

**City of Dearborn
Executive Overview - Budget Adoption
Proposed Budget for Years 2014, 2015 & 2016**

	Adopted Budget 2013	Proposed Budget 2014	Increase/ (Decrease) over 2013 Budget	Forecast Budget 2015	Forecast Budget 2016
General Fund:					
Revenues & Other Financing Sources	\$ 99,936,241	\$ 100,799,335	\$ 863,094	\$ 97,745,044	\$ 96,988,145
Expenditures & Other Financing Uses	104,570,063	100,435,855	(4,134,208)	99,578,933	100,443,092
Total Revenues & Other Financing Sources over (under) Expenditures & Other Financing Uses	<u>\$ (4,633,822)</u>	<u>\$ 363,480</u>	<u>\$ 4,997,302</u>	<u>\$ (1,833,889)</u>	<u>\$ (3,454,947)</u>
All Funds (Combined):					
Revenues & Other Financing Sources	\$ 254,251,421	\$ 251,465,502	\$ (2,785,919)	\$ 249,073,424	\$ 251,774,049
Expenditures/Expenses & Other Financing Uses	256,118,992	254,618,289	(1,500,703)	250,425,346	253,505,906
Total Revenues & Other Financing Sources over (under) Expenditures/Expenses & Other Financing Uses	<u>\$ (1,867,571)</u>	<u>\$ (3,152,787)</u>	<u>\$ (1,285,216)</u>	<u>\$ (1,351,922)</u>	<u>\$ (1,731,857)</u>
Tax Rate:					
General Operating Millage	18.5000	18.5000	-	18.5000	18.5000
Garbage & Rubbish Millage	1.9400	1.9100	(0.0300)	2.0000	2.1000
Library Millage	1.0000	1.0000	-	1.0000	1.0000
Debt Millage - CSO	4.7700	4.4900	(0.2800)	4.5500	4.8000
Debt Millage - Civic Center	0.6500	-	(0.6500)	n/a	n/a
Total Millage Rate	<u>26.8600</u>	<u>25.9000</u>	<u>(0.9600)</u>	<u>26.0500</u>	<u>26.4000</u>

City of Dearborn

2014 Proposed Budget as of May 28, 2013

- ✓ Items Excluded from the 2014 Proposed Budget:
 - The Dearborn Administrative Center Bonding and Supplemental Capital Budget
 - Severstal Contribution
 - Melvindale Fire Service Consolidation

These items are incomplete or under review.

- ✓ The General Fund budget is balanced for fiscal year 2014 with a budgeted increase to fund balance of \$363,480. A one-time \$2.5 million contribution from the Capital Improvement Fund to the General Fund provided the favorable result.

The Capital Improvement Fund now has limited working capital. The Train Station project is federally funded and financing is on a reimbursement basis. Therefore it is anticipated that the Capital Improvement Fund will need working capital advances from the investment pool during the year when large construction disbursement reimbursements have timing lags.

- ✓ Taxable values are estimated to decrease from \$3.45 to \$3.42 billion representing a \$30 million or .87% decrease. One mill is expected to generate approximately \$3,424,000 which is \$30 thousand less per mill.

Taxable values are anticipated to decline going forward. This is driven by the State of Michigan initiated changes to personal property primarily. These changes are not completely understood and there may be modifications going forward. Residential property values have stabilized and very modest growth is forecasted.

- ✓ The proposed City Tax rate is 25.9 mills representing a .96 mill reduction. This rate includes: operating 18.5, library 1, garbage 1.91, and CSO debt 4.49. The debt and corresponding millage for the Ford Community and Performing Arts Center expires. The trash can program funding model will conclude in fiscal year 2017 providing some relief to the garbage millage prospectively.
- ✓ One mill for a home with a taxable value of \$100,000 (\$200,000 approximate market value) would generate \$100 of tax revenue. 25.9 mills produce \$2,590 of tax revenue.
- ✓ The proposed water and sewer rate increase is 5.8% for the average customer.

- ✓ All labor contracts are settled (Teamsters terms and conditions implemented) except for Dispatch and Dispatch Supervisor with settlement expected soon. The Lieutenants and Sergeants contract expires June 30, 2013 and negotiations are in progress. The employees have accepted concessions including: 20% health care contributions, pension system contributions, work schedule changes, and other adjustments targeted to produce an overall 10% reduction in payroll related costs.
- ✓ The General Fund full-time staffing decreased 22.5 positions. The vacant positions eliminated are 19 from Police, 3 from the Assessor. Part-time staffing increased 10.69 full-time equivalents which are primarily Police with 5 for the part-time officer program, Assessor 3.8 conversion from full-time, Recreation Banquets initiative 3.46 offset by various other reductions.

Camp Dearborn full-time staff is increasing 4 positions and part-time 21.63 fte's as a result of operating the Mystic Creek Golf Course.

Overall full-time staffing is reduced 20 positions and part-time fte's increased 27.35. Removing the impact of the Camp-Mystic Creek changes, overall staffing would be reduced 24 position and part-time fte's increased 5.72. There are various staffing adjustments which are presented on the fund/departments staffing history schedule.

- ✓ Health care premium rates increased 4.4% for HAP and due to the self insured pooling, the Blue Cross illustrative rates proposed increase was under 1% and were discounted 15% as a result of favorable self-insured pool performance. The overall City contribution for active employee health care is \$4.7 million for the General Fund and City Wide \$6 million.
- ✓ Post-employment health care funding has been pared back from the actuarial required contribution (ARC) level to slightly better than pay-as-you-go basis. The result will be an accruing liability for the annual financial report. The General fund City contribution to fund retiree health care is \$7.8 million of the City Wide total of \$11 million.
- ✓ Pension system contribution and change amounts are as follows:

General Employees:	\$ 4,074,984	\$(252,663)
Police	\$ 5,067,535	\$ 609,114
Fire	\$ 3,935,866	\$ 207,297

- ✓ The Historical Department operating subsidy has been adjusted to be \$85,155 which represents \$28,292 for legacy funding \$56,863 for ongoing support. The requested annual \$140,000 contribution to build the capital funding for phase 2 (Annex enclosure) has been removed from the FY2014 budget. The budget includes \$24,783 as contributions from private sources including the Guild. It is anticipated that shortfalls will be covered by drawing on the Ross Trust account.
- ✓ There are no additional pools to be closed in the FY2014 budget. However, the multi-year plan and budgeting includes the phase out of most of the small pools and the addition of two splash parks (east and west).

CITY OF DEARBORN
2013-2014 BUDGET

- - **13** By Councilmember supported by Councilmember:

RESOLVED: Estimates of anticipated revenues and proposed appropriations are hereby adopted as contained in the accompanying summary documents as follows:

RESOLVED: Estimates of revenues are approved in total and appropriations are hereby authorized at the department level (lump sum) within the General Fund, Camp Dearborn Operating Fund, Drug Law Enforcement Fund, Library Fund, and Telecommunications Fund; be it further

RESOLVED: That the Director of Finance may automatically appropriate fund balance for leave time payouts exceeding budget with notice to be filed with the City Council within 5 business days; be it further

RESOLVED: Estimates of revenues are approved in total and appropriations for remaining Governmental funds are approved in total for each fund (lump sum), including the Major Street and Trunkline Fund, Local Street Fund, Community Development Block Grant Fund, General Debt Service Fund, and General Capital Improvement Fund; be it further

RESOLVED: Estimates of revenues and appropriations for the East Dearborn Downtown Development Authority, the West Dearborn Development Authority, and the Brownfield Redevelopment Authority as adopted by their respective boards, are approved in total for each component unit; be it further

RESOLVED: That the Director of Finance may automatically establish revenue budgets and corresponding appropriations based on actual receipts for the Designated Purposes Fund, the Engineering Services Fund, and the Drug Law Enforcement Fund; be it further

RESOLVED: Enterprise, Internal Service and Fiduciary Funds including the Parking System Funds, Water Fund, Sewer Fund, Golf Course Fund, Seniors Apartment Operating Fund, Information Technology Fund, Facilities Fund, Fleet and Equipment Replacement Fund, Self Insurance Fund, Fleet and General Liability Fund, Workers Compensation Fund, Retiree Death Benefit Fund and Post Employment Health Insurance Fund are authorized to operate as determined by activity levels (lump sum), within constraints of anticipated revenues and available surplus in accordance with law, and budget modifications approved by the Mayor and periodically reported to City Council; be it further

RESOLVED: That unexpended appropriations within all funds and component units will be automatically rolled forward only for support of one-time outlays necessary for support of special programs or projects as designated by the Director of Finance with approval of the Mayor and for multi-year appropriations such as projects and grants, as previously authorized. Ongoing routine purchases for delivery in the new fiscal year shall be financed from the fiscal 2013-2014 budget; be it further

RESOLVED: To establish project appropriations as recommended by the Capital Improvement Coordinating Committee and approved by the City Plan Commission, the Council hereby authorizes the Department of Finance to make any necessary transfers or reallocations to establish, augment or close project appropriations as listed on the Capital Improvement Plan; be it further

RESOLVED: To permit timely implementation of proposed projects including work to start with the current construction season, the proposed project appropriations contained with the Capital Improvement section of the budget are herewith given immediate effect; be it further

RESOLVED: Within the General Capital Improvement Fund, interest earnings and other revenue shall be first used to support capital project appropriations up to the amounts herein authorized after which they shall be credited to unallocated fund balance, for possible appropriation and project amendments at the Council's discretion; be it further

RESOLVED: That a General Fund advance to the General Capital Improvement Fund is automatically authorized to the extent necessary to cover any working capital deficiencies resulting from timing lags associated with the Train Station project Federal funding reimbursement; be it further

CITY OF DEARBORN
2013-2014 BUDGET
(continued)

RESOLVED: That the amounts to be raised by taxation are those detailed in the accompanying estimates of revenue and that the tax rates for the July 1, 2013 levy in support of the 2013-2014 General Fund and Library Fund budgets shall be as follows:

for purposes of financing general operations, capital outlay, capital improvements, non-voted debt service and contingencies as detailed in department budgets and supporting documents summarized herewith, pursuant to City Charter and applicable state law: **\$18.5000** mills;
for garbage and rubbish collection and disposal authorized by P.A. 298 of 1917 as amended: **\$1.9100** mills;
for purposes of financing the Library Fund as approved by voters in November, 2011 summarized herewith: **\$1.0000** mills;
The total of 2013 Summer City Tax millage is to be **\$21.41** mills; and be it further

RESOLVED: That the amounts to be raised by taxation, as also detailed in the accompanying estimates of revenue and that the tax rate for the December 1, 2013 levy in support of the federally mandated 2013-2014 Combined Sewer Overflow (CSO) debt service budget shall be as follows:

for purposes of financing General Obligation Combined Sewer Overflow (CSO) debt as approved by voters in November, 2004 summarized herewith: **\$ 4.4900** mills.
The total of the 2013 Winter CSO Tax millage is to be **\$4.49** mills.

CITY OF DEARBORN
SUMMARY SCHEDULES OF ESTIMATED REVENUES, FUND BALANCE AND APPROPRIATION
July 1, 2013 through June 30, 2014

GENERAL FUND

Estimated property tax levy:			
Property taxes		\$ 64,206,010	
Industrial and commercial facility tax		4,820,070	
Less: tax increments captured		<u>(2,160,580)</u>	
Total estimated property tax revenues			\$ 66,865,500
 Estimated non-property tax revenues:			
Payment in lieu of taxes	\$ 957,835		
Tax collection administration fee	2,207,000		
Penalties and interest on taxes:			
Current taxes	515,000		
Delinquent taxes	<u>800,000</u>		
		4,479,835	
 State shared revenues:			
Sales tax	8,763,869		
Liquor license fees	68,000		
Vehicle operator license fees	<u>3,050</u>		
		8,834,919	
 Intergovernmental revenues:			
Judges' salaries	137,172		
Alcohol caseload rebate	20,000		
Public safety - Act 302	40,000		
Public safety - civil preparedness	55,011		
Calhoun County - prisoner housing	95,000		
Automobile Theft Prevention Authority (ATPA)	120,120		
Suburban Mobility Authority Regional Transportation	203,565		
Other	<u>63,000</u>		
		733,868	
 Licenses and permits:			
Business	125,000		
Trades	<u>75,000</u>		
		200,000	
 Non-business:			
Code enforcement permits	1,784,925		
Animal licenses	22,000		
Other non-business	<u>8,015</u>		
		1,814,940	
 Fine and forfeits:			
Parking fines	910,000		
19th District Court fines	<u>2,795,080</u>		
		3,705,080	
 Charges for services:			
General government:			
Registrations and exams	19,000		
Birth and death records	220,000		
Internal services - Enterprise funds	1,023,040		
Other services	<u>722,390</u>		
		<u>1,984,430</u>	

CITY OF DEARBORN
SUMMARY SCHEDULES OF ESTIMATED REVENUES, FUND BALANCE AND APPROPRIATION
July 1, 2013 through June 30, 2014

GENERAL FUND - continued

Public safety:			
Ambulance and emergency services	1,720,000		
Inspections	1,330,000		
Patrol service reimbursements	198,500		
Other services	199,400		
	<u>3,447,900</u>		
Public works:			
Special debris pickup	8,000		
	<u>8,000</u>		
Recreation and culture:			
Admission fees:			
Ford Community & Performing Arts Center	1,133,641		
Michael A Guido Theater	179,200		
Outdoor pools	235,961		
Dearborn Ice Skating Center	81,250		
Other miscellaneous	28,080		
Recreation programs & classes:			
Softball	138,203		
Ice skating and hockey	86,600		
Aquatics	103,275		
Fine Arts	50,275		
Day camp	61,548		
Senior services	25,400		
Other miscellaneous	81,689		
Historical Museum programs	38,400		
Sales	290,125		
Technical fees	128,600		
	<u>2,662,247</u>		
Total charges for services		8,102,577	
Rents and lease agreements:			
Recreational facilities:			
Dearborn Ice Skating Center	853,680		
Ford Community & Performing Arts Center	211,620		
Michael A Guido Theater	192,870		
Other recreational facilities	54,764		
Internal equipment rental - Street funds	757,200		
Cell phone towers	392,549		
Other miscellaneous	664,000		
	<u>664,000</u>	3,126,683	
Investment income		42,296	
Other revenues:			
Contributions	33,733		
Reimbursements	49,000		
Commissions	125,204		
Other	178,700		
	<u>386,637</u>		
Total estimated non-property tax revenues		<u>386,637</u>	31,426,835
Total estimated revenues			<u>98,292,335</u>

CITY OF DEARBORN
SUMMARY SCHEDULES OF ESTIMATED REVENUES, FUND BALANCE AND APPROPRIATION
July 1, 2013 through June 30, 2014

GENERAL FUND - continued

Operating transfers in:		
Debt Service Fund	7,000	
General Capital Improvement Fund	2,500,000	
Total operating transfers in		2,507,000
Total estimated revenues and transfers in		100,799,335
Budget appropriations		100,435,855
Estimated net revenue for working capital		\$ 363,480

MAJOR STREET AND TRUNKLINE FUND

Estimated revenue:		
Federal	\$ 2,761,530	
State revenue - gas and weight	4,800,000	
State revenue - grants	280,000	
Traffic signal maintenance	15,425	
Investment income	6,778	
Other revenue	193,000	
Total estimated revenues		\$ 8,056,733
Operating transfers in:		
General Fund	205,000	
Total estimated revenues and transfers in		\$ 8,261,733
Fund balance		470,606
Total estimated financing sources		\$ 8,732,339
Budget appropriations		\$ 8,732,339

LOCAL STREET FUND

Estimated revenue:		
State revenue - gas and weight	\$ 1,400,000	
METRO Act	275,000	
Investment income	7,499	
Total estimated revenues		\$ 1,682,499
Operating transfers in:		
General Fund	475,000	
Major Street and Trunkline Fund	2,160,000	
Community Development Block Grant Fund	403,000	
Total operating transfers in		3,038,000
Total estimated revenues and transfers in		\$ 4,720,499
Fund balance		264,148
Total estimated financing sources		\$ 4,984,647
Budget appropriations		\$ 4,984,647

CITY OF DEARBORN
SUMMARY SCHEDULES OF ESTIMATED REVENUES, FUND BALANCE AND APPROPRIATION
July 1, 2013 through June 30, 2014

CAMP DEARBORN OPERATING FUND

General operation:			
Estimated revenue:			
Parking/admission fees	\$ 1,182,749		
Sales	712,140		
Rental income	1,545,560		
Other revenue	<u>29,750</u>		
		\$ 3,470,199	
Food concession:			
Estimated revenue:			
Concessions	126,500		
Other revenue	<u>72,750</u>		
		199,250	
Non-operating revenue:			
Royalties - Oil	83,250		
Investment income	<u>1,487</u>		
Total non-operating revenue		<u>84,737</u>	
Total estimated revenues			\$ 3,754,186
Budget appropriations			<u>3,573,216</u>
Estimated net revenue for working capital			<u>\$ 180,970</u>

DRUG LAW ENFORCEMENT FUND

Estimated revenue:			
Investment income	<u>\$ 5,319</u>		
Total estimated revenues			\$ 5,319
Fund balance			<u>1,188,316</u>
Total estimated financing sources			<u>\$ 1,193,635</u>
Budget appropriations			<u>\$ 1,193,635</u>

CITY OF DEARBORN
SUMMARY SCHEDULES OF ESTIMATED REVENUES, FUND BALANCE AND APPROPRIATION
July 1, 2013 through June 30, 2014

LIBRARY FUND

Estimated property tax levy:			
Property taxes	\$ 3,158,090		
Industrial and commercial facility tax	236,160		
Less: tax increments captured	<u>(105,400)</u>		
Total estimated property tax revenues		\$ 3,288,850	
Estimated revenue:			
County penal fines - library support	61,000		
State aid to libraries	48,920		
Library fines and forfeits	86,000		
Investment income	1,917		
Other revenue	<u>63,300</u>		
Total estimated non-property tax revenues		<u>261,137</u>	
Total estimated revenues		<u>3,549,987</u>	
Operating transfers in:			
General Fund		<u>1,800,000</u>	
Total estimated revenues and transfers in			\$ 5,349,987
Budget appropriations			
Estimated net revenue for working capital			<u><u>5,347,557</u></u> <u>\$ 2,430</u>

DESIGNATED PURPOSES FUND

Estimated revenue:			
Other revenue		\$ 500	
Operating transfers in:			
General Fund	\$ 500		
Telecommunications Fund	<u>10,000</u>		
Total operating transfers in		<u>10,500</u>	
Total estimated revenues and transfers in			<u>\$ 11,000</u>
Budget appropriations			
			<u>\$ 11,000</u>

COMMUNITY DEVELOPMENT FUND

Estimated revenue:			
Community Development Block Grant		<u>\$ 1,850,000</u>	
Total estimated financing sources			<u>\$ 1,850,000</u>
Budget appropriations			
			<u>\$ 1,850,000</u>

TELECOMMUNICATIONS FUND

Estimated revenue:			
Franchise fee	\$ 910,000		
Sales	3,400		
Investment income	<u>3,041</u>		
Total estimated revenues			\$ 916,441
Budget appropriations			
Estimated net revenue for working capital			<u>911,039</u> <u>\$ 5,402</u>

CITY OF DEARBORN
SUMMARY SCHEDULES OF ESTIMATED REVENUES, FUND BALANCE AND APPROPRIATION
July 1, 2013 through June 30, 2014

DEBT SERVICE FUND

Estimated revenue:			
Investment income		\$	444
Operating transfers in:			
General Fund			<u>1,548,584</u>
Total estimated revenues and transfers in		\$	1,549,028
Fund balance			<u>14,731</u>
Total estimated financing sources		\$	<u><u>1,563,759</u></u>
Budget appropriations		\$	<u><u>1,563,759</u></u>

GENERAL CAPITAL IMPROVEMENT FUND

Estimated revenue:			
Interest on investments	\$		11,453
Wayne County Parks millage allocation			100,000
Concrete replacement			25,000
Other			<u>1,100</u>
Total estimated revenues		\$	137,553
Operating transfers in:			
General Fund			<u>474,071</u>
Total operating transfers in			<u>474,071</u>
Total estimated revenues and transfers in		\$	611,624
Fund balance			<u>2,137,909</u>
Total estimated financing sources		\$	<u><u>2,749,533</u></u>
Budget appropriations		\$	<u><u>2,749,533</u></u>

CITY OF DEARBORN
 PROPRIETARY FUNDS INFORMATION SUMMARY
 July 1, 2013 through June 30, 2014

PARKING SYSTEM FUND

Estimated revenue:		
Charges for services		
Parking fees	\$ 1,212,000	
Fines	331,500	
Investment income	2,357	
Donations from private sources	475,000	
Total estimated revenues	<u> </u>	\$ 2,020,857
Operating transfers in:		
General Fund		<u>545,000</u>
Total estimated revenues and transfers in		2,565,857
Retained earnings		6,615
Total estimated financing sources		<u><u>\$ 2,572,472</u></u>
Budgeted expenses		<u><u>\$ 2,572,472</u></u>

SENIORS APARTMENT OPERATING FUND

Estimated revenue:		
Rental income:		
Hubbard Manor West	\$ 1,223,562	
Hubbard Manor East	402,905	
	<u> </u>	\$ 1,626,467
Other:		
Housing administrative fee	868,495	
Investment income	17,249	
Other revenue	155,747	
	<u> </u>	1,041,491
Total estimated revenues		<u>\$ 2,667,958</u>
Retained earnings		91,871
Total estimated financing sources		<u><u>\$ 2,759,829</u></u>
Budgeted expenses		<u><u>\$ 2,759,829</u></u>

GOLF COURSE FUND

Estimated revenue:		
Charges for services:		
Sales	\$ 396,450	
Admissions	350,000	
	<u> </u>	\$ 746,450
Rents	185,500	
Investment income	432	
Other revenue	26,253	
	<u> </u>	212,185
Total estimated revenues		<u>\$ 958,635</u>
Operating transfer in:		
General Fund		<u>240,000</u>
Total estimated revenues and transfers in		1,198,635
Retained earnings		5,245
Total estimated financing sources		<u><u>\$ 1,203,880</u></u>
Budgeted expenses		<u><u>\$ 1,203,880</u></u>

CITY OF DEARBORN
 PROPRIETARY FUNDS INFORMATION SUMMARY
 July 1, 2013 through June 30, 2014

SEWER FUND

Estimated revenue:		
Sewage treatment charges	\$ 22,386,000	
Charges for services	8,209,300	
Investment income	30,215	
Taxes and penalties on taxes	15,103,170	
Other revenue	<u>61,000</u>	
Total estimated revenues		\$ 45,789,685
Retained earnings		<u>1,744,828</u>
Total estimated financing sources		<u>\$ 47,534,513</u>
Budgeted expenses		<u>\$ 47,534,513</u>

WATER FUND

Estimated revenue:		
Sale of water	\$ 12,214,000	
Service charges	4,678,400	
Engineering Services	2,043,600	
Penalties	1,075,000	
Investment income	8,527	
Other revenue	<u>1,050</u>	
Total estimated financing sources		\$ 20,020,577
Retained earnings		<u>234,107</u>
Total estimated financing sources		<u>\$ 20,254,684</u>
Budgeted expenses		<u>\$ 20,254,684</u>

INFORMATION TECHNOLOGY FUND

Estimated revenues:		
Charges for services	\$ 1,801,512	
Rentals	363,184	
Investment income	<u>8,296</u>	
Total estimated revenues		\$ 2,172,992
Retained earnings		<u>370,483</u>
Total estimated financing sources		<u>\$ 2,543,475</u>
Budgeted expenses		<u>\$ 2,543,475</u>

CITY OF DEARBORN
 PROPRIETARY FUNDS INFORMATION SUMMARY
 July 1, 2013 through June 30, 2014

FACILITIES FUND

Estimated revenues:		
Charges for services	\$ 4,600,030	
Rent	99,450	
Investment income	11,390	
Other revenue	<u>123,387</u>	
Total estimated revenues		\$ 4,834,257
Operating transfers in:		
General Fund	1,679,579	
Drug Law Enforcement Fund	50,000	
Library Fund	293,230	
Telecommunications Fund	24,347	
Seniors Apartment Op. Fund	16,484	
Information Technology Fund	13,143	
Water Fund	<u>36,893</u>	
Total operating transfers in		<u>2,113,676</u>
Total estimated revenues and transfers in		\$ 6,947,933
Budgeted expenses		
		<u>6,301,743</u>
Estimated net revenue for replacement		<u>\$ 646,190</u>

FLEET AND EQUIPMENT REPLACEMENT FUND

Estimated revenues:		
Rents - vehicles	\$ 1,540,745	
Investment income	7,384	
Sale of fixed assets	<u>25,000</u>	
Total estimated revenues		\$ 1,573,129
Operating transfer in:		
Community Development Fund		<u>250,000</u>
Total estimated revenues and transfers in		<u>1,823,129</u>
Budgeted expenses		
		<u>1,271,317</u>
Estimated net revenue for reserves		<u>\$ 551,812</u>

WORKERS' COMPENSATION BENEFIT FUND

Estimated revenue:		
Insurance Premiums	\$ 557,058	
Investment income	4,940	
Other revenue	<u>12,875</u>	
Total estimated revenues		\$ 574,873
Retained earnings		<u>136,127</u>
Total estimated financing sources		<u>\$ 711,000</u>
Budgeted expenses		
		<u>\$ 711,000</u>

CITY OF DEARBORN
 PROPRIETARY FUNDS INFORMATION SUMMARY
 July 1, 2013 through June 30, 2014

FLEET AND GENERAL LIABILITY INSURANCE FUND

Estimated revenue:		
Insurance premiums	\$ 2,433,808	
Investment income	<u>3,409</u>	
Total estimated revenues		\$ 2,437,217
Operating transfer in:		
General Fund		<u>500,000</u>
Total estimated revenues and transfers in		\$ 2,937,217
Budgeted expenses		<u>2,778,000</u>
Estimated net revenue for reserves		<u>\$ 159,217</u>

EMPLOYEE INSURANCE FUND

Estimated revenue:		
Insurance Premiums	\$ 19,623,218	
Investment income	<u>2,541</u>	
Total estimated revenues		\$ 19,625,759
Budgeted expenses		<u>19,004,940</u>
Estimated net revenue for reserves		<u>\$ 620,819</u>

RETIREE DEATH BENEFIT FUND

Estimated revenue:		
Insurance premiums	\$ 13,000	
Investment income	<u>883</u>	
Total estimated revenues		\$ 13,883
Retained Earnings		36,117
Total estimated financing sources		<u>\$ 50,000</u>
Budgeted expenses		<u>\$ 50,000</u>

POST EMPLOYMENT HEALTH INSURANCE FUND

Estimated revenue:		
Insurance premiums	\$ 11,016,849	
Medicare D Reimbursement	300,000	
Investment income	<u>1,000,000</u>	
Total estimated revenues		\$ 12,316,849
Budgeted expenses		<u>11,001,500</u>
Estimated net revenue for reserves		<u>\$ 1,315,349</u>

CITY OF DEARBORN
 COMPONENT UNITS SUMMARY INFORMATION
 July 1, 2013 through June 30, 2014

BROWNFIELD REDEVELOPMENT AUTHORITY

Estimated property tax levy:		
Property taxes	\$ 3,202,648	
Investment income	<u>1,569</u>	
Total estimated revenues		\$ 3,204,217
Operating transfer in:		
East Dearborn Downtown Development Authority		<u>439,204</u>
Total estimated revenues and transfers in		3,643,421
Fund balance		<u>7,171</u>
Total estimated financing sources		<u>\$ 3,650,592</u>
 Budget appropriations		 <u>\$ 3,650,592</u>

WEST DEARBORN DOWNTOWN DEVELOPMENT AUTHORITY

Estimated property tax levy:		
Property taxes	\$ 582,200	
Investment income	<u>1,000</u>	
Total estimated revenues		\$ 583,200
Fund balance		<u>139,066</u>
Total estimated financing sources		<u>\$ 722,266</u>
 Budget appropriations		 <u>\$ 722,266</u>

EAST DEARBORN DOWNTOWN DEVELOPMENT AUTHORITY

Estimated property tax levy:		
Property taxes	\$ 749,500	
Investment income	<u>4,882</u>	
Total estimated revenues		\$ 754,382
Fund balance		<u>151,116</u>
Total estimated financing sources		<u>\$ 905,498</u>
 Budget appropriations		 <u>\$ 905,498</u>

City of Dearborn
 Fiscal Year 2013-2014 Proposed Budget
 Budget Revisions - Since 4/12/13

FY14

	Mayor's Proposed Budget 4/12/2013	Adjustments	Adjusted Proposed Budget 5/28/2013
General Fund			
Revenues	\$ 98,271,835	\$ 2,527,500	\$ 100,799,335
Expenditures	99,707,701	728,154	100,435,855
Use of Fund Balance	\$ (1,435,866)	\$ 1,799,346	\$ 363,480
Other Funds			
Revenues	\$ 149,730,016	\$ 936,151	\$ 150,666,167
Expenditures	151,336,553	2,845,881	154,182,434
Use of Fund Balance/Retained Earnings	\$ (1,606,537)	\$ (1,909,730)	\$ (3,516,267)
Total Budget			
Revenues	\$ 248,001,851	\$ 3,463,651	\$ 251,465,502
Expenditures	251,044,254	3,574,035	254,618,289
Use of Fund Balance/Retained Earnings	\$ (3,042,403)	\$ (110,384)	\$ (3,152,787)

City of Dearborn
 Fiscal Year 2014-2015 Proposed Budget
 Budget Revisions - Since 4/12/13

FY15

	Mayor's Proposed Budget 4/12/2013	Adjustments	Adjusted Proposed Budget 5/28/2013
General Fund			
Revenues	\$ 97,717,544	\$ 27,500	\$ 97,745,044
Expenditures	99,579,239	(306)	99,578,933
Use of Fund Balance	\$ (1,861,695)	\$ 27,806	\$ (1,833,889)
Other Funds			
Revenues	\$ 151,335,545	\$ (7,165)	\$ 151,328,380
Expenditures	151,339,523	(493,110)	150,846,413
Use of Fund Balance/Retained Earnings	\$ (3,978)	\$ 485,945	\$ 481,967
Total Budget			
Revenues	\$ 249,053,089	\$ 20,335	\$ 249,073,424
Expenditures	250,918,762	(493,416)	250,425,346
Use of Fund Balance/Retained Earnings	\$ (1,865,673)	\$ 513,751	\$ (1,351,922)

City of Dearborn
 Fiscal Year 2015-2016 Proposed Budget
 Budget Revisions - Since 4/12/13

FY16

	Mayor's Proposed Budget 4/12/2013	Adjustments	Adjusted Proposed Budget 5/28/2013
General Fund			
Revenues	\$ 96,960,645	\$ 27,500	\$ 96,988,145
Expenditures	100,418,650	24,442	100,443,092
Use of Fund Balance	\$ (3,458,005)	\$ 3,058	\$ (3,454,947)
Other Funds			
Revenues	\$ 154,794,703	\$ (8,799)	\$ 154,785,904
Expenditures	153,555,966	(493,152)	153,062,814
Use of Fund Balance/Retained Earnings	\$ 1,238,737	\$ 484,353	\$ 1,723,090
Total Budget			
Revenues	\$ 251,755,348	\$ 18,701	\$ 251,774,049
Expenditures	253,974,616	(468,710)	253,505,906
Use of Fund Balance/Retained Earnings	\$ (2,219,268)	\$ 487,411	\$ (1,731,857)

City of Dearborn
 Fiscal Year 2013-2014 Proposed Budget
 Budget Revisions - Since 4/12/13

FY14

Account Number	Department/Division	Account Description	Amount of Change	Purpose
REVENUES:				
101-1505-322.20-80	Law/City Plan	Construction Permits/Zoning Review	\$ 15,000	New fees
101-1505-322.20-88	Law/City Plan	Construction Permits/SpecLandUse/Alley	12,500	New fees
101-0000-391.94-01	Non-departmental	Contribution from General Capital Improv	2,000,000	Excess project funding returned to General Fd
101-0000-391.94-01	Non-departmental	Contribution from General Capital Improv	500,000	Excess project funding returned to General Fd
Subtotal, General Fund Revenues			\$ 2,527,500	
680-1692-369.10-08	Employee Insurance Fund	Contributions from Other Funds - Life Insu	\$ (20)	Adjust due to final payroll calculations
736-1605-391.91-01	Post Employment Healthcare Fund	Contribution from General Fund	(4,093)	Adjust due to final payroll calculations
676-1500-391.xx-xx	Workers Compensation Fund	Contribution from Other Funds - Ins. Pren	(3,736)	Adjust due to final payroll calculations
271-5100-391.91-01	Library Fund	Contribution from General Fund	250,000	Increase contribution from General Fund
634-0000-391.91-01	Facilities Fund	Contribution from General Fund	564,000	Project funding moved to FY14
634-0000-391.92-71	Facilities Fund	Contribution from Library Fund	270,000	Project funding moved to FY14
634-0000-391.91-01	Facilities Fund	Contribution from General Fund	(140,000)	Project funding removed from FY14
Subtotal, Other Funds Revenues			936,151	
Total, All Funds Revenues			\$ 3,463,651	

City of Dearborn
 Fiscal Year 2013-2014 Proposed Budget
 Budget Revisions - Since 4/12/13

FY14

Account Number	Department/Division	Account Description	Amount of Change	Purpose
EXPENDITURES:				
101-1100-411.74.60	19th District Court	Capital Equipment - Furniture	\$ (15,349)	Duplicate entry, also in account 6190
101-2540-621.74-10	Fire	Operating Equipment	26,250	Moved 90 lockers from FY2015
101-1100-411.61-90	19th District Court	Equipment - Non Capital	22,100	Software applications
101-1100-411.60-20	19th District Court	Postage	3,800	Increase based on FY13 actual costs
101-1100-411.66-00	19th District Court	Reference Materials	500	Increase based on FY13 actual costs
101-1500-811.xx-xx	Law Department	Wages and Benefits	22,778	Increase .46 part-time fte law clerks
101-2085-856.xx-xx	Fleet R&M Operations	Wages and Benefits	1,846	Increase for Master Mechanic promotion
101-2430-531.xx-xx	Police Department - Investigative	Wages and Benefits	(46,988)	Eliminate FT Department Technician
101-2540-621.xx-xx	Fire Department	Wages and Benefits	48,209	Increase based on FY14 FT promotions
101-2540-621.xx-xx	Fire Department	Wages and Benefits	(32,601)	Eliminate PT Program Coordinator
101-6105-442.xx-xx	E&CD - Commercial Services	Wages and Benefits	23,609	Increase for week end field inspectors
101-1100-411.22-00	19th District Court	FICA	(200)	Moved to Deferred Compensation account
101-1100-411.23-90	19th District Court	Deferred Compensation	200	Moved from FICA account
101-1125-413.22-00	19th District Court	FICA	(300)	Moved to Deferred Compensation account
101-1125-413.23-90	19th District Court	Deferred Compensation	300	Moved from FICA account
101-5100-980.92-71	Libraries	Contribution to Library Fund	250,000	Increase contribution to Library Fund
101-3050-980.44-04	Recreation - Dunworth Pool	Facility Lease	564,000	Project funding moved to FY14
101-5000-980.44-04	Historical Museum	Facility Lease	(140,000)	Project funding removed from FY14

Subtotal, General Fund Expenditures

\$ 728,154

265-2420-543.74-10	Drug Law Enforcement Fund	Capital Outlay - Vehicles	\$ (33,000)	eliminate one Spec Ops vehicle
265-2420-544.74-10	Drug Law Enforcement Fund	Capital Outlay - Vehicles	(32,500)	eliminate one Narcotics vehicle
401-2001-980.91-01	General Capital Improvement Fund	Contribution to General Fund	2,000,000	Excess project funding returned to General Fd
631-2680-781.34-90	Information Systems Fund	Contractual Services - Other	23,400	Travel exp for One-Solution conversion team
668-2420-521.74-10	Fleet Replacement Fund	Capital Outlay - Vehicles	(27,000)	Reduce one Parking Enforcement vehicle
668-2540-621.74-10	Fleet Replacement Fund	Capital Outlay - Vehicles	130,000	Add 5 Fire Department vehicles
584-3080-685.xx-xx	Golf Course Fund	Wages and Benefits	4,704	Increase to avoid PT personnel deficit
234-3080-683.23-80	Mystic Creek Golf Course	401 A	2,377	account for employee benefit
298-2350-435.98-00	Telecommunications Fund	Undistributed Appropriations	(175,000)	eliminate funding for J13614
401-2001-980.91-01	General Capital Improvement Fund	Contribution to General Fund	500,000	Excess project funding returned to General Fd
271-5100-980.44-04	Library Fund	Facility Lease	270,000	Project funding moved to FY14
634-1605-941.80-20	Facilities Fund	Bond Principal	(325,000)	Remove bond payment for DAC, Pool & HFCL
634-1605-943.80-70	Facilities Fund	Bond Interest	(180,000)	Remove bond interest pmt for DAC, Pool &
634-5100-435.98-00	Facilities Fund	Undistributed Appropriations	270,000	Project funding moved to FY14 I34311
634-3050-435.98-00	Facilities Fund	Undistributed Appropriations	564,000	Project funding moved to FY14 I26700
298-2310-831.34-90	Telecommunications Fund	Other Services	(1,000)	eliminate funding for DAC
298-2310-831.51-00	Telecommunications Fund	Community Promotion	(3,000)	eliminate funding for DAC
298-2310-831.55-00	Telecommunications Fund	Printing and Binding	(2,000)	eliminate funding for DAC
298-2310-831.60-20	Telecommunications Fund	Postage	(100)	eliminate funding for DAC
634-5000-435.98-00	Facilities Fund	Undistributed Appropriations	(140,000)	Project funding removed from FY14

Subtotal, Other Funds Expenditures

\$ 2,845,881

Total, All Funds Expenditures

\$ 3,574,035

City of Dearborn
Fiscal Year 2014-2015 Proposed Budget
Budget Revisions - Since 4/12/13

FY15

Account Number	Department/Division	Account Description	Amount of Change	Purpose
REVENUES:				
101-1505-322.20-80	Law/City Plan	Construction Permits/Zoning Review	\$ 15,000	New fees
101-1505-322.20-88	Law/City Plan	Construction Permits/SpecLandUse/Alley	12,500	New fees
Subtotal, General Fund Revenues			\$ 27,500	
680-1691-369.10-08	Employee Insurance Fund	Contributions from Other Funds - Dental	\$ (1)	Adjust due to final payroll calculations
680-1692-369.10-08	Employee Insurance Fund	Contributions from Other Funds - Life Ins	(5)	Adjust due to final payroll calculations
736-1605-391.91-01	Post Employment Healthcare Fund	Contribution from General Fund	(3,227)	Adjust due to final payroll calculations
676-1500-391.xx-xx	Workers Compensation Fund	Contribution from Other Funds - Ins Prem	(3,932)	Adjust due to final payroll calculations
Subtotal, Other Funds Revenues			\$ (7,165)	
Total, All Funds Revenues			\$ 20,335	

Account Number	Department/Division	Account Description	Amount of Change	Purpose
EXPENDITURES:				
101-2540-621.74-20	Fire	Operating Equipment	\$ (26,250)	Moved 90 Lockers to FY2014
101-1100-411.60-20	19th District Court	Postage	3,800	Increase based on FY13 actual costs
101-1100-411.66-00	19th District Court	Reference Materials	500	Increase based on FY13 actual costs
101-1500-811.xx-xx	Law Department	Wages and Benefits	17,555	Increase .46 part-time fte law clerks
101-2085-856.xx-xx	Fleet R&M Operations	Wages and Benefits	1,847	Increase for Master Mechanic promotion
101-2430-531.xx-xx	Police Department - Investigative	Wages and Benefits	(48,436)	Eliminate FT Department Technician
101-2540-621.xx-xx	Fire Department	Wages and Benefits	59,669	Increase based on FY14 FT promotions
101-2540-621.xx-xx	Fire Department	Wages and Benefits	(32,601)	Eliminate PT Program Coordinator
101-6105-442.xx-xx	E&CD - Commercial Services	Wages and Benefits	23,610	Increase for week end field inspectors
Subtotal, General Fund Expenditures			(306)	
584-3080-685.xx-xx	Golf Course Fund	Wages and Benefits	\$ 4,704	Increase to avoid PT personnel deficit
234-3080-683.23-80	Mystic Creek Golf Course	401 A	2,436	account for employee benefit
634-1605-941.80-20	Facilities Fund	Bond Principal	(330,000)	Remove bond payment for DAC, Pool & HFCL
634-1605-943.80-70	Facilities Fund	Bond Interest	(170,250)	Remove bond interest pmt for DAC, Pool & HFCL
Subtotal, Other Funds Expenditures			\$ (493,110)	
Total, All Funds Expenditures			\$ (493,416)	

City of Dearborn
Fiscal Year 2015-2016 Proposed Budget
Budget Revisions - Since 4/12/13

FY16

Account Number	Department/Division	Account Description	Amount of Change	Purpose
REVENUES:				
101-1505-322.20-80	Law/City Plan	Construction Permits/Zoning Review	\$ 15,000	New fees
101-1505-322.20-88	Law/City Plan	Construction Permits/SpecLandUse/Alley	12,500	New fees
Subtotal, General Fund Revenues			\$ 27,500	
680-1691-369.10-08	Employee Insurance Fund	Contributions from Other Funds - Dental	\$ 1	Adjust due to final payroll calculations
680-1692-369.10-08	Employee Insurance Fund	Contributions from Other Funds - Life Ins	(8)	Adjust due to final payroll calculations
736-1605-391.91-01	Post Employment Healthcare Fund	Contribution from General Fund	(3,454)	Adjust due to final payroll calculations
676-1500-391.xx-xx	Workers Compensation Fund	Contribution from Other Funds - Ins Prem	(5,338)	Adjust due to final payroll calculations
Subtotal, Other Funds Revenues			\$ (8,799)	
Total, All Funds Revenues			\$ 18,701	

Account Number	Department/Division	Account Description	Amount of Change	Purpose
EXPENDITURES:				
101-1100-411.60-20	19th District Court	Postage	\$ 3,800	Increase based on FY13 actual costs
101-1100-411.66-00	19th District Court	Reference Materials	500	Increase based on FY13 actual costs
101-1500-811.xx-xx	Law Department	Wages and Benefits	17,555	Increase .46 part-time fte law clerks
101-2085-856.xx-xx	Fleet R&M Operations	Wages and Benefits	1,846	Increase for Master Mechanic promotion
101-2430-531.xx-xx	Police Department - Investigative	Wages and Benefits	(49,933)	Eliminate FT Department Technician
101-2540-621.xx-xx	Fire Department	Wages and Benefits	59,667	Increase based on FY14 FT promotions
101-2540-621.xx-xx	Fire Department	Wages and Benefits	(32,601)	Eliminate PT Program Coordinator
101-6105-442.xx-xx	E&CD - Commercial Services	Wages and Benefits	23,608	Increase for week end field inspectors
Subtotal, General Fund Expenditures			\$ 24,442	
584-3080-685.xx-xx	Golf Course Fund	Wages and Benefits	\$ 4,704	Increase to avoid PT personnel deficit
234-3080-683.23-80	Mystic Creek Golf Course	401 A	2,494	account for employee benefit
634-1605-941.80-20	Facilities Fund	Bond Principal	(340,000)	Remove bond payment for DAC, Pool & HFCL
634-1605-943.80-70	Facilities Fund	Bond Interest	(160,350)	Remove bond interest pmt for DAC, Pool & HFCL
Subtotal, Other Funds Expenditures			(493,152)	
Total, All Funds Expenditures			\$ (468,710)	

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	Library 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	\$ 71,345,335	\$ -	\$ -	\$ -	\$ -	\$ 3,288,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,634,185	\$ 3,202,648	\$ 582,200	\$ 749,500	\$ 4,534,348
Licenses and permits	2,014,940	-	-	-	-	-	-	-	-	-	-	2,014,940	-	-	-	-
Intergovernmental revenues:																
State sources	9,568,787	5,080,000	1,675,000	-	-	48,920	-	-	-	-	-	16,372,707	-	-	-	-
Federal sources	-	2,761,530	-	-	-	-	-	1,850,000	-	-	-	4,611,530	-	-	-	-
Other sources	-	-	-	-	-	61,000	-	-	-	-	100,000	161,000	-	-	-	-
Sales	-	-	-	915,590	-	-	-	-	-	-	-	915,590	-	-	-	-
Charges for services	8,102,577	-	-	1,175,349	-	47,500	-	-	-	-	25,000	9,350,426	-	-	-	-
Fines and forfeits	3,705,080	-	-	900	-	86,000	-	-	-	-	-	3,791,980	-	-	-	-
Rents and royalties	3,126,683	-	-	1,618,810	-	8,000	-	-	910,000	-	-	5,663,493	-	-	-	-
Proceeds from land sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	352,904	55,425	-	42,050	-	7,700	-	-	3,400	-	1,100	462,579	-	-	-	-
Private source contributions	33,733	153,000	-	-	-	100	500	-	-	-	-	187,333	-	-	-	-
Proceeds from debt issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on investments	42,296	6,778	7,499	1,487	5,319	1,917	-	-	3,041	444	11,453	80,234	1,569	1,000	4,882	7,451
Total estimated revenue	98,292,335	8,056,733	1,682,499	3,754,186	5,319	3,549,987	500	1,850,000	916,441	444	137,553	118,245,997	3,204,217	583,200	754,382	4,541,799
Estimated operating transfers in	2,507,000	205,000	3,038,000	-	-	1,800,000	10,500	-	-	1,548,584	474,071	9,583,155	439,204	-	-	439,204
Total Estimated Financing Sources	100,799,335	8,261,733	4,720,499	3,754,186	5,319	5,349,987	11,000	1,850,000	916,441	1,549,028	611,624	127,829,152	3,643,421	583,200	754,382	4,981,003
EXPENDITURE APPROPRIATION																
Personnel services	70,913,956	-	-	1,767,260	-	3,095,332	-	199,880	591,592	-	-	76,568,020	-	6,266	95,944	102,210
Supplies	2,984,816	-	-	375,055	128,835	92,625	-	9,000	29,135	-	-	3,619,466	-	-	1,500	1,500
Other operating expense	22,478,902	1,377,809	1,927,887	1,056,066	387,800	1,599,150	-	988,120	252,787	16,453	-	30,084,974	2,888,463	241,000	289,850	3,419,313
Utilities	3,095,155	-	-	324,835	29,000	73,950	-	-	-	-	-	3,522,940	-	-	4,000	4,000
Capital outlay	77,250	-	-	-	598,000	476,500	-	-	25,525	-	-	1,177,275	-	-	75,000	75,000
Capital outlay-projects	-	5,194,530	3,056,760	50,000	-	-	-	-	-	-	249,533	8,550,823	-	-	-	-
Debt service:																
Principal	-	-	-	-	-	-	-	-	-	1,432,650	-	1,432,650	200,000	-	-	200,000
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	107,656	-	107,656	562,129	475,000	-	1,037,129
Expenditures allocated out	(4,994,279)	-	-	-	-	-	-	-	-	-	-	(4,994,279)	-	-	-	-
Undistributed appropriations	91,900	-	-	-	-	10,000	11,000	-	2,000	-	-	114,900	-	-	-	-
Total expenditure appropriations	94,647,700	6,572,339	4,984,647	3,573,216	1,143,635	5,347,557	11,000	1,197,000	901,039	1,556,759	249,533	120,184,425	3,650,592	722,266	466,294	4,839,152
Operating transfers out appropriation	5,788,155	2,160,000	-	-	50,000	-	-	653,000	10,000	7,000	2,500,000	11,168,155	-	-	439,204	439,204
Total Appropriations	100,435,855	8,732,339	4,984,647	3,573,216	1,193,635	5,347,557	11,000	1,850,000	911,039	1,563,759	2,749,533	131,352,580	3,650,592	722,266	905,498	5,278,356
Estimated Revenues & Financing Sources																
Over (Under) Appropriations	363,480	(470,606)	(264,148)	180,970	(1,188,316)	2,430	-	-	5,402	(14,731)	(2,137,909)	(3,523,428)	(7,171)	(139,066)	(151,116)	(297,353)
Fund Balance-July 1, 2012	19,806,323	4,181,739	3,736,899	424,891	2,761,499	-	1,334,200	1,004,209	1,880,686	83,453	13,288,514	48,502,413	(9,624,826)	869,922	2,557,265	(6,197,639)
Fiscal year 2012-13 projected financing sources over (under) uses	(6,229,712)	(2,580,757)	(2,703,354)	(125,485)	(867,675)	-	(1,334,200)	-	62,583	(55,874)	(2,640,257)	(16,474,731)	(398,511)	(89,860)	(605,898)	(1,094,269)
Less unexpended project appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less projected reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Projected Fund Balance-June 30, 2014	\$ 13,940,091	\$ 1,130,376	\$ 769,397	\$ 480,376	\$ 705,508	\$ 2,430	\$ -	\$ 1,004,209	\$ 1,948,671	\$ 12,848	\$ 8,510,348	\$ 28,504,254	\$ (10,030,508)	\$ 640,996	\$ 1,800,251	\$ (7,589,261)

**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	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	\$ -	\$ -	\$ 396,450	\$ 22,386,000	\$ 12,214,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,996,450	\$ -	\$ -	\$ -
Charges for services	1,212,000	928,792	350,000	7,012,000	4,678,400	1,801,512	4,600,030	-	-	-	-	20,582,734	-	-	-
Engineering services	-	-	-	-	2,043,100	-	-	-	-	-	-	2,043,100	-	-	-
Delinquent transfer fee	-	-	-	425,000	305,000	-	-	-	-	-	-	730,000	-	-	-
Rents and royalties	-	1,661,667	185,500	-	-	363,184	99,450	1,540,745	-	-	-	3,850,546	-	-	-
Insurance premiums	-	-	-	-	-	-	-	-	557,058	2,433,808	19,623,218	22,614,084	-	11,016,849	11,016,849
Retirees' death benefit insurance	-	-	-	-	-	-	-	-	-	-	-	-	13,000	-	13,000
Miscellaneous revenue	-	60,250	26,253	64,000	1,550	-	-	25,000	12,875	-	-	189,928	-	300,000	300,000
Proceeds from long term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes and penalties on taxes	-	-	-	15,103,170	-	-	-	-	-	-	-	15,103,170	-	-	-
Penalties	331,500	-	-	772,300	770,000	-	-	-	-	-	-	1,873,800	-	-	-
Contributions	475,000	-	-	-	-	-	2,187,063	-	-	-	-	2,662,063	-	-	-
Interest on investments	2,357	17,249	\$ 432	27,215	8,527	8,296	11,390	7,384	4,940	3,409	2,541	93,740	883	1,000,000	1,000,883
Total estimated revenue	2,020,857	2,667,958	958,635	45,789,685	20,020,577	2,172,992	6,897,933	1,573,129	574,873	2,437,217	19,625,759	104,739,615	13,883	12,316,849	12,330,732
Estimated operating transfers in	545,000	-	240,000	-	-	-	50,000	250,000	-	500,000	-	1,585,000	-	-	-
Total Estimated Financing Sources	2,565,857	2,667,958	1,198,635	45,789,685	20,020,577	2,172,992	6,947,933	1,823,129	574,873	2,937,217	19,625,759	106,324,615	13,883	12,316,849	12,330,732
EXPENDITURE APPROPRIATION															
Personnel services	217,900	1,635,336	436,148	2,104,069	5,385,395	1,224,164	2,426,870	-	-	-	-	13,429,882	-	-	-
Contractual services	642,716	120,349	196,199	1,731,411	966,234	405,068	168,936	-	395,500	75,500	184,700	4,886,613	-	88,900	88,900
Insurance and bonds	46,548	70,938	8,992	202,152	110,736	8,920	-	-	50,000	900,000	18,820,240	20,218,526	-	-	-
Insurance benefits	-	-	-	-	-	-	-	-	55,500	-	-	55,500	50,000	10,912,600	10,962,600
Claims and judgements	-	-	-	-	-	-	-	200,000	1,699,500	-	-	1,899,500	-	-	-
Utilities	149,050	458,608	42,250	404,600	14,750	-	1,790,800	-	-	-	-	2,860,058	-	-	-
Repair and maintenance	151,120	225,528	34,075	661,300	57,077	97,865	279,385	-	-	-	-	1,506,350	-	-	-
Supplies	81,253	94,976	80,400	451,782	901,300	69,205	215,250	-	-	-	-	1,894,166	-	-	-
Cost of sales	-	-	55,073	17,837,400	8,480,700	-	-	-	-	-	-	26,373,173	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	65,555	94,094	61,050	542,730	335,480	72,393	1,691,699	4,000	10,000	103,000	-	2,980,001	-	-	-
Capital outlay	-	60,000	-	710,000	32,600	500,000	-	1,267,317	-	-	-	2,569,917	-	-	-
Capital outlay-projects	-	-	-	4,520,000	4,498,160	165,860	-	-	-	-	-	9,184,020	-	-	-
Expenses allocated out	-	-	-	-	(600,000)	-	(381,223)	-	-	-	-	(981,223)	-	-	-
Debt Service:															
Principal	915,000	-	268,600	13,930,000	55,000	-	108,750	-	-	-	-	15,277,350	-	-	-
Interest and fiscal charges	303,330	-	21,093	4,439,069	17,252	-	1,276	-	-	-	-	4,782,020	-	-	-
Total expenditure appropriations	2,572,472	2,759,829	1,203,880	47,534,513	20,254,684	2,543,475	6,301,743	1,271,317	711,000	2,778,000	19,004,940	106,935,853	50,000	11,001,500	11,051,500
Operating transfers out appropriation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Appropriations	2,572,472	2,759,829	1,203,880	47,534,513	20,254,684	2,543,475	6,301,743	1,271,317	711,000	2,778,000	19,004,940	106,935,853	50,000	11,001,500	11,051,500
Estimated Revenues & Financing Sources															
Over (Under) Appropriations	(6,615)	(91,871)	(5,245)	(1,744,828)	(234,107)	(370,483)	646,190	551,812	(136,127)	159,217	620,819	(611,238)	(36,117)	1,315,349	1,279,232
Retained Earnings-July 1, 2012	11,783,966	11,910,639	837,904	138,799,671	70,738,109	4,922,658	63,359,620	7,627,425	1,771,286	1,161,353	2,638,731	315,551,361	467,710	41,504,859	41,972,569
Fiscal year 2012-13 projected financing sources over (under) uses	198,401	(645,721)	(16,559)	(55,563,696)	(10,809,359)	(3,840,374)	(4,632,637)	(60,340)	(22,396)	107,484	927,164	(74,358,033)	(46,500)	5,448,653	5,402,153
Add debt principal relief	1,790,000	-	527,983	4,160,000	-	-	213,769	-	-	-	-	6,691,752	-	-	-
Add capitalization of interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add capitalization of fixed assets	125,840	699,591	-	83,702,532	12,709,814	3,236,713	3,156,958	3,305,767	-	-	-	106,937,215	-	-	-
Add contribution from contributed capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add transfer of depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less depreciation estimate	1,148,000	502,642	475,588	-	2,643,670	499,398	4,780,000	3,436,016	-	-	-	13,485,314	-	-	-
Less bond proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less unexpended project appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less projected reserve requirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Projected Retained Earnings-June 30, 2014	\$ 12,743,592	\$ 11,369,996	\$ 868,495	\$ 169,353,679	\$ 69,760,787	\$ 3,449,116	\$ 57,963,900	\$ 7,988,648	\$ 1,612,763	\$ 1,428,054	\$ 4,186,714	\$ 340,725,743	\$ 385,093	\$ 48,268,861	\$ 48,653,954

CITY OF DEARBORN
 BUDGETARY COMBINING STATEMENT OF
 REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED JUNE 30, 2015

	General Fund	Major Street Fund	Local Street Fund	Camp Dearborn Operating Fund	Drug Law Enforcement Fund	Library 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	\$ 70,724,752	\$ -	\$ -	\$ -	\$ -	\$ 3,246,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,971,202	\$ 3,344,792	\$ 565,200	\$ 730,800	\$ 4,640,792
Licenses and permits	2,014,940	-	-	-	-	-	-	-	-	-	-	2,014,940	-	-	-	-
Intergovernmental revenues:																
State sources	9,568,747	4,800,000	1,675,000	-	-	48,920	-	-	-	-	-	16,092,667	-	-	-	-
Federal sources	-	1,462,899	-	-	-	-	-	1,500,000	-	-	290,000	3,252,899	-	-	-	-
Other sources	-	-	-	-	-	61,000	-	-	-	-	-	61,000	-	-	-	-
Sales	-	-	-	915,590	-	-	-	-	-	-	-	915,590	-	-	-	-
Charges for services	8,119,452	-	-	1,173,349	-	47,000	-	-	-	-	25,000	9,364,801	-	-	-	-
Fines and forfeits	3,705,080	-	-	900	-	86,000	-	-	-	-	-	3,791,980	-	-	-	-
Rents and royalties	3,153,343	-	-	1,618,810	-	8,000	-	-	910,000	-	-	5,690,153	-	-	-	-
Proceeds from land sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	353,904	38,425	-	42,050	-	7,700	-	-	3,400	-	1,100	446,579	-	-	-	-
Private source contributions	51,707	-	-	-	-	100	-	-	-	-	-	51,807	-	-	-	-
Proceeds from debt issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on investments	53,119	8,472	9,373	1,859	6,649	2,397	-	-	3,801	300	14,316	100,286	1,962	1,000	6,102	9,064
Total estimated revenue	97,745,044	6,309,796	1,684,373	3,752,558	6,649	3,507,567	-	1,500,000	917,201	300	330,416	115,753,904	3,346,754	566,200	736,902	4,649,856
Estimated operating transfers in	-	205,000	2,395,000	-	-	1,450,000	10,500	-	-	874,626	767,611	5,702,737	439,204	-	-	439,204
Total Estimated Financing Sources	97,745,044	6,514,796	4,079,373	3,752,558	6,649	4,957,567	10,500	1,500,000	917,201	874,926	1,098,027	121,456,641	3,785,958	566,200	736,902	5,089,060
EXPENDITURE APPROPRIATION																
Personnel services	71,533,689	-	-	1,782,946	-	3,137,746	-	199,880	605,866	-	-	77,260,127	-	6,266	96,604	102,870
Supplies	2,928,785	-	-	371,855	83,835	67,025	-	9,000	27,680	-	-	3,488,180	-	-	1,500	1,500
Other operating expense	21,883,095	1,383,403	1,927,887	932,830	388,200	1,206,192	-	1,291,120	210,732	16,453	-	29,239,912	3,029,148	241,000	289,850	3,559,998
Utilities	3,082,180	-	-	414,555	29,000	73,950	-	-	-	-	-	3,599,685	-	-	4,000	4,000
Capital outlay	58,950	-	-	-	680,000	456,000	-	-	20,525	-	-	1,215,475	-	-	75,000	75,000
Capital outlay-projects	-	3,462,899	2,300,000	50,000	-	-	-	-	-	-	733,073	6,545,972	-	-	-	-
Debt service:																
Principal	-	-	-	-	-	-	-	-	-	810,000	-	810,000	291,763	475,000	-	766,763
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	56,346	-	56,346	553,841	-	-	553,841
Expenditures allocated out	(5,010,403)	-	-	-	-	-	-	-	-	-	-	(5,010,403)	-	-	-	-
Undistributed appropriations	89,900	-	-	-	(559,378)	10,000	10,500	-	2,000	-	-	(446,978)	-	-	-	-
Total expenditure appropriations	94,566,196	4,846,302	4,227,887	3,552,186	621,657	4,950,913	10,500	1,500,000	866,803	882,799	733,073	116,758,316	3,874,752	722,266	466,954	5,063,972
Operating transfers out appropriation	5,012,737	1,920,000	-	-	25,000	-	-	-	10,000	-	-	6,967,737	-	-	439,204	439,204
Total Appropriations	99,578,933	6,766,302	4,227,887	3,552,186	646,657	4,950,913	10,500	1,500,000	876,803	882,799	733,073	123,726,053	3,874,752	722,266	906,158	5,503,176
Estimated Revenues & Financing Sources																
Over (Under) Appropriations	(1,833,889)	(251,506)	(148,514)	200,372	(640,008)	6,654	-	-	40,398	(7,873)	364,954	(2,269,412)	(88,794)	(156,066)	(169,256)	(414,116)
Fund Balance-July 1, 2012	19,806,323	4,181,739	3,736,899	424,891	2,761,499	-	1,334,200	1,004,209	1,880,686	83,453	13,288,514	48,502,413	(9,624,826)	869,922	2,557,265	(6,197,639)
Fiscal year 2012-13 projected financing sources over (under) uses	(6,229,712)	(2,580,757)	(2,703,354)	(125,485)	(867,675)	320,939	(1,334,200)	-	62,583	(55,874)	(2,640,257)	(16,153,792)	(398,511)	(89,860)	(605,898)	(1,094,269)
FY 2013 - 2014 projected fin sources over (under) uses	363,480	(470,606)	(264,148)	180,970	(1,188,316)	2,430	-	-	5,402	(14,731)	(2,137,909)	(3,523,428)	(7,171)	(139,066)	(151,116)	(297,353)
Less projected reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Projected Fund Balance-June 30, 2015	\$ 12,106,202	\$ 878,870	\$ 620,883	\$ 680,748	\$ 65,500	\$ 330,023	\$ -	\$ 1,004,209	\$ 1,989,069	\$ 4,975	\$ 8,875,302	\$ 26,555,781	\$ (10,119,302)	\$ 484,930	\$ 1,630,995	\$ (8,003,377)

**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, 2015**

	Parking System Funds	Senior Apartment Operating 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	\$ -	\$ -	\$ 396,450	\$ 23,800,000	\$ 12,750,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,947,050	\$ -	\$ -	\$ -
Charges for services	1,212,000	947,686	350,000	7,413,300	4,877,100	1,888,412	4,464,080	-	-	-	-	21,152,578	-	-	-
Engineering services	-	-	-	-	2,043,100	-	-	-	-	-	-	2,043,100	-	-	-
Delinquent transfer fee	-	-	-	425,000	305,000	-	-	-	-	-	-	730,000	-	-	-
Rents and royalties	-	1,678,017	185,500	-	-	157,400	91,950	1,545,745	-	-	-	3,658,612	-	-	-
Insurance premiums	-	-	-	-	-	-	-	-	559,280	2,433,608	20,600,821	23,593,709	-	11,071,523	11,071,523
Retirees' death benefit insurance	-	-	-	-	-	-	-	-	-	-	-	-	13,000	-	13,000
Miscellaneous revenue	-	61,548	22,253	64,000	1,400	-	-	25,000	12,875	-	-	187,076	-	300,000	300,000
Proceeds from long term debt	-	-	-	-	1,500,000	-	-	-	-	-	-	1,500,000	-	-	-
Taxes and penalties on taxes	-	-	-	15,277,919	-	-	-	-	-	-	-	15,277,919	-	-	-
Penalties	331,500	-	-	772,400	770,000	-	-	-	-	-	-	1,873,900	-	-	-
Contributions	475,000	-	-	-	-	-	1,321,164	-	-	-	-	1,796,164	-	-	-
Interest on investments	2,758	21,561	541	34,019	10,658	10,370	14,238	9,230	6,176	4,261	3,176	116,988	1,104	1,000,000	1,001,104
Total estimated revenue	2,021,258	2,708,812	954,744	47,786,638	22,257,858	2,056,182	5,891,432	1,579,975	578,331	2,437,869	20,603,997	108,877,096	14,104	12,371,523	12,385,627
Estimated operating transfers in	545,000	-	195,000	-	-	-	25,000	-	-	500,000	-	1,265,000	-	-	-
Total Estimated Financing Sources	2,566,258	2,708,812	1,149,744	47,786,638	22,257,858	2,056,182	5,916,432	1,579,975	578,331	2,937,869	20,603,997	110,142,096	14,104	12,371,523	12,385,627
EXPENDITURE APPROPRIATION															
Personnel services	217,900	1,655,855	435,849	2,141,771	5,459,834	1,240,382	2,442,942	-	-	-	-	13,594,533	-	-	-
Contractual services	643,005	118,676	196,602	1,731,612	965,727	363,810	146,411	-	390,000	78,200	189,700	4,823,743	-	107,000	107,000
Insurance and bonds	46,548	73,104	8,992	202,152	110,736	8,920	-	-	50,000	900,000	20,069,434	21,469,886	-	-	-
Insurance benefits	-	-	-	-	-	-	-	-	55,500	-	-	55,500	50,000	11,407,020	11,457,020
Claims and judgements	-	-	-	-	-	-	-	-	200,000	1,699,500	-	1,899,500	-	-	-
Utilities	158,000	470,467	42,250	406,900	14,750	-	1,831,600	-	-	-	-	2,923,967	-	-	-
Repair and maintenance	151,120	225,700	10,075	661,300	57,077	95,585	285,385	-	-	-	-	1,486,242	-	-	-
Supplies	79,253	72,150	80,400	451,782	851,300	69,005	213,250	-	-	-	-	1,817,140	-	-	-
Cost of sales	-	-	55,073	18,996,900	8,852,400	-	-	-	-	-	-	27,904,373	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	65,555	91,644	61,150	538,320	336,585	72,370	825,502	4,000	10,000	104,000	-	2,109,126	-	-	-
Capital outlay	-	-	-	-	-	-	-	2,096,037	-	-	-	2,096,037	-	-	-
Capital outlay-projects	-	170,000	-	5,020,000	4,998,160	46,920	-	-	-	-	-	10,235,080	-	-	-
Expenses allocated out	-	-	-	-	(600,000)	-	(383,199)	-	-	-	-	(983,199)	-	-	-
Debt Service:															
Principal	955,000	-	245,000	14,510,000	55,000	-	-	-	-	-	-	15,765,000	-	-	-
Interest and fiscal charges	260,185	-	19,150	4,139,614	16,220	-	-	-	-	-	-	4,435,169	-	-	-
Total expenditure appropriations	2,576,566	2,877,596	1,154,541	48,800,351	21,117,789	1,896,992	5,361,891	2,100,037	705,500	2,781,700	20,259,134	109,632,097	50,000	11,514,020	11,564,020
Operating transfers out appropriation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Appropriations	2,576,566	2,877,596	1,154,541	48,800,351	21,117,789	1,896,992	5,361,891	2,100,037	705,500	2,781,700	20,259,134	109,632,097	50,000	11,514,020	11,564,020
Estimated Revenues & Financing Sources															
Over (Under) Appropriations	(10,308)	(168,784)	(4,797)	(1,013,713)	1,140,069	159,190	554,541	(520,062)	(127,169)	156,169	344,863	509,999	(35,896)	857,503	821,607
Retained Earnings-July 1, 2012	11,783,966	11,910,639	837,904	138,799,671	70,738,109	4,922,658	63,359,620	7,627,425	1,771,286	1,161,353	2,638,731	315,551,361	467,710	41,504,859	41,972,569
Fiscal year 2012-13 projected financing sources over (under) uses	198,401	(645,721)	(16,559)	(55,563,696)	(10,809,359)	(3,840,374)	(4,632,637)	(60,340)	(22,396)	107,484	927,164	(74,358,033)	(46,500)	5,448,653	5,402,153
Add debt principal relief	2,745,000	-	772,983	6,340,000	-	-	213,769	-	-	-	-	10,071,752	-	-	-
Add capitalization of interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add capitalization of fixed assets	125,840	869,591	-	88,702,532	17,707,974	3,236,713	3,156,958	5,401,804	-	-	-	119,201,412	-	-	-
Add contribution from contributed capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add transfer of depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less depreciation estimate	1,722,000	757,213	713,382	-	3,965,505	749,097	7,170,000	5,154,024	-	-	-	20,231,221	-	-	-
Less bond proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less unexpended project appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less projected reserve requirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FY 2013 - 2014 projected fin sources over (under) uses	(6,615)	(91,871)	(5,245)	(1,744,828)	(234,107)	(370,483)	646,190	551,812	(136,127)	159,217	620,819	(611,238)	(36,117)	1,315,349	1,279,232
Projected Retained Earnings-June 30, 2015	\$ 13,114,284	\$ 11,116,641	\$ 870,904	\$ 175,519,966	\$ 74,577,181	\$ 3,358,607	\$ 56,128,441	\$ 7,846,615	\$ 1,485,594	\$ 1,584,223	\$ 4,531,577	\$ 350,134,032	\$ 349,197	\$ 49,126,364	\$ 49,475,561

CITY OF DEARBORN
 BUDGETARY COMBINING STATEMENT OF
 REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED JUNE 30, 2016

	General Fund	Major Street Fund	Local Street Fund	Camp Dearborn Operating Fund	Drug Law Enforcement Fund	Library 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	\$ 69,943,845	\$ -	\$ -	\$ -	\$ -	\$ 3,191,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,135,365	\$ 3,494,044	\$ 565,200	\$ 730,800	\$ 4,790,044
Licenses and permits	2,015,075	-	-	-	-	-	-	-	-	-	-	2,015,075	-	-	-	-
Intergovernmental revenues:																
State sources	9,566,747	4,800,000	1,675,000	-	-	48,920	-	-	-	-	-	16,090,667	-	-	-	-
Federal sources	-	-	-	-	-	-	-	1,500,000	-	-	145,000	1,645,000	-	-	-	-
Other sources	-	-	-	-	-	61,000	-	-	-	-	-	61,000	-	-	-	-
Sales	-	-	-	915,090	-	-	-	-	-	-	-	915,090	-	-	-	-
Charges for services	8,135,846	-	-	1,173,349	-	47,000	-	-	-	-	25,000	9,381,195	-	-	-	-
Fines and forfeits	3,705,080	-	-	900	-	86,000	-	-	-	-	-	3,791,980	-	-	-	-
Rents and royalties	3,156,678	-	-	1,602,310	-	8,000	-	-	910,000	-	-	5,676,988	-	-	-	-
Proceeds from land sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	352,679	15,425	-	42,050	-	7,700	-	-	2,000	-	1,100	420,954	-	-	-	-
Private source contributions	43,612	-	-	-	-	-	-	-	-	-	-	43,612	-	-	-	-
Proceeds from debt issuance	-	-	-	-	-	100	-	-	-	-	-	100	-	-	-	-
Interest on investments	68,583	10,893	12,052	2,391	8,549	3,081	-	-	4,887	300	18,406	129,142	2,522	1,000	7,845	11,367
Total estimated revenue	96,988,145	4,826,318	1,687,052	3,736,090	8,549	3,453,321	-	1,500,000	916,887	300	189,506	113,306,168	3,496,566	566,200	738,645	4,801,411
Estimated operating transfers in	-	205,000	2,395,000	-	-	1,750,000	11,500	-	-	832,226	993,178	6,186,904	439,204	-	-	439,204
Total Estimated Financing Sources	96,988,145	5,031,318	4,082,052	3,736,090	8,549	5,203,321	11,500	1,500,000	916,887	832,526	1,182,684	119,493,072	3,935,770	566,200	738,645	5,240,615
EXPENDITURE APPROPRIATION																
Personnel services	72,168,280	-	-	1,800,426	-	3,171,230	-	199,880	616,112	-	-	77,955,928	-	6,266	97,304	103,570
Supplies	2,905,436	-	-	363,105	83,835	67,025	-	9,000	31,140	-	-	3,459,541	-	-	1,500	1,500
Other operating expense	21,659,491	1,383,105	1,927,887	933,065	390,200	1,407,964	-	1,291,120	206,645	5,275	-	29,204,752	3,182,535	241,000	289,850	3,713,385
Utilities	3,076,735	-	-	414,555	29,000	73,950	-	-	-	-	-	3,594,240	-	-	4,000	4,000
Capital outlay	34,000	-	-	-	515,000	471,000	-	-	-	-	-	1,020,000	-	-	75,000	75,000
Capital outlay-projects	-	2,000,000	2,000,000	-	-	-	-	-	-	-	813,640	4,813,640	-	-	-	-
Debt service:																
Principal	-	-	-	-	-	-	-	-	-	800,000	-	800,000	296,763	-	-	296,763
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	32,226	-	32,226	544,401	475,000	-	1,019,401
Expenditures allocated out	(4,980,654)	-	-	-	-	-	-	-	-	-	-	(4,980,654)	-	-	-	-
Undistributed appropriations	88,900	-	-	-	(1,034,486)	10,000	11,500	-	2,000	-	-	(922,086)	-	-	-	-
Total expenditure appropriations	94,952,188	3,383,105	3,927,887	3,511,151	(16,451)	5,201,169	11,500	1,500,000	855,897	837,501	813,640	114,977,587	4,023,699	722,266	467,654	5,213,619
Operating transfers out appropriation	5,490,904	1,920,000	-	-	25,000	-	-	-	11,000	-	-	7,446,904	-	-	439,204	439,204
Total Appropriations	100,443,092	5,303,105	3,927,887	3,511,151	8,549	5,201,169	11,500	1,500,000	866,897	837,501	813,640	122,424,491	4,023,699	722,266	906,858	5,652,823
Estimated Revenues & Financing Sources																
Over (Under) Appropriations	(3,454,947)	(271,787)	154,165	224,939	-	2,152	-	-	49,990	(4,975)	369,044	(2,931,419)	(87,929)	(156,066)	(168,213)	(412,208)
Fund Balance-July 1, 2012	19,806,323	4,181,739	3,736,899	424,891	2,761,499	-	1,334,200	1,004,209	1,880,686	83,453	13,288,514	48,502,413	(9,624,826)	869,922	2,557,265	(6,197,639)
Fiscal year 2012-13 projected financing sources over (under) uses	(6,229,712)	(2,580,757)	(2,703,354)	(125,485)	(867,675)	320,939	(1,334,200)	-	62,583	(55,874)	(2,640,257)	(16,153,792)	(398,511)	(89,860)	(605,898)	(1,094,269)
FY 2013-2014 and 2014-2015 projected financing sources over (under) uses	(1,470,409)	(722,112)	(412,662)	381,342	(1,828,324)	9,084	-	-	45,800	(22,604)	(1,772,955)	(5,792,840)	(95,965)	(295,132)	(320,372)	(711,469)
Less projected reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Projected Fund Balance-June 30, 2016	\$ 8,651,255	\$ 607,083	\$ 775,048	\$ 905,687	\$ 65,500	\$ 332,175	\$ -	\$ 1,004,209	\$ 2,039,059	\$ 0	\$ 9,244,346	\$ 23,624,362	\$ (10,207,231)	\$ 328,864	\$ 1,462,782	\$ (8,415,585)

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, 2016

	Parking System Funds	Senior Apartment Operating 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	\$ -	\$ -	\$ 396,450	\$ 25,303,300	\$ 13,310,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,010,550	\$ -	\$ -	\$ -
Charges for services	1,212,000	959,354	350,000	7,838,300	5,084,500	1,973,473	4,433,940	-	-	-	-	21,851,567	-	-	-
Engineering services	-	-	-	-	2,043,100	-	-	-	-	-	-	2,043,100	-	-	-
Delinquent transfer fee	-	-	-	425,000	305,000	-	-	-	-	-	-	730,000	-	-	-
Rents and royalties	-	1,695,499	185,500	-	-	25,720	89,450	1,373,745	-	-	-	3,369,914	-	-	-
Insurance premiums	-	-	-	-	-	-	-	-	563,064	2,433,108	21,922,898	24,919,070	-	11,126,201	11,126,201
Retirees' death benefit insurance	-	-	-	-	-	-	-	-	-	-	-	-	13,000	-	13,000
Miscellaneous revenue	-	62,540	22,253	64,000	1,400	-	-	25,000	12,875	-	-	188,068	-	300,000	300,000
Proceeds from long term debt	-	-	-	-	1,500,000	-	-	-	-	-	-	1,500,000	-	-	-
Taxes and penalties on taxes	-	-	-	15,843,192	-	-	-	-	-	-	-	15,843,192	-	-	-
Penalties	331,500	-	-	772,600	770,000	-	-	-	-	-	-	1,874,100	-	-	-
Contributions	475,000	-	-	-	-	-	1,385,264	-	-	-	-	1,860,264	-	-	-
Interest on investments	3,547	27,721	200	43,738	13,703	13,333	18,306	11,867	7,940	5,478	4,084	149,917	1,419	1,000,000	1,001,419
Total estimated revenue	2,022,047	2,745,114	954,403	50,290,130	23,028,503	2,012,526	5,926,960	1,410,612	583,879	2,438,586	21,926,982	113,339,742	14,419	12,426,201	12,440,620
Estimated operating transfers in	545,000	-	190,000	-	-	-	25,000	-	-	500,000	-	1,260,000	-	-	-
Total Estimated Financing Sources	2,567,047	2,745,114	1,144,403	50,290,130	23,028,503	2,012,526	5,951,960	1,410,612	583,879	2,938,586	21,926,982	114,599,742	14,419	12,426,201	12,440,620
EXPENDITURE APPROPRIATION															
Personnel services	217,900	-	436,628	2,173,741	5,538,341	1,256,024	2,461,883	-	-	-	-	12,084,517	-	-	-
Contractual services	642,611	1,677,259	197,089	1,730,663	964,252	362,980	143,382	-	390,000	75,500	189,700	6,373,436	-	89,000	89,000
Insurance and bonds	46,548	117,821	8,992	202,152	110,736	8,920	-	-	50,000	900,000	21,404,674	22,849,843	-	-	-
Insurance benefits	-	-	-	-	-	-	-	-	55,500	-	-	55,500	50,000	12,205,680	12,255,680
Claims and judgements	-	-	-	-	-	-	-	-	200,000	1,699,500	-	1,899,500	-	-	-
Utilities	158,000	75,144	42,250	407,100	14,750	-	1,831,600	-	-	-	-	2,528,844	-	-	-
Repair and maintenance	153,620	482,658	10,075	661,300	57,077	95,565	291,885	-	-	-	-	1,752,180	-	-	-
Supplies	79,253	231,325	80,400	451,782	851,300	69,205	211,250	-	-	-	-	1,974,515	-	-	-
Cost of sales	-	-	55,073	20,231,650	9,240,400	-	-	-	-	-	-	29,527,123	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	65,555	145,547	60,590	555,500	332,722	72,012	889,502	4,000	10,000	104,000	-	2,239,428	-	-	-
Capital outlay	-	7,800	-	-	-	-	-	1,013,031	-	-	-	1,020,831	-	-	-
Capital outlay-projects	-	298,000	-	6,000,000	4,998,160	-	-	-	-	-	-	11,296,160	-	-	-
Expenses allocated out	-	-	-	-	(600,000)	-	(385,348)	-	-	-	-	(985,348)	-	-	-
Debt Service:															
Principal	1,000,000	-	245,000	15,100,000	60,000	-	-	-	-	-	-	16,405,000	-	-	-
Interest and fiscal charges	214,595	-	10,554	3,822,389	14,845	-	-	-	-	-	-	4,062,383	-	-	-
Total expenditure appropriations	2,578,082	3,035,554	1,146,651	51,336,277	21,582,583	1,864,706	5,444,154	1,017,031	705,500	2,779,000	21,594,374	113,083,912	50,000	12,294,680	12,344,680
Operating transfers out appropriation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Appropriations	2,578,082	3,035,554	1,146,651	51,336,277	21,582,583	1,864,706	5,444,154	1,017,031	705,500	2,779,000	21,594,374	113,083,912	50,000	12,294,680	12,344,680
Estimated Revenues & Financing Sources															
Over (Under) Appropriations	(11,035)	(290,440)	(2,248)	(1,046,147)	1,445,920	147,820	507,806	393,581	(121,621)	159,586	332,608	1,515,830	(35,581)	131,521	95,940
Retained Earnings-July 1, 2012	11,783,966	11,910,639	837,904	138,799,671	70,738,109	4,922,658	63,359,620	7,627,425	1,771,286	1,161,353	2,638,731	315,551,361	467,710	41,504,859	41,972,569
Fiscal year 2012-13 projected financing sources over (under) uses	198,401	(645,721)	(16,559)	(55,563,696)	(10,809,359)	(3,840,374)	(4,632,637)	(60,340)	(22,396)	107,484	927,164	(74,358,033)	(46,500)	5,448,653	5,402,153
Add debt principal relief	3,745,000	-	1,017,983	8,540,000	-	-	213,769	-	-	-	-	13,516,752	-	-	-
Add capitalization of interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add capitalization of fixed assets	125,840	1,167,591	-	94,702,532	22,706,134	3,236,713	3,156,958	6,414,835	-	-	-	131,510,603	-	-	-
Add contribution from contributed capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add transfer of depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less depreciation estimate	2,296,000	1,011,784	951,176	-	5,287,340	998,796	9,560,000	6,872,032	-	-	-	26,977,128	-	-	-
Less bond proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less unexpended project appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less projected reserve requirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FY 2013 - 2014 and 2014 - 2015 projected fin sources over (under) uses	(16,923)	(260,655)	(10,042)	(2,758,541)	905,962	(211,293)	1,200,731	31,750	(263,296)	315,386	965,682	(101,239)	(72,013)	2,172,852	2,100,839
Projected Retained Earnings-June 30, 2016	\$ 13,529,249	\$ 10,869,630	\$ 875,862	\$ 182,673,819	\$ 79,699,426	\$ 3,256,728	\$ 54,246,247	\$ 7,535,219	\$ 1,363,973	\$ 1,743,809	\$ 4,864,185	\$ 360,658,146	\$ 313,616	\$ 49,257,885	\$ 49,571,501