

2020-2021 AMENDED BUDGET



City Council

Christopher T. Eveleth, Mayor
Susan J. Osika, Mayor Pro-Tem
Loreen F. Bailey
Janae Fear
Jerry Haber
Daniel Law
Nicholas Pidek

May 5, 2020 City Council Meeting - Introduced
June 1, 2020 - Adopted

City Budget Amendment

Motion by Mayor Pro-Tem Osika to adopt Amendment No. 1 to the 2020-2021 Budget as follows:

CITY OF OWOSSO BUDGET AMENDMENTS

Quarter Ending 9/30/20

FY2020-21

	<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT BUDGET</u>	<u>REQUESTED INCREASE (DECREASE)</u>	<u>AMENDED BUDGET</u>
	<u>General Fund</u>	<u>To reflect spending, collections and labor changes</u>			
		General Fund			
1	101-300-702.100	Police Salaries	1,226,480	17,000	1,243,480
	101-300-702.120	Police Salaries-Magnet	70,287	1,000	71,287
	101-335-702.100	Fire Salaries	1,083,791	18,000	1,101,791
	101-000-528.000	Other Federal Grants	-	36,000	36,000
		Record Hazard Pay-CARES ACT			
2	101-000-695.699	Use of Fund Balance	223,688	(24,746)	198,942
	101-300-702.100	Police Salaries	1,226,480	42,226	1,268,706
	101-335-702.100	Fire Salaries	1,083,791	42,226	1,126,017
	101-000-528.000	Other Federal Grants	36,000	109,198	145,198
		Record CARES ACT Coronavirus Relief Local Gov't Grants Funds -- rcvd 8/31/20			
3	101-756-974.000	Contractual Services Parks	18,000	30,955	48,955
	101-000-695.699	Use of Fund Balance	198,942	30,955	229,897
		To move splash pad conversion to Genl Fd and record actual expenditures			
		Other Funds			
4	208-756-831.000	Building Maintenance	76,815	(9,000)	67,815
		To move splash pad conversion to Genl Fd			

Motion supported by Councilmember Pidek.

Roll Call Vote.

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

NAYS: None.

ABSENT: Councilmember Bailey.

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 October 19, 2020.


Amy K. Kirkland, City Clerk



City Budget Amendment

Motion by Councilmember Pidek to adopt Amendment No. 2 to the 2020-2021 Budget as follows:

**CITY OF OWOSSO BUDGET AMENDMENTS
Period Ending 12/31/20**

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	REQUESTED INCREASE (DECREASE)	AMENDED BUDGET
	<u>General Fund</u>				
<u>1</u>	101-000-528.000	Other Federal Grants	145,198	319,173	464,371
	101-000-695.699	Use of Fund Balance	222,942	(319,173)	(96,231)
		Update Coronavirus Grants			
<u>2</u>	101-000-695.699	Use of Fund Balance	(96,231)	(209,607)	(305,838)
	101-000-539.575	Revenue Sharing	456,107	289,607	1,745,714
	101-000-664.664	Interest Income Revenue	85,000	(80,000)	5,000
	-	Update Revenue Sharing and Interest Revenue			
	-				
<u>3</u>	101-756-728.000	Park Supplies	2,000	2,083	4,083
	101-000-671.675	Donations	-	2,083	2,083
		Record Bench Donation and Purchase of Bench			
<u>4</u>	101-441-831.100	Storm Sewer Maintenance	37,500	36,100	73,600
	101-000-695.699	Use of Fund Balance	(305,838)	36,100	(269,738)
		To Pay off Owosso Drain Assessment-Storm Drains			
<u>5</u>	101-209-818.000	Assessing Contractual	8,000	5,000	13,000
	101-000-695.699	Use of Fund Balance	(269,738)	5,000	(264,738)
		To Record Appraisal Services			
	<u>Other Funds</u>				
<u>6</u>	208-756-974.000	Parks System Improvements	30,000	30,000	60,000
	208-000-695.699	Use of Fund Balance	-	30,000	30,000
		Record Activity in Parks Millage Fund			
<u>7</u>	277-901-965.000	Capital Outlay	-	17,093	17,093
	277-000-539.529	Grant Revenue	-	17,093	17,093
		Record Brownfield Activity			

Motion supported by Councilmember Fear.

Roll Call Vote.

AYES: Councilmember Haber, Mayor Pro-Tem Osika, Councilmembers Teich, Fear, Pidek, Law, 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 October 19, 2020.


Amy K. Kirkland, City Clerk



City Budget Amendment

Motion by Mayor Pro-Tem Osika to adopt Amendment No. 3 to the 2020-2021 Budget as follows:

**CITY OF OWOSSO BUDGET AMENDMENTS
Quarter Ending 3/31/21 To be Approved 4/5/21**

REVISED

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	REQUESTED INCREASE (DECREASE)	AMENDED BUDGET	
To reflect spending, collections and labor changes					
General Fund			Expenditure (Revenue)		
1	101-000-401.403	Property Taxes	(3,485,000)	(95,000)	(3,580,000)
	101-171-716.100	City Manager Health Ins	25,416	4,500	29,916
	101-226-702.000	Human Resources Salaries	131,813	23,427	155,240
	101-226-716.100	Human Resources Health Ins	8,214	7,200	15,414
	101-215-706.000	Clerk Elections	42,000	15,450	57,450
	101-966-999-400	Transfer to Capital Improvement Fund	68,143	34,950	103,093
To adjust expectation of Property Tax Revenue and various personnel cost adjustments.					
To Record approval of fire equipment purchase per Council meeting 3-15-21					
Other Funds					
2	202-000-501.506	Grant-Federal Major Streets	-	75,000	75,000
	202-451-818.000	Contractual Services-Streets	1,462,386	75,000	1,537,386
To record 20% of Gould St grant and associated expenditures in Street Funds					
	202-000-539.569	Gas & Weight Tax-Major Streets	(1,155,529)	(128,400)	(1,283,929)
	202-000-695.699	Appropriation of Fund Balance	(697,331)	83,461	(613,870)
	202-482-999.101	Contribution-General Fund	115,553	12,839	128,392
	202-485-999.203	Transfer to Major Streets	288,882	32,100	320,92
	203-000-695.202	Major Street Transfer	(288,882)	(32,100)	(320,982)
	203-000-539.569	Gas & Weight Tax-Major Streets	(423,900)	(47,100)	(471,000)
	203-000-695.699	Appropriation of Fund Balance	(223,175)	(148,214)	(371,389)
	203-482-999.101	Contribution-General Fund	38,151	4,239	42,390
	203-451-818.000	Contractual Services	787,367	223,175	1,010,542
Update ACT 51-reinstate 10% reduction and adjust expenditures for activity in Street Funds					
3	208-000-401.403	General Property Tax Revenue	(139,042)	10,435	(128,607)
	208-000-539.573	Local Community Stabilization	-	(2,245)	(2,245)
	208-000-695.699	Appropriation of Fund Balance	(30,000)	(8,190)	(38,190)
	298-000-401.403	General Property Tax Revenue	(19,042)	10,345	(8,697)
	298-000-539.573	Local Community Stabilization	-	(2,245)	(2,245)
	298-000-695.699	Appropriation of Fund Balance	0	(8,190)	(8,190)
To adjust expectation of Property Tax Revenue and PPT Reimbursement Program in Millage Funds					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET	REQUESTED INCREASE (DECREASE)	AMENDED BUDGET
To reflect spending, collections and labor changes				
4	248-965-995.000	Other Financing Uses	-	15,178
	248-000-695.699	Appropriation of Fund Balance	-	(15,178)
	To Finalize Façade Fund-Paid out balances			
5	277-000-539.529	State Sources	(17,093)	(222,907)
	277-901-965.000	Capital Contribution-Private	17,093	222,907
	To Record Total Amount of J&H Oil State Grant and associated activity.			
6	283-000-401.407	Revenue-TIAL	(23,600)	(4,241)
	283-905-980.991	Debt Service	21,703	4,241
	292-000-401.407	Revenue-Woodard Loft	(112,160)	(8,154)
	292-964-969.000	Developer Reimbursement	111,160	8,154
	Adjust Brownfields Tax Captures to Actual			
7	297-000-671.675	Donations-Private	(15,000)	12,941
	297-797-702.400	Wages Temporary-Historical	12,941	(12,941)
	Correct duplication in wage budget and adjust revenue account			
8	401-000-699.101	Transfer in from General Fund	(68,143)	(34,950)
	401-000-980.000	Equipment	-	47,984
	401-000-695.699	Appropriation of Fund Balance	-	(13,034)
	Transfer of funds for Fire Equipment approved 3-15-21 and purchase of high speed scanning unit approved in prior year			

Motion supported by Councilmember Law.

Roll Call Vote.

AYES: Mayor Pro-Tem Osika, Councilmembers Teich, Law, Fear, Pidek, Haber, 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 5, 2021.


Amy K. Kirkland, City Clerk



City Budget Amendment

City Manager Nathan R. Henne indicated that the amendment covers the DPW COVID payment and makes a clerical correction to the Parks & Recreation millage fund.

Motion by Mayor Pro-Tem Osika to adopt Amendment No. 4 to the 2020-2021 Budget as follows:

**CITY OF OWOSSO BUDGET AMENDMENTS
Quarter Ending 3/31/21 To be Approved 4/19/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	CURRENT BUDGET			AMENDED BUDGET
	To reflect spending, collections and labor changes				
		Budget Balance Prior to Recommended Adjustment	Expenditure Adjustment Requested	Revenue Adjustment Requested	Budget Balance After Recommended Adjustment
	General Fund				
General Fund					
1 101-265-702.200	Building and Grounds Wages	44,047	1,000		45,047
101-265-715.000	Building and Grounds Social Security	3,454	77		3,531
101-441-702.200	Public Service Wages	52,259	8,000		60,259
101-441-715.000	Public Service Social Security	40,106	612		40,718
101-441-718.200	Public Service Defined Contribution	11,767	240		12,007
101-000-439.000	Marijuana Tax Distribution	-		34,493	34,493
101-966-999.590	Transfer to Sewer Collection Fund	-	2,233		2,233
101-966-999.591	Transfer to Water Fund	-	13,399		13,399
101-966-999.599	Transfer to Waste Water Treatment Fund	-	6,699		6,699
101-966-999.661	Transfer to Fleet Fund	-	2,233		2,233
Sewer Collection Fund					
590-549-702.200	Sewer Collection Wages	24,774	2,000		26,774
590-549-715.000	Sewer Collection Social Security	6,776	153		6,929
590-549-718.200	Sewer Collection Defined Contribution	1,503	80		1,583
590-000-695.101	Transfer in from General Fund	-		2,233	2,233
Water Fund					
591-552-702.200	Water Fund Wages	147,959	5,000		
591-552-715.000	Water Fund Social Security	17,439	383		
591-552-718.200	Water Fund Defined Contribution	5,096	200		
591-553-702.200	Water Fund Wages	258,204	7,000		
591-553-715.000	Water Fund Social Security	29,001	536		
591-553-718.200	Water Fund Defined Contribution	11,204	280		
591-000-695.101	Transfer in from General Fund	-		13,399	13,399
WWTP Fund					
599-548-702.200	Waste Water Treatment Wages	374,409	6,000		380,409
599-548-715.000	Waste Water Treatment Social Security	35,475	459		35,934
599-548-718.200	Waste Water Treatment Defined Benefit	12,105	240		12,345
599-000-695.101	Transfer in from General Fund	-		6,699	6,699

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Budget Balance Prior to Recommended Adjustment	Expenditure Adjustment Requested	Revenue Adjustment Requested	Budget Balance After Recommended Adjustment
Fleet Fund					
661-891-702.200	Fleet Fund Wages	112,104	2,000		
661-891-715.000	Fleet Fund Social Security	4,435	153		
661-891-718.200	Fleet Fund Defined Benefit	-	80		
661-000-695.101	Transfer in from General Fund	-		2,233	2,233
To Record Public Services Employees COVID-19 Hazard Payment.					
Approved giving each AFSCME Public Services Employee a \$1,000 COVID-19 Hazard Payment per Council 04/05/21					
2	208-000-695.699	Parks Appropriation of Fund Balance	38,190	(38,190)	-
Correction to Use of Fund Balance in Parks Millage Fund					

Motion supported by Councilmember Fear.

Roll Call Vote.

AYES: Councilmembers Pidek, Haber, Teich, Law, Mayor Pro-Tem Osika, Councilmember Fear, 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 19, 2021.


Amy K. Kirkland, City Clerk





MEMORANDUM

DATE: May 4, 2020
TO: City Council
FROM: Nathan Henne, City Manager
SUBJECT: FY2020-2021 Draft Recommended Budget

Please find the FY2020-2021 draft recommended budget summary attached. You will find all of the detail information for each department behind the summary budget document. The general fund budget is adopted by department, not line item. All other funds' budgets are adopted by fund.

The budget working capital schedule gives a summary of the FY2020-2021 draft recommended budget.

The Capital Improvement Fund is included in this year's budget. This fund receives a transfer from the General Fund each year to purchase computers, vehicles, equipment and make any building improvements. Prior to FY2018-2019 these purchases were accounted for in each department. By moving all of the capital purchases to one fund it is much easier to get a better picture of what our capital needs are. Furthermore, a common practice is to move a specific amount from the General Fund each year. This way the fund can accumulate monies and save for larger equipment purchases; such as police and fire equipment.

The budget workshop is planned for May 12th. Once the budget is ready for approval, a public hearing will be set for May 18th. The budget resolution will be presented for the council's approval in June.

Executive Summary – FY 2019-20 Budget

The coronavirus (COVID-19) situation has presented the City of Owosso with significant challenges in the preparation of its budget. These challenges include unknown factors such as when the economy will return to normal, when the City's workforce will return to normal work schedules and when City events will return to a normal schedule. Where the effects of the coronavirus situation are clearly known, those effects have been incorporated into this budget. However, most effects are not clearly known at this time and will only become apparent as future events unfold. Therefore, this budget should be considered with those future events in mind. As the 2020-21 fiscal year unfolds, this budget may need to be amended to incorporate those unknown future events.

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.

The Fiscal Year 2020-21 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, 2019, indicates that the City of Owosso's retirement system has funded approximately \$29.9 million of its \$34.8 million accrued pension liability – or 83%. During calendar year 2019, \$738,565 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 2020-21 to an annual required employer contribution of \$908,016. Just over the last 2 years, the annual contribution has increased 50%! Beginning July 1, 2020, 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%

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 2019 MERS actuarial report has not been submitted to the city. The 2018 MERS report, which covers all contributions and distributions through December 31, 2018, indicates that the City of Owosso's MERS-represented POLC Command retirement

system has funded approximately \$3.23 million of its \$5.21 million accrued pension liability – or 62%. During calendar year 2018 \$166,920 in annual required employer contributions were made. That is expected to increase 13% for FY 2020-21 to an annual employer contribution of \$188,652. Active POLC Command employees contribute 10% of their wages to their retirement plan.

Future Pension Funding Challenges

The City will be completing the transfer of all retirement assets and administration from the City of Owosso Employee Retirement System (COERS) to the Michigan Employee Retirement System (MERS). This has decreased the cost of administration of the retirement system by \$70,000. Furthermore, the transfer to MERS will redirect 900 city staff hours from managing COERS to basic services that have more of a direct positive impact for City residents.

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 or a defined benefit retirement plan depending on membership in city labor unions. 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.

Since 2010, the city’s annual contribution to the COERS system alone has ballooned by 276%. This means that every year, the contribution increases by over 27% - far outpacing increases in revenue and the national consumer price index. Very soon the city may have to make some very difficult decisions to balance spending for basic services and continuing to provide the retirement benefits at the same level as we do today.

Capital Improvements and Purchases

This will be the second 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 2020. 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 20-21 the city will be funding:

- General Fund: \$68,143 worth of improvements and capital purchases
 - \$56,143 for replacement of one police cruiser
 - \$12,000 for replacement of city computers
- Major Street Fund \$242,000
 - \$100,000 for chip seal program
 - \$40,000 for finishing street patch work from FY 19-20
 - \$60,000 for sidewalk rehab for construction projects
 - \$12,000 Gould St bridge concrete repair
 - \$30,000 for tree removal and trimming

- Major Street Projects \$1,462,386 for Gould, Cedar, and North Street projects
- Local Streets Fund \$240,000
 - \$100,000 for Osburn Lakes chip seal program
 - \$60,000 for sidewalk rehab and for construction projects
 - \$40,000 for street patching
 - \$40,000 for Gute Drain project
- Local Street Projects \$787,367 for Clark Street project
- Parks Millage Fund \$106,815
 - \$750 for Oakwood Bridge select plank replacement
 - \$2,000 for 10 replacement grills
 - \$9,000 for conversion of splash pad from recirculation to pump-and-dump system
 - \$4,250 for 10 replacement picnic tables
 - \$1,815 for 10 replacement trash cans
 - \$9,000 for repair to Mitchell Amphitheater concrete deck
 - \$50,000 for Holman Pool building project grant match
 - \$10,000 for Bennet Field parking lot expansion
 - \$20,000 for drainage improvements at Bennet Field
- Historic Millage Fund \$25,000 for Gould House roof replacement
- Sewer Fund: \$72,700
 - \$40,000 for lift stations(s) mobile generator
 - \$30,000 for N Chipman St interceptor cleaning
 - \$2,000 for Vactor truck hose extension
 - \$700 for sewer camera replacement parts
- Sewer SRF Projects \$1,340,000 in sewer slip lining and manhole rehab (debt funded)
- Water Fund: \$280,550
 - \$15,000 for fire hydrant painting
 - \$90,550 Aclara Customer Service Portal
 - \$175,000 for EGLE lead service line replacements
- Water DWRF Projects \$2,235,200 in water main replacement (debt)
- Drinking Water Plant: \$130,500
 - 9,500 for cleaning of underground storage tanks at WTP
 - \$75,000 for well rehab at WTP and Palmer St
 - \$26,000 for variable frequency drive replacement for WTP hi-service pumps
 - \$20,000 for replacement plant electrical service transfer switch
- WTP DWRF Projects \$984,800 for replacement of backwash pumps and water main (debt)
- Waste Water Plant: \$156,000
 - \$20,000 for screw pump building roof replacement
 - \$15,000 for replacing 2 scum well blowers
 - \$5,000 for replacing 25 yr old influent sampler

- \$5,000 for replacement of bisulfide tank
 - \$10,000 for confined space entry equipment
 - \$6,000 for replacement of sludge truck dump box
 - \$20,000 for pump and motor repair/replacement
 - \$9,000 for scheduled rehab of centrifuge gear box
 - \$6,000 for rehab of 5 variable frequency drive controllers
 - \$60,000 for pipe hangar project
- WWTP SRF Projects \$2,660,000 for headworks rehabilitation (debt)
- Fleet Fund: \$485,934
 - \$40,000 for a valve turning machine for valve exercising program
 - \$13,000 for 14' snow pusher
 - \$17,000 for hook lift body
 - \$24,917 for front deck lawn tractor
 - \$12,600 for a pavement saw
 - \$126,000 for a sign truck
 - \$100,750 for a 5-yard dump truck
 - \$151,667 for a 10-yard dump truck

Street Projects

This year the city will be continuing its aggressive street reconstruction program with \$2.25 million in street projects. This includes North, Clark, Cedar and Gould Streets. This is being funded through a combination of street bond sales, special assessments, Federal grants, and Act 51 receipts.

Because of COVID-9's impact on travel and the volatility of oil prices in the 1st and 2nd quarter of 2020, the city is budgeting a 10% decrease in ACT 51 revenue. However, it is possible that the state will revise projections to reflect even less during the next revenue estimating conference in a few months.

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. With the 2016 streets bond, 2018 water meter replacement program, and now the DWRP and SRF state revolving loan programs, long term debt has increased to \$24.3 million for FY 20-21. 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

In 2020, the city added an Assistant to the City Manager position to assist in the administration of the parks system, communications and social media efforts, and to serve as another member of the City's

administrative leadership team. Also in 2020, the City moved the Historical Commission Director to a contractual position at the request of the OHC Board. This position is still part of the administrative leadership team but – like the DDA/Mainstreet Director – reports to the OHC Board directly rather than the City Manager. Finally, the position of Assistant City Manager was eliminated whereby planning and zoning administrative responsibilities are now addressed by a private contractor – CIB Planning of Fenton, MI. No new positions are planned for FY 2020-21. Total FTE for the City stands at 96.

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 2020 are as follows:

- Single: \$6,818.87/year
- 2-person: \$14,260.37/year
- Family: \$18,596.96/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 20-21 (including costs for employees not taking the city’s plan) will be \$1,117,865 (\$749,812 of that cost is allocated to the General Fund). This is a 3.7% increase from FY 19-20. In the last 6 years, the cost of health insurance has risen 40.1% - and average of 6.8% per year.

Projected Unrestricted General Fund Balance at 6.30.2021

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 \$1,957,918 – or 25% of total General Fund appropriations for FY 20-21. 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. 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. This will only be more difficult with the expected drop in revenue due to the economic effects of COVID 19.

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 2020-2021 budget is respectfully submitted.

A handwritten signature in black ink, appearing to read "Nathaniel R. Henne", enclosed in a thin black rectangular border.

Nathaniel R. Henne – City Manager

	DRAFT	ACTUAL	ESTIMATED			ESTIMATED FY21	ESTIMATED	ESTIMATED
		WORKING	WORKING	FY20-21 RECOMMENDED		BUDGET SURPLUS	WORKING	COMMITTED
FUND	Owosso FY21	CAPITAL	CAPITAL	REVENUES	EXPENDITURES	(DEFICIT/CASH	CAPITAL (less	UNSPENDABLE OR
#	FUND DESCRIPTION	6/30/2019	6/30/2020	FY 2021	FY 2021	RESERVES)	Committed or Assigned)	ASSIGNED at 6/30/20
							6/30/2021	(see notes)
101	GENERAL FUND	\$ 5,599,606	\$ 5,481,606	\$ 7,621,809	\$ 7,845,497	\$ (223,688)	1,957,918	\$ 3,300,000
202	MAJOR STREET FUND	1,158,858	1,532,016	1,834,029	2,531,360	(697,331)	834,685	
203	LOCAL STREET FUND	457,779	648,581	1,288,982	1,512,157	(223,175)	425,406	
208	PARKS & RECREATION FUND	-	125,000	139,992	106,815	33,177	158,177	
248	DDA FAÇADE	185,298	14,217	-	-	-	14,217	
273	CDGB REVOLVING FUND	1,273,670	773,670	32,000	1,500	30,500	804,170	
297	HISTORICAL FUND	55,266	46,612	74,050	82,554	(8,504)	38,108	
298	HISTORICAL SITES FUND	-	-	139,992	125,000	14,992	14,992	
2xx	BROWNFIELD FUNDS	53,644	63,866	432,356	437,096	(4,740)	59,126	
3xx	GENERAL OBLIGATION DEBT FUNDS	798	798	972,851	972,851	-	798	
401	CAPITAL PROJECT FUND	66,739	186,739	68,143	68,143	-	186,739	
411	STREET CAPITAL PROJECT FUND	5,086,870	2,154,160	10,000	1,000,000	(990,000)	1,164,160	
494	DDA CONSTRUCTION FUND	35,992	35,992	10,250	10,000	250	36,242	
588	SATA FUND	58,619	58,619	76,000	76,000	-	58,619	
590	SEWER FUND	2,532,796	1,640,311	3,352,244	3,643,521	(291,277)	1,349,034	
591	WATER FUND **	480,208	1,189,570	6,907,249	6,703,732	203,517	1,393,087	
599	WWTP FUND	557,550	457,550	4,646,000	4,555,427	90,573	548,123	
661	FLEET MAINTENANCE FUND	2,086,887	1,636,471	720,000	824,919	(104,919)	1,531,552	
	TOTALS	19,690,580	16,045,778	28,325,947	30,496,572	(2,170,625)	10,575,153	3,300,000
	Notes:							
	Working Capital is current assets less current liabilities							

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
101-000-401.403	GENERAL PROPERTY TAX	3,215,673	3,253,365	3,344,718	3,417,333	3,268,262	3,485,000	3,485,000
	ACTUAL FY20 \$3,268,262+COUNTY PO 181,714 + 1% INCREASE							
101-000-401.424	TRAILER PARK TAXES	789	781	902	800	558	900	900
101-000-401.430	INDUSTRIAL/COMMERCIAL FACILITIES	23,627	23,925	30,194	30,000	26,967	30,000	30,000
101-000-401.431	OBSOLETE PROPERTY REHAB TAXES(OPR)	308	234		250		250	250
101-000-401.432	NEIGHBORHOOD ENTERPRISE ZONE REHA	447	572	179	450	209	450	450
101-000-401.443	ADMINISTRATION FEES	70,231	71,666	90,001	85,000	84,623	90,000	90,000
101-000-401.445	INTEREST & PENALTIES ON TAXES	19,851	20,255	27,943	20,000	14,481	22,500	22,500
101-000-450.452	PERMITS-BUILDING	191,420	130,748	109,936	90,741	147,472	144,000	144,000
	3 YR AVE FY17 18 19 TO PROJECT FY21-SEE ATTACHMENT							
101-000-450.453	LIQUOR LICENSES	10,091	10,253	10,841	10,000	10,584	10,000	10,000
101-000-450.454	PERMITS-ELECTRICAL	34,978	42,185	29,954	27,525	26,098	35,000	35,000
101-000-450.455	PERMITS-PLUMBING & MECHANICAL	76,899	51,340	33,285	30,000	47,470	54,000	54,000
101-000-450.460	MISCELLANEOUS LICENSES	11,453	17,380	34,483	10,000	577	1,000	1,000
101-000-450.470	MARIJUANA LICENCE FEE			285,000	30,000	30,000	20,000	20,000
	4 ESTABLISHMENTS AT \$5K ANNUAL FEE							
101-000-450.477	PERMITS-HANDGUNS	675	290	750	500	290	500	500
101-000-450.478	DOG LICENSES	63	111	81	60	45	80	80
101-000-501.505	FEDERAL GRANT - DEPT OF JUSTICE		325		1,950	1,950		
101-000-539.529	STATE SOURCES		30,000		4,640	4,640		
101-000-539.568	GRANT-RECREATION	2,930		45,000				
101-000-539.573	LOCAL COMMUNITY STABILIZATION SHA	122,917	51,560	82,663	74,990	75,048	65,000	65,000
101-000-539.575	REVENUE SHARING-CONSTITUTIONAL	1,890,436	1,667,600	1,724,800	1,791,523	920,023	1,820,130	1,456,104
	SEE ATTACHMENT STATE PROJ AS OF FEB 2020 (RECOMMENDED REDUCED 20%)							
101-000-600.625	VACANT PROPERTY REGISTRATION/INSP	5,000	3,300	1,900	2,000	1,600	2,000	2,000
101-000-600.626	CHARGE FOR SERVICES RENDERED	62,723	54,555	57,431	60,000	37,983	60,000	60,000
	SCHOOL RESOURCE OFFICERS REIMBURSEMENT AND OTHER MISC SERVICES							
101-000-600.627	DUPLICATING SERVICES	1,433	1,068	2,171	500	1,131	1,000	1,000
101-000-600.628	RENTAL REGISTRATION	550	775	40,850	500	2,125	1,500	1,500
101-000-600.629	AMBULANCE CHARGES	37,875	355,802	239,666	200,000	253,059	212,000	212,000
	AVERAGE OF LAST 3 FINAL YEARS - FY17,FY18,FY19							
101-000-600.630	AMBULANCE MILEAGE CHARGES	410,955	318,461	211,641	400,000	217,717	314,000	314,000
	AVERAGE OF LAST 3 FINAL YEARS - FY17,FY18,FY19							
101-000-600.631	AMBULANCE/ ADVANCED LIFE SUPPORT	575,880	533,570	416,222	500,000	386,729	509,000	509,000
	AVERAGE OF LAST 3 FINAL YEARS - FY17,FY18,FY19							
101-000-600.633	FIRE SERVICES	5,000	4,500	2,500	2,000	500	4,000	4,000
	AVERAGE OF LAST 3 FINAL YEARS - FY17,FY18,FY19							
101-000-600.642	CHARGE FOR SERVICES - SALES	6,657	2,332	6,811	4,000	1,715	4,000	4,000
101-000-600.647	CABLE TELEVISION FRANCHISE FEES	145,558	113,626	111,737	115,000	50,939	115,000	115,000
101-000-600.651	RECREATION	430						
101-000-655.655	PARKING VIOLATIONS	13,709	4,588	30,162	20,000	11,077	12,000	12,000
101-000-655.659	PARKING LEASE INCOME	17,380	2,445	700		1,875	2,500	2,500
101-000-655.660	ORDINANCE FINES & COSTS	21,397	16,054	15,844	14,000	9,764	15,000	15,000
101-000-662.000	DRUG FORFEITURES-ADJUDICATED	677		1,489				
101-000-664.664	INTEREST INCOME	25,370	23,003	155,789	75,000	84,369	85,000	85,000
101-000-664.665	INTEREST INCOME-RESTRICTED ASSETS	6						
101-000-664.668	RENTAL INCOME	920	2,830	5,270	2,500	1,500	2,500	2,500
101-000-671.673	SALE OF FIXED ASSETS	80,695	4,209	18,940		5,820		
101-000-671.675	DONATIONS-PRIVATE	34,867	48,828	170				
101-000-671.676	DONATIONS-PUBLIC SAFETY	5,000	15	2,766				
101-000-671.687	INSURANCE REFUNDS	75,000	135,570	87,416	124,756	125,756	125,000	125,000
	MRRMA ANNUAL DISTRIBUTION OF NET ASSETS							
101-000-671.692	RECOVERY OF BAD DEBTS	7,032	2,189	4,502				

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
101-000-671.694	MISCELLANEOUS	19,168	63,540	63,018	20,000	23,595	20,000	20,000
101-000-695.400	TRANSFER FROM CIF	844,628						
101-000-695.411	TRANSFER FROM STREET PROGRAM	14,000						
101-000-695.672	SPECIAL ASSESSMENT			83,643			25,000	25,000
	FOOTNOTE AMOUNTS:						25,000	
	2017 STREET SPECIAL ASSESSMENTS WERE SOLD TO GENL FUND IN FY18							
101-000-695.676	WASTEWATER UTIL. ADMIN REIMB	204,350	200,177	191,667	200,177	158,210	200,000	200,000
101-000-695.677	CITY UTILITIES ADMIN REIMB	365,900	365,892	320,000	320,000	240,000	320,000	320,000
101-000-695.678	DDA/OBRA REIMBURSEMENT	4,289	5,314	5,314			5,300	5,300
	ANNUAL BROWNFIELD ADMINISTRATION FEES							
101-000-695.695	ACT 51 ADMIN REIMBURSEMENT	131,011	149,327	159,486	167,300	101,276	172,225	172,225
101-000-695.699	APPROPRIATION OF FUND BALANCE				118,000			
Totals for dept 000 - REVENUE		8,790,248	7,784,560	8,087,835	7,971,495	6,376,037	7,985,835	7,621,809
TOTAL ESTIMATED REVENUES		8,790,248	7,784,560	8,087,835	7,971,495	6,376,037	7,985,835	7,621,809
APPROPRIATIONS								
Dept 101 - CITY COUNCIL								
101-101-704.000	BOARDS & COMMISSIONS	2,130	2,324	2,050	2,300	1,110	2,300	2,300
101-101-728.000	OPERATING SUPPLIES	670	456	155	1,000	280	1,000	1,000
101-101-860.000	EDUCATION & TRAINING	520	612	3,783	2,000	1,590	2,000	2,000
Totals for dept 101 - CITY COUNCIL		3,320	3,392	5,988	5,300	2,980	5,300	5,300
Dept 171 - CITY MANAGER								
101-171-702.100	SALARIES	99,595	113,783	100,731	122,993	87,210	159,446	159,446
101-171-702.800	ACCRUED SICK LEAVE		1,514					
101-171-715.000	SOCIAL SECURITY (FICA)	7,851	8,987	7,712	9,010	6,680	12,152	12,152
101-171-716.100	HEALTH INSURANCE	3,132	4,324	6,573	6,692	6,460	25,416	25,416
101-171-716.200	DENTAL INSURANCE	488	469	249	248	249	1,046	1,046
101-171-716.300	OPTICAL INSURANCE		7	30	30	23	32	32
101-171-716.400	LIFE INSURANCE	297	322	668	594	506	958	958
101-171-716.500	DISABILITY INSURANCE	1,065	1,140	900	1,080	870	1,440	1,440
101-171-717.000	UNEMPLOYMENT INSURANCE	18	81	41	20		40	40
101-171-718.200	DEFINED CONTRIBUTION	14,939	17,697	15,110	16,842	12,320	18,878	18,878
101-171-719.000	WORKERS' COMPENSATION	264	236	236	279	304	670	670
101-171-728.000	OPERATING SUPPLIES	53	2,055	99	1,500	2,086	1,500	500
101-171-818.000	CONTRACTUAL SERVICES				100		100	
101-171-858.000	MEMBERSHIPS & DUES	954	869	1,027	1,000	1,152	1,500	2,500
101-171-860.000	EDUCATION & TRAINING	2,689	1,895	4,059	4,000	1,528	5,500	3,000
Totals for dept 171 - CITY MANAGER		131,345	153,379	137,435	164,388	119,388	228,678	226,078
Dept 201 - FINANCE								
101-201-702.100	SALARIES	69,451	171,871	173,327	174,802	132,021	172,105	172,105
101-201-702.800	ACCRUED SICK LEAVE			628				
101-201-715.000	SOCIAL SECURITY (FICA)	5,181	13,093	12,937	13,700	9,944	13,529	13,529
101-201-716.100	HEALTH INSURANCE	13,668	27,804	31,471	35,762	19,432	33,170	33,170
101-201-716.200	DENTAL INSURANCE	609	1,404	1,523	1,680	1,197	1,763	1,763
101-201-716.300	OPTICAL INSURANCE	77	179	208	232	171	242	242
101-201-716.400	LIFE INSURANCE	394	1,170	1,029	1,144	844	1,129	1,129
101-201-716.500	DISABILITY INSURANCE	721	2,059	1,691	2,114	1,479	1,908	1,908
101-201-717.000	UNEMPLOYMENT INSURANCE	54	162	169	58	37	175	175
101-201-718.000	RETIREMENT	13,057	21,880	24,227	29,568	23,283		
101-201-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR						35,470	35,470

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
APPROPRIATIONS								
Dept 201 - FINANCE								
101-201-718.200	DEFINED CONTRIBUTION	38	2,051	4,812	5,750	3,919	5,286	5,286
101-201-719.000	WORKERS' COMPENSATION	260	392	494	534	512	575	575
101-201-728.000	OPERATING SUPPLIES	5,077	1,899	1,510	1,700	557	1,700	1,700
101-201-818.000	CONTRACTUAL SERVICES	41,688	2,267	2,315	3,036	3,241	3,405	3,405
FOOTNOTE AMOUNTS:							3,405	
BS&A ANNUAL FEE: FINANCIALS & INVENTORY + 5%								
101-201-858.000	MEMBERSHIPS & DUES		665	170	640	315	390	390
	2 MGFOA & MMTA							
101-201-860.000	EDUCATION & TRAINING	615	2,116	1,997	2,700	839	2,500	2,500
Totals for dept 201 - FINANCE		150,890	249,012	258,508	273,420	197,791	273,347	273,347
Dept 209 - ASSESSING								
101-209-702.100	SALARIES	69,464	77,881	66,248	102,518	72,173	100,091	100,091
101-209-702.800	ACCRUED SICK LEAVE		3,478					
101-209-704.000	BOARDS & COMMISSIONS	1,200	900	1,000	1,250	1,000	1,250	1,250
101-209-715.000	SOCIAL SECURITY (FICA)	5,601	6,506	5,425	8,239	5,526	8,334	8,334
101-209-716.100	HEALTH INSURANCE	3,132	3,068	4,597	10,199	10,516	23,461	23,461
101-209-716.200	DENTAL INSURANCE	488	404	31	244	436	785	785
101-209-716.300	OPTICAL INSURANCE	112	93	4	270	65	116	116
101-209-716.400	LIFE INSURANCE	519	533	483	946	490	657	657
101-209-716.500	DISABILITY INSURANCE	815	800	685	1,548	843	1,098	1,098
101-209-717.000	UNEMPLOYMENT INSURANCE	18	81	41	27	41	45	45
101-209-718.000	RETIREMENT	24,187	36,687					
101-209-718.200	DEFINED CONTRIBUTION		514	2,829	4,078	2,885	3,968	3,968
101-209-719.000	WORKERS' COMPENSATION	400	336	464	490	408	750	750
101-209-728.000	OPERATING SUPPLIES	4,507	4,704	691	406	382	3,000	1,500
FOOTNOTE AMOUNTS:							3,000	
THE INCREASE FROM LAST YEAR IS BECAUSE MARY JO NEEDS A PRINTER & MICROSOFT OFFICE PROFESSIONAL & I WOULD LIKE TO GET A DESK RISER.								
101-209-802.000	ADVERTISING	338	41	79	500	71	400	400
101-209-818.000	CONTRACTUAL SERVICES	2,581	4,097	8,235	8,235	7,790	8,000	8,000
101-209-858.000	MEMBERSHIPS & DUES	260	275	295	295	345	350	350
FOOTNOTE AMOUNTS:							350	
THE INCREASE IS DUE TO MARY JO'S ANNUAL CERTIFICATION FEE.								
101-209-860.000	EDUCATION & TRAINING	315	1,007	837	1,200	1,132	1,500	1,500
FOOTNOTE AMOUNTS:							1,500	
INCREASE DUE TO REQUIRED ANNUAL EDUCATION CREDITS FOR MARY JO & I TO RETAIN OUR CERTIFICATIONS.								
Totals for dept 209 - ASSESSING		113,937	141,405	91,944	140,445	104,103	153,805	152,305
Dept 210 - CITY ATTORNEY								
101-210-801.000	PROFESSIONAL SERVICES: ADMINISTRA	47,072	51,608	48,884	55,000	37,762	55,000	55,000
101-210-801.100	PROFESSIONAL SERVICES:POLICE/COUR	55,827	64,589	62,937	60,000	52,018	65,000	62,917
Totals for dept 210 - CITY ATTORNEY		102,899	116,197	111,821	115,000	89,780	120,000	117,917
Dept 215 - CLERK								
101-215-702.100	SALARIES	107,555	106,731	115,558	122,560	87,608	113,696	113,696
101-215-702.200	WAGES	70		154				
101-215-702.400	WAGES - TEMPORARY				20,000			
101-215-702.800	ACCRUED SICK LEAVE					7,571		
101-215-706.000	ELECTIONS	37,354	11,965	38,053	13,700	10,949	42,000	42,000
2ND LAPTOP FOR EACH ELECTION PRECINCT; 6 UNITS AT \$750/EACH-SEE CAPITAL IMPR FUND							40,000	
FOOTNOTE AMOUNTS:							40,000	

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
APPROPRIATIONS								
Dept 215 - CLERK								
	AUG & NOV 2020 ELECTIONS							
	AUG = 15,000							
	NOV = 25,000							
	FOOTNOTE AMOUNTS:						2,000	
	QVF ADMIN & MISC ELECTION SUPPLIES							
	INCLUDES MASTER CARDS, ID CARDS, POTENTIAL SIGNAGE, SUPPLIES FOR 2ND AVCB							
	GL # FOOTNOTE TOTAL:						42,000	
101-215-715.000	SOCIAL SECURITY (FICA)	7,951	7,863	8,665	9,347	7,167	8,698	8,698
101-215-716.000	FRINGES	2,478		121				
101-215-716.100	HEALTH INSURANCE	18,477	19,338	20,204	25,530	15,911	34,717	34,717
101-215-716.200	DENTAL INSURANCE	744	742	743	1,135	628	1,323	1,323
101-215-716.300	OPTICAL INSURANCE	90	90	94	158	93	186	186
101-215-716.400	LIFE INSURANCE	640	680	692	697	519	713	713
101-215-716.500	DISABILITY INSURANCE	1,194	1,295	1,320	1,342	901	1,189	1,189
101-215-717.000	UNEMPLOYMENT INSURANCE	36	81	83	38	19	90	90
101-215-718.000	RETIREMENT	35,818	58,662	67,187	69,622	52,599		
101-215-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR						59,526	59,526
101-215-718.200	DEFINED CONTRIBUTION			102	1,252	701	1,560	1,560
101-215-719.000	WORKERS' COMPENSATION	264	232	236	248	332	300	300
101-215-728.000	OPERATING SUPPLIES	989	3,557	1,748	3,150	1,173	3,800	2,800
	FOOTNOTE AMOUNTS:						2,000	
	MISC OPERATING SUPPLIES							
	FOOTNOTE AMOUNTS:						800	
	MY PRINTER REPLACEMENT							
	FOOTNOTE AMOUNTS:						1,000	
	ISLAND FOR OFFICE							
	INTENT IS TO CREATE A MOVEABLE ISLAND THAT COULD BE USED TO ROUTE VOTER TRAFFIC THROUGH THE CLERK'S OFFICE EFFICIENTLY; THIS WOULD BE USED PRIMARILY AROUND ELECTION TIME.							
	GL # FOOTNOTE TOTAL:						3,800	
101-215-802.000	ADVERTISING	2,872	3,758	3,633	3,600	2,781	3,800	3,800
	FOOTNOTE AMOUNTS:						3,800	
	MINUTES SYNOPSIS, LEGAL NOTICES, ANNUAL NOTICES							
	THIS ITEM IS DIFFICULT TO BUDGET BECAUSE I DO NOT KNOW WHAT ACTIVITIES OTHER DEPARTMENTS INTEND TO DO IN THE NEXT YEAR; ANTICIPATING AN INCREASE IN PRICES (\$/COLUMN INCH) AS THEY HAVE NOT GONE UP IN A NUMBER OF YEARS							
101-215-818.000	CONTRACTUAL SERVICES	1,300	7,953	3,897	4,300	7,424	4,500	4,500
	FOOTNOTE AMOUNTS:						3,200	
	CODIFICATION UPDATES							
	TRY TO GET AWAY WITH ONE PER YEAR							
	FOOTNOTE AMOUNTS:						950	
	MUNICODE - CODE ON THE NET FEE							
	FOOTNOTE AMOUNTS:						350	
	MUNICODE - SUPPORT FEE							
	AGENDA MANAGEMENT SAAS							
	THIS IS APPROXIMATE, ANNUAL FEE WILL BE REQUESTED AS A PART OF BIDDING PROCESS, MAY HOLD OFF ON BIDDING PROCESS UNTIL AFTER NOV 2020							
	ELECTION -SEE CAP ITMPR FUND							
	GL # FOOTNOTE TOTAL:						4,500	
101-215-833.000	EQUIPMENT MAINTENANCE	4,505		3,851	4,000	3,851	4,600	4,600
	FOOTNOTE AMOUNTS:						100	
	MISC - TYPEWRITER/MICROFILM EQUIPMENT							
	FOOTNOTE AMOUNTS:						600	
	ELECTION EQUIPMENT - ANNUAL MAINTENANCE							
	FOOTNOTE AMOUNTS:						3,900	
	LASERFICHE ANNUAL MAINTENANCE/SUPPORT FEE							

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
APPROPRIATIONS								
Dept 215 - CLERK								
GL # FOOTNOTE TOTAL:							4,600	
101-215-858.000	MEMBERSHIPS & DUES	380	380	400	450	420	440	440
	FOOTNOTE AMOUNTS:						280	
	IIMC MEMBERSHIP - CLERK & DEPUTY						120	
	FOOTNOTE AMOUNTS:						40	
	MAMC MEMBERSHIP - CLERK & DEPUTY							
	FOOTNOTE AMOUNTS:							
	SHIAWASSEE COUNTY CLERKS' ASSOCIATION							
GL # FOOTNOTE TOTAL:							440	
101-215-860.000	EDUCATION & TRAINING		21		600	329	600	600
	FOOTNOTE AMOUNTS:						500	
	MAMC CONFERENCE ATTENDANCE						100	
	FOOTNOTE AMOUNTS:							
	STATE REQUIRED TRAINING							
GL # FOOTNOTE TOTAL:							600	
101-215-978.000	EQUIPMENT	4,370	9,606					
	LAPTOPS FOR COUNCIL CHAMBERS							
	\$10,400 SEE CAPITAL IMPR FUND 401							
	LASERFICHE SERVER REPLACEMENT \$7,000	SEE CAPITAL	IMPR FUND 401					
Totals for dept 215 - CLERK		227,087	232,954	266,741	281,729	200,976	281,738	280,738
Dept 226 - HUMAN RESOURCES								
101-226-702.100	SALARIES	124,173	127,254	129,897	131,498	102,425	131,813	131,813
101-226-715.000	SOCIAL SECURITY (FICA)	10,005	10,187	10,434	10,944	7,675	11,410	11,410
101-226-716.100	HEALTH INSURANCE	8,170	8,516	8,763	9,125		8,214	8,214
	THIS DOESN'T SEEM HIGH ENOUGH							
101-226-716.200	DENTAL INSURANCE	1,565	1,558	1,360	1,214	910	1,274	1,274
101-226-716.300	OPTICAL INSURANCE	223	223	223	223	154	233	233
101-226-716.400	LIFE INSURANCE	748	761	804	784	594	792	792
101-226-716.500	DISABILITY INSURANCE	1,463	1,552	1,558	1,558	1,211	1,621	1,621
101-226-717.000	UNEMPLOYMENT INSURANCE	36	81	124	85		150	150
101-226-718.000	RETIREMENT	18,414	32,321	34,565	39,162	29,744		
101-226-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR						43,303	43,303
101-226-718.200	DEFINED CONTRIBUTION		1,225	3,207	3,078	2,356	3,091	3,091
101-226-719.000	WORKERS' COMPENSATION	336	388	296	399	396	450	450
101-226-728.000	OPERATING SUPPLIES	581	2,403	858	300	623	700	700
101-226-802.000	ADVERTISING	1,548	2,445	845	500	854	1,000	
101-226-818.000	CONTRACTUAL SERVICES	28,437	20,276	16,092	15,000	12,399	20,000	20,000
	FOOTNOTE AMOUNTS:						20,000	
	AT THIS TIME, WE MAY BE GOING TO ARBITRATION WITH POLC-PATROL ON 2 GRIEVANCES							
101-226-858.000	MEMBERSHIPS & DUES	440	409	399	630	869	1,000	1,000
101-226-860.000	EDUCATION & TRAINING	963	984	1,189	2,000	1,006	2,000	2,000
Totals for dept 226 - HUMAN RESOURCES		197,102	210,583	210,614	216,500	161,216	227,051	226,051
Dept 253 - TREASURY								
101-253-702.100	SALARIES	115,513	61,308	92,176	95,315	72,802	96,078	96,078
101-253-702.800	ACCRUED SICK LEAVE	10,963						
101-253-715.000	SOCIAL SECURITY (FICA)	9,637	4,608	6,998	7,331	5,541	7,355	7,355
101-253-716.100	HEALTH INSURANCE	19,049	13,527	23,418	23,878	18,604	25,885	25,885
101-253-716.200	DENTAL INSURANCE	736	504	811	815	627	895	895
101-253-716.300	OPTICAL INSURANCE	90	63	105	106	81	116	116
101-253-716.400	LIFE INSURANCE	747	352	641	640	469	624	624

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
APPROPRIATIONS								
Dept 253 - TREASURY								
101-253-716.500	DISABILITY INSURANCE	1,205	696	1,203	1,211	893	1,186	1,186
101-253-717.000	UNEMPLOYMENT INSURANCE	57	117	203	105	41	200	200
101-253-718.000	RETIREMENT	16,689						
101-253-718.200	DEFINED CONTRIBUTION	1,355	2,295	3,685	3,830	2,911	3,800	3,800
101-253-719.000	WORKERS' COMPENSATION	324	176	340	384	500	550	550
101-253-728.000	OPERATING SUPPLIES	1,263	1,832	3,070	2,400	2,208	2,400	2,400
	FOOTNOTE AMOUNTS:						280	
	DEPOSIT SLIPS							
	FOOTNOTE AMOUNTS:						250	
	ENVELOPES							
	FOOTNOTE AMOUNTS:						200	
	CALCULATOR							
	REPLACE SCANNER \$600 MOVED TO CAP IMPR FUND 401							
	GL # FOOTNOTE TOTAL:						730	
101-253-818.000	CONTRACTUAL SERVICES	14,538	10,168	10,328	15,000	5,643	13,500	13,500
	FOOTNOTE AMOUNTS:						1,500	
	BSA SUPPORT							
	FOOTNOTE AMOUNTS:						12,000	
	CENTRON							
	GL # FOOTNOTE TOTAL:						13,500	
101-253-858.000	MEMBERSHIPS & DUES	50	50	50	200	75	200	200
101-253-860.000	EDUCATION & TRAINING	982	953	1,138	2,000	699	2,000	2,000
101-253-862.000	OVER & SHORT	178	140	(32)		(43)		
	Totals for dept 253 - TREASURY	193,376	96,789	144,134	153,215	111,051	154,789	154,789
Dept 258 - INFORMATION & TECHNOLOGY								
101-258-715.000	SOCIAL SECURITY (FICA)	107	(107)					
101-258-728.000	OPERATING SUPPLIES	5,518	2,375	1,171	5,000	5,823	6,650	6,650
	FOOTNOTE AMOUNTS:						6,650	
	SYMANTEC MAINTENANCE - \$2,650, HP CARE PACK (BS&A SERVER) - \$1,400 + OTHER ITEMS							
101-258-818.000	CONTRACTUAL SERVICES	79,183	46,262	76,118	86,695	50,937	87,000	87,000
101-258-833.000	EQUIPMENT MAINTENANCE	1,000	9,216	5,956	10,000	1,222	10,000	10,000
	FOOTNOTE AMOUNTS:						10,000	
	CISCO SMARTNET & UMBRELLA FEE							
	POSSIBLY CLICK FIX ~\$5K SET UP ~\$2K PER YEAR							
	POSSIBLY CITY WIDE PORTAL FOR COMPLAINTS							
101-258-845.000	LEASE	26,257						
101-258-860.000	EDUCATION & TRAINING						3,709	3,709
	FOOTNOTE AMOUNTS:						3,709	
	KNOWBE4 SECURITY AWARENESS TRAINING - FOR ALL EES							
101-258-978.000	EQUIPMENT	17,909	22,677					
	Totals for dept 258 - INFORMATION & TECHNOLOGY	129,974	80,423	83,245	101,695	57,982	107,359	107,359
Dept 265 - BUILDING & GROUNDS								
101-265-702.200	WAGES	26,519	48,139	45,230	41,041	40,358	44,047	44,047
101-265-702.400	WAGES - TEMPORARY		5					
101-265-703.000	OTHER COMPENSATION	5,250	5,272		1,000		1,000	1,000
	INCLUDES LONGEVITY, UNIFORM, MISC PAY							
101-265-715.000	SOCIAL SECURITY (FICA)	2,909	3,248	3,086	3,232	2,527	3,454	3,454
101-265-716.000	FRINGES	(5,462)	9,175	3,336		5,490		
101-265-716.100	HEALTH INSURANCE	5,996	6,232	6,573	6,692	4,957	6,819	6,819
101-265-716.200	DENTAL INSURANCE	488	485	467	466	349	489	489
101-265-716.300	OPTICAL INSURANCE	60	60	60	60	45	63	63

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
APPROPRIATIONS								
Dept 265 - BUILDING & GROUNDS								
101-265-716.400	LIFE INSURANCE	79	79	79	79	89	79	79
101-265-717.000	UNEMPLOYMENT INSURANCE	18	41		21		40	40
101-265-718.000	RETIREMENT	13,239	22,507	24,298	30,326	22,968		
101-265-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR						33,423	33,423
101-265-719.000	WORKERS' COMPENSATION	944	848	1,020	1,071	1,364	1,500	1,500
101-265-728.000	OPERATING SUPPLIES	1,758	3,499	3,135	2,500	2,144	3,000	3,000
101-265-818.000	CONTRACTUAL SERVICES		338	789	1,000	670	10,000	1,000
	FOOTNOTE AMOUNTS:							(9,000)
	WINDOW CLEANING SERVICE.							
	ELECTRICAL SERVICE							
	PLUMBING SERVICE							
	HVAC SERVICE							
	FLOOR MAT SERVICE CITY HALL							
	AMPTHEATOR DECK REPAIR OF CONCRETE. (TO PARKS FD).....							\$9,000.00
101-265-820.100	ELECTRICITY	18,041	18,030	19,358	20,000	12,990	20,000	20,000
101-265-820.200	GAS	3,436	4,073	4,735	5,000	3,290	5,000	5,000
101-265-820.300	TELEPHONE	287	270	274	300	225	300	300
101-265-820.400	WATER & SEWER	2,927	2,791	2,161	3,500	1,497	3,300	3,300
101-265-831.000	BUILDING MAINTENANCE	13,668	19,281	11,879	17,000	3,108	17,000	8,000
	FOOTNOTE AMOUNTS:						8,000	
	NORMAL MAINTENANCE ITEMS,							
	CITY HALL BASEMENT STORAGE ROOM RENOVATIONS. MOISTURE CONTROL, PAINTING, SHELVING, PAINT, SHELVING, DEHUMIDIFIER, VENTILATION, PLUMBING, AND STRUCTURAL SUPPORTS							
101-265-831.200	BLDG MAINTENANCE-BALLFIELDS						2,200	2,200
	FOOTNOTE AMOUNTS:						2,200	
101-265-843.000	EQUIPMENT RENTAL	1,525	5,530	2,699	2,000	1,262	4,000	4,000
	CLEAN-UP OF CITY HALL BASEMENT STORAGE ROOMS PRIOR TO RENOVATION.							
	DPW WILL ASSIST WITH HEAVY EQUIPMENT FOR THE RETAINING WALL RESTORATION PROJECT.							
101-265-975.000	BUILDING IMPROVEMENTS		49,236					
	LIBRARY HVAC (2 EACH) UNITS REPLACEMENT - TO FD 401							
	CITY HALL CARPET FOR IT & FINANCE WING - TO FD 401							
	CITY HALL FRONT STEPS REPAIR - TO FD 401							
	DOWNTOWN DECORATIVE CHAMBER LIGHT & POLE REPLACEMENT - TO FD 401							
	GOULD HOUSE ROOF REPLACE - TO FD 298							
Totals for dept 265 - BUILDING & GROUNDS		91,682	199,139	129,179	135,288	103,333	155,714	137,714
Dept 299 - GENERAL ADMIN								
101-299-719.000	WORKERS' COMPENSATION	141	110	152	210	148	250	250
101-299-728.000	OPERATING SUPPLIES	16,279	19,563	19,023	19,500	11,865	19,500	19,500
	POSTAGE AND MISC SUPPLIES							
101-299-802.000	ADVERTISING	25						
101-299-810.000	INSURANCE & BONDS	132,662	132,552	130,347	132,000	131,043	133,675	133,675
	EST 2% INCREASE MMRMA							
101-299-818.000	CONTRACTUAL SERVICES	6,560	19,661	11,963	43,060	14,233	13,550	13,550
	FOOTNOTE AMOUNTS:						2,400	
	COURIER							
	FOOTNOTE AMOUNTS:						6,000	

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
APPROPRIATIONS								
Dept 299 - GENERAL ADMIN								
	GENL FUND PORTION OF AUDIT						2,000	
	FOOTNOTE AMOUNTS:							
	SATA PAYROLL SERVICES						2,500	
	FOOTNOTE AMOUNTS:							
	MUNETRIX WITH HALF BACK						650	
	FOOTNOTE AMOUNTS:							
	PANIC BUTTON MAINT							
	GL # FOOTNOTE TOTAL:						13,550	
101-299-820.300	TELEPHONE	6,234	6,428	4,210	6,684	3,148	7,000	7,000
101-299-833.000	EQUIPMENT MAINTENANCE	504	391	1,380	500	252	1,500	1,500
	FOOTNOTE AMOUNTS:						380	
	POSTAGE METER RENTAL						1,000	
	FOOTNOTE AMOUNTS:							
	FOLDING MACHINE MAINT							
	GL # FOOTNOTE TOTAL:						1,380	
101-299-850.000	BAD DEBT EXPENSE	113,183	143,136	108,401	90,000	89,141	90,000	90,000
101-299-856.000	MISCELLANEOUS	4,575	8,890	84				
101-299-858.000	MEMBERSHIPS & DUES	38,244	38,296	47,039	47,286	47,176	47,225	47,225
	FOOTNOTE AMOUNTS:						775	
	CHAMBER						40,000	
	FOOTNOTE AMOUNTS:							
	SEDP YEAR 3 OF 5 (SEPT 2017: 7/1/18 THRU 6/30/22)						6,200	
	FOOTNOTE AMOUNTS:							
	MML MEMBERSHIP						250	
	FOOTNOTE AMOUNTS:							
	MIDEAL MEMBERSHIP							
	GL # FOOTNOTE TOTAL:						47,225	
Totals for dept 299 - GENERAL ADMIN		318,407	369,027	322,599	339,240	297,006	312,700	312,700
Dept 300 - POLICE								
101-300-702.100	SALARIES	1,073,383	1,080,659	1,147,834	1,174,040	910,707	1,221,206	1,221,206
101-300-702.120	SALARIES-MAGNET	65,744	66,441	70,046	61,808	54,213	70,287	70,287
101-300-702.200	WAGES	17,361	9,375	8,516	7,950	3,957	7,950	7,950
	PARKING ENFORCEMENT							
101-300-702.210	WAGES - SCHOOL LIAISON					28,445	57,640	57,640
101-300-702.300	OVERTIME	42,007	45,700	50,909	48,500	42,978	55,700	55,700
101-300-702.400	WAGES - TEMPORARY	(1,215)	1,685	2,778	2,061			
101-300-702.600	UNIFORMS	1,450	1,450	1,450	2,300	1,450	1,600	1,600
101-300-702.800	ACCRUED SICK LEAVE	6,009	7,116	10,411	6,576	11,555	11,605	11,605
101-300-703.000	CROSSING GUARDS	46,734	47,857	47,606	48,437	39,634	47,100	47,100
101-300-715.000	SOCIAL SECURITY (FICA)	27,147	27,575	28,564	29,115	24,570	33,417	33,417
101-300-716.000	FRINGES	3,914	46	49				
101-300-716.100	HEALTH INSURANCE	229,502	220,720	218,308	219,066	156,045	235,858	235,858
101-300-716.200	DENTAL INSURANCE	10,796	10,587	10,395	10,651	8,207	11,480	11,480
101-300-716.300	OPTICAL INSURANCE	1,191	1,164	1,229	1,268	999	1,407	1,407
101-300-716.400	LIFE INSURANCE	3,863	3,785	3,820	3,843	2,892	3,849	3,849
101-300-716.500	DISABILITY INSURANCE	4,969	5,371	5,158	5,444	4,449	5,953	5,953
101-300-716.600	PHYSICALS	150	150	314		95		
101-300-717.000	UNEMPLOYMENT INSURANCE	496	1,056	1,155	546	186	1,000	1,000
101-300-718.000	RETIREMENT	85,006	94,208	95,800		(3,180)		
101-300-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR	75,882	131,000	118,796	247,093	195,732	273,912	273,912
	DOES NOT INCLUDE ANY ADDITIONAL CONTRIBUTION ABOVE REQUIRED							
101-300-718.200	DEFINED CONTRIBUTION	2,535	2,332	3,224	3,479	2,793	3,548	3,548

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
APPROPRIATIONS								
Dept 300 - POLICE								
101-300-719.000	WORKERS' COMPENSATION	19,661	20,516	21,242	23,328	26,316	26,842	26,842
	FOOTNOTE AMOUNTS:						27,040	
	FY20 ACTUAL QTRLY PYMTS + 2.75%							
101-300-728.000	OPERATING SUPPLIES	18,106	19,460	16,463	12,000	4,877	15,000	12,000
101-300-741.000	UNIFORMS & CLEANING	9,045	5,805	6,650	6,500	4,269	6,000	6,000
101-300-751.000	GAS & OIL	26,833	28,465	29,231	26,000	18,712	26,000	26,000
	FINANCE ADDED SAME AMOUNT AS FY20 BUDGET							
101-300-804.000	WITNESS JURY FEES	(12)						
101-300-813.000	WRECKER SERVICE	250	90	160	250			
101-300-818.000	CONTRACTUAL SERVICES	58,948	60,482	55,824	62,760	11,867	17,000	17,000
	CHANGE IN SCHOOL OFFICERS (TO PAYROLL ACCT 702.210)							
101-300-820.100	ELECTRICITY	10,423	9,864	9,525	10,000	6,868	10,000	10,000
	FINANCE ENTERED SAME AMOUNT AS FY20 BUDGET							
101-300-820.200	GAS	4,046	4,487	5,088	4,200	3,365	4,200	4,200
	FINANCE ENTERED							
101-300-820.300	TELEPHONE	7,806	7,511	6,467	7,000	4,515	7,000	7,000
	FINANCE ENTERED							
101-300-820.400	WATER & SEWER	2,657	2,978	3,232	2,700	1,656	3,000	3,000
	FINANCE ENTERED							
101-300-820.500	REFUSE	360	378	397	400	383	400	400
	FINANCE ENTERED							
101-300-831.000	BUILDING MAINTENANCE	4,260	1,744	3,516	5,000	2,308	5,000	5,000
101-300-833.000	EQUIPMENT MAINTENANCE	165	520	720	1,000	830	1,000	1,000
101-300-833.400	EQUIP MAINT - MOBILE	23,537	15,353	23,044	25,000	22,552	25,000	22,500
101-300-856.000	MISCELLANEOUS	339	271	1,422	250	327	250	250
101-300-858.000	MEMBERSHIPS & DUES	565	540	680	1,000	615	1,000	1,000
101-300-860.000	EDUCATION & TRAINING	4,680	4,205	3,110	6,000	6,443	6,000	6,000
101-300-976.000	BUILDING ADD & IMPROVEMENTS		8,594					
101-300-978.000	EQUIPMENT	36,498	40,777					
	TWO PATROL VEHICLES AND ONE DETECTIVE CAR \$137,674 SEE CAPITAL IMPR FD 401							
	ADD 3% TO THE ABOVE NUMBER FOR ACCURATE AMOUNT							
Totals for dept 300 - POLICE		1,925,091	1,990,317	2,013,133	2,065,565	1,601,630	2,197,204	2,191,704
Dept 335 - FIRE								
101-335-702.100	SALARIES	974,495	979,146	969,077	1,153,472	903,966	1,082,429	1,082,429
101-335-702.200	WAGES	334	109	51		90		
101-335-702.300	OVERTIME	125,669	129,384	112,673	112,500	70,061	94,000	94,000
	FINANCE ENTERED BASED UPON PRIOR OT							
101-335-702.400	WAGES - TEMPORARY	23						
101-335-702.500	MEAL ALLOWANCE	12,173	13,500	12,750	12,750	13,500	14,400	14,400
101-335-702.600	UNIFORMS	1,200	1,000	900	1,800	2,200	3,600	3,600
101-335-702.800	ACCRUED SICK LEAVE	6,734	4,467	4,718	7,000	3,581	4,955	4,955
101-335-715.000	SOCIAL SECURITY (FICA)	20,668	19,164	19,520	22,466	17,090	25,196	25,196
101-335-716.000	FRINGES	130	85	41		73		
101-335-716.100	HEALTH INSURANCE	231,889	227,145	220,336	256,899	183,625	283,306	283,306
101-335-716.200	DENTAL INSURANCE	7,240	7,073	6,701	6,996	6,224	11,113	11,113
101-335-716.300	OPTICAL INSURANCE	1,170	1,067	1,002	1,053	801	1,249	1,249
101-335-716.400	LIFE INSURANCE	4,520	4,452	4,364	4,358	3,369	4,360	4,360
101-335-716.500	DISABILITY INSURANCE	9,715	7,843	7,714	8,485	5,649	8,115	8,115
101-335-716.600	PHYSICALS	1,659						
101-335-717.000	UNEMPLOYMENT INSURANCE	381	773	810	420	63	800	800
101-335-718.000	RETIREMENT	149,409	173,126	153,515	212,130	166,108		
101-335-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR				8,000	7,040	239,525	239,525

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
APPROPRIATIONS								
Dept 335 - FIRE								
101-335-718.200	DEFINED CONTRIBUTION	2,530	2,303	2,349	2,334	1,856	2,381	2,381
101-335-719.000	WORKERS' COMPENSATION	24,782	25,567	24,271	34,404	34,175	35,115	35,115
FY20 ACTUAL + 2.75%								
101-335-728.000	OPERATING SUPPLIES	18,444	8,622	12,270	9,000	6,181	9,000	9,000
FINANCE ENTERED								
101-335-728.100	SUPPLIES	26,804	24,227	20,358	30,000	17,249	32,500	28,000
101-335-741.000	UNIFORMS & CLEANING	16,512	19,305	18,343	14,000	3,649	22,250	15,000
THREE PAIRS OF TURNOUT GEAR- NORMALLY ORDER 2 SETS								
101-335-751.000	GAS & OIL	21,773	29,558	24,593	27,000	15,585	27,000	27,000
FINANCE ENTERED								
101-335-818.000	CONTRACTUAL SERVICES	70,834	92,895	77,702	85,900	57,796	95,000	85,000
							FOOTNOTE AMOUNTS:	
							ADD ANNUAL ESTIMATE FOR QAAP PER STATE MANDATE	
101-335-820.100	ELECTRICITY	12,114	11,617	11,324	12,200	7,976	12,200	12,200
FINANCE ENTERED								
101-335-820.200	GAS	4,046	4,394	5,088	4,200	3,365	4,200	4,200
FINANCE ENTERED								
101-335-820.300	TELEPHONE	3,470	3,335	3,314	2,500	2,651	3,000	3,000
FINANCE ENTERED								
101-335-820.400	WATER & SEWER	2,657	2,978	3,232	2,700	1,656	3,000	3,000
FINANCE ENTERED								
101-335-820.500	REFUSE	360	378	397	500	383	500	500
FINANCE ENTERED								
101-335-831.000	BUILDING MAINTENANCE	4,382	4,864	6,853	6,000	2,579	6,000	6,000
101-335-833.000	EQUIPMENT MAINTENANCE	3,999	4,804	5,037	5,000	2,004	6,000	6,000
101-335-833.400	EQUIP MAINT - MOBILE	24,853	34,430	54,115	35,000	11,391	45,000	40,000
101-335-860.000	EDUCATION & TRAINING	5,653	23,563	8,408	7,000	5,046	7,500	7,500
101-335-976.000	BUILDING ADD & IMPROVEMENTS		8,594					
BUILDING IMPROVEMENTS-\$7000 SEE CAPITAL IMPROVEMENT FD 401								
101-335-978.000	EQUIPMENT	240,596	11,649					
ADD 3-5 % TO PRICE FOR LUCAS PURCHASE \$17,120 2ND AMBULANCE -SEE CAPITAL IMPROVEMENT FD 401								
Totals for dept 335 - FIRE		2,031,218	1,881,417	1,791,826	2,086,067	1,556,982	2,083,694	2,056,944
Dept 370 - BUILDING AND SAFETY								
101-370-702.100	SALARIES	39,658	35,009	42,036	39,857	30,981	39,714	39,714
101-370-702.200	WAGES	17,080	24,900	25,439	22,665	21,726	36,400	36,400
							FOOTNOTE AMOUNTS:	
							FROM 1 ENFORCEMENT OFFICER 25HR PER WEEK TO 2 ENFORCEMENT OFFICERS 20HR PER WEEK EACH	
101-370-715.000	SOCIAL SECURITY (FICA)	4,351	4,566	5,133	4,771	4,018	5,823	5,823
101-370-716.100	HEALTH INSURANCE	13,318	17,710	16,950	13,772	10,483	17,946	17,946
101-370-716.200	DENTAL INSURANCE	703	773	594	466	353	489	489
101-370-716.300	OPTICAL INSURANCE	81	109	81	60	45	63	63
101-370-716.400	LIFE INSURANCE	176	139	139	127	116	157	157
101-370-716.500	DISABILITY INSURANCE	476	353	434	394	309	396	396
101-370-717.000	UNEMPLOYMENT INSURANCE	47	81	83			90	90
101-370-718.200	DEFINED CONTRIBUTION	1,284	1,232	1,681	1,596	1,239	1,585	1,585
101-370-719.000	WORKERS' COMPENSATION	464	752	256		456	500	500
101-370-728.000	OPERATING SUPPLIES	2,032	1,565	3,537	2,000	1,038	2,000	2,000
101-370-818.000	CONTRACTUAL SERVICES	137,074	127,440	131,931	135,978	95,371	146,300	146,300
							FOOTNOTE AMOUNTS:	
							BUILDING OFFICIAL	
							FOOTNOTE AMOUNTS:	
							300	
ERSI MAINT								

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
APPROPRIATIONS								
Dept 370 - BUILDING AND SAFETY								
	FOOTNOTE AMOUNTS:						1,800	
	BS&A ANNUAL FEES							
	FOOTNOTE AMOUNTS:						12,000	
	INSPECTIONS BUIDING AND PLAN REVIEWS							
	FOOTNOTE AMOUNTS:						24,000	
	PLUMBING ELECTRICAL INSPECTIONS							
	GL # FOOTNOTE TOTAL:						146,300	
101-370-820.300	TELEPHONE	1,021	273	56	100		100	
101-370-858.000	MEMBERSHIPS & DUES	1,032			1,050	163	165	165
101-370-860.000	EDUCATION & TRAINING			1,130	1,000		1,000	1,000
Totals for dept 370 - BUILDING AND SAFETY		218,797	214,902	229,480	223,836	166,298	252,728	252,628
Dept 441 - PUBLIC WORKS								
101-441-702.100	SALARIES	72,941	61,026	62,244	71,985	57,297	78,256	78,256
101-441-702.200	WAGES	48,166	30,923	23,539	81,088	40,886	52,259	52,259
PUBLIC SERVICE WAGES ARE PAID HERE BUT ALLOCATED TO OTHER FUNDS/DEPTS BASED ON DAILY TIME SHEETS								
	FOOTNOTE AMOUNTS:						25,000	
	INCLUDES OVERTIME-ESTIMATED ON PRIOR YEAR							
101-441-702.400	WAGES - TEMPORARY	5,272	4,537	2,728	6,000	1,540	4,200	4,200
101-441-703.000	OTHER COMPENSATION	57,145	64,654	78,659	30,000	72,277	80,000	80,000
PORTION OF WAGES NOT DIRECTLY ATTRIBUTED TO WORK (SICK, VACATION, ETC.)								
101-441-715.000	SOCIAL SECURITY (FICA)	36,719	35,702	35,736	37,557	28,840	39,999	39,999
101-441-716.000	FRINGES	(249,940)	(262,054)	(258,328)	(242,000)	(189,749)	(258,000)	(258,000)
101-441-716.100	HEALTH INSURANCE	115,178	107,369	113,545	113,384	84,255	127,268	127,268
101-441-716.200	DENTAL INSURANCE	4,921	5,118	4,691	4,674	3,685	5,432	5,432
101-441-716.300	OPTICAL INSURANCE	607	555	530	534	438	642	642
101-441-716.400	LIFE INSURANCE	1,130	1,115	1,118	1,184	1,169	1,213	1,213
101-441-716.500	DISABILITY INSURANCE	3,376	3,700	3,674	3,795	2,875	3,853	3,853
101-441-717.000	UNEMPLOYMENT INSURANCE	249	568	553	315	20	560	560
101-441-718.000	RETIREMENT	62,175	97,099	103,829	124,811	95,458		
101-441-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR	5,676	9,378	9,174	12,656	8,483	155,725	155,725
101-441-718.200	DEFINED CONTRIBUTION	11,082	11,228	11,629	11,618	9,466	11,711	11,711
101-441-719.000	WORKERS' COMPENSATION	16,492	14,575	18,178	19,567	21,152	21,575	21,575
FY20 + 2%								
101-441-728.000	OPERATING SUPPLIES	2,680	4,489	3,351	4,500	2,951	4,500	4,000
101-441-751.000	GAS & OIL	1,081	2,373	1,185	2,600	1,182	2,600	2,600
101-441-818.000	CONTRACTUAL SERVICES	9,653	21,158	14,068	30,989	4,513	25,250	22,250
	FOOTNOTE AMOUNTS:						25,000	
	GROUNDS MOWING							
	FOOTNOTE AMOUNTS:						250	
	DRUG SCREENING							
	GL # FOOTNOTE TOTAL:						25,250	
101-441-820.100	ELECTRICITY	8,081	7,706	8,876	9,000	6,055	10,000	10,000
101-441-820.200	GAS	3,739	4,760	5,013	4,000	3,359	5,000	5,000
101-441-820.300	TELEPHONE	4,541	4,645	3,297	5,000	1,894	4,700	4,700
101-441-820.400	WATER & SEWER	996	1,461	3,388	1,000	1,648	3,700	3,700
101-441-820.500	REFUSE	1,074	1,147	1,197	1,100	818	1,250	1,250
101-441-821.000	STREET LIGHTING	194,646	133,426	196,467	190,000	131,389	200,000	200,000
101-441-822.000	DISPOSAL AREA(LANDFILL)	79,364	9,701		10,000	3,594	12,000	12,000
DPW STOCK PILES STREET SWEEPINGS AND OTHER DISPOSALBLES SUCH AS TIRES AND OTHER LARGER DEBRIS PICKED UP. MOST IF NOT ALL OF THE 10,000 IN FY2019-2020 SHOULD BE SPENT, WHICH WILL MOST LIKELY NOT REMOVE ALL STOCKED PILED DEBRIS. RECOMMEND 12,000. FY2020-2021 .								
101-441-831.000	BUILDING MAINTENANCE	2,054	2,216	4,127	3,000	2,227	4,000	4,000
101-441-831.100	STORM SEWER MAINTENANCE	22,238	26,637	42,123	24,000	27,948	37,500	37,500

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
APPROPRIATIONS								
Dept 441 - PUBLIC WORKS								
	FOOTNOTE AMOUNTS:						22,500	
	CO. DRAIN & CONSERVATION AGREEMENTS							
	FOOTNOTE AMOUNTS:						15,000	
	CONTRACT TREE REMOVAL AND DREDGING SERVICES							
	GL # FOOTNOTE TOTAL:						37,500	
101-441-836.200	TREES & GARDEN		135	123	5,000	198	2,500	2,500
	WILL MOVE \$2,000 TO LANDFILL/DISPOSAL IN FY2020-2021, AND \$500.00 TO DPW BUILDING MAINTENANCE. RECOMMEND \$2,500.00 FOR PURCHASE OF TREES FOR FY2020-2021.....BARE ROOT TREES FOR PLANTING COST \$35 TO \$50 EACH.							
101-441-838.000	MISCELLANEOUS OPERATIONS	56,554	36,936	43,076	4,000	(616)		
101-441-843.000	EQUIPMENT RENTAL	39,023	28,376	31,287	40,000	19,948	40,000	40,000
101-441-860.000	EDUCATION & TRAINING	3,259	1,024	898	1,500	3,184	4,000	4,000
	WILL SIGNIFICANTLY INCREASE THIS BUDGET LINE ITEM FOR A FEW REASONS, 1) TURNOVER OF PERSONNEL NECESSITATES NEW TRAINING REQUIREMENTS TO BRING NEW STAFF UP TO SAME LEVEL OF KNOWLEDGE AND COMPETENCE AS EXISTING EMPLOYEES. 2) APWA HAS DEVELOPED THE FIRST EVER ROADS SCHOLAR PROGRAM FOR STATE OF MICHIGAN, WHICH IS A 3-YEAR (ONCE ANNUALLY) TRAINING AND CERTIFICATION PROGRAM ALL DPW EMPLOYEES SHOULD ATTEND. 3) OTHER MIOSHA & MDOT TRAINING, STAFF HAS BEEN TOO CASUAL ABOUT ATTENDING.							
	ROADS SCHOLAR PROGRAM (STREETS MAIN) 2 PERSONS OCTOBER.....\$2,000.00							
	MIOSHA SEMINARS.....						\$500.00	
	MDOT SEMINARS.....						\$500.00	
	TRENCH & EXCAVATION TRAINING.....					\$500.00		
	SAFETY DATA SHEET.....						\$200.00	
	ELEC TAGOUT.....						\$300.00	
101-441-860.100	SAFETY TRAINING	450	147	465	1,000	73	1,000	1,000
	SAFETY MATERIALS AND PPE. PURCHASE NEW FIRE EXTINGUISHERS							
101-441-975.000	BUILDING IMPROVEMENTS	11,499					2,250	2,250
	FOOTNOTE AMOUNTS:						5,000	
	RAISE DOOR OPENING GRAY BARN DPW (SELF HELP) -MOVED TO FD 401							
	FOOTNOTE AMOUNTS:						5,400	
	ROOF & CONCRETE REPAIRS WATER DIST COLD STORAGE (SELF HELP) - TO FD 401							
	FOOTNOTE AMOUNTS:						2,250	
	DPW BREAKROOF UPGRADES (SELF HELP), PAINT/WALL/CEIL/FLOOR							
	FOOTNOTE AMOUNTS:						12,000	
	DPW EQUIPMENT STORAGE (SELF HELP) REROOF BROWN BARN - TO FD 401							
	FOOTNOTE AMOUNTS:						6,000	
	DPW EQUIPMENT STORAGE (SELF HELP) ADD PARTITION - TO FD 401							
	GL # FOOTNOTE TOTAL:						30,650	
Totals for dept 441 - PUBLIC WORKS		632,121	471,830	570,440	613,857	448,457	684,943	681,443
Dept 528 - LEAF AND BRUSH COLLECTION								
101-528-702.200	WAGES	51,814	42,476	50,662	52,000	43,165	52,000	52,000
101-528-702.400	WAGES - TEMPORARY		3,235	2,464	2,500		2,500	2,500
101-528-715.000	SOCIAL SECURITY (FICA)		247	259	383		383	383
101-528-716.000	FRINGES	40,436	33,148	40,215	40,560	34,761	40,560	40,560
101-528-728.000	OPERATING SUPPLIES	190	220	175	1,000	108	1,000	1,000
	NEED TO REPLACE TWO BACK PACK LEAF BLOWERS.							
101-528-818.000	CONTRACTUAL SERVICES	9,000	9,943	8,890	9,920	8,803	9,920	9,920
101-528-843.000	EQUIPMENT RENTAL	126,792	91,497	119,957	115,000	89,115	120,000	120,000
Totals for dept 528 - LEAF AND BRUSH COLLECTION		228,232	180,766	222,622	221,363	175,952	226,363	226,363

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
APPROPRIATIONS								
Dept 585 - PARKING								
101-585-702.200	WAGES	7,356	7,997	9,294	9,000	4,699	9,248	9,248
101-585-716.000	FRINGES	5,740	6,241	7,451	6,030	3,784	6,200	6,200
101-585-728.000	OPERATING SUPPLIES	3,938	341	92	3,000	7,742	12,000	12,000
	FOOTNOTE AMOUNTS:						9,000	
	EST SALT USAGE NOT PREVIOUSLY CHARGED TO PROPER ACCOUNT							
	FOOTNOTE AMOUNTS:						3,000	
	PAINT AND MISC MAINT MATERIALS							
	GL # FOOTNOTE TOTAL:						12,000	
101-585-818.000	CONTRACTUAL SERVICES			210				
101-585-834.000	MAINTENANCE	139	273	205	1,000	1,031	1,000	1,000
101-585-843.000	EQUIPMENT RENTAL	13,208	13,605	15,637	14,000	6,235	14,000	14,000
Totals for dept 585 - PARKING		30,381	28,457	32,889	33,030	23,491	42,448	42,448
Dept 728 - COMMUNITY DEVELOPMENT								
101-728-702.100	SALARIES	78,321	74,125	57,378	6,825	4,780	6,143	6,143
101-728-702.400	WAGES - TEMPORARY	382	205	378		100		
101-728-702.800	ACCRUED SICK LEAVE	815	(720)					
101-728-715.000	SOCIAL SECURITY (FICA)	6,237	5,640	4,422	623	373	470	470
101-728-716.100	HEALTH INSURANCE	6,276	6,857	6,103	2,060	1,590	2,790	2,790
101-728-716.200	DENTAL INSURANCE	95	119	233	70	54	73	73
101-728-716.300	OPTICAL INSURANCE	16	17	31	9	7	9	9
101-728-716.400	LIFE INSURANCE	562	527	391	19	19	24	24
101-728-716.500	DISABILITY INSURANCE	900	858	524	38	48	59	59
101-728-717.000	UNEMPLOYMENT INSURANCE	18	41	82	21		25	25
101-728-718.000	RETIREMENT	122	108	227		72		
101-728-718.200	DEFINED CONTRIBUTION	2,921	3,099	2,295	326	191	246	246
101-728-719.000	WORKERS' COMPENSATION	282	164	176	315	220	240	240
101-728-728.000	OPERATING SUPPLIES	721	387	307	500		500	500
101-728-818.000	CONTRACTUAL SERVICES	2,639	24,207	34,855	55,680	52,847	56,630	56,630
	FOOTNOTE AMOUNTS:						1,200	
	ERSI MAINT							
	FOOTNOTE AMOUNTS:						30,000	
	PLANNING SERVICES-CBI							
	FOOTNOTE AMOUNTS:						850	
	SNOW REMOVAL INSERTS							
	FOOTNOTE AMOUNTS:						24,580	
	DDA CONTRACTUAL SHARED POSITION							
	GL # FOOTNOTE TOTAL:						56,630	
101-728-858.000	MEMBERSHIPS & DUES	163	380	587	500	163	163	163
101-728-860.000	EDUCATION & TRAINING	3,045	3,319	913	500			
Totals for dept 728 - COMMUNITY DEVELOPMENT		103,515	119,333	108,902	67,486	60,464	67,372	67,372
Dept 750 - HOLMAN POOL								
101-750-716.000	FRINGES	46						
Totals for dept 750 - HOLMAN POOL		46						
Dept 756 - PARKS								
101-756-702.200	WAGES	46,470	43,627	43,646	60,000	21,452	45,000	45,000
101-756-702.400	WAGES - TEMPORARY		2,132	2,687		1,833	3,300	3,300
101-756-716.000	FRINGES	35,797	35,636	36,820	47,000	18,751	38,000	38,000
101-756-728.000	OPERATING SUPPLIES	629	2,811	919	2,000	538	2,000	2,000
101-756-818.000	CONTRACTUAL SERVICES	12,417	7,207	12,195	18,000	19,705	18,000	18,000
101-756-820.100	ELECTRICITY	9,492	9,660	10,011	10,000	5,714	10,500	10,500

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND								
APPROPRIATIONS								
Dept 756 - PARKS								
101-756-820.400	WATER & SEWER	9,411	8,176	7,259	10,000	5,272	15,000	15,000
CONVERSION OF SPLASH PAD TO NON CYCLED WATER WILL INCREASE WATER/SEWER USAGE SIGNIFICANTLY.								
101-756-820.500	REFUSE	369	491	300	600	548	700	700
101-756-831.000	BUILDING MAINTENANCE	9,290	11,136	12,575	14,000	6,814	19,665	1,850
PLAYGROUND MULCH 100 CUBIC YARDS								
BALANCE OF REQUEST TO FUND 208 (17,815)								
101-756-831.200	BLDG MAINTENANCE-BALLFIELDS	3,739	1,697	2,653	4,000	2,073	4,000	4,000
101-756-836.200	TREES & GARDEN	733	538		1,000		1,000	1,000
101-756-843.000	EQUIPMENT RENTAL	69,634	58,011	61,870	62,000	36,401	62,000	62,000
101-756-974.000	LAND IMPROVEMENTS		82,663	142,633	2,000	9,424		
Totals for dept 756 - PARKS		197,981	263,785	333,568	230,600	128,525	219,165	201,350
Dept 965 - OTHER FINANCING SOURCES (USES)								
101-965-995.000	OTHER FINANCING SOURCES (USES)						29,330	14,665
FOOTNOTE AMOUNTS:							29,330	14,665
MML STUDY TO INCREASE POSITIONS NOT IN STUDY RANGE (50% OF MML INCREASE TO MEET MINIMUM RANGE)								
TOTAL \$44,600 REDUCED BY ALLOCATION TO OTHER FUNDS								
ADJ MML TABLE + SOCIAL SECURITY AND DC COSTS TO BE ALLOCATED TO DEPARTMENTS								
Totals for dept 965 - OTHER FINANCING SOURCES (USE)							29,330	14,665
Dept 966 - TRANSFERS OUT								
101-966-999.202	TRANSFER TO MAJOR STREET		214,247					
101-966-999.297	TRANSFER TO HISTORICAL COMMISSION	46,923	33,000	33,000	40,000	30,000	40,000	40,000
101-966-999.400	TRANSFER TO CAPITAL PROJECTS			358,840	291,989	290,395	394,544	68,143
REQUESTS DETAILED IN CAPITAL IMPROVEMENT FUND 401:								
GOULD HOUSE ROOF REPAIR-TO HISTORIC SITES MILLAGE								
101-966-999.700	TRANSFER TO AIRPORT	6,978	6,978	7,346	7,732	3,866	8,139	8,139
PER COMMITMENT YEAR 4 OF 10								
101-966-999.731	TRANSFER-RETIREMENT	142,739	156,019	184,243	163,750			
Totals for dept 966 - TRANSFERS OUT		196,640	410,244	583,429	503,471	324,261	442,683	116,282
TOTAL APPROPRIATIONS		7,224,041	7,413,351	7,648,497	7,971,495	5,931,666	8,266,411	7,845,497
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,566,207	371,209	439,338		444,371	(280,576)	(223,688)
BEGINNING FUND BALANCE		4,449,096	6,015,308	6,386,516	6,825,847	6,825,847	7,270,218	7,270,218
ENDING FUND BALANCE		6,015,303	6,386,517	6,825,854	6,825,847	7,270,218	6,989,642	7,046,530
Fund: 202 MAJOR STREET FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
202-000-501.506	GRANT-FEDERAL	245,315	129,616	503,474	480,000			
202-000-539.529	STATE SOURCES	391,028	363,792	39,456	39,000		39,000	39,000
202-000-539.546	TRUNKLINE MAINTENANCE	36,781	50,206	39,039	37,000	4,771	37,000	37,000
202-000-539.569	GAS & WEIGHT TAX	913,089	1,203,219	1,167,263	1,161,000	741,294	1,283,929	1,155,529
FOOTNOTE AMOUNTS:							1,283,929	
CALCULATED ACT 51 FUNDING								
FOOTNOTE AMOUNTS:							(128,400)	
REDUCTION OF 10% PER EMAIL ATTACHED								
GL # FOOTNOTE TOTAL:							1,155,529	
202-000-664.664	INTEREST INCOME		150	5,131	2,500	6,019	2,500	2,500
202-000-671.694	MISCELLANEOUS		7,798			6,000		

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 202 MAJOR STREET FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
202-000-695.101	GENERAL FUND TRANSFER		214,247					
202-000-695.411	TRANSFER FROM STREET PROGRAM	339,330	2,815,000	1,246,935	750,000	1,147,710	500,000	500,000
202-000-695.672	SPECIAL ASSESSMENT	100,956	138,816	294,525	100,000		100,000	100,000
202-000-695.699	APPROPRIATION OF FUND BALANCE				24,552			
Totals for dept 000 - REVENUE		2,026,499	4,922,844	3,295,823	2,594,052	1,905,794	1,962,429	1,834,029
TOTAL ESTIMATED REVENUES		2,026,499	4,922,844	3,295,823	2,594,052	1,905,794	1,962,429	1,834,029
APPROPRIATIONS								
Dept 451 - CONSTRUCTION								
202-451-716.000	FRINGES		1,586					
202-451-728.000	OPERATING SUPPLIES	185	3					
202-451-818.000	CONTRACTUAL SERVICES	796,650	3,063,710	2,636,118	1,550,000	957,943	1,462,386	1,462,386
Totals for dept 451 - CONSTRUCTION		796,835	3,065,299	2,636,118	1,550,000	957,943	1,462,386	1,462,386
Dept 463 - STREET MAINTENANCE								
202-463-702.200	WAGES	41,365	37,977	29,241	42,000	23,088	44,000	44,000
202-463-716.000	FRINGES	38,617	36,537	28,584	39,000	22,788	41,000	41,000
202-463-728.000	OPERATING SUPPLIES	34,944	24,609	18,651	30,000	11,534	25,000	25,000
202-463-818.000	CONTRACTUAL SERVICES	79,777	27,030	55,653	75,000	99,210	211,000	211,000
GOULD, CEDAR, NORTH STREETS ARE MAJOR STREETS HAVING REHAB AND/OR WATER MAIN CONST IN 2020. WILL HAVE INCREASED SIDEWALK REPAIRS IN AND AROUND CONST AREAS. WASHINGTON STREET COMPLETED IN 2019 WILL ALSO NEED ADDITIONAL SW WORK TO ADDRESS UNIFORM APPEARANCES. - ESTIMATE SW PROGRAM.....\$60,000.00								
HAVE ADDITIONAL STREET PATCH WORK LEFT OVER FROM LAST YEAR NOT COMPLETED. - ESTIMATE STREET PATCH PROGRAM.....\$40,000.00								
CHIP SEAL PROGRAM ESTIMATE..... \$100,000.00								
NEWS LETTER.....\$2,000								
GIS SERVICES.....\$9,000.00								
202-463-843.000	EQUIPMENT RENTAL	48,350	46,076	41,459	50,000	41,271	50,000	50,000
Totals for dept 463 - STREET MAINTENANCE		243,053	172,229	173,588	236,000	197,891	371,000	371,000
Dept 473 - BRIDGE MAINTENANCE								
202-473-702.200	WAGES	103	73	97	200		200	200
202-473-716.000	FRINGES	96	70	95	190		200	200
202-473-818.000	CONTRACTUAL SERVICES		850		11,000		12,000	12,000
GOULD STREET BRIDGE CONCRETE REPAIR. WILL BID OUT FOR SUMMER REPAIR.								
202-473-843.000	EQUIPMENT RENTAL	37	23	28	80			
Totals for dept 473 - BRIDGE MAINTENANCE		236	1,016	220	11,470		12,400	12,400
Dept 474 - TRAFFIC SERVICES-MAINTENANCE								
202-474-702.200	WAGES	2,194	2,003	1,475	2,200	1,478	2,200	2,200
202-474-716.000	FRINGES	2,061	1,927	1,442	2,100	1,458	2,100	2,100
202-474-728.000	OPERATING SUPPLIES	2,411	2,235	907	2,000	48	2,000	2,000
202-474-818.000	CONTRACTUAL SERVICES	13,313	12,642	14,640	15,000	19,492	15,000	15,000
CONTINUE SIGN REPLACEMENT PROGRAM								
202-474-820.000	UTILITIES	1,969	1,394	2,924	2,500	501	2,500	2,500
202-474-843.000	EQUIPMENT RENTAL	631	1,513	1,311	1,000	1,087	1,200	1,200

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 202 MAJOR STREET FUND								
APPROPRIATIONS								
Dept 474 - TRAFFIC SERVICES-MAINTENANCE								
	Totals for dept 474 - TRAFFIC SERVICES-MAINTENANCE	22,579	21,714	22,699	24,800	24,064	25,000	25,000
Dept 478 - SNOW & ICE CONTROL								
202-478-702.200	WAGES	16,341	25,634	25,338	20,000	16,011	21,000	21,000
202-478-716.000	FRINGES	15,347	24,662	25,009	20,000	15,803	21,000	21,000
202-478-728.000	OPERATING SUPPLIES	34,359	43,608	51,464	42,000	36,629		
202-478-843.000	EQUIPMENT RENTAL	35,001	63,005	60,921	35,000	36,094	45,000	45,000
	Totals for dept 478 - SNOW & ICE CONTROL	101,048	156,909	162,732	117,000	104,537	87,000	87,000
Dept 480 - TREE TRIMMING								
202-480-702.200	WAGES	7,400	9,042	6,442	8,000	19,022	8,500	8,500
202-480-716.000	FRINGES	6,896	8,699	6,317	7,000	18,775	7,500	7,500
202-480-728.000	OPERATING SUPPLIES	2,102	825		1,000	115	1,000	1,000
202-480-818.000	CONTRACTUAL SERVICES		850	1,300	24,000	16,500	30,000	30,000
202-480-843.000	EQUIPMENT RENTAL	12,559	16,416	10,140	14,000	36,808	20,000	20,000
	Totals for dept 480 - TREE TRIMMING	28,957	35,832	24,199	54,000	91,220	67,000	67,000
Dept 482 - ADMINISTRATION & ENGINEERING								
202-482-702.100	SALARIES	52,870	50,721	57,085	74,130	33,985	48,768	48,768
202-482-702.800	ACCRUED SICK LEAVE		8,841					
202-482-715.000	SOCIAL SECURITY (FICA)	4,043	4,679	4,367	5,289	2,601	3,731	3,731
202-482-716.100	HEALTH INSURANCE	4,375	3,853	3,068	4,684	1,818	4,991	4,991
202-482-716.200	DENTAL INSURANCE	227	182	116	174	68	151	151
202-482-716.300	OPTICAL INSURANCE	28	22	14	22	8	19	19
202-482-716.400	LIFE INSURANCE	117	119	207	598	132	170	170
202-482-716.500	DISABILITY INSURANCE	259	213	328	494	210	250	250
202-482-718.000	RETIREMENT	9,019	11,170					
202-482-718.200	DEFINED CONTRIBUTION		422	1,275	1,687	672	859	859
202-482-719.000	WORKERS' COMPENSATION	196	208	368	233	340	400	400
202-482-801.000	PROFESSIONAL SERVICES: ADMINISTRA	200	1,531	247	2,000	247		
202-482-843.000	EQUIPMENT RENTAL				2,000			
202-482-860.000	EDUCATION & TRAINING			367		320	1,000	1,000
202-482-999.101	CONTRIBUTION-GF ADMIN	91,309	109,408	116,726	122,365	74,129	128,392	115,553
	FOOTNOTE AMOUNTS:						128,392	
	ORIGINAL TRANSFER							
	FOOTNOTE AMOUNTS:						(12,839)	
	LESS 10%							
	GL # FOOTNOTE TOTAL:						115,553	
	Totals for dept 482 - ADMINISTRATION & ENGINEERING	162,643	191,369	184,168	213,676	114,530	188,731	175,892
Dept 484 - TRUNKLINE SUPERVISOR								
202-484-702.100	SALARIES	2,771			1,000			
	Totals for dept 484 - TRUNKLINE SUPERVISOR	2,771			1,000			
Dept 485 - LOCAL STREET TRANSFER								
202-485-999.203	TRANSFER TO LOCAL STREET	228,506	339,166	361,852	339,166	229,801	320,982	288,882
	FOOTNOTE AMOUNTS:						320,982	288,882
	25 % TRANSFER ACT 51 TO LOCAL STREETS LESS EST 10% REDUCTION IN ACT 51							
	Totals for dept 485 - LOCAL STREET TRANSFER	228,506	339,166	361,852	339,166	229,801	320,982	288,882
Dept 486 - TRUNKLINE SURFACE MAINTENANCE								
202-486-702.200	WAGES	264	498	232	500	189	500	500

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Fund: 202 MAJOR STREET FUND								
APPROPRIATIONS								
Dept 486 - TRUNKLINE SURFACE MAINTENANCE								
202-486-716.000	FRINGES	248	479	229	500	187	500	500
202-486-728.000	OPERATING SUPPLIES	393	911	783	1,500	269	1,500	1,500
202-486-818.000	CONTRACTUAL SERVICES			576				
202-486-843.000	EQUIPMENT RENTAL	175	266	199	2,500	234	1,500	1,500
Totals for dept 486 - TRUNKLINE SURFACE MAINTENANCE		1,080	2,154	2,019	5,000	879	4,000	4,000
Dept 488 - TRUNKLINE SWEEPING & FLUSHING								
202-488-702.200	WAGES	160	425	338	500	137	450	450
202-488-716.000	FRINGES	151	409	333	450	135	450	450
202-488-818.000	CONTRACTUAL SERVICES		555	653			800	800
202-488-843.000	EQUIPMENT RENTAL	322	1,887	2,072	1,600	439	1,600	1,600
Totals for dept 488 - TRUNKLINE SWEEPING & FLUSHING		633	3,276	3,396	2,550	711	3,300	3,300
Dept 490 - TRUNKLINE TREE TRIIM & REMOVAL								
202-490-702.200	WAGES		129	64	200		100	100
202-490-716.000	FRINGES		124	61	200		100	100
202-490-843.000	EQUIPMENT RENTAL		162	49	200		200	200
Totals for dept 490 - TRUNKLINE TREE TRIIM & REMOV			415	174	600		400	400
Dept 491 - TRUNKLINE STORM DRAIN, CURBS								
202-491-702.200	WAGES	1,406	1,279	104	2,000	37	500	500
202-491-716.000	FRINGES	1,239	1,230	103	2,000	37	500	500
202-491-728.000	OPERATING SUPPLIES				2,000		2,000	2,000
202-491-818.000	CONTRACTUAL SERVICES	96						
202-491-843.000	EQUIPMENT RENTAL	2,131	1,453	200	2,500	19	2,500	2,500
Totals for dept 491 - TRUNKLINE STORM DRAIN, CURBS		4,872	3,962	407	8,500	93	5,500	5,500
Dept 492 - TRUNKLINE ROADSIDE CLEANUP								
202-492-702.200	WAGES	105	92		200	28	100	100
202-492-716.000	FRINGES	85	88		190	27	100	100
202-492-843.000	EQUIPMENT RENTAL	282	36		300	10	400	400
Totals for dept 492 - TRUNKLINE ROADSIDE CLEANUP		472	216		690	65	600	600
Dept 494 - TRUNKLINE TRAFFIC SIGNS								
202-494-702.200	WAGES	110	39	37	200	94	100	100
202-494-716.000	FRINGES	103	37	37	200	93	100	100
202-494-728.000	OPERATING SUPPLIES	145	178	169	200	131	400	400
202-494-843.000	EQUIPMENT RENTAL	38	30	56	200	114	200	200
Totals for dept 494 - TRUNKLINE TRAFFIC SIGNS		396	284	299	800	432	800	800
Dept 496 - TRUNKLINE TRAFFIC SIGNALS								
202-496-702.200	WAGES	271			300			
202-496-716.000	FRINGES	255			300			
202-496-820.100	ELECTRICITY	500						
202-496-843.000	EQUIPMENT RENTAL	104			200	5	200	200
Totals for dept 496 - TRUNKLINE TRAFFIC SIGNALS		1,130			800	5	200	200
Dept 497 - TRUNKLINE SNOW & ICE CONTROL								
202-497-702.200	WAGES	2,347	4,168	3,541	2,500	3,030	3,500	3,500
202-497-716.000	FRINGES	2,205	4,010	3,495	2,500	2,991	3,500	3,500
202-497-728.000	OPERATING SUPPLIES	10,476	14,310	13,348	12,000	12,195	12,000	12,000
202-497-843.000	EQUIPMENT RENTAL	5,835	11,833	8,769	6,000	7,468	8,000	8,000

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 202 MAJOR STREET FUND								
APPROPRIATIONS								
Dept 497 - TRUNKLINE SNOW & ICE CONTROL								
	Totals for dept 497 - TRUNKLINE SNOW & ICE CONTROL	20,863	34,321	29,153	23,000	25,684	27,000	27,000
Dept 502 - TRUNKLINE LEAVE & INS BENEFITS								
202-502-702.200	WAGES	3,619			5,000			
	Totals for dept 502 - TRUNKLINE LEAVE & INS BENEFI	3,619			5,000			
	TOTAL APPROPRIATIONS	1,619,693	4,028,162	3,601,024	2,594,052	1,747,855	2,576,299	2,531,360
NET OF REVENUES/APPROPRIATIONS - FUND 202								
		406,806	894,682	(305,201)		157,939	(613,870)	(697,331)
	BEGINNING FUND BALANCE	162,565	569,373	1,464,054	1,158,858	1,158,858	1,316,797	1,316,797
	ENDING FUND BALANCE	569,371	1,464,055	1,158,853	1,158,858	1,316,797	702,927	619,466
Fund: 203 LOCAL STREET FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
203-000-501.506	FEDERAL GRANTS	226,899	1,999					
203-000-539.529	STATE SOURCES	13,713	14,348	13,863	13,700		13,700	13,700
203-000-539.556	STATE SOURCES-PA207			187,320				
203-000-539.569	GAS & WEIGHT TAX	333,125	399,183	427,599	425,000	271,464	471,000	423,900
	FOOTNOTE AMOUNTS:						471,000	
	ACT 51 CALCULATION						(47,100)	
	FOOTNOTE AMOUNTS:							
	REDUCTION PER EMAIL ATTACHED (10% EST)							
	GL # FOOTNOTE TOTAL:						423,900	
203-000-664.664	INTEREST INCOME		64	3,239		3,265	1,500	1,500
203-000-671.694	MISCELLANEOUS	37,616	337			1,731		
203-000-695.202	MAJOR STREET TRANSFER	228,506	339,166	361,852	283,030	229,801	320,982	288,882
	FOOTNOTE AMOUNTS:						320,982	
	25% MAJOR STREET GAS/WEIGHT TRANSFER							
	FOOTNOTE AMOUNTS:							288,882
	LESS 10% EST REDUCTION IN ACT 51							
	GL # FOOTNOTE TOTAL:						320,982	288,882
203-000-695.288	TRANSFER IN FROM COMPONENT UNIT	929,360	233,909					
203-000-695.411	TRANSFER FROM CAPITAL PROJECTS	112,879		775,533	1,524,807	1,800,000	500,000	500,000
203-000-695.672	SPECIAL ASSESSMENT	61,820	42,301	84,391	61,000	61,000	61,000	61,000
203-000-695.699	APPROPRIATION OF FUND BALANCE				38,144			
	Totals for dept 000 - REVENUE	1,943,918	1,031,307	1,853,797	2,345,681	2,306,261	1,368,182	1,288,982
	TOTAL ESTIMATED REVENUES	1,943,918	1,031,307	1,853,797	2,345,681	2,306,261	1,368,182	1,288,982
APPROPRIATIONS								
Dept 451 - CONSTRUCTION								
203-451-818.000	CONTRACTUAL SERVICES	1,269,138	345,018	1,147,922	1,636,682	1,271,409	787,367	787,367
203-451-843.000	EQUIPMENT RENTAL	49						
	Totals for dept 451 - CONSTRUCTION	1,269,187	345,018	1,147,922	1,636,682	1,271,409	787,367	787,367
Dept 463 - STREET MAINTENANCE								
203-463-702.200	WAGES	50,149	44,490	34,074	42,000	34,948	45,000	45,000
203-463-716.000	FRINGES	46,779	42,804	33,288	39,000	34,493	44,000	44,000
203-463-728.000	OPERATING SUPPLIES	19,362	22,190	19,400	25,000	15,001	25,000	25,000
203-463-818.000	CONTRACTUAL SERVICES	104,422	55,352	166,714	213,000	158,557	251,000	251,000

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 203 LOCAL STREET FUND								
APPROPRIATIONS								
Dept 463 - STREET MAINTENANCE								
	CHIP SEAL OSBORN LAKES COULD NOT DO IN FY2019-2020 AS NEW HOUSING DEVELOPMENT WAS IN PROCESS.....						\$100,000.00	
	SIDEWALK & CURB/GUTTER RESTORATION PROGRAM WILL BE AS AGGRESSIVE THIS YEAR AS IN FY2019-2020. CLARK ST. IN 2020 AS WELL AS THE COMPLETED, 2019 STREET PROJECTS FOR: SEVENTH/RYAN/WILLIAMS/ALLENDAL/ABREY/PALMER WILL NEED ADDITIONAL SW REHAB TO CLEAN UP POST CONST ACTIVITY. - ESTIMATE SIDEWALK & C&G RESTORATION.....						\$60,000.00	
	SOME STREET PATCH WORK PUSHED OFF UNTIL FY2020-2021 AS FUNDS RAN OUT. - ESTIMATE FOR STREET PATCH WORK 2020.....						\$40,000.00	
	GIS/GEODATABASE SERVICES.....						\$9,000.00	
	GUTE DRAIN PROJECT ESTIMATE.....						\$40,000.00	
	NEWS LETTER.....						\$2,000.00	
203-463-843.000	EQUIPMENT RENTAL	78,272	79,032	66,115	80,000	63,780	80,000	80,000
	Totals for dept 463 - STREET MAINTENANCE	298,984	243,868	319,591	399,000	306,779	445,000	445,000
Dept 474 - TRAFFIC SERVICES-MAINTENANCE								
203-474-702.200	WAGES	2,934	573	931	2,200	818	1,500	1,500
203-474-716.000	FRINGES	2,756	551	913	2,100	807	1,400	1,400
203-474-728.000	OPERATING SUPPLIES	4,236	219	551	2,000	32	1,000	1,000
203-474-843.000	EQUIPMENT RENTAL	1,531	287	580	3,000	503	1,500	1,500
	Totals for dept 474 - TRAFFIC SERVICES-MAINTENANCE	11,457	1,630	2,975	9,300	2,160	5,400	5,400
Dept 478 - SNOW & ICE CONTROL								
203-478-702.200	WAGES	9,735	14,058	11,546	20,000	6,289	15,000	15,000
203-478-716.000	FRINGES	9,142	13,525	11,396	20,000	6,207	15,000	15,000
203-478-728.000	OPERATING SUPPLIES	14,431	14,699	19,016	25,000	18,247	20,000	20,000
203-478-843.000	EQUIPMENT RENTAL	22,832	36,892	33,387	35,000	17,833	35,000	35,000
	Totals for dept 478 - SNOW & ICE CONTROL	56,140	79,174	75,345	100,000	48,576	85,000	85,000
Dept 480 - TREE TRIMMING								
203-480-702.200	WAGES	22,780	12,293	7,956	8,000	15,941	15,000	15,000
203-480-716.000	FRINGES	21,339	11,827	7,736	7,000	15,734	14,000	14,000
203-480-728.000	OPERATING SUPPLIES	3,377	889	1,000	1,000	115	1,000	1,000
203-480-818.000	CONTRACTUAL SERVICES		3,900	1,000	46,000	20,025	30,000	30,000
	CONTINUE AGGRESSIVE TREE REMOVAL SERVICES							
203-480-843.000	EQUIPMENT RENTAL	41,664	19,898	11,253	14,000	31,128	30,000	30,000
	Totals for dept 480 - TREE TRIMMING	89,160	48,807	27,945	76,000	82,943	90,000	90,000
Dept 482 - ADMINISTRATION & ENGINEERING								
203-482-702.100	SALARIES	62,722	63,001	57,082	74,130	33,984	48,768	48,768
203-482-715.000	SOCIAL SECURITY (FICA)	4,787	4,816	4,366	5,287	2,600	3,731	3,731
203-482-716.100	HEALTH INSURANCE	8,492	3,563	3,068	4,685	1,818	4,991	4,991
203-482-716.200	DENTAL INSURANCE	371	311	116	174	68	151	151
203-482-716.300	OPTICAL INSURANCE	46	39	14	22	8	19	19
203-482-716.400	LIFE INSURANCE	151	160	207	599	132	170	170
203-482-716.500	DISABILITY INSURANCE	383	341	327	494	210	350	350
203-482-718.000	RETIREMENT	12,449	13,276					
203-482-718.200	DEFINED CONTRIBUTION		422	1,274	1,687	672	859	859
203-482-719.000	WORKERS' COMPENSATION	260	188	591	308	648	700	700
203-482-801.000	PROFESSIONAL SERVICES: ADMINISTRA	100	1,428	124	2,000	124		

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 203 LOCAL STREET FUND								
APPROPRIATIONS								
Dept 482 - ADMINISTRATION & ENGINEERING								
203-482-843.000	EQUIPMENT RENTAL				2,000			
203-482-860.000	EDUCATION & TRAINING			242		320	1,500	1,500
203-482-999.101	CONTRIBUTION-GF ADMIN	33,313	39,918	42,760	33,313	27,146	42,390	38,151
	FOOTNOTE AMOUNTS:						(4,239)	
	ORIGINAL ALLOCATION LESS 10%							
Totals for dept 482 - ADMINISTRATION & ENGINEERING		123,074	127,463	110,171	124,699	67,730	103,629	99,390
TOTAL APPROPRIATIONS		1,848,002	845,960	1,683,949	2,345,681	1,779,597	1,516,396	1,512,157
NET OF REVENUES/APPROPRIATIONS - FUND 203		95,916	185,347	169,848		526,664	(148,214)	(223,175)
BEGINNING FUND BALANCE		6,670	102,587	287,933	457,779	457,779	984,443	984,443
ENDING FUND BALANCE		102,586	287,934	457,781	457,779	984,443	836,229	761,268
Fund: 208 PARK/RECREATION SITES FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
208-000-401.403	GENERAL PROPERTY TAX				125,000	118,136	139,042	139,042
208-000-401.445	INTEREST & PENALTIES ON TAXES					249	250	250
208-000-664.664	INTEREST INCOME					734	700	700
Totals for dept 000 - REVENUE					125,000	119,119	139,992	139,992
TOTAL ESTIMATED REVENUES					125,000	119,119	139,992	139,992
APPROPRIATIONS								
Dept 756 - PARKS								
208-756-831.000	BUILDING MAINTENANCE							76,815
	FOOTNOTE AMOUNTS:							750
	OAKBRIDGE WALK BRIDGE PLANKING REPLACEMENT							2,000
	FOOTNOTE AMOUNTS:							9,000
	CHARCOAL GRILLS 10 EACH							4,250
	FOOTNOTE AMOUNTS:							1,815
	SPLASH PAD REHAB (RENOVATE WATER SOURCE)							9,000
	FOOTNOTE AMOUNTS:							4,250
	PICNIC TABLE 10 EACH							1,815
	FOOTNOTE AMOUNTS:							9,000
	TRASH CANS 10 EACH							9,000
	FOOTNOTE AMOUNTS:							50,000
	AMPHITHEATER DECK REPAIR OF CONCRETE							50,000
	FOOTNOTE AMOUNTS:							
	HOLMAN POOL GRANT MATCH							
	GL # FOOTNOTE TOTAL:							76,815
208-756-974.000	SYSTEM IMPROVEMENTS						259,400	30,000
	FOOTNOTE AMOUNTS:						105,000	(105,000)
	BALLFIELD LIGHT RENOVATION - K OF C						77,200	(77,200)
	FOOTNOTE AMOUNTS:							
	BALLFIELD LIGHT RENOVATIONS-KIWANIS						77,200	(77,200)
	FOOTNOTE AMOUNTS:							
	BALLFIELD LIGHT RENOVATIONS-VFW							10,000
	FOOTNOTE AMOUNTS:							
	BENNETT PARKING LOT							20,000
	FOOTNOTE AMOUNTS:							
	BENNETT DRAINAGE							
	GL # FOOTNOTE TOTAL:						259,400	(229,400)

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 208 PARK/RECREATION SITES FUND								
APPROPRIATIONS								
Dept 756 - PARKS								
	Totals for dept 756 - PARKS						259,400	106,815
TOTAL APPROPRIATIONS							259,400	106,815
NET OF REVENUES/APPROPRIATIONS - FUND 208								
	BEGINNING FUND BALANCE				125,000	119,119	(119,408)	33,177
	ENDING FUND BALANCE				125,000	119,119	(289)	152,296
Fund: 248 DOWNTOWN FACADE PROGRAM								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
248-000-501.506	GRANT-FEDERAL			152,819	174,085	174,085		
248-000-664.664	INTEREST INCOME		3	1,226	980	986		
248-000-671.675	DONATIONS-PRIVATE		25,740	331,598	2,880	2,880		
248-000-695.273	TRANSFER FROM CDBG (ADVANCE)		42,800					
248-000-695.699	APPROPRIATION OF FUND BALANCE				171,081			
	Totals for dept 000 - REVENUE		68,543	485,643	349,026	177,951		
TOTAL ESTIMATED REVENUES			68,543	485,643	349,026	177,951		
APPROPRIATIONS								
Dept 200 - GEN SERVICES								
248-200-818.000	CONTRACTUAL SERVICES			9,000	6,250	5,300		
	Totals for dept 200 - GEN SERVICES			9,000	6,250	5,300		
Dept 901 - CAPITAL OUTLAY								
248-901-965.540	CAPITAL CONTRIBUTIONS-FACADE		38,579	304,250	342,776	342,775		
	Totals for dept 901 - CAPITAL OUTLAY		38,579	304,250	342,776	342,775		
Dept 965 - OTHER FINANCING SOURCES (USES)								
248-965-995.000	OTHER FINANCING SOURCES (USES)			17,060				
	Totals for dept 965 - OTHER FINANCING SOURCES (USE)			17,060				
TOTAL APPROPRIATIONS			38,579	330,310	349,026	348,075		
NET OF REVENUES/APPROPRIATIONS - FUND 248								
	BEGINNING FUND BALANCE			29,964	185,297	185,297	15,173	15,173
	ENDING FUND BALANCE		29,964	185,297	185,297	15,173	15,173	15,173
Fund: 273 OMS/DDA REVLG LOAN FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
273-000-664.664	INTEREST INCOME	35	873	13,606	8,328	8,903	7,000	7,000
273-000-671.675	LOAN REPAYMENTS	4,536	4,162	16,668	20,853	20,853	25,000	25,000
273-000-695.698	OTHER FINANCING SOURCES			17,060				
273-000-695.699	APPROPRIATION OF FUND BALANCE				228,970			
	Totals for dept 000 - REVENUE	4,571	5,035	47,334	258,151	29,756	32,000	32,000
TOTAL ESTIMATED REVENUES		4,571	5,035	47,334	258,151	29,756	32,000	32,000
APPROPRIATIONS								
Dept 200 - GEN SERVICES								
273-200-801.100	PROFESSIONAL SERVICES:AUDIT COSTS	950	980	1,176	1,500	1,176	1,500	1,500

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 273 OMS/DDA REVLG LOAN FUND								
APPROPRIATIONS								
Dept 200 - GEN SERVICES								
273-200-818.000	CONTRACTUAL SERVICES				246,989	256,975		
Totals for dept 200 - GEN SERVICES		950	980	1,176	248,489	258,151	1,500	1,500
Dept 965 - OTHER FINANCING SOURCES (USES)								
273-965-995.000	OTHER FINANCING SOURCES (USES)				9,662			
Totals for dept 965 - OTHER FINANCING SOURCES (USE					9,662			
Dept 966 - TRANSFERS OUT								
273-966-999.248	TRANSFER TO FACADE PROGRAM		42,800					
273-966-999.275	TRANSFER TO HOUSING/RDEVLPMPT	2,482	164					
Totals for dept 966 - TRANSFERS OUT		2,482	42,964					
TOTAL APPROPRIATIONS		3,432	43,944	1,176	258,151	258,151	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - FUND 273		1,139	(38,909)	46,158		(228,395)	30,500	30,500
BEGINNING FUND BALANCE		1,265,282	1,266,420	1,227,512	1,273,670	1,273,670	1,045,275	1,045,275
ENDING FUND BALANCE		1,266,421	1,227,511	1,273,670	1,273,670	1,045,275	1,075,775	1,075,775
Fund: 276 OBRA FUND DISTRICT #16 - QDOBA								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
276-000-401.407	OBRA:TAX CAPTURE			8,555			9,900	9,900
276-000-539.529	STATE SOURCES	697,462	12,433					
276-000-664.664	INTEREST INCOME			18		58	100	100
276-000-671.676	DONATIONS						11,803	11,803
TO INVOICE BUSINESS FOR AMOUNT SHORT FOR DEBT PYMT								
Totals for dept 000 - REVENUE		697,462	12,433	8,573		58	21,803	21,803
TOTAL ESTIMATED REVENUES		697,462	12,433	8,573		58	21,803	21,803
APPROPRIATIONS								
Dept 730 - PROFESSIONAL SERVICES								
276-730-801.000	PROFESSIONAL SERVICES: ADMINISTRA	1,150	105			490	515	515
Totals for dept 730 - PROFESSIONAL SERVICES		1,150	105			490	515	515
Dept 901 - CAPITAL OUTLAY								
276-901-965.000	CAPITAL CONTRIBUTION-PRIVATE	703,709	6,185					
Totals for dept 901 - CAPITAL OUTLAY		703,709	6,185					
Dept 905 - DEBT SERVICE								
276-905-980.991	PRINCIPAL						28,171	28,171
FOOTNOTE AMOUNTS:							28,171	
1ST PRINCIPAL PYMT DUE ON STATE LOAN-ANNUAL PYMT FOR 10 YRS								
FOOTNOTE AMOUNTS:							(11,803)	
LESS AMOUNT NOT ABLE TO PAY-PHONE CALL INTO EGLE								
GL # FOOTNOTE TOTAL:							16,368	
Totals for dept 905 - DEBT SERVICE							28,171	28,171
TOTAL APPROPRIATIONS		704,859	6,290			490	28,686	28,686
NET OF REVENUES/APPROPRIATIONS - FUND 276		(7,397)	6,143	8,573		(432)	(6,883)	(6,883)
BEGINNING FUND BALANCE			(7,397)	(1,255)	7,318	7,318	6,886	6,886

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 276 OBRA FUND DISTRICT #16 - QDOBA								
	ENDING FUND BALANCE	(7,397)	(1,254)	7,318	7,318	6,886	3	3
Fund: 283 OBRA FUND-DISTRICT#3-CONAGRA								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
283-000-401.407	OBRA:TAX CAPTURE	16,222	16,130	25,155	14,787	626	23,600	23,600
	Totals for dept 000 - REVENUE	16,222	16,130	25,155	14,787	626	23,600	23,600
	TOTAL ESTIMATED REVENUES	16,222	16,130	25,155	14,787	626	23,600	23,600
APPROPRIATIONS								
Dept 730 - PROFESSIONAL SERVICES								
283-730-801.000	PROFESSIONAL SERVICES: ADMINISTRA	750	750	750	750		750	750
	Totals for dept 730 - PROFESSIONAL SERVICES	750	750	750	750		750	750
Dept 905 - DEBT SERVICE								
283-905-980.991	PRINCIPAL	14,324	14,233	18,480	14,037		21,703	21,703
283-905-980.995	INTEREST			4,778				
	Totals for dept 905 - DEBT SERVICE	14,324	14,233	23,258	14,037		21,703	21,703
Dept 964 - TAX REIMBURSEMENTS								
283-964-969.000	DEVELOPER REIMBURSEMENT	1,147	1,147	1,147			1,147	1,147
	Totals for dept 964 - TAX REIMBURSEMENTS	1,147	1,147	1,147			1,147	1,147
	TOTAL APPROPRIATIONS	16,221	16,130	25,155	14,787		23,600	23,600
NET OF REVENUES/APPROPRIATIONS - FUND 283								
		1				626		
	BEGINNING FUND BALANCE	20	20	20	20	20	646	646
	ENDING FUND BALANCE	21	20	20	20	646	646	646
Fund: 288 OBRA FUND-DISTRICT #17 CARGILL (PREV #8)								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
288-000-401.407	OBRA:TAX CAPTURE	5,559	4,447	111,483	111,495		190,000	190,000
288-000-695.698	OTHER FINANCING SOURCES	1,837,134	10,188					
	Totals for dept 000 - REVENUE	1,842,693	14,635	111,483	111,495		190,000	190,000
	TOTAL ESTIMATED REVENUES	1,842,693	14,635	111,483	111,495		190,000	190,000
APPROPRIATIONS								
Dept 730 - PROFESSIONAL SERVICES								
288-730-801.000	PROFESSIONAL SERVICES: ADMINISTRA	11,363		107	107	6,384	9,902	9,902
288-730-818.000	CONTRACTUAL SERVICES	193						
	Totals for dept 730 - PROFESSIONAL SERVICES	11,556		107	107	6,384	9,902	9,902
Dept 901 - CAPITAL OUTLAY								
288-901-965.100	CAPITAL CONTRIBUTIONS	1,409,205	396,198					
	Totals for dept 901 - CAPITAL OUTLAY	1,409,205	396,198					
Dept 905 - DEBT SERVICE								
288-905-980.991	PRINCIPAL			34,539	31,770		30,000	30,000
288-905-980.995	INTEREST			76,837	79,618		150,098	150,098
	Totals for dept 905 - DEBT SERVICE			111,376	111,388		180,098	180,098
	TOTAL APPROPRIATIONS	1,420,761	396,198	111,483	111,495	6,384	190,000	190,000

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 288 OBRA FUND-DISTRICT #17 CARGILL (PREV #8)								
NET OF REVENUES/APPROPRIATIONS - FUND 288		421,932	(381,563)			(6,384)		
BEGINNING FUND BALANCE		(40,371)	381,562				(6,384)	(6,384)
ENDING FUND BALANCE		381,561	(1)			(6,384)	(6,384)	(6,384)
Fund: 289 OBRA:DISTRICT#9(ROBBIN'S LOFT)								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
289-000-401.407	OBRA:TAX CAPTURE	2,782	2,929	3,128	2,988	173	3,343	3,343
Totals for dept 000 - REVENUE		2,782	2,929	3,128	2,988	173	3,343	3,343
TOTAL ESTIMATED REVENUES		2,782	2,929	3,128	2,988	173	3,343	3,343
APPROPRIATIONS								
Dept 730 - PROFESSIONAL SERVICES								
289-730-801.000	PROFESSIONAL SERVICES: ADMINISTRA	1,100	1,200	1,200	1,100		1,200	1,200
Totals for dept 730 - PROFESSIONAL SERVICES		1,100	1,200	1,200	1,100		1,200	1,200
Dept 964 - TAX REIMBURSEMENTS								
289-964-969.000	DEVELOPER REIMBURSEMENT				1,888			
Totals for dept 964 - TAX REIMBURSEMENTS					1,888			
TOTAL APPROPRIATIONS		1,100	1,200	1,200	2,988		1,200	1,200
NET OF REVENUES/APPROPRIATIONS - FUND 289		1,682	1,729	1,928		173	2,143	2,143
BEGINNING FUND BALANCE		35,979	37,660	39,389	41,317	41,317	41,490	41,490
ENDING FUND BALANCE		37,661	39,389	41,317	41,317	41,490	43,633	43,633
Fund: 291 OBRA FUND-DIST#11(CAPITOL BOWL)								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
291-000-401.407	OBRA:TAX CAPTURE	1,663	1,364	1,214	2,193	155	1,250	1,250
291-000-671.676	DONATIONS	8,904	5,097	5,172	8,904		5,200	5,200
Totals for dept 000 - REVENUE		10,567	6,461	6,386	11,097	155	6,450	6,450
TOTAL ESTIMATED REVENUES		10,567	6,461	6,386	11,097	155	6,450	6,450
APPROPRIATIONS								
Dept 730 - PROFESSIONAL SERVICES								
291-730-801.000	PROFESSIONAL SERVICES: ADMINISTRA	864	864	864	875		864	864
Totals for dept 730 - PROFESSIONAL SERVICES		864	864	864	875		864	864
Dept 964 - TAX REIMBURSEMENTS								
291-964-969.000	DEVELOPER REIMBURSEMENT	9,703	5,597	5,522			5,586	5,586
Totals for dept 964 - TAX REIMBURSEMENTS		9,703	5,597	5,522			5,586	5,586
TOTAL APPROPRIATIONS		10,567	6,461	6,386	875		6,450	6,450
NET OF REVENUES/APPROPRIATIONS - FUND 291					10,222	155		
BEGINNING FUND BALANCE		1,019	1,019	1,019	1,019	1,019	1,174	1,174
ENDING FUND BALANCE		1,019	1,019	1,019	11,241	1,174	1,174	1,174
Fund: 292 OBRA FUND-DIST#12(WOODARD LOFT)								
ESTIMATED REVENUES								
Dept 000 - REVENUE								

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 292 OBRA FUND-DIST#12(WOODARD LOFT)								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
292-000-401.407	OBRA:TAX CAPTURE	69,195	94,817	105,902	91,560	2,542	112,160	112,160
Totals for dept 000 - REVENUE		69,195	94,817	105,902	91,560	2,542	112,160	112,160
TOTAL ESTIMATED REVENUES		69,195	94,817	105,902	91,560	2,542	112,160	112,160
APPROPRIATIONS								
Dept 730 - PROFESSIONAL SERVICES								
292-730-801.000	PROFESSIONAL SERVICES: ADMINISTRA	1,000	1,000	1,000	1,000		1,000	1,000
Totals for dept 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	68,195	93,817	104,902	90,560		111,160	111,160
Totals for dept 964 - TAX REIMBURSEMENTS		68,195	93,817	104,902	90,560		111,160	111,160
TOTAL APPROPRIATIONS		69,195	94,817	105,902	91,560		112,160	112,160
NET OF REVENUES/APPROPRIATIONS - FUND 292						2,542		
BEGINNING FUND BALANCE		3,970	3,970	3,970	3,970	3,970	6,512	6,512
ENDING FUND BALANCE		3,970	3,970	3,970	3,970	6,512	6,512	6,512
Fund: 295 OBRA-DIST#15 -ARMORY BUILDING								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
295-000-401.407	OBRA:TAX CAPTURE		1,804	12,600	68,736		75,000	75,000
Totals for dept 000 - REVENUE			1,804	12,600	68,736		75,000	75,000
TOTAL ESTIMATED REVENUES			1,804	12,600	68,736		75,000	75,000
APPROPRIATIONS								
Dept 730 - PROFESSIONAL SERVICES								
295-730-801.000	PROFESSIONAL SERVICES: ADMINISTRA		1,500	1,605	6,082	722	3,861	3,861
Totals for dept 730 - PROFESSIONAL SERVICES			1,500	1,605	6,082	722	3,861	3,861
Dept 964 - TAX REIMBURSEMENTS								
295-964-969.000	DEVELOPER REIMBURSEMENT		304	10,995	62,654		71,139	71,139
Totals for dept 964 - TAX REIMBURSEMENTS			304	10,995	62,654		71,139	71,139
TOTAL APPROPRIATIONS			1,804	12,600	68,736	722	75,000	75,000
NET OF REVENUES/APPROPRIATIONS - FUND 295						(722)		
BEGINNING FUND BALANCE							(722)	(722)
ENDING FUND BALANCE						(722)	(722)	(722)
Fund: 297 HISTORICAL FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
297-000-600.600	SALES	2,632	4,922	4,496	4,500	1,875	4,500	4,500
297-000-664.664	INTEREST INCOME	94	180	474	150	132	150	150
297-000-664.667	RENTS		1,250	350				
297-000-664.668	RENTAL INCOME	12,650	11,600	7,750	14,400	10,100	14,400	14,400
297-000-671.675	DONATIONS-PRIVATE	24,142	20,894	36,739	15,000	11,389	15,000	15,000
297-000-671.679	DONATIONS:HOME TOUR		4,614		3,500	8,531		

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 297 HISTORICAL FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
297-000-695.101	GENERAL FUND TRANSFER	46,923	33,000	33,000	40,000	30,000	40,000	40,000
297-000-695.699	APPROPRIATION OF FUND BALANCE				8,654		8,504	8,504
Totals for dept 000 - REVENUE		<u>86,441</u>	<u>76,460</u>	<u>82,809</u>	<u>86,204</u>	<u>62,027</u>	<u>82,554</u>	<u>82,554</u>
TOTAL ESTIMATED REVENUES		86,441	76,460	82,809	86,204	62,027	82,554	82,554
APPROPRIATIONS								
Dept 797 - HISTORICAL COMMISSION								
297-797-702.200	WAGES				35,061	16,300	12,941	12,941
297-797-702.400	WAGES - TEMPORARY				12,500	400	12,941	12,941
297-797-715.000	SOCIAL SECURITY (FICA)				3,609	1,278	1,980	1,980
297-797-717.000	UNEMPLOYMENT INSURANCE				45		40	40
297-797-719.000	WORKERS' COMPENSATION				189		80	80
297-797-728.000	OPERATING SUPPLIES	595	46	279	300	1,024	300	300
297-797-728.100	SUPPLIES	62		200				
297-797-728.200	SUPPLIES-HISTORIC COLLECTION	174	3,723	680	350		350	350
297-797-728.300	HOME TOUR PROMOTION	1,350			750	972		
297-797-801.000	PROFESSIONAL SERVICES: ADMINISTRA	21,934	465	3,027	1,000	10,865	30,272	30,272
FOOTNOTE AMOUNTS:							27,272	
CONTRACTOR-12 MONTHS								
FOOTNOTE AMOUNTS:							3,000	
GF PAID DIRECT COSTS								
GL # FOOTNOTE TOTAL:							30,272	
297-797-810.000	INSURANCE & BONDS	1,248	1,250	1,239	1,250	1,245	1,250	1,250
297-797-831.000	BUILDING MAINTENANCE	84	63					
297-797-856.000	MISCELLANEOUS	1,873	2,991	6,059	1,000	1,263	500	500
297-797-869.000	PROMOTION	4,252	5,481	2,393	2,000		1,000	1,000
297-797-870.000	EXHIBITIONS	1,985	557	1,362	2,500		1,200	1,200
297-797-974.000	SYSTEM IMPROVEMENTS				500		500	500
Totals for dept 797 - HISTORICAL COMMISSION		<u>33,557</u>	<u>14,576</u>	<u>15,239</u>	<u>61,054</u>	<u>33,347</u>	<u>63,354</u>	<u>63,354</u>
Dept 798 - CASTLE								
297-798-702.200	WAGES	34,133	34,367	35,061		1,349		
297-798-702.400	WAGES - SEASONAL-DOCENTS	10,214	11,967	11,033		534		
297-798-715.000	SOCIAL SECURITY (FICA)	3,393	3,545	3,526		144		
297-798-717.000	UNEMPLOYMENT INSURANCE	40	75	95		21		
297-798-719.000	WORKERS' COMPENSATION	157	84	74		100		
297-798-728.000	OPERATING SUPPLIES	103	231		500	485	500	500
297-798-810.000	INSURANCE & BONDS	560	700	693	650	697	700	700
297-798-820.000	UTILITIES	4,821	4,654	4,470	5,000	3,213	5,000	5,000
297-798-831.000	BUILDING MAINTENANCE	3,631	835	2,174	5,000	3,531	2,000	2,000
297-798-856.000	MISCELLANEOUS	7,659	3,010	1,786	500	134	500	500
297-798-869.000	PROMOTION	250	46					
Totals for dept 798 - CASTLE		<u>64,961</u>	<u>59,514</u>	<u>58,912</u>	<u>11,650</u>	<u>10,208</u>	<u>8,700</u>	<u>8,700</u>
Dept 799 - GOULD HOUSE								
297-799-810.000	INSURANCE & BONDS	658	700	693	700	697	700	700
297-799-820.000	UTILITIES	4,296	4,059	4,226	4,300	3,011	4,300	4,300
297-799-831.000	BUILDING MAINTENANCE	2,558	1,261	10,307	5,000	9,428	2,000	2,000
297-799-831.200	BLDG MAINTENANCE-RENTAL	520		5,901	1,500	363	1,500	1,500
297-799-856.000	MISCELLANEOUS	1,155	817	1,325	1,000	313	1,000	1,000
297-799-869.000	PROMOTION			230				
Totals for dept 799 - GOULD HOUSE		<u>9,187</u>	<u>6,837</u>	<u>22,682</u>	<u>12,500</u>	<u>13,812</u>	<u>9,500</u>	<u>9,500</u>

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 297 HISTORICAL FUND								
APPROPRIATIONS								
Dept 800 - COMSTOCK/WOODARD								
297-800-728.000	OPERATING SUPPLIES					149		
297-800-831.000	BUILDING MAINTENANCE				1,000	232	1,000	1,000
297-800-856.000	MISCELLANEOUS					254		
Totals for dept 800 - COMSTOCK/WOODARD					1,000	635	1,000	1,000
TOTAL APPROPRIATIONS		107,705	80,927	96,833	86,204	58,002	82,554	82,554
NET OF REVENUES/APPROPRIATIONS - FUND 297		(21,264)	(4,467)	(14,024)		4,025		
BEGINNING FUND BALANCE		95,019	73,756	69,289	55,265	55,265	59,290	59,290
ENDING FUND BALANCE		73,755	69,289	55,265	55,265	59,290	59,290	59,290
Fund: 298 HISTORICAL SITES FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
298-000-401.403	GENERAL PROPERTY TAX				125,000	118,136	139,042	139,042
298-000-401.445	INTEREST & PENALTIES ON TAXES					249	250	250
298-000-664.664	INTEREST INCOME					699	700	700
Totals for dept 000 - REVENUE					125,000	119,084	139,992	139,992
TOTAL ESTIMATED REVENUES					125,000	119,084	139,992	139,992
APPROPRIATIONS								
Dept 798 - CASTLE								
298-798-831.000	BUILDING MAINTENANCE				113,000		113,000	113,000
FOOTNOTE AMOUNTS:								25,000
298-798-974.000	GOULD HOUSE ROOF REPAIR SYSTEM IMPROVEMENTS					200		
Totals for dept 798 - CASTLE					113,000	200	113,000	113,000
Dept 799 - GOULD HOUSE								
298-799-818.000	CONTRACTUAL SERVICES					5,818		
298-799-831.000	BUILDING MAINTENANCE				12,000	2,642	12,000	12,000
Totals for dept 799 - GOULD HOUSE					12,000	8,460	12,000	12,000
Dept 800 - COMSTOCK/WOODARD								
298-800-831.000	BUILDING MAINTENANCE					2,141		
Totals for dept 800 - COMSTOCK/WOODARD						2,141		
TOTAL APPROPRIATIONS					125,000	10,801	125,000	125,000
NET OF REVENUES/APPROPRIATIONS - FUND 298						108,283	14,992	14,992
BEGINNING FUND BALANCE							108,283	108,283
ENDING FUND BALANCE						108,283	123,275	123,275
Fund: 325 DEBT SERVICE-2010 GO BONDS								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
325-000-401.403	GENERAL PROPERTY TAX	65,948	74,873	83,383	91,453	76,266	89,233	89,233
Totals for dept 000 - REVENUE		65,948	74,873	83,383	91,453	76,266	89,233	89,233
TOTAL ESTIMATED REVENUES		65,948	74,873	83,383	91,453	76,266	89,233	89,233

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 325 DEBT SERVICE-2010 GO BONDS								
APPROPRIATIONS								
Dept 905 - DEBT SERVICE								
325-905-980.991	PRINCIPAL	30,000	40,000	50,000	60,000	60,000	60,000	60,000
	2010 GO STREET BOND							
325-905-980.995	INTEREST	35,948	34,873	33,383	31,453	31,453	29,233	29,233
Totals for dept 905 - DEBT SERVICE		65,948	74,873	83,383	91,453	91,453	89,233	89,233
TOTAL APPROPRIATIONS		65,948	74,873	83,383	91,453	91,453	89,233	89,233
NET OF REVENUES/APPROPRIATIONS - FUND 325						(15,187)		
BEGINNING FUND BALANCE		13	13	14	14	14	(15,173)	(15,173)
ENDING FUND BALANCE		13	13	14	14	(15,173)	(15,173)	(15,173)
Fund: 327 DEBT SERVICE								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
327-000-401.403	GENERAL PROPERTY TAX	66,746	391,186	413,305	811,106	793,109	804,733	804,733
327-000-401.430	INDUSTRIAL/COMMERCIAL FACILITIES			4,362				
327-000-401.431	OBSOLETE PROPERTY REHAB TAXES(OPR			619				
327-000-401.432	NEIGHBORHOOD ENTERPRISE ZONE REHA			1,453				
Totals for dept 000 - REVENUE		66,746	391,186	419,739	811,106	793,109	804,733	804,733
TOTAL ESTIMATED REVENUES		66,746	391,186	419,739	811,106	793,109	804,733	804,733
APPROPRIATIONS								
Dept 905 - DEBT SERVICE								
327-905-980.991	PRINCIPAL	30,000	250,000	260,000	405,000	35,000	470,000	470,000
	2013 & 2016 UTGO STREET VOTED DEBT							
327-905-980.995	INTEREST	36,768	140,468	158,069	404,856	234,490	333,483	333,483
327-905-980.998	PAYING AGENT FEES	250	750	1,250	1,250	1,250	1,250	1,250
Totals for dept 905 - DEBT SERVICE		67,018	391,218	419,319	811,106	270,740	804,733	804,733
TOTAL APPROPRIATIONS		67,018	391,218	419,319	811,106	270,740	804,733	804,733
NET OF REVENUES/APPROPRIATIONS - FUND 327						522,369		
BEGINNING FUND BALANCE		667	395	363	784	784	523,153	523,153
ENDING FUND BALANCE		395	363	783	784	523,153	523,153	523,153
Fund: 397 2009 LTGO DEBT								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
397-000-671.674	DDA CONTRIBUTION	76,818	80,118	78,115	76,023	76,023	78,885	78,885
Totals for dept 000 - REVENUE		76,818	80,118	78,115	76,023	76,023	78,885	78,885
TOTAL ESTIMATED REVENUES		76,818	80,118	78,115	76,023	76,023	78,885	78,885
APPROPRIATIONS								
Dept 905 - DEBT SERVICE								
397-905-980.991	PRINCIPAL	40,000	45,000	45,000	45,000		50,000	50,000
397-905-980.995	INTEREST	36,068	34,368	32,365	30,273	15,136	28,135	28,135
397-905-980.998	PAYING AGENT FEES	750	750	750	750		750	750
Totals for dept 905 - DEBT SERVICE		76,818	80,118	78,115	76,023	15,136	78,885	78,885
TOTAL APPROPRIATIONS		76,818	80,118	78,115	76,023	15,136	78,885	78,885

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 397 2009 LTGO DEBT								
NET OF REVENUES/APPROPRIATIONS - FUND 397						60,887		
BEGINNING FUND BALANCE							60,887	60,887
ENDING FUND BALANCE						60,887	60,887	60,887
Fund: 401 CAPITAL PROJECT FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
401-000-671.687	INSURANCE REFUNDS				84,100	84,056		
401-000-699.101	TRANFERS IN - GENERAL FUND			358,840	291,989	290,395	394,544	68,143
Totals for dept 000 - REVENUE				358,840	376,089	374,451	394,544	68,143
TOTAL ESTIMATED REVENUES				358,840	376,089	374,451	394,544	68,143
APPROPRIATIONS								
Dept 000 - REVENUE								
401-000-975.000	BUILDING IMPROVEMENTS				166,350		191,050	
	FOOTNOTE AMOUNTS:						30,000	(30,000)
	LIBRARY HVAC (2 EACH) UNITS REPLACEMENT						10,000	(10,000)
	FOOTNOTE AMOUNTS:						15,000	(15,000)
	CITY HALL CARPET FOR IT & FINANCE WING						10,000	(10,000)
	FOOTNOTE AMOUNTS:						25,000	(25,000)
	CITY HALL FRONT STEPS REPAIR						5,000	(5,000)
	FOOTNOTE AMOUNTS:						5,400	(5,400)
	DOWNTOWN DECORATIVE CHAMBER LIGHT & POLE REPLACEMENT						12,000	(12,000)
	FOOTNOTE AMOUNTS:						6,000	(6,000)
	GOULD HOUSE ROOF REPLACE-MOVED TO HISTORICAL MILLAGE FUND						7,000	(7,000)
	FOOTNOTE AMOUNTS:						65,650	(65,650)
	RAISE DOOR OPENING GRAY BARN DPW (SELF HELP)							
	FOOTNOTE AMOUNTS:							
	ROOF & CONCRETE REPAIRS WATER DIST COLD STORAGE (SELF HELP)							
	FOOTNOTE AMOUNTS:							
	DPW EQUIPMENT STORAGE (SELF HELP) REROOF BROWN BARN							
	FOOTNOTE AMOUNTS:							
	DPW EQUIPMENT STORAGE (SELF HELP) ADD PARTITION							
	FOOTNOTE AMOUNTS:							
	PUBLIC SAFETY BUILDING REPAIRS							
	FOOTNOTE AMOUNTS:							
	FY21 CONTRIBUTION TO RETAINING WALL							
	FOOTNOTE AMOUNTS:							
	GL # FOOTNOTE TOTAL:						191,050	(191,050)
401-000-980.000	EQUIPMENT			8,461	37,100	16,222	17,120	
	FOOTNOTE AMOUNTS:						17,120	(17,120)
	FIRE CHEST COMPRESSION UNIT FOR 2ND AMBULANCE							
401-000-980.100	COMPUTERS			29,946	72,289	36,032	54,600	12,000
	FOOTNOTE AMOUNTS:						600	(600)
	TREASURER SCANNER						12,000	
	FOOTNOTE AMOUNTS:							
	IT COMPUTER REPLACEMENTS-CITY WIDE						11,800	(11,800)
	FOOTNOTE AMOUNTS:						7,000	(7,000)
	CISCO SMARTNET & UMBRELLA-MOVED TO IT DEPT IN GENL FD (ANNUAL FEE)							
	FOOTNOTE AMOUNTS:						10,400	(10,400)
	CLERK - LASERFICHE SERVER REPLACEMENT							
	FOOTNOTE AMOUNTS:						4,500	(4,500)
	CLERK - 9 OR 10 COUNCIL LAPTOPS WITH WIRING EQUIPMENT							
	FOOTNOTE AMOUNTS:							
	CLERK - 6 ELECTION LAPTOPS							

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 401 CAPITAL PROJECT FUND								
APPROPRIATIONS								
Dept 000 - REVENUE								
							7,500	(7,500)
	CLERK - AGENDA SOFTWARE							
							800	(800)
	CLERK - PRINTER REPLACEMENT							
	GL # FOOTNOTE TOTAL:						54,600	(42,600)
401-000-981.000	VEHICLES			253,694	134,700	94,607	143,274	56,143
							112,286	(56,143)
	2 POLICE PATROL SUVS							
							30,988	(30,988)
	POLICE ADMIN VEHICLE							
	GL # FOOTNOTE TOTAL:						143,274	(87,131)
Totals for dept 000 - REVENUE				292,101	410,439	146,861	406,044	68,143
TOTAL APPROPRIATIONS				292,101	410,439	146,861	406,044	68,143
NET OF REVENUES/APPROPRIATIONS - FUND 401				66,739	(34,350)	227,590	(11,500)	
BEGINNING FUND BALANCE					66,739	66,739	294,329	294,329
ENDING FUND BALANCE				66,739	32,389	294,329	282,829	294,329
Fund: 411 CAPITAL PROJECTS-STREET PROGRAM								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
411-000-664.664	INTEREST INCOME	458	9,291	32,230	15,000	31,887	10,000	10,000
411-000-695.699	APPROPRIATION OF FUND BALANCE				2,259,807		990,000	990,000
411-000-698.000	PROCEEDS FROM BOND ISSUANCE	4,900,000		5,100,000				
Totals for dept 000 - REVENUE		4,900,458	9,291	5,132,230	2,274,807	31,887	1,000,000	1,000,000
TOTAL ESTIMATED REVENUES		4,900,458	9,291	5,132,230	2,274,807	31,887	1,000,000	1,000,000
APPROPRIATIONS								
Dept 270 - ADMINISTRATIVE								
411-270-801.000	PROFESSIONAL SERVICES: ADMINISTRA	50,205	876	40,551		1,051		
Totals for dept 270 - ADMINISTRATIVE		50,205	876	40,551		1,051		
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	1,246,935	750,000	1,147,710	500,000	500,000
411-966-999.203	TRANSFER TO LOCAL STREET	112,879		775,533	1,524,807	1,800,000	500,000	500,000
Totals for dept 966 - TRANSFERS OUT		466,209	2,815,000	2,022,468	2,274,807	2,947,710	1,000,000	1,000,000
TOTAL APPROPRIATIONS		516,414	2,815,876	2,063,019	2,274,807	2,948,761	1,000,000	1,000,000
NET OF REVENUES/APPROPRIATIONS - FUND 411		4,384,044	(2,806,585)	3,069,211		(2,916,874)		
BEGINNING FUND BALANCE		440,199	4,824,243	2,017,659	5,086,870	5,086,870	2,169,996	2,169,996
ENDING FUND BALANCE		4,824,243	2,017,658	5,086,870	5,086,870	2,169,996	2,169,996	2,169,996
Fund: 494 CAPITAL PROJECTS FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
494-000-664.664	INTEREST INCOME	37	13	327		295	250	250
494-000-695.699	APPROPRIATION OF FUND BALANCE				10,000		10,000	10,000
Totals for dept 000 - REVENUE		37	13	327	10,000	295	10,250	10,250

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Fund: 494 CAPITAL PROJECTS FUND								
ESTIMATED REVENUES								
TOTAL ESTIMATED REVENUES		37	13	327	10,000	295	10,250	10,250
APPROPRIATIONS								
Dept 270 - ADMINISTRATIVE								
494-270-834.000	MAINTENANCE				10,000		10,000	10,000
Totals for dept 270 - ADMINISTRATIVE					10,000		10,000	10,000
TOTAL APPROPRIATIONS					10,000		10,000	10,000
NET OF REVENUES/APPROPRIATIONS - FUND 494		37	13	327		295	250	250
BEGINNING FUND BALANCE		35,615	35,652	35,666	35,992	35,992	36,287	36,287
ENDING FUND BALANCE		35,652	35,665	35,993	35,992	36,287	36,537	36,537
Fund: 588 TRANSPORTATION FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
588-000-401.403	GENERAL PROPERTY TAX	72,401	78,062	80,748	75,279	76,282	76,000	76,000
588-000-664.664	INTEREST INCOME		18	275		100		
Totals for dept 000 - REVENUE		72,401	78,080	81,023	75,279	76,382	76,000	76,000
TOTAL ESTIMATED REVENUES		72,401	78,080	81,023	75,279	76,382	76,000	76,000
APPROPRIATIONS								
Dept 200 - GEN SERVICES								
588-200-818.000	CONTRACTUAL SERVICES	64,190	33,406	75,315	75,279	62,939	76,000	76,000
Totals for dept 200 - GEN SERVICES		64,190	33,406	75,315	75,279	62,939	76,000	76,000
TOTAL APPROPRIATIONS		64,190	33,406	75,315	75,279	62,939	76,000	76,000
NET OF REVENUES/APPROPRIATIONS - FUND 588		8,211	44,674	5,708		13,443		
BEGINNING FUND BALANCE		26	8,237	52,910	58,619	58,619	72,062	72,062
ENDING FUND BALANCE		8,237	52,911	58,618	58,619	72,062	72,062	72,062
Fund: 590 SEWER FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
590-000-401.446	PENALTIES - LATE CHARGES	27,598	28,549	33,937	28,000	25,852	28,000	28,000
590-000-450.477	SWR:PERMITS/INSPECTION FEE	2,310	380	320	500	320	500	500
590-000-539.529	STATE SOURCES	564,455	199,530					
590-000-550.000	CAPITAL CONTRIBUTION-STATE						1,340,000	1,340,000
SRF COLLECTION #5699-01								
590-000-600.601	METERED SALES	1,598,198	1,767,381	1,836,560	1,855,750	1,386,578	1,958,744	1,958,744
590-000-664.664	INTEREST INCOME	(1,453)	10,671	34,634	25,000	28,396	25,000	25,000
590-000-671.673	SALE OF FIXED ASSETS					4,474		
590-000-671.694	MISCELLANEOUS		4,198	6,330		15,599		
590-000-695.699	APPROPRIATION OF FUND BALANCE				892,485			
Totals for dept 000 - REVENUE		2,191,108	2,010,709	1,911,781	2,801,735	1,461,219	3,352,244	3,352,244
TOTAL ESTIMATED REVENUES		2,191,108	2,010,709	1,911,781	2,801,735	1,461,219	3,352,244	3,352,244
APPROPRIATIONS								
Dept 200 - GEN SERVICES								
590-200-702.100	SALARIES	34,976	31,906	75,420	96,497	69,817	92,610	95,954

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 590 SEWER FUND								
APPROPRIATIONS								
Dept 200 - GEN SERVICES								
FOOTNOTE AMOUNTS:								3,344
MML STUDY INCREASES TO MINIMUM RANGE (50% TO INCREASE)								
590-200-715.000	SOCIAL SECURITY (FICA)	2,677	3,373	5,723	7,433	5,359	7,085	7,085
590-200-716.100	HEALTH INSURANCE	1,927	2,982	8,901	15,660	17,788	29,287	29,287
590-200-716.200	DENTAL INSURANCE	92	118	467	667	655	1,472	1,472
590-200-716.300	OPTICAL INSURANCE	11	14	67	94	90	157	157
590-200-716.400	LIFE INSURANCE	216	249	385	872	340	460	460
590-200-716.500	DISABILITY INSURANCE	391	478	828	1,102	806	1,071	1,071
590-200-717.000	UNEMPLOYMENT INSURANCE			13	27		30	30
590-200-718.200	DEFINED CONTRIBUTION	1,386	1,711	2,954	3,904	2,785	3,638	3,638
590-200-719.000	WORKERS' COMPENSATION	188	196	261	1,002	532	532	532
590-200-728.000	OPERATING SUPPLIES	220	1,938	589	1,000	325	1,000	1,000
590-200-801.000	PROFESSIONAL SERVICES: ADMINISTRA	2,850	2,938	3,526	3,600	3,526	4,000	4,000
590-200-810.000	INSURANCE & BONDS	18,301	9,992	9,903	21,961	9,956	10,000	10,000
590-200-818.000	CONTRACTUAL SERVICES	7,397	8,867	11,477	10,500	6,435	13,500	13,500
ADDITIONAL FUNDS FOR MAILING OF NEW NEWS LETTER TO RESIDENTS...\$3,000.00								
590-200-850.000	BAD DEBT EXPENSE	7,154	(146)					
590-200-860.000	EDUCATION & TRAINING		153	298	500	279		
590-200-890.200	OPERATION & MAINTENANCE	997,675	1,056,219	1,107,028	1,145,429	861,464	1,150,000	1,175,000
FOOTNOTE AMOUNTS:								1,175,000
ADJUST TO AGREE WITH WWTP REVENUE-CITY OF OWOSSO OP & MAINT CHG								
590-200-890.300	REPLACEMENT	141,693	141,822	185,144	237,600	179,059	250,000	341,000
FOOTNOTE AMOUNTS:								341,000
ADJ FOR WWTP INCREASE IN CAP CONTR FROM CITY OF OWOSSO								
590-200-899.101	GF CONTRIBUTION	100,800	100,800	88,155	100,800	66,116	100,800	100,800
590-200-968.000	DEPRECIATION EXPENSE	50,013	50,013	50,618				
Totals for dept 200 - GEN SERVICES		1,367,967	1,413,623	1,551,757	1,648,648	1,225,332	1,665,642	1,784,986
Dept 549 - SEWER OPERATIONS								
590-549-702.200	WAGES	26,803	29,247	15,333	76,009	27,068	24,774	24,774
590-549-702.300	OVERTIME	6,018	4,203	4,191	7,200	2,617	6,000	6,000
590-549-703.000	OTHER COMPENSATION	20,984	10,669	11,169		11,796	12,000	12,000
590-549-715.000	SOCIAL SECURITY (FICA)	6,372	6,108	5,519	5,969	5,118	6,776	6,776
590-549-716.000	FRINGES	(14,013)	(29,052)	(31,543)		(20,471)	(10,000)	(10,000)
590-549-716.100	HEALTH INSURANCE	16,608	26,078	21,266	32,245	10,367	32,857	32,857
590-549-716.200	DENTAL INSURANCE	609	971	624	1,214	349	978	978
590-549-716.300	OPTICAL INSURANCE	80	121	93	172	90	126	126
590-549-716.400	LIFE INSURANCE	132	158	123	158	178	396	396
590-549-716.500	DISABILITY INSURANCE		275	231	413	325	420	420
590-549-717.000	UNEMPLOYMENT INSURANCE	50	86	50			50	50
590-549-718.000	RETIREMENT	44,448	24,533	69,747	26,738	25,309		
590-549-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR						34,961	34,961
590-549-718.200	DEFINED CONTRIBUTION	656	1,420	1,065	1,623	1,199	1,503	1,503
590-549-719.000	WORKERS' COMPENSATION	1,476	980	1,001	1,751	1,012	1,200	1,200
590-549-728.000	OPERATING SUPPLIES	1,993	1,848	4,735	2,500	1,435	5,000	5,000
WILL ADD 600 LF OF VACTOR HOSE @ \$2,000.00								
WILL ADD REPLACEMENT PARTS SEWER CAMERA @ \$700.00								
590-549-751.000	GAS & OIL	4,927	5,057	6,465	5,800	2,736	6,000	6,000
590-549-818.000	CONTRACTUAL SERVICES	640,331	163,432	169,933	350,000	38,738	182,000	182,000
FOOTNOTE AMOUNTS:								94,000
SRF CONSTR ENG								
FOOTNOTE AMOUNTS:								18,000
INTERCEPTOR ENGINEERING-INLAND WATERS TERMINATION								

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 590 SEWER FUND								
APPROPRIATIONS								
Dept 549 - SEWER OPERATIONS								
	FOOTNOTE AMOUNTS:						30,000	
	CLEANING 27" SANITARY SEWER FOR N CHIPMAN ANNUAL REHAB							
	GL # FOOTNOTE TOTAL:						142,000	
590-549-833.000	EQUIPMENT MAINTENANCE	122	24		1,000		1,000	1,000
590-549-833.200	SEWER REPAIR	4,382	709	1,275	5,000	4,465	5,000	5,000
590-549-833.300	SERVICE LINE REPAIR SEPARATION-SS	4,950			5,000			
590-549-836.000	LIFT STATION MAINTENANCE	3,574	173	7,478	4,500	9,450	6,000	6,000
590-549-836.100	LIFT STATION UTILITIES	2,679	3,176	3,472	4,000	2,077	4,200	4,200
	CLOUD BASED COMM FOR MONITORING EQUIPMENT UIS (WRIGHT & OSBORN LIFT STATIONS.....)				\$600.00			
590-549-843.000	EQUIPMENT RENTAL	36,808	23,255	10,869	30,000	16,767	25,000	25,000
590-549-860.000	EDUCATION & TRAINING		220	110	1,000	230	1,000	1,000
	Totals for dept 549 - SEWER OPERATIONS	809,989	273,691	303,206	562,292	140,855	347,241	347,241
Dept 901 - CAPITAL OUTLAY								
590-901-973.000	CAPITAL OUTLAY - SEWERS		118,375	32,516	520,000	91,970	1,802,000	1,400,000
	FOOTNOTE AMOUNTS:						12,000	(12,000)
	LIFT STATION MONITORING/METERING EQUIP (WRIGHT&OSBORN)-PUSH BACK 1 YEAR						20,000	(20,000)
	FOOTNOTE AMOUNTS:						20,000	(20,000)
	LIFT STATION PUMP REPLACEMENT AT OSBORN & PALMER						20,000	(20,000)
	FOOTNOTE AMOUNTS:						225,000	(225,000)
	ISCO METER VAULT INSTALLATION @ 2 LOCATIONS						125,000	(125,000)
	FOOTNOTE AMOUNTS:						125,000	(125,000)
	27" SAN SEWER INTERCEPTOR CLEAN/TV/REPAIR						402,000	(402,000)
	FOOTNOTE AMOUNTS:						402,000	(402,000)
	HIGH PRIORITY SAN SEWER REHAB (NON SRF)						402,000	(402,000)
	GL # FOOTNOTE TOTAL:						402,000	(402,000)
590-901-977.000	COL - EQUIPMENT		2,018		20,000		40,000	40,000
	MOBILE GENERATOR FOR LIFT STATIONS.....				\$40,000.00			
	Totals for dept 901 - CAPITAL OUTLAY		120,393	32,516	540,000	91,970	1,842,000	1,440,000
Dept 905 - DEBT SERVICE								
590-905-980.991	PRINCIPAL				40,000	40,000	40,000	40,000
590-905-980.995	INTEREST	13,326	12,451	11,545	10,795	10,795	9,794	31,294
	FOOTNOTE AMOUNTS:							9,794
	2008 DEBT INTEREST							21,500
	FOOTNOTE AMOUNTS:							21,500
	2020 DEBT EST INTEREST							31,294
	GL # FOOTNOTE TOTAL:							31,294
	Totals for dept 905 - DEBT SERVICE	13,326	12,451	11,545	50,795	50,795	49,794	71,294
Dept 965 - OTHER FINANCING SOURCES (USES)								
590-965-995.000	OTHER FINANCING SOURCES (USES)			380,000				
	Totals for dept 965 - OTHER FINANCING SOURCES (USE)			380,000				
	TOTAL APPROPRIATIONS	2,191,282	1,820,158	2,279,024	2,801,735	1,508,952	3,904,677	3,643,521
	NET OF REVENUES/APPROPRIATIONS - FUND 590	(174)	190,551	(367,243)		(47,733)	(552,433)	(291,277)
	BEGINNING FUND BALANCE	3,962,117	3,961,942	4,152,495	3,785,248	3,785,248	3,737,515	3,737,515
	ENDING FUND BALANCE	3,961,943	4,152,493	3,785,252	3,785,248	3,737,515	3,185,082	3,446,238
Fund: 591 WATER FUND								
ESTIMATED REVENUES								

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 591 WATER FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
591-000-401.446	PENALTIES - LATE CHARGES	40,523	42,289	51,767	42,000	42,562	42,000	42,000
591-000-450.477	WTR:PERMITS/INSPECTION FEE	46,131	13,026	41,453	20,000	19,281	20,000	20,000
591-000-550.000	CAPITAL CONTRIBUTION-STATE			465,467	400,000	8,398		
591-000-600.601	METERED SALES	2,163,842	2,330,449	2,690,329	2,563,494	2,019,985	2,730,121	2,730,121
591-000-600.602	METERED SALES-WHOLESALE-USAGE	246,956	263,378	271,655	245,000	180,689	245,000	245,000
591-000-600.604	WATER MAIN REPLACEMENT CHARGE	351,919	407,814	600,528	325,000	503,561	600,528	600,528
591-000-600.640	MATERIAL & SERVICE	18,669	11,226	21,116		14,665	10,000	10,000
591-000-600.642	CHARGE FOR SERVICES - SALES	74						
591-000-664.664	INTEREST INCOME	5,604	7,205	48,393	5,600	9,491	5,600	5,600
591-000-671.673	SALE OF FIXED ASSETS		1,775			18,045		
591-000-671.688	HYDRANT RENTAL	36,890		41,540		540	21,000	21,000
591-000-671.694	MISCELLANEOUS	3,239	4,805	1,480	3,000	1,080	3,000	3,000
591-000-671.695	MISCELLANEOUS WATER CHARGES	11,888	10,877	2,060	10,000	1,477	10,000	10,000
591-000-695.288	TRANSFER IN FROM COMPONENT UNIT	540,206	162,288					
591-000-695.698	OTHER FINANCING SOURCES						3,220,000	3,220,000
	FOOTNOTE AMOUNTS:						3,220,000	
	DWRP EGLE PROJECT NO. 7457-01							
Totals for dept 000 - REVENUE		3,465,941	3,255,132	4,235,788	3,614,094	2,819,774	6,907,249	6,907,249
TOTAL ESTIMATED REVENUES		3,465,941	3,255,132	4,235,788	3,614,094	2,819,774	6,907,249	6,907,249
APPROPRIATIONS								
Dept 200 - GEN SERVICES								
591-200-702.100	SALARIES	51,409	(110,924)	89,912	118,806	90,784	138,430	142,720
	FOOTNOTE AMOUNTS:							4,290
	MML STUDY INCREASE TO MINIMUM (AT 50%)							
591-200-715.000	SOCIAL SECURITY (FICA)	4,187	4,873	7,057	9,138	6,955	10,703	10,703
591-200-716.100	HEALTH INSURANCE	6,738	10,039	16,709	18,547	20,898	41,466	41,466
591-200-716.200	DENTAL INSURANCE	166	289	600	784	798	1,510	1,510
591-200-716.300	OPTICAL INSURANCE	20	35	84	109	107	210	210
591-200-716.400	LIFE INSURANCE	311	309	429	909	443	587	587
591-200-716.500	DISABILITY INSURANCE	581	641	956	1,219	1,029	1,342	1,342
591-200-717.000	UNEMPLOYMENT INSURANCE	18	41	96	21		80	80
591-200-718.200	DEFINED CONTRIBUTION	2,054	2,248	3,507	4,792	3,622	5,493	5,493
591-200-719.000	WORKERS' COMPENSATION	504	453	261	1,132	652	700	700
591-200-728.000	OPERATING SUPPLIES	1,108	3,133	1,346	1,500	1,710	1,700	1,700
591-200-801.000	PROFESSIONAL SERVICES: ADMINISTRA	7,950	8,196	9,835	10,130	22,435	10,130	10,130
591-200-810.000	INSURANCE & BONDS	45,890	42,966	42,582	45,000	42,809	45,000	45,000
591-200-818.000	CONTRACTUAL SERVICES	14,131	18,249	18,069	15,197	8,935	16,000	16,000
591-200-845.000	LEASE	1,673		874	1,700	1,593	1,700	1,700
591-200-850.000	BAD DEBT EXPENSE	7,460	(322)	1,290				
591-200-856.000	MISCELLANEOUS		118,503	3,389				
591-200-860.000	EDUCATION & TRAINING	1,942	2,831	2,688	2,200	2,837	3,000	3,000
591-200-899.101	GF CONTRIBUTION	234,100	234,096	204,734	234,100	153,551	234,100	234,100
591-200-968.000	DEPRECIATION EXPENSE		11,486	11,486				
Totals for dept 200 - GEN SERVICES		380,242	347,142	415,904	465,284	359,158	512,151	516,441
Dept 552 - WATER UNDERGROUND								
591-552-702.100	SALARIES	36,399	24,549	25,139	24,672	20,066	28,412	28,412
591-552-702.200	WAGES	141,215	207,992	136,081	216,334	96,734	147,959	147,959
591-552-702.400	WAGES - TEMPORARY		28	65			60,000	
	FOOTNOTE AMOUNTS:						60,000	(60,000)
	REQUESTING 1 DISTRIBUTION CREW ADDITIONAL							

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 591 WATER FUND								
APPROPRIATIONS								
Dept 552 - WATER UNDERGROUND								
591-552-702.800	ACCRUED SICK LEAVE					794		
591-552-703.000	OTHER COMPENSATION	32,450	39,589	42,342		40,583	42,000	42,000
591-552-715.000	SOCIAL SECURITY (FICA)	18,687	21,149	20,254	20,231	14,161	17,439	17,439
591-552-716.000	FRINGES	(12,386)	(16,048)	(50,107)	(13,000)	(21,947)	(25,000)	(25,000)
591-552-716.100	HEALTH INSURANCE	52,136	62,267	78,277	81,099	49,927	79,412	79,412
591-552-716.200	DENTAL INSURANCE	2,511	2,756	3,155	3,144	2,123	3,725	3,725
591-552-716.300	OPTICAL INSURANCE	345	374	449	450	292	488	488
591-552-716.400	LIFE INSURANCE	594	582	585	584	530	1,762	1,762
591-552-716.500	DISABILITY INSURANCE	1,419	2,159	2,142	2,142	1,109	2,266	2,266
591-552-717.000	UNEMPLOYMENT INSURANCE	120	261	248	126	44	100	100
591-552-718.000	RETIREMENT	117,391	44,531	47,838	42,482	42,485		
591-552-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR						61,215	61,215
591-552-718.200	DEFINED CONTRIBUTION	5,828	7,015	7,396	6,679	4,774	5,096	5,096
591-552-719.000	WORKERS' COMPENSATION	5,559	7,369	6,864	6,596	7,852	7,852	7,852
591-552-728.000	OPERATING SUPPLIES	7,934	11,209	10,063	6,500	3,841	6,500	6,500
591-552-751.000	GAS & OIL	13,708	17,082	19,274	17,000	10,541	17,000	17,000
591-552-818.000	CONTRACTUAL SERVICES	9,457	43,432	1,481	45,000	10,377	483,950	403,950
	FIRE HYDRANT PAINTING 150 EACH @ \$165.000 PER.....				\$25,000.00			
	CROSS CONNECTION PROGRAM.....					\$9,000.00		
	AWWA MEMBERSHIP.....						\$1,900.00	
	RANDOM DRUG SCREENS.....						\$500.00	
	GIS GEODATABASE SERVICES & FIRE FLOW CAPACITY RQSTS.....				\$9,000.00			
	NEWS LETTER.....						\$3,000.00	
ACLARA PROJECT								
	ACLARA ONE METER READING SYSTEM UPGRADE.....				\$19,500.00			
	ACLARA ONE SYSTEM MAINTENANCE FORST YEAR.....				\$6,050.00			
	ACLARA ACE CUSTOMER PORTAL IMPLEMENTATION COST.....				\$50,000.00			
	ANNUAL SYSTEM MAINTENANCE FEE.....				\$15,000.00			
EGLE LSL REPLACEMENT MANDATE:								
	ESTIMATE 250 (5% OF 5,248 UNKNOWN MATERIAL LOCATIONS).							
	CONTRACT OUT @ \$2,00.00 EACH PROPERTY SIDE ONLY.							
	- KNOWN LOCATIONS ARE ABOUT 85 PVT PROP SIDE FROM LSL							
	INVENTORY.....						\$170,000.00	
	- CITY SIDE KNOWN LOC 70 @ \$2,500.00 EACH				\$175,000.00			
	FOOTNOTE AMOUNTS:							(10,000)
	SWITCH TO IN HOUSE FIRE HYDRANT PAINTING -25K -- ADDED BACK \$15K							
	FOOTNOTE AMOUNTS:							(175,000)
	REDUCE EGLE LSL REPLACEMENT MANDATE... INVENTORY -\$70K, CITY SIDE -\$75K							
	FOOTNOTE AMOUNTS:							100,000
	REINSTATED 175K FOR LSL REPLACEMENT							
	GL # FOOTNOTE TOTAL:							(85,000)
591-552-820.100	ELECTRICITY	2,607	2,780	2,617	3,600	1,720	3,000	3,000
591-552-820.200	GAS	2,823	3,605	3,717	4,000	2,477	4,000	4,000
591-552-820.300	TELEPHONE	1,816	2,836	3,083	2,800	1,834	3,000	3,000
591-552-833.000	EQUIPMENT MAINTENANCE	4,483	1,051	1,104	2,000	1,424	1,500	1,500
591-552-833.200	EQUIPMENT MAINT-HYDRANTS & MAINS	231,911	70,031	40,362	23,000	19,128	45,000	45,000
	INCREASE BUDGET TO BEGIN VALVE EXERCISING PROGRAM. DISTRIBUTION VALVES WILL BREAK DUE TO POOR MAINTENANCE OVER THE YEARS.							
591-552-833.300	EQUIP MAINT. METER & SERV	76,195	131,487	54,420	25,000	14,756	20,000	20,000
591-552-843.000	EQUIPMENT RENTAL	3,077	766	121,762	90,000	75,164	90,000	90,000

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 591 WATER FUND								
APPROPRIATIONS								
Dept 552 - WATER UNDERGROUND								
591-552-860.000	EDUCATION & TRAINING	1,945	2,067	1,973	2,500	2,130	3,500	3,500
591-552-968.000	DEPRECIATION EXPENSE	121,412	139,613	188,127				
Totals for dept 552 - WATER UNDERGROUND		879,636	830,532	768,711	612,939	402,919	1,110,176	970,176
Dept 553 - WATER FILTRATION								
591-553-702.100	SALARIES	68,335	69,490	70,876	71,681	55,438	77,189	77,189
591-553-702.200	WAGES	228,921	230,021	222,927	235,949	181,654	258,204	258,204
591-553-702.300	OVERTIME	31,360	22,716	40,528	16,000	28,285	28,000	28,000
591-553-702.400	WAGES - TEMPORARY	4,570	18,489	28,689	10,456	15,875	11,500	11,500
591-553-702.600	UNIFORMS	4,200	4,200	3,500	4,200	2,800	4,200	4,200
591-553-702.800	ACCRUED SICK LEAVE	8,516	1,204	1,253				
591-553-715.000	SOCIAL SECURITY (FICA)	26,768	26,240	28,020	29,399	21,474	29,001	29,001
591-553-716.000	FRINGES	1,453	15,907	918	3,000	1,235	3,000	3,000
591-553-716.100	HEALTH INSURANCE	55,428	69,000	80,003	93,732	49,116	79,412	79,412
591-553-716.200	DENTAL INSURANCE	2,844	3,339	3,688	4,171	2,495	3,725	3,725
591-553-716.300	OPTICAL INSURANCE	379	441	508	568	334	488	488
591-553-716.400	LIFE INSURANCE	964	1,002	993	1,025	927	1,762	1,762
591-553-716.500	DISABILITY INSURANCE	2,269	2,706	2,772	3,110	1,816	2,266	2,266
591-553-717.000	UNEMPLOYMENT INSURANCE	164	319	299	179	69	150	150
591-553-718.000	RETIREMENT	32,885	25,302	128,365	27,210	29,338		
591-553-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR						36,030	36,030
591-553-718.200	DEFINED CONTRIBUTION	9,856	11,136	11,833	10,974	8,872	11,204	11,204
591-553-719.000	WORKERS' COMPENSATION	5,623	5,228	6,794	6,673	7,512	7,512	7,512
591-553-728.000	OPERATING SUPPLIES	4,059	8,193	4,583	5,500	3,884	6,000	6,000
591-553-728.100	LAB SUPPLIES	15,313	19,207	16,059	16,500	16,089	18,000	18,000
LEAD & COPPER SAMPLING FOR 2020 WILL COST AN ADDITIONAL \$1500.00								
591-553-743.000	CHEMICALS	122,974	112,209	148,895	140,000	104,430	150,000	150,000
591-553-751.000	GAS & OIL	1,474	2,035	1,322	2,000	1,672	2,000	2,000
591-553-818.000	CONTRACTUAL SERVICES	91,252	13,456	12,097	45,100	20,039	67,500	67,500
EGLE ANNUAL PERMIT.....						\$6,000.00		
TECH SUPPORT EQUIPMENT.....						\$5,000.00		
CALIBRATION OF 4 WATER METERS & 1 LAB SCALE.....						\$2,500.00		
ENGINEERING SERVICES MISC.....						\$5,000.00		
ANNUAL CCR REPORT.....						\$6,000.00		
NEWS LETTER.....						\$3,000.00		
WELL FIELD DEVELOPMENT OHM & DAN WHELEN.....						\$40,000.00		
591-553-820.100	ELECTRICITY	123,783	145,113	148,208	135,000	90,383	150,000	150,000
591-553-820.200	GAS	4,567	6,235	5,205	4,500	3,902	5,500	5,500
591-553-820.300	TELEPHONE	3,080	4,760	4,527	4,500	3,177	4,800	4,800
591-553-820.500	REFUSE	983	428	450	1,000	298	1,000	1,000
591-553-831.000	BUILDING MAINTENANCE	4,112	6,358	12,505	6,000	4,577	10,000	10,000
ROOF REPAIR WTP BLDG \$3,000.00								
591-553-832.000	STATIONARY EQUIPMENT	11,430	19					
591-553-833.000	EQUIPMENT MAINTENANCE	36,223	28,435	65,919	30,000	14,577	45,000	45,000
THIS LINE ITEM WILL INCREASE AS WTP IS NOW FULLY STAFFED WITH GOOD MAINTENANCE EXPERTISE. MORE WORK WILL BE ACCOMPLISHED.								
591-553-833.100	EQUIP MAINT - WELLS	3,303	6,267	10,589	10,000	20,469	20,000	20,000
WELLS ARE OLD AND WILL REQUIRE MORE MAINTENANCE, PENDING COMPLETUION OF WELL HEAD STUDY AND PLANNED DRILLING OF NEW WELL FIELD.								
591-553-834.000	MAINTENANCE	67,399	118,793	920	115,000	61,418	111,500	111,500
LAGOON NO. 3 TO BE EMPTIED - ESTIMATED 3500 CY AT \$22/CY.....						\$77,000.00		
LAGOON SURVEYS.....						\$3,500.00		
LAGOON DRIVE MAINTENANCE (AGGREGATE).....						\$6,000.00		
DREDGE AND RECOMPACT BACKWASH LAGOON.....						\$25,000.00		
591-553-860.000	EDUCATION & TRAINING	1,524	3,047	2,536	2,000	1,717	2,500	2,500

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GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 THRU 03/31/20 ACTIVITY	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET	
Fund: 591 WATER FUND									
APPROPRIATIONS									
Dept 553 - WATER FILTRATION									
591-553-968.000	DEPRECIATION EXPENSE	182,775	231,354	248,700					
Totals for dept 553 - WATER FILTRATION		1,158,786	1,212,649	1,314,481	1,035,427	753,872	1,147,443	1,147,443	
Dept 901 - CAPITAL OUTLAY									
591-901-972.000	MAINS & HYDRANTS		592	468,732	425,000	303,004	2,435,200	2,235,200	
		FOOTNOTE AMOUNTS:						2,235,200	
		DWRF WATER MAIN REPLACEMENT PROJECTS 2020							
		TOTAL PROJECT COST INCLUDING ENGINEERING & BONDING							
591-901-972.200	COL-WATER STORAGE						9,500	9,500	
		INSPECT AND CLEAN CLEARWELL STORAGE TANKS WTP.....\$9,500.00							
591-901-977.000	COL - EQUIPMENT		4,035	838	30,000	96,604	1,166,600	1,126,600	
		FOOTNOTE AMOUNTS:						20,000	
		CONSUMERS ENERGY TRANSFER SWITCH REPLACEMENT							
		FOOTNOTE AMOUNTS:						35,000	
		LW-1 REHAB							
		FOOTNOTE AMOUNTS:						40,000	
		PALMER WELL NO. 3 REHAB							
		FOOTNOTE AMOUNTS:						40,000	(40,000)
		PORTABLE GENERATOR FOR WELLS							
		FOOTNOTE AMOUNTS:						26,000	
		REPLACE VFD FOR HS PUMPS NO. 1							
		FOOTNOTE AMOUNTS:						20,800	
		ALLMAX RECORDS MANAGEMENT SOFTWARE SYS & HARDWARE							
		FOOTNOTE AMOUNTS:						984,800	
		2020 DWRF WTP IMPROVEMENTS - 16" HS PIPE & BACKWASH PUMPS: TOTAL PROJECT COST INCLUDING ENGINEERING & BONDING							
		GL # FOOTNOTE TOTAL:						1,166,600	(40,000)
591-901-983.000	LEASED ASSETS						150,919	150,919	
Totals for dept 901 - CAPITAL OUTLAY			4,627	469,570	455,000	399,608	3,762,219	3,522,219	
Dept 905 - DEBT SERVICE									
591-905-980.991	PRINCIPAL				520,575	410,000	445,000	445,000	
		FOOTNOTE AMOUNTS:						445,000	
		2012 WATER REVENUE BOND DUE NOV 1 2020 (LAST PYMT 11-1-22)							
		2020 DWRF 1ST PRINCIPLE PYMT DUE OCT FY22 \$130K							
591-905-980.995	INTEREST	83,791	115,841	103,018	90,507	28,156	102,453	102,453	
		FOOTNOTE AMOUNTS:						37,337	
		2012 WATER DEBT INTEREST NOV 1 & MAY 1							
		FOOTNOTE AMOUNTS:						65,116	
		2020 DWRF DUE OCT 2020 & APR 2021							
		GL # FOOTNOTE TOTAL:						102,453	
Totals for dept 905 - DEBT SERVICE		83,791	115,841	103,018	611,082	438,156	547,453	547,453	
Dept 965 - OTHER FINANCING SOURCES (USES)									
591-965-995.000	OTHER FINANCING SOURCES (USES)			(380,000)					
Totals for dept 965 - OTHER FINANCING SOURCES (USE)				(380,000)					
TOTAL APPROPRIATIONS		2,502,455	2,510,791	2,691,684	3,179,732	2,353,713	7,079,442	6,703,732	
NET OF REVENUES/APPROPRIATIONS - FUND 591		963,486	744,341	1,544,104	434,362	466,061	(172,193)	203,517	
BEGINNING FUND BALANCE		8,780,192	9,743,677	10,488,018	12,032,124	12,032,124	12,498,185	12,498,185	
ENDING FUND BALANCE		9,743,678	10,488,018	12,032,122	12,466,486	12,498,185	12,325,992	12,701,702	
Fund: 599 WASTEWATER FUND									

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 599 WASTEWATER FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
599-000-539.529	STATE SOURCES	49,481	123,109				2,230,000	2,145,000
	SRF WWTP #5691-01							
	FOOTNOTE AMOUNTS: ADJUST TO APPLIED AMOUNT							(85,000)
599-000-602.100	OP & MAINT CHRГ - OWOSSO	997,510	1,056,219	1,107,028	1,145,429	861,464	1,175,000	1,175,000
599-000-602.200	OP & MAINT CHRГ - OWOSSO TWP	134,081	144,388	145,853	148,188	124,022	175,000	175,000
599-000-602.300	OP & MAINT CHRГ - CALEDONIA TWSP	110,902	117,191	123,638	130,544	75,291	150,000	150,000
599-000-602.400	OP & MAINT CHRГ - CORUNNA	173,506	182,810	195,535	195,840	154,972	225,000	225,000
599-000-603.100	REPLACEMENT CHRГ - OWOSSO	141,693	141,822	185,144	237,600	179,059	250,000	341,000
599-000-603.200	REPLACEMENT CHRГ - OWOSSO TWP	33,450	33,511	46,204	67,900	51,668	75,000	102,000
599-000-603.300	REPLACEMENT CHRГ - CALEDONIA TWSP	26,183	26,156	36,270	53,000	37,691	65,000	89,000
599-000-603.400	REPLACEMENT CHRГ - CORUNNA	24,674	24,512	32,382	41,500	31,582	50,000	68,000
599-000-664.664	INTEREST INCOME	(1,672)	9,774	35,579	10,000	21,347	16,000	16,000
599-000-671.673	SALE OF FIXED ASSETS					1,600		
599-000-671.694	MISCELLANEOUS	12,092	6,627	2,533	5,000	3,834		160,000
	FOOTNOTE AMOUNTS: INCREASE REPLACEMENT CHARGE TO MUNICIPALITIES							160,000
599-000-695.699	APPROPRIATION OF FUND BALANCE				17,373			
Totals for dept 000 - REVENUE		1,701,900	1,866,119	1,910,166	2,052,374	1,542,530	4,411,000	4,646,000
TOTAL ESTIMATED REVENUES		1,701,900	1,866,119	1,910,166	2,052,374	1,542,530	4,411,000	4,646,000
APPROPRIATIONS								
Dept 548 - WASTEWATER OPERATIONS								
599-548-702.100	SALARIES	93,223	24,261	99,543	84,970	66,248	89,310	89,310
599-548-702.200	WAGES	311,021	313,869	308,470	317,777	259,682	374,409	374,409
599-548-702.300	OVERTIME	35,134	34,628	24,700	35,000	28,666	30,500	30,500
599-548-702.400	WAGES - TEMPORARY	8,640	17,077	11,702	4,500	7,357	13,000	
	FOOTNOTE AMOUNTS: DATA ENTRY PERSON							(13,000)
599-548-702.600	UNIFORMS	4,900	4,900	4,900	4,900	4,900	5,600	5,600
599-548-702.800	ACCRUED SICK LEAVE	8,551	1,354	7,515		722	800	800
599-548-715.000	SOCIAL SECURITY (FICA)	35,102	33,882	35,415	34,280	26,788	35,475	35,475
599-548-716.000	FRINGES	12,867	17,231	11,655	5,000	11,166	15,000	15,000
599-548-716.100	HEALTH INSURANCE	90,887	79,362	87,544	86,019	77,194	125,715	125,715
599-548-716.200	DENTAL INSURANCE	4,918	4,459	3,905	3,706	3,683	5,608	5,608
599-548-716.300	OPTICAL INSURANCE	700	614	609	598	538	875	875
599-548-716.400	LIFE INSURANCE	1,197	1,231	1,292	1,194	1,129	2,247	2,247
599-548-716.500	DISABILITY INSURANCE	2,976	3,141	3,669	3,862	2,783	4,183	4,183
599-548-716.600	PHYSICALS	619	651	503	500	167	500	500
599-548-717.000	UNEMPLOYMENT INSURANCE	197	473	579	210	65	550	550
599-548-718.000	RETIREMENT	168,159	101,304	158,156	111,555	72,725		
599-548-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR	5,676	9,378	9,174	9,480	8,483	110,683	110,683
599-548-718.200	DEFINED CONTRIBUTION	8,417	9,737	11,647	11,292	9,216	12,105	12,105
599-548-719.000	WORKERS' COMPENSATION	4,344	5,028	4,344	5,154	5,661	5,800	5,800
599-548-728.000	OPERATING SUPPLIES	15,218	11,917	9,221	17,000	14,041	20,000	20,000
	FOOTNOTE AMOUNTS: ARC FLASH SUIT						2,500	
	FOOTNOTE AMOUNTS: REPLACEMENT HAND TOOLS						3,000	
	GL # FOOTNOTE TOTAL:						5,500	
599-548-728.100	SUPPLIES	13,448	11,307	13,065	14,000	9,942	14,500	14,500
599-548-743.100	CHEMICALS - IRON	51,599	40,930	32,123	42,000	36,060	48,000	48,000

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 599 WASTEWATER FUND								
APPROPRIATIONS								
Dept 548 - WASTEWATER OPERATIONS								
CHEMICAL COSTS DETERMINED BY PAST USAGE, PROJECTED CPI INCREASES, AND HIGH RAIN EVENTS WHICH GENERATE INCREASED FLOWS TO TREAT CAUSED ON INFLOW & INFILTRATION INTO THE COLLECTION SYSTEM.								
DUE TO HIGHER THAN NORMAL GREAT LAKES LEVELS, EGLE ANTICIPATES GROUND WATER LEVELS TO ALSO INCREASE, IMPACTING I & I FLOWS INTO COLLECTIONS SYSTEMS TO BE TREATED AT THE WWTP.								
599-548-743.200	CHEMICALS - POLYMER	14,958	13,101	18,322	20,000	11,302	22,000	22,000
	SAME							
599-548-743.300	CHEMICALS - CHLORINE	36,878	27,374	26,080	40,000	23,153	42,000	42,000
	SAME							
599-548-751.000	GAS & OIL	3,919	4,395	5,513	4,000	5,733	8,500	8,500
	FOOTNOTE AMOUNTS:						2,500	
	NEW STANDBY GENERATOR FUEL CONSUMPTION							
599-548-801.000	PROFESSIONAL SERVICES: ADMINISTRA	12,289	10,536	17,402	20,000	22,578	151,400	69,400
	FOOTNOTE AMOUNTS:						3,000	
	NEWSLETTER							
	FOOTNOTE AMOUNTS:						2,400	
	NEW STANDBY GEN MAINT AGREEMENT (5-YR) ANNUAL FEE							
	FOOTNOTE AMOUNTS:						7,000	(7,000)
	ENG DESIGN & CONSTRUCTION ADMIN BUILDING ROOF							
	FOOTNOTE AMOUNTS:						8,000	
	CONSTR ENGINEERING FOR PIPE HANGAR PROJECT							
	FOOTNOTE AMOUNTS:						6,000	
	ENGINEERING DESIGN & CONST ADMIN SCREW PUMP ROOF							
	FOOTNOTE AMOUNTS:						50,000	
	SRF CONST ENG'G FOR SCREW PUMPS, GRIT REMOVAL SYSTEM (ORIGINALLY DBLD IN ERROR)							
	GL # FOOTNOTE TOTAL:						76,400	(7,000)
599-548-801.100-WAMP000000	PROFESSIONAL SERVICES-WAMP	73,865	81,566					
599-548-810.000	INSURANCE & BONDS	44,280	42,966	37,845	45,000	38,047	45,000	45,000
599-548-820.100	ELECTRICITY	218,965	227,462	214,371	220,000	146,050	230,000	230,000
	EXPECT A 3% INCREASE IN UTILITY COSTS, AND INCREASED OPERATING TIME OF PROCESS EQUIPMENT DUE TO EXPECTED HIGHER THAN NORMAL FLOWS TO TREAT AT WWTP.							
599-548-820.200	GAS	10,708	13,927	14,517	12,000	10,643	16,000	16,000
	EXPECT 3% INCREASE OF UTILITY RATES, AND INCREASED OPERATING TIME OF PROCESS EQUIPMENT DUE TO PROJECTED INCREASED FLOWS TO TREAT AT WWTP.							
599-548-820.300	TELEPHONE	3,722	3,525	3,325	4,000	2,171	4,000	4,000
599-548-820.400	WATER & SEWER	2,125	3,323	5,119	2,200	2,160	4,000	4,000
599-548-820.500	REFUSE	935	931	978	1,000	773	1,000	1,000
599-548-831.000	BUILDING MAINTENANCE	21,735	13,481	21,267	20,000	7,872	18,000	18,000
599-548-832.000	STATIONARY EQUIPMENT	6,374	5,760	7,746	7,100	5,855	7,100	7,100
599-548-833.000	EQUIPMENT MAINTENANCE	53,036	55,169	63,308	70,000	45,067	70,000	70,000
599-548-834.000	MAINTENANCE	102,664	119,204	167,109	160,000	118,824	170,000	150,000
	FOOTNOTE AMOUNTS:							(20,000)
	THESE FEES WILL CONTINUE TO INCREASE UNTIL SUCH TIME AS WE CAN FIND ANOTHER DUMP SITE.							
599-548-834.100	HHW PROGRAM	4,600	4,600		5,000		5,000	5,000
599-548-845.000	LEASE	18,150						
599-548-856.000	MISCELLANEOUS		1,757					
599-548-858.000	MEMBERSHIPS & DUES	238	345	421	600	438	600	600
599-548-860.000	EDUCATION & TRAINING	2,138	1,952	2,280	3,000	1,539	3,000	3,000
599-548-860.100	SAFETY TRAINING	100			300	126	300	300
599-548-899.101	GF CONTRIBUTION	204,350	200,177	191,667	200,177	158,210	191,667	191,667
599-548-968.000	DEPRECIATION EXPENSE	253,674	199,372	249,924				
Totals for dept 548 - WASTEWATER OPERATIONS		1,967,496	1,757,657	1,886,925	1,627,374	1,247,757	1,904,427	1,789,427

Dept 901 - CAPITAL OUTLAY

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 599 WASTEWATER FUND								
APPROPRIATIONS								
Dept 901 - CAPITAL OUTLAY								
599-901-975.000	BUILDING IMPROVEMENTS				15,000		204,000	
	TOTAL PROJECT COST.....							\$204,000.00
	FOOTNOTE AMOUNTS:						8,000	(8,000)
	PROJECT CONTINGENCY & PRICE INC						1,000	(1,000)
	FOOTNOTE AMOUNTS:						95,000	(95,000)
	WWTP FRONT DOOR REPLACEMENT						60,000	(60,000)
	FOOTNOTE AMOUNTS:						40,000	(40,000)
	WWTP ADMIN BLDG INTERIOR RENOVATION							
	FOOTNOTE AMOUNTS:							
	WWTP ADMIN BLDG EXTERIOR BRICK TUCKPOINT							
	FOOTNOTE AMOUNTS:							
	WWTP ADMIN BLDG ROOF REPLACEMENT							
	FOOTNOTE AMOUNTS:							
	GL # FOOTNOTE TOTAL:						204,000	(204,000)
599-901-977.000	COL - EQUIPMENT		43,043	74,162	510,000	174,499	2,443,000	2,731,000
	FOOTNOTE AMOUNTS:						20,000	
	SCREW PUMP BLDG ROOF REPLACEMENT (NON-SRF)						15,000	
	FOOTNOTE AMOUNTS:						5,000	
	SCUM WELL BLOWERS (\$7.5K EA)						5,000	
	FOOTNOTE AMOUNTS:						5,000	
	INFLUENT SAMPLER (25 YR OLD)							
	FOOTNOTE AMOUNTS:							
	SODIUM BISULFIDE TANK (275 GAL) REPLACE						10,000	
	FOOTNOTE AMOUNTS:							
	CONFINED SPACE ENTRY EQUIP, PORTABLE, DAVIT&BASE RETRIEVAL						6,000	
	FOOTNOTE AMOUNTS:							
	DUMP TRUCK BOX REPLACEMENT (HAULS SLUDGE).						12,000	(12,000)
	FOOTNOTE AMOUNTS:							
	WWTP/HICKORY RD. CLOUD BASED FLOW MONITOR EQUIP - UIS						20,000	(20,000)
	FOOTNOTE AMOUNTS:							
	ELEC INSTRUMENTATION REHAB						20,000	
	FOOTNOTE AMOUNTS:							
	PUMP & MOTOR REPAIR/REPLACEMEN						9,000	
	FOOTNOTE AMOUNTS:							
	CENTRIFUGE GEAR BOX (5-YEAR) REHAB						6,000	
	FOOTNOTE AMOUNTS:							
	CLEAN & REHAB 5 VFD CONTROLLERS						25,000	(25,000)
	FOOTNOTE AMOUNTS:							
	ARC FLASH STUDY						60,000	
	FOOTNOTE AMOUNTS:							
	PIPE HANGER PROJECT						1,200,000	(45,000)
	FOOTNOTE AMOUNTS:							
	GRIT REMOVAL SYSTEM REPLACEMENT (SRF PROJECT)						1,030,000	(40,000)
	FOOTNOTE AMOUNTS:							
	SCREW PUMP REPLACEMENT (SRF PROJECT)							430,000
	FOOTNOTE AMOUNTS:							
	ADDITIONAL AMOUNT FOR WWTP HEADWORKS PER BIDS							
	FOOTNOTE AMOUNTS:							
	GL # FOOTNOTE TOTAL:						2,443,000	288,000
Totals for dept 901 - CAPITAL OUTLAY			43,043	74,162	525,000	174,499	2,647,000	2,731,000

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 599 WASTEWATER FUND								
APPROPRIATIONS								
Dept 905 - DEBT SERVICE								
599-905-980.995	INTEREST						35,000	35,000
	SRF LOAN-1ST INTEREST PAYMENT EST							
Totals for dept 905 - DEBT SERVICE							35,000	35,000
TOTAL APPROPRIATIONS		1,967,496	1,800,700	1,961,087	2,152,374	1,422,256	4,586,427	4,555,427
NET OF REVENUES/APPROPRIATIONS - FUND 599		(265,596)	65,419	(50,921)	(100,000)	120,274	(175,427)	90,573
BEGINNING FUND BALANCE		4,534,206	4,268,613	4,334,029	4,283,106	4,283,106	4,403,380	4,403,380
ENDING FUND BALANCE		4,268,610	4,334,032	4,283,108	4,183,106	4,403,380	4,227,953	4,493,953
Fund: 661 FLEET MAINTENANCE FUND								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
661-000-664.664	INTEREST INCOME		898	21,447	16,000	17,079	16,000	16,000
661-000-664.669	EQUIPMENT RENTAL	708,111	704,603	773,516	704,000	510,245	704,000	704,000
661-000-671.673	SALE OF FIXED ASSETS	2,191	(99)	2,006		1,454		
661-000-695.699	APPROPRIATION OF FUND BALANCE				495,746		104,919	104,919
Totals for dept 000 - REVENUE							824,919	824,919
TOTAL ESTIMATED REVENUES		710,302	705,402	796,969	1,215,746	528,778	824,919	824,919
APPROPRIATIONS								
Dept 891 - FLEET MAINTENANCE								
661-891-702.200	WAGES	60,069	68,786	59,924	61,061	49,621	112,104	112,104
FOOTNOTE AMOUNTS:							62,000	
REQUESTING ADDITIONAL MECHANIC TOTAL EST COST \$62K								
CURRENT MECHANIC								
661-891-702.600	UNIFORMS				700			
661-891-703.000	OTHER COMPENSATION	10,584	10,452	8,931	7,500	10,396	7,875	7,875
661-891-715.000	SOCIAL SECURITY (FICA)	3,708	3,635	3,624	3,524	3,036	4,435	4,435
661-891-716.000	FRINGES	16,329	24,325	14,905	17,000	15,427	17,000	17,000
661-891-716.100	HEALTH INSURANCE	16,352	16,998	17,926	18,250	13,520	14,260	14,260
661-891-716.200	DENTAL INSURANCE	488	485	467	466	349	489	489
661-891-716.300	OPTICAL INSURANCE	60	60	60	60	45	63	63
661-891-716.400	LIFE INSURANCE	79	79	79	79	89	198	198
661-891-717.000	UNEMPLOYMENT INSURANCE	18	41	41	21		45	45
661-891-718.000	RETIREMENT	16,674	26,431	53,144	33,237	27,999		
661-891-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR						37,200	37,200
661-891-719.000	WORKERS' COMPENSATION	964	840	872	1,143	1,196	1,250	1,250
661-891-728.000	OPERATING SUPPLIES	1,121	5,201	3,415	3,000	5,885	6,000	6,000
661-891-751.000	GAS & OIL	26,983	35,067	43,523	1,700	27,051	40,000	40,000
661-891-801.000	PROFESSIONAL SERVICES: ADMINISTRA	1,500	1,546	1,855	1,000	1,855	2,000	2,000
661-891-810.000	INSURANCE & BONDS	26,038	26,078	25,845	27,000	25,983	27,000	27,000
661-891-833.000	EQUIPMENT MAINTENANCE	69,115	80,115	55,363	70,000	42,023	70,000	70,000
661-891-860.000	EDUCATION & TRAINING			195	500	287	1,000	1,000
661-891-899.101	GF CONTRIBUTION	31,000	30,996	27,111	31,000	20,333	31,000	31,000
661-891-968.000	DEPRECIATION EXPENSE	167,433	183,929	279,708				
Totals for dept 891 - FLEET MAINTENANCE							371,919	371,919
Dept 901 - CAPITAL OUTLAY								
661-901-979.000	COL-EQUIPMENT	4,862	28,392	700	938,505	238,353	453,000	453,000

Calculations as of 03/31/2020

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 ACTIVITY	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 03/31/20	2020-21 REQUESTED BUDGET	2020-21 RECOMMENDED BUDGET
Fund: 661 FLEET MAINTENANCE FUND								
APPROPRIATIONS								
Dept 901 - CAPITAL OUTLAY								
ADD THE FOLLOWING EQUIPMENT FOR 2020-2021:								
	FOOTNOTE AMOUNTS:						40,000	
	WACHS VALVE TURNER							
	FOOTNOTE AMOUNTS:						13,000	
	14' SNOW PUSHER, TRUCK MOUNTED							
	DELETE WWTP 3/4 TON VAN 2020-2021 (PURCHASED 2019-2020 \$25,600							
	FOOTNOTE AMOUNTS:						400,000	
	REPLACEMENT SCHEDULE EST							
	GL # FOOTNOTE TOTAL:						453,000	
661-901-979.100	COL-EQUIPMENT INTEREST		3,281	1,661				
	Totals for dept 901 - CAPITAL OUTLAY	4,862	31,673	2,361	938,505	238,353	453,000	453,000
	TOTAL APPROPRIATIONS	453,377	546,737	599,349	1,215,746	483,448	824,919	824,919
	NET OF REVENUES/APPROPRIATIONS - FUND 661	256,925	158,665	197,620		45,330		
	BEGINNING FUND BALANCE	3,039,284	3,296,207	3,454,872	3,570,777	3,570,777	3,616,107	3,616,107
	FUND BALANCE ADJUSTMENTS			(81,715)				
	ENDING FUND BALANCE	3,296,209	3,454,872	3,570,777	3,570,777	3,616,107	3,616,107	3,616,107
	ESTIMATED REVENUES - ALL FUNDS	0.00	28,742,257	22,508,881	29,134,829	27,553,978	18,880,297	30,092,397
	APPROPRIATIONS - ALL FUNDS	0.00	20,930,574	23,047,700	24,166,911	27,118,744	19,446,002	32,125,016
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		7,811,683	(538,819)	4,967,918	435,234	(565,705)	(2,032,619)
	BEGINNING FUND BALANCE - ALL FUNDS		26,771,569	34,583,257	34,044,436	38,930,633	38,930,633	38,364,928
	FUND BALANCE ADJUSTMENTS - ALL FUNDS			(81,715)				
	ENDING FUND BALANCE - ALL FUNDS		34,583,252	34,044,438	38,930,639	39,365,867	38,364,928	37,297,726