

**City of Dearborn
General Fund
Revenue and Expenditure Category History**

	Fiscal Year 2002 Actual	Fiscal Year 2005 Actual	Fiscal Year 2008 Actual	Fiscal Year 2010 Actual	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Adopted Budget	Fiscal Year 2015 Proposed Budget	Fiscal Year 2016 Forecast Budget	Fiscal Year 2017 Forecast Budget	** Notes
Taxes and related	\$ 63,097,126	\$ 69,315,568	\$ 72,479,894	\$ 64,924,742	\$ 63,297,659	\$ 72,573,438	\$ 71,345,335	72,825,578	72,842,141	\$ 72,841,141	(1)
Licenses & Permits	2,194,916	2,484,863	2,103,671	1,456,322	2,164,269	2,002,496	2,014,940	1,779,890	1,799,895	1,801,270	(2)
Intergovernmental	12,629,389	11,561,802	10,670,048	9,175,733	10,783,881	10,969,753	9,568,787	10,059,627	9,858,227	9,859,227	(3)
Charges for Services	7,299,222	9,189,908	10,064,646	7,508,667	8,163,388	8,101,687	8,102,577	9,298,194	9,401,987	9,494,974	(4)
Fines & Forfeits	3,398,246	2,876,334	3,711,172	3,153,763	3,517,890	3,677,250	3,705,080	3,881,600	3,881,600	3,881,600	(5)
Miscellaneous	4,457,285	4,936,690	3,886,529	3,649,598	3,246,712	3,225,860	3,513,320	\$ 3,794,619	\$ 3,786,547	3,792,210	(6)
Operating Revenues	\$ 93,076,184	\$ 100,365,165	\$ 102,915,960	\$ 89,868,825	\$ 91,173,799	\$ 100,550,484	\$ 98,250,039	\$ 101,639,508	\$ 101,570,397	\$ 101,670,422	
Salary & Wages	\$ 49,299,731	\$ 50,687,806	\$ 51,417,593	\$ 48,885,085	\$ 45,435,594	\$ 40,996,781	\$ 43,106,571	\$ 44,652,056	\$ 44,685,039	\$ 44,753,703	(7)
Benefits	14,628,310	24,706,036	28,364,177	26,579,799	26,356,632	29,129,931	27,807,385	29,307,038	29,666,252	29,945,818	(8)
Contract Services	12,382,492	12,375,810	10,693,019	13,702,116	11,276,446	12,873,997	13,198,703	14,808,298	14,281,452	14,027,110	(9)
Utilities	3,468,852	3,797,494	4,277,504	2,668,259	2,861,166	2,882,931	2,990,250	3,023,745	3,035,259	3,048,764	(10)
Insurance	4,595,350	1,301,850	1,503,498	1,523,634	1,460,283	1,926,287	1,982,664	1,343,103	1,343,103	1,093,103	(11)
Supplies	3,098,518	3,282,728	3,420,101	2,910,309	2,555,884	2,637,304	2,984,816	3,093,546	2,950,232	2,925,483	
Other Operating Costs	2,606,698	2,637,143	3,705,574	6,890,759	6,499,699	6,152,220	7,494,340	7,028,732	6,736,034	5,872,353	(12)
Less: Credits	(2,679,040)	(3,538,838)	(4,397,575)	(8,951,917)	(4,896,431)	(4,456,368)	(4,994,279)	(5,151,829)	(5,162,707)	(5,153,514)	(13)
Operating Expenditures	\$ 87,400,911	\$ 95,250,029	\$ 98,983,891	\$ 94,208,044	\$ 91,549,273	\$ 92,143,083	\$ 94,570,450	\$ 98,104,689	\$ 97,534,664	\$ 96,512,820	
Operating Revenues Over (Under) Expenditures	5,675,273	5,115,136	3,932,069	(4,339,219)	(375,474)	8,407,401	3,679,589	3,534,819	4,035,733	5,157,602	
Add Non-Operating Revenues											
Investment Income	1,839,274	1,491,402	3,168,720	518,024	48,378	61,231	42,296	17,374	21,501	25,704	(14)
Other Financing	2,474	153,595	135,412	2,025,000	8,125,874	57,984	2,507,000	-	-	-	(15)
Subtotal:	1,841,748	1,644,997	3,304,132	2,543,024	8,174,252	119,215	2,549,296	17,374	21,501	25,704	
Less Non-Operating Expenditures											
Capital	1,130,467	1,154,577	719,702	618,819	340,667	34,932	77,250	296,800	69,000	34,000	
Debt Service	1,791,421	1,814,026	2,594,803	1,711,757	1,583,203	1,572,041	1,548,584	-	-	-	(12)
Transfers Out	8,849,899	4,443,661	9,641,026	1,837,780	7,637,100	7,528,408	4,239,571	3,367,635	2,934,077	2,943,932	(16)
Subtotal:	11,771,787	7,412,264	12,955,531	4,168,356	9,560,970	9,135,381	5,865,405	3,664,435	3,003,077	2,977,932	
Revenues Over (Under) Expenditures	\$ (4,254,766)	\$ (652,131)	\$ (5,719,330)	\$ (5,964,551)	\$ (1,762,192)	\$ (608,765)	\$ 363,480	\$ (112,242)	\$ 1,054,157	\$ 2,205,374	
** See the explanation of Notes on the next page											
Total Inflow	94,917,932	102,010,162	106,220,092	92,411,849	99,348,051	100,669,699	100,799,335	101,656,882	101,591,898	101,696,126	
Total Outflow	99,172,698	102,662,293	111,939,422	98,376,400	101,110,243	101,278,464	100,435,855	101,769,124	100,537,741	99,490,752	
Revenues Over (Under) Expenditures	\$ (4,254,766)	\$ (652,131)	\$ (5,719,330)	\$ (5,964,551)	\$ (1,762,192)	\$ (608,765)	\$ 363,480	\$ (112,242)	\$ 1,054,157	\$ 2,205,374	

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Explanation Notes:

- (1) Taxable value increased 1.28% following 6 years of declines. Starting FY2015 street sweeping and the leaf program tax revenues are recorded directly in the Street Funds which were previously General Fund tax revenues to the extent historically levied on the Garbage & Rubbish millage. FY2015 is the third year of the 5-year supplemental operating millage. See the tax millage table for specific rate details.
- (2) Fiscal year 2013 included Ford expansion Commercial Building Permit increase.
- (3) Modest increase due to Constitutional & Statutory Revenue Sharing (sales tax allocation)
- (4) FY2015 is the first full budget year to include the service agreement with the City of Melvindale for fire services.
- (5) Primarily driven by the 19th Distric Court penal fine approach and model.
- (6) Primarily driven by increased vehicle rental revenue from the leaf program and bringing the street sweeping operation back in house.
- (7) 156 employee positions have been eliminated in the General Fund since 2001, net of the 13 positions added for FY2015 which includes 7 Melvindale firefighter consolidations positions.
- (8) FY13 was the only year the City fully-funded retiree health care contributions. Employee benefit costs are approximately double what they were in 2002. The annual and compounding inflation rate for health care is multiples of other inflation rates and is unsustainable.
- (9) Central Garage was absorbed into the General Fund in 2007 but G/F depts were not charged for the services from 2007 - 2009. In 2010 the City moved to full costing of the Garage and Information Systems expenses. The garbage contract at \$4.7 million is the single largest contract.
- (10) Utilitiies for Police/Court and City Hall campus buildings were charged to the new Facilities Fund beginning in 2010.
- (11) There were \$3.8m in oil spill and basement flooding expenses in 2002 which were subsequently reimbursed to the City. Settlements expense is anticipated to decline in FY15-17.
- (12) The Facilities Fund was started in 2010 to facilitate full costing. The DISC and Court/Police debt was moved to the Facility Fund and charged to the General Fund as part of the facility fund charge in FY2015.
- (13) Start-up of the Facilities Fund and Central Garage Services in 2010 for full costing. In 2011, an accounting change reclassified the Facilities Fund expenditure credits to contractual services.
- (14) Reflects low interest rate environment and short duration investment approach consistent with the safety, liquidity, yield policy.
- (15) Transfers in from other funds supplemented General Fund revenues in 2010 - 2012. 2012 also includes the sale of Dearborn Towers in Clearwater FL for \$6.3 million. 2014 includes \$2.5 million one-time contribution from the Cap. Improv. Fund.
- (16) See the transfers out schedule for activity details.