

2019-2020 AMENDED BUDGET



City Council

Christopher T. Eveleth, Mayor

Susan J. Osika, Mayor Pro-Tem

Loreen F. Baily

Janae Fear

Jerry Haber

Daniel Law

Nicholas Pidek

May 20, 2019 City Council Meeting

City Budget Amendment - Final

City Manager Henne noted that the amendment before Council this evening is revenue neutral.

Motion by Councilmember Pidek to adopt Amendment No. 3-Final to the 2019-2020 Budget as follows:

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	REQUESTED INCREASE (DECREASE)	AMENDED BUDGET
		General Fund			
1	101-335-833.400	Equipment Maintenance	5,000	11,575	16,575
	101-000-664.664	Interest Income	75,000	11,575	86,575
		Record Repair of Tower - approved 5-18-20			
2	101-441-702.100	Salaries	71,985	5,500	77,485
	101-201-860.000	Education and Training	2,700	(1,500)	1,200
	101-000-664.664	Interest Income	86,575	4,000	90,575
3	101-300-702.300	Police Overtime	48,500	10,000	58,500
	101-000-501.506	Grant-Federal	-	10,000	10,000
	101-258-818.000	Information & Technology	86,695	10,000	96,695
	101-000-501.506	Grant-Federal	10,000	10,000	20,000
		Record Projected Cost of Activity for May and June			
		Other Funds			
4	202-000-695.672	Special Assessment	100,000	150,000	250,000
	202-451-818.000	Construction	1,550,000	150,000	1,700,000
	203-000-695.672	Special Assessment	61,000	175,000	236,000
	203-451-818.000	Construction	,636,682	175,000	1,811,682
		Record Special Assessments to receive and construction activity expected as of 6/30/20			
5	276-000-401.407	Tax Capture Revenue-Qdoba	-	10,000	10,000
	276-730-801.000	Professional Services-Admin	-	1,500	1,500
	283-000-401.407	Tax Capture Revenue-TiAl	14,787	12,213	27,000
	283-964-969.000	Developer Reimbursement	-	12,213	12,213
	288-000-401.407	Tax Capture Revenue-Cargil	111,495	68,505	180,000
	288--905-980.991	Principal	31,770	68,505	100,275
	292-000-401.407	Tax Capture Revenue-Woodard Loft	91,560	25,440	117,000
	292-964-969.000	Developer Reimbursement	90,560	25,440	116,000
	295-000-401.407	Tax Capture-Armory	1,840	66,896	68,736
	295-964-969.000	Developer Reimbursement	1,090	61,564	62,654
	295-730-801.000	Professional Services Exp	750	5,332	6,082
		Record Brownfield Activity			
6	591-000-695.698	Other Financing Sources	-	700,000	700,000
	591-901-972.000	Mains and Hydrants	425,000	700,000	1,125,000
		Record Enterprise Capital Outlay Activity-DWRF reimb. projection as of 6/30/20			

Motion supported by Mayor Pro-Tem Osika.

Roll Call Vote.

AYES: Councilmembers Haber, Fear, Bailey, Pidek, Law, Mayor Pro-Tem Osika, and Mayor Eveleth.

NAYS: None.

I hereby certify that the foregoing document is a true and complete copy of a resolution authorized by the Owosso City Council at the regular meeting of June 15, 2020.


Amy K. Kirkland, City Clerk



City Budget Amendment

City Manager Henne noted the five areas of the budget being proposed for amendment: community development, assistant to the City Manager, movement of street bond funds, recording of façade program activity, and changes in revolving loan fund activity.

Motion by Councilmember Bailey to adopt Amendment No. 2 to the 2019-2020 Budget as follows:

**CITY OF OWOSSO BUDGET
AMENDMENT NO. 2
FOR THE PERIOD ENDING MAY 31, 2020**

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	REQUESTED INCREASE (DECREASE)	AMENDED BUDGET
		General Fund			
1	101-728-818.000	Community Development	55,680	19,428	75,108
	101-000-450.452	Building Permits	90,741	19,428	110,169
		Record Community Development Planning contractual actual costs			
2	101-171-702.100	City Manager Salaries	122,993	6,500	129,493
	101-171-716.100	City Manager Health Insurance	6,692	5,000	11,692
	101-000-401.403	General Property Tax	3,417,333	11,500	3,428,833
		Record Assistant and Manager actual costs			
		Other Funds			
3	202-000-695.411	Transfer from Street Program	750,000	397,710	1,147,710
	203-000-695.411	Transfer from Street Program	1,524,807	275,193	1,800,000
	411-966-999.202	Transfer to Major Street	750,000	397,710	1,147,710
	411-966-999.203	Transfer to Local Street	1,524,807	275,193	1,800,000
		Record Actual Movement of Street Bond Funds for Projects			
4	248-000-501.506	Grant-Federal	174,085	10,700	184,785
	248-200-818.000	Contractual Services	6,250	10,700	16,950
		Record Façade Activity - Balance of administration contract			
5	273-200-818.000	Contractual Services	246,989	254,186	501,175
	273-000-695.699	Appropriation of Fund Balance	228,970	254,186	483,156
		Record OMS/DDA loans and grants activity thru May 2020			

Motion supported by Councilmember Fear.

Roll Call Vote.

AYES: Councilmember Fear, Mayor Pro-Tem Osika, Councilmembers Haber, Law, Bailey, Pidek, and Mayor Eveleth.

NAYS: None.

I hereby certify that the foregoing document is a true and complete copy of a resolution authorized by the Owosso City Council at the regular meeting of June 1, 2020.


Amy K. Kirkland, City Clerk



City Budget Amendment No. 1

Motion by Councilmember Bailey to adopt Amendment No. 1 to the 2019-2020 Budget as follows:

RESOLUTION NO. 71-2020

**CITY OF OWOSSO
ADOPTION OF AMENDED 2019-2020 BUDGET**

WHEREAS, the City Council of Owosso has adopted a General Appropriations Act Budget for 2019-2020 by Resolution, and

WHEREAS, Section 9 of the General Appropriations Act requires a departmental budget which stipulates that no transfers of departmental appropriations shall be made without prior approval of the Council, and

WHEREAS, MCL 141.437 states that the local legislative body of the local unit shall amend a general appropriations act budget as soon as it becomes apparent that a deviation from the original general appropriations act budget is necessary, and

WHEREAS, the Finance Director has made recommendations that include proposals for measures necessary to provide revenues sufficient to meet expenditures of the fund, and

WHEREAS, the City Council of Owosso has determined these changes in the 2019-2020 Owosso Budget (Act) are needed and necessary to monitor the financial operations of the City and to ensure the appropriations do not exceed the expenditures.

NOW THEREFORE BE IT RESOLVED that the City Council of Owosso hereby adopts the amended revenues and expenditures listed below to be reflected in the 2019-2020 Amended Annual Budget (Act).

**CITY OF OWOSSO BUDGET AMENDMENTS
Period Projected Ending 03/31/2020 To be Approved 04/20/2020**

To reflect spending, collections and labor changes

General Fund

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
<u>1</u>	101-299-818.000	Wage/Classification Study	13,900	29,160	43,060
	101-000-539.573	Local Community Stabilization	55,000	4,160	59,160
	101-000-450.470	Marijuana License Fee	5,000	25,000	30,000
		Reflect Council approval of Wage/Classification Study 8-5-19			
<u>2</u>	101-335-702.100	Fire Salaries	1,064,472	89,000	1,153,472
	101-335-718.000	Retirement	196,130	16,000	212,130
	101-335-718.100	MERS	-	8,000	8,000
	101-335-719.000	Worker's Compensation	29,404	5,000	34,404
	101-000-695.699	Appropriation of Fund Balance	-	118,000	118,000
		IAFF settlement retro back to FY19-November 2019 contract approval			
<u>3</u>	101-300-702.100	Police Salaries	1,138,094	35,946	1,174,040
	101-300-718.100	MERS	234,593	12,500	247,093
	101-335-818.000	Contractual Services	62,760	5,900	68,660
	101-000-501.505	Federal Grant-Dept of Justice	-	1,950	1,950

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	INCREASE (DECREASE)	AMENDED BUDGET
	101-000-539.529	State Sources	-	4,640	4,640
	101-000-671.687	Insurance Refunds	70,000	47,756	117,756
		Police correction to budget and Fire QAAP invoice not budgeted			
4	101-171-702.100	City Manager Salaries	102,743	20,250	122,993
	101-171-715.000	Social Security	7,860	1,150	9,010
	101-171-718.200	Defined Contribution	15,412	1,430	16,842
	101-000-671.687	Insurance Refunds	117,756	7,000	124,756
	101-000-539.573	Local Community Stabilization	59,160	15,830	74,990
		Record Assistant costs and Manager contractual costs		-	
5	101-209-728.000	Assessing Supplies	2,000	(1,594)	406
	101-966-999.400	Transfer to Capital Projects Fund	290,395	1,594	291,989
		Record Assessor's Request for Computer Equipment			
					-
	Other Funds				-
6	401-000-981.000	Vehicles	50,600	84,100	134,700
	401-000-671.687	Insurance Refunds	-	84,100	84,100
		Record Ambulance Insurance Recovery - repair of vehicle		-	
					-
7	401-000-699.101	Transfer in from General Fund	290,395	1,594	291,989
	401-000-980.100	Computers	70,695	1,594	72,289
		Record Assessor's Request for Computer Equipment			
8	208-756-974.000	System Improvements	125,000	(125,000)	-
		Reduce parks expenditures to be completed in FY21		-	
					-
9	248-000-501.506	Grant-Federal	6,250	167,835	174,085
	248-000-664.664	Interest Income	-	980	980
	248-000-671.675	Donations-Private	-	2,880	2,880
	248-901-965.540	Capital Contributions-Façade	165,236	177,540	342,776
	248-000-695.699	Appropriation of Fund Balance	165,236	5,845	171,081
		Record Façade Activity			
10	273-200-818.000	Contractual Services	11,162	246,989	258,151
	273-000-671.675	Loan Repayments	4,162	16,691	20,853
	273-000-664.664	Interest Income	7,000	1,328	8,328
	273-000-695.699	Appropriation of Fund Balance	-	228,970	228,970
		Record OMS/DDA loans and grants activity thru 3/31/20		-	
					-
11	295-000-401.407	Tax Capture Revenue	1,840	66,896	68,736
	295-000-964.969	Tax Reimbursements Exp	1,090	61,564	62,654
	295-000-730.801	Professional Services Exp	750	5,332	6,082
		Record Armory Brownfield Activity			

Motion supported by Councilmember Pidek.

Roll Call Vote.

AYES: Councilmembers Bailey, Fear, Haber, Law, Pidek, Mayor Pro-Tem Osika, and Mayor Eveleth.

NAYS: None.

I hereby certify that the foregoing document is a true and complete copy of a resolution authorized by the Owosso City Council at the regular meeting of April 20, 2020.


Amy K. Kirkland, City Clerk



City Budget Adoption – FY 2019-2020

Motion by Councilmember Fear to adopt the following General Appropriations Resolution approving the 2019-2020 City Budget:

RESOLUTION NO. 100-2019

**GENERAL APPROPRIATIONS ACT (BUDGET)
FISCAL YEAR 2019-2020**

A resolution to establish a general appropriations act for the City of Owosso; to define the powers and duties of the city officers in relation to the administration of the budget; and to provide remedies for refusal or neglect to comply with the requirements of this resolution.

WHEREAS, pursuant to Chapter 8, Section 5 of the Owosso City Charter, the City Council has received the proposed budget for the fiscal year beginning July 1, 2019 and held a public hearing on June 3, 2019, and;

WHEREAS, the City Council has held other sessions to discuss the proposed budget;

NOW, THEREFORE, BE IT RESOLVED THAT the City Council of the City of Owosso hereby adopts the FY2020 budget and sets the tax rates as shown below.

Section 1: Title

This resolution shall be known as the Owosso General Appropriations Act.

Section 2: Chief Administrative Officer

The City Manager shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this act.

Section 3: Fiscal Officer

The Finance Director shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this act.

Section 4: Estimated Expenditures

The following amounts are hereby appropriated for the operations of the City Government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

<u>General Fund</u>	
City Council	\$ 5,300
City Manager	141,558
City Attorney	115,000
Finance	273,420
Assessing	142,039
City Clerk	281,729
Human Resources	216,500
Treasury	153,215
Information Technology	101,695
Building & Grounds	135,288
General Administration	310,080
Police	2,017,119
Fire	1,962,167
Building & Planning	223,836
Public Works	613,857
Leaf & Brush	221,363
Parking	33,030

Community Development	67,486
Parks	230,600
Transfers Out	501,877
Total General Fund	\$ 7,747,159
<u>Major Streets Fund</u>	
Public Works	\$ 2,594,052
<u>Local Streets Fund</u>	
Public Works	\$ 2,345,681
<u>Parks and Recreation Sites Fund</u>	
Culture and Recreation	\$ 125,000
<u>Facade Fund</u>	
Economic Development	\$ 171,486
<u>CDBG Revolving Loan Fund</u>	
Economic Development	\$ 11,162
<u>Historical Sites Fund</u>	
Culture and Recreation	\$ 125,000
<u>Historical Commission</u>	
Culture and Recreation	\$ 86,204
<u>General Obligation Debt Fund</u>	
Debt Service	\$ 978,582
<u>Capital Improvement Fund</u>	
Capital Improvements	\$ 324,745
<u>Capital Improvement Streets Fund</u>	
Street Improvements	\$ 2,274,807
<u>Transportation Fund</u>	
Transportation	\$ 75,279
<u>Sewer Fund</u>	
Public Works	\$ 2,801,735
<u>Water Fund</u>	
Public Works	\$ 3,179,732
<u>Waste Water Treatment Fund</u>	
Public Works	\$ 2,152,374
<u>Fleet Fund</u>	
Public Works	\$ 1,215,746
<u>DDA Construction Fund</u>	
Economic Development	\$ 10,000
<u>Brownfield Authority</u>	
Economic Development	\$ 223,545

Section 5: Estimated Revenues

The following are estimated to be available for the fiscal year beginning July 1, 2019 and ending June 30, 2020, to meet the foregoing appropriations.

General Fund

Property Taxes	\$	3,553,833
License and Permits		173,826
Intergovernmental Revenue		1,846,523
Charges for Services		1,318,000
Interest Income		75,000
Other Revenue		92,500
Transfers In		687,477
Total General Fund	\$	7,747,159

Major Streets Fund

Intergovernmental Revenue	\$	1,717,000
Special Assessments		100,000
Transfers In		750,000
Interest Income		2,500
Other Financing Sources- Fund Balance		24,552
Total Major Streets Fund	\$	2,594,052

Local Streets Fund

Intergovernmental Revenue	\$	438,700
Special Assessments		61,000
Transfers In		1,807,837
Other Financing Resources-Fund Balance		38,144
Total Local Streets Fund	\$	2,345,681

Parks and Recreation Sites Fund

Other Revenue- Property Taxes	\$	125,000
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Downtown Façade Fund

Grant Revenue	\$	6,250
Other Revenue-Fund Balance		165,236
Total Downtown Façade Fund	\$	171,486

CDBG Revolving Loan Fund

Other Revenue	\$	11,162
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Historical Sites Fund

Property Taxes	\$	125,000
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Historical Commission Fund

Interest/Rental Income	\$	14,550
Other Revenue		23,000
Transfers In		40,000
Other Financing Sources- Fund Balance		8,654
Total Historical Comm. Fund	\$	86,204

Debt Service Fund

Property Taxes	\$	902,559
DDA Contribution		76,023
Total Debt Service	\$	978,582

Capital Improvement Fund

Transfers In	\$	290,395
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<u>Capital Improvement Streets Fund</u>	
Interest Income	\$ 15,000
<u>Transportation Fund</u>	
Transportation	\$ 75,279
<u>Sewer Fund</u>	
Charges for Services	\$ 1,855,750
License and Permits	500
Interest and Penalties	<u>53,000</u>
Total Sewer Fund	\$ 1,909,250
<u>Water Fund</u>	
Charges for Services	\$ 3,133,494
Intergovernmental Revenue	400,000
License and Permits	20,000
Interest and Penalties	47,600
Other Revenue	<u>13,000</u>
Total Water Fund	\$ 3,614,094
<u>Waste Water Treatment Fund</u>	
Charges for Services	\$ 2,020,001
Interest Income	10,000
Other Revenue	<u>5,000</u>
Total Waste Water Treatment Fund	\$ 2,035,001
<u>Fleet Fund</u>	
Interest/Rental Income	\$ 720,000
<u>DDA Construction Fund</u>	
Other Financing Sources-Fund Balance	\$ 10,000
<u>Brownfield Authority</u>	
Property Taxes	\$ 224,863
Other Income	<u>8,904</u>
Total Brownfield Authority Fund	\$ 233,767

Section 6: Millage Levy

The City Council shall cause to be levied and collected the general property tax on all real and personal property within the city upon the current tax roll an amount equal to 18.8012 mills per \$1,000 of taxable value consisting of 13.0070 mills for operating, 1.0000 mill to operate a solid waste recycling program, 1.0000 mills for Historic/Park Sites, .3333 for Transportation and 3.4609 mills for debt.

Section 7: Adoption of Budget by Reference

The general fund budget of the City of Owosso is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 4 and 5 of this act.

Section 8: Appropriation not a Mandate to Spend

Appropriations will be deemed maximum authorizations to incur expenditures. The fiscal officer shall exercise supervision and control to ensure that expenditures are within appropriations, and shall not issue any city order for expenditures that exceed appropriations.

Section 9: Periodic Fiscal Reports

The fiscal officer shall provide the City Council monthly reports of fiscal year to date revenues and expenditures compared to the budgeted amounts.

Section 10: Limit on Obligations and Payments

No obligation shall be incurred against, and no payment shall be made from any appropriation unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

Section 11: Budget Monitoring

Whenever it appears to the fiscal officer or the city Council that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the fiscal officer shall present to the City Council recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

Motion supported by Councilmember Law.

Roll Call Vote.

AYES: Councilmembers Haber, Pidek, Fear, Law, Bailey, Mayor Pro-Tem Osika, and Mayor Eveleth.

NAYS: None.

I hereby certify that the foregoing document is a true and complete copy of action taken by the Owosso City Council at the regular meeting of June 17, 2019.



Amy K. Kirkland, City Clerk



Downtown Development Authority General Appropriations Resolution – FY 2019-2020

Motion by Councilmember Pidek to adopt the General Appropriations Resolution authorizing the levy of the Downtown Development Authority millage for the 2019-2020 fiscal year as follows:

RESOLUTION NO. 99-2019

**GENERAL APPROPRIATIONS RESOLUTION FOR
THE DOWNTOWN DEVELOPMENT AUTHORITY
FOR FY 2019-20**

WHEREAS, the Authority board met to consider a proposed budget for fiscal year 2019-20, and after deliberations and public input approved a budget; and

WHEREAS, the Owosso City Council held a public hearing on the proposed budget on June 3, 2019; and,

WHEREAS, it is the intent of the Downtown Development Authority to levy a tax for general operating purposes pursuant to Public Act 197 of 1975; and

WHEREAS, the general property tax laws, specifically MCL 211.34(d) provide for an annual compound millage reduction calculation applied to the maximum millage rate of two mills authorized by MCL 125.1662; and

WHEREAS, the millage reduction commonly known as the “Headlee” rollback results in a maximum operating millage rate of 1.9215 for which the Authority is authorized to levy.

NOW, THEREFORE, BE IT RESOLVED THAT the City Council of the City of Owosso hereby sets the tax rates and adopts the FY2020 budget for the Downtown Development Authority as shown below.

BE IT FURTHER RESOLVED, that the tax levy for the fiscal year commencing July 1, 2019 shall be the rate of 1.9215 per \$1,000 of taxable value of the 2019 assessment roll for the district as approved by the Board of Review.

Section 1: Estimated Expenditures

The following amounts are hereby appropriated for the operations of the Owosso Downtown Development Authority and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Downtown Development	\$ 209,050
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Section 2: Estimated Revenues

The following are estimated to be available for the fiscal year beginning July 1, 2019 and ending June 30, 2020, to meet the foregoing appropriations.

Property Taxes	\$ 192,000
Other Revenue	<u>24,580</u>
Total General Fund	\$ 216,580

Motion supported by Councilmember Bailey.

Roll Call Vote.

AYES: Councilmembers Haber, Bailey, Law, Fear, Mayor Pro-Tem Osika, Councilmember Pidek, and Mayor Eveleth.

NAYS: None.

I hereby certify that the foregoing document is a true and complete copy of action taken by the Owosso City Council at the regular meeting of June 17, 2019.



Amy K. Kirkland, City Clerk



Executive Summary – FY 2019-20 Budget

The City of Owosso has shared in the economic ups and downs of the last 10 years and has seen nominal yearly improvements related to job growth, property values, local tax revenues, home sales, and an overall sense that things in Michigan are improving. Local economies around the state are slowly recovering from the Great Recession; some more than others. It will be important for the City of Owosso to identify those factors that encourage better than average improvement in the coming years. Fiscally, city officials have made conservative financial decisions that serve to preserve Owosso's financial future. Financial policies have been put into place that serve as triggers for needed financial decisions rather than risk having these tough decisions deferred. Most importantly, the city understands that good financial health directly impacts our ability to deliver quality public service to our residents.

Unemployment is at its lowest point in 50 years, Owosso's manufacturing industry is recovering from a decade of decline and stagnation, and consumer confidence is ticking up. However, from a municipal funding standpoint there are challenges ahead.

The Fiscal Year 2019-2020 budget is the result of the dedicated work of a number of city staff members and elected/appointed officials. Thanks are due to the Owosso City Council and the City's Department Heads for their assistance in developing this budget. In addition, the staff of the City's finance department provided valuable support in preparing revenue and expense projections, while the entire workforce of the City has been supportive in trusting and following the City's leadership efforts.

This document represents a diligent effort to provide an affordable, hi-quality, and safe environment for our employees, residents, business owners, and visitors. It is designed to provide a transparent view of the City's current funding practices, historical financial health, and our projections for future revenues and expenditures.

This executive summary will highlight a number of the key issues affecting the City's finances. This summary will also outline many financial and administrative decisions that officials have made to appropriately address the needs of our taxpayers in light of the financial constraints within which our city must operate. A more in-depth analysis of the revenues and expenses proposed for the fiscal year is provided later in the document. Any questions regarding this budget document should be addressed to the City Manager's office.

State Economic and Policy Impact

The State Legislature and Governor have made significant changes to Michigan local revenue sharing over the last 10 years. There are two types of revenue sharing: Constitutional and Statutory. Constitutional revenue sharing mandates that 15% of the 4% portion of Michigan's 6% sales tax is distributed to cities, villages and townships on a population basis. This formula cannot be changed by the legislature since it is part of the state's constitution. Statutory revenue sharing can be changed by the legislature and has been changed and renamed a few times. Currently, it is called the City, Village, and Township Revenue Sharing (CVTRS) program.

Because CVTRS funding is decided by the State Legislature, it has become an attractive source of funding to balance the state's budget since the great recession. This means that cities like Owosso have seen a dramatic decrease in its CVTRS revenue over the last 10 years. In Owosso's case, over \$10 million has been diverted away from the City by the State of Michigan since 2003. That is an average of \$723,471 per year that should have been allocated to Owosso's revenue sharing payments to fund basic services that was instead diverted to fund other State budget priorities.

In addition to CVTRS payment reductions, property taxes continue to hit the glass ceiling of the Headlee Amendment (1978) and Proposal A (1994). These two state tax policies limit the amount of revenue that can be collected from property taxes - many cities' principal means of funding basic services (i.e. police departments, fire departments, parks, general administration, and certain community development efforts).

What these challenges mean is that although the economy has now recovered, financing Owosso's basic services will remain a challenge in the future if new revenues are not forthcoming.

Retirement Costs

City-Run Pension System

The City of Owosso funds its employee pension programs through annual payments to its City-run retirement system (Except for Police Command which moved to the Michigan Municipal Employee Retirement System (MERS) in the 1990s). Each year, the city receives a report from its pension system actuary that outlines the overall health of our pension programs. The most recent actuarial report, which covers all contributions and distributions through December 31, 2018, indicates that the City of Owosso's retirement system has funded approximately \$33.4 million of its \$38.9 million accrued pension liability – or 86%. During calendar year 2018, \$712,708 in annual required contributions to the system were made by the city. This represents just the employer annual contributions. That is expected to increase by 23% in FY 2019-20 to an annual required employer contribution of \$876,631. Beginning July 1, 2019, eligible employees will contribute the following percentage of their wages to their retirement plan:

- General and Police Non-Union: 6%
- Fire: 8%
- Police Union: 10%

It is staff's intention to continue to negotiate that all of the city-run pension system assets and administration transfer to MERS in FY 19-20.

MERS Pension System

In addition to the city-run pension system, the police command bargaining unit (POLC Command) moved to MERS in the 1990's. As this summary is being written, the 2018 MERS actuarial report has not been submitted to the city. The 2017 MERS report, which covers all contributions and distributions through December 31, 2017, indicates that the City of Owosso's MERS-represented POLC Command retirement

system has funded approximately \$3.33 million of its \$5.13 million accrued pension liability – or 65%. During calendar year 2017 \$139,100 in annual required employer contributions were made to retirees and/or beneficiaries. That is expected to increase 20% for FY 2019-20 to an annual employer contribution of \$166,920. Active POLC Command employees contribute 10% of their wages to their retirement plan.

Future Pension Funding Challenges

The city is slowly moving to transfer all city-run pension system assets and administrative responsibilities to MERS. This is because of:

1. Increase costs of administration of the city-run pension system (\$163,750 for FY19-20 plus \$8,000 in legal fees = \$171,750)
2. Staff hours spent to run the system:
 - a. Finance Director – 70 hrs/year
 - b. Payroll Clerk – 50 hrs/year
 - c. Treasurer – 606 hrs/year
 - d. Clerk – 168 hrs/year
3. All retirement checks and calculations are done by hand and are stored on index cards.

This will free up time with an already overburdened staff and save the city in legal fees and investment costs. However, the move to MERS will not solve the pension funding challenge long term. The city has – and will continue – negotiating for all new hires to be assigned a hybrid pension plan; which is a combination of defined benefit and defined contribution. This will eventually lower future retirement costs for the city. The difficulty in funding current retirees and those employees still on strict defined benefit plans will remain a challenge.

Pay-As-You-Go Capital Improvements

This will be the first year that the City has operated under a 6-year capital improvements plan. That plan was approved by Planning Commission and City Council in early 2019. The purpose of the capital improvements plan is to list and prioritize all needed capital projects city wide. The plan is not a commitment of current or future funding – rather a plan to help guide staff and council decisions on needed improvements in the city.

For FY 19-20 the city will be funding:

- General Fund: \$324,745 worth of improvements and capital purchases
 - \$120,000 for new retaining wall and sidewalk by city hall
 - \$12,000 garage door for DPW building
 - \$50,600 for new police patrol vehicle and build-out
 - \$17,100 for same-day AV ballot counting hardware and scanner for Clerk's office
 - \$21,300 for new fire hose and compression system (Fire Dept)

- \$60,045 in IT upgrades and hardware replacement
 - \$10,000 for new public safety Coban server
- Sewer Fund: \$520,000 in sanitary sewer lining and manhole rehabilitation
- Water Fund: \$455,000 in water main replacements
- Drinking Water Plan: \$115,000 to empty spent lime lagoon
- Waste Water Plant: \$60,000 in misc upgrades, \$25,000 for a new van, \$350,000 for a backup generator

Street Projects

This year the city will be continuing its aggressive street reconstruction program with \$2.37 million in street projects. This includes S. Washington, Seventh, Ryan, Monroe, North, Allendale, and Abrey Streets. This is being funded through a combination of street bond sales, special assessments, MDOT grants, and Act 51 receipts.

We expect that the City's Act 51 receipts will continue to increase with statewide attention on "fixing the roads." However, it is difficult to estimate how much this revenue source will increase due to the political situation at the state level. For FY 19-20, any additional funding will come from increased fuel and weight tax revenue under the current tax structure and/or previous commitments from the Snyder administration to divert State general fund dollars to streets. These revenue estimates are released by the State Treasurer every winter during the state's revenue estimating conference.

Long Term Debt

Historically, Owosso has been debt-adverse. However, in 2016 the voters approved a \$10 million streets project bond to address the city's crumbling roadways and City Council approved \$2 million to update all water meters in the City's water system. In the ten years between 2006 and 2016, the city's long-term debt has hovered between \$2.2 and \$3.4 million. The new streets program and the meter replacement program have increased that amount to \$17.1 million for FY 19-20. Depending on Council's decision in the coming months regarding needed improvements at the water filtration and waste water treatment plants, that figure could increase again. With most of this new debt taken on during periods of low interest rates or as a part of state-sponsored debt programs that carry historically low interest rates, this means that the city is being strategic with its new debt obligations.

Staffing

The City will be adding 2 new full-time positions and one part-time position while eliminating one full-time department head position. The assessing department will be getting a deputy assessor position as a city of Owosso's size should not operate with just one full-time tax assessor. Ten years ago the city did not fill retirements in the assessing department and there is now a need for a deputy assessor. The Clerk's department will be getting a part-time employee to assist with increased election responsibilities after the voters approved same-day AV ballot submittals and expanded AV ballot eligibility. This position will also be responsible for improving records management in City Hall. The Public Works Department will be adding a full-time asset management technician to make sure we are following our

new asset management plans and conducting required state reporting related to the city's water and sewer utilities. Finally, the city will be eliminating the position of Assistant City Manager. With these staffing changes, the city will employ a total of 95 FTE.

Health Insurance Costs

The City of Owosso offers health, vision, and dental insurance based on the hard-cap model allow under Public Act 152 of 2011. Every October, the State Treasurer releases a maximum amount that municipalities may fund employee healthcare based on three categories: single coverage, individual & 2-person coverage, and family coverage. The cap amounts for calendar year 2019 are as follows:

- Single: \$6,685.17/year
- 2-person: \$13,980.75/year
- Family: \$18,232.31/year

The city offers a health plan that is funded completely by these hard caps but also gives employees the option to upgrade for an additional cost borne by the employee. If an employee elects to get coverage elsewhere, the city pays that employee to not take the city's health coverage. This payment is less than the cost of insuring the employee and is a useful tool to reduce overall healthcare cost to the city. The total cost of health care for the city in FY 19-20 (including costs for employees not taking the city's plan) will be \$1,077,980 (\$723,059 of that cost is allocated to the General Fund). This is a 4% increase from FY 18-19. In the last 5 years, the cost of health insurance has risen 36.4% - and average of 7.3% per year.

Projected Unrestricted Fund Balance at 6.30.2020

The amount of a city's unrestricted General Fund balance is an often-used measurement of overall financial health for the community. While Owosso does track and consider many other factors to determine overall fiscal health, it is still important to monitor the General Fund's unrestricted fund balance amount. It is the policy of the City of Owosso that the minimum General Fund unrestricted fund balance shall be 25% when compared to overall General Fund expenditures for the fiscal year (after accounting for general admin costs in other funds). It is projected that this budget will generate a year-end unrestricted General Fund balance of \$1,864,516 – or 26% of total General Fund appropriations for FY 19-20. This meets the city's minimum unrestricted General Fund balance policy.

Future Years' Expectations

It will be important for the City to project its revenues and expenditures long-term in order to make sound fiscal decisions on an annual basis. That work has started with the new Munetrix financial tracking system, the new capital improvements plan, four new utilities-related asset management plans, a fund balance policy, and the city's willingness to look for new revenue sources (i.e. medical marijuana facilities state tax disbursements). However, current laws regulating our property tax system – which represents the city's largest General Fund revenue source – make it difficult for communities like Owosso to grow their tax revenues to fund adequate basic services like public safety, parks, and general administration. In short, Owosso's property tax revenues have only just rebounded to match what the

city was collecting before the great recession – but during the same period, costs have steadily gone up. The city has met those challenges by greatly reducing the amount of staff positions but the work is not done. Accordingly, it is important that the city's leadership continue to explore appropriate combinations of expense reduction, service efficiency, and revenue enhancements to ensure that our residents and business owners continue to receive the services that they need at a cost that is reasonable.

Conclusion

There are a number of issues that continue to affect Owosso's finances – some positive and some negative. The city's leadership will be persistent in its efforts to provide a high level of fiscal management that focuses on reducing unnecessary costs and improving revenues while providing excellent services at an affordable cost to our taxpayers. Accordingly, this FY 2019-2020 budget is respectfully submitted.



Nathaniel R. Henne – City Manager

TABLE OF CONTENTS-FY20 RECOMMENDED BUDGET

Page No.

Organizational Chart.....	1
Budget Overview.....	2
Working Capital Schedule.....	5
Property Tax Illustration (FY19)	6

General Fund Overview

Financial Summary.....	7
General Fund Revenue.....	8
General Fund Appropriations.....	9

Other Governmental Funds

Special Revenue Funds.....	10
Capital Improvement Funds.....	11
Special Revenue and Capital Improvement Funds Revenue.....	12
Special Revenue and Capital Improvement Funds Expenditures.....	13
Debt Service Fund.....	14

Enterprise Funds

Transportation and Utility Funds.....	17
Internal Service (Fleet) Fund.....	19

Component Units

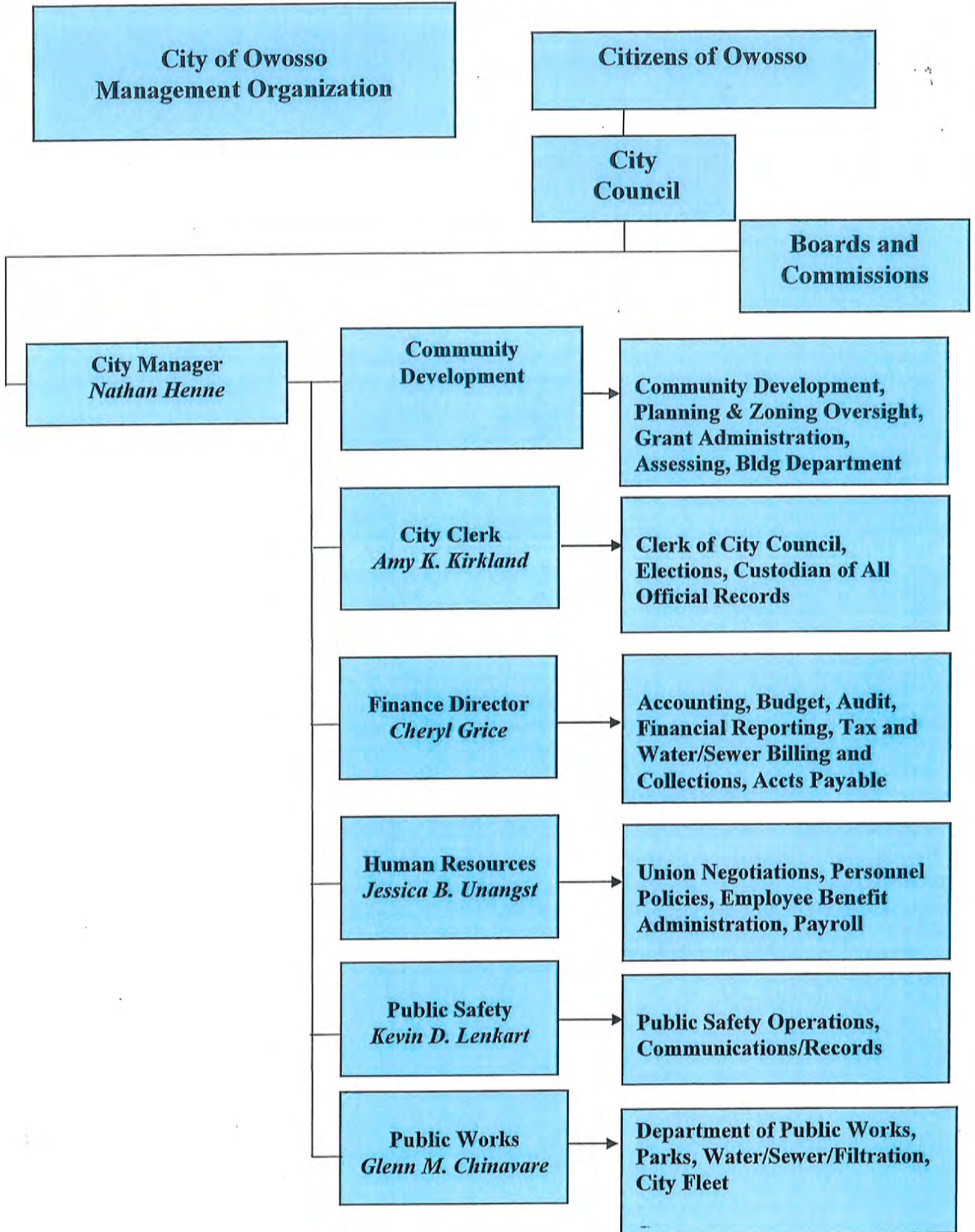
Brownfield Authority.....	20
Downtown Development Authority	

Appendix

Fee Schedule

Detail by Fund and Account—All budgets

City of Owosso
Organizational Chart



Budget Overview

City of Owosso

Owosso became an incorporated city in 1859. The name Owosso was adapted in 1840 from the name of a famous Chippewa Indian chieftain called "Wasso".

Owosso is the largest city in Shiawassee County with a population of 15,194 (2010 census) and an area equal to 4.45 square miles. The city has a widely diversified industrial and commercial center in the midst of a highly agricultural county.

There are 120 acres of parks and playgrounds, as well as two auditoriums for the performing arts, an outdoor amphitheater, and an art museum. Recreation in the area includes a four-mile river walkway, roller-skating rink, skate boarding, an in-city lake for fishing, golf courses and many other facilities for sports and fitness.

Lansing, Flint and Detroit are all within a 90 minute drive of Owosso offering area residents enhanced educational, cultural, and recreational opportunities.

Fund Structure

The City of Owosso maintains accounts for funds including a fund that brings the City of Owosso in compliance with GASB 34. There are six types of funds: General Fund, Special Revenue Funds, Debt Service Funds, Enterprise Funds, Capital Projects Funds and Trust and Agency Funds.

General Fund - The General Fund is the City's primary operating fund. The General Fund is a government fund that generates revenues to cover general operational expenses and is accounted for on the modified accrual basis. Modified accrual basis of accounting is a blend of both cash and full accrual. Revenue is recognized when it is considered available and measurable, while expenses are recognized when the liability has occurred.

➤ Departments of the General Fund

- City Council-Six council seats plus a council voted Mayor
Enacts legislation, policies, approves budget and assists residents
- City Manager
Directs and coordinates the operations of the City's departments and staff
- Finance
Financial reporting, budgeting, audit oversight, investments, and treasury oversight
- Assessing
Valuation processing of property and represents the city in tax tribunal cases
- Attorney
Contracted by the city for legal services
- Clerk
Clerk to Council and other Boards, custodial of records, city code, and administers elections
- Human Resources
Union, payroll, fringe benefit administration, employee hiring and relations
- Treasurer
Property tax statements, utility billing, revenue collection, and pension administration

- **Information and Technology**
Contracted by the city for IT expertise and computer maintenance
- **Building and Grounds**
Repair and maintain city buildings and grounds
- **General Administration**
Day to day administration and costs shared by all General Fund departments
- **Public Safety**
Police and Fire Services for protection of life and property
- **Building and Safety**
Issue building, zoning, and other permits, and ensure code compliance
- **Public Works**
Street sweeping and maintenance including snow plowing and tree maintenance
- **Parking**
Maintain parking lots and streets spaces
- **Community Development**
Analysis, design and planning for community land use
- **Parks**
Maintain city parks and recreation courts, fields, and playgrounds
- **Transfer Out to Other Funds**
General Fund money for support to Historical Commission, Airport, Pension Fund and Capital Improvement Fund

Special Revenue Funds

- **Major and Local Streets Funds** – The Major and Local Streets Funds are considered special revenue funds which utilize state and weight tax revenues for the maintenance and improvements to city streets. The Major Street Fund also maintains three state owned trunk lines.
- **Downtown Façade Fund** – The Downtown Façade Fund pursues grant funding to assist in downtown façade rehabilitation.
- **CDBG Revolving Loan Fund** – The Revolving Loan Fund provides lending to community development projects through the use of CDBG monies.
- **Historical Commission** – The Historical Commission Fund uses resources to preserve the heritage and history of the city.
- **Park/Recreation Fund** – Records the .5 mill voter approved millage in 2018 for funding to maintain, improve, and upgrade parks.
- **Historical Sites Fund** – Records the .5 mill voter approved millage in 2018 for funding to maintain, improve, and preserve historical sites within the City of Owosso.

General Obligation Debt Service Funds - The Debt Service Funds account for the yearly payments of interest and principal on general obligation debt issued by the city.

Capital Improvement Funds – Capital Improvement funds account for capital purchases and unused street bond financing.

- **Capital Improvement Fund** – The Capital Improvement Fund is for capital purchases including computers, vehicles, equipment, and building improvements. In the past these purchases were accounted for in the General Fund.
- **Capital Improvement Streets Fund** – The Capital Improvement Streets Fund is used to account for bond financing funds until the funds are transferred to Major and Local Street Funds for street improvements.

- **DDA Construction Fund** – The DDA Construction Fund is at the direction of the DDA Component Unit.

Enterprise Funds – Enterprise Funds operate like a business entity. These funds are accounted for on a full accrual basis. The full accrual basis of accounting shows the economic effect of revenues that impact the accounting period; whether or not the cash has been received.

- **Transportation Fund** – This fund collects voter approved millage to support public transportation for city residents. Currently the city contracts with SATA (Shiawassee Area Transportation Association) for these services.
- **Sewer Fund** – The Sewer Fund collects user fees to operate and maintain the city's sewer system.
- **Water Fund** – The Water Fund collects user fees to operate and maintain the city's water system.
- **Wastewater Treatment Fund** – This fund accounts for the treatment of waste water utilizing user fees from the city's water fund and user fees from the Mid-County service area participants.

Internal Service Funds

- The Fleet Fund is the city's only internal service fund. This fund operates like a business by purchasing and maintaining much of the city vehicles and equipment. When other funds require the use of this equipment or vehicles, they are charged rental income.


Component Funds

- **Brownfield Authority** – The Brownfield Authority captures property taxes for improvement to properties that are considered obsolete.
- **Downtown Development Authority (DDA)** – The DDA collects a separate millage to drive people to the downtown business district.

Trust and Agency Fund - The Trust and Agency Fund accounts for the yearly property tax receipts collected, and tax distributions made by the City. This fund has no revenue or expense recorded, so no budget is required or prepared.

GASB 34 Fund - The GASB 34 Fund converts governmental fund statements to full accrual accounting, in accordance with Governmental Accounting Standards Board Statement 34; no budget is required or prepared for this fund.

FUND #	FUND DESCRIPTION	WORKING		ESTIMATED WORKING		ESTIMATED REVENUES		ESTIMATED EXPENDITURES		ESTIMATED BUDGET SURPLUS		ESTIMATED WORKING		COMMITTED UNSPENDABLE OR ASSIGNED at 6/30/20 (see notes)
		CAPITAL (S-T Assets less S-T Liabilities)	6/30/2018	CAPITAL	6/30/2019	FY 2020	FY 2020	FY 2020	FY 2020	(DEFICIT/CASH RESERVES)	CAPITAL (less Committed or Assigned) 6/30/2020			
101	GENERAL FUND	\$ 6,386,516	\$ 6,230,516	\$ 7,747,159	\$ 7,747,159	\$ -	\$ -	1,864,516	\$ 4,366,000					
202	MAJOR STREET FUND	1,464,055	1,460,689	2,569,500	2,594,052	(24,552)		1,436,137						
203	LOCAL STREET FUND	287,932	287,932	2,307,537	2,345,681	(38,144)		249,788						
208	PARKS & RECREATION FUND	-	-	125,000	125,000	-		-						
248	DDA FAÇADE	29,964	165,236	6,250	171,486	(165,236)		-						
273	CDGB REVOLVING FUND	1,227,512	1,227,512	11,162	11,162	-		1,227,512						
297	HISTORICAL FUND	69,290	67,444	77,550	86,204	(8,654)		58,790						
298	HISTORICAL SITES FUND	-	-	125,000	125,000	-		-						
2xx	BROWNFIELD FUNDS	(72,785)	(72,785)	233,767	223,545	10,222		(62,563)						
3xx	GENERAL OBLIGATION DEBT FUNDS	377	377	978,582	978,582	-		377						
401	CAPITAL PROJECT FUND	-	34,350	290,395	324,745	(34,350)		-						
411	STREET CAPITAL PROJECT FUND	2,017,659	4,304,359	15,000	2,274,807	(2,259,807)		2,044,552						
494	DDA CONSTRUCTION FUND	35,666	35,666	-	10,000	(10,000)		25,666						
588	SATA FUND	52,910	52,910	75,279	75,279	-		52,910						
590	SEWER FUND	2,941,501	2,694,498	1,909,250	2,801,735	(892,485)		1,802,013						
591	WATER FUND **	560,546	68,546	3,614,094	3,179,732	434,362		502,908						
599	WWTP FUND	718,788	216,026	2,035,001	2,152,374	(117,373)		98,653						
661	FLEET MAINTENANCE FUND	2,270,876	1,920,676	720,000	1,215,746	(495,746)		1,424,930						
	TOTALS	17,990,807	18,693,952	22,840,526	26,442,289	(3,601,763)		10,726,189	4,366,000					
	Notes:													
	Working Capital is current assets less current liabilities													
	**Current assets in water fund includes adv to component units of \$695,958													

							
PROPERTY TAX ILLUSTRATION: WHERE THE MONEY GOES-HOMESTEAD							
	SUMMER		WINTER		MILLS	TOTAL	\$1,000
2018 PROPERTY TAXES		SUMMER		WINTER		MILLS	homestead tax payment
COUNTY:							
ALLOCATED	5.5405					5.5405	
SATA			0.3333			0.3333	
MSU EXT.			0.0757			0.0757	
VETERANS VOTED			0.1994			0.1994	
VETERANS PA214			0.1000			0.1000	
SENIORS			0.4300			0.4300	
MEDICAL CARE			1.9948	3.1332		1.9948	
TOTAL COUNTY		5.5405				8.6737	\$ 195
CITY:							
OPERATING	14.0070					14.0070	
DEBT	1.9700					1.9700	
TOTAL CITY		15.9770				15.9770	\$ 360
SATA			0.3333			0.3333	\$ 8
SET	6.0000					6.0000	\$ 135
SCHOOLS:							
OPERATING			-			-	\$ -
DEBT			4.7300			4.7300	\$ 106
SINK		-	3.0000	7.7300		3.0000	\$ 67
TOTAL OWOSSO SCHOOLS						7.7300	\$ 115
INTERMEDIATE SCHOOL DISTRICT			4.4668			4.4668	
TOTAL INTER. SCHOOL DISTR.		-		4.4668		4.4668	\$ 101
LIBRARY			1.2423			1.2423	\$ 28
LCC						-	\$ -
HOMESTEAD RATE	27.5175		16.9056			44.4231	\$ 1,000

General Fund Overview

Revenue

The General Fund 2020 budgeted operating revenue is \$7,747,159 compared with 2019 budgeted revenue of \$7,755,766; a decrease of \$8,607. In 2020 the budget will not utilize the prior years' fund balance, whereas in FY19 \$156,000 was to be used. We expect a modest 2% increase in property taxes from the 2018 actual collection projection. Building permitting revenue will be less than expenses causing a deficit for the building activity.

Property tax is the largest revenue source for the General Fund. The city has seen some recovery to the tax base as the economy continues to improve. However, much of any new increases to taxable value has been captured for Brownfield projects or IFT's (industrial facility tax); making it difficult to keep up with rising costs. State revenue sharing and ambulance revenues are the next largest revenue sources for the General Fund. For the 2020 budget state revenue sharing and ambulance revenue are projected to be \$1,791,523 and \$1,100,000 respectively.

Expenditures

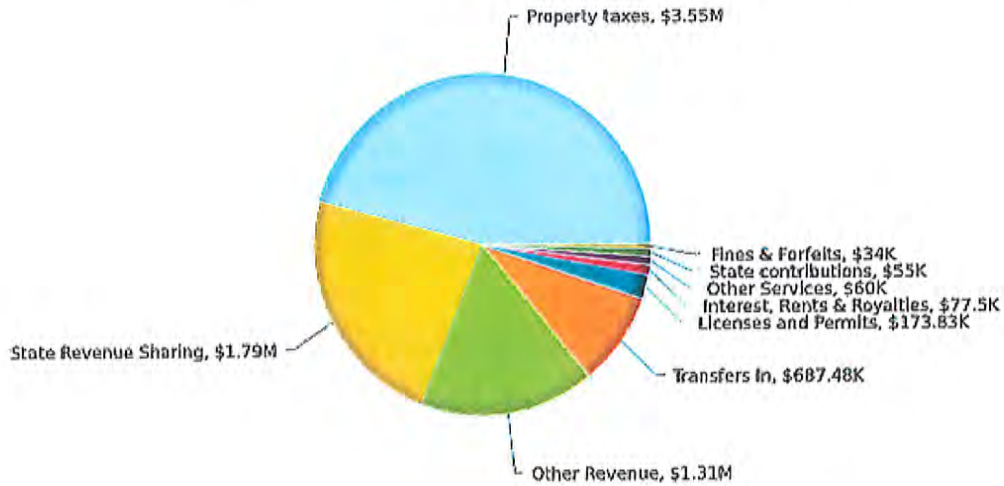
The General Fund expenditure budget for 2020 is \$7,747,159 compared with 2019 budgeted expenditures of \$7,755,766; a decrease of \$8,607. The majority of the decrease is in transfers out to other funds. In 2019 the city pre-funded street special assessments. However the general fund cannot continue to do this and comply with the 25% unassigned fund balance policy. As in the prior year the city will continue to use the Capital Improvement Fund which will require a yearly transfer from the General Fund. Purchases of capital such as computers, equipment and vehicles will be made from this fund in an attempt to save now for future large expenditures such as fire and police equipment. A \$358,840 transfer from the General Fund to the Capital Improvement Fund was budgeted for 2019. For 2020 the transfer is budgeted at \$290,395. \$120,000 of the transfer will be slated to repair the retaining wall/sidewalk near City Hall and other much needed repairs and updates. An additional \$34,350 of unused funds in the Capital Improvement Fund will also be available for the retaining wall/sidewalk near City Hall.

The city continues to see increasing pension liability and other benefit costs. The increase in property tax is not keeping step with the increasing personnel costs. While 2020 property tax revenue is estimated to increase slightly, pension costs are expected to increase by 9% to 31% depending on the pension group. On a better note, some defined benefit groups have closed. As employees in these groups retire, the city is able to replace these retirees with employees that are now covered under a defined contribution plan. The defined contribution plan only requires the city to contribute 4% of employees' wages in comparison to defined benefit contributions of sometimes over 50% of wages. Also, the defined contribution plan is a known liability that ends when the employee retires or leaves employment with the city, unlike the defined benefit plan where the liability continues for the life of the retiree and his/her beneficiary. The city implemented a hybrid plan for one or more groups in 2019. This plan will affect new hires of the employee group(s). The Hybrid plan combines some elements of the traditional defined benefit plan and the defined contribution plan.

Police and fire departments are the largest cost to the city's general fund. As seen in the graph below, public safety (police and fire) makes up 51% of the total budget. In 2020 all general fund equipment and vehicle purchases will be made through a transfer to a new capital improvement fund. Therefore, if public safety capital purchases were still included in police and fire departments, the percentage of total costs would be much higher.

**GENERAL FUND
2019-2020 FINANCIAL SUMMARY**

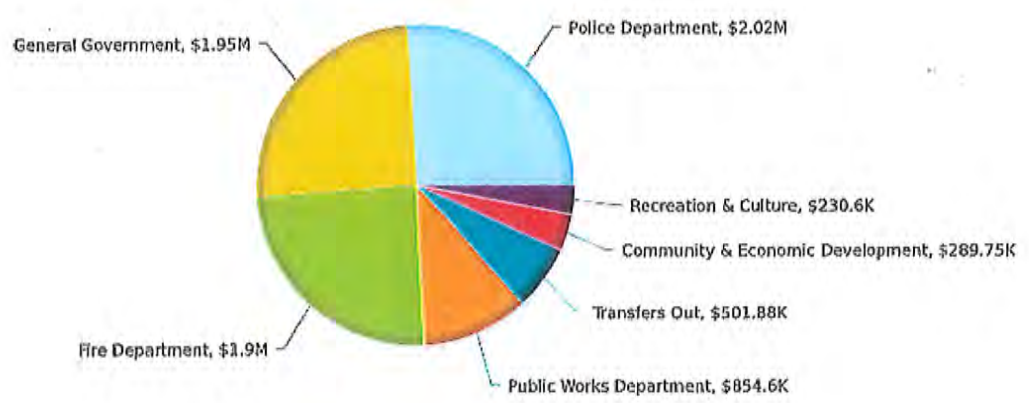
**Owosso 2020
Where the Money Comes From (includes General Funds)**



Data Table showing General Funds only

<u>Revenue Category</u>	<u>Revenues</u>	<u>Revenues per Capita</u>	<u>Percent of Total</u>
			<u>Revenues</u>
Property taxes	\$3,553,833	\$244	45.9%
State Revenue/Contributions	\$1,846,523	\$127	23.8%
Other Revenue	\$1,374,000	\$95	17.8%
Licenses and Permits	\$173,826	\$12	2.2%
Fines and Forfeits	\$34,000	\$2	.4%
Interest, Rents & Royalties	\$77,500	\$5	1.0%
Transfers In	\$687,477	\$48	8.9%
	\$7,747,159	\$533	100.0%

Owosso 2020
How the Money is Spent (includes General Funds)



Data Table showing General Funds only

<u>Expense Category</u>	<u>Expenditures</u>	<u>Expenditures per Capita</u>	<u>Percent of Total Expenditures</u>
Police Department	\$2,015,616	\$138	26.0%
Fire Department	\$1,952,459	\$134	25.2%
General Government	\$1,902,256	\$131	24.6%
Public Works Department	\$854,601	\$59	11.0%
Transfers Out	\$501,877	\$35	6.5%
Community & Economic Development	\$289,750	\$20	3.7%
Recreation & Culture	\$230,600	\$16	3.0%
	\$7,747,159	\$533	100.0%

Estimated Fund Balance

Fund Balance at June 30, 2018 (Audited)	\$ 6,386,516
Estimated change in Fund Balance at June 30, 2019	<u>- 156,000</u>
Estimated Fund Balance at June 30, 2019	\$ 6,230,516
Estimated Change in Fund Balance at June 30, 2020	<u>0</u>
Estimated Fund Balance at June 30, 2020	\$ 6,230,516

SPECIAL REVENUE FUNDS

MAJOR STREETS FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 2,569,500
Total Budgeted Expenditures	2,594,052

LOCAL STREETS FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 2,307,537
Total Budgeted Expenditures	2,345,681

PARKS AND RECREATION FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 125,000
Total Budgeted Expenditures	125,000

DOWNTOWN FACADE FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 6,250
Total Budgeted Expenditures	171,486

CDBG REVOLVING LOAN FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 11,162
Total Budgeted Expenditures	11,162

HISTORICAL FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 77,550
Total Budgeted Expenditures	86,204

HISTORICAL SITES FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 125,000
Total Budgeted Expenditures	125,000

CAPITAL IMPROVEMENT FUNDS

CAPITAL IMPROVEMENT FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 290,395
Total Budgeted Expenditures	324,745

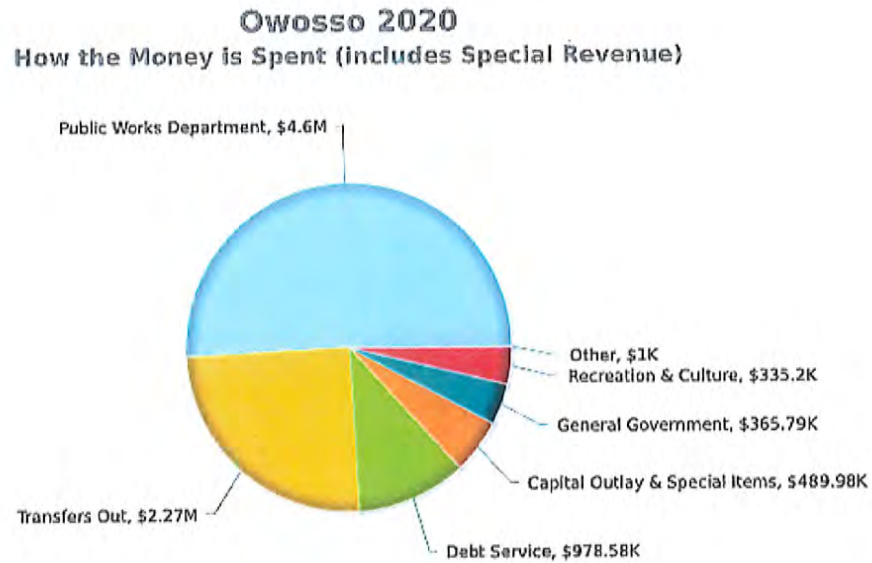
CAPITAL IMPROVEMENT STREETS FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 15,000
Total Budgeted Expenditures	2,274,807

DDA CONSTRUCTION FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ -
Total Budgeted Expenditures	10,000

**SPECIAL REVENUE, DEBT, AND CAPITAL IMPROVEMENT FUNDS
2019-2020 FINANCIAL SUMMARY**

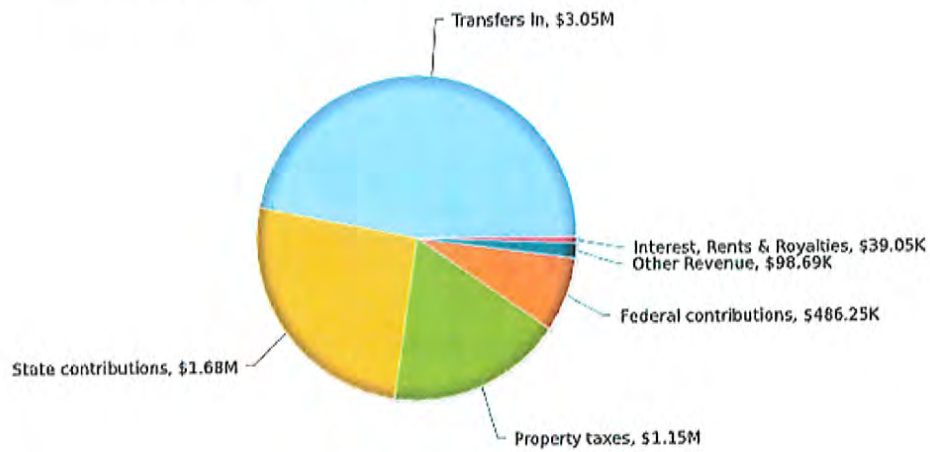


Data Table showing Special Revenue, Debt, and Capital Improvement Funds only

<u>Expense Category</u>	<u>Expenditures</u>	<u>Expenditures per Capita</u>	<u>Percent of Total Expenditures</u>
Public Works Department	\$4,601,358	\$316	50.9%
Transfers Out	\$2,274,807	\$156	24.8%
Debt Service	\$978,582	\$67	10.7%
Capital Outlay & Special Items	\$489,981	\$34	5.3%
General Government	\$365,787	\$25	4.0%
Other	\$1,000	\$0	.0%
Recreation & Culture	\$335,204	\$23	3.6%
	\$9,046,719	\$622	100.0%

**SPECIAL REVENUE, DEBT, AND CAPITAL IMPROVEMENT FUNDS
2019-2020 FINANCIAL SUMMARY**

Owosso 2020
Where the Money Comes From (includes Special Revenue)



Data Table showing Special Revenue, Debt, and Capital Improvement Funds only

<u>Revenue Category</u>	<u>Revenues</u>	<u>Revenues per Capita</u>	<u>Percent of Total</u>
			<u>Revenues</u>
Transfers In	\$3,049,232	\$210	46.9%
State Contributions	\$1,680,200	\$116	25.8%
Property Taxes	\$1,152,559	\$79	17.7%
Federal contributions	\$486,250	\$33	7.5%
Other Revenue	\$98,685	\$7	1.5%
Interest, Rents & Royalties	\$39,050	\$3	.6%
	\$6,505,976	\$448	100.0%

DEBT SERVICE FUND

GENERAL OBLIGATION DEBT FUNDS 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 978,582
Total Budgeted Expenditures	978,582

DEBT OBLIGATION SCHEDULES

2009 LTGO - DDA

Year	Principal	Interest	Total
2020	45,000	30,273	75,273
2021	50,000	28,135	78,135
2022	50,000	25,710	75,710
2023	55,000	23,260	78,260
2024	55,000	20,538	75,538
2025	60,000	17,788	77,788
2026	65,000	14,758	79,758
2027	70,000	11,443	81,443
2028	75,000	7,838	82,838
2029	75,000	3,938	78,938
Totals	600,000	183,678	783,678

Debt Schedules continued on next page

2010 Voter Approved Road Bonds

Year	Principal	Interest	Total
2020	60,000	31,453	91,453
2021	60,000	29,233	89,233
2022	60,000	26,908	86,908
2023	60,000	24,493	84,493
2024	60,000	21,988	81,988
2025	60,000	19,393	79,393
2026	60,000	16,723	76,723
2027	65,000	13,878	78,878
2028	65,000	10,871	75,871
2029	65,000	7,816	72,816
2030	65,000	4,713	69,713
2031	65,000	1,576	66,576
Totals	735,000	299,041	1,044,041

2013 Voter Approved Road Bonds

Year	Principal	Interest	Total
2020	35,000	34,925	69,925
2021	40,000	33,955	73,955
2022	45,000	32,719	77,719
2023	50,000	31,195	81,195
2024	50,000	29,458	79,458
2025	55,000	27,499	82,499
2026	55,000	25,326	80,326
2027	60,000	22,953	82,953
2028	60,000	20,388	80,388
2029	65,000	17,620	82,620
2030	65,000	14,646	79,646
2031	65,000	11,591	76,591
2032	65,000	8,471	73,471
2033	70,000	5,180	75,180
2034	70,000	1,733	71,733
Totals	850,000	317,657	1,167,657

2017 Voter Approved Road Bonds

Year	Principal	Interest	Total
2020	230,000	119,778	349,778
2021	230,000	116,788	346,788
2022	230,000	113,568	343,568
2023	230,000	109,773	339,773
2024	235,000	105,633	340,633
2025	235,000	101,050	336,050
2026	235,000	96,115	331,115
2027	240,000	90,710	330,710
2028	240,000	84,710	324,710
2029	240,000	78,110	318,110
2030	250,000	70,910	320,910
2031	260,000	63,160	323,160
2032	260,000	54,840	314,840
2033	260,000	46,260	306,260
2034	260,000	37,550	297,550
2035	260,000	28,710	288,710
2036	280,000	19,740	299,740
2037	280,000	9,940	289,940
Totals	4,455,000	1,347,343	5,802,343

2018 Voter Approved Road Bonds

Year	Principal	Interest	Total
2020	140,000	250,154	390,154
2021	200,000	182,740	382,740
2022	205,000	177,240	382,240
2023	210,000	171,398	381,398
2024	215,000	165,202	380,202
2025	220,000	158,645	378,645
2026	230,000	151,715	381,715
2027	235,000	144,125	379,125
2028	240,000	136,135	376,135
2029	250,000	127,615	377,615
2030	260,000	118,490	378,490
2031	265,000	108,870	373,870
2032	275,000	98,800	373,800
2033	280,000	88,213	368,213
2034	290,000	77,293	367,293
2035	300,000	65,838	365,838
2036	310,000	53,838	363,838
2037	315,000	41,128	356,128
2038	325,000	28,055	353,055
2039	335,000	14,405	349,405
Totals	5,100,000	2,359,896	7,459,896

ENTERPRISE FUNDS

TRANSPORTATION FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 75,279
Total Budgeted Expenditures	75,279

SEWER FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$1,909,250
Total Budgeted Expenditures	2,801,735

WATER FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 3,614,094
Total Budgeted Expenditures	3,179,732

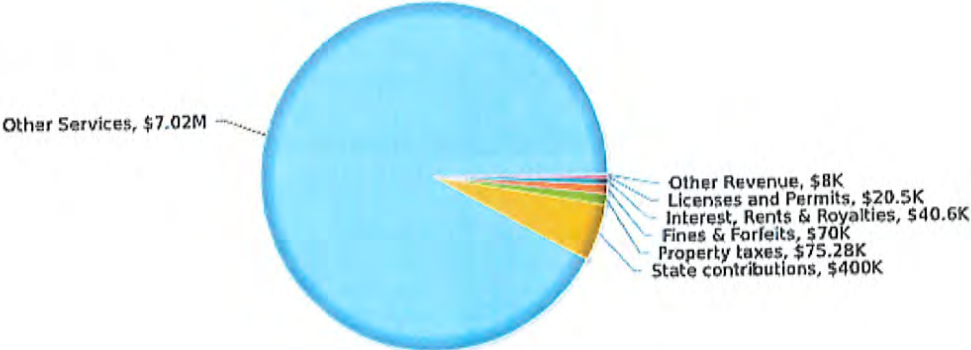
WASTE WATER TREATMENT FUND 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 2,035,001
Total Budgeted Expenditures	2,152,374

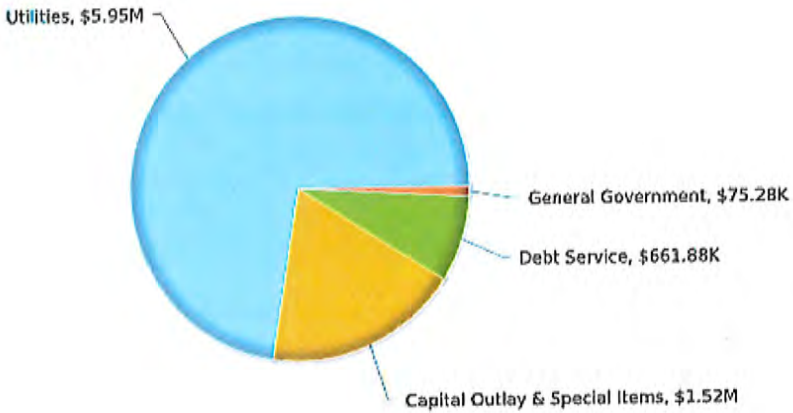
**The Utility budgets are presented on the modified accrual basis. For auditing purposes the capital outlay will be reclassified to the balance sheet and replaced with depreciation expense. The debt principal will also be reclassified to the balance sheet. This will result in a change to net position which will be different than the budgeted net revenue shown above. This budget attempts to depict the affect to cash rather than assets and liabilities. Negative budgeted net revenue indicates use of prior year's fund equity.*

ENTERPRISE FUNDS

Owosso 2020
Where the Money Comes From (includes Debt Service)



Owosso 2020
How the Money is Spent (includes Debt Service)



INTERNAL SERVICE FUND

FLEET FUND 2019-2020 FINANCIAL SUMMARY

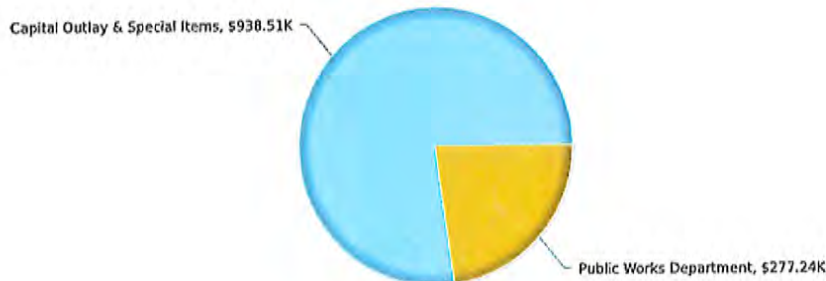
Total Budgeted Revenue Sources	\$ 720,000
Total Budgeted Expenditures	1,215,746

**This budget is presented on the modified accrual basis. For auditing purposes the capital outlay will be reclassified to the balance sheet and replaced with depreciation expense. The debt principal will also be reclassified to the balance sheet. This will result in a change to net position which will be different than the budgeted net revenue shown above. This budget attempts to depict the affect to cash rather than assets and liabilities. Negative budgeted net revenue indicates use of prior year's fund equity.*

Owosso 2020
Where the Money Comes From (includes Internal Service)



Owosso 2020
How the Money is Spent (includes Internal Service)



COMPONENT UNITS

BROWNFIELD AUTHORITY 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 233,767
Total Budgeted Expenditures	223,545

**This budget is presented on the modified accrual basis. For auditing purposes the capital outlay will be reclassified to the balance sheet and replaced with depreciation expense. The debt principal will also be reclassified to the balance sheet. This will result in a change to net position which will be different than the budgeted net revenue shown above. This budget attempts to depict the affect to cash rather than assets and liabilities. Negative budgeted net revenue indicates use of prior year's fund equity.*

DOWNTOWN DEVELOPMENT AUTHORITY 2019-2020 FINANCIAL SUMMARY

Total Budgeted Revenue Sources	\$ 216,580
Total Budgeted Expenditures	209,050

This budget is presented on the modified accrual basis. For auditing purposes the capital outlay will be reclassified to the balance sheet and replaced with depreciation expense. The debt principal will also be reclassified to the balance sheet. This will result in a change to net position which will be different than the budgeted net revenue shown above. This budget attempts to depict the affect to cash rather than assets and liabilities. Negative budgeted net revenue indicates use of prior year's fund equity.

Appendix

Fee Schedule

Detail by Fund and Account—All budgets

**CITY OF OWOSSO
2019 FEE SCHEDULE**

Effective May 6, 2019

ASSESSING

Application fee for IFEC extension.....	\$500.00
Application fee for IFT tax abatement – Not to exceed limits of Statute MCL 207.555(3) in which the lesser of the actual cost of processing the application or 2% of total property taxes abated during the term that the exemption certificate is in effect can be charged	
Establishing	\$1,500.00
Exemption certificate	\$1,500.00
Application fee for industrial development district.....	\$1,500.00
Application fee for industrial facilities	
Exemption certificate	\$1,500.00
Exemption certificate transfer	\$500.00
Application fee for project cost revision	\$500.00
Application fee for project extension.....	\$500.00

BUILDING DEPARTMENT

Building permits include a base fee in addition to the following fees:

Income limit fee waiver – Building permits and inspections will be required. However, permit fees will be waived for owner occupied residential buildings for households that have annual incomes less than 30% of the Michigan State Housing Development Authority (MSHDA) area Minimum Income (AMI). The waiver will cover permits for bringing a structure into code compliance and for replacement of roofs, windows, and siding. To qualify, the applicant must submit Michigan or Federal 1040 tax returns for the last three years along with any other financial and ownership information required for determination.

Accessory structure - zoning compliance - 200 sq. feet and under	\$50.00
Accessory structure – zoning compliance – over 200 sq. feet	\$50.00 + building permit fee
Base fee.....	\$30.00
Building board of appeals application fee.....	\$200.00
Building permit fee (add \$30.00 base fee and \$50.00 per inspection is additional)	
.. Up to \$1000 – includes base fee and 1 inspection	\$105.00
.. \$1,001 to \$2,000 – includes base fee and 1 inspection	\$145.00
.. \$2,001 to \$50,000	\$60.00 + \$10.00 per \$1,000 over \$2,000
.. \$50,001 to \$500,000	\$540 + \$10.00 per \$1,000 over \$50,000
.. \$500,001 and above.....	\$5,000 + \$6.00 per \$1,000 over \$500,000
Demolition (add \$30.00 base fee to permit and \$50.00 per inspection is additional)	
.. Based on size of building	\$180.00 + \$1.00 per sq. ft. over 2,000 sq. feet
.. Garage – includes base fee + 1 inspection	\$110.00
.. House – includes base fee and 1 inspection.....	\$180.00
Fence zoning – residential.....	\$80.00
Fence – commercial	same as building permit fees
Home occupation – type B home permit	\$50.00
Inspections (including re-inspection fee – commercial and residential) each	\$75.00
License/registration fee	\$0.00
Misc. reviews (concrete, antennas).....	\$50.00
Mobile/Modular Home.....	\$250.00
Moving building.....	\$200.00
Penalty for work prior to obtaining permit.....	cost of permit + \$175.00
Plan review	55% of permit fee
.. Plan review special.....	\$100.00 + cost
.. Plan review (plans are returned to applicant for modifications/resubmittal)	\$50.00 + \$60.00/hour
Roofing permit – residential up to \$5,000.....	\$80.00

Mechanical – commercial/industrial

Mechanical permits include a base fee plus the following fees (inspections are additional)

Base fee.....	\$30.00
Air conditioning and refrigeration	
Absorption units/chiller	\$90.00
Centrifugal units/chiller	\$90.00
Compressor – 15-50 hp.....	\$45.00
Compressor – over 50 hp.....	\$70.00
Heat pumps – 1.5-15 hp.....	\$35.00
Air handlers (self-contained units ventilation & exhaust fans)	
Under 1,500 cfm (piping fee included)	\$35.00
1,500- 10,000 cfm	\$45.00
Over 10,000 cfm.....	\$100.00
Air handlers (thru-the-wall fan coil vents)	\$15.00
Breeching & combustion to appliance – when required.....	\$60.00
Chimney – factory built	\$60.00
Cooling towers w/ reservoirs	
Capacity under 500 gal	\$50.00
Capacity over 500 gal.....	\$85.00
Crematories	\$50.00
Ducts, insulation and fire suppression systems – duct system based on bid price	
Under \$3,000.....	\$40.00
\$3,000 to \$6,999	\$50.00
\$7,000 to \$14,999	\$85.00
Over \$15,000.....	\$10.00 fee per each \$3,000 + \$85.00
Electronic air cleaner with washer	\$50.00
Evaporator coils	
180,000 BTU and under.....	\$40.00
180,000 BTU and over.....	\$45.00
Fire suppression systems – based on bid price	
Under \$2,000.....	\$75.00
\$2,000 to \$7,999	\$90.00
Over \$8,000.....	\$15.00 fee + \$90.00
Gas burning equipment – new and/or conversion	
400,000 BTU and under (piping fee included)	\$50.00
Over 400,000 BTU (piping fee included).....	\$60.00
Humidifiers.....	\$25.00
Incinerators – each	\$40.00
Inspections – each (including re-inspection)	\$75.00
Special/safety inspection.....	\$75.00
Insulation – duct, piping, and/ tanks – based on bid price	
Under \$2,000.....	\$40.00
\$2,000 to \$7,999	\$50.00
Over \$8,000.....	\$15.00 fee per each \$3,000 + \$50.00
License/registration fee	\$0.00
LPG & fuel oil tanks (underground add \$5.00 additional) (piping fee included)	
276 to 550 gal.....	\$60.00
551 to 2,000 gal.....	\$100.00
Each additional tank.....	add 50% of associated fee based on largest tank size
Oil burner	
New and/or conversion, under 5gal/hour (piping fee included).....	\$60.00
New and/or conversion, over 5 gal/hour (piping fee included).....	\$90.00
Penalty for work prior to obtaining permit.....	cost of permit + \$175.00
Plan review	\$100.00/hour – minimum 1 hour
Refrigeration systems	

Sewage ejectors, sumps.....	\$15.00
Sewers (sanitary, storm, or combined): 6 " and over.....	\$15.00
Sewers (sanitary, storm, or combined): less than 6".....	\$15.00
Sewers (connection building drain-building sewer).....	\$15.00
Stacks (soil, waste, vent and conductor).....	\$10.00
Sub-soil drains.....	\$15.00
Two-family.....	per unit - \$90 - \$180.00
Water distributing pipe: 3/4".....	\$15.00
Water distributing pipe: 1".....	\$15.00
Water distributing pipe: 1 1/4".....	\$20.00
Water distributing pipe: 1 1/2".....	\$30.00
Water distributing pipe-over 2".....	\$45.00
Water service-less than 2".....	\$15.00
Water service-2" to 6".....	\$25.00
Water service-over 6".....	\$30.00
Whole house permit.....	\$120.00

CITY CLERK

Cable television franchise fee.....	3%
Marriage fee/presided by Mayor.....	\$10.00

CITY TREASURER

Adult entertainment license fee:	
Note: If application denied, 1/2 fee returned.....	\$1,500.00
Adult entertainment license renewal fee	
Note: a late penalty of \$100 if renewal filed less than 60 days before license exp. If application denied, 1/2 of total fees collected returned.....	\$1,500.00
License renewal	
Late fee first 15 days.....	License Fee + 25%
Late fee beyond 15 days License Fee + 50%Adult entertainment penalties.....	\$500.00
Adult entertainment penalties.....	\$500.00
Collection fee tax – administrative fee	
..... 1% on all advalorem taxes (on the amounts collected for other units – not City) Potential to collect Admin. Fee on our own (City) taxes	
Property tax late collection fee	
Summer.....	2% Additional September
Summer.....	3% Additional October
Summer.....	4% Additional November
Winter & any Summer balance.....	3% Additional Feb 15th-28th
Return check – as allowed by MCL 600.2952	
First incident.....	\$25.00
Second Incident, etc. in 12 months' time.....	\$35.00

COMMUNITY DEVELOPMENT

Application fee for	
Site plan reviews	
Commercial/Industrial.....	\$500.00 + \$5.00/acre
Institutional (Schools, Public Services, Hospitals).....	\$475.00 + \$40.00/acre
Preliminary site plan review.....	75% of site plan review fee
Site plan revision/review.....	75% of site plan review fee+ any needed consulting fees determined by administration
Site plan requiring review by city engineer.....	all costs by owner/applicant via escrow
Single family site condo (Prelim or Final).....	\$700.00 + \$5.00/lot
Special meetings with planner/engineer.....	all costs by owner applicant via escrow
Apartment/Townhouse.....	\$550.00 + \$4.50/unit

Note: reduction in rate if long term \$650.00

PUBLIC SAFETY

Ambulance fees – adjusted to the screen rates approved by commercial insurance companies	
In-facility transport	\$250.80
Dog license.....	see ordinance**none currently**
False alarm fee – fee may be waived by authority of Public Safety Director	
First call in 12 months.....	None
Second false alarm in 12 months	\$10.00
Each additional false alarm in calendar year.....	\$25.00
Late fee(s) (in excess of 10 days)	10% of fee + 6% interest
Fire house demonstrations.....	donation only
Fire run	\$500.00 to ins co
Gun registration.....	\$10.00
Liquor license application fee.....	\$10.00
Liquor license changes	\$50.00
Liquor license ownership transfer	\$150.00
Portable breath test (PBT)	
1/2 month.....	\$15.00
Full month.....	\$30.00
Sex offender initial registration.....	\$35.00

Parking fines – defined in Section 33 of the Owosso Municipal Code

Abandoned car	
Paid within 7 days.....	\$15.00
Paid within 14 days.....	\$30.00
Paid within 30 days.....	\$45.00
Across parking line	
Paid within 7 days.....	\$15.00
Paid within 14 days.....	\$30.00
Paid within 30 days.....	\$45.00
Blocking alley	
Paid within 7 days.....	\$15.00
Paid within 14 days.....	\$30.00
Paid within 30 days.....	\$45.00
Blocking driveway	
Paid within 7 days.....	\$15.00
Paid within 14 days.....	\$30.00
Paid within 30 days.....	\$45.00
Blocking traffic	
Paid within 7 days.....	\$15.00
Paid within 14 days.....	\$30.00
Paid within 30 days.....	\$45.00
Double parking	
Paid within 7 days.....	\$15.00
Paid within 14 days.....	\$30.00
Paid within 30 days.....	\$45.00
Fifth violation of any above violation within a 30-day period	
Paid within 7 days.....	\$100.00
Paid within 14 days.....	\$100.00
Paid within 30 days.....	\$100.00
Moving to evade time limitations	
Paid within 7 days.....	\$15.00
Paid within 14 days.....	\$30.00
Paid within 30 days.....	\$45.00
Other parking violation	

Misdemeanor	**see ordinance/code under (b) \$500.00 + other stipulations**
Municipal civil infraction –	
First offense	\$75.00
Second offense	\$250.00
Third or subsequent repeat offenses.....	\$500.00

Municipal civil infraction - loose dogs


"Code states: ""If the dog was impounded by any police officer or other authorized employee of the city, the owner shall pay the additional sum to the city to reimburse for said expense as prescribed by resolution of the council.

.....\$25.00 + Pound Fees

PUBLIC SERVICES

Construction noise(s) permit	\$25.00
Flood plain development permit application.....	\$100.00
Mowing	Cost + \$100.00
Replacement line and grade stakes (see ordinance/code).....	Cost + \$100.00
Right of way permit	
Inspection fee	\$20.00
Security deposit	\$50.00
Snow removal	Cost + \$100.00
METRO Act Permit Application Fee.....	Per statute

I hereby certify that the foregoing document is a true and complete copy of action taken by the Owosso City Council at the regular meeting of June 4, 2018.



 Amy K. Kirkland, City Clerk

04/16/2019

BUDGET REPORT FOR CITY OF OWOSSO
Calculations as of 03/31/2019
GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
Dept 000 - REVENUE								
101-000-401.403	GENERAL PROPERTY TAX	3,217,009	3,215,673	3,253,365	3,450,000	3,148,101	3,405,900	3,417,333
	2% INCREASE TO ACTUAL 2019							
101-000-401.424	TRAILER PARK TAXES	865	789	781		640	800	800
101-000-401.430	INDUSTRIAL/COMMERCIAL FACILITIES TAX	28,114	23,627	23,925	24,000	30,194	30,000	30,000
101-000-401.431	OBSOLETE PROPERTY REHAB TAXES(OPRA)	234	308	234			250	250
101-000-401.432	NEIGHBORHOOD ENTERPRISE ZONE REHAB TAX	358	447	572	129	179	450	450
101-000-401.443	ADMINISTRATION FEES	69,413	70,231	71,666	70,000	83,165	85,000	85,000
	2% INCREASE ASSUMED							
101-000-401.445	INTEREST & PENALTIES ON TAXES	18,472	19,851	20,255	20,000	11,738	20,000	20,000
101-000-450.452	PERMITS-BUILDING	143,155	191,420	130,748	108,144	58,626	75,000	90,741
101-000-450.453	LIQUOR LICENSES	9,052	10,091	10,253	10,000	10,456	10,000	10,000
101-000-450.454	PERMITS-ELECTRICAL	23,950	34,978	42,185	30,000	22,897	27,525	27,525
101-000-450.455	PERMITS-PLUMBING & MECHANICAL	49,985	76,899	51,340	38,000	20,527	27,800	30,000
101-000-450.460	MISCELLANEOUS LICENSES	3,205	11,453	17,380	10,000	20,473	10,000	10,000
101-000-450.470	MEDICAL MARIJUANA LICENCE FEE						5,000	5,000
	NEW JUNE 2019							
101-000-450.477	PERMITS-HANDGUNS	880	675	290	500	570	500	500
101-000-450.478	DOG LICENSES	33	63	111	60		60	60
101-000-501.505	FEDERAL GRANT - DEPT OF JUSTICE			325				
101-000-501.506	GRANT-FEDERAL	2,500		30,000				
101-000-539.529	STATE SOURCES							
101-000-539.568	GRANT-RECREATION		2,930			45,000		
101-000-539.573	LOCAL COMMUNITY STABILIZATION SHARE		122,917	51,560	50,000	54,355	55,000	55,000
101-000-539.575	REVENUE SHARING-CONSTITUTIONAL	1,546,703	1,890,436	1,667,600	1,683,311	885,106	1,791,523	1,791,523
	PER 3-5-19 STATE PROJECTION							
101-000-600.625	VACANT PROPERTY REGISTRATION/INSPECTION	9,500	5,000	3,300		1,900	2,000	2,000
101-000-600.626	CHARGE FOR SERVICES RENDERED	70,712	62,723	54,555	60,000	36,834	60,000	60,000
101-000-600.627	DUP LICATING SERVICES	1,900	1,433	1,068	500	1,894	500	500
101-000-600.628	RENTAL REGISTRATION	1,325	550	775	500	39,975	500	500
101-000-600.629	AMBULANCE CHARGES	256,087	37,875	355,802	200,000	149,755	200,000	200,000
101-000-600.650	AMBULANCE MILEAGE CHARGES	340,873	410,955	318,461	400,000	162,394	400,000	400,000
101-000-600.631	AMBULANCE/ ADVANCED LIFE SUPPORT CHAR	486,003	575,880	533,570	500,000	329,683	500,000	500,000
101-000-600.633	FIRE SERVICES	4,000	5,000	4,500	2,000	2,500	2,000	2,000
101-000-600.642	CHARGE FOR SERVICES - SALES	5,347	6,657	2,332	4,000	4,295	4,000	4,000
101-000-600.647	CABLE TELEVISION FRANCHISE FEES	114,130	145,558	113,626	145,000	54,242	115,000	115,000
101-000-600.648	TREE PLANTING	250						
101-000-600.651	RECREATION	598	430					
101-000-655.655	PARKING VIOLATIONS	6,577	13,709	4,588	2,972	21,677	20,000	20,000
101-000-655.659	PARKING LEASE INCOME	16,623	17,380	2,445		700		
101-000-655.660	ORDINANCE FINES & COSTS	26,392	21,397	16,054	14,000	12,402	14,000	14,000
101-000-662.000	DRUG FORFEITURES-ADJUDICATED		677			47		
101-000-664.664	INTEREST INCOME	35,023	25,370	23,003	38,000	78,943	75,000	75,000
101-000-664.665	INTEREST INCOME-RESTRICTED ASSETS	3	6					
101-000-664.668	RENTAL INCOME	1,265	920	2,830	1,000	5,210	2,500	2,500
101-000-671.673	SALE OF FIXED ASSETS	3,157	80,695	4,209		18,217		
101-000-671.675	DONATIONS-PRIVATE	3,265	34,867	48,828		903		
101-000-671.676	DONATIONS-PUBLIC SAFETY		5,000	15		2,766		

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
101-000-671.687	INSURANCE REFUNDS	235,700	75,000	135,570	70,000	87,416	70,000	70,000
101-000-671.692	RECOVERY OF BAD DEBTS	5,205	7,032	2,189		4,502		
101-000-671.694	MISCELLANEOUS	8,249	19,168	63,540	20,000	38,707	20,000	20,000
101-000-695.400	TRANSFER FROM CIF		844,628					
101-000-695.411	TRANSFER FROM STREET PROGRAM		14,000					
101-000-695.676	WASTEWATER UTIL. ADMIN REIMB	176,002	204,350	200,177	205,000	141,424	200,177	200,177
101-000-695.677	CITY UTILITIES ADMIN REIMB	268,500	365,900	365,892	320,000	240,000	320,000	320,000
101-000-695.678	DDA/OBRA REIMBURSEMENT	2,825	4,289	5,314				
101-000-695.695	ACT 51 ADMIN REIMBURSEMENT	113,125	131,011	149,327	122,650	89,866	167,300	167,300
101-000-695.699	APPROPRIATION OF FUND BALANCE				156,000			
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		7,306,584	8,790,248	7,784,560	7,755,766	5,918,279	7,717,785	7,747,159
Dept 101 - CITY COUNCIL								
101-101-704.000	BOARDS & COMMISSIONS	2,120	2,130	2,324	2,300	1,020	2,300	2,300
101-101-728.000	OPERATING SUPPLIES	1,024	670	456	1,000	105	1,000	1,000
101-101-860.000	EDUCATION & TRAINING		520	612	600	3,783	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 101 - CITY COUNCIL		(3,144)	(3,320)	(3,392)	(3,900)	(4,908)	(5,300)	(5,300)
Dept 171 - CITY MANAGER								
101-171-702.100	SALARIES	96,386	99,595	113,783	97,000	74,616	97,757	100,788
101-171-702.800	ACCRUED SICK LEAVE	888		1,514				
101-171-715.000	SOCIAL SECURITY (FICA)	7,670	7,851	8,987	7,421	5,711	7,478	7,710
101-171-716.100	HEALTH INSURANCE	3,066	3,132	4,324	17,970	4,920	6,692	6,692
101-171-716.200	DENTAL INSURANCE	490	488	469	826	187	248	248
101-171-716.300	OPTICAL INSURANCE			7	118	23	30	30
101-171-716.400	LIFE INSURANCE	297	297	322	306	223	594	594
101-171-716.500	DISABILITY INSURANCE	902	1,065	1,140	1,112	630	1,080	1,080
101-171-717.000	UNEMPLOYMENT INSURANCE	21	18	81	19		20	20
101-171-718.200	DEFINED CONTRIBUTION	15,051	14,939	17,697	14,550	11,192	14,663	15,118
101-171-719.000	WORKERS' COMPENSATION	256	264	236	266	236	279	279
101-171-728.000	OPERATING SUPPLIES	107	53	2,055	2,400	99	1,500	1,500
101-171-818.000	CONTRACTUAL SERVICES				100		100	100
101-171-858.000	MEMBERSHIPS & DUES	1,077	954	869	1,000	892	1,000	1,000
101-171-860.000	EDUCATION & TRAINING	3,128	2,689	1,895	2,400	4,059	4,000	4,000
NET OF REVENUES/APPROPRIATIONS - 171 - CITY MANAGER		(129,339)	(131,345)	(153,379)	(145,488)	(102,788)	(135,441)	(139,159)
Dept 201 - FINANCE								
101-201-702.100	SALARIES	38,493	69,451	171,871	176,627	139,031	171,394	171,394
101-201-702.800	ACCRUED SICK LEAVE					628		
101-201-715.000	SOCIAL SECURITY (FICA)	2,740	5,181	13,093	13,512	10,210	13,439	13,439
101-201-716.100	HEALTH INSURANCE	12,406	13,668	27,804	28,831	23,709	35,762	35,762
101-201-716.200	DENTAL INSURANCE	490	609	1,404	1,543	1,228	1,680	1,680
101-201-716.300	OPTICAL INSURANCE	60	77	179	100	169	232	232
101-201-716.400	LIFE INSURANCE	147	394	1,170	1,171	809	1,144	1,144
101-201-716.500	DISABILITY INSURANCE	384	721	2,059	2,150	1,268	2,114	2,114
101-201-717.000	UNEMPLOYMENT INSURANCE	21	54	162	55	41	58	58
101-201-718.000	RETIREMENT	12,500	13,057	21,880	19,299	15,860	24,688	29,568
101-201-718.200	DEFINED CONTRIBUTION		38	2,051	5,432	3,748	5,200	5,200
101-201-719.000	WORKERS' COMPENSATION	272	260	392	509	494	534	534
101-201-728.000	OPERATING SUPPLIES	1,618	5,077	1,895	2,700	1,006	1,700	1,700
101-201-818.000	CONTRACTUAL SERVICES	49,740	41,688	2,267	2,307	2,315	3,036	3,036

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
101-215-702.100	SALARIES	100,212	107,555	106,731	106,916	86,871	120,380	120,380
	RETIREMENT IN FY20-REPLACEMENT PRIOR FOR TRAINING							
	VACANT POSITION IN BUDGET AT 9 MONTHS							
	INCLUDES 10% OFFICE ASST (SAME AS FY19)							
101-215-702.200	WAGES		70		100	114	15,000	20,000
101-215-702.400	WAGES - TEMPORARY						15,000	
	FOOTNOTE AMOUNTS:							
101-215-706.000	NEW POSITION "MINIMUM PT PERSON REQUESTED"-ELECTIONS & RECORDS RETENTION	1,621	37,354	11,965	36,000	32,192	13,700	13,700
	ELECTIONS							
	INCREASE 3/16 ELECTION OF 8700 BY 40%-INCREASED PARTICIPATION							
101-215-715.000	INCREASE IN STAFFING, AV USAGE, RENTAL OF EQUIP	7,357	7,951	7,863	8,179	6,482	9,221	9,221
101-215-716.000	SOCIAL SECURITY (FICA)		2,478			89		
101-215-716.100	FRINGES	18,405	18,477	19,338	20,673	15,166	29,530	25,530
	HEALTH INSURANCE							
	INCLUDES FULL YEAR/FAMILY PLAN FOR VACANT POSITION							
101-215-716.200	DENTAL INSURANCE	748	744	742	789	556	1,135	1,135
101-215-716.300	OPTICAL INSURANCE	90	90	90	96	70	158	158
101-215-716.400	LIFE INSURANCE	640	640	680	661	520	697	697
101-215-716.500	DISABILITY INSURANCE	1,011	1,194	1,295	1,468	990	1,342	1,342
101-215-717.000	UNEMPLOYMENT INSURANCE	41	36	81	36	38	38	38
101-215-718.000	RETIREMENT	33,000	35,818	58,662	50,539	42,543	57,451	68,808
101-215-718.200	DEFINED CONTRIBUTION	244	264	232	298	236	1,164	1,164
101-215-719.000	WORKERS' COMPENSATION	1,053	989	3,557	3,175	1,230	3,650	248
101-215-728.000	OPERATING SUPPLIES							3,150
	SHELVING IN ELECTION ROOM \$1K							
	\$650 SCANNER FOR REQUESTED NEW POSITION FROM CAP IMPR FD							
	NEW CHAIR \$500 FOR REQUESTED NEW POSITION							
101-215-802.000	ADVERTISING	3,309	2,872	3,758	3,600	2,172	3,600	3,600
101-215-818.000	CONTRACTUAL SERVICES	3,210	1,300	7,953	4,300	2,597	4,300	4,300
	FOOTNOTE AMOUNTS:						7,500	
101-215-833.000	AGENDA MGT SOFTWARE (SAAS) REQUEST IN 401 FD	4,505	4,505		4,300	3,851	4,000	4,000
101-215-858.000	EQUIPMENT MAINTENANCE	370	380	380	420	400	450	450
101-215-860.000	MEMBERSHIPS & DUES	50		21	600		600	600
101-215-978.000	EDUCATION & TRAINING		4,370	9,606				
	EQUIPMENT							
	FOOTNOTE AMOUNTS:						16,450	
	SAME DAY AV BALLOT COUNT EQUIP TO FUND 401							
	NET OF REVENUES/APPROPRIATIONS - 215 - CLERK	(175,866)	(227,087)	(232,954)	(242,150)	(196,145)	(266,664)	(276,521)
	Dept 226 - HUMAN RESOURCES							
101-226-702.100	SALARIES	120,284	124,173	127,254	137,247	99,976	128,958	128,958
101-226-715.000	SOCIAL SECURITY (FICA)	9,770	10,005	10,187	10,499	7,509	10,750	10,750
101-226-716.100	HEALTH INSURANCE	7,997	8,170	8,516	8,516	9,125	9,125	9,125
101-226-716.200	DENTAL INSURANCE	1,572	1,565	1,558	1,652	1,056	1,214	1,214
101-226-716.300	OPTICAL INSURANCE	223	223	223	237	167	223	223
101-226-716.400	LIFE INSURANCE	747	748	761	808	608	784	784
101-226-716.500	DISABILITY INSURANCE	1,238	1,463	1,552	1,605	1,168	1,558	1,558
101-226-717.000	UNEMPLOYMENT INSURANCE	41	36	81	81	85	85	85
101-226-718.000	RETIREMENT	16,350	18,414	32,321	27,044	21,059	32,204	38,570
101-226-718.200	DEFINED CONTRIBUTION	2,528	1,225	1,225	3,201	2,309	3,031	3,031
101-226-719.000	WORKERS' COMPENSATION	320	336	388	380	296	399	399

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
101-226-728.000	OPERATING SUPPLIES	625	581	2,403	3,000	642	300	300
	\$1K NEW LAPTOP FOR LAURIE TO FUND 401							
101-226-802.000	ADVERTISING	954	1,548	2,445	1,500	220	500	500
101-226-818.000	CONTRACTUAL SERVICES	10,643	28,437	20,276	14,100	12,153	20,000	15,000
	IAFF CONTRACT STILL UNSETTLED, AFSCME CONTRACT SOON							
101-226-856.000	MISCELLANEOUS				500		500	
101-226-858.000	MEMBERSHIPS & DUES	555	440	409	630	399	630	630
101-226-860.000	EDUCATION & TRAINING	955	963	984	2,000	1,189	2,000	2,000
	NET OF REVENUES/APPROPRIATIONS - 226 - HUMAN RESOURCES	(174,802)	(197,102)	(210,583)	(204,484)	(148,751)	(212,261)	(213,127)
Dept 253 - TREASURY								
101-253-702.100	SALARIES	145,348	115,513	61,308	92,856	68,999	93,446	93,446
101-253-702.800	ACCRUED SICK LEAVE	13,000	10,963					
101-253-715.000	SOCIAL SECURITY (FICA)	12,060	9,637	4,608	7,103	5,231	7,189	7,189
101-253-716.100	HEALTH INSURANCE	22,160	19,049	13,527	24,960	17,543	23,878	23,878
101-253-716.200	DENTAL INSURANCE	868	736	504	916	607	815	815
101-253-716.300	OPTICAL INSURANCE	105	90	63	115	79	106	106
101-253-716.400	LIFE INSURANCE	984	747	352	818	480	640	640
101-253-716.500	DISABILITY INSURANCE	1,382	1,205	696	1,337	901	1,211	1,211
101-253-717.000	UNEMPLOYMENT INSURANCE	62	57	117	100	38	105	105
101-253-718.000	RETIREMENT	47,650	16,689					
101-253-718.200	DEFINED CONTRIBUTION	162	1,355	2,295	3,714	2,759	3,755	3,755
101-253-719.000	WORKERS' COMPENSATION	392	324	176	366	340	384	384
101-253-728.000	OPERATING SUPPLIES	565	1,263	1,832	1,400	2,929	2,400	2,400
101-253-818.000	CONTRACTUAL SERVICES	11,110	14,538	10,168	12,342	5,402	16,000	15,000
	INCREASE IN POSTAGE & MAILING TO ESCROW ACCOUNTS							
101-253-858.000	MEMBERSHIPS & DUES	370	50	50	200	50	200	200
101-253-860.000	EDUCATION & TRAINING	1,324	982	953	2,000	550	2,000	2,000
	TREAS & DEP TREAS ATTEND MIMTA SPRING CONFERENCE							
101-253-862.000	OVER & SHORT	(14)	178	140		(27)		
	NET OF REVENUES/APPROPRIATIONS - 253 - TREASURY	(257,528)	(193,376)	(96,789)	(148,227)	(105,881)	(152,129)	(151,129)
Dept 258 - INFORMATION & TECHNOLOGY								
101-258-715.000	SOCIAL SECURITY (FICA)		107	(107)				
101-258-728.000	OPERATING SUPPLIES	3,060	5,518	2,375	5,000	1,141	9,338	5,000
	SYMANTEC RENEW \$2.4K, CYBERSECURITY \$3,938-NEW ANNUAL COST							
101-258-818.000	CONTRACTUAL SERVICES	76,287	79,183	46,262	86,695	46,076	128,625	86,695
	REQUESTING LOGICALIS 3 DAYS PER WEEK (CURRENTLY 2)							
101-258-833.000	EQUIPMENT MAINTENANCE	482	1,000	9,216	11,650	5,409	10,000	10,000
101-258-845.000	LEASE	26,257	26,257					
101-258-978.000	EQUIPMENT		17,909	22,677				
	NET OF REVENUES/APPROPRIATIONS - 258 - INFORMATION & TECHN	(106,066)	(129,974)	(80,423)	(103,345)	(52,626)	(147,963)	(101,695)
Dept 265 - BUILDING & GROUNDS								
101-265-702.200	WAGES	23,243	26,519	48,139	38,869	35,000	40,112	40,112
101-265-702.400	WAGES - TEMPORARY			5				
101-265-703.000	OTHER COMPENSATION	5,150	5,250	5,272	1,000		1,000	1,000
101-265-715.000	SOCIAL SECURITY (FICA)	2,147	2,909	3,248	2,973	2,443	3,161	3,161

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
101-300-702.100	SALARIES	1,011,900	1,073,383	1,080,659	1,139,639	867,249	1,136,794	1,136,794
101-300-702.110	SALARIES-DARE					282		
101-300-702.120	SALARIES-MAGNET	73,834	65,744	66,441	64,694	54,810	61,808	61,808
101-300-702.200	WAGES	20,856	17,361	9,375	12,049	6,176	7,950	7,950
101-300-702.300	OVERTIME	31,530	42,007	45,700	47,200	32,887	48,500	48,500
101-300-702.400	WAGES - TEMPORARY	600	(1,215)	1,685		1,922	2,061	2,061
101-300-702.600	UNIFORMS	1,150	1,450	1,450	1,450	1,450	2,300	2,300
101-300-702.800	ACCRUED SICK LEAVE	19,263	6,009	7,116	6,400	9,924	6,576	6,576
	PRIOR YEAR BUDGET + 2.75%							
101-300-703.000	CROSSING GUARDS	43,372	46,734	47,857	44,000	34,480	48,437	48,437
101-300-715.000	SOCIAL SECURITY (FICA)	26,403	27,147	27,575	27,302	21,080	28,982	28,982
101-300-716.000	FRINGES		3,914	46		49		
101-300-716.100	HEALTH INSURANCE	218,480	229,502	220,720	255,919	146,929	219,066	219,066
101-300-716.200	DENTAL INSURANCE	10,719	10,796	10,587	12,204	7,714	10,651	10,651
101-300-716.300	OPTICAL INSURANCE	1,176	1,191	1,164	1,633	914	1,268	1,268
101-300-716.400	LIFE INSURANCE	3,646	3,863	3,785	3,925	2,859	3,843	3,843
101-300-716.500	DISABILITY INSURANCE	3,895	4,969	5,371	5,061	3,800	5,444	5,444
101-300-716.600	PHYSICALS	453	150	150	300	314		
101-300-717.000	UNEMPLOYMENT INSURANCE	585	496	1,056	520	160	546	546
101-300-718.000	RETIREMENT	52,000	85,006	94,208	122,020	70,704		
101-300-718.100	ADDTL UAL PYMT 7.25% VS 5.75% RETURN?							
101-300-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRA	78,338	75,882	131,000	132,821	86,390	234,523	234,523
	ADDITION UAL PAYMENT? 7.75% VS 6.75% RETURN .633780							
	COMMAND PYMT \$9456 * 12=113,475 +% EST 8.864							
	PATROL TRANSF MERS EST \$112,184							
101-300-718.200	DEFINED CONTRIBUTION	2,527	2,535	2,352	1,165	2,291	3,479	3,479
101-300-719.000	WORKERS' COMPENSATION	19,280	19,661	20,516	22,217	21,242	23,328	23,328
101-300-728.000	OPERATING SUPPLIES	18,857	18,106	19,460	12,000	13,288	15,000	12,000
101-300-741.000	UNIFORMS & CLEANING	7,888	9,045	5,805	8,000	3,634	7,000	6,500
101-300-751.000	GAS & OIL	25,271	26,833	28,465	26,000	20,343	26,000	26,000
101-300-804.000	WITNESS JURY FEES	12	(12)					
101-300-813.000	WRECKER SERVICE		250	90	250	160	250	250
101-300-818.000	CONTRACTUAL SERVICES	59,695	58,948	60,482	62,760	38,206	62,760	62,760
101-300-820.100	ELECTRICITY	9,405	10,423	9,864	11,000	6,332	11,000	10,000
101-300-820.200	GAS	4,133	4,046	4,487	4,200	3,764	4,200	4,200
101-300-820.300	TELEPHONE	5,894	7,806	7,511	7,000	4,815	7,000	7,000
101-300-820.400	WATER & SEWER	2,520	2,657	2,978	2,700	1,586	2,700	2,700
101-300-820.500	REFUSE	424	360	378	400	298	400	400
101-300-831.000	BUILDING MAINTENANCE	3,306	4,260	1,744	5,000	2,212	5,000	5,000
101-300-833.000	EQUIPMENT MAINTENANCE	1,025	165	520	500	625	1,000	1,000
101-300-833.400	EQUIP MAINT - MOBILE	19,976	23,537	15,353	24,000	19,250	25,000	25,000
	3-27-19 ADD \$5K TO \$20K REQUEST							
101-300-856.000	MISCELLANEOUS	216	339	271	200	1,251	250	250
101-300-858.000	MEMBERSHIPS & DUES	515	565	540	1,065	350	1,000	1,000
101-300-860.000	EDUCATION & TRAINING	4,926	4,680	4,205	16,410	2,520	6,000	6,000
101-300-976.000	BUILDING ADD & IMPROVEMENTS			8,594				
101-300-978.000	EQUIPMENT	57,184	36,498	40,777				
	SEE CAPITAL IMPROVEMENT TRANSFER							
	VEHICLE \$35,679 MID MI \$8605 GRAPHICS \$500							
	VEHICLE TOUGHBOOK \$2800 COBAN \$2995							

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
	GENERAL FUND							
	COBAN SERVER \$10K COMPUTER \$2K							
	NET OF REVENUES/APPROPRIATIONS - 300 - POLICE	(1,841,254)	(1,925,093)	(1,990,317)	(2,082,004)	(1,492,260)	(2,020,116)	(2,015,616)
Dept 335 - FIRE								
101-335-702.100	SALARIES	968,300	974,495	979,146	1,006,011	754,434	1,013,328	1,013,328
	CONTRACT NOT SETTLED, NO WAGE INCREASES REFLECTED IN FY20							
101-335-702.200	WAGES	545	334	109				
101-335-702.300	OVERTIME	101,666	125,669	129,384	125,000	92,478	125,000	112,500
101-335-702.400	WAGES - TEMPORARY	29	23					
101-335-702.500	MEAL ALLOWANCE	13,585	12,173	13,500	13,500	12,750	12,750	12,750
101-335-702.600	UNIFORMS	1,300	1,300	1,000	1,200	900	1,800	1,800
101-335-702.800	ACCURED SICK LEAVE	8,378	6,734	4,467	7,000	4,718	7,000	7,000
101-335-715.000	SOCIAL SECURITY (FICA)	19,553	20,668	19,164	18,410	15,240	21,652	21,652
101-335-716.000	FRINGES		130	85				
101-335-716.100	HEALTH INSURANCE	229,335	231,889	227,145	240,409	157,225	256,899	256,899
101-335-716.200	DENTAL INSURANCE	7,673	7,240	7,073	6,039	4,952	6,996	6,996
101-335-716.300	OPTICAL INSURANCE	1,167	1,170	1,067	1,183	744	1,053	1,053
101-335-716.400	LIFE INSURANCE	3,154	4,520	4,452	4,044	3,264	4,358	4,358
101-335-716.500	DISABILITY INSURANCE	8,765	9,715	7,843	9,184	5,824	8,485	8,485
101-335-716.600	PHYSICALS	1,632	1,659		1,183			
101-335-717.000	UNEMPLOYMENT INSURANCE	405	381	773	400	46	420	420
101-335-718.000	RETIREMENT	141,000	149,409	173,126	213,961	114,400	188,177	188,177
	ADDTL UAL PYMT 7.25% VS 5.75% RETURN?							
101-335-718.200	DEFINED CONTRIBUTION	2,467	2,530	2,303	832	1,812	2,334	2,334
101-335-719.000	WORKERS' COMPENSATION	21,864	24,782	25,567	28,004	24,271	29,404	29,404
101-335-728.000	OPERATING SUPPLIES	7,038	18,444	8,622	8,000	10,018	10,000	9,000
101-335-728.100	SUPPLIES	31,249	26,804	24,227	30,000	11,387	30,000	30,000
101-335-741.000	UNIFORMS & CLEANING	11,061	16,512	19,305	14,000	11,236	17,000	14,000
	INCREASE COST OF FIRE GEAR							
101-335-751.000	GAS & OIL	19,297	21,773	29,558	27,000	17,668	27,000	27,000
101-335-818.000	CONTRACTUAL SERVICES	81,082	70,834	92,895	82,585	55,223	80,000	80,000
101-335-820.100	ELECTRICITY	11,087	12,114	11,617	12,200	7,524	12,200	12,200
101-335-820.200	GAS	4,133	4,046	4,394	4,200	3,764	4,200	4,200
101-335-820.300	TELEPHONE	1,903	3,470	3,335	2,500	2,411	2,500	2,500
101-335-820.400	WATER & SEWER	2,520	2,657	2,978	2,700	1,586	2,700	2,700
101-335-820.500	REFUSE	424	360	378	500	298	500	500
101-335-831.000	BUILDING MAINTENANCE	5,794	4,382	4,864	6,500	3,809	6,000	6,000
101-335-833.000	EQUIPMENT MAINTENANCE	4,973	3,999	4,804	5,000	957	5,000	5,000
101-335-833.400	EQUIP MAINT - MOBILE	46,493	24,853	34,430	30,000	41,568	35,000	35,000
	3-27-19 REQUEST, ADD \$5K TO \$90K ORIGINAL REQUEST							
101-335-860.000	EDUCATION & TRAINING	3,805	5,653	23,563	7,432	6,518	7,000	7,000
101-335-976.000	BUILDING ADD & IMPROVEMENTS	169,363	240,596	8,594				
101-335-978.000	EQUIPMENT	(1,931,040)	(2,031,218)	(1,881,417)	(1,908,977)	(1,367,025)	(1,918,756)	(1,902,256)
	NET OF REVENUES/APPROPRIATIONS - 335 - FIRE							
Dept 370 - BUILDING AND SAFETY								
101-370-702.100	SALARIES	86,673	39,658	35,009	59,779	31,831	39,174	39,174
	SHARED FTE WITH ASSESSING (20% BUILDING DEPT)-SEE							
101-370-702.200	OFFICE MGR .85FTE EXEC SECR .15 FTE WAGES		17,080	24,900		19,728	22,277	22,277

GENERAL FUND

2015-16 ACTIVITY 2016-17 ACTIVITY 2017-18 ACTIVITY 2018-19 AMENDED BUDGET 2018-19 ACTIVITY THRU 03/31/19 2019-20 REQUESTED BUDGET 2019-20 RECOMMENDED BUDGET

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
101-370-702.800	ACCRUED SICK LEAVE	4,718					10,041	
	20% OF ASST ASSESSOR-BACK UP TO BLDG CLERK							
101-370-715.000	SOCIAL SECURITY (FICA)	7,103	4,351	4,566	4,573	3,923	4,711	4,711
101-370-716.100	HEALTH INSURANCE	16,318	13,318	17,710	18,878	13,149	13,772	13,772
101-370-716.200	DENTAL INSURANCE	1,159	703	773	831	466	466	466
101-370-716.300	OPTICAL INSURANCE	126	81	109	117	64	60	60
101-370-716.400	LIFE INSURANCE	390	176	139	144	104	127	127
101-370-716.500	DISABILITY INSURANCE	678	476	353	447	325	394	394
101-370-717.000	UNEMPLOYMENT INSURANCE	79	47	81	524			
101-370-718.000	RETIREMENT	9,000						
101-370-718.200	DEFINED CONTRIBUTION	2,843	1,284	1,232	696	1,273	1,565	1,565
101-370-719.000	WORKERS' COMPENSATION	384	464	752	524	256		
101-370-728.000	OPERATING SUPPLIES	3,793	2,032	1,565	2,500	3,382	2,000	2,000
101-370-818.000	CONTRACTUAL SERVICES	51,104	137,074	127,440	131,596	86,483	135,978	135,978
	SAFE BUILT CONTRACT INCREASE							
101-370-820.300	TELEPHONE	562	1,021	273	276	56	100	100
101-370-833.000	EQUIPMENT MAINTENANCE				100			
101-370-856.000	MISCELLANEOUS				100			
101-370-858.000	MEMBERSHIPS & DUES	808	1,032		1,035		1,050	1,050
101-370-860.000	EDUCATION & TRAINING	115			500	1,130	1,000	1,000
	NET OF REVENUES/APPROPRIATIONS - 370 - BUILDING AND SAFETY	(185,849)	(218,797)	(214,902)	(222,620)	(162,170)	(232,715)	(222,674)
Dept 441 - PUBLIC WORKS								
101-441-702.100	SALARIES	77,815	72,941	61,026	64,219	46,823	70,574	70,574
	FOOTNOTE AMOUNTS:						24,411	
	PT WATER/WWTP PERSONNEL TO FT 7/1/19							
	15 HRS ADDED TO PUBLIC SERVICE							
101-441-702.200	WAGES	38,405	48,166	30,923	59,477	24,463	72,018	72,018
	FOOTNOTE AMOUNTS:						24,411	
	PT WATER/WWTP PERSONNEL TO FT 7/1/19							
	15 HRS ADDED TO PUBLIC SERVICE							
	47607 ORIGINAL + 24411 (ALL COSTS ADDED HERE FOR NEW PERSON							
101-441-702.400	WAGES - TEMPORARY	2,999	5,272	4,537	6,000	1,422	6,000	6,000
	TWO SEASONAL							
101-441-703.000	OTHER COMPENSATION	6,997	57,145	64,654		67,257	30,000	30,000
101-441-715.000	SOCIAL SECURITY (FICA)	8,602	36,719	35,702	35,705	27,344	36,755	36,755
101-441-716.000	FRINGES		(249,940)	(262,054)	(224,444)	(194,853)	(242,000)	(242,000)
101-441-716.100	HEALTH INSURANCE	16,365	115,178	107,369	106,045	78,234	113,384	113,384
101-441-716.200	DENTAL INSURANCE	843	4,921	5,118	5,217	3,528	4,674	4,674
101-441-716.300	OPTICAL INSURANCE	160	607	555	575	398	534	534
101-441-716.400	LIFE INSURANCE	249	1,130	1,115	1,150	839	1,184	1,184
101-441-716.500	DISABILITY INSURANCE	1,114	3,376	3,700	3,784	2,755	3,795	3,795
101-441-717.000	UNEMPLOYMENT INSURANCE	265	249	568	300	51	315	315
101-441-717.000	RETIREMENT	25,549	62,175	97,099	85,154	66,468	102,417	122,663
101-441-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM		5,676	9,378	6,811	6,881	12,438	12,438
101-441-718.200	DEFINED CONTRIBUTION	8,914	11,082	11,228	10,971	8,932	11,618	11,618
101-441-719.000	WORKERS' COMPENSATION	(151)	16,492	14,575	18,635	18,178	19,567	19,567
101-441-728.000	OPERATING SUPPLIES	1,668	2,680	4,489	4,500	2,792	4,500	4,500
101-441-751.000	GAS & OIL	1,323	1,081	2,373	2,600	820	2,600	2,600
101-441-818.000	CONTRACTUAL SERVICES	1,951	9,653	21,158	30,989	9,481	30,989	30,989

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
101-441-820.100	ELECTRICITY	8,097	8,081	7,706	9,000	6,701	9,000	9,000
101-441-820.200	GAS	4,157	3,739	4,760	4,000	3,884	4,000	4,000
101-441-820.300	TELEPHONE	4,570	4,541	4,645	5,000	2,718	5,000	5,000
101-441-820.400	WATER & SEWER	972	996	1,461	1,000	1,702	1,000	1,000
101-441-820.500	REFUSE	1,527	1,074	1,147	1,100	906	1,100	1,100
101-441-821.000	STREET LIGHTING	189,423	194,646	133,426	200,000	130,031	200,000	190,000
	DOWNTOWN STREET LIGHT REPLACE \$10K FOR 3 YRS							
101-441-822.000	DISPOSAL AREA(LANDFILL)	89,716	79,364	9,701	10,000		10,000	10,000
101-441-831.000	BUILDING MAINTENANCE	5,459	2,054	2,216	3,000	3,879	3,000	3,000
101-441-831.100	STORM SEWER MAINTENANCE	25,349	22,238	26,637	24,000	37,556	24,000	24,000
	CLEANING CATCH BASINS							
101-441-836.200	TREES & GARDEN	(200)		135	5,000	123	5,000	5,000
	NEW TREES							
101-441-838.000	MISCELLANEOUS OPERATIONS	134	56,554	36,936	4,000	(294)	4,000	4,000
101-441-843.000	EQUIPMENT RENTAL	32,293	39,023	28,376	40,000	18,854	40,000	40,000
	MOWING, ETC.							
101-441-860.000	EDUCATION & TRAINING	1,310	3,259	1,024	1,500	1,468	1,500	1,500
101-441-860.100	SAFETY TRAINING	369	450	147	1,000	465	1,000	1,000
101-441-975.000	BUILDING IMPROVEMENTS		11,499					
NET OF REVENUES/APPROPRIATIONS - 441 - PUBLIC WORKS		(556,244)	(632,121)	(471,830)	(526,288)	(379,806)	(589,962)	(600,208)
Dept 528 - LEAF AND BRUSH COLLECTION								
101-528-702.200	WAGES	49,909	51,814	42,476	52,000	41,040	52,000	52,000
101-528-702.400	WAGES - TEMPORARY			3,235	5,000	2,464	2,500	2,500
	OTHER COMPENSATION	8,119						
101-528-715.000	SOCIAL SECURITY (FICA)			247	383	259	383	383
101-528-716.000	FRINGES	31,293	40,436	33,148	40,560	32,467	40,560	40,560
101-528-728.000	OPERATING SUPPLIES	1,678	190	220	2,000	175	1,000	1,000
101-528-818.000	CONTRACTUAL SERVICES	4,500	9,000	9,943	9,200	8,890	9,920	9,920
	CONTRACT \$8700 GRINDING \$1220							
101-528-843.000	EQUIPMENT RENTAL	103,983	126,792	91,497	120,000	102,391	115,000	115,000
NET OF REVENUES/APPROPRIATIONS - 528 - LEAF AND BRUSH COLLEC		(199,482)	(228,232)	(180,766)	(229,143)	(187,696)	(221,363)	(221,363)
Dept 585 - PARKING								
101-585-702.200	WAGES	13,558	7,356	7,997	9,000	8,910	9,000	9,000
	SWEEEPING & STRIPING REQUIREMENTS PLUS PLANTER & FENCING REPAIRS							
101-585-703.000	OTHER COMPENSATION	2,147						
101-585-716.000	FRINGES	8,330	5,740	6,241	6,030	7,142	6,030	6,030
101-585-728.000	OPERATING SUPPLIES	8,717	3,998	341	4,000	92	3,500	3,000
	FENCING & PLANTER REPAIRS							
101-585-818.000	CONTRACTUAL SERVICES	2,351	139	273	2,000	210	1,000	1,000
101-585-834.000	MAINTENANCE	2,098				154		
	2015/2016 HAD MAJOR RENOVATION PROJECT WITH SIGNAGE & MARKINGS							
101-585-843.000	EQUIPMENT RENTAL	15,825	13,208	13,605	14,000	15,360	14,000	14,000
101-585-974.000	CAPITAL OUTLAY	62,578						
NET OF REVENUES/APPROPRIATIONS - 585 - PARKING		(115,604)	(30,381)	(28,457)	(35,030)	(31,868)	(33,530)	(33,030)
Dept 728 - COMMUNITY DEVELOPMENT								
101-728-702.100	SALARIES	71,496	78,321	74,125	81,227	55,896	76,593	6,593

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
	MAY RESTRUCTURE DEPARTMENT-RFP OUT FOR PLANNER POSITION							
101-728-702.400	WAGES - TEMPORARY	223	382	205		147		
101-728-702.800	ACCRUED SICK LEAVE	1,998	815	(720)	800			
101-728-715.000	SOCIAL SECURITY (FICA)	5,736	6,237	5,640	6,214	4,291	5,861	506
101-728-716.100	HEALTH INSURANCE	10,913	6,276	6,857	2,162	5,515	8,626	2,060
101-728-716.200	DENTAL INSURANCE	386	95	119	77	213	318	70
101-728-716.300	OPTICAL INSURANCE	43	16	17	10	29	39	9
101-728-716.400	LIFE INSURANCE	535	562	527	706	385	573	19
101-728-716.500	DISABILITY INSURANCE	751	900	858	1,001	504	-942	38
101-728-717.000	UNEMPLOYMENT INSURANCE	21	18	41	20	41	21	21
101-728-718.000	RETIREMENT	1,000	122	108		73		
101-728-718.200	DEFINED CONTRIBUTION	2,980	2,921	3,099	3,249	2,236	3,065	265
101-728-719.000	WORKERS' COMPENSATION	212	282	164	319	176	335	315
101-728-728.000	OPERATING SUPPLIES	950	721	387	1,500	307	1,000	500
101-728-818.000	CONTRACTUAL SERVICES	2,120	2,639	24,207	67,268	17,487	55,680	55,680
	FOOTNOTE AMOUNTS:						30,000	
	PLANNER POSITION						24,580	
	FOOTNOTE AMOUNTS:							
	DDA CONTRACT						1,100	
	FOOTNOTE AMOUNTS:							
	ERSI						55,680	
	GL # FOOTNOTE TOTAL:						500	500
101-728-858.000	MEMBERSHIPS & DUES	1,811	163	380	990	587	500	500
101-728-860.000	EDUCATION & TRAINING	3,236	3,045	3,319	3,124	913	3,000	500
	ASST MANAGER POSITION MAY BE ELIMINATED							
	ABLE TO REDUCE TRAINING?							
	NET OF REVENUES/APPROPRIATIONS - 728 - COMMUNITY DEVELOPME	(104,411)	(103,515)	(119,333)	(168,667)	(88,800)	(156,553)	(67,076)
Dept 750 - HOLMAN POOL								
101-750-716.000	FRINGES		46					
	NET OF REVENUES/APPROPRIATIONS - 750 - HOLMAN POOL		(46)					
Dept 756 - PARKS								
101-756-702.200	WAGES	57,191	46,470	43,627	60,000	24,915	60,000	60,000
101-756-702.400	WAGES - TEMPORARY			2,132		2,687	4,000	0
	NOT REQUESTED FY20-SEASONAL WAGES TO KEEP BATHROOMS OPEN							
101-756-703.000	OTHER COMPENSATION	9,722	35,797	35,636	47,000	21,735	47,000	47,000
101-756-716.000	FRINGES	37,639	629	2,811	2,500	288	2,000	2,000
101-756-728.000	OPERATING SUPPLIES	1,104	12,417	7,207	20,623	4,522	10,500	18,000
101-756-818.000	CONTRACTUAL SERVICES	10,952	9,492	9,660	11,000	6,146	11,000	10,000
101-756-820.100	ELECTRICITY	8,536	3,707	8,176	10,000	5,339	15,000	10,000
101-756-820.400	WATER & SEWER	3,707	369	491	500	214	600	600
101-756-820.500	REFUSE	557	9,290	11,136	14,000	9,552	14,000	14,000
101-756-831.000	BUILDING MAINTENANCE	14,017	3,739	1,697	4,000	431	4,000	4,000
101-756-831.200	BLDG MAINTENANCE-BALLFIELDS	4,248	733	538	1,000	1,000	1,000	1,000
101-756-836.200	TREES & GARDEN	(700)	69,634	58,011	62,000	36,101	65,000	62,000
101-756-843.000	EQUIPMENT RENTAL	53,766		82,663	111,420	47,854	2,000	2,000
101-756-974.000	LAND IMPROVEMENTS	4,675						
	LIGHTS AT THE BALL FIELD							

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
	IMPROVEMENTS, USE PARKS MILLAGE FUND							
	NET OF REVENUES/APPROPRIATIONS - 756 - PARKS	(205,414)	(197,981)	(263,785)	(344,043)	(159,784)	(236,100)	(230,600)
Dept 965 - OTHER FINANCING SOURCES (USES)								
101-965-995.000	OTHER FINANCING SOURCES (USES)							
	CONTRACTUAL / NONCONTRACTUAL							94,972
	PERSONNEL INCREASES							
	NET OF REVENUES/APPROPRIATIONS - 965 - OTHER FINANCING SOURCES (USES)							(94,972)
Dept 966 - TRANSFERS OUT								
101-966-999.202	TRANSFER TO MAJOR STREET			214,247				
101-966-999.297	TRANSFER TO HISTORICAL COMMISSION	44,070	46,923	33,000	33,000	24,750	75,000	40,000
	REQUESTING INCREASE TO ANNUAL CONTRIBUTION							
101-966-999.400	TRANSFER TO CAPITAL PROJECTS				358,840	358,840	471,045	290,395
	RETAINING WALL (CAN DO FOR 200K) & SIDEWALK (EYESORE) \$225K						225,000	(112,500)
	FRONT STEPS \$15K						15,000	(7,500)
	LIBRARY AC \$30K (LAST ONE 1976), MAIN GARAGE DOOR \$12K						42,000	(30,000)
	VEHICLE: 1 POLICE WITH CHANGEOVER/GRAPHICS/TOUGHBOOK						50,600	
	EQUIPMENT:CLERK \$16,450 one day count system						16,450	
	JAWS OF LIFE \$30K, FIRE HOSE \$5K, LUCAS COMPRESSION SYSTEM \$16,300						51,300	(30,000)
	COMPUTERS: HR PC \$1K, IT SMARTNET RENEW \$10,418						11,418	
	IT CORE SWITCH \$48,627 - CAN DO 5 YR PYMT						48,627	
	CLERK SCANNER \$650						650	(650)
	POLICE COBAN SERVER \$10K						10,000	(180,650)
	GL # FOOTNOTE TOTAL:					22,408	471,045	
101-966-999.588	TRANSFER TO AIRPORT	8,723	6,978	6,978	7,000	3,673	7,732	7,732
101-966-999.700	2020 COMMITMENT PER 7-12-17 MEMO							
101-966-999.731	RETIREMENT BOARD APPROVED FEB 2019	95,356	142,739	156,019	157,000		170,750	163,750
	DOES NOT INCLUDE ~ \$8K LEGAL EXP PD BY GENL FUND							
	NET OF REVENUES/APPROPRIATIONS - 966 - TRANSFERS OUT	(148,149)	(196,640)	(410,244)	(581,840)	(409,674)	(724,527)	(501,877)
	ESTIMATED REVENUES - FUND 101	7,306,564	8,790,248	7,784,560	7,755,766	5,918,279	7,717,785	7,747,159
	APPROPRIATIONS - FUND 101	6,946,279	7,224,041	7,413,351	7,864,686	5,630,775	8,053,392	7,747,159
	NET OF REVENUES/APPROPRIATIONS - FUND 101	360,285	1,566,207	371,209	(108,920)	287,504	(335,607)	0

Estimated Working Capital 6/30/19

1,864,516

Estimated Working Capital 6/30/20

1,864,516

04/16/2019

BUDGET REPORT FOR CITY OF OWOSSO
 Calculations as of 03/31/2019
 MAJOR AND LOCAL STREET FUNDS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
Dept 000 - REVENUE								
202-000-501.506	GRANT-FEDERAL		245,315	129,616			480,000	480,000
	FOOTNOTE AMOUNTS:						480,000	
	80% WASHINGTON STREET GRANT FY20 20% FY19							
	FY19 ADJ 205 WASH ST \$120K FY19 OLIVER II							
202-000-539.529	STATE SOURCES	39,977	391,028	363,792	39,000		39,000	39,000
	METRO FEE							
202-000-539.546	TRUNKLINE MAINTENANCE	48,028	36,781	50,206	37,000	5,547	37,000	37,000
202-000-539.569	GAS & WEIGHT TAX	794,054	913,089	1,203,219	913,000	657,675	1,161,000	1,161,000
	ADJ FY19 PER MDT EST VALUE WORKSHEET							
	NET OF 10% TRANSFER TO GENL FUND							
202-000-664.664	INTEREST INCOME			150		3,790	2,500	2,500
202-000-671.694	MISCELLANEOUS	120,233		7,798				
202-000-695.101	GENERAL FUND TRANSFER			214,247				
202-000-695.411	TRANSFER FROM STREET PROGRAM		339,330	2,815,000	1,691,800	1,246,935	750,000	750,000
202-000-695.672	SPECIAL ASSESSMENT	26,331	100,956	138,816	100,956		100,000	100,000
	APPROPRIATION OF FUND BALANCE				3,366			24,552
202-000-695.699	APPROPRIATIONS - 000 - REVENUE				2,785,122	1,913,947	2,569,500	2,594,052
	NET OF REVENUES/APPROPRIATIONS - 451 - CONSTRUCTION							
Dept 451 - CONSTRUCTION								
202-451-716.000	FRINGES			1,586				
202-451-728.000	OPERATING SUPPLIES	192	185	3				
202-451-818.000	CONTRACTUAL SERVICES	95,311	796,650	3,063,710	1,691,800	2,279,709	1,550,000	1,550,000
	2019 ST PLAN FY20 = \$333,752							
	2020 ST PLAN FY20 = \$202,800							
	STORM SEWER REPAIR \$270,534							
	FY19 WASH CONSTR FY20 = 482K WASH ENG 68K							
	NET OF REVENUES/APPROPRIATIONS - 451 - CONSTRUCTION	(95,503)	(796,835)	(3,065,299)	(1,691,800)	(2,279,709)	(1,550,000)	(1,550,000)
Dept 463 - STREET MAINTENANCE								
202-463-702.200	WAGES	35,876	41,365	37,977	42,000	20,177	42,000	42,000
202-463-716.000	FRINGES	29,127	38,617	36,537	39,000	19,638	39,000	39,000
202-463-728.000	OPERATING SUPPLIES	17,620	34,944	24,609	35,000	11,338	30,000	30,000
	CRACK SEAL \$12K							
202-463-818.000	CONTRACTUAL SERVICES	77,794	79,777	27,030	75,000	49,102	75,000	75,000
	NET OF REVENUES/APPROPRIATIONS - 463 - STREET MAINTENANCE	(95,503)	(796,835)	(3,065,299)	(1,691,800)	(2,279,709)	(1,550,000)	(1,550,000)
202-463-843.000	EQUIPMENT RENTAL	53,375	48,350	46,076	50,000	27,771	50,000	50,000
	NET OF REVENUES/APPROPRIATIONS - 463 - STREET MAINTENANCE	(213,792)	(243,053)	(172,229)	(241,000)	(128,026)	(236,000)	(236,000)
Dept 473 - BRIDGE MAINTENANCE								
202-473-702.200	WAGES	17	103	73	200	97	200	200
202-473-716.000	FRINGES	14	96	70	190	95	190	190
202-473-818.000	CONTRACTUAL SERVICES	3,283		850	1,600		11,000	11,000
	GOULD BRIDGE REPAIR EST \$5.4K, MDOT INSP IN 2020, \$5K MDTOT 2 BRIDGES INSPECTION							

MAJOR AND LOCAL STREET FUNDS

2015-16 ACTIVITY 2016-17 ACTIVITY 2017-18 ACTIVITY 2018-19 AMENDED BUDGET 2018-19 ACTIVITY THRU 03/31/19 2019-20 REQUESTED BUDGET 2019-20 RECOMMENDED BUDGET

GL NUMBER	DESCRIPTION	9	37	23	80	28	80	80
202-473-843.000	EQUIPMENT RENTAL							
	NET OF REVENUES/APPROPRIATIONS - 473 - BRIDGE MAINTENANCE	(3,323)	(236)	(1,016)	(2,070)	(220)	(11,470)	(11,470)
Dept 474 - TRAFFIC SERVICES-MAINTENANCE								
202-474-702.200	WAGES	1,618	2,194	2,003	2,200	1,239	2,200	2,200
202-474-716.000	FRINGES	1,324	2,061	1,927	2,100	1,209	2,100	2,100
202-474-728.000	OPERATING SUPPLIES	1,498	2,411	2,235	3,500	650	2,000	2,000
	PURCHASING MARCH 19 FOR REPLACEMENT PROGRAM							
202-474-818.000	CONTRACTUAL SERVICES	14,320	13,313	12,642	15,000	1,084	15,000	15,000
202-474-820.000	UTILITIES	1,675	1,969	1,394	2,500	1,459	2,500	2,500
202-474-843.000	EQUIPMENT RENTAL	1,397	631	1,513	1,000	1,081	1,000	1,000
	NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC SERVICES-MAINTENANCE	(21,832)	(22,579)	(21,714)	(26,300)	(6,722)	(24,800)	(24,800)
Dept 478 - SNOW & ICE CONTROL								
202-478-702.200	WAGES	21,295	16,341	25,634	20,000	25,338	20,000	20,000
202-478-716.000	FRINGES	17,430	15,347	24,662	20,000	25,009	20,000	20,000
202-478-728.000	OPERATING SUPPLIES	44,462	34,359	43,608	42,000	51,464	42,000	42,000
202-478-843.000	EQUIPMENT RENTAL	42,252	35,001	63,005	35,000	60,921	35,000	35,000
	NET OF REVENUES/APPROPRIATIONS - 478 - SNOW & ICE CONTROL	(125,439)	(101,048)	(156,909)	(117,000)	(162,732)	(117,000)	(117,000)
Dept 480 - TREE TRIMMING								
202-480-702.200	WAGES	6,697	7,400	9,042	8,000	5,475	8,000	8,000
202-480-716.000	FRINGES	5,481	6,896	8,699	7,000	5,363	7,000	7,000
202-480-728.000	OPERATING SUPPLIES	100	2,102	825	2,500		1,000	1,000
	REDUCED \$1.5K PER HISTORICAL USAGE							
202-480-818.000	CONTRACTUAL SERVICES			850	8,000	1,300	24,000	24,000
202-480-843.000	EQUIPMENT RENTAL	12,475	12,559	16,416	14,000	8,674	14,000	14,000
	EST \$70K BETWEEN MAJOR & LOCAL FUNDS							
	NET OF REVENUES/APPROPRIATIONS - 480 - TREE TRIMMING	(24,753)	(28,957)	(35,832)	(39,500)	(20,812)	(54,000)	(54,000)
Dept 482 - ADMINISTRATION & ENGINEERING								
202-482-702.100	SALARIES	55,685	52,870	50,721	56,407	44,949	74,130	74,130
	FOOTNOTE AMOUNTS:						5,000	
	ADD 50% OF INTERN ADD NEW POSITION: 35% OF FT ASSET MGMT TECHNICIAN						21,000	
202-482-702.800	ACCRUED SICK LEAVE			8,841				
202-482-715.000	SOCIAL SECURITY (FICA)	4,267	4,043	4,679	4,315	3,438	3,682	5,289
202-482-716.100	HEALTH INSURANCE	4,301	4,375	3,853	3,296	2,242	2,342	4,684
202-482-716.200	DENTAL INSURANCE	289	227	182	137	85	87	174
202-482-716.300	OPTICAL INSURANCE	36	28	22	16	10	11	22
202-482-716.400	LIFE INSURANCE	184	117	119	265	152	155	598
202-482-716.500	DISABILITY INSURANCE	310	259	213	423	239	247	494
202-482-718.000	RETIREMENT	9,600	9,019	11,170				
202-482-718.200	DEFINED CONTRIBUTION			422	1,131	960	847	1,687
202-482-719.000	WORKERS' COMPENSATION	412	196	208	222	368	233	233
202-482-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	200	200	1,531	2,000	247	2,000	2,000
202-482-843.000	EQUIPMENT RENTAL						2,000	2,000
	ENG VEHICLE ANNUAL REPLACEMENT \$2K							

MAJOR AND LOCAL STREET FUNDS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
202-482-999.101	CONTRIBUTION-GF ADMIN	75,000	91,309	109,408	91,300	65,767	122,365	122,365
	10% GAS TAX \$1.224M*10%=122.4K							
	NET OF REVENUES/APPROPRIATIONS - 482 - ADMINISTRATION & ENGINEERING	(150,284)	(162,643)	(191,369)	(159,512)	(118,457)	(187,099)	(213,676)
	Dept 484 - TRUNKLINE SUPERVISOR							
202-484-702.100	SALARIES	4,371	2,771		4,500		1,000	1,000
	MAY NOT USE							
	NET OF REVENUES/APPROPRIATIONS - 484 - TRUNKLINE SUPERVISOR	(4,371)	(2,771)		(4,500)		(1,000)	(1,000)
	Dept 485 - LOCAL STREET TRANSFER							
202-485-999.203	TRANSFER TO LOCAL STREET	198,514	228,506	339,166	456,500	203,879	339,166	339,166
	NET OF REVENUES/APPROPRIATIONS - 485 - LOCAL STREET TRANSFER	(198,514)	(228,506)	(339,166)	(456,500)	(203,879)	(339,166)	(339,166)
	Dept 486 - TRUNKLINE SURFACE MAINTENANCE							
202-486-702.200	WAGES	719	264	498	500	213	500	500
202-486-716.000	FRINGES	589	248	479	500	210	500	500
202-486-728.000	OPERATING SUPPLIES	5	393	911	1,500	758	1,500	1,500
202-486-818.000	CONTRACTUAL SERVICES					576		
202-486-843.000	EQUIPMENT RENTAL	629	175	266	2,500	183	2,500	2,500
	NET OF REVENUES/APPROPRIATIONS - 486 - TRUNKLINE SURFACE MAINTENANCE	(1,942)	(1,080)	(2,154)	(5,000)	(1,940)	(5,000)	(5,000)
	Dept 488 - TRUNKLINE SWEEPING & FLUSHING							
202-488-702.200	WAGES	756	160	425	500	78	500	500
202-488-716.000	FRINGES	619	151	409	450	77	450	450
202-488-818.000	CONTRACTUAL SERVICES			555				
202-488-843.000	EQUIPMENT RENTAL	1,398	322	1,887	1,600	188	1,600	1,600
	NET OF REVENUES/APPROPRIATIONS - 488 - TRUNKLINE SWEEPING & FLUSHING	(2,773)	(633)	(3,276)	(2,550)	(343)	(2,550)	(2,550)
	Dept 490 - TRUNKLINE TREE TRIM & REMOVAL							
202-490-702.200	WAGES	55		129	200	64	200	200
202-490-716.000	FRINGES	45		124	200	61	200	200
202-490-843.000	EQUIPMENT RENTAL	200		162	200	49	200	200
	NET OF REVENUES/APPROPRIATIONS - 490 - TRUNKLINE TREE TRIM & REMOVAL	(300)		(415)	(600)	(174)	(600)	(600)
	Dept 491 - TRUNKLINE STORM DRAIN, CURBS							
202-491-702.200	WAGES	72	1,406	1,279	2,000		2,000	2,000
202-491-716.000	FRINGES	59	1,239	1,230	2,000		2,000	2,000
202-491-728.000	OPERATING SUPPLIES				2,000		2,000	2,000
202-491-818.000	CONTRACTUAL SERVICES	3,300	96					
202-491-843.000	EQUIPMENT RENTAL		2,131	1,453	2,500		2,500	2,500
	NET OF REVENUES/APPROPRIATIONS - 491 - TRUNKLINE STORM DRAIN, CURBS	(3,431)	(4,872)	(3,962)	(8,500)		(8,500)	(8,500)
	Dept 492 - TRUNKLINE ROADSIDE CLEANUP							
202-492-702.200	WAGES		105	92	200		200	200
202-492-716.000	FRINGES		85	88	190		190	190
202-492-843.000	EQUIPMENT RENTAL		282	36	300		300	300
	NET OF REVENUES/APPROPRIATIONS - 492 - TRUNKLINE ROADSIDE CLEANUP		(472)	(216)	(690)		(690)	(690)

MAJOR AND LOCAL STREET FUNDS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
Dept 494 - TRUNKLINE TRAFFIC SIGNS								
202-494-702.200	WAGES	161	110	39	200	19	200	200
202-494-716.000	FRINGES	132	103	37	200	18	200	200
202-494-728.000	OPERATING SUPPLIES		145	178	200	169	200	200
202-494-843.000	EQUIPMENT RENTAL	191	38	30	200		200	200
NET OF REVENUES/APPROPRIATIONS - 494 - TRUNKLINE TRAFFIC SIGNS		(484)	(396)	(284)	(800)	(206)	(800)	(800)
Dept 496 - TRUNKLINE TRAFFIC SIGNALS								
202-496-702.200	WAGES	111	271		300		300	300
202-496-716.000	FRINGES	91	255		300		300	300
202-496-820.100	ELECTRICITY	1,266	500					
202-496-843.000	EQUIPMENT RENTAL	124	104		200		200	200
NET OF REVENUES/APPROPRIATIONS - 496 - TRUNKLINE TRAFFIC SIGNALS		(1,592)	(1,130)	(34,321)	(800)		(800)	(800)
Dept 497 - TRUNKLINE SNOW & ICE CONTROL								
202-497-702.200	WAGES	3,750	2,347	4,168	2,500	3,541	2,500	2,500
202-497-716.000	FRINGES	3,070	2,205	4,010	2,500	3,495	2,500	2,500
202-497-728.000	OPERATING SUPPLIES	15,178	10,476	14,310	12,000	13,348	12,000	12,000
202-497-843.000	EQUIPMENT RENTAL	8,528	5,835	11,833	6,000	8,769	6,000	6,000
NET OF REVENUES/APPROPRIATIONS - 497 - TRUNKLINE SNOW & ICE CONTROL		(30,526)	(20,863)	(34,321)	(23,000)	(29,153)	(23,000)	(23,000)
Dept 502 - TRUNKLINE LEAVE & INS BENEFITS								
202-502-702.200	WAGES	6,454	3,619		5,000		5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 502 - TRUNKLINE LEAVE & INS BENEFITS		(6,454)	(3,619)		(5,000)		(5,000)	(5,000)
ESTIMATED REVENUES - FUND 202		1,028,623	2,026,499	4,922,844	2,785,122	1,913,947	2,569,500	2,594,052
APPROPRIATIONS - FUND 202		885,313	1,619,693	4,028,162	2,785,122	2,952,373	2,567,475	2,594,052
NET OF REVENUES/APPROPRIATIONS - FUND 202		143,310	406,806	894,682		(1,038,426)	2,025	0

Estimated Working Capital 6/30/19
Less appropriation of fund balance
Estimated Working Capital 6/30/20

1,460,689
(24,552)
1,436,137

Fund 203 - LOCAL STREET FUND

Dept 000 - REVENUE								
203-000-501.506	FEDERAL GRANTS		226,899	1,999				
203-000-539.529	STATE SOURCES	14,046	13,713	14,348	13,700		13,700	13,700
203-000-539.556	STATE SOURCES-PA207					187,320		
PA 207 RCVD								
203-000-539.569	GAS & WEIGHT TAX	289,636	333,125	399,183	333,125	240,984	425,000	425,000
203-000-664.664	INTEREST INCOME			64		1,973		
203-000-671.694	MISCELLANEOUS	42,244	37,616	337				
203-000-695.202	MAJOR STREET TRANSFER	198,514	228,506	339,166	283,030	203,879	283,030	283,030
203-000-695.288	TRANSFER IN FROM COMPONENT UNIT		929,360	233,909				
203-000-695.411	TRANSFER FROM CAPITAL PROJECTS		112,879		921,500	775,533	1,524,807	1,524,807
203-000-695.672	SPECIAL ASSESSMENT	80,414	61,820	42,301	61,000		61,000	61,000

MAJOR AND LOCAL STREET FUNDS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
203-482-702.100	SALARIES	64,260	62,722	63,001	56,407	44,947	53,130	74,130
	FOOTNOTE AMOUNTS:						5,000	
	ADD 50% OF INTERN ADD NEW POSITION: 35% OF FT ASSET MGMT TECHNICIAN						26,577	
203-482-715.000	SOCIAL SECURITY (FICA)	4,916	4,787	4,816	4,315	3,437	3,682	5,287
203-482-716.100	HEALTH INSURANCE	8,349	8,492	3,563	6,592	2,241	2,342	4,685
203-482-716.200	DENTAL INSURANCE	421	371	311	274	85	87	174
203-482-716.300	OPTICAL INSURANCE	52	46	39	32	10	11	22
203-482-716.400	LIFE INSURANCE	204	151	160	530	152	155	599
203-482-716.500	DISABILITY INSURANCE	397	383	341	562	239	247	494
203-482-718.000	RETIREMENT	12,500	12,449	13,276				
203-482-718.200	DEFINED CONTRIBUTION			422	1,131	960	847	1,687
203-482-719.000	WORKERS' COMPENSATION	352	260	188	293	591	308	308
203-482-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	100	100	1,428	2,000	124	2,000	2,000
203-482-843.000	EQUIPMENT RENTAL						2,000	2,000
203-482-999.101	ENG VEHICLE ANNUAL REPLACE CHARGE \$2K	27,300	33,313	39,918	33,313	24,098	33,313	33,313
	CONTRIBUTION-GF ADMIN							
	10% GAS TAX \$449.4K *10%=45K	(118,851)	(123,074)	(127,463)	(105,449)	(76,884)	(98,122)	(124,699)
NET OF REVENUES/APPROPRIATIONS - 482 - ADMINISTRATION & ENGINEERING								
Dept 965 - OTHER FINANCING SOURCES (USES)								
203-965-995.000	OTHER FINANCING SOURCES (USES)				130,606		130,606	
NET OF REVENUES/APPROPRIATIONS - 965 - OTHER FINANCING SOURCES (USES)					(130,606)		(130,606)	
ESTIMATED REVENUES - FUND 203		624,854	1,943,918	1,031,307	1,612,355	1,409,689	2,307,537	2,345,681
APPROPRIATIONS - FUND 203		619,041	1,848,002	845,960	1,612,355	1,165,594	2,383,287	2,345,681
NET OF REVENUES/APPROPRIATIONS - FUND 203		5,813	95,916	185,347		244,095	(75,750)	0

Estimated Working Capital 6/30/19
Less appropriation of fund balance
Estimated Working Capital 6/30/20

287,992
(38,144)
249,788

04/16/2019

BUDGET REPORT FOR CITY OF OWOSSO

Calculations as of 03/31/2019

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
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Fund 208 - PARK AND RECREATION FUND

Dept 000 - REVENUE								
208-000-401.403	GENERAL PROPERTY TAX						125,000	125,000
	NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE						125,000	125,000
Dept 756 - PARKS								
208-756-974.000	SYSTEM IMPROVEMENTS						125,000	125,000
	SPENDING BULK ON DEFERRED NEEDS OF SYSTEMS							
	POSSIBLY LIGHTS AT BALL FIELD						(125,000)	(125,000)
	NET OF REVENUES/APPROPRIATIONS - 756 - PARKS						125,000*	125,000
	ESTIMATED REVENUES - FUND 208						125,000	125,000
	APPROPRIATIONS - FUND 208							0
	NET OF REVENUES/APPROPRIATIONS - FUND 208							0

Estimated Working Capital 6/30/20

0

Fund 248 - DOWNTOWN FACADE PROGRAM

Dept 000 - REVENUE								
248-000-501.506	GRANT-FEDERAL				518,750	9,000	6,250	6,250
	ARCHITECT FEES PD FY19 \$54,480 50% CDBG 50% PRIVATE						171,486	
	FOOTNOTE AMOUNTS:							
	CONSTR COSTS 50%MSHDA 50% PRIVATE (PRIVATE PD 330,382 FY19)						6,250	
	FOOTNOTE AMOUNTS:							
	ADMIN COSTS \$25K 100% MSHDA REIMB							
	PER JOSH 75% COSTR COMPLETE AT 6/30/19							
	GL # FOOTNOTE TOTAL:			3			177,736	
248-000-664.664	INTEREST INCOME			25,740	500,000	331,132		
248-000-671.675	DONATIONS-PRIVATE			42,800				
248-000-695.273	TRANSFER FROM CDBG (ADVANCE)							165,236
248-000-695.699	APPROPRIATION OF FUND BALANCE			68,543	1,018,750	340,552	6,250	171,486
	NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE							
Dept 200 - GEN SERVICES								
248-200-818.000	CONTRACTUAL SERVICES				18,750	9,000	6,250	6,250
	NET OF REVENUES/APPROPRIATIONS - 200 - GEN SERVICES				(18,750)	(9,000)	(6,250)	(6,250)
Dept 901 - CAPITAL OUTLAY								
248-901-965.540	CAPITAL CONTRIBUTIONS-FACADE			38,579	1,000,000	10,098	165,236	165,236
	PER JOSH-PROJECT WILL PROBABLY RUN THROUGH SUMMER 2019							
	EXTENDED TIL AUGUST 2019							
	NET OF REVENUES/APPROPRIATIONS - 901 - CAPITAL OUTLAY			(38,579)	(1,000,000)	(10,098)	(165,236)	(165,236)
	ESTIMATED REVENUES - FUND 248			68,543	1,018,750	340,552	6,250	171,486
	APPROPRIATIONS - FUND 248			38,579	1,018,750	19,098	171,486	171,486
	NET OF REVENUES/APPROPRIATIONS - FUND 248			29,964		321,454	(165,236)	0

Estimated Working Capital 6/30/19

165,236

Estimated Working Capital 6/30/20

0

Fund 273 - CDBG REVOLVING LOAN FUND

	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 ECOMMENDED
Dept 000 - REVENUE							
273-000-664.664 INTEREST INCOME	50	35	873		6,437	7,000	7,000
273-000-671.675 LOAN REPAYMENTS	4,910	4,536	4,162	4,536	12,501	4,162	4,162
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE	4,960	4,571	5,035	4,536	18,938	11,162	11,162
Dept 200 - GEN SERVICES							
273-200-801.100 PROFESSIONAL SERVICES-AUDIT COSTS	950	950	980	1,000	1,176	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - 200 - GEN SERVICES	(950)	(950)	(980)	(1,000)	(1,176)	(1,500)	(1,500)
Dept 965 - OTHER FINANCING SOURCES (USES)							
273-965-995.000 OTHER FINANCING SOURCES (USES)				3,536		9,662	9,662
NET OF REVENUES/APPROPRIATIONS - 965 - OTHER FINANCING SOURCES (USES)				(3,536)		(9,662)	(9,662)
Dept 966 - TRANSFERS OUT							
273-966-999.248 TRANSFER TO FACADE PROGRAM	3,500		42,800				
273-966-999.275 TRANSFER TO HOUSING/RDEVLPMNT	33,900	2,482	164				
NET OF REVENUES/APPROPRIATIONS - 966 - TRANSFERS OUT	(37,400)	(2,482)	(42,964)				
ESTIMATED REVENUES - FUND 273	4,960	4,571	5,035	4,536	18,938	11,162	11,162
APPROPRIATIONS - FUND 273	38,350	3,432	43,944	4,536	1,176	11,162	11,162
NET OF REVENUES/APPROPRIATIONS - FUND 273	(33,390)	1,139	(38,909)		17,762		

Estimated Working Capital 6/30/19 1,227,512

Estimated Working Capital 6/30/20 1,227,512

Fund 297 - HISTORICAL FUND

Dept 000 - REVENUE							
297-000-600.600 SALES	3,187	2,632	4,922	5,000	2,988	5,000	4,500
GIFT SHOP							
297-000-664.664 INTEREST INCOME	110	94	180	70	324	150	150
297-000-664.667 RENTS	1,684		1,250	1,000			
297-000-664.668 RENTAL INCOME	12,100	12,650	11,600	13,200	5,000	14,400	14,400
APT MONTHLY RENT \$500 & \$700							
297-000-671.675 DONATIONS-PRIVATE	13,943	24,142	20,894	25,000	32,109	15,000	15,000
CASTLE ADMISSIONS, FUTURE GOAL IS TO DOUBLE							
2023 IS 100TH							
297-000-671.677 DONATIONS-OTHER						3,000	
RESTRICTED-MOVIE ARCHIVES							
297-000-671.678 FUNDRAISER/MEMBERSHIPS	4,167			10,000		8,000	
297-000-671.679 DONATIONS-HOME TOUR	7,636		4,614			10,000	3,500
MEMBERSHIPS						5,000	
297-000-671.682 GENERAL FUND TRANSFER	44,070	46,923	33,000	33,000	24,750	75,000	40,000
297-000-695.101 APPROPRIATION OF FUND BALANCE				1,846			8,654
297-000-695.699 NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE	86,897	86,441	76,460	89,116	65,171	135,550	86,204
Dept 797 - HISTORICAL COMMISSION							
297-797-728.000 OPERATING SUPPLIES	836	595	46	600	166	1,000	300

2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 COMPLETED
297-797-728.100	528	62				
SUPPLIES						
297-797-728.150					3,000	
EDUCATING SUPPLIES						
TEACHING HISTORY DAYCAMP						
CREATE SUITCASES \$350 EA-LOAN TO SCHOOLS (HAVE 3 CURRENTLY)						
297-797-728.200	38	174	350	680	3,500	350
SUPPLIES-HISTORIC COLLECTION						
ARCHIVING						
297-797-728.300	4,973	1,350			1,000	750
HOME TOUR PROMOTION						
297-797-801.000	661	21,934	1,000	3,019	3,000	1,000
PROFESSIONAL SERVICES: ADMINISTRATIVE						
297-797-810.000	1,179	1,248	1,250	1,239	1,250	1,250
INSURANCE & BONDS						
297-797-831.000	2,781	84				
BUILDING MAINTENANCE						
297-797-856.000	1,509	1,873	3,500	5,585	5,000	1,000
MISCELLANEOUS						
297-797-869.000	1,944	4,252	5,000	1,991	8,000	2,000
PROMOTION						
MARKETING/SOCIALMEDIA/ADVERTISING/COLLATERAL						
297-797-870.000		1,985	5,000	1,362	10,000	2,500
EXHIBITIONS						
COST EACH YEAR FOR 1 OR 1.5 EXHIBITS						
297-797-974.000	1,348				2,000	500
SYSTEM IMPROVEMENTS						
IT EXPENSES						
NET OF REVENUES/APPROPRIATIONS - 797 - HISTORICAL COMMISSION	(15,797)	(33,557)	(16,700)	(14,242)	(37,750)	(9,650)
Dept 798 - CASTLE						
297-798-702.200	26,593	34,133	34,367	26,943	35,061	35,061
WAGES						
297-798-702.400	8,858	10,214	12,000	8,299	15,000	12,500
WAGES - SEASONAL-DOCENTS						
1ST DOCENT GIVEN RAISE FROM 12K TO 14.5K						
2ND DOCENT, 500 HOURS						
297-798-715.000	2,712	3,393	3,547	2,696	3,609	3,609
SOCIAL SECURITY (FICA)						
297-798-717.000	36	40	45	30	45	45
UNEMPLOYMENT INSURANCE						
297-798-719.000	52	157	180	74	189	189
WORKERS' COMPENSATION						
297-798-728.000	924	103	500		500	500
OPERATING SUPPLIES						
297-798-810.000	530	560	577	693	650	650
INSURANCE & BONDS						
297-798-820.000	4,346	4,821	5,000	3,069	5,000	5,000
UTILITIES						
297-798-831.000	4,757	3,631	6,000	2,174	5,000	5,000
BUILDING MAINTENANCE						
297-798-856.000	112	7,659	1,000	1,109	1,000	500
MISCELLANEOUS						
297-798-869.000	530	250				
PROMOTION						
NET OF REVENUES/APPROPRIATIONS - 798 - CASTLE	(49,450)	(64,961)	(63,216)	(45,087)	(66,054)	(63,054)
Dept 799 - GOULD HOUSE						
297-799-810.000	622	658	700	693	700	700
INSURANCE & BONDS						
297-799-820.000	3,724	4,296	4,300	3,093	5,500	4,300
UTILITIES						
297-799-831.000	2,596	2,558	2,500	10,086	6,000	5,000
BUILDING MAINTENANCE						
297-799-831.200		520	500	5,125	6,000	1,500
BLDG MAINTENANCE-RENTAL						
297-799-856.000	622	1,155	1,200	621	3,000	1,000
MISCELLANEOUS						
297-799-869.000				230		
PROMOTION						
NET OF REVENUES/APPROPRIATIONS - 799 - GOULD HOUSE	(7,564)	(9,187)	(9,200)	(19,848)	(21,200)	(12,500)

	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED	2018-19 ACTIVITY	2019-20 REQUESTED	2019-20 RECOMMENDED
Dept 800 - COMSTOCK/WOODARD							
297-800-831.000 BUILDING MAINTENANCE						10,000	1,000
COMSTOCK:FUMIGATE, WOODWORK, ADA RAMP, STEPS, HANDRAILS							
PAYMASTER: PAINTED, ADA ACCESSIBLE, MINOR STEPS, HANDRAILS						500	
297-800-856.000 MISCELLANEOUS						(10,500)	(1,000)
NET OF REVENUES/APPROPRIATIONS - 800 - COMSTOCK/WOODARD							
ESTIMATED REVENUES - FUND 297	86,897	86,441	76,460	89,116	65,171	135,550	86,204
APPROPRIATIONS - FUND 297	72,811	107,705	80,927	89,116	79,177	135,504	86,204
NET OF REVENUES/APPROPRIATIONS - FUND 297	14,086	(21,264)	(4,467)		(14,006)	46	0

Estimated Working Capital 6/30/19 67,444
(8,654)
58,790

Estimated Working Capital 6/30/20

Fund 298 - HISTORICAL SITES FUND							
Dept 000 - REVENUE						125,000	125,000
298-000-401.403 GENERAL PROPERTY TAX						125,000	125,000
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE							
Dept 798 - CASTLE							
298-798-831.000 BUILDING MAINTENANCE						113,000	113,000
NET OF REVENUES/APPROPRIATIONS - 798 - CASTLE						(113,000)	(113,000)
Dept 799 - GOULD HOUSE							
298-799-831.000 BUILDING MAINTENANCE						12,000	12,000
NET OF REVENUES/APPROPRIATIONS - 799 - GOULD HOUSE						(12,000)	(12,000)
ESTIMATED REVENUES - FUND 298						125,000	125,000
APPROPRIATIONS - FUND 298						125,000	125,000
NET OF REVENUES/APPROPRIATIONS - FUND 298							

Estimated Working Capital 6/30/20

04/16/2019

BUDGET REPORT FOR CITY OF OWOSSO

Calculations as of 03/31/2019
Debt Service Funds

2015-16 ACTIVITY 2016-17 ACTIVITY 2017-18 ACTIVITY 2018-19 AMENDED BUDGET 2018-19 ACTIVITY THRU 03/31/19 2019-20 REQUESTED BUDGET 2019-20 RECOMMENDED BUDGET

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
Fund 325 - DEBT SERVICE								
Dept 000 - REVENUE								
325-000-401.403	GENERAL PROPERTY TAX	56,353	65,948	74,873	83,382		91,453	91,453
325-000-401.430	INDUSTRIAL/COMMERCIAL FACILITIES TAX	257						
325-000-401.431	OBSOLETE PROPERTY REHAB TAXES(OPRA)	32	65,948	74,873	83,382		91,453	91,453
	NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE							
Dept 905 - DEBT SERVICE								
325-905-980.991	PRINCIPAL	20,000	30,000	40,000	50,000	50,000	60,000	60,000
325-905-980.995	INTEREST	36,643	35,948	34,873	33,382	17,116	31,453	31,453
	NET OF REVENUES/APPROPRIATIONS - 905 - DEBT SERVICE	(56,643)	(65,948)	(74,873)	(83,382)	(67,116)	(91,453)	(91,453)
	ESTIMATED REVENUES - FUND 325	56,642	65,948	74,873	83,382		91,453	91,453
	APPROPRIATIONS - FUND 325	56,643	65,948	74,873	83,382	67,116	91,453	91,453
	NET OF REVENUES/APPROPRIATIONS - FUND 325	(1)				(67,116)		

Fund 327 - DEBT SERVICE

Dept 000 - REVENUE								
327-000-401.403	GENERAL PROPERTY TAX	62,013	66,746	391,186	418,819	468,999	811,106	811,106
327-000-401.430	INDUSTRIAL/COMMERCIAL FACILITIES TAX	283				4,362		
327-000-401.431	OBSOLETE PROPERTY REHAB TAXES(OPRA)	35				619		
327-000-401.432	NEIGHBORHOOD ENTERPRISE ZONE REHAB TAXES					1,453		
	NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE	62,331	66,746	391,186	418,819	475,433	811,106	811,106
Dept 905 - DEBT SERVICE								
327-905-980.991	PRINCIPAL	25,000	30,000	250,000	260,000	35,000	405,000	405,000
327-905-980.995	INTEREST	37,081	36,768	140,468	158,069	79,214	404,856	404,856
327-905-980.998	PAYING AGENT FEES	250	250	750	750	1,250	1,250	1,250
	NET OF REVENUES/APPROPRIATIONS - 905 - DEBT SERVICE	(62,331)	(67,018)	(391,218)	(418,819)	(115,464)	(811,106)	(811,106)
	ESTIMATED REVENUES - FUND 327	62,331	66,746	391,186	418,819	475,433	811,106	811,106
	APPROPRIATIONS - FUND 327	62,331	67,018	391,218	418,819	115,464	811,106	811,106
	NET OF REVENUES/APPROPRIATIONS - FUND 327		(272)	(32)		359,969		

Debt Service Funds

2019-20

2019-20

2018-19

2018-19

2017-18

2016-17

2015-16

GL NUMBER DESCRIPTION

Fund 397 - 2009 LTGO DEBT

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 THRU 03/31/19 ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
Dept 000 - REVENUE								
397-000-671.674	DDA CONTRIBUTION	79,188	76,818	80,118	78,115	77,365	76,023	76,023
	NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE	79,188	76,818	80,118	78,115	77,365	76,023	76,023
Dept 905 - DEBT SERVICE								
397-905-980.991	PRINCIPAL	40,000	40,000	45,000	45,000		45,000	45,000
397-905-980.995	INTEREST	37,688	36,068	34,368	32,365	16,183	30,273	30,273
397-905-980.998	PAYING AGENT FEES	1,500	750	750	750		750	750
	NET OF REVENUES/APPROPRIATIONS - 905 - DEBT SERVICE	(79,188)	(76,818)	(80,118)	(78,115)	(16,183)	(76,023)	(76,023)
ESTIMATED REVENUES - FUND 397		79,188	76,818	80,118	78,115	77,365	76,023	76,023
APPROPRIATIONS - FUND 397		79,188	76,818	80,118	78,115	16,183	76,023	76,023
	NET OF REVENUES/APPROPRIATIONS - FUND 397					61,182		
ESTIMATED REVENUES - ALL FUNDS		198,161	209,512	546,177	580,316	552,798	978,582	978,582
APPROPRIATIONS - ALL FUNDS		198,162	209,784	546,209	580,316	198,763	978,582	978,582
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(1)	(272)	(32)		354,035		0

Estimated Working Capital 6/30/19

377

Estimated Working Capital 6/30/20

377

04/16/2019

BUDGET REPORT FOR CITY OF OWOSSO
 Calculations as of 03/31/2019
 Capital Project Funds

Fund 401 - CAPITAL PROJECTS FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
Dept 000 - REVENUE								
401-000-699.101	TRANSFERS IN - GENERAL FUND				358,840	358,840	471,045	290,395
401-000-975.000	BUILDING IMPROVEMENTS				25,000		282,000	166,350
	RETAINING WALL & SIDEWALK \$225K						225,000	(112,500)
	FRONT STEPS (OR USE FOR RETAINING WALL)						15,000	(7,500)
	AC AT LIBRARY						30,000	(30,000)
	PUBL SERV GARAGE DOOR						12,000	
	FOR RETAINING WALL- PRIOR YEAR PHONE UPGRADE FUNDS \$22,850 AVAILABLE FOR WALL/SIDEWALK & OPD Shed Roof \$11,500						282,000	34,350
	GL # FOOTNOTE TOTAL:				40,000	2,814	67,750	37,750
401-000-980.000	EQUIPMENT						16,450	
	2ND AVCB SCANNING UNIT & 6 ELECTION LAPTOPS, PRINTER, CABINETS AMY 'IF SAME DAY COUNTING STAYS IN EFFECT'						30,000	(30,000)
	FIRE HOSE						5,000	
	FIRE HOSE						16,300	
	CHEST COMPRESSION SYSTEM							
	AFG-NEW RADIOS COUNTY WIDE (EMS DIRECTOR)							
	SCBA AIR TANKS IN NEXT FEW YEARS S/B COMPATIBLE WITH MUTUAL AID COMMUNITIES							
	FINANCE DEPT CARPET (FY21 REQUEST)				44,570	19,357	70,695	70,045
401-000-980.100	COMPUTERS						1,000	
	PAYROLL CLERK LAPTOP \$1K						10,418	
	IT SMARTNET RENEWAL						48,627	
	IT CORE SWITCH REPLACEMENT (CAN FINANCED OVER 5 YEARS)-10						650	(650)
	PT NEW POSITION- CLERK SCANNER						10,000	
	POLICE COBAN SERVER						50,600	50,600
401-000-981.000	VEHICLES				249,270	253,694	35,679	
	1 POLICE VEHICLE						14,900	
	GRAPHICS \$500 CHANGE/OVER \$8605 TOUGHBOOK \$2800 COBAN 2995							
	NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE					82,975		
	ESTIMATED REVENUES - FUND 401				358,840	358,840	471,045	290,395
	APPROPRIATIONS - FUND 401				358,840	275,865	471,045	324,745
	NET OF REVENUES/APPROPRIATIONS - FUND 401					82,975		

Estimated Working Capital 6/30/19 34,350
 Estimated Working Capital 6/30/20 0

Fund 411 - CAPITAL PROJECTS-STREET PROGRAM

Dept 000 - REVENUE								
411-000-664.664	INTEREST INCOME	327	458	9,291		19,569	15,000	15,000
411-000-698.000	PROCEEDS FROM BOND ISSUANCE		4,900,000			5,100,000		
	NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE	327	4,900,458	9,291		5,119,569	15,000	15,000

Capital Project Funds

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
Dept 270 - ADMINISTRATIVE								
411-270-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	850	50,205	876		40,551		
	NET OF REVENUES/APPROPRIATIONS - 270 - ADMINISTRATIVE	(850)	(50,205)	(876)		(40,551)		
Dept 965 - OTHER FINANCING SOURCES (USES)								
411-965-995.000	OTHER FINANCING SOURCES (USES)				2,286,700			
	NET OF REVENUES/APPROPRIATIONS - 965 - OTHER FINANCING SOURCES (USES)				(2,286,700)			
Dept 966 - TRANSFERS OUT								
411-966-999.101	TRANSFER TO GF		14,000					
411-966-999.202	TRANSFER TO MAJOR STREET		339,330	2,815,000	1,691,800	1,246,935	750,000	750,000
411-966-999.203	TRANSFER TO LOCAL STREET		112,879		921,500	775,533	1,524,807	1,524,807
	NET OF REVENUES/APPROPRIATIONS - 966 - TRANSFERS OUT		(466,209)	(2,815,000)	(2,613,300)	(2,022,468)	(2,274,807)	(2,274,807)
ESTIMATED REVENUES - FUND 411		327	4,900,458	9,291	4,900,000	5,119,569	15,000	15,000
APPROPRIATIONS - FUND 411		850	516,414	2,815,876	4,900,000	2,063,019	2,274,807	2,274,807
	NET OF REVENUES/APPROPRIATIONS - FUND 411	(523)	4,384,044	(2,806,585)		3,056,550	(2,259,807)	(2,259,807)

Estimated Working Capital 6/30/19

4,304,359

Estimated Working Capital 6/30/20

2,044,552

Fund 494 - DDA CAPITAL PROJECTS

Dept 000 - REVENUE								
494-000-664.664	INTEREST INCOME	23	37	13		239		
	NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE	23	37	13		239		
Dept 270 - ADMINISTRATIVE								
494-270-834.000	MAINTENANCE						10,000	10,000
	FLOWERBED RESTORATION AND MAINT, SIDEWALK REPAIRS, FENCING REPAIRS							
	BRICK WALL MAINT, TRASH RECEPTACLES						(10,000)	(10,000)
	NET OF REVENUES/APPROPRIATIONS - 270 - ADMINISTRATIVE						(10,000)	(10,000)
ESTIMATED REVENUES - FUND 494		23	37	13		239	10,000	10,000
APPROPRIATIONS - FUND 494							(10,000)	(10,000)
	NET OF REVENUES/APPROPRIATIONS - FUND 494	23	37	13		239		

Estimated Working Capital 6/30/19

35,666

Estimated Working Capital 6/30/20

25,666

04/16/2019 BUDGET REPORT FOR CITY OF OWOSSO
Calculations as of 03/31/2019

2015-16 ACTIVITY 2016-17 ACTIVITY 2017-18 ACTIVITY 2018-19 AMENDED BUDGET 2018-19 ACTIVITY THRU 03/31/19 2019-20 REQUESTED BUDGET 2019-20 RECOMMENDED BUDGET

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
Fund 588 - TRANSPORTATION FUND								
Dept 000 - REVENUE								
588-000-401.403	GENERAL PROPERTY TAX	71,221	72,401	78,062		73,803	75,279	75,279
588-000-664.664	INTEREST INCOME			18		144		
588-000-695.101	GENERAL FUND TRANSFER				24,547	22,408		
588-000-695.699	APPROPRIATION OF FUND BALANCE				52,831			
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		71,221	72,401	78,080	77,378	96,355	75,279	75,279
Dept 200 - GEN SERVICES								
588-200-818.000	CONTRACTUAL SERVICES	71,264	64,190	33,406	77,378	75,315	75,279	75,279
NET OF REVENUES/APPROPRIATIONS - 200 - GEN SERVICES		(71,264)	(64,190)	(33,406)	(77,378)	(75,315)	(75,279)	(75,279)
ESTIMATED REVENUES - FUND 588		71,221	72,401	78,080	77,378	96,355	75,279	75,279
APPROPRIATIONS - FUND 588		71,264	64,190	33,406	77,378	75,315	75,279	75,279
NET OF REVENUES/APPROPRIATIONS - FUND 588		(43)	8,211	44,674		21,040		

Estimated Working Capital 6/30/19

52,910

Estimated Working Capital 6/30/20

52,910

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
Fund 590 - SEWER FUND								
Dept 000 - REVENUE								
590-000-401.446	PENALTIES - LATE CHARGES	28,200	27,598	28,549	28,000	25,363	28,000	28,000
590-000-450.477	SWR:PERMITS/INSPECTION FEE	(420)	2,310	380	500	250	500	500
590-000-539.529	STATE SOURCES	437,363	564,455	199,530				
590-000-600.601	METERED SALES	1,579,954	1,598,198	1,767,381	1,600,000	1,311,027	1,855,750	1,855,750
590-000-664.664	INTEREST INCOME	6,038	(1,453)	10,671	5,000	22,464	25,000	25,000
590-000-671.673	SALE OF FIXED ASSETS	(54,925)						
590-000-671.694	MISCELLANEOUS	78		4,198		6,330		
590-000-695.699	APPROPRIATION OF FUND BALANCE				247,003			892,485
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		1,996,288	2,191,108	2,010,709	1,880,503	1,365,434	1,909,250	2,801,735
Dept 200 - GEN SERVICES								
590-200-702.100	SALARIES	26,810	34,976	31,906	74,326	54,221	87,497	96,497
590-200-715.000	15% FT ASSET MGMT TECH \$9K							
590-200-716.100	SOCIAL SECURITY (FICA)	1,969	2,677	3,373	5,686	4,185	6,833	7,433
590-200-716.200	HEALTH INSURANCE	2,215	1,927	2,982	19,138	6,130	14,460	15,660
590-200-716.300	DENTAL INSURANCE	98	92	118	1,109	315	667	667
590-200-716.400	OPTICAL INSURANCE	12	11	14	158	45	94	94
590-200-716.500	LIFE INSURANCE	145	216	249	402	285	472	872

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
590-200-716.500	DISABILITY INSURANCE	215	391	478	954	579	1,102	1,102
590-200-717.000	UNEMPLOYMENT INSURANCE	22				13	27	27
590-200-718.000	RETIREMENT	4,000						
590-200-718.200	DEFINED CONTRIBUTION	704	1,386	1,711	2,748	2,161	3,504	3,904
590-200-719.000	WORKERS' COMPENSATION	180	188	196	954	261	1,002	1,002
590-200-728.000	OPERATING SUPPLIES	842	220	1,938	1,500	325	1,000	1,000
590-200-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	2,850	2,850	2,938	3,000	3,526	3,600	3,600
590-200-810.000	ANNUAL AUDIT SERVICES							
590-200-810.000	INSURANCE & BONDS	7,981	18,301	9,992	21,961	9,903	21,961	21,961
590-200-818.000	CONTRACTUAL SERVICES	10,615	7,397	8,867	8,198	6,340	10,500	10,500
	BILLING MAILERS (PRINTING & POSTAGE), BS&A SUPPORT FEES, ARC VIEW & OTHER SW LICENSES.							
590-200-850.000	BAD DEBT EXPENSE	142	7,154	(146)	500			
590-200-856.000	MISCELLANEOUS	170						
590-200-860.000	EDUCATION & TRAINING			153		253	500	500
590-200-890.200	OPERATION & MAINTENANCE	962,626	997,675	1,056,219	1,000,000	831,357	1,145,429	1,145,429
590-200-890.300	REPLACEMENT	140,122	141,693	141,822	145,000	138,966	237,600	237,600
590-200-899.101	GF CONTRIBUTION	40,000	100,800	100,800	100,800	66,116	100,800	100,800
590-200-968.000	DEPRECIATION EXPENSE	48,468	50,013	50,013				
	NET OF REVENUES/APPROPRIATIONS - 200 - GEN SERVICES	(1,250,186)	(1,367,967)	(1,413,623)	(1,386,434)	(1,124,981)	(1,637,048)	(1,648,648)
Dept 549 - SEWER OPERATIONS								
590-549-702.200	WAGES	42,944	26,803	29,247	63,341	10,757	76,009	76,009
590-549-702.300	OVERTIME	5,731	6,018	4,203	7,200	3,624	7,200	7,200
590-549-702.400	WAGES - TEMPORARY	(156)						
590-549-703.000	OTHER COMPENSATION	12,737	20,984	10,669	6,376	4,024	5,969	5,969
590-549-715.000	SOCIAL SECURITY (FICA)	6,754	6,372	6,108	6,376	4,024	5,969	5,969
590-549-716.000	FRINGES		(14,013)	(29,052)	(13,000)	(22,159)		
590-549-716.100	HEALTH INSURANCE	24,893	16,608	26,078	27,559	14,863	32,245	32,245
590-549-716.200	DENTAL INSURANCE	979	609	971	1,029	508	1,214	1,214
590-549-716.300	OPTICAL INSURANCE	121	80	121	128	66	172	172
590-549-716.400	LIFE INSURANCE	158	132	158	163	86	158	158
590-549-716.500	DISABILITY INSURANCE			275	50	141	413	413
590-549-717.000	UNEMPLOYMENT INSURANCE	41	50	86	50			
590-549-718.000	RETIREMENT	18,562	44,448	24,533	20,608	18,085	26,738	26,738
590-549-718.200	DEFINED CONTRIBUTION		656	1,420	1,472	664	1,623	1,623
590-549-719.000	WORKERS' COMPENSATION	1,028	1,476	980	1,668	1,001	1,751	1,751
590-549-728.000	OPERATING SUPPLIES	4,523	1,993	1,848	2,000	1,922	2,500	2,500
590-549-751.000	GAS & OIL	4,627	4,927	5,057	6,000	4,539	5,800	5,800
590-549-818.000	CONTRACTUAL SERVICES	329,191	640,331	163,432	90,000	127,247	350,000	350,000
	FOOTNOTE AMOUNTS:						30,000	
	GIS SUPPORT SERVICES OHM							
	FOOTNOTE AMOUNTS:						320,000	
	RETENTION BASIN ENG & DESIGN (MAY BE SRF LOAN ELIGIBLE)							
	GL # FOOTNOTE TOTAL:						350,000	
590-549-833.000	EQUIPMENT MAINTENANCE	1,723	122	24	1,000		1,000	1,000
590-549-833.200	SEWER REPAIR	108	4,382	709	5,000	1,275	5,000	5,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
590-549-833.300	SERVICE LINE REPAIR SEPARATION-SSO		4,950		5,000		5,000	5,000
590-549-836.000	LIFT STATION MAINTENANCE	3,528	3,574	173	5,000	5,783	4,500	4,500
590-549-836.100	LIFT STATION UTILITIES	2,306	2,679	3,176	5,000	2,205	4,000	4,000
590-549-843.000	EQUIPMENT RENTAL	43,848	36,808	23,255	35,000	6,194	30,000	30,000
590-549-860.000	EDUCATION & TRAINING			220	1,500	110	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 549 - SEWER OPERATIONS		(503,646)	(809,989)	(273,691)	(272,094)	(190,998)	(562,292)	(562,292)
Dept 901 - CAPITAL OUTLAY								
590-901-973.000	CAPITAL OUTLAY - SEWERS			118,375	170,000	85,598	520,000	520,000
	FOOTNOTE AMOUNTS:						20,000	
	MANHOLE REHAB @\$20K.							
	FOOTNOTE AMOUNTS:						500,000	
	SANITARY SEWER LINER \$424,167.50 ADDITIONAL ENGINEERING \$75K						520,000	
	GL # FOOTNOTE TOTAL:			2,018		656	20,000	20,000
590-901-977.000	COL - EQUIPMENT	(4,250)						
	LIFT STATION PUMP REHAB/REPLACE.	4,250		(120,393)	(170,000)	(86,254)	(540,000)	(540,000)
NET OF REVENUES/APPROPRIATIONS - 901 - CAPITAL OUTLAY								
Dept 905 - DEBT SERVICE								
590-905-980.991	PRINCIPAL				40,000	40,000	40,000	40,000
590-905-980.995	INTEREST	14,201	13,326	12,451	11,975	11,795	10,795	10,795
	2008 SRF LOAN, LAST PYMT 2028	(14,201)	(13,326)	(12,451)	(51,975)	(51,795)	(50,795)	(50,795)
NET OF REVENUES/APPROPRIATIONS - 905 - DEBT SERVICE								
ESTIMATED REVENUES - FUND 590		1,996,288	2,191,108	2,010,709	1,880,503	1,365,434	1,909,250	2,801,735
APPROPRIATIONS - FUND 590		1,763,783	2,191,282	1,820,158	1,880,503	1,454,028	2,790,135	2,801,735
NET OF REVENUES/APPROPRIATIONS - FUND 590		232,505	(174)	190,551		(88,594)	(880,885)	0

Estimated Working Capital 6/30/19 2,694,498
Appropriation of Fund Balance (892,485)
Estimated Working Capital 6/30/20 1,802,013

Fund 591 - WATER FUND	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
Dept 000 - REVENUE							
591-000-401.446	PENALTIES - LATE CHARGES	39,637	40,523	42,289	40,000	38,019	42,000
591-000-450.477	WTR-PERMITS/INSPECTION FEE	31,745	46,131	13,026	20,000	40,273	20,000
591-000-550.000	CAPITAL CONTRIBUTION-STATE				1,000,000	43,834	400,000
591-000-600.601	METERED SALES	2,082,171	2,163,842	2,330,449	2,180,000	1,986,535	2,563,494
591-000-600.602	METERED SALES-WHOLESAL-USAGE	261,526	246,956	263,378	245,000	180,671	245,000
591-000-600.604	WATER MAIN REPLACEMENT CHARGE	324,283	351,919	407,814	325,000	433,249	325,000
591-000-600.640	MATERIAL & SERVICE	13,502	18,669	11,226	10,000	21,060	
591-000-600.642	CHARGE FOR SERVICES - SALES	1,759	74				
591-000-664.664	INTEREST INCOME	11,054	5,604	7,205	5,600	13,546	5,600
591-000-671.673	SALE OF FIXED ASSETS			1,775			
591-000-671.688	HYDRANT RENTAL		36,890			19,065	

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 09/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
591-000-671.694	MISCELLANEOUS	1,987	3,239	4,805	3,000	1,130	3,000	3,000
591-000-671.695	MISCELLANEOUS WATER CHARGES	15,435	11,888	10,877	10,000	975	10,000	10,000
591-000-695.288	TRANSFER IN FROM COMPONENT UNIT		540,206	162,288				
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		2,783,099	3,465,941	3,255,132	3,838,600	2,778,357	3,614,094	3,614,094
Dept 200 - GEN SERVICES								
591-200-702.100	SALARIES	41,301	51,409	(110,924)	83,883	66,795	109,806	118,806
	PR ALLOCATION CHANGES-ENG SERVICES & ADMIN							
	15% FT ASSET MGMT TECH \$9K							
591-200-715.000	SOCIAL SECURITY (FICA)	3,166	4,187	4,873	6,417	5,125	8,538	9,138
591-200-716.100	HEALTH INSURANCE	5,595	6,738	10,039	23,641	9,581	17,347	18,547
591-200-716.200	DENTAL INSURANCE	176	166	289	1,279	414	784	784
591-200-716.300	OPTICAL INSURANCE	21	20	35	180	58	109	109
591-200-716.400	LIFE INSURANCE	216	311	309	441	318	509	909
591-200-716.500	DISABILITY INSURANCE	345	581	641	1,078	673	1,219	1,219
591-200-717.000	UNEMPLOYMENT INSURANCE	21	18	41	20	13	21	21
591-200-718.000	RETIREMENT	8,200						
591-200-718.200	DEFINED CONTRIBUTION	1,066	2,054	2,248	3,106	2,477	4,392	4,792
591-200-719.000	WORKERS' COMPENSATION	240	504	453	1,078	261	1,132	1,132
591-200-728.000	OPERATING SUPPLIES	2,319	1,108	3,133	1,500	1,070	1,500	1,500
591-200-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	7,950	7,950	8,196		9,835	10,130	10,130
591-200-810.000	INSURANCE & BONDS	47,688	45,890	42,966	45,000	31,936	45,000	45,000
591-200-818.000	CONTRACTUAL SERVICES	15,087	14,131	18,249	15,197	20,748	15,197	15,197
591-200-845.000	LEASE	800	1,673		1,700	874	1,700	1,700
591-200-850.000	BAD DEBT EXPENSE	317	7,460	(322)				
591-200-856.000	MISCELLANEOUS	5,476		118,503		184		
591-200-860.000	EDUCATION & TRAINING	1,698	1,942	2,831	2,200	2,634	2,200	2,200
591-200-899.101	GF CONTRIBUTION	200,000	234,100	234,096	234,100	153,551	234,100	234,100
591-200-968.000	DEPRECIATION EXPENSE			11,486				
NET OF REVENUES/APPROPRIATIONS - 200 - GEN SERVICES		(341,682)	(380,242)	(347,142)	(420,820)	(306,547)	(453,684)	(465,284)
Dept 552 - WATER UNDERGROUND								
591-552-702.100	SALARIES	39,922	36,399	24,549	26,408	18,584	24,672	24,672
591-552-702.200	WAGES	121,065	141,215	207,992	209,615	115,415	216,334	216,334
591-552-702.400	WAGES - TEMPORARY			28		65		
591-552-703.000	OTHER COMPENSATION	36,092	32,450	39,589		34,142		
591-552-715.000	SOCIAL SECURITY (FICA)	19,448	18,687	21,149	19,586	15,921	20,231	20,231
591-552-716.000	FRINGES		(12,386)	(16,048)	(13,000)	(32,616)	(13,000)	(13,000)
591-552-716.100	HEALTH INSURANCE	66,856	52,136	62,267	56,308	58,597	81,099	81,099
591-552-716.200	DENTAL INSURANCE	3,346	2,511	2,756	2,440	2,369	3,144	3,144
591-552-716.300	OPTICAL INSURANCE	456	345	374	333	337	450	450
591-552-716.400	LIFE INSURANCE	680	594	582	326	438	584	584
591-552-716.500	DISABILITY INSURANCE	1,375	1,419	2,159	1,898	1,607	2,142	2,142
591-552-717.000	UNEMPLOYMENT INSURANCE	104	120	261	120	126	126	126
591-552-718.000	RETIREMENT	54,817	117,391	44,531	36,888	31,107	42,482	42,482
591-552-718.200	DEFINED CONTRIBUTION	4,687	5,828	7,015	6,908	5,869	6,679	6,679
591-552-719.000	WORKERS' COMPENSATION	5,376	5,559	7,369	6,282	6,864	6,596	6,596

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
591-552-728.000	OPERATING SUPPLIES	4,012	7,934	11,209	7,000	6,538	6,500	6,500
591-552-751.000	GAS & OIL	11,609	13,708	17,082	17,000	14,490	17,000	17,000
591-552-818.000	CONTRACTUAL SERVICES	13,476	9,457	43,432	17,000	(4,170)	45,000	45,000
	MDEQ CROSS CONNECTION PROGRAM \$9,500 - GIS SUPPORT SERVICES \$10,000 - RANDOM DRUG TESTING - \$500 - STREET PATCH PROGRAM \$25,000.							
	BS&A ANNUAL COSTS, NEW CUSTOMER PORTAL							
591-552-820.100	ELECTRICITY	2,398	2,607	2,780	3,600	1,726	3,600	3,600
591-552-820.200	GAS	3,098	2,823	3,605	4,000	2,877	4,000	4,000
591-552-820.300	TELEPHONE	1,595	1,816	2,836	2,500	2,448	2,800	2,800
591-552-833.000	EQUIPMENT MAINTENANCE	1,440	4,483	1,051	4,500	614	2,000	2,000
591-552-833.200	EQUIPMENT MAINT-HYDRANTS & MAIN	149,692	231,911	70,031	70,000	37,832	23,000	23,000
	DPW CREWS WM REPL ROBBINS, MORRIS, LAFAYETTE AND CLEVELAND ST \$53,950 MATERIALS							
	TRANSFER THIS COST TO CAPITAL OUTLAY \$53,950							
591-552-833.300	EQUIP MAINT. METER & SERV	146,449	76,195	131,487	85,000	47,071	25,000	25,000
591-552-843.000	EQUIPMENT RENTAL	2,636	3,077	766	3,000	94,359	90,000	90,000
	INCREASE WM BREAKS, NEW WATER SERVICE REQUESTS, MDEQ LSL REPLACEMENT PROGRAM							
591-552-860.000	EDUCATION & TRAINING	2,743	1,945	2,067	2,500	1,973	2,500	2,500
591-552-968.000	DEPRECIATION EXPENSE	121,017	121,412	139,613				
	NET OF REVENUES/APPROPRIATIONS - 552 - WATER UNDERGROUND	(834,389)	(879,636)	(830,532)	(570,212)	(464,457)	(612,939)	(612,939)
	Dept 553 - WATER FILTRATION							
591-553-702.100	SALARIES	65,654	68,335	69,490	74,385	54,502	71,681	71,681
591-553-702.200	WAGES	228,031	228,921	230,021	244,605	166,340	235,949	235,949
591-553-702.300	OVERTIME	20,464	31,360	22,716	16,000	35,731	16,000	16,000
591-553-702.400	WAGES - TEMPORARY	11,481	4,570	18,489		22,377	10,456	10,456
591-553-702.600	UNIFORMS	4,200	4,200	4,200	4,200	3,500	4,200	4,200
591-553-702.800	ACCURED SICK LEAVE	1,380	8,516	1,204		1,510		
591-553-715.000	SOCIAL SECURITY (FICA)	25,114	26,768	26,240	25,642	21,474	29,399	29,399
591-553-716.000	FRINGES		1,453	15,907	3,000	572	3,000	3,000
591-553-716.100	HEALTH INSURANCE	59,658	55,428	69,000	73,951	53,538	93,732	93,732
591-553-716.200	DENTAL INSURANCE	3,120	2,844	3,339	2,917	2,645	4,171	4,171
591-553-716.300	OPTICAL INSURANCE	358	379	441	374	367	568	568
591-553-716.400	LIFE INSURANCE	978	964	1,002	489	736	1,025	1,025
591-553-716.500	DISABILITY INSURANCE	1,500	2,269	2,706	2,381	2,026	3,110	3,110
591-553-717.000	UNEMPLOYMENT INSURANCE	235	164	319	170	9	179	179
591-553-718.000	RETIREMENT	37,000	32,885	25,302	21,192	17,669	27,210	27,210
591-553-718.200	DEFINED CONTRIBUTION	9,041	9,856	11,136	11,217	9,018	10,974	10,974
591-553-719.000	WORKERS' COMPENSATION	3,408	5,623	5,228	6,355	6,794	6,673	6,673
591-553-728.000	OPERATING SUPPLIES	5,028	4,059	8,193	4,000	3,743	5,500	5,500
591-553-728.100	LAB SUPPLIES	15,747	15,313	19,207	16,500	10,964	16,500	16,500
591-553-743.000	CHEMICALS	129,877	122,974	112,209	125,000	97,525	140,000	140,000
	INCREASE DUE TO ADDITION OF LIME CURE.							
591-553-751.000	GAS & OIL	988	1,474	2,035	2,000	669	2,000	2,000
591-553-818.000	CONTRACTUAL SERVICES	28,410	91,252	13,456	35,600	11,603	45,100	45,100
	ANTERO MAINT SW \$1,000, WATER TRAX MON REPORTING SW \$4,300, MDEQ ANNUAL OPER FEE \$6,800.00.							
591-553-820.100	ELECTRICITY	126,586	123,783	145,113	125,000	100,432	135,000	135,000
591-553-820.200	GAS	4,156	4,567	6,235	4,500	4,217	4,500	4,500

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
591-553-820.300	TELEPHONE	2,714	3,080	4,760	4,000	3,370	4,500	4,500
591-553-820.500	REFUSE	363	983	428	1,000	351	1,000	1,000
591-553-831.000	BUILDING MAINTENANCE	5,277	4,112	6,358	6,000	11,581	6,000	6,000
591-553-832.000	STATIONARY EQUIPMENT	5,238	11,430	19				
591-553-833.000	EQUIPMENT MAINTENANCE	28,715	36,223	28,435	30,000	13,868	30,000	30,000
591-553-833.100	EQUIP MAINT - WELLS	2,768	3,303	6,267	10,000	4,471	10,000	10,000
	LW-13 & OSBORN WELL INTERIOR BLDG UPGRADE \$7,000, NORTHERN PIPE ANNUAL MAINT INSPECTION 3,000.00.							
591-553-834.000	MAINTENANCE	109,715	67,399	118,793		920	115,000	115,000
	SPENT LIME REMOVAL LAGOON NO.1 & BACKWASH POND 6,800 CY @ \$15/CY, PLUS SURVEYING \$3,000.00 \$105,000							
591-553-860.000	EDUCATION & TRAINING	1,349	1,524	3,047	2,000	2,321	2,000	2,000
591-553-968.000	DEPRECIATION EXPENSE	154,989	182,775	231,354				
NET OF REVENUES/APPROPRIATIONS - 553 - WATER FILTRATION		(1,093,542)	(1,158,786)	(1,212,649)	(852,478)	(664,843)	(1,035,427)	(1,035,427)
Dept 901 - CAPITAL OUTLAY								
591-901-972.000	MAINS & HYDRANTS	116		592	671,500	982,869	425,000	425,000
	TOOK OUT WASHINGTON & 7TH (FY19 EXP) \$159,332							
	DESIGN & ENGINEERING WORK ON 2020 PROJECTS							
	MOVING CENTER ST TO 2021							
	4 WATER PROJECTS (INTERNAL) MATERIALS, DESIGN (WATER ONLY)							
	OWN INSPECTIONS AND OVERSIGHT							
	DWRF ENGINEERING \$40K							
591-901-972.100	COL-SERVICE LINES	34		4,035	30,000	218,480	30,000	30,000
591-901-977.000	COL - EQUIPMENT			(4,627)	(701,500)	(1,201,349)	(455,000)	(455,000)
NET OF REVENUES/APPROPRIATIONS - 901 - CAPITAL OUTLAY		(150)						
Dept 905 - DEBT SERVICE								
591-905-980.991	PRINCIPAL				492,745	385,000	520,575	520,575
591-905-980.995	INTEREST	87,928	83,791	115,841	105,262	33,931	90,507	90,507
NET OF REVENUES/APPROPRIATIONS - 905 - DEBT SERVICE		(87,928)	(83,791)	(115,841)	(598,007)	(418,931)	(611,082)	(611,082)
Dept 965 - OTHER FINANCING SOURCES (USES)								
591-965-995.000	OTHER FINANCING SOURCES (USES)				695,583			
NET OF REVENUES/APPROPRIATIONS - 965 - OTHER FINANCING SOURCES (USES)					(695,583)			
ESTIMATED REVENUES - FUND 591		2,783,099	3,465,941	3,255,132	3,838,600	2,778,357	3,614,094	3,614,094
APPROPRIATIONS - FUND 591		2,337,691	2,502,455	2,510,791	3,838,600	3,056,127	3,168,132	3,179,732
NET OF REVENUES/APPROPRIATIONS - FUND 591		445,408	963,486	744,341		(277,770)	445,962	434,362

Estimated Working Capital 6/30/19 68,546
Estimated Working Capital 6/30/20 502,908

Fund 599 - WASTEWATER FUND

Dept 000 - REVENUE								
599-000-539.529	STATE SOURCES		49,481	123,109				
599-000-602.100	OP & MAINT CHRG - OWOSSO	962,376	997,510	1,056,219	1,000,000	831,357	1,145,429	1,145,429

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
599-000-602.200	OP & MAINT CHRGR - OWOSSO TWP	120,720	134,081	144,388	135,000	107,991	148,188	148,188
599-000-602.300	OP & MAINT CHRGR - CALEDONIA TWP	123,887	110,902	117,191	111,000	73,330	130,544	130,544
599-000-602.400	OP & MAINT CHRGR - CORUNNA	185,017	173,506	182,810	175,000	166,377	195,840	195,840
599-000-603.100	REPLACEMENT CHRGR - OWOSSO	140,122	141,693	141,822	142,000	138,966	290,600	237,600
599-000-603.200	REPLACEMENT CHRGR - OWOSSO TWP	32,402	33,450	33,511	34,000	34,530	89,400	67,900
599-000-603.300	REPLACEMENT CHRGR - CALEDONIA TWP	27,508	26,183	26,156	26,000	18,086	69,300	53,000
599-000-603.400	REPLACEMENT CHRGR - CORUNNA	25,968	24,674	24,512	25,000	33,417	50,700	41,500
599-000-664.664	INTEREST INCOME	11,345	(1,672)	9,774	5,000	22,699	10,000	10,000
599-000-671.694	MISCELLANEOUS	3,154	12,092	6,627	5,000	2,036	5,000	5,000
599-000-695.699	APPROPRIATION OF FUND BALANCE				502,762			17,373
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		1,632,499	1,701,900	1,866,119	2,160,762	1,428,789	2,135,001	2,052,374
Dept 548 - WASTEWATER OPERATIONS								
599-548-702.100	SALARIES	80,480	93,223	24,261	97,524	74,581	84,970	84,970
599-548-702.200	WAGES	297,058	311,021	313,869	319,705	241,957	317,777	317,777
599-548-702.300	OVERTIME	27,241	35,134	34,628	39,000	21,660	35,000	35,000
599-548-702.400	WAGES - TEMPORARY	6,930	8,640	17,077	4,500	6,927	4,500	4,500
599-548-702.600	UNIFORMS	4,200	4,900	4,900	4,200	4,900	4,900	4,900
599-548-702.800	ACCRUED SICK LEAVE	2,196	8,551	1,354		7,515		
599-548-715.000	SOCIAL SECURITY (FICA)	31,681	35,102	33,882	35,108	27,037	34,280	34,280
599-548-716.000	FRINGES		12,867	17,231	5,000	9,400	5,000	5,000
599-548-716.100	HEALTH INSURANCE	80,743	90,887	79,362	65,826	58,303	86,019	86,019
599-548-716.200	DENTAL INSURANCE	4,539	4,918	4,459	5,186	2,792	3,706	3,706
599-548-716.300	OPTICAL INSURANCE	666	700	614	720	446	598	598
599-548-716.400	LIFE INSURANCE	1,107	1,197	1,231	1,240	968	1,194	1,194
599-548-716.500	DISABILITY INSURANCE	1,955	2,976	3,441	3,679	2,755	3,862	3,862
599-548-716.600	PHYSICALS	355	619	651	500	193	500	500
599-548-717.000	UNEMPLOYMENT INSURANCE	238	197	473	200	86	210	210
599-548-718.000	RETIREMENT	106,675	168,159	101,304	93,250	58,133	111,555	111,555
599-548-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM		5,676	9,378	6,000	6,881	9,480	9,480
599-548-718.200	DEFINED CONTRIBUTION	6,952	8,417	9,737	8,465	8,859	11,292	11,292
599-548-719.000	WORKERS' COMPENSATION	5,152	4,344	5,028	4,909	4,344	5,154	5,154
599-548-728.000	OPERATING SUPPLIES	8,674	15,218	11,917	21,000	10,207	17,000	17,000
599-548-728.100	SUPPLIES	9,945	13,448	11,307	14,000	10,207	14,000	14,000
599-548-743.100	CHEMICALS - IRON	33,571	51,599	40,990	42,000	21,494	42,000	42,000
599-548-743.200	CHEMICALS - POLYMER	15,308	14,958	13,101	20,000	13,874	20,000	20,000
599-548-743.300	CHEMICALS - CHLORINE	32,566	36,878	27,374	40,000	14,205	40,000	40,000
599-548-751.000	GAS & OIL	3,403	3,919	4,395	4,000	3,642	4,000	4,000
599-548-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	16,503	12,289	10,536	15,000	10,812	20,000	20,000
599-548-801.100-WAMP000	PROFESSIONAL SERVICES-WAMP		73,865	81,566				
599-548-810.000	INSURANCE & BONDS	42,382	44,280	42,966	45,000	37,845	45,000	45,000
599-548-820.100	ELECTRICITY	202,638	218,965	227,462	220,000	134,431	220,000	220,000
599-548-820.200	GAS	10,349	10,708	13,927	12,000	10,616	12,000	12,000
599-548-820.300	TELEPHONE	3,496	3,722	3,525	4,000	2,673	4,000	4,000
599-548-820.400	WATER & SEWER	2,708	2,125	3,323	2,200	3,021	2,200	2,200
599-548-820.500	REFUSE	685	935	931	1,000	720	1,000	1,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
599-548-831.000	BUILDING MAINTENANCE	24,608	21,735	13,481	15,000	19,365	20,000	20,000
	AS BLDG AGES, REQUIRES MORE MAINTENANCE							
599-548-832.000	STATIONARY EQUIPMENT	6,610	6,374	5,760	6,500	7,746	7,100	7,100
	REGULATORY FEES							
599-548-833.000	EQUIPMENT MAINTENANCE	35,258	53,036	55,169	97,000	30,396	70,000	70,000
	GEAR BOX CENTRIFUGE OVERHAUL/5YR INTERVALS							
	INTERMEDIATE CLARIFIERS CHAIN AND SPROCKET MAINTENANCE	84,531	102,664	119,204	110,000	109,664	160,000	160,000
599-548-834.000	BIO-SOLIDS REMOVAL LANDFILL PRICE INCREASE 30%	9,200	4,600	4,600	5,000		5,000	5,000
599-548-834.100	HHW PROGRAM	21,780	18,150	1,757				
599-548-845.000	LEASE			345	600	421	600	600
599-548-856.000	MISCELLANEOUS	372	238	1,952	2,000	2,280	3,000	3,000
599-548-858.000	MEMBERSHIPS & DUES	1,733	2,138					
599-548-860.000	EDUCATION & TRAINING							
	INCREASE FOR NEW EMPLOYEES							
599-548-860.100	SAFETY TRAINING		100		100		300	300
	INCREASE FOR NEW EMPLOYEES							
599-548-899.101	GF CONTRIBUTION	176,002	204,350	200,177	204,350	141,424	200,177	200,177
599-548-968.000	DEPRECIATION EXPENSE	203,933	253,674	199,372	(1,575,762)	(1,119,966)	(1,627,374)	(1,627,374)
	NET OF REVENUES/APPROPRIATIONS - 548 - WASTEWATER OPERATI	(1,604,423)	(1,967,496)	(1,757,657)				
Dept 901 - CAPITAL OUTLAY								
599-901-975.000	BUILDING IMPROVEMENTS	10,350					15,000	15,000
	775K SCREW PUMPS (FY21)-SRF LOAN NOT IN FY20							
	GRIT CHAMBER (FY21+)-SRF LOAN NOT IN FY20						15,000	
	FOOTNOTE AMOUNTS:							
	ENGINEERING FOR SRF LOAN							
599-901-977.000	COL - EQUIPMENT	86,305		43,043	585,000	474,124	510,000	510,000
	FOOTNOTE AMOUNTS:							
	ENGINEERING FOR SCREW PUMPS AND BLDG ROOF						75,000	
	FOOTNOTE AMOUNTS:							
	REPL VAN \$25K, PUMB \$20K, MOTOR \$20K, ELEC UPGRADES \$20K							
	FOOTNOTE AMOUNTS:							
	GENERATOR							
	GL # FOOTNOTE TOTAL:	(96,655)		(43,043)	(585,000)	(474,124)	(525,000)	(525,000)
	NET OF REVENUES/APPROPRIATIONS - 901 - CAPITAL OUTLAY							
	ESTIMATED REVENUES - FUND 599	1,632,499	1,701,900	1,866,119	2,160,762	1,428,789	2,135,001	2,052,374
	APPROPRIATIONS - FUND 599	1,701,078	1,967,496	1,800,700	2,160,762	1,594,090	2,152,374	2,152,374
	NET OF REVENUES/APPROPRIATIONS - FUND 599	(68,579)	(265,596)	65,419		(165,301)	(17,373)	(100,000)

Estimated Working Capital 6/30/19 216,026
Appropriation of Fund Balance (17,373)
Estimated Working Capital 6/30/20 98,653

04/16/2019

BUDGET REPORT FOR CITY OF OWOSSO
 Calculations as of 03/31/2019
 Internal Service

2015-16 ACTIVITY 2016-17 ACTIVITY 2017-18 ACTIVITY 2018-19 AMENDED BUDGET THRU 03/31/19 2019-20 REQUESTED BUDGET 2019-20 RECOMMENDED BUDGET

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET THRU 03/31/19	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
Fund 661 - FLEET FUND							
Dept 000 - REVENUE							
661-000-664.664	INTEREST INCOME			898		16,024	16,000
661-000-664.669	EQUIPMENT RENTAL	708,600	708,111	704,603	700,000	704,000	704,000
661-000-671.673	SALE OF FIXED ASSETS		2,191	(99)		2,006	495,746
661-000-695.699	APPROPRIATION OF FUND BALANCE			705,402	350,200		1,215,746
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		708,600	710,302	705,402	1,050,200	586,490	1,215,746
Dept 891 - FLEET MAINTENANCE							
661-891-702.200	WAGES	53,084	60,069	68,786	69,662	45,920	61,061
	MECHANIC WAGES + DPW ALLOCATION OF \$15K						700
661-891-702.600	UNIFORMS					7,463	7,500
661-891-703.000	OTHER COMPENSATION	10,908	10,584	10,452		2,878	3,524
661-891-715.000	SOCIAL SECURITY (FICA)	4,763	3,708	3,635	3,723	11,794	17,000
661-891-716.000	FRINGES		16,329	24,325	17,000	13,419	18,250
661-891-716.100	HEALTH INSURANCE	20,151	16,352	16,998	17,970	351	466
661-891-716.200	DENTAL INSURANCE	647	488	485	514	45	60
661-891-716.300	OPTICAL INSURANCE	81	60	60	64	59	79
661-891-716.400	LIFE INSURANCE	115	79	79	82		
661-891-716.500	DISABILITY INSURANCE	53		41	20		21
661-891-717.000	UNEMPLOYMENT INSURANCE	22	18	26,431	21,543	19,255	33,237
661-891-718.000	RETIREMENT	16,270	16,674				
661-891-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM						
661-891-719.000	WORKERS' COMPENSATION	1,707	964	840	1,089	872	1,143
661-891-728.000	OPERATING SUPPLIES		1,121	5,201	3,000	2,893	3,000
661-891-751.000	GAS & OIL	28,090	26,983	35,067	1,700	33,784	1,700
661-891-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	1,500	1,500	1,546	1,000	1,855	1,000
661-891-810.000	INSURANCE & BONDS	24,908	26,038	26,078	27,000	25,845	27,000
661-891-833.000	EQUIPMENT MAINTENANCE	59,554	69,115	80,115	70,000	30,959	70,000
661-891-860.000	EDUCATION & TRAINING	100			500	195	500
661-891-899.101	GF CONTRIBUTION	28,500	31,000	30,996	31,000	20,333	31,000
661-891-968.000	DEPRECIATION EXPENSE	160,004	167,433	183,929	(265,867)	(217,920)	(277,241)
NET OF REVENUES/APPROPRIATIONS - 891 - FLEET MAINTENANCE		(410,457)	(448,515)	(515,064)	(265,867)	(217,920)	(277,241)
Dept 901 - CAPITAL OUTLAY							
661-901-979.000	COL-EQUIPMENT	6,404	4,862	28,392	784,333	382,190	938,505
661-901-979.100	COL-EQUIPMENT INTEREST			3,281			(938,505)
NET OF REVENUES/APPROPRIATIONS - 901 - CAPITAL OUTLAY		(6,404)	(4,862)	(31,673)	(784,333)	(382,190)	(938,505)
ESTIMATED REVENUES - FUND 661		708,600	710,302	705,402	1,050,200	586,490	1,215,746
APPROPRIATIONS - FUND 661		416,861	453,377	546,737	1,050,200	600,110	1,215,746
NET OF REVENUES/APPROPRIATIONS - FUND 661		291,739	256,925	158,665		(13,620)	0
					Estimated Working Capital 6/30/19		1,920,676
					Estimated Working Capital 6/30/20		1,424,930

City of Owosso Fleet Maintenance Fund Equipment Replacement Plan

TYPE (of vehicle or equipment)	Unit #	Existing Vehicle YEAR	LIFE CYCLE	CURRENT PROJECTED REPLACEMENT COST**	Replacement Year (July 1st)	Assigned Equip Fd Balance (Ideal SAVED TO DATE)										
						19-20	20-21	21-22	22-23	23-24	24-25	25-26				
3/4 Ton Pickup	331	2016	10	\$ 26,000	2026	\$ 7,800	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	
Water Service Truck	332	2016	10	\$ 32,000	2026	\$ 9,600	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	
3/4 Ton 4x4	334	2016	10	\$ 33,000	2026	\$ 9,900	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	
3/4 Ton 4x4	335	2016	10	\$ 33,000	2026	\$ 9,900	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	
3/4 ton 4x4	336	2017	10	\$ 33,000	2027	\$ 6,600	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	
3/4 ton 4x4	337	2017	10	\$ 33,000	2027	\$ 6,600	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	
Hoist Truck	339	2001	25	\$ 130,000	2026	\$ 93,600	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	
1 Ton Pickup - Water	340	2017	10	\$ 28,000	2027	\$ 5,600	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	
1 Ton Pickup - Water	341	2017	10	\$ 28,000	2027	\$ 5,600	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	
Road Grader	35	1994	30	\$ 150,000	2024	\$ 125,000	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 155,000.00	\$ 5,000.00	
Dump truck 5 Yd	428	2003	12	\$ 93,000	2020	\$ 85,250	\$ 7,750.00	\$ 7,750.00	\$ 7,750.00	\$ 7,750.00	\$ 7,750.00	\$ 7,750.00	\$ 7,750.00	\$ 7,750.00	\$ 7,750.00	
10 Yd Truck - Tandem Axle	430	2006	12	\$ 145,000	2022	\$ 108,750	\$ 12,083.33	\$ 12,083.33	\$ 12,083.33	\$ 12,083.33	\$ 12,083.33	\$ 12,083.33	\$ 12,083.33	\$ 12,083.33	\$ 12,083.33	
10 Yd Truck - Tandem Axle	431	2019	12	\$ 150,000	2031	\$ -	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	
10 Yd Truck - Tandem Axle	432	2019	12	\$ 150,000	2031	\$ -	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	
JD Mower Front Deck 72"	501	2002	12	\$ 23,000	2020	\$ 21,083	\$ 1,916.67	\$ 1,916.67	\$ 1,916.67	\$ 1,916.67	\$ 1,916.67	\$ 1,916.67	\$ 1,916.67	\$ 1,916.67	\$ 1,916.67	
JD Mower - Blower	506	2008	12	\$ 25,000	2023	\$ 16,667	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	
JD Mower Front Deck 72"	507	2015	12	\$ 25,000	2027	\$ 8,333	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	
JD Mower - Broom	508	2015	12	\$ 25,000	2027	\$ 8,333	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	\$ 2,083.33	
WACHS Vac./Valve Mach.	600	2018	15	\$ 78,000	2033	\$ 5,200	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	
WTP Pickup 4x4	WW2	2016	10	\$ 28,000	2026	\$ 8,400	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	
WWTP Pickup 4x4	WW12	2016	10	\$ 28,000	2026	\$ 8,400	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	
Needed Working Capital for Equip. 7/1/19						\$ 3,258,638										
Depreciation Budget Amount (reserve for purchase of equip)						\$ 290,084	\$ 470,084	\$ 670,084	\$ 490,084	\$ 490,084	\$ 490,084	\$ 490,084	\$ 490,084	\$ 493,084	\$ 490,084	\$ 55,000
Actual Replacement Costs**						\$ 938,505	\$ 461,000	\$ 641,000	\$ 373,000	\$ 573,000	\$ 1,063,000	\$ 1,063,000	\$ 1,063,000	\$ 1,063,000	\$ 1,063,000	\$ 55,000

REPLACEMENT YEAR
25 years
2019-2024
2025-2033

**Budget for equipment replacement account should reflect the higher of Actual Replacement Costs or Current Year Depreciation

Annual Operating Rev	720,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Annual Maint. Costs	(277,241)	(265,867)	(265,867)	(265,867)	(265,867)	(265,867)	(265,867)	(265,867)	(265,867)	(265,867)	(265,867)	(265,867)	(265,867)	(265,867)
Total Annual Affect on Working Capital (Includes replacement costs)	(495,746)	(26,867)	(206,867)	61,133	(138,867)	(628,867)	(628,867)	(628,867)	(628,867)	(628,867)	(628,867)	(628,867)	(628,867)	(628,867)

Beg. WC	1,920,676	1,424,930	1,398,063	1,191,196	1,252,329	1,113,462	484,595
End WC	1,424,990	1,398,063	1,191,196	1,252,329	1,113,462	484,595	863,728

agrees with FY20 Budget acct #661-901-979 COL-Equipment Purchases

04/16/2019

BUDGET REPORT FOR CITY OF OWOSSO

Calculations as of 03/31/2019

Component Units-Brownfields

GL NUMBER DESCRIPTION 2015-16 ACTIVITY 2016-17 ACTIVITY 2017-18 ACTIVITY 2018-19 AMENDED BUDGET THRU 03/31/19 ACTIVITY 2019-20 REQUESTED BUDGET 2019-20 RECOMMENDED BUDGET

Fund 283 - OBRA FUND-DISTRICT#3-CONAGRA

Dept 000 - REVENUE												
283-000-401.407	OBRA:TAX CAPTURE	15,178	16,222	16,130	14,497	626	14,787	14,787	14,787			
	2% INCREASE FROM PRIOR YEAR											
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		15,178	16,222	16,130	14,497	626	14,787	14,787	14,787			
Dept 730 - PROFESSIONAL SERVICES												
283-730-801.000	PROFESSIONAL SERVICES: ADMINISTRATI	750	750	750	750		750	750	750			
NET OF REVENUES/APPROPRIATIONS - 730 - PROFESSIONAL SERVICES		(750)	(750)	(750)	(750)		(750)	(750)	(750)			
Dept 905 - DEBT SERVICE												
283-905-980.991	PRINCIPAL	10,900	14,324	14,233	13,747		14,037	14,037	14,037			
NET OF REVENUES/APPROPRIATIONS - 905 - DEBT SERVICE		(10,900)	(14,324)	(14,233)	(13,747)		(14,037)	(14,037)	(14,037)			
Dept 964 - TAX REIMBURSEMENTS												
283-964-969.000	DEVELOPER REIMBURSEMENT	1,147	1,147	1,147								
NET OF REVENUES/APPROPRIATIONS - 964 - TAX REIMBURSEMENTS		(1,147)	(1,147)	(1,147)								
ESTIMATED REVENUES - FUND 283		15,178	16,222	16,130	14,497	626	14,787	14,787	14,787			
APPROPRIATIONS - FUND 283		12,797	16,221	16,130	14,497	626	14,787	14,787	14,787			
NET OF REVENUES/APPROPRIATIONS - FUND 283		2,381	1									

Fund 288 - OBRA FUND-DISTRICT #17 CARGILL (PREV #8)

Dept 000 - REVENUE												
288-000-401.407	OBRA:TAX CAPTURE	9,452	5,559	4,447	109,309		111,495	111,495	111,495			
	2% INCREASE FROM PRIOR YEAR											
288-000-695.698	OTHER FINANCING SOURCES	4,000	1,837,134	10,188								
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		13,452	1,842,693	14,635	109,309		111,495	111,495	111,495			
Dept 730 - PROFESSIONAL SERVICES												
288-730-801.000	PROFESSIONAL SERVICES: ADMINISTRATI	70	11,363			107	107	107	107			
288-730-818.000	CONTRACTUAL SERVICES		193									
NET OF REVENUES/APPROPRIATIONS - 730 - PROFESSIONAL SERVICES		(70)	(11,556)			(107)	(107)	(107)	(107)			
Dept 901 - CAPITAL OUTLAY												
288-901-965.100	CAPITAL CONTRIBUTIONS		1,409,205	396,198								
288-901-972.000	MAINS & HYDRANTS	23,745										
288-901-974.200	ROADS	36,617										
NET OF REVENUES/APPROPRIATIONS - 901 - CAPITAL OUTLAY		(60,362)	(1,409,205)	(396,198)								

Component Units-Brownfields

2015-16 ACTIVITY
2016-17 ACTIVITY
2017-18 ACTIVITY
2018-19 AMENDED BUDGET THRU 03/31/19
2018-19 ACTIVITY
2019-20 REQUESTED BUDGET
2019-20 RECOMMENDED BUDGET

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET THRU 03/31/19	2018-19 ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
Dept 905 - DEBT SERVICE								
288-905-980.991	PRINCIPAL				31,252		31,770	31,770
288-905-980.995	INTEREST				78,057		79,618	79,618
NET OF REVENUES/APPROPRIATIONS - 905 - DEBT SERVICE					(109,309)		(111,388)	(111,388)
ESTIMATED REVENUES - FUND 288		13,452	1,842,693	14,635	109,309		111,495	111,495
APPROPRIATIONS - FUND 288		60,432	1,420,761	396,198	109,309	107	111,495	111,495
NET OF REVENUES/APPROPRIATIONS - FUND 288		(46,980)	421,932	(381,563)		(107)		

Fund 289 - OBRA: DISTRICT#9 (ROBBIN'S LOFT)

Dept 000 - REVENUE								
289-000-401.407	OBRA:TAX CAPTURE	2,785	2,782	2,929	2,929	160	2,988	2,988
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		2,785	2,782	2,929	2,929	160	2,988	2,988
Dept 730 - PROFESSIONAL SERVICES								
289-730-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	1,075	1,100	1,200	1,100		1,100	1,100
NET OF REVENUES/APPROPRIATIONS - 730 - PROFESSIONAL SERVICES		(1,075)	(1,100)	(1,200)	(1,100)		(1,100)	(1,100)
Dept 964 - TAX REIMBURSEMENTS								
289-964-969.000	DEVELOPER REIMBURSEMENT				1,829		1,888	1,888
NET OF REVENUES/APPROPRIATIONS - 964 - TAX REIMBURSEMENTS					(1,829)		(1,888)	(1,888)
ESTIMATED REVENUES - FUND 289		2,785	2,782	2,929	2,929	160	2,988	2,988
APPROPRIATIONS - FUND 289		1,075	1,100	1,200	2,929		2,988	2,988
NET OF REVENUES/APPROPRIATIONS - FUND 289		1,710	1,682	1,729		160		

Fund 291 - OBRA FUND-DIST#11 (CAPITOL BOWL)

Dept 000 - REVENUE								
291-000-401.407	OBRA:TAX CAPTURE	1,835	1,663	1,364	1,364		2,193	2,193
291-000-671.676	DONATIONS	8,818	8,904	5,097	8,904		8,904	8,904
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		10,653	10,567	6,461	10,268		11,097	11,097
Dept 730 - PROFESSIONAL SERVICES								
291-730-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE		864	864	875		875	875
NET OF REVENUES/APPROPRIATIONS - 730 - PROFESSIONAL SERVICES			(864)	(864)	(875)		(875)	(875)
Dept 964 - TAX REIMBURSEMENTS								
291-964-969.000	DEVELOPER REIMBURSEMENT	9,660	9,703	5,597	9,393			
NET OF REVENUES/APPROPRIATIONS - 964 - TAX REIMBURSEMENTS		(9,660)	(9,703)	(5,597)	(9,393)			

Component Units-Brownfields

GL NUMBER	DESCRIPTION	2015-16	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET THRU 03/31/19	ACTIVITY	REQUESTED BUDGET	RECOMMENDED BUDGET
ESTIMATED REVENUES - FUND 291		10,653	10,567	6,461	10,268		11,097	11,097
APPROPRIATIONS - FUND 291		9,660	10,567	6,461	10,268		875	875
NET OF REVENUES/APPROPRIATIONS - FUND 291		993					10,222	10,222

Fund 292 - OBRA FUND-DIST#12(WOODARD LOFT

Dept 000 - REVENUE								
292-000-401.407	OBRA:TAX CAPTURE	68,865	69,195	94,817	94,800	1,455	91,560	91,560
	LCSA AT SAME LEVEL							
	2% INCREASE IN CAPTURE							
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		68,865	69,195	94,817	94,800	1,455	91,560	91,560
Dept 730 - PROFESSIONAL SERVICES								
292-730-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	1,000	1,000	1,000	1,000		1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 730 - PROFESSIONAL SERVICES		(1,000)	(1,000)	(1,000)	(1,000)		(1,000)	(1,000)
Dept 964 - TAX REIMBURSEMENTS								
292-964-969.000	DEVELOPER REIMBURSEMENT	64,863	68,195	93,817	93,800		90,560	90,560
NET OF REVENUES/APPROPRIATIONS - 964 - TAX REIMBURSEMENTS		(64,863)	(68,195)	(93,817)	(93,800)		(90,560)	(90,560)
ESTIMATED REVENUES - FUND 292		68,865	69,195	94,817	94,800	1,455	91,560	91,560
APPROPRIATIONS - FUND 292		65,863	69,195	94,817	94,800		91,560	91,560
NET OF REVENUES/APPROPRIATIONS - FUND 292		3,002				1,455		

Fund 295 - OBRA-DIST#15 -ARMORY BUILDING

Dept 000 - REVENUE								
295-000-401.407	OBRA:TAX CAPTURE			1,804	1,803		1,840	1,840
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE				1,804	1,803		1,840	1,840
Dept 730 - PROFESSIONAL SERVICES								
295-730-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE		1,500		750	105	750	750
NET OF REVENUES/APPROPRIATIONS - 730 - PROFESSIONAL SERVICES			(1,500)		(750)	(105)	(750)	(750)
Dept 964 - TAX REIMBURSEMENTS								
295-964-969.000	DEVELOPER REIMBURSEMENT		304		1,053		1,090	1,090
NET OF REVENUES/APPROPRIATIONS - 964 - TAX REIMBURSEMENTS			(304)		(1,053)		(1,090)	(1,090)
ESTIMATED REVENUES - FUND 295				1,804	1,803		1,840	1,840
APPROPRIATIONS - FUND 295				1,804	1,803	105	1,840	1,840
NET OF REVENUES/APPROPRIATIONS - FUND 295						(105)		

Component Units-Brownfields

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 AMENDED BUDGET THRU 03/31/19	2018-19 ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 RECOMMENDED BUDGET
	ESTIMATED REVENUES - ALL FUNDS	110,933	2,638,921	149,209	233,606	2,241	233,767	233,767
	APPROPRIATIONS - ALL FUNDS	149,827	2,222,703	522,900	233,606	212	223,545	223,545
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(38,894)	416,218	(373,691)		2,029	10,222	10,222

Estimated Working Capital 6/30/19

(72,785)

Estimated Working Capital 6/30/20

(62,563)



OWOSSO MAIN STREET

BUDGET BREAKDOWN FISCAL YEAR 2019/2020

REVENUE

Tax - (unknown use last year's numbers)	\$42,000.00
TIF - (unknown use last year's numbers)	\$150,000.00
Service Contracts - contract with Executive Director	\$24,580.00
TOTAL	\$216,580.00

EXPENSES

DDA Expenses

Capitol Bowl	\$9,000.00
Downtown Renovation "Sidewalk" Fund	\$80,000.00
Maintenance	\$30,000.00
Contracted Services	\$3,100.00
TOTAL	\$122,100.00

OMS Operating Expenses

Wages (Director & Program Assistant)	\$61,450.00
Operating Supplies	\$2,000.00
Membership + Dues	\$1,000.00
Education/Training	\$2,000.00
TOTAL	\$66,450.00

Owoosso Main Street Work Plan Net Expenses

Promotion	\$8,500.00
Organization	\$2,500.00
Design	\$8,000.00
Economic Restructuring	\$1,500.00
TOTAL	\$20,500.00

TOTAL Expense \$209,050.00

OTHER FUNDS

Capital Outlay	
Streetscape Maintenance	\$10,000.00
TOTAL	\$10,000.00