

Mackinaw City Budget Narrative

Mackinaw City is a General Law Village under the authority of the State of Michigan. The Village is politically located in two counties being Emmet and Cheboygan. The population during the winter months is a little under 900 people, while the summer population demands service level from the Village at approximately 4,000 to 5,000 people. However, during special events the number of visitors in a given day will be as high as 50,000.

The uniqueness of Mackinaw City does demand a higher service level than other communities its size. The Village maintains a 7 days a week 24 hour police protection, a marina, a recreation center, a recreation complex, 16 recreation facilities, a staff designated for facility services in the summer, an ambulance service with full time paramedics on staff, paid on call fire department, a full time Public Works Department, a full time staff for the water and sewer plants, and administrative and support services for the entire organization. Additionally, several community partnerships have been formed that the Village is actively involved in including the Heritage Park. The Village has an active EDC Board, DDA, Planning Commission and other committees to help provide administration and recommendations for the organization.

The Village Council consists of seven members including the Village President. The Clerk and Treasurer are both popularly elected. The Village does operate under the Council/Manager form of government.

Mackinaw City area economy is based heavily upon tourism with commercial goods and services also adding to the employment of the area.

The Village is active with other partners including Emmet and Cheboygan Counties, Northern Lake Economic Alliance, North East Michigan Council of Governments, North West Michigan Council of Governments, works closely with the Mackinaw Bridge Authority, the State Parks Commission, and other State agencies.

The tax base of Mackinaw City is impacted by decreasing property tax collection but not to the severity of other parts of the State. Mackinaw city has had the philosophy to use fund balance in different funds for capital improvements and some operations. The Council is striving to eliminate any deficit funds by 2013-2014. The Council monitors the economic condition of all funds throughout the year.

The Council adopts an Activity Budget that allocates the total expenditure within a department. A Line Item Budget is demonstrated in support of the Activity Budget and used for internal purposes only.

The formatting of the Budget document includes audited totals from internal created line items for year endings. Within acceptable accounting principles the auditor will accrue expenses thus creating Auditor Adjusted Revenues and Expenditures that are shown in the audited columns of the Budget.

The Budget will be reviewed after the audit report to reexamine payroll and fringe benefit costs.

General Fund Revenues

The General Fund Revenues are fairly consistent with traditional trends. The property taxes are projected to be a little lower than previously collected by about 1%. The State Revenue Sharing will see a slight decrease that will be dependent upon future legislative action. As of March 1, 2012 the Village has met the requirements for being eligible for Economic Vitality Incentive Program that is within the State Revenue Sharing. The Village has adjusted fees upwards to partially offset increasing costs of special events.

General Fund Expenditures

Accounting changes are integrated into the 2012-2013 Budget. The major changes include further identification of fringe benefits into social security, health insurance, unemployment, work compensation, and retirement into separate line items. In the past all the categories were shown in one fringe benefit line item. Traditional expenses that were charged solely to the General Fund have been spread to other parts of the organization including auditing, software purchases, and future building costs. The 2013-2014 Budget will have less in capital outlay as now scheduled from 2012-2013 lessening the deficit by about \$139,000. Additional revenues or further reduction of expenses will be necessary in 2013-2014 to achieve a balanced General Fund Budget.

The Administrative expenses are arrived from mostly Council activities and other administrative costs. There is no change from traditional spending.

The Village Manager has salary and benefits spread across all funds that are within operations of the Village organization. The Manager has some reduction in conferences and memberships while other spending is similar to traditional levels.

There are no elections in this Budget therefore no elections expenses.

Fees for professional work as attorney and auditing has been moved to a professional activity where all contracted professional services are assigned. Those costs are a bit less than the present year partially based on less reliance on those services. New software is purchased for accounting through BS & A.

The Clerk has costs at traditional levels.

The Treasurer also has costs at traditional levels.

Building and Grounds includes \$55,000 for repair to the roof at the municipal building. All other expenses are within traditional areas.

Village Property other includes demolition of the outdoor skating rink. The cost for irrigation and the fountain are included in the Budget where in the past it has not been charged. The level of fountain and irrigation service in 2011-2012 would bring the cost to approximately \$36,000. That amount has been halved in 2012-2013 as the result of intended operational changes.

Promotion includes \$29,000 in fireworks with expenses similar to previous recent years.

Police maintains the same staffing level as in years past. There is a sinking fund established for future vehicle purchase. Updating of radios is included in expenditures.

Fire Department includes updating of radios as in the Police Department and the establishing of a sinking fund for the purchase of a new fire truck at least five years in the future.

Community Development includes limited funding for staff or contracted assistance in dealing with future site development submissions.

Transfers are for debt retirement and the beginning of a Building Fund that will be supported by most funds for future building needs.

Sidewalks include work in front of the municipal building and spot repair of sidewalk areas that can be a liability issue because of heaving.

The EDC allocation is reduced to \$2,000 to be used mostly for any consulting work that maybe contracted.

Parks and Recreation has monies set aside for the bathrooms at Conkling Park. Also the transfer to the Recreation Center is increased to help offset operational expenses.

Planning Commission follows traditional expenses.

The Insurance allocation covers both unallocated deductible expense and the liability portion to the General Fund.

Major Streets and Local Streets and Municipal Streets

The Street Funds are similar to previous year's revenues. Expenditures are set for no specific projects, but retention of fund balance for future work on North Huron and West Central. Engineering work is expected to begin in 2012-2013 on those road projects. The Major and Local Streets have included in the Budget monies for non-motorized improvements to meet Act 51 requirements.

Cemetery

Cemetery follows traditional spending patterns.

Ambulance

Ambulance has radios upgraded while following traditional other spending patterns. The new contracted billing service will be closely monitored the coming year to judge the impact upon the internal costs of accounting.

Performance Shell

The transfer into the Performance Shell from the General Fund is increased to cover previously under allocated labor and fringe costs. Speakers will be replaced that were lost in a fire in 2011.

Recreation Center

The Recreation Center will have the contract with the Mackinaw City Hockey Association renegotiated to insure adequate revenues to cover expenses. The outdoor skating rink will be removed with additional work on the outside of the building. Also, a new marketing plan will be implemented to maximize the facility throughout the entire year.

DDA

The DDA follows traditional costs as in past recent years.

Building Fund

This is a new fund for future building needs including construction and repairs.

Iron Workers, Wawatam Senior Center

Both funds are within the audit report therefore being shown within the Budget despite no activity.

Recreation Complex

The Recreation Complex follows traditional spending patterns.

Waterfront Development

This is a fund started in the past with no recent activity, but shown in the audit report. There are no anticipated revenues or expenses.

Sewer Operation and Maintenance

The Sewer Maintenance and Operation Fund is separated from the previous combined Water and Sewer Fund. The first year of separated accounting will require adjustments through the year until a history is established. There is the need to start savings towards repair of the line and station for the Barbara Street station. Also some consideration should be given to future replacement of the force main from the main pump station to the lagoons. Rates should be increased approximately 6%.

Water

The Water fund is separated from the previous combined Water and Sewer Fund. The separation of the funds will allow for a clearer audit tracking of expenses, allow for clearer identification when the rates should be adjusted and meet preferred accounting needed by future state and federal agencies that might present opportunities for capital improvement grants. There is an increase of \$18,000 in revenues from the billing to the General Fund for irrigation and fountain usage.

Equipment Rental

Equipment Rental has all DPW equipment rental as revenue. There are no present purchases anticipated. A brush chipper should be considered as a future purchase to expedite brush clearing, reuse of chipped material for trail cover, and landscaping.

Sinking Funds

The Police, Fire and Water and Sewer Departments have begun Sinking Funds for future purposes.

Summary

The overall financial condition of the Village is good. All services have been carefully reviewed with some limited service reductions. However the Council recognizes that using fund balance for operational spending that is currently used in some funds should be eliminated over time while service reductions are done through responsible cost savings. It is the intent of the Council to eliminate the uses of fund balances, except long planned for capital improvements, by the end of the 2013-2014 Budget.

101 General Fund Revenues							
Account	Item	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013	
Number	Description	Actual Year	Actual Year	Budget	Estimated	Approved	
000 403.0	Property Taxes	1,281,502	1,301,337	1,145,857	1,071,139	1,108,023	
000 403.7	Special Assessments.	-	-	-	-	-	
000 424.0	Fee in Lieu of Taxes	1,228	1,632	1,200	2,308	2,300	
000 445.0	Interest & Penalties Del. Tax	-	-	-	-	-	
000 450.0	Permits/Licenses	5,425	9,194	9,400	3,500	5,000	
000 476.0	Non Business Licenses	3,997	5,404	4,708	2,300	2,500	
000 574.0	Sales Tax	67,556	55,639	60,000	60,000	63,498	
000 575.0	Police Justice Train.	1,023	494	500	1,656	1,000	
000 575.2	Justice Vests	-	296	-	-	-	
000 575.3	Homeland Security-Stonegarden	-	9,121	5,000	-	-	
000 577.0	Liquour Lic.inse	8,544	7,649	8,500	8,500	8,500	
000 607.0	Charge for Services	540	1,675	1,600	922	500	
000 607.1	Police Reports	292	191	150	188	150	
000 618.0	Admin. Fee.	2,546	11,579	11,450	70	10,711	
000 637.0	Police Donations	-	-	-	-	-	
000 642.0	Charge for Services	-	17	-	6	25	
000 642.1	Chr. Serv. Sidewalks	-	2,800	500	-	-	
000 655.0	Fines	1,271	417	500	166	100	
000 655.1	PBT/Prosecution Fines	1,484	2,246	1,900	981	900	
000 656.1	Sidewalk Finance Charge	236	133	100	86	50	
000 664.0	Interest Earned	6,097	7,733	6,000	7,500	7,500	
000 664.1	Interest Inc. Combined Sav.	21,044	33,082	15,000	4,800	5,000	
000 668.0	Rent & Royalties	218,686	152,093	155,000	170,911	164,500	
000 668.2	Turbine Lease	9,600	9,600	10,000	10,000	10,000	
000 674.0	Contributions-Wawatam	13,941	13,447	16,000	18,250	18,250	
000 674.1	Contributions-Mackinaw	18,675	18,504	22,000	24,909	24,909	
000 676.0	Fireworks Donations	5,000	-	-	-	-	
000 676.1	Donations Art Vision	-	-	-	7,761	-	
000 688.0	Refunds	150	8,657	-	7,761	7,500	
000 691.3	DNR Snowmobile Grt.	1,821	-	1,000	1,286	1,000	
000 691.4	DNR Park and Rec. Grt.	-	-	71,000	-	-	
000 691.5	DNR Forestry Grant	1,485	-	-	-	-	
000 691.6	Grant Revenue Fire	-	1,500	-	-	-	
000 695.7	Transfer from Debt Service	50,890	-	-	-	-	
000 698.0	Miscellaneous Income	6,157	10,208	2,000	5,483	4,800	
000 698.1	Appropriation Fnd. Bal.	-	-	230,820	-	71,000	
000 698.4	Fire Dept Misc. Income	1,200	5,550	-	1,860	1,000	
000 698.5	Misc. Inc. Police	1,899	915	1,000	798	750	
000 698.6	Bond Revenue	299,200	-	-	-	-	
Pre-Audit Revenues		2,031,489	1,671,113	1,781,185	1,413,141	1,519,466	
Auditor Adjusted Revenues		(438,892)	(22,083)	-	-	-	
Net Revenues		1,592,597	1,649,030	1,781,185	1,413,141	1,519,466	

101 General Fund Expenses Continued							
Account	Item	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013	
Number	Description	Actual Year	Actual Year	Budget	Estimated	Budget	
Village Property Other							
269 702.0	Salary	64,496	118,343	100,000	120,000	70,043	
269 705.0	Employer FICA	-	-	-	-	5,358	
269 707.0	Health Insurance	-	-	-	-	21,131	
269 709.0	Work Compensation	-	-	-	-	2,140	
269 711.0	Retirement	-	-	-	-	5,650	
269 713.0	Unemployment	-	-	-	-	2,202	
269 714.0	Employee Benefit	32,590	59,335	50,000	60,000	-	
269 727.0	Office Sup. / Print.	4,343	-	-	-	-	
269 740.0	Operating Supplies	467	6,087	5,600	5,600	6,000	
269 775.0	R/M Supplies	-	5,001	4,500	2,000	5,000	
269 801.0	Contracted Serv.	25,271	14,423	17,000	20,000	18,000	
269 814.0	Comp Srv. / Cont	-	-	-	-	-	
269 850.0	Communications	-	-	-	-	-	
269 864.0	Conf./Workshop	-	-	-	-	-	
269 900.0	Printing/Publishing	427	151	300	300	325	
269 910.0	Insurance / Bonds	462	518	500	520	525	
269 921.0	V.Prop. Other Elec.	4,358	3,235	2,800	1,809	3,000	
269 927.0	Water Fountain/Irriga.	-	-	-	-	18,000	
269 930.0	R/M Equipment	12	384	500	1,500	500	
269 943.0	Equipment Rental	14,011	36,416	27,000	30,000	30,000	
269 958.0	Memb./Dues/Lic.	15	119	300	-	150	
269 962.0	Miscellaneous	1,313	592	500	2,000	500	
269 974.0	Land Purchase	56,959	-	-	-	-	
269 974.1	Land Easement	-	29	-	424	-	
269 974.2	Martin Building	4,200	-	-	-	-	
269 974.3	Other DPW Building	-	-	2,000	2,000	-	
269 975.0	Land Improvement	19,738	5,229	6,000	-	3,000	
269 977.0	Capital Outlay	19,388	11,439	12,000	10,000	4,000	
269 991.0	Taxes	-	533	-	-	600	
Total Village Property Other		248,050	261,834	229,000	256,153	196,124	
Promotion							
285 702.0	Wages	12,261	11,729	13,000	15,000	29,659	
285 705.0	Employer FICA	-	-	-	-	2,269	
285 707.0	Health Insurance	-	-	-	-	11,808	
285 709.0	Work Compensation	-	-	-	-	695	
285 711.0	Retirement	-	-	-	-	2,797	
285 713.0	Unemployment	-	-	-	-	875	
285 714.0	Employee Benefit	5,005	5,872	5,800	7,500	-	
285 740.0	Operating Supplies	1,348	1,511	1,500	600	1,600	
285 775.0	R/M Supplies	386	329	300	-	325	
285 801.0	Contracted Services	3,091	12,375	2,300	2,500	2,500	
285 880.0	Pagaent	2,500	3,316	3,000	3,000	2,000	
285 880.1	Parade	-	-	-	-	1,000	
285 881.0	Christmas Dec.	910	182	1,000	1,208	1,000	
285 882.0	Fireworks	46,859	15,000	30,000	24,800	30,000	
285 883.0	Mayor Exchange	-	-	-	-	-	
285 884.0	Project Graduation	850	874	850	550	875	
285 900.0	Printing/Publishing	1,236	1,561	1,600	2,100	1,750	
285 910.0	Insurance/Bonds	157	152	300	155	175	
285 921.0	Electricity	-	-	50	140	-	
285 943.0	Equipment Rental	7,411	14,281	5,700	13,000	6,500	
285 943.1	Contracted Equip.	25	-	-	-	-	
285 958.0	Memberships	2,626	85	-	500	-	
285 962.0	Miscellaneous	-	292	50	50	-	
285 977.0	Capitol Outlay	-	-	-	-	1,500	
Total Promotion		84,665	67,559	65,450	71,103	97,328	

101 General Fund Expenses Continued							
Account	Item	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013	
Number	Description	Actual Year	Actual Year	Budget	Estimated	Budget	
Fire							
336 702.0	Salary	32,609	45,625	-	-	9,534	
336 702.1	Wages	-	-	49,000	49,000	40,000	
336 705.0	FICA	-	-	-	-	729	
336 707.0	Health Insurance	-	-	-	-	3,014	
336 709.0	Work Compensation	-	-	-	-	345	
336 711.0	Retirement	-	-	-	-	953	
336 713.0	Unemployment	-	-	-	-	447	
336 714.0	Employee Benefit	9,276	14,262	14,500	14,500	-	
336 714.1	Part Time Benefits	-	-	-	-	4,504	
336 727.0	Office Supplies	276	408	400	200	400	
336 740.0	Operating Supplies	1,998	1,695	2,500	1,000	2,500	
336 751.0	Vehicle Gas / Oil	1,013	1,489	1,800	3,000	3,000	
336 768.0	Uniforms	7,925	404	700	700	1,000	
336 775.0	R/M Supplies	601	554	600	300	-	
336 801.0	Contracted Service	2,503	3,223	2,800	4,200	3,800	
336 850.0	Communications	965	2,105	2,000	1,500	2,000	
336 864.0	Conf./Workshop	655	621	500	2,000	300	
336 864.1	Prevention	33	50	250	-	250	
336 864.2	Training	1,711	972	500	-	1,000	
336 873.0	Travel Allowance	-	-	500	-	250	
336 900.0	Printing/Publishing	25	20	25	50	30	
336 910.0	Insurance / Bonds	2,671	3,748	3,100	4,207	4,500	
336 921.0	Fire Electricity	2,792	2,950	2,500	2,000	2,000	
336 923.0	Fire Dept Heat	3,802	3,963	4,000	3,000	3,000	
336 930.0	R/M Equipment	13,037	11,834	7,000	8,049	5,000	
336 943.0	Equipment Rental	-	-	1,000	-	-	
336 958.0	Memb./Dues/Lic.	379	136	150	50	150	
336 962.0	Miscellaneous	-	-	50	-	50	
336 975.0	Building Cap. Outlay	2,566	30,480	15,000	15,599	-	
336 977.0	Equip. Cap. Outlay	291,327	373	3,000	9,734	21,050	
336 977.1	2005 Bond Transfer(Tru	16,765	45,285	53,000	53,076	16,765	
336 977.4	Sinking Fund	-	-	-	-	5,000	
Total Fire		392,929	170,197	164,875	172,165	131,571	
Community Development Director							
420 702.0	Salary	-	-	1,000	-	-	
420 705.0	Employer FICA	-	-	-	-	-	
420 707.0	Health Insurance	-	-	-	-	-	
420 709.0	Work Compensation	-	-	-	-	-	
420 711.0	Retirement	-	-	-	-	-	
420 713.0	Unemployment	-	-	-	-	-	
420 714.0	Employee Benefit	-	-	500	-	-	
420 727.0	Office Supplies	9	156	50	1	-	
420 740.0	Operating Supplies	27	-	100	75	-	
420 801.0	Contracted Serv.	-	24,364	7,500	2,000	8,500	
420 850.0	Communications	1,164	-	-	-	-	
420 864.0	Conferences	-	170	-	-	-	
420 873.0	Travel	-	322	-	-	-	
420 900.0	Printing/Publishing	44	761	500	2,282	-	
420 910.0	Insurance	-	-	300	-	-	
420 958.0	Membership/Dues	-	-	-	185	-	
Total Community Development Dir.		1,244	25,773	9,950	4,543	8,500	

202 Major Street Expenses						
Account	Item	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
Number	Description	Actual Year	Actual Year	Budget	Estimate	Budget
Construction						
451 702.0	Wages	64,263	33,047	-	-	7,531
451 705.0	Employer FICA	-	-	-	-	576
451 707.0	Health Insurance	-	-	-	-	2,348
451 709.0	Work Compensation	-	-	-	-	421
451 711.0	Retirement	-	-	-	-	753
451 713.0	Unemployment	-	-	-	-	129
451 714.0	Employee Benefit	33,489	17,392	-	-	-
451 740.0	Operating Supplies	-	-	-	-	-
451 801.0	Professional Serv.	337,518	21,819	-	-	20,000
451 801.3	M 108 Project	508	-	-	-	-
451 943.0	Equipment Rental	47,714	17,506	-	-	5,000
451 974.2	E. Central Improve.	40,327	55,951	-	-	-
451 977.0	Capital Outlay	77	-	-	-	7,500
451 977.1	Non Motorized	-	-	-	-	620
Total Construction		523,896	145,715	-	-	44,878
Routine Maintenance						
463 702.0	Wages	35,001	25,808	35,000	35,000	17,990
463 705.0	Employer FICA	-	-	-	-	1,376
463 707.0	Health Insurance	-	-	-	-	5,609
463 709.0	Work Compensation	-	-	-	-	1,005
463 711.0	Retirement	-	-	-	-	1,799
463 713.0	Unemployment	-	-	-	-	307
463 714.0	Employee Benefit	14,066	13,203	17,000	17,000	-
463 740.0	Operating Supplies	847	7,774	5,000	4,500	6,500
463 775.0	R/M Supplies	8,470	4,488	6,000	6,500	6,750
463 801.0	Contracted Services	6,308	1,997	6,500	10,000	250
463 910.0	Insurance and Bonds	82	80	150	82	100
463 943.0	Equipment Rental	54,066	40,847	50,000	50,000	15,000
463 977.0	Capital Outlay	831	54	1,000	168	-
Total Routine Maintenance		119,671	94,251	120,650	123,250	56,686
Traffic Services						
474 702.0	Wages	-	-	8,000	-	5,857
474 705.0	Employer FICA	-	-	-	-	448
474 707.0	Health Insurance	-	-	-	-	1,826
474 709.0	Work Compensation	-	-	-	-	327
474 711.0	Retirement	-	-	-	-	586
474 713.0	Unemployment	-	-	-	-	100
474 714.0	Employee Benefit	-	-	4,500	-	-
474 740.0	Operating Supplies	100	201	300	-	300
474 801.0	Professional Serv.	6,000	12,775	5,000	600	250
474 921.0	Traffic Control Device	483	341	440	440	500
474 943.0	Equipment Rental	-	-	-	-	2,500
474 977.0	Capital Outlay	-	4,407	4,000	-	5,000
Total Traffic Services		6,583	17,724	22,240	1,040	17,694
Winter Maintenance						
478 702.0	Wages	16,956	11,313	20,500	15,000	10,459
478 705.0	Employer FICA	-	-	-	-	800
478 707.0	Health Insurance	-	-	-	-	3,261
478 709.0	Work Compensation	-	-	-	-	585
478 711.0	Retirement	-	-	-	-	1,046
478 713.0	Unemployment	-	-	-	-	179
478 714.0	Employee Benefit	7,532	6,772	10,000	7,500	-
478 714.1	Unallocated OT W & B	-	-	-	-	2,000
478 775.0	R/M Supplies	4,783	1,365	6,800	6,300	7,000
478 801.0	Professional Serv.	-	-	1,000	-	-
478 943.0	Equipment Rental	30,961	23,776	30,000	17,500	15,000
478 962.0	Miscellaneous	5,783	-	3,000	-	-
Total Winter Maintenance		66,015	43,226	71,300	46,300	40,330

203 Local Street

Account Number	Item Description	2009-2010 Actual Year	2010-2011 Actual Year	2011-2012 Budget	2011-2012 Estimated	2012-2013 Budget
Revenue						
000 540.0	State Snow Removal	13,449	14,110	-	-	-
000 546.0	Act 51	29,836	33,778	30,000	30,000	33,788
000 642.0	Charge for Services	-	-	70	-	-
000 665.0	Interest	-	-	-	-	-
000 691.0	Transfer In/Contr. From other fu	98,000	90,000	166,830	166,830	165,000
Pre-Audit Revenues		141,285	137,888	196,900	196,830	198,788
Auditor Adjusted Revenue		45,325	3,070	-	-	-
Net Revenue		186,610	140,958	196,900	196,830	198,788

203 Local Street Expenses							
Account	Item	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013	
Number	Description	Actual Year	Actual Year	Budget	Estimate	Budget	
Construction							
451 702.	Wages	-	-	-	-	5,291	
451 705.0	Employer FICA	-	-	-	-	405	
451 707.0	Health Insurance	-	-	-	-	1,807	
451 709.0	Work Compensation	-	-	-	-	296	
451 711.0	Retirement	-	-	-	-	529	
451 713.0	Unemployment	-	-	-	-	103	
451 714.0	Employee Benefit	-	-	-	-	-	
451 740.0	Operating Supplies	-	-	-	-	5,000	
451 801.0	Prof./Contract Serv.	-	-	-	-	1,000	
451 943.0	Equipment Rental	-	-	-	-	4,500	
451 977.0	Capital Outlay	3,000	-	-	-	-	
451 977.1	Non Motorized	-	-	-	-	2,000	
Total Construction		3,000	-	-	-	20,931	
Routine Maintenance							
463 702.0	Wages	24,628	19,296	30,000	30,000	12,639	
463 705.0	Employer FICA	-	-	-	-	967	
463 707.0	Health Insurance	-	-	-	-	4,316	
463 709.0	Work Compensation	-	-	-	-	707	
463 711.0	Retirement	-	-	-	-	1,265	
463 713.0	Unemployment	-	-	-	-	246	
463 714.0	Employee Benefit	10,748	9,984	13,500	14,000	-	
463 740.0	Operating Supplies	1,095	4,734	4,000	3,800	6,000	
463 775.0	R/M Supplies	988	-	1,300	6,500	6,500	
463 801.0	Contracted Services	9,691	1,948	3,000	10,000	1,000	
463 910.0	Insurance and Bonds	81	80	100	82	100	
463 943.0	Equipment Rental	47,345	33,858	34,000	50,000	45,000	
46 977.0	Capital Outlay	735	-	-	168	1,000	
Total Routine Maintenance		95,311	69,900	85,900	114,550	79,740	
Traffic Services							
474 702.0	Wages	22	-	3,000	-	4,115	
474 705.0	Employer FICA	-	-	-	-	315	
474 707.0	Health Insurance	-	-	-	-	1,405	
474 709.0	Work Compensation	-	-	-	-	230	
474 711.0	Retirement	-	-	-	-	412	
474 713.0	Unemployment	-	-	-	-	80	
474 714.0	Employee Benefit	9	-	900	-	-	
474 740.0	Operating Supplies	100	-	200	-	300	
474 801.0	Professional Serv.	5,000	-	2,000	519	1,000	
474 921.0	Traffic Control Device	-	-	50	440	500	
474 943.0	Equipment Rental	-	-	-	-	3,500	
474 977.0	Capital Outlay	1,338	5,786	2,000	-	5,000	
Total Traffic Services		6,469	5,786	8,150	959	16,857	
Winter Maintenance							
478 702.0	Wages	12,616	8,946	20,000	20,500	7,349	
478 705.0	Employer FICA	-	-	-	-	562	
478 707.0	Health Insurance	-	-	-	-	2,510	
478 709.0	Work Compensation	-	-	-	-	411	
478 711.0	Retirement	-	-	-	-	735	
478 713.0	Unemployment	-	-	-	-	143	
478 714.0	Employee Benefit	6,216	5,281	10,000	10,000	-	
478 714.1	Unallocated OT W&B	-	-	-	-	1,500	
478 775.0	R/M Supplies	4,783	1,365	6,500	6,800	6,500	
478 801.0	Professional Serv.	-	-	-	-	-	
478 943.0	Equipment Rental	22,859	21,250	38,000	20,000	30,000	
478 962.0	Miscellaneous	-	-	-	-	500	
478 977.0	Capital Outlay	8,519	-	-	-	-	
Total Winter Maintenance		54,993	36,842	74,500	57,300	50,210	

204 Municipal Streets							
Account	Item	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013	
Number	Description	Actual Year	Actual Year	Budget	Estimated	Budget	
Revenues							
000 403.	Property Tax	450,913	457,391	414,000	414,000	452,817	
000 575.0	State Rev. Act #48	5,438	-	5,400	5,400	5,400	
000 575.1	State Grant-LED Project	-	149	-	-	100,000	
000 664.0	Interest Income	-	-	1,000	1,000	500	
000 664.1	Interest M 108	1,784	1,430	1,400	1,200	1,200	
000 664.2	Interest Jamet	551	846	400	450	450	
000 664.3	Sp. Ass't Louvigny	242	242	-	-	9,545	
000 664.4	Net Income W. Central	5,478	-	-	-		
000 664.5	Int. N. Huron Spec. Ass.	464	-	200	-	-	
000 672.0	M 108 Spec. Ass. Prin.	4,269	4,629	4,600	7,000	5,880	
000 672.1	Central Spec. Ass.	1,150	-	5,000	-	-	
000 672.2	W. Jamet Spec. Ass.	2,557	10,654	2,500	7,433	7,770	
000 672.3	Louvigny Spec. Ass.	(4,719)	-	3,000	-	3,000	
000 672.4	Sp.. Ass't Rev. Central	8,634	-	-	-	12,601	
000 672.5	N. Huron Spec. Ass.	12,821	-	2,000	-	2,348	
000 698.0	Contribution Fd, Bal.	47,775	-	-	-	-	
000 699.0	Bond Sale	-	-	-	-	380,000	
Pre-Audit Revenues		537,357	475,341	439,500	436,483	981,511	
Auditor Adjusted Revenue		(43,056)	11,970	-	-	-	
Net Revenue		494,301	487,311	439,500	436,483	981,511	
Expenses							
444 801.1	Audit	-	-	-	-	200	
444 962.1	Contingency Muncip St.	-	-	20,780	-	-	
444 965.0	Contribution to Other Fd.	564,625	330,000	344,720	344,720	290,000	
444 965.1	2011 Bond	-	-	-	-	17,800	
444 965.3	2002 Bond (Jamet & Cent)	24,440	44,920	28,000	36,245	36,650	
444 965.4	2007 Cap. Improve.	-	-	-	-	28,267	
444 965.5	2009 Cap Imp.	-	-	-	-	31,605	
444 926.0	Street Lights	55,842	56,632	46,000	52,957	28,581	
444 977.0	Improvements-Lights(Honeyw	-	-	-	-	480,000	
Pre-Audit Expenses		644,907	431,552	439,500	433,922	913,103	
Auditor Adjusted Expense		(40,056)	14,562	-	-	-	
Net Expenses		604,851	446,114	439,500	433,922	913,103	
Revenues Over (Deficiency) Expenses		(110,550)	41,197	-	2,561	68,408	
Expenses and Surplus (Deficiency)		494,301	487,311	439,500	436,483	981,511	
Beginning Fund Balance		250,103	139,553	180,750	180,750	183,311	
Revenue Over (Deficiency) Expenses		(110,550)	41,197	-	2,561	68,408	
Other Sources		-	-	-	-	-	
Ending Fund Balance		139,553	180,750	180,750	183,311	251,719	

209 Cemetery							
Account	Item	2009-2010	2010-2011	2010-2011	2011-2012	2012-2013	
Number	Description	Actual Year	Actual Year	Budget	Estimated	Budget	
Revenues							
000 403.0	Current Property Tax	28,970	28,973	28,000	28,000	28,000	
000 642.0	Plat Sales	340	2,440	400	400	400	
000 642.1	Internment Charges	1,580	2,655	1,500	3,515	3,000	
000 642.2	Recording Fees	45	-	50	225	200	
000 642.3	Labor Services Charge	925	980	1,000	900	950	
000 664.0	Interest Income	-	-	-	-	-	
000 698.1	Appropriated Fd. Bal.	-	-	9,950	-	-	
Pre-Audited Revenues		31,860	35,048	40,900	33,040	32,550	
Auditor Adjusted Revenue		-	(465)	-	-	-	
Net Revenue		31,860	34,583	40,900	33,040	32,550	
Expenses							
276 702.0	Wages	19,834	20,689	21,200	23,000	30,945	
276 705.0	Employer FICA	-	-	-	-	2,367	
276 707.0	Health Insurance	-	-	-	-	2,734	
276 709.0	Work Compensation	-	-	-	-	802	
276 711.0	Retirement	-	-	-	-	785	
276 713.0	Unemployment	-	-	-	-	1,501	
276 714.0	Employee Benefit	6,605	9,291	9,500	10,000	-	
276 740.0	Operating Supplies	842	1,355	2,000	692	1,500	
276 751.0	Gas/Oil	-	-	200	-	100	
276 775.0	R/MSupplies	563	1,427	1,500	-	1,500	
276 801.0	Contracted Services	466	848	1,000	-	1,000	
276 801.1	Audit	-	-	-	-	1,050	
276 910.0	Insurance/Bonds	5	5	10	5	5	
276 921.0	Electricity	288	278	290	295	325	
276 930.0	R/M Equipment	1,408	47	1,000	925	1,000	
276 940.2	Transfer to Building Fund	-	-	-	-	300	
276 943.0	Equipment Rental	2,662	942	2,000	2,124	2,000	
276 962.0	Miscellaneous	150	150	200	-	420	
276 974.0	Land Improvements	-	625	2,000	-	-	
276 977.0	Capital Outlay	9,279	-	-	330	-	
Pre-Audited Expenses		42,102	35,657	40,900	37,371	48,334	
Auditor Adjusted Expenses		-	2	-	-	-	
Net Expenses		42,102	35,659	40,900	37,371	48,334	
Revenue Over (Deficiency) Expenses		(10,242)	(1,076)	-	(4,331)	(15,784)	
Expenses and Surplus (Deficiency)		31,860	34,583	40,900	33,040	32,550	
Beginning Fund Balance		92,234	81,992	80,916	80,916	76,585	
Revenue Over (Deficiency) Expenses		(10,242)	(1,076)	-	(4,331)	(15,784)	
Other Sources		-	-	-	-	-	
Ending Fund Balance		81,992	80,916	80,916	76,585	60,801	

210 Ambulance						
Account	Item	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
Number	Description	Actual Year	Actual Year	Budget	Estimated	Budget
Revenues						
000 626.0	Chares for Services	245,532	227,190	210,000	206,000	222,727
000 626.1	Penalties	2	-	-	-	-
000 626.2	Charges for Stand By	900	600	500	1,050	1,050
000 626.3	Court Fees	-	-	-	-	-
000 664.0	Interest Income	-	-	200	-	200
000 675.0	Bond Proceeds	-	-	-	-	-
000 676.0	Cheboygan Co. Contribution	26,469	28,219	24,000	24,000	24,000
000 676.1	Emmet Co. Contribution	141,000	137,950	137,000	137,000	137,000
000 676.4	North Health Plan	3,647	3,646	3,300	3,300	3,300
000 687.0	Ambulance Donations-Mem.	160	-	-	-	1,000
000 687.1	Amb. Donations-Other	1,575	1,000	-	1,000	-
000 691.0	Transfer from Other Funds	89,000	-	-	-	-
000 698.2	Appropriated Fd. Bal.	-	-	1,700	-	-
Pre-Audited Revenues		508,285	398,605	376,700	372,350	389,277
Auditor Adjusted Revenue		(89,000)	-	-	-	-
Net Revenue		419,285	398,605	376,700	372,350	389,277
Total Expenses						
346 702.0	Full Time Wages	-	-	-	-	92,153
346 702.1	Part Time Wages	162,229	173,642	162,000	162,000	65,604
346 705.0	Employer FICA	-	-	-	-	7,050
346 707.0	Health Insurance	-	-	-	-	41,754
346 709.0	Work Compensation	-	-	-	-	3,429
346 711.0	Retirement	-	-	-	-	9,215
346 713.0	Unemployment	-	-	-	-	2,413
346 714.0	Employee Benefit	59,017	69,746	73,000	73,000	-
346 727.0	Office Supplies	832	1,293	1,000	2,000	1,000
346 740.0	Operating/Med. Supplies	9,330	11,515	12,000	5,500	9,000
346 751.0	Gas/Oil	3,606	3,770	4,000	4,000	4,500
346 768.0	Uniforms	441	404	1,000	2,000	6,000
346 775.0	R/MSupplies	953	257	900	750	-
346 801.0	Contracted Services	1,477	2,725	4,500	1,500	10,000
346 801.1	Audit	-	-	-	-	2,800
346 805.0	Communications	2,425	2,920	2,700	1,825	12,900
346 864.0	Conference/Workshops	1,379	1,138	1,000	215	1,000
346 873.0	Travel Allowance	222	-	400	300	400
346 900.0	Printing/Publishing	24	-	200	-	50
346 910.0	Insurance/Bonds	1,238	1,250	2,100	1,750	2,100
346 921.0	Electricity	3,987	3,776	3,400	1,750	3,400
346 923.0	Heat	2,105	1,571	2,000	2,000	1,800
346 927.0	Water/Sewer	337	400	400	750	900
346 930.0	R/M Equipment	2,999	3,585	3,500	1,000	1,000
346 930.1	Vehicle Maintenance	-	-	-	-	2,000
346 943.0	Equipment Rental	-	-	100	-	-
346 958.0	Membership/Dues/Lic.	305	405	600	150	300
346 962.0	Miscellaneous	43	95	100	-	700
346 963.0	Insurance Write Off	68,814	65,911	55,000	55,000	55,000
346 963.1	Billing Uncollectable	33,440	10,032	30,000	30,000	30,000
346 963.2	Ambulance Discount	755	542	300	2,540	300
346 974.0	Building Lease	-	-	1,500	-	1,500
346 977.0	Capital Equipment	130,111	1,474	5,000	505	2,500
346 977.1	Debt Payment	-	8,060	10,000	10,262	10,021
346 940.2	Transfer to Building Fund	-	-	-	-	800
Pre-Audited Expenses		486,069	364,511	376,700	358,797	381,589
Auditor Adjusted Expense		(22)	(4,968)	-	-	-
Net Expenses		486,047	359,543	376,700	358,797	381,589
Revenue Over (Deficiency) Expenses		(66,762)	39,062	-	13,553	7,688
Expenses and Surplus (Deficiency)		486,025	398,605	376,700	372,350	389,277
Beginning Fund Balance		144,287	166,525	197,527	197,527	211,080
Revenue Over (Deficiency) Expenses		(66,762)	39,062	-	13,553	7,688
Other Sources		89,000	(8,060)	-	-	-
Ending Fund Balance		166,525	197,527	197,527	211,080	218,768

216 Recreation Center							
Account	Item	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013	
Number	Description	Actual Year	Actual Year	Budget	Estimated	Budget	
Revenues							
000 587.2	Contributions	-	-	-	-	-	
000 642.0	Memberships	1,616	1,153	500	1,100	2,500	
000 642.2	Ice Revenue	35,700	10,000	37,500	20,000	40,000	
000 642.3	Table/Chair Rental	-	-	-	-	500	
000 642.4	Open Skating Fees	38	-	20	50	50	
000 664.0	Interest Income	-	-	100	-	-	
000 668.0	Building Rental	-	-	265	117	500	
000 668.1	Video Collections	66	-	50	-	-	
000 668.2	Tower Lease	21,375	3,891	17,000	17,000	17,000	
000 676.0	Contribution Other Fd.	26,615	10,000	21,750	21,750	25,000	
000 698.0	Miscellaneous	172	225	100	-	200	
Pre-Audited Revenues		85,582	25,269	77,285	60,017	85,750	
Auditor Adjusted Revenue		(26,615)	41,449	-	-	-	
Net Revenue		58,967	66,718	77,285	60,017	85,750	
Expenses							
691 702.0	Wages	12,170	9,174	16,500	16,500	28,715	
691 705.0	Employer FICA	-	-	-	-	2,198	
691 707.0	Health Insurance	-	-	-	-	6,056	
691 709.0	Work Compensation	-	-	-	-	625	
691 711.0	Retirement	-	-	-	-	2,422	
691 713.0	Unemployment	-	-	-	-	809	
691 714.0	Employee Benefit	5,834	4,016	7,500	7,500	-	
691 727.0	Office Sup. / Print.	-	32	50	-	50	
691 740.0	Operating Supplies	5,857	869	-	1,030	1,000	
691 751.0	Gas/Oil	142	33	1,000	400	500	
691 775.0	R/M Supplies	1,721	567	1,600	175	250	
691 801.0	Contracted Serv.	3,090	1,336	2,500	4,000	10,000	
691 810.1	Audit	-	-	-	-	700	
691 850.0	Communications	29	-	360	-	300	
691 864.0	Conf./Workshop	-	-	-	-	175	
691 873.0	Travel	-	-	25	-	25	
691 900.0	Printing/Publishing	-	-	100	-	-	
691 910.0	Insurance / Bonds	2,078	2,052	2,200	2,073	2,300	
691 921.0	Electricity	27,733	21,712	27,000	25,000	28,000	
691 923.0	Heat	11,692	9,711	13,000	9,000	12,000	
691 927.0	Water/Sewer	756	779	900	750	800	
691 930.0	R/M Equipment	2,726	1,052	1,300	2,500	1,500	
691 940.2	Transfer to Bldg. Fd.	-	-	-	-	200	
691 943.0	Equipment Rental	934	523	500	1,200	1,500	
691 958.0	Memberships/Dues/Lic.	200	148	200	148	200	
691 962.0	Miscellaneous	300	-	100	-	480	
691 977.0	Capital Outlay	32	1,183	2,450	3,159	1,500	
Pre-Audited Expenses		75,294	53,187	77,285	73,435	102,305	
Auditor Adjusted Expenses		2,762	-	-	-	-	
Net Expenses		78,056	53,187	77,285	73,435	102,305	
Rev. Over (Deficiency) Expenses		(19,089)	13,531	-	(13,418)	(16,555)	
Expenses and Surplus (Deficiency)		58,967	66,718	77,285	60,017	85,750	
Beginning Fund Balance		28,037	35,563	70,846	70,846	57,428	
Revenue Over (Deficiency) Expenses		(19,089)	13,531	-	(13,418)	(16,555)	
Other Sources		26,615	21,752	-	-	-	
Ending Fund Balance		35,563	70,846	70,846	57,428	40,873	

244 Downtown Development Authority							
Account	Item	2009-2010	2010-2011	2012-2013	2012-2013	2012-2013	
Number	Description	Actual Year	Actual Year	Budget	Estimated	Budget	
Revenues							
000 403.0	Current Property Tax	40,714	49,611	37,000	37,000	37,000	
000 664.0	Interest Income	-	-	-	-	-	
000 698.0	Miscellaneous	4,894					
000 698.1	Appropriated Fd. Bal.	-	-	9,060	-	-	
Pre-Audited Revenues		45,608	49,611	46,060	37,000	37,000	
Auditor Adjusted Revenues		-	-	-	-	-	
Net Revenues		45,608	49,611	46,060	37,000	37,000	
Expenses							
412 702.0	Wages	-	113	2,000	-	-	
412 705.0	Employer FICA	-	-	-	-	-	
412 707.0	Health Insurance	-	-	-	-	-	
412 709.0	Work Compensation	-	-	-	-	-	
412 711.0	Retirement	-	-	-	-	-	
412 713.0	Unemployment	-	-	-	-	-	
412 714.0	Fringe Benefits	-	54	410	-	-	
412 727.0	Office Sup. / Print.	14	32	50	-	50	
412 740.0	Operating Supplies	-	-	200	-	100	
412 801.0	Contracted Services	-	-	2,000	582	750	
412 801.1	Audit	-	-	-	-	200	
412 864.0	Conf.Workshop	-	-	50	-	250	
412 900.0	Printing Publishing	-	-	400	542	750	
412 940.2	Trans. to Building Fd.	-	-	-	-	100	
412 943.0	Equipment Rental	-	-	1,000	-	1,200	
412 958.0	Member.and Dues	-	-	25	-	150	
412 962.0	Miscellaneous	-	-	400	-	250	
412 965.0	Trans. For Alley Work	1,347	-	-	-	-	
412 965.1	Debt Rest Rooms	-	10,047	-	-	-	
412 965.6	Contribution 04 Bond	14,300	-	23,000	15,799	18,217	
412 977.0	C/O Benches	-	-	3,000	4,734	5,000	
412 977.2	Capital Outlay	2,000	5,998	4,000	2,851	3,000	
412 995.0	Interest Expense	-	1,099	2,900	851	850	
Pre-Audted Expenditures		17,661	17,343	39,435	25,359	30,867	
Auditor Adjusted Expenses		-	-	-	-	-	
Net Expenses		17,661	17,343	39,435	25,359	30,867	
Revenue Over (Deficiency) Expenses							
Revenue Over (Deficiency) Expenses		27,947	32,268	6,625	11,641	6,133	
Expenses and Surplus (Deficiency)		45,608	49,611	46,060	37,000	37,000	
Beginning Fund Balance							
Beginning Fund Balance							
Revenue Over (Deficiency) Expenses.							
Other Sources							
Ending Fund Balance							

425 Recreation Complex						
Account	Item	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
Number	Description	Actual Year	Actual Year	Budget	Estimated	Budget
Revenues						
000 587.1	Wawatam Twp. Cont.	-	-	-	1,000	1,000
000 642.0	Charges for Services	-	-	-	-	-
000 642.1	Softball Startup Funds	1,050	30	50	50	50
000 642.2	Softball Fees	790	2,852	2,800	2,469	2,500
000 642.3	Charg. Electricity Serv.	-	-	-	-	-
000 664.0	Interest Income	-	-	-	-	-
000 668.0	Pavilion Rental	335	-	300	30	600
000 676.0	Contribution Other Fd.	23,000	25,000	37,990	37,990	35,000
000 687.0	Katie Paquet Memorial	-	1,315	-	-	-
000 698.0	Miscellaneous	120	-	-	-	-
Pre-Audit Revenues		25,295	29,197	41,140	41,539	39,150
Auditor Adjusted Revenue		(23,000)	(26,314)	-	-	-
Net Revenue		2,295	2,883	41,140	41,539	39,150
Expenses						
691 702.0	Wages	21,211	25,325	20,000	24,000	19,679
691 705.0	Employer FICA	-	-	-	-	1,505
691 707.0	Health Insurance	-	-	-	-	3,867
691 709.0	Work Compensation	-	-	-	-	412
691 711.0	Retirement	-	-	-	-	1,039
691 713.0	Unemployment	-	-	-	-	1,015
691 714.0	Employee Benefit	10,138	12,177	10,000	11,000	-
691 727.0	Office Sup. / Print.	21	32	40	-	50
691 740.0	Operating Supplies	735	2,291	2,300	1,116	1,250
691 740.1	Softball Supplies	963	872	900	1,078	1,100
691 751.0	Gas/Oil	494	1,366	1,400	1,500	1,450
691 768.0	Uniforms	-	-	50	-	50
691 775.0	R/M Supplies	61	313	400	700	400
691 801.0	Contracted Services	2,140	446	600	430	500
691 801.1	Audit	-	-	-	-	700
691 873.0	Travel	-	-	50	-	-
691 900.0	Printing/Publishing	-	-	50	-	-
691 910.0	Insurance / Bonds	760	420	800	512	800
691 921.0	Electricity	1,284	1,482	1,400	1,750	1,750
691 930.0	R/M Equipment	820	2,186	1,800	100	750
691 940.2	Trans. To Build. Fund	-	-	-	-	200
691 943.0	Equipment Rental	414	180	300	350	1,000
691 958.0	Memberships/Dues	-	-	100	-	-
691 962.0	Miscellaneous	434	187	-	-	380
691 974.1	Land Improv./Ballfield	-	-	500	-	250
691 977.0	Capital Outlay	-	-	450	-	-
Pre-Audit Expenses		39,475	47,277	41,140	42,536	38,147
Auditor Adjusted Expense		151	(2,121)	-	-	-
Net Expenses		39,626	45,156	41,140	42,536	38,147
Revenues Over (Deficiency) Exp's.		(37,331)	(42,273)	-	(997)	1,003
Surplus and Expenses (Surplus)		2,295	2,883	41,140	41,539	39,150
Beginning Fund Balance		20,356	6,025	-	-	(997)
Rev. Over (Deficiency) Exps.		(37,331)	(42,273)	-	(997)	1,003
Other Sources		23,000	36,248	-	-	-
Ending Fund Balance		6,025	-	-	(997)	6

590 Sewer Operations and Maintenance							
Account	Item	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013	
Number	Description	Actual Year	Actual Year	Budget	Estimate	Budget	
Revenues							
000 607 000	Sewer Service Fee	296	-	-	-	-	
000 607.1	Sewer Hooks Up Fee	3,192	12,713	3,700	2,200	2,200	
000 642.0	Sewer Sales	447,874	454,133	459,000	459,000	459,000	
000 664.0	Interest Income-Sewer	3,143	595	5,000	-	-	1,000
000 698.0	Sewer - Miscellaneous	1,907	108	-	1,500	-	370,000
000 698.2	Approp. of Fd. B.						110,000
Pe-Audit Revenues		456,412	467,549	467,700	462,700	-	942,200
Auditor Adjusted Revenue		(5,590)	(4,147)	-	-	-	-
Net Revenue		450,822	463,402	467,700	462,700	942,200	
Expenses							
548 702.0	Wages	123,993	131,482	120,000	120,000	-	136,226
548 705.0	Employer FICA	-	-	-	-	-	10,421
548 707.0	Health Insurance	-	-	-	-	-	41,753
548 709.0	Work Compensation	-	-	-	-	-	3,439
548 711.0	Retirement	-	-	-	-	-	13,623
548 713.0	Unemployment	-	-	-	-	-	2,518
548 714.0	Employee Benefit	55,493	69,413	60,000	60,000	-	-
548 714.1	Unallocated Overtime	-	-	-	-	-	2,200
548 727.0	Office Supplies	1,400	1,031	1,300	1,300	-	1,300
548 740.0	Operating Supplies	36,837	67,996	65,000	30,000	-	20,000
548 740.1	Chemicals	-	-	-	-	-	42,856
548 751.0	Gas/Oil	2,725	3,364	2,500	2,059	-	2,800
548 775.0	R/M Supplies	2,037	3,780	3,200	20,000	-	-
548 801.0	Contracted Services	42,105	29,363	41,000	7,500	-	40,000
548 801.1	Audit Fees	-	-	-	-	-	3,850
548 801.3	Sludge Removal	680	-	300,000	-	-	370,000
548 807.0	Engineering	2,140	2,201	12,000	500	-	2,500
548 850.0	Communications	2,140	-	2,700	2,000	-	2,000
548 864.0	Conf./Workshops	309	370	500	200	-	500
548 873.0	Travel Allowance	50	-	450	-	-	100
548 900.0	Printing & Publishing	142	-	300	500	-	200
548 910.0	Insurance	3,804	3,604	4,000	3,382	-	4,000
548 921.0	Electricity	109,917	93,794	95,000	92,000	-	95,000
548 923.0	Heat	7,909	6,984	8,000	8,000	-	8,000
548 930.0	R/M Equipment	-	7,168	6,000	33,948	-	5,000
548 930.1	Vehicle Maintenance	-	-	-	-	-	5,000
548 940.2	Transfer to Bldg.Fd.	-	-	-	-	-	1,100
548 943.0	Equipment Rental	3,146	17,959	17,000	8,672	-	-
548 958.0	Memb./Dues/Lic.	527	866	1,000	668	-	1,000
548 959.0	Depreciation	130,594	-	-	-	-	-
548 962.0	Miscellaneous	11	-	-	-	-	1,600
548 965.0	Transfer/2007 Bonding	-	-	-	-	-	44,213
548 965.1	Berkadia Bond	-	-	-	-	-	30,481
548 965.2	2012 Bonding	-	-	-	-	-	17,200
548 975.1	Building Debt	4,200	-	3,500	-	-	-
548 977.0	Capital Outlay	30,421	18,876	-	11,475	-	25,000
548 974.0	Sewer Improvement	-	-	-	-	-	7,500
548 999.9	Loss on Sale of F/A	(65,825)	-	-	-	-	-
Pre-Audit Expenses		494,755	458,251	743,450	402,204	-	941,380
Auditor Adjusted Expenses		10,847	79,090	-	-	-	-
Net Expenses		505,602	537,341	743,450	402,204	941,380	
Operating (Loss) Income		(54,780)	(73,939)	(275,750)	60,496	820	
Exp. & Change in Net Assets (Deficiency)		450,822	463,402	467,700	462,700	942,200	
Total Non Operating Rev. (Exp)		-	-	-	-	-	-
Change in Net Assets		(54,780)	(73,939)	(275,750)	60,496	820	
Assumptions from split of Wages extropolated to division of 60% of SOM of Assets, Liabilities, Fund Balance							

591 Water Fund							
Account	Item	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013	
Number	Description	Actual Year	Actual Year	Budget	Estimate	Budget	
Revenues							
000 607.2	Ons/Offs	9,840	10,205	10,000	10,200	10,200	
000 607.1	New Installation	9,685	12,634	3,000	3,273	2,200	
000 642.1	Water Sales	228,020	230,815	249,000	249,000	248,000	
000 642.2	Hydrant Water Sales	-	300	100	-	100	
000 642.3	Meter/Parts Charges	1,718	1,670	2,000	625	625	
000 642.4	Meter Charge Quart.	18,136	18,072	15,000	15,000	15,000	
000 656.0	Penalties	30,709	31,303	21,000	18,000	16,000	
000 664.1	Water Interest Income	1,608	595	-	-	100	
000 698.0	Miscellaneous- Water	-	384	-	1,782	-	
000 698.2	Fund Balance	-	-	153,000	-	-	
Pre-Audit Revenues		299,716	305,978	453,100	297,880	292,225	
Auditor Adjusted Revenues		832	2,957	-	-	-	
Net Revenues		300,548	308,935	453,100	297,880	292,225	
Expenses							
556 702.0	Wages	94,283	90,486	80,000	80,000	114,910	
556 705.0	Employer FICA	-	-	-	-	8,791	
556 707.0	Health Insurance	-	-	-	-	34,757	
556 709.0	Work Compensation	-	-	-	-	2,265	
556 711.0	Retirement	-	-	-	-	11,491	
556 713.0	Unemployment	-	-	-	-	1,948	
556 714.0	Employee Benefit	44,069	47,478	45,000	45,000	-	
556 727.0	Office Supplies	1,425	1,508	1,300	1,200	1,200	
556 740.0	Operating Supplies	25,577	33,348	30,000	12,000	12,000	
556 740.1	Chemicals	-	-	-	-	8,750	
556 740.2	Lab Tests	-	-	-	-	3,100	
556 751.0	Gas/Oil	3,293	3,364	2,700	3,200	3,600	
556 775.0	R/M Supplies	2,819	19,941	5,000	8,000	-	
556 801.0	Contracted Services	7,266	21,861	26,000	20,000	20,000	
556 801.1	Audit Fees	-	-	-	-	3,150	
556 807.0	Engineering	-	-	-	-	-	
556 850.0	Communications	2,006	2,003	2,500	2,000	1,864	
556 864.0	Conf./Workshops	676	1,447	500	-	500	
556 873.0	Travel Allowance	50	100	300	-	100	
556 900.0	Printing & Publishing	3,131	813	1,500	200	250	
556 910.0	Insurance	2,701	2,455	2,900	2,289	2,800	
556 921.0	Electricity	11,156	9,864	11,600	11,600	13,500	
556 923.0	Heat	799	677	800	800	850	
556 924.0	Fire Hydrants	-	-	-	-	-	
556 930.0	R/M Equipment	3,761	8,862	5,000	16,000	4,000	
556 930.1	Vehicle Maintenance	-	-	-	-	2,000	
556 933.0	Service Contracts	-	-	-	-	-	
556 940.2	Transfer to Bldg. Fd.	-	-	-	-	900	
556 943.0	Equipment Rental	7,773	6,903	6,000	3,000	-	
556 958.0	Member./ Dues/Lic.	994	412	1,000	842	1,200	
556 959.0	Depreciation	43,797	-	58,000	-	-	
556 962.0	Miscellaneous	12	-	50	-	1,275	
556 974.0	Well House Improve.	-	40,000	10,000	8,170	3,500	
556 975.1	Building Debt	3,997	-	-	-	-	
556 977.0	Capital Outlay	29,843	15,276	48,000	40,492	25,000	
556 974.1	Water Improvement	-	-	-	-	8,500	
Pe-Audit Expenses		289,428	306,798	338,150	254,793	292,201	
Auditor Adjusted Expense		47,640	51,429	-	-	-	
Net Expense		337,068	358,227	338,150	254,793	292,201	
Operating (Loss) Income		(36,520)	(49,292)	114,950	43,087	24	
Exp. & Change in Net Assets (Deficiency)		300,548	308,935	453,100	297,880	292,225	
Total Non Operating Rev. (Exp)		-	-	-	-	-	
Change in Net Assets		(36,520)	(49,292)	114,950	43,087	24	
Assumptions from split of Wages extropolated to division of 60% SOM and 40% Water of Assets, Liabilities, Fund Balance							

594 Marina

Account Number	Item Description	2009-2010 Actual Year	2010-2011 Actual Year	2011-2012 Budget	2011-2012 Estimate	2012-2013 Budget
Revenues						
000 569.0	State Grant	-	9,700	20,000	-	20,000
000 607.1	Chr. Ser. Pump Outs	3,250	2,130	2,000	2,011	2,000
000 642.0	Gas/Oil Sales	104,433	89,667	90,000	105,697	90,000
000 642.1	Ice Sales	2,507	2,788	2,700	2,805	2,700
000 642.2	Laundry Concession	1,000	-	500	770	2,000
000 653.0	Moorage Transient	126,866	91,444	126,000	101,824	100,000
000 653.1	Temporary Moorage	6,487	3,135	3,000	1,656	2,000
000 653.2	Ramp Fees	3,255	2,180	2,000	1,855	1,750
000 653.3	Waiting List	75	50	50	25	25
000 653.4	Seasonal Moorage	67,417	16,054	91,000	24,693	36,000
000 664.0	Interest Income	1	1	100	1	1
000 698.0	Miscellaneous	1,657	4,021	2,000	5	500
000 698.1	Marina Over/Short	-	(502)	-	(910)	-
000 698.2	Appropriation Fund	-	-	33,500	33,500	50,000
Pre-Audit Revenues		316,948	220,668	372,850	273,932	306,976
Auditor Adjusted Revenues		(9,826)	66,876	-	-	-
Net Revenues		307,122	287,544	372,850	273,932	306,976
Expenses						
544 702.0	Wages	86,211	78,572	87,000	87,000	78,947
544 705.0	Employer FICA	-	-	-	-	6,319
544 707.0	Health Insurance	-	-	-	-	6,366
544 709.0	Work Compensation	-	-	-	-	2,102
544 711.0	Retirement	-	-	-	-	3,375
544 713.0	Unemployment	-	-	-	-	5,062
544 714.0	Employee Benefit	30,720	32,399	37,000	37,000	-
544 727.0	Office Supplies	6,330	6,406	6,000	2,481	3,000
544 740.0	Operating Supplies	5,741	3,602	5,000	2,750	3,000
544 750.0	Ice	-	2,195	2,100	2,013	2,100
544 751.0	Gas/Oil	92,153	74,944	75,000	102,481	80,000
544 768.0	Uniforms	-	186	250	631	500
544 775.0	R/M Supplies	560	1,318	1,300	722	900
544 801.0	Contracted Services	13,237	15,653	14,000	14,011	14,000
544 801.1	Audit Fees	-	-	-	-	2,450
544 802.0	Licenses	-	-	-	-	-
544 807.0	Engineering	-	-	-	-	17,500
544 850.0	Communications	3,004	2,176	2,500	1,500	1,800
544 864.0	Conf./Workshops	-	40	200	-	250
544 873.0	Travel Allowance	-	585	100	-	200
544 900.0	Printing & Publishing	546	250	500	-	3,200
544 910.0	Insurance	5,219	5,713	6,000	6,305	6,500
544 921.0	Electricity	17,420	18,153	20,000	15,500	20,000
544 922.0	Cable Television	4,368	4,144	3,600	3,597	4,800
544 923.0	Heat	3,091	5,001	3,000	3,000	4,000
544 927.0	Water/Sewer	4,081	3,715	4,000	2,525	3,000
544 930.0	R/M Maintenance	877	1,970	2,000	3,580	1,500
544 930.1	Vehicle Maintenance	-	-	-	-	500
544 940.2	Transfer to Bldg. Fd.	-	-	-	-	700
544 943.0	Equipment Rental	313	1,919	1,800	1,197	1,200
544 958.0	Member./ Dues/Lic.	3,956	3,930	4,000	3,520	3,750
544 959.0	Depreciation	51,502	-	40,000	-	-
544 962.0	Miscellaneous	713	2,735	300	456	5,500
544 963.0	State Registration Fees	6,759	2,010	7,000	1,504	1,800
544 977.0	Capital Outlay	2,436	15,189	42,000	41,075	15,000
544 977.1	Bubbler System	74	-	200	1,147	1,200
544 991.0	Marina Sales Tax	9,827	4,981	8,000	5,976	5,500
Pre-Audit Expenses		349,138	287,786	372,850	339,971	306,021
Auditor Adjusted Expenses		(9,854)	(24,395)	-	-	-
Net Expenses		339,284	312,181	372,850	339,971	306,021
Operating (Loss) Income		(32,162)	(24,637)	-	(66,039)	955
Exp. & Change in Net Assets (Def.)		307,122	287,544	372,850	273,932	306,976
Total Non Operating Rev. (Expense)		-	9,700	-	-	-
Change in Net Assets		(32,162)	(14,937)	-	(66,039)	955

661 Equipment Rental Fund

Account Number	Item Description	2009-2010 Actual Year	2010-2011 Actual Year	2011-2012 Budget	2011-2012 Estimated	2012-2013 Budget	
Revenues							
000 675.0	Equipment Income						makes up yellow list
000 101.0	General	-	-	-	-	57,500	
000 202.0	Major Street	-	-	-	-	37,500	
000 203.0	Local Street	-	-	-	-	83,000	
000 209.0	Cemetery	-	-	-	-	2,000	
000 216.0	Recreation Center	-	-	-	-	1,200	
000 425.0	Recreation Complex	-	-	-	-	1,200	
000 594.0	Marina	-	-	-	-	1,200	
000 665.0	Interest	-	-	-	-	500	
Pre Audit Revenues		-	-	-	-	184,100	
Auditor Adjusted Revenues		246,021	212,789	-	-	-	
Net Revenues		246,021	212,789	-	-	184,100	
Expenses							
901 702.0	Salary	-	-	-	-	32,082	
901 705.0	Employer FICA	-	-	-	-	2,454	
901 707.0	Health Insurance	-	-	-	-	9,957	
901 709.0	Work Compensation	-	-	-	-	734	
901 711.0	Retirement	-	-	-	-	3,208	
901 713.0	Unemployment	-	-	-	-	523	
901 714.0	Employee Benefit	-	-	-	-	-	
901 740.0	Operating Supplies	-	-	-	-	7,000	
901 751.0	Gas and Oil	-	-	-	-	30,000	
901 775.0	R/M Supplies	-	-	-	-	-	
901 801.0	Professional Serv.	-	-	-	-	25,000	
901 801.1	Audit	-	-	-	-	1,050	
901 814.0	Comp Srv. / Cont	-	-	-	-	-	
901 850.0	Communications	-	-	-	-	5,000	
901 910.0	Insurance / Bonds	-	-	-	-	6,000	
901 921.0	Electricity	-	-	-	-	6,500	
901 930.1	Vehicle Maintenance	-	-	-	-	2,000	
901 940.2	Trans. To Buiding Fd.	-	-	-	-	300	
901 962.0	Miscellaneous	-	-	-	-	420	
901 965.1	2004 Bonding	-	-	-	-	25,158	
901 975.0	C/O Building	-	-	-	-	-	
901 977.0	Capital Outlay	-	-	-	-	25,157	
Pre-Audited Expenses		-	-	-	-	182,543	
Auditor Adjusted Expenses		189,412	230,041	-	-	-	
Net Expenses		189,412	230,041	-	-	182,543	
Revenue Over (Deficiency) Expenses		56,609	(17,252)	-	-	1,557	
Expenses and Surplus (Deficiency)		246,021	212,789	-	-	184,100	
Beginning Fund Balance							
Revenue Over (Deficiency) Expenses							
Other Sources							
Ending Fund Balance							