

CITY OF NEW BUFFALO BUDGET

June 30, 2014



City of New Buffalo
Fiscal Year 2013-2014
General Fund
Summary of Revenue and Expenditures

	2012/13	2013/14	Difference
<i>Revenues</i>			
Property Taxes	2,103,518	2,145,606	42,088
Other Revenues	478,127	414,300	(63,827)
State Revenue	152,758	158,345	5,587
TOTAL REVENUES	2,734,403	2,718,251	(16,152)
<i>Expenditures By Department</i>			
Legislative	33,166	13,500	(19,666)
Executive	142,697	134,776	(7,921)
Clerk	100,876	125,168	24,292
Treasurer	133,707	103,211	(30,495)
Board of Review	1,050	1,300	250
Assessor	38,603	33,194	(5,409)
Attorney	-	40,000	40,000
Elections	7,913	9,128	1,215
Cemetery	24,000	24,000	-
General Government	168,066	111,995	(56,071)
Police	900,109	881,905	(18,203)
Fire	117,482	127,617	10,134
Inspection Services	77,150	70,058	(7,092)
Street Operations	407,164	418,167	11,004
Street Lighting	32,817	40,000	7,183
Solid Waste Collection	208,512	214,530	6,018
Ambulance Service	101,948	102,000	52
Planning Commission	5,231	5,550	319
Zoning Board of Appeals	1,114	1,325	211
Other Functions	55,375	62,092	6,717
	2,556,980	2,519,517	(37,463)
Transfers Out	210,896	182,463	(28,433)
TOTAL EXPENDITURES	2,767,875	2,701,980	(37,463)
Revenues Over Expenditures			
Surplus/(Deficit)	(33,473)	16,271	21,311

**City of New Buffalo
Fiscal Year 2013-2014
General Fund
Estimated Fund Balance**

	2012/13	2013/14
Beginning Fund Balance	762,458	728,985
Revenues	2,734,403	2,718,251
Expenditures	(2,767,875)	(2,701,980)
Surplus (Deficit)	(33,473)	16,271
Ending Fund Balance	728,985	745,257

City of New Buffalo
Fiscal Year 2013-2014
General Fund Revenues

REVENUES	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
Property Tax	2,127,246	2,098,663	2,140,606
Penalty and Interest	4,897	4,855	5,000
Building Permits	36,615	41,709	30,000
Electrical Permits	11,347	15,861	10,000
Mechanical Permits	5,842	9,164	5,000
Plumbing Permits	4,980	6,312	5,000
State Revenue Sales Tax	176,560	135,973	142,000
State Revenue EVIP	6,301	9,345	9,345
State Revenue Liquor License	6,788	7,440	7,000
State Revenue Justice Training (1)	2,628	-	-
Court Fines	18,169	7,298	6,000
Franchise Fees	45,037	50,754	42,500
Administration Fee	87,329	83,856	84,000
Clerk's Fees	4,434	1,030	150
Planning/Zoning Review Fees	1,431	6,570	3,500
Waste	211,366	189,673	180,000
Towing Service	-	200	150
Parking Fines	835	1,390	1,000
Drug Forfeitures (2)	172	-	-
Interest Earned	1,036	2,172	2,000
Rental/Lease	-	-	-
Sales of Fixed Assets	200	-	500
Donations	-	4,500	4,500
Miscellaneous	66,830	57,637	40,000
TOTAL REVENUES	2,820,044	2,734,403	2,718,251

(1) Justice Training Funds transferred to Fund 266 - Justice Training Fund

(2) Drug Forfeiture Funds transferred to Fund 265 - Drug Law Enforcement Fund

**City of New Buffalo
Fiscal Year 2013-2014
General Fund Expenditures**

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14	
<u>LEGISLATIVE - 101</u>				
Salaries Appointed	10,045	10,050	10,050	
Payroll Taxes	105	146	147	
Workers Comp. Ins.	176	-	15	
Unemployment Comp. Ins.	467	562	888	
Operating Supplies	-	25	150	
Legal	23,278	21,983	1,000	
Membership & Dues	1,283	-	100	
Public Relations	30	-	500	
Printing & Publishing	1,551	400	400	
Miscellaneous	-	-	250	
	36,935	33,166	13,500	
<u>EXECUTIVE - 172</u>				
Salaries Appointed	85,209	75,408	28,800	
Salaries Permanent	56,935	-	15,974	
Overtime	-	-	6,912	
Payroll Taxes	10,359	5,769	3,954	
Hospitalization Insurance	69,905	45,407	54,911	
Insurance Deductibles	3,961	1,474	3,000	
Life & Disability Insurance	3,126	2,058	2,805	
Retirement	52	4,006	7,836	
Workers Comp. Ins.	1,075	1,526	522	
Unemployment Comp. Ins.	1,305	2,476	3,912	
Office Supplies	-	50	250	
Operating Supplies	56	-	100	
Education & Training	1,499	250	2,450	
Professional & Contractual	768	379	150	
Legal	14,368	1,593	500	
Membership & Dues	758	851	800	
Telephone	-	450	1,200	
Printing & Publishing	-	-	250	
Office Equip Repair & Maint.	-	-	250	
Miscellaneous	127	1,000	200	
	249,503	142,697	134,776	
<u>CLERK - 215</u>				
Salaries Appointed	40,024	37,910	40,000	
Salaries Permanent	9,622	19,223	27,040	

City of New Buffalo
Fiscal Year 2013-2014
General Fund Expenditures

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14	
Overtime	1,367	1,316	1,000	
Payroll Taxes	3,687	4,471	5,205	
Hospitalization Insurance	20,036	24,207	34,574	
Insurance Deductibles	3,094	2,676	3,000	
Life & Disability Insurance	1,609	1,327	2,088	
Retirement	4,434	3,285	4,833	
Workers Comp. Ins.	459	590	189	
Unemployment Comp. Ins.	1,414	1,924	3,040	
Office Supplies	100	215	350	
Operating Supplies	-	-	250	
Education & Training	260	546	1,300	
Professional & Contractual	40	1,290	1,300	
Membership & Dues	40	250	250	
Printing & Publishing	438	1,400	300	
Office Equip Repair & Maint.	-	145	250	
Miscellaneous	-	100	200	
	86,622	100,876	125,168	

TREASURER - 253

Salaries Appointed	48,701	52,130	22,000	
Salaries Permanent	21,195	21,083	20,207	
Overtime	692	1,834	500	
Payroll Taxes	5,313	5,741	3,267	
Hospitalization Insurance	31,850	34,229	31,085	
Insurance Deductibles	1,948	831	3,000	
Life & Disability Insurance	2,612	2,096	2,606	
Retirement	6,818	5,998	5,265	
Workers Comp. Ins.	487	590	189	
Unemployment Comp. Ins.	1,769	2,347	3,708	
Office Supplies	198	451	350	
Operating Supplies	649	500	250	
Postage	979	86	1,800	
Education & Training	1,129	806	2,000	
Professional & Contractual	11,891	4,410	6,000	
Membership & Dues	265	412	435	
Printing & Publishing	67	-	100	
Office Equip Repair & Maint.	-	63	250	
Miscellaneous	8	100	200	
	136,572	133,707	103,211	

City of New Buffalo
Fiscal Year 2013-2014
General Fund Expenditures

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14	
<u>BOARD OF REVIEW - 247</u>				
Professional & Contractual	202	1,050	1,200	
Miscellaneous	-	-	100	
	<u>202</u>	<u>1,050</u>	<u>1,300</u>	1,300
<u>ASSESSOR - 257</u>				
Salaries Part Time	1,800	1,800	1,800	
Payroll Taxes	138	138	138	
Workers Comp. Ins.	258	100	261	
Unemployment Comp. Ins.	115	108	171	
Office Supplies	-	75	75	
Operating Supplies	-	-	100	
Postage	1,147	-	1,200	
Education & Training	-	-	100	
Professional & Contractual	27,716	34,870	27,700	
Membership & Dues	-	35	100	
Printing & Publishing	121	1,477	1,200	
Office Equip Repair & Maint.	-	-	250	
Miscellaneous	-	-	100	
	<u>31,294</u>	<u>38,603</u>	<u>33,194</u>	33,194
<u>ATTORNEY - 266</u>				
Labor Matters	-	-	15,000	
Court/Ordinance	-	-	12,500	
Other Matters	-	-	12,500	
	<u>-</u>	<u>-</u>	<u>40,000</u>	40,000
<u>ELECTIONS - 262</u>				
Salaries Appointed		1,135	2,000	
Payroll Taxes		87	153	
Workers Comp. Ins.	31	-	-	
Operating Supplies	306	1,063	1,000	
Postage	-	-	250	
Education & Training	200	438	1,250	
Professional & Contractual	1,795	3,673	3,000	
Printing & Publishing	214	540	775	
Office Equip Repair & Maint.		625	500	
Miscellaneous	69	352	200	
	<u>2,614</u>	<u>7,913</u>	<u>9,128</u>	9,128

City of New Buffalo
Fiscal Year 2013-2014
General Fund Expenditures

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
<u>CEMETARY - 276</u>			
Contribution to Others	24,000	24,000	24,000
	24,000	24,000	24,000
<u>GENERAL GOVERNMENT - 298</u>			
Salaries Permanent	17,095	63,944	31,741
Overtime	401	1,842	500
Payroll Taxes	1,290	5,033	2,466
Hospitalization Insurance	7,962	20,756	10,169
Insurance Deductibles	168	687	1,000
Life & Disability Insurance	298	1,003	325
Retirement	5,043	2,912	2,222
Workers Comp. Ins.	5	-	826
Unemployment Comp. Ins.	847	1,662	2,626
Office Supplies	2,453	4,344	2,500
Operating Supplies	3,357	1,901	6,000
Postage	3,792	5,475	8,500
Bank Fees	735	987	-
Gas & Oil	426	611	650
Professional & Contractual	5,333	4,555	7,500
Membership & Dues	265	3,067	3,000
Telephone	5,802	7,524	3,000
Printing & Publishing	-	-	750
Utilities	8,504	8,359	9,420
Building Repairs & Maint.	10,166	23,252	7,500
Grounds Repairs & Maint.	-	2,094	2,000
Office Equip Repair & Maint.	2,882	1,601	2,300
Equipment Rental	1,801	977	1,000
Miscellaneous	1,956	3,845	5,000
Tax Refunds	-	1,627	1,000
Cash Short/Over	-	9	-
	80,581	168,066	111,995
<u>POLICE - 305</u>			
Salaries Supervision	61,016	61,574	59,197
Salaries Permanent	299,429	303,601	312,077
Overtime	44,439	50,802	40,000
Salaries Part Time	108,867	91,175	35,000
Payroll Taxes	37,843	38,797	34,140

City of New Buffalo
Fiscal Year 2013-2014
General Fund Expenditures

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
Hospitalization Insurance	132,938	119,901	169,762
Insurance Deductibles	4,412	2,396	5,000
Life & Disability Insurance	9,608	9,181	10,321
Retirement	26,314	23,806	26,336
Workers Comp. Ins.	7,583	7,964	8,773
Unemployment Comp. Ins.	11,131	11,291	17,840
Medical Expense	-	-	1,500
Office Supplies	2,144	1,344	1,500
Operating Supplies	1,541	1,946	3,000
Equipment/Small Tools	9,407	10,369	12,500
K-9 Supplies & Expense	325	6,214	1,000
Postage	43	100	-
Gas & Oil	27,854	28,285	35,000
Uniforms	8,766	5,663	10,500
Ammo/Weapons Expense	1,326	2,852	4,500
Uniforms - Reserve	1,031	5,260	2,000
Lifeguard Expenses	35	801	-
Education & Training	5,283	3,717	4,500
Professional & Contractual	5,166	4,634	4,000
Legal	12,606	8,501	1,500
Membership & Dues	360	700	750
Radio/Video Maintenance	11,301	5,363	7,610
Telephone	9,061	8,739	6,400
Printing & Publishing	569	233	800
Fleet Insurance	7,031	6,575	6,000
Liability Insurance	36,301	41,853	33,500
Utilities	6,310	5,909	6,400
Building Repairs & Maint.	4,783	12,148	5,250
Equipment Repairs & Maint.	1,436	3,762	2,500
Office Equip Repair & Maint.	2,651	3,143	4,000
Vehicle Repair & Maint.	9,744	11,413	8,500
Criminal Justice Training (1)	3,568	-	-
Miscellaneous	119	100	250
	912,342	900,109	881,905

(1) Justice Training Funds transferred to Fund 266 - Justice Training Fund

FIRE - 336

Salaries Supervision	17,412	16,984	17,500
Salaries Volunteer	13,983	11,602	16,500
Payroll Taxes	1,485	2,187	1,578
Life & Disability Insurance	1,257	1,257	1,257

City of New Buffalo
Fiscal Year 2013-2014
General Fund Expenditures

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
Workers Comp. Ins.	499	885	978
Unemployment Comp. Ins.	884	2,129	3,365
Office Supplies	196	283	800
Operating Supplies	264	527	1,000
Equipment/Small Tools	10	5,144	5,000
Gas & Oil	1,643	2,290	3,500
Uniforms	275	12,168	3,000
Education & Training	405	-	2,000
Professional & Contractual	1,093	1,736	1,900
Legal	-	-	500
Membership & Dues	160	225	400
Radio/Video Maintenance	3,077	2,349	3,000
Telephone	3,210	4,454	2,500
Printing & Publishing	22	164	400
Fleet Insurance	23,863	22,719	20,000
Utilities	5,554	5,214	7,000
Building Repairs & Maint.	2,242	2,433	2,000
Equipment Repairs & Maint.	2,627	5,536	8,500
Office Equip Repair & Maint.	-	-	500
Vehicle Repair & Maint.	5,604	2,483	8,000
Debt Service - Pumper	13,500	13,500	13,500
Interest - Pumper	1,314	870	439
Miscellaneous	61	344	2,500
	100,639	117,482	127,617

INSPECTION SERVICES - 371

Salaries Permanent	5,423	2,868	4,954
Payroll Taxes	408	219	379
Workers Comp. Ins.	97	-	-
Office Supplies	104	400	300
Operating Supplies	94	-	100
Professional & Contractual	14,960	-	-
Inspection Fees	40,478	57,349	49,000
Mechanical Inspection Fees	100	-	2,000
Electrical Inspection Fees	9,254	11,629	7,000
Plumbing Inspection Fees	4,321	4,463	2,000
Legal	1,925	-	3,500
Membership & Dues	165	-	175
Telephone	47	43	-
Education & Training	-	-	100
Printing & Publishing	-	179	250
Office Equip Repair & Maint.	-	-	100

City of New Buffalo
Fiscal Year 2013-2014
General Fund Expenditures

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
Miscellaneous	208	-	200
	77,583	77,150	70,058
<u>STREET OPERATING - 442</u>			
Salaries Supervision	32,348	39,096	24,638
Salaries Permanent	118,192	91,788	167,218
Overtime	8,187	9,857	8,000
Salaries Part Time	-	29,784	
Payroll Taxes	11,863	13,045	15,289
Hospitalization Insurance	77,679	88,702	93,900
Insurance Deductibles	6,941	11,136	7,500
Life & Disability Insurance	5,807	5,807	5,807
Retirement	16,107	10,381	14,343
Workers Comp. Ins.	3,693	9,144	8,334
Unemployment Comp. Ins.	3,433	5,088	8,039
Office Supplies	262	429	700
Operating Supplies	5,290	1,739	5,000
Equipment/Small Tools	1,710	10,160	6,000
Gas & Oil	1,540	13,874	2,000
Uniforms	2,088	1,894	2,000
Education & Training	-	-	700
Professional & Contractual	3,273	2,153	5,000
Membership & Dues	-	436	275
Telephone	3,956	6,235	2,000
Printing & Publishing	277	201	250
Fleet Insurance	-	3,833	2,575
Utilities	11,525	11,428	13,400
Building Repairs & Maint.	2,267	3,574	3,500
Grounds Repairs & Maint.	-	1,040	1,000
Equipment Repairs & Maint.	11,161	24,046	5,000
Storm Sewer Repairs & Maint.	455	1,122	6,700
Vehicle Repair & Maint.	10,431	8,633	5,000
Equipment Rental	601	1,749	2,000
Miscellaneous	899	771	1,000
Miscellaneous Project Costs	255	21	1,000
	340,240	407,164	418,167
<u>STREET LIGHTING - 448</u>			
Street Lighting	40,539	32,817	40,000
	40,539	32,817	40,000

SOLID WASTE COLLECTION - 523

City of New Buffalo
Fiscal Year 2013-2014
General Fund Expenditures

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
Professional & Contractual	202,464	208,512	214,530
	202,464	208,512	214,530
<u>AMBULANCE - 651</u>			
Professional & Contractual	101,948	101,948	102,000
	101,948	101,948	102,000
<u>PLANNING COMMISSION - 721</u>			
Professional & Contractual	2,530	2,922	3,000
Membership & Dues	180	163	500
Education & Training	-	1,314	1,100
Printing & Publishing	83	550	500
Miscellaneous	-	282	450
	2,793	5,231	5,550
<u>ZONING BOARD OF APPEALS - 722</u>			
Professional & Contractual	185	551	750
Membership & Dues	-	163	125
Printing & Publishing	124	118	300
Miscellaneous	-	282	150
	309	1,114	1,325
<u>OTHER FUNCTIONS - 872</u>			
Audit	42,600	7,492	7,000
Professional & Contractual	733	2,349	2,000
Master Plan	7,304	-	2,000
Engineering	3,898	17,311	5,000
Website/IT	600	3,924	12,400
Fire Insurance	7,125	7,147	7,290
Fleet Insurance	7,718	3,850	3,927
Liability Insurance	11,366	9,535	9,726
Amtrak Platform Maint.	-	537	750
Bank Fees	147	3,143	1,000
Special Projects	24,380	2,216	10,000
Miscellaneous	10,467	(2,129)	1,000
	116,339	55,375	62,092
<u>TRANSFERS OUT - 965</u>			

City of New Buffalo
Fiscal Year 2013-2014
General Fund Expenditures

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
Transfer to Parks Dept.	-	-	-
Transfer to Equipment Fund	-	-	-
Transfer to Debt Service	50,000	75,939	82,463
Transfer to Building Auth.	100,000	100,000	100,000
Transfer Out	9,025	34,957	-
	159,025	210,896	182,463
TOTAL EXPENDITURES	<u>2,702,544</u>	<u>2,767,875</u>	<u>2,701,980</u>

**City of New Buffalo
Fiscal Year 2013-2014
General Fund
Salaries**

	2012/13	2013/14
<u>EXECUTIVE</u>		
City Manager	72,000	72,000
Assistant City Manager	37,856	39,936
	109,856	111,936
 <u>Less:</u>		
Major Streets		(8,955)
Local Streets		(7,836)
Parks Department		(16,790)
Sewer Department		(11,194)
Water Department		(22,387)
	109,856	44,774
	109,856	44,774
 <u>CLERK</u>		
City Clerk	45,115	42,000
Deputy Clerk	27,872	27,040
	72,987	69,040
 <u>Less:</u>		
Elections		(2,000)
	72,987	67,040
	72,987	67,040
 <u>TREASURER</u>		
Treasurer	55,000	55,000
Assistant Treasurer	40,414	40,414
	95,414	95,414
 <u>Less:</u>		
Major Streets		(7,633)
Local Streets		(6,679)
Parks Department		(14,312)
Sewer Department		(19,645)
Water Department		(21,104)
	95,414	26,041
	95,414	26,041

**City of New Buffalo
Fiscal Year 2013-2014
General Fund
Salaries**

	2012/13	2013/14
<u>ASSESSOR</u>		
City Assessor	1,800	1,800
	1,800	1,800
 <u>GENERAL GOVERNMENT</u>		
Office Assistant	7,488	-
Custodian	31,741	31,741
	39,229	31,741
 <u>POLICE</u>		
Chief	59,197	59,197
Sergeant	53,435	54,504
Patrol Officer	48,568	49,539
Patrol Officer	48,585	49,539
Patrol Officer	44,574	45,466
Patrol Officer	44,574	45,466
Patrol Officer	44,054	44,935
Police Clerk	27,040	27,581
Part Time Officers	35,000	35,000
Mechanic	4,204	4,204
	405,028	415,431
 <u>Less:</u>		
Ordinance Enforcement		(4,954)
	405,028	410,477
 <u>FIRE</u>		
Chief	17,500	17,500
Part Time	16,500	16,500
	34,000	34,000
 <u>STREET OPERATING</u>		
Supervisor	49,275	49,275

**City of New Buffalo
Fiscal Year 2013-2014
General Fund
Salaries**

	2012/13	2013/14	
Utility	35,339	35,339	
Skilled Worker	41,142	41,142	
Skilled Worker	37,107	37,107	
Mechanic	42,037	42,037	
Part Time	20,000	20,000	
	224,901	224,900	
Less:			
Police Department		(4,204)	
Major Streets		(7,391)	
Local Streets		(7,391)	
Parks Department		(4,204)	
Sewer Department		(9,855)	
	224,901	191,855	

**City of New Buffalo
Fiscal Year 2013-2014
Parks Maintenance**

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
<u>REVENUES</u>			
Donations	-	7,500	500
Grants	-	-	828,167
Transient Marina Fees	52,375	55,410	42,000
Boat Launch Fees	57,290	83,881	40,000
Commercial Boat Launch Fees	20,302	35,521	15,000
Concession	8,409	8,629	9,000
Beach Parking Fees	226,333	286,919	180,000
Pavilion Rental	625	500	300
Dog Park Membership	717	277	-
Interest Earned	206	126	120
Miscellaneous	2,525	13,489	2,500
Transfer From General	-	-	-
TOTAL REVENUES	<u>368,783</u>	<u>492,253</u>	<u>1,117,587</u>

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
<u>EXPENDITURES</u>			
Salaries Supervision	24,920	41,093	82,306
Salaries Permanent	89,886	104,084	35,404
Overtime	8,787	4,865	4,000
Salaries Boat Launch			35,188
Salaries Marina	21,955	19,290	19,200
Salaries Beach	-	6,306	65,932
Payroll Taxes	10,872	13,436	18,515
Hospitalization Insurance	5,542	8,713	13,309
Insurance Deductibles	110	310	1,000
Life & Disability Insurance	306	1,022	985
Retirement	1,523	2,088	5,761
Workers Comp. Ins.	2,608	1,770	3,529
Unemployment Comp. Ins.	5,586	3,646	5,761
Medical Expense	-	-	1,000
Office Supplies	610	1,356	250
Operating Supplies	12,812	16,905	15,000
Equipment/Small Tools	450	5,724	1,000

**City of New Buffalo
Fiscal Year 2013-2014
Parks Maintenance**

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
Gas & Oil	4,040	9,631	7,500
Uniforms	918	1,280	1,200
Education & Training	-	955	1,150
Audit	-	7,200	7,200
Professional & Contractual	14,912	21,196	7,200
Engineering	-	-	2,000
Legal	-	498	1,000
Membership & Dues	296	927	775
Telephone	1,838	3,548	2,100
Printing & Publishing	1,540	2,047	1,500
Fire Insurance	2,807	1,803	2,625
Fleet Insurance	3,137	1,774	2,600
Liability Insurance	13,285	6,651	9,000
Utilities	17,427	25,210	24,000
Building Repairs & Maint.	11,117	4,739	3,500
Grounds Repairs & Maint.	4,897	26,674	15,000
Equipment Repairs & Maint.	2,915	13,959	6,500
Vehicle Repair & Maint.	974	1,490	1,500
Equipment Rental	1,120	-	1,500
Bank Fees	-	9,604	6,500
Miscellaneous	2,075	1,509	2,000
Cash Short/Over	-	10	-
Misc. Projects	11,120	948	820,667
Misc Capital Improvements	370	-	7,500
	280,755	372,261	1,242,658
<u>TRANSFERS OUT - 965</u>			
Transfer Out	33,600		
Transfer to Dredge Fund	4,767	-	37,000
	319,122	372,261	1,279,658
TOTAL EXPENDITURES	319,122	372,261	1,279,658
Revenues Over Expenditures			
Surplus/(Deficit)	49,661	119,992	(162,070)
Fund Balance July 1	70,845	120,506	240,497
Fund Balance June 30	120,506	240,497	78,427

**City of New Buffalo
Fiscal Year 2013-2014
Parks Maintenance
Salaries**

	<u>2012/13</u>	<u>2013/14</u>
Administration		35,306
Supervision	40,877	47,000
Assistant Supervisor	-	31,200
Park Maintenance	83,804	-
Beach Attendants	-	25,392
Boat Launch Attendants	-	35,188
Lifeguards	25,000	30,744
Marina Attendants	19,000	19,200
Mechanic	-	4,204
	<u>168,681</u>	<u>192,928</u>

**City of New Buffalo
Fiscal Year 2013-2014
Street Funds**

	Major Streets Fund 202	Local Streets Fund 203	TOTAL
<u>REVENUES</u>			
Motor Vehicle Tax	126,000	55,000	181,000
State Revenue Metro Act	-	8,500	8,500
Interest Earned	100	100	200
TOTAL REVENUES	126,100	63,600	189,700
<u>EXPENDITURES</u>			
ROUTINE MAINTENANCE:			
Gas & Oil	17,000	4,000	21,000
Operating Supplies	7,480	8,000	15,480
Equipment/Small Tools	2,040	1,000	3,040
Professional & Contractual	6,000	3,000	9,000
Equipment Repair & Maint.	11,560	3,000	14,560
Vehicle Repair & Maint.	10,200	2,400	12,600
TRAFFIC SERVICES:			
Operating Supplies	10,200	6,800	17,000
Professional & Contractual	7,500	-	7,500
Oper. Supplies Snow & Ice	10,200	5,000	15,200
Equipment Repair & Maint.	-	5,000	5,000
ADMINISTRATIVE:			
Supervisor	23,979	21,906	45,885
Audit	7,200	7,200	14,400
Engineering	5,000	-	5,000
TOTAL EXPENDITURES	118,359	67,306	185,665
Revenues Over Expenditures Surplus/(Deficit)	7,741	(3,706)	4,035
Fund Balance July 1	179,107	48,114	227,221
Fund Balance June 30	186,848	44,408	231,256

**City of New Buffalo
Fiscal Year 2013-2014
Special Revenues**

	PNBALRSB (Casino) Fund 105	Park Improvement Fund 209	Harbor Dredging Fund 225	Drug Forfeiture Fund 265	Criminal Justice Training (Act 302) Fund 266	Equipment Purchase Fund 402	TOTAL
<u>REVENUES</u>							
Property Tax	-	98,470					98,470
Penalty & Interest	-	60					60
State Revenue					1,597		
Grants	-						-
LRSB Disbursements	350,000	-					350,000
Contributions	-	-	31,000				31,000
Interest Earned	350	150	200	5	5	150	860
Miscellaneous	-	-	-	2,000			2,000
Transfer In Other Funds	-	-	37,000			-	
TOTAL REVENUES	350,350	98,680	68,200	2,005	1,602	150	482,390
<u>EXPENDITURES</u>							
Education & Training Professional & Contr.					3,000		
Engineering Capital Projects		15,000	-				
Police Vehicles & Equip Fire Vehicles & Equip Street Vehicles & Equip						125,000	
Park Vehicles & Equip City Hall Equipment						3,500	
Annual Tree Replacement	5,000						
Land & Buildings Miscellaneous						12,000	
	5,000	15,000	-	-	3,000	140,500	163,500
<u>TRANSFER OUT:</u>							
Debt Service Equipment Purchase	51,983						
TOTAL EXPENDITURES	56,983	15,000	-	-	3,000	140,500	215,483
Revenues Over Expenditures Surplus/(Deficit)	293,368	83,680	68,200	2,005	(1,398)	(140,350)	305,505
Fund Balance July 1	839,780	18,158	134,595	3,601	4,117	257,975	1,258,224
Fund Balance June 30	1,133,147	101,838	202,795	5,606	2,719	117,625	1,563,729

City of New Buffalo
Fiscal Year 2013-2014
Sewer Fund

REVENUES	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
Tap In Fees	-	5,937	5,000
Tap Buy In Fees	-	35,713	500
Inspection Fees	316	292	500
Connection Fees	-	1,750	1,500
Usage	326,810	315,636	320,000
Ready to Serve	429,997	352,528	420,000
Penalties	9,202	13,396	7,500
Interest Earned	570	300	300
Miscellaneous	8,917	13,415	1,000
TOTAL REVENUES	775,812	738,966	756,300

EXPENDITURES	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
Salaries Supervision	7,446	8,339	32,049
Salaries Permanent	26,036	15,471	10,104
Payroll Taxes	2,451	1,821	3,225
Postage	1,575	1,857	1,600
Operating Supplies	113	235	1,000
Audit	-	7,200	7,200
Professional & Contractual	726	11,000	5,000
Engineering	1,606	-	2,000
Legal	-	-	200
Galien River Sanitary Dist.	374,456	179,299	430,000
GRSD Maintenance	21,601	1,552	15,000
GRSD Capital Improvements	99,672	52,463	109,000
Plan Review	100	-	100
GRSD Connection Fees	350	-	1,000
Liability Insurance	1,927	1,117	1,200
Utilities	3,327	2,887	3,500
Equipment Repairs & Maint.	-	1,989	1,500
Sewer Repairs & Maint.	5,845	11,618	16,000
Sewer Connections/Maint.	284	150	1,000
Equipment Rental	-	-	400
Miscellaneous	551	-	1,000
Depreciation Expense	35,000	33,500	31,000
Principle	52,326	54,264	56,202
Interest	55,996	54,030	51,912
Fees	83	-	100
Transfer to Maintenance Escrow		123,845	105,500

**City of New Buffalo
Fiscal Year 2013-2014
Sewer Fund**

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
<i>TOTAL EXPENDITURES</i>	<u><u>691,472</u></u>	<u><u>562,637</u></u>	<u><u>886,791</u></u>
Revenues Over Expenditures	<u>84,340</u>	<u>176,329</u>	<u>(130,491)</u>
Cash Balance July 1	159,594	253,536	429,865
Cash Balance June 30	<u><u>253,536</u></u>	<u><u>429,865</u></u>	<u><u>299,374</u></u>

**City of New Buffalo
Fiscal Year 2013-2014
Water Fund**

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
<u>REVENUES</u>			
Tap In Fees	3,035	20,822	10,000
Tap Buy In Fees		15,279	5,000
Water Tap Supply Reimbursement	2,795	7,736	2,000
Usage - Casino	340,948	311,939	285,000
Usage - Township	9,036	11,496	9,000
Usage	273,455	264,154	285,000
Ready to Serve - Casino	-	23,364	23,364
Ready to Serve	365,720	380,092	375,000
On/Off Fees	1,095	2,400	1,200
Penalties	8,139	11,031	9,000
Interest Earned	1,733	1,837	1,500
Sale of Assets	7,000	-	-
Hydrant Rental	225	75	100
Miscellaneous	7,324	2,433	1,000
	<u>1,020,505</u>	<u>1,052,658</u>	<u>1,007,164</u>

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
<u>EXPENDITURES</u>			
Salaries Supervision	68,894	64,501	106,619
Salaries Permanent	153,652	149,222	132,746
Overtime	23,587	25,378	25,000
Salaries - Comp. Absences	76,127	-	-
Payroll Taxes	18,163	18,291	20,224
Hospitalization Insurance	56,546	60,642	80,377
Insurance Deductibles	2,992	3,566	3,500
Life & Disability Insurance	5,443	5,444	5,444
Retirement	15,570	14,269	13,711
Workers Comp. Ins.	4,698	4,753	5,073
Unemployment Comp. Ins.	2,550	3,030	4,787
Office Supplies	427	1,268	900
Postage	1,682	2,548	2,500
Education & Training	1,304	1,406	1,800
Chemicals	16,883	19,186	3,000
Gas & Oil	7,823	10,170	12,000
Operating Supplies	21,919	17,286	20,000
Equipment/Small Tools	2,804	13,080	4,500
Supplies - Water Taps	511	13,142	5,000
Meter Replacement	10,983	1,710	10,000
Misc. Testing Supplies	5,295	4,920	10,000
Lab Supplies	9,808	14,838	17,000
Uniforms	1,086	2,299	1,600
Audit	-	7,200	7,200

**City of New Buffalo
Fiscal Year 2013-2014
Water Fund**

	Actual 2011/12	Estimated 2012/13	Proposed 2013/14
Professional & Contractural	24,732	15,907	25,000
Engineering	3,356	1,511	20,000
Contractual - Water Taps	1,925	3,788	5,000
Sludge Removal	29,717	30,000	-
Zebra Mussel Removal	8,450	-	35,000
Permit Fees	150	150	150
MPWS Fees	-	-	1,100
Lab Certification Fee	946	1,230	3,000
Legal	-	85	500
Membership & Dues	165	272	350
Printing & Publishing	281	60	2,200
Telephone	7,552	9,719	8,500
Fire Insurance	22,777	12,083	20,000
Fleet Insurance	4,693	2,700	4,000
Liability Insurance	6,599	2,134	3,000
Utilities	39,244	39,830	40,000
Plant Repair & Maint.	2,080	4,493	6,000
Building Repair & Maint.	1,808	2,628	2,000
Equipment Repair & Maint.	20,864	23,570	40,000
Vehicle Repair & Maint.	5,197	2,169	6,500
Equipment Rental	-	-	250
Pick Up Truck	-	27,788	-
Refunds	-	453	500
Miscellaneous	(376)	684	1,000
Plant Security Expense	550	375	2,500
Capital Equipment	-	-	52,000
Hydrant Replacement	4,230	3,415	5,000
Water Main Extensions	6,960	16,206	15,000
Depreciation Expense		130,000	130,000
Principle		65,000	65,000
Interest	42,875	36,841	35,186
Transfer to Water Maintenance	-	116,143	104,591
TOTAL EXPENDITURES	<u>743,522</u>	<u>1,007,381</u>	<u>1,126,307</u>
Revenues Over Expenditures	<u>276,983</u>	<u>45,277</u>	<u>(119,143)</u>
Cash Balance July 1	1,733,200	2,019,910	2,065,187
Cash Balance June 30	<u>2,019,910</u>	<u>2,065,187</u>	<u>1,946,044</u>

**City of New Buffalo
Fiscal Year 2013-2014
Water Fund
Salaries**

	<u>2012/13</u>	<u>2013/14</u>
Water Superintendent	63,128	63,128
FP Operator	44,699	44,699
FP Operator	44,699	44,699
DS Operator	43,347	43,347
	<u>195,874</u>	<u>195,874</u>

**City of New Buffalo
Fiscal Year 2013-2014
Maintenance Escrow**

	Sewer Maintenance Fund 598	Water Maintenance Fund 599	TOTAL
<u>REVENUES</u>			
Contributions	105,500	104,591	210,091
Interest Earned			-
TOTAL REVENUES	105,500	104,591	210,091
<u>EXPENDITURES</u>			
Sewer Maintenance			-
Water Maintenance			-
TOTAL EXPENDITURES	-	-	-
Revenues Over Expenditures Surplus/(Deficit)	105,500	104,591	210,091
Fund Balance July 1	143,772	956,405	1,100,178
Fund Balance June 30	249,272	1,060,996	1,310,269

City of New Buffalo
Fiscal Year 2013-2014
Debt Service

	Fund 303 Special Assmt.	Fund 351 Debt Service	Fund 369 Building Auth.	Total
<u>REVENUE:</u>				
Special Assessment	30,158			30,158
Transfer from General		82,463	100,000	182,463
Transfer from PNBALRSB		51,983		51,983
	30,158	134,445	100,000	264,603
<u>EXPENDITURES:</u>				
1997 BA Principal			110,000	110,000
1997 BA Interest			22,653	22,653
2000 SA Principal	30,000			30,000
2000 SA Interest	9,193			9,193
2003 MTF Principal		20,000		20,000
2003 MTF Interest		370		370
2005 Cap Imp Principal		35,000		35,000
2005 Cap Imp Interest		3,973		3,973
2007 Cap Imp Principal		20,000		20,000
2007 Cap Imp Interest		3,120		3,120
2010 Seawall Principal		40,000		40,000
2010 Seawall Interest		11,983		11,983
Fees	138	1,000	350	1,488
	39,330	135,445	133,003	307,778
Revenues Over Expenditures	(9,172)	(1,000)	(33,003)	(43,175)
Fund Balance 7/1/13	105,708	21,654	47,707	175,069
Fund Balance 6/30/14	96,536	20,654	14,704	131,894

City of New Buffalo
Fiscal Year Ending June 30
Debt Summary

Fiscal Year Ending 2014

Description	Principal	Interest	Total
1997 Building Authority	110,000	22,653	132,653
2000 Special Assessment	30,000	9,193	39,193
2003 Michigan Transportation Funds	20,000	370	20,370
2005 Capital Improvements	35,000	3,973	38,973
2007 Capital Improvements	20,000	3,120	23,120
2010 Capital Improvements	40,000	11,983	51,983
	<u>255,000</u>	<u>51,290</u>	<u>306,290</u>

Fiscal Year Ending 2015

Description	Principal	Interest	Total
1997 Building Authority	115,000	16,605	131,605
2000 Special Assessment	15,000	3,568	18,568
2005 Capital Improvements	35,000	2,415	37,415
2007 Capital Improvements	20,000	2,295	22,295
2010 Capital Improvements	40,000	10,473	50,473
	<u>225,000</u>	<u>35,355</u>	<u>260,355</u>

Fiscal Year Ending 2016

Description	Principal	Interest	Total
1997 Building Authority	120,000	10,260	130,260
2000 Special Assessment	10,000	2,690	12,690
2005 Capital Improvements	35,000	814	35,814
2007 Capital Improvements	20,000	1,465	21,465
2010 Capital Improvements	45,000	8,793	53,793
	<u>230,000</u>	<u>24,021</u>	<u>254,021</u>

City of New Buffalo
Fiscal Year End June 30
Debt Schedule

1997 Building Authority
Amount Issued: \$1,515,000
Date Issued: February 6, 1997

Fiscal Year	Interest Due Sep 1	Interest Due Mar 1	Principal Due Sep 1	Total
13/14	12,798	9,855	110,000	132,653
14/15	9,855	6,750	115,000	131,605
15/16	6,750	3,510	120,000	130,260
16/17	3,510	-	130,000	133,510
	<u>32,913</u>	<u>20,115</u>	<u>475,000</u>	<u>528,028</u>

City of New Buffalo
Fiscal Year End June 30
Debt Schedule

2000 Special Assessment
Amount Issued: \$495,000
Date Issued: April 1, 2000

Fiscal Year	Interest Due Dec. 1	Interest Due Jun 1	Principal Due Jun 1	Total
13/14	6,546	2,646	30,000	39,193
14/15	1,784	1,784	15,000	18,568
15/16	1,345	1,345	10,000	12,690
16/17	1,050	1,050	10,000	12,100
17/18	750	750	15,000	16,500
18/19	300	300	10,000	10,600
	<u>11,775</u>	<u>7,875</u>	<u>90,000</u>	<u>109,650</u>

City of New Buffalo
Fiscal Year End June 30
Debt Schedule

2003 Michigan Transportation Fund Bond
Amount Issued: \$155,000
Date Issued: August 8, 2003

Fiscal Year	Interest Due Dec. 1	Interest Due Jun 1	Principal Due Dec 1	Total
13/14	370	-	20,000	20,370
	<u>370</u>	<u>-</u>	<u>20,000</u>	<u>20,370</u>

City of New Buffalo
Fiscal Year End June 30
Debt Schedule

2005 Capital Improvement Bond
Amount Issued: \$315,000
Date Issued: November 1, 2005

Fiscal Year	Interest Due Oct 1	Interest Due Apr 1	Principal Due Oct 1	Total
13/14	2,371	1,601	35,000	38,973
14/15	1,601	814	35,000	37,415
15/16	814	-	35,000	35,814
	<u>4,786</u>	<u>2,415</u>	<u>105,000</u>	<u>112,201</u>

City of New Buffalo
Fiscal Year End June 30
Debt Schedule

2007 Capital Improvement Bond
Amount Issued: \$180,000
Date Issued: March 1, 2007

Fiscal Year	Interest Due Oct 1	Interest Due Apr 1	Principal Due Oct 1	Total
13/14	1,765	1,355	20,000	23,120
14/15	1,355	940	20,000	22,295
15/16	940	525	20,000	21,465
16/17	525	-	25,000	25,525
	<u>4,585</u>	<u>2,820</u>	<u>85,000</u>	<u>92,405</u>

City of New Buffalo
Fiscal Year End June 30
Debt Schedule

2010 Capital Improvement Bond

Amount Issued: \$425,000

Date Issued: February 1, 2010

Fiscal Year	Interest Due Oct 1	Interest Due Apr 1	Principal Due Oct 1	Total
13/14	6,356	5,626	40,000	51,983
14/15	5,626	4,846	40,000	50,473
15/16	4,846	3,946	45,000	53,793
16/17	3,946	3,046	45,000	51,993
17/18	3,046	2,113	45,000	50,159
18/19	2,113	1,063	50,000	53,175
19/20	1,063	-	50,000	51,063
	<u>26,996</u>	<u>20,640</u>	<u>315,000</u>	<u>362,636</u>

2013 City of New Buffalo Millage Rates and Revenues

"Headlee" Millage Reduction Fraction (Can be used if a hearing is held)

(2012 Taxable Value - Losses) X CPI = MRF (Headlee)

(2013 Taxable Value - Additions)

(200,257,917 - 676,339) X 1.024 = 1.0075 = 1.0000
 (204,799,664 - 1,957,453) [can't exceed 1.0000]

"Truth in Taxation" Base Tax Rate Fraction" (used if there is not a hearing)

(2012 Taxable Value - Losses) = BTRF

(2013 Taxable Value - Additions)

199,581,578/202,842,211 = .9839

2013 Millage Choices			Operating
2012 Millage X MRF (Headlee)	10.4823	X 1.0000	= 10.4823
2012 Millage X BTRF	10.4823	X .9839	= 10.3135

2013 Millage Choices			Parks
2012 Millage X MFR (Headlee)	.4634	X 1.0000	= .4634
2012 Millage X BTRF	.4634	X .9839	= .4559

2013 Operating Revenue

2013 Taxable Value X Millage =	City Tax Revenue
204,799,664 X 10.4823 =	\$2,146,770 (Headlee)
204,799,664 X 10.3135 =	\$2,112,200 (BTRF)
Headlee Increase over BTRF	34,570

2013 Parks Revenue

2013 Taxable Value X Millage =	Park Revenue
204,799,664 X .4634 =	\$ 94,900 (headlee)
204,799,664 X .4559 =	\$ 93,360 (BTRF)
Headlee Increase over BTRF	1,540

Last Year's operating revenue was \$2,099,160 and park revenue was \$92,800. Adopting Headlee Millage fraction will result in \$2,146,770 Operating [\$47,610 more than last year] and \$94,900 Parks [\$2100 more

Than last year]. I recommend City to adopt 10.4823 mills for operation and .4634 mills for parks.

April 26, 2013

To City Manager
Clerk
Honorable Council

Attached are the results of the Headlee Millage Fraction and Base Tax Rate Fraction that may be used for setting the 2013 City of New Buffalo Millage Rates for Operation and Parks.

The Headlee Millage Reduction Fraction allows the City to increase (slightly) the allowable Millages for 2013. It allows an inflationary Consumer Price Index (CPI) increase of 2.4 %. You will see that CPI in the Headlee Calculation Formula as a 1.024 MULTIPLIER.

The Base Tax Rate Reduction Fraction does not allow the City to have a CPI increase and results in slightly lower millage rates for Operation and Parks.

By adopting the Headlee Millage Fraction the operational and parks revenue will be 2.4% higher than if you adopt the Base Tax Rate Fraction.

Charles Sittig
Assessor