City of Center Line Triennial Budget
Fiscal Years 2018 through 2020

As Adopted By City Council

Dennis Champine

City Manager/Clerk

MUNICIPAL OFFICES

Robert Binson
Mayor
Ronald Lapham
Mayor Pro Tem
Nicholas Chakur
Council Member
Mary Hafner
Council Member
James Reid
Council Member

Dennis E. Champine
City Manager/Clerk

June 30, 2017

The Honorable Mayor and
Members of the City Council
City of Center Line
Center Line, Michigan

RE: Fiscal Year 2018 Adopted City Budget

The enclosed document constitutes the adopted City of Center Line budget for the 2018 Fiscal Year with informational projections for fiscal years 2019 and 2020. City Council formally adopts only the FY2018 budget, covering operations from July 1, 2017 through June 30, 2018. The inclusion of projected financial resources and costs for the succeeding two years is a useful tool in both managing current operations and planning for the future.

The FY2018 budget includes a few significant events to be addressed. Pursuant to the Michigan personal property tax reform approved by voters in 2014 an additional $9 million of personal property has been removed from the ad valorem tax roll, to be replaced by reimbursements from the State under Public Act 86 of 2014 (Local Community Stabilization Authority Act) as modified by Proposal 1. We still anticipate full or nearly full reimbursement for the property tax revenue losses though we do not expect another “windfall” as we experienced for a multi-year reimbursement in Fiscal 2017.

June 30, 2017

RE: Fiscal Year 2018 Adopted City Budget

In Fiscal 2017, the City received substantially more in payments than the ad valorem tax loss for that year. Much of the reimbursement was for more than one fiscal period but it enabled us to create a fund, actually a line item in the Capital Improvement Fund, for much needed improvements to city facilities. The General Fund was the recipient of just over $205,000 more than was budgeted. Nearly one-half that amount ($100,000) was set aside for facility improvements with the remainder reserved for future contingencies.

The Debt Service Fund also received substantially more than was anticipated. Some is being used to offset the anticipated loss of personal property tax in Fiscal 2018 but we were also able to reduce the millage necessary for debt service by .3936 mills, 4.91% of the debt service millage and 1.01% of the total city millages for operations, public safety and debt service. This translates to a savings of $19.68 for a residential home with a taxable value of $50,000.

Unfortunately not all are reductions or cost savings. The Great Lakes Water Authority has proposed substantial increases in both water and waste water treatment charges for the City of Center Line. Though GLWA maintains the spirit of its commitment to limit cost increases that does not translate to a uniform commitment from community to community. Some costs are being shifted for urban communities to suburban ones. Though most communities don't necessarily dispute the logic of the shift that has been substantial inquiry about phasing the increases in over a number of budget years rather than an abrupt change.

GLWA proposes an increase in water rates of 5.54% for Center Line and an increase of 12.66 in waste water treatment rates, increasing budget costs by $25,200 and $120.000 respectively. These changes alone would make it necessary to raise our residential rates by a little over 5% but we have mitigated the increase substantially, absorbing over $45,000 of the increased cost by adjusting the amount being reserved for depreciation to close to actual. The overall increase in water and waste water rates amounts to 2.9% as illustrated on page 88 of the proposed budget.

June 30, 2017

RE: Fiscal Year 2018 Adopted City Budget

Also included in the budget is recognition of the increase in solid waste collection fees from $18.20 bi-monthly to $21.50 as was approved by City Council earlier this year for the 5-year contract with GFL Environmental including automated collection services utilizing 96 gallon carts.

I am available at your convenience for any comments, questions or concerns.

Respectfully,

Mark Knapp
Finance Director/Treasurer

CITY OF CENTER LINE, MICHIGAN

ADOPTED TRIENNIAL BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2018 (FY2018)

WITH PROJECTIONS FOR FY2019 & FY2020

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CITY OF CENTER LINE, MICHIGAN

ADOPTED TRIENNIAL BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2018 (FY2018)

WITH PROJECTIONS FOR FY2019 & FY2020

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CITY OF CENTER LINE, MICHIGAN
TRIENNIAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2018 (FY2018)
WITH PROJECTIONS FOR FY2019 & FY2020
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CONSOLIDATED (SUMMARY) BUDGET
GOVERNMENTAL FUNDS
FISCAL YEAR 2018

	GENERAL FUND	PUBLIC SAFETY FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Property Taxes	$ 2,224,398	$ 2,341,370	$ 1,102,208	$ 5,667,976
Licenses & Permits	197,000	-	-	197,000
Federal Sources	10,000	1,000	-	11,000
State & Local Sources	1,290,575	390,459	631,193	2,312,227
Charges For Services	478,650	19,000	-	497,650
Fines & Forfeits	455,000	-	-	455,000
Interest & Rents	9,000	750	840	10,590
Other	5,500	6,100	-	11,600
TOTAL REVENUES	4,670,123	2,758,679	1,734,241	9,163,043
EXPENDITURES				
General Government				
Legislative	22,190	-	-	22,190
37th District Court	476,050	-	-	476,050
Assessor's Office	110,212	-	-	110,212
City Manager/Clerk	469,373	-	-	469,373
Treasurer's Office	222,658	-	-	222,658
Other General Government	402,546	-	25,000	427,546
Public Safety	224,105	3,858,690	38,900	4,121,695
Public Works	987,797	-	760,240	1,748,037
Community & Economic Development	4,938	-	-	4,938
Recreation & Culture	627,768	-	-	627,768
Debt Service	40,000	-	117,285	157,285
TOTAL EXPENDITURES	3,587,637	3,858,690	941,425	8,387,752

CONSOLIDATED (SUMMARY) BUDGET
GOVERNMENTAL FUNDS
FISCAL YEAR 2018

	GENERAL FUND	PUBLIC SAFETY FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,082,486	(1,100,011)	792,816	775,291
OTHER FINANCING SOURCES (USES)				
Transfers In	-	1,074,391	195,000	1,269,391
Transfers Out	(1,138,391)	-	(1,070,559)	(2,208,950)
TOTAL FINANCING SOURCES (USES)	(1,138,391)	1,074,391	(875,559)	(939,559)
NET CHANGE IN FUND BALANCE	(55,905)	(25,620)	(82,743)	(164,268)
Fund Balances, beginning of year (projected)	1,484,040	211,352	729,836	2,425,228
Fund Balances, end of year	$ 1,428,135	$ 185,732	$ 647,093	$ 2,260,960

CONSOLIDATED (SUMMARY) BUDGET
GOVERNMENTAL FUNDS
FISCAL YEAR 2019

	GENERAL FUND	PUBLIC SAFETY FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Property Taxes	$ 2,201,212	$ 2,356,005	$ 1,113,529	$ 5,670,746
Licenses & Permits	197,000	-	-	197,000
Federal Sources	-	1,000	-	1,000
State & Local Sources	1,368,929	440,948	661,025	2,470,902
Charges For Services	478,650	19,000	-	497,650
Fines & Forfeits	465,000	-	-	465,000
Interest & Rents	9,000	750	840	10,590
Other	5,500	6,200	-	11,700
TOTAL REVENUES	4,725,291	2,823,903	1,775,394	9,324,588
EXPENDITURES				
General Government				
Legislative	22,200	-	-	22,200
37th District Court	476,050	-	-	476,050
Assessor's Office	112,400	-	-	112,400
City Manager/Clerk	482,227	-	-	482,227
Treasurer's Office	230,350	-	-	230,350
Other General Government	409,370	-	25,000	434,370
Public Safety	228,580	3,894,630	36,900	4,160,110
Public Works	947,040	-	519,239	1,466,279
Community & Economic Development	5,030	-	-	5,030
Recreation & Culture	630,635	-	-	630,635
Debt Service	50,000	-	98,212	148,212
TOTAL EXPENDITURES	3,593,882	3,894,630	679,351	8,167,863

CONSOLIDATED (SUMMARY) BUDGET
GOVERNMENTAL FUNDS
FISCAL YEAR 2019

	GENERAL FUND	PUBLIC SAFETY FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,131,409	(1,070,727)	1,096,043	1,156,725
OTHER FINANCING SOURCES (USES)				
Transfers In	-	1,070,727	175,000	1,245,727
Transfers Out	(1,114,757)	-	(1,136,364)	(2,251,121)
TOTAL FINANCING SOURCES (USES)	(1,114,757)	1,070,727	(961,364)	(1,005,394)
NET CHANGE IN FUND BALANCE	16,652	-	134,679	151,331
Fund Balances, beginning of year (projected)	1,428,135	185,732	647,093	2,260,960
Fund Balances, end of year	$ 1,444,787	$ 185,732	$ 781,772	$ 2,412,291

CONSOLIDATED (SUMMARY) BUDGET
GOVERNMENTAL FUNDS
FISCAL YEAR 2020

	GENERAL FUND	PUBLIC SAFETY FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Property Taxes	$ 2,194,503	$ 2,360,480	$ 692,333	$ 5,247,316
Licenses & Permits	197,000	-	-	197,000
Federal Sources	-	1,000	-	1,000
State & Local Sources	1,427,927	481,265	666,181	2,575,373
Charges For Services	478,650	19,000	-	497,650
Fines & Forfeits	465,000	-	-	465,000
Interest & Rents	9,000	800	840	10,640
Other	5,500	6,200	-	11,700
TOTAL REVENUES	4,777,580	2,868,745	1,359,354	9,005,679
EXPENDITURES				
General Government				
Legislative	22,200	-	-	22,200
37th District Court	476,050	-	-	476,050
Assessor's Office	114,630	-	-	114,630
City Manager/Clerk	491,184	-	-	491,184
Treasurer's Office	234,870	-	-	234,870
Other General Government	416,340	-	25,000	441,340
Public Safety	233,130	3,957,230	386,900	4,577,260
Public Works	965,980	-	500,401	1,466,381
Community & Economic Development	5,120	-	-	5,120
Recreation & Culture	643,235	-	-	643,235
Debt Service	50,000	-	93,353	143,353
TOTAL EXPENDITURES	3,652,739	3,957,230	1,005,654	8,615,623

CONSOLIDATED (SUMMARY) BUDGET
GOVERNMENTAL FUNDS
FISCAL YEAR 2020

	GENERAL FUND	PUBLIC SAFETY FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,124,841	(1,088,485)	353,700	390,056
OTHER FINANCING SOURCES (USES)				
Transfers In	-	1,088,485	520,000	1,608,485
Transfers Out	(1,102,485)	-	(722,492)	(1,824,977)
TOTAL FINANCING SOURCES (USES)	(1,102,485)	1,088,485	(202,492)	(216,492)
NET CHANGE IN FUND BALANCE	22,356	-	151,208	173,564
Fund Balances, beginning of year (projected)	1,444,787	185,732	781,772	2,412,291
Fund Balances, end of year	$ 1,467,143	$ 185,732	$ 781,772	$ 2,585,855

SCHEDULE OF TAX MILLAGES
GOVERNMENTAL FUNDS
FISCAL YEAR 2018/TAX YEAR 2017

A resident's tax bill is calculated by multiplying the taxable value of the resident's home by the millage rate. A millage is the amount of money owed per $1,000 of taxable value. The following tables show both City-wide taxable values for the various City tax rolls and the millage rates charged by the City. It is important to note that many other taxes are levied on residents of the City that are not included below, such as taxes payable to the school district where the resident's property is located, Macomb County taxes, Macomb ISD, Macomb Community College, and others.

TAXABLE VALUES - ACTUAL & BUDGETED*			
	FY2017 TY2016	FY2018 TY2017	% CHANGE
AD VAL ROLL			
REAL	123,962,731	126,259,506	1.85%
PERSONAL	22,456,510	14,864,960	(33.81%)
	146,419,241	**141,124,466**	**(3.62%)**
IFT/CFT			
REAL	3,529,631	3,794,076	7.49%
PERSONAL	888,900	787,540	(11.40%)
	4,418,531	**4,581,616**	**3.69%**
PILOT	**1,408,544**	**1,408,544**	**0.00%**

*Budgeted figures are from the Assessor's L-4025 for the upcoming tax year

	FISCAL YEAR		%
	FY2017	FY2018	CHANGE
CITY OPERATING MILLAGE	14.6630	14.6630	0.00%
PUBLIC SAFETY OPERATING	7.5000	7.5000	0.00%
PA345 POLICE & FIRE PENSION	8.8049	8.8049	0.00%
DEBT MILLAGE	8.0086	7.6150	(4.91%)
TOTAL CITY MILLAGES	38.9765	38.5829	(1.01%)

FUND SUMMARY
GENERAL FUND (FUND 101)
SUMMARY SCHEDULE OF ADOPTED BUDGET

ACCOUNT TITLE	PRIOR FISCAL YEAR FY2015	PRIOR FISCAL YEAR FY2016	PROJECTED FY2017	ADOPTED FY2018	PROJECTED FY2019	PROJECTED FY2020
REVENUES						
PROPERTY TAXES	$ 2,409,866	$ 2,459,231	$ 2,315,955	$ 2,224,398	$ 2,201,212	$ 2,194,503
LICENSES & PERMITS	264,124	213,089	197,000	197,000	197,000	197,000
FEDERAL SOURCES	28,091	22,386	22,000	10,000	-	-
STATE SOURCES	1,010,303	1,089,419	1,394,582	1,290,575	1,368,929	1,427,927
CHARGES FOR SERVICES	427,926	414,888	457,100	478,650	478,650	478,650
FINES & FORFEITS	449,233	417,337	453,000	455,000	465,000	465,000
INTEREST	21,420	9,284	11,310	9,000	9,000	9,000
OTHER REVENUE	42,890	42,198	5,797	5,500	5,500	5,500
TOTAL REVENUES	**4,653,853**	**4,667,832**	**4,856,744**	**4,670,123**	**4,725,291**	**4,777,580**
EXPENDITURES (BY DEPARTMENT)						
LEGISLATIVE	17,026	19,036	20,248	22,190	22,200	22,200
37TH DISTRICT COURT	548,040	516,768	476,050	476,050	476,050	476,050
ASSESSOR'S OFFICE	110,976	126,743	113,935	110,212	112,400	114,630
CITY MANAGER/CLERK	398,572	581,458	476,756	473,388	482,227	491,184
TREASURER'S OFFICE	211,223	307,441	234,905	225,844	230,350	234,870
OTHER GENERAL GOVERNMENT	358,669	373,764	383,926	402,546	409,370	416,340
COMMUNITY REHABILITATION	8,115	3,732	20,907	4,938	5,030	5,120
PROTECTIVE INSPECTION (BUILDING)	174,955	215,289	232,131	224,105	228,580	233,130
PUBLIC WORKS	885,052	1,046,770	957,346	928,448	947,040	965,980
PARKS & RECREATION	265,983	318,745	336,702	335,650	342,355	349,185
CENTER LINE PUBLIC LIBRARY	246,844	262,473	299,037	282,618	288,280	294,050
DEBT SERVICE/OPEB	980,835	38,268	35,000	40,000	50,000	50,000
TOTAL EXPENDITURES	**4,206,290**	**3,810,487**	**3,586,943**	**3,525,989**	**3,593,882**	**3,652,739**
EXCESS OF REVENUES OVER EXPENDITURES	447,563	857,345	1,269,801	1,144,134	1,131,409	1,124,841

FUND SUMMARY
GENERAL FUND (FUND 101)
SUMMARY SCHEDULE OF PROPOSED BUDGET

	PRIOR FISCAL YEARS		PROJECTED	PROPOSED		
ACCOUNT TITLE	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	-	-	-	-	-	-
TRANSFERS OUT	960,986	976,600	1,092,127	1,138,391	1,114,757	1,102,485
TOTAL OTHER FINANCING SOURCES (USES)	(960,986)	(976,600)	(1,092,127)	(1,138,391)	(1,114,757)	(1,102,485)
NET CHANGE IN FUND BALANCE	**(513,423)**	**(119,255)**	**177,674**	**(55,905)**	**16,652**	**22,356**
BEGINNING FUND BALANCE	1,939,044	1,425,621	1,306,366	1,484,040	1,428,135	1,444,787
ENDNG FUND BALANCE	**$ 1,425,621**	**$ 1,306,366**	**$ 1,484,040**	**$ 1,428,135**	**$ 1,444,787**	**$ 1,467,143**

TWO YEAR HISTORY, CURRENT YEAR PROJECTION, ADOPTED AND PROJECTED BUDGETS

ACCT NO	BALANCE AT ACCOUNT TITLE	PRIOR FISCAL YEARS FY2015	PRIOR FISCAL YEARS FY2016	ESTIMATED 06-30-2017	TRIENNIAL BUDGET ADOPTED BUDGET FY2018	TRIENNIAL BUDGET PROJECTED BUDGETS FY2019	TRIENNIAL BUDGET PROJECTED BUDGETS FY2020
PROPERTY TAXES							
402.000	CURRENT REAL TAXES	$ 1,787,851	$ 1,824,242	$ 1,838,319	$ 1,851,343	$ 1,892,370	$ 1,930,217
410.000	CURRENT PERS TAXES	457,531	466,373	329,280	217,965	152,576	106,803
420.000	DELINQUENT PROP TAXES	4,018	199	1,500	1,500	1,500	1,500
437.000	IND FACILITIES TAX (IFT)	22,465	38,792	32,856	33,590	34,766	35,983
445.000	INTEREST/PENALTIES	28,608	28,654	15,000	20,000	20,000	20,000
447.001	TAX ADMIN FEE - SUMMER	95,014	96,030	93,000	95,000	95,000	95,000
447.002	TAX ADMIN FEE - WINTER	19,605	20,273	20,000	20,000	20,000	20,000
448.000	CONTRA - TAX REFUNDS	(5,226)	(15,332)	(14,000)	(15,000)	(15,000)	(15,000)
	TOTAL PROPERTY TAXES	**2,409,866**	**2,459,231**	**2,315,955**	**2,224,398**	**2,201,212**	**2,194,503**
LICENSES & PERMITS							
451.370	BUSINESS LICENSES	110,789	105,087	105,000	105,000	105,000	105,000
452.370	CITY CERT INSPECTION	43,575	44,803	45,000	45,000	45,000	45,000
609.370	BUILDING PERMITS	81,670	24,249	21,000	21,000	21,000	21,000
610.370	ELECTRICAL PERMITS	13,700	22,120	9,000	9,000	9,000	9,000
611.370	HEATING PERMITS	9,780	9,810	8,000	8,000	8,000	8,000
612.370	PLUMBING PERMITS	4,610	7,020	9,000	9,000	9,000	9,000
	TOTAL LICENSES & PERMITS	**264,124**	**213,089**	**197,000**	**197,000**	**197,000**	**197,000**
FEDERAL SOURCES							
502.230	RET MEDICINE DRUG SUB	28,091	22,386	22,000	10,000	-	-
	TOTAL FEDERAL SOURCES	**28,091**	**22,386**	**22,000**	**10,000**	**-**	**-**

TWO YEAR HISTORY, CURRENT YEAR PROJECTION, ADOPTED AND PROJECTED BUDGETS - CONTINUED

ACCT NO	BALANCE AT ACCOUNT TITLE	PRIOR FISCAL YEARS FY2015	PRIOR FISCAL YEARS FY2016	ESTIMATED 06-30-2017	TRIENNIAL BUDGET ADOPTED BUDGET FY2018	TRIENNIAL BUDGET PROJECTED BUDGETS FY2019	TRIENNIAL BUDGET PROJECTED BUDGETS FY2020
STATE & LOCAL SOURCES							
539.000	PILOT (MSHDA)	103,430	107,089	105,000	105,000	105,000	105,000
540.445	MDOT STATE REVENUES	7,719	2,964	5,000	5,000	5,000	5,000
544.730	LIBRARY STATE AID/FINES	11,531	14,430	14,000	14,000	14,000	14,000
574.001	CVTRS STATE SHARED REV	248,327	248,327	248,327	248,327	248,327	248,327
574.002	CONST STATE SHARED REV	629,128	628,523	633,819	648,270	661,235	674,460
575.000	PA86/EMPP REIMBURSEMENT	-	88,086	388,436	269,978	335,367	381,140
581.000	COUNTY DRAIN MAINT	10,168	-	-	-	-	-
	TOTAL STATE SOURCES	**1,010,303**	**1,089,419**	**1,394,582**	**1,290,575**	**1,368,929**	**1,427,927**
CHARGES FOR SERVICES							
600.000	CHARGES FOR SERVICES	458	3,032	3,000	3,000	3,000	3,000
600.101	CFS - PROF SERVICES	135,733	142,684	138,000	150,000	150,000	150,000
600.202	CFS - M/L STREETS	57,229	18,902	50,000	50,000	50,000	50,000
600.370	CODE ENFORCE - BLIGHT	17,462	12,420	15,000	15,000	15,000	15,000
600.371	CONTRA - BLIGHT W/Os	(2,567)	-	(2,000)	(2,000)	(2,000)	(2,000)
600.690	CFS - PARKS & REC	666	236	1,000	1,000	1,000	1,000
601.601	CFS P&R - SUMMER CAMP	26,481	21,863	34,100	52,000	52,000	52,000
601.602	CFS P&R - TRIPS	13,811	17,812	16,400	17,000	17,000	17,000
601.603	CFS P&R - BUS REVENUES	4,304	6,475	10,600	7,100	7,100	7,100
601.604	CFS P&R - OPEN SWIM	296	-	-	-	-	-
601.605	CFS P&R - CLYBSA	2,200	1,625	2,250	-	-	-
601.606	CFS P&R - CLASSES	6,651	6,764	6,000	7,000	7,000	7,000
601.607	CFS P&R - BLDG RENTALS	8,460	9,560	15,000	12,500	12,500	12,500
607.370	PLANNING/ZONING FEES	4,250	7,950	5,000	5,000	5,000	5,000
608.370	PLAN REVIEW FEES	1,565	1,530	1,500	1,500	1,500	1,500
613.215	ELECTIONS REIMBURSE	-	6,323	7,500	5,000	5,000	5,000

TWO YEAR HISTORY, CURRENT YEAR PROJECTION, ADOPTED AND PROJECTED BUDGETS - CONTINUED

ACCT NO	BALANCE AT ACCOUNT TITLE	PRIOR FISCAL YEARS FY2015	PRIOR FISCAL YEARS FY2016	ESTIMATED 06-30-2017	TRIENNIAL BUDGET ADOPTED BUDGET FY2018	TRIENNIAL BUDGET PROJECTED BUDGETS FY2019	TRIENNIAL BUDGET PROJECTED BUDGETS FY2020
CHARGES FOR SERVICES - CONTINUED							
615.260	FRANCHISE FEES	146,812	153,219	150,000	150,000	150,000	150,000
620.230	TAX/ASSESS RECORD FEES	1,250	1,750	1,250	1,250	1,250	1,250
628.730	LIBRARY VIDEO RENTALS	2,865	2,743	2,500	3,300	3,300	3,300
	TOTAL CHARGES FOR SERVICES	**427,926**	**414,888**	**457,100**	**478,650**	**478,650**	**478,650**
FINES & FORFEITS							
655.000	COURT CRIMINAL FINES	436,307	404,472	440,000	440,000	450,000	450,000
655.370	BOND FORFEITURES	4,240	2,950	3,000	3,000	3,000	3,000
656.730	LIBRARY FINES/PENALTIES	8,686	9,915	10,000	12,000	12,000	12,000
	TOTAL FINES & FORFEITS	**449,233**	**417,337**	**453,000**	**455,000**	**465,000**	**465,000**
INTEREST & RENTS							
664.230	INTEREST EARNINGS	2,907	2,984	2,800	3,000	3,000	3,000
664.231	INT EARNINGS - REHAB	-	-	10	-	-	-
666.000	RENTAL REVENUE	3,500	6,300	6,000	6,000	6,000	6,000
666.285	RENTS - REHAB PROP	15,013	-	2,500	-	-	-
	TOTAL INTEREST & RENTS	**21,420**	**9,284**	**11,310**	**9,000**	**9,000**	**9,000**
OTHER REVENUES							
671.000	MISCELLANEOUS	610	689	500	500	500	500
673.000	SALE OF ASSETS	5,437	19,905	500	500	500	500
673.001	SALE OF CITY CLOTHING	1,514	902	500	500	500	500
676.000	REIMBURSEMENTS	2,888	2,732	1,341	1,000	1,000	1,000
676.002	STREET LIGHTS REIMBURS	2,956	4,434	2,956	3,000	3,000	3,000
676.003	INSURANCE REIMBURSE	15,128	13,536	-	-	-	-
679.260	INS PREMIUM REFUND	14,357	-	-	-	-	-
	TOTAL OTHER REVENUES	**42,890**	**42,198**	**5,797**	**5,500**	**5,500**	**5,500**
	TOTAL REVENUES	**$ 4,653,853**	**$ 4,667,832**	**$ 4,856,744**	**$ 4,670,123**	**$ 4,725,291**	**$ 4,777,580**

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION - ACCOUNT NUMBER ORDER

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
402.000	CURRENT REAL TAXES	$ 1,770,239	$ 1,787,851	$ 1,824,242	3%	$ 1,722,587	$ 1,838,319
410.000	CURRENT PERS TAXES	475,713	457,531	466,373	(2%)	327,205	329,280
420.000	DELINQUENT PROP TAXES	11,086	4,018	199	(98%)	1,408	1,500
437.000	IND FACILITIES TAX (IFT)	16,886	22,465	38,792	130%	32,856	32,856
445.000	INTEREST/PENALTIES	27,453	28,608	28,654	4%	8,214	15,000
447.001	TAX ADMIN FEE - SUMMER	91,774	95,014	96,030	5%	85,417	93,000
447.002	TAX ADMIN FEE - WINTER	19,226	19,605	20,273	5%	3,739	20,000
448.000	CONTRA - TAX REFUNDS	(19,627)	(5,226)	(15,332)	N/A	(13,724)	(14,000)
451.370	BUSINESS LICENSES	88,161	110,789	105,087	19%	12,595	105,000
452.370	CITY CERT INSPECTION	42,450	43,575	44,803	6%	20,425	45,000
502.230	RET MEDICINE DRUG SUB	21,386	28,091	22,386	5%	-	22,000
539.000	PILOT (MSHDA)	100,919	103,430	107,089	6%	-	105,000
540.445	MDOT STATE REVENUES	8,494	7,719	2,964	(65%)	2,437	5,000
544.730	LIBRARY STATE AID/FINES	9,670	11,531	14,430	49%	10,033	14,000
574.001	CVTRS STATE SHARED REV	240,969	248,327	248,327	3%	82,774	248,327
574.002	CONST STATE SHARED REV	619,398	629,128	628,523	1%	221,510	633,819
575.000	PA86/EMPP REIMBURSEMENT	-	-	88,086	N/A	388,436	388,436
581.000	COUNTY DRAIN MAINT	-	10,168	-	N/A	-	-
600.000	CHARGES FOR SERVICES	708	458	3,032	328%	336	3,000
600.101	CFS - PROF SERVICES	183,268	135,733	142,684	(22%)	69,000	138,000
600.202	CFS - M/L STREETS	35,726	57,229	18,902	(47%)	25,000	50,000
600.370	CODE ENFORCE - BLIGHT	19,733	17,462	12,420	(37%)	8,020	15,000
600.371	CONTRA - BLIGHT W/Os	-	(2,567)	-	N/A	-	(2,000)
600.690	CFS - PARKS & REC	605	666	236	(61%)	867	1,000
601.601	CFS P&R - SUMMER CAMP	22,740	26,481	21,863	(4%)	31,345	34,100
601.602	CFS P&R - TRIPS	11,265	13,811	17,812	58%	5,153	16,400
601.603	CFS P&R - BUS REVENUES	5,161	4,304	6,475	25%	7,100	10,600
601.604	CFS P&R - OPEN SWIM	853	296	-	N/A	-	-
601.605	CFS P&R - CLYBSA	2,640	2,200	1,625	(38%)	1,330	2,250
601.606	CFS P&R - CLASSES	6,862	6,651	6,764	(1%)	2,391	6,000

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION - ACCOUNT NUMBER ORDER

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
601.607	CFS P&R - BLDG RENTALS	8,915	8,460	9,560	7%	4,185	15,000
607.370	PLANNING/ZONING FEES	2,050	4,250	7,950	288%	3,600	5,000
608.370	PLAN REVIEW FEES	1,255	1,565	1,530	22%	790	1,500
609.370	BUILDING PERMITS	61,573	81,670	24,249	(61%)	7,731	21,000
610.370	ELECTRICAL PERMITS	14,350	13,700	22,120	54%	3,610	9,000
611.370	HEATING PERMITS	8,740	9,780	9,810	12%	4,450	8,000
612.370	PLUMBING PERMITS	9,505	4,610	7,020	(26%)	2,960	9,000
613.215	ELECTIONS REIMBURSE	5,878	-	6,323	0%	5,510	7,500
615.260	FRANCHISE FEES	134,676	146,812	153,219	14%	37,988	150,000
620.230	TAX/ASSESS RECORD FEES	1,250	1,250	1,750	40%	750	1,250
628.730	LIBRARY VIDEO RENTALS	3,802	2,865	2,743	(28%)	1,188	2,500
655.000	COURT CRIMINAL FINES	409,774	436,307	404,472	(1%)	197,710	440,000
655.370	BOND FORFEITURES	7,800	4,240	2,950	(62%)	1,050	3,000
656.730	LIBRARY FINES/PENALTIES	7,870	8,686	9,915	26%	4,334	10,000
664.230	INTEREST EARNINGS	4,166	2,907	2,984	(28%)	1,354	2,800
664.231	INT EARNINGS - REHAB	152	-	140	N/A	6	10
666.000	RENTAL REVENUE	-	3,500	6,300	N/A	1,000	6,000
666.285	RENTS - REHAB PROP	18,900	15,013	8,800	(53%)	1,250	2,500
671.000	MISCELLANEOUS	510	610	689	35%	263	500
673.000	SALE OF ASSETS	82,889	5,437	19,905	(76%)	117	500
673.001	SALE OF CITY CLOTHING	974	1,514	902	N/A	96	500
676.000	REIMBURSEMENTS	9,821	2,888	2,732	(72%)	1,341	1,341
676.002	STREET LIGHTS REIMBURS	2,956	2,956	4,434	50%	-	2,956
676.003	INSURANCE REIMBURSE	7,673	15,128	13,536	76%	-	-
679.260	INS PREMIUM REFUND	19,733	14,357	-	(100%)	-	-
	TOTAL REVENUES	**$ 4,644,970**	**$ 4,653,853**	**$ 4,676,772**	**1%**	**$ 3,380,472**	**$ 4,856,744**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
402.000	CURRENT REAL TAXES	$ 1,824,469	**$ 1,838,319**	$ 13,850	1%	$ 1,893,500	$ 1,950,300
410.000	CURRENT PERS TAXES	466,120	**329,280**	(136,840)	(29%)	275,600	250,300
420.000	DELINQUENT PROP TAXES	10,075	**10,000**	(75)	(1%)	5,000	5,000
437.000	IND FACILITIES TAX (IFT)	38,792	**32,394**	(6,398)	(16%)	33,400	34,400
445.000	INTEREST/PENALTIES	24,000	**24,000**	-	0%	24,000	24,000
445.001	PENALTY - DELQ BLIGHT	1,000	**750**	(250)	(25%)	750	750
447.001	TAX ADMIN FEE - SUMMER	93,124	**93,600**	476	1%	96,400	99,300
447.002	TAX ADMIN FEE - WINTER	20,798	**20,900**	102	0%	21,500	22,100
448.000	CONTRA - TAX REFUNDS	(15,000)	**(10,000)**	5,000	(33%)	(10,000)	(10,000)
451.370	BUSINESS LICENSES	85,000	**85,000**	-	0%	85,000	75,000
452.370	CITY CERT INSPECTION	41,600	**42,000**	400	1%	42,000	42,000
502.230	RET MEDICINE DRUG SUB	20,000	**20,500**	500	3%	20,500	25,000
539.000	PILOT (MSHDA)	96,500	**97,400**	900	1%	97,400	97,400
540.445	MDOT STATE REVENUES	8,100	**8,200**	100	1%	8,200	7,500
544.730	LIBRARY STATE AID/FINES	11,150	**11,500**	350	3%	11,500	11,500
574.001	CVTRS STATE SHARED REV	248,327	**248,327**	-	0%	248,327	248,327
574.002	CONST STATE SHARED REV	660,801	**654,839**	(5,962)	(1%)	687,581	721,960
575.000	PA86/EMPP REIMBURSEMENT	44,382	**158,663**	114,281	257%	203,801	306,978
600.000	CHARGES FOR SERVICES	2,865	**3,000**	135	5%	3,000	3,000
600.101	CFS - PROF SERVICES	142,684	**138,000**	(4,684)	(3%)	139,500	142,000
600.202	CFS - M/L STREETS	50,000	**50,000**	-	0%	52,000	55,000

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
600.370	CODE ENFORCE - BLIGHT	15,200	**15,000**	(200)	(1%)	15,000	15,000
600.371	CONTRA - BLIGHT W/Os	(2,000)	**(2,000)**	-	0%	(2,000)	(2,000)
600.690	CFS - PARKS & REC	1,025	**1,000**	(25)	(2%)	1,000	1,000
601.601	CFS P&R - SUMMER CAMP	23,300	**29,000**	5,700	24%	29,000	29,000
601.602	CFS P&R - TRIPS	16,200	**16,400**	200	1%	16,400	16,000
601.603	CFS P&R - BUS REVENUES	7,100	**4,400**	(2,700)	(38%)	4,400	7,100
601.604	CFS P&R - OPEN SWIM	900	**-**	(900)	(100%)	-	-
601.605	CFS P&R - CLYBSA	2,250	**2,250**	-	0%	2,250	2,250
601.606	CFS P&R - CLASSES	5,075	**5,200**	125	2%	5,300	6,500
601.607	CFS P&R - BLDG RENTALS	14,750	**15,000**	250	2%	15,000	15,000
607.370	PLANNING/ZONING FEES	4,400	**1,525**	(2,875)	(65%)	1,525	1,525
608.370	PLAN REVIEW FEES	1,525	**1,525**	-	0%	1,525	1,525
609.370	BUILDING PERMITS	18,200	**18,500**	300	2%	17,000	25,000
610.370	ELECTRICAL PERMITS	14,000	**14,250**	250	2%	14,000	14,300
611.370	HEATING PERMITS	8,000	**8,000**	-	0%	8,000	9,000
612.370	PLUMBING PERMITS	6,100	**6,100**	-	0%	6,000	6,000.00
613.215	ELECTIONS REIMBURSE	5,510	**6,300**	790	14%	6,300	6,300
615.260	FRANCHISE FEES	138,000	**140,000**	2,000	1%	140,000	140,000
620.230	TAX/ASSESS RECORD FEES	750	**1,250**	500	67%	1,250	1,250
628.730	LIBRARY VIDEO RENTALS	3,100	**3,250**	150	5%	3,400	3,500
655.000	COURT CRIMINAL FINES	400,000	**400,000**	-	0%	400,000	400,000
655.370	BOND FORFEITURES	5,100	**5,100**	-	0%	5,100	5,100

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
656.730	LIBRARY FINES/PENALTIES	7,600	**7,600**	-	0%	8,000	8,500
664.230	INTEREST EARNINGS	5,000	**5,500**	500	10%	6,000	6,000
664.231	INT EARNINGS - REHAB	6	**200**	194	100%	200	200
666.000	RENTAL REVENUE	6,000	**6,000**	-	0%	6,000	6,000
666.285	RENTS - REHAB PROP	1,250	**11,400**	10,150	100%	11,400	11,400
671.000	MISCELLANEOUS	500	**500**	-	0%	500	500
673.000	SALE OF ASSETS	345	**-**	(345)	(100%)	-	-
673.001	SALE OF CITY CLOTHING	465	**500**	35	8%	500	500
676.002	STREET LIGHTS REIMBURS	-	**2,956**	2,956	0%	2,956	2,956
	TOTAL REVENUES	**$ 4,584,438**	**$ 4,583,378**	**($1,060)**	**(0%)**	**$ 4,664,965**	**$ 4,851,221**

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
703.000	SALARIES	$ 12,765	$ 10,842	$ 13,037	2%	$ 5,050	$ 14,400
715.000	SOCIAL SECURITY	977	829	997	2%	387	1,100
722.000	DB PENSION PAYMENTS	689	-	-	(100%)	-	-
724.000	WORKER'S COMP	28	47	64	129%	25	100
728.000	OFFICE SUPPLIES	210	167	473	125%	21	350
853.000	TELEPHONES	1,139	3,785	2,899	100%	1,400	2,500
862.000	MEMBERSHIPS	85	85	-	100%	-	85
863.000	TRAINING	220	473	-	(100%)	-	500
970.000	CAPITAL OUTLAY	4,221	798	1,566	100%	-	1,213
	TOTAL DEPARTMENT 101	**$ 20,334**	**$ 17,026**	**$ 19,036**	(6%)	**$ 6,883**	**$ 20,248**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
703.000	SALARIES	$ 15,000	**$ 15,000**	$ -	0%	$ 15,000	$ 15,000
715.000	SOCIAL SECURITY	1,150	**1,150**	-	0%	1,150	1,150
724.000	WORKER'S COMP	55	**55**	-	0%	60	60
728.000	OFFICE SUPPLIES	500	**500**	-	0%	500	500
853.000	TELEPHONES	4,350	**4,400**	50	1%	4,400	4,400
862.000	MEMBERSHIPS	85	**85**	-	0%	90	90
863.000	TRAINING	500	**500**	-	0%	500	500
970.000	CAPITAL OUTLAY	500	**500**	-	0%	500	500
	TOTAL DEPARTMENT 101	**$ 22,140**	**$ 22,190**	**$ 50**	0%	**$ 22,200**	**$ 22,200**

ACCOUNT LEVEL - ADDITIONAL INFORMATION

ACCT NO	ACCOUNT TITLE	DETAIL	#Meetings	Subtotal	FY2018 ADOPTED BUDGET
703.000	SALARIES	Salaries for Mayor & City Council			
		Mayor (1 position @ $120/meeting)	26	$ 3,120	
		City Council (4 positions @ $105/meeting)	26	10,920	
		Contingency for special meetings		960	$ 15,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded			1,150
724.000	WORKER'S COMP	Based on percentage of payroll, rounded			55
728.000	OFFICE SUPPLIES	General supplies such as paper and supplies for City Council iPads			500
853.000	TELEPHONES	Charges incurred for City Council iPad data plan			4,400
862.000	MEMBERSHIPS	Membership for Mayor in Michigan Association of Mayors			85
863.000	TRAINING	Various training offered for elected officials from organizations such as the Michigan Municipal League			500
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with a useful life greater than one year			500
	TOTAL DEPARTMENT 101				$ 22,190

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
728.000	OFFICE SUPPLIES	$ 62	$ -	$ -	(100%)	$ -	$ 200
853.000	TELEPHONES	814	813	648	(20%)	442	850
950.000	SHARED COSTS	372,985	547,227	516,120	38%	-	474,000
962.000	MISCELLANEOUS	-	-	-	0%	805	1,000
	TOTAL DEPARTMENT 130	**$ 373,861**	**$ 548,040**	**$ 516,768**	38%	**$ 1,247**	**$ 476,050**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	% CHANGE	BUDGET MEMO FY2019 FORECAST	FY2020 FORECAST
728.000	OFFICE SUPPLIES	$ 200	**$ 200**	$ -	0%	$ 200	$ 200
853.000	TELEPHONES	850	**850**	-	0%	850	850
950.000	SHARED COSTS	474,000	**475,000**	1,000	0%	475,000	475,000
962.000	MISCELLANEOUS	1,000	**-**	(1,000)	(100%)	-	-
	TOTAL DEPARTMENT 130	**$ 476,050**	**$ 476,050**	**$ -**	0%	**$ 476,050**	**$ 476,050**

ACCOUNT LEVEL - ADDITIONAL INFORMATION

ACCT NO	ACCOUNT TITLE	DETAIL	FY2018 ADOPTED BUDGET
728.000	OFFICE SUPPLIES	City Postage used by Court Personnel	$ 200
853.000	TELEPHONES	Allocation of City-wide phone system expenses to Court	850
950.000	SHARED COSTS	Contractual agreement with Court & City of Warren based on court wide % of revenues allocated to Center Line	475,000
	TOTAL DEPARTMENT 130		$ 476,050

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
703.000	FEES - COMMISSIONS	1,122	1,185	1,095	(2%)	210	1,100
710.000	CONT SVC - ASSESSING	55,125	56,625	58,250	6%	30,500	61,000
710.001	CONT SVC - APEX	15,000	11,250	-	(100%)	-	-
715.000	SOCIAL SECURITY	83	90	84	1%	16	90
719.001	RETIREE HEALTH INS	17,940	20,250	22,291	100%	12,760	25,300
719.501	RETIREE PRESCR INS	6,064	4,305	-	100%	-	
720.001	RETIREE LIFE/LTD INS	67	67	77	100%	8	70
722.000	DB PENSION PAYMENTS	763	13,774	40,410	100%	7,688	15,400
724.000	WORKERS' COMP	-	26	40	0%	13	30
728.000	OFFICE SUPPLIES	2,100	588	394	(81%)	332	500
729.000	LEGAL PUBLICATIONS	273	238	364	33%	-	300
808.000	PROFESSIONAL SVCS	-	2,047	3,167	0%	6,098	9,000
853.000	TELEPHONES	136	136	131	(4%)	68	150
863.000	TRAINING	-	160	160	100%	-	-
864.000	CONFERENCES/WORKSHOPS	-	-	45	0%	-	-
933.000	EQUIP MAINTENANCE	235	235	235	100%	495	495
970.000	CAPITAL OUTLAY	-	-	-	100%	-	500
	TOTAL DEPARTMENT 202	**$ 98,908**	**$ 110,976**	**$ 126,743**	28%	**$ 58,188**	**$ 113,935**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
703.000	FEES - COMMISSIONS	$ 1,200	**$ 1,200**	$ -	0%	$ 1,200	$ 1,200
710.000	CONT SVC - ASSESSING	61,000	**62,500**	1,500	2%	63,750	65,030
710.001	CONT SVC - APEX	-	**-**	-	0%	-	-
715.000	SOCIAL SECURITY	92	**90**	(2)	(2%)	90	90
719.001	RETIREE HEALTH INS	25,372	**20,000**	(5,372)	(21%)	20,400	20,810
719.501	RETIREE PRESCR INS	-	**-**	-	100%	-	-
720.001	RETIREE LIFE/LTD INS	70	**70**	-	0%	70	70
722.000	DB PENSION PAYMENTS	15,384	**15,000**	(384)	(2%)	15,300	15,610
724.000	WORKERS' COMP	37	**37**	-	0%	40	40
728.000	OFFICE SUPPLIES	500	**500**	-	0%	510	520
729.000	LEGAL PUBLICATIONS	300	**300**	-	0%	310	320
808.000	PROFESSIONAL SVCS	2,325	**9,000**	6,675	287%	9,180	9,360
853.000	TELEPHONES	155	**155**	-	0%	160	160
863.000	TRAINING	165	**165**	-	0%	170	170
864.000	CONFERENCES/WORKSHOPS	-	**-**	-	0%	-	-
933.000	EQUIP MAINTENANCE	495	**245**	(250)	(51%)	250	260
970.000	CAPITAL OUTLAY	700	**950**	250	36%	970	990
	TOTAL DEPARTMENT 202	**$ 107,795**	**$ 110,212**	**$2,417**	2%	**$ 112,400**	**$ 114,630**

ACCOUNT LEVEL - ADDITIONAL INFORMATION

ACCT NO	ACCOUNT TITLE	DETAIL			FY2018 ADOPTED BUDGET
703.000	FEES - COMMISSIONS	Board of Review			
		3 Members x 2 days @ $110/day	$ 660		
		3 Members x 1 hour x 4 days @ $20/hour	240		
		Contingency for extra meetings/hours	300	$	1,200
710.000	CONT SVC - ASSESSING	Contractual payments to the City's third party assessing company			62,500
715.000	SOCIAL SECURITY	7.65% of wages, rounded			90
719.001	RETIREE HEALTH INS	1 covered retiree			20,000
720.001	RETIREE LIFE/LTD INS	1 covered retiree			70
722.000	DB PENSION PAYMENTS	Defined Benefit Plan - pro-rated actuarial recommendation			15,000
724.000	WORKERS' COMP	Based on a percentage of payroll, rounded			37
728.000	OFFICE SUPPLIES	General office supplies, such as paper and printer toner			500
729.000	LEGAL PUBLICATIONS	Various public notices filed with local papers in accordance with State law			300
808.000	PROFESSIONAL SVCS	Various short term professional services (legal compliance, grants, etc)			9,000
853.000	TELEPHONES	City-wide phone services allocated to each department			155
863.000	TRAINING	Conferences and seminars, including lodging and food for multi-day training			165
933.000	EQUIP MAINTENANCE	Annual maintenance for department's Apex software			245
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with a useful life greater than one year			950
	TOTAL DEPARTMENT 202			$	110,212

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
706.000	SALARIES	165,994	161,892	198,671	20%	95,080	204,000
707.000	PART TIME	14,772	26,945	27,034	83%	12,631	27,000
715.000	SOCIAL SECURITY	14,377	14,984	17,878	24%	8,265	17,700
716.000	OPTICAL	354	424	442	25%	314	600
718.000	DENTAL	3,344	4,538	4,561	36%	3,183	6,400
719.000	ACTIVE EE HEALTH INS	15,752	23,249	54,826	248%	37,150	63,000
719.001	RETIREE HEALTH INS	18,194	10,933	11,088	100%	2,160	3,240
719.500	ACTIVE EE PRESCR INS	4,424	7,954	-	(100%)	-	-
719.501	RETIREE PRESCR INS	24,647	23,330	14,245	100%	2,506	3,760
720.000	ACTIVE EE LIFE/LTD INS	1,666	2,596	3,186	91%	796	1,190
720.001	RETIREE LIFE/LTD INS	241	235	261	100%	30	100
722.000	DB PENSION PAYMENTS	20,132	62,326	184,722	818%	17,941	35,700
722.500	DC PENSION PAYMENTS	3,000	4,231	7,154	100%	4,500	9,000
724.000	WORKER'S COMPENSATION	337	644	1,181	250%	363	800
728.000	OFFICE SUPPLIES	4,096	3,804	4,637	13%	1,948	5,000
729.000	LEGAL PUBLICATIONS	1,414	2,856	1,513	7%	911	3,000
808.000	PROFESSIONAL SERVICES	4,343	5,305	2,036	(53%)	2,887	4,000
853.000	TELEPHONES	552	271	282	(49%)	137	300
861.000	MILEAGE	912	749	2,018	121%	773	2,000
862.000	MEMBERSHIPS	1,818	405	993	(45%)	1,357	1,800
863.000	TRAINING	1,198	1,891	3,979	232%	5,228	6,000
865.000	PERSONNEL EXAMINATIONS	6,036	7,528	12,548	108%	3,268	7,000

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION - CONCLUDED

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
880.000	COMMUNITY PROMOTION	1,883	3,131	649	(66%)	-	2,000
890.000	ELECTIONS	8,509	17,566	16,797	97%	13,754	22,000
895.000	PLANNING & ZONING	6,060	10,034	9,623	59%	5,275	7,500
962.000	MISCELLANEOUS	48	26	276	475%	-	250
970.000	CAPITAL OUTLAY	1,893	725	858	(55%)	75	500
	TOTAL DEPARTMENT 215	**$ 325,996**	**$ 398,572**	**$ 581,458**	78%	**$ 263,267**	**$ 476,756**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
706.000	SALARIES	$ 204,997	**$ 208,476**	$ 3,479	2%	$ 221,400	$ 225,800
707.000	PART TIME	42,318	**30,618**	(11,700)	(28%)	30,618	30,618
715.000	SOCIAL SECURITY	18,920	**18,291**	(629)	(3%)	19,279	19,616
716.000	OPTICAL	601	**541**	(60)	(1%)	530	540
718.000	DENTAL	6,964	**5,457**	(1,507)	(22%)	5,430	5,540
719.000	ACTIVE EE HEALTH INS	56,871	**55,635**	(1,236)	(2%)	54,970	56,070
719.001	RETIREE HEALTH INS	14,212	**11,400**	(2,812)	(20%)	11,630	11,860
719.500	ACTIVE EE PRESCR INS	-	**-**	-	0%	-	-
719.501	RETIREE PRESCR INS	21,360	**17,500**	(3,860)	(18%)	15,300	15,610
720.000	ACTIVE EE LIFE/LTD INS	3,525	**2,214**	(1,311)	(37%)	2,150	2,190
720.001	RETIREE LIFE/LTD INS	260	**260**	-	0%	270	280
722.000	DB PENSION PAYMENTS	35,712	**45,393**	9,681	27%	46,300	47,230
722.500	DC PENSION PAYMENTS	9,000	**9,000**	-	(0%)	8,420	8,590
724.000	WORKER'S COMPENSATION	881	**938**	57	6%	1,000	1,020
728.000	OFFICE SUPPLIES	5,025	**5,100**	75	1%	5,200	5,300
729.000	LEGAL PUBLICATIONS	4,000	**3,500**	(500)	(13%)	3,570	3,640
808.000	PROFESSIONAL SERVICES	4,000	**4,000**	-	0%	4,080	4,160
853.000	TELEPHONES	300	**300**	-	0%	310	320
861.000	MILEAGE	2,450	**2,450**	-	0%	2,500	2,550
862.000	MEMBERSHIPS	1,800	**1,800**	-	0%	1,840	1,880
863.000	TRAINING	4,000	**6,000**	2,000	50%	6,120	6,240

TRIENNIAL BUDGET DETAIL - CONCLUDED

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
865.000	PERSONNEL EXAMINATIONS	10,000	**10,000**	-	0%	10,200	10,400
880.000	COMMUNITY PROMOTION	2,000	**2,000**	-	0%	2,040	2,080
890.000	ELECTIONS	22,000	**22,000**	-	0%	22,440	22,890
895.000	PLANNING & ZONING	5,000	**5,000**	-	0%	5,100	5,200
962.000	MISCELLANEOUS	500	**500**	-	0%	510	520
970.000	CAPITAL OUTLAY	1,000	**1,000**	-	0%	1,020	1,040
	TOTAL DEPARTMENT 215	**$ 477,696**	**$ 469,373**	**$ (8,323)**	(2%)	**$ 482,227**	**$ 491,184**

ACCOUNT LEVEL - ADDITIONAL INFORMATION

ACCT NO	ACCOUNT TITLE	DETAIL					FY2018 ADOPTED BUDGET
706.000	SALARIES	Position	FTE				
		City Manager/City Clerk	1.00		$	71,400	
		Human Resources Director	0.80			41,617	
		Deputy Clerk	0.80			38,923	
		Secretary V (2)	~~1.50~~			~~56,536~~	$ 208,476
			4.10				
707.000	PART TIME	Position	FTE	Hours			
		Part-Time Clerk	0.50	1,040		16,058	
		Part-Time Clerk	0.50	1,040		14,560	30,618
			1.00	2,080			
715.000	SOCIAL SECURITY	7.65% of wages, rounded					18,291
716.000	OPTICAL	3.95 Active Employees covered					541
718.000	DENTAL	3.95 Active Employees covered					5,457
719.000	ACTIVE EE HEALTH INS	3.95 Active Employees covered					55,635
719.001	RETIREE HEALTH INS	2 Retirees Covered, 2 Retirees w/Insurance Opt-Out					11,400
719.501	RETIREE PRESCR INS	2 Retirees Covered					17,500
720.000	ACTIVE EE LIFE/LTD INS	4.1 Active Employees covered					2,214
720.001	RETIREE LIFE/LTD INS	4 Retirees Covered					260
722.000	DB PENSION PAYMENTS	Defined Benefit Plan - pro-rated actuarial recommendation					45,393

ACCOUNT LEVEL - ADDITIONAL INFORMATION - CONCLUDED

ACCT NO	ACCOUNT TITLE	DETAIL			FY2018 ADOPTED BUDGET
722.500	DC PENSION PAYMENTS	Defined Contribution Plan - $5,000 per year to certain appointed officials			
		Position	FTE		
		City Manager	1.00	5,000	
		Human Resources Director	0.80	4,000	9,000
724.000	WORKER'S COMPENSATION	Based on a percentage of payroll, rounded			938
728.000	OFFICE SUPPLIES	General office supplies, such as paper and printer toner			5,100
729.000	LEGAL PUBLICATIONS	Various public notices filed with local papers in accordance with State law			3,500
808.000	PROFESSIONAL SERVICES	Various short term professional services (legal compliance, grants, etc)			4,000
853.000	TELEPHONES	City-wide phone services allocated to each department			300
861.000	MILEAGE	Mileage for city business, reimbursed at IRS mileage rate			2,450
862.000	MEMBERSHIPS	ICMA, MI Assoc of Municipal Clerks …			1,800
863.000	TRAINING	Conferences and seminars, including lodging and food for multi-day training			6,000
865.000	PERSONNEL EXAMINATIONS	Pre-employment, promotion and physical exams for all City departments			10,000
880.000	COMMUNITY PROMOTION	Various community promotion and public relation activities			2,000
890.000	ELECTIONS	Election expenses for general elections including workers and related expenses			22,000
895.000	PLANNING & ZONING	Planning & Zoning Commission, Board of Appeals and Planning Consultants retainer			5,000
962.000	MISCELLANEOUS				500
970.000	CAPITAL OUTLAY	Re-usable small equipment with useful lives greater than one year			1,000
					$ 469,373

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
706.000	SALARIES	$ 82,487	$ 82,715	$ 98,411	19%	$ 56,479	$ 121,000
707.000	PART TIME	1,298	-	-	0%	-	-
715.000	SOCIAL SECURITY	6,422	6,335	7,657	19%	4,317	9,275
716.000	OPTICAL	121	112	73	(40%)	21	50
718.000	DENTAL	1,139	1,218	1,041	(9%)	300	500
719.000	ACTIVE EE HEALTH INS	3,299	8,282	10,177	208%	1,794	8,000
719.001	RETIREE HEALTH INS	17,970	20,859	23,657	0%	11,102	23,000
719.500	ACTIVE EE PRESCR INS	940	3,691	-	(100%)	-	-
719.501	RETIREE PRESCR INS	24,406	23,330	15,553	0%	1,906	6,000
720.000	ACTIVE EE LIFE/LTD INS	1,170	1,241	1,521	30%	516	2,200
720.001	RETIREE LIFE/LTD INS	168	168	188	0%	23	180
722.000	DB PENSION PAYMENTS	30,904	44,213	130,395	322%	19,998	39,800
722.500	DC PENSION PAYMENTS	-	5,000	6,500	0%	5,500	11,000
724.000	WORKER'S COMPENSATION	155	291	457	195%	177	450
728.000	OFFICE SUPPLIES	6,081	4,750	3,214	(47%)	2,175	4,500
731.000	BANK SERVICE CHARGES	7,060	4,929	6,998	(1%)	2,850	6,000
853.000	TELEPHONES	136	136	131	(4%)	68	150
861.000	MILEAGE	721	1,449	400	(45%)	-	500
862.000	MEMBERSHIPS	355	209	330	(7%)	-	600
863.000	TRAINING	1,145	1,581	150	(87%)	-	400
962.000	MISCELLANEOUS	211	714	588	179%	47	200
970.000	CAPITAL OUTLAY	949	-	-	0%	1,078	1,100
	TOTAL DEPARTMENT 230	**$ 187,137**	**$ 211,223**	**$ 307,441**	164%	**$ 108,351**	**$ 234,905**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
706.000	SALARIES	$ 121,265	**$ 124,583**	$ 3,318	3%	$ 133,000	$ 135,600
707.000	PART TIME	-	**-**	-	0%	-	-
715.000	SOCIAL SECURITY	9,277	**9,529**	548	3%	10,000	10,200
716.000	OPTICAL	53	**102**	49	92%	100	100
718.000	DENTAL	578	**1,511**	933	161%	1,500	1,500
719.000	ACTIVE EE HEALTH INS	8,294	**10,713**	2,419	29%	11,000	11,200
719.001	RETIREE HEALTH INS	23,621	**21,500**	(2,121)	(9%)	22,000	22,500
719.500	ACTIVE EE PRESCR INS	-	**-**	-	0%	-	-
719.501	RETIREE PRESCR INS	20,752	**21,000**	248	1%	18,400	18,800
720.000	ACTIVE EE LIFE/LTD INS	2,640	**1,310**	(1,330)	(50%)	1,300	1,300
720.001	RETIREE LIFE/LTD INS	180	**180**	-	0%	200	200
722.000	DB PENSION PAYMENTS	39,825	**4,919**	(34,906)	(88%)	5,000	5,100
722.500	DC PENSION PAYMENTS	11,000	**11,000**	-	0%	11,200	11,400
724.000	WORKER'S COMPENSATION	521	**561**	40	8%	590	600
728.000	OFFICE SUPPLIES	6,000	**6,000**	-	0%	6,120	6,240
731.000	BANK SERVICE CHARGES	6,000	**6,000**	-	0%	6,120	6,240
853.000	TELEPHONES	165	**150**	(15)	(9%)	150	150
861.000	MILEAGE	800	**500**	(300)	(38%)	510	520
862.000	MEMBERSHIPS	600	**600**	-	0%	610	620
863.000	TRAINING	1,000	**1,000**	-	0%	1,020	1,040
962.000	MISCELLANEOUS	400	**500**	100	25%	510	520
970.000	CAPITAL OUTLAY	1,000	**1,000**	-	0%	1,020	1,040
	TOTAL DEPARTMENT 230	**$ 253,971**	**$ 222,658**	**($31,313)**	(12%)	**$ 230,350**	**$ 234,870**

ACCOUNT LEVEL - ADDITIONAL INFORMATION

ACCT NO	ACCOUNT TITLE	DETAIL				FY2018 ADOPTED BUDGET
706.000	SALARIES	Position	FTE			
		Finance Director/Treasurer	1.00	$	61,200	
		Deputy Treasurer	1.00		43,248	
		Human Resources Director	0.20		10,404	
		Deputy Clerk	~~0.20~~ 2.40		~~9,731~~	$ 124,583
715.000	SOCIAL SECURITY	7.65% of wages, rounded				9,
716.000	OPTICAL	1.4 Active Employees covered				102
718.000	DENTAL	2.4 Active Employees covered				1,511
719.000	ACTIVE EE HEALTH INS	0.4 Active Employees covered				10,739
719.001	RETIREE HEALTH INS	4 Retirees covered				21,500
719.501	RETIREE PRESCR INS	4 Retirees covered				21,000
720.000	ACTIVE EE LIFE/LTD INS	2.4 Active Employees covered				1,310
720.001	RETIREE LIFE/LTD INS	3 Retirees covered				180
722.000	DB PENSION PAYMENTS	Defined Benefit Plan - pro-rated actuarial recommendation				4,919
722.500	DC PENSION PAYMENTS	Defined Contribution Plan - $5,000 per year to certain appointed officials				
		Position	FTE			
		Finance Director/Treasurer	1.0		5,000	
		Deputy Treasurer	1.0		5,000	
		Human Resources Director	0.2		1,000	11,000
724.000	WORKER'S COMPENSATION	Based on a percentage of payroll, rounded				561

ACCOUNT LEVEL - ADDITIONAL INFORMATION - CONCLUDED

ACCT NO	ACCOUNT TITLE	DETAIL	FY2018 ADOPTED BUDGET
728.000	OFFICE SUPPLIES	General office supplies, such as paper and printer toner	6,000
731.000	BANK SERVICE CHARGES	Account fees and bank related charges	6,000
853.000	TELEPHONES	City-wide phone services allocated to each department	150
861.000	MILEAGE	Mileage for city business, reimbursed at IRS mileage rate	500
862.000	MEMBERSHIPS	GFOA, MGFOA …	600
863.000	TRAINING	Conferences and seminars, including lodging and food for multi-day training	1,000
962.000	MISCELLANEOUS		500
970.000	CAPITAL OUTLAY	Re-usable small equipment with useful lives greater than one year	1,000
	TOTAL DEPARTMENT 230		**$ 222,658**

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
707.000	PART TIME	7,479	8,214	7,228	(3%)	4,899	9,500
711.000	UNEMPLOYMENT EXPENSE	5,976	90	-	(100%)	269	600
715.000	SOCIAL SECURITY	572	628	560	(2%)	375	750
724.000	WORKER'S COMPENSATION	12	591	134	0%	57	90
727.000	POSTAGE	758	14,398	10,175	0%	5,447	12,500
728.000	OFFICE SUPPLIES	12,916	302	1,141	(91%)	17	500
807.000	AUDIT FEES	17,935	18,435	21,500	20%	16,000	22,500
808.000	PROFESSIONAL SVCS	12,122	8,911	57,856	100%	3,750	15,000
808.002	IT CONSULTING SERVICES	-	4,454	24,708	0%	10,873	20,500
826.000	LEGAL FEES	87,206	84,019	39,265	100%	24,020	50,000
828.000	INSURANCE DED LOSS	25,000	-	-	100%	25,000	35,000
853.000	TELEPHONES	1,406	828	756	(46%)	342	800
853.001	INTERNET SERVICE	-	2,692	3,117	0%	1,585	3,200
862.000	MEMBERSHIPS	5,706	5,772	6,078	7%	6,104	7,500
914.000	GENERAL LIABILITY INS	104,534	107,270	112,123	7%	115,986	115,986
921.000	ELECTRICITY	38,667	31,557	34,731	(10%)	17,865	35,000
923.000	HEAT	11,879	11,850	9,774	(18%)	1,093	7,500
924.000	WATER PURCHASES	3,328	5,128	3,594	100%	1,280	3,500
931.000	BUILDING MAINTENANCE	17,077	34,425	28,407	66%	6,686	22,000
933.000	EQUIP MAINTENANCE	6,700	13,885	10,441	100%	14,497	20,000
970.000	CAPITAL OUTLAY	23,528	5,220	2,176	100%	544	1,500
	TOTAL DEPARTMENT 260	**$ 382,801**	**$ 358,669**	**$ 373,764**	(2%)	**$ 256,689**	**$ 383,926**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
707.000	PART TIME	$ 9,500	**$ 12,500**	$ 3,000	32%	$ 12,750	$ 13,010
711.000	UNEMPLOYMENT EXPENSE	5,000	**3,000**	(2,000)	(40%)	3,060	3,120
715.000	SOCIAL SECURITY	727	**956**	229	31%	980	1,000
724.000	WORKER'S COMPENSATION	91	**90**	(1)	(1%)	90	90
727.000	POSTAGE	12,500	**12,500**	-	0%	12,500	12,500
728.000	OFFICE SUPPLIES	500	**500**	-	0%	510	520
807.000	AUDIT FEES	22,500	**24,000**	1,500	7%	24,000	24,000
808.000	PROFESSIONAL SVCS	15,000	**20,000**	5,000	33%	20,400	20,810
808.002	IT CONSULTING SERVICES	15,000	**22,000**	7,000	47%	22,440	22,890
826.000	LEGAL FEES	75,000	**65,000**	(10,000)	(13%)	66,300	67,630
828.000	INSURANCE DED LOSS	25,000	**25,000**	-	0%	25,000	25,000
853.000	TELEPHONES	800	**800**	-	0%	820	840
853.001	INTERNET SERVICE	3,000	**3,200**	200	7%	3,260	3,330
862.000	MEMBERSHIPS	7,500	**7,500**	-	0%	7,650	7,800
914.000	GENERAL LIABILITY INS	113,000	**120,000**	7,000	6%	122,400	124,850
921.000	ELECTRICITY	45,000	**40,000**	(5,000)	(11%)	40,800	41,620
923.000	HEAT	7,500	**8,500**	1,000	13%	8,670	8,840
924.000	WATER PURCHASES	4,500	**4,000**	(500)	(11%)	4,080	4,160
931.000	BUILDING MAINTENANCE	22,000	**11,000**	(11,000)	(50%)	11,220	11,440
933.000	EQUIP MAINTENANCE	16,800	**18,000**	1,200	7%	18,360	18,730
970.000	CAPITAL OUTLAY	7,500	**4,000**	(3,500)	(47%)	4,080	4,160
	TOTAL DEPARTMENT 260	**$ 408,418**	**$ 402,546**	**($5,872)**	(1%)	**$ 409,370**	**$ 416,340**

ACCOUNT LEVEL - ADDITIONAL INFORMATION

ACCT NO	ACCOUNT TITLE	DETAIL	FY2018 ADOPTED BUDGET
707.000	PART TIME	Custodial staff	$ 12,500
711.000	UNEMPLOYMENT EXPENSE	Forecasted unemployment expenditures	3,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded	956
724.000	WORKER'S COMPENSATION	Based on percentage of payroll, rounded	90
727.000	POSTAGE	Postage expenses for all general fund departments	12,500
728.000	OFFICE SUPPLIES	General office supplies, such as paper and printer toner	500
807.000	AUDIT FEES	Annual auditing services as required by State law, including CAFR award application	24,000
808.000	PROFESSIONAL SVCS	Annual cost of off-site data backup service	20,000
808.002	IT CONSULTING SERVICES	Consulting services and IT support services	22,000
826.000	LEGAL FEES	General and labor City counsel	65,000
828.000	INSURANCE DED LOSS	Contingency for deductible payments upon loss recovery	25,000
853.000	TELEPHONES	Telephone expenses not allocated to one specific department	800
853.001	INTERNET SERVICE	Internet services through multiple vendors for the municipal complex	3,200
862.000	MEMBERSHIPS	MML - SEMCOG	7,500
914.000	GENERAL LIABILITY INS	Annual general liabilty insurance. Term is a calendar year	120,000
921.000	ELECTRICITY	Electric bills for City Hall building	40,000
923.000	HEAT	Heating bills for City Hall building	8,500
924.000	WATER PURCHASES	City Hall water usage - payable to W&S Fund	4,000
931.000	BUILDING MAINTENANCE	Routine maintenance and repairs to City Hall building	11,000
933.000	EQUIP MAINTENANCE	Postage machine and phone systems annual maintenance	18,000
970.000	CAPITAL OUTLAY	Re-usable small equipment with useful lives greater than one year	4,000
	TOTAL DEPARTMENT 260		**$ 402,546**

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
706.000	SALARIES	144	-	894	521%	106	500
715.000	SOCIAL SECURITY	11	-	68	518%	8	38
754.000	TAX PYMTS ON PROPERTIES	2,020	5,065	2,120	0%	-	-
808.000	PROFESSIONAL SVCS	148	400	-	(100%)	-	-
921.000	ELECTRICITY	101	74	108	100%	-	100
923.000	HEAT	118	32	366	210%	-	200
924.000	WATER PURCHASES	520	80	32	100%	36	100
931.000	BUILDING MAINTENANCE	5,542	2,464	144	(97%)	180	300
970.000	PROPERTY PURCHASES	-	-	-	0%	19,669	19,669
	TOTAL DEPARTMENT 285	**$ 8,604**	**$ 8,115**	**$ 3,732**	(57%)	**$ 19,999**	**$ 20,907**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
706.000	SALARIES	$ 1,000	**$ 500**	$ (500)	(50%)	$ 510	$ 520
715.000	SOCIAL SECURITY	77	**38**	(39)	(51%)	40	40
754.000	TAX PYMTS ON PROPERTIES	2,500	**2,000**	(500)	(20%)	2,040	2,080
921.000	ELECTRICITY	100	**100**	-	0%	100	100
923.000	HEAT	200	**200**	-	0%	200	200
924.000	WATER PURCHASES	100	**100**	-	0%	100	100
931.000	BUILDING MAINTENANCE	3,000	**2,000**	(1,000)	(33%)	2,040	2,080
	TOTAL DEPARTMENT 285	**$ 6,977**	**$ 4,938**	**($2,039)**	(29%)	**$ 5,030**	**$ 5,120**

ACCOUNT LEVEL - ADDITIONAL INFORMATION

ACCT NO	ACCOUNT TITLE	DETAIL	FY2018 ADOPTED BUDGET
706.000	SALARIES	Employees allocated temporarily to rehab work	$ 500
715.000	SOCIAL SECURITY	7.65% of wages, rounded	38
754.000	TAX PYMTS ON PROPERTIES	Taxes due on properties rented or vacant (that are not tax-exempt)	2,000
921.000	ELECTRICITY	Electric utility for acquired properties	100
923.000	HEAT	Heating utility for acquired properties	200
924.000	WATER PURCHASES	Water utility for acquired properties	100
931.000	BUILDING MAINTENANCE	Routine maintenance and repairs	2,000
	TOTAL DEPARTMENT 285		$ 4,938

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
706.000	SALARIES	52,543	52,552	53,791	2%	25,842	54,400
707.000	PART TIME	12,261	13,739	15,504	26%	9,916	21,000
710.000	CONTRACTUAL SERVICES	18,211	19,416	24,606	35%	7,904	16,000
715.000	SOCIAL SECURITY	5,184	5,302	5,495	6%	2,843	5,800
716.000	OPTICAL	66	51	51	(23%)	30	55
718.000	DENTAL	1,851	1,848	1,529	(17%)	503	1,100
719.000	ACTIVE EE HEALTH INS	11,853	11,893	15,677	100%	9,627	15,500
719.500	ACTIVE EE PRESCR INS	3,411	4,610	-	100%	-	-
720.000	ACTIVE EE LIFE/LTD INS	875	875	1,109	27%	225	800
722.000	DB PENSION PAYMENTS	20,717	13,774	40,410	100%	7,890	15,900
724.000	WORKERS' COMP	399	685	961	141%	1,296	2,600
728.000	OFFICE SUPPLIES	549	605	705	28%	350	500
757.000	OPERATING SUPPLIES	796	565	350	0%	149	1,100
768.000	UNIFORMS	-	-	448	0%	-	200
808.000	PROFESSIONAL SERVICES	-	-	1,698	0%	-	-
853.000	TELEPHONES	124	136	131	6%	68	160
861.000	MILEAGE	3,165	3,011	3,031	(4%)	1,396	3,000
862.000	MEMBERSHIPS	910	1,075	890	(2%)	620	1,200
863.000	TRAINING	590	875	1,295	100%	335	1,000
867.000	GAS, OIL & GREASE	-	573	467	0%	493	650
885.000	COMM REVIT - BLIGHT	7,464	4,521	4,572	100%	2,682	4,000
885.001	COMM REVIT - RODENT	45,030	36,265	41,699	100%	17,951	43,000

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION - CONCLUDED

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
933.000	EQUIPMENT MAINTENANCE	1,016	2,566	827	0%	638	1,000
962.000	MISCELLANEOUS	-	18	3	100%	-	50
970.000	CAPITAL OUTLAY	-	-	40	100%	-	200
	TOTAL DEPARTMENT 370	**$ 187,015**	**$ 174,955**	**$ 215,289**	15%	**$ 133,493**	**$ 232,131**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
706.000	SALARIES	$ 54,457	**$ 58,000**	$ 58,000	107%	$ 59,160	$ 60,340
707.000	PART TIME	29,120	**29,120**	-	0%	29,700	30,290
710.000	CONTRACTUAL SERVICES	23,000	**20,000**	(3,000)	(13%)	20,400	20,810
715.000	SOCIAL SECURITY	6,394	**6,895**	501	8%	7,030	7,170
716.000	OPTICAL	156	**51**	(105)	(67%)	50	50
718.000	DENTAL	1,860	**498**	(1,362)	(73%)	510	520
719.000	ACTIVE EE HEALTH INS	15,508	**15,437**	(71)	(0%)	15,750	16,070
720.000	ACTIVE EE LIFE/LTD INS	1,142	**587**	(555)	(49%)	600	610
722.000	DB PENSION PAYMENTS	15,930	**26,917**	10,987	69%	27,460	28,010
724.000	WORKERS' COMP	3,719	**2,390**	(1,329)	(36%)	2,440	2,490
728.000	OFFICE SUPPLIES	500	**500**	-	0%	510	520
757.000	OPERATING SUPPLIES	1,500	**1,500**	-	0%	1,530	1,560
768.000	UNIFORMS	200	**200**	-	0%	200	200
853.000	TELEPHONES	160	**160**	-	0%	160	160
861.000	MILEAGE	3,000	**3,000**	-	0%	3,060	3,120
862.000	MEMBERSHIPS	1,200	**1,200**	-	0%	1,220	1,240
863.000	TRAINING	2,500	**2,500**	-	0%	2,550	2,600
867.000	GAS, OIL & GREASE	1,000	**1,000**	-	0%	1,020	1,040
885.000	COMM REVIT - BLIGHT	10,000	**10,000**	-	0%	10,200	10,400
885.001	COMM REVIT - RODENT	45,000	**42,000**	(3,000)	(7%)	42,840	43,700
933.000	EQUIPMENT MAINTENANCE	2,400	**2,000**	(400)	(17%)	2,040	2,080

TRIENNIAL BUDGET DETAIL - CONCLUDED

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
962.000	MISCELLANEOUS	50	**50**	-	0%	50	50
970.000	CAPITAL OUTLAY	200	**100**	(100)	(50%)	100	100
	TOTAL DEPARTMENT 370	**$ 218,996**	**$ 224,105**	**$5,109**	2%	**$ 228,580**	**$ 233,130**

ACCOUNT LEVEL - ADDITIONAL INFORMATION

ACCT NO	ACCOUNT TITLE	DETAIL			FY2018 ADOPTED BUDGET
706.000	SALARIES	Position	FTE		
		Building Inspector	1.00		$ 58,000
707.000	PART TIME	Position	FTE	Hours	
		Blight Inspectors (2)	1.00	2,080	29,120
710.000	CONTRACTUAL SERVICES				20,000
715.000	SOCIAL SECURITY	7.65% of wages, rounded			6,895
716.000	OPTICAL	1 Active Employee covered			51
718.000	DENTAL	1 Active Employee covered			498
719.000	ACTIVE EE HEALTH INS	1 Active Employee covered			15,437
720.000	ACTIVE EE LIFE/LTD INS	1 Active Employee covered			587
722.000	DB PENSION PAYMENTS	Defined Benefit Plan - pro-rated actuarial recommendation			26,917
724.000	WORKERS' COMP	Based on a percentage of payroll, rounded			2,390
728.000	OFFICE SUPPLIES	General office supplies, such as paper and printer toner			500
757.000	OPERATING SUPPLIES	New editions of code books			1,500
768.000	UNIFORMS	Uniforms for two (2) part-time blight inspectors			200
853.000	TELEPHONES	City-wide phone services allocated to each department			160
861.000	MILEAGE	Mileage for city business, reimbursed at IRS mileage rate			3,000
862.000	MEMBERSHIPS	Memberships in various professional associations			1,200
863.000	TRAINING	Conferences and seminars, including lodging and food for multi-day training			2,500
867.000	GAS, OIL & GREASE	Fuel costs for blight vehicles			1,000
885.000	COMM REVIT - BLIGHT	Costs associated with lawn cuttings done for blight ticketed properties			10,000
885.001	COMM REVIT - RODENT	Costs associated with rodent control services performed by third party vendor			42,000

ACCOUNT LEVEL - ADDITIONAL INFORMATION - CONCLUDED

ACCT NO	ACCOUNT TITLE	DETAIL	FY2018 ADOPTED BUDGET
933.000	EQUIPMENT MAINTENANCE	Routine maintenance for blight inspection vehicle	2,000
962.000	MISCELLANEOUS		50
970.000	CAPITAL OUTLAY	Re-usable small equipment with useful lives greater than one year	100
			$ 224,105

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
706.000	SALARIES	149,167	155,147	175,522	18%	80,398	158,000
707.000	PART TIME	50,799	52,988	49,711	(2%)	23,976	60,000
709.000	OVERTIME	5,394	1,550	5,558	3%	3,043	7,000
715.000	SOCIAL SECURITY	15,871	16,025	17,623	11%	8,201	17,220
716.000	OPTICAL	336	333	332	(1%)	227	450
718.000	DENTAL	3,999	3,879	4,369	9%	2,526	4,660
719.000	ACTIVE EE HEALTH INS	24,235	19,364	35,307	46%	18,866	36,000
719.001	RETIREE HEALTH INS	93,401	108,386	107,511	100%	53,685	115,700
719.003	REIMB OF RETIREE MED	-	757	343	0%	-	-
719.500	ACTIVE EE PRESCR INS	6,506	8,266	-	(100%)	-	-
719.501	RETIREE PRESCR INS	67,463	61,569	37,529	100%	8,906	45,000
720.000	ACTIVE EE LIFE/LTD INS	2,209	2,333	3,038	38%	728	2,700
720.001	RETIREE LIFE/LTD INS	202	235	262	100%	53	200
722.000	DB PENSION PAYMENTS	56,463	95,959	275,328	388%	50,991	108,000
724.000	WORKER'S COMPENSATION	6,762	12,185	14,423	113%	4,799	9,500
728.000	OFFICE SUPPLIES	1,298	1,530	767	(41%)	956	1,500
757.000	OPERATING SUPPLIES	11,755	10,601	13,460	15%	5,180	14,500
768.000	UNIFORMS	3,874	4,000	4,178	8%	404	4,500
820.001	ENGINEERING	11,207	25,497	8,416	100%	184	10,000
853.000	TELEPHONES	3,549	3,458	3,008	(15%)	2,286	3,500
862.000	MEMBERSHIPS	229	259	264	15%	-	600
863.000	TRAINING	-	556	-	0%	209	300

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION - CONCLUDED

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
865.000	PERSONNEL EXAMINATIONS	615	610	465	(24%)	445	1,000
867.000	GAS, OIL & GREASE	18,532	14,147	8,244	(56%)	3,795	12,000
921.000	ELECTRICITY	7,495	8,392	8,166	9%	4,040	9,000
923.000	HEAT	8,426	8,330	6,460	(23%)	567	7,000
924.000	WATER PURCHASES	3,420	5,692	4,180	22%	1,267	3,500
926.000	STREET LIGHTING	167,624	165,318	167,387	(0%)	59,507	175,000
931.000	BUILDING MAINTENANCE	9,137	18,349	21,082	131%	9,920	17,000
932.000	PARKS/FIELD MAINTENANCE	9,077	7,178	18,974	109%	4,212	20,000
933.000	EQUIPMENT MAINTENANCE	42,302	59,708	49,913	18%	9,295	56,000
939.000	TREE MAINTENANCE	10,156	11,574	3,870	(62%)	9,350	13,350
962.000	MISCELLANEOUS	-	-	-	0%	-	250
970.000	CAPITAL OUTLAY	700	877	1,080	54%	-	1,000
	TOTAL DEPARTMENT 445	**$ 792,203**	**$ 885,052**	**$ 1,046,770**	32%	**$ 410,751**	**$ 957,346**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
706.000	SALARIES	157,890	187,609	29,719	2%	163,720	166,990
707.000	PART TIME	66,960	61,980	(4,980)	(7%)	63,220	64,480
709.000	OVERTIME	6,000	10,828	4,828	80%	8,590	8,760
715.000	SOCIAL SECURITY	17,660	19,886	2,226	13%	18,020	18,380
716.000	OPTICAL	507	433	(74)	(15%)	410	420
718.000	DENTAL	4,664	4,466	(198)	(4%)	4,220	4,300
719.000	ACTIVE EE HEALTH INS	37,301	31,206	(6,095)	(16%)	29,630	30,220
719.001	RETIREE HEALTH INS	115,700	110,000	(5,700)	(5%)	112,200	114,440
719.501	RETIREE PRESCR INS	50,000	58,500	8,500	17%	51,000	52,020
720.000	ACTIVE EE LIFE/LTD INS	2,874	2,106	(768)	(27%)	1,750	1,790
720.001	RETIREE LIFE/LTD INS	285	250	(35)	(12%)	260	270
722.000	DB PENSION PAYMENTS	108,225	95,322	(12,903)	(12%)	82,870	84,530
724.000	WORKER'S COMPENSATION	12,416	14,611	2,195	18%	12,720	12,970
728.000	OFFICE SUPPLIES	2,700	2,500	(200)	(7%)	2,550	2,600
757.000	OPERATING SUPPLIES	14,500	14,000	(500)	(3%)	14,280	14,570
768.000	UNIFORMS	4,900	4,500	(400)	(8%)	4,590	4,680
820.001	ENGINEERING	10,000	10,000	-	0%	10,200	10,400
853.000	TELEPHONES	3,500	3,000	(500)	(14%)	3,060	3,120
862.000	MEMBERSHIPS	1,300	1,300	-	0%	1,330	1,360
863.000	TRAINING	300	800	500	167%	820	840
865.000	PERSONNEL EXAMINATIONS	1,000	1,250	250	25%	1,280	1,310

TRIENNIAL BUDGET DETAIL - CONCLUDED

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
867.000	GAS, OIL & GREASE	12,650	12,500	(150)	(1%)	12,750	13,010
921.000	ELECTRICITY	10,500	10,000	(500)	(5%)	10,200	10,400
923.000	HEAT	7,200	7,500	300	4%	7,650	7,800
924.000	WATER PURCHASES	7,000	6,000	(1,000)	(14%)	6,120	6,240
926.000	STREET LIGHTING	175,000	175,000	-	0%	178,500	182,070
931.000	BUILDING MAINTENANCE	15,000	20,000	5,000	33%	20,400	20,810
932.000	PARKS/FIELD MAINTENANCE	21,600	45,000	23,400	108%	45,900	46,820
933.000	EQUIPMENT MAINTENANCE	56,000	56,000	-	0%	57,120	58,260
939.000	TREE MAINTENANCE	13,350	20,000	6,650	50%	20,400	20,810
962.000	MISCELLANEOUS	250	250	-	0%	260	270
970.000	CAPITAL OUTLAY	1,000	1,000	-	0%	1,020	1,040
	TOTAL DEPARTMENT 445	**$ 938,232**	**$ 987,797**	**49,565**	**5%**	**$ 947,040**	**$ 965,980**

ACCOUNT LEVEL - ADDITIONAL INFORMATION

ACCT NO	ACCOUNT TITLE	DETAIL				FY2018 ADOPTED BUDGET
706.000	SALARIES	Position	FTE			
		Superintendent	0.65		$ 43,550	
		Maintenance III (2)	1.30		59,549	
		Maintenance II	0.65		28,985	
		Maintenance I (2)	1.30		55,340	
		Shift Premium	-		185	$ 187,609
			3.90			
707.000	PART TIME	Position	FTE	Hours		
		Part-time Labor (2)	1.06	2,200	30,800	
		Part-time Labor (2)	1.06	2,200	22,000	
		Seasonal Labor (3)	0.49	1,020	9,180	61,980
			2.61	5,420		

Note: All full time DPW employees allocated 65% to Dept. 445

709.000	OVERTIME	All employees, full time and part-time	10,828
715.000	SOCIAL SECURITY	7.65% of wages, rounded	19,886
716.000	OPTICAL	3.90 active empolyees	433
718.000	DENTAL	3.90 active empolyees	4,486
719.000	ACTIVE EE HEALTH INS	3.25 active employees, .65 employees opting out, 20% employee contribution	31,206
719.001	RETIREE HEALTH INS	11 retirees covered	110,000
719.501	RETIREE PRESCR INS	11 retirees covered	58,500
720.000	ACTIVE EE LIFE/LTD INS	3.90 active empolyees	2,106
720.001	RETIREE LIFE/LTD INS	8 retirees covered	250

ACCOUNT LEVEL - ADDITIONAL INFORMATION - CONCLUDED

ACCT NO	ACCOUNT TITLE	DETAIL		FY2018 ADOPTED BUDGET
722.000	DB PENSION PAYMENTS	Defined Benefit Plan - pro-rated actuarial recommendation		95,322
724.000	WORKER'S COMPENSATION	Based on a percentage of payroll, rounded		14,611
728.000	OFFICE SUPPLIES	Miscellaneous supplies		2,500
757.000	OPERATING SUPPLIES	Various incidentals and items for DPW use with useful lives of less than 1 year		14,000
768.000	UNIFORMS	Third party contractors charges to City for DPW uniform cleaning		4,500
820.001	ENGINEERING	Engineering costs related to storm water system		10,000
853.000	TELEPHONES	City-wide phone services allocated to each department		3,000
862.000	MEMBERSHIPS	Clinton Watershed Council	1,000	
		American Public Works Association	200	
		Northeast Superintendent's Association	60	
		Contingency	40	1,300
863.000	TRAINING	OSHA required safety seminars and other DPW-related training		800
865.000	PERSONNEL EXAMINATIONS	CDL testing and physicals		1,250
867.000	GAS, OIL & GREASE	Fuel and routine maintenance		12,500
921.000	ELECTRICITY	DPW garage electric		10,000
923.000	HEAT	DPW garage heat		7,500
924.000	WATER PURCHASES	DPW building (and storage tanker) water usage		6,000
926.000	STREET LIGHTING	DTE charges for street lighting		175,000
931.000	BUILDING MAINTENANCE	Routine maintenance and repairs to DPW building		20,000
932.000	PARKS/FIELD MAINTENANCE	Routine maintenance and upkeep of city parks and green spaces		45,000
933.000	EQUIPMENT MAINTENANCE	Maintenance of DPW vehicles and equipment		56,000
939.000	TREE MAINTENANCE	Tree planting and stump removal		20,000
962.000	MISCELLANEOUS			250
970.000	CAPITAL OUTLAY	Re-usable small equipment with useful lives greater than one year		1,000
	TOTAL DEPARTMENT 445			$ 987,797

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
703.000	COMMISSION FEES	388	648	428	10%	168	500
706.000	SALARIES	16,919	17,597	17,975	6%	8,722	18,197
706.001	SALARIES - SUM DAY CAMP	-	9,010	9,260	100%	4,361	9,374
707.000	PART TIME	64,661	33,689	28,472	(56%)	22,715	50,000
707.001	PART TIME - SUM DAY CAMP	-	19,249	34,666	100%	19,270	19,270
710.000	CONTRACTUAL SVCS	-	3,516	4,708	0%	1,674	4,700
715.000	SOCIAL SECURITY	6,266	6,135	6,946	11%	4,213	7,450
716.000	OPTICAL	26	38	77	100%	44	80
718.000	DENTAL	463	924	859	100%	481	900
719.000	ACTIVE EE HEALTH INS	2,941	5,553	7,388	151%	4,548	8,500
719.001	RETIREE HEALTH INS	36,140	35,865	37,555	100%	19,240	41,500
719.500	ACTIVE EE PRESCR INS	637	2,305	-	(100%)	-	-
719.501	RETIREE PRESCR INS	37,511	35,987	33,008	100%	12,580	30,000
720.000	ACTIVE EE LIFE/LTD INS	217	372	435	100%	187	500
720.001	RETIREE LIFE/LTD INS	120	101	114	100%	23	100
722.000	DB PENSION PAYMENTS	1,090	17,358	55,492	4991%	9,778	19,590
722.500	DC PENSION PAYMENTS	-	2,500	2,500	100%	1,250	2,500
724.000	WORKER'S COMPENSATION	1,063	1,417	1,783	68%	865	1,800
728.000	OFFICE SUPPLIES	1,518	1,093	1,716	13%	1,032	1,500
728.001	INSIDER MAGAZINE EXPENSES	3,609	3,816	4,928	37%	1,948	4,000
751.000	OTHER PROGRAM EXPENSES	9,319	6,149	6,457	(31%)	2,965	6,500
751.001	SUMMER CAMP EXPENSES	5,660	7,111	9,348	65%	8,912	9,200

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION - CONCLUDED

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
751.002	TRIP PROGRAM EXPENSES	9,806	12,218	13,586	39%	5,974	12,500
751.003	BUS PROGRAM EXPENSES	8,877	7,156	11,351	28%	3,760	10,000
751.004	OPEN SWIM PROG EXPENSES	2,001	610	-	(100%)	-	-
853.000	TELEPHONES	1,003	1,653	2,009	100%	1,073	2,200
861.000	MILEAGE	97	11	-	(100%)	-	100
862.000	MEMBERSHIPS	280	288	356	27%	406	575
863.000	TRAINING	55	139	720	1209%	30	300
921.000	ELECTRICITY	8,844	11,171	7,631	(14%)	5,383	11,000
923.000	HEAT	6,717	5,372	4,651	(31%)	226	4,500
924.000	WATER PURCHASES	2,820	2,793	2,682	(5%)	1,188	2,850
931.000	BUILDING MAINTENANCE	5,528	11,538	8,572	55%	3,255	10,000
933.000	EQUIPMENT MAINTENANCE	2,011	537	3,072	53%	2,500	3,100
970.000	CAPITAL OUTLAY	1,451	2,064	-	(100%)	-	500
	TOTAL DEPARTMENT 690	**$ 238,038**	**$ 265,983**	**$ 318,745**	34%	**$ 191,506**	**$ 336,702**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
703.000	COMMISSION FEES	$ 525	**$ 525**	$ -	0%	$ 525	$ 525
706.000	SALARIES	18,197	**50,132**	31,935	175%	51,130	52,150
706.001	SALARIES - SUM DAY CAMP	9,374	**9,753**	379	4%	9,950	10,150
707.000	PART TIME	50,700	**31,980**	(18,720)	(37%)	32,620	33,270
707.001	PART TIME - SUM DAY CAMP	22,020	**22,020**	-	0%	22,460	22,910
710.000	CONTRACTUAL SVCS	4,700	**4,700**	-	0%	4,790	4,890
715.000	SOCIAL SECURITY	7,672	**8,752**	1,080	14%	8,930	9,110
716.000	OPTICAL	84	**127**	43	51%	130	130
718.000	DENTAL	936	**1,324**	388	41%	1,350	1,380
719.000	ACTIVE EE HEALTH INS	8,581	**13,216**	4,635	54%	13,480	13,750
719.001	RETIREE HEALTH INS	41,500	**41,500**	-	0%	42,330	43,180
719.501	RETIREE PRESCR INS	36,000	**42,100**	6,100	17%	36,720	37,450
720.000	ACTIVE EE LIFE/LTD INS	380	**796**	416	109%	810	830
720.001	RETIREE LIFE/LTD INS	103	**100**	(3)	(3%)	100	100
722.000	DB PENSION PAYMENTS	19,590	**19,000**	(590)	(3%)	19,380	19,770
722.500	DC PENSION PAYMENTS	2,500	**7,500**	5,000	200%	7,650	7,800
724.000	WORKER'S COMPENSATION	2,400	**2,300**	(100)	(4%)	2,350	2,400
728.000	OFFICE SUPPLIES	1,500	**1,500**	-	0%	1,530	1,560
728.001	INSIDER MAGAZINE EXPENSES	4,000	**4,000**	-	0%	4,080	4,160
751.000	OTHER PROGRAM EXPENSES	6,500	**6,500**	-	0%	6,630	6,760
751.001	SUMMER CAMP EXPENSES	7,000	**18,000**	11,000	157%	18,360	18,730

TRIENNIAL BUDGET DETAIL - CONCLUDED

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
751.002	TRIP PROGRAM EXPENSES	12,500	**12,500**	-	0%	12,750	13,010
751.003	BUS PROGRAM EXPENSES	10,000	**10,000**	-	0%	10,200	10,400
853.000	TELEPHONES	2,000	**2,100**	100	5%	2,140	2,180
861.000	MILEAGE	100	**100**	-	0%	100	100
862.000	MEMBERSHIPS	575	**575**	-	0%	590	600
863.000	TRAINING	300	**300**	-	0%	310	320
921.000	ELECTRICITY	11,000	**11,000**	-	0%	11,220	11,440
923.000	HEAT	2,900	**2,900**	-	0%	2,960	3,020
924.000	WATER PURCHASES	2,850	**2,850**	-	0%	2,910	2,970
931.000	BUILDING MAINTENANCE	10,000	**10,000**	-	0%	10,200	10,400
933.000	EQUIPMENT MAINTENANCE	3,100	**3,100**	-	0%	3,160	3,220
970.000	CAPITAL OUTLAY	500	**500**	-	0%	510	520
	TOTAL DEPARTMENT 690	**$ 300,087**	**$ 341,750**	**$41,663**	14%	**$ 342,355**	**$ 349,185**

ACCOUNT LEVEL - ADDITIONAL INFORMATION

ACCT NO	ACCOUNT TITLE	DETAIL				FY2018 ADOPTED BUDGET
703.000	COMMISSION FEES	Ten (10) meetings a year @ $52.50 per meeting				$ 525
706.000	SALARIES	Position	FTE			
		Pks & Rec/Library Director	0.33		$ 18,932	
		Activities & Facilities Supervisor	1.00		$ 31,200	50,132
706.001	SUMMER CAMP	Pks & Rec/Library Director	0.17			9,753
707.000	PART TIME	Position	FTE	Hours		
		Recreation Assistants (2)	0.88	1,820	16,380	
		Custodian	0.25	520	4,680	
		Program Coordinator	0.38	780	10,920	31,980
			1.51	3,120		
707.000	PT - SUMMER CAMP	Position	FTE	Hours		
		Director	0.25	520	7,280	
		Assistant Director	0.21	440	4,840	
		Counsellors	0.53	1,100	9,900	22,020
			0.99	2,060		
710.000	CONTRACTUAL SVCS					4,700
715.000	SOCIAL SECURITY					8,752
716.000	OPTICAL					127
718.000	DENTAL					1,324
719.000	ACTIVE EE HEALTH INS					13,216
719.001	RETIREE HEALTH INS					41,500
719.501	RETIREE PRESCR INS					42,100

ACCOUNT LEVEL - ADDITIONAL INFORMATION - CONCLUDED

ACCT NO	ACCOUNT TITLE	DETAIL	FY2018 ADOPTED BUDGET
720.000	ACTIVE EE LIFE/LTD INS		796
720.001	RETIREE LIFE/LTD INS		100
722.000	DB PENSION PAYMENTS	Defined Benefit Plan - pro-rated actuarial recommendation	19,000
722.500	DC PENSION PAYMENTS		7,500
724.000	WORKER'S COMPENSATION		2,300
728.000	OFFICE SUPPLIES		1,500
728.001	INSIDER MAGAZINE EXPENSES		4,000
751.000	OTHER PROGRAM EXPENSES		6,500
751.001	SUMMER CAMP EXPENSES		18,000
751.002	TRIP PROGRAM EXPENSES		12,500
751.003	BUS PROGRAM EXPENSES		10,000
853.000	TELEPHONES		2,100
861.000	MILEAGE		100
862.000	MEMBERSHIPS		575
863.000	TRAINING		300
921.000	ELECTRICITY		11,000
923.000	HEAT		2,900
924.000	WATER PURCHASES		2,850
931.000	BUILDING MAINTENANCE		10,000
933.000	EQUIPMENT MAINTENANCE		3,100
970.000	CAPITAL OUTLAY		500
			$ 341,750

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
703.000	COMMISSION FEES	248	335	202	(19%)	295	500
706.000	SALARIES	16,919	26,606	27,233	61%	13,083	27,571
707.000	PART TIME	74,775	67,218	73,372	(2%)	35,219	75,000
715.000	SOCIAL SECURITY	7,029	7,203	7,711	10%	3,703	7,885
716.000	OPTICAL	26	38	77	196%	45	80
718.000	DENTAL	463	924	859	86%	481	900
719.000	ACTIVE EE HEALTH INS	2,941	4,928	7,388	151%	4,547	8,000
719.001	RETIREE HEALTH INS	17,312	20,706	18,530	100%	8,425	15,000
719.003	REIMB OF RETIREE MED	150	131	-	100%	-	-
719.500	ACTIVE EE PRESCR INS	637	2,304	-	(100%)	-	-
719.501	RETIREE PRESCR INS	18,507	18,994	17,515	100%	6,141	17,000
720.000	ACTIVE EE LIFE/LTD INS	297	463	404	36%	39	150
720.001	RETIREE LIFE/LTD INS	134	123	71	100%	15	60
722.000	DB PENSION PAYMENTS	-	15,865	18,482	0%	10,160	15,000
722.500	DC PENSION PAYMENTS	1,120	2,500	2,500	100%	1,250	2,500
724.000	WORKER'S COMPENSATION	189	348	462	144%	193	450
728.000	OFFICE SUPPLIES	5,296	2,640	2,884	(46%)	1,801	2,500
751.000	PROGRAM EXPENDITURES	-	1,032	1,507	100%	994	1,400
777.000	CUSTODIAL SUPPLIES	18	-	-	(100%)	-	400
853.000	TELEPHONES	2,214	1,679	2,337	6%	964	2,300
861.000	MILEAGE	475	55	463	(3%)	467	600
862.000	MEMBERSHIPS	207	653	1,012	389%	235	675

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION - CONCLUDED

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
863.000	TRAINING	165	112	1,765	970%	451	600
870.000	SUBURBAN LIBRARY CO-OP	2,237	2,432	3,927	76%	-	2,400
880.000	COMMUNITY PROMOTION	1,683	262	163	(90%)	10	600
921.000	ELECTRICITY	8,101	5,881	7,558	(7%)	4,311	10,000
923.000	HEAT	4,620	2,665	2,037	(56%)	250	2,500
924.000	WATER PURCHASES	2,343	3,115	2,583	10%	1,427	2,300
931.000	BUILDING MAINTENANCE	2,713	5,175	3,774	39%	2,482	5,000
933.000	EQUIPMENT MAINTENANCE	482	898	632	31%	322	750
934.000	BOOK MAINTENANCE	-	2,381	2,552	100%	1,469	2,500
940.000	EQUIPMENT RENTAL	17,116	17,116	17,461	2%	8,923	18,000
957.000	BOOK PURCHASES	29,948	31,862	33,252	11%	22,137	33,000
970.000	CAPITAL OUTLAY	685	200	3,760	100%	-	500
	TOTAL DEPARTMENT 730	**$ 219,050**	**$ 246,844**	**$ 262,473**	20%	**$ 172,574**	**$ 299,037**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
703.000	COMMISSION FEES	$ 500	**$ 500**	$ -	0%	$ 500	$ 500
706.000	SALARIES	27,571	**28,685**	1,114	4%	29,260	29,850
707.000	PART TIME	81,516	**81,516**	-	0%	83,150	84,810
715.000	SOCIAL SECURITY	8,345	**8,469**	124	1%	8,640	8,810
716.000	OPTICAL	84	**77**	(7)	(8%)	80	80
718.000	DENTAL	930	**825**	(105)	(11%)	840	860
719.000	ACTIVE EE HEALTH INS	8,581	**8,216**	(365)	(4%)	8,380	8,550
719.001	RETIREE HEALTH INS	18,000	**18,000**	-	0%	18,360	18,730
719.501	RETIREE PRESCR INS	20,000	**23,400**	3,400	17%	20,400	20,810
720.000	ACTIVE EE LIFE/LTD INS	380	**296**	(84)	(22%)	300	310
720.001	RETIREE LIFE/LTD INS	130	**130**	-	0%	130	130
722.000	DB PENSION PAYMENTS	21,700	**20,000**	(1,700)	(8%)	20,400	20,810
722.500	DC PENSION PAYMENTS	2,500	**2,500**	-	0%	2,550	2,600
724.000	WORKER'S COMPENSATION	550	**129**	(421)	(77%)	130	130
728.000	OFFICE SUPPLIES	2,500	**2,500**	-	0%	2,550	2,600
751.000	PROGRAM EXPENDITURES	1,400	**1,400**	-	0%	1,430	1,460
777.000	CUSTODIAL SUPPLIES	400	**400**	-	0%	410	420
853.000	TELEPHONES	2,300	**2,300**	-	0%	2,350	2,400
861.000	MILEAGE	600	**600**	-	0%	610	620
862.000	MEMBERSHIPS	675	**675**	-	0%	690	700
863.000	TRAINING	600	**600**	-	0%	610	620

TRIENNIAL BUDGET DETAIL - CONCLUDED

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
870.000	SUBURBAN LIBRARY CO-OP	2,400	**2,400**	-	0%	2,450	2,500
880.000	COMMUNITY PROMOTION	350	**350**	-	0%	360	370
921.000	ELECTRICITY	10,000	**10,000**	-	0%	10,200	10,400
923.000	HEAT	2,500	**2,500**	-	0%	2,550	2,600
924.000	WATER PURCHASES	2,800	**2,800**	-	0%	2,860	2,920
931.000	BUILDING MAINTENANCE	5,000	**5,000**	-	0%	5,100	5,200
933.000	EQUIPMENT MAINTENANCE	750	**750**	-	0%	770	790
934.000	BOOK MAINTENANCE	2,500	**2,500**	-	0%	2,550	2,600
940.000	EQUIPMENT RENTAL	17,900	**18,000**	100	1%	18,360	18,730
957.000	BOOK PURCHASES	33,000	**40,000**	7,000	21%	40,800	41,620
970.000	CAPITAL OUTLAY	500	**500**	-	0%	510	520
	TOTAL DEPARTMENT 730	**$ 276,962**	**$ 286,018**	**$9,056**	**3%**	**$ 288,280**	**$ 294,050**

ACCOUNT LEVEL - ADDITIONAL INFORMATION

ACCT NO	ACCOUNT TITLE	DETAIL				FY2018 ADOPTED BUDGET
703.000	FEES - COMMISSIONS	Recreation commission meetings (6 members with 9 meetings/year)				$ 500
706.000	SALARIES	Position	FTE			
		Pks & Rec/Library Director	0.50			28,685
707.000	PART TIME	Position	FTE	Hours		
		Assistant Librarian	0.70	1,456	20,384	
		Programming Assistant	0.50	1,040	10,400	
		Collection Assistant	0.35	728	7,280	
		Library Clerks (5 + 2 subs)	2.07	4,308	38,772	
		Custodian	0.25	520	4,680	81,516
			3.87	8,052		
715.000	SOCIAL SECURITY					8,469
716.000	OPTICAL					77
718.000	DENTAL					825
719.000	ACTIVE EE HEALTH INS					8,216
719.001	RETIREE HEALTH INS					18,000
719.501	RETIREE PRESCR INS					23,400
720.000	ACTIVE EE LIFE/LTD INS					296
720.001	RETIREE LIFE/LTD INS					130
722.000	DB PENSION PAYMENTS					20,000
722.500	DC PENSION PAYMENTS	Defined Benefit Plan - pro-rated actuarial recommendation				2,500
724.000	WORKER'S COMPENSATION					129
728.000	OFFICE SUPPLIES					2,500

ACCOUNT LEVEL - ADDITIONAL INFORMATION - CONCLUDED

ACCT NO	ACCOUNT TITLE	DETAIL	FY2018 ADOPTED BUDGET
751.000	PROGRAM EXPENDITURES		1,400
777.000	CUSTODIAL SUPPLIES		400
853.000	TELEPHONES		2,300
861.000	MILEAGE		600
862.000	MEMBERSHIPS		675
863.000	TRAINING		600
870.000	SUBURBAN LIBRARY CO-OP		2,400
880.000	COMMUNITY PROMOTION		350
921.000	ELECTRICITY		10,000
923.000	HEAT		2,500
924.000	WATER PURCHASES		2,800
931.000	BUILDING MAINTENANCE		5,000
933.000	EQUIPMENT MAINTENANCE		750
934.000	BOOK MAINTENANCE		2,500
940.000	EQUIPMENT RENTAL		18,000
957.000	BOOK PURCHASES		40,000
970.000	CAPITAL OUTLAY	Re-usable small equipment purchases with a useful life greater than one year	500
			$ 286,018

OTHER POST EMPLOYEE BENEFIT CONTRIBUTIONS
GENERAL FUND - DEPT 990
BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
998.736	OPEB CONTRIBUTION	633,326	980,835	38,268	100%	17,500	35,000

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	% CHANGE	BUDGET MEMO FY2019 FORECAST	FY2020 FORECAST
998.736	OPEB CONTRIBUTION	$ 35,000	$ 40,000	$ 5,000	14%	$ 50,000	$ 50,000

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
999.205	TRANSFER OUT - PS FUND	866,739	830,986	924,872	100%	516,642	1,033,284
999.275	TRANSFER OUT - CDBG	-	-	9,807	100%	-	22,933
999.401	TRANSFER OUT - CI FUND	-	130,000	28,271	100%	17,955	35,910
999.805	TRANSFER OUT - SA	-	-	13,650	100%	-	-
	TOTAL DEPARTMENT 999	866,739	960,986	976,600		534,597	1,092,127

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	% CHANGE	BUDGET MEMO FY2019 FORECAST	FY2020 FORECAST
999.205	TRANSFER OUT - PS FUND	1,033,284	1,068,391	$ 35,107	3%	1,064,757	1,082,485
999.275	TRANSFER OUT - CDBG	22,933	-				
999.401	TRANSFER OUT - CI FUND	35,910	70,000	34,090	95%	50,000	20,000
	TOTAL DEPARTMENT 999	1,092,127	1,138,391	$ 46,264	4%	1,114,757	1,102,485

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION - ACCOUNT NUMBER ORDER

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
REVENUES							
402.001	PS MILLAGE - REAL	$ 894,948	$ 903,913	$ 920,904	3%	$ 870,531	$ 929,720
402.002	PA345 MILLAGE - REAL	974,270	1,113,617	1,065,599	9%	1,028,991	1,091,483
410.001	PS MILLAGE - PERSONAL	243,273	234,014	238,537	(2%)	167,354	168,424
410.002	PA345 MILLAGE - PERSONAL	262,996	286,498	274,221	4%	196,477	197,728
411.001	PS MILLAGE - DELQ REAL	65	1,382	-	100%	720	720
411.002	PA345 MILLAGE - DELQ REAL	65	1,776	-	100%	828	828
437.001	PS MILLAGE - IFT	8,637	11,491	19,842	130%	16,805	16,805
437.002	PA345 MILLAGE - IFT	9,335	14,068	22,809	144%	19,730	19,730
445.000	INTEREST & PENALTIES	4,112	5,395	4,763	N/A	3,607	5,000
448.000	CONTRA - TAX RFUNDS	(21,105)	(627)	(1,236)	0%	(15,089)	(15,089)
501.000	FEDERAL GRANTS	-	221	-		-	-
502.000	HOMELAND SECURITY GRANT	2,057	841	645	(69%)	-	-
502.300	BULLETPROOF VEST GRANT	1,743	-	-	(100%)	-	1,000
540.000	MISC STATE REVENUES	-	990	-	100%	-	-
542.000	STATE LIOUOR LICENSE REV	3,851	3,920	4,126	7%	4,171	4,171
543.000	ACCIDENT COST RECOVERY	12,622	8,271	5,271	(58%)	-	1,500
545.001	PSAP TRAINING GRANT	11,268	4,170	1,610	(86%)	-	4,000
545.002	PA302 GRANT REVENUE	3,348	3,514	5,904	76%	1,636	3,000
545.003	PSAP 911 GRANT	15,838	36,915	12,849	(19%)	-	2,000
575.000	PA86/EMPP REIMB - PS MILLAGE	-	-	-	0%	89,799	89,799
575.001	PA86/EMPP REIMB - PA345	-	-	-	0%	83,081	83,081

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION - ACCOUNT NUMBER ORDER - CONCLUDED

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
580.000	OWI CONTRIBUTION	9,029	3,556	4,086	(55%)	372	5,000
580.002	M.A.T.S. REIMBURSEMENT	-	-	-	0%	-	49,781
600.000	CHARGES FOR SERVICES	21,558	13,610	20,524	(5%)	11,154	20,000
601.000	FINGERPRINTING	2,364	2,167	2,800	18%	1,735	2,500
626.000	SALVAGE INSPECTION FEES	-	-	-	0%	1,400	4,000
656.205	FINES & FORFEITS	80	405	-	(100%)	-	2,000
664.230	INTEREST EARNINGS	897	581	551	(39%)	24	500
671.000	MISCELLANEOUS	1,310	(287)	978	0%	414	1,000
673.000	SALE OF ASSETS	24,748	1,953	2,610	100%	431	1,500
676.000	REIMBURSEMENTS	35,496	826	1,092	(97%)	935	1,400
676.003	INSURANCE REIMBURSEMENTS	10,304	51,414	5,214	100%	24,855	7,500
678.000	DD ASSISTANCE REIMB	3,085	2,476	-	(100%)	-	3,600
	TOTAL REVENUES	$ 2,536,194	$ 2,707,070	$ 2,613,699	3%	$ 2,552,696	$ 2,745,597

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	AMENDED BUDGET AT 12-31-2016	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
REVENUES							
402.001	PS MILLAGE - REAL	$ 929,720	$ 946,946	$ 17,226	2%	$ 965,885	$ 985,203
402.002	PA345 MILLAGE - REAL	1,091,483	1,111,702	20,219	2%	1,159,741	1,188,171
410.001	PS MILLAGE - PERSONAL	168,424	111,487	(56,937)	(34%)	89,190	71,352
410.002	PA345 MILLAGE - PERSONAL	197,728	130,884	(66,844)	(34%)	104,707	83,766
437.001	PS MILLAGE - IFT	16,569	17,181	612	4%	14,432	13,296
437.002	PA345 MILLAGE - IFT	19,452	20,170	718	4%	19,050	15,692
445.000	INTEREST & PENALTIES	5,000	5,000	-	0%	5,000	5,000
448.000	CONTA - TAX RFUNDS	(2,000)	(2,000)	-	0%	(2,000)	(2,000)
502.300	BULLETPROOF VEST GRANT	1,000	1,000	-	0%	1,000	1,000
542.000	STATE LIOUOR LICENSE REV	4,000	4,000	-	0%	4,000	4,000
543.000	ACCIDENT COST RECOVERY	2,500	2,500	-	0%	2,500	2,500
545.001	PSAP TRAINING GRANT	4,000	4,000	-	0%	4,000	4,000
545.002	PA302 GRANT REVENUE	3,000	3,000	-	0%	3,000	3,000
545.003	PSAP 911 GRANT	2,000	2,000	-	0%	2,000	2,000
575.000	PA86/EMPP REIMB - PS	81,155	138,092	56,937	70%	160,389	178,227
575.001	PA86/EMPP REIMB - PA345	78,266	130,835	52,569	67%	157,012	177,953
580.000	OWI CONTRIBUTION	5,000	5,000	-	0%	5,500	5,500
580.002	M.A.T.S. REIMBURSEMENT	-	101,032	101,032	n/a	102,547	104,085
600.000	CHARGES FOR SERVICES	12,000	12,000	-	0%	12,000	12,000
601.000	FINGERPRINTING	2,000	2,000	-	0%	2,000	2,000
626.000	SALVAGE INSPECTION FEES	1,000	5,000	4,000	400%	5,000	5,000

TRIENNIAL BUDGET DETAIL - CONCLUDED

REVENUES

ACCT NO	ACCOUNT TITLE	AMENDED BUDGET AT 12-31-2016	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
664.230	INTEREST EARNINGS	750	750	-	0%	750	800
671.000	MISCELLANEOUS	1,000	1,000	-	0%	1,000	1,000
673.000	SALE OF ASSETS	500	500	-	0%	500	500
676.000	REIMBURSEMENTS	1,000	1,000	-	0%	1,000	1,000
676.003	INSURANCE REIMBURSEMENTS	-	-	-	0%	-	-
678.000	DD ASSISTANCE REIMB	3,600	3,600	-	0%	3,700	3,700
	TOTAL REVENUES	$ 2,671,882	$ 2,758,679	$ 129,532	5%	$ 2,823,903	$ 2,868,745

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
705.000	DISPATCH SALARIES	$ 159,528	$ 126,950	$ 143,739	(10%)	$ 68,996	$ 144,700
706.000	OFFICER SALARIES	1,165,764	1,148,370	1,187,308	2%	583,170	1,250,400
707.000	PART TIME	4,489	31,686	23,277	419%	12,335	30,000
708.000	OFFICER OVERTIME	152,169	127,045	141,105	(7%)	67,924	141,000
709.000	DISPATCH OVERTIME	13,569	4,571	5,177	(62%)	1,342	6,000
710.205	SALVAGE INSPECTION COMMISSIONS	-	-	-	0%	700	2,000
712.000	SICK TIME BUYOUT	-	-	174	0%	754	754
715.000	SOCIAL SECURITY	43,158	43,524	44,601	3%	22,090	41,300
716.000	OPTICAL	2,192	2,462	2,480	13%	1,461	2,700
717.000	HOLIDAY PAY	34,664	39,166	37,359	8%	45,245	56,000
718.000	DENTAL	27,398	33,179	26,263	(4%)	15,058	28,000
719.000	ACTIVE EE HEALTH INS	181,360	214,279	185,808	2%	94,882	225,000
719.001	RETIREE HEALTH INS	438,212	444,376	452,096	100%	221,690	560,000
719.003	REIMB OF RETIREE MED	2,358	4,608	-	100%	-	-
719.500	ACTIVE EE PRESC INS	48,141	8,145	-	(100%)	-	-
719.501	RETIREE PRESC INS	256,608	223,359	197,260	100%	96,857	210,500
720.000	ACTIVE EE LIFE/LTD INS	18,284	19,532	20,970	15%	4,802	18,000
720.001	RETIREE LIFE/LTD INS	1,016	1,008	1,097	100%	203	1,000
722.000	MERS DB PENSION	198	-	9	(95%)	-	-
722.500	MERS DC PENSION	3,000	5,000	5,000	67%	2,500	5,000
723.000	PA345 PENSION	674,807	645,816	762,803	13%	390,000	759,728
724.000	WORKER'S COMPENSATION	19,827	31,639	39,236	98%	20,093	40,000
728.000	OFFICE SUPPLIES	4,149	3,811	4,038	(3%)	2,227	5,000
757.000	OPERATING SUPPLIES	9,705	13,225	9,868	2%	5,478	12,000
765.000	K-9 OPERATING EXPENSES	-	-	-	0%	4,475	6,000
768.000	UNIFORMS	23,029	22,193	23,500	2%	23,500	35,500

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION - CONTINUED

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
808.000	PROFESSIONAL SERVICES	3,759	1,889	85	100%	900	1,650
831.000	SPECIAL INVESTIGATIONS	170	120	-	(100%)	-	100
851.000	RADIO MAINTENANCE	4,155	9,751	6,394	54%	1,115	10,500
853.000	TELEPHONES	7,950	7,033	3,495	(56%)	4,673	7,500
861.000	MILEAGE	1,512	1,879	2,802	85%	407	2,000
862.000	MEMBERSHIPS	1,351	1,248	3,268	142%	3,160	3,400
863.000	TRAINING	27,459	17,015	10,419	(62%)	9,427	10,000
863.001	TRAINING - COLLEGE	-	8,446	4,410	100%	-	4,500
863.002	TRAINING - - PA302	-	-	3,309	0%	-	3,000
867.000	GAS, OIL & GREASE	27,111	23,381	21,302	(21%)	11,282	25,000
880.000	COMMUNITY PROMOTIONS	509	1,532	1,310	157%	1,724	1,800
933.000	EQUIPMENT MAINTENANCE	37,220	40,577	29,840	(20%)	34,889	56,800
935.000	PISTOL RANGE SUPPLIES	1,386	2,824	3,535	155%	-	3,500
940.000	EQUIPMENT RENTAL	34,301	26,383	36,152	5%	16,812	35,000
962.000	MISCELLANEOUS	1,122	1,831	1,967	75%	110	2,000
964.000	POLICE RESERVES	21,815	26,077	31,569	45%	16,161	32,000
965.000	ON-CALL FIRE	35,506	47,023	50,538	42%	26,259	39,000
970.000	CAPITAL OUTLAY	37,254	42,879	13,884	(63%)	-	2,700
		$ 3,526,205	**$ 3,453,832**	**$ 3,537,447**	0%	**$ 1,855,436**	**$ 3,863,948**

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION - CONCLUDED

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
EXCESS OF REVENUES OVER EXPENDITURES		(990,011)	(746,762)	(923,748)		697,260	(1,118,351)
OTHER FINANCING SOURCES							
699.101	TRANSFER IN - GENERAL FUND	866,739	830,986	924,872		516,642	1,033,284
699.248	TRANSFER IN - DDA	-	-	-		6,000	6,000
FUND EQUITY							
	NET CHANGE IN FUND BALANCE	(123,272)	84,224	1,124			(79,067)
	BEGINNING FUND BALANCE	328,343	205,071	289,295			290,419
ENDING FUND BALANCE, FUND 205		**205,071**	**289,295**	**290,419**			**211,352**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
705.000	DISPATCH SALARIES	144,721	149,588	4,867	3%	152,580	155,630
706.000	OFFICER SALARIES	1,232,563	1,323,997	91,434	7%	1,338,630	1,352,020
707.000	PART TIME	45,650	3,600	(42,050)	(92%)	3,670	3,740
708.000	OFFICER OVERTIME	140,802	147,071	6,269	4%	148,540	150,030
709.000	DISPATCH OVERTIME	16,282	16,833	551	3%	17,170	17,510
710.205	SALVAGE INSPECTION COMMISSIONS	-	2,500	2,500	0%	2,500	2,500
712.000	SICK TIME BUYOUT	17,432	18,751	1,319	8%	19,130	19,510
715.000	SOCIAL SECURITY	41,313	42,279	966	2%	43,230	44,090
716.000	OPTICAL	3,548	2,667	(881)	(25%)	2,720	2,770
717.000	HOLIDAY PAY	55,559	58,289	2,730	5%	59,450	60,640
718.000	DENTAL	35,573	25,902	(9,671)	(27%)	26,420	26,950
719.000	ACTIVE EE HEALTH INS	260,041	225,066	(34,975)	(13%)	229,570	234,160
719.001	RETIREE HEALTH INS	564,028	500,000	(64,028)	(11%)	510,000	520,200
719.501	RETIREE PRESC INS	162,144	187,100	24,956	15%	163,200	166,460
720.000	ACTIVE EE LIFE/LTD INS	22,374	14,602	(7,772)	(35%)	14,890	15,190
720.001	RETIREE LIFE/LTD INS	1,000	1,000	-	0%	1,020	1,040
722.000	MERS DB PENSION	-	80,913	80,913	0%	82,530	84,180
722.500	MERS DC PENSION	5,000	10,000	5,000	100%	10,000	10,000
723.000	PA345 PENSION	759,728	733,591	(26,137)	(3%)	748,260	763,230
724.000	WORKER'S COMPENSATION	56,634	48,141	(8,493)	(15%)	49,100	50,080
728.000	OFFICE SUPPLIES	4,200	5,000	800	19%	5,100	5,200
757.000	OPERATING SUPPLIES	10,500	10,500	-	0%	10,710	10,920
765.000	K-9 OPERATING EXPENSES	6,000	6,000	-	0%	6,000	6,000
768.000	UNIFORMS	31,500	21,000	(10,500)	(33%)	21,420	21,850
808.000	PROFESSIONAL SERVICES	1,650	2,000	350	21%	2,040	2,080

TRIENNIAL BUDGET DETAIL - CONTINUED

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
831.000	SPECIAL INVESTIGATIONS	100	100	-	100%	100	100
851.000	RADIO MAINTENANCE	10,500	10,500	-	0%	10,710	10,920
853.000	TELEPHONES	7,500	7,500	-	0%	7,650	7,800
861.000	MILEAGE	2,300	2,300	-	0%	2,350	2,400
862.000	MEMBERSHIPS	3,400	3,400	-	0%	3,470	3,540
863.000	TRAINING	10,000	10,000	-	0%	10,200	10,400
863.001	TRAINING - COLLEGE	4,500	4,500	-	0%	4,590	4,680
863.002	TRAINING - PA302	3,000	3,000	-	0%	3,060	3,120
867.000	GAS, OIL & GREASE	30,000	30,000	-	0%	30,600	31,210
880.000	COMMUNITY PROMOTIONS	1,500	2,000	500	33%	2,040	2,080
933.000	EQUIPMENT MAINTENANCE	30,000	35,000	5,000	17%	35,700	36,410
935.000	PISTOL RANGE SUPPLIES	3,500	5,000	1,500	43%	5,100	5,200
940.000	EQUIPMENT RENTAL	35,000	35,000	-	0%	35,700	36,410
962.000	MISCELLANEOUS	2,000	2,000	-	0%	2,040	2,080
964.000	POLICE RESERVES	32,000	35,000	3,000	9%	35,700	36,410
965.000	ON-CALL FIRE	39,000	35,000	(4,000)	(10%)	35,700	36,410
970.000	CAPITAL OUTLAY	1,000	2,000	1,000	100%	2,040	2,080
	TOTAL EXPENDITURES	**$ 3,833,542**	**$ 3,858,690**	**$ 25,620**	1%	**$ 3,894,630**	**$ 3,957,230**

TRIENNIAL BUDGET DETAIL - CONCLUDED

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
EXCESS OF REVENUES OVER EXPENDITURES		(1,161,660)	(1,100,011)			(1,070,727)	(1,088,485)
OTHER FINANCING SOURCES							
699.101	TRANSFER IN - GENERAL FUND	1,033,284	1,068,391			1,064,727	1,082,485
699.248	TRANSFER IN - DDA	6,000	6,000			6,000	6,000
FUND EQUITY							
	NET CHANGE IN FUND BALANCE	(122,376)	(25,620)			-	-
	BEGINNING FUND BALANCE	290,419	211,352			185,732	185,732
ENDING FUND BALANCE, FUND 205		**168,043**	**185,732**			**185,732**	**185,732**

ACCOUNT LEVEL - ADDITIONAL INFORMATION

ACCT NO	ACCOUNT TITLE	DETAIL					FY2018 ADOPTED BUDGET
705.000	DISPATCH SALARIES	Position	FTE				
		Dispatch IV	2.10		$ 75,790		
		Dispatch II	2.10		72,746		
		Shift Premium	-		1,052	$	149,588
			4.20				
706.000	SALARIES	Position	FTE				
		Director of Public Safety	1.00		68,735		
		Director's Secretary	1.00		35,360		
		Lieutenants	2.00		156,864		
		Sergeants	2.10		153,782		
		Corporals	2.10		143,224		
		Officer V	9.45		578,700		
		Officer I	4.20		180,112		
		Shift Premium	-		7,220		1,323,997
			21.85				
Note:	Three officers (Director & 2 Lieutenants) are on a 40 hour/week schedule. All other officers and dispatchers are on a 42 hour/week schedule, which is the equivalent of 1.05 FTE for each 42 hour/week employee.						
707.000	PART TIME	Position	FTE	Hours			
		Crossing Guard	0.19	400	3,600		3,600
			0.19	400			
708.000	OFFICER OVERTIME	Overtime worked by public safety officers, forecasted figures based upon 2,915 overtime hours, which are allocated based on historical overtime hours worked by officer rank					147,071
709.000	DISPATCH OVERTIME	Overtime worked by dispatchers					16,833
710.205	SALVAGE INSPECTION COMMISSIONS						2,500

ACCOUNT LEVEL - ADDITIONAL INFORMATION - CONTINUED

ACCT NO	ACCOUNT TITLE	DETAIL	FY2018 ADOPTED BUDGET
712.000	SICK TIME BUYOUT	Annual buyout of officers sick time in accordance with collective bargaining agreement. Officers hired before September 2011 have the option to liquidate or transfer to vacation up to 46 hours while those hired after that date are automatically paid out their remaining sick time hours. Budget amount is based on historical amounts liquidated adjusted for hourly rate changes.	18,751
715.000	SOCIAL SECURITY	7.65% of director and dispatch wages, rounded. Public safety officers are exempt from social security so only the Medicare portion (1.45%) is calculated	42,279
716.000	OPTICAL	23 active employees covered	2,667
717.000	HOLIDAY PAY	Paid annually to all eligible personnel per union contracts.	58,289
718.000	DENTAL	23 active employees covered	25,902
719.000	ACTIVE EE HEALTH INS	16 active employees covered 20% employee healthcare contribution 1 active employee covered also receiving a health care savings program contrtibution in lieu of retiree healthcare 8 active employees with medical opt-out payments	225,066
719.001	RETIREE HEALTH INS	42 covered retirees	500,000

ACCOUNT LEVEL - ADDITIONAL INFORMATION - CONTINUED

ACCT NO	ACCOUNT TITLE	DETAIL		FY2017 ADOPTED BUDGET
719.501	RETIREE PRESC INS	42 covered retirees		187,100
720.000	ACTIVE EE LIFE/LTD INS	25 covered employees		14,602
720.001	RETIREE LIFE/LTD INS	29 covered retirees		1,000
722.000	DB PENSION PAYMENTS	Defined Benefit Plan - pro-rated actuarial recommendation		80,913
722.500	MERS DC PENSION	Defined Contribution Plan - $5,000 per year to certain appointed officials		10,000
723.000	PA345 PENSION	Actuarily determined contribution to Police & Fire pension. PA345 tax millage covers 100% of this cost annually.		733,591
724.000	WORKER'S COMPENSATION	Based on a percentage of payroll, rounded		48,141
728.000	OFFICE SUPPLIES	Miscellaneous supplies		5,000
757.000	OPERATING SUPPLIES	Operating supplies for both police and fire.		10,500
765.000	K-9 OPERATING EXPENSE	Care and maintenance of K-9 - funded by DDA		6,000
768.000	UNIFORMS	Paid annually to all eligible personnel per union contracts.		21,000
808.000	PROFESSIONAL SERVICES	Critical incident debriefing provided by third party company.		2,000
831.000	SPECIAL INVESTIGATIONS	Miscellaneous investigative costs		100
851.000	RADIO MAINTENANCE	Maintenance on public safety radio system		10,500
853.000	TELEPHONES	Allocation of city-wide phone system plus 911 service fee and internet costs		7,500
861.000	MILEAGE	Mileage for city business, reimbursed at IRS mileage rate		2,300
862.000	MEMBERSHIPS	Traffic Improvement Association of Michigan	2,200	
		County of Macomb Enforcement Team	425	
		Traffic Safety Association of Macomb County	250	
		Michigan Associaton of Chiefs of Police	125	
		Other Public Safety related memberships	400	3,400
863.000	TRAINING	Public safety training seminars and conferences		10,000
863.001	TRAINING - COLLEGE	College coursework reimbursed per union contracts		4,500
863.002	TRAINING - PA302	Training eligible for reimbursement under PA302		3,000
867.000	GAS, OIL & GREASE	Public safety fuel\ costs		30,000
880.000	COMMUNITY PROMOTIONS	Community involvement programs and City Open House event		2,000

PUBLIC SAFETY FUND
FUND 205
BUDGET DETAIL

ACCOUNT LEVEL - ADDITIONAL INFORMATION - CONCLUDED

ACCT NO	ACCOUNT TITLE	DETAIL	FY2018 ADOPTED BUDGET
933.000	EQUIPMENT MAINTENANCE	Vehicle & communications (other than radio) equipment maintenance	35,000
935.000	PISTOL RANGE SUPPLIES	Ammunition and shooting range upkeep	5,000
940.000	EQUIPMENT RENTAL	CLEMIS & LEIN terminal costs	35,000
962.000	MISCELLANEOUS		2,000
964.000	POLICE RESERVES	Training and on-call for special events - included $300 uniform allowance	35,000
965.000	ON-CALL FIRE	Training and supplemental general fire alarm service - includes $300 uniform allow.	35,000
970.000	CAPITAL OUTLAY	Re-usable small equipment with useful lives greater than one year	2,000
			$ 3,858,690

The Drug Law Enforcement Fund is used in any local unit of government that has budgetary authority over an agency (such as the City's Public Safety Department) that may seize property involved in a violation of controlled substances statutes as outlined in Michigan Public Act 135 of 1985.

Allowable expenditures include those related to seizure, forfeiture and sale of drug-related property. The remaining balance of forfeited funds may be used to enhance law enforcement efforts. For financial reporting purposes, the Drug Law Enforcement Fund is considered a special revenue fund and therefore is subject to budget disclosure per the Michigan Uniform Budgeting Act (PA2 of 1968).

For budgeting purposes, the City passes a budget with $0 revenue and $0 expenditures each year. The figure is amended as forfeiture funds are received and as the Public Safety Director requests allowable expenditures for the enhancement of law enforcement efforts.

The following schedule shows the bond issuances covered by the debt service tax levy.

City of Center Line Budget Years 2018 through 2020
Debt Analysis - Schedule of Debt Service Millage Coverage

DEBT ISSUE	PRINCIPAL	INTEREST	TOTAL	COVERED BY DEBT MILLAGE	PERCENT COVERED	FUNDING SOURCE, IF UNCOVERED
Budget Year 2018						
2004 General Obligation Refundir	$ 385,000	$ 31,298	$ 416,298	$ 416,298	100.00%	N/A
2009 State Revolving Wastewater	240,000	91,046	331,046	91,046	27.50%	Water/Sewer Fund
2011 General Obligation Refundir	640,000	40,250	680,250	680,250	100.00%	N/A
	$ 1,265,000	$ 162,594	$ 1,427,594	$ 1,187,594	83.19%	
Budget Year 2019						
2004 General Obligation Refundir	$ 330,000	$ 18,455	$ 348,455	$ 348,455	100.00%	N/A
2009 State Revolving Wastewater	245,000	85,046	330,046	85,046	25.77%	Water/Sewer Fund
2011 General Obligation Refundir	655,000	20,825	675,825	675,825	100.00%	N/A
	$ 1,230,000	$ 124,326	$ 1,354,326	$ 1,109,326	81.91%	
Budget Year 2020						
2004 General Obligation Refundir	$ 325,000	$ 6,175	$ 331,175	$ 331,175	100.00%	N/A
2009 State Revolving Wastewater	255,000	78,921	333,921	78,921	23.63%	Water/Sewer Fund
2011 General Obligation Refundir	275,000	5,500	280,500	280,500	100.00%	N/A
	$ 855,000	$ 90,596	$ 945,596	$ 690,596	73.03%	

DEBT SERVICE FUND
FUND 301
BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	PRIOR YEAR FY2016	PROJECTED BALANCE AT 06-30-2017	ADOPTED FY2018 BUDGET	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
REVENUES						
402.000	REAL PROPERTY TAXES	$ 968,001	$ 937,808	$ 961,466	$ 971,081	$ 597,409
410.000	PERSONAL PROPERTY TAXES	250,163	179,845	113,197	114,329	70,335
410.003	MILLAGE REIMB - PA86	-	199,407	13,100	13,500	13,750
420.000	DELINQ PERS PROP TAXES	-	-	-	-	-
437.000	IFT TAXES	20,809	17,945	17,445	17,619	10,839
448.000	CONTRA - TAX REFUNDS	(24)	(7,387)	(3,000)	(3,000)	-
664.230	INTEREST EARNINGS	-	90	90	90	90
	TOTAL REVENUES	1,238,949	1,327,708	1,102,298	1,113,619	692,423
EXPENDITURES						
992.002	G.O. REFUNDING 2004	127,915	109,642	108,236	92,774	91,368
994.002	TRUSTEE FEES	203	213	250	250	250
995.000	INTEREST EXPENSE	16,502	14,000	8,799	5,188	1,735
	TOTAL EXPENDITURES	144,620	123,855	117,285	98,212	93,353
EXCESS OF REVENUES OVER EXPEINDITURES		1,094,329	1,203,853	985,013	1,015,407	599,070
OTHER FINANCING (USES)						
994.002	TRANSFER OUT - W & S FUND	(1,095,156)	(1,120,311)	(1,070,559)	(1,011,364)	(597,492)
FUND EQUITY						
	CHANGE IN FUND BALANCE	(827)	83,542	(85,546)	4,043	1,578
	BEGINNING FUND BALANCE	12,907	12,080	95,622	10,076	14,119
ENDING FUND BALANCE, FUND 301		$ 12,080	$ 95,622	$ 10,076	$ 14,119	$ 15,697

UNLIMITED TAX GENERAL OBLIGATION BONDS (COVERED BY DEBT MILLAGE)
2004 REFUNDING BONDS (OF 1986, 1996, 1998 & 2000 UTGO BONDS)

ISSUE DATE: 04/07/2004
ISSUE AMOUNT: $ 5,300,000
PRINCIPAL DUE: OCTOBER 1
INTEREST DUE: OCTOBER 1 APRIL 1
PAYMENT SOURCES: SEE PAYMENT ALLOCATION

					PAYMENT ALLOCATION			
					COVERED BY			
				INTEREST	W & S FUND	W & S FUND	ENERAL FUN	ENERAL FUND
DATE	PRINCIPAL	INTEREST	TOTAL	RATE	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
10/01/2017	385,000	19,018		3.50%	276,764	13,671	108,236	5,347
04/01/2018	-	12,280	416,298	3.50%	-	8,828	-	3,452
10/01/2018	330,000	12,280		3.70%	237,226	8,828	92,774	3,452
04/01/2019	-	6,175	348,455	3.70%	-	4,439	-	1,736
10/01/2019	325,000	6,175	331,175	3.80%	233,632	4,439	91,368	1,736
	$ 1,040,000	$ 55,928	$ 1,095,928		$ 747,622	$ 40,205	$ 292,378	$ 15,723

UNLIMITED TAX GENERAL OBLIGATION BONDS (COVERED BY DEBT MILLAGE)
2011 REFUNDING BONDS (OF 1998B & 2000 UTGO BONDS)

ISSUE DATE:	08/23/2011	
ISSUE AMOUNT:	$ 4,005,000	
PRINCIPAL DUE:	OCTOBER 1	
INTEREST DUE:	OCTOBER 1	APRIL 1
PAYMENT SOURCES:	WATER & SEWER FUND	

DATE	PRINCIPAL	INTEREST	TOTAL	INTEREST RATE
10/01/2017	640,000	24,925		3.00%
04/01/2018	-	15,325	680,250	3.00%
10/01/2018	655,000	15,325		3.00%
04/01/2019	-	5,500	675,825	3.00%
10/01/2019	275,000	5,500	280,500	4.00%
	$ 1,570,000	$ 66,575	$ 1,636,575	

MICHIGAN MUNICIPAL BOND AUTHORITY - FINAL CLEAN WATER PROGRAM SCHEDULE
CITY OF CENTER LINE PROJECT 5345-01

ISSUE DATE:	04/17/2009	
ISSUE AMOUNT:	$ 5,277,000	
PRINCIPAL DUE:	APRIL 1	
INTEREST DUE:	OCTOBER 1	APRIL 1
INTEREST RATE:	2.50%	

DATE	PRINCIPAL	INTEREST	TOTAL	OUTSTANDING BALANCE
10/01/2017	$ -	$ 45,523		$ 3,641,851
04/01/2018	240,000	45,523	331,046	$ 3,401,851
10/01/2018	-	42,523		
04/01/2019	245,000	42,523	330,046	$ 3,156,851
10/01/2019	-	39,461		
04/01/2020	255,000	39,461	333,922	$ 2,901,851
10/01/2020	-	36,273		
04/01/2021	260,000	36,273	332,546	$ 2,641,851
10/01/2021	-	33,023		
04/01/2022	265,000	33,023	331,046	$ 2,376,851
10/01/2022	-	29,711		
04/01/2023	275,000	29,711	334,422	$ 2,101,851
10/01/2023	-	26,273		
04/01/2024	280,000	26,273	332,546	$ 1,821,851
10/01/2024	-	22,773		
04/01/2025	285,000	22,773	330,546	$ 1,536,851
10/01/2025	-	19,211		
04/01/2026	295,000	19,211	333,422	$ 1,241,851
10/01/2026	-	15,523		
04/01/2027	300,000	15,523	331,046	$ 941,851
10/01/2027	-	11,773		
04/01/2028	310,000	11,773	333,546	$ 631,851
10/01/2028	-	7,898		
04/01/2029	310,000	7,898	325,796	$ 321,851
10/01/2029	-	4,023		
04/01/2030	321,851	4,023	329,897	$ -
	$ 3,641,851	$ 667,976	$ 4,309,827	

WATER & SEWER RATES - FISCAL YEAR 2018

The City of Center Line will place the following rates into effect as of July 1, 2017.

	CURRENT RATE	PROPOSED RATE	CHANGE		PROPOSED RATE	
			AMOUNT	PERCENTAGE		
	PER 1000 CU FT OR 1 MCF (10 UNITS)	PER 1000 CU FT OR 1 MCF (10 UNITS)	PER 1000 CU FT OR 1 MCF (10 UNITS)		PER 100 CU FT (1 UNIT)	PER 1000 GAL (1 UNIT)
WATER RATE	$ 27.4144	$ 27.7786	$ 0.3642	1.3%	$ 2.7779	$ 3.7134
SEWER RATE	$ 46.2588	$ 48.0289	$ 1.7701	3.8%	$ 4.8029	$ 6.4205
TOTAL	$ 73.6732	$ 75.8076	$ 2.1344	2.9%	$ 7.5808	$ 10.1339

WATER RATE ANTICIPATED REVENUE (32,000 MCF)	$ 888,911
READY-TO-SERVE CHARGE ANTICIPATED REVENUE	343,959
TOTAL WATER SALES REVENUE	$ 1,232,870
SEWER RATE ANTICIPATED REVENUE (32,000 MCF)	$ 1,536,926
INDUSTRIAL WASTE CONTROL FEE (NON-RESIDENT ONLY)	73,877
TOTAL SEWAGE DISPOSAL REVENUE	$ 1,610,802

WATER & SEWER FUND
FUND 592
WATER & SEWER RATES - FISCAL YEAR 2018

	PROJECTED USAGE (MCF)	RATE/MCF ($)		REVENUES GENERATED
WATER RATE DETAIL				
OPERATIONS	32,000	20.88159	$	668,211
DEPRECIATION	32,000	4.54063		145,300
CAPITAL	32,000	0.40641		13,000
DEBT SERVICE	32,000	1.95000		62,400
		27.77863	$	888,911

	PROJECTED USAGE (MCF)	RATE/MCF ($)		REVENUES GENERATED
SEWER RATE DETAIL				
OPERATIONS	32,000	32.89472	$	1,052,631
DEPRECIATION	32,000	8.42813		269,700
CAPITAL	32,000	1.15608		37,000
DEBT SERVICE	32,000	5.55000		177,600
		48.02892	$	1,536,931

	PROJECTED USAGE (MCF)	RATE/MCF ($)		REVENUES GENERATED
COMBINED DETAIL				
OPERATIONS	32,000	53.77631	$	1,720,842
DEPRECIATION	32,000	12.96875		415,000
CAPITAL	32,000	1.56249		50,000
DEBT SERVICE	32,000	7.50000		240,000
		75.80755	$	2,425,842

WATER & SEWER RATES - FISCAL YEAR 2018

In addition to user charges based on consumption, the City also charges a ready-to-serve fee based on the size of the user's meter. Ready-to-serve fees fund maintenance and replacement of existing water and sewer system infrastructure. These ready-to-serve fees are charged to the user each billing cycle and are included in the City's revenue account for water sales revenue, account 592-000-643.000

Ready-to-serve fees are unchanged from FY2017

METER SIZE	PHYSICAL METER COUNT	CHARGE PER BILL*	REVENUE PER BILLING CYCLE	TOTAL ANNUAL REVENUE
5/8"	2,465	$ 14.00	$ 34,510	$ 207,060
3/4"	1	$ 17.00	17	102
1"	177	$ 35.00	6,195	37,173
1-1/2"	68	$ 70.00	4,760	28,560
2"	43	$ 112.00	4,816	28,896
3"	7	$ 224.00	1,568	9,408
4"	7	$ 350.00	2,450	14,700
6"	2	$ 700.00	1,400	8,400
8"	-	$ 1,120.00	-	-
10"	1	$ 1,610.00	1,610	9,660
	2,771		$ 57,326	343,959

* Billing cycle is 60 days (every 2 months)

For non-residential users, the City charges an Industrial Waste Control (IWC) fee. It is a pass-thru fee, collected by the City on behalf of the Great Lakes Water Authority and sent to that organization as collected. The fees are recorded in the City's sewage disposal revenue account, 592-000-647.000

The proposed rates from GLWA are as follows:

INDUSTRIAL WASTE CONTROL (IWC) FEE
(Billed only to non-residential users)

METER SIZE	PHYSICAL METER COUNT	CHARGE PER BILL*	REVENUE PER BILLING CYCLE	TOTAL ANNUAL REVENUE
5/8"	76	$ 11.50	$ 874	$ 5,244
1"	128	$ 28.76	3,681	22,091
1-1/2"	21	$ 63.26	1,328	7,971
2"	34	$ 92.00	3,128	18,768
3"	6	$ 166.76	1,001	6,003
4"	5	$ 230.00	1,150	6,900
6"	1	$ 345.00	345	2,070
10"	1	$ 805.00	805	4,830
	272		$ 12,312	73,877

* Billing cycle is 60 days (every 2 months)

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
OPERATING REVENUES							
643.000	WATER SALES	$ 1,220,574	$ 1,163,060	$ 1,133,127	(7%)	$ 423,926	$ 1,181,000
643.001	METER SALES	-	-	-	0%	-	-
644.000	INTEREST ON DELQ BILLS	30,622	29,712	29,112	(5%)	13,499	30,000
646.000	TURN ON FEES	3,725	2,630	1,390	(63%)	825	3,000
647.000	SEWAGE DISPOSAL REVENUE	1,407,450	1,483,037	1,398,709	(1%)	526,231	1,450,000
649.592	CONTRA - REFUNDS	(2,959)	-	(337)	0%	-	-
665.000	INTEREST	9,721	-	1,302	(87%)	-	2,000
671.000	MISCELLANEOUS	49,585	5,336	698	(99%)	1,170	2,000
	TOTAL REVENUES	2,718,718	2,683,775	2,564,001	(6%)	965,651	2,668,000
OPERATING EXPENSES							
706.000	SALARIES	59,177	64,858	59,040	100%	26,243	67,427
707.000	PART TIME	333	240	1,068	221%	1,599	2,000
709.000	OVERTIME	9,614	12,497	2,639	100%	4,263	10,000
715.000	SOCIAL SECURITY	6,055	5,932	4,792	(21%)	2,452	6,076
716.000	OPTICAL	164	164	180	100%	115	234
718.000	DENTAL	1,967	1,951	2,917	48%	1,148	2,385
719.000	ACTIVE EE HEALTH INS	12,898	10,082	17,617	37%	8,634	19,797
719.001	RETIREE HEALTH INS	40,412	43,952	47,391	100%	26,780	48,240
719.500	ACTIVE EE PRESC INS	3,528	4,492	3,118	(12%)	-	-
719.501	RETIREE PRESC INS	24,289	19,274	1,170	100%	-	6,600
720.000	ACTIVE EE LIFE/LTD INS	927	933	930	0%	284	1,200
720.001	RETIREE LIFE/LTD INS	134	101	114	100%	23	70
722.000	DB PENSION PAYMENTS	22,540	39,608	32,153	43%	16,320	38,453
724.000	WORKER'S COMPENSATION	1,020	2,066	3,027	100%	1,406	3,900
726.000	OPEB EXPENSE	91,686	91,602	92,000	0%	46,000	92,000

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
728.000	OFFICE SUPPLIES	9,940	3,627	1,098	(89%)	340	2,500
757.000	OPERATING SUPPLIES	74,382	35,655	18,958	(75%)	14,212	42,000
768.000	UNIFORMS	944	927	1,215	29%	773	1,300
808.000	PROFESSIONAL SERVICES	118,493	-	-	(100%)	-	-
808.003	CITY PROFESSIONAL SERVICES	-	74,740	78,567	100%	39,950	79,900
808.004	PROFESSIONAL SVCS - PRINTING	-	4,576	8,816	100%	3,068	9,350
820.000	ENGINEERING	3,636	4,916	5,284	0%	5,205	5,300
853.000	TELEPHONES	793	703	743	0%	42	700
861.000	MILEAGE	297	47	-	100%	-	150
862.000	MEMBERSHIPS	3,409	5,510	4,202	23%	4,237	5,600
863.000	TRAINING	994	297	55	100%	270	500
867.000	GAS, OIL & GREASE	4,867	5,476	3,957	(19%)	1,376	6,000
921.000	ELECTRICITY	22,003	21,520	21,744	(1%)	9,331	22,000
923.000	HEAT	1,606	1,405	1,289	(20%)	129	1,500
924.000	WATER PURCHASES	413,772	406,287	448,683	8%	224,117	455,280
924.001	WATER PURCHASES - LIFT STAT	595	895	768	29%	-	1,000
927.000	SEWAGE DISPOSAL	997,285	843,214	744,389	(25%)	464,400	928,800
927.001	INDUSTRIAL WASTE CHARGES	-	112,385	131,275	100%	37,974	72,600
930.000	W&S SYSTEM MAINTENANCE	76,230	53,736	64,380	(16%)	17,268	80,000
931.000	BUILDING MAINTENANCE	1,294	2,672	4,046	213%	750	3,200
933.000	EQUIPMENT MAINTENANCE	29,138	24,601	11,681	(60%)	-	30,000
962.000	MISCELLANEOUS	403	42	-	(100%)	-	500
968.000	DEPRECIATION	441,546	416,842	403,298	(9%)	205,000	410,000
	TOTAL OPERATING EXPENSES	2,476,371	2,317,825	2,222,604	(10%)	1,206,444	2,499,478
	OPERATING INCOME (LOSS)	242,347	365,950	341,397	41% -	240,793	168,522

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION - CONCLUDED

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
NON-OPERATING REVENUES (EXPENSES)							
664.230	INTEREST EARNINGS	$ 1,745	$ 1,687	$ 1,350	(23%)	$ 258	$ 700
968.010	AMORTIZATION	(40,914)	(40,914)	(40,914)	0%	(20,457)	(40,914)
995.000	INTEREST EXPENSE	(265,652)	(241,298)	(213,523)	(20%)	(100,760)	(187,755)
995.002	TRUSTEE FEES	(626)	(647)	(647)	3%	(637)	(650)
	TOTAL NON-OPERATING REVENUE (EXPENSE)	(305,447)	(281,172)	(253,734)	(17%)	(121,596)	(228,619)
699.101	TRANSFERS IN	1,025,145	1,090,247	1,095,156	7%	932,720	1,120,311
NET POSITION							
	CHANGE IN NET POSITION	$ 962,045	$ 1,175,025	$ 1,182,819		$ 570,331	$ 1,060,214
	BEGINNING NET POSITION	11,512,748	12,474,793	13,333,044		14,515,863	14,515,863
LESS:	INVEST IN CAPITAL ASSETS	(10,512,445)	(11,150,437)	(11,208,138)		(11,906,925)	(11,906,925)
LESS:	DESIG FOR CAPITAL PROJECTS	(724,163)	(1,000,180)	(1,340,469)		(1,078,707)	(1,078,707)
AVAILABLE NET POSITION, FUND 592		$ 1,238,185	$ 1,499,201	$ 1,967,256		$ 2,100,562	$ 2,590,445

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
OPERATING REVENUES							
643.000	WATER SALES	$ 1,221,241	$ 1,232,870	$ 11,629	1%	$ 1,245,199	$ 1,257,651
644.000	INTEREST ON DELQ BILLS	35,000	30,000	(5,000)	(14%)	35,000	35,000
646.000	TURN ON FEES	3,000	3,000	-	0%	3,000	3,000
647.000	SEWAGE DISPOSAL REVENUE	1,552,872	1,610,808	57,936	4%	1,626,916	1,643,185
649.592	CONTRA - REFUNDS	-	-	-	0%	-	-
665.000	INTEREST	1,200	1,500	300	25%	1,200	1,200
671.000	MISCELLANEOUS	2,000	2,000	-	0%	2,000	2,000
	TOTAL REVENUES	2,815,313	2,880,178	64,865	2%	2,913,315	2,942,036
OPERATING EXPENSES							
706.000	SALARIES	67,427	68,233	806	1%	67,614	67,801
707.000	PART TIME	900	2,000	1,100	122%	900	900
709.000	OVERTIME	14,000	10,000	(4,000)	(29%)	14,500	15,000
715.000	SOCIAL SECURITY	6,298	6,138	(160)	(3%)	6,351	6,403
716.000	OPTICAL	234	200	(34)	(15%)	237	240
718.000	DENTAL	2,385	2,099	(286)	(12%)	2,395	2,405
719.000	ACTIVE EE HEALTH INS	19,797	17,078	(2,719)	(14%)	17,932	18,829
719.001	RETIREE HEALTH INS	48,241	48,000	(241)	(0%)	50,400	52,920
719.501	RETIREE PRESC INS	6,600	6,600	-	0%	6,930	7,277
720.000	ACTIVE EE LIFE/LTD INS	1,204	747	(457)	(38%)	784	823
720.001	RETIREE LIFE/LTD INS	70	70	-	0%	74	78
722.000	DB PENSION PAYMENTS	38,453	33,883	(4,570)	(12%)	40,376	42,395
724.000	WORKER'S COMPENSATION	3,900	3,921	21	1%	4,117	4,323
726.000	OPEB EXPENSE	92,000	92,000	-	0%	92,000	92,000
728.000	OFFICE SUPPLIES	2,500	2,500	-	0%	2,500	2,500
757.000	OPERATING SUPPLIES	42,000	42,000	-	0%	42,000	42,000
768.000	UNIFORMS	1,300	1,300	-	0%	1,300	1,300
808.003	CITY PROFESSIONAL SERVICES	79,900	79,900	-	0%	81,000	83,000
808.004	PROFESSIONAL SVCS - PRINTING	9,350	9,350	-	0%	9,400	9,450
820.000	ENGINEERING	5,300	10,000	4,700	89%	5,300	5,300
853.000	TELEPHONES	1,050	800	(250)	(24%)	1,050	1,050
861.000	MILEAGE	150	150	-	0%	150	150
862.000	MEMBERSHIPS	5,600	5,600	-	0%	5,600	5,600
863.000	TRAINING	1,150	1,150	-	0%	1,150	1,150
867.000	GAS, OIL & GREASE	8,000	6,000	(2,000)	(25%)	8,500	8,500

TRIENNIAL BUDGET DETAIL - CONTINUED

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
921.000	ELECTRICITY	22,500	22,500	-	0%	22,500	23,000
923.000	HEAT	1,700	1,700	-	0%	1,700	1,700
924.000	WATER PURCHASES	455,280	480,480	25,200	6%	504,480	530,000
924.001	WATER PURCHASES - LIFT STAT	2,000	2,000	-	0%	2,000	2,000
927.000	SEWAGE DISPOSAL	928,800	1,048,800	120,000	13%	1,101,240	1,156,320
927.001	INDUSTRIAL WASTE CHARGES	72,592	73,877	1,285	2%	75,355	76,862
930.000	W&S SYSTEM MAINTENANCE	90,000	85,000	(5,000)	(6%)	90,000	90,000
931.000	BUILDING MAINTENANCE	3,200	3,200	-	0%	3,200	3,200
933.000	EQUIPMENT MAINTENANCE	31,500	31,500	-	0%	32,000	32,500
962.000	MISCELLANEOUS	500	500	-	0%	500	500
962.001	PENALTY & INTEREST WAIVER	1,000	1,000	-	0%	1,000	1,000
968.000	DEPRECIATION	460,725	415,000	(45,725)	(10%)	423,300	431,766
	TOTAL OPERATING EXPENSES	2,527,606	2,615,276	87,670	3%	2,719,835	2,820,242
	OPERATING INCOME (LOSS)	287,707	264,902	(22,805)	(8%)	193,480	121,794
NON-OPERATING REVENUES (EXPENSES)							
664.230	INTEREST EARNINGS	$ 700	$ (1,000)	$ (1,700)	(243%)	$ 700	$ 700
968.010	AMORTIZATION	(40,914)	(40,914)	-	0%	(40,914)	(40,914)
995.000	INTEREST EXPENSE	(187,755)	(153,795)	33,960	(18%)	(119,138)	(88,860)
995.002	TRUSTEE FEES	(650)	(650)	-	0%	(650)	(650)
	TOTAL NON-OPERATING REVENUE (EXPENSE)	(228,619)	(196,359)	32,260	(14%)	(160,002)	(129,724)
699.101	TRANSFERS IN	1,190,311	1,070,559	(119,752)	(10%)	1,011,364	597,492
NET POSITION							
	CHANGE IN NET POSITION	$ 1,249,399	$ 1,139,102			$ 1,044,842	$ 589,562
	BEGINNING NET POSITION	14,510,954	15,571,168			16,710,270	17,755,112
LESS:	INVEST IN CAPITAL ASSETS	(11,906,925)	(13,323,222)			(14,398,631)	(15,773,679)
LESS:	DESIG FOR CAPITAL PROJECTS	(1,078,707)	(1,078,707)			(1,498,289)	(1,148,193)
AVAILABLE NET POSITION, FUND 592		$ 2,774,721	$ 2,308,341			$ 1,858,192	$ 1,422,802

FUND INTRODUCTION & GARBAGE RATE

The Solid Waste Disposal Fund is used to track the cost of providing garbage service to the City as well as to track the collections of garbage fees from users. The City has contracted with a third-party private contractor to provide trash pickup, recycling, and brush removal services. As a result, City residents enjoy these services without the significant wage and labor benefit packages Cities that chose to keep garbage service 'in-house' must contend with.

The City charges a flat charge for garbage service, charged every two months and included in the Water and Sewer billing. There is no tax millage for garbage service.

Earlier this year, the City entered into a 5-year agreement with GFL Environmental USA Inc. for solid waste collection, including the addition of automated services with 96 gallon trash carts. The carts are being purchased by GFL with reimbursement over the life of the contract. To fund the change the bi-monthly garbage/solid waste fee to residential customers will increase from $18.20 to $21.50, billed and collected bi-monthly with water and waste water utility charges. The annual increase per residential customer is $19.80.

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
OPERATING REVENUES							
643.000	SW SERVICE SALES	$ 342,769	$ 257,926	$ 256,650	(25%)	$ 124,575	$ 256,900
643.001	CONTRACTUAL FEES	-	10,959	13,396	100%	6,114	12,200
643.002	CONTRA - LEIN W/Os	-	(905)	(1,106)	100%	(671)	(1,000)
644.000	PENALTIES	8,008	5,230	4,928	(38%)	2,192	5,000
671.000	MISC REV (RECYCLING BINS)	13,019	2,943	674	(95%)	168	300
	TOTAL REVENUES	363,796	276,153	274,542	(25%)	132,378	273,400
OPERATING EXPENSES							
706.000	SALARIES	-	495	-	100%	-	-
709.000	OVERTIME	-	1,948	-	100%	-	-
715.000	SOCIAL SECURITY	-	187	-	100%	-	-
808.000	PROFESSIONAL SERVICES	24,765	20,982	22,057	100%	-	22,500
818.000	SOLID WASTE DISPOSAL	270,594	308,174	305,212	13%	137,958	278,200
962.000	MISCELLANEOUS EXPENSE	2,420	1,525	1,075	(56%)	-	1,500
	TOTAL OPERATING EXPENSES	297,779	333,311	328,344	10%	137,958	302,200
	OPERATING INCOME (LOSS)	66,017	- 57,158	(53,802)	(181%)	(5,580)	- 28,800
NON-OPERATING REVENUES (EXPENSES)							
501.000	FEDERAL GRANT - FEMA	-	35,589	-	100%	-	-
664.230	INTEREST EARNINGS	143	127	80	(44%)	65	200
	TOTAL NON-OPERATING REVENUE (EXPENSE)	143	35,716	80	(44%)	65	200
NET POSITION							
	CHANGE IN NET POSITION	$ 66,160	$ (21,442)	$ (53,722)		$ (5,515)	$ (28,600)
	BEGINNING NET POSITION	182,359	248,519	227,077		173,355	173,355
AVAILABLE NET POSITION, FUND 596		$ 248,519	$ 227,077	$ 173,355		$ 167,840	$ 144,755

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
OPERATING REVENUES							
643.000	SW SERVICE SALES	$ 256,948	$ 301,860	$ 44,912	17%	$ 301,860	$ 301,860
643.001	CONTRACTUAL FEES	12,228	12,228	-	0%	12,228	12,228
643.002	CONTRA - LEIN W/Os	(1,000)	(1,000)	-	0%	(1,000)	(1,000)
644.000	PENALTIES	5,500	5,500	-	0%	5,500	5,500
671.000	MISC REV (RECYCLING BINS)	300	300	-	0%	300	300
	TOTAL REVENUES	273,976	318,888	44,912	16%	318,888	318,888
OPERATING EXPENSES							
808.000	PROFESSIONAL SERVICES	23,000	23,000	-	0%	23,000	23,000
818.000	SOLID WASTE DISPOSAL	278,196	325,000	46,804	17%	325,000	325,000
962.000	MISCELLANEOUS EXPENSE	2,500	2,500	-	0%	2,500	2,500
	TOTAL OPERATING EXPENSE	303,696	350,500	46,804	15%	350,500	350,500
	OPERATING INCOME (LOSS)	(29,720)	(31,612)	(1,892)	6%	(31,612)	(31,612)
NON-OPERATING REVENUES (EXPENSES)							
664.230	INTEREST EARNINGS	250	250	-	0%	250	250
NET POSITION							
	CHANGE IN NET POSITION	(29,470)	(31,362)			(31,362)	(31,362)
	BEGINNING NET POSITION	173,355	144,755			113,393	82,031
AVAILABLE NET POSITION, FUND 596		$ 143,885	$ 113,393			$ 82,031	$ 50,669

The Michigan Department of Transportation (MDOT) administers Public Act 51 of 1951 (as amended), which is a state law covering many transportation funding issues. Center Line receives funding through the "Act 51" program annually. Per the Michigan Uniform Chart of Accounts as well as Act 51, the appropriations from MDOT as well as the expenditures incurred against them must be separately tracked. This is achieved by the City having a Major Street Fund and a Local Street Fund.

The City of Center Line has designated 6.81 miles of "major streets" as defined under Act 51. This designation has not changed in recent years and is not expected to going forward. The City performs routine maintenance (including repair and reconstruction when necessary), winter maintenance, which includes salting and plowing services, as well as traffic services, such as street sign repair and replacement.

As the reader reviews historical data regarding the Fund, it is important to note that in fiscal year 2014 the City began allocating department of public works (DPW) labor and benefits. While these costs have historically not been significant, the City has decided to better track labor hours spent on Act 51 activities by properly budgeting allocated time, and associated fringe benefits such as healthcare and pension payments, to the fund. This change was made to both the Major Street Fund (Fund 202) and the Local Street Fund (Fund 203).

The following is a table of projects planned in the Major Streets Fund:

	MAJOR STREETS PORTION	TOTAL PROJECT COST	% FUNDED BY MAJOR
FY2018			
Road Improvement Program	$ 100,000	$ 250,000	40%
Joint & Crack Sealing	30,000	95,000	32%
	$ 130,000	$ 345,000	38%

MAJOR STREETS FUND
FUND 202
BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2015	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
OPERATING REVENUES							
546.000	ACT 51 STATE REVENUE	$ 324,066	$ 330,874	$ 348,643	8%	$ 115,432	$ 419,793
602.000	METRO ACT FEES	5,054	-	-	0%	-	-
664.230	INTEREST EARNINGS	175	205	226	29%	10	200
676.000	REIMBURSEMENTS	1,084	-	-	(100%)	661	700
	TOTAL REVENUES	330,379	331,079	348,869	6%	116,103	420,693
EXPENDITURES							
DEPT 951- ROUTINE MAINTENANCE							
706.000	SALARIES	3,615	8,865	11,383	100%	5,271	10,600
715.000	SOCIAL SECURITY	228	677	869	281%	402	800
716.000	OPTICAL	15	15	15	100%	10	20
718.000	DENTAL	161	171	193	100%	111	220
719.000	ACTIVE EE HEALTH INS	1,039	853	1,392	100%	833	1,700
719.500	ACTIVE EE PRESC INS	297	361	-	100%	-	-
720.000	ACTIVE EE LIFE/LTD INS	89	103	184	100%	68	140
722.000	DB PENSION PAYMENTS	1,065	1,009	961	(10%)	487	1,000
724.000	WORKER'S COMPENSATION	238	426	546	100%	197	400
818.000	STREET SWEEPING	-	423	878	100%	-	1,000
820.000	ENGINEERING	-	1,255	-	100%	-	-
822.000	ROAD REPAIRS/RECONSTR	78,806	87,502	10,592	100%	175,613	255,500
940.000	EQUIPMENT RENTAL	3,482	14,711	7,977	129%	8,000	16,000
	TOTAL ROUTINE MAINTENANCE	89,035	116,371	34,990	(61%)	190,992	287,380
DEPT 952- WINTER MAINTENANCE							
706.000	SALARIES	6,300	5,215	4,103	100%	2,207	4,500
715.000	SOCIAL SECURITY	482	398	313	(35%)	169	350
716.000	OPTICAL	10	10	15	100%	10	20
718.000	DENTAL	120	114	129	100%	74	150
719.000	ACTIVE EE HEALTH INS	609	569	850	100%	555	1,100
719.500	ACTIVE EE PRESC INS	184	248	-	100%	-	-
720.000	ACTIVE EE LIFE/LTD INS	59	69	89	100%	7	50
722.000	DB PENSION PAYMENTS	2,264	668	637	(72%)	323	650
724.000	WORKER'S COMPENSATION	161	280	538	100%	197	400
757.000	OPERATING SUPPLIES	8,707	10,518	9,927	14%	-	12,000
940.000	EQUIPMENT RENTAL	3,117	6,137	461	(85%)	3,000	6,000
	TOTAL WINTER MAINTENANCE	22,013	24,226	17,062	(22%)	6,542	25,220

MAJOR STREETS FUND
FUND 202
BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2015	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
DEPT 953-TRAFFIC SERVICES							
706.000	SALARIES	125	385	904	100%	578	1,000
715.000	SOCIAL SECURITY	10	30	69	100%	44	80
722.000	DB PENSION PAYMENTS	44	-	-	0%	-	80
757.000	OPERATING SUPPLIES	14,785	16,511	12,969	(12%)	2,755	15,000
940.000	EQUIPMENT RENTAL	361	98	38	(89%)	-	-
	TOTAL TRAFFIC SERVICES	15,325	17,024	13,980	(9%)	3,377	16,160
DEPT 955 - ADMINISTRATION							
759.000	ADMINISTRATION	30,500	30,600	33,859	100%	16,500	33,000
	SUBTOTAL EXPENDITURES	156,873	188,221	99,891		217,411	361,760
EXCESS OF REVENUES OVER EXPENDITURES		173,506	142,858	248,978	-	101,308	58,933
DEPT 956 - OTHER FINANCING USES							
963.000	TRANSFERS OUT	(162,030)	(159,000)	(69,650)	(57%)	(70,000)	(140,000)
FUND EQUITY							
	NET CHANGE IN FUND BALANCE	11,476	(16,142)	179,328		(171,308)	(81,067)
	BEGINNING FUND BALANCE	356,558	368,034	351,892		531,220	531,220
ENDING FUND BALANCE, FUND 202		**368,034**	**351,892**	**531,220**		**359,912**	**450,153**

MAJOR STREETS FUND
FUND 202
BUDGET DETAIL

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
OPERATING REVENUES							
546.000	ACT 51 STATE REVENUE	$ 422,996	**$ 451,242**	$ 28,246	7%	$ 473,804	$ 497,494
664.230	INTEREST EARNINGS	250	**250**	-	0%	250	250
	TOTAL REVENUES	423,246	**451,492**	28,246	7%	474,054	497,744
EXPENDITURES							
DEPT 951- ROUTINE MAINTENANCE							
706.000	SALARIES	8,491	**12,559**	4,068	48%	9,621	9,813
715.000	SOCIAL SECURITY	650	**977**	327	50%	735	750
716.000	OPTICAL	24	**26**	2	8%	22	22
718.000	DENTAL	218	**268**	50	23%	236	241
719.000	ACTIVE EE HEALTH INS	1,742	**1,871**	129	7%	1,654	1,687
720.000	ACTIVE EE LIFE/LTD INS	134	**96**	(38)	(28%)	98	100
722.000	DB PENSION PAYMENTS	1,214	**6,160**	4,946	407%	4,627	4,720
724.000	WORKER'S COMPENSATION	580	**943**	363	63%	710	724
818.000	STREET SWEEPING	1,000	**1,000**	-	0%	1,000	1,000
822.000	ROAD REPAIRS/RECONSTR	255,500	**200,000**	(55,500)	(22%)	220,000	240,000
940.000	EQUIPMENT RENTAL	16,000	**16,000**		0%	16,000	16,000
	TOTAL ROUTINE MAINTENANCE	285,553	**239,900**	- 45,653	(16%)	254,703	275,057
DEPT 952- WINTER MAINTENANCE							
706.000	SALARIES	8,491	**9,432**	941	11%	9,621	9,813
715.000	SOCIAL SECURITY	650	**721**	71	11%	735	750
716.000	OPTICAL	24	**22**	(2)	(8%)	22	22
718.000	DENTAL	218	**231**	13	6%	236	241
719.000	ACTIVE EE HEALTH INS	1,742	**1,622**	(120)	(7%)	1,654	1,687
720.000	ACTIVE EE LIFE/LTD INS	134	**96**	(38)	(28%)	98	100
722.000	DB PENSION PAYMENTS	1,214	**4,536**	3,322	274%	4,627	4,720
724.000	WORKER'S COMPENSATION	580	**696**	116	20%	538	807
757.000	OPERATING SUPPLIES	12,000	**12,000**	-	0%	13,000	14,000
940.000	EQUIPMENT RENTAL	6,000	**6,000**	-	0%	7,000	7,000
	TOTAL WINTER MAINTENANCE	31,053	**35,356**	4,303	14%	37,531	39,140

TRIENNIAL BUDGET DETAIL - CONCLUDED

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED **FY2018 BUDGET**	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
DEPT 953-TRAFFIC SERVICES							
706.000	SALARIES	566	**629**	63	11%	642	655
715.000	SOCIAL SECURITY	43	**48**	5	12%	49	50
716.000	OPTICAL	2	**2**	-	0%	2	2
718.000	DENTAL	15	**15**	-	0%	15	15
719.000	ACTIVE EE HEALTH INS	116	**108**	(8)	(7%)	110	112
720.000	ACTIVE EE LIFE/LTD INS	9	**6**	(3)	(33%)	6	6
722.000	DB PENSION PAYMENTS	81	**302**	221	273%	308	314
724.000	WORKER'S COMPENSATION	39	**48**	9	23%	49	50
757.000	OPERATING SUPPLIES	15,000	**15,000**	-	0%	15,000	15,000
	TOTAL TRAFFIC SERVICES	15,871	**16,158**	287	2%	16,181	16,204
DEPT 955 - ADMINISTRATION							
759.000	ADMINISTRATION	33,000	**35,000**	2,000	6%	35,000	35,000
	SUBTOTAL EXPENDITURES	365,477	**320,870**	- 44,607	(12%)	343,415	365,401
EXCESS OF REVENUES OVER EXPENDITURES		57,769	**130,622**	72,853	126%	130,639	132,343
DEPT 956 - OTHER FINANCING USES							
963.000	TRANSFERS OUT	(140,000)	**(140,000)**	-	0%	(125,000)	(125,000)
FUND EQUITY							
	NET CHANGE IN FUND BALANCE	(82,231)	**(14,922)**			5,639	7,343
	BEGINNING FUND BALANCE	531,220	**450,153**			435,231	440,870
ENDING FUND BALANCE, FUND 202		**448,989**	**435,231**			**440,870**	**448,653**

The Michigan Department of Transportation (MDOT) administers Public Act 51 of 1951 (as amended), which is a state law covering many transportation funding issues. Center Line receives funding through the "Act 51" program annually. Per the Michigan Uniform Chart of Accounts as well as Act 51, the appropriations from MDOT as well as the expenditures incurred against them must be separately tracked. This is achieved by the City having a Major Street Fund and a Local Street Fund.

The City of Center Line has designated 18.47 miles of "local streets" as defined under Act 51. This designation has not changed in recent years and is not expected to going forward. The City performs routine maintenance (including repair and reconstruction when necessary), winter maintenance, which includes salting and plowing services, as well as traffic services, such as street sign repair and replacement.

As the reader reviews historical data regarding the Fund, it is important to note that in fiscal year 2014 the City began allocating department of public works (DPW) labor and benefits. While these costs have historically not been significant, the City has decided to better track labor hours spent on Act 51 activities by properly budgeting allocated time, and associated fringe benefits such as healthcare and pension payments, to the fund. This change was made to both the Major Street Fund (Fund 202) and the Local Street Fund (Fund 203).

The following is a table of projects planned in the Local Streets Fund:

	LOCAL	TOTAL	%
FY2018			
Road Improvement Program	$ 150,000	$ 250,000	60%
Joint & Crack Sealing	65,000	95,000	68%
	$ 215,000	$ 345,000	62%

LOCAL STREETS FUND
FUND 203
BUDGET DETAIL

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
OPERATING REVENUES							
546.000	ACT 51 STATE REVENUE	$ 129,188	$ 131,921	$ 175,596	36%	$ 46,039	$ 167,409
546.001	LOCAL AGENCY DISB	27,835	40,573	36,559	100%	-	-
602.000	METRO ACT FEES	15,162	18,016	-	100%	-	-
664.230	INTEREST EARNINGS	175	206	110	(37%)	5	100
671.000	MISCELLANEOUS	43	167	-	100%	-	-
	TOTAL REVENUES	172,403	190,883	212,265	23%	46,044	167,509
EXPENDITURES							
DEPT 951- ROUTINE MAINTENANCE							
706.000	SALARIES	9,351	11,066	10,586	13%	6,082	12,200
715.000	SOCIAL SECURITY	715	845	809	13%	464	930
716.000	OPTICAL	20	20	23	100%	16	30
718.000	DENTAL	214	228	257	100%	148	300
719.000	ACTIVE EE HEALTH INS	1,091	1,137	1,855	100%	1,110	2,200
719.500	ACTIVE EE PRESC INS	382	487	-	100%	-	-
720.000	ACTIVE EE LIFE/LTD INS	118	137	203	100%	71	150
722.000	DB PENSION PAYMENTS	3,164	1,349	1,285	(59%)	652	1,300
724.000	WORKER'S COMPENSATION	315	566	748	100%	295	600
818.000	STREET SWEEPING	-	1,784	1,869	100%	-	1,500
822.000	ROAD REPAIRS/RECONSTR	382,797	96,606	125,775	(67%)	148,750	297,500
940.000	EQUIPMENT RENTAL	24,188	26,112	10,299	(57%)	9,750	19,500
	TOTAL ROUTINE MAINTENANCE	422,355	140,337	153,709	(64%)	167,338	336,210
DEPT 952- WINTER MAINTENANCE							
706.000	SALARIES	10,296	8,945	4,763	(54%)	3,421	7,000
715.000	SOCIAL SECURITY	788	684	363	(54%)	261	550
716.000	OPTICAL	15	15	18	100%	12	250
718.000	DENTAL	148	171	193	100%	111	225
719.000	ACTIVE EE HEALTH INS	913	853	1,392	100%	833	1,700
719.500	ACTIVE EE PRESC INS	292	366	-	100%	-	-
720.000	ACTIVE EE LIFE/LTD INS	89	103	148	100%	59	120
722.000	DB PENSION PAYMENTS	3,591	1,009	961	(73%)	488	1,000
724.000	WORKER'S COMPENSATION	238	426	583	100%	237	500
757.000	OPERATING SUPPLIES	17,939	21,590	13,731	(23%)	8,750	17,500
940.000	EQUIPMENT RENTAL	4,682	9,788	165	(96%)	4,750	9,500
	TOTAL WINTER MAINTENANCE	38,991	43,950	22,317	(43%)	18,922	38,345

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION - CONCLUDED

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
DEPT 953-TRAFFIC SERVICES							
706.000	SALARIES	1,982	1,513	2,195	11%	600	1,200
715.000	SOCIAL SECURITY	152	115	167	10%	46	90
716.000	OPTICAL	10	10	3	100%	2	4
718.000	DENTAL	107	114	129	100%	74	150
719.000	ACTIVE EE HEALTH INS	609	569	927	100%	555	1,000
719.500	ACTIVE EE PRESC INS	189	242	-	100%	-	-
720.000	ACTIVE EE LIFE/LTD INS	59	69	124	100%	7	20
722.000	DB PENSION PAYMENTS	733	669	637	(13%)	323	700
724.000	WORKER'S COMPENSATION	161	280	112	100%	33	90
757.000	OPERATING SUPPLIES	-	2,625	5,047	N/A	-	2,000
940.000	EQUIPMENT RENTAL	270	382	-	(100%)	-	500
	TOTAL TRAFFIC SERVICES	4,272	6,588	9,341	119%	1,640	5,754
DEPT 955 - ADMINISTRATION							
759.000	ADMINISTRATION	12,300	12,200	12,825	4%	6,500	13,000
	SUBTOTAL EXPENDITURES	477,918	203,075	198,192	(59%)	194,400	393,309
EXCESS OF REVENUES OVER EXPENDITURES		(305,515)	(12,192)	14,073	(105%)	(148,356)	(225,800)
DEPT 956 - OTHER FINANCING SOURCES							
699.202	TRANSFERS IN	162,030	159,000	-	(100%)	70,000	140,000
FUND EQUITY							
	NET CHANGE IN FUND BALANCE	(143,485)	146,808	14,073		(78,356)	(85,800)
	BEGINNING FUND BALANCE	152,465	8,980	155,788		169,861	169,861
ENDING FUND BALANCE, FUND 203		**8,980**	**155,788**	**169,861**		**91,505**	**84,061**

LOCAL STREETS FUND
FUND 203
BUDGET DETAIL

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED FY2018 BUDGET	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
OPERATING REVENUES							
546.000	ACT 51 STATE REVENUE	$ 168,687	$ 179,951	$ 11,264	7%	$ 183,550	$ 187,221
546.001	LOCAL AGENCY DISB	-	-	-	0%	-	-
602.000	METRO ACT FEES	-	-	-	0%	-	-
664.230	INTEREST EARNINGS	300	300	-	0%	300	300
671.000	MISCELLANEOUS	-	-	-	0%	-	-
	TOTAL REVENUES	168,987	180,251	11,264	7%	183,850	187,521
EXPENDITURES							
DEPT 951- ROUTINE MAINTENANCE							
706.000	SALARIES	12,736	12,559	(177)	(1%)	9,621	9,813
715.000	SOCIAL SECURITY	974	977	3	0%	735	750
716.000	OPTICAL	36	26	(10)	(28%)	22	22
718.000	DENTAL	327	268	(59)	(18%)	236	241
719.000	ACTIVE EE HEALTH INS	2,613	1,871	(742)	(8%)	1,654	1,687
720.000	ACTIVE EE LIFE/LTD INS	201	96	(105)	(52%)	98	100
722.000	DB PENSION PAYMENTS	1,822	6,160	4,338	238%	4,627	4,720
724.000	WORKER'S COMPENSATION	870	696	(174)	(20%)	710	724
818.000	STREET SWEEPING	1,500	1,500	-	0%	1,500	1,500
822.000	ROAD REPAIRS/RECONSTR	297,500	215,000	(82,500)	(28%)	230,000	75,000
940.000	EQUIPMENT RENTAL	19,500	19,500	-	0%	19,500	19,500
	TOTAL ROUTINE MAINTENANCE	338,079	253,356	- 84,723	(25%)	268,703	114,057
DEPT 952- WINTER MAINTENANCE							
706.000	SALARIES	10,251	9,432	(819)	(8%)	9,621	9,813
715.000	SOCIAL SECURITY	784	721	(63)	(8%)	735	750
716.000	OPTICAL	29	22	(7)	(24%)	22	22
718.000	DENTAL	263	231	(32)	(12%)	236	241
719.000	ACTIVE EE HEALTH INS	2,103	1,622	(481)	(23%)	1,654	1,687
720.000	ACTIVE EE LIFE/LTD INS	162	96	(66)	(41%)	98	100
722.000	DB PENSION PAYMENTS	1,466	4,536	3,070	209%	4,627	4,720
724.000	WORKER'S COMPENSATION	700	696	(4)	(1%)	715	730
757.000	OPERATING SUPPLIES	17,500	17,500	-	0%	17,500	17,500
940.000	EQUIPMENT RENTAL	9,500	9,500	-	0%	9,500	9,500
	TOTAL WINTER MAINTENANCE	42,758	44,356	1,598	(96%)	44,708	45,063

LOCAL STREETS FUND
FUND 203
BUDGET DETAIL

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED FY2018 BUDGET	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
DEPT 953-TRAFFIC SERVICES							
706.000	SALARIES	1,416	629	(787)	(56%)	642	655
715.000	SOCIAL SECURITY	108	48	(60)	(56%)	49	50
716.000	OPTICAL	4	2	(2)	(50%)	2	2
718.000	DENTAL	96	15	(81)	(84%)	15	15
719.000	ACTIVE EE HEALTH INS	690	108	(582)	(84%)	110	112
720.000	ACTIVE EE LIFE/LTD INS	22	6	(16)	(73%)	6	6
722.000	DB PENSION PAYMENTS	700	302	(398)	(57%)	308	314
724.000	WORKER'S COMPENSATION	97	48	(49)	(51%)	49	50
757.000	OPERATING SUPPLIES	2,000	2,000	-	0%	2,000	2,000
940.000	EQUIPMENT RENTAL	500	500	-	0%	500	500
	TOTAL TRAFFIC SERVICES	5,633	3,658	- 1,975	(35%)	3,681	3,704
DEPT 955 - ADMINISTRATION							
759.000	ADMINISTRATION	13,000	13,000	-	0%	13,000	13,000
	SUBTOTAL EXPENDITURES	399,470	319,914	- (79,556)	(20%)	330,092	175,824
EXCESS OF REVENUES OVER EXPENDITURES		(230,483)	(139,663)	90,820	(39 %)	(146,242)	11,697
DEPT 956 - OTHER FINANCING SOURCES							
699.202	TRANSFERS IN	140,000	140,000	-	0%	125,000	125,000
FUND EQUITY							
	NET CHANGE IN FUND BALANCE	(90,483)	337			(21,242)	136,697
	BEGINNING FUND BALANCE	169,861	84,061			84,398	63,156
ENDING FUND BALANCE, FUND 203		**79,378**	**84,398**			**63,156**	**199,853**

The Downtown Development Authority (DDA), a component unit of the City of Center Line, was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and to promote economic growth within the downtown district. The DDA's governing body, consisting of eleven (11) individuals, is selected by the City Council. In addition, the DDA's budget is subject to approval by the City Council, thus the Authority's inclusion in the City's budget document.

The DDA is formed under the Michigan Tax Increment Finance Authority (TIFA) Act. It is funded through 'captures' of tax revenues paid by those businesses within the downtown district that would otherwise be paid to Macomb County or Macomb Community College. Under the TIFA Act, tax revenues are collected by establishing a base taxable value for each parcel in the DDA and then 'capturing' the difference between that base taxable value and the higher taxable value the property hopefully attains via improvement programs initiated by the DDA.

MISSION STATEMENT

The mission of the Center Line Downtown Development Authority is to encourage sustainable commercial development of the Downtown Development District by helping current businesses grow and encouraging the development of new businesses.

THREE YEAR HISTORY AND CURRENT YEAR PROJECTION

ACCT NO	ACCOUNT TITLE	PRIOR FISCAL YEARS FY2014	FY2015	FY2016	THREE YEAR PERCENT CHANGE	ACTUAL BALANCE AT 12-31-2016	PROJECTED BALANCE AT 06-30-2017
OPERATING REVENUES							
402.003	DDA TAX CAPTURE	$ 529	$ 2,387	$ 5,847	1005%	$ -	$ 6,537
575.000	COMM STABILIZATION - PA86	-	1,732	3,583	0%	3,583	3,583
666.000	RENTAL REVENUE	-	-	2,500	0%	1,875	1,900
	TOTAL REVENUES	529	4,119	11,930	2155%	5,458	12,020
OPERATING EXPENSES							
707.000	PART TIME	3,150	3,478	4,536	44%	3,474	8,770
715.000	SOCIAL SECURITY	241	266	347	44%	266	671
729.000	LEGAL PUBLICATIONS	126	119	154	100%	154	17
752.000	FAÇADE PROGRAM	7,777	20,000	18,490	138%	18,490	21,500
753.000	DOWNTOWN BEAUTIFICATION	2,533	3,155	-	(100%)	-	1,600
754.000	TAX PYMTS ON NON-EXEMPT PRO	-	-	1,981	0%	1,981	
808.000	PROFESSIONAL SERVICES	888	6,339	6,000	576%	2,619	-
861.000	MILEAGE	-	197	-	100%	-	120
862.000	MEMBERSHIPS	-	200	100	100%	100	700
863.000	TRAINING	-	368	-	100%	-	819
962.000	MISCELLANEOUS	-	-	3,831	0%	-	-
970.000	CAPITAL EQUIPMENT	-	67,577	1,458	100%	1,458	12,500
	TOTAL OPERATING EXPENSES	14,715	101,699	36,897	151%	28,542	46,697
	OPERATING INCOME (LOSS)	(14,186)	(97,580)	(24,967)	76%	(23,084)	(34,677)
NON-OPERATING REVENUES (EXPENSES)							
664.230	INTEREST EARNINGS	870	623	438	(50%)	637	1,000
FUND EQUITY							
	NET CHANGE IN FUND BALANCE	(13,316)	(96,957)	(24,529)		(22,447)	(33,677)
	BEGINNING FUND BALANCE	729,852	716,536	619,579		595,050	595,050
ENDING FUND BALANCE, FUND 248		**716,536**	**619,579**	**595,050**		**572,603**	**561,373**

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	ADOPTED FY2018 BUDGET	BUDGETED CHANGE $ CHANGE	BUDGETED CHANGE % CHANGE	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
OPERATING REVENUES							
402.003	DDA TAX CAPTURE	$ 3,000	$ 3,000	$ -	0%	$ 3,000	$ 3,000
575.000	COMM STABILIZATION - PA86	5,200	5,200	-	100%	5,200	5,200
666.000	RENTAL REVENUE	1,900	1,900	-	0%	1,900	1,900
	TOTAL REVENUES	10,100	10,100	-	0%	10,100	10,100
OPERATING EXPENSES							
707.000	PART TIME	10,000	10,000	-	0%	10,000	10,000
715.000	SOCIAL SECURITY	765	765	-	0%	765	765
729.000	LEGAL PUBLICATIONS	300	300	-	0%	300	300
752.000	FAÇADE PROGRAM	50,000	50,000	-	0%	50,000	50,000
753.000	DOWNTOWN BEAUTIFICATION	6,000	6,000	-	0%	6,000	6,000
754.000	TAX PYMTS ON NON-EXEMPT PROP	2,000	2,000	-	0%	2,000	2,000
808.000	PROFESSIONAL SERVICES	6,000	6,000	-	0%	6,000	6,000
861.000	MILEAGE	500	500	-	0%	500	500
862.000	MEMBERSHIPS	500	500	-	0%	500	500
863.000	TRAINING	2,000	2,000	-	0%	2,000	2,000
962.000	MISCELLANEOUS	500	500	-	0%	500	500
	TOTAL OPERATING EXPENSES	78,565	78,565	-	0%	78,565	78,565
OPERATING INCOME (LOSS)		(68,465)	(68,465)	(-	0%	(68,465)	(68,465)
NON-OPERATING REVENUES (EXPENSES)							
664.230	INTEREST EARNINGS	1,000	1,000	-	0%	1,000	1,000
FUND EQUITY							
	NET CHANGE IN FUND BALANCE	(67,465)	(67,465)			(67,465)	(67,465)
BEGINNING FUND BALANCE		595,050	561,373			493,908	426,443
ENDING FUND BALANCE, FUND 248		**527,585**	**493,908**			**426,443**	**358,978**

CDBG funds received by the City are administered by Macomb County. The county typically disbursed three (3) years of program funding every third fiscal year. The last round of funding received in the amount of $172,960 was fully expended as of June 30, 2015.

The City was not scheduled to receive additional funding until Fiscal 2018 (July 1, 2017 to June 30, 2018). However, in February 2016, the City did apply for funding in the amount of $28,437. CDBG funding in the amount of $21,287 has been awarded for the restoration of restrooms at Memorial Park with the balance of $7,150 awarded as follows for community service organizations:

Macomb County Community Services
Senior Chore Program $3,150
CARE House Student Assistance Program $1,000
Macomb County Warming Center $1,000
Hope Center Macomb $1,000
Wigs for Kids $1,000

In February 2017 the received a funding award of $26,985 effective for FY2018. Of that amount, $1,200 was awarded to Care House of Macomb County and $1,000 to Wigs for Kids. The balance of $24,785 is allocated for park facility upgrades.

CAPITAL IMPROVEMENT FUND
FUND 401
CAPITAL IMPROVEMENT PLAN, FY2018-2020

The following capital improvement plan shows planned projects and scheduled project funding for the next three fiscal years.

CAPITAL PROJECTS BY FUNCTION:	FY2018	FY2019	FY2020	TOTAL ALL YEARS
Other General Government				
City Property Improvements	25,000	25,000	25,000	75,000
Public Safety				
Computers for Public Safety Vehicles	2,000	-	-	2,000
Public Safety Vehicles	35,000	35,000	35,000	105,000
Radar System with New Vehicle	1,900	1,900	1,900	5,700
Heavy Rescue Truck	-	-	350,000	350,000
Total Public Safety	38,900	36,900	386,900	462,700
Public Works				
5 Yard Dump Truck with Salter	125,000	-	135,000	260,000
TOTAL CAPITAL EXPENDITURES	188,900	61,900	546,900	797,700
REVENUE SOURCES:				
Transfers from General Fund	70,000	50,000	20,000	140,000
Financing Sources	125,000	-	500,000	625,000
Interest Earnings	200	200	200	600
TOTAL REVENUE SOURCES	195,200	50,200	520,200	765,600
CHANGE IN FUND BALANCE	6,300	(11,700)	(26,700)	(32,100)
BEGINNING FUND BALANCE	100,000	106,300	94,600	100,000
ENDING FUND BALANCE	$ 106,300	$ 94,600	$ 67,900	$ 67,900

CAPITAL IMPROVEMENT FUND
FUND 401
BUDGET DETAIL

FY2017 STATUS

Account Number	Description	Amended Budget	Balance @ 12/31/2016	FY2017 Projected
Revenues:				
502.400	FEMA - AFG GRANT	$ -	$ 49,603	$ 49,603
502.401	SAW GRANT	-	80,769	300,000
543.000	ACCIDENT COST RECOVERY	11,900	11,900	11,900
664.230	INTEREST EARNINGS	200	8	200
699.101	TRANSFER IN - GENERAL FUND	135,910	135,910	140,818
		148,010	278,190	502,521
Expenditures:				
	OTHER GENERAL GOVERNMENT			
978.036	CITY PROPERTY IMPROVEMENTS	100,000	-	-
978.009	MUNICIPAL PARKING LOT	-	24,368	24,368
		100,000	24,368	24,368
	PUBLIC SAFETY			
978.004	PUBLIC SAFETY VEHICLES	77,710	61,824	77,710
978.006	FEMA GRANT EQUIPMENT	-	49,603	49,603
		77,710	111,427	127,313
	PUBLIC WORKS			
978.012	SAW GRANT EXPENDITURES	-	80,769	300,000
Total Expenditures		177,710	216,564	451,681
Change in Fund Balance		(29,700)	61,626	50,840
Beginning Fund Balance		49,160	49,160	49,160
Ending Fund Balance		$ 19,460	$ 110,786	$ 100,000

TRIENNIAL BUDGET DETAIL

ACCT NO	ACCOUNT TITLE	FY2017 AMENDED BUDGET	CURRENT YEAR PROJECTED	ADOPTED FY2018 BUDGET	BUDGET MEMO FY2019 FORECAST	BUDGET MEMO FY2020 FORECAST
REVENUES						
502.400	FEMA - AFG GRANT	$ -	$ 49,603	$ -	$ -	$ -
502.401	SAW GRANT	-	300,000	-	-	-
543.000	ACCIDENT COST RECOVERY	11,900	11,900	-	-	
664.230	INTEREST EARNINGS	200	200	200	200	200
	TOTAL REVENUES	12,100	361,703	200	200	200
EXPENDITURES						
	GENERAL GOVERNMENT	100,000	24,368	25,000	25,000	25,000
	PUBLIC SAFETY	77,710	127,313	38,900	36,900	386,900
	PUBLIC WORKS	-	300,000	125,000	-	135,000
	PARKS & RECREATION	-	-	-	-	-
	CENTER LINE PUBLIC LIBRARY	-	-	-	-	-
	TOTAL EXPENDITURES	177,710	451,681	188,900	61,900	546,900
REVENUES OVER (UNDER) EXPENDITURES		(165,610)	(89,978)	(188,700)	(61,700)	(546,700)
OTHER FINANCING SOURCES						
698.000	FINANCING PROCEEDS	-	-	125,000	-	500,000
699.101	TRANSFERS IN - GENERAL FUND	135,910	140,818	70,000	50,000	20,000
	TOTAL OTHER FINANCING SOURCES	135,910	140,818	195,000	50,000	520,000
NET CHANGE IN FUND BALANCE		(29,700)	50,840	6,300	(11,700)	(26,700)
BEGINNING FUND BALANCE		49,160	49,160	100,000	106,300	94,600
ENDING FUND BALANCE		**$ 19,460**	**$ 100,000**	**$ 106,300**	**$ 94,600**	**$ 67,900**

SCHEDULE OF FEES & CHARGES FOR SERVICES
PROPOSED FEES EFFECTIVE JULY 1, 2017

Service	Additional information	Previous Fee	Adopted Fee
General City Hall			
Copies			
First page		$ 1.00	$ 1.00
Each additional page		$ 0.25	$ 0.25
Faxes			
First page		$ 1.00	$ 1.00
Each additional page		$ 0.25	$ 0.25
Elections			
Registered Voter List, Labels - Paper		$ 35.00	$ 35.00
Registered Voter List, Labels - Electronic		$ 15.00	$ 15.00
Ordinance Book			
Leather Binder - Indexed		$ 35.00	$ 35.00
Unbound - Not Indexed		$ 40.00	$ 40.00
Zoning Book		$ 75.00	$ 75.00
Non-Sufficient Funds Returned Check Penalty		$ 26.00	$ 26.00
Assessing			
Assessment Roll	Electronically Available Only	$ 250.00	$ 250.00
Treasurer's Office			
For tax rates, see "Schedule of Tax Year 2017/Budget Year 2018 Tax Millages"			
Tax Roll	Electronically Available Only	$ 250.00	$ 250.00
Public Safety			
Bond Posting	Per bond	$ 10.00	$ 10.00
Booking Fee		$ 10.00	$ 10.00
Citation Sign-Off			
Non-residents		no charge	no charge
Residents		no charge	no charge
Criminal History Check - Local	Not from LEIN system		
Residents		$ 10.00	$ 10.00
Non-residents		$ 10.00	$ 10.00
Mailing report is no longer offered			
DNA Collection is no longer offered			
Impounded Vehicle		$ 25.00	$ 25.00
Liquor License Inspection	New license only	$ 20.00	$ 20.00
Preliminary Breath Test (PBT)			
Residents		$ 5.00	$ 5.00
Non-residents		$ 5.00	$ 5.00
Prisoner Meal		$ 5.00	$ 5.00
Vehicle Identification Number (VIN) Verification		no charge	no charge
Warrant Cancellation	Per warrant	$ 10.00	$ 10.00
Copies of Reports			
First page		$ 1.00	$ 1.00
Each additional page		$ 0.25	$ 0.25
License to Purchase Handgun is no longer offered			

Service	Additional information	Previous Fee	Adopted Fee
Public Safety (concluded)			
Fingerprinting			
Fingerprinting with supplied print card		$ 15.00	$ 15.00
Livescan fingerprinting		$ 61.50	$ 61.50
Sex Offender Registration Fee		$ 45.00	$ 45.00
Protective Inspection - Building Department			
Construction Bond Requirements			
Construction Cost $0 - $5,000		$ 25.00	$ 25.00
Construction Cost $5,001 - $15,000		$ 150.00	$ 150.00
Construction Cost $15,001 - $25,000		$ 500.00	$ 500.00
Construction Cost $25,001 - $50,000		$ 1,000.00	$ 1,000.00
Construction Cost $50,001 and above		$ 2,000.00	$ 2,000.00
Certificate of Occupancy			
Residential		$ 250.00	$ 250.00
Commercial and Industrial	Up to $50,000	$ 300.00	$ 300.00
Commercial and Industrial	Over $50,000	$ 400.00	$ 400.00
Replacement Certificate		$ 35.00	$ 35.00
Temporary Certificate of Occupancy		$ 250.00	$ 250.00
(plus bond for 100% of incomplete work 120 days max term)			
All construction - One renewal			
New Construction			
Multiple Family, Commercial and Industrial			
Application		$ 15.00	$ 15.00
Construction Costs	$0 - $6,000	$ 60.00	$ 60.00
	$6,001 and above	$0.011 x cost	
One and Two Family Residential Construction			
Application		$ 15.00	$ 15.00
Permit		$ 800.00	$ 800.00
Construction Costs	All construction cost over $1,000	$1.00/sq ft	$1.00/sq ft
Alterations, Additions & Accessory - Residential (includes inspections)			
Application		$ 25.00	$ 25.00
Base Fee - Construction Cost		$ 75.00	$ 75.00
Additional Fee for Construction	Cost over $1,000 (rate per $1,000)	$ 6.50	$ 6.50
Fence Permit	Includes inspection		
Permit		$ 50.00	$ 50.00
Bond		$ 25.00	$ 25.00
Commercial and Industrial Inspection		$ 200.00	$ 200.00
Contractor License Fee		$ 50.00	$ 50.00

Service	Additional information	Previous Fee	Adopted Fee
Protective Inspection - Building Department (concluded)			
Demolition Permit			
Application		$ 25.00	$ 25.00
Permit		$ 200.00	$ 200.00
Additional Inspection		$ 75.00	$ 75.00
Performance Bond		$ 5,000.00	$ 5,000.00
Electrical			
Application		$ 20.00	$ 20.00
Fees per Inspection		$ 70.00	$ 70.00
Re-inspection		$ 50.00	$ 50.00
Contractor Registration		$ 30.00	$ 30.00
Mechanical			
Application		$ 20.00	$ 20.00
Fees per Inspection		$ 70.00	$ 70.00
Re-inspection		$ 50.00	$ 50.00
Contractor Registration		$ 15.00	$ 15.00
Plumbing			
Application		$ 20.00	$ 20.00
Fees per Inspection		$ 70.00	$ 70.00
Re-inspection		$ 50.00	$ 50.00
Contractor Registration		$ 1.00	$ 1.00
Building Transport Out of Center Line			
Application	Physical removal of structure from	$ 25.00	$ 25.00
Permit	Center Line to another city	$ 250.00	$ 250.00
Re-inspection		$ 75.00	$ 75.00
Poultry Farming Permit		$ 100.00	$ 100.00
Non-owner Occupied Properties			
Registration	Annual by location	$ 100.00	$ 100.00
Residential Inspection	Flat Charge - One Unit	$ 75.00	$ 75.00
	Flat Charge - Multiple Units (over 2)	$ 125.00	$ 125.00
	Multiple Unit structures - per unit	$ 20.00	$ 20.00
	MSHDA and HUD properties	Exempt	Exempt
Industrial Facilities Tax (IFT) District	Application	$ 750.00	$ 750.00
Commercial Facilities Tax (CFT) District Application		$ 750.00	$ 750.00
Industrial Facilities Tax (IFT) Application		$ 750.00	$ 750.00
Commercial Facilities Tax (CFT) Application		$ 750.00	$ 750.00
Building Board of Appeals	Filing fee	$ 100.00	$ 100.00
Planning and Zoning			
Application		$ 2,500.00	$ 2,500.00
Rezoning and Special Use Approval			
Public Hearing	Per meeting	$ 250.00	$ 250.00
Pre-Application Meeting with City Planner (per meeting)		$ 300.00	$ 300.00

Service	Additional information	Previous Fee	ed Fee
Zoning Board of Appeals			
Application		$ 500.00	$ 500.00
Public Hearing	Per meeting	$ 250.00	$ 250.00
Pre-Application Meeting with City Planner (per meeting)		$ 300.00	$ 300.00
Business License		$ 100.00	$ 100.00
Coin Operated Amusement and Music Devices (includes Coin Operated Vending Machines)			
Initial Fee per Device		$ 150.00	$ 150.00
Annual Fee per Device		$ 50.00	$ 50.00
Taxi License		$ 20.00	$ 20.00
Department of Public Works			
Vehicle Snow Removal		$ 10.00	$ 10.00
Parks & Recreation Department			
Meeting Rooms			
All Rooms			
Non-refundable deposit		$ 50.00	$ 50.00
Use of kitchen facilities		$ 20.00	$ 20.00
Small Meeting Room (capacity of 20 people)			
Weekdays - per hour		$ 10.00	$ 10.00
Weekdays - per hour, non profit company use		$ 5.00	$ 5.00
Large Meeting Room (capacity of 60 people)			
Weekdays - per hour		$ 15.00	$ 15.00
Weekdays - per hour, non profit company use		$ 10.00	$ 10.00
Both Rooms (capacity of 80 people)			
Weekdays - per hour		$ 20.00	$ 20.00
Weekdays - per hour, non profit company use		$ 15.00	$ 15.00
Weekends - per hour		$ 25.00	$ 25.00
Weekends - per hour, non profit company use		$ 20.00	$ 20.00
Use of Game Room	Flat charge per reservation of meeting rooms. Only available weekends.	$ 20.00	$ 20.00
Pavilion			
99 people or less			
Weekend - resident		$ 75.00	$ 75.00
Weekday - resident		$ 50.00	$ 50.00
Weekend - non-profit		$ 75.00	$ 75.00
Weekend - non-resident		$ 100.00	$ 100.00
Weekday - non-resident		$ 50.00	$ 50.00
Weekend - corporate		$ 100.00	$ 100.00
Weekday - corporate		$ 50.00	$ 50.00
100 people or over	Weekend or Weekday	$ 100.00	$ 100.00

Service	Additional information	Previous Fee	Adopted Fee
Parks & Recreation Department (concluded)			
Summer Daze Camp			
Registration	First child	$ 35.00	$ 35.00
Registration	Each additional child	$ 30.00	$ 30.00
Resident - per day	First child	$ 28.00	$ 28.00
Resident - per day	Each additional child	$ 14.00	$ 14.00
Resident - weekly	First child	$ 140.00	$ 140.00
Resident - weekly	Each additional child	$ 70.00	$ 70.00
Non-resident - daily	First child	$ 33.00	$ 33.00
Non-resident - daily	Each additional child	$ 16.50	$ 16.50
Non-resident - weekly	First child	$ 165.00	$ 165.00
Non-resident - weekly	Each additional child	$ 82.50	$ 82.50
Late payment fee		$ 20.00	$ 20.00
Late pickup fee		$ 20.00	$ 20.00
Missing lunch		$ 5.00	$ 5.00
Missing supplies		$ 3.00	$ 3.00
Dance Lessons			
Regular			
Resident		$ 55.00	$ 55.00
Non-resident		$ 60.00	$ 60.00
Zumba			
Resident		$ 55.00	$ 55.00
Non-resident		$ 60.00	$ 60.00
Dance Package (includes regular & zumba)			
Resident		$ 90.00	$ 90.00
Non-resident		$ 95.00	$ 95.00
Center Line Public Library			
Fines & penalties			
Books, magazines & kits	Daily fine/maximum allowed fine	$0.25/$5.00	$0.25/$5.00
Audio books/music CD's	Daily fine/maximum allowed fine	$0.25/$5.00	$0.25/$5.00
DVD videos	Daily fine/maximum allowed fine	$1.00/$5.00	$1.00/$5.00
Blu-ray video	Daily fine/maximum allowed fine	$1.00/$5.00	$1.00/$5.00
American Girl Doll	Daily fine/maximum allowed fine	$2.00/$120.00	$2.00/$120.00
Rental fees			
Book deposit, where applicable		$ 20.00	$ 20.00
DVDs, excluding documentaries		$ 1.00	$ 1.00
Children's DVDs - new releases (2 day rental)		$ 1.00	$ 1.00
Children's DVDs - old releases (7 day rental)		no charge	no charge
Copies	Each page	$ 0.10	$ 0.10
Printer use			
Black & white	Each page	$ 0.15	$ 0.15
Color no longer available			
Guest pass		$ 1.00	$ 1.00

Service	Additional information	Previous Fee	Adopted Fee
Water & Sewer Department			
	For water, sewer and garbage rates, see "Schedule of Tax Year 2016/Budget Year 2017 Utility and Garbage Rates"		
Turn On Fee (for Shut Off properties)			
During regular business hours		$ 25.00	$ 25.00
After regular business hours		$ 60.00	$ 60.00
Weekends and holidays		$ 115.00	$ 115.00
Water Meters		At cost	At cost
Service Tap Fees		$ 75.00	$ 75.00
Final Bill Fee		no charge	no charge