



**FY 2015
Adopted Budget**

**John Hieftje
Mayor**

Council Members

**Sumi Kailasapathy
Sally Hart Petersen
Christopher Taylor
Margie Teall
Chuck Warpehoski**

**Sabra Briere
Jane Lumm
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Jack Eaton
Mike Anglin**

**Steve Powers
City Administrator**

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Special Thanks to the
FY 2015
Budget Staff

for their hard work and dedication
in preparing the budget:

Tom Crawford
Karen Lancaster

Stephanie Julian
Kenneth Bogan

Also, special thanks to all of the service area budget representatives
who contributed to their service area and unit budgets – Great Job!



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Ann Arbor

Michigan

For the Fiscal Year Beginning

July 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Ann Arbor, Michigan for its annual budget for the fiscal year beginning July 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Office of City Administrator

May 19, 2014

To Mayor Hieftje and Members of City Council:

I am pleased to submit the City of Ann Arbor's Fiscal Year 2015 Budget. The budget, as adopted, adjusts the two-year fiscal plan for the latest anticipated revenue receipts and includes expenditure strategies to establish an operating fiscal plan that is balanced. Balanced is defined as a plan that supports a sustainable delivery of services within the projected revenues. Recurring expenditure increases are offset by efficiencies, operational improvements, or revenue increases. A use of fund balance is recommended for non-recurring items.

City Council Priority Areas

Community Livability and Quality of Life

As directed by City Council, development of zoning text amendments in the D1 and D2 districts to minimize impact on residentially zoned neighborhoods adjacent to downtown is included in the budget. The FY 15 Budget includes \$25,000 for contractual services to complete this initiative.

Affordable housing

A subsidy of \$209,000 from the General Fund is allocated to meet Ann Arbor Housing Commission's operational needs. Zoning text amendments for D1 and D2 districts planned in the budget will also include changes that promote affordable housing.

Public Safety

A rental housing inspector has been included in the budget to comply with the requirements of the City's Housing Code to protect health, safety and welfare of the residents. The need for an additional position is partly due to the addition of units in recently completed high rise buildings.

Included in the recommended budget are three additional police officers. The positions will allow the police department to deploy additional personnel to focus on proactive policing and community engagement without impacting core services of patrol response and follow-up investigations. Two of the three new positions will be assigned to the Community Engagement Unit.

Some examples of proactive duties performed by these officers:

- Downtown Foot/Bicycle Patrols
- Foot/Bicycle Patrols in other business districts outside of the downtown area
- Neighborhood Meetings and presentations
- Community events
- Liaison with Ann Arbor Public Schools
- Liaison with other youth programs

Additional dedicated traffic enforcement has also been identified as a priority by City Council. An enhanced focus on traffic safety will be a part of proactive policing. The third position will be assigned to the traffic unit as an additional enforcement officer.

Furthermore, the adopted budget includes increased funding for animal control in the amount of \$102,000.

The budget includes one additional firefighter position. The position will increase staff deployment. In 2012, the city was awarded a federal Safer Grant for three additional firefighter positions. The grant ends this August, and the budget for FY 15 includes \$250,000 to maintain these three positions.

Economic Health

Implementation of recommendations from the MEDC Redevelopment Ready Audit is also planned in this budget. This implementation is envisioned to remove barriers to desirable development by providing clear, fair and consistent development review process.

Infrastructure

The FY2015 budget includes a transfer of \$1 million from the unassigned General Fund balance to the Stormwater fund to pay for the deferred maintenance on the city's trees along the street right-of-way. In previous years, these street trees were the financial responsibility of the General Fund. In fiscal year 2012 the maintenance responsibility for the trees was transferred to the Stormwater Fund without funding necessary for significant deferred maintenance. The transfer of \$1 million from the General Fund is a significant investment toward catching up on the deferred need, as documented in the draft Urban and Community Forest Management Plan.

The non-recurring \$1 million would be used for tree removals, stump removals, and tree pruning. The backlog of priority tree removals would be eliminated. The additional funding would also support the pruning of trees with large dead, broken, hanging or diseased limbs and eliminate the backlog for this maintenance category.

Activity	Number of Trees	Average Cost per Tree (Estimate)	Total Cost
Tree Removals- Priority 1 & 2 removals (Backlog) and trees greater than 12" diameter on the Priority 3 removal list.	735	\$602	\$442,470
Stump Removals-- for tree removals listed above	735	\$210	\$154,350
Tree Pruning – highest priority trees in need of immediate pruning on Priority 1 pruning list.	1000	\$400	\$400,000
TOTAL			\$996,820

These tree maintenance activities may extend beyond the FY2015 timeframe, and should be established for multi-year funding until expended. Once expended, recurring revenues from the Stormwater fund will be used to maintain the tree inventory.

Budget and Fiscal Discipline

Fundamental to a fiscally responsible budget is balancing the amount of recurring revenues with recurring expenditures. This budget continues to meet this standard. Additional positions are funded by recurring revenues, based on conservative fiscal estimates. One-time investments, such as the \$1 million for deferred maintenance of the city's tree inventory, are funded by use of fund balance. Some one-time expenditures for the General Fund, including planned capital improvements and contributions for affordable housing are funded by available fund balance. The General Fund balance is projected to be 12% of expenditures at the end of FY 2015. While below a staff preferred 15% - 18% level, the fund balance is within the 8%-12% City Council policy minimum and is reasonable given the improving economic and fiscal condition of the city and state.

GASB

A significant change incorporated in the FY2015 recommended budget is the implementation of Government Accounting Standards Board (GASB) 68, **Accounting and Financial Reporting for Pensions**. Recommended implementation includes:

- Move the Farmers' Market into the General Fund.
- Move the employees of the following into the General Fund and lease them back to the individual funds:
 - Ann Arbor Housing Commission
 - Airport
 - Internal Service funds (IT, Fleet, Risk, etc.)

- Four major enterprise funds would incorporate their proportionate share of the unfunded liability starting FY2015.
 - Water
 - Sewer
 - Storm water
 - Solid Waste
- The City's government-wide statements would incorporate the full value of the unfunded liability as defined by GASB #68.

Movement of employees will increase the General Fund, but this increase is fully offset by contributions from other funds to pay for the services of the employees. Consequently, the budget pages for internal service funds will show the correct total expenditures for each internal service fund and will list a General Fund expenditure for the personnel costs related to each internal service fund.

FINANCIAL CONDITIONS

The General Fund relies heavily on property taxes to pay for services like Police, Fire, District Court and Parks & Recreation. Property tax receipts are expected to increase approximately 2.4% in FY 2015. State law limits the amount of property tax revenues which can be collected. Whenever the real estate market improves, State law limits the increase in property taxes a community can receive. As revenues increase, communities are limited to the lower of 5% or the rate of inflation.

The other major source of revenue in the General Fund is state shared revenues. State shared revenue has two components – constitutional and Economic Vitality Incentive Program (EVIP) appropriated annually by the legislature. The recommended budget includes \$10.2 million for constitutional and EVIP funds.

The costs for retiree health care are projected to increase with General Fund revenues and consistent with Council policy. The cost to fund the City's pension system is projected to increase approximately 10% reflecting the last year of phasing-in the losses resulting from the 2008/2009 financial downturn.

Over the past decade, every service area of the City has been restructured and re-organized. The goals of restructuring were to reduce costs and maintain services. Staffing levels (one of the largest expense items necessary for the City to deliver services) have been reduced from 1,005 in FY 2001 to a proposed 720 FTEs in FY 2015.

FY 2015 Modifications

The FY2015 budget reflects a continuation of services planned in the FY2014 two-year fiscal plan with some modifications as described below.

Selected fees changes are being implemented, but the budget does not assume an increase in property tax rates. Expenditure levels will deliver the same service level in FY 2015 as those delivered in FY 2014.

Significant changes from the General Fund activities in FY 2014 are listed below:

(- is an increase in net expenditures + is a decrease in net expenditures)

Community Services

- Incorporate the Market operations into the General Fund (net -\$29k)
- Rental Housing – addition of an FTE (full time equivalent) and related revenues (+\$33k)
- Parks – Program changes at Mack Pool and Argo Livery (net \$0k)
- Housing Commission – provide non-recurring operating support for RAD conversion (-\$209k)
- Planning – utilize consultants for downtown zoning (-\$25k)

Public Services

- Public Art – provide transitional funding for Public Art Administration (-\$80k)
- Facilities - Facility repairs and renovations (-\$100k)
- Energy- Program support for the Community Climate Action programs (-\$125K)

Safety Services

- Police – Add three FTEs (-\$287k)
- Fire – Add one FTE (-\$93k)

City Administrator

- Community Events – Increase funding levels per City Council resolution (-\$10k)

Non-Departmental

- VEBA Contribution – supplemental funding to meet City Council funding policy (-\$84k)
- Street Tree Maintenance – one-time supplemental funding to address deferred maintenance on street trees (-\$1,000k)

Significant adjustments for other major funds include:

Information Technology – increase expenditures to recognize transfer of fiber network from Streets to IT (-\$80k)

Major Streets – Increase street surface treatment program (+\$80k)

Alternative Transportation- doubled the amount of funding by increasing the transfer from Major and Local Streets from 2.5% to 5%.

Numeric Summary

<u>General Fund Expenditures</u>	<u>2015</u>
<i>Recurring Items:</i>	
Mayor & Council	\$ 390,259
City Attorney	1,982,510
City Administration - Administrator, Clerk, Human Resources	3,641,769

Planning & Development	1,461,311
Planning	1,005,576
Community Development	3,721,488
Parks & Recreation	5,571,345
Finance	7,293,373
Public Services: Field Operations	5,701,292
Public Services: Public Services All Other	6,892,892
Fire	14,652,903
Police	25,200,472
Fifteenth District Court	4,611,816
AAATA	9,797,711
Debt Service/Transfers/Other	3,411,961
<i>Subtotal Recurring Expenditures</i>	<u>\$ 95,336,678</u>

Non-recurring Expenditures:

Planning Consultants for Zoning	25,000
Financial Services (succession plan/process improvements)	55,000
Art Administration Transition Costs	80,000
Hydropower (regulatory and capital improvements)	606,000
Facilities (capital projects)	178,000
Corridor Study for State Street	150,000
RAD Assistance to the AAHC	209,000
Public Services (traffic calming)	60,000
Street Trees	1,000,000
Police & Fire hiring costs	53,528
Animal Control funding	75,000
Community Climate Action program support	125,000
Parks Fairness Resolution	23,577
<i>Subtotal Non-Recurring Expenditures</i>	<u>\$ 2,640,105</u>
Total General Fund Expenditures	<u>\$ 97,976,783</u>

General Fund Revenues

Taxes	\$ 51,997,444
State-shared Revenue	10,163,934
Charges for Services	6,187,054
Fines & Forfeitures	4,275,400
Transfers from other funds/AAHC for personnel	11,199,502
Other	11,513,344
Use of Fund Balance	<u>2,640,105</u>
Total General Fund Revenues	<u>\$ 97,976,783</u>

Memo: Unassigned Fund Balance as of 06/30/2013 \$ 14,392,854

City employees and City Council over the past decade have built a solid financial foundation. This foundation has been essential to the City providing the award-winning

services expected by Ann Arbor's taxpayers, residents, and businesses. I thank all the members of the staff for their hard work in preparation of this budget. I thank City Council for their time and thoughtful consideration of the FY 2015 budget.

Respectfully yours,

A handwritten signature in cursive script that reads "Steven D. Powers". The signature is written in black ink and is positioned above the printed name and title.

Steven D. Powers
City Administrator

M E M O R A N D U M

TO: Mayor and Council

FROM: Steve Powers, City Administrator

DATE: May 19, 2014

SUBJECT: Resolution to Adopt Ann Arbor City Budget and Related Property Tax Millage Rates for fiscal year 2015

Attached for your review and action is the proposed FY 2015 City Budget that totals \$334 million and is in compliance with the City Charter. This budget resolution reflects the recommended budget delivered to you on April 21, 2014.

General Fund Activities

This recommended budget holds recurring expenditure levels in line with the projected revenue levels.

	<u>FY 2015</u>
Recurring Revenues	\$ 95,336,678
Non-recurring Revenues (Use of Fund Balance)	2,640,105
	\$97,976,783
Recurring Expenditures	\$ 95,336,678
Non-recurring Expenditures	2,640,105
Total Expenditures	\$ 97,976,783

General Fund recurring expenditures increased by \$13,874,939 (+17%) compared to FY 2014's adopted budget, and recurring revenues increased by \$12,703,880 (+15.3%). This includes the adjustment for GASB #68, **Accounting and Financial Reporting for Pensions**, in the amount of \$11,199,502 for both revenue and expenditures. Below is a summary of non-recurring expenditures:

<u>General Fund Non-recurring Expenditures</u>	<u>FY 2015</u>
Planning Consultants for Zoning	25,000
Financial Services (succession plan/process improvements)	55,000
Art Administration Transition Costs	80,000
Hydropower (regulatory and capital improvements)	606,000
Facilities (capital projects)	178,000
One Corridor Study	150,000
AAHC RAD conversion (operating support)	209,000
Public Services (traffic calming)	60,000
Street Trees	1,000,000
Parks Fairness	23,577
Community Climate Action Plan	125,000

Animal Control	75,000
Police & Fire hiring costs	53,528
Total General Fund Non-recurring Expenditures	<u>\$2,640,105</u>

FTEs

The City's FTEs are proposed to increase from 693 to 720 in FY 2015 (excluding transfers between Service Areas):

- 1 FTE increase in Fire Services
- 3 FTE increase in Police Services
- No change in Public Services
- 23 FTE increase in Community Services (22 FTE for Housing Commission and 1 FTE for Planning and Development)
- No FTE change in Fifteenth District Court
- No FTE change in Attorney
- No FTE change in City Administrator
- No FTE change in Financial and Administrative Services

Millage Rates

The following millages are the maximum allowable levy after the Headlee rollback multiplier is applied (for FY 2015 the Headlee rollback multiplier is anticipated to be 1.00):

	PROPOSED FY 2015	ACTUAL FY 2014	DIFFERENCE
GENERAL OPERATING	6.1682	6.1682	0.0000
EMPLOYEE BENEFITS	2.0560	2.0560	0.0000
REFUSE COLLECTION	2.4670	2.4670	0.0000
AAATA	2.0560	2.0560	0.0000
STREET RECONSTRUCTION	2.1250	2.1250	0.0000
PARK MAINTENANCE & CAPITAL IMPROVEMENTS	1.1000	1.1000	0.0000
OPEN SPACE & PARKLAND PRESERVATION	0.4779	0.4779	0.0000
DEBT SERVICE	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
TOTAL	16.4501	16.4501	0.0000

Prepared by: Tom Crawford, Chief Financial Officer
 Approved by: Steve Powers, City Administrator

RESOLUTION TO ADOPT ANN ARBOR CITY BUDGET
AND RELATED PROPERTY TAX MILLAGE RATES
FOR FISCAL YEAR 2015

Whereas, City Council has reviewed the City Administrator's proposed budget for FY 2015 for the City of Ann Arbor; and

Whereas, A public hearing and various public meetings have been held to obtain citizen input on the proposed budget; and

RESOLVED, That Council adopts the General Fund Allocations as listed in the FY 2015 Consolidated Plan, to be funded out of the Community Development Budget;

RESOLVED, That the unexpended grant entitlement for the Community Development Block Grant Fund be re-appropriated at the end of the fiscal year until such time as all grant funds have been expended;

RESOLVED, That any Community Development Program Income be appropriated upon receipt of the funds for the purpose of Community Development Project Activities;

RESOLVED, That any contributions to the Special Assistance Fund in excess of the budgeted amount, shall be appropriated at the time of receipt and for the purpose of the Ann Arbor Assistance Fund;

RESOLVED, That any funds contributed to the Parks Memorials and Contributions fund in excess of the budgeted amount shall be appropriated at the time of receipt for the purpose of that fund without regard to fiscal year;

RESOLVED, That any contributions to the Drug Enforcement Fund, the Federal Equitable Sharing Forfeiture Fund and the Michigan Justice Training Fund in excess of the budgeted amount, shall be appropriated at the time of receipt, without regard to fiscal year, and for the purpose of the Drug Enforcement Fund, the Federal Equitable Sharing Forfeiture Fund and the Michigan Justice Training Fund, respectively;

RESOLVED, That the proposed list of Capital Improvement projects in the amount of \$131,397,341 are approved; and that \$25,465,627 be appropriated in FY 2015 for these or similar projects, within the respective funds, as determined by the Service Area, and may be carried forward without regard to fiscal year;

RESOLVED, That the Technology Improvement projects in the amount of \$690,000 be appropriated without regard to fiscal year;

RESOLVED, That a total 720 full-time equivalent positions be adopted in the FY 2015 budget;

RESOLVED, That the City Administrator be authorized to transfer funds between service units within the designated service areas or from Non-Departmental within the same fund;

RESOLVED, That the City Council approve the proposed FY 2015 Ann Arbor-Ypsilanti SmartZone LDFA budget, as a component unit of the City of Ann Arbor in Fiscal Year 2015 in a dedicated Fund containing \$2,071,132 in revenues and \$1,980,271 in expenditures;

RESOLVED, That the following appropriations constitute the General Fund budget for FY 2015;

REVENUES

CITY ATTORNEY	\$ 150,000
CITY ADMINISTRATOR	
Clerk Services	225,000
COMMUNITY SERVICES	
Community Development	151,399
Planning & Development Services	1,626,200
Planning	304,000
Parks and Recreation Services	4,165,158
FINANCIAL SERVICES	
Financial and Budget Planning	26,649,197
Treasury	42,554,195
Customer Service	60,000
PUBLIC SERVICES	
Systems Planning	75,000
Field Operations	90,900
Water Treatment	325,000
SAFETY SERVICES	
Police	2,888,989
Fire	518,976
DISTRICT COURT	2,254,750
NON-DEPARTMENTAL	15,938,019
TOTAL GENERAL FUND REVENUES	\$97,976,783

EXPENDITURES

MAYOR AND CITY COUNCIL	\$390,259
CITY ATTORNEY	1,982,510
CITY ADMINISTRATOR	
City Administrator	852,034
Human Resources	1,746,457
Clerk Services	1,043,278
COMMUNITY SERVICES	
Planning & Development Services	1,461,311
Planning	1,030,576
Community Development	3,930,488
Parks and Recreation	5,594,922
FINANCIAL SERVICES	
Accounting	846,674
Assessor	1,087,107
Customer Service	214,195
Financial and Budget Planning	898,802
Information Technology	3,347,911
Procurement	207,321
Risk Management	99,164
Treasury	647,199
PUBLIC SERVICES	
Field Operations	5,701,292
Fleet & Facilities	3,451,585
Project Management	3,445,040
Public Services Administration	185,181
Systems Planning	209,401
Water Treatment Services	800,685
SAFETY SERVICES	
Police	25,318,872
Fire	14,663,031
DISTRICT COURT	4,611,816
NON-DEPARTMENTAL	14,209,672
TOTAL GENERAL FUND EXPENDITURES	\$97,976,783

RESOLVED, That the following other funds revenue and expenditure appropriations are adopted for FY 2015 budget; and

REVENUES

Fund #	Fund Name	Amount
0001	DDA/HOUSING FUND	377,000
0002	ENERGY PROJECTS	323,542
0003	DOWNTOWN DEVELOPMENT AUTHORITY	4,803,009
0009	SMART ZONE LDFA	2,071,132
0010	GENERAL	97,976,783
0011	CENTRAL STORES	1,412,190
0012	FLEET SERVICES	7,838,301
0014	INFORMATION TECHNOLOGY	7,476,817
0016	COMMUNITY TELEVISION NETWORK	2,005,763
0021	MAJOR STREET	7,225,276
0022	LOCAL STREET	1,912,045
0023	COURT FACILITIES	225,000
0024	OPEN SPACE & PARKLAND PRESERVATION	2,429,200
0025	BANDEMER PROPERTY	5,232
0026	CONSTRUCTION CODE FUND	2,590,308
0027	DRUG ENFORCEMENT	46,000
0028	FEDERAL EQUITABLE SHARING	47,000
0033	DDA PARKING MAINTENANCE	3,072,079
0034	PARKS MEMORIALS & CONTRIBUTIONS	98,625
0035	GENERAL DEBT SERVICE	9,173,042
0036	METRO EXPANSION	349,294
0038	ANN ARBOR ASSISTANCE	4,000
0041	OPEN SPACE ENDOWMENT	10,000
0042	WATER SUPPLY SYSTEM	25,369,967
0043	SEWAGE DISPOSAL SYSTEM	24,015,642
0048	AIRPORT	869,404
0049	PROJECT MANAGEMENT	4,557,772
0052	VEBA TRUST	13,504,811
0053	POLICE AND FIRE RELIEF	6,600
0054	CEMETERY PERPETUAL CARE	724
0055	ELIZABETH R DEAN TRUST	62,916
0056	ART IN PUBLIC PLACES	13,333
0057	RISK FUND	28,755,869
0058	WHEELER CENTER	436,695
0059	EMPLOYEES RETIREMENT SYSTEM	34,849,470
0060	GENERAL DEBT /SPECIAL ASSESSMENTS	51,475
0061	ALTERNATIVE TRANSPORTATION	399,673
0062	STREET REPAIR MILLAGE	10,937,699
0063	DDA PARKING SYSTEM	20,912,369
0064	MICHIGAN JUSTICE TRAINING	40,700

0069	STORMWATER SEWER SYSTEM	7,604,836
0070	AFFORDABLE HOUSING	102,200
0071	PARK MAINTENANCE & CAPITAL IMPROVEMENTS	5,338,954
0072	SOLID WASTE FUND	14,669,028
0073	LOCAL FORFEITURE	100
0082	STORMWATER BOND	3,095,700
0088	SEWER BOND	4,925,000
0089	WATER BOND	4,100,000
00CP	GENERAL CAPITAL FUND	893,000
		<u>\$ 356,985,575</u>

EXPENDITURES

Fund #	Fund Name	Amount
0001	DDA/HOUSING FUND	377,000
0002	ENERGY PROJECTS	323,542
0003	DOWNTOWN DEVELOPMENT AUTHORITY	4,588,548
0009	SMART ZONE LDFA	1,980,271
0010	GENERAL	97,976,783
0011	CENTRAL STORES	1,412,190
0012	FLEET SERVICES	7,613,224
0014	INFORMATION TECHNOLOGY	7,312,264
0016	COMMUNITY TELEVISION NETWORK	2,002,591
0021	MAJOR STREET	7,225,276
0022	LOCAL STREET	1,912,045
0023	COURT FACILITIES	225,000
0024	OPEN SPACE & PARKLAND PRESERVATION	1,434,079
0025	BANDEMER PROPERTY	1,834
0026	CONSTRUCTION CODE FUND	2,567,356
0027	DRUG ENFORCEMENT	46,000
0028	FEDERAL EQUITABLE SHARING	47,000
0033	DDA PARKING MAINTENANCE	3,072,079
0034	PARKS MEMORIALS & CONTRIBUTIONS	37,568
0035	GENERAL DEBT SERVICE	9,173,042
0036	METRO EXPANSION	263,170
0038	ANN ARBOR ASSISTANCE	4,000
0041	OPEN SPACE ENDOWMENT	10,000
0042	WATER SUPPLY SYSTEM	20,753,319
0043	SEWAGE DISPOSAL SYSTEM	21,408,961
0048	AIRPORT	834,491
0049	PROJECT MANAGEMENT	4,557,772
0052	VEBA TRUST	459,234
0055	ELIZABETH R DEAN TRUST	62,916
0057	RISK FUND	28,755,869
0058	WHEELER CENTER	436,695
0059	EMPLOYEES RETIREMENT SYSTEM	34,849,470
0060	GENERAL DEBT /SPECIAL ASSESSMENTS	51,475
0061	ALTERNATIVE TRANSPORTATION	399,673
0062	STREET REPAIR MILLAGE	10,937,699
0063	DDA PARKING SYSTEM	20,912,369
0064	MICHIGAN JUSTICE TRAINING	40,700
0069	STORMWATER SEWER SYSTEM	7,144,742
0070	AFFORDABLE HOUSING	100,000
0071	PARK MAINTENANCE & CAPITAL IMPROVEMENTS	5,305,023
0072	SOLID WASTE FUND	14,669,028
0073	LOCAL FORFEITURE	100

0082	STORMWATER BOND	3,095,700
0088	SEWER BOND	4,925,000
0089	WATER BOND	4,100,000
00CP	GENERAL CAPITAL FUND	893,000
		<hr/>
		\$ 334,298,098
		<hr/> <hr/>

RESOLVED, That the following millages shall be levied for the City of Ann Arbor for FY 2015:

	PROPOSED
GENERAL OPERATING	6.1682
EMPLOYEE BENEFITS	2.0560
REFUSE COLLECTION	2.4670
AAATA	2.0560
STREET RECONSTRUCTION	2.1250
PARKS MAINTENANCE & CAPITAL IMPROVEMENTS	1.1000
OPEN SPACE & PARKLAND PRESERVATION	0.4779
TOTAL	<hr/> 16.4501 <hr/>

**BUDGET AMENDMENTS AS APPROVED BY ANN ARBOR CITY COUNCIL
ON MAY 19, 2014**

Amendment 1- Increase General Fund budget for Community-Facing Climate Action Programs

WHEREAS, City Council passed Resolution 14-095 directing staff to draft recommendations on Community Energy Efficiency;

WHEREAS, City Council received a recommendation from staff on May 5th detailing the resources necessary to make significant progress on creating and implementing additional community energy efficiency, conservation, and renewable energy programs that further the Climate Action Plan's adopted targets, reduce our community GHG emissions, provide economic benefit to our community and help to preserve our quality of life ("Community-Facing Climate Action Programs");

WHEREAS, The City of Ann Arbor will not achieve the goals articulated the Climate Action Plan if we do not invest in Community-Facing Climate Action Programs; and

WHEREAS, The completion of the Ellsworth Corridor Study is not necessary at this time to effect the completion of any currently contemplated work and is not a known requirement of any currently anticipated grant funding;

RESOLVED, That the General Fund FY2015 Project Management expenditure one-time budget allocation of \$50,000 for the Ellsworth Corridor Study be repurposed to support Community-Facing Climate Action Programs in the General Fund Systems Planning budget;

RESOLVED, That the General Capital Project Fund FY2015 revenue and expenditure budget be reduced by \$50,000; and

RESOLVED, That the General Fund FY2015 Systems Planning expenditure budget be increased by \$75,000 funded by a one-time use of fund balance to support Community-Facing Climate Action Programs, in anticipation of obtaining grant funding in future budget years.

Sponsors: Taylor, Teall, Warpehoski, Mayor Hieftje

Amendment 2 - Council Directive Regarding Alternative Funding Options for Street Repair

Whereas, The current condition of Ann Arbor streets is poor and is a major source of dissatisfaction for current residents and taxpayers. The poor condition also sends a negative message about our community to individuals and businesses who consider relocating and/or investing here;

Whereas, The problem is not unique to Ann Arbor and is a state-wide issue largely caused by the lack of funding;

Whereas, The current funding for Ann Arbor street repair is approximately \$20 million annually with about half from the State and half from the City's Street Repair Millage (2.1250 mills generates approximately \$10 million annually). No General Fund dollars are currently allocated for street repair;

Whereas, The State is investigating alternatives to increase road funding and the County is investigating a possible new street millage, but neither are definitive and the impacts on Ann Arbor are not known;

Whereas, Increasing local taxes to generate funding is not a recommended option given Ann Arbor's already high and increasing tax burden; and

Whereas, The magnitude of the problem is sufficient to warrant considering all other alternatives to increase funding for street repair (both one-time and recurring) including but not limited to one-time expenditures, re-purposing existing city millages, re-

purposing other city-related tax revenues (e.g., DDA, LDFA), allocations of current general fund dollars;

RESOLVED, City Council directs the City Administrator to work within existing resources to study alternatives to increase street funding and present to Council by September 30, 2014 a report outlining options, their financial impact, and the pros and cons of each.

Sponsors: Lumm, Eaton, Kailasapathy, Anglin

Amendment 3- Repurpose budget for Animal Control

Whereas, The City Administrator has been working with the County and Humane Society of Huron Valley (HSHV) to determine the appropriate level of support from the City;

Whereas, Council on May 5, 2014 directed the City Administrator to develop options for Deer Management for Council consideration (R-14-144);

Whereas, The City Administrator's budget includes \$28,000 for animal control; and

Whereas, The Administrator's draft budget includes \$75,000 for a sign inventory to assess community preferences for the placement and appearance of business signs;

Resolved, That the sign inventory project be delayed for one year;

Resolved, That the \$75,000 budgeted for the sign inventory (one-time) be redirected to the Police Department to fund deer management solutions and a one-time increase in expanded services with for HSHV for animal control; and

Resolved, That once the City Administrator negotiates an appropriate amount to fund on a recurring basis, the City Administrator is directed to incorporate the amount into the FY2016 budget.

Sponsors: Petersen, Kailasapathy, Eaton, Anglin

As Amended by Ann Arbor City Council on May 19, 2014

Amendment 4-Increase Major and Local Street Funds contribution to Alternative Transportation

Whereas, The City previously contributed 5% to Alternative Transportation from the Major and Local Street funds;

Whereas, During subsequent budget discussions, this was reduced to 2.5%; and

Whereas, Council desires to restore the 5% contribution from Major and Local Street Funds to Alternative Transportation;

RESOLVED, The Major Streets FY2015 expenditure budget be increased by \$141,079, funded with a one-time use of fund balance;

RESOLVED, The Local Streets FY2015 expenditure budget be increased by \$39,631, funded with a one-time use of fund balance;

RESOLVED, The Alternative Transportation FY2015 revenue and expenditure budget be increased by \$180,710; and

RESOLVED, That the City Administrator is directed to return to City Council later this year with information that will help Council determine the appropriate percentage of Act 51 revenues to allocate for alternative transportation in future budgets.

Sponsor: Briere

Amendment 5- Eliminate 415 West Washington project from FY15 budget

Whereas, Council desires to postpone the demolition of the City building at 415 West Washington to explore other funding sources; and

Whereas, The General Fund budget for the demolition is \$300,000;

RESOLVED, The General Fund FY2015 public services budget be decreased by \$300,000 and the project postponed until FY2016 while funding sources are explored; and

RESOLVED, The General Capital Projects fund FY2015 revenue and expenditure budget be reduced by \$300,000.

Sponsors: Kailasapathy, Lumm, Eaton, Anglin

Amendment 6- Council Directive Regarding Dog Licensing and Funding for Animal Control Services

Whereas, The Ann Arbor City Code, Ch. 107 (Animals), 9:46 (Dog Licenses), provides that the City shall issue dog licenses to residents who apply for licenses, and that the City Clerk is authorized to establish procedures for issuing licenses;

Whereas, Section 9:47 of the City animal code states that dogs over 6 months old are required to have a current license and dog licensing is also State law;

Whereas, Humane Society of Huron Valley animal population estimates (based on American Veterinary Medical Assn. measurements for estimating dog households/population) have previously indicated that Ann Arbor is home to approximately 30,000 dogs, and that with an approximate 50% dog license and enforcement rate, the City, based on the current \$16.00 2 year license fee, would generate \$120,000 annually;

Whereas, For FY15 the City projects approximately \$18,000 in revenue for dog licensing, which represents an approximate 7% compliance/participation rate, and the revenue is allocated to the General Fund;

Whereas, The City does not have a designated animal control officer, and The Humane Society of Huron Valley provides animal support services for stray dog rescues, quarantines, cruelty investigations and other animal care and control services utilized by Ann Arbor residents;

Whereas, The Humane Society of Huron Valley and the City of Ann Arbor have been without a contract for services provided Ann Arbor residents for over two years;

Whereas, The City is not a party to the existing contract between the HSHV and the County, it is understood by the County and City that a “pro rata” share of funding support is to be provided by local governments with animal control ordinances;

Whereas, The City payment for contracted services is provided as part of the current contract with the County and HSHV, and the City’s pro-rata budgeted share for FY14 and 15 are not yet determined, but estimated costs are being negotiated by the City, County and HSHV;

Whereas, Enforcement of state and city mandated dog licensing is recommended by the Humane Society of Huron Valley as an animal care and control service and industry best practice that has been successfully utilized by other communities;

Whereas, In addition to providing a recurring revenue source to the City to fund animal control activities, such as picking-up and housing stray animals and providing sheltered animals with food, water, and necessary medical attention, licensing a pet is recognized as one of the most important steps a pet owner can take to increase the chances of reunification should a pet become lost; and

Whereas, The World Health Organization recommends dog licensing as a rabies prevention best practice, and other municipalities and County governments (e.g., Oakland County) have adopted a goal of 70% dog licensing compliance based on the World Health Organization’s recommendation for rabies prevention;

RESOLVED, The City Council directs the Administrator to more actively enforce the dog licensing ordinance and establish appropriate procedures for improved dog licensing ordinance customer services, communication, notification, and administration;

RESOLVED, That improved licensing education and enforcement will be defined by a substantially improved rate of dog licensing, with a long-term 50% or greater compliance goal;

RESOLVED, That the FY15 Clerk's Office General Fund revenue budget be amended to reflect an improvement in dog licensing enforcement and compliance to reflect a 30% participation rate which will generate \$54,000 in additional revenue for a total of \$72,000 in revenue under the existing fee structure;

RESOLVED, That staff return to council within FY15 with a revised fee proposal adjusted to reflect the full cost of dog licensing, enforcement, and related animal control support services;

RESOLVED, \$27,000 of the additional \$54,000 FY15 revenue (\$72,000 less the \$18,000 already in budget) will increase the FY15 Police General Fund expenditure budget as a recurring source of revenue to help offset and be utilized as payment for animal services provided the City by the Humane Society of Huron Valley; and

RESOLVED, The FY15 Clerk's Office General Fund expenditure budget be amended to reflect an additional \$27,000 to be utilized to support increased licensing.

Sponsor: Lumm

**Amendment 7-
Recognition of Parks Fairness Resolution with Budget Amendments**

Whereas, On October 3, 2006, Council passed a resolution that, upon approval of the November 2006 Parks Millage ballot initiative, the General Fund portion of the overall budget supporting the City's Park System Budget would not be reduced more than the average of other General Fund operations of the City;

Whereas, The budget amendments adopted by Council for the FY15 budget decrease the General Fund expenditure budget by \$171,000; and

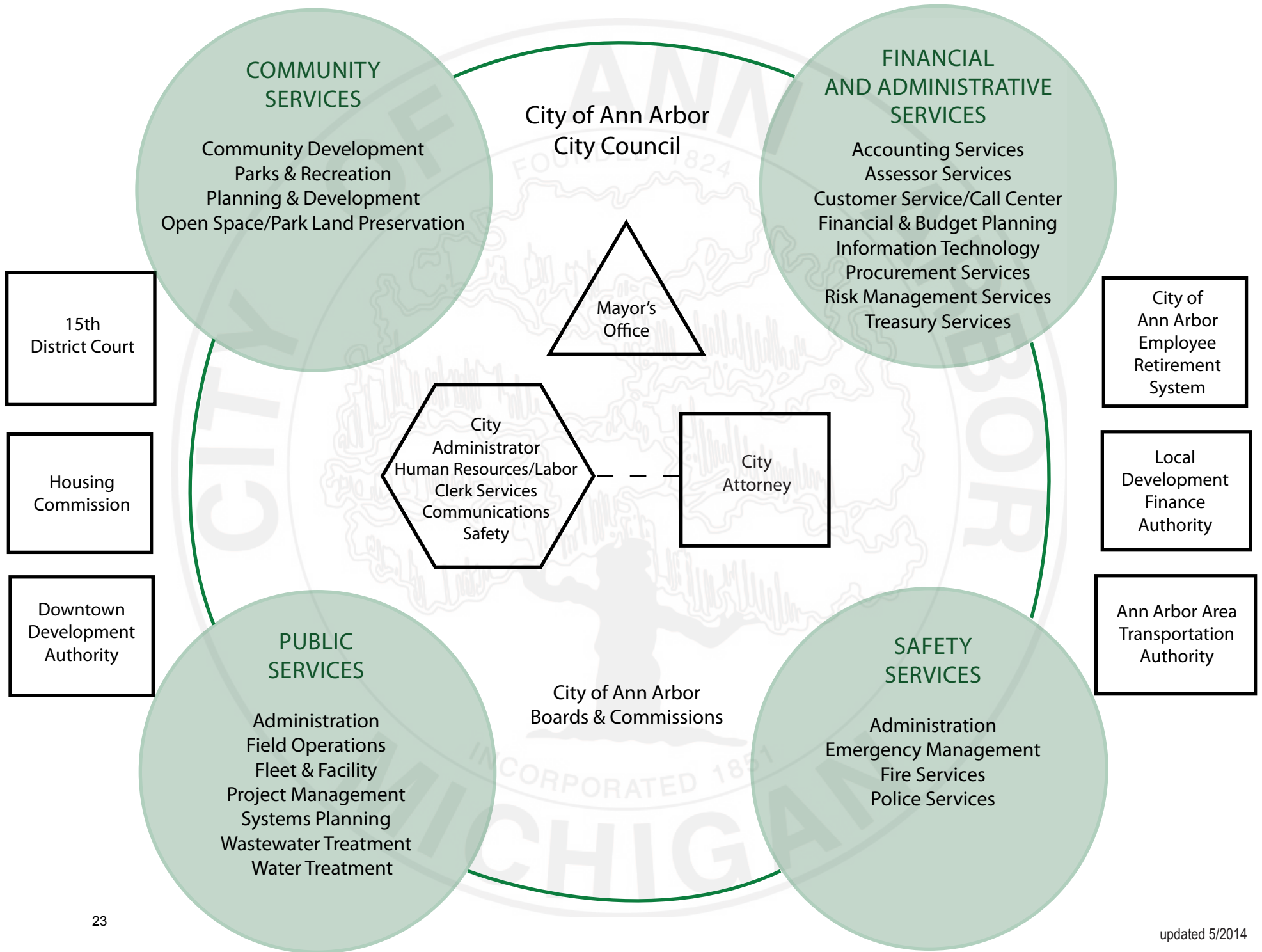
Whereas, The Parks budget should be increased \$23,577 to ensure compliance with the 2006 resolution;

RESOLVED, That the General Fund Parks FY15 expenditure budget be amended to increase \$23,577 to be funded as a one-time expenditure from the General Fund fund balance.

Sponsors: Anglin, Taylor, Lumm

As Amended by Ann Arbor City Council on May 19, 2014

CITY OF ANN ARBOR ORGANIZATIONAL CHART



Information Pages: The Budget Process

The Annual Operating Budget is the City's plan for providing services to the community during the fiscal year. The budget process involves determining the nature and level of services provided to the public according to the priorities established by the City Council and City Administrator.

The actual budget process begins in late fall with the City Administrator formulating a series of goals in cooperation with the City Council that are to be accomplished in the next budget year. These goals are then used to guide the individual service areas in preparing their budgets. The City Council also establishes citywide goals and objectives that identify areas in need of service improvement(s) or other areas of special concentration by the service unit.

Individual service units begin the budget process essentially the same way the City Administrator does – by formulating service unit goals and objectives that support those of the City Administrator. Once the goals and objectives have been developed, the service units prepare the financial budget requests, which are submitted in late January.

In recent years, the City has used the “Target Based” budgeting technique because of limited revenue growth. This technique has proven to be successful for the short-term resolution of challenges created by the structural deficit. Under this system, the City Council decides which services will receive the highest priority. The City Administrator then determines funding levels for each service unit by working with the service area administrators to match funding needs with available revenue. Budget targets are established based on anticipated revenues and growth in expenditures while incorporating the strategic goals and objectives identified earlier in the budget process. The goals and objectives assist in determining where more resources are needed.

The “Target Based” process provides for budgeting of the same activities to occur in the projections. The following is an example of the formula applied in the process:

$$\text{New Budget} = \text{Prior Budget} \times (1 + \text{Economic Assumptions}) - \text{Fixed \%}$$

The fixed percentage is applied equally to all service units' budgets in determining the target levels, after economic assumptions are applied.

After the budget has been adopted, the service units then determine the best way to allocate funds among expenses to remain within the target while meeting the assigned goals. By allowing the service units to determine how funds are spent within the unit, the operating units have a greater ownership in how they provide services.

In accordance with the City Charter, the City Administrator's Recommended Budget is submitted to City Council by the second meeting in April. The City Council, with at least seven affirmative votes, must adopt the budget no later than the end of its second meeting in May. According to the City Charter, should the City Council not adopt an amended Budget, the City Administrator's Recommended Budget will automatically take effect as

Information Pages: The Budget Process

submitted. After the budget has been adopted, City Council may amend the budget by a concurring vote of not fewer than eight members of City Council.

For FY 2014 the Council adopted a two-year fiscal plan. The first year was adopted as the budget and the second year as a projection. For the FY 2015 budget year, the second year of the two-year fiscal plan, the projection was modified for key assumption changes and adopted as the budget. The two-year plan requires only minor changes for the second year and provides the organization time to examine strategic planning in greater detail.

Information Pages: The Budget Process - Financial Calendar

Fiscal Year 2015

July August September October November December January February March April May June

Start of FY15

End of FY15

Planning

Update Long-term Financial Plan

Update Strategic Business Plan

Update Service Area/Unit Goals & Objectives

Council Goal/Priority Setting

SBP to Council

SBP Community Discussions

Capital Improvement Plan FY 2016-21

CIP to Council

Budgeting

Budget preparation FY 2016

Review Upcoming Budget Picture

Review of Fees & Charges	Council Retreat on Priorities	Service Area/Unit Budget Preparation	Consolidated Budget Preparation	Service Area/Unit FY15 Estimates	Administrator Budget to Council	Public Hearing on Budget
Revenue Estimates Prepared	Targets to Service Units	City Council Review Budget Proposals with Service Units		Community Budget Meetings	Council Budget Deliberations	FY16 Budget Adoption

Financial & Performance Reporting

Summer Tax Statements Mailed

Winter Tax Statements Mailed

Assessment Notices Mailed

Assessor Board of Review

Annual Audit FY14

Preliminary FY14 Estimate

FY14 Audit to Council

FY15 Audit

Performance Measures

Aug 30th Publish FY14 Results

Develop FY16 Goals

Information Pages: Financial Goals

Mission

The City of Ann Arbor is committed to providing excellent municipal services that enhance the quality of life for all through the intelligent use of our resources while valuing an open environment that fosters fair, sensitive and respectful treatment of all employees and the community we serve.

Introduction

A summary of the financial goals is included in the sections below. These activities will guide the City's fiscal activities over the course of the 2015 fiscal year and beyond. This financial planning provides a process for continuing discussion, analysis, policy change and re-analysis with a focus on the City's long-term financial stability.

General Observations and Assessment of Current Conditions

- The City is experiencing moderate property tax receipt increases due to increasing taxable values.
- Statutory state-shared revenue has increased over the last three years and is projected to increase slightly in FY15. The State of Michigan established the Economic Vitality Incentive Program (EVIP) in 2012, which requires the City to meet certain goals in order to receive this funding. The City plans to pursue receipt of these funds in FY2015.
- The City is increasing its contributions to the VEBA Trust to pay for future retiree health care expenditures. The City amended the plan to be an "access-only" plan for new hires in 2012.
- Declines in the financial markets in 2008 and 2009 had a major impact on the City's required contributions for employee pension costs. While the fund's value has begun the rebound from June 2009 levels, the retirement system's plan will require higher contributions from the City. The financial markets affect the city's pension funding level. Swings in market values are amortized over 5 years. FY2015 is the last year that increases in the city's contributions are derived from the losses of 2008/2009. The city anticipates 2% increases over the next few years in accordance with its funding policy.
- The City's retirement system is funded at 80% as of June 30, 2013, which is generally considered healthy.
- The General Fund unassigned fund balance on June 30, 2013 was at 19% of total General Fund expenditures.

Conclusions

The City of Ann Arbor is starting to see economic improvements in its local economy. The local area unemployment rate is 5.2% as of March 2014, and residential property values are increasing in some neighborhoods. Retiree health care costs are substantially lower than previously planned, employees are contributing more towards

Information Pages: Financial Goals

their benefits, and wage levels, excluding union step increases, have remained flat over the past several years.

Despite these beneficial factors, the funding mechanisms in place to support local governments have not been addressed at the State level. As the City looks ahead, its costs are projected to increase at a modest 2%-3% per year but revenues are only projected to increase 1%-2% per year. Given the extent to which the city has already reduced its costs, even a 1% continuing reduction may result in reduced services.

Financial Management Short-term Goals

1. **Continuously improve service delivery efficiency** through consolidation of services, investment in technologies and challenging existing ways of delivering services.
2. **Develop meaningful performance measures** to achieve critical objectives and encourage individual accountability within the organization.
3. **Improve cost efficiency** on an annual basis. FTE vacancies are monitored to determine if the position is needed for the remainder of the fiscal year. All non-personnel expenses are evaluated for necessity.
4. **Support economic development actions** and coordinate activities and incentives with other institutions for maximum benefit.
5. **Revise the City's 2-year fiscal plan and related goals, objectives, activities, and performance measures** based on the Council annual goal setting meeting.
6. **Continue the development of a long-term capital financial plan.** The financial plan will integrate the Capital Improvements Program (CIP). Capital improvements were integrated with the FY 2015 annual budget.

Long-term Goals

1. Monitor the effectiveness of the funding policy changes for Voluntary Employee Beneficiary Association (VEBA) and determine if changes are needed.
2. Monitor the effectiveness of the funding policy changes for pension and determine if changes are needed.
3. Reserve a consistent level for capital outlay. Sustain adequate net revenues to maintain infrastructure, and provide for sufficient debt service coverage ratios.
4. Maintain strong tax collections and monitor tax delinquency.

Information Pages: Financial Goals

5. Balance recurring revenues and recurring expenditures to avoid deficit spending. Decisions concerning the provision of services should always be within this framework of maintaining this balance.
6. In the General Fund, there shall be a minimum balance (assigned and unassigned fund balance) of 8% to 12%; provided that when necessary use of these funds occurs, subsequent budgets will be planned for additions to fund balance to maintain this standard over a rolling five-year average. Higher balances should be maintained in times of economic uncertainty.
7. Reconsider city funding policy when higher levels of government reduce or eliminate their funding for activities they are traditionally supporting (i.e. HUD support for affordable housing).
8. Encourage governmental activities that can be self-funded to do so.
9. Monitor methods of cost allocations and periodically reassess their effectiveness.

Information Pages: Debt Policy

The following debt management policy should be used to provide the general framework for planning and reviewing debt proposals. City Council recognizes there are no absolute rules or easy formulas that can substitute for a thorough review of all information affecting the City's debt position. Debt decisions should be the result of deliberative consideration of all factors involved.

1. General Debt Policy

- 1.1 The City shall seek to maintain and, if possible, to improve its current AA2/AA+ bond rating so borrowing costs are minimized and access to credit is preserved. It is imperative that the City demonstrates to rating agencies, investment bankers, creditors, and taxpayers that City officials are following a prescribed financial plan. The City will follow a policy of full disclosure by communicating with bond rating agencies to inform them of the City's financial condition.
- 1.2 Every future bond issue proposal will be accompanied by an analysis provided by the proposing service area, demonstrating conformity to the debt policies adopted by City Council. The Financial Services Area Administrator will review and comment on each bond issue proposal regarding conformance with existing debt and financial policies, and specific aspects of the proposed financing package and its impact on the City's creditworthiness.
- 1.3 The City recognizes that it is of the utmost importance that elected and appointed City officials, and all others associated with the issuance of City debt, not only avoid the reality of a conflict of interest, but the appearance thereof as well. City officials must conduct themselves in a manner consistent with the best interests of the City and taxpayers. Elected and appointed City officials should avoid even the appearance of linkages between politics and public finance that can erode the confidence of taxpayers, ratepayers, and voters. This includes avoiding gratuities and political contributions of more than nominal value from service providers and the disclosure of all possible conflicts of interest shall be provided in writing and filed with the City Clerk.
- 1.4 Bonds will be sold on a competitive basis unless it is in the best interest of the City to conduct a negotiated sale. Competitive sales will be the preferred method. Negotiated sales may occur when selling bonds for a defeasance of existing debt, for current or advanced refunding of debt, or for other appropriate reasons.

2. Taxpayer Equity

- 2.1 Ann Arbor's property taxpayers and citizens who benefit from projects financed by bonds should be the source of the related debt service funding. This principle of taxpayer equity should be a primary consideration in determining the type of projects selected for financing through bonds. Furthermore, the principle of

Information Pages: Debt Policy

taxpayer equity shall be applied for setting rates in determining net revenues for bond coverage ratios.

3. Uses

- 3.1 Bond proceeds should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment, such as fire engines, or other costs as permitted by law. Utility revenue bond proceeds may be used to establish a debt service reserve as allowed by State law. Acceptable uses of bond proceeds can be viewed as items, which can be capitalized. Non-capital furnishings and supplies will not be financed from bond proceeds. Refunding bond issues designed to restructure currently outstanding debt are an acceptable use of bonds proceeds.
- 3.2 The City will not use short-term borrowing to finance operating needs except in the case of an extreme financial emergency, which is beyond its control or reasonable ability to forecast. Recognizing that bond issuance costs add to the total interest costs of financing, the City shall perform due diligence to ensure that installment agreement or other legally appropriate debt is considered whenever applicable.

4. Decision Analysis

- 4.1 Whenever the City is contemplating a possible bond issue, information will be developed concerning the following four categories commonly used by rating agencies assessing the City's creditworthiness. The subcategories are representative of the types of items to be considered. The Chief Financial Officer will present this information to the Budget Committee for its review and recommendation to the City Administrator.
 - 4.1.a Debt Analysis
 - Debt capacity analysis
 - Purpose for which debt is issued
 - Debt structure
 - Debt burden
 - Debt history and trends
 - Adequacy of debt and capital planning
 - Obsolescence of capital plant
 - 4.1.b Financial Analysis
 - Stability, diversity, and growth rates of tax or other revenue sources
 - Trend in assessed valuation and collections
 - Current budget trends
 - Appraisal of past revenue and expenditure trends
 - History and long-term trends of revenues and expenditures
 - Evidences of financial planning

Information Pages: Debt Policy

- Adherence to generally accepted accounting principles
 - Audit results
 - Fund balance status and trends in operating and debt funds
 - Financial monitoring systems and capabilities
 - Cash flow projections
- 4.1.c Governmental and Administrative Analysis
- Government organization structure
 - Location of financial responsibilities and degree of control
 - Adequacy of basic service provision
 - Intergovernmental cooperation/conflict and extent of duplication
 - Overall city planning efforts
- 4.1.d Economic Analysis
- Geographic and location advantages
 - Population and demographic characteristics
 - Wealth indicators
 - Housing characteristics
 - Level of new construction
 - Types of employment, industry, and occupation
 - Evidences of industrial decline
 - Trend of the economy
- 4.2 The City may use the services of qualified internal staff and outside advisors to assist in the analysis, evaluation, and decision process, including bond counsel and financial advisors. Recognizing the importance and value to the City's creditworthiness and marketability of the City's bonds, this policy is intended to ensure that potential debt complies with all laws and regulations, as well as sound financial principles.
5. **Debt Planning**
- 5.1 General obligation bond borrowing should be planned and the details of the plan must be incorporated in the Ann Arbor Capital Improvement Plan.
- 5.2 General obligation bond issues should be included in at least one Capital Improvement Plans preceding the year of the bond sale. The first inclusion should contain a general description of the project, its timing, and financial limits; subsequent inclusions should become increasingly specific.
6. **Communication and Disclosure**
- 6.1 Significant financial reports affecting or commenting on the City will be forwarded to the rating agencies. Each bond prospectus will follow the disclosure guidelines of the Government Finance Officers Association of the U.S. & Canada.

Information Pages: Debt Policy

- 6.2 The City should attempt to develop coordinated communication processes concerning collective plans for future debt issues with all other jurisdictions with which it shares a common property tax base. Reciprocally, shared information on debt plans including amounts, purposes, timing, and types of debt would aid each jurisdiction in its debt planning decisions.

7. **General Obligation Bonds**

- 7.1 Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
- 7.2 Generally, bonds cannot be issued for a longer maturity schedule than a conservative estimate of the useful life of the asset to be financed. The City will attempt to keep the average maturity of general obligation bonds at or below 20 years. The City will limit the total of its general obligation debt to a level consistent with Michigan law.
- 7.3 Whenever possible, the City will finance capital projects by using self-supporting revenue bonds. Revenue bonds assure the greatest degree of equity because those who benefit from a project and those who pay for a project are most closely matched.

8. **Limited Tax General Obligation Debt**

- 8.1 Limited tax general obligation bonds should be considered when constraints preclude the practice of voter approved general obligation bonds. As a precondition to the issuance of limited tax general obligation bonds, all alternative methods of financing should have been investigated. Consideration should always be given to provide a pledge of facility revenue to accompany the basic pledge of limited tax revenues.
- 8.2 Limited tax general obligation bonds should be issued under certain conditions:
- 8.2.a A project to be financed will generate positive net revenues, i.e., additional revenues generated by the project will be greater than the debt service requirements. The net revenues should be positive over the life of the bonds, and be positive each year if possible. The City recognizes that net revenues may not be positive in the early years of certain projects, but should be positive within a reasonable time period of five to seven years. These calculations will be made on a conservative basis so that the potential for a long-term net decrease in general fund revenues is minimized.

Information Pages: Debt Policy

8.2.b Matching fund monies are available which may be lost if not applied for in a timely manner.

8.2.c Catastrophic conditions.

8.2.d A project may be financed when the analysis shows the impact to the organization is in the best interest of the City for the long-term.

9. Revenue Bonded Debt

9.1 It will be a long-term goal that each utility or enterprise will ensure future capital financing needs are met by using a combination of current operating revenues and revenue bond financing. Therefore a goal is established that 15% of total project costs should come from operating funds of the utility or enterprise.

9.2 It is City policy that each utility or enterprise should provide adequate debt service coverage. A specific factor is established by City Council that projected operating revenues in excess of operating expenses less capital expenditures, depreciation and amortization in the operating fund should be at least 1.25 times the annual debt service costs. An example of the debt coverage calculation is below.

<u>Debt Coverage Example:</u>	
Operating Revenues	\$19,897,796
Operating Investment Income	<u>488,768</u>
Total Operating Revenue	\$20,386,564
Operating Expenses	\$15,043,747
Less: Depreciation and Amortization	<u>2,602,875</u>
Net Expenses	\$12,440,872
Net Revenue Available for Debt Service	\$ 7,945,692 (1*)
Principal	\$ 3,850,000
Interest	<u>1,890,994</u>
Total Debt Service	\$ 5,740,994 (2*)
Debt Coverage Ratio (1* divided by 2*)	1.38

10. Short Term Financing/Capital Lease Debt

10.1 Short-term financing or capital lease debt will be considered to finance certain equipment and rolling stock purchases when the aggregate cost of equipment to be purchased exceeds \$25,000. Adequate funds for the repayment of principal

Information Pages: Debt Policy

and interest must be included in the requesting service area's approved budget.

- 10.2 The term of short-term financing will be limited to the usual useful life period of the vehicle or equipment, but in no case will exceed fifteen years.
- 10.3 Service areas requesting capital financing must have an approved budget appropriation. Service areas shall submit documentation for approved purchases to the Financial Services area each year within 60 days after the annual budget is adopted. The Financial Services area will consolidate all requests and may solicit competitive or negotiated proposals for capital financing to ensure the lowest possible interest costs.

11. Defeasance of Bonds (Refunding)

- 11.1 The City will solicit the advice of bond counsel and financial advisor in order to outline key legal and financial issues. Three key criteria will be evaluated when considering a refunding candidate:
 - Financial and Policy Objectives
 - Financial Savings / Results
 - Bond Structure and Escrow Efficiency
- 11.2 Financial and Policy Objectives - The City will ensure that refunding bond issues comply with the Debt Management Policy objectives set forth herein, and otherwise comply with other City policies.
- 11.3 Financial Savings - The City shall ensure that refunding results in a positive Net Present Value savings of at least 3%, or \$100,000. In certain circumstances, lower savings thresholds may be justified. For example, when an advance refunding is being conducted primarily for policy reasons (other than economic savings), interest rates are at historically low levels or the time remaining to maturity is limited, and as such, future opportunities to achieve greater savings are not likely to occur. In this analysis, the following must be considered:
 - issuance costs and the interest rate at which the bonds can be issued
 - the maturity date of the refunded bonds
 - call date of the refunded bonds
 - call premium on the refunded bonds
 - structure and yield of the refunding escrow
 - any transferred proceeds penalty
- 11.4 Bond Structure and Escrow Efficiency - The City shall pay careful attention to the structure of bonds prior to issuance to address features that may affect flexibility in the future. Potential for refunding shall be anticipated.

Escrows for defeasance shall be structured to optimize efficiency and savings. All legally eligible securities shall be evaluated with regard to liquidity, risk and

Information Pages: Debt Policy

yield. Escrow securities shall be selected to mature and/or pay interest as closely as possible prior to debt service requirements of the refunded escrow, and also to minimize risk. The City shall seek the lowest cost escrow agent qualified to manage its escrows.

12. Inter-fund Loans

- 12.1 The City will consider loans to individual funds from the pool of invested funds as an alternative to installment loans and/or bond issuance when conditions warrant. There are situations when such loans are both prudent and appropriate, and can result in cost savings for the City.
- 12.2 When evaluating inter-fund borrowing, the criteria outlined in **4. Decision Analysis**, above, shall be considered. In addition, it is important to note that the funding is backed by the General Fund. Thus, these loans should only be approved if the credit-worthiness of the fund is deemed high.
- 12.3 Inter-fund loans should only be approved when the interest rate charged to the borrowing fund exceeds the Annual Portfolio Yield Net of Fees for the previous year and is less than the market rate that could otherwise be realized.

Information Pages: Fund Balance Policy

The City of Ann Arbor believes that sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. In order to do so, the City needs to maintain a fund balance sufficient to fund all cash flows of the City, to provide for financial reserves for unanticipated one-time expenditures, revenue shortfalls, and/or emergency needs.

Purpose The purpose of this policy is to specify the size and composition of the City's desired fund balance (net assets for enterprise funds) and to identify certain requirements for classifying fund balance in accordance with Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

Policy

1. **Classifications** The following individual components shall constitute the fund balance for all of the City's Governmental Funds:

Classification	Definition	Examples	
Nonspendable	"Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact." ¹	<ul style="list-style-type: none"> • Inventories, • Prepaid items, • Long-term receivables • Permanent Endowments 	
Restricted	"Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ol style="list-style-type: none"> Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or Imposed by law through constitutional provisions or enabling legislation."² 	<ul style="list-style-type: none"> • Restricted by state statute, • Unspent bond proceeds, • Grants earned but not spent, • Debt covenants, • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation. 	
Unrestricted	Committed	"Used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority" ³	<ul style="list-style-type: none"> • Amounts City Council sets aside by resolution.
	Assigned	"Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed" ⁴	<ul style="list-style-type: none"> • City Council delegates the authority to assign fund balance to the Chief Financial Officer. • City Council has appropriated fund balance during the budget process- this is titled "subsequent year's expenditures"
	Unassigned	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned. ⁵	

¹ GASB Statement No. 54, ¶ 6

² GASB Statement No. 54, ¶ 8

³ GASB Statement No. 54, ¶10

⁴ GASB Statement No. 54, ¶13

⁵ GASB Statement No. 54, ¶17

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Committing Fund Balance In order to commit fund balance, the City Council, as the highest level of decision-making authority, must incorporate in a resolution the commitment of funds for specific purposes. These funds must be fully expended for their committed purpose or a separate action by Council for the funds to become uncommitted.

Assigning Fund Balance In order to assign fund balance, City Council designates the Chief Financial Officer, or his designee, as the authority to assign fund balance.

2. **Minimum Level of Fund Balance/Net Assets** The City will establish and maintain minimum levels of fund balance/net assets in each of the various fund types of the City as follows:

- a. **General Fund-** In the General Fund, there shall be a minimum balance (assigned and unassigned fund balance) of 8% to 12% of expenditures. For purposes of this calculation, the expenditures should be the budget as originally adopted in May of each year. Non-recurring revenues may be a source of accumulating fund balance and should not be relied upon for operational needs. The General Fund should seek to have recurring surpluses sufficient to fund the historic level of non-recurring expenditures. Fund balance may be higher than this minimum to save for large planned expenditures (i.e. capital projects, restructuring charges, etc), credit rating agency concerns, liquidity, and/or to address volatility in economic conditions.
- b. **Special Revenue Funds-** Special revenue funds are created to account for the proceeds from specific revenue sources that are legally restricted for specific purposes (i.e. grants, weight and gas tax, dedicated millages). No specific reservation of fund balance is created by this policy. Rather, each fund must adhere to any underlying guidelines attached to that revenue source. The largest funds are:
 - i. Open Space Millage – fund balance is for the purpose of acquiring property as it becomes available at an affordable price.
 - ii. Construction Code Fund – it is desirable to have a minimum of nine months of operating expenditures in unassigned fund balance. In order to capture the cyclical effect of construction, a five year average of revenue and expense performance will be considered.
 - iii. Local and Major Street Funds – a one year’s collection of the weight and gas tax revenues are held in fund balance. This allows us to leverage unanticipated/unbudgeted events such as harsh winters. In addition, it allows us a safety net for revenue collection from the State as well as the ability to provide matching dollars for state and federal aid projects.
 - iv. Street Repair Millage – a one year’s collection of the repair millage are held in fund balance since this is a short-term millage and

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require frequent renewals from voters. This single year coverage would permit either an extended renewal or a smoother tail-off of funding from street repairs were renewal not approved at exactly the five year timeframe. In addition, the fund balance provides for the matching funds required to capture state and federal aid projects. The fiscal year end (June 30th) occurs during early construction season so at that point in the year, fund balance may appear artificially high since monies have been collected but not expended for projects within that construction season.

- c. **Debt Service Funds-** Debt service funds are very specific with the amount of fund balance required to be held. The reserve requirement for any outstanding bond issue will be consistent with the resolution or ordinance authorizing the bonds.
- d. **Capital Projects Funds-** Capital project funds are created to account for resources set aside to construct or acquire fixed assets or improvements. These projects may extend beyond one fiscal year. No specific reserve is required. However, the fund must ensure enough reserve exists to cover existing construction commitments for the oncoming year. Project funds will remain open until all claims on the project are settled.
- e. **Enterprise Funds-** Enterprise funds should strive for positive net operating income to provide for necessary operating (25% of operational expenditures) and capital reserves while maintaining sufficient debt service coverage ratios. A specific percentage or dollar amount will vary due to the following considerations:
 - i. Water – working capital, debt coverage, asset replacement, rate smoothing, and revenue volatility.
 - ii. Sewage Disposal – working capital, debt coverage, asset replacement, rate smoothing and revenue volatility.
 - iii. Stormwater Sewer – working capital, debt coverage, asset replacement, rate smoothing, and revenue volatility.
 - iv. Solid Waste – working capital, and asset replacement
 - v. Golf - working capital, and asset replacement
- f. **Internal Service Funds-** Internal Service funds, by nature, are designed to operate on a break-even basis for operations, while, if applicable, accruing additional funds to finance future capital costs or potential liabilities.
 - i. **Fleet Services, Central Stores (Radio) and Information Technology funds-** Funding is provided in an amount to fund the replacement of assets (i.e. vehicles, computers, software) at a level consistent with a depreciation-based methodology. Funding shall be designated to maintain the condition of assets at a desirable service level without shifting the costs disproportionately to future taxpayers.
 - ii. **Insurance Fund-** Funding is provided in an amount to fund the costs of employee benefits, worker's compensation, insurance

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claims and premiums, and safety. This fund calculates a reserve for IBNR (incurred but not reported) claims as determined by an actuarial calculation.

3. **Replenishment of the General Fund Minimum Requirements** Should the minimum balance (assigned and unassigned fund balance as a percentage of total expenditures) fall below the 8% threshold for the General Fund, the City Council must approve and adopt a plan to restore this balance to the target level within a specific period of time. When developing a restoration plan, the following items should be considered in establishing the appropriate time horizon:
 - a. The budgetary reasons behind the fund balance targets
 - b. Recovery from an extreme event
 - c. Financial planning time horizon
 - d. Long-term forecasts and economic conditions
 - e. Milestones for gradual replenishment
 - f. External financing expectations

4. **Order of Resource Use** In general, restricted funds are used first when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. In addition, for unrestricted fund balance, the order of use of fund balance shall generally be: 1) committed; 2) assigned; and 3) unassigned.

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Overview

The City of Ann Arbor, Michigan (“the City”) is a home rule municipality operating under its City Charter and City Code. The City functions under the direction of a City Administrator who is appointed by an eleven-member City Council. The purpose of this Investment Policy is to establish the investment scope, objectives, delegation of authority, standards of prudence, eligible investments and transactions, internal controls, reporting requirements, and safekeeping and custodial procedures necessary for the prudent investment of the funds of the City of Ann Arbor.

This Investment Policy has been adopted by resolution of the City Council of Ann Arbor, Michigan and replaces all previous investment policies or resolutions concerning the cash management or investment of City funds.

The City manages a flexible investment portfolio, which includes general operating funds, bond reserve funds, proceeds from bond sales that will be expended on capital projects as well as various other funds. Because these funds may be required at any time, it is essential that the City maintain strict maturity horizons for the purpose of liquidity control.

Policy

It is the policy of the City of Ann Arbor to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to Michigan Public Act 20 of 1943.

Scope

This Investment Policy applies to all cash and securities of the City except assets of the Pension Fund, Housing Commission, Fifteenth District Court, Elizabeth Dean Fund, Downtown Development Authority and Contractor’s Retainage Fund. The financial assets of the Consolidated Investment Fund, Limited Investment Fund, Capital Projects Funds, Trust and Agency Funds, and any other funds not specifically excluded from the provisions of this Investment Policy are included herein.

In order to effectively make use of the City’s cash resources, all moneys, except cash in certain restricted and special accounts, shall be pooled into one investment account and accounted for separately. The investment income derived from this account shall be allocated to the various funds based upon each fund’s respective participation.

Investment Objectives

The City’s funds shall be invested in accordance with all applicable City policies, State statutes, and Federal regulations, and in a manner designed to accomplish the following objectives, which are listed in priority order:

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- Safety: Preservation of capital and protection of investment principal
- Liquidity: Maintenance of sufficient liquidity to meet anticipated disbursements and cash flows
- Yield: Attainment of a market rate of return equal to or higher than the performance measure recommended by the Treasurer and approved by the Chief Financial Officer.

Prudence and Indemnification

The standard of prudence to be used in managing the City's assets is the "prudent investor" rule which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived."

The City's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The City shall recognize that no investment is without risk and that the investment activities of the City are a matter of public record. Accordingly, the City recognizes that occasional measured losses may be desirable in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security before maturity can be in the best long-term interest of the City.

Personnel acting in accordance with this Investment Policy and written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price change, or other loss in accordance with the City's Indemnification Policy in effect at the time.

Delegation of Authority

The ultimate responsibility and authority for the investment of all City funds resides with the Chief Financial Officer. Acting under the authority of the City Code Chapter 5, 1.103(2), the Chief Financial Officer may delegate the authority to conduct investment transactions and to manage the operation of the investment portfolio to other specifically authorized persons. The Chief Financial Officer, Treasurer, and Deputy Treasurer are authorized to transact investment business on behalf of the City.

Subject to required procurement procedures, the City may engage the support services of outside professionals in regard to its financial program, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the City's resources. Such services may include engagement of financial advisors in conjunction with debt issuance, portfolio management, special legal representation, third party custodial services, and appraisals by independent rating services.

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Investment Procedures

The Chief Financial Officer shall establish written administrative procedures for the operation of the City's investment program as well as internal controls, which shall include explicit delegation of authority to personnel responsible for investment transactions. The procedures shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees and officers of the City.

Ethics and Conflicts of Interest

All City employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair, or create the appearance of an impairment of, their ability to make impartial investment decisions. Employees shall disclose to the Chief Financial Officer any material equity interests in financial institutions that conduct business with the City and they shall subordinate their personal investment transactions to those of the City. Failure to report these relationships may be grounds for discipline, up to and including termination. Employees shall comply with all applicable laws, regulations, professional codes of responsibilities and City policies.

Selection of Banks

The Treasurer shall maintain a list of banks and savings banks authorized to provide depository and other banking services and from which the City may purchase Time Certificates of Deposit. To be authorized, a bank must be eligible to be a depository of funds belonging to the State of Michigan and maintain a principal office or branch office in Michigan. Banks that fail to meet this criteria, or in the judgment of the Treasurer no longer offer adequate safety to the City, will be removed from the list.

Selection of Broker/Dealers

The Treasurer shall maintain a list of broker/dealers authorized to conduct security transactions with the City. To be eligible, a firm must meet at least one of the following criteria:

1. Be recognized as a Primary Dealer by the Federal Reserve Bank of New York or have a primary dealer within their holding company structure; or
2. Report voluntarily to the Federal Reserve Bank of New York; or
3. Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

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In addition, each broker/dealer must complete and annually update a City approved Broker/Dealer Information Request Form, and submit the firm's most recent financial statements.

Broker/dealers will be selected on the basis of their expertise in public cash management and their ability to provide services for the City's account. Approved broker/dealers and firms they represent must be licensed to do business in the State of Michigan and as such are subject to the provisions of Michigan Statutes relating to the investment of public funds.

Per Section 129.96 of Michigan's Act 20 of 1943, before an order to purchase or trade the funds of the City, a financial intermediary, broker, or dealer shall be provided with a copy of this investment policy and shall do both of the following:

- A. Acknowledge receipt of the investment policy.
- B. Agree to comply with the terms of the investment policy regarding the buying or selling of securities.

The City may purchase Commercial Paper from direct issuers even though they are not on the approved broker/dealer list as long as the Commercial Paper meets the criteria outlined in Item 6 of the Authorized Investments and Transactions section of this Investment Policy.

Authorized Investments and Transactions

All investments for the City shall be made in accordance with Michigan State statutes: Act 20 of 1943 as amended, M.C.L. 129.91-129.96, Investment of Surplus Funds of Political Subdivisions, and Act 40 of 1932 as amended, M.C.L. 129.12, Depositories for Public Moneys.

The City has further delineated the types of securities and transactions eligible for use by the City as follows:

1. **U.S. Treasury Obligations:** United States Treasury Bills, Treasury Notes, Treasury Bonds, and Treasury Strips with maturities not exceeding fifteen years from the date of trade settlement. There is no limit on the percentage of the portfolio that may be invested in these obligations.
2. **Federal Agency Securities:** Debentures and mortgage-backed securities with a stated final maturity not exceeding ten years from the date of trade settlement. Investments in Federal Agency Securities shall not exceed 10% of the City's investment portfolio.
3. **Federal Instrumentality Securities:** Debentures, discount notes, step-up and callable securities with a final maturity not exceeding ten years from the date of trade settlement. Investments in Federal Instrumentality Securities shall not exceed 65% of the City's investment portfolio, and no more than 30% of the City's investment portfolio may be invested in any one issuer of federal instrumentality securities.

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4. Time Certificates of Deposit with a maturity not exceeding five years, and issued by state or federally chartered banks or savings banks as defined in M.C.L. 129.16, "Depositories for Public Money", that are eligible to be a depository of funds for the State of Michigan, and Certificates of Deposit that are purchased in accordance with M.C.L. 129.91 guidelines. Time Certificates of Deposit may be purchased only from banks that have maintained an average Highline Banking Data Services Rating of 30 or better on a scale of zero to 99, with 99 being the highest quality, for the four most recent reporting quarters. Investments in certificates of deposit shall not exceed 20% of the City's investment portfolio and no more than 5% of the City's investment portfolio may be invested in any one issuer.
5. Obligations of the State of Michigan or any of its political subdivisions with a final maturity not exceeding ten years from the date of trade settlement, that are rated at least AA or the equivalent by at least one NRSRO, and not less by any. Investments in such obligations shall not exceed 10% of the City's investment portfolio and no more than 3% of the City's investment portfolio may be invested in any one issuer. Diversification and credit criteria described for obligations of the State of Michigan are not applicable to issues of the City of Ann Arbor.
6. Prime Commercial Paper with an original maturity of 270 days or less which is rated A-1 or the equivalent at the time of purchase by not less than two NRSROs. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated A+ or the equivalent by not less than two of those rating services. Investments in commercial paper shall not exceed 25% of the City's investment portfolio and no more than 5% of the City's investment portfolio may be invested in any one issuer.
7. Repurchase Agreements with a termination date of 90 days or less collateralized by U.S. Treasury Obligations or Federal Instrumentality Securities listed in 1 and 3 above with maturities not exceeding ten years.

Collateralization: For the purpose of this section, the term "collateral" shall mean "purchased securities" under the terms of the City approved Master Repurchase Agreement. The collateral shall have an original minimum market value (including accrued interest) of 102% of the dollar value of the transaction and the collateral maintenance level shall be 101%. If collateralized value drops below 101 percent, it will immediately be restored to 102%. Collateral shall be held by the City's custodial bank as safekeeping agent, and the market value of the collateral securities shall be marked to the market daily based on that day's bid price. The right of collateral substitution is granted.

Master Repurchase Agreement: Repurchase Agreements shall be entered into only with primary dealers reporting to the Federal Reserve Bank of New York, or with firms that have a primary dealer within their holding company structure or with approved depository banks that have executed an approved Master Repurchase Agreement with the City. Primary dealers approved as Repurchase Agreement

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counterparties should have a short-term debt rating of at least A-1 or the equivalent and a long-term debt rating of at least A or the equivalent, if rated. The Treasurer shall maintain a copy of the City's approved Master Repurchase Agreement along with a list of the counterparties who have executed a Master Repurchase Agreement with the City.

There is no limit on the percentage of the portfolio that may be invested in repurchase agreements.

8. Money Market Mutual Funds registered under the Investment Company Act of 1940 that are "no-load" (i.e., no commission or fee shall be charged on purchases or sales of shares); have a constant daily net asset value per share of \$1.00; limit assets of the fund to securities authorized in M.C.L. 129.91 as legal investments for a public corporation; have a maximum stated maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and are rated either AAAm or the equivalent. The Treasurer shall pre-approve each Money Market Fund before purchase. Investments in money market mutual funds shall not exceed 30% of the City's investment portfolio.
9. Investment Pools organized under Act 367 of 1982, MCL 129.111 to MCL 129.118, Surplus Funds Investment Pool Act, that are "no-load"; have a constant daily net asset value per share of \$1.00; limit assets of the fund to securities authorized in M.C.L. 129.91 as legal investments for a public corporation; and have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940. Investments in investment pools shall not exceed 10% of the City's investment portfolio.

It is the intent of the City that the foregoing list of authorized securities be strictly interpreted. Any deviation from this list must be pre-approved by the Chief Financial Officer in writing.

Securities that have been downgraded to a level that is below the minimum ratings described herein may be sold or held at the City's discretion. The portfolio will be brought back into compliance with Investment Policy guidelines as soon as is practical.

Collateralization of Deposits

The State of Michigan does not require collateralization of all public funds. See Authorized Investments and Transactions, above, for repurchase agreement collateralization requirements.

Safekeeping and Custody

The City Council shall designate one or more financial institutions to provide safekeeping and custodial services for the City. A City approved Safekeeping Agreement shall be executed with each custodian bank prior to utilizing that bank's safekeeping services. To be eligible for designation as the City's safekeeping and custodian bank, a financial

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institution shall meet the criteria described in the Selection of Banks section of this Investment Policy.

Custodian banks will be selected on the basis of their ability to provide services for the City's account and the competitive pricing of their safekeeping related services.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Ownership of all securities shall be perfected in the name of the City. Sufficient evidence to title shall be consistent with modern investment, banking and commercial practices.

All City owned securities, except Certificates of Deposit, Investment Pools, and Money Market Mutual Funds, will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by a City approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All Fed wireable book entry securities shall be held in the Federal Reserve system in a customer account for the custodian bank, which will name the City as "customer."

All DTC eligible securities shall be held in the custodian bank's DTC participant account and the custodian bank shall provide evidence that the securities are held for the City as "customer."

All non-book entry (physical delivery) securities shall be held by the custodian bank or its correspondent bank and the custodian bank shall provide evidence that the securities are held for the City as "customer."

Investment Diversification

It is the intent of the City to diversify the investments within its portfolio to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities. The asset allocation in the portfolio should, however, be flexible depending upon the outlook for the economy, the securities market, and the City's anticipated cash flow needs.

There is no limit on the percentage of the portfolio that may be invested in U.S. Treasury Obligations and Repurchase Agreements. However, no more than 30% of the total portfolio shall be invested in any one issuer of Federal Instrumentality Securities. No more than 5% of the total portfolio shall be invested in any one issuer of commercial paper, or obligations of the State of Michigan or any of its political subdivisions.

No more than 25% of the total portfolio shall be invested in securities with maturities exceeding seven years. No more than 12.5% of the total portfolio shall be invested in securities with maturities exceeding eleven years.

Other investments shall not exceed the following limits in each of the categories listed below as a percentage of the total portfolio.

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65% in Federal Instrumentality Securities
30% in Money Market Mutual Funds
25% in Prime Commercial Paper
20% in Time Certificates of Deposit
10% in Federal Agency Securities
10% in Obligations of the State of Michigan or any of its political subdivisions
10% in Investment Pools

Tax funds collected on behalf of taxing authorities and held pending disbursement are not subject to the diversification limits above.

Portfolio Maturities and Liquidity

To the extent possible, the City's investments shall be matched with anticipated cash flow requirements. Unless matched to a specific cash flow liability and approved by the Chief Financial Officer in writing the City will not invest in securities maturing more than fifteen years from the date of trade settlement, and the weighted average final maturity of the portfolio shall not exceed 6.5 years.

The City recognizes that bond proceeds may, from time to time, be subject to provisions of the Tax Reform Act of 1986, Federal Arbitrage Regulations, as amended. Due to the legal complexities of arbitrage law and the necessary immunization of yield levels to correspond to anticipated cash flow schedules, the reinvestment of such debt issuance may, upon the advice of Bond Counsel or financial advisors, deviate from the maturity limitation provisions of this Investment Policy with prior written approval of the Chief Financial Officer. In all cases, however, types of eligible investments will be in compliance with this Investment Policy. This paragraph is only applicable to City funds subject to arbitrage calculations.

Competitive Transactions

Each investment shall be competitively transacted with authorized broker/dealers. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded.

If the City is offered a security for which there is no other readily available competitive offering, then the Treasurer will document quotations for comparable or alternative securities.

Internal Controls

An external auditor shall independently review the City's investment activities on an annual basis. This procedure will assure compliance with policies and procedures.

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Performance

The benchmark yield shall be equal to the average yield on the U.S. Treasury Security that most closely corresponds to the portfolio's actual weighted average maturity. When comparing the performance of the City's portfolio, the reported rate of return shall include both average weighted yield and rate of return net of fees.

Reporting

The Treasurer shall prepare a quarterly investment report summarizing the investments held by the City and the current market value of those investments. The report shall include a summary of investment earnings and performance results during the period, illustrate the portfolio's adherence to appropriate risk levels utilizing appropriate metrics like maturity or duration depending on the investment strategy of the portfolio, and compare the portfolio's total return versus established investment objectives and goals including performance relative to established benchmark yields. The quarterly investment report shall be submitted in a timely manner to the Chief Financial Officer and to the City Council or its designated financial oversight committee.

The City has established reporting and accounting standards for callable U.S. Instrumentality securities. Callable securities may be retired at the issuer's option prior to the stated maximum maturity. All securities holding reports for the City shall disclose the stated maturity as well as the first call date of each callable security held. For callable securities which are purchased priced to the first call date and have an overwhelming probability of being called on the first call date, weighted average maturity as well as yield shall be calculated using the first call date. Authorized investment personnel may, however, choose to use a further call date or maturity date for reporting purposes when conditions mandate.

Policy Revisions

The Treasurer and Chief Financial Officer shall review this Investment Policy annually, and amend it as conditions warrant, subject to approval by City Council or its designated financial oversight committee.

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Glossary

Bankers Acceptance (BA): A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

Broker: A broker brings buyers and sellers together for a commission paid by the initiator of the transaction or by both sides.

Callable Bond: A bond issue in which all or part of its outstanding principal amount may be redeemed before maturity by the issuer under specified conditions.

Certificate of Deposit: A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs are typically negotiable.

Collateral: Securities or property pledged by a borrower to secure payment.

Commercial Paper: An unsecured promissory note with a fixed maturity of no more than 270 days. Commercial paper is normally sold at a discount from face value.

Dealer: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his/her own account.

Debenture: A bond secured only by the general credit of the issuer.

Delivery Versus Payment: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt (also called free). Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

Discount Securities: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value.

Diversification: Dividing investment funds among a variety of securities offering independent returns.

Federal Deposit Insurance Corporation (FDIC): A federal agency that insures bank and savings bank deposits.

Federal Funds Rate: The rate of interest at which Fed funds are traded. The Federal Reserve currently pegs this rate through open-market operations.

Fed Wire: A computer system linking member banks and other financial institutions to the Fed, used for making inter-bank payments of Fed funds and for making deliveries of and payments for Treasury, agency and book-entry mortgage backed securities.

Investment Adviser's Act: Legislation passed by Congress in 1940 that requires all

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investment advisers to register with the Securities and Exchange Commission. The Act is designed to protect the public from fraud or misrepresentation by investment advisers.

Liquidity: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value.

Local Government Investment Pool: A pool of funds authorized under the laws of the State that receives deposits from one or more local units and pays returns based upon each local unit's share of investment in the pool.

Mark-to-market: The process whereby the book value or collateral value of a security is adjusted to reflect its current market value.

Market Value: Current market price of a security.

Master Repurchase Agreement: A written contract covering all future transactions between the parties to repurchase or reverse repurchase agreements that establish each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

Maturity: The date upon which the principal or stated value of an investment becomes due and payable.

Money Market Mutual Fund: A mutual fund that limits its investments to some or all types of money market instruments.

Net Asset Value: The market value of one share of an investment company, such as a mutual fund.

No Load Fund: A mutual fund that does not levy a sales charge on the purchase or sale of its shares.

NRSRO: Nationally Recognized Statistical Rating Organizations - organizations that issue credit ratings for securities.

Portfolio: Collection of securities held by an investor.

Primary Dealer: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC) registered securities broker/dealers, banks, and a few unregulated firms.

Prudent Person Rule: Standard of investing which states that investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence,

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discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Rate of Return: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

Ratings: An evaluation of an issuer of securities by Moody's, Standard & Poor's, Fitch, or other rating services of a security's credit worthiness.

Repurchase Agreements: A transaction whereby a holder of securities sells securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate the buyer. Dealers use repurchase agreements extensively to finance their positions.

Rule 2a-7 of the Investment Company Act of 1940: Applies to all money market mutual funds and mandates such funds to maintain certain standards, including a 13-month maturity limit a 90-day average maturity on investments and maintenance of a constant net asset value of one dollar (\$1.00).

Safekeeping: Holding of assets (e.g., securities) by a financial institution.

Treasury Bills: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Treasury Bills are issued with maturities ranging from a few days to 26 weeks.

Treasury Bonds: Long-term U.S. Treasury securities having initial maturities of more than ten years.

Treasury Notes: Intermediate term coupon bearing U.S. Treasury securities having initial maturities of from one to ten years.

Yield: The rate of annual income return on an investment, expressed as a percentage.

Information Pages: Pension Policy

The City of Ann Arbor Employees' Retirement Plan is a single-employer defined benefit plan administered by the City of Ann Arbor Employees' Retirement System (CAAERS). CAAERS provides retirement, disability and death benefits to plan members and beneficiaries. Cost of living adjustments are provided to members and beneficiaries per the Ann Arbor City Code Section 1:573 of Chapter 18. Chapter 17.1 of the Ann Arbor City Charter assigns the authority to establish and amend benefit provisions to City Council. The following pension policy should be used to provide the general framework for funding the City's defined benefit pension plan.

1. **General Pension Policy**

- 1.1 The City relies on the Trustees of the CAAERS to perform periodic actuarial valuations and provide the City with an appropriate Annual Required Contribution (ARC). The systematic and disciplined funding of the system is imperative to demonstrate to rating agencies, investment bankers, creditors, the State of Michigan and taxpayers that City officials are appropriately funding this financial obligation of the City.
- 1.2 The ARC is based on a set of assumptions set forth by the Employees' Retirement System Board. The key assumptions are as follows:
 - The actuarial cost method used (i.e. entry-age)
 - The rate of return on investments
 - The projected salary increases
 - The amortization period of the unfunded liability
 - The amortization method of the unfunded liability (i.e. open or closed)
- 1.3 The City of Ann Arbor will strive to achieve 100% funding of the City of Ann Arbor Employees' Retirement Plan. To the extent that 100% funding has been achieved, the City will continue to fund at a minimum the Normal Cost as defined by an outside actuary. To the extent that a fully funded plan has not been achieved, the City shall budget each fiscal year the higher of the ARC or the existing level of funding in the current budget year adjusted annually for the change in the General Fund budgeted revenues. If the General Fund revenues are projected to increase less than 2%, the city's contribution shall increase 2%; thereby establishing a minimum increase of 2% per year. In some years this may result in an excess contribution to the Pension Fund, which will serve to both pay down the unfunded actuarial accrued liability and reduce future city cost increases.
- 1.4 The City recognizes that it is of the utmost importance that elected and appointed City officials, and all others associated with the Employees' Retirement System, avoid conflict of interests as well as the appearance of conflicts. City officials and all others associated with the Employees' Retirement System must conduct themselves in a manner consistent with the best interests of the City and taxpayers. City officials and all others associated with the Employees'

Information Pages: Pension Policy

Retirement System must function within all applicable laws and regulations, Federal and State, both statutory and regulatory, as well as within the City's own policies and procedures. A City official and all others associated with the Employees' Retirement System must not use, appear to use or permit others to use the authority of their position in a manner that could erode the confidence of taxpayers. This includes avoiding business gifts, gratuities, and hospitality of more than nominal value. City officials and all others associated with the Employees' Retirement System are expected to disclose any interest or association that interferes, might interfere, or might be thought to interfere with independent exercise of judgment in the City's best interest.

- 1.5 The City of Ann Arbor will not issue debt to fund any liability associated with funding the ARC or the remaining unfunded liability. The City will not use short-term borrowing to finance this cost except in the case of an extreme financial emergency, which is beyond its control or reasonable ability to forecast.
- 1.6 The City may use the services of qualified City staff, consultants, outside legal counsel and/or outside actuaries (other than the actuary used by the CAAERS Board) to assist in the analysis, evaluation, and decision process of benefit changes to union contracts, personnel policies, retirement windows or other changes as needed.

2. **Process**

- 2.1 The City will apportion the ARC to each fund and agency (service unit) based on the number of employees they have budgeted for the upcoming fiscal year that are participating in the system as well as the cost.
- 2.2 Each service unit will be charged 1/12 of the budgeted cost each month regardless of the actual employees participating in the system. This is necessary to ensure the City meets its obligation for the ARC.
- 2.3 For the General Fund, the ARC is partially funded by the Employee Benefits millage. Funds are disbursed to the Pension Fund as collected throughout the tax collection process. For other funds, the funds are remitted monthly to the Pension Fund. For the Downtown Development Authority and Housing Commission, the City will bill each organization for their payroll on a monthly basis. The amounts they owe for Pension will be credited to Pension monthly.

Information Pages: Other Postemployment Benefits (OPEB) Funding Policy

The City of Ann Arbor Retiree Health Care Benefits Plan is a single-employer defined benefit healthcare plan administered by the City of Ann Arbor Employees' Retirement System (CAAERS). The plan provides certain health care and life insurance benefits, otherwise known as other postemployment benefits (OPEB), for eligible retired employees and their dependents in accordance with Ann Arbor City Code Chapter 21. Substantially all the City's employees hired before July 1, 2011 may become eligible for these benefits if they retire directly from City employment. The following OPEB policy should be used to provide the general framework for funding the City's OPEB plan.

1. General OPEB Policy

- 1.1 The City relies on the Trustees of the CAAERS to perform periodic actuarial valuations and provide the City with an appropriate Annual Required Contribution (ARC). The systematic and disciplined funding of the system is imperative that the City demonstrates to rating agencies, investment bankers, creditors, the State of Michigan and taxpayers that City officials are appropriately funding this financial obligation of the City.
- 1.2 The ARC is based on a set of assumptions set forth by the Employees' Retirement System Board. The assumptions are as follows:
 - The actuarial cost method used (i.e. entry-age)
 - The rate of return on investments
 - The projected health care cost increases
 - The amortization period of the unfunded liability
 - The amortization method of the unfunded liability (i.e. open or closed)
- 1.3 The City of Ann Arbor will strive to achieve 100% funding of the City of Ann Arbor Retiree Health Care Benefits Plan. To the extent that 100% funding has been achieved, the City will continue to fund, at a minimum, the Normal Cost as defined by the outside actuary. To the extent that a fully funded plan has not been achieved, the City shall budget each fiscal year the higher of the ARC or the existing level of funding in the current budget year adjusted annually for the change in the General Fund budgeted revenues. If the General Fund revenues are projected to increase less than 2%, the city's contribution shall increase 2%; thereby establishing a minimum increase of 2% per year. In some years this may result in an excess contribution to the Voluntary Employee Benefits Trust (VEBA) Fund, which will serve to both pay down the unfunded actuarial accrued liability and reduce future city cost increases. To the extent that the City incurs a liability related to the underfunding of the ARC in any fiscal year, the City Council will strive to set aside additional funding to pay off this liability within five years of the occurrence.
- 1.4 The City recognizes that it is of the utmost importance that elected and appointed City officials, and all others associated with the Employees' Retirement System, avoid conflict of interests as well as the appearance of conflicts. City officials and

Information Pages: Other Postemployment Benefits (OPEB) Funding Policy

all others associated with the Employees' Retirement System must conduct themselves in a manner consistent with the best interests of the City and taxpayers. City officials and all others associated with the Employees' Retirement System must function within all applicable laws and regulations, Federal and State, both statutory and regulatory, as well as within the City's own policies and procedures. A City official and all others associated with the Employees' Retirement System must not use, appear to use or permit others to use the authority of their position in a manner that could erode the confidence of taxpayers.. This includes avoiding business gifts, gratuities, or hospitality of more than nominal value. City officials and all others associated with the Employees' Retirement System are expected to disclose any interest or association that interferes, might interfere, or might be thought to interfere with independent exercise of judgment in the City's best interest.

- 1.5 The City of Ann Arbor will not issue debt to fund any liability associated with funding the ARC or the remaining unfunded liability. The City will not use short-term borrowing to finance this cost except in the case of an extreme financial emergency, which is beyond its control or reasonable ability to forecast.
- 1.6 The City may use the services of qualified City staff, consultants, outside legal counsel and/or outside actuaries (other than the actuary used by the CAAERS Board) to assist in the analysis, evaluation, and decision process of benefit changes to union contracts, personnel policies, retirement windows or other changes as needed.

2. **Process**

- 2.1 The City will apportion the ARC to each fund and agency (service unit) based on the number of employees they have budgeted for the upcoming fiscal year that are participating in the system as well as the cost .
- 2.2 Each service unit will be charged 1/12 of the budgeted cost each month regardless of the actual employees participating in the system. This is necessary to ensure the City meets its obligation for the ARC.
- 2.3 For all funds, the ARC collected each month will be credited to the Risk Fund, as the Risk Fund pays for the retiree health care premiums. At fiscal year end, the amount collected from service unit budgets less the retiree health care premiums paid will be remitted to the VEBA Fund. For the Downtown Development Authority and Housing Commission, the City will bill each organization for their payroll on a monthly basis. The amounts they owe for OPEB will be credited to VEBA Fund monthly.

Information Pages: Capital Improvement Program Policies

Explicit policies are necessary to guide capital programming because: 1) they provide a better understanding of the basis for a CIP; 2) they raise issues that should be discussed; and 3) they provide more specific guidance to the City Administrator as well as to the operating service areas that propose capital improvements. These policies are intended to be the basis for deliberation and debate. Both policies and priorities change over time as new components of the master plan are adopted.

- 1) The Capital Improvements Plan plays an increasingly significant role in the implementation of the master plan, providing the link between planning and budgeting for capital projects. Nearly all of the capital improvement project requests will evolve, over time, from a component of the master plan. All City service areas will be asked to take a more active role in the planning process so that master plan components more consistently contain objectives and policies for capital improvements.
- 2) The capital improvements program will continue to develop by adding features each year to gradually improve its quality and sophistication. Greater attention will be devoted to more detailed information about individual project requests, program planning, fiscal analysis, fiscal policies, and developing debt strategy.
- 3) Projects first will be evaluated in relation to each other before consideration is given to available financing. Projects will be prioritized as a matter of implementing the goals and objectives of adopted plans and policies, not as a matter of available funds.
- 4) Capital projects that encourage private economic investment in the City will be considered in components of the master plan.
- 5) Projects that maintain the existing infrastructure normally will take precedence over projects that create or expand facilities.
- 6) The City must develop sources of revenue to pay for capital expenditures that do not use, or compete for, resources from the General Fund.
- 7) A successful capital improvements program cannot be achieved without the understanding and support of the taxpayers and voters. A more comprehensive effort to involve the public in the process will evolve to ensure that their concerns, preferences, and priorities are considered.
- 8) The City may not automatically be able to provide infrastructure to serve private development, as it once did. There are pros and cons of shifting the costs of new infrastructure and public facilities from the public sector to developers and new home buyers. For instance, shifting the allocation of costs too much on the developer may raise the cost of new housing to a point at which it may have exclusionary effects. In approving development sites and plans the City needs to assess the economic impacts of developments more carefully.

Information Pages: Capital Improvement Program Policies

- 9) The City needs to take a more active role in inter-jurisdictional planning to formulate coherent infrastructure policies in the area. Many of the systems developed through capital investment (water, sewer, parks, etc.) have the potential to extend beyond the City limits. The City must make every effort to avoid service delivery fragmentation among the City, townships, special districts, and the private sector.
- 10) The capital improvements program must strive to provide for services equally among all residents of the City and to focus on those projects that provide the most benefit to the entire community. Likewise, careful evaluation must be made as to which projects should be paid for in greater measure by those who benefit from them, and which are better spread among all residents.
- 11) Projects that are necessary to protect against a clear and immediate risk to public health or public safety should be regarded as highest priority.
- 12) Unlimited-tax general obligation bond issues should be included in at least two Capital Improvement Plans preceding the year of the bond sale. The first inclusion should contain a general description of the project, its timing, and financial limits; subsequent inclusions should become increasingly specific.

Information Pages: Deciphering the Budget Format

The format used by this budget document is intended to provide clarity through consistency. Every service area will follow the same basic format, with minor variation for some service areas that require additional information.

Each service area budget consists of:

- 1) A Service Area page;
- 2) The Service Area's organizational structure and summary;
- 3) Summary of Revenues and Expenditures by Service Unit within Service Area;
- 4) An FTE count by Service Unit within Service Area;
- 5) A Service Unit summary page;
- 6) Summary of Revenues and Expenditures by Category by Service Unit;
- 7) Significant Notes and Adjustments;
- 8) Summary of Revenues and Expenditures by Activity by Service Unit (only certain Service Units display this level of detail);
- 9) Goals and Performance Measures for the Service Area by Service Unit;
- 10) A Position Summary.

Each page layout is discussed in depth below.

Service Area Page

The page shows the name of the service area.

Service Area Organizational Structure

This depicts a graphical layout of the service area's organization and a description of the service area. The organization chart depicts the service area and its various service units.

All service units are presumed to be on the same "line" organizationally, i.e., all service units are equal in status within the service area.

Summary of Revenues and Expenditures by Service Unit within Service Area

The summary page for the service unit outlines revenues and expenditures by category. Service units for each area follow the service area.

Information Pages: Deciphering the Budget Format

FTE Count

The FTE Count shows the number of permanent, authorized positions by Full Time Equivalents, or FTEs. The FTE figure represents the number of work years "funded" for a particular position. For example, a permanent half-time position would be shown as .50 FTE.

Additionally, one position may be charged against several service units or cost centers. Each service unit or cost center charged shows a fraction of the total position. For example, a full-time position charging 60% of its time to the Administration Service Unit and 40% of its time to the Maintenance Service Unit would be shown as:

	<u>FTE</u>
Administration	.60
Maintenance	<u>.40</u>
Total	1.00

Service Unit Summary Page

The summary page shows the name of the service unit and a description of the service unit.

Summary of Revenues and Expenditures by Category by Service Unit

Revenues

Service unit revenues are listed by category with a three-year history. Below the revenue by category, is the service unit's revenue by fund. Detailed revenue information by fund and descriptions of revenue categories can be found in the Revenue section of this document.

Expenditures

Service unit expenditures are listed by category with a three-year history. Below the expenditures by category, is the service unit's expenditures by fund. Detailed expenditure information by fund and descriptions of expenditure categories can be found in the Expenditure section of this document.

Significant Notes and Adjustments

Significant Notes and Adjustments are used to explain notable items in the Service unit's revenues and expenditures, which are significantly higher or lower than the prior fiscal year budget.

Information Pages: Deciphering the Budget Format

Summary of Revenues and Expenditures by Activity by Service Unit

Revenues

Service unit revenues are listed by activity with a three-year history.

Expenditures

Service unit expenditures are listed by activity with a three-year history.

Goals and Performance Measures by Service Unit within Service Area

The service unit's Goals and Performance Measures are listed following the Significant Notes and Adjustments. The City's goals are included in order to show how the unit's goals are aligned with the overall entity's goals.

Position Summary

This summary provides a list of all funded positions within the service unit, along with the positions' corresponding FTE status for the budget year.

Information Pages: The Basis of Accounting for the Budget

The City of Ann Arbor uses the modified-accrual basis of accounting for all governmental fund types, including the General Fund, Special Revenue Funds, Trust Funds, and General Debt Service Funds. For Enterprise and Internal Service Funds, the City uses the full accrual basis of accounting. The City adopts budgets for all funds according to the basis of accounting of their fund type.

The basis of accounting for the budget includes the following policies:

- a. Property taxes and other revenues that are both measurable and available for use are budgeted as revenue on the basis of when they are earned. Other revenues such as fines and forfeitures, admissions, contributions, etc. are recorded when received.

Properties are assessed as of December 31st of each year and the related property taxes are assessed and recorded as earned on the following July 1st. These taxes are due on July 31st, with those taxes that are still unpaid as of the following February 28th being placed on the county tax rolls, the county then advances the amounts due at that time.

- b. Revenues from special assessments are budgeted on the basis of when the assessments are due.
- c. Principal and interest payments on outstanding debt are budgeted on the basis of when they are due and payable. Principal is not budgeted for Enterprise and Internal Service Funds.
- d. Payments for the acquisition of materials and supplies inventories and fixed assets are budgeted on the basis of when the obligation is incurred.
- e. Depreciation is budgeted for Enterprise Funds.
- f. All other expenditures are budgeted on the basis of when the expenditure is incurred and payable.

Information Pages: Fund Descriptions

General Fund

To account for resources traditionally associated with governments, which are not required to be accounted for in another fund.

Internal Service Funds

To account for the costs of the various services below, which are billed to the various other funds on the basis of services used. The costs include, but are not limited to, administrative, operation, maintenance and financing costs.

Central Stores - to account for various inventories of road repair materials, repair parts, and other miscellaneous items, which are inventoried by the City.

Fleet Services - to account for the operation and maintenance of the City's motor vehicle fleet and other equipment.

Information Technology - to account for the operation and maintenance of the City's Information Technology equipment and software.

Project Management - to account for the centralized project management and engineering services provided for the City's various capital improvement projects.

Risk Fund - to account for the City's self-insurance program along with all other coverage necessary.

Wheeler Center - to account for internal operation and maintenance costs by the occupants of the Wheeler Center.

Enterprise Funds

Includes all revenue and expenses necessary to operate the funds including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collection.

Airport - to account for the operation of the City's airport including the rental of hangars and tie-down space.

Golf Enterprise – closed as of June 30, 2013.

Market – closed as of June 30, 2014. History is provided.

Sewage Disposal System - to account for the collection and treatment of the sewage of the City and some township residents.

Information Pages: Fund Descriptions

Sewer Bond Pending Series - to account for the proceeds of bonds and construction of infrastructure related to the City's Sewage Disposal System.

Solid Waste - to account for the collection of solid waste and material recovery activities and processing of solid waste, recovered materials, and composting activities.

Stormwater Sewer System - to account for the collection and disposal of the City's stormwater.

Stormwater Bonds - to account for the proceeds of bonds and construction of infrastructure related to the City's Stormwater System.

Water Supply System - to account for the provision of treated water of the City and some township residents.

Water Bond Pending Series - to account for the proceeds of bonds and construction of infrastructure related to the City's Water Supply System.

Special Revenue Funds

To account for the proceeds of specific revenue sources (other than those from expendable trusts or for major capital projects), which are restricted legally to expenditure for specified purposes.

Affordable Housing - to account for funding of selected affordable housing projects with the General Fund and federal funds.

Alternative Transportation – to account for Act 51 monies segregated for the purpose of maintaining and extending non-motorized pathways.

Art in Public Places – to account for funds provided by capital improvement projects for public art.

Bandemer Property - to account for rental income used to maintain and operate Bandemer Park.

Cemetery Perpetual Care - to account for the receipt and expenditures of fees paid for the perpetual care of gravesites at the City-owned Fairview Cemetery.

Community Television Network - to account for the costs of running the City's community access channels on the local cable television system. Revenues are derived primarily from franchise fees.

Community Development Block Grant - to account for funds received from the federal government for the City's Community Development Block Grant programs.

Information Pages: Fund Descriptions

Construction Code Fund - to account for revenues and expenditures related to permits, inspections, appeals and plan reviews for construction projects.

Court Facilities - to account for a court fee to pay for facility improvements for the court.

Drug Enforcement - to account for confiscated property and money related to drug law enforcement activity and provide funds for future enforcement activity.

Energy Projects - to account for funds used to finance energy improvements and the related energy savings, which will be used for future projects.

Federal Equitable Sharing Forfeitures - to account for monies received as a result of joint operations with federal law enforcement.

Homeland Security Grant Fund - to account for federal Office of Homeland Security grant money.

Local Forfeiture - to account for monies received as a result of police seizures from non-federal investigations. These monies are restricted for use in future law enforcement activities.

Local Law Enforcement Block Grant - to account for federal grant monies received for fingerprinting equipment and other law enforcement items.

Local Streets - to account for repairs, maintenance and construction on the City's local streets. The revenues consist primarily of State-Shared gasoline and weight tax collections.

Major Grant Programs - to account for various grant monies other than community development.

Major Streets - to account for repairs, maintenance and construction on the City's major streets. The revenues consist primarily of State-Shared gasoline and weight tax collections.

Metro Expansion – to account for the monies passed through from telecom companies for the purpose of maintaining roadway (above, below and adjacent to) right of ways.

Michigan Justice Training - to account for State funds used for law enforcement training.

Open Space and Parkland Preservation - to account for the proceeds of a special millage to preserve and protect open space, natural habitats, parkland and the City's source water inside and outside the City limits.

Open Space Endowment – to account for funds allotted for the perpetual care of lands purchased with the City's Open Space and Parkland Preservation Millage.

Information Pages: Fund Descriptions

Parks Maintenance and Capital Improvement Millage - to account for the proceeds of a special millage to provide for certain maintenance, repair costs and capital improvements of the Parks System.

Parks Memorials & Contributions - to account for the proceeds of various contributions to the Parks System to erect memorials or finance special parks improvement projects.

Police and Fire Relief - to account for the receipt of investment earnings on previously transferred General Fund monies. These earnings are used to subsidize the incomes of certain beneficiaries of deceased police officers and firefighters.

Senior Center Endowment – closed as of June 30, 2013.

Sidewalk Improvement Fund – to account for the funds set aside for sidewalk repairs, and maintenance and installation, which is later billed to the property owner for re-payment over time.

Special Assistance - to account for funds provided by a utility bill check-off and provides assistance to needy citizens.

Street Repair Millage - to account for the proceeds of a special millage to repair streets.

Trust Funds

To account for the assets held by the City in a trustee capacity and the expenditures of such funds.

Elizabeth R. Dean - a permanent fund used to account for monies provided by a private bequest to finance tree planting and maintenance. The principal amount of the bequest is to remain intact and invested. Investment earnings are used for the above stated purposes.

Employees' Retirement System - a pension trust fund to account for the accumulation of resources to be used for retirement pension and annuity payments. Resources are contributed by employees at rates fixed by law and by the City at amounts determined by an annual actuarial study.

VEBA Trust - a pension trust fund, which provides funds for post retirement medical and life insurance for the retirees of the City.

Debt Service Funds

To account for the accumulation of resources for, and the payment of general long-term debt principal and interest.

General Debt Service - to accumulate operating transfers for payment of principal and

Information Pages: Fund Descriptions

interest on general obligation bonds sold to finance various capital projects.

Special Assessment General Debt - to accumulate operating transfers for payment of principal and interest on general obligation bonds sold to finance the City's share of special assessment projects.

Capital Projects Funds

To account for funds related to the purchase and construction of City assets.

General Capital Improvements - to account for capital project expenditures for various non-bonded improvements to certain City-owned facilities.

Component Units

Legally separate organizations for which the elected officials of the primary government are financially accountable.

Downtown Development Authority - to account for the tax increment revenue that is derived from new construction in the Downtown Development District, which is used to finance various parking structures and street improvements in the downtown area.

DDA Housing - to account for the funds that the Downtown Development Authority has set aside for housing in the downtown area.

DDA Parking Maintenance - to account for the maintenance of six parking structures and four parking lots by the Downtown Development Authority.

DDA Parking System - to account for the operation of six parking structures and four parking lots by the Downtown Development Authority.

SmartZone LDFA - to account for the monies which provide local financing for developing and sustaining local "Business Accelerators" and "Business Incubators" as the vehicles through which services to emerging technology driven businesses are delivered.

Information Pages: Community Profile

The City of Ann Arbor is located in the approximate center of Washtenaw County in the southeastern section of Michigan's Lower Peninsula. The City is approximately 28 square miles in area and serves as the county seat. The 2010 census places the population at 113,934, making it the sixth largest city in Michigan.

Ann Arbor offers a unique blend of business, education and recreational opportunities. Through the efforts of local builders, contractors, and retailers, the City has not only grown at its outer boundaries, but the central City remains a vibrant dining, service, and entertainment location. The area is serviced by prominent legal counsel, excellent account and brokerage houses, several advertising agencies, employment services, insurance companies, realtors, data processing centers, travel agencies, and testing facilities, as well as consultants and engineering firms for all needs. Additionally, the City has attracted high technology research industries in the computer, engineering, and energy fields, which are expected to aid in the future economic growth of the area.

There are a number of cultural and recreational attractions available to Ann Arbor residents including, the Professional Theater Program at the University of Michigan, Ann Arbor Civic Theater, Ann Arbor Symphony Orchestra, University Musical Society presentations, and a number of museums and galleries. There are several public and private golf courses, and the City park system encompasses 2,094.54 acres, which includes 157 park sites, about 1200 acres of natural areas and 57.2 miles of shared-use paths. The collegiate sports spectator can see first-class sporting events throughout the year at the University, including football, basketball, baseball, and hockey.

Economy

The University of Michigan plays a significant role in the economy of Ann Arbor. It employs approximately 30,000 workers, including about 12,000 in the medical center. Other employers are drawn to the area by the university's research and development, and by its graduates. High tech, health services and biotechnology are other major components of the city's economy; numerous medical offices, laboratories, and associated companies are located in Ann Arbor.

Housing

A varied housing supply exists in Ann Arbor to meet the wide range of needs of local residents. The housing stock includes single-family homes, duplexes, condominiums, multiple family apartments, and rooms in houses and dormitories. The housing market generally follows the University of Michigan's schedule (more housing is available in the spring and less at the start of each semester). In addition to several newer subdivisions in and around the City, Ann Arbor's older housing is, for the most part, in excellent condition and in considerable demand. The City's west side and downtown have been designated historical districts, where the homes retain the charm, character and unique architecture of days past.

Information Pages: Community Profile

Rental housing, furnished and unfurnished, is available throughout the City in a wide range of styles, sizes, and prices. The following statistics further identify Ann Arbor's housing characteristics:

	1980 U.S. Census	1990 U.S. Census	2000 U.S. Census	2010 U.S. Census
Total year round housing units	40,139	44,010	47,218	49,871
Total occupied housing units	38,945	41,657	45,693	45,166
Median value owner occupied, single-family housing unit	\$69,600	\$116,400	\$181,400	\$240,400

Population Characteristics

The residents of the City have an above average education and enjoy a stable, fairly high income. According to the 2010 U.S. Census, 71% of its residents over 25 years of age had completed a bachelor's degree or higher.

	1980 U.S. Census	1990 U.S. Census	2000 U.S. Census	2010 U.S. Census
Age Distribution				
Percent of persons 17 years & under	19.1%	17.3%	25.2%*	27.4%*
Percent of persons 18-64 years old	75.0	75.5	67.0**	64.2**
Percent of persons 65 years and over	5.9	7.2	7.9	8.6

* Persons 19 years and under

** Persons 20-64 years old

Education Levels

Percent of persons who completed four years of high school or more	90.6%	93.9%	95.7%	96.9%
Percent of persons who completed four years of college or more	56.2%	64.2%	69.3%	71.1%
Median Family Income	\$25,202	\$50,192	\$71,293	\$85,110

Higher Education

The University of Michigan has a reputation for academic excellence and is one of Ann Arbor's greatest assets. Rated among the top ten universities by the American Council of Education, the University enrolls over 42,000 students. The school is well equipped to provide instruction and research opportunities in a wide variety of fields.

Information Pages: Community Profile

Other colleges and universities in the area include Washtenaw Community College, Cleary University, Eastern Michigan University, Concordia University and Thomas M. Cooley Law School.

Medical Facilities

Students and residents of Ann Arbor are served by the nationally acclaimed University of Michigan Medical Center. The University of Michigan Health System (UMHS) includes University Hospital, C.S. Mott Children's Hospital and Women's Hospital in its core complex. UMHS also operates out-patient clinics and facilities throughout the city. The area's other major medical centers include a large facility operated by the Department of Veterans Affairs and Saint Joseph Mercy Hospital.

Transportation

A major expressway network surrounds Ann Arbor including Interstate 94, the major east-west artery across Michigan connecting Detroit and Chicago, and U. S. 23, which links Ann Arbor to northern Michigan and Ohio to the south. M-14 is a major eastbound connector to I-275 and I-96, which supplies access to the northern metropolitan areas of Wayne, Oakland and Macomb Counties.

The Ann Arbor Area Transportation Authority (AAATA) operates public bus services throughout Ann Arbor and nearby Ypsilanti. Greyhound Bus Lines, Megabus, and Indian Trails Motor Coach provide bus service to and from Ann Arbor.

Passenger rail service is available to the east through Detroit and to the west through Chicago from the Amtrak Passenger Station in Ann Arbor.

Corporate and flight training service is provided by the Ann Arbor Municipal Airport, located on the south side of Ann Arbor. Willow Run Airport, 11 miles from Ann Arbor, is a cargo transportation center and airline service is available on major commercial carriers from Detroit Wayne County Metropolitan Airport, 25 miles east of the City.

Utilities

Water and sewage disposal is provided by the City of Ann Arbor Water Utilities Service Unit. Other utilities are provided by private entities. Electric power and natural gas are supplied by DTE Energy Company. AT&T is the primary wired telephone service provider for the area and cable TV service is primarily provided by Comcast.

Information Pages: Community Profile

Development

The following annexations were approved in FY14:

- Weller (2119 Victoria Circle)
- Higgins (2121 Victoria Circle)
- Anderson-Pebbles (325 Glenwood St.)

The following residential projects were approved in FY14:

- 414 Main Condominiums (414 N. Main St.)
- 401-403 N. Fourth Condominiums (401-403 N. Fourth Ave.)
- 515 Oxford Apartments Addition (515 Oxford Rd.)
- ArborBLU Apartments (624 Church St.)
- Montgomery Building Condominiums (210 S. Fourth Ave.)
- Running Fit Building Apartments (121 E. Liberty St.)
- Traverwood Apartments (2225 Traverwood)

The following non-residential projects were approved in FY14:

- 116 W. Huron Street Mixed Use Development (116-120 W. Huron St.)
- Ann Arbor Christian Reformed Church Addition (1717 Broadway St.)
- Arbor Ace Site Improvements (2105 W. Stadium Blvd.)
- Bank of Ann Arbor Headquarters Addition (125 S. Fifth Ave.)
- Belle Tire Development (590 W. Ellsworth Rd.)
- BP Gas Station Addition (402 S. Main St.)
- Briarwood Restaurants Development (700 Briarwood Circle)
- Buffalo Wild Wings Site Improvements (3150 Boardwalk Dr.)
- Collingwood Office Addition (278-280 Collingwood Dr.)
- Concordia Gymnasium Addition (4090 Geddes Rd.)
- Germain Motors Additions (2575 S. State St.)
- Glacier Hills Parking Lot Expansion (1200 Earhart Rd.)
- Hampton Inn Hotel Development (2910 Jackson Rd.)
- Honda Testing Facility Addition (3947 Research Park Dr.)
- Planet Fitness Site Improvements (2350 W. Stadium Blvd.)
- Ruth's Chris Restaurant Addition (314 S. Fourth Ave.)
- Shell Gas Station/Tim Horton's Addition (2670 Ann Arbor-Saline Rd.)
- State Street Shell Redevelopment (2991 S. State St.)
- U-Haul Moving & Storage Expansion (3655 S. State St.)

The following site plan was extended for two years in FY14:

- Burton Commons Apartments (2805 Burton Rd.)

The following projects started construction in FY14:

- Upland Green Phase 2 (1777 Plymouth)
- 618 S. Main Apartments (616 S. Main St.)
- Noodles & Co. (2245 W. Stadium)

Information Pages: Community Profile

- Blue Heron Pond (2536 W. Liberty)
- 401 N. Fourth Condominiums (401-403 S. Fourth Ave.)
- 414 Main Condominiums (414 N. Main St.)
- 2300 Traverwood Parking Lot
- Honda Testing Facility (3947 Research Park Dr)
- Hideaway Lane (2000 Traver)
- Buffalo Wild Wings (3150 Boardwalk)
- Hampton Inn (2910 Jackson)
- Germain Motors (2575 S. State)
- Belle Tire (590 W. Ellsworth Rd.)
- 278-280 Collingwood Office
- Briarwood Restaurants (720-760 Briarwood Circle)
- U-Haul Redevelopment (3655 S. State St.)
- Ann Arbor Christian Reformed Church (1717 Broadway St.)

Information Pages: Miscellaneous Community Statistics

Date of incorporation: 1851
Form of government: Council – Administrator
Permanent employees: 720

Area and Population Data:

<u>Year</u>	<u>Population</u>	<u>Area in Square Miles</u>
1950	48,251	7.3
1960	67,340	15.0
1970	100,035	23.3
1980	107,969	23.5
1990	109,592	27.0
2000	114,024	28.5
2010	113,934	28.6

Public Services (FY 2013):

Number of street lights:	7,194
Traffic signals:	158
Miles of streets:	270
Street resurfacing:	6.6 (miles)



Stadium Bridge Replacement

Information Pages: Miscellaneous Community Statistics

Fire:

Number of stations	5
Emergency responses	6,180
Inspections	1,769

Police:

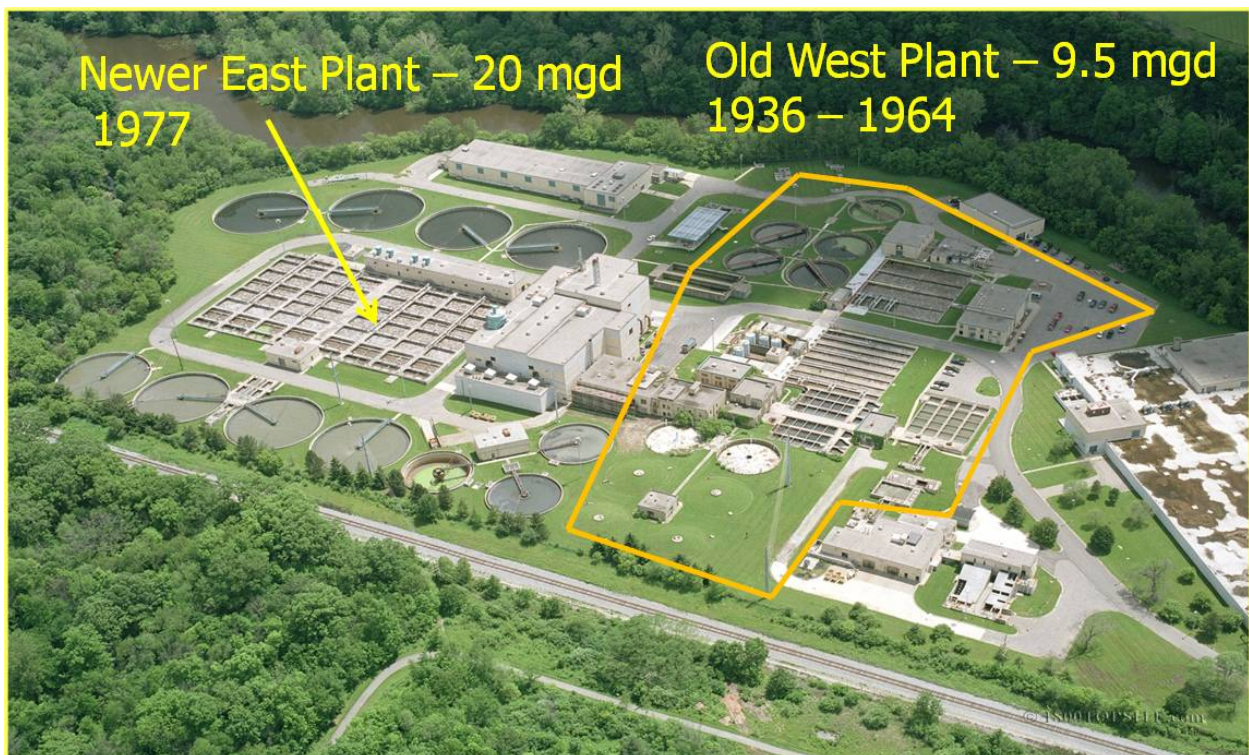
Physical arrests	2,395
Parking violations	87,898
Traffic violations	14,676

Water:

Average daily consumption	14.87 (millions of gallons)
Miles of water mains	501
Storage capacity	19,000 (thousands of gallons)

Wastewater:

Miles of sanitary sewers	369
Miles of storm sewers	264
Treatment capacity	48,000 (thousands of gallons)



Wastewater Treatment Plant Facilities
Renovations Project

Information Pages: Miscellaneous Community Statistics

Culture and recreation:

Number of parks	157
Acres of parkland	2,094.54
Playgrounds	77
Baseball/softball diamonds	34
Soccer/football fields	24
18-hole golf courses	2
Ice arenas	1 enclosed, 1 outdoor with roof
Pools	1 indoor, 3 outdoor
Senior center	1
Community centers	2
Science center	1
Farmers market	1
Canoe liveries	2

Argo Cascade



Budget Summaries

CITY GUIDING PRINCIPLES, GOALS & OBJECTIVES

The goals and objectives outlined in the City budget are used to track the progress of various programs and services, as well as a basis for future resource allocation. While drafting the FY 2015 Service Area goals and objectives, which are published in the Service Area sections of the budget, the following overall City Guiding Principles, Goals and Council Priorities were used as a guide:

City Guiding Principles

- Open and honest communication
- Integrity
- Partnership with community
- Trust
- Community and employee engagement
- Accountability
- Employee growth and enjoyment
- Teamwork
- Employee development opportunity

City Goals

1. Ensure the long-term financial health and stability of the City.
2. Deliver exemplary customer service.
3. Deliver and maintain a safe and reliable City-wide infrastructure.
4. Integrate the City's sustainability goals into planning initiatives and service delivery to support the community's people, place and potential.
5. Deliver Organizational development programs to ensure progressive, reliable and high quality services to our community.
6. Work collaboratively to deliver affordable housing opportunities and access to supportive services.

Council Priorities

In December 2013, City Council met to discuss Council priorities for the upcoming budgets. The following priorities were identified:

1. City budget and fiscal discipline
2. Community livability and quality of life
3. Public safety
4. Infrastructure maintenance and transportation in the urban core
5. Economic health
6. Affordable housing

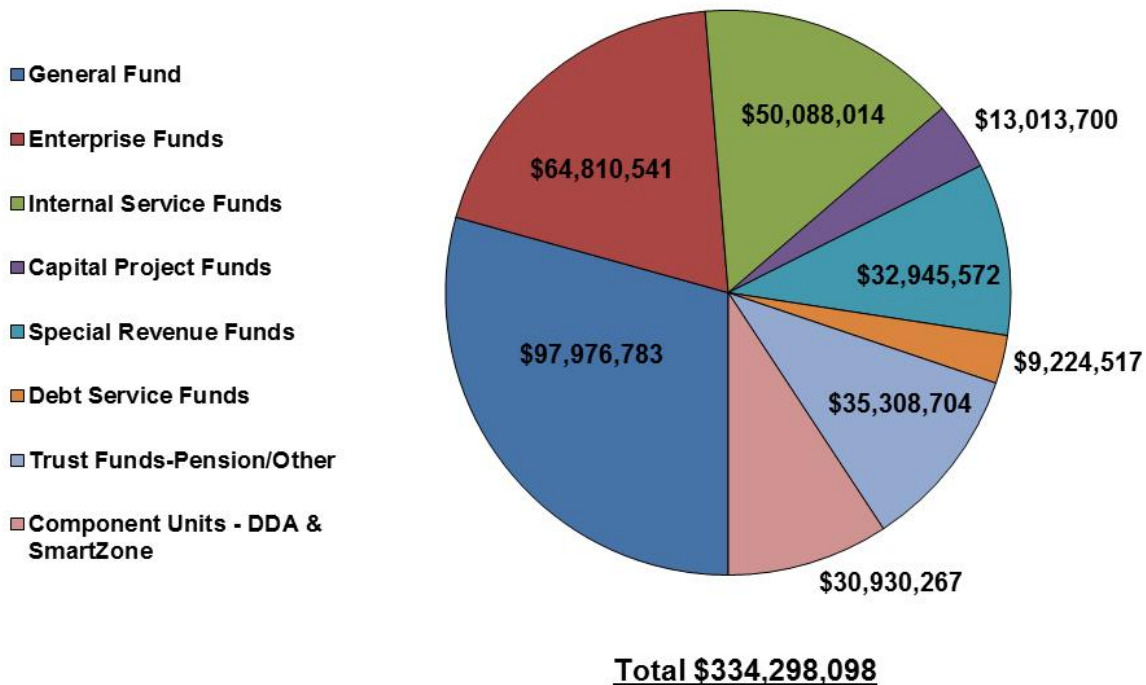
Budget Summaries

OVERVIEW OF CITY BUDGET

The City offers many services and utilizes separate funds for large areas or specialized purposes. The funds fall into three broad categories: General Fund, Enterprise Funds, and other funds dedicated for various purposes. For fiscal year 2015, the City's total expenditure budget is \$334 million. The following chart illustrates how this budget is divided by fund type. A complete summary of funds is included in the "Revenues" and "Expenditures" tabs of the proposed budget. The City's website has additional details that describe the budget process (www.a2gov.org – search for "Guide to Finance and Budget").

FY 2015 BUDGETED EXPENDITURES BY FUND TYPE

Although General Fund money may be used to supplement the needs of other funds, the reverse is usually not true. For example, money collected for park acquisition and green space may not be used for recreation programs or to pave streets. Even when money is available in other funds, it typically cannot be used for General Fund services or programs.



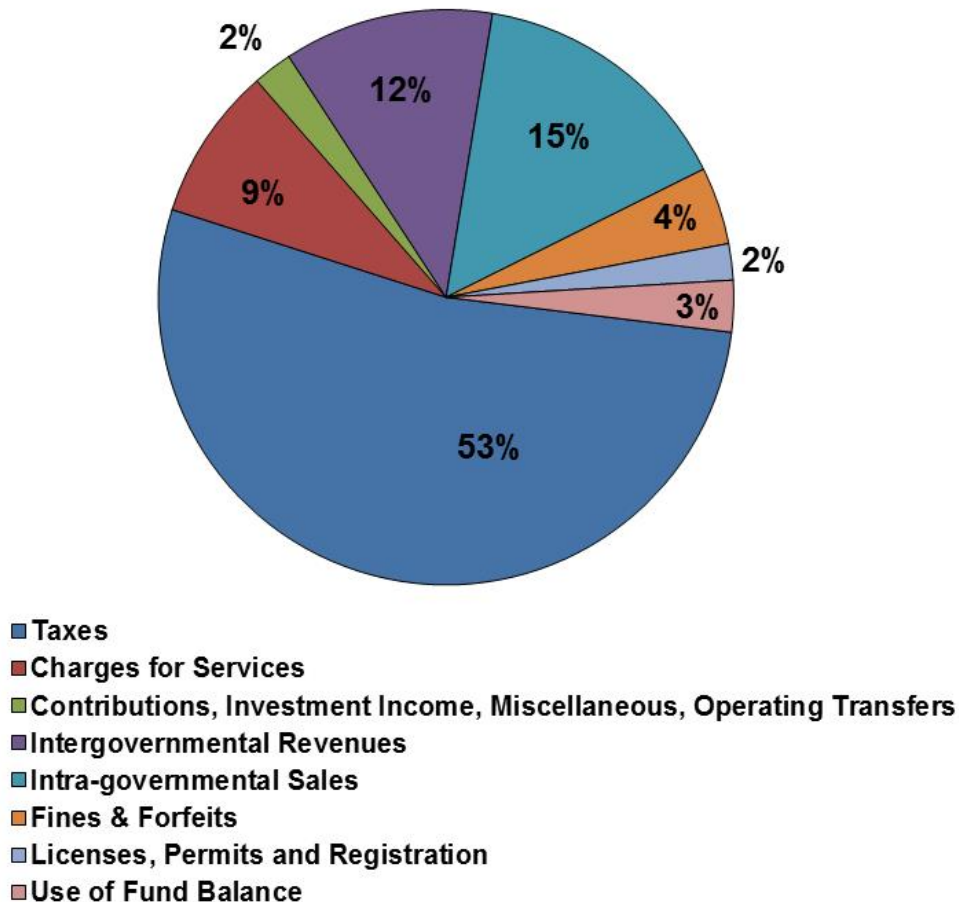
Budget Summaries

GENERAL FUND OVERVIEW

The City has been concentrating their efforts on financial planning to resolve projected revenue shortfalls in the upcoming fiscal years. As the budget is reviewed, it is important to note that the shortfall the City has been addressing is in the City's General Fund.

The City's General Fund is the largest and most visible of the City's 49 budgeted funds established for the financial administration of the City. Monies going into the General Fund come from a variety of sources such as the City's share of the property tax, intergovernmental revenues (primarily revenues from the State of Michigan), charges for services, and various other sources as indicated in the chart below:

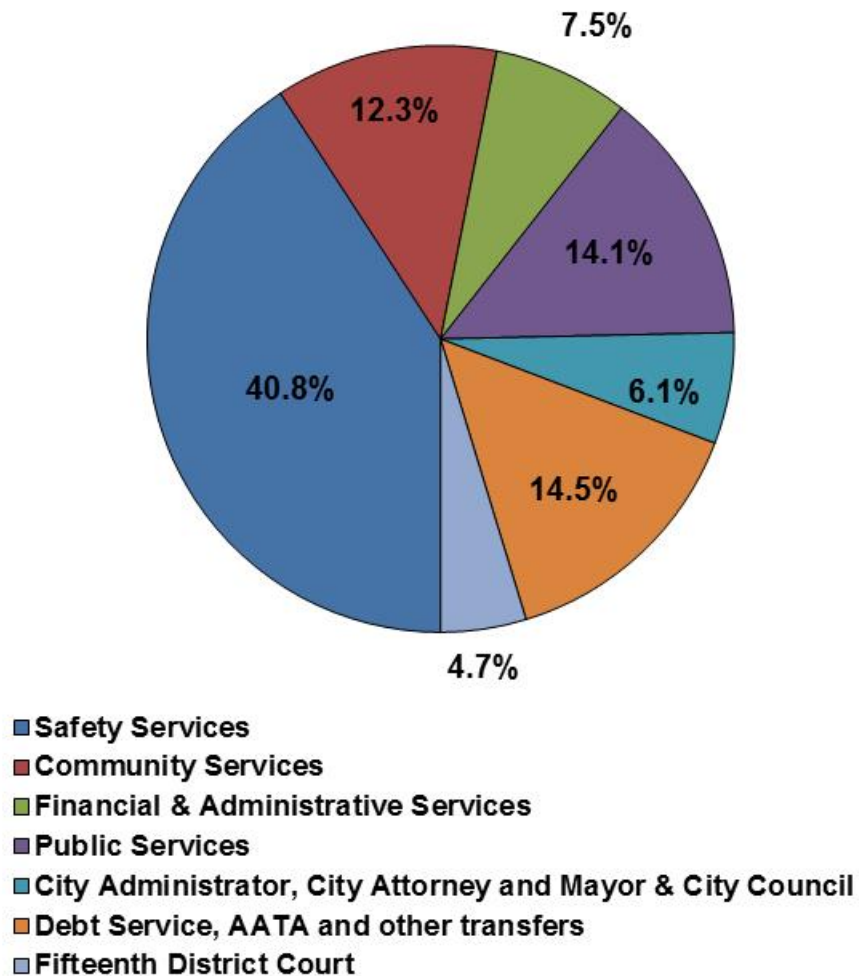
FY 2015 GENERAL FUND REVENUES



Budget Summaries

Expenditures from the General Fund go to services such as public safety (police, fire, and emergency management); recreation programs; development and planning; community development services; the City's legal and general government administration; housing and human services programs; Fifteenth District Court; and a variety of other services and programs provided by the four main Service Areas.

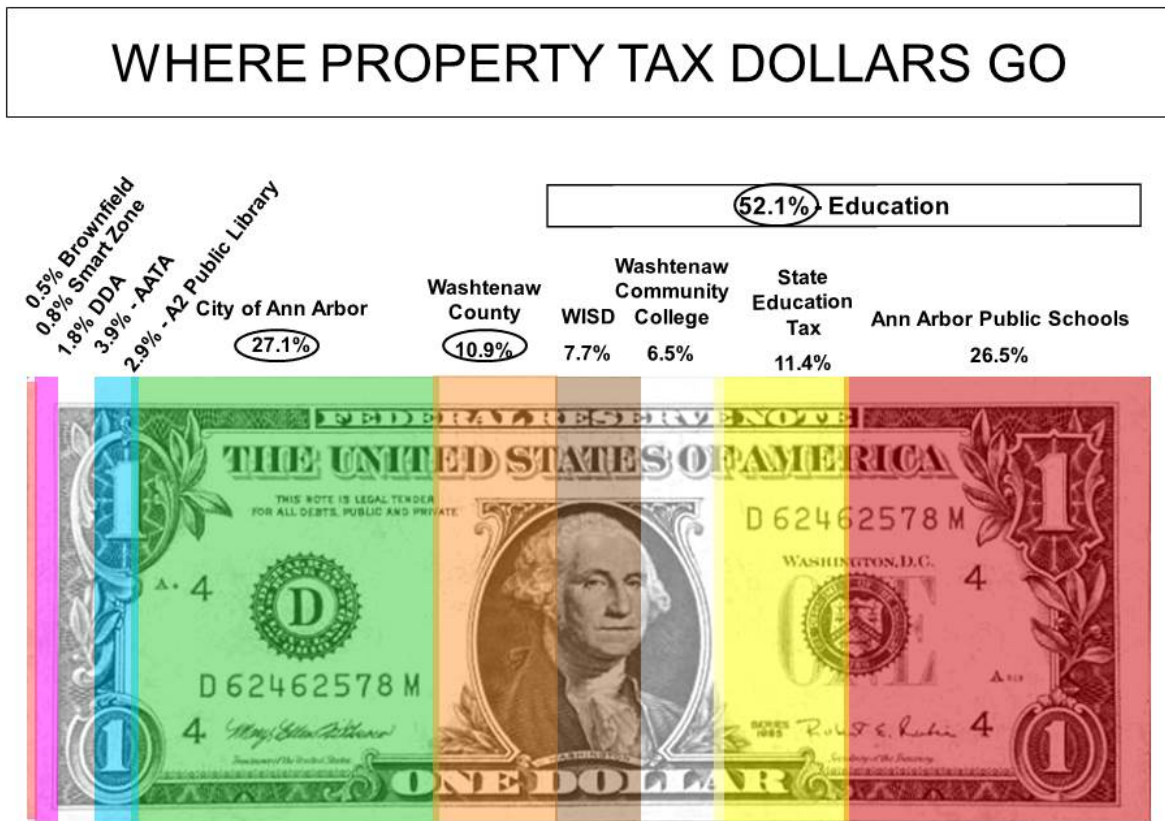
FY 2015 GENERAL FUND EXPENDITURES



Budget Summaries

PROPERTY TAXES

The largest share of General Fund revenues comes from the property taxes. Many Ann Arbor taxpayers are surprised to learn that only about \$ 0.27 of every dollar paid in property taxes goes to the City of Ann Arbor to fund vital services such as public safety. Most of the receipts from property taxes are distributed to various education agencies including the Ann Arbor Public Schools, Washtenaw Intermediate Schools, the State of Michigan, and Washtenaw Community College – about \$ 0.52 of every dollar paid. The following chart shows where the City’s property tax dollars go:

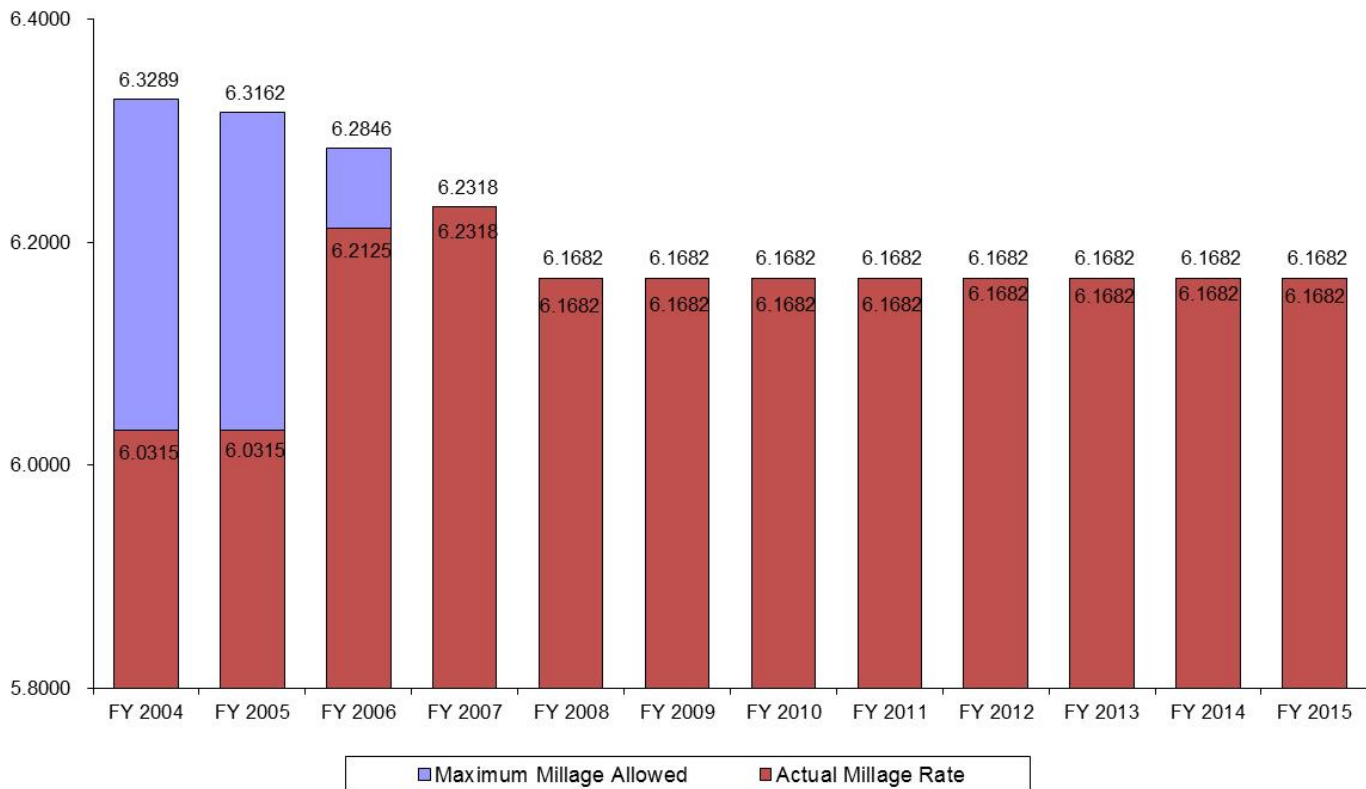


Budget Summaries

TAX REVENUES

Property taxes are a critical source of revenue for the City of Ann Arbor, as well as neighboring communities. Over the last 36 years, there have been two State of Michigan constitutional amendments – the Headlee Amendment of 1978 and Public Act 415 of 1994 (commonly known as Proposal A) – and other related statutory changes that have impacted property tax revenue for local governments. During the fiscal year 2006, the Headlee rollback started reducing the levy. The following charts and tables give a historical view of the General Levy, as well as City millage trends.

CITY MILLAGE HISTORY MAXIMUM MILLAGE ALLOWED - ACTUAL MILLAGE RATE



Budget Summaries

In addition to the General Operating millage, the City's General Fund collects money from the Employee Benefits and Ann Arbor Area Transportation Authority (AAATA) millage. The remaining millages are assessed for dedicated purposes and are used to finance the activities of other funds. The chart below showing flat millages over the past seven years demonstrates the impact of Headlee/Proposal A on the City's property tax millages.

CITY MILLAGE TRENDS

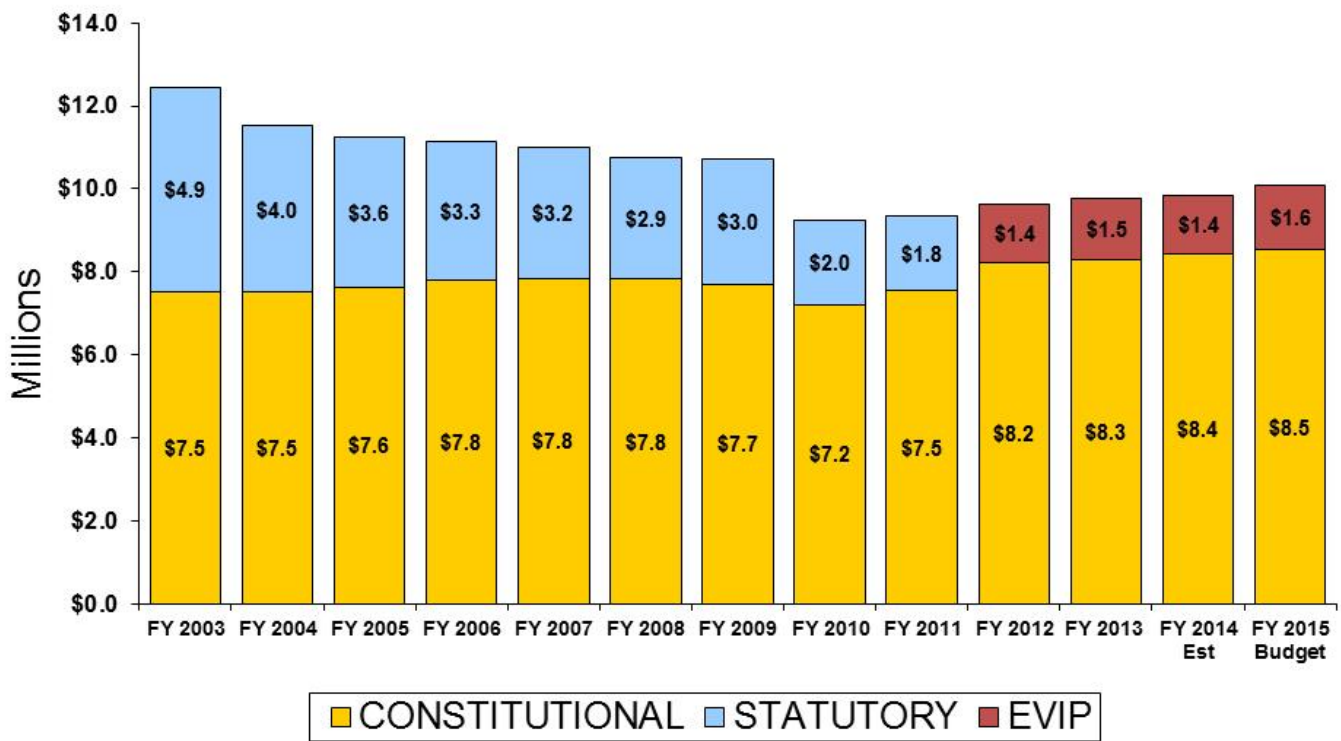
Type	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Change from Previous Year
General Operating-Actual	6.1682	6.1682	6.1682	6.1682	6.1682	6.1682	6.1682	0.0000
Employee Benefits	2.0560	2.0560	2.0560	2.0560	2.0560	2.0560	2.0560	0.0000
AAATA	2.0560	2.0560	2.0560	2.0560	2.0560	2.0560	2.0560	0.0000
Total General Fund	10.2802	10.2802	10.2802	10.2802	10.2802	10.2802	10.2802	0.0000
Street Reconstruction	1.9944	1.9944	1.9944	1.9944	2.1250	2.1250	2.1250	0.0000
Refuse Collection	2.4670	2.4670	2.4670	2.4670	2.4670	2.4670	2.4670	0.0000
Parks (combined)	1.5748	1.5748	1.5748	1.5748	1.5748	1.5779	1.5779	0.0000
Debt Service	0.4643	0.4806	0.5000	0.1496	0.1250	0.0000	0.0000	0.0000
Total City Millage	16.7807	16.7970	16.8164	16.4660	16.5720	16.4501	16.4501	0.0000

Budget Summaries

STATE SHARED REVENUE

Another major source of revenue for the City's General Fund is State-Shared revenue. This revenue sharing arrangement was created when the aforementioned Headlee Amendment removed the ability of municipalities to institute certain taxes on its residents (i.e. sales tax). To compensate communities for this loss in ability to tax, State-Shared revenue was established, which is generated from a State sales tax and apportioned to communities. The chart shows the City's recent experience with State-Shared revenue.

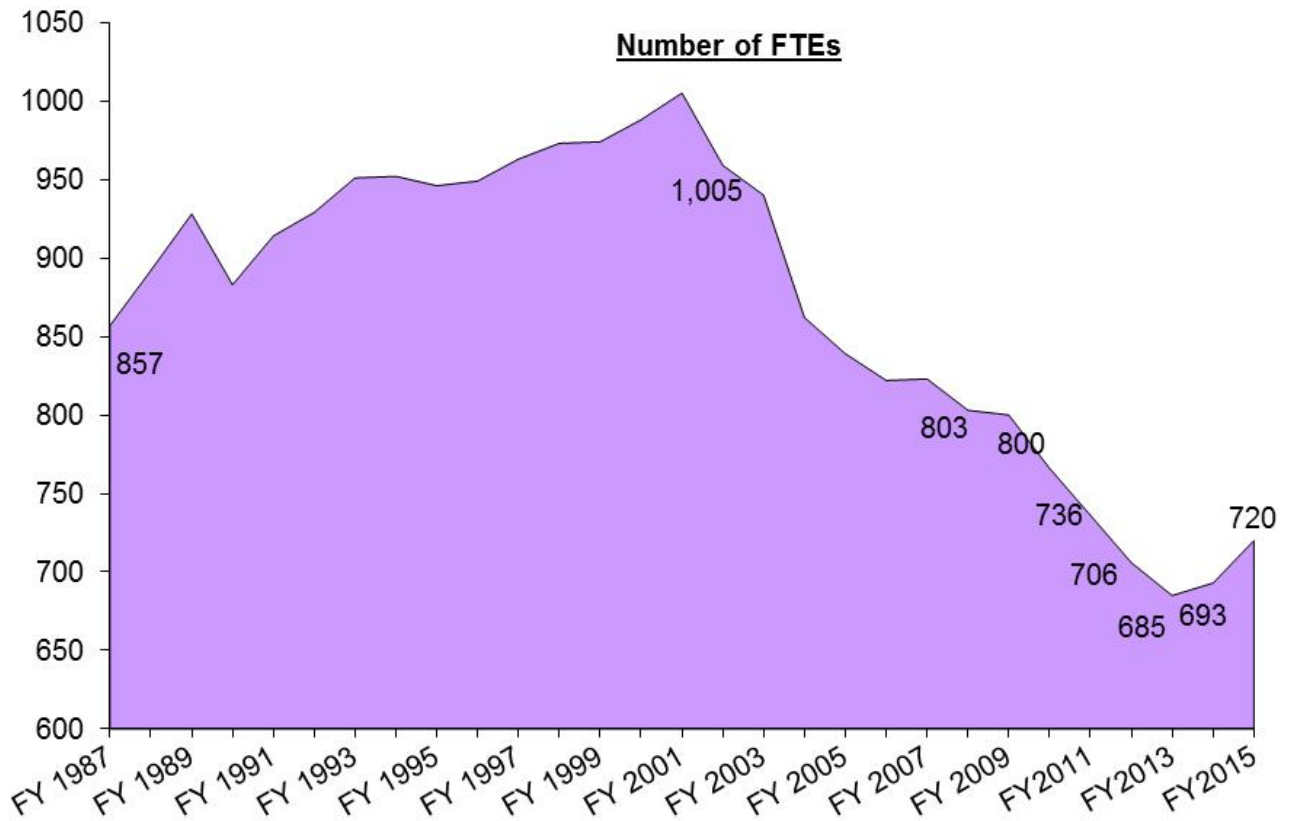
STATE-SHARED REVENUE HISTORY AND PROJECTIONS



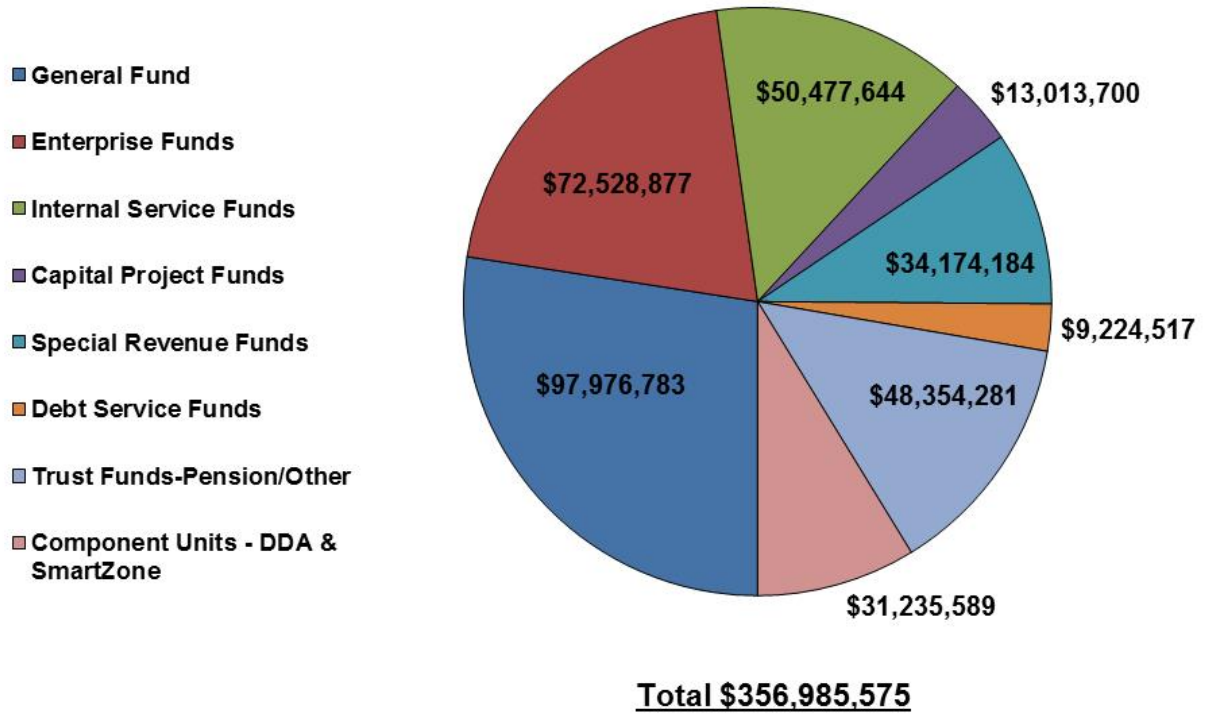
Budget Summaries

EMPLOYEE SUMMARY

Since employees and related expenditures represent the majority of the General Fund's expenditures, the City began taking steps in fiscal year 2001 to reduce its full-time equivalent (FTE) employee staffing. Without significantly impacting the level of service provided, the City has been able to achieve the reductions; through a combination of not filling vacancies, strategically deploying existing personnel, early retirement programs offered in fiscal years 2001, 2002 and 2009, and lay-offs. In FY 2015, FTEs have increased to include 22.0 FTEs for the Ann Arbor Housing Commission as well as 5.0 additional FTEs in Safety Services and Planning & Development.



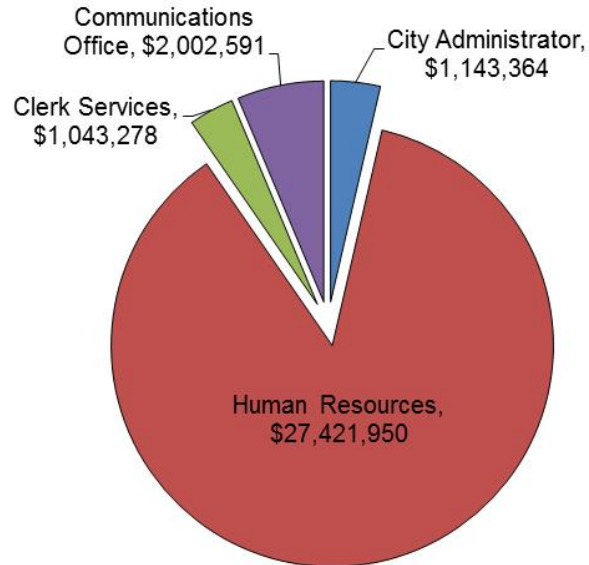
FY 2015 Budgeted Revenues by Fund Type



FY 2015 Expenditures – All Funds

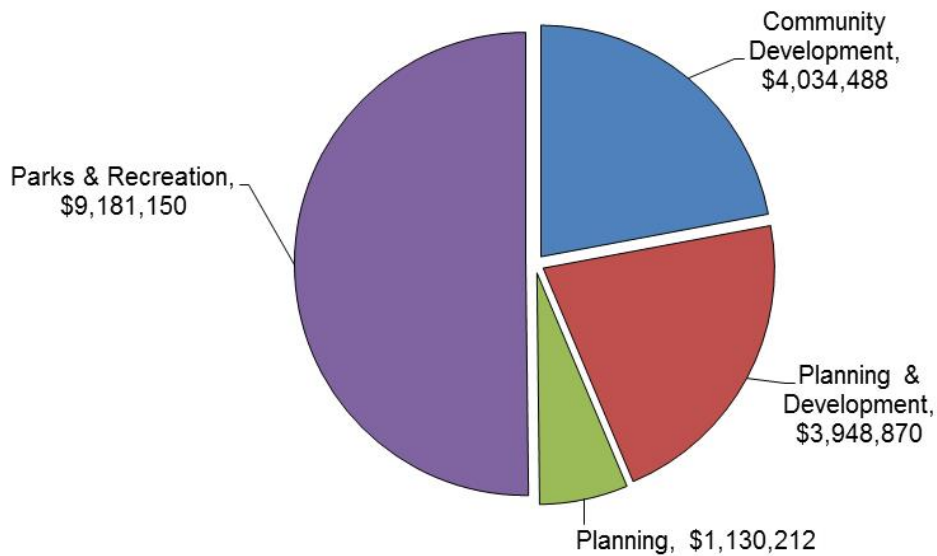
FY 2015 City Administrator Expenditures

Total \$31,611,183



FY 2015 Community Services Expenditures

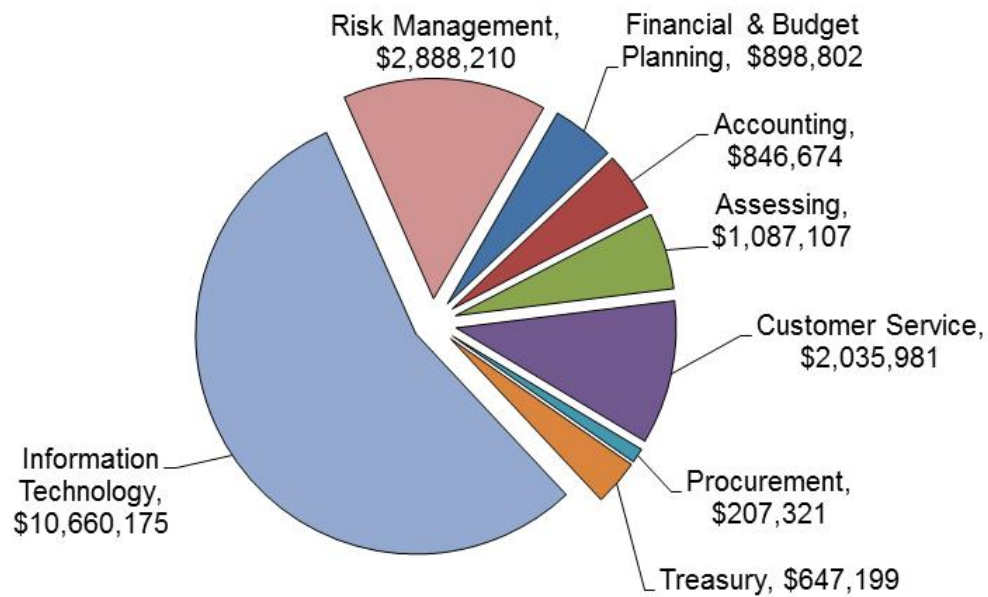
Total \$18,294,720



Budget Summaries

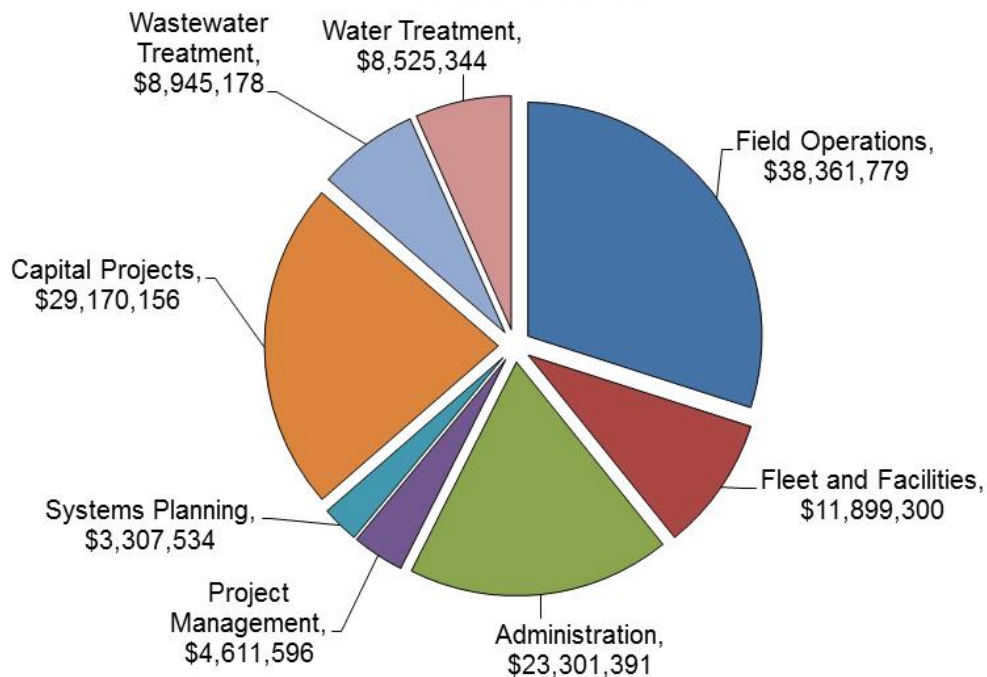
FY 2015 Financial & Administrative Services Expenditures

Total \$19,271,469



FY 2015 Public Services Expenditures

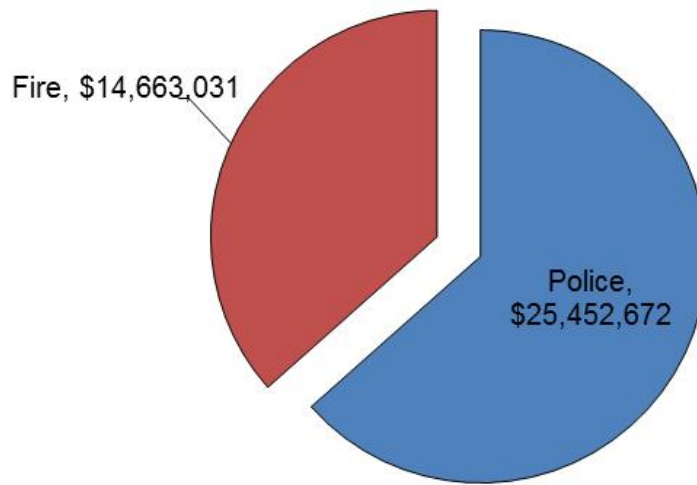
Total \$128,122,278



Budget Summaries

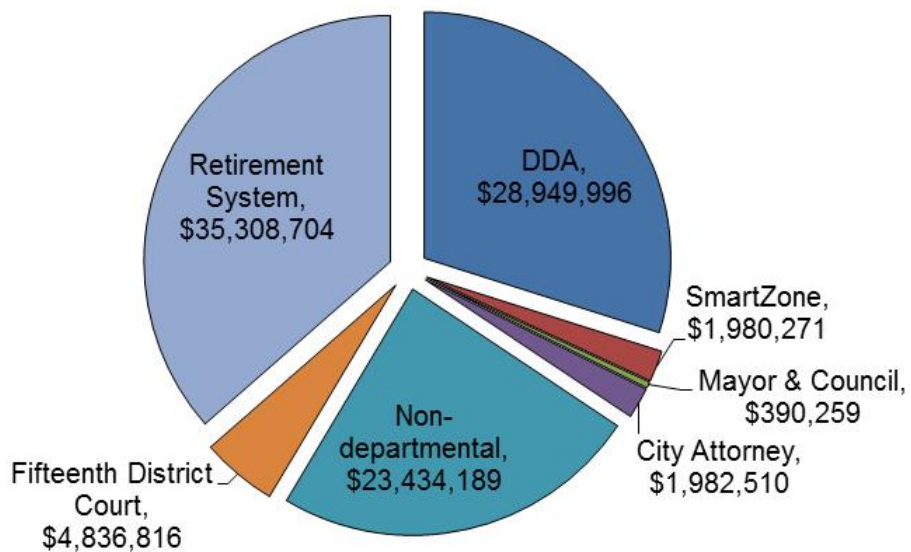
FY 2015 Safety Services Expenditures

Total \$40,115,703



FY 2015 Other Services Expenditures

Total \$96,882,745



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**GENERAL GOVERNMENTAL FUND TYPES
ANALYSIS OF FUND BALANCES**

<u>Fund Balance June 30, 2013</u>	<u>FY 2014 Forecasted Revenues</u>	<u>FY 2014 Forecasted Expenditures</u>	<u>Forecasted Fund Balance June 30, 2014</u>	<u>Fund</u>	<u>FY 2015 Approved Revenues</u>	<u>FY 2015 Approved Expenditures</u>	<u>Approved Use of Fund Balance</u>	<u>Projected Fund Balance June 30, 2015</u>
16,119,093	82,139,854	84,976,936	13,282,011	<u>General Fund</u>	97,976,783	97,976,783	2,640,105	10,641,906
				<u>Special Revenue Funds</u>				
8,713,032	2,415,495	1,545,105	9,583,422	2004 Open Space and Parkland Preservation	2,429,200	1,434,079	-	10,578,543
524,448	102,500	259,000	367,948	Affordable Housing	102,200	100,000	-	370,148
213,476	184,526	363,002	35,000	Alternative Transportation	399,673	399,673	35,000	-
6,744	4,000	4,000	6,744	Special Assistance	4,000	4,000	-	6,744
1,554,199	14,000	40,010	1,528,189	Art in Public Places	13,333	-	-	1,541,522
110,620	5,284	1,789	114,115	Bandemer Property	5,232	1,834	-	117,513
76,287	2,885	-	79,172	Cemetery Perpetual Care	724	-	-	79,896
4,858,892	1,979,801	2,171,512	4,667,181	Community Television Network	2,005,763	2,002,591	-	4,670,353
3,947,221	2,072,300	2,456,022	3,563,499	Construction Code Fund	2,590,308	2,567,356	623,008	2,963,443
4,366	225,000	225,000	4,366	Court Facilities	225,000	225,000	-	4,366
234,961	1,000	137,000	98,961	Drug Enforcement	46,000	46,000	45,000	53,961
1,149,117	12,405	791,138	370,384	Energy Projects	323,542	323,542	317,792	52,592
324,285	1,000	138,000	187,285	Federal Equitable Sharing Forfeitures	47,000	47,000	46,000	141,285
-	9,319	9,319	-	Homeland Security	-	-	-	-
3,466	100	100	3,466	Local Forfeiture	100	100	-	3,466
297	34,023	34,023	297	Local Law Enforcement Block Grant	-	-	-	297
3,635,248	1,864,067	2,238,612	3,260,703	Local Streets	1,912,045	1,912,045	39,631	3,221,072
1,034,134	2,523,874	3,214,037	343,971	Major Grant Programs	-	-	-	343,971
10,125,462	6,959,501	7,180,926	9,904,037	Major Streets	7,225,276	7,225,276	141,079	9,762,958
1,569,640	362,908	258,713	1,673,835	Metro Expansion	349,294	263,170	-	1,759,959
57,525	20,800	50,800	27,525	Michigan Justice Training	40,700	40,700	20,000	7,525
643,071	5,000	10,000	638,071	Open Space Endowment	10,000	10,000	5,500	632,571
3,164,700	5,153,216	7,781,651	536,265	Parks Maintenance & Capital Improvement	5,338,954	5,305,023	108,813	461,383
502,374	575,048	833,921	243,501	Parks Memorials & Contributions	98,625	37,568	-	304,558
736,869	7,000	-	743,869	Police and Fire Relief	6,600	-	-	750,469
60,275	-	-	60,275	Sidewalk Improvement	-	-	-	60,275
17,955,709	10,230,892	14,260,597	13,926,004	Street Repair Millage	10,937,699	10,937,699	620,287	13,305,717
				<u>Trust Funds</u>				
2,161,482	30,062	55,062	2,136,482	Elizabeth R. Dean	62,916	62,916	35,000	2,101,482
427,911,656	24,075,729	34,844,628	417,142,757	Employees' Retirement System	34,849,470	34,849,470	9,011,985	408,130,772
106,686,169	12,269,026	458,948	118,496,247	VEBA Trust	13,504,811	459,234	-	131,541,824

<u>Fund Balance June 30, 2013</u>	<u>FY 2014 Forecasted Revenues</u>	<u>FY 2014 Forecasted Expenditures</u>	<u>Forecasted Fund Balance June 30, 2014</u>	<u>Fund</u>	<u>FY 2015 Approved Revenues</u>	<u>FY 2015 Approved Expenditures</u>	<u>Approved Use of Fund Balance</u>	<u>Projected Fund Balance June 30, 2015</u>
				<u>General Debt Service</u>				
397,252	9,113,422	9,146,422	364,252	General Debt Service	9,173,042	9,173,042	16,000	348,252
850,130	12,000	175,035	687,095	Special Assessment General Debt	51,475	51,475	40,475	646,620
				<u>Component Units</u>				
1,967,096	4,465,318	5,925,852	506,562	Downtown Development Authority	4,803,009	4,588,548	-	721,023
4,297,234	19,453,615	21,087,280	2,663,569	DDA Parking System	20,912,369	20,912,369	1,497,449	1,166,120
697,423	402,231	702,000	397,654	DDA Housing	377,000	377,000	174,258	223,396
1,149,495	4,403,131	2,326,270	3,226,356	DDA Parking Maintenance	3,072,079	3,072,079	937,539	2,288,817
649,505	2,028,085	1,814,892	862,698	SmartZone LDFA	2,071,132	1,980,271	-	953,559
				<u>Capital Projects Funds</u>				
224,663	1,075,000	1,075,000	224,663	General Capital Improvements	893,000	893,000	-	224,663

**ENTERPRISE AND INTERNAL SERVICE FUND TYPES
ANALYSIS OF FUND EQUITY**

<u>Net Assets June 30, 2013</u>	<u>FY 2014 Forecasted Revenues</u>	<u>FY 2014 Forecasted Expenditures</u>	<u>Forecasted Net Assets June 30, 2014</u>	<u>Fund</u>	<u>FY 2015 Approved Revenues</u>	<u>FY 2015 Approved Expenditures</u>	<u>Approved Use of Fund Balance</u>	<u>Projected Net Assets June 30, 2015</u>
				<u>Intergovernmental Service Funds</u>				
2,056,173	1,402,013	1,394,203	2,063,983	Central Stores	1,412,190	1,412,190	-	2,063,983
15,457,202	7,655,394	7,732,282	15,380,314	Fleet Services	7,838,301	7,613,224	-	15,605,391
6,330,463	6,309,288	8,562,521	4,077,230	Information Technology	7,476,817	7,312,264	1,176,343	3,065,440
8,258,072	26,545,726	27,594,891	7,208,907	Risk Fund	28,755,869	28,755,869	974,127	6,234,780
291,132	427,643	422,719	296,056	Wheeler Center	436,695	436,695	-	296,056
5,690,871	4,308,998	4,308,998	5,690,871	Project Management	4,557,772	4,557,772	-	5,690,871
				<u>Enterprise Funds</u>				
1,620,556	856,007	843,274	1,633,289	Airport	869,404	834,491	-	1,668,202
714,651	175,398	224,207	665,842	Market (to be closed to the General Fund)	-	-	-	665,842
111,158,975	23,242,129	21,395,552	113,005,552	Sewage Disposal System	24,015,642	21,408,961	-	115,612,233
27,433,040	15,007,279	14,471,662	27,968,657	Solid Waste	14,669,028	14,669,028	21,871	27,946,786
16,038,248	6,231,847	5,434,821	16,835,274	Stormwater Sewer System	7,604,836	7,144,742	-	17,295,368
81,394,246	24,961,319	20,676,397	85,679,168	Water Supply System	25,369,967	20,753,319	-	90,295,816

ANALYSIS OF NET OPERATING FUNDS AVAILABLE*

<u>Net Operating Funds Available June 30, 2013</u>	<u>FY 2014 Forecasted Revenues</u>	<u>FY 2014 Forecasted Expenditures</u>	<u>Forecasted Net Operating Funds Available June 30, 2014</u>	<u>Fund</u>	<u>FY 2015 Approved Revenues</u>	<u>FY 2015 Approved Expenditures</u>	<u>Approved Use of Fund Balance</u>	<u>Projected Net Operating Funds Available June 30, 2015</u>
<u>Intergovernmental Service Funds</u>								
1,579,951	1,402,013	1,394,203	1,587,761	Central Stores	1,412,190	1,412,190	-	1,587,761
8,410,965	7,655,394	7,732,282	8,334,077	Fleet Services	7,838,301	7,613,224	-	8,559,154
5,194,666	6,309,288	8,562,521	2,941,433	Information Technology	7,476,817	7,312,264	1,176,343	1,929,643
12,599,351	26,545,726	27,594,891	11,550,186	Risk Fund	28,755,869	28,755,869	974,127	10,576,059
291,132	427,643	422,719	296,056	Wheeler Center	436,695	436,695	-	296,056
5,847,845	4,308,998	4,308,998	5,847,845	Project Management	4,557,772	4,557,772	-	5,847,845
<u>Enterprise Funds</u>								
507,907	856,007	843,274	520,640	Airport	869,404	834,491	-	555,553
487,064	175,398	224,207	438,255	Market (to be closed to the General Fund)	-	-	-	438,255
29,059,883	23,242,129	21,395,552	30,906,460	Sewage Disposal System	24,015,642	21,408,961	-	33,513,141
14,245,211	15,007,279	14,471,662	14,780,828	Solid Waste	14,669,028	14,669,028	21,871	14,758,957
6,367,211	6,231,847	5,434,821	7,164,237	Stormwater Sewer System	7,604,836	7,144,742	-	7,624,331
23,803,966	24,961,319	20,676,397	28,088,888	Water Supply System	25,369,967	20,753,319	-	32,705,536

*Net Operating Funds Available for Enterprise and Internal Service Funds: Current Assets, less Non-liquid Assets (i.e. inventories, long-term receivables, etc.), less Current Liabilities. This is a close equivalent to the Governmental Funds' Fund Balance.

Description of Revenue Categories

TAXES

Taxes represent Property Taxes that are levied upon real and personal property of the City. Also included in this category are payments in lieu of taxes and penalties and interest on delinquent taxes. Property taxes represent 25% of the City's revenues. Taxes are based on the taxable value of all taxable property as of January 1 of the calendar year times the applicable millage rate. Other amounts are forecasted on the basis of projected values of the underlying property and past history for penalties using trend analysis. In Michigan, property tax revenue growth is restricted by Proposal A and the Headlee Amendment.

LICENSES, PERMITS & REGISTRATIONS

The major sources of revenue in this category are derived from various permit fees issued for building and trades and represent 2% of the City's revenues. Also included are the various permits and licenses issued through the Clerk's office and fees associated with the services of the Planning and Development Unit. These revenues are projected for the Clerk's office on the basis of the history and any adjustments to fees. The planning fees take into account economic projections and interest expressed in future developments. Building permits are forecasted using information from Planning and Development on planned developments and economic forecasts on new construction.

INTERGOVERNMENTAL REVENUES

STATE-SHARED REVENUE

This category accounts for revenues received from other units of government. The major portion of this source is State-Shared sales and income taxes. Intergovernmental revenues contribute 5% of the City's revenue, of which approximately one-half represents State-Shared revenue. These revenues are forecasted on the basis of data supplied from the State of Michigan for State-Shared sales and income tax and historical trends for other revenues. Due to increasing budget pressures at the State level, local units of government are experiencing a decreasing revenue trend.

GRANTS

Most federal or state grants are accounted for in separate funds; however, occasionally it is appropriate to reflect grant revenues which are received as reimbursement for expenditures incurred by General Fund service units. Grants represent less than 1% of City revenues. These are based on grants that have been awarded or are expected to be awarded in the coming fiscal year.

Description of Revenue Categories

CHARGES FOR SERVICES

The major sources of revenue in this category represent 41% of City revenues and are described in more detail below.

POLICE & FIRE

These accounts include revenues for services performed by the City. The principal sources of revenues are for providing police services to the University of Michigan, or security services to local high schools. Another major revenue source in this category is payment from the State of Michigan for fire protection services. The police services are forecasted using the upcoming years football schedule and changes to the general level of service that the University and public schools have requested. The fire protection services are forecasted based on the current year's fire services expenditures and expected change in state owned property in the City, which are used in calculating the level of funding.

MUNICIPAL SERVICES

Enterprise funds and other agencies receive a variety of services from the General Fund. The services provided include revenue collection, accounting, payroll, purchasing and general supervision. These indirect costs are allocated to the user service areas through the municipal service charge. This number is set by an outside consultant engaged to perform a cost allocation study.

WORK PERFORMED

This category includes various municipal services provided to residents for such services as special inspecting and weed cutting.

RECREATION CHARGES

This category includes the accounts which record the various user fees associated with recreational facilities such as swimming pools, canoe liveries and ice-skating rinks. These fees are based on projected attendance for the period during which the facility is open times the user fees adjusted for any rate increases and closing of facilities for rehabilitation.

CEMETERY

This category includes revenue from the sale of lots and burial permits. These numbers have remained stable and are only adjusted for changes in rates.

Description of Revenue Categories

LANDFILL

This category includes special services provided for disposal of materials at the City landfill. These revenues are forecasted on the basis of expected levels of service adjusting for changes in fees and new services.

ENTERPRISE SALES

This category includes the sale and/or rental income associated with the various enterprise funds. The major source of income is the sale of water and sewer services. The revenues for the Water and Wastewater systems are based on expected water sales as adjusted for new customers being added through construction or annexations, significant changes in weather patterns and changes in rates. The Stormwater system rates are based on the existing land uses adjusted for expected changes, new annexations and changes in rates. The Recreation Facilities' revenues are forecasted in the same manner as the Recreation Charges. The Airport and Market revenues are only impacted when there is a change in rates or level of service to be provided.

SPECIAL ASSESSMENTS

Special Assessments are assessed against the property owner for public improvements made that benefits the property owner. These numbers are based on the actual assessments to be levied in the next fiscal year.

FINES & FORFEITS

Fines associated with the enforcement of parking regulations constitute nearly half of this revenue source. The rest of this revenue category is collected through various fines assessed by the Fifteenth District Court. Much of this revenue comes from moving traffic violations, delinquent parking tickets and other City ordinance violations. This represents about 1% of the City's revenues. The expected revenues are forecasted based on changes in fines and the volume of tickets anticipated.

INVESTMENT INCOME

Investment earnings are derived by the placing of excess funds in approved investments until needed and represents about 6% of the City's revenues. The investment earnings are forecasted on the basis of expected investable funds times an average of expected investment rates based on the economic outlook.

MISCELLANEOUS

This category accounts for revenues, which do not fit into other categories and includes rentals, sale of property and equipment and other miscellaneous revenues. These

Description of Revenue Categories

revenues are generally stable from year to year with adjustments being made in special circumstances. This category represents less than 1% of the City's revenues.

PRIOR YEAR SURPLUS

Prior Year Surplus represents the use of surplus funds from previous years' budgets and represents 5% of the City's revenues. This is used only during times in which revenue growth temporarily increases at a rate less than expenditures to avoid a reduction in services. At other times, fund balances are increased so that specific projects can be paid for in the future without having to borrow the funds.

OPERATING TRANSFERS

The majority of the transfers in this revenue category are reimbursements for fringe benefit costs. The exceptions to this are project and utility credits, which are reimbursements for engineering costs on construction projects. The project credit is based on expected construction activity on City projects. Operating transfers represent 5% of the City's revenues.

CONTRIBUTIONS

This represents donations that the City receives from the public for various purposes. The level of contributions remains constant from year to year with occasional windfalls that are hard to forecast. This category represents less than 1% of the City's revenues.

SALE OF BONDS

This represents revenues received from bond proceeds for capital projects and represents 3% of the City's revenues. Revenues are determined based on approved projects from the City's Capital Improvement Plan.

INTRA-GOVERNMENTAL SALES

Services provided to other funds, which are directly billed are recorded as revenues. These services include equipment maintenance, central duplicating and office supplies. These numbers are based on the level of service being rendered and the expected cost to provide the service, which determines the expected revenues for the year. This category represents 7% of City revenues.

FY 2015 All Funds Revenue Analysis by Service Area

	Total Revenues	Mayor & Council	City Attorney	City Administrator	Community Services	Financial Services	Public Services	Safety Services	15th District Court	Non-departmental	Other
0001 DDA/HOUSING FUND	377,000										377,000
0002 ENERGY PROJECTS	323,542						323,542				
0003 DOWNTOWN DEVELOPMENT AUTHORITY	4,803,009										4,803,009
0009 SMART ZONE LOCAL DEVELOPMENT FINANCING AUTHORITY	2,071,132										2,071,132
0010 GENERAL	97,976,783		150,000	225,000	6,246,757	69,263,392	490,900	3,407,965	2,254,750	15,938,019	
0011 CENTRAL STORES	1,412,190						1,412,190				
0012 FLEET SERVICES	7,838,301						7,838,301				
0014 INFORMATION TECHNOLOGY	7,476,817					7,476,817					
0016 COMMUNITY TELEVISION NETWORK	2,005,763			2,005,763							
0021 MAJOR STREET	7,225,276						7,225,276				
0022 LOCAL STREET	1,912,045						1,912,045				
0023 COURT FACILITIES	225,000								225,000		
0024 OPEN SPACE & PARKLAND PRESERVATION	2,429,200				2,429,200						
0025 BANDEMER PROPERTY	5,232					5,232					
0026 CONSTRUCTION CODE FUND	2,590,308				2,590,308						
0027 DRUG ENFORCEMENT	46,000							46,000			
0028 FEDERAL EQUITABLE SHARING	47,000							47,000			
0033 DDA PARKING MAINTENANCE	3,072,079										3,072,079
0034 PARKS MEMORIALS & CONTRIBUTIONS	98,625				98,625						
0035 GENERAL DEBT SERVICE	9,173,042					2,000				9,171,042	
0036 METRO EXPANSION	349,294						349,294				
0038 ANN ARBOR ASSISTANCE	4,000				4,000						
0041 OPEN SPACE ENDOWMENT	10,000				10,000						
0042 WATER SUPPLY SYSTEM	25,369,967					23,625,590	1,744,377				
0043 SEWAGE DISPOSAL SYSTEM	24,015,642					23,877,764	137,878				
0048 AIRPORT	869,404						869,404				
0049 PROJECT MANAGEMENT	4,557,772						4,557,772				
0052 VEBA TRUST	13,504,811										13,504,811
0053 POLICE AND FIRE RELIEF	6,600							6,600			
0054 CEMETERY PERPETUAL CARE	724						724				
0055 ELIZABETH R DEAN TRUST	62,916						62,916				
0056 ART IN PUBLIC PLACES	13,333						13,333				
0057 RISK FUND	28,755,869					28,755,869					
0058 WHEELER CENTER	436,695						436,695				

FY 2015 All Funds Revenue Analysis by Service Area

	Total Revenues	Mayor & Council	City Attorney	City Administrator	Community Services	Financial Services	Public Services	Safety Services	15th District Court	Non-departmental	Other
0059 EMPLOYEES RETIREMENT SYSTEM	34,849,470										34,849,470
0060 GENERAL DEBT /SPECIAL ASSESSMENTS	51,475					11,000				40,475	
0061 ALTERNATIVE TRANSPORTATION	399,673						399,673				
0062 STREET REPAIR MILLAGE	10,937,699						10,937,699				
0063 DDA PARKING SYSTEM	20,912,369										20,912,369
0064 MICHIGAN JUSTICE TRAINING	40,700							40,700			
0069 STORMWATER SEWER SYSTEM	7,604,836					6,426,421	1,178,415				
0070 AFFORDABLE HOUSING	102,200				102,200						
0071 PARK MAINTENANCE & CAPITAL IMPROVEMENTS	5,338,954				2,128,075		3,210,879				
0072 SOLID WASTE FUND	14,669,028						14,669,028				
0073 LOCAL FORFEITURE	100							100			
0082 STORMWATER BOND	3,095,700						3,095,700				
0088 SEWER BOND	4,925,000						4,925,000				
0089 WATER BOND	4,100,000						4,100,000				
00CP GENERAL CAPITAL FUND	893,000						893,000				
	\$ 356,985,575		\$150,000	\$2,230,763	\$13,614,397	\$159,438,853	\$70,784,041	\$3,548,365	\$2,479,750	\$25,149,536	\$79,589,870

Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015	
General	GENERAL						
	CHARGES FOR SERVICES	8,800,394	7,163,448	8,695,380	8,497,588	8,471,896	
	CONTRIBUTIONS	1,545	-	1,000	11,188	1,000	
	FINES & FORFEITS	4,224,044	4,194,751	4,299,977	4,244,575	4,275,400	
	INTERGOVERNMENTAL REVENUES	11,720,756	11,779,693	11,299,456	11,384,121	11,569,609	
	INTRAGOVERNMENTAL SALES	2,927,246	2,982,036	3,498,455	3,498,455	14,785,418	
	INVESTMENT INCOME	428,493	363,449	289,253	289,253	282,343	
	LICENSES, PERMITS & REGISTRATIONS	1,270,418	1,300,156	1,534,200	1,534,200	2,056,200	
	MISCELLANEOUS REVENUE	1,048,035	1,080,699	4,278,242	734,931	716,108	
	OPERATING TRANSFERS IN	1,060,889	1,148,853	1,153,674	1,151,489	1,181,260	
	PRIOR YEAR SURPLUS	-	-	2,938,521	-	2,640,105	
	TAXES	48,909,581	49,380,189	50,794,023	50,794,054	51,997,444	
	Total		<u>\$ 80,391,401</u>	<u>\$ 79,393,273</u>	<u>\$ 88,782,181</u>	<u>\$ 82,139,854</u>	<u>\$ 97,976,783</u>
	Debt Service	GENERAL DEBT SERVICE					
		CHARGES FOR SERVICES	3,695,472	3,700,191	4,286,829	4,286,829	4,337,026
CONTRIBUTIONS		-	-	-	-	-	
INVESTMENT INCOME		9,136	5,949	2,000	2,000	2,000	
MISCELLANEOUS REVENUE		621	-	-	-	-	
OPERATING TRANSFERS IN		4,599,063	4,831,969	8,324,593	4,824,593	4,818,016	
PRIOR YEAR SURPLUS		-	-	33,000	-	16,000	
SALE OF BONDS		2,703,375	-	-	-	-	
TAXES		668,745	569,490	-	-	-	
Total			<u>\$ 11,676,413</u>	<u>\$ 9,107,599</u>	<u>\$ 12,646,422</u>	<u>\$ 9,113,422</u>	<u>\$ 9,173,042</u>
	GENERAL DEBT/SPECIAL ASSESSMENT						
CHARGES FOR SERVICES	18,609	33,380	-	-	-		
INVESTMENT INCOME	22,845	15,635	12,000	12,000	11,000		
PRIOR YEAR SURPLUS	-	-	163,035	-	40,475		
TAXES	442	433	-	-	-		
Total		<u>\$ 41,895</u>	<u>\$ 49,448</u>	<u>\$ 175,035</u>	<u>\$ 12,000</u>	<u>\$ 51,475</u>	
Enterprise	WATER SUPPLY SYSTEM						
	CHARGES FOR SERVICES	21,944,353	23,711,876	22,841,497	23,011,726	23,633,590	
	CONTRIBUTIONS	-	149,621	-	-	-	
	INTERGOVERNMENTAL REVENUES	1,213,500	3,683,584	112,500	-	-	
	INVESTMENT INCOME	389,584	446,155	324,345	324,345	308,900	
	MISCELLANEOUS REVENUE	67,816	49,074	3,000	226,200	3,000	
	OPERATING TRANSFERS IN	1,499,847	2,043,820	1,391,198	1,391,198	1,424,477	
	PRIOR YEAR SURPLUS	-	-	752,417	-	-	
	TAXES	2,330	8,741	-	7,850	-	
	Total		<u>\$ 25,117,430</u>	<u>\$ 30,092,871</u>	<u>\$ 25,424,957</u>	<u>\$ 24,961,319</u>	<u>\$ 25,369,967</u>
		WATER PENDING BOND SERIES					
	INVESTMENT INCOME	(6,915)	(6,895)	-	-	-	
	SALE OF BONDS	-	-	5,381,617	8,600,000	4,100,000	
	Total		<u>\$ (6,915)</u>	<u>\$ (6,895)</u>	<u>\$ 5,381,617</u>	<u>\$ 8,600,000</u>	<u>\$ 4,100,000</u>
		SEWAGE DISPOSAL SYSTEM					
	CHARGES FOR SERVICES	21,092,939	21,440,646	22,699,865	22,956,711	23,889,264	
	INTERGOVERNMENTAL REVENUES	-	1,088,842	-	-	-	
	INVESTMENT INCOME	200,541	211,768	132,697	132,697	126,378	
MISCELLANEOUS REVENUE	29,269	(521,474)	-	150,221	-		
OPERATING TRANSFERS IN	-	-	-	-	-		
PRIOR YEAR SURPLUS	-	-	50,050	-	-		
TAXES	1,798	580	-	2,500	-		
Total		<u>\$ 21,324,547</u>	<u>\$ 22,220,362</u>	<u>\$ 22,882,612</u>	<u>\$ 23,242,129</u>	<u>\$ 24,015,642</u>	
	SEWER BOND PENDING SERIES						
INVESTMENT INCOME	(226)	(189)	-	-	-		
SALE OF BONDS	-	-	(3,461,260)	9,930,000	4,925,000		
Total		<u>\$ (226)</u>	<u>\$ (189)</u>	<u>\$ (3,461,260)</u>	<u>\$ 9,930,000</u>	<u>\$ 4,925,000</u>	

Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
	MARKET FUND					
	CHARGES FOR SERVICES	227,316	118,838	127,965	127,965	-
	INTERGOVERNMENTAL REVENUES	20,500	15,000	36,000	36,000	-
	INVESTMENT INCOME	7,911	5,912	5,433	5,433	-
	MISCELLANEOUS REVENUE	6,034	15,104	6,000	6,000	-
	OPERATING TRANSFERS IN	-	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	48,809	-	-
	Total	<u>\$ 261,761</u>	<u>\$ 154,854</u>	<u>\$ 224,207</u>	<u>\$ 175,398</u>	<u>\$ -</u>
	GOLF ENTERPRISE					
	CHARGES FOR SERVICES	1,304,134	1,146,989	-	-	-
	INVESTMENT INCOME	(22,143)	(16,339)	-	-	-
	MISCELLANEOUS REVENUE	-	2,000	-	-	-
	OPERATING TRANSFERS IN	514,587	489,200	-	-	-
	Total	<u>\$ 1,796,578</u>	<u>\$ 1,621,850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	AIRPORT					
	CHARGES FOR SERVICES	826,938	850,969	847,740	847,640	861,340
	INVESTMENT INCOME	4,957	5,582	4,267	4,267	4,064
	MISCELLANEOUS REVENUE	7,300	8,816	4,000	4,100	4,000
	Total	<u>\$ 839,195</u>	<u>\$ 865,367</u>	<u>\$ 856,007</u>	<u>\$ 856,007</u>	<u>\$ 869,404</u>
	STORMWATER SEWER SYSTEM					
	CHARGES FOR SERVICES	5,861,194	5,889,083	6,109,186	6,138,676	6,519,421
	INTERGOVERNMENTAL REVENUES	9,254	44,747	10,500	13,500	10,500
	INVESTMENT INCOME	111,370	103,077	78,661	78,661	74,915
	LICENSES, PERMITS & REGISTRATIONS	(47)	-	-	-	-
	MISCELLANEOUS REVENUE	(77,971)	22,212	-	-	-
	OPERATING TRANSFERS IN	-	131,792	(90,133)	-	1,000,000
	PRIOR YEAR SURPLUS	-	-	(46,500)	-	-
	SALE OF BONDS	-	-	-	-	-
	TAXES	151	50	-	1,010	-
	Total	<u>\$ 5,903,951</u>	<u>\$ 6,190,962</u>	<u>\$ 6,061,714</u>	<u>\$ 6,231,847</u>	<u>\$ 7,604,836</u>
	STORMWATER BOND					
	INVESTMENT INCOME	-	-	-	-	-
	OPERATING TRANSFERS IN	126,000	(29,351)	-	-	-
	SALE OF BONDS	-	-	2,148,472	3,900,000	3,095,700
	Total	<u>\$ 126,000</u>	<u>\$ (29,351)</u>	<u>\$ 2,148,472</u>	<u>\$ 3,900,000</u>	<u>\$ 3,095,700</u>
	SOLID WASTE					
	CHARGES FOR SERVICES	3,349,444	2,840,928	2,527,101	2,981,286	2,631,101
	INVESTMENT INCOME	221,189	205,297	174,291	174,291	165,991
	MISCELLANEOUS REVENUE	541,375	100,388	-	147,600	-
	OPERATING TRANSFERS IN	229,118	172,890	230,000	176,000	230,000
	PRIOR YEAR SURPLUS	-	-	174,807	-	21,871
	TAXES	11,030,550	11,154,957	11,420,731	11,528,102	11,620,065
	Total	<u>\$ 15,371,677</u>	<u>\$ 14,474,460</u>	<u>\$ 14,526,930</u>	<u>\$ 15,007,279</u>	<u>\$ 14,669,028</u>
	CENTRAL STORES					
	CHARGES FOR SERVICES	5,334	26,515	25,000	25,000	25,000
	INTRAGOVERNMENTAL SALES	1,144,110	1,243,900	1,352,572	1,352,572	1,360,977
	INVESTMENT INCOME	21,974	18,330	15,441	15,441	14,706
	MISCELLANEOUS REVENUE	5,374	8,434	6,111	9,000	11,507
	PRIOR YEAR SURPLUS	-	-	23,446	-	-
	Total	<u>\$ 1,176,792</u>	<u>\$ 1,297,178</u>	<u>\$ 1,422,570</u>	<u>\$ 1,402,013</u>	<u>\$ 1,412,190</u>
	FLEET SERVICES					
	INTRAGOVERNMENTAL SALES	6,816,535	6,821,340	7,386,595	7,386,595	7,615,509
	INVESTMENT INCOME	148,599	127,333	110,599	110,599	105,332
	MISCELLANEOUS REVENUE	185,929	171,051	158,200	158,200	117,460
	OPERATING TRANSFERS IN	-	238,714	-	-	-
	PRIOR YEAR SURPLUS	-	-	2,936,339	-	-
	Total	<u>\$ 7,151,063</u>	<u>\$ 7,358,438</u>	<u>\$ 10,591,733</u>	<u>\$ 7,655,394</u>	<u>\$ 7,838,301</u>

Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
	INFORMATION TECHNOLOGY					
	CHARGES FOR SERVICES	6,362,021	6,407,344	6,253,357	6,253,357	6,248,474
	INVESTMENT INCOME	80,700	64,912	55,931	55,931	52,000
	MISCELLANEOUS REVENUE	42,548	37,598	-	-	-
	PRIOR YEAR SURPLUS	-	-	1,403,722	-	1,176,343
	Total	\$ 6,485,268	\$ 6,509,854	\$ 7,713,010	\$ 6,309,288	\$ 7,476,817
	PROJECT MANAGEMENT					
	CHARGES FOR SERVICES	4,089,045	3,184,095	4,263,162	4,257,037	4,514,118
	INTRAGOVERNMENTAL SALES	-	-	-	-	-
	INVESTMENT INCOME	45,831	61,291	45,836	45,836	43,654
	MISCELLANEOUS REVENUE	4,822	29,401	-	6,125	-
	OPERATING TRANSFERS IN	92,192	113,196	-	-	-
	PRIOR YEAR SURPLUS	-	-	-	-	-
	Total	\$ 4,231,891	\$ 3,387,983	\$ 4,308,998	\$ 4,308,998	\$ 4,557,772
	RISK FUND					
	CHARGES FOR SERVICES	26,159,650	27,635,860	26,266,726	26,266,726	27,510,325
	CONTRIBUTIONS	410,321	453,704	-	-	-
	INVESTMENT INCOME	115,129	113,374	90,000	90,000	82,417
	MISCELLANEOUS REVENUE	1,344,626	871,406	189,000	189,000	189,000
	PRIOR YEAR SURPLUS	-	-	1,054,220	-	974,127
	Total	\$ 28,029,726	\$ 29,074,344	\$ 27,599,946	\$ 26,545,726	\$ 28,755,869
	WHEELER CENTER					
	CHARGES FOR SERVICES	496,787	518,562	421,004	425,004	434,181
	INVESTMENT INCOME	3,038	3,897	2,639	2,639	2,514
	MISCELLANEOUS REVENUE	-	622	-	-	-
	Total	\$ 499,825	\$ 523,081	\$ 423,643	\$ 427,643	\$ 436,695
Fiduciary Trust	ELIZABETH R. DEAN TRUST FUND					
	INTERGOVERNMENTAL REVENUES	-	2,795	-	-	-
	INVESTMENT INCOME	29,361	(7,757)	30,062	30,062	27,916
	PRIOR YEAR SURPLUS	-	-	25,000	-	35,000
	Total	\$ 29,361	\$ (7,757)	\$ 55,062	\$ 30,062	\$ 62,916
Pension Trust	VEBA TRUST					
	CHARGES FOR SERVICES	-	-	-	-	-
	CONTRIBUTIONS	135,275	278,307	285,300	285,300	285,300
	INVESTMENT INCOME	1,474,916	11,463,595	8,526,500	8,526,500	8,526,500
	MISCELLANEOUS REVENUE	2,542	7	-	-	-
	OPERATING TRANSFERS IN	2,027,927	5,511,779	3,457,226	3,457,226	4,693,011
	Total	\$ 3,640,660	\$ 17,253,687	\$ 12,269,026	\$ 12,269,026	\$ 13,504,811
	EMPLOYEES' RETIREMENT SYSTEM					
	CHARGES FOR SERVICES	15,208,846	12,317,931	14,265,628	14,265,628	15,489,219
	CONTRIBUTIONS	326,551	285,184	209,000	209,000	209,000
	INVESTMENT INCOME	1,774,517	49,469,007	9,601,101	9,601,101	10,139,266
	MISCELLANEOUS REVENUE	4,133	4,125	-	-	-
	OPERATING TRANSFERS IN	-	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	10,768,899	-	9,011,985
	Total	\$ 17,314,047	\$ 62,076,247	\$ 34,844,628	\$ 24,075,729	\$ 34,849,470
Special Revenue	ENERGY PROJECTS					
	CHARGES FOR SERVICES	15,710	2,590	-	-	-
	INVESTMENT INCOME	8,068	8,645	6,038	6,038	5,750
	MISCELLANEOUS REVENUE	4,122	13,731	-	4,533	-
	OPERATING TRANSFERS IN	121,609	102,436	1,834	1,834	-
	PRIOR YEAR SURPLUS	-	-	783,266	-	317,792
	SALE OF BONDS	-	560,000	-	-	-
	Total	\$ 149,509	\$ 687,402	\$ 791,138	\$ 12,405	\$ 323,542

Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
	PARKS REPAIR & RESTORATION MILLAGE					
	INVESTMENT INCOME	647	-	-	-	-
	MISCELLANEOUS REVENUE	21	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	-	-	-
	TAXES	-	-	-	-	-
	Total	\$ 667	\$ -	\$ -	\$ -	\$ -
	LOCAL LAW ENFORC BLOCK GRANT					
	INTERGOVERNMENTAL REVENUES	59,873	48,131	21,567	21,567	-
	INVESTMENT INCOME	-	292	-	-	-
	OPERATING TRANSFERS IN	-	742	-	302	-
	Total	\$ 59,873	\$ 49,165	\$ 21,567	\$ 21,869	\$ -
	COMMUNITY TELEVISION NETWORK					
	INVESTMENT INCOME	59,905	49,903	42,801	42,801	40,763
	LICENSES, PERMITS & REGISTRATIONS	1,813,333	2,143,579	1,936,000	1,936,000	1,964,000
	MISCELLANEOUS REVENUE	11,345	932	1,000	1,000	1,000
	PRIOR YEAR SURPLUS	-	-	191,711	-	-
	Total	\$ 1,884,582	\$ 2,194,414	\$ 2,171,512	\$ 1,979,801	\$ 2,005,763
	HOMELAND SECURITY GRANT FUND					
	INTERGOVERNMENTAL REVENUES	88,006	62,542	72,369	9,319	-
	INVESTMENT INCOME	-	2	-	-	-
	Total	\$ 88,006	\$ 62,543	\$ 72,369	\$ 9,319	\$ -
	PARKS REHAB & DEVELOPMENT MILLAGE					
	INVESTMENT INCOME	4,687	-	-	-	-
	MISCELLANEOUS REVENUE	-	-	-	-	-
	OPERATING TRANSFERS IN	-	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	-	-	-
	TAXES	-	-	-	-	-
	Total	\$ 4,687	\$ -	\$ -	\$ -	\$ -
	MAJOR STREET					
	CHARGES FOR SERVICES	1,047,255	921,724	795,650	824,238	833,765
	CONTRIBUTIONS	-	-	5,600	-	-
	INTERGOVERNMENTAL REVENUES	5,787,683	6,092,681	5,788,672	5,788,672	5,788,672
	INTRAGOVERNMENTAL SALES	208,244	157,956	230,000	220,000	245,000
	INVESTMENT INCOME	106,914	94,380	80,546	80,546	76,710
	MISCELLANEOUS REVENUE	71,320	577,722	20,000	11,000	25,000
	OPERATING TRANSFERS IN	34,656	38,401	34,945	34,945	115,050
	PRIOR YEAR SURPLUS	-	-	2,036,366	-	141,079
	TAXES	-	7,913	-	100	-
	Total	\$ 7,256,071	\$ 7,890,778	\$ 8,991,779	\$ 6,959,501	\$ 7,225,276
	LOCAL STREET					
	CHARGES FOR SERVICES	180,000	182,535	188,011	188,627	193,651
	INTERGOVERNMENTAL REVENUES	1,575,334	1,597,407	1,585,230	1,585,230	1,585,230
	INVESTMENT INCOME	47,936	39,473	35,210	35,210	33,533
	MISCELLANEOUS REVENUE	1,502	-	-	-	-
	OPERATING TRANSFERS IN	-	-	55,000	55,000	60,000
	PRIOR YEAR SURPLUS	-	-	717,872	-	39,631
	Total	\$ 1,804,772	\$ 1,819,415	\$ 2,581,323	\$ 1,864,067	\$ 1,912,045
	COURT FACILITIES					
	FINES & FORFEITS	116,725	146,115	145,000	145,000	150,000
	INVESTMENT INCOME	(93)	108	-	-	-
	OPERATING TRANSFERS IN	110,000	81,511	80,000	80,000	75,000
	Total	\$ 226,632	\$ 227,734	\$ 225,000	\$ 225,000	\$ 225,000

Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
	OPEN SPACE & PARKLAND PRESERVATION					
	CONTRIBUTIONS	-	5,000	-	-	-
	INTERGOVERNMENTAL REVENUES	312,620	396,900	-	-	-
	INVESTMENT INCOME	147,923	108,921	203,105	203,105	178,195
	MISCELLANEOUS REVENUE	391	330	-	-	-
	OPERATING TRANSFERS IN	-	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	114,267	-	-
	TAXES	2,136,675	2,141,370	2,212,390	2,212,390	2,251,005
	Total	\$ 2,597,610	\$ 2,652,521	\$ 2,529,762	\$ 2,415,495	\$ 2,429,200
	BANDEMER PROPERTY					
	INVESTMENT INCOME	1,490	1,278	1,084	1,084	1,032
	MISCELLANEOUS REVENUE	6,900	6,900	4,200	4,200	4,200
	Total	\$ 8,390	\$ 8,178	\$ 5,284	\$ 5,284	\$ 5,232
	CONSTRUCTION CODE FUND					
	INVESTMENT INCOME	35,956	40,858	34,000	34,000	29,000
	LICENSES, PERMITS & REGISTRATIONS	3,196,181	3,093,354	1,938,300	1,938,300	1,938,300
	MISCELLANEOUS REVENUE	7,535	3,054	-	-	-
	OPERATING TRANSFERS IN	100,000	99,996	100,000	100,000	-
	PRIOR YEAR SURPLUS	-	-	469,428	-	623,008
	Total	\$ 3,339,672	\$ 3,237,262	\$ 2,541,728	\$ 2,072,300	\$ 2,590,308
	DRUG ENFORCEMENT					
	CHARGES FOR SERVICES	-	352	-	-	-
	FINES & FORFEITS	44,796	42,372	-	-	-
	INVESTMENT INCOME	3,599	3,156	1,000	1,000	1,000
	PRIOR YEAR SURPLUS	-	-	136,000	-	45,000
	Total	\$ 48,395	\$ 45,528	\$ 137,000	\$ 1,000	\$ 46,000
	FEDERAL EQUITABLE SHARING FORFEITURE					
	FINES & FORFEITS	221,015	56,872	-	-	-
	INVESTMENT INCOME	3,597	3,408	1,000	1,000	1,000
	MISCELLANEOUS REVENUE	-	42,979	-	-	-
	PRIOR YEAR SURPLUS	-	-	137,000	-	46,000
	Total	\$ 224,612	\$ 103,258	\$ 138,000	\$ 1,000	\$ 47,000
	PARKS MEMORIALS & CONTRIBUTIONS					
	CONTRIBUTIONS	247,579	31,111	568,616	568,616	92,500
	INVESTMENT INCOME	6,766	7,189	6,432	6,432	6,125
	MISCELLANEOUS REVENUE	-	23,800	-	-	-
	PRIOR YEAR SURPLUS	-	-	-	-	-
	Total	\$ 254,345	\$ 62,100	\$ 575,048	\$ 575,048	\$ 98,625
	METRO EXPANSION					
	INTERGOVERNMENTAL REVENUES	346,877	353,820	337,000	350,000	337,000
	INVESTMENT INCOME	17,763	15,742	12,908	12,908	12,294
	PRIOR YEAR SURPLUS	-	-	-	-	-
	Total	\$ 364,640	\$ 369,562	\$ 349,908	\$ 362,908	\$ 349,294
	SPECIAL ASSISTANCE					
	CONTRIBUTIONS	4,655	4,653	4,000	4,000	4,000
	INVESTMENT INCOME	106	47	-	-	-
	Total	\$ 4,761	\$ 4,700	\$ 4,000	\$ 4,000	\$ 4,000
	OPEN SPACE ENDOWMENT					
	INVESTMENT INCOME	6,985	6,697	5,000	5,000	4,500
	OPERATING TRANSFERS IN	71,601	119,335	-	-	-
	PRIOR YEAR SURPLUS	-	-	5,000	-	5,500
	Total	\$ 78,586	\$ 126,032	\$ 10,000	\$ 5,000	\$ 10,000

Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
	POLICE & FIRE RELIEF					
	INVESTMENT INCOME	9,879	7,864	7,000	7,000	6,600
	Total	<u>\$ 9,879</u>	<u>\$ 7,864</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 6,600</u>
	CEMETARY PERPETUAL CARE					
	CHARGES FOR SERVICES	700	1,900	-	2,125	-
	INVESTMENT INCOME	1,066	887	760	760	724
	Total	<u>\$ 1,766</u>	<u>\$ 2,787</u>	<u>\$ 760</u>	<u>\$ 2,885</u>	<u>\$ 724</u>
	ART IN PUBLIC PLACES					
	INTERGOVERNMENTAL REVENUES	-	7,200	-	-	-
	INVESTMENT INCOME	19,575	17,370	14,000	14,000	13,333
	OPERATING TRANSFERS IN	317,627	314,928	-	-	-
	PRIOR YEAR SURPLUS	-	-	41,000	-	-
	Total	<u>\$ 337,202</u>	<u>\$ 339,498</u>	<u>\$ 55,000</u>	<u>\$ 14,000</u>	<u>\$ 13,333</u>
	ALTERNATIVE TRANSPORTATION					
	CHARGES FOR SERVICES	24,144	7,917	-	-	-
	INVESTMENT INCOME	9,883	6,280	3,416	3,416	3,253
	OPERATING TRANSFERS IN	169,873	169,872	180,710	180,710	361,420
	PRIOR YEAR SURPLUS	-	-	236,668	-	35,000
	TAXES	147	69	-	400	-
	Total	<u>\$ 204,046</u>	<u>\$ 184,138</u>	<u>\$ 420,794</u>	<u>\$ 184,526</u>	<u>\$ 399,673</u>
	STREET REPAIR MILLAGE FUND					
	CHARGES FOR SERVICES	99,847	57,248	49,746	-	-
	CONTRIBUTIONS	82,716	31,313	10,269	-	-
	INTERGOVERNMENTAL REVENUES	1,648,828	1,652,978	-	-	-
	INTRAGOVERNMENTAL SALES	-	1,649	-	-	-
	INVESTMENT INCOME	496,815	303,717	323,647	323,647	308,236
	MISCELLANEOUS REVENUE	107,876	-	-	-	-
	OPERATING TRANSFERS IN	2,557,748	3,103,826	154,928	-	-
	PRIOR YEAR SURPLUS	-	-	4,190,416	-	620,287
	TAXES	8,917,648	9,623,061	9,837,476	9,907,245	10,009,176
	Total	<u>\$ 13,911,477</u>	<u>\$ 14,773,792</u>	<u>\$ 14,566,482</u>	<u>\$ 10,230,892</u>	<u>\$ 10,937,699</u>
	MICHIGAN JUSTICE TRAINING					
	INTERGOVERNMENTAL REVENUES	22,815	21,034	20,000	20,000	20,000
	INVESTMENT INCOME	1,330	832	800	800	700
	PRIOR YEAR SURPLUS	-	-	30,000	-	20,000
	Total	<u>\$ 24,146</u>	<u>\$ 21,866</u>	<u>\$ 50,800</u>	<u>\$ 20,800</u>	<u>\$ 40,700</u>
	AFFORDABLE HOUSING					
	CONTRIBUTIONS	33,426	97,000	-	-	-
	INVESTMENT INCOME	4,952	4,515	2,500	2,500	2,200
	MISCELLANEOUS REVENUE	30,519	225	-	-	-
	OPERATING TRANSFERS IN	-	90,000	100,000	100,000	100,000
	PRIOR YEAR SURPLUS	-	-	159,000	-	-
	Total	<u>\$ 68,897</u>	<u>\$ 191,740</u>	<u>\$ 261,500</u>	<u>\$ 102,500</u>	<u>\$ 102,200</u>
	PARK MAINT & CAPITAL IMPROVEMENT					
	CHARGES FOR SERVICES	5,621	5,362	1,500	1,500	1,500
	CONTRIBUTIONS	-	26,212	-	-	-
	INTERGOVERNMENTAL REVENUES	-	188,659	-	-	-
	INVESTMENT INCOME	97,287	65,580	65,123	65,123	62,022
	MISCELLANEOUS REVENUE	58	2,268	-	-	-
	OPERATING TRANSFERS IN	477,405	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	317,847	-	108,813
	TAXES	4,904,413	4,978,047	5,077,989	5,086,593	5,166,619
	Total	<u>\$ 5,484,784</u>	<u>\$ 5,266,126</u>	<u>\$ 5,462,459</u>	<u>\$ 5,153,216</u>	<u>\$ 5,338,954</u>

Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
	LOCAL FORFEITURE					
	FINES & FORFEITS	-	-	-	-	-
	INVESTMENT INCOME	310	42	100	100	100
	PRIOR YEAR SURPLUS	-	-	-	-	-
	Total	\$ 310	\$ 42	\$ 100	\$ 100	\$ 100
	COMMUNITY DEV BLOCK GRANT					
	INTERGOVERNMENTAL REVENUES	432,629	36,138	198,231	198,231	-
	MISCELLANEOUS REVENUE	4,750	-	-	-	-
	Total	\$ 437,380	\$ 36,138	\$ 198,231	\$ 198,231	\$ -
	SENIOR CENTER ENDOWMENT					
	INVESTMENT INCOME	814	(204)	396	-	-
	PRIOR YEAR SURPLUS	-	-	-	-	-
	Total	\$ 814	\$ (204)	\$ 396	\$ -	\$ -
	HOME PROGRAM FUND					
	INTERGOVERNMENTAL REVENUES	2,250	-	-	-	-
	Total	\$ 2,250	\$ -	\$ -	\$ -	\$ -
	SIDEWALK IMPROVEMENT FUND					
	TAXES	-	2,774	-	-	-
	CHARGES FOR SERVICES	78,412	(1,350)	-	-	-
	INVESTMENT INCOME	2,770	983	-	-	-
	MISCELLANEOUS REVENUE	467	2,440	-	-	-
	Total	\$ 81,649	\$ 2,073	\$ -	\$ -	\$ -
	MAJOR GRANTS PROGRAMS					
	CHARGES FOR SERVICES	-	5,000	12,500	-	-
	CONTRIBUTIONS	-	100,000	-	-	-
	INTERGOVERNMENTAL REVENUES	1,066,041	985,118	1,168,119	631,840	-
	INVESTMENT INCOME	(777)	1,088	-	-	-
	MISCELLANEOUS REVENUE	-	400,000	-	-	-
	OPERATING TRANSFERS IN	-	577,723	1,196,281	1,196,281	-
	PRIOR YEAR SURPLUS	-	-	-	-	-
	Total	\$ 1,065,264	\$ 2,068,929	\$ 2,376,900	\$ 1,828,121	\$ -
Capital Projects	GENERAL CAPITAL FUND					
	CHARGES FOR SERVICES	(279,511)	-	-	-	-
	INVESTMENT INCOME	277	1,186	-	-	-
	OPERATING TRANSFERS IN	(46,664)	238,139	1,475,000	1,075,000	893,000
	Total	\$ (325,898)	\$ 239,325	\$ 1,475,000	\$ 1,075,000	\$ 893,000
Component Units	SMART ZONE LDFA					
	INVESTMENT INCOME	14,576	11,788	10,250	10,250	12,940
	MISCELLANEOUS REVENUE	-	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	159,245	-	-
	TAXES	1,437,146	1,546,577	1,645,397	2,017,835	2,058,192
	Total	\$ 1,451,723	\$ 1,558,365	\$ 1,814,892	\$ 2,028,085	\$ 2,071,132
	DDA/HOUSING FUND					
	INVESTMENT INCOME	-	-	2,231	2,231	2,742
	OPERATING TRANSFERS IN	-	-	400,000	400,000	200,000
	PRIOR YEAR SURPLUS	-	-	-	-	174,258
	Total	\$ -	\$ -	\$ 402,231	\$ 402,231	\$ 377,000
	DOWNTOWN DEVELOPMENT AUTHORITY					
	INVESTMENT INCOME	-	-	10,939	10,939	3,009
	MISCELLANEOUS REVENUE	-	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	1,347,525	-	-
	TAXES	-	-	4,501,347	4,454,379	4,800,000
	Total	\$ -	\$ -	\$ 5,859,811	\$ 4,465,318	\$ 4,803,009

Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
	DDA PARKING MAINTENANCE					
	INVESTMENT INCOME	-	-	3,131	3,131	16,515
	OPERATING TRANSFERS IN	-	-	4,400,000	4,400,000	2,118,025
	PRIOR YEAR SURPLUS	-	-	-	-	937,539
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,403,131</u>	<u>\$ 4,403,131</u>	<u>\$ 3,072,079</u>
	DDA PARKING SYSTEM					
	CHARGES FOR SERVICES	-	-	19,348,015	19,348,015	19,298,219
	INVESTMENT INCOME	-	-	5,600	5,600	6,701
	MISCELLANEOUS REVENUE	-	-	100,000	100,000	110,000
	PRIOR YEAR SURPLUS	-	-	535,557	-	1,497,449
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,989,172</u>	<u>\$ 19,453,615</u>	<u>\$ 20,912,369</u>
	CITY TOTALS					
	CHARGES FOR SERVICES	120,614,653	118,169,935	140,025,862	140,705,678	144,892,090
	CONTRIBUTIONS	1,242,068	1,462,105	1,083,785	1,078,104	591,800
	FINES & FORFEITS	4,606,581	4,440,111	4,444,977	4,389,575	4,425,400
	INTERGOVERNMENTAL REVENUES	24,306,966	28,057,268	20,649,644	20,038,480	19,311,011
	INTRAGOVERNMENTAL SALES	11,096,135	11,206,881	12,467,622	12,457,622	24,006,904
	INVESTMENT INCOME	6,171,814	63,455,406	20,380,073	20,379,677	20,798,873
	LICENSES, PERMITS & REGISTRATIONS	6,279,884	6,537,088	5,408,500	5,408,500	5,958,500
	MISCELLANEOUS REVENUE	3,459,259	2,953,842	4,769,753	1,752,110	1,181,275
	PRIOR YEAR SURPLUS	-	-	31,933,933	-	18,527,262
	OPERATING TRANSFERS IN	14,063,478	19,589,772	22,645,256	18,624,578	17,269,259
	SALE OF BONDS	2,703,375	560,000	4,068,829	22,430,000	12,120,700
	TAXES	78,009,627	79,414,251	85,489,353	86,012,458	87,902,501
	Total*	<u>\$ 272,553,840</u>	<u>\$ 335,846,658</u>	<u>\$ 353,367,587</u>	<u>\$ 333,276,782</u>	<u>\$ 356,985,575</u>

* Totals include all fund activity with no inter-fund eliminations. The City uses several Internal Service Funds to account for expenditures such as Fleet, Information Technology and Risk. Transactions involving Internal Service Funds would need to be eliminated to obtain consolidated totals.

Definition of Expenditure Categories

PERSONNEL SERVICES

These expenditures represent all budgeted salary costs for permanent and temporary staff.

PAYROLL FRINGES

This category represents all personnel-related insurances, such as unemployment and health care. It also includes pension and social security costs.

OTHER SERVICES

These expenditures represent a wide array of charges and contracts with outside agencies. Examples of this type of expenditure include fees incurred for consultation with bond counsel, payments for audit services, and travel.

MATERIALS AND SUPPLIES

This category includes consumable items costing less than \$5,000 with an estimated life of less than two years. Items include office supplies, chemicals, parts, sign materials, road salt, etc.

OTHER CHARGES

This category contains expenditures for miscellaneous items such as payments for utility bills, dues, licenses, etc.

PASS-THROUGHS

This category includes transfers to other funds and transfers to other agencies for taxes.

CAPITAL OUTLAY

This category includes all purchases in excess of \$5,000 of a capital nature. Vehicles and heavy equipment are excellent examples of normal expenditures in this category.

VEHICLE OPERATING COSTS

This category includes costs to maintain fleet vehicles such as gas, oil, and repairs.

GRANT/LOAN RECIPIENTS

This category is for grants from allocated General Fund monies as well as loans for Energy projects in the community via the PACE program.

FY 2015 All Funds Expenditure Analysis by Service Area

	Total Expenditures	Mayor & Council	City Attorney	City Administrator	Community Services	Financial Services	Public Services	Safety Services	15th District Court	Non-departmental	Other
0001 DDA/HOUSING FUND	377,000										377,000
0002 ENERGY PROJECTS	323,542						323,542				
0003 DOWNTOWN DEVELOPMENT AUTHORITY	4,588,548										4,588,548
0009 SMART ZONE LOCAL DEVELOPMENT FINANCING AUTHORITY	1,980,271										1,980,271
0010 GENERAL	97,976,783	390,259	1,982,510	3,641,769	12,017,297	7,348,373	13,793,184	39,981,903	4,611,816	14,209,672	
0011 CENTRAL STORES	1,412,190						1,412,190				
0012 FLEET SERVICES	7,613,224						7,613,224				
0014 INFORMATION TECHNOLOGY	7,312,264					7,312,264					
0016 COMMUNITY TELEVISION NETWORK	2,002,591			2,002,591							
0021 MAJOR STREET	7,225,276					7,430	7,217,846				
0022 LOCAL STREET	1,912,045						1,912,045				
0023 COURT FACILITIES	225,000								225,000		
0024 OPEN SPACE & PARKLAND PRESERVATION	1,434,079				1,434,079						
0025 BANDEMER PROPERTY	1,834				1,834						
0026 CONSTRUCTION CODE FUND	2,567,356				2,567,356						
0027 DRUG ENFORCEMENT	46,000							46,000			
0028 FEDERAL EQUITABLE SHARING	47,000							47,000			
0033 DDA PARKING MAINTENANCE	3,072,079										3,072,079
0034 PARKS MEMORIALS & CONTRIBUTIONS	37,568				37,568						
0035 GENERAL DEBT SERVICE	9,173,042									9,173,042	
0036 METRO EXPANSION	263,170						263,170				
0038 ANN ARBOR ASSISTANCE	4,000				4,000						
0041 OPEN SPACE ENDOWMENT	10,000				10,000						
0042 WATER SUPPLY SYSTEM	20,753,319					1,289,714	19,463,605				
0043 SEWAGE DISPOSAL SYSTEM	21,408,961					38,856	21,370,105				
0048 AIRPORT	834,491						834,491				
0049 PROJECT MANAGEMENT	4,557,772					53,966	4,503,806				
0052 VEBA TRUST	459,234										459,234
0053 POLICE AND FIRE RELIEF											
0054 CEMETERY PERPETUAL CARE											
0055 ELIZABETH R DEAN TRUST	62,916						62,916				
0057 RISK FUND	28,755,869			25,966,823		2,789,046					
0058 WHEELER CENTER	436,695						436,695				
0059 EMPLOYEES RETIREMENT SYSTEM	34,849,470										34,849,470
0060 GENERAL DEBT/SPECIAL ASSESSMENTS	51,475									51,475	
0061 ALTERNATIVE TRANSPORTATION	399,673				19,839		379,834				
0062 STREET REPAIR MILLAGE	10,937,699						10,937,699				
0063 DDA PARKING SYSTEM	20,912,369										20,912,369

FY 2015 All Funds Expenditure Analysis by Service Area

	Total Expenditures	Mayor & Council	City Attorney	City Administrator	Community Services	Financial Services	Public Services	Safety Services	15th District Court	Non-departmental	Other
0064 MICHIGAN JUSTICE TRAINING	40,700							40,700			
0069 STORMWATER SEWER SYSTEM	7,144,742					38,858	7,105,884				
0070 AFFORDABLE HOUSING	100,000				100,000						
0071 PARK MAINTENANCE & CAPITAL IMPROVEMENTS	5,305,023				2,102,747		3,202,276				
0072 SOLID WASTE FUND	14,669,028					392,962	14,276,066				
0073 LOCAL FORFEITURE	100							100			
0082 STORMWATER BOND	3,095,700						3,095,700				
0088 SEWER BOND	4,925,000						4,925,000				
0089 WATER BOND	4,100,000						4,100,000				
00CP GENERAL CAPITAL FUND	893,000						893,000				
	\$334,298,098	\$390,259	\$1,982,510	\$31,611,183	\$18,294,720	\$19,271,469	\$128,122,278	\$40,115,703	\$4,836,816	\$23,434,189	\$66,238,971

Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015	
General	GENERAL						
	PERSONNEL SERVICES	29,622,716	28,098,364	31,191,175	31,033,733	37,639,772	
	PAYROLL FRINGES	15,320,265	17,377,655	18,112,479	18,138,823	23,797,792	
	EMPLOYEE ALLOWANCES	457,435	605,038	444,388	445,658	497,875	
	OTHER SERVICES	7,370,124	8,453,468	9,546,003	9,592,815	9,576,562	
	MATERIALS & SUPPLIES	932,851	890,012	1,128,859	1,140,312	1,123,602	
	OTHER CHARGES	12,480,436	9,248,725	9,434,081	9,342,971	10,584,261	
	PASS THROUGHS	11,270,910	12,055,849	17,152,051	13,541,345	13,307,840	
	CAPITAL OUTLAY	77,561	91,817	415,273	399,300	106,400	
	VEHICLE OPERATING COSTS	51,508	60,095	97,350	97,350	98,050	
	GRANT/LOAN RECIPIENTS	1,269,629	1,246,529	1,244,629	1,244,629	1,244,629	
	Total		<u>\$ 78,853,436</u>	<u>\$ 78,127,552</u>	<u>\$ 88,766,288</u>	<u>\$ 84,976,936</u>	<u>\$ 97,976,783</u>
	Debt Service	GENERAL DEBT SERVICE					
		OTHER SERVICES	43,558	251	1,000	1,000	1,000
OTHER CHARGES		11,770,418	9,030,170	12,645,422	9,145,422	9,172,042	
Total		<u>\$ 11,813,976</u>	<u>\$ 9,030,421</u>	<u>\$ 12,646,422</u>	<u>\$ 9,146,422</u>	<u>\$ 9,173,042</u>	
Enterprise	GENERAL DEBT/SPECIAL ASSESSMENT						
	OTHER CHARGES	105,443	91,168	87,260	87,260	28,000	
	PASS THROUGHS	-	91,725	87,775	87,775	23,475	
	Total		<u>\$ 105,443</u>	<u>\$ 182,893</u>	<u>\$ 175,035</u>	<u>\$ 175,035</u>	<u>\$ 51,475</u>
	Enterprise	WATER SUPPLY SYSTEM					
		PERSONNEL SERVICES	3,721,475	3,601,567	4,018,380	4,120,943	4,103,913
		PAYROLL FRINGES	1,994,259	2,494,039	2,567,290	2,552,453	2,750,707
		EMPLOYEE ALLOWANCES	19,269	19,496	18,945	21,136	13,396
		OTHER SERVICES	2,810,444	2,680,963	4,166,401	3,109,019	3,263,780
		MATERIALS & SUPPLIES	2,003,223	1,903,270	2,335,170	2,300,628	2,137,805
		OTHER CHARGES	6,962,314	7,416,739	6,902,110	6,712,529	6,887,858
		PASS THROUGHS	1,240,932	1,278,352	1,252,415	1,197,689	1,227,460
		CAPITAL OUTLAY	(788,590)	(380,456)	1,448,455	657,000	351,300
		VEHICLE OPERATING COSTS	148,811	119,839	17,100	5,000	17,100
Total			<u>\$ 18,112,136</u>	<u>\$ 19,133,809</u>	<u>\$ 22,726,266</u>	<u>\$ 20,676,397</u>	<u>\$ 20,753,319</u>
Enterprise		WATER BOND PENDING SERIES					
		PERSONNEL SERVICES	-	-	-	-	-
		PAYROLL FRINGES	-	-	-	-	-
	OTHER SERVICES	-	-	-	-	-	
	MATERIALS & SUPPLIES	-	-	-	-	-	
	OTHER CHARGES	-	-	11,280,579	8,600,000	4,100,000	
	PASS THROUGHS	300,000	(300,000)	-	-	-	
Total		<u>\$ 300,000</u>	<u>\$ (300,000)</u>	<u>\$ 11,280,579</u>	<u>\$ 8,600,000</u>	<u>\$ 4,100,000</u>	
Enterprise	SEWAGE DISPOSAL SYSTEM						
	PERSONNEL SERVICES	3,239,750	3,159,836	3,738,607	3,503,171	3,684,984	
	PAYROLL FRINGES	1,810,516	2,230,283	2,459,455	2,346,326	2,605,914	
	EMPLOYEE ALLOWANCES	16,457	19,133	16,509	19,456	13,982	
	OTHER SERVICES	2,820,614	2,828,648	4,746,125	3,968,156	3,767,541	
	MATERIALS & SUPPLIES	664,936	819,140	1,012,795	1,008,865	1,127,011	
	OTHER CHARGES	6,169,294	5,921,878	9,712,034	9,652,488	9,496,192	
	PASS THROUGHS	904,129	1,035,517	670,590	670,590	687,837	
	CAPITAL OUTLAY	(296,430)	6,607	193,500	193,500	-	
	VEHICLE OPERATING COSTS	144,683	58,994	25,500	33,000	25,500	
	Total		<u>\$ 15,473,948</u>	<u>\$ 16,080,036</u>	<u>\$ 22,575,115</u>	<u>\$ 21,395,552</u>	<u>\$ 21,408,961</u>
Enterprise	SEWER BOND PENDING SERIES						
	PERSONNEL SERVICES	-	-	-	-	-	
	PAYROLL FRINGES	-	-	-	-	-	
	OTHER SERVICES	-	-	-	-	-	
	OTHER CHARGES	35	-	34,641,565	5,005,000	4,925,000	
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,641,565</u>	<u>\$ 5,005,000</u>	<u>\$ 4,925,000</u>	

Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
	MARKET FUND					
	PERSONNEL SERVICES	53,027	71,126	72,263	72,263	-
	PAYROLL FRINGES	32,494	50,126	35,766	35,766	-
	EMPLOYEE ALLOWANCES	827	1,506	1,506	1,506	-
	OTHER SERVICES	31,837	29,140	27,657	27,657	-
	MATERIALS & SUPPLIES	8,876	8,003	7,300	7,300	-
	OTHER CHARGES	39,743	41,350	44,715	44,715	-
	GRANT/LOAN RECIPIENTS	2,174	32,826	35,000	35,000	-
	Total	\$ 168,978	\$ 234,077	\$ 224,207	\$ 224,207	\$ -
	GOLF ENTERPRISE					
	PERSONNEL SERVICES	611,681	543,302	-	-	-
	PAYROLL FRINGES	183,940	231,146	-	-	-
	EMPLOYEE ALLOWANCES	3,263	4,595	-	-	-
	OTHER SERVICES	96,887	83,657	-	-	-
	MATERIALS & SUPPLIES	217,555	187,746	-	-	-
	OTHER CHARGES	366,026	338,875	-	-	-
	PASS THROUGHGS	14,648	125,905	-	-	-
	VEHICLE OPERATING COSTS	59,626	42,361	-	-	-
	Total	\$ 1,553,625	\$ 1,557,586	\$ -	\$ -	\$ -
	AIRPORT					
	PERSONNEL SERVICES	106,710	111,132	158,388	158,388	255,810
	PAYROLL FRINGES	72,675	73,797	89,802	90,552	-
	EMPLOYEE ALLOWANCES	807	2,468	2,498	2,498	-
	OTHER SERVICES	135,040	172,371	144,115	143,365	186,731
	MATERIALS & SUPPLIES	17,199	41,204	31,200	31,200	31,200
	OTHER CHARGES	191,257	230,655	220,750	220,750	216,446
	PASS THROUGHGS	9,827	10,068	9,709	9,709	8,111
	CAPITAL OUTLAY	-	-	166,269	150,000	100,000
	VEHICLE OPERATING COSTS	44,943	39,113	36,812	36,812	36,193
	Total	\$ 578,457	\$ 680,808	\$ 859,543	\$ 843,274	\$ 834,491
	STORMWATER SEWER SYSTEM					
	PERSONNEL SERVICES	1,210,476	1,264,088	1,312,027	1,242,706	1,322,001
	PAYROLL FRINGES	680,817	866,746	861,204	842,822	910,761
	EMPLOYEE ALLOWANCES	8,986	10,957	10,739	10,993	7,899
	OTHER SERVICES	2,266,512	2,222,964	2,675,677	1,122,098	1,431,829
	MATERIALS & SUPPLIES	179,629	140,555	148,970	131,020	150,670
	OTHER CHARGES	777,932	840,700	1,951,130	1,806,032	3,037,725
	PASS THROUGHGS	269,134	856,688	3,312,232	279,150	283,257
	CAPITAL OUTLAY	(754,598)	(367,061)	223,894	-	-
	VEHICLE OPERATING COSTS	7,186	4,053	550	-	600
	Total	\$ 4,646,074	\$ 5,839,691	\$ 10,496,423	\$ 5,434,821	\$ 7,144,742
	STORMWATER BOND					
	PERSONNEL SERVICES	31,865	(905)	-	-	-
	PAYROLL FRINGES	6,502	905	-	-	-
	OTHER SERVICES	12,573	3,417	-	-	-
	MATERIALS & SUPPLIES	678	578	-	-	-
	OTHER CHARGES	(18,581)	(0)	13,284,885	3,900,000	3,095,700
	CAPITAL OUTLAY	(73,455)	(3,995)	-	-	-
	Total	\$ (40,418)	\$ -	\$ 13,284,885	\$ 3,900,000	\$ 3,095,700
	SOLID WASTE					
	PERSONNEL SERVICES	1,528,744	1,726,526	1,725,014	1,939,312	1,678,487
	PAYROLL FRINGES	895,870	1,110,664	1,111,937	1,170,899	1,198,313
	EMPLOYEE ALLOWANCES	7,633	9,035	6,970	8,520	7,725
	OTHER SERVICES	6,922,596	7,776,097	9,183,507	8,859,846	9,297,616
	MATERIALS & SUPPLIES	85,951	43,846	120,150	196,385	139,950
	OTHER CHARGES	2,207,609	3,860,889	3,506,925	1,851,955	1,864,424
	PASS THROUGHGS	377,650	615,684	444,045	444,045	448,763
	CAPITAL OUTLAY	-	(129,366)	55,268	-	-
	VEHICLE OPERATING COSTS	144,007	111,690	33,300	700	33,750
	Total	\$ 12,170,061	\$ 15,125,064	\$ 16,187,116	\$ 14,471,662	\$ 14,669,028

Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015	
Internal Service	CENTRAL STORES						
	PERSONNEL SERVICES	136,838	149,012	218,729	194,399	357,760	
	PAYROLL FRINGES	96,796	119,343	143,373	128,999	-	
	EMPLOYEE ALLOWANCES	888	1,033	867	867	-	
	OTHER SERVICES	83,280	44,512	96,190	100,889	94,697	
	MATERIALS & SUPPLIES	558,563	734,325	834,512	836,650	831,082	
	OTHER CHARGES	122,137	110,600	86,060	89,560	85,470	
	PASS THROUGHGS	42,125	42,348	42,839	42,839	43,181	
	CAPITAL OUTLAY	-	-	-	-	-	
	Total		\$ 1,040,627	\$ 1,201,174	\$ 1,422,570	\$ 1,394,203	\$ 1,412,190
		FLEET SERVICES					
	PERSONNEL SERVICES	767,256	818,063	791,748	791,748	1,456,113	
	PAYROLL FRINGES	485,032	596,340	593,277	593,277	-	
EMPLOYEE ALLOWANCES	4,478	5,040	3,873	3,873	-		
OTHER SERVICES	97,761	94,206	118,489	118,489	122,188		
MATERIALS & SUPPLIES	17,517	18,425	21,800	21,800	22,300		
OTHER CHARGES	1,791,624	1,876,322	446,580	446,580	451,595		
PASS THROUGHGS	695,197	705,055	692,742	692,742	696,185		
CAPITAL OUTLAY	(13,655)	3,269	5,608,520	2,859,668	2,496,628		
VEHICLE OPERATING COSTS	1,966,079	1,928,305	2,204,105	2,204,105	2,368,215		
Total		\$ 5,811,290	\$ 6,045,025	\$ 10,481,134	\$ 7,732,282	\$ 7,613,224	
	INFORMATION TECHNOLOGY						
PERSONNEL SERVICES	1,617,614	1,726,756	2,000,495	2,000,495	3,347,910		
PAYROLL FRINGES	829,819	1,105,023	1,250,190	1,250,190	-		
EMPLOYEE ALLOWANCES	12,762	20,341	13,794	13,794	-		
OTHER SERVICES	2,303,431	2,253,284	2,741,403	2,741,403	2,213,302		
MATERIALS & SUPPLIES	376,433	429,489	260,996	260,996	50,000		
OTHER CHARGES	1,268,641	1,218,794	1,475,879	1,475,879	1,621,052		
PASS THROUGHGS	-	-	-	-	80,000		
CAPITAL OUTLAY	(130,549)	520,938	819,764	819,764	-		
Total		\$ 6,278,151	\$ 7,274,624	\$ 8,562,521	\$ 8,562,521	\$ 7,312,264	
	PROJECT MANAGEMENT						
PERSONNEL SERVICES	689,671	841,878	2,268,593	2,250,976	3,698,856		
PAYROLL FRINGES	691,602	839,325	1,195,545	1,196,653	-		
EMPLOYEE ALLOWANCES	16,603	25,717	8,418	28,629	-		
OTHER SERVICES	137,537	110,377	201,804	205,352	208,218		
MATERIALS & SUPPLIES	14,643	24,005	20,600	16,200	20,600		
OTHER CHARGES	561,851	519,251	575,264	572,414	590,384		
PASS THROUGHGS	27,764	28,596	38,774	38,774	39,714		
CAPITAL OUTLAY	-	-	-	-	-		
VEHICLE OPERATING COSTS	-	-	-	-	-		
Total		\$ 2,139,671	\$ 2,389,149	\$ 4,308,998	\$ 4,308,998	\$ 4,557,772	
	RISK FUND						
PERSONNEL SERVICES	254,544	218,057	316,001	316,001	574,723		
PAYROLL FRINGES	106,011	256,843	211,798	211,798	-		
EMPLOYEE ALLOWANCES	4,360	3,024	5,232	5,232	-		
OTHER SERVICES	850,023	633,000	904,086	904,086	912,057		
MATERIALS & SUPPLIES	11,248	8,442	7,600	7,600	7,600		
OTHER CHARGES	18,772,692	19,903,979	22,692,949	22,692,949	22,568,478		
PASS THROUGHGS	4,700,691	5,511,779	3,457,225	3,457,225	4,693,011		
Total		\$ 24,699,570	\$ 26,535,123	\$ 27,594,891	\$ 27,594,891	\$ 28,755,869	
	WHEELER CENTER						
PERSONNEL SERVICES	21,632	38,621	23,072	23,680	41,240		
PAYROLL FRINGES	13,551	20,531	13,430	13,480	-		
EMPLOYEE ALLOWANCES	158	231	638	255	-		
OTHER SERVICES	292,783	315,716	318,236	311,336	324,786		
MATERIALS & SUPPLIES	33,559	25,151	24,594	28,615	25,300		
OTHER CHARGES	45,295	47,559	43,673	45,353	45,369		
Total		\$ 406,978	\$ 447,810	\$ 423,643	\$ 422,719	\$ 436,695	

Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
Fiduciary Trust	ELIZABETH R. DEAN TRUST FUND					
	PERSONNEL SERVICES	25,773	21,288	25,500	25,500	27,000
	PAYROLL FRINGES	6,554	6,107	-	-	-
	OTHER SERVICES	46,432	13,554	18,315	18,315	28,000
	MATERIALS & SUPPLIES	3,501	3,560	11,170	11,170	7,836
	OTHER CHARGES	1,357	1,401	77	77	80
	Total		\$ 83,617	\$ 45,910	\$ 55,062	\$ 55,062
Pension Trust	VEBA TRUST					
	OTHER SERVICES	344,591	354,544	458,948	458,948	459,234
	OTHER CHARGES	322	338	-	-	-
Total		\$ 344,913	\$ 354,882	\$ 458,948	\$ 458,948	\$ 459,234
	EMPLOYEES' RETIREMENT SYSTEM					
	PERSONNEL SERVICES	259,872	266,029	259,517	259,517	267,789
	PAYROLL FRINGES	113,233	139,192	153,054	153,054	149,594
	OTHER SERVICES	1,180,014	1,013,360	2,077,057	2,077,057	2,077,662
	MATERIALS & SUPPLIES	4,403	6,795	5,500	5,500	5,500
	OTHER CHARGES	31,223,608	32,468,659	32,349,500	32,349,500	32,348,925
	Total		\$ 32,781,130	\$ 33,894,034	\$ 34,844,628	\$ 34,844,628
Special Revenue	ENERGY PROJECTS					
	PERSONNEL SERVICES	3,136	5,568	30,000	29,183	30,000
	PAYROLL FRINGES	587	1,338	-	517	-
	OTHER SERVICES	80,111	12,724	117,364	117,664	65,000
	MATERIALS & SUPPLIES	40	514	-	-	-
	OTHER CHARGES	19,204	21,376	59,318	29,318	29,819
	PASS THROUGHGS	-	-	23,000	23,000	78,723
	CAPITAL OUTLAY	-	-	120,000	120,000	120,000
	GRANT/LOAN RECIPIENTS	-	88,488	471,456	471,456	-
	Total		\$ 103,078	\$ 130,009	\$ 821,138	\$ 791,138
	PARKS REPAIR & RESTORATION MILLAGE					
	PERSONNEL SERVICES	-	-	-	-	-
	PAYROLL FRINGES	-	-	-	-	-
	OTHER SERVICES	-	-	-	-	-
	MATERIALS & SUPPLIES	-	-	-	-	-
	OTHER CHARGES	1,417	-	-	-	-
	PASS THROUGHGS	64,000	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	
Total		\$ 65,417	\$ -	\$ -	\$ -	\$ -
	LOCAL LAW ENFORC BLOCK GRANT					
	PERSONNEL SERVICES	-	-	-	-	-
	OTHER SERVICES	33,872	32,227	5,254	5,254	-
	MATERIALS & SUPPLIES	-	16,641	28,467	28,769	-
	CAPITAL OUTLAY	26,001	-	-	-	-
Total		\$ 59,873	\$ 48,868	\$ 33,721	\$ 34,023	\$ -
	COMMUNITY TELEVISION NETWORK					
	PERSONNEL SERVICES	627,466	647,127	670,957	670,957	616,468
	PAYROLL FRINGES	365,888	483,919	505,370	505,370	503,699
	EMPLOYEE ALLOWANCES	680	777	816	816	1,158
	OTHER SERVICES	238,273	238,076	265,150	265,150	265,760
	MATERIALS & SUPPLIES	60,409	26,813	92,500	92,500	92,500
	OTHER CHARGES	195,493	189,023	239,984	239,984	241,358
	CAPITAL OUTLAY	175,135	169,549	396,735	396,735	281,648
Total		\$ 1,663,343	\$ 1,755,283	\$ 2,171,512	\$ 2,171,512	\$ 2,002,591
	HOMELAND SECURITY GRANT FUND					
	PERSONNEL SERVICES	61,421	43,212	66,805	3,755	-
	OTHER SERVICES	18,406	16,727	1,000	1,000	-
	MATERIALS & SUPPLIES	8,178	2,602	4,564	4,564	-
Total		\$ 88,006	\$ 62,542	\$ 72,369	\$ 9,319	\$ -

Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
	PARKS REHAB & DEVELOPMENT MILLAGE					
	PERSONNEL SERVICES	658	-	-	-	-
	PAYROLL FRINGES	5,070	-	-	-	-
	EMPLOYEE ALLOWANCES	-	-	-	-	-
	OTHER SERVICES	47,113	-	-	-	-
	MATERIALS & SUPPLIES	-	-	-	-	-
	OTHER CHARGES	29,658	-	-	-	-
	PASS THROUGHGS	413,405	-	-	-	-
	CAPITAL OUTLAY	30,674	-	-	-	-
	Total	\$ 526,577	\$ -	\$ -	\$ -	\$ -
	MAJOR STREET					
	PERSONNEL SERVICES	1,496,627	1,569,136	1,924,939	1,811,339	1,874,208
	PAYROLL FRINGES	878,317	1,081,270	1,237,957	1,301,767	1,294,607
	EMPLOYEE ALLOWANCES	7,439	9,072	7,192	10,865	8,457
	OTHER SERVICES	1,069,481	1,109,220	3,411,955	1,619,221	1,443,882
	MATERIALS & SUPPLIES	553,394	561,466	644,885	567,962	600,087
	OTHER CHARGES	1,240,350	1,190,202	1,601,133	969,645	959,037
	PASS THROUGHGS	933,984	627,206	900,127	900,127	1,044,998
	CAPITAL OUTLAY	-	11,090	-	-	-
	VEHICLE OPERATING COSTS	10,857	10,292	-	-	-
	Total	\$ 6,190,449	\$ 6,168,955	\$ 9,728,188	\$ 7,180,926	\$ 7,225,276
	LOCAL STREET					
	PERSONNEL SERVICES	358,071	382,196	459,870	608,805	465,111
	PAYROLL FRINGES	246,778	318,192	342,102	373,933	354,150
	EMPLOYEE ALLOWANCES	-	-	-	-	198
	OTHER SERVICES	480,092	709,340	1,423,495	899,455	705,479
	MATERIALS & SUPPLIES	133,475	168,559	162,252	162,815	151,838
	OTHER CHARGES	44,038	45,155	47,912	47,912	49,100
	PASS THROUGHGS	163,832	83,660	145,692	145,692	186,169
	VEHICLE OPERATING COSTS	-	55	-	-	-
	Total	\$ 1,426,286	\$ 1,707,157	\$ 2,581,323	\$ 2,238,612	\$ 1,912,045
	COURT FACILITIES					
	PASS THROUGHGS	225,000	225,000	225,000	225,000	225,000
	Total	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
	OPEN SPACE & PARKLAND PRESERVATION					
	PERSONNEL SERVICES	22,219	25,117	23,633	23,633	24,447
	PAYROLL FRINGES	14,325	15,096	14,989	14,989	16,137
	EMPLOYEE ALLOWANCES	477	251	229	229	298
	OTHER SERVICES	154,175	119,441	154,800	154,800	150,800
	MATERIALS & SUPPLIES	313	87	1,500	1,500	1,500
	OTHER CHARGES	61,721	39,566	2,212	2,212	2,322
	PASS THROUGHGS	1,296,751	1,346,485	1,233,475	1,233,475	1,238,575
	CAPITAL OUTLAY	1,584,650	1,841,223	114,267	114,267	-
	Total	\$ 3,134,633	\$ 3,387,265	\$ 1,545,105	\$ 1,545,105	\$ 1,434,079
	BANDEMER PROPERTY					
	PERSONNEL SERVICES	33	-	-	-	-
	PAYROLL FRINGES	9	-	-	-	-
	OTHER CHARGES	2,323	2,381	1,789	1,789	1,834
	CAPITAL OUTLAY	-	-	-	-	-
	Total	\$ 2,365	\$ 2,381	\$ 1,789	\$ 1,789	\$ 1,834
	CONSTRUCTION CODE FUND					
	PERSONNEL SERVICES	905,448	1,054,449	1,155,009	1,155,009	1,180,172
	PAYROLL FRINGES	499,811	651,278	761,358	761,358	845,422
	EMPLOYEE ALLOWANCES	11,500	15,595	5,380	5,380	7,773
	OTHER SERVICES	78,849	100,767	104,416	104,416	105,729
	MATERIALS & SUPPLIES	6,610	14,624	16,500	16,500	16,500
	OTHER CHARGES	566,269	470,192	410,359	410,359	408,760
	PASS THROUGHGS	-	-	-	-	-
	VEHICLE OPERATING COSTS	30	427	3,000	3,000	3,000
	Total	\$ 2,068,518	\$ 2,307,331	\$ 2,456,022	\$ 2,456,022	\$ 2,567,356

Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
	DRUG ENFORCEMENT					
	OTHER SERVICES	7,677	22,752	-	-	-
	MATERIALS & SUPPLIES	51,794	47,200	137,000	137,000	46,000
	CAPITAL OUTLAY	-	-	-	-	-
	Total	\$ 59,471	\$ 69,952	\$ 137,000	\$ 137,000	\$ 46,000
	FEDERAL EQUITABLE SHARING FORFEITURE					
	OTHER SERVICES	53,343	71,878	-	-	-
	MATERIALS & SUPPLIES	20,514	11,245	138,000	138,000	47,000
	OTHER CHARGES	12,384	8,942	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
	Total	\$ 86,241	\$ 92,065	\$ 138,000	\$ 138,000	\$ 47,000
	PARKS MEMORIALS & CONTRIBUTIONS					
	PERSONNEL SERVICES	4,017	4,180	4,160	4,160	4,285
	PAYROLL FRINGES	2,140	2,622	2,807	2,807	3,033
	EMPLOYEE ALLOWANCES	155	186	186	186	-
	OTHER SERVICES	7,201	16,016	509,532	509,532	14,250
	MATERIALS & SUPPLIES	794	12,641	1,000	1,000	1,000
	OTHER CHARGES	-	-	12,000	12,000	-
	PASS THROUGH	29,241	13,065	49,541	49,541	15,000
	CAPITAL OUTLAY	-	41,620	254,695	254,695	-
	Total	\$ 43,547	\$ 90,330	\$ 833,921	\$ 833,921	\$ 37,568
	METRO EXPANSION					
	PERSONNEL SERVICES	146,260	71,192	27,669	51,957	29,131
	PAYROLL FRINGES	33,048	21,196	14,568	21,023	17,550
	EMPLOYEE ALLOWANCES	-	-	-	-	75
	OTHER SERVICES	141,338	27,188	177,328	164,563	178,176
	MATERIALS & SUPPLIES	22,705	35,037	26,478	8,500	25,243
	OTHER CHARGES	4,285	4,399	12,670	12,670	12,995
	Total	\$ 347,637	\$ 159,011	\$ 258,713	\$ 258,713	\$ 263,170
	SPECIAL ASSISTANCE					
	OTHER SERVICES	8,000	-	4,000	4,000	4,000
	Total	\$ 8,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
	OPEN SPACE ENDOWMENT					
	OTHER SERVICES	-	-	10,000	10,000	10,000
	Total	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
	CEMETARY PERPETUAL CARE					
	OTHER SERVICES	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -
	ART IN PUBLIC PLACES					
	PERSONNEL SERVICES	125	72	-	-	-
	PAYROLL FRINGES	42	6	-	-	-
	OTHER SERVICES	418,358	90,733	597,300	26,000	-
	MATERIALS & SUPPLIES	580	610	4,000	10	-
	OTHER CHARGES	250	250	864,283	14,000	-
	Total	\$ 419,355	\$ 91,671	\$ 1,465,583	\$ 40,010	\$ -
	ALTERNATIVE TRANSPORTATION					
	PERSONNEL SERVICES	91,099	102,559	92,527	76,650	78,590
	PAYROLL FRINGES	37,924	47,563	51,962	43,660	47,236
	EMPLOYEE ALLOWANCES	660	726	792	792	792
	OTHER SERVICES	47,465	26,308	207,784	41,557	227,661
	MATERIALS & SUPPLIES	3,185	1,715	2,194	-	-
	OTHER CHARGES	24,332	124,388	445,685	258,135	45,394
	PASS THROUGH	-	(5,040)	-	-	-
	CAPITAL OUTLAY	166,456	18,332	487	-	-
	Total	\$ 371,121	\$ 316,551	\$ 801,431	\$ 420,794	\$ 399,673

Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
	STREET REPAIR MILLAGE					
	PERSONNEL SERVICES	1,033,946	1,276,136	576,943	-	-
	PAYROLL FRINGES	202,854	269,907	167,125	-	-
	EMPLOYEE ALLOWANCES	1,520	1,910	464	-	-
	OTHER SERVICES	3,056,227	3,092,834	2,477,779	-	-
	MATERIALS & SUPPLIES	174,104	251,510	(8,900)	-	-
	OTHER CHARGES	2,823,548	2,518,483	15,603,461	14,139,897	10,844,029
	PASS THROUGHGS	746,126	1,190,867	90,942	120,700	93,670
	CAPITAL OUTLAY	10,157,701	12,840,628	18,734,527	-	-
	Total	\$ 18,196,027	\$ 21,442,274	\$ 37,642,341	\$ 14,260,597	\$ 10,937,699
	MICHIGAN JUSTICE TRAINING					
	OTHER SERVICES	39,310	40,468	50,800	50,800	40,700
	MATERIALS & SUPPLIES	852	4,350	-	-	-
	Total	\$ 40,162	\$ 44,818	\$ 50,800	\$ 50,800	\$ 40,700
	AFFORDABLE HOUSING					
	PAYROLL FRINGES	-	-	-	-	-
	OTHER SERVICES	72,940	792	-	-	-
	OTHER CHARGES	-	-	159,000	159,000	-
	PASS THROUGHGS	-	-	-	-	-
	GRANT/LOAN RECIPIENTS	4,611	10,345	100,000	100,000	100,000
	Total	\$ 77,552	\$ 11,137	\$ 259,000	\$ 259,000	\$ 100,000
	PARKS MAINT & CAPITAL IMPROVEMENTS					
	PERSONNEL SERVICES	1,518,895	1,421,609	1,822,344	1,778,063	1,831,415
	PAYROLL FRINGES	736,633	924,498	1,035,984	982,664	1,057,272
	EMPLOYEE ALLOWANCES	12,453	15,569	17,071	15,121	10,837
	OTHER SERVICES	1,294,591	1,843,412	1,087,433	1,184,623	832,161
	MATERIALS & SUPPLIES	404,548	350,191	418,696	420,290	372,920
	OTHER CHARGES	436,747	389,248	978,082	1,144,011	1,200,418
	PASS THROUGHGS	12,733	12,660	288,979	288,979	-
	CAPITAL OUTLAY	1,590,833	991,933	2,058,171	1,967,900	-
	VEHICLE OPERATING COSTS	-	180	-	-	-
	Total	\$ 6,007,433	\$ 5,949,300	\$ 7,706,760	\$ 7,781,651	\$ 5,305,023
	LOCAL FORFEITURE					
	OTHER SERVICES	2,449	-	-	-	-
	MATERIALS & SUPPLIES	21,833	-	100	100	100
	OTHER CHARGES	-	-	-	-	-
	Total	\$ 24,282	\$ -	\$ 100	\$ 100	\$ 100
	COMMUNITY DEV BLOCK GRANT					
	PERSONNEL SERVICES	-	-	-	-	-
	PAYROLL FRINGES	-	-	-	-	-
	OTHER SERVICES	4,940	253	-	-	-
	MATERIALS & SUPPLIES	-	-	-	-	-
	GRANT/LOAN RECIPIENTS	432,440	35,885	198,231	198,231	-
	Total	\$ 437,380	\$ 36,138	\$ 198,231	\$ 198,231	\$ -
	SENIOR CENTER ENDOWMENT					
	PASS THROUGHGS	37,500	37,500	-	-	-
	Total	\$ 37,500	\$ 37,500	\$ -	\$ -	\$ -
	HOME PROGRAM FUND					
	PERSONNEL SERVICES	-	-	-	-	-
	GRANT/LOAN RECIPIENTS	2,250	-	-	-	-
	Total	\$ 2,250	\$ -	\$ -	\$ -	\$ -

Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
	SIDEWALK IMPROVEMENT FUND					
	PERSONNEL SERVICES	16,184	5,145	-	-	-
	PAYROLL FRINGES	2,159	(295)	-	-	-
	OTHER SERVICES	269,891	466	472,961	-	-
	MATERIALS & SUPPLIES	227	1,884	-	-	-
	OTHER CHARGES	-	-	-	-	-
	PASS THROUGHGS	-	-	-	-	-
	Total	\$ 288,461	\$ 7,200	\$ 472,961	\$ -	\$ -
	MAJOR GRANT PROGRAMS					
	PERSONNEL SERVICES	171,757	338,632	868,083	651,398	-
	PAYROLL FRINGES	30,699	110,602	59,468	59,468	-
	EMPLOYEE ALLOWANCES	-	5,288	-	-	-
	OTHER SERVICES	467,012	368,644	2,844,132	2,521,353	-
	MATERIALS & SUPPLIES	95,926	145,057	12,404	17,302	-
	OTHER CHARGES	18,764	57,981	1,299,581	1,299,581	-
	PASS THROUGHGS	100,000	100,000	-	-	-
	CAPITAL OUTLAY	187,674	29,300	1,234,157	1,234,157	-
	Total	\$ 1,071,833	\$ 1,155,504	\$ 6,317,825	\$ 5,783,259	\$ -
Capital Projects	GENERAL CAPITAL FUND					
	PERSONNEL SERVICES	122	1,588	-	-	-
	PAYROLL FRINGES	35	530	-	-	-
	OTHER SERVICES	(365,105)	68,330	175,000	-	-
	MATERIALS & SUPPLIES	-	-	-	-	-
	OTHER CHARGES	-	-	300,000	1,075,000	893,000
	CAPITAL OUTLAY	-	-	1,000,000	-	-
	Total	\$ (364,948)	\$ 70,448	\$ 1,475,000	\$ 1,075,000	\$ 893,000
Component Units	SMART ZONE LDFA					
	OTHER SERVICES	1,456,052	1,467,744	1,787,791	1,787,791	1,952,453
	OTHER CHARGES	568	13,731	27,101	27,101	27,818
	Total	\$ 1,456,620	\$ 1,481,475	\$ 1,814,892	\$ 1,814,892	\$ 1,980,271
	DDA/HOUSING FUND					
	OTHER SERVICES	-	-	-	-	-
	OTHER CHARGES	-	-	302,000	702,000	377,000
	PASS THROUGHGS	-	-	-	-	-
	Total	\$ -	\$ -	\$ 302,000	\$ 702,000	\$ 377,000
	DOWNTOWN DEVELOPMENT AUTHORITY					
	PERSONNEL SERVICES	-	-	179,668	167,120	186,999
	PAYROLL FRINGES	-	-	89,521	102,069	100,425
	EMPLOYEE ALLOWANCES	-	-	1,894	-	1,894
	OTHER SERVICES	-	-	272,559	272,559	494,776
	MATERIALS & SUPPLIES	-	-	18,025	18,025	25,835
	OTHER CHARGES	-	-	51,114	51,114	67,070
	PASS THROUGHGS	-	-	4,538,687	4,806,622	2,827,549
	CAPITAL OUTLAY	-	-	708,343	508,343	884,000
	Total	\$ -	\$ -	\$ 5,859,811	\$ 5,925,852	\$ 4,588,548
	DDA PARKING MAINTENANCE					
	OTHER SERVICES	-	-	465,270	465,270	172,937
	CAPITAL OUTLAY	-	-	1,861,000	1,861,000	2,899,142
	Total	\$ -	\$ -	\$ 2,326,270	\$ 2,326,270	\$ 3,072,079
	DDA PARKING SYSTEM					
	PERSONNEL SERVICES	-	-	179,674	167,120	184,972
	PAYROLL FRINGES	-	-	89,516	102,070	100,420
	EMPLOYEE ALLOWANCES	-	-	1,894	-	1,894
	OTHER SERVICES	-	-	6,595,683	6,595,683	7,332,324
	MATERIALS & SUPPLIES	-	-	24,720	24,720	26,896
	OTHER CHARGES	-	-	4,043,465	4,043,467	4,153,959
	PASS THROUGHGS	-	-	8,717,703	8,717,703	8,312,404
	CAPITAL OUTLAY	-	-	336,517	1,436,517	799,500
	Total	\$ -	\$ -	\$ 19,989,172	\$ 21,087,280	\$ 20,912,369

Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
	CITY TOTALS					
	PERSONNEL SERVICES	50,357,124	49,602,656	56,201,790	55,131,981	64,962,156
	PAYROLL FRINGES	26,396,255	31,445,786	33,171,327	32,996,787	35,753,032
	EMPLOYEE ALLOWANCES	588,812	776,988	570,295	595,806	574,253
	OTHER SERVICES	37,028,100	38,559,865	60,643,799	50,560,522	47,961,291
	MATERIALS & SUPPLIES	6,690,248	6,937,293	7,695,601	7,643,798	7,087,875
	OTHER CHARGES	100,320,806	98,243,367	187,842,587	138,680,629	130,432,914
	PASS THROUGH	23,875,578	25,688,970	43,373,543	36,972,722	35,560,922
	CAPITAL OUTLAY	11,939,373	15,685,428	35,749,842	12,972,846	8,038,618
	VEHICLE OPERATING COSTS	2,577,731	2,375,404	2,417,717	2,379,967	2,582,408
	GRANT/LOAN RECIPIENTS	1,711,104	1,414,073	2,049,316	2,049,316	1,344,629
	Total*	<u>\$ 261,485,131</u>	<u>\$ 270,729,831</u>	<u>\$ 429,715,817</u>	<u>\$ 339,984,374</u>	<u>\$ 334,298,098</u>

* Totals include all fund activity with no inter-fund eliminations. The City uses several Internal Service Funds to account for expenditures such as Fleet, Information Technology and Risk. Transactions involving Internal Service Funds would need to be eliminated to obtain consolidated totals. In addition retiree payments from the Pension Trust Fund are included in the Payroll Fringes total

**General Fund
Expenditures by Agency - Category**

Agency - Category	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY 2015
Mayor & Council	357,941	370,951	376,282	376,282	390,259
010 Mayor	357,941	370,951	376,282	376,282	390,259
Personnel Services	237,403	36,721	35,236	35,236	41,109
Personnel Services-Other	-	201,570	219,631	219,631	219,631
Payroll Fringes	36,642	47,553	33,536	33,536	41,621
Other Services	1,357	1,624	10,300	10,300	10,300
Materials & Supplies	256	566	900	900	900
Other Charges	82,283	82,917	76,679	76,679	76,698
City Attorney	1,863,446	1,879,367	1,952,331	1,952,331	1,982,510
014 Attorney	1,863,446	1,879,367	1,952,331	1,952,331	1,982,510
Personnel Services	965,189	972,936	1,055,182	1,055,182	1,042,389
Personnel Services-Other	30,305	26,122	20,000	20,000	16,604
Payroll Fringes	481,477	570,219	627,637	627,637	670,324
Employee Allowances	8,750	8,034	5,916	5,916	11,868
Other Services	39,518	21,256	24,000	24,000	24,000
Materials & Supplies	39,469	45,410	28,800	28,800	28,800
Other Charges	298,738	235,389	190,796	190,796	188,525
Capital Outlay	-	-	-	-	-
City Administrator Service Area	2,849,996	2,871,007	3,060,554	3,060,554	3,641,769
011 City Administrator	532,756	491,853	584,570	584,570	852,034
Personnel Services	204,639	255,160	261,466	261,466	422,113
Personnel Services-Other	31,621	-	-	-	-
Payroll Fringes	129,946	111,731	127,383	127,383	231,956
Employee Allowances	2,590	3,651	3,768	3,768	2,478
Other Services	88,663	59,432	66,400	66,400	66,400
Materials & Supplies	659	2,400	5,920	5,920	1,000
Other Charges	74,637	59,479	119,633	119,633	128,087
012 Human Resources	1,296,210	1,342,036	1,516,833	1,516,833	1,746,457
Personnel Services	648,126	662,174	780,427	780,427	897,237
Personnel Services-Other	36,467	26,369	22,500	22,500	23,500
Payroll Fringes	345,215	427,047	459,302	459,302	577,391

**General Fund
Expenditures by Agency - Category**

Agency - Category	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY 2015
Employee Allowances	3,266	3,600	6,600	6,600	2,640
Other Services	19,331	56,900	46,981	46,981	46,981
Materials & Supplies	14,005	4,950	8,500	8,500	8,500
Other Charges	229,800	160,997	192,523	192,523	190,208
015 City Clerk	1,021,030	1,037,118	959,151	959,151	1,043,278
Personnel Services	318,301	322,728	342,690	342,690	344,067
Personnel Services-Other	201,573	226,672	115,000	115,000	172,000
Payroll Fringes	190,888	252,689	261,972	261,972	281,038
Employee Allowances	1,768	2,530	2,640	2,640	1,320
Other Services	103,563	86,324	89,031	89,031	104,535
Materials & Supplies	32,009	20,863	22,500	22,500	24,500
Other Charges	172,929	125,313	125,318	125,318	115,818
Community Services Area	7,860,254	8,032,117	9,696,017	9,684,633	12,017,297
002 Community Development	1,973,745	1,827,409	2,053,166	2,053,166	3,930,488
Personnel Services	191,158	163,765	48,714	48,714	1,032,779
Personnel Services-Other	3,016	13,492	-	-	-
Payroll Fringes	129,394	122,011	28,712	28,712	939,548
Employee Allowances	1,719	1,348	379	379	8,532
Other Services	220,076	153,039	150,000	150,000	150,000
Materials & Supplies	-	-	-	-	-
Other Charges	158,753	127,225	480,732	480,732	455,000
Pass Throughs	-	-	100,000	100,000	100,000
Grant/Loan Recipients	1,269,629	1,246,529	1,244,629	1,244,629	1,244,629
033 Building	1,381,492	1,445,433	1,383,116	1,383,116	1,461,311
Personnel Services	503,820	494,889	534,499	534,499	631,480
Personnel Services-Other	43,070	61,432	10,000	10,000	10,000
Payroll Fringes	314,080	355,493	364,487	364,487	436,009
Employee Allowances	2,686	5,958	3,166	3,166	6,783
Other Services	80,245	150,115	118,068	118,068	120,281
Materials & Supplies	15,410	10,919	5,500	5,500	5,500
Other Charges	322,181	266,631	247,396	247,396	251,258

**General Fund
Expenditures by Agency - Category**

Agency - Category	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY 2015
Pass Throughs	100,000	99,996	100,000	100,000	-
Vehicle Operating Costs	-	-	-	-	-
050 Planning	921,661	919,981	986,587	986,587	1,030,576
Personnel Services	454,364	441,790	456,379	456,379	465,866
Personnel Services-Other	12,903	14,951	10,000	10,000	10,000
Payroll Fringes	248,481	297,486	315,923	315,923	341,997
Employee Allowances	1,099	1,254	1,254	1,254	1,254
Other Services	16,981	18,103	59,750	59,750	69,750
Materials & Supplies	3,842	866	4,670	4,670	4,670
Other Charges	183,991	145,530	138,611	138,611	137,039
060 Parks & Recreation	3,583,355	3,839,294	5,273,148	5,261,764	5,594,922
Personnel Services	693,347	826,004	1,079,631	1,079,631	1,139,403
Personnel Services-Other	818,171	882,689	1,280,456	1,280,456	1,338,735
Payroll Fringes	509,809	629,008	766,383	766,383	862,881
Employee Allowances	10,845	14,388	21,769	21,769	12,028
Other Services	855,207	883,329	990,484	988,299	1,046,993
Materials & Supplies	189,035	188,762	392,750	392,750	399,725
Other Charges	499,518	409,555	517,329	517,329	606,887
Pass Throughs	-	-	150,047	150,047	122,470
Capital Outlay	-	-	9,199	-	-
Vehicle Operating Costs	7,423	5,559	65,100	65,100	65,800
Grant/Loan Recipients	-	-	-	-	-
Financial & Administrative Services	3,567,456	3,585,786	3,957,473	3,877,779	7,348,373
018 Finance	3,315,314	3,372,304	3,717,023	3,637,329	3,786,267
Personnel Services	1,520,989	1,565,986	1,741,541	1,741,541	1,714,133
Personnel Services-Other	64,350	51,408	61,037	14,643	116,091
Payroll Fringes	822,256	1,029,430	1,141,754	1,141,754	1,245,998
Employee Allowances	16,230	18,563	19,116	19,116	17,400
Other Services	155,603	142,445	217,202	183,902	163,280
Materials & Supplies	60,093	63,816	62,858	62,858	62,858
Other Charges	662,202	500,656	473,515	473,515	466,507

**General Fund
Expenditures by Agency - Category**

Agency - Category	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY 2015
Capital Outlay	13,589	-	-	-	-
078 Customer Service	252,143	213,482	240,450	240,450	214,195
Personnel Services	126,260	86,090	106,861	105,812	106,200
Personnel Services-Other	700	792	-	-	-
Payroll Fringes	86,486	88,242	97,341	97,340	73,479
Employee Allowances	-	-	-	-	-
Other Services	97	25	-	100	-
Materials & Supplies	-	-	3,500	4,450	3,500
Other Charges	38,600	38,333	25,102	25,102	25,114
Pass Throughs	-	-	7,646	7,646	5,902
Vehicle Operating Costs	-	-	-	-	-
092 Information Technology	-	-	-	-	3,347,911
Personnel Services	-	-	-	-	1,957,118
Personnel Services-Other	-	-	-	-	60,093
Payroll Fringes	-	-	-	-	1,319,546
Employee Allowances	-	-	-	-	11,154
Public Services	6,179,370	5,785,144	8,565,886	8,370,482	13,793,184
029 Environmental Coordination Ser	96,005	90,362	84,105	84,105	209,401
Personnel Services	19,583	9,039	38,699	35,956	37,763
Personnel Services-Other	18,574	21,814	5,000	7,300	5,000
Payroll Fringes	16,136	17,474	20,634	20,542	21,965
Employee Allowances	417	124	659	609	185
Other Services	1,032	6,509	200	655	125,200
Materials & Supplies	150	41	200	200	200
Other Charges	40,113	35,360	18,713	18,843	19,088
040 Public Services	-	7,976	500,942	293,024	3,445,040
Personnel Services	-	2,640	82,024	13,300	1,834,423
Personnel Services-Other	-	3,631	-	10,615	92,625
Payroll Fringes	-	1,086	-	7,053	1,295,480
Employee Allowances	-	-	-	-	12,512
Other Services	-	619	6,818	57,056	-

**General Fund
Expenditures by Agency - Category**

Agency - Category	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY 2015
Materials & Supplies	-	-	-	-	-
Other Charges	-	-	177,100	-	-
Pass Throughs	-	-	235,000	205,000	210,000
Vehicle Operating Costs	-	-	-	-	-
061 Field Operations	3,765,678	3,889,753	4,277,880	4,273,306	5,701,292
Personnel Services	229,855	281,187	433,302	294,995	649,076
Personnel Services-Other	62,087	110,347	36,494	133,500	43,117
Payroll Fringes	221,726	275,261	343,496	311,761	530,442
Employee Allowances	2,065	5,020	1,405	1,405	3,529
Other Services	2,029,415	2,192,775	2,573,252	2,627,633	2,592,541
Materials & Supplies	54,089	73,838	41,226	55,757	40,826
Other Charges	829,517	586,541	519,468	519,018	510,748
Pass Throughs	333,902	335,427	327,237	327,237	1,329,013
Capital Outlay	-	24,723	-	-	-
Vehicle Operating Costs	3,022	4,635	2,000	2,000	2,000
070 Public Services Administration	294,325	154,490	191,523	191,523	185,181
Personnel Services	-	-	-	-	-
Payroll Fringes	-	-	-	-	-
Other Services	569	-	75,000	75,000	80,000
Other Charges	293,756	104,490	116,523	116,523	105,181
Pass Throughs	-	50,000	-	-	-
074 Utilities-Water Treatment	523,225	119,216	489,932	489,218	800,685
Personnel Services	35,894	19,309	49,370	48,209	52,985
Personnel Services-Other	1,220	1,647	3,011	3,011	3,026
Payroll Fringes	21,664	22,739	35,275	35,222	41,318
Employee Allowances	-	-	153	153	187
Other Services	67,055	43,441	85,200	88,711	60,700
Materials & Supplies	10,548	9,656	15,000	11,989	15,000
Other Charges	20,594	21,624	20,923	20,923	21,469
Pass Throughs	366,250	-	50,000	50,000	575,000
Capital Outlay	-	800	231,000	231,000	31,000

**General Fund
Expenditures by Agency - Category**

Agency - Category	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY 2015
091 Fleet & Facility Services	1,500,136	1,523,347	3,021,504	3,039,306	3,451,585
Personnel Services	280,153	301,431	313,014	313,214	1,255,016
Personnel Services-Other	24,406	22,237	24,753	23,600	61,425
Payroll Fringes	181,452	235,964	260,066	259,688	1,009,735
Employee Allowances	7,157	8,427	7,427	7,427	14,399
Other Services	735,195	728,175	927,799	954,723	738,178
Materials & Supplies	65,926	66,237	48,617	47,600	47,264
Other Charges	136,855	95,063	85,973	85,973	77,034
Pass Throughs	13,770	14,184	1,290,081	1,290,081	183,534
Capital Outlay	55,222	50,885	63,774	57,000	65,000
Vehicle Operating Costs	-	744	-	-	-
Safety Services	39,463,791	38,166,685	39,505,443	39,183,583	39,981,903
031 Police	25,873,142	24,577,967	25,101,302	24,873,752	25,318,872
Personnel Services	11,360,845	10,133,081	10,761,699	10,761,699	10,762,475
Personnel Services-Other	2,133,392	1,560,835	1,582,705	1,355,155	1,355,155
Payroll Fringes	6,642,151	7,365,180	7,374,505	7,374,505	7,668,531
Employee Allowances	220,946	326,573	207,884	207,884	197,462
Other Services	1,433,292	2,007,283	2,126,693	2,126,391	2,308,402
Materials & Supplies	106,093	93,967	104,600	104,600	104,600
Other Charges	3,949,746	3,044,248	2,913,216	2,913,216	2,892,247
Pass Throughs	-	742	-	302	-
Capital Outlay	-	-	-	-	-
Vehicle Operating Costs	26,678	46,058	30,000	30,000	30,000
032 Fire	13,590,650	13,588,718	14,404,141	14,309,831	14,663,031
Personnel Services	5,858,659	6,081,555	6,314,113	6,314,113	6,424,940
Personnel Services-Other	819,983	439,637	701,820	607,510	559,061
Payroll Fringes	3,492,997	4,306,817	4,380,126	4,380,126	4,697,598
Employee Allowances	169,591	193,942	151,620	151,620	185,780
Other Services	877,084	958,468	991,785	991,785	1,075,962
Materials & Supplies	164,011	160,919	197,981	197,981	198,089
Other Charges	2,184,591	1,443,682	1,555,146	1,555,146	1,510,951

**General Fund
Expenditures by Agency - Category**

Agency - Category	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY 2015
Pass Throughs	600	600	-	-	-
Capital Outlay	8,750	-	111,300	111,300	10,400
Vehicle Operating Costs	14,385	3,099	250	250	250
District Court	3,700,824	4,338,630	4,342,514	4,435,047	4,611,816
021 District Court	3,700,824	4,338,630	4,342,514	4,435,047	4,611,816
Personnel Services	1,637,942	1,712,802	1,845,049	1,911,049	1,859,437
Personnel Services-Other	34,350	63,431	64,037	37,700	37,700
Payroll Fringes	897,535	1,222,224	1,260,371	1,311,921	1,510,935
Employee Allowances	8,306	11,625	10,632	11,952	8,364
Other Services	386,329	717,528	519,650	519,650	557,650
Materials & Supplies	69,346	55,592	58,700	58,700	58,700
Other Charges	667,016	540,018	584,075	584,075	579,030
Pass Throughs	-	-	-	-	-
Capital Outlay	-	15,410	-	-	-
Other	13,010,357	13,097,865	17,309,788	14,036,245	14,209,672
019 Non-Departmental	13,010,357	13,097,865	17,309,788	14,036,245	14,209,672
Personnel Services	-	-	-	-	-
Personnel Services-Other	-	-	754,835	1,029,000	846,000
Payroll Fringes	551,932	-	213,576	213,576	-
Employee Allowances	-	-	-	-	-
Other Services	259,512	226,079	467,390	414,380	235,409
Materials & Supplies	107,910	91,213	126,637	126,637	118,970
Other Charges	1,634,616	1,225,674	855,310	941,620	2,227,372
Pass Throughs	10,456,388	11,554,900	14,892,040	11,311,032	10,781,921
Capital Outlay	-	-	-	-	-
Grand Total	\$ 78,853,436	\$ 78,127,552	\$ 88,766,288	\$ 84,976,936	\$ 97,976,783

**General Fund
Expenditures by Agency - Activity**

Agency - Activity	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY2015
Mayor & Council	357,941	370,951	376,282	376,282	390,259
010 Mayor	357,941	370,951	376,282	376,282	390,259
1000 Administration	-	-	-	-	-
1010 Mayor & Council	357,802	370,805	375,922	375,922	389,880
1100 Fringe Benefits	139	146	360	360	379
City Attorney	1,863,446	1,879,367	1,952,331	1,952,331	1,982,510
014 Attorney	1,863,446	1,879,367	1,952,331	1,952,331	1,982,510
1000 Administration	1,730,224	1,805,660	1,881,167	1,881,167	1,913,617
1100 Fringe Benefits	133,222	73,707	71,164	71,164	68,893
City Administrator Service Area	2,849,996	2,871,007	3,060,554	3,060,554	3,641,769
011 City Administrator	532,756	491,853	584,570	584,570	852,034
1000 Administration	532,756	491,853	584,570	584,570	588,871
7014 Safety	-	-	-	-	263,163
012 Human Resources	1,296,210	1,342,036	1,516,833	1,516,833	1,746,457
1000 Administration	1,205,226	1,227,976	1,395,711	1,395,711	1,619,763
1217 Union Business	90,985	114,061	121,122	121,122	126,694
015 City Clerk	1,021,030	1,037,118	959,151	959,151	1,043,278
1000 Administration	931,084	1,036,448	959,151	959,151	1,043,278
1522 Elections-Special	89,947	669	-	-	-
Community Services Area	7,860,254	8,032,117	9,696,017	9,684,633	12,017,297
002 Community Development	1,973,745	1,827,409	2,053,166	2,053,166	3,930,488
1000 Administration	295,690	205,849	283,843	283,843	284,797
1001 Service Area Overhead/Admin	70,749	75,464	-	-	-
1950 Special Projects	70,001	-	-	-	-
2034 Housing Commission Support	60,000	60,000	414,694	414,694	2,301,062
2220 Housing Acquisition	-	-	100,000	100,000	100,000
2280 Rehab Service Delivery	207,676	229,567	-	-	-
2290 Assistance to Programs	-	-	-	-	-
2300 Integrated Funding	-	-	-	-	-
2310 Human Serv/Homeless Prevnt	1,269,629	1,256,529	1,254,629	1,254,629	1,244,629
033 Building	1,381,492	1,445,433	1,383,116	1,383,116	1,461,311

**General Fund
Expenditures by Agency - Activity**

Agency - Activity	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY2015
1000 Administration	206,408	204,759	446,077	446,077	353,290
1001 Service Area Overhead/Admin	218,435	218,784	-	-	-
1100 Fringe Benefits	165,638	105,792	107,996	107,996	111,780
2034 Housing Commission Support	-	-	-	-	-
3310 Nuisance Properties	-	33,676	-	-	-
3330 Building - Construction	-	-	-	-	26,329
3340 Housing Bureau	775,963	866,891	813,235	813,235	953,417
3361 Master Plan Update	-	-	-	-	-
3362 Corridor Design Standards	-	-	-	-	-
3363 Zoning Code Revision	-	-	-	-	-
3370 Building - Appeals	15,047	15,531	15,808	15,808	16,495
050 Planning	921,661	919,981	986,587	986,587	1,030,576
3320 Historic Preservation	69,610	73,633	72,968	72,968	72,670
3360 Planning	850,526	844,221	911,399	912,199	956,486
3370 Building - Appeals	1,525	2,127	2,220	1,420	1,420
3380 Plan Review	-	-	-	-	-
060 Parks & Recreation	3,583,355	3,839,294	5,273,148	5,261,764	5,594,922
1000 Administration	461,092	719,151	849,852	849,852	863,345
1001 Service Area Overhead/Admin	192,959	200,554	-	-	-
1100 Fringe Benefits	280,302	188,288	143,791	143,791	165,890
1646 Farmer's Market	-	-	-	-	171,241
6100 Facility Rentals	313,661	302,631	362,996	362,996	363,137
6121 Leslie Science Center	-	-	-	-	-
6190 Cobblestone Farm	257	-	-	-	-
6230 Buhr Park Pool and Rink	-	-	-	-	-
6231 Buhr Pool	228,564	237,499	246,695	246,695	252,478
6232 Buhr Rink	172,588	185,422	171,183	171,183	177,804
6234 Veteran's Pool	258,366	249,302	237,108	237,108	208,073
6235 Veteran's Ice Arena	440,318	452,496	477,472	477,472	509,734
6236 Fuller Pool	231,815	231,013	246,517	246,517	244,823
6237 Mack Pool	202,415	201,527	196,645	196,645	235,603

**General Fund
Expenditures by Agency - Activity**

Agency - Activity	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY2015
6238 Veteran's Fitness Center	2,073	2,238	4,646	4,646	2,674
6242 Argo Livery	204,528	258,189	279,476	279,476	342,567
6244 Gallup Livery	283,893	272,039	278,602	278,602	282,261
6260 Bryant Community Center	-	-	-	-	-
6315 Senior Center Operations	192,153	217,137	222,913	211,529	221,101
6403 Community Outreach Services	118,372	118,686	118,350	118,350	119,050
6503 Huron Golf Course	-	1,982	470,616	470,616	481,773
6504 Leslie Golf Course	-	1,140	966,286	966,286	953,368
Financial & Administrative Services Area	3,567,456	3,585,786	3,957,473	3,877,779	7,348,373
018 Finance	3,315,314	3,372,304	3,717,023	3,637,329	3,786,267
1000 Administration	557,129	631,039	688,915	655,615	756,124
1100 Fringe Benefits	412,206	249,560	250,065	250,065	241,842
1371 Purchasing	119,891	93,582	167,499	167,499	207,321
1372 Revolving Supply	-	-	-	-	-
1381 Municipal Center	-	-	-	-	-
1820 Accounting	749,509	824,745	924,784	878,390	846,674
1830 Assessing	909,669	960,979	1,054,068	1,054,068	1,087,107
1850 Treasury/Violations Bureau	379,869	404,581	421,368	421,368	427,319
1860 Parking Referees	187,042	207,818	210,324	210,324	219,880
078 Customer Service	252,143	213,482	240,450	240,450	214,195
4550 Customer Service	-	-	-	-	30,541
7011 Call Center	252,143	213,482	240,450	240,450	183,654
092 Information Technology	-	-	-	-	3,347,911
1000 Administration	-	-	-	-	322,824
1921 Infrastructure	-	-	-	-	949,438
1922 Enterprise Applications	-	-	-	-	486,229
1926 Help Desk	-	-	-	-	492,280
1927 Application Development	-	-	-	-	1,097,140
Public Services	6,179,370	5,785,144	8,565,886	8,370,482	13,793,184
029 Environmental Coordination Ser	96,005	90,362	84,105	84,105	209,401
1000 Administration	96,005	90,362	84,105	84,105	209,401

**General Fund
Expenditures by Agency - Activity**

Agency - Activity	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY2015
040 Public Services	-	7,976	500,942	293,024	3,445,040
1000 Administration	-	-	150,000	150,000	1,028,234
4505 Scio Church Sidewalk	-	3,084	192,138	46,916	-
4506 Newport Sidewalk Alternatives	-	4,893	10,108	10,108	-
4507 Barton Sidewalk	-	-	46,878	15,000	-
4508 Waldenwood Sidewalk	-	-	16,818	16,000	-
4510 Engineer - Private-Of-Way	-	-	-	-	76,714
4550 Customer Service	-	-	-	-	19,883
4570 Record Maintenance	-	-	-	-	35,111
4580 Private Dev. Construction	-	-	-	-	288,760
7012 Training	-	-	-	-	18,243
9000 Capital Outlay	-	-	85,000	55,000	1,978,095
061 Field Operations	3,765,678	3,889,753	4,277,880	4,273,306	5,701,292
1000 Administration	889,250	616,442	557,251	557,251	1,719,297
1130 Fairview Cementery	29,787	24,176	32,400	32,400	32,000
4100 DDA Street Lighting	61,555	79,233	58,047	71,940	58,948
4101 Street Lighting	1,607,647	1,697,014	1,944,237	1,926,744	1,956,941
4103 Loading Zone Maintenance	-	-	-	-	-
4120 Parking Meters	161	-	-	-	-
4146 Football/Special Events	26,540	29,408	6,812	6,812	7,353
4149 Major Traffic Signs	3,689	2,796	-	3,600	-
4930 Systems Maintenance	-	-	-	-	142,830
4931 Installs and Repairs	-	-	-	-	80,989
6139 Parks	9	-	-	-	-
6209 Parks - Mowing	507,593	585,867	945,901	941,327	946,918
6210 Operations	187,679	193,989	171,849	169,060	175,263
6222 Snow & Ice Control	100,691	303,142	205,636	217,164	218,202
6225 Graffiti/Private Property	18,829	16,150	7,972	7,972	8,347
6301 Mowing - Non Parks	-	-	-	-	5,409
6307 Field Investigations	-	-	-	-	-
6309 General Care - Parks/Forestry	-	-	-	-	-

**General Fund
Expenditures by Agency - Activity**

Agency - Activity	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY2015
6317 Post Plant Care	-	-	-	-	-
6320 Trimming	-	-	-	-	-
6324 Storm Damage	-	-	-	-	-
6325 Stump Removal	-	-	-	-	-
6327 Tree Planting	-	-	-	-	-
6328 ROW Maintenance	18,754	26,347	15,720	15,720	15,845
6329 Tree Removals	-	-	-	-	-
6335 Athletic Fields/Game Courts	15,778	17,452	18,250	18,250	18,250
6340 Adopt-A-Park/Garden	495	85	15,939	7,200	15,939
7060 Outstations	-	-	-	-	-
7061 South Industrial Site	-	-	-	-	-
9500 Debt Service	297,222	297,651	297,866	297,866	298,761
070 Public Services Administration	294,325	154,490	191,523	191,523	185,181
1000 Administration	569	50,000	75,000	75,000	80,000
1001 Service Area Overhead/Admin	-	-	-	-	-
1100 Fringe Benefits	293,756	104,490	116,523	116,523	105,181
074 Utilities-Water Treatment	523,225	119,216	489,932	489,218	800,685
1000 Administration	30,660	37,605	33,065	33,065	44,657
7048 City Services	-	-	-	-	-
7091 Maintenance - Hydropower	492,565	81,611	456,867	456,153	756,028
091 Fleet & Facility Services	1,500,136	1,523,347	3,021,504	3,039,306	3,451,585
1000 Administration	241,398	223,239	225,740	229,276	745,268
1381 Municipal Center	1,200,668	1,246,865	2,533,695	2,520,435	1,176,139
1383 Community Dental Center	7,896	24,750	14,274	11,700	7,600
1385 City Center Building	-	-	-	-	-
1950 Special Projects	-	-	-	-	-
3231 Fire Station #1	47,375	28,493	247,795	277,895	322,100
3236 Fire Station #6	-	-	-	-	-
4912 Materials & Supplies	-	-	-	-	2,105
4914 Repairs	-	-	-	-	971,855
4918 Garage Maintenance	-	-	-	-	9,691

**General Fund
Expenditures by Agency - Activity**

Agency - Activity	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY2015
7048 City Services	2,799	-	-	-	-
7060 Outstations	-	-	-	-	170,490
9091 Vehicle Purchases	-	-	-	-	46,337
Safety Services	39,463,791	38,166,685	39,505,443	39,183,583	39,981,903
031 Police	25,873,142	24,577,967	25,101,302	24,873,752	25,318,872
1000 Administration	840,461	1,166,653	851,271	851,271	2,051,667
1100 Fringe Benefits	2,718,418	1,696,946	1,672,474	1,672,474	1,651,505
1221 Recruiting & Hiring	139,217	55,064	154,599	154,599	19,806
3111 Professional Standards	98,548	41,441	3,679	3,679	3,679
3114 AAATA	215,736	267,404	137,502	137,502	271,757
3115 DEA Officer	157,053	138,607	165,986	165,986	25,901
3120 Grants Coordination	-	-	-	-	-
3121 Adminstrative Services	287,119	407,210	6,250	6,250	476,269
3122 Budget & Payroll	61,124	-	1,000	1,000	1,000
3123 Communications	2,201,668	967,635	962,215	958,737	962,063
3124 Data Processing	-	-	-	-	-
3125 Management Info Syst	1,207,073	1,322,112	1,218,752	1,218,752	1,218,752
3126 Property	299,409	169,132	150,681	150,681	155,514
3127 Records	288,960	513,243	619,192	619,192	661,523
3128 Alarm Enforcement	8,485	10,565	-	-	-
3130 Charity Golf Outing	20,754	-	-	-	-
3131 Adopt-A-Family	-	-	-	-	-
3135 Hostage Negotiations	350	3,242	1,000	1,000	1,000
3141 Crime Prevention	1,074	2,080	250	250	250
3142 School Liaison	465,400	144,439	-	-	-
3143 Crime Strategy	805	-	500	500	500
3144 District Detectives	2,993,960	2,954,776	2,713,369	2,699,864	3,484,717
3145 Special Victims Unit	-	-	-	-	-
3146 Firearms	27,599	30,711	30,000	30,000	30,000
3147 L.A.W.N.E.T.	263,803	247,488	179,562	179,562	178,290
3148 Special Investigations Unit	1,021	360	-	-	-

**General Fund
Expenditures by Agency - Activity**

Agency - Activity	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY2015
3149 Special Tactics	28,676	30,868	23,665	23,665	23,711
3150 Patrol	11,209,701	11,652,544	13,227,602	13,159,203	10,977,104
3151 Downtown Patrol	-	-	-	-	-
3152 Special Services	733,705	923,376	1,060,420	935,420	978,216
3154 Dedicated Neighborhood Patrol	10,619	-	-	-	-
3155 Community Affairs	-	-	-	-	-
3156 Crossing Guards	109,348	106,993	114,500	114,500	114,500
3157 Fingerprinting	37	37	-	-	-
3158 Mountain Bikes	432	660	150	150	150
3159 K-9	316,314	342,250	341,371	341,371	360,138
3160 Motorcycle Unit	16,790	17,670	15,439	15,439	15,461
3162 Community Standards	1,082,535	1,254,222	1,287,463	1,270,295	1,385,488
3172 Animal Control	35	-	28,000	28,000	130,000
3235 Emergency Management	66,911	110,236	134,410	134,410	139,911
032 Fire	13,590,650	13,588,718	14,404,141	14,309,831	14,663,031
1000 Administration	975,813	1,243,618	1,613,929	1,519,619	2,284,303
1100 Fringe Benefits	1,874,677	1,106,261	1,156,413	1,156,413	1,112,218
3035 Public Safety Grants	-	-	-	-	-
3220 Fire Education	-	-	-	-	-
3221 Fire Inspections	581,010	742,198	941,432	941,432	702,417
3230 Fire Operations	662,143	766,034	728,052	728,052	697,342
3231 Fire Station #1	5,642,703	3,954,503	3,903,009	3,903,009	4,055,200
3233 Fire Station #3	618,734	1,490,135	1,459,447	1,459,447	1,495,327
3234 Fire Station #4	1,009,957	1,405,280	1,480,197	1,480,197	1,518,079
3236 Fire Station #6	1,005,618	1,082,254	1,173,170	1,173,170	973,058
3237 Fire Station #5	1,106,798	1,436,481	1,486,884	1,486,884	1,356,677
3240 Repairs & Maintenance	65,397	147,435	134,462	134,462	137,523
3250 Fire Training	47,799	214,520	327,146	327,146	330,887
9000 Capital Outlay	-	-	-	-	-
District Court	3,700,824	4,338,630	4,342,514	4,435,047	4,611,816
021 District Court	3,700,824	4,338,630	4,342,514	4,435,047	4,611,816

**General Fund
Expenditures by Agency - Activity**

Agency - Activity	Actual FY 2012	Actual FY 2013	Budget FY2014	Forecasted FY2014	Adopted FY2015
1000 Administration	1,139,418	1,208,375	1,322,259	1,295,922	1,294,096
5120 Judicial & Direct Support	1,086,384	1,242,593	1,225,354	1,225,354	1,353,859
5140 Case Processing	941,273	1,229,380	1,133,166	1,133,166	1,120,816
5160 Probation/Post Judgmt Sup	533,748	658,283	661,735	780,605	843,045
Other	13,010,357	13,097,865	17,309,788	14,036,245	14,209,672
019 Non-Departmental	13,010,357	13,097,865	17,309,788	14,036,245	14,209,672
1000 Administration	1,347,009	1,665,110	2,339,901	2,566,358	3,077,639
1023 Community Events	47,302	43,778	-	-	-
1047 Hospitality Committee	-	-	-	-	-
1120 Administrator Discretion Fund	-	-	-	-	-
1810 Tax Refunds	1,095,388	609,711	300,000	300,000	200,000
1920 City Wide Memberships	123,628	125,172	127,135	127,135	127,135
1959 Pension Contribution	196,932	-	213,576	213,576	-
2034 Housing Commission Support	154,000	232,277	-	-	-
2070 Hous/Human Serv Conting	121,780	121,521	-	-	-
2410 Economic Development	-	-	-	-	-
9000 Capital Outlay	-	57,511	252,489	252,489	-
9500 Debt Service	1,011,087	1,009,029	4,511,187	1,011,187	1,007,187
9541 Bad Debts	-	-	-	-	-
9573 City Share Special Assess	-	-	-	-	-
9800 Pass Throughs	8,913,232	9,233,757	9,565,500	9,565,500	9,797,711
Grand Total	\$ 78,853,436	\$ 78,127,552	\$ 88,766,288	\$ 84,976,936	\$ 97,976,783

FTE Count by Service Area/Unit

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
MAYOR & CITY COUNCIL	0.75	0.75	0.75	0.75	0.88
Total Mayor & City Council	0.75	0.75	0.75	0.75	0.88
CITY ATTORNEY	13.00	12.60	12.20	12.00	12.00
Total City Attorney	13.00	12.60	12.20	12.00	12.00
CITY ADMINISTRATOR	2.50	2.50	2.50	4.50	5.00
HUMAN RESOURCES	11.50	11.00	11.75	12.00	12.63
CLERK SERVICES	5.42	5.42	5.50	5.75	5.75
COMMUNICATIONS OFFICE	11.50	11.50	11.50	11.50	10.50
Total City Administrator Service Area	30.92	30.42	31.25	33.75	33.88
COMMUNITY SERVICES ADMINISTRATION	0.17				
PLANNING & DEVELOPMENT	27.98	22.44	21.59	26.09	27.09
PLANNING		7.05	7.00	7.00	7.00
NON-DEPARTMENTAL - A2D2	0.40				
COMMUNITY DEVELOPMENT	4.17	3.89	2.79	0.64	22.64
PARKS & RECREATION	19.92	20.25	20.17	23.82	23.82
Total Community Services Area	52.64	53.63	51.55	57.55	80.55
ACCOUNTING	7.10	6.90	6.75	7.42	6.81
ASSESSOR	8.00	8.00	8.00	8.00	8.00
CUSTOMER SERVICE	12.35	12.10	11.60	11.60	12.46
FINANCIAL & BUDGET PLANNING	3.50	3.50	3.50	3.50	3.25
INFORMATION TECHNOLOGY	22.94	20.45	23.45	24.45	24.45
PROCUREMENT	1.15	1.10	1.00	1.00	1.50
RISK MANAGEMENT	0.80	0.80	0.80	0.80	0.80
TREASURY	4.70	4.70	4.70	4.70	3.84
Total Financial Services Area	60.54	57.55	59.80	61.47	61.11
CAPITAL PROJECTS	16.00	17.89	17.64	19.17	19.97
FIELD OPERATIONS	128.60	125.96	123.96	119.99	119.99
FLEET & FACILITIES	23.67	21.05	21.20	20.20	20.20
PROJECT MANAGEMENT	15.26	12.85	12.85	12.21	12.41
PUBLIC SERVICES ADMINISTRATION	10.00	9.35	9.35	6.35	5.35
SYSTEMS PLANNING	13.69	13.65	14.65	15.32	15.32
WASTEWATER TREATMENT	34.85	35.05	35.17	35.17	35.17
WATER TREATMENT	26.00	25.51	25.63	25.74	25.74
Total Public Services Area	268.07	261.31	260.45	254.15	254.15
FIRE	89.00	82.00	82.00	86.00	87.00
POLICE	177.00	164.00	146.00	146.00	149.00
Total Safety Services Area	266.00	246.00	228.00	232.00	236.00
FIFTEENTH DISTRICT COURT	37.00	36.00	34.00	34.00	34.00
Total Fifteenth District Court	37.00	36.00	34.00	34.00	34.00
RETIREMENT SYSTEM	3.75	3.75	3.75	3.75	3.75
Total Retirement System	3.75	3.75	3.75	3.75	3.75
DOWNTOWN DEVELOPMENT AUTHORITY	3.00	4.00	4.00	4.00	4.00
Total Downtown Development Authority	3.00	4.00	4.00	4.00	4.00
Grand Total of City FTEs	735.67	706.01	685.75	693.42	720.32

Note: The City's FTEs peaked in FY 2001 at 1,005

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MAYOR & CITY COUNCIL

Composed of the Mayor and ten Council members, two from each of five wards, the City Council is the governing body for the City of Ann Arbor. The role of City Council is to determine policy for the City. The Mayor and City Council address the needs of all citizens by providing information and general assistance.

MAYOR & COUNCIL

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	480	530	-	-	-
Total	\$480	\$530	-	-	-

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	480	530	-	-	-
Total	\$480	\$530	-	-	-

MAYOR & COUNCIL

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	237,403	238,291	254,867	254,867	260,740
PAYROLL FRINGES	36,641	47,553	33,536	33,536	41,621
OTHER SERVICES	1,357	1,624	10,300	10,300	10,300
MATERIALS & SUPPLIES	256	566	900	900	900
OTHER CHARGES	82,283	82,917	76,679	76,679	76,698
Total	\$357,940	\$370,951	\$376,282	\$376,282	\$390,259

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	357,940	370,951	376,282	376,282	390,259
Total	\$357,940	\$370,951	\$376,282	\$376,282	\$390,259

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
MAYOR & COUNCIL	0.75	0.75	0.75	0.88
Total	0.75	0.75	0.75	0.88

MAYOR AND CITY COUNCIL

EXPENSES

Personnel Services – This reflects the increase in FTE % for the Mayor's Secretary position to represent the actual hours worked.

Payroll Fringes – This reflects the increase in pension and VEBA costs.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Mayor and City Council would be charged \$246,675 in FY 2015.

MAYOR & COUNCIL

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
EXECUTIVE ASST TO MAYOR	401490	0.88
Total		0.88

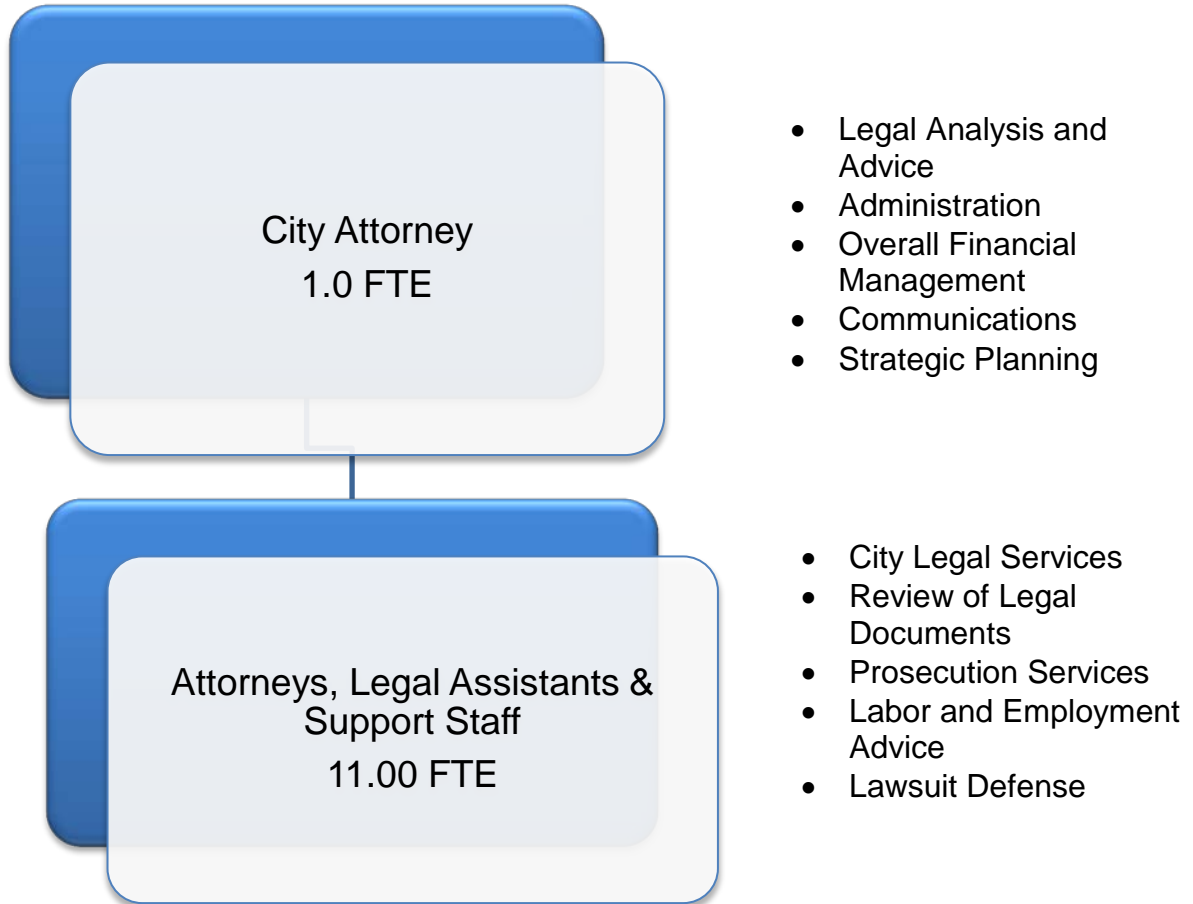
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CITY ATTORNEY

The City Attorney's Office performs legal services for the City. These services include the provision of legal advice to City Council, the City Administrator and other City officials, the preparation and review of legal documents, the prosecution of persons accused of violating City ordinances, and the representation of the City and City officials in litigation and labor matters.

City Attorney's Area Organization Chart



The City Attorney is appointed by and responsible to the City Council. The City Attorney is the City's Chief Legal Officer. The City Attorney's Area provides the organization with a broad array of services such as: preparation of a wide range of legal advice to City Council, City Administrator, and Service Area Administrators, preparation and review of legal documents, drafting and review of ordinances, prosecution of persons accused of violating City ordinances, participation in labor negotiations, and representation of the City in lawsuits.

CITY ATTORNEY

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
FINES & FORFEITS	-	-	-	-	-
OPERATING TRANSFERS IN	118,000	150,000	150,000	150,000	150,000
Total	\$118,000	\$150,000	\$150,000	\$150,000	\$150,000

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	118,000	150,000	150,000	150,000	150,000
Total	\$118,000	\$150,000	\$150,000	\$150,000	\$150,000

CITY ATTORNEY

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	995,493	999,060	1,075,182	1,075,182	1,058,993
PAYROLL FRINGES	481,478	570,219	627,637	627,637	670,324
OTHER SERVICES	39,518	21,256	24,000	24,000	24,000
MATERIALS & SUPPLIES	39,469	45,410	28,800	28,800	28,800
OTHER CHARGES	298,738	235,389	190,796	190,796	188,525
EMPLOYEE ALLOWANCES	8,750	8,034	5,916	5,916	11,868
Total	\$1,863,446	\$1,879,368	\$1,952,331	\$1,952,331	\$1,982,510

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	1,863,446	1,879,368	1,952,331	1,952,331	1,982,510
Total	\$1,863,446	\$1,879,368	\$1,952,331	\$1,952,331	\$1,982,510

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
CITY ATTORNEY	12.60	12.20	12.00	12.00
Total	12.60	12.20	12.00	12.00

CITY ATTORNEY

EXPENSES

Payroll Fringes – This reflects the increase in pension and VEBA costs.

Employee Allowances – The increase is due to more employees receiving cell phone allowances.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the City Attorney would be charged \$228,895 in FY 2015.

FY 2014

GOALS AND PERFORMANCE MEASURES

Service Area:	City Attorney	Area Administrator:	Stephen Postema
Service Unit:	City Attorney	Manager:	Stephen Postema

Service Unit Goals	City Goals:
A. Assist in revisions of areas of the City Ordinance, specifically the zoning and pension ordinances.	2
B. Continue to protect City from liability and risk through proactive attorney services, legal advice, and defense of lawsuits.	3
C. Continue efforts to electronically store documents and other information in CityLaw and to use CityLaw as a tool for recording assignment status.	5
D. Continue to work to reimburse legal and other costs incurred by the City in connection with new developments.	1
E. Continue to review contract management software, OnBase, and help implement system City-wide if proven effective.	2
F. Continue to cross-train in relevant areas to anticipate succession planning.	2

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015
GOALS AND PERFORMANCE MEASURES

Service Area:	City Attorney	Area Administrator:	Stephen Postema
Service Unit:	City Attorney	Manager:	Stephen Postema

Service Unit Goals	Council Priorities
A. Provide proactive legal advice to service areas.	1-6
B. Assist in revision of zoning ordinances.	1,2
C. Continue to protect City from liability and risk through proactive attorney services, legal advice, and defense of lawsuits.	1,5
D. Continue efforts to electronically store documents and other information in CityLaw and to use CityLaw as a tool for recording assignment status.	1
E. Continue to work to reimburse legal and other costs incurred by the City in connection with new developments.	1,5
F. Continue to cross-train in relevant areas to anticipate succession planning.	1-6

Service Unit Measures	Status

See Budget Summaries Section, Page 77 for list of Council Priorities

CITY ATTORNEY

Allocated Positions

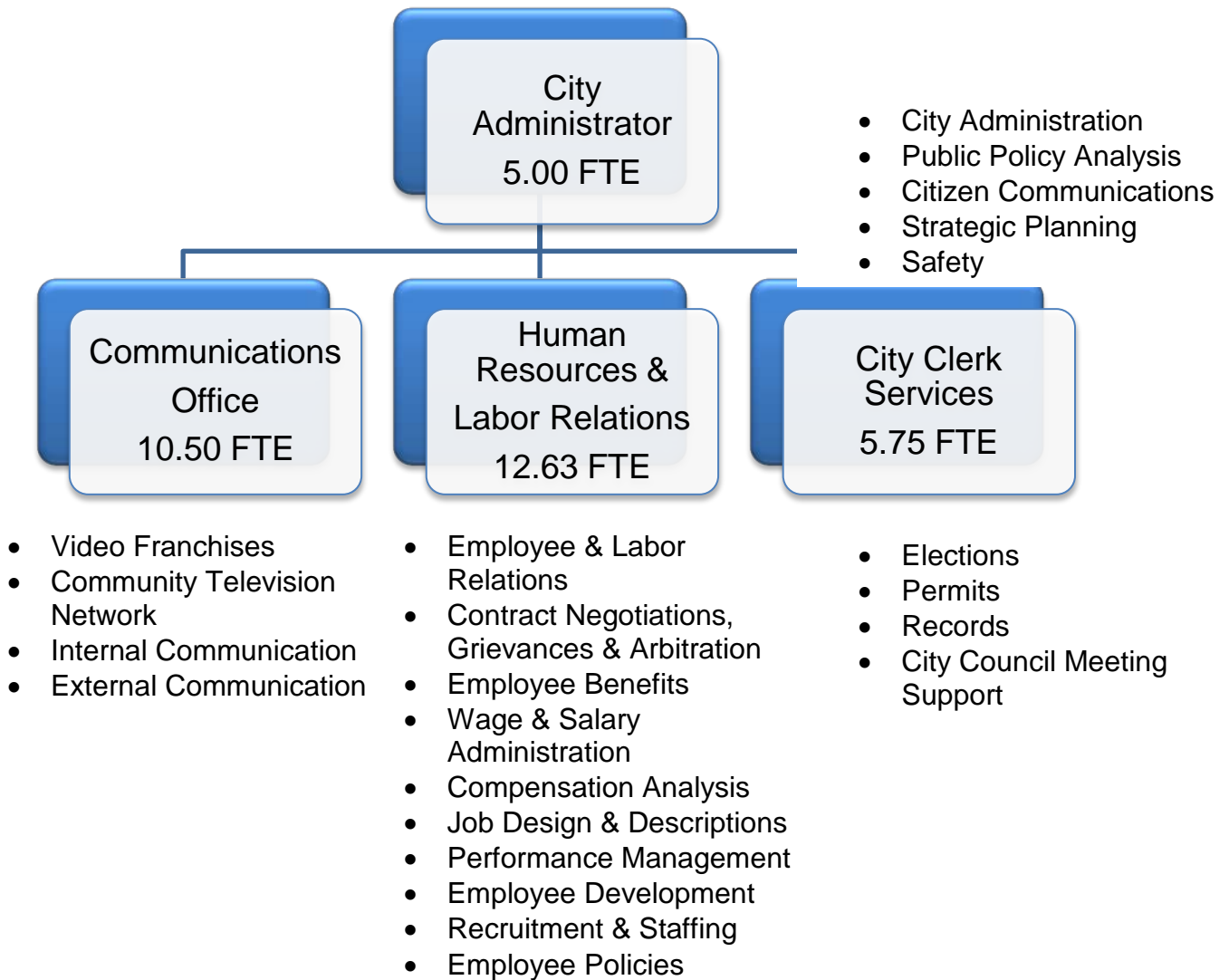
Job Description	Job Class	FY 2015 FTE's
ASSISTANT CITY ATTORNEY	403210	1.00
CHIEF ASST CITY ATTORNEY	403750	1.00
CITY ATTORNEY	403280	1.00
LEGAL ASSISTANT PARALEGAL	000920	3.00
LEGAL SUPPORT SPECIALIST	000210	1.00
SENIOR ASST CITY ATTORNEY	403300	5.00
Total		12.00



CITY ADMINISTRATOR SERVICE AREA

City Administrator Service Area

Organization Chart



The City Administrator is appointed by the City Council and is the Chief Administrative Officer for the City. The City Administrator provides management and direction to nearly all City functions. The City Administrator's Service Area is comprised of four service functions: Administration, Communications, City Clerk Services and Human Resources. The City Administrator's Area provides the organization with a broad array of services such as: employee policies, benefits, employee development, labor relations, public policy analysis, citizen communications and general City administration.

CITY ADMINISTRATOR SERVICE AREA

Revenues by Service Unit

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CLERK SERVICES	371,279	169,758	176,700	171,000	225,000
COMMUNICATIONS OFFICE	1,884,583	2,194,414	2,171,512	1,979,801	2,005,763
HUMAN RESOURCES	-	80,318	-	-	-
Total	\$2,255,862	\$2,444,490	\$2,348,212	\$2,150,801	\$2,230,763

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	359,079	169,758	176,700	171,000	225,000
COMMUNITY TELEVISION NETWORK (0016)	1,884,583	2,194,414	2,171,512	1,979,801	2,005,763
RISK FUND (0057)	-	80,318	-	-	-
MAJOR GRANTS PROGRAMS (00MG)	12,200	-	-	-	-
Total	\$2,255,862	\$2,444,490	\$2,348,212	\$2,150,801	\$2,230,763

CITY ADMINISTRATOR SERVICE AREA

Expenses by Service Unit

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CITY ADMINISTRATOR	532,755	492,360	846,198	846,198	1,143,364
CLERK SERVICES	1,033,231	1,037,120	959,151	959,151	1,043,278
COMMUNICATIONS OFFICE	1,663,344	1,755,283	2,171,512	2,171,512	2,002,591
HUMAN RESOURCES	24,061,949	24,810,141	25,974,763	25,974,763	27,421,950
Total	\$27,291,279	\$28,094,904	\$29,951,624	\$29,951,624	\$31,611,183

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	2,849,999	2,871,011	3,060,554	3,060,554	3,641,769
COMMUNITY TELEVISION NETWORK (0016)	1,663,344	1,755,283	2,171,512	2,171,512	2,002,591
RISK FUND (0057)	22,765,736	23,468,610	24,719,558	24,719,558	25,966,823
MAJOR GRANTS PROGRAMS (00MG)	12,200	-	-	-	-
Total	\$27,291,279	\$28,094,904	\$29,951,624	\$29,951,624	\$31,611,183

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
CITY ADMINISTRATOR	2.50	2.50	4.50	5.00
HUMAN RESOURCES	11.00	11.75	12.00	12.63
CLERK SERVICES	5.42	5.50	5.75	5.75
COMMUNICATIONS	11.50	11.50	11.50	10.50
Total	30.42	31.25	33.75	33.88



CITY ADMINISTRATOR SERVICE AREA

CITY ADMINISTRATOR

The City Administrator is the Chief Executive Officer of the City and is appointed by the Mayor and the City Council. The City Administrator's office is responsible for directing and supervising the daily operations of the City. Other responsibilities include organizational development, community relations, intergovernmental relations, public policy analysis, strategic planning, and communications.

CITY ADMINISTRATOR SERVICE AREA
CITY ADMINISTRATOR

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	236,260	255,161	401,726	401,726	685,276
PAYROLL FRINGES	129,946	111,732	217,750	217,750	231,956
OTHER SERVICES	88,663	59,937	78,332	78,332	80,730
MATERIALS & SUPPLIES	659	2,400	11,920	11,920	7,000
OTHER CHARGES	74,637	59,479	127,470	127,470	135,924
EMPLOYEE ALLOWANCES	2,590	3,651	9,000	9,000	2,478
Total	\$532,755	\$492,360	\$846,198	\$846,198	\$1,143,364

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	532,755	491,855	584,570	584,570	852,034
RISK FUND (0057)	-	505	261,628	261,628	291,330
Total	\$532,755	\$492,360	\$846,198	\$846,198	\$1,143,364

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
CITY ADMINISTRATOR	2.50	2.50	4.50	5.00
Total	2.50	2.50	4.50	5.00

CITY ADMINISTRATOR

EXPENSES

Personnel Services- The increase is due to the change in how the City budgets for personnel in internal service funds. Personnel are budgeted in the General Fund (2.5 FTEs in the Safety Unit for \$263,163) and budgeted in the Risk Fund as a reimbursement to the General Fund. There is no net impact to either fund. Positions are budgeted in this manner to reflect the change for GASB Statement No. 68, ***Accounting and Financial Reporting for Pensions***.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the City Administrator would be charged \$35,980 in FY 2015.

FY 2014 GOALS AND PERFORMANCE MEASURES

Service Area:	City Administrator	Area Administrator:	Steven D. Powers
Service Unit:	Administrator's Office	Manager:	Steven D. Powers

Service Unit Goals	City Goals:
A. Successful implementation of two- year (FY2014 & 2015) budget.	1
B. Assist Council and staff on citizen engagement over service strategies.	2
C. Increase effectiveness of communication and service delivery.	2
D. Increase effectiveness of dialogue with the community about the status of the City and the challenges it faces.	2

Service Unit Measures	Status
A – FY15 budget adopted by Council on May 19	
B – Ongoing	
C – Ongoing	
D – Ongoing citizen engagement and other dialogue efforts	

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	City Administrator	Area Administrator:	Steven D. Powers
Service Unit:	Administrator's Office	Manager:	Steven D. Powers

Service Unit Goals	Council Priorities
A. Successful continuation of implementation of high impact two year (FY2014 & 2015) budget	1
B. Successful continuation of implementation of Council Priorities over two year (FY2014 & 2015) budget	1,2,3,4,5,6
C. Increase effectiveness of engagement with the community about the status of the City and the challenges it faces	2
D. Safety Unit – Reduce the organization' OSHA recordable injuries by 10%	2
E. Safety Unit – Achieve a 10% reduction in light vehicle accidents	2
F. Safety Unit – Reduce recordable slip, trip and fall injuries by 20%	2

Service Unit Measures	Status
A1. Adoption of FY15 budget by May 31, 2014	
A2. New two-year budget recommended to Council April 20, 2015	
B. Report at least quarterly to City Council the status of projects associated with Council's priority areas.	
C. Explore alternative ways to engage the community with staff and Council by June 30, 2015	
D. Achieve reductions by June 2015	
E. Achieve reductions by June 2015	
F. Achieve reductions by June 2015	

See Budget Summaries Section, Page 77 for list of Council Priorities

CITY ADMINISTRATOR SERVICE AREA
CITY ADMINISTRATOR

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
SAFETY ASSISTANT	401221	0.50
SAFETY COMP SPECIALIST	401220	1.00
ASST TO THE ADMINISTRATOR	402020	1.00
CITY ADMINISTRATOR	403120	1.00
COMMUNICATIONS UNIT MGR	403530	0.50
SAFETY MANAGER	401290	1.00
Total		5.00



CITY ADMINISTRATOR SERVICE AREA

HUMAN RESOURCES

Human Resources is responsible for employee/labor relations, contract negotiations, employee benefits, compensation, performance management, recruiting, training/development, and human resources policies and procedures.

CITY ADMINISTRATOR SERVICE AREA
HUMAN RESOURCES

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
MISCELLANEOUS REVENUE	-	80,318	-	-	-
Total	-	\$80,318	-	-	-

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
RISK FUND (0057)	-	80,318	-	-	-
Total	-	\$80,318	-	-	-

**CITY ADMINISTRATOR SERVICE AREA
HUMAN RESOURCES**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	797,098	780,481	921,927	921,927	1,133,133
PAYROLL FRINGES	375,436	601,625	542,171	542,171	577,391
OTHER SERVICES	312,009	241,637	247,581	247,581	247,581
MATERIALS & SUPPLIES	14,500	6,490	10,100	10,100	10,100
OTHER CHARGES	17,858,949	17,664,529	20,789,159	20,789,159	20,758,094
PASS THROUGHS	4,700,691	5,511,779	3,457,225	3,457,225	4,693,011
EMPLOYEE ALLOWANCES	3,266	3,600	6,600	6,600	2,640
Total	\$24,061,949	\$24,810,141	\$25,974,763	\$25,974,763	\$27,421,950

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	1,296,213	1,342,036	1,516,833	1,516,833	1,746,457
RISK FUND (0057)	22,765,736	23,468,105	24,457,930	24,457,930	25,675,493
Total	\$24,061,949	\$24,810,141	\$25,974,763	\$25,974,763	\$27,421,950

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
HUMAN RESOURCES	11.00	11.75	12.00	12.63
Total	11.00	11.75	12.00	12.63

CITY ADMINISTRATOR SERVICES AREA

HUMAN RESOURCES SERVICES UNIT

EXPENSES

Personnel Services- The increase is due to the change in how the City budgets for personnel in internal service funds. Personnel are budgeted in the General Fund (2.0 FTEs in the Benefits Unit for \$212,396) and budgeted in the Risk Fund as a reimbursement to the General Fund. There is no net impact to either fund. Positions are budgeted in this manner to reflect the change for GASB Statement No. 68, ***Accounting and Financial Reporting for Pensions.***

Payroll Fringes - The change is associated with an increase in pension funding, VEBA, and the increase in FTE's.

Pass Throughs- The change is due to an increase in the transfer to the VEBA trust fund to reflect the higher actuarial recommended amount.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Human Resources Services Unit would be charged \$195,520 in FY 2015.

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	City Administrator	Area Administrator:	Steve Powers
Service Unit:	Human Resources	Manager:	Robyn Wilkerson

Service Unit Goals	City Goals:
A. Complete RFP and vendor evaluation process for HRIS.	1, 3
B. Implement new HRIS product or additional modules of existing HRIS product.	1, 3
C. Participate in complete revision of Retiree Healthcare City Ordinance and successful implementation with labor groups.	1, 3
D. Successfully negotiate and implement labor agreements with AAPOA, COAM, AFSCME, Police Professionals, Deputy Chiefs, Police Service Specialists and Teamster Civilian Supervisors.	1, 3
E. Complete transition of all labor agreements to calendar year cycle.	1, 3
F. Analyze legislation and advise organization in regards to the Affordable Care Act and other Federal/State healthcare legislation. This includes cost estimates and operational impacts.	1, 3
G. Assist in development of alternative retirement program options and propose labor strategy around implementation.	1, 3
H. Develop and implement organizational diversity recruiting strategy.	3, 5

Service Unit Measures	Status
A - Completion of RFP by April 2013; vendor evaluation completed by July 2013.	100%
B - Implementation of major HRIS functional areas by July 2014.	0%
C - Revision of Retiree Healthcare Ordinance; Union presentations and legal review completed by January 2014.	50%
D - All labor agreements completed, approved by City Council and implemented by September 2013.	100%
E – Completed by September 2013.	100%
F - Analysis and organizational recommendations completed by August 2013.	100%
G – Analysis completed by January 2014; labor strategy completed by July 2014	25%
H – Strategy completed by August 2013.	0%

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	City Administrator	Area Administrator:	Steve Powers
Service Unit:	Human Resources	Manager:	Robyn Wilkerson

Service Unit Goals	Council Priorities
A. Implement new Human Resource Management System (HRMS) product - develop communication and training plans for all organizational levels and locations	1
B. Successfully negotiate and implement labor agreements with AAPOA, COAM, Police Professionals, Deputy Chiefs and Teamster Civilian Supervisors by End of Year (EOY) 2014	1
C. Assist in development of alternative retirement program options and propose labor strategy around implementation	1
D. Implement Employer Group Waiver Program (EGWP) program for medicare eligible retirees; estimated savings of \$300k per year	1
E. Implement City Wellness Incentive program for IAFF (Fire)	1
F. Develop an RFP for a new background check vendor that will improve the quality and scope of checks while maintaining costs	1

Service Unit Measures	Status
A. City Council resolution by July 2014; implementation completed by December 2014	
B. All Contracts negotiated, signed and approved by City Council by December 2014	
C. Alternative retirement program labor proposals developed by August 2014	
D. Implement Employer Group Waiver Program (EGWP) by January 2015	
E. Implement by July 2014	
F. Select vendor by July 2014	

See Budget Summaries Section, Page 77 for list of Council Priorities

CITY ADMINISTRATOR SERVICE AREA
HUMAN RESOURCES

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
AFSCME PRESIDENT	110500	1.00
COMPENSATION ANALYST	404060	1.00
EMP. BENEFITS SUPERVISOR	401550	1.00
EMPLOYEE BENEFITS COORD	401540	1.00
HR & LABOR RELATIONS DIR	403890	1.00
HR SERVICES PARTNER	403110	5.00
HR TECHNOLOGY SPECIALIST	401110	0.63
RECRUITING COORDINATOR	000270	1.00
RECRUITING SUPERVISOR	401570	1.00
Total		12.63

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CITY ADMINISTRATOR SERVICE AREA

CLERK SERVICES

The City Clerk is the Clerk of Council and is responsible for keeping a public record of all proceedings of the Council, including the certification of all ordinances and resolutions. The City Clerk is the official custodian of the City Seal and other documents and records pertaining to the City. The City Clerk's Office is responsible for the administration of City elections, with the City Clerk serving as Chief Elections Officer of the City. This unit also issues a number of permits and licenses, including dog licenses, backyard chicken permits, domestic partnerships, and banner permits.

**CITY ADMINISTRATOR SERVICE AREA
CLERK SERVICES**

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	1,576	2,297	2,000	2,000	2,000
INTERGOVERNMENTAL REVENUES	130,775	99,977	100,000	100,000	100,000
LICENSES, PERMITS & REGISTRATIONS	73,536	64,784	65,000	65,000	119,000
MISCELLANEOUS REVENUE	165,392	2,700	9,700	4,000	4,000
Total	\$371,279	\$169,758	\$176,700	\$171,000	\$225,000

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	359,079	169,758	176,700	171,000	225,000
MAJOR GRANTS PROGRAMS (00MG)	12,200	-	-	-	-
Total	\$371,279	\$169,758	\$176,700	\$171,000	\$225,000

**CITY ADMINISTRATOR SERVICE AREA
CLERK SERVICES**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	519,874	549,398	457,690	457,690	516,067
PAYROLL FRINGES	190,889	252,689	261,972	261,972	281,038
OTHER SERVICES	115,763	86,327	89,031	89,031	104,535
MATERIALS & SUPPLIES	32,008	20,863	22,500	22,500	24,500
OTHER CHARGES	172,929	125,313	125,318	125,318	115,818
EMPLOYEE ALLOWANCES	1,768	2,530	2,640	2,640	1,320
Total	\$1,033,231	\$1,037,120	\$959,151	\$959,151	\$1,043,278

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	1,021,031	1,037,120	959,151	959,151	1,043,278
MAJOR GRANTS PROGRAMS (00MG)	12,200	-	-	-	-
Total	\$1,033,231	\$1,037,120	\$959,151	\$959,151	\$1,043,278

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
CLERK SERVICES	5.42	5.50	5.75	5.75
Total	5.42	5.50	5.75	5.75

**CITY ADMINISTRATOR SERVICES AREA
CITY CLERK SERVICES UNIT**

EXPENSES

Personnel Services- The increase is due to the gubernatorial election expenses needed in FY2015.

Payroll Fringes - This reflects the increase in pension and VEBA costs.

Other Services- This reflects the decrease in printing for elections. In even year elections, the County pays for the ballot printing.

Other Charges- This reflects the decrease in retiree health care costs.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, City Clerk Services Unit would be charged \$333,445 in FY 2015.

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	City Administration	Area Administrator:	Steven D. Powers
Service Unit:	City Clerk	Manager:	Jacqueline Beaudry

Service Unit Goals	City Goals:
A. Review existing City polling places and precinct boundaries and make changes where necessary to improve voter access and Election Day efficiencies.	2, 5
B. Secure long-term polling place agreements with the Ann Arbor Public Schools, University of Michigan and all other entities providing city polling locations, per the Michigan Bureau of Elections.	2
C. Negotiate a new agreement with the University of Michigan for the use of the Mary Street Polling Place parking lot.	1, 2
D. Full use of Legistar system for online notification of meetings and posting of agendas.	2, 4, 5
E. Process all Freedom of Information Act requests in accordance with the provisions of the Michigan Freedom of Information Act.	2, 5

Service Unit Measures	Status
A1 – Adjust boundary lines for 5-4 and 5-5 to balance voter registration.	100%
A2 – Review all ward-precincts for voter registration, voter turnout, 2012 lines and recommend boundary changes/new precincts where appropriate.	Ongoing
A3 – Secure additional electronic pollbooks and voting booths as necessary and available.	N/A
B1 – 100% signed agreements for long-term polling place use.	75%
C1 – Signed agreement with University that reflects rates negotiated with other City leases.	100%
D1 – Number of Service Areas and Boards and Commissions using the system.	Ongoing
E1 – 100% of responses meet FOIA timelines.	100%
E2 – 100% of responses provide all records within the parameters of the City FOIA policy and the Michigan FOIA.	100% with 3 of 7 appeals overturned

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	City Administration	Area Administrator:	Steven D. Powers
Service Unit:	City Clerk	Manager:	Jacqueline Beaudry

Service Unit Goals	Council Priorities
A. Improve Election Day processes and create efficiencies to ensure compliance with new federal guideline of 30 minute maximum wait time for all voters	1, 2
B. Process all Freedom of Information Act (FOIA) requests in accordance with the provisions of the Michigan Freedom of Information Act and increase transparency in the process wherever possible	2
C. Review implementation of Legistar system for efficiency and accuracy improvements, transparency and consider next steps in citywide agenda management	1, 2

Service Unit Measures	Status
A1 – Volunteer Ann Arbor to “pilot” the State of Michigan toolkit for election day line management, process improvements.	
A2 – Evaluate voter registration numbers and voter turnout in 2014 and 2015 and consider new maximum precinct registration numbers for city precincts to improve wait times in high volume elections.	
A3 – Split precincts and continue collocation of polling places to allow for cost savings in small elections.	
B1 – 100% of responses are timely and in compliance with Michigan FOIA and City policy.	
B2 – Reduce FOIA requests for publicly available data and/or previously requested information or FOIA lists.	
B3 – Publicize the FOIA request list.	
C1 – Conduct market search analysis of other available solutions.	
C2 – Conduct internal focus groups to review process.	

See Budget Summaries Section, Page 77 for list of Council Priorities

CITY ADMINISTRATOR SERVICE AREA
CLERK SERVICES

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LVL 3	110034	1.00
ADMIN ASSISTANT LVL 4	110044	1.00
ADMIN ASSISTANT LVL 5	110054	1.00
CITY CLERK SERVICES MGR	404020	1.00
DEPUTY CLERK	404010	1.00
ELECTION WORKER-RECRUITER	001270	0.75
Total		5.75

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CITY ADMINISTRATOR SERVICE AREA

COMMUNICATIONS

The Communications Office coordinates communication across the City organization as well as public information to citizens of Ann Arbor through a variety of mediums. The office provides internal communications to City employees and communicates to the public about City issues. This office also supports the Michigan Uniform Video Service Local Franchise agreements, operates Community Television Network, supports the Cable Commission and coordinates City film inquiries and activities.

CITY ADMINISTRATOR SERVICE AREA
COMMUNICATIONS

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
INVESTMENT INCOME	59,905	49,903	42,801	42,801	40,763
LICENSES, PERMITS & REGISTRATIONS	1,813,333	2,143,579	1,936,000	1,936,000	1,964,000
MISCELLANEOUS REVENUE	11,345	932	1,000	1,000	1,000
PRIOR YEAR SURPLUS	-	-	191,711	-	-
Total	\$1,884,583	\$2,194,414	\$2,171,512	\$1,979,801	\$2,005,763

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
COMMUNITY TELEVISION NETWORK (0016)	1,884,583	2,194,414	2,171,512	1,979,801	2,005,763
Total	\$1,884,583	\$2,194,414	\$2,171,512	\$1,979,801	\$2,005,763

**CITY ADMINISTRATOR SERVICE AREA
COMMUNICATIONS**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	627,465	647,127	670,957	670,957	616,468
PAYROLL FRINGES	365,888	483,919	505,370	505,370	503,699
OTHER SERVICES	238,273	238,075	265,150	265,150	265,760
MATERIALS & SUPPLIES	60,410	26,813	92,500	92,500	92,500
OTHER CHARGES	195,493	189,023	239,984	239,984	241,358
CAPITAL OUTLAY	175,135	169,549	396,735	396,735	281,648
EMPLOYEE ALLOWANCES	680	777	816	816	1,158
Total	\$1,663,344	\$1,755,283	\$2,171,512	\$2,171,512	\$2,002,591

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
COMMUNITY TELEVISION NETWORK (0016)	1,663,344	1,755,283	2,171,512	2,171,512	2,002,591
Total	\$1,663,344	\$1,755,283	\$2,171,512	\$2,171,512	\$2,002,591

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
COMMUNICATIONS	11.50	11.50	11.50	10.50
Total	11.50	11.50	11.50	10.50

**CITY ADMINISTRATOR SERVICES AREA
COMMUNICATIONS OFFICE UNIT**

REVENUE

Licenses, permits & registrations – This reflects an increase of franchise fees and Public, Educational and Government (PEG) revenue based on analysis of previous years' actual revenue received.

Prior Year Surplus- This reflects less capital expenditures planned for FY2015 and a reduction in 1.0 FTE.

EXPENSES

Personnel Services- The decrease reflects the reduction in 1.0 FTE.

Capital Outlay- This reflects less capital expenditures planned for FY2015.

FY 2014 GOALS AND PERFORMANCE MEASURES

Service Area:	Administration	Area Administrator:	Steve Powers
Service Unit:	Communication Office	Manager:	Lisa Wondrash

Service Unit Goals	City Goals:
A. Increase by 15 percent information distributed to internal and external audiences about Ann Arbor municipal news, innovative programs, awards and services from July 1, 2013 to June 30, 2014.	2
B. Develop and assist in the implementation of new technology resources, such as social media usage, to improve communications to citizens and employees and enhance understanding of city services and initiatives from July 1, 2013 to June 30, 2014.	2

Service Unit Measures	Status
A - Track the number of information pieces distributed monthly as well as social media followers via the Communication Office Matrix (information pieces include print/online newsletter, news releases, events, public information meetings, Gov Delivery notifications, CTN programs, social media tools, website page updates/development) by June 30, 2014.	Completed
B - Track status of technology resource project implementations each month. These new resources include A2 Open City Hall, integration of new media to promote City information and CTN services, applications to monitor effectiveness of communication messages/vehicles (Google Analytics, GovDelivery subscribers and click throughs, Survey Monkey, VOD views) by June 30, 2014.	Completed

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Administration	Area Administrator:	Steve Powers
Service Unit:	Communication Office	Manager:	Lisa Wondrash

Service Unit Goals	Council Priorities
A. Increase by 15 percent information distributed to internal and external audiences about Ann Arbor municipal news, policies and programs, awards and services from July 1, 2014 to June 30, 2015.	2
B. Develop and assist in the implementation of improved technology resources, including social media guidelines and usage and website architecture and design project and upgraded audio and video Council Chambers equipment, to improve communications to citizens and employees and enhance understanding of city services and initiatives from July 1, 2014 to June 30, 2015.	2

Service Unit Measures	Status
A. Track public information distribution and community outreach activities via the monthly Communication Office Matrix and Dashboard (track news releases, communication plans, newsletter/brochures, public meeting/event support, social media activity, Gov Delivery notifications, CTN programs/workshops, and website updates/development) by June 30, 2015.	
B. Track status of technology resource project implementations each month. These new resources include A2 Open City Hall, integration of new media to promote City information and CTN services, applications to monitor effectiveness of communication messages/vehicles (Google Analytics, GovDelivery subscribers and click-throughs, Survey Monkey, VOD views) by June 30, 2015.	

See Budget Summaries Section, Page 77 for list of Council Priorities

CITY ADMINISTRATOR SERVICE AREA
COMMUNICATIONS

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ASST MGR PUBLIC & EDUC AC	402060	1.00
CITY COMMUNICATIONS MGR	402040	1.00
COMMUNICATIONS UNIT MGR	403530	0.50
CTN MANAGER	402030	1.00
PRODUCER	110520	3.00
PROGRAMMER	110510	2.00
TRAINING & FACILITY COORD	110530	2.00
Total		10.50

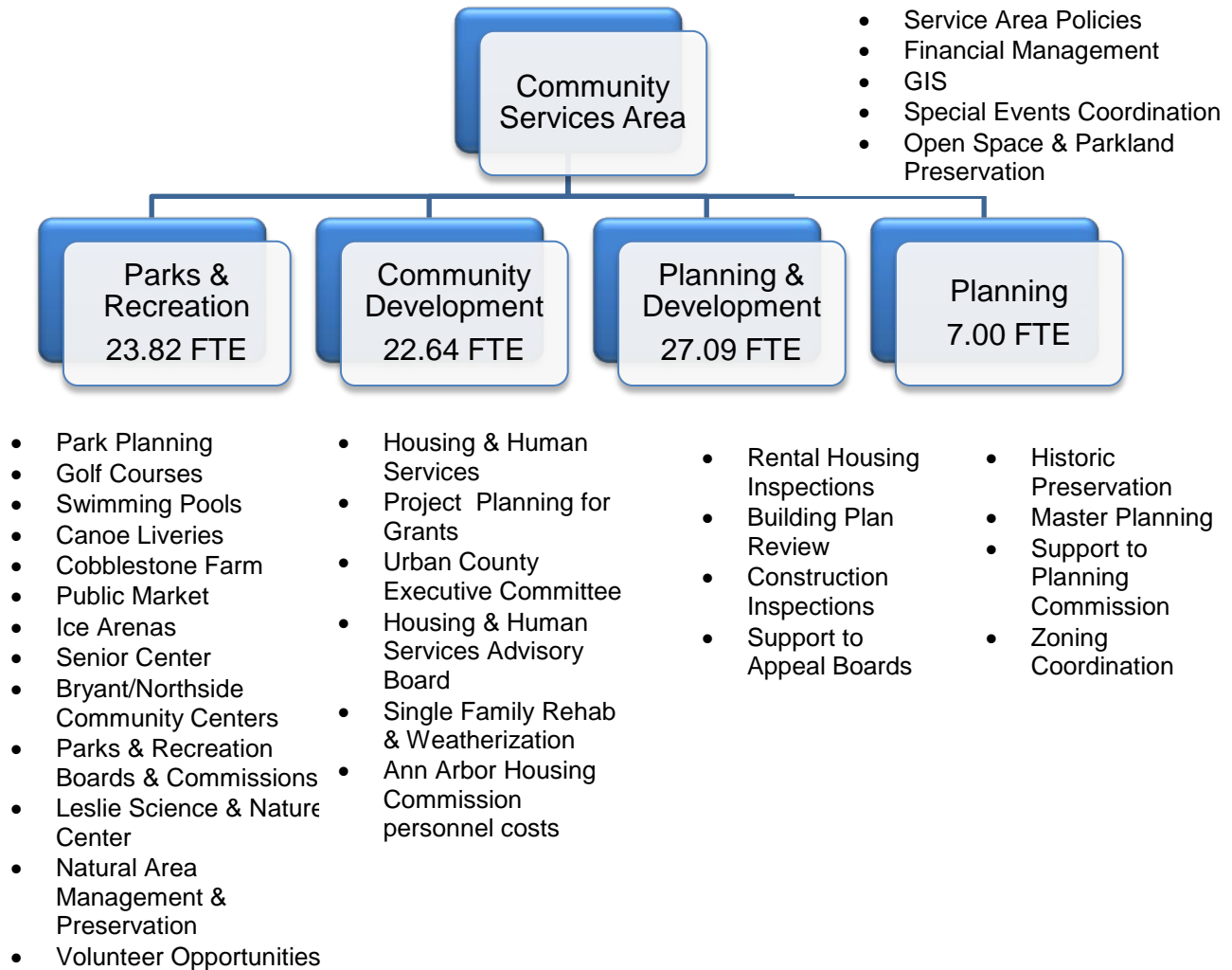
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COMMUNITY SERVICES AREA

Community Services Area

Organization Chart



The Community Services Area is comprised of four Service Units: Planning & Development, the Office of Community Development, Planning, and Parks & Recreation. These Service Units provide the organization with a broad array of services such as: Parks Planning, Recreation Programs, Volunteerism, Natural Area Preservation, Open Space & Parkland Preservation, Master Planning, Zoning, Rental Housing and Building Inspections, Construction Permitting, and Low-Income Housing and Human Services Support.

COMMUNITY SERVICES AREA

Revenues by Service Unit

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
COMMUNITY DEVELOPMENT	717,482	445,291	848,130	304,731	257,599
PARKS & RECREATION	7,371,004	7,581,463	10,055,615	10,284,935	8,836,290
PLANNING	261,897	333,504	256,000	256,000	304,000
PLANNING & DEVELOPMENT SERVICES	4,267,061	4,142,828	3,747,928	3,278,500	4,216,508
Total	\$12,617,444	\$12,503,086	\$14,907,673	\$14,124,166	\$13,614,397

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	3,841,129	4,022,436	5,748,790	5,330,030	6,246,757
OPEN SPACE & PARK ACQ MILLAGE (0024)	2,597,609	2,652,521	2,529,762	2,415,495	2,429,200
BANDEMER PROPERTY (0025)	8,390	8,178	5,284	5,284	5,232
CONSTRUCTION CODE FUND (0026)	3,339,673	3,237,264	2,541,728	2,072,300	2,590,308
PARKS MEMORIALS & CONTRIBUTIONS (0034)	254,344	62,100	575,048	575,048	98,625
SPECIAL ASSISTANCE (0038)	4,761	4,700	4,000	4,000	4,000
OPEN SPACE ENDOWMENT (0041)	78,586	126,032	10,000	5,000	10,000
MARKET FUND (0046)	261,761	154,854	224,207	175,398	-
ART IN PUBLIC PLACES (0056)	12,733	19,860	-	-	-
AFFORDABLE HOUSING (0070)	68,897	191,740	261,500	102,500	102,200
PARK MAINT & CAPITAL IMP MILLAGE (0071)	1,711,367	1,458,909	2,384,415	2,066,568	2,128,075
COMMUNITY DEV BLOCK GRANT (0078)	437,380	36,137	198,231	198,231	-
SENIOR CENTER ENDOWMENT (0083)	814	(204)	396	-	-
MAJOR GRANTS PROGRAMS (00MG)	-	528,559	424,312	1,174,312	-
Total	\$12,617,444	\$12,503,086	\$14,907,673	\$14,124,166	\$13,614,397

COMMUNITY SERVICES AREA

Expenses by Service Unit

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
COMMUNITY DEVELOPMENT	2,071,948	1,569,565	2,514,397	2,514,397	4,034,488
PARKS & RECREATION	8,591,114	9,545,477	13,732,250	13,761,779	9,181,150
PLANNING	1,001,843	1,007,835	1,084,562	1,084,562	1,130,212
PLANNING & DEVELOPMENT SERVICES	3,072,428	3,320,140	3,760,089	3,760,089	3,948,870
Total	\$14,737,333	\$15,443,017	\$21,091,298	\$21,120,827	\$18,294,720

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	7,106,520	7,278,899	9,686,818	9,684,633	12,017,297
OPEN SPACE & PARK ACQ MILLAGE (0024)	3,131,949	3,385,654	1,545,105	1,545,105	1,434,079
BANDEMER PROPERTY (0025)	2,365	2,381	1,789	1,789	1,834
CONSTRUCTION CODE FUND (0026)	1,965,845	2,191,644	2,456,022	2,456,022	2,567,356
PARKS MEMORIALS & CONTRIBUTIONS (0034)	43,549	90,330	833,921	833,921	37,568
SPECIAL ASSISTANCE (0038)	8,000	-	4,000	4,000	4,000
OPEN SPACE ENDOWMENT (0041)	-	-	10,000	10,000	10,000
MARKET FUND (0046)	162,321	226,459	224,207	224,207	-
ART IN PUBLIC PLACES (0056)	4,000	8,911	28,591	-	-
ALTERNATIVE TRANSPORTATION (0061)	17,384	18,561	18,926	18,926	19,839
AFFORDABLE HOUSING (0070)	1,248	11,049	259,000	259,000	100,000
PARK MAINT & CAPITAL IMP MILLAGE (0071)	1,856,772	2,135,874	4,657,493	4,717,798	2,102,747
COMMUNITY DEV BLOCK GRANT (0078)	437,380	36,138	198,231	198,231	-
MAJOR GRANTS PROGRAMS (00MG)	-	57,117	1,167,195	1,167,195	-
Total	\$14,737,333	\$15,443,017	\$21,091,298	\$21,120,827	\$18,294,720

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
PLANNING & DEVELOPMENT SERVICES	22.44	21.59	26.09	27.09
PLANNING	7.05	7.00	7.00	7.00
COMMUNITY DEVELOPMENT	3.89	2.79	0.64	22.64
PARKS & RECREATION	20.25	20.17	23.82	23.82
Total	53.63	51.55	57.55	80.55



COMMUNITY SERVICES AREA

PLANNING & DEVELOPMENT SERVICES

The Planning and Development Services Unit is one of four service units in the Community Services Area. It handles rental housing inspections, construction inspections and permits. It provides enforcement for building, housing and sign codes. It handles the Building and Housing Boards of Appeal.

**COMMUNITY SERVICES AREA
PLANNING & DEVELOPMENT SERVICES**

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
INVESTMENT INCOME	35,956	40,858	34,000	34,000	29,000
LICENSES, PERMITS & REGISTRATIONS	4,121,795	3,998,617	3,144,500	3,144,500	3,564,500
MISCELLANEOUS REVENUE	9,310	3,357	-	-	-
OPERATING TRANSFERS IN	100,000	99,996	100,000	100,000	-
PRIOR YEAR SURPLUS	-	-	469,428	-	623,008
TAXES	-	-	-	-	-
Total	\$4,267,061	\$4,142,828	\$3,747,928	\$3,278,500	\$4,216,508

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	921,842	905,564	1,206,200	1,206,200	1,626,200
CONSTRUCTION CODE FUND (0026)	3,345,219	3,237,264	2,541,728	2,072,300	2,590,308
Total	\$4,267,061	\$4,142,828	\$3,747,928	\$3,278,500	\$4,216,508

**COMMUNITY SERVICES AREA
PLANNING & DEVELOPMENT SERVICES**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	1,219,041	1,410,348	1,655,705	1,655,705	1,777,986
PAYROLL FRINGES	691,778	884,574	1,095,740	1,095,740	1,250,441
OTHER SERVICES	146,778	145,586	217,409	217,409	220,935
MATERIALS & SUPPLIES	14,251	22,125	22,000	22,000	22,000
OTHER CHARGES	888,360	736,748	657,755	657,755	660,018
PASS THROUGHS	100,000	99,996	100,000	100,000	-
CAPITAL OUTLAY	-	-	-	-	-
VEHICLE OPERATING COSTS	30	427	3,000	3,000	3,000
EMPLOYEE ALLOWANCES	12,190	20,336	8,480	8,480	14,490
Total	\$3,072,428	\$3,320,140	\$3,760,089	\$3,760,089	\$3,948,870

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	1,170,697	1,199,633	1,383,116	1,383,116	1,461,311
CONSTRUCTION CODE FUND (0026)	1,901,731	2,120,507	2,376,973	2,376,973	2,487,559
Total	\$3,072,428	\$3,320,140	\$3,760,089	\$3,760,089	\$3,948,870

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
PLANNING & DEVELOPMENT SERVICES	22.44	21.59	26.09	27.09
Total	22.44	21.59	26.09	27.09

COMMUNITY SERVICES AREA
PLANNING AND DEVELOPMENT SERVICES

REVENUES

Licenses, Permits & Registrations – This reflects an increase in budget for barricade permits in the General Fund.

Operating Transfers In- The decrease reflects the completion of the ten year lawsuit settlement requiring the General Fund to transfer \$100,000 annually to the Construction Code Fund.

Prior Year Surplus- The increase reflects the increase in costs in the Construction Code fund.

EXPENSES

Personnel Services- This reflects an increase in steps and progressions for AFSCME personnel as well as a 1.0 FTE increase.

Payroll Fringes - This reflects the increase in pension and VEBA costs as well as a 1.0 FTE increase.

Pass Throughs- The decrease reflects the completion of the ten year lawsuit settlement requiring the General Fund to transfer \$100,000 annually to the Construction Code Fund.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City’s administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Planning and Development Services Unit would be charged \$301,967 in FY 2015.

**COMMUNITY SERVICES AREA
PLANNING & DEVELOPMENT SERVICES**

Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	206,408	204,759	446,077	446,077	353,290
1001 SERVICE AREA OVERHEAD/ADMIN	7,637	6,657	-	-	-
1100 FRINGE BENEFITS	165,638	105,792	107,996	107,996	111,780
3330 BUILDING - CONSTRUCTION	-	-	-	-	26,329
3340 HOUSING BUREAU	775,963	866,891	813,235	813,235	953,417
3370 BUILDING - APPEALS	15,047	15,531	15,808	15,808	16,495
Total	\$1,170,693	\$1,199,630	\$1,383,116	\$1,383,116	\$1,461,311

Expenses by Activity (0026 CONSTRUCTION CODE FUND)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	569,106	503,522	562,838	562,838	568,411
3330 BUILDING - CONSTRUCTION	1,323,232	1,606,563	1,802,096	1,802,096	1,906,653
3370 BUILDING - APPEALS	9,392	10,418	12,039	12,039	12,495
Total	\$1,901,730	\$2,120,503	\$2,376,973	\$2,376,973	\$2,487,559

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	Community Services	Area Administrator:	Sumedh Bahl
Service Unit:	Planning & Development	Manager:	Ralph Welton/Lisha Turner-Tolbert

Service Unit Goals	City Goals:
A. Establish Administrative Hearings Bureau	3,5
B. Prepare Construction and Rental Housing paper documents for digital storage	5
C. Provide Construction inspections within 48-72 hours of inspection request	2,5
D. Complete 15,000 Rental Housing unit inspections in FY14	2,5

Service Unit Measures	Status
A1. Administrative Hearings Bureau in place by June 30, 2014	Not started
A2. Develop enforcement process	Not started
B1. Sort and purge Construction paper documents	65% complete
B2. Sort and purge Rental Housing paper documents	60% complete
C. All Construction inspections requested completed within 48-72 hours	80% of inspections completed in this timeframe
D. Quarterly inspection targets met for Rental Housing	80% complete

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Community Services	Area Administrator:	Sumedh Bahl
Service Unit:	Planning & Development	Managers:	Lisha Turner-Tolbert, Ralph Welton

Service Unit Goals	Council Priorities
A. Develop a process and proposal for Administrative Hearings Bureau.	1, 3
B. Identify and explore opportunities to expand online permit services for Community Services.	2
C. Complete digital archiving project for Planning and Development Documentation.	1, 2
D. Identify a digital solution to complete Rental Housing inspections in the field.	3

Service Unit Measures	Status
A1. Develop and document enforcement process and objectives for stakeholders to review and agree upon by October 1 st .	
A2. Initial process for Council approval.	
B. Present code amendment process to Council for approval by January 1, 2015.	
C1. Complete the sort and purge process for construction and rental housing documentation by March 1, 2015.	
C2. Archive construction and rental housing documents in TRAKiT or Onbase resources by June 30, 2015.	
D. Identify handheld electronic devices that can be used to complete the entire inspection process in the field by July 30, 2014. Implement in the field by March 1, 2015.	

See Budget Summaries Section, Page 77 for list of Council Priorities

COMMUNITY SERVICES AREA
PLANNING & DEVELOPMENT SERVICES

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LVL 2	110024	1.00
ADMIN ASSISTANT LVL 4	110044	1.00
ADMIN ASSISTANT LVL 5	110054	3.00
CHIEF DEVELOPMENT OFFICER	403250	1.00
COMM SERVICES AREA ADMIN	403630	0.40
COMMUNICATIONS SPECIALIST	401590	0.06
DEVELOPMENT SRVS INSP III	110534	7.00
DEVELOPMENT SRVS INSP IV	110544	1.00
DEVELOPMENT SRVS INSP V	110554	7.00
DEVELOPMENT SRVS INSP V	110555	3.00
FINANCIAL MGR - COMM SERV	401500	1.00
MANAGEMENT ASSISTANT	000200	0.40
PROGRAMS & PROJECT MGR	403270	1.00
SENIOR APPLICATION SPEC	401050	0.23
Total		27.09



COMMUNITY SERVICES AREA

PLANNING

The Planning Services Unit is one of four service units in the Community Services Area. It is responsible for master planning and development review, and provides staff support to the Planning Commission, Historic District Commission, Zoning Board of Appeals, Design Review Board and Brownfield Review Committee. It administers and enforces the City's historic preservation, zoning and land use codes.

COMMUNITY SERVICES AREA
PLANNING

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	1,150	3,200	3,000	3,000	3,000
LICENSES, PERMITS & REGISTRATIONS	260,747	330,304	253,000	253,000	301,000
Total	\$261,897	\$333,504	\$256,000	\$256,000	\$304,000

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	267,443	333,504	256,000	256,000	304,000
Total	\$267,443	\$333,504	\$256,000	\$256,000	\$304,000

**COMMUNITY SERVICES AREA
PLANNING**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	519,477	510,554	521,245	521,245	530,843
PAYROLL FRINGES	277,699	333,303	353,891	353,891	381,515
OTHER SERVICES	15,681	16,262	64,825	64,825	74,825
MATERIALS & SUPPLIES	3,841	866	4,670	4,670	4,670
OTHER CHARGES	183,991	145,530	138,611	138,611	137,039
EMPLOYEE ALLOWANCES	1,154	1,320	1,320	1,320	1,320
Total	\$1,001,843	\$1,007,835	\$1,084,562	\$1,084,562	\$1,130,212

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	920,345	918,137	986,587	986,587	1,030,576
CONSTRUCTION CODE FUND (0026)	64,114	71,137	79,049	79,049	79,797
ALTERNATIVE TRANSPORTATION (0061)	17,384	18,561	18,926	18,926	19,839
Total	\$1,001,843	\$1,007,835	\$1,084,562	\$1,084,562	\$1,130,212

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
PLANNING	7.05	7.00	7.00	7.00
Total	7.05	7.00	7.00	7.00

COMMUNITY SERVICES AREA

PLANNING SERVICES

EXPENSES

Payroll Fringes - This reflects the increase in pension and VEBA costs.

Other Services – The increase is due to a one time expenditure of \$100,000 included in the FY2015 budget for contracted services.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Planning and Development Services Unit would be charged \$291,427 in FY 2015.

COMMUNITY SERVICES AREA
PLANNING

Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
3320 HISTORIC PRESERVATION	69,610	73,633	72,968	72,968	72,670
3360 PLANNING	850,526	844,221	911,399	912,199	956,486
3370 BUILDING - APPEALS	207	283	2,220	1,420	1,420
Total	\$920,343	\$918,137	\$986,587	\$986,587	\$1,030,576

Expenses by Activity (0026 CONSTRUCTION CODE FUND)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
3360 PLANNING	64,110	71,135	79,049	79,049	79,797
Total	\$64,110	\$71,135	\$79,049	\$79,049	\$79,797

Expenses by Activity (0061 ALTERNATIVE TRANSPORTATION)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
3360 PLANNING	17,385	18,562	18,926	18,926	19,839
Total	\$17,385	\$18,562	\$18,926	\$18,926	\$19,839

FY 2014 GOALS AND PERFORMANCE MEASURES

Service Area:	Community Services	Area Administrator:	Sumedh Bahl
Service Unit:	Planning	Manager:	Wendy Rampson

Service Unit Goals	City Goals:
A. Establish Administrative Hearings Bureau (with Building & Rental Housing)	3,5
B. Conduct evaluation of A2D2 zoning amendments	2
C. Complete first round of City-initiated annexations	2

Service Unit Measures	Status
A1 – Administrative Hearings Bureau in place by June 30, 2014.	Not started
A2 – Develop enforcement process	Not started
B1 – Confirm scope of review with Planning Commission and City Council	Completed in 1 st quarter
B2 – Identify evaluation methodology and public input process	Completed in 1 st quarter
B3 – Conduct evaluation and develop recommendations for changes to the City Master Plan, zoning ordinance and development review process	Completed in 2 nd quarter
C1 – Submit application to the State Boundary Commission for initial list of parcels	Targeted for end of 4 th quarter
C2 – Lead inter-departmental committee efforts to respond to issues raised in state review process	Ongoing

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Community Services	Area Administrator:	Sumedh Bahl
Service Unit:	Planning	Manager:	Wendy Rampson

Service Unit Goals	Council Priorities
A. Implement the downtown zoning amendment recommendations (Council Resolution R-14-025, Sustainability Action Plan-Integrated Land Use Goal)	2, 5, 6
B. Improve the citizen participation process for review of development petitions (Planning Commission Work Program, Sustainability Action Plan-Engaged Community Goal)	2
C. Remove barriers to desirable development by providing clear, fair and consistent development review processes (Sustainability Action Plan-Economic Vitality Goal)	2, 5

Service Unit Measures	Status
A1. Develop zoning text amendments to revise premiums in the D1 and D2 districts, including changes to promote affordable housing by October 20, 2014	
A2. Evaluate potential downzoning of D1 properties located in edge areas of the downtown and rezone if warranted by October 20, 2014	
B1. Create postcard templates and meeting guides to support petitioner compliance with the Citizen Participation Ordinance requirements	
B2. Contact and update all registered neighborhood associations	
B3. Identify and implement communication tools to better engage existing neighborhood associations.	
C1. Expand eTrakit on-line services to include Historic District Commission, Zoning Board of Appeals, Design Review Board	
C2. Implement recommendations from MEDC Redevelopment Ready Audit by June 30, 2015	

See Budget Summaries Section, Page 77 for list of Council Priorities

COMMUNITY SERVICES AREA
PLANNING

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LVL 5	110054	1.00
CITY PLANNER 5	110454	5.00
PLANNING MANAGER	404110	1.00
Total		7.00



COMMUNITY SERVICES AREA

COMMUNITY DEVELOPMENT

Community Development Services are provided the Ann Arbor Housing Commission (AAHC) and the Office of Community and Economic Development (OCED).

AAHC provides affordable housing for low-income households through properties that they manage as well as vouchers for low-income households to use with private sector landlords. The Housing Commission collaborates with local non-profits to provide support services to its residents. The City budget includes the AAHC personnel costs, technology support and other funds the City provides to AAHC as support.

Washtenaw County's Office of Community and Economic Development (OCED) provides streamlined service delivery within the City of Ann Arbor/Washtenaw County region for housing and human services support for low-income residents, single-family housing rehabilitation and weatherization services. OCED also provides support for the housing and human services advisory board.

**COMMUNITY SERVICES AREA
COMMUNITY DEVELOPMENT**

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CONTRIBUTIONS	38,081	101,653	4,000	4,000	4,000
INTERGOVERNMENTAL REVENUES	639,074	248,851	198,231	198,231	-
INVESTMENT INCOME	5,058	4,562	2,500	2,500	2,200
MISCELLANEOUS REVENUE	35,269	225	-	-	-
OPERATING TRANSFERS IN PRIOR YEAR SURPLUS	-	90,000	100,000	100,000	100,000
	-	-	543,399	-	151,399
Total	\$717,482	\$445,291	\$848,130	\$304,731	\$257,599

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	206,444	212,714	384,399	-	151,399
SPECIAL ASSISTANCE (0038)	4,761	4,700	4,000	4,000	4,000
AFFORDABLE HOUSING (0070)	68,897	191,740	261,500	102,500	102,200
COMMUNITY DEV BLOCK GRANT (0078)	437,380	36,137	198,231	198,231	-
Total	\$717,482	\$445,291	\$848,130	\$304,731	\$257,599

**COMMUNITY SERVICES AREA
COMMUNITY DEVELOPMENT**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GRANT/LOAN RECIPIENTS	1,702,069	1,292,759	1,542,860	1,542,860	1,344,629
PERSONNEL SERVICES	26,629	-	48,714	48,714	1,032,779
PAYROLL FRINGES	25,034	-	28,712	28,712	939,548
OTHER SERVICES	160,638	150,776	154,000	154,000	154,000
OTHER CHARGES	157,578	126,030	639,732	639,732	455,000
PASS THROUGHS	-	-	100,000	100,000	100,000
EMPLOYEE ALLOWANCES	-	-	379	379	8,532
Total	\$2,071,948	\$1,569,565	\$2,514,397	\$2,514,397	\$4,034,488

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	1,625,320	1,522,378	2,053,166	2,053,166	3,930,488
SPECIAL ASSISTANCE (0038)	8,000	-	4,000	4,000	4,000
AFFORDABLE HOUSING (0070)	1,248	11,049	259,000	259,000	100,000
COMMUNITY DEV BLOCK GRANT (0078)	437,380	36,138	198,231	198,231	-
Total	\$2,071,948	\$1,569,565	\$2,514,397	\$2,514,397	\$4,034,488

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
COMMUNITY DEVELOPMENT	3.89	2.79	0.64	22.64
Total	3.89	2.79	0.64	22.64

COMMUNITY SERVICES AREA

COMMUNITY DEVELOPMENT

REVENUES

Intergovernmental Revenues – This decrease is due to the elimination of the federal grant revenues for the Community Development Block grants.

Prior Year Surplus- The decrease in FY2015 reflects the one-time budget adjustments made in FY2014 for Housing Commission support.

EXPENSES

Grant/Loan Recipients – This decrease in FY2015 reflects the one-time budget adjustments made in FY2014 for Housing Commission support.

Personnel Services- The increase is due to the change in how the City budgets for personnel for the Ann Arbor Housing Commission (AAHC). Personnel are budgeted in the General Fund (22.0 FTEs in AAHC for \$991,643) and budgeted by AAHC as a reimbursement to the General Fund. There is no net impact to either organization. Positions are budgeted in this manner to reflect the change for GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

Payroll Fringes- The increase is due to the change in how the City budgets for fringes for the Ann Arbor Housing Commission (AAHC). Fringes are budgeted in the General Fund (\$908,725) and budgeted by AAHC as a reimbursement to the General Fund. There is no net impact to either organization. Positions are budgeted in this manner to reflect the change for GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

Other Charges – The decrease in FY2015 reflects the one-time budget adjustments made in FY2014 for Housing Commission support.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Community Development Services Unit would be charged \$112,088 in FY 2015.

**General Fund
Allocations to Non-Profit Entities for Human Services**

Vendor	Actual FY 2012	Actual FY 2013	Approved Budget FY 2014	Approved Budget FY 2015
Avalon Housing, Inc.	\$ 144,028	\$ 144,028	\$ 144,028	\$ 85,500
Barrier Busters Action Group	20,000	20,000	20,000	20,000
Catholic Social Services of Washtenaw	102,294	102,294	102,294	-
Child Care Network	-	-	-	90,786
Community Action Network	105,809	105,809	105,809	164,660
Domestic Violence Project, Inc.	-	-	-	54,168
Food Gatherers	95,955	95,955	95,955	102,156
HIV/AIDS Resource Center	4,599	4,499	4,599	-
Home of New Vision	63,942	63,942	63,942	-
Interfaith Hospitality Network of Washtenaw Co.	92,400	92,400	92,400	-
Legal Services of South Central Michigan	178,510	178,510	178,510	207,480
Ozone House, Inc.	-	-	-	35,069
Peace Neighborhood Center	-	-	-	30,000
Perry Nursery School of Ann Arbor	110,756	112,756	110,756	-
Planned Parenthood Mid and South Michigan	14,400	14,400	14,400	-
Regents of the University of Michigan	-	-	-	56,396
Salvation Army of Washtenaw County	-	-	-	115,558
Shelter Association of Washtenaw County	247,551	247,551	247,551	160,761
UM Ann Arbor Meals on Wheels	23,914	23,914	23,914	-
The Women's Center of Southeastern Michigan	27,594	27,594	27,594	-
Washtenaw Association for Community Advocacy	12,877	12,877	12,877	-
Washtenaw Community Health Organization - Agency	-	-	-	122,095
TOTAL	\$ 1,244,629	\$ 1,246,529	\$ 1,244,629	\$ 1,244,629

FY 2014 GOALS AND PERFORMANCE MEASURES

Service Area:	Community Services	Area Administrator:	Sumedh Bahl
Service Unit:	Community & Economic Development	Manager:	Mary Jo Callan

Service Unit Goals	City Goals:
A. Use outcomes data to measuring the impact of Coordinated Funding on basic human services needs in our community.	2,6
B. Assess the need for affordable housing units, by location, income range, and unit type.	6

Service Unit Measures	Status
<p>A. In order to continue to improve our understanding of the community impacts that result from City investments in human services (specifically through the Public-Private <i>Coordinated Funding</i> process), analyze outcome data to measure impact from baseline in the following priority areas: Housing/homelessness; Aging; School-aged Youth; Pre-school Children; and Safety Net Health.</p> <p>Key Milestones:</p> <ol style="list-style-type: none"> 1. Work with Planning and Coordinating entities in each of the six Coordinated Funding priority areas to refine outcomes based on best practices, lessons learned and the first two years of data. 2. Collect reporting data on outcomes from funded nonprofits at six and twelve months after 3rd year of funding commences – January 2014 & June 2015. 3. Report out to City Council and other local policy-makers with an analysis of impact in six human service needs priority areas. This report will review data collected to date in Coordinated Funding pilot. 	<p>Community level outcomes have been developed, along with implementation strategies and appropriate outcome measurement.</p> <p>All agencies have reported the outcomes through December of 2013.</p> <p>Program outcomes data presented to Council in 2013. See attached. Additional reporting will be presented after the completion of the pilot period.</p>
<p>B. The greater Ann Arbor area continues to experience a shortage of affordable housing. A report issued in 2007 examined affordable housing in the County, as well as the factors that affect this housing, and presented</p>	

<p>recommendations to address gaps in housing affordability. Given the changes in market conditions over the past several years, updates to the 2007 report are needed.</p> <p><u>Key Milestones:</u></p> <ol style="list-style-type: none"> 1. Identify resources to fund updates to the 2007 report. 2. Determine scope of updates needed, and prepare RFP to engage consultant. 3. Hire consultant to complete updates to the assessment report. 4. Publish and present updated report. 	<p>Resources identified to fund updates.</p> <p>Proposals were received and consultant has been selected.</p> <p>Contract extension is in progress.</p> <p>Work will be conducted through 2014, report completion in December 2014, publication in early 2015.</p>
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See Budget Summaries Section, Page 77, for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Community Services	Area Administrator:	Sumedh Bahl
Service Unit:	Office of Community Development	Manager:	Mary Jo Callan Jennifer Hall

Service Unit Goals	Council Priorities
A. Redevelop 281 units of public housing.	6
B. Secure funding and site plan approval to redevelop 27 units of public housing.	6
C. Increase services for residents at public housing properties	6
D. Assess the need for affordable housing units, by location, income ranges, and unit type, include housing and transportation cost analysis, and provide related policy recommendations to advance affordable housing in the urban core.	2,6
E. Use Coordinated Funding assessment & outcomes data to measure the health & impact of human service nonprofits working in five priority areas.	2

Service Unit Measures	Status
A. Number of units converted to project based vouchers. Number of units rehab complete.	
B1. Site plan approval of 2 properties.	
B2. Amount of funding secured.	
C. Number of new contracts with service providers and new funding.	
D. The greater Ann Arbor area continues to experience a shortage of affordable housing. A report issued in 2007 examined affordable housing in the County, as well as the factors that affect this housing, and presented recommendations to address gaps in housing affordability. Given the changes in market conditions over the past several years, updates to the 2007 report are needed. Key Milestones: <ol style="list-style-type: none"> 1. Engage qualified consultant to conduct assessment and report 2. Work with consultant to engage key stakeholders in assessment of housing stock, local market, and related factors 3. Publish updated report 4. Present findings and recommendations 5. Provide staff support and needed research to Council to explore and implement policy recommendations 	
E. In order to continue to improve our understanding of the community impacts that result from City investments in human services (specifically through the Public-Private <i>Coordinated Funding</i> process), analyze nonprofit agency governance and finances and program outcome data to measure the health of human service nonprofits working in the priority areas of: Housing/homelessness; Aging; School-aged Youth; Early Childhood; and	

<p>Safety Net Health.</p> <p><u>Key Milestones:</u></p> <ol style="list-style-type: none">1. Conduct analysis of governance and financial documents provided by nonprofits as part of the Coordinated Funding Program Operating application process.2. Prepare a report based on aggregate and specific findings, as appropriate.3. Collect reporting data on outcomes from funded nonprofits at six and twelve months after 3rd year of funding commences – January 2015 & June 2015.4. Report out to City Council and other local policy-makers with an analysis of impact priority areas.	
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See Budget Summaries Section, Page 77 for list of Council Priorities

COMMUNITY SERVICES AREA
COMMUNITY DEVELOPMENT

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ACCOUNTING CLERK	114130	1.00
ADMIN ASSISTANT LVL 4	110044	0.15
COMM SERVICES AREA ADMIN	403630	0.20
COMMUNICATIONS SPECIALIST	401590	0.05
FACILITIES& PROP MGR	404160	1.00
FAM SELF-SUFFICIENCY COOR	000380	1.00
FINANCIAL ANALYST	403370	1.00
FISCAL AND ADMIN MANAGER	403560	1.00
HOUSING PROGRAM MGR SEC 8	196081	1.00
MAINTENANCE WORKER	114150	4.00
MANAGEMENT ASSISTANT	000200	0.20
OCCUPANCY SPEC WPH	114140	1.00
OCCUPANCY SPECIALIST	114160	5.00
PROGRAM ASSISTANT	114110	3.00
PUBLIC HOUSING RESIDENCY	196091	2.00
RECEPTIONIST	114100	1.00
SENIOR APPLICATION SPEC	401050	0.04
Total		22.64



COMMUNITY SERVICES AREA

PARKS & RECREATION

Parks and Recreation Services is one of four service units in the Community Services Area. It handles the functions of the parks administration, programming, recreation facilities, volunteerism, and natural area management and preservation. Parks and Recreation administration is responsible for the policy development, park planning and improvements, parks and park shelter reservations and the Parks and Recreation Boards and Commissions. Recreation facilities include two golf courses, four pools, two ice rinks, two community centers, two canoe liveries, a senior center, a customer service office and rental facility, a public market, a science and nature education center and a historic farm site. The Leslie Science & Nature Center is operated by a 501(c)(3) organization.

**COMMUNITY SERVICES AREA
PARKS & RECREATION**

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	2,499,492	2,454,704	3,805,499	3,796,300	3,907,310
CONTRIBUTIONS	247,578	162,323	568,616	568,616	92,500
INTERGOVERNMENTAL REVENUES	334,965	637,548	38,460	38,460	2,460
INVESTMENT INCOME	171,889	129,793	221,450	221,054	189,852
MISCELLANEOUS REVENUE	32,963	544,150	108,735	108,735	108,735
OPERATING TRANSFERS IN PRIOR YEAR SURPLUS	713,480	267,556	526,497	1,274,312	100,000
TAXES	-	-	508,900	-	166,666
	3,370,637	3,385,389	4,277,458	4,277,458	4,268,767
Total	\$7,371,004	\$7,581,463	\$10,055,615	\$10,284,935	\$8,836,290

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	2,445,400	2,570,654	3,902,191	3,867,830	4,165,158
OPEN SPACE & PARK ACQ MILLAGE (0024)	2,597,609	2,652,521	2,529,762	2,415,495	2,429,200
BANDEMER PROPERTY (0025)	8,390	8,178	5,284	5,284	5,232
PARKS MEMORIALS & CONTRIBUTIONS (0034)	254,344	62,100	575,048	575,048	98,625
OPEN SPACE ENDOWMENT (0041)	78,586	126,032	10,000	5,000	10,000
MARKET FUND (0046)	261,761	154,854	224,207	175,398	-
ART IN PUBLIC PLACES (0056)	12,733	19,860	-	-	-
PARK MAINT & CAPITAL IMP MILLAGE (0071)	1,711,367	1,458,909	2,384,415	2,066,568	2,128,075
SENIOR CENTER ENDOWMENT (0083)	814	(204)	396	-	-
MAJOR GRANTS PROGRAMS (00MG)	-	528,559	424,312	1,174,312	-
Total	\$7,371,004	\$7,581,463	\$10,055,615	\$10,284,935	\$8,836,290

**COMMUNITY SERVICES AREA
PARKS & RECREATION**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GRANT/LOAN RECIPIENTS	2,174	32,826	35,000	35,000	-
PERSONNEL SERVICES	1,636,693	1,904,940	3,168,397	3,175,554	3,202,370
PAYROLL FRINGES	566,278	729,962	1,128,656	1,128,656	1,164,125
OTHER SERVICES	1,330,402	2,101,061	2,150,076	2,182,565	1,313,046
MATERIALS & SUPPLIES	237,714	241,029	461,551	461,551	448,650
OTHER CHARGES	641,301	524,695	1,498,423	1,511,631	1,594,541
PASS THROUGHGS	1,338,725	1,372,210	1,723,456	1,722,042	1,376,045
CAPITAL OUTLAY	2,817,685	2,614,144	3,469,370	3,447,459	-
VEHICLE OPERATING COSTS	7,424	5,559	65,100	65,100	65,800
EMPLOYEE ALLOWANCES	12,718	19,051	32,221	32,221	16,573
Total	\$8,591,114	\$9,545,477	\$13,732,250	\$13,761,779	\$9,181,150

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	3,390,158	3,638,751	5,263,949	5,261,764	5,594,922
OPEN SPACE & PARK ACQ MILLAGE (0024)	3,131,949	3,385,654	1,545,105	1,545,105	1,434,079
BANDEMER PROPERTY (0025)	2,365	2,381	1,789	1,789	1,834
PARKS MEMORIALS & CONTRIBUTIONS (0034)	43,549	90,330	833,921	833,921	37,568
OPEN SPACE ENDOWMENT (0041)	-	-	10,000	10,000	10,000
MARKET FUND (0046)	162,321	226,459	224,207	224,207	-
ART IN PUBLIC PLACES (0056)	4,000	8,911	28,591	-	-
PARK MAINT & CAPITAL IMP MILLAGE (0071)	1,856,772	2,135,874	4,657,493	4,717,798	2,102,747
MAJOR GRANTS PROGRAMS (00MG)	-	57,117	1,167,195	1,167,195	-
Total	\$8,591,114	\$9,545,477	\$13,732,250	\$13,761,779	\$9,181,150

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
PARKS & RECREATION	20.25	20.17	23.82	23.82
Total	20.25	20.17	23.82	23.82

COMMUNITY SERVICES AREA
PARKS AND RECREATION SERVICES

REVENUES

Charges for Services- This reflects revenue increases for expected volume changes for certain parks facilities.

Contributions – This reflects one-time contributions related to the Brokaw property received in FY2014.

Operating Transfer In - In FY 2014, transfers were made from the various funds to the Major Grants fund for the Skate Park project. This transfer is not recurring.

Prior Year Surplus – This decrease reflects the use of the Parks Maintenance and Capital Improvements Millage fund balance for Capital Projects as well as purchases of development rights and land from the Open Space fund in FY2014.

EXPENSES

Payroll Fringes - This reflects the increase in pension and VEBA costs.

Other Services – The decrease is due to a reduction in contracted services related to capital projects.

Other Charges – The decrease reflects parks capital improvements budgeted as contingency in the prior year.

Capital Outlay – There is a decrease in use of the Park Maintenance & Capital Improvement Millage Fund monies for capital projects as well as the Major Grants Fund.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Parks and Recreation Services Unit would be charged \$1,692,111 in FY 2015.

**COMMUNITY SERVICES AREA
PARKS & RECREATION**

Revenues by Activity (0010 GENERAL)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	111,028	155,740	172,747	149,770	173,347
1646 FARMER'S MARKET	-	-	-	-	163,741
6100 FACILITY RENTALS	360,071	386,010	380,000	380,000	380,000
6231 BUHR POOL	197,971	174,684	184,300	184,300	186,400
6232 BUHR RINK	138,573	146,028	135,300	135,300	135,500
6234 VETERAN'S POOL	162,231	122,167	139,900	139,900	139,900
6235 VETERAN'S ICE ARENA	437,655	438,928	465,900	465,900	465,900
6236 FULLER POOL	235,681	270,900	259,865	259,865	260,365
6237 MACK POOL	114,251	123,221	119,000	119,000	149,000
6238 VETERAN'S FITNESS CENTER	3,014	2,750	3,000	3,000	3,000
6242 ARGO LIVERY	219,351	346,547	313,500	313,500	369,000
6244 GALLUP LIVERY	350,238	300,255	348,625	348,625	350,625
6315 SENIOR CENTER OPERATIONS	115,333	103,373	77,054	65,670	71,380
6503 HURON GOLF COURSE	-	49	367,000	367,000	381,000
6504 LESLIE GOLF COURSE	-	-	936,000	936,000	936,000
Total	\$2,445,397	\$2,570,652	\$3,902,191	\$3,867,830	\$4,165,158

Revenues by Activity (0024 OPEN SPACE & PARK ACQ MILLAGE)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
0000 REVENUE	147,923	108,921	100,000	100,000	80,000
9024 PARK LAND ACQUISITION	2,449,686	2,543,600	2,429,762	2,315,495	2,349,200
Total	\$2,597,609	\$2,652,521	\$2,529,762	\$2,415,495	\$2,429,200

Revenues by Activity (0025 BANDEMER PROPERTY)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
0000 REVENUE	1,490	1,278	1,084	1,084	1,032
1000 ADMINISTRATION	6,900	6,900	4,200	4,200	4,200
Total	\$8,390	\$8,178	\$5,284	\$5,284	\$5,232

Revenues by Activity (0034 PARKS MEMORIALS & CONTRIBUTIONS)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
0000 REVENUE	6,766	7,189	6,432	6,432	6,125
1000 ADMINISTRATION	135,245	46,801	92,500	92,500	92,500
6315 SENIOR CENTER OPERATIONS	4,000	4,000	-	-	-
6915 PARK PLAN - MEMORIALS	108,333	4,110	-	-	-
9000 CAPITAL OUTLAY	-	-	476,116	476,116	-
Total	\$254,344	\$62,100	\$575,048	\$575,048	\$98,625

Revenues by Activity (0041 OPEN SPACE ENDOWMENT)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
0000 REVENUE	6,985	6,697	5,000	5,000	4,500
9024 PARK LAND ACQUISITION	71,601	119,335	5,000	-	5,500
Total	\$78,586	\$126,032	\$10,000	\$5,000	\$10,000

Revenues by Activity (0046 MARKET FUND)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
0000 REVENUE	7,911	5,912	5,433	5,433	-
1646 FARMER'S MARKET	253,850	148,942	218,774	169,965	-
Total	\$261,761	\$154,854	\$224,207	\$175,398	-

Revenues by Activity (0056 ART IN PUBLIC PLACES)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
0000 REVENUE	-	7,200	-	-	-
1000 ADMINISTRATION	12,733	12,660	-	-	-
Total	\$12,733	\$19,860	-	-	-

Revenues by Activity (0071 PARK MAINT & CAPITAL IMP MILLAGE)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
0000 REVENUE	-	(1,054)	815,280	764,770	824,496
1000 ADMINISTRATION	-	26,212	258,623	-	-
6930 PARK PLAN - REC FAC RENOVATIONS	-	181,661	-	-	-
9000 CAPITAL OUTLAY	1,711,367	1,252,090	1,310,512	1,301,798	1,303,579
Total	\$1,711,367	\$1,458,909	\$2,384,415	\$2,066,568	\$2,128,075

Revenues by Activity (0083 SENIOR CENTER ENDOWMENT)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
0000 REVENUE	814	(204)	396	-	-
Total	\$814	(\$204)	\$396	-	-

Revenues by Activity (00MG MAJOR GRANTS PROGRAMS)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
0000 REVENUE	-	528,559	424,312	1,174,312	-
Total	-	\$528,559	\$424,312	\$1,174,312	-

**COMMUNITY SERVICES AREA
PARKS & RECREATION**

Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	461,092	719,151	849,852	849,852	863,345
1100 FRINGE BENEFITS	280,302	188,288	143,791	143,791	165,890
1646 FARMER'S MARKET	-	-	-	-	171,241
6100 FACILITY RENTALS	313,661	302,631	362,996	362,996	363,137
6231 BUHR POOL	228,564	237,499	246,695	246,695	252,478
6232 BUHR RINK	172,588	185,422	171,183	171,183	177,804
6234 VETERAN'S POOL	258,366	249,302	237,108	237,108	208,073
6235 VETERAN'S ICE ARENA	440,318	452,496	477,472	477,472	509,734
6236 FULLER POOL	231,815	231,013	246,517	246,517	244,823
6237 MACK POOL	202,415	201,527	196,645	196,645	235,603
6238 VETERAN'S FITNESS CENTER	2,073	2,238	4,646	4,646	2,674
6242 ARGO LIVERY	204,528	258,189	279,476	279,476	342,567
6244 GALLUP LIVERY	283,893	272,039	278,602	278,602	282,261
6315 SENIOR CENTER OPERATIONS	192,153	217,137	213,714	211,529	221,101
6403 COMMUNITY OUTREACH SERVICES	118,372	118,686	118,350	118,350	119,050
6503 HURON GOLF COURSE	-	1,982	470,616	470,616	481,773
6504 LESLIE GOLF COURSE	-	1,140	966,286	966,286	953,368
Total	\$3,390,140	\$3,638,740	\$5,263,949	\$5,261,764	\$5,594,922

Expenses by Activity (0024 OPEN SPACE & PARK ACQ MILLAGE)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1810 TAX REFUNDS	50,390	28,278	-	-	-
9024 PARK LAND ACQUISITION	1,856,407	2,130,228	311,630	311,630	195,504
9500 DEBT SERVICE	1,225,150	1,227,150	1,233,475	1,233,475	1,238,575
Total	\$3,131,947	\$3,385,656	\$1,545,105	\$1,545,105	\$1,434,079

Expenses by Activity (0025 BANDEMER PROPERTY)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
9018 PARK REHAB & DEVELOP MIL 95	2,365	2,381	1,789	1,789	1,834
Total	\$2,365	\$2,381	\$1,789	\$1,789	\$1,834

Expenses by Activity (0034 PARKS MEMORIALS & CONTRIBUTIONS)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	14,241	11,850	15,000	15,000	16,000
6315 SENIOR CENTER OPERATIONS	15,000	1,815	7,185	7,185	-
6402 SCHOLARSHIPS	6,358	6,988	7,153	7,153	7,318
6915 PARK PLAN - MEMORIALS	7,933	17,009	97,117	97,117	4,250
6920 PARK PLAN - NEIGHBORHOOD PARKS	-	-	93,142	93,142	10,000
6930 PARK PLAN - REC FAC RENOVATIONS	-	-	33,891	33,891	-
9000 CAPITAL OUTLAY	15	52,668	568,433	568,433	-
9024 PARK LAND ACQUISITION	-	-	12,000	12,000	-
Total	\$43,547	\$90,330	\$833,921	\$833,921	\$37,568

Expenses by Activity (0041 OPEN SPACE ENDOWMENT)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
9024 PARK LAND ACQUISITION	-	-	10,000	10,000	10,000
Total	-	-	\$10,000	\$10,000	\$10,000

Expenses by Activity (0046 MARKET FUND)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	(3,821)	2,616	-	-	-
1646 FARMER'S MARKET	166,142	223,842	224,207	224,207	-
Total	\$162,321	\$226,458	\$224,207	\$224,207	-

Expenses by Activity (0056 ART IN PUBLIC PLACES)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	-	-	28,590	-	-
4601 ALLMENDINGER PARK MURAL	4,000	8,912	1	-	-
Total	\$4,000	\$8,912	\$28,591	-	-

Expenses by Activity (0071 PARK MAINT & CAPITAL IMP MILLAGE)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	371,273	406,083	734,182	734,182	448,759
6126 ISLAND PARK	137,044	32,500	-	-	-
6127 WEST PARK PERGOLA	42,644	-	-	-	-
6143 WEST PARK TENNIS COURTS	240,747	-	-	-	-
6144 FAIRVIEW NON-MOTORIZED PATH	21,177	-	-	-	-
6145 LSNC RAPTOR PATH	28,645	136,749	3,715	19,267	-
6147 ARGO PEDESTRIAN BRIDGE	8,000	-	-	-	-
6148 BLUFFS PARK ACCESS	-	46,238	26,105	26,105	-
6149 WINDEMERE TENNIS COURT	-	-	150,000	150,000	-
6190 COBBLESTONE FARM	16,500	-	-	-	-
6210 OPERATIONS	-	10,743	254,435	254,435	257,324
6287 ECOLOGICAL RESTORATION	-	7,921	223,475	223,475	199,302
6288 ECOLOGICAL ASSESS & MONITORING	-	1,364	140,651	140,651	116,478
6289 OUTREACH VOLUNTEER COORDINATION	-	8,469	146,675	146,675	168,870
6340 ADOPT-A-PARK/GARDEN	-	832	48,444	48,444	30,687
6341 SENIOR CENTER RESTROOMS	40,273	-	-	-	-
6920 PARK PLAN - NEIGHBORHOOD PARKS	523	-	109,576	109,576	-
6925 PARK PLAN - BIKE FACIL/GREENWAYS	8,583	8,780	-	11,928	-
6930 PARK PLAN - REC FAC RENOVATIONS	856,913	396,662	700,912	778,372	-
6931 BRYANT COMMUNITY CENTER DESIGN	-	9,919	5,500	5,500	-
6932 VET'S STRUCT ANALYSIS/ROOF REPL	-	45,270	584,350	584,350	-
6933 ESCH PARK	-	11,223	40,539	38,777	-
6934 CLINTON PARK	-	4,747	145,254	145,254	-
6935 POOL LINER REPLACEMENTS	-	-	75,000	75,000	-
6960 PARK PLAN - MAJOR	56,000	867,515	137,383	94,134	-

DEV/RENOVATION					
6970 PARK PLAN - ACTIVE RECREATION	-	140,342	259,657	209,657	-
9000 CAPITAL OUTLAY	28,444	513	871,640	922,016	881,327
Total	\$1,856,766	\$2,135,870	\$4,657,493	\$4,717,798	\$2,102,747

Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
9000 CAPITAL OUTLAY	-	57,117	1,167,195	1,167,195	-
Total	-	\$57,117	\$1,167,195	\$1,167,195	-

FY 2014 GOALS AND PERFORMANCE MEASURES

Service Area:	Community Services	Area Administrator:	Sumedh Bahl
Service Unit:	Parks & Recreation	Manager:	Colin Smith

Service Unit Goals	City Goals:
A. Expand GIVE365 Volunteer Program with the goal of 6,240 volunteer hours for FY2014.	1, 2, 3
B. Conduct needs assessment and inventory for all City volunteer opportunities and programs.	1, 2, 3, 4
C. Leverage social media sites such as Facebook, Twitter, and FourSquare to promote Parks at minimal cost.	1, 2
D. Manage recreation facility budgets so that the budgeted net effect to the General Fund is achieved.	1, 2, 3
E. Increase Farmers Market transactions using EBT/Double Up Food Bucks/Senior Fresh/SNAP by 10%.	2, 4
F. Achieve Audubon Certification for Huron Hills Golf Course.	2, 4

Service Unit Measures	Status
A. Track total volunteer hours donated on a monthly basis.	74% of goal reached as of 5/30/14
B. Monthly progress updates delivered to Parks & Recreations Services Manager.	On hold
C. Track friends/fans/followers using HootSuite.	Twitter followers up 67%, Facebook 14%, FourSquare 24%, implemented Instagram
D. Monthly tracking of net cost of each recreation facility and explanations for variances.	On course
E. Total sales recorded.	As of 5/30/14 EBT/SNAP at 85% of goal, on target. Senior Fresh: at 105% of goal. DUFB: at 88% of goal, on target.
F. Monthly progress updates delivered to Parks & Recreations Services Manager.	In process

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Community Services	Area Administrator:	Sumedh Bahl
Service Unit:	Parks & Recreation	Manager:	Colin Smith

Service Unit Goals	Council Priorities
A. Conduct safety inspections of eight recreation facilities and begin implementation of corrective action plan at each one.	3, 4
B. Leverage Social Media sites such as Facebook, Twitter, and Foursquare to promote Parks at minimal cost and increase exposure.	1, 2
C. Manage Recreation Facility Budgets so that the budgeted net effect to the General Fund is achieved.	1, 2
D1. Increase the monthly average token purchase amount (in dollars) per customer for SNAP and Double Up by 10%.	1, 2
D2. Maintain redemption of the available Washtenaw County funds for Senior Market Fresh and WIC Project Fresh dollars at 50% and 35% respectively	1, 2
E. Achieve Audubon Certification for Huron Hills Golf Course.	2
F. Conduct needs assessment and inventory for all City volunteer opportunities and programs.	2, 4

Service Unit Measures	Status
A. Track progress of completed inspections and implemented corrective action plans.	
B. Track friends/fans/followers using HootSuite	
C. Monthly tracking and explanation of variances.	
D1. Monthly tracking.	
D2. Track program redemption percentage.	
E. Monthly progress reports delivered to Parks & Recreation Services Manager	
F. Monthly progress updates delivered to Parks & Recreations Services Manager.	

See Budget Summaries Section, Page 77 for list of Council Priorities

COMMUNITY SERVICES AREA
PARKS & RECREATION

Allocated Positions

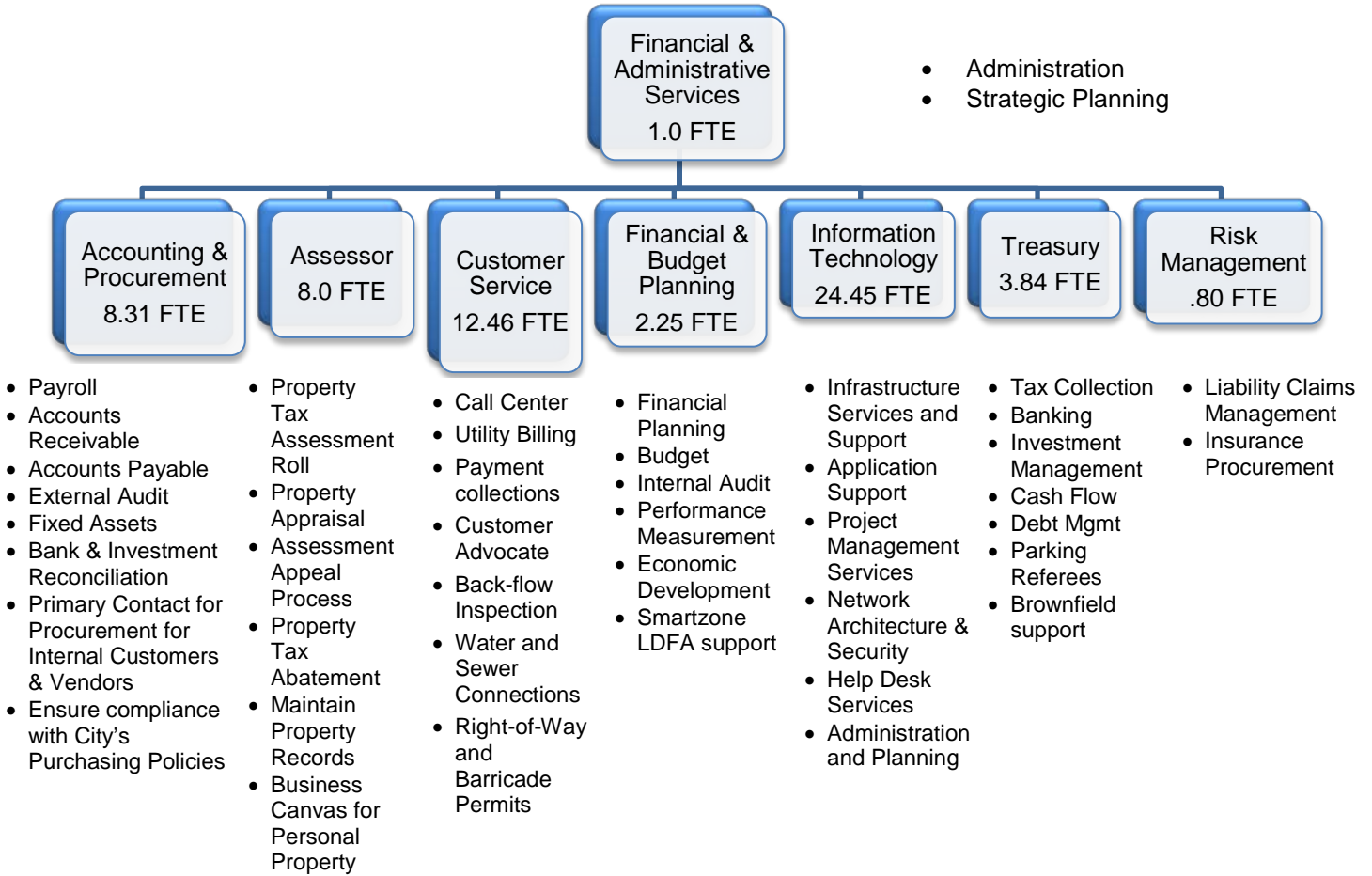
Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LEVEL 5	110054	1.00
ADMIN ASSISTANT LVL 4	110044	0.85
COMM SERVICES AREA ADMIN	403630	0.40
COMMUNICATIONS SPECIALIST	401590	0.89
GOLF MAINT & OPS SPEC	117200	1.00
GOLF MAINTENANCE SUPERINT	404200	1.00
LANDSCAPE ARCHITECT IV	401380	1.00
MANAGEMENT ASSISTANT	000200	0.40
MARKET MANAGER	401430	1.00
P&R DEPUTY MGR-NAP/VOL	401640	1.00
PARKS & REC DIRECTOR GOLF	404120	1.00
PARKS & REC SERVICES MGR	403480	1.00
PARKS & REC SRV DEP MGR	401270	1.00
REC FACILITY SUP II	190124	4.00
REC FACILITY SUP III	190134	2.00
RECREATION FACILITY SUP I	190114	2.00
SENIOR APPLICATION SPEC	401050	0.28
STEWARDSHIP SPECIALIST	193060	2.00
VOLUNTEER & OUTREACH COOR	190110	2.00
Total		23.82



FINANCIAL & ADMINISTRATIVE SERVICES AREA

Financial & Administrative Services Area

Organization Chart



FINANCIAL & ADMINISTRATIVE SERVICES AREA

Revenues by Service Unit

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
ACCOUNTING SERVICES	423	(235)	-	-	-
ASSESSOR SERVICES	2,649	1,108	-	-	-
CUSTOMER SERVICE	48,768,653	51,063,131	51,598,048	52,042,363	53,989,775
FINANCIAL & BUDGET PLANNING	15,741,354	15,222,702	15,646,693	15,646,693	26,662,197
INFORMATION TECHNOLOGY	6,485,269	6,509,854	7,713,010	6,309,288	7,476,817
PROCUREMENT	6,121	2,591	-	-	-
RISK MANAGEMENT	27,279,603	28,567,693	27,599,946	26,545,726	28,755,869
TREASURY SERVICES	39,651,173	40,008,394	41,570,096	41,570,096	42,554,195
Total	\$137,935,245	\$141,375,238	\$144,127,793	\$142,114,166	\$159,438,853

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	55,447,188	55,305,994	57,262,789	57,272,789	69,263,392
INFORMATION TECHNOLOGY (0014)	6,485,269	6,509,854	7,713,010	6,309,288	7,476,817
GENERAL DEBT SERVICE (0035)	9,136	5,949	2,000	2,000	2,000
WATER SUPPLY SYSTEM (0042)	21,860,254	23,734,480	22,833,497	22,953,076	23,625,590
SEWAGE DISPOSAL SYSTEM (0043)	21,074,915	21,431,828	22,688,365	22,955,211	23,877,764
RISK FUND (0057)	27,279,603	28,567,693	27,599,946	26,545,726	28,755,869
GEN DEBT SERV-SPEC ASSESSMENTS (0060)	22,845	15,635	12,000	12,000	11,000
STORMWATER SEWER SYSTEM FUND (0069)	5,756,035	5,803,805	6,016,186	6,064,076	6,426,421
Total	\$137,935,245	\$141,375,238	\$144,127,793	\$142,114,166	\$159,438,853

FINANCIAL & ADMINISTRATIVE SERVICES AREA

Expenses by Service Unit

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
ACCOUNTING SERVICES	749,496	824,744	924,784	878,390	846,674
ASSESSOR SERVICES	909,669	960,979	1,054,068	1,054,068	1,087,107
CUSTOMER SERVICE	1,706,420	1,632,963	1,890,879	1,836,222	2,035,981
FINANCIAL & BUDGET PLANNING	969,336	880,600	938,980	905,680	898,802
INFORMATION TECHNOLOGY	6,430,052	6,678,571	8,562,521	8,562,521	10,660,175
PROCUREMENT	119,894	93,579	167,499	167,499	207,321
RISK MANAGEMENT	1,762,831	2,926,569	2,875,333	2,875,333	2,888,210
TREASURY SERVICES	566,911	612,401	631,692	631,692	647,199
Total	\$13,214,609	\$14,610,406	\$17,045,756	\$16,911,405	\$19,271,469

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	3,567,448	3,585,787	3,957,473	3,877,779	7,348,373
INFORMATION TECHNOLOGY (0014)	6,430,052	6,678,571	8,562,521	8,562,521	7,312,264
MAJOR STREET (0021)	7,407	9,419	7,175	7,153	7,430
WATER SUPPLY SYSTEM (0042)	1,187,696	1,093,042	1,230,561	1,178,446	1,289,714
SEWAGE DISPOSAL SYSTEM (0043)	-	-	-	-	38,856
PROJECT MANAGEMENT (0049)	30,298	37,347	49,458	49,354	53,966
RISK FUND (0057)	1,762,831	2,926,569	2,875,333	2,875,333	2,789,046
STORMWATER SEWER SYSTEM FUND (0069)	-	-	-	-	38,858
SOLID WASTE (0072)	228,877	279,671	363,235	360,819	392,962
Total	\$13,214,609	\$14,610,406	\$17,045,756	\$16,911,405	\$19,271,469

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
ACCOUNTING SERVICES	6.90	6.75	7.42	6.81
ASSESSOR SERVICES	8.00	8.00	8.00	8.00
CUSTOMER SERVICE	12.10	11.60	11.60	12.46
FINANCIAL & BUDGET PLANNING	3.50	3.50	3.50	3.25
INFORMATION TECHNOLOGY	20.45	23.45	24.45	24.45
PROCUREMENT	1.10	1.00	1.00	1.50
RISK MANAGEMENT	0.80	0.80	0.80	0.80
TREASURY SERVICES	4.70	4.70	4.70	3.84
Total	57.55	59.80	61.47	61.11



FINANCIAL & ADMINISTRATIVE SERVICES AREA

ACCOUNTING SERVICES

The Accounting Service Unit is responsible for maintaining the accounting ledgers of all financial transactions for the City. This function includes disbursing accounts payable, billing accounts receivable, and preparing financial reporting for management and the public. Another important function is the preparation of payroll disbursements for all City employees.

FINANCIAL & ADMINISTRATIVE SERVICES AREA
ACCOUNTING SERVICES

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
MISCELLANEOUS REVENUE	423	(235)	-	-	-
Total	\$423	(\$235)	-	-	-

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	423	(235)	-	-	-
Total	\$423	(\$235)	-	-	-

FINANCIAL & ADMINISTRATIVE SERVICES AREA
ACCOUNTING SERVICES

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	440,637	464,399	550,293	503,899	451,052
PAYROLL FRINGES	195,533	259,594	302,643	302,643	323,774
OTHER SERVICES	19,573	5,674	6,850	6,850	6,850
MATERIALS & SUPPLIES	8,581	9,324	6,500	6,500	6,500
OTHER CHARGES	84,662	85,069	57,814	57,814	57,814
EMPLOYEE ALLOWANCES	510	684	684	684	684
Total	\$749,496	\$824,744	\$924,784	\$878,390	\$846,674

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	749,496	824,744	924,784	878,390	846,674
Total	\$749,496	\$824,744	\$924,784	\$878,390	\$846,674

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
ACCOUNTING SERVICES	6.90	6.75	7.42	6.81
Total	6.90	6.75	7.42	6.81

**FINANCIAL & ADMINISTRATIVE SERVICES
ACCOUNTING SERVICES UNIT**

EXPENSES

Personnel Costs – The decrease represents a temporary increase in Accounting staff FTEs for succession planning in FY2014 only.

Payroll Fringes - This reflects the increase in pension and VEBA costs.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City’s administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Accounting Unit would be charged \$295,842 in FY 2015.

FY 2014 GOALS AND PERFORMANCE MEASURES

Service Area:	Financial and Administrative Services	Area Administrator:	Tom Crawford
Service Unit:	Accounting & Payroll Service Unit	Manager:	Karen Lancaster

Service Unit Goals	City Goals:
A. Complete the annual audit by November 1 st	1
B. Lead the budget cycle for the FY15 budget	1, 2, 3
C. Support the procurement function until a permanent replacement is found	1
D. Lead financial policy benchmarking effort via GFOA best practices	1
E. Begin succession planning for Accounting Services Manager	1

Service Unit Measures	Status
A1 -Complete work papers by September 15 th	Achieved
A2 -Complete Fund Statements by September 30 th	Achieved
A3 -Draft CAFR to Auditors by October 15 th	Achieved
A4 -Publish CAFR by October 31 st	Published on 11/12/2013
A5 -Deliver CAFR to City Council by mid-November	Delivered in December
B1 – Kick-off by August 31 st	Achieved
B2 – Complete policy revisions for GASB #68 by August 31st	Completed
B3 – Financial targets distributed by Dec. 31st	N/A
B4 – Submit City Administrator’s draft budget by April 1st	Submitted to Council on 4/21/2014
C - tbd	Transition to new manager in March of 2014
D1 - By July 1 determine team composition and set-up timeline for project completion	Deferred until FY2016
D2 – Complete preliminary results and recommendations by Sept. 30th	Deferred until FY2016
E - tbd	Planning has begun on this goal

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Financial and Administrative Services	Area Administrator:	Tom Crawford
Service Unit:	Accounting & Payroll Service Unit	Manager:	Karen Lancaster

Service Unit Goals	Council Priorities
A. Complete the annual audit by November 1 st	
B. Lead the budget cycle for the FY16/FY17 two year budget cycle	
C. Support the procurement function improvements efforts for templates and website re-design	
D. Kickoff financial policy benchmarking effort via GFOA best practices	
E. Implement succession planning for Accounting Services Manager through training and development of staff accountants	
F. Assist Information Technology in developing disaster recovery for LOGOS	

Service Unit Measures	Status
A1 – Complete work papers by September 1 st	
A2 – Complete Fund Statements by September 15 th	
A3 – Draft CAFR to Auditors by October 1 st	
A4 – Publish CAFR by December due to pension changes	
A5 – Deliver CAFR to City Council by mid-December	
B1 – Kick-off by August 31 st	
B2 – Financial targets distributed by Dec. 31st	
B3 – Submit City Administrator’s draft budget by April 1st	
C1 – Update the website with new documents by November 30 th .	
D1 – By June 1 st , determine team composition and set-up timeline for project completion	
D2 – Complete preliminary results and recommendations by Sept. 30th	
E1 – Staff accountants complete 40 hours of continuing education by December 31 st	
E2 – Train staff accountants on audit workpapers and financial statement preparation by October 1st	
F – tbd	

See Budget Summaries Section, Page 77 for list of Council Priorities

FINANCIAL & ADMINISTRATIVE SERVICES AREA
ACCOUNTING SERVICES

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ACCOUNTANT II	401440	1.00
ACCOUNTING SERVICES MGR	401280	1.00
ADMIN ASSISTANT LVL 1	110014	1.00
ADMIN ASSISTANT LVL 4	110044	1.00
ADMIN ASSISTANT LVL 5	110054	1.81
FINANCE DIRECTOR	403460	1.00
Total		6.81

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FINANCIAL & ADMINISTRATIVE SERVICES AREA

ASSESSOR SERVICES

The Assessing Service Unit is responsible for tax assessing and property appraisals for all taxable property within the City. Other duties include granting of homesteads, processing of divisions of land, reviewing and processing exemption applications, calculating Payments in Lieu of Taxes, establishing special assessment districts and apportioning the special assessment within that special assessment district, defending Assessed and Taxable Values before the Michigan Tax Tribunal and assisting other service areas and service units within the City with valuation, real estate and property taxation issues.

FINANCIAL & ADMINISTRATIVE SERVICES AREA
ASSESSOR SERVICES

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
MISCELLANEOUS REVENUE	1,189	108	-	-	-
TAXES	1,460	1,000	-	-	-
Total	\$2,649	\$1,108	-	-	-

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	2,649	1,108	-	-	-
Total	\$2,649	\$1,108	-	-	-

FINANCIAL & ADMINISTRATIVE SERVICES AREA
ASSESSOR SERVICES

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	481,747	485,657	535,289	535,289	542,002
PAYROLL FRINGES	282,515	348,232	390,197	390,197	418,923
OTHER SERVICES	50,046	25,263	15,800	15,800	15,800
MATERIALS & SUPPLIES	14,500	17,400	18,000	18,000	18,000
OTHER CHARGES	70,061	70,027	77,982	77,982	77,982
EMPLOYEE ALLOWANCES	10,800	14,400	16,800	16,800	14,400
Total	\$909,669	\$960,979	\$1,054,068	\$1,054,068	\$1,087,107

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	909,669	960,979	1,054,068	1,054,068	1,087,107
Total	\$909,669	\$960,979	\$1,054,068	\$1,054,068	\$1,087,107

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
ASSESSOR SERVICES	8.00	8.00	8.00	8.00
Total	8.00	8.00	8.00	8.00

**FINANCIAL & ADMINISTRATIVE SERVICES
ASSESSOR SERVICES UNIT**

EXPENSES

Payroll Fringes - This reflects the increase in pension and VEBA costs.

Municipal Service Charge (MSC) - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Assessor Services Unit would be charged \$392,802 in FY 2015.

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	Financial and Administrative Services	Area Administrator:	Tom Crawford
Service Unit:	Assessor	Manager:	David Petrak

Service Unit Goals	City Goals:
A. Inventory all property and value all taxable property by 1 st week in March	1
B. Update online property sketches and images by March 1 st	2
C. Pursue greater digital record storage	1

Service Unit Measures	Status
A1 - ECF's set by December 1 st	completed
A2 – Annexations processed by first week of December	completed
A3 – Splits and combinations processed by first week of December	completed
A4 – Conduct street survey by third week of December	completed
A5 – Personal property statements mailed by December 31 st	completed
A6 – Poverty applications mailed by January 15 th	completed
A7 – New construction appraised by January 15 th	completed
A8 – Name and address changes processed by third week of February	completed
A9 – Principal resident affidavits processed by third week of February	completed
A10 – Property transfer affidavits processed by third week of February	completed
A11 – Personal property statements processed by third week of February	completed
A12 – Perform audit checks by March 1 st	completed
A13 – Assessment change notices mailed by March 5 th	completed
B1 – Create online images and sketches export by third week of February	completed
B2 – Send export to BS&A by third week of February	completed
B3 – Verify website update by third week of February	completed
C – Scan 100% of Principal Residence Exemptions (PRE) and Property Transfer Affidavits (PTA).	25%

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Financial and Administrative Services	Area Administrator:	Tom Crawford
Service Unit:	Assessor	Manager:	David Petrak

Service Unit Goals	Council Priorities
A. Inventory all property and value all taxable property by 1 st week in March	1
B. Update online property sketches and images by March 1 st	2
C. Pursue greater digital record storage	1

Service Unit Measures	Status
A1 – Economic Condition Factors (ECF’s) set by December 1 st	
A2 – Annexations processed by first week of December	
A3 – Splits and combinations processed by first week of December	
A4 – Conduct street survey by third week of December	
A5 – Personal property statements mailed by December 31 st	
A6 – Poverty applications mailed by January 15 th	
A7 – New construction appraised by January 15 th	
A8 – Name and address changes processed by third week of February	
A9 – Principal resident affidavits processed by third week of February	
A10 – Property transfer affidavits processed by third week of February	
A11 – Personal property statements processed by third week of February	
A12 – Perform audit checks by March 1 st	
A13 – Assessment change notices mailed by March 5 th	
B1 – Create online images and sketches export by third week of February	
B2 – Send export to BS&A Software by third week of February	
B3 – Verify website update by third week of February	
C1 – Scan 100% of Principal Residence Exemptions (PRE) and Property Transfer Affidavits (PTA).	

See Budget Summaries Section, Page 77 for list of Council Priorities

FINANCIAL & ADMINISTRATIVE SERVICES AREA
ASSESSOR SERVICES

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LVL 3	110034	1.00
ASSESSOR SERVICES MANAGER	403220	1.00
DEPUTY ASSESSOR	403430	1.00
REAL PROPERTY APPRAISER I	119181	4.00
SENIOR APPRAISER	401260	1.00
Total		8.00

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FINANCIAL & ADMINISTRATIVE SERVICES AREA

CUSTOMER SERVICE

Customer Service has primary responsibility for collecting and processing all payments due to the City for items such as taxes, parking tickets, water, solid waste, and miscellaneous invoices. Customer Service is also responsible for all water, sewer, storm water, airport, and solid waste billing services. Within the unit, a call center application routes calls to trained agents on a priority basis, to assure a timely response to customer inquiries, complaints, and requests for service. These calls are associated with Project Management, Solid Waste, Street Maintenance, Traffic Control, Airport, Treasury, and Water and Sewer Utilities. Customer Service also conducts backflow prevention inspection and reporting, issues right-of-way and barricade permits, provides general information for walk-in customers, and manages citizen service requests.

**FINANCIAL & ADMINISTRATIVE SERVICES AREA
CUSTOMER SERVICE**

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	48,765,932	51,087,331	51,595,048	52,039,013	53,986,775
MISCELLANEOUS REVENUE	2,461	(25,639)	3,000	2,100	3,000
TAXES	260	1,439	-	1,250	-
Total	\$48,768,653	\$51,063,131	\$51,598,048	\$52,042,363	\$53,989,775

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	77,449	93,018	60,000	70,000	60,000
WATER SUPPLY SYSTEM (0042)	21,860,254	23,734,480	22,833,497	22,953,076	23,625,590
SEWAGE DISPOSAL SYSTEM (0043)	21,074,915	21,431,828	22,688,365	22,955,211	23,877,764
STORMWATER SEWER SYSTEM FUND (0069)	5,756,035	5,803,805	6,016,186	6,064,076	6,426,421
Total	\$48,768,653	\$51,063,131	\$51,598,048	\$52,042,363	\$53,989,775

**FINANCIAL & ADMINISTRATIVE SERVICES AREA
CUSTOMER SERVICE**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	623,051	529,262	630,648	560,149	732,489
PAYROLL FRINGES	391,865	471,135	485,682	467,660	542,664
OTHER SERVICES	49,815	48,377	87,460	67,964	87,395
MATERIALS & SUPPLIES	72,893	60,359	150,240	205,100	147,240
OTHER CHARGES	558,368	513,402	421,602	420,102	411,358
PASS THROUGHES	10,428	10,428	115,247	115,247	114,835
Total	\$1,706,420	\$1,632,963	\$1,890,879	\$1,836,222	\$2,035,981

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	252,142	213,484	240,450	240,450	214,195
MAJOR STREET (0021)	7,407	9,419	7,175	7,153	7,430
WATER SUPPLY SYSTEM (0042)	1,187,696	1,093,042	1,230,561	1,178,446	1,289,714
SEWAGE DISPOSAL SYSTEM (0043)	-	-	-	-	38,856
PROJECT MANAGEMENT (0049)	30,298	37,347	49,458	49,354	53,966
STORMWATER SEWER SYSTEM FUND (0069)	-	-	-	-	38,858
SOLID WASTE (0072)	228,877	279,671	363,235	360,819	392,962
Total	\$1,706,420	\$1,632,963	\$1,890,879	\$1,836,222	\$2,035,981

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
CUSTOMER SERVICE	12.10	11.60	11.60	12.46
Total	12.10	11.60	11.60	12.46

FINANCIAL & ADMINISTRATIVE SERVICES AREA
CUSTOMER SERVICE

REVENUES

Charges for Services – Reflects increased metered service revenues due to proposed rate increases.

EXPENSES

Personnel Services- This reflects the inclusion of a part of the City Treasurer position, who is assuming responsibility for Customer Service.

Payroll Fringes- This reflects the increase in pension and VEBA costs.

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	Financial & Administrative Services	Area Administrator:	Tom Crawford
Service Unit:	Customer Service	Manager:	Matthew Horning

Service Unit Goals	City Goals:
A. Maintain average rate of “Abandoned phone calls” at 4% or lower overall, as well as 4% or lower for each individual queue. Maintain “service level” for all calls in all queues at 80% overall (80% of the calls are answered in 20 seconds or less), as well as 80% or better for each individual queue.	2
B. Continue project plan created in FY 2012 for Upgrading the Meter Reading Network (DCUs to DCU 2s); must be completed before 1/2014	5
C. Develop strategic plan for phase-in/replacement of one way transmitters in the meter reading network	1, 2, 3 & 5
D. Identifying potential cross-connections for existing businesses that are not currently in the database or being inspected.	2 & 3
E. Update the Cogsdale Billing Template to Template 24 and make presentation changes	2 & 5
F. Modify template to eliminate 2 page water bills	2 & 4
G. Improve consumption analysis to identify unusual usage patterns and potential leaks for customers more timely	2 & 4

Service Unit Measures	Status
A - Review phone system reports both real-time and monthly	Ongoing
B - Network upgrades completed by January 2014 (per Verizon all digital network upgrade schedule)	Completed
C - Develop strategic plan and project timeline by 6/30/14.	TBD by Craig Hupy
D - Addition of missing backflow device information to the database and inspect as documented by the Annual Report to the MDEQ due in March	Ongoing
E - Work with IT and Vendor to re-write template and implement in production by 6/30/14	On track for completion
F - Work with IT to re-write template and implement in production by 7/23/13	On track for completion
G - Work with IT and Vendors for potential solutions and implement new software or customer service processes by 6/30/14	Carry forward

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Financial & Administrative Services	Area Administrator:	Tom Crawford
Service Unit:	Customer Service	Manager:	Matthew Horning

Service Unit Goals	Council Priorities
A. Maintain average rate of abandoned phone calls at 4% or lower overall, as well as 4% or lower for each individual queue. Maintain service level for all calls in all queues at 80% overall (80% of the calls are answered in 20 seconds or less), as well as 80% or better for each individual queue.	2
B. Explore opportunities to unify the front counter at Larcom, and integrate Customer Service and Planning & Development customer interactions.	1,2
C. Develop strategic plan for phase-in/replacement of one way transmitters in the meter reading network	1,2,4
D. Identifying potential cross-connections for existing businesses that are not currently in the backflow prevention database or being inspected.	2,3,4
E. Evaluate and improve processes for issuance of demolition permits.	2,3
F. Evaluate the process of plumbing permit issuance with regard to water shut off. Improve process and procedure as necessary.	2,3
G. Improve consumption analysis to identify unusual usage patterns and potential leaks for customers more timely	2
H. Investigate feasibility of upgrading to improved Residential Parking Permit software.	1,2,4

Service Unit Measures/Scoreboards	Status
A. Review phone system reports both real-time and monthly	
B. TBD	
C. Develop strategic plan and project timeline by 6/30/14.	
D. Addition of missing backflow device information to the database and inspect as documented by the Annual Report to the MDEQ due in March	
E. TBD	
F. TBD	
G. Work with IT to determine potential in-house and external solutions and implement solutions, if feasible.	
H. TBD	

See Budget Summaries Section, Page 77 for list of Council Priorities

FINANCIAL & ADMINISTRATIVE SERVICES AREA
CUSTOMER SERVICE

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LVL 1	110014	4.50
ADMIN ASSISTANT LVL 2	110024	0.50
ADMIN ASSISTANT LVL 3	110034	0.75
ADMIN ASSISTANT LVL 4	110044	1.10
ADMIN ASSISTANT LVL 5	110054	2.00
CALL CENTER SUPERVISOR	194510	1.00
DEVELOPMENT SRVS INSP V	110555	0.75
FINANCIAL OP & CONTROL AN	401250	1.00
TREASURY SERVICES MANAGER	403310	0.86
Total		12.46

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FINANCIAL & ADMINISTRATIVE SERVICES AREA

FINANCIAL & BUDGET PLANNING

The Financial & Budget Planning Service Unit is responsible for strategic financial planning, coordination of the annual budget process, internal audit, supporting economic development initiatives and acting as a resource for Citywide issues related to financial management.

FINANCIAL & ADMINISTRATIVE SERVICES AREA
FINANCIAL & BUDGET PLANNING

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	950,384	263,641	893,989	893,989	460,297
FINES & FORFEITS	102	54	-	-	-
INTERGOVERNMENTAL REVENUES	10,999,060	11,207,384	10,936,436	10,936,436	11,106,589
INTRAGOVERNMENTAL SALES	2,923,821	2,981,055	3,498,455	3,498,455	14,785,418
INVESTMENT INCOME	461,835	384,613	302,813	302,813	294,893
MISCELLANEOUS REVENUE	11,696	28,329	15,000	15,000	15,000
TAXES	394,456	357,626	-	-	-
Total	\$15,741,354	\$15,222,702	\$15,646,693	\$15,646,693	\$26,662,197

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	15,709,373	15,201,118	15,632,693	15,632,693	26,649,197
GENERAL DEBT SERVICE (0035)	9,136	5,949	2,000	2,000	2,000
GEN DEBT SERV-SPEC ASSESSMENTS (0060)	22,845	15,635	12,000	12,000	11,000
Total	\$15,741,354	\$15,222,702	\$15,646,693	\$15,646,693	\$26,662,197

FINANCIAL & ADMINISTRATIVE SERVICES AREA
FINANCIAL & BUDGET PLANNING

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	306,862	308,864	335,607	335,607	313,984
PAYROLL FRINGES	154,220	190,564	207,059	207,059	207,707
OTHER SERVICES	55,002	91,791	112,102	78,802	100,423
MATERIALS & SUPPLIES	1,318	1,162	550	550	550
OTHER CHARGES	447,074	284,740	282,030	282,030	273,822
EMPLOYEE ALLOWANCES	4,860	3,479	1,632	1,632	2,316
Total	\$969,336	\$880,600	\$938,980	\$905,680	\$898,802

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	969,336	880,600	938,980	905,680	898,802
Total	\$969,336	\$880,600	\$938,980	\$905,680	\$898,802

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
FINANCIAL & BUDGET PLANNING	3.50	3.50	3.50	3.25
Total	3.50	3.50	3.50	3.25

FINANCIAL & ADMINISTRATIVE SERVICES
FINANCIAL & BUDGET PLANNING SERVICES UNIT

REVENUES

Charges for Services – A reduction in bonds issued caused a reduction in bond user fees.

Intergovernmental Revenues – This reflects the increase in the Constitutional portion of State Shared Revenue.

Intragovernmental Sales- The increase is due to the change in how the City budgets for personnel in internal service funds and the Ann Arbor Housing Commission (AAHC). Personnel are budgeted in the General Fund and reimbursed from other funds and the AAHC. This amount is \$11,199,502 for FY2015. There is no net impact to either fund. Positions are budgeted in this manner to reflect the change for GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

EXPENSES

Personnel Services- This reflects a reduction in FTE of 0.25.

Other Services- This reflects an increase in Professional Services.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City’s administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Financial and Budget Planning Services Unit would be charged \$458,064 in FY 2015.

FY 2014 GOALS AND PERFORMANCE MEASURES

Service Area:	Financial & Admin. Services	Area Administrator:	Tom Crawford
Service Unit:	Finance & Budget	Manager:	Tom Crawford

Service Unit Goals	City Goals:
A. Perform five internal control reviews by June 2014.	1
B. Forecast fiscal year results within 1% of year-end actuals for the General Fund based on April's monthly close.	1
C. Prepare 2 nd year of two-year budget (FY2015) which meets the GFOA standards of excellence by June 30, 2014.	1
D. Support organizational plan to deal with the implementation of GASB 68 effective FY2015.	1
E. Support Council discussions about employee benefits	1,2,5

Service Unit Measures	Status
A - Number of internal control reviews completed.	goal met 7 completed
B - 80% of managers report full year forecasted variances at monthly meetings.	goal met
C1 - 80% of timelines completed within 1 week of due date.	goal met 92%
C2 - Receive the GFOA award.	received FY2014 award
D - Bond ratings remain unchanged	completed
E - Deliver any council resolutions/ordinance changes for full Council consideration by December 2013.	completed

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Financial & Administrative Services	Area Administrator:	Tom Crawford
Service Unit:	Finance & Budget	Manager:	Tom Crawford

Service Unit Goals	Council Priorities
A. Perform five internal control reviews by June 2014	
B. Forecast fiscal year results within 1% of year-end actual for the General Fund based on April's monthly close	
C. Prepare new two-year budget (FY2016 & 2017) which meets the GFOA standards of excellence by June 30, 2015	
D. Support Council's evaluation of ways to reduce the city's unfunded pension liability	1
E. Support city-wide strategic plan initiative	1
F. Plan and implement, where appropriate, a succession plan to insure continuity of staff expertise	

Service Unit Measures	Status
A. Number of internal control reviews completed	
B. 80% of managers report full year forecasted variance at monthly meetings	
C. Receive GFOA award	
D. Provide support as needed	
E. Provide support as needed	
F. Implement as appropriate	

See Budget Summaries Section, Page 77 for list of Council Priorities

FINANCIAL & ADMINISTRATIVE SERVICES AREA
FINANCIAL & BUDGET PLANNING

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
FINANCIAL & ADMIN AREA AD	403520	1.00
FINANCIAL MANAGER	401560	0.75
RISK SPEC/ASST TO CFO	401100	0.50
SENIOR FIN SPEC-FORCAST	403870	1.00
Total		3.25

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FINANCIAL & ADMINISTRATIVE SERVICES AREA

INFORMATION TECHNOLOGY

The Information Technology (IT) Services Unit is responsible for supporting the information technology needs of the City government including network, server and storage infrastructures, personal computing devices, telecommunications and printers. IT also has leadership roles in setting the future direction for information technology so that the City can achieve its strategic priorities, coaching service areas on business process improvements, delivering a clear business value and providing enterprise-level project management expertise, ensuring successful initiatives across the organization.

**FINANCIAL & ADMINISTRATIVE SERVICES AREA
INFORMATION TECHNOLOGY**

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	6,362,021	6,407,344	6,253,357	6,253,357	6,248,474
INVESTMENT INCOME	80,700	64,912	55,931	55,931	52,000
MISCELLANEOUS REVENUE	42,548	37,598	-	-	-
PRIOR YEAR SURPLUS	-	-	1,403,722	-	1,176,343
Total	\$6,485,269	\$6,509,854	\$7,713,010	\$6,309,288	\$7,476,817

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
INFORMATION TECHNOLOGY (0014)	6,485,269	6,509,854	7,713,010	6,309,288	7,476,817
Total	\$6,485,269	\$6,509,854	\$7,713,010	\$6,309,288	\$7,476,817

**FINANCIAL & ADMINISTRATIVE SERVICES AREA
INFORMATION TECHNOLOGY**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	1,617,534	1,726,757	2,000,495	2,000,495	5,365,121
PAYROLL FRINGES	829,794	1,105,025	1,250,190	1,250,190	1,319,546
OTHER SERVICES	2,241,996	2,133,157	2,741,403	2,741,403	2,213,302
MATERIALS & SUPPLIES	342,512	429,488	260,996	260,996	50,000
OTHER CHARGES	1,268,641	1,218,794	1,475,879	1,475,879	1,621,052
PASS THROUGHES	-	-	-	-	80,000
CAPITAL OUTLAY	116,813	45,009	819,764	819,764	-
EMPLOYEE ALLOWANCES	12,762	20,341	13,794	13,794	11,154
Total	\$6,430,052	\$6,678,571	\$8,562,521	\$8,562,521	\$10,660,175

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	-	-	-	-	3,347,911
INFORMATION TECHNOLOGY (0014)	6,430,052	6,678,571	8,562,521	8,562,521	7,312,264
Total	\$6,430,052	\$6,678,571	\$8,562,521	\$8,562,521	\$10,660,175

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
INFORMATION TECHNOLOGY	20.45	23.45	24.45	24.45
Total	20.45	23.45	24.45	24.45

**FINANCIAL & ADMINISTRATIVE SERVICES AREA
INFORMATION TECHNOLOGY SERVICES UNIT**

REVENUES

Prior Year Surplus- The decrease in prior year surplus is due to fewer planned projects for FY2015.

EXPENSES

Personnel Services - The increase is due to the change in how the City budgets for personnel in internal service funds. Personnel are budgeted in the General Fund (24.45 FTEs in the Information Technology Unit for \$3,347,911) and budgeted in the Information Technology Fund as a reimbursement to the General Fund. There is no net impact to either fund. Positions are budgeted in this manner to reflect the change for GASB Statement No. 68, ***Accounting and Financial Reporting for Pensions***.

Payroll Fringes - This reflects the increase in pension and VEBA costs.

Other Services – Contracted Services decreased due to project budget decreases as projects are completed.

Materials & Supplies – The decreased budgets relates to a decrease in equipment purchases.

Other Charges – The increase is due to the contingency set up for implementation of new FY2015 projects.

Pass Throughs- This increase is due to the transfer budgeted for FY2015 to the Local Streets fund to help maintain fiber related to the City's network infrastructure.

Capital Outlay – There are no planned capital outlay projects for FY 2015. All project funds are in the Other Charges category.

Information Technology Projects Summary

	Prior FY Budget	FY 2015 Request
<u>PROJECTS REQUESTING APPROPRIATION</u>		
Replacements¹		
PC's, High-End PCs, Laptops, Toughbooks, Tablets	113,254	75,000
Server Replacements Plus Storage	102,335	100,000
Network Replacements & Security Cameras/Panic Buttons	572,369	280,000
Enterprise Wide		
Disk Array/Disaster Recovery	200,000	50,000
Service Area/Unit Specific		
Human Resources		
HR Upgrade	300,000	185,000
	\$ 1,287,958	\$ 690,000

¹ Annual appropriation towards yearly replacement of aging equipment.

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	Financial & Administrative	Area Administrator:	Tom Crawford
Service Unit:	Information Technology	Manager:	Tom Crawford

Service Unit Goals	City Goals:
A. Enterprise Disaster Recovery Program - Complete installation of core infrastructure of the City/County/AATA Enterprise Disaster Recovery program.	1,2,3
B. Enterprise Network Enhancements - Core network switches to be upgraded, redundant internet connections, fiber inventory, access control program.	2,3
C. Enterprise Desktop Improvements - Windows 7 desktop, Office 365 including cloud based Exchange and Lync.	2,3
D. Enterprise Security Program - Password policy, screen lock, security policy expansion, training and next steps.	1,2,3
E. Enterprise Web - Modernize the City's website information architecture and look-and-feel, and an upgrade to SharePoint 2013.	2,3,4
F. Enterprise Content Management - Continue to expand the City's Enterprise Content Management platform by upgrading OnBase, Strategic plans for SharePoint, Enterprise Calendaring and OnBase	2,3,4
G. Enterprise GIS - Progress toward a common City-County GIS infrastructure creating a strategic plan for Enterprise GIS.	2,3
H. Enterprise Asset Management - Progress towards a single enterprise asset management system.	2,3
I. Line of Business Applications Support - Provide support to service areas line of business specific applications. Improve business processes. Leverage enterprise applications and integrations across multiple service units where possible.	2,3,4
J. Enterprise Shared Storage and Server Virtualization Enhancements - Promote a sustained server and shared storage infrastructures by implementing planned upgrades, installing disaster recovery storage and planning for replacements.	2,3
K. Think Green - Implement actions to promote energy conservation and minimize environmental impacts including optimizing enterprise print services, and attending the Mayor's Annual Green Fair.	4

Service Unit Measures	Status
A1 – Complete the procurement, configuration and installation of shared firewall services at the City's secondary data center by June 30, 2014.	Delayed to FY2015
A2 – Install a VM-Ware farm for partial virtual server redundancy, at the City's secondary data center, by April 1, 2014.	Delayed to FY2015
A3 – Conduct disaster recovery table top exercise on an annual basis beginning June 30, 2014.	Complete
B1 – Establish a secondary internet connection for network service redundancy by December 31, 2013.	Complete

B2 – Establish core network services redundancy (DHCP and active directory federation services) by April 1, 2014.	Complete
B3 – Establish video surveillance system redundancy by installing failover servers at the City's secondary data center by December 31, 2013.	Complete
B4 – Replace 5 edge and 1 core network switches that are nearing end of lifecycle by June 30, 2014.	Complete
B5 - Implement the fiber optic network management software, including an asset inventory, by June 30, 2014.	25% Complete
C1 – Implement Microsoft Lync instant messaging software, provide training, and establish integration between the City and County by December 31, 2013.	Complete
C2 – Deploy Office 365 to all end users by June 30, 2014.	75% Complete
C3 – Replace 85% of desktops by June 30 th , 2014	80% Achieved to-date
C4 – Deploy Windows 7 to 85% of Desktops by June 30 th , 2014	80% to-date
D1 – Develop a cyber-security awareness program, including communication of MS-ISAC security bulletins, and establish staff training plan by June 30, 2014.	50% Complete Continuing FY2015 – 2016
D2 – Develop an interagency agreement between the City and Washtenaw County for administering and maintaining the County security surveillance system by October 1, 2013.	Complete
D3 – Establish an annual security audit program using a third-party provider (e.g., MS-ISAC) to assess and identify security risks by December 31, 2013.	Moved to FY2015
D4 – Replace current virus scan software with MS System Center Endpoint Protection by December 31, 2013.	Moved to FY2015
D5 – Improve the efficiency and effectiveness of enterprise access control program by re-implementing Facility Commander software by December 31, 2013.	Complete
E1 – Launch a redesigned City website with enhanced information architecture and search by June 30, 2014.	Delayed to July 30
E2 – Launch a redesigned City intranet by June 30, 2014.	Delayed to FY2015
F1 – Deploy an enhanced security control mechanism for internet and intranet by June 30, 2014	Internet Delayed to July 30, Intranet Moved to FY2015
F2 – Consolidate calendar information for better overall information visibility and governance by fully implementing an enterprise calendaring system by	Delayed to July 30

June 30, 2014	
G1 – Implement ESRI GIS Ver. 10.x server and client side products by June 30, 2014	Complete
G2 – Deliver a strategic plan for GIS by June 30, 2014	In progress, deliver in FY2015
H1 - Upgrade CityWorks to version 2013 by June 2014	Complete
H2 – Move 80% of CityWorks clients to CityWorks Server by December 31, 2013	Complete
I1 – Deploy a digital plan review and intake solution for Planning and Development by January 1, 2014.	Complete
I2 - Upgrade Logos Financial Service to 8.0 Software release by June 30, 2014.	Complete
I3 - Implement Logos Dashboards by June 30, 2014	Cost/Benefit analysis led to project being cancelled
I4 - Establish detailed documentation for all supported applications by June 30, 2014	80% Complete
I5 - Implement new parking application by June 30, 2014	Complete
I6 - Install state required Field Manager upgrade by June 30, 2014	80% Complete
J1 – Upgrade VM-Ware server farm hardware by June 30, 2014.	
J2 – Complete Shared Storage SAN replacement assessment for AATA/City/County data storage by June 30, 2014.	Complete
J3 – Upgrade SQL Server database servers to new server hardware by June 30, 2014.	Complete
K1 – Conduct enterprise printer assessment and develop a plan for optimizing and reducing the City’s use of paper and printers by June 30, 2014.	Complete
K2 – Attend the Mayor’s Green Fair and present community with Green IT story	Not able to attend this year

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015
GOALS AND PERFORMANCE MEASURES

Service Area:	Financial & Administrative Services	Area Administrator:	Tom Crawford
Service Unit:	Information Technology	Manager:	Tom Crawford

Service Unit Goals	Council Priorities
A. Enterprise Disaster Recovery Program - Develop and test a disaster recovery plan for the City's LOGOS system	
B. Enterprise Network Enhancements - Upgrade network switches as required, complete fiber inventory, and complete re-work of the access control system	5
C. Enterprise Desktop Improvements - Roll-out Office 365 including cloud based Exchange, Lync, SCCM, and SCSM to improve management of desktop systems, Implement IE Upgrade	
D. Enterprise Security Program - Evaluate screen locking, expansion of the security policy, and organization-wide awareness training	
E. Enterprise Web - Roll-out revised architecture and new website look and feel to the rest of the organization.	2
F. Enterprise Content Management - Continue to expand the City's Enterprise Content Management platform by acquiring/developing staff for OnBase and developing a strategic plan for OnBase & Sharepoint	2,5
G. Enterprise GIS - Create a strategic plan for GIS	
H. Enterprise Asset Management - Seek and exploit opportunities to move towards single enterprise asset management system	
I. Line of Business Applications Support - Provide support to service area line of business specific applications. Evaluate mobile customer service solution and expand where appropriate. Implement business process changes supporting a Cityworks/LOGOS integration. Support HRIS/Payroll Implementation. Review IT internal service level agreements, and initiate strategy to implement a single internal application support location.	
J. Enterprise Shared Storage and Server Virtualization Enhancements - Promote a sustained server and shared storage infrastructure by implementing planned upgrades, installing disaster recovery storage and planning for replacements.	
K. Think Green - Implement actions to promote energy conservation and minimize environmental impacts including optimizing enterprise print services.	

Service Unit Measures	Status
A. Complete plan and test by June 30, 2015	
B. Complete replacements, inventory, and control system by June 30, 2015	
C. Complete roll-outs by June 30, 2015	
D. Complete evaluation of implementation of screen locking and expansion of security policy by Dec. 31, 2015. Complete organization wide security	

awareness training by June 30, 2015	
E. Complete roll-out by June 30, 2015	
F. Complete and implement by March 2015	
G. Complete by June 30, 2015	
H. Ongoing	
I. Complete by June 30, 2015	
J. Complete all initiatives by June 30, 2015	
K. Ongoing	

See Budget Summaries Section, Page 77 for list of Council Priorities

FINANCIAL & ADMINISTRATIVE SERVICES AREA
INFORMATION TECHNOLOGY

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
APPLICATIONS DELIVERY MGR	403540	2.00
APPS SUPPORT ANALYST	401610	2.00
DATABASE ADMINISTRATOR	403510	1.00
GIS MANAGER	401240	1.00
INFRASTRUCTURE SUPPORT AD	401600	1.00
ITSD DIRECTOR	403700	1.00
SENIOR APPLICATION SPEC	401050	8.45
SENIOR INFRASTRUCTURE SPE	401130	5.00
SERVICE DELIVERY MANAGER	403550	2.00
TECHNOLOGY & CHANGE MGR	403590	1.00
Total		24.45

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FINANCIAL & ADMINISTRATIVE SERVICES AREA

PROCUREMENT

The Procurement Unit is responsible for ensuring the City's procurement policies and procedures are being followed. The Unit also provides general and administrative support in the preparation, reconciliation, and reporting of the City's procurement of goods and services.

FINANCIAL & ADMINISTRATIVE SERVICES AREA
PROCUREMENT

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
INTRAGOVERNMENTAL SALES	2,405	649	-	-	-
MISCELLANEOUS REVENUE	3,716	1,942	-	-	-
Total	\$6,121	\$2,591	-	-	-

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	6,121	2,591	-	-	-
Total	\$6,121	\$2,591	-	-	-

**FINANCIAL & ADMINISTRATIVE SERVICES AREA
PROCUREMENT**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	56,616	50,145	65,114	65,114	110,001
PAYROLL FRINGES	27,455	24,952	25,297	25,297	62,475
OTHER SERVICES	5,097	1,664	59,000	59,000	16,757
MATERIALS & SUPPLIES	8,313	7,696	9,608	9,608	9,608
OTHER CHARGES	8,764	9,122	8,480	8,480	8,480
CAPITAL OUTLAY	13,589	-	-	-	-
EMPLOYEE ALLOWANCES	60	-	-	-	-
Total	\$119,894	\$93,579	\$167,499	\$167,499	\$207,321

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	119,894	93,579	167,499	167,499	207,321
Total	\$119,894	\$93,579	\$167,499	\$167,499	\$207,321

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
PROCUREMENT	1.10	1.00	1.00	1.50
Total	1.10	1.00	1.00	1.50

**FINANCIAL & ADMINISTRATIVE SERVICES
PROCUREMENT SERVICES UNIT**

EXPENSES

Personnel Services- The increase reflects the hiring of a procurement manager that assumes more responsibility for procurement accomplishments across the organization as well as an additional 0.5 FTE for support staff.

Payroll Fringes- This reflects the increase in pension and VEBA costs as well as an additional 0.5 FTE for support staff.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City’s administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Procurement Unit would be charged \$7,834 in FY 2015.

FY 2014	
GOALS AND PERFORMANCE MEASURES	

Service Area:	Financial and Administrative Services	Area Administrator:	Tom Crawford
Service Unit:	Procurement Unit	Manager:	Mark Berryman

Service Unit Goals	City Goals:
A. Implement standard bid templates for Invitation To Bid (ITB) and Request for Proposal (RFP) as a procurement tools for city staff.	1, 2
B. Analyze and revise procurement policies and roll-out to city staff.	1, 2
C. Analyze citywide spending for combined spending opportunities to reduce costs.	1

Service Unit Measures	Status
A1 –Complete by 12/31/13.	In process
B1 –Have draft revised polices by 9/30/13.	Completed
B2 –Complete roll-out to staff by 12/31/13.	Completed
C1 –Complete by 4/30/14.	Deferred to FY2015

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Financial & Administrative Services	Area Administrator:	Tom Crawford
Service Unit:	Procurement	Manager:	Mark Berryman

Service Unit Goals	Council Priorities
A. Review and update standard template for ITBs, RFPs, & contracts	
B. Update internal procurement website to streamline purchasing processes	
C. Initiate review of existing policies compared with best practices	

Service Unit Measures	Status
A. Complete review of templates by September 30 th .	
B. Launch new internal site by November 30 th	
C. Join and research best practices by June 30 th	

See Budget Summaries Section, Page 77 for list of Council Priorities

FINANCIAL & ADMINISTRATIVE SERVICES AREA
PROCUREMENT

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
PROCUREMENT OFFICIAL	404170	1.00
PROCUREMENT SPECIALIST	404171	0.50
Total		1.50

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FINANCIAL & ADMINISTRATIVE SERVICES AREA

RISK MANAGEMENT

The Risk Management Unit, in conjunction with the Insurance Board and the Treasury Unit, is responsible for management of the City's self-insurance program. This includes securing property, general liability and other insurance coverage, managing and investigating claims in conjunction with a third party administrator, identifying and working to mitigate potential risks, and management of the Risk Fund.

**FINANCIAL & ADMINISTRATIVE SERVICES AREA
RISK MANAGEMENT**

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	25,817,214	27,635,856	26,266,726	26,266,726	27,510,325
CONTRIBUTIONS	2,634	27,375	-	-	-
INVESTMENT INCOME	115,129	113,374	90,000	90,000	82,417
MISCELLANEOUS REVENUE	1,344,626	791,088	189,000	189,000	189,000
PRIOR YEAR SURPLUS	-	-	1,054,220	-	974,127
Total	\$27,279,603	\$28,567,693	\$27,599,946	\$26,545,726	\$28,755,869

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
RISK FUND (0057)	27,279,603	28,567,693	27,599,946	26,545,726	28,755,869
Total	\$27,279,603	\$28,567,693	\$27,599,946	\$26,545,726	\$28,755,869

**FINANCIAL & ADMINISTRATIVE SERVICES AREA
RISK MANAGEMENT**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	56,454	57,797	56,741	56,741	154,902
PAYROLL FRINGES	31,053	37,480	38,562	38,562	43,426
OTHER SERVICES	531,628	439,180	691,554	691,554	697,127
MATERIALS & SUPPLIES	8,513	99	-	-	-
OTHER CHARGES	1,135,183	2,392,013	2,088,476	2,088,476	1,992,755
Total	\$1,762,831	\$2,926,569	\$2,875,333	\$2,875,333	\$2,888,210

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	-	-	-	-	99,164
RISK FUND (0057)	1,762,831	2,926,569	2,875,333	2,875,333	2,789,046
Total	\$1,762,831	\$2,926,569	\$2,875,333	\$2,875,333	\$2,888,210

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
RISK MANAGEMENT	0.80	0.80	0.80	0.80
Total	0.80	0.80	0.80	0.80

**FINANCIAL & ADMINISTRATIVE SERVICES
RISK MANAGEMENT SERVICES UNIT**

REVENUES

Charges for Services – The revenue increase is generated from higher costs of retiree health care and VEBA funding.

EXPENSES

Personnel Services- The increase is due to the change in how the City budgets for personnel in internal service funds. Personnel are budgeted in the General Fund (.8 FTEs in the Risk Management Unit for \$99,164) and budgeted in the Risk Fund as a reimbursement to the General Fund. There is no net impact to either fund. Positions are budgeted in this manner to reflect the change for GASB Statement No. 68, ***Accounting and Financial Reporting for Pensions.***



FINANCIAL & ADMINISTRATIVE SERVICES AREA

TREASURY SERVICES

The Treasury Services Unit oversees the collection and distribution of City revenues, such as property taxes, parking citation revenues and special assessments. This unit is also responsible for investment portfolio management, cash flow management, bond issuance and adjudicating contested parking citations.

FINANCIAL & ADMINISTRATIVE SERVICES AREA
TREASURY SERVICES

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	92,518	93,492	92,116	92,116	97,731
FINES & FORFEITS	229,101	234,815	242,457	242,457	249,731
MISCELLANEOUS REVENUE	8,756	2,808	7,000	7,000	7,000
TAXES	39,320,798	39,677,279	41,228,523	41,228,523	42,199,733
Total	\$39,651,173	\$40,008,394	\$41,570,096	\$41,570,096	\$42,554,195

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	39,651,173	40,008,394	41,570,096	41,570,096	42,554,195
Total	\$39,651,173	\$40,008,394	\$41,570,096	\$41,570,096	\$42,554,195

**FINANCIAL & ADMINISTRATIVE SERVICES AREA
TREASURY SERVICES**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	299,481	308,330	316,275	316,275	357,447
PAYROLL FRINGES	162,536	206,086	216,558	216,558	189,693
OTHER SERVICES	25,884	18,053	23,450	23,450	23,450
MATERIALS & SUPPLIES	27,368	28,234	28,200	28,200	28,200
OTHER CHARGES	51,642	51,698	47,209	47,209	48,409
Total	\$566,911	\$612,401	\$631,692	\$631,692	\$647,199

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	566,911	612,401	631,692	631,692	647,199
Total	\$566,911	\$612,401	\$631,692	\$631,692	\$647,199

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
TREASURY SERVICES	4.70	4.70	4.70	3.84
Total	4.70	4.70	4.70	3.84

**FINANCIAL & ADMINISTRATIVE SERVICES
TREASURY SERVICES UNIT**

REVENUES

Taxes – General Fund property taxes are projected to increase by 2% in FY 2015.

EXPENSES

Personnel Services- This reflects the change in the Treasury responsibilities for managing Customer Service effective February 2014. The reduction in payroll fringes is offset by an increase in temporary staffing if additional assistance is required for the transition.

Payroll Fringes- The reduction in expenses is offset by the increase in personnel services related to the Treasurer's change in responsibility.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Treasury Services Unit would be charged \$170,518 in FY 2015.

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	Financial & Administrative Services	Area Administrator:	Tom Crawford
Service Unit:	Treasury Services	Manager:	Matthew Horning

Service Unit Goals	City Goals:
A. Collect & disburse taxes with 100% accuracy and according to state law.	1,2,3
B. Continue internal control audit function and report findings to managers and administrators.	1,3
C. Perform post-issuance compliance audit for all outstanding bond issues.	1
D. Support efforts of the Energy Office in administering a Property Assessed Clean Energy program.	2,4
E. Maintain parking appeal workload such that appeals are handled within one week of receipt.	2
F. Monitor risk metrics and report quarterly.	1,3
G. Manage policy renewal/marketing processes to achieve highest level of coverage and minimum cost.	1,3
H. Complete RFP and transition requirements for third party parking management system implementation.	1,2,3
I. Support the efforts of the City Council with regard to Brownfield Redevelopment analysis and reporting.	1,3,4

Service Unit Measures	Status
A – Adherence to tax procedure calendar/checklist	Complete
B – Perform and report one audit per month at minimum	In process
C – Perform and report annual audit by 9/13/13	Complete
D – Establishment and operation of clean energy assessment program	Complete
E – Monitor compliance on a weekly basis	Complete
F - Generation of quarterly report	Complete
G - TBD	Complete
H – Contract in place by July 2013, transition complete by November 15, 2013	Complete
I - TBD	Complete

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Financial & Administrative Services	Area Administrator:	Tom Crawford
Service Unit:	Treasury Services	Manager:	Matthew Horning

Service Unit Goals	Council Priorities
A. Collect & disburse taxes with 100% accuracy and according to state law.	1,2,3,4,5
B. Invest public funds in a manner which will provide the highest investment return with maximum security while meeting the daily cash flow demands of the City and conforming to State Law.	1,2,3,4,5
C. Continue internal control audit function and report findings to managers and administrators.	1,5
D. Perform post-issuance compliance audit for all outstanding bond issues.	1,5
E. Assess, bill, collect, and reconcile outstanding balances and payments associated with Improvement Charges, Special Assessments, and PACE loans.	1,2,5
F. Maintain parking appeal workload such that appeals are handled within one week of receipt.	2
G. Monitor risk metrics and report quarterly.	1,3
H. Manage policy renewal/marketing processes to achieve highest level of coverage and minimum cost.	1,3
I. Support the efforts of the City Council with regard to Brownfield Redevelopment analysis and reporting.	1,2,3
J. Establish and implement a plan to address outstanding default citations.	1
K. Create receipting interface between Cogsdale and Logos for Airport.	1
L. Migrate Electronic Funds Transfer (EFT) debit accounts to Payconnexions for Airport.	1
M. Research feasibility of migrating low volume payment types to an on-line payment process.	1,2
N. Establish City-wide cash handling training program	1

Service Unit Measures	Status
A – Adherence to tax procedure calendar/checklist	
B – Perform and report one audit per month at minimum	
C – Monitor conformance with policy and law, and report performance to Council quarterly.	
D – Perform and report annual audit	
E – Billing, collection, and reconciliation of transactions related to installment payment programs	
F – Monitor compliance on a weekly basis	
G - Generation of quarterly report	
H - TBD	

I - TBD	
J - TBD	
K - TBD	
L - TBD	
M - TBD	
N - TBD	

See Budget Summaries Section, Page 77 for list of Council Priorities

FINANCIAL & ADMINISTRATIVE SERVICES AREA
TREASURY SERVICES

Allocated Positions

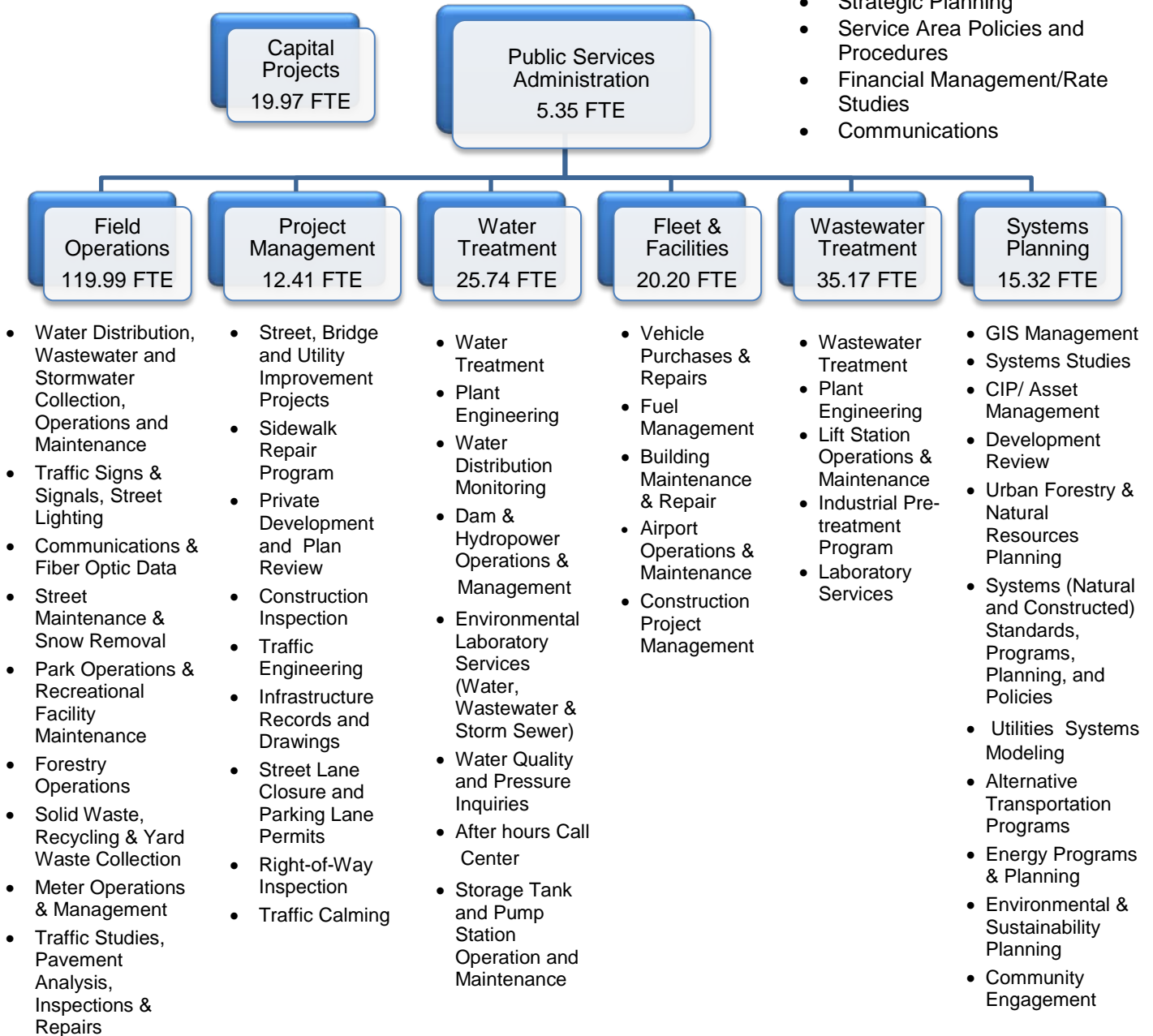
Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LVL 5	110054	1.00
ASST TREASURY SRVS MGR	401090	0.75
PARKING REFEREE	401200	2.00
TREASURY SERVICES MANAGER	403310	0.09
Total		3.84



PUBLIC SERVICES AREA

Public Services Area Organization Chart

- Administration
- Strategic Planning
- Service Area Policies and Procedures
- Financial Management/Rate Studies
- Communications



The Public Services Area is comprised of seven Service Area Units: Administration, Fleet & Facilities, Project Management, Systems Planning, Field Operations, Water Treatment Services and Wastewater Treatment Services. These Service Units provide the organization with a broad array of services such as: City Fleet Vehicles, Solid Waste and Recycling, Material Recovery Facility, Water, Wastewater & Stormwater Services, Engineering, Project Inspection, Traffic Calming and Airport. *Note: Capital Projects is not a Service Unit. It represents the partial FTE allocations to support the design and management of capital projects.

PUBLIC SERVICES AREA

Revenues by Service Unit

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
ADMINISTRATION	26,940,805	30,488,901	29,773,936	25,752,651	26,414,463
CAPITAL PROJECTS	35,574	603,339	14,998,192	25,630,808	16,226,089
FIELD OPERATIONS	17,051,353	17,194,421	19,039,392	16,045,529	15,861,157
FLEET & FACILITY	7,985,401	8,204,197	13,234,473	8,507,534	8,703,641
PROJECT MANAGEMENT	4,370,169	3,633,795	2,560,796	2,217,754	2,379,229
SYSTEMS PLANNING	934,326	1,400,386	1,289,516	297,715	863,462
WASTEWATER TREATMENT	2,240	-	-	-	-
WATER TREATMENT	528,747	427,110	336,000	416,000	336,000
Total	\$57,848,615	\$61,952,149	\$81,232,305	\$78,867,991	\$70,784,041

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
ENERGY PROJECTS (0002)	149,509	687,401	791,138	12,405	323,542
GENERAL (0010)	1,026,591	628,400	1,457,842	494,831	490,900
CENTRAL STORES (0011)	1,176,793	1,297,181	1,422,570	1,402,013	1,412,190
FLEET SERVICES (0012)	7,151,064	7,339,361	10,591,733	7,655,394	7,838,301
MAJOR STREET (0021)	7,256,068	7,698,587	8,985,179	6,959,501	7,225,276
LOCAL STREET (0022)	1,804,772	1,819,415	2,581,323	1,864,067	1,912,045
METRO EXPANSION (0036)	364,640	369,562	349,908	362,908	349,294
WATER SUPPLY SYSTEM (0042)	3,143,926	6,215,140	2,506,043	2,008,243	1,744,377
SEWAGE DISPOSAL SYSTEM (0043)	225,881	969,962	194,247	286,918	137,878
AIRPORT (0048)	839,195	865,368	856,007	856,007	869,404
PROJECT MANAGEMENT (0049)	4,231,890	3,387,983	4,308,998	4,308,998	4,557,772
CEMETARY PERPETUAL CARE (0054)	1,766	2,787	760	2,885	724
ELIZABETH R. DEAN TRUST FUND (0055)	29,361	(4,962)	55,062	30,062	62,916
ART IN PUBLIC PLACES (0056)	324,469	319,638	55,000	14,000	13,333
WHEELER CENTER (0058)	499,825	523,081	423,643	427,643	436,695
ALTERNATIVE TRANSPORTATION (0061)	179,047	176,221	420,794	184,526	399,673
STREET MILLAGE FUND (0062)	9,414,463	10,086,804	14,351,539	10,230,892	10,937,699
STORMWATER SEWER SYSTEM FUND (0069)	306,329	255,365	215,661	167,771	1,178,415
PARK MAINT & CAPITAL IMP MILLAGE (0071)	3,773,415	3,807,217	3,078,044	3,086,648	3,210,879
SOLID WASTE (0072)	15,371,678	14,474,461	14,526,930	15,007,279	14,669,028
STORM SEWER REVENUE BONDS-2005 (0082)	-	-	2,462,226	3,900,000	3,095,700
SEWER BOND PENDING SERIES (0088)	-	-	5,178,541	9,930,000	4,925,000
WATER PENDING BOND SERIES (0089)	-	-	4,931,617	8,600,000	4,100,000
GENERAL CAPITAL FUND (00CP)	-	-	1,475,000	1,075,000	893,000
MAJOR GRANTS PROGRAMS (00MG)	577,933	1,033,177	12,500	-	-
Total	\$57,848,615	\$61,952,149	\$81,232,305	\$78,867,991	\$70,784,041

PUBLIC SERVICES AREA

Expenses by Service Unit

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
ADMINISTRATION	13,861,527	14,642,692	16,268,191	23,171,629	23,301,391
CAPITAL PROJECTS	729,807	561,255	62,296,801	37,858,728	29,170,156
FIELD OPERATIONS	31,034,357	34,255,832	40,995,138	37,454,772	38,361,779
FLEET & FACILITY	9,013,059	12,708,289	15,520,912	11,614,862	11,899,300
PROJECT MANAGEMENT	2,601,275	3,533,852	3,481,636	3,335,458	4,611,596
SYSTEMS PLANNING	2,749,486	2,894,614	3,781,867	3,640,358	3,307,534
WASTEWATER TREATMENT	9,193,854	9,691,959	11,898,575	8,732,128	8,945,178
WATER TREATMENT	10,209,103	9,690,204	10,720,237	7,481,786	8,525,344
Total	\$79,392,468	\$87,978,697	\$164,963,357	\$133,289,721	\$128,122,278

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
ENERGY PROJECTS (0002)	103,077	130,008	821,138	791,138	323,542
GENERAL (0010)	6,179,353	5,785,149	8,534,008	8,370,482	13,793,184
CENTRAL STORES (0011)	1,081,447	1,201,169	1,422,570	1,394,203	1,412,190
FLEET SERVICES (0012)	6,892,347	10,523,340	10,481,134	7,732,282	7,613,224
MAJOR STREET (0021)	5,937,429	5,978,144	8,907,104	7,173,773	7,217,846
LOCAL STREET (0022)	1,426,288	1,707,163	2,581,323	2,238,612	1,912,045
METRO EXPANSION (0036)	347,638	159,009	258,713	258,713	263,170
WATER SUPPLY SYSTEM (0042)	17,009,602	17,518,868	20,342,913	19,497,951	19,463,605
SEWAGE DISPOSAL SYSTEM (0043)	15,372,753	15,783,042	21,215,705	21,395,552	21,370,105
AIRPORT (0048)	619,065	662,212	843,274	843,274	834,491
PROJECT MANAGEMENT (0049)	2,151,811	2,351,803	4,259,540	4,259,644	4,503,806
ELIZABETH R. DEAN TRUST FUND (0055)	83,623	45,912	55,062	55,062	62,916
ART IN PUBLIC PLACES (0056)	415,356	66,059	876,693	40,010	-
RISK FUND (0057)	171,003	139,944	-	-	-
WHEELER CENTER (0058)	406,978	447,810	423,643	422,719	436,695
ALTERNATIVE TRANSPORTATION (0061)	92,817	106,214	401,868	401,868	379,834
STREET MILLAGE FUND (0062)	588,955	1,306,919	5,229,500	14,260,597	10,937,699
STORMWATER SEWER SYSTEM FUND (0069)	4,277,857	5,029,697	5,919,343	5,434,821	7,105,884
PARK MAINT & CAPITAL IMP MILLAGE (0071)	3,772,873	3,661,433	2,976,069	3,063,853	3,202,276
SOLID WASTE (0072)	11,884,104	14,837,104	14,931,927	14,110,843	14,276,066
STORM SEWER REVENUE BONDS-2005 (0082)	-	-	9,200,640	3,900,000	3,095,700
SEWER BOND PENDING SERIES (0088)	-	-	30,013,000	5,005,000	4,925,000
WATER PENDING BOND SERIES (0089)	-	-	10,830,579	8,600,000	4,100,000
GENERAL CAPITAL FUND (00CP)	156	-	1,475,000	1,075,000	893,000
MAJOR GRANTS PROGRAMS (00MG)	577,936	537,698	2,962,611	2,964,324	-
Total	\$79,392,468	\$87,978,697	\$164,963,357	\$133,289,721	\$128,122,278

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
ADMINISTRATION	9.35	9.35	6.35	5.35
CAPITAL PROJECTS	17.89	17.64	19.17	19.97
FIELD OPERATIONS	125.96	123.96	119.99	119.99
FLEET & FACILITY	21.05	21.20	20.20	20.20
PROJECT MANAGEMENT	12.85	12.85	12.21	12.41
SYSTEMS PLANNING	13.65	14.65	15.32	15.32
WASTEWATER TREATMENT	35.05	35.17	35.17	35.17
WATER TREATMENT	25.51	25.63	25.74	25.74
Total	261.31	260.45	254.15	254.15



PUBLIC SERVICES AREA

ADMINISTRATION

Administration provides leadership, financial management, strategic planning, programming, oversight and communications support. Administration also provides support for the design and management of capital projects.

**PUBLIC SERVICES AREA
ADMINISTRATION**

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	2,247,781	1,308,322	1,455,582	1,458,286	1,480,337
INTERGOVERNMENTAL REVENUES	1,101,000	4,772,426	-	-	-
INVESTMENT INCOME	1,476,181	1,327,062	1,073,613	1,073,613	1,022,490
MISCELLANEOUS REVENUE	469,611	23,937	-	349,021	-
OPERATING TRANSFERS IN PRIOR YEAR SURPLUS	1,693,993	2,263,276	1,426,143	1,426,143	1,459,527
TAXES	-	-	4,560,391	-	822,868
	19,952,239	20,793,878	21,258,207	21,445,588	21,629,241
Total	\$26,940,805	\$30,488,901	\$29,773,936	\$25,752,651	\$26,414,463

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	116,732	15	75,000	31	-
CENTRAL STORES (0011)	21,974	18,330	15,441	15,441	14,706
MAJOR STREET (0021)	766,348	759,768	752,641	754,829	909,104
LOCAL STREET (0022)	227,936	222,008	223,221	223,837	266,815
METRO EXPANSION (0036)	17,763	15,742	12,908	12,908	12,294
WATER SUPPLY SYSTEM (0042)	3,041,624	6,187,619	1,829,043	1,922,143	1,733,377
SEWAGE DISPOSAL SYSTEM (0043)	205,093	1,312,900	182,747	284,218	126,378
AIRPORT (0048)	4,957	5,582	4,267	4,267	4,064
PROJECT MANAGEMENT (0049)	44,554	61,291	45,836	45,836	43,654
ART IN PUBLIC PLACES (0056)	179,065	202,170	55,000	14,000	13,333
WHEELER CENTER (0058)	3,038	3,897	2,639	2,639	2,514
ALTERNATIVE TRANSPORTATION (0061)	9,883	6,280	3,416	3,416	3,253
STREET MILLAGE FUND (0062)	9,414,463	9,926,779	14,351,539	10,230,892	10,937,699
STORMWATER SEWER SYSTEM FUND (0069)	111,553	103,127	112,161	79,671	74,915
SOLID WASTE (0072)	12,775,822	11,663,393	12,108,077	12,158,523	12,272,357
Total	\$26,940,805	\$30,488,901	\$29,773,936	\$25,752,651	\$26,414,463

**PUBLIC SERVICES AREA
ADMINISTRATION**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	787,320	661,096	691,841	669,677	564,001
PAYROLL FRINGES	348,801	407,859	314,101	314,394	261,602
OTHER SERVICES	791,950	335,650	468,677	687,005	518,185
MATERIALS & SUPPLIES	31,587	36,865	51,700	33,010	47,700
OTHER CHARGES	8,261,652	9,752,229	11,311,540	18,036,001	18,242,799
PASS THROUGHS	3,753,088	3,737,255	3,425,836	3,425,836	3,665,592
CAPITAL OUTLAY	(122,739)	(294,034)	-	-	-
EMPLOYEE ALLOWANCES	9,868	5,772	4,496	5,706	1,512
Total	\$13,861,527	\$14,642,692	\$16,268,191	\$23,171,629	\$23,301,391

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	294,325	154,490	191,523	191,523	185,181
CENTRAL STORES (0011)	17	880	-	-	-
MAJOR STREET (0021)	1,830,231	1,471,113	1,569,168	1,634,020	1,772,467
LOCAL STREET (0022)	101,305	35,038	105,033	105,033	146,438
WATER SUPPLY SYSTEM (0042)	4,329,141	4,031,572	4,181,396	7,339,253	7,481,017
SEWAGE DISPOSAL SYSTEM (0043)	3,873,516	3,870,993	6,000,690	9,745,156	9,411,744
PROJECT MANAGEMENT (0049)	(20,000)	-	15,000	15,000	15,000
ART IN PUBLIC PLACES (0056)	27,768	29,641	55,000	40,010	-
RISK FUND (0057)	171,003	139,944	-	-	-
STREET MILLAGE FUND (0062)	215,278	124,956	-	-	-
STORMWATER SEWER SYSTEM FUND (0069)	939,891	798,349	1,950,635	1,950,635	2,143,631
SOLID WASTE (0072)	2,099,052	3,985,716	2,199,746	2,150,999	2,145,913
Total	\$13,861,527	\$14,642,692	\$16,268,191	\$23,171,629	\$23,301,391

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
ADMINISTRATION	9.35	9.35	6.35	5.35
Total	9.35	9.35	6.35	5.35

PUBLIC SERVICES AREA

ADMINISTRATION

REVENUES

Charges for Services – FY 2012 reflects an elevated Recycle Processing credit due to a temporary increase in the recycle market.

Intergovernmental Revenues – FY 2013 reflects the reimbursement of water fund expenditures with American Recovery and Reinvestment Act funds.

Prior Year Surplus – FY 2014 reflects a use of the Street Millage accumulated fund balance associated with securing alternative funding for the E. Stadium Bridges project budgeted in FY 2013.

EXPENSES

Personnel Services – The decrease is reflective of the reduction of 1.0 FTE for the Customer Service Manager position whose duties are now being managed by the City Treasurer and reflected in the Financial and Administrative Service Area budget.

Payroll Fringes – The decrease is reflective of the reduction of 1.0 FTE for the Customer Service Manager position whose duties are now being managed by the City Treasurer and reflected in the Financial and Administrative Service Area budget.

Other Charges – Depreciation is budgeted in the Administration Service Unit, but the actual charge is reflected in allocations to the service units, primarily Wastewater Treatment and Water Treatment.

FY 2014 GOALS AND PERFORMANCE MEASURES

Service Area:	Public Services	Area Administrator:	Craig Hupy
Service Unit:	Administration	Manager:	Craig Hupy

Service Unit Goals	City Goals:
A. Review and update the Improvement Charge methodology	1,3
B. Enhance the project closure process to assist in capital strategic and financial planning.	1,2
C. Improve efficiency, accuracy, and reporting of financial processes in Field Operations	1,2

Service Unit Measures	Status
A – Complete review and update by 06/30/14	Ongoing
B - Revise/utilize project cost form to reflect requested financial information by 09/30/13	Completed 9/30/13
C – Complete appropriate staff training 06/30/14	Ongoing

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Public Services	Area Administrator:	Craig Hupy
Service Unit:	Administration	Manager:	Craig Hupy

Service Unit Goals	Council Priorities
A. Lead review and potential opportunities for the standardization of overhead/burden calculations.	1
B. Review and update the Improvement Charge methodology.	1 & 4
C. Develop a Public Art transition plan.	2

Service Unit Measures	Status
A. Complete the review by 06/30/15	
B. Complete the review and recommendation for FY 2016 Budget Preparation.	
C. Complete recommendation by 03/31/15.	

See Budget Summaries Section, Page 77 for list of Council Priorities

PUBLIC SERVICES AREA
ADMINISTRATION

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LVL 4	110044	1.30
ADMIN ASSISTANT LVL 5	110054	0.15
COMMUNICATIONS SPECIALIST	401590	1.00
FINANCIAL MGR-PUBLIC SERV	401070	0.90
MANAGEMENT ASSISTANT	000200	1.00
PUBLIC SERVICES AREA ADMI	403410	1.00
Total		5.35

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PUBLIC SERVICES AREA

CAPITAL PROJECTS

Capital Projects includes capital improvements for roads, water, storm water and sewer infrastructure.

PUBLIC SERVICES AREA
CAPITAL PROJECTS

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	-	-	2,125,808	2,125,808	2,212,389
INTERGOVERNMENTAL REVENUES	25,574	(25,574)	-	-	-
OPERATING TRANSFERS IN	10,000	628,913	300,000	1,075,000	1,893,000
SALE OF BONDS	-	-	12,572,384	22,430,000	12,120,700
Total	\$35,574	\$603,339	\$14,998,192	\$25,630,808	\$16,226,089

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PROJECT MANAGEMENT (0049)	-	-	2,125,808	2,125,808	2,212,389
ALTERNATIVE TRANSPORTATION (0061)	10,000	35,604	-	-	-
STORMWATER SEWER SYSTEM FUND (0069)	-	-	-	-	1,000,000
STORM SEWER REVENUE BONDS-2005 (0082)	-	-	2,462,226	3,900,000	3,095,700
SEWER BOND PENDING SERIES (0088)	-	-	5,178,541	9,930,000	4,925,000
WATER PENDING BOND SERIES (0089)	-	-	4,931,617	8,600,000	4,100,000
GENERAL CAPITAL FUND (00CP)	-	-	300,000	1,075,000	893,000
MAJOR GRANTS PROGRAMS (00MG)	25,574	567,735	-	-	-
Total	\$35,574	\$603,339	\$14,998,192	\$25,630,808	\$16,226,089

**PUBLIC SERVICES AREA
CAPITAL PROJECTS**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	20,451	10,021	1,624,348	1,624,348	3,634,412
PAYROLL FRINGES	368,432	455,319	864,273	864,273	941,371
OTHER SERVICES	387,259	38,140	2,172,720	2,172,720	-
MATERIALS & SUPPLIES	329	-	-	-	-
OTHER CHARGES	-	57,775	56,829,374	33,189,757	24,584,300
PASS THROUGHS	(46,664)	-	798,456	-	-
EMPLOYEE ALLOWANCES	-	-	7,630	7,630	10,073
Total	\$729,807	\$561,255	\$62,296,801	\$37,858,728	\$29,170,156

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
ENERGY PROJECTS (0002)	-	-	30,000	-	-
GENERAL (0010)	-	-	-	-	1,918,095
WATER SUPPLY SYSTEM (0042)	17,975	22,855	183,862	183,862	192,739
SEWAGE DISPOSAL SYSTEM (0043)	(14,943)	40,915	186,581	186,581	196,427
PROJECT MANAGEMENT (0049)	313,612	388,810	2,125,808	2,125,808	2,278,595
ART IN PUBLIC PLACES (0056)	387,588	36,418	821,693	-	-
ALTERNATIVE TRANSPORTATION (0061)	-	-	248,000	248,000	35,000
STREET MILLAGE FUND (0062)	-	-	4,837,661	13,839,000	10,535,600
STORMWATER SEWER SYSTEM FUND (0069)	-	-	-	-	1,000,000
SOLID WASTE (0072)	-	-	823,500	-	-
STORM SEWER REVENUE BONDS-2005 (0082)	-	-	9,200,640	3,900,000	3,095,700
SEWER BOND PENDING SERIES (0088)	-	-	30,013,000	5,005,000	4,925,000
WATER PENDING BOND SERIES (0089)	-	-	10,830,579	8,600,000	4,100,000
GENERAL CAPITAL FUND (00CP)	-	-	300,000	1,075,000	893,000
MAJOR GRANTS PROGRAMS (00MG)	25,575	72,257	2,695,477	2,695,477	-
Total	\$729,807	\$561,255	\$62,296,801	\$37,858,728	\$29,170,156

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
CAPITAL PROJECTS	17.89	17.64	19.17	19.97
Total	17.89	17.64	19.17	19.97

PUBLIC SERVICES AREA

CAPITAL PROJECTS

Personnel Services- The increase is due to the change in how the City budgets for personnel in internal service funds. Personnel are budgeted in the General Fund (16.12 FTEs in the Project Management Unit (allocated to Capital Projects) for \$1,918,095) and budgeted in the Project Management Fund as a reimbursement to the General Fund. There is no net impact to either fund. Positions are budgeted in this manner to reflect the change for GASB Statement No. 68, ***Accounting and Financial Reporting for Pensions.***

The Water Supply System is requesting capital project funding in the amount of \$4,100,000. Funds will be supplied by Water Revenue bonds and fund balance.

The Sewage Disposal System is requesting capital project funding in the amount of \$4,925,000. Funds will be supplied by Sewage Disposal System bonds and fund balance.

The Stormwater Disposal System is requesting capital project funding in the amount of \$4,095,700. This includes a \$1,000,000 subsidy from the General Fund to address street trees, the remaining funding will be provided by Stormwater bonds and fund balance.

The Street Repair Millage Fund is requesting capital project funding in the amount of \$10,535,600. Funding will be supplied by the Street Repair Millage and fund balance.

The Alternative Transportation Fund is requesting capital project funding in the amount of \$35,000. Funding will be provided from fund balance.

PUBLIC SERVICES AREA
CAPITAL PROJECTS

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ASST WWTP MANAGER	401010	0.10
CIVIL ENGINEER III	403620	3.05
CIVIL ENGINEER IV	403840	1.60
CIVIL ENGINEER V	401330	1.60
CIVIL ENGINEERING SPEC 3	112014	5.25
CIVIL ENGINEERING SPEC 4	112024	3.22
CIVIL ENGINEERING SPEC 5	112034	0.80
CONTRACT/PROJECT MGR WWTP	401190	0.10
FIELD OPER TECH V - COMM	112744	0.25
GRANTS PROJECT MANAGER	404180	1.00
OFFICE TECHNICIAN	119999	0.80
OPERATIONS SPECIALIST	112110	0.10
PROCESS CONTROL SYS SPEC	403190	0.05
SENIOR UTILITIES ENGINEER	404000	1.55
SUPERVISOR - CESS	192050	0.25
WWTP MANAGER	401300	0.25
Total		19.97

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PUBLIC SERVICES AREA

FIELD OPERATIONS

Field Operations is the maintenance oriented operational unit for the City. This unit provides a wide range of essential services that enhance the quality of living in the urban setting. Field Operations is the largest City unit. Areas of responsibility include: all water, wastewater and storm water distribution and collection, street maintenance, street lighting, pavement analysis, traffic studies, traffic signals, radio/fiber optic communications, park maintenance, forestry, solid waste and material recovery activities.

**PUBLIC SERVICES AREA
FIELD OPERATIONS**

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	3,398,315	3,262,412	2,592,424	3,071,854	2,729,601
CONTRIBUTIONS	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	7,719,147	7,907,029	7,722,862	7,740,402	7,722,862
INTRAGOVERNMENTAL SALES	1,352,354	1,401,858	1,582,572	1,572,572	1,605,977
INVESTMENT INCOME	348,903	264,006	270,236	270,236	256,653
MISCELLANEOUS REVENUE	333,067	452,198	41,811	192,940	52,207
OPERATING TRANSFERS IN	229,118	172,890	230,000	176,000	310,000
PRIOR YEAR SURPLUS	-	-	3,586,566	-	35,000
TAXES	3,670,449	3,734,028	3,012,921	3,021,525	3,148,857
Total	\$17,051,353	\$17,194,421	\$19,039,392	\$16,045,529	\$15,861,157

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	404,348	109,192	90,900	94,400	90,900
CENTRAL STORES (0011)	1,154,819	1,278,851	1,407,129	1,386,572	1,397,484
MAJOR STREET (0021)	6,452,968	6,914,030	8,215,038	6,179,672	6,298,672
LOCAL STREET (0022)	1,576,836	1,597,407	2,303,102	1,585,230	1,585,230
METRO EXPANSION (0036)	346,877	353,820	337,000	350,000	337,000
WATER SUPPLY SYSTEM (0042)	61,339	80,664	666,000	23,100	-
SEWAGE DISPOSAL SYSTEM (0043)	1,412	(355,818)	1,500	2,700	1,500
CEMETARY PERPETUAL CARE (0054)	1,766	2,787	760	2,885	724
ELIZABETH R. DEAN TRUST FUND (0055)	29,361	(4,962)	55,062	30,062	62,916
WHEELER CENTER (0058)	496,787	519,184	421,004	425,004	434,181
STORMWATER SEWER SYSTEM FUND (0069)	155,569	75,981	45,000	30,500	45,000
PARK MAINT & CAPITAL IMP MILLAGE (0071)	3,773,415	3,807,217	3,078,044	3,086,648	3,210,879
SOLID WASTE (0072)	2,595,856	2,811,068	2,418,853	2,848,756	2,396,671
MAJOR GRANTS PROGRAMS (00MG)	-	5,000	-	-	-
Total	\$17,051,353	\$17,194,421	\$19,039,392	\$16,045,529	\$15,861,157

**PUBLIC SERVICES AREA
FIELD OPERATIONS**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	6,993,097	7,281,267	7,720,130	7,955,484	8,281,406
PAYROLL FRINGES	4,097,685	5,124,683	5,407,650	5,416,389	5,744,824
OTHER SERVICES	14,178,235	14,699,855	20,534,198	17,423,982	17,531,536
MATERIALS & SUPPLIES	2,211,753	2,486,895	2,847,587	2,826,588	2,595,747
OTHER CHARGES	4,095,278	3,648,982	3,029,643	2,418,793	2,403,760
PASS THROUGHS	524,246	760,656	486,607	486,607	1,488,985
CAPITAL OUTLAY	(1,505,440)	(81,831)	866,539	849,715	211,300
VEHICLE OPERATING COSTS	400,453	287,955	68,450	40,700	68,950
EMPLOYEE ALLOWANCES	39,050	47,370	34,334	36,514	35,271
Total	\$31,034,357	\$34,255,832	\$40,995,138	\$37,454,772	\$38,361,779

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	3,765,661	3,889,752	4,277,880	4,273,306	5,701,292
CENTRAL STORES (0011)	1,081,430	1,200,289	1,422,570	1,394,203	1,412,190
MAJOR STREET (0021)	3,653,386	4,025,327	6,790,066	4,985,451	4,925,977
LOCAL STREET (0022)	1,304,386	1,670,885	2,401,140	2,058,429	1,685,457
METRO EXPANSION (0036)	347,638	159,009	258,713	258,713	263,170
WATER SUPPLY SYSTEM (0042)	2,512,466	3,318,548	5,041,402	4,292,255	3,352,868
SEWAGE DISPOSAL SYSTEM (0043)	1,910,242	1,745,957	2,603,167	2,236,838	2,270,222
ELIZABETH R. DEAN TRUST FUND (0055)	83,623	45,912	55,062	55,062	62,916
WHEELER CENTER (0058)	406,978	447,810	423,643	422,719	436,695
ALTERNATIVE TRANSPORTATION (0061)	-	-	30,000	30,000	37,812
STORMWATER SEWER SYSTEM FUND (0069)	2,583,253	3,402,830	3,065,247	2,686,652	3,152,299
PARK MAINT & CAPITAL IMP MILLAGE (0071)	3,772,873	3,661,433	2,976,069	3,063,853	3,202,276
SOLID WASTE (0072)	9,612,265	10,683,080	11,650,179	11,697,291	11,858,605
GENERAL CAPITAL FUND (00CP)	156	-	-	-	-
MAJOR GRANTS PROGRAMS (00MG)	-	5,000	-	-	-
Total	\$31,034,357	\$34,255,832	\$40,995,138	\$37,454,772	\$38,361,779

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
FIELD OPERATIONS	125.96	123.96	119.99	119.99
Total	125.96	123.96	119.99	119.99

PUBLIC SERVICES AREA

FIELD OPERATIONS

REVENUES

Charges for Services – Reflects an increase in the participation of the commercial recycling program and associated revenue.

Taxes – FY 2014 reflects the reallocation of the Natural Area Preservation tax revenue to the Community Services Service Area.

EXPENSES

Personnel Services – The increase is due to the change in how the City budgets for personnel in internal service funds. Personnel are budgeted in the General Fund (3.6 FTEs in the Central Stores Fund and Wheeler Fund for \$399,000) and budgeted in the Central Stores and Wheeler Funds as a reimbursement to the General Fund. There is no net impact to either fund. Positions are budgeted in this manner to reflect the change for GASB Statement No. 68, ***Accounting and Financial Reporting for Pensions***.

Payroll Fringes – This reflects the increase in pension and VEBA costs.

Materials & Supplies – FY 2014 reflects an increase use of materials and supplies to address severe winter conditions.

Capital Outlay – Reflects a decrease in necessary equipment replacement in FY 2015.

**PUBLIC SERVICES AREA
FIELD OPERATIONS**

Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	889,250	616,442	557,251	557,251	1,719,297
1130 FAIRVIEW CEMENTERY	29,787	24,176	32,400	32,400	32,000
4100 DDA STREET LIGHTING	61,555	79,233	58,047	71,940	58,948
4101 STREET LIGHTING	1,607,647	1,697,014	1,944,237	1,926,744	1,956,941
4120 PARKING METERS	161	-	-	-	-
4146 FOOTBALL/SPECIAL EVENTS	26,540	29,408	6,812	6,812	7,353
4149 MAJOR TRAFFIC SIGNS	3,689	2,796	-	3,600	-
4930 SYSTEMS MAINTENANCE	-	-	-	-	142,830
4931 INSTALLS AND REPAIRS	-	-	-	-	80,989
6209 PARKS - MOWING	507,593	585,867	945,901	941,327	946,918
6210 OPERATIONS	187,679	193,989	171,849	169,060	175,263
6222 SNOW & ICE CONTROL	100,691	303,142	205,636	217,164	218,202
6225 GRAFFITI/PRIVATE PROPERTY	18,829	16,150	7,972	7,972	8,347
6301 MOWING - NON PARKS	-	-	-	-	5,409
6328 ROW MAINTENANCE	18,754	26,347	15,720	15,720	15,845
6335 ATHLETIC FIELDS/GAME COURTS	15,778	17,452	18,250	18,250	18,250
6340 ADOPT-A-PARK/GARDEN	495	85	15,939	7,200	15,939
9500 DEBT SERVICE	297,222	297,651	297,866	297,866	298,761
Total	\$3,765,670	\$3,889,752	\$4,277,880	\$4,273,306	\$5,701,292

Expenses by Activity (0011 CENTRAL STORES)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	263,966	259,909	295,235	295,235	276,992
4912 MATERIALS & SUPPLIES	539,320	710,823	792,000	792,000	792,000
4930 SYSTEMS MAINTENANCE	212,235	156,465	227,460	196,707	232,877
4931 INSTALLS AND REPAIRS	65,907	73,097	107,875	110,261	110,321
Total	\$1,081,428	\$1,200,294	\$1,422,570	\$1,394,203	\$1,412,190

Expenses by Activity (0021 MAJOR STREET)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	1,280,600	1,377,252	1,416,768	1,469,564	1,438,613
4123 SIGNAL INSTALATION/REBUILD	93,880	80,888	397,219	214,783	419,855
4124 TRAFFIC SIGNAL MAINTENANCE	185,877	255,524	283,069	222,231	308,029
4125 SIGNAL PREVENT MAINT	74,099	48,789	62,771	52,667	74,672
4126 SIGNAL EMERGENCY REPAIR	176,392	152,683	164,297	169,772	158,362
4127 SIGNAL SYSTEM CONTROL	183,552	223,885	297,537	329,746	204,143
4128 SIGNAL SHOP WORK	16,216	21,586	30,678	27,175	31,990
4129 GRID EXPANSION/MAINTENANCE	5,650	10,577	6,515	6,489	6,778
4135 SIGN SHOP WORK	6,268	9,817	16,984	16,764	17,702
4136 SIGN, WORK FOR OTHERS	46,017	41,292	30,914	50,092	31,537
4142 MAJOR SIGN MANUFACTURE	20,394	22,322	21,527	25,131	22,495
4146 FOOTBALL/SPECIAL EVENTS	34,883	56,030	57,367	116,690	56,843
4147 MAJOR ST PAVEMENT MARKING	45,428	147,738	134,697	144,048	140,662
4149 MAJOR TRAFFIC SIGNS	96,289	101,608	165,005	157,115	118,955
4183 TRUNKLINE CONSTRUCTION	1,055	2,761	7,909	8,037	8,079
4184 TRUNKLINE SIGNAL INSTALL	5,985	21,002	8,309	8,933	8,479
4185 TRUNKLINE PREV MAINT	18,553	18,091	16,595	9,451	17,151
4186 TRUCKLINE EMERG REPAIR	19,572	39,139	26,920	27,044	27,476
4187 TRUNKLINE SYSTEM CONTROL	3,593	3,183	6,909	6,212	7,079
4222 POTHOLE REPAIR	256,623	345,643	239,149	414,809	247,272
4227 PAVEMENT EVALUATION	26,028	36,368	184,398	183,774	31,105
4229 RIGHT-OF-WAY STUDIES/MAINT	85,823	134,921	128,751	133,998	127,081

4231 BR 23 SWEEPING	266	272	1,069	460	1,117
4232 BR 23 POTHOLE REPAIR	2,215	2,587	5,484	4,218	5,451
4235 BR 23 WINTER MAINTENANCE	7,503	10,280	13,648	14,323	14,127
4239 BR 23 TRAFFIC SIGNS	940	691	6,199	2,870	6,454
4240 MAJOR BASE REPAIR/OVERLAY	132,300	93,411	301,639	177,797	277,054
4245 MAJOR SALTING/PLOWING	362,347	278,221	590,002	479,643	557,663
4248 MAJOR SURFACE TREATMENT	2,941	4,117	1,809,464	128,596	198,105
4251 STREET SWEEPING	286,735	297,355	180,907	170,745	180,313
4252 BRIDGE MAINTENANCE & REPAIR	11,872	1,416	5,515	2,489	5,753
4253 SHOULDER MAINTENANCE	26,541	23,265	17,183	27,604	17,857
4254 MISC CONCRETE REPAIRS	22,231	2,238	26,964	24,363	27,605
4255 SIDEWALK RAMPS	33,942	11,385	65,279	58,779	65,974
4256 SHOP WORK	1,899	1,250	3,258	1,623	3,400
4258 WORK FOR OTHERS	2,323	3,111	4,883	19,866	5,029
4940 BR 94 BASE REPAIR	22,039	34,041	6,626	16,838	6,676
4941 BR 94 SWEEPING	1,220	1,443	1,127	1,121	1,177
4942 BR 94 POTHOLE REPAIR	5,085	10,471	3,883	6,256	4,029
4943 BR 94 SHOULDER MAINTENANCE	15,887	43,724	9,000	9,000	9,000
4945 BR 94 WINTER MAINTENANCE	27,879	51,636	26,849	40,432	27,781
4949 BR 94 TRAFFIC SIGNS	4,436	3,309	6,799	3,903	7,054
Total	\$3,653,378	\$4,025,322	\$6,790,066	\$4,985,451	\$4,925,977

Expenses by Activity (0022 LOCAL STREET)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	6,865	5,862	2,490	2,490	2,490
4112 LOCAL SIGN MANUFACTURE	38,898	39,340	54,951	43,201	57,394
4117 LOCAL ST PAVEMENT MARKING	7,457	16,996	29,982	39,127	29,982
4119 LOCAL TRAFFIC SIGNS	97,245	100,185	110,523	105,795	96,653
4209 LOCAL GRADING	112,967	151,902	152,691	173,166	157,622
4210 LOCAL BASE REPAIR/OVERLAY	340,866	465,614	470,804	470,804	489,266
4211 LOCAL STREET SWEEPING	275,878	251,124	376,486	253,986	384,962
4212 LOCAL POTHOLE REPAIR	92,805	97,157	86,915	129,191	89,512
4215 LOCAL SALTING/PLOWING	165,484	373,214	194,774	552,561	181,053
4217 LOCAL PAVEMENT EVALUATION	20,581	27,901	80,158	79,343	30,155
4218 LOCAL SURFACE TREATMENT	2,134	2,920	650,232	9,912	14,574
4219 LOCAL ROW STUDY/MAINT	1,134	6,415	38,350	40,495	8,550
4253 SHOULDER MAINTENANCE	2,506	6,131	201	5,775	201
4254 MISC CONCRETE REPAIRS	1,099	-	12,500	12,500	12,700
4255 SIDEWALK RAMPS	52,122	39,650	53,552	53,552	43,552
9500 DEBT SERVICE	86,344	86,469	86,531	86,531	86,791
Total	\$1,304,385	\$1,670,880	\$2,401,140	\$2,058,429	\$1,685,457

Expenses by Activity (0036 METRO EXPANSION)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
4261 RIGHT-OF-WAY/MAINTENANCE & REP	183,176	56,700	12,670	17,975	12,995
4263 RIGHT OF WAY MAINT - ENGINEERING	-	12,306	-	-	-
6222 SNOW & ICE CONTROL	44,349	18,291	101,388	101,034	105,520
6328 ROW MAINTENANCE	120,111	71,714	144,655	139,704	144,655
Total	\$347,636	\$159,011	\$258,713	\$258,713	\$263,170

Expenses by Activity (0042 WATER SUPPLY SYSTEM)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	409,079	331,542	375,444	378,984	379,370

1100 FRINGE BENEFITS	137,810	189,696	131,138	131,138	126,684
1372 REVOLVING SUPPLY	33,313	164,739	340,000	340,000	-
4500 ENGINEERING - OTHERS	27,424	32,778	50,432	50,249	52,924
6210 OPERATIONS	346,828	308,176	425,167	412,499	440,108
7010 CUSTOMER SERVICE	324,342	339,306	235,777	268,307	246,607
7031 REVOLVING EQUIPMENT	(920)	7,598	88,199	58,961	89,056
7033 DCU MAINTENANCE	8,099	7,844	1,220	24,951	1,256
7060 OUTSTATIONS	5,450	65	-	-	-
7061 SOUTH INDUSTRIAL SITE	7,491	9,174	19,120	14,880	19,120
7064 MISS DIG	67,851	91,434	60,007	101,860	62,500
7067 MERCHANDISING & JOBBING	9,791	10,035	-	1,763	-
7092 MAINTENANCE - MAINS	660,640	880,203	1,216,335	1,155,065	956,623
7093 MAINTENANCE - HYDRANTS	114,533	226,977	338,182	253,742	342,816
7094 MAINTENANCE - SERVICE	123,280	195,802	575,375	379,090	374,004
9000 CAPITAL OUTLAY	236,659	521,168	1,134,506	650,000	211,300
9070 CAPITAL OUTLAY - SERVICE	-	2,014	500	4,604	500
9071 CAPITAL OUTLAY - VALVES	-	-	17,000	-	17,000
9072 CAPITAL OUTLAY - MAINS	-	-	-	16,750	-
9073 CAPITAL OUTLAY - HYDRANTS	81	-	21,000	16,342	21,000
9074 CAPITAL OUTLAY - CONTR DUG SER	-	-	-	31,466	-
9076 CAPITAL OUTLAY - RENEWAL SERVICE	714	-	12,000	1,604	12,000
Total	\$2,512,465	\$3,318,551	\$5,041,402	\$4,292,255	\$3,352,868

Expenses by Activity (0043 SEWAGE DISPOSAL SYSTEM)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	286,929	226,990	293,466	297,316	302,157
1100 FRINGE BENEFITS	137,810	36,480	107,996	107,996	96,876
1372 REVOLVING SUPPLY	(22,911)	(1,792)	5,000	5,000	5,000
4500 ENGINEERING - OTHERS	19,365	23,943	53,432	25,342	55,924
4917 MAINTENANCE - FACILITY	22,903	6,726	-	-	-
6210 OPERATIONS	228,992	164,017	427,224	415,313	432,464
7010 CUSTOMER SERVICE	148,861	107,694	54,960	39,912	55,536
7031 REVOLVING EQUIPMENT	(14,997)	(16,357)	56,484	56,584	56,972
7060 OUTSTATIONS	(1,068)	(750)	82	-	261
7061 SOUTH INDUSTRIAL SITE	1,130	-	5,000	5,000	5,000
7064 MISS DIG	50,276	51,421	52,507	50,202	54,800
7067 MERCHANDISING & JOBBING	9,823	9,293	-	6,856	-
7072 RODDING	147,598	225,808	224,444	176,192	234,357
7074 TELEVISION COLLECTION SYSTEM	171,477	184,985	134,997	203,201	140,903
7077 MAINTENANCE - MANHOLE	184,497	212,821	295,484	198,182	304,928
7083 JETTING	216,953	223,809	251,352	298,065	263,834
7092 MAINTENANCE - MAINS	82,939	94,782	221,443	135,107	231,210
9000 CAPITAL OUTLAY	239,656	193,867	419,296	216,000	30,000
9072 CAPITAL OUTLAY - MAINS	-	1,906	-	-	-
9083 CAPTIAL OUTLAY - TAPS	-	318	-	570	-
Total	\$1,910,233	\$1,745,961	\$2,603,167	\$2,236,838	\$2,270,222

Expenses by Activity (0055 ELIZABETH R. DEAN TRUST FUND)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	1,397	1,413	77	77	80
6317 POST PLANT CARE	21,890	26,834	12,600	12,600	18,700
6320 TRIMMING	14,283	8,332	10,000	10,000	10,500
6325 STUMP REMOVAL	6,464	2,522	1,500	1,500	2,000
6327 TREE PLANTING	20,776	809	19,385	19,385	20,136
6329 TREE REMOVALS	18,807	6,000	11,500	11,500	11,500
Total	\$83,617	\$45,910	\$55,062	\$55,062	\$62,916

Expenses by Activity (0058 WHEELER CENTER)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	397,755	438,262	411,063	408,474	422,096
6222 SNOW & ICE CONTROL	2,438	3,242	4,690	4,420	5,692
6301 MOWING - NON PARKS	6,785	6,305	7,890	9,825	8,907
Total	\$406,978	\$447,809	\$423,643	\$422,719	\$436,695

Expenses by Activity (0061 ALTERNATIVE TRANSPORTATION)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
4147 MAJOR ST PAVEMENT MARKING	-	-	30,000	30,000	37,812
Total	-	-	\$30,000	\$30,000	\$37,812

Expenses by Activity (0069 STORMWATER SEWER SYSTEM FUND)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	541,036	517,412	251,942	231,510	248,531
1100 FRINGE BENEFITS	68,905	21,888	15,428	15,428	14,904
4146 FOOTBALL/SPECIAL EVENTS	-	-	-	300	-
4251 STREET SWEEPING	72,527	90,383	216,550	122,150	221,228
4500 ENGINEERING - OTHERS	28,421	35,072	25,216	25,162	26,464
6210 OPERATIONS	176,935	286,129	308,118	280,165	301,508
6309 GENERAL CARE - PARKS/FORESTRY	24,218	52,965	48,780	45,264	54,286
6317 POST PLANT CARE	48,207	-	13,401	11,991	15,707
6320 TRIMMING	146,953	124,710	164,456	163,265	170,805
6324 STORM DAMAGE	100,664	273,156	69,543	85,180	73,119
6325 STUMP REMOVAL	88,326	74,177	52,899	55,888	58,834
6327 TREE PLANTING	79,714	36,413	128,364	94,521	132,781
6329 TREE REMOVALS	218,267	254,385	101,094	161,186	105,000
7010 CUSTOMER SERVICE	5,494	7,330	-	-	-
7031 REVOLVING EQUIPMENT	(28,011)	(53,980)	185,576	20,576	213,307
7061 SOUTH INDUSTRIAL SITE	5,263	5,304	3,000	5,700	3,000
7064 MISS DIG	26,395	25,712	27,202	27,452	28,348
7067 MERCHANDISING & JOBBING	31	-	-	-	-
7072 RODDING	5,974	28,221	56,187	43,276	58,598
7074 TELEVISION COLLECTION SYSTEM	23,072	21,102	30,094	29,974	30,898
7077 MAINTENANCE - MANHOLE	25,649	16,201	10,000	26,228	10,000
7080 STORM DAMAGE RESTORATION	22,106	2,125	-	-	-
7081 DITCH MAINTENANCE	148,740	123,743	140,453	146,833	147,530
7082 CATCHBASIN MAINTENANCE	235,199	324,424	271,297	300,460	279,189
7083 JETTING	298,540	293,732	261,541	268,612	271,875
7084 ILLICIT DISCHARGE ELIMINATION	19,744	10,445	30,400	26,222	30,400
7085 CULVERT MAINTENANCE	19,154	18,050	15,750	17,950	15,750
7090 MAINTENANCE	3,012	28,787	-	1,150	-
7092 MAINTENANCE - MAINS	175,305	101,975	136,956	146,316	139,237
9000 CAPITAL OUTLAY	876	676,114	500,000	332,222	1,500,000
9072 CAPITAL OUTLAY - MAINS	-	3,993	1,000	1,671	1,000
9077 CAPITAL OUTLAY - MANHOLE	2,524	2,861	-	-	-
Total	\$2,583,240	\$3,402,829	\$3,065,247	\$2,686,652	\$4,152,299

Expenses by Activity (0071 PARK MAINT & CAPITAL IMP MILLAGE)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1646 FARMER'S MARKET	-	-	3,258	14,858	3,380
1810 TAX REFUNDS	112,308	64,826	-	-	-
4500 ENGINEERING - OTHERS	-	11,323	-	5,297	-
6100 FACILITY RENTALS	31,944	49,366	42,932	52,599	43,415
6121 LESLIE SCIENCE CENTER	3,928	27,499	10,935	27,970	15,177
6123 KEMPF HOUSE	1,951	4,819	8,392	7,892	8,441
6209 PARKS - MOWING	141,489	4,621	122,972	121,372	124,351
6210 OPERATIONS	751,495	771,877	521,018	518,569	527,200
6223 SHELTERS/RESTROOMS	408	-	-	-	-
6231 BUHR POOL	14,992	12,747	43,505	17,430	44,182
6232 BUHR RINK	21,186	32,285	33,215	39,189	33,457
6234 VETERAN'S POOL	22,124	48,425	39,349	31,929	40,075
6235 VETERAN'S ICE ARENA	90,772	94,225	36,632	45,822	37,115
6236 FULLER POOL	32,092	46,273	32,132	30,990	32,615
6237 MACK POOL	19,028	28,414	19,915	73,199	20,157
6242 ARGO LIVERY	72,571	52,711	31,415	24,155	31,657
6244 GALLUP LIVERY	20,472	28,579	13,165	35,791	13,407
6250 NORTHSIDE COMMUNITY CENTER	3,887	5,723	6,058	5,999	6,180
6260 BRYANT COMMUNITY CENTER	5,271	12,379	7,958	18,834	8,080
6287 ECOLOGICAL RESTORATION	234,842	237,105	-	-	-
6288 ECOLOGICAL ASSESS & MONITORING	110,189	122,423	-	-	-
6289 OUTREACH VOLUNTEER COORDINATION	102,993	122,790	-	-	-
6309 GENERAL CARE - PARKS/FORESTRY	1,011,780	877,557	774,080	775,652	800,743
6315 SENIOR CENTER OPERATIONS	24,921	5,753	9,858	6,452	9,980
6317 POST PLANT CARE	70,676	40,901	60,534	49,548	63,873
6320 TRIMMING	151,118	206,386	241,968	179,833	274,329
6324 STORM DAMAGE	24,211	29,255	5,572	8,690	5,572
6325 STUMP REMOVAL	22,847	28,122	67,865	25,956	70,975
6327 TREE PLANTING	153,408	103,283	209,401	147,463	227,026
6329 TREE REMOVALS	151,159	67,052	243,636	244,693	293,370
6335 ATHLETIC FIELDS/GAME COURTS	257,448	313,290	226,384	329,543	357,750
6340 ADOPT-A-PARK/GARDEN	41,565	36,410	1,935	34,640	1,935
6420 CULTURAL ARTS BUILDING	-	-	-	4,786	-
6503 HURON GOLF COURSE	-	-	3,458	25,265	3,580
6504 LESLIE GOLF COURSE	-	-	3,457	26,844	3,581
7017 CONSTRUCTION	-	85,668	22,020	-	-
7099 RECREATIONAL DAMS	66,825	85,613	133,050	132,593	100,673
9541 BAD DEBTS	2,962	3,730	-	-	-
Total	\$3,772,862	\$3,661,430	\$2,976,069	\$3,063,853	\$3,202,276

Expenses by Activity (0072 SOLID WASTE)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	237,545	233,180	302,005	289,602	330,159
1401 ART FAIR	-	2,575	2,400	7,084	2,400
1810 TAX REFUNDS	260,128	145,969	-	-	-
3162 COMMUNITY STANDARDS	30,000	30,000	30,000	30,000	30,000
4203 LEAF PICKUP	382,082	325,826	362,223	365,169	369,428
4721 REAR-LOAD COMMER COLLECT	247,836	378,205	424,469	431,787	443,886
4722 SPECIAL COLLECTION	4,624	4,388	16,066	3,766	20,096
4724 RESIDENTIAL COLLECTION	1,864,684	1,957,321	2,643,568	2,351,944	2,685,399
4725 FRONT-LOAD COMMER COLLECT	1,985,813	2,370,185	2,658,509	2,636,038	2,734,674
4726 DDA REFUSE CANS COLLECTION	77,105	32,299	31,679	38,648	31,696
4727 CARTS RPR/DIST	17,402	24,429	28,164	55,259	28,554
4729 STUDENT MOVE IN/OUT	27,997	25,493	20,465	53,291	20,513
4730 DROP OFF STATION STAFFED	7,963	4,845	6,500	6,500	6,500
4732 SINGLE FAMILY RECYCLING	1,632,636	1,370,022	1,602,462	1,581,601	1,580,081
4733 MULTI FAMILY RECYCLING	599,871	745,167	789,071	802,521	812,743
4734 COMMERCIAL RECYCLING	467,277	886,473	584,396	659,786	604,029
4747 CHRISTMAS TREES	-	8,060	-	7,887	-

4749 YARDWASTE COLLECTION	499,155	809,886	602,225	586,171	627,026
4764 RECYCLING PROCESSING	610,626	455,495	817,112	820,475	819,637
4919 MAINTENANCE - LANDFILL	282,422	541,652	341,724	558,809	342,280
6210 OPERATIONS	134,470	154,418	238,492	249,112	251,622
6362 PARK REFUSE	138,986	127,267	79,597	130,863	81,094
7060 OUTSTATIONS	97,252	36,098	69,052	30,978	36,788
9541 BAD DEBTS	6,393	13,829	-	-	-
Total	\$9,612,267	\$10,683,082	\$11,650,179	\$11,697,291	\$11,858,605

Expenses by Activity (00CP GENERAL CAPITAL FUND)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
6325 STUMP REMOVAL	156	-	-	-	-
Total	\$156	-	-	-	-

Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
6327 TREE PLANTING	-	5,000	-	-	-
Total	-	\$5,000	-	-	-

Street Maintenance and Traffic Control

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	1,718,584	1,499,495	1,898,811	2,016,459	2,184,162
1100 FRINGE BENEFITS	890,949	804,323	626,151	626,151	611,801
4112 LOCAL SIGN MANUFACTURE	38,898	39,340	54,951	43,201	57,394
4117 LOCAL ST PAVEMENT MARKING	7,457	16,996	29,982	39,127	29,982
4119 LOCAL TRAFFIC SIGNS	97,245	100,185	110,523	105,795	96,653
4123 SIGNAL INSTALLAION/REBUILD	93,880	80,888	397,219	214,783	419,855
4124 TRAFFIC SIGNAL MAINTENANCE	200,085	258,150	283,069	222,231	308,029
4125 SIGNAL PREVENT MAINT	74,099	48,789	62,771	52,667	74,672
4126 SIGNAL EMERGENCY REPAIR	176,392	152,683	164,297	169,772	158,362
4127 SIGNAL SYSTEM CONTROL	183,552	223,885	297,537	329,746	204,143
4128 SIGNAL SHOP WORK	16,216	21,586	30,678	27,175	31,990
4129 GRID EXPANSION/MAINTENANCE	5,650	10,577	6,515	6,489	6,778
4135 SIGN SHOP WORK	6,268	9,817	16,984	16,764	17,702
4136 SIGN, WORK FOR OTHERS	46,017	41,292	30,914	50,092	31,537
4137 TRAFFIC CALMING	20,596	1,239	75,150	75,150	80,150
4142 MAJOR SIGN MANUFACTURE	20,394	22,322	21,527	25,131	22,495
4146 FOOTBALL/SPECIAL EVENTS	34,883	56,030	57,367	116,690	56,843
4147 MAJOR ST PAVEMENT MARKING	45,428	147,738	134,697	144,048	140,662
4149 MAJOR TRAFFIC SIGNS	96,289	101,608	165,005	157,115	118,955
4183 TRUNKLINE CONSTRUCTION	1,055	2,761	7,909	8,037	8,079
4184 TRUNKLINE SIGNAL INSTALL	5,985	21,002	8,309	8,933	8,479
4185 TRUNKLINE PREV MAINT	18,553	18,091	16,595	9,451	17,151
4186 TRUCKLINE EMERG REPAIR	19,572	39,139	26,920	27,044	27,476
4187 TRUNKLINE SYSTEM CONTROL	3,593	3,183	6,909	6,212	7,079
4209 LOCAL GRADING	112,967	151,902	152,691	173,166	157,622
4210 LOCAL BASE REPAIR/OVERLAY	340,866	465,614	470,804	470,804	489,266
4211 LOCAL STREET SWEEPING	275,878	251,124	376,486	253,986	384,962
4212 LOCAL POTHOLE REPAIR	92,805	97,157	86,915	129,191	89,512
4215 LOCAL SALTING/PLOWING	165,484	373,214	194,774	552,561	181,053
4217 LOCAL PAVEMENT EVALUATION	20,581	27,901	80,158	79,343	30,155
4218 LOCAL SURFACE TREATMENT	2,134	2,920	650,232	9,912	14,574
4219 LOCAL ROW STUDY/MAINT	1,134	6,415	38,350	40,495	8,550
4222 POTHOLE REPAIR	256,623	345,643	239,149	414,809	247,272
4227 PAVEMENT EVALUATION	26,028	36,368	184,398	183,774	31,105
4229 RIGHT-OF-WAY STUDIES/MAINT	85,823	134,921	128,751	133,998	127,081
4231 BR 23 SWEEPING	266	272	1,069	460	1,117
4232 BR 23 POTHOLE REPAIR	2,215	2,587	5,484	4,218	5,451
4235 BR 23 WINTER MAINTENANCE	7,503	10,280	13,648	14,323	14,127
4239 BR 23 TRAFFIC SIGNS	940	691	6,199	2,870	6,454
4240 MAJOR BASE REPAIR/OVERLAY	132,300	93,411	301,639	177,797	277,054
4245 MAJOR SALTING/PLOWING	362,347	278,221	590,002	479,643	557,663
4248 MAJOR SURFACE TREATMENT	2,941	4,117	1,809,464	128,596	198,105
4251 STREET SWEEPING	286,735	297,355	180,907	170,745	180,313
4252 BRIDGE MAINTENANCE & REPAIR	11,872	1,416	5,515	2,489	5,753
4253 SHOULDER MAINTENANCE	29,047	29,396	17,384	33,379	18,058
4254 MISC CONCRETE REPAIRS	23,330	2,238	39,464	36,863	40,305
4255 SIDEWALK RAMPS	86,064	51,036	118,831	112,331	109,526
4256 SHOP WORK	1,899	1,250	3,258	1,623	3,400
4257 ENG SERVICES/INSPECTIONS	66,298	66,528	56,203	56,203	58,703
4258 WORK FOR OTHERS	2,323	3,111	4,883	19,866	5,029
4261 RIGHT-OF-WAY/MAINTENANCE & REP	183,176	56,700	12,670	17,975	12,995
4263 RIGHT OF WAY MAINT - ENGINEERING	-	12,306	-	-	-
4520 TRAFFIC OPERATIONS	284,015	312,536	370,648	370,648	333,488
4530 DESIGN - DRAFTING	238	566	-	-	-
4531 DESIGN - ENGINEERING	(2,615)	-	-	-	-
4532 DESIGN - TECHNICIAN	(34)	-	-	-	-
4538 CONSTRUCTION - OTHER	4,171	14,564	147,617	-	-
4542 ENGINEERING - ROADS	-	-	21,753	-	-
4940 BR 94 BASE REPAIR	22,039	34,041	6,626	16,838	6,676
4941 BR 94 SWEEPING	1,220	1,443	1,127	1,121	1,177
4942 BR 94 POTHOLE REPAIR	5,085	10,471	3,883	6,256	4,029
4943 BR 94 SHOULDER MAINTENANCE	15,887	43,724	9,000	9,000	9,000
4945 BR 94 WINTER MAINITENANCE	27,879	51,636	26,849	40,432	27,781
4949 BR 94 TRAFFIC SIGNS	4,436	3,309	6,799	3,903	7,054
6222 SNOW & ICE CONTROL	44,349	18,291	101,388	101,034	105,520
6328 ROW MAINTENANCE	120,111	71,714	144,655	139,704	144,655

7011 CALL CENTER	7,407	9,420	7,175	7,153	7,430
7015 STUDY/PLANNING	-	81,534	83,468	-	-
7016 DESIGN	-	-	2,600	-	-
7017 CONSTRUCTION	71,331	1,718	-	-	-
7018 FIELD OPS CHARGES	-	-	2,600	-	-
7019 PUBLIC ENGAGEMENT	-	-	-	6,432	-
9000 CAPITAL OUTLAY	59,473	60,557	550,871	-	-
9500 DEBT SERVICE	799,307	774,553	776,047	776,047	778,047
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Total	\$7,865,518	\$8,015,290	\$12,563,224	\$9,678,251	\$9,400,491

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	Public Services	Area Administrator:	Craig Hupy
Service Unit:	Field Operations	Manager:	Jody Caldwell

Service Unit Goals	City Goals:
A. Rebuild traffic signal at Brockman & Stadium	2,3,5
B. Rebuild traffic signal at Pinevalley and Packard	2,3,5
C. Sweep all City streets, to reduce sedimentation in drainage system and watersheds	2,3,4
D. Reduce the area effected by watermain breaks	2,3
E. Establish a maintenance program to sand blast and repaint City fire hydrants	2,3
F. Implement sanitary sewer cross lot easement maintenance program that will allow access for maintenance	2
G. Reduce back log of sanitary repairs	2,5
H. Reduce the risk of surcharging and backups in the stormwater system	2,3
I. Coordinate and implement City IDEP plan to improve storm water quality and aid in meeting storm water permit requirements	2,3,4,5
J. Replace the roof of Mack Pool	2,3
K. Replace Farmer's Market doors.	2,3
L. Develop program for scheduled routine trimming in City named parks	2,4
M. Divert landfill materials/waste by promoting the composting of food waste	1,2
N. Divert landfill materials/waste by promoting recycling	2,4
O. Plant 1,000 street trees	4,5

Service Unit Measures	Status
A - Complete project by June 30, 2014	30%
B - Complete project by June 30, 2014	40%
C - Complete two rounds of street sweeping	100%
D - Reduce the area effected by watermain breaks from 10 city blocks to two city blocks (per break)	No net gain currently
E - Complete maintenance on 10% of all City fire hydrants	40%
F - Reduce the number of sanitary sewer overflows by 15%	No net gain currently
G - Currently a back log of 7 repairs, Reduce to 2 or less	60%
H - Increase the linear feet of stormwater pipe jetted annually by 10%	No net gain currently
I - Sample outfalls from 2 creek sheds, document data electronically and successfully eliminate any determined illicit connections	50%
J - Complete project by June 30, 2014	95%

K - Complete project by June 30, 2014	100%
L – Place 25% of City named parks into a scheduled trimming program	38%
M - Increase the sale of compost carts by 10%	7%
N - Place 15 new recycle dumpsters	100%
O - Number of street trees planted as a percentage of goal of 1,000 trees per year	42%

See Budget Summaries Section, Page 77 for list of City Goals

**FY 2015
GOALS AND PERFORMANCE MEASURES**

Service Area:	Public Services	Area Administrator:	Craig Hupy
Service Unit:	Field Operations	Manager:	Jody Caldwell

Service Unit Goals	Council Priorities
A. Extend useful life of utility infrastructure with a first class preventative maintenance program.	2,3,4
B. Improve level of service related to compost, solid waste and recycling collection.	1,2,4,3
C. Improve surface water quality.	2,3,4
D. Extend traffic control signal useful life and reduce sight distance safety hazards throughout transportation network.	2,3,4
E. Reduce energy associated with illuminating park facility parking areas.	1,2,3
F. Improve the tree canopy health and coverage.	2,3,4

Service Unit Measures	Status
A1. Eliminate the back log of sanitary sewer repairs.	
A2. Exercise and inspect 50% of water main valves greater than or equal to 12" and 25% of valves less than 12".	
A3. Sand blast and repaint 10% of fire hydrants.	
B1. Reduce the number of complaints related to un-serviced compost collection by 10 percent from FY2014.	
B2. Improve safety and access for the city and Recycle Ann Arbor by improving service to 5 problem areas.	
C1. Coordinate and implement city outfall sampling to help detect potential threats to Huron River. Collect samples from two (2) water sheds, document data electronically and eliminate any determined illicit connections.	
C2. Remove sediment and debris from 1,000 LF of open ditch.	
C3. Increase the number of peak stage recorders in sanitary sewer system by 14 units.	
C4. Sweep all city streets twice per year.	
D1. Rebuild traffic signals at Jewett/Packard & Pontiac Trail/Barton.	
D2. To improve site distances and pedestrian/bicycle navigation, clear 8,000 LF of overgrowth in the road shoulder.	
E1. Install L.E.D. lighting at the Fuller Pool & Leslie Science center parking lots.	
F1. Plant 1,000 trees within the public road right-of-way.	
F2. Perform routine tree trimming at 40 city named parks.	

See Budget Summaries Section, Page 77 for list of Council Priorities

PUBLIC SERVICES AREA
FIELD OPERATIONS

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LVL 4	110044	2.00
ADMIN ASSISTANT LVL 5	110054	2.00
CIVIL ENGINEER IV	403840	1.00
ELEC & CONTROL TECH V	116254	0.05
FIELD OP ASST MANAGER	401140	2.00
FIELD OP OFFICE MANAGER	402015	1.00
FIELD OP TECH V - INFRA S	112845	2.00
FIELD OPER TECH I - INFRA	112804	7.00
FIELD OPER TECH I-FOR/FAC	112754	11.00
FIELD OPER TECH I-INFRA	112804	1.00
FIELD OPER TECH II - FOR/	112764	1.00
FIELD OPER TECH II - INFR	112814	11.00
FIELD OPER TECH III - COM	112724	5.00
FIELD OPER TECH III - FOR	112774	3.00
FIELD OPER TECH III -INFR	112824	7.00
FIELD OPER TECH III-INFRA	112824	1.00
FIELD OPER TECH IV - COMM	112734	4.00
FIELD OPER TECH IV - FOR/	112784	5.00
FIELD OPER TECH IV - INFR	112834	16.00
FIELD OPER TECH V - COMM	112744	3.75
FIELD OPER TECH V - FOR/F	112794	3.00
FIELD OPER TECH V - INFRA	112844	14.00
FIELD OPERATIONS MANAGER	403450	1.00
FIELD OPERATIONS SUPV I	192100	2.00
FIELD OPERATIONS SUPV II	192110	1.00
FIELD OPERATIONS SUPV III	192120	1.00
FIELD OPERATIONS SUPV IV	192130	3.00
FIELD OPERATIONS SUPV IV	192131	1.00
FIELD OPERATIONS SUPV V	192140	1.00
FIELD OPERATIONS TECH III	112724	1.00
FINANCIAL ANALYST	401580	1.00
FLEET & FAC SUPV II	190014	0.05
FLEET & FACILITIES MGR	403200	0.25
GIS COORDINATOR	401520	1.00
OPERATIONS SPECIALIST	112110	0.90
TREE TRIMMER I	112851	1.00
TREE TRIMMER II	112861	1.00
URBAN FORESTRY & NAT RES	401620	0.50
WATER UTILITY TECH I	117400	0.08
WATER UTILITY TECH I	117401	0.04
WATER UTILITY TECH III	117420	0.08
WATER UTILITY TECH IV	117430	0.08
WATER UTILITY TECH IV	117431	0.04
WATER UTILITY TECH V	117440	0.04
WATER UTILITY TECH V	117441	0.08
WTP MANAGER	401310	0.05
Total		119.99



PUBLIC SERVICES AREA

FLEET & FACILITIES

The Fleet and Facilities Service Unit is responsible for the maintenance and repair of City owned buildings and their grounds, as well as project oversight for these facilities. The unit is also responsible for maintenance and repair to 660 vehicles and pieces of equipment, including vehicle and fuel procurement. The operation of the Ann Arbor Airport is also handled by this Unit.

**PUBLIC SERVICES AREA
FLEET & FACILITY**

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	826,938	850,970	847,740	847,640	861,340
INTRAGOVERNMENTAL SALES	6,816,536	6,821,342	7,386,595	7,386,595	7,615,509
INVESTMENT INCOME	148,599	127,333	110,599	110,599	105,332
MISCELLANEOUS REVENUE	193,328	165,838	162,200	162,700	121,460
OPERATING TRANSFERS IN	-	238,714	1,175,000	-	-
PRIOR YEAR SURPLUS	-	-	3,552,339	-	-
Total	\$7,985,401	\$8,204,197	\$13,234,473	\$8,507,534	\$8,703,641

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	99	5,050	616,000	400	-
FLEET SERVICES (0012)	7,151,064	7,339,361	10,591,733	7,655,394	7,838,301
AIRPORT (0048)	834,238	859,786	851,740	851,740	865,340
GENERAL CAPITAL FUND (00CP)	-	-	1,175,000	-	-
Total	\$7,985,401	\$8,204,197	\$13,234,473	\$8,507,534	\$8,703,641

**PUBLIC SERVICES AREA
FLEET & FACILITY**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	1,180,035	1,252,246	1,287,903	1,286,950	3,028,364
PAYROLL FRINGES	739,158	906,105	943,145	943,517	1,009,735
OTHER SERVICES	964,803	994,755	1,365,403	1,216,577	1,047,097
MATERIALS & SUPPLIES	100,644	125,840	101,617	100,600	100,764
OTHER CHARGES	2,163,534	2,183,472	753,303	753,303	745,075
PASS THROUGHES	718,794	729,308	2,012,532	1,992,532	887,830
CAPITAL OUTLAY	1,122,628	4,532,461	6,802,294	3,066,668	2,661,628
VEHICLE OPERATING COSTS	2,011,021	1,968,166	2,240,917	2,240,917	2,404,408
EMPLOYEE ALLOWANCES	12,442	15,936	13,798	13,798	14,399
Total	\$9,013,059	\$12,708,289	\$15,520,912	\$11,614,862	\$11,899,300

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	1,500,135	1,523,352	3,021,504	3,039,306	3,451,585
FLEET SERVICES (0012)	6,892,347	10,523,340	10,481,134	7,732,282	7,613,224
AIRPORT (0048)	620,577	661,597	843,274	843,274	834,491
GENERAL CAPITAL FUND (00CP)	-	-	1,175,000	-	-
Total	\$9,013,059	\$12,708,289	\$15,520,912	\$11,614,862	\$11,899,300

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
FLEET & FACILITY	21.05	21.20	20.20	20.20
Total	21.05	21.20	20.20	20.20

PUBLIC SERVICES AREA FLEET & FACILITIES

REVENUES

Intragovernmental Sales – The increase reflects the higher purchase price of new assets acquired in FY 2014, which increases the rate charged to other funds.

Operating Transfers In- This decrease reflects one-time monies for capital projects for FY2014 related to improvements in the Larcom building and various other municipal buildings.

EXPENSES

Personnel Services- The increase is due to the change in how the City budgets for personnel in internal service funds. Personnel are budgeted in the General Fund (2.9 FTEs in the Airport Fund and 11.95 FTEs in the Fleet Fund for \$1,711,923) and budgeted in the Airport and Fleet Funds as a reimbursement to the General Fund. There is no net impact to either fund. Positions are budgeted in this manner to reflect the change for GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

Payroll Fringes- This reflects the increase in pension and VEBA costs.

Other Services- This decrease reflects one-time monies for capital projects for FY2014 related to improvements in the Larcom building and various other municipal buildings.

Pass Throughs –This decrease reflects one-time monies for capital projects for FY2014 related to improvements in the Larcom building and various other municipal buildings.

Capital Outlay - The decrease is associated with the significant number of major assets purchased in FY 2014 and the normal variation in the type and quantity of vehicles and equipment anticipated to be replaced yearly. In addition, this decrease reflects one-time monies for capital projects for FY2014 related to improvements in the Larcom building and various other municipal buildings.

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	Public Services	Area Administrator:	Craig Hupy
Service Unit:	Fleet & Facilities	Manager:	Matthew Kulhanek

Service Unit Goals	City Goals:
A. Complete the bathroom renovation/construction project in City Hall.	2, 3
B. Coordinate and facilitate staff relocations and asbestos abatement on the 3, 4, & 5 floors of City Hall if project funding is approved.	3
C. Complete the removal of building contents at 721 N. Main.	3
D. Replace furnace and air conditioning at Dental Clinic building.	2, 3
E. Upgrade the City's fuel management system if project funding is approved.	3
F. Coordinate planning and construction of an airport improvement project if approved.	2, 3
G. Design and install secondary chiller unit in City Hall if project funding is approved.	2, 3

Service Unit Measures/Scoreboards	Status
A - Complete the work by 12/31/13.	Done
B1 - Prepare bid specifications for abatement and create a relocation plan by 12/31/13.	Done
B2 - Award demolition and abatement bids by 3/31/14.	Done
B3 - Complete abatement work and return units to operating locations by 8/31/14.	Ongoing
C - Complete the work by 6/30/14.	Ongoing
D - Complete the work by 12/1/13.	Done
E1 - Review fuel management technology options by 12/31/13.	Done
E2 - Complete upgrade of fleet to new technology by 6/30/14.	Ongoing
F1 - Determine project based on capital program needs by 12/31/13.	Done
F2 - Secure funding and develop specifications by 3/31/14.	Done
F3 - Award bids and initiate construction by 6/1/14.	Done
G1 - Initiate design detail and bid specifications by 12/31/13.	Done
G2 - Bidding and award of project by 3/31/14.	Done
G3 - Complete installation by 6/30/14 (depending on unit lead time).	Ongoing

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015
GOALS AND PERFORMANCE MEASURES

Service Area:	Public Services	Area Administrator:	Craig Hupy
Service Unit:	Fleet & Facilities	Manager:	Matthew Kulhanek

Service Unit Goals	Council Priorities
A. Coordinate and oversee the asbestos abatement project for the 2 nd floor of the Larcom City Hall.	3, 4
B. Coordinate and oversee the restroom renovation projects for Fire Station #3 and Fire Station #4.	3, 4
C. Coordinate planning and construction of an airport improvement project if funding is approved.	3, 4, 5
D. Review the fleet fund to compare allocations and future needs with the current fund balance.	1, 5

Service Unit Measures	Status
A1. Prepare abatement specifications, relocation plan, and award the demolition and abatement bids by 9/30/14.	
A2. Complete abatement and restoration work and return the floor to operations by 1/31/15.	
B1. Complete the work in the first fire station by 9/30/14.	
B2. Complete the work in the second fire station by 12/31/14.	
C1. Determine project based on capital program needs by 12/31/14.	
C2. Secure funding and develop specifications by 3/31/15.	
C3. Award bids and initiate construction by 6/1/15.	
D. Complete the work by 1/31/15.	

See Budget Summaries Section, Page 77 for list of Council Priorities

PUBLIC SERVICES AREA
FLEET & FACILITY

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LVL 2	110024	0.50
ADMIN ASSISTANT LVL 5	110054	1.00
FACILITIES MAINT TECH II	110214	3.00
FACILITIES MAINT TECH IV	110234	2.00
FACILITIES MAINT TECH V	110244	1.00
FIN ANALYST FL & FAC SVC	401420	1.00
FLEET & FAC SUPV II	190014	0.95
FLEET & FAC SUPV III	190025	1.00
FLEET & FACILITIES MGR	403200	0.75
PROCUREMENT COORDINATOR	117450	1.00
VEHICLE & EQUIP TECH IV	110114	2.00
VEHICLE & EQUIP TECH IV	110115	2.00
VEHICLE & EQUIP TECH V	110125	4.00
Total		20.20

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PUBLIC SERVICES AREA

PROJECT MANAGEMENT

The Project Management Services Unit is responsible for the engineering and construction management of many of the City's capital improvement projects; traffic engineering; review and inspection of private development projects; administration of construction contracts and engineering service contracts; and updating and maintaining the City's infrastructure records. Project Management also actively pursues State and Federal grants, and partners with other City departments as well as external agencies to complete major improvements to the City's infrastructure.

PUBLIC SERVICES AREA
PROJECT MANAGEMENT

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	4,124,012	3,258,599	2,154,854	2,156,229	2,319,229
MISCELLANEOUS REVENUE	(8,414)	29,401	-	6,125	-
OPERATING TRANSFERS IN	237,596	345,726	55,000	55,000	60,000
PRIOR YEAR SURPLUS	-	-	350,942	-	-
TAXES	147	69	-	400	-
Total	\$4,370,169	\$3,633,795	\$2,560,796	\$2,217,754	\$2,379,229

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	-	-	350,942	-	-
MAJOR STREET (0021)	37,282	24,501	17,500	25,000	17,500
LOCAL STREET (0022)	-	-	55,000	55,000	60,000
PROJECT MANAGEMENT (0049)	4,187,336	3,326,692	2,137,354	2,137,354	2,301,729
ART IN PUBLIC PLACES (0056)	145,404	122,508	-	-	-
ALTERNATIVE TRANSPORTATION (0061)	147	69	-	400	-
STREET MILLAGE FUND (0062)	-	160,025	-	-	-
Total	\$4,370,169	\$3,633,795	\$2,560,796	\$2,217,754	\$2,379,229

**PUBLIC SERVICES AREA
PROJECT MANAGEMENT**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	887,998	1,028,414	1,162,020	1,092,294	2,371,488
PAYROLL FRINGES	474,541	567,580	600,292	610,582	656,986
OTHER SERVICES	152,551	132,576	297,649	343,010	302,716
MATERIALS & SUPPLIES	14,835	24,504	21,550	16,750	21,550
OTHER CHARGES	743,064	704,255	1,042,653	894,581	920,082
PASS THROUGHES	268,111	1,049,014	352,041	351,799	330,552
CAPITAL OUTLAY	42,432	-	-	-	-
EMPLOYEE ALLOWANCES	17,743	27,509	5,431	26,442	8,222
Total	\$2,601,275	\$3,533,852	\$3,481,636	\$3,335,458	\$4,611,596

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	-	7,976	469,064	293,024	1,526,945
MAJOR STREET (0021)	350,314	379,065	426,851	426,851	392,191
LOCAL STREET (0022)	20,597	1,240	75,150	75,150	80,150
AIRPORT (0048)	(1,512)	615	-	-	-
PROJECT MANAGEMENT (0049)	1,858,199	1,962,993	2,118,732	2,118,836	2,210,211
STREET MILLAGE FUND (0062)	373,677	1,181,963	391,839	421,597	402,099
Total	\$2,601,275	\$3,533,852	\$3,481,636	\$3,335,458	\$4,611,596

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
PROJECT MANAGEMENT	12.85	12.85	12.21	12.41
Total	12.85	12.85	12.21	12.41

**PUBLIC SERVICES AREA
PROJECT MANAGEMENT SERVICES UNIT**

REVENUES

Charges for Services – The Project Management Fund is an Internal Service Fund. The Fund receives credits from capital projects for engineering and project management services, and charges the private developments for reviewing their construction plans for work in the public right-of-way (ROW) and for construction inspection. The revenue is reflective of the normal fluctuations in demand for services.

Operating Transfers In – These are revenues received from the other funds which require the PMSU's services. The revenue is reflective of the normal fluctuations in demand for services.

EXPENSES

Personnel Services- The increase is due to the change in how the City budgets for personnel in internal service funds. Personnel are budgeted in the General Fund (12.41 FTEs in the Project Management Unit for \$1,316,943) and budgeted in the Project Management Fund as a reimbursement to the General Fund. There is no net impact to either fund. Positions are budgeted in this manner to reflect the change for GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

Payroll Fringes – This reflects the increase in pension and VEBA costs.

Other Charges – This reflects an increase of Retiree Medical Insurance and the Municipal Service Charge.

Pass Throughs – The increase reflects funding included in the FY2015 budget for several one-time capital items for corridor studies and 415 West Washington.

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	Public Services	Area Administrator:	Craig Hupy
Service Unit:	Project Management	Interim Manager:	Nick Hutchinson

Service Unit Goals	City Goals:
A. Secure State and Federal Grants to fund the City's infrastructure improvement projects.	1
B. Engage the public in the planning, design and construction of the capital improvement projects.	2, 3
C. Rebuild the City's Infrastructure (Streets, Water Mains, Storm & Sanitary Sewer)	3
D. Encourage and implement environmentally sustainable engineering solutions	4
E. Encourage new developments by providing timely construction plan review and assisting the developers	5

Service Unit Measures	Status
A - Utilize Federal and/or State grants for the City's capital improvement projects (7)	70%
B - Engage the public in the project planning, design and construction of capital improvement projects (15)	100%
C1 – Complete the design and/or construction of street reconstruction/resurfacing projects (16)	80%
C2 – Complete the design and/or construction of water main replacement projects (8)	75%
C3 - Complete the design and/or construction of sanitary sewer and storm water improvement projects (7)	70%
C4 – Complete pedestrian improvement/non-motorized improvement projects (7)	85%
C5 – Inspect and repair 45% of City sidewalks (% since inception of the Sidewalk Millage in 2012.)	40%
D – Implement environmentally sustainable engineering solutions (4)	75%
E –Private Development Construction Plans reviewed within 4 weeks	80%
E – Right-of-Way Permits reviewed within 3 weeks	90%

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Public Services	Area Administrator:	Craig Hupy
Service Unit:	Project Management	Unit Manager:	Nick Hutchinson

Service Unit Goals	Council Priorities
A. Engage the public in the planning, design and construction of the capital improvement projects.	2
B. Rebuild the City's Infrastructure (Streets, Water Mains, Storm & Sanitary Sewer)	4
C. Encourage and implement environmentally sustainable engineering practices	2

Service Unit Measures/Scoreboards	Status
A- Engage the public in the project planning, design and construction of capital improvement projects (14 projects)	
B1 – Complete the design and/or construction of street reconstruction/resurfacing projects (15 streets)	
B2 – Complete the design and/or construction of water main replacement projects (5 projects)	
B3 - Complete the design and/or construction of sanitary sewer and storm water improvement projects (5 projects)	
B4 – Complete pedestrian improvement/non-motorized improvement projects (4 projects)	
B5 – Inspect and repair sidewalks throughout the City (70% of sidewalks in the City since inception of Sidewalk Millage in 2012)	
C – Implement Green Streets Policy where applicable (2 projects)	

See Budget Summaries Section, Page 77 for list of Council Priorities

PUBLIC SERVICES AREA
PROJECT MANAGEMENT

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LVL 4	110044	0.40
ADMIN ASSISTANT LVL 5	110054	0.85
CITY ENGINEER	403160	1.00
CIVIL ENGINEER III	403620	1.58
CIVIL ENGINEER IV	403840	0.40
CIVIL ENGINEER V	401330	2.40
CIVIL ENGINEERING SPEC 3	112014	2.75
CIVIL ENGINEERING SPEC 4	112024	0.78
CIVIL ENGINEERING SPEC 5	112034	1.20
FINANCIAL MGR-PUBLIC SERV	401070	0.10
OFFICE TECHNICIAN	119999	0.20
SUPERVISOR - CESS	192050	0.75
Total		12.41

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PUBLIC SERVICES AREA

SYSTEMS PLANNING

Systems Planning staff bring together diverse background and experience in energy management, environmental planning and programming, solid waste and recycling, soil erosion, natural features, urban forestry, planning, public engagement, project management, transportation, geographic information systems (GIS), storm water and water resources, sanitary sewer and drinking water. The unit provides asset management for the Public Services Area including parks, solid waste, urban forest, transportation, non-motorized transportation, sanitary, storm water and drinking water facilities; sustainability planning; utility system modeling; development of programs and policies that optimize service levels, environmental benefit and public investment; capital planning and budgeting; and infrastructure standards and specifications for facilities and activities within the Public Services Area. The unit also provides support for the implementation of GIS-based work management systems throughout the service area. In addition, the unit provides support for community engagement efforts to units throughout the City organization.

**PUBLIC SERVICES AREA
SYSTEMS PLANNING**

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	88,264	105,491	81,000	104,600	68,500
INTERGOVERNMENTAL REVENUES	552,359	460,442	-	-	-
INVESTMENT INCOME	8,068	8,644	6,038	6,038	5,750
MISCELLANEOUS REVENUE	4,153	34,145	-	4,533	-
OPERATING TRANSFERS IN PRIOR YEAR SURPLUS	281,482	231,664	182,544	182,544	361,420
SALE OF BONDS	-	-	1,019,934	-	427,792
	-	560,000	-	-	-
Total	\$934,326	\$1,400,386	\$1,289,516	\$297,715	\$863,462

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
ENERGY PROJECTS (0002)	149,509	687,401	791,138	12,405	323,542
GENERAL (0010)	-	54	-	-	75,000
MAJOR STREET (0021)	(530)	288	-	-	-
WATER SUPPLY SYSTEM (0042)	17,628	33,836	-	47,000	-
SEWAGE DISPOSAL SYSTEM (0043)	17,136	12,880	10,000	-	10,000
ART IN PUBLIC PLACES (0056)	-	(5,040)	-	-	-
ALTERNATIVE TRANSPORTATION (0061)	159,017	134,268	417,378	180,710	396,420
STORMWATER SEWER SYSTEM FUND (0069)	39,207	76,257	58,500	57,600	58,500
MAJOR GRANTS PROGRAMS (00MG)	552,359	460,442	12,500	-	-
Total	\$934,326	\$1,400,386	\$1,289,516	\$297,715	\$863,462

**PUBLIC SERVICES AREA
SYSTEMS PLANNING**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GRANT/LOAN RECIPIENTS	-	88,488	471,456	471,456	-
PERSONNEL SERVICES	1,128,390	1,165,454	1,484,718	1,470,797	1,365,054
PAYROLL FRINGES	516,780	666,339	719,443	717,991	761,114
OTHER SERVICES	535,434	367,974	468,117	450,761	639,848
MATERIALS & SUPPLIES	101,532	141,210	24,404	28,652	12,000
OTHER CHARGES	353,225	324,088	346,022	336,752	320,071
PASS THROUGHGS	100,000	94,960	248,000	23,000	78,723
CAPITAL OUTLAY	-	29,300	-	120,000	120,000
EMPLOYEE ALLOWANCES	14,125	16,801	19,707	20,949	10,724
Total	\$2,749,486	\$2,894,614	\$3,781,867	\$3,640,358	\$3,307,534

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
ENERGY PROJECTS (0002)	103,077	130,008	791,138	791,138	323,542
GENERAL (0010)	96,006	90,363	84,105	84,105	209,401
MAJOR STREET (0021)	103,498	102,639	121,019	127,451	127,211
WATER SUPPLY SYSTEM (0042)	472,074	580,665	709,797	695,057	716,024
SEWAGE DISPOSAL SYSTEM (0043)	410,084	433,218	526,692	494,849	546,534
ALTERNATIVE TRANSPORTATION (0061)	92,817	106,214	123,868	123,868	307,022
STORMWATER SEWER SYSTEM FUND (0069)	746,782	822,758	899,612	792,490	806,252
SOLID WASTE (0072)	172,787	168,308	258,502	262,553	271,548
MAJOR GRANTS PROGRAMS (00MG)	552,361	460,441	267,134	268,847	-
Total	\$2,749,486	\$2,894,614	\$3,781,867	\$3,640,358	\$3,307,534

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
SYSTEMS PLANNING	13.65	14.65	15.32	15.32
Total	13.65	14.65	15.32	15.32

PUBLIC SERVICES AREA
SYSTEMS PLANNING

REVENUES

Operating Transfers In - The revenue is reflective of the normal fluctuations in demand for services.

Prior Year Surplus – The budget reflects a decrease associated with a reduction in planned energy efficiency and alternative transportation projects.

EXPENSES

Grant/Loan Recipients- In FY 2014 this reflects the one-time costs for the PACE Program establishment.

Personnel Services – The decrease is reflective of the conclusion of grant funded temporary personnel efforts.

Payroll Fringes - This reflects the increase in pension and VEBA costs.

Other Services – The decreases are reflective of a decreased use of outside professional services.

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	Public Services	Area Administrator:	Craig Hupy
Service Unit:	Systems Planning	Manager:	Cresson Slotten

Service Unit Goals	City Goals:
A. Develop an Urban & Community Forest Management Plan	4 & 5
B. Begin implementation of the Urban & Community Forest Management Plan	3, 4 & 5
C. Develop comprehensive, detailed stormwater system model	3
D. Evaluate the effectiveness of the FDD Program	3
E. Advance Flood Mitigation Plan Implementation	3
F. Incorporate Recommendations from Drinking Water LOS (Level of Service) Study into Asset Management Program/CIP Process	3 & 5
G. Complete NEPA Environmental Study for Ann Arbor Station	3 & 4
H. Develop a community-acceptable strategy to “green” rental housing	4 & 6
I. Integrate Sustainability Action Plan into existing City processes (e.g., CIP, budget, etc.)	4
J. Expand food waste composting from vegetative only to include all plate scrapings	4 & 5

Service Unit Measures	Status
A.1 - Staff completion of final plan document after public review by 9/15/2013	In progress. Plan out for public review
A.2 - Review of plan and recommendation for City Council adoption by Park Advisory Commission and Environmental Commission by 10/31/2013	In progress. Scheduled to attend PAC and EC at the end of April for action.
A.3 - Urban & Community Forest Management Plan adoption by City Council by 1/15/2014	In progress. Staff plans to present resolution to Council at 6/2/14 meeting.
B.1 - Develop a routine street tree pruning cycle program by 06/30/2014, where a minimum of 5800 city street trees are pruned each year	Not started. Waiting for adoption of UCFMP by Council.
C.1 - Complete final model calibration/validation by 3/1/2014	In progress. Anticipated completion by 6/1/14.
D.1 - Complete sanitary sewer flow monitoring by 10/31/2013	Complete
D.2 - Complete review of effectiveness of FDD Program by 4/1/2014	In progress
D.3 - Recommendations for reducing and eliminating wet weather impacts to sanitary system by 9/1/2014	In progress
E.1 - Remove two structures in floodway at 721 North	Complete

Main Street by 9/1/2013	
E.2 - Council adoption of Floodplain Management Ordinance by 6/1/2014	In progress. Unlikely to be completed before the end of 2014.
F.1 - Complete recommendations by 12/1/2013	In progress. Anticipated completion by 7/1/14.
F.2 - Incorporate recommendations into CIP process by 8/15/2014	In progress. On schedule
G.1 - Federal Railroad Administration final determination on Ann Arbor Station environmental report by 8/15/2014	In progress. Draft document anticipated for FRA review by end of 2014.
H.1 - HUD Green Rental Housing Pilot Projects underway by 10/1/2013	In Progress. Smart thermostats installed in Baker Commons; voluntary energy data being gathered with housing inspections; revolving loan fund for small landlords being formed.
I.1 - Integrate Sustainability Action Plan into budget process by 12/15/2013	In progress. Action plan to be completed by 9/14 for use in FY16 budget process.
J.1 - Provide expanded food waste composting service to all curbside collection routes by 7/31/2013	Beginning 4/1/14
J.2 - Distribute at least 5,000 kitchen composters by 6/30/2014	Beginning 4/1/14

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Public Services	Area Administrator:	Craig Hupy
Service Unit:	Systems Planning	Manager:	Cresson Slotten

Service Unit Goals	Council Priorities
A. Begin implementation of the Urban & Community Forest Management Plan	2, 4
B. Begin implementation of recommendations of Sanitary Sewer Wet Weather Evaluation (SSWWE) for reducing and eliminating wet weather impacts to sanitary system	2, 4
C. Complete NEPA Environmental Study and Preliminary Engineering for Ann Arbor Station	2, 4, 5
D. Support effort of the Pedestrian Safety Task Force	2, 3, 4

Service Unit Measures	Status
A1. Develop a routine street tree pruning cycle program by 6/30/2015, where a minimum of 6000 city street trees are pruned each year	
A2. Strengthen young tree maintenance programs by increasing the number of Citizen Pruner workdays to six by 06/30/2015	
B1. Develop steps for implementing recommendations of SSWWE project by 12/1/2014	
C1. Receive Federal Railroad Administration final determination on Ann Arbor Station environmental report by 3/1/2015	
C2. Complete preliminary engineering by 8/1/2015	
D1. Submit task force report to Council by 10/1/2015	

See Budget Summaries Section, Page 77 for list of Council Priorities

PUBLIC SERVICES AREA
SYSTEMS PLANNING

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LVL 3	110034	0.25
ADMIN ASSISTANT LVL 4	110044	0.20
CITY PLANNER III	401030	1.00
CIVIL ENGINEER III	403620	0.37
DEVELOPMENT SRVS INSP III	110534	1.00
ENERGY PROGRAMS MANAGER	401170	1.00
ENVIRONMENTAL COORDINATOR	401410	1.00
GIS ANALYST	000950	1.00
GIS SPECIALIST	401480	1.00
PRO & DOCU SPECIALIST	401080	1.00
RECYCLING COORDINATOR	401230	1.00
STORMWATER/FLOODPLAIN CO	401630	1.00
SYSTEMS PLANNING ENG IV	403830	2.00
SYSTEMS PLANNING MANAGER	401320	1.00
TRANSPORTATION PROGRAM MG	404030	1.00
URBAN FORESTRY & NAT RES	401620	0.50
WATER QUALITY MANAGER	403820	1.00
Total		15.32



PUBLIC SERVICES AREA

WASTEWATER TREATMENT

Wastewater Treatment Services is responsible for the effective pumping, treatment and environmentally acceptable discharge of the wastewater generated by the Ann Arbor community. Wastewater Treatment Services is responsible for the operation and maintenance of the City's Wastewater Treatment Plant and eight sewage lift stations located around the City. In addition, Wastewater Treatment Services manages the Industrial Pretreatment Program to assure that wastewater discharged to the sanitary sewer system will not be harmful to the public, employees, environment or equipment.

PUBLIC SERVICES AREA
WASTEWATER TREATMENT

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
MISCELLANEOUS REVENUE	2,240	-	-	-	-
Total	\$2,240	-	-	-	-

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
SEWAGE DISPOSAL SYSTEM (0043)	2,240	-	-	-	-
Total	\$2,240	-	-	-	-

PUBLIC SERVICES AREA
WASTEWATER TREATMENT

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	2,262,351	2,261,714	2,504,263	2,478,407	2,448,773
PAYROLL FRINGES	1,254,850	1,547,825	1,629,144	1,580,932	1,708,934
OTHER SERVICES	2,181,702	2,381,578	3,068,473	3,144,708	3,179,699
MATERIALS & SUPPLIES	609,240	726,517	945,875	963,415	1,060,091
OTHER CHARGES	2,831,457	2,754,406	3,737,039	548,085	542,588
PASS THROUGHES	-	(3,755)	-	-	-
CAPITAL OUTLAY	10,265	6,607	7,500	7,500	-
VEHICLE OPERATING COSTS	34,950	6,075	-	-	-
EMPLOYEE ALLOWANCES	9,039	10,992	6,281	9,081	5,093
Total	\$9,193,854	\$9,691,959	\$11,898,575	\$8,732,128	\$8,945,178

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
SEWAGE DISPOSAL SYSTEM (0043)	9,193,854	9,691,959	11,898,575	8,732,128	8,945,178
Total	\$9,193,854	\$9,691,959	\$11,898,575	\$8,732,128	\$8,945,178

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
WASTEWATER TREATMENT	35.05	35.17	35.17	35.17
Total	35.05	35.17	35.17	35.17

**PUBLIC SERVICES AREA
WASTEWATER TREATMENT SERVICES UNIT**

EXPENSES

Personnel Services – The decrease is reflective of the reduction of severance pay for anticipated retirements.

Payroll Fringes - The increases are from higher pension contributions and benefit costs.

Materials & Supplies – The increase is due to anticipated price increases for chemicals used in the treatment process.

Other Charges – FY 2012 and FY 2013 reflects an allocation of depreciation, which is budgeted in the Administrative Service Unit.

PUBLIC SERVICES AREA
WASTEWATER TREATMENT

Expenses by Activity (0043 SEWAGE DISPOSAL SYSTEM)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	768,646	824,771	976,292	940,576	988,076
1100 FRINGE BENEFITS	471,492	294,532	318,560	318,560	309,080
7031 REVOLVING EQUIPMENT	14,319	2,915	19,233	19,233	19,408
7043 PLANT	6,443,908	6,936,185	8,241,139	4,990,303	5,155,984
7051 STATION	35,421	40,565	42,476	178,836	44,125
7053 LAB	374,587	375,788	427,604	420,849	409,264
7055 SOLIDS	1,046,853	1,203,859	1,808,615	1,799,115	1,953,801
7057 INDUSTRIAL PRETREAT	16,787	8,407	25,150	25,150	25,150
7060 OUTSTATIONS	21,839	4,930	39,506	39,506	40,290
Total	\$9,193,852	\$9,691,952	\$11,898,575	\$8,732,128	\$8,945,178

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	Public Services	Area Administrator:	Craig Hupy
Service Unit:	Wastewater Treatment	Manager:	Earl J. Kenzie

Service Unit Goals	City Goals:
A. Satisfy requirements of the State Revolving Fund loan for the Facilities Renovations Project including timely submittal of disbursement requests and support documents.	1,2,3
B. Complete construction of the Facilities Renovations Project to the level identified in the construction schedule. Secure a letter of map revision by the date established in the project schedule.	1,2,3
C. Treat wastewater to highest achievable water quality standards.	4,5
D. Maintain voluntary compliance with the Middle Huron Initiative's phosphorus loading.	4,5
E. Maximize the beneficial reuse of biosolids through the land application program within budgetary constraints.	4,5
F. Update the Sewer Use Ordinance to incorporate Industrial Pretreatment Program regulatory changes by 06/30/14.	3,4,5
G. Inform and update the public of ongoing capital improvements at the WWTP.	2
H. Complete design for Replacement of the Secondary Effluent Pumps by 12/31/13.	1,2,3
I. Award construction contract for Replacement of Secondary Effluent Pumps and begin construction by 06/30/14.	1,2,3
J. Continue implementation of a steward work culture that aligns with the City's Public Services Area's strategic direction.	5

Service Unit Measures	Status
A - Receipt of monthly State Revolving Fund loan disbursements.	On schedule and receiving monthly disbursements from the MDEQ.
B1 - Indicate monthly level of construction completed based on project schedule, invoicing and milestones.	Overall project schedule is on target. Implementing action plan to recover lost workdays due to extreme winter weather.
B2 - Obtain Letter of Map Revision without impacting the project or construction schedule.	LOMR was issued on 11/20/13 and did not impact the project schedule.
C - Meet NPDES permit limits with no significant violations, fines or citations.	100% complete
D1 - Daily review of plant performance relating to phosphorus loading goals.	100% complete
D2 - Take actions to correct phosphorous removal	100% complete

process upsets within one week.	
E - 100% of biosolids processed from May through November land applied, weather and budget permitting.	100% complete
F - Receive MDEQ response by 12/31/13 and draft changes to the Sewer Use Ordinance by 6/30/14. Obtain Council approval during FY 15.	Still awaiting MDEQ response as of 3/7/14. Subsequent actions are precluded until MDEQ responds.
G1 - Provide quarterly updates of capital project websites.	Website was not updated during first two quarters. Third quarter update is being prepared.
G2 - Direct contact of neighboring stakeholders at least one week prior to major site activities.	No major site activities occurred that impacted plant neighbors.
H – Receive Council approval of design contract during April 2013 and initiate design during May 2013. Verify design is on schedule and establish an action plan if there is more than a two week slippage.	Design was completed on schedule.
I – Receive Council approval of construction contract during April 2014 and initiate construction during June 2014. Verify construction is on schedule and establish an action plan if there is more than a two week slippage.	Project was separated into two phases (purchase, construction) due to a long delivery time for the pumps. Purchase phase contract will be awarded by 6/30/14. Construction phase bids will be reviewed by 6/30/14.
J – Leadership Team demonstrates work behaviors consistent with desired work culture. Provide training on all five critical elements of desired work culture to staff by 6/30/14.	Steward work culture continues to become more consistent among the Leadership Team. Engagement of all staff is ongoing.

See Budget Summaries Section, Page 77 for list of City Goals

**FY 2015
GOALS AND PERFORMANCE MEASURES**

Service Area:	Public Services	Area Administrator:	Craig Hupy
Service Unit:	Wastewater Treatment	Manager:	Earl J. Kenzie

Service Unit Goals	Council Priorities
A. Complete construction of the Facilities Renovations Project to the level identified in the construction schedule, including timely submittal of disbursement requests and support documents to the MDEQ for the State Revolving Fund loan. Complete construction of replacement of the secondary effluent pumps by 12/31/15.	2,4
B. Treat wastewater to highest achievable water quality standards. Maintain voluntary compliance with the Middle Huron Initiative's phosphorus loading.	2
C. Maximize the beneficial reuse of biosolids through the land application program within budgetary constraints.	2
D. Update the Sewer Use Ordinance including incorporation of Industrial Pretreatment Program regulatory changes by 6/30/15.	2,4
E. Inform and update the public of ongoing WWTP capital improvements.	2
F. Continue implementation of a steward work culture that aligns with the City's and the Public Services Area's strategic plans.	2

Service Unit Measures	Status
A. Indicate monthly level of construction completed based on project schedule, invoicing and milestones. Receipt of monthly State Revolving Fund loan disbursements. Initiate secondary effluent pump replacement during March 2015 and complete installation of the first two of six pumps by 6/30/15. Verify construction is on schedule and establish an action plan if there is more than a two week slippage.	
B. Meet NPDES permit limits with no significant violations, fines or citations. Daily review of plant performance relating to phosphorus loading goals. Take actions to correct phosphorous removal process upsets within one week.	
C. 100% of biosolids processed from May through November land applied, weather and budget permitting.	
D. Receive MDEQ response by 12/31/14 and draft changes to the Sewer Use Ordinance by 6/30/15. Obtain Council approval during FY 16.	
E. Provide quarterly updates of capital project websites. Direct contact of neighboring stakeholders at least one week prior to major site activities.	
F. Leadership Team demonstrates work behaviors consistent with desired work culture. Provide training on all five critical elements of desired work culture to staff by 3/31/15.	

See Budget Summaries Section, Page 77 for list of Council Priorities

PUBLIC SERVICES AREA
WASTEWATER TREATMENT

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LVL 3	110034	1.00
ADMIN ASSISTANT LVL 5	110054	1.00
ASST WWTP MANAGER	401010	0.90
CONTRACT/PROJECT MGR WWTP	401190	0.90
ELEC & CONTROL TECH IV	116244	3.00
ENVIRON LAB ANALYST III	110334	1.98
ENVIRONMENTAL LAB SUPV	196930	0.50
PROCESS CONTROL SYS SPEC	403190	0.95
PROCUREMENT COORDINATOR	117450	1.00
SENIOR UTILITIES ENGINEER	404000	0.20
WATER UTILITY SUPV II	197411	1.00
WATER UTILITY SUPV III	197420	1.00
WATER UTILITY SUPV III	197421	3.00
WATER UTILITY TECH I	117401	1.00
WATER UTILITY TECH II	117410	1.99
WATER UTILITY TECH II	117411	4.00
WATER UTILITY TECH III	117420	1.00
WATER UTILITY TECH IV	117430	2.00
WATER UTILITY TECH V	117440	1.00
WATER UTILITY TECH V	117441	7.00
WWTP MANAGER	401300	0.75
Total		35.17

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PUBLIC SERVICES AREA

WATER TREATMENT

Water Treatment Services is primarily responsible for the supply and treatment of safe drinking water to the citizens of Ann Arbor and portions of Ann Arbor and Scio Townships. Water Treatment Services operates and maintains the City's source water facilities, water treatment plant, six finished water storage facilities and four remote pumping stations. Water Treatment Services is also responsible for the operation and maintenance of four dams and two hydroelectric power generation facilities, and provides laboratory services for internal and external drinking water, wastewater and storm water customers. The Water Treatment Service Unit serves as the afterhours Customer Service Call Center.

PUBLIC SERVICES AREA
WATER TREATMENT

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	528,747	422,768	336,000	407,500	336,000
MISCELLANEOUS REVENUE	-	4,342	-	8,500	-
Total	\$528,747	\$427,110	\$336,000	\$416,000	\$336,000

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	505,412	514,089	325,000	400,000	325,000
WATER SUPPLY SYSTEM (0042)	23,335	(86,979)	11,000	16,000	11,000
Total	\$528,747	\$427,110	\$336,000	\$416,000	\$336,000

**PUBLIC SERVICES AREA
WATER TREATMENT**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	1,830,131	1,732,960	1,910,697	1,884,323	1,942,477
PAYROLL FRINGES	945,404	1,150,303	1,204,226	1,176,602	1,291,097
OTHER SERVICES	1,959,232	1,936,468	2,357,256	2,084,292	2,376,885
MATERIALS & SUPPLIES	1,652,270	1,524,251	1,714,316	1,646,292	1,719,115
OTHER CHARGES	3,314,541	3,114,775	3,146,294	398,329	435,138
PASS THROUGHS	366,250	-	50,000	50,000	575,000
CAPITAL OUTLAY	112,475	208,612	323,500	238,000	171,000
VEHICLE OPERATING COSTS	23,165	15,709	10,000	-	10,000
EMPLOYEE ALLOWANCES	5,635	7,126	3,948	3,948	4,632
Total	\$10,209,103	\$9,690,204	\$10,720,237	\$7,481,786	\$8,525,344

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	523,226	119,216	489,932	489,218	800,685
WATER SUPPLY SYSTEM (0042)	9,677,946	9,565,228	10,226,456	6,987,524	7,720,957
STORMWATER SEWER SYSTEM FUND (0069)	7,931	5,760	3,849	5,044	3,702
Total	\$10,209,103	\$9,690,204	\$10,720,237	\$7,481,786	\$8,525,344

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
WATER TREATMENT	25.51	25.63	25.74	25.74
Total	25.51	25.63	25.74	25.74

**PUBLIC SERVICES
WATER TREATMENT SERVICES**

REVENUES

Charges for Services – This reflects the volatile nature of the hydroelectric revenue, which is dependent on water flow.

EXPENSES

Payroll Fringes - The increases are from higher pension contributions and medical insurance costs.

Other Charges – The FY 2012 and FY 2013 reflects an allocation of depreciation, which is budgeted in the Administrative Service Unit.

Pass Throughs – This increase includes Barton Dam concrete repair capital project.

Capital Outlay – FY 2015 reflects a decrease in capital needs; however, includes Superior dam control repair and maintenance.

**PUBLIC SERVICES AREA
WATER TREATMENT**

Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	30,660	37,605	33,065	33,065	44,657
7091 MAINTENANCE - HYDROPOWER	492,565	81,611	456,867	456,153	756,028
Total	\$523,225	\$119,216	\$489,932	\$489,218	\$800,685

Expenses by Activity (0042 WATER SUPPLY SYSTEM)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	936,099	862,925	1,025,045	984,260	1,084,997
7031 REVOLVING EQUIPMENT	(3,438)	6,387	19,009	19,009	19,547
7035 DWRF 7319 ADMINISTRATION	1,970	1,011	-	702	-
7036 DWRF 7325 ADMINISTRATION	649	-	-	-	-
7037 DWRF 7333 ADMINISTRATION	2,954	676	-	149	-
7038 DWRF 7362 ADMINISTRATION	2,108	1,579	-	137	-
7039 DWRF 7375 ADMINISTRATION	-	854	-	944	-
7043 PLANT	7,365,837	7,174,496	7,406,156	4,505,502	4,767,472
7044 PROCESS LAB	40,314	51,245	51,125	47,625	46,655
7048 CITY SERVICES	8,207	1,745	-	-	-
7053 LAB	188,784	212,879	253,223	231,433	256,431
7055 SOLIDS	371,397	453,345	442,427	388,594	456,084
7060 OUTSTATIONS	763,056	798,079	1,029,471	809,169	1,089,771
Total	\$9,677,937	\$9,565,221	\$10,226,456	\$6,987,524	\$7,720,957

Expenses by Activity (0069 STORMWATER SEWER SYSTEM FUND)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
7053 LAB	7,931	5,760	3,849	5,044	3,702
Total	\$7,931	\$5,760	\$3,849	\$5,044	\$3,702

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	Public Services	Area Administrator:	Craig Hupy
Service Unit:	Water Treatment	Manager:	Molly Robinson

Service Unit Goals	City Goals:
A. Provide a continuous supply of safe drinking water to the citizens of Ann Arbor and the city's two wholesale customer supplies	2
B. Complete due maintenance of equipment for improved reliability	3
C. Implement the WTSU priorities for FY14 in the City's CIP	3
D. Provide an annual estimate for unaccounted water	1
E. Ensure safe and reliable operation and maintenance of the City's dams and hydroelectric facilities	3

Service Unit Measures	Status
A - 100% compliance with drinking water regulations	100% compliance is anticipated in FY14
B - 85% completion of equipment due maintenance	The Water Plant has been restructured to include a dedicated maintenance supervisor. This supervisor has completed over 100 backlogged work orders in the two months he has been in the position. We have completed 57% of due maintenance so far this FY and are on target to complete 85%.
C - Meet the established schedule of individual priorities/projects	Funds for two water plant projects planned for FY14 are being reallocated for a necessary but unplanned repair project. All other projects planned in FY14 are on schedule. Projects were evaluated and reprioritized as part of the annual CIP review and the two projects deferred in FY14 are now scheduled for FY15 and FY16. A project has been added to replace a broken gate at Geddes dam. Funds are available in the Parks Capital budget
D - Quantify the annual unaccounted water as a percentage or gallons of delivered	A calendar year 2013 water audit is still being compiled. Preliminary numbers indicate the loss to be 5-7%. This is well below the national average.
E – Complete required state and federal inspections at the City's dams and develop executable plan for implementing recommendations by 06/30/14	All required inspections were completed in the summer and fall of 2013, ahead of schedule. Reports with recommendations have been completed and submitted to FERC. Staff is working to develop a plan for implementation.

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Public Service Area	Area Administrator:	Craig Hupy
Service Unit:	WTSU	Manager:	Molly Robinson

Service Unit Goals	Council Priorities
A. Provide a continuous supply of safe drinking water to the citizens of Ann Arbor and the city's two customer supplies	2, 3, 4
B. Manage Water Treatment, Hydroelectric and Recreational dams budgets within targets.	1
C. Raise Public Awareness of Drinking Water	1,2,4
D. Succession planning	4
E. Outreach to potential new laboratory customers	1

Service Unit Measures	Status
A1. Maintain 100% compliance with drinking water regulations	
A2. Complete Drinking Water Plant Alternatives Analysis by March 1, 2015	
B. Monthly review of budgets and meetings with staff to realign as needed.	
C1. Schedule and hold at least one facility tour or open house during FY	
C2. Complete and publish Annual Water Quality Report by June 1, 2015	
D1. Complete SWOT analysis for WTSU by December 1, 2014.	
D2. Identify three most critical positions and develop short and long term succession plan for each by January 1, 2015	
D3. All new Water Utility Technicians complete at least 2 days of off-site training.	
E. Number of bacteriological tests performed for new lab services customers	

See Budget Summaries Section, Page 77 for list of Council Priorities

PUBLIC SERVICES AREA
WATER TREATMENT

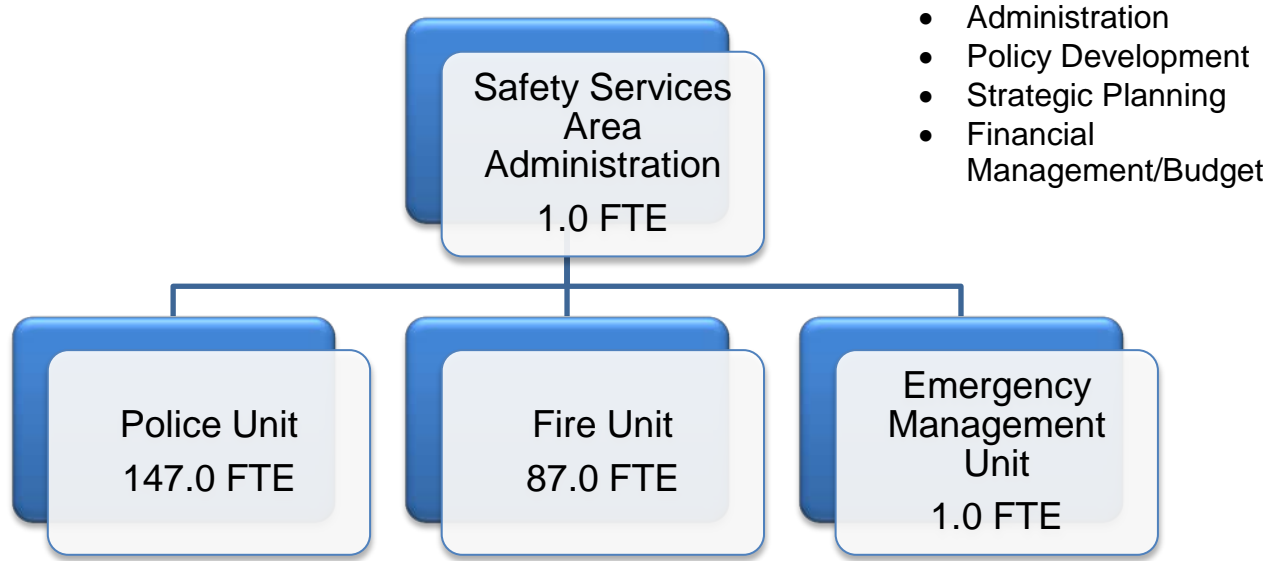
Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ADMIN ASSISTANT LEVEL 5	110054	1.00
ADMIN ASSISTANT LVL 4	110044	0.50
ASST WTP MANAGER	401020	1.00
ELEC & CONTROL TECH IV	116244	1.00
ELEC & CONTROL TECH V	116254	0.95
ENVIRON LAB ANALYST III	110334	1.02
ENVIRONMENTAL LAB SUPV	196930	0.50
PROCESS CONTROL SYS SPEC	403190	1.00
PROCUREMENT COORDINATOR	117450	1.00
SENIOR UTILITIES ENGINEER	404000	0.25
WATER UTILITY SUPV II	197410	1.00
WATER UTILITY SUPV II	197411	2.00
WATER UTILITY SUPV III	197420	1.00
WATER UTILITY SUPV III	197421	2.00
WATER UTILITY TECH I	117400	1.92
WATER UTILITY TECH I	117401	0.96
WATER UTILITY TECH II	117410	0.01
WATER UTILITY TECH III	117420	1.92
WATER UTILITY TECH IV	117430	1.92
WATER UTILITY TECH IV	117431	0.96
WATER UTILITY TECH V	117440	0.96
WATER UTILITY TECH V	117441	1.92
WTP MANAGER	401310	0.95
Total		25.74



SAFETY SERVICES AREA

Safety Services Area Organization Chart



- Administration
- Policy Development
- Strategic Planning
- Financial Management/Budget

- Uniform Patrol
- Traffic Enforcement
- Investigations
- Professional Standards
- Liquor Control
- Community Standards (Parking Enforcement & Code Enforcement)
- Support Services (Training and Records)

- Fire Suppression, Medical, Technical Rescue, and Hazardous Material Operations
- Fire Prevention Bureau (Inspections, Permits, Public Education and Fire Investigations)
- Training Operations
- Mechanical Operations

- Citywide Emergency Preparedness
- Emergency Preparedness Education

The Safety Services Area is comprised of three Service Units: Police Services, Fire Services and Emergency Management. These service units provide the citizens with a broad array of services such as: Citywide emergency preparedness and education, fire operations and inspections, fire safety, police patrol, traffic enforcement, parking and code enforcement, and police investigations.

SAFETY SERVICES AREA

Revenues by Service Unit

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
FIRE SERVICES	423,108	658,614	1,245,102	909,647	518,976
POLICE SERVICES	2,990,199	3,055,534	3,439,606	2,908,468	3,029,389
Total	\$3,413,307	\$3,714,148	\$4,684,708	\$3,818,115	\$3,548,365

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
LOCAL LAW ENFORC BLOCK GRANT (0007)	59,873	49,165	21,567	21,869	-
GENERAL (0010)	3,220,816	3,244,943	3,707,946	3,207,101	3,407,965
HOMELAND SECURITY GRANT FUND (0017)	88,005	62,544	72,369	9,319	-
DRUG ENFORCEMENT (0027)	3,599	13,580	137,000	1,000	46,000
FEDERAL EQUITABLE SHARING FORFEI (0028)	3,597	102,604	138,000	1,000	47,000
POLICE & FIRE RELIEF (0053)	9,879	7,864	7,000	7,000	6,600
MICHIGAN JUSTICE TRAINING (0064)	24,145	21,866	50,800	20,800	40,700
LOCAL FORFEITURE (0073)	310	42	100	100	100
MAJOR GRANTS PROGRAMS (00MG)	3,083	211,540	549,926	549,926	-
Total	\$3,413,307	\$3,714,148	\$4,684,708	\$3,818,115	\$3,548,365

SAFETY SERVICES AREA

Expenses by Service Unit

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
FIRE SERVICES	13,590,659	13,790,933	14,954,067	14,859,757	14,663,031
POLICE SERVICES	20,423,125	22,972,960	25,533,292	25,242,994	25,452,672
Total	\$34,013,784	\$36,763,893	\$40,487,359	\$40,102,751	\$40,115,703

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
LOCAL LAW ENFORC BLOCK GRANT (0007)	59,873	48,868	33,721	34,023	-
GENERAL (0010)	33,787,002	36,264,326	39,505,443	39,183,583	39,981,903
HOMELAND SECURITY GRANT FUND (0017)	88,006	62,542	72,369	9,319	-
DRUG ENFORCEMENT (0027)	33,358	68,185	137,000	137,000	46,000
FEDERAL EQUITABLE SHARING FORFEI (0028)	18,613	64,866	138,000	138,000	47,000
MICHIGAN JUSTICE TRAINING (0064)	26,932	43,564	50,800	50,800	40,700
LOCAL FORFEITURE (0073)	-	-	100	100	100
MAJOR GRANTS PROGRAMS (00MG)	-	211,542	549,926	549,926	-
Total	\$34,013,784	\$36,763,893	\$40,487,359	\$40,102,751	\$40,115,703

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
FIRE SERVICES	82.00	82.00	86.00	87.00
POLICE SERVICES	164.00	146.00	146.00	149.00
Total	246.00	228.00	232.00	236.00



SAFETY SERVICES AREA

FIRE SERVICES

The Fire Services Unit provides a broad range of emergency services to the community including fire suppression, vehicle accident extrication, medical assistance; citizen assists, water and ice rescue, as well as playing a large part in Washtenaw County Hazardous Material and Technical Rescue teams. This unit also includes fire prevention services dedicated to keeping the City safer by conducting fire safety inspections, overseeing fire-related permits, public education and investigating fires.

**SAFETY SERVICES AREA
FIRE SERVICES**

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	387,981	427,293	583,976	326,716	508,976
INTERGOVERNMENTAL REVENUES	-	202,211	527,957	527,957	-
LICENSES, PERMITS & REGISTRATIONS	10,813	1,348	10,000	10,000	10,000
MISCELLANEOUS REVENUE	24,314	27,762	-	23,005	-
OPERATING TRANSFERS IN	-	-	21,969	21,969	-
PRIOR YEAR SURPLUS	-	-	101,200	-	-
Total	\$423,108	\$658,614	\$1,245,102	\$909,647	\$518,976

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	423,108	456,403	695,176	359,721	518,976
MAJOR GRANTS PROGRAMS (00MG)	-	202,211	549,926	549,926	-
Total	\$423,108	\$658,614	\$1,245,102	\$909,647	\$518,976

**SAFETY SERVICES AREA
FIRE SERVICES**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	6,678,646	6,678,507	7,456,014	7,361,704	6,984,001
PAYROLL FRINGES	3,493,001	4,346,236	4,380,126	4,380,126	4,697,598
OTHER SERVICES	877,087	958,514	991,785	991,785	1,075,962
MATERIALS & SUPPLIES	164,010	160,920	197,981	197,981	198,089
OTHER CHARGES	2,184,590	1,443,682	1,555,146	1,555,146	1,510,951
PASS THROUGHES	600	600	-	-	-
CAPITAL OUTLAY	8,750	-	221,145	221,145	10,400
VEHICLE OPERATING COSTS	14,384	3,099	250	250	250
EMPLOYEE ALLOWANCES	169,591	199,375	151,620	151,620	185,780
Total	\$13,590,659	\$13,790,933	\$14,954,067	\$14,859,757	\$14,663,031

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	13,590,659	13,588,720	14,404,141	14,309,831	14,663,031
MAJOR GRANTS PROGRAMS (00MG)	-	202,213	549,926	549,926	-
Total	\$13,590,659	\$13,790,933	\$14,954,067	\$14,859,757	\$14,663,031

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
FIRE SERVICES	82.00	82.00	86.00	87.00
Total	82.00	82.00	86.00	87.00

SAFETY SERVICES AREA

FIRE SERVICES UNIT

REVENUES

Charges for Services –The decrease is associated with a reduction in the projected number of fire inspections to be completed each year.

Intergovernmental Revenues- The decrease is due to the completion of the Staffing for Adequate Fire and Emergency Response (SAFER) grant in FY 2014.

Operating Transfers In – The decrease is due to a one time grant match transfer that occurred in FY 2014.

EXPENSES

Other Services – The increase is associated with increased fleet depreciation charges and an additional rental charge for use of a City office building and garage.

Capital Outlay – The decrease is due to budgeted one-time capital purchases in FY 2014.

Employee Allowances – The increase is due to an increase in the number of employees receiving allowances and the cost of those allowances.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Fire Services Unit would be charged \$702,180 in FY 2015.

**SAFETY SERVICES AREA
FIRE SERVICES**

Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	975,813	1,243,618	1,613,929	1,519,619	2,284,303
1100 FRINGE BENEFITS	1,874,677	1,106,261	1,156,413	1,156,413	1,112,218
3221 FIRE INSPECTIONS	581,010	742,198	941,432	941,432	702,417
3230 FIRE OPERATIONS	662,143	766,034	728,052	728,052	697,342
3231 FIRE STATION #1	5,642,703	3,954,503	3,903,009	3,903,009	4,055,200
3233 FIRE STATION #3	618,734	1,490,135	1,459,447	1,459,447	1,495,327
3234 FIRE STATION #4	1,009,957	1,405,280	1,480,197	1,480,197	1,518,079
3236 FIRE STATION #6	1,005,618	1,082,254	1,173,170	1,173,170	973,058
3237 FIRE STATION #5	1,106,798	1,436,481	1,486,884	1,486,884	1,356,677
3240 REPAIRS & MAINTENANCE	65,397	147,435	134,462	134,462	137,523
3250 FIRE TRAINING	47,799	214,520	327,146	327,146	330,887
Total	\$13,590,649	\$13,588,719	\$14,404,141	\$14,309,831	\$14,663,031

Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
3035 PUBLIC SAFETY GRANTS	-	202,211	549,926	549,926	-
Total	-	\$202,211	\$549,926	\$549,926	-

FY 2014 GOALS AND PERFORMANCE MEASURES

Service Area:	Safety Services	Area Administrator:	John Seto
Service Unit:	Fire	Manager:	John Seto

Service Unit Goals	City Goals:
A. Meet or exceed NFPA, ISO and OSHA standards	2
B. Implement an improved training initiative	2
C. Implement a new direction for fire prevention division	2

Service Unit Measures	Status
A1 First arrival for structure fires within four minutes with four people and 13 people within eight minutes	15%
A2 Deliver of basic life support services	100%
A3 Develop intergovernmental agreements to allow for regional functional fire district response	0%
A4 Maintain and revise the box alarm system for better coverage	100%
B1 Build a new training facility to allow for a central location for training	0%
B2 Revise current testing procedures	On going
B3 Implement a physical fitness initiative	On going
C1 Maintain a consistent professional approach to the growth of the department and to achieve its goals	On going

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Safety Services	Area Administrator:	John Seto
Service Unit:	Fire Department	Manager:	John Seto

Service Unit Goals	Council Priorities
A. Comply with or exceed the newly enacted MIOSHA Part 74 training requirements.	3
B. Improve regional firefighting relationships within Washtenaw County.	3
C. Complete the Fire Prevention fire safety inspection initiative.	3
D. Evaluate the Box Alarm System to improve on the efficiency of fire ground operations.	3

Service Unit Measures	Status
A1. Assure that the required MIOSHA Part 74 annual training list by Fire Department title/position is completed and recorded.	
A2. Improve the hourly ratio of training hours per firefighter.	
B1. Implement at least two training programs with neighboring Fire Department(s).	
B2. Develop AAFD's response run cards by geographic location for the state recognized Mutual Aid Box Alarm System (MABAS).	
C1. Accomplish fire safety inspections on 95% of all City businesses.	
D1. Participate in four meetings with participating agencies.	

See Budget Summaries Section, Page 77 for list of Council Priorities

SAFETY SERVICES AREA
FIRE SERVICES

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
APPARATUS MASTER MECH - A	131731	1.00
ASST FIRE CHIEF - BACH	131762	1.00
ASST TRAINING CHIEF/EMS C	131812	1.00
BATTALION CHIEF	131740	2.00
BATTALION CHIEF - ASSOC	131741	1.00
BATTALION CHIEF - BACH	131742	1.00
BATTALION CHIEF/TRNG - BA	131852	1.00
DRIVER/OPERATOR	131660	8.00
DRIVER/OPERATOR - ASSOC	131661	5.00
DRIVER/OPERATOR - BACH	131662	5.00
FIRE - CAPTAIN	131770	1.00
FIRE - CAPTAIN - BACH	131772	1.00
FIRE CHIEF	403390	1.00
FIRE INSPECTOR	131720	3.00
FIRE INSPECTOR - ASSOC	131721	1.00
FIRE INSPECTOR - BACH	131722	2.00
FIRE LIEUTENANT	131710	6.00
FIRE LIEUTENANT - ASSOC	131711	5.00
FIRE LIEUTENANT - BACH	131712	4.00
FIRE MARSHAL - BACH	131752	1.00
FIRE-CAPTAIN	131770	1.00
FIREFIGHTER	131820	17.00
FIREFIGHTER - ASSOC	131821	4.00
FIREFIGHTER - BACH	131822	5.00
FIREFIGHTER-070112	131823	8.00
MANAGEMENT ASSISTANT	000200	1.00
Total		87.00



SAFETY SERVICES AREA

POLICE SERVICES

The Police Services Unit provides the organization with a broad array of services such as: uniformed patrol, traffic enforcement, ordinance enforcement, professional standards, parking enforcement, general investigations, specialized investigations, K-9 Unit, training, recruiting, hiring, data processing, and records management. In addition to responding to calls for service and follow-up investigations, the Police Services Unit is committed to proactive policing and community engagement. The Emergency Management Services Unit is responsible for the coordination of citywide emergency preparedness. The unit also manages overall emergency response and recovery, intergovernmental emergency cooperation, emergency public information, and administers state and federal grants.

**SAFETY SERVICES AREA
POLICE SERVICES**

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	352,528	590,701	653,500	628,047	696,500
CONTRIBUTIONS	-	-	1,000	11,188	1,000
FINES & FORFEITS	2,335,721	2,134,210	2,107,750	2,052,348	2,060,969
INTERGOVERNMENTAL REVENUES	248,776	219,786	196,436	136,511	107,500
INVESTMENT INCOME	18,715	15,596	9,900	9,900	9,400
MISCELLANEOUS REVENUE	4,459	64,499	13,020	40,172	13,020
OPERATING TRANSFERS IN	30,000	30,742	30,000	30,302	30,000
PRIOR YEAR SURPLUS	-	-	428,000	-	111,000
Total	\$2,990,199	\$3,055,534	\$3,439,606	\$2,908,468	\$3,029,389

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
LOCAL LAW ENFORC BLOCK GRANT (0007)	59,873	49,165	21,567	21,869	-
GENERAL (0010)	2,797,708	2,788,540	3,012,770	2,847,380	2,888,989
HOMELAND SECURITY GRANT FUND (0017)	88,005	62,544	72,369	9,319	-
DRUG ENFORCEMENT (0027)	3,599	13,580	137,000	1,000	46,000
FEDERAL EQUITABLE SHARING FORFEI (0028)	3,597	102,604	138,000	1,000	47,000
POLICE & FIRE RELIEF (0053)	9,879	7,864	7,000	7,000	6,600
MICHIGAN JUSTICE TRAINING (0064)	24,145	21,866	50,800	20,800	40,700
LOCAL FORFEITURE (0073)	310	42	100	100	100
MAJOR GRANTS PROGRAMS (00MG)	3,083	9,329	-	-	-
Total	\$2,990,199	\$3,055,534	\$3,439,606	\$2,908,468	\$3,029,389

**SAFETY SERVICES AREA
POLICE SERVICES**

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	10,968,696	10,786,467	12,411,209	12,120,609	12,117,630
PAYROLL FRINGES	5,290,766	7,164,947	7,374,505	7,374,505	7,668,531
OTHER SERVICES	1,072,201	1,888,121	2,183,747	2,183,445	2,349,102
MATERIALS & SUPPLIES	122,927	169,256	412,731	413,033	197,700
OTHER CHARGES	2,737,413	2,611,303	2,913,216	2,913,216	2,892,247
PASS THROUGHES	-	742	-	302	-
CAPITAL OUTLAY	26,001	-	-	-	-
VEHICLE OPERATING COSTS	26,678	46,058	30,000	30,000	30,000
EMPLOYEE ALLOWANCES	178,443	306,066	207,884	207,884	197,462
Total	\$20,423,125	\$22,972,960	\$25,533,292	\$25,242,994	\$25,452,672

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
LOCAL LAW ENFORC BLOCK GRANT (0007)	59,873	48,868	33,721	34,023	-
GENERAL (0010)	20,196,343	22,675,606	25,101,302	24,873,752	25,318,872
HOMELAND SECURITY GRANT FUND (0017)	88,006	62,542	72,369	9,319	-
DRUG ENFORCEMENT (0027)	33,358	68,185	137,000	137,000	46,000
FEDERAL EQUITABLE SHARING FORFEI (0028)	18,613	64,866	138,000	138,000	47,000
MICHIGAN JUSTICE TRAINING (0064)	26,932	43,564	50,800	50,800	40,700
LOCAL FORFEITURE (0073)	-	-	100	100	100
MAJOR GRANTS PROGRAMS (00MG)	-	9,329	-	-	-
Total	\$20,423,125	\$22,972,960	\$25,533,292	\$25,242,994	\$25,452,672

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
POLICE SERVICES	164.00	146.00	146.00	149.00
Total	164.00	146.00	146.00	149.00

SAFETY SERVICES AREA

POLICE SERVICES UNIT

REVENUES

Prior Year Surplus – The decrease is primarily due to a reduction in planned expenditures that require the use of prior year fund balance in the non-General Fund Police Funds.

EXPENSES

Personnel Services – The decrease is primarily due to a one-time increase to Overtime that occurred in FY 2014.

Materials & Supplies – The decrease is primarily due to a reduction in budgeted Property, Plant & Equipment purchases in the non-General Fund Police Funds.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Police Services Unit would be charged \$3,856,228 (includes \$752,993 for parking enforcement-patrol division) in FY 2015.

**SAFETY SERVICES AREA
POLICE SERVICES**

Expenses by Activity (0007 LOCAL LAW ENFORC BLOCK GRANT)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
3035 PUBLIC SAFETY GRANTS	59,873	48,868	33,721	34,023	-
Total	\$59,873	\$48,868	\$33,721	\$34,023	-

Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	-	648,949	851,271	851,271	2,051,667
1100 FRINGE BENEFITS	2,718,418	1,696,946	1,672,474	1,672,474	1,651,505
1221 RECRUITING & HIRING	-	51,085	154,599	154,599	19,806
3111 PROFESSIONAL STANDARDS	-	41,406	3,679	3,679	3,679
3114 AAATA	215,736	267,404	137,502	137,502	271,757
3115 DEA OFFICER	-	63,324	165,986	165,986	25,901
3121 ADMINSTRATIVE SERVICES	-	209,550	6,250	6,250	476,269
3122 BUDGET & PAYROLL	-	-	1,000	1,000	1,000
3123 COMMUNICATIONS	-	703,248	962,215	958,737	962,063
3125 MANAGEMENT INFO SYST	-	881,408	1,218,752	1,218,752	1,218,752
3126 PROPERTY	-	104,190	150,681	150,681	155,514
3127 RECORDS	-	249,650	619,192	619,192	661,523
3135 HOSTAGE NEGOTIATIONS	350	3,235	1,000	1,000	1,000
3141 CRIME PREVENTION	1,074	2,080	250	250	250
3142 SCHOOL LIAISON	465,400	144,439	-	-	-
3143 CRIME STRATEGY	805	-	500	500	500
3144 DISTRICT DETECTIVES	2,993,960	2,954,776	2,713,369	2,699,864	3,484,717
3146 FIREARMS	27,599	30,711	30,000	30,000	30,000
3147 L.A.W.N.E.T.	263,803	247,488	179,562	179,562	178,290
3148 SPECIAL INVESTIGATIONS UNIT	1,021	360	-	-	-
3149 SPECIAL TACTICS	28,676	30,868	23,665	23,665	23,711
3150 PATROL	11,209,701	11,652,544	13,227,602	13,159,203	10,977,104
3152 SPECIAL SERVICES	732,857	923,376	1,060,420	935,420	978,216
3154 DEDICATED NEIGHBORHOOD PATROL	10,619	-	-	-	-
3156 CROSSING GUARDS	109,348	106,993	114,500	114,500	114,500
3157 FINGERPRINTING	37	37	-	-	-
3158 MOUNTAIN BIKES	432	660	150	150	150
3159 K-9	316,314	342,250	341,371	341,371	360,138
3160 MOTORCYCLE UNIT	16,790	17,670	15,439	15,439	15,461
3162 COMMUNITY STANDARDS	1,082,535	1,254,222	1,287,463	1,270,295	1,385,488
3172 ANIMAL CONTROL	35	-	28,000	28,000	130,000
3235 EMERGENCY MANAGEMENT	826	46,725	134,410	134,410	139,911
Total	\$20,196,336	\$22,675,594	\$25,101,302	\$24,873,752	\$25,318,872

Expenses by Activity (0017 HOMELAND SECURITY GRANT FUND)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
3035 PUBLIC SAFETY GRANTS	88,006	62,542	72,369	9,319	-
Total	\$88,006	\$62,542	\$72,369	\$9,319	-

Expenses by Activity (0027 DRUG ENFORCEMENT)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	-	8,000	-	-	-
3126 PROPERTY	-	2,400	-	-	-
3135 HOSTAGE NEGOTIATIONS	-	1,600	-	-	-
3146 FIREARMS	-	2,860	137,000	137,000	46,000
3147 L.A.W.N.E.T.	-	800	-	-	-
3149 SPECIAL TACTICS	6,583	12,762	-	-	-
3150 PATROL	22,985	18,728	-	-	-
3152 SPECIAL SERVICES	-	2,333	-	-	-
3159 K-9	3,789	18,702	-	-	-
Total	\$33,357	\$68,185	\$137,000	\$137,000	\$46,000

Expenses by Activity (0028 FEDERAL EQUITABLE SHARING FORFEI)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	-	42,694	-	-	-
1221 RECRUITING & HIRING	-	1,095	-	-	-
3126 PROPERTY	-	175	-	-	-
3144 DISTRICT DETECTIVES	10,078	12,635	-	-	-
3146 FIREARMS	1,828	-	-	-	-
3150 PATROL	1,045	8,267	138,000	138,000	47,000
3152 SPECIAL SERVICES	5,662	-	-	-	-
Total	\$18,613	\$64,866	\$138,000	\$138,000	\$47,000

Expenses by Activity (0064 MICHIGAN JUSTICE TRAINING)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	-	-	50,800	50,800	40,700
3111 PROFESSIONAL STANDARDS	-	806	-	-	-
3135 HOSTAGE NEGOTIATIONS	-	2,153	-	-	-
3144 DISTRICT DETECTIVES	6,585	6,295	-	-	-
3146 FIREARMS	6,167	3,929	-	-	-
3149 SPECIAL TACTICS	3,015	2,625	-	-	-
3150 PATROL	6,915	16,509	-	-	-
3152 SPECIAL SERVICES	4,100	10,347	-	-	-
3159 K-9	-	400	-	-	-
3160 MOTORCYCLE UNIT	150	500	-	-	-
Total	\$26,932	\$43,564	\$50,800	\$50,800	\$40,700

Expenses by Activity (0073 LOCAL FORFEITURE)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	-	-	100	100	100
Total	-	-	\$100	\$100	\$100

Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
3035 PUBLIC SAFETY GRANTS	-	9,329	-	-	-
Total	-	\$9,329	-	-	-

FY 2014
GOALS AND PERFORMANCE MEASURES

Service Area:	Safety Services	Area Administrator:	John Seto
Service Unit:	Police Services	Manager:	Greg Bazick

Service Unit Goals	City Goals:
A. The City's reported total Part I Crimes are among the lowest 20% of all communities in the country in the same population group.	2
B. Provide the means to the community to rate their perception of safety through the use of surveys.	2
C. Improve community relations and outreach.	2

Service Unit Measures	Status
A1. Reported part I violent crimes among lowest 20% (per FBI CIUS Publication CY2012)	Goal met 14.7%
A2. Reported part I property crimes among lowest 20% (per FBI CIUS Publication CY2012)	Goal met 15.6%
A3. Reported total part I crimes among lowest 20% (per FBI CIUS Publication CY2012)	Goal met 13.2%
B1. Implement an online survey that is available to the public to provide their perspective on how safe they feel in their neighborhood, Downtown, etc.	Goal met Online traffic questionnaire
B2. Be part of a comprehensive survey of all City services.	Goal met
C1. Hold 4 general meetings or workshops to improve communications with Neighborhood Watch groups.	In Progress Expected to be met on June 12th
C2. 10% of uniformed patrol officers' time is dedicated for community engagement activities.	Goal not met 4.7% measure was too narrowly defined

See Budget Summaries Section, Page 77 for list of City Goals

FY 2015 GOALS AND PERFORMANCE MEASURES

Service Area:	Safety Services	Area Administrator:	Chief Seto
Service Unit:	Police Services	Manager:	DC Bazick DC Baird

Service Unit Goals	Council Priorities
A. The City's reported total Part 1 Crimes are among the lowest 20% of all communities nationwide in the same population group.	2,3
B. Proactively seek out feedback from citizenry regarding perceptions of safety and other areas of concern related to policing and community standards issues.	2,3
C. Increase community outreach and improve community relations.	2,3
D. Continue to explore and expand upon countywide collaborative efforts with other law enforcement agencies.	2,3
E. Work to improve traffic safety in the city.	2,3

Service Unit Measures	Status
A1 – Reported Part 1 violent crimes among the lowest 20% as measured by FBI Uniform Crime Reporting statistics.	
A2 – Reported Part 1 property crimes among the lowest 20% as measured by FBI Uniform Crime Reporting statistics.	
B1 – Launch an ongoing online survey for 12 months to measure perceptions of safety.	
B2 – Launch an ongoing online survey for 12 months to measure satisfaction of services provided by the police department and community standards.	
C1 – 15% of road patrol officers' time is used for dedicated proactive policing and community engagement.	
C2 – Average one (1) community interaction per month with a specific community stakeholder group (i.e. business associations, faith communities, neighborhood watch/associations, etc.)	
D1 – Participate as a primary stakeholder agency in the implementation of 2 countywide collaborative initiatives.	
E1 – Increase the number of alcohol/drug related driving arrests by 10%	
E2 – Reduce the number of injury crashes by 5% overall at or near the ten intersections in the City with the highest incidence of crashes.	

See Budget Summaries Section, Page 77 for list of Council Priorities

SAFETY SERVICES AREA
POLICE SERVICES

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
MANAGEMENT ASSISTANT	000200	1.00
ADMIN ASSISTANT LVL 4	110044	1.00
COMM STANDARD OFFICER I	118504	2.00
COMM STANDARD OFFICER III	118524	2.00
COMM STANDARDS OFFICER I	118504	1.00
COMM STANDARDS OFFICER IV	118534	3.00
COMM STANDARDS OFFICER V	118544	1.00
COMM STANDARDS SUPV III	196724	1.00
COMMUNITY STANDARDS OFFIC	118534	1.00
DEPUTY CHIEF	168810	2.00
DETECTIVE I - BACH	148711	1.00
DETECTIVE I-BACH	148711	3.00
DETECTIVE II - BACH	148801	3.00
DETECTIVE III - BACH	148771	9.00
EMERGENCY MGR	401470	1.00
MANAGEMENT ASSISTANT	000200	1.00
POLICE LIEUTENANT DEGREED	158731	5.00
POLICE OFFICER	148700	10.00
POLICE OFFICER - ASSOC	148702	5.00
POLICE OFFICER - BACH	148701	5.00
POLICE OFFICER-BACH	148701	5.00
POLICE PROF ASST LEVEL 1	180370	1.00
POLICE PROF ASST LEVEL 2	180380	1.00
POLICE PROF ASST LEVEL 3	180390	3.00
POLICE SERVICE SPECIALIST	128560	1.00
POLICE SERVICE SPECIALIST	128561	5.00
POLICE STAFF SGT DEGREED	158761	17.00
RECORDS AND DATA UNIT SUP	196800	1.00
SAFETY SERVICES AREA ADM	403400	1.00
SENIOR OFFICER I - ASSOC	148692	3.00
SENIOR OFFICER I - BACH	148691	9.00
SENIOR OFFICER II	148900	3.00
SENIOR OFFICER II - ASSOC	148902	9.00
SENIOR OFFICER II - BACH	148901	31.00
SIU	148751	1.00
Total		149.00

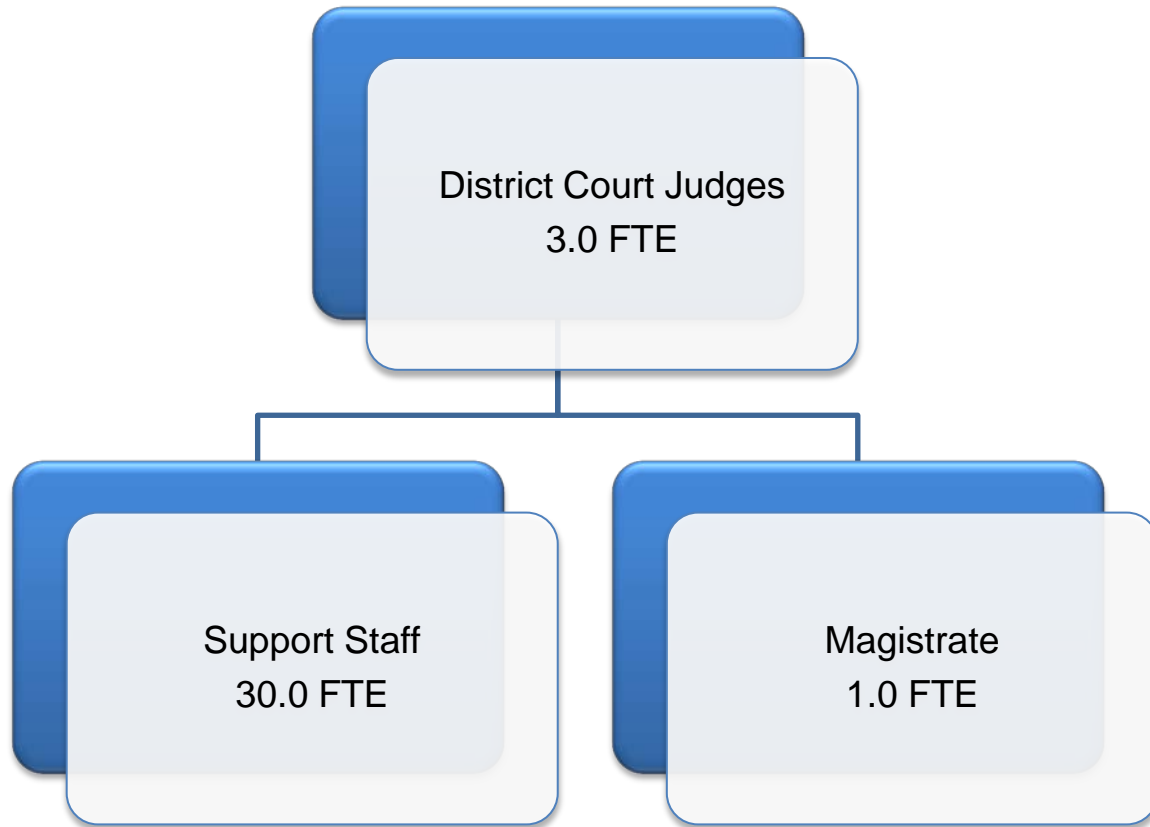
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FIFTEENTH DISTRICT COURT

The 15th District Court is responsible for adjudicating criminal misdemeanor cases filed for violation of local ordinances, the University of Michigan Regents' Ordinance and state laws. Judges conduct preliminary examinations in felony cases, hear general civil cases where the amount claimed as damages does not exceed \$25,000, preside over landlord tenant cases and hear appeals from small claims cases. The Court's magistrate conducts informal hearings in traffic civil infraction cases, hears small claims cases and presides over other matters as provided by state law.

Fifteenth District Court Organization Chart



- Administration
- Financial Management
- Communications
- Strategic Planning

- Civil Cases < \$25,000
- Landlord/Tenant Proceedings
- Small Claims Cases ≤ \$5,000
- Criminal & Traffic Misdemeanors punishable by less than 1 year in jail
- Arrest Warrant and Search Warrant Issuance
- Ann Arbor City Ordinance Violations
- Traffic & State Civil Infractions
- University of Michigan Regents Violations
- Felony Preliminary Examinations

The Fifteenth District Court hears cases that involve civil cases where the disputed amount is less than \$25,000, landlord/tenant proceedings, small claims cases where the disputed amount is \$5,000 or less, criminal and traffic misdemeanors punishable by less than one year in jail, arrest warrant and search warrant issuance, City of Ann Arbor ordinance violations, traffic and state civil infractions, University of Michigan Regents violations and felony preliminary exams.

15TH DISTRICT COURT

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
FINES & FORFEITS	1,775,845	2,038,077	2,094,770	2,094,770	2,114,700
INTERGOVERNMENTAL REVENUES	471,085	488,931	476,600	256,600	271,600
INVESTMENT INCOME	307	527	440	440	450
MISCELLANEOUS REVENUE	-	27,039	18,000	18,000	18,000
OPERATING TRANSFERS IN	110,000	81,511	80,000	80,000	75,000
Total	\$2,357,237	\$2,636,085	\$2,669,810	\$2,449,810	\$2,479,750

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	1,849,212	2,071,809	2,144,810	2,224,810	2,254,750
COURT FACILITIES (0023)	226,632	227,734	225,000	225,000	225,000
MAJOR GRANTS PROGRAMS (00MG)	281,393	336,542	300,000	-	-
Total	\$2,357,237	\$2,636,085	\$2,669,810	\$2,449,810	\$2,479,750

15TH DISTRICT COURT

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	1,756,470	1,875,674	2,119,832	1,978,495	1,897,137
PAYROLL FRINGES	917,173	1,269,698	1,301,556	1,353,106	1,510,935
OTHER SERVICES	569,374	891,169	815,650	696,650	557,650
MATERIALS & SUPPLIES	69,673	55,927	58,700	58,700	58,700
OTHER CHARGES	667,016	540,018	584,075	584,075	579,030
PASS THROUGHS	225,000	225,000	225,000	225,000	225,000
CAPITAL OUTLAY	-	15,410	-	-	-
EMPLOYEE ALLOWANCES	8,306	11,479	10,632	11,952	8,364
Total	\$4,213,012	\$4,884,375	\$5,115,445	\$4,907,978	\$4,836,816

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	3,700,828	4,338,636	4,342,514	4,435,047	4,611,816
COURT FACILITIES (0023)	225,000	225,000	225,000	225,000	225,000
MAJOR GRANTS PROGRAMS (00MG)	287,184	320,739	547,931	247,931	-
Total	\$4,213,012	\$4,884,375	\$5,115,445	\$4,907,978	\$4,836,816

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
15TH DISTRICT COURT	36.00	34.00	34.00	34.00
Total	36.00	34.00	34.00	34.00

FIFTEENTH JUDICIAL DISTRICT COURT

REVENUE

Intergovernmental Revenues – The FY2014 amount is attributable to the U.S. Department of Justice Domestic Violence Grant. The unexpended grant allocation will carry forward to FY2015.

EXPENSES

Personnel Services – The FY2014 amount is attributable to the U.S. Department of Justice Domestic Violence Grant. The unexpended grant allocation will carry forward to FY2015.

Payroll Fringes - This reflects the increase in pension and VEBA costs.

Other Services - The FY2014 amount is attributable to the U.S. Department of Justice Domestic Violence Grant. The unexpended grant allocation will carry forward to FY2015.

Municipal Service Charge (MSC) – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Fifteenth District Court would be charged \$1,572,261 in FY 2015.

15TH DISTRICT COURT

Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	1,139,418	1,208,375	1,322,259	1,295,922	1,294,096
5120 JUDICIAL & DIRECT SUPPORT	1,086,384	1,242,593	1,225,354	1,225,354	1,353,859
5140 CASE PROCESSING	941,273	1,229,380	1,133,166	1,133,166	1,120,816
5160 PROBATION/POST JUDGMNT SUP	533,748	658,283	661,735	780,605	843,045
Total	\$3,700,823	\$4,338,631	\$4,342,514	\$4,435,047	\$4,611,816

Expenses by Activity (0023 COURT FACILITIES)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	225,000	225,000	-	-	-
9500 DEBT SERVICE	-	-	225,000	225,000	225,000
Total	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000

Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

Activity	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
1000 ADMINISTRATION	96,860	71,907	129,022	129,022	-
3035 PUBLIC SAFETY GRANTS	190,325	248,831	418,909	118,909	-
Total	\$287,185	\$320,738	\$547,931	\$247,931	-

15TH DISTRICT COURT

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ACCOUNTING CLERK II- D.C.	001130	1.00
COURT ADMINISTRATOR	403420	1.00
COURT BAILIFF	000850	3.00
COURT CLERK II	000930	8.00
COURT CLERK III	000940	2.00
COURT RECORDER	000860	3.00
DEPUTY COURT ADMIN	403100	1.00
DISTRICT COURT JUDGE	200030	3.00
FINANCIAL MGR- DIST COURT	403440	1.00
JUDICIAL COORDINATOR	000880	3.00
LEAD DIVISION DEPUTY CLER	000910	1.00
MAGISTRATE	401880	1.00
PROBATION AGENT	000800	4.00
PROBATION SUPERVISOR	403150	2.00
Total		34.00

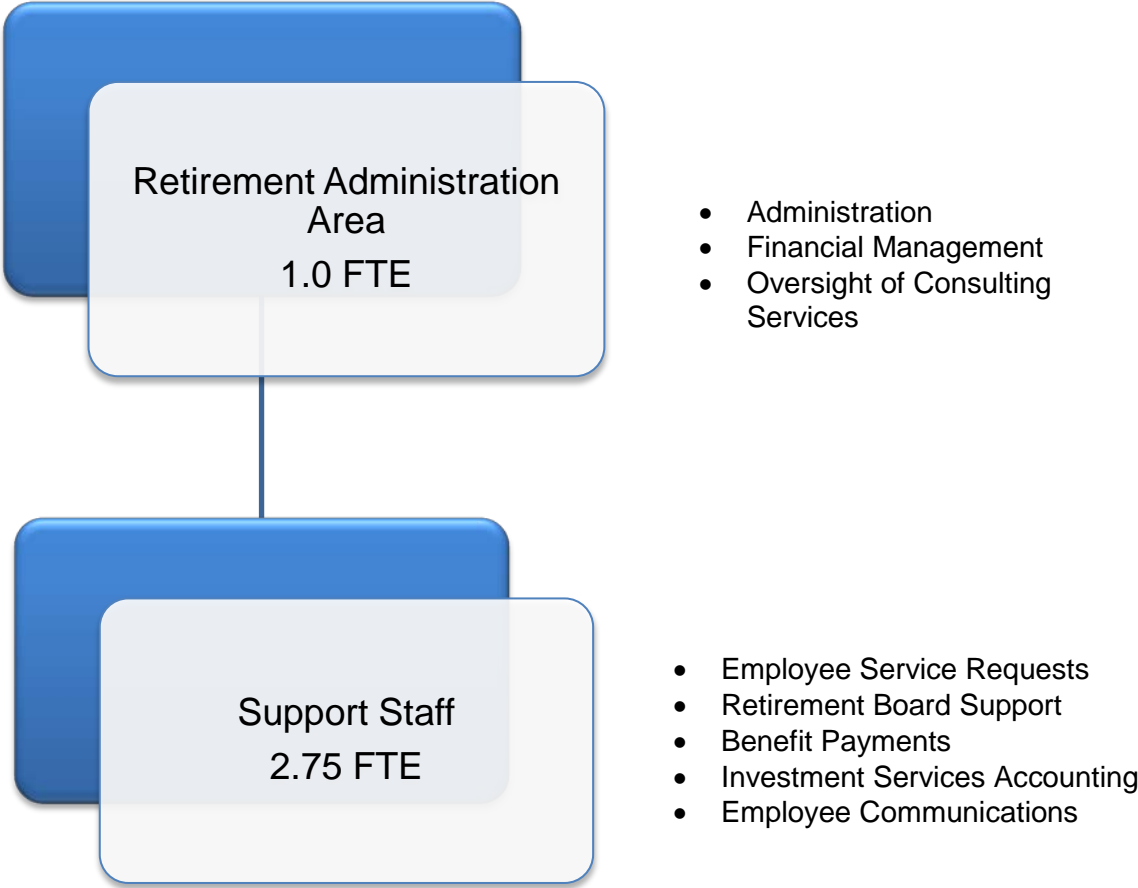
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RETIREMENT SYSTEM

The Retirement System provides normal retirement, disability, death and surviving beneficiary benefits to the permanent employees of the City of Ann Arbor. The general administration, management and responsibility for the proper operation of the Employees' Retirement System are vested in the Board of Trustees pursuant to the Charter of the City of Ann Arbor Michigan, Chapter 18 of Title 1 of the Ann Arbor City Code. The Retirement System shall be construed and enforced under the laws of the State of Michigan and any applicable federal law, rule or regulation, and all of the provisions of the City Ordinance shall be administered in accordance with such laws and regulations as well as any applicable collective bargaining agreements with the City.

Retirement System Organization Chart



The Retirement System provides normal retirement, disability, death and surviving beneficiary benefits to the permanent employees of the City of Ann Arbor. The general administration, management and responsibility for the proper operation of the Employees' Retirement System are vested in the Board of Trustees pursuant to the Charter of the City of Ann Arbor Michigan, Chapter 18 of Title 1 of the Ann Arbor City Code. The Retirement System shall be construed and enforced under the laws of the State of Michigan and any applicable federal law, rule or regulation, and all of the provisions of the City Ordinance shall be administered in accordance with such laws and regulations as well as any applicable collective bargaining agreements with the City.

RETIREMENT SYSTEM SERVICE AREA
RETIREMENT SYSTEM

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	15,208,845	12,317,931	14,265,628	14,265,628	15,489,219
CONTRIBUTIONS	461,827	563,491	494,300	494,300	494,300
INVESTMENT INCOME	3,249,434	60,932,601	18,127,601	18,127,601	18,665,766
MISCELLANEOUS REVENUE	6,675	4,133	-	-	-
OPERATING TRANSFERS IN PRIOR YEAR SURPLUS	2,027,927 -	5,511,779 -	3,457,226 10,768,899	3,457,226 -	4,693,011 9,011,985
Total	\$20,954,708	\$79,329,935	\$47,113,654	\$36,344,755	\$48,354,281

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
VEBA TRUST (0052)	3,640,659	17,253,687	12,269,026	12,269,026	13,504,811
PENSION TRUST FUND (0059)	17,314,049	62,076,248	34,844,628	24,075,729	34,849,470
Total	\$20,954,708	\$79,329,935	\$47,113,654	\$36,344,755	\$48,354,281

RETIREMENT SYSTEM SERVICE AREA
RETIREMENT SYSTEM

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	259,871	266,029	259,517	259,517	267,789
PAYROLL FRINGES	113,231	139,193	153,054	153,054	149,594
OTHER SERVICES	1,524,607	1,367,910	2,536,005	2,536,005	2,536,896
MATERIALS & SUPPLIES	4,403	6,795	5,500	5,500	5,500
OTHER CHARGES	31,223,931	32,468,997	32,349,500	32,349,500	32,348,925
Total	\$33,126,043	\$34,248,924	\$35,303,576	\$35,303,576	\$35,308,704

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
VEBA TRUST (0052)	344,915	354,883	458,948	458,948	459,234
PENSION TRUST FUND (0059)	32,781,128	33,894,041	34,844,628	34,844,628	34,849,470
Total	\$33,126,043	\$34,248,924	\$35,303,576	\$35,303,576	\$35,308,704

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
RETIREMENT SYSTEM	3.75	3.75	3.75	3.75
Total	3.75	3.75	3.75	3.75

RETIREMENT SYSTEM

REVENUES

Charges for Services – The FY 2015 increase reflects the higher level of contribution as determined by the actuary.

Operating Transfers In- The FY2015 budget includes an increase in the transfer of excess contributions into the VEBA trust fund, which is derived from the ARC less amounts paid for health care for current retirees.

Prior Year Surplus- The Pension Trust Fund is anticipating the use of fund balance, in addition to revenue generated from investments.

RETIREMENT SYSTEM SERVICE AREA
RETIREMENT SYSTEM

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
ACCOUNTANT II	401440	0.75
EXECUTIVE DIRECTOR-RET SY	403740	1.00
MANAGEMENT ASSISTANT	000200	1.00
PENSION ANALYST	403650	1.00
Total		3.75



DOWNTOWN DEVELOPMENT AUTHORITY

In 1982, the Downtown Development Authority was created by City Council as a vehicle for urban revitalization. Since its creation, the DDA has been a vital agent in the rejuvenation of an evolving and diverse downtown, and a significant catalyst encouraging new private investment. Some of the more important DDA projects include increasing and improving parking facilities, support for transportation and housing, and installing pedestrian improvements to enhance the attractiveness and use of downtown.

DOWNTOWN DEVELOPMENT AUTHORITY

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	17,050,292	19,086,835	19,348,015	19,348,015	19,298,219
INVESTMENT INCOME	94,278	1,698	21,901	21,901	28,967
MISCELLANEOUS REVENUE	194,160	1,528,489	100,000	100,000	110,000
OPERATING TRANSFERS IN PRIOR YEAR SURPLUS	-	750,000	4,800,000	4,800,000	2,318,025
TAXES	3,726,763	3,738,160	4,501,347	4,454,379	4,800,000
Total	\$21,065,493	\$25,105,182	\$30,654,345	\$28,724,295	\$29,164,457

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
DDA HOUSING FUND (0001) DOWNTOWN DEVELOPMENT AUTHORITY (0003)	2,895	8,739	402,231	402,231	377,000
DDA PARKING MAINTENANCE (0033)	3,869,107	3,801,283	5,859,811	4,465,318	4,803,009
DDA PARKING FUND (0063)	26,746	752,535	4,403,131	4,403,131	3,072,079
	17,166,745	20,542,625	19,989,172	19,453,615	20,912,369
Total	\$21,065,493	\$25,105,182	\$30,654,345	\$28,724,295	\$29,164,457

DOWNTOWN DEVELOPMENT AUTHORITY

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	272,576	299,792	359,342	334,240	371,971
PAYROLL FRINGES	145,673	170,815	179,037	204,139	200,845
OTHER SERVICES	6,246,946	6,338,586	7,333,512	7,333,512	8,000,037
MATERIALS & SUPPLIES	4,839	17,290	42,745	42,745	52,731
OTHER CHARGES	3,166,384	4,126,054	4,396,579	4,796,581	4,598,029
PASS THROUGHES	7,131,357	8,831,707	13,256,390	13,524,325	11,139,953
CAPITAL OUTLAY	3,675,411	5,687,873	2,905,860	3,805,860	4,582,642
EMPLOYEE ALLOWANCES	4,104	3,788	3,788	-	3,788
Total	\$20,647,290	\$25,475,905	\$28,477,253	\$30,041,402	\$28,949,996

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
DDA HOUSING FUND (0001)	2,895	398,572	302,000	702,000	377,000
DOWNTOWN DEVELOPMENT AUTHORITY (0003)	5,235,897	5,497,401	5,859,811	5,925,852	4,588,548
DDA PARKING MAINTENANCE (0033)	253,503	1,217,971	2,326,270	2,326,270	3,072,079
DDA PARKING FUND (0063)	15,154,995	18,361,961	19,989,172	21,087,280	20,912,369
Total	\$20,647,290	\$25,475,905	\$28,477,253	\$30,041,402	\$28,949,996

FTE Count

Category	FY 2012	FY 2013	FY 2014	FY 2015
DOWNTOWN DEVELOPMENT AUTHORITY	4.00	4.00	4.00	4.00
Total	4.00	4.00	4.00	4.00

DOWNTOWN DEVELOPMENT AUTHORITY

REVENUES

Charges for Services – The decrease is due to a lower internal transfer into the parking maintenance account.

Miscellaneous Revenue –The FY2014 budget included Library Lane parking revenues which was reclassified to Charges for Services for FY2014 Forecast and FY2015 budget.

Prior Year Surplus – The FY2015 amount represents the use of prior year fund balance for the Parking Maintenance Fund.

EXPENSES

Other Services – The DDA inflated all of their other services by 3% annually in this two year budget plan.

Pass Throughs – The decrease represents a lower internal transfer to the Parking Maintenance Fund.

Capital Outlay – This reflects a \$1.2 million increase in Parking Maintenance Fund as well as increase of \$480,000 in the TIF Fund.

DOWNTOWN DEVELOPMENT AUTHORITY

Allocated Positions

Job Description	Job Class	FY 2015 FTE's
DDA DEPUTY DIRECTOR	403720	1.00
DDA EXEC DIRECTOR	403290	1.00
DDA PLANNING SPECIALIST	404190	1.00
MANAGEMENT ASSISTANT	000200	1.00
Total		4.00

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SMART ZONE

The Ann Arbor/Ypsilanti SmartZone, created in 2001 by the Michigan Economic Development Corporation, provides capital needed for the facilitation of the commercialization of research projects being developed at University of Michigan and Eastern Michigan University and the development of private high technology enterprises. The Local Development Finance Authority provides local financing for the Ann Arbor/Ypsilanti SmartZone through a tax capture mechanism.

SMART ZONE LOCAL DEVELOPMENT FINANCE AUTHORITY
SMART ZONE

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
INVESTMENT INCOME	14,576	11,788	10,250	10,250	12,940
PRIOR YEAR SURPLUS	-	-	159,245	-	-
TAXES	33,297	23,820	1,645,397	2,017,835	2,058,192
Total	\$47,873	\$35,608	\$1,814,892	\$2,028,085	\$2,071,132

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
SMART ZONE LDFA (0009)	47,873	35,608	1,814,892	2,028,085	2,071,132
Total	\$47,873	\$35,608	\$1,814,892	\$2,028,085	\$2,071,132

SMART ZONE LOCAL DEVELOPMENT FINANCE AUTHORITY
SMART ZONE

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
OTHER SERVICES	1,456,052	1,467,744	1,787,791	1,787,791	1,952,453
OTHER CHARGES	568	13,731	27,101	27,101	27,818
Total	\$1,456,620	\$1,481,475	\$1,814,892	\$1,814,892	\$1,980,271

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
SMART ZONE LDFA (0009)	1,456,620	1,481,475	1,814,892	1,814,892	1,980,271
Total	\$1,456,620	\$1,481,475	\$1,814,892	\$1,814,892	\$1,980,271

SMART ZONE LOCAL DEVELOPMENT FINANCE AUTHORITY

EXPENSES

Other Services – The FY2015 budget reflects an increase primarily attributable to a planned expansion of Ann Arbor SPARK’s marketing and internship program.



NON-DEPARTMENTAL AND DEBT SERVICE

The Non-Departmental Service Area is used to record and track revenue and expenditure activities that are not associated with any specific Service Area. Specific activities include: operating transfers to other funds, contingency for compensation, AAATA tax transfer, debt service, city wide dues and licenses, Michigan Tax Tribunal refunds, and other miscellaneous activities.

The debt service funds are used to record the debt service of the City. State law does not allow the City to issue general obligation debt in excess of 10% of State Equalized Value (SEV); the debt limit as of June 30, 2013 was \$529.5 million. The debt subject to that limit as of June 30, 2013, was \$126.9 million or 2.4% of the total SEV. Other indebtedness is financed through dedicated millages such as parks millages, specific revenues like water and sewer revenues and direct charges to individual taxpayers as with special assessments. Indebtedness, which is repaid from dedicated financing sources, does not count against the 10% of SEV limit. The total City debt (general obligation and all others) as of June 30, 2013 was \$286.6 million.

NON-DEPARTMENTAL SERVICE AREA
NON-DEPARTMENTAL AND DEBT SERVICE

Revenues by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
CHARGES FOR SERVICES	5,715,368	6,074,734	6,618,854	6,618,854	6,675,868
INTRAGOVERNMENTAL SALES	1,019	332	-	-	-
MISCELLANEOUS REVENUE	652,290	548,943	4,101,287	520,279	538,853
OPERATING TRANSFERS IN PRIOR YEAR SURPLUS	5,360,211	5,665,263	9,196,082	5,696,082	5,719,276
SALE OF BONDS	-	-	1,459,038	-	2,417,828
TAXES	2,703,375	-	-	-	-
	9,862,033	9,913,737	9,565,500	9,565,500	9,797,711
Total	\$24,294,296	\$22,203,009	\$30,940,761	\$22,400,715	\$25,149,536

Revenues by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	12,607,911	13,067,950	18,133,304	13,289,293	15,938,019
GENERAL DEBT SERVICE (0035)	11,667,276	9,101,652	12,644,422	9,111,422	9,171,042
GEN DEBT SERV-SPEC ASSESSMENTS (0060)	19,051	33,813	163,035	-	40,475
PARK MAINT & CAPITAL IMP MILLAGE (0071)	58	49	-	-	-
Total	\$24,294,296	\$22,203,464	\$30,940,761	\$22,400,715	\$25,149,536

NON-DEPARTMENTAL SERVICE AREA
NON-DEPARTMENTAL AND DEBT SERVICE

Expenses by Category

Category	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
PERSONNEL SERVICES	-	-	754,835	1,029,000	846,000
PAYROLL FRINGES	551,932	-	213,576	213,576	-
OTHER SERVICES	317,601	250,807	468,390	415,380	236,409
MATERIALS & SUPPLIES	107,910	91,213	126,637	126,637	118,970
OTHER CHARGES	14,143,407	10,704,124	13,587,992	10,174,302	11,427,414
PASS THROUGHES	10,456,388	11,646,625	14,979,815	11,398,807	10,805,396
CAPITAL OUTLAY	-	-	-	-	-
Total	\$25,577,238	\$22,692,769	\$30,131,245	\$23,357,702	\$23,434,189

Expenses by Fund

Fund	Actual FY 2012	Actual FY 2013	Budget FY 2014	Forecasted FY 2014	Request FY 2015
GENERAL (0010)	13,010,359	13,097,867	17,309,788	14,036,245	14,209,672
OPEN SPACE & PARK ACQ MILLAGE (0024)	50,390	28,278	-	-	-
GENERAL DEBT SERVICE (0035)	11,813,977	9,030,421	12,646,422	9,146,422	9,173,042
GEN DEBT SERV-SPEC ASSESSMENTS (0060)	105,443	182,893	175,035	175,035	51,475
STREET MILLAGE FUND (0062)	215,278	124,956	-	-	-
PARK MAINT & CAPITAL IMP MILLAGE (0071)	115,270	68,556	-	-	-
SOLID WASTE (0072)	266,521	159,798	-	-	-
Total	\$25,577,238	\$22,692,769	\$30,131,245	\$23,357,702	\$23,434,189

NON-DEPARTMENTAL

REVENUES

Charges for Services – Increases are attributable to debt service transfers from the DDA.

Prior Year Surplus – This line item is used to balance budgeted expenditures over projected revenues in the General Fund. It is the City's policy to utilize fund balance in the General Fund for one-time, non-operational, items only. The General Debt Service - Special Assessment Fund uses fund balance to pay remaining special assessment debt which continues to exist after special assessments have been collected.

EXPENSES

Personnel Services – The decrease is attributable to lower budgeted severances.

Payroll Fringes – The FY 2014 budgeted amount reflects extra pension contributions.

Other Services – The FY 2014 budgeted amount reflects a non-recurring budgeted amount for the demolition of unsafe buildings.

Other Charges – The increase is primarily comprised of contingencies within the General Fund.

Pass Throughs – Reflects decreased transfers to non-recurring capital projects.

Below is a summary of general long-term debt (with various issue dates) and annual debt service requirements as of June 30, 2013:

Governmental Activities Debt															
FY Ending	Capital Projects Bonds		General Obligation Portion				Special Assessment Bonds		PACE Bonds		Other Debt		Total Governmental Activities Debt		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2014	\$3,060,000	\$4,136,532	\$80,000	\$7,225	\$710,000	\$794,380	\$80,000	\$6,710	\$ -	\$22,997	\$3,500,000	\$68,266	\$7,430,000	\$5,036,110	\$12,466,110
2015	3,165,000	4,045,052	20,000	3,225	740,000	769,722	25,000	2,750	56,000	22,473			4,006,000	4,843,222	8,849,222
2016	3,280,000	3,946,880	25,000	2,325	770,000	743,963	20,000	1,625	56,000	20,443			4,151,000	4,715,236	8,866,236
2017	3,400,000	3,841,436	25,000	1,175	805,000	716,955	15,000	705	56,000	18,203			4,301,000	4,578,474	8,879,474
2018	3,535,000	3,730,043			840,000	688,647			56,000	15,798			4,431,000	4,434,488	8,865,488
2019	3,665,000	3,606,897			870,000	659,047			56,000	13,367			4,591,000	4,279,311	8,870,311
2020	3,830,000	3,474,758			905,000	627,624			56,000	10,937			4,791,000	4,113,319	8,904,319
2021	3,985,000	3,334,073			945,000	594,461			56,000	8,506			4,986,000	3,937,040	8,923,040
2022	4,150,000	3,184,982			990,000	559,160			56,000	6,076			5,196,000	3,750,218	8,946,218
2023	4,340,000	3,025,783			1,030,000	521,453			56,000	3,645			5,426,000	3,550,881	8,976,881
2024	4,530,000	2,857,104			800,000	481,938			56,000	1,215			5,386,000	3,340,257	8,726,257
2025	4,730,000	2,678,646			840,000	446,663							5,570,000	3,125,309	8,695,309
2026	4,950,000	2,488,077			885,000	408,698							5,835,000	2,896,775	8,731,775
2027	5,170,000	2,286,651			930,000	368,503							6,100,000	2,655,154	8,755,154
2028	5,405,000	2,074,116			975,000	326,339							6,380,000	2,400,455	8,780,455
2029	5,645,000	1,848,106			1,030,000	280,913							6,675,000	2,129,019	8,804,019
2030	5,900,000	1,606,508			1,080,000	232,875							6,980,000	1,839,383	8,819,383
2031	6,175,000	1,350,722			1,135,000	182,419							7,310,000	1,533,141	8,843,141
2032	4,805,000	1,075,788			1,195,000	129,319							6,000,000	1,205,107	7,205,107
2033	4,430,000	870,940			1,255,000	73,519							5,685,000	944,459	6,629,459
2034	4,645,000	676,526			1,320,000	14,850							5,965,000	691,376	6,656,376
2035	4,870,000	469,038											4,870,000	469,038	5,339,038
2036	1,595,000	251,500											1,595,000	251,500	1,846,500
2037	1,675,000	171,750											1,675,000	171,750	1,846,750
2038	1,760,000	88,000											1,760,000	88,000	1,848,000
	\$102,695,000	\$57,119,908	\$150,000	\$13,950	\$20,050,000	\$9,621,448	\$140,000	\$11,790	\$560,000	\$143,660	\$3,500,000	\$68,266	\$127,095,000	\$66,979,022	\$194,074,022
Interest Ranges		3.500 - 6.500%		4.400 - 5.200%		2.000 - 4.500%		4.400 - 5.200%		3.500 - 4.340%		3.89%		2.000 - 6.500%	

Below is a summary of business-type activity and component unit debt (with various issue dates) and annual debt service requirements as of June 30, 2013:

Enterprise Funds											
FY Ending	Ann Arbor Building Authority Bonds		Water & Sewer Revenue Bonds		Other Debt		Other Bonds		Total Enterprise Debt		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2014	\$1,910,000	\$486,034	\$5,000,000	\$2,878,948	\$1,164,772	\$683,082	\$385,000	\$176,880	\$8,459,772	\$4,224,944	\$12,684,715
2015	1,960,000	401,222	4,635,000	2,736,236	1,248,345	707,756	400,000	167,619	8,243,345	4,012,833	12,256,178
2016	1,910,000	316,568	4,765,000	2,587,380	1,286,538	678,455	415,000	157,369	8,376,538	3,739,772	12,116,311
2017	1,960,000	228,371	4,930,000	2,431,372	1,716,168	648,502	425,000	145,044	9,031,168	3,453,289	12,484,457
2018	1,440,000	154,300	4,385,000	2,271,292	1,756,927	594,149	440,000	132,419	8,021,927	3,152,160	11,174,087
2019	1,470,000	81,800	4,545,000	2,109,513	1,803,099	530,032	455,000	119,294	8,273,099	2,840,639	11,113,737
2020	820,000	21,867	4,715,000	1,939,305	1,840,073	464,241	470,000	105,669	7,845,073	2,531,082	10,376,155
2021			4,900,000	1,760,059	1,886,065	396,944	490,000	91,544	7,276,065	2,248,547	9,524,612
2022			5,070,000	1,568,345	1,925,442	328,381	510,000	76,692	7,505,442	1,973,418	9,478,860
2023			5,255,000	1,361,229	1,969,605	257,508	275,000	62,544	7,499,605	1,681,281	9,180,886
2024			5,480,000	1,142,744	2,014,127	185,251	285,000	51,544	7,779,127	1,379,539	9,158,666
2025			5,000,000	920,597	1,987,045	111,253	300,000	39,788	7,287,045	1,071,638	8,358,683
2026			2,975,000	741,702	1,986,881	34,186	315,000	27,412	5,276,881	803,300	6,080,181
2027			3,050,000	599,488	1,976,896	(41,596)	330,000	14,025	5,356,896	571,917	5,928,814
2028			3,125,000	452,932	1,867,418	(117,876)			4,992,418	335,056	5,327,474
2029			1,450,000	337,250	1,850,771	(193,859)			3,300,771	143,391	3,444,162
2030			1,500,000	267,188	1,813,893	(284,211)			3,313,893	(17,023)	3,296,871
2031			1,550,000	194,750	1,707,925	(345,644)			3,257,925	(150,894)	3,107,032
2032			1,625,000	119,344	1,164,516	(413,282)			2,789,516	(293,938)	2,495,578
2033			1,700,000	40,375	808,375	(462,163)			2,508,375	(421,788)	2,086,587
2034					785,850	(478,947)			785,850	(478,947)	306,904
2035					701,760	(519,408)			701,760	(519,408)	182,352
2036					718,469	(571,595)			718,469	(571,595)	146,874
2037						(146,180)				(146,180)	(146,180)
2038											
	\$11,470,000	\$1,690,162	\$75,655,000	\$26,460,049	\$35,980,959	\$2,044,980	\$5,495,000	\$1,367,843	\$128,600,959	\$31,563,035	\$160,163,994
Interest Ranges		3.000 - 5.000%		2.000 - 4.750%		1.625 - 4.200%		1.000 - 4.250%		1.625 - 4.750%	

**CITY OF ANN ARBOR
FY2015 – 2020 CAPITAL IMPROVEMENTS PLAN (CIP)
(Adjustments to FY2014 – 2019 CIP)**

Background

The City of Ann Arbor Capital Improvements Plan (CIP) is used as a tool to implement the City Master Plan and assist in the City's financial planning. The CIP outlines a schedule of public expenditures for a six-year period. It does not address all of the capital expenditures for the City, but provides for large, physical improvements that are permanent in nature that are needed for the functioning of the community, including transportation, parks, utilities, and municipal facilities improvements.

The CIP provides a list of high value capital budget items or projects for inclusion in the proposed Capital Budget or the proposed Operations and Maintenance (O & M) Budget of the City's Annual Budget Document. The City utilizes a 2-year budget cycle process where every two years a detailed two-year budget for both operating and capital expenditures is prepared. By city charter, the City Council can only approve a one-year budget. So for the second year of each 2-year budget cycle, the Council reviews and approves adjustments to the second budget year.

As the CIP is coordinated with the capital projects portion of the budget, the CIP is handled in a similar manner. Every two years a six-year plan is completed based on the needs of the city and the community, and the available resources to perform the projects necessary to address those needs. This was performed for the FY2014-2019 CIP, which was approved by the Ann Arbor City Planning Commission on December 18, 2012. This year, the CIP consists of an update to those projects in the plan that will affect the 2015 fiscal year (FY2015).

Projects

In reviewing the current FY2014-2019 CIP for projects that will affect FY2015, staff was charged with examining the projects in the first year of the plan (FY2014) which we are currently in and those in the second year (FY2015) which will begin on July 1, 2014, and to determine which projects:

1. ***Have a revised estimated project cost from that in the current plan.*** If the total project costs affecting a particular funding source is adjusted, with either an increase or decrease, it could impact that funding source and require adjustments within the plan for FY2015. This could require some project schedules to be adjusted to other years, or some projects to be moved to an "unfunded" status.
2. ***Have an adjusted schedule compared to that in the current plan.*** Project schedules can require adjustment for several reasons, such as: delays encountered during earlier stages of the project; opportunities for outside or improved project funding if projects are advanced or delayed; reduced resources; modified priority of the particular project; decisions made by City Council in conjunction with the FY2014 budget approval; or, because of need to adjust the schedule of related projects.
3. ***Need to be added to or deleted from the plan.*** The conditions and needs of the City's various capital infrastructure systems are dynamic and change over time, even within the relatively short time of a year. As a result, there are some new needs that have been identified between the approval of the FY2014-2019 CIP and the adjustments proposed

City of Ann Arbor FY2015-2020 Capital Improvements Plan

in this FY2015-2020 CIP which necessitate new projects that require funding in FY2015, or perhaps even in FY2014. Conversely, there may be needs previously identified which may no longer be present, or some projects may have already been completed. Thus, some projects in either FY2014 or FY2015 may be eliminated. Any new needs that can be deferred until at least FY2016 are not added to the CIP at this time, nor are any projects beyond FY2015 eliminated. These items will be reviewed and considered during the next full CIP planning process in the fall of 2014.

- 4. Expanding the inclusiveness of the plan.** Historically, capital projects proposed by the Downtown Development Authority (“DDA”) have been partially, but not completely included in the Capital Improvements Plan. Similarly, Housing Commission capital projects have not been fully included in the plan. Both entities are City related but function under the direction of oversight boards rather than directly by City Council. In an effort to further coordinate capital efforts between City-run projects and those of the DDA and Housing Commission, FY2014 and FY2015 projects by those entities are being included in this modification. This inclusion will also assist in apprising the community of capital efforts by those entities.

There were 329 projects/needs contained in the FY2014-2019 CIP, with 129 of those needing funding in FY2014 and/or FY2015. There are 21 new projects being added and 5 projects being eliminated or rolled into another project, as well as 18 projects being moved out to FY16 or later for a net total of 127 projects needing funding in FY2014 and/or FY2015.

Adjustments to FY2015

Original funding need for FY2015 was \$50,371,200. The total adjusted funding need for FY2015 is \$62,253,000. This total funding need amount is approximately \$11,881,800 over that included in the FY2014-FY2019 CIP for FY2015, an increase of 23.59%. However, as can be seen below, without the addition of the Housing Commission and DDA projects, there would have been a net decrease of \$13,879,200 for a net decrease of about 27.55%. Some of the key contributors to this increase in FY2015 funding need compared to the approved FY2014-2019 CIP include:

1. Added Housing Commission Projects (\$21,231,000)
2. Added DDA Projects (\$4,530,000)
3. To allow time for development of a pavement asset management program in FY15, many FY15 street construction projects were shifted back to FY16, or later.
4. Net decrease for these and other changes exclusive of DDA and Housing Commission projects was \$13,879,200.

Other summary data regarding the adjustments being made to both FY2014 and FY2015 include:

- 17 projects had funding adjustments
- 42 projects had schedule adjustments
- 7 projects had funding and schedule adjustments
- 21 projects are being added to the plan for FY2014 and/or FY2015 (18 are DDA or Housing Commission)

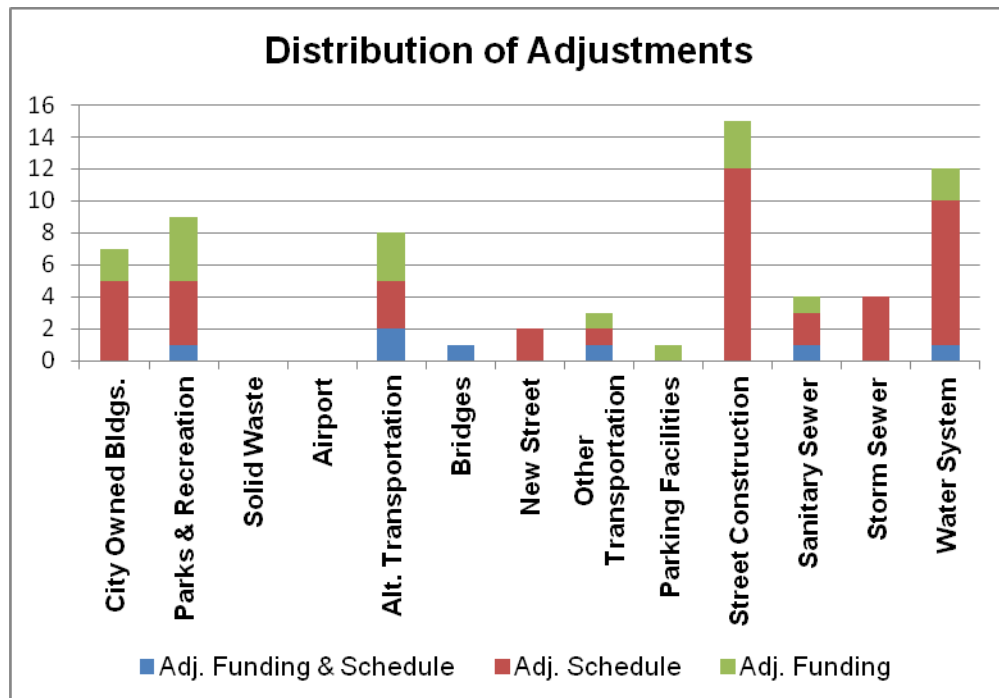
City of Ann Arbor FY2015-2020 Capital Improvements Plan

- 1 projects was eliminated as the need no longer exists or cost fell below minimum
- 4 projects were eliminated, but incorporated into existing needs/projects

The following pages contain tables and charts displaying these and other summary aspects of the CIP adjustments.

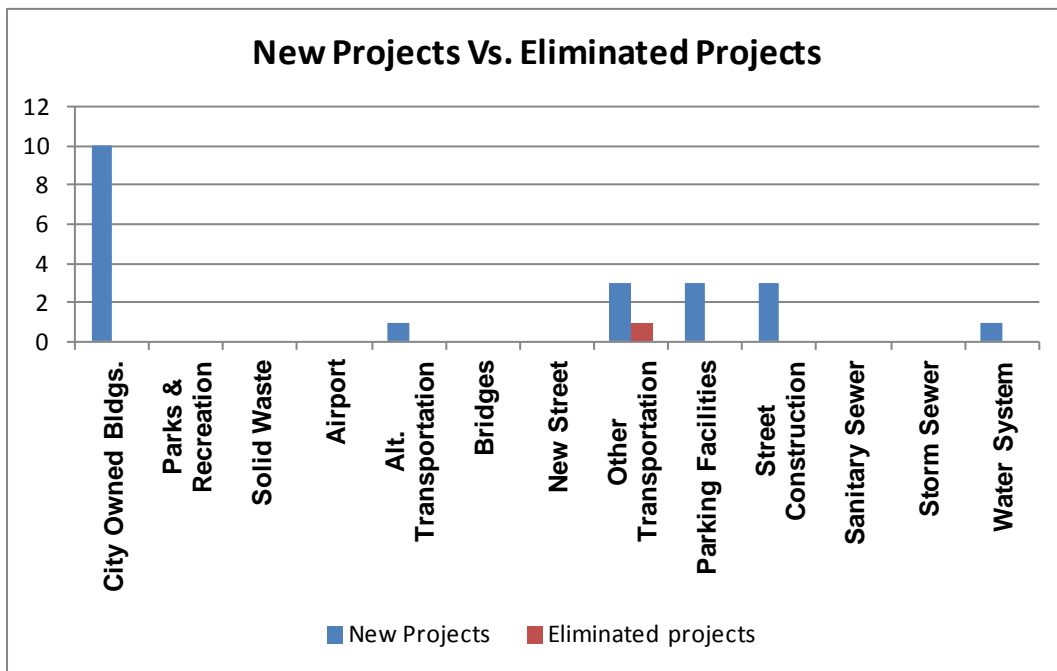
Distribution of Adjustments

Asset Category	Adj. Funding & Schedule	Adj. Schedule	Adj. Funding
City Owned Bldgs.	0	5	2
Parks & Recreation	1	4	4
Solid Waste	0	0	0
Airport	0	0	0
Alt. Transportation	2	3	3
Bridges	1	0	0
New Street	0	2	0
Other Transportation	1	1	1
Parking Facilities	0	0	1
Street Construction	0	12	3
Sanitary Sewer	1	2	1
Storm Sewer	0	4	0
Water System	1	9	2
Totals:	7	42	17



New Projects Vs. Eliminated Projects

Asset Category	New Projects	Eliminated projects
City Owned Bldgs.	10	0
Parks & Recreation	0	0
Solid Waste	0	0
Airport	0	0
Alt. Transportation	1	0
Bridges	0	0
New Street	0	0
Other Transportation	3	1
Parking Facilities	3	0
Street Construction	3	0
Sanitary Sewer	0	0
Storm Sewer	0	0
Water System	1	0
Totals:	21	1



City of Ann Arbor FY2015-2020 Capital Improvements Plan

City of Ann Arbor, MI
FY2014 - FY2015 CIP Modifications by Nature of Change

Projects Added: (21)

MF-CB-15-01: Housing Commission: 221-253 South Seventh Rehabilitation
MF-CB-15-06: Housing Commission: 3565 - 3585 Oakwood Rehabilitation
MF-CB-15-04: Housing Commission: 3681 - 3689 Platt Rehabilitation
MF-CB-15-09: Housing Commission: Baker Commons (106 Packard)
MF-CB-15-08: Housing Commission: Green Baxter Court
MF-CB-15-10: Housing Commission: Hikone
MF-CB-15-02: Housing Commission: Hillside Manor Rehabilitation
MF-CB-15-03: Housing Commission: Mallett's Creek Rehabilitation
MF-CB-15-05: Housing Commission: Maple Meadows Rehabilitation
MF-CB-15-07: Housing Commission: Miller Manor
MF-CB-15-11: DDA: 4th & William Parking Structure First Floor Build-out
TR-AT-15-01: DDA: Crosswalk Repairs in DDA District
TR-OT-15-01: DDA: Streetscape Framework Plan
TR-OT-15-03: DDA: East Liberty Street Pit Expansion
TR-OT-15-02: DDA: South University Streetscape
TR-PF-15-01: DDA: Fourth and William Parking Structure Elevators
TR-PF-15-03: DDA: Bike House #2
TR-PF-15-02: DDA: Vehicle Charging Stations
TR-SC-15-03: Annual Capital Street Maintenance Program
TR-SC-15-01: Nixon and Dhu Varren Intersection Improvement Study
TR-SC-14-07: (DDA: Fifth Avenue Streetscape (added to exist. street project scope; not in count)
UT-WS-15-01: Wastewater Treatment Plant Basin IV Drive Replacement

Projects Eliminated (1)

TR-OT-10-04: Geddes Road Sloughing Correction (scope reduced below CIP level)

Projects Eliminated As Stand-Alone and Rolled Into Other Projects (4)

TR-AT-06-01: Geddes Avenue Non Motorized Path Repair (added to TR-SC-10-09)
TR-AT-10-20: Major Mid-Block Crossing Improvements (done with street projects)
TR-OT-10-04: Geddes Avenue Sloughing Correction (added to TR-SC-10-09)
TR-SC-10-14: Geddes Avenue East (Riverview to Huron Parkway) (added to TR-SC-10-09)

Projects With Funding Adjustments (17)

MF-CB-12-05: Guy C. Larcom Municipal Building: 2nd Floor Council Chamber Renovation (- \$100,000)
MF-CB-14-05: 415 West Washington Re-use (- \$350,000 to reflect immediate needs only)
MF-PR-14-03: Leslie Park Golf Course Cart and Other Storage (-\$200,000)

Projects With Funding Adjustments (17) (cont)

- MF-PR-08-19: Recreation Facility Updates and Infrastructure Repairs (+20,000 in FY14 and + \$235,000 in FY15)
- MF-PR-10-07: Trails & Pathways - New Construction (-\$150,000 each in FY14 and FY15)
- MF-PR-10-06: Trails & Pathways - Repairs & Reconstruction (+\$75,000 in FY15)
- TR-AT-13-01: Annual Sidewalk Repair Program (+\$11,000 each in FY14 and FY15)
- TR-AT-10-04: Non-Motorized Corridor Project: Liberty (State Street to City Boundary) (-\$138,000; part done with other projects)
- TR-AT-14-03: Scio Church Sidewalks (Delaware to Maple) (+\$35,000 in FY14)
- TR-OT-10-10: Pavement Marking and Sign System Replacement (part of routine maintenance for FY14 and FY15 so adjusted to zero for those 2 years)
- TR-PF-11-02: ePark Parking Paystations (-\$400,000 in FY14 and +\$450,000 in FY15)
- TR-SC-13-07: Annual Street Resurfacing Program (+\$350,000 in FY14)
- TR-SC-14-17: ASRP - 2014: State Street - Eisenhower to I-94 (+\$545,000)
- TR-SC-12-03: ASRP - 2014: Washington - First to Fourth Ave (+\$90,000 added by DDA for possible lighting upgrades)
- UT-SN-14-05: Lift Station Repair/Replacement Program (-\$200,000 for FY15)
- UT-WS-14-12: Arbor Oaks Phase II Water Mains (+\$385,000)
- UT-WS-08-30: Downtown Valve Insertion/Replacement (-\$150,000 in FY15)

Projects With Schedule Adjustments (42)

- MF-CB-14-01: Fire Station #2 Renovations (FY14 to FY16)
- MF-CB-14-06: Fire Stations 3 and 4 Remodeling (FY15 to FY14 and FY16)
- MF-CB-12-03: Fire Station Mechanical Replacements (FY14 and FY15 to FY16 and FY17)
- MF-CB-14-04: Fire Stations 1 and 6 Remodeling (FY14 to FY16)
- MF-CB-10-05: Guy C. Larcom Municipal Building: Primary Chiller Replacement (FY15 to FY16)
- MF-PR-12-06: Historic Park Structures Repair/Restoration (FY15 to FY16)
- MF-PR-14-02: Leslie Science and Nature Center Master Plan Implementation (FY15 to FY16)
- MF-PR-14-08: Urban Park/Plaza Improvements (FY14 to FY17)
- MF-PR-14-01: Whitewater Amenities at Argo (FY15 to FY17)
- TR-AT-14-06: Ann Arbor Station Final Design (FY15 to FY16)
- TR-AT-12-04: Ellsworth at Research Park Pedestrian Crossing (FY13 and FY14 to FY16 and FY17)
- TR-AT-10-19: Model for Mobility: Ann Arbor- Detroit Commuter Parking (Interim) (FY14 and FY15 to FY16 and FY17)
- TR-NS-95-01: Oakbrook Drive Extension (west of State Street) (FY15-FY17 to FY17-FY19)
- TR-NS-10-07: Woodcreek Boulevard Extension (FY15 to FY17)
- TR-OT-10-06: Bird Road Retaining Wall (FY15 to FY16)
- TR-SC-14-11: ASRP - 2013: Depot (Main to Carey) (FY13 to FY14)
- TR-SC-12-13: ASRP - 2013: Division - Madison to Huron (FY13 to FY15)

Projects With Schedule Adjustments (42) (cont)

- TR-SC-14-10: ASRP - 2013: Green Road (Nixon to Burbank) (FY13 to FY17)
- TR-SC-14-04: ASRP - 2013: Geddes Ave (Church to Highland) (FY13 to FY16)
- TR-SC-14-13: ASRP - 2014: Eisenhower (Ann Arbor-Saline to Boardwalk) (FY14 to FY17)
- TR-SC-12-05: ASRP - 2014: Liberty - First to Main (FY14 to FY15)
- TR-SC-14-06: ASRP - 2014: S State (Washington to S University) (FY14 to FY17)
- TR-SC-14-18: ASRP - 2015: Dhu Varren (Nixon to Railroad) (FY15 to FY17)
- TR-SC-14-19: ASRP - 2015: Plymouth (Murfin to Nixon) (FY15 to FY18)
- TR-SC-14-07: Fifth Ave (Kingsley to Catherine) (FY15 to FY15 and FY16)
- TR-SC-08-01: Fuller Road & Maiden Lane/East Medical Center Drive Intersection Improvements (FY13-FY15 to FY17)
- TR-SC-14-12: Pauline (Stadium to Seventh) (FY14-FY15 to FY15-FY16)
- UT-SN-08-02: Dover Place/Riverview Sanitary Sewer (FY13 to FY15)
- UT-SN-08-05: Geddes Avenue Sanitary Sewer (2651 to 3053) (FY13 to FY15)
- UT-ST-12-18: Malletts Creek Study - Ellsworth to I-94 (FY14 to FY18)
- UT-ST-14-03: Malletts Streambank Stabilization Phase II (FY15 to FY16)
- UT-ST-10-18: McKinley/White/Arch Storm Vault (FY13 to FY15)
- UT-ST-13-01: Traver St/AARR Culvert Replacement (FY13 to FY15)
- UT-WS-12-07: Barton Dam Concrete Repairs - Phase II (design FY14 to FY15)
- UT-WS-08-07: Barton Pond Early Warning System (FY15-FY16 to FY17-FY18)
- UT-WS-08-20: Devonshire/Belmont/Londonderry Water Quality Improvements(FY19 to FY15)
- UT-WS-12-04: Duncan Water Main Replacement (FY14 to FY15)
- UT-WS-14-04: Geddes Road Water Main Replacement (Huron Pkwy to High Orchard (FY14-FY15 to FY16-FY17)
- UT-WS-02-19: Manchester Elevated Water Tank Paint Project (design FY14 to FY15)
- UT-WS-14-19: Pauline (Stadium to Seventh) (FY14-FY15 to FY15 to FY16)
- UT-WS-08-06: Replace Steere Farm Well Pump Engines (FY13-FY15 to FY15-FY16)
- UT-WS-14-10: Yellowstone Water Main Replacement (FY15 to FY14)

Projects with Both Funding and Schedule Adjustments (7)

- MF-PR-13-01: Gallup Park Boat Launch (FY15 to FY16 and +\$65,000)
- TR-AT-14-05: Bike Share program (FY13 and FY14 to FY14 and FY15 and +\$30,000)
- TR-AT-10-09: Non-Motorized Corridor Project: State Street (Depot to City Boundary) (+\$2000 in FY14 and move balance of construction FY15 to FY17)
- TR-BR-10-06: Fuller Road/Maiden Lane/East Medical Center Drive Bridges Rehabilitation (From FY16-FY17 to FY14-FY16 and -\$317,260)
- TR-OT-14-01: S Main Street Light Poles: William to Huron (FY14 to FY15 and -\$12,000)
- UT-SN-14-02: 2250 Belmont Sanitary Extension (FY19 to FY14 and +\$38,000)
- UT-WS-14-02: Ozone Dielectric Replacement (FY14-FY15 to FY14-FY16 and + \$85,000 in total)

**CITY OF ANN ARBOR
Budgeted Capital Improvement Projects
By Project Type**

Requested Project Appropriations for FY2015

ProjectID	Project Name	CIP Priority		Anticipated Spending Schedule				
		Rank	Score	Prior FYs	Projected FY2015	FY2016+	Total	
<u>Municipal Facilities - City Owned Buildings</u>								
MF-CB-12-03	Fire Station Mechanical Replacements	6	of 16	38.30				
MF-CB-14-05	415 West Washington Demolition	14	of 16	30.85				
n/a	Fire Station Asbestos Abatement stations 1, 3, 4 & 6	-	of 16	-				
n/a	Fire Station 3 Roof Replacement	-	of 16	-				
					38,000	90,000	128,000	
					-	300,000	300,000	
					45,000	-	45,000	
					85,000	-	85,000	
					-	168,000	390,000	
							558,000	
<u>Municipal Facilities - Parks and Recreation</u>								
MF-PR-10-01	Playgrounds and Neighborhood Park Improvements	4	of 27	66.38	639,000	75,000	300,000	1,014,000
MF-PR-13-01	Gallup Park Boat Launch	8	of 27	57.41	15,000	85,000	-	100,000
MF-PR-14-03	Leslie Park Golf Course Cart and Other Storage	9	of 27	56.92		131,327	168,673	300,000
MF-PR-08-07	Tennis & Basketball Court Renovations	11	of 27	54.08	600,000	150,000	300,000	1,050,000
MF-PR-10-06	Trails & Pathways - Repairs & Reconstruction	15	of 27	49.92	580,000	150,000	525,000	1,255,000
MF-PR-10-02	Parks Roads & Parking Lots	22	of 27	39.67	730,000	140,000	750,000	1,620,000
MF-PR-12-06	Historic Park Structures Repair/Restoration	23	of 27	39.29	150,000	150,000	300,000	600,000
					2,714,000	881,327	2,343,673	5,939,000
<u>Transportation - Alternative Transportation</u>								
TR-AT-10-29	ADA Ramp Replacements (Outside of DDA)	13	of 38	53.47	3,232,000	700,000	1,464,000	5,396,000
TR-AT-13-01	Annual Sidewalk Repair Program	26	of 38	42.63	1,065,000	538,000	1,076,000	2,679,000
TR-AT-14-05	Bike Share Program	-	of 38	-	125,000	25,000	-	150,000
n/a	Non-motorized Ed & Outreach				-	10,000	-	10,000
					4,422,000	1,273,000	2,540,000	8,235,000
<u>Transportation - Bridges</u>								
TR-BR-10-06	Fuller/Maiden/EMC Bridge Rehab	1	of 4	67.35	317,000	813,000	813,000	1,943,000
					317,000	813,000	813,000	1,943,000
<u>Transportation - Other</u>								
TR-OT-10-08	State Street Corridor Transportation Study	4	of 24	48.80	150,000	150,000	-	300,000
TR-OT-10-07	Ellsworth Road Corridor Transportation Study	17	of 24	26.87		-	50,000	50,000
					150,000	150,000	50,000	350,000
<u>Transportation - Street Construction</u>								
TR-SC-09-03	Stadium Blvd. (Hutchins to Kipke)	4	of 39	68.65		281,600	3,000,000	3,281,600
TR-SC-14-02	Stone School Rd (I-94 to Ellsworth)	5	of 39	68.65	371,371	1,660,000	-	2,031,371
TR-SC-10-09	Geddes Avenue (Apple Way to HPW)	7	of 39	65.19	300,000	730,000	2,000,000	3,030,000
TR-SC-14-03	Pontiac Trail Impr-Skydale to M-14	9	of 39	59.84	655,670	1,228,000	-	1,883,670
TR-SC-14-17	Major Street Resurfacing: State St (Eisenhower to I-94)	9	of 39	-		845,000	-	845,000
TR-SC-14-09	Scio Church (Main to Seventh)	18	of 39	41.33		50,000	950,000	1,000,000
TR-SC-13-07	Annual Local Resurfacing	26	of 39	32.85	1,850,000	1,500,000	4,500,000	7,850,000

CITY OF ANN ARBOR
Budgeted Capital Improvement Projects
By Project Type

Requested Project Appropriations for FY2015

ProjectID	Project Name	CIP Priority		Anticipated Spending Schedule				
		Rank	Score	Prior FYs	Projected FY2015	FY2016+	Total	
TR-SC-14-22	Springwater Subdivision	26	of 39	-	785,000	710,000	685,000	2,180,000
TR-SC-14-11	Major Street Resurfacing: Depot (Main to Carey)	31	of 39	-		560,000	-	560,000
TR-SC-12-05	Major Street Resurfacing: Liberty (First to Main)	34	of 39	19.66		320,000	-	320,000
TR-SC-15-01	Nixon/Dhu Varren/Green Intersection	-	of 39	-		100,000	-	100,000
TR-SC-15-02	Capital Maintenance Plan	-	of 39	-		350,000	1,050,000	1,400,000
n/a	Asphalt Sidewalk Maintenance	-	of 39	-		150,000	450,000	600,000
Utilities - Sanitary Sewer								
UT-SN-14-06	Sanitary Sewer Lining Projects	6	of 48	59.79	750,000	1,500,000	1,500,000	3,750,000
UT-SN-02-11	Wet Weather Mitigation (Long Term)	7	of 48	59.37	11,945,000	2,500,000	48,000,000	62,445,000
UT-SN-14-05	Lift Station Repair/Replacement Program	18	of 48	49.00		300,000	1,700,000	2,000,000
UT-SN-08-02	Dover Place/Riverview Sanitary Sewer	32	of 48	42.82		500,000	-	500,000
					12,695,000	4,800,000	51,200,000	68,695,000
Utilities - Storm Sewer								
UT-ST-10-16	Street Tree Replanting	9	of 55	53.20	975,000	300,000	300,000	1,575,000
UT-ST-10-16	Street Tree Replanting (General Fund contribution)	9	of 55	53.20		1,000,000	-	1,000,000
UT-ST-09-04	Stadium Boulevard Storm Sewer Replacement (Hutchins to Kipke)	11	of 55	50.21		110,000	360,000	470,000
UT-ST-10-04	Springwater Subdivision Storm Sewer Replacement	16	of 55	46.57	650,000	500,000	300,000	1,450,000
UT-ST-10-18	McKinley/White/Arch Storm Vault	17	of 55	46.52		500,000	-	500,000
UT-ST-14-07	Storm Sewer Lining Projects	27	of 55	37.00		600,000	600,000	1,200,000
UT-ST-10-13	Flood Mitigation Implementation Grant Matching	29	of 55	34.97		100,000	500,000	600,000
UT-ST-10-20	Geddes Avenue Storm Sewer (Arlington to Huron Parkway)	31	of 55	31.61	50,000	750,000	-	800,000
UT-ST-13-01	Traver St/AARR Culvert Replacement	32	of 55	28.91		55,700	-	55,700
UT-ST-12-22	Stream Bank Stabilization (Future locations)	33	of 55	28.30		150,000	750,000	900,000
UT-ST-14-05	Allen Creek Check Valve	42	of 55	22.96		30,000	-	30,000
					1,675,000	4,095,700	2,810,000	8,580,700
Utilities - Water System								
UT-WS-08-06	Replace Steere Farm Well Pump Engines	4	of 68	57.39	150,000	150,000	1,250,000	1,550,000
UT-WS-14-11	Lawrence Water Main Upsizing	13	of 68	49.53		200,000	-	200,000
UT-WS-14-18	Springwater Subdivision Water Main Replacement	13	of 68	49.53	490,000	220,000	500,000	1,210,000
UT-WS-12-07	Barton Dam Concrete Repairs - Phase II (50% General Fund)	17	of 68	48.33	50,000	575,000	-	625,000
UT-WS-12-07	Barton Dam Concrete Repairs - Phase II (50% Water Fund)	17	of 68	48.33		625,000	-	625,000
UT-WS-09-03	Raw Water Main (30") Upgrade Stadium (Seventh to Kipke)	19	of 68	46.51		155,000	1,375,000	1,530,000
UT-WS-01-10	Elevated Storage Tanks (West High Service District)	27	of 68	33.95		225,000	2,300,000	2,525,000
UT-WS-13-03	Dover Place/Riverview Water Main	36	of 68	27.77		200,000	-	200,000
UT-WS-02-19	Manchester Elevated Water Tank Paint Project	40	of 68	26.54	100,000	600,000	-	700,000
UT-WS-10-01	Barton Dam - Coating Structural Steel	49	of 68	21.36		400,000	-	400,000
UT-WS-08-20	Devonshire/Belmont/Londonderry Water Quality Improvement	54	of 68	20.18		1,200,000	-	1,200,000

**CITY OF ANN ARBOR
Budgeted Capital Improvement Projects
By Project Type**

Requested Project Appropriations for FY2015

ProjectID	Project Name	CIP Priority	
		Rank	Score
UT-WS-14-17	Water Meter Replacement Program (50% Water Fund)	63 of 68	16.61
UT-WS-14-17	Water Meter Replacement Program (50% Sewer Fund)	63 of 68	16.61

Anticipated Spending Schedule			
Prior FYs	Projected		Total
	FY2015	FY2016+	
	125,000	500,000	625,000
	125,000	500,000	625,000
790,000	4,800,000	6,425,000	12,015,000

Grand total

\$ 26,725,041	\$ 25,465,627	\$ 79,206,673	\$ 131,397,341
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Capital Improvement Program: Significant Non-recurring Projects

- There are 56 capital projects in the FY2015 capital budget totaling \$131,397,341.
- There are 26 projects over \$1,000,000 (46% of the projects). The total for these projects is \$119,048,641 (91% of total projects). All projects in excess of \$1,000,000 are considered significant. The significant projects for which appropriations were requested in FY2015 are listed in this section by project category.
- Of the 26 projects over \$1 million, one is over \$10 million. The total for this project is \$62,445,000 (48% of total projects).
- Nine of the projects in excess of \$1,000,000 are recurring. The recurring projects over \$1,000,000 are:
 - Playgrounds and Neighborhood Park Improvements \$1.0 million;
 - Tennis & Basketball Court Renovations \$1.1 million;
 - Trails & Pathways – Repairs & Reconstruction \$1.3 million;
 - Parks Roads & Parking Lots \$1.6 million;
 - ADA Ramp Replacements (Outside of DDA) \$5.4 million;
 - Annual Sidewalk Repair Program \$2.7 million;
 - Annual Local Street Resurfacing Program \$7.9 million;
 - Annual Capital Maintenance Program \$1.4 million;
 - Street Tree Planting \$2.6 million.

The three largest project categories make up 80% of all capital project dollars:

- | | |
|--|--------------------------------|
| • Utilities – Sanitary Sewer | \$68,695,000 (52% of projects) |
| • Transportation – Street Construction | \$25,081,641 (19% of projects) |
| • Utilities – Water System | \$12,015,000 (9% of projects) |
| • All other projects | \$25,605,700 (20% of projects) |

The effect of capital expenditures on future operating budgets - Two of the 12 common criteria utilized in the Prioritization Model tool for ranking projects in the CIP are 1. Effect on Operations and Maintenance, and 2. Energy. The project scores for these criteria are part of the total calculated prioritization score the project. The O&M and energy scores for each project are included in this section. The 10 point scales for scoring the O&M and energy criteria are:

0 – Will cause increase in O&M/energy costs

2 – Has a neutral effect on O&M/energy costs

5 or 6 – Makes a modest contribution to O&M/energy cost reduction

8 – Makes a modest contribution to O&M/energy cost reduction and creates opportunities to improve operational flexibility/use of technology, extends asset life, or use of renewable energy

10 – Makes significant contribution to O&M/energy cost reduction and creates opportunities to maximize operational flexibility/use of technology, extends asset life,

Capital Improvement Program: Significant Non-recurring Projects

utilizes materials or techniques that provide lowest overall life-cycle costs, or use of renewable energy

Municipal Facilities – Parks and Recreation

MF-PR-08-07 Tennis & Basketball Court Renovations (Annual) – Renovate two sports courts per project cycle year. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$150,000 in FY2015, and a total of \$1,050,000. The renovations should reduce maintenance costs. The O&M criteria score is 6. The Energy criteria score is 2.

MF-PR-10-01 Playgrounds and Neighborhood Park Improvements - Replaces project MF-PR-08-04 Neighborhood Parks Development. Play equipment and safety surfacing replacement/updates, accessibility upgrades, replace park furniture. Other revisions as identified by community input. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$75,000 in FY2015, and a total of \$1,014,000. These renovations should reduce maintenance costs, along with providing safer infrastructure. The O&M criteria score is 2. The Energy criteria score is 2.

MF-PR-10-02 Parks Roads & Parking Lots - Reconstruct and/or improve parks roads and parking lots. Locations to be determined by annual needs analysis of the entire park system. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$140,000 in FY2015, and a total of \$1,620,000. These renovations should reduce maintenance costs. The O&M criteria score is 2. The Energy criteria score is 2.

MF-PR-10-06 Trails & Pathways – Repairs & Reconstruction - Reconstruct and/or develop pathways, trails, boardwalks, and greenway corridors. Locations to be determined by annual needs analysis of the entire park system. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$150,000 in FY2015, and a total of \$1,255,000. These renovations should reduce maintenance costs. The O&M criteria score is 2. The Energy criteria score is 2.

Transportation – Alternative Transportation

TR-AT-10-29 ADA Ramp Replacements (Outside of DDA) – Bring corner ramps on city streets into ADA compliance. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$700,000 in FY2015, and a total of \$5,396,000. These renovations will not result in significant changes in operating expenditures. The O&M criteria score is 2. The Energy criteria score is 2.

TR-AT-13-01 Annual Sidewalk Repair Program – Repair and/or replacement of deficient sidewalks utilizing millage monies per vote of community. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project

Capital Improvement Program: Significant Non-recurring Projects

budget is \$538,000 in FY2015, and a total of \$2,679,000. These renovations will not result in significant changes in operating expenditures. The O&M criteria score is 2. The Energy criteria score is 2.

Transportation - Bridges

TR-BR-10-06 Fuller Road/Maiden Lane/East Medical Center Drive Bridges Rehabilitation – Perform bridge painting, steel repair, expansion joint and pin and hanger replacement, and bridge deck rehabilitation. The project budget is \$813,000 in FY2015, and a total of \$1,943,000. This infrastructure replacement should result in significant future operating expenditure reductions. The O&M criteria score is 10. The Energy criteria score is 0.

Transportation - Street Construction

TR-SC-09-03 Stadium Blvd. Reconstruction (Hutchins to Kipke) – Reconstruction of roadway. The project budget is \$281,600 in FY2015, and a total of \$3,281,600. This infrastructure replacement will not result in significant future operating expenditure reductions. The O&M criteria score is 0. The Energy criteria score is 2.

TR-SC-10-14 Geddes Avenue East (Apple Way to Huron Parkway) – Reconstruction of existing roadway, guardrail, slope failure and non-motorized issues. The project budget is \$730,000 in FY2015, and a total of \$3,030,000. This infrastructure replacement will not result in significant future operating expenditure reductions. The O&M criteria score is 2. The Energy criteria score is 2.

TR-SC-13-07 Annual Local Street Resurfacing Program – Millage funds to resurface/replace existing pavement, curb & gutter and utility surface structure repairs, sidewalk ramp repair/installation. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$1,500,000 in FY2015, and a total of \$7,850,000. These renovations will not reduce annual operation and maintenance expenses. The O&M criteria score is 2. The Energy criteria score is 2.

TR-SC-14-02 Stone School Road Improvements (I-94 to Ellsworth) – Reconstruction of roadway, non-motorized improvements, mid-block crossing, sidewalk gaps, stormwater BMPs, possible reforestation, AATA bus turnouts, possible concrete pavement. The project budget is \$1,660,000 in FY2015, and a total of \$2,031,371. These renovations will not reduce annual operation and maintenance expenses. The O&M criteria score is 0. The Energy criteria score is 2.

TR-SC-14-03 Pontiac Trail Improvements (Skydale to M-14) – Reconstruction of roadway, non-motorized improvements, mid-block crossing, sidewalk gaps, sanitary gaps, water gaps, stormwater improvements. The project budget is \$1,228,000 in FY2015, and a total of \$1,883,670. These renovations will not reduce operation and maintenance expenses. The O&M criteria score is 0. The Energy criteria score is 2.

Capital Improvement Program: Significant Non-recurring Projects

TR-SC-14-09 Scio Church (Main to Seventh) – Resurfacing of roadway. Multiple water main breaks, investigate water main upsizing, probable reconstruction. The project budget is \$50,000 in FY2015, and a total of \$1,000,000. These renovations will not reduce annual operation and maintenance expenses. The O&M criteria score is 0. The Energy criteria score is 2.

TR-SC-14-22 Springwater Subdivision Street Reconstruction – Reconstruct roads in coordination with water, sanitary and stormwater projects in the subdivision. The project budget is \$710,000 in FY2015, and a total of \$2,180,000. These renovations will not reduce annual operation and maintenance expenses. The O&M criteria score is 2. The Energy criteria score is 2.

TR-SC-14-N/A Annual Capital Maintenance Program – To meet annual street maintenance capital needs to extend street life. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$350,000 in FY2015, and a total of \$1,400,000. This program will not reduce annual operation and maintenance expenses.

Utilities - Sanitary Sewer

UT-SN-02-11 Wet Weather Mitigation (Long Term) – Disconnect footing drains and install sewage backup protection for areas outside of the study areas that do not have a history of basement flooding (250 homes per year). The project budget is \$2,500,000 in FY2015, and a total of \$62,445,000. These replacements will increase the peak capacity of the stormwater system, and should not result in significant additional future operating expenditures. The O&M criteria score is 2. The Energy criteria score is 2.

UT-SN-14-05 Lift Station Repair/Replacement Program – Replace aging lift stations over a 5 year period. The project budget is \$300,000 in FY2015, and a total of \$2,000,000. This project will improve efficiency and reduce operation and maintenance expenses. The O&M criteria score is 8. The Energy criteria score is 8.

UT-SN-14-06 Sanitary Sewer Lining Projects – Future sewer lining projects, locations to be identified as determined. The project budget is \$1,500,000 in FY2015, and a total of \$3,750,000. This project will reduce operation and maintenance expenses. The O&M criteria score is 10. The Energy criteria score is 2.

Utilities - Storm Sewer

UT-ST-10-04 Springwater Subdivision Storm Sewer Replacement – Replace existing storm sewer in streets slated for reconstruction. The project budget is \$500,000 in FY2015, and a total of \$1,450,000. This replacement will not reduce operation and maintenance expenditures. The O&M criteria score is 2. The Energy criteria score is 2.

Capital Improvement Program: Significant Non-recurring Projects

UT-ST-10-16 Street Tree Replanting – Replace trees lost to the emerald ash borer and as a regular planting program to replace trees that have died. The project budget is \$1,300,000 in FY2015, and a total of \$2,575,000, which includes \$1,000,000 from the General Fund. These improvements will not reduce operation and maintenance expenditures. The O&M criteria score is 0. The Energy criteria score is 2.

UT-ST-14-07 Storm Sewer Lining Projects – Address deteriorating stormwater pipes in various locations throughout the City. The project budget is \$600,000 in FY2015, and a total of \$1,200,000. These improvements will reduce of operation and maintenance expenditures. The O&M criteria score is 10. The Energy criteria score is 2.

Utilities - Water System

UT-WS-01-10 Elevated Storage Tanks (West High Service District) – Add elevated storage tank and associated piping on the west side of Ann Arbor. The project budget is \$225,000 in FY2015, and a total of \$2,525,000. These improvements should result in savings in future energy savings. The O&M criteria score is 0. The Energy criteria score is 5.

UT-WS-08-06 Replace Steere Farm Well Pump Engines – Replace engines with dual-drive engines capable of operating on electric as well as natural gas. The project budget is \$150,000 in FY2015, and a total of \$1,550,000. These equipment replacements will result in savings in future operating expenditures. The O&M criteria score is 8. The Energy criteria score is 8.

UT-WS-09-03 Raw Water Main (30”) Upgrade Stadium (Seventh to Kipke) – Replace AC pipe, upsize to 30” water main. Coordinate with road project. The project budget is \$155,000 in FY2015, and a total of \$1,530,000. These improvements should result in savings in future operating expenditures. The O&M criteria score is 2. The Energy criteria score is 5.

UT-WS-14-18 Springwater Subdivision Water Main Replacement – Replace main with history of water main breaks. Coordinate with road project. The project budget is \$220,000 in FY2015, and a total of \$1,210,000. These replacements will not result in savings in future operating expenditures. The O&M criteria score is 2, and the Energy criteria score is 2.

UT-WS-08-20 Devonshire/Belmont/Londonderry Water Quality Improvements – Improve water quality to customers, through main replacement, new looping main, auto-flushing device and/or filters. The project budget is \$1,200,000 in FY2015, and a total of \$1,200,000. These replacements will not result in savings in future operating expenditures. The O&M criteria score is 2. The Energy criteria score is 2.

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A

AAATA: Ann Arbor Area Transportation Authority provides local bus transportation in the Ann Arbor vicinity.

Accounting System: the total set of records that are used to record, classify, and report information on the financial status and operation of an entity.

Accrual Basis of Accounting: basis of accounting that records the financial effects of transactions and other events that have cash consequences in the periods in which those transactions or events occur rather than only in the periods in which cash is received or paid by the enterprise.

Adopted Budget: a budget that has been approved by the City Council.

Allocation: the distribution of available monies, personnel and equipment among various City functions.

Amortization: the reduction of an account through regular payments over a specific period of time.

Annual Budget: an estimate of expenditures for specific purposes during the fiscal year and the proposed means (estimated revenues) for financing those activities.

Appropriation: an authorization made by the legislative body of a government that permits officials to incur obligations and to make expenditures of governmental resources.

Assessed Value: a valuation set upon real or personal property by the City Assessor as a basis for levying taxes.

Audit: a study of the City's accounting system to ensure financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and the City Charter.

B

Balanced Budget: a budget with revenues equal to expenditures, and neither a budget deficit nor a budget surplus.

Bond: a written promise to pay a specified sum of money (principal or face value) at a specified future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are used typically for long-term debt and sold to investors.

Budget (Operating): a plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them.

Budget Calendar: the schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Deficit: occurs when a government spends more than it receives in revenue.

Budget Message: a general discussion of the submitted budget and financial conditions of the City presented in writing by the City Administrator as part of the

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budget document.

C

Capital Budget: a plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the annual budget, which includes both capital operating and capital outlays. The capital budget is based on the Capital Improvement Program (CIP).

Capital Improvement Program (CIP): a plan for capital expenditures to be incurred each year over a fixed period of years setting forth each capital project, the duration of the project and the amount to be expended each year in financing those projects.

Capital Outlay: the purchase of items that cost over \$5,000 and have a useful life of more than two years.

Cash Basis of Accounting: records all revenues and expenditures when cash is either received or disbursed.

Cash Flow Budget: a projection of the cash receipts and disbursements anticipated during a given period.

Cost Center: an organizational and/or budgetary unit within a service area/unit.

CTN: Community Television Network provides access via the local cable network for local governments and public access.

D

DDA: Downtown Development Authority

was established to provide and maintain off street parking and pedestrian improvements in the downtown area.

Debt Service: the actual cost of interest and principal on bond maturities as well as the interest costs of bond anticipation notes.

Deficit: (1) the excess of an entity's liabilities over its assets; (2) the excess of expenditures over revenues during a single accounting period.

Direct Expenses: expenses specifically incurred as the result of providing a product of service (e.g., labor and material used).

Disbursements: funds actually expended.

E

Encumbrance: an obligation in the form of a purchase order, contract or salary commitment that is chargeable to an appropriation, and for which part of an appropriation is reserved. These obligations become disbursements upon payment.

Enterprise Funds: a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full costs of providing the goods or services be financed primarily through charges and fees thus removing the expenses from the tax rate.

Expenditures: the amount of money, cash or checks actually paid or obligated for payment from the treasury.

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F

Fiscal Year: a twelve-month period for which an organization plans the use of its funds. In Ann Arbor, the fiscal year is July 1 to June 30.

Fixed Charges: expenses that are generally recurring and constant.

Force Account: construction or maintenance activities performed by a municipality's own personnel, rather than by outside labor.

Full Time Equivalent (FTE): the amount of funding budgeted for a particular position; expressed in fractions of one year.

Fund: a set of interrelated accounts, which record assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.

Fund Balance: the excess of an entity's assets over its liabilities.

G

General Fund: the major municipally owned fund which is created with city receipts and which is charged with expenditures from such revenues.

General Obligation Debt: the city issues two types of General Obligation Debt. The first is Unlimited GO Debt, which allows the City to raise taxes without limit to pay for the debt service and the second is Limited GO Debt, which relies on the existing revenue stream but becomes a first obligation against the General Operating Tax Levy.

Goals and Objectives: represent specific initiatives that a service unit will accomplish during the fiscal year. These may represent improvements to the operations or other objectives that are not normally done on an annual basis.

Grant: a contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grant monies are usually dedicated for specific purposes.

Grant/Loan Recipients: individuals or organizations that receive grants or loans from grants/loans.

I

Interfund Transfers: payments from one administrative budget fund to another, which result in the recording of a receipt and an expenditure.

L

Liability: debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Longevity: monetary payments to permanent full time employees who have been in the employ of the City for a minimum of five years.

M

Materials & Supplies: includes chemicals, office supplies, postage, repair parts, and inventory purchases.

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Modified Accrual: basis of accounting for all governmental funds and expendable trust and agency funds under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations which is recorded when due.

Municipal Service Charge: an administrative fee charged to funds outside the General Fund for general overhead costs including costs associated with City Administrator, City Attorney, City Clerk, Finance, Information Technology Services, etc.

N

Non-Personnel Expenses: an expenditure group that includes services, materials and supplies, charges, equipment and other miscellaneous expenses.

O

Object Code: a unique identification number and title for a class of expenditures; the most detailed level of budgeting and recording expenditures; also known as the "line item."

Operating Budget: authorized expenditures for on-going municipal services (e.g., police and fire protection, street maintenance, etc.)

Ordinance: a law set forth by a governmental authority; a municipal regulation.

Other Charges: includes debt service, operating transfers between funds,

insurance, and transfers to other entities.

Other Services: includes consulting, utilities, maintenance, rents, travel, etc.

P

Pass-Throughs: money that passes through the fund as a transfer to another fund or is collected and passed on to another entity such as Ann Arbor Area Transit Authority (AAATA).

Payroll Fringes: the cost of employee benefits including insurances, retirement, uniforms, etc.

Per Capita Cost: cost expressed as an amount per city resident.

Performance Measures: these measures include statistics that indicate the performance of the division focusing on effectiveness and efficiencies related to customer service. These measures can be used to benchmark service with other communities.

Personnel Services: expenditures that represent the cost of salaries and wages.

Policy: a definite course of action adopted after a review of information and directed at the realization of goals.

Position: a position is present if an employee is permanent and the City Administrator or City Council has authorized their duties.

Priority: a value that ranks goals and objectives in order of importance relative to one another.

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Procedure: a method used in carrying out a policy or plan of action.

Program: collections of work-related activities initiated to accomplish a desired end.

Property, Plant and Equipment: non-consumable materials and supplies with a value of less than \$5,000.

Purchase Order: an authorization and incurrence of debt for the delivery of specific goods or services.

R

Recommended Budget: the proposed budget that has been prepared by the City Administrator and forwarded to the City Council for approval.

Reimbursements: fees received as payment for the provision of specific municipal services.

Reserves: an account used to indicate that portion of fund equity, which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Revenue: additions to the City's financial assets (such as taxes and grants) which do not in themselves increase the City's liabilities or cancel out a previous expenditure.

Revenue Sharing: State distribution of monies raised through State Sales and Income Taxes to local governments.

S

Service Area: an organizational and/or budgetary unit established by City Council to carry out specified public services and implement policy directives.

Service Unit: an organizational and/or budgetary unit within a Service Area.

Structural Deficit: Permanent budget deficit that exists due to an underlying imbalance in government revenues and expenditures.

Structurally Balanced Budget: one that supports financial sustainability for multiple years into the future.

T

Target Based Budgeting: a system by which the City Administrator sets expenditure targets for General Fund service areas based on estimated availability of revenue.

Tax Increment Financing (TIF): a method of financing public improvements to a geographical area by capturing the taxes that are a result of private improvements and new construction in the area.

V

VEBA: Voluntary Employees Beneficiary Association- a trust used to fund the post retirement health and life insurance benefits.

Vehicle Operating Costs: a group of accounts that are used to accumulate the cost of maintaining the City's fleet of vehicles and related equipment.