

City of Brown City - GENERAL OPERATING FUND- 2017/2018 Draft Budget

REVENUES

<u>Account Title</u>	<u>Final 13/14 Budget</u>	<u>Final 14/15 Budget</u>	<u>Final 15/16 Budget</u>	<u>Final 16/17 Budget</u>	<u>Proposed 17/18 Budget</u>	<u>Change</u>	<u>Account #</u>
General Fund Taxes (16.8733)	253,600	255,850	255,700	257,490	254,600	(2,890.00)	101000401
Specific Tax	675	650	650	680	680	-	101000401.1
Street Reserve (1.7202 fm GFT)	32,820	32,500	32,300	31,920	32,100	180.00	101000401.2
Delinquent Taxes	32,820	31,650	29,300	24,010	28,200	4,190.00	101000401.3
Service Fee	7,400	7,400	7,400	7,400	7,400	-	101000402
County Road Tax	37,330	37,730	37,730	37,200	37,200	-	101000403
Licenses & Permits	50	70	70	50	50	-	101000451
Michigan Library	2,000	2,400	2,400	2,620	2,620	-	101000501.1
Police Grant (MTPP)	-	2,000	2,000	270	-	(270.00)	101000505.2
MSP / Training Grant	-	250	-	3,450	250	(3,200.00)	101000506
Liquor Tax	1,360	1,380	1,380	1,410	1,410	-	101000575
Sales, Income, SBT Taxes	137,300	139,700	139,700	141,150	141,150	-	101000576
Tax Admin Fees	7,300	7,300	7,300	7,300	7,300	-	101000607
State of MI Collection Fees	1,800	2,600	2,600	4,000	4,000	-	101000607.1
Revenue from Cable Reserve	-	55,200	-	-	-	-	101000610
Refuse Collection Fees	55,200	460	55,200	55,200	55,200	-	101000640
Refuse Collection Reserve	460	1,490	1,300	1,300	1,300	-	101000640.1
Fines & Forfeits	535	150	150	310	310	-	101000656
District/MAG Court Fees	-	-	-	140	140	-	101000657
Utility Penalty Fees	-	6,000	6,000	8,800	8,800	-	101000658
Interest & Dividends	2,900	2,090	2,090	2,300	2,300	-	101000664
Departmental Rent	12,350	12,350	12,350	12,350	12,350	-	101000670
Library Rent	4,150	4,150	4,150	4,150	4,150	-	101000671
Library Wages (reimbursement)	30,700	30,700	30,700	30,700	30,700	-	101000671.1
Library Utilities	1,200	1,200	1,200	1,200	1,200	-	101000671.2
Cable Franchise Fee	1,660	1,500	1,500	3,700	3,700	-	101000672
Cell Tower Franchise Fee (SBA)	14,800	16,050	16,050	16,050	16,050	-	101000672.1
Thumb Cellular Lease	16,500	18,500	18,500	19,500	19,500	-	101000672.3
Air Advantage Internet	7,200	7,200	7,200	7,200	7,200	-	101000672.4
Comcast Lease	-	-	12,000	18,000	18,000	-	101000672.5
Public Hearing Fees	270	300	300	150	150	-	101000677

Account Title	13/14 Budget	14/15 Budget	15/16 Budget	16/17 Budget	17/18 Budget	Change	Account #
Refunds & Rebates	-	1,550	500	5,200	5,200	-	101000687
Prop Owner Cost Sharing	-	-	-	-	-	-	101000688
BCAFA Admin Fee	2,500	2,500	2,500	2,500	2,500	-	101000689
Miscellaneous	10,550	2,500	2,500	2,920	2,920	-	101000695
Misc. Fill Pools	-	-	-	-	-	-	101000695.2
Insurance Payment	-	-	-	-	-	-	101000695.4
Misc Mowing	-	600	600	260	250	(10.00)	101000695.3
Payroll Ins. Deductions	860	13,000	13,000	13,000	13,000	-	101000695.5
Revenue Other Funds / Cable Re	13,000	5,200	5,200	5,200	5,200	-	101000696.6
Festival Commission	-	-	-	-	-	-	101000695.7
Revenue Other Funds / Admin	44,220	35,470	37,070	41,100	51,300	10,200.00	101000697
Revenue Other Funds / Benefits	30,500	30,500	30,500	30,500	30,500	-	101000698
Revenue Other Funds / Retireme	4,280	4,280	4,280	4,280	4,280	-	101000698.1
Revenue Other Funds / Ins	4,730	4,830	4,830	4,830	4,830	-	101000699.2
Fund Equity / Sidewalk Reserve	-	7,000	7,000	-	-	-	101000699.5
Fund Equity / Street Reserve	30,000	67,550	-	-	100,000	100,000.00	101000699.3
DNR Grant - Park Payment	40,000	7,000	-	-	-	-	101000699.4
Cont from County Street Millage	-	107,000	-	-	100,000	100,000.00	101000676
Sale Of Assets	-	-	-	-	-	-	101000674
Reimburse Homestd Filing Fee	-	-	-	-	-	-	101000690
Fund Equity	-	20,000	-	-	40,000	40,000.00	101000699.1
TOTAL REVENUES	843,020	987,800	795,200	809,790	1,057,990	\$ 248,200.00	

EXPENSES

Account Title

<u>Governing Body</u>	<u>13/14 Budget</u>	<u>14/15 Budget</u>	<u>15/16 Budget</u>	<u>16/17 Budget</u>	<u>17/18 Budget</u>	<u>Change</u>	<u>Account #</u>
Council Wages	5,600	5,600	5,600	5,600	5,600	-	101101702
Council FICA	430	430	430	430	430	-	101101715
Professional Fees	8,850	11,000	11,000	9,660	9,660	-	101101801
Dues & Membership	1,200	1,350	1,350	1,350	1,350	-	101101803
Transportation	100	60	60	-	-	-	101101861
Miscellaneous	90	100	100	-	-	-	101101956
Conferences & etc.	1,000	100	100	-	-	-	101101960
Special Projects	-	-	-	-	-	-	101101961
TOTAL GOVERNING BODY	17,270	18,640	18,640	17,040	17,040	-	

Chief Executive

Mayor Wages	1,500	1,500	1,500	1,500	1,500	-	101171702
FICA Expense	100	100	100	100	100	-	101171715
Transportation	100	100	100	100	100	-	101171861
Miscellaneous	100	100	100	100	100	-	101171956
Conferences	-	-	-	-	-	-	101171960
TOTAL CHIEF EXECUTIVE	1,800	1,800	1,800	1,800	1,800	-	

City Manager

Salary	50,000	50,000	52,000	52,000	57,200	5,200.00	101172702
Special Remuneration	2,290	500	500	-	-	-	101172702.1
FICA	4,100	3,900	4,000	4,000	4,400	400.00	101172715
Benefits	42,200	35,000	16,500	16,500	16,500	-	101172719.1
Retirement	3,000	3,000	3,200	3,200	3,600	400.00	101172719
City Mgr Dues and Memberships	580	580	580	600	600	-	101172803
Travel Allowance	3,600	3,600	3,600	3,600	3,600	-	101172861
Professional Fees / Search	-	-	-	-	-	-	101172801
Miscellaneous	100	100	100	100	100	-	101172956
Education	750	100	3,500	1,000	1,000	-	101172960
TOTAL CITY MANAGER	106,620	96,780	83,980	81,000	87,000	6,000.00	

Account Title

<u>Elections</u>	<u>13/14 Budget</u>	<u>14/15 Budget</u>	<u>15/16 Budget</u>	<u>16/17 Budget</u>	<u>17/18 Budget</u>	<u>Change</u>	<u>Account #</u>
Wages	350	950	350	1,400	400	(1,000.00)	101191702
Board Compensation	800	2,400	800	3,000	-	(3,000.00)	101191703
FICA	30	100	30	110	40	(70.00)	101191715
Supplies	1,200	2,300	1,200	500	500	-	101191727
Maint Contract - Vote Machine	300	300	300	300	300	-	101191775
Transportation	500	250	500	320	320	-	101191861
Publishing	400	800	400	1,650	400	(1,250.00)	101191900
Miscellaneous	100	250	100	250	100	(150.00)	101191956
Capital Outlay	-	-	-	-	-	-	101191970
TOTAL ELECTIONS	3,680	7,350	3,680	7,530	2,060	(5,470.00)	

Assessor

Wages	-	-	-	-	-	-	101209702
Contract Services	9,000	9,000	9,000	9,000	9,000	-	101209703
FICA	-	-	-	-	-	-	101209715
Supplies	40	40	40	40	40	-	101209727
Postage	200	200	200	200	200	-	101209728
Professional Fees	400	400	400	600	600	-	101209801
Transportation	-	-	-	-	-	-	101209861
Printing	40	40	40	40	40	-	101209900
Miscellaneous	40	40	40	180	180	-	101209956
Education	-	-	-	40	40	-	101209960
TOTAL ASSESSOR	9,720	9,720	9,720	10,100	10,100	-	

Clerk

Wages	-	2,500	2,500	2,500	2,500	-	101215702.1
FICA	-	200	200	200	200	-	101215801.1
Professional Fees	5,500	7,500	7,500	5,600	5,600	-	101215801
Dues & Membership	200	200	200	360	360	-	101215803
Transportation	-	-	-	-	-	-	101215861
Publishing	1,500	1,500	1,500	900	900	-	101215900
Education & Training	-	-	-	-	-	-	101215960
TOTAL CLERK	7,200	11,900	11,900	9,560	9,560	-	

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<u>Administration Department</u>							
Wages	62,000	62,000	64,500	54,500	63,300	8,800.00	101215702
Special Remuneration	2,140	520	2,000	2,600	2,600	-	101215702.1
FICA	4,950	4,800	4,800	4,800	5,200	400.00	101215715
Benefits	14,200	14,800	9,800	10,500	14,800	4,300.00	101215719
Retirement	2,200	2,200	2,200	2,200	2,500	300.00	101215719.1
Office Supplies	5,500	5,500	5,500	6,000	5,500	(500.00)	101215727
Postage	2,500	2,500	2,500	2,500	2,500	-	101215728
Communications	5,200	5,200	5,200	4,200	4,200	-	101215850
Internet Connectivity	-	-	-	-	-	-	101215850.1
Repairs & Maintenance	1,000	500	500	500	500	-	101215930
Rentals	-	-	-	-	-	-	101215941
Miscellaneous	50	50	50	350	350	-	101215956
Capital Outlay	-	-	-	5,400	100	(5,300.00)	101215970
TOTAL ADMIN DEPARTMENT	99,740	98,070	97,050	93,550	101,550	8,000.00	
<u>Sidewalk</u>							
Wages	620	600	600	800	4,000	3,200.00	101232702
FICA	55	50	80	80	400	320.00	101232715
Contractual Services	-	-	-	2,000	70,000	68,000.00	101232703
Maint Supplies	-	-	-	100	100	-	101232775
Professional Fees	-	-	-	-	-	-	101232801
Repairs & Maint	200	500	7,000	200	200	-	101232930
Equipment Rental	1,500	750	1,000	1,000	4,000	3,000.00	101232943
Miscellaneous	-	-	-	-	-	-	101232956
TOTAL SIDEWALK	2,375	1,900	8,680	4,180	78,700	74,520.00	
<u>Board of Review</u>							
Wages	450	450	450	450	450	-	101247702
FICA	50	50	50	50	50	-	101247715
Publishing	150	150	150	150	150	-	101247900
Miscellaneous	50	50	50	50	50	-	101247956
TOTAL BOARD OF REVIEW	700	700	700	700	700	-	

Account Title

<u>Treasurer</u>	<u>13/14 Budget</u>	<u>14/15 Budget</u>	<u>15/16 Budget</u>	<u>16/17 Budget</u>	<u>17/18 Budget</u>	<u>Change</u>	<u>Account #</u>
Wages	9,000	9,000	9,000	9,000	9,000	-	101253702
FICA	700	700	700	700	700	-	101253715
Supplies	60	60	60	400	400	-	101253727
Postage	600	600	600	600	600	-	101253728
Professional Fees	350	350	350	600	600	-	101253801
Transportation	120	120	120	120	120	-	101253861
Publishing	1,310	3,100	3,100	2,000	2,000	-	101253900
Miscellaneous	50	100	100	100	100	-	101253956
Refund & Rebates	500	500	500	500	500	-	101253687
Annexation Millage	1,350	1,350	1,350	1,380	1,380	-	101253956.2
Capital Outlay	-	-	-	-	-	-	101253970
TOTAL TREASURER	14,040	15,880	15,880	15,400	15,400	-	

Building and Grounds

Wages	7,800	8,500	8,500	10,000	10,000	-	101265702
Contractual Services	7,600	1,100	1,100	1,850	1,000	(850.00)	101265703
FICA	600	650	650	800	800	-	101265715
Benefits	1,400	1,400	1,400	1,400	1,400	-	101265719
Retirement	800	800	800	800	880	80.00	101265719.1
Mowing	50	50	50	100	100	-	101265775.1
Supplies	2,100	2,100	2,100	1,800	1,800	-	101265740
Maint Supplies	2,300	2,300	2,300	2,300	2,300	-	101265775
Professional Fees	500	500	500	600	500	(100.00)	1012655801
Communication	2,200	2,200	2,200	2,400	2,400	-	101265850
Utilities	10,000	10,000	10,000	9,000	9,000	-	101265920
Repairs & Maint - City Hall	6,500	7,800	-	850	250	(600.00)	101265930.1
Repairs & Maintenance	3,500	3,500	3,500	2,800	2,800	-	101265930
Land Rental	3,000	1,700	1,700	1,880	1,880	-	101265941
Equipment Rental	3,800	4,200	3,200	4,800	4,800	-	101265943
Miscellaneous	50	350	50	50	50	-	101265956
Capital Outlay	-	-	-	2,500	500	(2,000.00)	101265970
Capital Outlay - Land Purchase	-	-	-	-	-	-	
TOTAL BUILDING & GROUNDS	52,200	47,150	38,050	43,930	40,460	(3,470.00)	

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<u>Parking Lots</u>							
Wages	1,000	500	500	500	500	-	101270702
FICA	80	50	50	50	50	-	101270715
Supplies	-	-	-	-	-	-	101270740
Maintenance	200	200	200	200	200	-	101270930
Equipment Rental	1,500	700	700	700	700	-	101270943
TOTAL PARKING LOTS	2,780	1,450	1,450	1,450	1,450	-	
<u>Public Safety Control</u>							
Wages	82,000	86,400	88,000	88,000	96,800	8,800.00	101300702
Special Remuneration	350	1,550	1,550	500	500	-	101300702.1
Crossing Guard Wages	1,200	1,400	1,400	1,400	1,400	-	101300702.1
Liquor Enforcement	1,310	1,380	1,380	1,410	1,410	-	101300704
FICA	6,600	6,600	6,800	6,800	7,400	600.00	101300715
Benefits	49,200	49,200	28,000	28,000	28,000	-	101300719
Retirement	4,800	4,800	5,300	5,300	5,850	550.00	101300719.1
Workman's Comp	-	-	-	-	-	-	101300720
Supplies	800	800	800	1,200	800	(400.00)	101300727
Uniforms	700	130	130	1,100	150	(950.00)	101300741
Uniforms Cleaning	-	-	-	-	-	-	101300741.1
Gas & Oil	7,000	7,000	6,000	4,500	4,500	-	101300751
Maintenance Fee (LEIN)	3,600	3,600	3,600	3,600	3,600	-	101300776
Professional Fees	250	250	250	250	250	-	101300801
Police Internet	1,330	1,330	1,330	500	500	-	101300850.1
Communications	1,950	2,800	2,800	2,800	2,800	-	101300850
Community Promotion	-	-	-	-	-	-	101300880
Work Release - Expended	-	-	-	-	-	-	101300881
Insurance	11,300	10,700	10,700	11,050	11,050	-	101300910.1
Repairs & Maintenance	5,000	5,000	5,000	2,000	2,000	-	101300930
Miscellaneous	10	-	-	-	-	-	101300956
Employee Physicals	-	-	-	80	80	-	101300957
Immunizations	-	-	-	-	-	-	101300957.1
Education	-	100	100	800	800	-	101300960
Capital Outlay	2,600	3,200	27,000	2,770	1,800	(970.00)	101300970
Police Car Reserve	-	-	-	-	-	-	101300970.1
TOTAL PUBLIC SAFETY	180,000	186,240	190,140	162,060	169,690	7,630.00	

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<u>Fire Dept / Operating</u>							
Operating Fee	19,500	19,500	18,350	20,350	18,500	(1,850.00)	101335701.1
TOTAL FIRE DEPT /OPERATING	19,500	19,500	18,350	20,350	18,500	(1,850.00)	
<u>Public Works</u>							
Wages	13,000	12,000	12,000	11,000	12,000	1,000.00	101441702
Special Remuneration	850	650	650	1,200	1,200	-	101441702.1
FICA	1,200	950	950	950	950	-	101441715
Benefits	23,500	23,500	24,400	29,500	29,500	-	101441719
Retirement	6,000	6,000	6,000	6,500	6,500	-	101441719.1
Supplies	500	500	500	500	500	-	101441740
Uniforms	750	850	850	850	850	-	101441741
Miscellaneous	250	250	250	300	300	-	101441956
Physicals	400	200	200	700	700	-	101441957
TOTAL PUBLIC WORKS	46,450	44,900	45,800	51,500	52,500	1,000.00	
<u>Drains - Public Benefit</u>							
Drain At Large	-	-	-	400	-	(400.00)	101445967
Drain At Large - Maintenance	-	-	-	2,300	-	(2,300.00)	101445967.1
TOTAL DRAINS - PUBLIC BEN	-	-	-	2,700	-	(2,700.00)	
<u>Street Lighting</u>							
Street Lighting	34,000	34,000	34,000	33,000	36,000	3,000.00	101450920
TOTAL STREET LIGHTING	34,000	34,000	34,000	33,000	36,000	3,000.00	
<u>Refuse Collection & Disposal</u>							
Postage	600	600	600	600	600	-	101528728
Supplies	300	300	300	300	300	-	101528740
Refuse Collection	52,000	55,200	55,200	55,200	55,200	-	101528818
Recycling	-	-	-	-	-	-	101528820
TOTAL REFUSE COLL & DISP	52,900	56,100	56,100	56,100	56,100	-	

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<u>Sanitation / City Clean-up</u>							
Wages	-	7,800	7,800	7,000	7,000	-	101529702
City Clean-up	-	-	-	-	-	-	101529702
FICA Expense	-	600	600	600	600	-	101529715
Equipment Rental	40	16,500	14,000	13,000	13,000	-	101529943
TOTAL CITY CLEAN-UP	40	24,900	22,400	20,600	20,600	-	
<u>Economic Development</u>							
CDBG Admin Fees	-	-	-	-	-	-	101728722
CDBG Professional Fees	-	-	-	-	-	-	101728801
EDC Dues/Professional Fees	-	-	-	-	-	-	101728801.1
R-Zone Land Principal	-	-	-	-	-	-	101728991
R-Zone Land Interest	-	-	-	-	-	-	101728995
BC Festival Insurance	930	970	970	850	850	-	101747910
TOTAL ECON DEVELOPMENT	930	970	970	850	850	-	
<u>Library</u>							
Library Wages	28,500	30,700	30,700	30,700	30,700	-	101790702
Library FICA	2,300	2,300	2,300	2,300	2,300	-	101790715
TOTAL LIBRARY	30,800	33,000	33,000	33,000	33,000	-	
<u>Contribution</u>							
Other Funds (water / equipment)	-	-	-	-	-	-	101901965.1
Police Reward	-	-	-	-	-	-	101901965.2
TOTAL CONTIBUTION	-	-	-	-	-	-	
<u>Contribution</u>							
Park (loan)	-	7,000	-	-	-	-	101945969
Building Maintenance Reserve	-	-	-	-	-	-	101945969.1
Brown City Library	2,000	2,400	2,400	2,620	2,620	-	101945969.3
Water Tower Reserve - GF	-	-	-	-	-	-	101945969.6
Street Reserve	-	32,500	32,500	31,920	32,100	180.00	101945969.4
Street Reserve/Fund Equity Xfer	-	-	-	-	200,000	200,000.00	101945969.5
Contribution to AA Fund	-	-	-	-	-	-	101945969.7
Other Funds - Equipment	-	-	8,000	8,000	8,000	-	101945969.9
Other Funds - Sanitary Sewer	-	-	-	-	-	-	101945969.6

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Other Funds - Storm Sewer	-	-	-	-	-	-	101945969.1
Othr Funds - Street Reserve	32,820	67,550	-	-	-	-	101945969.5
Other Funds - Major Streets	-	107,000	-	-	-	-	101945969.1
Other Funds - Local Streets	40,000	-	-	-	-	-	101945969.1
Police Reward	500	500	500	500	500	-	101945969.8
Capital Outlay	-	-	-	-	-	-	101945970
TOTAL CONTRIBUTION	75,320	216,950	43,400	43,040	243,220	200,180.00	
<u>Insur, Bonds, FICA & Fringes</u>							
Misc FICA	150	150	150	150	150	-	101954715
Employee Ins Deduct (AFLAC)	660	450	450	250	250	-	101954724
Unemployment Benefits	100	100	100	100	100	-	101954725
Ins/Health-Life & Disability	1,000	1,000	1,000	300	300	-	101954910
Insurance & Bonds	25,000	25,000	25,000	32,000	32,000	-	101954910.1
Retiree Health Insurance	6,900	6,900	6,900	6,900	6,900	-	101954910.2
Health Insurance - MI Tax	3,000	9,000	9,000	2,000	2,000	-	101954910.3
TOTAL INS/BONDS/FICA/FRINGES	36,810	42,600	42,600	41,700	41,700	-	
<u>Community Promotion</u>							
Wages	2,200	2,200	2,200	2,200	2,200	-	101958702
FICA Expense	180	180	180	180	180	-	101958715
XMAS Decoration	100	250	250	250	250	-	101958739
Supplies	250	500	500	500	500	-	101958740
Community Promotion	5,200	4,200	4,200	4,300	4,300	-	101958880
Cable	1,210	5,230	2,000	310	310	-	101958880.1
Festival Commission	-	-	-	-	-	-	101958880.2
Equipment Rental	1,100	800	800	1,400	1,400	-	101958943
TOTAL COMMUNITY PROMO	10,240	13,360	10,130	9,140	9,140	-	
<u>General Fund Contingency</u>							
General Fund Contingency	37,905	3,940	6,780	49,510	10,870	(38,640.00)	101959956
TOTAL GEN FUND CONTIN	37,905	3,940	6,780	49,510	10,870	(38,640.00)	
TOTAL EXPENSES	843,020	987,800	795,200	809,790	1,057,990	\$ 248,200.00	
Revenues - Expenses	-	-	-	-	-	\$ -	