

Jack Phillips
Supervisor

Kathleen McQueen
Clerk

Steve Wiswasser
Treasurer

Dan Wietecha
Superintendent



Cindy Cronk
Trustee

Denise McCrimmon
Trustee

Al Rosekrans
Trustee

Dan Stockwell
Trustee

MEMORANDUM

TO: Board of Trustees

FROM: Dan Wietecha, Superintendent *DW*

DATE: November 30, 2016

RE: 2017 Budget

Attachment: 2017 Budget – Board of Trustees Working Draft (dated 11/30/2016)

Development of the Township's 2017 Budget began in June 2016. Input and budget requests were solicited from Department Heads and Committees from mid June through late August. The Superintendent's budget recommendation was submitted to the Board of Trustees (BOT) on September 2. Then the Finance Committee reviewed and adjusted the budget over several meetings and made its recommendation to the BOT on October 10. The BOT had a general discussion of the budget during a work session on October 17. On November 21, the BOT decided on a full-time Treasurer and employee dental benefits. On November 29, the BOT held a special meeting to review and discuss the budget in detail. The General Fund has **expenditures \$4,549 less than revenues.**

Coming out of the BOT's November 29 meeting, this cover memo 1) presents the budget changes which the BOT generally agreed and 2) highlights the areas that anticipate further inquiry and discussion.

Township Board – There was some general discussion about reviewing the number, membership, and payment of Township committees. Membership in LEAP is discontinued.

Ordinance Compliance – The BOT felt that there should be a better approach to ordinance compliance. Several suggestions to explore included: reducing it to a part-time position, contracting with a private company, contracting with Clinton County, providing more recycling and Junk Day type services, or combining code compliance with a fire inspector.

Treasurer Department – The recommended budget reflects a full-time Treasurer. Due to the Treasurer being elected into the position and not serving in it the past year, the 2% wage increase for employees is not proposed for this position this year.

Computer Services – A BS&A software module for Planning, Engineering, and Zoning would assist with record keeping and tracking; it is listed as a 2018 expense. The BOT would like to look into the feasibility and cost of off-site "cloud" storage for records and data to reduce the risk due to damage, fire, etc. at the Township. The BOT would like to bid IT support services in the coming year to make sure we are getting the best service at the best price.

Police Department – The BOT discussed the department’s request to add an officer, the potential of a Department of Justice COPS grant, and the replacement of the unmarked Escape. These items were not proposed for inclusion in the budget at this time.

Fire Department – The number of calls is significantly up (on pace for over 1000 this year versus 844 last year). Additionally, there is need for better coverage. This has been partly addressed by adding a half-time position earlier this year and a proposed weekend on-call stipend. The Department has requested additional staff / coverage, in particular a Fire Inspector.

Several vehicles are anticipated within the next few years: a new multi-function squad vehicle, an SUV for administration / support use, and a second FARV. These expenses would have been partially offset by the sale of three obsolete / unserviceable vehicles. Replacement pumpers are anticipated beyond the multi-year budget in 2025 for \$750,000 and 2029 for \$600,000. Establishing a vehicle replacement fund to fully fund the future purchase of these vehicles would require about \$140,000 per year over the next twelve years. At this time the BOT has not determined a new “truck fund” to save for the future vehicles.

Senior Center – The BOT recognized that the Senior Center has been a victim of its own success: with the growth in the number of patrons and the expansion to five days, costs have escalated. This will need to be investigated by staff, the Senior Services Advisory Committee, and the BOT to determine how best to control the costs of the operation.

The BOT decided against increasing the meal prices.

Farmers Market – It was noted that the BOT’s April 2013 commitment to funding for the Farmers Market had been for three years which would have been this past April, since then the support has continued as a matter of the approved budget. The level of support, alternate funding sources, and ongoing sustainability of the Farmers Market should be discussed further.

The Farmers Market Promotion Program grant continues through October 2017.

Building & Zoning Fund – There was a public comment advising the BOT look into contracting with Clinton County for building inspection service. The County has online permitting and scheduling and could still have a part-time person in the office in Bath.

Library Center – The BOT generally felt that funding for the Library should not be cut off suddenly but it cannot continue to be funded directly by the Township on an ongoing basis. A long-term plan is needed, and progress needs to be made promptly. On October 17, the BOT named a Library Negotiating Team to pursue a district library, millage, or other long-term support structure for the Library. The team has not yet met.

Capital Projects Fund – The recommended budget includes construction of a restroom in Couzens Park, but the BOT questioned the budget estimate. The \$60,000 budget is similar to the \$45,000 spent and \$10,000 donated labor for a restroom at Wiswasser Park a few years ago. But it is much less than the \$80,000 estimated by Spicer engineers this fall.

There was also concern about the work and effort that go into the Capital Improvements Plan (CIP) process if there is not sufficient money in the budget for projects.

Sanitary Sewer Fund – At this time, this is basically a place holder in the budget. We have plans to construct the Lift Station 203 and Equalization Basin project in 2017. A request for qualifications (RFQ) has been issued for engineering service on this project; the application deadline is December 2. Although the precise project is in question at the moment, it will cost much more than we’d thought originally. When the engineer, scope, schedule, and funding of the project are better defined, sewer rates will need to be raised significantly, currently estimated in the range of 25% to 30%. The BOT also inquired into collection of debt assessments in addition to the user charges.

REVENUES		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	6/30/2016 ACTUAL	2017 BUDGET	2017 BUDGET	2017 Budget	2018 BUDGET	2019 BUDGET	2020 BUDGET	
101-000-401.000	Current Property Taxes	1,223,132	1,299,769	1,351,173	1,388,267	1,385,894	1,385,894	1,385,894	1,413,612	1,441,884	1,470,722	
101-000-403.000	Police & Fire Taxes	1,053,468	1,095,580	1,140,404	1,089,449	1,183,534	1,183,534	1,183,534	1,207,205	1,231,349	1,255,976	
101-000-407.000	Property Tax Collection Fees	161,915	164,526	155,000	78,462	158,000	158,000	158,000	158,000	158,000	158,000	
101-000-423.000	Trailer Taxes	2,134	7,812	2,000	(1,891)	3,168	3,168	3,168	3,168	3,168	3,168	
101-000-445.000	Interest on Taxes	4,266	6,559	4,000	2,970	4,000	4,000	4,000	4,000	4,000	4,000	
101-000-476.000	Franchise Fees	44,935	50,079	40,000	46,061	50,000	50,000	50,000	50,000	50,000	50,000	
101-000-478.000	Payment in Lieu of Taxes	4,493	333	8,600	8,467	9,000	9,000	9,000	9,000	9,000	9,000	
101-000-539.000	STATE GRANTS	27,405	16,716	-	-	-	-	-	-	-	-	
101-000-573.000	Liquor License Fees	7,998	7,240	3,000	69	2,500	2,500	2,500	2,500	2,500	2,500	
101-000-574.000	State Sales Tax - Statutory	-	4,715	30,695	10,230	30,695	30,695	30,695	30,695	30,695	30,695	
101-000-576.000	State Sales Tax - Constitution	1,046,700	902,169	922,728	129,160	892,133	892,133	892,133	892,133	892,133	892,133	
101-000-577.000	METRO ACT REVENUE	10,314	9,609	10,000	-	10,000	10,000	10,000	10,000	10,000	10,000	
101-000-580.000	Contributions from Local Units	46,953	47,533	45,000	-	45,900	45,900	45,900	46,818	47,754	48,709	
101-000-585.000	ORGANIZATION/FOUNDATION GRANTS	-	-	2,250	-	-	-	-	-	-	-	
101-000-608.000	Court Fees	41,118	32,506	35,000	19,336	35,000	35,000	35,000	35,000	35,000	35,000	
101-000-609.000	Police Report Fees	1,971	984	1,300	696	1,300	1,300	1,300	1,300	1,300	1,300	
101-000-610.000	SEXUAL OFFENDER , REG, FEES,	220	170	150	240	150	150	150	150	150	150	
101-000-612.000	Fingerprinting Service Fees	370	330	250	60	150	150	150	150	150	150	
101-000-613.000	Fire Report Fees	20	5	-	-	-	-	-	-	-	-	
101-000-617.000	Administration Charges - Sewer	25,000	40,000	40,000	10,000	40,000	45,000	45,000	40,000	40,000	40,000	
101-000-618.000	Administration Charges - Water	6,000	6,000	6,000	1,500	6,000	6,000	6,000	6,000	6,000	6,000	
101-000-619.000	OTHER FEES	2,787	(1,797)	250	393	250	250	250	250	250	250	
101-000-639.000	OTHER CHARGES FOR SERVICES RENDERED	-	6,655	-	(6,430)	-	-	-	-	-	-	
101-000-644.000	Sales	-	3,754	84,000	101,612	1,000	-	-	33,000	8,000	8,000	
101-000-651.000	Parks and Recreation Charges	17,032	24,859	25,374	11,752	25,000	22,000	22,000	25,000	25,000	25,000	
101-000-665.000	Interest	197,342	99,227	80,000	23,811	65,000	65,000	65,000	65,000	65,000	65,000	
101-000-667.000	RENT	55,350	51,233	50,600	24,382	50,600	50,600	50,600	50,600	50,600	50,600	
101-000-667.002	BCC RENT	25	6,140	2,500	2,460	3,000	3,000	3,000	3,000	3,000	3,000	
101-000-667.003	WISWASSER PAVILION RENT	-	2,040	1,500	960	1,500	1,500	1,500	1,500	1,500	1,500	
101-000-667.004	GAZEBO RENT	-	230	-	-	-	-	-	-	-	-	
101-000-671.000	Other Revenue	3,206	2,137	3,000	535	1,500	1,500	1,500	1,500	1,500	1,500	
101-000-672.000	Reimbursements - Housing Comm.	-	-	500	-	500	500	500	500	500	500	
101-000-673.000	SPECIAL ASSESSMENTS	320	-	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000	
101-000-674.000	DONATIONS	-	1,100	-	-	-	-	-	-	-	-	
101-000-674.751	PARKS AND REC DONATIONS	249	3,374	-	45	-	-	-	-	-	-	
101-000-676.000	Reimbursements - Other	21,489	38,806	18,773	(2,719)	19,635	19,635	19,635	20,269	20,978	21,347	
101-000-687.000	Refunds and Rebates	1,351	339	19,000	22,803	-	4,995	4,995	-	-	-	
101-000-691.000	Operating Transfers In	-	7,500	8,750	1,875	10,000	10,000	10,000	10,000	10,000	10,000	
	TOTAL REVENUES	4,007,564	3,938,232	4,092,797	2,964,555	4,036,409	4,042,404	4,042,404	4,121,350	4,150,411	4,205,200	

COMMENTS:

- 401 - Calculated at \$1,450,894 less 425 payment Bath to DeWitt (\$65,000); estimate 2% growth per year
- 423 - \$0.50 per pccupied lot per month
- 574 - Michigan Department of Treasury estimate
- 576 - Michigan Department of Treasury estimate
- 580 - East Lansing 425 payment to Bath
- 617 - From Sewer Fund to offset office support
- 618 - From Water Fund to offset office support
- 644 - \$8,000 PD Tahoe in 2018-2020, \$25,000 three FD vehicles in 2018
- 651 - Based on registration fees for recreation programs
- 672 - balances 101-101-716
- 673 - Collections for mowing enforcement, balances 101-140-959
- 676 - DeWitt payment for Ordinance Compliance Officer, estimate 10 hours/week plus half of training
- 687 - Payments by schools for special elections, overpayment refunds, insurance payment to cover vehicle repairs, rebates, etc
- 691 - From Cemetery Fund to offset office and mowing/maintenance support

EXPENSES		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
DEPARTMENT	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
101	Township Board	194,843	169,520	172,276	129,871	161,719	172,584	162,584	159,719	159,719	159,719	
140	Ordinance Compliance	87,625	86,725	84,797	41,676	87,526	88,770	89,532	89,421	90,785	92,214	
171	Supervisor	13,187	14,142	15,378	7,462	20,512	20,470	20,470	19,462	19,262	19,212	
172	Superintendent	76,376	110,033	118,249	52,189	117,239	117,347	118,526	116,867	117,587	118,330	
191	Elections	20,423	4,478	35,769	8,094	18,506	18,506	18,506	30,215	9,265	30,215	
209	Assessor	118,686	104,442	144,979	54,690	142,471	133,686	136,069	163,804	169,828	171,905	
210	Legal Services	38,246	25,687	25,000	9,117	25,000	25,000	25,000	25,000	25,000	25,000	
215	Clerk	163,775	170,501	168,815	86,842	171,637	170,503	171,425	175,700	178,657	181,709	
220	Engineering	4,494	6,807	4,000	2,049	4,000	4,000	4,000	4,000	4,000	4,000	
227	Administrative Services	71,571	79,881	89,134	42,878	83,355	82,297	77,059	96,209	97,604	99,046	
247	Board of Review	1,924	1,347	2,615	1,173	2,615	2,615	2,615	2,615	2,615	2,615	
253	Treasurer	180,923	175,414	228,995	88,370	241,197	233,210	210,954	253,146	256,407	259,765	
258	Computer Services	103,987	106,283	132,484	40,747	116,909	116,909	116,909	103,624	98,574	87,074	
265	Building & Grounds	136,964	102,730	131,500	55,431	96,852	106,327	106,327	98,547	102,252	95,252	
301	Police Department	1,339,539	1,489,628	1,364,235	593,084	1,390,728	1,307,056	1,333,336	1,599,945	1,653,612	1,619,761	
336	Fire Department	226,299	288,914	635,987	156,275	441,314	433,071	436,820	865,890	623,437	578,238	
441	Department of Public Works	500,573	529,788	722,191	361,167	645,286	635,078	637,192	643,491	680,625	650,391	
670	Social Services	-	3,409	6,760	3,247	6,760	6,760	6,760	6,760	6,760	6,760	
751	Parks & Recreation	52,413	68,947	99,477	44,240	78,642	83,672	83,672	103,689	100,461	103,389	
901	Capital Outlay	108,136	-	-	-	-	-	-	-	-	-	
906	Debt Service	39,795	39,651	-	-	-	-	-	-	-	-	
996	Operating Transfers Out	252,225	352,079	575,444	396,347	218,409	269,498	280,099	383,258	294,527	353,937	
TOTAL GENERAL FUND		3,732,006	3,930,408	4,758,085	2,174,949	4,070,677	4,027,359	4,037,855	4,941,362	4,690,977	4,658,532	

Dept 101 - Township Board		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	6/30/2016 ACTUAL	2017 BUDGET	2017 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET	
101-101-702.000	Salaries	10,093	10,093	10,093	5,046	18,000	18,000	18,000	18,000	18,000	18,000	
101-101-704.000	Committees	10,725	12,060	13,500	-	13,500	13,500	13,500	13,500	13,500	13,500	
101-101-714.000	Benefits	2,530	4,323	3,972	2,051	4,216	5,081	5,081	4,216	4,216	4,216	
101-101-716.000	Benefits - Housing Commission	464	643	500	316	500	500	500	500	500	500	
101-101-801.000	Contractual & Professional Ser	-	2,877	-	-	-	-	-	-	-	-	
101-101-802.000	Insurance and Bonds	104,896	108,556	104,574	90,092	98,971	98,971	98,971	98,971	98,971	98,971	
101-101-860.000	Mileage Reimbursement	538	377	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000	
101-101-940.000	Rentals	8,894	8,640	8,640	4,320	8,640	8,640	8,640	8,640	8,640	8,640	
101-101-955.000	Miscellaneous	1,673	3,273	200	-	-	-	-	-	-	-	
101-101-956.000	Community Promotion	53,529	16,355	20,400	18,419	5,400	15,400	5,400	5,400	5,400	5,400	
101-101-957.000	Dues and Memberships	-	-	5,397	8,191	5,492	5,492	5,492	5,492	5,492	5,492	
101-101-960.000	Education and Training	1,501	2,324	4,000	1,436	6,000	6,000	6,000	4,000	4,000	4,000	
	TOTAL EXPENSES	194,843	169,520	172,276	129,871	161,719	172,584	162,584	159,719	159,719	159,719	

702 - Trustee salary set by BOT resolution 3/7/2016

704 - Committee stipends

716 - This is reimbursed by Housing Commission

802 - Estimate \$66,971 property & liability, \$32,000 workers compensation insurance

860 - Estimate \$250 per Trustee

940 - \$720 per month payment for cell tower settlement to Christmas

956 - \$2500 CCEA, \$1100 music licenses, \$300 entrepreneurial communities, \$1,500 committee & employee appreciations

957 - Michigan Townships Association

960 - Estimate \$1500 per Trustee in 2017 due to new election, \$1000 each in 2018-2019

<u>Dept 140 - Ordinance Compliance</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
101-140-702.000	Salaries	46,789	47,799	48,087	23,191	48,090	49,051	49,051	49,054	49,537	50,041	
101-140-714.000	Benefits	30,255	25,602	25,270	15,770	26,996	27,279	28,041	27,927	28,808	29,733	
101-140-727.000	Office Supplies	19	53	100	31	100	100	100	100	100	100	
101-140-801.000	Contractual & Professional Ser	9,331	10,905	8,000	1,830	9,000	9,000	9,000	9,000	9,000	9,000	
101-140-860.000	Mileage Reimbursement	104	177	200	55	200	200	200	200	200	200	
101-140-921.000	Telephone	603	644	720	349	720	720	720	720	720	720	
101-140-955.000	Miscellaneous	125		100		100	100	100	100	100	100	
101-140-957.000	Dues and Memberships			320		320	320	320	320	320	320	
101-140-959.000	MOWING/ENFORCEMENT		640	1,000		1,000	1,000	1,000	1,000	1,000	1,000	
101-140-960.000	Education and Training	400	905	1,000	450	1,000	1,000	1,000	1,000	1,000	1,000	
	TOTAL EXPENSES	87,625	86,725	84,797	41,676	87,526	88,770	89,532	89,421	90,785	92,214	

702 - 2% increase

714 - Insurance benefits for eligible employees age-banded medical, buyout at 50%, pediatric dental, budget half dental bank

801 - Estimate based on 2014-2015 and six month 2016 average

921 - Telephone had previously been allocated to Building & Zoning Fund (249-205-921)

957 - Code Officials Conference of Michigan, International Code Council, American Association Code Enforcement, and Michigan Association of Housing Officials

<u>Dept 171 - Supervisor</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
101-171-702.000	Salaries	10,820	11,037	11,037	5,519	15,000	15,000	15,000	15,000	15,000	15,000	
101-171-714.000	Benefits	821	1,948	2,291	1,504	2,962	2,920	2,920	2,962	2,962	2,962	
101-171-727.000	Office Supplies	99	192	100	-	200	200	200	100	-	-	
101-171-860.000	Mileage Reimbursement	975	808	900	270	1,000	1,000	1,000	750	750	750	
101-171-955.000	Miscellaneous	-	-	100	-	100	100	100	-	-	-	
101-171-957.000	Dues and Memberships	-	-	150	150	250	250	250	200	200	200	
101-171-960.000	Education and Training	472	158	800	19	1,000	1,000	1,000	450	350	300	
	TOTAL EXPENSES	13,187	14,142	15,378	7,462	20,512	20,470	20,470	19,462	19,262	19,212	

702 - Supervisor salary set by BOT resolution 3/7/2016, recommend no wage increase

957 - Michigan Association of Township Supervisors

<u>Dept 172 - Superintendent</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
101-172-702.000	Salaries	58,975	83,814	85,833	40,268	86,840	88,577	88,577	86,199	86,466	86,735	
101-172-714.000	Benefits	14,301	20,697	26,056	10,844	26,039	24,410	25,589	26,308	26,761	27,235	
101-172-728.000	Operating Supplies	-	4	-	46	-	-	-	-	-	-	
101-172-805.000	HIRING EXPENSES	-	2,473	2,000	53	1,500	1,500	1,500	1,500	1,500	1,500	
101-172-860.000	Mileage Reimbursement	-	150	500	91	500	500	500	500	500	500	
101-172-921.000	Telephone	643	665	750	371	750	750	750	750	750	750	
101-172-955.000	Miscellaneous	1,226	140	-	-	-	-	-	-	-	-	
101-172-957.000	Dues and Memberships	-	-	110	110	110	110	110	110	110	110	
101-172-960.000	Education and Training	1,231	2,090	3,000	406	1,500	1,500	1,500	1,500	1,500	1,500	
	TOTAL EXPENSES	76,376	110,033	118,249	52,189	117,239	117,347	118,526	116,867	117,587	118,330	

702 - 2% increase

714 - Insurance benefits for eligible employees age-banded medical, buyout at 50%, pediatric dental, budget half dental bank

805 - Help wanted advertisements

957 - Michigan Local Government Managers Association

<u>Dept 191 - Elections</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
101-191-702.000	Salaries	11,467	3,203	18,104	3,524	4,995	4,995	4,995	14,985	4,995	14,985	
101-191-714.000	Benefits	77	-	-	-	-	-	-	-	-	-	
101-191-727.000	Office Supplies	460	-	500	66	100	100	100	500	100	500	
101-191-728.000	Operating Supplies	6,706	875	9,500	2,284	10,750	10,750	10,750	8,500	1,500	8,500	
101-191-860.000	Mileage Reimbursement	733	-	800	25	100	100	100	800	100	800	
101-191-900.000	Printing and Publishing	180	-	500	-	150	150	150	500	150	500	
101-191-901.000	Postage	-	-	3,540	995	781	781	781	2,500	790	2,500	
101-191-933.000	Repair and Maintenace - Equip	-	-	1,225	-	1,230	1,230	1,230	1,230	1,230	1,230	
101-191-940.000	Rentals	800	400	1,600	1,200	400	400	400	1,200	400	1,200	
	TOTAL EXPENSES	20,423	4,478	35,769	8,094	18,506	18,506	18,506	30,215	9,265	30,215	

702 - School election

728 - Equipment purchase with State

Dept 209 - Assessor		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	6/30/2016 ACTUAL	2017 BUDGET	2017 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET	
101-209-702.000	Salaries	62,699	60,799	65,354	30,068	65,253	66,551	66,551	66,655	67,308	67,984	
101-209-703.000	Temporary/Staff Salaries	4,816	3,765	5,900	1,641	11,700	11,700	11,700	30,000	35,000	35,000	
101-209-714.000	Benefits	20,707	19,657	21,775	10,061	23,268	18,185	20,568	24,499	25,120	25,771	
101-209-727.000	Office Supplies	345	178	300	318	400	400	400	400	400	400	
101-209-801.000	Contractual & Professional Ser	28,598	15,202	45,000	10,665	35,000	30,000	30,000	35,000	35,000	35,000	
101-209-860.000	Mileage Reimbursement	44	-	100	-	100	100	100	100	100	100	
101-209-900.000	Printing and Publishing	75	73	150	171	250	250	250	250	250	250	
101-209-901.000	Postage	180	1,984	1,700	7	2,000	2,000	2,000	2,200	2,400	2,600	
101-209-955.000	Miscellaneous	(242)	2	250	-	600	600	600	250	250	250	
101-209-957.000	Dues and Memberships	-	460	850	675	900	900	900	950	1,000	1,050	
101-209-960.000	Education and Training	1,466	2,322	3,600	1,084	3,000	3,000	3,000	3,500	3,000	3,500	
	TOTAL EXPENSES	118,686	104,442	144,979	54,690	142,471	133,686	136,069	163,804	169,828	171,905	

702 - 2% increase

703 - Assistant a 15 hours/week

714 - Insurance benefits for eligible employees age-banded medical, buyout at 50%, pediatric dental, budget half dental bank

801 - 2014 Pending 3 Full Michigan Tax Tribunals; 2015 Pending 6 Full Michigan Tax Tribunals

901 - Reallocate assessment notices from Building & Grounds Department

957 - MAA, IAAO, CCAA, MMAAO, and Imagine

<u>Dept 210 - Legal Services</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
101-210-801.000	Contractual & Professional Ser	38,246	25,687	25,000	9,117	25,000	25,000	25,000	25,000	25,000	25,000	
	TOTAL EXPENSES	38,246	25,687	25,000	9,117	25,000	25,000	25,000	25,000	25,000	25,000	

<u>Dept 215 Clerk</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
101-215-702.000	Salaries	58,548	59,264	60,129	28,283	60,129	61,332	61,332	61,337	61,950	62,570	
101-215-704.000	Staff salaries	39,113	40,032	41,105	20,777	41,080	41,901	41,901	41,922	42,349	42,777	
101-215-714.000	Benefits	55,928	51,015	54,731	33,044	58,178	55,020	55,942	60,191	62,108	64,112	
101-215-727.000	Office Supplies	605	460	1,000	25	500	500	500	500	500	500	
101-215-728.000	Operating Supplies	409	275	500	-	500	500	500	500	500	500	
101-215-860.000	Mileage Reimbursement	16	259	100	25	100	100	100	100	100	100	
101-215-900.000	Printing and Publishing	8,435	18,051	10,000	4,466	10,000	10,000	10,000	10,000	10,000	10,000	
101-215-955.000	Miscellaneous	-	-	100	20	-	-	-	-	-	-	
101-215-957.000	Dues and Memberships	-	-	150	120	150	150	150	150	150	150	
101-215-960.000	Education and Training	722	1,145	1,000	81	1,000	1,000	1,000	1,000	1,000	1,000	
	TOTAL EXPENSES	163,775	170,501	168,815	86,842	171,637	170,503	171,425	175,700	178,657	181,709	

702 - Clerk salary set by BOT resolution 12/21/2015, budget 2% increase

702 - 2% increase

714 - Insurance benefits for eligible employees age-banded medical, buyout at 50%, pediatric dental, budget half dental bank

900 - Meeting synopsis

957 - Michigan Association of Clerks

960 - Includes Deputy Clerk

<u>Dept 220 - Engineering</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
101-220-801.000	Contractual & Professional Ser	4,494	6,807	4,000	2,049	4,000	4,000	4,000	4,000	4,000	4,000	
	TOTAL EXPENSES	4,494	6,807	4,000	2,049	4,000	4,000	4,000	4,000	4,000	4,000	

<u>Dept 227 - Administrative Services</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
101-227-702.000	Salaries	45,641	46,061	50,440	22,660	47,476	48,426	48,426	50,944	51,453	51,968	
101-227-714.000	Benefits	25,820	22,851	25,594	14,770	26,779	18,771	19,533	28,165	29,051	29,978	
101-227-727.000	OFFICE SUPPLIES	15	36	250	52	250	250	250	250	250	250	
101-227-728.000	OPERATING SUPPLIES	95	40	250	30	250	250	250	250	250	250	
101-227-860.000	Mileage Reimbursement	-	-	100	-	100	100	100	100	100	100	
101-227-900.000	Printing and Publishing	-	10,853	12,000	5,366	8,000	14,000	8,000	16,000	16,000	16,000	
101-227-960.000	Education and Training	-	40	500	-	500	500	500	500	500	500	
	TOTAL EXPENSES	71,571	79,881	89,134	42,878	83,355	82,297	77,059	96,209	97,604	99,046	

702 - Increased threshold under Fair Labor Standards Act, budget 2% increase

714 - Insurance benefits for eligible employees age-banded medical, buyout at 50%, pediatric dental, budget half dental bank

900 - 2 mailed newsletters, billing inserts, digital communications

<u>Dept 247 - Board of Review</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
101-247-702.000	Salaries	1,285	1,076	1,500	887	1,500	1,500	1,500	1,500	1,500	1,500	
101-247-714.000	Benefits	98	82	115	68	115	115	115	115	115	115	
101-247-860.000	Mileage Reimbursement	45	-	100	-	100	100	100	100	100	100	
101-247-955.000	Miscellaneous	-	189	300	218	300	300	300	300	300	300	
101-247-960.000	Education and Training	496	-	600	-	600	600	600	600	600	600	
	TOTAL EXPENSES	1,924	1,347	2,615	1,173	2,615	2,615	2,615	2,615	2,615	2,615	

Dept 253 - Treasurer		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
101-253-702.000	Salaries	58,241	58,856	60,129	39,048	10,000	10,000	60,129	10,000	10,000	10,000	
101-253-703.000	Temporary Salaries	-	12,052	-	10,537	-	-	-	-	-	-	
101-253-704.000	Staff salaries	40,949	30,671	43,308	-	125,233	126,037	41,037	126,916	128,181	129,454	
101-253-714.000	Benefits	35,039	32,390	38,683	13,278	57,614	56,123	51,738	67,880	69,876	71,961	
101-253-727.000	Office Supplies	32	332	325	62	350	350	350	350	350	350	
101-253-728.000	Operating Supplies	980	589	600	89	600	600	600	600	600	600	
101-253-801.000	Contractual & Professional Ser	28,893	29,641	30,000	22,328	13,000	13,000	30,000	13,000	13,000	13,000	
101-253-860.000	Mileage Reimbursement	-	-	-	-	250	250	250	250	250	250	
101-253-900.000	Printing and Publishing	-	2,000	2,250	-	2,000	2,000	2,000	2,000	2,000	2,000	
101-253-901.000	Postage	-	3,426	1,750	-	3,300	3,300	3,300	3,300	3,300	3,300	
101-253-955.000	Miscellaneous	1,824	(1)	-	-	-	-	-	-	-	-	
101-253-958.000	BANK TRANSACTION FEES	-	2,402	1,200	647	2,600	2,600	2,600	2,600	2,600	2,600	
101-253-960.000	Education and Training	-	50	750	255	1,250	1,250	1,250	1,250	1,250	1,250	
101-253-965.000	Prior Period Adjustment	14,966	3,005	50,000	2,127	25,000	17,700	17,700	25,000	25,000	25,000	
	TOTAL EXPENSES	180,923	175,414	228,995	88,370	241,197	233,210	210,954	253,146	256,407	259,765	

702 - Full-Time Treasurer salary set by BOT resolution 11/21/2016, budget 2% increase

704 - 2% increase for Office

714 - Insurance benefits for eligible employees age-banded medical, buyout at 50%, pediatric dental, budget half dental bank

728 - Check stock (except for payroll)

801 - Reduce monthly accountant and annual financial statement due to Finance Director; annual audit and investment

900 - Tax bill mailing

901 - Tax bill mailing

965 - Refund collected taxes from past years plus interest, several pending Tax Tribunals

<u>Dept 258 - Computer Services</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
101-258-801.000	Contractual & Professional Ser	55,389	49,764	44,000	22,882	44,000	44,000	44,000	44,000	44,000	44,000	
101-258-933.000	Repair and Maintence - Equip	17,197	10,293	22,750	400	32,175	32,175	32,175	14,000	11,500	-	
101-258-957.000	Dues and Memberships	31,401	46,227	65,734	17,465	40,734	40,734	40,734	45,624	43,074	43,074	
	TOTAL EXPENSES	103,987	106,283	132,484	40,747	116,909	116,909	116,909	103,624	98,574	87,074	

801 - \$2500 flat monthly rate, \$6000 managed server, and \$8000 managed workstations

933 - \$31,675 hardware replacement, including new server and \$500 miscellaneous

957 - Software licenses (all departments)

Dept 265 - Buildings & Grounds		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	6/30/2016 ACTUAL	2017 BUDGET	2017 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET	
101-265-727.000	Office Supplies	3,977	3,238	3,500	724	2,500	2,500	2,500	2,500	2,500	2,500	
101-265-728.000	Operating Supplies	15,276	3,799	15,000	8,459	15,000	15,000	15,000	15,000	15,000	15,000	
101-265-801.000	Contractual & Professional Ser	1,243	100	-	1,100	-	-	-	-	-	-	
101-265-861.000	Gasoline	13,325	5,733	7,500	2,061	7,500	7,500	7,500	7,500	7,500	7,500	
101-265-900.000	Printing and Publishing	16,205	10,003	14,500	-	4,752	4,752	4,752	4,752	4,752	4,752	
101-265-901.000	Postage	-	8,056	7,500	1,804	5,000	5,000	5,000	5,000	5,000	5,000	
101-265-920.000	Utilities	36,878	37,519	45,000	18,021	40,000	40,000	40,000	40,000	40,000	40,000	
101-265-921.000	Telephone	17,092	15,609	14,000	7,176	15,000	15,000	15,000	15,000	15,000	15,000	
101-265-933.000	Repair and Maintenace - Equip	6,178	70	2,500	-	2,500	2,500	2,500	2,500	2,500	2,500	
101-265-935.000	Repair and Maintenance - Other	4,727	2,271	2,500	1,686	2,500	2,500	2,500	2,500	2,500	2,500	
101-265-955.000	Miscellaneous	1,935	109	500	-	500	500	500	500	500	500	
101-265-957.000	Dues and Memberships	10,670	5,928	-	-	-	-	-	-	-	-	
101-265-972.000	Building Improvements	8,901	4,471	-	-	-	-	-	-	7,000	-	
101-265-974.000	Land Improvements	557	3,717	19,000	14,400	1,600	11,075	11,075	3,295	-	-	
101-265-977.000	EQUIPMENT PURCHASE	-	2,106	-	-	-	-	-	-	-	-	
	TOTAL EXPENSES	136,964	102,730	131,500	55,431	96,852	106,327	106,327	98,547	102,252	95,252	

900 - Photocopier

901 - Postage machine rental, PO box rental, postage, envelopes

921 - Public Works cell phones re-allocated to DPW

972 - Police roof in 2019

974 - Parking lot crack seal and patch in 2017, seal coat in 2018

Dept 301 - Police Department		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	6/30/2016 ACTUAL	2017 BUDGET	2017 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET	
101-301-702.000	Salaries	712,593	692,246	723,174	319,689	757,221	758,722	758,722	853,377	885,312	843,511	
101-301-703.000	PART TIME SALARIES	7,548	3,737	20,000	1,602	20,000	10,000	10,000	15,000	15,000	15,000	
101-301-704.000	Staff salaries	40,431	41,729	42,199	21,254	42,203	43,047	43,047	43,045	43,466	43,907	
101-301-705.000	Salary - Chief	66,718	69,867	71,945	35,623	71,945	73,750	73,350	74,052	76,223	78,458	
101-301-708.000	OVERTIME	39,793	50,478	35,138	14,831	24,377	29,800	29,800	42,915	44,496	42,845	
101-301-714.000	Benefits	352,926	320,138	358,979	162,333	370,782	287,537	314,217	423,986	440,645	443,840	
101-301-727.000	Office Supplies	1,974	2,024	2,600	928	2,600	2,600	2,600	2,600	2,700	2,700	
101-301-728.000	Operating Supplies	6,472	7,333	7,500	2,499	7,500	7,500	7,500	7,500	7,700	7,700	
101-301-730.000	Uniforms	6,141	8,770	9,000	1,339	9,000	9,000	9,000	9,000	9,000	9,000	
101-301-787.000	CONTRIBUTIONS TO OTHER AGENCIES	2,000	1,000	3,000	-	2,000	2,000	2,000	2,000	2,000	2,000	
101-301-835.000	Medical Evidence Exams	-	1,064	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000	
101-301-860.000	Mileage Reimbursement	217	-	500	-	500	500	500	600	700	800	
101-301-861.000	Gasoline	44,481	29,638	32,000	11,523	32,000	32,000	32,000	32,000	32,000	32,000	
101-301-900.000	Printing and Publishing	-	-	1,500	-	1,500	1,500	1,500	1,500	1,500	1,500	
101-301-920.000	Utilities	28	-	-	-	-	-	-	-	-	-	
101-301-921.000	Telephone	4,573	3,922	4,500	2,780	4,500	4,500	4,500	4,500	4,500	5,000	
101-301-922.000	Communications	6,159	5,025	7,500	2,213	7,500	7,500	7,500	7,500	8,000	8,000	
101-301-930.000	REPAIR AND MAINTENANCE - VEHIC	22,557	13,859	10,000	3,738	12,000	12,000	12,000	12,000	12,000	14,000	
101-301-935.000	Repair and Maintenance - Other	1,639	3,713	3,000	539	3,000	3,000	3,000	3,000	3,000	3,500	
101-301-955.000	Miscellaneous	2,772	3,002	3,000	650	3,000	3,000	3,000	3,000	3,000	3,000	
101-301-960.000	Education and Training	6,920	7,790	8,000	1,340	8,000	8,000	8,000	8,000	8,000	8,000	
101-301-971.000	Capital Outlay > \$1,000	13,597	14,124	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
101-301-977.000	EQUIPMENT PURCHASE	-	-	19,700	10,203	10,100	10,100	10,100	12,370	12,370	13,000	
101-301-978.000	Vehicle Replacement	-	210,168	-	-	-	-	-	41,000	41,000	41,000	
	TOTAL EXPENSES	1,339,539	1,489,628	1,364,235	593,084	1,390,728	1,307,056	1,333,336	1,599,945	1,653,612	1,619,761	

702 - 2% increase other than union contracts

704 - 2% increase

705 - 2% increase

708 - Estimate 61 hours overtime per officer

714 - Insurance benefits for eligible employees age-banded medical, buyout at 50%, pediatric dental, budget half dental bank

955 - Coffee, hiring, supples, membership, injury expense

971 - This line item was removed from the budget last year but is still presented because of transactions in 2014-2015.

978 - Scheduled replacement of unmarked Escape not recommended in 2017, Tahoes scheduled each year 2018-2020

Dept 336 - Fire Department		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term	
GL NUMBER	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	6/30/2016 ACTUAL	2017 BUDGET	2017 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET		
101-336-702.000	Salaries	57,737	81,025	75,000	45,309	137,440	140,189	140,189	221,165	222,200	223,241		
101-336-705.000	Salary - Chief	15,039	53,797	61,186	30,593	61,186	62,395	62,395	62,401	63,018	63,640		
101-336-709.000	Officer's Pay	13,302	13,568	16,075	-	14,000	14,000	14,000	11,500	11,500	11,500		
101-336-714.000	Benefits	12,802	15,599	31,596	21,713	43,988	31,787	35,536	79,424	81,519	83,707		
101-336-727.000	Office Supplies	162	718	300	303	1,000	1,000	1,000	1,200	1,300	1,400		
101-336-728.000	Operating Supplies	2,484	7,152	10,000	5,273	13,000	13,000	13,000	20,000	20,000	22,000		
101-336-730.000	Uniforms	1,865	2,959	4,000	318	8,000	8,000	8,000	3,000	3,000	3,000		
101-336-805.000	HIRING EXPENSES	-	273	1,480	618	1,500	1,500	1,500	1,500	1,600	1,700		
101-336-860.000	Mileage Reimbursement	-	101	400	291	500	500	500	600	700	800		
101-336-861.000	Gasoline	4,085	5,489	6,000	1,583	6,000	6,000	6,000	6,500	7,000	7,450		
101-336-900.000	Printing and Publishing	5	129	650	8	650	650	650	600	600	600		
101-336-920.000	Utilities	14,276	13,983	17,000	7,161	15,000	15,000	15,000	15,000	15,500	16,000		
101-336-921.000	Telephone	4,628	3,726	5,000	1,577	5,000	5,000	5,000	14,000	3,000	3,000		
101-336-922.000	Communications	220	1,037	18,800	939	28,850	28,850	28,850	29,000	29,000	29,000		
101-336-930.000	REPAIR AND MAINTENANCE - VEHIC	42,702	10,935	12,000	22,510	15,000	15,000	15,000	19,000	15,000	10,000		
101-336-932.000	BUILDING REPAIR	-	-	-	234	4,000	4,000	4,000	5,000	5,000	5,000		
101-336-933.000	Repair and Maintenance - Equip	982	7,471	43,000	502	10,000	10,000	10,000	8,000	7,000	7,000		
101-336-935.000	Repair and Maintenance - Other	373	3,352	7,000	3,997	7,000	7,000	7,000	7,000	7,500	7,500		
101-336-955.000	Miscellaneous	321	3,610	1,000	70	5,000	5,000	5,000	7,500	5,000	2,500		
101-336-957.000	Dues and Memberships	-	104	1,000	565	1,000	1,000	1,000	1,000	1,000	1,200		
101-336-960.000	Education and Training	5,169	11,883	20,500	3,888	18,500	18,500	18,500	17,000	17,000	17,000		
101-336-971.000	Capital Outlay > \$1,000	49,058	49,794	-	-	XXX	XXX	XXX	XXX	XXX	XXX		
101-336-972.000	Building Improvements	395	1,724	5,000	103	3,800	3,800	3,800	6,500	7,000	15,000		
101-336-974.000	Land Improvements	695	485	1,000	-	1,000	1,000	1,000	25,000	4,000	3,000		
101-336-977.000	EQUIPMENT PURCHASE	-	-	23,000	8,721	39,900	39,900	39,900	24,000	20,000	18,000		
101-336-978.000	Vehicle Replacement	-	-	275,000	-	-	-	-	280,000	75,000	25,000	750,000	600,000
	TOTAL EXPENSES	226,299	288,914	635,987	156,275	441,314	433,071	436,820	865,890	623,437	578,238		

702 - Added cost for more runs and stronger attendance at runs, also implement weekend on-call pay (\$8,840), 2% increase

705 - 2% increase

709 - Add one sergeant position and reduce annual rates

714 - Insurance benefits for eligible employees age-banded medical, buyout at 50%, pediatric dental, budget half dental bank

728 - Replacement of worn equipment such as nozzles, hand tools, extrication equipment, and some medical devices.

730 - 15 new members have joined the department recently. Most will need dress and work uniforms and high-visibility work coat.

805 - 7 new hires at \$185 - physical, drug screen, TB test ,etc.

922 - 20% replacement of P-25 mobile and portable radios, test radios, batteries, incidental repairs.

930 - annual vehicle inspection and pump tests, rebuild clutch in unit 68.

933 - SCBAs, air filling station, test and certify hose.

957 - IAFC, IAAI, SMEMSIC, MFSIA, MFSIA, ISOA

960 - Target Solutions, 1 NFPA, 4 new firefighters, 6 new EMT, 1 Blue Card, 4 FDIC, 1 fire instructor

971 - This line item was removed from the budget last year but is still presented because of transactions in 2014-2015.

972 - Bidirectional antenna, amplifier, and speakers so radio/paging system can be heard in work areas

977 - 6 sets turnout gear @ \$3000, 2 SCBA replacement, 3 tanks, gas monitors, chainsaw, 10 pagers

978 - Fast Attack Rescue Vehicle in 2018, replace E-64 in 2025, replace E-65 in 2029

Dept 441 - Public Works		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	6/30/2016 ACTUAL	2017 BUDGET	2017 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET	
101-441-702.000	Salaries	174,930	181,574	184,892	87,040	164,247	167,532	167,532	167,524	169,218	170,912	
101-441-703.000	Temporary Salaries	2,220	1,307	2,550	446	2,550	2,670	2,670	2,550	2,550	2,550	
101-441-714.000	Benefits	69,133	74,761	78,029	41,728	74,689	61,076	63,190	92,117	95,057	98,129	
101-441-728.000	Operating Supplies	5,334	5,382	7,000	3,714	7,000	7,000	7,000	7,000	7,000	7,000	
101-441-730.000	Uniforms	-	1,646	1,500	1,143	1,500	1,500	1,500	1,500	1,500	1,500	
101-441-861.000	Gasoline	2,143	-	-	-	-	-	-	-	-	-	
101-441-884.000	TOM KING JUNK DAY	-	9,268	10,000	16,137	16,000	16,000	16,000	16,000	16,000	16,000	
101-441-921.000	Telephone	59	1,812	3,600	1,909	3,600	3,600	3,600	3,600	3,600	3,600	
101-441-930.000	REPAIR AND MAINTENANCE - VEHIC	3,533	2,077	5,000	688	5,000	5,000	5,000	5,000	5,000	5,000	
101-441-933.000	Repair and Maintenance - Equip	3,021	2,608	5,000	627	5,000	5,000	5,000	5,000	5,000	5,000	
101-441-955.000	Miscellaneous	739	-	-	-	-	-	-	-	-	-	
101-441-960.000	Education and Training	-	330	750	-	1,000	1,000	1,000	1,000	1,000	1,000	
101-441-970.000	Capital Outlay < \$1,000	1,954	7,776	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
101-441-972.000	Building Improvements	2,511	35	-	2,571	-	-	-	2,500	-	-	
101-441-977.000	EQUIPMENT PURCHASE	-	681	7,700	3,698	3,700	3,700	3,700	3,700	3,700	3,700	
101-441-980.000	DRAINS	61,631	-	36,000	34,163	36,000	36,000	36,000	36,000	36,000	36,000	
101-441-988.000	Roads	173,364	240,531	380,170	167,303	325,000	325,000	325,000	300,000	335,000	300,000	
	TOTAL EXPENSES	500,573	529,788	722,191	361,167	645,286	635,078	637,192	643,491	680,625	650,391	

702 -2% increase

703 - Minimum wage

714 - Insurance benefits for eligible employees age-banded medical, buyout at 50%, pediatric dental, budget half dental bank

861 - reallocated to Buildings & Grounds

921 - reallocated from Buildings & Grounds

970 - This line item was removed from the budget last year but is still presented because of transactions in 2014-2015.

972 - replace windows in 2018

977 - Lawnmower \$7,700 less \$4,000 trade

988 - Various maintenance projects: asphalt, gravel, chip seal, overband, brush spray, and chloride - total \$375,000 less County Road Commission contribution \$50,000.

988 - Local share of Saginay Pathway project in 2019 estimated at \$35,000

<u>Dept 670 - Social Services</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>BUDGET</u>	<u>6/30/2016</u> <u>ACTUAL</u>	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>BUDGET</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	
101-670-836.000	SOCIAL SERVICES	-	3,409	6,760	3,247	6,760	6,760	6,760	6,760	6,760	6,760	
	TOTAL EXPENSES	-	3,409	6,760	3,247	6,760	6,760	6,760	6,760	6,760	6,760	

836 - MiCAFE phone, BSCC, Meals on Wheels, and Central Michigan 211

<u>Dept 751 - Parks & Recreation</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
101-751-702.000	Salaries	24,650	26,325	25,256	11,790	25,260	25,765	25,765	32,205	32,520	32,836	
101-751-714.000	Benefits	2,094	2,304	2,365	1,126	2,300	2,299	2,299	16,883	17,443	18,028	
101-751-727.000	Office Supplies	383	511	600	262	352	352	352	387	426	468	
101-751-728.000	Operating Supplies	123	53	250	41	250	250	250	275	303	333	
101-751-784.000	Basketball Program	(799)	1,491	1,400	423	2,351	2,351	2,351	2,586	2,845	3,130	
101-751-785.000	Baseball Program	1,714	2,838	3,144	2,060	3,507	3,507	3,507	3,858	4,244	4,668	
101-751-786.000	Soccer Program	344	854	830	252	3,421	3,421	3,421	1,210	1,331	1,464	
101-751-787.000	Other Recreation Programs	14,468	17,638	25,000	6,934	24,724	24,724	24,724	24,724	24,724	24,724	
101-751-801.000	Contract & Professional Service								5,000			
101-751-860.000	Mileage Reimbursement	15	17	100	-	110	110	110	121	133	146	
101-751-900.000	Printing and Publishing	-	-	2,352	-	1,500	1,500	1,500	-	-	-	
101-751-921.000	Telephone	-	712	725	362	732	732	732	805	886	975	
101-751-935.000	Repair and Maintenance - Other	486	13,196	27,500	19,469	9,853	14,379	14,379	10,838	10,946	11,055	
101-751-940.000	Rentals	2,625	2,361	3,780	950	3,053	3,053	3,053	3,053	3,358	3,694	
101-751-955.000	Miscellaneous	2,115	-	500	-	500	500	500	500	500	500	
101-751-960.000	Education and Training	535	589	1,000	511	729	729	729	1,244	802	1,368	
101-751-971.000	Capital Outlay > \$1,000	3,057	-	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
101-751-972.000	Building Improvements	-	-	-	-	-	-	-	-	-	-	
101-751-974.000	Land Improvements	604	58	4,675	60	-	-	-	-	-	-	
	TOTAL EXPENSES	52,413	68,947	99,477	44,240	78,642	83,672	83,672	103,689	100,461	103,389	

702 - 2% increase

787 - Some programs may need to be dropped if low attendance
801 - Assistance with update to 5-year plan

900 - Parks and waterways brochure

935 - \$7500 Park Lake weeds, \$4000 poured in place, pests, paint, mulch, sprinkler heads, water test

940 - Port-potties at Beach, Couzens Park, and Soccer Field for 7 months

971 - This line item was removed from the budget last year but is still presented because of transactions in 2014-2015.

<u>Dept 901 - Capital Outlay</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>BUDGET</u>	<u>6/30/2016</u> <u>ACTUAL</u>	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>BUDGET</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	
101-901-970.000	Capital Outlay < \$1,000	210	-	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
101-901-971.000	Capital Outlay > \$1,000	7,394	-	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
101-901-973.000	Land Acquisition	61,971	-	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
101-901-974.000	Land Improvements	38,561	-	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
	TOTAL EXPENSES	108,136	-	-	-	-	-	-	-	-	-	

This Department was removed from the budget the last two years but is still presented because of transactions in 2014.

<u>Dept 906 - Debt Service</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
101-906-990.000	Debt Repayment	37,228	38,494	-	-	-	-	-	-	-	-	
101-906-991.000	DEBT SERVICE INTEREST	2,567	1,157	-	-	-	-	-	-	-	-	
	TOTAL EXPENSES	39,795	39,651	-	-	-	-	-	-	-	-	

990 - Siren warning system paid off in 2015

991 - Siren warning system paid off in 2015

Dept 996 - Operating Transfers		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	6/30/2016 ACTUAL	2017 BUDGET	2017 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET	
101-966-991.211	TRANSFERS TO SENIOR CENTER	59,400	49,487	59,114	14,779	84,187	78,171	88,171	220,882	127,492	194,141	
101-966-991.213	TRANSFERS TO FARMERS MARKET	10,000	10,000	10,000	2,500	10,000	10,000	10,000	10,000	10,000	10,000	
101-966-991.249	TRANSFERS TO BUILDING & ZONING	-	44,835	55,364	13,841	63,453	56,537	57,138	71,823	75,737	67,697	
101-966-991.271	TRANSFERS TO LIBRARY	56,457	60,661	61,651	15,413	60,769	64,790	64,790	80,553	81,298	82,099	
101-966-991.401	TRANSFERS TO CAPITAL PROJECTS	47,500	111,253	39,500	-	-	60,000	60,000	-	-	-	
101-966-993.000	Transfers to Debt Service	78,868	75,843	349,815	349,815	-	-	-	-	-	-	
	TOTAL EXPENSES	252,225	352,079	575,444	396,347	218,409	269,498	280,099	383,258	294,527	353,937	

Fund 209 - Cemetery		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
209-000-644.000	Sales	6,500	8,000	4,000	2,100	4,000	4,000	4,000	4,000	4,000	4,000	
209-000-647.000	Foundations	3,167	4,700	4,000	2,085	4,000	4,000	4,000	4,000	4,000	4,000	
209-000-648.000	Interments	9,000	9,550	8,000	3,025	7,500	7,500	7,500	7,500	7,500	7,500	
209-000-671.000	Other Revenue	-	325	-	-	-	-	-	-	-	-	
	TOTAL REVENUES	18,667	22,575	16,000	7,210	15,500	15,500	15,500	15,500	15,500	15,500	

		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
209-270-728.000	Operating Supplies	2,503	1,673	1,000	619	1,000	1,000	1,000	1,000	1,000	1,000	
209-270-861.000	Gasoline	-	-	1,000	-	-	-	-	-	-	-	
209-270-920.000	Utilities	280	273	400	135	300	300	300	300	300	300	
209-270-935.000	Repair and Maintenance - Other	778	847	1,500	93	1,500	1,500	1,500	1,500	1,500	1,500	
209-270-955.000	Miscellaneous	-	345	100	-	100	100	100	100	100	100	
209-270-970.000	Capital Outlay < \$1,000	1,340	-	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
209-270-972.000	Building Improvements	-	-	-	-	1,500	1,500	1,500	-	-	-	
209-270-974.000	Land Improvements	683	-	-	-	-	-	-	-	-	-	
209-270-991.000	Operating Transfers Out	-	7,500	7,500	1,875	10,000	10,000	10,000	10,000	10,000	10,000	
	TOTAL EXPENSES	5,583	10,637	11,500	2,722	14,400	14,400	14,400	12,900	12,900	12,900	

970 - This line item was removed from the budget last year but is still presented because of transactions in 2014-2015.

972 - upgrade electric service at Rose Cemetery maintenance building

991 - Transfer to General Fund to offset part of office and mowing/maintenance expenses

Fund 211 - Senior Center		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
211-000-651.000	FUNDRAISING & DONATIONS	5,315	8,560	5,000	1,698	2,500	2,500	2,500	2,500	2,500	2,500	
211-000-651.001	WISH LIST	-	-	-	651	-	-	-	-	-	-	
211-000-664.000	SENIOR CENTER MEALS	19,858	22,201	30,000	11,614	30,000	40,000	30,000	30,000	30,000	30,000	
211-000-667.000	RENT	1,140	515	150	550	900	900	900	900	900	900	
211-000-671.000	Other Revenue	6,686	5,211	5,000	3,399	5,000	5,000	5,000	5,000	5,000	5,000	
211-000-691.000	Operating Transfers In	59,400	49,487	59,114	14,779	84,187	78,171	88,171	220,882	127,492	194,141	
	TOTAL REVENUES	92,400	85,973	99,264	32,691	122,587	126,571	126,571	259,282	165,892	232,541	

		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
211-805-702.000	Salaries	33,767	35,584	49,645	23,017	63,596	66,750	66,750	79,290	80,019	80,748	
211-805-714.000	Benefits	2,816	2,948	4,421	1,824	5,871	6,001	6,001	28,372	29,253	30,173	
211-805-727.000	Office Supplies	290	345	500	291	500	500	500	500	500	500	
211-805-728.000	Operating Supplies	2,730	4,927	3,000	3,246	7,200	7,200	7,200	7,200	7,200	7,200	
211-805-730.000	FOOD EXPENSE	16,965	16,731	23,438	7,067	31,200	31,200	31,200	31,200	31,200	31,200	
211-805-787.000	PROGRAM COSTS	7,382	4,248	4,000	1,943	5,000	5,000	5,000	10,000	10,000	10,000	
211-805-920.000	UTILITIES	4,523	4,088	5,760	2,427	4,800	5,500	5,500	4,800	4,800	4,800	
211-805-935.000	Repair and Maintenance - Other	424	264	1,000	161	600	600	600	600	600	600	
211-805-955.000	Miscellaneous	681	236	-	-	-	-	-	-	-	-	
211-805-956.000	Community Promotion	-	20	-	430	500	500	500	1,000	1,000	1,000	
211-805-957.000	Dues & Memberships					220	220	220	220	220	220	
211-805-960.000	EDUCATION AND TRAINING	15	124	500	20	600	600	600	600	600	600	
211-805-963.000	FUNDRAISING EXPENSE	-	1,201	-	289	500	500	500	500	500	500	
211-805-970.000	Capital Outlay < \$1,000	200	857	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
211-805-971.000	Capital Outlay > \$1,000	13,543	1,908	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
211-805-972.000	Building Improvements	1,274	1,339	6,000	2,815	-	-	-	95,000	-	-	
211-805-977.000	Equipment Purchase					2,000	2,000	2,000	-	-	65,000	
	TOTAL EXPENSES	84,609	74,821	98,264	43,530	122,587	126,571	126,571	259,282	165,892	232,541	

000-651 - Bridge Tournaments (2) @ \$1,000 each; Misc. @ \$500.

000-664 - MEAL PROGRAM \$30,000 = 40 meals/day, \$3 per meal, 5 days/week, 50 weeks/year

000-667 - Estimate: Rentals (6) @ \$150.00 each (6-hour rental fee \$150).

671 - Income from Bridge, Line Dancing. Payment to Line Dancing Instructor paid out of 211-805-787.000.

702 - 2% increase, Coordinator 30 hours/week, Head Cook 32 hours/week, Assistant Cook 28 hours/week, Dishwasher 15 hours/week

730 - Meal Program: \$30,000 = \$2,500/month, \$625/week, \$125/day. Snacks: \$1200 per year

787 - Line Dancing Instructor payment \$3,000 approx.; Health Department Food License (\$543.00 in 2016); New Events/Programming (4-6) \$1,000

935 - Floor wax maintenance supplies \$100; Deck Sealant & Supplies \$250; AC/Furnace maintenance.

956 - Bath Days; Summer Solstice; Truck or Treat; Eat for a Cause Promo;

957 - NEW LINE: Michigan Assoc of Senior Centers \$75/year; National Council on Aging \$145/year.

960 - Programs & Services Coordinator to attend Michigan Assoc of Senior Centers Conference, \$500; Cooks (2) miscellaneous certifications.

963 - Undetermined fundraising activities.

970 - This line item was removed from the budget last year but is still presented because of transactions in 2014-2015.

971 - This line item was removed from the budget last year but is still presented because of transactions in 2014-2015.

972 - Request for building expansion in 2018.

977 - Various gear to outfit kitchen in 2017, ADA van in 2020.

Fund 213 - Farmers Market		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
213-000-501.001	FEDERAL GRANT: FMPP	-	-	31,701	-	18,757	18,757	18,757	-	-	-	
213-000-571.000	GRANTS	1,165	-	-	-	-	-	-	-	-	-	
213-000-651.000	FUND RAISING	6,461	7,070	5,000	330	6,000	6,000	6,000	6,000	6,000	6,000	
213-000-667.000	RENT	6,235	4,745	6,000	2,730	6,000	6,000	6,000	6,000	6,000	6,000	
213-000-671.000	Other Revenue	372	256	-	10	-	-	-	-	-	-	
213-000-691.000	OPERATING TRANSFERS IN	10,000	10,000	10,000	2,500	10,000	10,000	10,000	10,000	10,000	10,000	
	TOTAL REVENUES	24,233	22,071	52,701	5,570	40,757	40,757	40,757	22,000	22,000	22,000	

		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
213-729-702.000	SALARIES	10,763	10,396	11,500	5,350	11,500	11,500	11,500	11,500	11,500	11,500	
213-729-702.001	SALARY (FMPP)	-	433	2,500	1,250	1,875	1,875	1,875	-	-	-	
213-729-714.000	Benefits	-	828	880	417	880	880	880	880	880	880	
213-729-714.001	BENEFITS (FMPP)	-	-	192	88	144	144	144	-	-	-	
213-729-727.000	Office Supplies	-	32	-	-	-	-	-	-	-	-	
213-729-728.000	Operating Supplies	402	576	500	154	300	300	300	300	300	300	
213-729-728.001	OPERATING SUPPLIES (FMPP)	-	-	9,195	8,462	825	825	825	-	-	-	
213-729-787.000	FUNDRAISING EXPENSE	3,897	-	4,000	-	4,000	4,000	4,000	4,000	4,000	4,000	
213-729-801.001	CONTRACT AND PROF SERVICES (FMPP)	-	100	16,831	6,571	13,230	13,230	13,230	-	-	-	
213-729-860.000	Mileage Reimbursement	-	137	300	-	300	300	300	300	300	300	
213-729-900.000	Printing and Publishing	-	1,662	1,800	659	1,600	1,600	1,600	1,600	1,600	1,600	
213-729-900.001	PRINTING AND PUBLISHING (FMPP)	-	-	933	-	933	933	933	-	-	-	
213-729-901.000	Postage	-	1,737	1,700	851	1,700	1,700	1,700	1,700	1,700	1,700	
213-729-901.001	POSTAGE (FMPP)	-	-	850	-	850	850	850	-	-	-	
213-729-921.000	Telephone	361	653	600	127	600	600	600	600	600	600	
213-729-955.000	Miscellaneous	595	170	-	218	150	150	150	150	150	150	
213-729-956.000	Community Promotion	6,121	652	-	-	-	-	-	-	-	-	
213-729-956.001	COMMUNITY PROMOTION (FMPP)	-	50	-	-	-	-	-	-	-	-	
213-729-957.000	Dues and Memberships	-	490	225	-	225	225	225	225	225	225	
213-729-958.000	BANK TRANSACTION FEES	918	759	900	147	500	500	500	500	500	500	
213-729-960.000	Education and Training	-	15	-	250	250	250	250	250	250	250	
213-729-963.000	COMMUNITY PROMOTION	-	5,066	2,200	-	600	600	600	600	600	600	
213-729-963.001	COMMUNITY PROMOTION (FMPP)	-	-	1,200	633	900	900	900	-	-	-	
	TOTAL EXPENSES	23,057	23,755	56,306	25,177	41,362	41,362	41,362	22,605	22,605	22,605	

000-501.001 - Farmers Market Promotion Program grant
000-651 - Fall Feast and pointsettias
000-667 - Vendor fees
702 - \$10,000 plus 25% of vendor fees
956 - Recode Community Promotion FROM here
957 - MIFMA, National Council
963 - Recode Community Promotion TO here

Expenditures Exceed Revenues - use \$605 Fund Balance

Fund 248 - Downtown Development Authority		<u>Prior</u>				<u>DDA</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
248-000-404.000	DDA INCREMENT	-	384	5,399	7,547	13,514	13,514	13,514	-			
248-000-665.000	Interest	-	0	-	2	-	-	-	-			
248-000-671.000	Other Revenue	-	-	-	5,000	-	-	-	-			
	TOTAL REVENUES	-	384	5,399	12,549	13,514	13,514	13,514	-	-	-	

		<u>Prior</u>				<u>DDA</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
248-248-728.000	Supplies	-	-	-	-	3,500	3,500	3,500	-			
248-248-885.000	COMMUNITY OUTREACH					1,500	1,500	1,500				
248-248-955.000	Miscellaneous	-	-	-	-	500	500	500	-			
248-248-960.000	Training					1,000	1,000	1,000				
248-248-974.000	Land Improvements					7,014	7,014	7,014				
248-248-991.000	Operating Transfers Out	-	-	1,250	-	-	-	-	-			
	TOTAL EXPENSES	-	-	1,250	-	13,514	13,514	13,514	-	-	-	

728 - holiday decorations
885 - ten monthly events, DDA map

Fund 249 - Building & Zoning		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
249-000-452.000	Zoning Application Fees	8,241	9,267	7,000	7,715	11,500	11,500	11,500	11,500	11,500	11,500	
249-000-453.000	Building Permits	139,065	111,598	93,000	23,750	47,500	47,500	47,500	47,500	47,500	47,500	
249-000-454.000	Trade Permits	90,319	70,975	59,000	27,944	55,500	55,500	55,500	55,500	55,500	55,500	
249-000-691.000	Operating Transfers In	-	44,835	55,364	13,841	63,453	56,537	57,138	71,823	75,737	67,697	
	TOTAL REVENUES	237,625	236,675	214,364	73,250	177,953	171,037	171,638	186,323	190,237	182,197	

		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
249-205-702.000	Salaries	89,005	50,628	53,820	27,007	62,140	63,180	63,180	62,660	63,185	63,715	
249-205-703.000	Temporary Salaries	-	30	5,000	1,320	-	-	-	-	-	-	
249-205-714.000	Benefits	1,241	13,737	29,884	19,443	28,538	20,582	21,344	29,388	30,277	31,207	
249-205-727.000	Office Supplies	-	-	-	178	200	200	200	200	200	200	
249-205-728.000	Operating Supplies	330	774	410	38	500	500	500	500	500	500	
249-205-801.000	Contractual & Professional Ser	122,563	106,426	114,000	28,005	77,250	77,250	77,250	80,750	80,750	77,250	
249-205-900.000	Printing and Publishing	105	-	5,480	23	5,000	5,000	5,000	8,500	11,000	5,000	
249-205-955.000	Miscellaneous	182	1,023	1,500	-	1,000	1,000	1,000	1,000	1,000	1,000	
249-205-957.000	Dues and Memberships	-	1,150	670	-	825	825	825	825	825	825	
249-205-960.000	EDUCATION AND TRAINING	470	905	3,600	306	2,500	2,500	2,500	2,500	2,500	2,500	
	TOTAL EXPENSES	213,896	174,673	214,364	76,320	177,953	171,037	171,799	186,323	190,237	182,197	

000-452 - Budget calculated on one and half times 6 month figure rounded down

000-453 - Budget calculated on double 6 month figure rounded down

000-454 - Budget calculated on double 6 month figure rounded down

702 - 2% increase, code Planning Intern here (15 hours/week) instead of temprary employee

714 - Insurance benefits for eligible employees age-banded medical, buyout at 50%, pediatric dental, budget half dental bank

801 - Budget calculated at 75% of Building and Trade permits, \$3500 in 2018-2019 for 5 year Com Plan update

900 - Maps, publishing zoning ordinance amendments

955 - Includes Economic Development Strategy meetings

957 - APA, MAP, MDA, Planetizen, Survey Monkey

Fund 265 - Drug Forfeiture		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
265-000-655.000	Fines and Forfeits	2,238	-	3,500	-	3,000	3,000	3,000	3,000	3,000	3,000	
265-000-671.000	Other Revenue	1,235	-	3,500	-	3,000	3,000	3,000	3,000	3,000	3,000	
	TOTAL REVENUES	3,473	-	7,000	-	6,000	6,000	6,000	6,000	6,000	6,000	

		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
265-301-955.000	Miscellaneous	437	364	2,000	314	3,000	3,000	3,000	3,000	3,000	3,000	
265-301-970.000	Capital Outlay < \$1,000	9,468	-	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
265-301-977.000	EQUIPMENT PURCHASE	-	-	3,000	-	3,000	3,000	3,000	3,000	6,000	3,000	
	TOTAL EXPENSES	9,905	364	5,000	314	6,000	6,000	6,000	6,000	9,000	6,000	

970 - This line item was removed from the budget last year but is still presented because of transactions in 2013.

977 - K9 Equipment replacement in 2019

Expenditures in excess of Revenues due to use of Drug Forfeiture Fund Balance

Fund 270 - Police Training		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	6/30/2016 <u>ACTUAL</u>	2017 <u>BUDGET</u>	2017 <u>BUDGET</u>	2017 <u>BUDGET</u>	2018 <u>BUDGET</u>	2019 <u>BUDGET</u>	2020 <u>BUDGET</u>	
270-000-539.000	State Grants	2,300	2,394	3,000	-	3,000	3,000	3,000	3,000	3,000	3,000	
	TOTAL REVENUES	2,300	2,394	3,000	-	3,000	3,000	3,000	3,000	3,000	3,000	

		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	6/30/2016 <u>ACTUAL</u>	2017 <u>BUDGET</u>	2017 <u>BUDGET</u>	2017 <u>BUDGET</u>	2018 <u>BUDGET</u>	2019 <u>BUDGET</u>	2020 <u>BUDGET</u>	
270-301-960.000	Education and Training	4,065	895	3,000	1,484	2,000	2,000	2,000	2,000	2,000	2,000	
	TOTAL EXPENSES	4,065	895	3,000	1,484	2,000	2,000	2,000	2,000	2,000	2,000	

Fund 271 - Library Center		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
271-000-671.000	Other Revenue	1,513	791	1,500	555	1,200	1,200	1,200	1,200	1,200	1,200	
271-000-675.000	DONATIONS	715	1,719	2,000	117	500	500	500	500	500	500	
271-000-691.000	Operating Transfers In	56,457	60,661	61,651	15,413	60,769	64,790	64,790	80,553	81,298	82,099	
	TOTAL REVENUES	58,685	63,171	65,151	16,085	62,469	66,490	66,490	82,253	82,998	83,799	

		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
271-790-702.000	Salaries	23,124	25,932	33,415	15,205	31,028	34,570	34,570	48,825	49,234	49,686	
271-790-714.000	Benefits	2,049	2,091	2,980	1,205	2,734	3,213	3,213	4,427	4,461	4,498	
271-790-727.000	OFFICE SUPPLIES	547	441	500	287	500	500	500	500	500	500	
271-790-728.000	Operating Supplies	1,303	1,167	2,000	228	2,000	2,000	2,000	2,000	2,000	2,000	
271-790-750.000	MATERIALS	5,628	2,636	6,000	1,853	6,000	6,000	6,000	6,000	6,000	6,000	
271-790-787.000	PROGRAM COSTS	1,067	1,424	1,000	359	1,000	1,000	1,000	1,000	1,000	1,000	
271-790-860.000	Mileage Reimbursement	-	-	500	-	500	500	500	500	500	500	
271-790-920.000	UTILITIES	4,939	4,537	5,750	2,402	5,234	5,234	5,234	5,234	5,234	5,234	
271-790-921.000	Telephone	879	1,422	1,400	1,041	2,082	2,082	2,082	2,082	2,082	2,082	
271-790-935.000	Repair and Maintenance - Other	47	34	500	34	500	500	500	500	500	500	
271-790-940.000	RENT	8,960	9,321	9,506	4,753	9,791	9,791	9,791	10,085	10,387	10,699	
271-790-955.000	Miscellaneous	1,150	-	500	-	-	-	-	-	-	-	
271-790-957.000	DUES AND MEMBERSHIPS	-	224	500	-	500	500	500	500	500	500	
271-790-960.000	Education and Training	68	-	600	-	600	600	600	600	600	600	
271-790-971.000	Capital Outlay > \$1,000	36	-	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
271-790-972.000	Building Improvements	773	291	-	-	-	-	-	-	-	-	
	TOTAL EXPENSES	50,569	49,520	65,151	27,367	62,469	66,490	66,490	82,253	82,998	83,799	

000-671 - Late fees, coffee sales, misc.

000-675 - Friends of the Library Center have not been donating funds; rather purchasing items like movie license, etc.

702 -2% increase; increase Clerk to 21 hours/week (Library open 6 additional hours)

750 - Gently used donations allow economy, plus limited space to add to collection.

921 - Eliminating of one business line. Service has become more expensive since contract ended and we obtained broadband separately (unbundled service).

940 - 3% increase per lease agreement.

955 - WebTitan library internet filter 2 year contract

957 - Michigan Library Association and American Library Association.

971 - This line item was removed from the budget last year but is still presented because of transactions in 2014.

Fund 289 - Auto Theft Prevention		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
289-000-451.000	INSPECTION FEES	1,400	6,900	5,000	700	1,300	1,300	1,300	1,300	1,300	1,300	
289-000-680.000	AUTO THEFT PREVENTION	7,800	-	1,000	-	-	-	-	-	-	-	
	TOTAL REVENUES	9,200	6,900	6,000	700	1,300	1,300	1,300	1,300	1,300	1,300	

		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
289-301-955.000	MISCELLANEOUS	1,590	1,193	6,000	-	5,000	5,000	5,000	5,000	5,000	5,000	
	TOTAL EXPENSES	1,590	1,193	6,000	-	5,000	5,000	5,000	5,000	5,000	5,000	

AUTO THEFT PREVENTION	7,800	-	1,000	-
TOTAL EXPENSES	1,590	1,193	6,000	-
NET OF REVENUES & EXPENSI	6,210	(1,193)	(5,000)	-

We have two officers trained to conduct salvage vehicle inspections, focus on stolen parts/vehicles - look at VIN and part number, recognize if parts are appropriate to vehicle, review vendor recordkeeping, etc.

we receive \$100 per inspection which must be used for inspection expenses or auto theft prevention.

Fund 302 - Building Authority Debt		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
302-000-665.000	Interest	5	4	-	20	-	-	-	-	-	-	
302-000-691.000	Operating Transfers In	78,868	75,843	349,815	349,815	-	-	-	-	-	-	
	TOTAL REVENUES	78,872	75,847	349,815	349,835	-	-	-	-	-	-	

		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
302-906-987.000	Paying Agent Fees	756	150	150	150	-	-	-	-	-	-	
302-906-990.000	Debt Repayment	55,000	55,000	340,000	340,000	-	-	-	-	-	-	
302-906-991.000	INTEREST EXPENSE	23,112	20,843	9,665	9,665	-	-	-	-	-	-	
	TOTAL EXPENSES	78,868	75,993	349,815	349,815	-	-	-	-	-	-	

The bond for the Fire Hall was paid off early in May 2016.

Fund 401 - Capital Projects		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
401-000-691.000	Operating Transfers In	47,500	111,253	39,500	-	-	60,000	60,000	-	-	-	
	TOTAL REVENUES	47,500	111,253	39,500	-	-	60,000	60,000	-	-	-	

		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
401-901-971.000	Capital Outlay > \$1,000	1,681	-	-	-	-	-	-	-	-	-	
401-901-972.000	Building Improvements	-	101,066	39,500	4,176	-	60,000	60,000	-	-	-	
401-901-973.000	Land Acquisition	-	6,881	-	-	-	-	-	-	-	-	
401-901-974.000	Land Improvements	-	-	-	-	-	-	-	-	-	-	
401-901-977.000	EQUIPMENT PURCHASE	-	-	-	-	-	-	-	-	-	-	
401-901-978.000	Vehicle Replacement	-	-	-	-	-	-	-	-	-	-	
	TOTAL EXPENSES	1,681	107,947	39,500	4,176	-	60,000	60,000	-	-	-	

971 - This line item was removed from the budget last year but is still presented because of transactions in 2014.

972 - Couzens Park restrooms

Fund 590 - Sewer		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
590-000-539.000	State Grants	-	61,871	245,250	106,421	-	-	-	-	-	-	
590-000-652.000	TAP-IN FEE	64,375	539,625	222,000	151,850	150,000	150,000	150,000	150,000	150,000	150,000	
590-000-653.000	Sewer Charges for Services	1,416,628	1,397,214	1,773,091	1,028,933	1,543,224	1,543,224	1,543,224	1,543,224	1,543,224	1,543,224	
590-000-654.000	sewer late fees,	48,480	48,480	20,000	26,948	40,000	40,000	40,000	40,000	40,000	40,000	
590-000-657.000	INSPECTION FEE	1,200	4,000	1,000	575	1,000	1,000	1,000	1,000	1,000	1,000	
590-000-665.000	Interest	40,237	12,567	20,000	4,236	20,000	20,000	20,000	20,000	20,000	20,000	
590-000-671.000	Other Revenue	230,826	71,321	50,000	74,447	50,000	50,000	50,000	50,000	50,000	50,000	
590-000-673.000	Special Assessments	3,630	2,798	-	151,568	-	-	-	-	-	-	
590-000-680.000	Unspecified Journal Entry	111,756	109,766	-	-	-	-	-	-	-	-	
	TOTAL REVENUES	1,917,132	2,247,642	2,331,341	1,544,978	1,804,224	1,804,224	1,804,224	1,804,224	1,804,224	1,804,224	

Fund 590 - Sewer		Prior				Superintendent	Fin Comm	BOT	Projected			Long-Term
GL NUMBER	DESCRIPTION	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
Dept 558 - Administration												
590-558-801.000	Contractual & Professional Ser	-	14,278	-	4,115	-	-	-	-	-	-	
590-558-900.000	Printing and Publishing	-	4,688	6,000	1,822	6,000	6,000	6,000	6,000	6,000	6,000	
	SUBTOTAL EXPENSES	-	18,966	6,000	5,937	6,000	6,000	6,000	6,000	6,000	6,000	
Dept 560 - Operations												
590-560-159.000	BOND DISCOUNT	(2,031)	(2,031)	-	-	-	-	-	-	-	-	
590-560-160.000	BOND ISSUENCE COST	5,417	5,417	-	-	-	-	-	-	-	-	
590-560-216.000	Staff Admin Expense	25,000	40,000	40,000	10,000	40,000	45,000	45,000	40,000	40,000	40,000	
590-560-727.000	Office Supplies	77	-	500	-	-	-	-	-	-	-	
590-560-801.000	Contractual & Professional Ser	117,253	8,069	50,000	14,901	25,000	25,000	25,000	25,000	25,000	25,000	
590-560-955.000	Miscellaneous	5	83	-	134	-	-	-	-	-	-	
	SUBTOTAL EXPENSES	145,721	51,538	90,500	25,035	65,000	70,000	70,000	65,000	65,000	65,000	
Dept 563 - Treatment Plant												
590-563-801.000	Contractual & Professional Ser	2,709	-	-	-	-	-	-	-	-	-	
590-563-925.000	Treatment Costs	1,018,600	965,350	1,013,195	506,597	1,036,177	1,028,456	1,028,456	1,036,177	1,036,177	1,036,177	
	SUBTOTAL EXPENSES	1,021,309	965,350	1,013,195	506,597	1,036,177	1,028,456	1,028,456	1,036,177	1,036,177	1,036,177	
Dept 901 - Capital Outlay												
590-901-969.000	Depreciation Expense	311,189	311,923	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
590-901-971.000	Capital Outlay > \$1,000	(13,600)	12,477	-	-	XXX	XXX	XXX	XXX	XXX	XXX	
590-901-971.001	09 BOND	57,438	417	-	-	-	-	-	-	-	-	
590-901-971.002	SRF PROJECT (LS 203 AND CIPP)	30,851	84,384	1,500,000	35,369	2,000,000	2,000,000	2,000,000	-	-	-	
590-901-971.003	VORTEX MANHOLE	10,386	11,343	-	-	-	-	-	-	-	-	
590-901-971.004	SAW GRANT	11,911	169,786	245,250	83,663	-	-	-	-	-	-	
590-901-971.005	LIFT STATIONS 208 & 209	-	17,058	-	185,820	-	-	-	-	240,000	-	
590-901-971.XXX	UNIDENTIFIED	-	-	-	-	-	-	-	125,000	-	125,000	
	SUBTOTAL EXPENSES	408,173	607,389	1,745,250	304,852	2,000,000	2,000,000	2,000,000	125,000	240,000	125,000	
Dept 906 - Debt Service												
590-906-987.000	Paying Agent Fees	1,000	2,000	1,000	250	1,000	1,000	1,000	1,000	1,000	1,000	
590-906-990.000	Debt Repayment	293,199	281,423	607,288	241,612	750,088	750,088	750,088	740,988	736,388	681,038	
	SUBTOTAL EXPENSES	294,199	283,423	608,288	241,862	751,088	751,088	751,088	741,988	737,388	682,038	
	TOTAL EXPENSES	1,869,402	1,926,666	3,463,233	1,084,283	3,858,265	3,855,544	3,855,544	1,974,165	2,084,565	1,914,215	

901-971 - This line item was removed from the budget last year but is still presented because of transactions in 2014-15.

000-539 - SAW Grant

000-653 - Estimate 1.75 times SCCMUA account #102
558-900 - Sewer Billing
560-216 - Payment to General Fund to offset office support
560-801 - Contracted repair/maintenance of collection system
563-925 - SCCMUA account #102 (monthly payment to SCCMUA)
901-971.002 - Use of 2013 Bond Proceeds (fund balance) and SRF loan for LS 203 project
906-990 - Series 2009, series 2013, and series 2013A bond payments

<u>Fund 591 - Water</u>		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
591-000-656.000	WATER ADMIN. FEE	3,800	5,200	4,000	2,400	4,000	4,000	4,000	4,000	4,000	4,000	
591-000-665.000	Interest	5,868	3,756	3,000	1,264	2,500	2,500	2,500	2,500	2,500	2,500	
	TOTAL REVENUES	9,668	8,956	7,000	3,664	6,500	6,500	6,500	6,500	6,500	6,500	

		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>6/30/2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
591-558-216.000	STAFF ADMIN EXPENSE	6,000	6,000	6,000	1,500	6,000	6,000	6,000	6,000	6,000	6,000	
	TOTAL EXPENSES	6,000	6,000	6,000	1,500	6,000	6,000	6,000	6,000	6,000	6,000	

656 - Water tap-in fees

Fund 861 - Street Lighting		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
861-000-673.000	Special Assessments	95,847	95,847	96,000	92,258	80,000	80,000	80,000	80,000	80,000	80,000	
	TOTAL REVENUES	95,847	95,847	96,000	92,258	80,000	80,000	80,000	80,000	80,000	80,000	

		<u>Prior</u>				<u>Superintendent</u>	<u>Fin Comm</u>	<u>BOT</u>	<u>Projected</u>			<u>Long-Term</u>
<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2014	2015	2016	6/30/2016	2017	2017	2017	2018	2019	2020	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
861-448-920.000	Utilities	78,044	70,451	96,000	34,001	80,000	80,000	80,000	80,000	80,000	80,000	
	TOTAL EXPENSES	78,044	70,451	96,000	34,001	80,000	80,000	80,000	80,000	80,000	80,000	