CITY OF SYLVAN LAKE

2014-2015 BUDGET

COUNCIL

ADOPTED MAY 28, 2014

CITY OF SYLVAN LAKE
2014-2015 BUDGET
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CITY OF SYLVAN LAKE * 1820 Inverness, Sylvan Lake, MI 48320 * (248) 682-1440 * (248) 682-7721

MILLAGE RATE RESOLUTION
Fiscal Year 2014-2015

BE IT RESOLVED that the annual millage rate for the City of Sylvan Lake for the fiscal year 2014-2015 without the debt millage, be set as follows:

GENERAL OPERATING	6.8941
2-Mill General Operating	2.0000
5-Mill Public Safety	5.0000
GARBAGE AND RUBBISH	2.0000
LIBRARY	0.2249
COMMUNITY PROMOTION/ECONOMIC DEV	0.6250
	16.7440

BE IT FURTHER RESOLVED that a millage rate for the City of Sylvan Lake for the fiscal year 2014-2015 be set at 23.6168 composed of the following:

GENERAL OPERATING	6.8941
2-Mill General Operating	2.0000
5-Mill Public Safety	5.0000
GARBAGE AND RUBBISH	2.0000
LIBRARY	0.2249
COMMUNITY PROMOTION/ECONOMIC DEV.	0.6250
DEBT	
Combined W/S and St/Drn Debt	6.1982
Community Center Bond	0.5854
County Drain	0.0774
TOTAL MILLAGE TO BE LEVIED	23.6050

APPROPRIATION RESOLUTION

Fiscal Year 2014-2015

BE IT RESOLVED that this resolution shall be the General Appropriation Act of the City of Sylvan Lake for the fiscal year July 1, 2014 through June 30, 2015, the Act to make appropriations and to provide for the disposition of all income received by the City of Sylvan Lake.

BE IT FURTHER RESOLVED that the total revenue for the fiscal year beginning July 1, 2014, and ending June 30, 2015, is as follows:

GENERAL FUND

Property Taxes and Interest	$ 1,161,423
Licenses and Permits	13,975
Federal Grants	8,000
State Revenues	131,997
Summer Programs	86,510
Charges Between Depts.	70,100
Police Related	76,120
Interest Earnings	5,200
Lease/Rentals/ROW Use	71,950
Miscellaneous	11,090
Cable TV	31,366
Donations	1,700
Reimbursements	2,050
Appropriation to FB	184,625
GENERAL FUND REVENUES	$1,856,106

BE IT FURTHER RESOLVED that the expenditures for the fiscal year beginning July 1, 2014, and ending June 30, 2015, are hereby appropriated on an activity and fund total basis as follows:

GENERAL FUND

City Council	$ 2,750
City Manager	13,136
Audit	6,549
Assessing	22,660
Board of Review	650
Clerk Treasurer	39,199
Elections	10,163
Community Center	68,258
City Hall	63,678
Attorney	58,000
CDBG	8,000
Police	523,470
Fire	309,258
Planning/Zoning	73,336
Animal Control	1,800
Public Works	39,336
Street Lights	23,000
Planning Commission	4,730
Parks & Recreation	83,414
Benefits	47,601

Employer Ins and Taxes	78,517
Office Equipment	13,600
Capital Outlay	365,000
Transfer Out	0
GENERAL FUND EXPENDITURES	$1,856,106
MAJOR STREET FUND	$ 90,944
LOCAL STREET FUND	68,295
GARBAGE AND RUBBISH FUND	235,074
COMMUNITY PROMOTION/ECONOMIC DEV.	84,562
BUILDING DEPT	66,500
RVA FUND	33,103
SEWER FUND	728,767
WATER FUND	557,232
MUNICIPAL GARAGE FUND	37,092
LIBRARY FUND	18,025
DEBT SERVICE FUNDS	
County Drains	6,005
Combined W/S and St/Drn Debt	492,990
Community Center Bond	46,810
TOTAL	$4,321,505

BE IT FURTHER RESOLVED that the administration continue to follow the revised Charter and amended ordinances with regard to the budget preparation, implementation and purchasing requirements, including emergency purchases.

BE IT FURTHER RESOLVED that the City Manager be authorized to create new activity centers through the budget, as necessary, and disclose same to the Council through quarterly budget reports. And further, that the City Manager be authorized to make necessary changes between funds, activities, line items and reserves as required by law and authorized by adoption of the budget documents and this Appropriation Resolution. Any adjustments will not change the appropriate fund total for expenses as approved in the resolution and will be disclosed to the Council through quarterly budget reports.

BE IT FURTHER RESOLVED that by approving the Appropriation Resolution, the Council authorizes the expenditures provided for in the budget, in keeping with proper procurement procedures as outlined in the Charter and Purchasing Resolution of September 14, 1983, as amended.

BE IT FURTHER RESOLVED that all transfers from the Contingent account be made upon further action of the Sylvan Lake City Council. Extraordinary expenses not foreseen in this Budget will be disclosed to the Council in keeping with the Charter and State Laws.

NOW, THEREFORE, BE IT RESOLVED that the passage of this annual Appropriation Resolution is authorized for the expenditures cited hereby within the budget documentation incorporated herein.

City of Sylvan Lake Allowable Millage Levy
2014-2015

Headlee Millage Reduction Fraction

			Prior Year Tax Rates	
Prior Year Taxable	78,676,080		General Fund	6.8941
Current Year Taxable	79,925,380		2- Mill (exp. 2019)	2.0000
			5-Mill Public Safety	5.0000
Additions	1,050,580		G&R	2.0000
Losses	935,900		Library	0.2249
CPI	1.016		Total	16.1190

Millage Reduction Fraction (MRF) = **(Prior year Taxable - Losses) x CPI** / **(Current Year Taxable - Additions)**

New MRF = 78,984,023 / 78,874,800 1.00138

New MRF = 1.00000

Current year Millage Reduction Fraction

General Fund	1.0000	x	6.8941	=	6.89410
2-Mill Operating	1.0000	x	2.0000	=	2.00000
5-Mill Public Safety	1.0000	x	5.0000	=	5.00000
G & R	1.0000	x	2.0000	=	2.00000
Library	1.0000	x	0.2249	=	0.22490

PROPOSED TAX RATE

General Fund	**6.8941**
2-Mill Operating	**2.0000**
5-Mill Public Safety	**5.0000**
Rubbish Fund	**2.0000**
Library Fund	**0.2249**

	2013	2014
Real Taxable (value)	75,811,530	77,479,820
Personal Taxable (value)	2,864,550	2,445,560

Proposed Operating Millage to be Levied
2014-2015

General Operating	6.8941
Voted 2-Mill General Operating	2.0000
Voted 5-mill Public Safety Millage	5.0000
Total General and Voted Operating	13.8941
Garbage and Rubbish	2.0000
Library	0.2249
Community Promotion/Economic Development	0.6250
County Drains/Lake Level	0.0774
Total Restricted Operating	2.9273

(Real Taxable x tax rate) + (Personal Taxable x tax rate)

General Fund Tax Collection

77,479,820 x 6.8941 + 2,445,560 x 6.8941
534,154 + 16,860 = 551,014

2-Mill Charter Amendment End date 2021

77,479,820 x 2.0000 + 2,445,560 x 2.0000
154,960 + 4,891 = 159,851

5-Mill Public Safety Millage End date 2023

77,479,820 x 5.0000 + 2,445,560 x 5.0000
387,399 + 12,228 = 399,627

Garbage and Rubbish Fund Tax Collection

77,479,820 x 2.0000 + 2,445,560 x 2.0000
154,960 + 4,891 = 159,851

Library Fund Tax Collection

77,479,820 x 0.2249 + 2,445,560 x 0.2249
17,425 + 550 = 17,975

Community Promotion/Economic Development - maximum 4 mills or $50,000

77,479,820 x 0.6250 + 2,445,560 x 0.6250
48,422 + 1,528 = 49,950

County Drains/Lake Level (real property only)

77,479,820 x 0.0774 = 6,000

Proposed Debt and Total Millage to be Levied
2014-2015

Combined W/S and Street/Drainage Debt	6.1982
Community Center General Obligation Bond	0.5854
Total Debt	6.7836
Total General and Voted Operating from previous page	13.8941
Total Restricted Operating from previous page	2.9273
Total millage to be levied	***23.6050***

Combined W/S and Street/Drainage Debt Payoff date is 10/1/2022

77,479,820 x 6.2307 + 2,864,460 x 6.1982 (6.2307)

482,752.48 + 15,158.07 = 497,990 (6.6875 = *534,499*)

Personal Property Tax Revenue from State to be reimbursed TV = 418,900

2,445,560 + 418,900 = 2,864,460

Community Center General Obligation Bond Payoff date is 10/1/2026

77,479,820 x 0.5854 + 2,864,460 x 0.5854 (0.5885)

45,355.39 + 1,676.81 = 47,032

Personal Property Tax Revenue from State to be reimbursed TV = 418,900

City of Sylvan Lake Budget
2014-2015
General Fund Revenues

	13-14 BUDGET AS AMENDED	13-14 ESTIMATED	2014-2015 PROPOSED
TAXES AND INTEREST	1,151,932	1,140,871	1,161,423
LICENSES AND PERMITS	7,625	14,110	13,975
CDBG	8,000	8,000	8,000
STATE REVENUES	121,637	131,997	131,997
SUMMER PROGRAMS	84,660	86,310	86,510
CHARGES BETWEEN DEPTS	70,100	65,100	70,100
POLICE RELATED	72,420	60,680	76,120
INTEREST EARNINGS	3,000	5,200	5,200
LEASE/RENTALS/ROW USE	57,184	59,480	71,950
MISCELLANEOUS	11,190	5,700	11,090
CABLE TV	31,366	31,366	31,366
DONATIONS	1,600	20,587	1,700
REIMBURSEMENTS	2,050	6,528	2,050
CONTINGENCY	-81,517	-77,196	184,625
TOTAL	1,541,247	1,558,733	1,856,106

CHANGES BETWEEN FY 2013-14 ESTIMATED AND 2014-15 PROPOSED

	13-14 ESTIMATED	2014-2015 PROPOSED	% CHANGE
TAXES AND INTEREST	1,140,871	1,161,423	1.80%
LICENSES AND PERMITS	14,110	13,975	-0.96%
CDBG	8,000	8,000	0.00%
STATE REVENUES	131,997	131,997	0.00%
SUMMER PROGRAMS	86,310	86,510	0.23%
CHARGE BETWEEN DEPTS	65,100	70,100	7.68%
POLICE RELATED	60,680	76,120	25.44%
INTEREST EARNINGS	5,200	5,200	0.00%
LEASE/RENTALS/ROW USE	59,480	71,950	20.96%
MISCELLANEOUS	5,700	11,090	94.56%
CABLE TV	31,366	31,366	0.00%
DONATIONS	20,587	1,700	-91.74%
REIMBURSEMENTS	6,528	2,050	-68.60%
CONTINGENCY	-77,196	184,625	-339.16%
TOTAL (without contingency)	**1,635,929**	**1,671,481**	**2.17%**

FUND:	101 GENERAL FUND	13-14 AMENDED BUDGET	TO DATE 04/17	13-14 ESTIMATED TOTAL	2014-2015 REQUEST	PRIOR YEAR 12-13 ACTUAL
401.000	2--MILL CHARTER AMENDMENT	157,352	156,374	156,125	158,892	156,125
402.000	REAL TAX COLLECTION	522,652	518,033	519,380	530,949	517,066
403.000	5--MILL PUBLIC SAFETY MILLAGE	393,380	390,934	390,934	397,229	366,888
410.000	PERSONAL PROPERTY TAX	19,748	12,779	19,552	16,759	15,325
420.000	DELQ. PERSONAL PROPERTY TAX	5,000	1,839	0	0	0
445.000	INTEREST & PENALTIES ON TAX	14,000	8,167	12,000	13,916	10,182
446.000	TRANS. PENALTY HOMESTEAD	1,400	1,255	1,255	1,400	1,425
447.000	ADMINISTRATIVE FEE ON TAXES	37,650	40,875	40,875	41,529	37,650
627.000	ACC. OAKLAND HOMESTEAD DENIALS	750	464	750	750	1,526
TAX COLLECTION RELATED		1,151,932	1,130,720	1,140,871	1,161,423	1,106,188
451.000	BUSINESS LICENSES	2,500	2,600	2,600	2,500	2,650
451.001	CERTIFICATE OF OCCUPANCY	10	0	10	10	0
475.000	GARAGE SALE PERMITS	100	45	100	100	55
477.000	ZONING PERMITS	1,000	2,150	2,200	5,000	1,700
485.000	MISC. LICENSES AND PERMITS	150	1,000	1,000	0	0
495.000	CAT LICENSES	15	11	15	15	24
495.001	DOG LICENSES	1,800	1,454	1,500	1,800	2,594
608.000	ZONING BOARD APPEALS FEE	550	275	550	550	825
608.001	SITE PLAN REVIEW	1,500	6,135	6,135	4,000	1,090
LICENSES AND PERMITS		7,625	13,670	14,110	13,975	8,938
501.000	FEDERAL GRANT / CDBG	8,000	2,847	8,000	8,000	12,823
COMMUNITY DEVELOPMENT BLOCK GRANT		8,000	2,847	8,000	8,000	12,823
574.000	STATE SHARED REVENUES	120,000	72,245	130,000	130,000	133,596
574.002	LIQUOR LICENSES	1,637	1,997	1,997	1,997	1,785
STATE OF MICHIGAN		121,637	74,242	131,997	131,997	135,381
607.001	BOAT DOCK/KAYAK/LATE FEES	23,540	21,875	23,540	23,540	23,245
607.002	BOAT RAMP KEY/SERVICES RENDERED	600	240	1,000	1,000	1,045
607.003	BEACH TAG/SERVICES RENDERED	4,000	1,140	4,500	4,500	4,705
607.004	SPORTS TAG/SERVICES RENDERED	450	225	800	800	960
607.005	SYLVAN/OTTER LAKE CONTROL	7,000	5,365	6,800	6,800	6,915
607.006	PARK REGISTRATION FEE	4,000	1,930	4,000	4,000	3,570
607.007	BOAT REGISTRATION STICKER	465	330	465	465	525
607.008	BOAT DOCK FEE/PARKS AND REC	30,600	28,400	30,400	30,600	30,400
607.009	BOAT DOCK WAIT/MOVE LIST FEE	1,000	1,200	1,800	1,800	1,900
607.010	DOCKS-SEAWALL IMPROVEMENTS	13,005	12,070	13,005	13,005	12,815
SUMMER PROGRAMS		84,660	72,775	86,310	86,510	86,080
626.202	SERVICES RENDER/MAJOR ST.	8,100	1,698	5,100	8,100	6,826
626.203	SERVICES RENDER/LOCAL ST.	8,500	2,233	6,500	8,500	6,404
626.226	SERVICES RENDER/G & R	4,000	1,823	4,000	4,000	3,602
626.502	SERVICES RENDER/RVA	10,000	5,000	10,000	10,000	10,000
626.590	SERVICES RENDER/SEWER	17,500	11,164	17,500	17,500	17,818
626.591	SERVICES RENDER/WATER	22,000	13,839	22,000	22,000	23,881
CHARGES BETWEEN DEPARTMENTS		70,100	35,757	65,100	70,100	68,531

REVENUES CONT 2014-2015

FUND:	101 GENERAL FUND	13-14 AMENDED BUDGET	TO DATE 04/17/14	13-14 ESTIMATED TOTAL	2014-2015 REQUEST	PRIOR YEAR 12-13 ACTUAL
543.000	PA 302 - LAW ENFORCEMENT	1,200	591	1,100	1,100	1,091
643.001	SALES/POLICE REPORTS	1,500	789	850	800	852
643.002	SALE OF POLICE VEHICLES/EQUIPMENT	4,000	4,650	4,650	0	0
655.000	FINES 48th DISTRICT COURT	60,000	42,250	45,000	65,000	66,758
655.001	IMPOUNDS/FALSE ALARMS	3,000	5,260	6,000	6,000	5,964
655.002	PBT'S	200	30	60	100	80
655.003	PARKING TICKETS	500	240	500	600	620
656.000	EMERGENCY COST RECOVERY FEES	2,000	1,525	2,500	2,500	2,667
658.000	GUN PERMIT NOTARY FEES	20	10	20	20	50
	POLICE DEPARTMENT RELATED	72,420	55,346	60,680	76,120	78,082
665.000	INTEREST EARNINGS	3,000	4,919	5,200	5,200	5,624
INTEREST EARNINGS		3,000	4,919	5,200	5,200	5,624
667.000	LEASE AGREEMENTS	2,000	2,000	2,000	2,000	2,000
667.001	COMMUNITY CENTER RENTALS	25,000	26,575	28,000	40,000	28,710
667.002	CELLULAR ONE LEASE	24,184	0	23,480	23,950	21,792
667.003	RIGHT-OF-WAY USE	6,000	500	6,000	6,000	5,139
LEASE/RENTALS/ ROW USE		57,184	29,075	59,480	71,950	57,640
670.000	MISCELLANEOUS REVENUES	7,190	1,198	1,200	7,090	2,936
673.000	SALE OF FIXED ASSETS	4,000	4,500	4,500	4,000	0
MISCELLANEOUS REVENUE		11,190	5,698	5,700	11,090	2,936
670.001	CABLE TV FRANCHISE FEES	31,366	21,083	31,366	31,366	38,700
CABLE TV REVENUE		31,366	21,083	31,366	31,366	38,700
674.000	COMMUNITY CENTER DONATIONS	1,000	1,210	1,210	1,000	1,144
674.001	PARK IMPROVEMENT DONATIONS/TRANS.	500	17,177	17,177	500	0
674.003	BEAUTIFICATION/TREES	0	0	0	0	0
674.265	CITY HALL DONATIONS	100	0	100	100	0
674.301	PUBLIC SAFETY	0	2,100	2,100	100	0
674.751	MEMORIAL PARK DONATIONS	0	0	0	0	0
674.819	MEMORIAL PARADE DONATIONS	0	0	0	0	0
DONATIONS		1,600	20,487	20,587	1,700	1,144
676.000	ELECTION REIMBURSEMENT	1,550	1,881	1,881	1,550	1,785
676.001	ZBA PUBLICATION REIMBURSEMENT	500	0	0	500	0
676.002	INSURANCE REIMBURSEMENT	0	4,322	4,322	0	0
676.003	MISC. REIMBURSEMENT	0	325	325	0	0
REIMBURSEMENTS		2,050	6,528	6,528	2,050	1,785
695.001	APPROPRIATION FROM PRIOR YEAR FB*	-81,517	0	-77,196	184,625	0
TOTAL GENERAL FUND		1,622,764	1,473,145	1,635,929	1,671,481	1,603,853
TOTAL INCLUDING APPRPRIATION TO/FROM FB		1,541,247	1,473,145	1,558,733	1,856,106	

Appropriation from Prior Year Fund Balance: Transfer from Fund Balance.

(Negative number indicates revenue going into the fund balance)

City of Sylvan Lake Budget
2014-2015
General Fund Expenditures

	13-14 AMENDED	CURRENT YEAR ESTIMATED	2014-2015 PROPOSED
CITY COUNCIL	2,750	2,500	2,750
CITY MANAGER	14,506	14,256	13,136
AUDIT	6,237	6,237	6,549
ASSESSING	22,000	22,000	22,660
BOARD OF REVIEW	650	604	650
CLERK TREASURER	39,266	39,116	39,199
ELECTIONS	7,984	5,650	10,163
COMMUNITY CENTER	65,271	102,689	68,258
CITY HALL	69,087	76,095	63,678
ATTORNEY	59,000	56,000	58,000
COMMUNITY DEVLP BLOCK GRANT	8,000	8,000	8,000
POLICE	498,490	496,874	523,470
FIRE	302,716	303,279	309,258
PLANNING/ZONING	30,041	24,320	73,336
ANIMAL CONTROL	1,800	2,000	1,800
PUBLIC WORKS	39,173	39,050	39,336
STREET LIGHTING	23,000	23,000	23,000
PLANNING	4,730	3,390	4,730
PARKS AND RECREATION	85,438	95,341	83,414
INSURANCE & BENEFITS	41,148	41,572	47,601
EMPLOYER INS & TAXES	71,360	71,360	78,517
OFFICE EQUIPMENT	13,600	12,400	13,600
CAPITAL OUTLAY	135,000	113,000	365,000
TRANSFER OUT	0	0	0
TOTAL	1,541,247	1,558,733	1,856,106
TOTAL PROJECTED GENERAL FUND REVENUES:		1,635,929	1,671,481
PROJECTED YEAR END BALANCE:		77,196	-184,625
CURRENT FUND BALANCE		457,635	
PROJECTED FUND BALANCE		534,831	350,206

(Includes some appropriated funds, park donations for example)

CITY COUNCIL

101.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 03/31/14	ESTIMATED TOTAL	2014-2015 BUDGET
706.000 PERMANENT EMPLOYEES	305	500	239	400	500
711.000 MEMBERSHIPS AND DUES	1,900	2,000	1,931	2,000	2,000
955.000 MISCELLANEOUS	64	250	30	100	250
CITY COUNCIL - TOTAL	**2,269**	**2,750**	**2,200**	**2,500**	**2,750**

Permanent Employees: Council

Memberships & Dues: MML, SEMCOG

Misc: Name Plates, etc.

CITY MANAGER

172.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
703.000 SALARY	10,877	11,706	7,732	11,706	10,336
710.000 CONFERENCES AND WORKSHOPS	1,720	1,800	1,074	1,800	1,800
711.000 MEMBERSHIPS AND DUES	216	1,000	737	750	1,000
CITY MANAGER - TOTAL	**12,814**	**14,506**	**9,543**	**14,256**	**13,136**

Salary: Portion of City Manager's salary

Conferences & Workshops: MML-Region 1, MML-Convention, MML-Misc classes/workshops, OCCMA

Membership Dues: MGFOA, ICMA, OCCMA

AUDITING

223.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
803.000 AUDIT FEES	5,564	6,237	5,184	6,237	6,549
AUDITING - TOTAL	**5,564**	**6,237**	**5,184**	**6,237**	**6,549**

Auditors: Janz & Knight - Portion of total auditing services

BOARD OF REVIEW

247.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
707.000 TEMPROARY EMPLOYEES	375	600	450	450	600
955.000 MISCELLANEOUS	0	50	154	154	50
BOARD OF REVIEW - TOTAL	**375**	**650**	**604**	**604**	**650**

Three-Member Board

ASSESSING

257.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
801.000 CONTRACTUAL SERVICES	19,100	22,000	16,350	22,000	22,660
ASSESSING - TOTAL	**19,100**	**22,000**	**16,350**	**22,000**	**22,660**

Contracted with Bloomfield Township

CLERK TREASURER

253.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
703.000 SALARY	35,089	36,916	28,450	36,916	36,749
709.000 OVER TIME	0	250	68	250	250
710.000 CONFERENCES AND WORKSHOPS	1,216	1,600	1,347	1,500	1,600
711.000 MEMBERSHIPS AND DUES	430	500	265	450	600
CLERK TREASURER - TOTAL	**36,735**	**39,266**	**30,131**	**39,116**	**39,199**

Salary: Portion of Clerk/Treasurer's salary

Conferences & Workshop: Winter Workshop Institute, Annual Conference, Luncheons, User Grps, MML Workshops

Memberships & Dues: OC Clerk's & Treasurers, MMTA, MTA US&C, MAMC, Certification

ELECTIONS

262.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
706.000 PERMANENT EMPLOYEES	1,208	1,934	820	1,000	1,963
707.000 TEMPRORARY EMPLOYEES	1,670	2,200	956	1,000	3,000
709.000 OVERTIME	1,487	1,000	1,091	1,100	2,000
728.000 OFFICE SUPPLIES	432	350	64	350	300
730.000 POSTAGE	248	350	146	150	350
773.000 EQUIPMENT	806	800	459	500	850
900.000 PRINTING AND PUBLISHING	843	1,000	1,242	1,250	1,400
955.000 MISCELLANEOUS	262	350	251	300	300
ELECTIONS - TOTAL	**6,957**	**7,984**	**5,028**	**5,650**	**10,163**

Perm. Employees: DPW-Election in Nov
Temp Employees: Election Workers
Overtime: Clerk or Deputy Clerk-Saturday before Election and Election Day
Postage: AV Ballots & Applications
Equipment: Program Elections, Annual Maint Agreement M100 & AutoMark
Printing & Publishing: Last Day to Register, AV Ballot Notice, Public Accuracy Test, Notice of Election, Ballots
Misc: Food, Canvas Election

COMMUNITY CENTER

264.000

ACCT.# DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
703.000 DEPT. HEAD SALARY	3,715	4,967	3,708	4,967	4,264
706.000 PERMANENT EMPLOYEES	8,863	11,691	9,191	11,691	13,369
707.000 TEMPORARY EMP. SALARY	0	0	0	0	0
709.000 OVERTIME	162	100	0	100	100
712.000 LIABILITY INSURANCE	3,639	3,720	3,458	3,500	3,720
716.000 SOCIAL SECURITY	842	1,282	926	1,282	1,357
719.000 BENEFITS	4,361	6,855	5,848	7,798	6,153
725.000 WORKERS COMPENSATION	247	686	0	671	726
770.000 MAINTENANCE	8,343	12,000	8,622	11,000	12,000
771.000 CLEANING SUPPLIES	1,573	1,700	2,146	2,500	1,700
772.000 CLEANING	5,260	8,750	2,505	5,000	8,750
807.000 REPAIR	858	2,500	28,598	45,000	2,500
920.000 UTILITIES	4,400	6,000	3,809	5,000	8,800
955.000 MISCELLANEOUS	835	500	264	500	500
969.000 TAXES	0	0	0	0	0
975.000 IMPROVEMENTS	194	2,000	0	2,000	2,000
975.001 CAPITAL IMPROVEMENTS	0	40,000	21,280	25,000	40,000
999.736 TRANSFER OPEB FUNDING	418	2,520	1680	1,680	2319
COMMUNITY CENTER - TOTAL	**43,710**	**65,271**	**70,754**	**102,689**	**68,258**

Total does NOT include Capital Outlay. That amount is shown in the Capital Outlay fund 900.000.

Total including Captial Outlay	43,710	105,271	92,034	127,689	108,258
667.001 Community Center Revenue				28,000	40,000
Total Revenue minus expenditures				-99,689	-68,258

Department Head Salary: Portion of City Manager's salary
Permanent Employees: Portion of DPW's salary
Improvements: storage, furnishings
Utilites: includes parking lot lighting

Maintenance: Fire Extinguisher Maint, normal building maintenance
Cleaning: Contracted Cleaning Service for Rentals
Misc: Supplies and Auditors recorded Donations and Expenses

CITY HALL AND GROUNDS

265.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
706.000 PERMANENT EMPLOYEES SALARY	12,257	15,095	9,886	15,095	18,878
709.000 OVERTIME	0	300	0	0	300
728.000 OFFICE SUPPLIES	2,584	3,000	3,391	5,000	4,000
730.000 POSTAGE	1,939	3,000	1,590	2,500	3,000
770.000 MAINTENANCE	3,972	3,000	2,520	3,000	3,000
806.000 CELL/MAINTENANCE	299	300	165	300	300
812.000 CODIFICATION/PLANS/REPORTS	771	2,000	1,606	1,700	2,000
816.000 TAX COLLECTION EXPENSES	6,698	28,192	31,290	36,000	18,000
853.000 TELEPHONE	2,820	4,500	2,466	3,500	4,500
900.000 PRINTING AND PUBLISHING	48	1,000	566	1,000	1,000
920.000 UTILITIES	4,020	5,200	3,406	5,000	5,200
930.000 REPAIRS	0	1,500	436	1,000	1,500
955.000 MISCELLANEOUS	1,635	2,000	1,126	2,000	2,000
955.001 CASH OVER/SHORT	9,339	0	0	0	0
970.000 IMPROVEMENTS	0	0	0	0	0
975.001 CAPITAL IMPROVEMENTS	11,388	0	0	60,000	60,000
CITY HALL AND GROUNDS - TOTAL	**46,384**	**69,087**	**58,449**	**76,095**	**63,678**

Total does NOT include Capital Outlay. That amount is shown in the Capital Outlay fund 900.000.

Total including Captial Outlay		69,087	58,449	136,095	123,678

Salary: Portion of Deputy Clerk and Admin Clerk salaries

Maintenance: Supplies for City Hall, TruGreen, Fire Ext. Maint, Lawn Mowing, Carpet Cleaning, Yearly HVAC Maint Agreement

Tax Collection Expenses: Printing/Mailing Tax Bills, Assessment Notices, OC Access Charge, MTT Refund prior year taxes, Notices to paper, Write off of delq taxes, postage

Printing & Publishing: Legal Notices(Ordinances, CDBG), Charge for number of copies (Copier), Business License Forms

Repairs: Repairs to building

Miscellaneous: Mat rental, Service Charges for Banking, Oakland Press Subscription

Improvements: Minor improvements Capital Improvements: Improvements that are depreciated

Codification-Supplements: Ordinances

ATTORNEY

266.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
800.002 LITIGATION	33,829	35,000	13,643	26,000	28,000
802.000 ATTORNEY FEE	30,836	24,000	15,079	30,000	30,000
ATTORNEY - TOTAL	**64,665**	**59,000**	**28,722**	**56,000**	**58,000**

COMMUNITY DEVLP BLOCK GRANT

284.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
735.000 CDBG	10,917	8,000	2,847	8,000	8,000
COMMUNITY DEVLP BLOCK GRANT - TO	**10,917**	**8,000**	**2,847**	**8,000**	**8,000**

Amount spent on CDBG Program. The amount spent equals the amount shown in Revenue

POLICE DEPARTMENT

301.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
703.000 DEPARTMENT HEAD SALARY	69,946	15,000	0	15,000	19,614
706.000 PERM. EMPLOYEES SALARY	59,965	132,946	73,781	100,000	147,348
706.002 RANGE/TRAINING PAY	243	1,000	1,907	3,000	4,125
706.003 HOLIDAY PAY	2,785	3,068	2,359	4,000	5,113
707.000 TEMP. PART TIME	132,621	81,888	79,018	110,000	72,251
708.001 CODE ENFORCEMENT					
708.002 TRAFFIC DETAIL	0	0	0	0	0
709.000 OVERTIME	4,519	4,000	3,909	5,000	5,000
709.001 COURT TIME	1,088	2,000	560	1,000	1,000
710.000 CONFERENCES	0	1,000	77	500	1,000
711.000 MEMBERSHIPS & DUES	255	350	195	500	350
712.000 LIABILITY INSURANCE	19,243	19,500	17,291	18,000	19,800
713.000 TRAINING COST	4,622	10,000	3,310	10,000	8,000
716.000 SOCIAL SECURITY	21,790	25,237	12,758	25,892	24,973
719.000 BENEFITS	93,713	70,760	39,799	70,760	83,743
725.000 WORKERS COMPENSATION	5,065	8,012	6,353	6,353	8,498
726.000 UNEMPLOYMENT	0	0	1,640	1,640	500
750.000 GAS AND OIL	22,595	24,000	10,499	24,000	20,000
760.000 MISCELLANEOUS	3,005	4,000	384	4,000	4,000
773.000 EQUIPMENT	6,139	12,000	7,551	12,000	12,000
773.003 EQUIPMENT-RESERVE PROGRAM	62	0	0	0	0
774.000 UNIFORMS	1,365	2,400	230	2,400	2,400
801.000 CONTRACTUAL SERVICES	4,473	7,000	6,597	7,000	7,000
804.000 ARBITRATION/LABOR ATTORNEY	7,817	0	405	500	500
805.000 VEHICLE MAINT.	7,872	6,000	4,173	7,000	6,000
806.000 RADIO MAINT.	1,125	800	788	800	800
817.000 DISPATCH AGREEMENT	45,454	45,752	43,706	45,752	47,125
940.000 GARAGE RENTAL	6,500	6,500	3,250	6,500	6,500
970.000 CAPITAL OUTLAY/VEHICLE	30,778	5,000	6,293	7,500	5,000
999.736 TRANSFER-OPEB FUNDING	7,466	15,277	10,185	15,277	15,831
POLICE DEPARTMENT - TOTAL	**529,728**	**498,490**	**330,727**	**496,874**	**523,470**

Total does NOT include Capital Outlay/Vehicle. That amount is shown in the Capital Outlay fund 900.000.

Total including Captial Outlay/Vehicles	560,507	503,490	337,020	504,374	528,470

Department Head: Portion of Director's Salary

Permanent Employees: Full time Officers

Benefits: Cost of Medical and Retirement Benefits for all Officers and Police Chief

Training: Pay for ammo, classes and time

Misc: Traffic Reports, Pers. Property Bags, Fire Ext. Citation Forms/Envelopes, Property tags, Business Cards

Equipment: Car graphics and equipment, Flashlights, Range Master Application, Ammo, Car and Station computers.

Contractual: Clemis, MDC, LEIN, St of MI

Radio Maint: Car and prep radios/maint

Garage Rental: Storage Charge for Police equipment

Capital Outlay: Patrol Car, Cameras, Major purchases

OPEB: Other Post Employment Benefits - funds kept for future retiree medical benefits as required by law.

FIRE PROTECTION
336.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
801.000 CONTRACTUAL SERVICES	280,709	287,446	287,445	287,445	292,044
817.000 DISPATCH	13,936	15,270	0	15,834	17,214
FIRE DEPARTMENT - TOTAL	**294,645**	**302,716**	**287,445**	**303,279**	**309,258**

Contracted with West Bloomfield Twp. Fire Department - 5% Increase per year by contract.

ANIMAL CONTROL/SHELTER FEE
430.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
801.000 CONTRACTUAL SERVICES	2,310	1,800	0	2,000	1,800
809.000 ANIMAL SHELTER FEES	0	0	0	0	0
ANIMAL CONTROL - TOTAL	**2,310**	**1,800**	**0**	**2,000**	**1,800**

Contractual: Dog & Cat licenses (through Oakland County)

PLANNING/ZONING

371.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 03/31/14	ESTIMATED TOTAL	2014-2015 BUDGET
703.000 DEPARTMENT HEAD SALARY	6,281	9,934	7,417	8,500	10,234
706.000 PERMANENT EMPLOYEES SALARY	4,623	5,957	2,194	4,500	8,952
708.001 CODE ENFORCEMENT	5,900	10,000	1,512	9,000	12,000
710.000 CONFERENCES AND WORKSHOPS	0	1,500	794	1,500	1,500
728.000 OFFICE SUPPLIES	0	200	86	100	200
730.000 POSTAGE	0	200	0	100	200
801.000 CONTRACTUAL SERVICES	0	2,000	70	500	40,000
900.000 PRINTING AND PUBLISHING	0	150	346	120	150
955.000 MISCELLANEOUS	0	100	0	0	100
PLANNING/ZONING - TOTAL	**16,804**	**30,041**	**12,418**	**24,320**	**73,336**

Part Time Employees: Portion of City Managers Salary for Plan Review

Contractual: P&R Master Plan and Citizen Group Study

Amend Ordinances, Parks and Rec. Master Plan

Printing & Publishing: Notices and Thank you's

PUBLIC WORKS DEPARTMENT

441.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
706.000 PERMANENT EMP. SALARY	4,740	4,973	3,360	5,000	5,136
707.000 TEMPORARY EMP. SALARY	0	250	0	0	250
709.000 OVERTIME	129	250	0	250	250
750.000 GAS AND OIL	4,345	6,000	3,540	5,000	6,000
773.000 EQUIPMENT/MAINTENANCE	1,187	9,000	722	6,000	9,000
805.000 VEHICLE MAINTENANCE	2,144	5,000	6,117	9,000	5,000
806.000 RADIOS	235	200	141	200	200
940.000 MUNI. GARAGE RENTAL	6,500	6,500	3,250	6,500	6,500
955.000 MISCELLANEOUS	1,005	1,000	36	1,100	1,000
965.000 ROW MAINTENANCE	5,000	6,000	0	6,000	6,000
901.000 CAPITAL OUTLAY	0	10,000	0	0	10,000
DPW - TOTAL	**25,286**	**39,173**	**17,166**	**39,050**	**39,336**
Total does NOT include Capital Outlay. That amount is shown in the Capital Outlay fund 900.000.					
Total including Capital Outlay	25,286	49,173	17,166	39,050	49,336

Permanent Employees: Portion of DPW's salary
Equipment: Small equipment and supplies
Capital Outlay: Purchase of major equipment and vehicles

Muni. Garage Rental: Storage Charge for DPW equipment and vehicles
Misc: Uniforms & supplies

STREET LIGHTING

448.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
920.000 UTILITIES	21,004	23,000	14,912	23,000	23,000
STREET LIGHTING - TOTAL	**21,004**	**23,000**	**14,912**	**23,000**	**23,000**

Payment to DTE for Street Light use and maintenance

PLANNING COMMISSION

721.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
707.000 TEMP. OR PART TIME EMPLOYEES	120	180	30	90	180
711.000 MEMBERSHIPS AND DUES	625	700	625	700	700
801.000 CONTRACTUAL SERVICES	0	2,000	0	0	2,000
801.608 PLAN REVIEWS	0	1,000	0	1,000	1,000
900.000 PRINTING AND PUBLISHING	0	250	861	1,000	250
900.722 ZBA PUBLICATIONS	215	500	0	500	500
955.000 MISCELLANEOUS	0	100	52	100	100
PLANNING COMMISSION - TOTAL	**960**	**4,730**	**1,568**	**3,390**	**4,730**

Part Time Employees: Secretary's Salary
Contractual: McKenna, ZBA and PC Training
Amend Ordinances

Membership & Dues: Mi Society of Planning
Printing & Publishing: Public Hearing Notices

PARKS AND RECREATION

751.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
703.000 DEPARTMENT HEAD	4,902	4,967	3,511	4,900	4,264
706.000 PERMANENT EMPLOYEES	10,809	11,780	7,146	11,700	13,863
707.001 PARK RANGER	6,913	9,000	4,235	9,000	9,000
708.000 DOCK/PARK PATROL	0	0	0	0	0
709.000 OVER TIME	97	250	0	100	250
712.000 LIABILITY INSURANCE	3,639	3,720	3,458	3,500	3,720
716.000 SOCIAL SECURITY	1,600	1,989	1,057	1,966	2,094
719.000 BENEFITS	4,501	6,308	4,593	6,308	5,652
725.000 WORKERS COMPENSATION	513	930	389	400	979
770.000 MAINTENANCE	9,158	3,000	11,062	12,000	3,000
801.000 CONTRACTUAL SERVICES	9,715	12,000	4,875	10,000	12,000
807.000 REPAIR	402	2,000	57	1,000	2,000
808.000 SUMMER PROGRAMS/TAGS	1,384	1,700	1,374	1,500	1,700
811.000 LAKE CONTROL - SYLVAN OTTER	6,350	7,500	0	7,500	7,500
920.000 UTILITIES	3,560	3,500	2,060	3,500	3,500
931.000 RAIL TO TRAILS MAINTENANCE	4,150	10,000	14,709	15,000	7,000
955.000 MISC. COST FOR FUND RAISERS	245	500	0	500	500
969.000 TAXES	3,852	3,968	4,141	4,141	4,265
974.000 PARK IMPROVEMENTS	2,233	0	0	0	0
975.000 CAPITAL IMPROVEMENTS	44,660	50,000	13,992	20,000	250,000
999.736 TRANSFER OPEB FUNDING	386	2326	1,551	2,326	2,126
PARKS & REC. - TOTAL	**74,409**	**85,438**	**64,218**	**95,341**	**83,414**
Total does NOT include Capital Outlay. That amount is shown in the Capital Outlay fund 900.000.					
Total including Capital Outlay	119,069	135,438	78,210	115,341	333,414

Dept. Head: Portion of City Managers Salary Permanent Employees: Portion of DPW's salary

Park Ranger: Park Rangers from Memorial Day - Labor Day

Maintenance: Park Signs, Mulch, Beach sand, Restroom Maint.Supplies, Tree trimming/removal, Misc Supplies, Fountain/Restroom Winterized, Fill for Seawall

Contractual: Lawn Cutting, Goose Roundup, Tree Trimming

Summer Programs/Tags: Park & Sport tags, Boat launch sticker, Boat launch keys

Lake Control-Sylvan Otter: Fees collected through dock, park and ramp fees and given to Sylvan Otter for Weed Control

Rail/Trails Maint: Tree Trimming, Mowing, Signs, Maps, Improvements

Repairs: Tables, Grills, benches, trash cans, bag dispensers

Taxes: Property Tax to keep Ferndale Park Private

Park Improvements: Minor Improvements (new grilles, tables, etc.) Capital Improvements: Seawall Installation, Park Equipment, Tennis Courts

EMPLOYEE INSURANCE, BENEFITS

851.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
716.000 SOCIAL SECURITY for BUYBACK	246	319	495	743	320
719.000 BENEFITS	28,526	36,667	29,228	36,667	43,094
724.000 SICK/VACATION BUYBACK	1,533	4,162	1,183	4,162	4,187
INSURANCE - TOTAL	**30,304**	**41,148**	**30,906**	**41,572**	**47,601**

Benefits: Portion of BC/BS, Standard Life, Longevity, COLA, Mers, Presc. Reimb.
Sick/Vac/Waiver: Portion of sick buy back, paid out unused vacation, waive medical

EMPLOYER TAXES/INSURANCE

852.000

	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
712.000 LIABILITY	4,311	4,680	4,218	4,218	4,680
716.000 SOCIAL SECURITY	6,932	7,569	3,642	6,014	8,237
726.000 UNEMPLOYMENT	0	0	0	0	0
723.000 RETIREES MEDICAL BENEFITS	25,918	46,250	39,800	48,000	52,800
725.000 WORKERS COMP	1,278	733	957	1,000	1,401
999.736 TRANSFER - OPEB BENEFIT FUNDING	1,980	12,128	8,084	12,128	11,399
INSURANCE - TOTAL	**40,420**	**71,360**	**56,702**	**71,360**	**78,517**

Liability: Portion of insurance SS: Portion of employer taxes Retirees Medical: BC/BS Unemployment: Portion of insurance
Workers Comp: Portion of insurance Benefit Funding: Mandatory Post Employment Benefit Funding

OFFICE EQUIPMENT

875.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET	
773.000 EQUIPMENT	1,936	4,000	3,578	4,000	4,000	Sliding shelves for storage
773.001 COMPUTER EQUIPMENT	1,095	3,000	70	2,000	3,000	
775.000 OPERATING SUPPLIES	280	1,000	173	600	1,000	
775.001 COMPUTER SUPPLIES	2,223	1,000	974	1,000	1,000	
801.000 CONTRACTUAL SERVICES	0	600	0	600	600	
801.001 SOFTWARE SUPPORT	2,580	3,000	53	3,000	3,000	
901.000 CAPITAL OUTLAY	0	0	0	0	0	
930.000 REPAIRS	0	500	0	500	500	
930.001 COMPUTER REPAIRS	894	500	543	700	500	
OFFICE EQUIPMENT - TOTAL	**9,008**	**13,600**	**5,391**	**12,400**	**13,600**	

Equipment: Postage Meter and Copier Rental

Operating Supplies: Paper, toner, storage boxes, etc.

Computer Operating Supplies: A/P & Payroll Checks, printer cartridges, software

Computer Equip: Monitors, Upgrades, Keyboards, Printers, etc.

Contractual: Copier and Postage meter maintenance

CAPITAL OUTLAY

900.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET	
970.262 ELECTIONS	0	0	0	0	0	
970.264 COMMUNITY CENTER	0	40,000	21,280	25,000	40,000	
970.265 CITY HALL	11,388	30,000	822.77	60,000	60,000	Begin some renovations
970.301 POLICE	30,778	5,000	6,293	8,000	5,000	Vehicle
970.441 DPW	0	10,000	0	0	10,000	Put $ away for future purchases
970.751 PARKS	44,660	50,000	13,992	20,000	250,000	Seawall and escrow for future expen
970.875 OFFICE EQUIPMENT	0	0	0	0	0	
CAPTIAL OUTLAY - TOTAL	**86,826**	**135,000**	**42,387**	**113,000**	**365,000**	

See individual budgets for description of expenditures

TRANSFER OUT

931.000

ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
999.244 TRANSFER TO COMM PROMO	0				
999.249 TRANSFER TO BUILDING DEPT.	0	0	0	0	0
999.276 TRANSFER TO MAJOR STREETS	0	0	0	0	0
999.277 TRANSFER TO LOCAL STREETS	0	0	0	0	0
999.464 TRANSFER TO FIRE STATION BOND	0	0	0	0	0
TRANSFER OUT TOTAL	**0**	**0**	**0**	**0**	**0**

Building Dept.: To cover shortfall of revenue in the building department

Community Center Project:Transfer from Fund Balance, Home and Garden Tour fundraising. Furnishings.

GENERAL FUND TOTALS

ACCT. # DESCRIPTION	101 PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
TOTAL EXPENDITURES	1,381,194	1,541,247	1,096,881	1,558,733	1,856,106
TOTAL REVENUE	1,603,853	1,622,764	1,473,145	1,635,929	1,671,481

Total Expenditures minus capital improvements 1,491,106

MAJOR STREET FUND

202.000

PROJECTED REVENUE	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
546.000 GAS & WEIGHT TAX	74,383	68,091	55,360	70,000	68,091
665.000 INTEREST INCOME	1,296	750	696	750	750
695.001 TRANSFER FROM FUND BALANCE	0	27,243	0	15,554	22,103
699.444 TRANSFER GENERAL FUND	0	0	0	0	0
TOTAL REVENUE	**75,678**	**96,084**	**56,057**	**86,304**	**90,944**
449.000 OPERATING EXPENSES					
703.000 DEPARTMENT HEAD SALARY	6,664	8,278	4,649	8,100	6,822
706.000 PERMANENT EMP. SALARY	11,330	11,088	8,620	11,000	9,257
709.000 OVERTIME	598	1,000	924	1,000	1,000
710.000 CONFERENCES AND WORKSHOPS	186	250	75	250	250
999.203 TRANSFER TO LOC STREET	18,596	17,023	0	18,400	17,023
TOTAL OPERATING	37,374	37,639	14,269	38,750	34,352
451.000 MAINTENANCE					
775.000 OPERATING SUPPLIES	4,198	7,000	227	5,000	7,000
800.001 ENGINEERING FEES	2,546	1,500	307	2,500	1,500
801.000 CONTRACTUAL SERVICES	14,098	8,000	9,665	12,000	8,000
945.000 RENTAL (EQUIPMENT)	3,976	4,000	743	2,000	4,000
973.000 CONSTRUCTION	0	0	0	0	0
TOTAL MAINTENANCE	24,818	20,500	10,943	21,500	20,500
452.000 TRAFFIC SERVICE MAINT					
775.000 OPERATING SUPPLIES	525	600	234	525	600
801.000 CONTRACTUAL SERVICES	606	1,000	775	1,000	1,000
945.000 RENTAL (EQUIPMENT)	0	100	0	100	100
TOTAL TRAFFIC SERVICE	1,131	1,700	1,009	1,625	1,700

MAJOR STREET FUND cont.

453.000 WINTER MAINTENANCE					
775.000 OPERATING SUPPLIES	1,344	3,000	2,110	1,500	3,000
945.000 RENTAL (EQUIPMENT)	2,850	4,000	955	3,000	4,000
TOTAL WINTER MAINTENANCE	4,194	7,000	3,065	4,500	7,000
455.000 ADMINISTRATION					
773.001 COMPUTER EQUIPMENT	271	400	0	200	400
803.000 AUDIT FEES	1,355	1,290	1,600	1,400	1,341
999.203 ADMIN. CHARGE FROM GF	0	0	0	0	0
TOTAL ADMINISTRATION	1,626	1,690	1,600	1,600	1,741
851.000 EMPLOYEE INSURANCE/BENEFITS					
719.000 BENEFITS	10,568	15,210	11,609	11,000	14,703
TOTAL EMPLOYEE BENEFITS	10,568	15,210	11,609	11,000	14,703
852.000 EMPLOYER TAXES/INSURANCE					
712.000 LIABILITY INSURANCE	4,311	4,680	4,401	4,311	4,680
716.000 SOCIAL SECURITY	1,648	1,558	1,216	1,538	1,307
725.000 WORKERS COMPENSATION	340	1,698	504	750	1,425
726.000 UNEMPLOYMENT	0	0	0	0	0
999.736 TRANSFER-OPEB FUNDING	730	4,409	2,939	730	3,536
TOTAL EMPLOYER TAXES/INS.	7,030	12,345	9,060	7,329	10,948
TOTAL MAJOR STREET FUND	**86,741**	**96,084**	**51,554**	**86,304**	**90,944**

Operating Expenses:
Department Head Salary: Portion of City Manager's Salary
Permanent Emp. Salary: Portion of DPW salary   Liability: Portion of insurance SS: Portion of employer taxes
Benefits : Portion of BC/BS, Standard Life, Longevity, COLA, Mers, Presc. Reimbursement, Caf. Plan, Sick/Vac/Waiver
Workers Comp: Portion of insurance   Unemployment: Portion of insurance
Maintenance:
Operating Supplies: Mulch, Cleanup from storms, crack fill and repave
Contractual: Tree/brush removal, mowing, sweeping, catch basin cleaning
Traffic Svc Maint:
Contractual: Inverness/Warwick Signal Maint, Annual Support-Traffic improvement Assoc.
Winter Maint:
Operating Supplies: Salt for Roads   Rental: General Fund Equipment Rental-trucks, tractor and equipment
Administration: Audit Fees: Portion of fees

LOCAL STREET FUND

203.000	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
PROJECTED REVENUE					
546.000 GAS & WEIGHT TAX	31,380	29,002	24,352	30,000	29,002
580.000 COUNTY MAINT. AGREEMENT	398	1,208	1,138	1,208	1,208
665.000 INTEREST EARNINGS	700	500	404	500	500
695.002 TRANSFER FROM FUND BALANCE	0	25,702	0	13,402	20,562
699.202 TRANSFER FROM MAJOR STREETS	18,596	17,023	0	18,400	17,023
699.440 TRANSFER FROM ST/DR PROJECT	0	0	0	0	0
699.441 TRANSFER FROM GENERAL FUND	0	0	0	0	0
TOTAL REVENUE	**51,073**	**73,435**	**25,894**	**63,510**	**68,295**
449.000 OPERATING EXPENSES					
703.000 DEPARTMENT HEAD SALARY	6,664	8,278	4,569	8,000	6,822
706.000 PERMANENT EMP. SALARY	11,547	11,088	9,029	11,000	9,257
709.000 OVERTIME	585	1,000	904	600	1,000
710.000 CONFERENCES AND WORKSHOPS	186	250	75	250	250
TOTAL OPERATING	18,983	20,616	14,577	19,850	17,329
451.000 MAINTENANCE					
775.000 OPERATING SUPPLIES	4,788	5,000	192	5,000	5,000
800.001 ENGINEERING FEES	2,491	1,500	209	2,500	1,500
801.000 CONTRACTUAL SERVICES	4,028	5,000	10,334	4,000	5,000
945.000 RENTAL (EQUIPMENT)	3,388	5,000	1,687	4,500	5,000
973.000 CONSTRUCTION	0	0	0	0	0
TOTAL MAINTENANCE	14,695	16,500	12,421	16,000	16,500
452.000 TRAFFIC SERVICE MAINT					
775.000 OPERATING SUPPLIES	0	400	215	400	400
801.000 CONTRACTUAL SERVICES	787	600	0	1,000	600
945.000 RENTAL (EQUIPMENT)	0	0	0	0	0
TOTAL TRAFFIC SERVICE MAINT	787	1,000	215	1,400	1,000

453.000 WINTER MAINTENANCE					
775.000 OPERATING SUPPLIES	747	3,000	758	1,000	3,000
945.000 RENTAL (EQUIPMENT)	3,015	3,500	546	2,000	3,500
TOTAL WINTER MAINTENANCE	3,763	6,500	1,305	3,000	6,500
455.000 ADMINISTRATION					
773.001 COMPUTER EQUIPMENT	271	300	0	0	300
803.000 AUDIT FEES	1,355	1,040	1,600	1,600	1,091
TOTAL ADMINISTRATION	1,626	1,340	1,600	1,600	1,391
851.000 EMPLOYEE INSURANCE/BENEFITS					
719.000 BENEFITS	10,576	15,210	11,939	14,327	14,703
TOTAL EMPLOYEE BENEFITS	10,576	15,210	11,939	14,327	14,703
852.000 EMPLOYER TAXES/INSURANCE					
712.000 LIABILITY INSURANCE	4,311	4,680	4,401	4,350	4,680
716.000 SOCIAL SECURITY	1,667	1,482	1,239	1,454	1,230
725.000 WORKERS COMPENSATION	329	1,698	445	750	1,425
726.000 UNEMPLOYMENT	0	0	0	0	0
999.736 TRANSFER-OPEB FUNDING	730	4,409	2,939	730	3,536
TOTAL EMPLOYER TAXES/INS.	7,037	12,269	9,025	7,284	10,871
TOTAL LOCAL STREET FUND	**57,467**	**73,435**	**51,082**	**63,460**	**68,295**

Operating Expenses:

Department Head Salary: Portion of City Manager's Salary Permanent Emp. Salary: Portion of DPW's Salaries

Liability: Portion of insurance SS: Portion of employer taxes

Benefits : Portion of BC/BS, Standard Life, Longevity, COLA, Mers, Presc. Reimbursement, Caf. Plan, Sick/Vac/Waiver

Workers Comp: Portion of insurance Unemployment: Portion of insurance

Maintenance:

Operating Supplies: Mulch, Cleanup from storms, crack fill and repave

Contractual: Tree/brush removal, mowing, Storm Water Maint.

Traffic Service Maint:

Contractual: Signs, Posts, Annual Support-Traffic Improvement Assoc.

Winter Maint:

Operating Supplies: Salt for Roads

Rental: General Fund Equipment Rental-trucks, tractor and equipment

GARBAGE AND RUBBISH 226

226.000	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
REVENUES					
REAL TAX COLLECTION	148,314	157,352	156,374	158,716	159,851
INTEREST EARNINGS	2,065	2,000	1,157	2,000	2,000
OTHER SERVICES AND CHARGES	1,045	2,000	8,342	2,000	2,000
TRANSFER FROM FUND BALANCE	0	69,214	0	81,942	71,223
TOTAL PROJECTED REVENUES	151,424	230,566	165,872	244,658	235,074
528.000 EXPENDITURES					
703.000 DEPARTMENT HEAD SALARY	6,932	9,934	4,453	9,734	10,234
706.000 PERMANENT EMP. SALARY	10,004	11,604	5,670	11,532	11,983
709.000 OVERTIME	0	135	0	0	135
750.000 GAS AND OIL/ FUEL SURCHARGE	0	0	0	0	0
770.000 MAINTENANCE	900	400	3,491	1,000	400
773.000 EQUIPMENT	1,364	2,000	755	2,000	2,000
801.000 CONTRACTUAL SERVICES	115,439	153,720	137,982	175,338	153,720
803.000 AUDIT FEES	1,355	1,733	1,600	1,400	1,819
806.000 RADIOS	213	300	148	300	300
831.000 HHW PROGRAM	3,400	2,500	1,450	1,750	2,500
832.000 RECYCLING	0	0	0	0	0
940.000 MUNI. GARAGE RENTAL	4,420	4,420	2,210	4,420	4,420
945.000 RENTAL (EQUIPMENT)	3,602	4,000	1,823	4,000	4,000
955.000 MISCELLANEOUS	384	1,000	396	700	1,000
958.000 LEAF COLLECTION PROGRAM	6,798	7,000	1,186	7,000	7,000
958.001 LEAF EQUIPMENT	0	400	0	0	400
958.002 LEAF EQUIPMENT REPAIR	0	0	0	0	0
TOTAL OPERATING	154,811	199,146	161,164	219,174	199,911

GARBAGE AND RUBBISH 226 (CONT)

851.000 EMPLOYEE INSURANCE/BENEFITS

719.000 BENEFITS	11,191	16,922	12,155	14,586	20,572
TOTAL EMPLOYEE BENEFITS	11,191	16,922	12,155	14,586	20,572

852.000 EMPLOYER TAXES/INSURANCE

712.000 LIABILITY INSURANCE	4,899	4,800	4,690	4,900	4,800
716.000 SOCIAL SECURITY	1,548	2,193	935	2,162	2,245
725.000 WORKERS COMPENSATION	741	2,464	831	1,000	2,522
726.000 UNEMPLOYMENT	0	0	0	0	0
999.736 TRANSFER-OPEB FUNDING	836	5,041	3,360	836	5,024
TOTAL EMPLOYER TAXES/INS.	8,024	14,498	9,815	8,898	14,592
TOTAL GARBAGE AND RUBBISH	**174,026**	**230,566**	**183,134**	**242,658**	**235,074**

Department Head Salary: Portion of City Manager's Salary
Permanent Emp. Salary: Portion of DPW's, Clerk/Treasurer and Deputy Clerk's salary
Liability: Portion of insurance SS: Portion of employer taxes
Benefits : Portion of BC/BS, Life, Longevity, COLA, Mers, Presc. Reimbursement, Caf. Plan, Sick/Vac/Waiver
Workers Comp: Portion of insurance Unemployment: Portion of insurance
Contractual Services: Richfield Management (includes yard waste & recycling) Audit Fees: Portion of fees
Muni.Garage Rental: Portion of storage fees for leaf equipment Rental: General Fund Equipment Rental-trucks and equipment
Leaf Disposal Program: Clean up parks/city property

COMMUNITY PROMOTION/ECONOMIC DEVELOPEMENT 244-747

244.747	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
REVENUES					
REAL TAX COLLECTION	49,768	49,950	49,636	49,950	49,950
INTEREST EARNINGS	369	200	184	215	200
DONATIONS COMM PROMOTIONS	0	0	510	215	200
TRANSFER FROM FUND BALANCE	0	29,171	0	25,123	34,412
TOTAL PROJECTED REVENUES	50,137	79,321	50,330	75,288	84,562
EXPENDITURES					
706.000 PERMANENT EMP. SALARY	24,793	29,649	22,433	28,314	31,401
707.000 TEMPORARY EMP. SALARY	0	2,000	0	0	2,000
709.000 OVERTIME	0	500	0	0	500
711.000 MEMBERSHIPS AND DUES	0	500	0	0	500
730.000 POSTAGE	646	2,000	0	800	2,000
801.721 PLANNING & DEVELOPMENT	5,338	7,500	1,970	6,000	7,500
825.000 BEAUTIFICATION/ENHANCEMENT	75	5,000	4,136	5,000	5,000
880.000 CABLE TV	0	1,000	48	0	1,000
881.000 MEMORIAL DAY PARADE	744	750	0	1,000	750
882.000 WEB SITE and E-NEWSLETTER	6,417	3,000	1,250	5,000	3,000
894.000 FIREWORKS EXPENSE	750	750	517	750	750
900.000 PRINTING AND PUBLISHING	9,091	2,000	497	8,000	2,000
955.000 MISCELLANEOUS	848	500	1,529	600	500
COMMUNITY PROMOTION - TOTAL	**48,702**	**55,149**	**32,381**	**55,464**	**56,901**
851.000 EMPLOYEE INSURANCE/BENEFITS					
719.000 BENEFITS	11,337	16,347	12,580	16,773	19,723
TOTAL EMPLOYEE BENEFITS	11,337	16,347	12,580	16,773	19,723
852.000 EMPLOYER TAXES/INSURANCE					
716.000 SOCIAL SECURITY	1,985	2,459	1,690	2,166	2,593
999.736 TRANSFER-OPEB FUNDING	885	5,366	3,577	885	5,345
TOTAL EMPLOYER TAXES/INS.	2,870	7,825	5,267	3,051	7,938
TOTAL COMM. PROMO/ECON. DEV	**62,909**	**79,321**	**50,228**	**75,288**	**84,562**

Permanent Emp.Salary: Portion of City Manager, Clerk/Treasurer, front dest and DPW salary
Benefits : Portion of BC/BS, Standard Life, Longevity, COLA, Mers, Presc. Reimbursement, Caf. Plan, Sick/Vac/Waiver
SS: Portion of employer taxes
Beautification: Tree replacement, Signs
Printing/Pub: Paper Newsletter, Flyers
Planning & Developement: Planning fees
Website: Website, e-newsletter, Code on Internet

BUILDING DEPARTMENT

249.000	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
REVENUE					
000.000 LICENSES AND PERMITS					
477.000 BUILDING PERMITS	19,532	35,000	25,627	30,000	35,000
478.000 HEATING & COOLING PERMIT	5,030	8,000	4,625	7,500	8,000
480.000 PLUMBING PERMIT	4,285	7,500	4,452	6,000	7,500
490.000 ELECTRICAL PERMITS	4,675	8,000	5,910	7,500	8,000
665.000 INTEREST EARNINGS	64	0	38	7,500	8,000
TOTAL REVENUES	**33,587**	**58,500**	**40,652**	**58,500**	**66,500**
EXPENDITURES					
450.000 BLDG OPERATING EXPENSES					
801.000 CONTRACTUAL SERVICES	31,667	58,500	40,614	58,500	66,500
955.000 MISCELLANEOUS	4	0	2	0	0
TOTAL EXPENDITURES	**31,671**	**58,500**	**40,616**	**58,500**	**66,500**

Building Department activities are contracted through Bloomfield Township.
Revenue is collected by Bloomfield Township and reported to us.
Bloomfield Township keeps revenue received

LIBRARY FUND

271.000	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
REVENUES					
402.000 REAL TAX COLLECTION	17,551	17,694	17,579	17,619	17,975
574.004 SINGLE BUSINESS TAX	0	100	0	0	0
665.000 INTEREST INCOME	33.72	50	29.39	30	50
TOTAL REVENUES	**17,585**	**17,844**	**17,608**	**17,649**	**18,025**
790.000 EXPENDITURES					
801.000 CONTRACTUAL SERVICES	17,551	17,834	17,579	17,643	18,015
955.000 MISCELLANEOUS	3	10	2	6	10
TOTAL EXPENDITURES	**17,554**	**17,844**	**17,581**	**17,649**	**18,025**

Contractual Service: Voted Millage for West Bloomfield Library
Misc: Portion of Single Business Tax

COMMUNITY CENTER BOND

334.000	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	0 BUDGET
REVENUES					
402.000 REAL TAX COLLECTION	43,640	42,798	42,740	42,740	46,735
665.000 INTEREST EARNINGS	90	75	61	78	75
TOTAL REVENUES	**43,729**	**42,873**	**42,800**	**42,818**	**46,810**
901.000 EXPENDITURES					
803.000 AUDIT FEES	0	200	0	100	200
820.000 BONDS	25,000	25,000	0	25,000	30,000
995.000 INTEREST EXPENSE	18,204	17,173	8,586	17,173	16,110
996.000 PAYING AGENTS FEES	325	500	0	500	500
TOTAL EXPENDITURES	**43,529**	**42,873**	**8,586**	**42,773**	**46,810**

Voted bond for the Community Center

STREET/DRAINAGE IMP. DEBT RETIREMENT

340.000	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
REVENUES					
402.000 REAL TAX COLLECTION	312,331	338,648	341,683	341,683	338,648
665.000 INTEREST EARNINGS	70	0	34	40	0
697.000 PROCEEDS FROM BOND REFUND	8,115	0	0	0	0
TOTAL REVENUES	**320,516**	**338,648**	**341,717**	**341,723**	**338,648**
901.000 EXPENDITURES					
803.000 AUDIT FEES	481	500	481	481	500
820.000 BONDS	266,580	292,273	292,285	292,285	292,273
995.000 INTEREST EXPENSE	46,944	45,450	47,498	47,498	45,450
996.000 PAYING AGENTS FEES	0	425	425	425	425
998.000 REFINANCE COSTS	0	0	0	0	0
TOTAL EXPENDITURES	**314,005**	**338,648**	**340,690**	**340,690**	**338,648**

Voted bond for Street/Drainage Millage
Percentage of Combined Debt. 68.77%
2012 Debt Refinance

W/S INFRASTRUCTURE IMP. DEBT RETIREMENT

395.000	PRIOR YEAR ACTUAL	AMENDED BUDGET	ACTUAL TO-DATE 03/31/14	ESTIMATED TOTAL	2014-2015 BUDGET
REVENUES					
402.000 REAL TAX COLLECTION	0	155,271	155,165	155,165	154,342
665.000 INTEREST EARNINGS	73	0	27	35	0
TOTAL REVENUES	**73**	**155,271**	**155,192**	**155,200**	**154,342**
901.000 EXPENDITURES					
803.000 AUDIT FEES	0	500	219	0	500
820.000 BONDS	0	132,728	132,715	132,725	132,728
995.000 INTEREST EXPENSE	0	21,569	21,567	21,567	20,640
996.000 PAYING AGENTS FEES	0	475	31	0	475
TOTAL EXPENDITURES	**0**	**155,271**	**154,532**	**154,292**	**154,342**

Voted Bond for W/S Infrastructure Project
Percentage of Combined Debt 31.23%
2012 Debt Refinance

WATER CONSTRUCTION FUND

405.000	PRIOR YEAR ACTUAL	AMENDED BUDGET	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
REVENUES					
640.000 SERVICES RENDERED	0	0	0	0	0
665.000 INTEREST EARNINGS	102	150	115	115	0
691.000 SURETY PREMIUM	0	0	0	0	0
695.000 TRANSFER FROM FUND BALANCE	0	86,000	0	88,794	0
698.000 PROCEEDS FROM SALE OF BONDS	0	0	0	0	0
TOTAL REVENUES	**102**	**86,150**	**115**	**88,909**	**0**
530.000 EXPENDITURES					
800.001 ENGINEERING FEES	0	10,000	0	0	0
801.000 CONTRACTUAL SERVICES	0	0	0	0	0
975.000 IMPROVEMENTS	0	76,000	88,863	88,863	0
999.591 TRANSFER TO WATER DEPT	0	0	46	46	0
TOTAL EXPENDITURES	**0**	**86,000**	**88,909**	**88,909**	**0**

RVA FUND

502.000 ACCT. # DESCRIPTION	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
REVENUE					
665.000 INTEREST	242	200	172	200	200
669.000 RENTAL FEES	17,023	22,800	20,483	18,500	22,800
695.001 TRANSFER FROM FUND BALANCE	0	8,008	0	4,526	10,103
TOTAL REVENUES	**17,265**	**31,008**	**20,655**	**23,226**	**33,103**
267.000 EXPENDITURES					
703.000 DEPARTMENT HEAD SALARY	1,877	3,311	1,070	3,000	3,411
706.000 PERMANENT EMP. SALARY	2,242	4,144	182	4,000	4,280
770.000 MAINTENANCE	694	4,000	979	1,000	4,000
807.000 REPAIR	0	1,500	0	0	1,500
920.000 UTILITIES	324	300	243	300	300
955.000 MISC	96	100	11	100	100
TOTAL OPERATING	**5,232**	**13,355**	**2,484**	**8,400**	**13,591**
851.000 EMPLOYEE INSURANCE/BENEFITS					
719.000 BENEFITS	3,668	5,907	3,367	4,000	7,185
TOTAL EMPLOYEE BENEFITS	3,668	5,907	3,367	4,000	7,185
852.000 EMPLOYER TAXES/INSURANCE					
716.000 SOCIAL SECURITY	383	0	148	536	588
999.736 TRANSFER-OPEB FUNDING	290	1,746	1,164	290	1,739
TOTAL EMPLOYER TAXES/INS.	673	1,746	1,312	826	2,328
931.000 TRANSFER OUT					
999.101 TRANSFER TO GENERAL FUND	10,000	10,000	5,000	10,000	10,000
TOTAL EMPLOYER TAXES/INS.	10,000	10,000	5,000	10,000	10,000
TOTAL RVA FUND	**19,573**	**31,008**	**12,163**	**23,226**	**33,103**

Department Head Salary: Portion of City Manager's Salary
Permanent Emp. Salary: Portion of DPW's salary
Benefits : Portion of BC/BS,Life, Longevity, COLA, Mers, Presc. Reimbursement, Caf. Plan, Sick/Vac/Waiver
SS: Portion of employer taxes

SEWER DEPARTMENT 590

REVENUES	PRIOR YEAR ACTUAL	AMENDED BUDGET	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
402.000 REAL TAX COLLECTION	97,629	0	977	0	0
430.000 UNBILLED RECEIVABLE	0	0	0	0	0
534.000 STATE-SAW GRANT	0	0	0	0	180,000
624.000 CURRENT SEWER SERVICES	356,402	350,000	258,086	344,115	350,000
625.000 SEWER TAP FEES	0	0	920	0	0
665.000 INTEREST EARNINGS	5,411	4,000	1,735	4,000	4,000
665.395 INTEREST EARNINGS W/S BOND	18	6,000	0	4,000	4,000
667.000 PENALTY AND INTEREST	7,214	0	5,100	6,000	6,000
670.000 MISC. REVENUES	0	0	0	0	0
695.001 SEWER FUND BALANCE	0	146,336	0	124,061	188,767
TOTAL REVENUES	**466,674**	**506,336**	**266,818**	**482,176**	**732,767**

442.000 SAW GRANT

ACCT. # DESCRIPTION					
703.000 DEPARTMENT HEAD SALARY	0	0	0	10,000	25,000
706.000 PERMANENT EMP. SALARY	0	0	0	10,000	25,000
773.000 EQUIPMENT	0	0	0	0	20,000
800.001 ENGINEERING FEES	0	0	0	15,000	30,000
801.000 CONTRACTUAL SERVICES	0	0	0	0	100,000
TOTAL SAW GRANT EXPENDITURES	**0**	**0**	**0**	**35,000**	**200,000**

536.000 OPERATIONS

ACCT. # DESCRIPTION					
703.000 DEPARTMENT HEAD SALARY	12,792	10,762	9,769	11,000	15,350
706.000 PERMANENT EMP. SALARY	25,741	26,524	21,907	25,000	29,208
707.000 TEMPORARY EMP. SALARY	0	0	0	0	0
709.000 OVERTIME	420	1,553	692	750	1,553
714.000 ADMINISTRATIVE CHARGE	15,000	15,000	7,500	15,000	15,000
730.000 POSTAGE	369	500	242	400	500
770.000 MAINTENANCE	17,637	15,000	13,712	30,000	15,000
773.000 EQUIPMENT	1,959	5,000	2,066	2,000	5,000
800.001 ENGINEERING FEES	2,855	10,000	209	5,000	10,000
801.000 CONTRACTUAL SERVICES	4,124	6,000	1,503	5,000	6,000
803.000 AUDIT FEES	2,938	3,465	2,586	2,200	3,638
806.000 RADIOS	257	800	165	300	800
807.000 REPAIR	1,060	20,000	32,205	5,000	20,000
830.000 SEWAGE DISPOSAL CHARGE	386,087	280,000	88,449	280,000	280,000

900.000 PRINTING AND PUBLISHING	167	350	261	350	350
920.000 UTILITIES	2,723	3,000	2,730	2,700	3,000
940.000 MUNI. GARAGE RENTAL	4,420	4,420	2,210	4,420	4,420
945.000 RENTAL (EQUIPMENT)	2,818	2,500	3,664	2,500	2,500
955.000 MISCELLANEOUS	797	600	207	750	600
968.000 DEPRECIATION	48,870	50,000	0	50,000	50,000
975.000 IMPROVEMENTS	1,243	10,000	36,922	5,000	10,000
995.000 INTEREST EXPENSE	13,436	0	0	0	0
995.100 AMORTIZATION-BOND ISSUE COST	2,708				
995.200 AMORTIZATION-DEFERRED REFUNDIN	2,245	0	0	0	0
TOTAL OPERATING	**550,666**	**465,474**	**226,999**	**447,370**	**472,920**
851.000 EMPLOYEE INSURANCE/BENEFITS					
719.000 BENEFITS	16,654	23,297	19,135	20,000	35,541
TOTAL EMPLOYEE BENEFITS	16,654	23,297	19,135	20,000	35,541
852.000 EMPLOYER TAXES/INSURANCE					
712.000 LIABILITY INSURANCE	5,223	5,700	5,240	5,300	5,700
716.000 SOCIAL SECURITY	3,124	2,971	2,495	2,811	3,528
725.000 WORKERS COMPENSATION	200	1,723	445	1,508	2,045
726.000 UNEMPLOYMENT	0	0	0	0	0
999.736 TRANSFER-OPEB FUNDING	1,187	7,171	4,781	1,187	9,033
TOTAL EMPLOYER TAXES/INS.	9,734	17,565	12,960	10,806	20,306
TOTAL SEWER DEPARTMENT	**577,055**	**506,336**	**259,093**	**478,176**	**728,767**

Department Head Salary: Portion of City Manager's Salary
Permanent Emp. Salary: Portion of DPW's, Clerk/Treasurer, Deputy Clerk and Admin Clerk salary
Liability: Portion of insurance SS: Portion of employer taxes
Administrative Charge: Office Space, office equipment use, utilities, computers, software, storage, record retention
Benefits : Portion of BC/BS,Life, Longevity, COLA, Mers, Presc. Reimbursement, Caf. Plan, Sick/Vac/Waiver
Workers Comp: Portion of insurance Unemployment: Portion of insurance Maintenance: Sewer Jetting. Lift Stations, Pumps
Contractual: Software Support, Storm Water Maint, Storm Water Discharge Annual Fee
Audit Fees: Portion of fees Sewer Disposal Charge: Discharge to City of Pontiac
Printing/Publishing: UB Forms, Reminder Notices Muni.Garage Rental: Portion of storage fees for dump trucks
Rental: General Fund Equipment Rental-trucks, tractor and equipment Depreciation: Sewer Lines
Equipment: .net training

WATER DEPARTMENT 591

	PRIOR YEAR ACTUAL	AMENDED BUDGET	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
REVENUE					
402.000 REAL TAX COLLECTION	72,694	0	912	0	0
430.000 UNBILLED RECEIVABLE	0	0	0	0	0
625.001 WATER CONNECT FEE	1,720	1,275	3,200	1,630	1,275
650.000 SALE OF WATER	264,823	260,000	189,413	260,000	260,000
651.000 SECOND METER INSTALL FEE	180	0	0	355	0
652.000 TURN ON/OFF	4,141	4,000	3,088	5,200	4,000
665.000 INTEREST	3,913	10,000	1,759	10,000	10,000
665.395 INTEREST-W/S BOND	14	0	0	10,000	10,000
666.000 PENALTY	5,848	5,000	4,117	5,000	5,000
670.000 MISC REVENUES	0	250	156	250	250
695.001 WATER FUND BALANCE	0	257409	0	251,861	276,707
TOTAL REVENUE	**353,333**	**537,934**	**202,646**	**544,296**	**567,232**
530.000 EXPENDITURES					
703.000 DEPARTMENT HEAD SALARY	11,988	10,762	9,744	11,000	15,350
706.000 PERMANENT EMP. SALARY	25,586	26,524	22,227	26,000	32,632
709.000 OVERTIME	836	2,000	467	1,000	2,000
710.000 CONFERENCES AND WORKSHOPS	80	500	75	500	500
711.000 MEMBERSHIPS AND DUES	2,039	2,500	870	2,500	2,500
714.000 ADMINISTRATIVE CHARGE	19,500	19,500	9,750	19,500	19,500
730.000 POSTAGE	403	500	624	500	500
750.000 GAS AND OIL SUPPLIES	3,116	2,600	1,730	2,600	2,600
770.000 MAINTENANCE	6,645	5,000	9,532	5,000	5,000
773.000 EQUIPMENT	1,487	2,000	2,171	2,000	2,000
800.001 ENGINEERING FEES	25,931	25,000	33,239	18,000	25,000
801.000 CONTRACTUAL SERVICES	3,672	5,000	5,423	4,000	5,000
803.000 AUDIT FEES	2,848	3,812	2,586	2,400	4,002
805.000 VEHICLE MAINTENANCE	0	200	0	500	500
806.000 RADIOS	257	800	165	400	800
830.001 DETROIT WATER CHARGE	178,470	162,000	120,523	162,000	162,000
853.000 TELEPHONE	0	600	0	0	600
900.000 PRINTING AND PUBLISHING	167	250	261	250	250
920.000 UTILITIES	1,230	1,000	1,096	1,000	1,000
930.000 REPAIRS	46,937	25,000	52,382	50,000	25,000
940.000 MUNI. GARAGE RENTAL	4,420	4,420	2,210	4,420	4,420
945.000 RENTAL (EQUIPMENT)	4,381	2,500	4,089	4,000	2,500
955.000 MISCELLANEOUS	-424	2,000	156	1,500	2,000
968.000 DEPRECIATION	39,639	40,000	0	40,000	40,000

WATER DEPARTMENT 591 Cont.

975.001 CAPITAL IMPROVEMENTS	1,242	150,000	143,708	150,000	150,000
995.000 INTEREST EXPENSE	11,370	2,000	0	2,000	2,000
995.100 AMORTIZATION-BOND ISSUE COST	2,016	0	0	0	0
995.200 AMORTIZATION-DEFERRED REFUNDIN	1,672	0	0	0	0
996.000 PAYING AGENT FEES	0	250	0	250	250
TOTAL EXPENDITURES	**395,507**	**496,718**	**423,028**	**511,320**	**507,905**
851.000 EMPLOYEE INSURANCE/BENEFITS					
719.000 BENEFITS	16,679	23,297	19,079	14,155	29,907
TOTAL EMPLOYEE BENEFITS	16,679	23,297	19,079	14,155	29,907
852.000 EMPLOYER TAXES/INSURANCE					
712.000 LIABILITY INSURANCE	5,223	57,000	5,240	3,537	5,700
716.000 SOCIAL SECURITY	3,128	3,005	2,501	2,907	3,824
725.000 WORKERS COMPENSATION	308	1,742	502	0	2,217
726.000 UNEMPLOYMENT	0	0	0	0	0
999.736 TRANSFER-OPEB FUNDING	1,186	7,172	4,781	2,377	7,680
TOTAL EMPLOYER TAXES/INS.	9,845	68,919	13,024	8,821	19,421
TOTAL WATER DEPARTMENT	**422,031**	**588,934**	**455,131**	**534,296**	**557,232**

Department Head Salary: Portion of City Manager's Salary
Permanent Emp. Salary: Portion of DPW's, Clerk/Treasurer, Deputy Clerk and Admin Clerk salary
Liability: Portion of insurance SS: Portion of employer taxes
Administrative Charge: Office space, office equipment use, utilities, computers, software, storage, record retention
Benefits : Portion of BC/BS,Life, Longevity, COLA, Mers, Presc. Reimbursement, Caf. Plan, Sick/Vac/Waiver
Workers Comp: Portion of insurance Unemployment: Portion of insurance Maintenance: Curb Boxes, Lawn Cutting
Contractual: Software Support, Storm Water Maint, Waterworks State Annual Fee Audit Fees: Portion of fees
Detroit Water Charge: Water Service from City of Detroit Printing/Publishing: UB Forms, Reminder Notices
Repairs: Watermains Muni.Garage Rental: Portion of storage fees for dump trucks
Rental: General Fund Equipment Rental-trucks, tractor and equipment Depreciation: Water Lines
Equipment: .net training

MUNICIPAL GARAGE FUND

632.000

	PRIOR YEAR ACTUAL 12-13	AMENDED BUDGET 13-14	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
REVENUES					
665.000 INTEREST EARNINGS	40	750	37	75	750
667.002 RENTAL/LEASE FEES	26,260	26,000	13,130	26,000	26,000
MUNICIPAL GARAGE FUND BALANCE	0	7,712	0	2,000	10,342
TOTAL REVENUES	**26,300**	**34,462**	**13,167**	**28,075**	**37,092**
263.000 EXPENDITURES					
703.000 DEPARTMENT HEAD SALARY	0	0	0	0	0
706.000 PERMANENT EMPLOYEES SALARY	9,975	10,110	3,946	11,000	10,440
709.000 OVERTIME	0	0	0	0	0
770.000 MAINTENANCE	856	1,500	379	1,500	1,500
807.000 REPAIRS	12	1,000	398	1,000	1,000
920.000 UTILITIES	4,247	4,500	4,081	4,500	4,500
955.000 MISCELLANEOUS	126	200	211	200	200
968.000 DEPRECIATION	0	1,900	0	1,900	1,900
975.000 IMPROVEMENTS	0	2,000	0	0	2,000
TOTAL OPERATING	**15,216**	**21,210**	**9,016**	**20,100**	**21,540**
851.000 EMPLOYEE INSURANCE/BENEFITS					
719.000 BENEFITS	6,326	9,991	6,830	7,500	12,273
TOTAL EMPLOYEE BENEFITS	6,326	9,991	6,830	7,500	12,273
852.000 EMPLOYER TAXES/INSURANCE					
716.000 SOCIAL SECURITY	845	773	365	842	799
725.000 WORKERS COMPENSATION	251	50	0	40	50
999.736 TRANSFER OPEB FUNDING	406	2,438	1,625	406	2,432
TOTAL EMPLOYER TAXES/INS.	1,502	3,261	1,990	1,288	3,280
TOTAL MUNICUPAL GARAGE	**23,045**	**34,462**	**17,836**	**28,888**	**37,092**

Permanent Emp. Salary: Portion of DPW's salary
Audit Fees: Portion of fees
Repairs: Door Replacment, normal repairs
Depreciation: Life of Garage
Benefits : Portion of BC/BS,Life, Longevity, COLA, Mers, Presc. Reimbursement, Caf. Plan, Sick/Vac/Waiver
SS: Portion of employer taxes

COUNTY DRAINS 841

841.000	PRIOR YEAR ACTUAL	AMENDED BUDGET	ACTUAL TO-DATE 04/17/14	ESTIMATED TOTAL	2014-2015 BUDGET
REVENUES					
402.000 REAL TAX COLLECTION	988	6,000	5,955	988	6,000
665.000 INTEREST EARNINGS	5	50	9	8	5
695.001 DRAINS FUND BALANCE	0	0	0	2,704	0
TOTAL REVENUES	**993**	**6,050**	**5,963**	**3,700**	**6,005**
EXPENDITURES					
803.000 AUDIT FEES	0	50	0	0	50
955.000 MISCELLANEOUS	1	15	0	0	15
980.000 LAKE LEVEL	3,610	5,940	2,804	3,700	5,940
TOTAL EXPENDITURES	**3,610**	**6,005**	**2,804**	**3,700**	**6,005**

Payment to the Oakland County Drain Commission for Legal Lake Level/Dam Control

City of Sylvan Lake
Community Center Bond Schedule

Date	Interest Rate	Principal Due	Interest Due	Total Due	Fiscal Total
Fiscal 07/08					
11/07			8,252.82	8,252.82	Fiscal 07/08
05/08			10,843.13	10,843.13	19,095.95
Fiscal 08/09					
11/08			10,843.13	10,843.13	Fiscal 08/09
05/09	3.80	15,000	10,843.13	25,843.13	36,686.26
Fiscal 09/10					
11/09			10,558.13	10,558.13	Fiscal 09/10
05/10	3.85	25,000	10,558.13	35,558.13	46,116.25
Fiscal 10/11					
11/10			10,076.88	10,076.88	Fiscal 10/11
05/11	3.90	25,000	10,076.88	35,076.88	45,153.75
Fiscal 11/12					
11/11			9,589.38	9,589.38	Fiscal 11/12
05/12	3.90	25,000	9,589.38	34,589.38	44,178.75
Fiscal 12/13					
11/12			9,101.88	9,101.88	Fiscal 12/13
05/13	4.13	25,000	9,101.88	34,101.88	43,203.75
Fiscal 13/14					
11/13			8,586.25	8,586.25	Fiscal 13/14
05/14	4.25	25,000	8,586.25	33,586.25	42,172.50
Fiscal 14/15					
11/14			**8,055.00**	**8,055.00**	**Fiscal 14/15**
05/15	**4.250**	**30,000**	**8,055.00**	**38,055.00**	**46,110.00**
Fiscal 15/16					
11/15			7,417.50	7,417.50	Fiscal 15/16
05/16	4.25	30,000	7,417.50	37,417.50	44,835.00
Fiscal 16/17					
11/16			6,780.00	6,780.00	Fiscal 16/17
05/17	4.25	30,000	6,780.00	36,780.00	43,560.00
Fiscal 17/18					
11/17			6,142.50	6,142.50	Fiscal 17/18
05/18	4.40	30,000	6,142.50	36,142.50	42,285.00
Fiscal 18/19					
11/18			5,482.50	5,482.50	Fiscal 18/19
05/19	4.40	30,000	5,482.50	35,482.50	40,965.00
Fiscal 19/20					
11/19			4,822.50	4,822.50	Fiscal 19/20
05/20	4.40	30,000	4,822.50	34,822.50	39,645.00
Fiscal 20/21					
11/20			4,162.50	4,162.50	Fiscal 20/21
05/21	4.50	30,000	4,162.50	34,162.50	38,325.00
Fiscal 21/22					
11/21			3,487.50	3,487.50	Fiscal 21/22
05/22	4.50	30,000	3,487.50	33,487.50	36,975.00
Fiscal 22/23					
11/22			2,812.50	2,812.50	Fiscal 22/23
05/23	4.50	30,000	2,812.50	32,812.50	35,625.00
Fiscal 23/24					
11/23			2,137.50	2,137.50	Fiscal 23/24
05/24	4.75	30,000	2,137.50	32,137.50	34,275.00
Fiscal 24/25					
11/24			1,425.00	1,425.00	Fiscal 24/25
05/25	4.75	30,000	1,425.00	31,425.00	32,850.00
Fiscal 25/26					
11/25			712.50	712.50	Fiscal 25/26
05/26	4.75	30,000	712.50	30,712.50	31,425.00
		$500,000.00	$243,482.20	$743,482.20	

City of Sylvan Lake

Combined Sewer/Water and St/Dr. Bond Schedule

Period Ending	Interest Rate	Annual Principal	Interest Due	Total Due for Fiscal Year
10/01/12	0.50%	75,000	27,697	
04/01/13			35,170	FY 2012/13
FY 2012/13				137,867
10/01/13	0.60%	425,000	35,170	
04/01/14			33,895	FY 2013/14
FY 2013/14				494,065
10/01/14	**0.80%**	**425,000**	**33,895**	
04/01/15			**32,195**	**FY 2014/15**
FY 2014/15				**491,090**
10/01/15	1.00%	435,000	32,195	
04/01/16			30,020	FY 2015/16
FY 2015/16				497,215
10/01/16	1.30%	440,000	30,020	
04/01/17			27,160	FY 2016/17
FY 2016/17				497,180
10/01/17	1.65%	450,000	27,160	
04/01/18			23,448	FY 2017/18
FY 2017/18				500,608
10/01/18	2.00%	465,000	23,448	
04/01/19			18,798	FY 2018/19
FY 2018/19				507,245
10/01/19	2.10%	480,000	18,798	
04/01/20			13,758	FY 2019/20
FY 2019/20				512,555
10/01/20	2.30%	495,000	13,758	
04/01/21			8,065	FY 2020/21
FY 2020/21				516,823
10/01/21	2.50%	305,000	8,065	
04/01/22			4,253	FY 2021/22
FY 2021/22				317,318
10/01/22	2.70%	315,000	4,253	FY 2022/23
FY 2022/23				319,253
TOTAL		4,310,000	481,217	4,791,217