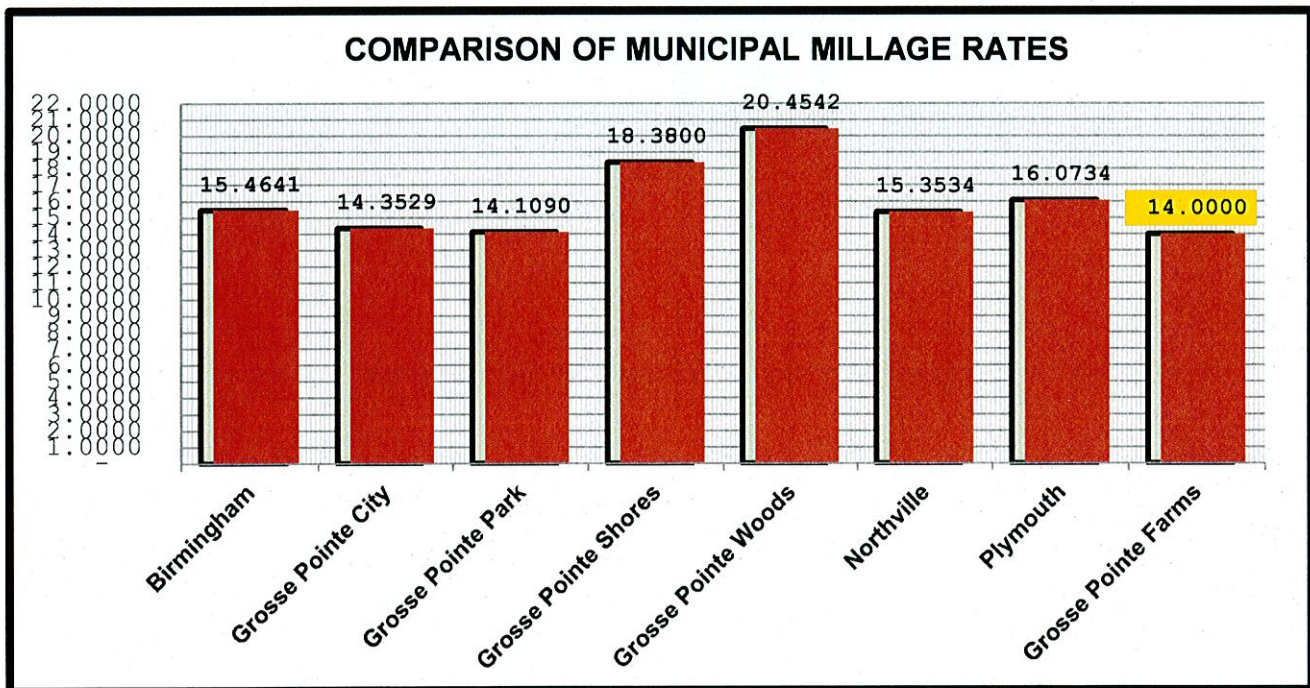


SUMMARY OF MILLAGE RATES

	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	Proposed 2013/14
General Operating	10.45	10.35	10.27	10.27	10.69	10.69	11.19	11.50	11.50
Rubbish	1.30	1.28	1.23	1.23	1.23	1.73	1.73	1.42	1.42
Debt	1.50	1.50	1.50	1.50	1.08	1.08	1.08	1.08	1.08
Total	13.25	13.13	13.00	13.00	13.00	13.50	14.00	14.00	14.00

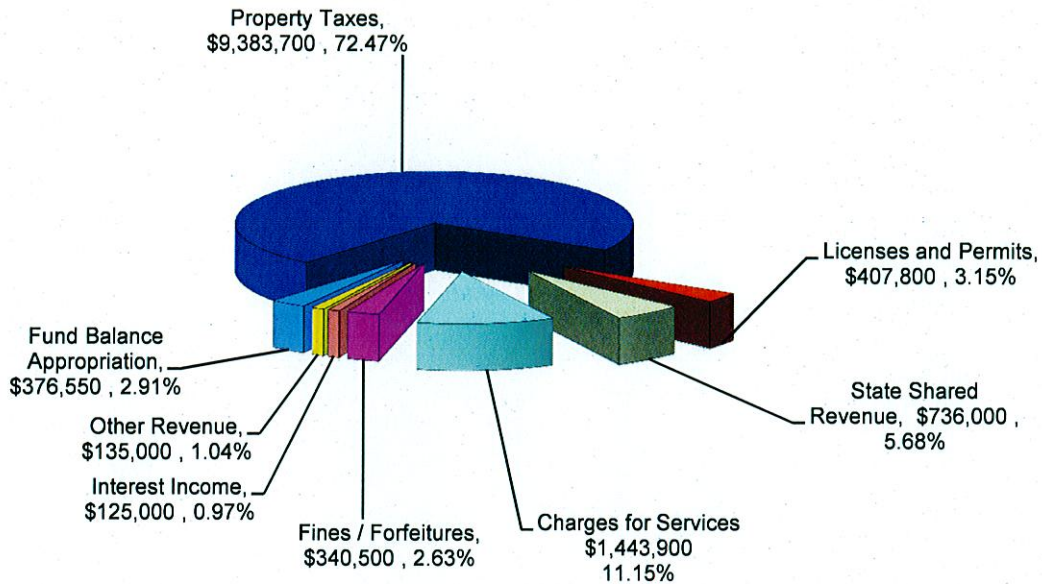
CURRENT MILLAGE VS. MILLAGE CAPS

	Authorized	Reduced by Headlee	Maximum Allowable Millage	Millage Request	Millage Available
General Operating	20.0000	12.4176	12.4176	11.5000	0.9176
Rubbish	3.0000	2.7341	2.7341	1.4166	1.3175
Debt Service	1.0834	N/A	1.0834	1.0834	N/A

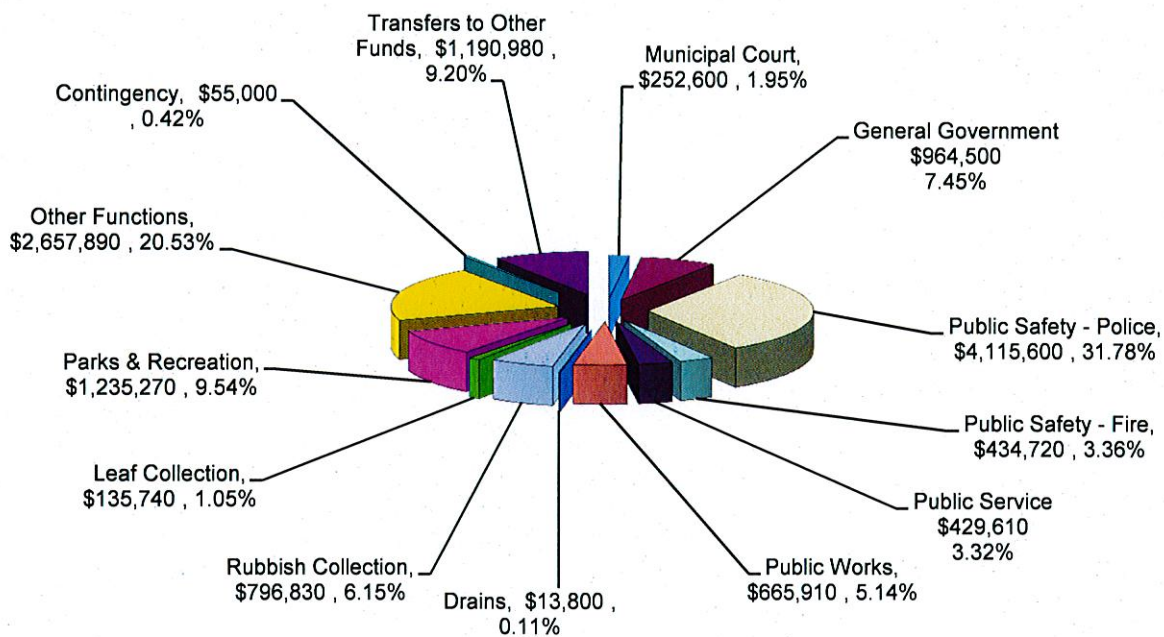


City of Grosse Pointe Farms 2013-2014 Budget

Revenue Summary \$12,948,450



Expenditure Summary \$12,948,450



Month / Description	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
March 2/28/2013								
101 - GENERAL								
Revenues								
Function:								
Dept: 401.000 TAXES								
402.000 Property tax-Operating millage	7,885,007	7,907,000	7,907,000	7,884,932	7,885,000	7,996,000	7,996,000	
403.000 Property tax - Rubbish millage	1,215,330	958,000	958,000	971,207	971,210	985,000	985,000	
404.000 P.I.L.O.T.	13,009	12,700	12,700	12,594	12,600	12,700	12,700	
445.000 Interest & Penalties	52,041	40,000	40,000	18,156	50,000	50,000	50,000	
446.000 Administration Fee	325,270	350,000	350,000	323,033	328,000	340,000	340,000	
TAXES	9,490,657	9,267,700	9,267,700	9,209,922	9,246,810	9,383,700	9,383,700	0
Dept: 450.000 LICENSES & PERMITS								
452.000 Electrical Licenses	3,754	3,000	3,000	2,891	4,000	4,000	4,000	
455.000 Business Licenses	500	1,000	1,000	615	1,000	1,000	1,000	
476.000 ZBA Fees	1,300	1,500	1,500	1,000	2,000	2,000	2,000	
477.000 Mechanical Permits	20,451	18,000	18,000	16,760	20,000	30,000	30,000	
478.000 Building Permits	112,324	81,000	81,000	52,114	200,000	90,000	90,000	
478.500 Concrete Permit	470	300	300	440	800	500	500	
479.000 Electrical Permits	14,289	14,000	14,000	16,119	20,000	30,000	30,000	
480.000 Plan Review Fee	0	1,000	1,000	50	50	100	100	
481.000 Plumbing Permits	12,724	10,000	10,000	9,469	14,000	24,000	24,000	
482.000 Dog Licenses	4,891	8,500	8,500	1,983	9,000	9,000	9,000	
483.000 Bicycle Licenses	187	0	0	27	200	200	200	
484.000 Fence Permits	1,120	1,000	1,000	900	1,400	1,000	1,000	
485.000 Cable TV Franchise Fee	206,502	200,000	200,000	168,416	216,000	216,000	216,000	
LICENSES & PERMITS	378,512	339,300	339,300	270,784	488,450	407,800	407,800	0
Dept: 501.000 FEDERAL GRANTS								
531.000 Federal Grant - D O J	0	9,800	9,800	0	0			
532.000 Fed. Grant - Homeland Security	31,353	0	0	0	0			
536.000 Transportation Pass Through	0	0	0	0	0			
FEDERAL GRANTS	31,353	9,800	9,800	0	0	0	0	0
Dept: 539.000 STATE GRANTS								
535.000 MI Natural Resource Grant	0	0	0	0	0			
569.000 State Grants - Other	6,248	0	0	3,091	6,200			
STATE GRANTS	6,248	0	0	3,091	6,200	0	0	0
Dept: 574.000 STATE SHARED REVENUES								
576.000 Sales & Use Tax	721,913	670,000	670,000	381,191	734,000	730,000	730,000	
577.000 Liquor Licenses	5,895	5,500	5,500	5,946	6,200	6,000	6,000	
STATE SHARED REVENUES	727,808	675,500	675,500	387,137	740,200	736,000	736,000	0
Dept: 600.000 CHARGES FOR SERVICES								
602.000 Police & Fire Alarm Fees	2,100	3,000	3,000	1,680	2,300	30,000	55,000	
603.000 Misc. Parks & Rec.	19,863	5,000	5,000	2,812	6,000	5,000	5,000	

Month: 2/28/2013	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
d: 101 - GENERAL								
. revenues								
Function:								
Dept: 600.000 CHARGES FOR SERVICES								
607.000 NSF - FEE	480	500	500	340	500	500	500	
608.000 METRO AUTHORITY	26,212	0	0	0	26,000	26,000	26,000	
610.000 Birth & Death Records	7,192	8,000	8,000	5,327	7,000	8,000	8,000	
616.000 Recreation Programs	85,783	83,640	83,640	22,746	85,000	85,000	85,000	
620.000 Fishing Rodeo	982	1,000	1,000	2,374	2,400	1,000	1,000	
625.000 Special rubbish pickup	1,609	1,000	1,000	1,109	2,000	2,000	2,000	
627.000 Sewage Lease - Wayne County	280,947	292,200	292,200	292,185	292,185	303,000	303,000	
629.000 Service Charge - GPW	29,720	28,000	28,000	31,668	31,670	32,000	32,000	
630.000 Boat Mooring Fees	425,297	442,900	442,900	159,181	450,000	465,000	465,000	
638.000 Radio System - Service Charge	5,393	6,150	6,150	6,150	6,150	6,300	6,300	
640.000 Pier Park Concession	3,836	3,500	3,500	2,750	2,750	3,000	3,000	
649.000 Mun. Court Admin. - GPS	15,177	22,000	22,000	10,556	20,000	20,000	20,000	
650.000 DISPATCH-GPS	88,315	92,500	92,500	46,250	92,500	92,500	92,500	
651.000 Tower - AT & T	24,696	30,000	30,000	20,787	27,720	27,000	27,000	
651.001 Tower - Verizon	35,309	34,000	34,000	35,832	35,835	35,000	35,000	
652.000 Nextel lease @ Kerby Field	22,034	21,400	21,400	15,094	22,600	22,600	22,600	
653.000 Parking Meters & Parking	131,785	136,000	136,000	92,323	135,000	136,000	136,000	
653.000 M.O. Parking Lot	20,137	30,000	30,000	18,553	20,000	20,000	20,000	
654.000 Property Maint. Inspections	31,050	28,000	28,000	22,350	32,000	30,000	30,000	
656.000 Pier Building Rental	49,055	66,320	66,320	41,100	62,000	62,000	62,000	
656.500 Picnic Shelter Rentals	6,620	5,885	5,885	3,496	7,000	7,000	7,000	
667.000 Rental Income	0	0	0	0	0			
CHARGES FOR SERVICES	1,313,592	1,340,995	1,340,995	834,663	1,368,610	1,418,900	1,443,900	0
Dept: 655.000 FINES & FORFEITS								
644.000 DUI Casflow Assistance	4,117	0	0	0	0			
658.000 Court-Delinq Collections	0	0	0	0	0			
659.000 Court Cost	97,968	100,000	100,000	58,600	90,000	100,000	100,000	
660.000 Court & Traffic Fines	168,018	186,000	186,000	119,210	180,000	180,000	180,000	
661.000 Meter Violations	30,521	37,000	37,000	21,105	30,000	30,000	30,000	
662.000 Truck fines & Costs	3,314	4,000	4,000	2,147	4,000	4,000	4,000	
662.500 Boating fines - G. P. F.	78	1,000	1,000	70	150	500	500	
662.750 Boating fines W. C. Sheriff	75	0	0	68	100			
663.000 Probation Oversight	27,261	28,000	28,000	17,119	26,000	26,000	26,000	
664.000 Warrent Processing Fee	0	0	0	0	0			
FINES & FORFEITS	331,352	356,000	356,000	218,319	330,250	340,500	340,500	0
Dept: 664.000 INTEREST								

Month: 2/28/2013	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February	Estimated Total			
101 - GENERAL								
Revenues								
Function:								
Dept: 664.000 INTEREST								
665.000 Interest Income	192,069	100,000	100,000	38,893	150,000	125,000	125,000	
INTEREST	192,069	100,000	100,000	38,893	150,000	125,000	125,000	0
Dept: 671.000 OTHER REVENUE								
673.500 Proceeds from sale of assets	650	0	0	50	50			
688.000 Script Rebates	18,060	20,000	20,000	14,993	18,000	18,000	18,000	
690.000 Misc.-Public Service	10,939	10,000	10,000	39,605	40,000	10,000	10,000	
690.500 Public Works - Signs	5,093	3,000	3,000	665	3,000	3,000	3,000	
691.000 Misc. Public Works	4,575	2,000	2,000	1,584	3,000	3,000	3,000	
691.001 Misc. Public Works - Scrap	1,601	0	0	452	1,000			
692.000 Misc. Public Safety	5,781	5,000	5,000	18,125	19,000	6,000	6,000	
692.100 OUIL ordinance fees	7,678	6,000	6,000	5,792	8,000	8,000	8,000	
693.000 Gain on Sale of Investments	0	0	0	0	0			
694.000 Misc. Other	104,073	50,000	50,000	42,173	45,000	40,000	40,000	
694.001 E-911 Proceeds	93,738	80,000	80,000	0	47,000	47,000	47,000	
694.002 Lease Payment - Kroger	0	0	0	0	0			
694.000 Compensible Wages Refunded	0	0	0	94	100			
694.000 Over and Short	260	0	0	77	100			
OTHER REVENUE	252,448	176,000	176,000	123,610	184,250	135,000	135,000	0
Dept: 695.000 OTHER FINANCING SOURCES								
697.000 Appropriation of Fund Balance	0	200,000	200,000	0	0	426,550	376,550	
OTHER FINANCING SOURCES	0	200,000	200,000	0	0	426,550	376,550	0
Function:	12,724,039	12,465,295	12,465,295	11,086,419	12,514,770	12,973,450	12,948,450	0
Total Revenues	12,724,039	12,465,295	12,465,295	11,086,419	12,514,770	12,973,450	12,948,450	0
Expenditures								
Function:								
Dept: 136.000 MUNICIPAL COURT								
702.000 Salaries & Wages	153,982	158,000	158,000	111,759	158,000	161,000	161,000	
702.001 Overtime	165	500	500	190	275	500	500	
703.000 Visiting Judge	0	1,000	1,000	150	300	300	300	
715.000 FICA Expense	11,509	12,200	12,200	8,468	12,130	12,350	12,350	
716.000 Insurance/Hospital	9,594	11,500	11,500	6,443	10,000	10,500	10,500	
757.000 Supplies	4,144	4,500	4,500	2,476	4,200	4,500	4,500	
778.000 Equipment Repair & Service	2,610	3,000	3,000	2,610	2,800	3,000	3,000	
778.000 Contractual Service	26,475	35,000	35,000	16,674	28,000	32,000	32,000	
836.000 Jurors / Witness Fees	13	500	500	125	400	500	500	
836.000 Attorneys Fees	20,171	15,000	15,000	9,631	16,500	17,000	17,000	

Month: 2/28/2013	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
: 101 - GENERAL								
. expenditures								
Function:								
Dept: 136.000 MUNICIPAL COURT								
853.000 Telephone	654	700	700	568	700	850	850	
958.000 Dues & Subscriptions	2,561	3,000	3,000	2,018	2,700	3,000	3,000	
960.000 Conference	638	1,700	1,700	746	1,500	1,700	1,700	
961.000 Training & Schooling	372	400	400	165	300	400	400	
977.000 New Equipment	1,646	5,000	5,000	500	5,000	5,000	5,000	
MUNICIPAL COURT	234,534	252,000	252,000	162,523	242,805	252,600	252,600	0
Dept: 170.000 GENERAL GOVERNMENT								
702.000 Salaries & Wages	534,612	514,500	514,500	383,780	510,000	514,000	514,000	
702.001 Overtime	1,862	3,000	3,000	1,803	3,000	3,000	3,000	
702.193 Election Workers	2,636	9,000	9,000	8,383	11,500	3,000	3,000	
702.195 Staff Wages - Elections	17,900	20,000	20,000	22,461	27,000	18,000	18,000	
702.247 Wages - Board of Review	2,700	2,000	2,000	0	2,000	2,000	2,000	
715.000 FICA Expense	42,241	41,120	41,120	28,637	41,310	41,000	41,000	
716.000 Insurance/Hospital	80,340	90,000	90,000	61,419	90,000	95,000	95,000	
719.000 M.E.S.A. Reimbursement	1,316	4,000	4,000	1,316	1,320	2,000	2,000	
720.000 Stationery/Printing	1,169	2,000	2,000	0	1,200	2,000	2,000	
720.000 Postage	16,320	20,000	20,000	11,526	17,000	18,000	18,000	
731.000 Publication of Notices	6,342	6,000	6,000	4,451	7,300	7,500	7,500	
731.195 Publication - Election Notices	942	3,000	3,000	738	1,000	2,000	2,000	
732.000 Ordinance Expense	0	1,000	1,000	0	1,000	1,000	1,000	
757.000 Supplies	11,648	10,000	10,000	12,300	13,000	13,000	13,000	
757.195 Supplies - Election	8,978	10,000	10,000	15,115	15,200	6,000	6,000	
778.000 Equipment Repair & Service	13,707	12,000	12,000	4,318	13,000	13,000	13,000	
808.000 Auditing Services	34,000	26,000	26,000	26,000	28,000	29,000	29,000	
819.000 Beautification	5,932	5,000	5,000	967	4,000	5,000	5,000	
821.000 Historical	5,000	5,000	5,000	0	5,000	5,000	5,000	
825.000 Legal Fees	69,364	60,000	60,000	30,001	60,000	60,000	60,000	
827.000 Assessment & Tax Services	38,576	37,000	37,000	23,102	42,000	45,000	45,000	
853.000 Telephone	8,724	12,000	12,000	7,568	9,300	10,000	10,000	
861.000 Gas & Oil	2,540	2,000	2,000	1,047	2,400	2,500	2,500	
880.000 Sundry Supplies	10,557	12,000	12,000	7,257	10,000	10,500	10,500	
939.000 Automotive	3,015	4,000	4,000	595	2,000	2,000	2,000	
951.278 News Publications	16,180	16,000	16,000	4,580	12,000	16,000	16,000	
951.000 Dues & Subscriptions	4,491	11,500	11,500	12,078	12,100	11,000	11,000	
951.000 Conference	5,551	4,000	4,000	4,500	6,000	6,000	6,000	
961.000 Training & Schooling	12,123	12,000	12,000	9,717	12,000	12,000	12,000	

City of Grosse Pointe Farms

Month: 2/28/2013	Prior Year Actual	Current Year		Actual Thru February	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget					
101 - GENERAL								
Expenditures								
Function:								
Dept: 170.000 GENERAL GOVERNMENT								
962.000 Personnel Expense	6,647	7,000	7,000	4,939	7,000	7,000	7,000	
980.000 Office Equipment & Furniture	3,260	3,000	3,000	3,319	3,320	3,000	3,000	
GENERAL GOVERNMENT	968,673	964,120	964,120	691,917	969,950	964,500	964,500	0
Dept: 300.000 PUBLIC SAFETY - POLICE								
702.000 Salaries & Wages	2,978,170	2,914,598	2,914,598	1,886,864	2,860,000	2,860,000	2,860,000	
702.001 Overtime	255,112	235,545	235,545	148,661	220,000	230,000	230,000	
702.002 Marine Patrol	0	0	0	0	0			
715.000 FICA Expense	66,601	65,000	65,000	44,975	61,000	61,800	61,800	
716.000 Insurance/Hospital	519,267	558,000	558,000	327,994	520,000	546,000	546,000	
725.000 Uniforms	32,875	25,000	25,000	14,529	32,000	32,000	32,000	
730.000 Postage	630	750	750	269	600	700	700	
757.000 Supplies	21,361	22,300	22,300	20,118	30,000	25,000	25,000	
761.000 Prisoners Expense	3,966	4,000	4,000	4,014	4,100	4,000	4,000	
778.000 Equipment Repair & Service	35,455	35,000	35,000	31,893	45,000	40,000	40,000	
781.000 Parking Meters	4,612	1,500	1,500	0	500	1,500	1,500	
782.000 Signs	4,248	6,000	6,000	424	2,000	3,000	3,000	
783.000 Cont. Sserv - Lein & Pagers	754	1,000	1,000	535	800			
831.000 Contractual Service	9,348	5,000	5,000	3,611	8,000	8,000	8,000	
831.001 Ambulance Service Contract	100,000	105,000	105,000	58,333	100,000	105,000	105,000	
832.000 Youth Assistance Program	0	0	0	0	0			
850.000 Radio System	37,602	33,600	33,600	11,864	32,000	33,600	33,600	
853.000 Telephone	14,563	13,000	13,000	11,111	17,000	17,000	17,000	
861.000 Gas & Oil	67,337	66,000	66,000	37,091	63,000	66,000	66,000	
880.000 Sundry Supplies	468	500	500	120	700	500	500	
925.000 Signal System	18,382	20,000	20,000	6,691	15,000	15,000	15,000	
939.000 Automotive	28,020	30,000	30,000	17,201	25,000	30,000	30,000	
958.000 Dues & Subscriptions	2,287	1,500	1,500	1,173	2,200	2,500	2,500	
960.000 Conference	0	1,000	1,000	307	500	1,000	1,000	
961.000 Training & Schooling	10,952	12,000	12,000	5,560	6,300	10,000	10,000	
962.000 Personnel Expense	5,044	6,000	6,000	2,202	5,000	6,000	6,000	
963.000 Support Unit	1,797	2,000	2,000	0	2,000	2,000	2,000	
977.000 New Equipment	2,592	20,000	20,000	10,782	20,000	15,000	15,000	
PUBLIC SAFETY - POLICE	4,221,443	4,184,293	4,184,293	2,646,322	4,072,700	4,115,600	4,115,600	0
Dept: 335.000 PUBLIC SAFETY - FIRE								
702.000 Salaries & Wages	264,595	270,000	270,000	180,478	265,000	265,000	265,000	
702.001 Overtime	34,022	30,000	30,000	13,799	15,000	25,000	25,000	

Month: 2/28/2013	Prior Year Actual	Current Year		Actual Thru February	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget					
101 - GENERAL								
Expenditures								
Function:								
Dept: 335.000 PUBLIC SAFETY - FIRE								
715.000 FICA Expense	4,700	4,300	4,300	3,131	4,500	4,600	4,600	
716.000 Insurance/Hospital	38,277	42,000	42,000	22,142	38,000	40,000	40,000	
725.000 Uniforms	2,805	4,000	4,000	180	2,000	2,000	2,000	
757.000 Supplies	15,320	15,000	15,000	2,027	20,000	33,500	33,500	
768.000 Laundry	7,752	8,000	8,000	5,400	7,800	8,000	8,000	
850.000 Radio System	25,512	22,420	22,420	7,909	24,000	24,720	24,720	
853.000 Telephone	4,581	4,000	4,000	4,127	6,500	6,800	6,800	
861.000 Gas & Oil	1,602	2,000	2,000	819	1,600	1,700	1,700	
880.000 Sundry Supplies	553	500	500	597	600	600	600	
933.000 Equipment Repair - Non Auto	5,268	5,000	5,000	3,798	5,000	5,000	5,000	
939.000 Automotive	4,392	5,500	5,500	3,871	5,000	5,250	5,250	
944.000 Hydrant Rental	0	10,000	10,000	0	5,000	5,000	5,000	
958.000 Dues & Subscriptions	2,009	1,500	1,500	552	750	750	750	
960.000 Conference	0	1,000	1,000	0	0	1,000	1,000	
961.000 Training & Schooling	3,286	4,000	4,000	840	4,000	4,000	4,000	
970.000 Personnel Expense	200	0	0	300	300	300	300	
980.000 New Equipment	0	1,500	1,500	0	1,500	1,500	1,500	
PUBLIC SAFETY - FIRE	414,874	430,720	430,720	249,970	406,550	434,720	434,720	0
Dept: 370.000 PUBLIC SERVICE								
702.000 Salaries & Wages	178,387	180,000	180,000	129,347	195,000	205,000	205,000	
702.001 Overtime	217	250	250	0	0	250	250	
715.000 FICA Expense	13,941	13,800	13,800	9,874	14,920	15,700	15,700	
716.000 Insurance/Hospital	30,840	32,250	32,250	20,792	33,000	34,660	34,660	
757.000 Supplies	3,815	3,500	3,500	3,192	3,500	3,500	3,500	
820.000 Consultant	9,920	5,000	5,000	4,476	5,000	5,000	5,000	
822.000 Plumbing Inspection	9,020	10,000	10,000	6,060	10,000	10,000	10,000	
828.000 Tree Maintenance	123,897	120,000	120,000	76,182	120,000	140,000	140,000	
840.000 Extermination Services	4,350	4,500	4,500	4,681	5,000	5,000	5,000	
853.000 Telephone	991	1,500	1,500	648	1,250	1,300	1,300	
861.000 Gas & Oil	2,062	2,000	2,000	1,173	2,200	2,200	2,200	
939.000 Automotive	2,209	2,000	2,000	819	2,000	2,000	2,000	
958.000 Dues & Subscriptions	1,011	1,000	1,000	1,428	1,450	1,000	1,000	
960.000 Conference	0	1,000	1,000	100	750	1,000	1,000	
970.000 Training & Schooling	602	1,000	1,000	699	1,000	1,000	1,000	
980.000 New Equipment	716	3,000	3,000	1,632	2,000	2,000	2,000	
PUBLIC SERVICE	381,978	380,800	380,800	261,103	397,070	429,610	429,610	0

Month	Date	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
			Original Budget	Amended Budget	Actual Thru February	Estimated Total			
101 - GENERAL									
Expenditures									
Function:									
Dept: 440.000 PUBLIC WORKS									
702.000	Salaries & Wages	206,690	160,000	160,000	167,267	250,000	240,000	240,000	
702.001	Overtime	413	3,000	3,000	2,587	3,000	2,000	2,000	
715.000	FICA Expense	12,734	12,500	12,500	17,633	19,350	18,510	18,510	
716.000	Insurance/Hospital	269,869	270,000	270,000	182,731	274,000	288,000	288,000	
725.000	Uniforms	7,032	8,000	8,000	7,516	7,600	8,000	8,000	
757.000	Supplies	17,727	15,000	15,000	13,623	17,000	17,000	17,000	
786.000	Signs	1,233	3,000	3,000	1,602	2,500	2,500	2,500	
853.000	Telephone	7,118	7,000	7,000	3,224	5,500	6,000	6,000	
861.000	Gas & Oil	2,185	3,700	3,700	3,740	4,000	2,200	2,200	
928.000	Natural Gas	18,211	20,000	20,000	13,311	18,000	19,000	19,000	
931.000	Buildings & Structures	31,087	35,000	35,000	11,841	32,000	35,000	35,000	
933.000	Equipment Repair - Non Auto	1,630	5,000	5,000	3,781	5,000	5,000	5,000	
939.000	Automotive	2,532	4,000	4,000	1,187	2,000	2,000	2,000	
943.000	Equipment Rental	0	1,000	1,000	0	0	1,000	1,000	
958.000	Dues & Subscriptions	622	600	600	385	600	700	700	
960.000	Conference	0	1,000	1,000	30	500	1,000	1,000	
962.000	Training & Schooling	2,180	2,000	2,000	20	2,100	3,000	3,000	
962.000	Personnel Expense	11,975	28,000	28,000	3,069	10,000	10,000	10,000	
977.000	New Equipment	4,862	0	0	1,407	4,500	5,000	5,000	
PUBLIC WORKS		598,100	578,800	578,800	434,954	657,650	665,910	665,910	0
Dept: 445.000 DRAINS									
702.000	Salaries & Wages	5,811	6,200	6,200	3,958	6,000	6,000	6,000	
702.001	Overtime	0	500	500	0	0	500	500	
715.000	FICA Expense	454	510	510	302	460	500	500	
757.000	Supplies	65	1,000	1,000	0	500	1,000	1,000	
861.000	Gas & Oil	1,730	3,500	3,500	694	1,700	1,800	1,800	
933.000	Equipment Repair - Non Auto	0	500	500	0	500	1,000	1,000	
939.000	Automotive	1,827	3,000	3,000	2,151	3,000	3,000	3,000	
DRAINS		9,887	15,210	15,210	7,105	12,160	13,800	13,800	0
Dept: 528.000 RUBBISH COLLECTION									
702.000	Salaries & Wages	459,765	482,000	482,000	303,173	465,000	465,000	465,000	
702.001	Overtime	22,625	23,000	23,000	11,583	20,000	23,000	23,000	
715.000	FICA Expense	37,661	38,630	38,630	21,562	37,100	37,330	37,330	
757.000	Supplies	141	1,500	1,500	149	300	1,000	1,000	
861.000	Gas & Oil	72,994	78,000	78,000	61,620	83,000	87,000	87,000	
933.000	Equipment Repair - Non Auto	9,048	8,000	8,000	3,596	8,000	8,500	8,500	

Month: 2/28/2013	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
Function: 101 - GENERAL								
Expenditures								
Function:								
Dept: 528.000 RUBBISH COLLECTION								
939.000 Automotive	35,883	28,000	28,000	15,784	30,000	30,000	30,000	
945.000 Refuse Disposal & Composting	156,912	145,000	145,000	70,126	145,000	145,000	145,000	
RUBBISH COLLECTION	795,029	804,130	804,130	487,593	788,400	796,830	796,830	0
Dept: 530.000 DPW - Leaf Collection								
702.000 Salaries & Wages	49,068	50,500	50,500	64,524	64,530	60,000	60,000	
702.001 Overtime	8,210	8,500	8,500	8,167	8,170	8,500	8,500	
715.000 FICA Expense	3,687	4,500	4,500	5,561	5,560	5,240	5,240	
757.000 Supplies	2,010	2,000	2,000	1,339	1,500	2,000	2,000	
933.000 Equipment Repair - Non Auto	4,948	12,000	12,000	2,618	6,000	8,000	8,000	
943.000 Equipment Rental	14,400	15,000	15,000	16,986	16,990	20,000	20,000	
945.000 Refuse Disposal & Composting	26,498	25,500	25,500	26,521	26,520	27,000	27,000	
962.000 Personnel Expense	11,367	14,000	14,000	0	0	5,000	5,000	
DPW - Leaf Collection	120,188	132,000	132,000	125,716	129,270	135,740	135,740	0
Dept: 751.001 PARKS & REC. - PIER PARK								
702.000 Salaries & Wages	752,252	736,000	736,000	467,344	698,000	698,000	698,000	
702.001 Overtime	16,030	16,000	16,000	4,413	8,000	9,000	9,000	
702.001 FICA Expense	58,567	57,530	57,530	36,052	54,000	54,090	54,090	
716.000 Insurance/Hospital	60,936	62,500	62,500	26,430	42,000	48,000	48,000	
725.000 Uniforms	3,222	4,000	4,000	60	3,500	4,000	4,000	
757.000 Supplies	52,072	45,000	45,000	27,883	45,000	45,000	45,000	
758.000 Pool Supplies	19,598	23,000	23,000	5,798	21,000	21,000	21,000	
786.000 Signs	6,326	4,000	4,000	1,335	4,000	4,000	4,000	
826.000 Recreation Programs	33,169	28,000	28,000	18,681	31,000	36,000	36,000	
826.500 Rec. Programs - Swim Team	2,969	5,500	5,500	6,855	7,000	5,500	5,500	
831.000 Contractual Service	9,665	13,000	13,000	5,055	10,000	13,000	13,000	
838.000 Special Events	10,685	10,000	10,000	10,730	11,000	10,260	10,260	
853.000 Telephone	11,077	11,000	11,000	4,790	10,000	10,000	10,000	
861.000 Gas & Oil	4,346	5,500	5,500	3,133	4,500	4,750	4,750	
880.000 Sundry Supplies	1,976	2,300	2,300	0	2,000	2,050	2,050	
914.000 Insurance General	0	10,000	10,000	10,000	10,000	10,000	10,000	
921.000 Electric Power	38,405	62,000	62,000	39,940	66,000	68,000	68,000	
927.000 Water	8,000	11,000	11,000	5,500	11,000	11,000	11,000	
928.000 Natural Gas	28,511	34,000	34,000	12,563	30,000	31,000	31,000	
934.000 Buildings & Structures	38,277	30,000	30,000	9,139	25,000	25,000	25,000	
934.001 Equipment Repair - Non Auto	5,334	6,000	6,000	3,555	6,000	6,000	6,000	
936.002 Park/Grounds Repair & Maint	15,187	14,600	14,600	7,749	14,000	18,600	18,600	

Month / 2/28/2013	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February	Estimated Total			
101 - GENERAL								
Expenditures								
Function:								
Dept: 751.001 PARKS & REC. - PIER PARK								
936.003 Harbor Repair & Maintenance	36,865	32,000	32,000	24,372	32,000	54,200	54,200	
939.000 Automotive	1,588	2,500	2,500	942	2,000	2,000	2,000	
958.000 Dues & Subscriptions	1,228	2,000	2,000	1,508	1,510	1,500	1,500	
960.000 Conference	1,423	2,000	2,000	1,025	2,000	2,000	2,000	
961.000 Training & Schooling	2,977	2,700	2,700	290	2,000	2,700	2,700	
962.000 Personnel Expense	3,405	1,400	1,400	343	1,400	1,400	1,400	
977.000 New Equipment	6,944	8,000	8,000	1,665	8,000	9,700	9,700	
PARKS & REC. - PIER PARK	1,231,034	1,241,530	1,241,530	737,150	1,161,910	1,207,750	1,207,750	0
Dept: 751.002 PARKS & REC. - KERBY FIELD								
702.000 Salaries & Wages	6,398	8,000	8,000	3,345	7,000	11,440	11,440	
702.001 Overtime	605	200	200	414	500	400	400	
715.000 FICA Expense	456	630	630	242	550	910	910	
757.000 Supplies	813	1,000	1,000	3,633	4,000	1,000	1,000	
757.364 Kerby Field - Dog Park	422	1,400	1,400	1,595	2,000	1,500	1,500	
914.000 Insurance General	1,016	1,100	1,100	1,100	1,100	1,100	1,100	
922.000 Water	1,819	2,500	2,500	2,046	2,500	3,000	3,000	
923.000 Buildings & Structures	2,565	2,000	2,000	75	1,500	3,000	3,000	
936.002 Park/Grounds Repair & Maint	4,575	4,170	4,170	1,482	4,000	4,170	4,170	
977.000 New Equipment	0	1,000	1,000	0	500	1,000	1,000	
PARKS & REC. - KERBY FIELD	18,669	22,000	22,000	13,932	23,650	27,520	27,520	0
Dept: 850.000 OTHER FUNCTIONS								
716.001 GERS Health Ins. & Pension	1,008,488	925,261	925,261	928,424	930,000	930,000	930,000	
716.002 PSRS Health Ins. & Pension	764,347	720,856	720,856	720,856	720,860	883,890	883,890	
717.000 Insurance - Group Life/AD&D	6,234	8,000	8,000	5,336	8,000	8,000	8,000	
757.000 Supplies	10,823	10,000	10,000	4,768	10,000	10,000	10,000	
778.000 Equipment Repair & Service	4,093	4,000	4,000	3,642	4,000	4,000	4,000	
811.000 Janitorial Maintenance	17,712	18,500	18,500	11,808	18,000	18,500	18,500	
823.000 Appraisal Service	0	0	0	0	0			
831.000 Contractual Service	10,827	12,000	12,000	13,950	14,000	10,500	10,500	
913.000 Insurance Claims Paid	21,496	10,000	10,000	1,855	10,000	10,000	10,000	
914.000 Insurance General	191,041	190,000	190,000	194,012	194,020	207,000	207,000	
921.000 Electric Power	44,746	53,000	53,000	36,634	55,000	58,000	58,000	
923.000 R.O.W. Plantings & Structures	24,241	25,000	25,000	3,568	25,000	25,000	25,000	
927.000 Street Lighting	415,238	410,000	410,000	241,307	420,000	425,000	400,000	
928.000 Water	4,734	6,000	6,000	4,662	5,200	6,000	6,000	
928.000 Natural Gas	19,351	30,000	30,000	11,631	20,000	22,000	22,000	

Month: 2/28/2013	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru February				
: 101 - GENERAL								
penditures								
Function:								
Dept: 850.000 OTHER FUNCTIONS								
931.000 Buildings & Structures	633	10,000	10,000	4,155	5,000	10,000	10,000	
936.000 Repairs & Maint.	45,611	41,000	41,000	24,101	40,000	41,000	41,000	
936.001 Repairs & Maint. - M. O. Lot	3,302	3,000	3,000	3,523	4,000	4,000	4,000	
964.000 Tax Tribunal Refunds	37,079	5,000	5,000	35,200	40,000	10,000	10,000	
OTHER FUNCTIONS	2,629,996	2,481,617	2,481,617	2,249,432	2,523,080	2,682,890	2,657,890	0
Dept: 890.000 CONTINGENCY								
941.000 Contingency	33,915	50,000	50,000	51,696	60,000	50,000	50,000	
941.001 Mack&Moross/Kroger	0	25,000	25,000	3,030	5,000	5,000	5,000	
CONTINGENCY	33,915	75,000	75,000	54,726	65,000	55,000	55,000	0
Dept: 965.000 TRANSFERS OUT								
988.202 Transfer to Major Street Fund	0	0	0	0	0			
988.203 Transfer to Local Street Fund	300,000	300,000	300,000	150,000	300,000	220,000	220,000	
988.232 Transfer to Insurance Retent.	0	25,000	25,000	12,500	25,000	50,000	50,000	
988.302 To Debt Service for Rec.Bldg.	181,750	178,225	178,225	136,930	178,225	174,035	174,035	
988.303 Transfer-Debt Service-Harbor	305,325	299,850	299,850	226,463	300,075	342,475	342,475	
988.401 Transfer to Capital Projects	107,090	100,000	100,000	50,000	100,000	404,470	404,470	
2 Transfer to Water Fund	0	0	0	0	0			
TRANSFERS OUT	894,165	903,075	903,075	575,893	903,300	1,190,980	1,190,980	0
Function:	12,552,485	12,465,295	12,465,295	8,698,336	12,353,495	12,973,450	12,948,450	0
Total Expenditures	12,552,485	12,465,295	12,465,295	8,698,336	12,353,495	12,973,450	12,948,450	0
Grand Total:	171,554	0	0	2,388,083	161,275	0	0	0

BUDGET SUMMARY
2013 - 2014
General Fund

Means of Financing:

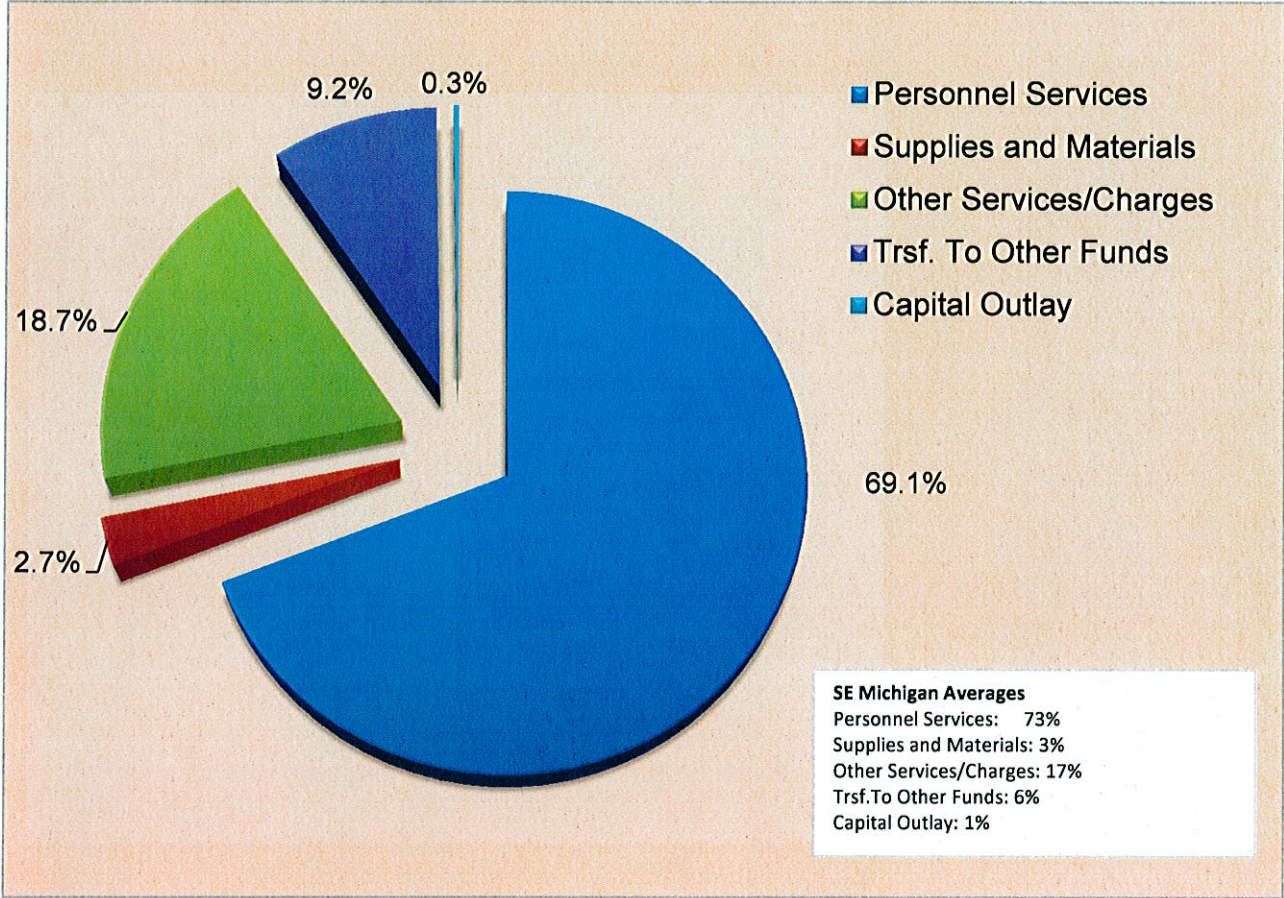
Taxes	\$	9,383,700
Licenses and Permits		407,800
State Shared Revenue		736,000
Charges for Service		1,443,900
Fines / Forfeitures		340,500
Interest Income		125,000
Other Revenue		135,000
Fund Balance Appropriation		<u>376,550</u>
 Total Means of Financing		 <u>\$ 12,948,450</u>

Estimated Requirements:

Personnel Services	\$	8,948,970
Supplies and Materials		345,200
Other Services & Charges		2,366,100
Contingency		55,000
Transfer to Other Funds		1,190,980
Capital Outlay		<u>42,200</u>
 Total Estimated Requirements		 <u>\$ 12,948,450</u>

The General Fund is used to account for resources traditionally associated with government that are not required legally, or by sound financial management, to be accounted for in another fund.

**GENERAL FUND
EXPENDITURES BY OBJECT**



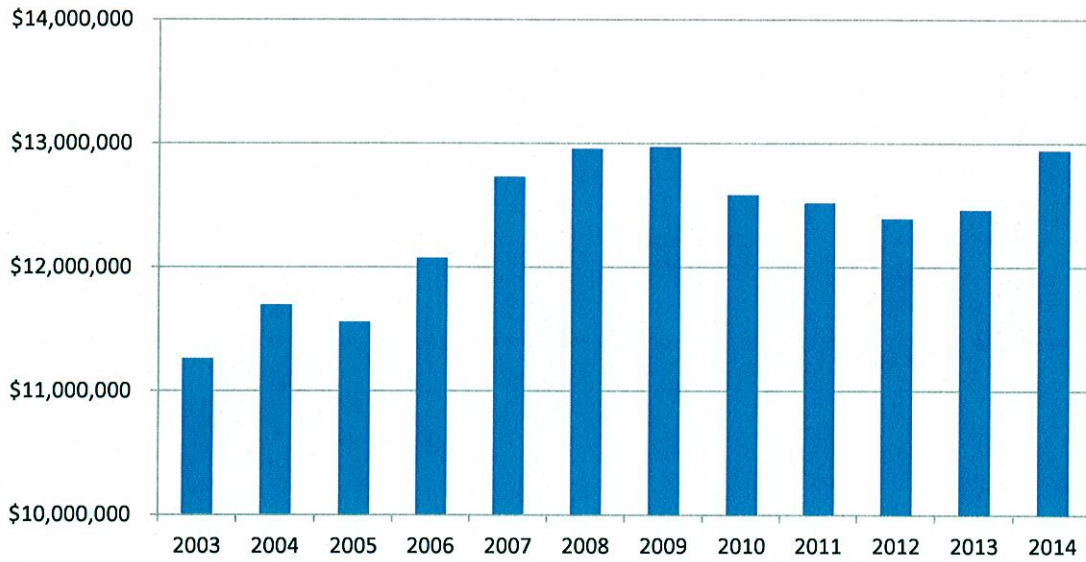
The total General Fund budget is \$12,948,450.

This graph shows expenditures by object as a percent of the General Fund.

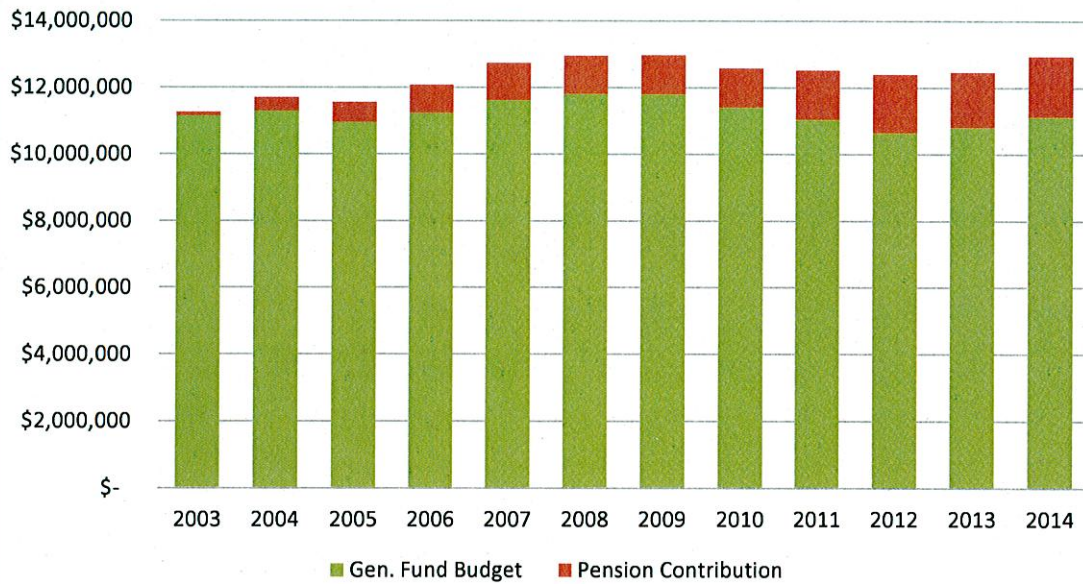
GENERAL FUND - REVENUES AND EXPENDITURES

Description	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2013 Budget	2014 Budget
Revenue						
Property Taxes	\$9,849,826	\$9,481,378	\$9,490,657	\$9,246,810	\$9,267,700	\$9,383,700
Licenses and Permits	281,955	274,707	378,512	488,450	339,300	407,800
Federal Grants	2,130	9,052	31,353	-	9,800	0
State Shared Rev./Grants	685,717	807,637	734,056	746,400	675,500	736,000
Charges for Services	1,151,895	1,261,925	1,313,592	1,368,610	1,340,995	1,443,900
Fines and Forfeitures	331,690	335,119	327,235	330,250	356,000	340,500
Interest Income	219,676	81,465	192,069	150,000	100,000	125,000
Other Revenue	362,135	240,636	256,563	184,250	176,000	135,000
Fund Balance Appropriation	-	-	-	-	200,000	376,550
Total - Revenue	\$12,885,024	\$12,491,919	\$12,724,037	\$12,514,770	\$12,465,295	\$12,948,450
Expenditures						
Municipal Court	\$236,139	\$209,382	\$234,536	\$242,805	\$252,000	\$252,600
General Government	1,459,572	1,374,465	1,350,651	1,367,020	1,344,920	1,394,110
Public Safety	4,557,016	4,550,749	4,636,317	4,479,250	4,615,013	4,550,320
Public Works	1,571,138	1,487,760	1,523,204	1,587,480	1,530,140	1,612,280
Parks & Recreation	1,244,210	1,198,465	1,249,703	1,185,560	1,263,530	1,235,270
Other Functions	2,031,466	2,585,658	2,663,911	2,588,080	2,556,617	2,712,890
Total - Expenditures	\$11,099,541	\$11,406,479	\$11,658,322	\$11,450,195	\$11,562,220	\$11,757,470
Other Financing Uses						
Operating Transfers Out	\$ 1,134,170	\$ 2,519,797	\$ 894,165	\$ 903,300	\$ 903,075	\$ 1,190,980
Total - Expenditures	\$12,233,711	\$13,926,276	\$12,552,487	\$12,353,495	\$12,465,295	\$12,948,450
Revenue Over (Under) Expenditures	\$651,313	(\$1,434,357)	\$171,550	\$161,275	\$ -	\$ -

General Fund Budget History



General Fund Budget Separating Pension Contribution



**GENERAL FUND
2013 - 2014**

Application of Fund Balance

Unassigned Fund Balance, July 1, 2012	\$ 3,209,206
Fund Balance Re-Appropriation 2012-13 Budget	200,000
Revenues: Estimated to June 30, 2013	\$ 12,514,770
Expenditures: Estimated to June 30, 2013	<u>12,353,495</u>
Estimated Increase to Unassigned Fund Balance	161,275
Estimated Decrease in Committed Fund Balance	114,766
Fund Balance Re-Appropriation 2013-14 Budget	<u>(376,550)</u>
Estimated Unassigned Fund Balance, June 30, 2013	<u>\$ 3,308,697</u>

An application or appropriation of fund balance occurs when planned expenditures exceed currently available revenues. It is sometimes referred to as "drawing from the rainy day fund."

**BUDGET SUMMARY
2013 - 2014**

Major Street Fund

Means of Financing:

State Grant - Act 51 MVHF	\$ 390,000	
Fund Balance Appropriation	<u>15,360</u>	
Total Means of Financing		<u>\$ 405,360</u>

Estimated Requirements:

Personnel Services	\$ 181,160	
Supplies & Materials	94,300	
Other Services & Charges	49,900	
Capital Outlay	30,000	
Transfer to L/S Fund	<u>50,000</u>	
Total Estimated Requirements		<u>\$ 405,360</u>

Local Street Fund

Means of Financing:

State Grant - Act 51 MVHF	\$ 155,000	
Interest Income	2,000	
Transfer from General Fund	220,000	
Transfer from M/S Fund	50,000	
Fund Balance Appropriation	<u>200,710</u>	
Total Means of Financing		<u>\$ 627,710</u>

Estimated Requirements:

Personnel Services	\$ 302,710	
Supplies & Materials	96,000	
Other Services & Charges	29,000	
Transfer to Capital Projects Fund	<u>200,000</u>	
Total Estimated Requirements		<u>\$ 627,710</u>

The Street Funds are required under Act 51 to account for gas & weight tax revenue received from the State. The Local Street Fund also receives funding from the General Fund.

BUDGET SUMMARY
2013 - 2014

Recycling Program Fund

Means of Financing:

Charges for Service	\$ 110,000	
Total Means of Financing	<u>110,000</u>	<u>\$ 110,000</u>

Estimated Requirements:

Supplies & Materials	\$ 1,000	
Other Services & Charges	109,000	
Total Estimated Requirements	<u>109,000</u>	<u>\$ 110,000</u>

Insurance Retention Fund

Means of Financing:

Interest Income	\$ 10,000	
Other	\$ 23,000	
Transfer from General Fund	50,000	
Fund Balance Appropriation	127,000	
Total Means of Financing	<u>127,000</u>	<u>\$ 210,000</u>

Estimated Requirements:

Contractual Services	\$ 60,000	
Benefit Payments	150,000	
Total Estimated Requirements	<u>150,000</u>	<u>\$ 210,000</u>

These funds account for specific revenues and expenditures associated with particular projects or programs.

BUDGET SUMMARY
2013 - 2014

Community Development Block Grant Fund

Means of Financing:

Federal Grant	\$	48,600
		<u>48,600</u>
Total Means of Financing	\$	<u>48,600</u>

Estimated Requirements:

Administration	\$	6,000
ADA Improvements		<u>42,600</u>
Total Estimated Requirements	\$	<u>48,600</u>

Debt Service Fund

Means of Financing:

Transfer from General Fund	\$	516,510
		<u>516,510</u>
Total Means of Financing	\$	<u>516,510</u>

Estimated Requirements:

Pier Park Building Bond	\$	173,785
Pier Park Harbor Bond		342,225
Paying Agent Fees		<u>500</u>
Total Estimated Requirements	\$	<u>516,510</u>

The Community Development Block Grant Fund accounts for federal grants received from the Department of Housing and Urban Development for residential and public infrastructure improvements. The Debt Service Fund accounts for accumulation of resources and payment of general obligation bond principal and interest.

**DEBT SERVICE FUND
2013 - 2014**

Summary of Outstanding Bonds and Current Requirements

Issue	Principal Outstanding 7/1/2013	2013 - 2014 Requirements	
		Principal	Interest
2004 Pier Park Bond **	\$ 2,000,000	\$ 93,750	\$ 80,032
2005 Pier Park Bond ***	3,625,000	200,000	142,225
Total - Debt Service	\$ 5,625,000	\$ 293,750	\$ 222,257

Summary of Future Requirements by Fiscal Year - Debt Service Fund

Fiscal Year Ending June 30	Principal	Interest	Total
2015	\$325,000	\$207,334	\$532,334
2016	325,000	192,272	517,272
2017	325,000	179,156	504,156
2018	406,250	165,799	572,049
2019	406,250	150,654	556,904
2020	456,250	134,252	590,502
2021	487,500	116,052	603,552
2022	512,500	96,234	608,734
2023	568,750	74,219	642,969
2024	568,750	50,785	619,535
2025	600,000	26,500	626,500
2026	350,000	7,000	357,000
	\$ 5,331,250	\$ 1,400,257	\$ 6,731,507

** This bond issue pays for \$2,500,000 in Pier Park improvements (Governmental Fund Type)

*** This bond issue pays for improvements to the Pier Park's Harbor (Governmental Fund Type)

WATER & SEWER FUND

2013 - 2014

Summary of Outstanding Bonds and Current Requirements

Issue	Principal Outstanding 7/1/2013	2013 - 2014 Requirements	
		Principal	Interest
1999 SRF Loan *	\$ 3,505,000	\$ 400,000	\$ 87,626
2007 Bond Defeasance *	1,725,000	190,000	69,000
2004 Water Plant Bond **	1,200,000	56,250	48,019
2012 Sewer Plant Bond ***	4,500,000	150,000	111,963
Total - Water & Sewer	\$ 10,930,000	\$ 796,250	\$ 316,608

Summary of Future Requirements by Fiscal Year - Water & Sewer Fund

Fiscal Year Ending June 30	Principal	Interest	Total
2015	\$845,000	\$292,804	\$1,137,804
2016	880,000	268,616	1,148,616
2017	890,000	101,713	991,713
2018	918,750	217,740	1,136,490
2019	953,750	94,713	1,048,463
2020	1,008,750	163,324	1,172,074
2021	1,037,500	133,574	1,171,074
2022	337,500	102,954	440,454
2023	356,250	77,931	434,181
2024	356,250	72,588	428,838
2025	375,000	66,963	441,963
2026	250,000	60,713	310,713
2027	250,000	53,838	303,838
2028	250,000	46,650	296,650
2029	275,000	38,775	313,775
2030	275,000	30,525	305,525
2031	275,000	22,275	297,275
2032	300,000	13,650	313,650
2033	300,000	4,575	304,575
	\$ 10,133,750	\$ 1,863,921	\$ 11,997,671

* In FY 2007, the 2000 G.O. Bonds were refinanced for a more favorable interest rate.

** This bond issue pays for \$1,500,000 in Water & Sewer Fund Improvements (Proprietary Fund Type).

*** This bond issue pays for \$4,500,000 in Sewage Treatment Plant improvements (Proprietary Fund Type)

BUDGET SUMMARY
2013 - 2014

Capital Projects Fund

Means of Financing:

Transfer from General Fund	\$ 404,470	
Transfer from Local Streets Fund	200,000	
Fund Balance Appropriation	607,780	
Interest Income	<u>10,000</u>	
 Total Means of Financing		 <u><u>\$ 1,222,250</u></u>

Estimated Requirements:

Capital Outlay:

Project Cost - Streets	\$630,000	
Sidewalk Repairs	35,000	
Vehicles & Equipment - Public Safety - Police	16,000	
Vehicles & Equipment - Public Safety - Fire	121,000	
Vehicles - Public Works	210,000	
Vehicles - Administration	25,000	
Kerby Field - Site Improvements	45,000	
Office Technology	10,250	
City Hall Building Improvement Reserve	100,000	
Equipment - Public Safety Radio	<u>30,000</u>	
 Total Estimated Requirements		 <u><u>\$1,222,250</u></u>

The Capital Projects Fund is used to account for the development of capital facilities and acquisition of equipment, other than that financed by the operations of the proprietary funds.

**BUDGET SUMMARY
2013 - 2014**

Capital Projects Fund

Capital Outlay:

Project Cost - Streets	\$630,000
Sidewalk Repairs	35,000
Vehicles & Equipment - Public Safety - Police	16,000
Vehicles & Equipment - Public Safety - Fire	121,000
Vehicles - Public Works	210,000
Vehicles - Administration	25,000
Building Improvements - City Hall Reserve	100,000
Kerby Field - Site Improvements	45,000
Office Technology	10,250
Equipment - Public Safety Radio	30,000
Total Estimated Requirements	<u>\$1,222,250</u>

Streets:

McKinley (Ridge to Chalfonte)	\$600,000
McMillan (Ridge to Chalfonte)	
Moran (Ridge to Charlevoix)	
Kenwood Ct.	
Beaupre (Fisher to Moran)	
Moross (Ridge to Kercheval)	
Joint Sealing	30,000
	<u>\$630,000</u>

Vehicles:

<u>Fire</u>	
Engine 3 Ladder 3 Replacement Fund	\$100,000
Misc. Truck Equipment	21,000
	<u>\$121,000</u>
<u>Public Works</u>	
Street Sweeper	\$175,000
Pickup Truck	30,000
Snow Plow	5,000
	<u>\$210,000</u>

Office Technology:

BS&A Software Upgrade (Tax, Bldg., Lic.)	\$7,820
Validator's - Treasurer's Office	2,430
	<u>\$10,250</u>

GOVERNMENTAL FUNDS SUMMARY
2013 - 2014

Governmental Fund	Estimated Fund Balance 7/1/2013	Budget 2013 - 2014		Estimated Fund Balance 6/30/2014
		Means of Financing	Estimated Requirements	
General Fund	\$ 5,080,537	\$ 12,571,900	\$ 12,948,450	\$4,703,987
Major Street Fund	\$276,416	\$390,000	\$405,360	\$261,056
Local Street Fund	\$420,172	\$427,000	\$627,710	\$219,462
Comm. Dev. Block Gr.	\$0	\$48,600	\$48,600	\$0
Debt Service Fund	\$0	\$516,510	\$516,510	\$0
Capital Projects Fund	\$1,218,413	\$614,470	\$1,222,250	\$610,633