



Fiscal Year 2019
Approved Budget
December, 2018

**CHARTER TOWNSHIP OF UNION
FY 2019 - GENERAL APPROPRIATIONS RESOLUTION**

At a meeting held of the Township Board of the Charter Township of Union, Isabella County, Michigan held at 2010 South Lincoln Road, Mt. Pleasant Michigan 48858 on the 19th day December 2018:

Present: Supervisor Gunning, Clerk Cody, Trustee Hauck, Trustee Lannen, Trustee Mikus, and Trustee Woerle

Absent: Treasurer Rice

The following budget resolution was offered by Lannen; and supported by Hauck

WHEREAS, the Township Board received the proposed 2019 Township Budget on October 5, 2018; and

WHEREAS, the Township Board deliberated over the FY 2019 budget throughout the fall of 2018 and set the public hearing on November 28, 2018; and

WHEREAS, the Township Board held a public hearing on December 12, 2018; and

WHEREAS, this resolution serves as the General Appropriation Act for the Township;

NOW THEREFORE, BE IT RESOLVED that the Township Board of the Charter Township of Union, Isabella County Michigan hereby adopts the 2019 budget for the various funds as shown in the attached budget document at the department level and subject to all Township policies regarding the expenditure of funds, budget management, budget reporting, other financial related policies and technical typographical corrections, if any.

BE IT FURTHER RESLOVED that the attached fee scheduled is hereby established for FY 2019

BE IT FURTHER RESOLVED that the following millage is to be levied for the fiscal year 2019:

General Operating	1.0000 mills
Fire Millage	2.0000 mills

BE IF FURTHER RESOLEVED that the 2019 elected officials salary and per meeting pay is as follows:

Supervisor	\$30,640
Clerk	\$21,190
Treasurer	\$21,190
Trustee	\$ 7,500
Board Member Extra Meeting Pay	\$75 per meeting over one hour \$50 per meeting one hour or less

ADOPTED: December 19, 2018

AYES: Supervisor Gunning, Clerk Cody, Trustee Hauck, Trustee Lannen, Trustee Mikus, and

Trustee Woerle

NAYES: 0

ABSENT: Treasurer Rice

I hereby certify that the foregoing constitutes a true and complete copy of a Resolution adopted by the Board of Trustees of the Charter Township of Union, County of Isabella, Michigan, at a regular meeting held on Wednesday, December 19, 2018



Lisa Cody, Clerk

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
101-000-402.000	CURRENT PROPERTY TAX	300,304	297,805	297,944	297,805	300,000	300,000
101-000-402.001	PROPERTY TAX REFUNDS-MTT	(6,347)	(5,000)	(161)	(5,000)	(5,000)	(5,000)
101-000-402.002	PILOT TAX	2,083	3,000	1,072	3,000	3,000	3,000
101-000-420.000	DELQ PERSONAL PROPERTY TAXES	1,473	1,200	328	1,200	1,200	1,200
101-000-425.000	MOBILE HOME PARK TAX	2,398	2,400	1,797	2,400	2,500	2,500
101-000-445.000	INTEREST ON TAXES	227	100	79	100		
101-000-446.000	3% OR 4% PENALTY ON TAX	5,692	6,600	6,700	6,600	6,500	6,500
101-000-447.000	ADMIN FEE-PROPERTY TAX	150,398	148,000	148,992	148,000	145,000	145,000
101-000-447.001	ADMIN FEES-REFUNDS MTT BOR	(3,206)	(4,000)	(82)	(4,000)	(4,000)	(4,000)
101-000-447.050	ADMIN FEE-STATE EDUC TAX(SET)	7,770	7,700	7,735	7,700	7,700	7,700
101-000-447.100	ADMIN FEE-PRIOR YEARS	312	100	84	100		
101-000-475.000	CABLE FRANCHISE FEES	132,360	130,000	133,761	130,000	130,000	130,000
101-000-476.000	BUILDING PERMITS	47,719	50,000	54,816	50,000	50,000	50,000
101-000-477.000	RENTAL INSPECTION FEES	80,569	80,000	79,945	80,000	80,000	80,000
101-000-478.000	DOG LICENSE REVENUE	2		3			
101-000-479.000	ZONING PERMITS	10,395	14,000	16,875	14,000	12,000	12,000
101-000-539.000	STATE GRANTS	54,302					
101-000-573.000	STATE AID REVENUE-LCSA		6,900	6,932	6,900	7,000	7,000
101-000-574.000	STATE REVENUE SHARING	1,108,746	1,100,000	950,719	1,100,000	1,100,000	1,100,000
101-000-574.100	LIQUOR STATE REVENUE SHARING	11,271	11,500	11,855	11,500	11,500	11,500
101-000-574.200	METRO ACT REVENUE SHARING-LCSA	7,538	7,500	7,520	7,500	7,500	7,500
101-000-609.000	CONSTR PLAN REVIEW FEES	125	2,300	2,628	2,300	2,000	2,000
101-000-613.000	APPLICATION FEES	500	500	500	500	500	500
101-000-626.000	COPIES	24		22			
101-000-628.000	LAND DIVISIONS	700	2,000	2,000	2,000	1,500	1,500
101-000-630.000	WEED ABATEMENT SERVICES	235	500	304	500	500	500
101-000-655.000	FINES & FORFEITURES	617	1,000	632	1,000	1,000	1,000
101-000-665.000	INTEREST EARNED	43,639	75,000	73,796	75,000	60,000	60,000
101-000-667.000	RENT - JAMESON HALL	7,750	7,000	7,710	7,000	7,000	7,000
101-000-667.100	RENT - McDONALD PARK PAVILION	1,680	1,500	1,540	1,500	1,500	1,500
101-000-667.200	RENT - JAMESON PAVILION	300	500	400	500	500	500
101-000-667.300	LEASES	900	900	900	900	900	900
101-000-671.000	OTHER REVENUE	29,923	10,000	6,754	10,000	15,000	15,000
101-000-672.400	REVENUE-STREET LIGHTS SPEC ASSESS	17,464	15,000	8,540	15,000	15,000	15,000
101-000-673.000	GAIN/LOSS ON SALE(DISPOSAL)OF ASSE		500		500	500	500
Totals for dept 000 - NONE		2,017,863	1,974,505	1,832,640	1,974,505	1,960,800	1,960,800
TOTAL ESTIMATED REVENUES		2,017,863	1,974,505	1,832,640	1,974,505	1,960,800	1,960,800

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 101 - TRUSTEES							
101-101-702.000	SALARIES & WAGES	17,340	30,067	29,423	30,067	30,067	30,067
101-101-707.000	PER MEETING	2,925	4,000	2,050	4,000	4,000	4,000
101-101-709.000	EMPLR FICA CONTR	1,256	2,184	1,951	2,184	2,108	2,108
101-101-711.000	EMPLR MEDICARE CONTR	294	512	456	512	493	493
101-101-724.000	WORKER'S COMP	32	60	44	60	60	60
101-101-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	3,028	4,000	2,870	4,000	4,000	4,000
	FOOTNOTE AMOUNTS:					3,000	3,000
	BOARD MEETING VIDEO TAPING SERVICES						
	FOOTNOTE AMOUNTS:					300	300
	MML MEMBERSHIP FOR WORKERS COMP						
	FOOTNOTE AMOUNTS:					700	700
	MISC						
	GL # FOOTNOTE TOTAL:					4,000	4,000
101-101-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN		500		500	500	500
101-101-900.000	PRINTING & PUBLISHING	550	600	575	600	600	600
101-101-910.000	PROFESSIONAL DEVELOPMENT	4,019	5,100	3,983	5,100	5,100	5,100
101-101-910.100	SEMINAR LODGING		2,500		2,500	2,500	2,500
101-101-910.200	SEMINAR MEALS	93	500		500	500	500
101-101-915.000	MEMBERSHIP & DUES	15,873	16,400	16,031	16,400	16,400	16,400
	FOOTNOTE AMOUNTS:					6,000	6,000
	MTA MEMBERSHIP						
	FOOTNOTE AMOUNTS:					10,000	10,000
	MIDDLE MI DEV CORP CLIENT FEES						
	FOOTNOTE AMOUNTS:					400	400
	CHAMBER OF COMMERCE DUES						
	GL # FOOTNOTE TOTAL:					16,400	16,400
101-101-955.000	MISC.	802	1,000	113	1,000	1,000	1,000
	Totals for dept 101 - TRUSTEES	46,212	67,423	57,496	67,423	67,328	67,328
Dept 171 - SUPERVISOR							
101-171-702.000	SALARIES & WAGES	15,320	15,320	15,026	15,320	15,320	15,320
	TOTAL SALARY \$30,640 - 25% TO WATER, 25% TO SEWER						
101-171-707.000	PER MEETING		1,000		1,000	1,000	1,000
101-171-709.000	EMPLR FICA CONTR	950	1,012	932	1,012	1,012	1,012
101-171-711.000	EMPLR MEDICARE CONTR	222	237	218	237	237	237
101-171-724.000	WORKER'S COMP	24	28	21	28	28	28
101-171-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN		350		350	350	350
101-171-910.000	PROFESSIONAL DEVELOPMENT		1,000		1,000	1,000	1,000
101-171-910.100	SEMINAR LODGING		750		750	750	750
101-171-910.200	SEMINAR MEALS		200		200	200	200
101-171-915.000	MEMBERSHIP & DUES		275		275	275	275
101-171-955.000	MISC.		250		250		
	Totals for dept 171 - SUPERVISOR	16,516	20,422	16,197	20,422	20,172	20,172
Dept 172 - TWP MANAGER							
101-172-702.000	SALARIES & WAGES	33,010	33,400	32,696	33,400	33,400	33,400
	1/3 TO GEN FUND, 1/3 TO WTR FUND, 1/3 TO SEWER FUND						
101-172-708.000	UNEMPLOYMENT	206	145	144	145	145	145
101-172-709.000	EMPLR FICA CONTR	2,041	2,071	2,014	2,071	2,071	2,071
101-172-711.000	EMPLR MEDICARE CONTR	477	484	471	484	484	484
101-172-716.000	EMPLR RETIREMENT CONTR	2,476	2,510	2,452	2,510	2,510	2,510
101-172-718.000	HEALTH & DENTAL BENEFIT	3,530					
101-172-718.500	HEALTH INSURANCE		6,513	6,410	6,513	6,747	6,747
	7% INCREASE ASSUMPTION FOR 2019						
101-172-718.700	HEALTH INS-EE CONTRIBUTIONS		(421)	(141)	(421)	(188)	(188)
101-172-719.000	DENTAL INSURANCE		167	157	167	167	167

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 172 - TWP MANAGER							
	3% INCREASE ASSUMPTION FOR 2019						
101-172-719.800	VISION INSURANCE		52	52	52	114	114
	9% INCREASE ASSUMPTION FOR 2019						
101-172-719.900	VISION INS-EE CONTRIBUTIONS		(26)	(26)	(26)	(57)	(57)
101-172-724.000	WORKER'S COMP	98	108	86	108	108	108
101-172-725.000	LIFE & DISABILITY BENEFIT	108	120	93	120	134	134
101-172-752.000	OFFICE SUPPLIES	309	300	21	300	300	300
101-172-767.000	UNIFORMS		100	41	100		
101-172-801.000	PROFESSIONAL & CONTRACTUAL SERVICE		3,666		3,666		
	WAGE STUDY \$11,000 (1/3 SPLIT WITH WATER/SEWER FUNDS)						
101-172-852.000	CONTRIBUTION TO CABLE CONSORTIUM	52,944	54,000	40,304	54,000	54,000	54,000
101-172-860.000	TRANSPORTATION/MILEAGE REIMBURSEM	89	250		250	250	250
101-172-880.000	COMMUNITY PROMOTION		2,500	2,500	2,500		
	CONTRIBUTION FOR COMMUNITY BRANDING PROJECT						
101-172-900.000	PRINTING & PUBLISHING		600	217	600	600	600
	CHAMBER GUIDE AD						
101-172-910.000	PROFESSIONAL DEVELOPMENT	262	1,500	232	1,500	1,500	1,500
101-172-910.100	SEMINAR LODGING		800		800	800	800
101-172-910.200	SEMINAR MEALS		200	135	200	200	200
101-172-915.000	MEMBERSHIP & DUES	390	500	495	500	500	500
101-172-955.000	MISC.	63	100	131	100	100	100
101-172-980.000	NEW OFFICE EQUIPMENT & FURNITURE		500		500	500	500
Totals for dept 172 - TWP MANAGER		96,003	110,139	88,484	110,139	104,385	104,385
Dept 191 - ACCOUNTING/GEN ADMIN							
101-191-702.000	SALARIES & WAGES	68,195	77,459	73,035	77,459	92,232	92,232
101-191-702.500	OVERTIME	3,157	3,300	3,040	3,300	3,300	3,300
101-191-708.000	UNEMPLOYMENT	1,445	1,010	1,010	1,010	1,155	1,155
101-191-709.000	EMPLR FICA CONTR	4,217	5,168	4,509	5,168	6,210	6,210
101-191-711.000	EMPLR MEDICARE CONTR	986	1,153	1,055	1,153	1,385	1,385
101-191-716.000	EMPLR RETIREMENT CONTR	4,320	4,520	4,435	4,520	6,073	6,073
101-191-718.000	HEALTH & DENTAL BENEFIT	26,593					
101-191-718.500	HEALTH INSURANCE		26,013	26,127	26,013	37,047	37,047
	7% INCREASE ASSUMPTION FOR 2019						
101-191-718.700	HEALTH INS-EE CONTRIBUTIONS		(2,030)	(1,441)	(2,030)	(2,689)	(2,689)
101-191-719.000	DENTAL INSURANCE		1,911	1,906	1,911	2,780	2,780
	3% INCREASE ASSUMPTION FOR 2019						
101-191-719.800	VISION INSURANCE		194	194	194	595	595
	9% INCREASE ASSUMPTION FOR 2019						
101-191-719.900	VISION INS-EE CONTRIBUTIONS		(97)	(97)	(97)	(297)	(297)
101-191-724.000	WORKER'S COMP	210	247	200	247	297	297
101-191-725.000	LIFE & DISABILITY BENEFIT	362	400	398	400	708	708
101-191-752.000	OFFICE SUPPLIES	2,635	2,000	2,090	2,000	2,000	2,000
101-191-759.000	GAS/FUEL	24					
101-191-767.000	UNIFORMS	100	200	100	200	100	100
101-191-801.000	PROFESSIONAL & CONTRACTUAL SERVICE		50	50	50		
101-191-801.020	EXTERNAL AUDIT	15,900	16,500	15,600	16,500	16,500	16,500
101-191-851.000	MAIL/POSTAGE	406	6,000	2,858	6,000	6,000	6,000
101-191-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN	766	2,500	1,819	2,500	2,000	2,000
101-191-910.000	PROFESSIONAL DEVELOPMENT	931	1,200	1,084	1,200	1,200	1,200
101-191-910.100	SEMINAR LODGING	321	2,500	2,254	2,500	2,500	2,500
101-191-910.200	SEMINAR MEALS	61	400	362	400	300	300
101-191-915.000	MEMBERSHIP & DUES	170	500	692	500	500	500
101-191-955.000	MISC.	25	100		100	100	100
101-191-955.001	BANK FEES	220	240	170	240	240	240
101-191-980.000	NEW OFFICE EQUIPMENT & FURNITURE	1,958	2,000	505	2,000	2,000	2,000

Calculations as of 12/31/2018

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APPROPRIATIONS							
Dept 191 - ACCOUNTING/GEN ADMIN							
MISC OFFICE EQUIPT & NEW FURNISHINGS - NEW POSITION							
101-191-980.100	NEW COMPUTER HARDWARE & SOFTWARE	1,728					
Totals for dept 191 - ACCOUNTING/GEN ADMIN		134,730	153,438	141,955	153,438	182,236	182,236
Dept 215 - CLERK							
101-215-702.000	SALARIES & WAGES	21,190	29,030	27,506	29,030	27,014	27,014
	FOOTNOTE AMOUNTS:				7,840	5,824	5,824
	INCLUDES DEPUTY CLERK @ .20 FTE						
	FOOTNOTE AMOUNTS:				21,190	21,190	21,190
	CLERKS SALARY						
	GL # FOOTNOTE TOTAL:				29,030	27,014	27,014
101-215-707.000	PER MEETING	1,675	1,700	800	1,700	1,700	1,700
101-215-709.000	EMPLR FICA CONTR	1,418	2,343	1,755	2,343	1,780	1,780
101-215-711.000	EMPLR MEDICARE CONTR	332	548	410	548	416	416
101-215-724.000	WORKER'S COMP	36	65	51	65	58	58
101-215-752.000	OFFICE SUPPLIES	124	500	116	500	500	500
101-215-754.000	OPERATING SUPPLIES	180	500	337	500	500	500
101-215-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	283					
101-215-860.000	TRANSPORTATION/MILEAGE REIMBURSEMEN	418	500	555	500	500	500
101-215-900.000	PRINTING & PUBLISHING	1,598	1,700	1,698	1,700	1,500	1,500
101-215-910.000	PROFESSIONAL DEVELOPMENT	777	1,000		1,000	1,000	1,000
101-215-910.100	SEMINAR LODGING		750		750	750	750
101-215-910.200	SEMINAR MEALS	8	200		200	200	200
101-215-915.000	MEMBERSHIP & DUES		150		150	150	150
101-215-980.100	NEW COMPUTER HARDWARE & SOFTWARE	1,448					
Totals for dept 215 - CLERK		29,487	38,986	33,228	38,986	36,068	36,068
Dept 228 - DATA PROCESSING, INFORMATION TECHNOLOGY							
101-228-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	20,218	45,000	34,726	45,000	38,000	38,000
	FOOTNOTE AMOUNTS:				20,500	20,500	20,500
	CMS-MANAGED IT, EMAIL & PHONE SERVICE						
	FOOTNOTE AMOUNTS:				2,150	2,550	2,550
	CMS-MISC REPAIRS NOT COVERED						
	FOOTNOTE AMOUNTS:				1,000	1,000	1,000
	WEB ASCENDER HOSTING & SUPPORT						
	FOOTNOTE AMOUNTS:				800	800	800
	APEX SKETCHING SOFTWARE						
	FOOTNOTE AMOUNTS:				200	200	200
	SONIC WALL LICENSE RENEWAL						
	FOOTNOTE AMOUNTS:				250	250	250
	FIXED ASSETS SOFTWARE REINSTATEMENT						
	FOOTNOTE AMOUNTS:				7,100	7,300	7,300
	BS&A SOFTWARE SUPPORT						
	FOOTNOTE AMOUNTS:				700	700	700
	VEEAM BACKUP ANNUAL RENEWAL						
	FOOTNOTE AMOUNTS:				11,500	4,700	4,700
	MICROSOFT OFFICE 365 PRO PLUS SUBSCRIPTION						
	FOOTNOTE AMOUNTS:				800		
	MICROSOFT SERVER 2012 STANDARD LICENSE						
	GL # FOOTNOTE TOTAL:				45,000	38,000	38,000
101-228-950.000	HARDWARE REPLACEMENTS		6,000	4,705	6,000	14,500	14,500
	FOOTNOTE AMOUNTS:					9,000	9,000
	REPLACE 7 DESKTOPS DUE TO AGE AND SPECS						
	FOOTNOTE AMOUNTS:					5,500	5,500
	REPLACE 3 TABLETS DUE TO AGE AND SPECS						
	FOOTNOTE AMOUNTS:				3,000		

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APPROPRIATIONS							
Dept 228 - DATA PROCESSING, INFORMATION TECHNOLOGY							
	REPLACE 2 CASHIER PC'S-FRONT OFFICE						
	FOOTNOTE AMOUNTS:				3,000		
	REPLACE 3 LAPTOPS USED FOR ELECTIONS 6+ YRS OLD						
	GL # FOOTNOTE TOTAL:				6,000	14,500	14,500
	Totals for dept 228 - DATA PROCESSING, INFORMATION	20,218	51,000	39,431	51,000	52,500	52,500
Dept 253 - TREASURER							
101-253-702.000	SALARIES & WAGES	21,190	21,190	20,782	21,190	24,102	24,102
	FOOTNOTE AMOUNTS:				21,190	21,190	21,190
	TREASURERS SALARY						
	FOOTNOTE AMOUNTS:					2,912	2,912
	DEPUTY TREASURER						
	GL # FOOTNOTE TOTAL:				21,190	24,102	24,102
101-253-707.000	PER MEETING		500		500	500	500
101-253-709.000	EMPLR FICA CONTR	1,314	1,856	1,289	1,856	1,525	1,525
101-253-711.000	EMPLR MEDICARE CONTR	307	434	301	434	357	357
101-253-724.000	WORKER'S COMP	33	51	29	51	51	51
101-253-752.000	OFFICE SUPPLIES	241	1,500	1,452	1,500	700	700
101-253-801.000	PROFESSIONAL & CONTRACTUAL SERVICE					500	500
101-253-851.000	MAIL/POSTAGE	3,847	4,000	3,748	4,000	4,000	4,000
101-253-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN	257	250		250	250	250
101-253-910.000	PROFESSIONAL DEVELOPMENT	587	1,000		1,000	1,000	1,000
101-253-910.100	SEMINAR LODGING	689	750		750	750	750
101-253-910.200	SEMINAR MEALS	88	200		200	200	200
101-253-915.000	MEMBERSHIP & DUES	50	50		50	50	50
101-253-955.000	MISC.					200	200
101-253-980.000	NEW OFFICE EQUIPMENT & FURNITURE	369					
	Totals for dept 253 - TREASURER	28,972	31,781	27,601	31,781	34,185	34,185
Dept 257 - ASSESSOR							
101-257-702.000	SALARIES & WAGES	119,083	125,305	122,557	125,305	123,770	123,770
101-257-702.500	OVERTIME	694	900	586	900	900	900
101-257-705.000	LEAVE TIME PAYOUT		4,500		4,500		
101-257-707.000	PER DIEM	3,500	4,125	3,125	4,125	4,125	4,125
101-257-708.000	UNEMPLOYMENT	1,238	866	866	866	866	866
101-257-709.000	EMPLR FICA CONTR	7,411	8,358	7,626	8,358	7,985	7,985
101-257-711.000	EMPLR MEDICARE CONTR	1,733	1,956	1,784	1,956	1,868	1,868
101-257-716.000	EMPLR RETIREMENT CONTR	8,983	9,465	9,236	9,465	9,350	9,350
101-257-718.000	HEALTH & DENTAL BENEFIT	41,141					
101-257-718.500	HEALTH INSURANCE		39,000	38,534	39,000	40,400	40,400
	7% INCREASE ASSUMPTION FOR 2019						
101-257-718.700	HEALTH INS-EE CONTRIBUTIONS		(1,305)	(1,301)	(1,305)	(1,738)	(1,738)
101-257-719.000	DENTAL INSURANCE		1,355	1,349	1,355	1,401	1,401
	3% INCREASE ASSUMPTION FOR 2019						
101-257-719.800	VISION INSURANCE		177	131	177	383	383
	9% INCREASE ASSUMPTION FOR 2019						
101-257-719.900	VISION INS-EE CONTRIBUTIONS		(88)	(65)	(88)	(191)	(191)
101-257-724.000	WORKER'S COMP	762	816	659	816	775	775
101-257-725.000	LIFE & DISABILITY BENEFIT	438	470	491	470	553	553
101-257-754.000	OPERATING SUPPLIES	756	1,050	961	1,050	1,050	1,050
101-257-759.000	GAS/FUEL	101	200	148	200	200	200
101-257-767.000	UNIFORMS	169	200	92	200	200	200
101-257-791.000	SUBSCRIPTIONS & PUBLICATIONS		400		400	400	400
101-257-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	6,950	10,000	875	10,000	16,000	16,000
	APPRAISALS FOR MTT CASES						
101-257-850.000	COMMUNICATIONS	1,347	1,500	1,906	1,500	1,500	1,500

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 257 - ASSESSOR							
101-257-851.000	MAIL/POSTAGE	2,219	2,250	1,622	2,250	2,250	2,250
101-257-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN	643	800	399	800	1,000	1,000
101-257-900.000	PRINTING & PUBLISHING	481	800	596	800	800	800
101-257-910.000	PROFESSIONAL DEVELOPMENT	1,609	3,000	1,902	3,000	3,250	3,250
101-257-910.100	SEMINAR LODGING	1,000	1,700	1,783	1,700	1,750	1,750
101-257-910.200	SEMINAR MEALS	186	300	158	300	300	300
101-257-915.000	MEMBERSHIP & DUES	1,526	1,245	685	1,245	1,500	1,500
101-257-955.000	MISC.	824	1,000	524	1,000	1,000	1,000
101-257-980.000	NEW OFFICE EQUIPMENT & FURNITURE		600	812	600	600	600
	Totals for dept 257 - ASSESSOR	202,794	220,945	198,041	220,945	222,247	222,247
Dept 262 - ELECTIONS							
101-262-702.000	SALARIES & WAGES		150	70	150		
101-262-709.000	EMPLR FICA CONTR		10	4	10		
101-262-711.000	EMPLR MEDICARE CONTR		3	1	3		
101-262-712.000	ELECTION WORKERS		12,000	9,997	12,000	3,000	3,000
101-262-716.000	EMPLR RETIREMENT CONTR		12	5	12		
101-262-718.500	HEALTH INSURANCE		43	21	43		
101-262-719.000	HEALTH INSURANCE		1	1	1		
101-262-724.000	WORKER'S COMP		2	1	2		
101-262-754.000	OPERATING SUPPLIES		7,000	9,979	7,000	2,000	2,000
101-262-801.000	PROFESSIONAL & CONTRACTUAL SERVICE		2,000	1,179	2,000	1,000	1,000
101-262-851.000	MAIL/POSTAGE			25			
101-262-900.000	PRINTING & PUBLISHING		100	55	100		
101-262-955.000	MISC.		400	363	400	100	100
	Totals for dept 262 - ELECTIONS		21,721	21,701	21,721	6,100	6,100
Dept 265 - TWP HALL & GROUNDS							
101-265-702.000	SALARIES & WAGES	625					
101-265-708.000	UNEMPLOYMENT	44					
101-265-709.000	EMPLR FICA CONTR	39					
101-265-711.000	EMPLR MEDICARE CONTR	9					
101-265-724.000	WORKER'S COMP	17					
101-265-754.000	OPERATING SUPPLIES	3,000	5,000	4,539	5,000	4,000	4,000
101-265-776.100	HALL CLEANING	226	6,400	5,755	6,400	6,400	6,400
	FOOTNOTE AMOUNTS: ROMANOV CLEANING SERVICE				3,690	6,150	6,150
	FOOTNOTE AMOUNTS: AWOL CLEANING SERVICE				2,460		
	FOOTNOTE AMOUNTS: A LOT A CLEAN WINDOW SERVICE				250	250	250
	GL # FOOTNOTE TOTAL:				6,400	6,400	6,400
101-265-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	32,435	9,500	9,412	9,500	10,000	10,000
	FOOTNOTE AMOUNTS: CLEAN UP DAY CHARGES				4,800	5,700	5,700
	FOOTNOTE AMOUNTS: COFFEE POT RENTAL/COFFEE				700	700	700
	FOOTNOTE AMOUNTS: SHRED-IT RECYCLING				800	800	800
	FOOTNOTE AMOUNTS: FOUR SEASONS EXTERMINATING-TWP HALL				500	500	500
	FOOTNOTE AMOUNTS: WASTE MANAGEMENT-DUMPSTER SERVICE				800	800	800
	FOOTNOTE AMOUNTS: MOS-COLOR COPY OVERAGE CHARGES				700	700	700
	FOOTNOTE AMOUNTS:				600	600	600

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 265 - TWP HALL & GROUNDS							
	MID MICHIGAN SECURITY-SYSTEM MAINT						
	FOOTNOTE AMOUNTS:				400		
	MONTAGE DRAWING						
	FOOTNOTE AMOUNTS:				200	200	200
	MISC						
	GL # FOOTNOTE TOTAL:				9,500	10,000	10,000
101-265-850.000	COMMUNICATIONS	2,861	3,200	2,780	3,200	3,200	3,200
101-265-890.000	SAFETY	378	1,000	548	1,000	1,000	1,000
101-265-917.000	WATER & SEWER QTR. BILLING	592	700	444	700	700	700
101-265-920.000	ELECTRIC/NATURAL GAS	9,325	10,700	10,528	10,700	12,000	12,000
101-265-930.000	REPAIRS			295			
101-265-930.001	MAINT-EQUIPMENT	36	500		500	500	500
101-265-930.200	MAINT-GROUNDS	27	500	10	500	500	500
101-265-930.300	MAINT-BUILDINGS	1,411	2,000	1,102	2,000	2,000	2,000
101-265-935.000	PROPERTY/LIABILITY INSURANCE	10,225	10,700	10,618	10,700	10,000	10,000
101-265-940.100	POSTAGE METER LEASE	1,411	2,000	1,817	2,000	2,000	2,000
101-265-955.000	MISC.	43	250		250	250	250
101-265-980.000	NEW OFFICE EQUIPMENT & FURNITURE		16,000	5,354	16,000		
	FOOTNOTE AMOUNTS:				3,500		
	BOARD ROOM CHAIRS						
	FOOTNOTE AMOUNTS:				4,500		
	CONF ROOM TABLE AND CHAIRS						
	GL # FOOTNOTE TOTAL:				8,000		
Totals for dept 265 - TWP HALL & GROUNDS		62,704	68,450	53,202	68,450	52,550	52,550
Dept 266 - LEGAL/ATTORNEY							
101-266-826.000	LEGAL FEES	88,452	60,000	37,616	60,000	80,000	80,000
Totals for dept 266 - LEGAL/ATTORNEY		88,452	60,000	37,616	60,000	80,000	80,000
Dept 371 - BUILDING							
101-371-702.000	SALARIES & WAGES	73,443	78,579	76,854	78,579	82,508	82,508
101-371-702.500	OVERTIME	1,375	1,000	1,069	1,000	1,000	1,000
101-371-708.000	UNEMPLOYMENT	1,800	866	866	866	866	866
101-371-709.000	EMPLR FICA CONTR	4,620	4,934	4,674	4,934	5,177	5,177
101-371-711.000	EMPLR MEDICARE CONTR	1,081	1,154	1,093	1,154	1,211	1,211
101-371-716.000	EMPLR RETIREMENT CONTR	5,611	5,968	5,844	5,968	6,263	6,263
101-371-718.000	HEALTH & DENTAL BENEFIT	36,507					
101-371-718.500	HEALTH INSURANCE		39,000	38,643	39,000	40,400	40,400
	7% INCREASE ASSUMPTION FOR 2019						
101-371-718.700	HEALTH INS-EE CONTRIBUTIONS		(2,300)	(2,295)	(2,300)	(3,062)	(3,062)
101-371-719.000	DENTAL INSURANCE		3,220	3,226	3,220	3,304	3,304
	3% INCREASE ASSUMPTION FOR 2019						
101-371-719.800	VISION INSURANCE		176	175	176	682	682
	9% INCREASE ASSUMPTION FOR 2019						
101-371-719.900	VISION INS-EE CONTRIBUTIONS		(87)	(88)	(87)	(340)	(340)
101-371-724.000	WORKER'S COMP	369	385	325	385	404	404
101-371-725.000	LIFE & DISABILITY BENEFIT	510	580	522	580	640	640
101-371-752.000	OFFICE SUPPLIES	515	400	257	400	400	400
101-371-754.000	OPERATING SUPPLIES	850	500	106	500	500	500
101-371-759.000	GAS/FUEL	902	1,500	1,016	1,500	1,200	1,200
101-371-767.000	UNIFORMS	183	100	184	100	100	100
101-371-775.100	VEHICLE CLEANING		125	16	125	125	125
101-371-791.000	SUBSCRIPTIONS & PUBLICATIONS	229	500		500	500	500
101-371-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	117,419	123,300	119,840	123,300	119,300	119,300
	FOOTNOTE AMOUNTS:					113,000	113,000
	MCKENNA BLDG OFFICIAL SERVICES						

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 371 - BUILDING							
	FOOTNOTE AMOUNTS:					2,300	2,300
	BS&A BLDG DEPT SOFTWARE SUPPORT						
	FOOTNOTE AMOUNTS:					4,000	4,000
	MISC SERVICES FOR BLDG DEPT						
	GL # FOOTNOTE TOTAL:					119,300	119,300
101-371-850.000	COMMUNICATIONS	564	800	592	800	800	800
101-371-851.000	MAIL/POSTAGE	13	35	34	35	35	35
101-371-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN	150	250	76	250	250	250
101-371-880.000	COMMUNITY PROMOTION	595	600	595	600	600	600
101-371-900.000	PRINTING & PUBLISHING	1,765					
101-371-910.000	PROFESSIONAL DEVELOPMENT	690	500	420	500	500	500
101-371-910.100	SEMINAR LODGING		500	413	500	500	500
101-371-910.200	SEMINAR MEALS	160	100	194	100	200	200
101-371-915.000	MEMBERSHIP & DUES	1,072	1,100	1,108	1,100	1,100	1,100
101-371-930.000	VEHICLE REPAIRS & MAINTENANCE	390	300	61	300	300	300
101-371-955.000	MISC.	14					
101-371-980.100	NEW COMPUTER HARDWARE & SOFTWARE	1,728				2,000	2,000
Totals for dept 371 - BUILDING		252,555	264,085	255,820	264,085	267,463	267,463
Dept 441 - PUBLIC WORKS							
101-441-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	17,307	17,500	17,161	17,500	31,500	31,500
	FOOTNOTE AMOUNTS:				17,500	17,500	17,500
	ROAD COMMISSION-BRINE CONTRACT						
	FOOTNOTE AMOUNTS:				14,000	14,000	14,000
	TECHNICAL PROJECT SUPPORT						
	GL # FOOTNOTE TOTAL:				31,500	31,500	31,500
101-441-920.000	STREET LIGHTING	20,659	22,500	20,770	22,500	22,500	22,500
101-441-962.000	DRAINS AT LARGE	25,622	26,500	26,449	26,500	27,000	27,000
101-441-967.000	CONTRIBUTIONS TO ROAD COMMISSION	271,974	140,000	116,095	140,000	483,000	483,000
	FOOTNOTE AMOUNTS:				50,000		
	MERIDIAN ROAD BRIDGE						
	FOOTNOTE AMOUNTS:				48,000	48,000	48,000
	4 MILES OF GRAVEL REFRESH						
	FOOTNOTE AMOUNTS:				60,000		
	DEERFIELD RD LIMESTONE REFRESH-2 MILES						
	FOOTNOTE AMOUNTS:					268,000	268,000
	ISABELLA ROAD INTERSECTION IMPROVEMENTS						
	FOOTNOTE AMOUNTS:					167,000	167,000
	LINCOLN RD UPGRADE - BROOMFIELD TO THE BRIDGE						
	GL # FOOTNOTE TOTAL:				158,000	483,000	483,000
101-441-967.100	CONTRIBUTION TO AIRPORT IMPROVEMEN					10,000	10,000
101-441-970.100	SIDEWALKS AND NON MOTORIZED PATHS	3,455	40,000		40,000	100,000	100,000
Totals for dept 441 - PUBLIC WORKS		339,017	246,500	180,475	246,500	674,000	674,000
Dept 701 - PLANNING							
101-701-702.000	SALARIES & WAGES	53,331	87,816	57,007	87,816	120,975	120,975
101-701-707.000	PER DIEM	13,650	14,000	11,305	14,000	16,255	16,255
101-701-708.000	UNEMPLOYMENT	619	914	531	914	914	914
101-701-709.000	EMPLR FICA CONTR	4,103	6,452	4,134	6,452	8,508	8,508
101-701-711.000	EMPLR MEDICARE CONTR	960	1,509	967	1,509	1,990	1,990
101-701-716.000	EMPLR RETIREMENT CONTR	3,895	6,511	3,969	6,511	8,998	8,998
101-701-718.000	HEALTH & DENTAL BENEFIT	9,040					
101-701-718.500	HEALTH INSURANCE		29,250	19,267	29,250	40,400	40,400
	7% INCREASE ASSUMPTION FOR 2019						
101-701-718.700	HEALTH INS-EE CONTRIBUTIONS		(1,320)	(879)	(1,320)	(2,705)	(2,705)
101-701-719.000	DENTAL INSURANCE		1,320	879	1,320	2,602	2,602

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 701 - PLANNING							
101-701-719.800	3% INCREASE ASSUMPTION FOR 2019						
101-701-719.800	VISION INSURANCE		173	114	173	591	591
101-701-719.900	9% INCREASE ASSUMPTION FOR 2019						
101-701-719.900	VISION INS-EE CONTRIBUTIONS		(86)	(57)	(86)	(295)	(295)
101-701-724.000	WORKER'S COMP	372	588	319	588	792	792
101-701-725.000	LIFE & DISABILITY BENEFIT	305	640	340	640	775	775
101-701-752.000	OFFICE SUPPLIES	15	250	22	250	250	250
101-701-767.000	UNIFORMS	55	100	50	100	100	100
101-701-791.000	SUBSCRIPTIONS & PUBLICATIONS	25	100		100	100	100
101-701-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	17,239	49,500	9,309	49,500	28,000	28,000
	FOOTNOTE AMOUNTS:					5,000	5,000
	DEVELOPMENT REVIEW IMPLEMENTATION				5,000	5,000	5,000
	FOOTNOTE AMOUNTS:						
	SIDEWALK/PATHWAY PLANNING-ROWE INC.				40,000	16,000	16,000
	FOOTNOTE AMOUNTS:						
	ZONING CODE UPDATE				1,000	1,000	1,000
	FOOTNOTE AMOUNTS:						
	WEED ABATEMENTS				1,000	1,000	1,000
	FOOTNOTE AMOUNTS:						
	MUNICODE						
	GL # FOOTNOTE TOTAL:				47,000	28,000	28,000
101-701-851.000	MAIL/POSTAGE	23		13			
101-701-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN		600	303	600	600	600
101-701-900.000	PRINTING & PUBLISHING	9,446	8,000	6,048	8,000	10,000	10,000
101-701-910.000	PROFESSIONAL DEVELOPMENT	826	1,795	608	1,795	1,795	1,795
101-701-910.100	SEMINAR LODGING		400		400	400	400
101-701-910.200	SEMINAR MEALS		150		150	150	150
101-701-915.000	MEMBERSHIP & DUES	540	1,000	800	1,000	1,000	1,000
101-701-955.000	MISC.	69	250	50	250	250	250
Totals for dept 701 - PLANNING		114,513	209,912	115,099	209,912	242,445	242,445
Dept 751 - PARKS & RECREATION							
101-751-702.000	SALARIES & WAGES	19,647	32,545	18,955	32,545	27,338	27,338
101-751-702.500	OVERTIME	1,348	3,000	2,831	3,000	3,800	3,800
101-751-708.000	UNEMPLOYMENT	1,428	1,100	1,010	1,100	1,421	1,421
101-751-709.000	EMPLR FICA CONTR	1,744	3,675	1,971	3,675	3,223	3,223
101-751-711.000	EMPLR MEDICARE CONTR	408	860	461	860	754	754
101-751-712.000	TEMPORARY LABOR	7,136	12,000	10,810	12,000	20,852	20,852
101-751-716.000	EMPLR RETIREMENT CONTR	1,315	2,628	1,597	2,628	2,238	2,238
101-751-718.000	HEALTH & DENTAL BENEFIT	1,121					
101-751-718.500	HEALTH INSURANCE		12,700	10,395	12,700	20,200	20,200
101-751-718.700	7% INCREASE ASSUMPTION FOR 2019						
101-751-718.700	HEALTH INS-EE CONTRIBUTIONS		(890)	(699)	(890)	(1,531)	(1,531)
101-751-719.000	DENTAL INSURANCE		1,080	866	1,080	1,652	1,652
101-751-719.800	3% INCREASE ASSUMPTION FOR 2019						
101-751-719.800	VISION INSURANCE		156	115	156	341	341
101-751-719.900	9% INCREASE ASSUMPTION FOR 2019						
101-751-719.900	VISION INS-EE CONTRIBUTIONS		(78)	(58)	(78)	(170)	(170)
101-751-724.000	WORKER'S COMP	545	800	571	800	1,089	1,089
101-751-725.000	LIFE & DISABILITY BENEFIT	128	260	53	260	240	240
101-751-754.000	OPERATING SUPPLIES	2,917	4,000	3,595	4,000	4,000	4,000
101-751-759.000	GAS/FUEL	1,241	2,000	1,585	2,000	2,000	2,000
101-751-767.000	UNIFORMS	122	500	330	500	500	500
101-751-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	4,385	6,000	3,737	6,000	25,500	25,500
	FOOTNOTE AMOUNTS:					15,000	15,000
	PARKS PLAN UPDATE \$15,000 FROM 2018 TO 2019						

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 751 - PARKS & RECREATION							
	FOOTNOTE AMOUNTS:				6,000	6,500	6,500
	DUMPSTER						
	FOOTNOTE AMOUNTS:				4,000	4,000	4,000
	SUPPORT FOR SIDEWALK CMU/DEERFIELD-ROWE						
	GL # FOOTNOTE TOTAL:				10,000	25,500	25,500
101-751-850.000	COMMUNICATIONS	362					
101-751-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN		100		100	100	100
101-751-890.000	SAFETY	27	1,000	62	1,000	1,500	1,500
	MISC SAFETY SUPPLIES & SAFETY TRAINING						
101-751-900.000	PRINTING & PUBLISHING	532	500	127	500	500	500
101-751-910.000	PROFESSIONAL DEVELOPMENT		1,600		1,600	1,800	1,800
	FOOTNOTE AMOUNTS:					800	800
	SPRAY LICENSE						
	FOOTNOTE AMOUNTS:					1,000	1,000
	CPSI TRAINING - PLAYGROUND EQUIPMENT						
	GL # FOOTNOTE TOTAL:					1,800	1,800
101-751-917.000	WATER & SEWER QTR. BILLING	3,508	4,000	3,129	4,000	4,000	4,000
101-751-920.000	ELECTRIC/NATURAL GAS	4,401	5,200	4,319	5,200	6,250	6,250
101-751-930.000	REPAIRS					5,000	5,000
101-751-930.001	MAINT-EQUIPMENT	1,339	7,000	7,443	7,000	2,000	2,000
101-751-930.200	MAINT-GROUNDS	11,626	2,500	1,201	2,500	36,900	36,900
	FOOTNOTE AMOUNTS:					10,000	10,000
	SEALCOATING & ASPHALT REPAIR - MCDONALD PARK/3RD AND FINAL YEAR						
	FOOTNOTE AMOUNTS:					2,500	2,500
	GENERAL GROUNDS MAINTENANCE						
	FOOTNOTE AMOUNTS:					20,000	20,000
	BACKSTOP AND FENCE REPAIR - MCDONALD & JAMESON PARK						
	FOOTNOTE AMOUNTS:					4,400	4,400
	CEMENT BUNKS FOR STORING BLACK DIRT, SAND						
	GL # FOOTNOTE TOTAL:					36,900	36,900
101-751-930.250	MAINT-DOG PARK	1,800	4,000	2,735	4,000	4,000	4,000
101-751-930.300	MAINT-BUILDINGS	2,116	3,500	3,141	3,500	2,500	2,500
101-751-933.000	MAINT-VEHICLES	115	500	105	500	500	500
101-751-955.000	MISC.		200	161	200	200	200
101-751-967.000	PROJECTS	43,000	37,000	37,000	37,000		
101-751-977.000	NEW EQUIPMENT PURCHASE		6,500	4,691	6,500	11,500	11,500
	FOOTNOTE AMOUNTS:				5,000	5,000	5,000
	PICNIC TABLES BARRIER FREE						
	FOOTNOTE AMOUNTS:				1,000	1,500	1,500
	MISC NEW EQUIPMENT						
	FOOTNOTE AMOUNTS:					5,000	5,000
	4 X 4 BUGGY PURCHASE/FROM SEWER FUND - WWTP BUGGY						
	GL # FOOTNOTE TOTAL:				6,000	11,500	11,500
Totals for dept 751 - PARKS & RECREATION		112,311	155,936	122,239	155,936	190,197	190,197
Dept 901 - CAPITAL OUTLAY							
101-901-976.302	CAPITAL OUTLAY-TOWNSHIP HALL		10,000	9,026	10,000		
	FOOTNOTE AMOUNTS:				10,000		
	UPGRADES TO BOARD ROOM VIDEO AND AUDIO						
101-901-976.305	CAPITAL OUTLAY-PICNIC TABLES	4,353					
Totals for dept 901 - CAPITAL OUTLAY		4,353	10,000	9,026	10,000		
Dept 910 - DEBT SERVICE-LEASES							
101-910-991.500	LEASE PAYABLE PRINCIPAL	9,760	10,575	10,570	10,575	11,448	11,448
101-910-992.500	LEASE PAYABLE INTEREST	3,530	2,725	2,720	2,725	1,845	1,845
Totals for dept 910 - DEBT SERVICE-LEASES		13,290	13,300	13,290	13,300	13,293	13,293

BUDGET REPORT FOR CHARTER TOWNSHIP OF UNION
 Fund: 101 GENERAL FUND

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
TOTAL APPROPRIATIONS		1,562,127	1,744,038	1,410,901	1,744,038	2,245,169	2,245,169
NET OF REVENUES/APPROPRIATIONS - FUND 101		455,736	230,467	421,739	230,467	(284,369)	(284,369)
BEGINNING FUND BALANCE		3,114,488	3,570,226	3,570,226	3,570,226	3,800,693	3,800,693
ENDING FUND BALANCE		3,570,224	3,800,693	3,991,965	3,800,693	3,516,324	3,516,324

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 THRU 12/31/18 ACTIVITY	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
206-000-402.000	CURRENT REAL PROPERTY TAX	600,341	595,619	595,619	595,619	600,000	600,000
206-000-402.001	PROPERTY TAX REFUNDS-MTT	(12,693)	(10,000)	(322)	(10,000)	(10,000)	(10,000)
206-000-402.002	PILOT TAX	4,165	6,200	2,144	6,200	6,200	6,200
206-000-420.000	DELQ PERSONAL PROPERTY TAXES	2,981	1,000	415	1,000	500	500
206-000-445.000	INTEREST ON TAXES	362	350	109	350	350	350
206-000-543.000	STATE GRANT-PUBLIC SAFETY	5,441	5,500	6,076	5,500	5,500	5,500
206-000-573.000	STATE AID REVENUE-LCSA		13,863	13,863	13,863	10,000	10,000
206-000-600.200	FIRE PROTECTION - EDDA	61,665	64,000	64,013	64,000	70,000	70,000
206-000-600.300	FIRE PROTECTION - WDDA	39,506	45,600	45,642	45,600	50,000	50,000
206-000-665.000	INTEREST EARNED	12,064	18,000	19,832	18,000	7,000	7,000
206-000-673.000	GAIN/LOSS ON SALE (DISPOSAL) OF ASSE					30,000	30,000
Totals for dept 000 - NONE		713,832	740,132	747,391	740,132	769,550	769,550
TOTAL ESTIMATED REVENUES		713,832	740,132	747,391	740,132	769,550	769,550

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 THRU 12/31/18 ACTIVITY	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 336 - FIRE DEPARTMENT							
206-336-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	684,000	699,000	699,000	699,000	763,700	763,700
206-336-801.025	HYDRANT FLUSHING					45,000	45,000
206-336-934.000	FIRE HYDRANT REPAIRS					5,150	5,150
Totals for dept 336 - FIRE DEPARTMENT		684,000	699,000	699,000	699,000	813,850	813,850
Dept 901 - CAPITAL OUTLAY							
206-901-976.312	CAPITAL OUTLAY-FIRE TRUCK					478,000	478,000
	FIRE TRUCK					426,000	426,000
	EQUIPMENT ADD-ON					17,000	17,000
	3-YEAR EXTENDED WARRANTY					5,000	5,000
	7% CONTINGENCY					30,000	30,000
	GL # FOOTNOTE TOTAL:					478,000	478,000
Totals for dept 901 - CAPITAL OUTLAY						478,000	478,000
TOTAL APPROPRIATIONS		684,000	699,000	699,000	699,000	1,291,850	1,291,850
NET OF REVENUES/APPROPRIATIONS - FUND 206		29,832	41,132	48,391	41,132	(522,300)	(522,300)
	BEGINNING FUND BALANCE	1,095,750	1,125,582	1,125,582	1,125,582	1,166,714	1,166,714
	ENDING FUND BALANCE	1,125,582	1,166,714	1,173,973	1,166,714	644,414	644,414

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
245-000-665.000	INTEREST EARNED	818	2,000	2,102	2,000	1,000	1,000
245-000-672.100	REVENUE-SPEC ASSESS			6,533			
245-000-672.102	REVENUE-CORVALLIS SPEC ASSESS	8,278	7,000	4,966	7,000	7,000	7,000
245-000-672.103	REVENUE-MEADOWBROOK SPEC ASSESS	4,644	3,500	1,035	3,500	3,500	3,500
245-000-672.104	REVENUE-STONERIDGE SPEC ASSESS	4,330	3,800		3,800	3,800	3,800
245-000-672.105	REVENUE-COMMON MEADOW/STONE SPEC I	1,944	1,600	313	1,600	1,600	1,600
245-000-672.106	REVENUE-MCDONALD DRIVE SPEC ASSES	5,951	5,500	2,834	5,500	5,500	5,500
245-000-672.107	REVENUE-GREEN ACRES SPEC ASSESS	3,922	3,700	1,023	3,700	3,700	3,700
245-000-672.108	REVENUE-THE OAKS SPEC ASSESS	7,133	6,000	1,274	6,000	6,000	6,000
245-000-672.109	REVENUE-BLGRAS/ISB SIDEWALK	7,508	7,000	4,861	7,000	7,000	7,000
Totals for dept 000 - NONE		44,528	40,100	24,941	40,100	39,100	39,100
TOTAL ESTIMATED REVENUES		44,528	40,100	24,941	40,100	39,100	39,100
NET OF REVENUES/APPROPRIATIONS - FUND 245		44,528	40,100	24,941	40,100	39,100	39,100
BEGINNING FUND BALANCE		108,670	153,198	153,198	153,198	193,298	193,298
ENDING FUND BALANCE		153,198	193,298	178,139	193,298	232,398	232,398

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
248-000-402.000	CURRENT PROPERTY TAX	441,993	395,404	395,404	395,404	400,000	400,000
248-000-402.001	PROPERTY TAX REFUNDS-BOR MTT		(4,000)		(4,000)	(4,000)	(4,000)
248-000-402.100	PRIOR YEARS PROPERTY TAXES		(250)		(250)	(250)	(250)
248-000-420.000	DELQ PERSONAL PROPERTY CAPT	1,861	1,000	258	1,000	1,000	1,000
248-000-445.000	INTEREST ON TAXES	1,029	500	373	500	500	500
248-000-573.000	STATE AID REVENUE-LCSA	55,909	50,000	55,480	50,000	30,000	30,000
248-000-665.000	INTEREST EARNED	7,333	15,000	17,449	15,000	10,000	10,000
248-000-671.000	OTHER REVENUE	68	11,100	11,766	11,100	100	100
Totals for dept 000 - NONE		508,193	468,754	480,730	468,754	437,350	437,350
TOTAL ESTIMATED REVENUES		508,193	468,754	480,730	468,754	437,350	437,350

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NONE							
248-000-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	4,312	5,570	5,171	5,570	5,570	5,570
248-000-801.003	SIDEWALK SNOWPLOWING	2,075	5,500	2,350	5,500	5,500	5,500
248-000-801.004	RIGHT OF WAY LAWN CARE	10,000	15,500	11,740	15,500	13,000	13,000
248-000-801.005	IRRIGATION / LIGHTING REPAIRS	26,810	26,600	17,949	26,600	12,000	12,000
248-000-801.007	FLOWER / LANDSCAPE MAINTENANCE	16,318	18,000	18,067	18,000	18,000	18,000
248-000-801.015	STREET LIGHT BANNERS/CHRISTMAS	15,140	20,000	18,852	20,000	20,000	20,000
	FOOTNOTE AMOUNTS:				9,000	9,000	9,000
	ART REACH BANNERS INSTALLED PLUS ANY REPAIRS NEEDED						
	FOOTNOTE AMOUNTS:				11,000	11,000	11,000
	HOLIDAY LIGHTING LEASE PLUS INSTALLATION						
	GL # FOOTNOTE TOTAL:				20,000	20,000	20,000
248-000-826.000	LEGAL FEES		500		500	500	500
248-000-880.000	COMMUNITY PROMOTION	5,000	5,000	5,000	5,000	5,000	5,000
248-000-900.000	PRINTING & PUBLISHING	247	250		250	250	250
248-000-917.000	WATER TO IRRIGATION SYSTEM	12,998	12,500	14,093	12,500	12,500	12,500
248-000-920.000	ELECTRIC/NATURAL GAS	9,982	12,000	10,194	12,000	12,000	12,000
248-000-935.000	PROPERTY/LIABILITY INSURANCE	1,404	1,400	1,458	1,400	1,400	1,400
248-000-940.000	LEASE/RENT	550	700	550	700	700	700
248-000-955.000	MISC.			7			
248-000-967.000	PROJECTS		150,000	2,688	40,000	110,000	110,000
	FOOTNOTE AMOUNTS:				25,000	25,000	25,000
	PARK BENCH/TRASH RECEPTACLE REPLACEMENTS						
	FOOTNOTE AMOUNTS:					50,000	50,000
	MISC PROJECTS						
	FOOTNOTE AMOUNTS:				15,000	35,000	35,000
	JAMESON PARK UPGRADES						
	GL # FOOTNOTE TOTAL:				40,000	110,000	110,000
Totals for dept 000 - NONE		104,836	273,520	108,119	163,520	216,420	216,420
Dept 336 - FIRE DEPARTMENT							
248-336-830.000	PUBLIC SAFETY - FIRE PROTECTION	61,665	64,000	64,013	64,000	64,000	64,000
Totals for dept 336 - FIRE DEPARTMENT		61,665	64,000	64,013	64,000	64,000	64,000
Dept 728 - ECONOMIC DEVELOPMENT							
248-728-967.200	WATER SYSTEM PROJECTS		135,000	30,754	135,000		
	FOOTNOTE AMOUNTS:				135,000		
	WATER MAIN LOOP PROJECT-PICKARD TO SUMMERTON-50/50 EDDA/WATER FUND						
248-728-967.300	SEWER SYSTEM PROJECTS		215,000	12,087	54,000	160,260	160,260
	FOOTNOTE AMOUNTS:				54,000	160,260	160,260
	PUMP STATION #1 UPGRADE & REHAB (LOCATED ON ENTERPRISE DRIVE)-PROJ APPROVED IN '18 TOLAING \$215K						
248-728-967.400	STREET/ROAD PROJECTS		160,000	107,043	160,000		
	FOOTNOTE AMOUNTS:				6,300		
	AIRPORT RD (PACKARD)-GRAVEL REFURBISH						
	ISABELLA ROAD (BROADWAY TO PICKARD)						
	FOOTNOTE AMOUNTS:				55,700		
	CROSS LANES (WEST OF ISABELLA TO CITY LIMIT)						
	FOOTNOTE AMOUNTS:				4,600		
	AIRWAY DRIVE (SOUTH OF AIRPORT RD)-GRAVEL REFURBISH						
	FOOTNOTE AMOUNTS:				30,100		
	CARTER STREET (SOUTH OF M-20) OVERLAY						
	FOOTNOTE AMOUNTS:				63,300		
	BETTY LANE/YATS DRIVE (SOUTH OF M-20) MILL & OVERLAY						
	GL # FOOTNOTE TOTAL:				160,000		
Totals for dept 728 - ECONOMIC DEVELOPMENT			510,000	149,884	349,000	160,260	160,260
TOTAL APPROPRIATIONS		166,501	847,520	322,016	576,520	440,680	440,680

BUDGET REPORT FOR CHARTER TOWNSHIP OF UNION
 Fund: 248 EDDA OPERATING

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 248		341,692	(378,766)	158,714	(107,766)	(3,330)	(3,330)
BEGINNING FUND BALANCE		760,825	1,102,517	1,102,517	1,102,517	994,751	994,751
ENDING FUND BALANCE		1,102,517	723,751	1,261,231	994,751	991,421	991,421

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 THRU 12/31/18 ACTIVITY	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
250-000-402.000	CURRENT PROPERTY TAX	494,599	601,300	601,336	601,300	304,000	304,000
	FOOTNOTE AMOUNTS:				601,300	304,000	304,000
	NO CAPTURE FROM LIBRARY/SCHOOLS IN 2019						
250-000-402.001	PROPERTY TAX REFUNDS-BOR MTT		(4,000)	(139)	(4,000)	(4,000)	(4,000)
250-000-420.000	DELQ PERSONAL PROPERTY CAPT	279	200		200	200	200
250-000-445.000	INTEREST ON TAXES	220	250	86	250	250	250
250-000-665.000	INTEREST EARNED	1,582	4,000	7,701	4,000	7,000	7,000
	Totals for dept 000 - NONE	496,680	601,750	608,984	601,750	307,450	307,450
TOTAL ESTIMATED REVENUES		496,680	601,750	608,984	601,750	307,450	307,450

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NONE							
250-000-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	400	870	300	870	870	870
	FOOTNOTE AMOUNTS:				370	370	370
	MAC TV CONTRACT-MONTHLY MEETING VIDEOS						
	FOOTNOTE AMOUNTS:				500	500	500
	AUDIT RESULTS PRESENTATION						
	GL # FOOTNOTE TOTAL:				870	870	870
250-000-967.400	STREET/ROAD PROJECTS	300,000	330,000			500,000	500,000
	FOOTNOTE AMOUNTS:					330,000	330,000
	LINCOLN RD-SOUTH OF BRIDGE-WORK IN 2019 PER ICRC						
	FOOTNOTE AMOUNTS:					170,000	170,000
	LINCOLN RD OVERLAY-M20 NORTH						
	GL # FOOTNOTE TOTAL:					500,000	500,000
	Totals for dept 000 - NONE	300,400	330,870	300	870	500,870	500,870
Dept 336 - FIRE DEPARTMENT							
250-336-830.000	PUBLIC SAFETY - FIRE PROTECTION	39,506	45,600	45,642	45,600	45,600	45,600
	Totals for dept 336 - FIRE DEPARTMENT	39,506	45,600	45,642	45,600	45,600	45,600
Dept 728 - ECONOMIC DEVELOPMENT							
250-728-967.300	SEWER SYSTEM PROJECTS		200,000	24,445	200,000		
	FOOTNOTE AMOUNTS:				200,000		
	PUMP STATION #14 (LOCATED ON MAY ST) UPGRADE AND REHAB						
250-728-967.500	SIDEWALK/PATHWAY PROJECTS		70,000			70,000	70,000
	FOOTNOTE AMOUNTS:					20,000	20,000
	LINCOLN RD LUX TO TOWNSHIP HALL						
	FOOTNOTE AMOUNTS:					50,000	50,000
	MISC SIDEWALK AND PATHWAY						
	GL # FOOTNOTE TOTAL:					70,000	70,000
	Totals for dept 728 - ECONOMIC DEVELOPMENT		270,000	24,445	200,000	70,000	70,000
Dept 996 - TRANSFER OUT							
250-996-999.396	TRANSFER OUT TO WDDA G/O DEBT SERV	260,000	272,650	272,663	272,650		
	Totals for dept 996 - TRANSFER OUT	260,000	272,650	272,663	272,650		
TOTAL APPROPRIATIONS		599,906	919,120	343,050	519,120	616,470	616,470
NET OF REVENUES/APPROPRIATIONS - FUND 250		(103,226)	(317,370)	265,934	82,630	(309,020)	(309,020)
	BEGINNING FUND BALANCE	847,596	744,368	744,368	744,368	826,998	826,998
	ENDING FUND BALANCE	744,370	426,998	1,010,302	826,998	517,978	517,978

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
288-000-582.000	CONTRIBUTION FROM TRIBE		180,000	256,974	257,000		
288-000-665.000	INTEREST EARNED	202	1,800	1,853	1,800	1,800	1,800
	Totals for dept 000 - NONE	202	181,800	258,827	258,800	1,800	1,800
TOTAL ESTIMATED REVENUES		202	181,800	258,827	258,800	1,800	1,800

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 728 - ECONOMIC DEVELOPMENT							
288-728-965.000	CONTRIBUTION TO OTHER UNITS OF GOV			38,487	38,487		
288-728-967.400	STREET/ROAD PROJECTS		180,000			180,000	180,000
	ISABELLA RD INTERSECTION PROJECT CONTRIBUTIOIN TO ROAD COMMISSION EXPECTED OUTLAY IN 2019					180,000	180,000
FOOTNOTE AMOUNTS:							
288-728-967.600	PARKS PROJECTS						38,470
	2019 LL TOURNAMENT FIELD IMPROVEMENTS						38,470
Totals for dept 728 - ECONOMIC DEVELOPMENT			180,000	38,487	38,487	180,000	218,470
TOTAL APPROPRIATIONS			180,000	38,487	38,487	180,000	218,470
NET OF REVENUES/APPROPRIATIONS - FUND 288		202	1,800	220,340	220,313	(178,200)	(216,670)
	BEGINNING FUND BALANCE	29,705	29,907	29,907	29,907	250,220	250,220
	ENDING FUND BALANCE	29,907	31,707	250,247	250,220	72,020	33,550

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
396-000-665.000	INTEREST EARNED	32	30	7	30		
Totals for dept 000 - NONE		32	30	7	30		
Dept 961 - TRANSFER IN							
396-961-699.250	TRANSFER IN FROM WDDA	260,000	272,642	272,663	272,642		
Totals for dept 961 - TRANSFER IN		260,000	272,642	272,663	272,642		
TOTAL ESTIMATED REVENUES		260,032	272,672	272,670	272,672		

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 906 - DEBT SERVICE							
396-906-991.000	BOND - PRINCIPAL	32,526	31,130	31,130	31,130		
396-906-996.000	BOND - INTEREST	232,474	243,870	243,870	243,870		
396-906-996.001	BOND - PAYING AGENT FEES	800	800	800	800		
Totals for dept 906 - DEBT SERVICE		265,800	275,800	275,800	275,800		
TOTAL APPROPRIATIONS		265,800	275,800	275,800	275,800		
NET OF REVENUES/APPROPRIATIONS - FUND 396		(5,768)	(3,128)	(3,130)	(3,128)		
BEGINNING FUND BALANCE		8,898	3,130	3,130	3,130	2	2
ENDING FUND BALANCE		3,130	2		2	2	2

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
590-000-456.000	CONNECTION FEE	149,448	100,000	86,974	100,000	100,000	100,000
590-000-539.000	STATE GRANTS	2,436					
590-000-627.000	SERVICE	1,270,280	1,296,000	1,289,237	1,296,000	1,316,667	1,316,667
	6275.822 REU X 52.45						
590-000-627.100	DELINQUENT SEWER	(435)	(1,500)		(1,500)	(1,500)	(1,500)
590-000-628.000	INSPECTION FEE	5,000	1,000	1,800	1,000	500	500
590-000-655.000	FINES & FORFEITURES	22,993	30,000	27,993	30,000	20,500	20,500
590-000-665.000	INTEREST EARNED	34,004	50,000	49,560	50,000	30,000	30,000
590-000-665.100	INTEREST EARNED-SPEC ASSESS	4,646	5,600	2,678	5,600	5,600	5,600
590-000-670.000	DEBT RETIREMENT	1,085,064	1,074,000	1,098,995	1,074,000	1,091,503	1,091,503
	6280.229 REU X 43.45						
590-000-670.100	DEBT SERVICE (SEWER 1) CITY ANNEX	1,050	1,000	600	1,000	300	300
590-000-671.000	OTHER REVENUE	6,782	1,000	5,723	1,000	500	500
590-000-672.500	REVENUE-SPECIAL ASSESS		23,000	8,057	23,000	23,000	23,000
590-000-673.000	GAIN/LOSS ON SALE (DISPOSAL) OF ASSE		4,500	4,500	4,500	5,500	5,500
	FOOTNOTE AMOUNTS:					500	500
	MISC						
	FOOTNOTE AMOUNTS:					5,000	5,000
	SALE OF 4X4 BUGGY TO GEN FUND PARKS						
	GL # FOOTNOTE TOTAL:					5,500	5,500
Totals for dept 000 - NONE		2,581,268	2,584,600	2,576,117	2,584,600	2,592,570	2,592,570
TOTAL ESTIMATED REVENUES		2,581,268	2,584,600	2,576,117	2,584,600	2,592,570	2,592,570

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 536 - WATER/SEWER SYSTEMS							
590-536-702.000	SALARIES & WAGES	213,528	233,262	215,028	233,262	256,918	256,918
590-536-702.500	OVERTIME	3,016	4,950	4,871	4,950	4,950	4,950
590-536-708.000	UNEMPLOYMENT	2,509	2,510	2,245	2,510	2,727	2,727
590-536-709.000	EMPLR FICA CONTR	13,533	15,252	13,809	15,252	16,591	16,591
590-536-711.000	EMPLR MEDICARE CONTR	3,165	3,567	3,230	3,567	3,880	3,880
590-536-712.000	TEMPORARY LABOR	3,667	7,000	6,700	7,000	11,440	11,440
590-536-716.000	EMPLR RETIREMENT CONTR	15,123	16,297	15,425	16,297	18,270	18,270
590-536-718.000	HEALTH & DENTAL BENEFIT	70,940					
590-536-718.500	HEALTH INSURANCE		58,376	61,956	58,376	71,314	71,314
	7% INCREASE ASSUMPTION FOR 2019						
590-536-718.700	HEALTH INS-EE CONTRIBUTIONS		(3,492)	(2,897)	(3,492)	(4,488)	(4,488)
590-536-719.000	DENTAL INSURANCE		4,356	3,522	4,356	4,262	4,262
	3% INCREASE ASSUMPTION FOR 2019						
590-536-719.800	VISION INSURANCE		314	269	314	763	763
590-536-719.900	VISION INS-EE CONTRIBUTIONS		(157)	(135)	(157)	(381)	(381)
590-536-724.000	WORKER'S COMP	1,903	2,093	1,653	2,093	2,274	2,274
590-536-725.000	LIFE & DISABILITY BENEFIT	1,008	1,303	1,046	1,303	1,777	1,777
590-536-726.000	COMPENSATED ABSENCES	(2,966)					
590-536-752.000	OFFICE SUPPLIES	1,129	1,000	820	1,000	4,000	4,000
	FOOTNOTE AMOUNTS:					1,500	1,500
	ISABELLA WELL SITE REMODEL						
	FOOTNOTE AMOUNTS:					2,500	2,500
	INTERACTIVE WHITE BOARD (ISABELLA OFFICE 1/2 WATER & 1/2 SEWER)						
	GL # FOOTNOTE TOTAL:					4,000	4,000
590-536-754.000	OPERATING SUPPLIES	3,567	5,000	4,498	5,000	10,000	10,000
590-536-759.000	GAS/FUEL	7,732	10,000	8,639	10,000	10,000	10,000
590-536-767.000	UNIFORMS	3,744	2,000	818	2,000	3,000	3,000
590-536-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	13,594	52,466	46,229	52,466	23,500	23,500
	FOOTNOTE AMOUNTS:					750	750
	DUMPSTER						
	FOOTNOTE AMOUNTS:					11,850	11,850
	MANAGED IT SERVICE						
	FOOTNOTE AMOUNTS:					900	900
	MISDIG MARKING FOR FIBER						
	FOOTNOTE AMOUNTS:					10,000	10,000
	INTERGRATION OF SCADA SYSTEM WITH PUMP RUN TIMES, CHEMICAL FEEDS, ETC						
	GL # FOOTNOTE TOTAL:					23,500	23,500
590-536-826.000	LEGAL FEES	1,877	18,500	20,997	18,500	10,000	10,000
	LUX VS. UNION TOWNSHIP						
590-536-850.000	COMMUNICATIONS	1,534	3,000	2,036	3,000	3,500	3,500
	FOOTNOTE AMOUNTS:					600	600
	ANSWERING SERVICE						
	FOOTNOTE AMOUNTS:					2,900	2,900
	CMS & VERIZON						
	GL # FOOTNOTE TOTAL:					3,500	3,500
590-536-851.000	MAIL/POSTAGE	2,833	3,000	2,350	3,000	4,000	4,000
	FOOTNOTE AMOUNTS:					1,440	1,440
	QUARTERLY BILLING						
	FOOTNOTE AMOUNTS:					2,560	2,560
	MISC POSTAGE						
	GL # FOOTNOTE TOTAL:					4,000	4,000
590-536-860.000	TRANSPORTATION/MILEAGE REIMBURSEMEN	224	750	482	750	750	750
590-536-890.000	SAFETY	1,218	10,000	7,858	10,000	6,000	6,000
	SAFETY TRAINING & GENERAL SAFETY SUPPLIES						
590-536-900.000	PRINTING & PUBLISHING	811	500	360	500	750	750
590-536-910.000	PROFESSIONAL DEVELOPMENT	488	3,000	870	3,000	5,000	5,000

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 536 - WATER/SEWER SYSTEMS							
	NEW EMPLOYEE TRAINING, BSA TRAINING						
590-536-910.100	SEMINAR LODGING	156	750	97	750	1,000	1,000
590-536-910.200	SEMINAR MEALS		250		250	500	500
590-536-915.000	MEMBERSHIP & DUES	438	1,000	538	1,000	1,200	1,200
590-536-920.000	ELECTRIC/NATURAL GAS	64,420	69,000	67,045	69,000	77,500	77,500
590-536-930.000	REPAIRS	10,449	175,000	119,845	175,000	175,000	175,000
	FOOTNOTE AMOUNTS:					100,000	100,000
	SANITARY SEWER CLEANING AND TELEVISIONING					75,000	75,000
	FOOTNOTE AMOUNTS:						
	MANHOLE/MAINLINE REPAIRS						
	GL # FOOTNOTE TOTAL:					175,000	175,000
590-536-930.001	MAINT-EQUIPMENT	4,264	27,000	1,103	27,000	27,000	27,000
590-536-930.200	MAINT-GROUNDS	475	2,000	729	2,000	5,750	5,750
	FOOTNOTE AMOUNTS:					3,750	3,750
	CONCRETE BUNKERS FOR STOCK OF BLACK DIRT/GRAVEL/SAND AT SHOP					2,000	2,000
	FOOTNOTE AMOUNTS:						
	MISC GROUNDS MAINT						
	GL # FOOTNOTE TOTAL:					5,750	5,750
590-536-930.300	MAINT-BUILDINGS	1,023	5,000	624	5,000	5,000	5,000
590-536-933.000	MAINT-VEHICLES	1,220	6,750	1,133	6,750	6,000	6,000
590-536-933.500	MAINT-LIFT STATIONS	16,025	164,000	73,874	164,000	310,000	310,000
	FOOTNOTE AMOUNTS:					240,000	240,000
	GENERAL LIFT STATION MAINTENANCE						
	FOOTNOTE AMOUNTS:					70,000	70,000
	BYPASS MANHOLE LIFT STATION #7						
	GL # FOOTNOTE TOTAL:					310,000	310,000
590-536-934.300	OPTO 22 MAINTENANCE	6,825	15,000	7,095	15,000	15,000	15,000
	FOOTNOTE AMOUNTS:					10,000	10,000
	REPLACE OLD SCADA EQUIPMENT LIFT STATIONS #11 & #19						
	FOOTNOTE AMOUNTS:					5,000	5,000
	GENERAL SCADA MAINTENANCE						
	GL # FOOTNOTE TOTAL:					15,000	15,000
590-536-934.500	MAINT. AGREEMENT ON EQUIPMENT		5,000	2,890	5,000	5,500	5,500
	FOOTNOTE AMOUNTS:					3,500	3,500
	GENERATOR MAINTENANCE						
	FOOTNOTE AMOUNTS:					2,000	2,000
	GENERAL MAINT AGREEMENT						
	GL # FOOTNOTE TOTAL:					5,500	5,500
590-536-935.000	PROPERTY/LIABILITY INSURANCE	16,868	18,200	18,182	18,200	16,600	16,600
590-536-955.000	MISC.	5	1,000	21	1,000		
590-536-972.013	HOOKUP LABOR & MATERIAL	361	10,000		10,000	10,000	10,000
590-536-973.000	CAPITAL PROJECTS-SEWER SYSTEM		293,000	12,822	293,000	215,000	215,000
	FOOTNOTE AMOUNTS:				77,500		
	PUMP STATION #14 COST SHARE WITH WDDA						
	FOOTNOTE AMOUNTS:					215,000	215,000
	PUMP STATION #1 COST SHARE WITH EDDA						
	GL # FOOTNOTE TOTAL:				77,500	215,000	215,000
590-536-975.000	BUILDINGS, BUILDING ADDITIONS & IM		92,000	19,311	92,000		
590-536-977.000	NEW EQUIPMENT PURCHASE	932	26,500	1,417	26,500	19,750	19,750
	FOOTNOTE AMOUNTS:					3,500	3,500
	YEARLY MISC EQUIPMENT FOR DEPT SUCH AS SMALL HAND TOOLS AND SHOP EQUIPMENT						
	FOOTNOTE AMOUNTS:					10,000	10,000
	UTILITY TRACTOR 1/2 WATER & 1/2 SEWER/TRADE OF 1999 JOHN DEER TRACTOR (TRACTOR STARTING TO HAVE ISSUES WITH HYDRAULICS)						
	FOOTNOTE AMOUNTS:					4,250	4,250
	GROUND RADAR LOCATING EQUIPMENT 1/2 WATER & 1/2 SEWER (OLD UNIT NEEDS TO BE REPLACED - USED FOR LOCATING UNDERGROUND WATER AND SEWER LINES)						

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 536 - WATER/SEWER SYSTEMS							
	SECURITY					2,000	2,000
	FOOTNOTE AMOUNTS:						
	GL # FOOTNOTE TOTAL:					19,750	19,750
590-536-980.000	NEW OFFICE EQUIPMENT & FURNITURE		500	345	500	2,000	2,000
	ISABELLA WELL SITE						
590-536-980.100	NEW COMPUTER HARDWARE & SOFTWARE	2,954	11,000	5,305	11,000	13,645	13,645
	FOOTNOTE AMOUNTS:					900	900
	ACCESS POINT PROJECT - RECOMMENDED BY CMS - 1/3 SEWER & 1/ WWTP & 1/3 WATER					1,045	1,045
	FOOTNOTE AMOUNTS:						
	MICROSOFT OFFICE PROJECT - 365 PRO - RECOMMENDED BY CMS					2,100	2,100
	FOOTNOTE AMOUNTS:						
	COMPUTER REPLACEMENTS (C3775WS108, C3775LT304, C3775WS301)					1,750	1,750
	FOOTNOTE AMOUNTS:						
	LARGE SCALE SCANNER REPLACEMENT					4,000	4,000
	FOOTNOTE AMOUNTS:						
	COMPUTER SOFTWARE UPDATES/MAINT - SPLIT 3 WAYS WATER, SEWER, WWTP					2,500	2,500
	FOOTNOTE AMOUNTS:						
	MISC COMP SOFTWARE AND HARDWARE					1,350	1,350
	FOOTNOTE AMOUNTS:						
	MAPINFO UPDATE						
	GL # FOOTNOTE TOTAL:					13,645	13,645
590-536-980.400	SECURITY		2,000		2,000		
590-536-981.000	NEW VEHICLE PURCHASE			25,183			
Totals for dept 536 - WATER/SEWER SYSTEMS		490,592	1,379,797	780,238	1,379,797	1,377,242	1,377,242
Dept 540 - WWTP							
590-540-702.000	SALARIES & WAGES	212,675	224,116	217,658	224,116	277,651	277,651
590-540-702.500	OVERTIME	12,429	10,200	10,040	10,200	11,200	11,200
590-540-705.000	LEAVE TIME PAYOUT	1,840					
590-540-708.000	UNEMPLOYMENT	2,818	2,052	1,710	2,052	2,132	2,132
590-540-709.000	EMPLR FICA CONTR	14,170	14,586	13,952	14,586	18,063	18,063
590-540-711.000	EMPLR MEDICARE CONTR	3,314	3,411	3,263	3,411	4,224	4,224
590-540-712.000	TEMPORARY LABOR	2,391	2,000	1,740	2,000	8,320	8,320
590-540-716.000	EMPLR RETIREMENT CONTR	17,039	17,574	17,076	17,574	21,664	21,664
590-540-718.000	HEALTH & DENTAL BENEFIT	68,835					
590-540-718.500	HEALTH INSURANCE		78,000	72,341	78,000	101,000	101,000
	7% INCREASE ASSUMPTION FOR 2019						
590-540-718.700	HEALTH INS-EE CONTRIBUTIONS		(4,056)	(3,846)	(4,056)	(6,944)	(6,944)
590-540-719.000	DENTAL INSURANCE		4,980	4,600	4,980	6,758	6,758
	3% INCREASE ASSUMPTION						
590-540-719.800	VISION INSURANCE		386	412	386	1,180	1,180
590-540-719.900	VISION INS-EE CONTRIBUTIONS		(194)	(206)	(194)	(590)	(590)
590-540-724.000	WORKER'S COMP	3,314	3,362	2,788	3,362	4,172	4,172
590-540-725.000	LIFE & DISABILITY BENEFIT	1,124	1,298	1,242	1,298	1,431	1,431
590-540-743.000	CHEMICALS	31,028	40,000	39,768	40,000	45,000	45,000
590-540-744.000	LAB EQUIPMENT & SUPPLIES	20,400	25,000	17,943	25,000	25,000	25,000
590-540-752.000	OFFICE SUPPLIES	336	500	450	500	500	500
590-540-754.000	OPERATING SUPPLIES	8,081	10,000	9,485	10,000	11,500	11,500
	FOOTNOTE AMOUNTS:					10,000	10,000
	MISC OPERATING SUPPLIES						
	FOOTNOTE AMOUNTS:					1,500	1,500
	CLEANING SUPPLIES AND LUBRICANTS MOVED TO THIS LINE						
	GL # FOOTNOTE TOTAL:					11,500	11,500
590-540-759.000	GAS/FUEL	2,578	5,000	2,523	5,000	3,000	3,000
590-540-767.000	UNIFORMS	3,100	2,000	1,579	2,000	2,000	2,000
590-540-774.100	BIOXIDE	49,040	50,500	50,253	50,500	60,000	60,000

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 540 - WWTP							
	FOOTNOTE AMOUNTS:					60,000	60,000
	BIOXIDE USE INCREASING/COST INCREASING						
590-540-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	13,987	40,000	35,312	40,000	36,250	36,250
	FOOTNOTE AMOUNTS:					11,850	11,850
	MANAGED IT SERVICES						
	FIBER MARKING					900	900
	FOOTNOTE AMOUNTS:					12,000	12,000
	DUMPSTER						
	FOOTNOTE AMOUNTS:					1,500	1,500
	MISC PROFESSIONAL SERVICES						
	FOOTNOTE AMOUNTS:					10,000	10,000
	INTEGRATION OF SCADA SYSTEM WITH PUMP RUN TIMES, FLOWS, CHEMICALS, ETC						
	GL # FOOTNOTE TOTAL:					36,250	36,250
590-540-801.200	CONT. SERV. - BIOSOLIDS LAND APPL. UNDER CONTRACT UNTIL 2021	23,650	32,000	21,427	32,000	32,000	32,000
590-540-801.300	CONT. SERV. - LAB ANALYSIS	1,200	7,200	5,962	7,200	5,500	5,500
	LAB ANALYSIS COST INCREASING						
590-540-850.000	COMMUNICATIONS	2,745	3,500	3,518	3,500	3,500	3,500
	VERIZON & CMS						
590-540-851.000	MAIL/POSTAGE	79	200	108	200	750	750
590-540-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN	118	200		200	500	500
590-540-890.000	SAFETY	3,190	4,500	4,325	4,500	7,500	7,500
	FOOTNOTE AMOUNTS:					4,000	4,000
	SAFETY TRAINING AND SUPPLIES						
	FOOTNOTE AMOUNTS:					3,500	3,500
	PURCHASE GAS MONITOR						
	GL # FOOTNOTE TOTAL:					7,500	7,500
590-540-900.000	PRINTING & PUBLISHING	636	1,500	1,056	1,500	500	500
590-540-910.000	PROFESSIONAL DEVELOPMENT	497	3,000	1,880	3,000	4,000	4,000
	TWO NEW EMPLOYEES WORKING TOWARDS LICENSING						
590-540-910.100	SEMINAR LODGING		750		750	750	750
590-540-910.200	SEMINAR MEALS		250		250	250	250
590-540-915.000	MEMBERSHIP & DUES	220	500	228	500	500	500
590-540-917.000	PROPANE	1,625	6,000	3,056	6,000	12,000	12,000
	FOOTNOTE AMOUNTS:					12,000	12,000
	WATER AND SEWER QTR BILLING - DESCRIPTION WILL BE CHANGED BY FINANCE DEPARTMENT						
590-540-920.000	ELECTRIC/NATURAL GAS	150,276	150,000	144,781	150,000	176,000	176,000
	FOOTNOTE AMOUNTS:					6,000	6,000
	HEAT - CURRENTLY HAVE NO HEAT OR PROPANE LINE UNTIL ADDED BY FINANCE DEPARTMENT						
	FOOTNOTE AMOUNTS:					170,000	170,000
	ELECTRIC						
	GL # FOOTNOTE TOTAL:					176,000	176,000
590-540-920.200	WATER & SEWER QTR. BILLING	13,460	11,000	7,716	11,000		
	REMOVING AMOUNT FROM THIS LINE SEE LINE 590-540-917.000						
590-540-930.001	MAINT-EQUIPMENT	14,575	11,000	1,983	11,000	11,500	11,500
	CHEMICAL FEED EQUIPMENT MAINT MOVED TO THIS LINE						
590-540-930.200	MAINT-GROUNDS	5,930	2,600	2,591	2,600	2,500	2,500
590-540-930.300	MAINT-BUILDINGS	4,420	5,000	3,816	5,000	5,000	5,000
590-540-931.150	CHEMICAL FEED EQUIPMENT	373	500		500		
590-540-933.000	MAINT-VEHICLES	1,854	2,500	544	2,500	2,500	2,500
590-540-934.300	OPTO 22 MAINTENANCE	5,471	10,000	3,925	10,000	6,000	6,000
	MAINTENANCE ON EXISTING OPTO 22 EQUIPMENT						
590-540-934.981	SAMPLING EQUIPMENT MAINT.	670	4,000	435	4,000	4,000	4,000
590-540-934.982	PRELIMINARY TREAT EQUIPM. MAINT.	13,346	21,000	18,580	21,000	15,000	15,000
590-540-934.983	SECONDARY TREAT EQUIP. MAINT.	7,830	30,000	16,741	30,000	25,000	25,000

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 540 - WWTP							
590-540-934.984	SOLIDS EQUIPMENT MAINT.	10,146	20,000	15,963	20,000	15,000	15,000
590-540-934.985	DISINFECTION EQUIPMENT MAINT.	1,357	6,000	5,497	6,000	6,000	6,000
590-540-934.986	INSTRUMENTATION EQUIPMENT MAINT.	4,100	5,000	1,901	5,000	6,000	6,000
590-540-934.987	TERTIARY FILTER MAINT.	13,421	15,000	14,532	15,000	38,000	38,000
	FOOTNOTE AMOUNTS:					15,000	15,000
	MISC TERTIARY EQUIPMENT MAINT						
	FOOTNOTE AMOUNTS:					23,000	23,000
	PANEL CHANGE/OPTO CONTROLS ADDED						
	GL # FOOTNOTE TOTAL:					38,000	38,000
590-540-935.000	PROPERTY/LIABILITY INSURANCE	13,080	15,000	13,583	15,000	17,500	17,500
590-540-949.000	IPP	174	500		500	500	500
590-540-958.100	PERMITS & FEES	6,653	10,000	8,371	10,000	13,000	13,000
590-540-977.000	NEW EQUIPMENT PURCHASE	932	33,000	4,374	33,000	222,000	222,000
	FOOTNOTE AMOUNTS:					14,000	14,000
	MISC EQUIPMENT PURCHASE						
	FOOTNOTE AMOUNTS:					183,000	183,000
	SCREW PUMP NUMBER 3 INSTALLATION - SCREW PUMPS, EQUIPMENT INSTALLATION, AND ENGINEERING						
	FOOTNOTE AMOUNTS:					25,000	25,000
	4 X 4 BUGGY REPLACEMENT/EXISTING BUGGY SEND TO PARKS FOR TRADE IN VALUE OF 5000 (NET AMOUNT 20,000)						
	GL # FOOTNOTE TOTAL:					222,000	222,000
590-540-980.000	NEW OFFICE EQUIPMENT & FURNITURE		750	424	750	750	750
590-540-980.100	NEW COMPUTER HARDWARE & SOFTWARE	3,118	8,500	3,259	8,500	11,445	11,445
	FOOTNOTE AMOUNTS:					4,000	4,000
	COMPUTER PROGRAM SUPPORT/UPDATES - 1/3 WATER, 1/3 SEWER, 1/3 WWTP						
	FOOTNOTE AMOUNTS:					3,000	3,000
	EQUIPMENT REPLACEMENT AT WWTP (COMPUTER NUMBERS: C3775WS202 & C3775S201)						
	FOOTNOTE AMOUNTS:					2,500	2,500
	MISC COMPUTER HARDWARE AND SOFTWARE						
	FOOTNOTE AMOUNTS:					1,045	1,045
	MICROSOFT OFFICE PROJECT - 365 PRO - RECOMMENDED BY CMS						
	FOOTNOTE AMOUNTS:					900	900
	ACCESS POINT PROJECT - RECOMMENDED BY CMS - 1/3 WATER, 1/3 SEWER, 1/3 WWTP						
	GL # FOOTNOTE TOTAL:					11,445	11,445
Totals for dept 540 - WWTP		773,645	951,665	810,659	951,665	1,278,956	1,278,956
Dept 906 - DEBT SERVICE							
590-906-990.000	BOND ISSUE COST AMORTIZATION	43,706	39,850	39,848	39,850	39,850	39,850
590-906-995.000	BOND INTEREST-2009 WWTP & 2004 SEW	73,931	55,250	55,071	55,250	45,475	45,475
590-906-996.001	BOND - PAYING AGENT FEES	750	800	750	800	800	800
590-906-996.003	BOND INTEREST-RURAL DEVELOPMENT	155,681	154,550	153,105	154,550	151,890	151,890
Totals for dept 906 - DEBT SERVICE		274,068	250,450	248,774	250,450	238,015	238,015
Dept 910 - DEBT SERVICE-LEASES							
590-910-992.500	LEASE PAYABLE INTEREST	560	600	431	600	400	400
Totals for dept 910 - DEBT SERVICE-LEASES		560	600	431	600	400	400
Dept 960 - DEPRECIATION EXPENSE							
590-960-969.000	DEPRECIATION EXPENSE	649,329	700,000		700,000	700,000	700,000
Totals for dept 960 - DEPRECIATION EXPENSE		649,329	700,000		700,000	700,000	700,000
TOTAL APPROPRIATIONS		2,188,194	3,282,512	1,840,102	3,282,512	3,594,613	3,594,613
NET OF REVENUES/APPROPRIATIONS - FUND 590		393,074	(697,912)	736,015	(697,912)	(1,002,043)	(1,002,043)
	BEGINNING FUND BALANCE	13,038,198	13,431,270	13,431,270	13,431,270	12,733,358	12,733,358
	ENDING FUND BALANCE	13,431,272	12,733,358	14,167,285	12,733,358	11,731,315	11,731,315

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
591-000-450.000	WATER SALES	1,348,239	1,284,443	1,382,312	1,284,443	1,263,127	1,263,127
	6072.733 REU X 52.00						
591-000-450.100	BULK WATER SALES	1,280	2,500	605	2,500	2,000	2,000
591-000-450.200	FINAL READ	1,615	1,700	1,830	1,700	1,700	1,700
591-000-450.300	TURN-OFF	2,470	2,000	2,283	2,000	2,000	2,000
591-000-452.000	LATERALS	19,522	5,000	4,596	5,000	5,000	5,000
591-000-454.000	BENEFIT FEES	62,146	30,000	32,775	30,000	30,000	30,000
591-000-459.000	CONNECTION FEES	116,283	117,000	118,270	117,000	50,000	50,000
591-000-479.000	REVENUE-REPLACEMENT METERS		500		500	500	500
591-000-539.000	STATE GRANTS	2,117	43,348		43,348		
591-000-628.000	INSPECTION FEE	5,000	2,000	1,600	2,000	1,000	1,000
591-000-655.000	FINES & FORFEITURES	13,948	16,000	16,387	16,000	16,000	16,000
591-000-665.000	INTEREST EARNED	33,961	48,400	48,615	48,400	29,000	29,000
591-000-665.100	INTEREST EARNED-SPEC ASSESS	6,079	5,700	2,794	5,700	5,700	5,700
591-000-667.300	LEASES - TOWER RENTAL	43,116	40,000	42,493	40,000	51,850	51,850
	FOOTNOTE AMOUNTS:					18,250	18,250
	SPRINT - 1520.87 PER MONTH						
	FOOTNOTE AMOUNTS:					33,600	33,600
	ATT - 2,800.00 PER MONTH						
	GL # FOOTNOTE TOTAL:					51,850	51,850
591-000-671.000	OTHER REVENUE	9,923	2,000	8,319	2,000	1,000	1,000
591-000-672.500	REVENUE-SPECIAL ASSESS		9,800	1,037	9,800	10,200	10,200
591-000-673.000	GAIN/LOSS ON SALE (DISPOSAL) OF ASSE	5,000	4,500	4,500	4,500	500	500
Totals for dept 000 - NONE		1,670,699	1,614,891	1,668,416	1,614,891	1,469,577	1,469,577
TOTAL ESTIMATED REVENUES		1,670,699	1,614,891	1,668,416	1,614,891	1,469,577	1,469,577

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 536 - WATER/SEWER SYSTEMS							
591-536-702.000	SALARIES & WAGES	338,089	348,755	341,266	348,755	376,643	376,643
591-536-702.500	OVERTIME	22,112	27,950	24,512	27,950	27,950	27,950
591-536-708.000	UNEMPLOYMENT	4,303	3,376	3,506	3,376	3,593	3,593
591-536-709.000	EMPLR FICA CONTR	22,606	23,692	22,855	23,692	25,292	25,292
591-536-711.000	EMPLR MEDICARE CONTR	5,286	5,541	5,344	5,541	5,915	5,915
591-536-712.000	TEMPORARY LABOR	6,849	9,600	9,599	9,600	11,440	11,440
591-536-716.000	EMPLR RETIREMENT CONTR	25,506	26,684	26,195	26,684	28,974	28,974
591-536-718.000	HEALTH & DENTAL BENEFIT	111,087					
591-536-718.500	HEALTH INSURANCE		97,376	105,047	97,376	116,514	116,514
	7% INCREASE ASSUMPTION FOR 2019						
591-536-718.700	HEALTH INS-EE CONTRIBUTIONS		(5,787)	(5,520)	(5,787)	(7,552)	(7,552)
591-536-719.000	DENTAL INSURANCE		7,576	7,026	7,576	8,392	8,392
	3% INCREASE ASSUMPTION FOR 2019						
591-536-719.800	VISION INSURANCE		470	464	470	1,105	1,105
591-536-719.900	VISION INS-EE CONTRIBUTIONS		(235)	(232)	(235)	(550)	(550)
591-536-724.000	WORKER'S COMP	5,983	6,992	5,392	6,992	7,331	7,331
591-536-725.000	LIFE & DISABILITY BENEFIT	1,720	1,825	1,836	1,825	2,302	2,302
591-536-726.000	COMPENSATED ABSENCES	97					
591-536-752.000	OFFICE SUPPLIES	1,139	1,500	891	1,500	4,000	4,000
	FOOTNOTE AMOUNTS:					1,500	1,500
	NEW OFFICE ISABELLA WELL SITE						
	FOOTNOTE AMOUNTS:					2,500	2,500
	INTERACTIVE WHITE BOARD (ISABELLA WELL SITE OFFICE 1/2 WATER & 1/2 SEWER)						
	GL # FOOTNOTE TOTAL:					4,000	4,000
591-536-753.000	PROCESS CHEMICALS/CHLORINE	39,630	43,000	37,563	43,000	45,000	45,000
	SALT, BULK CHLORINE, PHOSPHATE, CHLORINE REPAIRS						
591-536-754.000	OPERATING SUPPLIES	6,918	12,500	10,148	12,500	12,500	12,500
591-536-759.000	GAS/FUEL	8,013	10,500	9,157	10,500	10,000	10,000
591-536-767.000	UNIFORMS	3,842	4,000	918	4,000	3,000	3,000
591-536-774.100	MXU	9,126	14,000	8,100	14,000	14,000	14,000
591-536-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	20,181	29,716	37,653	29,716	23,650	23,650
	FOOTNOTE AMOUNTS:					900	900
	DUMPSTER						
	FOOTNOTE AMOUNTS:					11,850	11,850
	MANAGED IT SERVICE						
	FOOTNOTE AMOUNTS:					900	900
	MISDIG MARKING FOR FIBER						
	FOOTNOTE AMOUNTS:					10,000	10,000
	INTEGRATION OF SCADA SYSTEM WITH FLOWS, PUMP RUN TIMES, CHEMICALS ETC						
	GL # FOOTNOTE TOTAL:					23,650	23,650
591-536-801.002	LAB FEES	3,228	10,000	8,826	10,000	10,000	10,000
591-536-801.025	HYDRANT FLUSHING					(45,000)	(45,000)
	TO ACCT FOR REDUCED WAGES/BENEFITS AS COST WILL BE CHARGED TO FIRE FUND-ADJ WILL BE MADED IN CORRECT ACCOUNTS IN BA #1						
591-536-801.800	WATER STUDY	12,781	50,000	45,353	50,000		
591-536-826.000	LEGAL FEES	782	18,500	20,997	18,500	10,000	10,000
	LUX VS. UNION TOWNSHIP						
591-536-850.000	COMMUNICATIONS	3,325	6,300	6,318	6,300	9,000	9,000
	FOOTNOTE AMOUNTS:					600	600
	ANSWERING SERVICE						
	FOOTNOTE AMOUNTS:					8,400	8,400
	VERIZON & CMS						
	GL # FOOTNOTE TOTAL:					9,000	9,000
591-536-851.000	MAIL/POSTAGE	2,920	3,400	2,670	3,400	2,440	2,440
	FOOTNOTE AMOUNTS:					1,440	1,440
	QUARTERLY BILLING						
	FOOTNOTE AMOUNTS:					500	500

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 536 - WATER/SEWER SYSTEMS							
	CCR REPORT						
	FOOTNOTE AMOUNTS:					500	500
	MISC POSTAGE AND SAMPLES						
	GL # FOOTNOTE TOTAL:					2,440	2,440
591-536-860.000	TRANSPORTATION/MILEAGE REIMBURSEM	190	1,000	480	1,000	1,000	1,000
591-536-890.000	SAFETY	2,093	5,000	4,483	5,000	6,000	6,000
	SAFETY TRAINING AND GENERAL SAFETY SUPPLIES						
591-536-900.000	PRINTING & PUBLISHING	1,631	3,400	2,230	3,400	3,500	3,500
	FOOTNOTE AMOUNTS:					1,500	1,500
	CCR						
	FOOTNOTE AMOUNTS:					2,000	2,000
	NOTICES & ADVERTISEMENTS						
	GL # FOOTNOTE TOTAL:					3,500	3,500
591-536-910.000	PROFESSIONAL DEVELOPMENT	1,198	4,200	1,880	4,200	6,000	6,000
	EMPLOYEE TRAINING, BSA TRAINING						
591-536-910.100	SEMINAR LODGING	156	1,000	97	1,000	1,000	1,000
591-536-910.200	SEMINAR MEALS	26	350		350	450	450
591-536-915.000	MEMBERSHIP & DUES	443	900	774	900	900	900
591-536-920.000	ELECTRIC/NATURAL GAS	122,545	133,000	128,768	133,000	154,000	154,000
591-536-930.000	REPAIRS	21,776	57,500	37,270	57,500	62,500	62,500
	FOOTNOTE AMOUNTS:					17,500	17,500
	WATER MAIN REPAIRS						
	FOOTNOTE AMOUNTS:					45,000	45,000
	FIRE HYDRANTS ON PICKARD						
	GL # FOOTNOTE TOTAL:					62,500	62,500
591-536-930.001	MAINT-EQUIPMENT	6,567	15,000	11,195	15,000	15,000	15,000
591-536-930.200	MAINT-GROUNDS	675	2,000	1,425	2,000	5,750	5,750
	FOOTNOTE AMOUNTS:					2,000	2,000
	MISC MAINT GROUNDS						
	FOOTNOTE AMOUNTS:					3,750	3,750
	CONCRETE BUNKERS FOR STOCK OF BLACK DIRT/GRAVEL/SAND AT SHOP						
	GL # FOOTNOTE TOTAL:					5,750	5,750
591-536-930.300	MAINT-BUILDINGS	3,534	5,000	2,562	5,000	10,000	10,000
	FOOTNOTE AMOUNTS:					5,000	5,000
	PIPE INSULATION						
	FOOTNOTE AMOUNTS:					5,000	5,000
	MISC BUILDING MAINTENANCE						
	GL # FOOTNOTE TOTAL:					10,000	10,000
591-536-933.000	MAINT-VEHICLES	3,549	8,500	1,442	8,500	6,000	6,000
591-536-933.100	MAINT-WATER WELLS	2,388	60,000	44,037	60,000	60,000	60,000
	FOOTNOTE AMOUNTS:					25,000	25,000
	PULL, CLEAN, TELEWISE, REPLACE PUMP AND MOTOR WELL #8						
	FOOTNOTE AMOUNTS:					35,000	35,000
	MISC WELL MAINTENANCE						
	GL # FOOTNOTE TOTAL:					60,000	60,000
591-536-933.200	MAINT-TREATMENT PLANTS	25,813	67,500	11,032	67,500	37,500	37,500
591-536-933.300	MAINT-WATER TOWERS	1,345	35,000	23,983	35,000	10,000	10,000
	FOOTNOTE AMOUNTS:					5,000	5,000
	MISC TOWER MAINT						
	FOOTNOTE AMOUNTS:					5,000	5,000
	PRESSURE WASH BROADWAY TOWER & ABOVE GROUND STORAGE AT ISABELLA TRMT PLANT						
	GL # FOOTNOTE TOTAL:					10,000	10,000
591-536-934.300	OPTO 22 MAINTENANCE	5,279	15,500	3,760	15,500	8,000	8,000
591-536-934.500	MAINT. AGREEMENT ON EQUIPMENT	695	4,415	1,450	4,415	3,700	3,700
	FOOTNOTE AMOUNTS:					1,200	1,200
	WOLVERINE GENERATORS						

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 AMENDED BUDGET	2018 ACTIVITY THRU 12/31/18	2018 PROJECTED ACTIVITY	2019 RECOMMENDED BUDGET	2019 APPROVED BUDGET
APPROPRIATIONS							
Dept 536 - WATER/SEWER SYSTEMS							
	FOOTNOTE AMOUNTS:					1,500	1,500
	CORPRO WATER WORKS - CATHODIC PROTECTION						
	FOOTNOTE AMOUNTS:					1,000	1,000
	MISC MAINT AGREEMENT ON EQUIPMENT						
	GL # FOOTNOTE TOTAL:					3,700	3,700
591-536-935.000	PROPERTY/LIABILITY INSURANCE	19,600	20,400	20,354	20,400	17,500	17,500
591-536-940.000	LEASE/RENT		1,000		1,000		
591-536-940.500	ROYALTIES	5,147	4,500	4,713	4,500	4,500	4,500
591-536-955.000	MISC.			6			
591-536-972.000	CAPITAL PROJECTS-WATER SYSTEM		135,000	284,477	135,000		
591-536-972.013	HOOKUP LABOR & MATERIAL	58,167	167,000	172,692	167,000	50,000	50,000
591-536-975.000	BUILDINGS, BUILDING ADDITIONS & IM		92,000	19,952	92,000		
591-536-977.000	NEW EQUIPMENT PURCHASE	1,755	109,500	13,276	109,500	21,250	21,250
	FOOTNOTE AMOUNTS:					5,000	5,000
	YEARLY MISC EQUIPMENT FOR DEPT SUCH AS SMALL HAND TOOLS AND SHOP EQUIPMENT						
	FOOTNOTE AMOUNTS:					10,000	10,000
	UTILITY TRACTOR 1/2 WATER 1/2 SEWER/TRADE 1999 JOHN DEERE TRACTOR (TRACTOR STARTING TO HAVE ISSUES WITH HYDRAULICS)						
	FOOTNOTE AMOUNTS:					4,250	4,250
	GROUND RADAR LOCATING EQUIPMENT 1/2 WATER & 1/2 SEWER (OLD UNIT NEEDS TO BE REPLACED - USED FOR LOCATING UNDERGROUND WATER AND SEWER LINES)						
	FOOTNOTE AMOUNTS:					2,000	2,000
	SECURITY						
	GL # FOOTNOTE TOTAL:					21,250	21,250
591-536-977.600	METER REPLACEMENT PROGRAM	3,435	10,000	6,870	10,000	15,000	15,000
591-536-980.000	NEW OFFICE EQUIPMENT & FURNITURE		1,000	345	1,000	2,000	2,000
	ISABELLA WELL SITE REMODEL						
591-536-980.100	NEW COMPUTER HARDWARE & SOFTWARE	3,608	11,000	7,318	11,000	13,645	13,645
	FOOTNOTE AMOUNTS:					900	900
	ACCESS POINT PROJECT - RECOMMENDED BY CMS - 1/3 WATER, 1/3 SEWER, 1/3 WWTP						
	FOOTNOTE AMOUNTS:					1,045	1,045
	MICROSOFT OFFICE PROJECT - 365 PRO - RECOMMENDED BY CMS						
	FOOTNOTE AMOUNTS:					2,100	2,100
	COMPUTER REPLACEMENT (C3775WS108, C3775LT304, C3775WS301)						
	FOOTNOTE AMOUNTS:					1,750	1,750
	LARGE SCALE SCANNER						
	FOOTNOTE AMOUNTS:					4,000	4,000
	COMPUTER SOFTWARE UPDATES/MAINT - SPLIT 3 WAYS WATER, SEWER, WWTP						
	FOOTNOTE AMOUNTS:					1,350	1,350
	MAPINFO UPDATE						
	FOOTNOTE AMOUNTS:					2,500	2,500
	MISC COMPUTER SOFTWARE AND HARDWARE						
	GL # FOOTNOTE TOTAL:					13,645	13,645
591-536-981.000	NEW VEHICLE PURCHASE			25,183			
Totals for dept 536 - WATER/SEWER SYSTEMS		947,138	1,727,896	1,567,938	1,727,896	1,221,134	1,221,134
Dept 906 - DEBT SERVICE							
591-906-990.000	BOND ISSUE COST AMORTIZATION	1,579	1,579	1,579	1,579	1,579	1,579
591-906-996.001	BOND - PAYING AGENT FEES	750	800	750	800	800	800
591-906-996.002	BOND INTEREST - (2010 WATER)	62,249	60,000	59,821	60,000	57,500	57,500
Totals for dept 906 - DEBT SERVICE		64,578	62,379	62,150	62,379	59,879	59,879
Dept 910 - DEBT SERVICE-LEASES							
591-910-992.500	LEASE PAYABLE INTEREST	675	720	520	720	500	500
Totals for dept 910 - DEBT SERVICE-LEASES		675	720	520	720	500	500
Dept 960 - DEPRECIATION EXPENSE							

Calculations as of 12/31/2018

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APPROPRIATIONS							
Dept 960 - DEPRECIATION EXPENSE							
591-960-969.000	DEPRECIATION EXPENSE	342,010	350,000		350,000	350,000	350,000
Totals for dept 960 - DEPRECIATION EXPENSE		342,010	350,000		350,000	350,000	350,000
TOTAL APPROPRIATIONS		1,354,401	2,140,995	1,630,608	2,140,995	1,631,513	1,631,513
NET OF REVENUES/APPROPRIATIONS - FUND 591		316,298	(526,104)	37,808	(526,104)	(161,936)	(161,936)
BEGINNING FUND BALANCE		10,459,375	10,775,674	10,775,674	10,775,674	10,249,570	10,249,570
ENDING FUND BALANCE		10,775,673	10,249,570	10,813,482	10,249,570	10,087,634	10,087,634
ESTIMATED REVENUES - ALL FUNDS		8,293,297	8,479,204	8,470,716	8,556,204	7,578,197	7,578,197
APPROPRIATIONS - ALL FUNDS		6,820,929	10,088,985	6,559,964	9,276,472	10,000,295	10,038,765
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		1,472,368	(1,609,781)	1,910,752	(720,268)	(2,422,098)	(2,460,568)
BEGINNING FUND BALANCE - ALL FUNDS		29,463,505	30,935,871	30,935,871	30,935,871	30,215,603	30,215,603
ENDING FUND BALANCE - ALL FUNDS		30,935,873	29,326,090	32,846,623	30,215,603	27,793,505	27,755,035

Building Rental

McDonald Park Pavilion	\$60 per day \$84 per day non-resident
Jameson Park Pavilion	\$60-per day \$84 per day non-resident
Jameson Hall	\$200 deposit \$125 rental fee resident of township \$175 rental fee non-resident

Building and Zoning

Building Permits - Residential	\$72 per sq. ft.
Building Permits - Commercial	(Based on current Bldg. & Safety Journal sq. ft. Construction cost)
Basement Permit - Residential Finished	\$20 sq. ft
Basement Permit - Residential Unfinished	\$17 sq. ft.
Demolition Permit - Residential	\$100
Demolition Permit - Commercial	\$.04 cents per sq. ft.
Construction Plan Review	Per Bldg. & Safety Journal Rates
Home Moving Permits	\$220
Text Amendments	\$750
Zoning Variances	\$350
Zoning Appeals	\$350
Rezoning Request	\$750
Site Plan Review	\$225 per application
Special Use Permit	\$350
ZBA Special Meeting	\$475 per application
Planning Commission Special Meeting	\$600 per application
Construction Board of Appeals Special Meeting	\$300 per application
Construction Board of Appeals	\$200 per request
Home Occupation Permit	\$250 Initial & \$50 Renewal
In Ground Swimming Pool	\$100 per application
Zoning Permit, no Bldg. Permit	\$100 per application
B & B Permit	\$130 per application
Subdivision and Site Condo	\$450
Sign Permit	\$50
Temporary Permit	\$50 per application
Zoning Letter of Compliance	\$50 per letter
Land Division	\$100 per # of new parcels
Lot Line Adjustment	\$100 per adjustment
Industrial Facilities Tax Abatement	\$500 per application

Union Township Fee Schedule 2019

Unregulated Permit Activity

Any regulated activity started prior to applicant securing the necessary permit will be charged an additional administrative charge at the same rate as required permit not to exceed \$100. This shall be paid prior to the issuance of the required permit.

Rental Inspections

Single Family	\$46 per unit
Duplex	\$68 per duplex
Multiple Units	\$21 per unit
Hotel / Motels	\$13 per unit
Daycare Centers	\$62 per unit
Re-Inspection Fees	
1st re-inspection	\$25
2nd re-inspection	\$200
3rd re-inspection	\$500
4th re-inspection	\$750
Violation Inspection Fees	
Compliant Violation Notice	\$75
No Show for Inspection Appointment	\$50
Notice to Vacate	\$75
Housing Board of Appeals	\$75
Unregistered Rental Violation	\$250
Enforcement Letter	\$50
Non Compliance with Address Change	\$50
Non Compliance Admin Fee (Certified Letter)	\$25
Late Fee (per unit)	\$10 or 10% whichever is greater plus an additional \$10 or 10% for every 30 days the fees are late
Rental Re-Certification	
Prior to Last Certificate Expiration	\$40
After Last Certification	\$60
Misc. Fees	
Occupant Load License	\$7
Copying Cost (1st page + Additional)	\$1 +.20
Owner Search	\$50
Township Attorney Case Review	\$150 + Court and Legal Fees
Referral	
Initial Hearing	\$150
Re-Hearing	\$100

Water & Sewer

Water Service Rate	\$52.00 minimum per quarter up to 15,000 gallons \$2.10 per 1,000 gallons over 15,000 gallons per quarter
Bulk Water Rate	\$5.00 per 1,000 gallons (\$500 deposit)
Water Hook-Up Rate 5/8 meter	\$1,300 for 1" service
Benefit Fee	\$1,175 per REU
Inspection Fees (Water & Sewer)	\$60.00 per hour
Turn on/off Rate	\$20 each
Turn on/off Rate (after hours)	\$50 each
Turn off/on Rate for non-payment	\$15 each
Final Read Charge	\$15
Fire Flow Test	\$150
Sewer Hook-Up	\$2,650 per REU
Sewer Service Quarter Rate	
Operation and Maintenance	\$52.45 per quarter
Capital Charge	\$43.45 per quarter Sew