

Budget 2019-2020

Recommended (by Department Heads)

vs

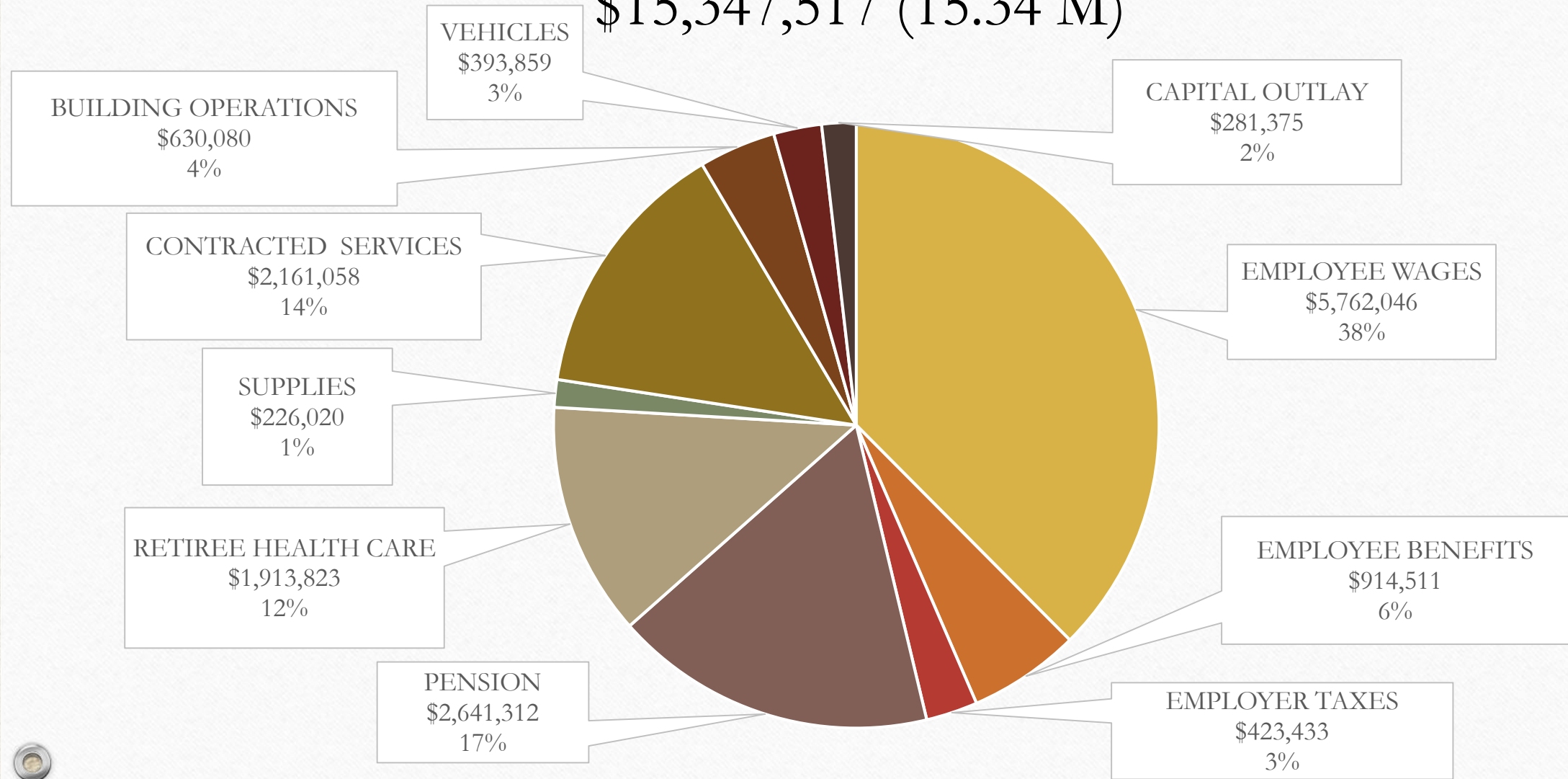
Revised (by City Council)

GENERAL FUND		2017-18	2017-18	2017-18	2018-19	2018-19	2018-19
DESCRIPTION		NO COUNCIL ACTION	ACTUAL	AMT CHANGE	NO COUNCIL ACTION	AMENDED BUDGET	AMT CHANGE
REVENUES		\$15,449,174	\$15,449,174		\$16,670,948	\$16,670,948	
LESS PUBLIC ACT 33 WINTER INCREASE PUBLIC SAFETY SPECIAL ASSESSMENT		(\$1,168,352)	(\$1,168,352)		(\$2,826,085)		\$2,826,085
TOTAL REVENUES		\$14,280,823	\$14,280,823		\$13,844,863	\$16,670,948	\$2,826,085
EXPENDITURES							
BY DEPARTMENT							
101	CITY COUNCIL	\$107,693	\$63,892	(\$43,801)	\$84,345	\$84,345	
136	DISTRICT COURT	\$599,165	\$559,660	(\$39,505)	\$729,646	\$729,646	
171	CITY MANAGER	\$283,322	\$239,581	(\$43,741)	\$208,710	\$208,710	
209	ASSESSING	\$105,650	\$102,865	(\$2,785)	\$110,738	\$110,738	
210	LEGAL	\$106,000	\$121,116	\$15,116	\$123,000	\$123,000	
215	CLERK	\$235,550	\$211,555	(\$23,995)	\$328,166	\$328,166	
258	INFORMATION TECHNOLOGY	\$376,600	\$311,138	(\$65,462)	\$426,164	\$426,164	
260	FINANCE	\$451,007	\$351,992	(\$99,015)	\$514,551	\$514,551	
265	CITY HALL	\$225,800	\$222,918	(\$2,882)	\$456,014	\$456,014	
266	ACTIVITY CENTER	\$90,370	\$71,088	(\$19,282)	\$126,644	\$126,644	
267	BAUMGARTNER HOUSE	\$16,460	\$11,152	(\$5,308)	\$19,834	\$19,834	
268	LIBRARY BUILDING	\$59,670	\$42,736	(\$16,934)	\$70,010	\$70,010	
269	DPW BUILDING	\$74,440	\$67,742	(\$6,698)	\$213,339	\$213,339	
301	PUBLIC SAFETY	\$7,287,555	\$6,599,653	(\$687,902)	\$7,229,990	\$6,564,376	(\$665,614)
ADDITIONAL MERS CONTRIBUTION PUBLIC SAFETY (ADJUSTED SUBTOTAL)						\$600,000	\$600,000
						\$7,164,376	
325	COMMUNICATIONS/DISPATCH		\$3,072	\$3,072	\$772,296	\$283,868	(\$488,428)
371	BUILDING DEPARTMENT	\$427,176	\$368,857	(\$58,319)	\$497,596	\$497,596	
410	ZONING BOARD OF APPEALS	\$3,258	\$1,698	(\$1,560)	\$4,241	\$4,241	
441	DEPARTMENT OF PUBLIC WORKS	\$356,909	\$300,382	(\$56,527)	\$806,730	\$806,730	
448	STREET LIGHTING	\$337,500	\$331,690	(\$5,810)	\$275,975	\$275,975	
690	PARK MAINTENANCE	\$89,253	\$113,496	\$24,243	\$147,559	\$147,559	
691	RECREATION	\$478,302	\$461,065	(\$17,237)	\$275,061	\$275,061	
746	HISTORICAL COMMISSION	\$2,100	\$2,547	\$447	\$2,100	\$2,100	
750	SENIOR ACTIVITY CENTER	\$179,646	\$142,599	(\$37,047)	\$195,271	\$195,271	
801	PLANNING COMMISSION	\$26,620	\$41,090	\$14,470	\$52,348	\$52,348	
861	RETIREE	\$1,812,680	\$1,528,090	(\$284,590)	\$1,931,106	\$1,931,106	
ADDITIONAL MERS CONTRIBUTION RETIREE (ADJUSTED SUBTOTAL)						\$600,000	\$600,000
						\$2,531,106	
899	PENDING LAWSUITS	\$80,000	\$9,201	(\$70,799)			
901	TRANSFERS TO OTHER FUNDS	\$77,000	\$77,000				
951	INSURANCE	\$242,585	\$247,788	\$5,203	\$249,863	\$249,863	
958	COMMUNITY BLOCK GRANT						
TOTAL APPROPRIATIONS		\$14,132,311	\$12,605,663	(\$1,526,648)	\$15,851,297	\$15,897,255	\$45,958
NET INCOME (LOSS)		\$148,512	\$1,675,159	\$1,526,648	(\$2,006,434)	\$773,693	\$2,780,127
UNASSIGNED FUND BALANCE		\$2,156,449	\$3,683,096		\$150,015	\$4,456,789	

2019-2020 GENERAL FUND EXPENDITURES

RECOMMENDED BUDGET

\$15,347,517 (15.34 M)



REVISED BUDGET

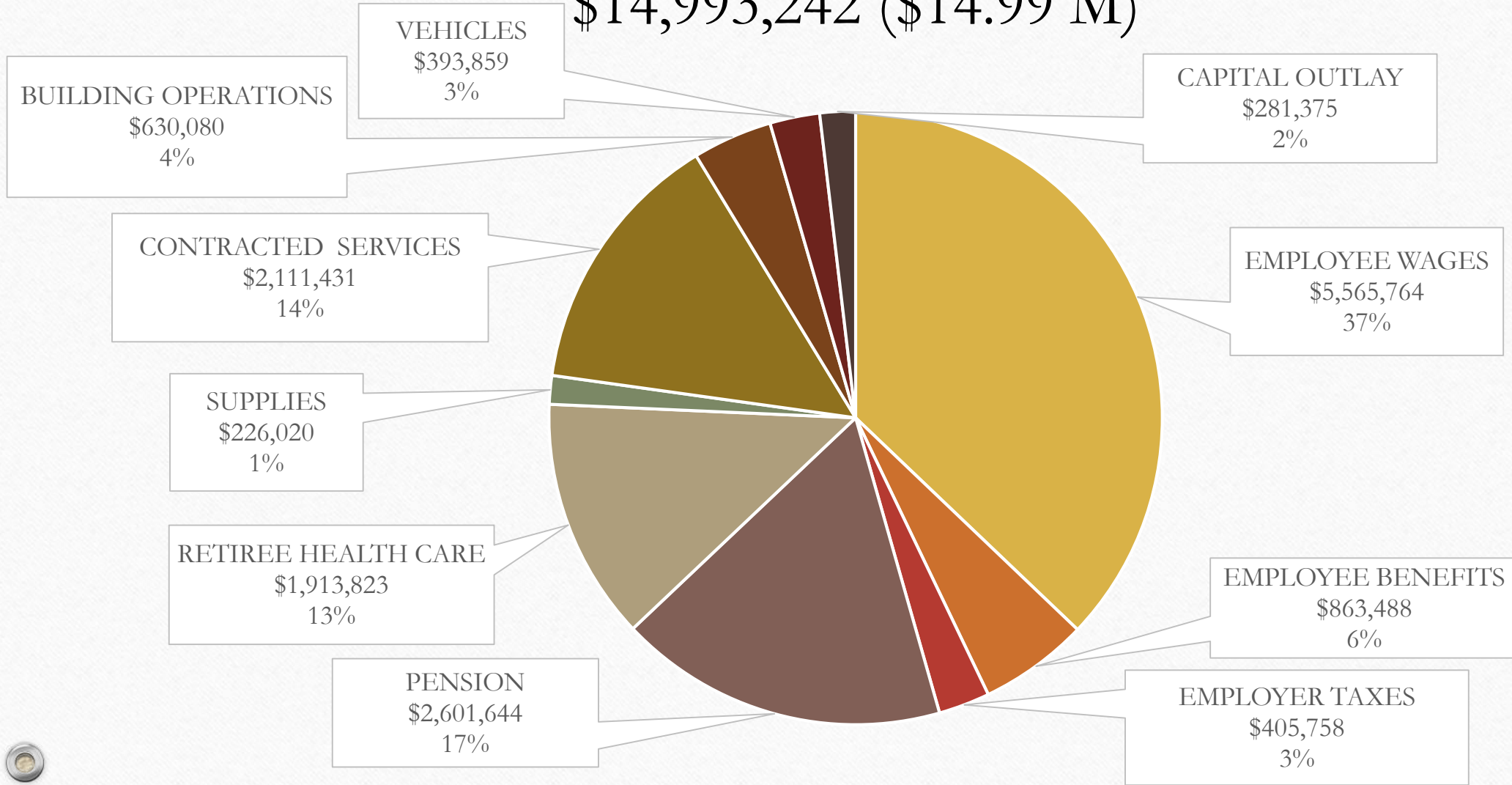
Staffing Levels and Wages (Same as FY 2019)

- Wage adjustments for Department Heads eliminated
- Vacant positions remain unfilled
- New full-time positions are not created
- Workers compensation insurance reduced due to decreased staffing levels

2019-2020 GENERAL FUND EXPENDITURES

REVISED BUDGET

\$14,993,242 (\$14.99 M)



Comparison

<u>General Fund</u>	<u>Recommended</u>	<u>Revised</u>	<u>Reductions</u>
Expenditures	\$15.34 M	\$14.99 M	0.35 M
<u>Net Loss</u>	<u>(\$2.33 M)</u>	<u>(\$1.92 M)</u>	

Option 1

(While Keeping Staffing and Services the Same)

Do Nothing

<u>General Fund</u>	<u>Recommended</u>	<u>Revised</u>	<u>Reductions</u>
Expenditures	\$15.34 M	\$14.99 M	0.35 M
<u>Net Loss</u>	<u>(\$2.33 M)</u>	<u>(\$1.92 M)</u>	
Fund			
<u>Balance</u>	<u>\$4.45 M</u>	<u>\$4.45 M</u>	
Adjusted			
Balance	\$2.12 M	\$2.53 M	

CITY OF FRASER

2019-2020 POLICE & FIRE SPECIAL ASSESSMENT

Residential Taxable Values

Minimum	21,352
Median	56,134
Mean	61,909
Maximum	263,000

Millage	Total Revenues	Median "Middle"	Mean "Average"	Minimum Residential	Maximum Residential
1	424,635	56	62	21	263
2	849,270	112	124	43	526
3	1,273,905	168	186	64	789
4	1,698,540	225	248	85	1,052
5	2,123,175	281	310	107	1,315
6	2,547,810	337	371	128	1,578
7	2,972,445	393	433	149	1,841
8	3,397,080	449	495	171	2,104
9	3,821,715	505	557	192	2,367

***Note: 1 Mill = \$1 per 1,000 in Taxable Value**

2018 Taxable Value can be located in the top right corner of Winter Tax Bill (Example: 75,000/1,000*9 = \$675)



CITY OF FRASER

FINANCE DEPARTMENT
33000 GARFIELD ROAD
P.O. BOX 10
FRASER, MI 48026-0010

0000014

2018 WINTER TAX

SAMPLE: Code: T, Selected Property

Taxable Value	Assessed Value	SEV
75,000	75,000	75,000

Option 2

(While Keeping Staffing and Services the Same)

PA 33 Public Safety Special Assessment

5 Mills

<u>General Fund</u>	<u>Recommended</u>	<u>Revised</u>
Net Loss	(\$2.33 M)	(\$1.92 M)
<u>PA 33 (5 Mills)</u>	<u>\$2.12 M</u>	<u>\$2.12 M</u>
Adjusted	(\$0.21 M)	\$0.20 M

Option 3

(While Keeping Staffing and Services the Same)

PA 33 Public Safety Special Assessment

9 Mills

<u>General Fund</u>	<u>Recommended</u>	<u>Revised</u>
Net Loss	(\$2.33 M)	(\$1.92 M)
<u>PA 33 (9 Mills)</u>	<u>\$3.82 M</u>	<u>\$3.82 M</u>
Adjusted	\$1.49 M	\$1.9 M
<u>Prior FY MERS</u>	<u>\$1.2 M</u>	<u>\$1.2 M</u>
Adjusted	\$0.29 M	\$0.7 M