

CITY OF DOWAGIAC

MEMO TO: Mayor Lyons and City Council Members

FROM: Kevin P. Anderson, City Manager

DATE: May 22, 2014

SUBJECT: Public Hearing and Resolution – FY 2014-15 Budget

A Truth in Taxation public hearing has been scheduled for the May 27, 2014 Council meeting on the proposed FY 2014-15 budget to receive comment of a proposed increase of 0.0334 mills in the operating tax millage rate to be levied in 2014.

If adopted, the proposed additional millage will increase operating revenues from ad valorem property taxes 0.20% over such revenues generated by levies permitted without holding a hearing. If the proposed additional millage rate is not approved the operating revenue will increase by -1.06% over the preceding year's operating revenue. The City of Dowagiac, as a taxing unit, has complete authority to establish the number of mills to be levied from within its authorized millage rate.

A resolution to approve the FY 2014-15 Budget is also on the agenda after the public hearing has been held. A full copy of the budget is included for your review.

RECOMMENDATION

Hold the Truth in Taxation public hearing and approve the FY 2014-15 Budget as presented.

Support Documents:
Cover Memo-City Mgr.
Resolution

CITY OF DOWAGIAC
MEMO

TO: Mayor Lyons and City Council Members

FROM: Kevin P. Anderson, City Manager

DATE: May 22, 2014

RE: FY 2014-15 Budget

Attached you will find the City Manager's recommended budget for the Fiscal Year 2014-15, which will begin October 1, 2014. The budget is presented by fund and you will see comparison years from two prior fiscal years, the current year's projected budget, and the recommended budget.

A public hearing is scheduled for May 27, 2014 and Council will be asked to consider adopting the budget on the same night.

General Budget Topics:

The revenue streams are expected to improve slightly. Although we will not have confirmation prior to deadlines to adopt a budget, constitutional State Shared Revenues are expected to rise slightly due to increases in state sales tax revenues, EVIP revenues are expected to rise slightly, taxable valuation of property within the City of Dowagiac will remain relatively constant and the Michigan Legislature has committed to fully fund municipalities for revenues lost if the personal property tax (PPT) initiative is approved by voters in 2014. Also, during the course of the previous fiscal year shared funding for a school liaison officer has been accomplished through the efforts of the Cass County Sheriff, the Dowagiac Union School District and the City of Dowagiac.

In spite of this relatively positive news regarding revenue sources, the challenge that continues is to assess how services are delivered to the community and find new ways to deliver the service because revenues remain significantly lower than several years ago and are . Investment in infrastructure needs continue and the current budget does allow for capital projects for roads and utilities at similar levels to the previous year.

The largest challenge for next year continues to be the Solid Waste Fund. The MDEQ no longer tests the groundwater and wells in and around the former Nubour Landfill and that responsibility now rests with the City of Dowagiac. It has become clear that, in spite of other cuts within solid waste, the current revenue stream will not support this new obligation any longer. During the course of the upcoming fiscal year, a long-term fiscal plan will be developed and adopted so that

city services of public safety and street maintenance & improvements can continue at current levels.

Finally, the cost of purchased power is increasing so a 1.5% electric rate increase is necessary to maintain current service levels. Also, a 1.5% increase in sewer rates is proposed so that the improvement program for lift stations can be continued. No change in the water rate is necessary at this time.

General Fund

Michigan's overall economy has shown some improvement and sales tax revenues have increased. This means that the constitutional shared revenue will increase slightly, which will help with the inflationary cost from vendors. The outlook for General Fund revenues is for revenues to continue to remain at current levels or increase slightly, at least in the short-term.

The biggest revenue expenditure continues to be public safety (i.e. police and fire). Also within public safety is CCDET, which is a partnership with the Cass County Sheriff's Department to combat drug trafficking in and around Cass County. The City receives reimbursement from the County for direct costs in support of this program. The City also contracts with portions of two adjoining townships, LaGrange and Pokagon, and the Pokagon Band for fire protection services. LaGrange Township is looking at other options that may impact cash flow during the 2nd half of the fiscal year. Over the past several years the Motor Pool Fund has been adequate to fund vehicle replacement programs throughout the City's operating funds.

Special Revenue Funds

The special revenue funds have a wide variety of operations, including major and local streets, sidewalk replacement, solid waste, LDFA and TIF projects, the MSHDA rental rehab program, and the municipal facilities improvement funds. The special revenue funds cover a wide variety of single purpose operations of the city.

Enterprise Funds

Combined enterprise funds are the largest revenues and expenditures for the City. The enterprise funds consist of the electric, water, sewer, as well as the DART operations. Costs to operate the wastewater treatment plant are shared with the Village of Cassopolis, Sister Lakes and Indian Lake utilities. Revenues and expenditures in these funds have stabilized. A significant Wastewater Treatment Plant capital project is in the design stage. The engineer estimate of cost is approximately \$1,850,000 and will be funded, in part, with grants (\$500,000) and low interest bonds through the State of Michigan.

Beginning last year the goal has been to steadily improve the funding for the capital side of the water and sewer funds. The plant and pipes are showing their age and several improvements will need to be made for efficiency and to make sure that pollution controls and safe drinking water are in place. User fees are reviewed annually in an effort to assure that revenues are sufficient to support the necessary expenditures of the utilities.

DART is the Dial-A-Ride Transit System that is available in and around the city limits with the bulk of the funding for this operation coming from State and Federal funds. However, there have been reductions in those levels of funding over the past several years and this fund operates at a deficit.

Trust and Agency Funds

These funds include the health/drug self insurance program, the cemetery trust fund, retiree health insurance and the fire insurance escrow fund. State law stipulates that interest from the Cemetery Perpetual Care Fund can be used to pay for ongoing upkeep of Riverside Cemetery. Additionally, all trust and agency funds are non-reverting funds, which means that balances in any of these funds carry forward from one year to the next to assure that funds are available when needed.

It is my hope that this budget document becomes an effective communication tool for the elected officials, management and citizens of the City of Dowagiac.

Councilmember _____ offered and moved the adoption of the following resolution; seconded by Councilmember _____.

WHEREAS, the City Council of the City of Dowagiac has received a proposed budget from the City Administration for the fiscal year beginning October 1, 2014 and ending September 30, 2015; and

WHEREAS, in accordance with Public Act 42 of 1995 and Section 8.4 of the City Charter, the City of Dowagiac on May 27, 2014 held a public budget hearing concerning all City funds. During said hearing the property tax millage rates and proposed uses of the same were presented; and

WHEREAS, the City of Dowagiac is required to adopt a General Appropriations Act for the following funds in conformance with the Michigan Uniform Accounting and Budgeting Act (No. 621) of 1978:

- General
- Major Streets
- Local Streets
- Parks
- Sidewalk Replacement Program
- Solid Waste
- Industrial/Economic Development
- LDFA Project
- DDA TIF Project
- Streetscape Maintenance
- Rehabilitation Loan Payments
- MSHDA Rental Rehab
- Municipal Facilities/Improvements
- City Drug Forfeiture
- Depot
- M-51 South Commercial Development
- Capital Projects Fund
- Electric Utility
- Dial-A Ride Transportation (DART)
- Sewer Utility
- Water Utility
- Motor Pool/Equipment
- Computer Replacement
- Health/Drug Self Insurance
- Self Insurance - Liability
- Cemetery Trust
- Retiree Health Insurance
- Fire Insurance Escrow

NOW, THEREFORE, BE IT RESOLVED that the City of Dowagiac, by the affirmative vote of its City Council, does hereby adopt the aforementioned budgets, which are contained in the budget document submitted to the City Council and placed on file with the City Clerk, for the year beginning October 1, 2014 and ending September 30, 2015.

BE IT FURTHER RESOLVED that there is hereby levied an Ad Valorem Property Tax as indicated below, based upon the Taxable Valuation of the City in conformance with the General Property Tax Act:

14.1521 Mills - General Fund Operations	
.5500 Mills - Dial-A-Ride (DART) Fund Operations	
<u>1.9750 Mills - Solid Waste Fund Operations</u>	
16.6771	TOTAL MILLAGE

BE IT FURTHER RESOLVED that the City Manager is hereby given the authority to make transfers between departments or funds of amounts up to \$15,000 without prior approval of the City Council to maintain a balanced budget in conformance with the Michigan Uniform Accounting and Budgeting Act.

BE IT FURTHER RESOLVED that the City Treasurer's office is authorized to assess a 1% property tax administration fee to offset the costs incurred by the City for assessing property values and for the collecting and accounting of property taxes.

BE IT FURTHER RESOLVED that a late penalty fee of 4% of the City tax levy shall be added to those delinquent City taxes, which remain unpaid as of September 16, 2014.

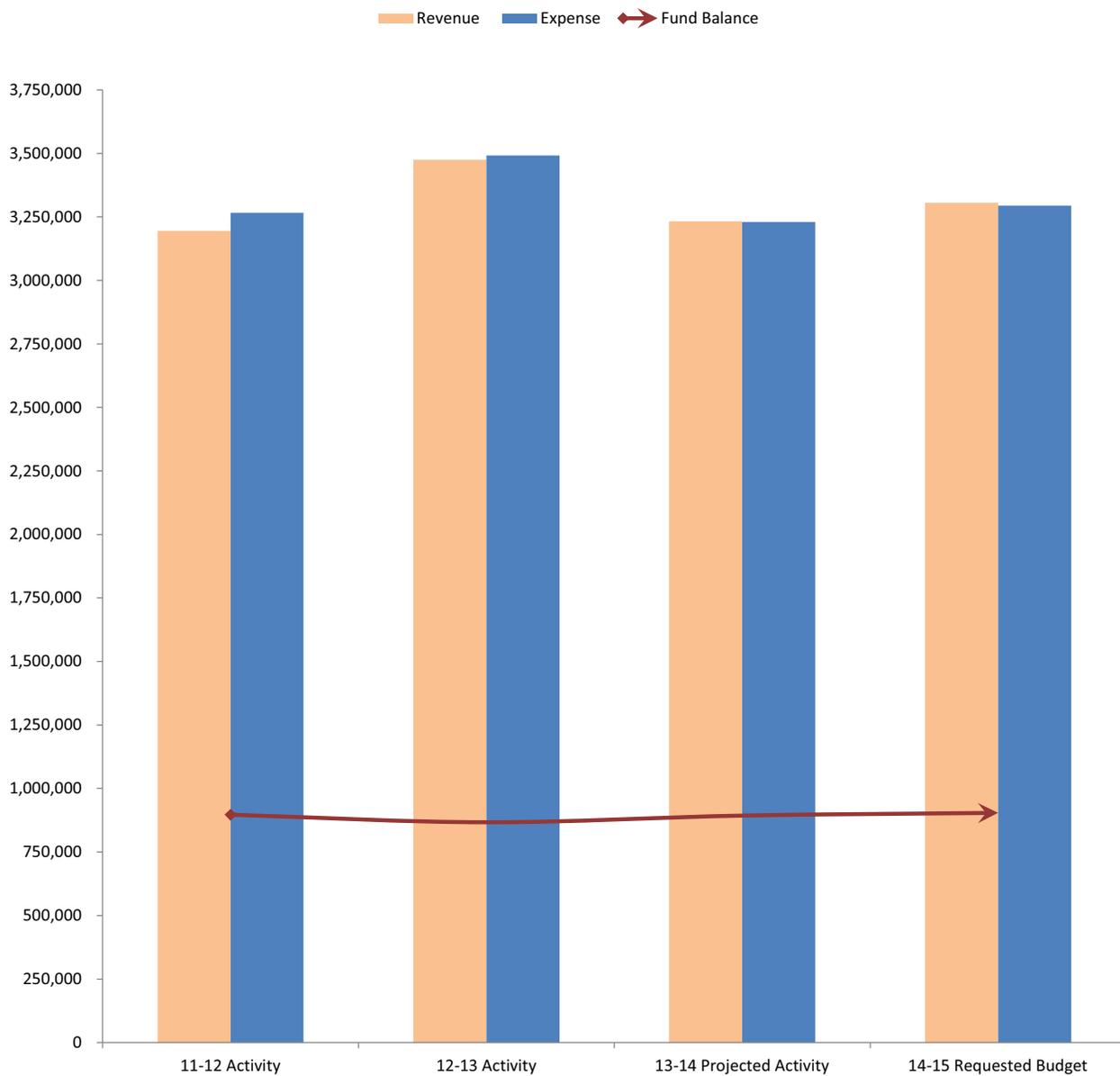
BE IT FURTHER RESOLVED that all delinquent property taxes collected on or after September 16, 2014 shall have an additional 1% added per each month thereafter to the outstanding balance due.

ADOPTED/REJECTED

GENERAL FUND

The General Fund accounts for resources traditionally associated with governments that are not required to be accounted for in another fund. In the City of Dowagiac the functions of the General Fund include Legislative, General Administration, Grounds, Police, Fire Development and Public Services activities not recorded in Special Revenue or Enterprise Funds. The General Fund is the designated repository per Michigan law for ad valorem property taxes. Other revenue sources for the General Fund are state-shared revenues and transfers from other funds. Detailed line item information is available after the itemized activity page.

101 - GENERAL FUND



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
Fund 101 - GENERAL FUND					
ESTIMATED REVENUES					
Dept 191-ELECTIONS		2,722	0	0	0
Dept 192-ELECTIONS (CONSOLIDATED)		0	970	0	0
Dept 212-TAXES/ADMINISTRATIVE FEES		1,621,999	1,616,684	1,642,500	1,634,750
Dept 213-INTEREST/MISCELLANEOUS		9,957	5,708	8,500	4,800
Dept 214-CITY HALL OPERATIONAL OVERHEAD		74,615	74,633	74,800	74,700
Dept 216-LICENSES & PERMITS		55,487	59,086	57,230	59,230
Dept 265-GROUNDS MAINTENANCE		40,968	37,230	38,000	37,000
Dept 276-CEMETERY		43,851	42,651	45,900	41,250
Dept 299-LOCAL REVENUE SHARING		0	4,709	25,000	35,000
Dept 299-STATE REVENUE SHARING		635,668	625,277	635,000	663,000
Dept 301-POLICE		387,253	369,573	107,080	118,900
Dept 302-CASS COUNTY DRUG ENFORCEMENT TEAM		0	0	275,000	302,000
Dept 316-SCHOOL CROSSING GUARD		1,857	1,857	1,880	2,000
Dept 336-FIRE		162,726	104,815	109,750	108,700
Dept 371-BUILDING/PLANNING/CUSTOMER SERVICE		8,609	76,663	57,000	75,300
Dept 537-AIRPORT		58,914	53,316	58,500	55,700
Dept 804-MUSEUM		90,226	171,377	96,500	93,000
Dept 985-TRANSFERS		0	230,000	0	0
TOTAL ESTIMATED REVENUES		3,194,852	3,474,549	3,232,640	3,305,330
APPROPRIATIONS					
Dept 100-		(1)	68	10	10
Dept 101-MAYOR CITY COUNCIL		20,528	23,451	20,260	15,560
Dept 172-CITY MANAGER		105,904	100,532	107,810	66,175
Dept 191-ELECTIONS		13,634	6,249	9,000	9,000
Dept 192-ELECTIONS (CONSOLIDATED)		0	758	0	0
Dept 201-FINANCE		58,839	58,247	70,250	73,170
Dept 209-ASSESSOR		29,748	29,726	31,140	29,375
Dept 210-CITY ATTORNEY		6,725	6,332	12,000	15,000
Dept 215-CITY CLERK		45,627	50,434	54,880	50,990
Dept 263-MUNICIPAL BUILDING		143,904	142,942	159,700	213,100
Dept 265-GROUNDS RECREATION FEES/MAINTENANCE		232,923	235,020	242,130	224,960
Dept 301-POLICE		1,146,770	1,106,908	1,029,680	1,134,735
Dept 302-CASS COUNTY DRUG ENFORCEMENT TEAM		260,255	228,607	280,450	300,210
Dept 303-PART-TIME POLICE		47,700	49,859	32,840	16,150
Dept 316-SCHOOL CROSSING GUARD		6,852	7,544	7,610	7,430
Dept 336-FIRE		584,965	524,047	504,090	589,850
Dept 371-BUILDING/PLANNING/CUSTOMER SERVICE		116,585	88,023	109,910	111,000
Dept 448-PARKING LOTS/SIDEWALKS		975	7,760	11,130	17,300
Dept 487-BOND PAYMENTS		116,717	117,619	116,000	120,000
Dept 537-AIRPORT		75,854	70,293	70,850	58,750
Dept 804-MUSEUM		171,142	530,135	106,035	102,915
Dept 941-CONTINGENCY		0	1,998	60,000	60,000
Dept 951-HEALTH INSURANCE		(4,359)	0	0	0
Dept 953-UNEMPLOYMENT REIMBURSEMENT		16,550	17,274	10,000	15,000
Dept 954-INSURANCE		9,362	14,161	30,000	16,800
Dept 985-TRANSFERS		59,024	73,725	154,500	47,000
TOTAL APPROPRIATIONS		3,266,223	3,491,712	3,230,275	3,294,480

NET OF REVENUES/APPROPRIATIONS - FUND 101	(71,371)	(17,163)	2,365	10,850
BEGINNING FUND BALANCE	920,781	882,120	865,030	893,624
FUNDING BALANCE ADJUSTMENTS	32,711	75	26,229	0
ENDING FUND BALANCE	<u>896,956</u>	<u>867,312</u>	<u>893,624</u>	<u>904,474</u>

GENERAL FUND REVENUES BY TYPE

The City of Dowagiac's General Fund revenue comes from a variety of sources, the largest of which comes from property taxes. Approximately 49 percent of all General Fund revenue comes from tax on real property, personal property and payment in lieu of taxes. Due to state legislation, the tax on real property remains quite steady each year. The General Fund revenue mix continues to rely on payment in lieu of taxes from all of the City's Enterprise Funds. Payment in lieu of taxes are budgeted in the amount of 12.63 percent of all General Fund revenues. State Shared Revenue are projected to increase for FY 2013-14 but the exact amount has yet to be determined by the legislature.

TAXES/ADMINISTRATIVE FEES

Taxes and Administrative Fees account for real and personal property tax revenues collected as well as Payments in Lieu of Taxes, the collection of penalties and interest for late payments and tax administration fees incurred.

INTEREST/MISCELLANEOUS

Interest on investments is the primary source of income in these accounts.

CITY HALL OPERATIONAL OVERHEAD

In previous years this was titled Interfund Transfer. Now that labor costs are directly allocated to funds, this amount reflects the shared cost of paper, copiers, utilities, etc. at City Hall that supports the operations of other funds.

LICENSES AND PERMITS

Licenses and Permits account for revenues received from local liquor licenses, cable TV franchise fees, dog licenses and City licenses, such as yard/rummage sale permits.

GROUNDS/RECREATION FEES/MAINTENANCE

Grounds/Recreation Fees account primarily for revenues received for the use of various City parks. Revenue from park related grants are also shown in these accounts.

CEMETERY

Cemetery revenues account for the sale of cemetery lots, the collection of grave fees and tent rental during services, charges for foundations, and miscellaneous fees incurred for funeral services.

STATE REVENUE SHARING

The City of Dowagiac receives revenue sharing payments from the State of Michigan. The Michigan Constitution allocates a portion of the state sales tax to be distributed to local units on a per capita basis, using the last decennial census to determine population. The Legislature has allocated an additional portion, known as the Statutory portion, of the sales tax to be distributed to the local units, in lieu of the income and single business taxes no longer being collected.

POLICE

Police revenue accounts for activities associated with traffic enforcement, ordinance violations, and district and local fines. Grants, service fees and donations are accounted for in this category as well as reimbursements from the Cass County Drug Enforcement Team for wage and fringe benefit costs to the City.

SCHOOL CROSSING GUARDS

Reimbursements received from the Dowagiac Union School District for their portion of the cost of wages for School Crossing Guards.

FIRE

Fire revenue accounts for activities associated with Fire I and II Training class fees and for fire agreements between the City and surrounding townships.

BUILDING/PLANNING

Building/Planning revenue accounts for activities associated with code enforcement, as well as permit fees incurred for building, electrical, mechanical, plumbing permits and other fees.

AIRPORT

Airport revenue accounts for activities associated with federal and state grants, aviation fuel sales and rent/lease payments for hangar space.

MUSEUM

Museum revenue accounts for activities associated with the museum, artifact revenue, fellowship income, book sales, membership fees, donations, etc. This fund also is being reimbursed yearly by Southwestern Michigan College for their the cost of wages for the Museum Curator.

FUND BALANCE ALLOCATION

If retained earnings are proposed to be used, the amount being used will show up in this account.

GENERAL FUND EXPENDITURES (Appropriations) BY TYPE

The largest single General Fund expenditures consist of wages and benefits. These wages support the following operations: City Council, City Manager's office, Elections, Municipal Building/General Services, Finance office, Assessing, City Clerk, City Treasurer, Grounds Maintenance, Police, Fire, Building Department, Planning and Development, Airport, Major and Local Streets, Parking Lots and Sidewalks, and the Museum. The City contracts for legal services, assessing, and accounting services. Other expenditures include charges for utility costs and repairs and maintenance of equipment and buildings. Other services and charges include several miscellaneous charges, including travel and training, subscriptions and memberships and publication. Transfers out include transfers to pay the General Fund's share of debt payments and contributions to capital funds for building improvements.

GENERAL FUND – REVENUES AND EXPENDITURES – FUND 101

The General Fund accounts for revenues and expenditures that are not required to be accounted for in another fund. In the City of Dowagiac the functions of the General Fund include Legislative, General Administration, Grounds Maintenance, Police, Fire, Planning and Development, and Public Service activities not recorded in Special Revenue or Enterprise Funds. The General Fund is the designated repository per Michigan law for ad valorem property taxes. Other revenue sources for the General Fund are state shared revenues, local revenue sharing, transfers from other funds, fees and interest.

MAYOR AND CITY COUNCIL – DEPARTMENT 101

The Mayor and Council make policy decisions regarding city services and other governmental responsibilities of the city. Most policy decisions occur through the adoption of the annual budget, capital improvement projects and other ordinances and resolutions. The Council also:

- Amends and adopts policies that govern the health, safety and welfare of the City;
- Hires the City Manager to oversee the day-to-day operations of the City;
- Adopts a budget and establishes utility rates;
- Appoints members to various Advisory Boards and Commissions, Task Forces and Committees;
- Appoints members to Dowagiac District Library Board and Cass-Van Buren Emergency Services Authority;
- Enters into agreements with other governments as needed.

The Mayor is elected to a four-year term, Council members are elected to four-year staggered terms from three wards.

CITY MANAGER – DEPARTMENT 172

The City Manager is responsible for day-to-day operations of all city services. The Manager implements the policies and directions of City Council by working with and directing Department Heads and staff. The City Manager is also responsible for communication and coordination of services among residents, municipal officials, employees and other governmental and social agencies.

ELECTIONS – DEPARTMENT 191

The activities within Elections are coordinated by the City Clerk who is responsible for all local, special, state, county and federal elections held with the wards of Dowagiac. Maintaining the Qualified Voter File is also the responsibility of the City Clerk. Annual expenditures for election activity are determined, in part, by the number of elections held each year.

ELECTIONS (CONSOLIDATED) – DEPARTMENT 192

Consolidated elections, per state law, may be held in February, May (school), August and November. Annual expenditures for election activity are determined, in part, by the number of elections held each year.

FINANCE – DEPARTMENT 201

The Finance Department is responsible for developing and maintaining sound financial management information systems by developing policies and practices that preserve and protect the city's financial resources. The Finance Department provides the City Council and City administration with timely, accurate financial information to facilitate daily operations and decision making. The City Treasurer is an elected position in the Finance Department. The City Treasurer is responsible for the custody of all public monies of the City. Additionally, the Treasurer shall oversee the billing and collection of City taxes.

ASSESSOR – DEPARTMENT 209

The City Assessor has the responsibility for distributing the property tax burden in a fair and equitable manner, administering the Board of Review and maintaining ownership records for the City's real and personal property.

CITY ATTORNEY – DEPARTMENT 210

The City contracts with a law firm to provide legal services to the City Council and other departments regarding municipal matters, which include general municipal matters and prosecuting attorney services for ordinance violations, traffic citations, etc.

CITY CLERK – DEPARTMENT 215

The City Clerk coordinates all local, special, state, county and federal elections. Additionally, the City Clerk is the custodian of city records and maintains a complete and permanent history of actions taken by the City Council while taking accurate minutes and indexing meetings and related documents in a logical and systematic manner.

MUNICIPAL BUILDING – DEPARTMENT 263

The Municipal Building Fund accounts for activities relating to the day-to-day business operations of the City including postage, cleaning and maintenance activities and utilities.

GROUNDS DEPARTMENT – DEPARTMENT 265

The Grounds Department accounts for the costs associated with the maintenance of city parks, the Central Business District, as well as other properties within the City of Dowagiac. General upkeep as well as landscaping and restroom maintenance is included in this activity. Operation and maintenance of Riverside Cemetery falls within this department. The expense of operating the cemetery is partially offset by the charges for services.

POLICE – DEPARTMENT 301

The Police Department is responsible for promoting the health, safety and welfare of the citizens and businesses of the community in order to assure a high quality of life. Around the clock police coverage is provided to the City.

CASS COUNTY DRUG ENFORCEMENT TEAM – DEPARTMENT 302

The Cass County Drug Enforcement Team is responsible for special drug enforcement activities throughout the City of Dowagiac and Cass County. A county-wide millage funds 100% of the activities of the CCDET. City of Dowagiac officers are assigned to this task force.

SCHOOL CROSSING GUARD – DEPARTMENT 316

The School Crossing Guard program is cooperatively funded between the school district and the City to provide safety for elementary school children crossing specific intersections on their way to school.

FIRE – DEPARTMENT 336

The Fire Department is responsible for providing fire suppression services for residents and businesses of the City of Dowagiac. Additionally, the Fire Department is responsible for coordinating Emergency Management activities with the Cass County Emergency Management Director.

BUILDING – DEPARTMENT 371

The Building Department provides for public protection, safety, health and well-being by performing all inspection and enforcement functions necessary to ensure compliance with appropriate building, zoning and related codes. Responsibilities include all plan reviews, Planning Commission, Zoning Board of Appeals, Construction Board of Appeals and electrical, building, plumbing, and mechanical inspection services for the city.

PARKING LOTS/SIDEWALKS – DEPARTMENT 448

The Parking Lots/Sidewalk area of the budget provides for maintenance and repair activities of parking lots and sidewalks in the city. During the 2013/2014 FYE there was a consolidation of the Sidewalk Fund (218) into GF, (Fund Balance of \$26,229).

AIRPORT – DEPARTMENT 537

The Airport Department provides for the operation of the Dowagiac Municipal Airport.

MUSEUM – DEPARTMENT 804

The Museum Department provides for the operation of the Dowagiac Area History Museum.

CONTINGENCY – DEPARTMENT 941

Contingency funds are provided to address unforeseen items that may arise without impacting service levels in other departments of the city.

HEALTH INSURANCE – DEPARTMENT 951

Previously all General Fund health insurance costs were accounted for in this department. Now that these costs are being directly allocated to departments, this fund will be eliminated in future budgets.

UNEMPLOYMENT INSURANCE – DEPARTMENT 953

The City self funds unemployment insurance.

TRANSFERS – DEPARTMENT 985

The Transfers department provides for the general funds portion of various expenses which occur in other funds.

SPECIAL REVENUE FUNDS

The Major and Local Street Funds account for the operations of street maintenance and capital improvements. Financing is provided primarily from the City share of State collected gasoline and other vehicular taxes and from grants, per Public Act 51.

The Parks Fund accounts for the operations of park maintenance and capital improvements.

The Solid Waste Fund accounts for the revenues and expenses associated with the operation of the City's Compost site including the tax levy that is solely designated for this purpose. The current millage rate for this tax is 1.9750 mills with the rate expected to increase to 2.8000 mills during the 2015 fiscal yearend.

The Industrial/Economic Development Fund accounts for revenues and expenses associated with all Phases of the Industrial Park.

The Local Development Finance Authority Fund accounts for revenues and expenditures associated with infrastructure improvements in the Industrial Park.

The DDA TIF Project Fund accounts for revenues and expenses associated with the Downtown Development Authority District.

The Rehab Loan Payments Fund accounts for the revenues and expenses associated with the City's Design Review Incentive Program.

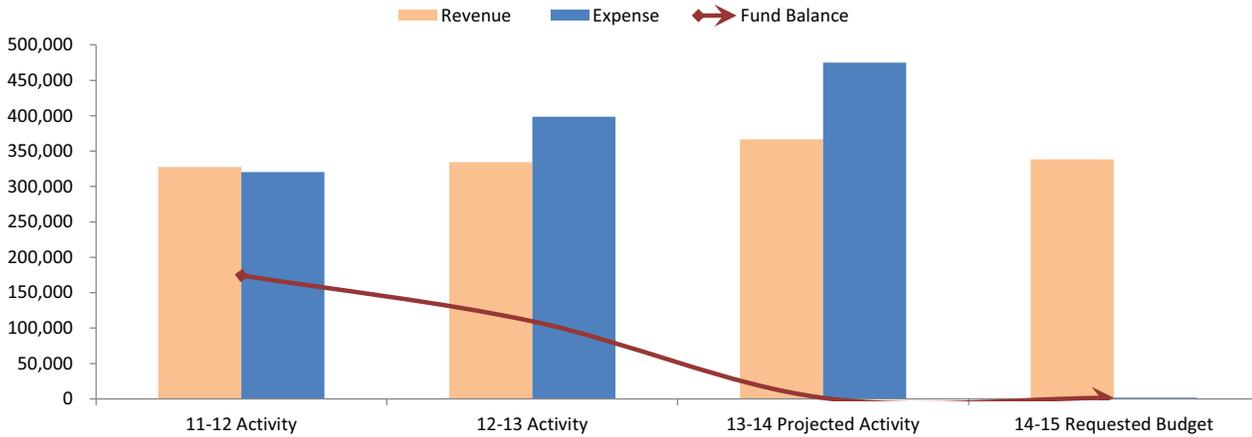
The Rental Rehab Fund accounts for the revenues and expenses associated with the Downtown Rental Rehab Program.

The Municipal Facilities/Improvements Fund accounts for the revenues and expenses associated with building improvements.

The City and Federal Drug Forfeiture Funds account for property seized through appropriate court order.

The Depot Fund accounts for revenues and expenses associated with the Depot Building.

202 - MAJOR



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 202 - MAJOR STREETS

ESTIMATED REVENUES

Dept 476-STREET REVENUES	327,634	334,465	366,800	338,350
TOTAL ESTIMATED REVENUES	327,634	334,465	366,800	338,350

Estimated Revenues: The Major Streets Fund accounts for the revenues related to “major” streets within the City. The fund’s revenues come from the State Act 51 gas and weight tax distributions and transfers from other funds.

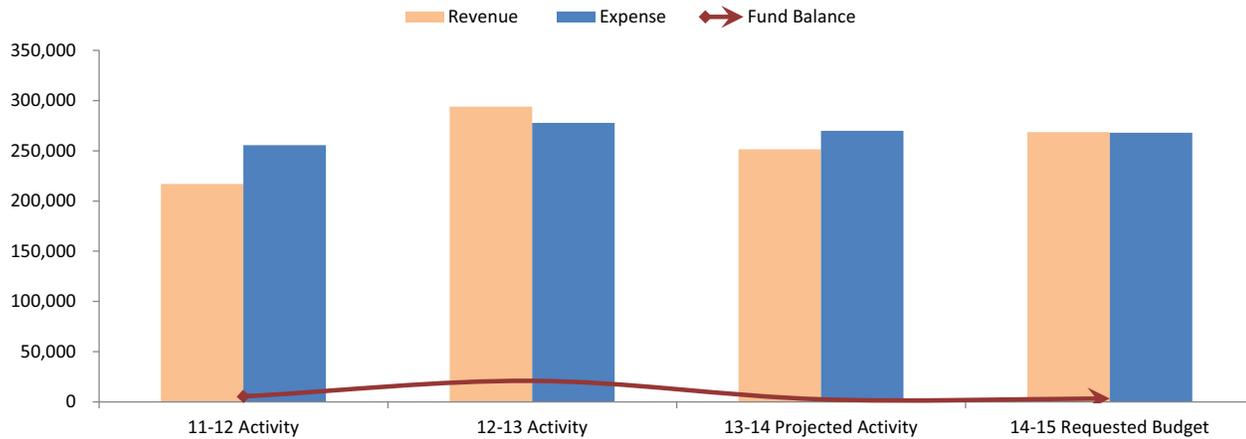
APPROPRIATIONS

Dept 448-PARKING LOTS/SIDEWALKS/BIKE PATHS	0	19,161	91,000	5,000
Dept 463-PAVED STREET PRESERVATION	87,599	113,098	106,790	106,680
Dept 468-ROUTINE MAINT CURB/GUTTER	0	0	300	300
Dept 469-ROUTINE MAINT CATCH BASINS	5,882	8,190	4,940	5,730
Dept 473-ROUTINE MAINT BRIDGES	0	35,603	6,200	6,700
Dept 475-TRAFFIC SERVICES	16,872	19,481	23,120	21,000
Dept 479-SNOW & ICE	15,893	28,400	73,080	65,150
Dept 483-ADMINISTRATIVE	27,676	32,437	32,855	31,930
Dept 485-FUND TRANSFERS	151,181	123,475	93,000	53,800
Dept 486-MAINT OF STATE TRUNKLINE	15,687	18,833	43,740	42,000
TOTAL APPROPRIATIONS	320,790	398,678	475,025	338,290

Appropriations: The Major Streets Fund accounts for the expenditures associated with the operations of street maintenance and capital improvements. Financing is provided primarily from the City’s share of State collected gasoline and other vehicular taxes and from grants, per Public Act 51. Act 51 allows for the transfer of funds to the Local Streets Fund.

NET OF REVENUES/APPROPRIATIONS - FUND 202	6,844	(64,213)	(108,225)	60
BEGINNING FUND BALANCE	165,313	173,979	109,767	1,542
FUNDING BALANCE ADJUSTMENTS	1,820	0	0	0
ENDING FUND BALANCE	173,977	109,766	1,542	1,602

203 - LOCAL



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 203 - LOCAL STREETS

ESTIMATED REVENUES

Dept 476-STREET REVENUES	216,811	293,789	251,500	268,600
TOTAL ESTIMATED REVENUES	216,811	293,789	251,500	268,600

Estimated Revenues: The Local Streets Fund accounts for the revenues related to “local” streets within the City. The fund’s revenues come from the State Act 51 gas and weight tax distributions and transfers from the Major Streets Fund.

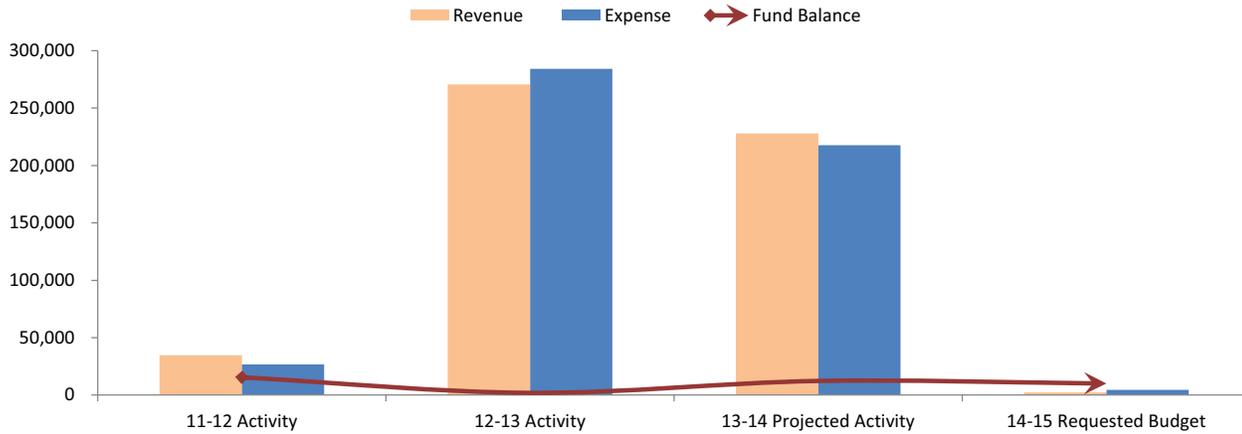
APPROPRIATIONS

Dept 463-PAVED STREET PRESERVATION	148,193	162,266	105,240	124,900
Dept 464-ROUTING MAINT UNPAVED STREET	902	761	1,720	1,810
Dept 465-ROUTINE MAINT ALLEY	8,003	3,399	6,880	4,290
Dept 468-ROUTINE MAINT CURB/GUTTER	0	351	500	500
Dept 469-ROUTINE MAINT CATCH BASINS	35,638	28,379	23,450	25,860
Dept 473-ROUTINE MAINT BRIDGES	0	0	700	200
Dept 475-TRAFFIC SERVICES	7,846	5,691	8,980	5,100
Dept 479-SNOW & ICE	23,710	42,018	92,030	72,140
Dept 483-ADMINISTRATIVE	31,246	34,966	30,405	33,030
TOTAL APPROPRIATIONS	255,538	277,831	269,905	267,830

Appropriations: The Local Streets Fund accounts for the expenditures associated with the operations of street maintenance and capital improvements. Financing is provided primarily from the City share of State collected gasoline and other vehicular taxes and from grants, per Public Act 51, as well as transfers from various City funds.

NET OF REVENUES/APPROPRIATIONS - FUND 203	(38,727)	15,958	(18,405)	770
BEGINNING FUND BALANCE	42,560	5,078	21,038	2,633
FUNDING BALANCE ADJUSTMENTS	1,676			
ENDING FUND BALANCE	5,509	21,036	2,633	3,403

208 - PARKS



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 208 - PARKS

ESTIMATED REVENUES

Dept 718-INFRASTRUCTURE	34,622	270,651	228,000	2,250
TOTAL ESTIMATED REVENUES	34,622	270,651	228,000	2,250

Estimated Revenues: The Parks Fund accounts for revenues related to grants, interest earned on reserves, and Park donations as well as transfers from various City funds.

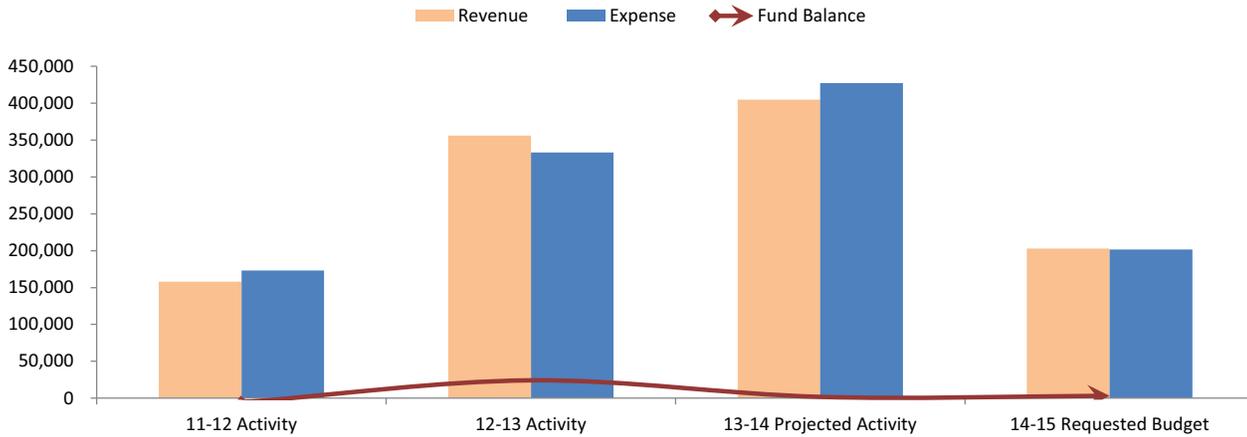
APPROPRIATIONS

Dept 718-INFRASTRUCTURE	26,766	284,235	217,600	4,500
TOTAL APPROPRIATIONS	26,766	284,235	217,600	4,500

Appropriations: The Parks Fund accounts for the expenditures associated with contractual and professional services rendered, site maintenance and improvements as well as miscellaneous and capital items.

NET OF REVENUES/APPROPRIATIONS - FUND 208	7,856	(13,584)	10,400	(2,250)
BEGINNING FUND BALANCE	7,647	15,503	1,919	12,319
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	15,503	1,919	12,319	10,069

226 - SOLID WASTE



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 226 - SOLID WASTE

ESTIMATED REVENUES

Dept 523-REFUSE REMOVAL	158,036	356,018	405,000	203,000
TOTAL ESTIMATED REVENUES	158,036	356,018	405,000	203,000

Estimated Revenues: The Solid Waste Fund accounts for the revenues received from the tax levy that is solely designated for this purpose. The current millage rate for this tax is 1.9750 mills.

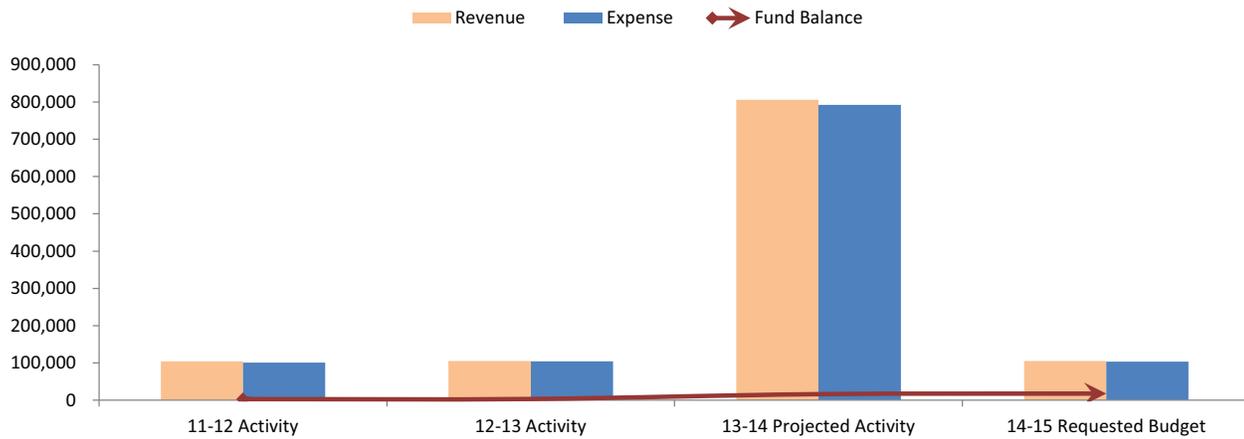
APPROPRIATIONS

Dept 523-REFUSE REMOVAL	173,305	333,296	427,460	201,560
TOTAL APPROPRIATIONS	173,305	333,296	427,460	201,560

Appropriations: The Solid Waste Fund accounts for the expenditures related to the operation and administrative costs, as well as fringe benefit costs associated with the operation of the compost site.

NET OF REVENUES/APPROPRIATIONS - FUND 226	(15,269)	22,722	(22,460)	1,440
BEGINNING FUND BALANCE	16,335	1,569	24,291	1,831
FUNDING BALANCE ADJUSTMENTS	502	0	0	0
ENDING FUND BALANCE	1,568	24,291	1,831	3,271

240 - Industrial/Economic Development



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 240 - INDUSTRIAL/ECONOMIC DEVELOPMENT

ESTIMATED REVENUES

Dept 261-ECONOMIC DEVELOPMENT	104,478	105,000	805,500	105,000
TOTAL ESTIMATED REVENUES	104,478	105,000	805,500	105,000

Estimated Revenues: The Industrial/Economic Development Fund accounts for the revenues received from grants, interest earned, loan repayments and transfers from other City funds.

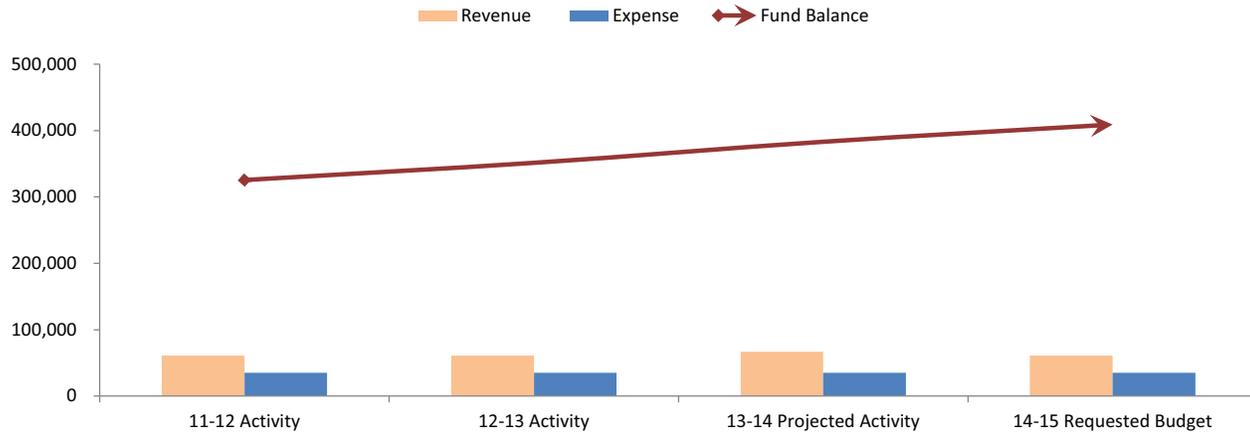
APPROPRIATIONS

Dept 261-ECONOMIC DEVELOPMENT	101,261	104,619	792,505	103,480
TOTAL APPROPRIATIONS	101,261	104,619	792,505	103,480

Appropriations: The Industrial/Economic Development Fund accounts for the expenditures associated with Debt Service payments on Phase IV of the Industrial Park, Debt Service on Phase II of the Industrial Park and miscellaneous operational costs related to industrial and economic development.

NET OF REVENUES/APPROPRIATIONS - FUND 240	3,217	381	12,995	1,520
BEGINNING FUND BALANCE	(282)	2,934	3,316	16,311
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	2,935	3,315	16,311	17,831

243 - LDFA PROJECT



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 243 - LDFA PROJECT

ESTIMATED REVENUES

Dept 729-ECONOMIC DEVELOPMENT-INDUSTRIAL	60,978	60,979	66,700	61,000
TOTAL ESTIMATED REVENUES	60,978	60,979	66,700	61,000

Estimated Revenues: The Local Development Finance Authority (LDFA) Fund accounts for the revenues received through Tax Increment Financing capture in the Industrial Park. Under this Development and Tax Increment Plan, the public infrastructure needed to support economic growth in the Industrial Park will be financed from the tax base resulting from industrial plants constructed in the district.

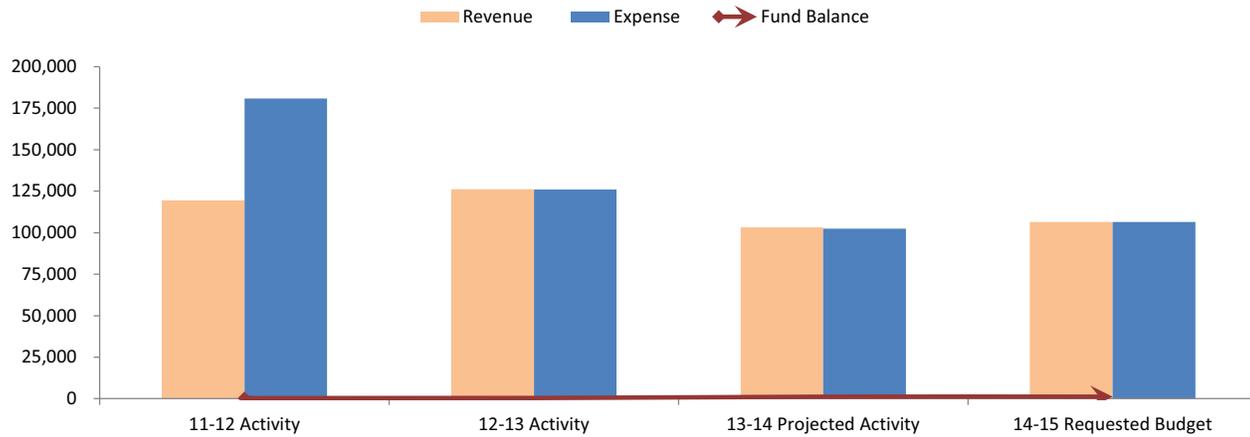
APPROPRIATIONS

Dept 729-ECONOMIC DEVELOPMENT-INDUSTRIAL	35,006	35,006	35,010	35,010
TOTAL APPROPRIATIONS	35,006	35,006	35,010	35,010

Appropriations: The Local Development Finance Authority (LDFA) Fund accounts for the expenditures associated with Debt Service payment on Electric Fund Loan (7/9/01 \$190,000 @ 3.75% over 11 years with payments of \$2000/yr beginning 7/9/04, \$3000/yr on 4/9/05, \$4000 on 7/9/06 and \$34,599 on each July 10th through 7/10/15).

NET OF REVENUES/APPROPRIATIONS - FUND 243	25,972	25,973	31,690	25,990
BEGINNING FUND BALANCE	299,400	325,371	351,344	383,034
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	325,372	351,344	383,034	409,024

245 - DDA TIF PROJECT



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 245 - DDA TIF PROJECT

ESTIMATED REVENUES

Dept 850-ECONOMIC DEVELOPMENT	119,572	126,165	103,200	106,500
TOTAL ESTIMATED REVENUES	119,572	126,165	103,200	106,500

Estimated Revenues: The Downtown Development Authority (DDA) TIF Fund accounts for the tax revenues received through Tax Increment Financing capture in the DDA District. Under this Development and Tax Increment Plan, the public infrastructure needed to support economic growth in the Central Business District will be financed from a portion of the tax base in the district. Additional revenues received from Chamber reimbursement for 50% of salary and fringes for Executive Director, interest earned, transfer from electric utility, and grants.

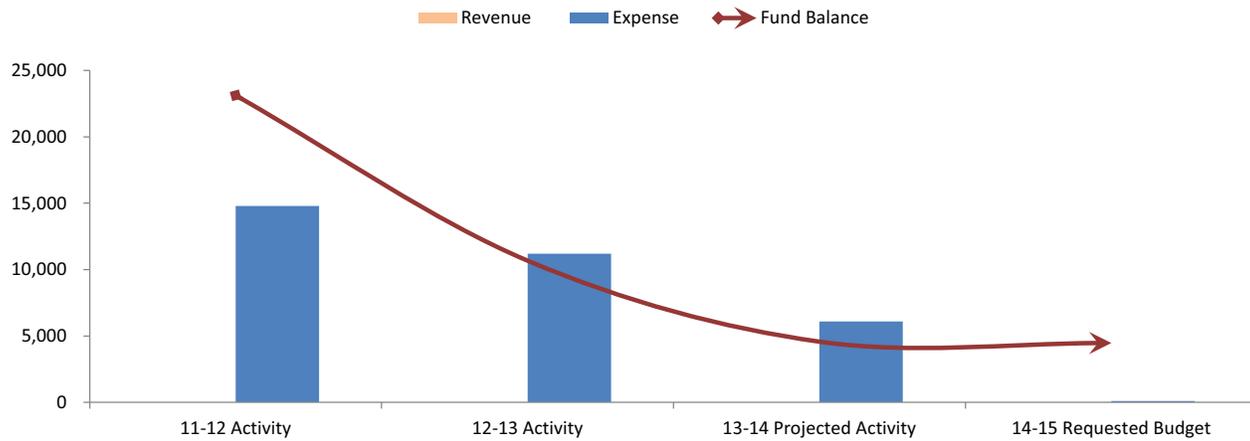
APPROPRIATIONS

Dept 850-ECONOMIC DEVELOPMENT	181,094	125,957	102,420	106,490
TOTAL APPROPRIATIONS	181,094	125,957	102,420	106,490

Appropriations: The Downtown Development Authority (DDA) TIF Fund accounts for expenditures associated with administrative and operational costs, as well as Debt Service payments to Electric Fund through 2013.

NET OF REVENUES/APPROPRIATIONS - FUND 245	(61,522)	208	780	10
BEGINNING FUND BALANCE	61,207	248	457	1,237
FUNDING BALANCE ADJUSTMENTS	562	0	0	0
ENDING FUND BALANCE	247	456	1,237	1,247

252 - REHAB LOAN PAYMENTS



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 252 - REHAB LOAN PAYMENTS

ESTIMATED REVENUES

Dept 821-REDEVELOPMENT & HOUSING	0	0	0	0
TOTAL ESTIMATED REVENUES	0	0	0	0

Estimated Revenues: The Rehab Loan Payments Fund accounts for revenue received on revolving loan payments made to the fund from recipients of low interest loans approved to eligible homeowners for rehabilitation work on their homes. Loan funds originate from federal and state grants and the proceeds of this fund.

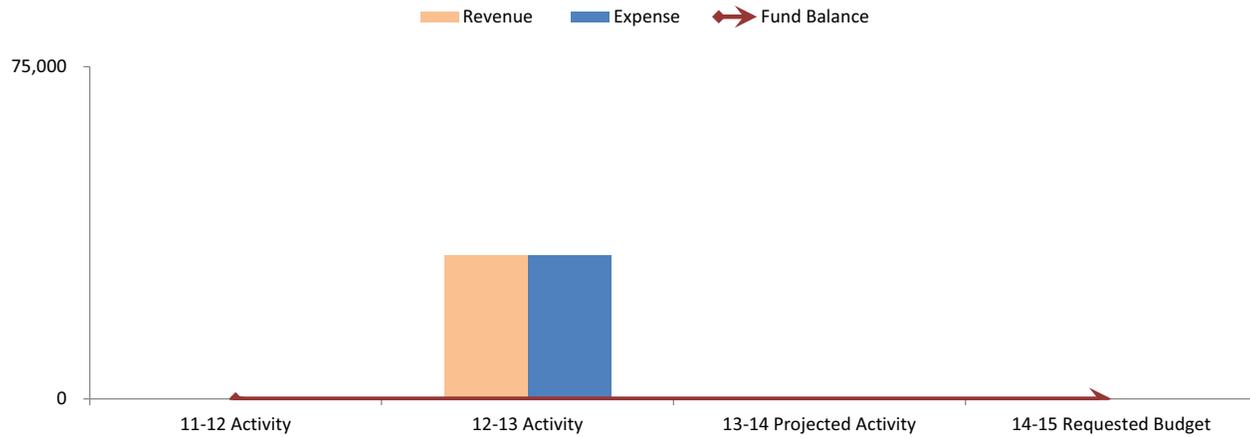
APPROPRIATIONS

Dept 821-REDEVELOPMENT & HOUSING	16,069	11,193	6,100	100
TOTAL APPROPRIATIONS	16,069	11,193	6,100	100

Appropriations: The Rehab Loan Payments Fund accounts for expenditures related to the Design Review Incentive Program, operational overhead, and administrative costs.

NET OF REVENUES/APPROPRIATIONS - FUND 252	(16,069)	(11,193)	(6,100)	(100)
BEGINNING FUND BALANCE	37,945	21,875	10,682	4,582
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	21,876	10,682	4,582	4,482

255 - RENTAL REHAB



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 255 - RENTAL REHAB

ESTIMATED REVENUES

Dept 821-REDEVELOPMENT & HOUSING	0	32,450	0	0
TOTAL ESTIMATED REVENUES	0	32,450	0	0

Estimated Revenues: The Rental Rehab Fund accounts for revenue received from state MSHDA grants and the owner's share of costs to participate in the program. Grant funds are to be used to rehab rental units in the downtown area. These are non-Federal funds, at least 51% of units must be rented to low to moderate income households during a 5-year affordability period. Owners are responsible for 25% of costs for a maximum grant eligible project of \$25,000.

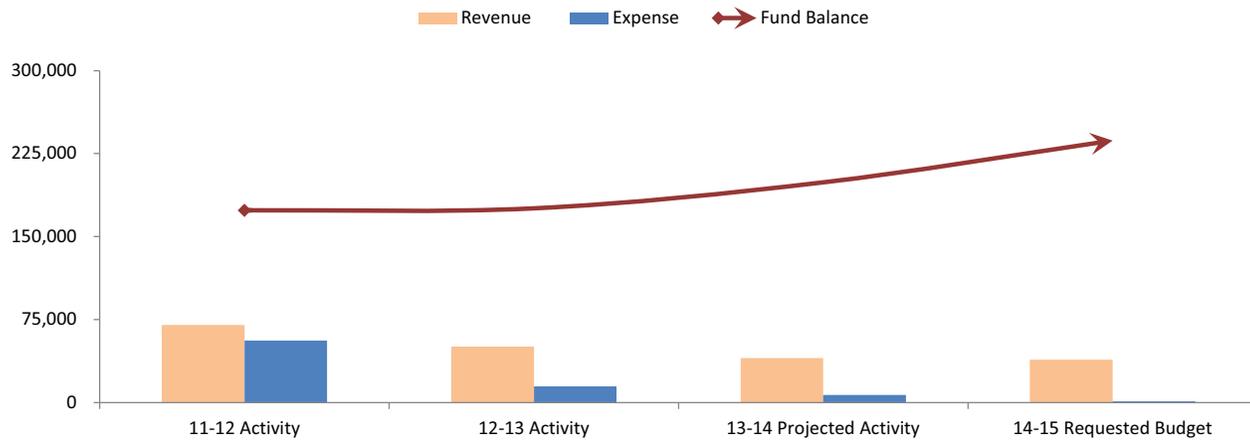
APPROPRIATIONS

Dept 821-REDEVELOPMENT & HOUSING	0	32,450	0	0
TOTAL APPROPRIATIONS	0	32,450	0	0

Appropriations: The Rental Rehab Fund accounts for expenditures related to the contractual/professional costs incurred for oversight of the grant and payments for construction costs in the rehab of downtown rental units.

NET OF REVENUES/APPROPRIATIONS - FUND 255	0	0	0	0
BEGINNING FUND BALANCE	0	0	0	0
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	0	0	0	0

265 - MUNICIPAL FACILITIES / IMPROVEMENTS



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 265 - MUNICIPAL FACILITIES/IMPROVEMENTS

ESTIMATED REVENUES

Dept 264-BUILDING IMPROVEMENTS	70,067	50,649	40,300	38,800
TOTAL ESTIMATED REVENUES	70,067	50,649	40,300	38,800

Estimated Revenues: The Municipal Facilities/Improvements Fund accounts for the revenue received from grants, interest earned, rental income, loan repayments and transfers from other City funds.

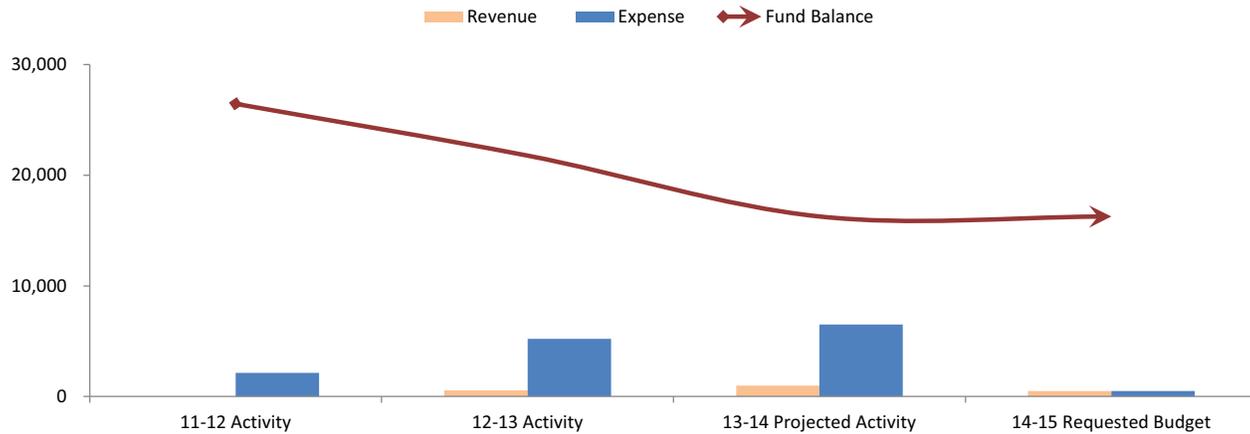
APPROPRIATIONS

Dept 264-BUILDING IMPROVEMENTS	89,266	23,723	6,110	210
Dept 483-ADMINISTRATIVE	853	859	870	860
TOTAL APPROPRIATIONS	90,119	24,582	6,980	1,070

Appropriations: The Municipal Facilities/Improvements Fund accounts for the expenditures associated with administrative costs and miscellaneous operational costs related to building overhead and improvements.

NET OF REVENUES/APPROPRIATIONS - FUND 265	(20,052)	35,895	33,320	37,730
BEGINNING FUND BALANCE	159,509	139,588	165,654	198,974
FUNDING BALANCE ADJUSTMENTS	131	0	0	0
ENDING FUND BALANCE	139,588	175,483	198,974	236,704

266 - CITY DRUG FORFEITURE



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 266 - CITY DRUG FORFEITURE

ESTIMATED REVENUES

Dept 765-DRUG ENFORCEMENT	0	552	1,000	500
TOTAL ESTIMATED REVENUES	0	552	1,000	500

Estimated Revenues: If revenues are received through appropriate court orders for property seized during drug related arrests, budget amendments will be made to use funds according to applicable uses within the enabling legislation.

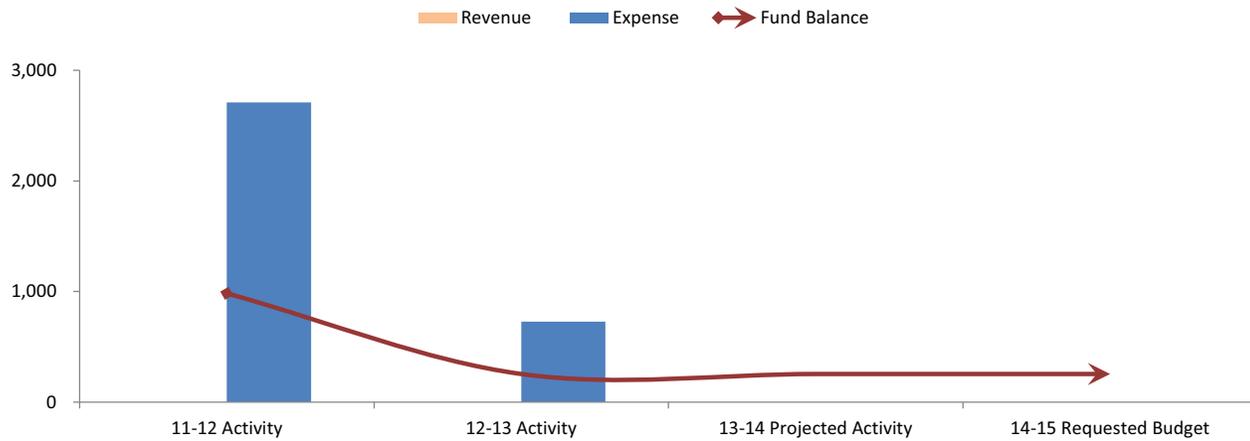
APPROPRIATIONS

Dept 765-DRUG ENFORCEMENT	2,131	5,226	6,500	500
TOTAL APPROPRIATIONS	2,131	5,226	6,500	500

Appropriations: Are reported as they are incurred. Typical expenses include equipment for the police department.

NET OF REVENUES/APPROPRIATIONS - FUND 266	(2,131)	(4,674)	(5,500)	
BEGINNING FUND BALANCE	28,588	26,457	21,782	16,282
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	26,457	21,783	16,282	16,282

268 - FEDERAL DRUG FORFEITURE



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 268 - FEDERAL DRUG FORFEITURE

ESTIMATED REVENUES

Dept 765-DRUG ENFORCEMENT	0	0	0	0
TOTAL ESTIMATED REVENUES	0	0	0	0

Estimated Revenues: If revenues are received through appropriate court orders for property seized during drug related arrests, budget amendments will be made to use funds according to applicable uses within the enabling legislation.

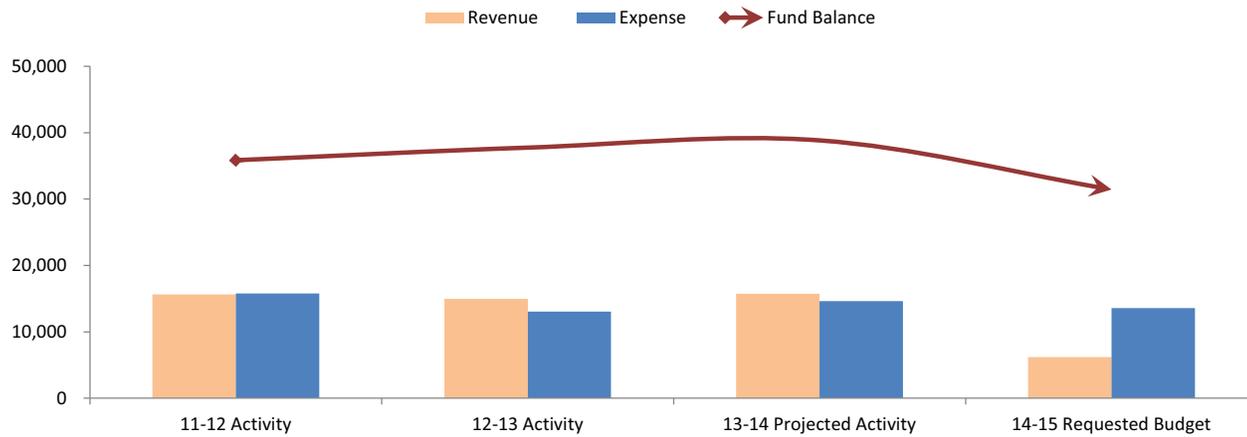
APPROPRIATIONS

Dept 765-DRUG ENFORCEMENT	2,708	729	0	0
TOTAL APPROPRIATIONS	2,708	729	0	0

Appropriations: Are reported as they are incurred. Typical expenses include equipment for the police department.

NET OF REVENUES/APPROPRIATIONS - FUND 268	(2,708)	(729)		
BEGINNING FUND BALANCE	3,692	984	255	255
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	984	255	255	255

299 - DEPOT



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 299 - DEPOT

ESTIMATED REVENUES

Dept 850-ECONOMIC DEVELOPMENT	326	0	400	200
Dept 959-TRANSPORTATION	15,312	14,950	15,330	6,000
TOTAL ESTIMATED REVENUES	15,638	14,950	15,730	6,200

Estimated Revenues: The Depot Fund accounts for the revenues received from interest, and income from the DDA for reimbursement for use of the facility.

APPROPRIATIONS

Dept 850-ECONOMIC DEVELOPMENT	3,374	0	0	0
Dept 959-TRANSPORTATION	12,394	13,045	14,640	13,600
TOTAL APPROPRIATIONS	15,768	13,045	14,640	13,600

Appropriations: The Depot Fund accounts for the expenditures associated with administrative costs, utilities, cleaning and operating supplies as well as monies transferred to the Municipal Facilities/Improvement Fund.

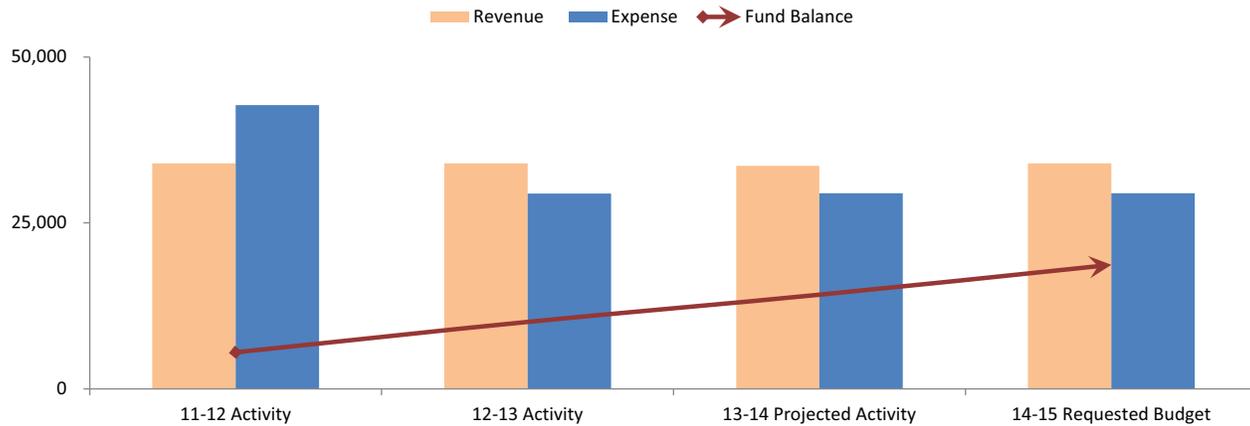
NET OF REVENUES/APPROPRIATIONS - FUND 299	(130)	1,905	1,090	(7,400)
BEGINNING FUND BALANCE	35,970	35,840	37,745	38,835
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	35,840	37,745	38,835	31,435

PROJECT FUNDS

The M-51 Commercial development fund helps facilitate commercial development projects.

The Capital Projects fund encompasses many projects around the town including local paving.

497 - M - 51 COMMERCIAL DEVELOPMENT



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 497 - M-51 S COMMERCIAL DEVELOPMENT

ESTIMATED REVENUES

Dept 850-ECONOMIC DEVELOPMENT	34,000	34,000	33,600	34,000
TOTAL ESTIMATED REVENUES	34,000	34,000	33,600	34,000

Estimated Revenues: The M-51 South Commercial Development Fund accounts for revenue received from lots sales in the Commercial Center, transfers from other funds, utility tap-in fees and miscellaneous payments received.

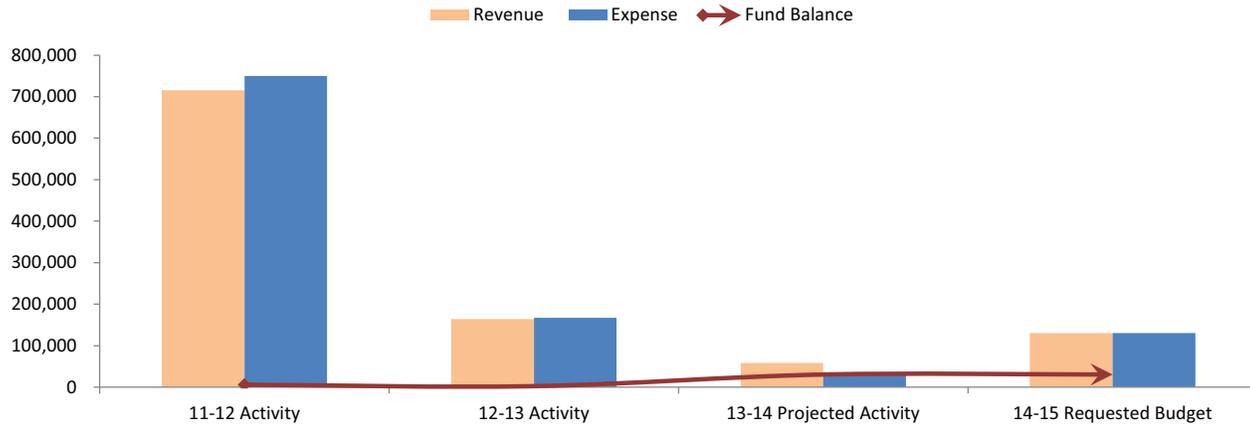
APPROPRIATIONS

Dept 850-ECONOMIC DEVELOPMENT	42,725	29,423	29,500	29,500
TOTAL APPROPRIATIONS	42,725	29,423	29,500	29,500

Appropriations: The M-51 South Commercial Development Fund accounts for expenditures associated with transfers to other funds for loan repayments and annual debt service on Promissory Note for land purchase. Final debt service payment is due 12/1/2014.

NET OF REVENUES/APPROPRIATIONS - FUND 497	(8,725)	4,577	4,100	4,500
BEGINNING FUND BALANCE	14,247	5,522	10,099	14,199
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	5,522	10,099	14,199	18,699

449 - CAPITAL PROJECTS FUND



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 499 - CAPITAL PROJECTS FUND

ESTIMATED REVENUES

Dept 446-INFRASTRUCTURE ACTIVITIES	715,326	164,016	58,000	130,000
TOTAL ESTIMATED REVENUES	715,326	164,016	58,000	130,000

Estimated Revenues: The Capital Projects Fund accounts for revenue received from payments-in-lieu-of-taxes earmarked for capital project use and payments for wireless antenna lease space on water towers.

APPROPRIATIONS

Dept 446-INFRASTRUCTURE ACTIVITIES	740,571	167,411	30,000	130,000
Dept 850-ECONOMIC DEVELOPMENT	9,613	0	0	0
TOTAL APPROPRIATIONS	750,184	167,411	30,000	130,000

Appropriations: The Capital Projects Fund accounts for expenditures related to construction expenses on capital projects.

NET OF REVENUES/APPROPRIATIONS - FUND 499	(34,858)	(3,395)	28,000	0
BEGINNING FUND BALANCE	40,794	5,937	2,543	30,543
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	5,936	2,542	30,543	30,543

ENTERPRISE FUNDS

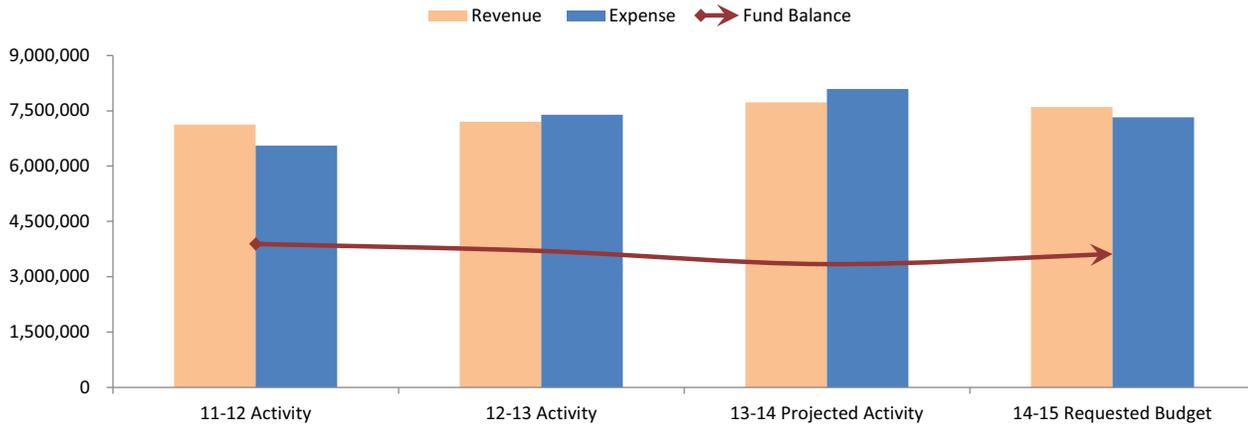
The Electric Utility is a municipal utility serving the City of Dowagiac. The City does not generate electricity. The City purchases wholesale electricity from Indiana Michigan Power through a cooperative formed with other municipal electric utilities. Activities necessary to provide such services accounted for in these funds include, but are not limited to administration, operations, maintenance and construction.

Dial-A-Ride Transit provides public transportation to residents of the City and portions of the surrounding townships. The majority of funding comes from State and Federal grants, as well as a local millage and fares paid to ride.

The Sewer Utility is a municipal sewer service provider to the City of Dowagiac and surrounding communities. The City owns and operates a treatment plant, lift stations and the collection system located with the city limits. Activities necessary to provide such services accounted for in these funds include, but are not limited to administration, operations, maintenance and construction. Additionally, the City contracts with an adjoining township to maintain their lift stations and distribution system.

The Water Utility is a municipal supplier of water to the city. The City owns and operates a water filtration plant, two water towers, one standpipe and the distribution system located within the City limits. Activities necessary to provide such services accounted for in these funds include, but are not limited to administration, operations, maintenance and construction.

582 - ELECTRIC UTILITY



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 582 - ELECTRIC UTILITY

ESTIMATED REVENUES

Dept 440-OPERATING & NON-OPERATING INCOME	7,127,399	7,206,766	7,732,500	7,599,500
TOTAL ESTIMATED REVENUES	7,127,399	7,206,766	7,732,500	7,599,500

Estimated Revenues: The Electric Utility Fund accounts for the revenue received from the sale of electricity, investment interest, and interdepartmental loan payments.

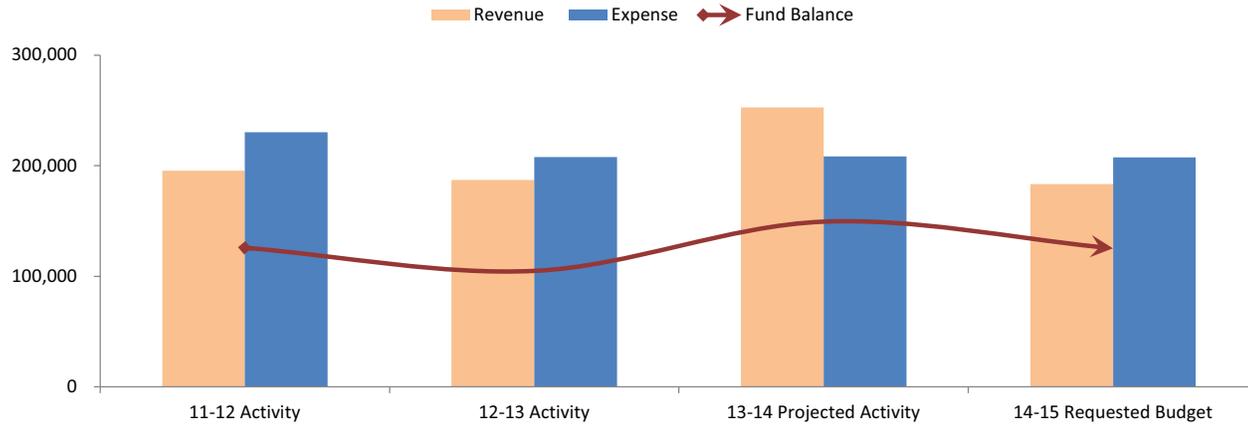
APPROPRIATIONS

Dept 441-GENERATION FACILITIES	4,335,949	4,559,513	4,660,000	4,785,000
Dept 442-DISTRIBUTION/COLLECTION	647,389	722,891	712,180	733,280
Dept 483-ADMINISTRATIVE	1,400,266	1,868,112	2,321,020	1,437,545
Dept 487-BOND PAYMENTS	51,948	53,871	54,500	54,000
Dept 580-ENERGY OPTIMIZATION PROGRAM	78,448	130,104	198,570	164,130
Dept 850-ECONOMIC DEVELOPMENT	43,973	61,883	144,830	150,090
TOTAL APPROPRIATIONS	6,557,973	7,396,374	8,091,100	7,324,045

Appropriations: The Electric Utility Fund accounts for the expenditures related to purchased power, remediation costs for oil recovery system (15.0051.2), administrative and operational expenses, transfers to other funds, debt service, payment-in-lieu-of taxes, contractual/professional services and miscellaneous economic development expenses.

NET OF REVENUES/APPROPRIATIONS - FUND 582	569,426	(189,608)	(358,600)	275,455
BEGINNING FUND BALANCE	3,284,734	3,887,274	3,697,665	3,339,065
FUNDING BALANCE ADJUSTMENTS	33,113	0	0	0
ENDING FUND BALANCE	3,887,273	3,697,666	3,339,065	3,614,520

588 - DIAL-A-RIDE TRANSPORTATION



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 588 - DIAL-A-RIDE TRANSPORTATION

ESTIMATED REVENUES

Dept 959-TRANSPORTATION	195,503	187,059	252,860	183,330
TOTAL ESTIMATED REVENUES	195,503	187,059	252,860	183,330

Estimated Revenues: The Dial-a-Ride Transportation Fund accounts for the revenue received from the tax levy that is solely designated for this purpose. The current millage rate for this tax is .55 mils. Other revenue sources include Federal and State operating assistance, and fares for public transportation provided to residents of the city as well as to a portion of the surrounding townships. During 2014 FYE there is an expected Federal & State Grant which will facilitate the purchase of a new bus.

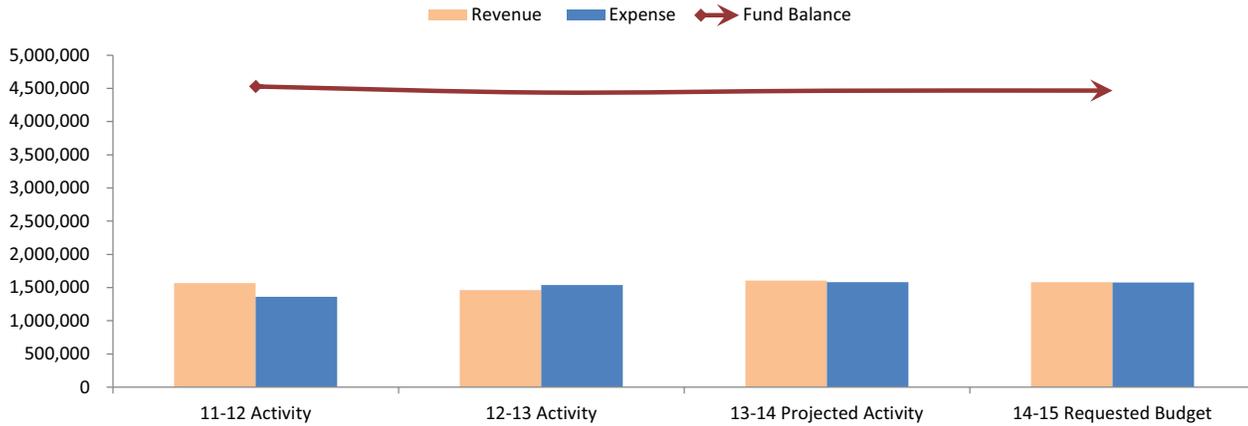
APPROPRIATIONS

Dept 959-TRANSPORTATION	230,369	207,901	208,355	207,429
TOTAL APPROPRIATIONS	230,369	207,901	208,355	207,429

Appropriations: The Dial-A-Ride Transportation Fund accounts for the expenditures associated with administrative costs, utilities, operating supplies, rent for office and garage space, and operations and maintenance costs.

NET OF REVENUES/APPROPRIATIONS - FUND 588	(34,866)	(20,842)	44,505	(24,099)
BEGINNING FUND BALANCE	157,739	125,730	104,814	149,319
FUNDING BALANCE ADJUSTMENTS	2,856	(74)	0	0
ENDING FUND BALANCE	125,729	104,814	149,319	125,220

590 - SEWER UTILITY



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 590 - SEWER UTILITY

ESTIMATED REVENUES

Dept 440-OPERATING & NON-OPERATING INCOME	1,572,119	1,412,427	1,530,700	1,521,450
Dept 536-CAUA	0	5,000	30,000	30,000
Dept 985-TRANSFERS	42,123	45,515	45,500	29,500
TOTAL ESTIMATED REVENUES	1,614,242	1,462,942	1,606,200	1,580,950

Estimated Revenues: The Sewer Utility Fund accounts for revenue received from Industrial Pretreatment surcharges as required by the Federal Water Pollution Control Act; billing, monitoring and O&M fees assessed to Silver Creek Township for sanitary sewer collection; utility sales; transfers from other funds; and other operational revenues. In August of 2013 the City entered into a management contract with CAUA.

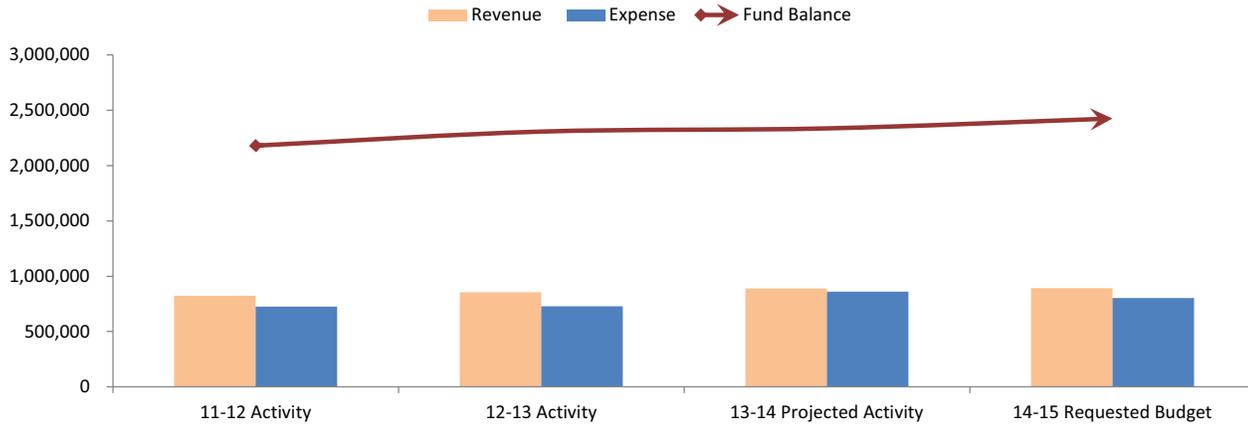
APPROPRIATIONS

Dept 442-DISTRIBUTION/COLLECTION	248,268	298,805	283,520	335,260
Dept 443-WASTEWATER TREATMENT	686,107	750,004	828,070	781,810
Dept 445-METER READ/SERVICE	14,905	18,627	20,600	21,920
Dept 483-ADMINISTRATIVE	271,368	340,801	289,990	282,295
Dept 487-BOND PAYMENTS	38,505	37,827	37,500	35,500
Dept 536-CAUA	0	1,313	19,400	23,340
Dept 538-COLLECTION INDIAN LAKE	40,352	25,901	32,240	32,600
Dept 539-COLLECTION SLAUA	69,818	64,080	68,100	65,580
Dept 550-S2 GRANT	54,000	0	0	0
TOTAL APPROPRIATIONS	1,423,323	1,537,358	1,579,420	1,578,305

Appropriations: The Sewer Utility Fund accounts for expenditures associated with collection, wastewater treatment, meter reading/service, and administrative expenses related to maintenance and operation of the utility.

NET OF REVENUES/APPROPRIATIONS - FUND 590	190,919	(74,416)	26,780	2,645
BEGINNING FUND BALANCE	4,309,946	4,513,037	4,438,719	4,465,499
FUNDING BALANCE ADJUSTMENTS	12,174	98	0	0
ENDING FUND BALANCE	4,513,039	4,438,719	4,465,499	4,468,144

591 - WATER UTILITY



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 591 - WATER UTILITY

ESTIMATED REVENUES

Dept 440-OPERATING & NON-OPERATING INCOME	680,691	690,572	714,500	706,050
Dept 536-CASS COUNTY WATER SYSTEM	141,383	165,017	174,000	177,500
TOTAL ESTIMATED REVENUES	822,074	855,589	888,500	883,550

Estimated Revenues: The Water Fund accounts for revenue received from water utility sales, service fees, and lease payments for wireless antenna space on the water towers, as well as revenue from the Cass County Water System.

APPROPRIATIONS

Dept 442-DISTRIBUTION/COLLECTION	290,585	297,588	396,090	314,390
Dept 444-WATER TREATMENT	60,281	62,479	79,500	81,000
Dept 483-ADMINISTRATIVE	251,236	236,664	248,410	258,855
Dept 487-BOND PAYMENTS	16,941	16,516	16,800	15,500
Dept 536-CASS COUNTY WATER SYSTEM	106,478	115,454	118,780	157,900
TOTAL APPROPRIATIONS	725,521	728,701	859,580	827,645

Appropriations: The Water Fund accounts for expenditures associated with distribution, water treatment, and administrative expenses related to maintenance and operation of the utility.

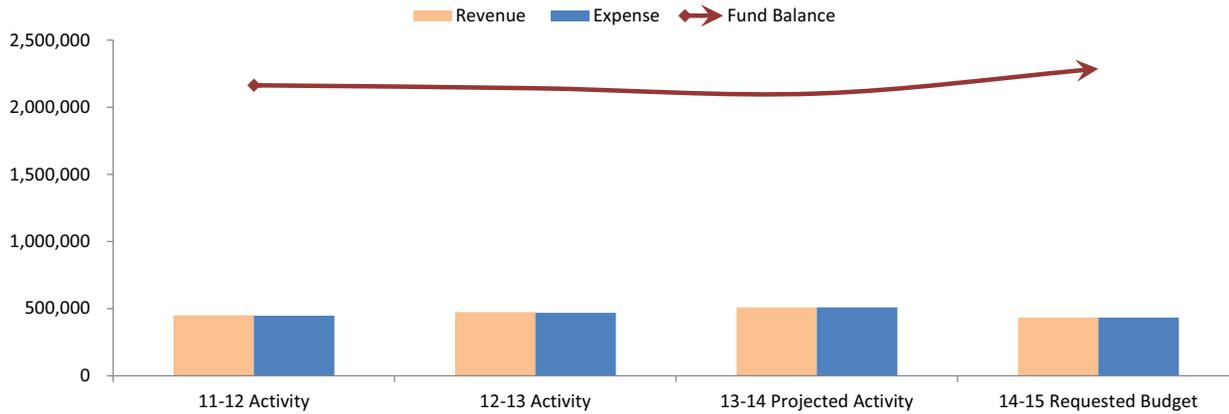
NET OF REVENUES/APPROPRIATIONS - FUND 591	96,553	126,888	28,920	55,905
BEGINNING FUND BALANCE	2,074,400	2,180,860	2,307,820	2,336,740
FUNDING BALANCE ADJUSTMENTS	9,910	72	0	0
ENDING FUND BALANCE	2,180,863	2,307,820	2,336,740	2,425,995

INTERNAL SERVICE FUNDS

The Motor Pool Fund accounts for the costs of purchasing, maintaining and operating vehicles and other equipment used by various City departments. Costs are billed to the user departments based on rental rates that are adjusted annually. Replacement costs are also transferred from other departments based on usage.

The Computer Replacement Fund provides computer and software support for City operations. Revenues for the fund come from service fees charged to other City funds. The Computer Replacement Fund accounts for the costs of purchasing and maintaining computer operations for the City. Costs for computer services are billed to the user departments based on rental rates adjusted annually.

661 - MOTOR POOL



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 661 - MOTOR POOL/EQUIPMENT

ESTIMATED REVENUES

Dept 932-INTERNAL REPAIR/MAINTENCE	433,711	450,231	470,200	618,700
TOTAL ESTIMATED REVENUES	433,711	450,231	470,200	618,700

Estimated Revenues: The Motor Pool Fund accounts for revenue received from interest, equipment rental charges for use of City vehicles/equipment by Major and Local Streets Funds as required by MDOT, trade-in allowances on vehicles/equipment scheduled for replacement, and retained earnings.

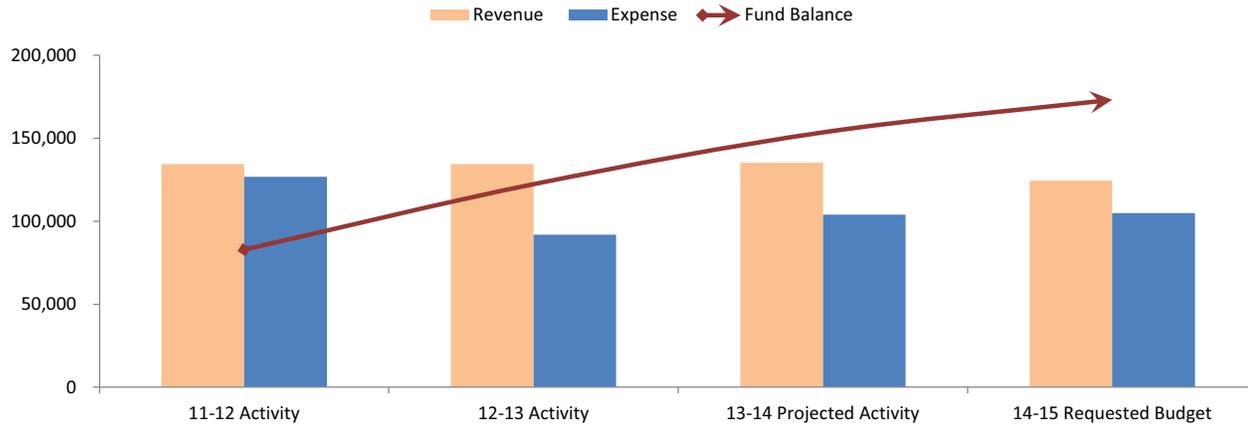
APPROPRIATIONS

Dept 932-INTERNAL REPAIR/MAINTENCE	449,101	473,232	509,510	433,900
TOTAL APPROPRIATIONS	449,101	473,232	509,510	433,900

Appropriations: The Motor Pool Fund accounts for expenditures associated with repair, maintenance and operational expenses related to upkeep of City vehicles and equipment.

NET OF REVENUES/APPROPRIATIONS - FUND 661	(15,390)	(23,001)	(39,310)	184,800
BEGINNING FUND BALANCE	2,157,138	2,164,874	2,141,873	2,102,563
FUNDING BALANCE ADJUSTMENTS	23,124	0	0	0
ENDING FUND BALANCE	2,164,872	2,141,873	2,102,563	2,287,363

662 - COMPUTER REPLACEMENT



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 662 - COMPUTER REPLACEMENT FUND

ESTIMATED REVENUES

Dept 932-INTERNAL REPAIR/MAINTENCE	134,396	134,385	135,250	124,500
TOTAL ESTIMATED REVENUES	134,396	134,385	135,250	124,500

Estimated Revenues: The Computer Replacement Fund accounts for revenue received from equipment rental charges for use of computer equipment by other City departments.

APPROPRIATIONS

Dept 932-INTERNAL REPAIR/MAINTENCE	126,692	94,939	104,040	104,840
TOTAL APPROPRIATIONS	126,692	94,939	104,040	104,840

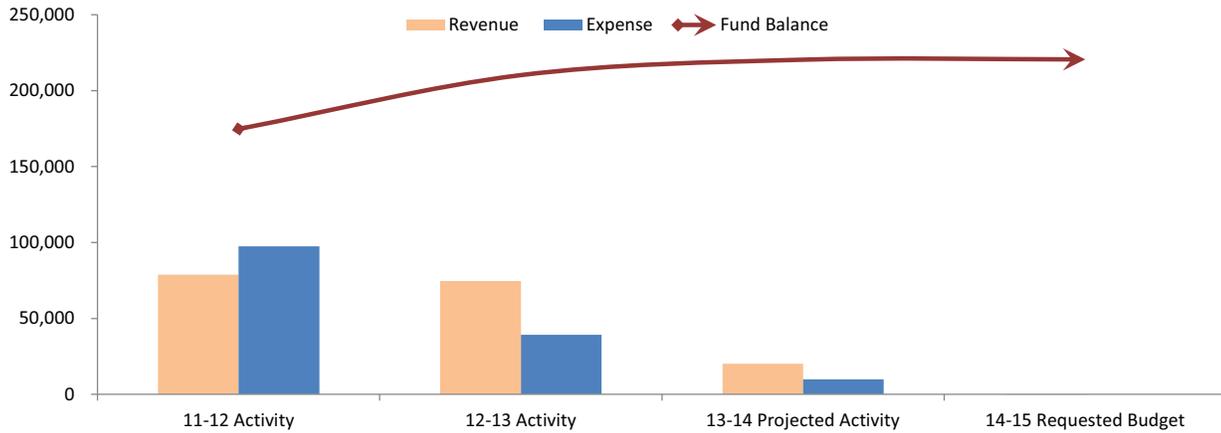
Appropriations: The Computer Replacement Fund accounts for expenditures associated with administrative, maintenance and operational expenses related to computer services and equipment for the City.

NET OF REVENUES/APPROPRIATIONS - FUND 662	7,704	39,446	31,210	19,660
BEGINNING FUND BALANCE	74,639	82,913	122,359	153,569
FUNDING BALANCE ADJUSTMENTS	568	0	0	0
ENDING FUND BALANCE	82,911	122,359	153,569	173,229

TRUST AND AGENCY FUNDS

The Self-Insurance Fund accounts for the cost of the City self-insured portions of employee health insurance and liability self insurance. The Self-Insurance Funds are administered by a third-party providers that makes direct payment to health care providers, and other insurance companies. Revenue to the fund is provided by charges to the various funds and activities.

667 - HEALTH/DENTAL SELF INSURANCE



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 677 - HEALTH/DENTAL SELF-INSURANCE FUND

ESTIMATED REVENUES

Dept 951-HEALTH INSURANCE	78,772	74,751	20,150	200
TOTAL ESTIMATED REVENUES	78,772	74,751	20,150	200

Estimated Revenues: The Medical Self Insurance Fund accounts for revenue received from transfers from all operational funds that have employee cost account numbers. The transfer amount reflects funding for the high deductible program and administrative fees (\$15 per employee) for the third party administrator. The self insurance program commenced on 10/1/06. The American Health Care Act dictated the change of health insurance in the 2014 FYE budget. A portion of this account has been placed into a CD to earn better interest rates. The plan for this account is to retain fund balance for the time being with the recent health care changes.

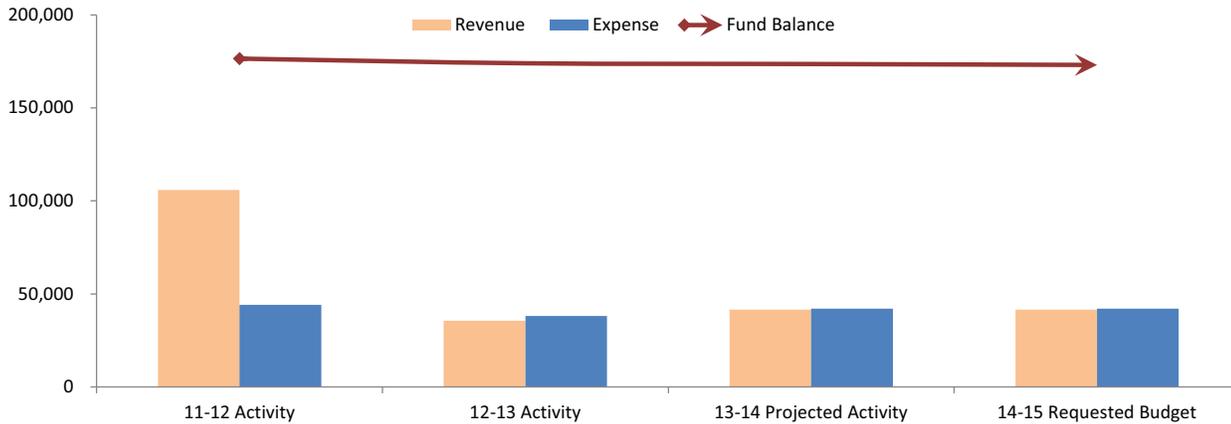
APPROPRIATIONS

Dept 951-HEALTH INSURANCE	97,592	39,299	10,000	0
TOTAL APPROPRIATIONS	97,592	39,299	10,000	0

Appropriations: The Medical Self Insurance Fund accounts for expenditures associated with eligible health claims and administrative fees for third party administration services.

NET OF REVENUES/APPROPRIATIONS - FUND 677	(18,820)	35,452	10,150	200
BEGINNING FUND BALANCE	193,571	174,751	210,203	220,353
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	174,751	210,203	220,353	220,553

678 - SELF INSURANCE



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 678 - SELF INSURANCE

ESTIMATED REVENUES

Dept 954-INSURANCE	105,810	35,601	41,600	41,500
TOTAL ESTIMATED REVENUES	105,810	35,601	41,600	41,500

Estimated Revenues: The Self Insurance Fund accounts for revenue received from transfers from the majority of operational funds. The transfer amount reflects funding for the self insurance plan administered by MMRMA. The City began recording the retention fund in the 2011/2012 audit and applicable accounts were given a fund balance adjustment to establish the account balance. Other sources of revenue include investment earnings and insurance recoveries .

APPROPRIATIONS

Dept 954-INSURANCE	44,065	38,096	42,000	42,000
TOTAL APPROPRIATIONS	44,065	38,096	42,000	42,000

Appropriations: The Self Insurance Fund accounts for insurance claims as they arise.

NET OF REVENUES/APPROPRIATIONS - FUND 677	61,745	(2,495)	(400)	(500)
BEGINNING FUND BALANCE	0	176,424	173,929	173,529
FUNDING BALANCE ADJUSTMENTS	114,679	0	0	0
ENDING FUND BALANCE	176,424	173,929	173,529	173,029

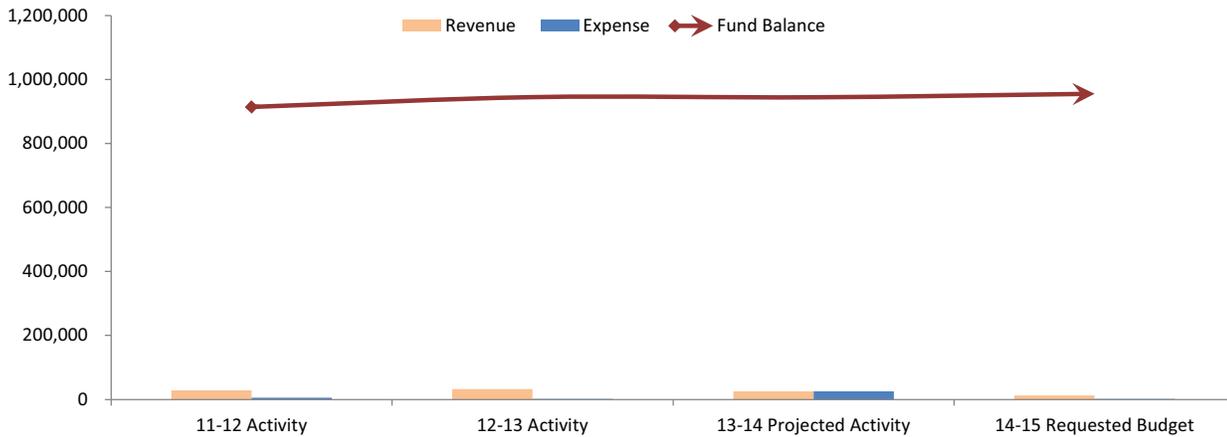
FIDUCIARY FUNDS

The Cemetery Trust Fund accounts for the revenue received when burial plots are sold. The principal in this fund must be maintained intact per state law. The interest earnings in this fund are being accumulated to provide for the upkeep of the cemetery after all plots have been sold.

The Retiree Health Insurance Fund accounts for retiree contributions to health insurance premiums and transfers from other funds.

The Public Art Non Reverting trust fund was established to record donations received for public art. The monies received can only be used towards the long-term care and maintenance of public art, and any interest earned must remain in the fund.

711 - CEMETERY TRUST



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 711 - CEMETERY TRUST

ESTIMATED REVENUES

Dept 276-CEMETERY	28,632	31,985	25,000	12,500
TOTAL ESTIMATED REVENUES	28,632	31,985	25,000	12,500

Estimated Revenues: Income is generated in the form of perpetual care fees and interest paid from the Electric Fund. The loan principal and interest repayment from the Electric fund will end in the 2015 Fiscal Year.

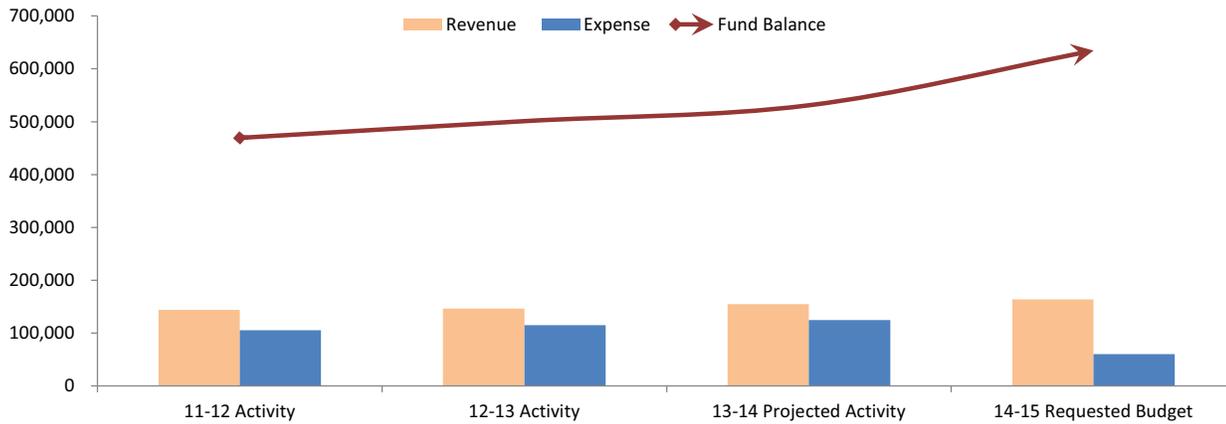
APPROPRIATIONS

Dept 276-CEMETERY	5,665	1,372	25,500	1,500
TOTAL APPROPRIATIONS	5,665	1,372	25,500	1,500

Appropriations: Miscellaneous minor repairs and maintenance expenses.

NET OF REVENUES/APPROPRIATIONS - FUND 711	22,967	30,613	(500)	11,000
BEGINNING FUND BALANCE	891,322	914,288	944,901	944,401
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	914,289	944,901	944,401	955,401

733 - RETIREE HEALTH INSURANCE



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 733 - RETIREE HEALTH INSURANCE

ESTIMATED REVENUES

Dept 861-RETIREE INSURANCE	143,980	146,707	155,000	164,000
TOTAL ESTIMATED REVENUES	143,980	146,707	155,000	164,000

Estimated Revenues: Revenue is composed of interest income, retiree contributions, and employer contributions based on the City's postemployment hospitalization insurance plan.

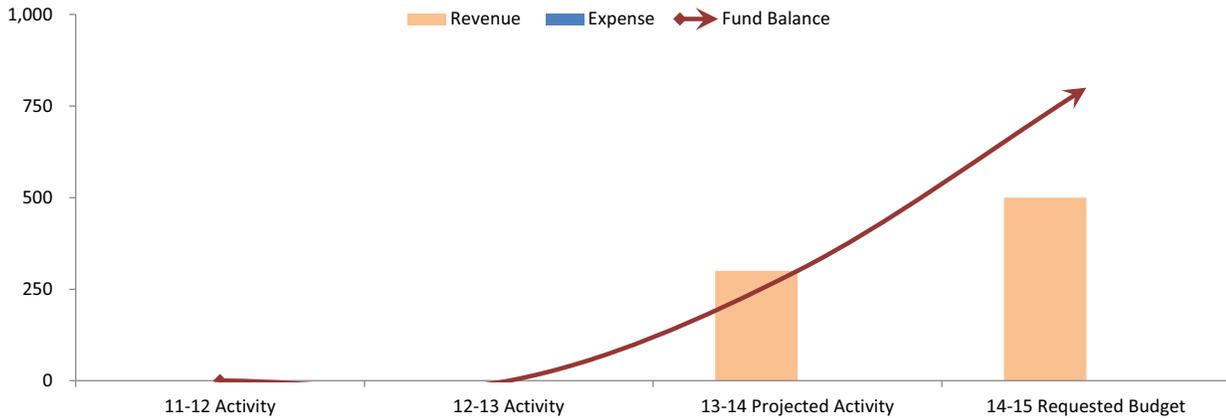
APPROPRIATIONS

Dept 861-RETIREE INSURANCE	105,364	115,048	125,000	60,550
TOTAL APPROPRIATIONS	105,364	115,048	125,000	60,550

Appropriations: Expenses of the City's postemployment hospitalization insurance plan. They are recorded as they incur.

NET OF REVENUES/APPROPRIATIONS - FUND 733	38,616	31,659	30,000	103,450
BEGINNING FUND BALANCE	430,919	469,536	501,194	531,194
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	469,535	501,195	531,194	634,644

753 - PUBLIC ARTS NON-REVERTING TRUST FUND



GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
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Fund 753 - PUBLIC ARTS NON-REVERTING TRUST FUND

ESTIMATED REVENUES

Dept 277-PUBLIC ART	0	1,250	2,000	2,000
TOTAL ESTIMATED REVENUES	0	1,250	2,000	2,000

Estimated Revenues: Designated Donations.

APPROPRIATIONS

Dept 277-PUBLIC ART	0	0	0	0
TOTAL APPROPRIATIONS	0	0	0	0

Appropriations: Long-term care and maintenance of public art.

NET OF REVENUES/APPROPRIATIONS - FUND 733	0	1,250	2,000	2,000
BEGINNING FUND BALANCE	0	0	1,250	3,250
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	0	1,250	3,250	5,250

	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
ESTIMATED REVENUES - ALL FUNDS	15,736,533	15,905,499	16,937,230	15,810,260
APPROPRIATIONS - ALL FUNDS	15,045,352	15,967,713	17,198,425	15,106,624
FUNDING BALANCE ADJUSTMENTS	233,826	171	26,229	0
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	691,181	-62,214	-261,195	703,636

05/08/2013

BUDGET REPORT FOR CITY OF DOWAGIAC

GL NUMBER	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 REQUESTED BUDGET
Fund 101 - GENERAL FUND					
ESTIMATED REVENUES					
Dept 191-ELECTIONS		2,722	0	0	0
Dept 192-ELECTIONS (CONSOLIDATED)		0	970	0	0
Dept 212-TAXES/ADMINISTRATIVE FEES		1,621,999	1,616,684	1,642,500	1,634,750
Dept 213-INTEREST/MISCELLANEOUS		9,957	5,708	8,500	4,800
Dept 214-CITY HALL OPERATIONAL OVERHEAD		74,615	74,633	74,800	74,700
Dept 216-LICENSES & PERMITS		55,487	59,086	57,230	59,230
Dept 265-GROUNDS MAINTENANCE		40,968	37,230	38,000	37,000
Dept 276-CEMETERY		43,851	42,651	45,900	41,250
Dept 299-LOCAL REVENUE SHARING		0	4,709	25,000	35,000
Dept 299-STATE REVENUE SHARING		635,668	625,277	635,000	663,000
Dept 301-POLICE		387,253	369,573	107,080	118,900
Dept 302-CASS COUNTY DRUG ENFORCEMENT TEAM		0	0	275,000	302,000
Dept 316-SCHOOL CROSSING GUARD		1,857	1,857	1,880	2,000
Dept 336-FIRE		162,726	104,815	109,750	108,700
Dept 371-BUILDING/PLANNING/CUSTOMER SERVICE		8,609	76,663	57,000	75,300
Dept 537-AIRPORT		58,914	53,316	58,500	55,700
Dept 804-MUSEUM		90,226	171,377	96,500	93,000
Dept 985-TRANSFERS		0	230,000	0	0
TOTAL ESTIMATED REVENUES		3,194,852	3,474,549	3,232,640	3,305,330
APPROPRIATIONS					
Dept 100-		(1)	68	10	10
Dept 101-MAYOR CITY COUNCIL		20,528	23,451	20,260	15,560
Dept 172-CITY MANAGER		105,904	100,532	107,810	66,175
Dept 191-ELECTIONS		13,634	6,249	9,000	9,000
Dept 192-ELECTIONS (CONSOLIDATED)		0	758	0	0
Dept 201-FINANCE		58,839	58,247	70,250	73,170
Dept 209-ASSESSOR		29,748	29,726	31,140	29,375
Dept 210-CITY ATTORNEY		6,725	6,332	12,000	15,000
Dept 215-CITY CLERK		45,627	50,434	54,880	50,990
Dept 263-MUNICIPAL BUILDING		143,904	142,942	159,700	213,100
Dept 265-GROUNDS MAINTENANCE		232,923	235,020	242,130	224,960
Dept 301-POLICE		1,146,770	1,106,908	1,029,680	1,134,735
Dept 302-CASS COUNTY DRUG ENFORCEMENT TEAM		260,255	228,607	280,450	300,210
Dept 303-PART-TIME POLICE		47,700	49,859	32,840	16,150
Dept 316-SCHOOL CROSSING GUARD		6,852	7,544	7,610	7,430
Dept 336-FIRE		584,965	524,047	504,090	589,850
Dept 371-BUILDING/PLANNING/CUSTOMER SERVICE		116,585	88,023	109,910	111,000
Dept 448-PARKING LOTS/SIDEWALKS/BIKE PATHS		975	7,760	11,130	17,300
Dept 487-BOND PAYMENTS		116,717	117,619	116,000	120,000
Dept 537-AIRPORT		75,854	70,293	70,850	58,750
Dept 804-MUSEUM		171,142	530,135	106,035	102,915
Dept 941-CONTINGENCY		0	1,998	60,000	60,000
Dept 951-HEALTH INSURANCE		(4,359)	0	0	0
Dept 953-UNEMPLOYMENT REIMBURSEMENT		16,550	17,274	10,000	15,000
Dept 954-INSURANCE		9,362	14,161	30,000	16,800
Dept 985-TRANSFERS		59,024	73,725	154,500	47,000
TOTAL APPROPRIATIONS		3,266,223	3,491,712	3,230,275	3,294,480
NET OF REVENUES/APPROPRIATIONS - FUND 101		(71,371)	(17,163)	2,365	10,850
BEGINNING FUND BALANCE		920,781	882,120	865,030	893,624
FUND BALANCE ADJUSTMENTS		32,711	75	26,229	0
ENDING FUND BALANCE		886,956	867,312	893,624	904,474
Fund 202 - MAJOR STREETS					
ESTIMATED REVENUES					
Dept 476-STREET REVENUES		327,634	334,465	366,800	338,350
TOTAL ESTIMATED REVENUES		327,634	334,465	366,800	338,350
APPROPRIATIONS					
Dept 448-PARKING LOTS/SIDEWALKS/BIKE PATHS			19,161	91,000	5,000

Dept 463-PAVED STREET PRESERVATION	87,022	113,098	106,790	106,680
Dept 468-ROUTINE MAINT CURB/GUTTER			300	300
Dept 469-ROUTINE MAINT CATCH BASINS	5,882	8,190	4,940	5,730
Dept 473-ROUTINE MAINT BRIDGES		35,603	6,200	6,700
Dept 475-TRAFFIC SERVICES	16,872	19,481	23,120	21,000
Dept 479-SNOW & ICE	15,893	28,400	73,080	65,150
Dept 483-ADMINISTRATIVE	27,676	32,437	32,855	31,930
Dept 485-FUND TRANSFERS	151,181	123,475	93,000	53,800
Dept 486-MAINT OF STATE TRUNKLINE	15,687	18,833	43,740	42,000
TOTAL APPROPRIATIONS	320,213	398,678	475,025	338,290
NET OF REVENUES/APPROPRIATIONS - FUND 202	7,421	(64,213)	(108,225)	60
BEGINNING FUND BALANCE	165,313	173,979	109,767	1,542
FUND BALANCE ADJUSTMENTS	1,820	0	0	0
ENDING FUND BALANCE	174,554	109,766	1,542	1,602

Fund 203 - LOCAL STREETS

ESTIMATED REVENUES

Dept 476-STREET REVENUES	216,811	293,789	251,500	268,600
TOTAL ESTIMATED REVENUES	216,811	293,789	251,500	268,600

APPROPRIATIONS

Dept 463-PAVED STREET PRESERVATION	148,193	162,266	105,240	124,900
Dept 464-ROUTING MAINT UNPAVED STREET	902	761	1,720	1,810
Dept 465-ROUTINE MAINT ALLEY	8,003	3,399	6,880	4,290
Dept 468-ROUTINE MAINT CURB/GUTTER	0	351	500	500
Dept 469-ROUTINE MAINT CATCH BASINS	35,638	28,379	23,450	25,860
Dept 473-ROUTINE MAINT BRIDGES	0	0	700	200
Dept 475-TRAFFIC SERVICES	7,846	5,691	8,980	5,100
Dept 479-SNOW & ICE	23,710	42,018	92,030	72,140
Dept 483-ADMINISTRATIVE	31,246	34,966	30,405	33,030
TOTAL APPROPRIATIONS	255,538	277,831	269,905	267,830

NET OF REVENUES/APPROPRIATIONS - FUND 203

NET OF REVENUES/APPROPRIATIONS - FUND 203	(38,727)	15,958	(18,405)	770
BEGINNING FUND BALANCE	42,560	5,078	21,038	2,633
FUND BALANCE ADJUSTMENTS	1,676			
ENDING FUND BALANCE	5,509	21,036	2,633	3,403

Fund 208 - PARKS

ESTIMATED REVENUES

Dept 718-INFRASTRUCTURE	34,622	270,651	228,000	2,250
TOTAL ESTIMATED REVENUES	34,622	270,651	228,000	2,250

APPROPRIATIONS

Dept 718-INFRASTRUCTURE	26,766	284,235	217,600	4,500
TOTAL APPROPRIATIONS	26,766	284,235	217,600	4,500

NET OF REVENUES/APPROPRIATIONS - FUND 208

BEGINNING FUND BALANCE	7,647	15,503	1,919	12,319
ENDING FUND BALANCE	15,503	1,919	12,319	10,069

Fund 218 - SIDEWALK REPLACEMENT PROGRAM

ESTIMATED REVENUES

Dept 269-	8,000	5,000	5,000	5,000
TOTAL ESTIMATED REVENUES	8,000	5,000	5,000	5,000

APPROPRIATIONS

Dept 269-	2,913	5,539	5,000	5,000
TOTAL APPROPRIATIONS	2,913	5,539	5,000	5,000

NET OF REVENUES/APPROPRIATIONS - FUND 218

BEGINNING FUND BALANCE	5,087	(539)		
ENDING FUND BALANCE	17,315	22,401	21,861	21,861
	22,401	21,861	21,861	21,861

Fund 226 - SOLID WASTE

ESTIMATED REVENUES

Dept 523-REFUSE REMOVAL	158,036	356,018	405,000	203,000
TOTAL ESTIMATED REVENUES	158,036	356,018	405,000	203,000

APPROPRIATIONS

Dept 523-REFUSE REMOVAL	173,305	333,296	427,460	201,560
TOTAL APPROPRIATIONS	173,305	333,296	427,460	201,560

NET OF REVENUES/APPROPRIATIONS - FUND 226

BEGINNING FUND BALANCE	(22,401)	22,722	(22,460)	1,440
FUND BALANCE ADJUSTMENTS	16,335	1,569	24,291	1,831
ENDING FUND BALANCE	502	0	0	0
	(5,564)	24,291	1,831	3,271

Fund 240 - INDUSTRIAL/ECONOMIC DEVELOPMEN

ESTIMATED REVENUES

Dept 261-ECONOMIC DEVELOPMENT	104,478	105,000	805,500	105,000
TOTAL ESTIMATED REVENUES	104,478	105,000	805,500	105,000

APPROPRIATIONS

Dept 261-ECONOMIC DEVELOPMENT	101,261	104,619	792,505	103,480
TOTAL APPROPRIATIONS	101,261	104,619	792,505	103,480

NET OF REVENUES/APPROPRIATIONS - FUND 240

BEGINNING FUND BALANCE	3,217	381	12,995	1,520
ENDING FUND BALANCE	(282)	2,934	3,316	1,631
	2,935	3,315	16,311	17,831

Fund 242 - BROWNFIELD REDEVELOPMENT AUTHORITY

ESTIMATED REVENUES			
Dept 261-ECONOMIC DEVELOPMENT	484,104	537,425	
TOTAL ESTIMATED REVENUES	484,104	537,425	
APPROPRIATIONS			
Dept 261-ECONOMIC DEVELOPMENT	647,077	374,452	
TOTAL APPROPRIATIONS	647,077	374,452	
NET OF REVENUES/APPROPRIATIONS - FUND 242	(162,973)	162,973	
BEGINNING FUND BALANCE		(162,973)	
ENDING FUND BALANCE	(162,973)		

Fund 243 - LDFA PROJECT

ESTIMATED REVENUES					
Dept 729-ECONOMIC DEVELOPMENT-INDUSTRIAL	60,978	60,979	66,700	61,000	
TOTAL ESTIMATED REVENUES	60,978	60,979	66,700	61,000	
APPROPRIATIONS					
Dept 729-ECONOMIC DEVELOPMENT-INDUSTRIAL	35,006	35,006	35,010	35,010	
TOTAL APPROPRIATIONS	35,006	35,006	35,010	35,010	
NET OF REVENUES/APPROPRIATIONS - FUND 243	25,972	25,973	31,690	25,990	
BEGINNING FUND BALANCE	299,400	325,371	351,344	383,034	
ENDING FUND BALANCE	325,372	351,344	383,034	409,024	

Fund 245 - DDA TIF PROJECT

ESTIMATED REVENUES					
Dept 850-ECONOMIC DEVELOPMENT	119,572	126,165	103,200	106,500	
TOTAL ESTIMATED REVENUES	119,572	126,165	103,200	106,500	
APPROPRIATIONS					
Dept 850-ECONOMIC DEVELOPMENT	180,757	125,957	102,420	106,490	
TOTAL APPROPRIATIONS	180,757	125,957	102,420	106,490	
NET OF REVENUES/APPROPRIATIONS - FUND 245	(61,185)	208	780	10	
BEGINNING FUND BALANCE	61,207	248	457	1,237	
FUND BALANCE ADJUSTMENTS	562				
ENDING FUND BALANCE	584	456	1,237	1,247	

Fund 252 - REHAB LOAN PAYMENTS

ESTIMATED REVENUES					
Dept 821-REDEVELOPMENT & HOUSING	0	0	0	0	
TOTAL ESTIMATED REVENUES	0	0	0	0	

APPROPRIATIONS				
Dept 821-REDEVELOPMENT & HOUSING	14,806	11,193	6,100	100
TOTAL APPROPRIATIONS	14,806	11,193	6,100	100
NET OF REVENUES/APPROPRIATIONS - FUND 252	(14,806)	(11,193)	(6,100)	(100)
BEGINNING FUND BALANCE	37,945	21,875	10,682	4,582
ENDING FUND BALANCE	23,139	10,682	4,582	4,482

Fund 255 - RENTAL REHAB

ESTIMATED REVENUES				
Dept 821-REDEVELOPMENT & HOUSING	0	32,450	0	0
TOTAL ESTIMATED REVENUES		32,450		

APPROPRIATIONS				
Dept 821-REDEVELOPMENT & HOUSING	0	32,450	0	0
TOTAL APPROPRIATIONS		32,450		

NET OF REVENUES/APPROPRIATIONS - FUND 255
 BEGINNING FUND BALANCE
 ENDING FUND BALANCE

Fund 265 - MUNICIPAL FACILITIES/IMPROVEME

ESTIMATED REVENUES				
Dept 264-BUILDING IMPROVEMENTS	70,067	50,649	40,300	38,800
TOTAL ESTIMATED REVENUES	70,067	50,649	40,300	38,800

APPROPRIATIONS				
Dept 264-BUILDING IMPROVEMENTS	55,237	13,895	6,110	210
Dept 483-ADMINISTRATIVE	853	859	870	860
TOTAL APPROPRIATIONS	56,090	14,754	6,980	1,070

NET OF REVENUES/APPROPRIATIONS - FUND 265
 BEGINNING FUND BALANCE
 FUND BALANCE ADJUSTMENTS
 ENDING FUND BALANCE

Fund 266 - CITY DRUG FORFEITURE

ESTIMATED REVENUES				
Dept 765-DRUG ENFORCEMENT	0	552	1,000	500
TOTAL ESTIMATED REVENUES		552	1,000	500

APPROPRIATIONS				
Dept 765-DRUG ENFORCEMENT	2,131	5,226	6,500	500
TOTAL APPROPRIATIONS	2,131	5,226	6,500	500

NET OF REVENUES/APPROPRIATIONS - FUND 266
 BEGINNING FUND BALANCE
 ENDING FUND BALANCE

Fund 268 - FEDERAL DRUG FORFEITURE

ESTIMATED REVENUES

Dept 765-DRUG ENFORCEMENT
TOTAL ESTIMATED REVENUES

APPROPRIATIONS

Dept 765-DRUG ENFORCEMENT
TOTAL APPROPRIATIONS

2,708	729	0	0

2,708	729		

NET OF REVENUES/APPROPRIATIONS - FUND 268

BEGINNING FUND BALANCE

(2,708)	(729)		

3,692	984	255	255

ENDING FUND BALANCE

984	255	255	255
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Fund 299 - DEPOT

ESTIMATED REVENUES

Dept 850-ECONOMIC DEVELOPMENT
Dept 959-TRANSPORTATION
TOTAL ESTIMATED REVENUES

326		400	200
15,312	14,950	15,330	6,000

15,638	14,950	15,730	6,200

APPROPRIATIONS

Dept 850-ECONOMIC DEVELOPMENT
Dept 959-TRANSPORTATION
TOTAL APPROPRIATIONS

3,374			
12,394	13,045	14,640	13,600

15,768	13,045	14,640	13,600

NET OF REVENUES/APPROPRIATIONS - FUND 299

BEGINNING FUND BALANCE

(130)	1,905	1,090	(7,400)

35,970	35,840	37,745	38,835

ENDING FUND BALANCE

35,840	37,745	38,835	31,435
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Fund 497 - M-51 S COMMERCIAL DEVELOPMENT

ESTIMATED REVENUES

Dept 850-ECONOMIC DEVELOPMENT
TOTAL ESTIMATED REVENUES

34,000	34,000	33,600	34,000

34,000	34,000	33,600	34,000

APPROPRIATIONS

Dept 850-ECONOMIC DEVELOPMENT
TOTAL APPROPRIATIONS

42,725	29,423	29,500	29,500

42,725	29,423	29,500	29,500

NET OF REVENUES/APPROPRIATIONS - FUND 497

BEGINNING FUND BALANCE

(8,725)	4,577	4,100	4,500

14,247	5,522	10,099	14,199

ENDING FUND BALANCE

5,522	10,099	14,199	18,699
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Fund 499 - CAPITAL PROJECTS FUND

ESTIMATED REVENUES

Dept 442-DISTRIBUTION/COLLECTION
Dept 446-INFRASTRUCTURE ACTIVITIES
TOTAL ESTIMATED REVENUES

715,326	164,016	58,000	130,000

715,326	164,016	58,000	130,000

APPROPRIATIONS				
Dept 446-INFRASTRUCTURE ACTIVITIES	740,571	167,411	30,000	130,000
Dept 850-ECONOMIC DEVELOPMENT	9,613	0	0	0
TOTAL APPROPRIATIONS	750,184	167,411	30,000	130,000
NET OF REVENUES/APPROPRIATIONS - FUND 499	(34,858)	(3,395)	28,000	0
BEGINNING FUND BALANCE	40,794	5,937	2,543	30,543
ENDING FUND BALANCE	5,936	2,542	30,543	30,543

Fund 582 - ELECTRIC UTILITY

ESTIMATED REVENUES				
Dept 440-OPERATING & NON-OPERATING INCOME	7,127,399	7,206,766	7,732,500	7,599,500
TOTAL ESTIMATED REVENUES	7,127,399	7,206,766	7,732,500	7,599,500

APPROPRIATIONS				
Dept 441-GENERATION FACILITIES	4,335,449	4,559,513	4,660,000	4,785,000
Dept 442-DISTRIBUTION/COLLECTION	647,389	722,891	712,180	733,280
Dept 483-ADMINISTRATIVE	1,400,266	1,868,112	2,321,020	1,437,545
Dept 487-BOND PAYMENTS	51,948	53,871	54,500	54,000
Dept 580-ENERGY OPTIMIZATION PROGRAM	78,448	130,104	198,570	164,130
Dept 850-ECONOMIC DEVELOPMENT	43,973	61,883	144,830	150,090
TOTAL APPROPRIATIONS	6,557,473	7,396,374	8,091,100	7,324,045
NET OF REVENUES/APPROPRIATIONS - FUND 582	569,926	(189,608)	(358,600)	275,455
BEGINNING FUND BALANCE	3,284,734	3,887,274	3,697,665	3,339,065
FUND BALANCE ADJUSTMENTS	33,113	0	0	0
ENDING FUND BALANCE	3,887,773	3,697,666	3,339,065	3,614,520

Fund 588 - DIAL-A-RIDE TRANSPORTATION

ESTIMATED REVENUES				
Dept 959-TRANSPORTATION	195,503	187,059	252,860	183,330
TOTAL ESTIMATED REVENUES	195,503	187,059	252,860	183,330

APPROPRIATIONS				
Dept 959-TRANSPORTATION	230,369	207,901	208,355	207,429
TOTAL APPROPRIATIONS	230,369	207,901	208,355	207,429
NET OF REVENUES/APPROPRIATIONS - FUND 588	(34,866)	(20,842)	44,505	(24,099)
BEGINNING FUND BALANCE	157,739	125,730	104,814	149,319
FUND BALANCE ADJUSTMENTS	2,856	(74)		
ENDING FUND BALANCE	125,729	104,814	149,319	125,220

Fund 590 - SEWER UTILITY

ESTIMATED REVENUES				
Dept 440-OPERATING & NON-OPERATING INCOME	1,523,519	1,412,427	1,530,700	1,521,450
Dept 536-CAUA	0	5,000	30,000	30,000
Dept 985-TRANSFERS	42,123	45,515	45,500	29,500
TOTAL ESTIMATED REVENUES	1,565,642	1,462,942	1,606,200	1,580,950

APPROPRIATIONS				
Dept 442-DISTRIBUTION/COLLECTION	248,268	298,805	283,520	335,260
Dept 443-WASTEWATER TREATMENT	686,107	750,004	828,070	781,810
Dept 445-METER READ/SERVICE	14,905	18,627	20,600	21,920
Dept 483-ADMINISTRATIVE	270,868	340,801	289,990	282,295
Dept 487-BOND PAYMENTS	38,505	37,827	37,500	35,500
Dept 536-CAUA	0	1,313	19,400	23,340
Dept 538-COLLECTION INDIAN LAKE	37,756	25,901	32,240	32,600
Dept 539-COLLECTION SLAUA	62,810	64,080	68,100	65,580
TOTAL APPROPRIATIONS	1,359,219	1,537,358	1,579,420	1,578,305
NET OF REVENUES/APPROPRIATIONS - FUND 590	206,423	(74,416)	26,780	2,645
BEGINNING FUND BALANCE	4,309,946	4,513,037	4,438,719	4,465,499
FUND BALANCE ADJUSTMENTS	12,174	98		
ENDING FUND BALANCE	4,528,543	4,438,719	4,465,499	4,468,144

Fund 591 - WATER UTILITY

ESTIMATED REVENUES				
Dept 440-OPERATING & NON-OPERATING INCOME	680,691	690,572	714,500	706,050
Dept 536-CASS COUNTY WATER SYSTEM	141,383	165,017	174,000	187,500
Dept 985-TRANSFERS				
TOTAL ESTIMATED REVENUES	822,074	855,589	888,500	893,550

APPROPRIATIONS				
Dept 442-DISTRIBUTION/COLLECTION	290,585	297,588	396,090	314,390
Dept 444-WATER TREATMENT	60,281	62,479	79,500	81,000
Dept 483-ADMINISTRATIVE	251,236	236,664	248,410	258,855
Dept 487-BOND PAYMENTS	16,941	16,516	16,800	15,500
Dept 536-CASS COUNTY WATER SYSTEM	106,478	115,454	118,780	134,550
TOTAL APPROPRIATIONS	725,521	728,701	859,580	804,295
NET OF REVENUES/APPROPRIATIONS - FUND 591	96,553	126,888	28,920	89,255
BEGINNING FUND BALANCE	2,074,400	2,180,860	2,307,820	2,336,740
FUND BALANCE ADJUSTMENTS	9,910	72		
ENDING FUND BALANCE	2,180,863	2,307,820	2,336,740	2,425,995

Fund 661 - MOTOR POOL/EQUIPMENT

ESTIMATED REVENUES				
Dept 932-INTERNAL REPAIR/MAINTENCE	449,101	473,232	509,510	433,900
TOTAL ESTIMATED REVENUES	449,101	473,232	509,510	433,900

APPROPRIATIONS				
Dept 932-INTERNAL REPAIR/MAINTENCE	448,594	469,808	509,510	433,900
TOTAL APPROPRIATIONS	448,594	469,808	509,510	433,900
NET OF REVENUES/APPROPRIATIONS - FUND 661	(15,390)	(23,001)	(39,310)	184,800
BEGINNING FUND BALANCE	2,157,138	2,164,874	2,141,873	2,102,563
FUND BALANCE ADJUSTMENTS	23,124	0	0	0
ENDING FUND BALANCE	2,164,872	2,141,873	2,102,563	2,287,363

Fund 662 - COMPUTER REPLACEMENT FUND

ESTIMATED REVENUES				
Dept 932-INTERNAL REPAIR/MAINTENCE	134,396	134,385	135,250	124,500
TOTAL ESTIMATED REVENUES	134,396	134,385	135,250	124,500

APPROPRIATIONS				
Dept 932-INTERNAL REPAIR/MAINTENCE	126,692	91,907	104,040	104,840
TOTAL APPROPRIATIONS	126,692	91,907	104,040	104,840
NET OF REVENUES/APPROPRIATIONS - FUND 662	7,704	39,446	31,210	19,660
BEGINNING FUND BALANCE	74,639	82,913	122,359	153,569
FUND BALANCE ADJUSTMENTS	568	0	0	0
ENDING FUND BALANCE	82,911	122,359	153,569	173,229

Fund 677 - HEALTH/DENTAL SELF-INSURANCE FUND

ESTIMATED REVENUES				
Dept 951-HEALTH INSURANCE	78,772	74,751	20,150	200
TOTAL ESTIMATED REVENUES	78,772	74,751	20,150	200

APPROPRIATIONS				
Dept 951-HEALTH INSURANCE	97,592	39,299	10,000	0
TOTAL APPROPRIATIONS	97,592	39,299	10,000	0

NET OF REVENUES/APPROPRIATIONS - FUND 677	(18,820)	35,452	10,150	200
BEGINNING FUND BALANCE	193,571	174,751	210,203	220,353
ENDING FUND BALANCE	0	0	0	0
	174,751	210,203	220,353	220,553

Fund 678 - SELF INSURANCE

ESTIMATED REVENUES				
Dept 954-INSURANCE	105,810	35,601	41,600	41,500
TOTAL ESTIMATED REVENUES	105,810	35,601	41,600	41,500

APPROPRIATIONS				
Dept 954-INSURANCE	44,065	38,096	42,000	42,000
TOTAL APPROPRIATIONS	44,065	38,096	42,000	42,000

NET OF REVENUES/APPROPRIATIONS - FUND 678	61,745	(2,495)	(400)	(500)
BEGINNING FUND BALANCE	0	176,424	173,929	173,529
ENDING FUND BALANCE	114,679	0	0	0
	176,424	173,929	173,529	173,029

Fund 701 - SCHOOL FUND

ESTIMATED REVENUES				
Dept 201-FINANCE	929,460	913,640		
TOTAL ESTIMATED REVENUES	929,460	913,640		

APPROPRIATIONS				
Dept 201-FINANCE	1,391,052	694,101		
TOTAL APPROPRIATIONS	1,391,052	694,101		

NET OF REVENUES/APPROPRIATIONS - FUND 701	(461,592)	219,539		
BEGINNING FUND BALANCE	630,523	168,931	388,470	
FUND BALANCE ADJUSTMENTS			(388,470)	
ENDING FUND BALANCE	168,931	388,470		

Fund 702 - COUNTY FUND

ESTIMATED REVENUES				
Dept 201-FINANCE	1,361,226	1,333,921		
Dept 985-TRANSFERS	85			
TOTAL ESTIMATED REVENUES	1,361,311	1,333,921		

APPROPRIATIONS				
Dept 201-FINANCE	1,794,239	1,176,538		
TOTAL APPROPRIATIONS	1,794,239	1,176,538		

NET OF REVENUES/APPROPRIATIONS - FUND 702	(432,928)	157,383		
BEGINNING FUND BALANCE	568,761	135,833	293,217	
FUND BALANCE ADJUSTMENTS		1	(293,217)	
ENDING FUND BALANCE	135,833	293,217		

Fund 703 - DOWAGIAC DISTRIC LIBRARY TAX

ESTIMATED REVENUES				
Dept 201-FINANCE	59,754	57,174		
Dept 985-TRANSFERS	30			
TOTAL ESTIMATED REVENUES	59,784	57,174		

APPROPRIATIONS				
Dept 201-FINANCE	59,779	57,174		
TOTAL APPROPRIATIONS	59,779	57,174		

NET OF REVENUES/APPROPRIATIONS - FUND 703	5			
BEGINNING FUND BALANCE		4		3
FUND BALANCE ADJUSTMENTS	(1)	(1)		(3)
ENDING FUND BALANCE	4	3		

Fund 711 - CEMETERY TRUST

ESTIMATED REVENUES				
Dept 276-CEMETERY	28,632	31,985	25,000	12,500
TOTAL ESTIMATED REVENUES	28,632	31,985	25,000	12,500

APPROPRIATIONS				
Dept 276-CEMETERY	5,665	1,372	25,500	1,500
TOTAL APPROPRIATIONS	5,665	1,372	25,500	1,500

NET OF REVENUES/APPROPRIATIONS - FUND 711	22,967	30,613	(500)	11,000
BEGINNING FUND BALANCE	891,322	914,288	944,901	944,401
ENDING FUND BALANCE	914,289	944,901	944,401	955,401

Fund 733 - RETIREE HEALTH INSURANCE

ESTIMATED REVENUES				
Dept 861-RETIREE INSURANCE	143,980	146,707	155,000	164,000
TOTAL ESTIMATED REVENUES	143,980	146,707	155,000	164,000

APPROPRIATIONS				
Dept 861-RETIREE INSURANCE	105,364	115,048	125,000	60,550
TOTAL APPROPRIATIONS	105,364	115,048	125,000	60,550

NET OF REVENUES/APPROPRIATIONS - FUND 733	38,616	31,659	30,000	103,450
BEGINNING FUND BALANCE	430,919	469,536	501,194	531,194
ENDING FUND BALANCE	469,535	501,195	531,194	634,644

Fund 750 - PAYROLL FUND

ESTIMATED REVENUES				
Dept 100-	802			
Dept 201-FINANCE				
TOTAL ESTIMATED REVENUES	802			

NET OF REVENUES/APPROPRIATIONS - FUND 750	802			
BEGINNING FUND BALANCE	(802)			
ENDING FUND BALANCE				

Fund 753 - PUBLIC ARTS NON-REVERTING TRUST FUND

ESTIMATED REVENUES				
Dept 277-PUBLIC ART			300	500
TOTAL ESTIMATED REVENUES			300	500

NET OF REVENUES/APPROPRIATIONS - FUND 753			300	500
BEGINNING FUND BALANCE				300
ENDING FUND BALANCE			300	800

Fund 759 - FIRE INSURANCE ESCROW

ESTIMATED REVENUES				
Dept 902-FIRE INSURANCE ESCROW				
TOTAL ESTIMATED REVENUES				

APPROPRIATIONS				
Dept 902-FIRE INSURANCE ESCROW				
TOTAL APPROPRIATIONS				

NET OF REVENUES/APPROPRIATIONS - FUND 759				
BEGINNING FUND BALANCE	294	294	294	294
ENDING FUND BALANCE	294	294	294	294

Fund 952 - 1997 BLDG AUTHORITY BONDS D.R.

ESTIMATED REVENUES		
Dept 907-DEBT SERVICE	29,408	(13,788)
TOTAL ESTIMATED REVENUES	29,408	(13,788)

APPROPRIATIONS		
Dept 907-DEBT SERVICE		
TOTAL APPROPRIATIONS		

NET OF REVENUES/APPROPRIATIONS - FUND 952	29,408	(13,788)
BEGINNING FUND BALANCE	74,405	13,788
ENDING FUND BALANCE	103,813	

Fund 953 - 2000 WA/SW DEBT RETIREMENT

APPROPRIATIONS		
Dept 907-DEBT SERVICE		
TOTAL APPROPRIATIONS		

NET OF REVENUES/APPROPRIATIONS - FUND 953		
BEGINNING FUND BALANCE	809	
ENDING FUND BALANCE		

Fund 954 - BROWNFIELD DEBT AUTHORITY

ESTIMATED REVENUES		
Dept 907-DEBT SERVICE	45,953	(10,177)
TOTAL ESTIMATED REVENUES	45,953	(10,177)

APPROPRIATIONS		
Dept 907-DEBT SERVICE		
TOTAL APPROPRIATIONS		

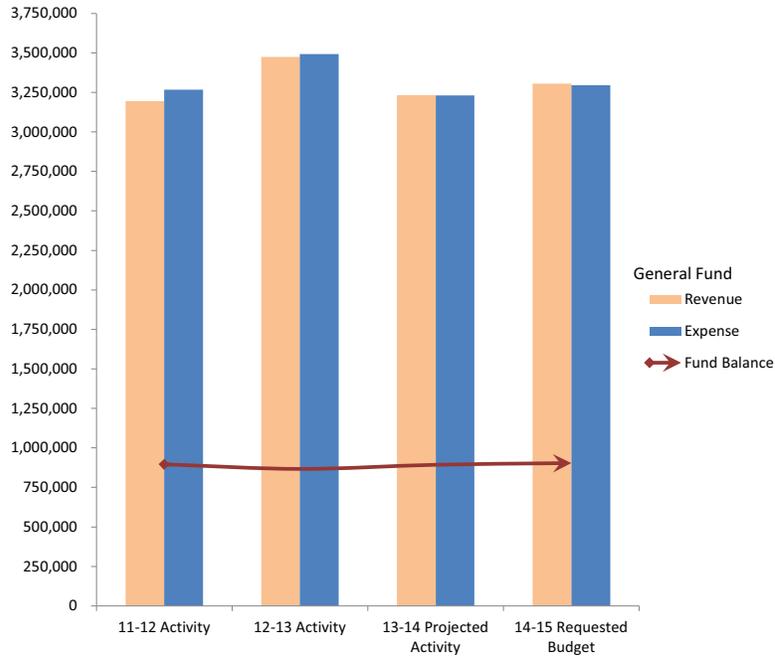
NET OF REVENUES/APPROPRIATIONS - FUND 954	45,953	(10,177)
BEGINNING FUND BALANCE	26,455	10,177
ENDING FUND BALANCE	72,408	

BUDGET REPORT FOR CITY OF DOWAGIAC
Fund: 954 BROWNFIELD DEBT AUTHORITY

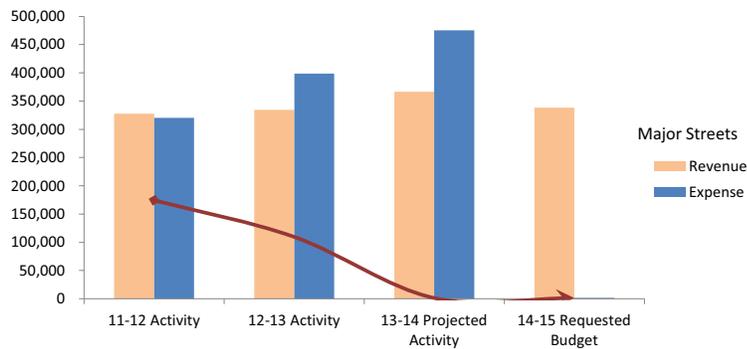
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GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
	ESTIMATED REVENUES - ALL FUNDS	18,207,965	18,674,406	15,493,480	15,065,990
	APPROPRIATIONS - ALL FUNDS	18,483,650	17,353,586	15,323,678	14,727,160
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(275,685)	1,320,820	169,802	338,830

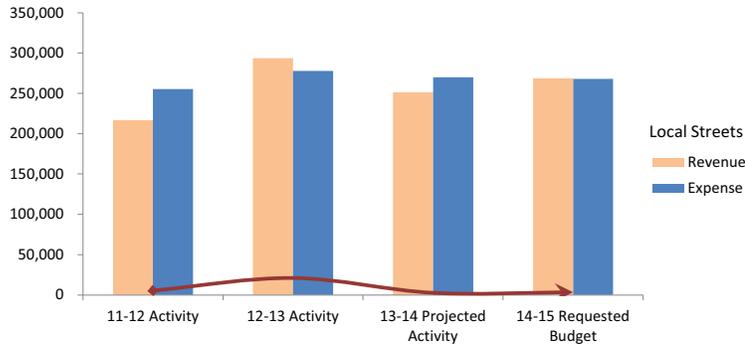
General Fund Period	Revenue	Expense	Fund Balance
11-12 Activity	3,194,852	3,266,223	896,956
12-13 Activity	3,474,549	3,491,712	867,312
13-14 Projected Activity	3,232,640	3,230,275	893,624
14-15 Requested Budget	3,305,330	3,294,480	904,474



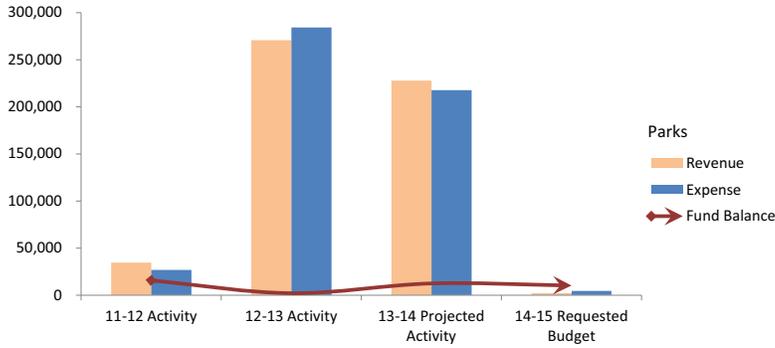
Major Streets Period	Revenue	Expense	Fund Balance
11-12 Activity	327,634	320,213	174,554
12-13 Activity	334,465	398,678	109,766
13-14 Projected Activity	366,800	475,025	1,542
14-15 Requested Budget	338,350	1,542	1,602



Local Streets			
Period	Revenue	Expense	Fund Balance
11-12 Activity	216,811	255,538	5,509
12-13 Activity	293,789	277,831	21,036
13-14 Projected Activity	251,500	269,905	2,633
14-15 Requested Budget	268,600	267,830	3,403

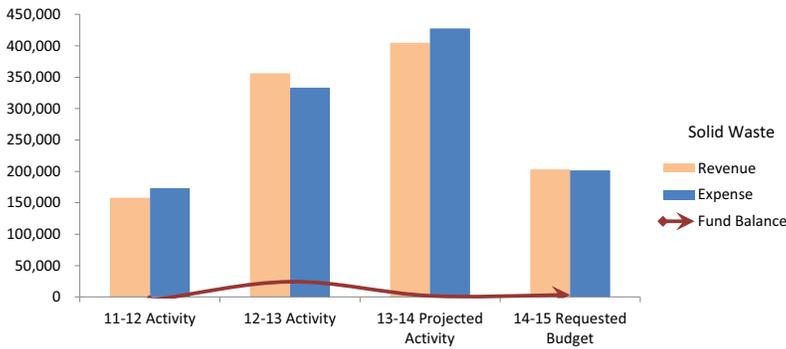


Parks			
Period	Revenue	Expense	Fund Balance
11-12 Activity	34,622	26,766	15,503
12-13 Activity	270,651	284,235	1,919
13-14 Projected Activity	228,000	217,600	12,319
14-15 Requested Budget	2,250	4,500	10,069



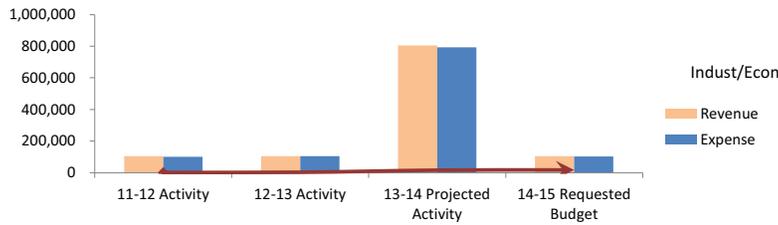
Solid Waste

Period	Revenue	Expense	Fund Balance
11-12 Activity	158,036	173,305	(5,564)
12-13 Activity	356,018	333,296	24,291
13-14 Projected Activity	405,000	427,460	1,831
14-15 Requested Budget	203,000	201,560	3,271



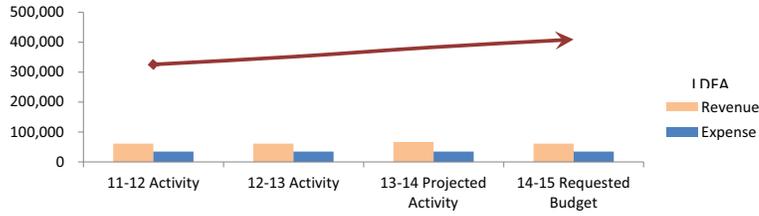
Fund 240 - INDUSTRIAL/ECONOMIC DEVELOPMEN

Period	Revenue	Expense	Fund Balance
11-12 Activity	104,478	101,261	2,935
12-13 Activity	105,000	104,619	3,315
13-14 Projected Activity	805,500	792,505	16,311
14-15 Requested Budget	105,000	103,480	17,831



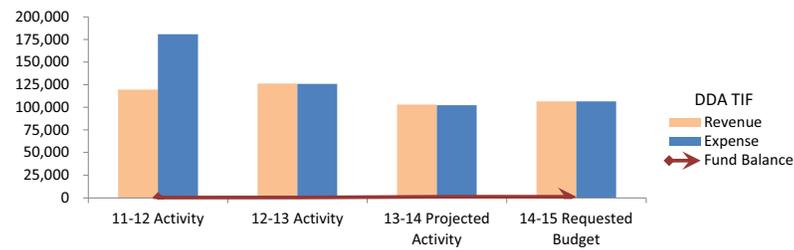
Fund 243 - LDFA PROJECT

Period	Revenue	Expense	Fund Balance
11-12 Activity	60,978	35,006	325,372
12-13 Activity	60,979	35,006	351,344
13-14 Projected Activity	66,700	35,010	383,034
14-15 Requested Budget	61,000	35,010	409,024



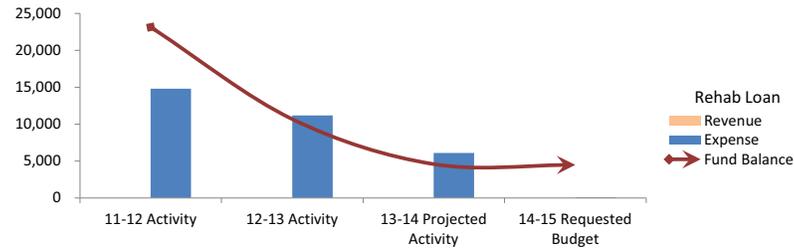
Fund 243 - LDFA PROJECT

Period	Revenue	Expense	Fund Balance
11-12 Activity	119,572	180,757	584
12-13 Activity	126,165	125,957	456
13-14 Projected Activity	103,200	102,420	1,237
14-15 Requested Budget	106,500	106,490	1,247



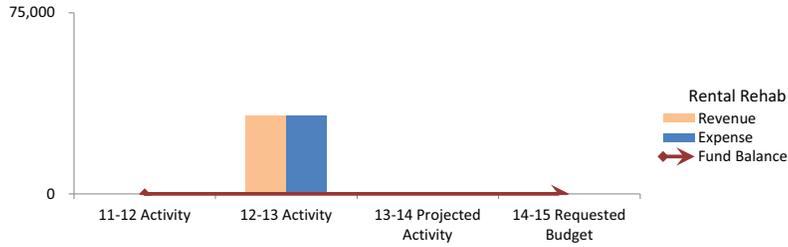
Fund 252 - REHAB LOAN PAYMENTS

Period	Revenue	Expense	Fund Balance
11-12 Activity	0	14,806	23,139
12-13 Activity	0	11,193	10,682
13-14 Projected Activity	0	6,100	4,582
14-15 Requested Budget	0	100	4,482



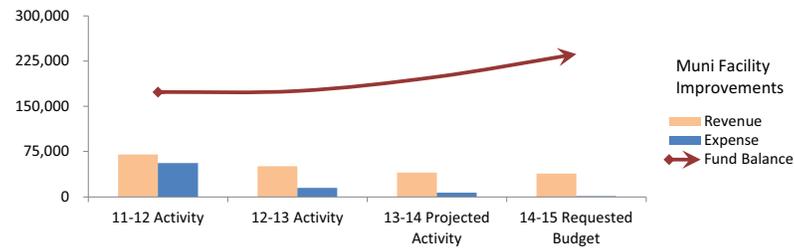
Fund 255 - RENTAL REHAB

Period	Revenue	Expense	Fund Balance
11-12 Activity	0	0	0
12-13 Activity	32,450	32,450	0
13-14 Projected Activity	0	0	0
14-15 Requested Budget	0	0	0



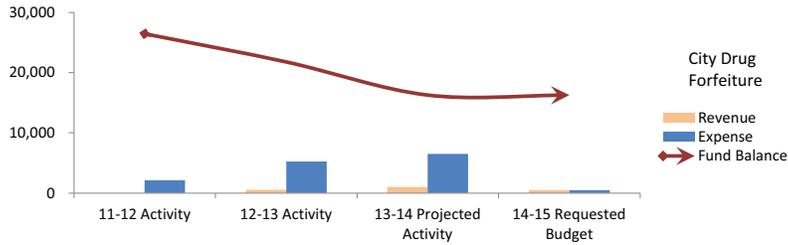
Fund 265 - MUNICIPAL FACILITIES/IMPROVEME

Period	Revenue	Expense	Fund Balance
11-12 Activity	70,067	56,090	173,617
12-13 Activity	50,649	14,754	175,483
13-14 Projected Activity	40,300	6,980	198,974
14-15 Requested Budget	38,800	1,070	236,704



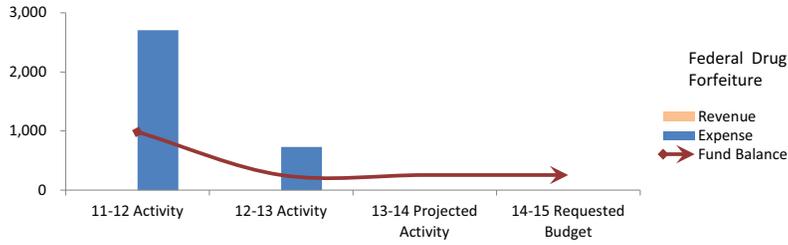
Fund 266 - CITY DRUG FORFEITURE

Period	Revenue	Expense	Fund Balance
11-12 Activity	0	2,131	26,457
12-13 Activity	552	5,226	21,783
13-14 Projected Activity	1,000	6,500	16,282
14-15 Requested Budget	500	500	16,282



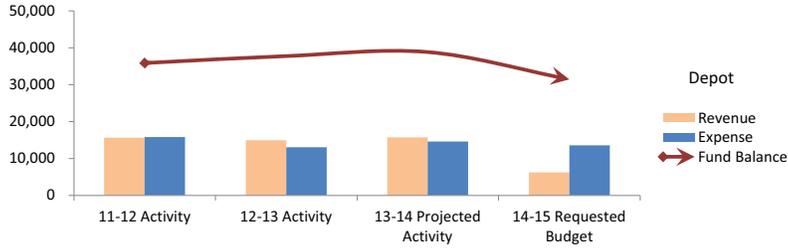
Fund 268 - FEDERAL DRUG FORFEITURE

Period	Revenue	Expense	Fund Balance
11-12 Activity	0	2,708	984
12-13 Activity	0	729	255
13-14 Projected Activity	0	0	255
14-15 Requested Budget	0	0	255



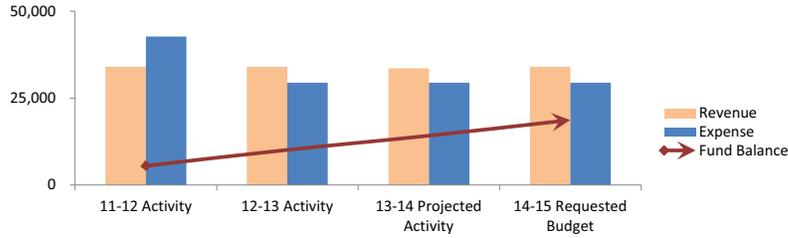
Fund 299 - DEPOT

Period	Revenue	Expense	Fund Balance
11-12 Activity	15,638	15,768	35,840
12-13 Activity	14,950	13,045	37,745
13-14 Projected Activity	15,730	14,640	38,835
14-15 Requested Budget	6,200	13,600	31,435



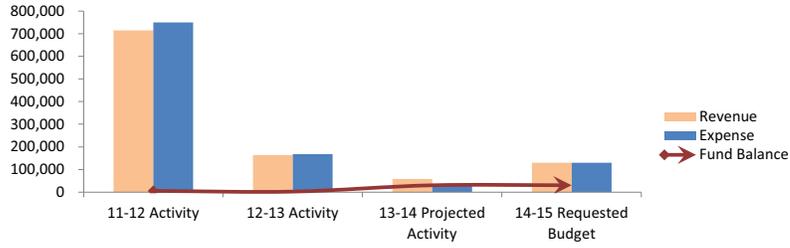
Fund 497 - M-51 S COMMERCIAL DEVELOPMENT

Period	Revenue	Expense	Fund Balance
11-12 Activity	34,000	42,725	5,522
12-13 Activity	34,000	29,423	10,099
13-14 Projected Activity	33,600	29,500	14,199
14-15 Requested Budget	34,000	29,500	18,699



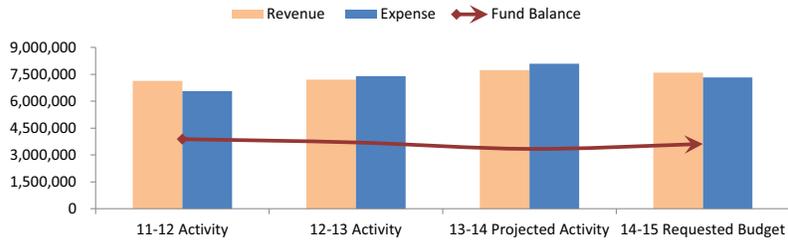
Fund 499 - M-51 S COMMERCIAL DEVELOPMENT

Period	Revenue	Expense	Fund Balance
11-12 Activity	715,326	750,184	5,936
12-13 Activity	164,016	167,411	2,542
13-14 Projected Activity	58,000	30,000	30,543
14-15 Requested Budget	130,000	130,000	30,543



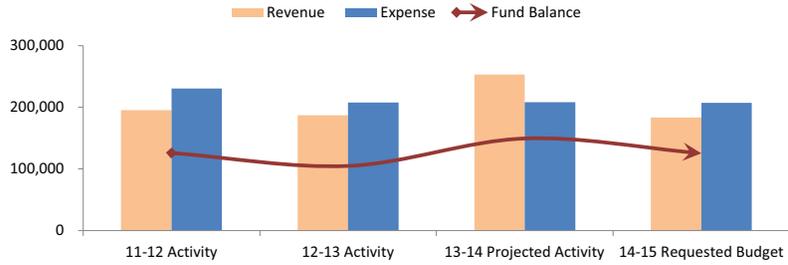
Fund 582 - ELECTRIC UTILITY

Period	Revenue	Expense	Fund Balance
11-12 Activity	7,127,399	6,557,473	3,887,773
12-13 Activity	7,206,766	7,396,374	3,697,666
13-14 Projected Activity	7,732,500	8,091,100	3,339,065
14-15 Requested Budget	7,599,500	7,324,045	3,614,520



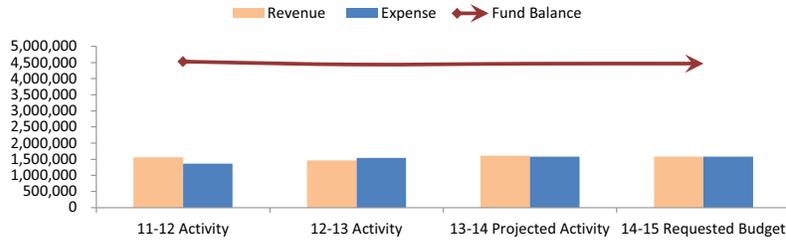
Fund 588 - DIAL-A-RIDE TRANSPORTATION

Period	Revenue	Expense	Fund Balance
11-12 Activity	195,503	230,369	125,729
12-13 Activity	187,059	207,901	104,814
13-14 Projected Activity	252,860	208,355	149,319
14-15 Requested Budget	183,330	207,429	125,220



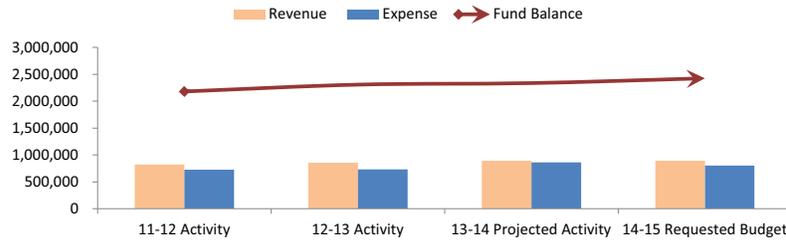
Fund 590 - SEWER UTILITY

Period	Revenue	Expense	Fund Balance
11-12 Activity	1,565,642	1,359,219	4,528,543
12-13 Activity	1,462,942	1,537,358	4,438,719
13-14 Projected Activity	1,606,200	1,579,420	4,465,499
14-15 Requested Budget	1,580,950	1,578,305	4,468,144



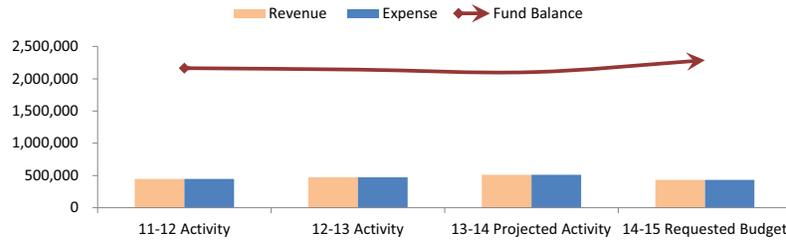
Fund 591 - WATER UTILITY

Period	Revenue	Expense	Fund Balance
11-12 Activity	822,074	725,521	2,180,863
12-13 Activity	855,589	728,701	2,307,820
13-14 Projected Activity	888,500	859,580	2,336,740
14-15 Requested Budget	893,550	804,295	2,425,995



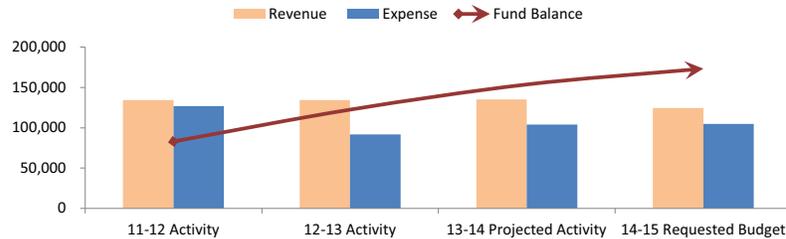
Fund 661 - MOTOR POOL/EQUIPMENT

Period	Revenue	Expense	Fund Balance
11-12 Activity	449,101	448,594	2,164,872
12-13 Activity	473,232	469,808	2,141,873
13-14 Projected Activity	509,510	509,510	2,102,563
14-15 Requested Budget	433,900	433,900	2,287,363



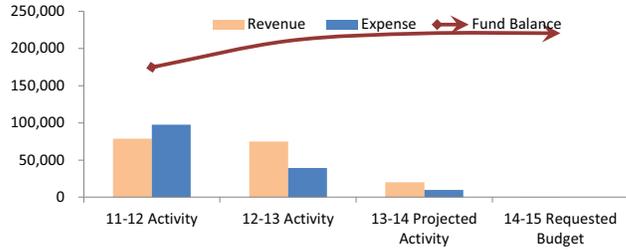
Fund 662 - COMPUTER REPLACEMENT FUND

Period	Revenue	Expense	Fund Balance
11-12 Activity	134,396	126,692	82,911
12-13 Activity	134,385	91,907	122,359
13-14 Projected Activity	135,250	104,040	153,569
14-15 Requested Budget	124,500	104,840	173,229



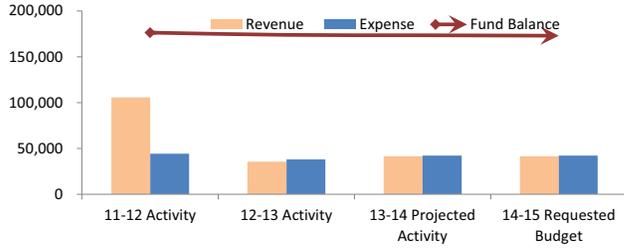
Fund 677 - HEALTH/DENTAL SELF-INSURANCE FUND

Period	Revenue	Expense	Fund Balance
11-12 Activity	78,772	97,592	174,751
12-13 Activity	74,751	39,299	210,203
13-14 Projected Activity	20,150	10,000	220,353
14-15 Requested Budget	200	0	220,553



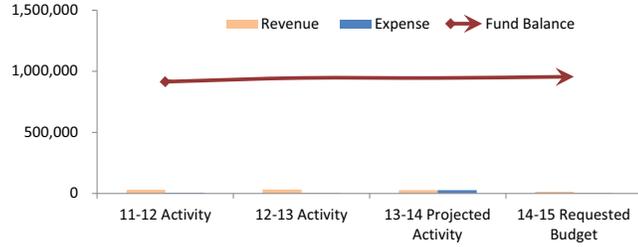
Fund 678 - SELF INSURANCE

Period	Revenue	Expense	Fund Balance
11-12 Activity	105,810	44,065	176,424
12-13 Activity	35,601	38,096	173,929
13-14 Projected Activity	41,600	42,000	173,529
14-15 Requested Budget	41,500	42,000	173,029



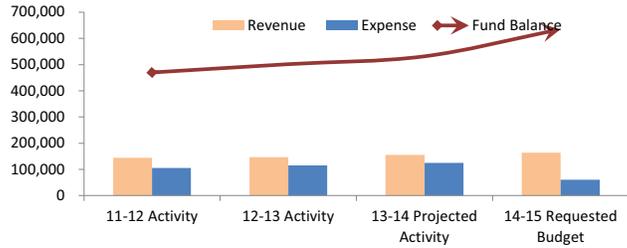
Fund 711 - CEMETERY TRUST

Period	Revenue	Expense	Fund Balance
10-11 Activity	28,632	5,665	914,289
11-12 Activity	31,985	1,372	944,901
12-13 Projected Activity	25,000	25,500	944,401
13-14 Requested Budget	12,500	1,500	955,401



Fund 733 - RETIREE HEALTH INSURANCE

Period	Revenue	Expense	Fund Balance
10-11 Activity	143,980	105,364	469,535
11-12 Activity	146,707	115,048	501,195
12-13 Projected Activity	155,000	125,000	531,194
13-14 Requested Budget	164,000	60,550	634,644



Fund 733 - RETIREE HEALTH INSURANCE

Period	Revenue	Expense	Fund Balance
10-11 Activity	0	0	0
11-12 Activity	0	0	0
12-13 Projected Activity	300	0	300
13-14 Requested Budget	500	0	800

