



City of Saginaw

Meeting Date: 9/19/2017

Staff Contact:

Dan O'Leary

Interim City Manager

Agenda Item: 6
(CC-0917-15)

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SUBJECT: **Public Hearing** – Presentation of Proposed Budget for Fiscal Year 2017-2018

BACKGROUND/DISCUSSION:

This is the public hearing required by law for public input on the proposed budget for the fiscal year 2017-2018.

FINANCIAL IMPACT:

N/A

RECOMMENDATION:

N/A

Attachments

Proposed Budget

CITY OF SAGINAW



TEXAS PROPOSED BUDGET 2017-2018

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$332,169 OR 4.39%, AND OF THAT AMOUNT, \$144,211 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

CITY OF SAGINAW

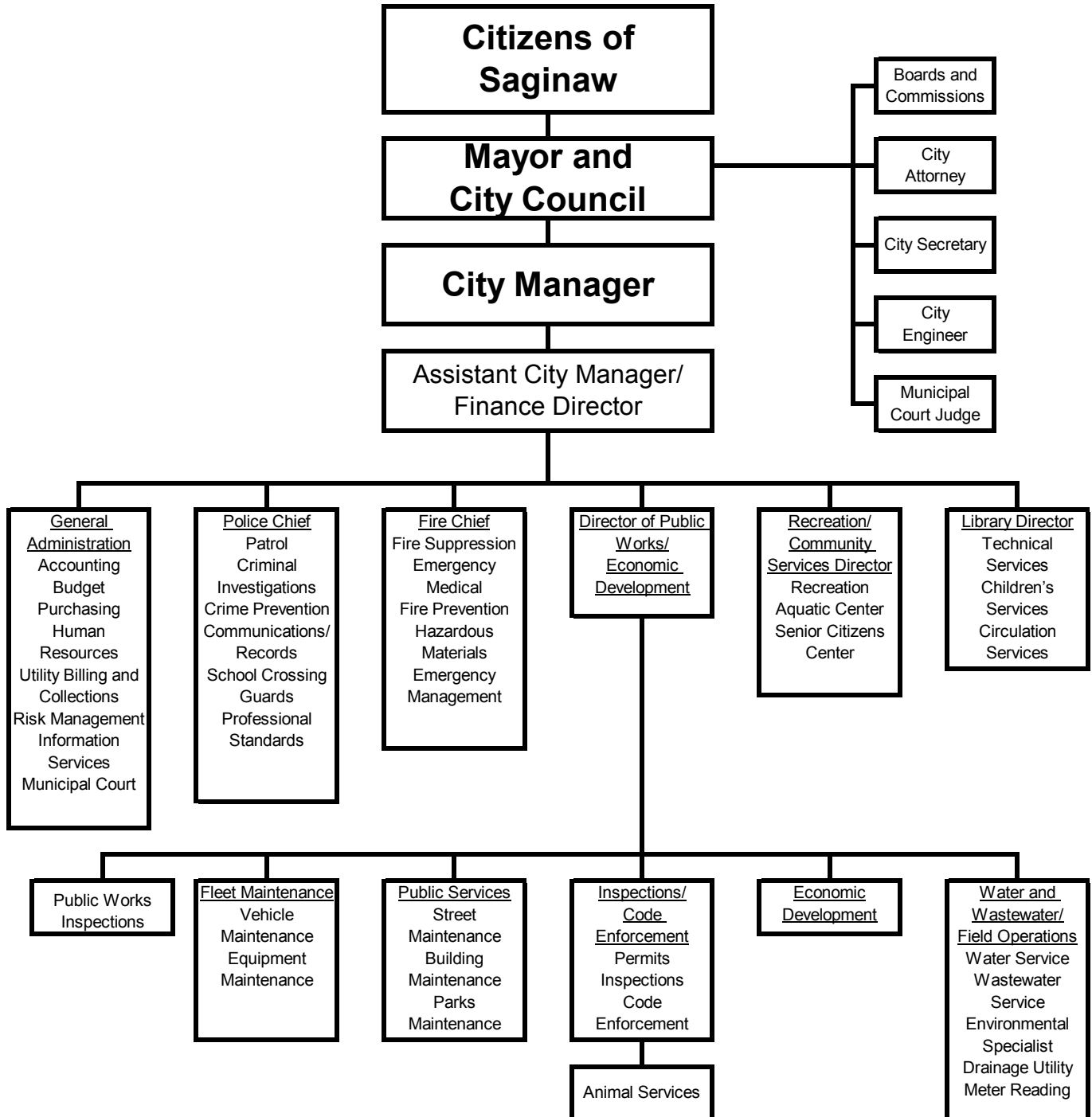
ELECTED OFFICIALS

| | |
|------------------------------|---------------------------|
| MAYOR | TODD FLIPPO |
| MAYOR PRO-TEM | DAVID FLORY |
| COUNCILMEMBER PLACE 2 | PATRICK FARR |
| COUNCILMEMBER PLACE 3 | VALERIE TANKERSLEY |
| COUNCILMEMBER PLACE 4 | SHERI ADAMS |
| COUNCILMEMBER PLACE 5 | CINDY BIGHORSE |
| COUNCILMEMBER PLACE 6 | MARY COPELAND |

CITY OFFICIALS

| | |
|--|-----------------------|
| INTERIM CITY MANAGER | DAN O'LEARY |
| ASST CITY MGR/FINANCE DIRECTOR | DOLPH JOHNSON |
| ASST FIN DIR/BUDGET ANALYST | KIM QUIN |
| CITY SECRETARY | JANICE ENGLAND |
| POLICE CHIEF | ROGER MACON |
| FIRE CHIEF | DOUG SPEARS |
| DIR OF PUBLIC WORKS/ECO DEV. | VACANT |
| LIBRARY DIRECTOR | ELLEN RITCHIE |
| RECREATION & COMMUNITY SERV DIR | KEITH RINEHART |

CITY OF SAGINAW ORGANIZATIONAL CHART 2017-2018



CITY OF SAGINAW 2016-2017 ACCOMPLISHMENTS

- Added two police officers (one reassigned from the Tarrant County Auto Theft Task Force)
- Added an additional Animal Services Officer by combining two part time positions
- Completed an employee salary study
- Installed two additional outdoor warning sirens for a total of nine
- Replaced a mobile fleet services vehicle for the city garage
- Completed the first Phase of the ADA transition plan required by the Federal Government
- Installed a new restroom facility at the south end of Willow Creek Park
- Installed ADA door openers at the Recreation and Community centers, replaced the gymnasium floor, upgraded the multipurpose rooms, and replaced the sun shades at the aquatic center
- Added a water and sewer maintenance position
- Replaced a vehicle in the Code Department
- Completed the space needs analysis and master plan for a Public Works office building
- Completed design and construction of the Blue Ridge Trail sanitary sewer project
- Completed the I&I study of the Little Fossil Creek basin.
- Completed the Watson and Lawson road water line replacements
- Completed the Hwy. 156 water line extension from Grand Central to Highland Station Park
- Completed design of the Saginaw Blvd. 12 water line Phase 2 and the S. Hampshire 16" water line projects
- Completed construction of the Bluebonnet Street water line replacement with CDBG funds from Tarrant County
- Replaced three patrol vehicles funded by the Crime Control and Prevention District
- Received \$78,000 in grants for police body cameras and CID equipment
- Completed street rehabilitation on Kennedy Lane, Norton, and Edwards Drive from the Street Maintenance Fund
- Received GFOA Awards for Budget (30th) and CAFR (25th) documents

CITY OF SAGINAW BUDGET HIGHLIGHTS 2017-2018

The following is a brief overview of the proposed 2017-2018 budget:

GENERAL FUND:

- Saginaw continues to see some growth in population and the tax base has increased by 7.17%. With thirteen residential subdivision phases recently completed or under construction, we are anticipating up to 300 new home starts during the 2017-2018 fiscal year. The average new home permit is currently over \$280,000.
- Saginaw's population has grown from 12,374 in 2000 to 19,806 per the 2010 census. The estimated 2017 population is 21,320. Based on permits for new homes, we could see a population increase of about 867 or 4% in 2018.
- Property tax values are up. The July certified estimated net taxable value from TAD is \$1,595,881,916. This is an increase of \$106,835,062 over last year's estimated net taxable value of \$1,489,046,854. We had a total of \$29,909,449 in added value from new construction (\$29,109,758 in residential and \$799,691 in commercial). New construction for 2016-2017 was valued at \$21,842,239.
- This budget proposes a tax rate of 0.495000 which is 1.8 cents lower than last year's rate and 1.3283 cents or 2.76% higher than the effective tax rate. The rollback tax rate is 0.512572.

| <u>TAX</u> <u>YEAR</u> | <u>DEBT</u> <u>RATE</u> | <u>M&O</u> <u>RATE</u> | <u>SALESTAX</u> <u>ADJUSTMENT</u> | <u>TOTAL</u> | <u>AVG. TAX</u> |
|-----------------------------------|----------------------------|-------------------------------|--------------------------------------|--------------|-----------------|
| 2016 | .219692 | .293308 | (.097901) | .513000 | \$660.28 |
| 2017 | .210814 | .284186 | (.096606) | .495000 | \$700.82 |
| DIFFERENCE OVER (UNDER) LAST YEAR | | | | (.018000) | \$ 40.54 |

- The average taxable single family home value in 2016 was \$128,709. The average taxable single family home value in 2017 is \$144,811, an increase of 12.5%. Due to the 10% cap on increased values, the average homeowner's city taxes will increase annually \$40.54 from \$660.28 to \$700.82 or \$3.38 per month. For \$58.40 per month the average household of Saginaw receives police protection, fire protection, public services, parks, recreation, and library services.
- Sales tax revenues are up. We estimate that we will receive \$4,600,000 in sales tax revenue, our year end projection for 2016-2017. The current sales tax rate is 8.25%, which is the maximum rate allowed. Of this, 6.25% goes to the State, 1.5% to the General Fund, 0.375% to the CCPD Fund, and 0.125% to the Street Maintenance Fund.
- We will see an increase of 13% in the cost of health insurance due to increased claims history. Delta Dental will remain our dental insurance provider. This will be the second year of the two year rate guarantee for dental insurance. This results in increased costs in the General Fund of \$107,460 and \$15,215 in the Enterprise Fund. The City will continue to provide a \$365 per month contribution for dependent coverage.

CITY OF SAGINAW BUDGET HIGHLIGHTS 2017-2018

- The proposed budget implements the new pay plan by bringing all employees up to the minimum salary for the position grade level. This will affect 58 positions which is 43% of full-time employees. Implementation cost to the General and Enterprise Funds, net of inter-fund transfers, is \$110,000. The new pay plan establishes a new minimum and maximum salary for each pay grade. Employees will receive a 3% step increase up to the maximum of their pay grade on their anniversary date. There are four employees who are at or above the maximum pay rate and will not receive a step increase. There are three employees that are within 3% of the top of their pay grade and will receive a step increase up to the maximum rate. The seven employees not eligible for the full 3% step increase will receive a one-time payment of \$1,000 on October 1st for this transition to the new pay plan. All step increases and one-time payments are at the discretion of the supervisor and dependent on employee performance. The impact of these pay adjustments, net of transfers, is \$210,000 in the General Fund and \$20,000 in the Enterprise Fund.
- The proposed budget includes the installation of a traffic signal at the intersection of Knowles Drive and West McLeroy Boulevard. The signal will reduce traffic backups at the intersection during peak travel times. The cost included in the General Fund is \$120,000.
- The General Administrative budget is increased to allow for live and/or web streaming of City Council meetings. \$40,000 is budgeted for necessary audio/visual equipment and \$14,000 is included for video recording service.
- The Municipal Court budget includes funding of \$16,405 for an upgrade to the software used to track citations through the court system. This upgrade is necessary as the current version will no longer be supported and we will be at risk for loss of vital data.
- A replacement fire engine will be ordered this year. To take advantage of the prepay discount, a payment of \$650,000 will be made from the General Fund. The fire engine will be financed when it is delivered and the General Fund balance will be reimbursed.
- The replacement of a Fire Department command vehicle is included at a cost of \$60,000.
- The Fire Department will receive a Tarrant County Emergency Services District 1 grant of \$20,000. Radios (12 to 15) that enable the Fire Department to communicate with the Police Department will be purchased.
- A captain rank will be added to the organizational structure of the Fire Department at a cost of \$14,325. Three lieutenant positions will be converted to captain positions. Each shift will then have one captain and one lieutenant on duty versus the current two lieutenants. This will enable there to be a clear chain of command during any shift when one of the three chiefs is not on duty.
- Maintenance and repair issues will be addressed at the Police Station with the replacement of the security gates at the Ridgecrest entrance to the parking lot (\$12,500) and repainting the jail floor (\$3,725). Five body worn cameras (\$2,700) will be replaced with forfeiture funds.

CITY OF SAGINAW BUDGET HIGHLIGHTS 2017-2018

- Police overtime pay has been increased by \$25,000 for traffic control for all schools on Old Decatur Road during the Fort Worth water and paving construction period.
- Funding is increased (\$42,000) for city-wide building maintenance and repairs. As city facilities age, more maintenance is required. The average annual cost has been more than budgeted for several years. Maintenance costs will fluctuate as large items such as air conditioners are replaced. This additional funding will be adequate to cover an average year of routine maintenance and repair items.
- Engineers will work on phase 2 of the Americans with Disability Act Transition Plan. Funding of \$33,000 is included to evaluate City parks and buildings.
- A Public Services pickup truck will be replaced (\$25,000).
- Funding of \$379,885 has been included in the Public Service capital budget to construct the Basswood Boulevard extension, pavement tie-in and traffic signal at the intersection of East Bailey Boswell Road per the Basswood Crossing developer agreement approved by the City Council. These funds will come from the General Fund balance.
- Parking lots will be funded (\$50,000) as part of the Master Park Plan. The front half of the ballfield parking lot will be reconstructed, as well as, increase the size of the smaller parking lots at Willow Creek Park.
- Funding (\$25,000) to add to the Holiday light display and necessary electric panel installation is included in the Park Department budget.
- The Recreation Department funding includes \$20,500 to repair and refinish the “big yellow” slide at the Aquatic Center, \$10,870 to replace five exercise bikes at the Recreation Center, and \$5,500 to repair/replace window blinds at the Recreation Center.
- Funding is included to resume the “Concerts in the Park” community program. \$6,000 will fund four music events at Willow Creek Park. Funding is increased by \$8,000 for additional programs at the parks.
- A part-time employee is added (\$10,740) at the Senior Citizen’s Center in response to the increased level of participation and plans for increased programming.
- A \$4,000 increase in the Library’s budget will increase the DVD and large print collections. Funding is also included to enable printing from mobile devices.
- Animal Services line items have been separated from the Inspections/Code Enforcement budget. It will now be accounted for as a distinct division and will track the cost of service for this function.
- The budget for the Inspections/Code Enforcement Department includes a vehicle for Inspections (\$24,695) and the replacement of 8 field tablets (\$4,400) for the inspectors and code officers.

CITY OF SAGINAW BUDGET HIGHLIGHTS 2017-2018

- An Animal Services truck will be replaced for \$49,460. The price includes the truck, the chassis mounted box, and emergency lights. The cages will be remodeled at the Animal Shelter. Cages will be expanded to provide more room for the animals and glass doors will be installed for safety. The total cost of the remodel is \$38,000, the General Fund budget includes \$28,000 and Animal Shelter donations will fund the remaining \$10,000. There is also a \$6,000 increase to the animal service budget for changing the vendor used to microchip animals, increased marketing of the shelter, and increased supplies and maintenance items.

DEBT SERVICE FUND:

- The budget includes the use of \$200,000 in surplus from the Debt Service Fund. The fund balance in the debt service fund has grown to a point that we are able to use a portion of it over the next few years to lower the debt service portion of the tax rate.

ENTERPRISE FUND:

- The City of Saginaw purchases water from the City of Fort Worth. Fort Worth has proposed a 5.19% increase in wholesale water rates. This budget includes a 5% increase in water rates. This increase will be passed on to our customers to avoid a future operating deficit and to maintain a fund balance sufficient to cover costs during an unusually wet year. Fund balance will also be used to fund future water and wastewater capital projects.
- The average residential customer using 8,000 gallons of water per month will pay \$2.11 per month more with the proposed rate increase.
- The City of Fort Worth bills the City of Saginaw for wastewater treatment based on the strengths and volume that pass through the system. Fort Worth has proposed a 0.48% increase in wastewater rates. This budget includes no change in our wastewater rates.
- The proposed budget includes \$1,200,000 to repair and rehab the Park Center overhead storage tank. A leak will be repaired, the existing coating will be removed, and the tank will be repainted. A service truck will be replaced (\$25,000) in the Enterprise Fund.
- Water Capital Improvement Projects include construction of the South Hampshire 16" water line (\$692,000) and the Saginaw Boulevard 12" water line phase 2 (\$322,000). Both of these capital projects will be funded with impact fees.
- The Enterprise Fund has been balanced with \$1,005,605 of reserves for the water tank repair and rehab.

CITY OF SAGINAW BUDGET HIGHLIGHTS 2017-2018

CAPITAL PROJECTS FUND:

- Construction will be completed on Phases 2&3 of the E. Bailey Boswell Road Project. Construction will begin on the overpass spanning the railroad tracks and Saginaw Boulevard. Tarrant County will partially fund the overpass project.

CCPD FUND:

- The voters approved an additional one-half cent sales tax for use by the Crime Control and Prevention District (CCPD) in November 1997. The additional sales tax went into effect on April 1, 1998, and revenues were received beginning in June 1998. The district was continued for five years in 2002. In 2007, the tax was continued for ten years and reduced to three eighths (3/8) of one percent with the remaining eighth used for street maintenance. Voters approved a ten year continuation of the sales tax in May 2017.
- Sales tax revenues are trending up; we estimate CCPD tax revenues of \$1,100,000 for the 2017-2018 fiscal year.
- The Crime Control and Prevention District will continue to provide for the salaries and benefits of ten patrol officers, a public services officer, a dispatcher and one-half the costs for a school resource officer.
- Two patrol vehicles will be replaced (\$106,000). The fund is balanced with \$33,000 of reserves.

DRAINAGE UTILITY FUND:

- In January 2005 the Saginaw City Council approved the necessary ordinances to establish a drainage utility within the city and adopted the utility's rates. Fees are assessed on properties based on the amount of storm water runoff they produce. Single family residences are currently assessed a uniform base fee of \$5.00 per month. Other properties, including multi-family, commercial and industrial, produce more storm water runoff at a higher rate and are charged a fee based on the number of equivalent base (residential) units adjusted for the use of the property.
- The Drainage Utility Fund pays the salaries of two maintenance workers and one-half the salary of the environmental specialist. It also funds supplies, equipment and drainage system improvements. A service truck will be replaced for \$40,000.
- Funding of \$268,000 has been included for the drainage on the Basswood Boulevard extension per the Basswood Crossing developer agreement approved by the City Council.
- The fund balance will be increased by \$204,645 by fiscal year end. The fund balance will be used in future years for necessary drainage projects. The East Cement Creek Drainage Improvement phases 2 and 3 project are scheduled to begin in FY 2018-2019. The fund balance at the end of the 2017-2018 fiscal year will be over \$1.8 million.

CITY OF SAGINAW BUDGET HIGHLIGHTS 2017-2018

STREET MAINTENANCE FUND:

- On May 12, 2007 the voters approved the ballot proposition imposing a one-eighth (1/8) of one percent sales and use tax for the maintenance and repair of existing municipal streets. This tax was effective in April 2008, and revenues were received beginning in June 2008. The street maintenance tax requires voter approval every four years. Voters approved the renewal of the street maintenance tax through 2019.
- We anticipate revenues of \$397,000 for the 2017-2018 fiscal year.
- These revenues will be used for general street repairs, large spot repairs along South Knowles from McLeroy to Longhorn Road, the reconstruction of Palomino Drive from Ruidoso to Longhorn Road, Bluebonnet Street from McLeroy to Southern, Belmont Street from Southern to Anderson, and large spot repairs on North Knowles from WJ Boaz to McLeroy Boulevard.
- Funding of \$30,000 is included for a contractor to crack seal 30,000 feet of city roadways.
- Funding of \$56,000 is included for the BNSF crossing upgrade on East McLeroy per the agreement approved by the City Council earlier this year.
- The budget is balanced using \$39,000 of fund reserves.

DONATIONS FUND:

- The Donations Fund is used to track funds received through water bill donations as well as direct donations to the City for specific purposes. Currently, Animal Services, Parks, Library, Senior Center, Fire, and Beautification have donation funds available for expenditure.
- Recurring expenses include the annual Fire Camp, Easter egg hunt and Public Safety Awards Banquet from fire and police donations, highway mowing, street light pole painting, and holiday lighting from Beautification donations, partial funding of the vaccination program from Animal Shelter donations, and books, data processing and supplies from Library donations.
- Library donations will continue to fund two seasonal part time library pages who will be hired for 13 weeks of the year and work 29 hours per week. These positions will enable the library to meet the higher demands of the summer season.
- Partial funding (\$10,000) from Animal Shelter donations will be used to remodel animal cages. The remaining funding (\$28,000) for the cage remodel is in the General Fund.

CITY OF SAGINAW BUDGET HIGHLIGHTS 2017-2018

GENERAL ESCROW FUND

- The General Government Escrow Fund was created in FY 2014-2015 to better track funds that are received and to be used for a specific purpose. The types of revenues budgeted in this fund are: hotel/motel tax, court technology fees, court security fees, gas production proceeds, and insurance deductibles and settlements. Revenues are budgeted at \$75,435.
- Budgeted expenditures include the Chamber of Commerce support (\$5,000), transfer to the General Fund for court security (Bailiff \$5,000), court system software/support (\$8,950) and the replacement of four hand held ticket writers (\$14,625), and insurance deductibles/repairs (\$40,000).
- Funding of \$57,750 is included for a portion of the City's share of the Basswood Boulevard extension per the Basswood Crossing development agreement.

WATER/WASTEWATER ESCROW FUND

- The Water/Wastewater Escrow Fund was created in FY 2014-2015 to better track funds that are received and to be used for a specific purpose. The types of revenues budgeted in this fund include water and wastewater impact fees.
- \$1,014,000 in water impact fees will be transferred to the Enterprise Fund for the construction of the Saginaw Boulevard 12" water line phase 2 (200 feet south of Palomino Drive to Hialeah Park) and the construction of the S. Hampshire 16" water line (South Hampshire across Hialeah Park to Saginaw Boulevard).

**CITY OF SAGINAW
BUDGET SUMMARY - ALL FUNDS
2017-2018**

| DESCRIPTION | GENERAL FUND | DEBT SERVICE FUND | ENTERPRISE FUND | CAPITAL PROJECTS FUND | CCPD FUND | DRAINAGE UTILITY FUND | STREET MAINTENANCE FUND | DONATIONS FUND | GENERAL ESCROW FUND | WWW ESCROW FUND | TOTAL ALL FUNDS |
|--------------------------------------|----------------------|---------------------|----------------------|-----------------------|---------------------|-----------------------|-------------------------|-------------------|---------------------|---------------------|----------------------|
| BEGINNING FUND BALANCE | \$ 10,158,330 | \$ 1,106,712 | \$ 6,376,670 | \$ 11,566,227 | \$ 402,445 | \$ 1,613,126 | \$ 1,295,877 | \$ 232,763 | \$ 1,154,446 | \$ 1,793,385 | \$ 35,699,981 |
| Current Property Taxes | \$ 4,489,920 | \$ 3,330,705 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,820,625 |
| Sales Tax | 4,600,000 | - | - | - | 1,100,000 | - | 390,000 | - | - | - | 6,090,000 |
| Other Taxes, Fines & Fees | 3,385,000 | 27,000 | - | - | - | - | - | - | 39,000 | 310,000 | 3,761,000 |
| Interest on Investments | 80,000 | 20,000 | 45,000 | 30,000 | 2,500 | 6,000 | 7,000 | 2,000 | 6,435 | - | 198,935 |
| Transfer from Other Funds | 1,704,605 | - | 1,056,645 | - | - | - | - | - | - | - | 2,761,250 |
| Water Charges & Fees | - | - | 8,710,000 | - | - | - | - | - | - | - | 8,710,000 |
| Drainage Utility Fees | - | - | - | - | - | 750,000 | - | - | - | - | 750,000 |
| Grant Assistance | 20,000 | - | - | - | - | - | - | - | - | - | 20,000 |
| Other Revenue | 304,910 | - | 80,000 | 2,666,670 | - | - | - | 160,000 | 30,000 | - | 3,241,580 |
| TOTAL REVENUES | \$ 14,584,435 | \$ 3,377,705 | \$ 9,891,645 | \$ 2,696,670 | \$ 1,102,500 | \$ 756,000 | \$ 397,000 | \$ 162,000 | \$ 75,435 | \$ 310,000 | \$ 33,353,390 |
| Use of Reserves for Special Requests | 1,167,595 | - | 1,005,605 | - | 33,000 | - | - | - | - | - | 2,206,200 |
| Use of Reserves for Debt Service | - | 200,000 | - | - | - | - | - | - | - | - | 200,000 |
| Use of Reserves for Capital Projects | - | - | - | 9,673,405 | - | - | 39,000 | - | 57,750 | 704,000 | 10,474,155 |
| Use of Reserves-ED Loan/Other | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RESOURCES | \$ 15,752,030 | \$ 3,577,705 | \$ 10,897,250 | \$ 12,370,075 | \$ 1,135,500 | \$ 756,000 | \$ 436,000 | \$ 162,000 | \$ 133,185 | \$ 1,014,000 | \$ 46,233,745 |
| Operating | \$ 14,148,090 | \$ 10,000 | \$ 7,748,850 | \$ - | \$ 75,300 | \$ 85,200 | \$ 380,000 | \$ 107,500 | \$ 55,050 | \$ - | \$ 22,609,990 |
| Capital Outlay/Special Requests | 69,405 | - | 1,014,000 | 12,370,075 | - | - | - | - | 72,375 | - | 13,525,855 |
| Debt Service Payments | - | 3,567,705 | 287,625 | - | - | - | - | - | - | - | 3,855,330 |
| Transfers to Other Funds | - | - | 621,775 | - | 954,200 | 158,155 | - | 8,120 | 5,000 | 1,014,000 | 2,761,250 |
| One Time Expenses | 1,534,535 | - | 1,225,000 | - | 106,000 | 308,000 | 56,000 | 10,000 | - | - | 3,239,535 |
| TOTAL EXPENSES/EXPENDITURES | \$ 15,752,030 | \$ 3,577,705 | \$ 10,897,250 | \$ 12,370,075 | \$ 1,135,500 | \$ 551,355 | \$ 436,000 | \$ 125,620 | \$ 132,425 | \$ 1,014,000 | \$ 45,991,960 |
| ENDING FUND BALANCE | \$ 8,990,735 | \$ 906,712 | \$ 5,371,065 | \$ 1,892,822 | \$ 369,445 | \$ 1,817,771 | \$ 1,256,877 | \$ 269,143 | \$ 1,097,456 | \$ 1,089,385 | \$ 23,061,411 |

**CITY OF SAGINAW
BUDGET SUMMARY TRANSFERS- ALL FUNDS
2017-2018**

| DESCRIPTION | GENERAL FUND | ENTERPRISE FUND | CCPD FUND | DRAINAGE UTILITY FUND | DONATIONS FUND | GENERAL ESCROW FUND | W/WW ESCROW FUND | TOTAL ALL FUNDS |
|----------------------------|---------------------|---------------------|-------------------|-----------------------------|-------------------|---------------------------|------------------------|---------------------|
| TRANSFERS IN | | | | | | | | |
| From General Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| From Enterprise Fund | 621,775 | | | | | | | 621,775 |
| From CCPD Fund | 954,200 | | | | | | | 954,200 |
| From Drainage Fund | 115,510 | 42,645 | | | | | | 158,155 |
| From Donations Fund | 8,120 | | | | | | | 8,120 |
| From General Escrow Fund | 5,000 | | | | | | | 5,000 |
| From W/WW Escrow Fund | | 1,014,000 | | | | | | 1,014,000 |
| TOTAL TRANSFERS IN | \$ 1,704,605 | \$ 1,056,645 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,761,250 |
| TRANSFERS OUT | | | | | | | | |
| To General Fund | | \$ 621,775 | \$ 954,200 | \$ 115,510 | \$ 8,120 | \$ 5,000 | \$ - | \$ 1,704,605 |
| To Debt Service Fund | | | | | | | | \$ - |
| To Enterprise Fund | | | | 42,645 | | | 1,014,000 | \$ 1,056,645 |
| To Capital Projects Fund | | | | | | | | \$ - |
| TOTAL TRANSFERS OUT | \$ - | \$ 621,775 | \$ 954,200 | \$ 158,155 | \$ 8,120 | \$ 5,000 | \$ 1,014,000 | \$ 2,761,250 |

EXPLANATION OF TRANSFERS

The General Fund receives transfers from:

- Enterprise Fund for indirect costs such as Information Systems services, Administrative oversight, audit services, legal services, and building overhead costs. The Enterprise Fund also pays a portion of the cost of Fleet Maintenance.
- CCPD Fund for the salaries and benefits of 10 patrol officers, 1 public services officer, 1 dispatcher, and 1/2 of a school resource officer.
- Drainage Fund for the salaries and benefits of 2 drainage utility maintenance workers.
- Donations Fund for the salaries of 2 seasonal part time library pages.
- General Escrow Fund for the overtime of police officers acting as bailiff for the Municipal Court.

The Enterprise Fund receives transfers from:

- Drainage Fund for 1/2 the salary and benefits of the environmental specialist.
- W/WW Escrow Fund for impact fee funding of water and wastewater capital projects.

CITY OF SAGINAW BUDGET SUMMARY 2017-2018

| <u>FUND</u> <u>DEPARTMENT</u> | <u>2016-2017</u> <u>REVISED</u> | <u>2017-2018</u> <u>PROPOSED</u> | <u>2017-2018</u> <u>SPEC REQ</u> <u>ONE-TIME</u> |
|---|------------------------------------|-------------------------------------|--|
| GENERAL FUND REVENUES | \$ 14,006,030 | \$ 14,584,435 | \$ - |
| (Use of Beg. Balance/ Undesignated Funds) | 534,715 | 1,167,595 | - |
| GENERAL FUND EXPENDITURES | | | |
| General Administrative Office | \$ 1,574,800 | \$ 1,632,215 | \$ 40,000 |
| Municipal Court | 202,660 | 225,060 | 16,405 |
| Fire | 3,180,530 | 3,960,830 | 730,000 |
| Police | 4,269,745 | 4,457,290 | 41,225 |
| Public Services | 1,358,470 | 1,922,800 | 557,885 |
| Parks | 362,885 | 357,180 | 75,000 |
| Recreation and Community Services | 1,016,025 | 1,000,195 | 36,870 |
| Library | 572,450 | 593,220 | |
| Inspections/Code Enforcement | 867,305 | 653,645 | 29,095 |
| Animal Services | - | 339,200 | 77,460 |
| Fleet Maintenance | 594,175 | 554,695 | |
| Economic Development | 541,700 | 55,700 | |
| Transfer to Other Funds | - | - | |
| TOTAL GENERAL FUND EXPENDITURES | \$ 14,540,745 | \$ 15,752,030 | \$ 1,603,940 |
| GENERAL FUND SURPLUS | \$ - | \$ - | |
| DEBT SERVICE FUND REVENUES | \$ 3,250,135 | \$ 3,377,705 | \$ - |
| (Use of Bond Funds & Undesignated Funds) | 199,990 | 200,000 | - |
| DEBT SERVICE FUND EXPENDITURES | | | |
| Debt Service Payments | \$ 3,450,125 | \$ 3,577,705 | \$ - |
| TOTAL DEBT SERVICE FUND EXPENDITURES | \$ 3,450,125 | \$ 3,577,705 | \$ - |
| DEBT SERVICE FUND SURPLUS | \$ - | \$ - | \$ - |

CITY OF SAGINAW BUDGET SUMMARY 2017-2018

| <u>FUND</u> <u>DEPARTMENT</u> | <u>2016-2017</u> <u>REVISED</u> | <u>2017-2018</u> <u>PROPOSED</u> | <u>2017-2018</u> <u>SPEC REQ</u> <u>ONE-TIME</u> |
|---|------------------------------------|-------------------------------------|--|
| ENTERPRISE FUND REVENUES | \$ 8,859,105 | \$ 9,891,645 | \$ - |
| (Use of Bond Funds & Undesignated Funds) | 1,259,485 | 1,005,605 | - |
| ENTERPRISE FUND EXPENSES | | | |
| Water and Wastewater | \$ 7,553,685 | \$ 7,748,850 | |
| Transfers to other Funds | 632,070 | 621,775 | |
| Capital Outlay/Capital Projects | 1,459,540 | 2,239,000 | 2,239,000 |
| Debt Service | 473,295 | 287,625 | |
| TOTAL ENTERPRISE FUND EXPENSES | \$ 10,118,590 | \$ 10,897,250 | \$ 2,239,000 |
| ENTERPRISE FUND SURPLUS | \$ - | \$ - | |
| CAPITAL PROJECTS FUND REVENUES AND TRANSFERS | \$ 8,201,555 | \$ 2,696,670 | \$ - |
| (Use of Bond Funds & Undesignated Funds) | - | 9,673,405 | - |
| CAPITAL PROJECTS FUND EXPENDITURES | | | |
| Bond Sale Expenses | \$ 138,555 | \$ - | |
| Bailey Boswell Road | 7,063,770 | 12,370,075 | - |
| Parks Master Plan Projects | - | - | - |
| Drainage Projects | - | - | - |
| TOTAL CAPITAL PROJECTS FUND EXPENDITURES | \$ 7,202,325 | \$ 12,370,075 | \$ - |
| CAPITAL PROJECTS FUND SURPLUS | \$ 999,230 | \$ - | |
| CCPD FUND REVENUES | \$ 1,079,100 | \$ 1,102,500 | \$ - |
| (Use of Beg. Balance/ Undesignated Funds) | 179,690 | 33,000 | - |
| CCPD FUND EXPENDITURES | \$ 1,258,790 | \$ 1,135,500 | \$ 106,000 |
| TOTAL CCPD FUND EXPENDITURES | \$ 1,258,790 | \$ 1,135,500 | \$ 106,000 |
| CCPD FUND SURPLUS | \$ - | \$ - | |

CITY OF SAGINAW BUDGET SUMMARY 2017-2018

| <u>FUND</u> <u>DEPARTMENT</u> | <u>2016-2017 REVISED</u> | <u>2017-2018 PROPOSED</u> | <u>2017-2018 SPEC REQ ONE-TIME</u> |
|---|------------------------------|-------------------------------|--|
| DRAINAGE UTILITY FUND REVENUES | \$ 726,500 | \$ 756,000 | \$ - |
| (Use of Beg. Balance/ Undesignated Funds) | - | - | - |
| DRAINAGE UTILITY FUND EXPENDITURES/TRANSFERS | \$ 255,470 | \$ 551,355 | \$ 308,000 |
| TOTAL DRAINAGE UTILITY FUND EXPENDITURES | <u>\$ 255,470</u> | <u>\$ 551,355</u> | <u>\$ 308,000</u> |
| DRAINAGE FUND SURPLUS | <u>\$ 471,030</u> | <u>\$ 204,645</u> | |
| STREET MAINTENANCE FUND REVENUES | \$ 362,000 | \$ 397,000 | \$ - |
| (Use of Beg. Balance/ Undesignated Funds) | - | 39,000 | - |
| STREET MAINTENANCE FUND EXPENDITURES | \$ 350,000 | \$ 436,000 | \$ 56,000 |
| TOTAL STREET MAINTENANCE FUND EXPENDITURES | <u>\$ 350,000</u> | <u>\$ 436,000</u> | <u>\$ 56,000</u> |
| STREET MAINTENANCE FUND SURPLUS | <u>\$ 12,000</u> | <u>\$ -</u> | |
| DONATIONS FUND REVENUES | \$ 154,480 | \$ 162,000 | \$ - |
| (Use of Beg. Balance/ Undesignated Funds) | 60,675 | - | - |
| DONATIONS FUND EXPENDITURES | | | |
| Animal Services | \$ 5,000 | \$ 12,000 | \$ 10,000 |
| Parks | 17,560 | - | - |
| Library | 59,100 | 55,120 | - |
| Beautification | 122,995 | 46,000 | - |
| Senior Center | - | - | - |
| Police | - | - | - |
| Fire | 10,500 | 12,500 | - |
| TOTAL DONATIONS FUND EXPENDITURES | <u>\$ 215,155</u> | <u>\$ 125,620</u> | <u>\$ 10,000</u> |
| DONATIONS FUND SURPLUS | <u>\$ -</u> | <u>\$ 36,380</u> | |

CITY OF SAGINAW BUDGET SUMMARY 2017-2018

| <u>FUND</u> <u>DEPARTMENT</u> | <u>2016-2017 REVISED</u> | <u>2017-2018 PROPOSED</u> | <u>2017-2018 SPEC REQ ONE-TIME</u> |
|--|------------------------------|-------------------------------|--|
| GENERAL ESCROW FUND REVENUES | \$ 57,210 | \$ 75,435 | \$ - |
| (Use of Beg. Balance/ Undesignated Funds) | 5,920 | 57,750 | - |
| GENERAL ESCROW FUND EXPENDITURES | | | |
| Hotel/Motel Tax - Chamber | \$ 5,000 | \$ 5,000 | \$ - |
| Court Technology | 22,930 | 24,675 | - |
| Court Security | 5,200 | 5,000 | - |
| Municipal Property | - | - | - |
| Insurance Deductible | 30,000 | 40,000 | - |
| Basswood Crossing Developer Agreement | - | 57,750 | 57,750 |
| TOTAL GENERAL ESCROW FUND EXPENDITURES | <u>\$ 63,130</u> | <u>\$ 132,425</u> | <u>\$ 57,750</u> |
| GENERAL ESCROW FUND SURPLUS | <u>\$ -</u> | <u>\$ 760</u> | |
| ENTERPRISE ESCROW FUND REVENUES | \$ 344,300 | \$ 310,000 | \$ - |
| (Use of Beg. Balance/ Undesignated Funds) | - | 704,000 | - |
| ENTERPRISE ESCROW FUND EXPENDITURES | | | |
| Water Capital Projects | \$ 97,865 | \$ 1,014,000 | \$ - |
| Wastewater Capital Projects | 130,300 | - | - |
| Other Expenditures | - | - | - |
| TOTAL ENTERPRISE ESCROW FUND EXPENDITURES | <u>\$ 228,165</u> | <u>\$ 1,014,000</u> | <u>\$ -</u> |
| ENTERPRISE ESCROW FUND SURPLUS | <u>\$ 116,135</u> | <u>\$ -</u> | |
| GRAND TOTAL ALL FUNDS SURPLUS | 1,598,395 | 241,785 | |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

GENERAL FUND REVENUES

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | YTD ACTUAL 2016-2017 | YTD % OF ACTUAL 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|---------------------------------------|----------------------------------|----------------------------------|---------------------------------|---------------------------------|-----------------------------|----------------------------------|----------------------------------|--------------------------------|
| TSF FR ENT FD-REIM JANITORIAL | - | - | - | - | - | - | - | - |
| TSF FR ENT FD-REIM FLEET MAINT | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 100% | 60,000 | - |
| TSF FR ENT FD-REIM OPERATING | 544,855 | 533,000 | 547,070 | 547,070 | 525,870 | 96% | 561,775 | 14,705 |
| TSF FR CCPD FD-REIM SAL/OPER | 848,630 | 903,395 | 923,390 | 923,390 | 461,695 | 50% | 954,200 | 30,810 |
| TSF FR DR UT FD-REIM SAL/OPER | 116,355 | 122,900 | 128,730 | 128,730 | 64,365 | 50% | 115,510 | (13,220) |
| TSF FR ENT FD | - | - | 25,000 | 25,000 | 25,000 | 100% | - | (25,000) |
| TSF FR ESCROW FD-REIM SALARIES | 4,714 | 5,151 | 5,200 | 5,200 | - | 0% | 5,000 | (200) |
| TSF FR DON FD-REIM SALARIES | 8,120 | 8,120 | 8,120 | 8,120 | 8,120 | 100% | 8,120 | - |
| TOTAL TRANSFERS | 1,582,674 | 1,632,566 | 1,697,510 | 1,697,510 | 1,145,050 | 67% | 1,704,605 | 7,095 |
| MUNICIPAL COURT FINES & FEES | 533,494 | 420,204 | 400,000 | 400,000 | 383,273 | 96% | 450,000 | 50,000 |
| RECREATION FEES | 512,677 | 487,081 | 500,000 | 500,000 | 425,113 | 85% | 490,000 | (10,000) |
| PERMITS & FEES | 62,374 | 69,844 | 55,000 | 55,000 | 51,949 | 94% | 55,000 | - |
| LIBRARY FINES & FEES | 18,982 | 16,260 | 15,000 | 15,000 | 13,676 | 91% | 17,000 | 2,000 |
| COURT TECHNOLOGY FEES | - | - | - | - | - | - | - | - |
| ANIMAL LICENSES & FEES | 40,641 | 38,369 | 36,000 | 36,000 | 17,165 | 48% | 20,000 | (16,000) |
| COURT SECURITY FEES | - | - | - | - | - | - | - | - |
| POLICE ACCIDENT/FINGERPRINT | 4,248 | 4,314 | 4,000 | 4,000 | 3,324 | 83% | 4,000 | - |
| PROPERTY TAX-DELINQUENT | 20,524 | 17,644 | 20,000 | 20,000 | 30,273 | 151% | 25,000 | 5,000 |
| PROPERTY TAX-CURRENT | 3,789,285 | 3,847,393 | 4,292,485 | 4,292,485 | 4,297,392 | 100% | 4,489,920 | 197,435 |
| DELINQUENT TAX P&I & FEES | 7,855 | 8,732 | 10,000 | 10,000 | 9,589 | 96% | 10,000 | - |
| HOTEL/MOTEL TAX | - | - | - | - | - | - | - | - |
| STATE SALES TAX | 4,404,318 | 4,398,047 | 4,300,000 | 4,300,000 | 3,891,421 | 90% | 4,600,000 | 300,000 |
| FRANCHISE FEES-UTILITIES | 1,278,921 | 1,309,346 | 1,300,000 | 1,300,000 | 1,244,905 | 96% | 1,200,000 | (100,000) |
| FRANCHISE FEES-CABLE TV | 339,000 | 302,124 | 300,000 | 300,000 | 126,405 | 42% | 250,000 | (50,000) |
| FRANCHISE FEES-WASTE DISPOSAL | 233,630 | 227,914 | 200,000 | 200,000 | 177,894 | 89% | 220,000 | 20,000 |
| MIXED BEVERAGE TAX | 16,033 | 13,758 | 13,000 | 13,000 | 11,451 | 88% | 14,000 | 1,000 |
| GAS PRODUCTION PROCEEDS | - | - | - | - | - | - | - | - |
| BUILDING PERMITS | 532,916 | 636,594 | 500,000 | 500,000 | 693,316 | 139% | 600,000 | 100,000 |
| ELECT, PLUMB, MECH PERMITS | 32,586 | 33,754 | 25,000 | 25,000 | 27,426 | 110% | 30,000 | 5,000 |
| CONSTRUCTION INSPECTION FEES | 72,261 | 160,819 | - | - | 12,801 | - | - | - |
| GRANT ASSISTANCE | 24,992 | 29,134 | 20,000 | 32,535 | 43,378 | 133% | 20,000 | (12,535) |
| EM-S ISD SCHOOL RESOURCE OFF | 84,601 | 85,612 | 91,500 | 91,500 | 61,351 | 67% | 104,910 | 13,410 |
| COUNTY FIRE RUN AID | 80,000 | 83,000 | 84,000 | 84,000 | 84,000 | 100% | 84,000 | - |
| AUTO THEFT TASK FORCE REIMB | 64,025 | 63,511 | - | - | - | - | - | - |
| INSURANCE CLAIMS | - | - | - | - | - | - | - | - |
| PROCEEDS FROM LEASE/LOAN | - | - | - | - | - | - | - | - |
| OTHER INCOME | 107,889 | 112,306 | 100,000 | 100,000 | 94,091 | 94% | 100,000 | - |
| ECONOMIC DEV. LOAN REPAYMENT | - | - | - | - | - | - | 16,000 | 16,000 |
| MCLEROY BLVD. WIDENING | - | - | - | - | - | - | - | - |
| SALE OF AUTOS/EQUIPMENT | - | 12,412 | - | - | 190 | - | - | - |
| INT ON INVESTMENTS | 5,180 | 32,068 | 30,000 | 30,000 | 63,963 | 213% | 80,000 | 50,000 |
| INT ON INVESTMENTS-HOTEL/MOTEL | - | - | - | - | - | - | - | - |
| TOTAL REVENUES | 12,266,434 | 12,410,238 | 12,295,985 | 12,308,520 | 11,764,346 | 96% | 12,879,830 | 571,310 |
| TOTAL TRANSFERS AND REVENUES | 13,849,108 | 14,042,805 | 13,993,495 | 14,006,030 | 12,909,396 | 92% | 14,584,435 | 578,405 |
| USE OF FB | - | - | - | - | - | - | - | - |
| USE OF FB FOR SPECIAL REQUESTS | - | - | 77,510 | 77,510 | - | 0% | - | (77,510) |
| USE OF FB FOR ECON DEV LOAN | - | - | 460,000 | 460,000 | - | 0% | - | (460,000) |
| TOTAL USE OF FUND BAL./ESCROWS | - | - | 537,510 | 537,510 | - | 0% | - | (537,510) |
| TOTALS | 13,849,108 | 14,042,805 | 14,531,005 | 14,543,540 | 12,909,396 | 89% | 14,584,435 | 40,895 |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

GENERAL ADMINISTRATIVE OFFICE

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|-------------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|
| SALARIES | \$ 642,617 | \$ 682,287 | \$ 703,770 | \$ 703,770 | \$ 723,855 | \$ 20,085 |
| COMPENSATED ABSENCES | 4,739 | 24,786 | 0 | 0 | | - |
| SOCIAL SECURITY & MEDICARE | 44,350 | 46,470 | 53,840 | 53,840 | 55,375 | 1,535 |
| TMRS RETIREMENT | 114,981 | 122,874 | 125,150 | 125,150 | 127,655 | 2,505 |
| INSURANCE-EMPLOYEES HEALTH | 72,880 | 81,257 | 86,835 | 86,835 | 90,335 | 3,500 |
| FSA ADMINISTRATION FEES | 512 | 1,381 | 550 | 550 | 610 | 60 |
| INSURANCE-WORKERS' COMP | 2,552 | 937 | 1,370 | 1,370 | 2,060 | 690 |
| DATA PROCESSING EXPENSES | 32,126 | 33,824 | 43,150 | 43,150 | 41,350 | (1,800) |
| BOOKS | 123 | 77 | 200 | 200 | 200 | - |
| OFFICE SUPPLIES & EXPENSES | 5,238 | 4,978 | 7,200 | 7,200 | 7,200 | - |
| POSTAGE | 18,723 | 17,181 | 14,790 | 14,790 | 16,500 | 1,710 |
| COMMUNITY WEBSITE MAINTENANCE | 4,915 | 4,202 | 5,000 | 5,000 | 5,000 | - |
| COUNCIL SUPPLIES & EXPENSES | 1,399 | 1,045 | 3,000 | 3,000 | 3,000 | - |
| CITY MGR DISCRETIONARY FUND | 225 | 100 | 1,000 | 1,000 | 1,000 | - |
| MAINTENANCE ON MACHINES | 1,946 | 2,224 | 3,000 | 3,000 | 3,000 | - |
| SUPPLIES | 2,939 | 3,760 | 5,700 | 5,700 | 5,700 | - |
| ELECTION EXPENSES | 5,248 | 0 | 6,000 | 6,000 | 7,000 | 1,000 |
| APPRAISAL EXPENSES | 38,495 | 37,880 | 41,600 | 41,600 | 42,235 | 635 |
| BAD DEBTS | | 685 | 1,000 | 1,000 | 1,000 | - |
| CONTRACT SERVICES-WEBCAST | 0 | 0 | 0 | 0 | 14,000 | 14,000 |
| CONTRACT SERVICES-JANITORIAL | 4,252 | 5,556 | 5,745 | 5,745 | 7,525 | 1,780 |
| FILING FEES | 3,337 | 2,807 | 3,400 | 3,400 | 3,000 | (400) |
| ORDINANCE CODIFICATION | 3,121 | 1,959 | 4,500 | 4,500 | 3,200 | (1,300) |
| PHYSICALS | 65 | 0 | 65 | 65 | 65 | - |
| PERSONNEL TESTING | 78 | 68 | 80 | 80 | 80 | - |
| PROGRAM ASSISTANCE | 2,000 | 3,980 | 3,980 | 3,980 | 3,980 | - |
| ADVERTISING-LEGAL | 10,241 | 11,011 | 13,000 | 13,000 | 11,000 | (2,000) |
| DUES & SUBSCRIPTIONS | 12,223 | 10,780 | 12,900 | 12,900 | 13,290 | 390 |
| MEETING EXPENSES | 23,004 | 13,176 | 19,000 | 19,000 | 19,000 | - |
| EDUCATIONAL TRAINING/TRAVEL | 4,241 | 3,003 | 8,000 | 8,000 | 8,000 | - |
| ENGINEERING FEES | 38,213 | 47,950 | 45,600 | 45,600 | 50,000 | 4,400 |
| UTILITIES | 21,469 | 20,416 | 21,645 | 21,645 | 21,645 | - |
| INSURANCE-GEN LIABILITY/AUTO | 5,667 | 7,474 | 8,020 | 8,020 | 8,260 | 240 |
| INSURANCE-PUB OFF LIABILITY | 12,735 | 17,133 | 16,275 | 16,275 | 15,750 | (525) |
| LEGAL & SPECIAL SERVICES & AUDIT | 163,110 | 160,943 | 183,000 | 183,000 | 183,000 | - |
| CHAMBER OF COMMERCE AGREEMENT | | 0 | 0 | 0 | | - |
| TELEPHONE EXPENSES | 6,640 | 9,978 | 6,725 | 6,725 | 8,345 | 1,620 |
| LEGAL SETTLEMENTS | 150,000 | 0 | 0 | 0 | | - |
| CAPITAL OUTLAY/SPECIAL REQUESTS | 88,819 | 1,632 | 30,710 | 30,710 | | (30,710) |
| BANK CHARGES | 87,486 | 89,277 | 89,000 | 89,000 | 89,000 | - |
| NON CAPITAL OUTLAY | 1,683 | 19,046 | 0 | 0 | | - |
| TSF TO CAPITAL PROJECTS - CITY HALL | | 0 | 0 | 0 | | - |
| | <u>\$1,632,390</u> | <u>\$1,492,137</u> | <u>\$1,574,800</u> | <u>\$1,574,800</u> | <u>\$1,592,215</u> | <u>\$17,415</u> |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

MUNICIPAL COURT

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) (|
|--------------------------------|--|--|---|---|--|--|
| SALARIES | \$ 74,165 | \$ 78,617 | \$ 80,870 | \$ 80,870 | \$ 84,425 | \$ 3,555 |
| COMPENSATED ABSENCES | 526 | 1,706 | - | - | - | - |
| SOCIAL SECURITY & MEDICARE | 5,110 | 5,374 | 6,190 | 6,190 | 6,460 | 270 |
| TMRS RETIREMENT | 13,269 | 14,158 | 14,380 | 14,380 | 14,890 | 510 |
| INSURANCE-EMPLOYEES HEALTH | 18,893 | 18,864 | 20,065 | 20,065 | 21,965 | 1,900 |
| FSA ADMINISTRATION FEES | 124 | 122 | 120 | 120 | 120 | - |
| INSURANCE-WORKERS' COMP | 714 | 234 | 320 | 320 | 430 | 110 |
| DATA PROCESSING EXPENSES | 1,511 | 2,168 | 2,000 | 2,000 | 2,000 | - |
| OFFICE SUPPLIES & EXPENSES | 2,823 | 2,709 | 3,000 | 3,000 | 3,000 | - |
| CONTRACT SERVICES | 64,938 | 57,797 | 71,400 | 71,400 | 71,400 | - |
| DUES & SUBSCRIPTIONS | 135 | 326 | 400 | 400 | 400 | - |
| EDUCATIONAL TRAINING/TRAVEL | 481 | 272 | 1,200 | 1,200 | 1,200 | - |
| UTILITIES | 36 | - | - | - | - | - |
| INSURANCE-GEN LIABILITY/AUTO | 1,620 | 1,869 | 2,005 | 2,005 | 2,065 | 60 |
| TELEPHONE EXPENSES | 813 | 757 | 710 | 710 | 300 | (410) |
| CAPITAL OUTLAY/SPECIAL REQUEST | - | - | - | - | 16,405 | 16,405 |
| TOTALS | <u>\$ 185,157</u> | <u>\$ 184,974</u> | <u>\$ 202,660</u> | <u>\$ 202,660</u> | <u>\$ 225,060</u> | <u>\$ 22,400</u> |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

FIRE

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|
| SALARIES | \$1,705,839 | \$1,753,249 | \$1,824,405 | \$ 1,824,405 | \$ 1,900,240 | \$ 75,835 |
| COMPENSATED ABSENCES | 23,611 | 39,083 | | | - | - |
| OVERTIME | 186,882 | 216,610 | 200,630 | 200,630 | 210,900 | 10,270 |
| SOCIAL SECURITY & MEDICARE | 135,524 | 141,514 | 154,915 | 154,915 | 161,505 | 6,590 |
| TMRS RETIREMENT | 339,986 | 358,195 | 360,105 | 360,105 | 372,300 | 12,195 |
| INSURANCE-EMPLOYEES HEALTH | 250,468 | 256,561 | 279,505 | 279,505 | 300,125 | 20,620 |
| FSA ADMINISTRATION FEES | 684 | 756 | 720 | 720 | 840 | 120 |
| INSURANCE-WORKERS' COMP | 29,100 | 23,325 | 32,040 | 32,040 | 37,910 | 5,870 |
| UNIFORMS | 9,756 | 13,871 | 15,000 | 15,000 | 15,000 | - |
| DATA PROCESSING EXPENSES | 9,017 | 8,994 | 9,000 | 9,000 | 9,000 | - |
| OFFICE SUPPLIES & EXPENSES | 3,565 | 3,162 | 3,000 | 3,000 | 3,000 | - |
| MAINTENANCE & REPAIRS | 26,261 | 27,100 | 24,000 | 24,000 | 24,000 | - |
| MAINTENANCE ON MACHINES | 3,840 | 3,748 | 4,000 | 4,000 | 4,000 | - |
| EQUIPMENT REPLACEMENT | 13,562 | 11,887 | 13,000 | 13,000 | 13,000 | - |
| RADIO REPAIRS | 3,426 | 4,410 | 3,900 | 3,900 | 3,900 | - |
| SUPPLIES | 18,404 | 16,810 | 18,000 | 18,000 | 18,000 | - |
| EMERGENCY MEDICAL SERVICES | 11,315 | 16,209 | 12,200 | 12,200 | 12,200 | - |
| CIVIL DEFENSE SIREN REPAIRS | 2,700 | 110 | 1,500 | 1,500 | 1,500 | - |
| CONTRACT SERVICES-JANITORIAL | 4,783 | 4,752 | 4,925 | 4,925 | 6,450 | 1,525 |
| FIRE PREVENTION | 2,407 | 2,387 | 2,500 | 2,500 | 2,500 | - |
| PHYSICALS | 9,644 | 9,965 | 9,720 | 9,720 | 10,665 | 945 |
| HOUSEHOLD HAZARDOUS WASTE | 12,698 | 12,900 | 20,000 | 20,000 | 15,000 | (5,000) |
| DUES & SUBSCRIPTIONS | 14,273 | 14,227 | 14,400 | 14,400 | 14,400 | - |
| EDUCATIONAL TRAINING/TRAVEL | 14,396 | 11,837 | 14,000 | 14,000 | 14,000 | - |
| UTILITIES | 35,765 | 33,515 | 36,560 | 36,560 | 36,560 | - |
| INSURANCE-GEN LIABILITY/AUTO | 21,861 | 25,226 | 27,060 | 27,060 | 27,885 | 825 |
| PROFESSIONAL SERV-PLAN REVIEW | - | - | - | - | - | - |
| TELEPHONE EXPENSES | 14,337 | 15,112 | 13,705 | 13,705 | 15,950 | 2,245 |
| CAPITAL OUTLAY/SPECIAL REQUEST | 36 | 126,212 | 72,000 | 81,740 | 20,000 | (61,740) |
| Non Capital Outlay | 28,825 | 25,506 | - | - | - | - |
| TSF TO DEBT SER-LADDER TRUCK | - | - | - | - | - | - |
| TOTALS | \$ 2,932,966 | \$ 3,177,233 | \$ 3,170,790 | \$ 3,180,530 | \$ 3,250,830 | \$ 70,300 |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

POLICE

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|
| SALARIES | \$ 2,439,849 | \$ 2,480,210 | \$ 2,661,540 | \$ 2,661,540 | \$ 2,756,260 | \$ 94,720 |
| COMPENSATED ABSENCES | 10,243 | 14,814 | - | - | - | - |
| SALARIES-REGULAR PART TIME | - | 14,000 | 15,965 | 15,965 | 16,510 | 545 |
| SALARIES-TEMPORARY PART TIME | - | - | 12,000 | 12,000 | 12,000 | - |
| OVERTIME | 92,740 | 129,553 | 78,795 | 78,795 | 81,160 | 2,365 |
| SOCIAL SECURITY & MEDICARE | 185,470 | 191,321 | 211,775 | 211,775 | 221,160 | 9,385 |
| TMRS RETIREMENT | 450,918 | 470,295 | 490,140 | 490,140 | 507,700 | 17,560 |
| INSURANCE-EMPLOYEES HEALTH | 411,929 | 417,761 | 480,605 | 480,605 | 485,980 | 5,375 |
| FSA ADMINISTRATION FEES | 493 | 531 | 540 | 540 | 720 | 180 |
| INSURANCE-WORKERS' COMP | 40,666 | 35,918 | 50,935 | 50,935 | 58,335 | 7,400 |
| UNIFORMS | 10,302 | 13,527 | 12,500 | 12,500 | 12,500 | - |
| DATA PROCESSING EXPENSES | 24,724 | 23,126 | 21,950 | 21,950 | 21,950 | - |
| BOOKS | - | 2,184 | 3,000 | 3,000 | 3,000 | - |
| OFFICE SUPPLIES & EXPENSES | 9,266 | 10,212 | 8,500 | 8,500 | 8,500 | - |
| COMMUNICATIONS SUPPLIES | 1,531 | (1,068) | 1,500 | 1,500 | 1,500 | - |
| INVESTIGATOR SUPPLIES | 1,949 | 2,231 | 4,000 | 4,000 | 4,000 | - |
| SPC-CID-ANALYSIS/JUVENILE/AGIN | 7,585 | 5,882 | 9,000 | 9,000 | 9,000 | - |
| FIRING RANGE SUPPLIES | 11,655 | 12,791 | 13,500 | 13,500 | 13,500 | - |
| MAINTENANCE & REPAIRS | 148 | - | - | - | - | - |
| MAINTENANCE ON MACHINES | 6,370 | 7,206 | 10,000 | 10,000 | 10,000 | - |
| RADIO REPAIRS | 7,968 | 5,953 | 8,000 | 8,000 | 8,000 | - |
| SUPPLIES | 5,680 | 6,549 | 7,000 | 7,000 | 7,000 | - |
| CONTRACT SERVICES-JANITORIAL | 10,098 | 10,308 | 10,670 | 10,670 | 13,970 | 3,300 |
| PHYSICALS | 3,100 | 7,906 | 5,000 | 5,000 | 5,000 | - |
| PRISONER CARE | 3,633 | 3,974 | 5,500 | 5,500 | 5,500 | - |
| DUES & SUBSCRIPTIONS | 240 | 704 | 1,000 | 1,000 | 1,000 | - |
| EDUCATIONAL TRAINING/TRAVEL | 6,125 | 9,356 | 10,500 | 10,500 | 10,500 | - |
| LEOSE TRAINING | 2,931 | 2,680 | 2,750 | 2,750 | 2,750 | - |
| UTILITIES | 55,177 | 47,199 | 52,960 | 52,960 | 52,960 | - |
| INSURANCE-GEN LIABILITY/AUTO | 35,625 | 41,109 | 45,100 | 45,100 | 47,510 | 2,410 |
| INSURANCE-POLICE LIABILITY | 14,523 | 19,324 | 20,280 | 20,280 | 20,500 | 220 |
| TELEPHONE EXPENSES | 14,017 | 16,616 | 14,740 | 14,740 | 17,600 | 2,860 |
| CAPITAL OUTLAY/SPECIAL REQUEST | - | - | - | - | - | - |
| TOTALS | \$ 3,864,954 | \$ 4,002,170 | \$ 4,269,745 | \$ 4,269,745 | \$ 4,416,065 | \$ 146,320 |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

PUBLIC SERVICES

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|
| SALARIES | \$ 386,184 | \$ 382,567 | \$ 443,135 | \$ 443,135 | \$ 460,870 | \$ 17,735 |
| COMPENSATED ABSENCES | 1,323 | 3,641 | - | - | - | - |
| OVERTIME | 13,296 | 18,017 | 11,560 | 11,560 | 11,905 | 345 |
| SOCIAL SECURITY & MEDICARE | 28,428 | 27,755 | 34,785 | 34,785 | 36,170 | 1,385 |
| TMRS RETIREMENT | 71,958 | 72,099 | 80,855 | 80,855 | 83,375 | 2,520 |
| INSURANCE-EMPLOYEES HEALTH | 96,731 | 113,671 | 125,680 | 125,680 | 118,620 | (7,060) |
| FSA ADMINISTRATION FEES | 210 | 253 | 240 | 240 | 300 | 60 |
| INSURANCE-WORKERS' COMP | 24,033 | 19,043 | 23,095 | 23,095 | 23,075 | (20) |
| UNIFORMS | 4,723 | 4,471 | 3,000 | 3,000 | 3,000 | - |
| SUPPLIES | 174 | - | - | - | - | - |
| BUILDING MAINTENANCE & REPAIRS | 145,350 | 120,288 | 95,000 | 95,000 | 137,000 | 42,000 |
| CONTRACT MAINTENANCE & REPAIRS | - | - | - | - | 6,000 | 6,000 |
| PARK MAINTENANCE & SUPPLIES | 322 | 269 | - | - | - | - |
| SIDEWALK REPLACEMENT | 18,668 | 19,124 | 20,000 | 20,000 | 20,000 | - |
| STREET MAINTENANCE & SUPPLIES | 66,058 | 56,881 | 55,000 | 55,000 | 60,000 | 5,000 |
| SIGN SUPPLIES & MATERIALS | 14,411 | 15,078 | 25,000 | 25,000 | 25,000 | - |
| SIGNAL LIGHT REPAIRS | 9,151 | 3,523 | 5,000 | 5,000 | 5,000 | - |
| CONTRACT SERVICES-MOWING | 43,687 | 81,014 | 104,000 | 104,000 | 105,500 | 1,500 |
| CONTRACT SERVICES-JANITORIAL | 1,063 | 756 | 780 | 780 | 1,020 | 240 |
| PHYSICALS | 585 | 305 | 400 | 400 | 400 | - |
| EDUCATIONAL TRAINING/TRAVEL | 479 | 1,842 | 2,500 | 2,500 | 2,500 | - |
| UTILITIES | 246,586 | 247,354 | 244,910 | 244,910 | 244,910 | - |
| INSURANCE-GEN LIABILITY/AUTO | 8,907 | 10,277 | 11,025 | 11,025 | 11,360 | 335 |
| TELEPHONE EXPENSES | 9,195 | 9,072 | 8,505 | 8,505 | 8,910 | 405 |
| CAPITAL OUTLAY/SPECIAL REQUEST | 56,338 | 53,848 | 64,000 | 64,000 | 33,000 | (31,000) |
| Non Capital Outlay | 20,410 | 2,744 | - | - | - | - |
| TSF TO CAPITAL PROJECTS FUND | - | - | - | - | - | - |
| TOTALS | <u>\$ 1,268,269</u> | <u>\$ 1,263,891</u> | <u>\$ 1,358,470</u> | <u>\$ 1,358,470</u> | <u>\$ 1,397,915</u> | <u>\$ 39,445</u> |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

PARKS

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|
| SALARIES | \$ 62,183 | \$ 66,600 | \$ 71,445 | \$ 71,445 | \$ 74,355 | \$ 2,910 |
| COMPENSATED ABSENCES | 1,621 | (420) | - | - | - | - |
| OVERTIME | 4,444 | 5,338 | 3,680 | 3,680 | 3,790 | 110 |
| SOCIAL SECURITY & MEDICARE | 4,842 | 5,246 | 5,750 | 5,750 | 5,980 | 230 |
| TMRS RETIREMENT | 11,928 | 12,952 | 13,360 | 13,360 | 13,780 | 420 |
| INSURANCE-EMPLOYEES HEALTH | 18,364 | 18,859 | 20,065 | 20,065 | 21,965 | 1,900 |
| FSA ADMINISTRATION FEES | - | - | - | - | - | - |
| INSURANCE-WORKERS' COMP | 282 | 312 | 175 | 175 | 240 | 65 |
| UNIFORMS | 1,041 | 979 | 1,800 | 1,800 | 1,200 | (600) |
| MAINTENANCE & REPAIRS | - | - | - | - | - | - |
| PARK MAINTENANCE & SUPPLIES | 45,059 | 54,559 | 65,000 | 65,000 | 65,000 | - |
| CONTRACT SERVICES - MOWING | 40,671 | 33,810 | 61,000 | 61,000 | 62,800 | 1,800 |
| CONTRACT SERVICES - JANITORIAL | 531 | 684 | 705 | 705 | 925 | 220 |
| EDUCATIONAL TRAINING/TRAVEL | 645 | 1,147 | 1,500 | 1,500 | 1,000 | (500) |
| UTILITIES | 27,531 | 31,211 | 28,300 | 28,300 | 28,300 | - |
| INSURANCE-GEN LIABILITY/AUTO | 1,620 | 3,154 | 2,005 | 2,005 | 2,065 | 60 |
| TELEPHONE EXPENSES | 709 | 622 | 600 | 600 | 780 | 180 |
| CAPITAL OUTLAY/SPECIAL REQUEST | 19,057 | 13,995 | 87,500 | 87,500 | - | (87,500) |
| LAND | | 17,901 | | | - | - |
| Non Capital Outlay | | | | | - | - |
| TSF TO CAPITAL PROJECTS FUND | | 24,423 | - | - | - | - |
| TOTALS | \$ 240,529 | \$ 291,373 | \$ 362,885 | \$ 362,885 | \$ 282,180 | \$ (80,705) |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

RECREATION & COMMUNITY SERVICES

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|
| SALARIES | \$ 394,787 | \$ 234,998 | \$ 238,580 | \$ 238,580 | \$ 241,695 | \$ 3,115 |
| COMPENSATED ABSENCES | (2,211) | 6,223 | - | - | - | - |
| SALARIES-REGULAR PART TIME | - | 54,043 | 59,620 | 59,620 | 66,470 | 6,850 |
| SALARIES-TEMPORARY PART TIME | - | 131,360 | 152,560 | 152,560 | 152,560 | - |
| SOCIAL SECURITY & MEDICARE | 29,457 | 31,212 | 34,485 | 34,485 | 35,245 | 760 |
| TMRS RETIREMENT | 46,943 | 51,809 | 53,030 | 53,030 | 54,345 | 1,315 |
| INSURANCE-EMPLOYEES HEALTH | 29,773 | 42,770 | 45,510 | 45,510 | 52,695 | 7,185 |
| FSA ADMINISTRATION FEES | 121 | 203 | 180 | 180 | 240 | 60 |
| INSURANCE WORKERS' COMP | 19,614 | 10,075 | 4,170 | 4,170 | 4,670 | 500 |
| UNIFORMS | 1,537 | 2,314 | 2,500 | 2,500 | 2,500 | - |
| DATA PROCESSING EXPENSES | 8,003 | 9,858 | 5,000 | 5,000 | 5,000 | - |
| OFFICE SUPPLIES & EXPENSES | 4,065 | 4,434 | 5,000 | 5,000 | 5,000 | - |
| SUPPLIES | 29,446 | 25,247 | 31,700 | 31,700 | 31,700 | - |
| MAINTENANCE & REPAIRS | 4,911 | 4,082 | 3,000 | 3,000 | 3,000 | - |
| MAINTENANCE ON MACHINES | 1,413 | 1,102 | 2,000 | 2,000 | 2,000 | - |
| SPECIAL PROGRAMS | - | - | - | - | 14,000 | 14,000 |
| AQUATIC SUPPLIES & EQUIPMENT | 26,658 | 25,442 | 25,500 | 25,500 | 25,500 | - |
| SENIOR CENTER PROGRAMS | 11,542 | 13,466 | 13,500 | 13,500 | 13,500 | - |
| CONTRACT SERVICES | 115,679 | 111,110 | 121,500 | 121,500 | 121,500 | - |
| CONTRACT SERVICES-JANITORIAL | 24,448 | 24,488 | 25,450 | 25,450 | 33,315 | 7,865 |
| PHYSICALS | 2,115 | 2,230 | 2,500 | 2,500 | 2,500 | - |
| DUES & SUBSCRIPTIONS | 1,284 | 1,158 | 1,000 | 1,000 | 1,000 | - |
| EDUCATIONAL TRAINING/TRAVEL | 130 | 130 | 1,250 | 1,250 | 1,250 | - |
| UTILITIES | 85,825 | 82,126 | 84,145 | 84,145 | 84,145 | - |
| INSURANCE-GEN LIABILITY/AUTO | 2,429 | 2,803 | 4,010 | 4,010 | 4,130 | 120 |
| TELEPHONE EXPENSES | 5,709 | 6,058 | 5,565 | 5,565 | 5,365 | (200) |
| CAPITAL OUTLAY/SPECIAL REQUEST | 10,692 | 34,576 | 94,270 | 94,270 | - | (94,270) |
| Non Capital Outlay | 7,038 | 5,591 | - | - | - | - |
| TOTALS | <u>\$ 861,408</u> | <u>\$ 918,908</u> | <u>\$ 1,016,025</u> | <u>\$ 1,016,025</u> | <u>\$ 963,325</u> | <u>\$ (52,700)</u> |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

LIBRARY

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|--|--|---|---|--|--|
| SALARIES | \$ 303,797 | \$ 222,242 | \$ 231,220 | \$ 231,220 | \$ 237,185 | \$ 5,965 |
| COMPENSATED ABSENCES | (1,633) | 1,633 | - | - | - | - |
| SALARIES-REGULAR PART TIME | - | 88,180 | 99,480 | 99,480 | 100,930 | 1,450 |
| SALARIES-TEMPORARY PART TIME | - | 7,210 | 7,540 | 7,540 | 7,540 | - |
| SOCIAL SECURITY & MEDICARE | 22,668 | 23,665 | 25,875 | 25,875 | 26,445 | 570 |
| TMRS RETIREMENT | 52,734 | 55,954 | 58,805 | 58,805 | 59,630 | 825 |
| INSURANCE-EMPLOYEES HEALTH | 34,151 | 34,131 | 36,910 | 36,910 | 40,350 | 3,440 |
| FSA ADMINISTRATION FEES | 63 | 134 | 120 | 120 | 120 | - |
| INSURANCE-WORKERS' COMP | 5,132 | 521 | 870 | 870 | 1,190 | 320 |
| DATA PROCESSING EXPENSES | 11,687 | 12,374 | 11,300 | 11,300 | 12,550 | 1,250 |
| BOOKS, CD'S, DVD'S | 29,975 | 31,090 | 34,200 | 34,200 | 38,200 | 4,000 |
| BOOK LEASING PLAN | 11,361 | 12,456 | 12,750 | 12,750 | 13,000 | 250 |
| OFFICE SUPPLIES & EXPENSES | 11,592 | 10,469 | 10,500 | 10,500 | 10,700 | 200 |
| SUPPLIES & EQUIPMENT | 5,368 | 5,141 | 5,835 | 5,835 | 6,235 | 400 |
| MAINTENANCE ON MACHINES | 2,832 | 2,049 | 3,000 | 3,000 | 3,000 | - |
| CONTRACT SERVICES-JANITORIAL | 3,720 | 3,960 | 4,105 | 4,105 | 5,375 | 1,270 |
| PHYSICALS | 488 | 130 | 225 | 225 | 225 | - |
| DUES & SUBSCRIPTIONS | 543 | 634 | 655 | 655 | 750 | 95 |
| EDUCATIONAL TRAINING/TRAVEL | 259 | 1,715 | 2,000 | 2,000 | 3,000 | 1,000 |
| UTILITIES | 18,549 | 16,164 | 19,100 | 19,100 | 19,100 | - |
| INSURANCE-GEN LIABILITY/AUTO | 4,049 | 4,671 | 5,010 | 5,010 | 5,165 | 155 |
| TELEPHONE EXPENSES | 2,946 | 3,370 | 2,950 | 2,950 | 2,530 | (420) |
| CAPITAL OUTLAY/SPECIAL REQUEST | - | - | - | - | - | - |
| TOTALS | \$ 520,279 | \$ 537,893 | \$ 572,450 | \$ 572,450 | \$ 593,220 | \$ 20,770 |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

INSPECTIONS/CODE ENFORCEMENT

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|--|--|---|---|--|--|
| SALARIES | \$ 407,241 | \$ 439,498 | \$ 481,140 | \$ 481,140 | \$ 333,855 | \$ (147,285) |
| COMPENSATED ABSENCES | 3,484 | 6,251 | 0 | 0 | 0 | 0 |
| SALARIES-REGULAR PART TIME | 0 | 30,856 | 13,390 | 13,390 | 0 | (13,390) |
| OVERTIME | 20,956 | 19,337 | 21,015 | 21,015 | 5,410 | (15,605) |
| SOCIAL SECURITY & MEDICARE | 31,257 | 35,047 | 39,440 | 39,440 | 25,955 | (13,485) |
| TMRS RETIREMENT | 76,628 | 88,210 | 91,680 | 91,680 | 59,830 | (31,850) |
| INSURANCE-EMPLOYEES HEALTH | 62,274 | 81,297 | 101,400 | 101,400 | 66,025 | (35,375) |
| FSA ADMINISTRATION FEES | 186 | 287 | 300 | 300 | 120 | (180) |
| INSURANCE-WORKERS' COMP | 3,135 | 3,213 | 5,230 | 5,230 | 4,345 | (885) |
| UNIFORMS | 2,983 | 4,453 | 4,000 | 4,000 | 4,000 | 0 |
| DATA PROCESSING EXPENSES | 6,985 | 7,855 | 7,000 | 7,000 | 6,500 | (500) |
| OFFICE SUPPLIES & EXPENSES | 3,702 | 3,023 | 4,000 | 4,000 | 4,000 | 0 |
| ANIMAL SERVICES EXPENSES | 20,544 | 16,738 | 19,000 | 19,000 | 0 | (19,000) |
| MAINTENANCE ON MACHINES | | | 4,000 | 4,000 | 4,000 | 0 |
| CONTRACT SERVICES-MOWING | 6,547 | 3,305 | 7,000 | 7,000 | 7,000 | 0 |
| CONTRACT SERVICES-JANITORIAL | 1,063 | 936 | 965 | 965 | 1,265 | 300 |
| PHYSICALS | 2,355 | 2,355 | 2,200 | 2,200 | 65 | (2,135) |
| DUES & SUBSCRIPTIONS | 534 | 762 | 1,000 | 1,000 | 1,300 | 300 |
| EDUCATIONAL TRAINING/TRAVEL | 4,983 | 7,136 | 5,500 | 5,500 | 5,500 | 0 |
| ABATEMENT OF PROPERTY | 76 | 4,058 | 0 | 0 | 0 | 0 |
| UTILITIES | 18,749 | 17,172 | 18,380 | 18,380 | 3,605 | (14,775) |
| INSURANCE-GEN LIABILITY/AUTO | 5,667 | 7,474 | 9,020 | 9,020 | 6,200 | (2,820) |
| TELEPHONE EXPENSES | 9,480 | 13,308 | 11,645 | 11,645 | 8,115 | (3,530) |
| CAPITAL OUTLAY/SPECIAL REQUEST | 16,360 | 32,446 | 20,000 | 20,000 | 0 | (20,000) |
| TOTALS | \$ 705,188 | \$ 825,016 | \$ 867,305 | \$ 867,305 | \$ 547,090 | (320,215) |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

ANIMAL SERVICES

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|--|--|---|---|--|--|
| SALARIES | \$ - | \$ - | \$ - | \$ - | \$ 166,060 | \$ 166,060 |
| COMPENSATED ABSENCES | 0 | 0 | 0 | 0 | 0 | 0 |
| SALARIES-REGULAR PART TIME | 0 | 0 | 0 | 0 | 13,390 | 13,390 |
| OVERTIME | 0 | 0 | 0 | 0 | 16,235 | 16,235 |
| SOCIAL SECURITY & MEDICARE | 0 | 0 | 0 | 0 | 14,970 | 14,970 |
| TMRS RETIREMENT | 0 | 0 | 0 | 0 | 34,510 | 34,510 |
| INSURANCE-EMPLOYEES HEALTH | 0 | 0 | 0 | 0 | 39,555 | 39,555 |
| FSA ADMINISTRATION FEES | 0 | 0 | 0 | 0 | 60 | 60 |
| INSURANCE-WORKERS' COMP | 0 | 0 | 0 | 0 | 2,900 | 2,900 |
| UNIFORMS | 0 | 0 | 0 | 0 | 1,000 | 1,000 |
| DATA PROCESSING EXPENSES | 0 | 0 | 0 | 0 | 500 | 500 |
| OFFICE SUPPLIES & EXPENSES | 0 | 0 | 0 | 0 | 5,000 | 5,000 |
| SHELTER SUPPLIES | 0 | 0 | 0 | 0 | 15,500 | 15,500 |
| ANIMAL SERVICES EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 |
| MAINTENANCE ON MACHINES | 0 | 0 | 0 | 0 | 0 | 0 |
| CONTRACT SERVICES-MOWING | 0 | 0 | 0 | 0 | 0 | 0 |
| CONTRACT SERVICES-JANITORIAL | 0 | 0 | 0 | 0 | 0 | 0 |
| CONTRACT SERVICES - VET | 0 | 0 | 0 | 0 | 1,000 | 1,000 |
| PHYSICALS | 0 | 0 | 0 | 0 | 2,135 | 2,135 |
| DUES & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 500 | 500 |
| EDUCATIONAL TRAINING/TRAVEL | 0 | 0 | 0 | 0 | 2,000 | 2,000 |
| ABATEMENT OF PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 |
| UTILITIES | 0 | 0 | 0 | 0 | 14,775 | 14,775 |
| INSURANCE-GEN LIABILITY/AUTO | 0 | 0 | 0 | 0 | 4,130 | 4,130 |
| TELEPHONE EXPENSES | 0 | 0 | 0 | 0 | 4,980 | 4,980 |
| CAPITAL OUTLAY/SPECIAL REQUEST | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | \$ - | \$ - | \$ - | \$ - | \$ 339,200 | 339,200 |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

FLEET MAINTENANCE

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|
| SALARIES | \$ 91,458 | \$ 114,550 | \$ 120,150 | \$ 120,150 | \$ 126,800 | \$ 6,650 |
| COMPENSATED ABSENCES | 1,666 | 3,388 | 0 | 0 | 0 | 0 |
| OVERTIME | 6,843 | 0 | 2,100 | 2,100 | 2,165 | 65 |
| SOCIAL SECURITY & MEDICARE | 6,813 | 7,908 | 9,355 | 9,355 | 9,870 | 515 |
| TMRS RETIREMENT | 17,613 | 20,630 | 21,740 | 21,740 | 22,745 | 1,005 |
| INSURANCE-EMPLOYEES HEALTH | 18,867 | 23,271 | 24,440 | 24,440 | 26,345 | 1,905 |
| FSA ADMINISTRATION FEES | 0 | 0 | 0 | 0 | 0 | 0 |
| INSURANCE-WORKERS' COMP | 2,767 | 2,284 | 2,180 | 2,180 | 2,610 | 430 |
| UNIFORMS | 1,197 | 940 | 1,400 | 1,400 | 1,400 | 0 |
| DATA PROCESSING EXPENSES | 164 | 2,499 | 4,500 | 4,500 | 4,500 | 0 |
| GASOLINE | 143,311 | 105,588 | 222,000 | 222,000 | 222,000 | 0 |
| SUPPLIES | 23,329 | 18,447 | 18,000 | 18,000 | 18,000 | 0 |
| EQUIPMENT TIRES | 28,126 | 18,240 | 22,000 | 22,000 | 22,000 | 0 |
| TOOLS | 8,226 | 1,977 | 2,000 | 2,000 | 2,000 | 0 |
| PARTS | 64,123 | 43,799 | 40,000 | 40,000 | 40,000 | 0 |
| CONTRACT REPAIRS | 64,033 | 23,899 | 40,000 | 40,000 | 40,000 | 0 |
| RADIO REPAIRS | 0 | 0 | 0 | 0 | 0 | 0 |
| CONTRACT SERVICES-JANITORIAL | 1,878 | 384 | 395 | 395 | 520 | 125 |
| PHYSICALS | 152 | 0 | 100 | 100 | 100 | 0 |
| EDUCATIONAL TRAINING/TRAVEL | 699 | 400 | 1,000 | 1,000 | 1,000 | 0 |
| UTILITIES | 9,367 | 7,871 | 8,640 | 8,640 | 8,640 | 0 |
| INSURANCE-GEN LIABILITY/AUTO | 1,620 | 1,869 | 2,005 | 2,005 | 2,065 | 60 |
| TELEPHONE EXPENSES | 1,744 | 1,748 | 2,170 | 2,170 | 1,935 | (235) |
| CAPITAL OUTLAY/SPECIAL REQUEST | 0 | 0 | 50,000 | 50,000 | 0 | (50,000) |
| TOTALS | \$ 493,996 | \$ 399,689 | \$ 594,175 | \$ 594,175 | \$ 554,695 | \$ (39,480) |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

ECONOMIC DEVELOPMENT

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|
| SALARIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| COMPENSATED ABSENCES | - | - | - | - | - | - |
| SOCIAL SECURITY & MEDICARE | - | - | - | - | - | - |
| TMRS RETIREMENT | - | - | - | - | - | - |
| OFFICE SUPPLIES & EXPENSES | 2,419 | 6,194 | 3,200 | 3,200 | 3,200 | - |
| DUES & SUBSCRIPTIONS | - | 22 | 100 | 100 | 3,100 | 3,000 |
| ECONOMIC DEVELOPMENT REIMB | 39,810 | 42,905 | 48,000 | 48,000 | 48,000 | - |
| ECONOMIC DEV INCENTIVE | - | - | 460,000 | 460,000 | - | (460,000) |
| EDUCATIONAL TRAINING/TRAVEL | 1,544 | 1,076 | 1,400 | 1,400 | 1,400 | - |
| CAPITAL OUTLAY/SPECIAL REQUEST | - | - | 29,000 | 29,000 | - | (29,000) |
| TOTALS | \$ 43,773 | \$ 50,197 | \$ 541,700 | \$ 541,700 | \$ 55,700 | \$ (486,000) |

**CITY OF SAGINAW
DEBT SERVICE FUND SUMMARY
2017-2018**

| Account Description | YEAR-END ACTUAL 2012-2013 | YEAR-END ACTUAL 2013-2014 | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | YTD ACTUAL 2016-2017 | YTD % OF ACTUAL 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) | % INCREASE/ (DECREASE) |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|----------------------------|---------------------------------|---------------------------------|-------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$1,351,299 | \$1,496,776 | \$ 1,651,611 | \$ 1,474,530 | \$1,306,702 | \$1,306,702 | | | \$1,106,712 | | |
| REVENUES | | | | | | | | | | | |
| TSF FR ENT FD-GLTD | \$ 308,500 | \$ 346,895 | \$ - | \$ - | \$ - | \$ - | \$ - | - | \$ - | \$ - | - |
| TSF FR GEN FD-GLTD | - | - | - | - | - | - | - | - | - | - | - |
| TSF FR DR UT FD-GLTD | - | - | - | - | - | - | - | - | - | - | - |
| TSF FR GEN FD-LADDER TRUCK BOND PREMIUM | 39,599 | 250,000 | 2,422 | - | - | - | - | - | - | - | - |
| PROPERTY TAX-DELINQUENT | 24,356 | 25,431 | 14,805 | 12,777 | 20,000 | 20,000 | 22,371 | 112% | 20,000 | - | 0% |
| PROPERTY TAX-CURRENT | 2,208,269 | 2,693,026 | 2,684,421 | 3,326,051 | 3,215,135 | 3,215,135 | 3,221,368 | 100% | 3,330,705 | 115,570 | 4% |
| DELINQUENT TAX P & I & FEES | 9,706 | 9,096 | 5,512 | 5,470 | 6,000 | 6,000 | 6,930 | 115% | 7,000 | 1,000 | 17% |
| OTHER FIN SOURCES-REFUNDING | 1,180,000 | 2,130,000 | - | 5,910,000 | - | - | - | - | - | - | - |
| INT ON INVESTMENTS | 1,828 | 758 | 1,539 | 9,612 | 9,000 | 9,000 | 17,453 | 194% | 20,000 | 11,000 | 122% |
| TOTAL REVENUES | \$ 3,772,258 | \$ 5,455,207 | \$ 2,708,698 | \$ 9,263,910 | \$ 3,250,135 | \$ 3,250,135 | \$ 3,268,121 | 101% | \$ 3,377,705 | \$ 127,570 | 4% |
| EXPENDITURES | | | | | | | | | | | |
| BOND PRINCIPAL PAYMENTS | \$ 1,700,000 | \$ 1,975,000 | \$ 1,885,000 | \$ 2,365,000 | \$ 2,490,000 | \$ 2,490,000 | \$ - | 0% | \$ 2,375,000 | \$ (115,000) | -5% |
| PRINCIPAL PAYMENTS-2003 PUMPER | - | - | - | - | - | - | - | - | - | - | - |
| PRINCIPAL PAYMENTS-GRADALL | - | - | - | - | - | - | - | - | - | - | - |
| PRINCIPAL PAYMENTS-LOADER | - | - | - | - | - | - | - | - | - | - | - |
| PRINCIPAL PAYMENT-MTR CHG-OUT | - | - | - | - | - | - | - | - | - | - | - |
| PRINCIPAL PAYMENT-VECTOR TRK | - | - | - | - | - | - | - | - | - | - | - |
| PRINCIPAL PAYMENT-LADDER TRUCK | - | 239,750 | 171,785 | 174,654 | 177,570 | 177,570 | - | 0% | 180,535 | 2,965 | 2% |
| BOND INTEREST PAYMENTS | 679,214 | 900,471 | 813,229 | 845,632 | 768,075 | 768,075 | 379,145 | 49% | 1,009,155 | 241,080 | 31% |
| INTEREST PAYMENTS-2003 PUMPER | - | - | - | - | - | - | - | - | - | - | - |
| INTEREST PAYMENTS-GRADALL | - | - | - | - | - | - | - | - | - | - | - |
| INTEREST PAYMENTS-LOADER | - | - | - | - | - | - | - | - | - | - | - |
| INTEREST PAYMENT-MTR CHG-OUT | - | - | - | - | - | - | - | - | - | - | - |
| INTEREST PAYMENT-VECTOR TRK | - | - | - | - | - | - | - | - | - | - | - |
| INTEREST PAYMENT-LADDER TRUCK | - | 10,250 | 11,766 | 8,897 | 5,980 | 5,980 | - | 0% | 3,015 | (2,965) | -50% |
| ARBITRAGE EXPENSES | - | 1,400 | - | 4,900 | 2,000 | 2,000 | 2,700 | 135% | 5,000 | 3,000 | 150% |
| DEBT ISSUANCE COST | 22,608 | 40,189 | - | 191,983 | - | - | - | - | - | - | - |
| OTHER FIN USES-REFUNDING | 1,221,742 | 2,130,711 | - | 5,834,072 | - | - | - | - | - | - | - |
| PAYING AGENT FEES | 3,218 | 2,600 | 4,000 | 6,600 | 6,500 | 6,500 | 3,450 | 53% | 5,000 | (1,500) | -23% |
| BOND PREMIUM | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL ONGOING EXPENDITURES | \$ 3,626,781 | \$ 5,300,371 | \$ 2,885,779 | \$ 9,431,738 | \$ 3,450,125 | \$ 3,450,125 | \$ 385,295 | 11% | \$ 3,577,705 | \$ 127,580 | 4% |
| ENDING FUND BALANCE | \$1,496,776 | \$ 1,651,611 | \$ 1,474,530 | \$1,306,702 | \$1,106,712 | \$1,106,712 | | | \$906,712 | | |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

DEBT SERVICE FUND REVENUES

| Description | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|-----------------------------|--|--|---|---|--|--|
| TSF FR ENT FD-GLTD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TSF FR GEN FD-GLTD | - | - | - | - | - | - |
| TSF FR GEN FD-LADDER TRUCK | - | - | - | - | - | - |
| TSF FR DR UT FD-GLTD | - | - | - | - | - | - |
| BOND PREMIUM | 2,422 | - | - | - | - | - |
| PROPERTY TAX-DELINQUENT | 14,805 | 12,777 | 20,000 | 20,000 | 20,000 | - |
| PROPERTY TAX-CURRENT | 2,684,421 | 3,326,051 | 3,215,135 | 3,215,135 | 3,330,705 | 115,570 |
| DELINQUENT TAX P & I & FEES | 5,512 | 5,470 | 6,000 | 6,000 | 7,000 | 1,000 |
| OTHER FIN SOURCES-REFUNDING | - | 5,910,000 | - | - | - | - |
| INT ON INVESTMENTS | 1,539 | 9,612 | 9,000 | 9,000 | 20,000 | 11,000 |
| USE OF FUND BALANCE | 177,081 | - | 199,990 | 199,990 | 200,000 | 10 |
| TOTALS | <u>\$ 2,885,779</u> | <u>\$ 9,263,910</u> | <u>\$ 3,450,125</u> | <u>\$ 3,450,125</u> | <u>\$ 3,577,705</u> | <u>\$ 127,580</u> |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

DEBT SERVICE FUND EXPENDITURES

| Description | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|--|--|---|---|--|--|
| BOND PRINCIPAL PAYMENTS | \$ 1,885,000 | \$ 2,365,000 | \$ 2,490,000 | \$ 2,490,000 | \$ 2,375,000 | \$ (115,000) |
| PRINCIPAL PAYMENT-LADDER TRUCK | 171,785 | 174,654 | 177,570 | 177,570 | 180,535 | 2,965 |
| BOND INTEREST PAYMENTS | 813,229 | 845,632 | 768,075 | 768,075 | 1,009,155 | 241,080 |
| INTEREST PAYMENT-LADDER TRUCK | 11,766 | 8,897 | 5,980 | 5,980 | 3,015 | (2,965) |
| ARBITRAGE EXPENSES | - | 4,900 | 2,000 | 2,000 | 5,000 | 3,000 |
| DEBT ISSUANCE COST | - | 191,983 | - | - | - | - |
| OTHER FIN USES-REFUNDING | - | 5,834,072 | - | - | - | - |
| PAYING AGENT FEES | 4,000 | 6,400 | 6,500 | 6,500 | 5,000 | (1,500) |
| BOND PREMIUM | - | - | - | - | - | - |
| TOTALS | <u>\$ 2,885,779</u> | <u>\$ 9,431,538</u> | <u>\$ 3,450,125</u> | <u>\$ 3,450,125</u> | <u>\$ 3,577,705</u> | <u>\$ 127,580</u> |

**CITY OF SAGINAW
ENTERPRISE FUND SUMMARY
2017-2018**

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| Account Description | YEAR-END ACTUAL 2012-2013 | YEAR-END ACTUAL 2013-2014 | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | YTD ACTUAL 2016-2017 | YTD % OF ACTUAL 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) | % INCREASE/ (DECREASE) |
|-------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|----------------------------|---------------------------------|---------------------------------|-------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 2,003,527 | \$ 3,289,097 | \$ 5,283,639 | \$ 5,870,804 | \$ 7,636,155 | \$ 7,636,155 | | | \$ 6,376,670 | | |
| REVENUES | | | | | | | | | | | |
| TSF FROM OTHER FUNDS | \$ 48,500 | \$ 49,205 | \$ 309,134 | \$ 560,902 | \$ 139,105 | \$ 269,105 | \$ 159,605 | 59% | \$ 1,056,645 | \$ 787,540 | 293% |
| WATER SALES | 4,400,432 | 4,945,188 | 5,108,825 | 4,990,158 | 4,480,000 | 4,480,000 | 3,681,885 | 82% | 4,700,000 | 220,000 | 5% |
| WASTEWATER SERVICE | 2,614,362 | 2,617,284 | 2,614,510 | 2,587,151 | 2,600,000 | 2,600,000 | 2,026,543 | 78% | 2,600,000 | - | 0% |
| W/WW TAP FEES | 30,827 | 51,807 | 85,015 | 126,745 | 95,000 | 95,000 | 120,965 | 127% | 95,000 | - | 0% |
| WASTEWATER SURCHARGE | 1,284,376 | 1,348,442 | 1,242,310 | 1,155,966 | 1,200,000 | 1,200,000 | 1,145,701 | 95% | 1,200,000 | - | 0% |
| W/WW IMPACT FEES | 57,909 | 179,991 | - | - | - | - | - | - | - | - | - |
| PENALTIES | 119,919 | 116,521 | 118,112 | 110,129 | 115,000 | 115,000 | 92,968 | 81% | 115,000 | - | 0% |
| OTHER INCOME | 152,394 | 82,812 | 95,004 | 286,185 | 80,000 | 80,000 | 52,763 | 66% | 80,000 | - | 0% |
| INT ON INVESTMENTS | 7,146 | 2,508 | 3,757 | 22,291 | 20,000 | 20,000 | 37,947 | 190% | 45,000 | 25,000 | 125% |
| TOTAL REVENUES | \$ 8,715,866 | \$ 9,393,758 | \$ 9,576,668 | \$ 9,839,528 | \$ 8,729,105 | \$ 8,859,105 | \$ 7,318,378 | 83% | \$ 9,891,645 | \$ 1,032,540 | 12% |
| EXPENDITURES | | | | | | | | | | | |
| SALARIES AND BENEFITS | \$ 1,131,845 | \$ 1,140,505 | \$ 1,125,431 | \$ 1,198,594 | \$ 1,284,170 | \$ 1,284,170 | \$ 997,288 | 78% | \$ 1,311,920 | \$ 27,750 | 2% |
| OPERATING SUPPLIES & SERVICES | 72,914 | 87,554 | 91,571 | 98,742 | 114,215 | 114,215 | 90,197 | 79% | 120,030 | 5,815 | 5% |
| W/WW & METERS MAINT & SUPPLIES | 144,303 | 152,105 | 168,288 | 225,488 | 179,000 | 179,000 | 159,950 | 89% | 205,800 | 26,800 | 15% |
| BAD DEBTS | 14,989 | 23,604 | 7,724 | 12,226 | 15,000 | 15,000 | - | 0% | 15,000 | - | 0% |
| CONTRACT SERVICES-BILLING | 44,619 | 41,193 | 44,355 | 41,552 | 45,800 | 45,800 | 31,039 | 68% | 45,800 | - | 0% |
| COLLECTION AGENCY FEES | 850 | 1,460 | 2,601 | 1,302 | 2,400 | 2,400 | 1,648 | 69% | 2,400 | - | 0% |
| DEBT SERVICE EXPENSE | 177,560 | 132,165 | 120,843 | 92,576 | 473,295 | 473,295 | 406,686 | 86% | 287,625 | (185,670) | (39%) |
| ENGINEERING FEES | 37,339 | 41,529 | 38,213 | 47,950 | 45,000 | 55,000 | 67,768 | 123% | 55,000 | - | 0% |
| POWER TO PUMPS | 87,049 | 87,297 | 93,228 | 88,013 | 120,000 | 120,000 | 67,707 | 56% | 110,000 | (10,000) | (8%) |
| WATER-FORT WORTH | 1,754,918 | 2,516,210 | 2,650,707 | 2,483,109 | 2,886,000 | 2,886,000 | 1,642,246 | 57% | 3,030,300 | 144,300 | 5% |
| WASTEWATER SERVICE-FORT WORTH | 2,682,968 | 2,131,435 | 2,346,464 | 2,957,918 | 2,815,100 | 2,815,100 | 1,946,127 | 69% | 2,815,100 | - | 0% |
| W/WW TESTING | 16,154 | 22,866 | 16,286 | 30,476 | 37,000 | 37,000 | 7,725 | 21% | 37,500 | 500 | 1% |
| CAPITAL OUTLAY/CAPITAL PROJECTS | 244,107 | 7,415 | 32,500 | 203,231 | 1,260,700 | 1,344,065 | 1,187,061 | 88% | 1,014,000 | (330,065) | (25%) |
| TOTAL OPERATING EXPENDITURES | \$ 6,409,617 | \$ 6,385,339 | \$ 6,738,211 | \$ 7,481,177 | \$ 9,277,680 | \$ 9,371,045 | \$ 6,605,442 | 70% | \$ 9,050,475 | \$ (320,570) | (3%) |
| TSF TO CAPITAL/ESCROW FUND | 81,180 | 99,783 | 1,646,436 | - | - | - | - | - | - | - | - |
| TSF TO DEBT SERVICE/CDBG MATCH | 308,500 | 346,895 | - | - | 115,475 | 115,475 | 23,000 | 20% | - | (115,475) | (100%) |
| TSF TO GENERAL FUND | 631,000 | 567,200 | 604,855 | 593,000 | 607,070 | 607,070 | 585,870 | 97% | 621,775 | 14,705 | 2% |
| TSF TO GENERAL FUND-CAPITAL | - | - | - | - | 25,000 | 25,000 | 25,000 | 100% | - | (25,000) | (100%) |
| TOTAL TRANSFERS | \$ 1,020,680 | \$ 1,013,878 | \$ 2,251,291 | \$ 593,000 | \$ 747,545 | \$ 747,545 | \$ 633,870 | 85% | \$ 621,775 | \$ (125,770) | (17%) |
| TOTAL ONGOING EXPENDITURES | \$ 7,430,297 | \$ 7,399,216 | \$ 8,989,502 | \$ 8,074,177 | \$ 10,025,225 | \$ 10,118,590 | \$ 7,239,312 | 72% | \$ 9,672,250 | \$ (446,340) | (4%) |
| TOTAL ONE TIME EXPENDITURES | | | | | | | | | \$ 1,225,000 | | |
| TOTAL ALL EXPENDITURES | | | | | | | | | \$ 10,897,250 | | |
| ENDING FUND BALANCE | \$ 3,289,097 | \$ 5,283,639 | \$ 5,870,804 | \$ 7,636,155 | \$ 6,340,035 | \$ 6,376,670 | | | \$ 5,371,065 | | |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

ENTERPRISE FUND REVENUES

| Description | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|-------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|
| TSF FR DR UT FD-REIM SAL/OPER | \$ 40,735 | \$ 41,595 | \$ 41,540 | \$ 41,540 | \$ 42,645 | \$ 1,105 |
| TSF FR DR UT FD-REIM GLTD | 0 | 0 | 0 | 0 | 0 | - |
| TSF FR W/WW ESCROW FUND | 268,399 | 519,307 | 97,565 | 227,565 | 1,014,000 | 786,435 |
| BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 | - |
| DEVELOPER CONTRIBUTED ASSETS | 0 | 0 | 0 | 0 | 0 | - |
| GAIN/LOSS ON SALE OF ASSETS | 0 | 0 | 0 | 0 | 0 | - |
| WATER SALES | 5,108,825 | 4,990,158 | 4,480,000 | 4,480,000 | 4,700,000 | 220,000 |
| WASTEWATER SERVICE | 2,614,510 | 2,587,151 | 2,600,000 | 2,600,000 | 2,600,000 | - |
| WATER TAP FEES | 58,215 | 85,195 | 60,000 | 60,000 | 60,000 | - |
| WASTEWATER TAP FEES | 26,800 | 41,550 | 35,000 | 35,000 | 35,000 | - |
| WASTEWATER SURCHARGE | 1,242,310 | 1,155,966 | 1,200,000 | 1,200,000 | 1,200,000 | - |
| WATER IMPACT FEES | 0 | 0 | 0 | 0 | 0 | - |
| WASTEWATER IMPACT FEES | 0 | 0 | 0 | 0 | 0 | - |
| PENALTIES | 118,112 | 110,129 | 115,000 | 115,000 | 115,000 | - |
| GRANT ASSISTANCE | 0 | 0 | 0 | 0 | 0 | - |
| DEVELOPER CONTRIBUTIONS | 0 | 200,000 | 0 | 0 | 0 | - |
| OTHER INCOME | 95,004 | 86,185 | 80,000 | 80,000 | 80,000 | - |
| SALE OF AUTOS/EQUIPMENT | 0 | 0 | 0 | 0 | 0 | - |
| AMORTIZATION OF GAIN ON BONDS | 0 | 0 | 0 | 0 | 0 | - |
| INT ON INVESTMENTS | 3,757 | 22,291 | 20,000 | 20,000 | 45,000 | 25,000 |
| USE OF FB - CAPITAL PROJECTS | 0 | 0 | 1,230,410 | 1,230,410 | 1,005,605 | (224,805) |
| USE OF FB - SPECIAL REQUESTS | 0 | 0 | 65,710 | 65,710 | 0 | (65,710) |
| | \$ 9,576,668 | \$ 9,839,528 | \$ 10,025,225 | \$ 10,155,225 | \$ 10,897,250 | \$ 742,025 |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

WATER & WASTEWATER

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|
| SALARIES | \$ 745,405 | \$ 779,790 | \$ 840,875 | \$ 840,875 | \$ 850,160 | \$ 9,285 |
| COMPENSATED ABSENCES | 2,294 | 11,360 | - | - | - | - |
| OVERTIME | 40,460 | 50,071 | 42,025 | 42,025 | 43,285 | 1,260 |
| SOCIAL SECURITY & MEDICARE | 49,574 | 59,024 | 67,545 | 67,545 | 68,350 | 805 |
| TMRS RETIREMENT | 140,508 | 149,438 | 157,005 | 157,005 | 157,560 | 555 |
| INSURANCE-EMPLOYEES HEALTH | 134,934 | 137,673 | 162,035 | 162,035 | 176,525 | 14,490 |
| FSA ADMINISTRATION FEES | 765 | 696 | 720 | 720 | 600 | (120) |
| INSURANCE-WORKERS' COMP | 11,492 | 10,543 | 13,965 | 13,965 | 15,440 | 1,475 |
| UNIFORMS | 4,768 | 4,674 | 5,500 | 5,500 | 5,500 | - |
| DATA PROCESSING EXPENSES | 14,877 | 23,087 | 25,800 | 25,800 | 25,800 | - |
| OFFICE SUPPLIES & EXPENSES | 5,473 | 6,126 | 8,000 | 8,000 | 8,000 | - |
| SPOILS DISPOSAL | 5,000 | - | 5,000 | 5,000 | 5,000 | - |
| WATER SYS MAINT & SUPP | 87,333 | 123,113 | 100,000 | 100,000 | 100,000 | - |
| MAINTENANCE ON MACHINES | 4,818 | 4,529 | 5,000 | 5,000 | 5,000 | - |
| WASTEWATER SYS MAINT & SUPP | 27,261 | 40,770 | 39,000 | 39,000 | 45,800 | 6,800 |
| WATER METERS & SUPPLIES | 53,694 | 61,606 | 40,000 | 40,000 | 60,000 | 20,000 |
| BAD DEBTS | 7,724 | 12,226 | 15,000 | 15,000 | 15,000 | - |
| BOND SALE EXPENSES | - | 38,774 | - | - | - | - |
| CONTRACT SERVICES-BILLING | 44,355 | 41,552 | 45,800 | 45,800 | 45,800 | - |
| CONTRACT SERVICES-JANITORIAL | 1,594 | 1,224 | 1,260 | 1,260 | 1,655 | 395 |
| COLLECTION AGENCY FEES | 2,601 | 1,302 | 2,400 | 2,400 | 2,400 | - |
| DEPRECIATION EXPENSE | - | - | - | - | - | - |
| PHYSICALS | 312 | 156 | 400 | 400 | 400 | - |
| AMORTIZATION OF LOSS ON BONDS | - | - | - | - | - | - |
| AMORTIZATION OF BOND ISS COSTS | - | - | - | - | - | - |
| AMORTIZATION OF BOND PREM/DISC | - | - | - | - | - | - |
| BOND PRINCIPAL PAYMENTS | - | - | 420,000 | 420,000 | 245,000 | (175,000) |
| BOND INTEREST PAYMENTS | 119,343 | 52,302 | 51,045 | 51,045 | 40,375 | (10,670) |
| CAPITAL LEASE INTEREST EXPENSE | - | - | - | - | - | - |
| PAYING AGENT FEES | 1,500 | 1,500 | 2,250 | 2,250 | 2,250 | - |
| DUES & SUBSCRIPTIONS | 17,324 | 17,075 | 17,500 | 17,500 | 19,000 | 1,500 |
| MEETING EXPENSES | - | - | - | - | - | - |
| EDUCATIONAL TRAINING/TRAVEL | 3,602 | 5,763 | 6,500 | 6,500 | 6,500 | - |
| ENGINEERING FEES | 38,213 | 47,950 | 45,000 | 55,000 | 55,000 | - |
| UTILITIES | 11,326 | 9,443 | 11,290 | 11,290 | 11,290 | - |
| POWER TO PUMPS | 93,228 | 88,013 | 120,000 | 120,000 | 110,000 | (10,000) |
| INSURANCE-GEN LIABILITY/AUTO | 12,954 | 14,949 | 16,035 | 16,035 | 17,560 | 1,525 |
| WATER-FORT WORTH | 2,650,707 | 2,483,109 | 2,886,000 | 2,886,000 | 3,030,300 | 144,300 |
| WASTEWATER SERVICE-FORT WORTH | 2,346,464 | 2,957,918 | 2,815,100 | 2,815,100 | 2,815,100 | - |
| WASTEWATER TESTING | 2,599 | 9,608 | 4,500 | 4,500 | 5,000 | 500 |
| WATER TESTING | 13,687 | 20,868 | 32,500 | 32,500 | 32,500 | - |
| TELEPHONE EXPENSES | 9,521 | 11,717 | 11,930 | 11,930 | 14,325 | 2,395 |
| CAPITAL OUTLAY/SPECIAL REQUEST | - | - | 48,200 | 48,200 | - | (48,200) |
| Non Capital Outlay | - | 17,991 | - | - | - | - |
| EF CAPITAL PROJECTS | 32,500 | 185,239 | 1,212,500 | 1,295,865 | 1,014,000 | (281,865) |
| TOTAL OPERATING | \$ 6,738,211 | \$ 7,481,177 | \$ 9,277,680 | \$ 9,371,045 | \$ 9,050,475 | \$ (320,570) |
| CDBG PROJECT ASSISTANCE | \$ - | \$ - | \$ 115,475 | \$ 115,475 | \$ - | \$ (115,475) |
| TSF TO GEN FD-CAPITAL | - | - | 25,000 | 25,000 | - | (25,000) |
| TSF TO DEBT SERVICE FD-GLTD | - | - | - | - | - | - |
| TSF TO GEN FD-REIM JANITORIAL | - | - | - | - | - | - |
| TSF TO GEN FD-REIM FLEET MAINT | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | - |
| TSF TO GEN FD-REIM OPERATING | 544,855 | 533,000 | 547,070 | 547,070 | 561,775 | 14,705 |
| TSF TO CAP PROJ FUND - CITY HALL FURNISHINGS | - | - | - | - | - | - |
| TSF TO W/WW ESCROW FUND | 1,646,436 | - | - | - | - | - |
| TOTAL TRANSFERS | \$ 2,251,291 | \$ 593,000 | \$ 747,545 | \$ 747,545 | \$ 621,775 | \$ (125,770) |
| TOTAL | \$ 8,989,502 | \$ 8,074,177 | \$ 10,025,225 | \$ 10,118,590 | \$ 9,672,250 | \$ (446,340) |

**CITY OF SAGINAW
CAPITAL PROJECTS FUND SUMMARY
2017-2018**

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| Account Description | YEAR-END ACTUAL 2012-2013 | YEAR-END ACTUAL 2013-2014 | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | YTD ACTUAL 2016-2017 | YTD % OF ACTUAL 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) | % INCREASE/ (DECREASE) |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|----------------------------|---------------------------------|---------------------------------|-------------------------------|------------------------------|
| BEGINNING FUND BALANCE | \$ 1,802,071 | \$ 8,138,595 | \$7,077,352 | \$12,799,557 | \$10,566,997 | \$10,566,997 | | | \$11,566,227 | | |
| REVENUES | | | | | | | | | | | |
| GO PROCEEDS | 7,895,000 | - | 8,000,000 | - | 8,000,000 | 7,830,000 | 7,830,000 | 100% | - | (7,830,000) | -100% |
| BOND PREMIUM | 262,998 | - | 128,294 | - | - | 308,555 | 308,555 | 100% | - | (308,555) | -100% |
| BB ROAD REIM. - TAR. COUNTY | 1,221,666 | 400,882 | - | - | - | - | - | - | 2,666,670 | 2,666,670 | - |
| BB ROAD DEVELOPER CONTRIBUTION | 50,000 | - | - | - | - | - | - | - | - | - | - |
| INT ON INVESTMENTS | 1,871 | 2,601 | 3,507 | 33,054 | 13,000 | 63,000 | 55,498 | 88% | 30,000 | (33,000) | -52% |
| TSF FR GENERAL FUND - WESTER CENTER/156 | 286,532 | 102,582 | - | - | - | - | - | - | - | - | - |
| TSF FR GENERAL FUND - ODR | 5,284 | 2,288 | - | - | - | - | - | - | - | - | - |
| TSF FR GENERAL FUND - skate park | - | - | - | 24,423 | - | - | - | - | - | - | - |
| TSF FR ESCROW FUND - BB ESCROW | - | - | 206,957 | - | - | - | - | - | - | - | - |
| TSF FR ESCROW FUND - GAS PROCEEDS | - | - | 50,000 | - | - | - | - | - | - | - | - |
| TSF FR GENERAL FUND - CITY HALL | 1,819,304 | 238,766 | - | - | - | - | - | - | - | - | - |
| TSF FR ENTERPRISE FD - CITY HALL FURNISHINGS | 18,830 | 99,783 | - | - | - | - | - | - | - | - | - |
| TSF FR DRAINAGE FD - DRAINAGE PROJECTS | - | 245,256 | 781,928 | 44,818 | - | - | - | - | - | - | - |
| TSF FR BEAUTIFICATION - CITY HALL LANDSCAPE | - | 40,000 | - | - | - | - | - | - | - | - | - |
| TSF FROM DONATIONS FUND - PARKS PROJECTS | - | - | 84,380 | 24,423 | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$11,561,485 | \$1,132,158 | \$9,255,066 | \$126,718 | \$8,013,000 | \$8,201,555 | \$8,194,053 | 100% | \$2,696,670 | \$ (5,504,885) | -67% |
| EXPENDITURES | | | | | | | | | | | |
| BOND SALE EXPENSES | 157,998 | - | 128,294 | - | 100,000 | 138,555 | 138,555 | 100% | - | (138,555) | -100% |
| FLEET MAINTENANCE CENTER | 73,659 | 241 | - | - | - | - | - | - | - | - | - |
| BAILEY BOSWELL ROAD RECONSTRUCTION | 1,458,636 | - | - | - | - | - | - | - | - | - | - |
| BAILEY BOSWELL- DEVELOPER AGREEMENT | 60,027 | - | - | - | - | - | - | - | - | - | - |
| BB RD. RECON. - TARRANT CO. | 785,607 | 684,074 | - | - | - | - | - | - | - | - | - |
| BB RD. RECON. - PH 2 | - | 100,889 | 168,430 | 85,188 | 4,655,005 | 3,420,815 | 2,370,549 | 69% | 3,167,535 | (253,280) | -7% |
| BB RD. RECON. - PH 3 | - | 100,889 | 138,195 | 18,605 | 4,655,005 | 3,420,820 | 2,368,114 | 69% | 3,167,540 | (253,280) | -7% |
| BB RD. RECON. - PH 4 | - | 322,742 | 1,368,628 | 2,120,060 | - | - | - | - | - | - | - |
| BB RD. RECON. - OVERPASS | - | - | 383,098 | 82,532 | 222,135 | 222,135 | 1,852 | 1% | 6,035,000 | 5,812,865 | 2617% |
| BB RD. RECON.-DESIGN PH2-OVERPASS | 280,354 | 449,241 | 182,178 | - | - | - | - | - | - | - | - |
| CITY HALL RENOVATION | 2,032,706 | 183,976 | - | - | - | - | - | - | - | - | - |
| WESTERN CENTER/156 PAVING AND SIGNAL DESIGN | 298,229 | 90,885 | - | - | - | - | - | - | - | - | - |
| ODR/CROMWELL MARINE CRK SIGNAL | 5,284 | 2,288 | - | - | - | - | - | - | - | - | - |
| BB RD. RECON. - PH 4 | - | - | 206,957 | - | - | - | - | - | - | - | - |
| PARK MASTER PLAN PROJECTS | - | - | 134,380 | 48,846 | - | - | - | - | - | - | - |
| SAGINAW BLVD. SYSTEM#2 UTILITY RELOACTION | - | 40,938 | 822,700 | 4,046 | - | - | - | - | - | - | - |
| EAST CEMENT CREEK IMPROVEMENTS (OPAL STREET) | - | 204,318 | - | - | - | - | - | - | - | - | - |
| OPAL STREET BRIDGE | 72,460 | 12,920 | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$5,224,961 | \$2,193,400 | \$3,532,861 | \$2,359,279 | \$9,632,145 | \$7,202,325 | \$4,879,070 | 68% | \$12,370,075 | \$ 5,167,750 | 72% |
| ENDING FUND BALANCE | \$8,138,595 | \$7,077,352 | \$12,799,557 | \$10,566,997 | \$8,947,852 | \$11,566,227 | | | \$1,892,822 | | |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

CAPITAL PROJECTS FUND REVENUES

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--|--|--|---|---|--|--|
| CO PROCEEDS | | | | | | - |
| GO PROCEEDS | 8,000,000 | - | 8,000,000 | 7,830,000 | - | (7,830,000) |
| BOND PREMIUM | 128,294 | | | 308,555 | | (308,555) |
| BB ROAD REIM. - TAR. COUNTY | | | | | 2,666,670 | 2,666,670 |
| INT ON INVESTMENTS | 45 | 237 | | | | - |
| INT ON INVESTMENTS-TC FUNDS | 16 | | | | | - |
| INTEREST INCOME - TC BAILEY BOSWELL | 30 | | | | | - |
| INT ON INVESTMENTS-13 GO | 3,132 | 9,719 | 3,000 | 3,000 | - | (3,000) |
| INT ON INVESTMENTS-15 GO | 284 | 23,098 | 10,000 | 40,000 | - | (40,000) |
| INT ON INVESTMENTS-17 GO | - | - | - | 20,000 | 30,000 | 10,000 |
| TSF FR GENERAL FUND - WESTER CENTER/156 | | | | | | - |
| TSF FR GENERAL FUND - ODR | | | - | - | - | - |
| TSF FR GENERAL FUND - skate park | - | 24,423 | - | - | - | - |
| TSF FR ESCROW FUND - BB ESCROW | 206,957 | - | - | - | - | - |
| TSF FR ESCROW FUND - GAS PROCEEDS | 50,000 | - | - | - | - | - |
| TSF FR GENERAL FUND - CITY HALL | | | | | | - |
| TSF FR ENTERPRISE FD - CITY HALL FURNISHINGS | | | | | | - |
| TSF FR DRAINAGE FD - DRAINAGE PROJECTS | 781,928 | 44,818 | - | - | - | - |
| TSF FR BEAUTIFICATION - CITY HALL LANDSCAPE | | | | | | - |
| TSF FR DONATIONS - PARKS | 84,380 | 24,423 | - | - | - | - |
| Use of Fund Balance | | 2,232,560 | 1,619,145 | - | 9,673,405 | 9,673,405 |
| | <u>\$9,255,066</u> | <u>2,359,278</u> | <u>9,632,145</u> | <u>8,201,555</u> | <u>12,370,075</u> | <u>\$ 4,168,520</u> |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

CAPITAL PROJECTS FUND EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|---------------------------|---|--|--|---|---|--|--|
| 06-5115-15-00 | BOND SALE EXPENSES | 128,294 | - | - | - | - | - |
| 06-5115-17-00 | BOND SALE EXPENSES | - | - | 100,000 | 138,555 | - | (138,555) |
| 06-6026-09-00 | FLEET MAINTENANCE CENTER | - | - | - | - | - | - |
| 06-4051-07-00 | BB RD. RECON. - PH 4 | 104,334 | - | - | - | - | - |
| 06-4046-10-00 | BB RD. RECON. - TARRANT CO. | - | - | - | - | - | - |
| 06-4051-10-00 | BB RD. RECON. - PH 4 | 142,245 | - | - | - | - | - |
| 06-4048-13-00 | BB RD. RECON. - PH 2 | 168,430 | 85,188 | 373,660 | 1,232,510 | - | (1,232,510) |
| 06-4048-15-00 | BB RD. RECON. - PH 2 | - | - | 3,832,700 | 2,188,305 | 1,700,625 | (487,680) |
| 06-4048-17-00 | BB RD. RECON. - PH 2 | - | - | 448,645 | - | 1,466,910 | 1,466,910 |
| 06-4049-13-00 | BB RD. RECON. - PH 3 | 138,195 | 18,605 | 373,660 | 1,232,510 | - | (1,232,510) |
| 06-4049-15-00 | BB RD. RECON. - PH 3 | - | - | 3,832,700 | 2,188,310 | 1,700,625 | (487,685) |
| 06-4049-17-00 | BB RD. RECON. - PH 3 | - | - | 448,645 | - | 1,466,915 | 1,466,915 |
| 06-4051-13-00 | BB RD. RECON. - PH 4 | 1,122,049 | 2,120,060 | - | - | - | - |
| 06-4051-15-00 | BB RD. RECON. - PH 4 | - | - | - | - | - | - |
| 06-4052-13-00 | BB RD. RECON. - OVERPASS | 383,098 | 82,532 | - | - | - | - |
| 06-4052-15-00 | BB RD. RECON. - OVERPASS | - | - | 222,135 | 222,135 | - | (222,135) |
| 06-4052-17-00 | BB RD. RECON. - OVERPASS | - | - | - | - | 6,035,000 | 6,035,000 |
| 06-4053-13-00 | BB RD. RECON.-DESIGN PH2-OVERPASS | 182,178 | - | - | - | - | - |
| 06-4053-15-00 | BB RD. RECON.-DESIGN PH2-OVERPASS | - | - | - | - | - | - |
| 06-7002-40-00 | CITY HALL RENOVATION | - | - | - | - | - | - |
| 06-7011-45-00 | WESTERN CENTER/156 PAVING & SIGNAL DESIGN | - | - | - | - | - | - |
| 06-7012-45-00 | ODR/CROMWELL MARINE CRK SIGNAL | - | - | - | - | - | - |
| 06-4051-45-00 | BB RD. RECON. - PH 4 | 206,957 | - | - | - | - | - |
| 06-7009-60-00 | SAGINAW BLVD. SYSTEM#2 | 822,700 | 4,046 | - | - | - | - |
| 06-7010-60-00 | EAST CEMENT CREEK IMPROVEMENTS (OPAL ST) | - | - | - | - | - | - |
| 06-2370-96-00 | OPAL STREET BRIDGE | - | - | - | - | - | - |
| 06-7014-61-00 | PARK MASTER PLAN PROJECTS | 134,380 | 48,846 | - | - | - | - |
| | TOTALS | \$ 3,532,861 | \$ 2,359,279 | \$ 9,632,145 | \$ 7,202,325 | \$ 12,370,075 | \$ 5,167,750 |

**CITY OF SAGINAW
CCPD FUND SUMMARY
2017-2018**

8/31/2017 13:59

| <u>Account Description</u> | <u>YEAR-END ACTUAL 2012-2013</u> | <u>YEAR-END ACTUAL 2013-2014</u> | <u>YEAR-END ACTUAL 2014-2015</u> | <u>YEAR-END ACTUAL 2015-2016</u> | <u>ADOPTED BUDGET 2016-2017</u> | <u>REVISED BUDGET 2016-2017</u> | <u>YTD ACTUAL 2016-2017</u> | <u>YTD % OF BUDGET 2016-2017</u> | <u>PROPOSED BUDGET 2017-2018</u> | <u>\$ INCREASE/ (DECREASE)</u> | <u>% INCREASE/ (DECREASE)</u> |
|--------------------------------------|--|--|--|--|---|---|-------------------------------------|--|--|--|---------------------------------------|
| <u>BEGINNING FUND BALANCE</u> | \$ 824,730 | \$ 814,386 | \$ 827,324 | \$ 703,929 | \$ 582,135 | \$ 582,135 | | | \$ 402,445 | | |
| <u>REVENUES</u> | | | | | | | | | | | |
| STATE SALES TAX | 984,839 | 999,011 | 1,015,424 | 1,026,110 | 1,000,000 | 1,000,000 | 913,514 | 91% | 1,100,000 | 100,000 | 10% |
| GAIN/LOSS ON ASSET | - | - | 8,000 | - | - | - | - | - | - | - | - |
| GRANT ASSISTANCE | 1,000 | 7,603 | 61,209 | 1,722 | - | 78,100 | 78,103 | 100% | - | (78,100) | -100% |
| INT ON INVESTMENTS | 603 | 205 | 310 | 1,505 | 1,000 | 1,000 | 1,925 | 192% | 2,500 | 1,500 | 150% |
| TOTAL REVENUES | <u>\$ 986,442</u> | <u>\$ 1,006,819</u> | <u>\$ 1,084,942</u> | <u>\$ 1,029,336</u> | <u>\$ 1,001,000</u> | <u>\$ 1,079,100</u> | <u>\$ 993,541</u> | <u>92%</u> | <u>\$ 1,102,500</u> | <u>\$ 23,400</u> | <u>2%</u> |
| <u>EXPENDITURES</u> | | | | | | | | | | | |
| TSF TO GEN FD-REIM SAL/OPER | 827,500 | 821,700 | 848,630 | 903,395 | 923,390 | 923,390 | 461,695 | 50% | 954,200 | 30,810 | 3% |
| UNIFORMS | 7,034 | 2,790 | 5,418 | 6,754 | 6,300 | 6,300 | 3,485 | 55% | 6,300 | - | 0% |
| DATA PROCESSING EXPENSES | 37,270 | 41,275 | 45,543 | 39,312 | 48,000 | 48,000 | 44,252 | 92% | 48,000 | - | 0% |
| BOOKS | | 6,950 | 2,850 | 2,850 | 3,500 | 3,500 | 3,500 | 100% | 3,500 | - | 0% |
| OFFICER SUPPLIES & EQUIPMENT | 978 | 1,239 | - | 710 | 1,000 | 1,000 | 606 | 61% | 1,000 | - | 0% |
| INVESTGTR SUPPLIES & EQUIPMENT | - | - | 240 | 1,000 | 1,000 | 1,000 | 858 | 86% | 1,000 | - | 0% |
| CRM PREV SUPPLIES & EQUIPMENT | 2,223 | 1,111 | 1,085 | 978 | 2,000 | 2,000 | 463 | 23% | 2,000 | - | 0% |
| MAINTENANCE & REPAIRS | 158 | 684 | - | - | - | - | - | - | - | - | - |
| EDUCATIONAL TRAINING/TRAVEL | 9,854 | 11,123 | 10,518 | 10,559 | 13,500 | 13,500 | 5,847 | 43% | 13,500 | - | 0% |
| CAPITAL OUTLAY/SPECIAL REQUEST | 83,993 | 86,900 | 278,360 | 174,363 | 182,000 | 260,100 | 241,422 | 93% | - | (260,100) | -100% |
| Non Capital Outlay | 27,776 | 20,108 | 15,694 | 11,209 | - | - | - | - | - | - | - |
| TOTAL ONGOING EXPENDITURES | <u>\$ 996,786</u> | <u>\$ 993,880</u> | <u>\$ 1,208,338</u> | <u>\$ 1,151,130</u> | <u>\$ 1,180,690</u> | <u>\$ 1,258,790</u> | <u>\$ 762,129</u> | <u>61%</u> | <u>\$ 1,029,500</u> | <u>\$ (229,290)</u> | <u>-18%</u> |
| TOTAL ONE TIME EXPENDITURES | | | | | | | | | \$ 106,000 | | |
| TOTAL ALL EXPENDITURES | | | | | | | | | <u>\$ 1,135,500</u> | | |
| <u>ENDING FUND BALANCE</u> | 814,386 | \$ 827,324 | \$ 703,929 | \$ 582,135 | \$ 402,445 | \$ 402,445 | | | \$ 369,445 | | |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

CCPD FUND REVENUES

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|--|--|---|---|--|--|
| STATE SALES TAX | \$ 1,015,424 | \$ 1,026,110 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,100,000 | \$ 100,000 |
| GAIN/LOSS ON ASSET | 8,000 | - | | | 0 | - |
| GRANT ASSISTANCE | 61,209 | 1,722 | 0 | 78,100 | 0 | (78,100) |
| OTHER INCOME | - | - | 0 | 0 | 0 | - |
| INT ON INVESTMENTS | 310 | 1,505 | 1,000 | 1,000 | 2,500 | 1,500 |
| USE OF RESERVES | 123,396 | 121,794 | 179,690 | 179,690 | 33000 | (146,690) |
| TOTALS | <u>\$ 1,208,338</u> | <u>\$ 1,151,130</u> | <u>\$ 1,180,690</u> | <u>\$ 1,258,790</u> | <u>\$ 1,135,500</u> | <u>\$ (123,290)</u> |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

CCPD FUND EXPENDITURES

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|--|--|---|---|--|--|
| TSF TO GEN FD-REIM SAL/OPER | \$ 848,630 | \$ 903,395 | \$ 923,390 | \$ 923,390 | \$ 954,200 | \$ 30,810 |
| UNIFORMS | 5,418 | 6,754 | 6,300 | 6,300 | 6,300 | \$ - |
| DATA PROCESSING EXPENSES | 45,543 | 39,312 | 48,000 | 48,000 | 48,000 | \$ - |
| BOOKS | 2,850 | 2,850 | 3,500 | 3,500 | 3,500 | \$ - |
| OFFICER SUPPLIES & EQUIPMENT | - | 710 | 1,000 | 1,000 | 1,000 | \$ - |
| INVESTGTR SUPPLIES & EQUIPMENT | 240 | 1,000 | 1,000 | 1,000 | 1,000 | \$ - |
| CRM PREV SUPPLIES & EQUIPMENT | 1,085 | 978 | 2,000 | 2,000 | 2,000 | \$ - |
| MAINTENANCE & REPAIRS | - | - | - | - | - | \$ - |
| CONTRACT SERVICES | - | - | - | - | - | \$ - |
| EDUCATIONAL TRAINING/TRAVEL | 10,518 | 10,559 | 13,500 | 13,500 | 13,500 | \$ - |
| CAPITAL OUTLAY/SPECIAL REQUEST | 278,360 | 174,363 | 182,000 | 260,100 | - | \$ (260,100) |
| Non Capital Outlay | 15,694 | 11,209 | - | - | - | \$ - |
| TOTALS | <u>\$ 1,208,338</u> | <u>\$ 1,151,130</u> | <u>\$ 1,180,690</u> | <u>\$ 1,258,790</u> | <u>\$ 1,029,500</u> | <u>\$ (229,290)</u> |

**CITY OF SAGINAW
DRAINAGE UTILITY FUND SUMMARY
2016-2017**

8/31/2017 14:00

| <u>Account Description</u> | <u>YEAR-END ACTUAL 2012-2013</u> | <u>YEAR-END ACTUAL 2013-2014</u> | <u>YEAR-END ACTUAL 2014-2015</u> | <u>YEAR-END ACTUAL 2015-2016</u> | <u>ADOPTED BUDGET 2016-2017</u> | <u>REVISED BUDGET 2016-2017</u> | <u>YTD ACTUAL 2016-2017</u> | <u>YTD % OF BUDGET 2016-2017</u> | <u>PROPOSED BUDGET 2017-2018</u> | <u>\$ INCREASE/ (DECREASE)</u> | <u>% INCREASE/ (DECREASE)</u> |
|--------------------------------------|--|--|--|--|---|---|-------------------------------------|--|--|--|---------------------------------------|
| <u>BEGINNING FUND BALANCE</u> | 924,868 | 1,139,878 | \$ 1,234,069 | \$ 826,712 | \$ 1,142,096 | \$ 1,142,096 | | | \$ 1,613,126 | | |
| <u>REVENUES</u> | | | | | | | | | | | |
| DRAINAGE UTILITY FEES | \$ 563,294 | \$ 577,267 | \$ 583,358 | \$ 592,078 | \$ 725,000 | \$ 725,000 | \$ 626,264 | 86% | \$ 750,000 | \$ 25,000 | 3% |
| OTHER INCOME | 18 | - | - | - | - | - | - | - | - | - | - |
| INT ON INVESTMENTS | 806 | 351 | 405 | 2,383 | 1,500 | 1,500 | 6,521 | 435% | 6,000 | 4,500 | 300% |
| TOTAL REVENUES | <u>\$ 564,117</u> | <u>\$ 577,618</u> | <u>\$ 583,763</u> | <u>\$ 594,461</u> | <u>\$ 726,500</u> | <u>\$ 726,500</u> | <u>\$ 632,784</u> | <u>87%</u> | <u>\$ 756,000</u> | <u>\$ 29,500</u> | <u>4%</u> |
| <u>EXPENDITURES</u> | | | | | | | | | | | |
| TSF TO ENT FD-REIM SAL/OPER | \$ 38,500 | \$ 39,205 | \$ 40,735 | \$ 41,595 | \$ 41,540 | \$ 41,540 | \$ 41,540 | 100% | \$ 42,645 | \$ 1,105 | 3% |
| TSF TO ENT FD-REIM GLTD | 10,000 | 10,000 | - | - | - | - | - | - | - | - | - |
| TSF TO GEN FD-REIM SAL/OPER | 112,000 | 112,950 | 116,355 | 122,900 | 128,730 | 128,730 | 64,365 | 50% | 115,510 | (13,220) | -10% |
| TSF TO DEBT SERVICE FD-GLTD | - | - | - | - | - | - | - | - | - | - | - |
| TSF TO CAPITAL PROJECTS FUND | - | 245,256 | 781,928 | 44,818 | - | - | - | - | - | - | - |
| UNIFORMS | 663 | 934 | 886 | 836 | 1,200 | 1,200 | 684 | 57% | 1,200 | - | 0% |
| SUPPLIES | 23,686 | 51,277 | 34,358 | 28,450 | 45,000 | 45,000 | 23,170 | 51% | 45,000 | - | 0% |
| DISPOSAL COSTS | 15,000 | - | - | 5,500 | 10,000 | 10,000 | - | 0% | 10,000 | - | 0% |
| MAINTENANCE & REPAIRS | - | - | - | - | - | - | - | - | - | - | - |
| BAD DEBTS | 3,449 | 3,126 | 4,134 | 4,024 | - | - | 3,870 | - | - | - | - |
| EDUCATIONAL TRAINING/TRAVEL | 851 | 873 | 807 | 1,339 | 1,000 | 1,000 | 1,128 | 113% | 1,000 | - | 0% |
| ENGINEERING FEES | - | - | - | - | 25,000 | 25,000 | - | 0% | 25,000 | - | 0% |
| PERMIT FEE | 100 | - | - | 100 | 3,000 | 3,000 | 100 | 3% | 3,000 | - | 0% |
| CAPITAL OUTLAY/SPECIAL REQUEST | 144,858 | 19,806 | 11,916 | 29,515 | - | - | - | - | - | - | - |
| Non Capital Outlay | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL ONGOING EXPENDITURES | <u>\$ 349,107</u> | <u>\$ 483,427</u> | <u>\$ 991,119</u> | <u>\$ 279,078</u> | <u>\$ 255,470</u> | <u>\$ 255,470</u> | <u>\$ 134,856</u> | <u>53%</u> | <u>\$ 243,355</u> | <u>\$ (12,115)</u> | <u>-5%</u> |
| TOTAL ONE TIME EXPENDITURES | | | | | | | | | <u>\$ 308,000</u> | | |
| TOTAL ALL EXPENDITURES | | | | | | | | | <u>\$ 551,355</u> | | |
| <u>ENDING FUND BALANCE</u> | 1,139,878 | \$ 1,234,069 | \$ 826,712 | \$ 1,142,096 | \$ 1,613,126 | \$ 1,613,126 | | | \$ 1,817,771 | | |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

DRAINAGE UTILITY FUND REVENUES

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|--|--|---|---|--|--|
| DRAINAGE UTILITY FEES | \$ 583,358 | \$ 592,078 | \$ 725,000 | \$ 725,000 | \$ 750,000 | \$ 25,000 |
| OTHER INCOME | - | - | - | - | - | - |
| INT ON INVESTMENTS | 405 | 2,383 | 1,500 | 1,500 | 6,000 | 4,500 |
| USE OF FUND BALANCE | 407,357 | - | - | - | - | - |
| TOTALS | <u>\$ 991,120</u> | <u>\$ 594,461</u> | <u>\$ 726,500</u> | <u>\$ 726,500</u> | <u>\$ 756,000</u> | <u>\$ 29,500</u> |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

DRAINAGE UTILITY FUND EXPENDITURES

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|
| TSF TO ENT FD-REIM SAL/OPER | \$ 40,735 | \$ 41,595 | \$ 41,540 | \$ 41,540 | \$ 42,645 | \$ 1,105 |
| TSF TO ENT FD-REIM GLTD | - | - | - | - | - | - |
| TSF TO GEN FD-REIM SAL/OPER | 116,355 | 122,900 | 128,730 | 128,730 | 115,510 | (13,220) |
| TSF TO DEBT SERVICE FD-GLTD | - | - | - | - | - | - |
| TSF TO CAPITAL PROJECTS FUND | 781,928 | 44,818 | - | - | - | - |
| UNIFORMS | 886 | 836 | 1,200 | 1,200 | 1,200 | - |
| SUPPLIES | 34,358 | 28,450 | 45,000 | 45,000 | 45,000 | - |
| DISPOSAL COSTS | - | 5,500 | 10,000 | 10,000 | 10,000 | - |
| MAINTENANCE & REPAIRS | - | - | - | - | - | - |
| BAD DEBTS | 4,134 | 4,024 | - | - | - | - |
| EDUCATIONAL TRAINING/TRAVEL | 807 | 1,339 | 1,000 | 1,000 | 1,000 | - |
| ENGINEERING FEES | - | - | 25,000 | 25,000 | 25,000 | - |
| PERMIT FEE | - | 100 | 3,000 | 3,000 | 3,000 | - |
| CAPITAL OUTLAY/SPECIAL REQUEST | 11,916 | 29,515 | - | - | - | - |
| Non Capital Outlay | - | - | - | - | - | - |
| TOTALS | <u>\$ 991,119</u> | <u>\$ 279,078</u> | <u>\$ 255,470</u> | <u>\$ 255,470</u> | <u>\$ 243,355</u> | <u>\$ (12,115)</u> |

**CITY OF SAGINAW
STREET MAINTENANCE FUND SUMMARY
2017-2018**

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| <u>Account Description</u> | <u>YEAR-END ACTUAL 2012-2013</u> | <u>YEAR-END ACTUAL 2013-2014</u> | <u>YEAR-END ACTUAL 2014-2015</u> | <u>YEAR-END ACTUAL 2015-2016</u> | <u>ADOPTED BUDGET 2016-2017</u> | <u>REVISED BUDGET 2016-2017</u> | <u>YTD ACTUAL 2016-2017</u> | <u>YTD % OF BUDGET 2016-2017</u> | <u>PROPOSED BUDGET 2017-2018</u> | <u>\$ INCREASE/ (DECREASE)</u> | <u>% INCREASE/ (DECREASE)</u> |
|--------------------------------------|--|--|--|--|---|---|-------------------------------------|--|--|--|---------------------------------------|
| <u>BEGINNING FUND BALANCE</u> | \$666,275 | \$ 721,839 | \$ 900,919 | \$ 1,137,598 | \$ 1,283,877 | \$ 1,283,877 | | | \$ 1,295,877 | | |
| REVENUES | | | | | | | | | | | |
| STATE SALES TAX | \$ 354,619 | \$ 362,372 | \$ 367,027 | \$ 366,504 | \$ 360,000 | \$ 360,000 | \$ 324,285 | 90% | \$ 390,000 | \$ 30,000 | 8% |
| INT ON INVESTMENTS | 490 | 188.27 | 427 | 3,092 | 2,000 | 2,000 | 6,619 | 331% | 7,000 | 5,000 | 250% |
| TOTAL REVENUES | \$ 355,109 | \$ 362,561 | \$ 367,454 | \$ 369,596 | \$ 362,000 | \$ 362,000 | \$ 330,904 | 91% | \$ 397,000 | \$ 35,000 | 10% |
| EXPENDITURES | | | | | | | | | | | |
| INDUSTRIAL STREETS | \$ - | \$ - | \$ - | \$ 34,248 | \$ 105,150 | \$ 105,150 | \$ 79,641 | 76% | \$ - | \$ (105,150) | -100% |
| SOUTH STREETS | 116,604 | 84,328 | 74,866 | 110,276 | 44,850 | 44,850 | - | 0% | 250,000 | 205,150 | 457% |
| NORTH STREETS | 159,429 | 78,684 | 26,167 | 35,744 | 150,000 | 150,000 | - | 0% | 50,000 | (100,000) | -67% |
| CONTRACT MAINT. & REPAIRS | - | - | - | - | - | - | - | - | 30,000 | 30,000 | - |
| SIDEWALK REPLACEMENT | - | - | - | 18,899 | 20,000 | 20,000 | - | 0% | 20,000 | - | 0% |
| STREET MAINT. & SUPPLIES | 23,513 | 20,469 | 29,742 | 24,150 | 30,000 | 30,000 | 21,609 | 72% | 30,000 | - | 0% |
| TOTAL ONGOING EXPENDITURES | \$ 299,545 | \$ 183,480 | \$ 130,775 | \$ 223,317 | \$ 350,000 | \$ 350,000 | \$ 101,250 | 29% | \$ 380,000 | \$ 30,000 | 9% |
| TOTAL ONE TIME EXPENDITURES | | | | | | | | | \$ 56,000 | | |
| TOTAL ALL EXPENDITURES | | | | | | | | | \$ 436,000 | | |
| <u>ENDING FUND BALANCE</u> | \$ 721,839 | \$ 900,919 | \$ 1,137,598 | \$ 1,283,877 | \$ 1,295,877 | \$ 1,295,877 | \$ 229,655 | | \$ 1,256,877 | | |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

STREET MAINTENANCE FUND REVENUES

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|--|--|---|---|--|--|
| STATE SALES TAX | \$ 367,027 | \$ 366,504 | \$ 360,000 | \$ 360,000 | \$ 390,000 | \$ 30,000 |
| INT ON INVESTMENTS | 427 | 3,092 | 2,000 | 2,000 | 7,000 | 5,000 |
| Use of Fund Balance | - | - | - | - | 39,000 | 39,000 |
| TOTALS | <u>\$ 367,454</u> | <u>\$ 369,596</u> | <u>\$ 362,000</u> | <u>\$ 362,000</u> | <u>\$ 436,000</u> | <u>\$ 74,000</u> |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

STREET MAINTENANCE FUND EXPENDITURES

| ACCOUNT DESCRIPTION | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE/ (DECREASE) |
|--------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|
| INDUSTRIAL STREETS | \$ - | \$ 34,248 | \$ 105,150 | \$ 105,150 | \$ - | \$ (105,150) |
| SOUTH STREETS | 74,866 | 110,276 | 44,850 | 44,850 | 250,000 | 205,150 |
| NORTH STREETS | 26,167 | 35,744 | 150,000 | 150,000 | 50,000 | (100,000) |
| CONTRACT MAINTENANCE & REPAIRS | - | - | - | - | 30,000 | 30,000 |
| SIDEWALK REPLACEMENT | - | 18,899 | 20,000 | 20,000 | 20,000 | - |
| STREET MAINTENANCE & SUPPLIES | 29,742 | 24,150 | 30,000 | 30,000 | 30,000 | - |
| TOTALS | <u>\$ 130,775</u> | <u>\$ 223,317</u> | <u>\$ 350,000</u> | <u>\$ 350,000</u> | <u>\$ 380,000</u> | <u>\$ 30,000</u> |

**CITY OF SAGINAW
DONATIONS FUND SUMMARY
2017-2018**

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| | <u>YEAR-END ACTUAL 2012-2013</u> | <u>YEAR-END ACTUAL 2013-2014</u> | <u>YEAR-END ACTUAL 2014-2015</u> | <u>YEAR-END ACTUAL 2015-2016</u> | <u>ADOPTED BUDGET 2016-2017</u> | <u>REVISED BUDGET 2016-2017</u> | <u>YTD ACTUAL 2016-2017</u> | <u>YTD % OF BUDGET 2016-2017</u> | <u>PROPOSED BUDGET 2017-2018</u> | <u>\$ INCREASE (DECREASE)</u> | <u>% INCREASE (DECREASE)</u> |
|--------------------------------------|--|--|--|--|---|---|-------------------------------------|--|--|---------------------------------------|--------------------------------------|
| <u>BEGINNING FUND BALANCE</u> | \$ 357,684 | \$ 323,967 | \$ 336,101 | \$ 274,620 | \$ 293,438 | \$ 293,438 | | | \$ 232,763 | | |
| REVENUES | | | | | | | | | | | |
| OTHER INCOME | \$ 12 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | \$ - | \$ - | - |
| DONATIONS REVENUE | 161,104 | 157,830 | 158,149 | 158,923 | 150,000 | 153,980 | 144,337 | 94% | 160,000 | 6,020 | 4% |
| INT ON INVESTMENTS | 266 | 95 | 146 | 791 | 500 | 500 | 1,443 | 289% | 2,000 | 1,500 | 300% |
| TOTAL REVENUES | \$ 161,382 | \$ 157,926 | \$ 158,295 | \$ 159,714 | \$ 150,500 | \$ 154,480 | \$ 145,781 | 94% | \$ 162,000 | \$ 7,520 | 5% |
| EXPENDITURES | | | | | | | | | | | |
| Animal Services | \$ 2,800 | \$ 16,219 | \$ 8,933 | \$ 3,110 | \$ 5,000 | \$ 5,000 | \$ - | 0% | \$ 12,000 | \$ 7,000 | 140% |
| Parks | 10,502 | 532 | 84,458 | 40,960 | - | 17,560 | 17,878 | 102% | - | (17,560) | -100% |
| Library | 71,789 | 36,112 | 49,321 | 33,748 | 55,120 | 59,100 | 24,895 | 42% | 55,120 | (3,980) | -7% |
| Beautification | 99,022 | 82,637 | 64,514 | 51,284 | 42,500 | 122,995 | 52,569 | 43% | 46,000 | (76,995) | -63% |
| Senior Center | 882 | 528 | 1,060 | - | - | - | 1,580 | - | - | - | - |
| Police | - | 2,610 | 4,893 | - | - | - | - | - | - | - | - |
| Fire | 10,105 | 7,153 | 6,598 | 11,794 | 10,500 | 10,500 | 10,160 | 97% | 12,500 | 2,000 | 19% |
| TOTAL EXPENDITURES | \$ 195,099 | \$ 145,791 | \$ 219,777 | \$ 140,896 | \$ 113,120 | \$ 215,155 | \$ 107,082 | 50% | \$ 125,620 | \$ (89,535) | -42% |
| <u>ENDING FUND BALANCE</u> | \$ 323,967 | \$ 336,101 | \$ 274,620 | \$ 293,438 | \$ 330,818 | \$ 232,763 | | | \$ 269,143 | | |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

DONATIONS FUND

| | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2016-2017 | \$ INCREASE (DECREASE) |
|-----------------------------------|--|--|---|---|--|---------------------------------------|
| REVENUES | | | | | | |
| OTHER INCOME | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| DONATIONS REVENUE | 158,149 | 158,923 | 150,000 | 153,980 | 160,000 | 6,020 |
| INT ON INVESTMENTS | 146 | 791 | 500 | 500 | 2,000 | 1,500 |
| USE OF RESERVES - ANIMAL SERVICES | 148 | - | 5,000 | 5,000 | - | (5,000) |
| USE OF RESERVES - PARKS | 52,659 | 7,941 | - | - | - | - |
| USE OF RESERVES - LIBRARY | 11,205 | - | 17,620 | 17,620 | - | (17,620) |
| USE OF RESERVES - BEAUTIFICATION | - | - | - | 27,555 | - | (27,555) |
| USE OF RESERVES - SENIOR CENTER | - | - | - | - | - | - |
| USE OF RESERVES - POLICE | 1,723 | - | - | - | - | - |
| USE OF RESERVES - FIRE | - | 616 | 10,500 | 10,500 | - | (10,500) |
| Total Revenues | \$ 224,032 | \$ 168,271 | \$ 183,620 | \$ 215,155 | \$ 162,000 | \$ (53,155) |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

DONATIONS FUND

| | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE (DECREASE) |
|--------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|------------------------------|
| EXPENDITURES | | | | | | |
| ANIMAL SERVICES | | | | | | |
| ANIMAL SERVICE EXPENSES | \$ - | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - |
| SUPPLIES | 1,270 | - | - | - | - | - |
| CAPITAL OUTLAY/SPECIAL REQUEST | 7,663 | 3,110 | 3,000 | 3,000 | 10,000 | 7,000 |
| Animal Services | \$ 8,933 | \$ 3,110 | \$ 5,000 | \$ 5,000 | \$ 12,000 | \$ 7,000 |
| PARKS | | | | | | |
| TSF TO CAPITAL PROJECTS FUND | \$ 84,380 | \$ 24,423 | \$ - | \$ - | \$ - | \$ - |
| SUPPLIES | 78 | 310 | - | - | - | - |
| CAPITAL OUTLAY/SPECIAL REQUEST | - | 16,227 | - | 17,560 | - | (17,560) |
| Parks | \$ 84,458 | \$ 40,960 | \$ - | \$ 17,560 | \$ - | \$ (17,560) |
| LIBRARY | | | | | | |
| TSF TO GEN FD-REIM SALARIES | \$ 8,120 | \$ 8,120 | \$ 8,120 | \$ 8,120 | \$ 8,120 | \$ - |
| DATA PROCESSING EXPENSES | 17,722 | 6,774 | 15,000 | 15,000 | 15,000 | - |
| BOOKS, CD'S, DVD'S | 7,923 | 10,127 | 10,620 | 11,070 | 10,620 | (450) |
| SUPPLIES | 11,440 | 2,517 | 10,700 | 11,200 | 10,700 | (500) |
| CONTRACT SERVICES | 4,115 | 5,610 | 9,680 | 12,710 | 9,680 | (3,030) |
| DUES & SUBSCRIPTIONS | - | 600 | 1,000 | 1,000 | 1,000 | - |
| EDUCATIONAL TRAINING/TRAVEL | - | - | - | - | - | - |
| CAPITAL OUTLAY/SPECIAL REQUEST | - | - | - | - | - | - |
| Library | \$ 49,321 | \$ 33,748 | \$ 55,120 | \$ 59,100 | \$ 55,120 | \$ (3,980) |
| BEAUTIFICATION | | | | | | |
| SUPPLIES | \$ 204 | \$ 360 | \$ 1,500 | \$ 1,500 | \$ 4,500 | \$ 3,000 |
| MAINTENANCE & REPAIRS | - | - | 1,000 | 1,000 | 4,500 | 3,500 |
| CONTRACT SERVICES | 36,591 | 50,924 | 37,000 | 37,000 | 37,000 | - |
| CAPITAL OUTLAY/SPECIAL REQUEST | 27,719 | - | 3,000 | 83,495 | - | (83,495) |
| TSF TO GEN FUND FOR ST LIGHTS | - | - | - | - | - | - |
| TSF TO CAP PROJ FOR CITY HALL | - | - | - | - | - | - |
| Beautification | \$ 64,514 | \$ 51,284 | \$ 42,500 | \$ 122,995 | \$ 46,000 | \$ (76,995) |
| SENIOR CENTER | | | | | | |
| SUPPLIES | \$ 1,060 | \$ - | \$ - | \$ - | \$ - | \$ - |
| SENIOR CENTER PROGRAMS | - | - | - | - | - | - |
| Senior Center | \$ 1,060 | \$ - | \$ - | \$ - | \$ - | \$ - |
| POLICE | | | | | | |
| SUPPLIES | 4,893 | - | - | - | - | - |
| Police | \$ 4,893 | \$ - | \$ - | \$ - | \$ - | \$ - |
| FIRE | | | | | | |
| SUPPLIES | 6,598 | 11,794 | 10,500 | 10,500 | 12,500 | 2,000 |
| Fire | \$ 6,598 | \$ 11,794 | \$ 10,500 | \$ 10,500 | \$ 12,500 | \$ 2,000 |
| TOTAL EXPENDITURES | \$ 219,777 | \$ 140,896 | \$ 113,120 | \$ 215,155 | \$ 125,620 | \$ (89,535) |

**CITY OF SAGINAW
GENERAL ESCROW FUND SUMMARY
2017-2018**

8/31/2017 14:03

| | <u>YEAR-END ACTUAL 2012-2013</u> | <u>YEAR-END ACTUAL 2013-2014</u> | <u>YEAR-END ACTUAL 2014-2015</u> | <u>YEAR-END ACTUAL 2015-2016</u> | <u>ADOPTED BUDGET 2016-2017</u> | <u>REVISED BUDGET 2016-2017</u> | <u>YTD ACTUAL 2016-2017</u> | <u>YTD % OF BUDGET 2016-2017</u> | <u>PROPOSED BUDGET 2017-2018</u> | <u>\$ INCREASE (DECREASE)</u> | <u>% INCREASE</u> |
|---------------------------------------|--|--|--|--|---|---|-------------------------------------|--|--|---------------------------------------|-----------------------|
| <u>BEGINNING FUND BALANCE</u> | - | - | \$ - | 513,363 | 1,160,366 | 1,160,366 | | | 1,154,446 | | |
| REVENUES | | | | | | | | | | | |
| HOTEL/MOTEL TAX - CITY | \$ - | \$ - | \$ 2,422 | \$ 2,254 | \$ 1,520 | \$ 1,520 | \$ 1,930 | 127% | \$ 2,160 | \$ 640 | 42% |
| HOTEL/MOTEL TAX - CHAMBER | - | - | 13,679 | 12,693 | 8,535 | 8,535 | 11,261 | 132% | 12,075 | 3,540 | 41% |
| COURT TECHNOLOGY FEES | - | - | 16,087 | 13,205 | 12,060 | 12,060 | 11,642 | 97% | 14,100 | 2,040 | 17% |
| COURT SECURITY FEES | - | - | 11,920 | 9,510 | 9,365 | 9,365 | 9,739 | 104% | 12,500 | 3,135 | 33% |
| OTHER INCOME-SPRING CREEK ESCROV | - | - | - | 45,000 | - | - | - | - | - | - | - |
| INTEREST (MUNICIPAL PROPERTY) | - | - | 30 | - | - | - | - | - | - | - | - |
| GAS PRODUCTION PROCEEDS | - | - | 2,275 | 887 | - | - | 199 | - | - | - | - |
| INTEREST (MCLEROY TURN LANE) | - | - | 56 | 212 | 175 | 175 | 457 | 261% | 500 | 325 | 186% |
| INSURANCE CLAIMS | - | - | 37,974 | 62,862 | 25,200 | 25,200 | 30,393 | 121% | 30,600 | 5,400 | 21% |
| INTEREST ON INVESTMENTS | - | - | - | 115 | 80 | 80 | 291 | 364% | - | (80) | (100%) |
| OTHER INCOME-INDUSTRIAL BLVD | - | - | - | 199,653 | 275 | 275 | 1,010 | 367% | 1,500 | 1,225 | 445% |
| OTHER INCOME-OLD DECATUR RD | - | - | - | 412,646 | - | - | 1,930 | - | 2,000 | 2,000 | - |
| TSF FROM GENERAL FUND | - | - | 1,007,763 | - | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ - | \$ - | \$ 1,092,206 | \$ 759,037 | \$ 57,210 | \$ 57,210 | \$ 68,851 | 120% | \$ 75,435 | \$ 18,225 | 32% |
| EXPENDITURES | | | | | | | | | | | |
| Hotel/Motel Tax - Chamber | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 2,500 | 50% | \$ 5,000 | \$ - | 0% |
| Court Technology | - | - | 23,637 | 23,417 | 22,930 | 22,930 | 18,632 | 81% | 24,675 | 1,745 | 8% |
| Court Security | - | - | 4,714 | 5,151 | 5,200 | 5,200 | - | 0% | 5,000 | (200) | (4%) |
| Municipal Property | - | - | 89,331 | - | - | - | 470 | - | - | - | - |
| Insurance Deductible | - | - | 199,204 | 36,504 | 30,000 | 30,000 | 34,443 | 115% | 40,000 | 10,000 | 33% |
| Future Highlands Rd escrow | - | - | - | - | - | - | - | - | 57,750 | 57,750 | - |
| Trans to Cap Proj - Gas Prod Proceeds | - | - | 50,000 | 41,962 | - | - | - | - | - | - | - |
| Trans to Cap Proj - Bailey Boswell | - | - | 206,957 | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 578,843 | \$ 112,035 | \$ 63,130 | \$ 63,130 | \$ 56,045 | 89% | \$ 132,425 | \$ 69,295 | 110% |
| <u>ENDING FUND BALANCE</u> | \$ - | \$ - | \$ 513,363 | \$ 1,160,366 | \$ 1,154,446 | \$ 1,154,446 | | | \$ 1,097,456 | | |

GENERAL ESCROW FUND

| | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE (DECREASE) |
|----------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|------------------------------|
| REVENUES | | | | | | |
| HOTEL/MOTEL TAX - CITY | \$ 2,412 | \$ 2,230 | \$ 1,500 | \$ 1,500 | \$ 2,100 | \$ 600 |
| INTEREST ON INVESTMENTS | 9 | 24 | 20 | 20 | 60 | 40 |
| HOTEL/MOTEL TAX - CHAMBER | 13,671 | 12,638 | 8,500 | 8,500 | 11,900 | 3,400 |
| INTEREST ON INVESTMENTS | 8 | 56 | 35 | 35 | 175 | 140 |
| COURT TECHNOLOGY FEES | 16,065 | 12,053 | 12,000 | 12,000 | 14,000 | 2,000 |
| OTHER INCOME | - | 1,082 | - | - | - | - |
| INTEREST ON INVESTMENTS | 22 | 70 | 60 | 60 | 100 | 40 |
| COURT SECURITY FEES | 11,823 | 9,041 | 9,000 | 9,000 | 11,000 | 2,000 |
| INTEREST ON INVESTMENTS | 97 | 469 | 365 | 365 | 1,500 | 1,135 |
| OTHER INCOME-SPRING CREEK ESCROV | - | 45,000 | - | - | - | - |
| INTEREST (MUNICIPAL PROPERTY) | 30 | - | - | - | - | - |
| GAS PRODUCTION PROCEEDS | 2,241 | 833 | - | - | - | - |
| INTEREST ON INVESTMENTS | 34 | 54 | - | - | - | - |
| INTEREST (MCLEROY TURN LANE) | 56 | 212 | 175 | 175 | 500 | 325 |
| INSURANCE CLAIMS | 37,877 | 62,593 | 25,000 | 25,000 | 30,000 | 5,000 |
| INTEREST ON INVESTMENTS | 97 | 270 | 200 | 200 | 600 | 400 |
| INTEREST (HIGHLANDS RD) | - | 115 | 80 | 80 | - | (80) |
| OTHER INCOME-INDUSTRIAL BLVD | - | 199,255 | - | - | - | - |
| INTEREST ON INVESTMENTS INDSTR | - | 398 | 275 | 275 | 1,500 | 1,225 |
| OTHER INCOME-OLD DECATUR RD | - | 412,646 | - | - | - | - |
| INTEREST ON INVESTMENTS ODR | - | - | - | - | 2,000 | 2,000 |
| TSF FROM GENERAL FUND | 1,007,763 | - | - | - | - | - |
| USE OF ESCROW BAL - BB | 206,957 | - | - | - | - | - |
| USE OF ESCROW BAL - COURT TECH | 7,550 | 10,212 | 10,870 | - | - | - |
| USE OF ESCROW BAL - GAS PROD | 47,725 | 41,075 | - | - | 57,750 | 57,750 |
| USE OF ESCROW BAL - INSURANCE | 161,230 | - | 4,800 | - | - | - |
| USE OF ESCROW BAL-H/M CHAMBER | 2,030 | - | - | - | - | - |
| USE OF ESCROW BAL-MUN PROPERTY | 89,301 | - | - | - | - | - |
| Total Revenues | \$ 1,606,999 | \$ 810,324 | \$ 72,880 | \$ 57,210 | \$ 133,185 | \$ 75,975 |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

GENERAL ESCROW FUND

| | <u>YEAR-END ACTUAL 2014-2015</u> | <u>YEAR-END ACTUAL 2015-2016</u> | <u>ADOPTED BUDGET 2016-2017</u> | <u>REVISED BUDGET 2016-2017</u> | <u>PROPOSED BUDGET 2017-2018</u> | <u>\$ INCREASE (DECREASE)</u> |
|-----------------------------------|--|--|---|---|--|---------------------------------------|
| EXPENDITURES | | | | | | |
| HOTEL/MOTEL TAX - CHAMBER | | | | | | |
| CHAMBER OF COMMERCE AGRMNT | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - |
| Hotel/Motel Tax - Chamber | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - |
| COURT TECHNOLOGY | | | | | | |
| DATA PROCESSING EXPENSES | \$ 10,547 | \$ 8,585 | \$ 11,000 | \$ 11,000 | \$ 8,950 | \$ (2,050) |
| OFFICE SUPPLIES & EXPENSES | - | - | 1,000 | 1,000 | 1,000 | - |
| OFFICER SUPPLIES AND EQUIPMENT | - | 268 | - | - | - | - |
| MAINTENANCE AND REPAIRS | - | - | 100 | 100 | 100 | - |
| CAPITAL OUTLAY/SPECIAL REQUEST | 13,090 | 14,564 | 10,830 | 10,830 | 14,625 | 3,795 |
| Court Technology | \$ 23,637 | \$ 23,417 | \$ 22,930 | \$ 22,930 | \$ 24,675 | \$ 1,745 |
| COURT SECURITY | | | | | | |
| TSF TO GEN FD-REIM SALARIES | \$ 4,714 | \$ 5,151 | \$ 5,200 | \$ 5,200 | \$ 5,000 | \$ (200) |
| Court Security | \$ 4,714 | \$ 5,151 | \$ 5,200 | \$ 5,200 | \$ 5,000 | \$ (200) |
| MUNICIPAL PROPERTY | | | | | | |
| LAND | \$ 89,331 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Municipal Property | \$ 89,331 | \$ - | \$ - | \$ - | \$ - | \$ - |
| INSURANCE DEDUCTIBLE | | | | | | |
| MAINTENANCE AND REPAIRS | \$ 23,330 | \$ 36,504 | \$ 25,000 | \$ 25,000 | \$ 35,000 | \$ 10,000 |
| INSURANCE DEDUCTIBLES | 5,000 | - | 5,000 | 5,000 | 5,000 | - |
| LEGAL SETTLEMENTS | 150,000 | - | - | - | - | - |
| CAPITAL OUTLAY/SPECIAL REQUEST | 20,874 | - | - | - | - | - |
| Insurance Deductible | \$ 199,204 | \$ 36,504 | \$ 30,000 | \$ 30,000 | \$ 40,000 | \$ 10,000 |
| BAILEY BOSWELL ESCROW | | | | | | |
| Transfer to Capital Projects Fund | \$ 206,957 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Bailey Boswell | \$ 206,957 | \$ - | \$ - | \$ - | \$ - | \$ - |
| FUTURE HIGHLANDS RD ESCROW | | | | | | |
| CAPITAL OUTLAY/SPECIAL REQUEST | \$ - | \$ - | \$ - | \$ - | \$ 57,750 | \$ 57,750 |
| Highlands Road | \$ - | \$ - | \$ - | \$ - | \$ 57,750 | \$ 57,750 |
| GAS PRODUCTION PROCEEDS | | | | | | |
| LAND | \$ - | \$ 41,962 | \$ - | \$ - | \$ - | \$ - |
| Transfer to Capital Projects Fund | 50,000 | 0 | 0 | 0 | 0 | - |
| Gas Production Proceeds | \$ 50,000 | \$ 41,962 | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 578,843 | \$ 112,035 | \$ 63,130 | \$ 63,130 | \$ 132,425 | \$ 11,545 |

**CITY OF SAGINAW
WATER/WASTEWATER ESCROW FUND SUMMARY
2017-2018**

8/31/2017 14:04

| | <u>YEAR-END ACTUAL 2012-2013</u> | <u>YEAR-END ACTUAL 2013-2014</u> | <u>YEAR-END ACTUAL 2014-2015</u> | <u>YEAR-END ACTUAL 2015-2016</u> | <u>ADOPTED BUDGET 2016-2017</u> | <u>REVISED BUDGET 2016-2017</u> | <u>YTD ACTUAL 2016-2017</u> | <u>YTD % OF BUDGET 2016-2017</u> | <u>PROPOSED BUDGET 2017-2018</u> | <u>\$ INCREASE (DECREASE)</u> | <u>% INCREASE</u> |
|--------------------------------------|--|--|--|--|---|---|-------------------------------------|--|--|---------------------------------------|-----------------------|
| <u>BEGINNING FUND BALANCE</u> | \$ - | \$ - | \$ - | \$ 1,748,107 | \$ 1,677,250 | \$ 1,677,250 | | | \$ 1,793,385 | | |
| REVENUES | | | | | | | | | | | |
| WATER IMPACT FEES | \$ - | \$ - | \$ 326,559 | \$ 404,929 | \$ 304,000 | \$ 304,000 | \$ 322,749 | 106% | \$ 310,000 | \$ 6,000 | 2% |
| WASTEWATER IMPACT FEES | - | - | 43,511 | 54,921 | 40,300 | 40,300 | 41,343 | 103% | - | (40,300) | (81%) |
| TSF FROM ENTERPRISE FUND | | | 1,646,436 | - | - | - | - | - | - | - | - |
| USE OF ESCROW RESERVE - WATER | - | - | - | - | - | - | - | - | - | - | - |
| USE OF ESCROW RESERVE - WW | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUES | \$ - | \$ - | \$ 2,016,506 | \$ 459,850 | \$ 344,300 | \$ 344,300 | \$ 364,091 | 106% | \$ 310,000 | \$ (34,300) | (11%) |
| EXPENDITURES | | | | | | | | | | | |
| ENGINEERING FEES - NON CAPITAL | \$ - | \$ - | \$ - | \$ 5,700 | \$ - | \$ 300 | \$ 300 | 100% | \$ - | \$ (300) | (5%) |
| TRANSFER TO EF FOR W PROJECTS | - | - | 268,399 | \$ 232,372 | \$ 77,000 | \$ 77,000 | \$ - | 0% | \$ 1,014,000 | 937,000 | 375% |
| ENGINEERING FEES - NON CAPITAL | - | - | - | 5,700 | - | 300 | 300 | 100% | - | (300) | (5%) |
| TRANSFER TO EF FOR WW PROJECTS | - | - | - | 150,000 | - | 130,000 | - | 0% | - | (130,000) | (87%) |
| TRANSFER TO EF FOR W PROJECTS | - | - | - | - | 20,565 | 20,565 | 118,065 | 574% | - | (20,565) | (17%) |
| TRANSFER TO EF FOR WW PROJECTS | - | - | - | 136,935 | - | - | - | - | - | - | 0% |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 268,399 | \$ 530,707 | \$ 97,565 | \$ 228,165 | \$ 118,665 | 52% | \$ 1,014,000 | \$ 785,835 | 118% |
| <u>ENDING FUND BALANCE</u> | \$ - | \$ - | \$ 1,748,107 | \$ 1,677,250 | \$ 1,923,985 | \$ 1,793,385 | | | \$ 1,089,385 | | |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

WATER/WASTEWATER ESCROW FUND

| | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE (DECREASE) |
|-------------------------------|--|--|---|---|--|---------------------------------------|
| REVENUES | | | | | | |
| WATER IMPACT FEES | \$ 325,888 | \$ 400,753 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ - |
| INTEREST ON INVESTMENTS | 671 | 4,176 | 4,000 | 4,000 | 10,000 | 6,000 |
| WASTEWATER IMPACT FEES | 43,410 | 54,390 | 40,000 | 40,000 | - | (40,000) |
| INTEREST ON INVESTMENTS | 101 | 531 | 300 | 300 | - | (300) |
| TSF FROM ENTERPRISE FUND | 1,646,436 | - | - | - | - | - |
| USE OF ESCROW RESERVE - WATER | - | - | 20,565 | 20,565 | 704,000 | 683,435 |
| USE OF ESCROW RESERVE - WW | - | 235,014 | - | - | - | - |
| Total Revenues | \$ 2,016,506 | \$ 694,864 | \$ 364,865 | \$ 364,865 | \$ 1,014,000 | \$ 649,135 |

**CITY OF SAGINAW
BUDGET DETAIL
2017-2018**

WATER/WASTEWATER ESCROW FUND

| | YEAR-END ACTUAL 2014-2015 | YEAR-END ACTUAL 2015-2016 | ADOPTED BUDGET 2016-2017 | REVISED BUDGET 2016-2017 | PROPOSED BUDGET 2017-2018 | \$ INCREASE (DECREASE) |
|--------------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------|------------------------------|
| EXPENDITURES | | | | | | |
| ENGINEERING FEES - NON CAPITAL | \$ - | \$ 5,700 | \$ - | \$ 300 | \$ - | \$ (300) |
| TRANSFER TO EF FOR W PROJECTS | 268,399 | 232,372 | 77,000 | 77,000 | 1,014,000 | 937,000 |
| ENGINEERING FEES - NON CAPITAL | | 5,700 | - | 300 | - | (300) |
| TRANSFER TO EF FOR WW PROJECTS | - | 150,000 | - | 130,000 | - | (130,000) |
| TRANSFER TO EF FOR W PROJECTS | | - | 20,565 | 20,565 | - | (20,565) |
| TRANSFER TO EF FOR WW PROJECTS | | 136,935 | - | - | - | - |
| | | | | | | - |
| TOTAL EXPENDITURES | \$ 268,399 | \$ 530,707 | \$ 97,565 | \$ 228,165 | \$ 1,014,000 | \$ 785,835 |