

Report Criteria:

Account.Acct No = All
Account Detail

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>GENERAL FUND</u>				
<u>GENERAL REVENUE</u>				
101.000.4020	PROPERTY TAXES	484,000	478,000	468,000
101.000.4021	REAL PROPERTY TAXES-DLQ	0	0	0
101.000.4180	PERSONAL PROPERTY TAXES	42,000	0	0
101.000.4181	PERSONAL PROPERTY TAXES-DLQ	0	0	0
101.000.4520	LIQUOR LICENSE FEES	1,400	1,400	1,400
101.000.4770	BUILDING, & ZONING FEES	14,000	14,000	14,000
101.000.5050	COPS GRANT	0	0	0
101.000.5440	STATE 302 TRAINING FUNDS	800	800	800
101.000.5690	METRO FUND	6,700	6,700	6,700
101.000.5740	STATE SHARED REVENUE	168,000	172,000	172,000
101.000.6270	REFUSE CHARGES	109,000	109,000	112,000
101.000.6271	DELINQUENT REFUSE	0	0	0
101.000.6420	MISCELLANEOUS	11,000	11,000	11,000
101.000.6460	MOWING ON TAXES	0	0	0
101.000.6461	UTILITY BILLS ON TAXES	0	0	0
101.000.6462	SIDEWALKS-CURRENT	0	0	0
101.000.6510	PARK FEES	3,100	2,500	2,500
101.000.6513	SOCCER FEES	6,000	6,000	6,000
101.000.6620	POLICE FINES	17,000	17,000	17,000
101.000.6640	INTEREST	6,000	5,000	6,000
101.000.6680	CABLE TELEVISION	22,000	22,000	22,000
101.000.6690	PROPERTY RENTAL	3,000	3,000	3,000
101.000.6691	CELLULAR RENTAL	7,000	7,000	7,000
101.000.6750	LOAN MONEY FROM UBT/PROCTOR PF	0	0	0
101.000.6762	TRANSFER FROM FUND BALANCE	35,700	85,038	112,837
101.000.6763	TRANSFER FROM ROBISON TRUST	0	0	0
101.000.6764	TRANSFER FROM TATE PARK TRUST	0	0	0
101.000.6765	MICH NATURAL RES TRUST GRANT	0	0	0
101.000.6766	TRANSFER FROM ELECTRIC FUND	32,000	32,000	32,000
GENERAL REVENUE Totals:		968,700	972,438	994,237

VILLAGE COUNCIL EXPENSE

101.101.7020	SALARIES & WAGES	8,400	8,568	8,736
101.101.7150	EMPLOYERS FICA	650	663	676
101.101.8600	WORKSHOP	0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>GENERAL FUND</u>				
<u>VILLAGE COUNCIL EXPENSE (Cont.)</u>				
101.101.8800	COMMUNITY PROMOTION	3,000	3,060	3,120
101.101.9000	PRINTING & PUBLISHING	3,000	3,060	3,120
101.101.9560	MISCELLANEOUS	100	102	104
VILLAGE COUNCIL EXPENSE Totals:		15,150	15,453	15,756

GENERAL ADMINISTRATION EXPENSE

101.215.7020	SALARIES & WAGES	33,200	30,700	31,600
101.215.7130	BENEFIT INSURANCE	10,300	9,800	10,100
101.215.7150	EMPLOYERS FICA	2,600	2,300	2,420
101.215.7400	OPERATING SUPPLIES	14,000	14,280	14,560
101.215.8030	OVER/UNDER ACCOUNT	20	20	20
101.215.8040	BANK SERVICE CHARGES	100	102	104
101.215.8070	AUDIT FEES	2,400	2,448	2,496
101.215.8200	PROFESIONAL SERVICES	5,000	5,100	5,200
101.215.8210	LEGAL COUNSEL	9,000	9,180	9,360
101.215.8500	COMMUNICATIONS	3,000	3,060	3,120
101.215.8600	WORKSHOP	200	204	208
101.215.9000	PRINTING & PUBLISHING	900	918	936
101.215.9560	MISCELLANEOUS	500	510	520
101.215.9650	TRANSFER TO S.K.C.C.	0	0	0
101.215.9770	CAPITAL OUTLAY	0	0	0
GENERAL ADMINISTRATION EXPENSE Totals:		81,220	78,622	80,644

BUILDINGS & GROUNDS EXPENSE

101.265.7020	SALARIES & WAGES	65,000	70,700	72,800
101.265.7130	BENEFIT INSURANCE	15,000	15,900	16,400
101.265.7150	EMPLOYERS FICA	5,600	5,410	5,520
101.265.7400	OPERATING SUPPLIES	15,000	15,300	15,600
101.265.9200	UTILITIES	8,000	8,160	8,320
101.265.9310	REPAIRS & MAINTENANCE	10,000	10,200	10,400
101.265.9400	RENTALS	16,000	16,320	16,640
101.265.9770	CAPITAL OUTLAY	2,000	2,040	2,080
101.265.9910	LOAN PRINCIPAL	10,000	10,200	10,400
101.265.9950	LOAN INTEREST	2,600	2,652	2,704

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
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GENERAL FUNDBUILDINGS & GROUNDS EXPENSE (Cont.)

BUILDINGS & GROUNDS EXPENSE Totals:	149,200	156,882	160,864
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POLICE EXPENSES

101.301.7020	SALARIES & WAGES	259,000	264,180	269,360
101.301.7070	CROSSING GUARDS	21,000	21,420	21,840
101.301.7130	BENEFIT INSURANCE	68,000	69,360	70,720
101.301.7150	EMPLOYERS FICA	21,500	21,930	22,360
101.301.7270	OFFICE SUPPLIES	800	816	832
101.301.7400	OPERATING SUPPLIES	10,000	10,200	10,400
101.301.7410	UNIFORM EXPENSE	1,200	1,224	1,248
101.301.8201	PROSECUTION FEES	12,000	12,240	12,480
101.301.8500	COMMUNICATIONS	3,500	3,570	3,640
101.301.8600	WORKSHOP	1,200	1,224	1,248
101.301.9100	INSURANCE	8,200	8,364	8,528
101.301.9200	UTILITIES	4,700	4,794	4,888
101.301.9310	REPAIRS & MAINTENANCE	2,000	2,040	2,080
101.301.9400	RENTALS	19,000	19,380	19,760
101.301.9570	STATE 302 TRAINING	800	816	832
101.301.9650	TRANSFER TO EQUIPMENT FUND	0	0	0
101.301.9770	CAPITAL OUTLAY	4,000	4,080	4,160
POLICE EXPENSES Totals:		436,900	445,638	454,376

BLDG & ZONING INSP EXPENSE

101.371.7020	SALARIES & WAGES	2,800	2,856	2,912
101.371.7150	EMPLOYERS FICA	220	224	228
101.371.7270	OFFICE SUPPLIES	50	51	52
101.371.8200	PROFESSIONAL SERVICES	15,000	15,300	15,600
101.371.8600	WORKSHOP	0	0	0
101.371.9560	MISCELLANEOUS	100	102	104
BLDG & ZONING INSP EXPENSE Totals:		18,170	18,533	18,896

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>GENERAL FUND</u>				
<u>HIGHWAYS & STREETS EXPENSE</u>				
101.446.9260	STREET LIGHTING	0	0	0
101.446.9310	STREET LIGHT MAINTENANCE	0	0	0
101.446.9350	SIDEWALK CONSTRUCTION	0	0	0
101.446.9650	TRANSFER TO MAJOR STREETS	0	0	0
101.446.9651	TRANSFER TO LOCAL STREETS	30,140	30,742	31,345
101.446.9652	TRANSFER TO EQUIPMENT FUND	19,000	0	0
101.446.9653	TRANSFER TO BOND DEBT	0	0	0
101.446.9654	TRANSFER TO SEWER FUND	32,000	32,640	33,280
101.446.9655		0	0	0
HIGHWAYS & STREETS EXPENSE Totals:		81,140	63,382	64,625
<u>SANITATION EXPENSE</u>				
101.523.8200	REFUSE COLLECTION	97,500	99,600	102,600
101.523.8220	COMPOSTING	7,000	7,140	7,280
SANITATION EXPENSE Totals:		104,500	106,740	109,880
<u>PARK EXPENSE</u>				
101.691.7020	SALARIES & WAGES	23,000	26,300	27,100
101.691.7023	SOCCER WAGES	4,000	4,080	4,160
101.691.7150	EMPLOYERS FICA	2,000	2,320	2,380
101.691.7153	SOCCER FICA	0	0	0
101.691.7400	OPERATING SUPPLIES	15,000	15,300	15,600
101.691.7573	SOCCER PROGRAM	4,000	4,080	4,160
101.691.8200	PROFESSIONAL SERVICES	0	0	0
101.691.9200	UTILITIES	2,200	2,244	2,288
101.691.9310	BUILDING MAINTENANCE	7,000	7,140	7,280
101.691.9400	RENTALS	3,000	3,060	3,120
101.691.9671	CONSTRUCTION PROJECTS	0	0	0
101.691.9770	CAPITAL OUTLAY	2,000	2,040	2,080
PARK EXPENSE Totals:		62,200	66,564	68,168

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>GENERAL FUND</u>				
<u>PLANNING COMMISSION EXPENSE</u>				
101.801.7020	SALARIES & WAGES	1,500	1,530	1,560
101.801.7150	EMPLOYERS FICA	120	122	124
101.801.7270	OFFICE SUPPLIES	50	51	52
101.801.8200	PROFESSIONAL SERVICES	2,000	2,040	2,080
101.801.8600	WORKSHOP	50	51	52
101.801.9000	PRINTING & PUBLISHING	500	510	520
PLANNING COMMISSION EXPENSE Totals:		4,220	4,304	4,388
<u>INSURANCE EXPENSE</u>				
101.865.9100	INSURANCE	16,000	16,320	16,640
INSURANCE EXPENSE Totals:		16,000	16,320	16,640
<u>CONTRA CHANGE</u>				
101.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0
CONTRA CHANGE Totals:		0	0	0
GENERAL FUND Revenue Totals:		968,700	972,438	994,237
GENERAL FUND Expenditure Totals:		968,700	972,438	994,237
GENERAL FUND Totals:		0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
MAJOR STREETS FUND				
MAJOR STREETS REVENUE				
202.000.4000	STATE SHARED REVENUE	0	0	0
202.000.5050	GRANT	0	0	0
202.000.5740	STATE SHARED REVENUE	81,000	81,000	81,000
202.000.5750	COUNTY REVENUE SHARING	0	0	0
202.000.6440	MISCELLANEOUS	0	0	0
202.000.6640	INTEREST	300	300	300
202.000.6761	TRANSFER FROM GENERAL	0	0	0
202.000.6762	TRANSFER FROM FUND BALANCE	0	0	0
202.000.6763	TRANSFER FROM ROBISON TRUST	25,600	14,000	14,000
202.000.6764	TRANSFER FROM TATE PARK TRUST	0	0	0
202.000.6765	TRANSFER FROM ELECTRIC FUND	0	0	0
202.000.6970	BOND PROCEEDS	0	0	0
MAJOR STREETS REVENUE Totals:		106,900	95,300	95,300

CONSTRUCTION PROJECTS EXPENSE

202.451.8200	PROFESSIONAL SERVICES	0	0	0
202.451.9320	CONSTRUCTION	0	0	0
202.451.9910	BOND PRINCIPLE	0	0	0
202.451.9950	BOND INTEREST	25,600	14,000	14,000
CONSTRUCTION PROJECTS EXPENSE Totals:		25,600	14,000	14,000

ROUTINE MAINTENANCE EXPENSE

202.463.7020	SALARIES & WAGES	13,700	13,974	14,248
202.463.7130	BENEFIT INSURANCE	3,900	3,978	4,056
202.463.7150	EMPLOYERS FICA	1,100	1,122	1,144
202.463.7400	OPERATING SUPPLIES	3,000	3,060	3,120
202.463.7910	REHABILITATION	0	0	0
202.463.7920	PREVENTATIVE MAINTENANCE	25,050	25,729	24,618
202.463.8220	PROFESSIONAL SERVICES	0	0	0
202.463.8600	WORKSHOP	0	0	0
202.463.9210	TREE MAINTENANCE	2,000	2,040	2,080
202.463.9300	SIDEWALK MAINTENANCE	3,000	3,060	3,120
202.463.9360	STORM SEWERS	2,000	2,040	2,080
202.463.9400	RENTALS	4,000	4,080	4,160

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>MAJOR STREETS FUND</u>				
<u>ROUTINE MAINTENANCE EXPENSE (Cont.)</u>				
	ROUTINE MAINTENANCE EXPENSE Totals:	57,750	59,083	58,626
<u>TRAFFIC SERVICE EXPENSE</u>				
202.474.7020	SALARIES & WAGES	2,100	2,142	2,184
202.474.7130	BENEFIT INSURANCE	600	612	624
202.474.7150	EMPLOYERS FICA	170	173	176
202.474.7400	OPERATING SUPPLIES	2,500	2,550	2,600
202.474.9770	CAPITAL OUTLAY	0	0	0
	TRAFFIC SERVICE EXPENSE Totals:	5,370	5,477	5,584
<u>WINTER MAINTENANCE EXPENSE</u>				
202.478.7020	SALARIES & WAGES	5,300	5,406	5,512
202.478.7130	BENEFIT INSURANCE	1,500	1,530	1,560
202.478.7150	EMPLOYERS FICA	420	428	436
202.478.7400	OPERATING SUPPLIES	2,500	2,550	2,600
202.478.9400	RENTALS	2,800	2,856	2,912
	WINTER MAINTENANCE EXPENSE Totals:	12,520	12,770	13,020
<u>ADMINISTRATION EXPENSE</u>				
202.482.7020	SALARIES & WAGES	3,400	2,200	2,300
202.482.7130	BENEFIT INSURANCE	1,300	900	900
202.482.7150	EMPLOYERS FICA	260	170	170
202.482.8070	AUDIT FEES	700	700	700
202.482.9650	TRANSFER TO LOCAL STREETS	0	0	0
	ADMINISTRATION EXPENSE Totals:	5,660	3,970	4,070
<u>CONTRA CHANGE</u>				
<u>CONTRA CHANGE</u>				
202.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>MAJOR STREETS FUND</u>				
CONTRA CHANGE				
<u>CONTRA CHANGE (Cont.)</u>				
	CONTRA CHANGE			
	CONTRA CHANGE Totals:	0	0	0
	MAJOR STREETS FUND Revenue Totals:	106,900	95,300	95,300
	MAJOR STREETS FUND Expenditure Totals:	106,900	95,300	95,300
	MAJOR STREETS FUND Totals:	0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>LOCAL STREETS FUND</u>				
<u>LOCAL STREETS REVENUE</u>				
203.000.5740	STATE SHARED REVENUE	29,000	29,000	29,000
203.000.6440	MISCELLANEOUS	0	0	0
203.000.6640	INTEREST	50	50	50
203.000.6760	TRANSFER FROM GENERAL FUND	30,140	30,140	30,140
203.000.6761	TRANSFER FROM MAJOR STREETS	0	0	0
203.000.6762	TRANSFER FROM FUND BALANCE	0	0	0
LOCAL STREETS REVENUE Totals:		59,190	59,190	59,190
<u>CONSTRUCTION PROJECTS EXPENSE</u>				
203.451.7900	RECONSTRUCTION	0	0	0
203.451.8200	PROFESSIONAL SERVICES	0	0	0
CONSTRUCTION PROJECTS EXPENSE Totals:		0	0	0
<u>ROUTINE MAINTENANCE EXPENSE</u>				
203.463.7020	SALARIES & WAGES	9,500	9,690	9,880
203.463.7130	BENEFIT INSURANCE	2,700	2,754	2,808
203.463.7150	EMPLOYERS FICA	800	816	832
203.463.7400	OPERATING SUPPLIES	1,500	1,530	1,560
203.463.7910	REHABILITATION	0	0	0
203.463.7920	PREVENTATIVE MAINTENANCE	18,100	17,279	16,458
203.463.8210	TREE MAINTENANCE	1,000	1,020	1,040
203.463.8220	PROFESSIONAL SERVICES	0	0	0
203.463.8600	WORKSHOP	0	0	0
203.463.9300	SIDEWALK MAINTENANCE	2,000	2,040	2,080
203.463.9360	STORM SEWERS	1,000	1,020	1,040
203.463.9400	RENTALS	4,000	4,080	4,160
ROUTINE MAINTENANCE EXPENSE Totals:		40,600	40,229	39,858
<u>TRAFFIC SERVICE EXPENSE</u>				
203.474.7020	SALARIES & WAGES	2,100	2,142	2,184
203.474.7130	BENEFIT INSURANCE	600	612	624
203.474.7150	EMPLOYERS FICA	170	173	176
203.474.7400	OPERATING SUPPLIES	1,000	1,020	1,040

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>LOCAL STREETS FUND</u>				
<u>TRAFFIC SERVICE EXPENSE (Cont.)</u>				
203.474.9770	CAPITAL OUTLAY	0	0	0
	TRAFFIC SERVICE EXPENSE Totals:	3,870	3,947	4,024
<u>WINTER MAINTENANCE EXPENSE</u>				
203.478.7020	SALARIES & WAGES	5,300	5,406	5,512
203.478.7130	BENEFIT INSURANCE	1,500	1,530	1,560
203.478.7150	EMPLOYERS FICA	420	428	436
203.478.7400	OPERATING SUPPLIES	3,000	3,060	3,120
203.478.9400	RENTALS	2,000	2,040	2,080
	WINTER MAINTENANCE EXPENSE Totals:	12,220	12,464	12,708
<u>ADMINISTRATION EXPENSE</u>				
203.482.7020	SALARIES & WAGES	1,200	1,224	1,248
203.482.7130	BENEFIT INSURANCE	500	510	520
203.482.7150	EMPLOYERS FICA	100	102	104
203.482.8070	AUDIT FEES	700	714	728
203.482.9650	TRANSFER TO MAJOR STREET	0	0	0
	ADMINISTRATION EXPENSE Totals:	2,500	2,550	2,600
<u>CONTRA CHANGE</u>				
203.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0
	CONTRA CHANGE Totals:	0	0	0
	LOCAL STREETS FUND Revenue Totals:	59,190	59,190	59,190
	LOCAL STREETS FUND Expenditure Totals:	59,190	59,190	59,190
	LOCAL STREETS FUND Totals:	0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>FIRE FUND</u>				
<u>FIRE REVENUE</u>				
206.000.5050	GRANT PROCEEDS	0	0	0
206.000.6420	MISCELLANEOUS	100	100	100
206.000.6640	INTEREST	1,000	500	400
206.000.6730	SALE OF EQUIPMENT	0	0	0
206.000.6740	CLINTON TOWNSHIP	185,000	185,000	178,000
206.000.6741	BRIDGEWATER TOWNSHIP	13,200	13,200	13,200
206.000.6742	MANCHESTER TOWNSHIP	1,320	1,320	1,320
206.000.6743	MACON TOWNSHIP	3,300	3,300	3,300
206.000.6760	TRANSFER FROM FUND BALANCE	0	0	0
206.000.6950	TRANS GEN FUND FOR BUILDING	0	0	0
FIRE REVENUE Totals:		203,920	203,420	196,320
<u>FIRE EXPENSE</u>				
206.336.7020	SALARIES & WAGES	80,000	81,600	83,200
206.336.7130	BENEFIT INSURANCE	700	714	728
206.336.7150	EMPLOYERS FICA	6,120	6,242	6,364
206.336.7250	WORKER'S COMPENSATION	5,700	5,814	5,920
206.336.7270	OFFICE SUPPLIES	1,500	1,530	1,560
206.336.7400	OPERATING SUPPLIES	13,000	13,260	13,520
206.336.7401	RESCUE SUPPLIES	5,000	5,100	5,200
206.336.7751	RESERVE FUND TRANSFER	15,450	11,181	320
206.336.8070	AUDIT FEES	650	663	676
206.336.8500	COMMUNICATIONS	6,000	6,120	6,240
206.336.8600	WORKSHOP	9,000	9,180	9,360
206.336.8670	GAS & OIL	3,800	3,876	3,952
206.336.9100	INSURANCE	12,000	12,240	12,480
206.336.9200	UTILITIES	6,000	6,120	6,240
206.336.9310	EQUIPMENT MAINTENANCE	6,000	6,120	6,240
206.336.9320	TRUCK MAINTENANCE	13,000	13,260	13,520
206.336.9410	HYDRANT RENTAL	0	0	0
206.336.9670	BUILDING MAINTENANCE	4,000	4,080	4,160
206.336.9770	CAPITAL OUTLAY	16,000	16,320	16,640
206.336.9910	BOND PRINCIPAL	0	0	0
206.336.9950	BOND INTEREST	0	0	0
FIRE EXPENSE Totals:		203,920	203,420	196,320

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>FIRE FUND</u>				
<u>DEPARTMENT 206.999</u>				
206.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0
	DEPARTMENT 206.999 Totals:	0	0	0
	FIRE FUND Revenue Totals:	203,920	203,420	196,320
	FIRE FUND Expenditure Totals:	203,920	203,420	196,320
	FIRE FUND Totals:	0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>DDA FUND</u>				
<u>DDA REVENUE</u>				
248.000.4000	INTEREST PAYABLE	0	0	0
248.000.4020	PROPERTY TAX MILLAGE	0	0	0
248.000.4040	PROPERTY TAX TIF	55,000	53,000	50,000
248.000.5000	GRANT REVENUE	0	0	0
248.000.6420	MISCELLANEOUS	50	50	50
248.000.6640	INTEREST	150	150	150
248.000.6750	PRIVATE CONTRIBUTIONS	0	0	0
248.000.6762	TRANSFER FROM FUND BALANCE	31,000	5,540	0
248.000.6763	TRANSFER FROM GENERAL FUND	0	0	0
248.000.6980	BOND PROCEEDS	0	0	0
DDA REVENUE Totals:		86,200	58,740	50,200

DDA EXPENSE

248.728.7400	OPERATING SUPPLIES	0	0	0
248.728.7751	RESERVE FUND TRANSFER	5,200	0	0
248.728.7900	CONSTRUCTION	0	0	0
248.728.8200	LEGAL COUNCIL	31,000	0	0
248.728.8210	PROFESSIONAL SERVICES	0	0	0
248.728.9560	MISCELLANEOUS	15,000	19,940	11,400
248.728.9640	REFUNDS	0	0	0
248.728.9650	TRANSFER TO CONSTRUCTION FUND	0	0	0
248.728.9651	TRANSFER TO BOND DEBT	35,000	38,800	38,800
248.728.9910	BOND PRINCIPAL	0	0	0
248.728.9950	BOND INTEREST	0	0	0
DDA EXPENSE Totals:		86,200	58,740	50,200

DEPARTMENT 248.999

248.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0
DEPARTMENT 248.999 Totals:		0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>DDA FUND</u>				
	DDA FUND Revenue Totals:	86,200	58,740	50,200
	DDA FUND Expenditure Totals:	86,200	58,740	50,200
	DDA FUND Totals:	0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>2003 BOND DEBT RETIREMENT FUND</u>				
<u>DEBT RETIREMENT REVENUE</u>				
351.000.6761	TRANSFER FROM DDA	35,000	38,800	38,800
	DEBT RETIREMENT REVENUE Totals:	35,000	38,800	38,800
<u>DEBT RETIREMENT EXPENSE</u>				
351.945.9910	BOND PRINCIPAL	25,000	30,000	30,000
351.945.9950	BOND INTEREST	10,000	8,800	8,800
	DEBT RETIREMENT EXPENSE Totals:	35,000	38,800	38,800
<u>DEPARTMENT 351.999</u>				
351.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0
	DEPARTMENT 351.999 Totals:	0	0	0
2003 BOND DEBT RETIREMENT FUND Revenue Totals:		35,000	38,800	38,800
2003 BOND DEBT RETIREMENT FUND Expenditure Totals:		35,000	38,800	38,800
2003 BOND DEBT RETIREMENT FUND Totals:		0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>SOFTBALL PROGRAM FUND</u>				
<u>SOFTBALL PROGRAM REVENUE</u>				
509.000.6440	MISCELLANEOUS	0	0	0
509.000.6510	SOFTBALL SPONSOR FEES	0	0	0
509.000.6511	CAPITAL IMPROVEMENT FEES	0	0	0
509.000.6512	TOURNAMENT FEES	0	0	0
509.000.6513	FORFEIT FEES	0	0	0
509.000.6514	MASA TOURNAMENT FEES	0	0	0
509.000.6640	INTEREST	0	0	0
509.000.6690	TOURNAMENT RENTALS	0	0	0
509.000.6762	TRANSFER FROM FUND BALANCE	0	0	0
SOFTBALL PROGRAM REVENUE Totals:		0	0	0
<u>SOFTBALL PROGRAM EXPENSE</u>				
509.774.7020	SALARIES & WAGES	0	0	0
509.774.7021	FIELD MAINTENANCE WAGES	0	0	0
509.774.7150	EMPLOYERS FICA	0	0	0
509.774.7570	SOFTBALL PROGRAM	0	0	0
509.774.7751	RESERVE FUND TRANSFER	0	0	0
509.774.9560	MISCELLANEOUS	0	0	0
509.774.9640	FORFEIT FEES	0	0	0
509.774.9670	CONSTRUCTION	0	0	0
509.774.9770	CAPITAL OUTLAY	0	0	0
SOFTBALL PROGRAM EXPENSE Totals:		0	0	0
<u>DEPARTMENT 509.999</u>				
509.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0
DEPARTMENT 509.999 Totals:		0	0	0
SOFTBALL PROGRAM FUND Totals:		0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>SMITH-KIMBALL COMM CTR FUND</u>				
<u>S.K.C.C. REVENUE</u>				
545.000.4020	PROPERTY TAXES	43,000	41,300	39,600
545.000.4021	DELINQUENT REAL	0	0	0
545.000.4180	PERSONAL PROPERTY TAXES	4,000	0	0
545.000.4181	DELINQUENT PERSONAL PROPERTY TA	0	0	0
545.000.6440	MISCELLANEOUS	500	500	500
545.000.6640	INTEREST	350	350	300
545.000.6690	PROPERTY RENTAL (APT)	4,800	4,800	4,800
545.000.6760	TRANSFER FROM FUND BALANCE	2,000	1,873	1,537
545.000.6761	TRANSFER FROM ROBISON TRUST	0	0	0
545.000.6762	TRANSFER FROM GENERAL FUND	0	0	0
545.000.6890	RENTAL	1,600	1,600	1,600
545.000.6940	PRIVATE CONTRIBUTIONS	0	0	0
S.K.C.C. REVENUE Totals:		56,250	50,423	48,337
<u>S.K.C.C. EXPENSE</u>				
545.270.7020	SALARIES & WAGES	24,400	24,400	25,000
545.270.7150	EMPLOYERS FICA	1,870	1,907	1,944
545.270.7400	OPERATING SUPPLIES	2,500	2,550	2,600
545.270.7751	RESERVE FUND TRANSFER	0	0	0
545.270.8040	BANK SERVICE CHARGES	10	10	10
545.270.8500	COMMUNICATIONS	0	0	0
545.270.9100	INSURANCE	3,600	3,672	3,744
545.270.9200	UTILITIES	7,730	7,884	8,039
545.270.9310	REPAIRS & MAINTENANCE	10,000	10,000	7,000
545.270.9770	CAPITAL OUTLAY	0	0	0
545.270.9910	LOAN PRINCIPAL	6,000	0	0
545.270.9950	LOAN INTEREST	140	0	0
S.K.C.C. EXPENSE Totals:		56,250	50,423	48,337
<u>DEPARTMENT 545.999</u>				
545.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0
DEPARTMENT 545.999 Totals:		0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>SMITH-KIMBALL COMM CTR FUND</u>				
	SMITH-KIMBALL COMM CTR FUND Revenue Totals:	56,250	50,423	48,337
	SMITH-KIMBALL COMM CTR FUND Expenditure Totals:	56,250	50,423	48,337
	SMITH-KIMBALL COMM CTR FUND Totals:	0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>ELECTRIC FUND</u>				
<u>ELECTRIC REVENUE</u>				
582.000.6010	METERED SALES	2,570,000	2,600,000	2,600,000
582.000.6420	MERCHANDISE	100	100	100
582.000.6440	MISCELLANEOUS	2,000	2,000	2,000
582.000.6441	CUSTOMER SUPPLIES	300	300	300
582.000.6450	UNDERGROUND REIMBURSEMENT	1,000	1,000	1,000
582.000.6451	ELEC UNDERGROUND ON TAXES	0	0	0
582.000.6530	NOTICE CHARGE	12,000	12,000	12,000
582.000.6540	DELINQUENT PENALTIES	15,000	15,000	15,000
582.000.6640	INTEREST	10,000	8,000	8,000
582.000.6680	POLE RENTAL	5,000	5,000	5,000
582.000.6762	TRANSFER FROM FUND BALANCE	54,640	80,139	134,864
582.000.6780	COBRA BENEFIT CHARGES	0	0	0
ELECTRIC REVENUE Totals:		2,670,040	2,723,539	2,778,264

LIGHT PLANT EXPENSE

582.535.7020	SALARIES & WAGES	41,200	40,800	41,500
582.535.7130	BENEFIT INSURANCE	21,600	22,032	22,464
582.535.7150	EMPLOYERS FICA	3,200	3,264	3,328
582.535.7400	OPERATING SUPPLIES	2,000	2,040	2,080
582.535.7520	ENGINE NATURAL GAS	1,000	1,020	1,040
582.535.7940	ENGINE FUEL & OIL	1,500	1,530	1,560
582.535.8600	WORKSHOP	200	204	208
582.535.9200	UTILITIES	3,000	3,060	3,120
582.535.9310	REPAIRS & MAINTENANCE	4,000	4,080	4,160
582.535.9320	CONSTRUCTION	0	0	0
582.535.9400	RENTALS	1,200	1,224	1,248
582.535.9590	PLANT DEPRECIATION	0	0	0
582.535.9770	CAPITAL OUTLAY	13,000	4,000	4,000
582.535.9800	RECLAMATION	0	0	0
LIGHT PLANT EXPENSE Totals:		91,900	83,254	84,708

ADMINISTRATION EXPENSE

582.536.7020	SALARIES & WAGES	152,000	131,000	134,000
582.536.7130	BENEFIT INSURANCE	49,000	43,000	45,000
582.536.7131	RETIRES INSURANCE	32,000	32,640	33,280
582.536.7132	COBRA BENEFITS	0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>ELECTRIC FUND</u>				
<u>ADMINISTRATION EXPENSE (Cont.)</u>				
582.536.7150	EMPLOYERS FICA	11,700	10,000	10,500
582.536.7270	OFFICE SUPPLIES	7,000	7,140	7,280
582.536.7751	RESERVE FUND TRANSFER	0	0	0
582.536.8040	BANK SERVICE CHARGES	20	20	20
582.536.8070	AUDIT FEES	3,800	3,876	3,952
582.536.8200	PROFESSIONAL SERVICES	8,000	8,160	8,320
582.536.8210	LEGAL FEES	0	0	0
582.536.8500	COMMUNICATIONS	4,500	4,590	4,680
582.536.8600	WORKSHOP	100	102	104
582.536.9100	INSURANCE	19,000	19,380	19,760
582.536.9210	PURCHASED POWER	1,900,000	1,990,000	2,030,000
582.536.9620	DEPOSIT INTEREST	100	102	104
582.536.9640	SENIOR REFUNDS	5,000	5,100	5,200
582.536.9650	TRANSFER TO GENERAL FUND	32,000	32,640	33,280
582.536.9910	LOAN PRINCIPLE	0	0	0
582.536.9950	LOAN INTEREST	0	0	0
ADMINISTRATION EXPENSE Totals:		2,224,220	2,287,750	2,335,480

DISTRIBUTION SYSTEM EXPENSE

582.537.7020	SALARIES & WAGES	133,500	136,170	138,840
582.537.7130	BENEFIT INSURANCE	59,000	60,180	61,360
582.537.7150	EMPLOYERS FICA	10,220	10,424	10,628
582.537.7400	OPERATING SUPPLIES	35,000	27,237	26,400
582.537.7401	CUSTOMER SUPPLIES	1,000	1,020	1,040
582.537.8211	CONTRACTUAL SERVICES	15,000	15,300	15,600
582.537.8600	WORKSHOP	200	204	208
582.537.9200	UTILITIES	3,000	3,060	3,120
582.537.9260	STREET LIGHTING	50,000	51,000	52,000
582.537.9310	REPAIRS & MAINTENANCE	15,000	15,300	15,600
582.537.9320	CONSTRUCTION	0	0	0
582.537.9400	RENTALS	22,000	22,440	22,880
582.537.9590	DISTRIBUTION DEPRECIATION	0	0	0
582.537.9650	TRANSFER TO EQUIPMENT FUND	0	0	0
582.537.9660	TRANSFER TO MAJOR ST.	0	0	0
582.537.9770	CAPITAL OUTLAY	10,000	10,200	10,400
DISTRIBUTION SYSTEM EXPENSE Totals:		353,920	352,535	358,076

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>ELECTRIC FUND</u>				
<u>DEPARTMENT 582.999</u>				
582.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0
	DEPARTMENT 582.999 Totals:	0	0	0
	ELECTRIC FUND Revenue Totals:	2,670,040	2,723,539	2,778,264
	ELECTRIC FUND Expenditure Totals:	2,670,040	2,723,539	2,778,264
	ELECTRIC FUND Totals:	0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>SEWER FUND</u>				
<u>SEWER REVENUE</u>				
590.000.6010	METERED SALES	500,000	500,000	500,000
590.000.6330	SPECIAL SERVICES	0	0	0
590.000.6420	MERCHANDISE	0	0	0
590.000.6540	DELINQUENT PENALTIES	9,800	10,000	10,000
590.000.6640	INTEREST	5,000	4,000	5,000
590.000.6760	TRANSFER FROM FUND BALANCE	18,000	27,800	17,465
590.000.6761	TRANSFER FROM GENERAL FUND	0	0	0
590.000.6763	TRANSFER FROM ROBISON TRUST	0	0	0
590.000.6765	TRANSFER FROM GENERAL FUND	32,000	32,000	32,000
590.000.6950	CONNECTION FEES	6,800	3,400	3,400
590.000.6951	SEWER CONN ON TAXES	0	0	0
590.000.6960	MISCELLANEOUS	420	400	400
590.000.6961	IPP FEES	0	0	0
590.000.6970	BOND PROCEEDS	0	0	0

SEWER REVENUE Totals:	572,020	577,600	568,265
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COLLECTION SYSTEM EXPENSE

590.524.7020	SALARIES & WAGES	4,800	4,896	4,992
590.524.7130	BENEFIT INSURANCE	1,200	1,212	1,248
590.524.7150	EMPLOYERS FICA	330	336	343
590.524.7400	OPERATING SUPPLIES	3,000	3,060	3,120
590.524.8200	PROFESSIONAL SERVICES	0	0	0
590.524.9310	REPAIRS & MAINTENANCE	5,000	5,100	5,200
590.524.9320	CONSTRUCTION	0	0	0
590.524.9400	RENTALS	2,000	2,040	2,080
590.524.9590	COLLECTION DEPRECIATION	0	0	0
590.524.9770	CAPITAL OUTLAY	0	0	0
590.524.9910	BOND PRINCIPAL	11,560	12,240	0
590.524.9950	BOND INTEREST	1,100	550	0

COLLECTION SYSTEM EXPENSE Totals:	28,990	29,434	16,983
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ADMINISTRATION EXPENSE

590.525.7020	SALARIES & WAGES	6,500	6,630	6,760
590.525.7130	BENEFIT INSURANCE	2,020	2,060	2,100
590.525.7150	EMPLOYERS FICA	500	510	520
590.525.7270	OFFICE SUPPLIES	5,000	5,100	5,200

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>SEWER FUND</u>				
<u>ADMINISTRATION EXPENSE (Cont.)</u>				
590.525.7751	RESERVE FUND TRANSFER	0	0	0
590.525.8070	AUDIT FEES	800	816	832
590.525.8200	PROFESSIONAL SERVICES	0	0	0
590.525.8210	LEGAL FEES	0	0	0
590.525.8500	COMMUNICATIONS	3,500	3,570	3,640
590.525.8600	WORKSHOP	0	0	0
590.525.9100	INSURANCE	8,000	8,160	8,320
590.525.9620	DEPOSIT INTEREST	0	0	0
590.525.9640	REFUNDS	700	714	728
ADMINISTRATION EXPENSE Totals:		27,020	27,560	28,100

TREATMENT PLANT EXPENSE

590.527.7020	SALARIES & WAGES	101,000	100,020	102,040
590.527.7130	BENEFIT INSURANCE	28,200	28,764	29,328
590.527.7150	EMPLOYERS FICA	7,810	7,966	8,122
590.527.7270	OFFICE SUPPLIES	300	306	312
590.527.7400	OPERATING SUPPLIES	27,000	27,540	28,080
590.527.7401	IPP TESTING	0	0	0
590.527.8210	CONTRACTUAL SERVICES	32,000	32,640	33,280
590.527.8600	WORKSHOP	0	0	0
590.527.9200	UTILITIES	62,000	63,240	64,480
590.527.9310	REPAIRS & MAINTENANCE	18,000	18,360	18,720
590.527.9320	CONSTRUCTION	500	510	520
590.527.9400	RENTALS	2,000	2,040	2,080
590.527.9590	PLANT DEPRECIATION	0	0	0
590.527.9770	CAPITAL OUTLAY	3,000	3,060	3,120
TREATMENT PLANT EXPENSE Totals:		281,810	284,446	290,082

SEWER PLANT CONSTRUCTION EXP

590.529.8210	LEGAL SERVICES	0	0	0
590.529.8220	PROFESSIONAL SERVICES	0	0	0
590.529.9560	MISCELLANEOUS	0	0	0
590.529.9670	BUILDING CONSTRUCTION	0	0	0
590.529.9770	CAPITAL OUTLAY	0	0	0
590.529.9910	BOND PRINCIPAL	185,000	190,000	190,000
590.529.9950	BOND INTEREST	49,200	46,160	43,100

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>SEWER FUND</u>				
<u>SEWER PLANT CONSTRUCTION EXP (Cont.)</u>				
	SEWER PLANT CONSTRUCTION EXP Totals:	234,200	236,160	233,100
<u>DEPARTMENT 590.999</u>				
590.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0
	DEPARTMENT 590.999 Totals:	0	0	0
	SEWER FUND Revenue Totals:	572,020	577,600	568,265
	SEWER FUND Expenditure Totals:	572,020	577,600	568,265
	SEWER FUND Totals:	0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>WATER FUND</u>				
<u>WATER REVENUE</u>				
591.000.6010	METERED SALES	140,000	180,000	180,000
591.000.6070	HYDRANT RENTAL	0	0	0
591.000.6330	SPECIAL SERVICES	0	0	0
591.000.6420	MERCHANDISE	0	0	0
591.000.6540	DELINQUENT PENALTIES	2,000	2,000	2,000
591.000.6640	INTEREST	1,600	1,000	1,000
591.000.6762	TRANSFER FROM FUND BALANCE	12,000	0	0
591.000.6950	CONNECTION FEES	4,200	0	0
591.000.6951	WATER CONN ON TAXES	0	0	0
591.000.6960	MISCELLANEOUS	100	100	100
591.000.6970	BOND PROCEEDS	250,000	0	0
WATER REVENUE Totals:		409,900	183,100	183,100

WATER DISTRIBUTION EXPENSE

591.442.7020	SALARIES & WAGES	23,700	19,000	20,000
591.442.7130	BENEFIT INSURANCE	8,100	6,500	7,500
591.442.7150	EMPLOYERS FICA	1,800	1,500	1,530
591.442.7400	OPERATING SUPPLIES	25,000	27,000	27,500
591.442.8201	WELLHEAD PROTECTION	0	0	0
591.442.9200	UTILITIES	16,000	17,000	17,500
591.442.9310	REPAIRS & MAINTENANCE	10,000	14,000	14,000
591.442.9320	CONSTRUCTION	254,020	2,000	2,000
591.442.9400	RENTALS	3,300	3,300	3,300
591.442.9590	DISTRIBUTION DEPRECIATION	0	13,230	12,800
591.442.9770	CAPITAL OUTLAY	5,000	5,000	5,000
591.442.9910	BOND PRINCIPAL	5,440	16,280	10,000
591.442.9950	BOND INTEREST	12,510	12,260	12,000
WATER DISTRIBUTION EXPENSE Totals:		364,870	137,070	133,130

ADMINISTRATION EXPENSE

591.443.7020	SALARIES & WAGES	15,800	16,216	17,900
591.443.7130	BENEFIT INSURANCE	5,200	5,304	7,000
591.443.7150	EMPLOYERS FICA	1,210	1,234	1,338
591.443.7270	OFFICE SUPPLIES	6,000	6,120	6,240
591.443.7751	RESERVE FUND TRANSFER	0	0	0
591.443.8070	AUDIT FEES	2,000	2,040	2,080

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>WATER FUND</u>				
<u>ADMINISTRATION EXPENSE (Cont.)</u>				
591.443.8200	PROFESSIONAL SERVICES	3,000	3,060	3,120
591.443.8210	LEGAL FEES	0	0	0
591.443.8500	COMMUNICATIONS	3,800	3,876	3,952
591.443.8600	WORKSHOP	600	612	624
591.443.9100	INSURANCE	7,000	7,140	7,280
591.443.9620	DEPOSIT INTEREST	20	20	20
591.443.9640	REFUNDS	400	408	416
ADMINISTRATION EXPENSE Totals:		45,030	46,030	49,970
<u>DEPARTMENT 591.999</u>				
591.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0
DEPARTMENT 591.999 Totals:		0	0	0
WATER FUND Revenue Totals:		409,900	183,100	183,100
WATER FUND Expenditure Totals:		409,900	183,100	183,100
WATER FUND Totals:		0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>EQUIPMENT FUND</u>				
<u>EQUIPMENT REVENUE</u>				
662.000.6420	MISCELLANEOUS	100	100	100
662.000.6640	INTEREST	70	70	70
662.000.6690	RENTALS	71,000	71,000	71,000
662.000.6760	TRANSFER FROM GENERAL FUND	19,000	0	0
662.000.6762	TRANSFER FROM FUND BALANCE	0	0	0
662.000.6763	TRANSFER FROM GEN FUN(POLICE)	0	0	0
662.000.6764	TRANSFER FROM ELECTRIC DIST	0	0	0
EQUIPMENT REVENUE Totals:		90,170	71,170	71,170
<u>EQUIPMENT EXPENSE</u>				
662.770.7020	SALARIES & WAGES	2,600	2,570	2,704
662.770.7130	BENEFIT INSURANCE	1,370	1,400	1,424
662.770.7150	EMPLOYERS FICA	200	200	208
662.770.7400	OPERATING SUPPLIES	25,000	25,000	25,000
662.770.7751	RESERVE FUND TRANSFER	0	0	0
662.770.9310	REPAIRS & MAINTENANCE	18,000	18,000	18,720
662.770.9590	DEPRECIATION	0	0	0
662.770.9770	CAPITAL OUTLAY	43,000	24,000	23,114
EQUIPMENT EXPENSE Totals:		90,170	71,170	71,170
<u>DEPARTMENT 662.999</u>				
662.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0
DEPARTMENT 662.999 Totals:		0	0	0
EQUIPMENT FUND Revenue Totals:		90,170	71,170	71,170
EQUIPMENT FUND Expenditure Totals:		90,170	71,170	71,170
EQUIPMENT FUND Totals:		0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>ROBISON TRUST FUND</u>				
<u>ROBISON TRUST REVENUE</u>				
716.000.6420	MISCELLANEOUS	0	0	0
716.000.6640	INTEREST	50,000	50,000	50,000
716.000.6660	REALIZED INVEST GAINS OR LOSS	0	0	0
716.000.6670	UNREALIZED INVEST GAINS OR LOS	0	0	0
716.000.6750	PRIVATE DONATIONS	0	0	0
716.000.6760	TRANSFER FROM FUND BALANCE	0	0	0
ROBISON TRUST REVENUE Totals:		50,000	50,000	50,000
<u>ROBISON TRUST EXPENSE</u>				
716.958.7751	RESERVE FUND TRANSFER	0	31,000	31,000
716.958.8010	MANAGEMENT FEES	5,000	5,000	5,000
716.958.8200	PROFESSIONAL SERVICES	0	0	0
716.958.9650	TRANSFER TO GENERAL FUND	0	0	0
716.958.9651	TRANSFER TO SEWER FUND	0	0	0
716.958.9652	TRANSFER TO MAJOR ROADS	45,000	14,000	14,000
716.958.9653	TRANSFER TO WATER FUND	0	0	0
ROBISON TRUST EXPENSE Totals:		50,000	50,000	50,000
<u>DEPARTMENT 716.999</u>				
716.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0
DEPARTMENT 716.999 Totals:		0	0	0
ROBISON TRUST FUND Revenue Totals:		50,000	50,000	50,000
ROBISON TRUST FUND Expenditure Totals:		50,000	50,000	50,000
ROBISON TRUST FUND Totals:		0	0	0

Acct No	Account Description	2012-13 Budget	2013-14 Budget	2014-15 Budget
<u>TATE PARK CAPITAL IMPROVEMENT</u>				
<u>TATE PARK CAPITAL IMPR REVENUE</u>				
718.000.6420	MISCELLANEOUS	0	0	0
718.000.6640	INTEREST	50,000	50,000	50,000
718.000.6660	REALIZED INVEST GAINS OR LOSS	0	0	0
718.000.6670	UNREALIZED INVEST GAIN OR LOSS	0	0	0
718.000.6750	PRIVATE DONATIONS	0	0	0
718.000.6760	TRANSFER FROM FUND BALANCE	0	0	0
TATE PARK CAPITAL IMPR REVENUE Totals:		50,000	50,000	50,000
<u>TATE PARK CAPITAL IMPR EXPENSE</u>				
718.959.7751	RESERVE FUND TRANSFER	0	2,800	0
718.959.8010	MANAGEMENT FEES	5,000	5,000	5,000
718.959.8200	PROFESSIONAL SERVICES	0	0	0
718.959.9650	TRANSFER TO GENERAL FUND	45,000	42,200	45,000
718.959.9651	TRANSFER TO MAJOR STREET	0	0	0
TATE PARK CAPITAL IMPR EXPENSE Totals:		50,000	50,000	50,000
<u>DEPARTMENT 718.999</u>				
718.999.9990	CURRENT FUND CONTRA CHANGE	0	0	0
DEPARTMENT 718.999 Totals:		0	0	0
TATE PARK CAPITAL IMPROVEMENT Revenue Totals		50,000	50,000	50,000
TATE PARK CAPITAL IMPROVEMENT Expenditure Totals		50,000	50,000	50,000
TATE PARK CAPITAL IMPROVEMENT Totals		0	0	0
Grand Totals:		0	0	0

Report Criteria:

Account.Acct No = All
Account Detail

Village of Clinton
Notes on Budget Projections
Fiscal Years 2014 and 2015

- Taxable values shown declining four percent each fiscal year.
- No personal property taxes.
- Projections show General Fund using fund reserves. Budgets will be adjusted depending on what state does with legislation to eliminate personal property taxes.
- Costs increased by two percent each fiscal year.
- No major road construction projects budgeted.
- Water rates increased for well five debt service.

VILLAGE OF CLINTON, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
March 31, 2012

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

Due to/from Primary Government and Component Unit:

Receivable Entity	Payable Entity
Downtown Development Authority (Component Unit)	General Fund (Primary Government)
\$ 1,588	\$ 1,588

Interfund transfers:

	Transfers In					
Transfers out:	General	Local Street	Debt Service	Sewer Fund	Major Street	Total
General	\$ -	\$ 16,000	\$ -	\$ 32,000	\$ 5,000	\$ 53,000
Downtown Development Authority	-	-	36,000	-	-	36,000
Tate Park Capital Investment	40,512	-	-	-	-	40,512
Robison Trust	-	-	-	46,715	-	46,715
Electric	32,000	-	-	-	-	32,000
Total	\$ 72,512	\$ 16,000	\$ 36,000	\$ 78,715	\$ 5,000	\$ 208,227

Due to and due from are for cash flow needs between funds or to meet payable or receivable obligations between funds.

E. Long-term debt

Debt related to governmental activities

The Village has a general obligation debt (2003 General Obligation Limited Bond issue) which funded capital improvements. The original bond issue was \$410,000 with an interest rate at 7% and final maturity at May 1, 2019. Outstanding balance at March 31, 2012 was \$250,000.

Also the Village has an installment purchase loan of \$95,000 to provide funds for the purchase property at 114 Jackson St., Clinton for future expansion of the Fire Department. This loan has an interest rate of 6.025% and final maturity is November 1, 2015. Outstanding balance at March 31, 2012 was \$42,000.

VILLAGE OF CLINTON, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
March 31, 2012

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

Annual debt service requirements to maturity for these debt obligations are as follows.

Government Activities		
Year Ending March 31,	Principal	Interest
2013	35,000	12,299
2014	40,000	10,664
2015	41,000	8,908
2016	41,000	7,060
2017-2019	135,000	12,139
	<u>\$ 292,000</u>	<u>\$ 51,070</u>

E. Long term debt

Debt related to business-type activities

The Village of Clinton has issued bonds (Village of Clinton Sewage Disposal System Revenue Bond, Series 2008) for the purpose of funding a new sewer plant. The amount of the issue is \$4,000,000 at an interest rate of 1.625%. Under a purchase contract, the Michigan Municipal Bond Authority has acquired all the bonds, and is paying the bond proceeds through the State Water Pollution Control Revolving Fund, commonly known as State Revolving Fund (SRF). Funds are disbursed from the State on a construction cost reimbursement basis. The outstanding debt balance at March 31, 2012 was \$2,935,000.

Annual Debt Service requirements to maturity are projected as follows:

Business-type Activities	
Year Ending March 31,	Principal
2013	190,000
2014	190,000
2015	195,000
2016	200,000
2017-2021	1,035,000
2022 - 2026	1,125,000
	<u>\$ 2,935,000</u>

VILLAGE OF CLINTON, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

March 31, 2012

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

E. Long Term Debt

The following is a summary of long-term debt transactions of the Village for the year ended March 31, 2012:

	Governmental Activities		Business-type	Accrued Employee Benefits	Total
	Installment Purchase	Primary Government Bond Issue	Activity Bond Issue		
Long-term debt at March 31, 2011	\$ 52,000	\$ 275,000	\$ 3,120,000	\$ 187,042	\$ 3,634,042
Principal payment	(10,000)	(25,000)	(185,000)	-	(220,000)
Increase in accrued employee benefits	-	-	-	10,329	10,329
Long-term debt at March 31, 2012	<u>\$ 42,000</u>	<u>\$ 250,000</u>	<u>\$ 2,935,000</u>	<u>\$ 197,371</u>	<u>\$ 3,424,371</u>

VILLAGE OF CLINTON, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
March 31, 2012

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

F. Advance (loan) to other funds

The Village of Clinton Robison Trust has loaned money to the Water Fund (\$40,000) and Sewer Fund (\$85,000). The promissory note with the Village states annual payments on principal will be made by November 1, and interest at 4.5% will be paid each May 1 and November 1. The final payment on the note is due January 15, 2014. Also the Trust has loaned \$60,000 to the Community Center at 4.6% interest and due May 1, 2012. Payments on this loan will also be paid May 1 and November 1.

Annual debt service requirements to maturity for this loan are as follows:

Year Ending March 31,	Business-Type Activities				Governmental - Type Activities	
	Water Fund		Sewer Fund		Community Center	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	5,440	504	11,560	1,076	6,000	138
2014	5,760	260	12,240	550	-	-
	<u>\$ 11,200</u>	<u>\$ 764</u>	<u>\$ 23,800</u>	<u>\$ 1,626</u>	<u>\$ 6,000</u>	<u>\$ 138</u>

The Capital Improvement Tote Park Fund has loaned money to the Major Street Fund of \$294,130 for road construction. This loan is to be paid back over ten years, due 11/1/2022 at an interest rate of 4.75%. The annual debt service requirements are as follows:

Year Ending March 31, 2012	Principal	Interest
2013	-	25,540
2014	-	13,971
2015	26,338	13,662
2016	27,604	12,396
2017	28,931	11,069
2018	30,321	9,679
2019	31,778	8,222
2020	33,306	6,694
2021	34,907	5,093
2022	36,584	3,415
2023	44,361	1,658
	<u>294,130</u>	<u>111,399</u>

NOTE 4. PROPERTY LIABILITY, UNEMPLOYMENT, AND WORKMEN'S COMPENSATION INSURANCE COVERAGE

The Village is a member of the Michigan Municipal League Property and Liability Pool for insuring its properties and for general liability.

The Village is a member of the Municipal Unemployment Compensation Group Account under the Michigan Municipal League for unemployment coverage.

Workers' Compensation coverage is under the Michigan Municipal League Workers' Compensation Fund.

Any contingent liabilities under these arrangements are not known.