



**IRONWOOD**

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# **BUDGET DOCUMENT**

**Fiscal Year July 1, 2018 – June 30, 2019**

## Contents

- Budget Calendar
- General Appropriation Act
- Budget Summary

**City of Ironwood  
Budget Schedule  
Fiscal Year Beginning July 1, 2018**

2/12/18 & 2/26/18	City Commission holds goal setting workshops.
3/12/18	City Commission formally adopts goals.
3/13/18 - 3/16/18	Department heads input initial budget requests into BS&A General Ledger computer program.
3/19/18 - 3/30/18	Department heads meet with Manager and Finance Director to discuss initial budget requests.
4/2/18 - 4/13/18	Finance Director compiles first draft of budget and meets with Manager to review.
4/16/18 - 4/20/18	Department heads meet with Manager and Finance Director to discuss first draft and revise budget requests (if applicable).
4/23/18	Finance Director compiles second draft of budget.
<b>4/23/18</b>	<b>First budget workshop</b> - Manager and Finance Director present proposed budget to the City Commission. City Charter requires an itemized budget for the next fiscal year be submitted to the City Commission on or before the first regular meeting in May.
4/24/18 - 5/11/18	Department heads meet with Manager and Finance Director to review proposed budget and City Commission input. Finance Director compiles third draft of budget.
<b>5/14/18</b>	<b>Second Budget workshop.</b>
5/15/18 – 5/18/18	Finance Director compiles fourth draft of budget.
<b>5/25/18</b>	<b>Third budget workshop</b> - Manager and Finance Director present final budget to the City Commission. City Charter requires one or more budget workshops to be held between the first and second regular meetings in May.
<b>5/29/18</b>	<b>Fourth Budget workshop.</b>
6/1/18	City Clerk submits notice of public hearing for the purpose of discussing adoption of the 2018 - 2019 budget to the newspaper. The notice will also be posted on the City's website. City Charter requires that notice of such public hearing shall be published at least one week in advance.
6/4/18	Budget available for public review. City Charter requires that a copy of the proposed budget be available for public inspection in the City Clerk's office for a period of not less than one week prior to the public hearing.
6/11/18	Public hearing for the purpose of discussing adoption of the 2018 - 2019 budget. City Charter requires that a public hearing on the budget be held before its final adoption.
6/11/18	Adoption of 2018 - 2019 budget. City Charter requires that the City Commission, by resolution, adopt the budget for the next fiscal year at the first regular meeting in June.

CITY COMMISSION RESOLUTION AUTHORIZING THE 2018 CITY TAX LEVY,  
AUTHORIZING A GENERAL APPROPRIATION ACT FOR FISCAL 2018-2019,  
AND AUTHORIZING THE COLLECTION OF A 1% TAX ADMINISTRATION FEE.

At a Regular Meeting of the City Commission of the City of Ironwood held on the 11th of June, 2018 in the Commission Chambers of the Memorial Building in the City of Ironwood, Michigan, the following Resolution was offered by Commissioner Semo, and supported by Commissioner Mildren.

**WHEREAS**, Act 621 of the Michigan Public Acts of 1978, known as the "Uniform Budgeting and Accounting Act", requires that an Appropriation Act be passed by the City Commission authorizing the expenditure of City funds, and to provide for the disposition of all income received by the City; and

**WHEREAS**, pursuant to Section 14 (1) of said Act, the City Manager, as the Chief Administrative Officer has prepared and presented the City Commission with a budget; and

**WHEREAS**, the recommended budget includes the requirements of Section 15 (1) of said Act and is a balanced budget as required by Section 15 (2); and

**WHEREAS**, pursuant to Act 197 of the Michigan Public Acts of 1975, the Downtown Development Authority has submitted a budget request indicating their required revenues and expenditures for Fiscal 2018-2019 and

**WHEREAS**, Act 503 of the Michigan Public Acts of 1982 requires that the collection of a Property Tax Administrative Fee (PTAF) and a Late Penalty Fee (LPF) be by resolution of the governing body;

**NOW THEREFORE BE IT RESOLVED**, that the proposed budget for Fiscal 2018-2019 is hereby approved and the City Assessor and City Treasurer are hereby authorized to levy the following millage rates for the 2018-2019 Fiscal Year, beginning July 1, 2018 through June 30, 2019:

General Fund	19.2000	Mills
Library Fund	0.9658	Mills
Police & Fire Pension Fund	6.5000	Mills
2015 Street Bond Debt Service	2.0000	Mills
Civic Center Fund	<u>1.0000</u>	Mills
TOTAL	29.6658	Mills

**BE IT FURTHER RESOLVED**, that in accordance with Act 197, of the Michigan Public Acts of 1975, an amount equivalent to 1.9414 mills is hereby levied against the C-2 Zoned

Downtown Commercial District and appropriated for the financing of the Downtown Development Authority; and

**BE IT FURTHER RESOLVED**, that in accordance with Section 44 of Act 503 of the Michigan Public Acts of 1982, that the City Assessor and the City Treasurer be authorized to impose a 1% Property Tax Administrative Fee (PTAF) and a 3% Late Penalty Fee (LPF) and that a separate activity account be established for pursuant to said Act, and

**BE IT FURTHER RESOLVED**, that the City Manager, serving as Chief Administrative Officer of the City, is hereby authorized and permitted, pursuant to Section 19 (2) of Act 621, to execute transfers up to 30% between appropriations (budget centers); and

**BE IT FURTHER RESOLVED**, that the charges for City Services for Fiscal 2018-2019 shall be as indicated in the attached Fee Schedule, and

**BE IT FURTHER RESOLVED**, that this General Appropriations Act hereby appropriates City Revenues to be expended in the amounts and for purposes as set forth below:

<u>Revenues</u>	
<u>General Fund</u>	
<u>Description</u>	
Property Taxes	\$1,852,000
Licenses and Permits	73,200
State Grants	766,000
Charges for Services	186,400
Interest and Rents	175,400
Other Revenues	6,500
Total General Fund Revenues	\$3,059,500
Use of Fund Balance	664,700
Total General Fund Revenues and Use of Fund Balance	\$3,724,200
Major Street Fund	1,479,900
Local Street Fund	844,000
Volunteer Fire Department	3,100
Library Fund	146,900
Debt Service Fund (2015 Street Bond)	179,000
Memorial Building Debt Service Fund	2,000
Economic Development – Revolving Loan Fund	71,200
Civic Center Fund	197,100
Equipment Fund	738,800
Water Utility Fund	2,679,500

Sewer Utility Fund	2,045,000
Cemetery Fund	101,300
Downtown Development Authority Fund	17,300
Total Revenues, Transfers and Use of Fund Balance/Net Assets – All Funds	<u>\$12,229,300</u>
<u>Expenditures</u>	
<u>General Fund</u>	
Legislative	\$43,000
General Government	866,200
Public Safety	1,004,400
Health and Welfare	543,100
Public Works	212,300
Recreation and Culture	122,300
Other Functions	90,000
Capital Outlay	59,000
Total General Fund Expenditures	\$2,940,300
Transfer Out	<u>783,900</u>
Total General Fund Expenditures and Transfers Out	3,724,200
Major Street Fund	1,479,900
Local Street Fund	844,000
Volunteer Fire Department	3,100
Library Fund	146,900
Debt Service Fund (2015 Street Bond)	179,000
Memorial Building Debt Service Fund	2,000
Economic Development – Revolving Loan Fund	71,200
Civic Center Fund	197,100
Equipment Fund	738,800
Water Utility Fund	2,679,500
Sewer Utility Fund	2,045,000
Cemetery Fund	101,300
Downtown Development Authority Fund	<u>17,300</u>
Total Expenditures and Transfers Out – All Funds	<u>\$12,229,300</u>

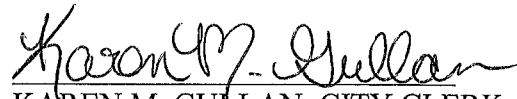
YES: Commissioner(s) Commissioner Cayer, Mildren, Semo, and Mayor Burchell.

NO: None.

ABSENT: Commissioner Corcoran.

RESOLUTION DECLARED ADOPTED

I, Karen M. Gullan, do hereby certify that I am the duly appointed acting and qualified Clerk of the City of Ironwood, and do further certify that the above and foregoing Resolution is a true and correct copy of the Resolution passed by the City of Ironwood City Commission, at a Regular Meeting held June 11, 2018.

  
KAREN M. GULLAN, CITY CLERK

User: PAUL

Fund: 101 GENERAL FUND

DB: Ironwood

ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
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ESTIMATED REVENUES

Dept 000.000 - REVENUE

403.000	CURRENT PROPERTY TAXES	1,714,694	1,755,000	1,765,000
410.000	CURRENT PERSONAL PROPERTY TAX	5,616	7,000	7,000
426.000	PAYMENTS IN LIEU OF TAXES	6,235	5,000	5,000
448.000	COLLECTION FEES	98,897	60,000	60,000
448.002	SCHOOL TAX COL FEES	11,057	10,000	12,000
448.003	GOISD TAX COL FEES	3,286	3,000	3,000
451.000	BUSINESS LICENSES AND PERMITS	10,750	10,000	10,000
467.000	CABLE TV FRANCHISE FEE	53,091	62,000	50,000
477.000	RENTAL REGISTRATION FEES	60	3,000	3,000
499.000	PUBLIC SAFETY REVENUES	42,784	42,500	42,500
499.001	SALVAGE REVENUES	3,520	3,200	3,200
530.000	FEDERAL GRANTS	10,500	10,500	
532.000	STATE GRANTS		1,200	20,000
533.000	MMRMA GRANTS	6,299		
534.000	GRANTS - OTHER	3,000	4,500	4,500
573.000	LOCAL COMM. STABILIZATION SHARE AI	4,543	5,000	5,000
575.000	SALES & USE TAX-STATE	713,962	703,000	735,000
577.000	LIQOUR LICENSES	6,496	6,000	6,000
611.000	BLIGHT GRANT - CHARGES FOR SERVICE	80,704	262,000	
612.000	ZONING APPLICATION FEE	1,700	2,000	2,000
614.000	OTHER CHARGES/FEES	3,079	500	500
617.000	DEED PREPARATION FEES	58	1,000	1,000
619.000	MISC REC PENALTY FEE	6,533		
619.001	BUSINESS LICENSE PENALTY/INTEREST	450		
625.000	BLDG INSPECTION PERMITS	8,280	7,000	7,000
631.000	CDBG - PROGRAM INCOME	6,864		
633.000	ADMINISTRATION-WATER & SEWER	69,984	70,000	70,000
634.000	ADMINISTRATION-EQUIPMENT FUND	10,008	10,000	10,000
635.000	ADMINISTRATION-STREET FUNDS	18,000	18,000	18,000
636.000	MARKETING FEES - ITC		1,000	19,600
637.000	IWD HOUSING COMM ADMIN FEE	3,355	3,000	3,000
640.000	TAX/ASSESS REVENUES	2,290	2,000	2,000
641.000	SALE OF SURPLUS LAND	3,180		
642.001	ORDINANCE VIOLATION FEE	10,800	5,000	5,000
642.003	WAKEFIELD TWP BLIGHT CHGS	248		
651.000	USE AND ADMISSION FEES	2,039	500	500
651.005	DEPOT PARK FEES	25	200	200
651.006	NORRIE PARK PAVILLION RENT FEES		100	100
652.000	CURRY PARK FEES	17,341	12,000	12,000
664.000	INTEREST AND DIVIDENDS	21,993	10,000	20,000
667.000	RENTAL INCOME	1,125		
668.000	RENTS-MEMORIAL BUILDING	73,605	71,200	71,200
670.000	RENTS GARAGE	80,331	80,000	80,400
671.000	RENTS OTHER CITY PROPERTY		3,400	3,800
673.000	SALES OF FIXED ASSETS	1,158		
674.000	BRANDING MERCHANDISE SALES	3,213		
675.000	CONTRIBUTIONS AND DONATION	1,250	500	
675.018	DONATIONS - DEPOT PARK	1,810		
675.019	DONATIONS - ECONOMIC DEV		1,500	1,500
675.022	DONATIONS - MT ZION ENHANCEMENT PI	17,116		
677.000	REIMBURSEMENTS	2,623		
688.004	TRANSFER FROM DIDA	500		
689.002	USE OF RESTRICTED FUND BALANC			5,300
689.003	USE OF ASSIGNED FUND BALANCE		12,300	629,400
689.005	USE OF COMMITTED FUND BALANCE			30,000
690.000	REFUND AND REBATES-INSURANCE	44,479		
690.001	INSURANCE CLAIMS RECEIVED	13,598		
692.000	MISCELLANEOUS INCOME	12,570		
692.002	HUNTING REGISTRATION	125	500	500
Totals for dept 000.000 - REVENUE		3,215,224	3,264,600	3,724,200

TOTAL ESTIMATED REVENUES

		3,215,224	3,264,600	3,724,200
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APPROPRIATIONS

101.000	CITY COMMISSION	37,167	43,000	43,000
172.000	CITY MANAGER	105,109	121,000	115,600
191.000	ELECTIONS	7,156	11,300	11,000
201.000	FINANCIAL DEPT	164,817	181,800	179,300
205.000	CITY TREASURER	40,537	42,400	43,100
209.000	CITY ASSESSOR	72,794	76,000	75,500
210.000	COMPUTER/EQUIPMENT	69,128	58,000	61,500
215.000	CITY CLERK	212,983	188,100	157,900
247.000	BOARD OF REVIEW	1,257	1,400	1,400
249.000	BUILDING INSPECTION	47,416	56,400	52,800
265.000	MEMORIAL BUILDING	197,448	172,200	218,100
339.000	VOLUNTEER FIRE RELATED ACTIVITIES	4,090	6,000	32,800

ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>APPROPRIATIONS</b>				
345.000	PUBLIC SAFETY DEPARTMENT	1,009,907	978,400	973,500
346.000	DRUG ENFORCEMENT	4,841	8,600	7,100
400.000	COMMUNITY DEVELOPMENT	152,579	141,900	396,200
412.000	CODE ENFORCEMENT	91,844	124,400	127,300
412.003	BLIGHT GRANT	145,648	262,000	
448.000	STREET LIGHTING	87,623	113,000	113,000
529.000	OTHER SANITATION ACTIVITIES	21,559	19,600	20,600
529.001	GAS PLANT SITE	9,296	6,500	78,700
716.000	MARKETING - ITC		1,000	19,600
751.000	PARKS MAINTENANCE	117,809	109,200	117,000
751.003	AURORA LAND SURVEY	3,154	2,000	
751.004	WESTERN GATEWAY TRAIL PROJECT	562		
751.005	CURRY PARK PROJECT	284		
751.007	LONGYEAR PARK PROJECT	1,347		
751.008	DEPOT PARK PLAYGROUND	6,304		
751.009	MT ZION ENHANCEMENT PROJECT	13,250		5,300
851.000	INSURANCE-FRINGES-DUES	39,942	37,800	72,000
890.000	PROGRAMS	10,664	8,500	9,000
893.000	LABOR RELATIONS	5,360	8,500	9,000
965.000	APPROPRIATIONS TO OTHER FUNDS	601,259	485,600	783,900
<b>TOTAL APPROPRIATIONS</b>		<b>3,283,134</b>	<b>3,264,600</b>	<b>3,724,200</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b>		<b>(67,910)</b>		
BEGINNING FUND BALANCE		2,098,768	2,030,864	
ENDING FUND BALANCE		2,030,858	2,030,864	



ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000.000 - REVENUE				
532.000	STATE GRANTS		60,200	429,000
545.000	STS ROUTINE MAINT	136,228	156,000	120,000
546.000	STATE GRANTS - ACT 51	500,387	640,600	594,800
546.001	METRO PA 48 REV	9,613	8,000	9,000
547.000	SNOW FUNDS	31,074	20,000	20,000
688.000	TRANSFER FROM GENERAL FUND	1,701		173,900
688.004	TRANSFER FROM DIDA	1,200	1,200	1,200
689.003	USE OF ASSIGNED FUND BALANCE			110,000
690.001	INSURANCE CLAIMS RECEIVED	93		
692.000	MISCELLANEOUS INCOME			22,000
Totals for dept 000.000 - REVENUE		680,296	886,000	1,479,900
<b>TOTAL ESTIMATED REVENUES</b>		<b>680,296</b>	<b>886,000</b>	<b>1,479,900</b>
<b>APPROPRIATIONS</b>				
446.000	HIGHWAY, STREETS, BRIDGES		100,000	827,800
447.001	STREETSCAPING	960	3,200	2,400
447.002	STREETSCAPING-US	18	12,500	500
447.003	STREETSCAPING-BR	13,430	12,300	8,800
485.002	TRAFFIC SIGNALS-US	1,028	1,500	1,500
486.001	SURFACE MAINTENANCE	51,427	156,200	110,300
486.002	SURFACE MAINTENANCE-US	4,926	12,100	10,300
486.003	SURFACE MAINTENANCE-BR	1,406	3,600	3,600
488.001	SWEEPING MAJOR	50,670	42,600	41,000
488.002	SWEEPING -US	3,641	5,400	5,400
488.003	SWEEPING -BR	1,816	1,800	1,800
491.001	DRAINAGE - BACKSLOPES	8,428	19,900	25,600
491.002	DRAINAGE AND BACKSLOPES-US	670	900	1,400
491.003	DRAINAGE AND BACKSLOPES-BR	8,300		
494.001	TRAFFIC SIGNS	7,126	4,400	14,500
494.002	TRAFFIC SIGNS-US	1,453	1,100	2,100
494.003	TRAFFIC SIGNS-BR	2,675	3,300	3,300
495.002	FLOWER BASKET WATERING-US	24		
495.003	FLOWER BASKET WATERING-BR	5,072	6,500	6,900
497.001	WINTER MAINTENANCE	86,386	141,700	113,400
497.002	WINTER MAINTENANCE-US	29,301	39,700	35,900
497.003	WINTER MAINTENANCE-BR	23,063	26,200	24,300
498.001	SNOW HAULING	27,629	80,500	57,200
498.002	SNOW HAULING-US	11,234	25,900	21,000
498.003	SNOW HAULING-BR	16,288	32,000	28,200
502.000	LEAVE AND BENEFITS	55,129	76,800	61,000
503.000	GENERAL AND ADMINISTRATIVE	41,037	47,200	44,700
503.172	ADM/ CM	7,675	8,600	8,000
569.000	DEBT RETIREMENT	19,481	20,100	19,000
965.000	APPROPRIATIONS TO OTHER FUNDS	200,000		
<b>TOTAL APPROPRIATIONS</b>		<b>680,293</b>	<b>886,000</b>	<b>1,479,900</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b>		<b>3</b>		
BEGINNING FUND BALANCE		399,694	399,694	
ENDING FUND BALANCE		399,697	399,694	

ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000.000 - REVENUE				
532.000	STATE GRANTS	22,438		
546.000	STATE GRANTS - ACT 51	187,937	207,000	222,000
546.001	METRO PA 48 REV	19,517	16,000	18,000
547.000	SNOW FUNDS	48,074	30,000	30,000
664.000	INTEREST AND DIVIDENDS	6		
688.000	TRANSFER FROM GENERAL FUND	515,724	429,700	557,000
688.003	TRANSFER FROM MAJOR STS	200,000		
689.003	USE OF ASSIGNED FUND BALANCE			17,000
Totals for dept 000.000 - REVENUE		993,696	682,700	844,000
<b>TOTAL ESTIMATED REVENUES</b>		993,696	682,700	844,000
<b>APPROPRIATIONS</b>				
446.000	HIGHWAY, STREETS, BRIDGES	532,354	12,000	261,800
447.000	STREETSCAPING	504		
447.001	STREETSCAPING	364		
486.001	SURFACE MAINTENANCE	106,654	184,700	122,800
488.001	SWEEPING MAJOR	5,917	9,900	9,000
491.001	DRAINAGE - BACKSLOPES	6,941	10,300	6,500
494.001	TRAFFIC SIGNS	10,524	17,200	17,500
497.001	WINTER MAINTENANCE	100,194	165,600	166,700
498.001	SNOW HAULING	8,133	31,400	28,800
502.000	LEAVE AND BENEFITS	55,129	76,100	62,500
503.000	GENERAL AND ADMINISTRATIVE	39,114	49,000	41,900
503.172	ADM/ CM	7,675	8,500	8,500
569.000	DEBT RETIREMENT	120,190	118,000	118,000
<b>TOTAL APPROPRIATIONS</b>		993,693	682,700	844,000
<b>NET OF REVENUES/APPROPRIATIONS - FUND 203</b>		3		
BEGINNING FUND BALANCE		69,515	69,515	
ENDING FUND BALANCE		69,518	69,515	

ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000.000 - REVENUE				
647.001	POP MACHINE REVENUE	117	100	100
689.003	USE OF ASSIGNED FUND BALANCE		3,000	3,000
Totals for dept 000.000 - REVENUE		<u>117</u>	<u>3,100</u>	<u>3,100</u>
TOTAL ESTIMATED REVENUES		117	3,100	3,100
<b>APPROPRIATIONS</b>				
339.000	VOLUNTEER FIRE RELATED ACTIVITIES	2,774	3,100	3,100
TOTAL APPROPRIATIONS		<u>2,774</u>	<u>3,100</u>	<u>3,100</u>
NET OF REVENUES/APPROPRIATIONS - FUND 216		(2,657)		
BEGINNING FUND BALANCE		6,620	3,964	
ENDING FUND BALANCE		3,963	3,964	

ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000.000 - REVENUE				
403.000	CURRENT PROPERTY TAXES	85,324	88,000	90,000
410.000	CURRENT PERSONAL PROPERTY TAX	266	300	300
426.000	PAYMENTS IN LIEU OF TAXES	314	300	300
551.000	UNITED WAY GRANT	1,500	1,000	1,500
566.000	STATE GRANTS-LIBRARY	3,736	4,000	4,000
566.002	BANFIELD GRANT		2,500	
566.011	CREATIVE PROGRAMS	2,408		
566.015	DRAMA CLUB REVENUES	2,323		
566.020	YOUTH SUMMIT PROGRAM	350		
566.022	MHRP FACADE GRANT	43,487		
566.023	SWANSON FUND REVENUES	10,000		
566.024	LSTA WHITESPACE GRANT		2,000	
566.026	LSTA GUITAR GRANT		1,600	
573.000	LOCAL COMM. STABILIZATION SHARE AI	229	300	300
587.000	OJIBWAY CONTRACT	400	400	500
588.000	SUMMER READING PROGRAM	3,196	2,500	2,600
590.000	ERWIN TOWNSHIP CONTRACT	900	900	1,000
591.000	TAG Revenues	39		
642.000	CHARGES SALES & SERVICE	1,623	1,500	1,500
647.000	FUND RAISING REVENUE	1,789	1,900	2,500
649.000	NON-RESIDENT FEES	3,049	2,000	2,000
650.000	SALES OF BOOKS	355	400	400
651.000	USE AND ADMISSION FEES	244	200	200
656.000	FINES AND FORFEITURES	1,329	1,000	1,000
657.000	PENAL FINES	39,528	30,000	30,000
664.000	INTEREST AND DIVIDENDS	95	100	100
675.000	CONTRIBUTIONS AND DONATION	1,350	1,000	1,500
675.001	DONATIONS- BLDG FUND	467	300	500
675.006	DONATIONS ANNUAL APPEAL	8,275		1,800
675.008	BOOK \$ APPEAL	442	400	300
675.010	DONATIONS - FRIENDS OF LIBRAR	9		
687.000	REFUNDS AND REBATES	2,078	300	300
689.002	USE OF RESTRICTED FUND BALANC		7,500	4,300
690.001	INSURANCE CLAIMS RECEIVED	8,131		
692.000	MISCELLANEOUS INCOME	1,227		
Totals for dept 000.000 - REVENUE		224,463	150,400	146,900
<b>TOTAL ESTIMATED REVENUES</b>		<b>224,463</b>	<b>150,400</b>	<b>146,900</b>
<b>APPROPRIATIONS</b>				
790.000	LIBRARY	205,465	150,400	146,900
<b>TOTAL APPROPRIATIONS</b>		<b>205,465</b>	<b>150,400</b>	<b>146,900</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 271</b>		<b>18,998</b>		
BEGINNING FUND BALANCE		1,389,680	1,408,674	
ENDING FUND BALANCE		1,408,678	1,408,674	

ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000.000 - REVENUE				
403.000	CURRENT PROPERTY TAXES	178,693	178,000	179,000
410.000	CURRENT PERSONAL PROPERTY TAX	504		
426.000	PAYMENTS IN LIEU OF TAXES	650		
573.000	LOCAL COMM. STABILIZATION SHARE AI	473		
664.000	INTEREST AND DIVIDENDS	285		
Totals for dept 000.000 - REVENUE		180,605	178,000	179,000
<b>TOTAL ESTIMATED REVENUES</b>		180,605	178,000	179,000
<b>APPROPRIATIONS</b>				
557.000	ADMINISTRATION & OVERHEAD	326	3,000	4,000
569.000	DEBT RETIREMENT	175,773	175,000	175,000
<b>TOTAL APPROPRIATIONS</b>		176,099	178,000	179,000
<b>NET OF REVENUES/APPROPRIATIONS - FUND 352</b>		4,506		
BEGINNING FUND BALANCE		15,304	19,812	
ENDING FUND BALANCE		19,810	19,812	

ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000.000 - REVENUE				
410.000	CURRENT PERSONAL PROPERTY TAX	280		
664.000	INTEREST AND DIVIDENDS	20		
689.002	USE OF RESTRICTED FUND BALANC		2,000	2,000
Totals for dept 000.000 - REVENUE		300	2,000	2,000
<b>TOTAL ESTIMATED REVENUES</b>		300	2,000	2,000
<b>APPROPRIATIONS</b>				
145.000	BUILDING FUND	654	2,000	2,000
<b>TOTAL APPROPRIATIONS</b>		654	2,000	2,000
<b>NET OF REVENUES/APPROPRIATIONS - FUND 401</b>		(354)		
BEGINNING FUND BALANCE		6,301	5,947	
ENDING FUND BALANCE		5,947	5,947	

ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000.000 - REVENUE				
664.000	INTEREST AND DIVIDENDS	1,026	1,200	1,200
689.002	USE OF RESTRICTED FUND BALANC		25,200	70,000
Totals for dept 000.000 - REVENUE		<u>1,026</u>	<u>26,400</u>	<u>71,200</u>
TOTAL ESTIMATED REVENUES		1,026	26,400	71,200
<b>APPROPRIATIONS</b>				
557.000	ADMINISTRATION & OVERHEAD	12,400	26,400	71,200
TOTAL APPROPRIATIONS		<u>12,400</u>	<u>26,400</u>	<u>71,200</u>
NET OF REVENUES/APPROPRIATIONS - FUND 493		(11,374)		
BEGINNING FUND BALANCE		289,523	278,150	
ENDING FUND BALANCE		278,149	278,150	

ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000.000 - REVENUE				
403.000	CURRENT PROPERTY TAXES	89,308	92,000	93,000
410.000	CURRENT PERSONAL PROPERTY TAX	276	400	400
426.000	PAYMENTS IN LIEU OF TAXES	325	300	300
573.000	LOCAL COMM. STABILIZATION SHARE AI	237	200	200
651.000	USE AND ADMISSION FEES	17,017	17,000	17,000
651.001	SKATE SHARPENING	1,695	1,600	1,600
651.002	CONCESSION REVENUES	18,558	15,000	15,000
664.000	INTEREST AND DIVIDENDS	8		100
667.000	RENTAL INCOME	7,319	7,000	7,000
667.002	POLAR BEAR RENTAL	35,200	34,000	34,000
667.003	SKATE RENTAL	4,435	4,000	4,000
667.004	ICE CRYSTALS RENTAL	22,000	22,500	23,000
667.005	FIGHTING YOOPERS RENTAL	21,000	20,000	
669.000	ADVERTISING REVENUES	1,647	2,000	1,500
692.000	MISCELLANEOUS INCOME	400		
Totals for dept 000.000 - REVENUE		219,425	216,000	197,100
TOTAL ESTIMATED REVENUES		219,425	216,000	197,100
<b>APPROPRIATIONS</b>				
805.000	CIVIC CENTER	211,339	216,000	197,100
TOTAL APPROPRIATIONS		211,339	216,000	197,100
NET OF REVENUES/APPROPRIATIONS - FUND 593		8,086		
BEGINNING FUND BALANCE		625,922	634,007	
ENDING FUND BALANCE		634,008	634,007	



ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000.000 - REVENUE				
644.000	EQUIPMENT RENTAL	578,217	686,700	693,600
689.004	USE OF UNRESTRICTED NET ASSET			45,200
690.001	INSURANCE CLAIMS RECEIVED	10,359		
692.000	MISCELLANEOUS INCOME	400		
Totals for dept 000.000 - REVENUE		<u>588,976</u>	<u>686,700</u>	<u>738,800</u>
<b>TOTAL ESTIMATED REVENUES</b>		<u>588,976</u>	<u>686,700</u>	<u>738,800</u>
<b>APPROPRIATIONS</b>				
557.000	ADMINISTRATION & OVERHEAD	256,174	304,900	363,000
557.172	ADM/ CM	2,577	2,700	2,700
895.000	DIRECT EQUIPMENT EXPENSE	185,616	217,100	229,100
896.000	DEPRECIATION	161,065	162,000	144,000
<b>TOTAL APPROPRIATIONS</b>		<u>605,432</u>	<u>686,700</u>	<u>738,800</u>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 640</b>		<u>(16,456)</u>		
BEGINNING FUND BALANCE		897,792	881,337	
ENDING FUND BALANCE		881,336	881,337	

ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000.000 - REVENUE				
532.000	STATE GRANTS			474,000
602.000	WATER CHARGES-USAGE	1,558,635	1,607,000	1,733,000
613.000	TURN ON/OFF FEES	29,486	33,000	35,000
614.000	OTHER CHARGES/FEES	750		
615.000	UTILITY BILL PENALTIES	24,487	25,000	26,000
616.000	NSF FEE	1,780	200	500
618.000	GARBAGE CHARGES	349,753	403,000	410,000
619.000	MISC REC PENALTY FEE	931	500	500
620.000	GARBAGE TAGS	222	500	500
664.000	INTEREST AND DIVIDENDS	774		
689.004	USE OF UNRESTRICTED NET ASSETS		5,400	
692.000	MISCELLANEOUS INCOME	4,958		
Totals for dept 000.000 - REVENUE		1,971,776	2,074,600	2,679,500
<b>TOTAL ESTIMATED REVENUES</b>		1,971,776	2,074,600	2,679,500
<b>APPROPRIATIONS</b>				
521.000	GARBAGE COLLECTION	349,342	403,500	410,500
537.000	MDEQ GRANT - DISTRIBUTION INVENTOF			79,900
537.001	MDEQ GRANT - ASSET MANAGEMENT PROC			170,100
537.002	MDEQ GRANT - SERVICE LINE CONSTRU			219,000
550.000	WELLS	1,173	100	10,000
551.000	PUMPING	339,101	347,700	421,100
552.000	WATER BREAK ACTIVITIES	26,487		
553.000	TRANSMISSION AND DISTRIBUTION	212,286	353,200	368,700
553.001	TRANSMISSION AND DIST - WATER BRE	3,520	45,700	29,000
554.000	METER SETS, REMOVALS & REPAIRS	66,774	73,600	85,300
556.000	CUSTOMER ACCOUNTING & COLLECT	89,736	87,700	91,800
557.000	ADMINISTRATION & OVERHEAD	372,127	393,800	431,800
557.172	ADM/ CM	7,731	9,300	9,300
896.000	DEPRECIATION	339,515	360,000	353,000
<b>TOTAL APPROPRIATIONS</b>		1,807,792	2,074,600	2,679,500
<b>NET OF REVENUES/APPROPRIATIONS - FUND 675</b>		163,984		
	BEGINNING FUND BALANCE	9,038,902	9,175,448	
	FUND BALANCE ADJUSTMENTS	(27,439)		
	ENDING FUND BALANCE	9,175,447	9,175,448	

ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000.000 - REVENUE				
530.000	FEDERAL GRANTS	148,300		
532.000	STATE GRANTS	153,174	3,000	
610.000	SEWER CHARGES-USAGE	1,835,920	1,900,000	1,992,000
615.000	UTILITY BILL PENALTIES	26,500	25,000	26,000
664.000	INTEREST AND DIVIDENDS	713		
689.004	USE OF UNRESTRICTED NET ASSETS		10,800	27,000
692.000	MISCELLANEOUS INCOME	9,887		
Totals for dept 000.000 - REVENUE		2,174,494	1,938,800	2,045,000
<b>TOTAL ESTIMATED REVENUES</b>		2,174,494	1,938,800	2,045,000
<b>APPROPRIATIONS</b>				
554.000	METER SETS, REMOVALS & REPAIRS	65,359	75,900	84,400
556.000	CUSTOMER ACCOUNTING & COLLECT	89,230	92,600	99,300
557.000	ADMINISTRATION & OVERHEAD	300,829	298,300	308,700
557.172	ADM/ CM	7,731	9,300	9,300
560.000	COLLECTION & TRANSMISSION	425,712	573,600	570,300
561.000	SAW GRANT - SANITARY	100,327	8,000	
562.000	SAW GRANT - STORM	52,044	7,100	
571.000	OM & R-WASTEWATER	588,763	620,000	720,000
572.000	CAPITAL - WASTEWATER	253,587	254,000	253,000
<b>TOTAL APPROPRIATIONS</b>		1,883,582	1,938,800	2,045,000
<b>NET OF REVENUES/APPROPRIATIONS - FUND 676</b>		290,912		
	BEGINNING FUND BALANCE	9,466,114	9,951,567	
	FUND BALANCE ADJUSTMENTS	194,540		
	ENDING FUND BALANCE	9,951,566	9,951,567	

ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000.000 - REVENUE				
626.000	CHARGES FOR CEMETERY SERVICES	43,540	54,000	40,300
627.000	CHARGES CEM PERPETUAL CARE	6,170	7,000	7,000
664.000	INTEREST AND DIVIDENDS	906	1,000	1,000
688.000	TRANSFER FROM GENERAL FUND	83,834	55,900	53,000
Totals for dept 000.000 - REVENUE		<u>134,450</u>	<u>117,900</u>	<u>101,300</u>
<b>TOTAL ESTIMATED REVENUES</b>		<u>134,450</u>	<u>117,900</u>	<u>101,300</u>
<b>APPROPRIATIONS</b>				
276.000	CEMETERY	103,549	90,900	75,100
277.000	PERPETUAL CARE	30,900	27,000	26,200
<b>TOTAL APPROPRIATIONS</b>		<u>134,449</u>	<u>117,900</u>	<u>101,300</u>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 711</b>		<u>1</u>		
BEGINNING FUND BALANCE		510,000	510,000	
ENDING FUND BALANCE		510,001	510,000	

ACCOUNT AND DEPARTMENT	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2018-19 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>				
Dept 000.000 - REVENUE				
403.000	CURRENT PROPERTY TAXES	11,962	11,500	12,000
410.000	CURRENT PERSONAL PROPERTY TAX	7		
534.000	GRANTS - OTHER		2,250	800
675.000	CONTRIBUTIONS AND DONATION	3,150	2,000	3,300
689.003	USE OF ASSIGNED FUND BALANCE		2,500	1,200
Totals for dept 000.000 - REVENUE		15,119	18,250	17,300
<b>TOTAL ESTIMATED REVENUES</b>		15,119	18,250	17,300
<b>APPROPRIATIONS</b>				
735.000	DOWNTOWN DEVELOPMENT	10,916	18,250	17,300
<b>TOTAL APPROPRIATIONS</b>		10,916	18,250	17,300
<b>NET OF REVENUES/APPROPRIATIONS - FUND 899</b>		4,203		
BEGINNING FUND BALANCE		11,431	15,634	
ENDING FUND BALANCE		15,634	15,634	
<b>ESTIMATED REVENUES - ALL FUNDS</b>		10,399,967	10,245,450	12,229,300
<b>APPROPRIATIONS - ALL FUNDS</b>		10,008,022	10,245,450	12,229,300
<b>NET OF REVENUES/APPROPRIATIONS - ALL FUNDS</b>		391,945		
<b>BEGINNING FUND BALANCE - ALL FUNDS</b>		24,825,569	25,384,612	
<b>FUND BALANCE ADJUSTMENTS - ALL FUNDS</b>		167,101		
<b>ENDING FUND BALANCE - ALL FUNDS</b>		25,384,615	25,384,612	