



Trends and Summaries

for the Fiscal Year Ending June 30, 2009

Board and Commission Goals

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Combined Tax Rates Per \$1,000 of Taxable Value

Schedule of Taxable Values

2008 Ten Largest Taxpayers

Constitutional Tax Limitations

The City's boards and commissions established goals, which were communicated to City Council as part of their goal-setting session in January 2008. The following is a summary of the goals established by each board and commission:

Aviation Advisory Commission

Airport goals are primarily based on a 5-year development plan, which is revised yearly. The total cost to the City (local share) for these 2008 priority items is estimated to be less than \$6,000.

1. Fuel Tank

Estimated total cost: \$100,000

Estimated Cost Shares: Federal: \$95,000, State: \$2,500, Local: \$2,500

Description: A new 10,000 gallon underground fuel tank was originally scheduled for installation in 2009, but was moved to 2008 as fuel purchases are an important revenue source. Having a new tank will allow the airport to be more competitive when purchasing fuel and have more fuel available at the airport, while reducing the amount of shipments needed.

2. Environmental Assessment

Estimated total cost: \$75,000

Estimated Cost Shares: Federal: \$71,250, State: \$1,875, Local: \$1,875

Description: In 2009/10, the airport is planning to extend Runway 06/24. An environmental assessment is required to determine potential environmental impacts with this type of expansion.

3. Airport Land Use Plan

Estimated total cost: \$50,000

Estimated Cost Shares: Federal: \$47,500, State: \$1,250, Local: \$1,250

Description: The Airport Land Use Plan should be revised every ten years to determine if there are new standards that need to be evaluated. It is also important to assess the airport needs to see if any changes are warranted.

Cable Access Advisory Commission

1. Determine appropriate level of Access TV service(s).
2. Study stewardship of past and current resources to determine appropriate allocation of future resources.
3. Identify measures for achieving sustainability of services at the appropriate level.

Housing Commission

1. Build two new barrier-free CHOICE homes using Housing/CDBG funds.
2. Acquire one property for future construction (Bayliss property?) (CDBG funds)
3. Fund community outreach components (see Fair Housing Study implementation priority #1) (Housing Commission funds)
4. Establish line item and appropriate funds for future fair housing studies (CDBG/Housing Commission funds).

Library Board

1. Increase the availability of computers and computer instruction in the library.
2. Seek community partnerships in order to share costs and to better meet the needs of the community.
3. Fund new opportunities for youth programs.
4. Fully utilize the resources of the Mideastern Michigan Library Cooperative and the Library of Michigan.
5. Continue to participate in the Public Spaces initiative.

Parks and Recreation Commission

1. Maintenance and enhancing existing parks.
Restroom upkeep and improvement.
Accessibility for disabled as identified.
2. Continue with Central Park Plan, include partnering with Community Center.
3. Enhance use of website, including on-line reservations and citizen feedback options.
4. Continue upgrade of play equipment.

Planning Commission

1. Access management implementation – finance driveway/access improvements along major transportation corridors including Eastman Avenue, Jefferson Avenue and Saginaw Road.
2. Smart signal system (Eastman Design series recommendation).
3. Assist in setting up city center/circle district project (Saginaw Streetscape).
4. Continue pathway network overpass.
Internal routes
Tridge bicycle storage area
5. Jefferson/Wackerly intersection.

Other projects or issues identified for future consideration:

- Planning Commission/process awareness training/marketing.
- Rehab/corridor improvement plans (i.e., Ashman/Rodd/Townsend).
- Expand sidewalk network.
- Study fixed route bus system.
- Non-motorized transportation plan.

Solid Waste Advisory Commission

On August 15, 2007 the Solid Waste Advisory Commission convened to discuss long range plans for the County's solid waste and recycling efforts. The group supported the direction being taken to amend the landfill operating procedures to control costs and to develop processes that include the reintroduction of leachate to create more space and gas, a gas collection and treatment system for the increased gas volume, and a Type III cell to divert non-rotting waste away from the more valuable Type II (rotting garbage) cells. These activities have the potential to add more than 10 years of life to the site and generate revenue from the gas system of up to \$1 million per year during peak production.

The following goals were recommended:

1. The licensing and development of a type III cell north of cells 14 – 19.
License - March 2009
Construction of type III cell - November 2009
2. Interim gas collections system - June 2008
3. Leachate recirculation – September 2008

West Main Street Historic District Commission

Capital Items:

1. Street signs
2. Entrance signs
3. Lighting
4. Plaques

Programs:

1. Send out a survey to evaluate the the interest to expand the historic district.
2. Education, activites and programs.



Net Cost of Certain Departments

CITY OF MIDLAND
GENERAL FUND
NET COST OF CERTAIN DEPARTMENTS
 Fiscal Year Ending June 30, 2009

	2006-07	2007-08		2008-09
	Actual	Budget	Estimate	Adopted
Building				
Licenses and permits	\$ 435,488	\$ 418,380	\$ 447,485	\$ 421,900
Expenditures				
Personal services	535,618	580,602	551,494	694,744
Supplies	8,521	14,085	14,714	14,485
Other charges	49,969	51,821	50,604	52,498
Capital outlay	-	20,976	20,976	-
Total expenditures	<u>594,108</u>	<u>667,484</u>	<u>637,788</u>	<u>761,727</u>
Net cost of department	<u>\$ 158,620</u>	<u>\$ 249,104</u>	<u>\$ 190,303</u>	<u>\$ 339,827</u>
Cemetery				
Charges for services	\$ 128,121	\$ 120,000	\$ 120,000	\$ 120,000
Expenditures				
Personal services	98,383	119,391	105,172	137,143
Supplies	9,850	13,500	14,665	13,870
Other charges	38,467	52,706	47,981	40,573
Capital outlay	6,200	34,040	34,041	15,000
Total expenditures	<u>152,900</u>	<u>219,637</u>	<u>201,859</u>	<u>206,586</u>
Net cost of department	<u>\$ 24,779</u>	<u>\$ 99,637</u>	<u>\$ 81,859</u>	<u>\$ 86,586</u>
Plymouth Pool and Stratford Woods				
Use and admission fees	\$ 77,795	\$ 72,500	\$ 76,662	\$ 72,500
Expenditures				
Personal services	71,044	76,988	77,188	78,454
Supplies	24,983	34,350	35,202	24,000
Other charges	45,769	60,453	41,777	40,445
Capital outlay	147,208	38,000	38,000	6,500
Total expenditures	<u>289,004</u>	<u>209,791</u>	<u>192,167</u>	<u>149,399</u>
Net cost of department	<u>\$ 211,209</u>	<u>\$ 137,291</u>	<u>\$ 115,505</u>	<u>\$ 76,899</u>



Net Cost of Certain Departments

GENERAL FUND NET COST OF CERTAIN DEPARTMENTS Fiscal Year Ending June 30, 2009

	2006-07	2007-08		2008-09
	Actual	Budget	Estimate	Adopted
Other Recreation Programs				
Use and admission fees	\$ 113,174	\$ 108,800	\$ 110,083	\$ 107,300
Expenditures				
Personal services	336,385	441,381	443,001	380,333
Supplies	52,264	63,753	60,651	50,400
Other charges	86,315	91,397	89,754	99,539
Capital outlay	8,962	135,000	135,000	6,500
Total expenditures	<u>483,926</u>	<u>731,531</u>	<u>728,406</u>	<u>536,772</u>
Net cost of department	<u>\$ 370,752</u>	<u>\$ 622,731</u>	<u>\$ 618,323</u>	<u>\$ 429,472</u>

(Includes: Recreation, Summer Programs, City Forest and Canoe Livery)

Barstow Airport				
Airport revenue	\$ 186,586	\$ 185,500	\$ 208,435	\$ 203,076
Expenditures				
Personal services	4,250	9,999	11,032	8,026
Supplies	6,907	9,400	11,099	9,620
Other charges	271,194	281,691	294,618	272,306
Capital outlay	60,609	41,590	41,590	16,000
Total expenditures	<u>342,960</u>	<u>342,680</u>	<u>358,339</u>	<u>305,952</u>
Net cost of department	<u>\$ 156,374</u>	<u>\$ 157,180</u>	<u>\$ 149,904</u>	<u>\$ 102,876</u>



Budget Consolidation

Fund	2004-05	2005-06	2006-07	2007-08	2008-09 Adopted
General	\$ 38,584,666	\$ 36,802,719	\$ 37,973,137	\$ 37,450,647	\$ 36,491,270
Major Street	3,808,892	6,669,405	4,664,262	5,004,852	4,756,310
Local Street	2,332,367	2,376,415	2,223,419	2,359,415	3,081,836
Storm Water Management	2,189,816	838,302	739,846	825,812	919,358
Grace A. Dow Library	3,673,137	3,820,682	3,968,800	4,128,845	4,179,601
CDBG	403,230	431,569	720,422	366,698	403,589
Midland Community Television	574,265	573,260	517,861	484,265	544,515
DDA	647,288	475,381	822,270	798,267	758,842
Dial-A-Ride	1,381,534	1,495,362	2,236,203	2,108,952	2,075,458
Housing	180,000	121,000	82,000	127,000	127,000
Special Activities	455,000	28,189	36,640	56,400	91,400
Debt Service	1,790,793	1,749,539	813,709	831,323	834,964
DDA Debt Service	155,414	88,938	83,975	103,700	-
Civic Arena	-	1,993,500	2,238,085	2,285,227	1,858,523
Landfill	3,183,587	3,207,042	4,167,024	5,347,572	4,637,875
Washington Woods	1,196,371	1,300,207	1,354,617	1,407,642	1,519,863
Riverside Place	1,098,668	1,131,429	1,161,954	1,318,697	1,362,358
Currie Municipal Golf Course	863,099	832,849	849,228	1,223,672	1,380,386
Parking	133,050	129,911	151,593	167,248	170,250
Wastewater	6,220,313	6,500,913	5,581,782	5,799,930	6,550,560
Water	11,329,801	10,208,133	10,461,291	11,094,982	11,314,321
Information Services - Operations	1,129,009	1,175,254	1,215,937	1,171,527	1,174,647
Information Services - Computer Rental	194,500	166,100	195,500	354,716	161,941
Geographic Information Systems	-	490,000	676,949	470,584	482,260
Equipment Revolving	3,476,907	3,199,966	3,522,825	4,637,904	4,423,975
Municipal Service Center	244,638	295,032	299,868	293,030	611,923
Property/Liability Insurance	1,068,765	1,030,700	918,754	919,471	902,249
Municipal Service Annex	-	-	-	-	18,220
Special Assessment Revolving	346,000	71,000	112,000	50,000	50,000
Subtotal	<u>86,661,110</u>	<u>87,202,797</u>	<u>87,789,951</u>	<u>91,188,378</u>	<u>90,883,494</u>
Eliminations:					
Interfund Transfers	7,989,668	7,827,151	7,492,643	4,994,996	5,007,686
Administrative Charges	1,711,300	1,704,700	1,846,900	1,921,686	2,403,301
Building/Equipment Rental	3,228,380	3,292,120	3,594,776	3,947,220	4,262,026
Information Services Charges	1,073,525	922,340	1,130,050	1,163,100	1,593,095
Insurance Charges	1,053,895	1,006,890	869,380	803,365	782,699
Total Eliminations	<u>15,056,768</u>	<u>14,753,201</u>	<u>14,933,749</u>	<u>12,830,367</u>	<u>14,048,807</u>
Consolidated Budget	<u>\$ 71,604,342</u>	<u>\$ 72,449,596</u>	<u>\$ 72,856,202</u>	<u>\$ 78,358,011</u>	<u>\$ 76,834,687</u>



General Fund Revenue & Expenditures by Function

GENERAL FUND
REVENUE AND EXPENDITURES BY FUNCTION
Fiscal Year Ending June 30, 2009

	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Revenues										
Property taxes	\$23,908,910	\$24,402,758	\$26,720,882	\$27,688,995	\$27,018,355	\$28,265,786	\$31,234,500	\$24,018,429	\$23,893,233	\$31,421,804
Licenses and permits	510,921	442,980	442,362	537,986	505,920	511,525	479,135	453,306	475,752	435,488
Intergovernmental	3,638,609	3,929,270	3,987,064	4,324,300	4,363,762	3,986,539	3,770,404	3,725,852	3,816,536	3,586,114
Charges for services	575,097	910,102	1,103,281	1,282,100	1,405,569	1,489,584	1,557,862	1,564,170	1,629,310	1,734,615
Use and admission fees	496,742	514,987	544,312	553,197	615,346	639,979	769,802	793,646	179,854	190,969
Investment earnings	1,288,428	1,498,557	2,068,644	2,916,596	1,366,174	896,991	833,946	1,172,730	2,192,801	2,687,964
Other revenue	806,119	1,029,992	609,442	671,394	696,916	550,240	949,326	892,755	791,976	935,303
Interfund transfers	-	24,000	755,422	4,290	11,073	39,520	241,266	23,738	214,364	22,757
From (To) fund balance	(5,496,960)	(6,306,373)	(8,098,693)	(9,050,580)	(5,224,699)	(3,469,607)	(3,023,559)	7,121,519	2,852,678	4,155,462
	<u>\$25,727,866</u>	<u>\$26,446,273</u>	<u>\$28,132,716</u>	<u>\$28,928,278</u>	<u>\$30,758,416</u>	<u>\$32,910,557</u>	<u>\$36,812,682</u>	<u>\$39,766,145</u>	<u>\$36,046,504</u>	<u>\$45,170,476</u>
Expenditures										
General government	\$ 3,019,828	\$ 3,090,610	\$ 6,474,277	\$ 3,524,934	\$ 3,724,584	\$ 3,957,102	\$ 4,269,394	\$ 4,260,636	\$ 4,418,846	\$ 4,435,793
Public safety	8,116,770	8,425,952	8,070,660	8,089,693	8,450,083	9,027,669	9,534,824	10,904,984	11,725,041	12,234,339
Public works	1,627,965	1,449,155	1,645,654	1,913,835	1,828,143	1,948,951	2,023,356	2,026,257	1,943,460	2,044,430
Sanitation	2,045,979	2,050,793	1,990,304	2,014,722	2,049,099	2,001,409	2,094,872	2,094,429	2,346,672	2,209,944
Parks and recreation	3,129,166	3,065,358	3,124,888	3,265,055	3,341,863	3,402,859	3,595,215	3,819,888	3,410,226	3,491,779
Airports	103,921	103,296	266,377	151,400	151,719	160,330	184,629	201,403	176,711	321,351
Other function	5,241,335	5,117,010	2,572,006	6,075,547	8,730,390	8,420,785	8,406,412	10,560,488	6,447,071	14,958,199
Interfund transfers	2,442,902	3,144,099	3,988,550	3,893,092	2,482,535	3,991,452	6,703,980	5,898,060	5,578,477	5,474,641
	<u>\$25,727,866</u>	<u>\$26,446,273</u>	<u>\$28,132,716</u>	<u>\$28,928,278</u>	<u>\$30,758,416</u>	<u>\$32,910,557</u>	<u>\$36,812,682</u>	<u>\$39,766,145</u>	<u>\$36,046,504</u>	<u>\$45,170,476</u>



Capital Purchases & Projects

CAPITAL PURCHASES & PROJECTS 2008-09 BUDGET

	2008-09 Adopted
GENERAL FUND	
PUBLIC SAFETY	
Fire	
<i>Fire Fighting</i>	
Hurst equipment - Engine #3	\$ 35,000
TOTAL PUBLIC SAFETY	<u>35,000</u>
PUBLIC WORKS/SANITATION	
Engineering	
Software upgrades	3,000
GIS software	<u>2,500</u>
	<u>5,500</u>
Public Works Activities	
Walk behind cement saw	3,500
Curb forms	<u>9,000</u>
	<u>12,500</u>
Traffic Services	
Sign/signal truck upgrade	1,000
Traffic counters	7,500
Computer software	2,000
Progression software	4,000
Sign making software	<u>2,095</u>
	<u>16,595</u>
TOTAL PUBLIC WORKS/SANITATION	<u>34,595</u>
PARKS AND RECREATION	
Parks	
Playground equipment	35,000
Brush hog mowers (2)	<u>4,600</u>
	<u>39,600</u>
Recreation	
Copier	<u>6,500</u>
Plymouth Park Pool	
PA sound system	<u>6,500</u>
Cemetery	
Resealing of cemetery roads	<u>15,000</u>
TOTAL PARKS AND RECREATION	<u>67,600</u>
BARSTOW AIRPORT	
Maintenance building roof	5,000
Local match for FAA grant project	11,000
Federal grant funded portion of underground storage tank project	187,000
State grant funded portion of underground storage tank project	<u>5,000</u>
	<u>208,000</u>



Capital Purchases & Projects

CAPITAL PURCHASES & PROJECTS 2008-09 BUDGET

	2008-09 Adopted
GENERAL CONSTRUCTION - included in operating transfers out	
Sidewalk ramp ADA compliance project	\$ 80,000
	<u>80,000</u>
TOTAL GENERAL FUND	<u>\$ 425,195</u>
MAJOR STREET FUND - included in operating transfers out	
Sugnet: Eastman to Saginaw	\$ 382,000
Eastman Avenue widening: Sugnet to Saginaw - MDOT portion	7,000
Saginaw Road: Rut filling	150,000
Surface treatment/crack sealing	200,000
Traffic sign upgrade	25,000
Traffic signal upgrade	35,000
Traffic signal L.E.D. implementation	45,000
US-10 reconstruction: Sanford Lake to Bay County Line	357,000
Eastman Avenue traffic improvements	20,000
Eastman Avenue right of way acquisition	230,000
Joe Mann Blvd / Jefferson Ave: right of way acquisition	90,000
State grant funded project	50,000
Federal grant funded project	100,000
Foundation grant funded project	50,000
Privately funded project - St. Andrews Roundabout	400,000
	<u>\$ 2,141,000</u>
LOCAL STREET FUND - included in operating transfers out	
Sandow area	\$ 37,000
Rockwell: End pavement to Fisher	160,000
Baldwin: Lancaster to Sugnet	158,000
Barto: Campau to Luhring	145,000
Cleveland: Haley to Cleveland Manor	54,000
Collins: Ashman to Rodd	102,000
Lessa: Luhring to St. Mary's	43,000
Luhring: Lessa to Barto	114,000
Surface treatment/crack sealing	300,000
St. Mary's: Drake to Lessa	136,000
Curb replacement/pavement patching	150,000
	<u>\$ 1,399,000</u>
STORM WATER UTILITY FUND	
Large line sand nozzle	\$ 6,000
Buttles storm sewer - included in operating transfers out	59,000
Catch basin lead replacements - included in operating transfers out	25,000
	<u>\$ 90,000</u>
GRACE A. DOW LIBRARY FUND	
Boiler replacement	\$ 17,000
Automated phone notification upgrade	13,000
Public copiers	4,000
Bill changer	3,500
Vacuum cleaner	2,000
Laminator	1,500
Microfilm reader printer	2,500
Digital projector	1,500
	<u>\$ 45,000</u>



Capital Purchases & Projects

CAPITAL PURCHASES & PROJECTS 2008-09 BUDGET

	2008-09 Adopted
MIDLAND COMMUNITY TELEVISION FUND	
Replay system - encoder/server	\$ 16,000
DDA FUND	
Property acquisition	\$ 230,000
Riverfront redevelopment implementation	82,000
Brick refuse enclosure	10,000
	<u>\$ 322,000</u>
DIAL-A-RIDE FUND	
Bus grants	\$ 219,275
Radio equipment	45,000
	<u>\$ 264,275</u>
CIVIC ARENA FUND	
Future capital needs	\$ 20,000
LANDFILL FUND	
Property purchase	\$ 100,000
Infrastructure improvements/seeding	20,000
Building for compost equipment storage/service	50,000
Pumping equipment	5,000
CD & D - type III site	1,200,000
Gas to energy	500,000
Fencing/gates - site perimeter	20,000
	<u>\$ 1,895,000</u>
WASHINGTON WOODS FUND	
Carpet steam cleaner	\$ 5,500
Keyless entry system	12,000
	<u>\$ 17,500</u>
RIVERSIDE PLACE FUND	
Hot water boilers (3)	\$ 45,000
WASTEWATER FUND	
Epoxy coating - concrete in buildings	\$ 30,000
Lintel replacement	12,000
Centrifugal pump	15,000
Gas monitor	15,000
Gear box	10,000
Safety grating wet well	20,000
Sewage valves	10,000
Spot lining equipment	5,000
Instrumentation	5,000
Submersible pump	15,000
Variable frequency drive	8,000



Capital Purchases & Projects

CAPITAL PURCHASES & PROJECTS 2008-09 BUDGET

	2008-09 Adopted
WASTEWATER FUND (continued)	
Wemco pump	22,000
Maintenance van	25,000
PLC boards	5,500
Telemetry	5,000
Miscellaneous sewer linings	100,000
Miscellaneous sanitary sewer repairs	150,000
Manhole rehab	100,000
Miscellaneous concrete repairs	100,000
Sandow area sewer project	200,000
Plant improvement projects	30,000
Drake: Saginaw to St. Mary's	140,000
Miscellaneous sewer repairs	150,000
Pump station flow meter valve	50,000
Vulnerability improvements	10,000
	<u>\$ 1,232,500</u>
WATER FUND	
Industrial pump control study - Water treatment plant	\$ 35,000
3" Trash pump with hose	2,000
Hand compactor	2,500
Pipe locator	2,900
Rock drill - gas	4,500
Roller cutters	2,500
Drain vaults (8) - East plant	40,000
Fecal coliform bath and cover	2,500
Lawn mower	17,000
Metal lathe	7,500
Sand blasting cabinet	1,800
Toploader balance	3,500
Turbidimeter	2,500
Broom for new tractor	15,000
Tally printer	4,000
Laptops	2,800
GPS unit	5,000
New water services	100,000
Chemical feed system improvements - Phase I	795,000
Sugnet: St. Andrews to Swede	146,000
Driveway replacement	60,000
	<u>\$ 1,252,000</u>
INFORMATION SERVICES - OPERATIONS FUND	
Imaging hardware/software	\$ 20,000
File server hardware/software	25,000
Wide area network	5,000
Internet development	5,000
Enterprise software/interfaces	5,000
Collaboration software	10,000
I Series replacement/upgrade	25,000
	<u>\$ 95,000</u>
INFORMATION SERVICES - COMPUTER RENTAL FUND	
Desktop computers, notebooks & laser printers	<u>\$ 5,000</u>



Capital Purchases & Projects

CAPITAL PURCHASES & PROJECTS 2008-09 BUDGET

	2008-09 Adopted
GEOGRAPHIC INFORMATION SYSTEMS FUND	
GIS software	\$ 17,000
GIS hardware	10,000
GPS equipment	5,000
	<u>\$ 32,000</u>
EQUIPMENT REVOLVING FUND	
Fairway mower - Golf Course	\$ 40,000
Bobcat mowers (2) - Cemetery	24,000
Bunker rake - Golf Course	15,000
Rotary mowers (2) - Golf Course	62,000
Utility vehicle - Golf Course	20,000
Utility vehicles (2) - Parks	20,000
Mower - Parks	16,000
Sweeper - DPS	150,000
Mower - Landfill	19,000
Bobcat loader - DPS	40,000
Backhoe - Water	92,000
Loader - Parks	140,000
Arrow board - DPS	8,000
Arrow board - Parks	8,000
Porta-power	1,000
Band saw	7,000
Patrol cars (2) - Police	48,000
4x4 Pickup with plow - Parks	24,000
4x4 Pickup with plow - Wastewater	24,000
Van - Parks	22,000
Van - Wastewater	22,000
Van - Engineering	22,000
Pickup truck - DPS	15,500
Pickup truck - Parks	15,500
Crew cab truck - Parks	22,000
Utility vehicle - Police	26,000
Pickup truck - Water	22,000
Small dump truck - Wastewater	42,000
Dump truck with blade - DPS	100,000
Refuse trucks (2) - DPS	520,000
Diagnostic tool software upgrade	1,000
	<u>\$ 1,588,000</u>
MUNICIPAL SERVICE CENTER FUND	
Overhead door maintenance	\$ 4,000
Interior fire doors	5,000
Building lighting improvements	5,000
Keyless entry lock system	10,000
Radio system replacement	312,000
	<u>\$ 336,000</u>
MUNICIPAL SERVICES ANNEX FUND	
Future capital needs	<u>\$ 5,000</u>
TOTAL ALL FUNDS	<u>\$ 11,225,470</u>



General Fund Five-Year Capital Plan

GENERAL FUND FIVE-YEAR CAPITAL PLAN

GENERAL FUND ACTIVITY	2008-09	2009-10	2010-11	2011-12	2012-13
Human Resources	\$ -	\$ 3,200	\$ 3,500	\$ -	\$ -
Treasurer	-	7,000	7,000	12,000	8,000
City Hall	-	-	100,000	-	-
Police Administration	-	24,000	-	-	-
Police Patrol Bureau	-	30,700	2,000	2,000	26,100
Fire Administration	-	200,000	200,000	200,000	200,000
Fire Fighting	35,000	45,400	22,700	-	-
Engineering	5,500	48,000	15,000	48,500	27,500
Public Works Administration	-	14,000	-	-	-
Public Works Activities	12,500	31,700	6,000	8,900	62,400
Public Works Sidewalk Maintenance	-	-	10,000	-	-
Traffic Services	16,595	35,200	23,000	22,000	31,000
Parks	39,600	45,500	37,500	44,300	38,700
Recreation	6,500	40,000	10,000	25,000	25,000
Plymouth Park Pool	6,500	62,500	-	-	60,000
Stratford Woods Park	-	29,500	-	25,000	20,000
Cemetery	15,000	33,000	16,700	9,500	17,000
Barstow Airport	208,000	34,000	34,000	44,000	19,500
General Construction	80,000	80,000	80,000	80,000	80,000
	<u>\$ 425,195</u>	<u>\$ 763,700</u>	<u>\$ 567,400</u>	<u>\$ 521,200</u>	<u>\$ 615,200</u>



Authorized Employees by Fiscal Year

AUTHORIZED EMPLOYEES BY FISCAL YEAR

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
<u>FULL-TIME EMPLOYEES</u>							
General Fund:							
General Government							
<i>City Manager</i>	5	5	4	4	4	4	4
<i>City Clerk</i>	9	9	4	4	4	4	4
<i>City Treasurer</i>	-	-	6	6	6	6	6
<i>Assessing</i>	6	6	6	5	5	5	5
<i>City Attorney</i>	3	3	3	3	3	3	3
<i>Finance</i>	7	7	7	7	8	8	8
<i>Human Resources/Risk Management</i>	5	5	5	5	5	5	4
<i>Purchasing</i>	1	1	1	1	1	1	1
Public Safety							
<i>Police</i>	52	52	52	51	51	51	51
<i>Fire</i>	46	46	46	46	46	46	46
<i>Building Inspection</i>	8	8	7	7	7	7	7
<i>Planning</i>	6	6	6	6	6	6	6
Public Works							
<i>Engineering</i>	15	15	15	15	15	15	15
<i>Public Services</i>	46	45	44	44	44	44	43
Parks and Recreation	36	36	33	33	34	34	34
TOTAL GENERAL FUND	245	244	239	237	239	239	237
Other Funds:							
Grace A. Dow Library	23	23	23	23	23	23	21
Downtown Development Authority	-	-	1	1	1	1	1
Dial-A-Ride	7	7	7	7	7	6	6
Landfill	8	8	8	8	8	8	9
Senior Housing							
<i>Washington Woods</i>	8	8	8	8	7	7	7
<i>Riverside Place</i>	6	6	6	6	6	6	6
Currie Municipal Golf Course	-	-	-	-	-	1	3
Wastewater	22	22	22	22	22	22	22
Water	36	36	36	36	36	36	36
Midland Community Television	4	4	4	4	4	3	3
Equipment Revolving	15	15	15	15	15	15	15
Municipal Service Center	-	-	1	1	-	1	1
Information Services - Operations	7	7	7	7	7	6	6
Geographic Information Systems	-	-	-	2	2	2	2
TOTAL FULL-TIME EMPLOYEES	381	380	377	377	377	376	375
<u>PART-TIME EMPLOYEES</u>							
Grace A. Dow Library	39	39	39	38	38	38	39
Dial-A-Ride	31	31	31	35	35	35	35
Crossing Guards	18	18	18	16	16	16	16
Other	17	18	23	25	27	28	29
TOTAL PART-TIME EMPLOYEES	105	106	111	114	116	117	119



Comparative and Combined Tax Rates

COMPARATIVE TAX RATES PER \$1,000 OF TAXABLE VALUE

FISCAL YEAR	OPERATING	DEBT SERVICE	TOTAL MILLAGE
2008-09	12.70	0.29	12.99
2007-08	12.00	0.24	12.24
2006-07	11.87	0.23	12.10
2005-06	9.17	0.62	9.79
2004-05	9.23	0.64	9.87
2003-04	12.26	0.64	12.90
2002-03	11.09	0.67	11.76
2001-02	11.25	0.75	12.00
2000-01	11.91	0.57	12.48
1999-00	11.57	0.55	12.12

COMBINED TAX RATES PER \$1,000 OF TAXABLE VALUE

	2004	2005	2006	2007	2008
HOMESTEAD PROPERTY					
City of Midland	9.8700	9.7900	12.1000	12.2400	12.99
Midland Public Schools	5.7692	5.5909	5.3284	5.2129	
Midland County	8.1455	7.8255	8.0555	8.5555	
Delta College	2.0427	2.0427	2.0427	2.0427	
State Education	6.0000	6.0000	6.0000	6.0000	
Midland County Educational Service Agency	1.1756	1.1756	1.1756	1.1756	
Total Homestead Property	33.0030	32.4247	34.7022	35.2267	
NON-HOMESTEAD PROPERTY					
City of Midland	9.8700	9.7900	12.1000	12.2400	12.99
Midland Public Schools	20.0000	20.0000	20.0000	20.0000	
Midland County	8.1455	7.8255	8.0555	8.5555	
Delta College	2.0427	2.0427	2.0427	2.0427	
State Education	6.0000	6.0000	6.0000	6.0000	
Midland County Educational Service Agency	1.1756	1.1756	1.1756	1.1756	
Total Non-Homestead Property	47.2338	46.8338	49.3738	50.0138	



Schedule of Taxable Values

SCHEDULE OF TAXABLE VALUES (IN \$1,000's)

	1999	2000	2001	2002	2003
BY PROPERTY TYPE					
<i>Real Property</i>					
Residential	\$ 726,144	\$ 750,028	\$ 786,634	\$ 830,571	\$ 855,523
Commercial	189,808	196,971	205,720	218,879	228,369
Industrial	216,896	227,317	228,985	289,531	875,692
Total Real	<u>1,132,848</u>	<u>1,174,316</u>	<u>1,221,339</u>	<u>1,338,981</u>	<u>1,959,584</u>
<i>Personal Property</i>					
Commercial	69,180	55,709	58,952	60,514	62,318
Industrial	357,098	347,780	375,692	372,003	352,053
Utility	585,707	583,725	583,913	785,075	19,887
Total Personal	<u>1,011,985</u>	<u>987,214</u>	<u>1,018,557</u>	<u>1,217,592</u>	<u>434,258</u>
Total Real & Personal	<u>\$ 2,144,833</u>	<u>\$ 2,161,530</u>	<u>\$ 2,239,896</u>	<u>\$ 2,556,573</u>	<u>\$ 2,393,842</u>
BY TAXPAYER CLASS					
Residential	\$ 726,144	\$ 750,028	\$ 786,634	\$ 830,571	\$ 855,523
Commercial	258,988	252,680	264,672	279,393	290,687
Industrial and Utility	1,159,701	1,158,822	1,188,590	1,446,609	1,247,632
Total	<u>\$ 2,144,833</u>	<u>\$ 2,161,530</u>	<u>\$ 2,239,896</u>	<u>\$ 2,556,573</u>	<u>\$ 2,393,842</u>

	2004	2005	2006	2007	2008
BY PROPERTY TYPE					
<i>Real Property</i>					
Residential	\$ 887,351	\$ 921,024	\$ 956,874	\$ 985,928	\$ 971,965
Commercial	239,002	248,086	261,932	275,311	277,831
Industrial	890,760	878,202	900,623	852,016	428,969
Total Real	<u>2,017,113</u>	<u>2,047,312</u>	<u>2,119,429</u>	<u>2,113,255</u>	<u>1,678,765</u>
<i>Personal Property</i>					
Commercial	62,176	57,139	64,269	70,904	64,475
Industrial	326,668	308,666	307,200	309,577	329,777
Utility	19,232	18,924	19,021	31,466	18,928
Total Personal	<u>408,076</u>	<u>384,729</u>	<u>390,490</u>	<u>411,947</u>	<u>413,180</u>
Total Real & Personal	<u>\$ 2,425,189</u>	<u>\$ 2,432,041</u>	<u>\$ 2,509,919</u>	<u>\$ 2,525,202</u>	<u>\$ 2,091,945</u>
BY TAXPAYER CLASS					
Residential	\$ 887,351	\$ 921,024	\$ 956,874	\$ 985,928	\$ 971,965
Commercial	301,178	305,225	326,201	346,215	342,306
Industrial and Utility	1,236,660	1,205,792	1,226,844	1,193,059	777,674
Total	<u>\$ 2,425,189</u>	<u>\$ 2,432,041</u>	<u>\$ 2,509,919</u>	<u>\$ 2,525,202</u>	<u>\$ 2,091,945</u>



2008 Ten Largest Taxpayers

<u>Name</u>	<u>Taxable Value</u>	<u>% of City Total</u>
Dow Chemical/Dow Agrosciences	\$ 375,388,300	17.94%
Midland Cogeneration Venture	234,318,600	11.20%
Dow Corning	117,748,300	5.63%
Consumers Power Company	17,546,300	0.84%
Midland Mall LLC	15,968,400	0.76%
Quebecor World Inc	10,154,600	0.49%
Meijers Inc	6,960,400	0.33%
Wells Fargo Bank NA	6,819,300	0.33%
Wal-Mart Stores Inc.	6,083,100	0.29%
Nicolaos Rapanos	5,675,800	0.27%
Total	<u>\$ 796,663,100</u>	<u>38.08%</u>
City of Midland Total	\$ 2,091,945,200	

The above values represent 38.08% of the total 2008 taxable value of the City of Midland as of December 31, 2007 totaling \$2,091,945,200. The Individual values are for real and personal property owned by the designated taxpayer, but not including industrial facilities taxable amounts.

The information furnished is from sources believed to be reliable. No guarantee is made as to the accuracy thereof and it is submitted subject to error, omissions, changes or withdrawal without notice.



Constitutional Tax Limitations

CITY OF MIDLAND

ROLLBACK PROVISIONS

2008 Assessment Year for 2008-2009 Fiscal Year

Headlee Rollback (Constitution, Art 9, Sec 31 and 211.34d M.C.L.)

If the taxable valuation (TV) of property excluding the value of new construction and improvements, increases by a larger percentage than the increase in the General Price Level (as measured by the annual average of the United States Consumer Price Index for all urban consumers) from the previous year, the maximum authorized rate (operating millage rate) applied shall be reduced to yield the same gross revenue from existing property, adjusted for changes in the General Price Level.

The 2008 Millage Reduction Formula (MRF) is calculated as:

$$2008 \text{ MRF} = \frac{(\text{Total 2007 TV} - \text{2007 Losses TV}) \times \text{Inflation Rate Multiplier}}{\text{Total 2008 Taxable} - \text{2008 Additions TV}}$$

$$2008 \text{ MRF} = \frac{2,525,202,300 - 32,580,702 \times 1.023}{2,091,945,200 - 73,982,689}$$

$$2008 \text{ MRF} = \frac{2,492,621,598 \times 1.023}{2,017,962,511}$$

$$2008 \text{ MRF} = \frac{2,549,951,895}{2,017,962,511}$$

$$2008 \text{ MRF} = 1.2636$$

The current year Millage Reduction Fraction cannot exceed 1.0000 in the computation of the maximum allowable millage. The 2008 millage rate permanently reduced multiplied by 1.0000 results in a maximum allowable millage rate for 2008 of 17.87 mills.

Truth in Taxation Rollback (1982 P.A. 5, Sec 211.24e M.C.L.)

Since the City of Midland is in compliance with section 16 of the Uniform Budgeting and Accounting Act, P.A., 2 of 1968, being section 141.436 of the Michigan Compiled Laws, additional public notice of increasing property taxes is not required for 2008. The calculations however, are shown below.

Required information:

1. 2007 Total Taxable Value (TV)	2,525,202,300
2. 2008 Total Taxable Value	2,091,945,200
3. 2007 Losses TV, without transfers to another classification	32,580,702
4. 2008 Additions TV, without transfers to another classification	73,982,689
5. 2008 CPI =	1.023

The Base Tax Rate Fraction (BTRF) is calculated as:

$$2008 \text{ BTRF} = \frac{2007 \text{ Total Taxable} - 2007 \text{ Losses TV}}{2008 \text{ Total Taxable} - 2008 \text{ Additions TV}}$$

$$2008 \text{ BTRF} = \frac{2,525,202,300 - 32,580,702}{2,091,945,200 - 73,982,689}$$

$$2008 \text{ BTRF} = \frac{2,492,621,598}{2,017,962,511}$$

$$2008 \text{ BTRF} = 1.2352$$

The Base Tax Rate (BTR) is calculated by multiplying the Base Tax Rate Fraction (BTRF) by the operating tax rate levied in the immediately preceding year.

$$\text{BTR} = 2007 \text{ Operating Tax Rate} \times \text{BTRF}$$

$$\text{BTR} = 12.00 \times 1.2352$$

$$\text{BTR} = 14.8224$$

The Base Tax Rate of 14.8224 multiplied by the 2008 estimated Taxable Value of \$2,091,945,200 equals \$31,007,648.53 or the Base Operating Levy in dollars that can be derived from the Base Tax Rate for city operations for the fiscal year 2008-2009.



Constitutional Tax Limitations

Truth in Assessing (1981 P.A. 213, Sec 211.34, M.C.L.)

Under Public Act 213 of 1981 as amended, the City is restricted to an operating levy based on the local taxable value based on the assessed valuation total rather than a full levy based on the taxable value based on the State Equalized Valuation.

The Truth in Assessing rollback fraction is calculated as:

$$\begin{aligned}
\text{2008 Sec 34 rollback fraction} &= \frac{\text{Total Taxable Value Based on Assessed Value}}{\text{Total Taxable Value Based on SEV}} \\
&= \frac{2,091,945,200}{2,091,945,200} \\
&= 1.0000
\end{aligned}$$

$$\begin{aligned}
\text{Allowable Rate} &= \frac{\text{Max Authorized Operating Rate} \times \text{Total AV}}{\text{Total State Equalized Value}} \\
&= \frac{17.87* \text{ mills} \times 2,091,945,200}{2,091,945,200} \\
&= 17.87 \text{ mills, allowable tax rate}
\end{aligned}$$

*The maximum authorized millage rate of 17.87 as computed under Headlee Rollback.

Respectfully submitted,

Reid Duford
City Assessor
4-7-08