

**TO: CITY COUNCIL**  
**FROM: CITY CONTROLLER, TIMOTHY SADOWSKI**  
**SUBJECT: FISCAL YEAR 2018-2019 BUDGET OVERVIEW**  
**DATE: MARCH 29, 2018**

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## **General Fund**

I have prepared the Fiscal Year 2018-2019 Budget using an incremental approach to annual expenditures and decreasing revenues based on current 2018 taxable values adjusted after the Board of Review. The current 2018 taxable value has decreased nearly 5%. Due to continued high delinquency rate I have left chargebacks at \$400,000. State Revenue Sharing has remained flat and the Local Community Stabilization Share reimbursement has been budgeted at 100% reimbursement. Remaining charges for services and miscellaneous revenues have remained flat.

Expenditures throughout the General Fund were budgeted as actual where the amount is fixed and an incremental 2% increase for contracted services, supplies, insurance and operational expenses. The Municipal Employees Retirement System of Michigan (MERS) is has now been converted to a fixed cost due to the transfer of all new employees to the AXA 457B program. All staffing levels and services provided remain unchanged from the current year.

## **Major Street Fund**

Revenues remain slightly higher from the prior year due to increased revenue from the State of Michigan. Expenditures have been incrementally increased by 2%. \$25,000 for miscellaneous sidewalk repairs have been budgeted.

## **Local Street Fund**

Revenues remain slightly higher from the prior year due to increased revenue from the State of Michigan. Expenditures have been incrementally increased by 2%. \$50,000 for miscellaneous sidewalk repairs have been budgeted.

## **Rubbish Fund**

Revenues from the rubbish millage has been reduced by 5%. The millage is at the maximum levy. Expenditures exceed the millage and the use of Fund Balance will be required totaling \$14,481.

## **Library Fund**

Revenues from the library millage has been reduced 5%. Capital outlay has been eliminated from the library operations expenditures in 2018. All expenses have been incrementally increased by 2%.

## **Judgment Bond Fund**

Revenues from the court ordered judgment millage has been reduced by 5%. Anticipated revenues cover the principal and interest payments.

## **Water and Sewer Fund**

**Revenues from the utility rates remain flat based on the January 1, 2017 rate with no increase. Currently there is no anticipated rate increase for January 1, 2019. Many of the operational expenditures have been incrementally increased by 2%. Principal and interest bond expenses have been allocated at actual.**

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
101-000-402.000	PROPERTY TAXES - OPERATING	2,120,396	2,061,325	1,958,000	(103,325)	(5.01)
101-000-402.001	PROPERTY TAXES - PF JUDGEMENT	1,001,992	1,137,804	1,080,000	(57,804)	(5.08)
101-000-402.003	PROPERTY TAXES - PENSION	28,377	27,588	26,208	(1,380)	(5.00)
101-000-402.004	PROPERTY TAXES- LONGEVITY	55,768	54,218	51,507	(2,711)	(5.00)
101-000-402.006	PROPERTY TAXES - P&F SAD	2,441,966	2,348,292	2,230,000	(118,292)	(5.04)
101-000-402.011	PROPERTY TAXES - LIGHTS SAD	300,152	292,085	277,480	(14,605)	(5.00)
101-000-402.500	PAYMENT IN LIEU OF TAXES	5,193	5,000	5,000		
101-000-412.000	PROPERTY TAXES - CHARGEBACK	(355,401)	(400,000)	(400,000)		
101-000-420.000	PROPERTY TAXES - DEL PPT		1,950		(1,950)	(100.00)
101-000-445.000	PROPERTY TAXES - PEN/INT	58,381	62,678	59,544	(3,134)	(5.00)
101-000-447.000	PROPERTY TAXES - ADMIN	125,575	117,929	112,032	(5,897)	(5.00)
101-000-451.000	CABLE TV FEE	121,616	100,000	85,600	(14,400)	(14.40)
101-000-454.000	TRAILER LICENSE	669	534	534		
101-000-460.000	PLUMBER LICENSE & PERMITS	5,400	4,000	4,000		
101-000-462.000	ELECTRICAL LICENSE & PERM	13,179	10,000	10,000		
101-000-470.000	CERTIFICATE RENTAL	82,250	35,000	50,000	15,000	42.86
101-000-475.000	MISC BUS LICENSE & PERMIT	13,045	5,000	5,000		
101-000-478.000	PERMITS - US STEEL	67,500	36,000	36,000		
101-000-479.000	BUILDING PERMITS	75,604	190,000	75,000	(115,000)	(60.53)
101-000-479.100	MECHANICAL LICENSE & PERMITS	11,295	10,000	10,000		
101-000-480.000	BUILDING INSPECTIONS	200	30,000	30,000		
101-000-480.500	SALVAGE INSPECTIONS REVENUE	22,875	20,000	20,000		
101-000-481.000	DOG LICENSES	495	300	300		
101-000-500.000	MISC NON-BUSINESS LICENSE	240	180	180		
101-000-501.002	SAFTER GRANTS - FEDERAL			200,000	200,000	
101-000-505.000	US DEPARTMENT OF HOMELAND SECURITY GRANT	48,757				
101-000-539.003	SMART GRANT	24,575	24,572	24,572		
101-000-539.006	DCC - TECHNOLOGY GRANT	3,745				
101-000-539.010	WAYNE COUNTY GRANT		30,000		(30,000)	(100.00)
101-000-539.012	COBRA GRANT	11,755				
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE APPR	4,299,151	4,376,363	1,886,991	(2,489,372)	(56.88)
101-000-574.000	REVENUE SHARING - SALES T	1,455,103	1,409,000	1,409,000		
101-000-575.000	METRO ACT - ST DIST TELECOM ROW	28,708	21,500	21,500		

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
101-000-591.000	DONATIONS RECREATION CTR.	590				
101-000-607.202	ADMIN FEE - MAJOR STREETS	38,000	38,000	<b>38,000</b>		
101-000-607.203	ADMIN FEE - LOCAL STREETS	14,500	14,500	<b>14,500</b>		
101-000-607.592	ADMIN FEE - WATER FUND	355,000	355,000	<b>355,000</b>		
101-000-608.000	BOARD UP FEES	8,154	10,800	<b>10,800</b>		
101-000-610.000	PLAN REVIEW FEES	800	500	<b>500</b>		
101-000-612.000	ELECTION FEE	360				
101-000-625.000	MISC CHARGES	151				
101-000-626.000	DUPLICATING FEES	714	400	<b>400</b>		
101-000-628.000	FIRE RUNS	19,718	20,000	<b>20,000</b>		
101-000-642.000	RESALE OF CITY PROPERTY	63,775	130,000	<b>20,000</b>	(110,000)	(84.62)
101-000-651.000	BOAT RAMP FEES	14,386	30,000	<b>15,000</b>	(15,000)	(50.00)
101-000-652.000	TOWING REVENUE	26,800	25,000	<b>25,000</b>		
101-000-660.000	DISTRICT COURT REVENUES	508,638	400,000	<b>400,000</b>		
101-000-665.000	INTEREST INCOME	31,118				
101-000-671.000	RENTAL INCOME	34,162	31,000	<b>34,000</b>	3,000	9.68
101-000-677.000	WORKERS COMP REBATE	28,185				
101-000-677.100	WORKERS COMP RECOVERIES	26,102	25,260		(25,260)	(100.00)
101-000-685.000	MISC REIMBURSEMENTS	141				
101-000-686.000	OTHER	15,590	10,000	<b>10,000</b>		
101-000-687.000	STATE LIQUER TAX REBATE	7,693	7,731	<b>7,731</b>		
101-000-692.000	MISC. REFUNDS AND REBATES	51,132	11,000	<b>11,000</b>		
101-000-692.002	DTE ENERGY REBATE	57,669	127,316		(127,316)	(100.00)
101-000-694.000	CASH OVER & SHORT	9				
101-000-699.000	OPERATING TRANSFERS IN		27,172		(27,172)	(100.00)
NET OF REVENUES/APPROPRIATIONS - 000 -		13,371,948	13,274,997	<b>10,230,379</b>	(3,044,618)	(22.93)

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Dept 101 - LEGISLATIVE						
101-101-701.000	STAFF SALARIES	44,520	44,520	45,410	890	2.00
101-101-708.000	FICA	2,208	2,210	2,254	44	1.99
101-101-728.000	OFFICE SUPPLIES		200	204	4	2.00
101-101-861.000	CONTRACTED SERVICES	3,044	4,500	4,590	90	2.00
101-101-880.000	COMMUNITY PROMOTION		20,000	20,400	400	2.00
101-101-955.000	MISCELLANEOUS EXPENSES	85	1,500	1,530	30	2.00
NET OF REVENUES/APPROPRIATIONS - 101 - LEGISLATIVE		(49,857)	(72,930)	(74,388)	1,458	2.00
Dept 171 - EXECUTIVE						
101-171-701.000	STAFF SALARIES	76,581	70,000	87,000	17,000	24.29
101-171-708.000	FICA	5,791	5,600	7,000	1,400	25.00
101-171-709.000	HEALTH INSURANCE	15,673	12,000	18,000	6,000	50.00
101-171-709.200	LIFE INSURANCE	70	173	240	67	38.73
101-171-711.000	PENSION	3,006	10,000	8,700	(1,300)	(13.00)
101-171-712.000	LONGEVITY PAY	140				
101-171-713.000	ALLOWANCES	450	4,944	5,043	99	2.00
101-171-728.000	OFFICE SUPPLIES	862	1,545	1,576	31	2.01
101-171-729.002	MEMBERSHIP DUES	7,777	8,240	10,000	1,760	21.36
101-171-870.000	TRAINING		2,060	5,000	2,940	142.72
101-171-955.000	MISCELLANEOUS EXPENSES	1,600	8,240		(8,240)	(100.00)
NET OF REVENUES/APPROPRIATIONS - 171 - EXECUTIVE		(111,950)	(122,802)	(142,559)	19,757	16.09

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Dept 191 - ELECTIONS						
101-191-707.000	OVERTIME SALARIES		2,000		(2,000)	(100.00)
101-191-708.000	FICA		160		(160)	(100.00)
101-191-728.000	OFFICE SUPPLIES	2,250	5,150	5,253	103	2.00
101-191-861.000	CONTRACTED SERVICES	24,527	43,260	44,125	865	2.00
101-191-870.000	TRAINING		2,060	2,101	41	1.99
101-191-902.000	PRINTING AND PUBLISHING	1,238	3,090	3,152	62	2.01
101-191-955.000	MISCELLANEOUS EXPENSES	511	1,030	1,051	21	2.04
NET OF REVENUES/APPROPRIATIONS - 191 - ELECTIONS		(28,526)	(56,750)	(55,682)	(1,068)	(1.88)
Dept 209 - ASSESSOR						
101-209-701.000	STAFF SALARIES	3,500	3,605	3,500	(105)	(2.91)
101-209-708.000	FICA	268	288	288		
101-209-728.000	OFFICE SUPPLIES	1,217	515	525	10	1.94
101-209-737.000	WCA ASSESSING SERVICES	63,863	66,950		(66,950)	(100.00)
101-209-737.100	WAYNE COUNTY REGISTER OF DEEDS	783	773	1,000	227	29.37
101-209-737.200	WAYNE COUNTY IMAGE VIEW CHARGE	910	1,545	1,000	(545)	(35.28)
101-209-801.000	PROFESSIONAL SERVICES			80,000	80,000	
101-209-861.000	CONTRACTED SERVICES		11,000	5,000	(6,000)	(54.55)
101-209-901.000	NEWSPAPER ADVERTISING		1,030		(1,030)	(100.00)
101-209-902.000	PRINTING AND PUBLISHING	940	4,120	2,000	(2,120)	(51.46)
NET OF REVENUES/APPROPRIATIONS - 209 - ASSESSOR		(71,481)	(89,826)	(93,313)	3,487	3.88

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Dept 215 - CLERK						
101-215-701.000	STAFF SALARIES	56,562	59,640	60,833	1,193	2.00
101-215-707.000	OVERTIME SALARIES	263				
101-215-708.000	FICA	4,352	4,775	4,871	96	2.01
101-215-709.200	LIFE INSURANCE		100	102	2	2.00
101-215-711.000	PENSION		2,372	2,419	47	1.98
101-215-713.000	ALLOWANCES		400	408	8	2.00
101-215-728.000	OFFICE SUPPLIES	4,598	1,545	1,576	31	2.01
101-215-803.000	CONFERENCES & WORKSHOPS	951	2,060	2,000	(60)	(2.91)
101-215-861.000	CONTRACTED SERVICES	5,469	5,150		(5,150)	(100.00)
101-215-902.000	PRINTING AND PUBLISHING	8,169	8,000	8,160	160	2.00
101-215-955.000	MISCELLANEOUS EXPENSES	468	515	500	(15)	(2.91)
NET OF REVENUES/APPROPRIATIONS - 215 - CLERK		(80,832)	(84,557)	(80,869)	(3,688)	(4.36)
Dept 223 - CONTROLLER						
101-223-701.000	STAFF SALARIES	170,352	250,480	215,000	(35,480)	(14.16)
101-223-707.000	OVERTIME SALARIES	5				
101-223-708.000	FICA	12,651	20,039	17,200	(2,839)	(14.17)
101-223-709.000	HEALTH INSURANCE	18,697	30,840	6,500	(24,340)	(78.92)
101-223-709.200	LIFE INSURANCE	156	468	400	(68)	(14.53)
101-223-711.000	PENSION	13,241	20,100	9,200	(10,900)	(54.23)
101-223-712.000	LONGEVITY PAY	320	500	380	(120)	(24.00)
101-223-713.000	ALLOWANCES		400	400		
101-223-728.000	OFFICE SUPPLIES	5,197	2,575	5,000	2,425	94.17
101-223-734.000	BANK FEES	26,250	22,660	27,500	4,840	21.36
101-223-861.000	CONTRACTED SERVICES	3,400	4,000	4,000		
NET OF REVENUES/APPROPRIATIONS - 223 - CONTROLLER		(250,269)	(352,062)	(285,580)	(66,482)	(18.88)

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Dept 224 - AUDITOR						
101-224-807.000	AUDIT FEES	50,750	42,500	51,000	8,500	20.00
NET OF REVENUES/APPROPRIATIONS - 224 - AUDITOR		(50,750)	(42,500)	(51,000)	8,500	20.00
Dept 228 - INFORMATION TECHNOLOGY						
101-228-701.000	STAFF SALARIES		40,000	59,160	19,160	47.90
101-228-707.000	OVERTIME SALARIES			6,000	6,000	
101-228-708.000	FICA		3,200	5,213	2,013	62.91
101-228-709.000	HEALTH INSURANCE		8,456	18,000	9,544	112.87
101-228-709.200	LIFE INSURANCE		57	120	63	110.53
101-228-711.000	PENSION		3,200	5,213	2,013	62.91
101-228-712.000	LONGEVITY PAY			120	120	
101-228-713.000	ALLOWANCES			400	400	
101-228-728.001	POSTAGE	14,267	13,390	15,000	1,610	12.02
101-228-850.000	COMMUNICATIONS (TELEPHONE, CELL, RADIO)	18,971	23,484	23,954	470	2.00
101-228-852.000	OTHER MISC COMMUNICATIONS (INTERNET)		6,000	6,120	120	2.00
101-228-933.000	SOFTWARE MAINTENANCE AGREEMENTS		6,097	6,219	122	2.00
101-228-942.000	COMPUTER EXPENSES	63,933	80,000	60,000	(20,000)	(25.00)
101-228-942.500	TECHNOLOGY SUPPORT - TECH IT OUT	35,550	29,600	5,000	(24,600)	(83.11)
101-228-943.000	EQUIPMENT RENTAL	16,372	22,000	22,440	440	2.00
101-228-948.000	COMPUTER SERVICES		10,000	10,200	200	2.00
101-228-985.000	HARDWARE (IT OR COMPUTERS)			60,000	60,000	
101-228-986.000	SOFTWARE (IT OR COMPUTERS)			60,000	60,000	
NET OF REVENUES/APPROPRIATIONS - 228 - INFORMATION TECHNOLOGY		(149,093)	(245,484)	(363,159)	117,675	47.94

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Dept 253 - TREASURER						
101-253-701.000	STAFF SALARIES	25,464	40,000	<b>40,800</b>	800	2.00
101-253-707.000	OVERTIME SALARIES	576	1,500	<b>1,530</b>	30	2.00
101-253-708.000	FICA	1,922	3,000	<b>3,060</b>	60	2.00
101-253-709.000	HEALTH INSURANCE	4,928	8,000	<b>8,160</b>	160	2.00
101-253-709.200	LIFE INSURANCE		110	<b>112</b>	2	1.82
101-253-711.000	PENSION	1,330	2,600	<b>2,652</b>	52	2.00
101-253-712.000	LONGEVITY PAY		120	<b>122</b>	2	1.67
101-253-713.000	ALLOWANCES		400	<b>408</b>	8	2.00
101-253-728.000	OFFICE SUPPLIES	3,525	3,000	<b>3,060</b>	60	2.00
101-253-728.003	TAX BILL PRINTING	3,057	3,200	<b>3,264</b>	64	2.00
101-253-862.001	LIABILITY INSURANCE		4,180	<b>4,264</b>	84	2.01
NET OF REVENUES/APPROPRIATIONS - 253 - TREASURER		(40,802)	(66,110)	(67,432)	1,322	2.00
Dept 265 - BUILDING MAINTENANCE						
101-265-701.000	STAFF SALARIES	5,219	23,400	<b>23,868</b>	468	2.00
101-265-707.000	OVERTIME SALARIES	30	1,000	<b>1,020</b>	20	2.00
101-265-708.000	FICA	379	1,872	<b>1,909</b>	37	1.98
101-265-709.000	HEALTH INSURANCE	895	7,248	<b>7,393</b>	145	2.00
101-265-713.000	ALLOWANCES		300	<b>306</b>	6	2.00
101-265-757.000	SUPPLIES & EQUIPMENT	1,734	5,000	<b>5,100</b>	100	2.00
101-265-861.030	C/S - CLEANING	27,346				
101-265-861.031	C/S - GREAT LAKES POWER	1,137	7,725	<b>7,880</b>	155	2.01
101-265-920.001	BUILDING ELECTRIC & NATRUAL GAS	97,459	103,000	<b>105,060</b>	2,060	2.00
101-265-929.000	UTILITIES	840				
101-265-932.000	BUILDING MAINTENANCE	98,768	150,000	<b>100,000</b>	(50,000)	(33.33)
101-265-955.000	MISCELLANEOUS EXPENSES	953				
101-265-971.000	CAPITAL OUTLAY	271,923		<b>35,000</b>	35,000	
NET OF REVENUES/APPROPRIATIONS - 265 - BUILDING MAINTENANCE		(506,683)	(299,545)	(287,536)	(12,009)	(4.01)

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Dept 266 - ATTORNEY						
101-266-804.300	ARBITRATION FEES	842	3,000	<b>3,000</b>		
101-266-841.400	C/S - CITY ATTORNEY	104,734	115,000	<b>75,000</b>	(40,000)	(34.78)
101-266-841.500	C/S - PROSECUTOR	54,960	60,000	<b>61,200</b>	1,200	2.00
101-266-841.600	LEGAL SETTLEMENTS	10,388	100,000		(100,000)	(100.00)
101-266-841.700	C/S - OTHER ATTORNEY	230,388	103,000	<b>105,000</b>	2,000	1.94
101-266-862.001	LIABILITY INSURANCE	536,508	538,000	<b>535,000</b>	(3,000)	(0.56)
NET OF REVENUES/APPROPRIATIONS - 266 - ATTORNEY		(937,820)	(919,000)	<b>(779,200)</b>	(139,800)	(15.21)
Dept 270 - HUMAN RESOURCES						
101-270-717.000	UNEMPLOYMENT COMPENSATION	37,723	22,000	<b>10,000</b>	(12,000)	(54.55)
101-270-718.000	WORKMENS COMPENSATION	76,341	93,243	<b>95,108</b>	1,865	2.00
101-270-727.000	TRAVEL & SEMINARS	493	1,000	<b>1,000</b>		
101-270-728.000	OFFICE SUPPLIES	92	1,236	<b>500</b>	(736)	(59.55)
101-270-814.000	PHYSICALS ALL DEPARTMENTS	2,329	10,000	<b>10,000</b>		
101-270-861.000	CONTRACTED SERVICES	3,455	4,223	<b>1,500</b>	(2,723)	(64.48)
101-270-861.024	C/S - PAYCHEX HR SERVICES	29,746				
101-270-901.000	NEWSPAPER ADVERTISING		8,000	<b>2,500</b>	(5,500)	(68.75)
NET OF REVENUES/APPROPRIATIONS - 270 - HUMAN RESOURCES		(150,179)	(139,702)	<b>(120,608)</b>	(19,094)	(13.67)

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Dept 310 - PUBLIC SAFETY						
101-310-701.000	STAFF SALARIES	1,280,529	1,600,000	1,515,000	(85,000)	(5.31)
101-310-703.000	PART TIME SALARIES	124,989	150,000	156,000	6,000	4.00
101-310-707.000	OVERTIME SALARIES	340,651	320,000	292,000	(28,000)	(8.75)
101-310-707.100	SICK/VACATION PAYOUT	55,524	60,000	55,000	(5,000)	(8.33)
101-310-708.000	FICA	40,413	60,000	59,000	(1,000)	(1.67)
101-310-709.000	HEALTH INSURANCE	289,112	420,000	364,000	(56,000)	(13.33)
101-310-709.200	LIFE INSURANCE	1,792	3,200	2,000	(1,200)	(37.50)
101-310-711.000	PENSION	8,856	25,000	25,500	500	2.00
101-310-711.300	MERS RETIREMENT PAYMENT	897,590	525,000	6,000	(519,000)	(98.86)
MERS HYBRID DIVISION - 6.63% DB PLUS 5% DC						
101-310-711.301	MERS - EMPLOYEE CONTRIBUTION	(75,893)				
101-310-712.000	LONGEVITY PAY	8,600	10,440	10,649	209	2.00
101-310-713.000	ALLOWANCES	31,367	50,000	51,000	1,000	2.00
101-310-728.000	OFFICE SUPPLIES	2,912	6,000	6,120	120	2.00
101-310-730.000	AMMUNITION	602	3,500	1,000	(2,500)	(71.43)
101-310-731.000	PRISONER MEALS	2,423	3,348	3,000	(348)	(10.39)
101-310-731.001	PRISONER MAINTENANCE	38,939	56,650	50,000	(6,650)	(11.74)
101-310-757.000	SUPPLIES & EQUIPMENT	15,674	19,055	19,436	381	2.00
101-310-801.100	DOWNRIVER MUTUAL AID	11,092	12,360	11,092	(1,268)	(10.26)
101-310-814.000	PHYSICALS ALL DEPARTMENTS	2,853				
101-310-850.001	CELLULAR TELEPHONES	7,898	6,000	8,000	2,000	33.33
101-310-861.000	CONTRACTED SERVICES	14,674	14,420	14,708	288	2.00
101-310-861.013	MISC REPAIRS & MAINT	905	5,150	2,500	(2,650)	(51.46)
101-310-862.001	LIABILITY INSURANCE	44,572	45,000	45,900	900	2.00

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
101-310-870.000	TRAINING	10,758	11,330	11,557	227	2.00
101-310-920.003	CABLE	1,684	1,648	1,681	33	2.00
101-310-931.000	OFFICE EQUIPMENT MAINT	1,950	2,575	2,627	52	2.02
101-310-934.000	VEHICLE REPAIR/MAINT	50,800	41,200	42,024	824	2.00
101-310-935.000	VEHICLE EX GAS OIL LUB	38,941	46,350	47,277	927	2.00
101-310-936.000	RADIO MAINTENANCE		2,500	500	(2,000)	(80.00)
101-310-942.000	COMPUTER EXPENSES	31,463	60,000		(60,000)	(100.00)
101-310-955.000	MISCELLANEOUS EXPENSES	13,258	15,300	15,000	(300)	(1.96)
101-310-970.001	VEHICLES	34,380	34,159	35,000	841	2.46
101-310-971.000	CAPITAL OUTLAY	48,748				
101-310-985.000	HARDWARE (IT OR COMPUTERS)		58,773		(58,773)	(100.00)
NET OF REVENUES/APPROPRIATIONS - 310 - PUBLIC SAFETY		(3,378,056)	(3,668,958)	(2,853,571)	(815,387)	(22.22)
Dept 371 - INSPECTIONS						
101-371-701.000	STAFF SALARIES	30,633	31,394	32,022	628	2.00
101-371-707.000	OVERTIME SALARIES	376	500	510	10	2.00
101-371-708.000	FICA	2,060	2,402	2,450	48	2.00
101-371-709.000	HEALTH INSURANCE	18,365	22,224	26,000	3,776	16.99
101-371-709.200	LIFE INSURANCE	81	80	96	16	20.00
101-371-711.300	MERS RETIREMENT PAYMENT	139,285				
101-371-711.301	MERS - EMPLOYEE CONTRIBUTION	(1,192)				
101-371-712.000	LONGEVITY PAY		360	480	120	33.33
101-371-713.000	ALLOWANCES	200	400	400		
101-371-728.000	OFFICE SUPPLIES	3,305	1,957	3,500	1,543	78.85
101-371-729.000	BOOKS & PERIODICALS	1,386	1,030	1,000	(30)	(2.91)
101-371-861.000	CONTRACTED SERVICES	139,365	250,000	160,000	(90,000)	(36.00)
101-371-955.000	MISCELLANEOUS EXPENSES	150				
NET OF REVENUES/APPROPRIATIONS - 371 - INSPECTIONS		(334,014)	(310,347)	(226,458)	(83,889)	(27.03)

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Dept 441 - PUBLIC WORKS						
101-441-701.000	STAFF SALARIES	233,914	189,201	154,000	(35,201)	(18.61)
101-441-703.000	PART TIME SALARIES		150,000	78,000	(72,000)	(48.00)
101-441-707.000	OVERTIME SALARIES	9,363	21,115	10,000	(11,115)	(52.64)
101-441-708.000	FICA	17,894	24,000	19,300	(4,700)	(19.58)
101-441-709.000	HEALTH INSURANCE	46,101	58,298	52,000	(6,298)	(10.80)
101-441-709.200	LIFE INSURANCE	180	144	480	336	233.33
101-441-711.000	PENSION	6,496	8,000	8,160	160	2.00
101-441-711.300	MERS RETIREMENT PAYMENT	132,142				
101-441-711.301	MERS - EMPLOYEE CONTRIBUTION	(1,164)				
101-441-712.000	LONGEVITY PAY	280	440	500	60	13.64
101-441-713.000	ALLOWANCES	200	700	1,200	500	71.43
101-441-728.000	OFFICE SUPPLIES	803	2,060	2,500	440	21.36
101-441-729.000	BOOKS & PERIODICALS	139				
101-441-757.000	SUPPLIES & EQUIPMENT	7,867	15,000	15,000		
101-441-850.001	CELLULAR TELEPHONES	10,098	14,000	14,000		
101-441-861.000	CONTRACTED SERVICES	64,943	80,000	80,000		
101-441-861.002	PARKS MAINTENANCE	6,883	10,000	8,000	(2,000)	(20.00)
101-441-861.015	BOARD UP EXPENSES	7,675	10,300	7,500	(2,800)	(27.18)
101-441-861.035	C/S - LAWN CUTTING	20,256	100,000	50,000	(50,000)	(50.00)
101-441-861.200	CONTR SERV DPW DIRECTOR	26				
101-441-870.000	TRAINING	70				
101-441-932.000	BUILDING MAINTENANCE	1,227				
101-441-934.000	VEHICLE REPAIR/MAINT	10,080	20,000	20,400	400	2.00
101-441-935.000	VEHICLE EX GAS OIL LUB	18,923	25,235	25,740	505	2.00
101-441-943.000	EQUIPMENT RENTAL		20,000	10,000	(10,000)	(50.00)
101-441-955.000	MISCELLANEOUS EXPENSES	4,176	3,000		(3,000)	(100.00)
101-441-970.001	VEHICLES	2,925	75,000		(75,000)	(100.00)
101-441-971.000	CAPITAL OUTLAY	37,214				
NET OF REVENUES/APPROPRIATIONS - 441 - PUBLIC WORKS		(638,711)	(826,493)	(556,780)	(269,713)	(32.63)

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Dept 448 - STREET LIGHTING						
101-448-920.000	STREET LIGHTING	296,664	309,000	<b>315,180</b>	6,180	2.00
101-448-971.000	CAPITAL OUTLAY		150,000		(150,000)	(100.00)
NET OF REVENUES/APPROPRIATIONS - 448 - STREET LIGHTING		(296,664)	(459,000)	(315,180)	(143,820)	(31.33)
Dept 704 - RECREATION						
101-704-701.000	STAFF SALARIES	10,026	10,300	<b>10,506</b>	206	2.00
101-704-708.000	FICA	767	900	<b>918</b>	18	2.00
101-704-757.000	SUPPLIES & EQUIPMENT	9,312	7,210	<b>10,000</b>	2,790	38.70
101-704-861.000	CONTRACTED SERVICES	80				
101-704-932.002	PEPPER PARK MAINTENANCE		130,000		(130,000)	(100.00)
101-704-971.000	CAPITAL OUTLAY	57,669	138,400		(138,400)	(100.00)
NET OF REVENUES/APPROPRIATIONS - 704 - RECREATION		(77,854)	(286,810)	(21,424)	(265,386)	(92.53)
Dept 721 - COMMUNITY PLANNING & DEVELOPMENT						
101-721-701.000	STAFF SALARIES	50,056	82,000	<b>83,640</b>	1,640	2.00
101-721-708.000	FICA	4,247	8,240	<b>8,405</b>	165	2.00
101-721-709.000	HEALTH INSURANCE	4,129	9,345	<b>14,000</b>	4,655	49.81
101-721-709.200	LIFE INSURANCE	74	103	<b>192</b>	89	86.41
101-721-711.000	PENSION	2,475	1,050	<b>3,120</b>	2,070	197.14
101-721-711.300	MERS RETIREMENT PAYMENT	43,914				
101-721-711.301	MERS - EMPLOYEE CONTRIBUTION	(1,815)				
101-721-712.000	LONGEVITY PAY	600	597	<b>680</b>	83	13.90
101-721-713.000	ALLOWANCES	200	400	<b>400</b>		
101-721-728.000	OFFICE SUPPLIES	645	515	<b>1,000</b>	485	94.17
101-721-730.000	AMMUNITION	29,950				
101-721-801.000	PROFESSIONAL SERVICES	12,937	8,240	<b>10,000</b>	1,760	21.36
101-721-975.000	DEMOLITION		130,000	<b>20,000</b>	(110,000)	(84.62)
NET OF REVENUES/APPROPRIATIONS - 721 - COMMUNITY PLANNING & DEVELOP		(147,412)	(240,490)	(141,437)	(99,053)	(41.19)

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Dept 756 - SENIOR CITIZENS						
101-756-701.000	STAFF SALARIES	36,573	37,080	<b>37,822</b>	742	2.00
101-756-707.000	OVERTIME SALARIES	38				
101-756-708.000	FICA	2,246	2,060	<b>2,101</b>	41	1.99
101-756-728.000	OFFICE SUPPLIES	180				
101-756-801.300	AREA AGENCY ON AGING	898	927	<b>946</b>	19	2.05
101-756-850.001	CELLULAR TELEPHONES		206		(206)	(100.00)
101-756-861.000	CONTRACTED SERVICES	4,054	4,120	<b>4,202</b>	82	1.99
101-756-861.036	DIRECTOR SALARIES	6,000	6,500	<b>6,500</b>		
101-756-862.001	LIABILITY INSURANCE	13,624	14,000	<b>15,000</b>	1,000	7.14
101-756-920.003	CABLE	2,215	3,090	<b>3,152</b>	62	2.01
101-756-932.000	BUILDING MAINTENANCE	33,707	25,000	<b>5,000</b>	(20,000)	(80.00)
101-756-934.000	VEHICLE REPAIR/MAINT	1,472	250	<b>1,500</b>	1,250	500.00
101-756-935.000	VEHICLE EX GAS OIL LUB	4,479	4,800	<b>6,000</b>	1,200	25.00
101-756-955.000	MISCELLANEOUS EXPENSES	417	515	<b>525</b>	10	1.94
NET OF REVENUES/APPROPRIATIONS - 756 - SENIOR CITIZENS		(105,903)	(98,548)	<b>(82,748)</b>	(15,800)	(16.03)
Dept 757 - MARINA						
101-757-701.000	STAFF SALARIES	4,160				
101-757-707.000	OVERTIME SALARIES	4,602				
101-757-708.000	FICA	670				
101-757-757.000	SUPPLIES & EQUIPMENT	10,430	20,000	<b>5,000</b>	(15,000)	(75.00)
101-757-861.022	C/S - BOAT RAMP	7,166	5,000		(5,000)	(100.00)
101-757-920.003	CABLE		2,400	<b>2,448</b>	48	2.00
101-757-932.004	BOAT RAMP MAINTENANCE	23,828				
NET OF REVENUES/APPROPRIATIONS - 757 - MARINA		(50,856)	(27,400)	<b>(7,448)</b>	(19,952)	(72.82)

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Dept 861 - RETIREE						
101-861-709.200	LIFE INSURANCE		18	18		
101-861-711.302	MERS RETIREES GENERAL NON-UNION (01)	572,313	241,242	150,246	(90,996)	(37.72)
	FOOTNOTE AMOUNTS: DIVISION 01 - \$25,041 PER MONTH @ 50%			150,246	(90,996)	(37.72)
101-861-711.303	MERS RETIREES COURT (13)	46,560	46,920	50,160	3,240	6.91
	FOOTNOTE AMOUNTS: DIVISION 13 - \$4,180 PER MONTH			50,160	3,240	6.91
101-861-711.304	MERS RETIREES PUBLIC SAFETY (12/20)	773,820	750,288	737,916	(12,372)	(1.65)
	FOOTNOTE AMOUNTS: DIVISIONS 12/20 - \$61,493 PER MONTH			737,916	(12,372)	(1.65)
101-861-711.305	MERS RETIREES PUBLIC SAFETY (12/20)-ADD	915,000	500,000		(500,000)	(100.00)
101-861-711.306	MERS RETIREES GENERAL UNION (10)		300,906	51,354	(249,552)	(82.93)
	FOOTNOTE AMOUNTS: DIVISION 10 - \$8,559 PER MONTH @ 50%			51,354	(249,552)	(82.93)
101-861-711.307	MERS RETIREES GENERAL UNION (10)-ADD	1,200,000				
101-861-711.308	MERS RETIREES POAM (02)		314,016	685,824	371,808	118.40
	FOOTNOTE AMOUNTS: CLOSED DIVISION - \$57,152 PER MONTH			685,824	371,808	118.40
101-861-711.309	MERS RETIREES POAM (02)-ADDITIONAL		300,000		(300,000)	(100.00)
101-861-711.310	MERS RETIREES FIRE (05)			402,360	402,360	
	FOOTNOTE AMOUNTS: CLOSED DIVISION - \$33,530 PER MONTH			402,360	402,360	
101-861-723.000	RETIREE HEALTH CARE - OPEB		255,000		(255,000)	(100.00)
101-861-834.000	RETIREE HEALTH INSURANCE	1,250,282	1,371,900	1,399,338	27,438	2.00
101-861-834.001	RETIREE DEATH BENEFIT	15,000	15,000	15,000		
101-861-834.003	RETIREE HEALTH INS CONTRIBUTION	(8,675)	(8,000)	(8,160)	(160)	2.00
101-861-955.000	MISCELLANEOUS EXPENSES	17				
NET OF REVENUES/APPROPRIATIONS - 861 - RETIREE		(4,764,317)	(4,087,290)	(3,484,056)	(603,234)	(14.76)
Dept 906 - DEBT SERVICE						
101-906-980.000	FIRE TRUCK - INTEREST EXPENSE	1,139	6,650	3,416	(3,234)	(48.63)

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
101-906-980.001	FIRE TRUCK - PRINCIPAL EXPENSE		7,543	15,777	8,234	109.16
101-906-990.200	DEBT SERVICE - EMERGENCY LOANS	5,960	513,000	24,607	(488,393)	(95.20)
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(7,099)	(527,193)	(43,800)	(483,393)	(91.69)
Dept 966 - OPERATING TRANSFERS OUT						
101-966-999.265	OP TRANSFERS TO JUSTICE	1,593				
101-966-999.395	OP TRANSFER TO DEBT SVC	377,823	113,209		(113,209)	(100.00)
NET OF REVENUES/APPROPRIATIONS - 966 - OPERATING TRANSFERS OUT		(379,416)	(113,209)		(113,209)	(100.00)
ESTIMATED REVENUES - FUND 101		13,371,948	13,274,997	10,230,379	(41,840)	(30.32)
APPROPRIATIONS - FUND 101		12,608,544	13,137,006	10,134,228	(41,840)	(30.32)
NET OF REVENUES/APPROPRIATIONS - FUND 101		763,404	137,991	96,151	(41,840)	(30.32)
BEGINNING FUND BALANCE		4,065,291	4,828,697			
ENDING FUND BALANCE		4,828,695	4,966,688			

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Fund 202 - M.V.H.F MAJOR STREET						
Dept 000						
202-000-580.000	STATE REVENUES	490,581	427,000	491,000	64,000	14.99
202-000-665.000	INTEREST INCOME	1,294	500	500		
202-000-685.000	MISC REIMBURSEMENTS	2,170				
202-000-700.000	ADMINISTRATION	38,000	38,000	38,000		
NET OF REVENUES/APPROPRIATIONS - 000 -		456,045	389,500	453,500	(64,000)	16.43
Dept 463 - ROUTINE MAINTENANCE						
202-463-701.000	STAFF SALARIES	35,205	33,000	33,660	660	2.00
202-463-708.000	FICA	2,563	2,640	2,693	53	2.01
202-463-709.000	HEALTH INSURANCE		7,248	7,393	145	2.00
202-463-861.005	ROUTINE MAINTENANCE	104,182	75,000	125,000	50,000	66.67
202-463-861.006	TRAFFIC SERVICES	29,346	35,000	35,700	700	2.00
202-463-861.007	WINTER MAINTENANCE	15,955	33,075	33,737	662	2.00
202-463-861.014	Non-Motorized Improvement	48,777		25,000	25,000	
202-463-943.000	EQUIPMENT RENTAL	3,000	3,000	3,000		
NET OF REVENUES/APPROPRIATIONS - 463 - ROUTINE MAINTENANCE		(239,028)	(188,963)	(266,183)	77,220	40.87
Dept 966 - OPERATING TRANSFERS OUT						
202-966-999.000	OPERATING TRANSFERS OUT	160,000	180,000	180,000		
NET OF REVENUES/APPROPRIATIONS - 966 - OPERATING TRANSFERS OUT		(160,000)	(180,000)	(180,000)		
ESTIMATED REVENUES - FUND 202		494,045	427,500	491,500	(13,220)	(64.37)
APPROPRIATIONS - FUND 202		437,028	406,963	484,183	(13,220)	(64.37)
NET OF REVENUES/APPROPRIATIONS - FUND 202		57,017	20,537	7,317	(13,220)	(64.37)
BEGINNING FUND BALANCE		1,538,062	1,595,079			
ENDING FUND BALANCE		1,595,079	1,615,616			

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Fund 203 - M.V.H.F LOCAL						
Dept 000						
203-000-580.000	STATE REVENUES	187,770	164,000	188,000	24,000	14.63
203-000-665.000	INTEREST INCOME	875	500	500		
203-000-699.000	OPERATING TRANSFERS IN	160,000	180,000	180,000		
203-000-700.000	ADMINISTRATION	14,500	14,500	14,500		
NET OF REVENUES/APPROPRIATIONS - 000 -		334,145	330,000	354,000	(24,000)	7.27
Dept 451 - CONSTRUCTION						
203-451-861.000	CONTRACTED SERVICES	23,595				
NET OF REVENUES/APPROPRIATIONS - 451 - CONSTRUCTION		(23,595)				
Dept 463 - ROUTINE MAINTENANCE						
203-463-861.005	ROUTINE MAINTENANCE	244,987	257,500	260,000	2,500	0.97
203-463-861.006	TRAFFIC SERVICES	5,965	8,820	8,996	176	2.00
203-463-861.007	WINTER MAINTENANCE	24,026	33,075	33,737	662	2.00
203-463-861.014	Non-Motorized Improvement		25,000	50,000	25,000	100.00
203-463-943.000	EQUIPMENT RENTAL	1,000	1,000	1,000		
NET OF REVENUES/APPROPRIATIONS - 463 - ROUTINE MAINTENANCE		(275,978)	(325,395)	(353,733)	28,338	8.71
ESTIMATED REVENUES - FUND 203		348,645	344,500	368,500	(4,338)	(94.20)
APPROPRIATIONS - FUND 203		314,073	339,895	368,233	(4,338)	(94.20)
NET OF REVENUES/APPROPRIATIONS - FUND 203		34,572	4,605	267	(4,338)	(94.20)
BEGINNING FUND BALANCE		1,064,147	1,098,719			
ENDING FUND BALANCE		1,098,719	1,103,324			

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Fund 226 - RUBBISH						
Dept 000						
226-000-402.002	PROPERTY TAXES - RUBBISH	331,958	322,601	<b>306,470</b>	(16,131)	(5.00)
226-000-412.000	PROPERTY TAXES - CHARGEBACK	(4,124)	(18,370)	<b>(18,370)</b>		
226-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE APPR	490,443	555,903	<b>225,419</b>	(330,484)	(59.45)
NET OF REVENUES/APPROPRIATIONS - 000 -		818,277	860,134	<b>513,519</b>	(346,615)	(40.30)
Dept 528 - RUBBISH COLLECTION						
226-528-840.000	GARBAGE DISPOSAL	430,964	432,200	<b>444,000</b>	11,800	2.73
226-528-841.000	RIVERVIEW DUMPING	87,521	100,000	<b>84,000</b>	(16,000)	(16.00)
NET OF REVENUES/APPROPRIATIONS - 528 - RUBBISH COLLECTION		(518,485)	(532,200)	<b>(528,000)</b>	(4,200)	(0.79)
ESTIMATED REVENUES - FUND 226		818,277	860,134	<b>513,519</b>	(342,415)	(104.42)
APPROPRIATIONS - FUND 226		518,485	532,200	<b>528,000</b>	(342,415)	(104.42)
NET OF REVENUES/APPROPRIATIONS - FUND 226		299,792	327,934	<b>(14,481)</b>	(342,415)	(104.42)
BEGINNING FUND BALANCE		162,580	462,373			
ENDING FUND BALANCE		462,372	790,307			

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Fund 271 - LIBRARY						
Dept 000						
271-000-402.000	PROPERTY TAXES - OPERATING	139,487	132,531	<b>125,904</b>	(6,627)	(5.00)
271-000-412.000	PROPERTY TAXES - CHARGEBACK	(6,543)	(5,998)	<b>(5,998)</b>		
271-000-540.000	LIBRARY STATE AID	6,220	6,000	<b>6,000</b>		
271-000-541.000	PENAL FINES	12,604	33,600	<b>33,600</b>		
271-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE APPR	40,858	18,317	<b>18,779</b>	462	2.52
271-000-686.000	OTHER	1,697				
NET OF REVENUES/APPROPRIATIONS - 000 -		194,323	184,450	<b>178,285</b>	(6,165)	(3.34)

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Dept 790 - LIBRARY OPERATIONS						
271-790-701.005	LIBRARY DIRECTOR	38,079	39,936	40,735	799	2.00
271-790-701.006	LIBRARIAN ASSISTANT	20,437	19,968	20,367	399	2.00
271-790-701.007	LIBRARY CLERK	1,843	12,480	12,730	250	2.00
271-790-708.000	FICA	4,438	5,731	5,846	115	2.01
271-790-709.000	HEALTH INSURANCE	335				
271-790-728.000	OFFICE SUPPLIES	2,513	3,000	3,060	60	2.00
271-790-729.005	BOOKS	5,934	25,000	25,500	500	2.00
271-790-729.006	SUBSCRIPTIONS AND MAGAZINES	741	2,500	2,550	50	2.00
271-790-729.007	OTHER MEDIA	1,849	2,500	2,550	50	2.00
271-790-861.000	CONTRACTED SERVICES	7,341	15,000	15,300	300	2.00
271-790-861.105	SHARED AUTOMATION SYSTEM (SAS)	24,760	26,000	26,520	520	2.00
271-790-861.106	TELECOMMUNICATIONS	4,583	9,000	9,180	180	2.00
271-790-861.107	DATAMAILERS	48	600	612	12	2.00
271-790-861.108	TLN DELIVERY	1,398	2,000	2,040	40	2.00
271-790-920.003	CABLE	1,277				
271-790-932.000	BUILDING MAINTENANCE	77				
271-790-942.000	COMPUTER EXPENSES		5,000	5,100	100	2.00
271-790-943.000	EQUIPMENT RENTAL		100	102	2	2.00
271-790-971.000	CAPITAL OUTLAY		11,968		(11,968)	(100.00)
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY OPERATIONS		(115,653)	(180,783)	(172,192)	(8,591)	(4.75)
ESTIMATED REVENUES - FUND 271		194,323	184,450	178,285	2,426	66.16
APPROPRIATIONS - FUND 271		115,653	180,783	172,192	2,426	66.16
NET OF REVENUES/APPROPRIATIONS - FUND 271		78,670	3,667	6,093	2,426	66.16
BEGINNING FUND BALANCE		109,018	187,687			
ENDING FUND BALANCE		187,688	191,354			

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Fund 396 - JUDGMENT BOND DEBT FUND						
Dept 000						
396-000-402.007	PROPERTY TAXES-COURT BONDED DEBT	554,870	538,868	<b>538,868</b>		
396-000-412.000	PROPERTY TAXES - CHARGEBACK	(6,315)	(20,195)	<b>(20,195)</b>		
396-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE APPR	648,800	735,397	<b>298,203</b>	(437,194)	(59.45)
396-000-665.000	INTEREST INCOME	5,468	807	<b>807</b>		
NET OF REVENUES/APPROPRIATIONS - 000 -		1,202,823	1,254,877	<b>817,683</b>	(437,194)	(34.84)
Dept 906 - DEBT SERVICE						
396-906-991.000	PRINCIPAL PAYMENTS	235,000	245,000	<b>260,000</b>	15,000	6.12
396-906-995.000	INTEREST EXPENSE	533,710	519,790	<b>505,145</b>	(14,645)	(2.82)
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(768,710)	(764,790)	<b>(765,145)</b>	355	0.05
ESTIMATED REVENUES - FUND 396		1,202,823	1,254,877	<b>817,683</b>	(437,549)	(89.28)
APPROPRIATIONS - FUND 396		768,710	764,790	<b>765,145</b>	(437,549)	(89.28)
NET OF REVENUES/APPROPRIATIONS - FUND 396		434,113	490,087	<b>52,538</b>	(437,549)	(89.28)
BEGINNING FUND BALANCE		429,962	864,075			
ENDING FUND BALANCE		864,075	1,354,162			

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Fund 592 - WATER AND SEWER FUND						
Dept 000						
592-000-402.000	PROPERTY TAXES - OPERATING	411,266				
592-000-412.000	PROPERTY TAXES - CHARGEBACK	(44,091)	(171,000)	(171,000)		
592-000-539.000	STATE GRANTS		500,000		(500,000)	(100.00)
592-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE APPR	548,985	612,830	248,503	(364,327)	(59.45)
592-000-644.000	WATER SERVICE SALES	2,999,175	3,214,396	3,214,396		
592-000-645.000	SEWER SERVICE SALES	2,774,587	3,607,378	3,607,378		
592-000-646.000	PENALTY	91,508	100,000	100,000		
592-000-648.000	TURN ON / OFF FEES	60,163	115,000	10,000	(105,000)	(91.30)
592-000-649.000	METER & FREEZE PLATE	18,665	15,000	15,000		
592-000-665.000	INTEREST INCOME	881	849	849		
592-000-665.001	INTEREST EARNINGS - DRSDS	5,566				
592-000-669.000	EQUIPMENT RENTAL	4,000	4,000	4,000		
592-000-686.000	OTHER	225	160	160		
NET OF REVENUES/APPROPRIATIONS - 000 -		6,870,930	7,998,613	7,029,286	(969,327)	(12.12)

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
Dept 536 - WATER & SEWER						
592-536-700.000	ADMINISTRATION	355,000	355,000	<b>355,000</b>		
592-536-701.000	STAFF SALARIES	35,371	54,023	<b>158,000</b>	103,977	192.47
592-536-701.500	STAFF SALARIES - VACTOR OPERATORS			<b>90,000</b>	90,000	
592-536-707.000	OVERTIME SALARIES	2,143	2,756	<b>5,000</b>	2,244	81.42
592-536-707.500	OVERTIME SALARIES - VACTOR OPERATORS			<b>10,000</b>	10,000	
592-536-708.000	FICA	2,768	3,057	<b>20,000</b>	16,943	554.24
592-536-709.000	HEALTH INSURANCE	7,886	8,366	<b>60,000</b>	51,634	617.19
592-536-709.200	LIFE INSURANCE	81	77	<b>600</b>	523	679.22
592-536-711.300	MERS RETIREMENT PAYMENT	293,371				
592-536-711.301	MERS - EMPLOYEE CONTRIBUTION	(150,992)				
592-536-712.000	LONGEVITY PAY	440	460	<b>2,000</b>	1,540	334.78
592-536-713.000	ALLOWANCES	200	400	<b>4,000</b>	3,600	900.00
592-536-728.000	OFFICE SUPPLIES	2,955	2,756	<b>3,000</b>	244	8.85
592-536-728.001	POSTAGE	7,225	10,000	<b>10,200</b>	200	2.00
592-536-736.000	MAINS & LINES (PARTS)	4,262	5,000		(5,000)	(100.00)
592-536-757.000	SUPPLIES & EQUIPMENT			<b>25,000</b>	25,000	
592-536-861.000	CONTRACTED SERVICES	29,087	55,125	<b>56,228</b>	1,103	2.00
592-536-861.009	METER READS/REPAIRS	52,343	52,500	<b>53,550</b>	1,050	2.00
592-536-861.010	CUT & CAP	8,800	107,400	<b>10,000</b>	(97,400)	(90.69)
592-536-861.025	C/S - HENNESSEY	29,918	66,150	<b>67,473</b>	1,323	2.00
592-536-861.040	CROSS CONNECTION PROGRAM	8,040	11,025	<b>11,246</b>	221	2.00
592-536-861.041	WATER QUALITY REPORT		3,150	<b>3,213</b>	63	2.00
592-536-861.042	ECORSE CREEK DRAIN MAINT	3,289	4,725	<b>4,820</b>	95	2.01
592-536-861.043	RAILROAD CROSSING PERMIT FEE	696		<b>1,500</b>	1,500	
592-536-861.044	WATER AND SEWER PERMIT FEE	5,037		<b>5,100</b>	5,100	
592-536-861.250	FDCVT GRANT - SEWER SEPERATION	25,688	500,000		(500,000)	(100.00)
592-536-862.001	LIABILITY INSURANCE	4,409		<b>15,000</b>	15,000	
592-536-870.000	TRAINING	95	5,250	<b>5,000</b>	(250)	(4.76)
592-536-901.000	NEWSPAPER ADVERTISING	1,500	2,000	<b>2,000</b>		
592-536-921.000	WAYNE COUNTY SEWER FEES	992,751	1,185,188	<b>1,208,892</b>	23,704	2.00
592-536-922.000	GREAT LAKES WATER AUTHORITY	1,337,872	1,433,250	<b>1,461,915</b>	28,665	2.00
592-536-924.000	EXCESS FLOW CHARGES	782,496	810,000	<b>826,200</b>	16,200	2.00

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
592-536-933.000	PUMP STATION EXPENSE	32,142	50,000	51,000	1,000	2.00
592-536-935.000	VEHICLE EX GAS OIL LUB	164				
592-536-937.000	WATER/SEWER MAIN REPAIRS	283,422	350,000	357,000	7,000	2.00
592-536-937.001	CATCH BASIN REPAIRS	101,299	50,000	50,000		
592-536-937.002	SEWER JETTING	127,225	215,000	50,000	(165,000)	(76.74)
592-536-942.000	COMPUTER EXPENSES	8,145	5,000	5,100	100	2.00
592-536-943.000	EQUIPMENT RENTAL	1,208	15,000	15,300	300	2.00
592-536-954.000	UNIFORMS & CLOTHING	4,025	5,000	5,100	100	2.00
592-536-955.000	MISCELLANEOUS EXPENSES	6,772	10,500	10,710	210	2.00
592-536-968.000	DEPRECIATION EXPENSE	592,483	600,000	612,000	12,000	2.00
592-536-968.001	BAD DEBT EXPENSE	59,717	40,000	40,800	800	2.00
592-536-991.000	PRINCIPAL PAYMENTS			620,967	620,967	
592-536-992.000	INTEREST			159,785	159,785	
592-536-997.000	INTEREST LOCAL PROJ. LOAN	178,772	136,370		(136,370)	(100.00)
592-536-997.102	SRF 5117-5		117,497		(117,497)	(100.00)
592-536-997.103	SRF 5117-18,19,21		7,453		(7,453)	(100.00)
592-536-997.104	SRF 5117-23		33		(33)	(100.00)
592-536-997.105	SRF 5117-24,31		12,617		(12,617)	(100.00)
592-536-997.106	SRF 5117-25,32		24,183		(24,183)	(100.00)
592-536-997.107	SRF 5117-20		180		(180)	(100.00)
592-536-997.108	SRF 1999 A & B		33,841		(33,841)	(100.00)
592-536-997.109	SRF 5117-01		284		(284)	(100.00)
592-536-997.110	SRF 5117-34		11,441		(11,441)	(100.00)
592-536-997.111	SRF 5217-02		17,497		(17,497)	(100.00)
592-536-997.112	SRF 5217-03		42,077		(42,077)	(100.00)
592-536-997.113	SRF 5217-04		47,076		(47,076)	(100.00)
592-536-997.114	SRF 5217-05		17,081		(17,081)	(100.00)
592-536-997.115	SRF 5217-15		50,826		(50,826)	(100.00)
592-536-997.116	SRF 5419-01		42,494		(42,494)	(100.00)
592-536-997.117	SRF 5576-01		30,000		(30,000)	(100.00)
592-536-997.118	SRF 5217-01		19,581		(19,581)	(100.00)
592-536-997.119	2007D BOND		17,498		(17,498)	(100.00)
592-536-997.120	2007B EPA LEVY		5,920		(5,920)	(100.00)

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
592-536-999.000	OPERATING TRANSFERS OUT		612,830	<b>248,503</b>	(364,327)	(59.45)
	NET OF REVENUES/APPROPRIATIONS - 536 - WATER & SEWER	(5,238,105)	(7,264,937)	<b>(6,701,202)</b>	(563,735)	(7.76)
Dept 861 - RETIREE						
592-861-711.300	MERS RETIREMENT PAYMENT		110,000		(110,000)	(100.00)
592-861-711.302	MERS RETIREES GENERAL NON-UNION (01)		242,298	<b>150,256</b>	(92,042)	(37.99)
592-861-711.306	MERS RETIREES GENERAL UNION (10)		300,906	<b>51,354</b>	(249,552)	(82.93)
	NET OF REVENUES/APPROPRIATIONS - 861 - RETIREE		(653,204)	<b>(201,610)</b>	(451,594)	(69.14)
ESTIMATED REVENUES - FUND 592						
		6,870,930	7,998,613	<b>7,029,286</b>	46,002	57.17
APPROPRIATIONS - FUND 592						
		5,238,105	7,918,141	<b>6,902,812</b>	46,002	57.17
NET OF REVENUES/APPROPRIATIONS - FUND 592						
		1,632,825	80,472	<b>126,474</b>	46,002	57.17
BEGINNING FUND BALANCE						
		14,168,996	15,801,823			
ENDING FUND BALANCE						
		15,801,821	15,882,295			

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 RECOMMENDED BUDGET	2018-19 AMT CHANGE	2018-19 % CHANGE
	ESTIMATED REVENUES - ALL FUNDS	23,300,991	24,345,071	<b>19,629,152</b>	46,002	57.17
	APPROPRIATIONS - ALL FUNDS	20,000,598	23,279,778	<b>19,354,793</b>	46,002	57.17
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	3,300,393	1,065,293	<b>274,359</b>		
	BEGINNING FUND BALANCE - ALL FUNDS	21,538,056	24,838,453			
	ENDING FUND BALANCE - ALL FUNDS	24,838,449	25,903,746			