



CITY OF LUDINGTON

400 SOUTH HARRISON STREET
LUDINGTON, MICHIGAN 49431
PHONE (231) 845-6237
FAX (231) 845-1146

RYAN M. COX, MAYOR
JOHN E. SHAY, CITY MANAGER
DEBORAH L. LUSKIN, CITY CLERK
LINDA J. ROGERS, CITY TREASURER

MEMORANDUM

TO: Mayor Pro Tem Holman and the Ludington City Council
FROM: John Shay, City Manager JS
DATE: November 22, 2016
RE: 2017 Budget Message

While tax assessments have finally begun to rise again, if only slightly, the unending need to replace old and worn out infrastructure and rising pension costs continue to challenge the City of Ludington's financial condition. In response to this, we have again prepared a 3-year budget to cover the years 2017, 2018 and 2019, even though the City Council is being requested to officially adopt only the 2017 budget. The City will continue to prepare 3-year budgets where we will re-evaluate all of our projections for both future revenues and expenditures in order to determine if they need to be changed.

The 3-year budget has allowed us to better project trends in our revenues and expenditures over the long-term, which would not be possible using a traditional one-year budget. Similar to the last several years, this budget has been difficult to prepare because of the projected challenges facing most of the City's major revenue sources. This has required the City to closely monitor all of the City's expenditures. At the outset of preparing the 3-year budget, we established the following objectives:

- **Maintain a 25% fund balance in the General Fund.** We are able to do this for 2017 (when excluding the one-time expenditures to design and construct the new fire station), but not for 2018 and 2019 due to little revenue growth and increasing expenditures, especially pension costs. This has significantly affected the General Fund's ability to contribute towards other infrastructure projects, such as repaving local roads.
- **Continue allocating funds for the repaving of local streets.** In order to comply with the Administrative Consent Order between the City and the MDEQ, the City will have to replace undersized and outdated water mains in 2017. While the road is cut open, the City will also replace the sanitary sewer mains. This will result in the City completely repaving 1) Sixth Street between Sherman Street and South Washington Avenue; 2) South Washington Avenue between Fourth Street and Sixth Street; 3) North Washington Avenue between Anderson Street and Fitch Street; 4) Anderson Street between North Washington Avenue and North Staffon Street; and 5) Lawndale Street between North Staffon Street and North Sherman Street. Portions of both First Street and Taylor Street will be patched following the replacement of the water main.

On the Shores of Lake Michigan

These projects are estimated to total \$4,002,100 in engineering and construction costs. The City received a \$375,000 Category F grant to offset a portion of the cost of reconstructing Sixth Street. Bonds will be issued to pay for this work. These projects were originally planned for 2016, but were delayed until 2017, as Rural Development did not authorize the City to seek construction bids until late June. This was too late to complete this work in one construction season.

It should be emphasized that the City will be receiving more revenue as a result of the increase in the state gas tax revenue. However, the increased revenue is still not sufficient to repave any local streets. It is barely sufficient to patch potholes and plow the snow. In order to repave any local roads, the General Fund or Major Street Fund must contribute to the Local Street Fund. Due to the limited funds in the General Fund, the Major Street Fund will contribute to the Local Street Fund.

- **Upgrade the water and sewer systems infrastructure in order to maintain compliance with the Michigan Department of Environmental Quality's requirements.** In order to avoid enforcement action and possible significant fines, the City entered into an Administrative Consent Order (ACO) with the MDEQ to address certain reliability issues at the water treatment plant and water-distribution system. The ACO requires the City to make substantial upgrades to both the 46-year-old water treatment plant and water-distribution system in order to address these reliability issues. These upgrades include increasing the number of filters at the water treatment plant, changing the pretreatment system, installing a redundant raw water line and replacing the leaking roof and deteriorated siding. The water treatment plant project, which began in October 2016, will be finished in late 2017 or early 2018.

The updates to the water-distribution system in 2017 include replacing old and undersized water mains under 1) Sixth Street between Conrad Industrial Drive and South Washington Avenue; 2) South Washington Avenue between Fourth Street and Sixth Street; 3) Taylor Street between First Street and Sixth Street; 4) First Street between Taylor Street and Sherman Street; 5) North Washington Avenue between Anderson Street and Fitch Street; 6) Anderson Street between North Washington Avenue and North Staffon Street; and 7) Lawndale Street between North Staffon Street and North Sherman Street. Again, these projects were originally planned for 2016, but Rural Development did not authorize the City to seek construction bids until late June. Since this was not enough time to complete these projects in one construction season, the City decided to delay these projects until spring 2017.

In 2018, the City plans to replace the water mains under 1) Diana Street between North Staffon Street and North Washington Avenue; 2) North Washington Avenue between Diana Street and Resseguie Street; 3) Resseguie Street between North Washington Avenue and North Lavinia Street; 4) North Lavinia Street between Resseguie Street and Pere Marquette Street; 5) Pere Marquette Street between North Lavinia Street and North James Street; and 6) North James Street between Pere Marquette Street and Court Street.

With respect to the sewer system, the MDEQ issued a new National Pollutant Discharge Elimination System (NPDES) permit for the operation of the wastewater treatment plant (WWTP). The new permit contains some new limits for various chemicals, which the current 41-year-old plant cannot achieve on a consistent basis. Furthermore, the permit contains significantly stricter limits if the City does not relocate the outfall pipe, which conveys treated sewage from the WWTP to the former riverbed of the Pere Marquette River. The City has determined that it is significantly more cost effective to relocate the outfall pipe where the Pere Marquette River crosses under Pere Marquette Highway in order to reduce the cost to upgrade the WWTP. The upgrades to the WWTP include desludging the lagoons for the first time in 40 years, relining the lagoons, replacing the aeration equipment and clarifiers and installing a headworks system.

Related to the project to upgrade the WWTP, the City is currently evaluating whether to expand the capacity of the WWTP or construct a separate pretreatment facility in order to handle biological oxygen demand (BOD) loading from local industries. Either option will cost several additional millions of dollars and has its pros and cons with respect to upfront construction costs and ongoing annual operational costs. It will also be necessary for the City to reach an agreement with the responsible local industries to share in this cost. Once this decision is made, the City's engineers can complete the design engineering work. It is expected that it will take 2-3 years to complete these improvements.

Further improvements to the sewer system in 2017 include updating the Rath Avenue lift station, which is the City's largest lift station, to provide the capability of bypassing the lift station in the event of a failure of the lift station, replacing the sewer Vactor truck and backhoe and replacing old sanitary sewer mains under 1) Sixth Street between Sherman Street and South Washington Avenue; 2) South Washington Avenue between Fourth Street and Sixth Street; 3) North Washington Avenue between Anderson Street and Fitch Street; 4) Anderson Street between North Washington Avenue and North Staffon Street; and 5) Lawndale Street between North Staffon Street and North Sherman Street.

In 2018, the City plans to replace the sanitary sewer mains under 1) Diana Street between North Staffon Street and North Washington Avenue; 2) North Washington Avenue between Diana Street and Resseguie Street; 3) Resseguie Street between North Washington Avenue and North Lavinia Street; 4) North Lavinia Street between Resseguie Street and Pere Marquette Street; 5) Pere Marquette Street between North Lavinia Street and North James Street; and 6) North James Street between Pere Marquette Street and Court Street.

As stated above, the City has already begun construction on the upgrades to the water treatment plant. The total cost (construction and engineering) of this project is \$9,917,000. The City issued bonds through the U.S. Department of Agriculture Rural Development over a 40-year period at a below-market interest rate of 1.375%.

The preliminary design engineering work for the upgrades to the wastewater treatment plant and the water main and sewer main upgrades scheduled for 2017 and 2018

continues. Based on this work, it is estimated that the total cost (construction and engineering) for all of the improvements to the water and sewer systems will cost over \$32.5 million, though this will depend on how the City will process BOD loading at the WWTP. As with the water treatment plant, the City will have to issue bonds to finance these improvements that the MDEQ requires. The City is pursuing financing with Rural Development, as it offers below-market interest rates over a 40-year term with no penalty if the City desires to pay off the bonds early.

General Fund / Major Street Fund / Local Street Fund

Summary: The General Fund finances the operations and personnel in City Hall, the Police Department, the Fire Department, a good portion of the Department of Public Works, a portion of the Recreation Department, sidewalk repairs, beach maintenance and beach patrol, City Council, Elections, City Attorney, streetlights, a portion of the downtown maintenance expenses, and the cemetery and parks. Rising pension costs are expected to put a significant amount of strain on the General Fund for the foreseeable future.

Revenues

The proposed 2017 budget reflects a \$113,300 increase, or a 2.0% increase, in General Fund revenues from 2016 to 2017 when excluding the one-time revenues from the sale of bond proceeds and the sale of City-owned downtown property associated with the construction of the new fire station. Tax revenue will increase by \$47,900, building permit revenue will increase by \$9,600, total intergovernmental revenues will decrease by \$6,500 (state revenue-sharing payments and other grant funds) and total refunds and reimbursements will increase by \$15,100.

Tax Revenues: The 3-year outlook for revenues in the General Fund will remain challenging. We are projecting that total tax revenue, which is the General Fund's largest revenue source, will rise by \$47,900 or 1.2% from 2016 to 2017. The small increase in tax revenue for 2017 is largely due to the small increase in the City's SEV and taxable values. We expect tax revenues to actually decrease by \$600 in 2018 and rebound slightly in 2019 by \$39,300. This unfavorable outlook on revenues is caused, in part, by the loss of revenue from the personal property taxes, especially if the State does not fully reimburse the City for such losses. In addition, Spectrum Health purchased the various doctors' offices, which removed these properties from the tax roll.

Revenue Sharing: Revenue-sharing payments from the State of Michigan are the second largest source of revenue for the General Fund. Revenue sharing comes from two sources. The first source is from the Michigan Constitution. These payments are protected from cuts by the State Legislature unless the constitution itself is amended by the voters. In 2017, the City budgeted to receive \$600,000 (down from \$619,300 in 2016) in revenue sharing from the constitutional source based on the State's most recent estimates. This amount is used to help fund operational costs.

The second source is from state statute. As you are probably aware, this revenue had been decreasing over the years, but has recently begun to rebound. However, it is still at a level

representing about one-half of the amounts the City used to receive about 9 years ago. The history of these payments is as follows:

2007	\$250,083
2008	\$241,933
2009	\$184,626
2010	\$162,504
2011	\$121,517
2012	\$118,740
2013	\$125,785
2014	\$130,709
2015	\$132,676
2016	\$132,600 (budgeted figure)
2017	\$132,600 (budgeted figure)

This significant historical reduction in revenue-sharing payments has reduced the ability of the General Fund to contribute towards local street paving and other capital-improvement projects.

Interest Income: The drop in interest rates has had a significant adverse impact on all of the budgets, including the General Fund. The General Fund received the following amounts in interest income:

2007	\$141,159
2008	\$105,060
2009	\$48,242
2010	\$28,573
2011	\$29,164
2012	\$36,932
2013	\$16,662
2014	\$14,357
2015	\$20,282
2016	\$14,096 as of 8/31/2016
2017	\$16,600

We expect to receive only \$16,600 in interest income each year in 2017, 2018 and 2019 due to significantly lower interest rates (about 0.45%)

Fee-Based Revenue: In response to the declines in the General Fund's major revenue sources, the City increased the following fees in 2010: grave sales, grave openings, parking fines, boat-ramp fees, and community room rental fees. The proposed 2017 budget reflects no changes to these fees.

The City Council approved starting a new rental-inspection program. A new Rental Inspection Fund, which is separate from the General Fund, has been set up to finance this program. It is the goal of this program that revenues and expenditures will approximately equal each other after the

first three years of this program. We will continue to evaluate the fees to achieve this break-even goal.

Expenditures

With such a small increase in General Fund revenues, the City has tried to minimize its expenditures while still providing funding for all of the services that it currently provides. Therefore, total General Fund expenditures will increase by only 1.8% from 2016 to 2017 (excluding the one-time cost to construct the new fire station). Other significant factors include assuming a 2% annual increase in electrical rates, \$10,700 to update the building code software program, \$5,000 to replace downtown sidewalks, \$19,000 to replace the siding at the cemetery building that the contractor was too busy to replace this year, \$109,100 in sidewalk repairs and \$51,700 in increases in fringe-benefits costs. MERS, which manages the pension system for all employees except the police officers, has revised its actuarial assumptions that will result in increases in pension costs of about \$50,000 per year through at least 2021. This will affect most of the City's budgets, as personnel-related costs consume the majority of most of the City's budgets.

As you can see below, the proposed 2017 General Fund budget has remained relatively constant over the last several years:

2006	\$4,783,937 (actual)
2007	\$6,253,165 (actual)
2008	\$5,364,342 (actual)
2009	\$5,139,261 (actual)
2010	\$5,540,780 (actual)
2011	\$5,320,341 (actual)
2012	\$5,083,516 (actual)
2013	\$5,655,318 (actual)
2014	\$5,507,868 (actual)
2015	\$5,657,268 (actual)
2016	\$5,561,000 (budget)
2017	\$5,663,800 (budget – excluding one-time cost for new fire station)
2018	\$5,856,700 (budget)
2019	\$5,750,200 (budget)

Wages: The 2017 budget reflects wage increases of 1.5% for regular full-time and part-time employees. While the budget assumes 1.5% wage increases in 2018 and 2019, any wage increases in 2018 and 2019 for non-union employees and for those union employees whose contract has expired will be based on the condition of the City's budget at that time and the results of negotiations with the unions. It should be noted that the labor contract for the police officers expires on December 31, 2016 (though a tentative agreement has been reached to extend this contract to December 31, 2019 with annual 1.5% wage increases), and the labor contract with the SEIU union expires on May 31, 2019.

Health Insurance: The City implemented a “hard cap” system to manage health-insurance costs as follows:

	<u>Employees Hired Before June 1, 2011</u>	<u>Employees Hired On or After June 1, 2011</u>
Single Plan:	\$6,882.36	\$6,458.83
Two-Person Plan:	\$15,882.38	\$14,400.02
Family Plan:	\$19,058.85	\$17,470.61

This means, for example, that the City’s payment towards premiums, taxes, fees and HSA deductibles will not exceed \$19,058.85 for a City employee hired before June 1, 2011 who is enrolled in a family plan. If the premium, taxes and fees are less than the hard cap, then the City will deposit the difference into the employee’s HSA account. If the premium, taxes and fees are more than the hard cap, then the employee must pay the difference. The hard cap will increase each year by the same Consumer Price Index (CPI) used by the State of Michigan to establish its hard caps. For 2017, the hard cap increased 3.3%. The hard-cap system will provide the City with budget certainty in that the City will know each year how much it will allocate towards health-insurance expenses. Since these hard caps are higher than the State’s hard caps, the City will have to “opt out” of PA 152.

The premiums for the City’s existing health-insurance plan with Blue Cross Blue Shield (BCBS) will increase 14.5% effective January 1, 2017 depending on the specific plan. Since this increase is larger than the increase to the annual hard caps, the City will be depositing less money into employees’ HSA accounts resulting in more out-of-pocket costs to employees or, in some cases, employees may have to pay for a portion of the premium in addition to the City not contributing any funds into their HSA accounts. The City is working with BCBS to provide other plans that may be more affordable to employees. Priority Health declined to provide a quote to the City to provide health insurance.

It should be noted that the costs for workers’ compensation, life insurance, long-term disability, vision insurance and unemployment compensation will remain the same or change less than 1%. The annual hard caps for health-insurance costs will increase 3.3%, and MERS pension costs will increase 4.4%.

While the City has managed to control most of its fringe-benefit costs, the City will experience significant increases in its pension costs. MERS, which manages the pensions for all City employees, except police officers, recently announced changes to the actuarial assumptions that it uses to calculate the costs of its pension plans that it offers to municipalities throughout Michigan. For example, it reduced its assumed rate of investment return from 8.0% to 7.75% and is now using a new mortality table to reflect that retirees are living longer and, thus, collecting pension benefits for a longer period of time. In short, beginning in 2017, the annual pension cost charged to the City will increase by about \$50,000 each year through at least 2021.

This has caused the fringe-benefit cost (as a percentage of wages) to increase from 57.2% in 2015 to 67% in 2016 to 69.8% in 2017. This will have a significant negative impact to the City’s

budget and will result in expenditures exceeding revenues in many of the City's funds if the City does not take any action to address this issue.

The City has begun to address this pension issue by negotiating a change in the pension benefits for SEIU-represented employees and non-union employees. Effective January 1, 2017, the pension benefits will be "bridged" down from a 2.5% multiplier to a 2.25% multiplier. This will reduce the City's pension costs.

Personnel Changes: The proposed 2017 General Fund budget reflects funding for six seasonal employees (one at the cemetery, two at DPW and three at Parks). This represents an increase of two seasonal employees, as the City is no longer contracting out the mowing of grass on City-owned property. The budget reflects maintaining one part-time clerical employee for the proposed rental-inspection program. In light of these personnel-related increases in expenditures that will result in General Fund expenditures exceeding General Fund revenues for two of the next three years, it would be advisable for the City Council to discuss such personnel issues.

Contributions to Street Funds: The City's street budgets are divided between two funds: Major Street Fund and the Local Street Fund. The major streets include the state trunklines, such as Ludington Avenue, South James Street and Lakeshore Drive, as well as higher-traffic roads, such as Washington Avenue, Tinkham Avenue, Bryant Road and North Staffon Street. The local streets include all other residential streets in the City.

As has been the case for the last several years with insufficient revenues from the state gas tax, the Local Street Fund is not self-sufficient and would run out of money without any contributions from the General Fund. In fact, the Local Street Fund would have a negative fund balance by the end of 2020 without contributions from either the General Fund or the Major Street Fund. Therefore, the Major Street Fund budget reflects contributing \$126,900, \$87,400 and \$89,800 to the Local Street Fund in 2017, 2018 and 2019, respectively. Given the challenging revenue situation in the General Fund, the General Fund will not be able to make contributions to the Local Street Fund.

The Major Street Fund's budget reflects receiving a \$375,000 Category F grant to pay for a portion of the cost to reconstruct Sixth Street between Sherman Street and South Washington Avenue. The Local Street Fund is allocating \$30,000 to repave Seventh Street between Grant and Lincoln and repave Grant Street between Sixth Street and Seventh Street.

Water & Sewer Funds

Summary: The City has just begun the process to upgrade its water and sewer systems, as mandated by the MDEQ. Increases to the water and sewer rates will be used to meet operational expenses, capital expenses and the debt service that will be generated when the City issues bonds to comply with the MDEQ's directive to upgrade the water and sewer systems.

Revenues

Water Fund: Excluding the monies from the bond issues that will pay for the upgrades to the water treatment plant and water distribution system, about 87% of the Water Fund's revenues come from the water rate charged to users of the water system. Another 9% comes from the fixed readiness-to-serve charges that are charged to each user on a quarterly basis. The changes in the water rate and water readiness-to-serve charges in 2017 will result in an approximately \$11.00 increase to an average resident's quarterly water bill. The City is also experiencing significant increases in revenues due to the sale of water to Michigan Power, which has become the City's largest water customer. The budget reflects similar increases to the water rate in 2018 and an approximately 3% increase in 2019 to pay for the MDEQ-mandated upgrades to the water treatment plant and water-distribution system. As previously stated, these increases would be significantly higher if the City did not sell water to Michigan Power. Even with these increases, the City will have some of the lowest water rates in the West Michigan region.

The budget also reflects an increase of \$4,100 in revenue received from AT&T and Sprint to place their cellular antennas on the Gaylord and Danaher water towers.

Sewer Fund: Excluding one-time grant revenue and bond proceeds, about 73% of the Sewer Fund's revenues come from the sewer rate charged to users of the sewer system. Another 10% comes from the fixed ready-to-serve charges that are charged to each user on a quarterly basis. An additional 10% comes from a surcharge charged to House of Flavors for the BODs, which it discharges into the City's sewer system. The changes in the sewer rate and sewer ready-to-serve charges in 2017 will result in an approximately \$12.50 increase to an average resident's quarterly sewer bill. The budget reflects similar increases to the sewer rate in 2018 and an approximately 3% increase in 2019 to pay for the upgrades to the wastewater treatment plant and sewer-collection system, which are required due to the new NPDES discharge permit issued by the MDEQ. Even with these increases, the City will have some of the lowest sewer rates in the West Michigan region.

Expenditures

Water Fund: The budget reflects the same wage proposals, health-insurance contributions and assumptions in electrical costs, as outlined above in the General Fund. The Water Maintenance budget, which covers the costs to the City's water-distribution system, reflects spending \$2,279,200 in 2017 to pay for engineering and construction costs associated with replacing undersized water mains and the resulting repaving of the streets, as identified in the MDEQ-mandated 2014 Reliability Study. As stated above, these water mains are located under 1) Sixth Street between Conrad Industrial Drive and South Washington Avenue; 2) South Washington Avenue between Fourth Street and Sixth Street; 3) Taylor Street between First Street and Sixth Street; 4) First Street between Taylor Street and Sherman Street; 5) North Washington Avenue between Anderson Street and Fitch Street; 6) Anderson Street between North Washington Avenue and North Staffon Street; and 7) Lawndale Street between North Staffon Street and North Sherman Street.

In addition to normal operational and maintenance costs, the 2017 Water Treatment Plant budget, which covers the costs to the water plant itself and the water towers, reflects spending \$6,029,600 for a portion of the engineering and construction costs to upgrade the plant pursuant to requirements from the MDEQ. The budget also reflects spending \$320,700 on debt service for the Rural Development bonds issued to upgrade the water treatment plant.

Sewer Fund: The budget reflects the same wage proposals, health-insurance contributions and assumptions in electrical costs, as outlined above in the General Fund. The Sewer Maintenance budget, which covers the costs to the City's sewer-collection system, reflects spending \$1,612,100 in 2017 in engineering and construction costs to replace the sanitary sewer mains and the resulting repaving of the streets in the same areas where the undersized water mains will be replaced pursuant to the MDEQ-mandated Reliability Study. In addition, \$440,000 has been allocated to replace the City's Vactor truck and backhoe.

In addition to normal operational and maintenance costs, the Wastewater Treatment Plant budget, which covers the costs to the sewer plant itself and the lift stations, reflects spending \$3,472,500, which represents a portion of the costs to upgrade the wastewater treatment plant and Rath Avenue lift station in order to meet the stricter limits contained in the new NPDES discharge permit.

Motor Pool Fund

Summary: This fund pays for the purchase of motor vehicles and equipment. It also pays to maintain, repair and insure them. The increase in equipment-rental revenues from the other budgets will mean that revenues will meet or slightly exceed operating costs for the next three years.

Revenues

The Motor Pool Fund receives about 98% of its revenues from equipment-rental charges paid by most of the other funds, such as the General Fund, Major and Local Street Funds, and the Water and Sewer Funds. Another 2% comes from the sale of gasoline to Pere Marquette Township and Hamlin Township. LMTA no longer purchases fuel from the City. The proposed 3-year budget reflects a slightly higher cash balance by the end of 2019 than at the end of 2016. The City's goal is to have sufficient funds on hand for the purchase of about \$200,000 in vehicles and equipment each year.

Expenditures

The 2017 budget reflects purchasing a new Utility Maintenance utility truck (\$25,000), a new Wastewater Treatment Plant utility truck (\$25,000), a new 4x4 police patrol vehicle (\$38,000), a new Cemetery & Parks ¾-ton truck with a dump body (\$30,000), a new Municipal Marina truck (\$20,000), a new Code Enforcement truck (\$20,000), a new roll-off box (\$8,000), a new mower (\$8,000) and a new Wastewater Treatment Plant pickup (\$24,000).

Conclusion

As you can see from the summary sheets, the General Fund shows revenues exceeding expenditures (surplus) by \$9,100 in 2017. However, the General Fund shows expenditures exceeding revenues by \$264,400 in 2018 and by \$125,200 in 2019. The estimated fund balance by the end of 2019 will be \$1,105,707 or 19.2% of total General Fund expenditures.

We have gotten to the point that there are really very little, if any, non-personnel costs that can be reduced. It is very important for the City to keep a close eye on its expenditures and to minimize any such expenditures, which have not been allocated in the budget. I am recommending that the City Council meet early in 2017 for an in-depth discussion on outlining the City's priorities in light of the increasingly difficult financial challenges in the City's budget.

I welcome any comments or suggestions on ways to improve the budget. I want to thank all of the department heads for their work in preparing their budgets. I especially want to thank Debbie Luskin and Jackie Steckel for their hard work and assistance in preparing this budget. The highlights of the budget are as follows:

General Fund – Revenues

2017 Budget: \$7,332,700 2016 Budget: \$5,519,400 Change: 32.9%
2017 Budget: \$5,632,700 2016 Budget: \$5,519,400 Change: 2.1%***
***** (Excludes new fire station project.)**

Line Item: Total Taxes
2017 Budget: \$3,967,500
2016 Budget: \$3,919,600
Change: 1.2%
Staff Explanation: Assessments have increased slightly and taxable values also increased by the rate of inflation (0.9%). We expect real tax revenue to remain flat in 2018 and increase by 1.0% in 2019. We have assumed a small reduction in personal property tax revenue each year for 2018 and 2019 for those now exempt parcels valued under \$80,000.

Line Item: Total Intergovernmental Revenues
2017 Budget: \$783,900
2016 Budget: \$790,400
Change: (<1.0%)
Staff Explanation: We are expecting a slight decrease in constitutional revenue sharing and no change in the amount of statutory revenue sharing than was allocated in the 2016 budget.

Line Item: Total Charges for Services
2017 Budget: \$213,900
2016 Budget: \$198,900
Change: 7.5%
Staff Explanation: Revenue from services rendered will increase from \$5,200 to \$17,000 primarily due to the fees generated from the new Special Event Policy. The sales of cemetery lots and niches are expected to remain the same, as will the revenue derived from grave openings. The sale of any niches will be used to repay the Perpetual Care Fund that purchased the new columbarium. The City also collects the revenues for yard waste and refuse stickers (\$53,000) and then sends a check to Republic Service. The City is expecting to receive \$10,100 (same as in 2016) from the Byrne grant to pay towards the cost of the SSCENT police officer. We expect to receive \$40,100 (down from \$45,300) in admission fees to the Loomis Street and Copeyon Park boat launches.

Line Item: Total Other Revenues
 2017 Budget: \$71,400
 2016 Budget: \$70,900
 Change: <1%
 Staff Explanation: Interest income is expected to increase from \$16,300 to \$16,600 for the General Fund and remain at \$900 for the cemetery's Perpetual Care Fund. Revenue from residents' payments towards the City's 50/50 sidewalk program is expected to remain at \$50,000.

General Fund – Expenditures
2017 Budget: \$7,323,600 2016 Budget: \$5,561,000 Change: 31.7%
2017 Budget: \$5,663,800 2016 Budget: \$5,561,000 Change: 1.8%***
 *** (Excludes new fire station project.)

Department: Mayor & City Council
 2017 Budget: \$41,700
 2016 Budget: \$41,100
 Change: 1.5%
 Staff Explanation: The City allocated \$1,200 for conferences and workshops.

Department: Manager's Office
 2017 Budget: \$273,700
 2016 Budget: \$267,600
 Change: 2.3%
 Staff Explanation: There are no significant changes from 2016 other than a \$5,400 increase in fringe-benefit costs.

Department: Clerk's/General Accounting
 2017 Budget: \$282,300
 2016 Budget: \$279,100
 Change: 1.1%
 Staff Explanation: The City's contribution towards the Jaycees' Freedom Festival (4th of July) fireworks would remain at \$1,000. Fringe-benefit costs increased \$5,000.

Department: Treasurer's Office
 2017 Budget: \$126,300
 2016 Budget: \$124,400
 Change: 1.5%
 Staff Explanation: There are no significant changes from the 2016 budget.

Department: Assessor's & Building Inspector
2017 Budget: \$200,700
2016 Budget: \$181,200
Change: 10.8%
Staff Explanation: The City will continue to contract out the building inspection, plan-review functions and assessing functions while still maintaining the administrative duties at City Hall. This budget reflects using a 30-hour-per-week employee to handle code-enforcement issues while assisting in the zoning, building and planning functions. Payments to the building inspector are expected to increase by \$12,700 due to inspections of the anticipated construction work at the Bowling Alley Block, North Washington Avenue apartments and former Dowland Street properties. The contribution to the Technology Fund will increase by \$6,900 due to the need to upgrade the BS&A's building inspection program, as BS&A no longer supports the old program.

Department: Elections
2017 Budget: \$31,100
2016 Budget: \$34,000
Change: (8.5%)
Staff Explanation: While no elections are scheduled in 2017, the budget reflects purchasing \$30,000 in new election equipment (tabulators and automark machines). This equipment costs \$60,000, but a HAVA grant will pay half the cost.

Department: City Hall & Grounds
2017 Budget: \$117,200
2016 Budget: \$120,500
Change: (2.7%)
Staff Explanation: This budget pays for the maintenance expenses at City Hall and for the City's PEG channel (channel 98). The budget reflects reduced costs for the renting of floor mats. The Code Enforcement Officer and City Hall custodian will now share a vehicle, which will reduce Equipment Rental costs.

Department: City Property – Downtown
2017 Budget: \$182,600
2016 Budget: \$181,100
Change: <1%
Staff Explanation: The budget allocates an increase of \$3,500 in fringe-benefit costs for the work to maintain the downtown area. The budget also allocates \$5,000 (down from \$10,000) to replace bad sidewalks in the downtown in order to reduce the chance of trip-and-fall claims. Repairs and maintenance costs are expected to decrease by \$1,000 to reflect fewer repairs to the new LED streetlights.

Department: Cemetery
2017 Budget: \$230,400
2016 Budget: \$221,500
Change: 4.0%
Staff Explanation: The budget includes funding for one seasonal employee. The majority of the increase is due to allocating \$19,000 to re-side the cemetery building with vinyl siding. The existing wood siding is rotting and in poor condition. This project did not take place in 2016, as costs came in higher than budgeted.

Department: Police Department
2017 Budget: \$1,572,300
2016 Budget: \$1,506,600
Change: 4.4%
Staff Explanation: The wage and fringe-benefit costs increased by \$34,000. The current union contract expires at the end of 2016, and negotiations for a new contract will begin in November. Operating Supplies increased to reflect the purchase of new equipment (cage, light bar, gun rack, decals, computers, etc. for \$10,000) for a new police vehicle that will be purchased. The Motor Pool budget will continue to pay for the vehicle itself. The budget allocates \$5,000 for the Digital Evidence Lab and \$13,000 for bullet-resistant vests (a grant will pay \$9,500 of this cost). No new equipment will be purchased.

Department: Fire Department
2017 Budget: \$1,865,500 (\$205,700 excluding new fire station project)
2016 Budget: \$212,400
Change: 778% (excluding new fire station project, the 2017 budget would be 3.2% lower than the 2016 budget)
Staff Explanation: The budget includes allocating \$1,659,800 for the design and construction of the new fire station. Five new sets of turnout gear and three new pairs of boots will be purchased for \$8,300.

Department: DPW/Municipal Services
2017 Budget: \$362,200
2016 Budget: \$352,500
Change: 2.8%
Staff Explanation: Fringe-benefit costs increased by \$4,800. This budget reflects hiring two seasonal employees (\$9,600), which is the same as in 2016.

Department: Sidewalk Construction
2017 Budget: \$109,100
2016 Budget: \$109,000
Change: (<1%)
Staff Explanation: The budget allocates about the same amount of funds to repair and replace sidewalks and handicap ramps. There is consistent demand from residents to participate in the City's 50/50 sidewalk program. The project to construct a new sidewalk for the veterans' memorial at Stearns Park will come out of this budget.

Department: Streetlights
2017 Budget: \$97,900
2016 Budget: \$113,400
Change: (13.7%)
Staff Explanation: The City expects to see a decrease in streetlight electrical costs due to installing new LED streetlights in the downtown area. The City paid \$123,816 in 2008; \$146,090 in 2009; \$161,901 in 2010; \$168,891 in 2011; \$141,794 in 2012; \$109,557 in 2013; \$106,011 in 2014; and \$103,631 in 2015.

Department: Garbage & Rubbish
2017 Budget: \$741,500
2016 Budget: \$724,400
Change: 2.4%
Staff Explanation: This increase is attributed to higher fringe-benefit costs (\$2,300), the purchase of more yard waste and bulky item stickers (\$3,000 increase) and a small increase in equipment-rental charges. The budget reflects an increase of \$6,800 in the cost of Republic Service's contract to provide garbage, recycling and yard-waste services.

Department: Planning Commission
2017 Budget: \$3,600
2016 Budget: \$3,600
Change: 0%
Staff Explanation: No changes are expected in the Planning Commission's budget.

Department: Parks
2017 Budget: \$389,500
2016 Budget: \$386,100
Change: <1%

Staff Explanation: The budget reflects hiring three seasonal employees to help cut the grass at all of the parks. The cost to clean the restrooms will increase by \$11,500 to reflect hiring a private contractor rather than CMH in order to address complaints about the condition of the restrooms. The old sewer vault at Copeyon Park will be removed (\$2,000), a new liner will be installed at the sculpture fountain at Rotary Park to eliminate leaks and new playground surfacing will be installed at Waterfront Park and Copeyon Park (\$2,000).

Department: Beach Safety
2017 Budget: \$29,600
2016 Budget: \$30,000
Change: (1.3%)

Staff Explanation: This budget is used to improve the safety at Stearns Beach. There are no significant changes from 2016.

Department: Launching Ramps
2017 Budget: \$77,700
2016 Budget: \$89,100
Change: (12.8%)

Staff Explanation: The City allocated \$10,000 for dredging the Loomis Street boat ramps though it is possible that this will not be necessary. In addition, no funds were allocated for any dredging of the Pere Marquette Lake bayou or for repairs to the Copeyon Park boat ramp, though the City allocated \$110,000 for this boat ramp in 2018. The City will pay \$6,000 to have fish waste hauled away rather than pumped to the wastewater treatment plant. The floating fishing dock at Copeyon Park, which is being removed this year since it is unstable and sinking, will not be repaired and put back into the water next year, as the estimated repair cost is \$15,000. The City will repair two boat-ramp docks (\$7,500). The City has allocated \$1,600 to pay 50% of the cost to spray for weeds in the Pere Marquette Lake bayou with a private property owner paying the remaining portion.

Department: Contribution to Other Funds
 2017 Budget: \$341,200
 2016 Budget: \$340,400
 Change: <1%
 Staff Explanation: The lease payment for all of City Hall's copiers and copier supplies (\$17,900) has been transferred from all of the individual budgets to this budget. The General Fund's contribution to the Recreation Fund remains the same at \$42,000. The General Fund's contribution to the Building Authority Fund for the City Hall bond increases from \$280,200 to \$281,300. The last payment on this bond will be in 2019. The General Fund will not contribute any funds to the Local Street Fund. The budget also did not allocate paying the local match on the \$300,000 grant for the West End of Ludington Avenue project, as the City intends to seek private contributions to pay for this local match. The City should receive notification in December on whether or not the grant is awarded for this project.

Department: Miscellaneous Expenses
 2017 Budget: \$0
 2016 Budget: \$0,000
 Change: 0%
 Staff Explanation: The budget assumes no additional testing of the Conrad Road landfill will be required in 2017. The budget includes eliminating the City's contribution for economic-development efforts. The Mason County Growth Alliance is currently using its existing funds to operate. It does plan to seek contributions from the City and other funding sources in future years.

Major Street Fund – Revenues
2017 Budget: \$1,030,400 2016 Budget: \$900,600 Change: 14.4%

Line Item: Category F Grant Revenue
 2017 Budget: \$375,000
 2016 Budget: \$375,000
 Change: 0%
 Staff Explanation: The City received a \$375,000 grant from MDOT for the reconstruction of Sixth Street between Sherman Street and South Washington Avenue. This project, which was originally scheduled for 2016, will take place in 2017.

Line Item: Reimbursements – Trunkline
2017 Budget: \$60,000
2016 Budget: \$57,900
Change: 3.6%
Staff Explanation: The City expects to receive a slightly higher amount of reimbursement from the State for work performed on Ludington Avenue, South James Street and Lakeshore Drive.

Line Item: Gas & Weight Tax
2017 Budget: \$580,200
2016 Budget: \$453,800
Change: 27.9%
Staff Explanation: This is normally the largest revenue source (excluding one-time grant funding) for the Major Street Fund. Due to the recent changes in road funding at the state level, we expect to see a significant increase based on the latest formula from MDOT.

Major Street Fund – Expenditures
2017 Budget: \$924,100 2016 Budget: \$915,700 Change: <1%

Line Item: Construction and Surfacing and Engineering
2017 Budget: \$468,800
2016 Budget: \$468,800
Change: 0%
Staff Explanation: This budget represents the Major Street Fund’s portion of the costs to reconstruct Sixth Street between Sherman and Washington. The \$375,000 Category F grant will offset a portion of these costs.

Line Item: Winter Maintenance (Trunklines and Non-Trunklines)
2017 Budget: \$120,500
2016 Budget: \$119,200
Change: 1.1%
Staff Explanation: This reflects the cost to plow and salt the major streets and state trunklines. The City orders about 2,000 tons of salt per year.

Local Street Fund – Revenues

2017 Budget: \$379,400 2016 Budget: \$391,900 Change: (3.2%)

Line Item: METRO Act
2017 Budget: \$25,000
2016 Budget: \$23,800
Change: 5.0%
Staff Explanation: This revenue comes in the form of an annual payment from the State for allowing telecommunications providers to use the City’s rights-of-way. These funds may only be spent on projects within the City’s rights-of-way. The providers are reporting slightly more miles of lines that are located in the rights-of-way.

Line Item: Gas & Weight Tax
2017 Budget: \$216,000
2016 Budget: \$168,500
Change: 28.2%
Staff Explanation: This is normally the largest revenue source (excluding one-time grant funding) for the Local Street Fund. Due to the recent changes in road funding at the state level, we expect to see a significant increase based on the latest formula from MDOT.

Line Item: Contribution from General Fund
2017 Budget: \$0
2016 Budget: \$0
Change: 0%
Staff Explanation: The General Fund does not have sufficient funds to assist the Local Street Fund in repairing local streets. This assistance has been needed since the State’s gas tax, even with the recent increase, is not sufficient to repair any streets. Therefore, a combination of a contribution from the Major Street Fund and proceeds from a bond issue will be used to repave local streets in 2017.

Line Item: Contribution from Major Street Fund
2017 Budget: \$129,200
2016 Budget: \$124,100
Change: 4.1%
Staff Explanation: The Major Street Fund will contribute funds to assist the Local Street Fund in repairing local streets. This assistance has been needed since the State’s gas tax is not sufficient to repair any streets. Without this assistance, the Local Street Fund would run out of money in 2019.

Local Street Fund – Expenditures
2017 Budget: \$379,400 2016 Budget: \$391,900 Change: (3.2%)

Line Item: Construction and Surfacing
 2017 Budget: \$32,000
 2016 Budget: \$68,200
 Change: (53.1%)
 Staff Explanation: This budget reflects spending \$30,000 to repave one block of Seventh Street between Grant Street and Lincoln Street and one block of Grant Street between Sixth Street and Seventh Street. The remaining \$2,000 will be spent on restoration and signage for the newly constructed Maritime Museum parking on South Lakeshore Drive.

Line Item: Surface Maintenance
 2017 Budget: \$45,600
 2016 Budget: \$41,700
 Change: 9.4%
 Staff Explanation: The budget allocates \$20,000 towards crack sealing, hot-patch repairs and other miscellaneous repairs to local streets.

Line Item: Trees & Shrubs
 2017 Budget: \$96,200
 2016 Budget: \$76,900
 Change: 25.1%
 Staff Explanation: This budget pays for the cost to remove dead trees in the City’s right-of-way and replace with new trees.

Recreation Fund – Revenues
2017 Budget: \$148,300 2016 Budget: \$149,500 Change: (<1%)

Line Item: Contributions from Other Funds
 2017 Budget: \$42,000
 2016 Budget: \$42,000
 Change: 0%
 Staff Explanation: The General Fund’s contribution to the Recreation Fund will remain unchanged.

Line Item: Fundraiser Revenue
 2017 Budget: \$8,500
 2016 Budget: \$1,800
 Change: 372%
 Staff Explanation: Private funds will be raised to purchase two new scoreboards for Diamonds 1 and 3 on the west side of Oriole Field. Approximately \$1,525 has been raised to date.

Recreation Fund – Expenditures
2017 Budget: \$150,000 2016 Budget: \$154,600 Change: (3.0%)

Line Item: All
 2017 Budget: \$150,000
 2016 Budget: \$154,600
 Change: (3.0%)
 Staff Explanation: The expenditures for many of the programs depend on the number of participants that sign up for each program. The budget also reflects the purchase of two new scoreboards for Diamonds 1 and 3 on the west side of Oriole Field from donations sent to the Recreation Fund.

Senior Center Fund – Revenues
2017 Budget: \$186,000 2016 Budget: \$178,700 Change: 4.1%

Line Item: County Appropriations
 2017 Budget: \$156,800
 2016 Budget: \$149,400
 Change: 5.0%
 Staff Explanation: This is the largest revenue source for the Senior Center, which originates from the Senior Center millage.

Senior Center Fund – Expenditures
2017 Budget: \$188,800 2016 Budget: \$190,100 Change: (<1%)

Line Item: All
 2017 Budget: \$188,800
 2016 Budget: \$190,100
 Change: (<1%)
 Staff Explanation: There are no significant changes to this budget when compared to 2016.

Building Authority Bond & Interest Fund – Revenues & Expenditures
2017 Budget: \$281,300 2016 Budget: \$280,200 Change: <1%

Line Item: Bonds Due and Interest Due
 2017 Budget: \$281,300
 2016 Budget: \$280,200
 Change: <1%
 Staff Explanation: This fund represents the money required to repay the bonds that were issued to finance the construction of the new City Hall and a portion of the cost of the new DPW building. The General Fund provides 100% of the revenues for this fund. The bonds will be paid off in 2019.

Building Rehab Fund – Revenues & Expenditures
2017 Budget: \$91,600 2016 Budget: \$235,500 Change: (61.1%)

Line Item: All
 2017 Budget: \$91,600
 2016 Budget: \$235,500
 Change: (61.1%)
 Staff Explanation: The City no longer administers Mason County’s housing-rehabilitation program. The budget anticipates receiving \$91,600 in façade-improvement grant funds for the façade-improvement program to renovate building facades in the downtown.

DDA-Operating Fund – Revenues
2017 Budget: \$191,900 2016 Budget: \$202,000 Change: (5.0%)

Line Item: Taxes – 2 Mills
 2017 Budget: \$43,600
 2016 Budget: \$44,800
 Change: (2.7%)
 Staff Explanation: This represents the revenues that come from the 2 mills (since reduced by Headlee to 1.6080 mills), which is levied to all properties within the DDA district.

Line Item: Tax Increment Financing
 2017 Budget: \$70,900
 2016 Budget: \$69,500
 Change: 2.0%
 Staff Explanation: This represents the tax-increment finance (TIF) revenues that come from the capture of 12% of the tax revenue within the DDA district.

DDA-Operating Fund – Expenditures
2017 Budget: \$172,800 2016 Budget: \$170,200 Change: 1.5%

Line Item: Operating Supplies
 2017 Budget: \$4,600
 2016 Budget: \$3,800
 Change: 21.1%
 Staff Explanation: This line item reflects the possibility of purchasing parking stickers for downtown residents. As the number of people who live downtown increases and at the request of some downtown residents, the DDA is exploring the idea of implementing a parking program, which would set aside overnight parking spaces for downtown residents, as currently, the longest one can park is 8 hours.

Line Item: Contractual Services
 2017 Budget: \$4,500
 2016 Budget: \$7,000
 Change: (35.7%)
 Staff Explanation: This represents the costs to purchase replacement flower baskets (\$2,000) and pay for the Farm Market Master (\$2,000).

Line Item: Contribution to General Fund
 2017 Budget: \$11,200
 2016 Budget: \$11,200
 Change: 0%
 Staff Explanation: This represents the last of four payments to repay the City for the cost to repave the parking lot behind the Post Office.

Cartier Park Improvement Fund – Revenues
2017 Budget: \$215,900 2016 Budget: \$210,700 Change: 2.5%

Line Item: All
 2017 Budget: \$215,900
 2016 Budget: \$210,700
 Change: 2.5%
 Staff Explanation: The City is now operating Cartier Park directly rather than through a concession agreement. Thus, the City will receive 100% of the revenues generated from the campground.

Cartier Park Improvement Fund – Expenditures

2017 Budget: \$215,100 2016 Budget: \$203,500 Change: 5.7%

Line Item: All
2017 Budget: \$215,100
2016 Budget: \$203,500
Change: 5.7%
Staff Explanation: The City is now operating Cartier Park directly rather than through a concession agreement. Thus, the City will be responsible for all expenditures, including wages, permit costs, operating supplies and capital improvements. This year’s budget allocates \$5,000 to have an architect provide a preliminary design and cost estimate to construct a new restroom and shower facility.

Rental Inspection Fund – Revenues

2017 Budget: \$21,300 2016 Budget: \$70,600 Change: (69.8%)

Line Item: All
2017 Budget: \$21,300
2016 Budget: \$70,600
Change: (69.8%)
Staff Explanation: The City allocated \$21,200 in inspection fees. Only \$100 in registration fees will be collected in 2017, as units are registered only every 3 years.

Rental Inspection Fund – Expenditures

2017 Budget: \$34,000 2016 Budget: \$46,700 Change: (27.2%)

Line Item: All
2017 Budget: \$34,000
2016 Budget: \$46,700
Change: (27.2%)
Staff Explanation: This budget reflects the cost of one part-time clerical employee to administer the rental-inspection program. In addition, the City will pay the building inspector one-half of the inspection fees. Additional funds have been allocated for court costs and operating supplies. The first year of this program showed revenues exceeding expenditures due to the influx of revenue from registering rental units. However, expenditures will exceed revenues in 2017 and 2018. The City will have to evaluate the fees to ensure that revenues and expenditures should approximately equal each other over a three-year inspection cycle.

Water Plant Fund – Revenues

2017 Budget: \$11,405,400 2016 Budget: \$8,757,800 Change: 30.2%

Line Item: Customer Sales
2017 Budget: \$2,396,700
2016 Budget: \$2,667,500
Change: (10.1%)
Staff Explanation: The 2016 budget, which was prepared before the results of the final rate study was completed, reflected a 25% increase to the water rate and water readiness-to-serve charge, whereas the actual rate increase was 6.5%. The rate increases are necessary in order to pay for the upgrades to the water treatment plant and water-distribution system, as required by the MDEQ-mandated Administrative Consent Order. For an average residential user when combined with the increase to the readiness-to-serve charge (Customer Service Charges), this will amount to an estimated increase of \$11.00 per quarterly bill. This line item also includes additional revenue from the sale of water to Michigan Power.

Line Item: Customer Service Charges
2017 Budget: \$237,800
2016 Budget: \$225,900
Change: 5.2%
Staff Explanation: This represents the flat ready-to-serve charges on residents' water bills. The budget reflects increasing the water rate and water readiness-to-serve charge to pay for the upgrades to the water treatment plant and water-distribution system, as required by the MDEQ-mandated Administrative Consent Order. For an average residential user when combined with the increase to the water rate itself (Customer Sales), this will amount to an estimated increase of \$11.00 per quarterly bill, as stated above in Customer Sales.

Line Item: AT&T Antennae
2017 Budget: \$95,000
2016 Budget: \$92,900
Change: 2.2%
Staff Explanation: The City's contract with AT&T was recently amended, which increased the lease payments to put AT&T's antennae on the City's water towers. It also eliminated the requirement for the City to reimburse AT&T's costs to relocate its cellular antennae due to the repainting of the Gaylord and Danaher water towers by crediting the rent payments that the City receives from AT&T.

Line Item: Sprint Antennae
2017 Budget: \$18,700
2016 Budget: \$16,700
Change: 11.9%
Staff Explanation: The City will receive a small increase to the rental income from Sprint for the antennae it puts on the Gaylord water tower.

Line Item: Sale of Bond Proceeds
2017 Budget: \$8,648,400
2016 Budget: \$5,750,200
Change: 50.4%
Staff Explanation: The City has issued bonds to pay for the upgrades to the water treatment plant. This budget represents the portion of bonds that will be issued to pay for construction and engineering work taking place in 2017 at both the water treatment plant and water-distribution system.

Water Maintenance Fund – Expenditures
2017 Budget: \$2,744,000 2016 Budget: \$2,675,500 Change: 2.5%

Line Item: Capital Project-Professional & Contractual Services
2017 Budget: \$2,279,200
2016 Budget: \$2,267,400
Change: <1%
Staff Explanation: This would cover the engineering and construction expenses associated with replacing the water main, water service lines and valves on the roads identified in the MDEQ-mandated 2014 Reliability Study. These roads include portions of First Street, Sixth Street, Taylor Street, South Washington Avenue, North Washington Avenue, Anderson Street and Lawndale Street. The Administrative Consent Order between the City and the MDEQ requires this work to be completed.

Line Item: Meters & Hydrants
2017 Budget: \$72,500
2016 Budget: \$30,000
Change: 142%
Staff Explanation: The budget reflects purchasing three new handheld devices (\$22,500) to read water meters, as the old devices will not read or program the new radio reads. In addition, technical support for the old devices will end in two years. The City will purchase radio read meters for the pit meters, as the City cannot read the pit meters in the winter due to the snow. This will eliminate the need to estimate customers' bills and then reconciling their accounts in the spring. Radio read meters will also be installed in locations that are difficult to read with the handheld units.

Water Plant Fund – Expenditures
2017 Budget: \$7,648,300 2016 Budget: \$4,881,800 Change: 56.7%

Line Item: Operating Supplies
 2017 Budget: \$107,000
 2016 Budget: \$112,500
 Change: (4.8%)
 Staff Explanation: The majority of this line item is chemical costs.

Line Item: Contractual Services
 2017 Budget: \$130,000
 2016 Budget: \$129,100
 Change: <1%
 Staff Explanation: Most of this cost (\$109,917) is attributed to the maintenance agreement with Utility Service Company to repaint and maintain the Gaylord, Danaher and Brye Road water towers. This cost has dropped significantly since the City has finished paying for the work to repaint these towers and is now only paying a base maintenance fee for ongoing maintenance to these tanks.

Line Item: Utilities - Electric
 2017 Budget: \$155,800
 2016 Budget: \$196,300
 Change: (20.6%)
 Staff Explanation: Electrical costs have not increased as much as the City previously budgeted. This budget reflects the estimated current usage with an assumed 2% increase in the rates.

Line Item: Capital Improvement – Professional and Contractual
 2017 Budget: \$6,029,600
 2016 Budget: \$3,482,800
 Change: 73.1%
 Staff Explanation: The budget reflects the second year of a 3-year project to upgrade the water treatment plant, as required by the Administrative Consent Order between the City and the MDEQ. The work includes increasing the number of filters from two to four, constructing a redundant raw water line, replacing the roof, repairing the siding and installing a new pretreatment system. Bonds have been issued to pay for this work, and the Water Fund will be required to repay its share of these bonds.

Sewage Plant Fund – Revenues

2017 Budget: \$6,866,900 2016 Budget: \$6,893,500 Change: (<1%)

Line Item: Charges for Services Rendered

2017 Budget: \$133,700

2016 Budget: \$90,000

Change: 48.5%

Staff Explanation: These revenues are derived from the delivery of leachate, septage, and fish waste to the wastewater treatment plant, as well as the treatment of contaminated groundwater from various purge wells in the City.

Line Item: Customer Sales

2017 Budget: \$1,469,800

2016 Budget: \$1,279,200

Change: 14.8%

Staff Explanation: The budget reflects increasing the sewer rate and sewer readiness-to-serve charge to pay for the upgrades to the wastewater treatment plant and sewer-collection system in order to be in compliance with the newly issued NPDES discharge permit from the MDEQ. The new permit contains stricter limits, which the current plant cannot meet. For an average residential user when combined with the increase to the readiness-to-serve charge (Customer Service Charges), this will amount to an estimated increase of \$12.50 per quarterly bill.

Line Item: Customer Service Charges

2017 Budget: \$208,300

2016 Budget: \$181,200

Change: 14.9%

Staff Explanation: This represents the flat ready-to-serve charges on residents' sewer bills. The budget reflects increasing the sewer rate and sewer readiness-to-serve charge to pay for the upgrades to the wastewater treatment plant and sewer-collection system in order to be in compliance with the newly issued NPDES discharge permit from the MDEQ. The new permit contains stricter limits, which the current plant cannot meet. For an average residential user when combined with the increase to the sewer rate itself (Customer Sales), this will amount to an estimated increase of \$12.50 per quarterly bill, as stated above in Customer Sales.

Line Item: HOF Surcharge

2017 Budget: \$204,100

2016 Budget: \$65,000

Change: 214%

Staff Explanation: This line item has been increased to reflect current usage, as House of Flavors (HOF) is sending more waste to the City, which is subject to the Sewer Surcharge Agreement. This agreement expires at the end of this year. The new agreement, which will be a part of a permit system, will be based on updated flow and concentration levels that HOF is sending to the City.

Line Item: Sale of Bond Proceeds

2017 Budget: \$4,845,100

2016 Budget: \$5,272,200

Change: (8.1%)

Staff Explanation: The 2016 budget reflected issuing bonds to pay for the upgrades to the wastewater treatment plant and sewer-collection system. No bonds were issued this year. The 2017 budget reflects issuing bonds for this multi-year project.

Sewage Maintenance Fund – Expenditures

2017 Budget: \$2,240,300 2016 Budget: \$1,979,400 Change: 13.1%

Line Item: Capital Improvement – Professional Services and Contractual Services

2017 Budget: \$1,612,100

2016 Budget: \$1,359,700

Change: 18.5%

Staff Explanation: This cost represents the Sewer Fund's contribution for engineering and construction costs to replace the sanitary sewer mains on 1) Sixth Street between Sherman Street and South Washington Avenue; 2) South Washington Avenue between Fourth Street and Sixth Street; 3) North Washington Avenue between Anderson Street and Fitch Street; 4) Anderson Street between North Washington Avenue and North Staffon Street; and 5) Lawndale Street between North Staffon Street and North Sherman Street.

Line Item: Equipment
 2017 Budget: \$440,000
 2016 Budget: \$440,000
 Change: 100%
 Staff Explanation: A portion of the bond proceeds would be used to purchase a replacement Vactor truck (\$350,000) and a replacement backhoe (\$90,000), as these frequently used existing pieces of equipment are 20-30 years old and break down on a regular basis. The 2016 budget reflect purchasing this equipment, but it will not be purchased until 2017.

Sewage Plant Fund – Expenditures
2017 Budget: \$4,773,100 2016 Budget: \$4,654,800 Change: 2.5%

Line Item: Utilities – Electric - WWTP
 2017 Budget: \$220,400
 2016 Budget: \$147,000
 Change: 49.9%
 Staff Explanation: Electrical usage is increasing due to using the big blowers more often to reduce odors and due to the new vapor management system.

Line Item: Capital Improvements-Professional & Contractual Services
 2017 Budget: \$3,472,500
 2016 Budget: \$3,472,500
 Change: 0%
 Staff Explanation: This represents the engineering and construction costs associated with the proposed \$15.6 million upgrade to the 40-year-old wastewater treatment in response to the newly issued NPDES discharge permit. This permit issued by the MDEQ contains stricter limits, which the current wastewater treatment plant cannot meet on a consistent basis. It is expected that this work will take until 2018 to complete. The City will be required to issue bonds to pay for these upgrades and to increase the sewer rates and sewer readiness-to-serve charge to repay these bonds.

In addition, the proposed project would include installing a bypass pump and related piping at the Rath Avenue lift station. This lift station handles over 50% of the City's sewage flow. If this station suffers a mechanical or electrical failure, there is no way to have the sewage bypass the lift station and continue on through the force main to the wastewater treatment plant. Instead, the sewage would back up into residents' houses and businesses or would have to be pumped into Pere Marquette Lake.

Municipal Marina Fund – Revenues
2017 Budget: \$706,600 2016 Budget: \$710,600 Change: (<1%)

Line Item: Waterways Grant – New Docks
 2017 Budget: \$0
 2016 Budget: \$0
 Change: 0%
 Staff Explanation: The City will now apply for a grant in 2018 (not 2017) in the amount of \$116,500 to pay 50% of the cost to make site improvements, electrical upgrades and water-system upgrades at the Municipal Marina. This work is required in order to prepare for the replacement of the floating docks at the Municipal Marina. It is estimated that the dock-replacement project will cost up to about \$1.9 million.

Line Item: Seasonal Boat Slip Rentals
 2017 Budget: \$202,200
 2016 Budget: \$212,900
 Change: (5.0%)
 Staff Explanation: The number of reserved seasonal slips is expected to decrease.

Line Item: Transient Boat Slip Rentals
 2017 Budget: \$109,400
 2016 Budget: \$116,500
 Change: (6.0%)
 Staff Explanation: 86 slips are reserved for transient boaters. We expect boat traffic to decrease slightly.

Line Item: Gas and Diesel Sales
 2017 Budget: \$374,500
 2016 Budget: \$362,800
 Change: 3.2%
 Staff Explanation: Income from gasoline and diesel sales is expected to increase from last year's levels due to recent historical trends.

Municipal Marina Fund – Expenditures
2017 Budget: \$698,100 2016 Budget: \$702,800 Change: (<1%)

Line Item: Gasoline and Diesel
 2017 Budget: \$307,800
 2016 Budget: \$306,100
 Change: <1%
 Staff Explanation: Gasoline and diesel costs are expected to remain about the same from this year's levels.

Line Item: Capital Improvement-Professional & Contractual Services
 2017 Budget: \$29,500
 2016 Budget: \$29,500
 Change: 0%
 Staff Explanation: The budget reflects spending \$29,500 for the engineering costs to design site improvements, electrical upgrades and water-system upgrades at the Municipal Marina. This work is required in order to prepare for the replacement of the floating docks at the Municipal Marina. It is estimated that the dock-replacement project will cost up to about \$1.9 million.

Line Item: Equipment
 2017 Budget: \$0
 2016 Budget: \$0
 Change: 0%
 Staff Explanation: No new equipment will be purchased in 2017.

Technology Fund – Revenues & Expenditures
2017 Budget: \$92,600 2016 Budget: \$77,900 Change: 18.9%

Line Item: All
 2017 Budget: \$92,600
 2016 Budget: \$77,900
 Change: 18.9%
 Staff Explanation: The City will allocate \$15,000 for the replacement of computers. The City is also purchasing five wireless modems for the police patrol vehicles at a cost of \$5,800.

Motor Pool Fund – Revenues
2017 Budget: \$960,000 2016 Budget: \$1,037,000 Change: (7.4%)

Line Item: Prior Year Fund Balance
 2017 Budget: (\$17,100)
 2016 Budget: (\$13,400)
 Change: 27.6%
 Staff Explanation: The budget reflects increasing the amount of equipment rental charged to each budget in order to provide a small surplus in the Motor Pool Fund's budget.

Motor Pool Fund -- Expenditures

2017 Budget: \$942,900 2016 Budget: \$1,023,600 Change: (7.8%)

Line Item: Gasoline, Motor Oil, Etc.

2017 Budget: \$150,000

2016 Budget: \$250,000

Change: (40.0%)

Staff Explanation: Fuel prices are significantly lower than last year, and the City no longer purchases fuel for the LMTA vehicles.

Line Item: Equipment

2017 Budget: \$198,000

2016 Budget: \$186,000

Change: 6.4%

Staff Explanation: The City intends to purchase a new utility truck for Utility Maintenance (\$25,000), a new utility truck for the Wastewater Treatment Plant (\$25,000), a new police patrol vehicle (\$38,000), a new truck for the Cemetery & Parks Department (\$30,000), a new pickup for the Marina (\$20,000), a new Code Enforcement pickup (\$20,000), a new roll-off box (\$8,000), a new zero-turn mower (\$8,000) and a new pickup for the Wastewater Treatment Plant (\$24,000).

No FT staff changes; keep six seasonal employees at DPW/Parks/Cemetery.

1.5% wage increases in 2017, 2018 & 2019

Major Street Projects: Reconstruct Sixth Street, S. Washington Ave, N. Washington Ave in 2017

Local Street Projects: Repave Anderson St., Lawndale and portions of Taylor St. in 2017

General Fund	2017	2018	2019
Revenues	\$ 7,332,700	\$ 5,592,300	\$ 5,625,000
Expenditures-All Other	\$ 7,323,600	\$ 5,856,700	\$ 5,750,200
Contribution to Major St.	\$ -	\$ -	\$ -
Contribution to Local St.	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 7,323,600</u>	<u>\$ 5,856,700</u>	<u>\$ 5,750,200</u>
Difference	\$ 9,100	\$ (264,400)	\$ (125,200)
General Fund Bal., Beginning of Year	\$ 1,486,207	\$ 1,495,307	\$ 1,230,907
General Fund Bal., End of Year	\$ 1,495,307	\$ 1,230,907	\$ 1,105,707
Percentage of Expenditures	20.4%	21.0%	19.2%
Percentage of Expenditures (excl. new fire station)	26.4%		
Major Street Fund	2017	2018	2019
Revenues-All Other	\$ 1,030,400	\$ 682,800	\$ 682,800
Contribution from General Fund	\$ -	\$ -	\$ -
Total-Revenues	\$ 1,030,400	\$ 682,800	\$ 682,800
Expenditures	\$ 921,000	\$ 510,900	\$ 515,900
Difference	\$ 109,400	\$ 171,900	\$ 166,900
Major Street Fund Bal., Beginning of Year	\$ 304,512	\$ 413,912	\$ 585,812
Major Street Fund Bal., End of Year	\$ 413,912	\$ 585,812	\$ 752,712
Percentage of Expenditures	44.9%	114.7%	145.9%
Local Street Fund	2017	2018	2019
Revenues-All Other	\$ 250,200	\$ 258,500	\$ 258,500
Contributions from General Fund	\$ -	\$ -	\$ -
Contributions from Major Street Fund	\$ 126,900	\$ 87,400	\$ 89,800
Total-Revenues	\$ 377,100	\$ 345,900	\$ 348,300
Expenditures	\$ 377,100	\$ 345,900	\$ 348,300
Difference	\$ -	\$ -	\$ -
Local Street Fund Bal., Beginning of Year	\$ 357,542	\$ 357,542	\$ 357,542
Local Street Fund Bal., End of Year	\$ 357,542	\$ 357,542	\$ 357,542
Percentage of Expenditures	94.8%	103.4%	102.7%

Water rate and readiness-to-serve increases of about \$11/qtr in 2017.

No staff reductions. Wage increases of 1.5% per year.

Assumes maintaining maint. contract for all three water towers.

2017 Projects: Work continues on water treatment plant. Water main replacement on portions of Sixth St., S. Washington, Taylor St., First St., N. Washington, Anderson and Lawndale.

2018 Projects: Work is completed at water treatment plant. Water main replacement on portions of Diana, N. Washington, Resseguie, N. Lavinia, Pere Marquette and N. James.

Water Fund	2017	2018	2019
Revenues	<u>\$ 11,405,400</u>	<u>\$ 6,799,900</u>	<u>\$ 3,017,800</u>
 <u>Water Maintenance</u>			
Expenditures-Operating (Employee)	\$ 288,900	\$ 293,300	\$ 297,800
Expenditures-Operating (Non-employee)	\$ 2,382,600	\$ 1,445,000	106,100
Expenditures-Capital (incl. radio read meters)	\$ 72,500	\$ 50,000	\$ 50,000
Total-Water Maint. Expenditures	<u>\$ 2,744,000</u>	<u>\$ 1,788,300</u>	<u>\$ 453,900</u>
 <u>Water Treatment Plant</u>			
Expenditures-Operating (Employee)	\$ 636,600	\$ 646,300	\$ 655,800
Expenditures-Operating (Non-employee, water tower maint.)	\$ 661,400	\$ 659,100	\$ 605,300
Expenditures-Capital	\$ 6,029,600	\$ 2,369,600	\$ -
Expenditures-Debt Service	\$ 320,700	\$ 320,400	\$ 320,800
Total-Water Plant Expenditures	<u>\$ 7,648,300</u>	<u>\$ 3,995,400</u>	<u>\$ 1,581,900</u>
 Total-All Water Fund Expenditures	 <u>\$ 10,392,300</u>	 <u>\$ 5,783,700</u>	 <u>\$ 2,035,800</u>
 Difference	 \$ 1,013,100	 \$ 1,016,200	 \$ 982,000
 Cash Bal., Beginning of Year	 \$ 456,838	 \$ 1,469,938	 \$ 2,486,138
Cash Bal., End of Year	\$ 1,469,938	\$ 2,486,138	\$ 3,468,138

er rate and readiness-to-serve increases of about \$12.50/qtr in 2017.

No staff reductions. 1.5% wage increases each year.

2017 Projects: Design work continues on wastewater treatment plant. Sewer main replacement on portions of Sixth St., S. Washington, N. Washington, Anderson and Lawndale. Replace vactor & backhoe.

2018 Projects: Construction work at wastewater treatment plant. Water main replacement on portions of Diana, N. Washington, Resseguie, N. Lavinia, Pere Marquette and N. James.

Sewer Fund	2017	2018	2019
Revenues	<u>\$ 6,866,900</u>	<u>\$ 10,983,400</u>	<u>\$ 8,670,400</u>
 <u>Sewer Maintenance</u>			
Expenditures-Operating (Employee)	\$ 127,500	\$ 129,500	\$ 131,600
Expenditures-Operating (Non-employee)	\$ 60,700	\$ 61,300	\$ 62,000
Expenditures-Capital	\$ 2,052,100	\$ 1,698,000	\$ -
Total-Sewer Maint. Expenditures	<u>\$ 2,240,300</u>	<u>\$ 1,888,800</u>	<u>\$ 193,600</u>
 <u>Wastewater Treatment Plant</u>			
Expenditures-Operating (Employee)	\$ 437,800	\$ 446,800	\$ 453,900
Expenditures-Operating (Non-employee)	\$ 648,200	\$ 658,400	\$ 649,600
Expenditures-Capital	\$ 3,482,500	\$ 6,240,000	\$ 6,240,000
Expenditures-Debt Service	\$ 204,600	\$ 521,700	\$ 868,200
Total-Wastewater Plant Expenditures	<u>\$ 4,773,100</u>	<u>\$ 7,866,900</u>	<u>\$ 8,211,700</u>
 al-All Sewer Fund Expenditures	 <u>\$ 7,013,400</u>	 <u>\$ 9,755,700</u>	 <u>\$ 8,405,300</u>
 Difference	 \$ (146,500)	 \$ 1,227,700	 \$ 265,100
 Cash Bal., Beginning of Year	 \$ 1,062,180	 \$ 915,680	 \$ 2,143,380
Cash Bal., End of Year	\$ 915,680	\$ 2,143,380	\$ 2,408,480

staff reductions.

2017 Equipment: Replace two utility trucks, police patrol vehicle, four pickups, roll-off box, mower

2018 Equipment: Replace the high ranger and two pickups

2019 Equipment: Replace streetsweeper and garbage hauler for leaf pick-up.

Motor Pool Fund

	2017	2018	2019
Revenues	<u>\$ 960,000</u>	<u>\$ 974,700</u>	<u>\$ 990,400</u>
Expenditures-Operating (Employee)	\$ 320,400	\$ 325,200	\$ 330,100
Expenditures-Operating (Non-employee)	\$ 424,500	\$ 426,600	\$ 428,900
Expenditures-Capital (Equipment)	\$ 198,000	\$ 194,000	\$ 195,000
Total-Motor Pool Expenditures	<u>\$ 942,900</u>	<u>\$ 945,800</u>	<u>\$ 954,000</u>
Difference	\$ 17,100	\$ 28,900	\$ 36,400
Cash Bal., Beginning of Year	\$ 187,008	\$ 204,108	\$ 233,008
Cash Bal., End of Year	\$ 204,108	\$ 233,008	\$ 269,408

2017 BUDGET INDEX

General Fund Revenues	1 - 3
Mayor & City Council	4
Manager's Office	5
Clerks / General Accounting	6
Board of Review	7
Treasurer's	8
Assessor & Building Inspector	9
Elections	10
City Hall & Grounds	11
City Attorney	12
City Property Downtown	13
City Property Other	14
Cemetery	15
Board of Ethics	16
Police Department	17
Police Clerical / Police Reserves	18
Fire Department	19
DPW / Municipal Services	20
Sidewalk Construction	21
Street Lighting	22
Garbage & Rubbish	23
Planning Commission & Board of Appeals	24
Economic & Community Development	25
Parks	26
Beach Safety	27
Launching Ramps	28
Insurance & Bonds	29
Contribution to Other Funds / Misc. Contributions	30
Total General Fund Expenditures	30
Major Street Revenues	31
Major Street Expenditures	32 - 35
State Trunkline Expenditures	36 - 38
Total Major Street Expenditures	38
Local Street Revenues	39
Local Street Expenditures	40 - 43
Recreation Revenues & Expenditures	44 - 49
Senior Center Revenues & Expenditures	50 - 51
Building Authority Bond & Interest Fund	52
West Ludington Avenue Improvement Project	53
Building Rehab Revenues & Expenditures	54 - 55
DDA – Revenues & Expenditures	56 - 57
Cartier Park Campground	58 - 59
Rental Inspection	60 - 61
Water Plant Fund Revenues	62
Water Maintenance & Water Plant Expenditures	63 - 64
WWTP - Sewer Plant Fund Revenues	65
WWTP - Sewer Maintenance & Sewer Plant Expenditure	66 - 67
Municipal Marina Revenues & Expenditures	68 - 70
Technology Fund	71 - 72
Motor Pool Fund Revenues & Expenditures	73 - 74

GENERAL FUND 101
REVENUES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - GENERAL FUND CODE - 101-000

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	REVENUES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
3,630,180	3,749,999	3,776,400	3,802,124	403	Current Real & Pers Prop Taxes	3,839,200	3,837,500	3,859,900
77,897	78,139	78,900	80,961	425	Payment in Lieu of Taxes	79,600	80,600	97,500
19,746	21,062	26,300	26,305	437	Special Acts	15,900	16,000	16,000
19,776	30,873	22,200	15,676	445	Penalties, Interest & Fees	25,000	25,000	25,000
0	15,904	15,800	(100)	447	Property Tax Admin Fees	7,800	7,800	7,800
3,747,598	3,895,976	3,919,600	3,924,965		TOTAL TAXES	3,967,500	3,966,900	4,006,200
80,274	83,677	82,000	41,974	452	Charter Comm Franchise Fees	84,000	84,000	84,000
4,500	4,500	4,500	2,250	452-100	Charter Comm Peg Channel	4,500	4,500	4,500
24,833	19,576	13,000	16,629	476	NonBusiness Lic. & Bldg Permits	22,600	20,600	13,000
109,607	107,753	99,500	60,852		TOTAL LICENSES & PERMITS	111,100	109,100	101,500
3,459	5,205	0	0	502	Federal Grant - Police	9,500	0	0
6,568	0	0	0	539	State Grant	0	0	0
0	4,000	0	3,118	543	MMRMA Grant	1,000	1,000	1,000
3,375	2,992	2,800	1,409	565	Act 302-Training Funds	2,900	2,900	2,900
614,818	604,652	619,300	296,591	574-100	Sales Tax - Constitutional	600,000	600,000	600,000
130,709	132,676	132,600	66,340	574-200	Sales Tax - Statutory	132,600	132,600	132,600
694	930	0	0	575	State Grants - Other	0	0	0
10,794	10,645	10,500	55	576	Liquor Licenses	10,500	10,500	10,500
16,028	25,000	22,800	25,000	580	Resource Officer - LAS	25,000	25,000	25,000
0	0	0	842	583	Grants	0	7,500	0
5,907	12,357	2,400	9,998	586-000	Contrib from Other Units	2,400	2,400	2,400
792,352	798,457	790,400	403,353		TOTAL INT'GOV'T REVENUES	783,900	781,900	774,400
950	1,610	900	1,250	608	Appeal Fees (Sp Land Use Appl)	1,000	1,000	1,000
9,067	7,983	5,200	16,918	626	Charges for Services Rendered	17,000	17,000	17,000
26,642	28,169	28,000	27,885	632	Fire Protection	27,800	27,800	27,800
27,660	31,900	28,700	25,150	634	Grave Openings	28,700	28,700	28,700
6,810	8,390	6,000	7,330	636	Foundations	7,000	7,000	7,000
33,498	14,000	14,500	19,836	638	Services Rendered - Police Dept.	19,000	19,000	19,000
22,200	32,750	20,000	15,100	643	Sale of Cemetery Lots	20,000	20,000	20,000
0	0	0	0	643-100	Sale of Columbarium Niches	0	0	0
600	375	0	300	643-200	Sale of Columbarium Plaques	0	0	0
50	100	0	140	644	Deed Transfers	0	0	0

GENERAL FUND 101
REVENUES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - GENERAL FUND CODE - 101-000

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	REVENUES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
1,557	1,000	300	163	650	Miscellaneous Sales	300	300	300
0	0	0	89	650-100	Miscellaneous - Police Sales	0	0	0
41,946	53,141	50,000	51,744	650-300	Sale of Refuse Stickers	53,000	53,000	53,000
1,336	420	0	0	650-500	Misc Scrap Metal	0	0	0
22,930	21,352	21,300	15,600	651	Boat Ramp - Seasonal	18,000	18,000	18,000
22,848	19,422	19,200	14,330	651-300	Boat Ramps - Loomis Street	17,200	17,200	17,200
6,113	4,843	4,800	2,633	651-400	Boat Ramps - Copeyon Park	4,900	4,900	4,900
224,207	225,455	198,900	198,469		TOTAL CHGS FOR SERVICES	213,900	213,900	213,900
17,541	16,045	17,000	10,884	658	Ordinances, Fines/Costs-Police	17,000	17,000	17,000
15,807	13,810	14,000	12,550	659	Parking Fines-Police	13,500	13,500	13,500
33,348	29,855	31,000	23,434		TOTAL FINES & FORFEITURES	30,500	30,500	30,500
868	1,233	900	803	665	Interest Earned-Perpetual Care	900	900	900
14,357	20,282	16,300	14,096	666	Interest Earned on Investments	16,600	16,600	16,600
1,800	1,800	1,800	1,800	668	Harbor View Lease	1,800	1,800	1,800
1,950	1,775	1,500	1,700	669	Facility Rental	1,700	1,700	1,700
62,122	45,727	50,000	36,370	673	Sidewalk Construction	50,000	50,000	50,000
519	526	400	0	674	Commissions-Telescopes	400	400	400
178	0	0	0	675	Special Assessments	0	0	0
0	73	0	0	675-100	Special Assessments - Interest	0	0	0
81,794	71,416	70,900	54,769		TOTAL OTHER REVENUES	71,400	71,400	71,400
29,533	122,046	500	88,645	677	Reimbursements	3,500	500	500
4,500	8,573	4,500	261	677-600	Shop With A Cop	8,500	8,500	8,500
1,350	1,450	1,300	1,000	677-650	Water Safety Day - Police Dept	1,000	1,000	1,000
172	1,600	0	1,018	677-800	Private Contrib-Fire Dept	0	0	0
27,800	28,500	29,200	19,467	678-100	Admin.- Cont. From Major Sts.	29,900	30,600	31,300
17,300	17,700	18,100	12,067	678-200	Admin.- Cont. From Local Sts.	18,500	18,900	19,300
57,900	59,000	60,200	40,133	679	Admin.- Cont. From Motor Pool	61,500	62,800	64,100
44,900	45,800	46,800	31,200	680	Admin. Expenses - Marina	47,800	48,800	49,800
77,200	78,800	80,400	53,600	681	Admin. Expenses - Water	82,100	83,800	85,500

GENERAL FUND 101
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - CEMETERY CODE - 101-276

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
71,179	78,071	79,600	46,336	702	Salaries & Wages	83,300	84,600	85,900
4,671	3,582	4,400	4,707	704	Salaries & Wages - Part Time	5,600	5,600	5,600
52,059	56,288	53,800	38,708	719	Fringe Benefits	58,700	59,600	60,600
0	96	0	0	722	CDL Licenses	0	0	200
3,930	4,273	5,200	1,503	740	Operating Supplies	2,900	2,900	2,900
1,593	940	1,800	182	741	Plaques - Columbarium	1,000	1,000	1,000
1,393	3,510	15,800	981	802	Contractual Services	20,100	1,100	1,100
35	35	100	35	820	Membership Dues	100	100	100
234	110	200	130	835	Health Services	400	200	400
527	558	600	379	853	Telephone	600	600	600
339	592	800	480	853-1	Cellular Phone	600	600	600
260	314	400	325	864	Conferences & Workshops	400	400	400
2,254	2,122	2,200	1,206	921	Utilities - Electric	2,100	2,200	2,300
1,476	632	1,100	379	923	Utilities - Gas	700	700	700
10,123	7,293	10,500	1,352	927	Utilities - Water	8,000	8,600	8,900
2,932	1,742	4,000	791	930	Repairs, Maint. & Supplies	4,000	4,000	4,000
2,154	2,291	2,000	1,674	936-000	Foundations	2,000	2,000	2,000
35,500	36,300	37,100	14,674	943	Equipment Rental	37,900	38,700	39,500
0	0	100	86	956	Miscellaneous Expenses	100	100	100
2,082	1,881	1,800	1,200	969-600	Contribution to Technology Fund	1,900	1,900	1,900
0	0	0	19,762	970	Capital Improvements	0	20,000	0
0	0	0	0	977	Equipment	0	0	0
192,742	200,631	221,500	134,888		TOTAL CEMETERY EXPENSES:	230,400	234,900	218,800

GENERAL FUND 101
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - POLICE DEPARTMENT CODE - 101-301

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
846,869	847,401	845,500	529,778	702	Salaries & Wages	861,600	874,600	887,800
53,310	55,604	59,000	35,991	702-200	Salaries & Wages - SSCENT	59,800	60,700	61,700
33,188	28,198	24,300	14,458	704	Salaries & Wages - Part Time	24,300	24,300	24,300
175	0	0	0	705	Training	0	0	0
270,014	277,714	273,100	153,083	719	Fringe Benefits	288,500	292,800	297,200
17,059	18,383	18,900	11,179	719-04	Fringe Benefits - SSCENT	19,900	20,200	20,500
21,424	23,486	25,500	13,893	719-100	Health Insurance Reimbursement	27,900	27,900	27,900
2,854	4,107	3,000	1,128	719-200	Dental Reimbursement	3,000	3,000	3,000
14,486	19,155	22,500	12,856	740	Operating Supplies	24,000	42,500	24,000
330	213	1,000	138	740-100	SERT - Operating Supplies	500	500	500
1,315	1,609	1,300	1,002	740-200	Water Safety Supplies	1,000	1,000	1,000
4,500	8,547	4,500	0	740-300	Shop With a Cop	8,500	8,500	8,500
4,609	2,992	2,800	2,548	740-700	Act 302-Training Expenses	2,900	2,900	2,900
3,119	4,103	4,000	3,181	744	Clothing Allowance	17,200	4,200	4,200
559	0	0	0	751	Gasoline, Motor Oil	0	0	0
1,650	2,147	0	475	801	Professional Services	500	500	500
13,101	4,742	5,600	1,732	802	Contractual Services	3,200	3,200	3,200
545	1,685	600	390	820	Memberships & Dues	600	600	600
870	1,380	1,600	1,140	821	SOR Fees	1,500	1,500	1,500
660	180	600	1,858	835	Health Services	1,400	1,400	1,400
1,470	1,470	1,500	1,166	851	Radio Maintenance	1,800	1,800	1,800
3,446	3,532	3,600	2,482	853	Telephone	3,600	3,600	3,600
4,293	4,380	4,600	2,705	853-100	Cellular Phone	4,300	4,300	4,300
682	841	600	557	860	Transportation	900	900	900
5,597	6,006	5,000	3,348	864	Conferences & Workshops	5,000	5,000	5,000
489	0	500	200	880	Community Promotion	500	500	500
385	844	800	95	930	Repairs, Maint. & Supplies	500	500	500
97,500	93,410	101,500	74,712	943	Equipment Rental	103,600	105,700	107,900
55	0	100	3,047	956	Miscellaneous	100	100	100
23,135	16,409	15,000	10,000	969-600	Contribution to Technology Fund	19,400	14,700	40,000
3,098	4,800	0	2,822	977	Equipment	0	0	0
1,430,787	1,433,338	1,427,000	885,962		TOTAL POLICE DEPT. EXPENSES:	1,486,000	1,507,400	1,535,300

GENERAL FUND 101
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - FIRE DEPARTMENT CODE - 101-336

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
328	37	0	150	702	Salaries & Wages	300	300	300
104,088	100,453	111,100	53,522	704	Salaries & Wages - Firemen	111,100	115,600	115,600
600	405	2,000	0	704-900	Salaries & Wages - Education	2,000	2,000	2,000
12,595	10,546	11,500	9,444	719	Fringe Benefits	11,200	11,700	11,700
0	0	0	0	719-400	Loss Wage Insurance	0	0	0
8,555	12,558	9,600	7,558	740	Operating Supplies	5,000	5,000	5,000
7,531	7,572	9,900	0	744	Clothing Allowance	8,800	2,700	2,700
2,215	1,663	2,500	1,056	751	Gasoline, Motor Oil	2,000	2,000	2,000
0	500	500	6,861	801	Professional Services	0	0	0
12,995	5,520	5,500	700	802	Contractual Services	5,200	5,200	5,200
835	725	800	725	820	Membership Dues	900	900	900
150	210	600	160	835	Health Services	600	600	600
1,443	1,645	700	414	851	Radio Maintenance	700	700	700
1,170	1,251	1,300	740	853	Telephone	1,300	1,300	1,300
746	858	800	452	853-100	Cellular Phone	600	600	600
409	863	800	174	860	Transportation	800	800	800
1,367	1,914	1,400	315	864	Conferences & Workshops	1,400	1,400	1,400
1,400	1,400	1,400	0	874	Retirement Benefits	1,400	1,400	1,400
5,204	5,008	5,700	2,673	874-100	Retirement - Deferred Comp.	5,700	5,900	5,900
1,080	1,503	1,500	1,169	880	Community Promotions	1,500	1,500	1,500
6,122	5,511	5,600	3,422	921	Utilities - Electric	7,400	5,000	5,000
5,771	3,402	5,000	2,012	923	Utilities - Heat/Gas	5,000	3,500	3,500
578	532	900	322	927	Utilities - Water	700	900	900
880	1,070	3,000	778	930	Repairs, Maint. & Supplies	1,700	1,700	1,700
77	0	0	27	943	Equipment Rental	0	0	0
204	0	300	0	956	Miscellaneous	300	300	300
24,952	28,169	28,000	27,885	960	Fire Runs & Protection	27,800	27,800	27,800
3,702	2,508	2,000	1,333	969-600	Contribution to Technology Fund	2,300	2,400	2,500
0	0	0	0	970-801	Capital Improvements - Profess Svc	40,300	0	0
0	0	0	0	970-802	Capital Improvements - Contract Svc	1,619,500	0	0
0	0	0	0	991	Principal	0	15,500	16,000
0	0	0	0	995	Interest	0	37,500	37,100
204,994	195,824	212,400	121,892		TOTAL FIRE DEPT. EXPENSES:	1,865,500	254,200	254,400

MAJOR STREETS 202
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENTS - CONST & SURFACING / SURFACE MAINT / SWEEPING & FLUSHING / SHOULDER MAINT
TREES & SCRUBS CODE - 451 / 464 / 466 / 467

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
					451 CONSTRUCTION / SURFACING			
0	49	0	33	802	Contractual Services	0	100,000	100,000
0	0	468,800	0	802-100	Contractual Services - Category F	468,800	0	0
664,206	11,854	0	0	802-300	Contractual Services - Sm Urban	0	0	0
0	894	0	0	802-400	Contractual Services - Bridge	0	0	0
87,812	8,830	0	0	821	Engineering	0	0	0
2,000	22,370	0	0	821-100	Engineering - Category F	0	0	0
0	0	0	0	970	Capital Improvements	0	0	0
754,018	43,996	468,800	33		TOTAL CONSTRUCTION AND SURFACING:	468,800	100,000	100,000
					464 SURFACE MAINTENANCE			
3,841	4,357	4,100	2,853	702	Salaries & Wages	4,500	4,600	4,700
2,420	801	2,800	1,779	719	Fringe Benefits	3,200	3,300	3,300
2,859	2,814	3,500	2,175	782	Road Materials & Supplies	3,500	3,500	3,500
0	0	0	0	801	Professional Services	600	0	600
1,120	5,443	20,000	6,000	802	Contractual Services	20,000	20,000	20,000
2,923	3,087	2,900	2,058	943	Equipment Rental	3,200	3,200	3,200
13,162	16,501	33,300	14,864		TOTAL SURFACE MAINTENANCE:	35,000	34,600	35,300
					466 SWEEPING & FLUSHING			
1,671	3,726	4,000	2,140	702	Salaries & Wages	2,500	2,600	2,700
1,053	2,388	2,700	1,293	719	Fringe Benefits	1,800	1,900	1,900
97	650	400	0	802	Contractual Services - Landfill	400	400	400
7,707	16,213	15,000	8,982	943	Equipment Rental	10,500	10,500	10,500
10,527	22,978	22,100	12,415		TOTAL SWEEPING AND FLUSHING:	15,200	15,400	15,500
					467 SHOULDER MAINTENANCE			
581	142	100	0	702	Salaries & Wages	100	100	100
366	92	100	3	719	Fringe Benefits	100	100	100
85	0	100	0	782	Road Materials & Supplies	100	100	100
402	39	100	0	943	Equipment Rental	100	100	100
1,434	273	400	3		TOTAL SHOULDER MAINTENANCE:	400	400	400

MAJOR STREETS (TRUNKLINES) 202
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENTS - CONSTRUCTION / SURFACE MAINT / SWEEPING & FLUSHING / TREES & SCRUBS
DRAINAGE / SIGNS CODES: 486 / 487 / 488 / 490 / 491

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
					486 CONSTRUCTION			
0	0	0	0	802	Contractual Services	0	0	0
0	0	0	0		TOTAL CONSTRUCTION:	0	0	0
					487 SURFACE MAINTENANCE			
1,661	2,134	2,000	1,979	702	Salaries & Wages	2,200	2,200	2,200
1,046	1,387	1,400	565	719	Fringe Benefits	1,600	1,600	1,600
705	462	700	384	782	Road Materials & Supplies	900	900	900
0	25,000	0	0	802	Contractual Services	0	0	0
1,117	1,471	1,500	1,850	943	Equipment Rental	2,000	2,000	2,000
4,529	30,453	5,600	4,778		TOTAL SURFACE MAINTENANCE:	6,700	6,700	6,700
					488 SWEEPING & FLUSHING			
1,561	1,260	1,600	776	702	Salaries & Wages	1,200	1,200	1,200
984	819	1,100	366	719	Fringe Benefits	900	900	900
97	200	200	0	802	Contractual Services - Landfill	200	200	200
6,247	5,321	6,000	3,242	943	Equipment Rental	5,000	5,000	5,000
8,888	7,599	8,900	4,384		TOTAL SWEEPING & FLUSHING:	7,300	7,300	7,300
					490 TREES & SHRUBS			
936	410	100	0	702	Salaries & Wages	100	100	100
590	267	100	37	719	Fringe Benefits	100	100	100
0	0	100	0	782	Road Materials & Supplies	100	100	100
1,692	1,155	100	0	943	Equipment Rental	100	100	100
3,217	1,832	400	37		TOTAL TREES & SHRUBS:	400	400	400
					491 DRAINAGE			
0	2,086	100	78	702	Salaries & Wages	100	100	100
0	1,493	100	31	719	Fringe Benefits	100	100	100
0	164	100	0	782	Road Materials & Supplies	100	100	100
0	7,673	100	28	943	Equipment Rental	100	100	100
0	11,416	400	137		TOTAL DRAINAGE:	400	400	400

MAJOR STREETS (TRUNKLINES) 202
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENTS - TRAFFIC SIGNALS / PAVEMENT MARKINGS / SHOULDER MAINT / WINTER MAINT / ADMIN /
CODES: 493 / 494 / 495 / 496 / 497 / 498

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
					493 SIGNS			
182	36	200	88	702	Salaries & Wages	200	200	200
115	(118)	200	30	719	Fringe Benefits	200	200	200
0	23	100	0	782	Materials & Supplies	100	100	100
112	109	100	82	943	Equipment Rental	100	100	100
409	50	600	200		TOTAL SIGNS:	600	600	600
					494 TRAFFIC SIGNALS			
0	0	0	0	702	Salaries & Wages	0	0	0
0	928	0	0	719	Fringe Benefits	0	0	0
4,573	2,484	1,800	2,670	921	Utilities - Electric	4,700	4,800	4,900
1,147	0	500	0	930	Signal Maintenance	500	500	500
0	0	0	0	943	Equipment Rental	0	0	0
5,720	3,412	2,300	2,670		TOTAL TRAFFIC SIGNALS:	5,200	5,300	5,400
					495 PAVEMENT MARKINGS			
58	0	0	0	702	Salaries & Wages	0	0	0
17	1	0	1	719	Fringe Benefits	0	0	0
0	0	0	0	782	Road Materials & Supplies	0	0	0
0	0	0	0	943	Equipment Rental	0	0	0
75	1	0	1		TOTAL PAVEMENT MARKINGS	0	0	0
					497 WINTER MAINTENANCE			
6,534	3,825	6,000	2,436	702	Salaries & Wages	6,100	6,200	6,300
4,116	2,476	4,100	1,609	719	Fringe Benefits	4,300	4,400	4,400
14,423	8,790	12,000	8,999	782	Road Materials & Supplies	12,000	10,000	10,000
12,269	7,887	12,000	4,830	943	Equipment Rental	12,000	12,000	12,000
37,343	22,978	34,100	17,873		TOTAL WINTER MAINT.	34,400	32,600	32,700

LOCAL STREETS 203
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENTS - CONST & SURFACING / SURFACE MAINT / SWEEPING & FLUSHING / SHOULDER MAINT
CODES: 451 / 464 / 466 / 467

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
					451 CONST. & SURFACING			
0	75,820	68,200	11,750	802	Contractual Services	32,000	0	0
0	26,710	0	5,184	821	Engineering Expense	0	0	0
0	0	0	0	970	Capital Improvements	0	0	0
0	102,530	68,200	16,933		TOTAL CONST. & SURFACING:	32,000	0	0
					464 SURFACE MAINTENANCE			
5,560	7,160	7,000	5,693	702	Salaries & Wages	8,000	8,200	8,400
3,504	4,583	4,700	3,623	719	Fringe Benefits	5,600	5,800	5,900
5,250	3,068	5,000	5,161	782	Road Materials & Supplies	6,000	6,000	6,000
38,302	15,860	20,000	0	802	Contractual Services	20,000	20,000	20,000
0	0	0	0	821	Engineering Expense	0	0	0
4,592	5,088	5,000	4,468	943	Equipment Rental	6,000	6,000	6,000
57,209	35,760	41,700	18,945		TOTAL SURFACE MAINT.	45,600	46,000	46,300
					466 SWEEPING & FLUSHING			
2,755	4,826	5,000	3,691	702	Salaries & Wages	5,100	5,200	5,300
0	0	0	0	704	Salaries & Wages - Part Time	0	0	0
1,735	3,085	3,400	2,085	719	Fringe Benefits	3,600	3,700	3,700
190	650	400	0	802	Contractual Services - Landfill	400	400	400
12,205	20,723	20,000	16,331	943	Equipment Rental	20,500	20,500	20,500
16,885	29,284	28,800	22,107		TOTAL SWEEPING AND FLUSHING:	29,600	29,800	29,900
					467 SHOULDER MAINTENANCE			
0	69	0	0	702	Salaries & Wages	0	0	0
0	58	0	18	719	Fringe Benefits	0	0	0
0	0	0	0	782	Road Materials & Supplies	0	0	0
0	18	0	0	943	Equipment Rental	0	0	0
0	146	0	18		TOTAL SHOULDER MAINT.	0	0	0

RECREATION 208
REVENUES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - RECREATION CODE: 208-000

2014	2015	2016 BUDGET	2018 THRU AUGUST		REVENUES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
0	56,440	0	0	583	Foundation Grant	0	0	0
12,433	12,313	12,300	12,318	585-001	Hamiin Township	12,300	12,300	12,300
990	1,375	1,000	1,120	585-002	Amber Township	0	0	0
10,000	10,030	10,000	10,000	585-003	Pere Marquette Township	10,000	10,000	10,000
2,500	2,500	2,500	0	585-004	Summit Township	2,500	2,500	2,500
3,449	2,800	2,800	1,887	651-101	Baseball & T-Ball-T-Shirts	2,800	2,800	2,800
0	0	300	0	651-102	Baseball & T-Ball-Participation Fees-Outside	1,000	1,000	1,000
0	0	400	0	651-103	Baseball & T-Ball-Participation Fees-Teams	0	0	0
1,503	1,300	1,300	1,300	651-101	Softball-T-Shirts	1,300	1,300	1,300
0	0	300	0	651-102	Softball-Participation Fees-Outside	300	300	300
0	0	400	0	651-103	Softball-Participation Fees-Teams	0	0	0
1,321	1,500	1,500	0	651-103	Softball-Slow Pitch-Team Fees	1,500	1,500	1,500
1,600	1,600	1,600	0	651-103	Softball-Adult Fastpitch-Team Fees	0	0	0
0	0	200	0	651-103	Softball-Tournaments-Team Fees	0	0	0
2,122	1,818	1,800	910	651-101	Basketball-Boys-T-Shirts	1,000	1,000	1,000
0	0	300	0	651-102	Basketball-Boys-Participation Fees-Outside	200	200	200
0	0	200	0	691-103	Basketball-Boys-Participation Fees-Teams	1,200	1,200	1,200
1,149	1,000	1,000	0	651-101	Basketball-Girls-T-Shirts	600	600	600
0	0	300	0	651-102	Basketball-Girls-Participation Fees-Outside	100	100	100
0	0	200	0	651-103	Basketball-Girls-Participation Fees-Teams	400	400	400
650	1,380	1,000	600	651-104	Swimming-Moms&Tots-Individual Fees	1,200	1,200	1,200
575	558	500	0	651-104	Swimming-Adult Fitness-Individual Fees	0	0	0
15,575	12,599	12,000	11,230	651-104	Swimming-Child Lessons-Individual Fees	10,500	10,500	10,500
0	0	400	0	651-102	Swimming-Rec Swim Team-Participation Fees-Outside	100	100	100
2,985	9,213	6,100	4,191	651-105	Swimming-Rec Swim Team-Program Fees	7,100	7,100	7,100
2,532	6,267	4,400	4,423	651-104	Swimming-Open Swim-Individual Fees	6,000	6,000	6,000
1,643	928	500	1,372	651-104	Water Aerobics-Individual Fees	1,900	1,900	1,900
0	0	0	0	651-102	Tennis-Participation Fees-Outside	0	0	0
6,489	8,336	7,600	6,975	651-105	Tennis-Program Fees-Individuals	0	0	0
0	160	300	0	651-102	Tennis-Jr. High-Clinics	0	0	0
1,653	2,185	1,800	1,343	651-105	Tennis-Jr. High-Program Fees-Individuals	1,300	1,300	1,300
0	0	0	0	651-102	Tennis Camp-Participation Fees-Outside	100	100	100
0	0	100	740	651-105	Tennis Camp-Program Fees-Individuals	6,900	6,900	6,900
442	396	400	300	651-101	Volleyball-T-Shirts	200	200	200
0	0	100	0	651-102	Volleyball-Participation Fees-Outside	0	0	0
88	0	100	180	651-101	Wrestling-T-Shirts	100	100	100

RECREATION 208
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - RECREATION CODE: 208-000

2014	2015	2016 BUDGET	2016 THRU AUGUST		EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
57	0	0	0	702-000	S&W-Full Time	0	0	0
0	6,013	5,000	4,094	740-000	Operating Supplies	1,000	1,000	1,000
4,686	2,482	2,600	2,785	742-000	Pool Expenses	2,500	2,500	2,500
100	100	100	100	801-000	Professional Services	100	200	100
0	0	4,800	11,599	802-000	Contractual Services	1,000	1,000	1,000
2,984	299	500	50	900-000	Printing & Publishing	0	0	0
0	0	0	0	956-000	Misc Expenses	0	0	0
8,248	0	5,500	5,679	977-000	Equipment	0	0	0
13,705	18,761	14,100	9,181	100-704-000	S&W-Rec Director-Part Time	14,300	14,600	14,900
0	1,900	1,500	1,000	100-719-000	Fringe Benefits-Rec Director-Part Time	1,400	1,500	1,500
400	400	400	0	100-853-000	Telephone-Rec Director	400	400	400
3,360	0	3,000	0	100-860-000	Transportation-Rec Director	3,000	3,000	3,000
4,961	3,900	4,000	3,000	101-704-101	S&W Baseball & T-Ball-Supervisor	3,800	3,800	3,800
0	1,005	1,000	1,841	101-704-101	S&W Baseball & T-Ball-Officials	1,900	1,900	1,900
0	500	600	500	101-719-000	Fringe Benefits-Baseball & T-Ball	600	600	600
0	0	0	0	101-740-000	Operating Supplies-Baseball & T-Ball	1,000	1,000	1,000
0	2,738	2,600	2,615	101-744-000	T-Shirts-Baseball & T-Ball	2,800	2,800	2,800
3,267	1,750	1,500	1,500	106-704-101	S&W Softball-Supervisor	1,500	1,500	1,500
0	1,430	2,000	2,008	106-704-102	S&W Softball-Officials	1,900	1,900	1,900
0	400	400	400	106-719-000	Fringe Benefits-Softball	400	400	400
0	2,938	600	1,783	106-740-000	Operating Supplies-Softball	1,000	1,000	1,000
0	1,295	1,200	1,255	106-744-000	T-Shirts-Softball	1,300	1,300	1,300
0	0	0	0	110-704-102	S&W-Slow Pitch Softball-Officials	0	0	0
0	0	0	0	110-719-000	Fringe Benefits-Slow Pitch Softball	0	0	0
0	0	0	0	110-740-000	Operating Supplies-Slow Pitch Softball	300	300	300
			0					
1,417	200	200	0	111-704-101	S&W Softball-Adult Fastpitch Softball-Supervisor	0	0	0
0	937	1,400	0	111-704-102	S&W Softball-Adult Fastpitch Softball-Officials	0	0	0
0	200	200	0	110-719-000	Fringe Benefits-Adult Fastpitch Softball	0	0	0
0	0	0	0	101-740-000	Operating Supplies-Adult Fastpitch Softball	0	0	0

RECREATION 208
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - RECREATION CODE: 208-000

2014	2015	2016 BUDGET	2016 THRU AUGUST		EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
0	0	200	0	112-704-102	S&W-Softball-Tournament Officials	0	0	0
0	0	0	0	112-719-000	Fringe Benefits-Tournaments	0	0	0
0	0	200	0	112-740-000	Operating Supplies-Tournaments	0	0	0
2,608	804	900	750	120-704-101	S&W-Basketball-Boys-Supervisor	900	900	900
0	2,367	2,200	2,602	120-704-102	S&W-Basketball-Boys-Officials	1,300	1,300	1,300
0	400	300	400	120-719-000	Fringe Benefits-Basketball-Boys	300	300	300
0	0	0	0	120-740-000	Operating Supplies-Basketball-Boys	1,200	1,200	1,200
0	1,472	1,800	910	120-744-000	T-Shirts-Basketball-Boys	1,000	1,000	1,000
0	0	0	0	120-802-000	Contractual Services-LASD	900	900	900
2,796	850	900	0	125-704-101	S&W-Basketball-Girls-Supervisor	900	900	900
0	3,001	2,200	56	125-704-102	S&W-Basketball-Girls-Officials	1,100	1,100	1,100
0	400	400	100	125-719-000	Fringe Benefits-Basketball-Girls	200	200	200
0	0	0	0	125-740-000	Operating Supplies-Basketball-Girls	600	600	600
0	525	700	0	125-744-000	T-Shirts-Basketball-Girls	600	600	600
0	0	0	0	125-802-000	Contractual Services-LASD	900	900	900
556	314	300	0	130-704-101	S&W-Swimming-Mom&Tots-Supervisor	500	500	500
0	841	500	516	130-704-102	S&W-Swimming-Mom&Tots-Lifeguards	300	300	300
0	200	0	100	130-719-000	Fringe Benefits-Swimming-Mom & Tots	100	100	100
0	0	0	0	130-740-000	Operating Supplies-Mom&Tots	0	0	0
490	300	300	0	131-704-101	S&W-Swimming Adult Fitness-Instructor	0	0	0
0	240	100	53	131-704-102	S&W-Swimming-Adult Fitness-Lifeguards	0	0	0
0	100	0	0	131-719-000	Fringe Benefits-Adult Fitness	0	0	0
0	0	0	0	131-740-000	Operating Supplies-Adult Fitness	0	0	0
13,113	2,983	7,600	500	132-704-101	S&W-Swimming-Child Lessons-Instructor	8,000	8,000	8,000
0	6,776	2,000	7,821	132-704-102	S&W-Swimming-Child Lessons-Lifeguards	600	600	600
0	1,000	1,100	900	132-719-000	Fringe Benefits-Swimming-Child Lessons	900	900	900
0	0	0	0	132-740-000	Operating Supplies-Child Lessons	0	0	0
3,979	3,400	4,000	1,200	133-704-101	S&W-Swimming-Rec Swim-Supervisor	2,500	2,500	2,500
0	3,922	1,200	3,708	133-704-102	S&W-Swimming-Rec Swim-Lifeguards	1,500	1,500	1,500
0	800	600	500	133-719-000	Fringe Benefits-Swimming-Rec Swim	400	400	400

RECREATION 208
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - RECREATION CODE: 208-000

2014	2015	2016 BUDGET	2016 THRU AUGUST		EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
0	0	0	0	133-740-000	Operating Supplies-Rec Swim	0	0	0
0	0	0	0	133-744-000	T-Shirts-Rec Swim	500	500	500
0	0	0	0	133-802-000	Contractual Services-LASD	0	0	0
25,633	10,400	10,400	6,800	134-704-101	S&W-Swimming-Open Swim-Pool Director	10,400	10,400	10,400
0	14,898	14,600	9,946	134-704-102	S&W-Swimming-Open Swim-Lifeguards/Pool Attendees	14,900	14,900	14,900
0	2,600	2,600	1,957	134-719-000	Fringe Benefits-Swimming-Open Swim	2,500	2,500	2,500
0	0	0	0	134-740-000	Operating Supplies-Open Swim	0	0	0
0	0	0	0	134-802-000	Contractual Services-LASD	0	0	0
2,205	650	400	762	135-704-000	S&W-Water Aerobics-Instructor	1,000	1,000	1,000
0	213	0	390	135-704-102	S&W-Water Aerobics-Lifeguards	400	400	400
0	100	0	200	135-719-000	Fringe Benefits-Water Aerobics	200	200	200
0	0	0	0	135-740-000	Operating Supplies-Water Aerobics	0	0	0
0	0	0	355	136-704-000	S&W-Swimming-Diving Team	0	0	0
0	4,211	0	3,788	137-704-000	S&W-Swimming-Miscellaneous Programs	4,000	4,000	4,000
0	500	0	400	137-719-000	Fringe Benefits-Miscellaneous Programs	400	400	400
5,267	2,916	6,700	2,759	140-704-101	S&W-Tennis-Supervisor	0	0	0
0	3,968	1,000	2,902	140-704-102	S&W-Tennis-Assistants	0	0	0
0	700	700	600	140-719-000	Fringe Benefits-Tennis	0	0	0
0	0	300	0	140-740-000	Operating Supplies-Tennis	0	0	0
590	0	1,400	915	141-704-101	S&W-Tennis Jr. High-Supervisor	300	300	300
0	628	1,000	0	141-704-102	S&W-Tennis Jr. High-Assistants	300	300	300
0	100	200	100	141-719-000	Fringe Benefits-Tennis Jr. High	100	100	100
0	0	0	0	141-740-000	Operating Supplies-Tennis Jr. High	100	100	100
356	0	400	454	141-744-000	T-Shirts-Tennis Jr High	300	300	300
0	0	1,400	0	142-704-101	S&W-Tennis Camp-Supervisor	1,500	1,500	1,500
0	0	1,000	0	142-704-102	S&W-Tennis Camp-Assistants	3,000	3,000	3,000
0	0	0	0	142-719-000	Fringe Benefits-Tennis Camp	500	500	500
0	226	0	211	142-740-000	Operating Supplies-Tennis Camp	500	500	500
1,337	1,240	1,400	1,078	142-744-000	T-Shirts-Tennis Camp	1,000	1,000	1,000

RECREATION 208
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - RECREATION CODE: 208-000

2014	2015	2016 BUDGET	2016 THRU AUGUST		EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
193	770	700	450	145-704-101	S&W-Volleyball-Supervisor	500	500	500
0	0	0	259	145-704-102	S&W-Volleyball-Officials	300	300	300
0	100	0	100	145-719-000	Fringe Benefits-Volleyball	100	100	100
0	0	0	0	145-740-000	Operating Supplies-Volleyball	0	0	0
0	308	0	300	145-744-000	T-Shirts-Volleyball	300	300	300
1,666	910	1,700	900	148-704-101	S&W-Wrestling-Supervisor	900	900	900
0	845	0	773	148-704-102	S&W-Wrestling-Officials	1,000	1,000	1,000
0	200	100	200	148-719-000	Fringe Benefits-Wrestling	200	200	200
0	0	0	0	148-740-000	Operating Supplies-Wrestling	200	200	200
0	400	0	180	148-744-000	T-Shirts-Wrestling	200	200	200
0	0	0	0			0	0	0
0	0	0	0	149-704-101	S&W-Martial Arts-Supervisor	0	0	0
0	0	0	0	149-719-000	Fringe Benefits-Martial Arts	0	0	0
0	40	0	105	149-744-000	T-Shirts-Martial Arts	300	300	300
0	0	0	0	150-704-101	S&W-Cheerleading-Supervisor	0	0	0
0	0	0	0	150-719-000	Fringe Benefits-Cheerleading	0	0	0
3,223	714	800	767	150-740-000	Operating Supplies-Cheerleading	0	0	0
0	0	1,000	0	150-744-000	T-Shirts-Cheerleading	800	800	800
13,465	17,560	17,000	20,791	156-704-101	S&W-Field Maintenance	18,900	18,900	18,900
0	1,837	1,600	2,100	156-719-000	Fringe Benefits-Field Maintenance	1,900	1,900	1,900
0	3,037	0	0	156-740-000	Operating Supplies-Field Maintenance	0	0	0
1,138	1,068	1,200	1,149	156-751-000	Gasoline & Motor Oil-Field Maintenance	1,300	1,300	1,300
1,929	0	1,500	0	156-802-000	Contractual Services-Field Maintenance	5,300	5,300	5,300
5,014	1,985	3,000	4,073	156-930-000	Repair & Maintenance-Field Maintenance	2,500	2,500	2,500
0	1,800	1,800	2,961	170-740-000	Fundraising Expenses	8,500	0	0
0	53,629	0	311	170-740-800	Foundation Expenses	0	0	0
						0	0	0
128,743	206,496	154,600	138,542		TOTAL RECREATION EXPENSES:	150,000	142,000	142,200

SR CENTER FUND 211
 EXPENDITURES BUDGET
 FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
 DEPARTMENT - SR CENTER CODE: 211-000

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
75,777	76,643	77,500	49,601	702	Salaries & Wages	80,100	81,400	82,700
21,143	15,519	21,600	13,650	704	Salaries & Wages - Part Time	21,500	21,900	22,300
50,298	50,544	54,200	37,066	719	Fringe Benefits	58,000	59,000	59,900
5,397	3,077	4,500	1,221	740	Operating Supplies	3,000	3,000	3,000
0	581	1,000	449	740-180	Active for Life Expo	1,000	1,000	1,000
167	0	200	0	741-400	Senior Christmas Supplies	200	200	200
(29)	121	100	59	741-500	Cooking Supplies	100	100	100
2,861	488	1,500	1,760	741-700	Special Events	2,200	2,200	2,200
100	100	100	100	801	Professional Services	100	200	100
3,681	3,162	8,200	6,528	802	Contractual Services	2,600	2,600	2,600
75	75	200	0	820	Membership Dues	200	200	200
1,231	1,481	1,600	986	853	Telephone	1,800	1,800	1,800
690	486	1,000	192	860	Transportation & Trips	800	800	800
847	1,057	1,000	284	864	Conferences & Workshops	1,000	1,000	1,000
1,200	1,200	1,200	800	910	Insurance & Bonds	1,200	1,200	1,200
4,998	4,663	5,100	2,779	921	Utilities - Electric	5,300	5,500	5,700
4,239	1,693	3,100	928	923	Utilities - Heat	2,000	2,000	2,000
360	272	500	256	927	Utilities - Water	500	500	500
7,237	909	1,700	369	930	Repairs, Maint. & Supplies	1,200	1,200	1,200
122	0	0	37	943	Equipment Rental	0	0	0
131	129	100	26	956	Miscellaneous Expenses	100	100	100
4,511	6,062	5,700	3,800	969-600	Contribution to Technology Fund	5,900	5,900	6,000
185,038	168,263	190,100	120,890		TOTAL SR CENTER EXPENSES:	188,800	191,800	194,600

DDA - OPERATING FUND 493
REVENUES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - DDA - OPERATING FUND CODE: 493-000

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	REVENUES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
42,975	43,567	44,800	44,487	403	Taxes - 2 Mill	43,600	43,600	43,600
67,143	68,647	69,500	69,501	403-100	Tax Increment Financing	70,900	70,900	70,900
773	1,118	500	680	437	Industrial Facility Tax	500	500	500
0	0	0	0	445	Special Acts	0	0	0
325	200	200	100	650-700	Electronic Sign Revenue	200	200	200
2,723	2,928	3,000	4,300	651	Farmer's Market	3,700	3,700	3,700
1,007	1,295	700	714	666	Interest	500	500	500
0	0	2,400	1,000	676	Contribution from Others	0	0	0
0	0	1,000	1,200	676-100	Advertising Sales	1,000	1,000	1,000
2,720	2,693	0	383	694	Misc Revenues	0	0	0
0	0	0	1,287	694-140	Love Ludington Race Series	6,900	6,900	6,900
1,028	10,148	10,100	7,866	694-150	Misc Rev-Friday Night Live	9,300	9,300	9,300
33,255	28,655	40,700	2,500	694-160	Misc Rev-Oktoberfest	25,000	25,000	25,000
22,335	21,899	21,600	2,600	694-170	Misc Rev-New Year's Eve	22,300	22,300	22,300
3,510	500	500	4,090	694-180	Misc Rev-St. Patrick's Day	1,000	1,000	1,000
6,000	1,800	0	0	694-190	Misc Rev-Movies in the Park	0	0	0
2,000	6,400	6,000	5,250	694-200	Misc Rev - Baby Badger	6,000	6,000	6,000
0	3,600	0	221	694-300	Donated Revenue	0	0	0
0	0	1,000	2,400	694-400	Misc Rev - South James St Event	1,000	1,000	1,000
185,794	193,449	202,000	148,579		TOTAL REVENUES	191,900	191,900	191,900
(17,802)	49,995	(31,800)	0		Prior Year Fund Balance	(19,100)	(41,000)	(39,600)
167,992	243,444	170,200	148,579		TOTAL DDA OPERATING REVENUES:	172,800	150,900	152,300

DDA - OPERATING FUND 493
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - DDA - OPERATING FUND CODE: 493-000

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
0	0	0	0	702	Salaries & Wages	100	100	100
32,500	33,200	33,900	22,600	703	Administrative Fees	34,600	35,300	36,100
1,400	27,307	30,200	18,965	704	Salaries & Wages - Part-time	29,900	30,400	30,900
169	2,867	3,100	1,797	719	Fringe Benefits	3,000	3,100	3,100
4,205	70,589	3,800	5,174	740	Operating Supplies	4,600	1,300	1,300
137	333	500	108	740-100	Supplies - Boat Train	500	500	500
0	0	0	2,596	740-140	Love Ludington Race Series	4,600	4,600	4,600
12,832	12,951	13,000	12,908	740-200	Supplies-FNL	14,300	14,300	14,300
28,299	25,166	26,000	1,603	740-300	Supplies-Oktoberfest	25,000	25,000	25,000
16,024	17,394	15,900	530	740-400	Supplies-NYE	13,900	13,900	13,900
3,410	25	500	1,905	740-500	Supplies - St Patrick's Day	500	500	500
1,339	1,491	1,500	(289)	740-600	Movies in the Park	0	0	0
0	0	1,000	1,164	740-700	Supplies-Back to the 50's	1,000	1,000	1,000
11,740	2,546	2,100	400	801	Professional Services	8,400	2,400	2,400
22,846	17,795	7,000	13,029	802	Contractual Services	4,500	4,500	4,500
5,000	9,000	9,000	5,467	802-100	Contractual Svc - Sidewalk	0	0	0
0	0	100	0	820	Membership Dues	0	0	0
490	492	500	490	853	Telephone	1,800	1,800	1,800
189	0	0	0	853-100	Cell Phone	0	0	0
0	0	0	63	860	Transportation	0	0	0
8,961	8,351	8,200	6,990	900	Printing & Publishing	9,500	9,500	9,500
954	129	1,000	1,233	902	Farmer's Market	1,000	1,000	1,000
837	840	900	505	921	Utilities - Electric - Sign	900	1,000	1,100
704	730	0	0	930	Repairs, Maint. & Materials	0	0	0
0	150	100	1,490	956	Miscellaneous	0	0	0
11,200	11,200	11,200	11,200	967-1	Contribution to General Fund	11,200	0	0
0	0	700	467	969-600	Contribution to Technology Fund	700	700	700
0	0	0	0	970	Capital Imp- Contractual Services	2,800	0	0
4,756	888	0	0	977	Equipment	0	0	0
167,992	243,444	170,200	110,395		TOTAL DDA OPERATING EXPENSES:	172,800	150,900	152,300

RENTAL INSPECTION FUND 5422
REVENUES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2016, 2017, 2018
DEPARTMENT - RENTAL INSPECTION CODE: 542-000

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	REVENUES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
0	0	38,000	24,940	574-192	Contributions from Rental Inspections	100	100	15,600
0	0	32,600	10,075	628	Rental Inspection Fees	21,200	21,200	21,200
0	0	0	69	666	Interest Earned on Investments	0	0	0
0	0	70,600	35,084		TOTAL REVENUES:	21,300	21,300	36,800
0	0	(23,900)	0		Prior Year Fund Balance:	12,700	10,400	(4,900)
0	0	46,700	35,084		TOTAL RENTAL INSPECTION REVENUES:	34,000	31,700	31,900

WATER PLANT FUND 591
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - WATER PLANT FUND CODE: 591-556

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
363,343	365,178	359,400	221,715	702	Salaries & Wages	370,500	376,100	381,800
77,200	78,800	80,400	53,600	703	Administrative Expenses	82,100	83,800	85,500
0	0	0	342	704	Salaries & Wages - Part Time	1,400	1,400	1,400
231,778	286,692	240,800	160,222	719	Fringe Benefits	258,800	262,700	266,700
2,400	2,400	2,400	1,600	719-100	BC/BS Reimbursement	2,400	2,400	2,400
165	495	400	280	722-100	Licenses	200	400	200
62,285	67,774	112,500	56,796	740	Operating Supplies	107,000	109,000	111,000
33,142	28,833	16,000	8,484	801	Professional Services	79,200	25,000	43,600
128	225	200	166	801-100	CDL Drug / Alcohol Testing	200	200	200
29,739	38,909	129,100	99,952	802	Contractual Services	130,000	94,200	94,200
559	578	600	552	820	Membership & Dues	600	600	600
110	210	0	0	835	Health Services	0	0	0
6,142	6,134	6,400	3,636	853	Telephone	6,200	6,200	6,200
53	112	100	26	853-100	Cell phone	100	100	100
252	0	300	0	860	Transportation	300	300	300
1,581	1,270	2,200	0	864	Conferences & Workshops	2,200	2,200	2,200
28,327	28,003	28,000	28,219	910	Insurance & Bonds	27,900	27,900	27,900
118,745	138,426	196,300	86,620	921	Utilities - Electric	155,800	159,000	162,200
26,916	17,244	22,700	8,227	923	Utilities - Heat	20,000	20,000	20,000
18,459	20,615	31,700	9,549	930	Repairs, Maint. & Supplies	18,000	68,000	18,000
23,283	28,900	29,500	15,954	943	Equipment Rental	31,400	32,100	32,800
0	0	0	0	956	Miscellaneous Expenses	0	0	0
4,049	3,554	3,400	2,267	969-600	Contribution To Technology Fund	3,700	3,800	3,800
0	0	381,200	28,807	970-801	Capital Improvement-Professional	438,000	219,000	0
0	0	3,101,600	2,130	970-802	Capital Improvement-Contractual	5,591,600	2,150,600	0
0	0	0	0	977	Equipment	0	30,000	0
0	0	71,900	0	991	Principal	192,000	188,000	191,000
0	0	64,700	0	995	Interest	128,700	132,400	129,800
0	0	0	0	999	Agent Fees & Service Charge	0	0	0
1,028,655	1,114,352	4,881,800	789,143		TOTAL WATER PLANT EXPENSES:	7,648,300	3,995,400	1,581,900
597,031	668,939	2,675,500	303,856		TOTAL WATER MAINTENANCE EXPENSES:	2,744,000	1,788,300	453,900
1,625,686	1,783,291	7,557,300	1,092,999		TOTAL WATER PLANT & MAINTENANCE EXPENSES:	10,392,300	5,783,700	2,035,800

WASTE WATER TREATMENT PLANT FUND 592
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - WWTP FUND CODE: 592-527

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
236,646	245,775	250,900	142,159	702	Salaries & Wages	255,600	260,900	265,100
77,200	78,800	80,400	53,600	703	Administrative Expenses	82,100	83,800	85,500
148,627	201,741	168,200	98,348	719	Fringe Benefits	178,500	182,200	185,100
2,400	1,200	1,200	1,200	719-100	BC/BS Employee Reimbursement	0	0	0
43	0	100	0	722	CDL License	100	100	100
70	330	300	90	722-100	Licenses	300	300	300
110,396	100,289	104,000	81,226	740	Operating Supplies	129,300	131,900	114,600
0	38	0	0	782	Road Materials & Supplies	0	0	0
31,967	47,227	29,700	17,638	801-200	Professional Services	36,200	18,700	18,800
0	114	0	0	802	Contractual Services	0	0	0
29,962	30,078	23,300	18,057	820	Membership Dues	22,200	38,900	38,900
397	355	500	435	835	Health Services	500	500	500
674	100	200	245	853	Telephone	200	200	200
2,665	2,946	2,500	1,436	853	Cellular Telephone	3,000	3,000	3,000
495	540	600	70	860	Transportation	600	600	600
2,098	1,831	2,600	645	864	Conferences & Workshops	2,600	2,600	2,600
28,327	28,003	28,000	28,219	910	Insurance & Bonds	27,900	27,900	27,900
71,189	60,277	62,700	36,108	921	Utilities - Electric - Lift Station	62,400	63,700	65,000
153,356	160,355	147,000	106,348	921-100	Utilities - Electric - WWTP	220,400	224,900	229,400
2,152	1,853	2,500	1,520	923	Utilities - Gas - Lift Station	2,500	2,500	2,500
6,059	5,058	5,100	1,787	923-100	Utilities-Gas- WWTP	5,100	5,100	5,100
1,033	1,473	1,900	726	927	Utilities - Water	1,100	1,100	1,100
10,942	16,983	16,500	12,993	930	Repairs, Maint. & Supplies	16,500	16,500	16,500
34,000	34,700	35,400	19,518	943	Equipment Rental	36,200	37,000	37,800
0	0	0	0	956	Miscellaneous	0	0	0
4,280	2,926	2,700	1,800	969-600	Contribution To Technology Fund	2,700	2,800	2,900
0	0	382,500	54,665	970-801	Cap Imp - Professional Svc	382,500	720,000	720,000
0	0	3,090,000	1,314	970-802	Cap Imp - Contractual Svc	3,090,000	5,520,000	5,520,000
0	0	0	52,431	977	Equipment	10,000	0	0
0	0	66,000	0	991-200	15 Bond Principal	60,600	228,900	414,600
0	0	59,400	0	995-200	15 Bond Interest	54,600	204,600	366,600
0	0	75,000	0	991-100	07 Bond: Principal	75,000	75,000	75,000
17,875	16,738	15,600	7,800	995-100	07 Bond: Interest	14,400	13,200	12,000
972,852	1,039,730	4,654,800	740,377		TOTAL WASTE WATER TREATMENT PLANT EXP:	4,773,100	7,866,900	8,211,700
417,399	411,213	1,979,400	200,506		TOTAL SEWAGE MAINTENANCE EXPENSE:	2,240,300	1,888,800	193,600
1,390,251	1,450,943	6,634,200	940,883		TOTAL WWTP & SEWAGE MAINTENANCE EXPENSES:	7,013,400	9,755,700	8,405,300

MUNICIPAL MARINA FUND 594
REVENUES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - MUNICIPAL MARINA FUND CODE: 594-000

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	REVENUES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
0	0	0	0	566-100	Waterways Grant-Preliminary Engineering Study	0	116,500	0
0	0	0	0	567-100	State Grant - Dredging	0	0	0
0	0	0	0	645	Apparel Sales	0	0	0
936	469	600	344	646	Pop Sales	500	500	500
5,739	5,982	5,700	2,990	647	Ice Sales	5,700	5,700	5,700
975	1,140	1,000	795	648	Pump Out Revenues	1,000	1,000	1,000
124	209	100	182	648-100	Holding Tank Supply Sales	200	200	200
340,198	289,462	274,800	232,445	649	Gas Sales	250,000	250,000	250,000
133,029	95,060	88,000	109,894	649-100	Diesel Sales	124,500	124,500	124,500
60	110	100	86	649-200	Oil Sales	100	100	100
12,379	6,690	6,100	7,029	649-300	Non Tax Fuel	8,800	8,800	8,800
243	291	200	145	650	Miscellaneous Sales	200	200	200
284	281	300	217	650-100	Telescope Sales	300	300	300
1,142	967	1,000	857	651	Laundry Sales	1,000	1,000	1,000
840	945	900	735	652	Sign Sales	800	800	800
197,426	210,737	212,900	188,262	653	Seasonal Boat Slip Rentals	202,200	202,200	202,200
600	600	500	100	653-100	Waiting List Application Fee	0	0	0
113,302	114,856	116,500	99,009	654	Transient Boat Slip Rentals	109,400	109,400	109,400
1,974	2,730	1,900	1,856	666	Interest Earned	1,900	1,900	1,900
445	1,669	0	1,297	677	Reimbursements	0	0	0
809,697	732,197	710,600	646,243		TOTAL REVENUES:	706,600	823,100	706,600
86,375	82,383	(7,800)	0		Prior Year Fund Balance:	(8,500)	91,700	(51,200)
896,072	814,580	702,800	646,243		TOTAL MUNICIPAL MARINA REVENUES:	698,100	914,800	655,400

MUNICIPAL MARINA FUND 594
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - MUNICIPAL MARINA FUND CODE: 594-000

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
47,300	46,285	47,900	30,317	702	Salaries & Wages	49,100	49,900	50,700
44,900	45,800	46,800	31,200	703	Administrative Expenses	47,800	48,800	49,800
72,568	68,243	71,000	59,054	704	Salaries & Wages - Part Time	71,000	71,000	71,000
38,505	40,978	39,300	35,461	719	Fringe Benefits	41,200	41,800	42,300
0	0	0	0	720	Unemp. Compensation	5,000	0	0
6,323	14,331	5,900	4,520	740	Operating Supplies	5,900	5,900	5,900
1,628	394	1,000	1,688	740-100	Ice	1,100	1,100	1,100
605	558	600	491	740-200	Pop	500	500	500
238	379	300	0	740-300	Sale Items	0	0	0
2	233	0	68	740-400	Holding Tank Supplies	200	0	200
1,397	894	1,500	1,342	744	Clothing Allowance	1,500	1,500	1,500
307,161	261,907	236,400	157,013	751	Gasoline	212,100	212,100	212,100
115,285	74,956	69,700	57,208	751-100	Diesel	95,700	95,700	95,700
0	0	200	70	751-200	Motor Oil	0	200	0
7,842	9,902	4,700	3,109	801	Professional Services	3,200	3,200	3,300
34,305	43,935	30,500	23,732	802	Contractual Services	35,800	22,500	22,500
2,990	18,520	15,000	2,750	802-100	Dock Repairs	9,000	9,000	9,000
450	450	500	250	820	Membership Dues	500	500	500
380	200	500	110	835	Health Services	500	500	500
2,382	7,326	7,100	1,946	853	Telephone	6,300	6,300	6,300
540	540	600	270	853-100	Cellular Phone	600	600	600
0	0	300	0	860	Transportation	300	300	300
0	0	0	0	864	Conferences & Workshops	0	0	0
11,300	1,350	11,300	1,000	880	Community Promotion	1,300	1,300	1,300
2,708	846	1,500	1,618	900	Printing & Publishing	1,500	1,500	1,500
7,869	7,779	8,000	7,839	910	Insurance & Bonds	7,800	7,800	7,800
19,769	18,462	23,600	11,911	921	Utilities - Electric	17,500	16,800	17,200
2,692	1,879	2,400	842	923	Utilities - Heat/Gas	2,400	2,400	2,400

TECHNOLOGY FUND 650
REVENUE BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - TECHNOLOGY FUND CODE: 650-000

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	REVENUES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
925	2,926	2,400	1,600	574-171	Contributions from City Council	2,300	2,400	2,400
3,239	4,390	3,500	2,333	574-172	Contributions from City Manager	4,100	4,100	4,200
9,739	9,616	9,200	6,133	574-173	Contributions from City Clerk	9,300	9,300	9,600
6,941	6,062	5,800	3,867	574-174	Contributions from City Treasurer	5,800	5,900	6,000
8,213	7,212	6,900	4,600	574-175	Contributions from City Assessor	11,500	7,000	7,000
23,135	16,409	15,000	10,000	574-176	Contributions from Police Dept	19,400	14,700	40,000
3,702	2,508	2,000	1,333	574-177	Contributions from Fire Dept	2,300	2,400	2,500
2,082	1,881	1,800	1,200	574-178	Contributions from Cemetery	1,900	1,900	1,900
2,082	1,181	1,100	733	574-179	Contributions from Comm Dev	1,100	1,100	1,100
0	0	700	467	574-180	Contributions from DDA	700	700	700
4,511	6,062	5,700	3,800	574-181	Contributions from Senior Ctr	5,900	5,900	6,000
4,049	3,554	3,400	2,267	574-182	Contributions from Water Dept	3,700	3,800	3,800
4,280	2,926	2,700	1,800	574-183	Contributions from Sewer Dept	2,700	2,800	2,900
2,545	2,926	2,800	1,867	574-184	Contributions from Marina	2,900	3,000	3,100
3,470	3,136	2,900	1,933	574-185	Contributions from Motor Pool	2,800	2,800	3,000
5,090	3,449	4,200	2,800	574-187	Contributions from Cartier Park	2,800	2,800	2,800
1,735	2,195	2,000	1,333	574-188	Contributions from DPW	4,700	2,200	2,100
2,545	2,299	2,200	1,467	574-189	Contributions from Water Maint	2,300	2,300	2,400
2,545	2,299	2,200	1,467	574-190	Contributions from Sewer Maint	2,300	2,300	2,300
0	732	700	467	574-191	Contributions from City Hall	700	700	700
0	700	700	467	574-192	Contributions from Assessor Rental Inspection	3,400	900	900
0	0	0	0	666	Interest Earned on Investments	0	0	0
90,829	82,464	77,900	51,933		TOTAL REVENUES:	92,600	79,000	105,400
0	0	0	0		Prior Year Fund Balance:	(8,100)	(3,600)	(28,600)
90,829	82,464	77,900	51,933		TOTAL TECHNOLOGY FUND REVENUES:	84,500	75,400	76,800

MOTOR POOL 661
REVENUES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - MOTOR POOL FUND CODE: 661-000

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	REVENUES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
0	0	0	0	539	State Grant	0	0	0
3,447	2,893	3,200	2,273	650	Miscellaneous Sales	3,200	3,200	3,200
580	916	500	571	666	Interest Earned	300	300	300
2,233	1,173	800	1,172	677	Reimbursements	1,000	1,000	1,000
166,715	105,232	114,900	17,848	677-100	Reim. - L.M.T.A.	0	0	0
17,963	13,490	14,100	7,267	677-200	Reim. - PM Twp	12,000	12,000	12,000
0	0	0	0	677-250	Reim. - Fire Dept	0	0	0
297	176	200	238	677-300	Reim. - Other	300	300	300
1,341	949	900	655	677-400	Reim. - Hamlin Twp	900	900	900
530,477	511,093	553,100	300,651	687-000	Rent - General Fund	561,100	572,100	584,000
92,548	92,395	88,700	54,704	687-100	Rent - Major Streets	87,100	87,100	87,100
122	0	0	37	687-110	Rent-Senior Center	0	0	0
118,317	91,671	105,100	99,088	687-200	Rent - Local Streets	121,000	121,000	121,000
4,100	4,200	0	11,351	687-250	Rent-Cartier Park	6,300	6,500	6,700
23,283	28,846	29,500	15,954	687-300	Rent - Water Plant	31,400	32,100	32,800
0	730	0	0	687-350	Rent - DDA	0	0	0
41,053	49,107	55,900	31,404	687-400	Rent - Water Maintenance	57,100	58,300	59,500
34,041	34,700	35,400	19,518	687-500	Rent - WWTP Fund	36,200	37,000	37,800
33,719	34,347	29,200	29,585	687-510	Rent - Sewage Maintenance	29,800	30,400	31,100
10,800	7,100	0	7,769	687-600	Rent - Marina Fund	8,300	8,500	8,700
7,284	1,367	1,500	1,586	694	Miscellaneous Revenues	2,000	2,000	2,000
7,931	0	4,000	3,000	695-100	Sale of Equipment	2,000	2,000	2,000
1,096,251	980,384	1,037,000	604,671		TOTAL REVENUES:	960,000	974,700	990,400
83,205	42,121	(13,400)	0		Prior Year Fund Balance:	(17,100)	(28,900)	(36,400)
1,179,456	1,022,505	1,023,600	604,671		TOTAL MOTOR POOL REVENUES:	942,900	945,800	954,000

MOTOR POOL 661
EXPENDITURES BUDGET
FISCAL YEAR ENDING - DECEMBER 31, 2017, 2018, 2019
DEPARTMENT - MOTOR POOL FUND CODE: 661-000

2014	2015	2016 BUDGET	2016 Thru AUGUST	CODE	EXPENDITURES	2017 REQUESTED	2018 REQUESTED	2019 REQUESTED
194,103	181,861	184,200	98,760	702	Salaries & Wages	187,000	189,900	192,800
57,900	59,000	60,200	40,133	703	Administrative Expenses	61,500	62,800	64,100
0	2,245	0	6,890	704	Salaries & Wages - Part Time	0	0	0
125,285	142,028	123,500	94,473	719	Fringe Benefits	130,600	132,600	134,600
48	0	100	48	722	CDL Licenses	100	100	0
8,760	4,935	5,600	2,542	740	Operating Supplies	5,600	5,600	5,600
3,256	131	1,200	371	743	Tools	1,200	1,200	1,200
359,068	224,486	250,000	69,310	751	Gasoline, Motor Oil, Etc.	150,000	150,000	150,000
4,610	5,598	4,700	2,914	801	Professional Services	4,700	4,700	4,800
231	2,161	2,500	1,820	801-100	CDL Drug / Alcohol Testing	2,500	2,500	2,500
16,685	12,405	6,900	5,257	802	Contractual Services	5,600	5,700	5,800
668	319	300	100	835	Health Services	200	100	200
1,817	1,886	1,900	1,105	853	Telephone	2,000	2,000	2,000
300	300	300	0	853	Cellular Telephone	300	300	300
0	65	0	0	33	Transportation	0	0	0
0	0	0	0	864	Conferences & Workshops	0	0	0
55,080	54,450	55,600	27,759	910	Insurance & Bonds	54,300	54,300	54,300
18,433	19,511	20,100	11,342	921	Utilities - Electric	20,400	20,900	21,400
22,594	11,408	15,000	6,029	923	Utilities - Heat	13,500	13,500	13,500
2,015	2,276	2,500	1,553	927	Utilities - Water	2,500	2,700	2,800
110,371	78,282	100,000	56,807	930	Repairs, Maint. & Supplies	100,000	100,000	100,000
114	146	100	53	956	Miscellaneous Expenses	100	100	100
194,649	215,875	0	0	968-100	Depreciation	0	0	0
3,470	3,136	2,900	1,933	969-600	Contribution To Technology Fund	2,800	2,800	3,000
0	0	186,000	194,222	977	Equipment	198,000	194,000	195,000
1,179,456	1,022,505	1,023,600	623,422		TOTAL MOTOR POOL EXPENSES:	942,900	945,800	954,000