



## **Trends and Summaries**

*for the Fiscal Year Ending June 30, 2010*

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# Net Cost of Certain Departments

FUND 101 - GENERAL FUND  
 NET COST OF CERTAIN DEPARTMENTS  
 Fiscal Year Ending June 30, 2010

	2007-08	2008-09		2009-10
	Actual	Budget	Estimate	Adopted
<b>Building</b>				
Licenses and permits	\$ 534,831	\$ 421,900	\$ 421,814	\$ 454,185
Expenditures				
Personal services	547,153	694,744	606,718	619,275
Supplies	13,200	14,485	10,986	9,835
Other charges	43,279	52,498	39,470	68,685
Total expenditures	603,632	761,727	657,174	697,795
Net cost of department	\$ 68,801	\$ 339,827	\$ 235,360	\$ 243,610
<b>Cemetery</b>				
Charges for services	\$ 113,331	\$ 120,000	\$ 120,000	\$ 120,000
Expenditures				
Personal services	97,732	137,143	122,495	140,732
Supplies	14,888	13,870	13,997	14,242
Other charges	38,232	40,865	47,735	42,477
Capital outlay	17,006	31,741	24,741	25,000
Total expenditures	167,858	223,619	208,968	222,451
Net cost of department	\$ 54,527	\$ 103,619	\$ 88,968	\$ 102,451
<b>Plymouth Pool and Stratford Woods</b>				
Use and admission fees	\$ 66,908	\$ 72,500	\$ 70,973	\$ 71,500
Expenditures				
Personal services	72,382	78,454	84,899	78,664
Supplies	25,427	24,590	27,371	29,040
Other charges	35,326	40,505	46,279	43,181
Capital outlay	-	43,850	43,850	10,000
Total expenditures	133,135	187,399	202,399	160,885
Net cost of department	\$ 66,227	\$ 114,899	\$ 131,426	\$ 89,385



# Net Cost of Certain Departments

FUND 101 - GENERAL FUND  
 NET COST OF CERTAIN DEPARTMENTS  
 Fiscal Year Ending June 30, 2010

	2007-08	2008-09		2009-10
	Actual	Budget	Estimate	Adopted
<b>Other Recreation Programs</b>				
Use and admission fees	\$ 112,549	\$ 107,300	\$ 147,426	\$ 134,600
Expenditures				
Personal services	379,519	380,333	245,109	220,124
Supplies	38,904	48,990	45,302	45,345
Other charges	91,133	102,564	100,812	83,129
Capital outlay	132,925	6,500	18,831	-
Total expenditures	642,481	538,387	410,054	348,598
Net cost of department	\$ 529,932	\$ 431,087	\$ 262,628	\$ 213,998

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

<b>Airport</b>				
Airport revenue	\$ 242,669	\$ 203,076	\$ 216,999	\$ 224,929
Expenditures				
Personal services	10,164	8,026	12,482	14,395
Supplies	9,297	9,620	8,503	8,700
Other charges	288,559	272,306	286,314	297,973
Capital outlay	11,562	44,929	44,869	16,500
Total expenditures	319,582	334,881	352,168	337,568
Net cost of department	\$ 76,913	\$ 131,805	\$ 135,169	\$ 112,639



# Budget Consolidation

Fund	2005-06	2006-07	2007-08	2008-09	2009-10 Adopted
General	\$ 36,802,719	\$ 37,973,137	\$ 37,450,647	\$ 36,491,270	\$ 37,049,931
Major Street	6,669,405	4,664,262	5,004,852	4,756,310	5,302,149
Local Street	2,376,415	2,223,419	2,359,415	3,081,836	2,515,717
Storm Water Management	838,302	739,846	825,812	919,358	646,425
Grace A. Dow Library	3,820,682	3,968,800	4,128,845	4,179,601	3,966,157
CDBG	431,569	720,422	366,698	403,589	276,060
Midland Community Television	573,260	517,861	484,265	544,515	520,125
DDA	475,381	822,270	798,267	758,842	450,490
Dial-A-Ride	1,495,362	2,236,203	2,108,952	2,075,458	2,035,002
Housing	121,000	82,000	127,000	127,000	167,000
Special Activities	28,189	36,640	56,400	91,400	83,400
Debt Service	1,749,539	813,709	831,323	834,964	2,453,301
DDA Debt Service	88,938	83,975	103,700	-	-
Civic Arena	1,993,500	2,238,085	2,285,227	1,858,523	1,951,670
Landfill	3,207,042	4,167,024	5,347,572	4,637,875	6,208,080
Washington Woods	1,300,207	1,354,617	1,407,642	1,519,863	1,396,981
Riverside Place	1,131,429	1,161,954	1,318,697	1,362,358	1,340,454
Currie Municipal Golf Course	832,849	849,228	1,223,672	1,380,386	1,670,915
Parking	129,911	151,593	167,248	170,250	144,481
Wastewater	6,500,913	5,581,782	5,799,930	6,550,560	6,750,322
Water	10,208,133	10,461,291	11,094,982	11,314,321	13,114,127
Information Services - Operations	1,175,254	1,215,937	1,171,527	1,174,647	1,712,824
Information Services - Computer Rental	166,100	195,500	354,716	161,941	171,650
Geographic Information Systems	490,000	676,949	470,584	482,260	546,238
Equipment Revolving	3,199,966	3,522,825	4,637,904	4,423,975	3,978,510
Municipal Service Center	295,032	299,868	293,030	611,923	617,616
Property/Liability Insurance	1,030,700	918,754	919,471	902,249	896,830
Municipal Service Annex	-	-	-	18,220	23,744
Special Assessment Revolving	71,000	112,000	50,000	50,000	120,000
Health Insurance	-	-	-	-	10,712,000
Subtotal	<u>87,202,797</u>	<u>87,789,951</u>	<u>91,188,378</u>	<u>90,883,494</u>	<u>106,822,199</u>
Eliminations:					
Interfund Transfers	7,827,151	7,492,643	4,994,996	5,007,686	6,506,122
Administrative Charges	1,704,700	1,846,900	1,921,686	2,403,301	2,529,720
Building/Equipment Rental	3,292,120	3,594,776	3,947,220	4,262,026	4,513,291
Information Services Charges	922,340	1,130,050	1,163,100	1,593,095	1,476,542
Insurance Charges	1,006,890	869,380	803,365	782,699	11,385,830
Total Eliminations	<u>14,753,201</u>	<u>14,933,749</u>	<u>12,830,367</u>	<u>14,048,807</u>	<u>26,411,505</u>
Consolidated Budget	<u>\$ 72,449,596</u>	<u>\$ 72,856,202</u>	<u>\$ 78,358,011</u>	<u>\$ 76,834,687</u>	<u>\$ 80,410,694</u>



# General Fund Revenue & Expenditures by Function

## FUND 101 - GENERAL FUND REVENUE AND EXPENDITURES BY FUNCTION Fiscal Year Ending June 30, 2010

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Revenues</b>										
Property taxes	\$ 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	\$ 29,139,238
Licenses and permits	442,980	442,362	537,986	505,920	511,525	479,135	453,306	475,752	435,488	534,831
Intergovernmental	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	3,536,463
Charges for services	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	1,797,214
Use and admission fees	514,987	544,312	553,197	615,346	639,979	769,802	793,646	179,854	190,969	179,457
Investment earnings	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	1,682,234
Other revenue	1,029,992	609,442	671,394	696,916	550,240	949,326	892,755	791,976	935,303	1,254,106
Interfund transfers	24,000	755,422	4,290	11,073	39,520	241,266	23,738	214,364	22,757	54,414
From (To) fund balance	(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	8,680,887
	<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>	<u>\$ 46,858,844</u>
<b>Expenditures</b>										
General government	\$ 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	\$ 4,705,551
Public safety	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	12,713,443
Public works	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	2,278,585
Sanitation	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	2,338,538
Parks and recreation	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	3,564,528
Airports	103,296	266,377	151,400	151,719	160,330	184,629	201,403	176,711	321,351	316,207
Other function	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	18,366,909
Interfund transfers	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	2,575,083
	<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>	<u>\$ 46,858,844</u>



# Capital Purchases & Projects

## CAPITAL PURCHASES & PROJECTS 2009-10 BUDGET

	2009-10 Adopted
<b>GENERAL FUND</b>	
<b>GENERAL GOVERNMENT</b>	
<b>City Hall</b>	
Copier replacement - 2nd Floor	\$ 6,000
<b>TOTAL GENERAL GOVERNMENT</b>	<u>6,000</u>
<b>PUBLIC SAFETY</b>	
<b>Fire</b>	
<i>Fire Fighting</i>	
Ice makers (2)	3,000
Radio headsets (2)	5,800
<b>TOTAL PUBLIC SAFETY</b>	<u>8,800</u>
<b>PUBLIC WORKS/SANITATION</b>	
<b>Public Works Activities</b>	
Curb forms	10,000
<b>TOTAL PUBLIC WORKS/SANITATION</b>	<u>10,000</u>
<b>PARKS AND RECREATION</b>	
<b>Parks</b>	
Playground equipment	35,000
<b>Plymouth Park Pool</b>	
Boiler	6,500
<b>Stratford Woods</b>	
Maintenance building heater	3,500
<b>Cemetery</b>	
Maintenance building roof	25,000
<b>TOTAL PARKS AND RECREATION</b>	<u>70,000</u>
<b>BARSTOW AIRPORT</b>	
Maintenance building roof and siding	11,000
Federal grant funded portion of snow plow/blower	136,500
City portion of snow plow/blower	5,500
	<u>153,000</u>
<b>GENERAL CONSTRUCTION - included in operating transfers out</b>	
Sidewalk improvement program	70,000
Street light upgrades	20,000
Way-finding sign maintenance	15,000
	<u>105,000</u>
<b>TOTAL GENERAL FUND</b>	<u>\$ 352,800</u>



# Capital Purchases & Projects

## CAPITAL PURCHASES & PROJECTS 2009-10 BUDGET

	2009-10 Adopted
<b>MAJOR STREET FUND - included in operating transfers out</b>	
Swede Avenue: Ashman to Wheeler	\$ 663,000
Cambridge Street: Ashman to Rodd	186,000
Rodd Street: Cambridge to Saginaw	69,000
Saginaw Road: Salzburg to 1/2 Mile North	190,000
Saginaw Road: Salzburg to 1/2 Mile North - MDOT portion	375,000
Sidewalk Ramp Replacements (ADA Compliance)	40,000
Traffic Sign Upgrade	25,000
Traffic Signal Upgrade	55,000
Traffic Signal L.E.D. Implementation	30,000
Eastman Avenue Traffic Improvements	10,000
Eastman Avenue R.O.W. Acquisition	415,000
State grant funded project	50,000
Federal grant funded project	100,000
Foundation grant funded project	50,000
Federal Stimulus funded projects	470,000
	<u>\$ 2,728,000</u>
<b>LOCAL STREET FUND - included in operating transfers out</b>	
Curb replacement/pavement patching	\$ 120,000
Hannah Court: Cambridge to end of Court	69,000
Harold Street: Ashman to Rodd	114,000
Hedgewood Drive: Saginaw to end	223,000
Louanna Street: William to Nickels	242,000
Sidewalk Ramp Replacement (ADA Compliance)	60,000
William Street: Ashman to Rodd	124,000
	<u>\$ 952,000</u>
<b>STORM WATER UTILITY FUND</b>	
Large line sand nozzle	\$ 6,000
Sandow area storm sewer - <b>included in operating transfers out</b>	60,000
Butternut Court storm sewer - <b>included in operating transfers out</b>	31,000
Catch basin lead replacements - <b>included in operating transfers out</b>	10,000
	<u>\$ 107,000</u>
<b>GRACE A. DOW LIBRARY FUND</b>	
Projector for Auditorium	\$ 4,000
Computer management system	3,500
	<u>\$ 7,500</u>
<b>MIDLAND COMMUNITY TELEVISION FUND</b>	
Network copier/printer	<u>\$ 1,500</u>
<b>DIAL-A-RIDE FUND</b>	
Buses - grant funded	\$ 199,324
Radio equipment	45,000
	<u>\$ 244,324</u>
<b>CIVIC ARENA FUND</b>	
Future capital needs	<u>\$ 20,000</u>



# Capital Purchases & Projects

## CAPITAL PURCHASES & PROJECTS 2009-10 BUDGET

	2009-10 Adopted
<b>LANDFILL FUND</b>	
Infrastructure and road improvements	\$ 50,000
Pumping equipment	5,000
Surface gas detection equipment	5,000
Gas to energy	1,400,000
Cell 15 - interim cover	50,000
CD & D - type III site	1,200,000
Fencing/gates - site perimeter	50,000
Compost pond replacement	90,000
	<u>\$ 2,850,000</u>
<b>WASHINGTON WOODS FUND</b>	
Resurface service drive	\$ 1,500
Walk-in freezer compressor	4,000
	<u>\$ 5,500</u>
<b>RIVERSIDE PLACE FUND</b>	
Tractor	\$ 1,550
Back entrance door	10,000
	<u>\$ 11,550</u>
<b>GOLF COURSE FUND</b>	
Rotary mower	\$ 8,000
Greens aerator	21,000
	<u>\$ 29,000</u>
<b>WASTEWATER FUND</b>	
Roof replacement	\$ 25,000
Doors	8,000
Washer and dryer	1,000
Variable frequency drive	8,000
Submersible pump	7,500
Plant metering	10,000
Instrumentation	5,000
Ferric pump	3,500
Spot lining equipment	5,000
Sewage valves	20,000
Gear box	5,000
Gas monitor	15,000
Centrifugal pump	35,000
Sludge pump	22,000
Hand rails	20,000
PLC equipment	6,000
Plant maintenance software	10,000
Telemetry	5,000
Miscellaneous sewer linings	50,000
Miscellaneous sanitary sewer repairs	50,000
Manhole rehab	100,000
Miscellaneous concrete repairs	122,000
Plant improvement projects	30,000
Sandow area sewer project	253,280
Swede Avenue	374,000
	<u>\$ 1,190,280</u>



# Capital Purchases & Projects

## CAPITAL PURCHASES & PROJECTS 2009-10 BUDGET

	2009-10 Adopted
<b>WATER FUND</b>	
Air handling system engineering study - Water treatment plant	\$ 25,000
Reliability study	60,000
Asphalt hot patcher	11,500
Bulk water truck fill system	47,000
Compactor	10,000
Gas detector	2,500
Gas detector - Water treatment plant	2,500
Conductivity meter - Water treatment plant	1,700
pH meter - Water treatment plant	1,000
Valve vault generator - Water treatment plant	2,000
Cathodic protection rectifier - Water treatment plant - Jefferson tower	4,000
Butterfly valve - Industrial pump station	21,000
New water services	100,000
Sugnet: Northwood Drive to Saginaw	1,007,000
Cherry Street: Michigan to Bayliss	116,000
Michigan Street: Eastlawn to Walnut	175,000
Harold Street: Ashman to Rodd	90,000
Louanna Street: Harold to Nickels	42,000
Chemical feed system improvements - Dow Chemical portion	622,534
Chemical feed system improvements - Dow Corning portion	76,901
Chemical feed system improvements - City portion	453,716
	<u>\$ 2,871,351</u>
<b>INFORMATION SERVICES - OPERATIONS FUND</b>	
Imaging hardware/software	\$ 10,000
File server hardware/software	23,000
Wide area network	5,000
Internet development	2,000
Enterprise software/interfaces	5,000
New software purchase and implementation - 75%	537,950
	<u>\$ 582,950</u>
<b>INFORMATION SERVICES - COMPUTER RENTAL FUND</b>	
Desktop and notebook computers	\$ 2,500
Laser printers	2,500
	<u>\$ 5,000</u>
<b>GEOGRAPHIC INFORMATION SYSTEMS FUND</b>	
GIS software	\$ 17,000
GIS hardware	10,000
GPS equipment	5,000
	<u>\$ 32,000</u>
<b>EQUIPMENT REVOLVING FUND</b>	
Greens mowers (2) - Golf Course	\$ 40,000
Mower - Golf Course	40,000
Mower - Golf Course	73,000
Arrow boards (2) - DPS	20,000
Fuel system	15,000
Automotive diagnostic scanner tool	6,000
Floor jacks	4,000
Air conditioning service unit	8,000
Utility vehicle - Water treatment plant	16,000
Patrol cars (5) - Police	125,000



# Capital Purchases & Projects

## CAPITAL PURCHASES & PROJECTS 2009-10 BUDGET

	2009-10 Adopted
<b>EQUIPMENT REVOLVING FUND (continued)</b>	
Dump trucks with blade (2) - DPS	\$ 210,000
Refuse trucks (2) - DPS	540,000
Van - Water	23,000
Diagnostic tool software upgrade	1,000
	<u>\$ 1,121,000</u>
<b>MUNICIPAL SERVICE CENTER FUND</b>	
Overhead garage door maintenance	\$ 4,000
Building lighting improvements	5,000
Exhaust system	7,000
Radio system replacement	312,000
	<u>\$ 328,000</u>
<b>MUNICIPAL SERVICES ANNEX FUND</b>	
Future capital needs	<u>\$ 5,000</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 13,444,755</u>



# General Fund Five-Year Capital Plan

## GENERAL FUND FIVE-YEAR CAPITAL PLAN

GENERAL FUND ACTIVITY	2009-10	2010-11	2011-12	2012-13	2013-14
Human Resources	\$ -	\$ 7,000	\$ -	\$ -	\$ -
Treasurer	-	7,000	12,000	8,000	8,000
City Hall	6,000	6,000	15,000	125,000	-
Police Patrol Bureau	-	13,200	4,000	2,100	26,100
Fire Administration	-	410,000	200,000	200,000	200,000
Fire Fighting	8,800	49,600	7,500	54,400	-
Fire Prevention	-	4,000	-	-	-
Engineering	-	15,000	55,500	24,500	30,000
Public Works Administration	-	7,000	-	-	-
Public Works Activities	10,000	12,000	10,500	15,200	53,000
Public Works Sidewalk Maintenance	-	6,000	-	-	-
Traffic Services	-	29,500	23,000	21,000	14,500
Parks	35,000	45,500	45,600	38,700	36,000
Recreation	-	-	12,000	-	-
City Forest	-	-	10,000	-	-
Plymouth Park Pool	6,500	22,500	25,000	20,000	20,000
Stratford Woods Park	3,500	26,000	20,000	20,000	20,000
Cemetery	25,000	15,000	-	15,000	9,500
Barstow Airport	153,000	219,000	44,000	431,000	151,000
General Construction	105,000	65,000	65,000	65,000	65,000
	<u>\$ 352,800</u>	<u>\$ 959,300</u>	<u>\$ 549,100</u>	<u>\$ 1,039,900</u>	<u>\$ 633,100</u>



# Authorized Employees by Fiscal Year

## AUTHORIZED EMPLOYEES BY FISCAL YEAR

	<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>2009-10</u>
<b><u>FULL-TIME EMPLOYEES</u></b>							
<b>General Fund:</b>							
General Government							
<i>City Manager</i>	5	4	4	4	4	4	4
<i>City Clerk</i>	9	4	4	4	4	4	4
<i>City Treasurer</i>	-	6	6	6	6	6	4
<i>Assessing</i>	6	6	5	5	5	5	5
<i>City Attorney</i>	3	3	3	3	3	3	3
<i>Finance</i>	7	7	7	8	8	8	8
<i>Human Resources/Risk Management</i>	5	5	5	5	5	4	4
<i>Purchasing</i>	1	1	1	1	1	1	1
Public Safety							
<i>Police</i>	52	52	51	51	51	51	51
<i>Fire</i>	46	46	46	46	46	46	46
<i>Building Inspection</i>	8	7	7	7	7	7	6
<i>Planning</i>	6	6	6	6	6	6	4
Public Works							
<i>Engineering</i>	15	15	15	15	15	15	14
<i>Public Services</i>	45	44	44	44	44	43	39
Parks and Recreation	36	33	33	34	34	34	29
<b>TOTAL GENERAL FUND</b>	244	239	237	239	239	237	222
<b>Other Funds:</b>							
Grace A. Dow Library	23	23	23	23	23	21	20
Downtown Development Authority	-	1	1	1	1	1	1
Dial-A-Ride	7	7	7	7	6	6	6
Civic Arena	-	-	-	-	-	-	2
Landfill	8	8	8	8	8	9	9
Senior Housing							
<i>Washington Woods</i>	8	8	8	7	7	7	6
<i>Riverside Place</i>	6	6	6	6	6	6	6
Currie Municipal Golf Course	-	-	-	-	1	3	4
Wastewater	22	22	22	22	22	22	20
Water	36	36	36	36	36	36	35
Midland Community Television	4	4	4	4	3	3	3
Equipment Revolving	15	15	15	15	15	15	15
Municipal Service Center	-	1	1	-	1	1	1
Information Services - Operations	7	7	7	7	6	6	6
Geographic Information Systems	-	-	2	2	2	2	2
<b>TOTAL FULL-TIME EMPLOYEES</b>	<b>380</b>	<b>377</b>	<b>377</b>	<b>377</b>	<b>376</b>	<b>375</b>	<b>358</b>
<b><u>PART-TIME EMPLOYEES</u></b>							
Grace A. Dow Library	39	39	38	38	38	39	36
Dial-A-Ride	31	31	35	35	35	35	34
Crossing Guards	18	18	16	16	16	16	16
Other	18	23	25	27	28	29	31
<b>TOTAL PART-TIME EMPLOYEES</b>	<b>106</b>	<b>111</b>	<b>114</b>	<b>116</b>	<b>117</b>	<b>119</b>	<b>117</b>



# Comparative and Combined Tax Rates

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

<u>FISCAL YEAR</u>	<u>OPERATING</u>	<u>DEBT SERVICE</u>	<u>TOTAL MILLAGE</u>
2009-10	13.67	0.27	13.94
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

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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>HOMESTEAD PROPERTY</b>					
City of Midland	9.7900	12.1000	12.2400	12.9900	13.9400
Midland Public Schools	5.5909	5.3284	5.2129	4.2942	
Midland County	7.8255	8.0555	8.5555	8.7055	
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	<u>32.4247</u>	<u>34.7022</u>	<u>35.2267</u>	<u>35.2080</u>	<u>13.9400</u>
<b>NON-HOMESTEAD PROPERTY</b>					
City of Midland	9.7900	12.1000	12.2400	12.9900	13.9400
Midland Public Schools	20.0000	20.0000	20.0000	20.0000	
Midland County	7.8255	8.0555	8.5555	8.7055	
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	<u>46.8338</u>	<u>49.3738</u>	<u>50.0138</u>	<u>50.9138</u>	<u>13.9400</u>



# Schedule of Taxable Values

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

	2000	2001	2002	2003	2004
<b>BY PROPERTY TYPE</b>					
<i>Real Property</i>					
Residential	\$ 750,028	\$ 786,634	\$ 830,571	\$ 855,523	\$ 887,351
Commercial	196,971	205,720	218,879	228,369	239,002
Industrial	227,317	228,985	289,531	875,692	890,760
Total Real	<u>1,174,316</u>	<u>1,221,339</u>	<u>1,338,981</u>	<u>1,959,584</u>	<u>2,017,113</u>
<i>Personal Property</i>					
Commercial	55,709	58,952	60,514	62,318	62,176
Industrial	347,780	375,692	372,003	352,053	326,668
Utility	583,725	583,913	785,075	19,887	19,232
Total Personal	<u>987,214</u>	<u>1,018,557</u>	<u>1,217,592</u>	<u>434,258</u>	<u>408,076</u>
Total Real & Personal	<u>\$ 2,161,530</u>	<u>\$ 2,239,896</u>	<u>\$ 2,556,573</u>	<u>\$ 2,393,842</u>	<u>\$ 2,425,189</u>
<b>BY TAXPAYER CLASS</b>					
Residential	\$ 750,028	\$ 786,634	\$ 830,571	\$ 855,523	\$ 887,351
Commercial	252,680	264,672	279,393	290,687	301,178
Industrial and Utility	1,158,822	1,188,590	1,446,609	1,247,632	1,236,660
Total	<u>\$ 2,161,530</u>	<u>\$ 2,239,896</u>	<u>\$ 2,556,573</u>	<u>\$ 2,393,842</u>	<u>\$ 2,425,189</u>

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	2005	2006	2007	2008	2009
<b>BY PROPERTY TYPE</b>					
<i>Real Property</i>					
Residential	\$ 921,024	\$ 956,874	\$ 985,928	\$ 971,965	\$ 979,020
Commercial	248,086	261,932	275,311	277,831	297,392
Industrial	878,202	900,623	852,016	428,969	437,613
Total Real	<u>2,047,312</u>	<u>2,119,429</u>	<u>2,113,255</u>	<u>1,678,765</u>	<u>1,714,025</u>
<i>Personal Property</i>					
Commercial	57,139	64,269	70,904	64,475	61,052
Industrial	308,666	307,200	309,577	329,777	362,793
Utility	18,924	19,021	31,466	18,928	20,114
Total Personal	<u>384,729</u>	<u>390,490</u>	<u>411,947</u>	<u>413,180</u>	<u>443,959</u>
Total Real & Personal	<u>\$ 2,432,041</u>	<u>\$ 2,509,919</u>	<u>\$ 2,525,202</u>	<u>\$ 2,091,945</u>	<u>\$ 2,157,984</u>
<b>BY TAXPAYER CLASS</b>					
Residential	\$ 921,024	\$ 956,874	\$ 985,928	\$ 971,965	\$ 979,020
Commercial	305,225	326,201	346,215	342,306	358,444
Industrial and Utility	1,205,792	1,226,844	1,193,059	777,674	820,520
Total	<u>\$ 2,432,041</u>	<u>\$ 2,509,919</u>	<u>\$ 2,525,202</u>	<u>\$ 2,091,945</u>	<u>\$ 2,157,984</u>



## 2009 Ten Largest Taxpayers

### 2009 Ten Largest Taxpayers

<u>Name</u>	<u>Taxable Value</u>	<u>% of City Total</u>
Dow Chemical/Dow Agrosciences	\$ 385,198,889	17.85%
Midland Cogeneration Venture	237,391,900	11.00%
Dow Corning	135,760,200	6.29%
Consumers Power Company	18,709,840	0.87%
Midland Mall LLC	16,706,466	0.77%
Ashman Court/H Hotel	10,245,758	0.47%
Quebecor World Inc	9,625,152	0.45%
Midland Mulberry/Robin LLC	7,120,500	0.33%
Meijers Inc	7,046,560	0.33%
Wal-Mart Stores Inc	5,675,800	0.26%
Total	<u>\$ 833,481,065</u>	<u>38.62%</u>
City of Midland Total	\$ 2,157,983,712	

The above values represent 38.62% of the total 2009 taxable value of the City of Midland as of December 31, 2008 totaling \$2,157,983,712. 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.

## City of Midland Rollback Provisions – 2009 Assessment Year for 2009-2010 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 2009 Millage Reduction Formula (MRF) is calculated as:

$$2009 \text{ MRF} = \frac{\text{Total 2008 TV} - \text{2008 Losses TV}}{\text{Total 2009 Taxable} - \text{2009 Additions TV}} \times \text{Inflation Rate Multiplier}$$

$$2009 \text{ MRF} = \frac{2,091,945,200 - 32,312,193 \times 1.044}{2,157,983,712 - 106,503,639}$$

$$2009 \text{ MRF} = \frac{2,059,633,007 \times 1.044}{2,051,480,083}$$

$$2009 \text{ MRF} = \frac{2,150,256,859}{2,051,480,083}$$

$$2009 \text{ MRF} = 1.0481$$

The current year Millage Reduction Fraction cannot exceed 1.0000 in the computation of the maximum allowable millage. The 2009 millage rate permanently reduced multiplied by 1.0000 results in a maximum allowable millage rate for 2009 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 2009. The calculations however, are shown below.

Required information:

1. 2008 Total Taxable Value (TV)	2,091,945,200
2. 2009 Total Taxable Value	2,157,983,712
3. 2008 Losses TV, without transfers to another classification	32,312,193
4. 2009 Additions TV, without transfers to another classification	106,503,629
5. 2009 CPI =	1.044

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

$$2009 \text{ BTRF} = \frac{2008 \text{ Total Taxable} - 2008 \text{ Losses TV}}{2009 \text{ Total Taxable} - 2009 \text{ Additions TV}}$$

$$2009 \text{ BTRF} = \frac{2,091,945,200 - 32,312,193}{2,157,983,712 - 106,503,629}$$

$$2009 \text{ BTRF} = \frac{2,059,633,007}{2,051,480,083}$$

$$2009 \text{ BTRF} = 1.0040$$

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.

$$\text{BTR} = 2008 \text{ Operating Tax Rate} \times \text{BTRF}$$

$$\text{BTR} = 12.99 \times 1.0040$$

$$\text{BTR} = 13.0420$$

The Base Tax Rate of 13.0420 multiplied by the 2009 estimated Taxable Value of \$2,157,983,712 equals \$28,144,423.57 or the Base Operating Levy in dollars that can be derived from the Base Tax Rate for city operations for the fiscal year 2009-2010.

### **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:

$$2009 \text{ Sec 34 rollback fraction} = \frac{\text{Total Taxable Value Based on Assessed Value}}{\text{Total Taxable Value Based on SEV}}$$

$$= \frac{2,157,983,712}{2,157,983,712}$$

$$= 1.0000$$



## Constitutional Tax Limitations

$$\begin{aligned} \text{Allowable Rate} &= \frac{\text{Max Authorized Operating Rate} \times \text{Total AV}}{\text{Total State Equalized Value}} \\ &= \frac{17.87^* \text{ mills} \times 2,157,983,712}{2,157,983,712} \\ &= 17.87 \text{ mills, allowable tax rate} \end{aligned}$$

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Reid Duford".

Reid Duford  
City Assessor  
3-27-09