

City of Battle Creek  
Fiscal Year 2018-2019  
Preliminary Budget



|           |                                                               |
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**TAB 1**

TAB 2

## MILLAGE COMPARISON

| LEVY                                  | Actual<br>2017-2018 | Proposed<br>2018-2019 | INCREASE/<br>(DECREASE) |
|---------------------------------------|---------------------|-----------------------|-------------------------|
| OPERATING                             | 8.740               | 8.346                 | (0.394)                 |
| CAPITAL PROJECTS/CAPITAL PROJECT DEBT | 0.500               | 0.500                 | 0.000                   |
| STREET/DRAINAGE IMPROVEMENTS          | 1.500               | 1.500                 | 0.000                   |
| POLICE & FIRE RETIREMENT              | 5.009               | 5.403                 | 0.394                   |
| TOTALS                                | 15.749              | 15.749                | (0.000)                 |

|                                        |                      |
|----------------------------------------|----------------------|
| Operating                              | \$ 8,559,376         |
| Capital Projects/Capital Projects Debt | \$ 512,787           |
| Streets                                | \$ 1,538,362         |
| P&F Pension                            | \$ 5,541,254         |
| <b>TOTAL</b>                           | <b>\$ 16,151,780</b> |

In 1960 the City was authorized to levy 11.60 mills.

11.3622 Headlee Amendment reduction of operating millage

10.3459 Proposed levy for FY18

1.016 Available operating millage

TAB 3

**101 General Fund Revenue Summary**

## Summary

|                                              | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|----------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 101 General Fund</b>                |                       |                        |                        |                          |                           |
| Revenue                                      |                       |                        |                        |                          |                           |
| 101.00 - General Fund,Revenue                | 44,246,974            | 43,125,936             | 43,125,936             | 44,047,719               | 45,363,235                |
| 101.01 - General Fund,City Manager           | 0                     | 0                      | 0                      | 200                      | 0                         |
| 101.02 - General Fund,Assessor               | 6,075                 | 7,700                  | 7,700                  | 4,950                    | 5,000                     |
| 101.03 - General Fund,Treasurer              | 906                   | 0                      | 0                      | 33                       | 0                         |
| 101.05 - General Fund,Labor Relations        | 0                     | 0                      | 0                      | 3,768                    | 0                         |
| 101.06 - General Fund,Finance                | 2,632                 | 3,000                  | 3,000                  | 6,983                    | 2,500                     |
| 101.07 - General Fund,Attorney               | 155,480               | 169,273                | 169,273                | 160,290                  | 140,727                   |
| 101.09 - General Fund,Purchasing             | 1,473                 | 1,500                  | 1,500                  | 1,200                    | 1,300                     |
| 101.11 - General Fund,Human Resources        | 24                    | 0                      | 0                      | 0                        | 0                         |
| 101.12 - General Fund,Licensing & Compliance | 348,376               | 214,951                | 214,951                | 247,632                  | 260,501                   |
| 101.13 - General Fund,Fire                   | 6,527                 | 0                      | 5,000                  | 58,069                   | 1,500                     |
| 101.14 - General Fund,Police Department      | 1,155,818             | 1,454,377              | 1,454,377              | 1,414,770                | 1,547,881                 |
| 101.16 - General Fund,P&R                    | 1,605,139             | 1,512,020              | 1,512,020              | 3,234,836                | 2,445,107                 |
| 101.21 - General Fund,Transit                | 99,876                | 112,274                | 112,274                | 105,222                  | 102,562                   |
| 101.22 - General Fund,Streets                | 100,472               | 52,402                 | 52,402                 | 94,944                   | 63,732                    |
| 101.26 - General Fund,Engineering            | 88,773                | 170,000                | 170,000                | 147,370                  | 90,000                    |
| 101.50 - General Fund,Other                  | 1,077,806             | 1,880,313              | 1,880,313              | 1,820,602                | 629,000                   |
| <b>Expenditure Totals:</b>                   | <b>48,896,349</b>     | <b>48,703,746</b>      | <b>48,708,746</b>      | <b>51,348,588</b>        | <b>50,653,045</b>         |

TAB 4

**City of Battle Creek**

**General Fund Revenue Summary - Expanded Detail**

| Account Number     | Description                                                     | 2017 Actual Amount | 2018 Adopted Budget | 2018 Amended Budget | 2018 Estimated Amount | 2019 Commission Review |
|--------------------|-----------------------------------------------------------------|--------------------|---------------------|---------------------|-----------------------|------------------------|
| <b>Fund:</b>       | 101 - General Fund                                              |                    |                     |                     |                       |                        |
| <b>Revenues</b>    |                                                                 |                    |                     |                     |                       |                        |
| <b>Department:</b> | 00 - Revenue                                                    |                    |                     |                     |                       |                        |
| 402.010            | Current Real Property Taxes City Real Property Tax              | 12,280,761         | 12,885,223          | 12,885,223          | 13,035,380            | 13,053,965             |
| 402.030            | Current Real Property Taxes City Real Property Tax-Prior        | 12,839             | 0                   | 0                   | 0                     | 0                      |
| 402.050            | Current Real Property Taxes NEZ Rehabilitation                  | 725                | 0                   | 0                   | 820                   | 632                    |
| 410.010            | Current Personal Property Taxes City Personal Prop Tax          | 1,797,862          | 1,624,264           | 1,624,264           | 2,034,442             | 2,011,866              |
| 410.030            | Current Personal Property Taxes City Personal Prop Tax-Prior Yr | 58,759             | 0                   | 0                   | 16,291                | 20,000                 |
| 410.070            | Current Personal Property Taxes Mobile Home Tax                 | 2,157              | 0                   | 0                   | 1,483                 | 0                      |
| 437.010            | Industrial Facility Tax Industrial Exemption                    | 73,898             | 67,855              | 67,855              | 176,964               | 159,763                |
| 438.010            | Income Taxes Personal & Partnership                             | 16,435,308         | 16,700,000          | 16,700,000          | 16,333,000            | 16,350,000             |
| 438.050            | Income Taxes Corporate                                          | 2,026,311          | 1,800,000           | 1,800,000           | 1,875,125             | 1,950,000              |
| 438.070            | Income Taxes Compliance                                         | 1,031              | 50,000              | 50,000              | 0                     | 0                      |
| 438.090            | Income Taxes Refunds                                            | (1,881,532)        | (1,900,000)         | (1,900,000)         | (1,865,820)           | (1,800,000)            |
| 447.010            | Property Tax Admin Fees Administration Fees                     | 657,984            | 666,846             | 666,846             | 667,134               | 679,890                |
| 448.010            | Other Taxes PILOT-BC Housing                                    | 14,488             | 0                   | 0                   | 15,679                | 18,000                 |
| 448.020            | Other Taxes PILOT-Springview Tower                              | 14,643             | 0                   | 0                   | 16,009                | 16,000                 |
| 448.030            | Other Taxes PILOT-Bedford Manor                                 | 7,225              | 0                   | 0                   | 7,827                 | 8,000                  |
| 448.040            | Other Taxes PILOT-Bent Tree Apts                                | 3,596              | 0                   | 0                   | 4,035                 | 4,000                  |
| 448.060            | Other Taxes PILOT-Lakeview Meadows II                           | 7,414              | 0                   | 0                   | 7,210                 | 7,000                  |
| 448.090            | Other Taxes PILOT-Knollwood (Liberty)                           | 3,539              | 0                   | 0                   | 3,630                 | 4,000                  |
| 448.100            | Other Taxes PILOT-Minges Creek Village Apts                     | 11,533             | 0                   | 0                   | 11,623                | 12,000                 |
| 448.105            | Other Taxes, PILOT-Village at Irving Park                       | 1,355              | 0                   | 0                   | 1,129                 | 1,000                  |
| 448.110            | Other Taxes ESF-Westbrook Place                                 | 0                  | 0                   | 0                   | 2,510                 | 3,000                  |
| 448.120            | Other Taxes ESF-Residences at Westbrook Plac                    | 0                  | 0                   | 0                   | 2,307                 | 2,000                  |
| 448.200            | Other Taxes Tax Sales - Land                                    | 1,545              | 0                   | 0                   | 376                   | 0                      |
| 550.080            | Other State Sources Liquor Licenses                             | 51,010             | 51,000              | 51,000              | 41,248                | 43,000                 |
| 573.001            | State Aid Revenue, LCSA - Appropriation Share                   | 3,896,307          | 3,136,123           | 3,136,123           | 3,455,010             | 3,450,000              |
| 574.001            | State Shared Revenue Statutory                                  | 1,436,386          | 1,436,386           | 1,436,386           | 1,478,658             | 1,449,413              |
| 574.002            | State Shared Revenue Constitutional                             | 4,191,285          | 4,087,394           | 4,087,394           | 4,267,402             | 4,398,090              |
| 582.251            | Transfer from Component Units Transfer from LDDA General Fund   | 1,167,234          | 1,220,001           | 1,220,001           | 1,209,903             | 1,225,094              |
| 606.010            | Court Fees District Court 10                                    | 125,194            | 130,000             | 130,000             | 120,000               | 120,000                |
| 664.020            | Interest Income Interest-Investments                            | 40,625             | 200,000             | 200,000             | 150,000               | 100,000                |
| 667.020            | Rents Rents & Other                                             | 1                  | 1                   | 1                   | 1                     | 1                      |
| 671.010            | Misc Other Rev BCATS - County                                   | 7,967              | 5,000               | 5,000               | 8,000                 | 5,000                  |
| 671.020            | Misc Other Rev Financial Services                               | 14,531             | 12,356              | 12,356              | 12,356                | 12,356                 |
| 671.040            | Misc Other Rev Miscellaneous Revenue                            | 3,400              | 0                   | 0                   | 3,200                 | 0                      |
| 671.050            | Misc Other Rev NSF Check Fee                                    | 1,995              | 0                   | 0                   | 1,200                 | 0                      |
| 671.070            | Misc Other Rev Purchase Discount                                | 134                | 0                   | 0                   | 100                   | 0                      |
| 671.300            | Misc Other Rev Over-Short                                       | (10)               | 0                   | 0                   | 0                     | 0                      |
| 671.330            | Misc Other Rev Over-Short - DB                                  | (37)               | 0                   | 0                   | 0                     | 0                      |

**City of Battle Creek**

**General Fund Revenue Summary - Expanded Detail**

| <b>Account Number</b>                            | <b>Description</b>                                   | <b>2017 Actual Amount</b> | <b>2018 Adopted Budget</b> | <b>2018 Amended Budget</b> | <b>2018 Estimated Amount</b> | <b>2019 Commission Review</b> |
|--------------------------------------------------|------------------------------------------------------|---------------------------|----------------------------|----------------------------|------------------------------|-------------------------------|
| 673.010                                          | Sale of Fixed Assets Sale of land/oth assets         | 1,035                     | 0                          | 0                          | 0                            | 0                             |
| 677.010                                          | Administrative Reimbursement Administrative Services | 953,487                   | 953,487                    | 953,487                    | 953,487                      | 1,959,165                     |
| 699.247                                          | Trans In Transfer from BCTIFA General Fd             | 825,000                   | 0                          | 0                          | 0                            | 0                             |
| 699.248                                          | Trans In, Transfer from DDA Gen Fund                 | 0                         | 0                          | 0                          | 0                            | 100,000                       |
| 699.405                                          | Trans In Dispatch Capital Improvement Fd             | (13)                      | 0                          | 0                          | 0                            | 0                             |
| <b>Department Total: 00 - Revenue</b>            |                                                      | <b>44,246,974</b>         | <b>43,125,936</b>          | <b>43,125,936</b>          | <b>44,047,719</b>            | <b>45,363,235</b>             |
| <b>Department: 01 - City Manager</b>             |                                                      |                           |                            |                            |                              |                               |
| 671.040                                          | Misc Other Rev Miscellaneous Revenue                 | 1,456                     | 0                          | 0                          | 0                            | 0                             |
| 674.010                                          | Donations/Contributions/Grants, Other                | 0                         | 0                          | 0                          | 200                          | 0                             |
| <b>Department Total: 01 - City Manager</b>       |                                                      | <b>1,456</b>              | <b>0</b>                   | <b>0</b>                   | <b>200</b>                   | <b>0</b>                      |
| <b>Department: 02 - Assessor</b>                 |                                                      |                           |                            |                            |                              |                               |
| 664.060                                          | Interest Income Interest-Homestead Denial            | 2,436                     | 5,000                      | 5,000                      | 2,250                        | 2,300                         |
| 671.040                                          | Misc Other Rev Miscellaneous Revenue                 | 3,639                     | 2,700                      | 2,700                      | 2,700                        | 2,700                         |
| <b>Department Total: 02 - Assessor</b>           |                                                      | <b>6,075</b>              | <b>7,700</b>               | <b>7,700</b>               | <b>4,950</b>                 | <b>5,000</b>                  |
| <b>Department: 03 - Treasurer</b>                |                                                      |                           |                            |                            |                              |                               |
| 671.030                                          | Misc Other Rev Bad Debt Recovery                     | 834                       | 0                          | 0                          | 0                            | 0                             |
| 671.040                                          | Misc Other Rev Miscellaneous Revenue                 | 71                        | 0                          | 0                          | 23                           | 0                             |
| <b>Department Total: 03 - Treasurer</b>          |                                                      | <b>906</b>                | <b>0</b>                   | <b>0</b>                   | <b>33</b>                    | <b>0</b>                      |
| <b>Department: 05 - Labor Relations</b>          |                                                      |                           |                            |                            |                              |                               |
| 671.130                                          | Misc Other Rev Sale of Merchandise                   | 0                         | 0                          | 0                          | 3,768                        | 0                             |
| <b>Department Total: 05 - Employee Relations</b> |                                                      | <b>0</b>                  | <b>0</b>                   | <b>0</b>                   | <b>3,768</b>                 | <b>0</b>                      |
| <b>Department: 06 - Finance</b>                  |                                                      |                           |                            |                            |                              |                               |
| 671.020                                          | Misc Other Rev Financial Services                    | 2,611                     | 3,000                      | 3,000                      | 2,600                        | 2,500                         |
| 671.040                                          | Misc Other Rev Miscellaneous Revenue                 | 21                        | 0                          | 0                          | 4,383                        | 0                             |
| <b>Department Total: 06 - Finance</b>            |                                                      | <b>2,632</b>              | <b>3,000</b>               | <b>3,000</b>               | <b>6,983</b>                 | <b>2,500</b>                  |
| <b>Department: 07 - Attorney</b>                 |                                                      |                           |                            |                            |                              |                               |
| 671.040                                          | Misc Other Rev Miscellaneous Revenue                 | 0                         | 9,000                      | 9,000                      | 18                           | 0                             |
| 677.020                                          | Administrative Reimbursement Admin Svcs Reimb-Legal  | 155,480                   | 160,273                    | 160,273                    | 160,272                      | 140,727                       |
| <b>Department Total: 07 - Attorney</b>           |                                                      | <b>155,480</b>            | <b>169,273</b>             | <b>169,273</b>             | <b>160,290</b>               | <b>140,727</b>                |

**City of Battle Creek**

**General Fund Revenue Summary - Expanded Detail**

| Account Number                                     | Description                                                  | 2017 Actual Amount | 2018 Adopted Budget | 2018 Amended Budget | 2018 Estimated Amount | 2019 Commission Review |
|----------------------------------------------------|--------------------------------------------------------------|--------------------|---------------------|---------------------|-----------------------|------------------------|
| <b>Department: 09 - Purchasing</b>                 |                                                              |                    |                     |                     |                       |                        |
| 671.040                                            | Misc Other Rev Miscellaneous Revenue                         | 17                 | 1,500               | 1,500               | 1,000                 | 1,300                  |
| 671.100                                            | Misc Other Rev Auction Proceeds                              | 0                  | 0                   | 0                   | 200                   | 0                      |
| <b>Department Total: 09 - Purchasing</b>           |                                                              | <b>17</b>          | <b>1,500</b>        | <b>1,500</b>        | <b>1,200</b>          | <b>1,300</b>           |
| <b>Department: 11 - Human Resources</b>            |                                                              |                    |                     |                     |                       |                        |
| 671.040                                            | Misc Other Rev Miscellaneous Revenue                         | 24                 | 0                   | 0                   | 0                     | 0                      |
| <b>Department Total: 11 - Human Resources</b>      |                                                              | <b>24</b>          | <b>0</b>            | <b>0</b>            | <b>0</b>              | <b>0</b>               |
| <b>Department: 12 - Licensing &amp; Compliance</b> |                                                              |                    |                     |                     |                       |                        |
| 448.200                                            | Other Taxes Tax Sales - Land                                 | 472                | 1,500               | 1,500               | 600                   | 1,000                  |
| 451.010                                            | Licenses/Permits-Clerk Used Car Dealer License               | 1,300              | 1,000               | 1,000               | 1,000                 | 1,000                  |
| 451.020                                            | Licenses/Permits-Clerk App-Indust Facil Exempt               | 350                | 300                 | 300                 | 300                   | 300                    |
| 451.040                                            | Licenses/Permits-Clerk Drivers License-Taxi                  | 235                | 0                   | 0                   | 0                     | 0                      |
| 451.060                                            | Licenses/Permits-Clerk Ambulance License                     | 25                 | 25                  | 25                  | 25                    | 25                     |
| 451.070                                            | Licenses/Permits-Clerk Vendors & Peddlers                    | 1,820              | 800                 | 800                 | 1,000                 | 800                    |
| 451.080                                            | Licenses/Permits-Clerk Amusement Permit                      | 1,475              | 500                 | 500                 | 400                   | 400                    |
| 451.090                                            | Licenses/Permits-Clerk Burn Permit                           | 3,700              | 2,500               | 2,500               | 2,500                 | 2,500                  |
| 451.100                                            | Licenses/Permits-Clerk Other Misc Permits                    | 300                | 100                 | 100                 | 750                   | 250                    |
| 451.110                                            | Licenses/Permits-Clerk Cemetery Permit - Open                | 650                | 325                 | 325                 | 695                   | 325                    |
| 451.120                                            | Licenses/Permits-Clerk Cemetery Permit - Sale                | 125                | 125                 | 125                 | 275                   | 125                    |
| 451.140                                            | Licenses/Permits-Clerk Public Info Fee                       | 12,913             | 8,000               | 8,000               | 13,000                | 12,000                 |
| 451.160                                            | Licenses/Permits-Clerk Zoning Request Fee                    | 25                 | 0                   | 0                   | 0                     | 0                      |
| 453.120                                            | Licenses/Permits-Inspection Rental Property Registration/Cer | 55,798             | 30,000              | 30,000              | 40,000                | 37,500                 |
| 453.250                                            | Licenses/Permits-Inspection, Site Plan Review                | 3,300              | 2,000               | 2,000               | 2,000                 | 2,000                  |
| 455.020                                            | Licenses/Permits-Planning Zoning Request Fee                 | 400                | 1,000               | 1,000               | 600                   | 1,000                  |
| 455.030                                            | Licenses/Permits-Planning Vacant Property Registration       | 175,315            | 125,000             | 125,000             | 140,000               | 155,000                |
| 455.040                                            | Licenses/Permits-Planning Planning Commission Petitions      | 4,800              | 1,800               | 1,800               | 1,200                 | 1,800                  |
| 635.010                                            | Charges for Svc-Licensing/Comp Weed Cutting                  | 32,144             | 27,000              | 27,000              | 17,000                | 26,000                 |
| 635.020                                            | Charges for Svc-Licensing/Comp Demolitions                   | 9,556              | 6,000               | 6,000               | 5,910                 | 6,000                  |
| 671.030                                            | Misc Other Rev Bad Debt Recovery                             | 493                | 0                   | 0                   | 150                   | 0                      |
| 671.040                                            | Misc Other Rev Miscellaneous Revenue                         | 11,349             | 500                 | 500                 | 3,207                 | 5,500                  |
| 671.110                                            | Misc Other Rev Property Clean Up                             | (165)              | 0                   | 0                   | 254                   | 0                      |
| 676.140                                            | Reimbursements-Other AMSA Reimbursement                      | 7,685              | 6,476               | 6,476               | 6,476                 | 6,476                  |
| 676.150                                            | Reimbursements-Other Election Reimbursement                  | 3,312              | 0                   | 0                   | 290                   | 225                    |
| 676.160                                            | Reimbursements-Other School Election-BC Schools              | 0                  | 0                   | 0                   | 8,000                 | 0                      |
| 676.161                                            | Reimbursements-Other School Election-Lakeview Schools        | 0                  | 0                   | 0                   | 0                     | 200                    |
| 676.162                                            | Reimbursements-Other School Election-Harper Creek Sch        | 0                  | 0                   | 0                   | 1,000                 | 0                      |
| 676.163                                            | Reimbursements-Other School Election-ClimaxScotts Sch        | 0                  | 0                   | 0                   | 1,000                 | 0                      |
| 676.170                                            | Reimbursements-Other Springfield Elec Reimbursement          | 0                  | 0                   | 0                   | 0                     | 75                     |
| 699.642                                            | Trans In, Transfer from Self Insurance                       | 21,000             | 0                   | 0                   | 0                     | 0                      |

**City of Battle Creek**

**General Fund Revenue Summary - Expanded Detail**

| Account Number                                           | Description                                               | 2017 Actual Amount | 2018 Adopted Budget | 2018 Amended Budget | 2018 Estimated Amount | 2019 Commission Review |
|----------------------------------------------------------|-----------------------------------------------------------|--------------------|---------------------|---------------------|-----------------------|------------------------|
| <b>Department Total: 12 - Licensing &amp; Compliance</b> |                                                           | <b>348,376</b>     | <b>214,951</b>      | <b>214,951</b>      | <b>247,632</b>        | <b>260,501</b>         |
| <b>Department: 13 - Fire</b>                             |                                                           |                    |                     |                     |                       |                        |
| 671.040                                                  | Misc Other Rev Miscellaneous Revenue                      | 6,527              | 0                   | 5,000               | 13,069                | 1,500                  |
| 673.010                                                  | Sale of Fixed Assets, Sale of land/oth assets             | 0                  | 0                   | 0                   | 45,000                | 0                      |
| <b>Department Total: 13 - Fire</b>                       |                                                           | <b>6,527</b>       | <b>0</b>            | <b>5,000</b>        | <b>58,069</b>         | <b>1,500</b>           |
| <b>Department: 14 - Police Department</b>                |                                                           |                    |                     |                     |                       |                        |
| 452.020                                                  | Licenses/Permits-Police Dept Fingerprint Processing       | 2,510              | 2,500               | 2,500               | 2,000                 | 2,000                  |
| 452.030                                                  | Licenses/Permits-Police Dept Criminal Checks              | 630                | 500                 | 500                 | 300                   | 300                    |
| 452.040                                                  | Licenses/Permits-Police Dept Police/Accident Reports      | 15,305             | 15,000              | 15,000              | 14,400                | 14,000                 |
| 452.050                                                  | Licenses/Permits-Police Dept Police Witness Fees          | 275                | 400                 | 400                 | 65                    | 100                    |
| 452.060                                                  | Licenses/Permits-Police Dept Dog Licenses                 | 5,422              | 4,500               | 4,500               | 3,419                 | 4,500                  |
| 452.080                                                  | Licenses/Permits-Police Dept Sex Offender Registration    | 17,835             | 5,000               | 5,000               | 12,550                | 6,000                  |
| 452.090                                                  | Licenses/Permits-Police Dept SOM - Fingerprinting Fees    | 1,653              | 550                 | 550                 | 450                   | 450                    |
| 452.120                                                  | Licenses/Permits-Police Dept Leads On Line                | 430                | 0                   | 0                   | 0                     | 0                      |
| 501.020                                                  | Intergovernmental-Fed Grants Aid from Emerg Service       | 41,256             | 35,000              | 35,000              | 35,000                | 35,000                 |
| 627.010                                                  | Charges for Service-PD Police General Services            | 291,468            | 558,422             | 558,422             | 547,075               | 671,869                |
| 627.020                                                  | Charges for Service-PD Cost Recovery - OUIL               | 29,585             | 25,000              | 25,000              | 24,510                | 15,000                 |
| 627.050                                                  | Charges for Service-PD Bedford Township                   | 709,680            | 727,424             | 727,424             | 727,424               | 745,612                |
| 627.100                                                  | Charges for Service-PD Unaltered Animal Charges           | 500                | 0                   | 0                   | 900                   | 0                      |
| 671.030                                                  | Misc Other Rev Bad Debt Recovery                          | 593                | 0                   | 0                   | 169                   | 0                      |
| 671.040                                                  | Misc Other Rev Miscellaneous Revenue                      | 34,236             | 79,081              | 79,081              | 46,012                | 52,700                 |
| 671.045                                                  | Misc Other Rev Notary Services                            | 1,440              | 1,000               | 1,000               | 391                   | 350                    |
| 627.150                                                  | Charges for Service-PD, Kennel Inspection Fee             | 0                  | 0                   | 0                   | 105                   | 0                      |
| 673.010                                                  | Sale of Fixed Assets, Sale of land/oth assets             | 2,000              | 0                   | 0                   | 0                     | 0                      |
| 674.010                                                  | Donations/Contributions/Grants, Other                     | 1,000              | 0                   | 0                   | 0                     | 0                      |
| <b>Department Total: 14 - Police Department</b>          |                                                           | <b>1,155,818</b>   | <b>1,454,377</b>    | <b>1,454,377</b>    | <b>1,414,770</b>      | <b>1,547,881</b>       |
| <b>Department: 16 - P&amp;R</b>                          |                                                           |                    |                     |                     |                       |                        |
| 620.080                                                  | Charges for Service - Parking Full Blast                  | 249                | 600                 | 600                 | 500                   | 500                    |
| 623.010                                                  | Charges for Service -Golf Course, Green Fees-9 Holes      | 0                  | 0                   | 0                   | 54,957                | 38,319                 |
| 623.020                                                  | Charges for Service -Golf Course, Green Fees-18 Holes     | 0                  | 0                   | 0                   | 89,067                | 62,160                 |
| 623.030                                                  | Charges for Service -Golf Course, Green Fees-27 Holes     | 0                  | 0                   | 0                   | 8,153                 | 5,138                  |
| 623.040                                                  | Charges for Service -Golf Course, Green Fees-League       | 0                  | 0                   | 0                   | 85,038                | 54,399                 |
| 623.050                                                  | Charges for Service -Golf Course, Green Fees-Jr/Sr        | 0                  | 0                   | 0                   | 70,290                | 52,175                 |
| 623.060                                                  | Charges for Service -Golf Course, 1st Tee                 | 0                  | 0                   | 0                   | 829                   | 651                    |
| 623.070                                                  | Charges for Service -Golf Course, Binder Booklets-Regular | 0                  | 0                   | 0                   | 512                   | 252                    |
| 623.080                                                  | Charges for Service -Golf Course, Binder Booklets-Senior  | 0                  | 0                   | 0                   | 975                   | 525                    |
| 623.085                                                  | Charges for Service -Golf Course, Green Fees-Outings      | 0                  | 0                   | 0                   | 84,068                | 65,700                 |

**City of Battle Creek**

**General Fund Revenue Summary - Expanded Detail**

| <b>Account Number</b> | <b>Description</b>                                        | <b>2017 Actual Amount</b> | <b>2018 Adopted Budget</b> | <b>2018 Amended Budget</b> | <b>2018 Estimated Amount</b> | <b>2019 Commission Review</b> |
|-----------------------|-----------------------------------------------------------|---------------------------|----------------------------|----------------------------|------------------------------|-------------------------------|
| 623.090               | Charges for Service -Golf Course, Practice Holes          | 0                         | 0                          | 0                          | 3,645                        | 2,455                         |
| 623.100               | Charges for Service -Golf Course, Range                   | 0                         | 0                          | 0                          | 29,216                       | 19,536                        |
| 623.200               | Charges for Service -Golf Course, Membership Fees-Family  | 0                         | 0                          | 0                          | 9,200                        | 4,650                         |
| 623.210               | Charges for Service -Golf Course, Membership-Couples      | 0                         | 0                          | 0                          | 4,635                        | 2,430                         |
| 623.220               | Charges for Service -Golf Course, Membership Fees-Single  | 0                         | 0                          | 0                          | 42,522                       | 21,460                        |
| 623.230               | Charges for Service -Golf Course, Jr Membership           | 0                         | 0                          | 0                          | 5,920                        | 2,990                         |
| 623.240               | Charges for Service -Golf Course, Membership-Seniors      | 0                         | 0                          | 0                          | 72,487                       | 37,525                        |
| 623.250               | Charges for Service -Golf Course, Membership-Sr Couples   | 0                         | 0                          | 0                          | 34,842                       | 18,225                        |
| 623.270               | Charges for Service -Golf Course, Single Limited          | 0                         | 0                          | 0                          | 1,440                        | 720                           |
| 623.280               | Charges for Service -Golf Course, Couple Limited          | 0                         | 0                          | 0                          | 1,262                        | 555                           |
| 623.300               | Charges for Service -Golf Course, Golf Cart Rental        | 0                         | 0                          | 0                          | 306,405                      | 215,952                       |
| 623.310               | Charges for Service -Golf Course, Pull Cart Rental        | 0                         | 0                          | 0                          | 602                          | 0                             |
| 623.320               | Charges for Service -Golf Course, Golf Club Rental        | 0                         | 0                          | 0                          | 900                          | 120                           |
| 623.340               | Charges for Service -Golf Course, Programs                | 0                         | 0                          | 0                          | 113,956                      | 47,260                        |
| 623.350               | Charges for Service -Golf Course, Sponsorship Advertising | 0                         | 0                          | 0                          | 3,970                        | 2,000                         |
| 623.360               | Charges for Service -Golf Course, Lounge                  | 0                         | 0                          | 0                          | 46,081                       | 33,000                        |
| 623.370               | Charges for Service -Golf Course, Pro Shop                | 0                         | 0                          | 0                          | 265,567                      | 198,000                       |
| 623.380               | Charges for Service -Golf Course, Beer & Wine             | 0                         | 0                          | 0                          | 143,834                      | 100,700                       |
| 623.390               | Charges for Service -Golf Course, Vending                 | 0                         | 0                          | 0                          | 21,733                       | 15,700                        |
| 623.400               | Charges for Service -Golf Course, Gift Certificates       | 0                         | 0                          | 0                          | (1,269)                      | (1,840)                       |
| 623.410               | Charges for Service -Golf Course, Simulator               | 0                         | 0                          | 0                          | 3,513                        | 2,000                         |
| 623.470               | Charges for Service -Golf Course, Outings-Cart Rental     | 0                         | 0                          | 0                          | 47,912                       | 39,420                        |
| 623.480               | Charges for Service -Golf Course, Outings-Food            | 0                         | 0                          | 0                          | 21,772                       | 17,958                        |
| 630.010               | Charges for Services-P&R Bailey Concessions               | 14,170                    | 10,000                     | 10,000                     | 10,000                       | 10,000                        |
| 630.020               | Charges for Services-P&R Ball Diamond Rental              | 127,142                   | 133,000                    | 133,000                    | 131,875                      | 134,000                       |
| 630.030               | Charges for Services-P&R Participant Fees                 | 26,760                    | 45,900                     | 45,900                     | 43,400                       | 43,900                        |
| 630.040               | Charges for Services-P&R Minor League Payments            | 21,518                    | 26,653                     | 26,653                     | 26,653                       | 27,052                        |
| 630.050               | Charges for Services-P&R Sponsorships                     | 6,315                     | 16,100                     | 16,100                     | 15,300                       | 14,900                        |
| 630.060               | Charges for Services-P&R Enrichment Revenue               | 2,256                     | 3,000                      | 3,000                      | 3,167                        | 3,000                         |
| 630.090               | Charges for Services-P&R Program Revenue                  | 536,389                   | 501,299                    | 501,299                    | 503,122                      | 499,100                       |
| 630.100               | Charges for Services-P&R Summer Fun Passes                | 21,621                    | 9,250                      | 9,250                      | 9,250                        | 9,500                         |
| 630.110               | Charges for Services-P&R Super Blast                      | 91,611                    | 88,500                     | 88,500                     | 10,000                       | 25,000                        |
| 630.120               | Charges for Services-P&R Full Blast Gen. Admission        | 2,677                     | 3,356                      | 3,356                      | 3,356                        | 3,500                         |
| 630.130               | Charges for Services-P&R Flash Flood Gen. Admission       | 181,028                   | 167,500                    | 167,500                    | 195,000                      | 200,000                       |
| 630.150               | Charges for Services-P&R Tube Rental                      | 6,841                     | 5,650                      | 5,650                      | 5,650                        | 6,000                         |
| 630.170               | Charges for Services-P&R Water Wars                       | 2,193                     | 2,200                      | 2,200                      | 2,200                        | 2,200                         |
| 630.180               | Charges for Services-P&R Diapers                          | 49                        | 150                        | 150                        | 150                          | 150                           |
| 630.200               | Charges for Services-P&R Group Sales                      | 29,797                    | 30,000                     | 30,000                     | 30,000                       | 30,000                        |
| 630.230               | Charges for Services-P&R Uniform Reimbursement            | 1,122                     | 2,500                      | 2,500                      | 2,500                        | 2,500                         |
| 630.240               | Charges for Services-P&R Advertising Income               | 8,030                     | 10,000                     | 10,000                     | 8,000                        | 8,000                         |
| 630.260               | Charges for Services-P&R Merchandise Sales                | 6,912                     | 5,500                      | 5,500                      | 5,500                        | 5,500                         |
| 630.280               | Charges for Services-P&R Birthday Parties                 | 5,120                     | 5,000                      | 5,000                      | 5,000                        | 5,000                         |
| 630.290               | Charges for Services-P&R After Hours                      | 72                        | 0                          | 0                          | 0                            | 1,000                         |

**City of Battle Creek**

**General Fund Revenue Summary - Expanded Detail**

| <b>Account Number</b>                 | <b>Description</b>                                     | <b>2017 Actual Amount</b> | <b>2018 Adopted Budget</b> | <b>2018 Amended Budget</b> | <b>2018 Estimated Amount</b> | <b>2019 Commission Review</b> |
|---------------------------------------|--------------------------------------------------------|---------------------------|----------------------------|----------------------------|------------------------------|-------------------------------|
| 630.300                               | Charges for Services-P&R Programs                      | 20,798                    | 30,000                     | 30,000                     | 30,000                       | 30,000                        |
| 630.310                               | Charges for Services-P&R Lockers                       | 2,990                     | 2,500                      | 2,500                      | 3,000                        | 3,000                         |
| 630.320                               | Charges for Services-P&R Sports Forum                  | 50,574                    | 65,000                     | 65,000                     | 65,000                       | 65,000                        |
| 630.340                               | Charges for Services-P&R Group & Youth Reimbursements  | 19,678                    | 30,000                     | 30,000                     | 30,000                       | 0                             |
| 630.360                               | Charges for Services-P&R Individual Memberships        | 26,961                    | 31,000                     | 31,000                     | 31,000                       | 30,000                        |
| 630.380                               | Charges for Services-P&R Employee Memberships          | 8,260                     | 5,000                      | 5,000                      | 7,250                        | 7,000                         |
| 630.390                               | Charges for Services-P&R Concessions-Inside            | 86,442                    | 69,000                     | 69,000                     | 69,000                       | 71,000                        |
| 630.400                               | Charges for Services-P&R Cola Vending                  | 15,241                    | 15,000                     | 15,000                     | 15,000                       | 15,000                        |
| 630.410                               | Charges for Services-P&R Snack Vending                 | 3,928                     | 5,000                      | 5,000                      | 5,000                        | 5,000                         |
| 630.420                               | Charges for Services-P&R First Vending - Candy         | 235                       | 0                          | 0                          | 50                           | 0                             |
| 630.430                               | Charges for Services-P&R Tatoo Vending                 | 30                        | 0                          | 0                          | 0                            | 0                             |
| 630.440                               | Charges for Services-P&R Sales Discount                | (505)                     | 0                          | 0                          | 0                            | 0                             |
| 630.450                               | Charges for Services-P&R Other Recreation Revenue      | 34,940                    | 36,405                     | 36,405                     | 42,060                       | 39,820                        |
| 631.030                               | Charges for Service - Parks Willard Beach Pavillion    | 3,150                     | 3,100                      | 3,100                      | 3,100                        | 3,100                         |
| 631.040                               | Charges for Service - Parks Willard Beach Daily        | 22,124                    | 18,000                     | 18,000                     | 18,000                       | 18,000                        |
| 667.030                               | Rents Fitness Center Lease                             | 0                         | 14,250                     | 14,250                     | 0                            | 0                             |
| 667.040                               | Rents Recreation Dept Lease                            | 80,004                    | 79,995                     | 79,995                     | 79,995                       | 22,500                        |
| 667.045                               | Rents Boys & Girls Club Lease                          | 12,000                    | 0                          | 0                          | 0                            | 0                             |
| 667.055                               | Rents Virtual School Site                              | 23,208                    | 29,112                     | 29,112                     | 29,112                       | 29,250                        |
| 671.040                               | Misc Other Rev Miscellaneous Revenue                   | 39,352                    | 7,500                      | 7,500                      | 10,737                       | 8,500                         |
| 671.300                               | Misc Other Rev Over-Short                              | (26)                      | 0                          | 0                          | 0                            | 0                             |
| 674.010                               | Donations/Contributions/Grants, Other                  | 18,764                    | 5,000                      | 5,000                      | 10,310                       | 7,000                         |
| 674.030                               | Donations/Contributions/Grants, Donation-BC Foundation | 150                       | 0                          | 0                          | 0                            | 0                             |
| 674.070                               | Donations/Contributions/Grants, SWMYGA                 | 44,968                    | 0                          | 0                          | 0                            | 0                             |
| 699.584                               | Trans In, Transfer from Binder Park                    | 0                         | 0                          | 0                          | 201,565                      | 0                             |
| <b>Department Total: 16 - P&amp;R</b> |                                                        | <b>1,605,139</b>          | <b>1,512,020</b>           | <b>1,512,020</b>           | <b>3,234,836</b>             | <b>2,445,107</b>              |
| <b>Department: 21 - Transit</b>       |                                                        |                           |                            |                            |                              |                               |
| 650.010                               | Charges for Service - Other Concessions                | 5,581                     | 6,500                      | 6,500                      | 6,500                        | 6,500                         |
| 667.100                               | Rents Intermodal - Amtrak                              | 69,977                    | 80,650                     | 80,650                     | 74,097                       | 71,688                        |
| 667.110                               | Rents Intermodal-BC Transit                            | 7,297                     | 8,409                      | 8,409                      | 7,726                        | 7,475                         |
| 667.120                               | Rents Intermodal - Intercity                           | 17,022                    | 16,715                     | 16,715                     | 16,899                       | 16,899                        |
| <b>Department Total: 21 - Transit</b> |                                                        | <b>99,876</b>             | <b>112,274</b>             | <b>112,274</b>             | <b>105,222</b>               | <b>102,562</b>                |
| <b>Department: 22 - Streets</b>       |                                                        |                           |                            |                            |                              |                               |
| 650.020                               | Charges for Service - Other Outside Charges            | 86,742                    | 52,402                     | 52,402                     | 83,482                       | 63,732                        |
| 671.040                               | Misc Other Rev Miscellaneous Revenue                   | 13,730                    | 0                          | 0                          | 11,462                       | 0                             |
| <b>Department Total: 22 - Streets</b> |                                                        | <b>100,472</b>            | <b>52,402</b>              | <b>52,402</b>              | <b>94,944</b>                | <b>63,732</b>                 |
| <b>Department: 26 - Engineering</b>   |                                                        |                           |                            |                            |                              |                               |

**City of Battle Creek**

**General Fund Revenue Summary - Expanded Detail**

| <b>Account<br/>Number</b>                     | <b>Description</b>                             | <b>2017 Actual Amount</b> | <b>2018 Adopted<br/>Budget</b> | <b>2018 Amended<br/>Budget</b> | <b>2018 Estimated<br/>Amount</b> | <b>2019 Commission<br/>Review</b> |
|-----------------------------------------------|------------------------------------------------|---------------------------|--------------------------------|--------------------------------|----------------------------------|-----------------------------------|
| 550.060                                       | Other State Sources, Other MDOT Reimbursements | 0                         | 75,000                         | 75,000                         | 57,370                           | 0                                 |
| 560.010                                       | Other Intergovernmental Casino Revenue Sharing | 88,773                    | 90,000                         | 90,000                         | 90,000                           | 90,000                            |
| 671.040                                       | Misc Other Rev, Miscellaneous Revenue          | 0                         | 5,000                          | 5,000                          | 0                                | 0                                 |
| <b>Department Total: 26 - Engineering</b>     |                                                | <b>88,773</b>             | <b>170,000</b>                 | <b>170,000</b>                 | <b>147,370</b>                   | <b>90,000</b>                     |
| <b>Department: 50 - Other</b>                 |                                                |                           |                                |                                |                                  |                                   |
| 460.010                                       | Licenses/Permits - Other Cable TV Access       | 678,346                   | 690,000                        | 690,000                        | 617,804                          | 600,000                           |
| 460.020                                       | Licenses/Permits - Other Cable TV-Capital      | 0                         | 34,580                         | 34,580                         | 30,116                           | 29,000                            |
| 664.050                                       | Interest Income Interest-Land Contract         | 105,280                   | 98,433                         | 98,433                         | 115,557                          | 0                                 |
| 673.020                                       | Sale of Fixed Assets Sale of Buildings         | 294,179                   | 1,057,300                      | 1,057,300                      | 1,057,125                        | 0                                 |
| <b>Department Total: 50 - Other</b>           |                                                | <b>1,077,806</b>          | <b>1,880,313</b>               | <b>1,880,313</b>               | <b>1,820,602</b>                 | <b>629,000</b>                    |
| <b>Fund Revenue Total: 101 - General Fund</b> |                                                | <b>48,896,349</b>         | <b>48,703,746</b>              | <b>48,708,746</b>              | <b>51,348,588</b>                | <b>50,653,045</b>                 |

# TAB 5

# 101 General Fund Expenditure Summary

## Summary

|                                               | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|-----------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 101 General Fund</b>                 |                       |                        |                        |                          |                           |
| Expenditures                                  |                       |                        |                        |                          |                           |
| 101.01 - General Fund, City Manager           | 1,115,087             | 1,356,271              | 1,356,271              | 1,350,725                | 1,111,813                 |
| 101.02 - General Fund, Assessor               | 840,531               | 938,243                | 938,243                | 908,879                  | 1,010,443                 |
| 101.03 - General Fund, Treasurer              | 339,804               | 372,199                | 372,199                | 365,178                  | 379,634                   |
| 101.04 - General Fund, Income Tax             | 634,288               | 675,084                | 675,084                | 664,651                  | 681,853                   |
| 101.05 - General Fund, Labor Relations        | 322,459               | 275,476                | 275,476                | 238,421                  | 272,996                   |
| 101.06 - General Fund, Finance                | 939,336               | 1,121,323              | 1,121,323              | 1,116,879                | 1,162,632                 |
| 101.07 - General Fund, Attorney               | 949,184               | 1,266,835              | 1,266,835              | 1,251,769                | 1,024,063                 |
| 101.09 - General Fund, Purchasing             | 672,893               | 726,164                | 726,737                | 735,136                  | 802,019                   |
| 101.11 - General Fund, Human Resources        | 428,034               | 435,216                | 523,216                | 491,162                  | 442,148                   |
| 101.12 - General Fund, Licensing & Compliance | 1,546,258             | 1,555,325              | 1,574,684              | 1,583,571                | 1,697,162                 |
| 101.13 - General Fund, Fire                   | 9,980,055             | 10,432,242             | 10,437,454             | 10,495,438               | 11,064,669                |
| 101.14 - General Fund, Police Department      | 17,625,218            | 18,484,292             | 18,511,570             | 18,549,157               | 19,367,955                |
| 101.15 - General Fund, Dispatch               | 1,490,186             | 1,471,421              | 1,471,421              | 1,408,916                | 1,347,692                 |
| 101.16 - General Fund, P&R                    | 3,134,789             | 3,098,721              | 3,099,922              | 4,969,347                | 3,854,502                 |
| 101.21 - General Fund, Transit                | 98,915                | 103,837                | 103,837                | 104,127                  | 97,751                    |
| 101.22 - General Fund, Streets                | 2,210,134             | 2,420,923              | 2,421,723              | 2,526,263                | 2,672,996                 |
| 101.26 - General Fund, Engineering            | 177,008               | 301,940                | 302,100                | 239,019                  | 237,480                   |
| 101.50 - General Fund, Other                  | 6,713,098             | 3,668,234              | 3,668,234              | 4,179,390                | 3,425,237                 |
| <b>Expenditure Totals:</b>                    | <b>49,217,275</b>     | <b>48,703,746</b>      | <b>48,846,329</b>      | <b>51,178,028</b>        | <b>50,653,045</b>         |

TAB 6

**City of Battle Creek**  
**General Fund Expenditures - Department Totals**

| Account Number           | Description                    | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|--------------------------|--------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund:</b>             | 101 - General Fund             |                       |                        |                        |                          |                           |
| <u>Expenditures</u>      |                                |                       |                        |                        |                          |                           |
| Department:              | 01 - City Manager              |                       |                        |                        |                          |                           |
| Business Unit Total:     | 2010 - Mayor & Commission      | 96,150                | 101,021                | 101,021                | 99,742                   | 118,082                   |
| Business Unit Total:     | 2200 - City Manager            | 1,018,937             | 1,255,250              | 1,255,250              | 1,250,983                | 993,731                   |
| <b>Department Total:</b> | <b>01 - City Manager</b>       | <b>1,115,087</b>      | <b>1,356,271</b>       | <b>1,356,271</b>       | <b>1,350,725</b>         | <b>1,111,813</b>          |
| Department:              | 02 - Assessor                  |                       |                        |                        |                          |                           |
| Business Unit Total:     | 2270 - Assessing               | 840,531               | 938,243                | 938,243                | 908,879                  | 1,010,443                 |
| <b>Department Total:</b> | <b>02 - Assessor</b>           | <b>840,531</b>        | <b>938,243</b>         | <b>938,243</b>         | <b>908,879</b>           | <b>1,010,443</b>          |
| Department:              | 03 - Treasurer                 |                       |                        |                        |                          |                           |
| Business Unit Total:     | 2540 - City Treasurer          | 339,804               | 372,199                | 372,199                | 365,178                  | 379,634                   |
| <b>Department Total:</b> | <b>03 - Treasurer</b>          | <b>339,804</b>        | <b>372,199</b>         | <b>372,199</b>         | <b>365,178</b>           | <b>379,634</b>            |
| Department:              | 04 - Income Tax                |                       |                        |                        |                          |                           |
| Business Unit Total:     | 2330 - Income Tax Division     | 634,288               | 675,084                | 675,084                | 664,651                  | 681,853                   |
| <b>Department Total:</b> | <b>04 - Income Tax</b>         | <b>634,288</b>        | <b>675,084</b>         | <b>675,084</b>         | <b>664,651</b>           | <b>681,853</b>            |
| Department:              | 05 - Labor Relations           |                       |                        |                        |                          |                           |
| Business Unit Total:     | 2250 - Employee Relations      | 322,459               | 275,476                | 275,476                | 234,653                  | 272,996                   |
| Business Unit Total:     | 9510 - City Stores             | 0                     | 0                      | 0                      | 3,768                    | 0                         |
| <b>Department Total:</b> | <b>05 - Employee Relations</b> | <b>322,459</b>        | <b>275,476</b>         | <b>275,476</b>         | <b>238,421</b>           | <b>272,996</b>            |
| Department:              | 06 - Finance                   |                       |                        |                        |                          |                           |
| Business Unit Total:     | 2290 - Finance                 | 939,336               | 1,121,323              | 1,121,323              | 1,116,879                | 1,162,632                 |
| <b>Department Total:</b> | <b>06 - Finance</b>            | <b>939,336</b>        | <b>1,121,323</b>       | <b>1,121,323</b>       | <b>1,116,879</b>         | <b>1,162,632</b>          |
| Department:              | 07 - Attorney                  |                       |                        |                        |                          |                           |
| Business Unit Total:     | 2240 - Attorney                | 949,184               | 1,266,835              | 1,266,835              | 1,251,769                | 1,024,063                 |
| <b>Department Total:</b> | <b>07 - Attorney</b>           | <b>949,184</b>        | <b>1,266,835</b>       | <b>1,266,835</b>       | <b>1,251,769</b>         | <b>1,024,063</b>          |

**City of Battle Creek**  
**General Fund Expenditures - Department Totals**

| Account Number Description                                   | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|--------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| Department: 09 - Purchasing                                  |                       |                        |                        |                          |                           |
| Business Unit Total: 2390 - Purchasing                       | 311,428               | 325,949                | 325,949                | 327,097                  | 337,030                   |
| Business Unit Total: 2630 - City Hall Maintenance            | 361,465               | 400,215                | 400,788                | 408,039                  | 464,989                   |
| <b>Department Total: 09 - Purchasing</b>                     | <b>672,893</b>        | <b>726,164</b>         | <b>726,737</b>         | <b>735,136</b>           | <b>802,019</b>            |
| Department: 11 - Human Resources                             |                       |                        |                        |                          |                           |
| Business Unit Total: 2370 - Human Resources                  | 428,034               | 435,216                | 523,216                | 491,162                  | 442,148                   |
| <b>Department Total: 11 - Human Resources</b>                | <b>428,034</b>        | <b>435,216</b>         | <b>523,216</b>         | <b>491,162</b>           | <b>442,148</b>            |
| Department: 12 - Licensing & Compliance                      |                       |                        |                        |                          |                           |
| Business Unit Total: 2110 - City Clerk                       | 319,492               | 348,898                | 348,898                | 354,855                  | 377,635                   |
| Business Unit Total: 2120 - Elections                        | 154,590               | 91,294                 | 91,294                 | 112,368                  | 159,768                   |
| Business Unit Total: 2130 - Civil Service                    | 52,798                | 41,008                 | 41,008                 | 43,076                   | 65,597                    |
| Business Unit Total: 3880 - Demolitions                      | 57,099                | 85,000                 | 93,131                 | 93,039                   | 93,131                    |
| Business Unit Total: 5300 - Weed Control                     | 64,788                | 90,403                 | 88,903                 | 83,853                   | 97,592                    |
| Business Unit Total: 8010 - Land Management                  | 46,322                | 55,800                 | 55,800                 | 51,800                   | 55,800                    |
| Business Unit Total: 8020 - Planning                         | 491,061               | 505,920                | 517,148                | 507,597                  | 497,926                   |
| Business Unit Total: 8040 - Neighborhood Code Compliance     | 360,107               | 337,002                | 338,502                | 336,983                  | 349,713                   |
| <b>Department Total: 12 - Licensing &amp; Compliance</b>     | <b>1,546,258</b>      | <b>1,555,325</b>       | <b>1,574,684</b>       | <b>1,583,571</b>         | <b>1,697,162</b>          |
| Department: 13 - Fire                                        |                       |                        |                        |                          |                           |
| Business Unit Total: 3360 - Fire Administration              | 1,245,310             | 1,210,703              | 1,208,543              | 1,271,619                | 1,383,127                 |
| Business Unit Total: 3380 - Firefighters                     | 8,734,745             | 9,221,539              | 9,228,911              | 9,223,819                | 9,681,542                 |
| <b>Department Total: 13 - Fire</b>                           | <b>9,980,055</b>      | <b>10,432,242</b>      | <b>10,437,454</b>      | <b>10,495,438</b>        | <b>11,064,669</b>         |
| Department: 14 - Police Department                           |                       |                        |                        |                          |                           |
| Business Unit Total: 3040 - Police Administration            | 1,052,521             | 1,252,885              | 1,257,885              | 1,211,807                | 1,143,840                 |
| Business Unit Total: 3050 - Police Correction                | 114,876               | 121,176                | 121,176                | 117,213                  | 127,691                   |
| Business Unit Total: 3060 - Police Crime Lab                 | 734,792               | 815,474                | 815,474                | 838,454                  | 1,110,137                 |
| Business Unit Total: 3070 - Police Investigative Services    | 1,599,393             | 1,621,075              | 1,720,758              | 1,757,893                | 1,762,674                 |
| Business Unit Total: 3080 - Fleet Management/Vehicle Insp    | 219,274               | 238,649                | 248,649                | 224,571                  | 209,076                   |
| Business Unit Total: 3090 - Police Special Invest Unit       | 725,777               | 1,478,342              | 795,866                | 781,261                  | 1,338,230                 |
| Business Unit Total: 3110 - Police Community Services        | 560,198               | 566,210                | 566,210                | 517,606                  | 564,870                   |
| Business Unit Total: 3115 - Police Fusion Center             | 0                     | 0                      | 0                      | 0                        | 564,201                   |
| Business Unit Total: 3120 - Police Records Management System | 128,431               | 163,247                | 163,247                | 186,029                  | 159,827                   |
| Business Unit Total: 3130 - Police Contracts                 | 247,132               | 706,157                | 706,157                | 577,359                  | 705,969                   |

**City of Battle Creek**  
**General Fund Expenditures - Department Totals**

| <b>Account Number Description</b>                          | <b>2017 Actual Amount</b> | <b>2018 Adopted Budget</b> | <b>2018 Amended Budget</b> | <b>2018 Estimated Amount</b> | <b>2019 Commission Review</b> |
|------------------------------------------------------------|---------------------------|----------------------------|----------------------------|------------------------------|-------------------------------|
| Business Unit Total: 3210 - Police Management Services     | 776,073                   | 946,826                    | 947,399                    | 873,659                      | 960,959                       |
| Business Unit Total: 3220 - Police Education/Training      | 245,467                   | 281,753                    | 275,753                    | 234,892                      | 330,773                       |
| Business Unit Total: 3230 - Police Animal Control          | 380,237                   | 397,477                    | 397,477                    | 387,615                      | 449,228                       |
| Business Unit Total: 3250 - Police Field Services          | 10,656,352                | 9,668,146                  | 10,274,243                 | 10,638,840                   | 9,725,721                     |
| Business Unit Total: 3290 - Emergency Services Coordinator | 184,696                   | 226,875                    | 221,276                    | 201,958                      | 214,759                       |
| <b>Department Total: 14 - Police Department</b>            | <b>17,625,218</b>         | <b>18,484,292</b>          | <b>18,511,570</b>          | <b>18,549,157</b>            | <b>19,367,955</b>             |
| <b>Department: 15 - Dispatch</b>                           |                           |                            |                            |                              |                               |
| <b>Business Unit Total: 3260 - Dispatch</b>                | 1,490,186                 | 1,471,421                  | 1,471,421                  | 1,408,916                    | 1,347,692                     |
| <b>Department Total: 15 - Dispatch</b>                     | <b>1,490,186</b>          | <b>1,471,421</b>           | <b>1,471,421</b>           | <b>1,408,916</b>             | <b>1,347,692</b>              |
| <b>Department: 16 - P&amp;R</b>                            |                           |                            |                            |                              |                               |
| Business Unit Total: 7000 - Admin                          | 783,482                   | 745,794                    | 745,794                    | 759,988                      | 438,885                       |
| Business Unit Total: 7010 - Special Projects               | 75,000                    | 125,000                    | 125,000                    | 125,000                      | 0                             |
| Business Unit Total: 7011 - Capital Repairs                | 0                         | 8,000                      | 8,000                      | 0                            | 0                             |
| Business Unit Total: 7020 - Athletics                      | 300,852                   | 353,271                    | 353,271                    | 367,567                      | 463,886                       |
| Business Unit Total: 7021 - Enrichment                     | 1,992                     | 2,150                      | 2,150                      | 2,501                        | 2,150                         |
| Business Unit Total: 7022 - Sports Forum Programs          | 225,879                   | 296,655                    | 296,655                    | 300,665                      | 243,138                       |
| Business Unit Total: 7023 - Youth Golf                     | 155,913                   | 118,750                    | 118,750                    | 119,095                      | 110,000                       |
| Business Unit Total: 7024 - Boys and Girls Club            | 86,634                    | 0                          | 0                          | 0                            | 0                             |
| Business Unit Total: 7028 - Health and Fitness Programs    | 1,768                     | 875                        | 875                        | 575                          | 900                           |
| Business Unit Total: 7030 - Interagency                    | 2,885                     | 14,016                     | 14,016                     | 5,658                        | 16,747                        |
| Business Unit Total: 7050 - Bailey Park                    | 513,086                   | 522,252                    | 523,036                    | 549,070                      | 523,411                       |
| Business Unit Total: 7060 - Binder Park Golf Course        | 0                         | 0                          | 0                          | 1,848,058                    | 1,213,775                     |
| Business Unit Total: 7100 - Willard Beach Admin            | 29,396                    | 33,395                     | 33,395                     | 34,596                       | 28,873                        |
| Business Unit Total: 7160 - Flash Flood Water Park         | 324,225                   | 272,585                    | 273,002                    | 262,465                      | 273,255                       |
| Business Unit Total: 7163 - Full Blast Special Evts/Groups | 2,843                     | 4,465                      | 4,465                      | 4,752                        | 0                             |
| Business Unit Total: 7170 - Full Blast Building            | 606,093                   | 557,563                    | 557,563                    | 559,607                      | 526,732                       |
| Business Unit Total: 7175 - Fitness Center                 | 24,741                    | 43,950                     | 43,950                     | 29,750                       | 12,750                        |
| <b>Department Total: 16 - P&amp;R</b>                      | <b>3,134,789</b>          | <b>3,098,721</b>           | <b>3,099,922</b>           | <b>4,969,347</b>             | <b>3,854,502</b>              |
| <b>Department: 21 - Transit</b>                            |                           |                            |                            |                              |                               |
| <b>Business Unit Total: 2650 - Intermodal</b>              | 98,915                    | 103,837                    | 103,837                    | 104,127                      | 97,751                        |
| <b>Department Total: 21 - Transit</b>                      | <b>98,915</b>             | <b>103,837</b>             | <b>103,837</b>             | <b>104,127</b>               | <b>97,751</b>                 |

**City of Battle Creek**  
**General Fund Expenditures - Department Totals**

| <b>Account Number Description</b>                          | <b>2017 Actual Amount</b> | <b>2018 Adopted Budget</b> | <b>2018 Amended Budget</b> | <b>2018 Estimated Amount</b> | <b>2019 Commission Review</b> |
|------------------------------------------------------------|---------------------------|----------------------------|----------------------------|------------------------------|-------------------------------|
| Department: 22 - Streets                                   |                           |                            |                            |                              |                               |
| Business Unit Total: 4460 - Outside Services               | 81,181                    | 52,402                     | 52,402                     | 83,482                       | 63,732                        |
| Business Unit Total: 4560 - Parks Building & Maint         | 300,826                   | 333,969                    | 334,335                    | 382,907                      | 437,676                       |
| Business Unit Total: 4565 - Willard Beach                  | 32,575                    | 26,899                     | 27,142                     | 31,790                       | 31,660                        |
| Business Unit Total: 4570 - Linear Park Maint & Developmnt | 57,575                    | 60,206                     | 60,206                     | 66,763                       | 66,845                        |
| Business Unit Total: 4600 - Street Lighting                | 1,123,064                 | 1,205,000                  | 1,205,000                  | 1,233,000                    | 1,225,000                     |
| Business Unit Total: 7190 - Central Business Dist Maint    | 599,583                   | 728,759                    | 728,950                    | 712,182                      | 828,934                       |
| Business Unit Total: 9520 - Cemeteries                     | 15,330                    | 13,688                     | 13,688                     | 16,139                       | 19,149                        |
| <b>Department Total: 22 - Streets</b>                      | <b>2,210,134</b>          | <b>2,420,923</b>           | <b>2,421,723</b>           | <b>2,526,263</b>             | <b>2,672,996</b>              |
| Department: 26 - Engineering                               |                           |                            |                            |                              |                               |
| Business Unit Total: 4450 - Engineering                    | 112,388                   | 136,940                    | 136,892                    | 136,892                      | 147,480                       |
| Business Unit Total: 4470 - Retention Basin Rehabilitation | 64,620                    | 165,000                    | 165,208                    | 102,127                      | 90,000                        |
| <b>Department Total: 26 - Engineering</b>                  | <b>177,008</b>            | <b>301,940</b>             | <b>302,100</b>             | <b>239,019</b>               | <b>237,480</b>                |
| Department: 50 - Other                                     |                           |                            |                            |                              |                               |
| Business Unit Total: 2190 - Lobbyist                       | 36,000                    | 36,000                     | 36,000                     | 36,000                       | 36,000                        |
| Business Unit Total: 5500 - Contributions - BCATS          | 26,935                    | 30,000                     | 30,000                     | 27,088                       | 30,000                        |
| Business Unit Total: 8140 - Contribution to Info Systems   | 0                         | 53,072                     | 53,072                     | 53,072                       | 0                             |
| Business Unit Total: 9100 - Reserve for Contingency        | 61,365                    | 0                          | 0                          | 54,871                       | 0                             |
| Business Unit Total: 9130 - Cable Access TV                | 355,973                   | 396,830                    | 396,830                    | 354,463                      | 344,000                       |
| Business Unit Total: 9650 - Contributions & Other          | 5,709,091                 | 2,614,462                  | 2,614,462                  | 3,116,026                    | 2,515,237                     |
| Business Unit Total: 9670 - Contrib to Outside Agencies    | 523,734                   | 537,870                    | 537,870                    | 537,870                      | 500,000                       |
| <b>Department Total: 50 - Other</b>                        | <b>6,713,098</b>          | <b>3,668,234</b>           | <b>3,668,234</b>           | <b>4,179,390</b>             | <b>3,425,237</b>              |
| <b>Fund Expenditures Total: 101 - General Fund</b>         | <b>49,217,275</b>         | <b>48,703,746</b>          | <b>48,846,329</b>          | <b>51,178,028</b>            | <b>50,653,045</b>             |

## General Fund Expenditures - Transfers

| Account                                                      | Account Description                                      | 2017 Actual Amount | 2018 Adopted Budget | 2018 Amended Budget | 2018 Estimated Amount | 2019 Commission Review |
|--------------------------------------------------------------|----------------------------------------------------------|--------------------|---------------------|---------------------|-----------------------|------------------------|
| <b>Fund 101 - General Fund</b>                               |                                                          |                    |                     |                     |                       |                        |
| EXPENSE                                                      |                                                          |                    |                     |                     |                       |                        |
| Business Unit <b>9650 - Contributions &amp; Other</b>        |                                                          |                    |                     |                     |                       |                        |
| Operating Transfers Out                                      |                                                          |                    |                     |                     |                       |                        |
| 960.296                                                      | Transfer to Primary Government Transfer to Kellogg Arena | 370,000            | 0                   | 0                   | 0                     | 0                      |
| 999.192                                                      | Trans Out Transfer to Expendable Trust                   | 9,600              | 0                   | 0                   | 0                     | 0                      |
| 999.222                                                      | Trans Out Transfer to Special Grants Fd                  | 46,169             | 0                   | 0                   | 0                     | 0                      |
| 999.257                                                      | Trans Out Transfer to Bdg Stabilization                  | 312,749            | 0                   | 0                   | 0                     | 0                      |
| 999.354                                                      | Trans Out Transfer to Energy Savings IPA                 | 383,321            | 383,322             | 383,322             | 383,322               | 189,165                |
| 999.360                                                      | Trans Out 2013 Capital Improvement Bonds                 | 645,284            | 642,910             | 642,910             | 642,910               | 687,106                |
| 999.361                                                      | Trans Out 2016 Capital Improvement Bonds                 | 1,346,565          | 0                   | 0                   | 501,564               | 550,736                |
| 999.402                                                      | Trans Out Transfer to Maj Street Construct               | 900,000            | 650,000             | 650,000             | 650,000               | 150,000                |
| 999.403                                                      | Trans Out Transfer to Loc Street Construct               | 100,000            | 0                   | 0                   | 0                     | 0                      |
| 999.588                                                      | Trans Out Transfer to BC Transit                         | 938,230            | 938,230             | 938,230             | 938,230               | 938,230                |
| 999.642                                                      | Trans Out Transfer to Self Insurance Fund                | 500,000            | 0                   | 0                   | 0                     | 0                      |
| 999.671                                                      | Trans Out Transfer to Information Tech                   | 107,172            | 0                   | 0                   | 0                     | 0                      |
| 999.681                                                      | Trans Out Transfer to Reprographics                      | 50,000             | 0                   | 0                   | 0                     | 0                      |
| Business Unit <b>9650 - Contributions &amp; Other Totals</b> |                                                          | 5,709,091          | 2,614,462           | 2,614,462           | 3,116,026             | 2,515,237              |

TAB 7

**City of Battle Creek  
General Fund  
Fund Balance Projection  
June 30, 2019**

Fund Balance:

|                                            |                            |
|--------------------------------------------|----------------------------|
| Unassigned Fund Balance 6/30/17            | \$ 5,958,796               |
| Other Fund Balance 6/30/17                 | 2,027,201                  |
| Estimated Revenue 7/1/17 - 6/30/18         | 51,348,588                 |
| Estimated Expenditures, 7/1/17 - 6/30/18   | 51,178,028                 |
| Revenues over (under) Expenditures         | <u>170,560</u>             |
| Projected Unassigned Fund Balance, 6/30/18 | 6,044,076                  |
| Projected Other Fund Balance, 6/30/18      | 2,112,481                  |
| Proposed Revenue, 7/1/18- 6/30/19          | 50,653,045                 |
| Proposed Expenditures, 7/1/18 - 6/30/19    | 50,653,045                 |
| Revenues over (under) Expenditures         | <u>-</u>                   |
| Proposed Unassigned Fund Balance, 6/30/19  | 6,044,076                  |
| Proposed Other Fund Balance, 6/30/19       | <u><u>\$ 2,112,481</u></u> |

# TAB 8

## City of Battle Creek

**Fund 202 - Major Streets & Trunklines**

## Summary

|                                                                                        | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|----------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 202 Major Street and Trunkline Maint</b>                                      |                       |                        |                        |                          |                           |
| Revenue                                                                                |                       |                        |                        |                          |                           |
| 202.22.1202 - Major Street and Trunkline Maint,Streets,Major Streets Revenues          | 5,358,954             | 5,614,428              | 5,614,428              | 6,581,525                | 6,188,500                 |
| Revenue Totals                                                                         | 5,358,954             | 5,614,428              | 5,614,428              | 6,581,525                | 6,188,500                 |
| Expenditures                                                                           |                       |                        |                        |                          |                           |
| 202.22.4602 - Major Street and Trunkline Maint,Streets,Traffic Signal Construction-Maj | 45,191                | 5,213                  | 15,729                 | 1,762                    | 15,454                    |
| 202.22.4622 - Major Street and Trunkline Maint,Streets,Surface Maintenance - Major     | 342,503               | 467,617                | 467,617                | 400,186                  | 576,751                   |
| 202.22.4642 - Major Street and Trunkline Maint,Streets,Sweeping & Flushing             | 199,531               | 224,802                | 224,802                | 195,915                  | 210,173                   |
| 202.22.4652 - Major Street and Trunkline Maint,Streets,Shoulder Maintenance            | 17,095                | 19,302                 | 19,302                 | 13,479                   | 16,246                    |
| 202.22.4672 - Major Street and Trunkline Maint,Streets,Drainage                        | 356,891               | 292,213                | 294,723                | 303,664                  | 326,728                   |
| 202.22.4682 - Major Street and Trunkline Maint,Streets,Roadside Cleanup                | 1,910                 | 6,715                  | 6,715                  | 3,167                    | 7,174                     |
| 202.22.4692 - Major Street and Trunkline Maint,Streets,Grass & Weed Control            | 61,543                | 61,563                 | 61,563                 | 49,825                   | 79,596                    |
| 202.22.4752 - Major Street and Trunkline Maint,Streets,Snow & Ice Control              | 695,613               | 924,486                | 924,486                | 774,877                  | 1,060,007                 |
| 202.22.4762 - Major Street and Trunkline Maint,Streets,Trees & Shrubs - Major          | 153,104               | 184,523                | 184,523                | 132,827                  | 211,811                   |
| 202.22.4792 - Major Street and Trunkline Maint,Streets,Admin & Recordkeeping           | 2,469,499             | 2,562,388              | 2,562,302              | 2,484,318                | 3,231,159                 |
| 202.22.4800 - Major Street and Trunkline Maint,Streets,Trunkline                       | 345,079               | 429,650                | 429,650                | 392,365                  | 459,964                   |
| 202.25.4592 - Major Street and Trunkline Maint,Traffic,Traffic Sign Construction - Maj | 4,915                 | 19,095                 | 19,095                 | 5,705                    | 22,099                    |
| 202.25.4632 - Major Street and Trunkline Maint,Traffic,Guard Rails & Posts             | 10,856                | 23,724                 | 23,724                 | 13,661                   | 27,907                    |
| 202.25.4722 - Major Street and Trunkline Maint,Traffic,Sign Maintenance                | 184,181               | 170,208                | 170,208                | 181,157                  | 178,636                   |
| 202.25.4732 - Major Street and Trunkline Maint,Traffic,Signal Maintenance              | 511,861               | 496,953                | 496,953                | 492,523                  | 560,088                   |
| 202.25.4742 - Major Street and Trunkline Maint,Traffic,Pavement Marking                | 121,115               | 151,186                | 151,186                | 106,186                  | 157,153                   |
| Expenditure Totals                                                                     | 5,520,889             | 6,039,638              | 6,052,578              | 5,551,617                | 7,140,946                 |
| <b>Fund Total: Major Street and Trunkline Maint</b>                                    | (161,935)             | (425,210)              | (438,150)              | 1,029,908                | (952,446)                 |

City of Battle Creek  
**Fund 203 - Local Streets**  
 Summary

|                                                                 | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|-----------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 203 Local Streets</b>                                  |                       |                        |                        |                          |                           |
| Revenue                                                         |                       |                        |                        |                          |                           |
| 203.22.1203 - Local Streets,Streets,Local Streets Revenue       | 2,776,845             | 3,144,900              | 3,144,900              | 3,254,000                | 3,535,500                 |
| Revenue Totals                                                  | 2,776,845             | 3,144,900              | 3,144,900              | 3,254,000                | 3,535,500                 |
| Expenditures                                                    |                       |                        |                        |                          |                           |
| 203.22.4623 - Local Streets,Streets,Surface Maintenance - Local | 602,228               | 565,147                | 565,147                | 630,577                  | 771,660                   |
| 203.22.4643 - Local Streets,Streets,Sweeping & Flushing         | 213,181               | 240,135                | 240,135                | 162,785                  | 244,628                   |
| 203.22.4653 - Local Streets,Streets,Shoulder Maintenance        | 20,443                | 30,216                 | 30,216                 | 27,769                   | 28,173                    |
| 203.22.4673 - Local Streets,Streets,Drainage                    | 370,858               | 402,906                | 402,906                | 359,848                  | 422,821                   |
| 203.22.4683 - Local Streets,Streets,Roadside Cleanup            | 5,421                 | 8,227                  | 8,227                  | 9,506                    | 8,865                     |
| 203.22.4693 - Local Streets,Streets,Grass & Weed Control        | 52,207                | 42,810                 | 42,810                 | 56,539                   | 66,097                    |
| 203.22.4753 - Local Streets,Streets,Snow & Ice Control          | 614,418               | 793,703                | 793,703                | 781,367                  | 928,301                   |
| 203.22.4763 - Local Streets,Streets,Trees & Shrubs - Local      | 437,673               | 451,133                | 451,133                | 447,281                  | 469,816                   |
| 203.22.4793 - Local Streets,Streets,Admin & Recordkeeping       | 418,112               | 494,782                | 494,782                | 432,230                  | 552,673                   |
| 203.25.4723 - Local Streets,Traffic,Sign Maintenance            | 223,910               | 190,977                | 190,977                | 228,838                  | 235,327                   |
| 203.25.4743 - Local Streets,Traffic,Pavement Marking            | 1,281                 | 0                      | 0                      | 0                        | 0                         |
| Expenditure Totals                                              | 2,959,731             | 3,220,036              | 3,220,036              | 3,136,740                | 3,728,361                 |
| <b>Fund Total: Local Streets</b>                                | (182,886)             | (75,136)               | (75,136)               | 117,260                  | (192,861)                 |

City of Battle Creek  
**Fund 580 - WK Kellogg Airport**  
 Summary

|                                                             | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|-------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 580 WK Kellogg Airport</b>                         |                       |                        |                        |                          |                           |
| Revenue                                                     |                       |                        |                        |                          |                           |
| 580.20.1580 - WK Kellogg Airport,Airport,Airport Revenue    | 1,451,280             | 1,677,628              | 1,677,628              | 1,906,495                | 1,799,655                 |
| 580.20.5370 - WK Kellogg Airport,Airport,Airport Operations | 113,993               | 44,924                 | 44,924                 | 44,924                   | 44,924                    |
| Revenue Totals                                              | 1,565,273             | 1,722,552              | 1,722,552              | 1,951,419                | 1,844,579                 |
| Expenditures                                                |                       |                        |                        |                          |                           |
| 580.20.5370 - WK Kellogg Airport,Airport,Airport Operations | 2,259,740             | 1,722,552              | 1,732,023              | 1,811,297                | 1,814,564                 |
| Expenditure Totals                                          | 2,259,740             | 1,722,552              | 1,732,023              | 1,811,297                | 1,814,564                 |
| <b>Fund Total: WK Kellogg Airport</b>                       | (694,467)             | 0                      | (9,471)                | 140,122                  | 30,015                    |

City of Battle Creek  
**Fund 588 - Transit**  
 Summary

|                                                                                   | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|-----------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 588 Battle Creek Transit System</b>                                      |                       |                        |                        |                          |                           |
| Revenue                                                                           |                       |                        |                        |                          |                           |
| 588.21.1588 - Battle Creek Transit System, Transit, BC Transit Revenue            | 3,844,961             | 3,837,746              | 3,837,746              | 3,775,619                | 3,775,313                 |
| Revenue Totals                                                                    | 3,844,961             | 3,837,746              | 3,837,746              | 3,775,619                | 3,775,313                 |
| Expenditures                                                                      |                       |                        |                        |                          |                           |
| 588.21.5930 - Battle Creek Transit System, Transit, BC Transit System Admin       | 910,252               | 609,623                | 610,093                | 549,728                  | 518,793                   |
| 588.21.5940 - Battle Creek Transit System, Transit, BC Transit System Maintenance | 692,709               | 672,544                | 672,233                | 667,561                  | 737,418                   |
| 588.21.5950 - Battle Creek Transit System, Transit, BC Transit System Operations  | 3,104,149             | 2,873,910              | 2,873,910              | 2,721,782                | 3,129,460                 |
| Expenditure Totals                                                                | 4,707,110             | 4,156,077              | 4,156,236              | 3,939,071                | 4,385,671                 |
| <b>Fund Total: Battle Creek Transit System</b>                                    | (862,149)             | (318,331)              | (318,490)              | (163,452)                | (610,358)                 |

City of Battle Creek  
**Fund 590 - Sewer**  
 Summary

|                                                    | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|----------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 590 Sewer</b>                             |                       |                        |                        |                          |                           |
| Revenue                                            |                       |                        |                        |                          |                           |
| 590.24.1590 - Sewer,Sewer,Sewer Fund Revenue       | 12,909,042            | 18,216,800             | 18,216,800             | 17,100,600               | 18,121,300                |
| Revenue Totals                                     | 12,909,042            | 18,216,800             | 18,216,800             | 17,100,600               | 18,121,300                |
| Expenditures                                       |                       |                        |                        |                          |                           |
| 590.24.5480 - Sewer,Sewer,Sewer Collection         | 8,017,930             | 3,358,452              | 3,358,423              | 3,156,220                | 3,357,996                 |
| 590.24.5550 - Sewer,Sewer,WWTP Operations          | 5,013,545             | 5,909,842              | 5,910,198              | 4,964,594                | 6,162,644                 |
| 590.24.5573 - Sewer,Sewer,Sewer Billing/Collecting | 402,213               | 354,350                | 354,350                | 369,382                  | 379,454                   |
| 590.24.5640 - Sewer,Sewer,WWTP Maintenance         | 1,981,956             | 2,176,548              | 2,246,619              | 2,041,478                | 2,515,330                 |
| 590.24.5800 - Sewer,Sewer,WWTP Administration      | 1,452,403             | 3,236,781              | 3,236,781              | 3,208,706                | 3,026,554                 |
| 590.24.5810 - Sewer,Sewer,WWTP Laboratory Services | 591,599               | 609,185                | 609,185                | 596,915                  | 688,310                   |
| Expenditure Totals                                 | 17,459,645            | 15,645,158             | 15,715,556             | 14,337,295               | 16,130,288                |
| <b>Fund Total: Sewer</b>                           | (4,550,604)           | 2,571,642              | 2,501,244              | 2,763,305                | 1,991,012                 |

City of Battle Creek  
**Fund 591 - Water**  
 Summary

|                                                   | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|---------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 591 Water</b>                            |                       |                        |                        |                          |                           |
| Revenue                                           |                       |                        |                        |                          |                           |
| 591.23.1591 - Water,Water,Water Fund Revenue      | 9,750,473             | 9,076,500              | 9,076,500              | 8,921,500                | 8,962,500                 |
| 591.23.4440 - Water,Water,DPW Records             | 15,075                | 12,900                 | 12,900                 | 22,400                   | 19,400                    |
| 591.23.5571 - Water,Water,Water Billing/Invoicing | 0                     | 0                      | 0                      | 0                        | 0                         |
| 591.23.5600 - Water,Water,Field Services          | 0                     | 0                      | 0                      | 0                        | 0                         |
| 591.23.5876 - Water,Water,Well Head Protection    | 25,860                | 40,000                 | 40,000                 | 20,000                   | 20,000                    |
| Revenue Totals                                    | 9,791,408             | 9,129,400              | 9,129,400              | 8,963,900                | 9,001,900                 |
| Expenditures                                      |                       |                        |                        |                          |                           |
| 591.23.4440 - Water,Water,DPW Records             | 261,206               | 290,861                | 290,861                | 282,373                  | 312,059                   |
| 591.23.5560 - Water,Water,Utility Administration  | 2,128,437             | 1,795,903              | 1,795,903              | 1,747,325                | 1,499,358                 |
| 591.23.5570 - Water,Water,Utility Billing - Water | 135,967               | 259,909                | 259,909                | 221,628                  | 227,256                   |
| 591.23.5571 - Water,Water,Water Billing/Invoicing | 0                     | 0                      | 0                      | 0                        | 0                         |
| 591.23.5600 - Water,Water,Field Services          | 4,045,080             | 2,027,075              | 2,052,393              | 1,841,990                | 2,407,412                 |
| 591.23.5630 - Water,Water,Water Meter Shop        | 236,443               | 297,731                | 297,731                | 228,767                  | 249,913                   |
| 591.23.5710 - Water,Water,Verona Pumping Station  | 1,460,377             | 1,527,798              | 1,527,804              | 1,133,300                | 1,798,013                 |
| 591.23.5876 - Water,Water,Well Head Protection    | 52,063                | 69,590                 | 90,695                 | 47,654                   | 79,505                    |
| Expenditure Totals                                | 8,319,571             | 6,268,867              | 6,315,296              | 5,503,037                | 6,573,516                 |
| <b>Fund Total: Water</b>                          | 1,471,836             | 2,860,533              | 2,814,104              | 3,460,863                | 2,428,384                 |

City of Battle Creek  
**Fund 641 - Equipment Center**  
 Summary

|                                                               | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|---------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 641 Equipment Center</b>                             |                       |                        |                        |                          |                           |
| Revenue                                                       |                       |                        |                        |                          |                           |
| 641.27.1641 - Equipment Center,Fleet,Equipment Center Revenue | 6,404,329             | 6,870,582              | 6,870,582              | 6,754,566                | 7,126,082                 |
| 641.27.9340 - Equipment Center,Fleet,Care Here                | 27,474                | 31,725                 | 31,725                 | 47,883                   | 31,725                    |
| Revenue Totals                                                | 6,431,803             | 6,902,307              | 6,902,307              | 6,802,449                | 7,157,807                 |
| Expenditures                                                  |                       |                        |                        |                          |                           |
| 641.27.9320 - Equipment Center,Fleet,Fleet Services           | 4,500,841             | 5,932,357              | 6,893,521              | 6,605,843                | 7,249,565                 |
| 641.27.9330 - Equipment Center,Fleet,Public Service Building  | 1,411,277             | 1,669,712              | 1,672,243              | 1,570,844                | 1,754,087                 |
| 641.27.9340 - Equipment Center,Fleet,Care Here                | 293                   | 0                      | 0                      | 0                        | 0                         |
| Expenditure Totals                                            | 5,912,410             | 7,602,069              | 8,565,764              | 8,176,687                | 9,003,652                 |
| <b>Fund Total: Equipment Center</b>                           | 519,393               | (699,762)              | (1,663,457)            | (1,374,238)              | (1,845,845)               |

City of Battle Creek

## Fund 671 - Information Technology

Summary

|                                                                                            | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|--------------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 671 Information Technology</b>                                                    |                       |                        |                        |                          |                           |
| Revenue                                                                                    |                       |                        |                        |                          |                           |
| 671.10.9150 - Information Technology,Information Technology,Information Technology         | 1,342,268             | 1,468,979              | 1,468,979              | 1,471,642                | 1,398,307                 |
| 671.10.9160 - Information Technology,Information Technology,IT/Communications              | 284,377               | 223,185                | 219,485                | 219,485                  | 442,832                   |
| 671.10.9170 - Information Technology,Information Technology,Geographic Information Systems | 211,956               | 208,000                | 208,000                | 207,857                  | 239,000                   |
| 671.10.9180 - Information Technology,Information Technology,Financial Software Upgrade     | 0                     | 0                      | 0                      | 0                        | 0                         |
| Revenue Totals                                                                             | 1,838,601             | 1,900,164              | 1,896,464              | 1,898,984                | 2,080,139                 |
| Expenditures                                                                               |                       |                        |                        |                          |                           |
| 671.10.9150 - Information Technology,Information Technology,Information Technology         | 1,338,894             | 1,175,780              | 1,179,780              | 1,172,735                | 1,639,950                 |
| 671.10.9160 - Information Technology,Information Technology,IT/Communications              | 140,748               | 342,323                | 344,557                | 297,766                  | 317,752                   |
| 671.10.9170 - Information Technology,Information Technology,Geographic Information Systems | 179,592               | 208,000                | 204,000                | 210,734                  | 231,141                   |
| 671.10.9180 - Information Technology,Information Technology,Financial Software Upgrade     | 0                     | 0                      | 0                      | 0                        | 0                         |
| 671.10.9190 - Information Technology,Information Technology,RMS Software Replacement       | 0                     | 0                      | 0                      | 0                        | 0                         |
| Expenditure Totals                                                                         | 1,659,234             | 1,726,103              | 1,728,337              | 1,681,235                | 2,188,843                 |
| <b>Fund Total: Information Technology</b>                                                  | 179,367               | 174,061                | 168,127                | 217,749                  | (108,704)                 |

City of Battle Creek  
**All Non-Major Funds**  
 Summary

|                                                                                    | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 217 Community Development Block Gt</b>                                    |                       |                        |                        |                          |                           |
| Revenue                                                                            |                       |                        |                        |                          |                           |
| 217.12.6205 - Community Development Block Gt,Licensing & Compliance,CDBG 2014-2015 | 134,321               | 0                      | 0                      | 0                        | 0                         |
| 217.12.6206 - Community Development Block Gt,Licensing & Compliance,CDBG 2015-2016 | 135,847               | 0                      | 230,036                | 230,036                  | 0                         |
| 217.12.6207 - Community Development Block Gt,Licensing & Compliance,CDBG 2016-2017 | 627,256               | 0                      | 677,571                | 425,261                  | 252,310                   |
| 217.12.6208 - Community Development Block Gt,Licensing & Compliance,CDBG 2017-2018 | 0                     | 1,101,955              | 1,152,588              | 766,038                  | 270,000                   |
| 217.12.6209 - Community Development Block Gt,Licensing & Compliance,CDBG 2018-2019 | 0                     | 0                      | 0                      | 0                        | 1,068,219                 |
| Revenue Totals                                                                     | 897,425               | 1,101,955              | 2,060,195              | 1,421,335                | 1,590,529                 |
| Expenditures                                                                       |                       |                        |                        |                          |                           |
| 217.12.6205 - Community Development Block Gt,Licensing & Compliance,CDBG 2014-2015 | 134,321               | 0                      | 0                      | 0                        | 0                         |
| 217.12.6206 - Community Development Block Gt,Licensing & Compliance,CDBG 2015-2016 | 135,847               | 0                      | 230,036                | 230,036                  | 0                         |
| 217.12.6207 - Community Development Block Gt,Licensing & Compliance,CDBG 2016-2017 | 627,256               | 0                      | 677,571                | 425,261                  | 252,310                   |
| 217.12.6208 - Community Development Block Gt,Licensing & Compliance,CDBG 2017-2018 | 0                     | 1,101,955              | 1,152,588              | 766,038                  | 270,000                   |
| 217.12.6209 - Community Development Block Gt,Licensing & Compliance,CDBG 2018-2019 | 0                     | 0                      | 0                      | 0                        | 1,068,219                 |
| Expenditure Totals                                                                 | 897,425               | 1,101,955              | 2,060,195              | 1,421,335                | 1,590,529                 |
| <b>Fund Total: Community Development Block Gt</b>                                  | (0)                   | 0                      | 0                      | 0                        | 0                         |
| <b>Fund: 249 Building Inspection Fund</b>                                          |                       |                        |                        |                          |                           |
| Revenue                                                                            |                       |                        |                        |                          |                           |
| 249.12.3870 - Building Inspection Fund,Licensing & Compliance,Inspections          | 696,144               | 567,475                | 567,475                | 535,842                  | 537,775                   |
| Revenue Totals                                                                     | 696,144               | 567,475                | 567,475                | 535,842                  | 537,775                   |
| Expenditures                                                                       |                       |                        |                        |                          |                           |
| 249.12.3870 - Building Inspection Fund,Licensing & Compliance,Inspections          | 625,830               | 735,756                | 737,541                | 710,847                  | 839,989                   |
| Expenditure Totals                                                                 | 625,830               | 735,756                | 737,541                | 710,847                  | 839,989                   |
| <b>Fund Total: Building Inspection Fund</b>                                        | 70,313                | (168,281)              | (170,066)              | (175,005)                | (302,214)                 |

City of Battle Creek  
**All Non-Major Funds**  
 Summary

|                                                                           | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|---------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 260 HOME</b>                                                     |                       |                        |                        |                          |                           |
| Revenue                                                                   |                       |                        |                        |                          |                           |
| 260.12.6256 - HOME,Licensing & Compliance,HOME 2015-2016                  | 99,203                | 0                      | 6,590                  | 6,590                    | 0                         |
| 260.12.6257 - HOME,Licensing & Compliance,HOME 2016-2017                  | 131,615               | 0                      | 171,061                | 155,304                  | 15,757                    |
| 260.12.6258 - HOME,Licensing & Compliance,HOME 2017-2018                  | 0                     | 201,980                | 250,713                | 375                      | 212,713                   |
| 260.12.6259 - HOME,Licensing & Compliance,HOME 2017-2018                  | 0                     | 0                      | 0                      | 0                        | 188,445                   |
| Revenue Totals                                                            | 230,819               | 201,980                | 428,364                | 162,269                  | 416,915                   |
| Expenditures                                                              |                       |                        |                        |                          |                           |
| 260.12.6256 - HOME,Licensing & Compliance,HOME 2015-2016                  | 99,203                | 0                      | 6,590                  | 6,590                    | 0                         |
| 260.12.6257 - HOME,Licensing & Compliance,HOME 2016-2017                  | 131,615               | 0                      | 171,061                | 155,304                  | 15,757                    |
| 260.12.6258 - HOME,Licensing & Compliance,HOME 2017-2018                  | 0                     | 201,980                | 250,713                | 375                      | 212,713                   |
| 260.12.6259 - HOME,Licensing & Compliance,HOME 2017-2018                  | 0                     | 0                      | 0                      | 0                        | 188,445                   |
| Expenditure Totals                                                        | 230,819               | 201,980                | 428,364                | 162,269                  | 416,915                   |
| <b>Fund Total: HOME</b>                                                   | 0                     | 0                      | 0                      | 0                        | 0                         |
| <b>Fund: 265 Narcotics Forfeiture</b>                                     |                       |                        |                        |                          |                           |
| Revenue                                                                   |                       |                        |                        |                          |                           |
| 265.14.2800 - Narcotics Forfeiture,Police Department,Narcotics Forfeiture | 81,324                | 150,000                | 150,000                | 130,672                  | 155,800                   |
| Revenue Totals                                                            | 81,324                | 150,000                | 150,000                | 130,672                  | 155,800                   |
| Expenditures                                                              |                       |                        |                        |                          |                           |
| 265.14.2800 - Narcotics Forfeiture,Police Department,Narcotics Forfeiture | 168,226               | 103,480                | 103,520                | 120,143                  | 102,634                   |
| Expenditure Totals                                                        | 168,226               | 103,480                | 103,520                | 120,143                  | 102,634                   |
| <b>Fund Total: Narcotics Forfeiture</b>                                   | (86,902)              | 46,520                 | 46,480                 | 10,529                   | 53,166                    |

City of Battle Creek  
**All Non-Major Funds**  
 Summary

|                                                                   | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|-------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 270 Michigan Justice Training</b>                        |                       |                        |                        |                          |                           |
| Revenue                                                           |                       |                        |                        |                          |                           |
| 270.14.2720 - Michigan Justice Training,Police Department,Act 302 | 20,023                | 18,400                 | 18,400                 | 18,400                   | 18,400                    |
| Revenue Totals                                                    | 20,023                | 18,400                 | 18,400                 | 18,400                   | 18,400                    |
| Expenditures                                                      |                       |                        |                        |                          |                           |
| 270.14.2720 - Michigan Justice Training,Police Department,Act 302 | 15,703                | 20,000                 | 20,000                 | 34,185                   | 21,039                    |
| Expenditure Totals                                                | 15,703                | 20,000                 | 20,000                 | 34,185                   | 21,039                    |
| <b>Fund Total: Michigan Justice Training</b>                      | 4,320                 | (1,600)                | (1,600)                | (15,785)                 | (2,639)                   |
| <b>Fund: 583 FAA Hangar</b>                                       |                       |                        |                        |                          |                           |
| Revenue                                                           |                       |                        |                        |                          |                           |
| 583.20.5834 - FAA Hangar,Airport,FAA Hangar                       | 404,400               | 404,400                | 404,400                | 404,400                  | 404,400                   |
| Revenue Totals                                                    | 404,400               | 404,400                | 404,400                | 404,400                  | 404,400                   |
| Expenditures                                                      |                       |                        |                        |                          |                           |
| 583.20.5834 - FAA Hangar,Airport,FAA Hangar                       | 368,383               | 404,400                | 440,408                | 440,696                  | 1,195,577                 |
| Expenditure Totals                                                | 368,383               | 404,400                | 440,408                | 440,696                  | 1,195,577                 |
| <b>Fund Total: FAA Hangar</b>                                     | 36,017                | 0                      | (36,008)               | (36,296)                 | (791,177)                 |

City of Battle Creek  
**All Non-Major Funds**  
 Summary

|                                                                                 | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|---------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 585 Automobile Parking System</b>                                      |                       |                        |                        |                          |                           |
| Revenue                                                                         |                       |                        |                        |                          |                           |
| 585.28.1585 - Automobile Parking System,Parking,Parking Revenue                 | 1,341,471             | 1,153,600              | 1,153,600              | 1,234,600                | 1,139,600                 |
| Revenue Totals                                                                  | 1,341,471             | 1,153,600              | 1,153,600              | 1,234,600                | 1,139,600                 |
| Expenditures                                                                    |                       |                        |                        |                          |                           |
| 585.28.5430 - Automobile Parking System,Parking,Parking Structure               | 1,420,038             | 1,124,544              | 1,124,544              | 1,124,798                | 1,192,648                 |
| Expenditure Totals                                                              | 1,420,038             | 1,124,544              | 1,124,544              | 1,124,798                | 1,192,648                 |
| <b>Fund Total: Automobile Parking System</b>                                    | (78,566)              | 29,056                 | 29,056                 | 109,802                  | (53,048)                  |
| <b>Fund: 596 Solid Waste Collection</b>                                         |                       |                        |                        |                          |                           |
| Revenue                                                                         |                       |                        |                        |                          |                           |
| 596.31.1596 - Solid Waste Collection,Solid Waste,Solid Waste Revenue            | 3,407,370             | 3,560,000              | 3,560,000              | 3,434,000                | 3,615,000                 |
| 596.31.5592 - Solid Waste Collection,Solid Waste,Recycling/Refuse Partnership   | 0                     | 0                      | 0                      | 0                        | 0                         |
| Revenue Totals                                                                  | 3,407,370             | 3,560,000              | 3,560,000              | 3,434,000                | 3,615,000                 |
| Expenditures                                                                    |                       |                        |                        |                          |                           |
| 596.31.5574 - Solid Waste Collection,Solid Waste,Solid Waste Billing/Collecting | 160,885               | 141,738                | 141,738                | 147,753                  | 157,375                   |
| 596.31.5590 - Solid Waste Collection,Solid Waste,Billing & Collecting - Code    | 3,178,312             | 248,845                | 248,845                | 202,665                  | 203,000                   |
| 596.31.5592 - Solid Waste Collection,Solid Waste,Recycling/Refuse Partnership   | 1,715                 | 3,065,698              | 3,065,698              | 2,913,209                | 3,160,429                 |
| Expenditure Totals                                                              | 3,340,913             | 3,456,281              | 3,456,281              | 3,263,627                | 3,520,804                 |
| <b>Fund Total: Solid Waste Collection</b>                                       | 66,458                | 103,719                | 103,719                | 170,373                  | 94,196                    |

City of Battle Creek  
**All Non-Major Funds**  
 Summary

|                                              | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|----------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 599 Economic Development Fund</b>   |                       |                        |                        |                          |                           |
| Revenue                                      |                       |                        |                        |                          |                           |
| 599.50.6000 - EDO                            | 0                     | 446,567                | 446,567                | 537,400                  | 554,302                   |
| Revenue Totals                               | 0                     | 446,567                | 446,567                | 537,400                  | 554,302                   |
| Expenditures                                 |                       |                        |                        |                          |                           |
| 599.50.6000 - EDO                            | 0                     | 446,541                | 446,541                | 498,707                  | 551,143                   |
| Expenditure Totals                           | 0                     | 446,541                | 446,541                | 498,707                  | 551,143                   |
| <b>Fund Total: Economic Development Fund</b> | 0                     | 26                     | 26                     | 38,693                   | 3,159                     |

City of Battle Creek  
**All Non-Major Funds**  
 Summary

|                                                                           | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|---------------------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 642 Self-Insurance</b>                                           |                       |                        |                        |                          |                           |
| Revenue                                                                   |                       |                        |                        |                          |                           |
| 642.08.1642 - Self-Insurance,Risk Management,Self Insurance Revenue       | 491,910               | 60,000                 | 60,000                 | 5,000                    | 0                         |
| 642.08.9197 - Self-Insurance,Risk Management,Employee Benefits            | 150,606               | 154,006                | 154,006                | 150,012                  | 321,404                   |
| 642.08.9260 - Self-Insurance,Risk Management,General Liability Operating  | 1,340,345             | 1,337,195              | 1,337,195              | 1,337,195                | 1,187,921                 |
| 642.08.9277 - Self-Insurance,Risk Management,Property Insurance           | 714,972               | 350,429                | 350,429                | 337,429                  | 462,460                   |
| 642.08.9280 - Self-Insurance,Risk Management,Health Insurance             | 9,348,005             | 10,556,468             | 10,556,468             | 11,041,112               | 12,051,906                |
| 642.08.9281 - Self-Insurance,Risk Management,Dental Insurance             | 650,483               | 718,579                | 718,579                | 668,590                  | 693,657                   |
| 642.08.9282 - Self-Insurance,Risk Management,Life Insurance               | 88,645                | 97,785                 | 97,785                 | 85,400                   | 85,400                    |
| 642.08.9283 - Self-Insurance,Risk Management,Vision Insurance             | 115,657               | 122,148                | 122,148                | 125,119                  | 126,329                   |
| 642.08.9500 - Self-Insurance,Risk Management,Risk Management-Workers Comp | 1,012,448             | 1,034,210              | 1,034,210              | 1,076,971                | 1,077,085                 |
| Revenue Totals                                                            | 13,913,070            | 14,430,820             | 14,430,820             | 14,826,828               | 16,006,162                |
| Expenditures                                                              |                       |                        |                        |                          |                           |
| 642.08.9197 - Self-Insurance,Risk Management,Employee Benefits            | 260,301               | 293,701                | 293,701                | 133,997                  | 342,169                   |
| 642.08.9260 - Self-Insurance,Risk Management,General Liability Operating  | 183,199               | 1,080,853              | 1,080,853              | 950,220                  | 917,560                   |
| 642.08.9277 - Self-Insurance,Risk Management,Property Insurance           | 758,170               | 457,053                | 460,718                | 363,553                  | 452,481                   |
| 642.08.9280 - Self-Insurance,Risk Management,Health Insurance             | 11,451,839            | 11,621,904             | 11,621,904             | 12,650,580               | 11,742,825                |
| 642.08.9281 - Self-Insurance,Risk Management,Dental Insurance             | 622,887               | 729,337                | 729,337                | 622,473                  | 622,473                   |
| 642.08.9282 - Self-Insurance,Risk Management,Life Insurance               | 89,952                | 110,266                | 110,266                | 86,976                   | 86,976                    |
| 642.08.9283 - Self-Insurance,Risk Management,Vision Insurance             | 119,354               | 135,426                | 135,426                | 126,956                  | 126,329                   |
| 642.08.9500 - Self-Insurance,Risk Management,Risk Management-Workers Comp | 748,722               | 933,051                | 933,051                | 777,785                  | 1,252,713                 |
| Expenditure Totals                                                        | 14,234,424            | 15,361,591             | 15,365,256             | 15,712,540               | 15,543,526                |
| <b>Fund Total: Self-Insurance</b>                                         | (321,354)             | (930,771)              | (934,436)              | (885,712)                | 462,636                   |

City of Battle Creek  
**All Non-Major Funds**  
 Summary

|                                                            | 2017 Actual<br>Amount | 2018 Adopted<br>Budget | 2018 Amended<br>Budget | 2018 Estimated<br>Amount | 2019 Commission<br>Review |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|--------------------------|---------------------------|
| <b>Fund: 681 Reproduction</b>                              |                       |                        |                        |                          |                           |
| Revenue                                                    |                       |                        |                        |                          |                           |
| 681.30.1681 - Reproduction,Print Shop,Reproduction Revenue | 50,000                | 0                      | 0                      | 0                        | 0                         |
| 681.30.9176 - Reproduction,Print Shop,Mail Services        | 111,162               | 119,634                | 119,634                | 114,640                  | 148,954                   |
| 681.30.9186 - Reproduction,Print Shop,Print Shop           | 208,776               | 211,000                | 211,000                | 213,815                  | 215,800                   |
| Revenue Totals                                             | 369,938               | 330,634                | 330,634                | 328,455                  | 364,754                   |
| Expenditures                                               |                       |                        |                        |                          |                           |
| 681.30.9176 - Reproduction,Print Shop,Mail Services        | 142,890               | 135,626                | 135,626                | 132,502                  | 171,839                   |
| 681.30.9186 - Reproduction,Print Shop,Print Shop           | 229,840               | 236,094                | 236,094                | 235,057                  | 229,206                   |
| Expenditure Totals                                         | 372,730               | 371,720                | 371,720                | 367,559                  | 401,045                   |
| <b>Fund Total: Reproduction</b>                            | (2,792)               | (41,086)               | (41,086)               | (39,104)                 | (36,291)                  |

# TAB 9

**TAB 10**

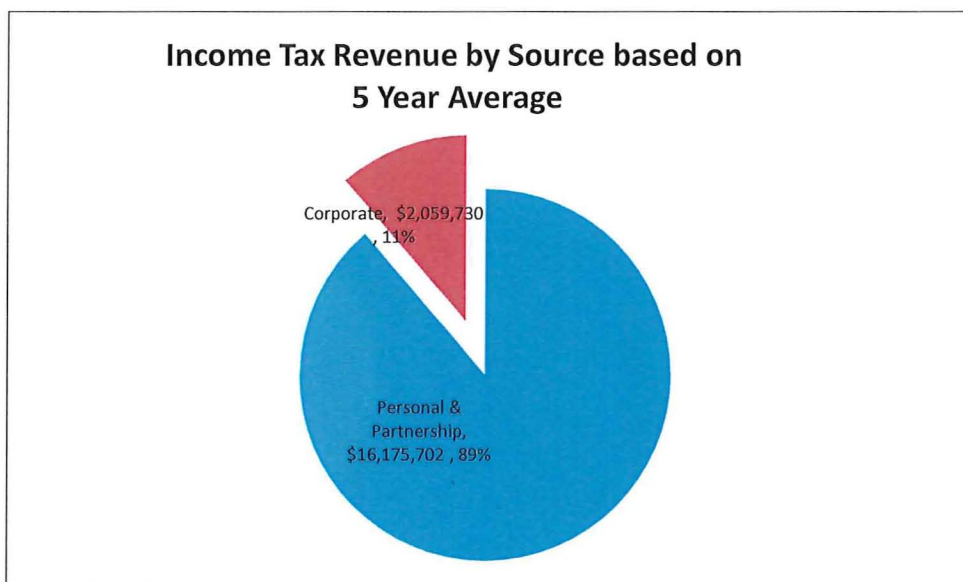
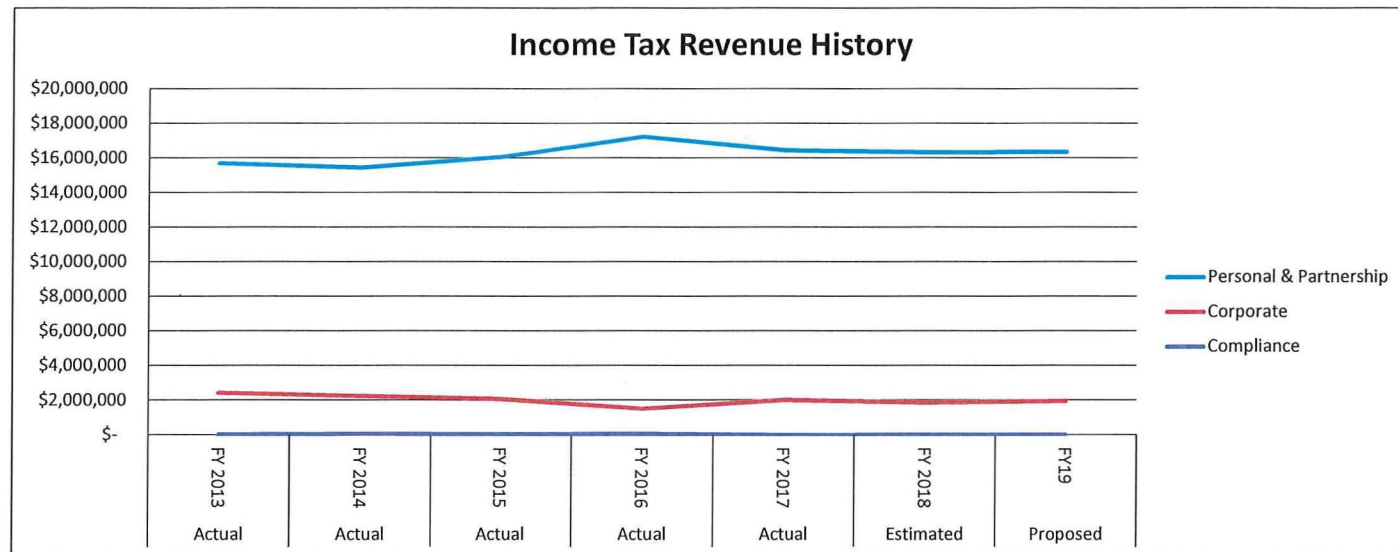
**City of Battle Creek  
Selected Funds  
Fund Balance/Working Capital Projections  
June 30, 2019**

| <b>Fund</b>                                                             | <b>Balance<br/>6/30/17</b> | <b>Estimated<br/>Revenue<br/>2017/2018</b> | <b>Estimated<br/>Expenditures/<br/>Expenses<br/>2017/2018</b> | <b>Estimated<br/>Balance<br/>6/30/18</b> | <b>Proposed<br/>Revenue<br/>2018/2019</b> | <b>Proposed<br/>Expenses<br/>2018/2019</b> | <b>Proposed<br/>Balance<br/>6/30/19</b> |
|-------------------------------------------------------------------------|----------------------------|--------------------------------------------|---------------------------------------------------------------|------------------------------------------|-------------------------------------------|--------------------------------------------|-----------------------------------------|
| <b>Special Revenue Funds (Restricted &amp; Committed Fund Balance):</b> |                            |                                            |                                                               |                                          |                                           |                                            |                                         |
| Motor Vehicle Highway                                                   |                            |                                            |                                                               |                                          |                                           |                                            |                                         |
| Major Street Fund                                                       | \$ 398,072                 | 6,581,525                                  | 5,551,617                                                     | 1,427,980                                | 6,188,500                                 | 7,140,946                                  | \$ 475,534                              |
| Local Street Fund                                                       | \$ 157,031                 | 3,254,000                                  | 3,136,740                                                     | 274,291                                  | 3,535,500                                 | 3,728,361                                  | \$ 81,430                               |
| Michigan Justice Training Fund                                          | \$ 35,672                  | 18,400                                     | 34,185                                                        | 19,887                                   | 18,400                                    | 21,039                                     | \$ 17,248                               |
| Narcotics Forfeiture Fund                                               | \$ 117,890                 | 130,672                                    | 120,143                                                       | 128,419                                  | 155,800                                   | 102,634                                    | \$ 181,585                              |
| Inspections Fund                                                        | \$ 900,777                 | 535,842                                    | 710,847                                                       | 725,772                                  | 537,775                                   | 839,989                                    | \$ 423,558                              |
| <b>Enterprise Funds (Working Capital):</b>                              |                            |                                            |                                                               |                                          |                                           |                                            |                                         |
| WK Kellogg Airport Fund                                                 | \$ 26,721                  | 1,951,419                                  | 1,811,297                                                     | 166,843                                  | 1,844,579                                 | 1,814,564                                  | \$ 196,858                              |
| FAA Fund                                                                | \$ 991,970                 | 404,400                                    | 440,696                                                       | 955,674                                  | 404,400                                   | 1,195,577                                  | \$ 164,497                              |
| Auto Parking System Fund                                                | \$ 279,312                 | 1,234,600                                  | 1,124,798                                                     | 389,114                                  | 1,139,600                                 | 1,192,648                                  | \$ 336,066                              |
| Battle Creek Transit Fund                                               | \$ 776,496                 | 3,775,619                                  | 3,939,071                                                     | 613,044                                  | 3,775,313                                 | 4,385,671                                  | \$ 2,686                                |
| Sewer Fund                                                              |                            | 17,100,600                                 | 14,337,295                                                    |                                          | 18,121,300                                | 16,130,288                                 |                                         |
| Water Fund                                                              |                            | 8,943,900                                  | 5,455,383                                                     |                                          | 8,981,900                                 | 6,494,011                                  |                                         |
| Water and Sewer Fund                                                    | \$ 27,465,539              | 26,044,500                                 | 19,792,678                                                    | 33,717,361                               | 27,103,200                                | 22,624,299                                 | \$ 38,196,262                           |
| Solid Waste Collection Fund                                             | \$ 563,032                 | 3,434,000                                  | 3,263,627                                                     | 733,405                                  | 3,615,000                                 | 3,520,804                                  | \$ 827,601                              |
| Economic Development Fund                                               | \$ -                       | 537,400                                    | 498,707                                                       | 38,693                                   | 554,302                                   | 551,143                                    | \$ 41,852                               |
| <b>Internal Service Funds (Unrestricted Net Position):</b>              |                            |                                            |                                                               |                                          |                                           |                                            |                                         |
| Equipment Center Fund                                                   | \$ 2,928,799               | 6,802,449                                  | 5,812,987                                                     | 3,918,261                                | 7,157,807                                 | 6,557,802                                  | \$ 4,518,266                            |
| Self Insurance Fund                                                     | \$ 985,957                 | 14,826,828                                 | 15,712,540                                                    | 100,245                                  | 16,006,162                                | 15,543,526                                 | \$ 562,881                              |
| Information Technology Fund                                             | \$ 296,701                 | 1,898,984                                  | 1,681,235                                                     | 514,450                                  | 2,080,139                                 | 2,188,843                                  | \$ 405,746                              |
| Reproduction Fund                                                       | \$ 78,399                  | 328,455                                    | 367,559                                                       | 39,295                                   | 364,754                                   | 401,045                                    | \$ 3,004                                |

TAB 11

City of Battle Creek, Michigan  
Financial Information/Budget background

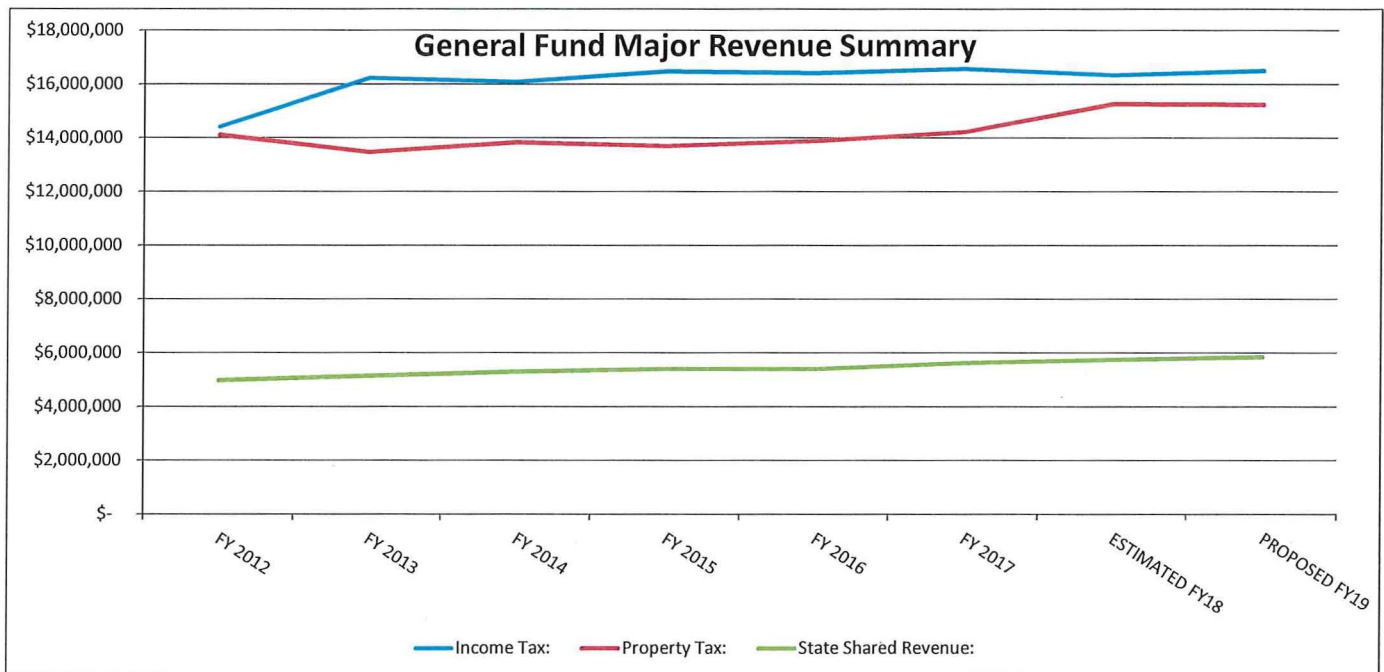
| Income Tax:              | Actual<br>FY 2013 | Actual<br>FY 2014 | Actual<br>FY 2015 | Actual<br>FY 2016 | Actual<br>FY 2017 | Estimated<br>FY 2018 | Proposed<br>FY19 | 5 Year Actual<br>Average |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|------------------|--------------------------|
| Personal & Partnership   | \$ 15,702,103     | \$ 15,442,622     | \$ 16,063,228     | \$ 17,235,252     | \$ 16,435,308     | \$ 16,333,000        | \$ 16,350,000    | \$ 16,175,702            |
| Corporate                | \$ 2,433,613      | \$ 2,249,589      | \$ 2,073,951      | \$ 1,515,185      | \$ 2,026,311      | \$ 1,875,125         | \$ 1,950,000     | \$ 2,059,730             |
| Compliance               | \$ 24,554         | \$ 67,778         | \$ 35,918         | \$ 58,274         | \$ 1,031          | \$ -                 | \$ -             | \$ 37,511                |
| Refunds                  | \$ (1,925,730)    | \$ (1,666,282)    | \$ (1,697,310)    | \$ (2,394,139)    | \$ (1,881,533)    | \$ (1,865,820)       | \$ (1,800,000)   | \$ (1,912,999)           |
| Total                    | \$ 16,234,540     | \$ 16,093,708     | \$ 16,475,787     | \$ 16,414,572     | \$ 16,581,117     | \$ 16,342,305        | \$ 16,500,000    | \$ 16,359,945            |
| % Change over Prior Year | 12.6%             | -0.9%             | 2.4%              | -0.4%             | 1.0%              | -1.4%                | 1.0%             |                          |



| Property Tax:            | Actual<br>FY 2013    | Actual<br>FY 2014    | Actual<br>FY 2015    | Actual<br>FY 2016    | Actual<br>FY 2017    | Estimated<br>FY 2018 | Proposed<br>FY2019   | 5 Year Actual<br>Average |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|
| Real Property            | \$ 11,506,305        | \$ 11,874,166        | \$ 11,642,431        | \$ 11,779,803        | \$ 12,294,324        | \$ 13,036,200        | \$ 13,054,597        | \$ 11,819,406            |
| Personal Property        | \$ 1,938,723         | \$ 1,896,225         | \$ 1,908,455         | \$ 1,975,552         | \$ 1,856,622         | \$ 2,050,733         | \$ 2,031,866         | \$ 1,915,115             |
| IFT                      | \$ 29,732            | \$ 67,555            | \$ 148,959           | \$ 133,814           | \$ 73,898            | \$ 176,964           | \$ 159,763           | \$ 90,792                |
| <b>Total</b>             | <b>\$ 13,474,760</b> | <b>\$ 13,837,946</b> | <b>\$ 13,699,844</b> | <b>\$ 13,889,169</b> | <b>\$ 14,224,844</b> | <b>\$ 15,263,897</b> | <b>\$ 15,246,226</b> | <b>\$ 13,825,313</b>     |
| % Change over Prior Year | -4.5%                | 2.7%                 | -1.0%                | 1.4%                 | 2.4%                 | 7.3%                 | -0.1%                |                          |

| State Shared Revenue:    | Actual<br>FY 2013   | Actual<br>FY 2014   | Actual<br>FY 2015   | Actual<br>FY 2016   | Actual<br>FY 2017   | Estimated<br>FY 2018 | Proposed<br>FY 2019 | 5 Year Actual<br>Average |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|--------------------------|
| Statutory                | \$ 1,329,768        | \$ 1,393,833        | \$ 1,436,386        | \$ 1,436,386        | \$ 1,436,386        | \$ 1,478,658         | \$ 1,449,413        | \$ 1,406,552             |
| Constitutional           | \$ 3,815,568        | \$ 3,905,356        | \$ 3,966,694        | \$ 3,962,883        | \$ 4,191,285        | \$ 4,267,402         | \$ 4,398,090        | \$ 3,968,357             |
| <b>Total</b>             | <b>\$ 5,145,336</b> | <b>\$ 5,299,189</b> | <b>\$ 5,403,080</b> | <b>\$ 5,399,269</b> | <b>\$ 5,627,671</b> | <b>\$ 5,746,060</b>  | <b>\$ 5,847,503</b> | <b>\$ 5,374,909</b>      |
| % Change over Prior Year | 3.3%                | 3.0%                | 2.0%                | -0.1%               | 4.2%                | 2.1%                 | 1.8%                |                          |

|                       | FY 2012       | FY 2013       | FY 2014       | FY 2015       | FY 2016       | FY 2017       | ESTIMATED FY18 | PROPOSED FY19 |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|
| Income Tax:           | \$ 14,420,494 | \$ 16,234,540 | \$ 16,093,708 | \$ 16,475,787 | \$ 16,414,572 | \$ 16,581,117 | \$ 16,342,305  | \$ 16,500,000 |
| Property Tax:         | \$ 14,108,503 | \$ 13,474,760 | \$ 13,837,946 | \$ 13,699,844 | \$ 13,889,169 | \$ 14,224,844 | \$ 15,263,897  | \$ 15,246,226 |
| State Shared Revenue: | \$ 4,979,584  | \$ 5,145,336  | \$ 5,299,189  | \$ 5,403,080  | \$ 5,399,269  | \$ 5,627,671  | \$ 5,746,060   | \$ 5,847,503  |



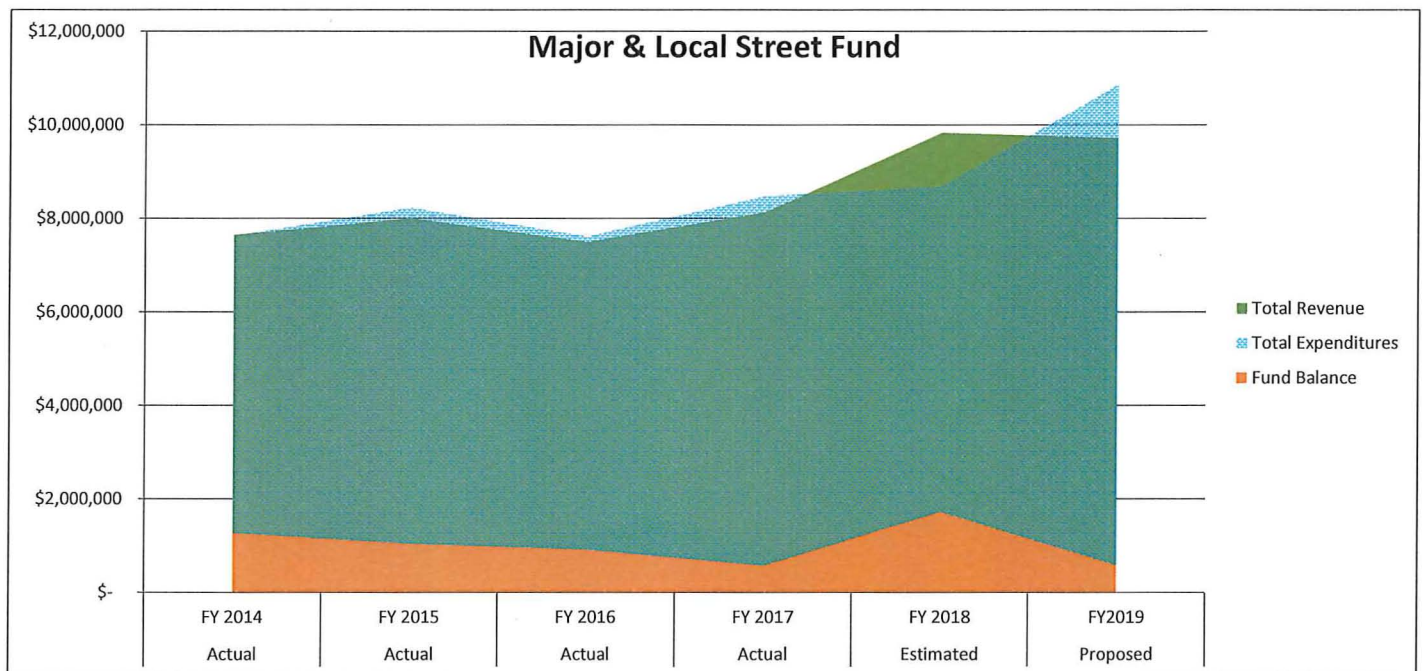
#### General Fund Revenue Summary

|                      | Proposed Budget<br>FY 2019 | % of Total<br>Revenue |
|----------------------|----------------------------|-----------------------|
| Income Tax           | \$ 16,500,000              | 33%                   |
| Property Tax         | \$ 15,246,226              | 30%                   |
| State Shared Revenue | \$ 5,847,503               | 12%                   |
| <b>Subtotal</b>      | <b>\$ 37,593,729</b>       | <b>74%</b>            |

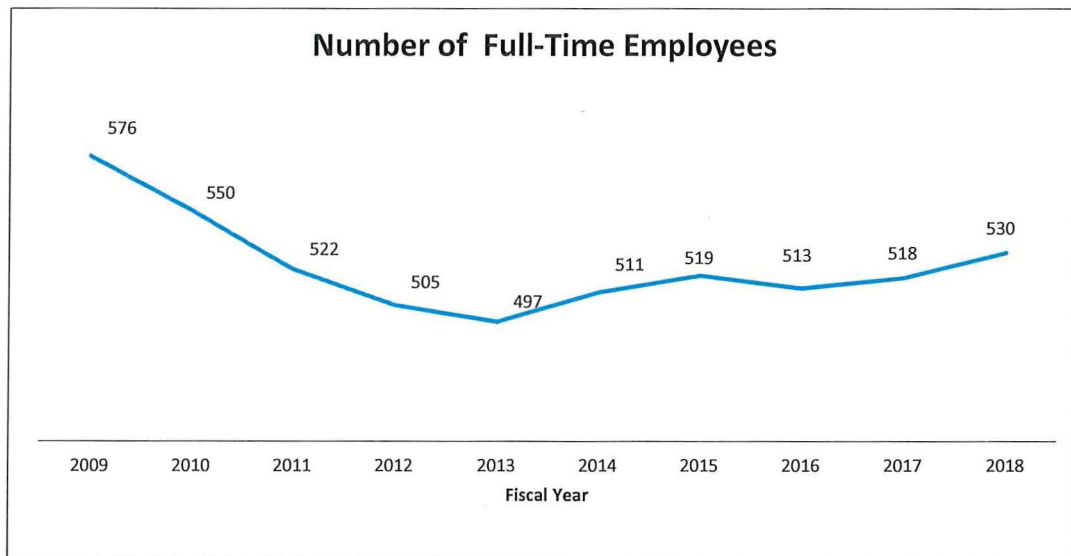
Total General Fund Revenue  
Budget Proposed \$ 50,653,045

# Act 51 Major and Local Streets

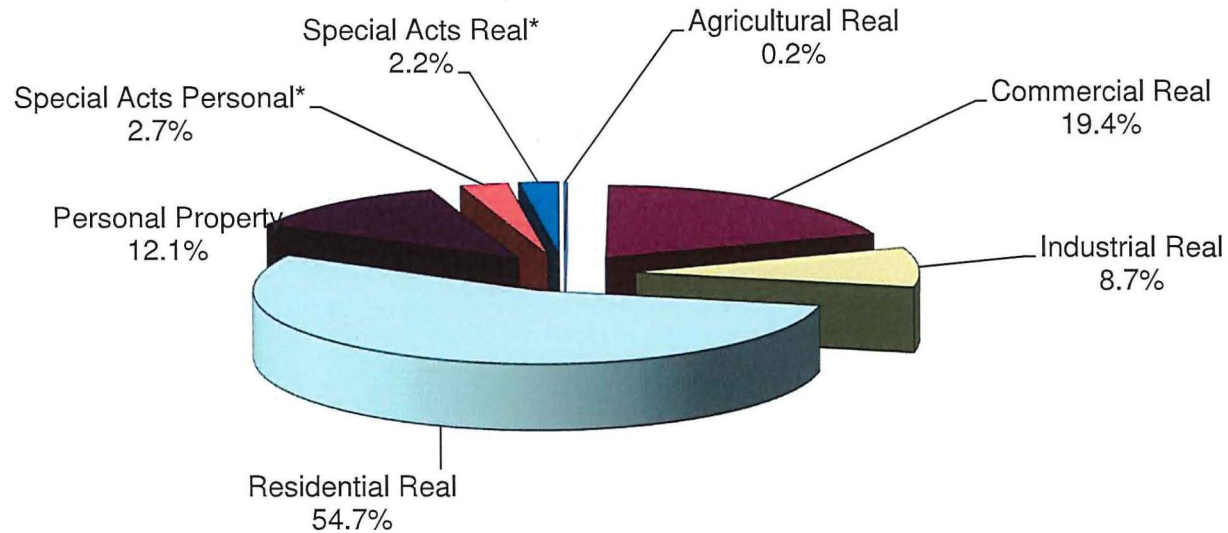
| Total Revenue             | Actual<br>FY 2013 | Actual<br>FY 2014 | Actual<br>FY 2015 | Actual<br>FY 2016 | Actual<br>FY 2017 | Estimated<br>FY 2018 | Proposed<br>FY2019 | 5 Year Actual<br>Average |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|--------------------|--------------------------|
| Major Streets             | \$ 4,548,402      | \$ 4,835,786      | \$ 5,238,995      | \$ 4,703,799      | \$ 5,358,954      | \$ 6,581,525         | \$ 6,188,500       | \$ 4,937,187             |
| Local Streets             | \$ 2,438,803      | \$ 2,818,124      | \$ 2,762,994      | \$ 2,796,207      | \$ 2,776,845      | \$ 3,254,000         | \$ 3,535,500       | \$ 2,718,595             |
| Total Revenue             | \$ 6,987,205      | \$ 7,653,910      | \$ 8,001,989      | \$ 7,500,006      | \$ 8,135,799      | \$ 9,835,525         | \$ 9,724,000       | \$ 7,655,782             |
| <b>Total Expenditures</b> |                   |                   |                   |                   |                   |                      |                    |                          |
| Major Streets             | \$ 4,576,329      | \$ 4,809,978      | \$ 5,363,292      | \$ 4,655,907      | \$ 5,520,889      | \$ 5,551,617         | \$ 7,140,946       | \$ 4,985,279             |
| Local Streets             | \$ 2,421,831      | \$ 2,816,940      | \$ 2,870,219      | \$ 2,964,820      | \$ 2,959,731      | \$ 3,136,740         | \$ 3,728,361       | \$ 2,806,708             |
| Total Expenditures        | \$ 6,998,160      | \$ 7,626,918      | \$ 8,233,511      | \$ 7,620,727      | \$ 8,480,620      | \$ 8,688,357         | \$ 10,869,307      | \$ 7,791,987             |
| Change in Fund Balance    | \$ (10,955)       | \$ 26,992         | \$ (231,522)      | \$ (120,721)      | \$ (344,821)      | \$ 1,147,168         | \$ (1,145,307)     |                          |
| Fund Balance              | \$ 1,245,928      | \$ 1,272,920      | \$ 1,041,398      | \$ 920,677        | \$ 575,856        | \$ 1,723,024         | \$ 577,717         |                          |



Number of City Employees



**CITY OF BATTLE CREEK  
2018 ASSESSED / TAXABLE VALUE BY PROPERTY CLASSIFICATION**



|                     |                          |                      |                    |
|---------------------|--------------------------|----------------------|--------------------|
| ■ Agricultural Real | ■ Commercial Real        | □ Industrial Real    | □ Residential Real |
| ■ Personal Property | ■ Special Acts Personal* | ■ Special Acts Real* |                    |

| Property Classification | 2016                 |                      | 2017                 |                      | 2018                 |                      |
|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                         | Assessed             | Taxable              | Assessed             | Taxable              | Assessed             | Taxable              |
| Agricultural Real       | 5,739,140            | 2,303,425            | 5,607,995            | 2,297,047            | 5,738,071            | 2,342,479            |
| Commercial Real         | 265,685,580          | 245,380,944          | 281,698,165          | 248,962,237          | 286,926,043          | 249,105,380          |
| Industrial Real         | 120,378,045          | 117,111,089          | 117,184,067          | 113,030,012          | 115,045,783          | 111,602,890          |
| Residential Real        | 738,158,874          | 678,820,003          | 767,435,542          | 686,864,902          | 785,501,229          | 701,928,296          |
| Personal Property       | 162,615,803          | 162,533,256          | 150,194,212          | 150,132,197          | 155,096,608          | 155,035,548          |
| Special Acts Personal*  | 46,148,308           | 46,148,308           | 37,942,272           | 37,942,272           | 34,746,256           | 34,746,256           |
| Special Acts Real*      | 36,077,932           | 35,031,438           | 34,613,135           | 32,981,014           | 29,469,357           | 28,670,966           |
| <b>TOTALS</b>           | <b>1,374,803,682</b> | <b>1,287,328,463</b> | <b>1,394,675,388</b> | <b>1,272,209,681</b> | <b>1,412,523,347</b> | <b>1,283,431,815</b> |

\*Special Acts include Industrial Facilities, Neighborhood Enterprise Zone, Obsolete Property Rehabilitation, DNR-PILOT, Land Bank Sale, PA210 COM Rehab.

Ad Valorem includes PA189 & Sr/Dis. Housing

**TAB 12**