



City Treasurer Dana Strayer

Service Statement

The Treasurer's Office serves as the main collection point for monies owed the City of Midland and other taxing entities within the jurisdiction of the City of Midland. The department is also responsible for investment of City funds; collection of current and delinquent property taxes; distribution of tax collections to taxing entities; tax bill revisions; administration of the police and fire retirement system; and administration of downtown parking enforcement. Additional services provided include online payment of utility bills and parking tickets, the Auto-Pay program for utility and property tax bills, and online tax billing information.

Functions

Treasurer's Office

- Collects monies owed to City
- Collects current and delinquent property taxes
- Distributes tax collections to taxing entities
- Makes tax bill revisions
- Invests City funds
- Reconciles City bank accounts
- Responsible for printing and distribution of checks issued by the City
- Handles State reporting for Tax Increment Financing and Industrial Facilities Taxes
- Provides alternate payment options
- Provides tax billing information to customers

Parking

- Oversees parking enforcement in downtown area
- Processes and collects payments for all parking tickets issued in the city
- Collects delinquent parking fines
- Collects metered parking fees
- Leases parking spaces in downtown area

Police and Fire Retirement System

- Maintains records for system
- Issues monthly pension checks to retired police and fire members
- Prepares 1099R tax forms
- Ensures compliance with Public Act 345, Fire Fighters and Police Officers Retirement Act

Department at a Glance - Treasurer's Office

Funding Level Summary	2007-08 Actual	2008-09 Actual	Adjusted 2009-10 Budget	Estimated 2009-10 Budget	Adopted 2010-11 Budget	% of Change
Treasurer's Office	\$ 352,011	\$ 501,179	\$ 389,549	\$ 390,374	\$ 405,500	3.9%
Total Department	\$ 352,011	\$ 501,179	\$ 389,549	\$ 390,374	\$ 405,500	3.9%
Personal Services	\$ 295,161	\$ 448,893	\$ 319,973	\$ 323,399	\$ 338,958	4.8%
Supplies	8,716	4,340	7,665	6,126	6,028	-1.6%
Other Services/Charges	33,951	47,946	61,911	60,849	60,514	-0.6%
Capital Outlay	14,183	-	-	-	-	0.0%
Total Department	\$ 352,011	\$ 501,179	\$ 389,549	\$ 390,374	\$ 405,500	3.9%

Personnel Summary

Full-Time	6	6	4	4	4
Regular Part-Time	-	-	1	1	1
Total Department	6	6	5	5	5

One staff member provided support to Clerk's Office and one staff member provided support to Downtown Parking Enforcement in fiscal year 2008-09.

Department at a Glance - Police & Fire Pension Adm

Funding Level Summary	2007-08 Actual	2008-09 Actual	Adjusted 2009-10 Budget	Estimated 2009-10 Budget	Adopted 2010-11 Budget	% of Change
Police & Fire Pension Adm	\$ 37,466	\$ 42,950	\$ 48,238	\$ 44,088	\$ 48,226	9.4%
Total Department	\$ 37,466	\$ 42,950	\$ 48,238	\$ 44,088	\$ 48,226	9.4%
Personal Services	\$ 12,226	\$ 16,375	\$ 21,942	\$ 19,071	\$ 22,471	17.8%
Supplies	208	471	300	250	275	10.0%
Other Services/Charges	25,032	26,104	25,996	24,767	25,480	2.9%
Capital Outlay	-	-	-	-	-	0.0%
Total Department	\$ 37,466	\$ 42,950	\$ 48,238	\$ 44,088	\$ 48,226	9.4%

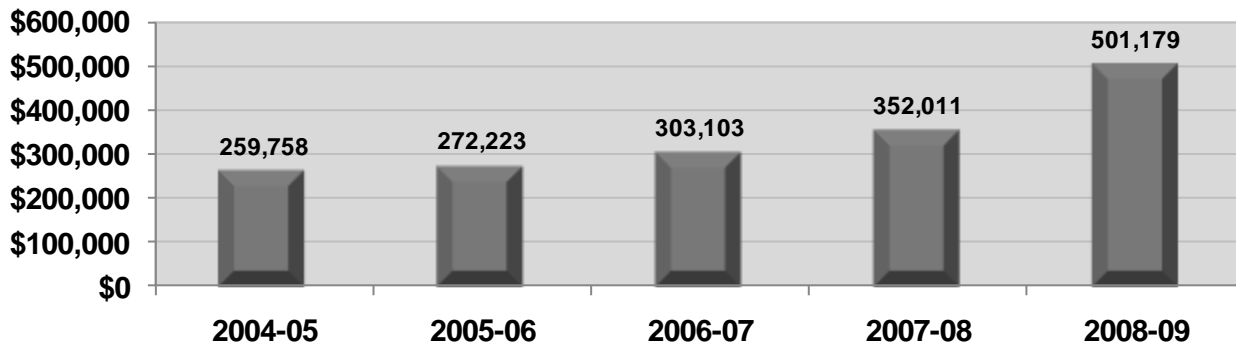
Summary of Budget Changes

Significant Notes – 2010-11 Budget Compared to 2009-10 Budget

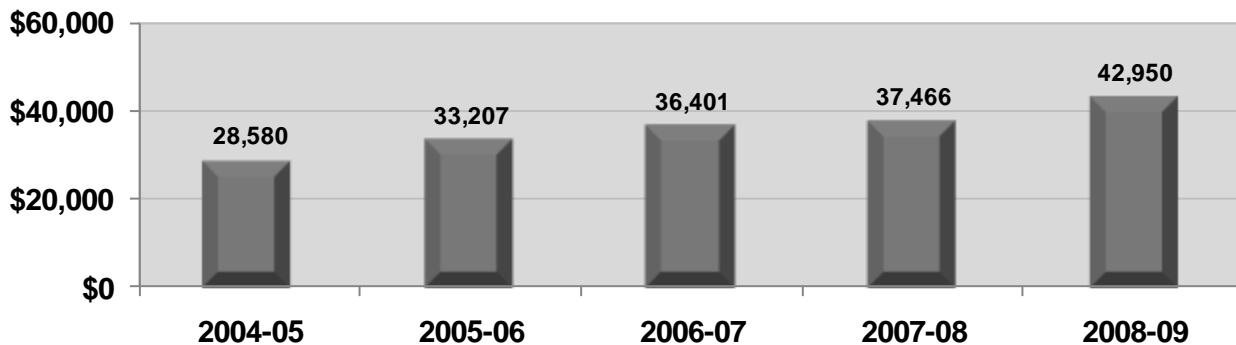
The overall decreases in Treasurer’s Office Personal Services are attributed to an Account Clerk III vacancy that was not filled in fiscal year 2009-10 and the Parking Violations Clerk position that was reduced to part time; those wages are charged entirely to the parking fund in 2009-10. The increases in Police and Fire Pension Administration Personal Services are attributed to increases in the number of hours the Treasurer spends working on pension administration.

The fees associated with acceptance of credit card payments are major factors in the Treasurer’s Office Other Services/Charges increases for the 2009-10 budgets over previous years. The decrease in Police and Fire Pension Administration Other Services is attributed to reduced actuarial costs and legal costs.

5-Year Operating Budget History – Treasurer’s Office



5-Year Operating Budget History – Police & Fire Pension Administration

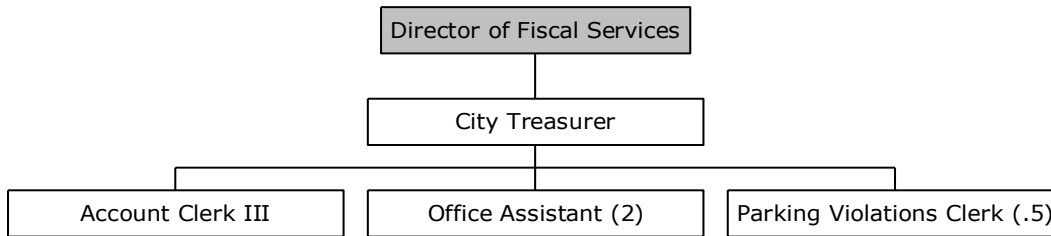


Performance Objectives

Performance Indicators (OUTPUT)	2007-08 Actual	2008-09 Actual	% Change
Number of Payments Processed			
o Tax Payments	33,571	33,701	0.4%
o Utilities	67,918	69,018	1.6%
o Miscellaneous	34,570	34,720	0.4%
o AutoPay – Utilities	4,282	4,751	11.0%
Total Dollars Processed			
o Tax Payments	\$114,812,172	\$86,418,717	-24.7%
o Utilities	\$13,653,153	\$13,792,941	1.0%
o Miscellaneous	\$61,847,256	\$26,275,726	-57.5%
o AutoPay – Utilities	\$495,329	\$557,064	12.5%
Customers Enrolled in Tax AutoPay	247	323	30.8%
Option available beginning March 2007			
First payments processed September 2007			
Water Payments Processed Online			
Option available beginning May 22, 2007			
o Credit card & debit card	4,620	7,063	52.9%
o Electronic check	1,097	1,802	64.3%
Parking Ticket Payments Processed Online			
Option available beginning May 22, 2007			
o Credit card & debit card	341	473	38.7%
<u>Parking Enforcement</u>			
Parking Tickets Issued in Downtown Area	2,198	1,799	-18.2%
Parking Tickets Issued by Police Department	3,346	3,204	-4.2%
Parking Tickets Paid	4,840	5,021	3.7%

Performance Indicators (EFFICIENCY)	2007-08 Actual	2008-09 Actual	% Change
Collected July 1 – February 28			
• % of Real Property Tax Levy Collected	98.4%	97.9%	-0.5%
• % of Personal Property Tax Levy Collected	99.6%	99.4%	-0.2%
• % of Industrial Facilities Tax Levy Collected	100.0%	100.0%	0.0%

Organizational Chart



Shaded boxes indicate a reporting structure to a department head that is funded outside of this budget.

One full-time Account Clerk III staff member provided support to the Clerk’s Office in fiscal year 2008-09.

Staff Summary	Approved 2008-09	Approved 2009-10	Adopted 2010-11
<u>Full-Time</u>			
City Treasurer	1	1	1
Account Clerk III	2	1	1
Office Assistant	2	2	2
Parking Violations Clerk	1	0	0
Total Full-Time	6	4	4
<u>Regular Part-Time</u>			
Parking Violations Clerk	0	1	1
Total Regular Part-Time	0	1	1
Department Total	6	5	5



City Treasurer Dana Strayer

FUND 585 - PARKING FUND
DETAIL OF BUDGET APPROPRIATIONS AND REVENUES
 Fiscal Year Ending June 30, 2011

	2008-09	2009-10		2010-11
	Actual	Budget	Estimate	Adopted
Operating Revenues				
Meter collections	\$ 4,645	\$ 5,723	\$ 4,500	\$ 4,500
Parking tickets	13,913	18,000	17,500	18,000
Leased parking	27,830	37,500	35,756	35,750
Parking structure leases	45,612	47,873	45,831	46,850
Total operating revenues	92,000	109,096	103,587	105,100
Operating Expenses				
Administration	14,936	15,888	16,108	17,417
Parking enforcement	51,865	25,332	26,486	25,632
Lot maintenance	7,612	13,261	17,930	13,036
Parking structure maintenance	90,000	90,000	90,000	90,000
Total operating expenses	164,413	144,481	150,524	146,085
Net Operating Loss	(72,413)	(35,385)	(46,937)	(40,985)
Non-operating Revenues (Expenses)				
Investment earnings	422	584	50	50
Total non-operating revenues (expenses)	422	584	50	50
Other Financing Sources				
Operating transfer in - DDA Fund	45,000	45,000	45,000	45,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(26,991)	10,199	(1,887)	4,065
Working Capital - beginning of year	44,800	17,809	17,809	15,922
Working Capital - end of year	\$ 17,809	\$ 28,008	\$ 15,922	\$ 19,987

PARKING FUND FIVE-YEAR FINANCIAL PLAN

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Operating Revenues						
Meter collections	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Parking tickets	17,500	18,000	18,000	18,000	18,000	18,000
Leases	81,587	82,600	84,252	85,937	87,656	89,409
Total operating revenues	103,587	105,100	106,752	108,437	110,156	111,909
Operating Expenses						
Administration	16,108	17,417	17,765	18,120	18,482	18,852
Parking enforcement	26,486	25,632	26,145	26,668	27,201	27,745
Lot maintenance	17,930	13,036	13,297	13,563	13,834	14,111
Parking structure maintenance	90,000	90,000	90,000	90,000	90,000	90,000
Total operating expenses	150,524	146,085	147,207	148,351	149,517	150,708
Net Operating Loss	(46,937)	(40,985)	(40,455)	(39,914)	(39,361)	(38,799)
Non-operating Revenues						
Investment earnings	50	50	100	123	149	178
Other Financing Sources (Uses)						
Operating transfer in - DDA Fund	45,000	45,000	45,000	45,000	45,000	45,000
Total other financing sources (uses)	45,000	45,000	45,000	45,000	45,000	45,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,887)	4,065	4,645	5,209	5,788	6,379
Working Capital - beginning of year	17,809	15,922	19,987	24,632	29,841	35,629
Working Capital - end of year	\$ 15,922	\$ 19,987	\$ 24,632	\$ 29,841	\$ 35,629	\$ 42,008
ASSUMPTIONS:						
Lease rate increases	2.00%					
Operating expense increase per year	2.00%					
Investment earnings on working capital	0.50%					