

City of Bloomfield Hills
2013-2014 Adopted Budget

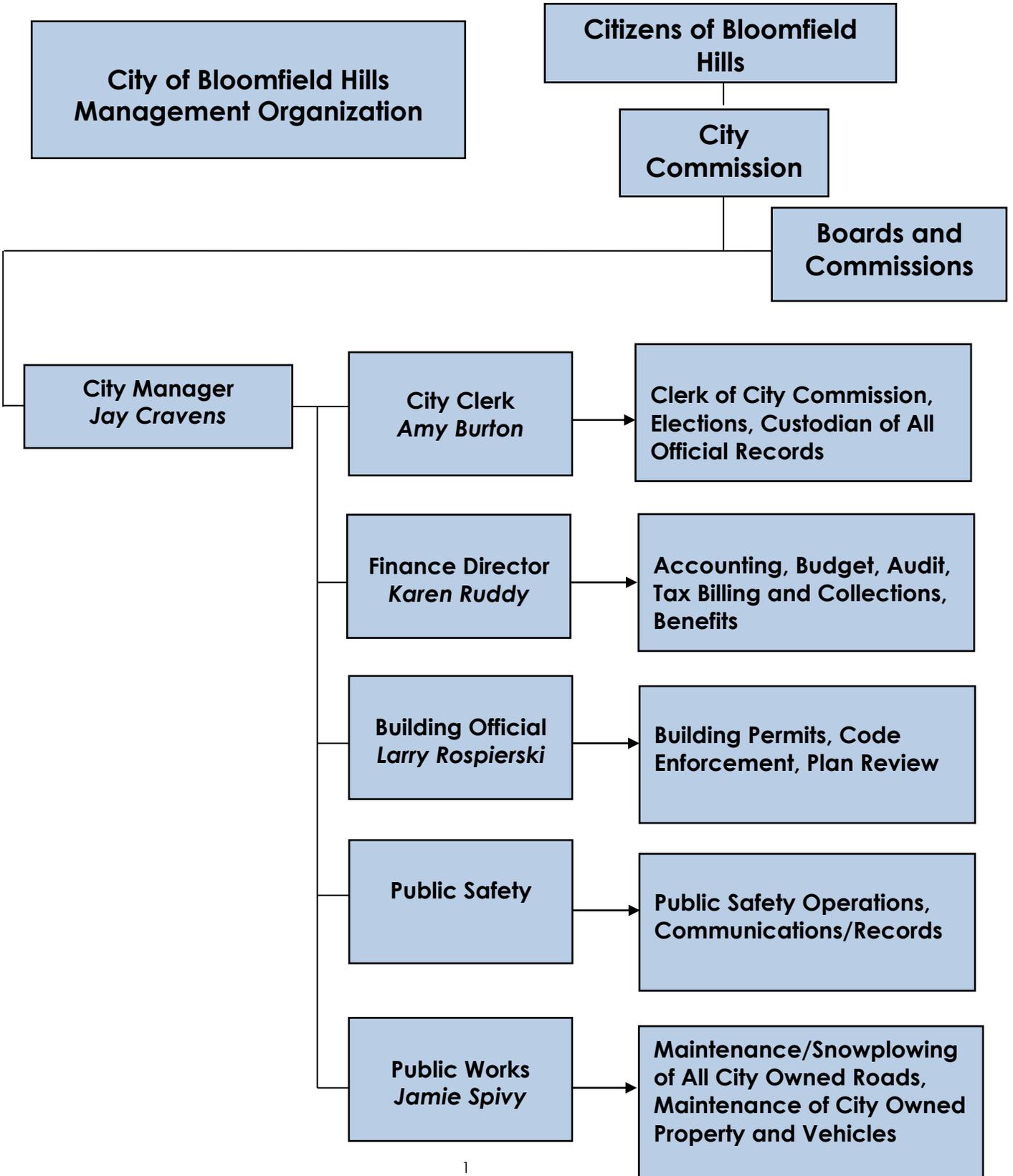
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2013-2014 Budget
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**City of Bloomfield Hills
Organizational Chart**



City of Bloomfield Hills Fund Structure

The City of Bloomfield Hills maintains accounts for 10 funds including a fund that brings the City of Bloomfield Hills in compliance with GASB 34.

There are six types of funds. These six groups include: General Fund, Special Revenue Funds, Debt Service Funds, Enterprise Funds, Capital Projects Funds and Trust and Agency Funds.

Appropriated Funds **General Fund**

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds **Major Road Fund:**

The Major Road Fund accounts for resources of state and weight tax revenues that are restricted for use on major roads. The fund accounts for expenditures associated with the maintenance and improvements of City roads.

Local Road Fund:

The Local Road Fund accounts for resources of state gas and weight tax revenues that are restricted for use on local roads. The fund accounts for expenditures associated with the maintenance and improvements of City roads.

Drug Forfeiture Fund:

The Drug Forfeiture Fund accounts for money or property seized by the Public Safety Department.

Debt Service Fund

General Obligation Debt Service Fund:

The Debt Service Fund accounts for the actual costs of interest and principal on general obligation debt issued by the City of Bloomfield Hills.

Enterprise Fund

Water and Sewer Fund:

The Water and Sewer Fund accounts for the results of operations that provide water and sewer services to citizens that are financed by user charges.

Capital Project Fund

Road Construction Fund:

The Road Construction Fund accounts for road repair and replacement projects.

Non Appropriated Funds

Trust and Agency Funds

Trust and Agency Fund:

The Trust and Agency Fund accounts for building bonds, escrows and various donations.

Tax Collection Fund:

The Tax Collection Fund accounts for the yearly property tax receipts collected and for tax distributions made by the City.

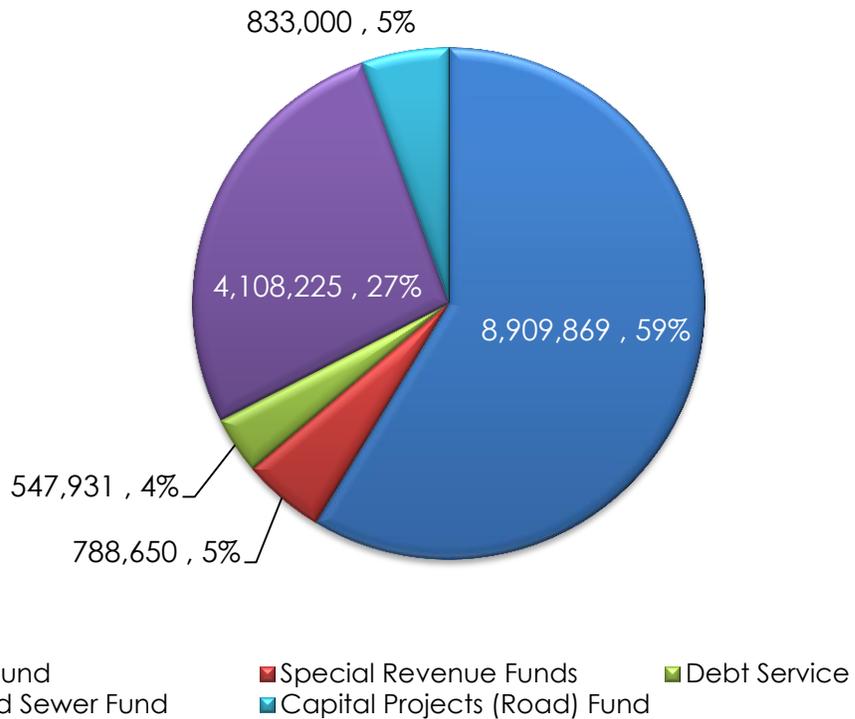
GASB 34 Fund:

The GASB 34 Fund converts governmental fund statements to full accrual accounting in accordance with Governmental Accounting Standards Board Statement 34.

**City of Bloomfield Hills
Total Budgeted Revenue**

2013-2014 Total Budgeted Revenue	
General Fund	8,909,869
Special Revenue Funds	788,650
Debt Service Fund	547,931
Water and Sewer Fund	4,108,225
Capital Project Fund	<u>833,000</u>
Total Budgeted Revenue	15,187,675

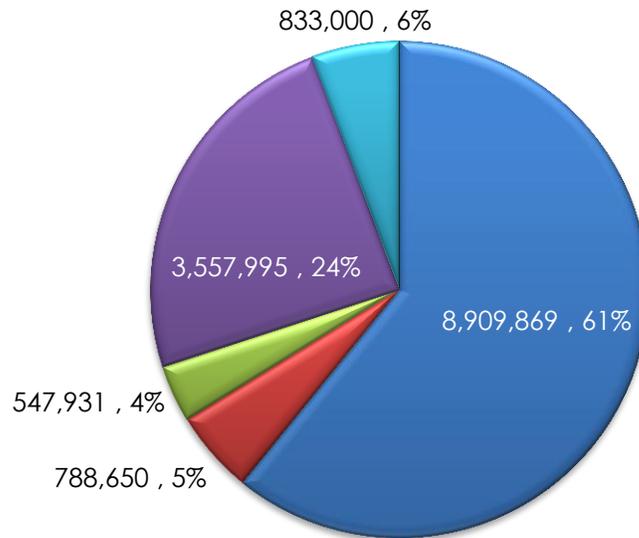
Total City Revenue \$15,187,675



**City of Bloomfield Hills
Total Budgeted Expenditures**

2013-2014 Total Budgeted Expenditures	
General Fund	8,909,869
Special Revenue Funds	788,650
Debt Service Fund	547,931
Water and Sewer Fund	3,557,995
Capital Project Fund	<u>833,000</u>
Total Budgeted Revenue	14,637,445

Total City Expenditures \$14,637,445



- General Fund
- Special Revenue Funds
- Debt Service Fund
- Water and Sewer fund
- Road Construction Fund



City of Bloomfield Hills

General Fund General Fund Assumptions

Revenue Assumptions

Property Taxes

For the first time in five years the City will see an increase in property taxes. Homes sales have increased helping to somewhat ease the economic difficulties faced by most municipalities. For 2013-2014 the 1.68 percent increase in property tax values will equate to approximately \$113,000 in additional revenue. The chart below documents the history of our taxable value and millage rate:

Year	Taxable Value	Increase/Decrease	Rate
2005-2006	\$817,865,140	4.67%	8.3000
2006-2007	\$868,587,540	6.20%	8.3000
2007-2008	\$889,890,860	2.45%	8.3000
2008-2009	\$897,045,090	0.80%	8.3000
2009-2010	\$849,145,070	-5.34%	9.0500
2010-2011	\$807,342,590	-4.92%	9.0500
2011-2012	\$742,004,490	-8.09%	9.8500
2012-2013	\$713,564,170	-3.83%	10.2400
2013-2014	\$725,516,870	1.68%	10.2400

Special Assessments

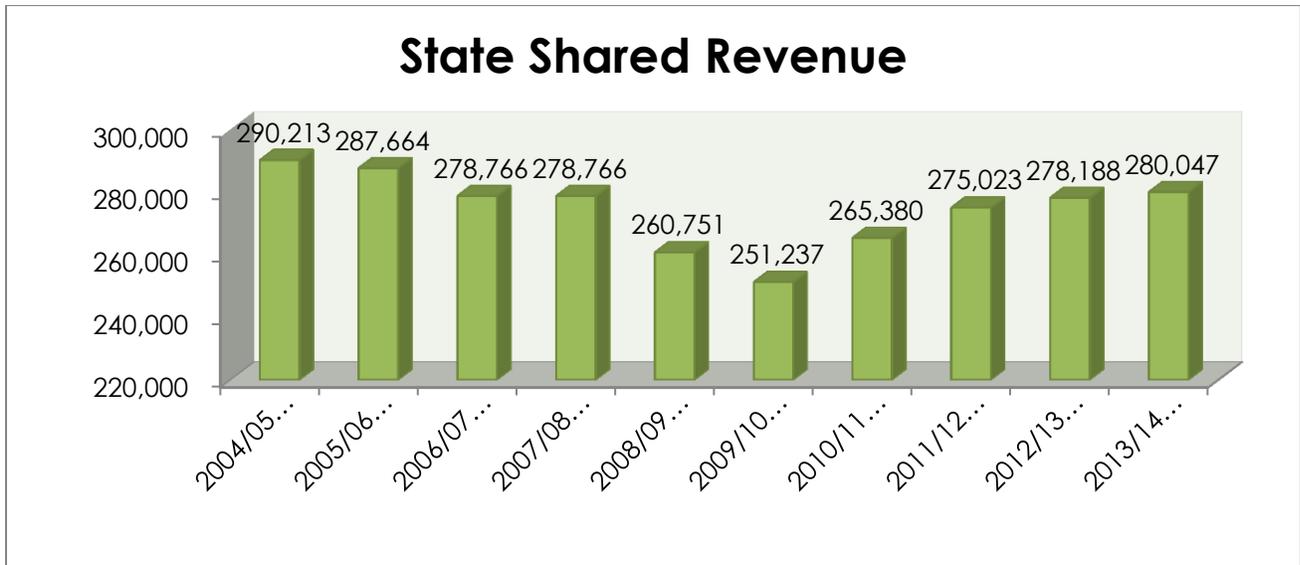
These revenues are based on estimated collections of the Denbar/Guilford paving assessment of 2009. Twenty parcels were assessed a total of \$176,000 to be paid over 10 years. Many people have paid off the assessment early; the outstanding receivable at 6/30/12 was \$56,815.

Building Permits

With the pending economic stabilization, revenue for building permits should remain stable.

State Shared Revenue

Actual revenue sharing distributions depend on the stability of the State's budget, as well as the actual level of state tax collections. 2013/2014 revenue is based on the State's projection of the City's share of revenue. This revenue had been steadily decreasing, but in 2010/2011 revenue increased and has steadied out over the last few years.



Interest Earned on Investments

Investments in certificates of deposit are invested for longer periods to obtain higher rates of return. Future interest revenue is expected to remain low.

District Court

The City is a funding unit for the 48th District Court. The Court is expected to cover its own operating costs in 2013/2014. The chart below shows the actual and budgeted activity in the Court.

	Actual <u>2008-2009</u>	Actual <u>2009-2010</u>	Actual <u>2010-2011</u>	Actual <u>2011-2012</u>	Budget <u>2012-2013</u>	Budget <u>2013-2014</u>
<u>District Court</u>						
Revenue	\$435,723	\$413,129	\$446,813	\$441,094	\$469,445	\$440,000
Expenditures	<u>\$421,279</u>	<u>\$418,867</u>	<u>\$414,461</u>	<u>\$426,689</u>	<u>\$445,284</u>	<u>\$440,000</u>
Excess of Revenue Over (Under) Expenditures	\$14,444	(\$5,738)	\$32,352	\$5,000	\$24,161	\$0

Expenditure Assumptions

Staffing consists of 37 full-time and 7 part-time employees. The current status of union contracts is as follows:

<u>Union or Group</u>	<u>Contract Runs Through</u>
Teamster	June 30, 2014
Dispatchers	June 30, 2013
Public Safety Command	June 30, 2013
Public Safety Officers	June 30, 2014

The Dispatchers and Public Safety Command contract negotiations may affect the 2013-2014 budget. This budget as approved includes no wage increase for those union groups. The actual wage changes can vary based on the results of union negotiations and commission decisions.

In 2012-2013 administrative staff, public works employees, and public safety officers enrolled in an H.S.A health plan. Savings to the city, including employee health insurance opt-outs, was approximately \$180,000 per year. It is anticipated that both dispatcher and public safety command officer contracts will be negotiated with a change to the H.S.A health plan.

Also, in 2012-2013 public works employees and public safety officers defined benefit multipliers were reduced from 3% to 2.5% and 2.8% respectively. Savings for these changes will not be realized until 2015. Contributions are based on actuarial studies which are calculated on a calendar year opposed to our fiscal year. That means, contribution requirements based on data as of December 31, 2013 will not be known until the onset of our 2015-2016 fiscal year.

General Government

General Government expenditures have been adjusted for the employer's portion of retirement contributions as recommended by the City's actuarial valuation prepared for the period ended June 30, 2011. All full-time employees pay 5% of their salary into the retirement system.

City Attorneys

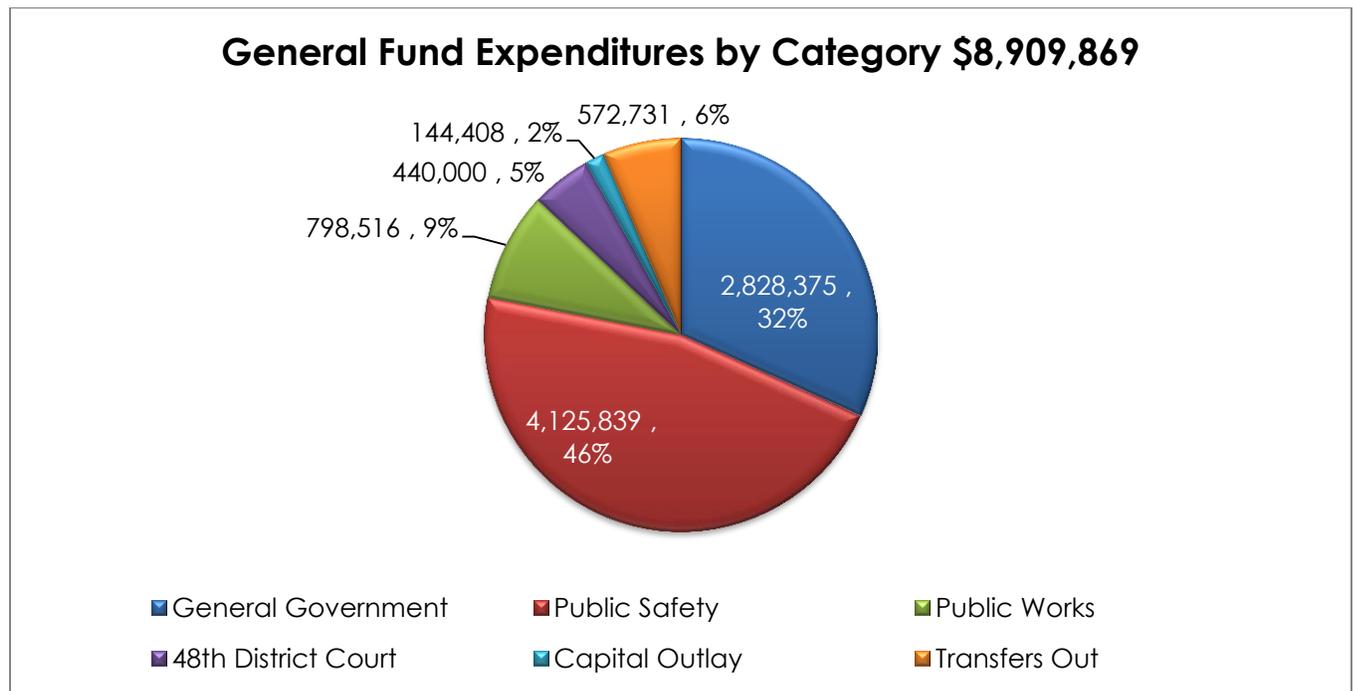
The labor attorney billing rate decreased from \$190 to \$150 per hour in 2012 due to a change in attorneys. It is assumed that all pending contracts negotiations will be settled by June 2013. Therefore, labor attorney costs have been reduced for 2013-2014.

City Clerk

Election board fees and other election expenses are expected to decrease in 2013/2014 due to scheduled elections. The expense related to codification of ordinances is expected to slightly increase every other year due to the timing of when the codification is expected to occur. 2013-2014 is a year of increased codification costs.

General Administration

Worker's compensation is estimated to decrease by approximately \$48,000 in 2013-2014. Also, in 2012-2013 expenditures related to Michigan Tax Tribunal cases, which result in petitioner refunds, were budgeted higher than historically realized because of a three year case backlog. Although the backlog in cases has been dramatically reduced, there are still a large number of outstanding cases for 2013-2014. Therefore, budgeted costs will remain higher than normal.



Public Safety

The public safety department as a percentage of total expenditures is approximately 46% as demonstrated in the graph on the prior page. Pension contributions continue to increase which is partially offset by savings in health care due to a change to an H.S.A plan by public safety officers.

Department of Public Works

Much of DPW overtime is based on weather conditions; severe winter weather causes increased levels of labor and material.

Capital Outlay

Capital outlay expenditures have been estimated by each department and the City Manager based on their needs assessment. Only essential purchases were budgeted for this year.

Operating Transfers Out

There are two transfers out from the General Fund to other Funds in 2013-2014. A transfer to the Road Construction Fund which is necessary to supplement property tax mills committed to this Fund for road improvement projects.

Also, there is a transfer to the Debt Service Fund for the payment of two road bonds that expire in 2018 and 2025.

**City of Bloomfield Hills
2013-2014 General Fund Budget
Summary**

	Actual 2011-2012	Amended Budget 2012-2013	Estimated 2012-2013	Approved Budget 2013-2014
Revenues				
Property Taxes	\$ 7,082,689	\$ 7,033,479	\$ 7,026,479	\$ 7,139,540
Special Assessments	24,569	10,544	10,544	10,544
Licenses & Permits	515,251	472,984	599,710	605,860
State Sources	297,230	288,188	285,685	288,647
Charges for Services	39,546	62,100	35,537	33,575
Fines and Forfeitures - District Court	441,094	469,445	450,000	440,000
Investment Earnings	25,557	48,074	43,646	40,000
Other Revenue	420,973	301,900	281,451	227,000
Operating Transfers In	-	12,900	12,900	12,900
Total Revenue	<u>8,846,909</u>	<u>8,699,614</u>	<u>8,745,952</u>	<u>8,798,066</u>
Expenditures				
General Government	2,558,170	2,864,183	2,804,772	2,828,375
Public Safety	4,116,383	4,065,473	4,010,754	4,125,839
Public Works	764,125	804,500	784,924	798,516
48th District Court	426,689	445,284	450,000	440,000
Capital Outlay	281,531	235,947	240,173	144,408
Transfers Out	586,571	983,239	983,239	572,731
Total Expenditures	<u>8,733,469</u>	<u>9,398,626</u>	<u>9,273,862</u>	<u>8,909,869</u>
Other Financing Uses (Sources)				
Fund Balance	113,440	(699,012)	(527,910)	(111,803)
Beginning Fund Balance	<u>4,708,469</u>	<u>4,821,909</u>	<u>4,821,909</u>	<u>4,293,999</u>
Ending Fund Balance	<u>\$ 4,821,909</u>	<u>\$ 4,122,897</u>	<u>\$ 4,293,999</u>	<u>\$4,182,196</u>

**City of Bloomfield Hills
2013-2014 General Fund Revenues**

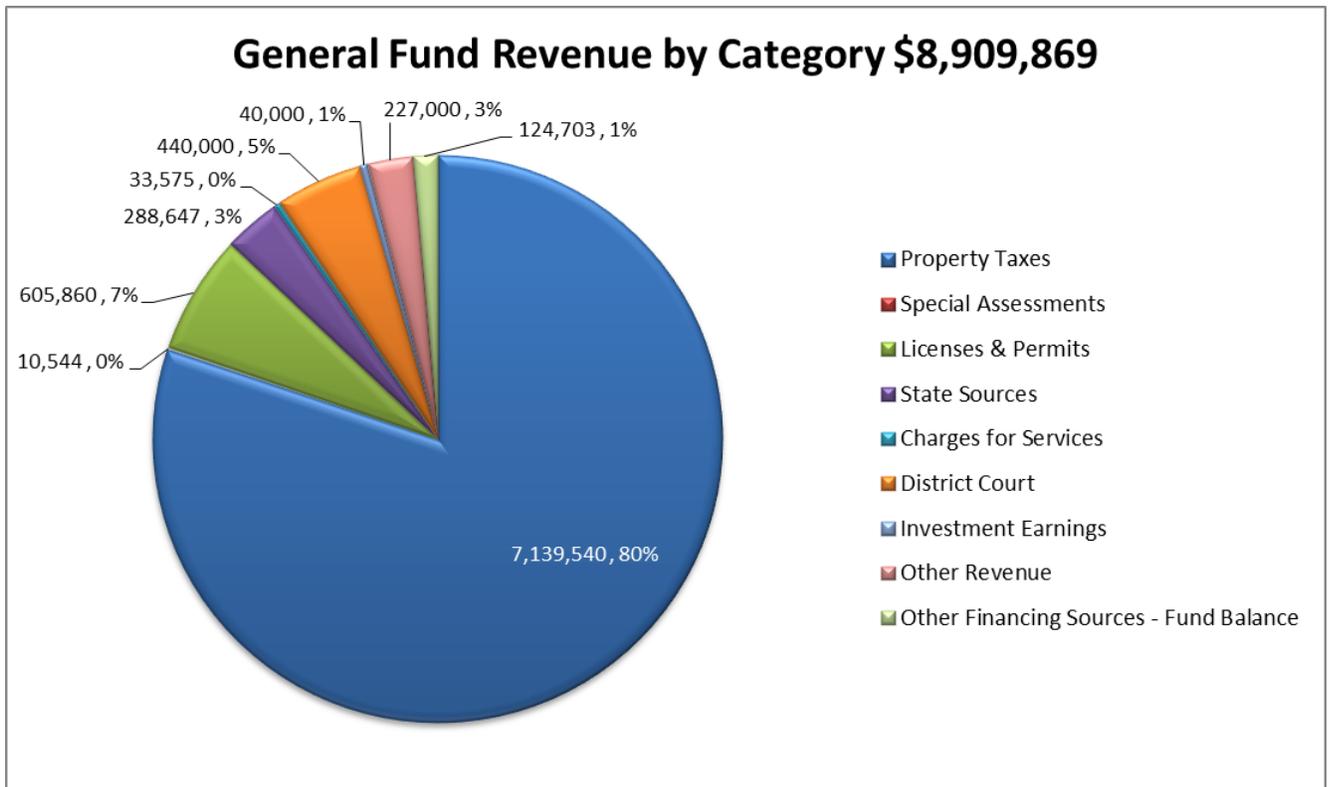
		<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Estimated</u> <u>2012-2013</u>	<u>Approved</u> <u>Budget</u> <u>2013-2014</u>
Revenues					
Property Taxes					
101-000-403.00	Real and Personal Property Taxes	\$ 7,021,946	\$ 6,701,370	\$ 6,701,370	\$ 6,809,701
101-000-403.05	Library Millage	-	275,109	275,109	279,839
101-000-405.00	Delinquent Personal Property Taxes	6,930	7,000	-	-
101-000-445.00	Tax Penalties	53,582	50,000	50,000	50,000
101-000-445.01	Penalties-Weeds	231	-	-	-
	Total Property Taxes	7,082,689	7,033,479	7,026,479	7,139,540
Special Assessments					
101-000-670.00	Denbar/Guilford SAD	24,569	10,544	10,544	10,544
Licenses & Permits					
101-000-453.00	Contractor Registration	9,117	5,000	5,000	5,000
101-000-477.00	Building Permits	232,890	240,484	340,000	204,000
101-000-477.20	Permit Application Fee	44,185	40,000	40,000	50,000
101-000-477.30	Vacant Home Registration	200	-	150	300
101-000-478.00	Electrical Permits	52,387	40,000	40,000	84,000
101-000-479.00	Plumbing Permits	22,989	20,000	18,000	62,000
101-000-480.00	Mechanical Permits	31,670	25,000	25,000	69,000
101-000-674.00	Cable Television Franchise Fee	114,174	100,000	125,000	125,000
101-000-635.00	In-Home Sale Permits	1,700	1,000	1,000	1,000
101-000-635.10	WW Dream Cruise Special Permit	5,000	500	5,000	5,000
101-000-654.00	Dog Licenses Fees	940	1,000	560	560
	Total Licenses & Permits	515,251	472,984	599,710	605,860
State Sources					
101-000-576.00	State-Shared Revenue	275,023	278,188	278,188	280,047
101-000-544.00	Grant-Automotive Computers	9,494	-	-	-
101-000-543.00	Criminal Justice Training	5,169	2,500	2,154	2,000
101-000-543.10	Public Safety 911 Training	2,303	2,500	-	1,600
101-000-575.00	Liquor License Rebate	5,241	5,000	5,343	5,000
	Other (i.e. PS Training funds, Liquor Lic.)	-	-	-	-
	Total Intergovernmental	297,230	288,188	285,685	288,647
Charges for Services					
101-000-482.00	Construction Board of Appeals				
101-000-608.00	Planning Commission Reviews	5,000	7,500	4,000	5,000
101-000-626.00	Charges For Services	917	1,000	616	1,000
101-000-627.00	Charges For Services - Public Safety	3,385	3,000	1,379	1,000
101-000-629.00	ZBA Reviews	4,500	3,600	5,500	4,000
101-000-630.00	Public Safety - Cost Recovery	4,583	13,400	4,727	4,000
101-000-631.00	Public Safety - Overtime Reimburseme	7,066	3,600	1,740	1,000
101-000-632.00	Fire Marshall	22,695	30,000	22,000	22,000
101-000-634.00	Public Safety - Alarm Ordinance Fines	-	-	-	-
101-000-638.00	Right-Of-Way Fee	(8,600)	-	(4,425)	(4,425)
	Total Charges for Services	39,546	62,100	35,537	33,575
Fines and Forfeitures -					
101-000-655.00	District Court	\$ 441,094	\$ 469,445	\$ 450,000	\$ 440,000

**City of Bloomfield Hills
2013-2014 General Fund Revenues**

		<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Estimated</u> <u>2012-2013</u>	<u>Approved</u> <u>Budget</u> <u>2013-2014</u>
Revenues (Continued)					
Investment Earnings -					
101-000-665.00	Interest Income	21,295	43,646	43,646	40,000
101-000-670.01	Interest Income - Special Assessment	<u>4,262</u>	<u>4,428</u>	-	-
	Total Investment Earnings	25,557	48,074	43,646	40,000
Other Revenue					
101-000-661.00	Building Bond Forfeits	1,000	-	-	-
101-000-677.00	Retiree Drug Subsidy	29,516	15,000	15,000	15,000
101-000-673.00	Sale Of Assets	8,534	3,000	17,914	8,000
101-000-481.00	Fire Suppression and Alarm	8,550	4,000	4,000	4,000
101-000-687.00	Refunds and Rebates		10,000	44,121	10,000
101-000-676.00	DPW Labor & Equip Reimbursements	165,352	248,800	165,000	165,000
101-000-686.00	Disability Ins Reimbursement				
101-000-685.00	Reimbursable Expenses	13,789	6,100	6,100	-
101-000-694.50	Proceeds From Installment Purchase	85,406	-	-	-
101-000-671.00	Miscellaneous	<u>108,825</u>	<u>15,000</u>	<u>29,316</u>	<u>25,000</u>
	Total Other Revenue	420,973	301,900	281,451	227,000
Other Financing Sources					
101-000-583-20	Operating Transfers In	-	12,900	12,900	12,900
101-000-699.00	Fund Balance	<u>-</u>	<u>699,012</u>	<u>527,910</u>	<u>111,803</u>
	Total Other Financing Sources	-	711,912	540,810	124,703
	Total Revenues	<u>\$ 8,846,909</u>	<u>\$ 9,398,626</u>	<u>\$ 9,273,862</u>	<u>\$ 8,909,869</u>

**City of Bloomfield Hills
2013-2014 General Fund Revenues**

General Fund Revenue by Category	
Property Taxes	7,139,540
Special Assessments	10,544
Licenses & Permits	605,860
State Sources	288,647
Charges for Service	33,575
District Court	440,000
Investment Earnings	40,000
Other Revenue	227,000
Other Fin Sources-Fund Balance	124,703
Total General Fund Revenue	8,909,869



City of Bloomfield Hills How Your Tax Dollar is Spent

Tax Dollars—Birmingham Schools



The City receives only 25 cents for every property tax dollar paid by taxpayers

Tax Dollars—Bloomfield Hills Schools



The City receives only 27 cents of every property tax dollar paid by taxpayers

**City of Bloomfield Hills
2013-2014 General Fund Expenditures**

		<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Estimated</u> <u>2012-2013</u>	<u>Approved</u> <u>Budget</u> <u>2013-2014</u>
<u>Expenditures</u>					
General Government					
City Commission					
101-101-704.00	City Commission Fees	\$ 300	\$ 300	\$ 300	\$ 300
101-101-864.00	Travel, Meals & Conferences	-	200	-	-
101-101-956.00	Miscellaneous Expense	215	300	146	300
	Total	515	800	446	600
City Manager					
101-171-702.00	Salaries & Wages	112,110	112,110	112,110	112,110
101-171-702.10	Car Allowance	6,000	6,000	6,000	6,000
101-171-715.00	Employer Social Security	8,297	9,035	9,035	9,035
101-171-802.00	Memberships & Dues	1,435	2,250	2,250	2,250
101-171-851.00	Telephone	180	600	-	600
101-171-864.00	Travel, Meals & Conferences	1,741	1,500	1,750	1,750
101-171-956.00	Miscellaneous Expense	179	-	100	100
	Total City Manager	129,941	131,495	131,245	131,845
Assessing					
101-209-815.00	O.C. Assessing Contract	40,881	43,000	43,000	43,000
101-209-815.01	Tax Roll/Bill Processing	4,029	4,000	4,773	4,800
101-209-956.00	Miscellaneous Expense	-	200	-	-
	Total Assessing	44,910	47,200	47,773	47,800
City Attorneys					
101-210-801.00	Legal Fees - Municipal	79,436	85,000	85,000	80,000
101-210-801.01	Legal Fees - Public Safety	78,373	80,000	80,000	80,000
101-210-801.02	Legal Fees - Labor Attorney	38,876	50,000	50,000	30,000
	Total City Attorneys	196,684	215,000	215,000	190,000
City Clerk					
101-215-702.00	Salaries & Wages	57,700	62,262	62,272	62,272
101-215-707.00	Election Board Fees	7,150	8,000	6,713	5,700
101-215-715.00	Employer Social Security	4,274	4,400	4,764	4,764
101-215-745.00	Election Expenses	7,894	12,000	7,500	7,000
101-215-802.00	Memberships & Dues	655	300	300	300
101-215-811.00	Codification of Ordinances	6,186	2,500	1,500	6,000
101-215-864.00	Travel, Meals & Conferences	1,700	1,500	1,500	1,500
101-215-902.00	Public Notices	4,736	8,500	8,500	8,500
101-215-956.00	Miscellaneous Expense	22	100	-	100
	Total City Clerk	90,317	99,562	93,049	96,136
Treasurer					
101-253-702.00	Salary and Wages	\$ 79,700	\$ 84,554	\$ 56,795	\$ 84,000
101-253-702.99	Part-time Wages	19,182	21,000	24,008	27,456
101-253-715.00	Employer Social Security	7,566	7,719	6,181	8,526
101-253-802.00	Membership and Dues	735	600	600	600
101-253-864.00	Travel, Meals and Conferences	1,083	1,500	1,000	1,500
101-253-956.00	Miscellaneous Expense	240	200	-	100
	Total Treasurer	108,506	115,573	88,584	122,182

**City of Bloomfield Hills
2013-2014 General Fund Expenditures**

		<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Estimated</u> <u>2012-2013</u>	<u>Approved</u> <u>Budget</u> <u>2013-2014</u>
Expenditures (Continued)					
General Administration					
101-248-702.00	Salary and Wages	46,600	47,100	47,100	47,053
101-248-702.09	Part-time Wages	15,897	20,350	28,599	17,745
101-248-710.00	Overtime	1,175	2,100	2,000	2,100
101-248-713.00	Longevity	-	-	-	-
101-248-715.00	Employer Social Security	5,252	5,179	6,919	6,093
101-248-716.00	Health Insurance (BC/BS)	60,294	45,000	27,067	25,278
101-248-716.01	Health Insurance - Retiree	477,778	512,000	491,062	515,600
101-248-716.03	Health Reimbursement Expense	40,756	-	17,578	1,980
101-248-716.04	Funding of OPEB Obligation	225,000	225,000	225,000	225,000
101-248-716-.0:	Retiree Prescription Self Fund	159,069	170,000	160,800	170,000
101-248-716.06	RDS Reinsurance-Early Retiree	-	3,200	-	-
101-248-717.00	Life and Disability Insurance	3,195	2,400	1,926	2,400
101-248-717.01	Life and Disability - Retirees	157	145	(36)	300
101-248-718.00	MERS Defined Benefit - Admin Retirees	33,120	33,120	39,096	45,828
101-248-718.01	Retirement (ICMA)	49,475	48,500	44,987	50,022
101-248-719.00	Dental Insurance	8,146	6,800	8,600	8,000
101-248-719.01	Dental Insurance - Retiree	28,546	30,000	19,092	30,000
101-248-719.02	EE-AFLAC Insurance	-	-	-	-
101-248-720.00	Vacation/Sick Leave	-	-	-	-
101-248-721.00	Workers' Compensation	3,208	4,000	5,012	2,148
101-248-723.00	Unemployment Compensation	10,869	5,000	1,448	2,000
101-248-727.00	Office Supplies	5,187	6,500	6,500	6,500
101-248-728.00	Forms & Printing	-	500	500	200
101-248-729.00	Copy Machine Supplies	-	200	-	-
101-248-730.00	Postage	6,486	8,800	8,800	8,800
101-248-731.00	Bank Service Charges/Fees	489	3,000	1,393	1,500
101-248-735.00	Computer Supplies	583	1,000	1,000	1,000
101-248-741.00	Operating Supplies	2,654	6,900	4,402	4,000
101-248-802.00	Membership and Dues	7,867	3,000	2,591	3,000
101-248-812.00	Audit Fees	34,700	34,700	28,900	28,900
101-248-831.00	Miscellaneous Professional Services	29,301	38,650	77,139	38,650
101-248-834.00	Community Service/Promotion	3,000	5,200	5,200	3,000
101-248-864.00	Travel, Meals, and Conferences	260	250	500	500
101-248-867.00	Mileage	-	-	-	-
101-248-882.00	City Newsletter/Calendar	3,883	9,715	15,000	10,000
101-248-883.00	City Tax Tribunal Refund	171,124	150,000	150,000	150,000
101-248-910.00	Liability Insurance	44,725	50,000	51,956	53,514
101-248-940.00	R&M - Office Equipment	-	300	-	-
101-248-932.00	R&M - Computer	21,060	28,000	28,000	28,000
101-248-940.00	Rental - Office Equipment	5,727	5,200	7,000	7,000
101-248-956.00	Miscellaneous Expense	5,573	1,000	415	1,000
101-248-958.00	Education and Training	-	-	-	-
101-248-960.00	Contingencies-Library	4,217	-	-	-
	Total General Administration	1,515,372	1,512,809	1,515,546	1,497,111

**City of Bloomfield Hills
2013-2014 General Fund Expenditures**

		<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Estimated</u> <u>2012-2013</u>	<u>Approved</u> <u>Budget</u> <u>2013-2014</u>
Expenditures (Continued)					
Building and Grounds					
101-265-746.00	Janitorial Supplies	4,946	4,100	4,100	4,100
101-265-813.00	Rubbish Disposal	2,002	2,100	2,100	2,100
101-265-813.01	Hazardous Waste Program	4,635	6,000	4,470	4,600
101-265-835.00	Janitorial Service	12,000	12,400	12,000	12,400
101-265-851.00	Telephone	6,928	7,700	5,350	5,400
101-265-920.00	Utilities	87,219	85,000	96,169	100,015
101-265-934.00	R&M - Buildings and Grounds	43,478	48,000	50,799	48,000
	Total Building and Grounds	161,209	165,300	174,988	176,615
Building and Planning					
101-371-702.00	Salaries and Wages	66,600	70,629	70,629	70,627
101-371-702.09	Part-time Wages	43,934	41,750	41,750	55,827
101-371-715.00	Employer Social Security	8,332	8,231	8,834	9,999
101-371-716.00	Health Insurance (BC/BS)	18,817	16,300	16,907	4,250
101-371-717.00	Life and Disability Insurance	518	550	514	500
101-371-718.01	Retirement (Def Comp)	10,179	9,990	10,594	10,594
101-371-718.02	MERS Def Contribution	684	666	706	706
101-371-719.00	Dental Insurance	414	1,000	-	400
101-371-730.00	Postage	35	100	100	50
101-371-741.00	Operating Supplies	2,660	3,000	2,987	3,000
101-371-802.00	Memberships and Dues	450	500	915	600
101-371-805.00	Fire Marshall Fees	9,520	8,800	5,440	8,800
101-371-806.00	Planning Consult	47,405	35,000	19,385	20,000
101-371-806.01	Plan Consult - ZBA Review	-	2,400	-	-
101-371-806.02	Plan Consult - PC Reviews	-	1,000	-	-
101-371-807.00	Electrical Inspector Fees	26,080	26,800	24,137	26,800
101-371-808.00	Plumbing, Heating, and Mech Inspects	36,065	35,000	29,590	35,000
101-371-809.00	Building Inspector Fees	3,300	1,800	3,000	3,000
101-371-816.00	Construction Board of Appeals	-	300	-	-
101-371-831.00	Misc Professional Services	1,118	1,500	503	1,000
101-371-831.01	Electronic Plan Storage	4,116	5,200	3,172	5,000
101-371-850.00	External Plan Review Fees	-	-	-	-
101-371-851.00	Telephone	755	900	900	900
101-371-864.00	Travel, Meals, and Conferences	656	1,500	1,000	1,500
101-371-867.00	Mileage	7,270	5,200	7,089	7,000
101-371-958.00	Education and Training	(82)	-	95	95
101-371-978.00	Capital - Office Equipment	-	600	-	-
	Total Building and Planning	288,826	278,716	248,247	265,648
Engineering					
101-447-818.00	Engineering Fees	\$ 19,148	\$ 16,000	\$ 15,138	\$ 17,000
101-447-818.05	SWIPPI Storm Sewer	2,000	10,300	3,254	5,000
	Total Engineering	21,148	26,300	18,392	22,000
Library					
101-790-819.00	Library Contract	(60)	271,428	271,502	278,438
101-790-819.10	Library - Reimb Troy Cards	800	-	-	-
	Total Library	741	271,428	271,502	278,438
	Total General Government	2,558,170	2,864,183	2,804,772	2,828,375

**City of Bloomfield Hills
2013-2014 General Fund Expenditures**

Expenditures (Continued)	Actual 2011-2012	Amended Budget 2012-2013	Estimated 2012-2013	Approved Budget 2013-2014
Public Safety				
101-345-702.00 Salary and Wages - Director of PS	87,000	87,000	86,708	86,708
101-345-702.02 Salary and Wages: Dispatchers	140,514	141,570	140,634	141,562
101-345-702.03 Salary and Wages: PSO's	966,016	1,070,000	973,695	1,113,230
101-345-702.04 Salary and Wages: Lieutenant	312,889	312,000	308,913	317,462
101-345-702.05 Salary and Wages: Sergeant	209,931	219,000	211,026	224,463
101-345-702.09 Part-time Wages	49,606	53,560	53,560	53,520
101-345-702.99 Retro Pay	2,874	-	-	-
101-345-710.02 Overtime: Dispatch	31,344	6,000	16,000	17,696
101-345-710.03 Overtime: PSO	250,468	100,000	145,000	100,000
101-345-710.04 Overtime: Sergeant/Lieutenant	103,570	77,400	64,000	65,473
101-345-710.06 Overtime: IT	57	-	-	-
101-345-712.00 Holiday Pay	87,005	94,400	87,394	94,373
101-345-713.00 Longevity	73,268	76,841	76,841	101,763
101-345-714.00 Bonuses	1,500	-	1,500	-
101-345-715.00 Employer Social Security	52,365	45,000	52,000	49,794
101-345-716.00 Health Insurance (BC/BS)	458,018	420,575	354,000	300,759
101-345-716.01 Health Insurance (BC/BS) Retirees	600	-	6,100	7,800
101-345-716.02 Prescription Reimbursement	233	-	-	-
101-345-717.00 Life and Disability Insurance	13,145	14,400	14,871	14,400
101-345-718.00 MERS Defined Benefit	730,318	756,465	827,700	873,179
101-345-718.01 Retirement (ICMA)	13,256	13,050	13,050	13,050
101-345-719.00 Dental Insurance	38,592	38,000	36,498	38,000
101-345-720.00 Vacation/Sick Leave	32,396	15,562	15,562	15,562
101-345-721.00 Workers' Compensation	25,383	50,000	76,623	36,631
101-345-727.00 Office Supplies	2,150	3,100	2,000	3,000
101-345-728.00 Forms and Printing	48	500	500	500
101-345-729.00 Copy Machine Supplies	-	500	500	500
101-345-735.00 Computer Supplies	808	2,100	2,100	2,100
101-345-741.00 Operating Supplies	3,345	8,000	6,000	7,000
101-345-742.00 Uniforms	10,745	20,500	28,000	6,000
101-345-742.01 Uniform/Linen Allowance	28,988	31,950	31,475	31,475
101-345-746.00 Janitorial Supplies	303	1,000	500	500
101-345-750.00 PS Enforcement Supplies	10,611	12,400	20,000	15,500
101-345-751.00 Medical Supplies	1,623	3,600	3,600	3,600
101-345-752.00 Fire Supplies	4,315	5,200	3,200	4,000
101-345-802.00 Membership and Dues	7,866	8,000	8,000	9,000
101-345-805.00 Fire Marshal Fees	45,140	45,000	45,000	45,000
101-345-814.00 Computer Services OC-Lien	24,554	18,000	18,000	20,000
101-345-822.00 Prisoner Care	18	-	8	-
101-345-823.00 Animal Control/Care	1,273	600	2,200	2,200
101-345-825.00 Tracking Dog	-	1,000	500	500
101-345-830.00 Communication Equipment	900	5,500	2,500	3,000
101-345-831.00 Misc Professional Services	14,759	10,000	13,000	12,000
101-345-851.00 Telephone	27,522	27,000	18,400	19,000
101-345-852.00 Radio Maintenance	338	1,500	-	1,500
101-345-856.00 Auto. Computers PD W/GRANT	-	-	-	-
101-345-861.00 Gas and Oil	57,772	55,000	45,000	50,000
101-345-862.00 Vehicle Maintenance - Police	25,237	30,900	23,000	30,000
101-345-863.00 Vehicle Maintenance - Fire	12,478	10,300	6,300	10,000

**City of Bloomfield Hills
2013-2014 General Fund Expenditures**

	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Estimated 2012-2013</u>	<u>Approved Budget 2013-2014</u>	
Expenditures (Continued)					
Public Safety					
101-345-864.00	Travel, Meals and Conferences	5,306	5,000	3,000	5,000
101-345-910.00	Liability Insurance	60,875	62,700	70,717	72,839
101-345-931.00	R&M - Office Equipment	181	1,000	500	1,000
101-345-932.00	R&M - Computer	10,842	13,000	13,000	13,000
101-345-933.00	R&M - Equipment	53,801	50,000	50,000	50,000
101-345-940.00	Rental - Office Equipment	5,215	5,000	5,000	5,000
101-345-956.00	Miscellaneous Expense	15	-	-	-
101-345-958.00	Education and Training	-	10,000	2,500	10,000
101-345-958.01	Education and Training - Fire	2,650	10,000	9,000	10,000
101-345-958.02	Education and Training - Police	12,066	10,000	8,000	10,000
101-345-958.03	Education and Training - Dispatch	1,768	1,200	3,479	2,100
101-345-958.04	Education and Training - Medical	525	3,000	2,000	3,000
101-345-959.00	Criminal Justice Training	2,000	2,100	2,100	2,100
	Total Public Safety	4,116,383	4,065,473	4,010,754	4,125,839
Public Works					
101-441-702.00	Salary and Wages	\$ 208,500	\$ 225,000	\$ 237,297	\$ 237,297
101-441-702.99	Retro Pay	-	-	-	-
101-441-710.00	Overtime	28,063	35,000	35,000	35,000
101-441-713.00	Longevity	7,779	7,800	7,800	7,800
101-441-714.00	Bonuses	-	-	5,000	3,000
101-441-715.00	Employer Social Security	18,798	21,000	22,173	22,020
101-441-716.00	Health Insurance (BC/BS)	79,050	79,500	56,453	62,302
101-441-716.02	Prescription Reimbursement	-	-	-	-
101-441-717.00	Life and Disability Insurance	1,686	1,500	1,449	1,500
101-441-718.00	MERS - Defined Benefit	119,568	125,000	120,066	127,248
101-441-719.00	Dental Insurance	3,323	6,000	6,000	6,000
101-441-721.00	Workers' Compensation	9,239	10,000	8,361	9,801
101-441-723.00	Unemployment Compensation	-	10,000	-	-
101-441-741.00	Operating Supplies	1,617	1,000	500	1,000
101-441-742.00	Uniforms	214	-	43	200
101-441-742.01	Uniform Allowance	2,375	4,000	4,750	4,750
101-441-743.00	Tools and Supplies	4,441	7,200	9,058	8,500
101-441-776.00	Gravel, Sand, Slag	-	-	-	-
101-441-778.00	Basins, Grates, and Covers	286	-	-	-
101-441-780.00	Winter Maint - Salt & Sand	-	-	558	-
101-441-802.00	Memberships and Dues	551	600	644	650
101-441-818.00	Engineering Fees	-	-	-	-
101-441-821.00	Tree Maintenance/Removal	26,405	28,800	28,800	28,000
101-441-831.00	Misc Professional Services	7,679	1,000	798	1,000
101-441-832.00	R&M - Catch Basins and Drains	21,091	18,000	18,000	20,000
101-441-833.00	R&M - Woodward Ave	89,706	61,800	61,800	61,800
101-441-836.00	R&M - Storm Sewers	1,620	5,600	5,600	5,600
101-441-851.00	Telephone	576	1,800	1,900	1,900
101-441-852.00	Radio Maintenance	-	-	-	-
101-441-861.00	Gas and Oil	17,882	20,000	20,000	22,000
101-441-862.00	Vehicle Maintenance	8,739	10,300	13,921	10,500
101-441-864.00	Travel, Meals and Conferences	763	1,500	1,500	1,800
101-441-910.00	Liability Insurance	18,635	20,000	21,648	22,298
101-441-921.00	Street Lights	5,146	5,000	5,000	5,200
101-441-922.00	Utilities - Woodward Ave	27,183	34,000	27,000	28,350
101-441-933.00	R&M - Equipment	7,680	7,000	7,000	7,000

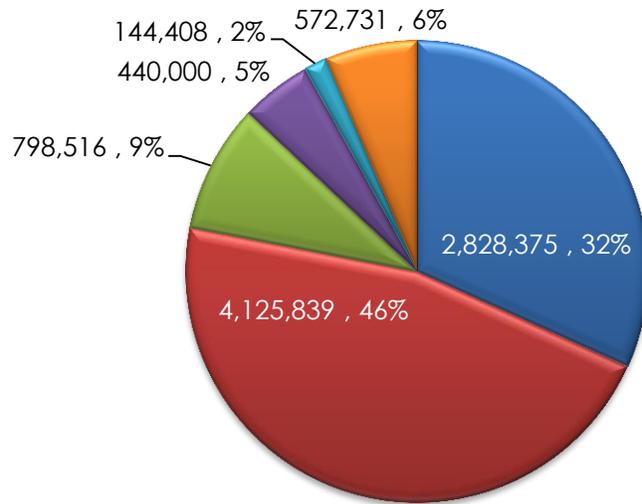
**City of Bloomfield Hills
2013-2014 General Fund Expenditures**

<u>Expenditures</u> (Continued)	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Estimated 2012-2013</u>	<u>Approved Budget 2013-2014</u>
Public Works				
101-441-933.10 Truck Blades	3,925	4,900	5,868	5,000
101-441-941.00 Sealing Cracks and Joints	40,095	50,000	50,000	50,000
101-441-942.00 Equipment Rental	830	700	-	-
101-441-956.00 Miscellaneous Expense	681	500	937	1,000
101-441-958.00 Education and Training	-	-	-	-
Total Public Works	764,125	804,500	784,924	798,516
48th District Court				
101-136-810.00 District Court Contract	\$ 426,689	\$ 445,284	\$ 450,000	\$ 440,000
Capital Outlay				
101-900-977.01 Admin - Municipal Building	3,144	-	3,457	-
101-900-978.00 Admin - Office/Computer Upgrades	-	54,439	54,439	27,000
101-900-978.02 Admin - Computer Programs	6,178	-	-	-
101-900-980.00 DPW Backhoe/Mowing Tractor, Grader	16,590	16,600	16,590	14,798
101-900-980.03 DPW Dump Truck	-	29,000	29,230	-
101-900-980.04 DPW - F450 Pickup Truck	34,186	-	-	-
101-900-980.05 DPW - Sterling Big Truck	28,975	-	-	-
101-900-980.88 DPW - Equipment	14,798	34,798	34,798	-
101-900-981.00 Public Safety Vehicle Purchases	30,139	62,000	62,027	36,000
101-900-982.00 Public Safety Equipment	112,123	29,110	29,273	66,610
101-900-982.01 Public Safety - Fire Equipment	12,641	-	-	-
101-900-982.02 Public Safety - Computers/Server	13,751	-	-	-
101-900-983.10 Tri-Party Expenses	-	-	359	-
101-900-986.02 Municipal Building Expenses	7,586	-	-	-
101-900-987.00 Woodward Beautification	840	7,500	7,500	-
101-900-989.00 Cap Purchases < \$1,000	580	2,500	2,500	-
Total Capital Outlay	281,531	235,947	240,173	144,408
Transfers Out				
101-965-965.00 Transfer Out - Road Construction Fund	-	425,000	425,000	25,000
101-965-965.00 Transfer t/Road Funds	15,571	-	-	-
101-965-968.00 Transfer Out - General Obligation Debt	571,000	558,239	558,239	547,731
Total Transfers Out	586,571	983,239	983,239	572,731
Total Expenditures	\$ 8,733,469	\$ 9,398,626	\$ 9,273,862	\$ 8,909,869

**City of Bloomfield Hills
2013-2014 General Fund Expenditures**

General Fund Expenditures by Category	
General Government	2,828,375
Public Safety	4,125,839
Public Works	798,516
48th District Court	440,000
Capital Outlay	144,408
Transfers Out	572,731
Total General Fund Expenditures	8,909,869

General Fund Expenditures by Category \$8,909,869



- General Government
 Public Safety
 Public Works
- 48th District Court
 Capital Outlay
 Transfers Out

City of Bloomfield Hills General Fund Summary Historical Financial Operations

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Estimated 2012-2013	Proposed Budget 2013-2014
Revenues								
Property Taxes	\$ 7,507,241	\$ 7,323,541	\$ 7,238,545	\$ 7,381,529	\$ 7,082,689	\$ 7,033,479	\$ 7,026,479	\$ 7,139,540
Special Assessments	-	22,676	51,979	34,684	24,569	10,544	10,544	10,544
Licenses & Permits	445,502	370,960	397,685	458,287	523,801	476,984	603,710	609,860
State Sources	290,674	278,405	262,699	291,250	297,230	288,188	285,685	288,647
Charges for Services	69,969	65,151	65,767	76,070	39,546	62,100	35,537	33,575
Fines and Forfeitures-District	469,317	435,723	413,129	446,813	441,094	469,445	450,000	440,000
Investment Income	78,423	97,981	61,995	60,500	25,557	48,074	43,646	40,000
Other Revenue	289,241	393,995	551,627	395,725	412,423	297,900	277,451	223,000
Operating Transfers In	-	150,000	-	-	-	12,900	12,900	12,900
Proceeds from Issuance of Debt	79,055	-	44,395	-	-	-	-	-
Total Revenue	9,229,422	9,138,432	9,087,821	9,144,858	8,846,909	8,699,614	8,745,952	8,798,066
Expenditures								
City Commission	3,073	3,571	3,705	698	515	800	446	600
48th District Court	319,664	421,279	418,867	414,461	426,689	445,284	450,000	440,000
City Manager	127,533	132,451	130,727	130,974	129,941	131,495	131,245	131,845
Assessing	46,556	44,622	42,683	43,430	44,910	47,200	47,773	47,800
City Attorney	251,230	286,302	255,328	266,503	196,684	215,000	215,000	190,000
City Clerk	80,270	91,285	87,059	87,374	90,317	99,562	93,049	96,136
General Administration	1,202,101	1,398,057	1,563,384	1,515,742	1,515,371	1,512,809	1,515,545	1,497,111
Treasurer	104,609	72,930	88,030	75,995	108,506	115,573	88,584	122,182
Building and Grounds	206,038	168,458	182,560	168,282	161,209	165,300	174,988	176,615
Public Safety	3,636,762	4,148,807	4,172,500	4,094,446	4,116,383	4,065,473	4,010,754	4,125,839
Building and Planning	231,977	264,169	476,878	273,889	288,826	278,716	248,248	265,648
Pubic Works	780,462	751,625	754,511	758,853	764,125	804,500	784,924	798,516
Engineering	68,301	99,264	56,558	25,105	21,148	26,300	18,392	22,000
Library	19,500	18,500	17,000	7,794	741	271,428	271,502	278,437
Capital Outlay	548,446	550,608	387,400	170,042	281,531	235,947	240,173	144,408
Transfers Out	1,567,650	900,000	621,362	430,838	586,571	983,239	983,239	572,731
Total Expenditures	9,194,172	9,351,928	9,258,552	8,464,426	8,733,469	9,398,626	9,273,862	8,909,869
Other Financing Uses (Sources)								
Fund Balance	35,250	(213,496)	(170,731)	680,432	113,440	(699,012)	(527,910)	(111,803)
Beginning Fund Balance	4,377,015	4,412,265	4,198,769	4,028,038	4,708,469	4,821,909	4,821,909	4,293,999
Ending Fund Balance	\$ 4,412,265	\$ 4,198,769	\$ 4,028,038	\$ 4,708,469	\$ 4,821,909	\$ 4,122,897	\$ 4,293,999	\$ 4,182,196



MAJOR & LOCAL ROAD FUNDS

The Major and Local Road Funds were established to account for expenditures associated with the maintenance and improvements of our City streets. The City has 8.83 miles of major roads and 24.81 miles of local roads. The largest revenue source for these funds is State shared gas and weight tax revenue. Prior to 2009/2010 fiscal year, the City had been subsidizing these Funds with General Fund transfers. It was decided to reduce future General Fund transfers and begin to consume Major and Local Fund cash reserves in our 10 Year Road Construction Program.

MAJOR & LOCAL REVENUE

State Sources

The state distributes gas and weight tax revenue based on a formula. Included in this formula is population. The 2010 census showed virtually the same population for our City, therefore, we have budgeted very similar gas and weight tax revenue from last year.

Interest Income

As intended, we have been using cash reserves in this fund to cover shortfalls of expenditures over revenue. As a result, the cash balances in these two funds are declining. Accordingly, interest income has been budgeted to decrease.

Transfers In

Transfers from the Major Road Fund to the Local Road Fund represents 50% of Major gas and weight tax revenues received and allowed to be transferred according to the state. This transfer subsidizes the operations of the Local Road Fund. There are more local roads than major roads.

MAJOR & LOCAL EXPENDITURES

Expenditures for routine road maintenance and tree trimming are also included in these Funds. In addition, we have budgeted \$50,000 for crack and sealing repair in the General Fund.

Administrative Fees

An administrative fee of 10% is transferred to the General Fund. This is the amount allowed from both Major and Local Road Funds' state gas and weight tax revenue received each year.

Rental of Labor & Equipment

These funds pay rental fees to the General Fund for the use of labor and certain equipment that is reported by the DPW department.

Operating Transfers Out

A transfer of up to 50% of major gas and weight tax revenue is allowed to be transferred to the Local Road Fund each year. We have many more local roads than major roads, so this transfer is necessary.

Transfers to the Road Construction Fund from the Major and Local Road Funds for 2013-2014 are \$194,000 and \$100,000 respectively. These transfers are to fund the road improvements to Orchard Ridge North.

**City of Bloomfield Hills
2013-2014 Major Road Fund Budget
Summary**

	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Estimated 2012-2013</u>	<u>Approved Budget 2013-2014</u>
Revenues				
Licenses & Permits:	3,500	3,000	3,000	3,000
State Sources	199,222	185,000	199,000	199,000
Interest Income	<u>3,973</u>	<u>500</u>	<u>-</u>	<u>-</u>
Total Revenue	206,695	188,500	202,000	202,000
Expenditures				
Public Works	89,039	139,600	125,336	148,800
Transfers Out	<u>99,611</u>	<u>287,333</u>	<u>301,833</u>	<u>293,500</u>
Total Expenditures	<u>188,650</u>	<u>426,933</u>	<u>427,169</u>	<u>442,300</u>
Other Financing Uses (Sources)				
Fund Balance	18,045	(238,433)	(225,169)	(240,300)
Beginning Fund Balance	<u>493,784</u>	<u>511,829</u>	<u>511,829</u>	<u>286,660</u>
Ending Fund Balance	<u>\$ 511,829</u>	<u>\$ 273,396</u>	<u>\$ 286,660</u>	<u>\$ 46,360</u>

**City of Bloomfield Hills
2013-2014 Major Road Fund Revenues**

		<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Estimated</u> <u>2012-2013</u>	<u>Approved</u> <u>Budget</u> <u>2013-2014</u>
<u>Revenues</u>					
Licenses & Permits:					
202-000-636.10	Metro Act Revenue	\$ 3,500	\$ 3,000	\$ 3,000	\$ 3,000
	Total Licenses & Permits	3,500	3,000	3,000	3,000
State Sources					
202-000-546.00	State Gas & Weight Taxes	199,222	185,000	199,000	199,000
	Total Intergovernmental	199,222	185,000	199,000	199,000
202-000-665.00	Interest Income	3,973	500	-	-
Other Financing Sources					
202-000-699.00	Fund Balance	-	238,433	225,169	240,300
	Total Revenue	<u>\$ 206,695</u>	<u>\$ 426,933</u>	<u>\$ 427,169</u>	<u>\$ 442,300</u>

**City of Bloomfield Hills
2013-2014 Major Road Fund Expenditures**

		<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Estimated</u> <u>2012-2013</u>	<u>Approved</u> <u>Budget</u> <u>2013-2014</u>
Expenditures					
Admin and Engineering					
202-482-800.00	Administration Fee	\$ 19,915	\$ 18,000	\$ 19,900	\$ 19,900
202-248-731.00	Bank Fees	-	500	-	-
202-482-818.00	Engineering Fees	-	500	7,000	20,000
	Total Admin and Engineering	<u>19,915</u>	<u>19,000</u>	<u>26,900</u>	<u>39,900</u>
Routine Maintenance					
202-463-774.00	Dust Control	-	11,000	11,000	11,000
202-463-776.00	Gravel, Sand, and Slag	3,191	3,000	3,000	3,000
202-463-777.00	Asphalt and Cold Patch	1,225	2,000	2,000	2,000
202-463-778.00	Basins, Grates, & Covers	-	1,000	500	1,000
202-463-779.00	Materials and Supplies	-	1,700	1,000	1,500
202-463-817.00	Repairs and Maint Labor	6,040	7,500	7,000	7,000
202-463-941.00	Sealing Cracks and Joints	1,360	2,500	2,500	2,500
202-463-942.00	Equipment Rental	3,003	3,300	3,300	3,300
202-463-943.00	Bridge/Culvert Inspections	-	-	-	7,500
202-463-956.00	Miscellaneous	-	500	-	-
	Total Routine Maintenance	<u>14,819</u>	<u>32,500</u>	<u>30,300</u>	<u>38,800</u>
Traffic Services					
202-474-771.00	Traffic Signs and Posts	748	100	1,000	2,000
202-474-923.00	Traffic Signal Maintenance	10,636	19,000	13,000	15,000
202-474-927.00	Road Striping, Crosswalks, Etc	-	4,000	4,000	4,000
	Total Traffic Services	<u>11,384</u>	<u>23,100</u>	<u>18,000</u>	<u>21,000</u>
Winter Maintenance					
202-478-780.00	Winter Maint- Salt and Sand	29,203	40,000	35,000	35,000
202-478-817.00	Winter R&M Maint Labor	4,007	5,000	4,000	4,100
202-478-942.00	Winter Maint Equipment Rental	9,710	20,000	9,000	10,000
	Total Winter Maintenance	<u>42,920</u>	<u>65,000</u>	<u>48,000</u>	<u>49,100</u>
Construction					
202-451-803.00	Construction	-	-	2,136	-
	Total Construction	<u>-</u>	<u>-</u>	<u>2,136</u>	<u>-</u>
Transfers Out					
202-482-965.10	Transfer Out - Local Street	99,611	85,000	99,500	99,500
202-965-963.00	Transfer Out - Road Construction	-	202,333	202,333	194,000
	Total Transfers Out	<u>99,611</u>	<u>287,333</u>	<u>301,833</u>	<u>293,500</u>
	Total Expenditures	<u>\$ 188,650</u>	<u>\$ 426,933</u>	<u>\$ 427,169</u>	<u>\$ 442,300</u>

**City of Bloomfield Hills
Major Road Fund Summary
Historical Financial Operations**

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Estimated 2012-2013	Approved Budget 2013-2014
Revenues								
Licenses & Permits	3,607	3,503	3,589	3,301	3,500	3,000	3,000	3,000
State Sources	199,546	191,978	188,567	191,289	199,222	185,000	199,000	199,000
Interest Income	68,427	13,314	2,427	1,205	3,973	500	-	-
Transfers In	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>371,580</u>	<u>208,795</u>	<u>194,583</u>	<u>195,795</u>	<u>206,695</u>	<u>188,500</u>	<u>202,000</u>	<u>202,000</u>
Expenditures								
Public Works	156,246	127,126	97,650	341,475	89,039	139,600	125,336	148,800
Transfers Out	<u>47,000</u>	<u>95,989</u>	<u>94,283</u>	<u>95,644</u>	<u>99,611</u>	<u>287,333</u>	<u>301,833</u>	<u>293,500</u>
Total Expenditures	<u>203,246</u>	<u>223,115</u>	<u>191,933</u>	<u>437,119</u>	<u>188,650</u>	<u>426,933</u>	<u>427,169</u>	<u>442,300</u>
Other Financing Uses (Sources)								
Fund Balance	168,334	(14,320)	2,650	(241,324)	18,045	(238,433)	(225,169)	(240,300)
Beginning Fund Balance	<u>578,444</u>	<u>746,778</u>	<u>732,458</u>	<u>735,108</u>	<u>493,784</u>	<u>511,829</u>	<u>511,829</u>	<u>286,660</u>
Ending Fund Balance	<u>\$ 746,778</u>	<u>\$ 732,458</u>	<u>\$ 735,108</u>	<u>\$ 493,784</u>	<u>\$ 511,829</u>	<u>\$ 273,396</u>	<u>\$ 286,660</u>	<u>\$ 46,360</u>

**City of Bloomfield Hills
2013-2014 Local Road Fund Budget
Summary**

	Actual <u>2011-2012</u>	Amended Budget <u>2012-2013</u>	Estimated <u>2012-2013</u>	Approved Budget <u>2013-2014</u>
Revenues				
Licenses & Permits	10,654	10,000	10,000	10,000
State Sources	94,792	88,000	93,000	93,000
Interest Income	2,098	-	-	-
Transfers In	<u>99,611</u>	<u>85,000</u>	<u>99,500</u>	<u>99,000</u>
Total Revenue	207,155	183,000	202,500	202,000
Expenditures				
Public Works	198,965	268,100	223,071	345,350
Other Financing Uses (Sources)				
Fund Balance	<u>8,190</u>	<u>(85,100)</u>	<u>(20,571)</u>	<u>(143,350)</u>
Beginning Fund Balance	<u>271,147</u>	<u>279,337</u>	<u>279,337</u>	<u>258,766</u>
Ending Fund Balance	<u>\$ 279,337</u>	<u>\$ 194,237</u>	<u>\$ 258,766</u>	<u>\$ 115,416</u>

**City of Bloomfield Hills
2013-2014 Local Road Fund Revenues**

		<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Estimated</u> <u>2012-2013</u>	<u>Approved</u> <u>Budget</u> <u>2013-2014</u>
<u>Revenues</u>					
Licenses & Permits					
203-000-636.10	Metro Act Revenue	\$ 10,654	\$ 10,000	\$ 10,000	\$ 10,000
	Total Licenses & Permits	10,654	10,000	10,000	10,000
State Sources					
203-000-546.00	State Gas & Weight Taxes	94,792	88,000	93,000	93,000
	Total State Sources	94,792	88,000	93,000	93,000
203-000-665.00	Interest Income	2,098	-	-	-
Other Financing Sources					
203-000-583.10	Transfer In - Major Street	99,611	85,000	99,500	99,000
203-000-699.00	Fund Balance	-	85,100	20,571	143,350
	Total Other Financing Sources	99,611	170,100	120,071	242,350
	Total Revenue	\$ 207,155	\$ 268,100	\$ 223,071	\$ 345,350

**City of Bloomfield Hills
2013-2014 Local Road Fund Expenditures**

		<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Estimated 2012-2013</u>	<u>Approved Budget 2013-2014</u>
Expenditures					
Admin and Engineering					
203-482-800.00	Administration Fee	\$ 9,469	\$ 9,000	\$ 9,300	9,300
203-482-818.00	Engineering Fees	-	-	-	20,000
	Total Admin and Engineering	\$ 9,469	9,000	9,300	29,300
Routine Maintenance					
203-463-774.00	Dust Control	13,397	16,000	15,000	16,000
203-463-776.00	Gravel, Sand, and Slag	3,530	3,500	3,500	3,500
203-463-777.00	Asphalt and Cold Patch	1,797	2,500	2,500	2,000
203-463-778.00	Basins, Grates, & Covers	140	-	-	150
203-463-779.00	Materials and Supplies	170	300	300	300
203-463-817.00	Repairs and Maint Labor	52,270	80,000	53,000	55,000
203-463-941.00	Sealing Cracks and Joints	1,577	2,500	2,500	2,500
203-463-942.00	Equipment Rental	46,300	80,000	56,415	60,000
203-463-943.00	Bridge/Culvert Inspections	-	-	-	7,500
203-463-956.00	Miscellaneous	107	-	-	-
	Total Routine Maintenance	119,288	184,800	133,215	146,950
Traffic Services					
203-474-771.00	Traffic Signs and Posts	748	1,500	803	3,000
203-474-779.00	Materials and Supplies	-	-	-	-
203-474-817.00	Repairs and Maint Labor	-	-	-	-
203-474-923.00	Traffic Signal Maintenance	1,555	1,600	1,600	1,600
203-474-927.00	Road Striping, Crosswalks, Etc	-	3,500	3,500	-
203-474-942.00	Equipment Rental	-	-	-	-
	Total Traffic Services	2,303	6,600	5,903	4,600
Winter Maintenance					
203-478-780.00	Winter Maint - Salt and Sand	29,203	40,000	35,356	40,000
203-478-817.00	Winter R&M Labor	5,007	8,000	5,000	5,000
203-478-942.00	Winter Maint Equipment Rentc	17,682	18,000	18,000	18,000
	Total Winter Maintenance	51,892	66,000	58,356	63,000
Construction					
203-451-803.01	Paving Engineering	-	500	15,097	-
203-451-803.02	Bridge Repair/Construction	-	-	-	-
203-451-803.05	Trowbridge Farms Sad-Engineer	60	1,200	1,200	1,500
203-451-803.06	Gravel Road Maintenance	-	-	-	-
	Total Construction	60	1,700	16,297	1,500
Transfers Out					
203-965-963.00	Transfer Out - Construction	15,953	-	-	100,000
	Total Transfers Out	15,953	-	-	100,000
	Total Expenditures	\$ 198,965	\$ 268,100	\$ 223,071	\$ 345,350

**City of Bloomfield Hills
Local Road Fund Summary
Historical Financial Operations**

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Estimated 2012-2013	Approved Budget 2013-2014
Revenues								
Licenses & Permits	10,265	10,509	10,766	9,903	10,654	10,000	10,000	10,000
State Sources	93,995	91,659	90,198	91,537	94,792	88,000	93,000	93,000
Interest Income	74,043	15,214	1,775	745	2,098	-	-	-
Transfers In	170,900	95,989	94,283	95,644	99,611	85,000	99,500	99,000
Total Revenue	349,203	213,371	197,022	197,829	207,155	183,000	202,500	202,000
Expenditures								
Public Works	229,146	432,503	293,166	394,805	183,012	268,100	223,071	245,350
Transfers Out	-	-	-	-	15,953	-	-	100,000
Total Expenditures	229,146	432,503	293,166	394,805	198,965	268,100	223,071	345,350
Other Financing Uses (Sources)								
Fund Balance	120,057	(219,132)	(96,144)	(196,976)	8,190	(85,100)	(20,571)	(143,350)
Beginning Fund Balance	<u>663,342</u>	<u>783,399</u>	<u>564,267</u>	<u>468,123</u>	<u>271,147</u>	<u>279,337</u>	<u>279,337</u>	<u>258,766</u>
Ending Fund Balance	<u>\$ 783,399</u>	<u>\$ 564,267</u>	<u>\$ 468,123</u>	<u>\$ 271,147</u>	<u>\$ 279,337</u>	<u>\$ 194,237</u>	<u>\$ 258,766</u>	<u>\$ 115,416</u>



DRUG FORFEITURE FUND

The Drug Forfeiture Fund is used to account for money or property that has been seized by the Public Safety Department from individuals involved in the violation of controlled substance statutes. Authorized expenditures include expenses of seizure, forfeiture and sale of property. The balance remaining is only to be used to enhance drug law enforcement efforts.

DRUG FORFEITURE REVENUE

No revenues were budgeted for 2013-2014, as there is adequate fund balance to offset budgeted expense.

DRUG FORFEITURE EXPENDITURES

Budgeted expenditures consist of \$1,000 in authorized public safety supplies.

**City of Bloomfield Hills
2013-2014 Drug Forfeiture Fund Budget
Summary**

	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Estimated 2012-2013</u>	<u>Approved Budget 2013-2014</u>
Revenues				
State Sources	\$ 3,653	\$ 725	\$ 2,940	\$ -
Investment Earnings	43	-	-	-
Total Revenue	<u>3,696</u>	<u>725</u>	<u>2,940</u>	<u>-</u>
Expenditures				
Public Safety	<u>6,339</u>	<u>725</u>	<u>(1,724)</u>	<u>1,000</u>
Total Expenditures	<u>6,339</u>	<u>725</u>	<u>(1,724)</u>	<u>1,000</u>
Other Financing Uses (Sources)				
Fund Balance	(2,643)	-	4,664	(1,000)
Beginning Fund Balance	<u>5,020</u>	<u>2,377</u>	<u>2,377</u>	<u>7,041</u>
Ending Fund Balance	<u>\$ 2,377</u>	<u>\$ 2,377</u>	<u>\$ 7,041</u>	<u>\$ 6,041</u>

**City of Bloomfield Hills
2013-2014 Drug Forfeiture Fund Revenues**

		<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Estimated 2012-2013</u>	<u>Approved Budget 2013-2014</u>
<u>Revenues</u>					
State Sources					
265-000-682.00	Drug Seizure Monies	\$ 3,653	\$ 725	\$ 2,940	\$ -
Investment Earnings					
265-000-665.00	Interest Income	43	-	-	-
Other Financing Sources					
265-000-699.00	Fund Balance	<u>2,643</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	Total Revenue	<u>\$ 6,339</u>	<u>\$ 725</u>	<u>\$ 2,940</u>	<u>\$ 1,000</u>

**City of Bloomfield Hills
2013-2014 Drug Forfeiture Fund Expenditures**

<u>Expenditures</u>		<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Estimated 2012-2013</u>	<u>Approved Budget 2013-2014</u>
Public Safety					
265-333-750.00	PS Enforcement Supplies	\$ -	\$ 25	\$ (5,060)	\$ 1,000
265-333-753.00	Drug Enforcement Expenses	-	-	3,336	-
265-333-823.00	Animal Control/Care	755	500	-	-
265-333-956.00	Miscellaneous Expense	264	200	-	-
265-900-982.02	Cap-PS Computers	<u>5,320</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Public Safety	<u>6,339</u>	<u>725</u>	<u>(1,724)</u>	<u>1,000</u>
	Total Expenditures	<u>\$ 6,339</u>	<u>\$ 725</u>	<u>\$ (1,724)</u>	<u>\$ 1,000</u>

**City of Bloomfield Hills
Drug Forfeiture Fund Summary
Historical Financial Operations**

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Estimated 2012-2013	Approved Budget 2013-2014
Revenues								
Federal & State Sources	\$ 15,478	\$ 186	\$ -	\$ 4,796	\$ 3,653	\$ 725	\$ 2,940	\$ -
Investment Earnings	455	9	-	-	43	-	-	-
Total Revenue	15,933	195	-	4,796	3,696	725	2,940	-
Expenditures								
Public Works	10,206	-	-	-	-	-	-	-
Public Safety	5,868	257	-	482	6,339	725	(1,724)	1,000
Total Expenditures	16,074	257	-	482	6,339	725	(1,724)	1,000
Other Financing Uses (Sources)								
Fund Balance	(141)	(62)	-	4,314	(2,643)	-	4,664	(1,000)
Beginning Fund Balance	909	768	706	706	5,020	2,377	2,377	7,041
Ending Fund Balance	\$ 768	\$ 706	\$ 706	\$ 5,020	\$ 2,377	\$ 2,377	\$ 7,041	\$ 6,041



GENERAL OBLIGATION DEBT SERVICE FUND

The General Obligation Debt Service Fund pays for the general obligation debt issued by or on behalf of the City of Bloomfield Hills. Currently, this fund is accounting for the payments of principal and interest for two road bond issues, the May, 2007 issue for \$3,000,000 and the March, 2010 issue for \$4,000,000. These debt obligations, with interest, now total approximately \$7,119,750 and will be paid off in 2018 and 2024 respectively.

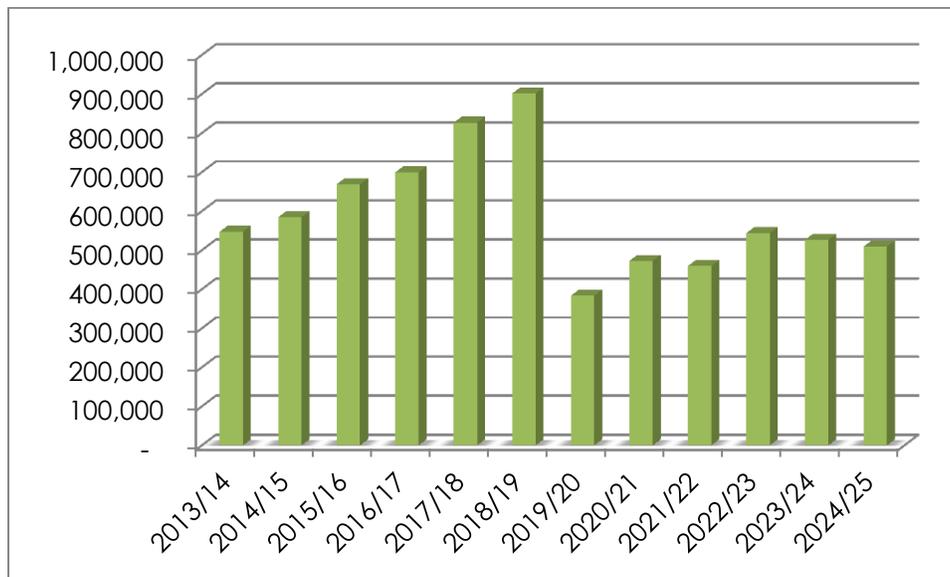
GENERAL OBLIGATION DEBT SERVICE REVENUE

A transfer of \$548,094 from the General Fund is necessary to meet debt requirements. A small amount of \$200 of this fund's Fund Balance will be used to balance the budget. This will leave \$163 in Fund Balance.

GENERAL OBLIGATION DEBT SERVICE EXPENDITURES

Expenditures in this fund are budgeted to be \$547,000 in 2013/2014. These expenditures are for the payment of principal and interest on two bond issues for road construction. The following is a detail of debt payments for the two bond issues totaling \$7,000,000. The 2007 bond issue will be paid off in 2018/2019. The 2010 bond issue will be paid off in 2024/2025.

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Totals
\$3,000,000 Bonds - 2007														
Interest	91,375	81,375	70,375	58,375	43,188	26,500	9,500							380,688
Principal	250,000	250,000	300,000	300,000	350,000	400,000	500,000							2,350,000
														2,730,688
\$4,000,000 Bonds - 2010														
Interest	117,625	115,625	113,625	110,375	105,875	99,875	91,813	83,000	72,250	59,250	43,750	26,250	8,750	1,048,063
Principal	100,000	100,000	100,000	200,000	200,000	300,000	300,000	300,000	400,000	400,000	500,000	500,000	500,000	3,900,000
														4,948,063
Total	559,000	547,000	584,000	668,750	699,063	826,375	901,313	383,000	472,250	459,250	543,750	526,250	508,750	7,678,751



City of Bloomfield Hills
3,000,000 Debt

Fiscal Year	Principal	Rate	Interest	Total Principal & Interest
2007/08	\$0	0.00%	\$112,177.08	\$112,177.08
2008/09	\$0	0.00%	\$122,375.00	\$122,375.00
2009/10	\$200,000	4.00%	\$118,375.00	\$318,375.00
2010/11	\$200,000	4.00%	\$110,375.00	\$310,375.00
2011/12	\$250,000	4.00%	\$101,375.00	\$351,375.00
2012/13	\$250,000	4.00%	\$91,375.00	\$341,375.00
2013/14	\$250,000	4.00%	\$81,375.00	\$331,375.00
2014/15	\$300,000	4.00%	\$70,375.00	\$370,375.00
2015/16	\$300,000	4.00%	\$58,375.00	\$358,375.00
2016/17	\$350,000	5.25%	\$43,187.50	\$393,187.50
2017/18	\$400,000	3.75%	\$26,500.00	\$426,500.00
2018/19	\$500,000	3.80%	\$9,500.00	\$509,500.00
	<u>\$3,000,000</u>		<u>\$945,364.58</u>	<u>\$3,945,364.58</u>

**City of Bloomfield Hills
4,000,000 Debt**

Fiscal Year	Principal	Rate	Interest	Total Principal & Interest
2010/11	\$0	0.000%	\$125,651.04	\$125,651.04
2011/12	\$100,000	2.000%	\$119,625.00	\$219,625.00
2012/13	\$100,000	2.000%	\$117,625.00	\$217,625.00
2013/14	\$100,000	2.000%	\$115,625.00	\$215,625.00
2014/15	\$100,000	2.000%	\$113,625.00	\$213,625.00
2015/16	\$200,000	2.250%	\$110,375.00	\$310,375.00
2016/17	\$200,000	2.250%	\$105,875.00	\$305,875.00
2017/18	\$300,000	2.500%	\$99,875.00	\$399,875.00
2018/19	\$300,000	2.875%	\$91,812.50	\$391,812.50
2019/20	\$300,000	3.000%	\$83,000.00	\$383,000.00
2020/21	\$400,000	3.125%	\$72,250.00	\$472,250.00
2021/22	\$400,000	3.375%	\$59,250.00	\$459,250.00
2022/23	\$500,000	3.500%	\$43,750.00	\$543,750.00
2023/24	\$500,000	3.500%	\$26,250.00	\$526,250.00
2024/25	\$500,000	3.500%	\$8,750.00	\$508,750.00
	<u>\$4,000,000</u>		<u>\$1,293,338.54</u>	<u>\$5,293,338.54</u>

**City of Bloomfield Hills
2013-2014 General Obligation Debt Fund
Summary**

	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Estimated 2012-2013</u>	<u>Approved Budget 2013-2014</u>
Revenues				
Transfer In	\$ 571,000	\$ 558,239	\$ 558,239	\$ 547,731
Total Revenue	571,000	558,239	558,239	547,731
Expenditures				
Debt Service-Principal & Interest	571,931	560,000	559,931	547,931
Total Expenditures	571,931	560,000	559,931	547,931
Other Financing Uses (Sources)				
Fund Balance	(931)	(1,761)	(1,692)	(200)
Beginning Fund Balance	<u>2,986</u>	<u>2,055</u>	<u>2,055</u>	<u>363</u>
Ending Fund Balance	<u>\$ 2,055</u>	<u>\$ 294</u>	<u>\$ 363</u>	<u>\$ 163</u>

**City of Bloomfield Hills
2013-2014 General Obligation Debt Fund Revenues**

		<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Estimated</u> <u>2012-2013</u>	<u>Approved</u> <u>Budget</u> <u>2013-2014</u>
<u>Revenues</u>					
Other Financing Sources					
301-000-581.00	Transfer from General Fund	571,000	558,239	558,239	547,731
301-000-699.00	Fund Balance	931	1,761	1,692	200
	Total Other Financing Sources	<u>571,931</u>	<u>560,000</u>	<u>559,931</u>	<u>547,931</u>
	Total Revenues	<u>\$ 571,931</u>	<u>\$ 560,000</u>	<u>\$ 559,931</u>	<u>\$ 547,931</u>

**City of Bloomfield Hills
2013-2014 General Obligation Debt Fund Expenditures**

		<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Estimated</u> <u>2012-2013</u>	<u>Approved</u> <u>Budget</u> <u>2013-2014</u>
<u>Expenditures</u>					
Principal & Interest Payments					
301-905-991.11	Principal - 2007 Road Bonds	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
301-905-991.15	Principal - 2010 Road Bonds	100,000	100,000	100,000	100,000
301-905-995.11	Interest - 2007 Road Bonds	101,375	91,375	91,375	81,375
301-905-995.15	Interest - 2010 Road Bonds	119,625	117,625	117,625	115,625
301-905-992.01	Issuance Cost and Other	-	-	-	-
301-905-999.11	Paying Agent Fees - 2007 Road Bonds	431	500	431	431
301-905-999.15	Paying Agent Fees - 2010 Road Bonds	500	500	500	500
	Total	<u>571,931</u>	<u>560,000</u>	<u>559,931</u>	<u>547,931</u>
	Total Expenditures	<u>\$ 571,931</u>	<u>\$ 560,000</u>	<u>\$ 559,931</u>	<u>\$ 547,931</u>

**City of Bloomfield Hills
General Obligation Debt Fund Summary
Historical Financial Operations**

	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Actual 2009-2010</u>	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2011-2012</u>	<u>Estimated 2012-2013</u>	<u>Approved Budget 2012-2013</u>
Revenue								
Interest	\$ 56,113	\$ 7,283	\$ 1,476	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	<u>1,343,750</u>	<u>900,000</u>	<u>325,226</u>	<u>430,838</u>	<u>571,000</u>	<u>558,239</u>	<u>558,239</u>	<u>547,731</u>
Total Revenue	<u>1,399,863</u>	<u>907,283</u>	<u>326,702</u>	<u>430,838</u>	<u>571,000</u>	<u>558,239</u>	<u>558,239</u>	<u>547,731</u>
Expenditure								
Debt Service - Principal & Interest	<u>1,338,195</u>	<u>1,479,969</u>	<u>319,747</u>	<u>436,665</u>	<u>571,931</u>	<u>560,000</u>	<u>559,931</u>	<u>547,931</u>
Total Expenditures	<u>1,338,195</u>	<u>1,479,969</u>	<u>319,747</u>	<u>436,665</u>	<u>571,931</u>	<u>560,000</u>	<u>559,931</u>	<u>547,931</u>
Other Financing Uses (Sources)								
Fund Balance	<u>61,668</u>	<u>(572,686)</u>	<u>6,955</u>	<u>(5,827)</u>	<u>(931)</u>	<u>(1,761)</u>	<u>(1,692)</u>	<u>(200)</u>
Beginning Fund Balance	<u>512,876</u>	<u>574,544</u>	<u>1,858</u>	<u>8,813</u>	<u>2,986</u>	<u>2,055</u>	<u>2,055</u>	<u>363</u>
Ending Fund Balance	<u>\$ 574,544</u>	<u>\$ 1,858</u>	<u>\$ 8,813</u>	<u>\$ 2,986</u>	<u>\$ 2,055</u>	<u>\$ 294</u>	<u>\$ 363</u>	<u>\$ 163</u>



WATER & SEWER FUND

In 2004, the City Commission established a Water & Sewer Fund to account for related revenue and expenditures. This was precipitated by the many requirements imposed by the Short Term Corrective Action Plan (STCAP) as well as the new Federal Mandates for the safety and security of our water & sewer system. This is an enterprise fund that generates its revenue by charging fees for services and issuing debt. The fees and charges are designated to recover costs, including costs such as debt service, water and sewer system maintenance and repairs, and depreciation.

In 2008, the City became a customer of the South Oakland County Water Authority (SOCWA). The City purchases its sewer capacity through the Detroit Water & Sewer Department. Both systems are operated and maintained under contract with the Oakland County Water Resources Commission.

WATER & SEWER REVENUE

The utility billing and collection for water and sewer usage is contracted to Oakland County. In addition to this billing revenue, the City charges water and sewer tap fees to developers, for new home construction. These tap fees are expected to generate \$33,500 in revenues for 2013/2014.

WATER & SEWER EXPENSES

The City continues to repair and rehabilitate its infrastructure as well as make necessary safety improvements. The Short-Term Corrective Action Plan (STCAP), which phases in the court ordered repairs/improvements to our sewer system, is on track. All water and sanitary sewer systems will be evaluated and repaired in conjunction with our road construction projects.

Long Term Debt

The City has contractual obligations that are the result of the County issuance of bonds on the City's behalf. Proceeds from the County bonds provided financing for various drain projects. The City also has obligated bonds to the Michigan State Revolving Loan Fund. In addition, the City issued debt in 2009 to fund Water and Sewer system improvements that were needed in order to enter into agreement with the Southeastern Oakland County Water Authority

(SOCWA). The total outstanding debt principal and interest owed for fiscal years 2012-2017 are \$1,788,493 and \$163,481, respectively. Annual debt payments are detailed below.

Year	Principal Payment	Interest Payment	Total
2012	267,973	46,428	314,401
2013	272,344	39,988	312,332
2014	292,602	32,828	325,430
2015	321,573	24,485	346,058
2016	331,573	14,865	346,438
2017	302,428	4,887	307,315
Total	1,788,493	163,481	1,951,974

Transfer Out

A \$200,000 transfer is budgeted from the Water and Sewer Fund to the Road Construction Fund for water and sewer projects completed as part of the Road Improvement Program for Orchard Ridge North.

**City of Bloomfield Hills
2013-2014 Water and Sewer Fund Budget
Summary**

	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Estimated 2012-2013</u>	<u>Approved Budget 2013-2014</u>
venues				
Operations	\$ 4,127,161	\$ 3,290,000	\$ 3,300,000	\$ 4,069,488
Tap Fees	49,500	65,500	65,500	33,000
Investment Earnings	3,439	500	2,332	5,737
Total Revenue	<u>4,180,100</u>	<u>3,356,000</u>	<u>3,367,832</u>	<u>4,108,225</u>
enses				
Cost of Water	1,536,101	1,360,287	1,360,287	1,597,545
Cost of Sewage Treatment	832,410	950,000	950,000	988,000
Operations and maintenance	51,533	52,100	52,100	335,000
General & Administrative	373,422	443,000	286,000	394,550
Interest Expense	50,252	41,700	42,047	32,900
Depreciation	216,001	190,000	190,000	210,000
Capital Outlay	(125,620)	(719,000)	(719,000)	(200,000)
Transfers	<u>125,620</u>	<u>765,328</u>	<u>765,328</u>	<u>200,000</u>
Total Expenses	<u>3,059,719</u>	<u>3,083,415</u>	<u>2,926,762</u>	<u>3,557,995</u>
cess of Revenue Over (Under) Expenses	1,120,381	272,585	441,070	550,230
† Assets-Beginning of Year	<u>5,685,857</u>	<u>6,806,238</u>	<u>6,806,238</u>	<u>7,247,308</u>
† Assets-End of Year	<u>\$ 6,806,238</u>	<u>\$ 7,078,823</u>	<u>\$ 7,247,308</u>	<u>\$ 7,797,538</u>

**City of Bloomfield Hills
2013-2014 Water and Sewer Fund Revenues**

		<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Estimated</u> <u>2012-2013</u>	<u>Approved</u> <u>Budget</u> <u>2013-2014</u>
Revenues					
Operations					
592-000-451.00	Water	\$ 2,506,669	\$ 2,162,000	\$ 2,162,000	\$ 2,606,936
592-536-675.00	Operations - Water	(308,689)	(412,000)	(412,000)	(428,480)
592-000-451.10	Sewer	2,057,431	1,700,000	1,700,000	2,057,432
592-537-675.10	Operations - Sewer	(128,250)	(160,000)	(150,000)	(166,400)
592-537-640.00	Sewer Treatment Charges	-	-	-	-
	Total Operations	<u>4,127,161</u>	<u>3,290,000</u>	<u>3,300,000</u>	<u>4,069,488</u>
Tap Fees					
592-000-625.00	Water Tap Fees	22,500	32,500	32,500	15,000
592-000-625.10	Sewer Tap Fees	<u>27,000</u>	<u>33,000</u>	<u>33,000</u>	<u>18,000</u>
	Total Tap Fees	49,500	65,500	65,500	33,000
Investment Earnings					
592-000-665.00	Interest Income	2,042	500	500	2,000
592-536-665.00	Water Interest Earnings	-	-	-	-
592-537-665.00	Sewer Interest Earnings	<u>1,397</u>	-	<u>1,832</u>	<u>3,737</u>
	Total Investment Earnings	3,439	500	2,332	5,737
592-000-695.00	Proceeds From Bond Sale	-	-	-	-
	Total Revenues	<u>\$ 4,180,100</u>	<u>\$ 3,356,000</u>	<u>\$ 3,367,832</u>	<u>\$ 4,108,225</u>

**City of Bloomfield Hills
2013-2014 Water and Sewer Fund Expenses**

		<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Estimated</u> <u>2012-2013</u>	<u>Approved</u> <u>Budget</u> <u>2013-2014</u>
Expenses					
Water Administration					
592-536-760.00	General	\$ 101,969	\$ 171,000	\$ 171,000	\$ 179,550
592-536-944.00	Purchases	1,536,101	1,360,287	1,360,287	1,597,545
592-536-956.00	Miscellaneous	(275,564)	46,000	(120,000)	(10,000)
592-536-969.00	Depreciation	216,001	190,000	190,000	210,000
	Total Water Administration	<u>1,578,507</u>	<u>1,767,287</u>	<u>1,601,287</u>	<u>1,977,095</u>
Sewer Administration					
592-537-760.10	General	80,113	125,000	125,000	125,000
592-537-946.00	Disposal Charges	832,410	950,000	950,000	988,000
592-537-956.00	Miscellaneous	166,903	101,000	110,000	100,000
	Total Sewer Administration	<u>1,079,426</u>	<u>1,176,000</u>	<u>1,185,000</u>	<u>1,213,000</u>
Capital Outlay					
592-451-803.00	Construction	(125,620)	(719,000)	(719,000)	(200,000)
	Total Construction	<u>(125,620)</u>	<u>(719,000)</u>	<u>(719,000)</u>	<u>(200,000)</u>
Operation and Maintenance					
592-447-818.04	Short-term Correct. Action Plan	29,202	37,000	37,000	70,000
592-451-803.01	Engineering	7,286	-	-	-
592-451-970.01	Sewer Inspections	15,045	9,500	9,500	-
592-451-970.02	Sewer - Manhole Rehab	-	5,000	5,000	25,000
592-451-970.03	Sewer Rehab	-	-	-	240,000
592-451-972.00	Water System Improvements	-	-	-	-
592-451-972.02	Prv/Upsize Water Mains	-	600	600	-
	Total Operations and Maintenc	<u>51,533</u>	<u>52,100</u>	<u>52,100</u>	<u>335,000</u>
Interest Expense					
592-536-665.00	Water Interest Expense	3,287	-	347	-
592-248-731.00	Bank Fees and Charges	615	300	300	-
592-482-999.02	Issuance Cost and Other	481	1,200	1,200	-
592-905-995.13	Bond Interest Expense	45,870	40,200	40,200	32,900
	Total Administrative	<u>50,252</u>	<u>41,700</u>	<u>42,047</u>	<u>32,900</u>
Transfers Out					
592-965-965.00	Transfers Out - Road Constructor	125,620	765,328	765,328	200,000
592-000-962.00	Transfers Out - Oakland County	300,000	-	-	-
	Total Transfers Out	<u>425,620</u>	<u>765,328</u>	<u>765,328</u>	<u>200,000</u>
	Total Expenses	<u>\$ 3,059,719</u>	<u>\$ 3,083,415</u>	<u>\$ 2,926,762</u>	<u>\$ 3,557,995</u>

**City of Bloomfield Hills
Water and Sewer Fund Summary
Historical Financial Operations**

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Estimated 2012-2013	Approved Budget 2013-2014
Revenue						
Operations	\$3,990,259	\$3,819,931	\$4,127,161	\$3,290,000	\$3,300,000	\$4,069,488
Other Intergovernmental - Oak County	216,657	-	-	-	-	-
Tap Fees	123,805	65,500	49,500	65,500	65,500	33,000
Investment Earnings	2,100	8,478	3,439	500	2,332	5,737
Proceeds From Bond Sale	-	-	-	-	-	-
Total Revenue	<u>4,332,821</u>	<u>3,893,909</u>	<u>4,180,100</u>	<u>3,356,000</u>	<u>\$3,367,832</u>	<u>4,108,225</u>
Expenditure						
Cost of Water	2,444,291	2,075,992	1,536,101	1,360,287	1,360,287	1,597,545
Cost of Sewer	1,190,198	1,312,168	832,410	950,000	950,000	988,000
Operations and Maintenance	-	-	51,533	52,100	52,100	335,000
General & Administrative	78,143	46,392	373,422	443,000	286,000	394,550
Interest Expense	-	-	50,252	41,700	42,047	32,900
Depreciation	-	-	216,001	190,000	190,000	210,000
Capital Outlay	156,285	(588,091)	(125,620)	(719,000)	(719,000)	(200,000)
Transfers	-	602,674	125,620	765,328	765,328	200,000
Total Expenditures	<u>3,868,917</u>	<u>3,449,135</u>	<u>3,059,719</u>	<u>3,083,415</u>	<u>2,926,762</u>	<u>3,557,995</u>
Excess of Revenue Over (Under) Expenditures	<u>463,904</u>	<u>444,774</u>	<u>1,120,381</u>	<u>272,585</u>	<u>441,070</u>	<u>550,230</u>
Beginning Fund Balance	<u>4,777,179</u>	<u>5,241,083</u>	<u>5,685,857</u>	<u>6,806,238</u>	<u>6,806,238</u>	<u>7,247,308</u>
Ending Fund Balance	<u>\$ 5,241,083</u>	<u>\$ 5,685,857</u>	<u>\$ 6,806,238</u>	<u>\$ 7,078,823</u>	<u>\$ 7,247,308</u>	<u>\$ 7,797,538</u>



ROAD CONSTRUCTION FUND

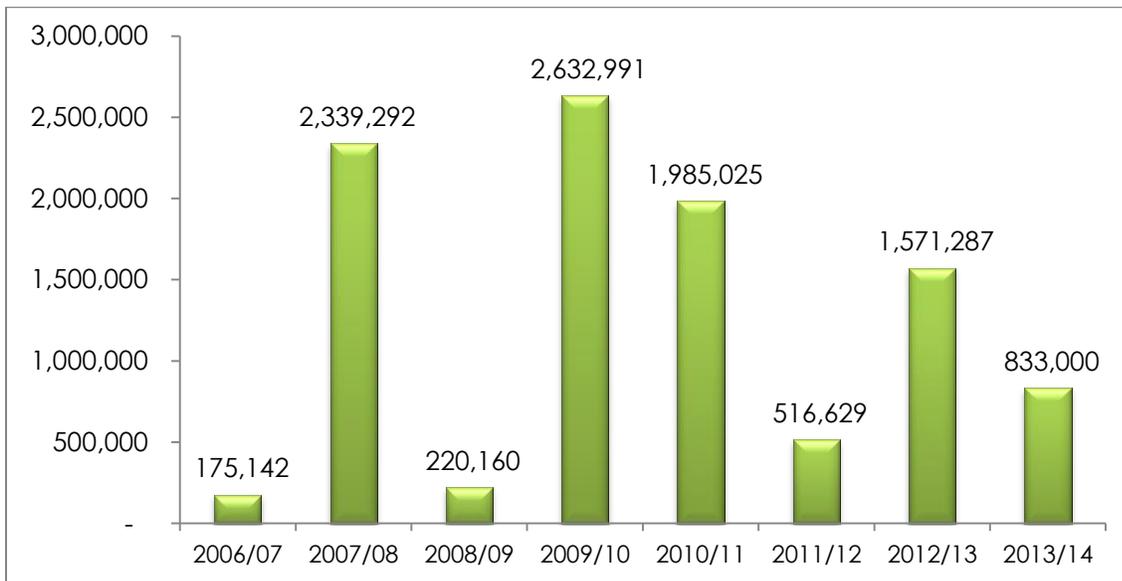
The Road Construction Fund was established in 2007 to account for significant repairs and replacement of our City Roads. In order to fund these major road projects, in May, 2007, the City issued its first Capital Improvement Road Bonds in the amount of \$3,000,000 and in March, 2010, the City issued its second Road Bonds in the amount of \$4,000,000.

Roads that have been repaired/replaced/improved under this program are the following:

- 2007 – Charing Cross, Church Rd., Edgemere Ct., Hammond Ct., Hillwood Ct., Hillwood Dr., Lone Pine Hill and Orchard Ridge.
- 2008 – Bloomfield Hills Parkway
- 2009 – Barden Rd., Guilford Rd., Keswick Rd. and Vaughan Rd. / Long Lake Rd. intersection.
- 2010/2011 - Brady Lane (partial), Cranbrook Ct., Cranbrook Rd. (north), Linda Ct., Linda Knoll, Linda Lane and Lone Pine Rd.
- 2011/2012 - Conge Road
- 2012/2013 - Epping Lane and S. Kensington Road
- 2013/2014 – Orchard Ridge North (under construction)

The City has been funding certain road projects/repairs/improvements with the help of a dedicated millage of .35 mills. This translates to approximately \$250,000 in tax revenue for 2013/2014.

Below is a history of funds spent on City roads.



**City of Bloomfield Hills
2013-2014 Road Construction Fund Budget
Summary**

	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Estimated 2012-2013</u>	<u>Approved Budget 2013-2014</u>
Revenues				
Property Tax Revenue (.35)	\$ 259,702	\$ 247,501	\$ 247,501	\$ 251,138
Investment Earnings	2,126	-	-	-
Other Revenue	20,000	-	-	31,000
Transfers In	157,144	1,392,661	1,392,661	519,000
Total Revenue	<u>438,972</u>	<u>1,640,162</u>	<u>1,640,162</u>	<u>801,138</u>
Expenditures				
Capital Outlay	<u>516,629</u>	<u>1,571,287</u>	<u>1,571,287</u>	<u>833,000</u>
Total Expenditures	<u>516,629</u>	<u>1,571,287</u>	<u>1,571,287</u>	<u>833,000</u>
Other Financing Uses (Sources)				
Fund Balance	(77,657)	68,875	68,875	(31,862)
Beginning Fund Balance	<u>77,657</u>	<u>-</u>	<u>-</u>	<u>68,875</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 68,875</u>	<u>\$ 68,875</u>	<u>\$ 37,013</u>

**City of Bloomfield Hills
2013-2014 Road Construction Fund Revenues**

		<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Estimated 2012-2013</u>	<u>Approved Budget 2013-2014</u>
Revenues					
Property Tax Revenues					
450-000-403.00	Property Tax Revenues (.35)	\$ 259,702	\$ 247,501	\$ 247,501	\$ 251,138
	Total Property Tax Revenues	259,702	247,501	247,501	251,138
Investment Earnings					
450-000-665.00	Interest Income	2,126	-	-	-
	Total Investment Earnings	2,126	-	-	-
Other Revenue					
450-000-618.00	Tri-Party Funds	20,000	-	-	31,000
	Total Other Revenue	20,000	-	-	31,000
Other Financing Sources					
450-000-581.00	Transfers In - General Fund	15,571	425,000	425,000	25,000
450-000-583.00	Transfers In-Local Street Fund	15,953	-	-	100,000
450-000-583.10	Tranfers In-Major Street Fund	-	202,333	202,333	194,000
450-000-583.20	Transfers In - Water & Sewer Fund	125,620	765,328	765,328	200,000
450-000-699.00	Fund Balance	77,657	-	-	31,862
	Total Other Financing Sources	234,801	1,392,661	1,392,661	550,862
	Total Revenue	<u>\$ 516,629</u>	<u>\$ 1,640,162</u>	<u>\$ 1,640,162</u>	<u>\$ 833,000</u>

**City of Bloomfield Hills
2013-2014 Road Construction Fund Expenditures**

<u>Expenditures</u>		<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Estimated 2012-2013</u>	<u>Approved Budget 2013-2014</u>
Capital Outlay					
450-451-803.00	Paving Construction	\$ -	\$ -	\$ -	\$ -
450-451-803.01	Paving Project Engineering	3,821	-	-	-
450-452-804.07	Engineering-2010	3,220	-	-	-
450-452-804.09	Engineering-2012	3,747	-	-	-
450-453-803.10	Construction-Conge	40,538	-	-	-
450-453-803.11	Construction-Epping	199,310	51,375	51,375	
450-453-803.16	Construction-Kensington	63,714	1,160,882	1,160,882	
450-453-803.12	Construction-Orchard Ridge North	-	125,000	125,000	721,000
450-453-804.10	Engineering-Conge	26,246	-	-	
450-453-804.11	Engineering-Epping	66,017	8,000	8,000	
450-453-804.16	Engineering-Kensington	110,016	126,030	126,030	
450-453-804.12	Engineering-Orchard Ridge North	-	100,000	100,000	112,000
	Total Capital Outlay	<u>516,629</u>	<u>1,571,287</u>	<u>1,571,287</u>	<u>833,000</u>
	Total Expenditures	<u>\$ 516,629</u>	<u>\$ 1,571,287</u>	<u>\$ 1,571,287</u>	<u>\$ 833,000</u>

City of Bloomfield Hills Road Construction Fund Summary Historical Financial Operations

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Estimated 2012-2013	Approved Budget 2012-2013
Revenue								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ 259,702.00	247,501	\$247,501	\$251,138
Investment Earnings	99,088	10,369	1,624	1,764	2,126	-	-	-
Other Revenue	-	-	-	-	20,000	-	-	31,000
Transfers In	-	444,267	296,136	872,174	157,144	1,392,661	1,392,661	519,000
Proceeds from Bond Sale	-	-	4,000,000	-	-	-	-	-
Total Revenue	99,088	454,636	\$4,297,760	\$873,938	\$ 438,972.00	1,640,162	\$1,640,162	\$801,138
Expenditure								
Capital Outlay	2,336,262	662,230	2,579,822	2,857,030	516,630	1,571,287	1,571,287	833,000
Debt Service	3,030	2,197	53,169	169	-	-	-	-
Total Expenditures	2,339,292	664,427	2,632,991	2,857,199	516,630	1,571,287	1,571,287	833,000
Other Financing Uses (Sources)								
Fund Balance	(2,240,204)	(209,791)	1,664,769	(1,983,261)	(77,658)	68,875	68,875	(31,862)
Beginning Fund Balance	2,846,145	605,941	396,150	2,060,919	77,658	-	-	68,875
Ending Fund Balance	\$ 605,941	\$ 396,150	\$ 2,060,919	\$ 77,658	\$ -	\$ 68,875	\$ 68,875	\$ 37,013

City of Bloomfield Hills

Glossary

Accrual Accounting – A method of accounting in which revenues are recognized in the period in which they are earned, and expenditures are recognized in the period in which they are incurred.

Agency Fund – Accounts for assets held by the City in a trustee capacity, it is custodial in nature. The fund only has assets and liabilities.

Appropriation – Legal authorization granted by the City to spend money for specific purposes.

ARC – Annual Required Contribution amount recommended to be contributed annually to fund the OPEB obligation over remaining amortization schedule.

Assigned Fund Balance – Intent to spend resources on specific purposes expressed by the Commission (e.g. OPEB).

Balanced Budget – When revenues equal expenses within an operating fund, fund balance contribution may be used to balance.

Budget – A plan of the financial activity for specific period of time detailing all projected revenues and expenditures. By Charter, it is adopted the May before the fiscal year and can be amended.

Budget Amendment – An increase or decrease to a revenue or expenditure.

Capitalize – To recognize an expenditure as an asset to record on the balance sheet.

Capital Improvement Plan – A plan for future expenditures on assets.

Capital Outlay – Expenditures for the acquisition of capital assets.

City Charter – Legal authority approved by the voters of the City of Bloomfield Hills under the State of Michigan Constitution that establishes our government organization.

Committed Fund Balance – Amounts that have been formally set aside by the Commission for use for specific purposes (e.g. road millage).

City of Bloomfield Hills Glossary

Compensated Absences – Employees accumulate earned but not used sick and vacation pay benefits.

Custodial Credit Risk – Risk that in the event of bank failure, deposits may not be returned.

Debt Service – Principal and interest paid on bond issuances.

Debt Service Fund – City operating fund to record the payments of long term debt of the general fund and to record the transfers in from general fund to cover the debt.

Deferred Revenue – Revenue that is not considered to be available to liquidate liabilities of the current period.

Deficit – Expenditures exceed revenues and fund balance reserve amounts.

Department – An organization unit managing an operation or group of operations.

Due To/Due From – Outstanding balances between funds.

Fees – A charge to cover the cost of services such as permit fees.

Fiscal Year – A twelve month period of time to which the budget applies. For the City of Bloomfield Hills, this period is from July 1 through June 30.

Fixed Asset – Tangible property of long term useful life with a value of \$1,000 or more.

Fund - A separate accounting of related activity that is self-balancing, such as the General Fund or Road Fund.

Fund Accounting – The City’s accounting to report our financial position and operations. It is designed to report specific government functions in accordance with generally accepted accounting principals.

Fund Balance – A reserve amount within a fund that is the accumulation of the difference in revenues and expenditures over years.

City of Bloomfield Hills Glossary

GAAP – Generally Accepted Accounting Principals – The rules and procedures used for accepted accounting practices.

GASB- Governmental Accounting Standards Board – The Board that sets the financial reporting standards for state and local governments.

General Fund – The primary fund of the City used to account for all revenues and expenditures that are not accounted for elsewhere.

General Obligation Bond – A bond whose repayment is guaranteed by the general assets and revenue stream of the government.

Grant – A contribution from one government entity to another usually made for a specific purpose and time period.

Headlee Amendment – Statute which places an upper limit on the total amount of property taxes collected in a fiscal year.

Inter-fund Transfers – Money moved from one fund to another. The giving fund records the transfer as an expenditure and the receiving fund records it a revenue.

Interest Rate Risk – Risk that the value of an investment will decrease as a result of a rise in interest rates.

MERS – Michigan Employees Retirement System – The retirement system that the City of Bloomfield Hills utilizes to manage most of our funds set aside for pension payments.

Modified Accrual Basis of Accounting – A method used in governmental fund financial accounting in which revenues are recognized when they become both measurable and available, meaning within 60 days of year end. Expenditures are generally recognized when the liability is incurred, except certain payments.

Non-Spendable Fund Balance – Amounts that are not in spendable form or are legally or contractually required to be maintained (e.g. prepaid expenses).

OPEB – Other Postemployment Benefits – Benefits paid to retirees other than pension payments, for example, health care and dental.

City of Bloomfield Hills Glossary

Prepaid Expenses – Payments made to vendors for expenses to be incurred in future fiscal years. Fund balance is assigned for these payments.

Proposal A – Limits the increase of taxable values to the lesser of inflation or 5%. When the property is sold, the taxable value is adjusted to equal the State Equalized Value.

Proprietary Funds – Funds that focus on activities that are funded by a user charge for the provisions of those services, using accrual basis of accounting. We have the Water and Sewer Fund as our only proprietary fund.

Restricted Fund Balance – Amounts that are legally restricted by outside parties to be used for a specific purpose (e.g. Drug Fund money).

Revenues – Amounts received or estimated to be received for use during the fiscal year.

State Equalized Value – The assessed value multiplied by a factor as determined by the State Tax Commission to ensure an assessment level of 50% of market value.

State Shared Revenue – A portion of the 6% state sales tax revenue given to the City based on a formula.

Tax Levy – Amount of tax dollars raised by the formula of Tax Rate X Taxable Value of a parcel of real or personal property as of the preceding year, December 31.

Tax Rate – The amount of tax levied for each \$1,000 of Taxable Value.

Taxable Value – The property value the tax rate is applied to that determines property tax revenue to the City. It is limited in growth by Proposal A until property ownership is transferred.

Unassigned Fund Balance – Only in General Fund, this represents amounts that do not fall anywhere else. Negative unassigned amounts may be reported in other funds.

**CAPITAL PROJECTS LIST
2013-2014**

PUBLIC SAFETY

Police Vehicles	\$ 36,000
Dispatch Console	24,110
Digital voice recorder	5,000
In-Car Cameras*	<u>37,500</u>
Total Public Safety	102,610

PUBLIC WORKS

Caterpillar Equipment	<u>14,798</u>
Total Public Works	14,798

GENERAL ADMINISTRATION

Computer Network Switches	<u>27,000</u>
Total General Administration	27,000

GRAND TOTAL **\$ 144,408**

** In-Car Cameras shown at 50 percent of costs. Budget includes potential insurance company grant reimbursement*

General Appropriations Act (Budget)

A resolution to establish a general appropriations act for the City of Bloomfield Hills; to define the powers and duties of the city officers in relation to the administration of the budget; and to provide remedies for refusal or neglect to comply with the requirements of this resolution.

The City Commission resolves:

Section 1: Title

This resolution shall be known as the Bloomfield Hills General Appropriations Act.

Section 2: Chief Administrative Officer

The City Manager shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this act.

Section 3: Fiscal Officer

The Finance Director/Treasurer shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this act.

Section 4: Public Hearings on the Budget

Pursuant to MCLA 141.412, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on April 21, 2013 and a public hearing on the proposed budget was held on May 1, 2013.

Section 5: Estimated Expenditures

The following amounts are hereby appropriated for the operations of the City Government and its activities for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

General Fund

City Commission	\$	600
City Manager		131,845
Assessing		47,800
City Attorneys		190,000
City Clerk		96,136
Treasurer		122,182
General Administration		1,497,111
Building and Grounds		176,615
Building and Planning		265,648
Engineering		22,000
Library		278,438
Public Safety		4,125,839
Public Works		798,516
48 th District Court		440,000
Capital Outlay		144,408
Transfers Out		<u>572,731</u>
Total General Fund		\$ 8,909,869

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Major Streets Fund

Public Works	\$ 148,800
Transfers Out	<u>293,500</u>
Total Major Streets Fund	\$ 442,300

Local Streets Fund

Public Works	\$ 245,350
Transfers Out	<u>100,000</u>
Total Local Streets Fund	\$ 345,350

Drug Forfeiture Fund

Public Safety	\$ 1,000
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General Obligation Debt Fund

Debt Service	\$ 547,931
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Road Construction Fund

Road Improvements	\$ 833,000
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Water and Sewer Fund

Public Works	\$ 3,557,995
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Section 6: Estimated Revenues

The following are estimated to be available for the fiscal year beginning July 1, 2013 and ending June 30, 2014, to meet the foregoing appropriations.

General Fund

Property Taxes	\$ 7,139,540
Special Assessments	10,544
Licenses and Permits	609,860
State Sources	288,647
Charges for Services	33,575
Fines and Forfeitures	440,000
Investment Income	40,000
Other Revenue	235,900
Other Financing Resources – Fund Balance	<u>111,803</u>
Total General Fund	\$ 8,909,869

Major Streets Fund

State Sources	\$ 199,000
Licenses and Permits	3,000
Other Financing Resources – Fund Balance	<u>240,300</u>
Total Major Streets Fund	\$ 442,300

Local Streets Fund

State Sources	\$ 93,000
Licenses and Permits	10,000
Transfers In	99,000
Other Financing Resources – Fund Balance	<u>143,350</u>
Total Local Streets Fund	\$ 345,350

Drug Forfeiture Fund

Other Financing Resources – Fund Balance \$ 1,000

General Obligation Debt Fund

Transfers In \$ 547,731
 Other Financing Resources – Fund Balance 200
 Total General Obligation Debt Fund \$ 547,931

Road Construction Fund

Property Taxes \$ 251,138
 Transfers In 519,000
 Other Revenue 31,000
 Other Financing Resources – Fund Balance 31,862
 Total Road Construction Fund \$ 833,000

Water and Sewer Fund

Operating Revenue \$ 4,069,488
 Tap In Fees 33,000
 Interest Revenue 5,737
 Total Water and Sewer Fund \$ 4,108,225

Section 7: Millage Levy

The City Commission shall cause to be levied and collected the general property tax on all real and personal property within the city upon the current tax roll an amount equal to 10.24 mills as authorized under state law and approved by the electorate.

Section 8: Adoption of Budget by Reference

The general fund budget of the City of Bloomfield Hills is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 6 of this act.

Section 9: Appropriation not a Mandate to Spend

Appropriations will be deemed maximum authorizations to incur expenditures. The fiscal officer shall exercise supervision and control to ensure that expenditures are within appropriations, and shall not issue any city order for expenditures that exceed appropriations.

Section 10: Periodic Fiscal Reports

The fiscal officer shall provide the City Commission monthly reports of fiscal year to date revenues and expenditures compared to the budgeted amounts.

Section 11: Limit on Obligations and Payments

No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

Section 12: Budget Monitoring

Whenever it appears to the fiscal officer or the city commission that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the fiscal officer shall present to the city commission recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

Section 13: City Commission Adoption

Motion made by Commissioner Zambricki, seconded by Commissioner Dul, to adopt the foregoing resolution.

Upon roll call vote, the following voted aye: McClure, Hardy, Zambricki, Dul, Sherr

The following voted nay: N/A

The Mayor declared the motion carried and the resolution duly adopted on the 1st day of May, 2013.



Amy L. Burton, City Clerk

Dated: May 3, 2013