

MANISTEE CITY COUNCIL

MEETING AGENDA

WEDNESDAY, NOVEMBER 7, 2018 – 7:00 P.M. – COUNCIL CHAMBERS

I. Call to Order.

- a.) PLEDGE OF ALLEGIANCE.
- b.) ROLL CALL.

II. Public Hearings.

III. Citizen Comments on Agenda Related Items.

IV. Consent Agenda. All agenda items marked with an asterisk (*) are on the consent agenda and considered by the City Manager to be routine matters. Prior to approval of the Consent Agenda, any member of Council may have an item from the Consent Agenda removed and taken up during the regular portion of the meeting. Consent agenda items include:

- V. Approval of Minutes.
- VI. a.) Cash Balances.
b.) Quarterly Financial Update.
c.) Quarterly Investment Update.
- IX. b.) Notification Regarding Next Work Session.

At this time Council could take action to approve the Consent Agenda as presented.

***V. Approval of Minutes.** Approval of the minutes of the October 16, 2018 regular meeting as attached.

VI. Financial Report.

- *a.) CASH BALANCES.
- *b.) QUARTERLY FINANCIAL UPDATE.
- *c.) QUARTERLY INVESTMENT UPDATE.

VII. Unfinished Business.

VIII. New Business.

- a.) CONSIDERATION OF BUDGET AMENDMENT 2019-1 FOR FISCAL YEAR-END JUNE 30, 2019.

The City of Manistee is required by State law to ensure that actual expenditures do not exceed budgeted amounts. Over the course of the current fiscal year, unanticipated and unbudgeted events and/or Council approved expenditures have occurred. The proposed budget amendments address expenditures associated with these events to ensure compliance with State statute regarding appropriations.

At this time Council could take action to adopt budget amendment 2019-1 for fiscal year-end June 30, 2019.

- b.) CONSIDERATION OF A RESOLUTION, VOGUE THEATRE LIQUOR LICENSE REQUEST.

The Manistee Downtown Development Authority has submitted a resolution for Council to approve the issuance of a liquor license to the Vogue Theatre at 383 River Street from the Michigan Liquor Control Commission under the redevelopment program. This agenda item has been reviewed by the Public Safety Director who provided no objections to this request.

At this time Council could take action to approve a resolution supporting the application by the Vogue Theatre of 383 River Street for a liquor license through the Michigan Liquor Control Commission.

- c.) CONSIDERATION OF INTERIM DDA DIRECTOR.

The DDA Board of Directors voted and approved hiring Tom Kaminski as interim director and has requested City Council approval.

At this time Council could take action on the request by the DDA to approve the selection of Tom Kaminski as Interim Director for the Downtown Development Authority.

- d.) CONSIDERATION OF A RESOLUTION RECOGNIZING THE MANISTEE CHIPPEWA 350 CLUB AS A NONPROFIT ORGANIZATION.

The Manistee Chippewa 350 Club is a 501c3 Nonprofit Organization. They have started the qualification process to be formally recognized by the State of Michigan as a local nonprofit organization. This recognition would allow them to

apply for a raffle license through the Michigan Lottery Charitable Gaming Division. Prior to the State of Michigan issuing the license, the Manistee Chippewa 350 Club must qualify as a local nonprofit organization through recognition by the Manistee City Council.

At this time Council could take action to recognize the Manistee Chippewa 350 Club as a local nonprofit organization for the purpose of applying for a Charitable Gaming License through the State of Michigan.

e.) **CONSIDERATION OF MODIFICATIONS TO COUNCIL POLICY CP-23 RETIREE HEALTH INSURANCE POLICY.**

City Council Policy CP-23 Retiree Health Insurance Policy does not align with the current practice. When CP-23 was adopted in February 1999, eligible retirees were required to remain on the City's health insurance plan to receive a monthly stipend for retiree healthcare.

In the intervening years, and contrary to the policy, eligible City retirees have been allowed to receive the monthly stipend without remaining on the City's health insurance plan. When given the opportunity, all eligible employees elected to receive the stipend and purchase healthcare on the open market. Additionally, the stipend has been eliminated in the Fire and DPW contracts for future retirees and is a subject of binding arbitration with both police units.

There are seven (7) retirees that remain on the city's health insurance plan. Those employees should be given the opportunity to receive the monthly stipend and purchase health insurance on the open market. Staff believes that there are less expensive options on the open market for those retirees.

At this time Council could take action to direct staff to modify CP-23 to align with the City's current practice and allow the retirees currently on the City's health insurance plan the opportunity to receive the monthly stipend and purchase health insurance on the open market.

IX. Notices, Communications, Announcements.

a.) **A REPORT FROM THE TREE COMMISSION.**

A regular part of each Council meeting is a report from a cooperating agency, organization or department.

At this time Ms. Janice Waterman will report on the activities of the Tree Commission and respond to any questions the Council may have regarding their activities.

No action is required on this item.

*b.) NOTIFICATION REGARDING NEXT WORK SESSION.

A Council work session has been scheduled for Tuesday, November 27, 2018 at 7:00 p.m. A discussion will be conducted on dogs in City parks; and such business as may come before Council.

No action is required on this item.

X. Concerns and Comments.

- a.) CITIZEN COMMENT. This is an opportunity for citizens to comment on municipal services, activities or areas of City involvement. Citizens in attendance shall be recognized by the Mayor for comments (limited to five minutes). Letters submitted to Council will not be publicly read.
- b.) OFFICIALS AND STAFF.
- c.) COUNCILMEMBERS.

XI. Adjourn.

TNT:cl

COUNCIL AGENDA ATTACHMENTS:

- 1. Council Meeting Minutes – October 16, 2018
- 2. Cash Balances Report
- 3. Quarterly Financial Update
- 4. Quarterly Investment Update
- 5. Budget Amendment 2019-1
- 6. Vogue Liquor License Request
- 7. DDA Interim Director
- 8. MHS 350 Club Nonprofit Recognition
- 9. CP-23 Retiree Health Care

PROCEEDINGS OF THE MANISTEE CITY COUNCIL -OCTOBER 16, 2018

A regular meeting of the Manistee City Council was called to order by his honor, Mayor James Smith on Tuesday, October 16, 2018 at 7:00 p.m. in the City Hall Council Chambers, 70 Maple Street, followed by the Pledge of Allegiance.

PRESENT: Dale Cooper, Lynda Beaton, Roger Zielinski, Robert Goodspeed, James Smith, James Grabowski, and Erin Pontiac.

ALSO PRESENT: City Manager – Thad Taylor, City Attorney – George Saylor, City Clerk – Heather Pefley, DPW Director – Jeff Mikula, Finance Director – Ed Bradford, Public Safety Director – Tim Kozal, and City Engineer – Shawn Middleton

CITIZEN COMMENTS ON AGENDA RELATED ITEMS.

None.

CONSENT AGENDA.

- Minutes - October 2, 2018 - Regular Meeting
- October 9, 2018 - Work Session
- Financial Reports
 - Payroll September 2018
 - Invoices September 2018
- Notification Regarding Next Work Session – November 27, 2018
A discussion will be conducted on dogs in city parks; and such business as may come before Council.

MOTION by Zielinski, second by Goodspeed to approve the Consent Agenda as presented.

With a roll call vote this motion passed unanimously.

AYES: Cooper, Beaton, Zielinski, Smith, Goodspeed, Grabowski, and Pontiac

NAYS: None

CONSIDERATION OF CLOSING MERS DIVISION 01-NONUNION TO NEW HIRES, REHIRS, AND TRANSFERS.

Council consensus at the September 11, 2018 work session was to close the MERS Division 01-Nonunion to new hires, rehires, and transfers. In order to implement this change, Council must approve making this request of MERS through the submission of a defined benefit plan closed division form.

MOTION by Zielinski, second by Cooper to close the MERS Division 01-Nonunion to new hires, rehires, and transfers; and authorize the Mayor to execute the necessary MERS paperwork. Discussion followed.

With a roll call vote this motion passed, 6-1.

AYES: Cooper, Beaton, Zielinski, Smith, Grabowski, and Pontiac

NAYS: Goodspeed

PROCEEDINGS OF THE MANISTEE CITY COUNCIL -OCTOBER 16, 2018

CONSIDERATION OF IMPLEMENTING ICMA DEFINED CONTRIBUTION PLAN FOR NEW NONUNION AND DEPARTMENT HEAD HIRES EFFECTIVE NOVEMBER 1, 2018.

Council consensus at the September 11, 2018 work session was to close the MERS Defined Benefit Division 01 – Nonunion to new hires, rehires, and transfers. This MERS plan will be replaced by an ICMA defined contribution plan utilizing our existing 457 Deferred Compensation plan. The City will contribute a base 3% regardless of employee contribution, match dollar for dollar up to an additional 7% and cap the maximum City contribution at 10%.

MOTION by Beaton, second by Zielinski to authorize the implementation of an ICMA defined contribution plan for new, nonunion and department head hires, utilizing our existing 457 Deferred Compensation plan; and further authorize the Chief Financial Officer to execute the necessary ICMA paperwork.

With a roll call vote this motion passed, 6-1.

AYES: Cooper, Beaton, Zielinski, Smith, Grabowski, and Pontiac
NAYS: Goodspeed

CONSIDERATION OF AUTHORIZING A METRO ACT RIGHT-OF-WAY PERMIT EXTENSION FOR AT&T.

AT&T currently has a right-of-way telecommunications permit with the City of Manistee. This permit will expire on June 30, 2019. They are requesting an extension of this permit with a term ending June 30, 2024. These permits bring in an estimate of \$27,000 in revenue to the Street Improvement Fund.

MOTION by Zielinski, second by Cooper to authorize the Mayor to sign the METRO Act Right-of-Way Extension with AT&T.

With a roll call vote this motion passed unanimously.

AYES: Cooper, Beaton, Zielinski, Smith, Goodspeed, Grabowski, and Pontiac
NAYS: None

CONSIDERATION OF A SIX-YEAR INSTALLMENT PURCHASE CONTRACT WITH CHEMICAL BANK AND JACK DOHENY COMPANIES TO FINANCE THE PURCHASE OF A VACTOR.

On April 3, 2018 City Council approved the purchase of a vactor truck in the amount of \$403,653. When approved, it was anticipated that financing arrangements would have to be made at a later date. The vactor has been delivered to the City and now needs to be paid for. Staff competitively bid the financing arrangements and recommends the low bidder Chemical Bank to provide the financing. The City Attorney has prepared the necessary documents.

MOTION by Zielinski, second by Grabowski to adopt a resolution to enter into a six-year installment purchase contract with Chemical Bank and Jack Doheny Companies to finance the purchase of a vactor; and further authorize the Chief Financial Officer to execute any needed documents.

With a roll call vote this motion passed unanimously.

AYES: Cooper, Beaton, Zielinski, Smith, Goodspeed, Grabowski, and Pontiac
NAYS: None

PROCEEDINGS OF THE MANISTEE CITY COUNCIL -OCTOBER 16, 2018

CONSIDERATION OF A FOUR-YEAR INSTALLMENT PURCHASE CONTRACT WITH CHEMICAL BANK AND AIS CONSTRUCTION EQUIPMENT TO FINANCE THE PURCHASE OF A LOADER.

On August 8, 2018 Council approved the purchase of a loader in the amount of \$180,675 after trade-in. when approved, it was anticipated that financing arrangements would have to be made at a later date. The wheel loader is expected to be ready for delivery soon and will need to be paid for. Staff competitively bid the financing arrangements and recommends the low bidder Chemical Bank to provide the financing. The City Attorney has prepared the necessary documents.

MOTION by Zielinski, second by Goodspeed to adopt a resolution to enter into a four-year installment purchase contract with Chemical Bank and AIS Construction equipment to finance the purchase of a loader; and further authorize the Chief Financial Officer to execute any needed documents.

With a roll call vote this motion passed unanimously.

AYES: Cooper, Beaton, Zielinski, Smith, Goodspeed, Grabowski, and Pontiac
NAYS: None

CONSIDERATION OF AN APPLICATION TO THE 2018 FEMA ASSISTANCE TO FIREFIGHTERS GRANT PROGRAM.

The Manistee Fire Department has a 70 foot aerial ladder that is twenty-one years old. The City's Capital Improvement Plan has listed the 1997 aerial as a capital project. In an effort to maximize leverage on projected costs the Manistee Fire Department will be preparing a grant application through the 2018 FEMA Assistance to Firefighters Grant program for the purchase of a new 107 foot aerial fire truck. The truck is estimated to cost approximately \$950,000.

MOTION by Goodspeed, second by Cooper to approve the application for a new aerial ladder truck through the 2018 FEMA Assistance to Firefighters Grant program. Discussed additional information on the grant including costs to the City, discussions with other municipalities, labor/service on current vehicle, and many benefits the new aerial truck would provide.

With a roll call vote this motion passed unanimously.

AYES: Cooper, Beaton, Zielinski, Smith, Goodspeed, Grabowski, and Pontiac
NAYS: None

CONSIDERATION OF APPLICATIONS TO BOARDS AND COMMISSIONS.

The City Clerk has taken action to advertise vacancies on the Compensation Commission, Harbor Commission, Historic District Commission, Oil and Gas Investment Board, PEG Commission, Planning Commission, and the Zoning Board of Appeals.

Mayoral appointments require a motion, second, and Council voted support. Nominations for Council appointments do not require a second. After all nominations are made, Council votes on the nominees until one nominee receives majority support.

The following applications have been received:

*Incumbent

PROCEEDINGS OF THE MANISTEE CITY COUNCIL -OCTOBER 16, 2018

HARBOR COMMISSION. One vacancy, term ending 10/31/21. Two members can be non-residents but must own real estate or a business or profession having a licensed business location in the City; Council appointment.

Tom Swedenborg, 562 First Street

Zielinski nominated Tom Swedenborg, 562 First Street, to the Harbor Commission for a term ending 10/31/21.

With a roll call vote this nomination passed unanimously.

AYES: Cooper, Beaton, Zielinski, Smith, Goodspeed, Grabowski, and Pontiac

NAYS: None

PEG COMMISSION. Three vacancies, one term ending 12/31/18, one term ending 12/31/19 and one term ending 12/31/20. Applicants must be Manistee County residents; Council appointment.

Shelly Memberto, 347 Second Street

Zielinski nominated Shelly Memberto, 347 Second Street to the PEG Commission for a term ending 12/31/20.

With a roll call vote this nomination passed unanimously.

AYES: Cooper, Beaton, Zielinski, Smith, Goodspeed, Grabowski, and Pontiac

NAYS: None

A REPORT FROM THE RAMSDELL REGIONAL CENTER FOR THE ARTS.

Ms. Sarah Helge and Mr. Xavier Verna reported on the activities of the Ramsdell Regional Center for the Arts and responded to any questions the Council had regarding their activities.

CITIZEN COMMENT.

None.

OFFICIALS AND STAFF.

Middleton responded to a request for update; a lot going on with CSO; had meeting with Rural Development discussed funding for next fiscal year; similar funding levels will be coming in 2019.

COUNCILMEMBERS.

Beaton wished everyone a safe Halloween.

Grabowski referenced a letter received by Council and asked Kozal if he had received any complaints on the area across from Save A Lot.

Smith handed out employee birthday cards; relayed a request for a four-way stop at Washington Street and

PROCEEDINGS OF THE MANISTEE CITY COUNCIL -OCTOBER 16, 2018

Memorial Drive during the rerouting of traffic for detour; thanked RRCA for their presentation; gave a reminder for the Boos Brews and Brats event.

ADJOURN.

MOTION to adjourn was made by Goodspeed. Meeting adjourned at 7:51 p.m.

Heather Pefley CMC / CMMC, MiCPT
City Clerk

DRAFT

FROM 09/01/2018 TO 09/30/2018

FUND: 101 202 203 204 226 245 272 275 430 496 501 592 594 661 703 705

CASH AND INVESTMENT ACCOUNTS

Fund Account	Description	Beginning Balance 09/01/2018	Total Debits	Total Credits	Ending Balance 09/30/2018
Fund 101	GENERAL FUND				
001.000	CASH - CHECKING	451,704.50	2,564,767.40	663,030.15	2,353,441.75
001.001	CASH - RESTRICTED	27,102.00	0.00	0.00	27,102.00
001.002	CASH - ESCROW	67,747.70	1,000.00	0.00	68,747.70
003.000	CASH - CERTIFICATES OF DEPOSIT	50,000.00	0.00	50,000.00	0.00
004.000	CASH - PETTY	803.42	0.00	93.90	709.52
017.000	CASH - MI CLASS	373,211.95	12,620.66	11,953.67	373,878.94
	GENERAL FUND	970,569.57	2,578,388.06	725,077.72	2,823,879.91
Fund 202	MAJOR STREET FUND				
001.000	CASH - CHECKING	335,943.78	59,525.60	40,400.15	355,069.23
017.000	CASH - MI CLASS	154,694.77	2,490.95	2,214.49	154,971.23
	MAJOR STREET FUND	490,638.55	62,016.55	42,614.64	510,040.46
Fund 203	LOCAL STREET FUND				
001.000	CASH - CHECKING	104,378.35	20,683.49	16,311.18	108,750.66
Fund 204	MUNICIPAL STREET FUND				
001.000	CASH - CHECKING	55,789.17	0.00	5,417.35	50,371.82
Fund 226	CITY REFUSE FUND				
001.000	CASH - CHECKING	76,250.19	172,307.17	84,503.43	164,053.93
Fund 245	OIL & GAS FUND				
001.000	CASH - CHECKING	98,677.23	5,633.49	0.00	104,310.72
001.020	CASH - MONEY MARKET	259,385.73	123,927.29	0.00	383,313.02
	OIL & GAS FUND	358,062.96	129,560.78	0.00	487,623.74
Fund 272	PEG COMMISSION				
001.000	CASH - CHECKING	9,164.11	0.00	0.00	9,164.11
Fund 275	GRANT MANAGEMENT FUND				
001.000	CASH - CHECKING	19,021.00	0.00	0.00	19,021.00
Fund 430	CAPITAL IMPROVEMENT FUND				
001.000	CASH - CHECKING	183,413.72	0.00	0.00	183,413.72
Fund 496	RENAISSANCE PARK				
001.000	CASH - CHECKING	57.27	0.00	0.00	57.27
Fund 501	BOAT LAUNCH FUND				
001.000	CASH - CHECKING	40,277.47	15,882.58	15,476.66	40,683.39
004.000	CASH - PETTY	1,000.00	0.00	0.00	1,000.00
	BOAT LAUNCH FUND	41,277.47	15,882.58	15,476.66	41,683.39
Fund 592	WATER & SEWER UTILITY				
001.000	CASH - CHECKING	5,175.11	547,794.66	279,745.88	273,223.89
001.002	CASH - ESCROW	51,800.00	3,900.00	1,800.00	53,900.00
003.000	CASH - CERTIFICATES OF DEPOSIT	50,000.00	0.00	50,000.00	0.00
017.000	CASH - MI CLASS	549,221.35	8,746.37	7,764.87	550,202.85
017.001	CASH - MI CLASS 2015 W&S RVBD	27,606.04	773.66	724.30	27,655.40
017.002	CLASS 2017 WATER & SEWER REVENUE	1,299,592.44	21,582.21	19,259.69	1,301,914.96
017.004	WATER AND SEWER RESTRICTED MI CLASS	433,130.43	4,678.61	3,904.52	433,904.52
	WATER & SEWER UTILITY	2,416,525.37	587,475.51	363,199.26	2,640,801.62
Fund 594	MARINA FUND				
001.000	CASH - CHECKING	131,909.32	49,726.51	77,253.76	104,382.07
001.002	CASH - ESCROW	500.00	300.00	100.00	700.00
004.000	CASH - PETTY	300.00	0.00	300.00	0.00
	MARINA FUND	132,709.32	50,026.51	77,653.76	105,082.07

CASH SUMMARY BY ACCOUNT FOR MANISTEE CITY

FROM 09/01/2018 TO 09/30/2018

FUND: 101 202 203 204 226 245 272 275 430 496 501 592 594 661 703 705

CASH AND INVESTMENT ACCOUNTS

Fund Account	Description	Beginning Balance 09/01/2018	Total Debits	Total Credits	Ending Balance 09/30/2018
Fund 661	MOTOR POOL FUND				
001.000	CASH - CHECKING	93,650.75	189,988.59	154,999.00	128,640.34
017.000	CASH - MI CLASS	358,943.63	5,779.86	5,138.39	359,585.10
	MOTOR POOL FUND	<u>452,594.38</u>	<u>195,768.45</u>	<u>160,137.39</u>	<u>488,225.44</u>
Fund 703	CURRENT TAX COLLECTION				
001.000	CASH - CHECKING	4,394,353.56	138,185.06	4,491,153.56	41,385.06
Fund 705	DELINQUENT TAX COLLECTION				
001.000	CASH - CHECKING	810.01	0.00	0.00	810.01
	TOTAL - ALL FUNDS	<u>9,705,615.00</u>	<u>3,950,294.16</u>	<u>5,981,544.95</u>	<u>7,674,364.21</u>



Administrative Services

Clerk | Finance | Treasury | IT | Assessing | Facilities | Ramsdell

Memo to: Thad Taylor, City Manager
From: Ed Bradford, CFO *EB*
Re: September 30, 2018 First Quarter Financial Update
Date: October 31, 2018

This memo will serve as an update on where we are financially versus budget as of 9/30/2018 and any developments that may impact projected year-end financial performance. It will focus on the primary city activities as captured by the following funds:

General	Oil & Gas	Marina
Major Street	Capital Improvement	
Local Street	Boat Launch	
Refuse	Water & Sewer	

Other City funds financial statements are also included, but with no narrative.

General Fund - 101

General fund revenues are currently at 57.3% of budget. Property tax revenue which is due in August has largely been received for the year. State revenue sharing appears to be behind, but that is only because of the timing of payments. Most items are in line with the budgetary assumptions.

General fund expenditures are at 30.0% of budget, which is consistent with last year. There is one expense items that merits discussion. Labor and prosecuting attorney costs are trending higher, primarily due to ongoing union negotiations, and may require a future budget amendment.

Major Street Fund - 202

The Major Street fund is at 6.2% of annual revenues. This is expected due to prior year accruals of Act 51 and moveable bridge revenue. The State has allocated additional funds for streets which will have a positive impact on revenues. Expenses are at 10.8% of budget due to the timing of projects.

Local Street Fund - 203

The Local Street fund is at 2.9% of budgeted revenue. This is expected due to prior year accruals of Act 51 revenue. Expenses are at 6.6% of budget, also in line with expectations.

Refuse Fund - 226

Revenue is at 46.9% of the budgeted total and has no unexpected items. Expenses are at 19.4% of budget. The increase in recycling costs may require a budget amendment by year-end and should reduce the budgeted surplus.

Oil & Gas Fund - 245

Revenues are at 88.2% of budget. Royalties have resumed and will exceed budget if trend continues. Unrealized gains are at 128.7% of budget, reflecting a highly favorable market in the first quarter. Expenses are at 48.6% of budget. Investment advisor fees are as expected and the annual transfer to the capital improvement fund has been partially made.

Capital Improvement Fund - 430

Revenues are at 50.8% for the year. The annual transfer in from the Oil & Gas fund has been partially made. Expenses are at 22.6% of budget. Expenses so far almost entirely relate to previously committed Ramsdell HVAC debt and the accounting software.

Boat Launch - 501

Boat Launch revenue is at 51.6% of budget. Launch revenue is down about 10% from last year at this time. Expenses are at 18.3% of budget. The auto-attendant machine functioned well this season and still has useable life.

Water and Sewer - 592

Water & sewer revenues are at 13.9% of budget. There are no noteworthy variances at this time. However, we have broken out sprinkling meter revenue from water to aid in forecasting and interest income is ahead of budget due to an improving investment environment. Oaks Prison volumes are stable at around 108,000 gallons per day but are still below the contractual minimum.

Operating expenses are overall also generally in line with expectations. Admin is at 24.4% of budget. Water operations is at 17.2% of budget. WWTP is at 31.6% of budget, mainly because of the digester lid painting timing. Sewer collection is at 16.9% of budget and in line with expectations.

Marina - 594

The Marina is at 43.9% of budgeted revenues. The seiche event closed docks and negatively impacted marina sales. Our business interruption insurance will offset any revenue declines. It is almost certain that the full \$65,000 transfer in from the capital improvement fund will again be necessary. Expenses are at 67.0% of budget with no major surprises, although water usage is up slightly.

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDG USED
		AMENDED BUDGET	09/30/2018 (NORMAL (ABNORMAL))	MONTH 09/30/2018 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 101 - GENERAL FUND						
Revenues						
Dept 000						
101-000-402.000	TAXES - REAL/PERSONAL PROPERT	2,976,032.00	2,957,170.80	2,166,643.73	18,861.20	99.37
101-000-411.000	TAXES - DELINQ REAL PROPERTY	178,302.00	0.00	0.00	178,302.00	0.00
101-000-412.000	TAXES - DELINQ PERSONAL PROP	3,375.00	0.00	0.00	3,375.00	0.00
101-000-432.000	TAXES - PAYMENT IN LIEU OF	176,517.00	101,128.40	0.00	75,388.60	57.29
101-000-445.000	TAXES - PENALTIES & INTEREST	17,365.00	0.00	0.00	17,365.00	0.00
101-000-447.000	TAXES - ADMINISTRATION FEE	86,749.00	0.00	0.00	86,749.00	0.00
101-000-476.000	PERMIT - BUSINESS REGISTRATIO	27,000.00	225.00	150.00	26,775.00	0.83
101-000-477.000	PERMIT - FRANCHISE FEES	122,000.00	0.00	58,408.00	122,000.00	0.00
101-000-490.000	PERMIT - NON-BUSINESS	8,500.00	1,925.00	250.00	6,575.00	22.65
101-000-543.000	STATE GRANT - PUBLIC SAFETY (SSCENT)	8,600.00	1,758.61	1,758.61	6,841.39	20.45
101-000-543.001	STATE GRANT - UNDERAGE DRINKING	3,000.00	0.00	0.00	3,000.00	0.00
101-000-543.002	STATE GRANT - CRIMINAL JUSTIC	2,500.00	0.00	0.00	2,500.00	0.00
101-000-573.000	STATE GRANT - LOCAL COMM STAB	175,000.00	0.00	0.00	175,000.00	0.00
101-000-574.000	STATE GRANT - REVENUE SHARING	525,969.00	1,070.00	0.00	524,899.00	0.20
101-000-574.001	STATE GRANT - CVTRS	165,337.00	(845.00)	0.00	166,182.00	(0.51)
101-000-576.000	ELECTIONS	2,000.00	0.00	0.00	2,000.00	0.00
101-000-577.000	STATE GRANT - LIQUOR LICENSE	8,500.00	0.00	0.00	8,500.00	0.00
101-000-626.000	CHARGE FOR SERVICE	60,000.00	1,749.13	600.00	58,250.87	2.92
101-000-628.000	CHARGE FOR SERVICE - BOAT LAU	2,600.00	2,600.00	0.00	0.00	100.00
101-000-630.000	CHARGE FOR SERVICE - LOCAL ST	135,000.00	33,750.00	11,250.00	101,250.00	25.00
101-000-631.000	CHARGE FOR SERVICE - MAJOR ST	326,000.00	81,499.98	27,166.66	244,500.02	25.00
101-000-632.000	CHARGE FOR SERVICE - MARINA	11,853.00	5,926.50	0.00	5,926.50	50.00
101-000-634.000	CHARGE FOR SERVICE - REFUSE	141,192.00	32,336.33	6,893.58	108,855.67	22.90
101-000-635.000	CHARGE FOR SERVICE - W&S	371,843.00	92,600.42	30,986.92	279,242.58	24.90
101-000-636.000	CHARGE FOR SERVICE - TRANSPOR	300,000.00	64,242.62	24,664.32	235,757.38	21.41
101-000-637.000	UTILITY OWNERSHIP FEE	194,122.00	49,000.33	16,176.83	145,121.67	25.24
101-000-642.000	SALES	8,000.00	4,795.75	52.00	3,204.25	59.95
101-000-655.000	FINES & FORFEITS	25,000.00	4,544.11	222.50	20,455.89	18.18
101-000-665.000	INVESTMENT - INTEREST	20,000.00	3,809.66	2,126.62	16,190.34	19.05
101-000-667.000	RENTAL INCOME	6,850.00	650.00	0.00	6,200.00	9.49
101-000-667.030	RIVERFRONT LEASE INCOME	24,203.00	0.00	0.00	24,203.00	0.00
101-000-672.000	OTHER REVENUE	500.00	1,853.98	2.75	(1,353.98)	370.80
101-000-674.000	CONTRIBUTIONS / DONATIONS	2,000.00	50.00	50.00	1,950.00	2.50
101-000-676.000	REIMBURSEMENT	145,500.00	141,045.63	0.00	4,454.37	96.94
101-000-687.000	REFUNDS	17,000.00	14,853.00	14,853.00	2,147.00	87.37
101-000-698.000	INSURANCE SETTLEMENT	1,000.00	465.24	0.00	534.76	46.52
Total Dept 000		6,279,409.00	3,598,205.49	2,362,255.52	2,681,203.51	57.30
TOTAL REVENUES		6,279,409.00	3,598,205.49	2,362,255.52	2,681,203.51	57.30
Expenditures						
Dept 101 - LEGISLATIVE						
101-101-702.000	WAGES - FULL TIME	27,052.00	6,763.05	2,254.35	20,288.95	25.00
101-101-709.000	COSTS - SOCIAL SECURITY	1,677.00	419.35	139.80	1,257.65	25.01
101-101-711.000	COSTS - MEDICARE	392.00	98.07	32.71	293.93	25.02
101-101-726.000	COSTS - WORKERS COMPENSATION	87.00	14.88	4.96	72.12	17.10
101-101-752.000	SUPPLIES - OPERATING	2,250.00	43.40	43.40	2,206.60	1.93
101-101-913.000	TRAVEL & TRAINING	3,400.00	1,145.44	70.00	2,254.56	33.69
101-101-915.000	MEMBERSHIPS & DUES	5,350.00	4,617.00	0.00	733.00	86.30

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT USED
		2018-19 AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
Fund 101 - GENERAL FUND								
Expenditures								
Total Dept 101 - LEGISLATIVE		40,208.00	13,101.19	2,545.22	27,106.81	32.58		
Dept 172 - MANAGER								
101-172-702.000	WAGES - FULL TIME	159,049.00	35,156.24	11,852.08	123,892.76	22.10		
101-172-708.000	COSTS - SUTA	618.00	0.00	0.00	618.00	0.00		
101-172-709.000	COSTS - SOCIAL SECURITY	10,433.00	2,637.21	758.82	7,795.79	25.28		
101-172-711.000	COSTS - MEDICARE	2,439.00	616.77	177.47	1,822.23	25.29		
101-172-712.000	COSTS - IN LIEU OF BC/BS	3,912.00	1,008.12	336.04	2,903.88	25.77		
101-172-717.000	COSTS - MERS CONTRIBUTION	22,060.00	5,914.94	1,699.36	16,145.06	26.81		
101-172-718.000	COSTS - BLUE CROSS INSURANCE	10,358.00	2,431.76	878.50	7,926.24	23.48		
101-172-718.001	COSTS - HSA CONTRIBUTION	3,000.00	3,000.00	0.00	0.00	100.00		
101-172-718.002	COSTS - DENTAL INSURANCE	1,292.00	324.78	107.66	967.22	25.14		
101-172-718.003	COSTS - VISION / ANCILLIARY	233.00	58.14	19.38	174.86	24.95		
101-172-724.000	COSTS - VEHICLE ALLOWANCE	4,800.00	1,200.00	400.00	3,600.00	25.00		
101-172-725.000	COSTS - LIFE INSURANCE	449.00	129.60	43.20	319.40	28.86		
101-172-726.000	COSTS - WORKERS COMPENSATION	716.00	171.60	49.07	544.40	23.97		
101-172-752.000	SUPPLIES - OPERATING	2,000.00	77.41	61.69	1,922.59	3.87		
101-172-791.000	SUBSCRIPTIONS & PUBLICATIONS	175.00	0.00	0.00	175.00	0.00		
101-172-801.000	PROFESSIONAL & CONSULTING SER	500.00	0.00	0.00	500.00	0.00		
101-172-913.000	TRAVEL & TRAINING	2,250.00	629.82	224.82	1,620.18	27.99		
101-172-915.000	MEMBERSHIPS & DUES	420.00	160.00	0.00	260.00	38.10		
101-172-933.000	SOFTWARE AGREE / COPIER MAINT	1,300.00	165.79	52.67	1,134.21	12.75		
101-172-983.000	LEASE PURCHASE	2,000.00	495.78	165.26	1,504.22	24.79		
Total Dept 172 - MANAGER		228,004.00	54,177.96	16,826.02	173,826.04	23.76		
Dept 215 - CLERK								
101-215-702.000	WAGES - FULL TIME	104,359.00	24,082.83	8,027.61	80,276.17	23.08		
101-215-708.000	COSTS - SUTA	618.00	0.00	0.00	618.00	0.00		
101-215-709.000	COSTS - SOCIAL SECURITY	6,799.00	1,761.25	498.86	5,037.75	25.90		
101-215-711.000	COSTS - MEDICARE	1,589.00	411.91	116.67	1,177.09	25.92		
101-215-712.000	COSTS - IN LIEU OF BC/BS	4,800.00	1,200.00	400.00	3,600.00	25.00		
101-215-717.000	COSTS - MERS CONTRIBUTION	14,474.00	3,869.79	1,113.42	10,604.21	26.74		
101-215-718.000	COSTS - BLUE CROSS INSURANCE	0.00	1,106.87	1,106.87	(1,106.87)	100.00		
101-215-718.002	COSTS - DENTAL INSURANCE	0.00	67.28	67.28	(67.28)	100.00		
101-215-718.003	COSTS - VISION / ANCILLIARY	0.00	17.38	17.38	(17.38)	100.00		
101-215-723.000	COSTS - RETIREE HEALTH CARE	3,000.00	750.00	250.00	2,250.00	25.00		
101-215-725.000	COSTS - LIFE INSURANCE	294.00	85.26	28.42	208.74	29.00		
101-215-726.000	COSTS - WORKERS COMPENSATION	470.00	115.53	33.24	354.47	24.58		
101-215-752.000	SUPPLIES - OPERATING	3,150.00	559.89	8.49	2,590.11	17.77		
101-215-791.000	SUBSCRIPTIONS & PUBLICATIONS	170.00	0.00	0.00	170.00	0.00		
101-215-900.000	PRINTING & PUBLISHING	5,000.00	961.89	337.50	4,038.11	19.24		
101-215-913.000	TRAVEL & TRAINING	4,525.00	320.00	0.00	4,205.00	7.07		
101-215-915.000	MEMBERSHIPS & DUES	580.00	100.00	0.00	480.00	17.24		
101-215-931.000	REPAIRS/MAINT - EQUIPMENT	500.00	0.00	0.00	500.00	0.00		
101-215-933.000	SOFTWARE AGREE / COPIER MAINT	9,420.00	7,557.11	139.80	1,862.89	80.22		
101-215-983.000	LEASE PURCHASE	3,000.00	745.56	745.56	2,254.44	24.85		
Total Dept 215 - CLERK		162,748.00	43,712.55	12,891.10	119,035.45	26.86		
Dept 247 - BOARD OF REVIEW								

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT USED
		2018-19 AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	MONTH 09/30/2018 INCREASE (DECREASE)	NORMAL (ABNORMAL) BALANCE	NORMAL (ABNORMAL) BALANCE	
Fund 101 - GENERAL FUND								
Expenditures								
101-247-704.000	WAGES - PART-TIME	750.00	160.00	0.00		590.00		21.33
101-247-709.000	COSTS - SOCIAL SECURITY	75.00	9.92	0.00		65.08		13.23
101-247-711.000	COSTS - MEDICARE	20.00	2.32	0.00		17.68		11.60
101-247-726.000	COSTS - WORKERS COMPENSATION	5.00	0.67	0.00		4.33		13.40
101-247-900.000	PRINTING & PUBLISHING	500.00	30.63	0.00		469.37		6.13
101-247-913.000	TRAVEL & TRAINING	500.00	0.00	0.00		500.00		0.00
Total Dept 247 - BOARD OF REVIEW		1,850.00	203.54	0.00		1,646.46		11.00
Dept 253 - FINANCE / TREASURER								
101-253-702.000	WAGES - FULL TIME	202,327.00	46,690.86	15,563.62		155,636.14		23.08
101-253-708.000	COSTS - SUTA	927.00	0.00	0.00		927.00		0.00
101-253-709.000	COSTS - SOCIAL SECURITY	12,941.00	3,294.78	947.06		9,646.22		25.46
101-253-711.000	COSTS - MEDICARE	3,026.00	770.56	221.48		2,255.44		25.46
101-253-712.000	COSTS - IN LIEU OF BC/BS	4,800.00	1,200.00	400.00		3,600.00		25.00
101-253-713.000	WAGES - OVERTIME	100.00	0.00	0.00		100.00		0.00
101-253-717.000	COSTS - MERS CONTRIBUTION	28,077.00	7,503.93	2,158.68		20,573.07		26.73
101-253-718.000	COSTS - BLUE CROSS INSURANCE	26,093.00	6,131.88	2,213.74		19,961.12		23.50
101-253-718.001	COSTS - HSA CONTRIBUTION	6,000.00	6,000.00	0.00		0.00		100.00
101-253-718.002	COSTS - DENTAL INSURANCE	1,615.00	405.84	134.56		1,209.16		25.13
101-253-718.003	COSTS - VISION / ANCILLIARY	418.00	104.28	34.76		313.72		24.95
101-253-723.000	COSTS - RETIREE HEALTH CARE	0.00	661.72	(0.44)		(661.72)		100.00
101-253-725.000	COSTS - LIFE INSURANCE	474.00	137.22	45.74		336.78		28.95
101-253-726.000	COSTS - WORKERS COMPENSATION	912.00	224.01	64.45		687.99		24.56
101-253-752.000	SUPPLIES - OPERATING	5,000.00	904.71	(4.29)		4,095.29		18.09
101-253-791.000	SUBSCRIPTIONS & PUBLICATIONS	870.00	0.00	0.00		870.00		0.00
101-253-801.000	PROFESSIONAL & CONSULTING SER	28,750.00	10,135.52	1,548.72		18,614.48		35.25
101-253-900.000	PRINTING & PUBLISHING	1,000.00	0.00	0.00		1,000.00		0.00
101-253-913.000	TRAVEL & TRAINING	4,280.00	3,665.88	950.88		614.12		85.65
101-253-915.000	MEMBERSHIPS & DUES	940.00	270.00	0.00		670.00		28.72
101-253-931.000	REPAIRS/MAINT - EQUIPMENT	500.00	0.00	0.00		500.00		0.00
101-253-933.000	SOFTWARE AGREE / COPIER MAINT	10,670.00	1,554.20	0.00		9,115.80		14.57
101-253-985.000	CAPITAL OUTLAY	1,000.00	528.08	0.00		471.92		52.81
Total Dept 253 - FINANCE / TREASURER		340,720.00	90,183.47	24,278.96		250,536.53		26.47
Dept 257 - ASSESSOR								
101-257-723.000	COSTS - RETIREE HEALTH CARE	3,000.00	952.11	249.82		2,047.89		31.74
101-257-752.000	SUPPLIES - OPERATING	400.00	0.00	0.00		400.00		0.00
101-257-801.000	PROFESSIONAL & CONSULTING SER	81,348.00	19,587.00	6,529.00		61,761.00		24.08
101-257-933.000	SOFTWARE AGREE / COPIER MAINT	2,650.00	1,952.67	0.00		697.33		73.69
101-257-985.000	CAPITAL OUTLAY	1,000.00	0.00	0.00		1,000.00		0.00
Total Dept 257 - ASSESSOR		88,398.00	22,491.78	6,778.82		65,906.22		25.44
Dept 262 - ELECTIONS								
101-262-704.000	WAGES - PART-TIME	8,650.00	2,841.25	0.00		5,808.75		32.85
101-262-709.000	COSTS - SOCIAL SECURITY	536.00	0.00	0.00		536.00		0.00
101-262-711.000	COSTS - MEDICARE	125.00	0.00	0.00		125.00		0.00
101-262-726.000	COSTS - WORKERS COMPENSATION	39.00	11.78	0.00		27.22		30.21

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PERIOD ENDING 09/30/2018

DB: Manistee

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	09/30/2018 (ABNORMAL)	MONTH 09/30/2018 (DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 101 - GENERAL FUND								
Expenditures								
101-262-752.000	SUPPLIES - OPERATING	3,250.00		2,212.19	828.42		1,037.81	68.07
101-262-801.000	PROFESSIONAL & CONSULTING SER	2,100.00		0.00	0.00		2,100.00	0.00
101-262-900.000	PRINTING & PUBLISHING	1,700.00		0.00	0.00		1,700.00	0.00
Total Dept 262 - ELECTIONS		16,400.00		5,065.22	828.42		11,334.78	30.89
Dept 265 - CITY HALL BUILDINGS & GROUNDS								
101-265-702.000	WAGES - FULL TIME	51,306.00		12,389.84	4,196.61		38,916.16	24.15
101-265-708.000	COSTS - SUTA	309.00		0.00	0.00		309.00	0.00
101-265-709.000	COSTS - SOCIAL SECURITY	3,379.00		824.64	237.65		2,554.36	24.40
101-265-711.000	COSTS - MEDICARE	790.00		192.86	55.57		597.14	24.41
101-265-713.000	WAGES - OVERTIME	200.00		0.00	0.00		200.00	0.00
101-265-717.000	COSTS - MERS CONTRIBUTION	7,144.00		2,006.97	582.07		5,137.03	28.09
101-265-718.000	COSTS - BLUE CROSS INSURANCE	10,358.00		2,431.76	878.50		7,926.24	23.48
101-265-718.001	COSTS - HSA CONTRIBUTION	3,000.00		3,000.00	0.00		0.00	100.00
101-265-718.002	COSTS - DENTAL INSURANCE	646.00		162.39	53.83		483.61	25.14
101-265-718.003	COSTS - VISION / ANCILLIARY	116.00		29.07	9.69		86.93	25.06
101-265-724.000	COSTS - VEHICLE ALLOWANCE	3,000.00		0.00	0.00		3,000.00	0.00
101-265-725.000	COSTS - LIFE INSURANCE	72.00		20.79	6.93		51.21	28.88
101-265-726.000	COSTS - WORKERS COMPENSATION	2,246.00		513.39	158.32		1,732.61	22.86
101-265-752.000	SUPPLIES - OPERATING	7,000.00		1,957.16	444.98		5,042.84	27.96
101-265-801.000	PROFESSIONAL & CONSULTING SER	2,500.00		190.00	190.00		2,310.00	7.60
101-265-850.000	COMMUNICATIONS - PHONE	6,000.00		1,920.79	640.07		4,079.21	32.01
101-265-913.000	TRAVEL & TRAINING	500.00		0.00	0.00		500.00	0.00
101-265-915.000	MEMBERSHIPS & DUES	0.00		150.00	0.00		(150.00)	100.00
101-265-918.000	UTILITIES - WATER	2,400.00		968.28	302.07		1,431.72	40.35
101-265-920.000	UTILITIES - ELECTRIC	22,500.00		7,088.58	2,176.82		15,411.42	31.50
101-265-921.000	UTILITIES - NATURAL GAS	5,000.00		115.45	37.86		4,884.55	2.31
101-265-930.000	REPAIRS/MAINT - BUILDINGS/LAN	20,000.00		4,947.93	753.33		15,052.07	24.74
101-265-931.000	REPAIRS/MAINT - EQUIPMENT	1,000.00		0.00	0.00		1,000.00	0.00
101-265-933.000	SOFTWARE AGREE / COPIER MAINT	50.00		0.00	0.00		50.00	0.00
101-265-985.000	CAPITAL OUTLAY	1,000.00		0.00	0.00		1,000.00	0.00
Total Dept 265 - CITY HALL BUILDINGS & GROUNDS		150,516.00		38,909.90	10,724.30		111,606.10	25.85
Dept 275 - GENERAL								
101-275-752.000	SUPPLIES - OPERATING	500.00		100.00	0.00		400.00	20.00
101-275-801.000	PROFESSIONAL & CONSULTING SER	31,550.00		17,622.57	3,820.00		13,927.43	55.86
101-275-802.000	ATTORNEY	55,000.00		12,969.23	4,464.23		42,030.77	23.58
101-275-804.000	ATTORNEY - LABOR	15,000.00		10,714.07	5,398.07		4,285.93	71.43
101-275-805.000	ATTORNEY - TAX APPEALS	7,000.00		0.00	0.00		7,000.00	0.00
101-275-806.000	ATTORNEY - PROSECUTING ATTY	8,000.00		6,278.00	1,978.00		1,722.00	78.48
101-275-807.000	ATTORNEY - LITIGATION\PROJECTS	10,000.00		0.00	0.00		10,000.00	0.00
101-275-851.000	POSTAGE	28,000.00		6,619.11	1,200.15		21,380.89	23.64
101-275-852.000	COMMUNICATIONS - DATA\INTERNE	5,000.00		4,194.00	0.00		806.00	83.88
101-275-853.000	COMMUNICATIONS - CELL PHONES	12,000.00		2,682.56	890.70		9,317.44	22.35
101-275-920.001	UTILITIES - ELECTRIC STR LIGH	109,000.00		21,892.46	1,906.28		87,107.54	20.08
101-275-935.000	INSURANCE	92,000.00		83,452.66	0.00		8,547.34	90.71
101-275-940.000	RENT	1,700.00		996.79	0.00		703.21	58.63
101-275-946.000	ENGINEERING SERVICES	12,000.00		3,000.00	1,000.00		9,000.00	25.00
101-275-955.000	MISCELLANEOUS EXPENSE	0.00		122.70	112.37		(122.70)	100.00

User: ebradford

PERIOD ENDING 09/30/2018

DB: Manistee

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDG USED
		AMENDED BUDGET	09/30/2018 (NORMAL (ABNORMAL))	MONTH 09/30/2018 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 101 - GENERAL FUND						
Expenditures						
101-275-959.000	BAD DEBT	500.00	0.00	0.00	500.00	0.00
101-275-960.000	BANK CHARGES	7,500.00	2,628.35	48.69	4,871.65	35.04
101-275-964.000	REFUNDS	500.00	0.00	0.00	500.00	0.00
101-275-984.000	COMPUTER HARDWARE & SOFTWARE	27,677.00	22,586.35	0.00	5,090.65	81.61
101-275-995.000	TRANSFERS OUT	75,616.00	0.00	0.00	75,616.00	0.00
Total Dept 275 - GENERAL		498,543.00	195,858.85	20,818.49	302,684.15	39.29
Dept 301 - POLICE						
101-301-702.000	WAGES - FULL TIME	674,421.00	150,154.60	50,330.02	524,266.40	22.26
101-301-704.000	WAGES - PART-TIME	17,225.00	3,988.25	1,311.75	13,236.75	23.15
101-301-708.000	COSTS - SUTA	4,167.00	36.37	0.00	4,130.63	0.87
101-301-709.000	COSTS - SOCIAL SECURITY	1,068.00	287.26	81.33	780.74	26.90
101-301-711.000	COSTS - MEDICARE	11,245.00	2,865.11	840.21	8,379.89	25.48
101-301-712.000	COSTS - IN LIEU OF BC/BS	16,356.00	4,178.94	1,361.17	12,177.06	25.55
101-301-713.000	WAGES - OVERTIME	32,000.00	11,502.49	1,204.14	20,497.51	35.95
101-301-713.002	WAGES - OT UNDERAGE DRINKING GRANT	3,000.00	970.22	970.22	2,029.78	32.34
101-301-715.000	WAGES - PHYSICAL FITNESS	6,500.00	0.00	0.00	6,500.00	0.00
101-301-717.000	COSTS - MERS CONTRIBUTION	147,445.00	38,560.04	12,600.35	108,884.96	26.15
101-301-718.000	COSTS - BLUE CROSS INSURANCE	97,162.00	21,718.49	7,135.43	75,443.51	22.35
101-301-718.001	COSTS - HSA CONTRIBUTION	24,000.00	24,000.00	0.00	0.00	100.00
101-301-718.002	COSTS - DENTAL INSURANCE	6,351.00	1,576.46	468.71	4,774.54	24.82
101-301-718.003	COSTS - VISION / ANCILLIARY	1,636.00	395.66	117.98	1,240.34	24.18
101-301-721.000	COSTS - UNIFORM/CLEANING ALLO	11,000.00	1,670.50	952.50	9,329.50	15.19
101-301-723.000	COSTS - RETIREE HEALTH CARE	6,000.00	1,500.00	500.00	4,500.00	25.00
101-301-725.000	COSTS - LIFE INSURANCE	1,878.00	540.41	167.02	1,337.59	28.78
101-301-726.000	COSTS - WORKERS COMPENSATION	20,334.00	5,066.85	1,502.28	15,267.15	24.92
101-301-727.000	WAGES - HOL/VAC/SICK SELBACK	25,000.00	6,478.99	5,269.39	18,521.01	25.92
101-301-752.000	SUPPLIES - OPERATING	11,940.00	2,157.24	402.18	9,782.76	18.07
101-301-770.000	VEHICLE GAS / DIESEL	16,800.00	4,568.78	1,731.52	12,231.22	27.20
101-301-791.000	SUBSCRIPTIONS & PUBLICATIONS	100.00	0.00	0.00	100.00	0.00
101-301-801.000	PROFESSIONAL & CONSULTING SER	1,250.00	156.00	96.00	1,094.00	12.48
101-301-873.000	EDUCATION/TUITION REIMBURSE.	5,000.00	0.00	0.00	5,000.00	0.00
101-301-900.000	PRINTING & PUBLISHING	1,000.00	58.02	58.02	941.98	5.80
101-301-913.000	TRAVEL & TRAINING	11,500.00	567.19	267.19	10,932.81	4.93
101-301-915.000	MEMBERSHIPS & DUES	400.00	0.00	0.00	400.00	0.00
101-301-931.000	REPAIRS/MAINT - EQUIPMENT	4,000.00	0.00	0.00	4,000.00	0.00
101-301-932.000	REPAIRS/MAINT - VEHICLES	9,000.00	371.28	3.15	8,628.72	4.13
101-301-933.000	SOFTWARE/AGREE / COPIER MAINT	5,550.00	2,322.92	51.39	3,227.08	41.85
101-301-957.000	MOTOR POOL	32,409.00	8,102.25	2,700.75	24,306.75	25.00
101-301-983.000	LEASE PURCHASE	1,420.00	353.94	235.96	1,066.06	24.93
101-301-985.000	CAPITAL OUTLAY	24,000.00	899.52	899.52	23,100.48	3.75
Total Dept 301 - POLICE		1,231,157.00	295,047.78	91,258.18	936,109.22	23.97
Dept 336 - FIRE						
101-336-702.000	WAGES - FULL TIME	465,163.00	87,105.66	34,904.85	378,057.34	18.73
101-336-704.000	WAGES - PART-TIME	3,000.00	0.00	0.00	3,000.00	0.00
101-336-708.000	COSTS - SUTA	2,727.00	7.97	0.00	2,719.03	0.29
101-336-709.000	COSTS - SOCIAL SECURITY	186.00	14.41	0.00	171.59	7.75
101-336-711.000	COSTS - MEDICARE	6,702.00	1,592.48	470.26	5,109.52	23.76

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DB: Manistee

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GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDY USED
		AMENDED BUDGET	09/30/2018 (NORMAL (ABNORMAL))	MONTH 09/30/2018 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 101 - GENERAL FUND						
Expenditures						
101-336-712.000	COSTS - IN LIEU OF BC/BS	1,956.00	377.76	149.53	1,578.24	19.31
101-336-713.000	WAGES - OVERTIME	38,000.00	12,941.20	4,468.82	25,058.80	34.06
101-336-713.005	WAGES - OT FF PA 604	4,000.00	1,238.79	350.53	2,761.21	30.97
101-336-715.000	WAGES - PHYSICAL FITNESS	4,000.00	0.00	0.00	4,000.00	0.00
101-336-717.000	COSTS - MERS CONTRIBUTION	134,264.00	33,531.43	10,558.86	100,732.57	24.97
101-336-718.000	COSTS - BLUE CROSS INSURANCE	104,373.00	21,461.58	7,748.09	82,911.42	20.56
101-336-718.001	COSTS - HSA CONTRIBUTION	24,000.00	21,000.00	0.00	3,000.00	87.50
101-336-718.002	COSTS - DENTAL INSURANCE	6,782.00	1,494.77	504.60	5,287.23	22.04
101-336-718.003	COSTS - VISION / ANCILLIARY	1,785.00	384.09	130.35	1,400.91	21.52
101-336-721.000	COSTS - UNIFORM/CLEANING ALLO	7,280.00	5,034.39	1,476.45	2,245.61	69.15
101-336-722.000	COSTS - FOOD ALLOWANCE	6,560.00	5,193.33	0.00	1,366.67	79.17
101-336-723.000	COSTS - RETIREE HEALTH CARE	11,250.00	2,750.00	750.00	8,500.00	24.44
101-336-725.000	COSTS - LIFE INSURANCE	1,302.00	323.08	111.57	978.92	24.81
101-336-726.000	COSTS - WORKERS COMPENSATION	21,670.00	4,760.52	1,489.13	16,909.48	21.97
101-336-727.000	WAGES - HOL/VAC/SICK SELBACK	35,000.00	600.32	0.00	34,399.68	1.72
101-336-752.000	SUPPLIES - OPERATING	8,500.00	2,856.93	365.35	5,643.07	33.61
101-336-770.000	VEHICLE GAS / DIESEL	6,730.00	2,108.63	760.62	4,621.37	31.33
101-336-777.000	SUPPLIES - MEDICAL	18,400.00	4,658.53	1,922.76	13,741.47	25.32
101-336-780.000	FIRE PREVENTION	1,900.00	0.00	0.00	1,900.00	0.00
101-336-791.000	SUBSCRIPTIONS & PUBLICATIONS	350.00	0.00	0.00	350.00	0.00
101-336-801.000	PROFESSIONAL & CONSULTING SER	27,875.00	5,352.53	2,439.08	22,522.47	19.20
101-336-873.000	EDUCATION/TUITION REIMBURSE.	5,000.00	0.00	0.00	5,000.00	0.00
101-336-900.000	PRINTING & PUBLISHING	750.00	93.75	0.00	656.25	12.50
101-336-913.000	TRAVEL & TRAINING	7,300.00	796.45	358.00	6,503.55	10.91
101-336-915.000	MEMBERSHIPS & DUES	710.00	0.00	0.00	710.00	0.00
101-336-918.000	UTILITIES - WATER	1,600.00	385.74	98.34	1,214.26	24.11
101-336-920.000	UTILITIES - ELECTRIC	5,700.00	1,275.85	383.81	4,424.15	22.38
101-336-921.000	UTILITIES - NATURAL GAS	3,300.00	144.25	46.78	3,155.75	4.37
101-336-930.000	REPAIRS/MAINT - BUILDINGS/LAN	2,800.00	757.11	13.79	2,042.89	27.04
101-336-931.000	REPAIRS/MAINT - EQUIPMENT	6,836.00	1,699.90	1,147.37	5,136.10	24.87
101-336-932.000	REPAIRS/MAINT - VEHICLES	7,700.00	932.74	870.80	6,767.26	12.11
101-336-933.000	SOFTWARE AGREE / COPIER MAINT	3,700.00	1,677.48	480.00	2,022.52	45.34
101-336-942.000	HYDRANT RENTAL	21,600.00	5,400.00	0.00	16,200.00	25.00
101-336-957.000	MOTOR POOL	64,818.00	16,204.50	5,401.50	48,613.50	25.00
101-336-983.000	LEASE PURCHASE	480.00	117.96	78.64	362.04	24.58
101-336-985.000	CAPITAL OUTLAY	11,600.00	2,250.00	2,250.00	9,350.00	19.40
Total Dept 336 - FIRE		1,087,649.00	246,524.13	79,729.88	841,124.87	22.67
Dept 441 - PUBLIC WORKS						
101-441-702.000	WAGES - FULL TIME	647,439.00	150,303.72	50,285.22	497,135.28	23.22
101-441-704.000	WAGES - PART-TIME	18,000.00	6,943.88	0.00	11,056.12	38.58
101-441-708.000	COSTS - SUTA	4,939.00	314.41	0.00	4,624.59	6.37
101-441-709.000	COSTS - SOCIAL SECURITY	44,143.00	11,495.80	3,143.44	32,647.20	26.04
101-441-711.000	COSTS - MEDICARE	10,324.00	2,688.52	735.16	7,635.48	26.04
101-441-712.000	COSTS - IN LIEU OF BC/BS	4,800.00	2,400.00	800.00	2,400.00	50.00
101-441-713.000	WAGES - OVERTIME	29,000.00	5,896.62	1,638.62	23,103.38	20.33
101-441-713.001	WAGES - 2E STANDBY PAY	16,540.00	4,124.90	1,272.32	12,415.10	24.94
101-441-716.000	COSTS - ICMA CONTRIBUTION	2,638.00	723.47	208.02	1,914.53	27.42
101-441-717.000	COSTS - MERS CONTRIBUTION	42,688.00	11,107.21	3,463.58	31,580.79	26.02
101-441-718.000	COSTS - BLUE CROSS INSURANCE	150,066.00	30,001.81	9,843.38	120,064.19	19.99
101-441-718.001	COSTS - HSA CONTRIBUTION	37,500.00	34,500.00	0.00	3,000.00	92.00
101-441-718.002	COSTS - DENTAL INSURANCE	9,312.00	1,979.93	600.51	7,332.07	21.26

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		AMENDED BUDGET	09/30/2018 (NORMAL (ABNORMAL))	MONTH 09/30/2018 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 101 - GENERAL FUND						
Expenditures						
101-441-718.003	COSTS - VISION / ANCILLIARY	2,210.00	473.90	155.74	1,736.10	21.44
101-441-721.000	COSTS - UNIFORM/CLEANING ALLO	6,320.00	1,459.89	219.12	4,860.11	23.10
101-441-723.000	COSTS - RETIREE HEALTH CARE	6,000.00	1,904.22	499.64	4,095.78	31.74
101-441-725.000	COSTS - LIFE INSURANCE	1,562.00	451.17	150.39	1,110.83	28.88
101-441-726.000	COSTS - WORKERS COMPENSATION	41,858.00	10,598.32	2,983.60	31,259.68	25.32
101-441-727.000	WAGES - HOL/VAC/SICK SELLBACK	13,000.00	0.00	0.00	13,000.00	0.00
101-441-752.000	SUPPLIES - OPERATING	18,000.00	4,444.79	804.63	13,555.21	24.69
101-441-770.000	VEHICLE GAS / DIESEL	49,500.00	9,501.98	2,896.96	39,998.02	19.20
101-441-791.000	SUBSCRIPTIONS & PUBLICATIONS	150.00	0.00	0.00	150.00	0.00
101-441-801.000	PROFESSIONAL & CONSULTING SER	11,500.00	0.00	0.00	11,500.00	0.00
101-441-850.000	COMMUNICATIONS - PHONE	480.00	119.97	39.99	360.03	24.99
101-441-888.000	TREE COMMISSION	500.00	0.00	0.00	500.00	0.00
101-441-900.000	PRINTING & PUBLISHING	1,000.00	0.00	0.00	1,000.00	0.00
101-441-913.000	TRAVEL & TRAINING	2,000.00	1,208.50	0.00	791.50	60.43
101-441-915.000	MEMBERSHIPS & DUES	300.00	0.00	0.00	300.00	0.00
101-441-918.000	UTILITIES - WATER	2,500.00	197.64	69.66	2,302.36	7.91
101-441-920.000	UTILITIES - ELECTRIC	14,500.00	2,472.34	799.08	12,027.66	17.05
101-441-921.000	UTILITIES - NATURAL GAS	18,000.00	122.11	37.86	17,877.89	0.68
101-441-930.000	REPAIRS/MAINT - BUILDINGS/LAN	10,000.00	405.12	41.04	9,594.88	4.05
101-441-931.000	REPAIRS/MAINT - EQUIPMENT	10,000.00	5,615.40	1,860.85	4,384.60	56.15
101-441-932.000	REPAIRS/MAINT - VEHICLES	55,000.00	2,224.44	413.46	52,775.56	4.04
101-441-933.000	SOFTWARE AGREE / COPIER MAINT	1,850.00	694.50	0.00	1,155.50	37.54
101-441-954.000	CHRISTMAS DECORATIONS	5,000.00	0.00	0.00	5,000.00	0.00
101-441-957.000	MOTOR POOL	75,000.00	18,750.00	6,250.00	56,250.00	25.00
101-441-985.000	CAPITAL OUTLAY	15,000.00	1,401.30	0.00	13,598.70	9.34
Total Dept 441 - PUBLIC WORKS		1,378,619.00	324,525.86	89,212.27	1,054,093.14	23.54
Dept 701 - PLANNING & ZONING						
101-701-702.000	WAGES - FULL TIME	64,074.00	12,171.90	2,464.38	51,902.10	19.00
101-701-708.000	COSTS - SUTA	309.00	0.00	0.00	309.00	0.00
101-701-709.000	COSTS - SOCIAL SECURITY	4,084.00	1,522.44	779.76	2,561.56	37.28
101-701-711.000	COSTS - MEDICARE	955.00	356.05	182.36	598.95	37.28
101-701-717.000	COSTS - MERS CONTRIBUTION	8,887.00	3,143.02	1,409.97	5,743.98	35.37
101-701-718.000	COSTS - BLUE CROSS INSURANCE	10,358.00	674.76	0.00	9,683.24	6.51
101-701-718.001	COSTS - HSA CONTRIBUTION	3,000.00	3,000.00	0.00	0.00	100.00
101-701-718.002	COSTS - DENTAL INSURANCE	646.00	54.28	0.00	591.72	8.40
101-701-718.003	COSTS - VISION / ANCILLIARY	116.00	9.69	0.00	106.31	8.35
101-701-723.000	COSTS - RETIREE HEALTH CARE	0.00	500.00	702.29	(500.00)	100.00
101-701-724.000	COSTS - VEHICLE ALLOWANCE	1,800.00	300.00	0.00	1,500.00	16.67
101-701-725.000	COSTS - LIFE INSURANCE	72.00	22.41	0.00	49.59	31.13
101-701-726.000	COSTS - WORKERS COMPENSATION	617.00	202.75	102.90	414.25	32.86
101-701-727.000	WAGES - HOL/VAC/SICK SELLBACK	0.00	10,103.97	10,103.97	(10,103.97)	100.00
101-701-752.000	SUPPLIES - OPERATING	2,700.00	644.67	71.25	2,055.33	23.88
101-701-791.000	SUBSCRIPTIONS & PUBLICATIONS	205.00	32.00	0.00	173.00	15.61
101-701-884.000	HISTORIC DISTRICT COMMISSION	1,090.00	0.00	0.00	1,090.00	0.00
101-701-887.000	PLANNING COMMISSION	3,260.00	222.00	0.00	3,038.00	6.81
101-701-889.000	ZONING BOARD OF APPEALS	840.00	96.00	0.00	744.00	11.43
101-701-913.000	TRAVEL & TRAINING	1,400.00	0.00	0.00	1,400.00	0.00
101-701-915.000	MEMBERSHIPS & DUES	60.00	0.00	0.00	60.00	0.00
101-701-931.000	REPAIRS/MAINT - EQUIPMENT	200.00	0.00	0.00	200.00	0.00
101-701-933.000	SOFTWARE AGREE / COPIER MAINT	3,280.00	2,136.34	341.00	1,143.66	65.13

PERIOD ENDING 09/30/2018

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		AMENDED BUDGET	09/30/2018 (NORMAL (ABNORMAL))	MONTH 09/30/2018 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 701 - PLANNING & ZONING		107,953.00	35,192.28	16,157.88	72,760.72	32.60
Dept 751 - PARKS & RECREATION						
101-751-702.000	WAGES - FULL TIME	90,413.00	20,605.31	7,017.60	69,807.69	22.79
101-751-704.000	WAGES - PART-TIME	56,000.00	14,702.96	2,158.25	41,297.04	26.26
101-751-708.000	COSTS - SUTA	2,538.00	673.18	74.02	1,864.82	26.52
101-751-709.000	COSTS - SOCIAL SECURITY	9,667.00	2,982.19	648.45	6,684.81	30.85
101-751-711.000	COSTS - MEDICARE	2,261.00	697.45	151.66	1,563.55	30.85
101-751-713.000	WAGES - OVERTIME	8,500.00	5,183.69	1,739.94	3,316.31	60.98
101-751-713.001	WAGES - 2E STANDBY PAY	500.00	0.00	0.00	500.00	0.00
101-751-717.000	COSTS - MERS CONTRIBUTION	5,834.00	1,723.68	574.56	4,110.32	29.55
101-751-718.000	COSTS - BLUE CROSS INSURANCE	23,405.00	5,497.71	1,985.37	17,907.29	23.49
101-751-718.001	COSTS - HSA CONTRIBUTION	6,000.00	6,000.00	0.00	0.00	100.00
101-751-718.002	COSTS - DENTAL INSURANCE	1,453.00	365.31	121.11	1,087.69	25.14
101-751-718.003	COSTS - VISION / ANCILLIARY	325.00	81.21	27.07	243.79	24.99
101-751-721.000	COSTS - UNIFORM/CLEANING ALLO	1,161.00	197.50	37.50	963.50	17.01
101-751-723.000	COSTS - RETIREE HEALTH CARE	3,000.00	952.11	249.82	2,047.89	31.74
101-751-725.000	COSTS - LIFE INSURANCE	192.00	55.44	18.48	136.56	28.88
101-751-726.000	COSTS - WORKERS COMPENSATION	4,709.00	1,322.87	272.39	3,386.13	28.09
101-751-727.000	WAGES - HOL/VAC/SICK SELBACK	1,000.00	0.00	0.00	1,000.00	0.00
101-751-752.000	SUPPLIES - OPERATING	23,000.00	6,004.51	642.16	16,995.49	26.11
101-751-770.000	VEHICLE GAS / DIESEL	8,400.00	3,370.64	919.15	5,029.36	40.13
101-751-801.000	PROFESSIONAL & CONSULTING SER	1,000.00	0.00	0.00	1,000.00	0.00
101-751-850.000	COMMUNICATIONS - PHONE	1,000.00	239.94	79.98	760.06	23.99
101-751-883.000	HARBOR COMMISSION	100.00	0.00	0.00	100.00	0.00
101-751-886.000	PARKS COMMISSION	800.00	167.74	0.00	632.26	20.97
101-751-900.000	PRINTING & PUBLISHING	1,050.00	389.30	76.20	660.70	37.08
101-751-913.000	TRAVEL & TRAINING	1,200.00	0.00	0.00	1,200.00	0.00
101-751-918.000	UTILITIES - WATER	23,000.00	7,866.78	1,590.54	15,133.22	34.20
101-751-920.000	UTILITIES - ELECTRIC	21,000.00	6,813.30	1,786.02	14,186.70	32.44
101-751-921.000	UTILITIES - NATURAL GAS	1,000.00	113.03	37.25	886.97	11.30
101-751-930.000	REPAIRS/MAINT - BUILDINGS/LAN	34,800.00	18,373.08	4,769.19	16,426.92	52.80
101-751-931.000	REPAIRS/MAINT - EQUIPMENT	25,000.00	3,168.50	940.40	21,831.50	12.67
101-751-932.000	REPAIRS/MAINT - VEHICLES	2,500.00	408.88	277.19	2,091.12	16.36
101-751-957.000	MOTOR POOL	37,636.00	9,408.99	3,136.33	28,227.01	25.00
101-751-985.000	CAPITAL OUTLAY	8,500.00	0.00	0.00	8,500.00	0.00
Total Dept 751 - PARKS & RECREATION		406,944.00	117,365.30	29,330.63	289,578.70	28.84
Dept 801 - APPROPRIATIONS						
101-801-890.000	ALTERNATIVES FOR AREA YOUTH	13,000.00	6,500.00	0.00	6,500.00	50.00
101-801-892.000	ECONOMIC DEVELOPMENT	25,000.00	0.00	0.00	25,000.00	0.00
101-801-893.500	MAPS PAINE POOL	40,000.00	10,000.00	0.00	30,000.00	25.00
101-801-894.000	MANISTEE RECREATION ASSOC.	27,000.00	13,500.00	0.00	13,500.00	50.00
101-801-894.500	MANISTEE SAINTS	2,000.00	2,000.00	0.00	0.00	100.00
101-801-895.000	MAN. CO. HISTORICAL MUSEUM	10,000.00	5,000.00	0.00	5,000.00	50.00
101-801-897.000	RAMSDELL REGIONAL CENTER FOR	55,000.00	13,750.00	0.00	41,250.00	25.00
Total Dept 801 - APPROPRIATIONS		172,000.00	50,750.00	0.00	121,250.00	29.51

PERIOD ENDING 09/30/2018

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		AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Dept 905 - DEBT SERVICE						
101-905-991.006	2010 DDA REFUNDING - PRINCIPA	130,000.00	130,000.00	0.00	0.00	100.00
101-905-991.008	2013 CI REFUNDING - PRINCIPAL	200,000.00	200,000.00	0.00	0.00	100.00
101-905-992.106	2010 DDA REFUNDING - INTEREST	8,000.00	5,300.00	0.00	2,700.00	66.25
101-905-992.108	2013 CI REFUNDING - INTEREST	29,700.00	15,850.00	0.00	13,850.00	53.37
Total Dept 905 - DEBT SERVICE		367,700.00	351,150.00	0.00	16,550.00	95.50
TOTAL EXPENDITURES		6,279,409.00	1,884,259.81	401,380.17	4,395,149.19	30.01
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		6,279,409.00	3,598,205.49	2,362,255.52	2,681,203.51	57.30
TOTAL EXPENDITURES		6,279,409.00	1,884,259.81	401,380.17	4,395,149.19	30.01
NET OF REVENUES & EXPENDITURES		0.00	1,713,945.68	1,960,875.35	(1,713,945.68)	100.00

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 202 - MAJOR STREET FUND						
Revenues						
Dept 000						
202-000-540.000	STATE GRANT - OTHER	187,500.00	0.00	0.00	187,500.00	0.00
202-000-546.001	STATE GRANT - ACT 51 REVENUE	576,708.00	59,525.60	59,525.60	517,182.40	10.32
202-000-548.000	SNOW REMOVAL	10,000.00	0.00	0.00	10,000.00	0.00
202-000-626.000	CHARGE FOR SERVICE	180,000.00	0.00	0.00	180,000.00	0.00
202-000-665.000	INVESTMENT - INTEREST	1,000.00	846.01	276.46	153.99	84.60
202-000-676.000	REIMBURSEMENT	113,500.00	10,602.41	0.00	102,897.59	9.34
202-000-699.000	TRANSFERS IN	85,000.00	0.00	0.00	85,000.00	0.00
Total Dept 000		1,153,708.00	70,974.02	59,802.06	1,082,733.98	6.15
TOTAL REVENUES		1,153,708.00	70,974.02	59,802.06	1,082,733.98	6.15
Expenditures						
Dept 000						
202-000-752.000	SUPPLIES - OPERATING	500.00	0.00	0.00	500.00	0.00
202-000-863.000	TRAFFIC SERVICES	19,500.00	296.47	223.95	19,203.53	1.52
202-000-864.000	PRESERVATION STREETS	110,000.00	26,364.90	7,657.77	83,635.10	23.97
202-000-864.001	PRESERVATION STREETS -PROJECT	432,050.00	23,225.08	13,390.83	408,824.92	5.38
202-000-865.000	ROUTINE MAINTENANCE BRIDGES	20,000.00	0.00	0.00	20,000.00	0.00
202-000-865.001	OPERATIONS - BRIDGE	106,000.00	26,499.99	8,833.33	79,500.01	25.00
202-000-866.000	WINTER MAINTENANCE STREETS	160,500.00	33,750.00	11,250.00	126,750.00	21.03
202-000-870.000	SIDEWALKS	12,500.00	2,246.30	2,246.30	10,253.70	17.97
202-000-918.000	UTILITIES - WATER	1,200.00	254.28	80.98	945.72	21.19
202-000-920.000	UTILITIES - ELECTRIC	4,500.00	535.39	171.71	3,964.61	11.90
202-000-921.000	UTILITIES - NATURAL GAS	2,000.00	111.20	36.66	1,888.80	5.56
202-000-995.000	TRANSFERS OUT	180,776.00	0.00	0.00	180,776.00	0.00
Total Dept 000		1,049,526.00	113,283.61	43,891.53	936,242.39	10.79
TOTAL EXPENDITURES		1,049,526.00	113,283.61	43,891.53	936,242.39	10.79
Fund 202 - MAJOR STREET FUND:						
TOTAL REVENUES		1,153,708.00	70,974.02	59,802.06	1,082,733.98	6.15
TOTAL EXPENDITURES		1,049,526.00	113,283.61	43,891.53	936,242.39	10.79
NET OF REVENUES & EXPENDITURES		104,182.00	(42,309.59)	15,910.53	146,491.59	40.61

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
			NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 203 - LOCAL STREET FUND						
Revenues						
Dept 000						
203-000-546.001	STATE GRANT - ACT 51 REVENUE	198,988.00	20,683.49	20,683.49	178,304.51	10.39
203-000-548.000	SNOW REMOVAL	500.00	0.00	0.00	500.00	0.00
203-000-665.000	INVESTMENT - INTEREST	50.00	0.00	0.00	50.00	0.00
203-000-699.000	TRANSFERS IN	524,776.00	0.00	0.00	524,776.00	0.00
Total Dept 000		724,314.00	20,683.49	20,683.49	703,630.51	2.86
TOTAL REVENUES		724,314.00	20,683.49	20,683.49	703,630.51	2.86
Expenditures						
Dept 000						
203-000-752.000	SUPPLIES - OPERATING	500.00	0.00	0.00	500.00	0.00
203-000-863.000	TRAFFIC SERVICES	6,000.00	340.42	216.55	5,659.58	5.67
203-000-864.000	PRESERVATION STREETS	90,000.00	23,440.59	8,066.77	66,559.41	26.05
203-000-864.001	PRESERVATION STREETS -PROJECTS	451,100.00	0.00	0.00	451,100.00	0.00
203-000-866.000	WINTER MAINTENANCE STREETS	92,500.00	17,499.99	5,833.33	75,000.01	18.92
203-000-870.000	SIDEWALKS	12,500.00	1,481.82	1,481.82	11,018.18	11.85
Total Dept 000		652,600.00	42,762.82	15,598.47	609,837.18	6.55
Dept 905 - DEBT SERVICE						
203-905-991.000	PRINCIPLE PORTION OF PAYMENTS	47,414.00	47,413.79	0.00	0.21	100.00
203-905-992.012	2010 CAPITAL IMP BOND INTEREST	33,362.00	17,125.63	0.00	16,236.37	51.33
Total Dept 905 - DEBT SERVICE		80,776.00	64,539.42	0.00	16,236.58	79.90
TOTAL EXPENDITURES		733,376.00	107,302.24	15,598.47	626,073.76	14.63
Fund 203 - LOCAL STREET FUND:						
TOTAL REVENUES		724,314.00	20,683.49	20,683.49	703,630.51	2.86
TOTAL EXPENDITURES		733,376.00	107,302.24	15,598.47	626,073.76	14.63
NET OF REVENUES & EXPENDITURES		(9,062.00)	(86,618.75)	5,085.02	77,556.75	955.85

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	YTD BALANCE 09/30/2018 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 09/30/2018 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 204 - MUNICIPAL STREET FUND						
Revenues						
Dept 000						
204-000-546.002	STATE GRANT - ROW FEE	27,000.00	0.00	0.00	27,000.00	0.00
Total Dept 000		27,000.00	0.00	0.00	27,000.00	0.00
TOTAL REVENUES		27,000.00	0.00	0.00	27,000.00	0.00
Expenditures						
Dept 000						
204-000-801.000	PROFESSIONAL & CONSULTING SER	1,500.00	0.00	0.00	1,500.00	0.00
204-000-950.000	TREES	8,000.00	5,417.35	5,417.35	2,582.65	67.72
204-000-995.000	TRANSFERS OUT	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 000		29,500.00	5,417.35	5,417.35	24,082.65	18.36
TOTAL EXPENDITURES		29,500.00	5,417.35	5,417.35	24,082.65	18.36
Fund 204 - MUNICIPAL STREET FUND:						
TOTAL REVENUES		27,000.00	0.00	0.00	27,000.00	0.00
TOTAL EXPENDITURES		29,500.00	5,417.35	5,417.35	24,082.65	18.36
NET OF REVENUES & EXPENDITURES		(2,500.00)	(5,417.35)	(5,417.35)	2,917.35	216.69

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
			NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 226 - CITY REFUSE FUND						
Revenues						
Dept 000						
226-000-402.000	TAXES - REAL/PERSONAL PROPERT	218,685.00	187,010.85	136,887.81	31,674.15	85.52
226-000-411.000	TAXES - DELINQ REAL PROPERTY	12,396.00	0.00	0.00	12,396.00	0.00
226-000-412.000	TAXES - DELINQ PERSONAL PROP	200.00	0.00	0.00	200.00	0.00
226-000-613.000	PENALTIES	4,000.00	2,185.62	755.15	1,814.38	54.64
226-000-626.000	CHARGE FOR SERVICE	335,145.00	79,636.26	31,422.21	255,508.74	23.76
226-000-643.000	SALES - YARD BAGS	10,000.00	3,087.00	1,309.50	6,913.00	30.87
226-000-644.000	SALES - TRASH BAGS	800.00	452.25	65.00	347.75	56.53
226-000-644.001	SALES - COMPOST	0.00	360.00	0.00	(360.00)	100.00
226-000-665.000	INVESTMENT - INTEREST	200.00	0.00	0.00	200.00	0.00
226-000-672.000	OTHER REVENUE	0.00	73.10	39.39	(73.10)	100.00
Total Dept 000		581,426.00	272,805.08	170,479.06	308,620.92	46.92
TOTAL REVENUES		581,426.00	272,805.08	170,479.06	308,620.92	46.92
Expenditures						
Dept 000						
226-000-752.000	SUPPLIES - OPERATING	2,500.00	1,810.74	237.29	689.26	72.43
226-000-755.000	SUPPLIES - YARD BAGS	12,000.00	0.00	0.00	12,000.00	0.00
226-000-803.000	ADMINISTRATION	40,699.00	10,174.75	0.00	30,524.25	25.00
226-000-826.000	RESIDENTIAL CONTRACT FEES	388,433.00	68,355.20	34,528.62	320,077.80	17.60
226-000-827.000	MUNICIPAL CONTRACT FEES	18,500.00	7,188.57	1,432.73	11,311.43	38.86
226-000-830.000	YARD WASTE CONTRACT FEES	3,000.00	0.00	0.00	3,000.00	0.00
226-000-830.001	YARD WASTE CITY	100,493.00	22,161.58	6,893.58	78,331.42	22.05
226-000-920.000	UTILITIES - ELECTRIC	480.00	95.58	32.89	384.42	19.91
Total Dept 000		566,105.00	109,786.42	43,125.11	456,318.58	19.39
TOTAL EXPENDITURES		566,105.00	109,786.42	43,125.11	456,318.58	19.39
Fund 226 - CITY REFUSE FUND:						
TOTAL REVENUES		581,426.00	272,805.08	170,479.06	308,620.92	46.92
TOTAL EXPENDITURES		566,105.00	109,786.42	43,125.11	456,318.58	19.39
NET OF REVENUES & EXPENDITURES		15,321.00	163,018.66	127,353.95	(147,697.66)	1,064.02

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 245 - OIL & GAS FUND						
Revenues						
Dept 000						
245-000-665.000	INVESTMENT - INTEREST	225,000.00	56,101.21	39,957.29	168,898.79	24.93
245-000-668.000	INVESTMENT - OIL ROYALTIES	40,000.00	16,034.98	5,633.49	23,965.02	40.09
245-000-669.000	INVESTMENT - GAINS & LOSSES	400,000.00	514,664.11	236,536.84	(114,664.11)	128.67
Total Dept 000		665,000.00	586,800.30	282,127.62	78,199.70	88.24
TOTAL REVENUES		665,000.00	586,800.30	282,127.62	78,199.70	88.24
Expenditures						
Dept 000						
245-000-801.000	PROFESSIONAL & CONSULTING SER	55,000.00	13,811.18	0.00	41,188.82	25.11
245-000-995.000	TRANSFERS OUT	591,042.00	300,000.00	0.00	291,042.00	50.76
Total Dept 000		646,042.00	313,811.18	0.00	332,230.82	48.57
TOTAL EXPENDITURES		646,042.00	313,811.18	0.00	332,230.82	48.57
Fund 245 - OIL & GAS FUND:						
TOTAL REVENUES		665,000.00	586,800.30	282,127.62	78,199.70	88.24
TOTAL EXPENDITURES		646,042.00	313,811.18	0.00	332,230.82	48.57
NET OF REVENUES & EXPENDITURES		18,958.00	272,989.12	282,127.62	(254,031.12)	1,439.97

PERIOD ENDING 09/30/2018

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GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDTG USED
		AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 272 - PEG COMMISSION						
Revenues						
Dept 000						
272-000-581.000	CONTRIBUTION FROM LOCAL UNITS	8,800.00	0.00	0.00	8,800.00	0.00
272-000-679.000	CABLE GRANT	6,600.00	0.00	0.00	6,600.00	0.00
Total Dept 000		15,400.00	0.00	0.00	15,400.00	0.00
TOTAL REVENUES		15,400.00	0.00	0.00	15,400.00	0.00
Expenditures						
Dept 000						
272-000-752.000	SUPPLIES - OPERATING	1,345.00	0.00	0.00	1,345.00	0.00
272-000-801.000	PROFESSIONAL & CONSULTING SER	10,000.00	0.00	0.00	10,000.00	0.00
272-000-880.000	MARKETING & PROMOTION	3,000.00	0.00	0.00	3,000.00	0.00
272-000-931.000	REPAIRS/MAINT - EQUIPMENT	2,655.00	0.00	0.00	2,655.00	0.00
272-000-985.000	CAPITAL OUTLAY	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 000		19,000.00	0.00	0.00	19,000.00	0.00
TOTAL EXPENDITURES		19,000.00	0.00	0.00	19,000.00	0.00
Fund 272 - PEG COMMISSION:						
TOTAL REVENUES		15,400.00	0.00	0.00	15,400.00	0.00
TOTAL EXPENDITURES		19,000.00	0.00	0.00	19,000.00	0.00
NET OF REVENUES & EXPENDITURES		(3,600.00)	0.00	0.00	(3,600.00)	0.00

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 275 - GRANT MANAGEMENT FUND						
Revenues						
Dept 000						
275-000-582.000	LOCAL GRANTS	50,000.00	0.00	0.00	50,000.00	0.00
275-000-585.049	2011 CYCLE 2 SAFE ROUTE2SCHOO	0.00	(10,602.41)	0.00	10,602.41	100.00
Total Dept 000		50,000.00	(10,602.41)	0.00	60,602.41	(21.20)
TOTAL REVENUES		50,000.00	(10,602.41)	0.00	60,602.41	(21.20)
Expenditures						
Dept 901 - LOCAL REVENUE SHARING GRANTS						
275-901-965.001	LRSB GRANT EXPENSE	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 901 - LOCAL REVENUE SHARING GRANTS		50,000.00	0.00	0.00	50,000.00	0.00
TOTAL EXPENDITURES		50,000.00	0.00	0.00	50,000.00	0.00
Fund 275 - GRANT MANAGEMENT FUND:						
TOTAL REVENUES		50,000.00	(10,602.41)	0.00	60,602.41	21.20
TOTAL EXPENDITURES		50,000.00	0.00	0.00	50,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	(10,602.41)	0.00	10,602.41	100.00

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 430 - CAPITAL IMPROVEMENT FUND						
Revenues						
Dept 000						
430-000-699.000	TRANSFERS IN	591,042.00	300,000.00	0.00	291,042.00	50.76
Total Dept 000		591,042.00	300,000.00	0.00	291,042.00	50.76
TOTAL REVENUES		591,042.00	300,000.00	0.00	291,042.00	50.76
Expenditures						
Dept 000						
430-000-986.004	RAMSDELL - HVAC NOTE	0.00	54,475.00	0.00	(54,475.00)	100.00
430-000-986.019	MARINA BLDG NOTE SUPPORT	65,000.00	0.00	0.00	65,000.00	0.00
430-000-986.029	LOCAL STREETS	254,000.00	0.00	0.00	254,000.00	0.00
430-000-986.035	ACCOUNTING SOFTWARE FY17,18,1	15,500.00	15,500.00	0.00	0.00	100.00
430-000-986.036	MAJOR STREETS	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 000		384,500.00	69,975.00	0.00	314,525.00	18.20
Dept 905 - DEBT SERVICE						
430-905-986.004	RAMSDELL - HVAC NOTE	80,850.00	0.00	0.00	80,850.00	0.00
430-905-991.000	PRINCIPLE PORTION OF PAYMENTS	42,328.00	42,327.59	0.00	0.41	100.00
430-905-992.012	2010 CAPITAL IMP BOND INTEREST	29,783.00	15,288.51	0.00	14,494.49	51.33
430-905-992.202	RAMSDELL THEATRE HVAC - INTERE	28,100.00	0.00	0.00	28,100.00	0.00
Total Dept 905 - DEBT SERVICE		181,061.00	57,616.10	0.00	123,444.90	31.82
TOTAL EXPENDITURES		565,561.00	127,591.10	0.00	437,969.90	22.56
Fund 430 - CAPITAL IMPROVEMENT FUND:						
TOTAL REVENUES		591,042.00	300,000.00	0.00	291,042.00	50.76
TOTAL EXPENDITURES		565,561.00	127,591.10	0.00	437,969.90	22.56
NET OF REVENUES & EXPENDITURES		25,481.00	172,408.90	0.00	(146,927.90)	676.62

PERIOD ENDING 09/30/2018

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GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 496 - RENAISSANCE PARK						
Revenues						
Dept 000						
496-000-699.000	TRANSFERS IN	5,620.00	0.00	0.00	5,620.00	0.00
Total Dept 000		5,620.00	0.00	0.00	5,620.00	0.00
TOTAL REVENUES		5,620.00	0.00	0.00	5,620.00	0.00
Expenditures						
Dept 000						
496-000-991.002	RENAISSANCE PARK - PRINCIPAL	5,620.00	5,616.00	0.00	4.00	99.93
Total Dept 000		5,620.00	5,616.00	0.00	4.00	99.93
TOTAL EXPENDITURES		5,620.00	5,616.00	0.00	4.00	99.93
Fund 496 - RENAISSANCE PARK:						
TOTAL REVENUES		5,620.00	0.00	0.00	5,620.00	0.00
TOTAL EXPENDITURES		5,620.00	5,616.00	0.00	4.00	99.93
NET OF REVENUES & EXPENDITURES		0.00	(5,616.00)	0.00	5,616.00	100.00

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2018 (NORMAL (ABNORMAL))	MONTH 09/30/2018 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 501 - BOAT LAUNCH FUND						
Revenues						
Dept 000						
501-000-642.000	SALES	37,000.00	19,124.00	1,347.00	17,876.00	51.69
501-000-665.000	INVESTMENT - INTEREST	50.00	0.00	0.00	50.00	0.00
Total Dept 000		37,050.00	19,124.00	1,347.00	17,926.00	51.62
TOTAL REVENUES		37,050.00	19,124.00	1,347.00	17,926.00	51.62
Expenditures						
Dept 000						
501-000-752.000	SUPPLIES - OPERATING	2,800.00	538.97	83.97	2,261.03	19.25
501-000-801.000	PROFESSIONAL & CONSULTING SER	500.00	0.00	0.00	500.00	0.00
501-000-803.000	ADMINISTRATION	2,600.00	2,600.00	0.00	0.00	100.00
501-000-850.000	COMMUNICATIONS - PHONE	480.00	119.97	0.00	360.03	24.99
501-000-880.000	MARKETING & PROMOTION	500.00	0.00	0.00	500.00	0.00
501-000-918.000	UTILITIES - WATER	2,500.00	631.20	206.62	1,868.80	25.25
501-000-920.000	UTILITIES - ELECTRIC	3,800.00	1,210.95	306.24	2,589.05	31.87
501-000-930.000	REPAIRS/MAINT - BUILDINGS/LAN	3,000.00	382.39	0.00	2,617.61	12.75
501-000-931.000	REPAIRS/MAINT - EQUIPMENT	500.00	0.00	0.00	500.00	0.00
501-000-960.000	BANK CHARGES	700.00	337.14	156.89	362.86	48.16
Total Dept 000		17,380.00	5,820.62	753.72	11,559.38	33.49
Dept 905 - DEBT SERVICE						
501-905-991.203	PRINCIPAL - INTERNAL LOAN	13,419.00	0.00	0.00	13,419.00	0.00
501-905-992.203	INTEREST - INTERNAL LOAN	1,117.00	0.00	0.00	1,117.00	0.00
Total Dept 905 - DEBT SERVICE		14,536.00	0.00	0.00	14,536.00	0.00
TOTAL EXPENDITURES		31,916.00	5,820.62	753.72	26,095.38	18.24
Fund 501 - BOAT LAUNCH FUND:						
TOTAL REVENUES		37,050.00	19,124.00	1,347.00	17,926.00	51.62
TOTAL EXPENDITURES		31,916.00	5,820.62	753.72	26,095.38	18.24
NET OF REVENUES & EXPENDITURES		5,134.00	13,303.38	593.28	(8,169.38)	259.12

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PERIOD ENDING 09/30/2018

DB: Manistee

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BGDG USED
		AMENDED BUDGET	NORMAL	09/30/2018 (ABNORMAL)	MONTH 09/30/2018 (DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 592 - WATER & SEWER UTILITY								
Revenues								
Dept 000								
592-000-540.000	STATE GRANT - OTHER	205,000.00		7,494.87	60,730.87		197,505.13	3.66
592-000-613.000	PENALTIES	44,006.00		13,141.47	4,898.17		30,864.53	29.86
592-000-614.000	WATER READY TO SERVE	221,403.00		47,627.23	18,780.56		173,775.77	21.51
592-000-615.000	SEWER READY TO SERVE	628,927.00		134,796.93	53,154.76		494,130.07	21.43
592-000-616.000	NEW SERVICE	20,000.00		0.00	0.00		20,000.00	0.00
592-000-626.000	CHARGE FOR SERVICE	500.00		1,000.00	200.00		(500.00)	200.00
592-000-648.000	SALES - WATER	1,005,139.00		206,370.23	75,936.84		798,768.77	20.53
592-000-648.001	SALES - WATER SPRINKLERS	0.00		94,768.85	28,691.47		(94,768.85)	100.00
592-000-649.000	SALES - SEWER	2,145,098.00		453,878.04	160,994.10		1,691,219.96	21.16
592-000-650.000	SALES - METERS	6,500.00		360.47	0.00		6,139.53	5.55
592-000-665.000	INVESTMENT - INTEREST	12,000.00		13,572.86	5,069.79		(1,572.86)	113.11
592-000-667.000	RENTAL INCOME	106,971.00		0.00	0.00		106,971.00	0.00
592-000-667.020	RENTAL - HYDRANT & TUNNEL	21,600.00		5,400.00	0.00		16,200.00	25.00
592-000-672.000	OTHER REVENUE	9,000.00		1,499.07	507.21		7,500.93	16.66
592-000-676.000	REIMBURSEMENT	8,000.00		(605.00)	300.00		8,605.00	(7.56)
592-000-680.000	CAPITAL COST RECOVERY	23,855.00		5,036.13	1,987.95		18,818.87	21.11
592-000-687.000	REFUNDS	4,000.00		0.00	0.00		4,000.00	0.00
592-000-696.001	BOND PROCEEDS USED	2,245,000.00		0.00	0.00		2,245,000.00	0.00
592-000-699.000	TRANSFERS IN	391,042.00		0.00	0.00		391,042.00	0.00
Total Dept 000		7,098,041.00		984,341.15	411,251.72		6,113,699.85	13.87
TOTAL REVENUES		7,098,041.00		984,341.15	411,251.72		6,113,699.85	13.87
Expenditures								
Dept 275 - GENERAL								
592-275-961.000	UTILITY OWNERSHIP FEE	190,000.00		49,000.33	16,176.83		140,999.67	25.79
592-275-995.000	TRANSFERS OUT	391,042.00		0.00	0.00		391,042.00	0.00
Total Dept 275 - GENERAL		581,042.00		49,000.33	16,176.83		532,041.67	8.43
Dept 541 - ADMINISTRATION								
592-541-702.000	WAGES - FULL TIME	122,503.00		28,269.91	9,423.30		94,233.09	23.08
592-541-708.000	COSTS - SUTA	617.00		0.00	0.00		617.00	0.00
592-541-709.000	COSTS - SOCIAL SECURITY	7,657.00		1,912.10	547.62		5,744.90	24.97
592-541-711.000	COSTS - MEDICARE	1,791.00		447.19	128.07		1,343.81	24.97
592-541-713.000	WAGES - OVERTIME	1,000.00		64.93	64.93		935.07	6.49
592-541-717.000	COSTS - MERS CONTRIBUTION	17,130.00		4,560.59	1,316.02		12,569.41	26.62
592-541-718.000	COSTS - BLUE CROSS INSURANCE	23,405.00		5,497.71	1,985.37		17,907.29	23.49
592-541-718.001	COSTS - HSA CONTRIBUTION	6,000.00		6,000.00	0.00		0.00	100.00
592-541-718.002	COSTS - DENTAL INSURANCE	1,453.00		365.31	121.11		1,087.69	25.14
592-541-718.003	COSTS - VISION / ANCILLIARY	325.00		81.21	27.07		243.79	24.99
592-541-725.000	COSTS - LIFE INSURANCE	168.00		48.51	16.17		119.49	28.88
592-541-726.000	COSTS - WORKERS COMPENSATION	556.00		437.33	125.85		118.67	78.66
592-541-752.000	SUPPLIES - OPERATING	10,980.00		610.67	150.00		10,369.33	5.56
592-541-801.000	PROFESSIONAL & CONSULTING SER	5,000.00		0.00	0.00		5,000.00	0.00
592-541-802.000	ATTORNEY	5,000.00		0.00	0.00		5,000.00	0.00
592-541-803.000	ADMINISTRATION	375,000.00		92,600.42	30,986.92		282,399.58	24.69
592-541-850.000	COMMUNICATIONS - PHONE	10,800.00		1,764.50	611.90		9,035.50	16.34
592-541-900.000	PRINTING & PUBLISHING	7,100.00		540.00	540.00		6,560.00	7.61

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PERIOD ENDING 09/30/2018

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GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2018 (NORMAL (ABNORMAL))	MONTH 09/30/2018 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 592 - WATER & SEWER UTILITY						
Expenditures						
592-541-913.000	TRAVEL & TRAINING	2,000.00	0.00	0.00	2,000.00	0.00
592-541-915.000	MEMBERSHIPS & DUES	150.00	(83.00)	0.00	233.00	(55.33)
592-541-933.000	SOFTWARE AGREE / COPIER MAINT	3,950.00	335.01	82.81	3,614.99	8.48
592-541-960.000	BANK CHARGES	4,000.00	160.25	0.00	3,839.75	4.01
592-541-985.000	CAPITAL OUTLAY	7,000.00	6,000.00	0.00	1,000.00	85.71
Total Dept 541 - ADMINISTRATION		613,585.00	149,612.64	46,127.14	463,972.36	24.38
Dept 542 - WATER OPERATION						
592-542-702.000	WAGES - FULL TIME	139,250.00	31,655.76	10,766.40	107,594.24	22.73
592-542-708.000	COSTS - SUTA	926.00	0.00	0.00	926.00	0.00
592-542-709.000	COSTS - SOCIAL SECURITY	10,387.00	2,495.67	729.58	7,891.33	24.03
592-542-711.000	COSTS - MEDICARE	2,429.00	583.67	170.63	1,845.33	24.03
592-542-713.000	WAGES - OVERTIME	9,000.00	1,429.25	603.07	7,570.75	15.88
592-542-713.001	WAGES - 2E STANDBY PAY	17,363.00	4,141.05	1,339.98	13,221.95	23.85
592-542-717.000	COSTS - MERS CONTRIBUTION	7,436.00	1,830.46	560.36	5,605.54	24.62
592-542-718.000	COSTS - BLUE CROSS INSURANCE	46,415.00	9,197.84	3,320.61	37,217.16	19.82
592-542-718.001	COSTS - HSA CONTRIBUTION	3,000.00	9,000.00	0.00	(6,000.00)	300.00
592-542-718.002	COSTS - DENTAL INSURANCE	2,422.00	608.76	201.84	1,813.24	25.13
592-542-718.003	COSTS - VISION / ANCILLIARY	626.00	156.42	52.14	469.58	24.99
592-542-721.000	COSTS - UNIFORM/CLEANING ALLO	3,330.00	293.79	90.60	3,036.21	8.82
592-542-723.000	COSTS - RETIREE HEALTH CARE	0.00	452.11	(0.18)	(452.11)	100.00
592-542-725.000	COSTS - LIFE INSURANCE	288.00	83.16	27.72	204.84	28.88
592-542-726.000	COSTS - WORKERS COMPENSATION	6,227.00	1,491.34	439.05	4,735.66	23.95
592-542-727.000	WAGES - HOL/VAC/SICK SELBACK	1,500.00	0.00	0.00	1,500.00	0.00
592-542-752.000	SUPPLIES - OPERATING	5,500.00	327.65	120.52	5,172.35	5.96
592-542-753.000	SUPPLIES - CHEMICALS	25,500.00	3,155.00	0.00	22,345.00	12.37
592-542-754.000	SUPPLIES - METERS	50,000.00	468.73	0.00	49,531.27	0.94
592-542-770.000	VEHICLE GAS / DIESEL	7,200.00	1,346.78	302.80	5,853.22	18.71
592-542-801.000	PROFESSIONAL & CONSULTING SER	21,500.00	1,000.00	0.00	20,500.00	4.65
592-542-824.000	LAB TESTING	13,500.00	513.17	202.93	12,986.83	3.80
592-542-913.000	TRAVEL & TRAINING	4,000.00	0.00	0.00	4,000.00	0.00
592-542-915.000	MEMBERSHIPS & DUES	600.00	0.00	0.00	600.00	0.00
592-542-920.000	UTILITIES - ELECTRIC	72,000.00	18,352.15	5,427.52	53,647.85	25.49
592-542-930.000	REPAIRS/MAINT - BUILDINGS/LAN	5,000.00	889.64	314.39	4,110.36	17.79
592-542-931.000	REPAIRS/MAINT - EQUIPMENT	101,500.00	98.14	0.00	101,401.86	0.10
592-542-932.000	REPAIRS/MAINT - VEHICLES	1,500.00	92.00	0.00	1,408.00	6.13
592-542-933.000	SOFTWARE AGREE / COPIER MAINT	5,000.00	1,312.50	0.00	3,687.50	26.25
592-542-935.000	INSURANCE	6,000.00	4,582.33	0.00	1,417.67	76.37
592-542-957.000	MOTOR POOL	50,000.00	12,500.01	4,166.67	37,499.99	25.00
592-542-985.000	CAPITAL OUTLAY	9,400.00	0.00	0.00	9,400.00	0.00
Total Dept 542 - WATER OPERATION		628,799.00	108,057.38	28,836.63	520,741.62	17.18
Dept 543 - SEWER - WWTP						
592-543-702.000	WAGES - FULL TIME	128,454.00	29,418.83	9,893.07	99,035.17	22.90
592-543-708.000	COSTS - SUTA	926.00	0.00	0.00	926.00	0.00
592-543-709.000	COSTS - SOCIAL SECURITY	8,814.00	2,136.24	623.72	6,677.76	24.24
592-543-711.000	COSTS - MEDICARE	2,061.00	499.59	145.87	1,561.41	24.24
592-543-713.000	WAGES - OVERTIME	12,000.00	1,841.72	771.95	10,158.28	15.35
592-543-713.001	WAGES - 2E STANDBY PAY	1,200.00	579.36	166.08	620.64	48.28

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GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDG USED
		AMENDED BUDGET	09/30/2018 (NORMAL (ABNORMAL))	MONTH 09/30/2018 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 592 - WATER & SEWER UTILITY						
Expenditures						
592-543-717.000	COSTS - MERS CONTRIBUTION	6,072.00	1,631.55	513.88	4,440.45	26.87
592-543-718.000	COSTS - BLUE CROSS INSURANCE	27,666.00	6,496.70	2,346.66	21,169.30	23.48
592-543-718.001	COSTS - HSA CONTRIBUTION	7,500.00	7,500.00	0.00	0.00	100.00
592-543-718.002	COSTS - DENTAL INSURANCE	1,722.00	432.93	143.53	1,289.07	25.14
592-543-718.003	COSTS - VISION / ANCILLIARY	401.00	100.26	33.42	300.74	25.00
592-543-721.000	COSTS - UNIFORM/CLEANING ALLO	2,920.00	773.77	364.38	2,146.23	26.50
592-543-723.000	COSTS - RETIREE HEALTH CARE	2,500.00	971.35	269.06	1,528.65	38.85
592-543-725.000	COSTS - LIFE INSURANCE	288.00	83.16	27.72	204.84	28.88
592-543-726.000	COSTS - WORKERS COMPENSATION	2,876.00	680.72	200.52	2,195.28	23.67
592-543-727.000	WAGES - HOL/VAC/SICK SELLBACK	2,000.00	0.00	0.00	2,000.00	0.00
592-543-752.000	SUPPLIES - OPERATING	28,700.00	4,971.02	1,210.29	23,728.98	17.32
592-543-753.000	SUPPLIES - CHEMICALS	26,500.00	17.99	0.00	26,482.01	0.07
592-543-770.000	VEHICLE GAS / DIESEL	3,600.00	887.76	439.28	2,712.24	24.66
592-543-801.000	PROFESSIONAL & CONSULTING SER	12,000.00	7,999.25	819.00	4,000.75	66.66
592-543-824.000	LAB TESTING	5,000.00	1,058.92	300.00	3,941.08	21.18
592-543-913.000	TRAVEL & TRAINING	4,000.00	1,252.50	839.00	2,747.50	31.31
592-543-915.000	MEMBERSHIPS & DUES	400.00	140.00	140.00	260.00	35.00
592-543-920.000	UTILITIES - ELECTRIC	130,000.00	34,976.78	11,350.48	95,023.22	26.91
592-543-921.000	UTILITIES - NATURAL GAS	16,000.00	1,885.21	607.80	14,114.79	11.78
592-543-930.000	REPAIRS/MAINT - BUILDINGS/LAN	35,000.00	1,337.87	1,272.00	33,662.13	3.82
592-543-931.000	REPAIRS/MAINT - EQUIPMENT	173,500.00	92,778.31	1,190.47	80,721.69	53.47
592-543-932.000	REPAIRS/MAINT - VEHICLES	2,000.00	0.00	0.00	2,000.00	0.00
592-543-933.000	SOFTWARE AGREE / COPIER MAINT	950.00	340.00	0.00	610.00	35.79
592-543-935.000	INSURANCE	21,000.00	12,809.16	0.00	8,190.84	61.00
592-543-957.000	MOTOR POOL	50,000.00	12,500.01	4,166.67	37,499.99	25.00
Total Dept 543 - SEWER - WWTP		716,050.00	226,100.96	37,834.85	489,949.04	31.58
Dept 544 - SEWER COLLECTION (STREETS)						
592-544-702.000	WAGES - FULL TIME	84,822.00	19,392.19	6,524.81	65,429.81	22.86
592-544-708.000	COSTS - SUTA	617.00	0.00	0.00	617.00	0.00
592-544-709.000	COSTS - SOCIAL SECURITY	5,600.00	1,358.17	382.78	4,241.83	24.25
592-544-711.000	COSTS - MEDICARE	1,310.00	317.64	89.52	992.36	24.25
592-544-713.000	WAGES - OVERTIME	5,000.00	264.79	0.00	4,735.21	5.30
592-544-717.000	COSTS - MERS CONTRIBUTION	3,045.00	716.47	203.58	2,328.53	23.53
592-544-718.000	COSTS - BLUE CROSS INSURANCE	17,308.00	4,064.93	1,468.16	13,243.07	23.49
592-544-718.001	COSTS - HSA CONTRIBUTION	4,500.00	4,500.00	0.00	0.00	100.00
592-544-718.002	COSTS - DENTAL INSURANCE	1,076.00	270.54	89.70	805.46	25.14
592-544-718.003	COSTS - VISION / ANCILLIARY	285.00	71.19	23.73	213.81	24.98
592-544-721.000	COSTS - UNIFORM/CLEANING ALLO	1,620.00	326.86	55.12	1,293.14	20.18
592-544-725.000	COSTS - LIFE INSURANCE	192.00	55.44	18.48	136.56	28.88
592-544-726.000	COSTS - WORKERS COMPENSATION	1,823.00	427.67	121.83	1,395.33	23.46
592-544-727.000	WAGES - HOL/VAC/SICK SELLBACK	2,000.00	0.00	0.00	2,000.00	0.00
592-544-752.000	SUPPLIES - OPERATING	3,500.00	461.92	253.10	3,038.08	13.20
592-544-753.000	SUPPLIES - CHEMICALS	1,000.00	0.00	0.00	1,000.00	0.00
592-544-801.000	PROFESSIONAL & CONSULTING SER	35,000.00	0.00	0.00	35,000.00	0.00
592-544-913.000	TRAVEL & TRAINING	1,000.00	0.00	0.00	1,000.00	0.00
592-544-931.000	REPAIRS/MAINT - EQUIPMENT	35,500.00	0.00	0.00	35,500.00	0.00
592-544-932.000	REPAIRS/MAINT - VEHICLES	2,000.00	88.43	0.00	1,911.57	4.42
592-544-957.000	MOTOR POOL	50,000.00	12,500.01	4,166.67	37,499.99	25.00
592-544-985.000	CAPITAL OUTLAY	7,500.00	0.00	0.00	7,500.00	0.00

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		AMENDED BUDGET	09/30/2018 (NORMAL (ABNORMAL))	MONTH 09/30/2018 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 592 - WATER & SEWER UTILITY						
Expenditures						
Total Dept 544 - SEWER COLLECTION (STREETS)		264,698.00	44,816.25	13,397.48	219,881.75	16.93
Dept 902 - OTHER GRANTS						
592-902-947.000	SAW GRANT EXPENSE	230,000.00	15,753.71	979.96	214,246.29	6.85
592-902-947.001	2018 WATER PILOT GRANT	331,000.00	8,852.09	580.09	322,147.91	2.67
Total Dept 902 - OTHER GRANTS		561,000.00	24,605.80	1,560.05	536,394.20	4.39
Dept 903 - CAPITAL OUTLAY - OVER \$5,000						
592-903-985.000	CAPITAL OUTLAY	2,005,000.00	0.00	0.00	2,005,000.00	0.00
592-903-987.016	2018 TWELFTH ST SEWER MAIN	0.00	107,905.98	105,349.57	(107,905.98)	100.00
592-903-987.017	2018 CAP BASIS OF DESIGN PROJECT 047	305,000.00	202,825.40	0.00	102,174.60	66.50
592-903-987.018	2018 COLLECT SYSTEM REHAB PILOT PROJ 049	365,000.00	72,202.66	59,154.21	292,797.34	19.78
592-903-987.020	2018 WATER PILOT GRANT 065	0.00	1,970.50	0.00	(1,970.50)	100.00
Total Dept 903 - CAPITAL OUTLAY - OVER \$5,000		2,675,000.00	384,904.54	164,503.78	2,290,095.46	14.39
Dept 905 - DEBT SERVICE						
592-905-960.000	BANK CHARGES	2,500.00	0.00	0.00	2,500.00	0.00
592-905-991.000	PRINCIPLE PORTION OF PAYMENTS	1,375,259.00	0.00	0.00	1,375,259.00	0.00
592-905-992.005	1998 B SRF BOND INTEREST	1,856.00	1,856.25	0.00	(0.25)	100.01
592-905-992.007	1999 B SRF BOND INTEREST	8,813.00	5,250.00	0.00	3,563.00	59.57
592-905-992.009	2006 SRF BOND INTEREST	21,649.00	10,824.69	0.00	10,824.31	50.00
592-905-992.010	2010 SRF BOND INTEREST	11,152.00	5,763.44	0.00	5,388.56	51.68
592-905-992.011	2010 DWRFBOND INTEREST	7,875.00	4,062.50	0.00	3,812.50	51.59
592-905-992.012	2010 CAPITAL IMP BOND INTERES	112,764.00	57,884.61	0.00	54,879.39	51.33
592-905-992.013	2011 SRF BOND INTEREST	23,269.00	11,634.68	0.00	11,634.32	50.00
592-905-992.014	2011 DWRFBOND INTEREST	7,814.00	3,906.94	0.00	3,907.06	50.00
592-905-992.015	2015 W/S REVENUE BOND - INT	86,750.00	0.00	0.00	86,750.00	0.00
592-905-992.016	2017 W/S REVENUE & REFUNDING - INTEREST	95,872.00	0.00	0.00	95,872.00	0.00
Total Dept 905 - DEBT SERVICE		1,755,573.00	101,183.11	0.00	1,654,389.89	5.76
TOTAL EXPENDITURES		7,795,747.00	1,088,281.01	308,436.76	6,707,465.99	13.96
Fund 592 - WATER & SEWER UTILITY:						
TOTAL REVENUES		7,098,041.00	984,341.15	411,251.72	6,113,699.85	13.87
TOTAL EXPENDITURES		7,795,747.00	1,088,281.01	308,436.76	6,707,465.99	13.96
NET OF REVENUES & EXPENDITURES		(697,706.00)	(103,939.86)	102,814.96	(593,766.14)	14.90

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	09/30/2018 (ABNORMAL)	MONTH 09/30/2018 (DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 594 - MARINA FUND								
Revenues								
Dept 000								
594-000-642.000	SALES	2,500.00		1,360.00	156.00		1,140.00	54.40
594-000-645.000	SALES - FUEL	90,000.00		69,773.71	9,506.94		20,226.29	77.53
594-000-646.000	SALES - DOCKAGE	73,000.00		30,518.00	8,304.00		42,482.00	41.81
594-000-665.000	INVESTMENT - INTEREST	50.00		0.00	0.00		50.00	0.00
594-000-667.000	RENTAL INCOME	7,500.00		2,820.00	810.00		4,680.00	37.60
594-000-672.000	OTHER REVENUE	0.00		80.00	0.00		(80.00)	100.00
594-000-699.000	TRANSFERS IN	65,000.00		0.00	0.00		65,000.00	0.00
Total Dept 000		238,050.00		104,551.71	18,776.94		133,498.29	43.92
TOTAL REVENUES		238,050.00		104,551.71	18,776.94		133,498.29	43.92
Expenditures								
Dept 000								
594-000-704.000	WAGES - PART-TIME	25,000.00		13,265.13	3,007.70		11,734.87	53.06
594-000-708.000	COSTS - SUTA	864.00		526.34	103.16		337.66	60.92
594-000-709.000	COSTS - SOCIAL SECURITY	1,562.00		951.44	186.47		610.56	60.91
594-000-711.000	COSTS - MEDICARE	365.00		222.52	43.60		142.48	60.96
594-000-713.000	WAGES - OVERTIME	200.00		0.00	0.00		200.00	0.00
594-000-726.000	COSTS - WORKERS COMPENSATION	859.00		476.84	94.36		382.16	55.51
594-000-752.000	SUPPLIES - OPERATING	5,500.00		1,416.52	172.69		4,083.48	25.75
594-000-760.000	SUPPLIES - GASOLINE	60,000.00		37,382.41	9,473.69		22,617.59	62.30
594-000-761.000	SUPPLIES - DIESEL FUEL	20,000.00		25,934.42	8,602.48		(5,934.42)	129.67
594-000-801.000	PROFESSIONAL & CONSULTING SER	1,000.00		0.00	0.00		1,000.00	0.00
594-000-803.000	ADMINISTRATION	11,753.00		5,926.50	0.00		5,826.50	50.43
594-000-880.000	MARKETING & PROMOTION	4,000.00		0.00	0.00		4,000.00	0.00
594-000-918.000	UTILITIES - WATER	7,200.00		7,587.78	2,300.31		(387.78)	105.39
594-000-920.000	UTILITIES - ELECTRIC	11,000.00		3,328.57	876.48		7,671.43	30.26
594-000-921.000	UTILITIES - NATURAL GAS	4,000.00		177.68	60.35		3,822.32	4.44
594-000-930.000	REPAIRS/MAINT - BUILDINGS/LAN	12,500.00		4,338.69	164.00		8,161.31	34.71
594-000-930.001	REPAIRS/MAINT - SEICHE DAMAGE	0.00		7,417.19	0.00		(7,417.19)	100.00
594-000-931.000	REPAIRS/MAINT - EQUIPMENT	1,500.00		2,362.50	1,275.67		(862.50)	157.50
594-000-935.000	INSURANCE	1,750.00		765.25	0.00		984.75	43.73
594-000-958.000	SALES TAX	6,000.00		5,627.40	4,316.20		372.60	93.79
594-000-960.000	BANK CHARGES	6,000.00		3,517.93	582.73		2,482.07	58.63
Total Dept 000		181,053.00		121,225.11	31,259.89		59,827.89	66.96
Dept 905 - DEBT SERVICE								
594-905-991.201	MARINA BLDG - PRINCIPAL	25,095.00		0.00	0.00		25,095.00	0.00
594-905-991.203	PRINCIPAL - INTERNAL LOAN	26,594.00		0.00	0.00		26,594.00	0.00
594-905-992.201	MARINA BLDG - INTEREST	7,292.00		0.00	0.00		7,292.00	0.00
594-905-992.203	INTEREST - INTERNAL LOAN	3,993.00		0.00	0.00		3,993.00	0.00
Total Dept 905 - DEBT SERVICE		62,974.00		0.00	0.00		62,974.00	0.00
TOTAL EXPENDITURES		244,027.00		121,225.11	31,259.89		122,801.89	49.68

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2018 NORMAL (ABNORMAL)	MONTH 09/30/2018 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 594 - MARINA FUND						
Fund 594 - MARINA FUND:						
	TOTAL REVENUES	238,050.00	104,551.71	18,776.94	133,498.29	43.92
	TOTAL EXPENDITURES	244,027.00	121,225.11	31,259.89	122,801.89	49.68
	NET OF REVENUES & EXPENDITURES	(5,977.00)	(16,673.40)	(12,482.95)	10,696.40	278.96

PERIOD ENDING 09/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2018-19		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	09/30/2018 (ABNORMAL)	MONTH 09/30/2018 (DECREASE)	NORMAL	BALANCE (ABNORMAL)	
Fund 661 - MOTOR POOL FUND								
Revenues								
Dept 000								
661-000-665.000	INVESTMENT - INTEREST	3,000.00		1,963.02	641.47		1,036.98	65.43
661-000-670.003	EQUIPMENT RENTAL - FIRE	64,818.00		16,203.36	5,401.12		48,614.64	25.00
661-000-670.004	EQUIPMENT RENTAL - PARKS	37,636.00		9,409.98	3,136.66		28,226.02	25.00
661-000-670.005	EQUIPMENT RENTAL - POLICE	32,409.00		8,102.49	2,700.83		24,306.51	25.00
661-000-670.006	EQUIPMENT RENTAL - PUBLIC WOR	75,000.00		18,750.00	6,250.00		56,250.00	25.00
661-000-670.007	EQUIPMENT RENTAL - STREETSEWE	50,000.00		12,499.98	4,166.66		37,500.02	25.00
661-000-670.008	EQUIPMENT RENTAL - WATER	50,000.00		12,499.98	4,166.66		37,500.02	25.00
661-000-670.009	EQUIPMENT RENTAL - WWTP	50,000.00		12,499.98	4,166.66		37,500.02	25.00
661-000-675.000	SALE OF ASSET	5,000.00		0.00	0.00		5,000.00	0.00
661-000-696.000	BOND/NOTE PROCEEDS	0.00		160,000.00	160,000.00		(160,000.00)	100.00
Total Dept 000		367,863.00		251,928.79	190,630.06		115,934.21	68.48
TOTAL REVENUES		367,863.00		251,928.79	190,630.06		115,934.21	68.48
Expenditures								
Dept 000								
661-000-935.000	INSURANCE	35,000.00		42,038.50	0.00		(7,038.50)	120.11
661-000-981.101	DPW - PLOW TRUCKS	115,641.00		112,138.00	0.00		3,503.00	96.97
661-000-981.106	DPW - LOADER	143,622.00		0.00	0.00		143,622.00	0.00
661-000-981.201	PARKS - MOWERS	12,000.00		0.00	0.00		12,000.00	0.00
661-000-981.301	POLICE - PATROL CAR	48,000.00		1,401.02	0.00		46,598.98	2.92
661-000-981.402	FIRE - RESCUE AMBULANCE	29,000.00		29,000.00	0.00		0.00	100.00
661-000-981.501	WATER - PICKUP	0.00		42,861.00	0.00		(42,861.00)	100.00
661-000-981.503	WWTP - PICKUP	30,600.00		0.00	0.00		30,600.00	0.00
661-000-981.504	WS - VACTOR	67,881.00		0.00	0.00		67,881.00	0.00
Total Dept 000		481,744.00		227,438.52	0.00		254,305.48	47.21
TOTAL EXPENDITURES		481,744.00		227,438.52	0.00		254,305.48	47.21
Fund 661 - MOTOR POOL FUND:								
TOTAL REVENUES		367,863.00		251,928.79	190,630.06		115,934.21	68.48
TOTAL EXPENDITURES		481,744.00		227,438.52	0.00		254,305.48	47.21
NET OF REVENUES & EXPENDITURES		(113,881.00)		24,490.27	190,630.06		(138,371.27)	21.51
TOTAL REVENUES - ALL FUNDS								
TOTAL REVENUES - ALL FUNDS		17,833,923.00		6,198,811.62	3,517,353.47		11,635,111.38	34.76
TOTAL EXPENDITURES - ALL FUNDS								
TOTAL EXPENDITURES - ALL FUNDS		18,497,573.00		4,109,832.97	849,863.00		14,387,740.03	22.22
NET OF REVENUES & EXPENDITURES		(663,650.00)		2,088,978.65	2,667,490.47		(2,752,628.65)	314.77

City of Manistee

Investment Report

9/30/2018

INVESTMENTS BY TYPE

Cash on Hand	\$ 2,010	0.0%
Checking	\$ 4,156,119	23.0%
Money Market	\$ 383,313	2.1%
CD	\$ -	0.0%
Investment Pool	\$ 3,202,113	17.8%
Internal Loan	\$ 253,139	1.4%
Equities	\$ 7,407,694	14.6%
Bonds	\$ 2,628,542	41.1%

Total \$ 18,032,929 100.0%

INVESTMENTS BY CUSTODIAN

Huntington	\$ 4,156,119	23.0%
Chemical	\$ -	0.0%
West Shore Bank	\$ -	0.0%
Flagstar	\$ -	0.0%
Michigan CLASS	\$ 3,202,113	17.8%
Honor State Bank	\$ -	0.0%
UBS	\$ -	0.0%
City	\$ 255,148	1.4%
Charles Schwab	\$ 10,419,549	57.8%

Total \$ 18,032,929 100.0%

INVESTMENTS BY MATURITY (est)

Available	\$ 7,743,554	42.9%
Equities	\$ 7,407,694	41.1%
Internal Loan	\$ 253,139	1.4%
CD's 0-2 years	\$ -	0.0%
CD's 2+ years	\$ -	0.0%
<1 year bonds	\$ 202,321	1.1%
1-3 years bonds	\$ 476,212	2.6%
3-5 years bonds	\$ 820,455	4.5%
5-7 years bonds	\$ 573,760	3.2%
7-10 years bonds	\$ 330,558	1.8%
>10 years bonds	\$ 225,236	1.2%

Total \$ 18,032,929 100.0%

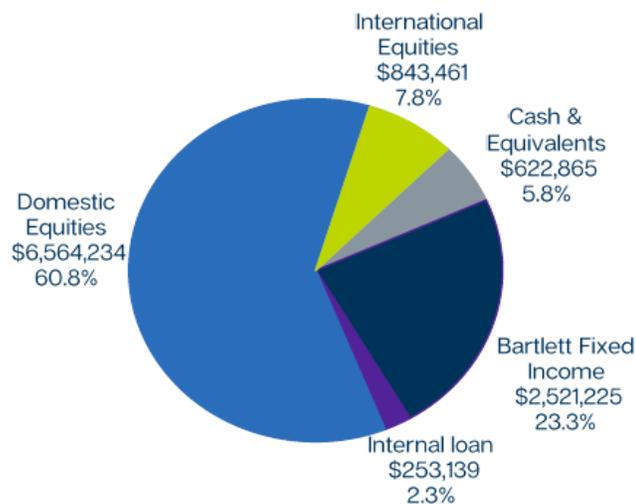
INVESTMENT EARNINGS

Fiscal Year End	Oil & Gas	W & S	General	Other	Total
2009	\$ 703,232	\$ 18,052	\$ 27,894	\$ 22,516	\$ 771,694
2010	\$ 567,986	\$ 4,284	\$ 10,006	\$ 8,151	\$ 590,427
2011	\$ 1,180,708	\$ 2,838	\$ 2,999	\$ 9,845	\$ 1,196,391
2012	\$ 290,341	\$ 6,807	\$ 1,953	\$ 9,046	\$ 308,146
2013	\$ 953,206	\$ 8,466	\$ 2,584	\$ 1,997	\$ 966,253
2014	\$ 1,433,907	\$ 473	\$ 764	\$ 1,173	\$ 1,436,316
2015	\$ 80,724	\$ 1,264	\$ 736	\$ 1,211	\$ 83,934
2016	\$ 47,840	\$ 8,860	\$ 468	\$ 948	\$ 58,116
2017	\$ 938,427	\$ 9,992	\$ 7,377	\$ 4,112	\$ 959,908
2018	\$ 795,289	\$ 25,454	\$ 18,543	\$ 7,839	\$ 847,125
2019	\$ 570,765	\$ 13,573	\$ 3,810	\$ 2,809	\$ 590,957
Total	\$ 7,562,424	\$100,062	\$ 77,135	\$ 69,646	\$ 7,809,267

COMMENTARY:

The value of the oil & gas fund of 09/30/2018 was \$10.8 million. For the first quarter of FY 2019 the fund generated revenue and capital gains of \$570,765. The rate of return for the quarter was an outstanding 5.6%.

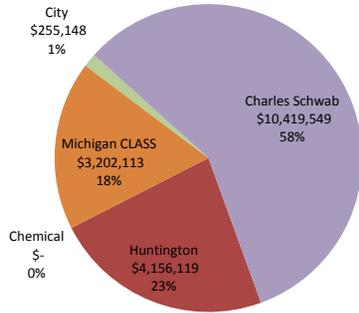
Asset allocation is shown below:



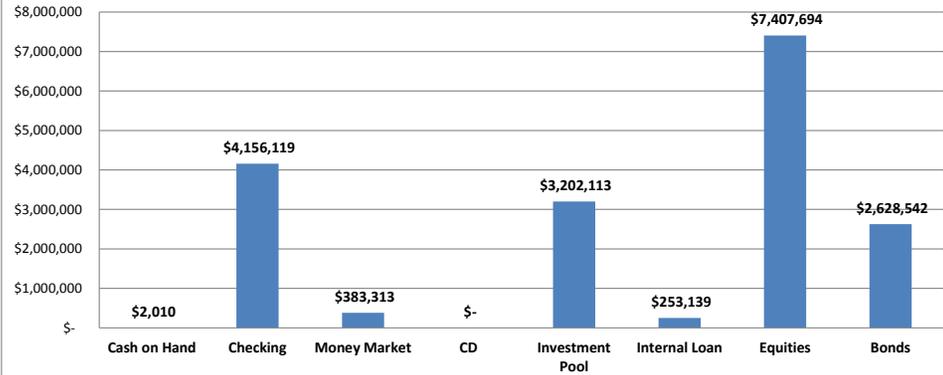
Historical performance:

	Quarter to Date	Trailing 1 Year
Total Account	5.6%	10.6%
Representative Benchmark*	4.4	9.6
Equity	8.2	16.1
S&P 500 Total Return Index (U.S. Stock Index)	7.7	17.9
MSCI EAFE (International Developed Stock Index)	1.4	2.7
MSCI Emerging Markets (International Emerging Stock Index)	(1.1)	(0.8)
Fixed Income	0.2	(0.5)
Barclay's Govt/Credit Intermediate (Intermediate Bond Index)	0.2	(1.0)
Barclays US Intermediate Credit Index (Intermediate Bond Index)	0.7	(0.6)
U.S. 90- Day T-Bill	0.5	1.6

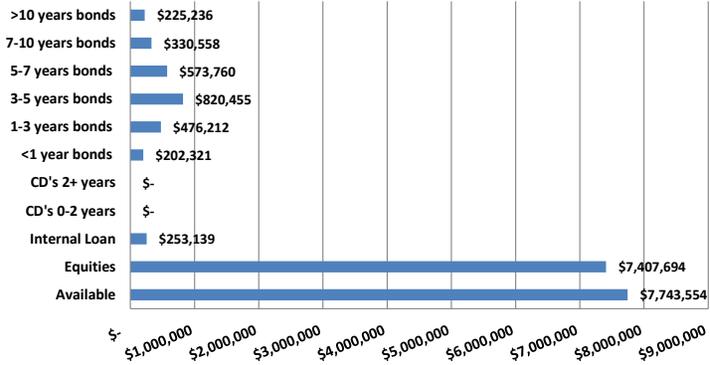
Investments by Custodian



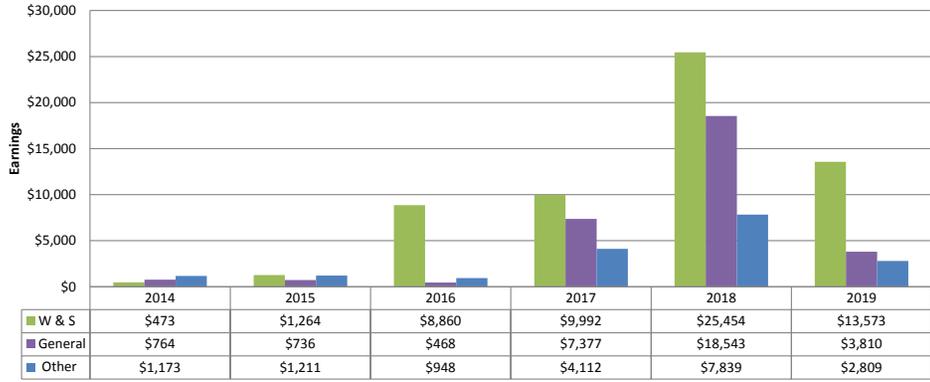
Investments by Type



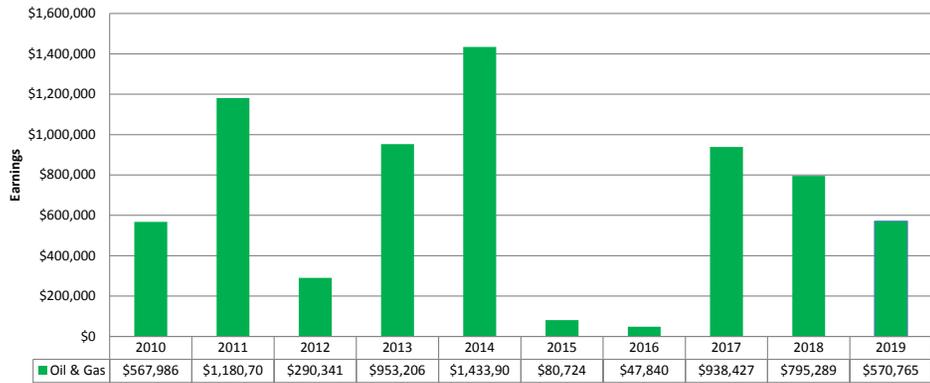
Investments by Maturity



Investment Earnings



Oil & Gas Investment Earnings





Administrative Services

Clerk | Finance | Treasury | IT | Assessing | Facilities | Ramsdell

Memo to: Thad Taylor, City Manager
From: Edward Bradford, CFO *EB*
Re: 2019-1 Budget Amendment
Date: October 31, 2018



Thad,

The City of Manistee is required by State law to ensure that actual expenditures do not exceed budgeted amounts. I have prepared a proposed budget amendment for the 2018-2019 fiscal year that makes the necessary budget adjustments to comply with the statutory requirement.

Over the course of a fiscal year, unanticipated events and unbudgeted expenditures occur. Typical examples include things such as excess overtime, harsh winter weather, fuel price fluctuations, employee payouts at retirement, unanticipated equipment or infrastructure repairs, or projects that span multiple fiscal years. Savings can also occur thru things like loss of employees, insurance premium renewals and departments exercising restraint.

On the revenue side, positive or negative variances can also occur, whether thru mid-year state budget cuts, the sale of assets, revenue sharing, timing differences on receipt of funds or other unexpected revenue. Both revenue and expenditures variances impact the year end results; however, ***only increased expenditures must be explicitly authorized thru a budget amendment.***

Typically, the City has prepared only one comprehensive budget amendment in June that addresses all areas needing adjustment. In an effort to be more proactive and accurate in our budgeting, we will now be doing these adjustments at least quarterly, if needed.

Thru September, several budget amendments are needed as shown and discussed below:

General Fund: Clerk

718.000 Health Insurance	Increase	\$1,150
--------------------------	----------	---------

The Clerk previously was covered under her spouse's insurance but needed coverage for a month when he changed jobs. There will be offsetting savings in the Police Department.

712.000 In Lieu of Health Insurance	Increase	\$3,600
-------------------------------------	----------	---------

The Clerk will now be opting out of the City's health insurance.

Water & Sewer: Capital Outlay

987.016 12 th St Sewer	Increase	\$122,000
-----------------------------------	----------	-----------

This project was originally budgeted in FY 2018 for \$140,000, but due to the timing of the Filer sewer project, was pushed into FY 2019. The cost came in under budget and will be absorbed by utility financial reserves.

987.020 Water Pilot Grant	Increase	\$331,000
---------------------------	----------	-----------

The City received an MDEQ Pilot Drinking Water Community Water Supply Grant that needs to be expended this fiscal year.

Municipal Marina

761.000 Supplies – Diesel Fuel	Increase	\$10,000
--------------------------------	----------	----------

The cost of diesel fuel sold was underestimated due to price and/or quantity fluctuations.

930.001 Repairs – Seiche Damage	Increase	\$400,000
---------------------------------	----------	-----------

The spring seiche event caused extensive damage to the Marina docks and infrastructure. Repairs are being made, with dock replacement currently being engineered. Insurance proceeds will offset most of the anticipated costs. This number is based on the engineer's estimate and may change in the future as costs become known.

Motor Pool

981.501 Utilities - Pickup

The FY 2018 budget included the purchase of an F-350 pickup with service box. The purchase was approved, but delivery was delayed until FY 2019. The fund balance of the motor pool will absorb the cost.

City of Manistee Police Department

70 Maple Street, Manistee, MI 49660-0358 · www.manisteemi.gov



Memo: Thad Taylor
From: Timothy E. Kozal
Re: Council Agenda item

Sir:

The Vogue Theatre has applied for a redevelopment liquor license. The State of Michigan does not require an individual for an application. The board for the Theatre is the entity that is applying.

Fire Marshall Brent Haskin has inspected the property within the past three months and there are no issues that would prevent continues operation.

At this point the Manistee Police Department would approve the initial application and ask that a resolution be presented to City Council for Local Government Approval.



Timothy E. Kozal
Manistee Director of Public Safety
70 Maple Street
Manistee, Michigan 49660
Office: 231-398-2810

DOWNTOWN MANISTEE
michigan

Initial Application for Redevelopment Liquor License
Downtown Manistee, Michigan

Business Name: Vogue Theatre
Applicant Name: The Historic Vogue Theatre of Manistee
Email Address: manager@voguetheatremanistee.org
Phone Number: 231-222-5199
Mailing Address: P.O. Box 291, Manistee, MI 49660
Location (Address): 383 River Street, Manistee, MI 49660
Parcel ID Number: 51-51-453-701-12
Size of Location (sq ft): 6,931 sf
Own or Lease: Owner
Property Owner (if Leasing): _____
Seating Capacity of Location 232

How much have you or the owner invested in the location in the past 5 years?

(\$): 585,852

How much do you anticipate investing in the business prior to starting a business?

(\$): N/A

How many employees (in FTE) do you expect to employ at opening time?

5.5 FTE

What type of business will be at this location:

Cinema Movie Theater

Office Use Only:

Date Received: <u>08-24-18</u>	Date Approved: <u>10-15-18</u>
Signature: <u>[Handwritten Signature]</u>	<u>MANISTEE POLICE DEPARTMENT</u>



Michigan Department of Licensing and Regulatory Affairs
 Liquor Control Commission (MLCC)
 Toll Free: 866-813-0011 • www.michigan.gov/lcc

Business ID: _____
 Request ID: _____
 (For MLCC use only)

Local Government Approval
 (Authorized by MCL 436.1501)

Instructions for Applicants:

- You must obtain a recommendation from the local legislative body for a new on-premises license application, certain types of license classification transfers, and/or a new banquet facility permit.

Instructions for Local Legislative Body:

- Complete this resolution or provide a resolution, along with certification from the clerk or adopted minutes from the meeting at which this request was considered.

At a _____ regular _____ meeting of the _____ City of Manistee _____ council/board
(regular or special) (township, city, village)
 called to order by _____ Mayor James Smith _____ on _____ November 7, 2018 _____ at _____ 7:00 p.m. _____
(date) (time)
 the following resolution was offered:

Moved by _____ and supported by _____

that the application from _____ The Historic Vogue Theatre of Manistee _____
(name of applicant - if a corporation or limited liability company, please state the company name)

for the following license(s): _____ Class C Redevelopment License to be issued under MCL 436.1521a(1)(b)(iii) _____
(list specific licenses requested)

to be located at: _____ 383 River Street, Manistee, MI 49660 _____

and the following permit, if applied for:

Banquet Facility Permit Address of Banquet Facility: _____

It is the consensus of this body that it _____ recommends _____ this application be considered for
(recommends/does not recommend)

approval by the Michigan Liquor Control Commission.

If disapproved, the reasons for disapproval are _____

Vote

Yeas: _____

Nays: _____

Absent: _____

I hereby certify that the foregoing is true and is a complete copy of the resolution offered and adopted by the _____ City of Manistee
 council/board at a _____ regular _____ meeting held on _____ November 7, 2018 _____
(regular or special) (date) (township, city, village)

Heather Pefley

11/7/2018

Print Name of Clerk

Signature of Clerk

Date

Under Article IV, Section 40, of the Constitution of Michigan (1963), the Commission shall exercise complete control of the alcoholic beverage traffic within this state, including the retail sales thereof, subject to statutory limitations. Further, the Commission shall have the sole right, power, and duty to control the alcoholic beverage traffic and traffic in other alcoholic liquor within this state, including the licensure of businesses and individuals.

Please return this completed form along with any corresponding documents to:
 Michigan Liquor Control Commission
 Mailing address: P.O. Box 30005, Lansing, MI 48909
 Hand deliveries or overnight packages: Constitution Hall - 525 W. Allegan, Lansing, MI 48933
 Fax to: 517-763-0059



MEMO

October 29, 2018

To: Thad Taylor, City Manager

From: Rachel Brooks, DDA Chair

Dear Mr. Taylor,

The DDA Board of Directors voted and approved hiring Tom Kaminski as interim. Please include this on the City Council November 7, 2018 meeting agenda for Council approval.

Thank you,
Rachel Brooks
DDA Chair

Meeting Minutes

MANISTEE DDA
SPECIAL MEETING
OCTOBER 29, 2018 AT 9am
CITY HALL

In attendance: Shari Wild, Mayor James Smith, Tamera DePonio, Todd Mohr and Rachel Brooks

Absent: Barry Lind, Valerie Bergstrom, Karen Goodman and T Eftaxiadis

Brooks called the meeting to order at 9:05am

Wild made the motion to approve the agenda, Mohr second, agenda approved

Public Comment - None

Wild made the motion to hire Tom Kaminski as interim at \$25 per hour, Smith second, motion approved

Wild made the motion to submit liquor license to the LCC for Sleighbell warming tent, Mohr second, motion approved

Public Comment - None

Adjournment at 9:25am



MEMO



CITY CLERK'S OFFICE

To: Thad Taylor, City Manager
From: Heather Pefley, City Clerk *HP*
Subject: Agenda Request
Date: October 29, 2018

Thad,

I have received a request from the Manistee Chippewa 350 Club to be recognized by Council as a local non-profit organization for purpose of applying for a Charitable Gaming License through the State of Michigan. Enclosed is the documentation provided to confirm their 501c3 status.

Please place this item on the November 7, 2018 City Council agenda for their consideration. An agenda request form is attached.

Thank you.

Heather Pefley

From: Mark Sandstedt <mark@mscreativeservices.com>
Sent: Thursday, October 25, 2018 10:28 AM
To: Heather Pefley
Subject: Chippewa 350 Club Local Governing Body Resuolution
Attachments: [Untitled].pdf

Heather:

I am following up on our discussion regarding the Manistee Chippewa 350 Club's need to have a Local Governing Body Resolution made by the Manistee City Council. This is a required first-step in being formally recognized by the State as a legitimate non-profit organization. We are not applying for a license at this time, but need to go through the qualification process. I have attached the form that is required by the State once the resolution has been passed. I appreciate you getting this prepared for the 11/7/18 Council Agenda.

Thanks for your help with this and please let me know if you need anything further.

Best regards,

Mark Sandstedt

M S Creative Services, Inc.
263 River St
Manistee MI 49660
o-231.723.9097
c-231-690-5194

mark@mscreativeservices.com
www.mscreativeservices.com

This email has been scanned for email related threats and delivered safely by Mimecast.
For more information please visit <http://www.mimecast.com>



Charitable Gaming Division
 Box 30023, Lansing, MI 48909
 OVERNIGHT DELIVERY:
 101 E. Hillsdale, Lansing MI 48933
 (517) 335-5780
 www.michigan.gov/cg

LOCAL GOVERNING BODY RESOLUTION FOR CHARITABLE GAMING LICENSES
 (Required by MCL 432.103(K)(ii))

At a REGULAR meeting of the MANISTEE CITY COUNCIL
REGULAR OR SPECIAL TOWNSHIP, CITY, OR VILLAGE COUNCIL/BOARD

called to order by MAYOR JAMES SMITH on NOVEMBER 7, 2018
DATE

at 7:00 a.m./p.m. the following resolution was offered:
TIME

Moved by _____ and supported by _____

that the request from Manistee Chippewa 350 Club of Manistee
NAME OF ORGANIZATION CITY

county of Manistee, asking that they be recognized as a
COUNTY NAME

nonprofit organization operating in the community for the purpose of obtaining charitable

gaming licenses, be considered for _____
APPROVAL/DISAPPROVAL

APPROVAL	DISAPPROVAL
Yeas: _____	Yeas: _____
Nays: _____	Nays: _____
Absent: _____	Absent: _____

I hereby certify that the foregoing is a true and complete copy of a resolution offered and
 adopted by the MANISTEE CITY COUNCIL at a REGULAR
TOWNSHIP, CITY, OR VILLAGE COUNCIL/BOARD REGULAR OR SPECIAL
 meeting held on NOVEMBER 7, 2018.
DATE

SIGNED: _____
TOWNSHIP, CITY, OR VILLAGE CLERK

Heather Pefley - City Clerk
PRINTED NAME AND TITLE

70 Maple Street, Manistee, MI 49660
ADDRESS

COMPLETION Required
 PENALTY: Possible denial of application
 BSL-CG-1153(R6/09)



ATLANTA GA 39901-0001

In reply refer to: 0752857843
July 12, 2017 LTR 4167C 0
30-0281785 000000 00

00033304
BODC: TE

PARENT BOOSTER USA INC
% JOHN ENGLUND
3554 W ORANGE COUNTRY CLUB DR SUIT
WINTER GARDEN FL 34787-5306



047884

Employer identification number: 30-0281785
Group exemption number: 5271

Dear Taxpayer:

This is in response to your request dated June 30, 2017, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in October 2005, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

Please refer to www.irs.gov/charities for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).



MEMBERSHIP & TAX-EXEMPT STATUS CERTIFICATE

This document certifies that

Manistee Chippewa 350 Club

EIN: 46-0942240

is a subordinate member in good-standing of Parent Booster USA, Inc. through

December 31, 2018

and as a result is recognized by the Internal Revenue Service as tax-exempt under section 501(c)(3) of the Internal Revenue Code.

Information about federal tax-exempt status under section 501(c)(3) of the Internal Revenue Code.

Membership in Parent Booster USA must be renewed annually to maintain tax-exempt status. To renew membership go to: parentbooster.org.

Parent Booster USA, Inc. is a North Carolina nonprofit corporation recognized by the IRS as tax-exempt under section 501(c)(3) of the Internal Revenue Code. Parent Booster USA, Inc. also has been issued a group exemption letter by the IRS that recognizes Parent Booster USA's subordinate organization members as tax-exempt under section 501(c)(3). Parent Booster USA annually provides the IRS with an updated list of its subordinate organizations in good standing. Subordinate organizations in good-standing are provided with this certificate to confirm their federal tax-exempt status.

Confirming Parent Booster USA's tax-exempt status.

Parent Booster USA's federal tax-exempt status and group exemption letter may be confirmed on the IRS website as follows:

1. Go to www.irs.gov
2. Click on the **Filing** tab; then below, click on **Charities & Non-profits**
3. Click on the link titled **EO Select Check**
4. Click on the blue button labeled **Exempt Organizations Select Check Tool**
5. Click on the radio button next to **Are eligible to receive tax-deductible contributions**
6. Enter Parent Booster USA's EIN: **30-0281785**
7. Click **Search**

Under **Deductibility Status**, it says **GROUP**. If you click on **GROUP**, an explanation regarding the group letter ruling that exempts PBUSA's subordinates appears.



ParentBoosterUSA™
parentbooster.org

3554 West Orange Country Club Drive, Suite 140, Winter Garden, FL 34787
Phone: 866-936-6209 Fax: 866-936-1672 Email: info@parentbooster.org

MEMO TO: Mayor James Smith
Members of City Council

FROM: Thad N. Taylor, City Manager *TNT*

DATE: October 30, 2018

SUBJECT: Retiree Health Insurance



City Manager's Office
231-398-2801

The City Council Policy on Retiree Health Insurance CP-23, attached, does not reflect the City's practice as it relates to retiree health insurance. When the policy was written eligible retirees were required to remain on the City's health insurance plan to qualify for a stipend of up to \$250 per month toward their monthly premium. For the Unions, this has evolved over time as discussed below:

- In previous years, the City negotiated a change in some labor contracts (Fire: 2000-2003 and both Police unions: 2010-2011) that kept the \$250 monthly maximum but also allowed the retiree to be paid in cash if they did not want to remain on the City health insurance plan.
- Up until the current 2017-2020 contract, the USW had to stay on our health insurance plan to receive the \$250. This contract eliminated the option for future retirees to remain on the health insurance plan and mandated the \$250 cash payment as the benefit.
- The IAFF 2018-2022 contract also eliminated the option for future retirees to stay on our health insurance plan and mandated the \$250 cash payment as the benefit.
- The POAM and COAM tentatively agreed to eliminate the option for future retirees to stay on our health insurance plan and mandated the \$250 cash payment as the benefit; however, these contracts are in arbitration.
- All Union groups have agreed that new hires on or after July 1, 2012 are no longer eligible to stay on our health insurance or receive the \$250 stipend.

The only employee group that was not affected by the City's evolving practice relative to retiree health care was the general employees. That will be rectified when the changes to our employee handbook are implemented. Then the general employees will be treated in the same fashion as union employees.

Given the changes to the union contracts it's obvious that the City wanted to reduce the number of retirees on its health insurance plan and eventually eliminate the retiree healthcare stipend completely.

It is important to note that if given the choice, retirees have unanimously chosen the cash stipend over staying on the City's plan. Currently we have seven (7) retirees that remain on the City's health insurance plan. I recommend to Council that it allow those retirees the opportunity to use

their \$250 monthly stipend to purchase health insurance on the open market. Staff believes that cheaper options exist and some of them may elect to get off the City's health insurance plan.

Finally, CP-23 needs to be modified to reflect the City's practice. I believe it can be written to reflect that employees who retired prior to 2012 will receive a \$250 monthly stipend regardless of whether or not they remain on the City's health insurance plan. For those employees that retire after 2012 they will be subject to the retiree health care provisions of their respective labor contracts or in the case of general employees, the employee handbook.

If Council concurs with my recommendations, I'll rewrite CP-23 and present a draft at a future meeting for Council's consideration.

In addition, I will immediately approach the seven retirees about their interest in receiving a cash benefit instead of remaining on our plan. The timing of this is critical since the open enrollment period for healthcare exchanges starts November 1 and extends until December 15.

TNT:cl

Enclosure: CP-23



RETIREE HEALTH INSURANCE POLICY

Adopted: February 2, 1999

WHEREAS, it is useful to summarize the health insurance benefits for employees who retire from the City of Manistee.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Manistee that the following benefits apply by employee class unless or until modified by the City Council.

General Members (including non-union and Steelworkers): Fifty Percent (50%) of premium including dependent coverage from age 60 to age 65 or Medicare eligibility, whichever comes first, not to exceed \$250 per month.

Police (including supervisors, POAM, and COAM): Fifty percent (50%) of premium including dependent coverage from retirement until age 62, not to exceed \$499 per month. From age 62 until age 65 or Medicare eligibility, whichever comes first, the City shall pay one hundred percent (100%) of the premium.

Fire (including supervisors and IAFF): Fifty Percent (50%) of premium including dependent coverage from retirement until age 65 or eligibility for Medicare, whichever comes first, not to exceed \$250 per month.

General Supervisory: Fifty percent (50%) of premium including dependent coverage from retirement until age 65 or eligibility for Medicare, whichever comes first, not to exceed \$250 per month.

In order to be eligible for the above benefits, an employee must meet the age and service requirements for retirement identified in Chapter 294 of the Code of Ordinances, the Employees Retirement System. Employees receiving retirement benefits from the Employees Savings Plan identified in Chapter 292 of the Code of Ordinances are eligible for retiree insurance benefits noted above so long as they meet the age and service requirements identified in Chapter 294.

FURTHER SAYETH NOT THIS RESOLUTION.