

INTRODUCTION

This booklet contains the adopted budget for the Charter Township of Harrison for fiscal year 2012, as adopted by the Board of Trustees at its regularly scheduled meeting on December 12, 2011.

TOWNSHIP PROFILE

The Charter Township of Harrison is located in Macomb County along the shores of Lake St. Clair, just north of the city of Detroit. Land area covers approximately 17 square miles. The 2010 census listed the township population at 24,587 residents. Harrison Township is in the unenviable position of having located within its boundaries two large tax-exempt entities: the Selfridge Air National Guard base and the Huron Clinton Metropolitan Authority's Lake St. Clair Metropark recreation facility. The Township is largely residential with a small industrial corridor. The tax base consists of 10,164 residential and 421 commercial parcels. There are 398 tax exempt properties.

TOWNSHIP GOVERNMENT

The legislative body for the Township consists of 3 full-time elected officials – Supervisor, Clerk, and Treasurer, and 4 part-time Trustees. Together these 7 individuals comprise the Board of Trustees. The Board of Trustees meets twice monthly to enact or revise ordinances, to approve contracts for Township goods, services, and construction projects, and to manage the operations of the Township. Mr. Kenneth Verkest was chosen by the Board of Trustees at its January 10, 2011 meeting to fill the Township Supervisor position for the remaining term through November 20, 2012. Mr. David Bratto was then chosen to fill the vacant part-time trustee position to complete the Board.

BUDGET OVERVIEW

The budget is prepared using the modified accrual method of accounting for all funds. This approach to accounting recognizes revenues when they become measurable and expenditures at the time the liability is incurred. All revenues and expenditures must be included in the annual budget ordinance or the appropriate capital or grant project ordinances. Any operational appropriations that are not expended or encumbered, lapse at the end of the year and are not carried forward unless otherwise approved. This budget addresses only operational expense, and minor capital expenditures such as equipment and building improvements within the operational funds. Major capital projects such as water mains and sewer lines are approved by the Board as needed, and expended through capital project and debt service funds, and do not appear in this booklet.

The budget is organized by fund with a separate fund for each of the Township's primary activities. Several new funds have been added to the Township's accounting ledgers, in part due to new activities within the Township and in part due to changes in governmental accounting standards. The new funds include the Public Library fund, the Parks & Recreation fund, and a fund to account for Drain District Bond activity. The Public Library fund records the activity of the Township's volunteer library which was started with books donated by the County and is housed in the Beaufait addition of Russo Hall. The Parks & Recreation fund has been dormant for a number of years, but has been re-established because of increased activities of late by a re-invigorated group

of volunteers. A Drain District Bond fund has been set up to record the collection of receipts from residents and subsequent payments to the Oakland and Macomb Drain Districts for bonds that have been issued to cover the cost of improvements being made to sewer lines that serve Harrison Township.

Harrison Township budgets are maintained for two categories of funds: *governmental* funds and *proprietary* funds, more specifically *enterprise* funds. The Governmental funds include: the General Fund, Fire Fund, Police Fund, Building Inspection Fund, Parks & Recreation Fund, Public Library Fund, and a Grant Fund. The Township has three enterprise funds: the Water & Sewer Fund, Drain District Bond Fund, and the Trash Collection Fund. Although the budget is presented in its entirety, the governmental funds and the enterprise funds are segregated, according to generally accepted governmental accounting standards.

This year's budget document has been reorganized from previous years to better present the increased number of funds. The new sections are outlined as follows:

Section 1 contains this Introduction consisting of an overview of the township, Budget Assumptions containing an explanation of the budget, the Board motion adopting the budget, an organization chart for the township government, and a grand total summary of all funds, divided between governmental and enterprise funds.

Section 2 contains the Revenue and Appropriation Summary which is a chart and graphs showing the Township's revenue by major source, and the expenditures by fund. The two main sources of revenue consist of property taxes, and user fees for services, such as water and sewer charges, weed cutting, tax collection fees, etc. Property taxes contribute 32% of the township's funding, down from 35% last year. Fees/user charges contribute 47%.

The second page explains the calculation of the property tax revenue, in total and separately for each of the major governmental funds. This page discloses that taxable value of all properties fell approximately 5% each of the last three years from \$1.030 billion in 2009 to \$879 million in 2012. Property tax revenue has, therefore, fallen from \$6.9 to 5.9 million over this period. On November 8, 2011, Harrison Township voters approved a one year renewal millage with a rate of 6.6876 mills. However, the Board set the millage rate at 6.6700 mills for FY2012, maintaining the same rate over the eight year period from 2005-12. The maximum millage rate for this and subsequent years is dictated by the provisions of the Headlee Amendment, although the provisions of the amendment are not applicable in a declining market. The maximum rate allowable this year would have been 6.6876 mills.

The next three pages display tables and graphs of the property taxes paid by Township residents from several different perspectives. The first table lists property taxes from all taxing jurisdictions. The 18 mills of school operating taxes are only assessed on commercial property, not residential. The next graph shows that township taxes only comprise 23% of total property taxes paid by Harrison Township residents. The majority of taxes levied go to the school districts. The last graph in this series discloses that 72% of the Township's millage is absorbed by the Fire Department budget (4.89 of the 6.67 mills). Total taxes for public safety (fire and police) make up 93% of the Township total.

The remaining pages in this section include the State's estimated revenue sharing allotment for the Township, projected at the time the budget was prepared as it appears on the Michigan Department of Treasury's website. The State adjusts these

estimates periodically throughout the year. There are two components of the State Revenue Sharing distribution, Constitutional and Statutory, each has its own formula. The graph in this section shows a ten year history of the components and the total revenue sharing funds received by the Township. The State revenue sharing allotment has dropped 28.2% from 2001 to 2011. The current legislature no longer apportions statutory revenue sharing to Townships.

Sections 3 to 8

Overview Every page of the budget contains one column each of 2010 actual results, 2011 year-to-date actual results through November, and the 2011 approved budget, as amended. This information is provided for comparison. The last column lists the 2012 budget adopted by the Board.

Each budget segment is preceded (where applicable) by a departmental organization chart showing overall reporting relationships within the Township structure, and the full time equivalent (FTE) staffing that comprises the wage expense. A Full Time Equivalent position equals one employee working one 40 hour week. Another example would be that a part-time employee working 20 hours/week equals 0.5 FTE.

Section 3 presents, in detail, the budgeted revenues and appropriations for the General Fund. The departments that are administrative or oversight in nature are accounted for in the General Fund.

Section 4 The fire and police services are presented in this section under the heading Public Safety. Each is administered through separate funds. Fire protection is provided by the Harrison Township fire department. Police services are provided under contract with the Macomb Sheriff's department. Fiscal year 2012 is the third year of a contract that was approved with the Sheriff's Department for a three year term of January 1, 2010 – December 31, 2012. A page of statistics, showing volume of services provided, is presented for each department.

Section 5 The Building Inspection department is accounted for in a separate fund due largely to legal requirements of the State of Michigan. The Building Department is responsible for issuing building permits, and inspecting new construction and remodeling throughout the Township to ensure the public safety.

Section 6 A new section was added to the budget report this year to segregate the funds which track the two volunteer services maintained under the auspices of the Township, which are the Parks & Recreation Department, and the recently established Harrison Township Public Library.

Section 7 The Grant Fund accounts primarily for the Senior Center which is funded in part by a grant from the SMART bus system and in part by an appropriation from the General Fund. Other miscellaneous grants conferred on the Township by outside entities such as Community Development Block Grants are accounted for in this fund.

Section 8 The three enterprise funds and their organizational structures are outlined in this section, and include the Water & Sewer Department, the Trash Collection services, and the Drain District Bond fund.

BUDGET ASSUMPTIONS

Cost savings resulting from negotiations with the firefighters union during the summer of 2011 were built into the Fire Fund budget. These savings, along with suspending the contribution to the Retiree Healthcare fund, has enabled the Township Board to overcome the initial projected deficit in excess of \$600,000 in this fund.

Negotiations are under way with the AFSCME union with the hope of achieving savings that will reduce the projected General Fund deficit by approximately \$200,000, and so a line item was built into the budget in this amount.

As with any projection into the future, certain assumptions have to be made. Among the assumptions used to prepare the budget are:

Revenue

- The budget was prepared using the 6.6700 mill tax rate approved by the Trustees for the 2011 budget. The millage rate requires no step-down this year from the rate voted by the Township residents. Township property values, like elsewhere in the country were impacted by the downturn in the housing market, although not nearly as severely in other areas of the State. The new taxable value for all township property decreased 4.9% over 2011, according to a recent study completed by the Township assessor Carole Ryan and her staff. Property values are expected to level off in the coming years. Total tax revenue to the Township is expected to fall in 2012 by \$298,630, or \$1,003,810 (14.6%) since 2009.

The same tax rate applied to lower taxable values will mean that many Township residents will receive lower property tax bills for the third year in a row.

As indicated on the millage report on the second page of Section 2, the millage rate has been redistributed between the various funds from year to year in order to facilitate balancing the budget, but remains at the same 6.67 mill total.

- Cable TV fees have continued to increase and may continue to do so as people travel less and spend more time at home, due to the economy. Cable fees in total grew 20% over the past 5 years. Although fees from Comcast have fallen somewhat in recent years, new fee revenue from WOW and ATT has taken up the slack. Because no information was available from WOW regarding 2011 revenues at the time the budget was prepared, Cable TV fee revenue was budgeted at slightly below 2010 levels. Cable TV fees now comprise 13% of General Fund revenues.
- State revenue sharing to the Township has dropped drastically since 2001 by approximately 31%. The State Treasury Department has provided no projection for revenue sharing at this time, so the budget was projected at slightly less than the 2011 level. Even at reduced levels, revenue sharing comprises 53% of total General Fund revenues.

- The 41B District Court which has been operating entirely on its own since 2008 is expected to be self-sufficient again this year. Originally it was expected that the Court would provide no revenue to the Township but also require no subsidy. However, the Court distributed \$90,000 of its operating surplus to the Township in 2011. Based on their projection, \$42,000 of revenue to the Township has been budgeted in 2012.
- Interest has been a significant impediment to Township finances in recent years due to the economic downturn, and may continue to be so in the coming year.
- The Water & Sewer Fund has been contending with operating deficits for most of the past decade. The Township Board took steps in 2010 toward improving this situation by increasing water & sewerage rates for the first time in many years. In 2011, rates paid to the City of Detroit were renegotiated, based on the installation of a large water storage tank. The storage tank will be filled at night during off-peak hours when rates are lowest, and water will be distributed to Township residents during the day when Detroit water rates are highest. The Water Department is expected to break-even in 2011. A similar performance is should occur in 2012.
- The Township Board approved the use of a single waste hauler in the Township in 2010 to improve service, reduce traffic volume, and lower the fees paid by Township residents for trash collection. The Township has engaged an outside contractor to provide this service, and has added a separate trash collection fee to the water bills. This conversion has been a re-sounding success for Township residents. This activity is expected to approximately break-even.
- The Township charges an administration fee from the General Fund to various other funds of the Township for services provided by General Fund departments. Although the subject of some discussion, the charge to both the Fire and Water Funds is now equal at \$110,000 annually. This amount remains below standard calculations in other communities, and will continue to be reviewed in future budgets.

Expense

- Although the *All Funds* summary at the end of this section seems to indicate that the total expense of running the Township's operations has increased in 2012, when the cost of the three new funds which are largely pass-through entities is subtracted from the total, the cost of Township operations will actually have been reduced 2.0% from 2011.
- Because any government is a service industry and does not produce a product, wages and benefits comprise the majority of its operating expenses. Operating expense is being reduced through agreements with the various unions to forego wage increases, reduce overtime and healthcare expenses, and to reduce future retirement costs.

The Water & Sewer Superintendent retired at the end of 2009. The building official has been receiving a stipend for covering this position in addition to his own duties. The department has been managed in the past by a superintendent and a department supervisor. A cost reduction plan has been introduced in FY2012 to manage the department, at least initially, with a superintendent and a foreman.

- Health insurance actual 2012 premium rates became available near the end of the year, and were, therefore, used in the preparation of the budget. The Firefighters union agreed this past year to change its Blue Cross coverage to a Health Savings Account plan (as defined by the Internal Revenue Service), which will actually reduce premium expense by 12.5% over 2011 levels.

- Pension contributions are calculated each year by the actuary, and are influenced by staff hires and retirements, combined with the impact of overall results of the stock markets on net pension assets. Payments into the pension funds are calculated as a percentage of gross payroll cost.

In the new contract, the Firefighters union agreed to a new formula which will require a greater employee contribution to the pension than has been required in the past. The contribution rate for either plan was not available at the time the budget was prepared so last year's rates were used.

- Township contributions to the Retiree Healthcare pension fund are now governed by GASB 45, effective with the 2008 audited financial statements. The net result is that any portion of the annual required contribution that is not contributed to the fund must be recorded as a liability. The liability for unfunded annual contribution at the end of 2010 was \$2,813,879 for governmental funds, and \$701,333 for the enterprise funds. The employer contribution was funded at the rate of 7.0% of wages in the 2010 budget, but was reduced to 0.0% in 2011 and 2012 in order to balance the budget. This funding will have to be made up in future periods.

- With regard to fees for professional service, legal fees have remained lower under the current Board. The budget for legal fees is set at approximately prior year levels, but based on 2011 year-to-date expenditures, even further savings may accrue to this line item.

The budget for audit fees was specified in the current multi-year contract entered into with the auditors from the public accounting firm of Stewart Beauvais & Whipple.

Engineering fees are based on 2010 and 2011 levels. These fees have remained fairly flat over the past few years, but are dependent on various projects undertaken by the Township, some of which can be of an emergent nature.

- The budget was built based on the expectation that General Fund mortgage payments for the vacant land purchase, totaling \$147,625, will be drawn from fund balance rather than current year revenue.

- The Police Services budget is dictated by the contract with the Macomb County Sheriff's department. The budget expense was set at the amount specified in the contract. The accumulated fund balance will be applied to the cost in 2012, so the actual amount of tax revenue needed is reduced in 2012 by 10.7%. Since the

overall millage rate did not change, this savings was reallocated to General Fund and Fire Fund operations.

Other considerations

In order to further accommodate the revenue reductions outlined above, equipment expenditures, building improvements, storm drain maintenance, and the operating supply lines have all been held at minimum levels. The \$6,000 of equipment for the cable room is required by contract.

As requested by the Board last year, the Planning Commission and Zoning Board staff wages and payroll taxes are divided evenly between the two departments, whereas the supplies and outside services are listed under whichever department is expected to actually incur the expense.

The Building Inspection Fund is presumed to experience a significant deficit in 2012, because of a lack of fee income. Revenue to this department fluctuates with construction activity in the community. Actual revenue in 2011 will likely exceed budget by \$70,000 (17%) due to increased construction and remodeling activity in the Township. If revenue exceeds budget again this year, the apportionment from the General Fund will be reduced.

The Grant Fund is budgeted primarily for services provided to Township senior citizens. Those services are for operation of the Senior Center and for transportation services. Each year a majority of the funding is provided by grants and the remainder by the General Fund. The SMART system is experiencing its own funding difficulties and has reduced the grant funding level by 15.3%.

The two Volunteer Services funds are expected to raise the cost of their own operations through fees and donations and will therefore require no subsidy from the General Fund.

The Drain District bonds each have their own repayment requirements over schedules which vary from 20 to 25 years. There are currently 7 drain district bonds due between the two counties. A fee has been added to residents' water bills to cover the cost of the bond payments. Bond costs have been reduced somewhat by subsidies made available through State and federal government programs.

The Government Accounting Standards Board adopted GASB standard no. 54 to bring a new focus to and to better define the components of fund balance in governmental funds. The Township Board adopted its own policy to delineate how GASB 54 will be implemented in Harrison Township. A copy of the new Township policy and a listing of the newly converted fund accounts appear at the end of this section.

ADDITIONAL INFORMATION

Please visit the Township's website, www.harrison-township.org for further information regarding departments, commissions, Senior Center activities, bill payment on line, the community calendar, and more.

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Revenue	GENERAL FUND				
101-000.000-406.000	TAX REVENUE-CHARTER MILLAGE	484,108	326,557	325,082	317,422
101-000.000-422.000	PRIOR YR TAX RECEIPTS	1,500	1,639	3,000	3,000
101-000.000-422.001	PRINCIPAL RESIDENCE DENIALS	2,783	4,791	4,000	
101-000.000-422.002	UNCAPPINGS	7			
101-000.000-445.000	PENALTIES/INTEREST	7,929	4,538	5,000	10,000
101-000.000-455.000	VENDOR PERMITS	425	500	1,000	1,000
101-000.000-460.000	LIQUOR LICENSE FEES	379	188	500	500
101-000.000-465.000	CABLE TV FEES-COMCAST	244,067	177,560	241,260	269,098
101-000.000-465.001	CABLE TV FEES-WOW	107,841	2,522	105,000	108,150
101-000.000-465.002	CABLE TV FEES-AT & T	53,046	44,562	40,000	15,450
101-000.000-480.001	PROCESSING FEES - BLDG. FUND	4,163	4,213	5,000	5,000
101-000.000-483.000	PLAN REVIEW FEES				
101-000.000-499.000	TRAILER FEES	3,302	2,925	4,000	4,000
101-000.000-501.000	FEDERAL GRANTS	8,272	7,868	7,000	
101-000.000-576.000	STATE REV SHARING - CONST.	1,586,794	1,545,635	1,664,395	1,626,971
101-000.000-576.001	STATE REV SHARING - STATUTORY	(26,553)			
101-000.000-579.000	STATE LIQUOR LICENSE	13,327	13,840	14,500	14,500
101-000.000-580.000	GRANT INCOME - COUNTY		500		
101-000.000-581.000	METRO Act	13,568	12,447	12,000	12,000
101-000.000-606.001	DISTRICT COURT - 41B	25,175	90,160	90,000	42,000
101-000.000-607.206	ADMINISTRATION FEES-FIRE FUND	110,000	100,833	110,000	110,000
101-000.000-607.371	ADMINISTRATION FEES-BLDG/INSP				
101-000.000-607.592	ADMINISTRATION FEES W/S FUND	110,000	100,833	110,000	110,000
101-000.000-608.000	ZONING BOARD OF APPEALS	10,529	8,100	9,000	9,000
101-000.000-609.000	PLANNING COMMISSION FEES	54	3,760	5,000	5,000
101-000.000-609.001	SIGN PROCESSING FEE	(150)	150	750	750
101-000.000-609.002	TECH COMM MEETING FEES	2,600	2,000	1,500	1,500
101-000.000-610.000	SCHOOL FEES-SUMMER TAX COLL	19,619	21,381	21,000	21,000
101-000.000-611.000	PROPERTY TRANSFER FEES	8,525	470	500	7,500
101-000.000-612.000	SPLIT/COMBINE FEES	800	1,900	2,000	2,000
101-000.000-625.000	DUPLICATE TAXBILL FEES	341	298	300	300
101-000.000-626.000	WEED CUTTING FEES	45,238	29,387	30,000	30,000
101-000.000-627.000	COPY FEES	591	244	500	500
101-000.000-627.001	FREEDOM OF INFORMATION	135	460	500	500
101-000.000-628.000	SPECIAL CLEANUP FEES	3,158	6,275	8,000	35,000
101-000.000-631.000	OTHER FEES			-	-
101-000.000-634.000	NOTARY SERVICE FEES	200	136	200	200
101-000.000-635.000	STREET LIGHT ASSESSMENT	67,993		60,000	65,000
101-000.000-636.000	PASSPORT SERVICE FEES	1,325	1,800	2,000	2,000
101-000.000-650.000	SALES OF PRINTED MATERIAL	420	398	500	500
101-000.000-650.191	SALES OF PRINTED MATERIAL-ELEC				
101-000.000-650.192	ELECTION REIMBURSEMENTS				20,000
101-000.000-651.000	PARK PASS SALES	36,924	29,682	32,000	15,000
101-000.000-655.000	TRAFFIC VIOLATIONS	220	150		
101-000.000-655.001	OUIL RESTITUTION	1,257	338		4,000
101-000.000-655.002	COST RECOVERY EMERGENCY				
101-000.000-655.003	OUIL RESTITUTION-COURT	271	113		
101-000.000-655.004	COST RECOVERY-COUNTY				
101-000.000-655.007	COST RECOVERIES-SIDEWALK REIMB				
101-000.000-656.000	ORDINANCE VIOL-CITY/MT CLEMENS	(30,775)			
101-000.000-656.004	ORDINANCE VIOLATIONS-TOWNSHIP	34,875	(1,000)	(1,000)	5,000
101-000.000-658.000	NSF FEES	125	175	300	300
101-000.000-659.000	BLDG BONDS FORFEITED				
101-000.000-664.000	INTEREST	13,299	6,955	7,000	5,000
101-000.000-664.002	INTEREST FROM TAX COLLECTIONS	(12)			
101-000.000-668.000	FACILITY RENTAL	1,600	2,050	1,500	1,500
101-000.000-670.000	RENTAL INCOME				
101-000.000-671.000	BEAUTIFICATION REVENUE		392		
101-000.000-673.000	SALE OF FIXED ASSETS	250			2,000
101-000.000-675.000	CONTRIBUTIONS FROM PRIV SOURCES	20	210	210	
101-000.000-676.000	INSURANCE CLAIMS				
101-000.000-685.000	WORKERS COMP RECOVERY				
101-000.000-695.000	MISC REVENUE	900	667	1,000	1,000
101-000.000-695.001	DEBT SERV/OTHER FUND REVENUE				
101-000.000-695.002	INSURANCE PREM EMP CONTR	17,963	14,539	15,000	15,000
101-000.000-695.005	AUCTION SALES				
101-000.000-695.007	REIMBURSEMENT/FEDERAL				
101-000.000-695.010	DONATIONS-PARKS/REC				
101-000.000-697.000	LOAN PROCEEDS				
101-000.000-699.000	INDUSTRIAL DEVELOPMENT DISTFEE	400			
101-000.000-699.xxx	LABOR CONTRACT SAVINGS				200,000
101-000.000-699.090	PRIOR YEAR FUND BALANCE			945	180,495
101-000.000-699.898	APPRO TRANSFER IN - Cap Proj Fund				
101-000.000-699.899	APPRO TRANSFER IN - Debt Serv Fund				
Total Revenue:		2,988,825	2,573,138	2,940,442	3,284,136

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Appropriations TOWNSHIP BOARD					
101-101.000-703.101	TRUSTEES SALARIES	38,000	34,609	38,000	38,000
101-101.000-715.000	FICA	2,425	2,185	2,360	2,360
101-101.000-715.001	FICA MEDICARE	567	511	550	550
101-101.000-727.000	OFFICE SUPPLIES		96		
101-101.000-815.000	COMMITTEE MEMBER FEES	1,120	640	2,000	2,000
101-101.000-828.000	CONFERENCES/DUES/TRAINING	150	45	1,500	1,500
101-101.000-860.000	MILEAGE			-	-
101-101.000-965.000	MISCELLANEOUS			200	200
Total Appropriations:		42,263	38,087	44,610	44,610
Appropriations SUPERVISOR					
101-171.000-703.171	SUPERVISOR'S SALARY	58,295	49,696	58,295	58,295
101-171.000-704.171	DEPUTY SUPERVISORY SALARY	44,655	1,385	7,135	45,000
101-171.000-706.000	CLERICAL SALARIES				
101-171.000-707.000	PART TIME SALARIES				
101-171.000-709.000	OVERTIME				
101-171.000-715.000	FICA	6,497	4,672	6,350	6,400
101-171.000-715.001	FICA MEDICARE	1,520	1,092	1,490	1,500
101-171.000-716.000	GROUP HEALTH	35,687	8,135	15,735	19,382
101-171.000-716.001	DISABILITY INSURANCE	1,223	452	1,250	1,250
101-171.000-716.003	RETIREE HEALTH CONTRIBUTION	7,200			-
101-171.000-717.000	LIFE INSURANCE	540	158	550	550
101-171.000-718.000	EMPLOYER PENSION COST	23,533	6,941	11,360	16,630
101-171.000-719.001	DENTAL INSURANCE				
101-171.000-719.002	OPTICAL INSURANCE	298	261	330	330
101-171.000-721.000	LONGEVITY	6,000	3,345	3,000	3,000
101-171.000-727.000	OFFICE SUPPLIES	65	315	500	
101-171.000-728.000	POSTAGE	156	131	200	200
101-171.000-801.000	TEMPORARY SALARIES		14,243	16,000	
101-171.000-806.000	COMPUTER SERVICES			1,500	1,500
101-171.000-828.000	CONFERENCES/DUES/TRAINING	418	350	1,000	1,000
101-171.000-852.000	TELEPHONE				
101-171.000-860.000	MILEAGE		168		
101-171.000-965.000	MISCELLANEOUS	50		500	500
101-171.000-978.000	EQUIPMENT EXPENSE				
Total Appropriations:		186,136	91,343	125,195	155,536

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Appropriations ELECTIONS					
101-191.000-706.000	CLERICAL SALARIES	7,131	3,343	4,000	
101-191.000-706.191	ELECTION REG SPECIALIST WAGE	44,364	39,014	42,824	43,664
101-191.000-707.000	PART TIME SALARIES				
101-191.000-709.000	OVERTIME	2,314	627	1,250	2,250
101-191.000-715.000	FICA	3,491	2,751	2,660	2,710
101-191.000-715.001	FICA MEDICARE	816	644	620	630
101-191.000-716.000	GROUP HEALTH	3,557	967	4,246	4,153
101-191.000-716.001	DISABILITY INSURANCE	854	854	850	850
101-191.000-716.003	RETIREE HEALTH CONTRIBUTION	3,300		-	-
101-191.000-717.000	LIFE INSURANCE	270	270	270	270
101-191.000-718.000	EMPLOYER PENSION COST	11,830	11,346	12,520	11,020
101-191.000-719.001	DENTAL INSURANCE				
101-191.000-719.002	OPTICAL INSURANCE	149	137	165	165
101-191.000-721.000	LONGEVITY	1,000	1,000	1,000	1,000
101-191.000-723.002	CLERICAL CLOTHING ALLOWANCE	25	25	25	25
101-191.000-727.000	OFFICE SUPPLIES	307	379	1,000	2,000
101-191.000-728.000	POSTAGE	1,417	2,845	3,500	6,000
101-191.000-740.000	OPERATING SUPPLY	3,994	5,240	5,000	16,000
101-191.000-740.191	COMMITTEE EXPENSE	360	280	400	480
101-191.000-801.000	TEMPORARY SALARIES	23,270	11,005	13,100	64,650
101-191.000-806.000	COMPUTER SERVICES	6,079	1,554	7,600	12,000
101-191.000-810.000	OUTSIDE SERVICES	200	152	3,000	5,000
101-191.000-828.000	CONFERENCES/DUES/TRAINING	132	173	300	600
101-191.000-860.000	MILEAGE	101	6	200	400
101-191.000-900.000	PUBLICATIONS, LEGAL NOTICES	4,284	433	6,600	6,600
101-191.000-939.000	EQUIPMENT MAINTENANCE			1,500	5,500
101-191.000-977.000	COMPUTER	220	172	500	500
101-191.000-978.000	EQUIPMENT EXPENSE			1,000	6,000
Total Appropriations:		119,466	83,216	114,130	192,467

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Appropriations	ACCOUNTING				
101-201.000-704.201	CONTROLLER'S SALARY	72,935	63,840	72,028	73,440
101-201.000-706.000	CLERICAL SALARIES	80,023	73,083	86,150	87,839
101-201.000-707.001	ACTING RANK				
101-201.000-709.000	OVERTIME				
101-201.000-715.000	FICA	9,337	8,318	9,810	10,000
101-201.000-715.001	FICA MEDICARE	2,185	1,945	2,290	2,340
101-201.000-716.000	GROUP HEALTH	56,409	40,814	57,770	64,668
101-201.000-716.001	DISABILITY INSURANCE	2,722	3,257	4,800	2,700
101-201.000-716.003	RETIREE HEALTH CONTRIBUTION	11,300		-	-
101-201.000-717.000	LIFE INSURANCE	810	810	820	820
101-201.000-718.000	EMPLOYER PENSION COST	28,218	28,858	31,610	31,080
101-201.000-719.001	DENTAL INSURANCE				
101-201.000-719.002	OPTICAL INSURANCE	447	410	450	450
101-201.000-721.000	LONGEVITY	6,500	7,500	7,500	7,500
101-201.000-723.002	CLERICAL CLOTHING ALLOWANCE	50	50	50	50
101-201.000-727.000	OFFICE SUPPLIES	2,515	3,955	3,000	3,000
101-201.000-728.000	POSTAGE	253	462	400	400
101-201.000-801.000	TEMPORARY SALARIES				
101-201.000-804.000	ACCT SERVICES - NON-AUDIT				
101-201.000-806.000	COMPUTER SERVICES	7,746	8,501	8,500	8,500
101-201.000-828.000	CONFERENCES/DUES/TRAINING	1,081	708	1,000	1,000
101-201.000-860.000	MILEAGE	97		250	100
101-201.000-977.000	COMPUTER	454	384		
101-201.000-978.000	EQUIPMENT EXPENSE				
Total Appropriations:		283,083	242,894	286,428	293,887

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Appropriations	ASSESSING				
101-209.000-704.209	ASSESSOR'S SALARY	82,945	72,657	81,980	83,588
101-209.000-705.000	PROPERTY APPRAISERS	148,257	131,631	149,018	97,718
101-209.000-706.000	CLERICAL SALARIES				39,280
101-209.000-707.001	ACTING RANK				
101-209.000-709.000	OVERTIME				
101-209.000-715.000	FICA	14,429	12,856	14,070	13,680
101-209.000-715.001	FICA MEDICARE	3,374	3,007	3,290	3,200
101-209.000-716.000	GROUP HEALTH	74,263	50,748	65,466	77,798
101-209.000-716.001	DISABILITY INSURANCE	3,711	4,477	3,500	3,500
101-209.000-716.002	RETIREE HEALTH				
101-209.000-716.003	RETIREE HEALTH CONTRIBUTION	16,100		-	-
101-209.000-717.000	LIFE INSURANCE	1,080	1,080	1,080	1,080
101-209.000-718.000	EMPLOYER PENSION COST	51,831	54,398	62,830	52,940
101-209.000-719.001	DENTAL INSURANCE				
101-209.000-719.002	OPTICAL INSURANCE	597	547	550	550
101-209.000-721.000	LONGEVITY	9,000	11,000	11,000	9,000
101-209.000-723.002	CLERICAL CLOTHING ALLOWANCE	19			
101-209.000-727.000	OFFICE SUPPLIES	2,579	488	2,000	2,000
101-209.000-727.247	OFFICE SUPPLIES - BOR		19		
101-209.000-728.000	POSTAGE	5,625	6,071	5,000	5,500
101-209.000-740.000	OPERATING SUPPLY	19	228	1,000	500
101-209.000-741.000	UNIFORMS	448	192	1,000	1,000
101-209.000-742.000	GAS & OIL	319	446	600	600
101-209.000-801.000	TEMPORARY SALARIES				
101-209.000-803.001	G.I.S. PROGRAM COSTS		400		
101-209.000-806.000	COMPUTER SERVICES	7,285	5,395	5,000	5,000
101-209.000-810.002	OUTSIDE SERVICES - Mailing	143	807	1,000	1,000
101-209.000-815.247	BOR MEMBERS FEES	2,700	2,100	2,200	2,200
101-209.000-828.000	CONFERENCES/DUES/TRAINING	1,270	858	1,250	1,250
101-209.000-828.247	CONF/DUES/TRAINING BRD/REVIEW				
101-209.000-860.000	MILEAGE				
101-209.000-900.000	PUBLICATIONS, LEGAL NOTICES	1,388	833	1,500	1,500
101-209.000-914.000	COMPREHENSIVE INSURANCE	393		400	400
101-209.000-933.000	VEHICLE MAINTENANCE	98	37	295	295
101-209.000-977.000	COMPUTER	343			
101-209.000-978.000	EQUIPMENT EXPENSE				
Total Appropriations:		428,214	360,276	414,029	403,579

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Appropriations					
CLERK'S OFFICE					
101-215.000-703.215	CLERK'S SALARY	55,000	48,654	55,000	55,000
101-215.000-704.215	DEPUTY CLERK'S SALARY	44,655	39,116	44,135	45,000
101-215.000-706.000	CLERICAL SALARIES				
101-215.000-707.001	ACTING RANK				
101-215.000-709.000	OVERTIME				
101-215.000-715.000	FICA	6,440	5,736	6,150	6,200
101-215.000-715.001	FICA MEDICARE	1,506	1,341	1,440	1,450
101-215.000-716.000	GROUP HEALTH	37,114	20,899	26,833	35,687
101-215.000-716.001	DISABILITY INSURANCE	1,200	1,200	1,390	1,200
101-215.000-716.003	RETIREE HEALTH CONTRIBUTION	7,000		-	-
101-215.000-717.000	LIFE INSURANCE	540	540	583	560
101-215.000-718.000	EMPLOYER PENSION COST	23,253	23,942	26,410	24,000
101-215.000-719.001	DENTAL INSURANCE				
101-215.000-719.002	OPTICAL INSURANCE	298	273	350	300
101-215.000-721.000	LONGEVITY	8,000	8,000	8,000	8,000
101-215.000-727.000	OFFICE SUPPLIES	863	2,050	1,000	1,000
101-215.000-728.000	POSTAGE	716	1,061	1,000	1,000
101-215.000-740.000	OPERATING SUPPLY	5		500	500
101-215.000-801.000	TEMPORARY SALARIES				
101-215.000-806.000	COMPUTER SERVICES			1,000	1,000
101-215.000-828.000	CONFERENCES/DUES/TRAINING	626	445	1,000	1,500
101-215.000-860.000	MILEAGE	43		100	100
101-215.000-900.000	PUBLICATIONS, LEGAL NOTICES	3,131	2,155	5,000	7,000
101-215.000-939.000	EQUIPMENT MAINTENANCE			500	500
101-215.000-965.000	MISCELLANEOUS			500	500
101-215.000-977.000	COMPUTER	181	172	1,000	1,000
101-215.000-978.000	EQUIPMENT EXPENSE				
Total Appropriations:		190,570	155,586	181,891	191,497

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Appropriations					
TREASURER'S OFFICE					
101-253.000-703.253	TREASURER'S SALARY	55,000	48,654	55,000	55,000
101-253.000-704.253	DEPUTY TREASURER'S SALARY	44,655	39,181	44,135	45,000
101-253.000-706.000	CLERICAL SALARIES	77,318	62,560	73,762	87,846
101-253.000-707.000	PART TIME SALARIES				
101-253.000-709.000	OVERTIME				
101-253.000-715.000	FICA	11,883	9,764	10,460	11,650
101-253.000-715.001	FICA MEDICARE	2,780	2,283	2,800	2,720
101-253.000-716.000	GROUP HEALTH	48,090	27,600	35,015	51,962
101-253.000-716.001	DISABILITY INSURANCE	2,679	2,509	2,840	2,840
101-253.000-716.003	RETIREE HEALTH CONTRIBUTION	13,100		-	-
101-253.000-717.000	LIFE INSURANCE	1,019	968	1,250	1,250
101-253.000-718.000	EMPLOYER PENSION COST	41,631	40,418	46,830	45,080
101-253.000-719.001	DENTAL INSURANCE				
101-253.000-719.002	OPTICAL INSURANCE	597	485	800	800
101-253.000-721.000	LONGEVITY	14,282	10,500	10,500	12,500
101-253.000-723.002	CLERICAL CLOTHING ALLOWANCE	50	50	25	25
101-253.000-727.000	OFFICE SUPPLIES	4,297	3,540	4,000	4,000
101-253.000-728.000	POSTAGE	1,733	2,059	2,000	2,000
101-253.000-801.000	TEMPORARY SALARIES				
101-253.000-806.000	COMPUTER SERVICES	7,476	7,065	7,000	7,000
101-253.000-828.000	CONFERENCES/DUES/TRAINING	1,641	1,977	3,000	2,000
101-253.000-860.000	MILEAGE	303	329	1,000	1,000
101-253.000-900.000	PUBLICATIONS, LEGAL NOTICES		117		
101-253.000-961.000	SUMMER TAX COLLECTION EXPENSE	4,766	5,606	6,000	6,000
101-253.000-962.000	WINTER TAX COLLECTION EXPENSE	4,712		6,000	6,000
101-253.000-977.000	COMPUTER		419	2,000	1,000
101-253.000-978.000	EQUIPMENT EXPENSE		-		
Total Appropriations:		338,010	266,083	314,417	345,674

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Appropriations BUILDING AND GROUNDS MAINT.					
101-265.000-707.000	PART TIME SALARIES	28,152	26,528	33,198	33,198
101-265.000-709.000	OVERTIME				
101-265.000-715.000	FICA	1,745	1,645	2,060	2,060
101-265.000-715.001	FICA MEDICARE	408	385	480	480
101-265.000-740.000	OPERATING SUPPLY	7,114	6,624	8,500	12,500
101-265.000-740.050	OPERATING SUPPLIES-SENIOR CNTR	713			500
101-265.000-740.060	OPERATING SUPPLY-BEAUFIT ADDN	238	95	500	500
101-265.000-742.000	GAS & OIL	1,182	1,366	1,000	1,000
101-265.000-810.000	OUTSIDE SERVICES	5,859	5,510	6,000	6,000
101-265.000-852.000	TELEPHONE SERVICE	13,994	12,949	15,000	16,000
101-265.000-921.000	ELECTRICAL SERVICE	30,425	33,232	37,000	33,000
101-265.000-921.050	ELECTRICAL SERVICE-SNR CNTR	2,793	2,542	2,500	2,500
101-265.000-922.000	STREET LIGHTING SERVICE	80,766	70,072	78,000	75,000
101-265.000-923.000	HEAT	8,057	6,431	9,500	9,000
101-265.000-923.050	HEAT-SNR CNTR	1,299	1,010	1,500	1,500
101-265.000-924.000	WATER & SEWER SERVICE	1,038	780	1,500	1,200
101-265.000-924.050	WATER/SEWER SRV-SR CTR	672	633	500	500
101-265.000-931.000	CONTRACTED SERV/BLDG MAINT	14,695	12,069	14,000	16,000
101-265.000-931.050	CONTRACTED SRV/BLDG MAINT-SR CTR	758	443	2,800	2,000
101-265.000-931.060	CONTRACTED SRV/BLDG MAINT-BEAUF	1,252	4,084	5,000	5,000
101-265.000-936.000	LANDSCAPING	180	44	500	500
101-265.000-939.000	EQUIPMENT MAINTENANCE	8,753	6,691	7,000	7,000
101-265.000-963.000	MAINTENANCE BY W/S	19,878	24,348	49,000	25,000
101-265.000-965.000	MISCELLANEOUS				
101-265.000-976.000	BUILDING ADD/IMPROVEMENTS				
101-265.000-978.000	EQUIPMENT EXPENSE				
Total Appropriations:		229,972	217,481	275,538	250,438
Appropriations BEAUTIFICATION COMM.					
101-266.000-727.000	OFFICE SUPPLIES			25	25
101-266.000-828.000	CONFERENCES/DUES/TRAINING		46		
101-266.000-860.000	MILEAGE				
101-266.000-931.000	CONTRACTED SERV/BLDG MAINT	10		500	500
101-266.000-936.000	LANDSCAPING			500	500
101-266.000-965.000	MISCELLANEOUS	775		500	500
Total Appropriations:		785	46	1,525	1,525

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Appropriations	ORDINANCE				
101-282.000-704.371	BUILDING OFFICIAL'S SALARY	7,816	7,089	8,198	16,718
101-282.000-705.001	ORD/BLDG INSP SALARIES	48,856	36,969	44,636	49,590
101-282.000-707.001	ACTING RANK				
101-282.000-709.000	OVERTIME				
101-282.000-715.000	FICA	3,475	2,639	3,520	4,110
101-282.000-715.001	FICA MEDICARE	813	617	820	960
101-282.000-716.000	GROUP HEALTH	30,682	10,713	13,954	10,251
101-282.000-716.001	DISABILITY INSURANCE	1,808	1,353	1,760	1,800
101-282.000-716.003	RETIREE HEALTH CONTRIBUTION	4,600		-	-
101-282.000-717.000	LIFE INSURANCE	540	405	540	540
101-282.000-718.000	EMPLOYER PENSION COST	12,676	11,561	13,280	15,910
101-282.000-719.001	DENTAL INSURANCE				
101-282.000-719.002	OPTICAL INSURANCE	224	205	175	225
101-282.000-721.000	LONGEVITY	2,000	2,000	2,000	3,000
101-282.000-727.000	OFFICE SUPPLIES	484	134	1,000	1,000
101-282.000-728.000	POSTAGE	695	503	2,000	2,000
101-282.000-740.000	OPERATING SUPPLY		4		
101-282.000-741.000	UNIFORMS	345		500	500
101-282.000-742.000	GAS & OIL	488	266	1,200	1,200
101-282.000-806.000	COMPUTER SERVICES	181	184	500	
101-282.000-810.000	OUTSIDE SERVICES	205			
101-282.000-815.000	COMMITTEE MEMBERS FEES				
101-282.000-828.000	CONFERENCES/DUES/TRAINING	90	70	200	200
101-282.000-831.000	LEGAL FEES	2,625	250	2,000	7,500
101-282.000-832.000	TITLE SEARCH/FILING FEES			1,000	500
101-282.000-852.000	TELEPHONE SERVICE	361	345	400	400
101-282.000-860.000	MILEAGE				
101-282.000-900.000	PUBLICATIONS, LEGAL NOTICES	6,447	2,180	3,000	2,000
101-282.000-914.000	COMPREHENSIVE INSURANCE	143		195	195
101-282.000-923.000	HEAT				
101-282.000-933.000	VEHICLE MAINTENANCE	14	31	750	750
101-282.000-935.000	DEMOLITION				
101-282.000-977.000	COMPUTER			500	500
101-282.000-978.000	EQUIPMENT EXPENSE				
Total Appropriations:		125,568	77,516	102,128	119,849

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Appropriations CABLE TV COMM					
101-290.000-707.000	PART TIME SALARIES				
101-290.000-715.000	FICA				
101-290.000-715.001	FICA MEDICARE				
101-290.000-718.000	EMPLOYER PENSION COST				
101-290.000-727.000	OFFICE SUPPLIES	206	92	250	250
101-290.000-740.000	OPERATING SUPPLY			250	250
101-290.000-801.000	TEMPORARY SALARIES	1,020	710	2,000	2,000
101-290.000-810.000	OUTSIDE SERVICES				
101-290.000-811.000	CABLE TV-SPONSORED EVENTS EXP				
101-290.000-815.000	COMMITTEE MEMBER'S FEES	200		900	900
101-290.000-828.000	CONFERENCES/DUES/TRAINING				
101-290.000-860.000	MILEAGE				
101-290.000-931.000	CONTRACTED SERV/BLDG MAINT				
101-290.000-939.000	EQUIPMENT MAINTENANCE				
101-290.000-977.000	COMPUTER		209		
101-290.000-978.000	EQUIPMENT EXPENSE			6,000	6,000
Total Appropriations:		1,426	1,011	9,400	9,400
Appropriations ROAD MAINTENANCE					
101-444.000-776.002	BRINE PROGRAM	5,590	6,300	8,000	7,000
101-444.000-789.000	FLOOD CONTROL				
101-444.000-810.000	OUTSIDE SERVICES			9,000	5,000
101-444.000-970.000	HIKE/BIKE PATH	2,420	1,592	4,000	10,000
101-444.000-976.001	ROAD REPAIR	54,075			
Total Appropriations:		62,085	7,892	21,000	22,000
Appropriations PARK MAINTENANCE					
101-691.000-727.000	OFFICE SUPPLIES				
101-691.000-740.000	OPERATING SUPPLY	248	131	1,800	2,000
101-691.000-740.003	PARK & REC COMMITTEE EXPENSE				
101-691.000-740.004	SPECIAL EVENTS EXPENSE				
101-691.000-803.000	PLANNING CONSULTANT				
101-691.000-810.000	OUTSIDE SERVICES	1,250		250	250
101-691.000-831.000	LEGAL FEES				
101-691.000-852.000	TELEPHONE SERVICE				
101-691.000-914.000	COMPREHENSIVE INSURANCE				
101-691.000-921.000	ELECTRICAL SERVICE	270	217	300	300
101-691.000-924.000	WATER & SEWER SERVICE	483	372	500	500
101-691.000-931.000	CONTRACTED SERV/BLDG MAINT	3,603	10,507	12,000	6,000
101-691.000-936.000	LANDSCAPING		410	800	
101-691.000-939.000	EQUIPMENT MAINTENANCE			250	
101-691.000-978.000	EQUIPMENT EXPENSE				
Total Appropriations:		5,853	11,637	15,900	9,050

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Appropriations PLANNING COMMISSION					
101-801.000-704.371	BUILDING OFFICIAL'S SALARY	4,066	3,544	4,099	4,179
101-801.000-706.000	CLERICAL SALARIES	13,730	18,734	21,054	21,467
101-801.000-707.000	PART TIME SALARIES				
101-801.000-707.801	TEMPORARY SALARIES				
101-801.000-709.000	OVERTIME	279	557		
101-801.000-715.000	FICA	1,531	1,361	1,560	1,590
101-801.000-715.001	FICA MEDICARE	358	318	360	370
101-801.000-716.000	GROUP HEALTH	14,564	14,832	19,732	22,233
101-801.000-716.001	DISABILITY INSURANCE	281	844	1,000	400
101-801.000-716.003	RETIREE HEALTH CONTRIBUTION	2,100			-
101-801.000-717.000	LIFE INSURANCE	90	248	150	150
101-801.000-718.000	EMPLOYER PENSION COST	3,691	6,467	6,830	6,160
101-801.000-719.001	DENTAL INSURANCE				
101-801.000-719.002	OPTICAL INSURANCE	87	137	150	150
101-801.000-721.000	LONGEVITY		3,000	3,000	1,000
101-801.000-723.002	CLERICAL CLOTHING ALLOWANCE	25	25	25	25
101-801.000-727.000	OFFICE SUPPLIES	617	444	1,500	1,500
101-801.000-728.000	POSTAGE	318	104	500	500
101-801.000-740.000	OPERATING SUPPLY	16	230		
101-801.000-801.000	TEMPORARY SALARIES	10,475			
101-801.000-803.000	PLANNING CONSULTANT	13,200	9,900	10,000	10,000
101-801.000-803.002	TECH TEAM MEETINGS	975	653		
101-801.000-806.000	COMPUTER SERVICES				
101-801.000-810.000	OUTSIDE SERVICES			1,000	1,000
101-801.000-815.000	COMMITTEE MEMBER'S FEES	3,500	3,450	5,000	5,000
101-801.000-828.000	CONFERENCES/DUES/TRAINING	60	10	1,000	1,000
101-801.000-831.000	LEGAL FEES	2,875	600	3,000	5,000
101-801.000-860.000	MILEAGE			300	300
101-801.000-900.000	PUBLICATIONS, LEGAL NOTICES	1,553	694	2,000	4,000
101-801.000-900.001	MASTER PLAN UPDATE				
101-801.000-900.002	ZONING ORDINANCE UPDATE	3,500			2,000
101-801.000-977.000	COMPUTER				
101-801.000-978.000	EQUIPMENT EXPENSE				
Total Appropriations:		77,890	66,151	82,260	88,023
Appropriations ZONING BOARD OF APPEALS					
101-815.000-704.371	BUILDING OFFICIAL'S SALARY	3,907	3,544	4,099	4,179
101-815.000-706.000	CLERICAL SALARIES	14,011	18,730	21,054	21,467
101-815.000-709.000	OVERTIME				
101-815.000-715.000	FICA	962	1,147	1,560	1,590
101-815.000-715.001	FICA MEDICARE	225	268	360	370
101-815.000-716.000	GROUP HEALTH				
101-815.000-716.001	DISABILITY INSURANCE				
101-815.000-716.003	RETIREE HEALTH CONTRIBUTION	2,100		-	-
101-815.000-717.000	LIFE INSURANCE				
101-815.000-718.000	EMPLOYER PENSION COST	3,692	5,596	5,430	6,160
101-815.000-719.001	DENTAL INSURANCE				
101-815.000-719.002	OPTICAL INSURANCE				
101-815.000-721.000	LONGEVITY				
101-815.000-723.002	CLERICAL CLOTHING ALLOWANCE				
101-815.000-727.000	OFFICE SUPPLIES	375	222	500	500
101-815.000-728.000	POSTAGE	810	445	1,000	1,000
101-815.000-801.000	TEMPORARY SALARIES				
101-815.000-803.000	PLANNING CONSULTANT				
101-815.000-806.000	COMPUTER SERVICES				
101-815.000-810.000	OUTSIDE SERVICES			1,125	1,125
101-815.000-815.000	COMMITTEE MEMBER'S FEES	3,150	1,800	4,000	4,000
101-815.000-828.000	CONFERENCES/DUES/TRAINING	295	125	1,000	1,000
101-815.000-831.000	LEGAL FEES	4,950	800	2,000	4,000
101-815.000-860.000	MILEAGE	34			
101-815.000-900.000	PUBLICATIONS, LEGAL NOTICES	4,918	2,095	5,000	5,000
101-815.000-939.000	EQUIPMENT MAINTENANCE				
101-815.000-977.000	COMPUTER				
101-815.000-978.000	EQUIPMENT EXPENSE				
Total Appropriations:		39,427	34,771	47,128	50,391

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Appropriations	ADMINISTRATION				
101-999.000-707.291	VAN PROGRAM WAGES				
101-999.000-715.000	FICA	357			
101-999.000-715.001	FICA MEDICARE	83			
101-999.000-716.000	GROUP HEALTH				
101-999.000-716.002	RETIREE GROUP HEALTH	107,944	122,748	158,693	165,488
101-999.000-717.000	LIFE INSURANCE				
101-999.000-717.001	RETIREE LIFE INSURANCE	726	768	900	750
101-999.000-718.000	EMPLOYER PENSION COST				
101-999.000-719.002	OPTICAL INSURANCE	771			2,000
101-999.000-719.004	RETIREE OPTICAL INSURANCE	1,119	1,342	1,600	1,000
101-999.000-720.001	UNEMPLOYMENT COMPENSATION	3,544	8,381	9,000	5,000
101-999.000-725.000	WORKERS COMP INSURANCE	9,140	5,188	7,500	7,500
101-999.000-727.000	OFFICE SUPPLIES	4,960	3,577	5,000	7,500
101-999.000-728.000	POSTAGE	(245)	(341)	100	100
101-999.000-730.000	PARK PASS COST	37,411	34,023	34,000	15,000
101-999.000-802.000	ENGINEERING SERVICES	14,786	17,674	21,000	15,000
101-999.000-803.001	G.I.S. PROGRAM COSTS				
101-999.000-803.002	TECH TEAM MEETINGS	450	675	2,000	2,000
101-999.000-804.000	AUDIT FEES	13,800	14,160	16,900	16,900
101-999.000-804.001	ACCT SERVICES-NON AUDIT				
101-999.000-806.000	COMPUTER SERVICES	12,450	10,769	16,000	13,000
101-999.000-806.001	INTERNET SERVICES	594	553	1,000	1,000
101-999.000-809.731	PENSION COST	53		5,000	5,000
101-999.000-810.000	OUTSIDE SERVICES	9,306	8,161	10,000	10,000
101-999.000-810.004	OUTSIDE SERVICES-HUMAN RES	15,358	27,642	30,000	20,000
101-999.000-828.000	CONFERENCES/DUES/TRAINING	130	50		
101-999.000-828.001	TOWNSHIP DUES	13,905	10,507	13,500	13,500
101-999.000-831.000	LEGAL FEES	103,525	81,555	92,000	120,000
101-999.000-831.001	LEGAL CLAIMS	13,665	2,500	3,000	20,000
101-999.000-835.000	COURT SETTLEMENTS	76			
101-999.000-835.001	DAMAGE CLAIMS				
101-999.000-884.000	ENVIRONMENTAL COMMITTEE	460	826	710	500
101-999.000-900.000	PUBLICATIONS, LEGAL NOTICES	999	783	500	500
101-999.000-902.000	PRINTING/BOOKLETS,ETC.	2,586		4,000	3,000
101-999.000-902.001	ORDINANCE UPDATE COSTS	3,650	2,963	5,000	5,000
101-999.000-914.000	COMPREHENSIVE INSURANCE	28,951	24,608	25,000	20,000
101-999.000-931.001	SPECIAL CLEAN UP	630	2,098	15,000	35,000
101-999.000-931.002	IT CONTRACTED SERVICES				
101-999.000-935.000	DEMOLITION				
101-999.000-937.000	WEED CUTTING	16,003	9,701	22,000	30,000
101-999.000-956.000	CONTINGENCY			68,602	
101-999.000-956.001	CONTINGENCY - STATE REV SHARING				
101-999.000-957.000	PRIOR YEAR EXPENSE				
101-999.000-958.000	LATE FEES	1,297	2,487	3,000	
101-999.000-959.000	BAD DEBTS				
101-999.000-963.000	MAINTENANCE BY W/S				
101-999.000-963.005	BEECHWOOD DRAIN	1,075			
101-999.000-963.007	STORM DRAINS	120,613	19,679	35,000	35,000
101-999.000-963.008	STORM DRAINS-FEDERAL GRANT				
101-999.000-964.000	PRIOR YEAR TAX REFUNDS	1,826	5,258	8,502	1,000
101-999.000-965.000	MISCELLANEOUS	1,207	1,346		
101-999.000-965.005	BANK SERVICE CHARGES	1,225	490	1,000	1,000
101-999.000-969.000	CAPITAL OUTLAY				
101-999.000-976.000	BUILDING ADD/IMPROVEMENTS	15,015		20,000	20,000
101-999.000-977.000	COMPUTER		10,397	37,000	19,750
101-999.000-978.000	EQUIPMENT EXPENSE	2,130		11,500	
101-999.000-980.000	EQUIPMENT RESERVE				
101-999.000-996.000	INTEREST-LONG TERM DEBT	21,576	15,270	16,575	11,095
101-999.000-996.001	PRINCIPAL-LONG TERM DEBT	126,048	120,051	131,048	136,528
101-999.000-999.207	APPRO TRANSFR OUT - Police Fund				
101-999.000-999.249	APPRO TRANSFR OUT - Bldg Fund	150,466	30,000	32,772	269,305
101-999.000-999.275	APPRO TRANSFR OUT - Grant Fund			461	77,793
101-999.000-999.467	APPRO TRANSFR OUT - Bldg & Sites Fund	156,907	28,015	40,000	
101-999.000-999.898	APPRO TRANSFR OUT - Cap Proj Fund				
101-999.000-999.899	APPRO TRANSFR OUT - Debt Serv Fund				
Total Appropriations:		1,016,569	623,907	904,864	1,106,210
General Fund Total Appropriations:		3,147,317	2,277,897	2,940,442	3,284,136
Net Difference between Revenues and Expenditures		(158,492)	295,241	0	0

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Revenue FIRE DEPT					
206-000.000-404.000	TAXES-REAL PROP PA 33				
206-000.000-406.000	TAX REVENUE-CHARTER MILLAGE				
206-000.000-407.000	TAXES-OP - ADV	4,688,711	4,431,311	4,431,722	4,297,323
206-000.000-408.000	TAXES-FIRE STA BOND REVENUE				
206-000.000-422.000	PRIOR YEAR TAX RECEIPTS	21,622	23,978	24,000	10,000
206-000.000-486.000	SPRINKLER PLAN REVIEW FEES				
206-000.000-501.000	FEDERAL GRANTS	70,858	9,704	9,000	
206-000.000-540.000	STATE REIMBURSEMENT OVERTIME				
206-000.000-627.001	FREEDOM OF INFORMATION				
206-000.000-632.000	AMBULANCE FEES	388,836	424,352	453,000	425,000
206-000.000-633.000	FIRE PREVENTION INSPECT FEES	600	735	3,000	3,000
206-000.000-655.002	COST RECOVERY EMERGENCY	1,780	1,930		
206-000.000-655.006	COST RECOVERIES-WAGES				
206-000.000-656.004	ORDINANCE VIOLATIONS-TOWNSHIP				-
206-000.000-659.000	BUILDING BONDS FORFEITED				
206-000.000-664.000	INTEREST	11,398	5,908	5,000	5,000
206-000.000-673.000	SALE OF FIXED ASSETS	5,181			
206-000.000-675.000	CONTRIBUTIONS-PRIVATE SOURCES	500			
206-000.000-676.000	INSURANCE CLAIMS	6,677	6,062	6,000	
206-000.000-678.000	CIVIL SERVICE PROCESSING FEES		1,120	2,000	
206-000.000-685.000	WORKERS COMP RECOVERY				
206-000.000-695.000	MISC REVENUE	227	179	1,000	1,000
206-000.000-695.002	INSURANCE PREM EMP CONTR	240	764	800	906
206-000.000-695.012	DONATIONS-CERT PROGRAM	1,440		1,000	1,000
206-000.000-697.000	LOAN PROCEEDS				
206-000.000-699.090	PRIOR YEAR FUND BALANCE			199,252	253,846
206-000.000-699.XXX	LABOR CONTRACT SAVINGS				5,000
Total REVENUE:		5,198,069	4,906,044	5,135,774	5,002,075
Appropriations FIRE DEPT					
206-000.000-704.206	FIRE CHIEF'S SALARY	85,010	75,200	85,000	85,000
206-000.000-705.206	ASSISTANT FIRE CHIEF'S SALARY				
206-000.000-706.000	CLERICAL SALARIES	44,509	39,776	44,888	45,768
206-000.000-707.000	PART TIME SALARIES				
206-000.000-708.000	FIREFIGHTERS SALARIES	1,896,093	1,591,358	1,787,277	1,837,693
206-000.000-708.001	FIREFIGHTER INCENTIVE PAY	134,316	140,376	138,772	143,133
206-000.000-709.000	OVERTIME	142,203	105,509	125,000	70,000
206-000.000-715.000	FICA	155,550	136,532	146,470	135,260
206-000.000-715.001	FICA MEDICARE	37,443	32,223	36,920	31,630
206-000.000-716.000	GROUP HEALTH	532,269	491,381	563,494	480,495
206-000.000-716.001	DISABILITY INSURANCE	38,825	38,298	37,700	37,400
206-000.000-716.002	RETIREE GROUP HEALTH	416,890	401,074	458,918	489,307
206-000.000-716.003	RETIREE HEALTH CONTRIBUTION	166,600		-	-
206-000.000-717.000	LIFE INSURANCE	7,629	6,843	8,000	8,000
206-000.000-717.001	RETIREE LIFE INSURANCE	1,296	1,335	1,100	1,200
206-000.000-718.000	EMPLOYER PENSION COST	704,471	634,337	683,300	626,300
206-000.000-718.001	EMPLOYER PENSION COST-CLERICAL	10,578	11,171	9,700	10,980
206-000.000-719.001	DENTAL INSURANCE				
206-000.000-719.002	OPTICAL INSURANCE	4,649	3,853	4,500	4,600
206-000.000-719.004	RETIREE OPTICAL INSURANCE	1,492	1,753	1,500	1,500
206-000.000-721.000	LONGEVITY	95,004	101,341	101,245	98,831
206-000.000-722.000	FOOD ALLOWANCE	23,400	23,400	23,400	24,300
206-000.000-723.000	CLOTHING ALLOWANCE	18,900	18,200	18,200	18,900
206-000.000-723.002	CLERICAL CLOTHING ALLOWANCE	25	25	25	25
206-000.000-724.000	HOLIDAY PAY	102,491	97,755	97,755	101,219
206-000.000-724.001	ACLS INCENTIVE	20,154	19,500	19,500	
206-000.000-724.002	BTLS INCENTIVE PAY	15,021	15,000	15,000	14,250
206-000.000-724.003	DIVE TEAM INCENTIVE	4,500	5,250	5,500	7,500
206-000.000-724.004	ARSON INCENTIVE				
206-000.000-724.005	FIRE INSPECTION PAY	7,200	8,100	8,100	8,100
206-000.000-725.000	WORKERS COMP INSURANCE	93,569	99,099	99,000	95,000
206-000.000-727.000	OFFICE SUPPLIES	3,702	3,078	3,350	7,000
206-000.000-728.000	POSTAGE	308	271	1,000	1,000
206-000.000-740.000	OPERATING SUPPLY	11,411	8,420	25,000	35,000

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
206-000.000-740.001	EMS SUPPLIES	13,865	10,353	15,000	15,000
206-000.000-740.002	CERT PROGRAM SUPPLIES	1,534		1,000	1,000
206-000.000-742.000	GAS & OIL	7,053	8,366	6,000	6,000
206-000.000-742.001	DIESEL FUEL	13,732	17,111	15,000	20,000
206-000.000-802.000	ENGINEERING COST			500	500
206-000.000-803.001	G.I.S. PROGRAM COSTS			500	500
206-000.000-804.000	AUDIT FEES	8,625	8,850	9,000	9,000
206-000.000-806.000	COMPUTER SERVICES	7,032	5,643	12,000	10,000
206-000.000-806.001	INTERNET SERVICES	1,525	1,485	1,500	1,500
206-000.000-809.732	PENSION COSTS				
206-000.000-810.000	OUTSIDE SERVICES	6,349	934	2,500	10,000
206-000.000-810.001	OUTSIDE SERVICES - SERV. FEES	39,944	31,056	34,000	36,125
206-000.000-810.004	OUTSIDE SERVICES - HUM RES	11,778	298	1,000	3,000
206-000.000-812.000	ADMINISTRATION COSTS	110,000	100,833	110,000	110,000
206-000.000-813.000	SPRINKLER PLAN REVIEW EXPENSE				4,000
206-000.000-828.000	CONFERENCES/DUES/TRAINING	610	2,181	4,000	4,000
206-000.000-830.000	CIVIL SERVICE	5,782	6,489	7,000	6,000
206-000.000-831.000	LEGAL FEES	-			
206-000.000-840.000	MEDICAL SERVICE	14,177	527	12,000	12,000
206-000.000-851.000	RADIOS & RADIO MAINTENANCE	5,003	4,219	6,000	7,000
206-000.000-852.000	TELEPHONE SERVICE	12,660	12,900	15,000	15,000
206-000.000-860.000	MILEAGE		412	500	500
206-000.000-900.000	PUBLICATIONS, LEGAL NOTICES			500	500
206-000.000-914.000	COMPREHENSIVE INSURANCE	41,430	35,906	36,000	40,000
206-000.000-915.000	VOLUNTEER INSURANCE				
206-000.000-921.000	ELECTRICAL SERVICE	18,564	16,601	20,000	22,000
206-000.000-923.000	HEAT	17,895	13,530	17,000	22,000
206-000.000-924.000	WATER & SEWER SERVICE	3,234	3,486	3,600	3,600
206-000.000-931.000	CONTRACTED SERV/BLDG MAINT	9,722	7,393	7,000	5,000
206-000.000-933.000	VEHICLE MAINTENANCE	34,514	43,681	46,000	35,000
206-000.000-933.001	VEHICLE MAINTENANCE-EMS	32,187	24,768	29,000	25,000
206-000.000-939.000	EQUIPMENT MAINTENANCE	14,714	12,905	15,000	15,000
206-000.000-942.000	HYDRANT RENTAL	23,160	23,160	23,560	23,160
206-000.000-956.000	CONTINGENCY				
206-000.000-957.000	PRIOR YEAR EXPENSE				
206-000.000-959.000	BAD DEBTS				
206-000.000-960.000	EDUCATION AND TRAINING	5,602	3,437	3,500	5,500
206-000.000-960.001	EDUCATION & TRAINING-EMS	6,645	6,975	8,000	10,000
206-000.000-964.000	PRIOR YEAR TAX REFUNDS	21,895	31,400	36,500	46,800
206-000.000-965.000	MISCELLANEOUS		414		
206-000.000-965.005	BANK SERVICE CHARGES	1,127	81		1,000
206-000.000-976.000	BUILDING ADD/IMPROVEMENTS	13,120	4,708	55,000	5,000
206-000.000-977.000	COMPUTER	520	335	13,000	2,000
206-000.000-977.001	EMS EQUIPMENT	489	3,655	5,000	5,000
206-000.000-977.002	FIRE FIGHTING EQUIPMENT	17,175	3,302	10,000	15,000
206-000.000-978.000	EQUIPMENT EXPENSE	58,279		5,000	5,000
206-000.000-980.000	EQUIPMENT RESERVE				25,000
206-000.000-980.001	EQUIPMENT REPLACEMENT PAYMENT				
206-000.000-994.000	LONG TERM BOND PAYMENTS				
206-000.000-996.000	INTEREST-LONG TERM DEBT				
206-000.000-996.001	PRINCIPAL-LONG TERM DEBT				
206-000.000-999.995	APPROPRIATION-FIRE BOND PMTS				
206-000.000-999.999	APPROPRIATION TRANSFER OUT				
Total Appropriations:		5,355,446	4,557,852	5,135,774	5,002,076
Net Difference between Revenues and Expenditures		(157,377)	348,192	0	(0)

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Revenue					
POLICE FUND					
207-000.000-406.000	TAX REVENUE-CHARTER MILLAGE				
207-000.000-407.000	TAXES-OP - ADV	1,342,175	1,403,594	1,403,391	1,246,817
207-000.000-422.000	PRIOR YEAR TAX RECEIPTS	5,673	3,878	3,000	
207-000.000-664.000	INTEREST	1,212	188	965	5,000
207-000.000-695.000	MISC REVENUE				
207-000.000-699.090	PRIOR YEAR FUND BALANCE				150,923
207-000.000-699.101	APPROPRIATION TRANSFER IN				
Total REVENUE:		1,349,061	1,407,660	1,407,356	1,402,740
Appropriations					
207-000.000-807.000	CONTRACT SERV - SHERIFF DEPT	1,290,547	1,200,817	1,395,356	1,387,790
207-000.000-964.000	PRIOR YEAR TAX REFUNDS	5,813	9,911	12,000	14,950
207-000.000-965.005	BANK SERVICE CHARGES	154	3		
Total Appropriations:		1,296,513	1,210,731	1,407,356	1,402,740
Net of Revenues & Appropriations:		52,548	196,929	(0)	(0)

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Revenue					
PARKS & RECREATION FUND					
208-000.000-490.200	GENERAL DONATIONS		(324)	500	
208-000.000-490.201	RUN LIKE A MOTHER		18,521	18,000	8,000
208-000.000-490.202	TROOP TROT		5,180	5,000	4,000
208-000.000-490.203	BOWLING		853	500	500
208-000.000-490.205	SPECIAL EVENT TRIPS		3,120	3,000	2,000
208-000.000-490.206	HAYRIDE		2,901	2,900	1,000
208-000.000-490.210	PLAYGROUND EQUIPMENT		3,000	3,000	
208-000.000-664.000	INTEREST		0	5	
208-000.000-699.090	PRIOR YEAR FUND BALANCE		0	7,542	
Total REVENUE:		-	33,253	40,447	15,500
Appropriations					
208-000.000-740.201	RUN LIKE A MOTHER		4,835	5,000	5,000
208-000.000-740.202	TROOP TROT		3,057	3,000	4,000
208-000.000-740.203	BOWLING		340	500	500
208-000.000-740.204	FISHING TOURNAMENT		510	500	
208-000.000-740.205	SPECIAL EVENT TRIPS		3,844	4,000	2,000
208-000.000-740.206	HAYRIDE		1,567	1,600	3,250
208-000.000-740.207	CHRISTMAS TREE LIGHTING		264	500	300
208-000.000-740.208	FAMILY FUN NIGHT		150	150	450
208-000.000-740.210	PLAYGROUND EQUIPMENT		25,197	25,197	
Total Appropriations:		-	39,763	40,447	15,500
Net of Revenues & Appropriations:		0	(6,511)	0	0

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Revenue	BUILDING/INSPECTION FUND				
249-000.000-451.000	ADDRESS ASSIGNMENT FEES		100		
249-000.000-453.000	PLUMBING PERMITS	31,007	36,000	38,000	40,000
249-000.000-480.000	BUILDING PERMITS	182,468	248,775	255,000	150,000
249-000.000-480.001	PROCESSING FEES - BLDG FUND	12,322	12,690	14,000	
249-000.000-481.000	ELECTRICAL PERMITS	45,797	43,790	47,000	45,000
249-000.000-482.000	HEATING/REFRIGERATION PERMITS	43,513	50,186	53,000	45,000
249-000.000-483.000	PLAN REVIEW FEES	10,205	15,676	16,000	10,000
249-000.000-483.001	BLDG BOARD REVIEW FEES	250			
249-000.000-484.000	ZONING REVIEW FEES			1,000	5,000
249-000.000-487.000	RENTAL INSPECTION FEES	10,180	19,890	25,000	10,000
249-000.000-488.000	MECHANICAL CONTRACTORS REG	7,250	6,395	7,000	5,000
249-000.000-501.000	FEDERAL GRANTS	640	588		
249-000.000-631.000	OTHER FEES				
249-000.000-659.000	BLDG BONDS FORFEITED	10,916	10,745	11,000	5,000
249-000.000-664.000	INTEREST		0		5,000
249-000.000-674.000	INVOICE REVENUE				
249-000.000-676.000	INSURANCE CLAIMS	130			
249-000.000-695.000	MISC REVENUE				
249-000.000-695.002	INSURANCE PREM EMP CONTR	4,673	3,199	3,000	
249-000.000-699.090	PRIOR YEAR FUND BALANCE				
249-000.000-699.101	APPRO TRANSFER IN -GENL FUND	150,466	30,000	30,772	269,305
Total REVENUE:		509,815	478,034	500,772	589,305
Appropriations					
249-000.000-704.371	BUILDING OFFICIAL'S SALARY	26,964	30,124	32,792	58,512
249-000.000-705.371	INSPECTOR'S SALARIES	18,132	11,989	18,534	51,525
249-000.000-706.000	CLERICAL SALARIES	84,149	73,997	82,782	84,405
249-000.000-707.000	PART TIME SALARIES	49,981	45,250	50,000	50,000
249-000.000-709.000	OVERTIME				
249-000.000-715.000	FICA	13,771	12,203	13,400	15,160
249-000.000-715.001	FICA MEDICARE	3,221	2,854	3,130	3,540
249-000.000-716.000	GROUP HEALTH	58,523	52,879	59,530	73,611
249-000.000-716.001	DISABILITY INSURANCE	2,923	3,908	3,525	3,525
249-000.000-716.002	RETIREE GROUP HEALTH	95,891	89,423	95,849	105,978
249-000.000-716.003	RETIREE HEALTH CONTRIBUTION	13,300		-	-
249-000.000-717.000	LIFE INSURANCE	890	945	1,300	1,200
249-000.000-717.001	RETIREE LIFE INSURANCE	474	504	430	480
249-000.000-718.000	EMPLOYER PENSION COST	30,749	31,238	35,880	46,670
249-000.000-719.002	OPTICAL INSURANCE	597	479	1,000	1,000
249-000.000-719.004	RETIREE OPTICAL INSURANCE	945	1,094	1,200	
249-000.000-721.000	LONGEVITY	11,951	6,000	6,320	11,000
249-000.000-723.002	CLERICAL CLOTHING ALLOWANCE	50	50	50	50
249-000.000-725.000	WORKERS COMP INSURANCE	3,527	1,971	2,800	5,000
249-000.000-727.000	OFFICE SUPPLIES	2,226	3,227	5,000	5,000
249-000.000-728.000	POSTAGE	1,078	1,292	1,500	1,500
249-000.000-740.000	OPERATING SUPPLY	501	800	500	500
249-000.000-741.000	UNIFORMS	1,028	402	1,500	2,500
249-000.000-742.000	GAS & OIL	3,859	4,504	5,000	5,000
249-000.000-801.000	TEMPORARY SALARIES	36,388	34,588	35,000	5,000
249-000.000-802.000	ENGINEERING COST			500	1,500
249-000.000-803.001	GIS PROGRAM COST		400		
249-000.000-804.000	AUDIT FEES	3,450	3,540	3,600	3,600
249-000.000-806.000	COMPUTER SERVICES	12,350	12,042	13,000	13,000
249-000.000-806.001	INTERNET SERVICES	272	272	500	500
249-000.000-810.000	OUTSIDE SERVICES	1,224	238	1,000	2,000
249-000.000-810.004	OUTSIDE SERVICES-ARBITRATION	110			
249-000.000-810.005	OUTSIDE SRV-PLAN REVIEW FEES				5,000
249-000.000-812.000	ADMINISTRATION COSTS				
249-000.000-815.000	COMMITTEE MEMBER'S FEES	150	300	1,000	2,000
249-000.000-828.000	CONFERENCES/DUES/TRAINING	1,857	2,485	3,000	5,000
249-000.000-831.000	LEGAL FEES	1,325	2,765	2,000	2,000
249-000.000-832.000	TITLE SEARCH/FILING FEES	100	200		
249-000.000-852.000	TELEPHONE SERVICE	5,592	4,890	6,000	6,000
249-000.000-860.000	MILEAGE		286	100	500
249-000.000-900.000	PUBLICATIONS, LEGAL NOTICES	3,670		1,000	1,000
249-000.000-914.000	COMPREHENSIVE INSURANCE	4,147	3,236	3,000	5,000
249-000.000-921.000	ELECTRICAL SERVICE	3,657	3,691	3,500	3,500
249-000.000-923.000	HEAT	730	420	800	800
249-000.000-924.000	WATER & SEWER SERVICE	188	213	250	250
249-000.000-931.000	CONTRACTED SERV/BLDG MAINT	540	502	1,000	4,000
249-000.000-933.000	VEHICLE MAINTENANCE	3,402	1,829	2,000	2,000
249-000.000-939.000	EQUIPMENT MAINTENANCE	21		500	500
249-000.000-976.000	BUILDING ADD/IMPROVEMENTS	4,909			
249-000.000-977.000	COMPUTER	1,004		1,000	
249-000.000-978.000	EQUIPMENT EXPENSE				
Total Appropriations:		509,815	447,027	500,772	589,305
Net of Revenues & Appropriations:		0	31,008	0	0

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Revenue	LIBRARY FUND				
271-000.000-491.102	LIBRARY CARDS - NEW	5,049	1,975	3,000	1,500
271-000.000-491.104	OVERDUE FINES	1,692	1,626	1,500	1,500
271-000.000-491.106	COPY & PRINT CHARGES	359	305	300	300
271-000.000-491.108	FAX COPIES	69	102	50	80
271-000.000-491.110	LIBRARY CARD - RENEWALS		1,693	2,000	1,300
271-000.000-491.112	USED BOOK SALES	3,766	4,279	3,500	3,500
271-000.000-491.114	PRODUCT SALES	673	324	400	400
271-000.000-491.116	DONATIONS	14,674	380	500	100
271-000.000-491.118	NONRESIDENT COMPUTER USE	10	7	10	
271-000.000-491.120	FUNDRAISER - ENTERTAINMENT BOOKS	350	250	100	
271-000.000-491.122	FRIENDS OF THE LIBRARY	15		15	
271-000.000-491.124	FUNDRAISER - KROGER COMM REWARDS	1,075	808	800	800
271-000.000-491.126	FUNDRAISER - VENDOR SALES	3,139	1,683	2,500	2,000
271-000.000-491.128	FUNDRAISER - St. HUBERT'S	1,514	2,291	2,300	2,000
271-000.000-491.130	FUNDRAISER - KROGER BOOK SALES	1,439	197	1,100	500
271-000.000-491.132	FUNDRAISER - FIREMEN'S BREAKFAST	543		400	400
271-000.000-491.134	FUNDRAISER - WHITE ELEPHANT SALE	1,571		1,200	
271-000.000-491.136	FUNDRAISERS - OTHER	264	1,151	600	
271-000.000-491.138	GRANTS				
271-000.000-664.000	APPRO TRANSFER IN -GENL FUND		0		
Total REVENUE:		36,203	17,071	20,275	14,380
Appropriations					
271-000.000-741.102	ADVERTISING	74	161	1,000	1,000
271-000.000-741.104	BOOKS & MARTERIALS	3,724	3,625	3,475	2,300
271-000.000-741.106	COMPUTER EQUIPMENT		1,317	400	500
271-000.000-741.108	COMPUTER SERVICES		30		30
271-000.000-741.112	EQUIPMENT	295	1,316	2,500	2,000
271-000.000-741.114	FUNDRAISING EXPENSE	1,475	123	100	100
271-000.000-741.114	GRANT RELATED EXPENSE		759		
271-000.000-741.120	OFFICE SUPPLIES	59	545	2,500	
271-000.000-741.122	OPERATING SUPPLIES	568	1,355	1,500	2,500
271-000.000-741.124	OUTSIDE SERVICES	75	2,600	100	1,600
271-000.000-741.126	POSTAGE		42	3,000	2,100
271-000.000-741.128	PROFESSIONAL SERVICES		290		
271-000.000-741.132	REPAIRS/MAINTENANCE	136	437	500	500
271-000.000-741.134	SOFTWARE	4,273	148	3,600	150
271-000.000-741.138	TELEPHONE				1,600
271-000.000-741.140	UTILITIES & INTERNET	1,552	1,479	1,600	
Total Appropriations:		12,231	14,226	20,275	14,380
Net of Revenues & Appropriations:		23,971	2,845	0	0

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Revenue					
GRANT FUND					
275-000.000-574.000	GRANT INCOME SMART	61,850	67,743	96,927	82,118
275-000.000-574.001	SMART SPECIALIZED SERVICES	5,241	2,431	3,000	3,000
275-000.000-575.293	WETLANDS/COSTAL GRANT (DEQ)				
275-000.000-660.000	GRANT INCOME CDBG				
275-000.000-660.001	SR ACTIVITY-OTHER BLOCK G	12,200		37,200	12,200
275-000.000-660.005	SMART INCOME -SUMMER SHUTTLE	32,579			
275-000.000-660.006	GRANT INCOME-PUBLIC WORKS				
275-000.000-664.000	INTEREST	2	1	250	250
275-000.000-675.000	CONTRIBUTIONS-PRIVATE SOURCES		100		
275-000.000-676.000	INSURANCE CLAIMS				
275-000.000-685.000	WORKERS COMP RECOVERY				
275-000.000-695.000	MISC REVENUE	1,672	2,410	2,200	200
275-000.000-695.002	INSURANCE CLAIM REIMB				
275-000.000-699.101	APPRO TRANSFER IN -GENL FUND				77,793
275-297.000-580.000	INTERGOVERNMENTAL REVENUE				
275-297.000-660.000	GRANT INCOME CDBG	3,200			
Total REVENUE:		116,743	72,684	139,577	175,561
Appropriations					
275-000.000-965.001	CHARTER BUS SERVICES				
275-291.000-706.000	CLERICAL SALARIES	(170)		888	45,768
275-291.000-707.000	PART TIME SALARIES	40,330	37,134	41,050	29,050
275-291.000-707.291	VAN PROGRAM WAGES	1,849	1,198	2,000	
275-291.000-709.000	OVERTIME				
275-291.000-715.000	FICA	3,127	2,502	4,580	4,640
275-291.000-715.001	FICA MEDICARE	731	585	1,070	1,080
275-291.000-716.000	GROUP HEALTH	14,726	14,619	15,072	22,616
275-291.000-716.001	DISABILITY INSURANCE	(73)		875	875
275-291.000-716.003	RETIREE HEALTH CONTRIBUTION	3,200		-	-
275-291.000-717.000	LIFE INSURANCE	(23)		270	270
275-291.000-718.000	EMPLOYER PENSION COST	543	416	1,700	10,980
275-291.000-719.002	OPTICAL INSURANCE	149	137	160	160
275-291.000-721.000	LONGEVITY	2,000	1,699	2,000	2,000
275-291.000-723.002	CLERICAL CLOTHING ALLOWANCE	25		25	25
275-291.000-725.000	WORKERS COMP INSURANCE				
275-291.000-727.000	OFFICE SUPPLIES	201	592	1,000	500
275-291.000-728.000	POSTAGE				
275-291.000-742.000	GAS & OIL				
275-291.000-742.001	DIESEL FUEL	10,420	15,367	19,539	10,000
275-291.000-806.000	COMPUTER SERVICES				
275-291.000-806.001	INTERNET SERVICES	709	766	600	600
275-291.000-810.000	OUTSIDE SERVICES	1,483	18	1,000	1,000
275-291.000-812.005	ADMIN FEES - INTERGOVT				
275-291.000-828.000	CONFERENCES/DUES/TRAINING			500	500
275-291.000-852.000	TELEPHONE SERVICE	1,587	1,569	2,200	2,200
275-291.000-860.000	MILEAGE				
275-291.000-881.002	SENIOR ACTIVITY - OTHER	642	667	1,000	1,500
275-291.000-900.000	PUBLICATIONS, LEGAL NOTICES			500	500
275-291.000-914.000	COMPREHENSIVE INSURANCE	2,328	1,875	3,050	3,000
275-291.000-933.000	VEHICLE MAINTENANCE	4,440	5,862	6,000	4,000
275-291.000-965.000	MISCELLANEOUS	104			
275-291.000-976.000	BUILDING ADD/IMPROVEMENTS				
275-291.000-977.000	COMPUTER	20	1,665	2,000	
275-291.000-978.000	EQUIPMENT EXPENSE			1,500	2,500
275-294.000-707.000	PART TIME SALARIES - DIAL-A-RIDE	5,781	7,927	9,528	9,528
275-294.000-709.000	OVERTIME				
275-294.000-715.000	FICA	359	491	590	590
275-294.000-715.001	FICA MEDICARE	84	115	140	140
275-294.000-725.000	WORKERS COMP INSURANCE	2,316	1,853	2,000	2,500
275-294.000-742.000	GAS & OIL				
275-294.000-852.000	TELEPHONE SERVICE	1,130	933	1,000	1,000
275-294.000-933.000	VEHICLE MAINTENANCE				2,000
275-295.000-707.000	PARTTIME SALARIES - SUMMR SHUTTLE	8,163	7,312	11,000	11,000
275-295.000-715.000	FICA	506	453	680	680
275-295.000-715.001	FICA MEDICARE	118	106	160	160
275-295.000-725.000	WORKERS COMP INSURANCE			200	
275-295.000-741.000	UNIFORMS			200	200
275-295.000-742.000	GAS & OIL				
275-295.000-742.001	DIESEL FUEL	3,000	3,000	3,000	3,000
275-295.000-810.000	OUTSIDE SERVICES	400	950	2,500	1,000
275-295.000-933.000	VEHICLE MAINTENANCE				
275-297.000-803.000	PLANNING CONSULTANT	3,200			
275-297.000-967.000	PROJECT COST				
275-297.000-976.000	BUILDING ADD/IMPROVEMENTS				
Total Appropriations:		113,406	109,809	139,577	175,561
Net of Revenues & Appropriations:		3,337	(37,126)	0	0

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Revenue					
WATER & SEWER FUND					
592-000.000-424.000	CFT TAX				
592-000.000-452.000	LICENSE FEES-SEWER	380	455	1,000	1,000
592-000.000-453.000	PLUMBING PERMITS				
592-000.000-454.000	INSPECTION FEES	48,610	28,975	40,000	60,000
592-000.000-501.000	FEDERAL GRANTS	6,413	7,643	7,000	
592-000.000-607.596	ADMINISTRATION FEES - TRASH FUND		10,351	12,000	11,300
592-000.000-615.000	WATER TAPS	2,600	4,075	10,000	8,000
592-000.000-616.000	SEWER TAPS	14,400	24,000	25,000	25,000
592-000.000-630.000	HYDRANT RENTAL	23,160		23,560	23,560
592-000.000-640.000	METER REPAIRS & DAMAGES	11,555	2,872	5,000	10,000
592-000.000-643.000	WATER TAPS INSTALLATION	19,470	39,030	40,000	40,000
592-000.000-645.000	WATER INCOME	2,503,735	2,566,964	2,787,000	2,478,000
592-000.000-646.000	SEWER INCOME	3,045,621	3,145,650	3,476,500	3,226,500
592-000.000-647.000	IWC REVENUE	68,409	75,526	81,000	65,000
592-000.000-648.000	Contributed Capital Revenue	40,880	43,840	50,000	50,000
592-000.000-649.000	PUMP STATION REVENUE	2,730	2,100	2,300	2,300
592-000.000-656.001	PENALTY & INTEREST-LATERALS	12,479	275	15,000	15,000
592-000.000-656.002	PENALTY/INTEREST REPAIR/DAMAGE	295	(153)	150	150
592-000.000-656.003	PENALTY CHGS WATER/SEWER BILLS	115,372	109,235	115,750	80,000
592-000.000-656.004	VIOLATION - WATER USE	2,525	2,500		
592-000.000-658.000	NSF FEES	817	825		
592-000.000-664.000	INTEREST	92	69		5,000
592-000.000-664.001	INTEREST-RECEIVING				70,000
592-000.000-665.000	BOND CONST. FUND INTEREST				
592-000.000-673.000	SALE OF FIXED ASSETS				5,000
592-000.000-676.000	INSURANCE CLAIMS				
592-000.000-677.000	COST RECOVERIES-FROM TOWNSHIP	19,878	23,164	37,000	25,000
592-000.000-685.000	WORKERS COMP RECOVERY				4,500
592-000.000-695.000	MISC REVENUE	14,452	34,472	37,000	12,000
592-000.000-695.002	INSURANCE PREM EMP CONTR	6,576	7,684	8,000	8,000
592-000.000-695.xxx	LABOR CONTRACT SAVINGS				90,000
592-000.000-699.090	PRIOR YEAR FUND BALANCE				
592-000.000-699.465	APPRO TRANSFER IN -Public Works Fund				
Total REVENUE:		5,960,449	6,129,552	6,773,260	6,315,310
Appropriations					
592-000.000-704.000	SUPERINTENDENT'S SALARY	53,809	41,772	47,959	72,482
592-000.000-705.000	FOREMAN'S SALARY				57,120
592-000.000-706.000	CLERICAL SALARIES	174,708	130,097	143,212	133,008
592-000.000-707.000	PART TIME SALARIES				
592-000.000-707.001	ACTING RANK				
592-000.000-709.000	OVERTIME	55,027	53,726	62,500	65,000
592-000.000-711.000	UTILITY WORKER'S SALARIES	457,574	420,469	478,054	362,022
592-000.000-711.001	STANDBY	16,831	13,575	18,380	18,380
592-000.000-715.000	FICA	48,789	42,359	46,880	43,900
592-000.000-715.001	FICA MEDICARE	11,390	9,907	10,620	10,270
592-000.000-716.000	GROUP HEALTH	244,827	165,693	203,578	268,824
592-000.000-716.001	DISABILITY INSURANCE	11,625	12,684	14,000	12,850
592-000.000-716.002	RETIREE GROUP HEALTH	362,710	157,624	190,382	206,299
592-000.000-716.003	RETIREE HEALTH CONTRIBUTION	59,000			-
592-000.000-717.000	LIFE INSURANCE	3,471	3,623	4,100	4,100
592-000.000-717.001	RETIREE LIFE INSURANCE	1,062	1,008	1,175	1,234
592-000.000-718.000	EMPLOYER PENSION COST	170,624	171,633	192,200	169,920
592-000.000-719.001	DENTAL INSURANCE				
592-000.000-719.002	OPTICAL INSURANCE	2,287	1,902	2,540	2,540
592-000.000-719.004	RETIREE OPTICAL INSURANCE	2,113	2,213	2,400	
592-000.000-721.000	LONGEVITY	31,325	22,500	29,500	23,500
592-000.000-723.002	CLERICAL CLOTHING ALLOWANCE	100	75	100	100
592-000.000-725.000	WORKERS COMP INSURANCE	26,609	18,853	20,000	25,000
592-000.000-727.000	OFFICE SUPPLIES	11,356	5,889	15,000	15,000
592-000.000-728.000	POSTAGE	24,171	20,666	24,000	24,000
592-000.000-740.000	OPERATING SUPPLY	101,604	281,139	285,000	100,000
592-000.000-741.000	UNIFORMS	1,734	17,000	17,000	10,000
592-000.000-742.000	GAS & OIL	20,324	31,251	36,000	20,000
592-000.000-742.001	DIESEL FUEL	9,502	14,043	16,000	12,000
592-000.000-745.000	UTILITY SUPPLIES				
592-000.000-750.000	WATER PURCHASES	1,201,662	1,073,077	1,165,000	1,150,000
592-000.000-751.000	SEWAGE TREATMENT	1,903,631	2,006,404	2,200,000	2,100,000

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
592-000.000-753.000	IWC Expense	63,474	56,545	65,000	65,000
592-000.000-801.000	TEMPORARY SALARIES	3,712	13,688	16,000	
592-000.000-802.000	ENGINEERING COST	7,467	484	3,000	18,000
592-000.000-803.001	G.I.S. PROGRAM COSTS		600	2,500	2,500
592-000.000-804.000	AUDIT FEES	8,625	8,850	9,000	9,000
592-000.000-804.001	ACCT SERVICES-NON AUDIT				
592-000.000-805.000	PLUMBING INSPECTION FEES				
592-000.000-806.000	COMPUTER SERVICES	13,824	13,552	14,000	14,000
592-000.000-806.001	INTERNET SERVICES	1,258	1,161	1,275	1,275
592-000.000-809.731	PENSION COST	53			
592-000.000-810.000	OUTSIDE SERVICES	10,796	9,231	15,000	40,000
592-000.000-810.002	OUTSIDE SERVICES-MAILING	8,137	2,745	3,800	3,800
592-000.000-810.004	OUTSIDE SERVICES-HUM. RES.	1,157			
592-000.000-812.000	ADMINISTRATION COSTS	110,000	100,833	110,000	110,000
592-000.000-828.000	CONFERENCES/DUES/TRAINING	7,855	5,664	5,000	5,000
592-000.000-831.000	LEGAL FEES	6,167	285	1,000	1,000
592-000.000-835.001	DAMAGE CLAIMS		500	3,000	3,000
592-000.000-851.000	RADIOS & RADIO MAINTENANCE	919	116,043	116,000	50,000
592-000.000-852.000	TELEPHONE SERVICE	5,716	5,354	6,500	9,500
592-000.000-860.000	MILEAGE			100	100
592-000.000-900.000	PUBLICATIONS, LEGAL NOTICES	3,792	1,031	1,500	1,500
592-000.000-914.000	COMPREHENSIVE INSURANCE	14,729	11,929	12,000	22,000
592-000.000-921.000	ELECTRICAL SERVICE	42,470	44,656	50,000	40,000
592-000.000-923.000	HEAT	7,769	6,887	16,500	12,000
592-000.000-924.000	WATER & SEWER SERVICE	406	407	500	500
592-000.000-931.000	CONTRACTED SERV/BLDG MAINT	11,507	5,006	7,200	7,200
592-000.000-932.000	METER REPAIRS/REPLACEMENT	2,307			15,000
592-000.000-933.000	VEHICLE MAINTENANCE	14,031	13,831	15,000	15,000
592-000.000-939.000	EQUIPMENT MAINTENANCE	11,099	616	7,500	10,000
592-000.000-956.000	CONTINGENCY	1,444			
592-000.000-957.000	PRIOR YEAR EXPENSE				
592-000.000-959.000	BAD DEBTS				1,000
592-000.000-965.000	MISCELLANEOUS	287	5	5,000	1,000
592-000.000-965.005	BANK SERVICE CHARGES	18,910	9,888	12,000	
592-000.000-968.000	DEPRECIATION	844,700	773,428	900,000	900,000
592-000.000-968.001	AMORTIZATION-BOND COST				
592-000.000-968.003	GAIN/LOSS ON DISPOSAL				
592-000.000-972.000	WATER LINE MAINT		17,739		
592-000.000-972.001	WATER METER TESTING/REPAIR			1,000	5,000
592-000.000-973.000	SEWER LINE MAINT	17,594		20,000	20,000
592-000.000-976.000	BUILDING ADD/IMPROVEMENTS				
592-000.000-977.000	COMPUTER	687	2,580	3,000	3,000
592-000.000-978.000	EQUIPMENT EXPENSE	3,676	188	7,305	22,386
592-000.000-995.000	INTEREST-BUILDING				
592-000.000-996.000	INTEREST-LONG TERM DEBT	4,852			
592-000.000-996.001	PRINCIPAL-LONG TERM DEBT				
592-000.000-999.465	APPRO TRANSFR OUT - Public Works Fund		118,000	118,000	
Total Appropriations:		6,257,284	6,060,907	6,773,260	6,315,310
Net of Revenues & Appropriations:		(296,835)	68,645	0	0

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Revenue					
DRAIN DISTRICT BOND FUND					
594-000.000-654.000	DRAIN BOND REVENUE		241,362	190,500	432,764
Total REVENUE:		-	241,362	190,500	432,764
Appropriations					
594-000.000-810.001	OUTSIDE SERVICES - SERV. FEES		95	300	300
594-000.000-995.001	BOND PAYMENTS - NGI 2008		11,073	11,500	11,073
594-000.000-995.002	BOND PAYMENTS - NGI 2010		881	1,000	1,410
594-000.000-995.005	BOND PAYMENTS - MID 2010A				151,858
594-000.000-995.020	BOND PAYMENTS - OMI 2010				30,495
594-000.000-995.021	BOND PAYMENTS - OMI 2010B		8,325	8,500	6,753
594-000.000-995.022	BOND PAYMENTS - OMI 2011				40,797
594-000.000-995.001	BOND INTEREST - NGI 2008		17,834	18,000	20,866
594-000.000-995.002	BOND INTEREST - NGI 2010		1,169	6,200	800
594-000.000-995.005	BOND INTEREST - MID 2010A		131,701	132,000	139,688
594-000.000-995.020	BOND INTEREST - OMI 2010		8,811	10,000	19,186
594-000.000-995.021	BOND INTEREST - OMI 2010B		3,077	3,000	9,538
594-000.000-995.022	BOND INTEREST - OMI 2011				
Total Appropriations:		-	182,966	190,500	432,764
Net of Revenues & Appropriations:		0	58,396	0	(0)
Revenue					
TRASH COLLECTION FUND					
596-000.000-638.000	TRASH COLLECTION REVENUE	781,907	1,104,728	1,235,000	1,319,400
596-000.000-638.010	FEE REDUCTIONS	(347)	(920)	(3,000)	(3,000)
596-000.000-656.004	PENALTIES-TRASH COLLECTION	13,243	20,877	22,000	8,300
596-000.000-699.090	PRIOR YEAR FUND BALANCE				
Total REVENUE:		794,803	1,124,685	1,254,000	1,324,700
Appropriations					
596-000.000-758.000	TRASH COLLECTION EXPENSE	781,560	1,091,688	1,236,000	1,310,400
596-000.000-812.000	ADMINISTRATION FEES - W/S		10,351	12,000	11,300
596-000.000-900.000	PUBLICATIONS, LEGAL NOTICES	5,556		6,000	3,000
596-000.000-965.005	BANK SERVICE CHARGES				
Total Appropriations:		787,116	1,102,039	1,254,000	1,324,700
Net of Revenues & Appropriations:		7,687	22,646	0	0

GL Number	Description	2010 Actual	2011 NOV Actual	2011 Amended	2012 ADOPTED
Governmental funds					
	GRAND TOTAL REVENUE	10,198,716	9,487,883	10,184,643	10,483,698
	GRAND TOTAL APPROPRIATIONS	10,434,729	8,657,305	10,184,643	10,483,698
	NET SURPLUS (DEFICIT)	(236,012)	830,578	(0)	(0)
Enterprise funds					
	GRAND TOTAL REVENUE	6,755,252	7,495,599	8,217,760	8,072,774
	GRAND TOTAL APPROPRIATIONS	7,044,400	7,345,912	8,217,760	8,072,774
	NET SURPLUS (DEFICIT)	(289,148)	149,688	0	(0)
All funds					
	GRAND TOTAL REVENUE	16,953,968	16,983,482	18,402,403	18,556,472
	GRAND TOTAL APPROPRIATIONS	17,479,129	16,003,217	18,402,403	18,556,472
	NET SURPLUS (DEFICIT)	(525,161)	980,266	(0)	(0)