

# CITY OF GROSSE POINTE FARMS

BUDGET FOR

THE FISCAL YEAR

JULY 1, 2011 - JUNE 30, 2012





## 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

May 16, 2011

*Mayor*

James C. Farquhar, Jr.

*Mayor Pro-Tem*

Therese M. Joseph

*Council Members*

Charles S. "Terry" Davis III

Joseph T. Leonard

Louis Theros

Peter W. Waldmeir

Martin F. West

The Honorable Mayor and Members of the City Council

City of Grosse Pointe Farms

Grosse Pointe Farms, Michigan 48236

*City Manager*

Shane L. Reeside

*Asst. City Mgr./ City Clerk*

Matthew J. Tepper

*Attorney*

William T. Burgess

*Controller/Treasurer*

John L. Modzinski

*Director of Public Service*

Terrance R. Brennan

*Director of Public Safety*

Daniel V. Jensen

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, 2011.

This budget has been prepared after review by the City Manager and Assistant City Manager, 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 2011-2012 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.

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## GENERAL FUND

The 2011 - 2012 General Fund budget of \$12,455,696 compares to the approved 2010 - 2011 budget of \$12,522,690. The General Fund Budget presented herein may be summarized and compared with the 2010 - 2011 budget as follows:

	<b>Proposed</b>	<b>Adopted</b>	<b>Increase</b>
	<b>2011 - 2012</b>	<b>2010 - 2011</b>	<b>or</b>
	<u><b>Budget</b></u>	<u><b>Budget</b></u>	<u><b>(Decrease)</b></u>
<b>Means of Financing:</b>			
Property Taxes	\$ 9,466,696	\$ 9,562,150	\$ (95,454)
Licenses and Permits	264,000	295,000	(31,000)
Federal and State Grants	9,800	9,800	-
State Shared Revenue	654,500	654,500	-
Charges for Services	1,276,200	1,136,240	139,960
Fines / Forfeitures	307,500	303,500	4,000
Interest Income	150,000	150,000	-
Other Revenue	121,000	211,500	(90,500)
Fund Balance Appropriation	206,000	200,000	6,000
<b>Total Revenues</b>	<b>\$ 12,455,696</b>	<b>\$ 12,522,690</b>	<b>\$ (66,994)</b>
<b>Estimated Requirements:</b>			
Municipal Court	\$ 239,100	\$ 254,700	\$ (15,600)
General Government	977,000	985,500	(8,500)
Public Safety - Police	4,193,404	4,196,539	(3,135)
Public Safety - Fire	414,900	402,800	12,100
Public Service	374,400	467,500	(93,100)
Public Works	613,600	609,500	4,100
Drains	31,500	28,800	2,700
Rubbish Collection	750,300	818,000	(67,700)
Leaf Collection	138,000	117,000	21,000
Parks & Recreation	1,257,642	1,292,807	(35,165)
Other Functions	2,496,685	2,238,139	258,546
Contingency	75,000	281,905	(206,905)
Transfers to Other Funds	894,165	829,500	64,665
<b>Total Expenditures</b>	<b>\$ 12,455,696</b>	<b>\$ 12,522,690</b>	<b>\$ (66,994)</b>

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	\$ 700,857,368
Personal Property	9,062,200
	<b>\$ 709,919,568</b>

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 2011-2012, although historically, the variance from the final figure is minimally different.

Property tax revenue dropped significantly again, as the City-wide decrease of 4.2% in assessed value, which was partially offset by a 1.7% CPI adjustment to the taxable value of parcels that have a difference between the taxable value and assessed value. Thus, the City's overall tax levy would have dropped about 4%. To offset the loss in overall revenue, the millage rate for general operations is proposed to be increased by .5 mills. In spite of the increase in the general operating millage rate, there will be an overall reduction in city property taxes levied.

State collected, locally shared taxes are based upon projected distribution rates issued by the Michigan Department of Treasury. The economic downturn over the past few years has significantly impacted state-shared Constitutional and Statutory Sales Tax revenue. After many years of budgetary maneuvering with the State's budget, local municipalities will experience a severe cut in state-shared revenue. The most recent projections indicate a cut of \$23,080, or 3.4%, from the previous 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.

Proposed expenditures of the General Fund, detailed herein, may be further summarized as follows:

Personnel services	\$ 8,862,458
Supplies and materials	306,812
Other services and charges	2,280,361
Contingency	75,000
Transfer to other funds	894,165
Departmental capital outlay	<u>36,900</u>
<b>Total General Fund Budget</b>	<b><u>\$ 12,455,696</u></b>

The Police Officers Labor Council (POLC) contract, with eight Public Safety command officer members, expires June 30, 2010. Contractual wage adjustments are included in each Department's budget. Though contracts are not settled, the City has kept wages flat for all administration, clerical, and union employees in preparation of the budget.

#### **SPECIAL REVENUE FUNDS**

It is anticipated that the Street Funds will receive \$505,000 in Act 51 gas and weight taxes, which is the same amount from the previous year. No construction projects are planned in the fiscal year 2012.

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 quarterly charge on the utility bill.

The Community Development Block Grant Fund displays the allocation of grant funds approved by the Council on April 11, 2011 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 new outstanding general obligation bonds outstanding now total \$6,112,500. During 2011-2012, interest payments of \$243,100 and principal payments of \$243,750 are due, along with a paying agent fee of \$200 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 \$7,667,500 in outstanding bonds for the sewer separation project and water plant improvements. Interest payments totaling \$242,876 and principal payments of \$601,250 are due in FY 2012, along with paying agent fees of \$500.

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. Because of an excellent experience rating and accumulated fund balance, no transfer for funding from the General Fund is being made this year.



## TAX RATES

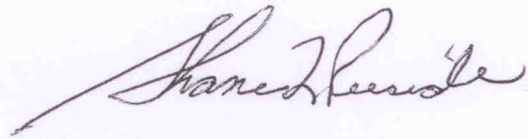
Based upon information currently available, the proposed City tax rates per \$1,000 of State Equalized Value for 2011-2012 can be compared to the current Fiscal Year as follows:

	<b>Proposed</b>	<b>Current</b>	
	<b><u>2011-2012</u></b>	<b><u>2010-2011</u></b>	<b><u>Difference</u></b>
<b>Operating</b>	<b>\$ 11.1916</b>	<b>\$ 10.6916</b>	<b>\$ 0.5000</b>
<b>Rubbish</b>	<b>\$ 1.7250</b>	<b>\$ 1.7250</b>	<b>\$ 0.0000</b>
<b>Debt-Nonvoted</b>	<b><u>\$ 1.0834</u></b>	<b><u>\$ 1.0834</u></b>	<b><u>\$ 0.0000</u></b>
<b>Total City Millage</b>	<b>\$ 14.0000</b>	<b>\$ 13.5000</b>	<b>\$ 0.5000</b>

## RECOMMENDATION

It is recommended that the City Council adopt a resolution with respect to the 2011-2012 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,

A handwritten signature in black ink, appearing to read "Shane L. Reeside". The signature is fluid and cursive, with a long horizontal stroke extending to the left.

**SHANE L. REESIDE**

**City Manager**

COUNCILMAN DAVIS OFFERED AND MOVED, AND SUPPORTED BY COUNCILMAN LEONARD THAT THE TENTATIVE BUDGET BE RECEIVED FOR FURTHER REVIEW BY THE CITY COUNCIL, THAT A PUBLIC HEARING THEREON BE HELD ON MAY 16, 2011 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 MAY16, 2011.

UNANIMOUSLY ADOPTED

**City of Grosse Pointe Farms  
Proposed Tax Rate  
2011 - 2012**

Present  
2010 - 2011 Rate

\$13.5000

Proposed  
2011 - 2012 Rate

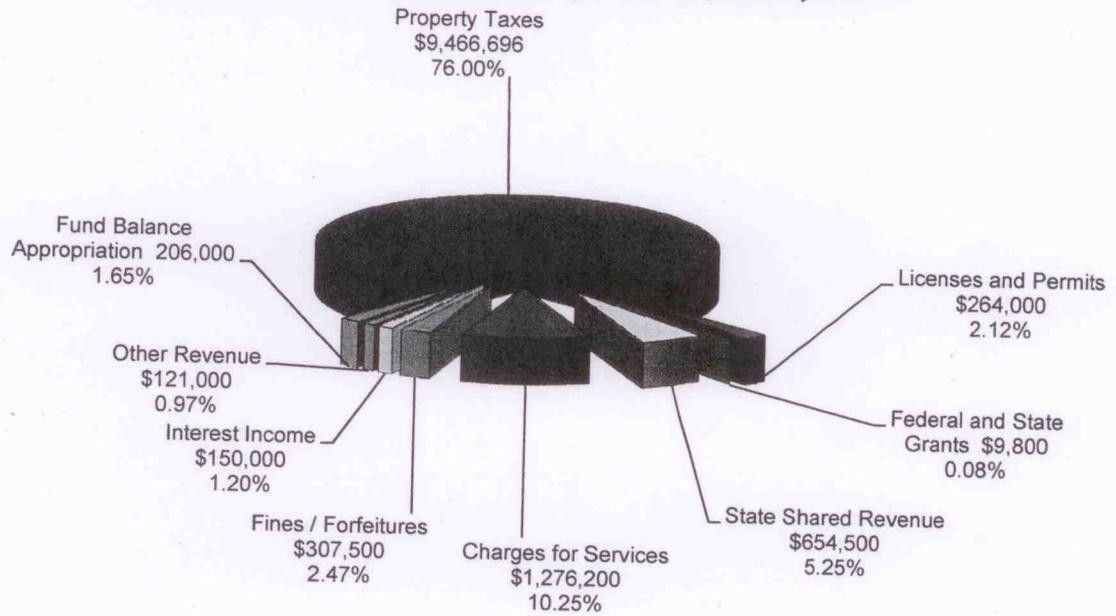
\$14.0000

<u>Market Value</u>	<u>Taxable SEV</u>	<u>City Tax Present Rate</u>	<u>City Tax Proposed Rate</u>
150,000	75,000	\$ 1,012.50	\$ 1,050.00
180,000	90,000	\$ 1,215.00	\$ 1,260.00
220,000	110,000	\$ 1,485.00	\$ 1,540.00
260,000	130,000	\$ 1,755.00	\$ 1,820.00
300,000	150,000	\$ 2,025.00	\$ 2,100.00
350,000	175,000	\$ 2,362.50	\$ 2,450.00
400,000	200,000	\$ 2,700.00	\$ 2,800.00

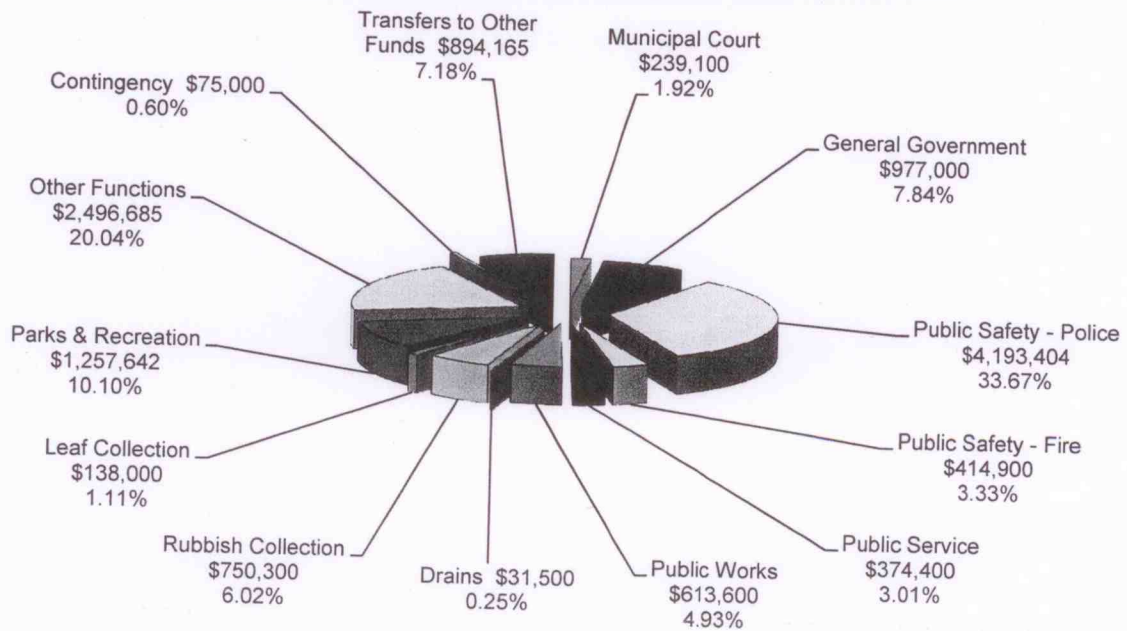
*Under Proposal A, the Taxable Value may be less, but never more, than the SEV.*

# City of Grosse Pointe Farms 2011-2012 Budget

## Revenue Summary \$12,455,696

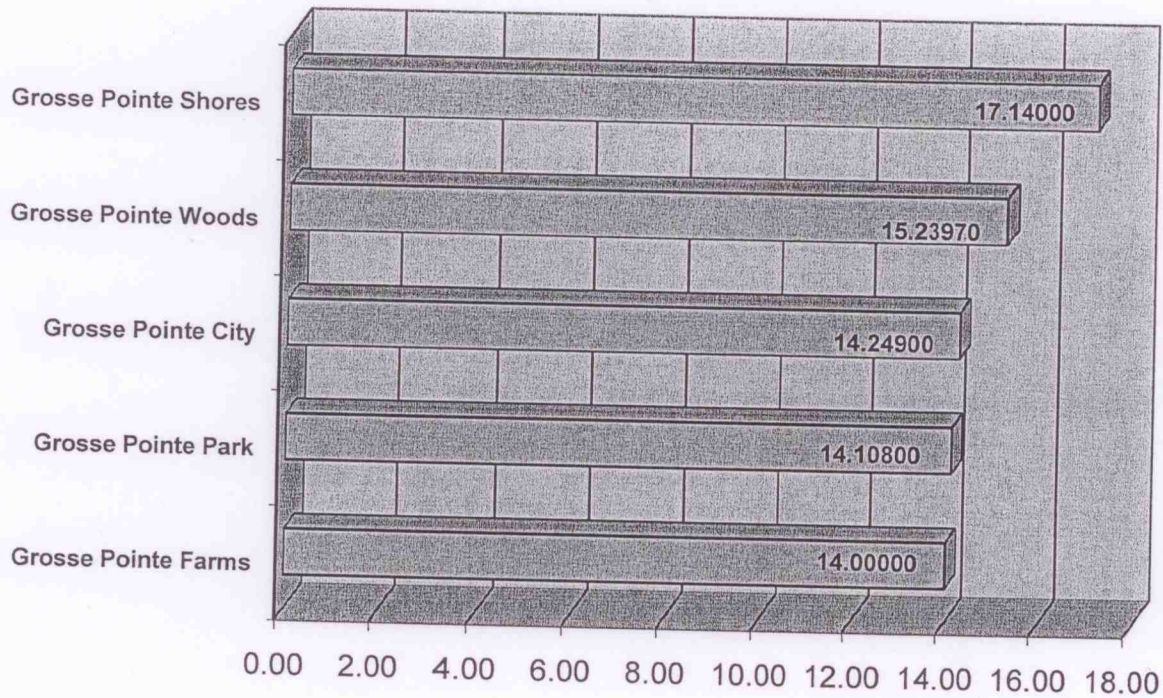


## Expenditure Summary \$12,455,696



# Surrounding Communities Property Tax Rates - 2011/2012 City Operations and Debt Service

Millage Rate Levied - 2011 - 2012



## 2011 - 2012 Rates

Market Value	TV	GPP	GPC	GPW	GPS	GPF
\$ 160,000	\$ 80,000	\$ 1,128.64	\$ 1,139.92	\$ 1,219.18	\$ 1,371.20	\$ 1,120.00
200,000	100,000	1,410.80	1,424.90	1,523.97	1,714.00	1,400.00
240,000	120,000	1,692.96	1,709.88	1,828.76	2,056.80	1,680.00
280,000	140,000	1,975.12	1,994.86	2,133.56	2,399.60	1,960.00
350,000	175,000	2,468.90	2,493.58	2,666.95	2,999.50	2,450.00

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL					
Revenues					
Dept: 401.000 TAXES					
Acct Class: 4010 TAXES					
402.000 Property tax-Operating millage	8,542,570	7,892,400	7,886,383	7,838,519	-0.68
403.000 Property tax - Rubbish millage	978,487	1,275,250	1,272,389	1,209,177	-5.18
404.000 P.I.L.O.T.	14,276	12,500	13,204	12,000	-4.00
445.000 Interest & Penalties	59,481	50,000	45,000	50,000	0.00
446.000 Administration Fee	255,012	332,000	340,708	357,000	7.53
Total TAXES	9,849,827	9,562,150	9,557,684	9,466,696	-1.00
Total TAXES	9,849,827	9,562,150	9,557,684	9,466,696	-1.00
Dept: 450.000 LICENSES & PERMITS					
Acct Class: 4500 LICENSES & PERMITS					
452.000 Electrical Licenses	2,936	2,400	3,700	2,400	0.00
455.000 Business Licenses	1,650	2,000	1,200	2,000	0.00
476.000 ZBA Fees	1,000	2,000	1,100	2,000	0.00
477.000 Mechanical Permits	15,944	11,000	15,800	11,000	0.00
478.000 Building Permits	63,334	80,000	34,500	50,000	-37.50
478.500 Concrete Permit	680	500	500	500	0.00
479.000 Electrical Permits	12,316	13,000	9,200	12,000	-7.69
480.000 Plan Review Fee	-5,979	2,000	0	2,000	0.00
481.000 Plumbing Permits	7,007	6,000	5,000	6,000	0.00
482.000 Dog Licenses	4,673	4,000	4,600	4,000	0.00
483.000 Bicycle Licenses	30	100	30	100	0.00
484.000 Fence Permits	1,440	1,000	900	1,000	0.00
485.000 Cable TV Franchise Fee	176,924	171,000	171,000	171,000	0.00
Total LICENSES & PERMITS	281,956	295,000	247,530	264,000	-10.51
Total LICENSES & PERMITS	281,956	295,000	247,530	264,000	-10.51
Dept: 501.000 FEDERAL GRANTS					
Acct Class: 5010 FEDERAL GRANTS					
531.000 Federal Grant - D O J	0	9,800	9,052	9,800	0.00
532.000 Fed. Grant - Homeland Security	0	0	0	0	0.00
536.000 Transportation Pass Through	2,130	0	0	0	0.00
Total FEDERAL GRANTS	2,130	9,800	9,052	9,800	0.00
Total FEDERAL GRANTS	2,130	9,800	9,052	9,800	0.00
Dept: 539.000 STATE GRANTS					
Acct Class: 5390 STATE GRANTS					
535.000 MI Natural Resource Grant	7,000	0	0	0	0.00
569.000 State Grants - Other	0	0	0	0	0.00
Total STATE GRANTS	7,000	0	0	0	0.00
Total STATE GRANTS	7,000	0	0	0	0.00
Dept: 574.000 STATE SHARED REVENUES					
Acct Class: 5740 STATE REVENUE SHARING					
576.000 Sales & Use Tax	673,080	650,000	646,750	650,000	0.00
577.000 Liquor Licenses	5,637	4,500	5,581	4,500	0.00
Total STATE REVENUE SHARING	678,717	654,500	652,331	654,500	0.00
Total STATE SHARED REVENUES	678,717	654,500	652,331	654,500	0.00
Dept: 600.000 CHARGES FOR SERVICES					
Acct Class: 6000 CHARGES FOR SERVICES					
602.000 Police & Fire Alarm Fees	5,842	500	2,850	3,000	500.00
603.000 Misc. Parks & Rec.	10,172	3,000	5,200	5,000	66.67
610.000 Birth & Death Records	11,653	11,000	9,000	11,000	0.00
616.000 Recreation Programs	58,635	76,000	73,500	76,000	0.00

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL					
Revenues					
Dept: 600.000 CHARGES FOR SERVICES					
Acct Class: 6000 CHARGES FOR SERVICES					
620.000 Fishing Rodeo	0	0	0	0	0.00
625.000 Special rubbish pickup	289	500	1,000	500	0.00
627.000 Sewage Lease - Wayne County	259,751	270,140	270,142	280,000	3.65
629.000 Service Charge - GPW	32,419	30,000	30,000	30,000	0.00
630.000 Boat Mooring Fees	448,170	410,750	415,000	410,750	0.00
638.000 Radio System - Service Charge	5,400	6,000	6,000	6,000	0.00
640.000 Pier Park Concession	2,750	2,750	2,750	2,750	0.00
650.000 DISPATCH-GPS	0	0	0	125,000	0.00
651.000 Tower - AT & T	27,442	25,800	30,500	25,800	0.00
651.001 Tower - Verizon	33,784	34,000	34,000	34,000	0.00
651.002 Nextel lease @ Kerby Field	0	20,800	42,000	21,400	2.88
652.000 Parking Meters & Parking	133,720	135,000	113,000	135,000	0.00
653.000 M.O. Parking Lot	20,842	20,000	24,000	20,000	0.00
654.000 Property Maint. Inspections	28,950	28,000	27,000	28,000	0.00
656.000 Pier Building Rental	67,340	60,000	60,000	60,000	0.00
656.500 Picnic Shelter Rentals	1,735	2,000	1,500	2,000	0.00
667.000 Rental Income	3,000	0	0	0	0.00
Total CHARGES FOR SERVICES	1,151,894	1,136,240	1,147,442	1,276,200	12.32
Total CHARGES FOR SERVICES	1,151,894	1,136,240	1,147,442	1,276,200	12.32
Dept: 655.000 FINES & FORFEITS					
Acct Class: 6550 FINES AND FORFEITS					
544.000 DUI Caseload Assistance	1,800	1,000	1,000	1,000	0.00
658.000 Court-Delinq Collections	0	500	350	500	0.00
659.000 Court Cost	84,023	80,000	89,000	80,000	0.00
660.000 Court & Traffic Fines	181,037	160,000	161,000	160,000	0.00
661.000 Meter Violations	30,805	33,000	40,000	37,000	12.12
662.000 Truck fines & Costs	5,049	2,000	4,000	2,000	0.00
662.500 Boating fines - G. P. F.	1,428	2,000	2,500	2,000	0.00
662.750 Boating fines W. C. Sherrif	29	0	116	0	0.00
663.000 Probation Oversight	29,319	25,000	23,400	25,000	0.00
664.000 Warrent Processing Fee	0	0	0	0	0.00
Total FINES AND FORFEITS	333,489	303,500	321,366	307,500	1.32
Total FINES & FORFEITS	333,489	303,500	321,366	307,500	1.32
Dept: 664.000 INTEREST					
Acct Class: 6640 INTEREST AND RENTS					
665.000 Interest Income	219,676	150,000	125,000	150,000	0.00
Total INTEREST AND RENTS	219,676	150,000	125,000	150,000	0.00
Total INTEREST	219,676	150,000	125,000	150,000	0.00
Dept: 671.000 OTHER REVENUE					
Acct Class: 6710 OTHER REVENUE					
673.500 Proceeds from sale of assets	150,796	0	5,250	0	0.00
688.000 Script Rebates	29,834	25,000	26,000	30,000	20.00
690.000 Misc.-Public Service	-2,521	5,000	2,000	5,000	0.00
690.500 Public Works - Signs	5,726	1,500	2,800	2,000	33.33
691.000 Misc. Public Works	310	1,000	550	1,000	0.00
692.000 Misc. Public Safety	4,302	5,000	3,500	4,000	-20.00
692.100 OUIL ordinance fees	3,996	2,000	4,100	4,000	100.00
693.000 Gain on Sale of Investments	3,900	0	0	0	0.00
694.000 Misc. Other	30,012	35,000	4,000	35,000	0.00
694.001 E-911 Proceeds	30,506	35,000	45,074	40,000	14.29
694.002 Lease Payment - Kroger	102,000	102,000	59,680	0	-100.00
695.000 Compensible Wages Refunded	79	0	28	0	0.00



	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL					
Revenues					
Dept: 671.000 OTHER REVENUE					
Acct Class: 6710 OTHER REVENUE					
696.000 Over and Short					
Total OTHER REVENUE	55	0	203	0	0.00
Total OTHER REVENUE	358,996	211,500	153,185	121,000	-42.79
Total OTHER REVENUE	358,996	211,500	153,185	121,000	-42.79
Dept: 695.000 OTHER FINANCING SOURCES					
Acct Class: 6950 OTHER FINANCING SOURCES					
697.000 Appropriation of Fund Balance					
Total OTHER FINANCING SOURCES	0	200,000	0	206,000	3.00
Total OTHER FINANCING SOURCES	0	200,000	0	206,000	3.00
Total OTHER FINANCING SOURCES	0	200,000	0	206,000	3.00
Total Revenues	12,883,684	12,522,690	12,213,590	12,455,696	-0.53

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	
Fund: 101 - GENERAL					
Expenditures					
Dept: 136.000 MUNICIPAL COURT					
Acct Class: 7010 PERSONNEL SERVICES					
702.000 Salaries & Wages					
702.001 Overtime	139,680	145,000	145,000	147,200	1.52
703.000 Visiting Judge	160	1,000	500	1,000	0.00
715.000 FICA Expense	550	1,000	500	1,000	0.00
716.000 Insurance/Hospital	10,648	11,200	11,200	11,500	2.68
Total PERSONNEL SERVICES	12,279	12,000	10,820	12,500	4.17
	163,317	170,200	168,020	173,200	1.76
Acct Class: 7260 SUPPLIES AND MATERIALS					
757.000 Supplies	5,364	5,500	4,000	5,500	0.00
778.000 Equipment Repair & Service	1,849	2,400	2,950	3,000	25.00
Total SUPPLIES AND MATERIALS	7,213	7,900	6,950	8,500	7.59
Acct Class: 8000 OTHER SERVICES AND CHARGES					
831.000 Contractual Service	47,909	57,000	23,000	36,000	-36.84
835.000 Jurors / Witness Fees	0	500	400	500	0.00
836.000 Attorneys Fees	12,110	12,000	11,500	12,000	0.00
853.000 Telephone	657	700	720	700	0.00
958.000 Dues & Subscriptions	1,791	4,000	3,400	3,500	-12.50
960.000 Conference	852	2,000	1,850	1,500	-25.00
961.000 Training & Schooling	348	400	400	400	0.00
Total OTHER SERVICES AND CHARGES	63,668	76,600	41,270	54,600	-28.72
Acct Class: 9700 CAPITAL OUTLAY					
977.000 New Equipment	1,942	0	0	2,800	0.00
Total CAPITAL OUTLAY	1,942	0	0	2,800	0.00
Total MUNICIPAL COURT	236,140	254,700	216,240	239,100	-6.12
Dept: 170.000 GENERAL GOVERNMENT					
Acct Class: 7010 PERSONNEL SERVICES					
702.000 Salaries & Wages					
702.001 Overtime	599,769	540,000	549,000	540,000	0.00
702.193 Election Workers	4,128	4,000	1,000	4,000	0.00
702.195 Staff Wages - Elections	3,050	6,500	6,180	6,500	0.00
702.247 Wages - Board of Review	5,724	4,000	15,130	10,000	150.00
715.000 FICA Expense	2,250	2,000	2,000	2,000	0.00
716.000 Insurance/Hospital	44,959	42,000	43,410	42,000	0.00
719.000 M.E.S.A. Reimbursement	102,965	91,000	103,458	91,000	0.00
Total PERSONNEL SERVICES	22,094	8,000	8,000	8,000	0.00
	784,938	697,500	728,178	703,500	0.86
Acct Class: 7260 SUPPLIES AND MATERIALS					
729.000 Stationery/Printing	2,294	2,000	1,000	2,000	0.00
730.000 Postage	16,776	21,000	16,500	20,000	-4.76
731.000 Publication of Notices	7,268	9,000	5,000	7,000	-22.22
731.195 Publication - Election Notices	2,500	3,000	0	3,000	0.00
732.000 Ordinance Expense	0	1,000	1,698	1,000	0.00
757.000 Supplies	7,983	13,000	10,000	10,000	-23.08
757.195 Supplies - Election	7,706	9,000	7,800	9,000	0.00
778.000 Equipment Repair & Service	13,338	12,000	12,000	12,000	0.00
Total SUPPLIES AND MATERIALS	57,865	70,000	53,998	64,000	-8.57
Acct Class: 8000 OTHER SERVICES AND CHARGES					
808.000 Auditing Services	33,330	27,500	27,500	34,000	23.64
819.000 Beautification	1,512	2,000	4,500	3,000	50.00
821.000 Historical	10,650	2,000	5,500	2,000	0.00
825.000 Legal Fees	46,044	60,000	55,000	50,000	-16.67
827.000 Assessment & Tax Services	37,277	37,000	37,000	37,000	0.00
853.000 Telephone	7,090	12,000	14,388	11,000	-8.33

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL					
Expenditures					
Dept: 170.000 GENERAL GOVERNMENT					
Acct Class: 8000 OTHER SERVICES AND CHARGES					
861.000 Gas & Oil	1,865	2,000	2,000	2,000	0.00
880.000 Sundry Supplies	18,170	20,000	12,000	15,000	-25.00
939.000 Automotive	3,434	4,000	3,950	4,000	0.00
951.278 News Publications	12,730	15,000	13,500	15,000	0.00
958.000 Dues & Subscriptions	8,979	11,500	11,500	11,500	0.00
960.000 Conference	4,471	4,000	4,200	4,000	0.00
961.000 Training & Schooling	10,875	12,000	12,050	12,000	0.00
962.000 Personnel Expense	5,525	6,000	5,900	6,000	0.00
Total OTHER SERVICES AND CHARGES	201,952	215,000	208,988	206,500	-3.95
Acct Class: 9700 CAPITAL OUTLAY					
980.000 Office Equipment & Furniture	0	3,000	3,000	3,000	0.00
Total CAPITAL OUTLAY	0	3,000	3,000	3,000	0.00
Total GENERAL GOVERNMENT	1,044,755	985,500	994,164	977,000	-0.86
Dept: 300.000 PUBLIC SAFETY - POLICE					
Acct Class: 7010 PERSONNEL SERVICES					
702.000 Salaries & Wages	2,976,417	2,965,000	2,965,000	2,981,402	0.55
702.001 Overtime	186,550	210,000	251,760	230,000	9.52
702.002 Marine Patrol	0	2,000	2,000	2,000	0.00
715.000 FICA Expense	67,549	70,000	70,000	70,000	0.00
716.000 Insurance/Hospital	469,221	460,000	501,038	490,000	6.52
Total PERSONNEL SERVICES	3,699,736	3,707,000	3,789,798	3,773,402	1.79
Acct Class: 7260 SUPPLIES AND MATERIALS					
725.000 Uniforms	21,134	28,084	28,000	25,000	-10.98
730.000 Postage	288	400	500	400	0.00
757.000 Supplies	38,245	31,400	21,000	22,300	-28.98
761.000 Prisoners Expense	2,625	3,500	2,900	3,000	-14.29
778.000 Equipment Repair & Service	18,562	20,000	32,880	25,000	25.00
781.000 Parking Meters	1,969	1,000	1,800	3,000	200.00
786.000 Signs	3,308	8,000	8,000	8,000	0.00
Total SUPPLIES AND MATERIALS	86,131	92,384	95,080	86,700	-6.15
Acct Class: 8000 OTHER SERVICES AND CHARGES					
830.000 Cont. Sserv - Lein & Pagors	1,510	1,000	1,300	1,000	0.00
831.000 Contractual Service	26,515	38,888	39,000	34,000	-12.57
831.001 Ambulance Service Contract	181,315	145,000	110,000	110,302	-23.93
832.000 Youth Assistance Program	9,462	5,000	0	0	-100.00
850.000 Radio System	29,454	32,000	32,000	32,000	0.00
853.000 Telephone	12,046	12,000	12,000	12,000	0.00
861.000 Gas & Oil	48,293	55,000	55,000	65,000	18.18
880.000 Sundry Supplies	404	2,000	1,500	1,000	-50.00
925.000 Signal System	23,249	12,000	17,000	12,000	0.00
939.000 Automotive	31,101	32,000	24,000	32,000	0.00
958.000 Dues & Subscriptions	2,620	3,500	3,200	3,000	-14.29
960.000 Conference	0	2,000	2,000	1,000	-50.00
961.000 Training & Schooling	4,238	15,000	15,000	12,000	-20.00
962.000 Personnel Expense	3,155	6,000	6,500	6,000	0.00
963.000 Support Unit	951	2,000	2,000	2,000	0.00
Total OTHER SERVICES AND CHARGES	374,313	363,388	320,500	323,302	-11.03
Acct Class: 9700 CAPITAL OUTLAY					
977.000 New Equipment	4,940	33,767	33,767	10,000	-70.39
Total CAPITAL OUTLAY	4,940	33,767	33,767	10,000	-70.39
Total PUBLIC SAFETY - POLICE	4,165,120	4,196,539	4,239,145	4,193,404	-0.07

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL					
Expenditures					
Dept: 335.000 PUBLIC SAFETY - FIRE					
Acct Class: 7010 PERSONNEL SERVICES					
702.000 Salaries & Wages	260,846	261,000	266,000	261,000	0.00
702.001 Overtime	32,608	25,000	38,000	30,000	20.00
715.000 FICA Expense	4,189	4,000	4,580	4,000	0.00
716.000 Insurance/Hospital	29,003	30,000	36,569	34,000	13.33
Total PERSONNEL SERVICES	326,646	320,000	345,149	329,000	2.81
Acct Class: 7260 SUPPLIES AND MATERIALS					
725.000 Uniforms	4,510	6,000	6,000	6,000	0.00
757.000 Supplies	8,503	12,000	10,000	15,000	25.00
768.000 Laundry	7,316	8,000	7,800	8,000	0.00
Total SUPPLIES AND MATERIALS	20,329	26,000	23,800	29,000	11.54
Acct Class: 8000 OTHER SERVICES AND CHARGES					
850.000 Radio System	17,072	18,000	18,000	18,000	0.00
853.000 Telephone	3,481	4,000	3,410	4,000	0.00
861.000 Gas & Oil	1,359	3,500	4,000	3,500	0.00
880.000 Sundry Supplies	521	1,000	1,000	1,000	0.00
933.000 Equipment Repair - Non Auto	3,517	3,400	3,400	5,000	47.06
939.000 Automotive	4,313	6,400	6,400	6,400	0.00
944.000 Hydrant Rental	10,000	10,000	10,000	10,000	0.00
958.000 Dues & Subscriptions	950	2,000	2,500	2,000	0.00
960.000 Conference	0	1,000	1,000	1,000	0.00
961.000 Training & Schooling	3,632	5,000	5,000	4,000	-20.00
962.000 Personnel Expense	75	1,000	1,000	500	-50.00
Total OTHER SERVICES AND CHARGES	44,919	55,300	55,710	55,400	0.18
Acct Class: 9700 CAPITAL OUTLAY					
977.000 New Equipment	0	1,500	2,254	1,500	0.00
Total CAPITAL OUTLAY	0	1,500	2,254	1,500	0.00
Total PUBLIC SAFETY - FIRE	391,894	402,800	426,913	414,900	3.00
Dept: 370.000 PUBLIC SERVICE					
Acct Class: 7010 PERSONNEL SERVICES					
702.000 Salaries & Wages	165,247	180,000	171,075	170,100	-5.50
702.001 Overtime	610	500	500	0	-100.00
715.000 FICA Expense	12,628	14,000	13,090	13,000	-7.14
716.000 Insurance/Hospital	33,140	32,000	32,211	32,000	0.00
Total PERSONNEL SERVICES	211,625	226,500	216,876	215,100	-5.03
Acct Class: 7260 SUPPLIES AND MATERIALS					
757.000 Supplies	3,895	4,500	4,510	4,000	-11.11
Total SUPPLIES AND MATERIALS	3,895	4,500	4,510	4,000	-11.11
Acct Class: 8000 OTHER SERVICES AND CHARGES					
820.000 Consultant	3,175	12,000	12,000	5,000	-58.33
822.000 Plumbing Inspection	8,370	10,000	10,000	10,000	0.00
828.000 Tree Maintenance	179,387	200,000	145,000	125,000	-37.50
840.000 Extermination Services	2,290	5,000	5,000	5,000	0.00
853.000 Telephone	1,068	2,000	2,000	2,000	0.00
861.000 Gas & Oil	893	1,000	1,200	1,000	0.00
939.000 Automotive	1,717	2,000	2,000	2,000	0.00
958.000 Dues & Subscriptions	1,139	1,000	1,400	1,000	0.00
960.000 Conference	0	1,000	1,000	1,000	0.00
961.000 Training & Schooling	1,258	1,000	500	1,000	0.00
Total OTHER SERVICES AND CHARGES	199,296	235,000	180,100	153,000	-34.89
Acct Class: 9700 CAPITAL OUTLAY					
977.000 New Equipment	0	1,500	1,500	2,300	53.33

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL					
Expenditures					
Dept: 370.000 PUBLIC SERVICE					
Total CAPITAL OUTLAY	0	1,500	1,500	2,300	53.33
Total PUBLIC SERVICE	414,816	467,500	402,986	374,400	-19.91
Dept: 440.000 PUBLIC WORKS					
Acct Class: 7010 PERSONNEL SERVICES					
702.000 Salaries & Wages					
702.001 Overtime	187,232	160,000	160,000	160,000	0.00
715.000 FICA Expense	2,735	5,000	2,240	5,000	0.00
716.000 Insurance/Hospital	16,514	14,000	14,705	14,000	0.00
Total PERSONNEL SERVICES	273,972	265,000	291,239	270,000	1.89
	480,454	444,000	468,184	449,000	1.13
Acct Class: 7260 SUPPLIES AND MATERIALS					
725.000 Uniforms					
757.000 Supplies	10,728	10,000	10,500	10,000	0.00
786.000 Signs	12,386	13,000	13,690	13,000	0.00
Total SUPPLIES AND MATERIALS	942	4,000	4,000	4,000	0.00
	24,056	27,000	28,190	27,000	0.00
Acct Class: 8000 OTHER SERVICES AND CHARGES					
853.000 Telephone	7,635	8,500	7,800	8,000	-5.88
861.000 Gas & Oil	1,925	3,700	4,000	3,700	0.00
928.000 Natural Gas	18,830	20,000	23,000	20,000	0.00
931.000 Buildings & Structures	48,625	20,000	20,000	25,000	25.00
933.000 Equipment Repair - Non Auto	2,133	7,000	4,500	7,000	0.00
939.000 Automotive	2,668	7,000	5,500	5,000	-28.57
943.000 Equipment Rental	0	1,000	500	1,000	0.00
958.000 Dues & Subscriptions	665	600	700	600	0.00
960.000 Conference	0	2,000	0	2,000	0.00
961.000 Training & Schooling	1,857	2,000	1,950	2,000	0.00
962.000 Personnel Expense	56,950	60,000	59,500	55,000	-8.33
Total OTHER SERVICES AND CHARGES	141,288	131,800	127,450	129,300	-1.90
Acct Class: 9700 CAPITAL OUTLAY					
977.000 New Equipment	4,336	6,700	6,700	8,300	23.88
Total CAPITAL OUTLAY	4,336	6,700	6,700	8,300	23.88
Total PUBLIC WORKS	650,134	609,500	630,524	613,600	0.67
Dept: 445.000 DRAINS					
Acct Class: 7010 PERSONNEL SERVICES					
702.000 Salaries & Wages					
702.001 Overtime	9,527	20,000	20,000	20,000	0.00
715.000 FICA Expense	266	1,000	750	1,000	0.00
Total PERSONNEL SERVICES	623	2,000	800	2,000	0.00
	10,417	23,000	21,550	23,000	0.00
Acct Class: 7260 SUPPLIES AND MATERIALS					
757.000 Supplies					
Total SUPPLIES AND MATERIALS	0	1,000	600	1,000	0.00
	0	1,000	600	1,000	0.00
Acct Class: 8000 OTHER SERVICES AND CHARGES					
861.000 Gas & Oil	3,728	1,300	4,110	4,000	207.69
933.000 Equipment Repair - Non Auto	939	500	450	500	0.00
939.000 Automotive	1,871	3,000	8,000	3,000	0.00
Total OTHER SERVICES AND CHARGES	6,538	4,800	12,560	7,500	56.25
Total DRAINS	16,955	28,800	34,710	31,500	9.38
Dept: 528.000 RUBBISH COLLECTION					
Acct Class: 7010 PERSONNEL SERVICES					
702.000 Salaries & Wages	512,062	485,000	495,000	440,300	-9.22

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL					
Expenditures					
Dept: 528.000 RUBBISH COLLECTION					
Acct Class: 7010 PERSONNEL SERVICES					
702.001 Overtime					
715.000 FICA Expense	17,918	19,000	15,000	19,000	0.00
Total PERSONNEL SERVICES	39,170	41,000	37,600	39,000	-4.88
	569,150	545,000	547,600	498,300	-8.57
Acct Class: 7260 SUPPLIES AND MATERIALS					
757.000 Supplies	934	2,000	1,850	2,000	0.00
Total SUPPLIES AND MATERIALS	934	2,000	1,850	2,000	0.00
Acct Class: 8000 OTHER SERVICES AND CHARGES					
861.000 Gas & Oil	55,362	60,000	66,000	70,000	16.67
933.000 Equipment Repair - Non Auto	9,569	6,000	6,260	10,000	66.67
939.000 Automotive	25,621	35,000	28,500	30,000	-14.29
945.000 Refuse Disposal & Composting	134,653	170,000	138,000	140,000	-17.65
Total OTHER SERVICES AND CHARGES	225,206	271,000	238,760	250,000	-7.75
Total RUBBISH COLLECTION	795,289	818,000	788,210	750,300	-8.28
Dept: 530.000 DPW - Leaf Collection					
Acct Class: 7010 PERSONNEL SERVICES					
702.000 Salaries & Wages	38,024	40,000	40,000	40,000	0.00
702.001 Overtime	7,752	8,000	5,147	8,000	0.00
715.000 FICA Expense	3,493	4,000	4,192	4,000	0.00
Total PERSONNEL SERVICES	49,269	52,000	49,339	52,000	0.00
Acct Class: 7260 SUPPLIES AND MATERIALS					
757.000 Supplies	665	2,000	1,500	1,000	-50.00
Total SUPPLIES AND MATERIALS	665	2,000	1,500	1,000	-50.00
Acct Class: 8000 OTHER SERVICES AND CHARGES					
933.000 Equipment Repair - Non Auto	5,107	0	7,791	20,000	0.00
943.000 Equipment Rental	11,509	8,000	14,730	15,000	87.50
945.000 Refuse Disposal & Composting	24,572	30,000	23,280	25,000	-16.67
962.000 Personnel Expense	17,640	25,000	15,840	25,000	0.00
Total OTHER SERVICES AND CHARGES	58,828	63,000	61,641	85,000	34.92
Total DPW - Leaf Collection	108,761	117,000	112,480	138,000	17.95
Dept: 751.001 PARKS & REC. - PIER PARK					
Acct Class: 7010 PERSONNEL SERVICES					
702.000 Salaries & Wages	727,278	766,830	766,830	745,256	-2.81
702.001 Overtime	13,641	15,500	16,500	15,500	0.00
715.000 FICA Expense	56,034	60,800	60,800	60,800	0.00
716.000 Insurance/Hospital	56,886	59,600	67,400	59,600	0.00
Total PERSONNEL SERVICES	853,839	902,730	911,530	881,156	-2.39
Acct Class: 7260 SUPPLIES AND MATERIALS					
725.000 Uniforms	3,385	5,000	5,500	4,000	-20.00
757.000 Supplies	42,098	40,000	40,000	40,000	0.00
758.000 Pool Supplies	14,858	17,880	17,880	18,612	4.09
786.000 Signs	5,928	4,000	4,000	4,000	0.00
Total SUPPLIES AND MATERIALS	66,270	66,880	67,380	66,612	-0.40
Acct Class: 8000 OTHER SERVICES AND CHARGES					
826.000 Recreation Programs	27,965	29,290	34,000	30,335	3.57
826.500 Rec. Programs - Swim Team	9,310	8,500	5,000	5,000	-41.18
831.000 Contractual Service	7,132	9,085	9,300	12,799	40.88
838.000 Special Events	18,779	16,050	16,050	13,400	-16.51
853.000 Telephone	6,345	6,500	9,500	6,500	0.00
861.000 Gas & Oil	3,051	3,000	3,600	3,000	0.00

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL					
Expenditures					
Dept: 751.001 PARKS & REC. - PIER PARK					
Acct Class: 8000 OTHER SERVICES AND CHARGES					
880.000 Sundry Supplies	1,881	2,255	2,200	2,255	0.00
921.000 Electric Power	57,671	60,000	60,000	60,000	0.00
927.000 Water	10,200	3,200	3,200	10,200	218.75
928.000 Natural Gas	37,395	45,000	39,000	40,000	-11.11
931.000 Buildings & Structures	42,903	37,150	34,310	33,900	-8.75
933.000 Equipment Repair - Non Auto	5,620	5,000	6,190	6,000	20.00
936.002 Park/Grounds Repair & Maint	14,039	15,600	15,600	14,600	-6.41
936.003 Harbor Repair & Maintenance	45,048	29,650	31,000	29,450	-0.67
939.000 Automotive	1,768	2,500	2,750	2,500	0.00
958.000 Dues & Subscriptions	3,398	2,100	2,800	750	-64.29
960.000 Conference	1,626	2,000	2,000	2,000	0.00
961.000 Training & Schooling	1,209	2,000	2,000	2,000	0.00
962.000 Personnel Expense	528	400	800	400	0.00
Total OTHER SERVICES AND CHARGES	295,869	279,280	279,300	275,089	-1.50
Acct Class: 9700 CAPITAL OUTLAY					
977.000 New Equipment	7,953	14,850	14,850	8,000	-46.13
Total CAPITAL OUTLAY	7,953	14,850	14,850	8,000	-46.13
Total PARKS & REC. - PIER PARK	1,223,930	1,263,740	1,273,060	1,230,857	-2.60
Dept: 751.002 PARKS & REC. - KERBY FIELD					
Acct Class: 7010 PERSONNEL SERVICES					
702.000 Salaries & Wages	11,624	10,842	11,000	11,440	5.52
702.001 Overtime	0	500	250	200	-60.00
715.000 FICA Expense	876	975	1,000	975	0.00
Total PERSONNEL SERVICES	12,499	12,317	12,250	12,615	2.42
Acct Class: 7260 SUPPLIES AND MATERIALS					
757.000 Supplies	484	1,000	1,050	1,000	0.00
757.364 Kerby Field - Dog Park	1,132	1,000	750	1,000	0.00
Total SUPPLIES AND MATERIALS	1,616	2,000	1,800	2,000	0.00
Acct Class: 8000 OTHER SERVICES AND CHARGES					
927.000 Water	2,426	3,000	3,000	3,000	0.00
931.000 Buildings & Structures	370	4,000	4,155	3,000	-25.00
936.002 Park/Grounds Repair & Maint	3,368	6,750	5,000	5,170	-23.41
Total OTHER SERVICES AND CHARGES	6,164	13,750	12,155	11,170	-18.76
Acct Class: 9700 CAPITAL OUTLAY					
977.000 New Equipment	0	1,000	489	1,000	0.00
Total CAPITAL OUTLAY	0	1,000	489	1,000	0.00
Total PARKS & REC. - KERBY FIELD	20,280	29,067	26,694	26,785	-7.85
Dept: 850.000 OTHER FUNCTIONS					
Acct Class: 7010 PERSONNEL SERVICES					
716.001 GERS Health Ins. & Pension	805,310	921,179	926,161	974,838	5.83
716.002 PSRS Health Ins. & Pension	361,000	558,960	558,960	764,347	36.74
717.000 Insurance - Group Life/AD&D	12,579	13,500	11,150	13,000	-3.70
Total PERSONNEL SERVICES	1,178,889	1,493,639	1,496,271	1,752,185	17.31
Acct Class: 7260 SUPPLIES AND MATERIALS					
757.000 Supplies	7,959	9,000	11,128	9,000	0.00
778.000 Equipment Repair & Service	3,642	6,000	4,860	6,000	0.00
Total SUPPLIES AND MATERIALS	11,601	15,000	15,988	15,000	0.00
Acct Class: 8000 OTHER SERVICES AND CHARGES					
811.000 Janitorial Maintenance	18,432	18,500	18,500	18,500	0.00

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL					
Expenditures					
Dept: 850.000 OTHER FUNCTIONS					
Acct Class: 8000 OTHER SERVICES AND CHARGES					
823.000 Appraisal Service	0	0	2,000	0	0.00
831.000 Contractual Service	11,608	8,000	9,000	8,000	0.00
913.000 Insurance Claims Paid	1,715	5,000	2,000	5,000	0.00
914.000 Insurance General	187,846	190,000	190,000	190,000	0.00
921.000 Electric Power	49,147	55,000	50,825	55,000	0.00
923.000 R.O.W. Plantings & Structures	28,673	20,000	25,000	20,000	0.00
926.000 Street Lighting	369,790	330,000	345,000	330,000	0.00
927.000 Water	5,812	5,000	6,000	5,000	0.00
928.000 Natural Gas	29,150	30,000	30,000	30,000	0.00
931.000 Buildings & Structures	3,826	20,000	5,000	20,000	0.00
936.000 Repairs & Maint.	62,632	41,000	61,000	41,000	0.00
936.001 Repairs & Maint. - M. O. Lot	2,234	2,000	2,100	2,000	0.00
964.000 Tax Tribunal Refunds	1,582	5,000	3,000	5,000	0.00
Total OTHER SERVICES AND CHARGES	772,447	729,500	749,425	729,500	0.00
Total OTHER FUNCTIONS	1,962,938	2,238,139	2,261,684	2,496,685	11.55
Dept: 890.000 CONTINGENCY					
Acct Class: 8000 OTHER SERVICES AND CHARGES					
941.000 Contingency	74,622	255,105	200,000	75,000	-70.60
941.001 Mack&Moross/Kroger	-6,093	26,800	59,915	0	-100.00
Total OTHER SERVICES AND CHARGES	68,529	281,905	259,915	75,000	-73.40
Total CONTINGENCY	68,529	281,905	259,915	75,000	-73.40
Dept: 965.000 TRANSFERS OUT					
Acct Class: 9990 APPROPRIATION TRANSFERS OUT					
988.202 Transfer to Major Street Fund	100,000	0	0	0	0.00
988.203 Transfer to Local Street Fund	450,000	300,000	300,000	300,000	0.00
988.232 Transfer to Insurance Retent.	50,000	0	0	0	0.00
988.302 To Debt Service for Rec.Bldg.	156,125	184,914	184,914	181,750	-1.71
988.303 Transfer-Debt Service-Harbor	262,975	259,644	259,644	305,100	17.51
988.401 Transfer to Capital Projects	115,070	84,942	84,942	107,315	26.34
988.592 Transfer to Water Fund	0	0	0	0	0.00
Total APPROPRIATION TRANSFERS OUT	1,134,170	829,500	829,500	894,165	-7.80
Total TRANSFERS OUT	1,134,170	829,500	829,500	894,165	7.80
Total Expenditures	12,233,711	12,522,690	12,496,225	12,455,696	-0.53



**BUDGET SUMMARY**  
**2011 - 2012**  
**General Fund**

Means of Financing:

Taxes	\$ 9,466,696
Licenses and Permits	264,000
Federal and State Grants	9,800
State Shared Revenue	654,500
Charges for Service	1,276,200
Fines / Forfeitures	307,500
Interest Income	150,000
Other Revenue	121,000
Fund Balance Appropriation	<u>206,000</u>

Total Means of Financing	<u>\$ 12,455,696</u>
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Estimated Requirements:

Personnel Services	\$ 8,862,458
Supplies and Materials	306,812
Other Services & Charges	2,280,361
Contingency	75,000
Capital Outlay	36,900
Transfer to Other Funds	<u>894,165</u>

Total Estimated Requirements	<u>\$ 12,455,696</u>
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*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  
2011 - 2012

Application of Fund Balance

Undesignated Fund Balance, July 1, 2010		\$ 2,760,810
Revenues: Estimated to June 30, 2011	\$ 12,213,590	
Expenditures: Estimated to June 30, 2011	<u>12,496,225</u>	
Estimated Reduction to Undesignated Fund Balance		<u>(282,635)</u>
Estimated Undesignated Fund Balance, June 30, 2011		<u>\$ 2,478,175</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  
2011 - 2012**

**Major Street Fund**

Means of Financing:

State Grant - Act 51 MVHF	\$ 360,000	
Interest Income	100	
	<hr/>	
Total Means of Financing		<u>\$ 360,100</u>

Estimated Requirements:

Personnel Services	\$ 123,500	
Supplies & Materials	93,600	
Other Services & Charges	48,000	
Transfer to L/S Fund	95,000	
	<hr/>	
Total Estimated Requirements		<u>\$ 360,100</u>

**Local Street Fund**

Means of Financing:

State Grant - Act 51 MVHF	\$ 145,000	
Interest Income	1,000	
Transfer from General Fund	300,000	
Transfer from M/S Fund	95,000	
	<hr/>	
Total Means of Financing		<u>\$ 541,000</u>

Estimated Requirements:

Personnel Services	\$ 403,690	
Supplies & Materials	114,660	
Other Services & Charges	22,650	
	<hr/>	
Total Estimated Requirements		<u>\$ 541,000</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**  
2011 - 2012

**Recycling Program Fund**

Means of Financing:

Charges for Service	\$	105,000	
Interest Income		10	
Fund Balance Appropriation		5,490	
Total Means of Financing		110,500	\$ 110,500

Estimated Requirements:

Supplies & Materials	\$	500	
Other Services & Charges		110,000	
Total Estimated Requirements		110,500	\$ 110,500

**Insurance Retention Fund**

Means of Financing:

Interest Income	\$	20,000	
Fund Balance Appropriation		100,000	
Total Means of Financing		120,000	\$ 120,000

Estimated Requirements:

Contractual Services	\$	45,000	
Benefit Payments		75,000	
Total Estimated Requirements		120,000	\$ 120,000

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

**BUDGET SUMMARY  
2011 - 2012**

**Community Development Block Grant Fund**

Means of Financing:

Federal Grant	\$ 50,220	
	<u>50,220</u>	
Total Means of Financing		<u>\$ 50,220</u>

Estimated Requirements:

Administration	\$ 6,200	
ADA Improvements	44,020	
	<u>44,020</u>	
Total Estimated Requirements		<u>\$ 50,220</u>

**Debt Service Fund**

Means of Financing:

Transfer from General Fund	\$ 487,050	
	<u>487,050</u>	
Total Means of Financing		<u>\$ 487,050</u>

Estimated Requirements:

Pier Park Building Bond	\$ 181,750	
Pier Park Harbor Bond	305,100	
Paying Agent Fees	200	
	<u>305,300</u>	
Total Estimated Requirements		<u>\$ 487,050</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  
2011 - 2012**

**Summary of Outstanding Bonds and Current Requirements**

Issue	Principal Outstanding 7/1/2011	2011 - 2012 Requirements	
		Principal	Interest
1999 SRF Loan *	\$ 4,275,000	\$ 380,000	\$ 106,876
2007 Bond Defeasance *	2,080,000	165,000	83,200
2004 Water Plant Bond **	1,312,500	56,250	52,800
<b>Subtotal - Water &amp; Sewer</b>	<b>\$ 7,667,500</b>	<b>\$ 601,250</b>	<b>\$ 242,876</b>
2004 Pier Park Bond **	\$ 2,187,500	\$ 93,750	\$ 88,000
2005 Pier Park Bond ***	3,925,000	150,000	155,100
<b>Subtotal - Debt Service</b>	<b>\$ 6,112,500</b>	<b>\$ 243,750</b>	<b>\$ 243,100</b>
<b>Total Outstanding Debt</b>	<b>\$ 13,780,000</b>		
Total 2011 - 2012 Debt Requirement		<b>\$ 845,000</b>	<b>\$ 485,976</b>

**Summary of Future Requirements by Fiscal Year - Debt Service Fund**

Fiscal Year Ending June 30	Principal	Interest	Total
2013	\$243,750	\$234,100	\$477,850
2014	293,750	222,256	516,006
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
	<b>\$ 5,868,750</b>	<b>\$ 1,856,613</b>	<b>\$ 7,725,363</b>

\*\* This bond issue pays for \$2,500,000 in Pier Park improvements (Governmental Fund Type) and \$1,500,000 in Water & Sewer Fund improvements (Proprietary Fund Type).

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

Michigan statutes allow municipalities to issue general obligation bonds in an amount not to exceed 10% of state equalized value. Grosse Pointe Farms currently has outstanding less than 2% of the authorized amount.

**WATER & SEWER FUND  
2011 - 2012**

**Summary of Outstanding Bonds and Current Requirements**

Issue	Principal Outstanding 7/1/2011	2011 - 2012 Requirements	
		Principal	Interest
1999 SRF Loan *	\$ 4,275,000	\$ 380,000	\$ 106,876
2007 Bond Defeasance *	2,080,000	165,000	83,200
2004 Water Plant Bond **	1,312,500	56,250	52,800
<b>Total - Water &amp; Sewer</b>	<b>\$ 7,667,500</b>	<b>\$ 601,250</b>	<b>\$ 242,876</b>

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

Fiscal Year Ending June 30	Principal	Interest	Total
2013	\$636,250	\$224,525	\$860,775
2014	646,250	204,644	850,894
2015	670,000	184,091	854,091
2016	705,000	163,403	868,403
2017	715,000	141,794	856,794
2018	743,750	119,527	863,277
2019	778,750	96,627	875,377
2020	808,750	72,361	881,111
2021	837,500	46,611	884,111
2022	112,500	20,241	132,741
2023	131,250	15,131	146,381
2024	131,250	9,471	140,721
2025	150,000	3,300	153,300
	<b>\$ 7,066,250</b>	<b>\$ 1,301,725</b>	<b>\$ 8,367,975</b>

\* These are obligations of the Water & Sewer Fund, and are included on this spreadsheet for informational purposes only.

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

\*\* This bond issue pays for \$2,500,000 in Pier Park improvements (Governmental Fund Type) and \$1,500,000 in Water & Sewer Fund improvements (Proprietary Fund Type).

Michigan statutes allow municipalities to issue general obligation bonds in an amount not to exceed 10% of state equalized value. Grosse Pointe Farms currently has outstanding less than 2% of the authorized amount.

BUDGET SUMMARY  
2011 - 2012

Capital Projects Fund

Means of Financing:

Transfer from General Fund	\$ 107,315	
Fund Balance Appropriation	100,000	
Interest Income	<u>13,585</u>	
Total Means of Financing		<u>\$ 220,900</u>

Estimated Requirements:

Capital Outlay:

Vehicles & Equipment - Public Safety - Police	\$ 71,900	
Kerby Field - Site Improvements	100,000	
Pier Park Splash Pad	<u>49,000</u>	
Total Estimated Requirements		<u>\$ 220,900</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.*



**GOVERNMENTAL FUNDS SUMMARY  
2011 - 2012**

Governmental Fund	Estimated Fund Balance 7/1/2011	Budget 2011 - 2012		Estimated Fund Balance 6/30/2012
		Means of Financing	Estimated Requirements	
General Fund	\$ 2,478,175	\$ 12,249,696	\$ 12,455,696	\$ 2,272,175
Major Street Fund	46,055	360,100	360,100	46,055
Local Street Fund	133,150	541,000	541,000	133,150
Recycling Fund	105,156	105,010	110,500	99,666
Comm. Dev. Block Gr.	-	50,220	50,220	-
Debt Service Fund	-	487,050	487,050	-
Capital Projects Fund	1,128,722	120,900	220,900	1,028,722
Insurance Retention	530,548	20,000	120,000	430,548