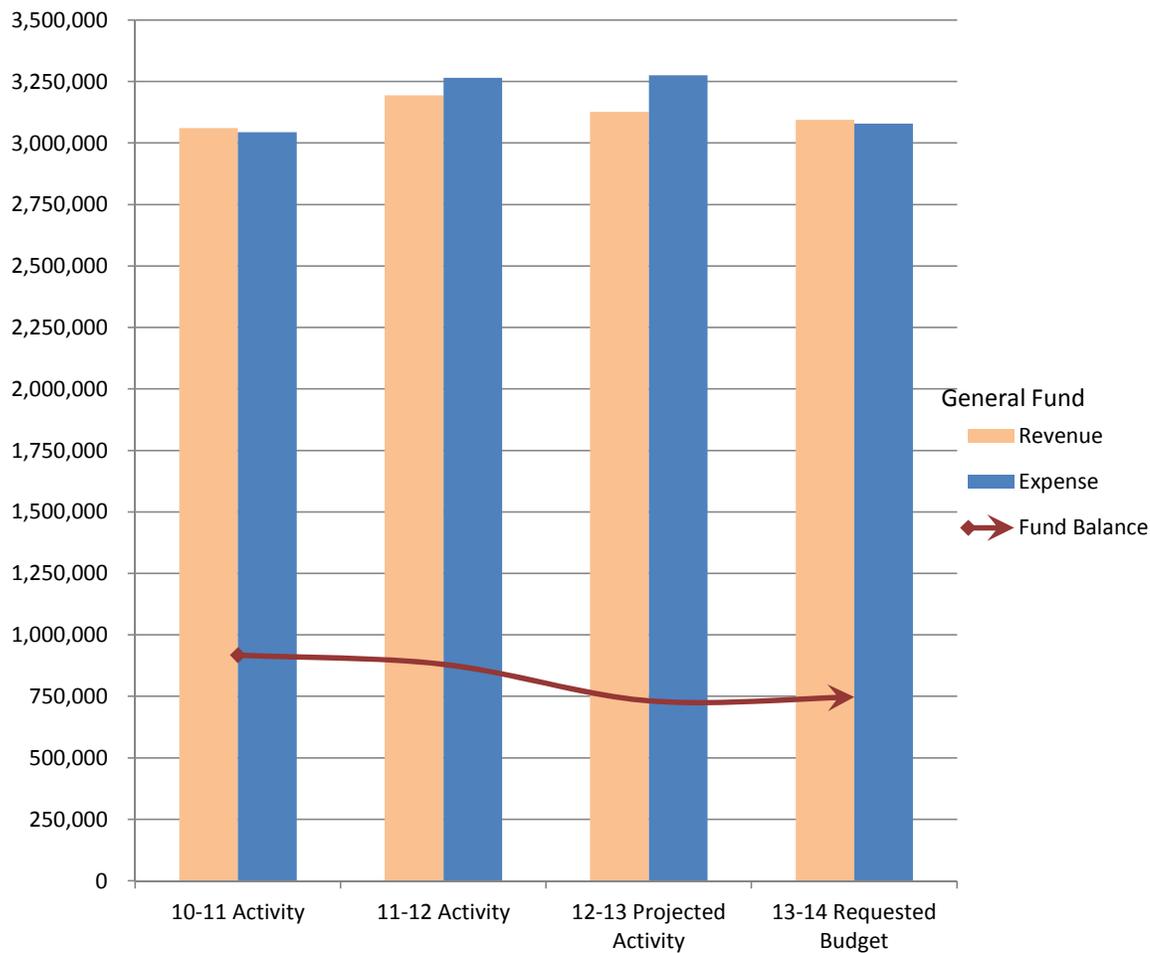


**GENERAL FUND**

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.



GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 101 - GENERAL FUND</b>					
ESTIMATED REVENUES					
Dept 191-ELECTIONS			2,722		
Dept 212-TAXES/ADMINISTRATIVE FEES		1,694,686	1,621,999	1,647,000	1,642,000
Dept 213-INTEREST/MISCELLANEOUS		31,360	9,957	8,500	6,500
Dept 214-CITY HALL OPERATIONAL OVERHEAD		74,609	74,615	74,635	74,800
Dept 216-LICENSES & PERMITS		52,745	55,487	54,725	56,980
Dept 263-MUNICIPAL BUILDING				40	30
Dept 265-GROUNDS MAINTENANCE		28,872	40,968	28,500	31,000
Dept 276-CEMETERY		41,748	43,851	33,000	41,900
Dept 299-STATE REVENUE SHARING		592,444	635,668	550,000	635,000
Dept 301-POLICE		250,204	387,253	367,900	312,380
Dept 316-SCHOOL CROSSING GUARD		1,857	1,857	1,860	1,860
Dept 336-FIRE		153,463	162,726	96,820	108,150
Dept 371-BUILDING/PLANNING/CUSTOMER SERVICE		84,134	8,609	39,800	33,500
Dept 537-AIRPORT		54,903	58,914	56,180	58,500
Dept 804-MUSEUM			90,226	168,800	92,000
TOTAL ESTIMATED REVENUES		3,061,025	3,194,852	3,127,760	3,094,600
APPROPRIATIONS					
Dept 100-		39	(1)	10	10
Dept 101-MAYOR CITY COUNCIL		11,098	20,528	15,475	15,560
Dept 172-CITY MANAGER		119,013	105,904	115,500	107,310
Dept 191-ELECTIONS		3,002	13,634	7,465	7,700
Dept 192-ELECTIONS (CONSOLIDATED)		11		200	
Dept 201-FINANCE		51,744	58,839	51,560	70,240
Dept 209-ASSESSOR		30,994	29,748	34,250	30,940
Dept 210-CITY ATTORNEY		7,210	6,725	12,000	12,000
Dept 215-CITY CLERK		49,373	45,627	59,046	54,880
Dept 263-MUNICIPAL BUILDING		151,627	143,904	150,275	159,700
Dept 265-GROUNDS RECREATION FEES/MAINTENANCE		257,944	232,923	221,535	203,130
Dept 301-POLICE		1,185,996	1,146,770	1,077,020	1,030,850
Dept 302-CASS COUNTY DRUG ENFORCEMENT TEAM		247,673	260,255	264,475	268,290
Dept 303-PART-TIME POLICE			47,700	41,015	32,840
Dept 316-SCHOOL CROSSING GUARD		7,588	6,852	6,250	7,610
Dept 336-FIRE		555,858	584,965	475,370	527,515
Dept 371-BUILDING/PLANNING/CUSTOMER SERVICE		141,352	116,585	125,090	109,910
Dept 448-PARKING LOTS/SIDEWALKS		4,114	975	13,175	9,630
Dept 487-BOND PAYMENTS			116,717	117,150	116,000
Dept 537-AIRPORT		59,123	75,854	64,460	69,580
Dept 804-MUSEUM			171,142	270,045	90,845
Dept 941-CONTINGENCY				60,000	60,000
Dept 951-HEALTH INSURANCE		(4,308)	(4,359)		
Dept 953-UNEMPLOYMENT REIMBURSEMENT		7,419	16,550	5,000	10,000
Dept 954-INSURANCE		30,562	9,362	28,500	30,000
Dept 985-TRANSFERS		126,476	59,024	61,500	54,500
TOTAL APPROPRIATIONS		3,043,908	3,266,223	3,276,366	3,079,040

NET OF REVENUES/APPROPRIATIONS - FUND 101	17,117	(71,371)	(148,606)	15,560
BEGINNING FUND BALANCE	901,768	920,781	882,120	733,514
FUNDING BALANCE ADJUSTMENTS		32,710		
ENDING FUND BALANCE	918,885	882,120	733,514	749,074

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## **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 53 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 and sidewalk 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, 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.

### **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.

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### SPECIAL REVENUE FUNDS

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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 Sidewalk Replacement Fund accounts for revenues and expenses associated with the City's Sidewalk Replacement Program.

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 1.4 mills.

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.

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GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 202 - MAJOR STREETS</b>					
ESTIMATED REVENUES					
Dept 463-PAVED STREET PRESERVATION					
Dept 476-STREET REVENUES					
		328,274	327,634	365,020	309,800
TOTAL ESTIMATED REVENUES		328,274	327,634	365,020	309,800

**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 the Major Streets Fund.

APPROPRIATIONS					
Dept 448-PARKING LOTS/SIDEWALKS/BIKE PATHS					
				48,900	
Dept 463-PAVED STREET PRESERVATION					
	117,220	87,599	101,745		106,790
Dept 468-ROUNTINE MAINT CURB/GUTTER					
			300		300
Dept 469-ROUNTINE MAINT CATCH BASINS					
	1,516	5,882	3,700		4,940
Dept 473-ROUNTINE MAINT BRIDGES					
	2,050		3,300		3,200
Dept 475-TRAFFIC SERVICES					
	18,913	16,872	20,010		23,120
Dept 479-SNOW & ICE					
	23,723	15,893	53,105		49,080
Dept 483-ADMINISTRATIVE					
	27,811	27,676	43,315		31,655
Dept 485-FUND TRANSFERS					
	99,232	151,181	103,115		93,000
Dept 486-MAINT OF STATE TRUNKLINE					
	21,962	15,687	43,295		43,740
TOTAL APPROPRIATIONS		312,427	320,790	420,785	355,825

**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 Major Streets Fund.

NET OF REVENUES/APPROPRIATIONS - FUND 202	15,847	6,844	(55,765)	(46,025)
BEGINNING FUND BALANCE	99,465	165,313	173,979	118,214
FUNDING BALANCE ADJUSTMENTS		1,822		
ENDING FUND BALANCE	115,312	173,979	118,214	72,189

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 203 - LOCAL STREETS</b>					
ESTIMATED REVENUES					
Dept 476-STREET REVENUES		212,494	216,811	188,000	223,500
TOTAL ESTIMATED REVENUES		212,494	216,811	188,000	223,500

**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 Local Streets Fund.

APPROPRIATIONS					
Dept 463-PAVED STREET PRESERVATION		131,841	148,623	114,995	103,840
Dept 464-ROUTING MAINT UNPAVED STREET		2,580	902	2,275	1,720
Dept 465-ROUTINE MAINT ALLEY		2,997	8,003	6,735	6,100
Dept 468-ROUTINE MAINT CURB/GUTTER				500	500
Dept 469-ROUTINE MAINT CATCH BASINS		9,180	35,638	28,990	23,450
Dept 473-ROUTINE MAINT BRIDGES				700	700
Dept 475-TRAFFIC SERVICES		7,491	7,846	9,220	8,980
Dept 479-SNOW & ICE		46,090	23,710	37,795	48,180
Dept 483-ADMINISTRATIVE		29,661	31,246	42,970	29,205
TOTAL APPROPRIATIONS		229,840	255,968	244,180	222,675

**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	(17,346)	(39,157)	(56,180)	825
BEGINNING FUND BALANCE	59,907	42,560	5,078	(51,102)
FUNDING BALANCE ADJUSTMENTS	(1)	1,675		
ENDING FUND BALANCE	42,560	5,078	(51,102)	(50,277)

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 208 - PARKS</b>					
ESTIMATED REVENUES					
Dept 718-INFRASTRUCTURE		13,279	34,622	258,460	1,000
TOTAL ESTIMATED REVENUES		13,279	34,622	258,460	1,000

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		6,466	26,766	277,200	5,600
TOTAL APPROPRIATIONS		6,466	26,766	277,200	5,600

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		6,813	7,856	(18,740)	(4,600)
BEGINNING FUND BALANCE		834	7,647	15,503	(3,237)
ENDING FUND BALANCE		7,647	15,503	(3,237)	(7,837)

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
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**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

Estimated Revenues: The Sidewalk Replacement Fund accounts for the revenues from the homeowner's share (25% per Article IV, Sec. 70-86 of City Code) in cost for the replacement of sidewalk in front of their residence, as well as interest earned, and transfers from the General Fund for the program.

APPROPRIATIONS

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

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NET OF REVENUES/APPROPRIATIONS - FUND 218		5,087	(539)		
BEGINNING FUND BALANCE		17,315	22,401	21,861	21,861
ENDING FUND BALANCE		22,401	21,861	21,861	21,861

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 226 - SOLID WASTE</b>					
ESTIMATED REVENUES					
Dept 523-REFUSE REMOVAL		126,098	158,036	154,000	254,000
TOTAL ESTIMATED REVENUES		126,098	158,036	154,000	254,000

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 1.4 mills.

APPROPRIATIONS					
Dept 523-REFUSE REMOVAL		180,187	173,305	203,780	252,310
TOTAL APPROPRIATIONS		180,187	173,305	203,780	252,310

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	(54,089)	(15,269)	(49,780)	1,690
BEGINNING FUND BALANCE	66,929	16,335	1,569	(48,211)
FUNDING BALANCE ADJUSTMENTS	3,495	503		
ENDING FUND BALANCE	16,335	1,569	(48,211)	(46,521)

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 240 - INDUSTRIAL/ECONOMIC DEVELOPMENT</b>					
ESTIMATED REVENUES					
Dept 261-ECONOMIC DEVELOPMENT		96,478	104,478	109,475	109,500
TOTAL ESTIMATED REVENUES		96,478	104,478	109,475	109,500

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		101,110	101,261	100,505	102,095
TOTAL APPROPRIATIONS		101,110	101,261	100,505	102,095

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		(4,632)	3,217	8,970	7,405
BEGINNING FUND BALANCE		4,600	(282)	2,934	11,904
ENDING FUND BALANCE		(282)	2,934	11,904	19,309

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 243 - LDFA PROJECT</b>					
ESTIMATED REVENUES					
Dept 729-ECONOMIC DEVELOPMENT-INDUSTRIAL		63,107	60,978	61,000	61,000
TOTAL ESTIMATED REVENUES		63,107	60,978	61,000	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	36,400	35,010
TOTAL APPROPRIATIONS		35,006	35,006	36,400	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 10<sup>th</sup> through 7/10/15).

NET OF REVENUES/APPROPRIATIONS - FUND 243		28,101	25,972	24,600	25,990
BEGINNING FUND BALANCE		271,299	299,400	325,371	349,971
ENDING FUND BALANCE		299,400	325,371	349,971	375,961

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
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**Fund 245 - DDA TIF PROJECT**

ESTIMATED REVENUES

Dept 850-ECONOMIC DEVELOPMENT		138,673	119,572	114,500	103,200
TOTAL ESTIMATED REVENUES		138,673	119,572	114,500	103,200

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 note payments.

APPROPRIATIONS

Dept 850-ECONOMIC DEVELOPMENT		137,107	181,094	115,255	102,420
TOTAL APPROPRIATIONS		137,107	181,094	115,255	102,420

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		1,566	(61,522)	(755)	780
BEGINNING FUND BALANCE		60,991	61,208	249	(506)
FUNDING BALANCE ADJUSTMENTS			563		
ENDING FUND BALANCE		62,557	249	(506)	274

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
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**Fund 252 - REHAB LOAN PAYMENTS**

ESTIMATED REVENUES					
Dept 821-REDEVELOPMENT & HOUSING				2,500	
TOTAL ESTIMATED REVENUES				2,500	

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		15,313	16,069	6,080	6,100
TOTAL APPROPRIATIONS		15,313	16,069	6,080	6,100

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		(15,313)	(16,069)	(3,580)	(6,100)
BEGINNING FUND BALANCE		53,259	37,945	21,875	18,295
ENDING FUND BALANCE		37,945	21,875	18,295	12,195

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 255 - RENTAL REHAB</b>					
ESTIMATED REVENUES					
Dept 821-REDEVELOPMENT & HOUSING		285,575		37,450	
TOTAL ESTIMATED REVENUES		285,575		37,450	

**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		291,495		32,520	
TOTAL APPROPRIATIONS		291,495		32,520	

**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		(5,920)		4,930	
BEGINNING FUND BALANCE		5,920			4,930
ENDING FUND BALANCE				4,930	4,930

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 265 - MUNICIPAL FACILITIES/IMPROVEMENTS</b>					
ESTIMATED REVENUES					
Dept 264-BUILDING IMPROVEMENTS		29,097	70,067	45,550	40,300
TOTAL ESTIMATED REVENUES		29,097	70,067	45,550	40,300

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		42,571	89,266	24,110	15,610
Dept 483-ADMINISTRATIVE		853	853	500	870
TOTAL APPROPRIATIONS		43,424	90,119	24,610	16,480

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		(14,327)	(20,052)	20,940	23,820
BEGINNING FUND BALANCE		173,835	159,509	139,588	160,528
FUNDING BALANCE ADJUSTMENTS		1	131		
ENDING FUND BALANCE		159,509	139,588	160,528	184,348

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
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**Fund 266 - CITY DRUG FORFEITURE**

ESTIMATED REVENUES					
Dept 765-DRUG ENFORCEMENT				2,000	1,000
TOTAL ESTIMATED REVENUES				2,000	1,000

**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		4,946	2,131	4,000	6,500
TOTAL APPROPRIATIONS		4,946	2,131	4,000	6,500

Appropriations:

NET OF REVENUES/APPROPRIATIONS - FUND 266		(4,946)	(2,131)	(2,000)	(5,500)
BEGINNING FUND BALANCE		33,534	28,588	26,457	24,457
ENDING FUND BALANCE		28,588	26,457	24,457	18,957

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
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**Fund 268 - FEDERAL DRUG FORFEITURE**

ESTIMATED REVENUES					
Dept 765-DRUG ENFORCEMENT					
TOTAL ESTIMATED REVENUES					

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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		3,128	2,708		
TOTAL APPROPRIATIONS		3,128	2,708		

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Appropriations:

NET OF REVENUES/APPROPRIATIONS - FUND 268		(3,128)	(2,708)		
BEGINNING FUND BALANCE		6,820	3,692	984	984
ENDING FUND BALANCE		3,692	984	984	984

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 299 - DEPOT</b>					
ESTIMATED REVENUES					
Dept 850-ECONOMIC DEVELOPMENT			326		
Dept 959-TRANSPORTATION		20,418	15,312	15,825	15,330
TOTAL ESTIMATED REVENUES		20,418	15,638	15,825	15,330

**Estimated Revenues:** The Depot Fund accounts for the revenues received from interest, rental income from Dial-A-Ride Transportation and DDA reimbursement for use of the facility.

APPROPRIATIONS					
Dept 850-ECONOMIC DEVELOPMENT			3,374		
Dept 959-TRANSPORTATION		21,511	12,394	14,620	14,640
TOTAL APPROPRIATIONS		21,511	15,768	14,620	14,640

**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	(1,093)	(130)	1,205	690
BEGINNING FUND BALANCE	37,064	35,970	35,841	37,046
ENDING FUND BALANCE	35,970	35,841	37,046	37,736

**PROJECT FUNDS**

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 497 - M-51 S COMMERCIAL DEVELOPMENT</b>					
ESTIMATED REVENUES					
Dept 850-ECONOMIC DEVELOPMENT		64,000	34,000	38,000	33,600
TOTAL ESTIMATED REVENUES		64,000	34,000	38,000	33,600

**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		135,571	42,725	29,500	29,500
TOTAL APPROPRIATIONS		135,571	42,725	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		(71,571)	(8,725)	8,500	4,100
BEGINNING FUND BALANCE		85,818	14,247	5,522	14,022
ENDING FUND BALANCE		14,247	5,522	14,022	18,122

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 499 - CAPITAL PROJECTS FUND</b>					
ESTIMATED REVENUES					
Dept 446-INFRASTRUCTURE ACTIVITIES		155,859	715,326	158,825	158,000
TOTAL ESTIMATED REVENUES		155,859	715,326	158,825	158,000

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		217,120	740,571	125,000	150,000
Dept 850-ECONOMIC DEVELOPMENT		1,608	9,613		
TOTAL APPROPRIATIONS		218,728	750,184	125,000	150,000

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

NET OF REVENUES/APPROPRIATIONS - FUND 499		(62,869)	(34,858)	33,825	8,000
BEGINNING FUND BALANCE		103,663	40,794	5,937	39,762
ENDING FUND BALANCE		40,794	5,937	39,762	47,762

**ENTERPRISE FUNDS**

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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 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. 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.

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GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 582 - ELECTRIC UTILITY</b>					
ESTIMATED REVENUES					
Dept 440-OPERATING & NON-OPERATING INCOME		7,121,033	7,127,399	7,202,805	7,242,500
TOTAL ESTIMATED REVENUES		7,121,033	7,127,399	7,202,805	7,242,500

**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		4,387,502	4,335,449	4,615,000	4,660,000
Dept 442-DISTRIBUTION/COLLECTION		694,653	647,389	735,025	704,920
Dept 483-ADMINISTRATIVE		1,352,420	1,400,766	1,330,990	1,312,520
Dept 487-BOND PAYMENTS			51,948	53,965	54,500
Dept 580-ENERGY OPTIMIZATION PROGRAM		124,296	78,448	71,080	83,570
Dept 850-ECONOMIC DEVELOPMENT		95,969	43,973	87,700	121,600
TOTAL APPROPRIATIONS		6,654,840	6,557,973	6,893,760	6,937,110

**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		466,193	569,426	309,045	305,390
BEGINNING FUND BALANCE		2,819,029	3,284,734	3,887,274	4,196,319
FUNDING BALANCE ADJUSTMENTS		(488)	33,114		
ENDING FUND BALANCE		3,284,734	3,887,274	4,196,319	4,501,709

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
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**Fund 588 - DIAL-A-RIDE TRANSPORTATION**

ESTIMATED REVENUES

Dept 959-TRANSPORTATION		180,854	195,503	243,830	192,410
TOTAL ESTIMATED REVENUES		180,854	195,503	243,830	192,410

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.

APPROPRIATIONS

Dept 959-TRANSPORTATION		236,438	230,369	268,912	211,345
TOTAL APPROPRIATIONS		236,438	230,369	268,912	211,345

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		(55,584)	(34,866)	(25,082)	(18,935)
BEGINNING FUND BALANCE		212,493	157,739	125,730	100,648
FUNDING BALANCE ADJUSTMENTS		830	2,857		
ENDING FUND BALANCE		157,739	125,730	100,648	81,713

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 590 - SEWER UTILITY</b>					
ESTIMATED REVENUES					
Dept 440-OPERATING & NON-OPERATING INCOME		1,797,609	1,572,119	1,473,820	1,467,500
Dept 985-TRANSFERS		52,232	42,123	45,500	45,500
TOTAL ESTIMATED REVENUES		1,849,841	1,614,242	1,519,320	1,513,000

**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.

APPROPRIATIONS					
Dept 442-DISTRIBUTION/COLLECTION		250,277	248,268	289,235	273,530
Dept 443-WASTEWATER TREATMENT		772,506	686,107	832,385	838,070
Dept 445-METER READ/SERVICE		12,113	14,905	20,335	20,450
Dept 483-ADMINISTRATIVE		324,613	271,368	300,685	290,290
Dept 487-BOND PAYMENTS			38,505	38,850	37,500
Dept 538-COLLECTION INDIAN LAKE		36,046	40,352	32,700	25,540
Dept 539-COLLECTION SLAUA		95,350	69,818	71,815	66,100
Dept 550-S2 GRANT			54,000		
TOTAL APPROPRIATIONS		1,490,905	1,423,323	1,586,005	1,551,480

**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		358,936	190,919	(66,685)	(38,480)
BEGINNING FUND BALANCE		3,978,546	4,309,946	4,513,037	4,446,352
FUNDING BALANCE ADJUSTMENTS		3,097	12,172		
ENDING FUND BALANCE		4,340,579	4,513,037	4,446,352	4,407,872

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 591 - WATER UTILITY</b>					
ESTIMATED REVENUES					
Dept 440-OPERATING & NON-OPERATING INCOME		720,335	680,691	716,500	679,500
Dept 536-CASS COUNTY WATER SYSTEM		46,693	141,383	319,500	140,500
TOTAL ESTIMATED REVENUES		767,028	822,074	1,036,000	820,000

**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.

APPROPRIATIONS					
Dept 442-DISTRIBUTION/COLLECTION		280,758	290,585	353,905	396,090
Dept 444-WATER TREATMENT		61,897	60,281	79,500	79,500
Dept 483-ADMINISTRATIVE		282,619	251,236	262,205	247,660
Dept 487-BOND PAYMENTS			16,941	17,100	16,800
Dept 536-CASS COUNTY WATER SYSTEM		81,710	106,478	111,145	114,930
TOTAL APPROPRIATIONS		706,984	725,521	823,855	854,980

**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		60,044	96,553	212,145	(34,980)
BEGINNING FUND BALANCE		2,028,942	2,074,400	2,180,861	2,393,006
FUNDING BALANCE ADJUSTMENTS		704	9,908		
ENDING FUND BALANCE		2,089,690	2,180,861	2,393,006	2,358,026

**INTERNAL SERVICE FUNDS**

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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.

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.

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GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 661 - MOTOR POOL/EQUIPMENT</b>					
ESTIMATED REVENUES					
Dept 932-INTERNAL REPAIR/MAINTENCE		404,920	433,711	394,000	463,500
TOTAL ESTIMATED REVENUES		404,920	433,711	394,000	463,500

**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		445,908	449,101	507,090	468,010
TOTAL APPROPRIATIONS		445,908	449,101	507,090	468,010

**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		(40,988)	(15,390)	(113,090)	(4,510)
BEGINNING FUND BALANCE		2,198,128	2,157,138	2,164,874	2,051,784
FUNDING BALANCE ADJUSTMENTS		(2)	23,126		
ENDING FUND BALANCE		2,157,138	2,164,874	2,051,784	2,047,274

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
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**Fund 662 - COMPUTER REPLACEMENT FUND**

ESTIMATED REVENUES

Dept 932-INTERNAL REPAIR/MAINTENCE		134,872	134,396	147,000	135,000
TOTAL ESTIMATED REVENUES		134,872	134,396	147,000	135,000

**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		143,717	126,692	143,255	104,040
TOTAL APPROPRIATIONS		143,717	126,692	143,255	104,040

**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		(8,845)	7,704	3,745	30,960
BEGINNING FUND BALANCE		83,483	74,639	82,913	86,658
FUNDING BALANCE ADJUSTMENTS		1	570		
ENDING FUND BALANCE		74,639	82,913	86,658	117,618

**TRUST AND AGENCY FUNDS**

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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.

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GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
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**Fund 677 - HEALTH/DENTAL SELF-INSURANCE FUND**

ESTIMATED REVENUES

Dept 951-HEALTH INSURANCE		90,358	78,772	80,360	80,150
TOTAL ESTIMATED REVENUES		90,358	78,772	80,360	80,150

**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.

APPROPRIATIONS

Dept 951-HEALTH INSURANCE		47,810	97,592	110,000	80,000
TOTAL APPROPRIATIONS		47,810	97,592	110,000	80,000

**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		42,548	(18,820)	(29,640)	150
BEGINNING FUND BALANCE		151,023	193,571	174,751	145,111
ENDING FUND BALANCE		193,571	174,751	145,111	145,261
		10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET

**Fund 678 - SELF INSURANCE**

ESTIMATED REVENUES

Dept 954-INSURANCE			220,488	29,100	29,100
TOTAL ESTIMATED REVENUES			220,488	29,100	29,100

**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 as the auditors saw fit. Other sources of revenue include investment earnings and insurance recoveries .

APPROPRIATIONS

Dept 954-INSURANCE			44,065		12,000
TOTAL APPROPRIATIONS			44,065		12,000

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

NET OF REVENUES/APPROPRIATIONS - FUND 677=8			176,423	29,100	17,100
BEGINNING FUND BALANCE				176,424	205,524
ENDING FUND BALANCE			176,424	205,524	222,624

**FIDUCIARY FUNDS**

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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.

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GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 711 - CEMETERY TRUST</b>					
ESTIMATED REVENUES					
Dept 276-CEMETERY		35,079	28,632	35,000	25,000
TOTAL ESTIMATED REVENUES		35,079	28,632	35,000	25,000
APPROPRIATIONS					
Dept 276-CEMETERY		9,803	5,665		
TOTAL APPROPRIATIONS		9,803	5,665		
NET OF REVENUES/APPROPRIATIONS - FUND 711					
BEGINNING FUND BALANCE		866,045	891,322	914,288	949,288
ENDING FUND BALANCE		891,322	914,288	949,288	974,288

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
<b>Fund 733 - RETIREE HEALTH INSURANCE</b>					
ESTIMATED REVENUES					
Dept 861-RETIREE INSURANCE		110,781	143,980	122,400	155,000
TOTAL ESTIMATED REVENUES		110,781	143,980	122,400	155,000
APPROPRIATIONS					
Dept 861-RETIREE INSURANCE		72,018	105,364	75,000	125,000
TOTAL APPROPRIATIONS		72,018	105,364	75,000	125,000
NET OF REVENUES/APPROPRIATIONS - FUND 733					
BEGINNING FUND BALANCE		392,157	430,919	469,536	516,936
ENDING FUND BALANCE		430,919	469,536	516,936	546,936
GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET

**Fund 753 - PUBLIC ARTS NON-REVERTING TRUST FUND**

ESTIMATED REVENUES					
Dept 277-PUBLIC ART				300	500
TOTAL ESTIMATED REVENUES				300	500
APPROPRIATIONS					
Dept 277-PUBLIC ART					
TOTAL APPROPRIATIONS					
NET OF REVENUES/APPROPRIATIONS - FUND 733					
BEGINNING FUND BALANCE				300	500
ENDING FUND BALANCE				300	800

	10-11 ACTIVITY	11-12 ACTIVITY	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
ESTIMATED REVENUES - ALL FUNDS	15,297,143	15,856,211	15,493,180	15,065,490
APPROPRIATIONS - ALL FUNDS	14,591,503	15,051,321	15,323,678	14,727,160
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	705,640	804,890	169,502	338,330