



City of Bronson
2014-2015 Budget
Resolution #14-5-3



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The City Council

Alicia Cole
Mayor

Larry McConn
Vice-Mayor

Janet Cox
Council Member

Jim Kenny
Council Member

Jim Schafer
Council Member

City Officials

Charles Lillis
City Attorney

Mark L. Heydlauff
City Manager

Karen A. Smith
Clerk/Treasurer

About the City of Bronson

The City of Bronson was first settled in October 1866 and was chartered as a City in July of 1934 under the Home Rule City Act. Bronson operates under a charter approved by voters in 1985.

It operates under the Council-Manager form of government. A five-member City Council is elected at-large to staggered terms of either two or four years in odd numbered years. Following each election, Council members choose from among themselves a Mayor and a Vice-Mayor.

The Council employs a City Manager to direct day-to-day affairs and provide the Council with recommended policy. The Manager supervises staff and implements Council's broad policy decisions.

The Council also hires a Clerk/Treasurer as the custodian of City records, to collect taxes, and to maintain the City's financial accounts. The Council retains a City Attorney for legal advice and the prosecution of ordinance violations.



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Fiscal Year 2015 Budget

Resolution #14-5-3

A resolution of the City of Bronson approving the budget of revenue and expenditures and setting the millage rates to raise such revenue for Fiscal Year 2015 which begins July 1, 2014 and ends June 30, 2015

Whereas, pursuant to the Bronson City Charter the City Manager has provided a recommended budget of revenues and expenditures to the City Council and the Council has reviewed said recommendations, and...

Whereas, the proposed budget and millage rates are prepared and made available to the public in accord with the City Charter and various statutes (including MCL 141.421 et seq, MCL 211, and MCL 41.801 et seq) and the City Clerk has, in accord with the Michigan Open Meetings Act, published notices of the time and place for a public hearing regarding this budget which was held on May 12, 2014.

Now therefore be it hereby resolved by the City Council of the City of Bronson that the following taxes shall be levied in accord with statute:

General Operating Levy	16.9482 mills
Fire Protection Equipment Special Assessment	1.000 mills
1993 General Obligation Bond Levy	0.9901 mills

And be it further resolved, that the following revenues and expenditures shall be budgeted for the period July 1, 2014 until June 30, 2015 and that tax and other revenue shall be distributed among City funds as follows:

<u>Fund</u>	<u>Revenue</u>	<u>Fund Balance</u>	<u>Expenditure</u>
General Fund	\$965,633	\$17,859	\$983,492
<i>Administration</i>			\$204,392
<i>Police</i>			\$453,337
<i>Fire</i>			\$40,496
<i>Department of Public Works</i>			\$193,031
<i>Parks & Recreation</i>			\$54,486
<i>Transfer to Other Funds</i>			\$37,750
Major Street Fund	\$127,014		\$125,913
Local Street Fund	\$90,719		\$88,573
Fire Sinking Fund	\$25,065		\$15,566
Cemetery Operations Fund	\$13,900		\$13,834
Cemetery- Perpetual Care Fund	\$600		\$0
Cemetery- Redevelopment Fund	\$1,520		\$0
1993 General Obligation Debt Service Fund	\$35,400		\$35,300
Wastewater Fund	\$426,466		\$426,466
Water Fund	\$241,191		\$241,191
Motor Pool Fund	\$155,721		\$155,294
Community Development Fund	\$5,450		\$1,000

And finally be it resolved, that no transfer of funds is permitted between appropriation centers except for those transfers specifically permitted and that the City Manager is authorized to release bidding documents, specifications, and/or requests for proposals in accord with projects and purchases included in this budget.

YEAS: Councilperson(s) _____

NAYS: Councilperson(s) _____

ABSENT: Councilperson(s) _____

The Resolution was adopted on this 12th day of May, 2014.

Karen A. Smith
City Clerk



May 12, 2014

The Honorable Mayor Cole and Members of the City Council
Bronson, Michigan

Dear Mayor Cole:

In 1934, the world was becoming grimmer. Unemployment was over 20% as the Great Depression marched onward. Nazism was growing in Europe. The dust bowl was beginning to destroy farm lands in the American west.

And yet in the midst of economic uncertainty, drought, and political crises abroad, the village trustees of a small community in Michigan believed brighter days were ahead for their settlement. On May 21, 1934 voters in the Village of Bronson agreed and by a vote of 161 to 100, they chose to incorporate Bronson as a home rule city. L. P. Hansen was the first person to hold the title of Mayor of the City of Bronson.

Today, 80 years on, uncertainty in foreign lands remains and economic conditions at home are in no way certain. The past year has had its periods of darkness and there is no guarantee of the future before us. When this City was incorporated, the dark clouds of World War II were on the horizon and the Great Depression would last another six years. Yet this City grew and prospered.

2014 may not be looked back upon as a momentous year. For our community, let history look back at us as ones who kept the course, looked ahead and planned for a better Bronson.

Madam Mayor, section 7.2 of the City Charter obligates me to present to you a recommended budget for the ensuing fiscal year. Herewith, I present you my recommendation.

In the coming year, we should continue to work toward making Bronson a good place to live, work, raise a family, and build a business. We look forward to the potential of adding to our recreational assets by acquiring the former Indiana Northeastern Railroad corridor through the City. We plan for future progress by taking the steps to prepare for development on City-owned lands.

Overall, the City's financial condition is stabilizing. This year's budget anticipates improved financial conditions in the Major and Local Streets Funds. These funds are primarily funded through Gas and Weight Tax revenue received from the State of Michigan. We anticipate federal funding will cover most of the cost to mill and resurface Matteson Street in 2016. While we have reduced costs to better align expenses with revenue, we do not have a margin to undertake major improvements but we are able to increase the money set aside for routine maintenance and repairs- a critical step in caring for our infrastructure.



We continue to plan our infrastructure needs across funds. Water lines, wastewater lines, and storm sewers should be planned in conjunction with street improvements. While we were deemed administratively complete for a \$1.9 million grant from MDEQ through the SAW program, the legislature has not funded the program sufficiently to cover our project. I am hopeful additional funding will be appropriated in the coming months.

While we have not received funding yet from the SAW Grant, the City has been applying for more grants and successfully receiving funding. We are currently working through the paperwork for \$30,000 from the USDA for vehicle purchases and more than \$400,000 from the Michigan Department of Treasury to develop and expand GIS services with other Branch County municipalities. Significant memorial contributions given in honor of former Mayor Rissman will also help with updating at Memorial Park.

Our local employers appear to be regaining strength and I am hopeful this trend continues. Our local workforce is stable but some employers are still in need of qualified, capable employees. While the City cannot change educational strategies or better prepare individuals for work, we can help build a livable community that encourages workers to live locally for the good jobs our employers provide.

Overall, I believe the budget I recommend to you plans for continued efficient operations for the City and takes important steps to plan for our future. It does not solve all problems but it does continue to provide high-quality local services at a reasonable price for our taxpayers and utility users.

As always, I am grateful for the work of all of our staff members who dedicate themselves to serving our public. As we all remember, this was a difficult winter but it did not stop our workers from plowing streets, checking on the elderly, or helpfully answering questions.

I look forward to working with the City Council to plan for the bright days ahead for this City and building on the legacy of those who took great strides for this City over the past 80 years.

Very truly yours,
THE CITY OF BRONSON



Mark L. Heydlauff, MPA
City Manager

City Council Goals & Objectives 2014

Goal: Business Retention and Attraction

-Continue strategy of focusing on current employers and businesses and working with them to see expansion

-Implement benchmarks of the Redevelopment Ready Communities approach and engage related MEDC resources

Goal: Enhance and Undertake Bronson “place-making” Activities

-Look for ways to implement the Walkability Study performed by MDOT in September 2013

-Continue working with and supporting the Downtown Development Authority

-Work with community partners (DDA, Chamber of Commerce, Polish Festival, etc.) and businesses to expand and better market downtown activities

August Memorial Park Concert Series

City Wide Garage Sales/US 12 Sales

Polish Festival

Farmer’s Market

Bronson Theater

Other new events

Goal: Infrastructure Improvements

-Work with DEQ programs surrounding the SAW Grant

-Continue collaboration with Kalamazoo Area Transportation Study and Branch County Road Commission for street improvement targets and work

-Plan for Matteson Street improvements in FY 2016

-Continue coordinated approach for infrastructure improvements

Goal: Optimize Organizational Efficiency

-Consider energy-efficiency projects in coordination with Michigan Gas Utilities and Consumers Energy to improve facility efficiency

-Work with Consumers Energy to perform streetlight audit and potential street-lighting improvements

-Better plan for equipment purchases and uses across departments

-Enhance information and outreach efforts using the City’s website and Facebook presence



Fiscal Year 2015 Budget

All Funds by Revenue vs. Expenditures

Fund	Gross Revenue	Operating Expenditures	Capital Depreciation	Gain (Loss)
General Fund	965,633	983,492	0	(17,859)
Fire Sinking Fund	25,065	15,566	0	9,499
Major Street Fund	127,014	125,913	0	1,101
Local Street Fund	90,719	88,573	0	2,146
Cemetery Fund- Operations	13,900	13,834	0	66
Cemetery Fund- Perpetual Care	600	0	0	600
Cemetery Fund- Redevelopment	1,520	0	0	1,520
1993 General Obligation Debt Service Fund	35,400	35,300	0	100
Water Fund	241,191	186,191	55,000	0
Wastewater Fund	426,466	336,466	90,000	0
Motor Pool Fund	155,721	91,294	64,000	427
Community Development Fund	5,450	1,000	0	4,450

As a City, the City of Bronson is obligated to collect taxes for all entities which levy a property tax. Even though all taxes are paid at City Hall, only a portion of that money ends up supporting City services. Some City services do not receive any tax revenue (like water and wastewater services). Other services (like streets and cemeteries) only rely on a small amount of tax revenue.

The charts below show where money from summer and winter tax bills is allocated. These are based on an owner-occupied home and are based on 2013 millage rates.

Figure A

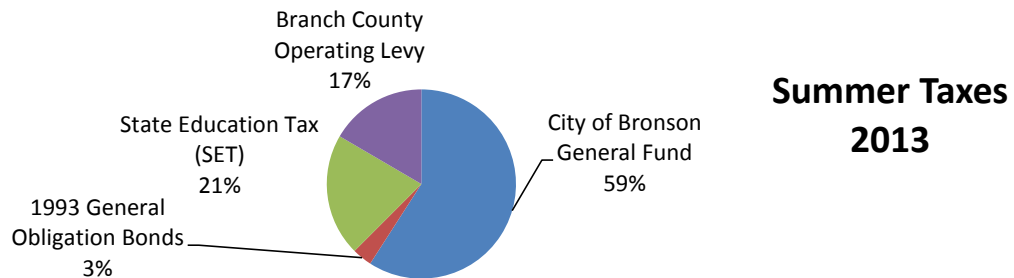
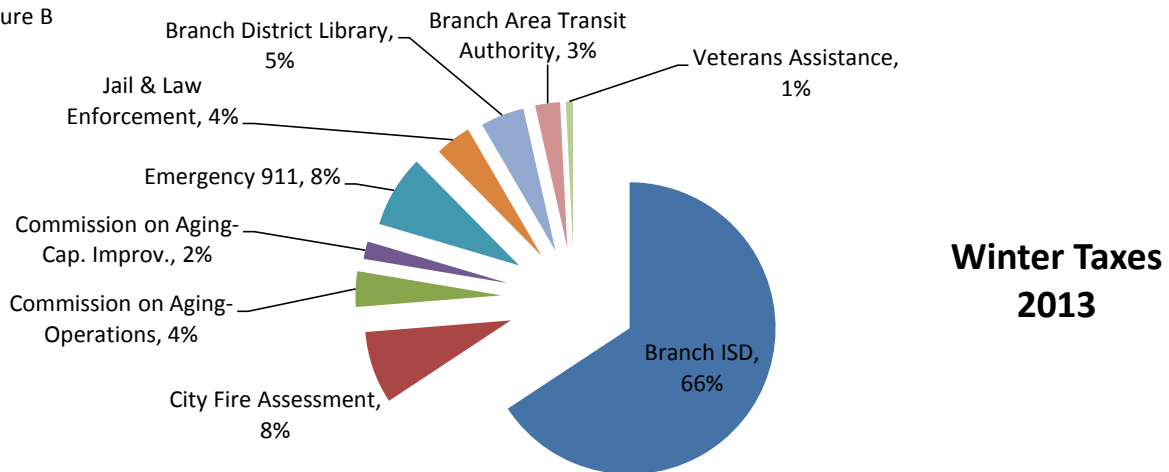


Figure B



Fiscal Year 2015 Budget

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
General Fund Summary	Actual	Actual	Budget	Projected	Proposed
Revenue					
Total Operating Revenue	993,363	980,873	966,324	969,966	965,633
Expenses					
Administration	210,706	176,354	202,446	220,511	204,392
Police Department	460,186	414,438	435,636	420,419	453,337
Fire Department	35,965	36,820	38,770	37,105	40,496
Department of Public Works	218,752	214,131	183,818	173,536	193,031
Parks & Recreation	70,681	47,642	54,844	49,271	54,486
Transfers to other Funds	43,362	79,244	81,000	69,000	37,750
Total Operating Expenses	1,039,652	968,629	996,514	969,842	983,492
Net of Revenue and Expenses	(46,289)	12,244	(30,190)	124	(17,859)
Net Fund Balance (Cash on Hand)	335,724	349,115	318,925	349,239	331,380
Fund Balance as Percent of Expenditures	32%	36%	32%	36%	34%

Figure C **Historic Trends for Revenues, Expenditures, and Fund Balance (1990-2015)**

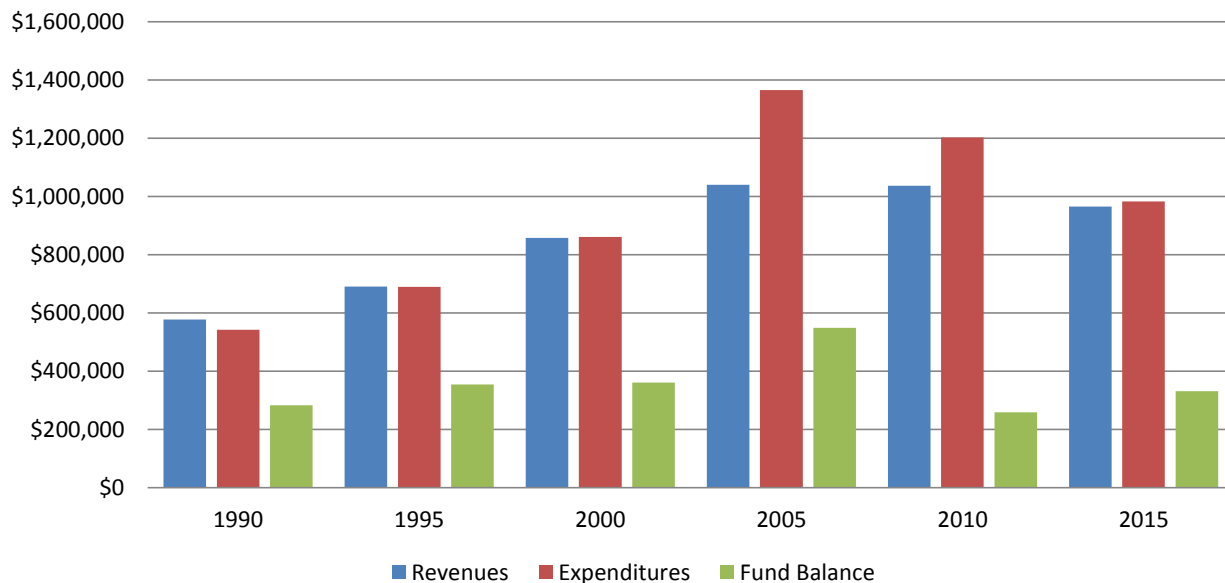


Figure D

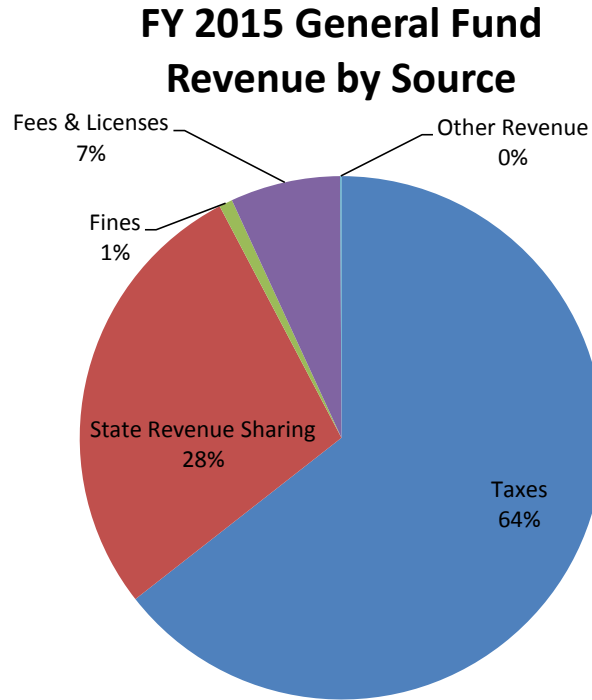
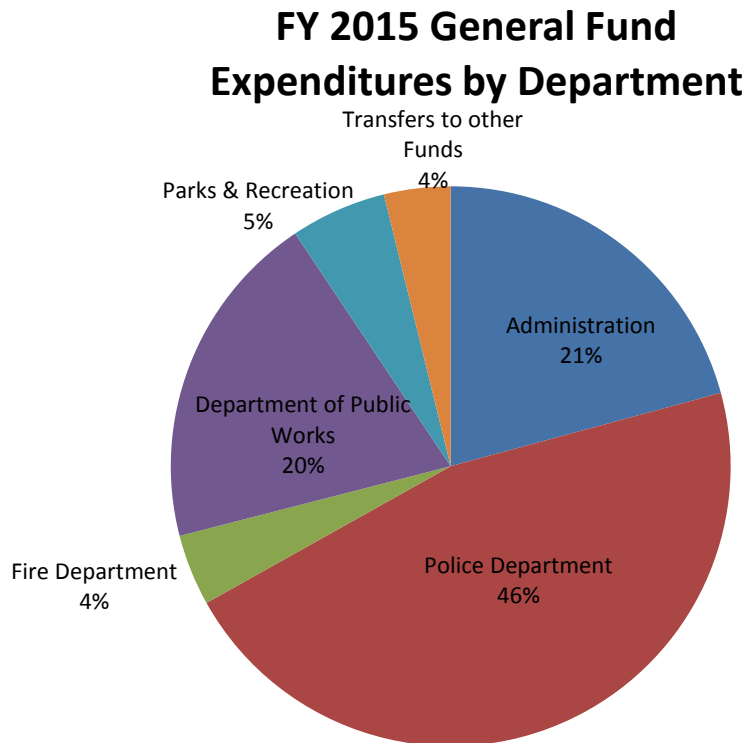


Figure E



Fiscal Year 2015 Budget

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
General Fund Revenue	Actual	Actual	Budget	Projected	Proposed
<i>Taxes</i>					
General Operating Levy	636,974	625,338	601,129	600,000	589,904
Tax Penalties	6,362	5,415	6,000	5,000	5,250
Delinquent Personal Property Tax	1,450	306	500	694	500
City IFT Real & Personal	452	7,558	16,095	17,796	14,342
Payment in Lieu of Tax (PILOT)	3,096	3,226	1,750	1,750	3,000
Tax Administration Fee	10,030	10,496	9,500	9,500	9,000
Trailer Park Tax	150	148	150	150	150
<i>Revenue Sharing</i>					
Constitutional Revenue Sharing	169,577	170,986	177,000	177,000	182,369
Economic Vitality Incentive Program (EVIP)	89,470	79,403	80,000	84,000	86,718
<i>Fines</i>					
District Court Fines	9,349	8,447	7,000	6,500	7,500
Ordinance Fines	660	500	500	300	500
<i>Fees & Leases</i>					
Franchise Fees	20,843	21,658	20,750	20,500	20,750
Licenses & Fees	3,109	2,307	2,000	2,803	2,250
Park Rental Fees	1,740	1,480	1,700	1,200	1,700
Agriculture Leases	13,125	13,200	13,000	13,000	13,000
Watertower Leases	16,392	28,074	28,000	28,000	28,000
<i>Other Revenue</i>					
Interest	1,415	785	1,250	675	700
Sale of Fund Assets	1,105	463	0	591	0
Miscellaneous Revenue	8,064	1,083	0	507	0
Total Operating Revenue	993,363	980,873	966,324	969,966	965,633
Restricted Revenue					
Police Training Fund (PA 302)	379	728	0	1,086	0
Police Salvage Fund	3,400	2,800	3,000	900	2,000
Total Restricted Revenue	3,779	3,528	3,000	1,986	2,000

Figure F

Historic Trend of Revenue Sharing and Tax Revenue 1990-Present



Fiscal Year 2015 Budget

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
Administration	Actual	Actual	Budget	Projected	Proposed
City Council Salaries	1,400	1,400	1,700	1,400	1,700
Wages & Benefits	118,902	85,890	100,746	103,574	102,142
Office Administration	15,409	10,512	11,650	11,438	13,950
Building Expense	1,410	1,833	1,950	1,180	1,450
Professional Services	35,603	34,092	36,350	34,180	36,700
Statutory Expenses	3,992	3,625	2,750	2,557	3,250
Professional Development & Travel	3,567	4,464	5,300	4,118	5,400
Utilities	3,367	4,157	3,800	3,400	4,100
Maintenance & Service Contracts	13,848	12,211	9,500	8,500	11,000
Memberships & Dues	4,561	4,644	5,200	5,052	5,700
Public Relations	1,487	2,953	2,500	3,700	4,000
Property & Liability Insurance	3,607	3,606	4,000	6,412	7,000
Miscellaneous Expenses	3,553	6,967	17,000	35,000	8,000
Administration Operating Expense Total	210,706	176,354	202,446	220,511	204,392



Mark L. Heydlauff
City Manager



Karen A. Smith
Clerk/Treasurer/Assessor



Lori Buys
Administrative Assistant



Election expenses are one aspect of the administration area. Costs for public notices, paying election workers, and maintain election equipment all are included in statutory expenses.

Administration also includes planning/zoning functions, Board of Review, record keeping, tax collection, and related services. City Hall maintenance and operation is also covered in this area. Professional services include the City Attorney, other legal fees, and consulting services.

Fiscal Year 2015 Budget

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
Police	Actual	Actual	Budget	Projected	Proposed
Wages & Benefits	374,257	334,472	362,661	355,728	389,931
Office Administration	4,729	2,960	6,250	4,389	7,750
Building Expense	1,589	1,521	7,275	6,545	3,350
Equipment & Supplies	1,970	282	4,000	3,554	3,800
Uniforms	6,941	4,926	3,250	2,200	3,250
Professional Development	4,513	2,373	6,400	2,575	6,400
Utilities	3,003	3,186	3,700	3,200	3,700
Maintenance & Service Contracts	389	454	1,000	800	1,000
Public Relations	0	0	500	0	500
Property & Liability Insurance	5,291	5,290	5,500	4,995	5,500
Miscellaneous Expenses	660	3,978	100	1,433	1,000
Vehicles	56,844	54,996	35,000	35,000	27,156
Police Operating Expense	460,186	414,438	435,636	420,419	453,337

Police Salvage Fund					
Salvage Revenue	3,400	2,800	3,000	900	2,000
Salvage Expenses	17,675	2,379	500	1,012	500
Net Fund Revenue	(14,275)	421	2,500	(112)	1,500

Net Salvage Fund Balance (Cash on Hand)	3,849	3,673	6,173	3,561	5,061
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The Police Salvage Fund is the largest of three restricted revenue sources tied to the Police Department. Revenue for this fund comes from salvage vehicle inspections we perform. Revenue for those inspections must be reverted back to equipment used to perform that service.

Other special funds include the Act 302 Police Training Fund from the state and the Seizure/Forfeiture Fund which we receive from money or property seized during certain drug arrests.

2013 Police Department Statistical Summary

Complaints	2,570
Service Calls	1,841
Assists to other Agencies	194
Accidents	41
Traffic Stops	787
Arrests	159



Chief
Steve Johnson



Deputy Chief
Brad McConn



Officer
Chip Hovarter



Officer
Scott



The Police Department also oversees our crossing guard program. Julie LaPratt helps students along Corey Street cross safety to and from Anderson School. Duane Washburn works the corner at Ruggles Street and US 12 while Betty Washburn assists the kids crossing at the intersection of Lincoln Street

Fiscal Year 2015 Budget

Fire Funds	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
Fire Operations Fund (101-335)	Actual	Actual	Budget	Projected	Proposed
Wages & Benefits	41,328	43,801	41,595	43,332	43,496
Utilities	4,631	4,981	5,000	3,900	5,200
Building Expense	3,109	2,426	3,525	2,336	4,200
Fire Association Charge-back	(13,659)	(14,944)	(12,000)	(13,000)	(13,000)
Property & Liability Insurance	556	556	650	537	600
Fire Fund Operation Total	35,965	36,820	38,770	37,105	40,496
Fire Sinking Fund (206)					
Revenue					
Fire Protection Equipment Special Assessment	0	27,061	25,936	24,000	25,065
General Fund Transfer	0	15,200	0	0	0
Interest	12	16	0	9	0
Total Revenue	12	42,277	25,936	24,009	25,065
Expense					
Transfer to General Fund	6,416	0	0	0	0
Loan Payment	0	33,710	20,000	28,617	15,566
Bond Interest	0	3,712	0	0	0
Total Expense	6,416	37,422	20,000	28,617	15,566
Net Fund Revenue	(6,404)	4,855	5,936	(4,608)	9,499
Net Fire Sinking Fund Balance (Cash on Hand)	720	5,574	11,510	966	10,465

The Bronson Rural Fire Association provides fire protection service for the City of Bronson and six neighboring townships. The City of Bronson owns two fire trucks, shares ownership on a rescue vehicle, and owns and maintains the Fire Station.

Fire Runs by Year

2011.....22

2012.....12

2013.....15

In 2013, fire damage cost City residents \$4,700 in building and content losses.



Fiscal Year 2015 Budget

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
Department of Public Works	Actual	Actual	Budget	Projected	Proposed
Wages & Benefits	133,611	145,415	109,218	94,451	98,199
Office & Building Expense	11,690	3,025	4,100	3,097	3,400
Utilities	6,437	7,241	5,950	6,300	6,200
Professional Development	60	125	600	328	600
Uniforms & Laundry	1,582	2,445	2,000	2,260	2,250
Equipment & Supplies	2,973	1,832	2,400	1,321	2,200
Street Lighting	48,189	43,762	48,000	48,000	49,000
City Trash & Public Recycling	1,233	1,399	4,500	5,000	5,500
Maintenance & Service Contracts	65	67	400	700	7,500
Miscellaneous	5,197	4,131	1,000	7,547	1,000
Property & Liability Insurance	2,937	2,937	3,400	2,782	3,200
Sidewalk Maintenance	3,002	0	500	0	4,000
Vehicles & Equipment	1,776	1,752	1,750	1,750	9,982
Total Department of Public Works	218,752	214,131	183,818	173,536	193,031



CJ Ransbottom
Crew Leader

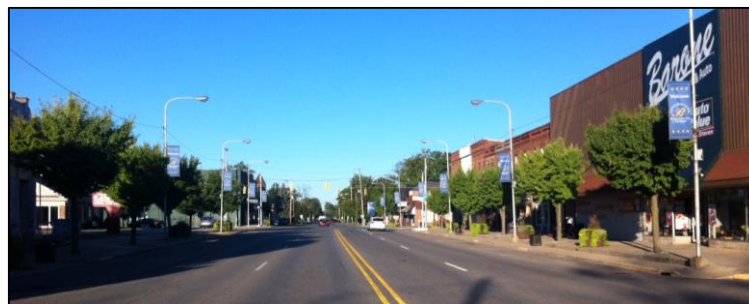


Phil Slisher
Laborer



Adam Rissman
Laborer

The Department of Public Works is responsible for day-to-day maintenance on all City infrastructure and buildings. They maintain four city parks, the cemetery, plow snow and repair 14 miles of streets, perform routine maintenance at six City buildings and a variety of other tasks. The department also pays for specialty contractors for various tasks. Costs for the department staff and equipment are split between various City funds (see Figure G on page 19 on how the staff time is used).



Fiscal Year 2015 Budget

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
Parks & Recreation	Actual	Actual	Budget	Projected	Proposed
Wages & Benefits	16,434	17,001	15,694	15,558	13,373
Building Maintenance	4,870	2,372	7,300	5,700	2,000
Landscape Maintenance	21,552	4,896	9,500	5,076	8,500
Recreation Programing	11,000	11,000	11,000	11,000	11,000
Utilities	4,680	5,734	5,200	4,500	5,400
Service Contracts	6,212	5,578	5,000	6,400	7,250
Property & Liability Insurance	581	581	650	537	650
Vehicles & Equipment	5,352	480	500	500	6,313
Total Parks & Recreation	70,681	47,642	54,844	49,271	54,486



The Community Garden at **Kiwanis Park** provides free garden space to area residents. Water and space is supplied by the City. Local volunteers organize the plots and help maintain the area. Over 20 people have plots in the garden and many of them also donate some of their produce to the Bronson Area Food Pantry.



Greenwald Park is the City's largest park facility and features Bronson's Backyard- a large, wooden play structure. Bronson's Backyard added purple rubber mulch in 2012. In the years ahead, the facility will need an update of the mulch and repairs on the structure and signage.



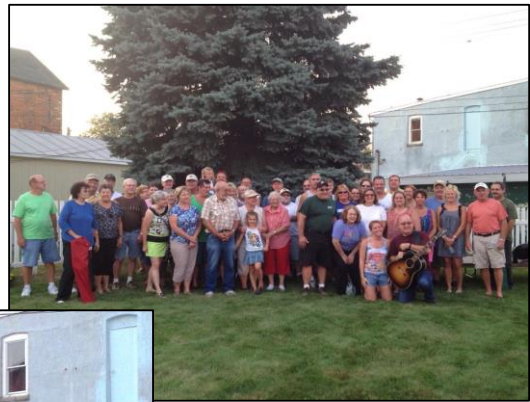
Fiscal Year 2015 Budget

Parks & Recreation	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Capital Improvement Plan	Budget	Projected	Projected	Projected	Projected
Memorial Park Improvements	8,000	5,000	1,000		
Greenwald Park Mulch Update		3,000			
Bronson's Backyard Repairs		2,000			
Douglas Park Building Updates			5,000		
Kiwanis Park Playground Enhancements			2,000	1,000	
Picnic Table Purchases			1,000	1,000	
Railroad Recreation Trail				7,000	7,000
Douglas Park Mulch Update					2,000
Kiwanis Park Bathroom Updates			5,000	2,000	
Total	8,000	10,000	14,000	11,000	9,000



Left: Eagle Scout Ruhl Cook led an effort last summer to update and paint playground equipment and install rubber mulch at **Douglas Park**. Cook's efforts were aided by the sponsorship of local businesses. Two new park benches were also installed in the play area.

Below: This August we will have our third annual Concerts in the Park series at **Memorial Park**. The concerts continue to be a popular event and draw area residents to downtown Bronson.



This document is made for planning purposes only and is intended to outline the projects that ought to be considered for future years. Needs and opportunities may alter the direction and timing of projects.

Fiscal Year 2015 Budget

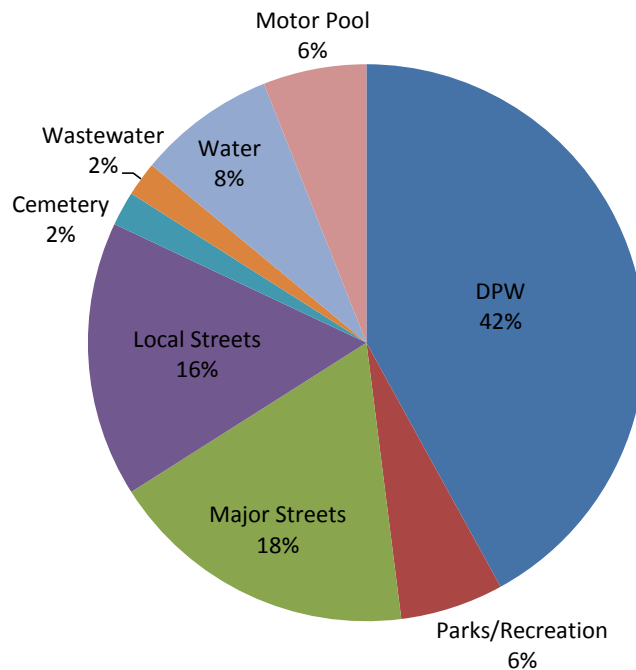
	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
General Fund Transfers	Actual	Actual	Budget	Projected	Proposed
To the Cemetery Fund	0	6,000	7,500	7,500	7,000
To the Fire Sinking Fund	(6,416)	15,200	0	0	0
To the Local Street Fund	46,000	43,000	49,000	45,000	26,000
To the Major Street Fund	0	10,000	20,000	12,000	0
Library Maintenance	3,778	5,044	4,500	4,500	4,750
Total Transfers	43,362	79,244	81,000	69,000	37,750

General Fund money may be transferred out to any City fund but money held by other City funds is generally restricted in how it may be transferred.

By court order from the 1940s, the City of Bronson and Bronson Township split in half the maintenance costs for the Bronson Library building. The building is owned by Bronson Township and most of the parking lot is owned by the City of Bronson. We work collaboratively with the Township and the Branch District Library to provide this service to our area.

Figure G

Department of Public Works Staff Time Use



The DPW staff work across most of the City's departments and we charge their labor costs accordingly. This chart shows the current three-year average for where they spend their time. The DPW portion covers broad tasks like leaf and brush collection, storm damage clean-up, preparing barricades for parades, and other tasks.

Fiscal Year 2015 Budget

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
Major Street Fund	Actual	Actual	Budget	Projected	Proposed
Gross Fund Revenue					
Michigan Gas & Weight Taxes (Act 51)	123,476	124,725	123,000	127,169	127,014
Interest	67	26	0	33	0
Transfer from General Fund	0	10,000	20,000	12,000	0
Miscellaneous Income	2,722	1,000	1,000	1,000	0
Total Fund Revenue	126,265	135,751	144,000	140,202	127,014
Debt Service					
Debt Service Payments and Fees	8,384	0	0	0	0
Summer Operations					
Wages & Benefits	37,842	36,672	36,606	37,283	28,412
Street Maintenance Supplies	2,025	4,118	10,500	7,588	18,500
Property & Liability Insurance	1,126	1,126	2,200	1,075	1,300
Curb, Gutter & Storm Sewer	0	1,752	500	0	0
Vehicles & Equipment	22,836	24,000	24,000	24,000	17,989
Total Summer Operations	63,829	67,668	73,806	69,946	66,200
Winter Operations					
Wages & Benefits	20,695	21,523	25,067	26,071	16,763
Street Maintenance Supplies	972	497	1,000	820	1,000
Road Salt	5,636	3,455	5,000	3,265	5,000
Vehicles & Equipment	17,004	18,000	18,000	18,000	16,950
Total Winter Operations	44,307	43,475	49,067	48,156	39,713
Transfer to Local Street Fund	22,000	20,000	21,000	10,000	20,000
Total of Operations, Debt Service & Transfer	138,520	131,143	143,873	128,102	125,913
Net Fund Revenue	(12,255)	4,608	127	12,100	1,101
Net Fund Balance (Cash on Hand)	32,997	37,597	37,724	49,697	50,798

Street funding in Michigan is derived from the Gas & Weight Tax. The City of Bronson receives an annual portion of this based on a formula established in Act 51 of 1951. This money is further divided between major and local street funds. General fund money be transferred to both funds but money cannot be transferred from either fund to other funds except that up to 25% of Major Street revenue can be transferred annually to the Local Street Fund.

This year's budget nearly doubles street repair funding for major streets. We also anticipate federal grant money to do a full mill and resurface of Matteson Street in FY 2016.



S. Matteson Street

Fiscal Year 2015 Budget

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
Local Street Fund	Actual	Actual	Budget	Projected	Proposed
Gross Fund Revenue					
Michigan Gas & Weight Taxes (Act 51)	43,433	43,834	43,000	44,775	44,719
Interest	24	17	0	7	0
Transfer from General Fund	46,000	43,000	49,000	45,000	26,000
Transfer from Major Street Fund	22,000	20,000	21,000	10,000	20,000
Miscellaneous Income	500	0	0	10,600	0
Total Fund Revenue	111,957	106,851	113,000	110,382	90,719
Debt Service					
Debt Service Payments and Fees	12,576	0	0	0	0
Summer Operations					
Wages & Benefits	38,237	35,364	34,238	35,051	25,119
Street Maintenance Supplies	873	649	10,500	6,000	10,000
Property & Liability Insurance	857	857	1,000	822	1,000
Curb, Gutter & Storm Sewer	0	339	500	0	0
Vehicles & Equipment	24,300	24,996	21,500	21,500	13,330
Total Summer Operations	64,267	62,205	67,738	63,373	49,449
Winter Operations					
Wages & Benefits	18,750	19,609	22,798	23,578	14,896
Street Maintenance Supplies	972	497	1,000	494	1,000
Road Salt	6,343	3,455	5,200	3,265	6,000
Vehicles & Equipment	17,736	18,996	16,500	16,500	17,229
Total Winter Operations	43,801	42,557	45,498	43,837	39,124
Total of Operations & Debt Service	120,644	104,762	113,236	107,210	88,573
Net Fund Revenue	(8,687)	2,089	(236)	3,172	2,146
Net Fund Balance (Cash on Hand)	12,136	14,222	13,986	17,394	19,540

Street Facts	
Miles of Major Streets	5.61
Miles of Local Streets	8.84
Tons of salt used in 2013/14	247
Cost per ton of salt	\$47
Cost of per ton of cold patch	\$60
Hours to plow entire city	7
Parking lots maintained	6

The Major Street system includes all or portions of the following streets: Albers; Mill; Industrial; Matteson; Grant; Union; Mowry; Corey; Wayne; Jackson; Fremont; Walker; Lincoln; and, Matilda. The rest of our streets are classified as local.

In 2014, the Kalamazoo Area Transportation Survey conducted an inspection of all City streets. In collaboration with them and the Branch County Road Commission, we will be developing a capital improvement plan for our major and local streets system.



Fiscal Year 2015 Budget

Cemetery Funds	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
Cemetery Operations Fund (209)	Actual	Actual	Budget	Projected	Proposed
Gross Revenue					
Operational Revenue	6,432	7,657	4,900	4,400	6,900
Transfer from General Fund	0	6,000	7,500	7,500	7,000
Transfer from Other Funds	4,000	0	0	0	0
Interest	34	15	25	7	0
Total Fund Revenue	10,466	13,672	12,425	11,907	13,900
Operational Costs					
Wages & Benefits	7,722	5,263	6,111	6,336	5,099
Landscaping & Grounds	3,216	1,021	3,500	(75)	250
Service Contracts	4,309	7,695	5,400	7,000	6,000
Publishing	0	48	75	75	75
Property & Liability Insurance	279	279	325	253	300
Buildings	0	0	2,200	2,100	0
Vehicles & Equipment	1,510	1,020	1,020	1,020	2,110
Total Operational Costs	17,036	15,326	18,631	16,709	13,834
Net Fund Revenue	(6,570)	(1,654)	(6,206)	(4,802)	66
Net Fund Balance (Cash on Hand)	7,999	6,345	139	1,543	1,609

Cemetery Statistics- Burials by Year

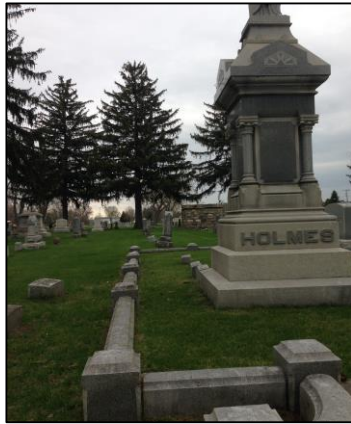
2011	1
2012	7
2013	10
2014 (ytd)	2

Based on the number of graves remaining unsold and the average burials per year, the cemetery has operational capacity for another 55 years.



Fiscal Year 2015 Budget

Cemetery Funds (continued)	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
Cemetery Perpetual Care Fund (211)	Actual	Actual	Budget	Projected	Proposed
Gross Revenue					
Lot sales	150	1,350	1,000	600	600
Interest	78	53	50	30	0
Total Fund Revenue	228	1,403	1,050	630	600
Perpetual Care Costs					
Transfer to Cemetery Operations	4,000	0	0	0	0
Net Fund Revenue	(3,772)	1,403	1,050	630	600
Net Fund Balance (Cash on Hand)	17,681	19,084	20,134	19,714	20,314



The Cemetery Perpetual Care Fund holds funds intended for long-term maintenance at the Cemetery. Historically this fund is used for special capital improvements or repairs at the Cemetery while day-to-day expenses are charged to the Cemetery Operations Fund.

This fund receives revenue from Lot Sales fees and interest income. Transfers are made to the Cemetery Operations fund when needed.

Cemetery Statistics-
Lots Remaining
 Full blocks of 5 lots remaining
 180
 Single graves remaining
 94
 Baby graves remaining
 51

Cemetery Redevelopment Fund (213)

Gross Revenue					
Agriculture Leases	1,425	2,850	1,425	1,425	1,520
Interest	22	8	25	7	0
Total Fund Revenue	1,447	2,858	1,450	1,432	1,520
Net Fund Balance (Cash on Hand)	7,826	10,684	12,134	12,116	13,636

The Cemetery Redevelopment Fund was established to cover expenses for the expansion of the Cemetery. In the late 1970s, the City purchased land near Ryan School as a future cemetery. Since that time, the land has been leased for farming and the annual lease payments are held in this account. Money in the account could be transferred for work related to a new cemetery or improvements at our existing cemetery.



Fiscal Year 2015 Budget

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
Water Fund	Actual	Actual	Budget	Projected	Proposed
Gross Revenue					
Service Charges	238,443	241,433	226,106	220,000	233,091
Disconnection Fees	3,320	2,493	2,800	2,000	2,000
Penalties	4,850	4,768	4,500	4,000	5,000
New Service Fees	715	265	100	0	100
Interest	540	2,849	1,010	1,255	1,000
Total Fund Revenue	247,868	251,808	234,516	227,255	241,191
Operational Expenses					
Wages & Benefits	97,840	114,039	116,816	121,072	98,060
Office & Printing	1,817	1,416	1,600	936	1,500
Professional Development	350	505	1,200	295	1,500
Tools, Chemicals, Supplies & Equipment	12,493	15,105	22,550	16,673	22,550
Buildings	1,249	360	1,250	0	500
Engineering/Consulting	3,975	0	2,000	0	2,500
Maintenance & Service Contracts	3,737	3,194	3,500	3,551	4,000
State Licenses	1,136	1,558	2,000	1,225	2,000
Miscellaneous	53	107	100	0	100
Property & Liability Insurance	2,136	2,136	2,500	2,023	2,500
Electricity	7,645	9,208	8,000	7,800	8,500
Water System Repair & Maintenance	19,002	2,942	15,000	5,000	15,000
Vehicles & Equipment	20,988	23,004	23,000	23,000	27,481
Total Operational Expenses	172,421	173,574	199,516	181,575	186,191
Funded Depreciation					
Capital Depreciation	61,951	59,238	35,000	58,800	55,000
Total Expenses & Depreciation	234,372	232,812	234,516	240,375	241,191
Net Fund Revenue	13,496	18,996	0	(13,120)	0
Net Fund Balance (Cash on Hand)	751,482	811,880	811,880	798,760	798,760

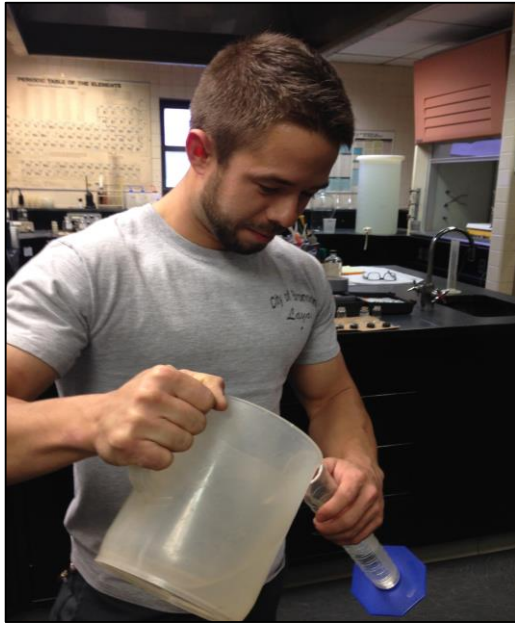
The City's Water System (like the Wastewater System) is classified as an enterprise fund and functions similar to a business. Fund revenue is generated from fees charged to water customers. Capital depreciation is set aside annually in the fund's Capital Replacement Fund. This money is used to replace capital assets used to operate the system- wells, water towers, pipes and valves.

The fund also pays for routine maintenance to the water system which includes hydrant flushing, customer connections/disconnections, and required quality testing.



Fiscal Year 2015 Budget

Water Fund	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Capital Improvement Plan	Budget	Projected	Projected	Projected	Projected
Install generator hook-up at Well #4	5,500				
Inspect & possibly repaint Water Tower interior		25,000			
New roof and siding for well houses			20,000		
Asphalt well house driveways				22,000	
Rehab well motors and pumps (#4 & #5)					45,000
Distribution system improvements as needed	30,000	30,000	30,000	30,000	30,000
Total	35,500	55,000	50,000	52,000	75,000



Layne Clark
Utilities Laborer

What's covered by a "water" bill?

A "water bill" actually covers costs for water and sewer service.

Ready-to-Serve Charge

There is a readiness to serve fee of \$12.55 per month for water service and \$26.30 per month for sewer service. These fees are charged regardless of whether any water is used and cover the fixed costs of having a home or building connected to our system.

Commodity Charge

Water use is metered and we charge \$1.30 per 1,000 gallons of water used. Sewer use is charged \$1.43 per 1,000 gallons of water used. These charges cover costs for the chemicals used to treat water and the expense of treating sewage.

Rates are reviewed annually to ensure adequate revenue

City water comes from two groundwater wells east of town. Each well is over 60 feet deep. System water pressure is maintained by a 200,000 gallon water tower on Union Street.

The Michigan Department of Environmental Quality and the United States Environmental Protection Agency require us to test our drinking water for a variety of potential contaminants and substances. In 2013, we did not have any violations for drinking water safety and we continue to maintain a very safe system.

Nearly 14 miles of pipes are used to distribute water throughout the City. In 2012, the City developed a plan to improve the water system. Some recommendations have already been accomplished, others- like the plan this year to install a generator connection at Well #4 are in progress. We also plan to make water main improvements as needed based on street and sewer work to maximize the value of digging in different areas.

This document is made for planning purposes only and is intended to outline the projects that ought to be considered for future years. Needs and opportunities may alter the direction and timing of projects.

Fiscal Year 2015 Budget

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
Wastewater Fund	Actual	Actual	Budget	Projected	Proposed
Gross Revenue					
Services Charges	342,541	346,537	396,073	390,000	415,441
Penalties	6,758	6,339	6,500	7,000	7,000
Industrial Pretreatment Program Fees	498	503	0	35	500
Interest	5,641	2,713	1,520	754	1,525
Miscellaneous	2,779	3,050	2,000	1,594	2,000
Total Fund Revenue	358,217	359,142	406,093	399,383	426,466
Operational Expenses					
Wages & Benefits	193,483	212,506	213,843	217,699	200,035
Office & Printing Costs	3,454	2,880	3,400	4,212	3,000
Tools, Chemicals, Supplies & Equipment	16,847	17,639	20,100	22,028	23,200
Professional Development	150	150	600	245	1,100
Building Maintenance	575	1,652	3,000	763	2,000
Utilities	36,027	39,624	35,000	35,500	39,000
Uniforms	325	259	400	425	500
Engineering/Consulting	0	0	2,000	5,000	3,500
Refuse/Hauling Contracts	11,057	13,026	13,000	13,000	15,000
Maintenance & Service Contracts	3,481	3,538	4,500	4,000	4,500
Industrial Pretreatment Program Expenses	538	1,480	1,000	800	1,000
State License Fees	3,151	3,126	3,500	3,220	3,500
Miscellaneous	595	997	750	654	750
Property & Liability Insurance	7,151	7,150	7,500	6,766	7,500
Sanitary Sewer System Maintenance	18,519	8,958	17,000	5,000	15,000
Vehicles & Equipment	9,744	7,500	7,500	7,500	16,882
Total Operational Expenses	305,097	320,485	333,093	326,812	336,466
Funded Depreciation					
Capital Depreciation	143,222	141,156	73,000	140,400	90,000
Total Expenses & Depreciation	448,319	461,641	406,093	467,212	426,466
Net Fund Revenue	(90,102)	(102,499)	0	(67,829)	0
Net Fund Balance (Cash on Hand)	722,317	719,866	719,866	652,037	652,037



The Wastewater Treatment Plant has a maximum capacity of 1.8 million gallons per day. During rainy spring weather, the plant routinely sees flows of around 1 million gallons per day while average operation is around 250,000 gallons per day.

Effluent from the plant is monitored for a variety of substances and testing is conducted pursuant to regulations set by the Michigan Department of Environmental Quality (MDEQ).

Fiscal Year 2015 Budget

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
1993 General Obligation Debt Service Fund	Actual	Actual	Budget	Projected	Proposed
Gross Revenue					
Tax Revenue	35,284	34,867	36,100	36,101	35,300
Interest	132	101	100	61	100
Total Fund Revenue	35,416	34,968	36,200	36,162	35,400
Debt Service	35,500	34,800	36,100	36,100	35,300
Net Fund Revenue	(84)	168	100	62	100
Net Fund Balance (Cash on Hand)	24,742	24,909	25,009	24,971	25,071

Wastewater Fund	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Capital Improvement Plan	Budget	Projected	Projected	Projected	Projected
Collection System Repairs	25,000	30,000	30,000	30,000	30,000
Digester Sludge Pump Replacement	9,000				
BOD Incubator Replacement	2,500				
Fecal Coliform Incubator Replacement		3,000			
10 UV Modules		25,000			
Rehab Oxidation Ditch Drive (as needed)			20,000	20,000	20,000
UV System Replacement				100,000	
Total	36,500	58,000	50,000	150,000	50,000

In 1993, voters approved a bond proposal to upgrade and expand the wastewater treatment plant and related infrastructure. Annually, a millage rate is calculated to raise revenue equal to the bond payment. The bonds will be fully paid in 2033.

Current capital needs for the wastewater system and plant are funded through the Wastewater Fund's Capital Replacement Fund. Depreciation is annually set aside to pay for future replacement costs.

In addition to the wastewater treatment plant, the City has two lift stations and roughly 14 miles of sewer mains to serve the City's needs.

Industrial Pretreatment Program (IPP) also occurs at one industrial customer based on their chemical use and processes.



Chuck Buckley
Utilities Director

Chuck Buckley supervises the Water & Wastewater Departments and has more than 30 years of experience with the City. He holds MDEQ licenses in water distribution, water treatment, and wastewater treatment.

This document is made for planning purposes only and is intended to outline the projects that ought to be considered for future years. Needs and opportunities may alter the direction and timing of projects.

Fiscal Year 2015 Budget

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
Motor Pool	Actual	Actual	Budget	Projected	Proposed
Gross Revenue					
From other Funds	178,392	174,744	148,770	148,770	155,421
Interest	670	724	300	406	300
Total Fund Revenue	179,062	175,468	149,070	149,176	155,721
Operational Expenses					
Wages & Benefits	20,931	16,683	17,159	18,057	12,794
Fuel	40,979	43,616	41,500	39,000	41,000
Machine & Equipment Supplies	2,549	2,975	3,000	1,000	3,000
Maintenance & Service Contracts	744	171	1,040	8	500
Fleet Insurance	8,901	8,900	9,200	8,410	9,000
Motor Vehicle Repairs	19,057	18,643	15,000	5,000	15,000
Equipment Repairs	8,242	10,399	10,000	8,720	10,000
Total Operational Expenses	101,403	101,387	96,899	80,195	91,294
Funded Depreciation					
Capital Depreciation	51,205	47,405	53,000	38,000	64,000
Total of Expenses & Depreciation	152,608	148,792	149,899	118,195	155,294
Net Fund Revenue	26,454	26,676	(829)	30,981	427
Net Fund Balance (Cash on Hand)	210,804	282,730	281,901	313,711	134,138

The Motor Pool Fund is an internal service fund that collects vehicle and equipment expenses from other funds and aggregates costs for operating, maintaining, and insuring our vehicle fleet. Depreciation is set aside annually and is reserved in a Capital Replacement Fund (held as part of the fund balance). As vehicles are need according to our replacement plan, purchases are made using the Capital Replacement Fund.

Motor Pool	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Capital Improvement Plan	Budget	Projected	Projected	Projected	Projected
1993 GMC Dumptruck (DPW)- replace	135,000				
2008 Chevrolet Tahoe (Police)- replace	42,000				
2009 Chevrolet Tahoe (Police)- replace		44,000			
2002 Chevrolet Pickup (WW)- replace		28,000			
2000 GMC Utility Truck (Water)- replace			28,000		
2003 GMC Small Dumptruck (DPW)- replace				40,000	
Total	177,000	72,000	28,000	40,000	0

This projection is based on replacing the DPW pickup with the 2008 Tahoe. Depending on how this arrangement meets our needs, we may use the old police vehicles in this way for a while. We attempt to run our vehicles as long as makes economic sense so purchases might be stretched longer than outlined here or may need to be made sooner.

In the upcoming fiscal year, I plan to add a part-time mechanic to help maintain our overall fleet. This would replace some work done by outside contractors and most of the motor pool maintenance conducted by our staff.



Fiscal Year 2015 Budget

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
Community Development Fund	Actual	Actual	Budget	Projected	Proposed
Gross Revenue					
MSCP Project Loan Payments	11,355	8,651	5,400	3,800	5,400
Interest	38	45	25	31	50
Total Revenue	11,393	8,696	5,425	3,831	5,450
Total Expenses					
Rehabilitation Projects	8,270	4,015	1,000	0	1,000
Net Fund Revenue	3,123	4,681	4,425	3,831	4,450
Net Fund Balance (Cash on Hand)	11,439	19,242	23,667	23,073	27,523

This fund is a community revolving loan fund. Loans are typically made to homeowners who live in their home for durable improvements. Improvement projects have included vinyl siding, roofing, window replacement, and heating/cooling replacement. Default on the loans constitutes a lien on the property and there is no interest for the loan. Payments are affordable and intended to improve the housing stock of the City. Loans with a term of one year can also be used to pay costs for replacing sidewalks.

More information on the loan program can be obtained by calling City Hall, 517-369-7334. Loan approval is made by the Bronson Housing Commission.



The Bronson Flower Garden Contest has proved to be a good way to engage residents and encourage them to improve the visual appeal of their homes. These homes are past participants in the contest.

