

REVENUES						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-000-401.000	Current Property Taxes	1,411,777	1,385,557	1,416,595	1,482,320	1,466,728
101-000-403.000	Police & Fire Taxes	1,158,968	1,165,485	1,208,584	1,161,177	1,249,480
101-000-407.000	Property Tax Collection Fees	168,793	173,863	167,000	25,823	175,533
101-000-423.000	Trailer Taxes		3,571	3,168	1,409	3,168
101-000-445.000	Interest on Taxes	2,970	581	1,500		1,500
101-000-476.000	Franchise Fees	52,249	52,670	50,000	44,164	50,000
101-000-478.000	Payment in Lieu of Taxes	9,312		3,000		3,000
101-000-539.000	STATE GRANTS	1,992	6,655	2,000		2,000
101-000-573.000	Liquor License Fees	7,054	7,698	2,500		2,500
101-000-574.000	State Sales Tax - Statutory	30,695	35,402	40,112	6,684	40,085
101-000-576.000	State Sales Tax - Constitution	891,205	955,270	939,469	156,784	983,313
101-000-577.000	METRO ACT REVENUE	12,378	12,050	12,000	11,955	12,000
101-000-580.000	Contributions from Local Units	45,800	46,144	46,000		46,000
101-000-585.000	ORGANIZATION/FOUNDATION GRANTS	55,000	5,000			7,500
101-000-608.000	Court Fees	37,356	33,974	35,000	15,440	30,000
101-000-609.000	Police Report Fees	1,455	1,300	1,000	821	1,000
101-000-610.000	SEXUAL OFFENDER ,REG, FEES,	328	280	200	220	200
101-000-612.000	Fingerprinting Service Fees	710	1,310	500	200	500
101-000-613.000	Fire Report Fees				10	-
101-000-617.000	Administration Charges - Sewer	40,000	45,000	45,000		45,000
101-000-618.000	Administration Charges - Water	6,000	6,000	6,000		6,000
101-000-619.000	OTHER FEES	437	264	250	43	250
101-000-644.000	Sales	108,412	6,685		5,725	-
101-000-651.000	Parks and Recreation Charges	24,008	19,038	20,000	7,248	17,892
101-000-665.000	Interest	50,181	33,863	67,000	14,435	60,000
101-000-667.000	RENT	49,066	51,817	50,600	24,700	50,600
101-000-667.002	BCC RENT	5,595	6,930	3,000	3,150	4,000
101-000-667.003	WISWASSER PAVILION RENT	1,580	1,790	1,500	1,310	1,500
101-000-667.004	GAZEBO RENT	(30)	105			-
101-000-667.005	SOCCER PAVILION		50			-
101-000-671.000	Other Revenue	2,153	12,471	2,000	801	1,500

REVENUES

Adopted
12/3/2018

101-000-672.000	Reimbursements - Housing Comm.	564		500	513	500
101-000-673.000	SPECIAL ASSESSMENTS		219	1,000		1,000
101-000-674.000	DONATIONS	200	300			-
101-000-674.751	PARKS AND REC DONATIONS	278	727		239	-
101-000-676.000	Reimbursements - Other	28,587	32,987	28,723	11,715	36,622
101-000-687.000	Refunds and Rebates	22,788	94,257	22,298	38,568	-
101-000-691.000	Operating Transfers In	7,500	10,000	10,000		10,000
	TOTAL REVENUES	4,235,361	4,209,313	4,186,499	3,015,454	4,309,371

NOTES:

401 - Calculated at \$1,531,728 less 425 payment Bath to DeWitt (\$65,000)

423 - \$0.50 per occupied lot per month

539 - DEQ Scrap Tire Clean Up Grant

574 - Michigan Department of Treasury estimate

576 - Michigan Department of Treasury estimate

580 - East Lansing 425 payment to Bath

608 - ParPlan Grant Application \$5,000 for police camera; MCACA grant application \$2,500 for mural

617 - From Sewer Fund to offset office support

618 - From Water Fund to offset office support

651 - Based on registration fees for recreation programs

672 - balances with 101-101-716

673 - Collections for mowing enforcement, balances with 101-140-959

676 - DeWitt payment for Ordinance Compliance Officer, estimate 20 hours/week plus half of dues and training

691 - From Cemetery Fund to offset office and mowing/maintenance support

PLANNING:

401 - Estimate 2% growth per year

403 - Estimate 2% growth per year

EXPENSES		2016	2017	2018	6/30/2018	2019
DEPARTMENT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
101	Township Board	177,588	155,345	167,266	133,039	170,392
140	Ordinance Compliance	83,662	86,345	91,218	52,206	84,302
171	Supervisor	14,421	16,218	20,270	9,784	20,713
172	Superintendent	110,069	110,895	122,790	59,879	123,770
191	Elections	28,382	14,976	42,985	2,668	10,200
209	Assessor	109,706	103,416	149,037	59,798	155,025
210	Legal Services	21,976	24,504	23,000	8,184	22,000
215	Clerk	172,097	168,853	175,649	92,700	182,481
220	Engineering	2,602	921	4,000	0	4,000
227	Administrative Services	83,701	71,395	81,455	39,014	84,397
247	Board of Review	1,286	1,437	2,615	1,432	3,115
253	Treasurer	183,670	195,319	212,784	100,906	222,718
258	Computer Services	117,331	118,674	106,180	48,038	120,489
265	Building & Grounds	100,216	92,774	136,100	32,317	153,200
301	Police Department	1,302,243	1,341,601	1,470,207	659,786	1,490,912
336	Fire Department	647,826	456,677	462,506	145,819	690,077
441	Department of Public Works	716,364	623,197	706,522	208,422	757,532
670	Social Services	3,376	5,562	6,170	2,500	6,170
751	Parks & Recreation	80,973	67,512	79,665	27,582	97,459
906	Debt Service	39,651	0	0	0	0
996	Operating Transfers Out	555,673	209,132	152,012	0	163,464
	TOTAL GENERAL FUND	4,552,813	3,864,753	4,212,431	1,684,074	4,562,416

Dept 101 - Township Board						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-101-702.000	Salaries	10,917	18,000	18,360	9,180	18,819
101-101-704.000	Staff salaries	12,870	10,055	13,000		13,000
101-101-714.000	Benefits	5,215	6,400	5,291	3,180	5,334
101-101-716.000	Benefits - Housing Commission	564	471	500	260	500
101-101-802.000	Insurance and Bonds	113,035	99,056	106,461	103,382	108,711
101-101-860.000	Mileage Reimbursement			1,000		1,000
101-101-940.000	Rentals	8,640	8,640	8,640	4,320	8,640
101-101-955.000	Miscellaneous	1,081	550		129	-
101-101-956.000	Community Promotion	17,918	3,802	4,500	3,324	4,600
101-101-957.000	Dues and Memberships	5,444	8,260	5,514	8,544	5,788
101-101-960.000	Education and Training	1,904	111	4,000	720	4,000
	TOTAL EXPENSES	177,588	155,345	167,266	133,039	170,392

NOTES:

702 - Trustee salary set by BOT resolution 12/4/2017, increase 2.5%

704 - Committee stipends

716 - This is reimbursed by Housing Commission

802 - Estimate \$68,711 property & liability; \$40,000 workers compensation insurance

956 - CCEA \$2500, music licenses \$1300, entrepreneurial communities \$300, committee/employee appreciation \$500

957 - Michigan Townships Association

960 - Estimate \$1000 per Trustee

Dept 140 - Ordinance Compliance						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-140-702.000	Salaries	48,397	49,217	50,027	28,843	53,300
101-140-714.000	Benefits	28,382	28,962	30,221	15,693	18,592
101-140-727.000	Office Supplies	34	34	100	97	200
101-140-801.000	Contractual & Professional Ser	5,228	6,318	7,500	6,908	9,000
101-140-860.000	Mileage Reimbursement	131	86	200		200
101-140-921.000	Telephone	700	698	720	350	360
101-140-955.000	Miscellaneous			100		100
101-140-957.000	Dues and Memberships		352	350	235	350
101-140-959.000	MOWING/ENFORCEMENT	300	435	1,000		1,000
101-140-960.000	Education and Training	490	243	1,000	80	1,200
	TOTAL EXPENSES	83,662	86,345	91,218	52,206	84,302

NOTES:

702 - increase 2.5%

714 - 7.8% increase in health insurance premium

Dept 171 - Supervisor						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-171-702.000	Salaries	11,450	15,000	15,300	7,650	15,683
101-171-714.000	Benefits	1,958	1,148	3,020	2,115	3,080
101-171-727.000	Office Supplies	7	70	100	19	100
101-171-860.000	Mileage Reimbursement	639		500		500
101-171-955.000	Miscellaneous	49		100		100
101-171-957.000	Dues and Memberships	150		250		250
101-171-960.000	Education and Training	168		1,000		1,000
	TOTAL EXPENSES	14,421	16,218	20,270	9,784	20,713

NOTES:

702 - Supervisor salary set by BOT resolution 12/4/2017, increase 2.5%

957 - Michigan Association of Township Supervisors

Dept 172 - Superintendent						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-172-702.000	Salaries	86,258	88,277	91,461	47,383	93,290
101-172-714.000	Benefits	21,036	20,376	27,469	11,211	27,070
101-172-728.000	Operating Supplies	46	57		57	-
101-172-805.000	HIRING EXPENSES	533	760	1,000	99	500
101-172-860.000	Mileage Reimbursement	238		500	83	500
101-172-921.000	Telephone	741	727	750	366	750
101-172-957.000	Dues and Memberships	110	135	110	160	160
101-172-960.000	Education and Training	1,107	563	1,500	520	1,500
	TOTAL EXPENSES	110,069	110,895	122,790	59,879	123,770

NOTES:

702 - Per contract: Jan 1 lump payment in lieu of 5 days vacation, May 1 salary increase

714 - 7.8% increase in health insurance premium

805 - Help wanted advertisements

957 - Michigan Municipal Executives, Emerging Local Government Leaders

Dept 191 - Elections						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-191-702.000	Salaries	14,817	6,877	17,000	116	7,000
101-191-727.000	Office Supplies	214	194	300		300
101-191-728.000	Operating Supplies	8,732	4,662	18,685	1,474	1,500
101-191-860.000	Mileage Reimbursement	610		1,000	138	-
101-191-900.000	Printing and Publishing		422	2,000		500
101-191-901.000	Postage	2,635	2,021	2,800	140	500
101-191-933.000	Repair and Maintenace - Equip	174				
101-191-940.000	Rentals	1,200	800	1,200	800	400
	TOTAL EXPENSES	28,382	14,976	42,985	2,668	10,200

NOTES:

PLANNING:

702 - election year in 2020

Dept 209 - Assessor						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-209-702.000	Salaries	62,300	63,066	67,870	32,407	69,550
101-209-703.000	TEMPORARY SALARIES	2,100	7,383	15,382	8,078	18,919
101-209-714.000	Benefits	20,068	18,270	22,585	10,905	22,956
101-209-727.000	Office Supplies	566	200	400	270	400
101-209-801.000	Contractual & Professional Ser	20,735	7,476	35,000	4,749	35,000
101-209-860.000	Mileage Reimbursement			100		100
101-209-900.000	Printing and Publishing	171	1,696	600	468	600
101-209-901.000	Postage	7	2,752	2,000	1,901	2,200
101-209-955.000	Miscellaneous	170	2,558	600		600
101-209-957.000	Dues and Memberships	992	(1,792)	1,000	550	1,200
101-209-960.000	Education and Training	2,597	1,807	3,500	470	3,500
	TOTAL EXPENSES	109,706	103,416	149,037	59,798	155,025

NOTES:

702 - increase 2.5%

703 - increase to 24 hours/week, increase 2.5%

714 - 7.8% increase in health insurance premium

PLANNING:

801 - Michigan Tax Tribunals expected to go across two years.

Both Full Tribunal's have been disposed. No new fillings for 2018 to date (8/16/2018)

Dept 210 - Legal Services						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-210-801.000	Contractual & Professional Ser	21,976	24,504	23,000	8,184	22,000
	TOTAL EXPENSES	21,976	24,504	23,000	8,184	22,000

NOTES:

Dept 215 - Clerk						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-215-702.000	Salaries	62,421	58,923	62,559	32,021	64,123
101-215-704.000	Staff salaries	41,848	42,971	42,743	21,495	43,821
101-215-714.000	Benefits	57,044	59,930	60,097	35,658	61,587
101-215-727.000	Office Supplies	25	424	500	70	500
101-215-728.000	Operating Supplies	112	292	500	235	500
101-215-860.000	Mileage Reimbursement	68	42	100		250
101-215-900.000	Printing and Publishing	10,338	6,136	8,000	2,344	8,000
101-215-955.000	Miscellaneous	40				
101-215-957.000	Dues and Memberships	120	135	150	120	200
101-215-960.000	Education and Training	81		1,000	757	3,500
	TOTAL EXPENSES	172,097	168,853	175,649	92,700	182,481

NOTES:

702 - Clerk salary set by BOT resolution 12/4/2017, budget 2.5% increase

704 - 2.5% increase

714 - 7.8% increase in health insurance premium

900 - meeting synopsis

957 - Michigan Association of Municipal Clerks

960 - increase to send Deputy Clerk to MAMC Clerks Institute

Dept 220 - Engineering						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-220-801.000	Contractual & Professional Ser	2,602	921	4,000		4,000
	TOTAL EXPENSES	2,602	921	4,000	0	4,000

NOTES:

801 - General meeting attendance every other month, minor miscellaneous engineering

Dept 227 - Administrative Services						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-227-702.000	Salaries	47,287	48,090	48,886	25,019	51,386
101-227-714.000	Benefits	25,444	18,234	21,269	9,940	21,711
101-227-727.000	OFFICE SUPPLIES	59	163	250	66	250
101-227-728.000	OPERATING SUPPLIES	30		250	124	250
101-227-860.000	Mileage Reimbursement			100		100
101-227-900.000	Printing and Publishing	10,881	4,908	10,200	3,865	10,200
101-227-960.000	Education and Training			500		500
	TOTAL EXPENSES	83,701	71,395	81,455	39,014	84,397

NOTES:

702 - \$2,500 increase

714 - 7.8% increase in health insurance premium

900 - 2 newsletters \$3600 each (print & postage), 2 tax bill inserts \$500 each (print), 4 sewer bill inserts \$500 each (print)

Dept 247 - Board of Review						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-247-702.000	Salaries	992	1,148	1,500	704	1,500
101-247-714.000	Benefits	76	88	115	54	115
101-247-860.000	Mileage Reimbursement		21	100		100
101-247-900.000	Printing & Publishing					500
101-247-955.000	Miscellaneous	218	180	300	674	300
101-247-960.000	Education and Training			600		600
	TOTAL EXPENSES	1,286	1,437	2,615	1,432	3,115

NOTES:

900 - new code for publishing of BOR schedule

Dept 253 - Treasurer						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-253-702.000	Salaries	61,609	59,418	62,559	32,021	64,123
101-253-703.000	Temporary Salaries	10,537				-
101-253-704.000	Staff salaries	29,825	41,565	41,858	21,211	42,910
101-253-714.000	Benefits	29,742	36,648	46,667	19,799	47,860
101-253-727.000	Office Supplies	270	148	350	128	375
101-253-728.000	Operating Supplies	807	1,062	600	(373)	700
101-253-801.000	Contractual & Professional Ser	33,768	36,796	30,000	23,264	40,100
101-253-860.000	Mileage Reimbursement			250	66	250
101-253-900.000	Printing and Publishing	1,418	512	2,500		2,750
101-253-901.000	Postage	3,756	4,348	3,500	1,475	3,650
101-253-955.000	Miscellaneous		2,714	500	219	500
101-253-958.000	BANK TRANSACTION FEES	3,709	2,871	1,000	1,652	3,000
101-253-960.000	Education and Training	689	193	2,000		1,500
101-253-965.000	PRIOR PERIOD ADJUSTMENT	7,540	9,044	21,000	1,444	15,000
	TOTAL EXPENSES	183,670	195,319	212,784	100,906	222,718

NOTES:

702 - Treasurer salary set by BOT resolution 12/4/2017, increase 2.5%

704 - increase 2.5%

714 - 7.8% increase in health insurance premium

728 - check stock (except payroll)

801 - financial audit \$9,100, accounting support \$24,000, and year end financials \$7,000

900 - tax bill mailing

901 - tax bill mailing

965 - refund collected taxes from past years plus interest, several pending Tax Tribunals

Dept 258 - Computer Services						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-258-801.000	Contractual & Professional Ser	45,829	45,779	44,000	22,698	45,200
101-258-933.000	Repair and Maintenace - Equip	20,305	35,561	19,425	4,191	27,500
101-258-957.000	Dues and Memberships	51,197	37,334	42,755	21,149	47,789
	TOTAL EXPENSES	117,331	118,674	106,180	48,038	120,489

NOTES:

801 - monthly contract \$2500, managed servers \$7200, managed workstations \$8000

933 - Replacement schedule \$26,500, miscellaneous \$1000

957 - Software licenses (all departments)

957 - new: Pivot Point (assessing), Guardian (human resources tracking), update Municode (online)

PLANNING:

933 - Replacement schedule

957 - BS&A Planning, Zoning and Engineering (PZE Module) \$4,890 for implementation and training

Dept 265 - Buildings & Grounds						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-265-727.000	Office Supplies	1,753	1,605	2,000	1,169	2,000
101-265-728.000	Operating Supplies	15,813	7,953	10,000	1,313	10,000
101-265-801.000	Contractual & Professional Ser	2,300	1,200	1,200		1,200
101-265-861.000	GASOLINE/FUEL	4,659	4,623	6,000	2,585	6,000
101-265-900.000	Printing and Publishing	23	306	4,000	2,095	4,000
101-265-901.000	Postage	3,786	5,337	6,000	1,779	6,000
101-265-920.000	Utilities	36,885	32,418	36,400	16,017	36,000
101-265-921.000	Telephone	13,000	14,000	15,000	6,976	15,000
101-265-933.000	Repair and Maintenance - Equip	120	571	2,500		2,500
101-265-935.000	Repair and Maintenance - Other	6,626	2,756	2,500	505	3,000
101-265-955.000	Miscellaneous		19	500		500
101-265-957.000	Dues and Memberships	701	45			-
101-265-972.000	Building Improvements		11,441		(122)	17,000
101-265-974.000	Land Improvements	14,400	10,500	50,000		50,000
101-265-977.000	EQUIPMENT PURCHASE	150				-
	TOTAL EXPENSES	100,216	92,774	136,100	32,317	153,200

NOTES:

- 801 - emergency generator agreement
- 900 - printing and copies @ 0.7 cents per black & white and 4.9 cents per color
- 901 - postage machine rental, PO box rental, postage, envelopes
- 972 - reroof Police Department \$12,000, misc deferred maintenance \$5,000
- 974 - parking lot repair at Fire Hall (year 2)

PLANNING:

- 974 - parking lots \$50,000 per year over 5 years

Dept 301 - Police		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
101-301-702.000	Salaries	725,909	717,518	812,884	370,366	798,208
101-301-703.000	PART TIME SALARIES	4,484	5,215	10,512	3,618	10,512
101-301-704.000	Staff salaries	42,569	44,504	43,917	22,475	45,760
101-301-705.000	Salary - Chief	70,745	137,859	80,224	46,172	82,982
101-301-708.000	OVERTIME	41,611	30,049	27,547	8,549	27,586
101-301-714.000	Benefits	322,228	306,708	355,808	160,345	356,764
101-301-727.000	Office Supplies	1,759	1,459	2,600	986	2,600
101-301-728.000	Operating Supplies	4,463	9,606	7,500	748	7,500
101-301-730.000	Uniforms	6,257	6,540	11,000	4,788	9,000
101-301-787.000	CONTRIBUTIONS TO OTHER AGENCIES		2,000	2,000	2,000	2,000
101-301-835.000	Medical Evidence Exams		295	1,000	36	1,000
101-301-860.000	Mileage Reimbursement		39	300	138	300
101-301-861.000	GASOLINE/FUEL	24,645	27,454	29,000	14,390	30,000
101-301-900.000	Printing and Publishing	901	1,001	1,500		1,500
101-301-921.000	Telephone	5,356	5,069	5,800	3,630	7,000
101-301-922.000	Communications	7,397	8,197	7,500	2,688	8,200
101-301-930.000	REPAIR AND MAINTENANCE - VEHIC	10,941	16,324	17,665	13,862	17,000
101-301-935.000	Repair and Maintenance - Other	3,050	3,953	3,000	786	12,000
101-301-955.000	Miscellaneous	2,007	2,931	3,000	763	3,000
101-301-960.000	Education and Training	9,444	6,452	8,000	1,534	10,000
101-301-977.000	EQUIPMENT PURCHASE	18,477	8,428	11,450	1,682	17,000
101-301-978.000	Vehicle Replacement			28,000	230	41,000
	TOTAL EXPENSES	1,302,243	1,341,601	1,470,207	659,786	1,490,912

NOTES:

702 - per collective bargaining agreements

704 - increase to \$22/hour

705 - per contract

714 - 7.8% increase in health insurance premium

922- increase for actual costs from 2017

935- Added \$9,000 to replace air conditioning units for building

960- Allow more Officer training and purchase new targets and simunition ammo for firearms training

921- \$6,500 actual monthly charges, \$500 to replace phones as necessary

977- Replace car cameras and body cams current cost estimates as of 7/18, apply for \$5,000 ParPlan grant to offset cost

978- 2019 Police tahoe pursuit 4x4 with change over cost

PLANNING:

702 - COPS Grant was not awarded 11/27/2017, may consider re-apply in future

730 - Long term replace Bullet proof vests; grant may reduce by \$4,000

978 - Tahoe replacement schedule (2019-2022)

Dept 336 - Fire						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-336-702.000	Salaries	102,663	110,714	169,998	51,559	176,881
101-336-705.000	Salary - Chief	60,866	62,124	63,628	31,216	63,934
101-336-709.000	Officer's Pay	15,817	16,500	16,500	6,250	16,500
101-336-714.000	Benefits	37,996	34,353	39,730	19,477	41,812
101-336-727.000	Office Supplies	1,788	1,199	1,000	311	1,000
101-336-728.000	Operating Supplies	6,969	6,245	15,000	1,872	15,000
101-336-730.000	Uniforms	5,869	3,970	4,000	964	4,000
101-336-805.000	HIRING EXPENSES	2,134	766	1,000		1,500
101-336-860.000	Mileage Reimbursement	291	860	900		1,050
101-336-861.000	GASOLINE/FUEL	5,433	5,897	6,000	2,212	6,200
101-336-900.000	Printing and Publishing	80	231	1,000		1,000
101-336-920.000	Utilities	13,348	19,024	13,200	10,227	21,000
101-336-921.000	Telephone	3,594	4,138	5,000	2,627	5,900
101-336-922.000	Communications	15,460	26,691	8,650	4,021	18,500
101-336-930.000	REPAIR AND MAINTENANCE - VEHIC	25,482	26,755	29,250	2,731	28,750
101-336-932.000	BUILDING REPAIR	17,686	4,730	8,000		7,500
101-336-933.000	Repair and Maintenace - Equip	26,089	3,903	12,650	3,591	12,800
101-336-935.000	Repair and Maintenance - Other	5,496	3,142	5,000	34	5,000
101-336-955.000	Miscellaneous	232	2,713	5,000	663	5,000
101-336-957.000	Dues and Memberships	1,035	585	750	160	750
101-336-960.000	Education and Training	10,485	16,192	16,500	6,036	16,500
101-336-972.000	Building Improvements	497	22,401	4,000		4,000
101-336-974.000	Land Improvements			750		500
101-336-977.000	EQUIPMENT PURCHASE	45,124	50,500	35,000	1,868	35,000
101-336-978.000	Vehicle Replacement	243,392	33,044			200,000
	TOTAL EXPENSES	647,826	456,677	462,506	145,819	690,077

NOTES:

702 - increase 2.5%

705 - increase 2.5%

714 - 7.8% increase in health insurance premium

978 - committed for truck replacement fund

PLANNING:

702 - need to address plan for staffing coverage

978 - need to review and update vehicle replacement schedule

Dept 441 - Public Works						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-441-702.000	Salaries	174,245	168,599	170,893	93,775	177,747
101-441-703.000	Temporary Salaries	1,585	2,243	2,775		2,806
101-441-714.000	Benefits	70,298	70,804	70,804	40,689	71,728
101-441-728.000	Operating Supplies	4,931	3,828	6,000	1,472	6,000
101-441-730.000	Uniforms	1,851	1,133	1,500	701	1,500
101-441-884.000	TOM KING JUNK DAY	16,137	14,860	16,000	16,095	16,000
101-441-921.000	Telephone	3,732	3,307	3,600	1,597	3,600
101-441-930.000	REPAIR AND MAINTENANCE - VEHIC	3,708	2,356	5,000	1,243	5,000
101-441-933.000	Repair and Maintenace - Equip	1,189	1,326	5,000	1,140	5,000
101-441-955.000	Miscellaneous	68	105		140	-
101-441-960.000	Education and Training		80	1,000		1,000
101-441-972.000	Building Improvements	2,571		2,500		2,500
101-441-977.000	EQUIPMENT PURCHASE	3,698	3,808	4,450	4,057	4,450
101-441-980.000	DRAINS	34,163	42,012	42,000	34,989	42,000
101-441-988.000	Roads	398,188	308,736	375,000	12,524	418,201
	TOTAL EXPENSES	716,364	623,197	706,522	208,422	757,532

NOTES:

- 702 - increase 2.5%, promote "working foreman" \$2 step
- 703 - estimate minimum wage \$9.35
- 714 - 7.8% increase in health insurance premium
- 921 - reallocated from Buildings & Grounds
- 977 - lawnmower \$7,700 less \$4,000 trade, weedwhips etc \$750
- 988 - road projects \$350,000 and local share Saginaw Pathway \$68,201

PLANNING:

- 703 - minimum wage tied to inflation starting Jan 2019
- 977 - lawnmower replacement rotation
- 977 - trucks, cars, van aging and some rust but mechanically maintained
- 988 - estimate \$650,000 per year for 10 years to bring roads to "fair" PASER rating

Dept 670 - Social Services						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-670-836.000	SOCIAL SERVICES	3,376	5,562	6,170	2,500	6,170
	TOTAL EXPENSES	3,376	5,562	6,170	2,500	6,170

NOTES:

836 - MiCAFE phone \$420, BSCC \$2500, Meals on Wheels \$750, United Way 211 \$2500

Dept 751 - Parks & Recreation						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-751-702.000	Salaries	25,513	25,365	26,274	13,444	26,931
101-751-714.000	Benefits	2,226	2,248	2,387	1,226	2,430
101-751-727.000	Office Supplies	597	271	378	276	400
101-751-728.000	Operating Supplies	115	151	250	40	250
101-751-784.000	Basketball Program	1,885	2,013	2,336	71	2,174
101-751-785.000	Baseball Program	2,323	2,652	3,150	1,888	2,708
101-751-786.000	Soccer Program	2,595	1,195	2,711	165	1,010
101-751-787.000	Other Recreation Programs	15,665	16,273	25,000	3,634	25,000
101-751-860.000	Mileage Reimbursement			100		100
101-751-900.000	Printing and Publishing		183	250	229	500
101-751-921.000	Telephone	724	727	724	383	720
101-751-935.000	Repair and Maintenance - Other	23,059	13,248	11,696	4,732	27,816
101-751-940.000	Rentals	2,619	2,733	2,400	1,494	3,200
101-751-955.000	Miscellaneous			500		500
101-751-960.000	Education and Training	901	453	959		1,020
101-751-972.000	Building Improvements					2,000
101-751-974.000	Land Improvements	2,671		350		500
101-751-977.000	EQUIPMENT PURCHASE	80		200		200
	TOTAL EXPENSES	80,973	67,512	79,665	27,582	97,459

NOTES:

702 - increase 2.5%, keep at 32 hours per week

784 - Basketball figure represents revenue from K-1 Basketball Clinic and grades 2/3 recreation basketball in past 12 months.

785 - Baseball figure represents revenue collected during Baseball 2018.

786 - Soccer figure represents revenue collected during U6 Soccer Clinic Fall 2017 and Spring 2018.

900 - Friday Folders and Facebook boosts

935 - Repair and Maintenance includes water testing at Wiswasser Park \$300, Soccer field dirt \$676, mole bait \$40, fertilizer \$456, Soccer Field Spring Start Up and Fall Shut Off \$450, Sprinkler raising \$100, Round Up \$40, Mulch \$442, Bark \$300, Antifreeze \$12, \$25,000 weed spraying, including near fishing dock

940 - Potty rentals includes 6 months @ beach, 7 months @ JCMP & Soccer Park each @ \$150/month and pontoon rental (2x) @ \$75 each time.

960 - membership fees to MRPA & SMRPA \$70, Conference \$950 (every other year).

972 - BPAC proposes a mural at Wiswasser Park, the costs would be covered by a grant

PLANNING:

935 - whole lake treatment for milfoil in 2022

974 - review 5 year Park Plan for priority projects, department requested reconstruct boat launch parking lot in 2020

Dept 996 - Operating Transfers						
GL Number	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	6/30/2018 ACTUAL	2019 BUDGET
101-966-991.211	TRANSFERS TO SENIOR CENTER	68,976	84,084	79,225		79,833
101-966-991.213	TRANSFERS TO FARMERS MARKET	10,000	10,000	10,830		11,331
101-966-991.249	TRANSFERS TO BUILDING & ZONING	55,364	57,138	58,457		72,300
101-966-991.271	TRANSFERS TO LIBRARY	61,651	55,548	3,500		-
101-966-991.401	TRANSFERS TO CAPITAL PROJECTS	12,000	2,362			-
101-966-993.000	Transfers to Debt Service	347,682				-
	TOTAL EXPENSES	555,673	209,132	152,012	0	163,464

NOTES:

Fund 209 - Cemetery						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
209-000-644.000	Sales	7,850	5,450	4,000	5,250	4,000
209-000-647.000	Foundations	3,895	4,100	4,000	2,858	4,000
209-000-648.000	Interments	8,525	10,925	7,500	5,650	7,500
209-000-665.000	Interest		127		17	-
	TOTAL REVENUES	20,270	20,602	15,500	13,775	15,500

EXPENSES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
209-270-728.000	Operating Supplies	1,640	1,843	1,000	1,553	1,000
209-270-920.000	Utilities	271	276	300	145	300
209-270-935.000	Repair and Maintenance - Other	293	575	3,000	210	3,000
209-270-955.000	Miscellaneous			100		100
209-270-972.000	Building Improvements		750			-
209-270-991.000	Operating Transfers Out	7,500	10,000	10,000		10,000
	TOTAL EXPENSES	9,704	13,444	14,400	1,908	14,400

NOTES:

935 - tree & stump removal, headstone repair

991 - transfer to General Fund to offset part of office and mowing/maintenance expenses

Fund 211 - Senior Center						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
211-000-651.000	FUNDRAISING & DONATIONS	3,298	2,951	2,500	6,219	5,000
211-000-651.001	DONATION CONTINGENT	2,476	1,658	1,000	645	1,000
211-000-664.000	SENIOR CENTER MEALS	28,802	31,841	54,500	13,811	35,750
211-000-665.000	Interest		5		2	-
211-000-667.000	RENT	1,640	820	900	190	500
211-000-671.000	Other Revenue	5,836	11,109	10,000	3,975	6,000
211-000-691.000	Operating Transfers In	68,976	84,084	79,225		79,833
	TOTAL REVENUES	111,028	132,468	148,125	24,842	128,083

EXPENSES						
GL Number	DESCRIPTION	2016	2017	2018	6/30/2018	2019
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
211-805-702.000	Salaries	55,691	65,053	70,808	31,998	66,861
211-805-714.000	Benefits	4,537	5,742	6,467	2,811	6,122
211-805-727.000	Office Supplies	451	545	500	147	500
211-805-728.000	Operating Supplies	6,145	4,704	7,500	2,155	6,500
211-805-728.001	DONATION CONTINGENT	3,092	244	1,000		1,000
211-805-730.000	FOOD EXPENSE	24,524	28,747	41,250	10,776	27,750
211-805-787.000	PROGRAM COSTS	4,627	9,244	10,000	2,923	7,000
211-805-920.000	UTILITIES	5,153	5,466	5,500	2,879	6,000
211-805-935.000	Repair and Maintenance - Other	889	1,594	1,000	118	1,000
211-805-955.000	Miscellaneous	466	962		358	750
211-805-956.000	Community Promotion	772	235	500	277	500
211-805-960.000	EDUCATION AND TRAINING	381	461	600	9	600
211-805-963.000	FUNDRAISING EXPENSE	421	587	500	603	1,000
211-805-972.000	Building Improvements	3,179	3,739	1,500		1,500
211-805-977.000	EQUIPMENT PURCHASE		1,367	1,000		1,000
	TOTAL EXPENSES	110,328	128,690	148,125	55,054	128,083

NOTES:

000-664 - Meal Program: average 40 meals/ day, 4 days/week, and 15 meals/Tues, 50 weeks (8,750 total)

- Daily: 3 low income meals, 28 resident meals, 9 non-resident/non-senior meals

- Tues: 2 low income, 10 resident, 3 non-resident/non-senior meals
- Meal Prices: low income \$0, resident \$3.50, non-resident/non-senior \$5
- 000-671 - Income from bridge, linedancing, day trips
- 702 - Head Cook 2.5% increase, Assist Cook 2.5% increase, no change in hours (32 and 28)
- Dishwasher, estimate minimum wage \$9.35, reduce hours from 15 to 12 per week
- bring in prepared meals on Tuesdays
- 702 - Coordinator 2.5% increase, reduce hours from 32 to 26 per week, emphasis on outreach and services
- rely much more on volunteers for daily activities (check-in & meal sales, euchre, bridge, bingo)
- 730 - 8,000 meals @ \$3 and 750 meals (Tues) @ \$5
- 955 - mileage
- 787 - Linedancing Instructor approx \$3,000, Health Department food license \$543, events/programs, day trips
- 956 - Bath Days, Summer Solstice, Truck or Treat
- 957 - Michigan Association of Senior Centers, National Council on Aging

PLANNING:

- 972 - building expansion in future, hire architect/engineer 1-2 years before construction
- potential grant funding, need to discuss operating costs
- 977 - computerized record keeping software
- 977 - proposed ADA van, need to discuss operating costs

Fund 213 - Farmers Market						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
213-000-501.001	FEDERAL GRANT: FMPP	27,582	30,953			
213-000-651.000	FUND RAISING	4,717	7,747	9,840	950	8,000
213-000-665.000	Interest		9		3	
213-000-667.000	RENT	5,860	3,975	3,380	1,365	4,000
213-000-671.000	Other Revenue	155	332			400
213-000-691.000	OPERATING TRANSFERS IN	10,000	10,000	11,045		11,331
	TOTAL REVENUES	48,314	53,016	24,265	2,318	23,731

EXPENSES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
213-729-702.000	SALARIES	10,929	11,849	11,045	4,812	11,455
213-729-702.001	SALARY	2,500	1,058			
213-729-714.000	BENEFITS	939	888	845	387	876
213-729-714.001	BENEFITS (FMPP)	88	81			
213-729-728.000	Operating Supplies	401	389	750	92	750
213-729-728.001	OPERATING SUPPLIES (FMPP)	9,461	2,084			
213-729-787.000	FUNDRAISING EXPENSE	3,355	3,192	4,000		3,500
213-729-801.001	CONTRACT AND PROF SERVICES (FMPP)	13,471	12,636			
213-729-860.000	Mileage Reimbursement		297	300		300
213-729-900.000	Printing and Publishing	1,318		1,400	596	1,400
213-729-900.001	PRINTING AND PUBLISHING (FMPP)	759	1,667			
213-729-901.000	Postage	1,719	1,787	1,750	912	1,750
213-729-901.001	POSTAGE (FMPP)	870	881			
213-729-921.000	Telephone	127		725		720
213-729-955.000	Miscellaneous	218	296	200		300
213-729-956.000	Community Promotion		42			50
213-729-956.001	COMMUNITY PROMOTION	51				
213-729-957.000	Dues and Memberships		150	150	372	150
213-729-958.000	BANK TRANSACTION FEES	398	375	400	58	400
213-729-960.000	Education and Training	250	495	300		500
213-729-963.000	COMMUNITY PROMOTION		215	2,400	25	2,400
213-729-963.001	COMMUNITY PROMOTION (FMPP)	1,304	4,605		91	
	TOTAL EXPENSES	48,158	42,987	24,265	7,345	24,551

NOTES:

- 000-501.001 - Farmers Market Promotion Program grant ended 9/2017
- 000-651 - Fall Feast, poinsettia sale, donations
- 000-667 - Budget estimate 8 vendors during summer and 5 vendors during winter
- 000-691 - to cover \$10,455 base wage and FICA
- 702 - \$10,455 base wage (2.5% increase) plus 25% of vendor fees
- 714 - FICA
- 900 - Postcard mailer for summer and winter markets
- 901 - Postcard mailer for summer and winter markets
- 921 - Cell phone
- 955 - food licenses
- 956 - Recode Community Promotion FROM here
- 957 - Michigan Farmers Market Association
- 958 - Credit card fees covered by FMC EBT grant 2016-2017
- 963 - Recode Community Promotion TO here
- 963 - Guest Chef (\$150/month), Facebook (\$50/month)

Budgets to use \$820 of Farmers Market fund balance

Fund 248 - Downtown Development Authority (DDA)						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
248-000-404.000	DDA INCREMENT	7,547	18,817	18,500	62,973	62,000
248-000-665.000	Interest	10	25		7	
248-000-671.000	Other Revenue	5,000				
	TOTAL REVENUES	12,557	18,842	18,500	62,980	62,000

EXPENSES						
GL Number	DESCRIPTION	2016	2017	2018	6/30/2018	2019
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
248-248-728.000	Operating Supplies	5,168	40	3,500		1,000
248-248-801.000	Contractual & Professional Ser	57	2,400	2,000		3,000
248-248-885.000	COMMUNITY OUTREACH	631	326	1,500	50	1,500
248-248-955.000	Miscellaneous	1,503	702	500		500
248-248-958.000	BANK TRANSACTION FEES				60	
248-248-960.000	Education and Training	130		1,000		2,000
248-248-974.000	Land Improvements			10,000	1,900	20,000
	TOTAL EXPENSES	7,489	3,468	18,500	2,010	28,000

NOTES:

- 248-885 - Recode Community Promotion TO here
- 248-955 - Recode Miscellaneous TO here
- 248-974 - Couzens Park Improvements
- 729-885 - Recode Community Promotion FROM here
- 729-955 - Recode Miscellaneous FROM here

Fund 249 - Building & Zoning						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
249-000-452.000	Zoning Application Fees	13,967	25,076	15,000	7,985	12,000
249-000-453.000	Building Permits	55,400	72,335	65,000	31,327	62,000
249-000-454.000	Trade Permits	60,201	51,796	45,000	23,794	47,500
249-000-665.000	Interest		109		18	-
249-000-691.000	Operating Transfers In	55,364	57,138	58,457		72,300
	TOTAL REVENUES	184,932	206,454	183,457	63,124	193,800

EXPENSES						
GL Number	DESCRIPTION	2016	2017	2018	6/30/2018	2019
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
249-205-702.000	Salaries	50,891	55,262	64,241	28,090	66,794
249-205-703.000	Temporary Salaries	2,796	5,153		4,890	-
249-205-714.000	Benefits	27,930	18,904	23,116	14,956	29,346
249-205-727.000	Office Supplies	435	555	250	547	500
249-205-728.000	Operating Supplies	270	15	250	58	250
249-205-801.000	Contractual & Professional Ser	85,910	80,398	86,000	31,312	85,625
249-205-900.000	Printing and Publishing	5,066	4,285	5,000	1,024	5,000
249-205-955.000	Miscellaneous		25	1,000		1,000
249-205-957.000	Dues and Memberships	732	1,106	1,100	650	1,100
249-205-960.000	EDUCATION AND TRAINING	736	2,460	2,500	715	3,000
	TOTAL EXPENSES	174,766	168,163	183,457	82,242	192,615

NOTES:

000-452 - Budget calculated on one and half times 6 month figure rounded down

000-453 - Budget calculated on double 6 month figure rounded down

000-454 - Budget calculated on double 6 month figure rounded down

702 - 2.5% increase, \$1200 step for Zoning Administration, code Planning Intern here (15 hours/week) instead of temporary employee

703 - rolled into 702 salaries

714 - 7.8% increase in health insurance premium

801 - Budget calculated at 75% of Building and Trade permits, \$3500 for 5 year Comp Plan update

900 - Maps, publishing zoning ordinance amendments

955 - Includes Economic Development Strategy meetings

957 - American Planning Association, Michigan Association of Planners

Fund 265 - Drug Forfeiture						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
265-000-655.000	Fines and Forfeits		935	3,000	1,085	2,000
265-000-665.000	Interest		7		1	
265-000-671.000	Other Revenue	200				
	TOTAL REVENUES	200	942	3,000	1,086	2,000

EXPENSES						
GL Number	DESCRIPTION	2016	2017	2018	6/30/2018	2019
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
265-301-955.000	Miscellaneous	899	934	3,000		3,000
265-301-977.000	EQUIPMENT PURCHASE		3,746			
	TOTAL EXPENSES	899	4,680	3,000	0	3,000

NOTES:

Fund 270 - Police Training						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
270-000-539.000	State Grants (302 Fund)	2,232	1,015	2,300		2,300
270-000-665.000	Interest		5		1	5
	TOTAL REVENUES	2,232	1,020	2,300	1	2,305

EXPENSES						
GL Number	DESCRIPTION	2016	2017	2018	6/30/2018	2019
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
270-301-960.000	Education and Training	2,389	1,829	2,300	1,501	2,300
	TOTAL EXPENSES	2,389	1,829	2,300	1,501	2,300

NOTES:

Fund 271 - Library Center						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
271-000-665.000	Interest		21		4	
271-000-667.000	RENT		20			
271-000-671.000	Other Revenue	944	766			
271-000-675.000	DONATIONS	399	1,449			
271-000-691.000	Operating Transfers In	61,651	55,548	3,500		
	TOTAL REVENUES	62,994	57,804	3,500	4	-

EXPENSES						
GL Number	DESCRIPTION	2016	2017	2018	6/30/2018	2019
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
271-790-702.000	Salaries	31,415	33,114			
271-790-714.000	Benefits	2,519	2,846			
271-790-727.000	OFFICE SUPPLIES	388	680			
271-790-728.000	Operating Supplies	470	847		8	
271-790-750.000	MATERIALS	3,309	2,805		(364)	
271-790-787.000	PROGRAM COSTS	821	430			
271-790-860.000	Mileage Reimbursement	151	304			
271-790-920.000	UTILITIES	5,077	4,514			
271-790-921.000	Telephone	2,082	2,247		(13)	
271-790-935.000	Repair and Maintenance - Other	144	21			
271-790-940.000	RENT	9,577	9,048	2,500	2,521	
271-790-955.000	Miscellaneous	75	729	1,000		
271-790-957.000	DUES AND MEMBERSHIPS		99			
271-790-960.000	Education and Training	72				
271-790-977.000	EQUIPMENT PURCHASE		120			
	TOTAL EXPENSES	56,100	57,804	3,500	2,152	-

NOTES:

A millage proposal on the 11/2017 ballot established a public library independent from the Township.

Fund 289 - Auto Theft Prevention						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
289-000-451.000	INSPECTION FEES	2,500	1,400	1,500	1,600	1,500
289-000-665.000	Interest		20		3	
289-000-680.000	AUTO THEFT PREVENTION		942			
	TOTAL REVENUES	2,500	2,362	1,500	1,603	1,500

EXPENSES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
289-301-955.000	MISCELLANEOUS	7,086	993	5,000	1,549	5,000
	TOTAL EXPENSES	7,086	993	5,000	1,549	5,000

NOTES:

We have two officers trained to conduct salvage vehicle inspections, focus on stolen parts/vehicles - look at VIN number and part number, recognize if parts are appropriate to vehicle, review vendor recordkeeping, etc.

000-451 - Receive \$100 per inspection which must be used for inspection expenses or auto theft prevention.

Fund 302 - Building Authority Debt						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
302-000-665.000	Interest	21				
302-000-691.000	Operating Transfers In	347,682				
	TOTAL REVENUES	347,703	0	0	0	-
EXPENSES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
302-906-987.000	Paying Agent Fees	150				
302-906-990.000	Debt Repayment	340,000				
302-906-991.000	INTEREST EXPENSE	9,665				
	TOTAL REVENUES	349,815	0	0	0	-

NOTES:

bond for Fire Hall was paid off in May 2016

Fund 401 - Capital Projects						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
401-000-665.000	Interest		47		6	
401-000-691.000	Operating Transfers In	12,000	2,362			
	TOTAL REVENUES	12,000	2,409	0	6	0

EXPENSES						
GL Number	DESCRIPTION	2016	2017	2018	6/30/2018	2019
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
401-901-972.000	Building Improvements	11,571	2,408			
	TOTAL EXPENSES	11,571	2,408	0	0	-

NOTES:

Recommendations for projects in the Capital Improvements Plan (CIP) are spread throughout individual departments.

Fund 590 - Sewer						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
590-000-252.000	BOND PROCEEDS			2,000,000		-
590-000-539.000	State Grants	119,665	122,630			-
590-000-652.000	TAP-IN FEE	181,350	67,375	60,000	27,200	60,000
590-000-653.000	Sewer Charges for Services	1,598,867	1,596,235	2,018,873	1,316,312	2,048,503
590-000-654.000	sewer late fees,	44,362	19,904	40,000	3,385	10,000
590-000-657.000	INSPECTION FEE	1,075	1,250	1,000	1,750	1,000
590-000-665.000	Interest	19,547	15,638	10,000	6,131	10,000
590-000-671.000	Other Revenue	77,795	147,920	50,000	84,207	50,000
590-000-673.000	Special Assessments	2,697	2,712		160,722	-
	TOTAL REVENUES	2,045,358	1,973,664	4,179,873	1,599,707	2,179,503

EXPENSES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
Dept 558 - Administration						
590-558-801.000	Contractual & Professional Ser	10,314	152			-
590-558-900.000	Printing and Publishing	4,867	4,898	6,000	1,882	6,000
	SUBTOTAL EXPENSES	15,181	5,050	6,000	1,882	6,000
Dept 560 - Operations						
590-560-159.000	BOND DISCOUNT	(2,031)	(2,031)			-
590-560-160.000	BOND ISSUENCE COST	5,417	7,173			-
590-560-801.000	Contractual & Professional Ser	14,901		25,000	57	25,000
590-560-803.000	SEWER WATER ADMIN CHARGES		22,500			-
590-560-955.000	Miscellaneous	346	906		80	-
590-560-992.000	TRANSFER TO GENERAL FUND			45,000		45,000
	SUBTOTAL EXPENSES	18,633	28,548	70,000	137	70,000
Dept 563 - Treatment Plant						
590-563-925.000	Treatment Costs	1,013,195	1,028,455	1,020,429	510,215	1,035,182
	SUBTOTAL EXPENSES	1,013,195	1,028,455	1,020,429	510,215	1,035,182

Dept 901 - Capital Outlay						
590-901-971.000	Capital Outlay > \$1,000		161,549	(406,000)	6,635	-
590-901-971.002	SRF PROJECT (LS 203 AND CIPP)	63,414		2,900,000	119,526	-
590-901-971.004	SAW GRANT	100,735	125,469			-
590-901-971.005	LIFT STATIONS 208 & 209	1	12			-
590-901-971.006	GARY LANE EMERGENCY SEWER REPAIR		6,000			-
590-901-971.007	PIPE LINING PROJECT			426,000	158,401	-
	SUBTOTAL EXPENSES	164,150	293,030	2,920,000	284,562	-
Dept 906 - Debt Service						
590-906-801.000	Contractual & Professional Ser	1,000				-
590-906-987.000	Paying Agent Fees	1,000	1,000	1,000	1,850	1,850
590-906-990.000	Debt Repayment	270,395	257,739	740,988	449,388	876,273
	SUBTOTAL EXPENSES	272,395	258,739	741,988	451,238	878,123
	TOTAL EXPENSES	1,483,554	1,613,822	4,758,417	1,248,034	1,989,305

NOTES:

- 000-652 - Estimate 20 connection fees
- 000-653 - Estimate 4659.5 REU billed \$109.91 per quarter
- 000-671 - Refund from SCCMUA
- 558-900 - Sewer billing
- 560-216 - Payment to General Fund to offset office support
- 560-801 - Contracted repair/maintenance of collection system
- 563-925 - SCCMUA
- 901-971.002 - Lift Station 203 Project
- 906-990 - Debt Service may change if refund 2009 bond issue

Fund 591 - Water						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
591-000-656.000	WATER ADMIN. FEE	3,650	4,400	4,000	1,800	4,000
591-000-665.000	Interest	3,110	244	2,500	130	
591-000-665.001	CHANGE IN ASSET VALUE	(2,507)				
	TOTAL REVENUES	4,253	4,644	6,500	1,930	4,000

EXPENSES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
Dept - 992 Operations						
591-558-992.000	TRANSFER TO GENERAL FUND			6,000		6,000
	SUBTOTAL EXPENSES	0	0	6,000	0	6,000
Dept - 560 Administration						
591-560-803.000	SEWER WATER ADMIN CHARGES		3,000			
591-560-955.000	Miscellaneous	531	305	250		500
	SUBTOTAL EXPENSES	531	3,305	250	0	500
	TOTAL EXPENSES	531	3,305	6,250	0	6,500

NOTES:

000-656 - water tap-in fees

955 - Mid Michigan Water Authority

Fund 861 - Street Lighting						
REVENUES		2016	2017	2018	6/30/2018	2019
GL Number	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
861-000-665.000	Interest		127		21	
861-000-673.000	Special Assessments	95,847	97,888	80,000	97,187	80,000
	TOTAL REVENUES	95,847	98,015	80,000	97,208	80,000

EXPENSES						
GL Number	DESCRIPTION	2016	2017	2018	6/30/2018	2019
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
861-448-920.000	Utilities	66,612	70,677	80,000	38,508	80,000
	TOTAL EXPENSES	66,612	70,677	80,000	38,508	80,000

NOTES:

000-673 - assessments should be lowered to align with expenses

FUTURE PLANNING

<u>GL Number</u>	<u>Description</u>	<u>Note</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>long-range</u>	<u>unspecified</u>
101-191-702.000	Elections: Salaries	Election Years	X		X		X		
101-258-933.000	Computer: Repair / Maintain Equipment	Replacement Schedule (2017-2020)	16,500						
101-258-957.000	Computer: Dues & Memberships (software)	BS&A PZE Module							4,890
101-265-972.000	Bldg & Grounds: Building Improvements	Emergency Generator (Police / Town Hall)							50,000
101-265-974.000	Bldg & Grounds: Land Improvements	Parking Lots	50,000	50,000	50,000				
101-301-702.000	Police: Salaries	Apply for COPS Grant to 2019-2020		60,000	60,000	60,000			
101-301-714.000	Police: Benefits	Apply for COPS Grant to 2019-2020		20,000	20,000	20,000			
101-301-730.000	Police: Uniforms	Bulletproof Vests						8,000	
101-301-978.000	Police: Vehicle Replacement	Vehicle Replacement Schedule	41,000	41,000	41,000	28,000	41,000		
101-336-702.000	Fire: Salaries	Additional Coverage							30,000
101-331-930.000	Fire: Repair / Maintain Vehicles	No-Smoke System	10,000						
101-331-972.000	Fire: Building Improvements	Replace Emergency Generator						58,000	
101-331-978.000	Fire: Vehicle Replacement	Apparatus Replacement Schedule	75,000					1,350,000	
101-441-977.000	Public Works: Equipment Purchase	Lawnmower Replacement Schedule	4,000	4,000	4,000	4,000			
101-441-977.000	Public Works: Equipment Purchase	Trucks, Cars, and Van Replacement							X
101-751-935.000	Park & Rec: Repair / Maint Other	Whole Lake Weed Treatment			25,000				
101-751-974.000	Park & Rec: Land Improvements	Various Park Projects							varies
211-805-972.000	Senior Center: Building Improvements	Building Expansion		95,000					
211-805-977.000	Senior Center: Equipment Purchase	ADA Minibus							65,000
248-248-974.000	DDA: Couzens Park Improvements	Couzens Park Improvements	47,050	47,050					
590-901-971.XXX	Sewer: Capital Outlay	Manhole Lining & Forcemain Ends	185,000						
590-901-971.XXX	Sewer: Capital Outlay	Telemetry & LS 205 Pumps		85,000					
590-901-971.XXX	Sewer: Capital Outlay	CIPP Pipelining Webster / Clark			600,000				
590-901-971.XXX	Sewer: Capital Outlay	SAW identified projects 6-10 years future						1,732,378	

This is a planning document.

Inclusion on this list does not mean items are approved for future budgets.

Years, amounts, and priorities will change over time.

Opening Fund Balance

\$ 2,709,553 Audit 12/31/2017

Baseline Adjustments

\$ (150,000) MTT, resolution 12/4/2017
\$ 50,000 MTT, resolution 7/16/2018
\$ (1,889) Senior Center, resolution 7/16/2018
\$ 4,836 Farmers Market, resolution 7/16/2018

Calculated Fund Balance

\$ 2,612,500

Compare to 2018 Operating Budgeted Expenses

\$ 4,183,931 Memo 6/11/2018
\$ 2,091,966 50%

Calculated Fund Balance Above Policy Target

\$ 2,612,500 Calculated Fund Balance
\$ 2,091,966 50% of 2018 Operating Budgeted Expenses
\$ 520,535

2018 Budget Amendments

\$ (3,729) First Quarter Amendments, 5/7/2018
\$ (70,005) Second Quarter Amendments, 8/6/2018
\$ (35,115) DPW Truck, 9/4/2018 and 9/17/2018
\$ (66,720) Third Quarter Amendments, 10/15/2018
\$ (10,974) Fourth Quarter Nov Amendments, 11/19/2018
\$ (186,543) Subtotal

Pending 2018 Budget Amendments

\$ (15,000) ActiveNet Software
\$ (10,000) Phone System
\$ (50,000) Watchlist (placeholder)
\$ (75,000) Subtotal

Calculated Fund Balance Above Policy Target

\$ 520,535
\$ (186,543) 2018 Budget Amendments
\$ (75,000) Pending 2018 Budget Amendments
\$ 258,992

Use of Fund Balance in 2019 Recommendation

\$ 4,562,416 Recommended General Fund Expenses
\$ 4,309,371 Recommended General Fund Revenues
\$ 253,045

Comparison One: Use of Fund Balance

\$ 258,992 Fund Balance Above Policy Target Available to Spend
\$ (253,045) Use of Fund Balance in 2019 Recommendation
\$ 5,947

Use of Fund Balance in 2019 Recommendation

\$ 4,562,416 Recommended General Fund Expenses
\$ 4,309,371 Recommended General Fund Revenues
\$ 253,045

One-Time Expenses in 2019 Recommendation

\$ 9,000 Police: Air Conditioning 101-301-935.000
\$ 200,000 Fire: Truck Replacement 101-336-978.000
\$ 25,000 DPW: Additional Roads 101-441-988.000
\$ 68,201 DPW: Saginaw Trail 101-441-988.000
\$ 302,201

Comparison Two: Fund Balance for One-Time Expenses

\$302,201 is greater than \$253,045