

# General Fund

## 101

Budget Adj #

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast				
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014		2014-2015	2015-2016	2016-2017				
		Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget	Forecast	Forecast	Forecast				
	Fund Balance July 1	448,337	470,723	444,623	362,926					263,415	263,415	225,030	225,030	258,715	332,170	412,184
	<b>REVENUE</b>															
404	Property Tax - Real	943,911	898,388	828,385	774,313					824,000	814,397	813,307	813,307	829,573	846,165	863,088
405	Property Tax - Personal	26,159	26,054	33,346	29,765					32,000	32,000	36,474	36,474	37,203	37,948	38,707
406	In Lieu of Taxes	23,703	24,754	24,727	25,186					36,000	34,819	27,154	27,154	27,697	28,251	28,816
407	Special Assessment - Longpointe	6,212	0	0	0					0	0	0	0	0	0	0
445	Penalties & Interest on Taxes	14,805	14,227	10,217	10,239					11,000	18,172	11,220	11,220	11,444	11,673	11,907
574	State Shared Revenue	222,815	194,643	206,579	214,747					200,000	228,000	220,000	220,000	220,000	220,000	220,000
576	METRO (Act 48) Revenue	7,193	7,367	6,778	7,909					6,500	8,068	6,500	6,500	6,500	6,500	6,500
607	Planning/Zoning Fees	13,886	11,330	12,190	11,334					10,000	10,000	10,000	10,000	10,000	10,000	10,000
640	Garbage Collection Fees	158,393	158,035	158,983	161,351					160,000	160,000	160,000	160,000	164,000	168,000	172,000
653	Parks & Recreation Fees	7,275	8,403	11,708	12,201					12,000	12,000	13,000	13,000	13,500	14,000	14,500
664	Interest Earnings	22,815	10,840	4,869	1,591					400	870	0	0	0	0	0
673	Sale of Fixed Assets	500	4,685	4,200	149					1,500	2,656	1,000	1,000	2,500	1,000	2,500
675	Donations	500	500	440	1,710					0	210	0	0	0	0	0
676.248	Admin Fee-DDA Fund	67,200	60,000	60,000	60,000					60,000	60,000	60,000	60,000	60,000	60,000	60,000
676.395	Transfer from Road Debt Fund															
676.592	Admin Fee- Water/Sewer Fund	57,000	69,000	76,500	80,000					83,500	83,500	92,700	92,700	95,000	98,000	98,000
679	Reimburse Workers Comp	4,114	1,928	757	6,991					800	4,510	800	800	800	800	800
681	Reimburse Insurance Claims	27,880	645	4,148	10,293					2,500	600	2,500	2,500	2,500	2,500	2,500
682	Reimburse - CDBG	16,625	11,837	0	1,708					7,500	0	7,088	7,088	7,500	7,500	7,500
682.001	Reimburse - NSP	3,515	18,072	167,212	14,579					0	0	0	0	0	0	0
683	Reimburse - Other	0	841	6,000	10,663					0	0	0	0	0	0	0
690	Retiree Health Fund Distribution	0	0	0	0					7,500	7,500	8,125	8,125	8,595	8,945	8,945
694	Miscellaneous	4,715	2,804	2,140	6,815					1,000	4,800	4,800	4,800	4,800	4,800	4,800
	<b>Total Revenue</b>	<b>1,629,216</b>	<b>1,524,354</b>	<b>1,619,179</b>	<b>1,441,546</b>					<b>1,456,200</b>	<b>1,482,102</b>	<b>1,476,273</b>	<b>1,476,273</b>	<b>1,501,613</b>	<b>1,526,081</b>	<b>1,550,562</b>
	<b>EXPENDITURES</b>															
	<b>Village Council -101-</b>															
701	Wages	1,800	1,766	1,720	1,700					1,800	1,800	1,800	1,800	1,800	1,800	1,800
715	Social Security	100	97	98	85					138	138	138	138	138	138	138
956	Dues & Miscellaneous	2,314	2,252	2,238	2,042					2,100	2,100	2,100	2,100	2,100	2,100	2,100
957	Education & Training	0	324	324	0					0	0	0	0	0	0	0
960	Mileage	36	196	36	0					0	0	0	0	0	0	0
	<b>Sub-total</b>	<b>4,250</b>	<b>4,635</b>	<b>4,416</b>	<b>3,827</b>					<b>4,038</b>	<b>4,038</b>	<b>4,038</b>	<b>4,038</b>	<b>4,038</b>	<b>4,038</b>	<b>4,038</b>



# General Fund

## 101

Budget Adj #

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast				
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014		2014-2015	2015-2016	2016-2017				
		Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget	Forecast	Forecast	Forecast				
	<b>Village Manager -171-</b>															
701	Wages - Manager	65,000	66,310	66,310	66,310	67,693	72,428	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	1
715	Social Security	5,009	5,008	5,039	5,061	5,584	5,040	5,126	5,126	5,126	5,126	5,126	5,126	5,126	5,126	1
716	Health Insurance	19,882	19,292	14,621	7,469	13,073	8,338	11,500	12,000	12,000	12,500	12,500	12,500	13,000	13,000	
717	Life & Disability Insurance	908	908	934	958	995	995	1,035	1,076	1,076	1,119	1,119	1,164	1,164		
718	Dental Insurance	957	1,405	1,459	1,464	1,535	1,535	1,596	1,660	1,660	1,727	1,727	1,796	1,796		
719	Pension	5,850	5,967	5,968	5,968	6,092	6,519	6,030	6,030	6,030	6,030	6,030	6,030	6,030		
956	Dues & Miscellaneous	2,986	6,300	471	565	800	800	800	800	800	800	800	800	800	800	
957	Education & Training	259	110	0	0	500	500	200	200	200	200	200	200	200	200	
960	Mileage	633	624	465	343	600	600	600	600	600	600	600	600	600	600	
	<b>Sub-total</b>	<b>101,484</b>	<b>105,925</b>	<b>95,267</b>	<b>88,140</b>	<b>96,872</b>	<b>96,755</b>	<b>93,887</b>	<b>94,492</b>	<b>94,492</b>	<b>95,102</b>	<b>95,102</b>	<b>95,102</b>	<b>95,716</b>	<b>95,716</b>	
	<b>Village Clerk -215-</b>															
701	Wages - Clerk	60,466	60,466	60,466	60,466	60,466	60,466	60,466	60,466	60,466	60,466	60,466	60,466	60,466	60,466	
703	Wages - Part Time	17,474	16,832	17,483	16,928	0	0	0	0	0	0	0	0	0	0	
703.003	Election Workers	0	575	0	745	0	0	0	0	0	0	0	0	0	0	
715	Social Security	5,771	5,656	5,820	5,813	4,626	4,626	4,626	4,626	4,626	4,626	4,626	4,626	4,626	4,626	
716	Health Insurance	7,460	7,189	7,293	6,611	5,775	5,775	6,353	6,988	6,988	7,687	7,687	8,455	8,455		
717	Life & Disability Insurance	895	933	913	942	970	970	1,009	1,049	1,049	1,091	1,091	1,135	1,135		
718	Dental Insurance	445	458	475	477	500	500	520	541	541	562	562	585	585		
719	Pension	9,705	8,925	9,578	0	0	0	0	0	0	0	0	0	0	0	
727.001	Election Supplies	38	296	0	262	200	0	0	0	0	0	0	0	0	0	
801	Contractual Services	4,894	5,836	3,563	3,890	8,500	3,800	8,500	5,500	5,500	6,500	6,500	6,500	6,500		
956	Dues & Miscellaneous	200	220	227	210	300	300	300	300	300	300	300	300	300		
957	Education & Training	70	60	70	60	375	75	200	200	200	200	200	200	200		
960	Mileage	93	25	0	55	200	75	100	100	100	100	100	100	100		
	<b>Sub-total</b>	<b>107,511</b>	<b>107,470</b>	<b>105,888</b>	<b>96,457</b>	<b>81,912</b>	<b>76,587</b>	<b>82,073</b>	<b>79,769</b>	<b>79,769</b>	<b>81,532</b>	<b>81,532</b>	<b>82,367</b>	<b>82,367</b>	<b>82,367</b>	
	<b>Treasurer -253-</b>															
701	Wages -Treasurer - Part Time	50,565	56,579	47,507	47,507	25,000	32,725	19,760	19,760	19,760	19,760	19,760	19,760	19,760	19,760	
702	Wages - Finance Director - PT	41,268	33,706	0	0	18,500	18,500	19,760	19,760	19,760	19,760	19,760	19,760	19,760	19,760	
703	Wages - Part Time	0	944	9,788	9,813	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	
715	Social Security	7,552	7,494	4,345	4,314	4,322	4,914	4,018	4,018	4,018	4,018	4,018	4,018	4,018	4,018	
716	Health Insurance	23,428	19,895	18,882	14,239	1,800	1,800	0	0	0	0	0	0	0	0	
717	Life & Disability Insurance	1,296	1,196	710	726	580	580	500	500	500	500	500	500	500	500	
718	Dental Insurance	833	858	890	894	150	155	0	0	0	0	0	0	0	0	
719	Pension	11,317	7,881	7,525	0	0	0	0	0	0	0	0	0	0	0	
801	Contractual Services	0	0	7,500	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	
956	Dues & Miscellaneous	275	255	145	271	120	120	120	120	120	120	120	120	120	120	
957	Education & Training	150	0	0	0	500	500	500	500	500	500	500	500	500	500	
960	Mileage	38	0	31	131	150	150	150	150	150	150	150	150	150	150	
	<b>Sub-total</b>	<b>136,722</b>	<b>128,807</b>	<b>97,323</b>	<b>85,895</b>	<b>72,122</b>	<b>80,444</b>	<b>65,808</b>	<b>65,808</b>	<b>65,808</b>	<b>65,808</b>	<b>65,808</b>	<b>65,808</b>	<b>65,808</b>	<b>65,808</b>	







# General Fund

## 101

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast									
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017			
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget	Estimate	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast		
	<b>Planning &amp; Zoning -420-</b>																				
702	Wages - Part Time	38,964	39,281	39,648	36,568							22,300	22,700	22,300	22,300	22,300	22,300	22,300	22,300	22,300	
703	Wages - Planning & BZA	990	1,230	640	630							1,000	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
715	Social Security	3,000	3,042	2,984	2,472							1,782	1,775	1,782	1,782	1,782	1,782	1,782	1,782	1,782	
716	Health Insurance	7,449	7,314	18,919	20,775							0	0	0	0	0	0	0	0	0	0
717	Life & Disability Insurance	445	445	451	467							250	150	260	270	281	281	281	281	292	
718	Dental Insurance	445	40	1,255	1,464							0	0	0	0	0	0	0	0	0	0
719	Pension	5,980	2,750	2,775	0							0	0	0	0	0	0	0	0	0	0
801	Contractual Services	161	0	194	0							250	365	250	250	250	250	250	250	250	
840	Planner - Retainer	10,275	13,053	8,880	8,596							8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	
841	Planner - Other Services	3,952	668	5,957	400							4,000	4,700	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
863	Travel Expenses	0	0	0	0							0	0	0	0	0	0	0	0	0	0
956	Dues & Miscellaneous	895	1,924	1,772	1,513							2,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
957	Education & Training	1,415	60	0	0							0	0	0	0	0	0	0	0	0	
960	Mileage	37	0	0	0							100	100	100	100	100	100	100	100	100	
	<b>Sub-total</b>	<b>74,008</b>	<b>69,806</b>	<b>83,475</b>	<b>72,885</b>							<b>40,082</b>	<b>39,590</b>	<b>40,092</b>	<b>40,103</b>	<b>40,114</b>	<b>40,103</b>	<b>40,114</b>	<b>40,125</b>	<b>40,125</b>	
	<b>Data Processing -726-</b>																				
801	Contractual Services	5,354	5,005	4,400	4,480							5,175	5,175	5,951	6,844	7,871	7,871	7,871	9,051	9,051	
931	Repair/Maint - Equipment	45	0	70	0							350	350	350	350	350	350	350	350	350	
957	Education & Training	0	0	0	0							0	0	0	0	0	0	0	0	0	
	<b>Sub-total</b>	<b>5,399</b>	<b>5,005</b>	<b>4,470</b>	<b>4,480</b>							<b>5,525</b>	<b>5,525</b>	<b>6,301</b>	<b>7,194</b>	<b>8,221</b>	<b>8,221</b>	<b>8,221</b>	<b>9,401</b>	<b>9,401</b>	
	<b>Parks &amp; Recreation -751-</b>																				
703	Wages - Lifeguards, Attendants	22,957	18,496	19,749	15,660							15,000	15,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	
715	Social Security	1,754	1,416	1,510	1,337							1,148	1,148	1,071	1,071	1,071	1,071	1,071	1,071	1,071	
726	Supplies	721	493	205	328							350	350	350	350	350	350	350	350	350	
801	Contractual Services	2,938	3,065	4,577	3,490							5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
850	Telephone - Green's Park	250	291	271	276							300	300	300	300	300	300	300	300	300	
920	Utilities	2,793	2,936	2,602	2,237							2,678	2,678	2,758	2,841	2,926	2,926	2,926	3,014	3,014	
931	Repair/Maint - Equipment	151	742	355	105							500	500	500	500	500	500	500	500	500	
932	Repair/Maint - Grounds	4,134	3,778	992	1,378							1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
956	Dues & Miscellaneous	40	45	2	0							50	50	50	50	50	50	50	50	50	
	<b>Sub-total</b>	<b>35,738</b>	<b>31,262</b>	<b>30,263</b>	<b>24,810</b>							<b>26,026</b>	<b>26,026</b>	<b>25,029</b>	<b>25,112</b>	<b>25,197</b>	<b>25,112</b>	<b>25,197</b>	<b>25,285</b>	<b>25,285</b>	





# General Fund

## 101

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast						Budget Adj #							
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016			2016-2017						
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast		Forecast						
	<b>-865-</b>																								
911	Insurance Coverage	58,926	58,053	57,950	56,995					59,800	59,800	61,000	59,800	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	
	Sub-total	58,926	58,053	57,950	56,995					59,800	59,800	61,000	59,800	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	
	<b>-868-</b>																								
880	Community Promotions Employee Recognition	1,724	1,196	0	0					0	75	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub-total	1,724	1,196	0	0					0	75	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>-960-</b>																								
801	Contractual Services Prof. Services -Medical	0	194	0	0					300	300	140	300	140	140	140	140	140	140	140	140	140	140	140	
805	Audit Fee - Annual	4,100	4,300	4,400	4,500					4,635	4,680	4,025	4,680	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	
811	Legal Services - Other	40,404	52,149	28,628	26,934					36,000	25,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	
812	Legal Services - Labor	2,550	1,873	4,372	3,066					3,000	2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
813	Engineering Services	705	193	196	1,158					500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
814	OPEB Valuation	2,550	0	0	0					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sub-total	50,309	58,709	37,596	35,658					44,435	32,480	43,665	44,435	43,665	43,665	43,665	43,665	43,665	43,665	43,665	43,665	43,665	43,665	43,665	
	<b>-965-</b>																								
965.125	General Fund Transfers Transfer to DPW Fund	192,000	220,200	216,000	270,000					265,000	265,000	268,067	265,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000	
965.203	Transfer to Local Street Fund	60,000	20,000	20,000	0					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
965.207	Transfer to Police Fund	336,000	384,000	450,000	415,000					435,000	435,000	320,530	435,000	320,530	320,530	320,530	320,530	320,530	320,530	320,530	320,530	320,530	320,530	320,530	
965.401	Transfer to Capital Improvement	86,000	0	0	7,500					10,000	10,000	11,520	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
	Sub-total	674,000	624,200	686,000	692,500					710,000	710,000	600,117	710,000	595,530	595,530	595,530	595,530	595,530	595,530	595,530	595,530	595,530	595,530	595,530	
	<b>Expenditure Grand Total</b>	1,606,830	1,550,454	1,700,876	1,541,057					1,525,137	1,520,487	1,442,588	1,520,487	1,428,158	1,446,068	1,446,068	1,446,068	1,446,068	1,446,068	1,446,068	1,446,068	1,446,068	1,446,068	1,446,068	
	<b>Fund Balance - June 30</b>	470,723	444,623	362,926	263,415					194,478	225,030	258,715	225,030	332,170	412,184	412,184	412,184	412,184	412,184	412,184	412,184	412,184	412,184	412,184	



## Explanation of Budget Line Items General Fund 2013-14

### Revenue

Account No	Description	Explanation
101-000-404	Property Tax – Real	Real property tax revenue
101-000-405	Property Tax – Personal	Personal property tax revenue
101-000-406	In Lieu of Taxes	Payments per agreement in lieu of taxes for Lake Orion Nursing Home
101-000-445	Penalty & Interest on Taxes	Penalties & interest on delinquent tax bills
101-000-574	State Shared Revenue	State revenue sharing payments based on sales tax and other state imposed taxes
101-000-576	METRO (Act 48) Revenue	Village share of state imposed fee on telecom companies
101-000-607	Planning/Zoning Fees	Planning/Zoning & sign review fees
101-000-640	Garbage Collection Fees	Revenues for garbage collection
101-000-653	Parks & Recreation Fees	Swim program registration fees, Orion Twp contribution (\$2,000 in past years), park passes
101-000-664	Interest Earnings	Revenue from investment of General Fund monies
101-000-673	Sale of Fixed Assets	Revenue from sales of unneeded equipment & vehicles
101-000-675	Donations	Revenue from unbudgeted donations
101-000-676-202	Admin Fee – Major Sts	Revenue from Major Streets Fund for admin services
101-000-676-203	Admin Fee – Local Sts	Revenue from Local Streets Fund for admin services
101-000-676.248	Admin Fee - DDA Fund	Revenue from DDA Fund for admin services
101-000-676.592	Admin Fee - Water/Sewer	Revenue from Water/Sewer Fund for admin services
101-000-679	Reimburse – Work Comp	Employee Worker Compensation payments to Village
101-000-681	Reimburse – Insurance Claims	Insurance claim reimbursements
101-000-682	Reimburse - CDBG	Reimbursement for Community Development Block Grant expenditures
101-000-682.001	Reimburse – NSP	Reimbursement for Neighborhood Stabilization Program expenditures
101-000-683	Reimburse - Other	Reimbursements from other sources
101-000-694	Miscellaneous	Revenue for copies, maps, and other miscellaneous sources

**Explanation of Budget Line Items**  
**General Fund – Page 1a**  
**2012-13**

**Expenditures**

<b>Account No</b>	<b>Description</b>	<b>Explanation</b>
<b>Village Council</b>		
101-101-701	Wages	Per diem fees paid to Council Members
101-101-715	Social Security	FICA & Medicare at 7.65%
101-101-956	Dues & Miscellaneous	Michigan Municipal League, Clinton River Watershed Council, Polly Ann Trail, Nameplates, etc
101-101-957	Education & Training	Fees & expenses for education/training at seminars, conferences, and classes for Council Members
101-101-960	Mileage	Mileage reimbursement for elected Council Members on Village business

**Explanation of Budget Line Items**  
**General Fund – Page 2**  
**2012-13**

<b>Account No</b>	<b>Description</b>	<b>Explanation</b>
<b>Village Manager</b>		
101-171-701	Wages	Wages for Manager
101-171-715	Social Security	FICA & Medicare
101-171-716	Health Insurance	Health insurance coverage
101-171-717	Life & Disability Ins	Life & disability insurance coverage
101-171-718	Dental Insurance	Dental insurance coverage
101-171-719	Pension	Manager's pension per contractual agreement
101-171-956	Dues & Miscellaneous	Membership in Oakland County Managers Assoc and similar organizations & miscellaneous expenses
101-171-957	Education & Training	Fees & expenses for education/training at seminars, conferences, and classes for Manager
101-171-960	Mileage	Mileage reimbursement
<b>Village Clerk</b>		
101-215-701	Wages - Clerk	Wages for Clerk
101-215-703	Wages – Part Time	Wages for part time Clerk Administration Assistant
101-215-703.003	Election Workers	Per diem fees paid to election workers
101-215-715	Social Security	FICA & Medicare
101-215-716	Health Insurance	Health insurance coverage
101-215-717	Life & Disability Ins	Life & disability insurance coverage
101-215-718	Dental Insurance	Dental insurance coverage
101-215-719	Pension	Municipal Employees Retirement System
101-215-727.001	Election Supplies	Supplies required for elections
101-215-801	Contractual Services	Recording Secretary, ordinance code update, misc recording fees, election programming, etc.
101-215-956	Dues & Miscellaneous	Oakland County Clerk's Assoc, IIMC, MAMC
101-215-957	Education & Training	Fees & expenses for education/training at seminars, conferences, and classes for Clerk's Office
101-215-960	Mileage	Mileage reimbursement

**Explanation of Budget Line Items  
General Fund – Page 2a  
2012-13**

<b>Account No</b>	<b>Description</b>	<b>Explanation</b>
<b>Treasurer</b>		
101-253-701	Wages - Treasurer	Wages for Treasurer
101-253-702	Wages – Finance Dr	Wages for Accounting Coordinator prior to 2012, for Finance Director starting 2012/13
101-253-703	Wages – Part Time	Wages for Part-time Accounting Clerk
101-253-715	Social Security	FICA & Medicare
101-253-716	Health Insurance	Health insurance coverage
101-253-717	Life & Disability Ins	Life & disability insurance coverage
101-253-718	Dental Insurance	Dental insurance coverage
101-253-719	Pension	Municipal Employees Retirement System
101-253-801	Contractual Services	Tax system, billing, or collecting by an outside supplier
101-253-956	Dues & Miscellaneous	Oakland County Treasurer’s Assoc, MGFOA, MMTA
101-253-957	Education & Training	Fees & expenses for education/training at seminars, conferences, and classes for Treasurer’s office
101-253-960	Mileage	Mileage reimbursement

**Explanation of Budget Line Items**  
**General Fund – Page 3**  
**2012-13**

<b>Account No</b>	<b>Description</b>	<b>Explanation</b>
<b>Community Development Block Grant</b>		
101-255-930	NSP – Repair and Maintenance	Funds to repair or maintain property acquisitions purchased for Neighborhood Stabilization Program
101-255-956	NSP – Miscellaneous	Funds to administer and for miscellaneous expenses for the Neighborhood Stabilization Program
101-255-971	NSP – Property Acquisition	Funds to acquire property for Neighborhood Stabilization Program
101-255-975	CDBG - Park Facilities & Eqp	Funds to acquire park facilities and/or equipment
101-255-975.001	CDBG - Sidewalks	Funds for sidewalks in CDBG area
101-255-975-002	CDBG - Street Trees	Funds for street trees
101-255-975.003	CDBG - Storm Drains	Funds for storm drains in CDBG area
<b>General Activities</b>		
101-265-702	Wages – Full Time	Wages for Office Coordinator/Utility Billing Clerk
101-265-715	Social Security	FICA & Medicare
101-265-716	Health Insurance	Health insurance coverage
101-265-716.001	Health Insurance – Retirees	Health insurance for administrative retirees
101-265-716.002	Retiree Health 115 Trust	Funding to Section 115 Trust to pay for future Retiree Health Insurance premiums
101-265-717	Life & Disability Ins	Life & disability insurance coverage
101-265-718	Dental Insurance	Dental insurance coverage
101-265-719	Pension	Municipal Employees Retirement System
101-265-722	Workers Comp – Office	Workers Comp for administrative employees
101-265-722.001	Workers Comp-Elected & Lifeguards	Workers Comp for council & lifeguards
101-265-727	Office Supplies	Office supplies for Village Hall
101-265-728	Cleaning Supplies	Janitorial supplies for Village Hall
101-265-729	Postage	Mailing costs
101-265-730	Copier Lease	Lease of copier
101-265-823	Website Design	Website design and maintenance

**Explanation of Budget Line Items**  
**General Fund – Page 3a**  
**2012-13**

<b>Account No</b>	<b>Description</b>	<b>Explanation</b>
<b>General Activities (continued)</b>		
101-265-830	Solid Waste Collection	Payment for trash collection per contract
101-265-851	Telephone	Telephone & fax lines for Village Hall
101-265-900	Printing & Publishing	Public notices as required by law or Charter
101-265-920	Utilities	Electric, natural gas, water, & sewer – Village Hall
101-265-921	Municipal Street Lighting	Municipal street lighting expense
101-265-930	Repair/Maintenance-Bldg	Building maintenance/cleaning, furnace/AC maint, window cleaning, carpet cleaning, etc
101-265-931	Repair/Maintenance-Equip	Postage meter and copier maintenance agreements, miscellaneous equipment maintenance
101-265-956	Dues & Miscellaneous	Miscellaneous expenses
101-265-960	Tax Tribunal Refunds	Tax refunds due to assessment reductions by Michigan Tax Tribunal, Board of Review



**Explanation of Budget Line Items  
General Fund – Page 4  
2012-13**

<b>Account No</b>	<b>Description</b>	<b>Explanation</b>
<b>Planning and Zoning</b>		
101-420-702	Wages-Full Time	Wages for Planning/Zoning Coordinator
101-420-703	Wages-Planning & BZA	Per diem fees for Planning Commission & Board of Zoning Appeals members
101-420-715	Social Security	FICA & Medicare
101-420-716	Health Insurance	Health insurance coverage
101-420-717	Life & Disability Ins	Life & disability insurance coverage
101-420-718	Dental Insurance	Dental insurance coverage
101-420-719	Pension	Municipal Employees Retirement System
101-420-801	Contractual Services	Contract employee, recording secretary for Planning & Zoning
101-420-840	Planner-Retainer	Retainer, appearance at meetings, phone calls
101-420-841	Planner-Other	Zoning Ordinance amendments, master plan, plat reviews, other non-escrow reviews
101-420-863	Travel Expenses	Expenses for travel out of the Village
101-420-956	Dues & Miscellaneous	Michigan Society of Planning dues & misc expenses
101-420-957	Education & Training	Training & education for PC and BZA members
101420-960	Mileage	Mileage for PC & BZA members
<b>Data Processing</b>		
101-726-801	Contractual Services	Software licenses/ maintenance agreements
101-726-931	Repair/Maintenance -Equipment	Repair of equipment
101-726-957	Education & Training	Education & training re: computer programs
<b>Parks &amp; Recreation</b>		
101-751-703	Wages – Lifeguards, Attendants	Wages for swim program instructors, attendants, lifeguards, & supervision
101-751-715	Social Security	FICA & Medicare
101-751-726	Supplies	Swim program supplies, first aid equipment, supplies for opening day

**Explanation of Budget Line Items**  
**General Fund – Page 4a**  
**2012-13**

<b>Account No</b>	<b>Description</b>	<b>Explanation</b>
<b>Parks &amp; Recreation (continued)</b>		
101-751-801	Contractual Services	Employee physicals, hepatitis shots, tree trimming, recording secretary, portable bathroom
101-751-841	Recreation Master Plan	Planner services for Recreation Master Plan
101-751-850	Telephone	Telephone at Green's Park
101-751-920	Utilities	Utilities at parks and ball fields
101-751-931	Repair/Maintenance-Equipment	Repair/maintenance of park equipment, docks
101-751-932	Repair/Maintenance-Grounds	Repair/maintenance of Village landscape areas/parks
101-751-956	Dues & Miscellaneous	Miscellaneous expenses

**Explanation of Budget Line Items  
General Fund – Page 5  
2012-13**

<b>Account No</b>	<b>Description</b>	<b>Explanation</b>
<b>Insurance</b>		
101-865-911	Insurance Coverage	General liability insurance thru MML program
<b>Community Promotions</b>		
101-868-880	Employee Recognition	Police reserve dinner, employee recognition dinner, special event contributions.
<b>Contractual Services</b>		
101-960-801	Professional Services - Medical	Employment exams/tests, flu shots, for General Fund employees
101-960-805	Audit Fee - Annual	General Fund portion of audit fees
101-960-811	Legal Services-Other	Legal services
101-960-812	Legal Services-Labor	Legal services of labor attorney
101-960-813	Engineering Services	Services of consulting engineers
101-960-814	OPEB Valuation	Valuation cost for other post-employment benefits per GASB 43/45
<b>General Fund Transfers</b>		
101-965-965.125	Transfer to DPW Fund	Transfer for DPW operations
101-965-965.203	Transfer to Local St Fund	Transfer for Local Street Fund operations
101-965-965.207	Transfer to Police Fund	Transfer for Police operations
101-965-965.401	Transfer to Capital Improvement	Transfer to Capital Improvement Fund



# DPW Fund 125

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast							
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget	Estimate	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	
	Fund Balance July 1	123,159	97,136	51,686	38,656			4,096	4,096	3,190	0								
	<b>REVENUE -000-</b>																		
580	Services Provided	30,000	31,200	31,200	31,200					31,200				31,200					
603	Equipment Rental	112,685	92,343	102,691	69,516					85,000				85,000					
634	Cemetery - Open/Closing	34,300	32,025	24,400	20,700					22,000				22,000					
636	Cemetery - Foundations	8,152	5,952	10,188	5,754					6,000				6,000					
664	Interest Earnings	1,338	241	193	61					0				0					
676.711	Trans from Cemetery Fund	0	0	0	1,250					7,000				11,000					
694	Miscellaneous Income	114	3,100	924	4,013					0				0					
	<b>Sub Total</b>	<b>186,589</b>	<b>164,862</b>	<b>169,596</b>	<b>132,494</b>					<b>151,200</b>				<b>155,200</b>				<b>155,700</b>	
676.101	Trans from General Fund	192,000	220,200	216,000	270,000					265,000				265,000					
	<b>Total Revenue</b>	<b>378,589</b>	<b>385,062</b>	<b>385,596</b>	<b>402,494</b>					<b>416,200</b>				<b>420,200</b>				<b>420,700</b>	
	<b>EXPENDITURES</b>																		
	<b>General -441-</b>																		
701	Wages - Superintendent	48,794	49,323	50,045	50,045					50,045				50,045				50,045	
702	Wages - DPW	81,132	80,370	71,012	77,496					64,000				64,000				64,000	
702.001	Wages - Part Time	2,922	9,071	1,150	0					0				0				0	
702.003	Wages - Parks	21,523	28,828	16,859	15,049					18,000				18,000				18,000	
715	Social Security	21,484	20,967	19,108	18,516					19,000				19,000				19,000	
716	Health Insurance	73,025	86,352	92,074	104,136					62,000				68,200				90,774	
716.001	Health Insurance - Retirees	58,522	64,250	73,104	69,871					82,000				88,150				109,508	
717	Life & Disability Insurance	2,940	3,072	2,839	2,809					3,000				3,120				3,510	
718	Dental Insurance	4,661	4,983	4,817	5,446					5,000				5,200				5,849	
719	Pension	25,777	25,139	27,993	40,168					47,500				47,500				47,500	
722	Workers Comp. Insurance	6,134	6,256	5,620	6,440					6,800				6,800				6,800	
740	Operating Supplies	1,849	3,966	1,337	2,536					3,000				3,000				3,000	
741	Small Tools	709	1,127	1,402	882					700				700				700	
809	Contractual Services	1,051	3,387	629	2,583					2,000				2,000				2,000	
820	Uniform Purchase	0	694	921	456					1,000				1,000				1,000	
821	Uniform Cleaning	2,057	2,368	2,072	2,302					2,200				2,200				2,200	

Budget Adj #



# DPW Fund 125

Budget Adj #

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast			
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014	2014-2015	2015-2016	2016-2017				
		Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Forecast	Forecast	Forecast				
851	General (cont.) -441- Telephone	1,354	1,286	1,225	1,268	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	
863	Travel Expense	0	0	0	0	150	150	150	150	150	150	150	150	150	
865	Gasoline & Oil	13,618	12,917	15,534	14,285	15,000	15,000	15,750	16,538	17,364	18,232	18,232	18,232	18,232	
920	Utilities	8,442	6,484	5,905	4,760	6,700	6,700	6,900	7,100	7,300	7,500	7,500	7,500	7,500	
930	Repair & Maint. - Building	961	920	1,812	476	2,000	2,000	4,000	2,000	2,000	2,000	2,000	2,000	2,000	
931	Repair & Maint. - Equipment	1,443	4,215	5,388	1,764	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
932	Repair & Maint. - Vehicles	10,299	8,048	5,704	16,075	12,000	12,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
940	Equipment Rental	0	0	6	0	500	500	500	500	500	500	500	500	500	
956	Dues & Miscellaneous	1,007	412	547	165	300	300	300	300	300	300	300	300	300	
957	Education & Training	0	190	309	0	500	500	500	500	500	500	500	500	500	
	<b>Sub Total</b>	<b>389,704</b>	<b>424,624</b>	<b>407,412</b>	<b>437,528</b>	<b>409,695</b>	<b>409,695</b>	<b>423,315</b>	<b>436,067</b>	<b>452,048</b>	<b>469,369</b>	<b>469,369</b>	<b>469,369</b>	<b>469,369</b>	
	<b>Cemetery -442-</b>														
702	Wages	29,511	31,935	23,941	23,780	30,000	30,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
714	Fringe Benefits	14,756	17,884	13,407	13,317	13,440	13,440	13,440	13,440	13,440	13,440	13,440	13,440	13,440	
740	Operating Supplies	3,051	373	2,009	436	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
809	Contractual Services	4,165	2,016	434	1,174	1,500	1,500	13,700	1,500	1,500	1,500	1,500	1,500	1,500	
920	Utilities	1,249	407	199	1,658	361	361	372	383	394	406	406	406	406	
930	Repair and Maint Cemetery	317	760	508	164	500	500	1,220	500	500	500	500	500	500	
956	Dues & Misc	109	116	52	35	100	100	100	100	100	100	100	100	100	
974	Land Improvement	3,419	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
	<b>Sub Total</b>	<b>56,577</b>	<b>53,491</b>	<b>40,550</b>	<b>40,562</b>	<b>48,901</b>	<b>48,901</b>	<b>56,832</b>	<b>43,923</b>	<b>43,934</b>	<b>43,946</b>	<b>43,946</b>	<b>43,946</b>	<b>43,946</b>	
	<b>Phase II Stormwater -443-</b>														
702	Wages	6,722	4,219	2,498	3,407	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
714	Fringe Benefits	3,364	2,306	1,399	1,908	1,960	1,960	1,960	1,960	1,960	1,960	1,960	1,960	1,960	
740	Operating Supplies	96	1,596	32	8	300	300	300	300	300	300	300	300	300	
809	Contractual Services	6,946	5,027	5,864	8,670	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	
900	Printing	0	0	0	0	200	200	200	200	200	200	200	200	200	
930	Repair and Maintenance	141	0	0	0	500	500	500	500	500	500	500	500	500	
955	DEQ Permit Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
956	Dues & Misc	404	0	24	371	850	850	850	850	850	850	850	850	850	
	<b>Sub Total</b>	<b>18,673</b>	<b>14,148</b>	<b>10,817</b>	<b>15,364</b>	<b>16,510</b>	<b>16,510</b>	<b>16,510</b>	<b>16,160</b>	<b>16,160</b>	<b>16,160</b>	<b>16,160</b>	<b>16,160</b>	<b>16,160</b>	
725	Re-distributed Employee Benefits	-60,342	-61,752	-60,153	-56,401	-58,000	-58,000	-58,000	-58,000	-58,000	-58,000	-58,000	-58,000	-58,000	
	<b>Total Expense</b>	<b>404,612</b>	<b>430,512</b>	<b>398,626</b>	<b>437,054</b>	<b>417,106</b>	<b>417,106</b>	<b>438,657</b>	<b>438,150</b>	<b>454,143</b>	<b>471,475</b>	<b>471,475</b>	<b>471,475</b>	<b>471,475</b>	
	<b>Fund Balance - June 30</b>	<b>97,136</b>	<b>51,686</b>	<b>38,656</b>	<b>4,096</b>	<b>3,190</b>	<b>3,190</b>	<b>0</b>	<b>-17,949</b>	<b>-51,392</b>	<b>-102,167</b>	<b>-102,167</b>	<b>-102,167</b>	<b>-102,167</b>	





## Explanation of Budget Line Items DPW Fund 2013-14

### Revenue

Account No	Description	Explanation
125-000-580	Services Provided	Income for providing services to DDA
125-000-603	Equipment Rental	Revenue from renting DPW equipment to other funds based on State rental rates
125-000-634	Cemetery – Open/Closing	Revenue for opening/closing plots at Eastlawn and Evergreen cemeteries
125-000-636	Cemetery – Foundations	Cemetery foundation fees
125-000-664	Interest Earnings	Earnings on invested funds
125-000-676.711	Trans. From Cemetery Fund	Revenue from Cemetery Fund
125-000-694	Miscellaneous Income	Income not recorded elsewhere

---

125-000-676-101	Trans. From General Fund	Revenue from General Fund
-----------------	--------------------------	---------------------------

### Expenditures

#### General

Account No	Description	Explanation
125-441-701	Wages – Superintendent	Superintendent wages
125-441-702	Wages – DPW	Wages – employees (not charged elsewhere)
125-441-702.001	Wages – Part Time	Wages for part time worker (not charged elsewhere)
125-441-702.003	Wages – Parks	Wages for DPW crew while working at Village parks
125-441-715	Social Security	FICA & Medicare at 7.65%
125-441-716	Health Insurance	Health insurance coverage
125-441-716.001	Health Insurance - Retirees	Health insurance for retirees
125-441-717	Life & Disability Insurance	Life & disability insurance coverage
125-441-718	Dental Insurance	Dental insurance coverage
125-441-719	Pension	Village contribution to Defined Benefit/Defined Contribution plans
125-441-722	Workers Comp. Insurance	Workers compensation insurance

**Explanation of Budget Line Items**  
**DPW Fund – Page 1a**  
**2012-13**

**General (continued)**

<b>Account No</b>	<b>Description</b>	<b>Explanation</b>
125-441-740	Operating Supplies	Pipe, fittings & similar items
125-441-741	Small Tools	Small tools used by DPW crew
125-441-809	Contractual Services	Physicals, tree trimming, pest control, CDL testing, and similar items
125-441-820	Uniform Purchase	Uniform purchases per contractual agreement
125-441-821	Uniform Cleaning	Uniform cleaning per contractual agreement

**Explanation of Budget Line Items**  
**DPW Fund – Page 2**  
**2012-13**

**General (continued)**

<b>Account No</b>	<b>Description</b>	<b>Explanation</b>
125-441-851	Telephone	Telephone usage
125-441-863	Travel Expense	Room & board, mileage for out of town conferences
125-441-865	Gasoline & Oil	Fuel and oil for DPW vehicles
125-441-920	Utilities	Electric, natural gas, water & sewer
125-441-930	Repair & Maint. – Bldg	Repair & maintenance DPW Bldg.
125-441-931	Repair & Maint. - Equipment	Repair & maintenance DPW equipment
125-441-932	Repair & Maint. - Vehicles	Repair & maintenance DPW Vehicles
125-441-940	Equipment Rental	Rental of equipment from outside sources
125-441-956	Dues & Miscellaneous	Miscellaneous expenses & membership dues
125-441-957	Education & Training	Education & training, CDL skills tests

**Cemetery**

125-442-702	Wages – Cemetery	Wages for DPW crew while working at cemetery
125-442-714	Fringe Benefits	Aggregate fringe benefits – 56% of wages
125-442-740	Operating Supplies	Vaults, topsoil, flags
125-442-809	Contractual Services	Plot layout by engineer, dumpster rental, lawn spray
125-442-920	Utilities – Cemetery	Water usage
125-442-930	Repair & Maintenance	Repair & maintenance at cemetery
125-442-956	Dues & Miscellaneous	Miscellaneous expense at cemetery
125-442-974	Land Improvement	Fencing, trees, shrubs

**Phase II Stormwater**

125-443-702	Wages	Wages for DPW crew working on Phase II projects
125-443-714	Fringe Benefits	Aggregate fringe benefits – 56% of wages
125-443-740	Operating Supplies	Piping & supplies for storm water projects

**Explanation of Budget Line Items**  
**DPW Fund – Page 2a**  
**2012-13**

**DPW Phase II Stormwater (continued)**

<b>Account No</b>	<b>Description</b>	<b>Explanation</b>
125-443-809	Contractual Service	Engineering & other services
125-443-900	Printing	Cost to print storm water education materials, notices
125-443-930	Repair & Maintenance	Repair & maintenance storm water facilities
125-443-955	DEQ Permit Fees	Annual fee for State DEQ permit
125-443-956	Dues & Miscellaneous	Clinton River Spillway special assessment, and other miscellaneous expenses
-----		
125-441-725	Redistribute Employee Benefits	Benefit costs redistributed to other funds such as Major & Local Streets, Water/Sewer

# Police Fund 207

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast							
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
	Fund Balance - July 1	102,942	26,318	4,265	6,871					7,070	38,862			38,862			39,016	19,561	
	<b>REVENUE -000-</b>																		
404.001	Police Millage - Intergov't	196,258	187,062	174,369	163,562					162,300	252,813			257,869			263,027	268,287	
451	Liquor License Fees	2,908	2,922	4,263	3,332					3,000	3,000			3,000			3,000	3,000	
480	Services Provided - DDA	70,000	65,000	60,000	100,000					100,000	71,400			71,400			71,400	71,400	
541	PA 302 MJTC Fund	1,060	1,017	5,653	6,092					1,200	1,200			1,200			1,200	1,200	
564.001	PA 32 Training		2,220	0	0					0	0			0			0	0	
632	Fire Dispatch	94,800	100,800	96,900	91,800					91,800	91,800			91,800			91,800	91,800	
661	Parking Fines	21,075	17,480	17,865	8,045					15,000	12,000			12,000			12,000	12,000	
662	Court Penal Fines	29,750	35,822	32,808	32,941					30,000	40,000			40,000			40,000	40,000	
663	Drug Forfeiture	0	0	1,064	580					0	0			0			0	0	
663.001	Forfeitures	0	450	450	255					0	0			0			0	0	
664	Interest Earned	520	21	0	0					0	0			0			0	0	
683	Reimburse - Other	0	243	97	4,301					0	0			0			0	0	
684	Reimburse - OUIL/DWLS	20,942	15,717	9,097	8,106					8,000	8,000			8,000			8,000	8,000	
694	Misc. Income	19,449	12,003	12,907	18,621					14,000	10,000			10,000			10,000	10,000	
695	Loan Proceeds		43,753	0	0					0	0			0			0	0	
	<b>Sub-Total</b>	<b>456,762</b>	<b>484,509</b>	<b>415,473</b>	<b>437,635</b>					<b>425,300</b>	<b>490,213</b>			<b>495,269</b>			<b>500,427</b>	<b>505,687</b>	
674.101	Transfer from General Fund	336,000	384,000	450,000	415,000					435,000	320,530			320,530			320,530	333,000	
	<b>Total Revenue</b>	<b>792,762</b>	<b>868,509</b>	<b>865,473</b>	<b>852,635</b>					<b>860,300</b>	<b>810,743</b>			<b>815,799</b>			<b>820,957</b>	<b>838,687</b>	

Budget Adj #



# Police Fund 207

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast			
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
		Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
	<b>EXPENDITURES -301-</b>														
701	Wages - Chief	61,110	61,110	61,110	61,110	61,110	61,110	61,110	61,110	61,110	61,110	61,110	61,110	61,110	
702	Wages - Police Full Time	143,506	166,072	165,541	168,651	179,000	179,000	179,000	179,000	179,000	179,000	179,000	179,000	179,000	
702.001	Wages - Police Part Time	99,579	64,782	64,981	66,978	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	
702.002	Wages - Ordinance Enforcement	20,878	21,210	9,021	10,834	10,000	10,000	17,410	17,410	17,410	17,410	17,410	17,410	17,410	
703	Wages - Dispatch Full Time	150,914	152,649	149,947	129,576	115,000	115,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	
703.001	Wages - Dispatch Part Time	20,266	21,821	26,223	49,106	58,000	58,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	
	<b>Subtotal Wages</b>	<b>496,253</b>	<b>487,644</b>	<b>476,823</b>	<b>486,256</b>	<b>493,110</b>	<b>493,110</b>	<b>482,520</b>	<b>482,520</b>	<b>482,520</b>	<b>482,520</b>	<b>482,520</b>	<b>482,520</b>	<b>482,520</b>	
715	Social Security	39,289	36,942	36,446	35,567	37,723	37,723	36,913	36,913	36,913	36,913	36,913	36,913	36,913	
716	Health Insurance	121,171	131,132	160,155	130,969	92,000	92,000	89,200	89,200	89,200	89,200	89,200	89,200	89,200	
716.001	Health Insurance - Retired	18,402	14,566	16,199	17,079	17,775	17,775	20,441	20,441	20,441	20,441	20,441	20,441	20,441	
717	Life & Disability Insurance	6,077	6,251	6,315	6,124	6,600	6,600	5,608	5,608	5,608	5,608	5,608	5,608	5,608	
718	Dental Insurance	8,285	8,651	8,980	8,642	8,500	8,500	7,180	7,180	7,180	7,180	7,180	7,180	7,180	
719	Pension	41,030	34,386	25,203	26,455	27,000	27,000	21,500	21,500	21,500	21,500	21,500	21,500	21,500	
722	Workers Comp. Insurance	5,392	5,513	5,820	6,414	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	
727	Office Supplies	2,276	2,439	2,263	1,437	2,200	2,200	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
740	Operating Supplies	3,777	3,222	1,450	2,304	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	
742	Shooting Program	3,225	0	1,236	838	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
743	Bullet Proof Vests	0	0	0	7,720	0	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
802	Attorney Fees - Prosecutions	48,773	41,427	45,377	36,876	40,800	40,800	41,616	41,616	42,448	42,448	43,297	44,163	44,163	
809	Contract Services	2,551	2,718	1,098	1,344	2,500	2,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
820	Uniform Purchase	2,154	2,016	473	1,646	2,000	2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
821	Uniform Cleaning	1,563	1,645	552	675	800	800	500	500	500	500	500	500	500	
851	Telephone	12,848	10,052	10,124	13,629	12,000	12,000	12,500	12,500	12,500	12,500	12,500	12,500	12,500	
863	Travel Expense	0	0	0	4	0	0	0	0	0	0	0	0	0	
865	Gasoline & Oil	11,668	12,273	14,288	15,946	15,000	15,000	15,750	15,750	16,538	16,538	17,364	18,233	18,233	
931	Repair & Maint. Equipment	20,409	18,274	20,305	22,318	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	
932	Repair & Maint. Vehicle	15,193	4,681	11,142	10,730	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
933	Vehicle Changeover	0	4,821	0	0	9,000	9,000	0	0	0	0	0	0	0	
934	Vehicle Leases	0	11,596	15,456	15,456	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	
935	Vehicle Capital Outlay	0	43,753	0	0	0	0	6,915	6,915	6,915	6,915	6,915	6,915	6,915	
956	Dues & Misc.	3,637	3,919	2,423	2,151	2,400	2,400	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
957	Education & Training	5,413	2,642	739	1,857	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
	<b>Total Expense</b>	<b>869,386</b>	<b>890,563</b>	<b>862,867</b>	<b>852,435</b>	<b>828,508</b>	<b>828,508</b>	<b>810,743</b>	<b>810,743</b>	<b>815,646</b>	<b>815,646</b>	<b>840,411</b>	<b>857,789</b>	<b>857,789</b>	
	<b>Fund Balance - June 30</b>	<b>26,318</b>	<b>4,265</b>	<b>6,871</b>	<b>7,070</b>	<b>38,862</b>	<b>38,862</b>	<b>38,862</b>	<b>38,862</b>	<b>39,016</b>	<b>39,016</b>	<b>19,561</b>	<b>19,561</b>	<b>459</b>	

Budget Adj #





# Explanation of Budget Line Items

## Police Fund

### 2013-14

#### Revenue

Account No	Description	Explanation
207-000-404.001	Police Millage – Intergov't	Police millage reimbursed by Township to Village
207-000-451	Liquor License Fees	Liquor license fees received from the State & Village Admin costs
207-000-480	Services Provided	Services provided to DDA
207-000-541	PA 302 MJTF Fund	Special State grants for training
207-000-632	Fire Dispatch	Revenue from Orion Township Fire Fund for dispatch services
207-000-661	Parking Fines	Revenue from parking violations
207-000-662	Court Penal Fines	Revenue from fines levied by District or Circuit Courts for ordinance violations – 35% of costs
207-000-663	Drug Forfeiture	Revenue from drug forfeitures
207-000-663.001	Forfeitures	Revenue from forfeitures
207-000-664	Interest Earnings	Revenue from investment of Police Fund monies
207-000-683	Reimburse - Other	Reimbursement for various police expenses
207-000-684	Reimburse - OUIL / DWLS	OUIL and DWLS cost recovery revenue
207-000-694	Miscellaneous Income	Revenue for copies, FOIA, PBT and other misc. items, Clemis revenue sharing
207-000-695	Loan Proceeds	Proceeds from police vehicle financing
-----		
207-000-674-101	Trans from General Fund	Transfer from General Fund

**Explanation of Budget Line Items**  
**Police Fund – Page 2**  
**2012 - 13**

**Expenditures**

Account No	Description	Explanation
207-301-701	Wages – Chief	Wages for Chief
207-301-702	Wages – Full Time	Wages for full time Officers
207-301-702.001	Wages – Police Part Time	Wages for part time Officers
207-301-702.002	Wages – Ordinance Enforcement	Wages for Ordinance Enforcement
207-301-703	Wages – Dispatch Full Time	Wages for full time Dispatchers
207-301-703.001	Wages – Dispatch Part Time	Wages for part time Dispatchers
207-301-715	Social Security	FICA & Medicare at 7.65%
207-301-716	Health Insurance	Health insurance coverage
207-301-716.001	Health Insurance – Retirees	Health insurance for Police retirees
207-301-717	Life & Disability Insurance	Life & disability insurance coverage
207-301-718	Dental Insurance	Dental insurance coverage
207-301-719	Pension	Municipal Employees' Retirement System
207-301-722	Workers Comp. Insurance	Workers compensation insurance
207-301-727	Office Supplies	Office supplies
207-301-740	Operating Supplies	Operating supplies, film, ticket forms, sterile gloves, identi-kits, etc
207-301-742	Shooting Program	Qualifying ammo & targets, duty ammo, pepper spray
207-301-743	Bullet Proof Vests	Purchase of bullet proof vests with drug forfeiture funds
207-301-802	Attorney Fees - Prosecutions	Prosecution costs, witness fees
207-301-809	Contract Services	Police physicals & employment tests, drug screening, hepatitis shots
207-301-820	Uniform Purchase	Uniform purchases per contractual agreement
207-301-821	Uniform Cleaning	Uniform cleaning per contractual agreement
207-301-851	Telephone	Telephone usage, CLEMIS System, TDD, pagers
207-301-863	Travel Expense	Room & board at out of town conferences
207-301-865	Gasoline & Oil	Fuel and oil for patrol cars
207-301-931	Repair & Maint. - Equipment	Radio repair and maintenance, maintenance contracts, duty weapon repair per contract
207-301-932	Repair & Maint. - Vehicles	Repair and maintenance of police vehicles
207-301-933	Vehicle Changeover	Costs for transferring equipment, and graphics for new leased police vehicles

**Explanation of Budget Line Items**  
**Police Fund – Page 2a**  
**2012 - 13**

**Expenditures** continued

<b>Account No</b>	<b>Description</b>	<b>Explanation</b>
207-301-934	Vehicle Leases	Lease costs for police vehicles
207-301-935	Vehicle Capital Outlay	Capital outlay for police vehicles
207-301-956	Dues & Miscellaneous	School crossing guards, prisoner meals, etc
207-301-957	Education & Training	Education & training for officers & dispatchers including Police Academy



# Major Street Fund 202

Budget Adj #

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast							
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget	Budget	Estimate	Budget	Budget	Budget	Budget	Budget	Budget
	Fund Balance July 1	11,339	26,726	33,598	37,855		84,669	84,669	78,514	78,514	74,859	71,204	67,534						
	<b>REVENUE</b>																		
546	Act 51	100,907	99,154	100,616	103,103		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
664	Interest Earnings	70	57	60	124		85	85	85	85	85	85	85	85	85	85	85	85	85
	<b>Total Revenue</b>	<b>100,977</b>	<b>99,210</b>	<b>100,676</b>	<b>103,227</b>		<b>100,085</b>	<b>100,085</b>	<b>100,085</b>	<b>100,085</b>	<b>100,085</b>	<b>100,085</b>	<b>100,085</b>	<b>100,085</b>	<b>100,085</b>	<b>100,085</b>	<b>100,085</b>	<b>100,085</b>	<b>100,085</b>
	<b>EXPENDITURES</b>																		
	<b>General Activities -248-</b>																		
805	Audit Fees	300	350	350	350		360	360	360	360	360	360	360	360	360	360	360	360	360
965.203	Transfer to Local Streets	0	12,000	20,000	18,000		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	<b>Sub-total</b>	<b>300</b>	<b>12,350</b>	<b>20,350</b>	<b>18,350</b>		<b>25,360</b>	<b>25,360</b>	<b>25,360</b>	<b>25,360</b>	<b>25,360</b>	<b>25,360</b>	<b>25,360</b>	<b>25,360</b>	<b>25,360</b>	<b>25,360</b>	<b>25,360</b>	<b>25,360</b>	<b>25,360</b>
	<b>Construction -451-</b>																		
965.497	Transfer to Atwater Construction																		
	<b>Sub-total</b>																		
	<b>Routine Maintenance -463-</b>																		
702	Wages	5,762	8,040	6,963	6,966		8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
714	Fringe Benefits	2,881	4,502	3,899	3,901		4,480	4,480	4,480	4,480	4,480	4,480	4,480	4,480	4,480	4,480	4,480	4,480	4,480
726	Supplies	0	164	0	0		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
808	Contract Services	2,451	1,368	1,323	1,075		1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
940	Equipment Rental	5,834	5,519	5,730	4,405		7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	<b>Sub-total</b>	<b>16,928</b>	<b>19,592</b>	<b>17,914</b>	<b>16,346</b>		<b>22,280</b>	<b>22,280</b>	<b>22,280</b>	<b>22,280</b>	<b>22,280</b>	<b>22,280</b>	<b>22,280</b>	<b>22,280</b>	<b>22,280</b>	<b>22,280</b>	<b>22,280</b>	<b>22,280</b>	<b>22,280</b>
	<b>Traffic Services -474-</b>																		
702	Wages	477	1,139	418	437		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
714	Fringe Benefits	239	638	234	244		560	560	560	560	560	560	560	560	560	560	560	560	560
726	Supplies	278	741	0	1,402		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
808	Contract Services	12,793	15,587	12,880	6,194		14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
940	Equipment Rental	244	555	122	201		500	500	500	500	500	500	500	500	500	500	500	500	500
	<b>Sub-total</b>	<b>14,031</b>	<b>18,660</b>	<b>13,653</b>	<b>8,478</b>		<b>19,060</b>	<b>19,060</b>	<b>19,060</b>	<b>19,060</b>	<b>19,060</b>	<b>19,060</b>	<b>19,060</b>	<b>19,060</b>	<b>19,060</b>	<b>19,060</b>	<b>19,060</b>	<b>19,060</b>	<b>19,060</b>
	<b>Winter Maintenance -478-</b>																		
702	Wages	14,917	9,599	10,448	2,925		9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
714	Fringe Benefits	7,459	5,375	5,851	1,638		5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040
726	Supplies	4,639	6,750	4,966	4,804		6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
940	Equipment Rental	27,316	20,012	23,237	3,871		19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
	<b>Sub-total</b>	<b>54,331</b>	<b>41,736</b>	<b>44,502</b>	<b>13,239</b>		<b>39,540</b>	<b>39,540</b>	<b>39,540</b>	<b>39,540</b>	<b>39,540</b>	<b>39,540</b>	<b>39,540</b>	<b>39,540</b>	<b>39,540</b>	<b>39,540</b>	<b>39,540</b>	<b>39,540</b>	<b>39,540</b>
	<b>Expenditure Grand Total</b>	<b>85,590</b>	<b>92,338</b>	<b>96,420</b>	<b>56,413</b>		<b>106,240</b>	<b>106,240</b>	<b>103,740</b>	<b>103,740</b>	<b>103,740</b>	<b>103,740</b>	<b>103,740</b>	<b>103,740</b>	<b>103,740</b>	<b>103,740</b>	<b>103,740</b>	<b>103,740</b>	<b>103,740</b>
	<b>Fund Balance - June 30</b>	<b>26,726</b>	<b>33,598</b>	<b>37,855</b>	<b>84,669</b>		<b>78,514</b>	<b>78,514</b>	<b>74,859</b>	<b>71,204</b>	<b>67,534</b>	<b>63,864</b>							



## Explanation of Budget Line Items Major Street Fund 2013 - 14

### Revenue

Account No	Description	Explanation
202-000-546	Act 51 Revenue	Gas & Weight funds from the State based on total miles of major streets plus population
202-000-664	Interest Earnings	Interest earned on investment of funds

### Expenditures

#### General Activities

202-248-805	Audit Fees	Major Streets share of audit cost
202-248-808	Contract Services	General Fund administrative fees
202-248-965.203	Trans to Local Streets	Transfer of up to 25% of Major Streets Act 51 funds per law

#### Routine Maintenance

202-463-702	Wages	DPW wages for Major Streets
202-463-714	Fringe Benefits	Aggregate fringe benefits related to wages – 56% of wages
202-463-726	Supplies	Asphalt cold patch, gravel, lighting supplies
202-463-808	Contract Services	Street sweeping, tree trimming
202-463-940	Equipment Rental	Rental of DPW equipment per the State rate schedule

#### Traffic Services

202-474-702	Wages	DPW wages for Major Streets
202-474-714	Fringe Benefits	Aggregate fringe benefits related to wages – 56% of wages
202-474-726	Supplies	Barricades, signs, posts, etc
202-474-808	Contract Services	TIA membership, Oakland County signal maintenance, striping of roads & parking lots
202-474-940	Equipment Rental	Rental of DPW equipment per the State rate schedule

#### Winter Maintenance

202-478-702	Wages	DPW wages for Major Streets
202-478-714	Fringe Benefits	Aggregate fringe benefits related to wages – 56% of wages
202-478-726	Supplies	Road salt & de-icing materials
202-478-940	Equipment Rental	Rental of DPW equipment per the State rate schedule





# Local Street Fund

## 203

Budget Adj #

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast								
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017		
		Actual		Actual		Actual		Actual		Budget	Estimate	Budget		Forecast		Forecast		Forecast		
	Fund Balance July 1	45,178		44,542		41,675		70,373		84,711		84,711		62,671		46,211		31,451		16,406
	<b>REVENUE -000-</b>																			
546	Act 51	44,689		43,911		44,568		44,826		44,000		44,000		44,000		45,000		44,000		44,000
664	Interest Earnings	465		117		174		212		150		150		130		80		60		60
676.101	Transfer from General Fund	60,000		20,000		20,000		0		0		0		0		0		0		0
676.202	Transfer from Major Street Fund	0		12,000		20,000		18,000		25,000		25,000		25,000		25,000		25,000		25,000
694	Miscellaneous	2,407		2,407		3,679		3,679		2,500		2,500		2,500		2,500		2,500		2,500
	<b>Total Revenue</b>	<b>107,561</b>		<b>78,436</b>		<b>88,421</b>		<b>66,717</b>		<b>71,650</b>		<b>71,650</b>		<b>71,630</b>		<b>72,580</b>		<b>71,560</b>		<b>71,560</b>
	<b>EXPENDITURES</b>																			
	<b>General Activities -248-</b>																			
805	Audit Fees	300		350		350		350		360		360		360		360		375		375
965.398	Transfer to Debt Service (NS Br)	15,000		15,000		13,000		14,000		13,000		14,250		18,750		18,000		17,250		16,500
	<b>Sub-total</b>	<b>15,300</b>		<b>15,350</b>		<b>13,350</b>		<b>14,350</b>		<b>13,360</b>		<b>14,610</b>		<b>19,110</b>		<b>18,360</b>		<b>17,625</b>		<b>16,875</b>
	<b>Routine Maintenance -463-</b>																			
702	Wages	18,579		12,979		5,197		5,244		10,000		10,000		10,000		10,000		10,000		10,000
714	Fringe Benefits	9,290		7,268		2,910		2,937		5,600		5,600		5,600		5,600		5,600		5,600
726	Supplies	317		0		0		0		1,000		1,000		1,000		1,000		1,000		1,000
808	Contract Services	8,321		7,000		5,389		7,986		10,000		10,000		10,000		10,000		10,000		10,000
940	Equipment Rental	17,649		9,961		5,353		6,414		14,000		14,000		12,000		12,000		12,000		12,000
	<b>Sub-total</b>	<b>54,156</b>		<b>37,203</b>		<b>18,850</b>		<b>22,581</b>		<b>40,600</b>		<b>40,600</b>		<b>38,600</b>		<b>38,600</b>		<b>38,600</b>		<b>38,600</b>
	<b>Traffic Services -474-</b>																			
702	Wages	539		511		717		135		1,000		1,000		800		800		800		800
714	Fringe Benefits	269		286		402		76		560		560		560		560		560		560
726	Supplies	187		415		0		1,012		3,000		3,000		500		500		500		500
808	Contract Services	0		0		0		0		0		0		0		0		0		0
940	Equipment Rental	307		284		477		53		1,000		1,000		600		600		600		600
	<b>Sub-total</b>	<b>1,302</b>		<b>1,496</b>		<b>1,596</b>		<b>1,276</b>		<b>5,560</b>		<b>5,560</b>		<b>2,460</b>		<b>2,460</b>		<b>2,460</b>		<b>2,460</b>
	<b>Winter Maintenance -478-</b>																			
702	Wages	9,055		5,549		5,795		2,093		7,000		7,000		6,000		6,000		6,000		6,000
714	Fringe Benefits	4,527		3,108		3,245		1,172		3,920		3,920		3,920		3,920		3,920		3,920
726	Supplies	6,959		10,125		7,449		7,049		11,000		11,000		7,000		7,000		7,000		7,000
940	Equipment Rental	16,898		8,467		9,436		3,858		11,000		11,000		11,000		11,000		11,000		11,000
	<b>Sub-total</b>	<b>37,439</b>		<b>27,249</b>		<b>25,926</b>		<b>14,172</b>		<b>32,920</b>		<b>32,920</b>		<b>27,920</b>		<b>27,920</b>		<b>27,920</b>		<b>27,920</b>
	<b>Expenditure Grand Total</b>	<b>108,197</b>		<b>81,302</b>		<b>59,723</b>		<b>52,379</b>		<b>92,440</b>		<b>93,690</b>		<b>88,090</b>		<b>87,340</b>		<b>86,605</b>		<b>85,855</b>
	<b>Fund Balance - June 30</b>	<b>44,542</b>		<b>41,675</b>		<b>70,373</b>		<b>84,711</b>		<b>63,921</b>		<b>62,671</b>		<b>46,211</b>		<b>31,451</b>		<b>16,406</b>		<b>2,111</b>



## Explanation of Budget Line Items Local Street Fund 2013 - 14

### Revenue

Account No	Description	Explanation
203-000-546	Act 51 Revenue	Gas & Weight funds from the State based on total miles of local streets plus population
203-000-664	Interest Earnings	Interest earned on investment of funds
203-000-676.101	Transfer from General Fund	Transfer from the General Fund
203-000-676.202	Transfer from Major Streets	Not more than 25% of Major Street Act 51 funds per State law
203-000-694	Miscellaneous	Salt sales, Oakland County winter maintenance agreement

### Expenditures

#### General Activities

203-248-805	Audit Fees	Local Street share of audit cost
203-248-965.398	Trans to Debt Service (NS Br)	Transfer to North Shore Bridge debt service fund

#### Routine Maintenance

203-463-702	Wages	DPW wages for Local Streets
203-463-714	Fringe Benefits	Aggregate fringe benefits related to wages –56% of wages
203-463-726	Supplies	Asphalt cold patch, gravel, lighting supplies
203-463-808	Contract Services	Bridge inspections, tree trimming, crack sealing
203-463-940	Equipment Rental	Rental of DPW equipment per the State rate schedule

#### Traffic Services

203-474-702	Wages	DPW wages for Local Streets
203-474-714	Fringe Benefits	Aggregate fringe benefits related to wages – 56% of wages
203-474-726	Supplies	Barricades, stop & parking signs, posts, etc
203-474-808	Contract Services	Striping of roads & parking lots
203-474-940	Equipment Rental	Rental of DPW equipment per the State rate schedule

#### Winter Maintenance

203-478-702	Wages	DPW wages for Local Streets
203-478-714	Fringe Benefits	Aggregate fringe benefits related to wages – 56% of wages
203-478-726	Supplies	Road salt & de-icing materials
203-478-940	Equipment Rental	Rental of DPW equipment per the State rate schedule







# Downtown Development Authority Fund

248

Budget Adj #

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast							
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	<b>General Activities (cont.) -248-</b>																		
921	Utilities, Decorative Street Lighting	0	10,467	9,339	6,763									7,000	7,000	7,200	7,400	7,600	7,600
930	Repair & Maintenance - Office	969	836	1,321	758								400	400	400	400	400	400	400
935	Property Taxes on Building	0	0	0	0								0	0	0	0	0	0	0
940	Equipment Rental	10,001	7,269	6,378	4,547								7,000	7,000	7,000	7,000	7,000	7,000	7,000
941	Office Rent (Prior: Office Rent & Utilities)	0	0	0	7,054								10,000	10,000	10,000	11,000	12,000	12,000	12,000
942	Office Expenses	3,713	3,393	2,311	2,435								2,400	2,400	2,000	2,400	2,400	2,400	2,400
946	Credit Card Fees	0	0	247	96								500	200	250	250	250	250	250
956	Dues & Memberships	1,982	1,412	1,269	880								860	860	860	860	860	860	860
958	Miscellaneous	0	320	302	486								500	500	500	500	500	500	500
960	Mich Tax Tribunal Refunds	0	301	4,468	5,635								28,000	34,000	6,000	3,000	3,000	3,000	3,000
962	Mileage	0	112	540	456								500	500	500	500	500	500	500
963	Education & Training	3,659	2,816	3,548	3,455								2,500	2,500	1,500	3,000	3,000	3,000	3,000
964	Publications	288	249	294	307								300	300	100	300	300	300	300
965	Tuition Reimbursement	0	700	700	0								700	700	700	700	700	700	700
974	Capital Outlay Equipment	2,038	1,088	113	961								750	750	500	750	1,000	1,000	1,000
	<b>Sub-total</b>	<b>331,492</b>	<b>316,998</b>	<b>324,395</b>	<b>349,178</b>							<b>353,210</b>	<b>357,660</b>	<b>303,795</b>	<b>305,945</b>	<b>307,645</b>	<b>307,645</b>	<b>307,645</b>	<b>307,645</b>
	<b>Organization -249-</b>																		
820	Fundraising Expense	1,050	600	964	32								1,000	600	0	1,000	1,000	1,000	1,000
821	Merchandise to Sell	800	0	950	-								4,500	5,000	1,000	1,000	1,000	1,000	1,000
822	Newsletter	1,719	530	1,196	30								1,500	300	600	700	800	800	900
824	Volunteer Recognition & Development	2,080	1,137	1,730	2,522								2,500	300	2,500	3,000	3,500	3,500	3,500
825	Gift Certificate Redemption	375	550	467	165								500	500	500	500	500	500	500
826	Historic Celebration/Education	0	1,779	0	0								0	0	0	0	0	0	0
827	Awareness Program	0	0	0	-								8,000	6,400	0	0	0	0	0
	<b>Sub-total</b>	<b>6,024</b>	<b>4,596</b>	<b>5,307</b>	<b>2,749</b>							<b>18,000</b>	<b>13,100</b>	<b>4,600</b>	<b>6,200</b>	<b>6,800</b>	<b>6,900</b>	<b>6,900</b>	<b>6,900</b>
	<b>Design -250-</b>																		
740	Beautification Supplies	569	812	438	931								1,800	1,500	1,500	1,600	1,700	1,800	1,800
740.001	Beautification Supplies - Hanging Baskets	3,529	2,013	1,629	1,629								2,850	2,850	1,700	1,800	1,900	1,900	1,900
808.001	Contract Services-Grounds/Streets	4,444	4,103	3,968	3,225								1,800	1,800	2,000	2,100	2,200	2,300	2,300
843	Facade Program	28,027	29,478	3,559	17,530								20,000	8,000	0	20,000	20,000	20,000	20,000
844	Design Guidelines	120	0	0	0								100	0	0	100	100	100	100
883	Banners	0	0	0	5,792								250	250	0	0	0	0	0
974	Capital Outlay - Equipment	75	0	0	0								0	0	0	0	0	0	0
975.001	Capital Outlay - Beautification	2,430	1,028	993	1,969								4,000	4,000	4,000	4,500	4,500	4,500	4,500
975.002	Capital Outlay - Site/Street Furnishings	10,079	0	0	0								0	0	0	0	0	0	0
975.004	Capital Outlay - Parks	4,842	0	0	0								0	0	0	0	0	0	0
975.006	Signage Plan and Implementation	80	0	0	0								0	0	0	5,000	10,000	10,000	10,000
	<b>Sub-total</b>	<b>54,195</b>	<b>37,433</b>	<b>10,586</b>	<b>31,076</b>							<b>30,800</b>	<b>18,400</b>	<b>9,200</b>	<b>35,100</b>	<b>40,400</b>	<b>40,400</b>	<b>40,400</b>	<b>40,600</b>





# Downtown Development Authority Fund

248

Budget Adj #

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast							
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
	<b>Economic Restructuring -251-</b>																		
861	Survey expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
862	Training Materials / Business Neighbors	919	1,410	420	420	525	525	0	0	0	0	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000
863	Market Study Expense	0	0	0	0	450	450	0	0	0	0	0	0	0	0	0	0	0	0
864	Business Recognition & Development	585	4	1,203	378	378	378	500	100	200	200	200	500	500	500	500	500	500	500
865	Marketing Materials	14,549	4,928	1,131	3,350	3,350	3,350	2,000	1,500	1,500	1,500	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000
866	Downtown Pager System	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
867	Farmers Market	2,338	5,852	6,447	5,467	5,467	5,467	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
868	Business Recruitment & Incentive Program	0	0	9	9,030	9,030	9,030	5,000	4,000	2,000	2,000	2,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	<b>Sub-total</b>	<b>18,391</b>	<b>12,194</b>	<b>9,210</b>	<b>19,200</b>	<b>19,200</b>	<b>19,200</b>	<b>17,500</b>	<b>10,600</b>	<b>7,700</b>	<b>7,700</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>
	<b>Promotion -252-</b>																		
808.005	Contract Services - Holiday Lighting	6,605	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
880	Event promotion	0	0	35	35	35	35	0	0	0	0	0	0	0	0	0	0	0	0
880.001	Event promotion - Gazebo Series	5,508	5,244	7,562	5,050	5,050	5,050	3,500	3,500	3,500	3,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
880.002	Event promotion - Dog Days	600	772	946	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
880.003	Event promotion - Fall Family Fest	790	1,737	0	300	300	300	0	0	0	0	0	0	0	0	0	0	0	0
880.004	Event promotion - Halloween Parade	334	412	1,759	1,231	1,231	1,231	1,500	1,100	1,100	1,100	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
880.005	Event promotion - Lighted Holiday Village	3,140	4,111	3,797	4,922	4,922	4,922	7,750	7,400	7,400	7,400	2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
880.006	Event promotion - New Years Res. Run	1,930	2,387	3,615	2,597	2,597	2,597	4,000	3,100	3,100	3,100	3,500	4,000	4,000	4,500	4,500	4,500	4,500	4,500
880.007	Event promotion - Flower Fair	2,290	3,459	4,720	5,513	5,513	5,513	16,000	16,000	16,000	16,000	18,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
880.008	Event promotion - Community Sponsorship	2,736	525	1,355	3,262	3,262	3,262	3,500	3,500	3,500	3,500	1,000	1,000	1,500	1,500	1,500	1,500	1,500	1,500
881	Brochures & Flyers	0	0	0	145	145	145	0	0	0	0	0	0	0	0	0	0	0	0
883	Event Banners	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
885	Port-a-Johns	0	0	126	316	316	316	500	250	250	250	400	500	500	500	500	500	500	500
	<b>Sub-total</b>	<b>23,933</b>	<b>18,647</b>	<b>23,915</b>	<b>23,337</b>	<b>23,337</b>	<b>23,337</b>	<b>36,750</b>	<b>34,850</b>	<b>30,900</b>	<b>30,900</b>	<b>35,500</b>	<b>35,500</b>	<b>35,500</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
	<b>Capital Projects -253-</b>																		
253.880	Streetscape Promotions	0	6,531	7,580	1,562	1,562	1,562	0	0	0	0	0	0	0	0	0	0	0	0
931	Repair & Maint - Street Lights	16,861	1,746	15,750	13,277	13,277	13,277	10,000	7,000	7,000	7,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
965.394	Trans to DDA Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
965.404	Trans to Property Acquisition Fund	75,000	5,000	75,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000
965.494	Trans to Flint St. Construction Fund	100,000	100,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
965.592	Transfer to Water / Sewer Fund	0	0	0	132,000	132,000	132,000	141,600	141,600	141,600	141,600	139,200	136,800	136,800	134,400	134,400	134,400	134,400	134,400
975	Capital Outlay - Grounds/Parking	7,437	3,584	7,155	1,748	1,748	1,748	32,000	15,000	15,000	15,000	184,000	3,000	4,000	4,000	4,000	4,000	4,000	4,000
975.002	Capital Outlay - M24 Lights	200,871	0	0	172	172	172	0	0	0	0	0	0	0	0	0	0	0	0
975.003	Capital Outlay - Streetscape	0	124,860	610,059	1,156,220	1,156,220	1,156,220	0	0	0	0	0	0	0	0	0	0	0	0
975.006	Capital Outlay - Sidewalks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



# Downtown Development Authority Fund

## 248

Budget Adj #

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast								
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017		
		Actual		Actual		Actual		Actual		Budget	Estimate	Budget		Forecast		Forecast		Forecast		
	<b>Capital Projects (cont.) -253-</b>																			
975.007	Capital Outlay - Infrastructure	411		0		0		0		0		0		0		0		0		0
975.008	Capital Outlay - Meeks Park Bridge	103,841		2,242		0		0		0		0		0		0		0		0
975.009	Capital Outlay - Dumpsters	0		0		604		0		0		0		0		0		0		0
975.010	Capital Outlay - Park Island Drainage	0		0		0		0		0		0		0		0		0		0
975.011	Capital Outlay - Trail Extension	0		5,716		6,166		0		40,000		0		40,000		0		0		0
975.013	Capital Outlay - Meeks Park Entrance	0		1,266		0		0		5,000		4,000		0		0		0		0
	Sub-total	504,421		243,963		723,025		1,316,748		233,600		172,600		371,200		152,800		151,400		151,400
	<b>EECBG</b>																			
930	EECBG - Streetscape	0		0		77,500		0		0		0		0		0		0		0
	Sub-total	0		0		77,500		0		0		0		0		0		0		0
	<b>Total Expenditures</b>	938,456		633,830		1,473,938		1,742,288		689,860		607,210		727,395		550,045		556,745		557,045
	<b>Fund Balance - June 30</b>	211,440		358,248		1,160,454		111,702		52,242		124,542		42,387		129,832		402,827		448,522



## Explanation of Budget Line Items Downtown Development Authority Fund 2013 - 14

### Revenue

Account Number	Description	Explanation
248-000-402	Property Tax	Taxes captured from various taxing units on parcels within DDA boundaries
248-000-572	Reimburse - EECBG	Reimbursement for EECBG expenses
248-000-582	Intergovernment-Police	Police millage captured
248-000-583	Tri-party Revenue	Revenue from Road Commission program
248-000-676-592	Transfer from Water/Sewer	Transfers from Water/Sewer
248-000-676-404	Transfer from Prop Acq & Dev	Transfers from Prop Acq & Dev
248-000-664	Interest Earned	Earnings on invested funds
248-000-681	Reimbursements- Insurance Claims	Insurance claim reimbursements
248-000-685	Sponsorships	Income from sponsors
248-000-686	Downtown Events	Income from sale of booths/tickets at downtown events
248-000-687	Merchandise Sales	Sale of Downtown Lake Orion merchandise/ornaments
248-000-688	Gift Certificate Sales	Sale of gift certificates for downtown businesses
248-000-689	Memberships	Sale of memberships, Buy-a-Brick Program
248-000-690	Grants	Income from grants
248-000-692	Rent	Income from rental of office space
248-000-694	Miscellaneous	Income not budgeted elsewhere

### Expenditures

#### General

248-248-701	Wages-DDA Director	Wages for DDA Director
248-248-702	Administrative Coordinator	Wages for part time Administrative Coordinator
248-248-702.001	Event Coordinator	Wages for part time Event Coordinator (DDA employee)
248-248-703	Grounds Coordinator	Wages for part time grounds coordinator
248-248-705	Commission	Payment to employees for sponsorship commissions
248-248-715	Social Security	FICA and Medicare at 7.65%
248-248-716	Health Insurance	Director's health insurance coverage
248-248-717	Life & Disability Insurance	Director's life & disability insurance coverage

**Explanation of Budget Line Items**  
**Downtown Development Authority Fund – Page 1a**  
**2012 – 13**

**Expenditures (continued)**

<b>Account Number</b>	<b>Description</b>	<b>Explanation</b>
<b>General (continued)</b>		
248-248-718	Dental Insurance	Director's dental insurance coverage
248-248-719	Pension	Director's pension
248-248-720	Unemployment	Expenses for unemployment claims
248-248-803	Audit Fees	DDA portion of audit fees
248-248-808	Contract Services - Admin	Administrative staff and related support, insurance, recording secretary, workers comp, misc.
248-248-808.002	Contract Services-Police	Cost of Police services
248-248-808.003	Contract Services-DPW	Cost of DPW services for DDA area
248-248-808.004	Contract Services-Grant Writer	Cost to contract for a grant writer
248-248-808.005	Contract Services-Event Planner	Cost to contract for an Event Planner
248-248-808.006	Contract Services-Director	Cost to contract for a Director
248-248-810	Legal Services	Cost for attorney for DDA
248-248-823	Website/Software	Cost to produce & maintain website (including software)
248-248-851	Telephone/Internet	Telephone/cell phone/internet for DDA Office
248-248-920	Utilities	Electric, natural gas, water, & sewer – DDA Office
248-248-921	Utilities, Decorative Street Lights	Electric for the decorative street lights in DDA District
248-248-930	Repair & Maint. - Office	Office and equipment maintenance, window cleaning, carpet cleaning, etc

## Explanation of Budget Line Items

### Downtown Development Authority Fund – Page 2

### 2012 – 13

#### Expenditures (continued)

Account Number	Description	Explanation
<b>General (continued)</b>		
248-248-935	Property Taxes on Building	Property taxes paid if building offices are rented
248-248-940	Equipment Rental	Rental of DPW equipment per the State rate schedule
248-248-941	Office Rent	Rent for office space for DDA
248-248-942	Office Expenses	Office supplies and related expenses
248-248-946	Credit Card Fees	Credit card company fees
248-248-956	Dues & Memberships	Dues and membership expenses
248-248-958	Miscellaneous	Miscellaneous expenses not budgeted elsewhere
248-248-960	Mich Tax Tribunal Refunds	Tax refunds due to assessment reductions by Michigan Tax Tribunal
248-248-962	Mileage	Mileage for employee DDA business
248-248-963	Education & Training	Conferences and seminars
248-248-964	Publications	Books, newspapers, reference materials for DDA library
248-248-965	Tuition Reimbursement	Tuition reimbursement expenses for Director
248-248-974	Capital Outlay - Equipment	Equipment purchases for DDA
<b>Organization</b>		
248-249-820	Fundraising Expense	Cost for DDA fundraising projects
248-249-821	Merchandise to Sell	Cost of Downtown items for sale
248-249-822	Newsletter	Cost to print & distribute newsletter
248-249-824	Volunteer Recog/Develop	Cost for Volunteer Appreciation, also to recruit, train & reward volunteers
248-249-825	Gift Certificate Redemption	Cost to redeem gift certificates used at area businesses
248-249-826	Historic Celebration/Education	Costs associated with historic celebration/education
248-249-827	Awareness Program	Costs to communicate DDA mission & activities to the community, branding & marketing programs

**Explanation of Budget Line Items**  
**Downtown Development Authority Fund – Page 2a**  
**2012 – 13**

**Expenditures** (continued)

<b>Account Number</b>	<b>Description</b>	<b>Explanation</b>
<b>Design</b>		
248-250-740	Beautification Supplies	Supplies & materials to maintain DDA grounds, includes maintenance of urns
248-250-740-001	Beautification Supplies- Hanging Baskets	Cost to purchase hanging baskets
248-250-808-001	Contract Services-Grounds/Streets	Cost to contract for DDA grounds, street sweeping
248-250-843	Façade Program	Expenses for façade improvement program
248-250-844	Design Guidelines	Cost to produce design guidelines information
248-250-883	Banners	Cost for street banners
248-250-974	Capital Outlay-Equipment	Equipment expenses
248-250-975.001	Capital Outlay-Beautification	Beautification equipment expenses, holiday decoration expenses
248-250-975-002	Capital Outlay- Site/Street Furnishings	Equipment expenses for site/street furnishings
248-250-975.004	Capital Outlay-Parks	Equipment/landscaping for parks in DDA area
248-250-975.006	Sign Plan & Implementation	Cost of signage plan and signs

**Economic Restructuring**

248-251-861	Survey Expenses	Cost of conducting surveys of businesses/customers.
248-251-862	Training Materials/Business Neighbors	Cost of training materials for businesses and Business Neighbors expenses
248-251-863	Market Study Expense	Expense of doing a market study
248-251-864	Business Recognition & Development	Expenses for business recognition & development ribbon cutting ceremonies
248-251-865	Marketing Materials	Cost of developing/printing marketing materials



**Explanation of Budget Line Items**  
**Downtown Development Authority Fund – Page 3**  
**2012 – 13**

**Expenditures** (continued)

<b>Account Number</b>	<b>Description</b>	<b>Explanation</b>
<b>Economic Restructuring</b> (continued)		
248-251-866	Downtown Pager System	Downtown pager system purchase and maintenance
248-251-867	Farmer's Market	Publicity and misc. expenses for Farmer's Market
248-251-868	Business Recruitment & Incentive Program	Cost to implement property tour and other business recruitment incentives
<b>Promotion</b>		
248-252-808.005	Contract Serv- Holiday Lighting	Cost to contract for holiday lighting (includes lights)
248-252-880.001	Event Promotion - Gazebo Series	Costs for Summer Gazebo Series
248-252-880.002	Event Promotion - Dog Days	Costs for Dog Days event in August
248-252-880.003	Event Promotion – Fall Family Fun Fest	Costs for Family Fun Fest in September
248-252-880.004	Event Promotion - Halloween Parade	Costs for Halloween parade & activities
248-252-880.005	Event Promotion - Lighted Holiday Village	Costs for events associated with Christmas holiday
248-252-880.006	Event Promotion - NYRR	Costs for New Year's Resolution Run
248-252-880.007	Event Promotion – Flower Fair	Costs for Flower Fair in May
248-252-880.008	Event Promotion - Sponsorships	Support to other community events
248-252-881	Brochures & Flyers	Promotional brochures and flyers
248-252-885	Port-a-johns	Port-a-john rental
<b>Capital Projects</b>		
248-253-253.880	Streetscape Promotions	Promotion expenses for the Streetscape project
248-253-931	Repair/Maint. – Street Lights	Cost to repair/maintain DDA decorative street lights
248-253-965.394	Trans to DDA Debt Service	Transfer to DDA Debt Service
248-253-965.404	Trans to Prop Acquisition	Transfer to DDA Property Acquisition Fund
248-253-965.494	Trans to Flint Construction	Transfer to Flint St Construction Fund
248-253-965.592	Trans to Water/Sewer Fund	Transfer principle and interest for W/S loan
248-253-975	Cap Outlay-Grounds/Parking	Parking lot leases, development of other parking areas
248-253-975.002	Capital Outlay-M24 Lights	Cost for M24 decorative lights

**Explanation of Budget Line Items**  
**Downtown Development Authority Fund – Page 3a**  
**2012– 13**

248-253-975.003	Capital Outlay-Streetscape	Cost for Streetscape/Paving Project
248-253-975.006	Capital Outlay-Sidewalks	Cost for sidewalks construction
248-253-975.007	Capital Outlay-Infrastructure	Funds available for misc. infrastructure improvements
248-253-975.008	Capital Outlay-Meeks Park Bridge	Cost for construction of the Meeks Park Bridge
248-253-975.009	Capital Outlay-Dumpsters	Cost for construction of Downtown dumpster enclosures
248-253-975.011	Capital Outlay-Trail Extension	Cost for trail extension
248-253-975.013	Capital Outlay-Meeks Park Entr.	Cost for refurbishment of Meeks Park entrance
<b>EECBG</b>		
248-665-930	EECBG - Streetscape	EECBG expenses

# DDA Property Acquisition & Improvement Fund 404

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast				Budget Adj #
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014		2014-2015		2015-2016		2016-2017		
		Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
	Fund Balance - July 1	120,709	79,772	3,486	3,520	8,535	8,535	13,535	13,535	535	535	5,535	5,535	10,535	10,535	
	<b>REVENUE -000-</b>															
664	Interest Earned	1,235	129	14	23	0	0	0	0	0	0	0	0	0	0	
667	Rental Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
676.248	Transfer from DDA	75,000	5,000	75,500	5,000	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
695	Loan (Land Contract) Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<b>Total Revenue</b>	<b>76,235</b>	<b>5,129</b>	<b>75,514</b>	<b>5,023</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	
	<b>EXPENDITURES -901-</b>															
930	Repair & Maintenance - Building	31,357	100	0	0	0	0	0	0	0	0	0	0	0	0	
950	Demolition & Land Improvement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
956	Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
971	Capital Outlay - Land	75,000	75,000	74,000	0	0	0	0	0	0	0	0	0	0	0	
980.248	Transfer to DDA Fund							13,000								
996	Land Contract Interest	10,815	6,315	1,480	0	0	0	0	0	0	0	0	0	0	0	
	<b>Total Expense</b>	<b>117,172</b>	<b>81,415</b>	<b>75,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Fund Balance - June 30</b>	<b>79,772</b>	<b>3,486</b>	<b>3,520</b>	<b>8,535</b>	<b>13,535</b>	<b>13,535</b>	<b>535</b>	<b>535</b>	<b>5,535</b>	<b>5,535</b>	<b>10,535</b>	<b>10,535</b>	<b>15,535</b>	<b>15,535</b>	



**Explanation of Budget Line Items**  
**DDA Property Acquisition & Improvement Fund**  
**2013 - 14**

<b>Account Number</b>	<b>Description</b>	<b>Explanation</b>
<b>Revenue</b>		
404-000-664	Interest Earned	Earnings on invested funds
404-000-667	Rental Income	Income from rental of DDA property to 3 <sup>rd</sup> party
404-000-676.248	Trans from DDA Fund	Transfer from DDA Fund
404-000-695	Land Contract Proceeds	Proceeds from land contract – 51 N Broadway
<b>Expenditures</b>		
404-901-930	Repair & Maint. – Building	Maintenance and repairs to building
404-901-950	Demolition & Land Improv.	Improvements to land (parking lots) and building demolition
404-901-956	Miscellaneous	Miscellaneous expenses
404-901-971	Cap Outlay-Land	Purchase of land/properties
404-901-980-248	Transfer to DDA Fund	Transfer to DDA fund
404-901-996	Land Contract Interest	Interest on land contract purchase - 51 N Broadway



**Road Debt Service Fund**  
**395**  
**1,700,000 Bond Issue - 1998**

Budget Adj #

Acct	Line Item	Historical Detail of Fund Expenditures						Forecast					
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015	2015-2016	2016-2017		
	Fund Balance - July 1	16,240	4,386	7,747	10,852	14,755	1,605						
	<b>REVENUE -000-</b>												
402	Current Property Tax	170,601	189,226	201,296	208,454	192,000	0	0	0	0	0	0	
664	Interest Earned	283	45	42	8	0	0	0	0	0	0	0	
	<b>Total Revenue</b>	<b>170,884</b>	<b>189,271</b>	<b>201,338</b>	<b>208,463</b>	<b>192,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>EXPENDITURES -905-</b>												
992	Bond Principal	145,000	155,000	175,000	190,000	200,000	200,000	200,000	0	0	0	0	
996	Bond Interest	37,438	30,610	22,933	14,260	4,850	4,850	4,850	0	0	0	0	
997	Other Fees	300	300	300	300	300	300	300	0	0	0	0	
998	Trns to General Fund	0	0	0	0	0	0	0	1,605	0	0	0	
	<b>Total Expense</b>	<b>182,738</b>	<b>185,910</b>	<b>198,233</b>	<b>204,560</b>	<b>205,150</b>	<b>205,150</b>	<b>205,150</b>	<b>1,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Fund Balance - June 30</b>	<b>4,386</b>	<b>7,747</b>	<b>10,852</b>	<b>14,755</b>	<b>1,605</b>	<b>0</b>	<b>1,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	





**Explanation of Budget Line Items  
Road Debt Service Fund  
2013 - 14**

<b>Account Number</b>	<b>Description</b>	<b>Explanation</b>
<b>Revenue</b>		
395-000-402	Current Property Tax	Income from tax levy
395-000-664	Interest Earned	Earnings on invested funds
<b>Expenditures</b>		
395-905-992	Bond Principal	Principal payment on bond debt
395-905-996	Bond Interest	Interest payment on bond debt
395-905-997	Other Fees	Bond paying agent and other fees
395-905-998	Transfer to General Fund	Transfer to General Fund



# North Shore Bridge Debt Service Fund

398

175,000 Bond - 2003 (Ending 10/1/2017)

Budget Adj #

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast								
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017		
		Actual		Actual		Actual		Actual		Budget	Estimate	Budget	Estimate	Budget	Estimate	Forecast	Estimate	Forecast	Estimate	
	Fund Balance - July 1	628		986		1,641		605		897		897		647		397		147		-103
	<b>REVENUE -000-</b>																			
664	Interest Earned	8		2		2		2		0		0		0		0		0		0
676.203	Transfer from Local Streets	15,000		15,000		13,000		14,000		13,000		14,250		18,750		18,000		17,250		16,500
676-498	Transfer from NS Bridge Constr Fund	0		0		0		0		0		0		0		0		0		0
	<b>Total Revenue</b>	<b>15,008</b>		<b>15,002</b>		<b>13,002</b>		<b>14,002</b>		<b>13,000</b>		<b>14,250</b>		<b>18,750</b>		<b>18,000</b>		<b>17,250</b>		<b>16,500</b>
	<b>EXPENDITURES -451-</b>																			
992	Bond Principal	10,000		10,000		10,000		10,000		10,000		10,000		15,000		15,000		15,000		15,000
996	Bond Interest	4,400		4,098		3,788		3,460		3,200		4,250		3,750		3,000		2,250		1,500
997	Other Fees	250		250		250		250		250		250		250		250		250		250
	<b>Total Expense</b>	<b>14,650</b>		<b>14,348</b>		<b>14,038</b>		<b>13,710</b>		<b>13,450</b>		<b>14,500</b>		<b>19,000</b>		<b>18,250</b>		<b>17,500</b>		<b>16,750</b>
	<b>Fund Balance - June 30</b>	<b>986</b>		<b>1,641</b>		<b>605</b>		<b>897</b>		<b>447</b>		<b>647</b>		<b>397</b>		<b>147</b>		<b>-103</b>		<b>-353</b>



**Explanation of Budget Line Items  
North Shore Bridge Debt Service Fund  
2013 - 14**

<b>Account Number</b>	<b>Description</b>	<b>Explanation</b>
<b>Revenue</b>		
398-000-664	Interest Earned	Earnings on invested funds
398-000-676.203	Transfer from Local Streets	Revenue from Local Street Fund
<b>Expenditures</b>		
398-451-992	Bond Principal	Principal payment on bond debt
398-451-996	Bond Interest	Interest payment on bond debt
398-451-997	Other Fees	Bond paying agent & other fees



# Capital Improvement Fund

401

Budget Adj #

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast							
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
	Fund Balance - July 1	45,055	97,410		86,993	32,720				30,548	30,548	31,424		249					-48,274
	<b>REVENUE -000-</b>																		
664	Interest Earnings	683	291	184		100				76	76	75		1					-116
676.101	Transfer from General Fund	86,000	0	0		7,500				10,000	10,000	11,520		10,000		10,000		10,000	10,000
695	Miscellaneous Revenue	76,858	0	0		0				0	0	0		0		0		0	0
	<b>Total Revenue</b>	<b>163,541</b>	<b>291</b>	<b>184</b>		<b>7,600</b>				<b>10,076</b>	<b>10,076</b>	<b>11,595</b>		<b>10,001</b>		<b>10,001</b>		<b>9,926</b>	<b>9,884</b>
	<b>EXPENDITURES -901-</b>																		
972	Capital Outlay - Equipment	92,909	10,708	10,010		9,772				9,200	9,200	12,000		4,200		4,200		4,200	0
972.751	Capital Outlay - Parks											3,770							
973	Capital Outlay - Vehicles	18,277	0	44,447		0				20,000	20,000	0		0		0		0	0
974	Capital Outlay - Buildings	0	0	0		0				0	0	27,000		23,000		20,000		20,000	0
	<b>Total Expense</b>	<b>111,186</b>	<b>10,708</b>	<b>54,457</b>		<b>9,772</b>				<b>29,200</b>	<b>29,200</b>	<b>42,770</b>		<b>41,250</b>		<b>27,200</b>		<b>24,200</b>	<b>24,200</b>
	Fund Balance - June 30	97,410	86,993	32,720		30,548				11,424	31,424	249		-31,000		-48,274		-48,274	-62,590





# Capital Improvement 5 Year Overview

	2011-2012	2012-2013	2013-2014	2013-2015	2013-2016
BUDGET	Budget	Budget	Budget		
<b>Capital Outlay - Equipment</b>					
<b>Police:</b>					
Mobile Data Computer	5,700	5,990			
Chairs	300	200	200	200	200
Video Camera - Patrol Car	3,500	4,000			
Computers/Software		1,500			
<b>Police sub-total:</b>	<b>9,500</b>	<b>5,990</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>DPW:</b>					
Mowers		0			
Snow Throwers	4,300	4,300			
Hedge Trimmers, Weed Wacker	950	896			
Truck Plow/Salter			9,100		
3" Pump			1,200		
<b>Administration:</b>					
Office Equipment	1,500	142	1,500	1,500	1,500
<b>Parks &amp; Recreation:</b>					
Equip/Landscape	2,500	2,600	2,000	2,500	2,500
<b>Total Equipment:</b>	<b>18,750</b>	<b>8,732</b>	<b>9,200</b>	<b>4,200</b>	<b>4,200</b>
<b>Capital Outlay - Vehicles</b>					
<b>DPW:</b>					
Case Tractor (1988)					
1 Ton Dump Truck (1995)					
Pick-up Truck	33,000				
<b>Total Vehicles:</b>	<b>33,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay - Building/Land Improvements</b>					
<b>Total Building/L.I.:</b>	<b>0</b>	<b>0</b>	<b>27,000</b>	<b>23,000</b>	<b>20,000</b>
<b>TOTALS</b>	<b>51,750</b>	<b>8,732</b>	<b>9,200</b>	<b>27,200</b>	<b>24,200</b>



**Explanation of Budget Line Items  
Capital Improvement Fund  
2013 - 14**

<b>Account Number</b>	<b>Description</b>	<b>Explanation</b>
<b>Revenue</b>		
401-000-664	Interest Earned	Earnings on invested funds
401-000-676.101	Transfer from Gen Fund	Transfer from General Fund
401-000-695	Miscellaneous	Miscellaneous revenue
<b>Expenditures</b>		
401-901-972	Cap Outlay-Equipment	Equipment for Office, DPW, Police, Parks
401-901-972.751	Cap Ourlay-Parks	Parks
401-901-973	Cap Outlay-Vehicles	Vehicles for Police & DPW
401-901-974	Cap Outlay-Buildings	Building items for Village Hall, Village Buildings and Land Improvements



# Water/Sewer Fund

## 592

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast							
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Estimate	Budget	Estimate	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	<b>Fund Balance - July 1</b>	2,741,643	2,857,108	2,940,020	2,918,539		2,843,075	2,843,075			2,804,217	2,556,996	2,245,887	1,862,348					
	<b>REVENUE</b>																		
404.002	2003 Bond Debt Levy-Water	142,343	129,803	132,492	124,694		122,000	122,000			0	0	0	0					
640	Capital & Lateral Charges-Sewer	960	25,889	50,480	23,735		7,000	7,000			7,000	7,000	7,000	7,000					
640.002	Capital & Lateral Charges-Water	12,519	13,200	24,680	10,800		5,000	5,000			5,000	5,000	5,000	5,000					
645	Sewer Usage Charges	427,986	427,939	409,309	521,844		635,000	635,000			635,000	635,000	635,000	635,000					
645.002	Water Usage Charges	652,948	639,728	626,064	632,305		626,000	626,000			626,000	626,000	626,000	626,000					
648	Federal Grant Revenue	0	0	385	478		0	0			0	0	0	0					
662	Sewer Penalty Fees	7,195	7,133	4,347	5,935		8,000	8,000			8,000	8,000	8,000	8,000					
662.002	Water Penalty Fees	11,602	11,013	8,221	8,871		8,200	8,200			8,200	8,200	8,200	8,200					
664	Water/Sewer Interest Earned	60,392	29,425	8,398	9,825		10,000	10,000			10,000	10,000	10,000	10,000					
664.002	Water Interest Earned	37,404	13,622	7,262	0		0	0			0	0	0	0					
664.003	Promissory Note Interest DDA	0	0	0	12,000		21,600	21,600			19,200	16,800	14,400	14,400					
694	Sewer Miscellaneous	900	2,115	750	1,300		0	0			0	0	0	0					
694.002	Water Miscellaneous	3,820	350	2,215	2,315		0	0			0	0	0	0					
695.002	2003 Non-Village Water Debt	26,499	25,027	27,080	22,727		24,200	24,200			0	0	0	0					
	<b>Total Revenue</b>	<b>1,384,568</b>	<b>1,325,245</b>	<b>1,301,684</b>	<b>1,376,828</b>		<b>1,467,000</b>	<b>1,467,000</b>			<b>1,318,400</b>	<b>1,316,000</b>	<b>1,313,600</b>	<b>1,313,600</b>					
	NOTE: Total without capital/lateral charges	1,371,089	1,286,156	1,226,524	1,342,293		1,455,000	1,455,000			1,306,400	1,304,000	1,301,600	1,301,600					
	<b>EXPENDITURES</b>																		
	<b>General Activities -248-</b>																		
805	Audit Fees	4,600	4,700	4,850	5,000		5,100	5,100			5,200	5,300	5,400	5,400					
850	Miss Dig	195	196	196	196		200	200			200	200	200	200					
959	Financial Administration	57,000	69,000	76,500	80,000		83,500	83,500			92,700	95,000	98,000	98,000					
	<b>Sub-Total</b>	<b>61,795</b>	<b>73,896</b>	<b>81,546</b>	<b>85,196</b>		<b>88,800</b>	<b>88,800</b>			<b>98,100</b>	<b>100,500</b>	<b>103,600</b>	<b>103,600</b>					
	<b>Sewer - 548-</b>																		
726	Supplies	0	0	0	0		0	0			0	0	0	0					
801	Contract Services	0	0	0	9,975		3,000	3,000			3,000	3,000	3,000	3,000					
802	Sewage Disposal Costs	511,177	458,616	519,094	560,851		594,502	594,502			630,172	667,982	708,061	750,545					
812	Sewer Repair - Streetscape	0	0	0	0		0	0			0	0	0	0					
956	Dues & Miscellaneous	0	0	0	117		250	250			250	250	250	250					
995	Interceptor Drain Bond - Interest	0	0	2,597	5,220		11,413	11,413			11,207	10,890	10,447	9,986					
996	Interceptor Drain Bond	0	0	0	0		14,000	8,431			8,662	17,011	17,478	17,946					
	<b>Sub-Total</b>	<b>511,177</b>	<b>458,616</b>	<b>521,691</b>	<b>576,163</b>		<b>611,752</b>	<b>617,596</b>			<b>653,291</b>	<b>699,133</b>	<b>739,236</b>	<b>781,727</b>					



# Water/Sewer Fund

592

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast							
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
	Water-General																		
702	Wages - Full Time	30,538	33,436	51,440	55,729	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000
714	Fringe Benefits	15,269	18,724	28,806	31,209	25,760	25,760	25,760	25,760	25,760	25,760	25,760	25,760	25,760	25,760	25,760	25,760	25,760	25,760
726	Supplies	4,629	10,542	9,323	7,270	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
741	Small tools	0	375	1,858	1,021	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
801	Contract Services	350	3,053	590	6,846	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
801.001	Cross Connection Inspection	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
931	Equip Repair & Maint - Misc	1,850	555	797	51	500	500	500	500	500	500	500	500	500	500	500	500	500	500
931.001	Equip Repair & Maint - Hydrants	0	106	2,581	383	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
931.002	Equip Repair & Maint - Mains	524	2,769	4,409	2,095	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
931.003	Equip Repair & Maint - Meters	700	2,725	3,042	7,973	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
940	Equipment Rental	29,124	36,786	51,957	46,167	46,167	46,167	46,167	46,167	46,167	46,167	46,167	46,167	46,167	46,167	46,167	46,167	46,167	46,167
956	Dues & Miscellaneous	3,604	4,386	3,475	2,531	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
960	Water Purchase - Orion Twp	292,784	279,513	318,058	392,964	416,542	416,542	416,542	416,542	416,542	416,542	441,535	454,781	482,067	510,991	510,991	510,991	510,991	510,991
991	Bond Agent Fee	800	1,100	650	750	650	650	650	650	650	650	650	650	650	650	650	650	650	650
995	Bond Discount Interest Expense	1,425	12,823	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
995.001	2003 GO Bond Interest	22,216	17,873	13,444	8,676	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
995.002	98 Revenue Bond Interest	58,775	50,074	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Sub-Total</b>	<b>462,588</b>	<b>474,841</b>	<b>490,429</b>	<b>563,664</b>	<b>572,194</b>	<b>572,194</b>	<b>572,194</b>	<b>572,194</b>	<b>572,194</b>	<b>586,962</b>	<b>600,208</b>	<b>627,035</b>	<b>655,959</b>					
	Depreciation																		
958	Sewer	96,800	96,800	119,318	98,805	98,805	98,805	98,805	98,805	98,805	98,805	98,805	98,805	98,805	98,805	98,805	98,805	98,805	98,805
958.002	Water	136,743	138,180	110,182	128,463	128,463	128,463	128,463	128,463	128,463	128,463	128,463	128,463	128,463	128,463	128,463	128,463	128,463	128,463
	<b>Sub-Total</b>	<b>233,543</b>	<b>234,980</b>	<b>229,499</b>	<b>227,268</b>	<b>227,268</b>	<b>227,268</b>	<b>227,268</b>	<b>227,268</b>	<b>227,268</b>	<b>227,268</b>	<b>227,268</b>	<b>227,268</b>	<b>227,268</b>	<b>227,268</b>	<b>227,268</b>	<b>227,268</b>	<b>227,268</b>	<b>227,268</b>
	<b>Grand Total</b>	<b>1,269,103</b>	<b>1,242,333</b>	<b>1,323,165</b>	<b>1,452,292</b>	<b>1,500,014</b>	<b>1,505,858</b>	<b>1,505,858</b>	<b>1,505,858</b>	<b>1,505,858</b>	<b>1,565,621</b>	<b>1,627,109</b>	<b>1,697,139</b>	<b>1,768,554</b>					
	<b>Fund Balance (Retained Earnings)- June 30</b>	<b>2,857,108</b>	<b>2,940,020</b>	<b>2,918,539</b>	<b>2,843,075</b>	<b>2,810,061</b>	<b>2,804,217</b>	<b>2,804,217</b>	<b>2,804,217</b>	<b>2,804,217</b>	<b>2,556,996</b>	<b>2,245,887</b>	<b>1,862,348</b>	<b>1,407,394</b>					





## Explanation of Budget Line Items Water/Sewer Fund 2013 - 14

### Revenue

Account No	Description	Explanation
592-000-404.002	2003 Bond Debt Levy	Property tax revenue based on assessed mills
592-000-640	Cap/Lateral Charges-Sewer	Sewer Capital & Lateral Charges at initial hook up
592-000-640.002	Cap/Lateral Charges-Water	Water Capital & Lateral Charges at initial hook up
592-000-645	Sewer Usage Charges	Charges for quarterly sewer usage
592-000-645.002	Water Usage Charges	Charges for quarterly water usage
592-000-648	Federal Grant Revenue	40% forgiveness for Oakland-Macomb Interceptor debt
592-000-662	Sewer Penalty Fees	Charge for late payment of sewer bill
592-000-662.002	Water Penalty Fees	Charge for late payment of water bill
592-000-664	Interest Earnings	Revenue from investment of Water/Sewer monies
592-000-664.003	Promissory Note Interest	Interest on Water/Sewer Fund loan
592-000-694	Sewer Miscellaneous	Sewer miscellaneous income
592-000-694.002	Water Miscellaneous	Water miscellaneous income
592-000-695.002	2003 Non-Village Debt Levy	Revenue from Non-Village water customers to pay off 2003 bonds

### Expenditures

Account No	Description	Explanation
<b>General Activities</b>		
592-248-805	Audit Fees	Water/Sewer Fund share of audit cost
592-248-850	Miss Dig	Charge for Miss Dig service
592-248-959	Financial Administration	Cost allocation for staff (Admin & DPW Supt.) doing W/S fund work
<b>Sewer</b>		
592-548-726	Supplies	Miscellaneous supplies related to sewer system
592-548-801	Contract Services	Engineering & other services
592-548-802	Sewage Disposal Costs	Charges paid to Oakland County quarterly for sewage disposal services
592-548-956	Dues & Miscellaneous	Miscellaneous sewer expenses

## Explanation of Budget Line Items Water/Sewer Fund – Page 2

### Expenditures (continued)

Account No	Description	Explanation
<b>Sewer (cont)</b>		
592-548-995	Interceptor Drain Bond- Interest	Interest on Drain Bond
592-548-996	Interceptor Drain Bond	Macomb/Oakland Interceptor Drain Bond
<b>Water</b>		
592-556-702	Wages – Full Time	Wages of DPW crew when working on water system
592-556-714	Fringe Benefits	Fringe benefit expense for DPW crew – 56% of wages
592-556-726	Supplies	miscellaneous supplies related to water system
592-556-741	Small Tools	Small tools used only for water system
592-556-801	Contract Services	Meter testing, maintenance & software for meter reader, Safe Water Act fees
592-556-801.001	Cross Connect Inspect	Cost for inspection of cross connections
592-556-931	Equip. - Repair & Maintenance - Miscellaneous	Small fittings, clamps, minor repair work, etc.
592-556-931.001	Equip. - Repair & Maintenance - Hydrants	Repair and maintenance expenses for hydrants
592-556-931.002	Equip. - Repair & Maintenance - Mains	Repair and maintenance expenses for mains, valve service
592-556-931.003	Equip. - Repair & Maintenance - Meters	Repair and maintenance expenses for meters
592-556-940	Equipment Rental	Rental of DPW equipment per the State rate schedule
592-556-956	Dues & Miscellaneous	Dues for water related organizations and misc expenses
592-556-960	Water Purchase – Orion	Cost of water purchased from Orion Township
592-556-991	Bond Agent Fees	Charge for paying agent for bonds
592-556-995.001	2003 GO Bond Interest	Interest cost for 2003 Water bond
<b>Depreciation</b>		
592-560-958	Sewer	Depreciation expense for sewer assets
592-560-958.002	Water	Depreciation expense for water assets

# Cemetery Trust Fund 711

Budget Adj #

Acct	Line Item	Historical Detail of Fund Expenditures										Forecast									
		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017			
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimate	Budget	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast			
	Fund Balance - July 1	197,202	214,080	231,604	246,673		260,300	260,300			266,300	266,300			262,300	262,300			271,800	281,800	
	<b>REVENUE -000-</b>																				
643	Lot Sales	10,640	14,750	13,730	13,110		12,000	12,000			18,000	18,000			19,000	19,000			20,000	20,000	
664	Interest Earned	6,238	2,774	1,340	1,766		1,000	1,000			1,200	1,200			1,500	1,500			1,500	1,500	
	Total Revenue	16,878	17,524	15,070	14,876		13,000	13,000			19,200	19,200			20,500	20,500			21,500	21,500	
	<b>EXPENDITURES -276-</b>																				
965.125	Transfer to DPW Fund	0	0	0	1,250		7,000	7,000			23,200	23,200			11,000	11,000			11,500	11,500	
	Total Expense	0	0	0	1,250		7,000	7,000			23,200	23,200			11,000	11,000			11,500	11,500	
	Fund Balance - June 30	214,080	231,604	246,673	260,300		266,300	266,300			262,300	262,300			271,800	271,800			281,800	291,800	



**Explanation of Budget Line Items  
Cemetery Trust Fund  
2013 - 14**

<b>Account Number</b>	<b>Description</b>	<b>Explanation</b>
<b>Revenue</b>		
711-000-643	Lot Sales	Revenue from sale of lots
711-000-664	Interest Earned	Earnings on invested funds
<b>Expenditures</b>		
711-276-965.125	Trans to DPW Fund	Transfer to DPW Fund of interest amount

