

CITY OF DEARBORN
BUDGETARY COMBINING STATEMENT OF
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 2012

	General Fund	Major Street Fund	Local Street Fund	Camp Dearborn Operating Fund	Drug Law Enforcement Fund	Designated Purposes Fund	Community Development Fund	Tele-Communications Fund	General Debt Service Fund	General Capital Improvement Fund	General Government Combined Total	Brownfield Redevelopment Authority Fund	West Dbn Downtown Dev Authority Fund	East Dbn Downtown Dev Authority Fund	Component Units Combined Total
ESTIMATED REVENUE															
Taxes & penalties on taxes	\$62,853,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,293,605	\$ -	\$ 65,147,387	\$ 1,721,886	\$ 545,472	\$714,774	\$ 2,982,132
Licenses and permits	1,856,025	-	-	-	-	-	-	-	-	-	1,856,025	-	-	-	-
Intergovernmental revenues:															
State sources	7,502,081	4,340,000	1,580,000	309,870	-	-	-	-	-	-	13,731,951	-	-	-	-
Federal sources	-	3,175,958	-	-	-	-	1,699,112	-	-	105,000	4,980,070	-	-	-	-
Other sources	-	-	-	-	-	-	-	-	-	90,000	90,000	-	-	-	-
Sales	-	-	-	161,850	-	-	-	-	-	-	161,850	-	-	-	-
Charges for services	8,455,193	-	-	293,940	-	-	-	-	-	-	8,749,133	-	-	-	-
Fines and forfeits	3,256,350	-	-	500	-	-	-	-	-	-	3,256,850	-	-	-	-
Rents and royalties	2,947,554	-	-	1,586,382	-	-	-	1,022,000	-	-	5,555,936	-	-	-	-
Proceeds from land sales	6,000,000	-	-	-	-	-	-	-	-	-	6,000,000	-	-	-	-
Miscellaneous revenue	329,553	77,522	-	25,900	-	-	25,000	6,200	-	1,100	465,275	101,254	-	-	101,254
Private source contributions	18,100	-	-	-	-	-	-	-	-	100,000	118,100	-	-	-	-
Proceeds from debt issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on investments	149,968	18,958	26,880	20,646	23,795	-	-	9,606	2,422	93,451	345,726	5,327	6,729	21,310	33,366
Total estimated revenue	93,368,606	7,612,438	1,606,880	2,399,088	23,795	30,750	1,724,112	1,037,806	2,296,027	389,551	110,458,303	1,828,467	552,201	736,084	3,116,752
Estimated operating transfers in	1,957,099	150,000	2,366,000	-	-	30,750	-	-	1,583,203	349,100	6,436,152	344,824	-	-	344,824
Total Estimated Financing Sources	95,325,705	7,762,438	3,972,880	2,399,088	23,795	30,750	1,724,112	1,037,806	3,879,230	738,651	116,894,455	2,173,291	552,201	736,084	3,461,576
EXPENDITURE APPROPRIATION															
Personnel services	74,543,107	-	-	1,024,815	-	-	232,750	558,500	-	-	76,359,172	-	10,000	110,000	120,000
Supplies	2,895,587	-	-	226,300	113,235	-	8,650	39,332	-	-	3,283,104	-	-	10,000	10,000
Other operating expense	20,438,752	1,608,994	2,119,842	477,375	373,104	250	765,435	243,417	64,850	-	26,092,019	1,325,591	363,000	453,000	2,141,591
Utilities	2,921,830	-	-	295,800	45,000	-	-	-	-	-	3,262,630	-	-	10,000	10,000
Capital outlay	406,000	-	-	-	501,000	-	-	-	-	-	907,000	-	-	-	-
Capital outlay-projects	-	5,130,009	1,852,950	109,870	-	-	-	-	-	(920,208)	6,172,621	-	-	-	-
Debt service:															
Principal	-	-	-	-	-	-	-	-	3,381,697	-	3,381,697	185,000	-	-	185,000
Interest and fiscal charges	-	-	-	-	-	-	-	-	362,164	-	362,164	575,420	345,472	-	920,892
Expenditures allocated out	(5,562,239)	-	-	-	-	-	-	-	-	-	(5,562,239)	-	-	-	-
Undistributed appropriations	147,615	-	-	-	-	30,500	-	2,000	-	-	180,115	-	-	-	-
Total expenditure appropriations	95,790,652	6,739,003	3,972,792	2,134,160	1,032,339	30,750	1,006,835	843,249	3,808,711	(920,208)	114,438,283	2,086,011	718,472	583,000	3,387,483
Operating transfers out appropriation	4,812,803	1,116,000	-	200,000	-	177,120	717,277	10,250	-	1,215,208	8,248,658	-	-	344,824	344,824
Total Appropriations	100,603,455	7,855,003	3,972,792	2,334,160	1,032,339	207,870	1,724,112	853,499	3,808,711	295,000	122,686,941	2,086,011	718,472	927,824	3,732,307
Estimated Revenues & Financing Sources															
Over (Under) Appropriations	(5,277,750)	(92,565)	88	64,928	(1,008,544)	(177,120)	-	184,307	70,519	443,651	(5,792,486)	87,280	(166,271)	(191,740)	(270,731)
Fund Balance-July 1, 2010	22,423,099	2,706,386	3,164,314	2,161,419	2,856,218	1,953,459	1,100,862	1,391,976	37,387	22,685,103	60,480,223	(9,360,964)	802,024	2,530,134	(6,028,806)
Fiscal year 2010-11 projected financing sources over (under) uses	(898,334)	(2,230,949)	(2,897,723)	(1,847,126)	(673,598)	(1,324,339)	-	38,908	55,391	(6,743,969)	(16,521,739)	(1,641,644)	(302,126)	(659,235)	(2,603,005)
Less unexpended project appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less projected reserves	171,801	-	-	-	-	-	-	-	-	-	171,801	-	-	-	-
Projected Fund Balance-June 30, 2012	\$ 16,075,214	\$ 382,872	\$ 266,679	\$ 379,221	\$ 1,174,076	\$ 452,000	\$ 1,100,862	\$ 1,615,191	\$ 163,297	\$ 16,384,785	\$ 37,994,197	\$ (10,915,328)	\$ 333,627	\$ 1,679,159	\$ (8,902,542)

**CITY OF DEARBORN
BUDGETARY COMBINING STATEMENT OF
REVENUE, EXPENDITURES AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES AND BUDGETED FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2012**

	Parking System Funds	Senior Apartment Operating Fund	Dearborn Towers Fund	Golf Course Fund	Sewer Fund	Water Fund	Information Systems Fund	Facilities Fund	Fleet Replacement Fund	Workers Comp Fund	Fleet and General Liability Fund	Employee Insurance Fund	Proprietary Funds Combined Total	Retiree Death Benefit Fund	Post Employment Health Care Fund	Fiduciary Funds Combined Total
ESTIMATED REVENUE																
Sales	\$ -	\$ -	\$ -	\$ 660,600	\$ 22,044,000	\$ 12,005,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,709,800	\$ -	\$ -	\$ -
Charges for services	1,697,613	818,284	-	527,250	6,166,000	4,200,033	1,652,768	\$4,403,592	-	-	-	-	19,465,540	-	-	-
Engineering services	-	-	-	-	-	1,820,450	-	-	-	-	-	-	1,820,450	-	-	-
Delinquent transfer fee	-	-	-	-	486,500	305,500	-	-	-	-	-	-	792,000	-	-	-
Rents and royalties	-	1,575,333	536,600	252,805	-	-	313,553	106,942	-	-	-	-	2,785,233	-	-	-
Insurance premiums	-	-	-	-	-	-	-	-	-	588,713	1,758,791	18,678,984	21,026,488	-	8,970,021	8,970,021
Retirees' death benefit insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	12,800	-	12,800
Miscellaneous revenue	20,000	69,204	2,000	93,900	10,500	4,800	-	-	125,000	12,875	-	-	338,279	300,000	300,000	
Proceeds from long term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes and penalties on taxes	-	-	-	-	16,359,502	-	-	-	-	-	-	-	16,359,502	-	-	-
Penalties	390,000	-	-	-	819,500	750,000	-	-	-	-	-	-	1,959,500	-	-	-
Contributions	345,472	-	-	-	-	-	-	-	-	-	-	-	345,472	-	-	-
Interest on investments	20,420	69,570	4,465	3,664	271,203	93,564	32,118	23,650	30,944	10,000	12,500	7,500	579,598	5,000	708,240	713,240
Total estimated revenue	2,473,505	2,532,391	543,065	1,538,219	46,157,205	19,179,547	1,998,439	4,534,184	155,944	611,588	1,771,291	18,686,484	100,181,862	17,800	9,978,261	9,996,061
Estimated operating transfers in	100,000	-	-	50,000	-	167,277	-	-	-	-	1,000,000	860,000	2,177,277	-	-	-
Total Estimated Financing Sources	2,573,505	2,532,391	543,065	1,588,219	46,157,205	19,346,824	1,998,439	4,534,184	155,944	611,588	2,771,291	19,546,484	102,359,139	17,800	9,978,261	9,996,061
EXPENDITURE APPROPRIATION																
Personnel services	215,851	1,426,038	-	696,455	1,545,921	4,798,546	1,124,811	2,564,559	-	-	-	-	12,372,181	-	-	-
Contractual services	648,128	117,946	177,270	62,094	835,650	947,744	316,524	121,606	-	411,500	79,000	243,600	3,961,062	-	78,900	78,900
Insurance and bonds	41,232	77,194	131,856	10,215	119,186	92,557	11,720	-	-	41,862	1,000,000	19,183,910	20,709,732	-	-	-
Insurance benefits	-	-	-	-	-	-	-	-	-	55,500	-	-	55,500	50,000	10,049,050	10,099,050
Claims and judgements	-	-	-	-	-	-	-	-	250,000	2,196,000	-	-	2,446,000	-	-	-
Utilities	148,100	493,865	115,100	45,150	1,849,270	15,390	-	1,574,000	-	-	-	-	4,240,875	-	-	-
Repair and maintenance	150,668	223,250	153,000	17,050	637,600	50,177	67,085	223,574	-	-	-	-	1,522,404	-	-	-
Supplies	76,581	66,130	33,550	85,135	979,165	647,910	68,015	199,750	-	-	-	-	2,156,236	-	-	-
Cost of sales	-	-	-	185,871	16,817,600	7,716,715	-	-	-	-	-	-	24,720,186	-	-	-
Taxes	-	-	145,985	-	-	-	-	-	-	-	-	-	145,985	-	-	-
Miscellaneous	53,435	70,074	7,800	69,792	646,913	290,784	62,116	40,852	7,500	11,100	88,500	-	1,348,866	-	-	-
Capital outlay	-	15,900	-	-	70,000	-	-	-	15,000	-	-	-	100,900	-	-	-
Capital outlay-projects	-	-	-	-	4,025,000	4,815,437	313,553	26,328	-	-	-	-	9,180,318	-	-	-
Expenses allocated out	-	-	-	-	-	(462,100)	-	(344,600)	-	-	-	-	(806,700)	-	-	-
Debt Service:																
Principal	835,000	-	-	251,483	13,420,750	60,000	-	101,820	-	-	-	-	14,669,053	-	-	-
Interest and fiscal charges	381,276	-	-	25,941	5,003,959	14,519	-	10,455	-	-	-	-	5,436,150	-	-	-
Total expenditure appropriations	2,550,271	2,490,397	764,561	1,449,186	45,951,014	18,987,679	1,963,824	4,518,344	22,500	769,962	3,363,500	19,427,510	102,258,748	50,000	10,127,950	10,177,950
Operating transfers out appropriation	-	-	-	-	-	-	-	71,820	-	-	-	-	71,820	-	-	-
Total Appropriations	2,550,271	2,490,397	764,561	1,449,186	45,951,014	18,987,679	1,963,824	4,590,164	22,500	769,962	3,363,500	19,427,510	102,330,568	50,000	10,127,950	10,177,950
Estimated Revenues & Financing Sources																
Over (Under) Appropriations	23,234	41,994	(221,496)	139,033	206,191	359,145	34,615	(55,980)	133,444	(158,374)	(592,209)	118,974	28,571	(32,200)	(149,689)	(181,889)
Retained Earnings-July 1, 2010	11,918,220	11,502,105	1,194,926	870,029	64,401,262	\$75,539,465	4,414,104	\$64,081,638	10,701,498	2,838,611	934,656	3,452,357	251,848,871	1,767,734	35,674,450	37,442,184
Fiscal year 2010-11 projected financing sources over (under) uses	(1,352,399)	(272,908)	(208,124)	11,255	11,074,371	(14,861,297)	(3,349,071)	(1,251,171)	(155,710)	(1,652,450)	(373,175)	(1,630,877)	(14,021,556)	(1,277,400)	3,524,678	2,247,278
Add debt principal relief	1,525,000	-	-	497,700	26,530,750	-	-	201,508	-	-	-	-	28,754,958	-	-	-
Add capitalization of interest expense	-	-	-	-	8,689,321	-	-	-	-	-	-	-	8,689,321	-	-	-
Add capitalization of fixed assets	85,253	189,460	-	-	114,632,070	15,353,511	2,956,962	2,539,260	325,128	-	-	-	136,081,644	-	-	-
Add contribution from contributed capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add transfer of depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less depreciation estimate	1,140,069	496,142	61,928	517,800	-	2,289,898	718,236	4,800,000	3,262,840	-	-	-	13,286,913	-	-	-
Less bond proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less unexpended project appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less projected reserve requirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Projected Retained Earnings-June 30, 2012	\$ 11,059,239	\$ 10,964,509	\$ 703,378	\$ 1,000,217	\$ 225,533,965	\$ 74,100,926	\$ 3,338,374	\$ 60,715,255	\$ 7,741,520	\$ 1,027,787	\$ (30,728)	\$ 1,940,454	\$ 398,094,896	\$ 458,134	\$ 39,049,439	\$ 39,507,573

CITY OF DEARBORN
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 ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED JUNE 30, 2013

	General Fund	Major Street Fund	Local Street Fund	Camp Dearborn Operating Fund	Drug Law Enforcement Fund	Designated Purposes Fund	Community Development Fund	Tele-Communications Fund	General Debt Service Fund	General Capital Improvement Fund	General Government Combined Total	Brownfield Redevelopment Authority Fund	West Dbn Downtown Dev Authority Fund	East Dbn Downtown Dev Authority Fund	Component Units Combined Total
ESTIMATED REVENUE															
Taxes & penalties on taxes	\$60,818,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,206,795	\$ -	\$ 63,025,675	\$ 1,726,062	\$ 545,472	\$701,544	\$ 2,973,078
Licenses and permits	1,896,880	-	-	-	-	-	-	-	-	-	1,896,880	-	-	-	-
Intergovernmental revenues:															
State sources	7,440,448	4,840,000	1,580,000	-	-	-	-	-	-	-	13,860,448	-	-	-	-
Federal sources	-	-	-	-	-	-	1,718,350	-	-	341,250	2,059,600	-	-	-	-
Other sources	-	-	-	-	-	-	-	-	-	15,750	15,750	-	-	-	-
Sales	-	-	-	161,850	-	-	-	-	-	-	161,850	-	-	-	-
Charges for services	8,470,899	-	-	293,940	-	-	-	-	-	-	8,764,839	-	-	-	-
Fines and forfeits	3,252,450	-	-	500	-	-	-	-	-	-	3,252,950	-	-	-	-
Rents and royalties	2,924,728	-	-	1,620,616	-	-	-	1,022,000	-	-	5,567,344	-	-	-	-
Proceeds from land sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	309,848	62,482	-	25,900	-	-	25,000	6,200	-	1,100	430,530	105,256	-	-	105,256
Private source contributions	18,100	-	-	-	-	-	-	-	-	-	18,100	-	-	-	-
Proceeds from debt issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on investments	144,546	31,194	44,229	33,971	39,153	-	-	15,806	3,986	153,769	466,654	8,765	11,071	35,064	54,900
Total estimated revenue	<u>85,276,779</u>	<u>4,933,676</u>	<u>1,624,229</u>	<u>2,136,777</u>	<u>39,153</u>	<u>21,750</u>	<u>1,743,350</u>	<u>1,044,006</u>	<u>2,210,781</u>	<u>511,869</u>	<u>99,520,620</u>	<u>1,840,083</u>	<u>556,543</u>	<u>736,608</u>	<u>3,133,234</u>
Estimated operating transfers in	<u>224,000</u>	<u>150,000</u>	<u>2,400,000</u>	<u>-</u>	<u>-</u>	<u>21,750</u>	<u>-</u>	<u>-</u>	<u>1,572,041</u>	<u>902,100</u>	<u>5,269,891</u>	<u>344,824</u>	<u>-</u>	<u>-</u>	<u>344,824</u>
Total Estimated Financing Sources	<u>85,500,779</u>	<u>5,083,676</u>	<u>4,024,229</u>	<u>2,136,777</u>	<u>39,153</u>	<u>21,750</u>	<u>1,743,350</u>	<u>1,044,006</u>	<u>3,782,822</u>	<u>1,413,969</u>	<u>104,790,511</u>	<u>2,184,907</u>	<u>556,543</u>	<u>736,608</u>	<u>3,478,058</u>
EXPENDITURE APPROPRIATION															
Personnel services	68,213,848	-	-	1,004,132	-	-	232,750	542,729	-	-	69,993,459	-	-	115,000	115,000
Supplies	2,942,544	-	-	228,800	100,235	-	8,650	57,998	-	-	3,338,227	-	2,000	8,000	10,000
Other operating expense	20,746,733	1,580,703	2,131,687	442,574	375,604	250	1,501,950	235,474	64,850	-	27,079,825	1,405,466	393,000	460,000	2,258,466
Utilities	2,876,223	-	-	295,950	45,000	-	-	-	-	-	3,217,173	-	-	10,000	10,000
Capital outlay	384,000	-	-	20,000	365,000	-	-	-	-	-	769,000	-	-	-	-
Capital outlay-projects	-	1,800,000	1,900,000	-	-	-	-	-	-	910,000	4,610,000	-	-	-	-
Debt service:															
Principal	-	-	-	-	-	-	-	-	3,450,598	-	3,450,598	195,000	345,472	-	540,472
Interest and fiscal charges	-	-	-	-	-	-	-	-	230,982	-	230,982	569,422	-	-	569,422
Expenditures allocated out	(5,443,362)	-	-	-	-	-	-	-	-	-	(5,443,362)	-	-	-	-
Undistributed appropriations	(112,336)	-	-	-	-	21,500	-	2,000	-	-	(88,836)	-	-	-	-
Total expenditure appropriations	<u>89,607,650</u>	<u>3,380,703</u>	<u>4,031,687</u>	<u>1,991,456</u>	<u>885,839</u>	<u>21,750</u>	<u>1,743,350</u>	<u>838,201</u>	<u>3,746,430</u>	<u>910,000</u>	<u>107,157,066</u>	<u>2,169,888</u>	<u>740,472</u>	<u>593,000</u>	<u>3,503,360</u>
Operating transfers out appropriation	<u>5,094,641</u>	<u>1,700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>224,000</u>	<u>-</u>	<u>11,250</u>	<u>-</u>	<u>-</u>	<u>7,029,891</u>	<u>-</u>	<u>-</u>	<u>344,824</u>	<u>344,824</u>
Total Appropriations	<u>94,702,291</u>	<u>5,080,703</u>	<u>4,031,687</u>	<u>1,991,456</u>	<u>885,839</u>	<u>245,750</u>	<u>1,743,350</u>	<u>849,451</u>	<u>3,746,430</u>	<u>910,000</u>	<u>114,186,957</u>	<u>2,169,888</u>	<u>740,472</u>	<u>937,824</u>	<u>3,848,184</u>
Estimated Revenues & Financing Sources															
Over (Under) Appropriations	(9,201,512)	2,973	(7,458)	145,321	(846,686)	(224,000)	-	194,555	36,392	503,969	(9,396,446)	15,019	(183,929)	(201,216)	(370,126)
Fund Balance-July 1, 2010	22,423,099	2,706,386	3,164,314	2,161,419	2,856,218	1,953,459	1,100,862	1,391,976	37,387	22,685,103	60,480,223	(9,360,964)	802,024	2,530,134	(6,028,806)
Fiscal year 2010-11 projected financing sources over (under) uses	(898,334)	(2,230,949)	(2,897,723)	(1,847,126)	(673,598)	(1,324,339)	-	38,908	55,391	(6,743,969)	(16,521,739)	(1,641,644)	(302,126)	(659,235)	(2,603,005)
FY 2011 - 2012 projected fin sources over (under) uses	(5,277,750)	(92,565)	88	64,928	(1,008,544)	(177,120)	-	184,307	70,519	443,651	(5,792,486)	87,280	(166,271)	(191,740)	-
Less projected reserves	171,801	-	-	-	-	-	-	-	-	-	171,801	-	-	-	-
Projected Fund Balance-June 30, 2013	<u>\$ 6,873,702</u>	<u>\$ 385,845</u>	<u>\$ 259,221</u>	<u>\$ 524,542</u>	<u>\$ 327,390</u>	<u>\$ 228,000</u>	<u>\$ 1,100,862</u>	<u>\$ 1,809,746</u>	<u>\$ 199,689</u>	<u>\$ 16,888,754</u>	<u>\$ 28,597,751</u>	<u>\$ (10,900,309)</u>	<u>\$ 149,698</u>	<u>\$ 1,477,943</u>	<u>\$ (9,001,937)</u>

CITY OF DEARBORN
 BUDGETARY COMBINING STATEMENT OF
 REVENUE, EXPENDITURES AND CHANGES IN RETAINED EARNINGS
 ALL PROPRIETARY FUND TYPES AND BUDGETED FIDUCIARY FUNDS
 YEAR ENDED JUNE 30, 2013

	Parking System Funds	Senior Apartment Operating Fund	Dearborn Towers Fund	Golf Course Fund	Sewer Fund	Water Fund	Information Systems Fund	Facilities Fund	Fleet Replacement Fund	Workers Comp Fund	Fleet and General Liability Fund	Employee Insurance Fund	Proprietary Funds Combined Total	Retiree Death Benefit Fund	Post Employment Health Care Fund	Fiduciary Funds Combined Total
ESTIMATED REVENUE																
Sales	\$ -	\$ -	\$ -	\$ 660,600	\$ 22,863,127	\$ 12,364,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,888,375	\$ -	\$ -	\$ -
Charges for services	1,698,613	781,581	-	527,250	6,421,121	4,322,404	1,635,021	\$4,299,240	-	-	-	-	19,685,230	-	-	-
Engineering services	-	-	-	-	-	2,034,650	-	-	-	-	-	-	2,034,650	-	-	-
Delinquent transfer fee	-	-	-	-	486,500	305,500	-	-	-	-	-	-	792,000	-	-	-
Rents and royalties	-	1,591,086	-	252,805	-	-	305,773	636,542	-	-	-	-	2,786,206	-	-	-
Insurance premiums	-	-	-	-	-	-	-	-	513,120	2,006,791	20,262,137	-	22,782,048	-	8,632,219	8,632,219
Retirees' death benefit insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	12,800	-	12,800
Miscellaneous revenue	20,000	71,587	-	93,900	10,500	4,800	-	25,000	12,875	-	-	-	238,662	300,000	300,000	
Proceeds from long term debt	-	-	-	-	-	4,000,000	-	-	-	-	-	-	4,000,000	-	-	-
Taxes and penalties on taxes	-	-	-	-	16,356,713	-	-	-	-	-	-	-	16,356,713	-	-	-
Penalties	390,000	-	-	-	844,100	750,000	-	-	-	-	-	-	1,984,100	-	-	-
Contributions	345,472	-	-	-	-	-	-	-	-	-	-	-	345,472	-	-	-
Interest on investments	32,856	114,474	-	6,028	446,250	153,954	52,849	38,915	25,000	10,000	5,000	7,500	892,826	5,000	713,558	718,558
Total estimated revenue	2,486,941	2,558,728	-	1,540,583	47,428,311	23,935,956	1,993,643	4,974,697	50,000	535,995	2,011,791	20,269,637	107,786,282	17,800	9,645,777	9,663,577
Estimated operating transfers in	100,000	-	-	50,000	-	-	-	-	-	-	750,000	860,000	1,760,000	-	-	-
Total Estimated Financing Sources	2,586,941	2,558,728	-	1,590,583	47,428,311	23,935,956	1,993,643	4,974,697	50,000	535,995	2,761,791	21,129,637	109,546,282	17,800	9,645,777	9,663,577
EXPENDITURE APPROPRIATION																
Personnel services	215,851	1,376,494	-	684,396	1,497,334	4,612,599	1,087,531	2,479,556	-	-	-	-	11,953,761	-	-	-
Contractual services	646,708	110,416	-	61,931	831,249	939,337	318,807	118,975	-	411,500	81,700	243,600	3,764,223	-	96,000	96,000
Insurance and bonds	41,232	77,194	-	10,215	123,186	97,557	11,720	-	-	41,862	1,000,000	21,056,026	22,458,992	-	-	-
Insurance benefits	-	-	-	-	-	-	-	-	-	55,500	-	-	55,500	50,000	11,073,955	11,123,955
Claims and judgements	-	-	-	-	-	-	-	-	250,000	1,946,000	-	-	2,196,000	-	-	-
Utilities	150,100	498,310	-	45,150	1,849,270	15,390	-	1,615,500	-	-	-	-	4,173,720	-	-	-
Repair and maintenance	154,568	234,032	-	17,050	637,600	50,177	70,885	212,065	-	-	-	-	1,376,377	-	-	-
Supplies	76,581	70,820	-	85,135	979,165	645,410	82,215	200,050	-	-	-	-	2,139,376	-	-	-
Cost of sales	-	-	-	185,871	17,477,650	8,738,090	-	-	-	-	-	-	26,401,611	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	53,435	82,710	-	69,040	429,701	283,984	61,116	41,257	7,500	11,100	98,500	-	1,138,343	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	95,000	-	-	-	95,000	-	-	-
Capital outlay-projects	-	-	-	-	4,200,000	7,998,160	305,773	542,832	-	-	-	-	13,046,765	-	-	-
Expenses allocated out	-	-	-	-	-	(535,900)	-	(328,900)	-	-	-	-	(864,800)	-	-	-
Debt Service:																
Principal	875,000	-	-	259,383	13,698,750	302,285	-	105,019	-	-	-	-	15,240,437	-	-	-
Interest and fiscal charges	343,780	-	-	17,550	4,953,147	63,019	-	7,058	-	-	-	-	5,384,554	-	-	-
Total expenditure appropriations	2,557,255	2,449,976	-	1,435,721	46,677,052	23,210,108	1,938,047	4,993,412	102,500	769,962	3,126,200	21,299,626	108,559,859	50,000	11,169,955	11,219,955
Operating transfers out appropriation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Appropriations	2,557,255	2,449,976	-	1,435,721	46,677,052	23,210,108	1,938,047	4,993,412	102,500	769,962	3,126,200	21,299,626	108,559,859	50,000	11,169,955	11,219,955
Estimated Revenues & Financing Sources																
Over (Under) Appropriations	29,686	108,752	-	154,862	751,259	725,848	55,596	(18,715)	(52,500)	(233,967)	(364,409)	(169,989)	986,423	(32,200)	(1,524,178)	(1,556,378)
Retained Earnings-July 1, 2010	11,918,220	11,502,105	1,194,926	870,029	64,401,262	75,539,465	4,414,104	\$64,081,638	10,701,498	2,838,611	934,656	3,452,357	251,848,871	1,767,734	35,674,450	37,442,184
Fiscal year 2010-11 projected financing sources over (under) uses	(1,352,399)	(272,908)	(208,124)	11,255	11,074,371	(14,861,297)	(3,349,071)	(1,251,171)	(155,710)	(1,652,450)	(373,175)	(1,630,877)	(14,021,556)	(1,277,400)	3,524,678	2,247,278
Add debt principal relief	2,400,000	-	-	757,083	40,229,500	-	-	306,527	-	-	-	-	43,693,110	-	-	-
Add capitalization of interest expense	-	-	-	-	13,049,112	-	-	-	-	-	-	-	13,049,112	-	-	-
Add capitalization of fixed assets	85,253	189,460	-	-	118,832,070	23,351,671	2,956,962	3,082,092	420,128	-	-	-	148,917,636	-	-	-
Add contribution from contributed capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add transfer of depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less depreciation estimate	1,711,069	744,213	61,928	776,700	-	3,434,847	1,077,354	7,200,000	4,894,260	-	-	-	19,900,371	-	-	-
Less bond proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less unexpended project appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less projected reserve requirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FY 2011 - 2012 projected fin sources over (under) uses	23,234	41,994	(221,496)	139,033	206,191	359,145	34,615	(55,980)	133,444	(158,374)	(592,209)	118,974	28,571	(32,200)	(149,689)	(181,889)
Projected Retained Earnings-June 30, 2013	\$ 11,392,925	\$ 10,825,190	\$ 703,378	\$ 1,155,562	\$ 248,543,765	\$ 81,679,985	\$ 3,034,852	\$ 58,944,391	\$ 6,152,600	\$ 793,820	\$ (395,137)	\$ 1,770,465	\$ 424,601,796	\$ 425,934	\$ 37,525,261	\$ 37,951,195

CITY OF DEARBORN
 BUDGETARY COMBINING STATEMENT OF
 REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED JUNE 30, 2014

	General Fund	Major Street Fund	Local Street Fund	Camp Dearborn Operating Fund	Drug Law Enforcement Fund	Designated Purposes Fund	Community Development Fund	Tele-Communications Fund	General Debt Service Fund	General Capital Improvement Fund	General Government Combined Total	Brownfield Redevelopment Authority Fund	West Dbn Downtown Dev Authority Fund	East Dbn Downtown Dev Authority Fund	Component Units Combined Total
ESTIMATED REVENUE															
Taxes & penalties on taxes	\$61,574,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,605	\$ -	\$ 61,581,603	\$ 1,807,671	\$ 545,472	\$688,580	\$ 3,041,723
Licenses and permits	1,896,880	-	-	-	-	-	-	-	-	-	1,896,880	-	-	-	-
Intergovernmental revenues:															
State sources	7,440,818	4,340,000	1,580,000	-	-	-	-	-	-	-	13,360,818	-	-	-	-
Federal sources	-	-	-	-	-	-	1,461,310	-	-	189,000	1,650,310	-	-	-	-
Other sources	-	-	-	-	-	-	-	-	-	15,750	15,750	-	-	-	-
Sales	-	-	-	161,850	-	-	-	-	-	-	161,850	-	-	-	-
Charges for services	8,148,952	-	-	293,940	-	-	-	-	-	-	8,442,892	-	-	-	-
Fines and forfeits	3,247,450	-	-	500	-	-	-	-	-	-	3,247,950	-	-	-	-
Rents and royalties	2,074,895	-	-	1,620,616	-	-	-	1,022,000	-	-	4,717,511	-	-	-	-
Proceeds from land sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	303,848	41,425	-	25,900	-	-	25,000	5,250	-	1,100	402,523	102,963	-	-	102,963
Private source contributions	18,100	-	-	-	-	-	-	-	-	-	18,100	-	-	-	-
Proceeds from debt issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on investments	-	49,331	69,946	53,723	61,917	-	-	24,996	6,304	243,175	509,392	13,861	17,509	55,452	86,822
Total estimated revenue	<u>84,705,941</u>	<u>4,430,756</u>	<u>1,649,946</u>	<u>2,156,529</u>	<u>61,917</u>	<u>26,750</u>	<u>1,486,310</u>	<u>1,052,246</u>	<u>12,909</u>	<u>449,025</u>	<u>96,005,579</u>	<u>1,924,495</u>	<u>562,981</u>	<u>744,032</u>	<u>3,231,508</u>
Estimated operating transfers in	<u>228,000</u>	<u>150,000</u>	<u>2,400,000</u>	<u>-</u>	<u>-</u>	<u>26,750</u>	<u>-</u>	<u>-</u>	<u>1,548,584</u>	<u>1,102,512</u>	<u>5,455,846</u>	<u>344,824</u>	<u>-</u>	<u>-</u>	<u>344,824</u>
Total Estimated Financing Sources	<u>84,933,941</u>	<u>4,580,756</u>	<u>4,049,946</u>	<u>2,156,529</u>	<u>61,917</u>	<u>26,750</u>	<u>1,486,310</u>	<u>1,052,246</u>	<u>1,561,493</u>	<u>1,551,537</u>	<u>101,461,425</u>	<u>2,269,319</u>	<u>562,981</u>	<u>744,032</u>	<u>3,576,332</u>
EXPENDITURE APPROPRIATION															
Personnel services	68,557,180	-	-	1,002,898	-	-	232,750	541,648	-	-	70,334,476	-	-	120,000	120,000
Supplies	2,809,554	-	-	232,800	70,235	-	8,650	26,328	-	-	3,147,567	-	1,000	8,000	9,000
Other operating expense	20,721,946	1,588,774	2,143,737	446,053	375,559	250	1,244,910	251,495	64,850	-	26,837,574	1,493,329	366,000	460,000	2,319,329
Utilities	2,571,410	-	-	295,800	45,000	-	-	-	-	-	2,912,210	-	-	10,000	10,000
Capital outlay	387,000	-	-	20,000	465,000	-	-	-	-	-	872,000	-	-	-	-
Capital outlay-projects	-	1,300,000	1,900,000	-	-	-	-	-	-	958,162	4,158,162	-	-	-	-
Debt service:															
Principal	-	-	-	-	-	-	-	-	1,432,650	-	1,432,650	200,000	-	-	200,000
Interest and fiscal charges	-	-	-	-	-	-	-	-	103,598	-	103,598	562,129	345,472	-	907,601
Expenditures allocated out	(5,447,106)	-	-	-	-	-	-	-	-	-	(5,447,106)	-	-	-	-
Undistributed appropriations	(120,359)	-	-	-	-	26,500	-	2,000	-	-	(91,859)	-	-	-	-
Total expenditure appropriations	<u>89,479,625</u>	<u>2,888,774</u>	<u>4,043,737</u>	<u>1,997,551</u>	<u>955,794</u>	<u>26,750</u>	<u>1,486,310</u>	<u>821,471</u>	<u>1,601,098</u>	<u>958,162</u>	<u>104,259,272</u>	<u>2,255,458</u>	<u>712,472</u>	<u>598,000</u>	<u>3,565,930</u>
Operating transfers out appropriation	<u>4,971,596</u>	<u>1,700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>228,000</u>	<u>-</u>	<u>11,250</u>	<u>-</u>	<u>-</u>	<u>6,910,846</u>	<u>-</u>	<u>-</u>	<u>344,824</u>	<u>344,824</u>
Total Appropriations	<u>94,451,221</u>	<u>4,588,774</u>	<u>4,043,737</u>	<u>1,997,551</u>	<u>955,794</u>	<u>254,750</u>	<u>1,486,310</u>	<u>832,721</u>	<u>1,601,098</u>	<u>958,162</u>	<u>111,170,118</u>	<u>2,255,458</u>	<u>712,472</u>	<u>942,824</u>	<u>3,910,754</u>
Estimated Revenues & Financing Sources															
Over (Under) Appropriations	(9,517,280)	(8,018)	6,209	158,978	(893,877)	(228,000)	-	219,525	(39,605)	593,375	(9,708,693)	13,861	(149,491)	(198,792)	(334,422)
Fund Balance-July 1, 2010	22,423,099	2,706,386	3,164,314	2,161,419	2,856,218	1,953,459	1,100,862	1,391,976	37,387	22,685,103	60,480,223	(9,360,964)	802,024	2,530,134	(6,028,806)
Fiscal year 2010-11 projected financing sources over (under) uses	(898,334)	(2,230,949)	(2,897,723)	(1,847,126)	(673,598)	(1,324,339)	-	38,908	55,391	(6,743,969)	(16,521,739)	(1,641,644)	(302,126)	(659,235)	(2,603,005)
FY 2011-2012 and 2012-2013 projected financing sources over (under) uses	(14,479,262)	(89,592)	(7,370)	210,249	(1,855,230)	(401,120)	-	378,862	106,911	947,620	(15,188,932)	102,299	(350,200)	(392,956)	-
Less projected reserves	171,801	-	-	-	-	-	-	-	-	-	171,801	-	-	-	-
Projected Fund Balance-June 30, 2014	<u>\$ (2,643,578)</u>	<u>\$ 377,827</u>	<u>\$ 265,430</u>	<u>\$ 683,520</u>	<u>\$ (566,487)</u>	<u>\$ -</u>	<u>\$ 1,100,862</u>	<u>\$ 2,029,271</u>	<u>\$ 160,084</u>	<u>\$ 17,482,129</u>	<u>\$ 18,889,058</u>	<u>\$ (10,886,448)</u>	<u>\$ 207</u>	<u>\$ 1,279,151</u>	<u>\$ (8,966,233)</u>

**CITY OF DEARBORN
BUDGETARY COMBINING STATEMENT OF
REVENUE, EXPENDITURES AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES AND BUDGETED FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2014**

	Parking System Funds	Senior Apartment Operating Fund	Dearborn Towers Fund	Golf Course Fund	Sewer Fund	Water Fund	Information Systems Fund	Facilities Fund	Fleet Replacement Fund	Workers Comp Fund	Fleet and General Liability Fund	Employee Insurance Fund	Proprietary Funds Combined Total	Retiree Death Benefit Fund	Post Employment Health Care Fund	Fiduciary Funds Combined Total
ESTIMATED REVENUE																
Sales	\$ -	\$ -	\$ -	\$ -	\$ 23,069,751	\$ 13,598,753	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,668,504	\$ -	\$ -	\$ -	
Charges for services	1,699,613	822,141	-	-	6,477,344	4,742,544	1,628,918	\$4,333,700	-	-	-	19,704,260	-	-	-	
Engineering services	-	-	-	-	-	2,049,750	-	-	-	-	-	2,049,750	-	-	-	
Delinquent transfer fee	-	-	-	-	486,500	305,500	-	-	-	-	-	792,000	-	-	-	
Rents and royalties	-	1,606,997	-	-	-	-	805,773	430,563	-	-	-	2,843,333	-	-	-	
Insurance premiums	-	-	-	-	-	-	-	-	484,357	1,979,429	21,729,733	24,193,519	-	8,891,444	8,891,444	
Retirees' death benefit insurance	-	-	-	-	-	-	-	-	-	-	-	-	12,800	-	12,800	
Miscellaneous revenue	20,000	75,738	-	-	10,500	4,800	-	-	25,000	12,875	-	148,913	-	300,000	300,000	
Proceeds from long term debt	-	-	-	-	-	3,000,000	-	-	-	-	-	3,000,000	-	-	-	
Taxes and penalties on taxes	-	-	-	-	16,346,026	-	-	-	-	-	-	16,346,026	-	-	-	
Penalties	390,000	-	-	-	869,409	750,000	-	-	-	-	-	2,009,409	-	-	-	
Contributions	345,472	-	-	-	-	-	-	-	-	-	-	345,472	-	-	-	
Interest on investments	51,403	181,033	-	-	705,578	243,468	83,578	61,542	25,000	10,000	5,000	1,374,239	5,000	721,442	726,442	
Total estimated revenue	2,506,488	2,685,909	-	-	47,965,245	24,694,815	2,518,269	4,825,805	50,000	507,232	1,984,429	21,737,233	109,475,425	17,800	9,912,886	9,930,686
Estimated operating transfers in	95,000	-	-	-	-	-	-	-	-	-	500,000	860,000	1,455,000	-	-	-
Total Estimated Financing Sources	2,601,488	2,685,909	-	-	47,965,245	24,694,815	2,518,269	4,825,805	50,000	507,232	2,484,429	22,597,233	110,930,425	17,800	9,912,886	9,930,686
EXPENDITURE APPROPRIATION																
Personnel services	215,851	1,366,228	-	-	1,508,971	4,624,058	1,095,161	2,501,655	-	-	-	11,311,924	-	-	-	
Contractual services	647,162	117,144	-	-	844,689	961,167	320,683	122,837	-	411,500	79,000	243,600	3,747,782	-	79,000	79,000
Insurance and bonds	41,232	77,194	-	-	123,186	97,557	11,720	-	-	41,862	1,000,000	22,709,208	24,101,959	-	-	-
Insurance benefits	-	-	-	-	-	-	-	-	-	55,500	-	-	55,500	50,000	11,954,270	12,004,270
Claims and judgements	-	-	-	-	-	-	-	-	-	250,000	1,696,000	-	1,946,000	-	-	-
Utilities	158,000	518,766	-	-	1,849,270	15,390	-	1,654,000	-	-	-	4,195,426	-	-	-	
Repair and maintenance	149,468	245,735	-	-	637,600	50,177	68,355	207,540	-	-	-	1,358,875	-	-	-	
Supplies	76,581	69,900	-	-	973,390	649,010	68,015	198,850	-	-	-	2,035,746	-	-	-	
Cost of sales	-	-	-	-	18,166,082	9,895,309	-	-	-	-	-	28,061,391	-	-	-	
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	53,435	83,138	-	-	432,101	291,484	62,016	41,257	7,500	11,100	98,500	1,080,531	-	-	-	
Capital outlay	-	-	-	-	350,000	-	500,000	-	125,000	-	-	975,000	-	-	-	
Capital outlay-projects	-	-	-	-	4,200,000	6,998,160	305,773	343,583	-	-	-	11,847,516	-	-	-	
Expenses allocated out	-	-	-	-	-	(539,900)	-	(329,100)	-	-	-	(869,000)	-	-	-	
Debt Service:																
Principal	915,000	-	-	-	13,986,250	483,843	-	108,750	-	-	-	15,493,843	-	-	-	
Interest and fiscal charges	303,330	-	-	-	4,659,241	142,962	-	1,276	-	-	-	5,106,809	-	-	-	
Total expenditure appropriations	2,560,059	2,478,105	-	-	47,730,780	23,669,217	2,431,723	4,850,648	132,500	769,962	2,873,500	22,952,808	110,449,302	50,000	12,033,270	12,083,270
Operating transfers out appropriation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Appropriations	2,560,059	2,478,105	-	-	47,730,780	23,669,217	2,431,723	4,850,648	132,500	769,962	2,873,500	22,952,808	110,449,302	50,000	12,033,270	12,083,270
Estimated Revenues & Financing Sources																
Over (Under) Appropriations	41,429	207,804	-	-	234,465	1,025,598	86,546	(24,843)	(82,500)	(262,730)	(389,071)	(355,575)	481,123	(32,200)	(2,120,384)	(2,152,584)
Retained Earnings-July 1, 2010	11,918,220	11,502,105	1,194,926	870,029	64,401,262	75,539,465	4,414,104	64,081,638	10,701,498	2,838,611	934,656	3,452,357	251,848,871	1,767,734	35,674,450	37,442,184
Fiscal year 2010-11 projected financing sources over (under) uses	(1,352,399)	(272,908)	(208,124)	11,255	11,074,371	(14,861,297)	(3,349,071)	(1,251,171)	(155,710)	(1,652,450)	(373,175)	(1,630,877)	(14,021,556)	(1,277,400)	3,524,678	2,247,278
Add debt principal relief	3,315,000	-	-	757,083	54,215,750	-	-	415,277	-	-	-	-	58,703,110	-	-	-
Add capitalization of interest expense	-	-	-	-	17,408,903	-	-	-	-	-	-	-	17,408,903	-	-	-
Add capitalization of fixed assets	85,253	189,460	-	-	123,382,070	30,349,831	3,456,962	3,425,675	545,128	-	-	161,434,379	-	-	-	
Add contribution from contributed capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add transfer of depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less depreciation estimate	2,282,069	992,284	61,928	776,700	-	4,613,965	1,436,472	9,600,000	6,525,680	-	-	26,289,098	-	-	-	
Less bond proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less unexpended project appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less projected reserve requirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FY 2011 - 2012 and 2012 - 2013 projected fin sources over (under) uses	52,920	150,746	(221,496)	293,895	957,450	1,084,993	90,211	(74,695)	80,944	(392,341)	(956,618)	(51,015)	1,014,994	(64,400)	(1,673,867)	-
Projected Retained Earnings-June 30, 2014	\$ 11,778,354	\$ 10,784,923	\$ 703,378	\$ 1,155,562	\$ 271,674,271	\$ 88,524,625	\$ 3,262,280	\$ 56,971,881	\$ 4,563,680	\$ 531,090	\$ (784,208)	\$ 1,414,890	\$ 450,580,726	\$ 393,734	\$ 35,404,877	\$ 37,536,878