


City, Village, and Township Revenue Sharing and County Incentive Program Certification

Issued under authority of 2018 Public Act 207. Filing is mandatory to qualify for payments.

Each city/village/township/county applying for City, Village, and Township Revenue Sharing or County Incentive Program payments must:

1. Certify to the Michigan Department of Treasury (Treasury) that the local unit listed below has produced and made available to the public a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report as required by 2018 Public Act 207. The local unit must include in any mailing of general information to its citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office.
2. Submit to Treasury a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report.

This certification, along with a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report, **must be received by December 1, 2018**, (or the first day of a payment month) in order to qualify for that month's payment. Postmark dates will not be considered. For questions, call 517-373-2697.

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name CITY OF LUDINGTON		Local Unit County Name MASON	
Local Unit Code 532010		Contact E-Mail Address dlluskin@ci.ludington.mi.us	
Contact Name Deborah L. Luskin	Contact Title City Clerk	Contact Telephone Number (231) 845-6237	Extension
Website Address, if reports are available online www.ludington-mi.gov		Current Fiscal Year End Date 12/31/2017	
PART 2: CITIZEN'S GUIDE			
Check any of the following that apply:			
<input checked="" type="checkbox"/> The local unit has elected to use Treasury's online Citizen's Guide to comply with the legislative requirements. Therefore, a copy of the Citizen's Guide will not be submitted to Treasury.			
<input type="checkbox"/> The local unit does not have any unfunded liabilities (pensions or other postemployment benefits (OPEB)).			
PART 3: CERTIFICATION			
<i>In accordance with 2018 Public Act 207, the undersigned hereby certifies to Treasury that the above mentioned local unit 1) has produced a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report and 2) will include in any mailing of general information to our citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report are attached to this signed certification, unless otherwise noted in Part 2.</i>			
Chief Administrative Officer Signature (as defined in MCL 141.422b) 		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) Steve Brock	
Title Interim City Manager		Date 11/26/2018	

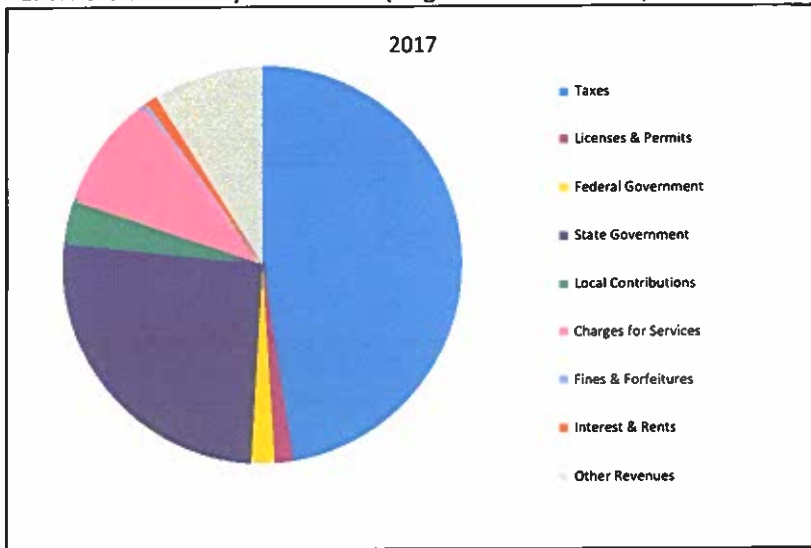
Completed and signed form (including required attachments) should be e-mailed to: TreasRevenueSharing@michigan.gov. If you are unable to submit via e-mail, fax to 517-335-3298 or mail the completed form and required attachments to:

Michigan Department of Treasury
Revenue Sharing and Grants Division
PO Box 30722
Lansing MI 48909

TREASURY USE ONLY		
CVTRS/CIP Eligible Y N	Certification Received	Citizen's Guide Received
Performance Dashboard Received	Debt Service Report Received	Projected Budget Report Received
Final Certification	CVTRS/CIP Notes	

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Ludington - Mason

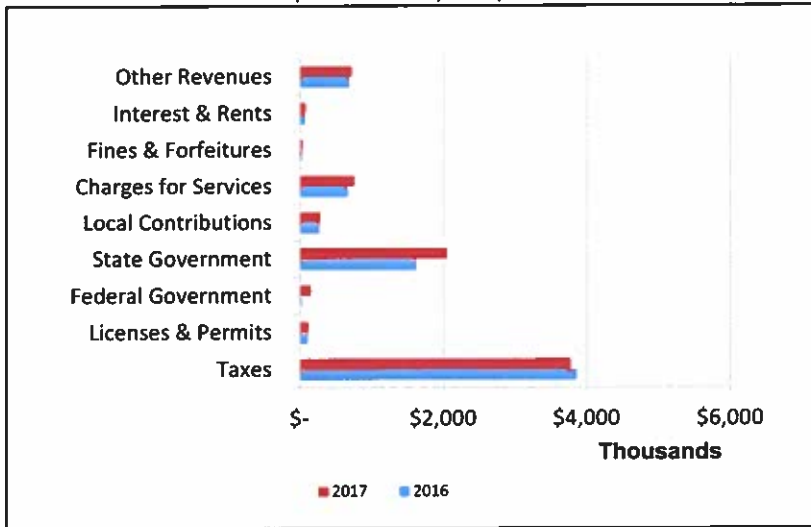
1. Where our money comes from (all governmental funds)



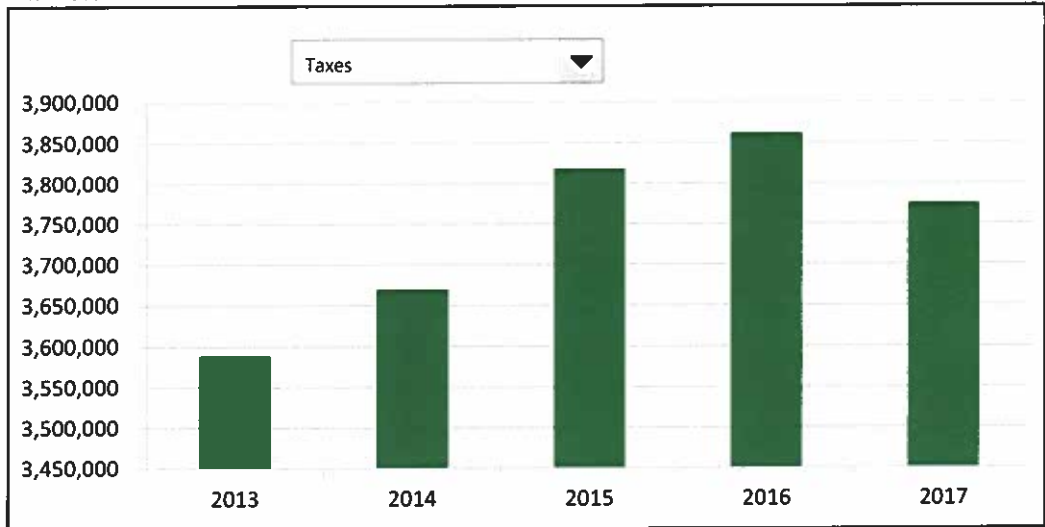
2. Compared to the prior year

	2016	2017	Change
Taxes	\$ 3,861,713	\$ 3,774,854	-2.25%
Licenses & Permits	\$ 113,681	\$ 118,694	4.41%
Federal Government	\$ 27,140	\$ 152,620	462.34%
State Government	\$ 1,617,540	\$ 2,049,912	26.73%
Local Contributions	\$ 275,961	\$ 278,984	1.10%
Charges for Services	\$ 666,547	\$ 755,577	13.36%
Fines & Forfeitures	\$ 30,913	\$ 31,213	0.97%
Interest & Rents	\$ 74,263	\$ 69,912	-5.86%
Other Revenues	\$ 690,794	\$ 713,332	3.26%
Total Revenues	\$ 7,358,552	\$ 7,945,098	7.97%

3. Revenue sources - compared to the prior year



4. Historical trends of individual sources

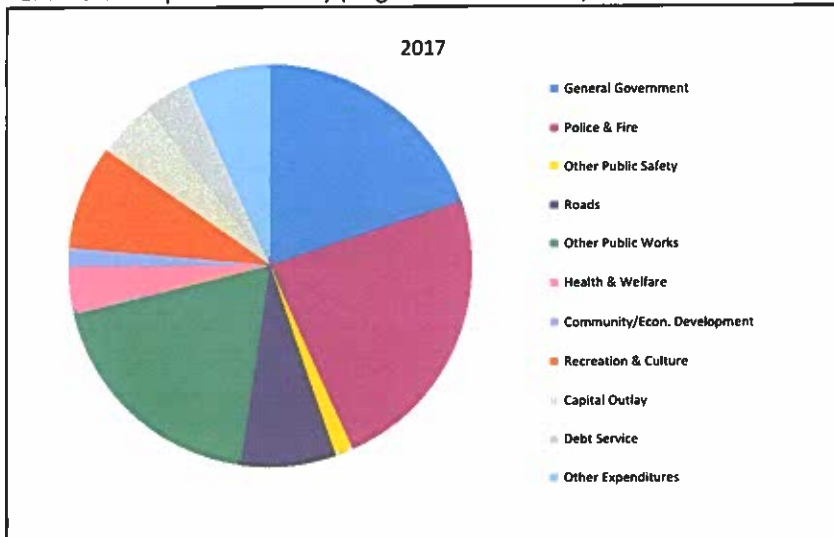


Federal Grant Revenue increased due to HAVA Grant for new election equipment. State Revenue Sharing higher than budgeted. Charges for Services higher due to new Special Event Policy and Fees Charged.

For more information on our unit's finances, contact Steve Brock at 231-845-6237.

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Ludington - Mason

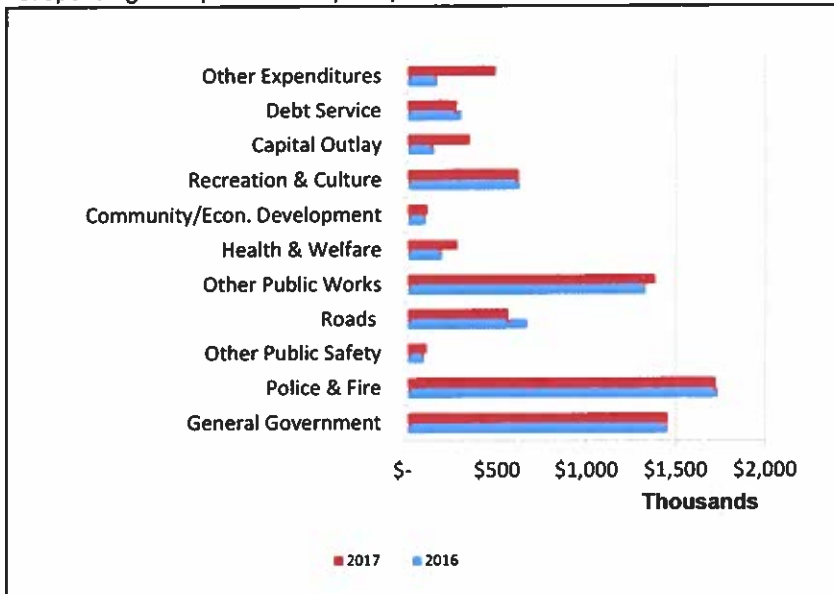
1. Where we spend our money (all governmental funds)



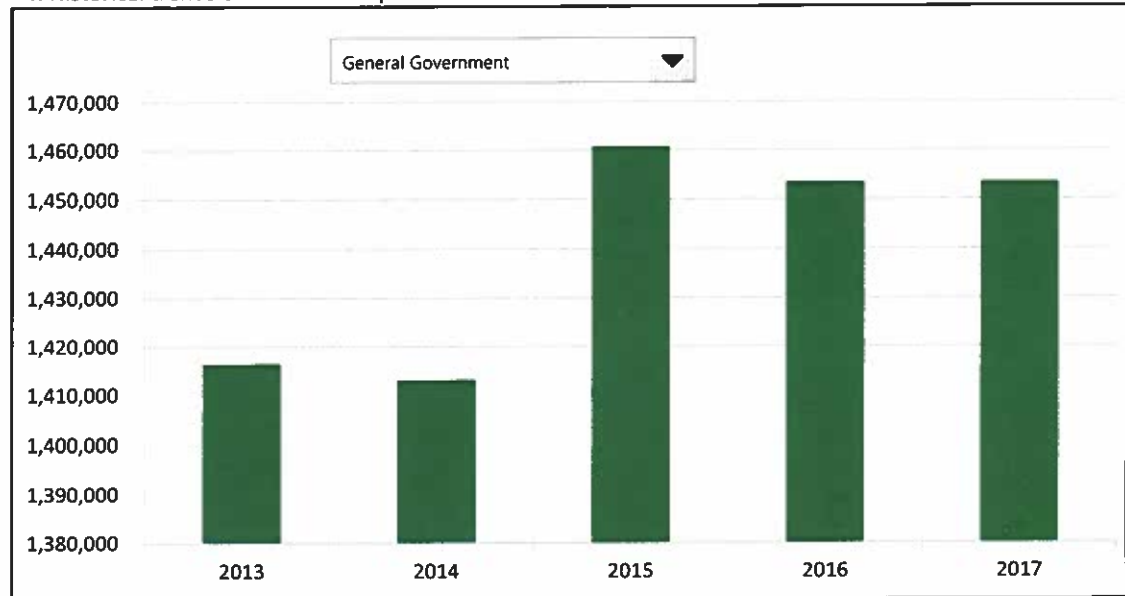
2. Compared to the prior year

	2016	2017	Change
General Government	\$ 1,453,443	\$ 1,453,487	0.00%
Police & Fire	\$ 1,736,256	\$ 1,723,009	-0.76%
Other Public Safety	\$ 89,664	\$ 105,504	17.67%
Roads	\$ 668,190	\$ 562,036	-15.89%
Other Public Works	\$ 1,330,396	\$ 1,383,741	4.01%
Health & Welfare	\$ 191,469	\$ 276,725	44.53%
Community/Econ. Development	\$ 99,893	\$ 106,956	7.07%
Recreation & Culture	\$ 624,083	\$ 618,917	-0.83%
Capital Outlay	\$ 145,020	\$ 345,320	138.12%
Debt Service	\$ 301,130	\$ 273,395	-9.21%
Other Expenditures	\$ 162,966	\$ 491,530	201.62%
Total Expenditures	\$ 6,802,510	\$ 7,340,620	7.91%

3. Spending - compared to the prior year



4. Historical trends of individual departments:

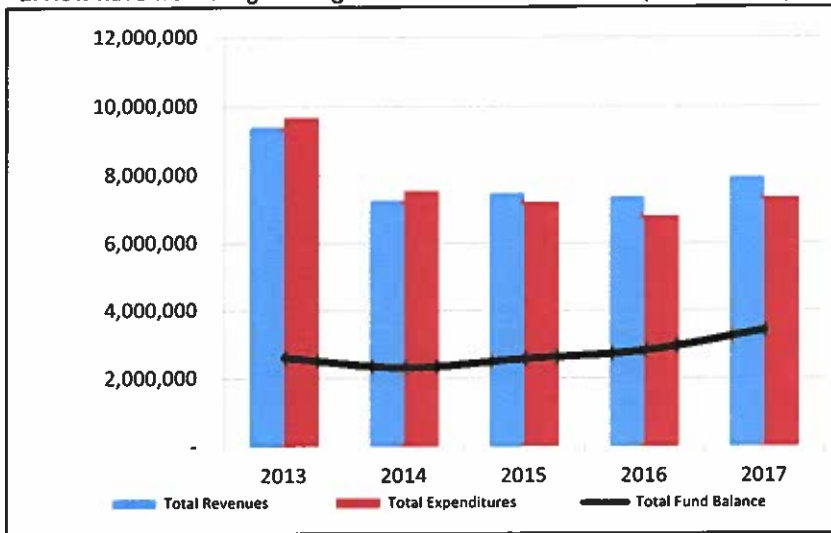


Public Safety increased in 2017 due to new security camera system and additional cost to outfit the new Police Patrol Vehicle. Additional Capital Outlay due to land acquired for new fire station and architect costs for new fire station.

For more information on our unit's finances, contact Steve Brock at 231-845-6237.

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Ludington - Mason

1. How have we managed our governmental fund resources (fund balance)

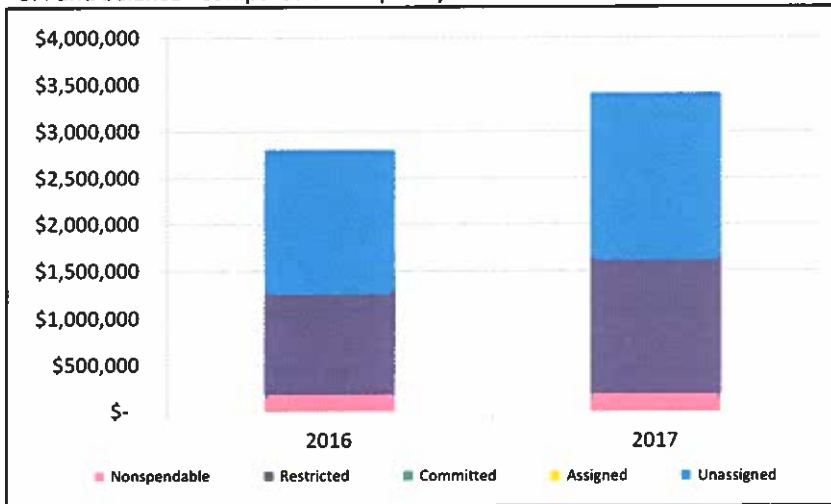


2. Compared to the prior year

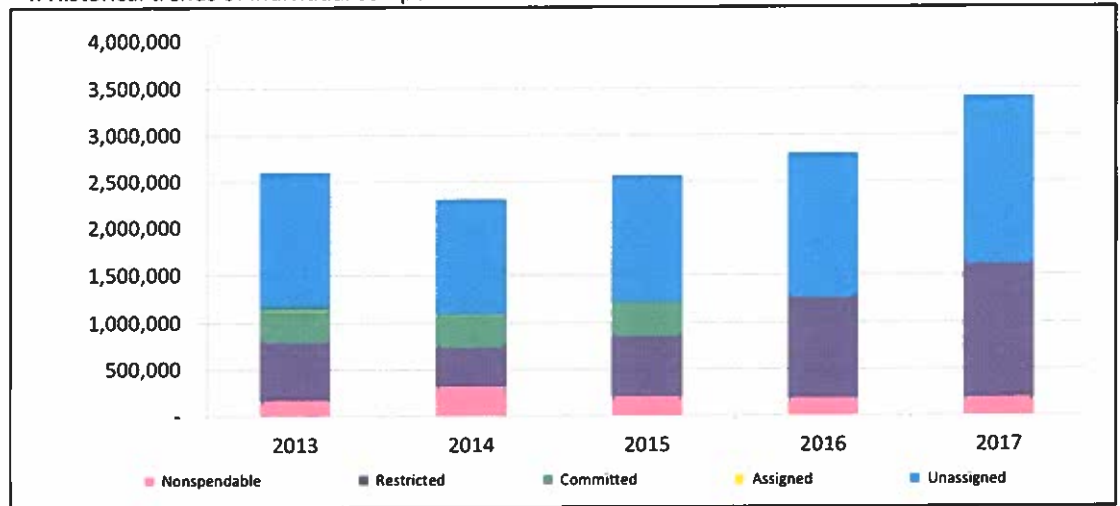
	2016	2017	Change
Revenues	\$ 7,358,552	\$ 7,945,098	7.97%
Expenditures	\$ 6,802,510	\$ 7,340,620	7.91%
Surplus (Shortfall)	\$ 556,042	\$ 604,478	8.71%

Fund balance, by component:	2016	2017	Change
Nonspendable	\$ 189,722	\$ 193,748	2.12%
Restricted	\$ 1,062,315	\$ 1,413,099	33.02%
Committed	\$ -	\$ -	N/A
Assigned	\$ -	\$ -	N/A
Unassigned	\$ 1,551,861	\$ 1,801,529	16.09%
Total Fund Balance	\$ 2,803,898	\$ 3,408,376	21.56%

3. Fund balance - compared to the prior year



4. Historical trends of individual components



Restricted Fund Balance increased in 2017 due to restricted cash requirements on USDA loans for Water and Sewer bond projects.

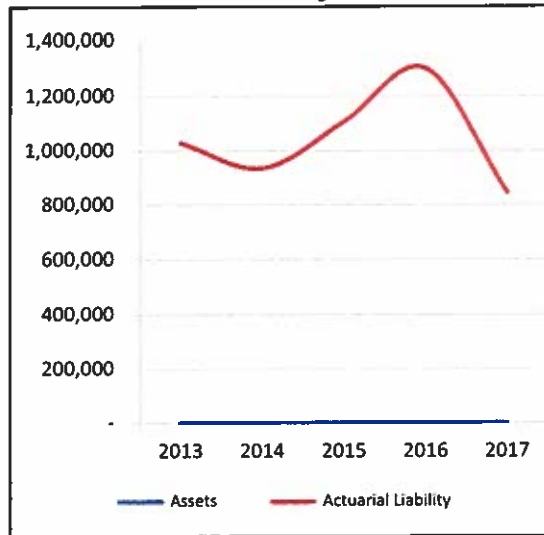
For more information on our unit's finances, contact Steve Brock at 231-845-6237.

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Ludington - Mason

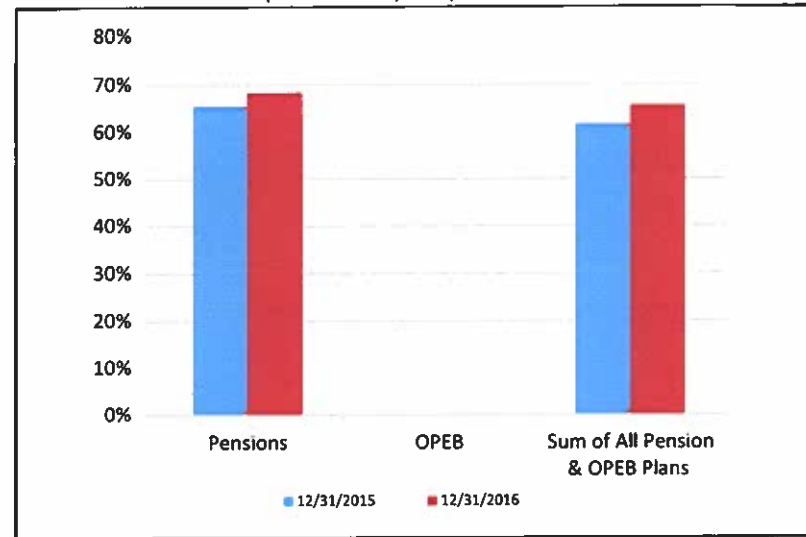
1. Pension funding status



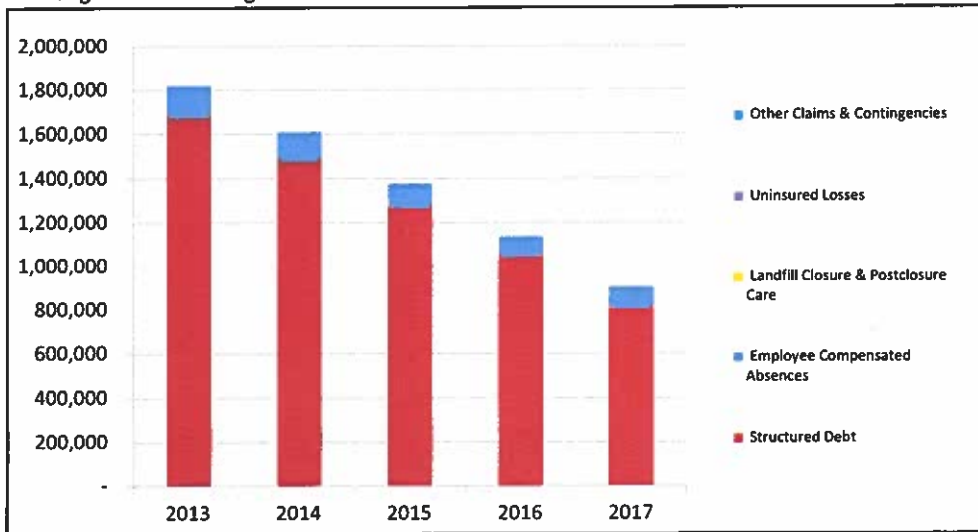
2. Retiree Health care funding status



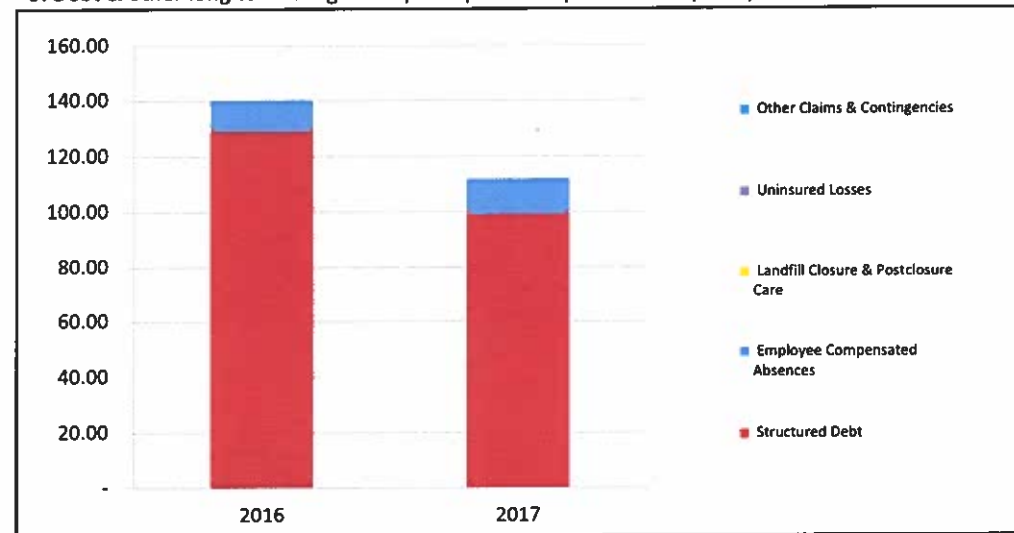
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



Retiree Health Care funding is not funded, the City uses the "Pay As You Go" to fund the OPEB. Additional contributions to MERS increased funding % in 2017.

For more information on our unit's finances, contact Steve Brock at 231-845-6237.

Ludington Dashboard



Fiscal Stability	Prior 2016	Current 2017	Progress
Annual General Fund property tax revenue per capita	\$487	\$510	↑
Fund balance as % of annual General Fund expenditures	30%	33%	↑
Unfunded OPEB liability as a % of annual General Fund revenues	3%	4%	↓
Debt burden per capita	\$351	\$1,609	↓
% funding of MERS pension system	68%	68%	↔
% funding of Police pension system	74%	74%	↔
Number of services delivered via cooperative venture	45	44	↓

Public Safety	Prior 2016	Current 2017	Progress
Violent crimes	148	138	↑
Property crimes	364	366	↓
Traffic injuries or fatalities	19	27	↓
Structure fires	7	3	↑

Economic Strength	Prior 2016	Current 2017	Progress
% of community with access to high speed broadband	100%	100%	↔
Investment in streets, water and wastewater infrastructure per capita	\$4,220.75	\$5,611.77	↑
Average age of critical infrastructure (years)	15.66	16.30	↓

Quality of Life	Prior 2016	Current 2017	Progress
Percent of General Fund budget committed to arts, culture and recreation	10%	10%	↔
% of drinking water standards met	100%	100%	↔

Performance Improving

Performance staying about the same

Performance Declining



**CITY OF LUDINGTON
DEBT SERVICE REQUIREMENTS**

2005 BUILDING AUTHORITY REFUNDING BONDS

Initial Refunding Date August 2, 2005

Amount of Refunding \$2,135,000

Funding Source General Fund contributes to Building Authority Fund

Building Authority Fund pays the bond payments

**(Initial Building Authority Bonds, Series 2000 issued February 3, 2000
in the amount of \$2,700,000; General Obligation Bonds)**

Construction of Police Department Building and City Hall

Issue in the amount of	\$ 2,135,000
Less: Principal paid in prior years	(1,335,000)
Principal paid in current year	(250,000)
Balance payable at December 31, 2017	\$ 550,000

Balance Payable as follows:

Fiscal Year Ended	Interest Rate	Interest Due February 1	Interest Due August 1	Principal due August 1	Total Annual Requirement
2018	3.90%	10,867	10,868	265,000	286,735
2019	4.00%	5,700	5,700	285,000	296,400
		\$ 16,567	\$ 16,568	\$ 550,000	\$ 583,135

2007 SEWAGE DISPOSAL SYSTEM JUNIOR LIEN REVENUE BONDS

Initial Issuance Date June 21, 2007

Amount of Issuance \$1,500,000

Funding Source Paid out of the net revenues of the Sewer System

Purpose to Defray Cost of acquisition and construction of a lift station

to replace the Lavinia Street lift station and acquisition and construction

of sanitary sewer mains to replace existing sanitary sewer mains in the City

Issue in the amount of	\$ 1,500,000
Less: Principal paid in prior years	(615,000)
Principal paid in current year	(75,000)
Balance payable at December 31, 2017	\$ 810,000

Balance Payable as follows:

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2018	1.625%	6,581	6,581	75,000	88,162
2019	1.625%	5,972	5,972	75,000	86,944
2020	1.625%	5,363	5,363	80,000	90,726
2021	1.625%	4,712	4,712	80,000	89,424
2022	1.625%	4,063	4,063	80,000	88,126
2023	1.625%	3,412	3,412	80,000	86,824
2024	1.625%	2,763	2,763	85,000	90,526
2025	1.625%	2,072	2,072	85,000	89,144
2026	1.625%	1,381	1,381	85,000	87,762
2027	1.625%	691	691	85,000	86,382
		37,010	37,010	810,000	884,020

2016 WATER SUPPLY SYSTEM REVENUE BONDS

Initial Issuance Dated 10/18/2016

Amount of Principal \$9,817,000

Funding Source Paid out of the net revenues of the Water System

Purpose is to finance improvements to the City's water supply system required by the terms of an administrative consent order between the City and MDEQ

Issue Dated 10/18/16 in the amount of	9,817,000
Less: Principal amount not drawn	(2,388,000)
Principal paid in current year	(192,000)
Balance Payable at 12/31/17	<u>7,237,000</u>

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2018	1.375%	66,172	66,172	188,000	320,344
2019	1.375%	64,879	64,879	191,000	320,758
2020	1.375%	63,566	63,566	193,000	320,132
2021	1.375%	62,239	62,239	196,000	320,478
2022	1.375%	60,892	60,892	199,000	320,784
2023	1.375%	59,524	59,524	201,000	320,048
2024	1.375%	58,142	58,142	204,000	320,284
2025	1.375%	56,739	56,739	207,000	320,478
2026	1.375%	55,316	55,316	210,000	320,632
2027	1.375%	53,873	53,873	213,000	320,746
2028	1.375%	52,408	52,408	216,000	320,816
2029	1.375%	50,923	50,923	219,000	320,846
2030	1.375%	49,417	49,417	222,000	320,834
2031	1.375%	47,891	47,891	225,000	320,782
2032	1.375%	46,344	46,344	228,000	320,688
2033	1.375%	44,777	44,777	231,000	320,554
2034	1.375%	43,189	43,189	234,000	320,378
2035	1.375%	41,580	41,580	237,000	320,160
2036	1.375%	39,951	39,951	241,000	320,902
2037	1.375%	38,294	38,294	244,000	320,588
2038	1.375%	36,616	36,616	247,000	320,232
2039	1.375%	34,918	34,918	251,000	320,836
2040	1.375%	33,193	33,193	254,000	320,386
2041	1.375%	31,446	31,446	258,000	320,892
2042	1.375%	29,672	29,672	261,000	320,344
2043	1.375%	27,878	27,878	265,000	320,756
2044	1.375%	26,056	26,056	268,000	320,112
2045	1.375%	24,214	24,214	272,000	320,428
2046	1.375%	22,344	22,344	276,000	320,688
2047	1.375%	20,446	20,446	280,000	320,892
2048	1.375%	18,521	18,521	283,000	320,042
2049	1.375%	16,576	16,576	287,000	320,152
2050	1.375%	14,603	14,603	291,000	320,206
2051	1.375%	12,602	12,602	295,000	320,204
2052	1.375%	10,574	10,574	299,000	320,148
2053	1.375%	8,518	8,518	303,000	320,036
2054	1.375%	6,435	6,435	308,000	320,870
2055	1.375%	4,317	4,317	312,000	320,634
2056	1.375%	2,173	2,173	316,000	320,346

<u>\$ 1,437,218</u>	<u>\$ 1,437,218</u>	<u>\$ 9,625,000</u>	<u>\$ 12,499,436</u>
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Less: Amount not drawn yet (2,388,000)

\$ 7,237,000

2013 COPIER/PRINTER CONTRACT PAYABLE

Initial Issuance Dated 9/1/2013

Amount of Principal \$89,160

Funding Source Paid out of the net revenues of the General Fund

Acquire Copy Machines with scanning powers and printers for the City.

Issue in the amount of	\$	89,160
Less: Principal paid in prior years		(64,650)
Principal paid in current year		(23,395)
Balance Payable at 12/31/17		<u>1,115</u>

Balance Payable as follows:

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2018	0.00%	-	-	1,115	1,115
		<u>-</u>	<u>-</u>	<u>1,115</u>	<u>1,115</u>

2017 WATER SUPPLY SYSTEM JUNIOR LIEN REVENUE BONDS

Initial Issuance Dated March 13, 2017

Amount of Principal \$2,330,000

Funding Source Paid out of the net revenues of the Water System

Purpose is to finance improvements to the City's water supply system required by the terms of an administrative consent order between the City and MDEQ and the acquisition and construction of water mains to replace existing water mains in City

Issue Dated 3/13/2017 in the amount of	2,330,000
Less: Principal amount not drawn	(178,217)
Principal paid in current year	(40,000)
Balance Payable at 12/31/17	<u>2,111,783</u>

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2018	1.875%	21,469	21,469	40,000	82,938
2019	1.875%	21,094	21,094	40,000	82,188
2020	1.875%	20,719	20,719	40,000	81,438
2021	1.875%	20,344	20,344	45,000	85,688
2022	1.875%	19,922	19,922	45,000	84,844
2023	1.875%	19,500	19,500	45,000	84,000
2024	1.875%	19,078	19,078	45,000	83,156
2025	1.875%	18,656	18,656	45,000	82,312
2026	1.875%	18,234	18,234	45,000	81,468
2027	1.875%	17,813	17,813	50,000	85,626
2028	1.875%	17,344	17,344	50,000	84,688
2029	1.875%	16,875	16,875	50,000	83,750
2030	1.875%	16,406	16,406	50,000	82,812
2031	1.875%	15,938	15,938	50,000	81,876
2032	1.875%	15,469	15,469	50,000	80,938
2033	1.875%	15,000	15,000	55,000	85,000
2034	1.875%	14,484	14,484	55,000	83,968
2035	1.875%	13,969	13,969	55,000	82,938
2036	1.875%	13,453	13,453	55,000	81,906
2037	1.875%	12,938	12,938	60,000	85,876
2038	1.875%	12,375	12,375	60,000	84,750
2039	1.875%	11,813	11,813	60,000	83,626
2040	1.875%	11,250	11,250	60,000	82,500
2041	1.875%	10,688	10,688	60,000	81,376
2042	1.875%	10,125	10,125	65,000	85,250
2043	1.875%	9,516	9,516	65,000	84,032
2044	1.875%	8,906	8,906	65,000	82,812
2045	1.875%	8,297	8,297	65,000	81,594
2046	1.875%	7,688	7,688	70,000	85,376
2047	1.875%	7,031	7,031	70,000	84,062
2048	1.875%	6,375	6,375	70,000	82,750
2049	1.875%	5,719	5,719	70,000	81,438
2050	1.875%	5,063	5,063	75,000	85,126
2051	1.875%	4,359	4,359	75,000	83,718
2052	1.875%	3,656	3,656	75,000	82,312
2053	1.875%	2,953	2,953	75,000	80,906
2054	1.875%	2,250	2,250	80,000	84,500
2055	1.875%	1,500	1,500	80,000	83,000
2056	1.875%	750	750	80,000	81,500
		<u>\$ 479,019</u>	<u>\$ 479,019</u>	<u>\$ 2,290,000</u>	<u>\$ 3,248,038</u>

\$ 2,290,000

2017 SEWER DISPOSAL SYSTEM JUNIOR LIEN REVENUE BONDS

Initial Issuance Dated March 13, 2017

Amount of Principal \$2,146,000

Funding Source Paid out of the net revenues of the Sewer System

Purpose is to finance improvements to the City's sewer distribution system and the acquisition and construction of sanitary sewer mains in City

Issue Dated 3/13/2017 in the amount of	2,146,000
Less: Principal amount not drawn	(183,502)
Principal paid in current year	(38,000)
Balance Payable at 12/31/17	<u>1,924,498</u>

Fiscal Year Ended	Interest Rate	Interest Due April 1	Interest Due October 1	Principal due October 1	Total Annual Requirement
2018	2.500%	26,350	26,350	32,000	84,700
2019	2.500%	25,950	25,950	33,000	84,900
2020	2.500%	25,538	25,538	34,000	85,076
2021	2.500%	25,113	25,113	35,000	85,226
2022	2.500%	24,675	24,675	36,000	85,350
2023	2.500%	24,225	24,225	37,000	85,450
2024	2.500%	23,763	23,763	38,000	85,526
2025	2.500%	23,288	23,288	39,000	85,576
2026	2.500%	22,800	22,800	40,000	85,600
2027	2.500%	22,300	22,300	41,000	85,600
2028	2.500%	21,788	21,788	42,000	85,576
2029	2.500%	21,263	21,263	43,000	85,526
2030	2.500%	20,725	20,725	44,000	85,450
2031	2.500%	20,175	20,175	45,000	85,350
2032	2.500%	19,613	19,613	46,000	85,226
2033	2.500%	19,038	19,038	47,000	85,076
2034	2.500%	18,450	18,450	48,000	84,900
2035	2.500%	17,850	17,850	50,000	85,700
2036	2.500%	17,225	17,225	51,000	85,450
2037	2.500%	16,588	16,588	52,000	85,176
2038	2.500%	15,938	15,938	53,000	84,876
2039	2.500%	15,275	15,275	55,000	85,550
2040	2.500%	14,588	14,588	56,000	85,176
2041	2.500%	13,888	13,888	57,000	84,776
2042	2.500%	13,175	13,175	59,000	85,350
2043	2.500%	12,438	12,438	60,000	84,876
2044	2.500%	11,688	11,688	62,000	85,376
2045	2.500%	10,913	10,913	63,000	84,826
2046	2.500%	10,125	10,125	65,000	85,250
2047	2.500%	9,313	9,313	67,000	85,626
2048	2.500%	8,475	8,475	68,000	84,950
2049	2.500%	7,625	7,625	70,000	85,250
2050	2.500%	6,750	6,750	72,000	85,500
2051	2.500%	5,850	5,850	73,000	84,700
2052	2.500%	4,938	4,938	75,000	84,876
2053	2.500%	4,000	4,000	77,000	85,000
2054	2.500%	3,038	3,038	79,000	85,076
2055	2.500%	2,050	2,050	81,000	85,100
2056	2.500%	1,038	1,038	83,000	85,076

<u>\$ 607,822</u>	<u>\$ 607,822</u>	<u>\$ 2,108,000</u>	<u>\$ 3,323,644</u>
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\$ 2,108,000

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

CODE	REVENUES	2017 ACTUAL	2018 ACTUAL THROUGH 10/31	2018 BUDGET	2019 PRELIM BUDGET	ASSUMPTIONS
403	Current Real & Pers Prop Taxes	3,727,496	3,619,431	3,619,600	3,702,200	Taxable Values increased and revenues expected to increase 2.1%
425	Payment in Lieu of Taxes	80,633	81,932	80,400	95,000	New construction in 2019; bowling alley block PILT agreement
437	Industrial Facility Tax	15,921	16,752	16,700	13,300	No change anticipated
441	Local Comm Stabilization Sharing	271,300	726,369	300,000	337,900	Revenue projected based on prior year revenue received
445	Penalties, Interest & Fees	23,322	36,351	35,000	35,000	Interest rates projected to increase from 0.85% to 1.75%
447	Property Tax Administration Fee	7,830	7,802	7,800	44,800	School tax collection and City expected to begin charging 1% property tax administration fee, never charged in past
	TOTAL TAXES	4,126,502	4,488,638	4,059,500	4,228,200	
452	Charter Comm Franchise Fees	81,174	39,693	81,400	81,800	No change anticipated
452-100	Charter Comm Peg Channel	4,500	2,250	4,500	4,500	Peg channel revenue expected to remain the same per agreement
476	NonBusiness Lic. & Bldg Permits	33,020	45,534	20,000	25,000	New construction in 2018, projections on new construction lower for 2019
	TOTAL LICENSES & PERMITS	118,693	87,477	105,900	111,300	
502	Federal Grant - Police	6,514	0	6,500	0	No grant revenue expected
539	State Grant	41,340	9,935	0	0	No grant revenue expected
543	MMRMA Grant	0	0	7,500	0	No grant revenue expected
565	Act 302-Training Funds	2,525	2,467	2,900	2,500	No change anticipated, based on funds available by government
574-100	Sales Tax - Constitutional	665,627	446,237	625,000	660,000	Sales tax revenue projections higher for 2019
574-200	Sales Tax - EVIP	135,943	92,802	139,100	139,100	No change anticipated
576	Liquor Licenses	11,592	12,629	12,500	11,500	No change anticipated
580	Resource - LAS	25,000	25,000	63,000	63,000	100% of one full time officer's wages and fringes in 2019, part time calculated in past
583	Grant	28,750	2,600	0	1,500	Grant expected to help cover cost of sidewalks
586-000	Contrib from Other Units	5,284	2,458	2,400	0	No longer performing accounting for Brownfields, moved to County
	TOTAL INT'GOV'T REVENUES	922,575	594,128	858,900	877,600	
608	Appeal Fees (Sp Land Use Appl)	2,700	2,780	1,500	1,800	No change anticipated
626	Charges for Services Rendered	20,326	14,502	19,000	14,000	Special Event fees lower than anticipated
632	Fire Protection	26,639	28,150	26,600	28,000	No change anticipated
634	Grave Openings	40,150	36,350	30,000	35,000	Increase in rate charged for grave openings in 2019
636	Foundations	9,100	11,050	8,800	9,000	Foundaton revenue remains unchanged
638	Services Rendered - Police Dept.	31,170	12,538	19,300	17,100	SSCENT Accounting & Rent \$6,000, Bryne Grant \$11,000
643	Sale of Cemetery Lots	28,950	35,000	18,000	28,500	Increase in rate charged for cemetery lots in 2019
644	Deed Transfers	50	40	0	0	No change anticipated
647-100	Sale of Columbarium Plaques, Niches	574	450	0	400	No change anticipated
650	Miscellaneous Sales	2,003	2,156	1,500	300	No change anticipated
650-200	Contributions to Police	3,500	1,500	300	0	No change anticipated
650-500	Miscellaneous Scrap Metal	200	0	0	0	No change anticipated
650-300	Sale of Refuse Stickers	58,562	60,750	50,000	55,500	Refuse Stickers expected to be lower in 2019 due to change in garbage contract terms
651	Boat Ramp - Seasonal	14,420	14,260	14,500	14,500	No change anticipated
651-300	Boat Ramps - Loomis Street	19,726	20,585	18,000	18,000	No change anticipated
651-400	Boat Ramps - Copeyon Park	5,370	6,082	3,800	4,000	Sale of Boat Ramp stickers down due to downturn in fishing
	TOTAL CHGS FOR SERVICES	263,440	246,192	211,300	226,100	
658	Ordinances, Fines/Costs-Police	16,473	12,845	14,200	15,000	No change anticipated
659	Parking Fines-Police	14,740	17,150	14,600	15,000	No change anticipated
	TOTAL FINES & FORFEITS	31,213	29,995	28,800	30,000	
665	Interest Earned-Perpetual Care	1,864	3,167	1,800	4,000	Interest rates projected to increase from 0.85% to 1.75%
666	Interest Earned on Investments	28,713	60,775	26,600	61,400	Interest rates projected to increase from 0.85% to 1.75%
668	Harbor View Lease	1,800	1,800	1,800	1,800	No change anticipated
669	Facility Rental	1,305	900	1,500	1,300	No change anticipated
673	Sidewalk Construction	29,877	35,936	50,000	50,000	City enforcing new sidewalk ordinance
674	Commissions-Telescopes	432	0	400	400	No change anticipated
675-100	Special Assessments - Interest	285	0	0	0	No change anticipated
	TOTAL OTHER REVENUES	64,276	102,578	82,100	118,900	

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

CODE	REVENUES	2017 ACTUAL	2018 ACTUAL THROUGH 10/31	2018 BUDGET	2019 PRELIM BUDGET	ASSUMPTIONS
677	Reimbursements	130,904	76,816	3,500	44,000	Anticipate rebate from MMRMA insurance for sidewalks
677-600	Shop With a Cop	17,682	1,409	8,500	8,500	Donations for program, expenses budgeted to equal revenue
677-650	Water Safety Day - Police Dept	1,000	1,200	1,000	1,000	No change anticipated
677-800	Private Contributions-Fire Dept	471	341	0	0	No change anticipated
678-100	Admin.- Cont. From Major Sts.	29,900	25,500	30,600	31,300	2% annual increase
678-200	Admin.- Cont. From Local Sts.	18,500	15,750	18,900	19,300	2% annual increase
679	Admin.- Cont. From Motor Pool	61,500	52,333	62,800	64,100	2% annual increase
680	Admin. Expenses - Marina	47,800	40,667	48,800	49,800	2% annual increase
681	Admin. Expenses - Water	82,100	69,883	83,800	85,500	2% annual increase
681-100	Admin. Expenses - Sewage	82,100	69,833	83,800	85,500	2% annual increase
681-200	Admin. Expenses - DDA	36,600	31,083	37,300	38,100	2% annual increase
682	Admin Expenses - Cartier Park	41,000	34,917	41,900	42,800	2% annual increase
684-400	Contribution from DDA	11,200	10	0	0	Contribution from DDA for parking lot completed in 2017, no further work
685	Ins. & Bond Reim - Sr. Center	1,200	1,000	1,200	1,200	No change anticipated
694	Donated Revenue	47,023	2,000	0	0	Assume no donated revenue
694-100	Movies in the Park	1,155	1,620	1,500	1,500	Revenue budgeted to equal cost of the movies
695-100	Sale of Equipment/Property	27,028	501,550	500,000	25,000	Sale of fire station in 2018 and sale of salt barn in 2019
698	Proceeds from Bond Sale	0	0	1,600,000	0	USDA Rural Development Loan for new fire station in 2018, none anticipated in 2019
	TOTAL REIMB. & REFUNDS	637,163	925,913	2,523,600	497,600	
	TOTAL REVENUES:	6,163,862	6,474,922	7,870,100	6,089,700	
	Prior Year Fund Balance:	(261,435)		68,200	74,600	
	10 Months 2018		(1,252,710)			
	TOTAL GENERAL FUND REVENUES:	5,902,427	5,222,212	7,938,300	6,164,300	

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

CODE	EXPENDITURES	2017 ACTUAL	2018 ACTUAL THROUGH 10/31	2018 BUDGET	2019 PRELIM BUDGET	ASSUMPTIONS
101	City Council & Mayor	41,395	35,671	46,000	60,800	New Mayor in 2019; teambuilding and training; MML conference/education; new ipads
172	Manager's Office	273,228	225,819	284,200	337,800	New City Manager; cost to search for manager; and increase in salaries due to results from new Compensation Study
215	City Clerk's Office	286,725	250,761	294,300	310,400	Increase in salaries & wages due to 2019 Compensation Study
247	Board of Review	2,325	2,245	3,400	3,400	No change anticipated
253	City Treasurer's Office	126,817	144,713	128,300	167,600	New Treasurer in 2018 and increase in salaries & wages due to results from new Compensation Study
257	City Assessor's Office	212,445	166,189	205,600	227,000	Increase in salaries & wages due to results from new Compensation Study
262	Elections	56,746	15,591	29,100	14,600	Major elections in 2018 and 2020; light elections in 2019 and 2021
265	City Hall & Grounds	135,862	97,068	113,300	152,500	New air conditioning/furnace; 2% increase in salaries & wages; increase in fringe benefits
266	City Attorney	76,395	79,732	93,000	86,900	Lower FOIA Attorney fees anticipated
288	City Property-Downtown	128,295	122,494	161,400	164,500	2% increase in salaries & wages; lower salt prices
289	City Property-Other	9,799	14,721	12,700	9,800	Less employee involvement anticipated
276	Cemetery	223,050	191,687	240,500	239,100	2% increase in salaries & wages; increase in fringe benefits
290	Board of Ethics	0	0	200	200	No change anticipated
301	Police Department	1,503,151	1,238,973	1,602,400	1,680,100	Increase in salaries & wages due to results from new Compensation Study
302	Police Clerical/Spec Police	78,708	64,487	77,900	82,700	2% increase in salaries & wages; increase in fringe benefits
303	Police Reserves	3,706	338	1,300	1,300	No change anticipated
336	Fire Department	364,878	185,015	2,329,300	233,500	New fire station budgeted in 2018; no change anticipated in 2019
441	Department of Public Works	482,741	404,533	414,400	607,000	Increase in salaries & wages due to results from new Compensation Study; Pay for drainage improvement
444	Sidewalk Construction	84,180	42,893	109,000	109,100	Additional sidewalk improvements anticipated
448	Street Lighting	68,541	73,564	85,700	99,200	Credits on account for 2017 and 2018; full invoices anticipated for 2019
528	Garbage & Rubbish	736,876	461,841	737,200	762,300	Refuse contract not to exceed CPI no more than 3%; negotiated additional \$5,000 for recycling costs
721	Planning Commission/Board of Appeals	2,565	2,020	3,800	3,800	No change anticipated
728	Economic & Community Development	104,391	82,257	99,700	114,100	Increase in salaries & wages due to results from new Compensation Study
751	Parks Department	417,923	366,709	384,300	447,800	Improvements anticipated with irrigation systems at Maritime Museum Park
753	Beach Safety	28,213	29,190	30,400	32,300	No change anticipated
756	Launching Ramps	65,011	34,870	78,400	184,000	New improvements on boat launch at Copeyon Park
851	Insurance and Bonds	37,231	36,617	37,300	37,000	No change anticipated
906	Contract Payable Principal Payments	23,395	23,470	6,400	15,000	New lease negotiated in 2018
960	Contributions	323,235	828,745	328,800	613,500	Contributions for improvements to west end of avenue as well as Bldg Authority, Recreation and Senior Center
961	Miscellaneous	4,600	0	0	0	
TOTAL GENERAL FUND EXPENDITURES		5,902,427	5,222,212	7,938,300	6,797,300	