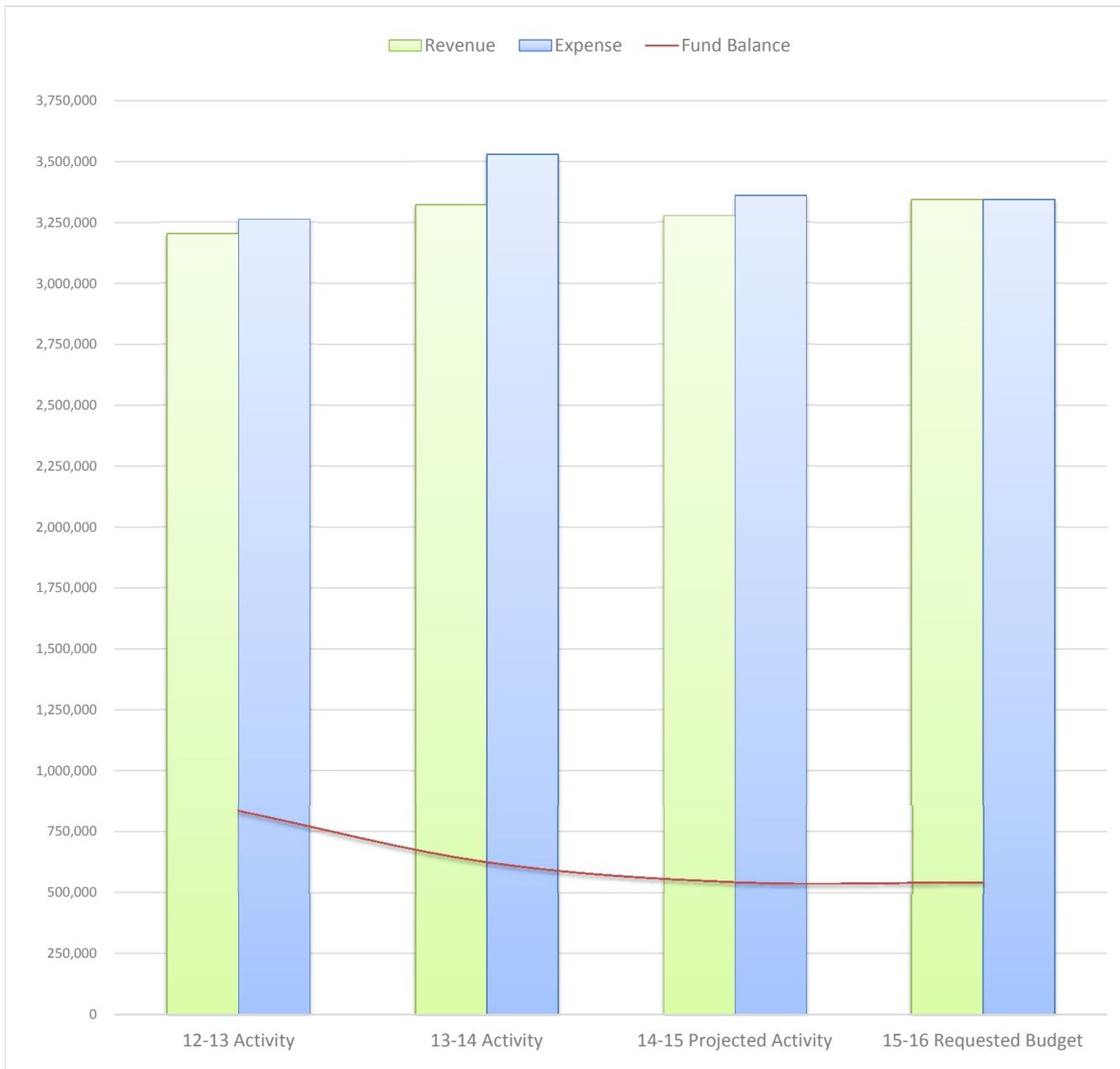


GENERAL FUND

The General Fund accounts for resources traditionally associated with governments that are not required to be accounted for in another fund. In the City of Dowagiac the functions of the General Fund include Legislative, General Administration, Grounds, Police, Fire Development and Public Services activities not recorded in Special Revenue or Enterprise Funds. The General Fund is the designated repository per Michigan law for ad valorem property taxes. Other revenue sources for the General Fund are state-shared revenues and transfers from other funds. Detailed line item information is available after the itemized activity page.

101 - GENERAL FUND



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
Fund 101 - GENERAL FUND					
ESTIMATED REVENUES					
Dept 191-ELECTIONS		0	3,353	0	0
Dept 208-PARKS		0	0	0	1,500
Dept 212-TAXES/ADMINISTRATIVE FEES		1,603,859	1,606,897	1,625,600	1,635,100
Dept 213-INTEREST/MISCELLANEOUS		5,970	4,368	5,000	5,000
Dept 214-CITY HALL OPERATIONAL OVERHEAD		74,688	76,408	75,000	77,050
Dept 216-LICENSES & PERMITS		59,972	61,282	59,300	61,350
Dept 265-GROUNDS MAINTENANCE		30,831	30,605	16,000	26,000
Dept 276-CEMETERY		31,827	44,798	42,500	46,500
Dept 299-LOCAL REVENUE SHARING		25,253	23,554	38,000	30,000
Dept 299-STATE REVENUE SHARING		644,036	652,828	666,100	687,000
Dept 301-POLICE		96,855	126,558	123,300	120,600
Dept 302-CASS COUNTY DRUG ENFORCEMENT TEAM		245,896	242,603	291,000	316,300
Dept 316-SCHOOL CROSSING GUARD		1,880	1,735	2,000	2,000
Dept 336-FIRE		106,713	95,923	81,500	79,000
Dept 371-BUILDING/PLANNING/CUSTOMER SERVICE		94,836	76,758	89,000	93,500
Dept 448-PARKING LOTS/SIDEWALK/BIKE PATH		450	0	0	0
Dept 537-AIRPORT		65,981	155,599	68,200	72,200
Dept 804-MUSEUM		115,247	119,283	94,900	91,900
TOTAL ESTIMATED REVENUES		3,204,294	3,322,552	3,277,400	3,345,000
APPROPRIATIONS					
Dept 100-		(30)	0	0	0
Dept 101-MAYOR CITY COUNCIL		8,757	12,494	15,510	15,600
Dept 172-CITY MANAGER		60,912	59,938	59,590	61,300
Dept 191-ELECTIONS		9,703	9,081	14,700	12,300
Dept 192-ELECTIONS (CONSOLIDATED)		162	0	0	0
Dept 201-FINANCE		64,960	65,777	91,920	85,900
Dept 208-PARKS		0	0	0	3,050
Dept 209-ASSESSOR		29,078	29,553	29,790	29,850
Dept 210-CITY ATTORNEY		5,260	34,889	40,000	30,000
Dept 215-CITY CLERK		46,962	37,562	26,350	31,650
Dept 263-MUNICIPAL BUILDING		136,720	132,086	111,500	102,750
Dept 265-GROUNDS RECREATION FEES/MAINTENANCE		225,739	252,125	227,320	228,350
Dept 301-POLICE		1,103,879	1,192,179	1,243,760	1,240,050
Dept 302-CASS COUNTY DRUG ENFORCEMENT TEAM		239,445	249,970	292,720	316,300
Dept 303-PART-TIME POLICE		18,288	17,297	23,900	23,500
Dept 316-SCHOOL CROSSING GUARD		6,939	7,473	7,600	7,650
Dept 336-FIRE		521,208	582,189	578,590	586,900
Dept 371-BUILDING/PLANNING/CUSTOMER SERVICE		109,931	121,864	122,390	117,450
Dept 448-PARKING LOTS/SIDEWALKS		10,949	5,383	15,460	8,950
Dept 487-BOND PAYMENTS		121,587	119,771	132,000	118,750
Dept 537-AIRPORT		81,814	167,437	80,010	100,050
Dept 804-MUSEUM		102,124	202,337	97,630	96,650
Dept 941-CONTINGENCY		0	331	60,000	60,000
Dept 953-UNEMPLOYMENT REIMBURSEMENT		8,070	7,102	15,000	7,000
Dept 954-INSURANCE		3,935	8,462	30,000	9,000
Dept 985-TRANSFERS		345,354	215,808	43,000	52,000
TOTAL APPROPRIATIONS		3,261,746	3,531,108	3,358,740	3,345,000

NET OF REVENUES/APPROPRIATIONS - FUND 101	(57,452)	(208,556)	(81,340)	0
BEGINNING FUND BALANCE	865,030	833,807	625,251	543,911
FUNDING BALANCE ADJUSTMENTS	26,229	0	0	0
ENDING FUND BALANCE	833,807	625,251	543,911	543,911

GENERAL FUND REVENUES BY TYPE

The City of Dowagiac's General Fund revenue comes from a variety of sources, the largest of which comes from property taxes. Approximately 49 percent of all General Fund revenue comes from tax on real property, personal property and payment in lieu of taxes. Due to state legislation, the tax on real property remains quite steady each year. The General Fund revenue mix continues to rely on payment in lieu of taxes from all of the City's Enterprise Funds. Payment in lieu of taxes are budgeted in the amount of 12.63 percent of all General Fund revenues. State Shared Revenue are projected to increase for FY 2013-14 but the exact amount has yet to be determined by the legislature.

TAXES/ADMINISTRATIVE FEES

Taxes and Administrative Fees account for real and personal property tax revenues collected as well as Payments in Lieu of Taxes, the collection of penalties and interest for late payments and tax administration fees incurred.

INTEREST/MISCELLANEOUS

Interest on investments is the primary source of income in these accounts.

CITY HALL OPERATIONAL OVERHEAD

In previous years this was titled Interfund Transfer. Now that labor costs are directly allocated to funds, this amount reflects the shared cost of paper, copiers, utilities, etc. at City Hall that supports the operations of other funds.

LICENSES AND PERMITS

Licenses and Permits account for revenues received from local liquor licenses, cable TV franchise fees, dog licenses and City licenses, such as yard/rummage sale permits.

GROUNDS/RECREATION FEES/MAINTENANCE

Grounds/Recreation Fees account primarily for revenues received for the use of various City parks. Revenue from park related grants are also shown in these accounts.

CEMETERY

Cemetery revenues account for the sale of cemetery lots, the collection of grave fees and tent rental during services, charges for foundations, and miscellaneous fees incurred for funeral services.

STATE REVENUE SHARING

The City of Dowagiac receives revenue sharing payments from the State of Michigan. The Michigan Constitution allocates a portion of the state sales tax to be distributed to local units on a per capita basis, using the last decennial census to determine population. The Legislature has allocated an additional portion, known as the Statutory portion, of the sales tax to be distributed to the local units, in lieu of the income and single business taxes no longer being collected.

POLICE

Police revenue accounts for activities associated with traffic enforcement, ordinance violations, and district and local fines. Grants, service fees and donations are accounted for in this category as well as reimbursements from the Cass County Drug Enforcement Team for wage and fringe benefit costs to the City.

SCHOOL CROSSING GUARDS

Reimbursements received from the Dowagiac Union School District for their portion of the cost of wages for School Crossing Guards.

FIRE

Fire revenue accounts for activities associated with Fire I and II Training class fees and for fire agreements between the City and surrounding townships.

BUILDING/PLANNING

Building/Planning revenue accounts for activities associated with code enforcement, as well as permit fees incurred for building, electrical, mechanical, plumbing permits and other fees.

AIRPORT

Airport revenue accounts for activities associated with federal and state grants, aviation fuel sales and rent/lease payments for hangar space.

MUSEUM

Museum revenue accounts for activities associated with the museum, artifact revenue, fellowship income, book sales, membership fees, donations, etc. This fund also is being reimbursed yearly by Southwestern Michigan College for their the cost of wages for the Museum Curator.

FUND BALANCE ALLOCATION

If retained earnings are proposed to be used, the amount being used will show up in this account.

GENERAL FUND EXPENDITURES (Appropriations) BY TYPE

The largest single General Fund expenditures consist of wages and benefits. These wages support the following operations: City Council, City Manager's office, Elections, Municipal Building/General Services, Finance office, Assessing, City Clerk, City Treasurer, Grounds Maintenance, Police, Fire, Building Department, Planning and Development, Airport, Major and Local Streets, Parking Lots and Sidewalks, and the Museum. The City contracts for legal services, assessing, and accounting services. Other expenditures include charges for utility costs and repairs and maintenance of equipment and buildings. Other services and charges include several miscellaneous charges, including travel and training, subscriptions and memberships and publication. Transfers out include transfers to pay the General Fund's share of debt payments and contributions to capital funds for building improvements.

GENERAL FUND – REVENUES AND EXPENDITURES – FUND 101

The General Fund accounts for revenues and expenditures that are not required to be accounted for in another fund. In the City of Dowagiac the functions of the General Fund include Legislative, General Administration, Grounds Maintenance, Police, Fire, Planning and Development, and Public Service activities not recorded in Special Revenue or Enterprise Funds. The General Fund is the designated repository per Michigan law for ad valorem property taxes. Other revenue sources for the General Fund are state shared revenues, local revenue sharing, transfers from other funds, fees and interest.

MAYOR AND CITY COUNCIL – DEPARTMENT 101

The Mayor and Council make policy decisions regarding city services and other governmental responsibilities of the city. Most policy decisions occur through the adoption of the annual budget, capital improvement projects and other ordinances and resolutions. The Council also:

- Amends and adopts policies that govern the health, safety and welfare of the City;
- Hires the City Manager to oversee the day-to-day operations of the City;
- Adopts a budget and establishes utility rates;
- Appoints members to various Advisory Boards and Commissions, Task Forces and Committees;
- Appoints members to Dowagiac District Library Board and Cass-Van Buren Emergency Services Authority;
- Enters into agreements with other governments as needed.

The Mayor is elected to a four-year term, Council members are elected to four-year staggered terms from three wards.

CITY MANAGER – DEPARTMENT 172

The City Manager is responsible for day-to-day operations of all city services. The Manager implements the policies and directions of City Council by working with and directing Department Heads and staff. The City Manager is also responsible for communication and coordination of services among residents, municipal officials, employees and other governmental and social agencies.

ELECTIONS – DEPARTMENT 191

The activities within Elections are coordinated by the City Clerk who is responsible for all local, special, state, county and federal elections held with the wards of Dowagiac. Maintaining the Qualified Voter File is also the responsibility of the City Clerk. Annual expenditures for election activity are determined, in part, by the number of elections held each year.

ELECTIONS (CONSOLIDATED) – DEPARTMENT 192

Consolidated elections, per state law, may be held in February, May (school), August and November. Annual expenditures for election activity are determined, in part, by the number of elections held each year.

FINANCE – DEPARTMENT 201

The Finance Department is responsible for developing and maintaining sound financial management information systems by developing policies and practices that preserve and protect the city's financial resources. The Finance Department provides the City Council and City administration with timely, accurate financial information to facilitate daily operations and decision making. The City Treasurer is an elected position in the Finance Department. The City Treasurer is responsible for the custody of all public monies of the City. Additionally, the Treasurer shall oversee the billing and collection of City taxes.

PARKS – DEPARTMENT 208

The City Parks department is responsible for day to day site upkeep of the public parks.

ASSESSOR – DEPARTMENT 209

The City Assessor has the responsibility for distributing the property tax burden in a fair and equitable manner, administering the Board of Review and maintaining ownership records for the City's real and personal property.

CITY ATTORNEY – DEPARTMENT 210

The City contracts with a law firm to provide legal services to the City Council and other departments regarding municipal matters, which include general municipal matters and prosecuting attorney services for ordinance violations, traffic citations, etc.

CITY CLERK – DEPARTMENT 215

The City Clerk coordinates all local, special, state, county and federal elections. Additionally, the City Clerk is the custodian of city records and maintains a complete and permanent history of actions taken by the City Council while taking accurate minutes and indexing meetings and related documents in a logical and systematic manner.

MUNICIPAL BUILDING – DEPARTMENT 263

The Municipal Building Fund accounts for activities relating to the day-to-day business operations of the City including postage, cleaning and maintenance activities and utilities.

GROUNDS DEPARTMENT – DEPARTMENT 265

The Grounds Department accounts for the costs associated with the maintenance of city parks, the Central Business District, as well as other properties within the City of Dowagiac. General upkeep as well as landscaping and restroom maintenance is included in this activity. Operation and maintenance of Riverside Cemetery falls within this department. The expense of operating the cemetery is partially offset by the charges for services.

POLICE – DEPARTMENT 301

The Police Department is responsible for promoting the health, safety and welfare of the citizens and businesses of the community in order to assure a high quality of life. Around the clock police coverage is provided to the City.

CASS COUNTY DRUG ENFORCEMENT TEAM – DEPARTMENT 302

The Cass County Drug Enforcement Team is responsible for special drug enforcement activities throughout the City of Dowagiac and Cass County. A county-wide millage funds 100% of the activities of the CCDET. City of Dowagiac officers are assigned to this task force.

SCHOOL CROSSING GUARD – DEPARTMENT 316

The School Crossing Guard program is cooperatively funded between the school district and the City to provide safety for elementary school children crossing specific intersections on their way to school.

FIRE – DEPARTMENT 336

The Fire Department is responsible for providing fire suppression services for residents and businesses of the City of Dowagiac. Additionally, the Fire Department is responsible for coordinating Emergency Management activities with the Cass County Emergency Management Director.

BUILDING – DEPARTMENT 371

The Building Department provides for public protection, safety, health and well-being by performing all inspection and enforcement functions necessary to ensure compliance with appropriate building, zoning and related codes. Responsibilities include all plan reviews, Planning Commission, Zoning Board of Appeals, Construction Board of Appeals and electrical, building, plumbing, and mechanical inspection services for the city.

PARKING LOTS/SIDEWALKS – DEPARTMENT 448

The Parking Lots/Sidewalk area of the budget provides for maintenance and repair activities of parking lots and sidewalks in the city. During the 2013/2014 FYE there was a consolidation of the Sidewalk Fund (218) into GF, (Fund Balance of \$26,229).

AIRPORT – DEPARTMENT 537

The Airport Department provides for the operation of the Dowagiac Municipal Airport.

MUSEUM – DEPARTMENT 804

The Museum Department provides for the operation of the Dowagiac Area History Museum.

CONTINGENCY – DEPARTMENT 941

Contingency funds are provided to address unforeseen items that may arise without impacting service levels in other departments of the city.

HEALTH INSURANCE – DEPARTMENT 951

Previously all General Fund health insurance costs were accounted for in this department. Now that these costs are being directly allocated to departments, this fund will be eliminated in future budgets.

UNEMPLOYMENT INSURANCE – DEPARTMENT 953

The City self funds unemployment insurance.

TRANSFERS – DEPARTMENT 985

The Transfers department provides for the general funds portion of various expenses which occur in other funds.

SPECIAL REVENUE FUNDS

The Major and Local Street Funds account for the operations of street maintenance and capital improvements. Financing is provided primarily from the City share of State collected gasoline and other vehicular taxes and from grants, per Public Act 51.

The Parks Fund accounts for the operations of park maintenance and capital improvements.

The Solid Waste Fund accounts for the revenues and expenses associated with the operation of the City's Compost site including the tax levy that is solely designated for this purpose. The current millage rate for this tax is 2.6000 mills.

The Industrial/Economic Development Fund accounts for revenues and expenses associated with all Phases of the Industrial Park.

The Local Development Finance Authority Fund accounts for revenues and expenditures associated with infrastructure improvements in the Industrial Park.

The DDA TIF Project Fund accounts for revenues and expenses associated with the Downtown Development Authority District.

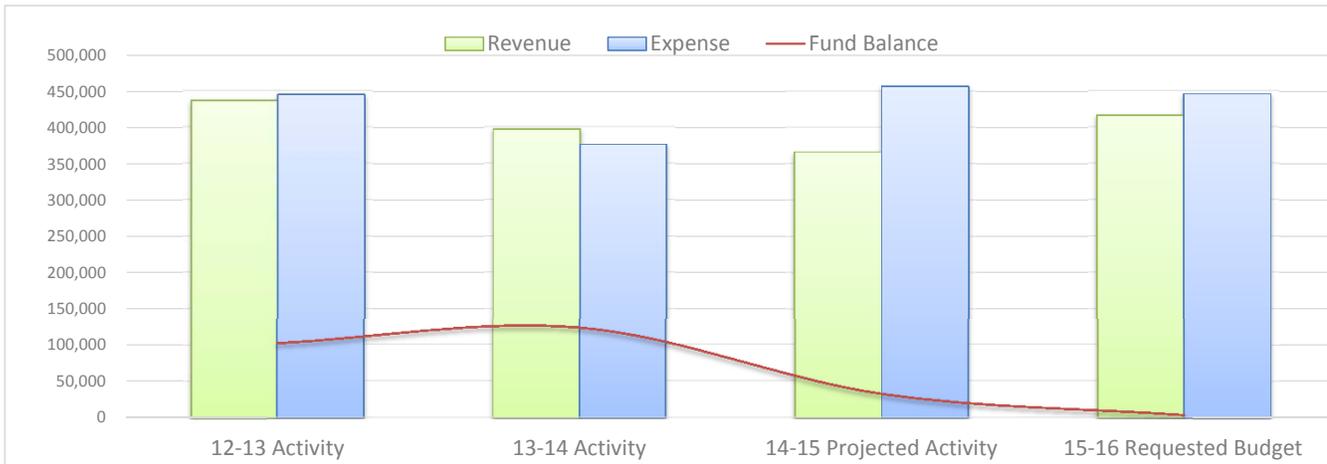
The Rehab Loan Payments Fund accounts for the revenues and expenses associated with the City's Design Review Incentive Program.

The Rental Rehab Fund accounts for the revenues and expenses associated with the Downtown Rental Rehab Program.

The Municipal Facilities/Improvements Fund accounts for the revenues and expenses associated with building improvements.

The City and Federal Drug Forfeiture Funds account for property seized through appropriate court order.

202 - MAJOR



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 202 - MAJOR STREETS

ESTIMATED REVENUES

Dept 476-STREET REVENUES	437,008	397,838	367,000	417,000
TOTAL ESTIMATED REVENUES	437,008	397,838	367,000	417,000

Estimated Revenues: The Major Streets Fund accounts for the revenues related to “major” streets within the City. The fund’s revenues come from the State Act 51 gas and weight tax distributions and transfers from other funds.

APPROPRIATIONS

Dept 448-PARKING LOTS/SIDEWALKS/BIKE PATHS	127,973	8,613	600	0
Dept 463-PAVED STREET PRESERVATION	73,721	120,951	240,010	113,600
Dept 468-ROUTINE MAINT CURB/GUTTER	0	0	300	300
Dept 469-ROUTINE MAINT CATCH BASINS	3,103	10,967	5,200	9,050
Dept 473-ROUTINE MAINT BRIDGES	15,841	3,705	15,300	6,300
Dept 475-TRAFFIC SERVICES	16,469	17,206	24,200	22,350
Dept 479-SNOW & ICE	66,904	42,297	32,000	62,500
Dept 483-ADMINISTRATIVE	34,023	34,892	37,220	37,150
Dept 485-FUND TRANSFERS	69,161	107,004	55,500	153,500
Dept 486-MAINT OF STATE TRUNKLINE	37,933	30,906	46,750	41,200
TOTAL APPROPRIATIONS	445,128	376,541	457,080	445,950

Appropriations: The Major Streets Fund accounts for the expenditures associated with the operations of street maintenance and capital improvements. Financing is provided primarily from the City’s share of State collected gasoline and other vehicular taxes and from grants, per Public Act 51. Act 51 allows for the transfer of funds to the Local Streets Fund.

NET OF REVENUES/APPROPRIATIONS - FUND 202	(8,120)	21,297	(90,080)	(28,950)
BEGINNING FUND BALANCE	109,767	101,647	122,944	32,864
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	101,647	122,944	32,864	3,914

203 - LOCAL



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 203 - LOCAL STREETS

ESTIMATED REVENUES

Dept 476-STREET REVENUES	291,104	300,153	332,600	351,600
TOTAL ESTIMATED REVENUES	291,104	300,153	332,600	351,600

Estimated Revenues: The Local Streets Fund accounts for the revenues related to “local” streets within the City. The fund’s revenues come from the State Act 51 gas and weight tax distributions and transfers from the Major Streets Fund.

APPROPRIATIONS

Dept 463-PAVED STREET PRESERVATION	137,017	175,168	196,850	213,850
Dept 464-ROUTING MAINT UNPAVED STREET	495	699	1,100	1,100
Dept 465-ROUTINE MAINT ALLEY	5,877	4,635	5,000	5,250
Dept 468-ROUTINE MAINT CURB/GUTTER	0	0	500	500
Dept 469-ROUTINE MAINT CATCH BASINS	19,489	21,249	19,200	20,750
Dept 473-ROUTINE MAINT BRIDGES	0	0	200	200
Dept 475-TRAFFIC SERVICES	5,716	7,364	6,500	6,650
Dept 479-SNOW & ICE	93,882	63,557	55,650	71,500
Dept 483-ADMINISTRATIVE	35,978	36,670	40,100	42,450
TOTAL APPROPRIATIONS	298,454	309,342	325,100	362,250

Appropriations: The Local Streets Fund accounts for the expenditures associated with the operations of street maintenance and capital improvements. Financing is provided primarily from the City share of State collected gasoline and other vehicular taxes and from grants, per Public Act 51, as well as transfers from various City funds.

NET OF REVENUES/APPROPRIATIONS - FUND 203	(7,350)	(9,189)	7,500	(10,650)
BEGINNING FUND BALANCE	21,038	13,688	4,499	11,999
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	13,688	4,499	11,999	1,349

208 - PARKS



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 208 - PARKS

ESTIMATED REVENUES

Dept 718-INFRASTRUCTURE	204,043	49,465	44,250	0
TOTAL ESTIMATED REVENUES	204,043	49,465	44,250	0

Estimated Revenues: The Parks Fund accounts for revenues related to grants, interest earned on reserves, and Park donations as well as transfers from various City funds. **This account has been listed in the GF starting in the 2016/2017 year.**

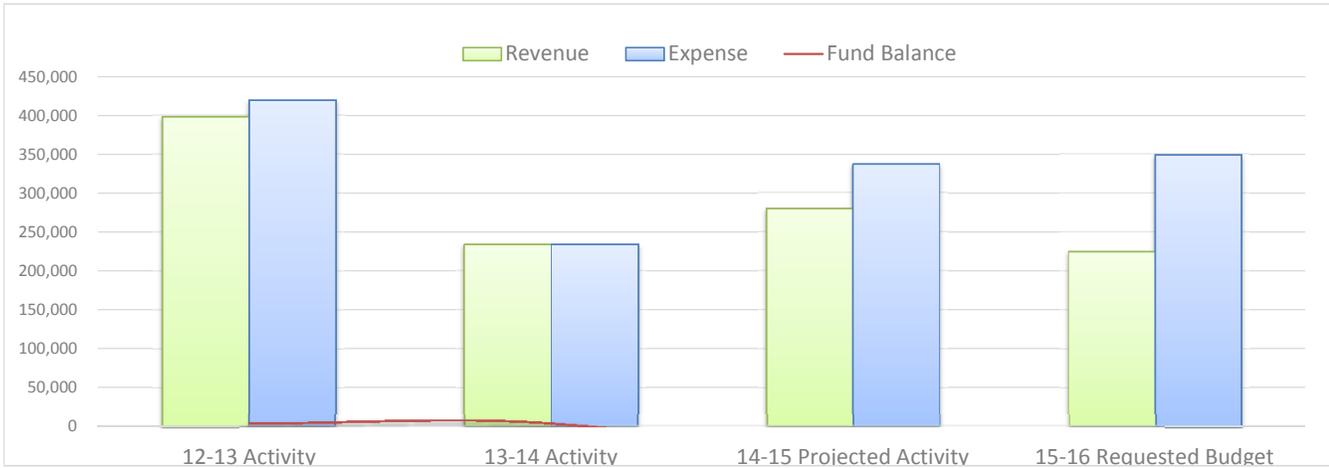
APPROPRIATIONS

Dept 718-INFRASTRUCTURE	170,713	84,347	43,500	0
TOTAL APPROPRIATIONS	170,713	84,347	43,500	0

Appropriations: The Parks Fund accounts for the expenditures associated with contractual and professional services rendered, site maintenance and improvements as well as miscellaneous and capital items. **This account has been listed in the GF starting in the 2016/2017 year.**

NET OF REVENUES/APPROPRIATIONS - FUND 208	33,330	(34,882)	750	0
BEGINNING FUND BALANCE	1,919	35,249	367	0
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	35,249	367	1,117	0

226 - SOLID WASTE



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 226 - SOLID WASTE

ESTIMATED REVENUES

Dept 523-REFUSE REMOVAL	398,781	234,481	280,400	225,000
TOTAL ESTIMATED REVENUES	398,781	234,481	280,400	225,000

Estimated Revenues: The Solid Waste Fund accounts for the revenues received from the tax levy that is solely designated for this purpose. The current millage rate for this tax is 2.6000 mills.

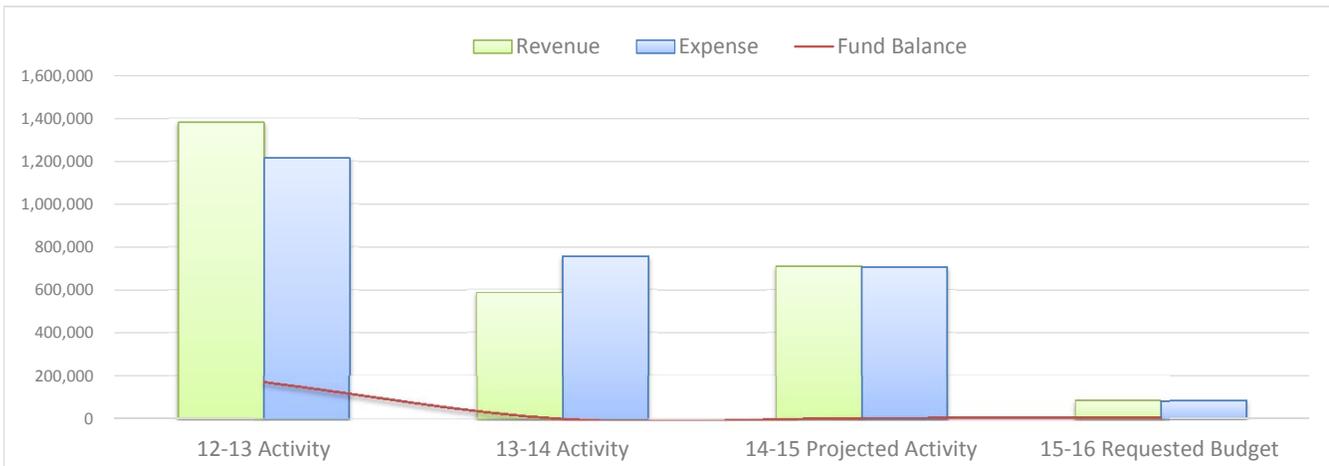
APPROPRIATIONS

Dept 523-REFUSE REMOVAL	420,066	234,221	336,915	349,795
TOTAL APPROPRIATIONS	420,066	234,221	336,915	349,795

Appropriations: The Solid Waste Fund accounts for the expenditures related to the operation and administrative costs, as well as fringe benefit costs associated with the operation of the compost site. There are also ongoing costs in relation to the prior Noubour Landfill site.

NET OF REVENUES/APPROPRIATIONS - FUND 226	(21,285)	260	(56,515)	(124,795)
BEGINNING FUND BALANCE	24,291	3,006	3,266	(53,249)
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	3,006	3,266	(53,249)	(178,044)

240 - Industrial/Economic Development



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 240 - INDUSTRIAL/ECONOMIC DEVELOPMENT

ESTIMATED REVENUES

Dept 261-ECONOMIC DEVELOPMENT	1,380,800	586,330	710,500	85,500
TOTAL ESTIMATED REVENUES	1,380,800	586,330	710,500	85,500

Estimated Revenues: The Industrial/Economic Development Fund accounts for the revenues received from grants, miscellaneous income and transfers from other City funds.

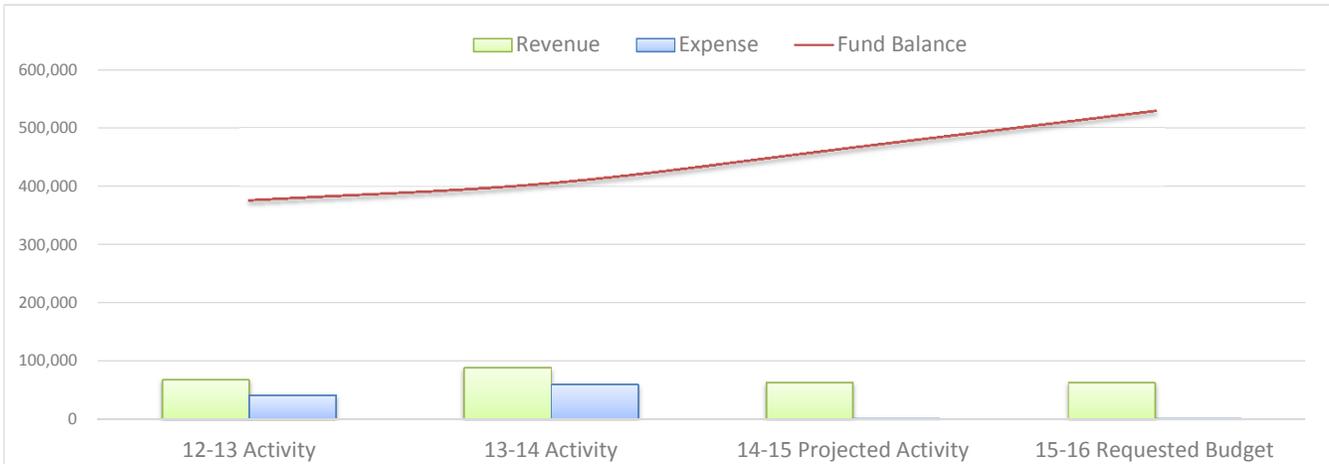
APPROPRIATIONS

Dept 261-ECONOMIC DEVELOPMENT	1,214,721	754,670	706,250	83,350
TOTAL APPROPRIATIONS	1,214,721	754,670	706,250	83,350

Appropriations: The Industrial/Economic Development Fund accounts for the expenditures associated with Debt Service payments on Phase IV of the Industrial Park, Debt Service on Phase II of the Industrial Park and miscellaneous operational costs related to industrial and economic development.

NET OF REVENUES/APPROPRIATIONS - FUND 240	166,079	(168,340)	4,250	2,150
BEGINNING FUND BALANCE	3,316	169,395	1,055	5,305
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	169,395	1,055	5,305	7,455

243 - LDFA PROJECT



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 243 - LDFA PROJECT

ESTIMATED REVENUES

Dept 729-ECONOMIC DEVELOPMENT-INDUSTRIAL	67,590	87,731	62,000	62,000
TOTAL ESTIMATED REVENUES	67,590	87,731	62,000	62,000

Estimated Revenues: The Local Development Finance Authority (LDFA) Fund accounts for the revenues received through Tax Increment Financing capture in the Industrial Park. Under this Development and Tax Increment Plan, the public infrastructure needed to support economic growth in the Industrial Park will be financed from the tax base resulting from industrial plants constructed in the district.

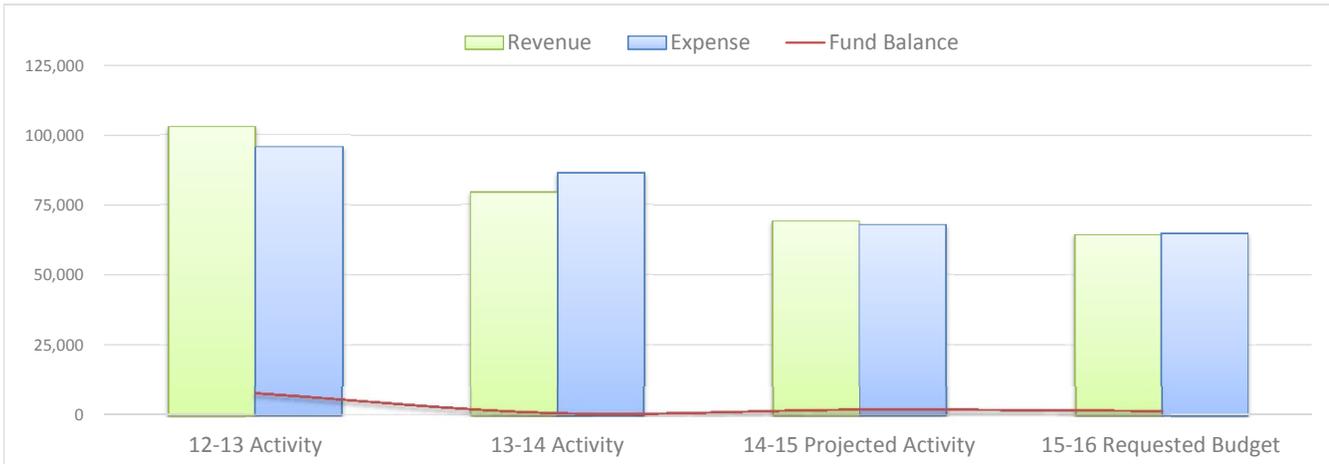
APPROPRIATIONS

Dept 729-ECONOMIC DEVELOPMENT-INDUSTRIAL	41,057	58,636	1,560	50
TOTAL APPROPRIATIONS	41,057	58,636	1,560	50

Appropriations: The Local Development Finance Authority (LDFA) Fund accounts for the expenditures associated with Debt Service payment on Electric Fund Loan (7/9/01 \$190,000 @ 3.75% over 11 years with payments of \$2000/yr beginning 7/9/04, \$3000/yr on 4/9/05, \$4000 on 7/9/06 and \$34,599 on each July 10th through 7/10/15). There are also minimal costs associated with the industrial park, such as condoning out the plats.

NET OF REVENUES/APPROPRIATIONS - FUND 243	26,533	29,095	60,440	61,950
BEGINNING FUND BALANCE	351,344	377,877	406,972	467,412
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	377,877	406,972	467,412	529,362

245 - DDA TIF PROJECT



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 245 - DDA TIF PROJECT

ESTIMATED REVENUES

Dept 850-ECONOMIC DEVELOPMENT	102,971	79,572	69,125	64,500
TOTAL ESTIMATED REVENUES	102,971	79,572	69,125	64,500

Estimated Revenues: The Downtown Development Authority (DDA) TIF Fund accounts for the tax revenues received through Tax Increment Financing capture in the DDA District. Under this Development and Tax Increment Plan, the public infrastructure needed to support economic growth in the Central Business District will be financed from a portion of the tax base in the district. Additional revenues received from the farmer's market, transfer from electric utility, and grants.

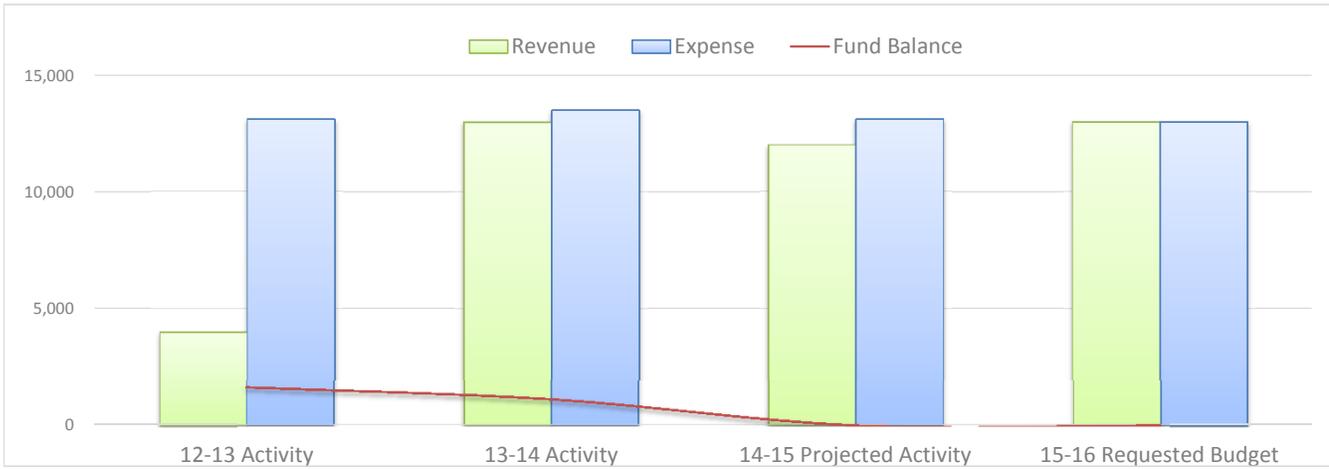
APPROPRIATIONS

Dept 850-ECONOMIC DEVELOPMENT	95,814	86,473	67,870	65,000
TOTAL APPROPRIATIONS	95,814	86,473	67,870	65,000

Appropriations: The Downtown Development Authority (DDA) TIF Fund accounts for expenditures associated with administrative and operational costs.

NET OF REVENUES/APPROPRIATIONS - FUND 245	7,157	(6,901)	1,255	(500)
BEGINNING FUND BALANCE	457	7,614	713	1,968
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	7,614	713	1,968	1,468

252 - REHAB LOAN PAYMENTS



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 252 - REHAB LOAN PAYMENTS

ESTIMATED REVENUES

Dept 821-REDEVELOPMENT & HOUSING	0	13,000	12,000	13,000
TOTAL ESTIMATED REVENUES	4,000	13,000	12,000	13,000

Estimated Revenues: The Rehab Loan Payments Fund accounts for revenue received on revolving loan payments made to the fund from recipients of low interest loans approved to eligible homeowners for rehabilitation work on their homes. Loan funds originate from federal and state grants and the proceeds of this fund.

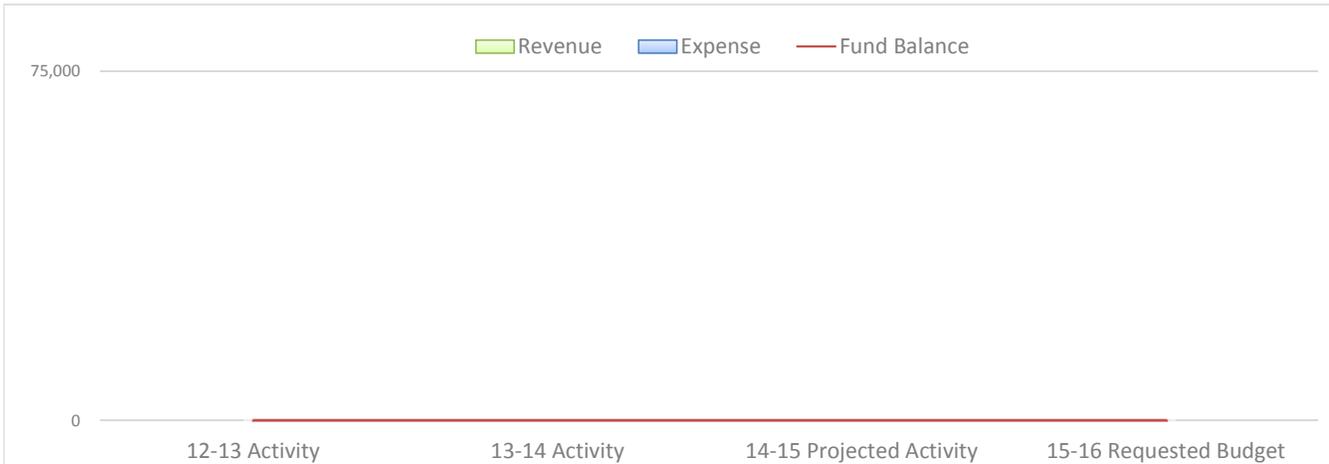
APPROPRIATIONS

Dept 821-REDEVELOPMENT & HOUSING	13,096	13,502	13,100	13,000
TOTAL APPROPRIATIONS	13,096	13,502	13,100	13,000

Appropriations: The Rehab Loan Payments Fund accounts for expenditures related to the Design Review Incentive Program, operational overhead, and administrative costs.

NET OF REVENUES/APPROPRIATIONS - FUND 252	(9,096)	(502)	(1,100)	0
BEGINNING FUND BALANCE	10,682	1,586	1,084	(16)
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	1,586	1,084	(16)	(16)

255 - RENTAL REHAB



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 255 - RENTAL REHAB

ESTIMATED REVENUES

Dept 821-REDEVELOPMENT & HOUSING	0	0	0	0
TOTAL ESTIMATED REVENUES	0	0	0	0

Estimated Revenues: The Rental Rehab Fund accounts for revenue received from state MSHDA grants and the owner's share of costs to participate in the program. Grant funds are to be used to rehab rental units in the downtown area. These are non-Federal funds, at least 51% of units must be rented to low to moderate income households during a 5-year affordability period. Owners are responsible for 25% of costs for a maximum grant eligible project of \$25,000.

APPROPRIATIONS

Dept 821-REDEVELOPMENT & HOUSING	0	0	0	0
TOTAL APPROPRIATIONS	0	0	0	0

Appropriations: The Rental Rehab Fund accounts for expenditures related to the contractual/professional costs incurred for oversight of the grant and payments for construction costs in the rehab of downtown rental units.

NET OF REVENUES/APPROPRIATIONS - FUND 255	0	0	0	0
BEGINNING FUND BALANCE	0	0	0	0
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	0	0	0	0

265 - MUNICIPAL FACILITIES / IMPROVEMENTS



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 265 - MUNICIPAL FACILITIES/IMPROVEMENTS

ESTIMATED REVENUES

Dept 264-BUILDING IMPROVEMENTS	32,631	87,834	104,500	34,600
TOTAL ESTIMATED REVENUES	32,631	87,834	104,500	34,600

Estimated Revenues: The Municipal Facilities/Improvements Fund accounts for the revenue received from grants, interest earned, rental income, loan repayments and transfers from other City funds.

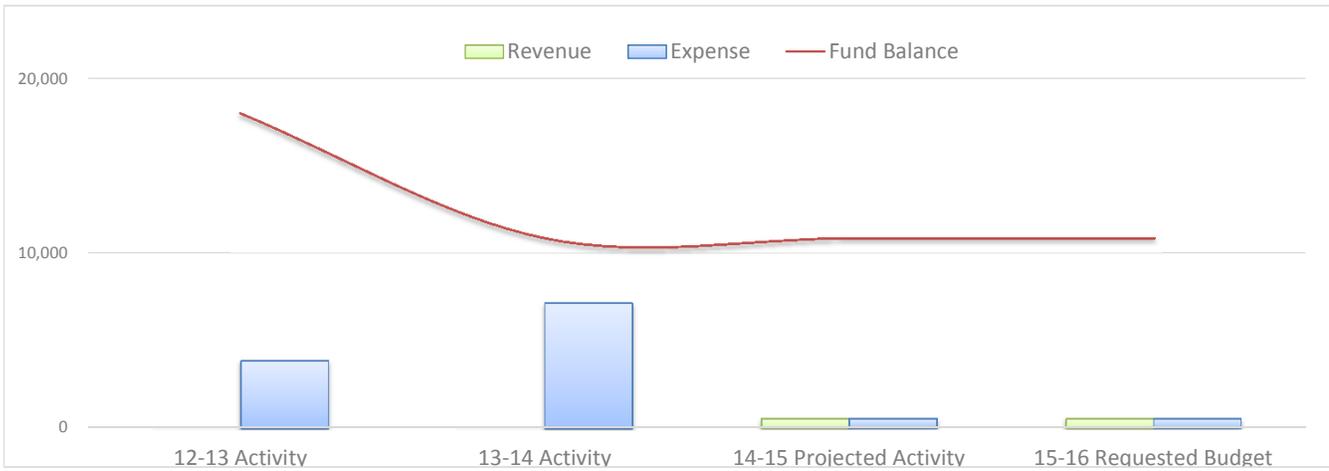
APPROPRIATIONS

Dept 264-BUILDING IMPROVEMENTS	43,144	148,278	16,350	14,250
Dept 483-ADMINISTRATIVE	864	286	300	100
TOTAL APPROPRIATIONS	44,008	148,564	16,650	14,350

Appropriations: The Municipal Facilities/Improvements Fund accounts for the expenditures associated with administrative costs and miscellaneous operational costs related to building overhead and improvements.

NET OF REVENUES/APPROPRIATIONS - FUND 265	(11,377)	(60,730)	87,850	20,250
BEGINNING FUND BALANCE	165,654	154,277	123,901	211,751
FUNDING BALANCE ADJUSTMENTS	0	30,354	0	0
ENDING FUND BALANCE	154,277	123,901	211,751	232,001

266 - CITY DRUG FORFEITURE



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 266 - CITY DRUG FORFEITURE

ESTIMATED REVENUES

Dept 765-DRUG ENFORCEMENT	0	0	500	500
TOTAL ESTIMATED REVENUES	0	0	500	500

Estimated Revenues: If revenues are received through appropriate court orders for property seized during drug related arrests, budget amendments will be made to use funds according to applicable uses within the enabling legislation.

APPROPRIATIONS

Dept 765-DRUG ENFORCEMENT	3,787	7,111	500	500
TOTAL APPROPRIATIONS	3,787	7,111	500	500

Appropriations: Are reported as they are incurred. Typical expenses include equipment for the police department.

NET OF REVENUES/APPROPRIATIONS - FUND 266	(3,787)	(7,111)	0	0
BEGINNING FUND BALANCE	21,782	17,995	10,884	10,884
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	17,995	10,884	10,884	10,884

268 - FEDERAL DRUG FORFEITURE



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 268 - FEDERAL DRUG FORFEITURE

ESTIMATED REVENUES

Dept 765-DRUG ENFORCEMENT	0	0	0	0
TOTAL ESTIMATED REVENUES	0	0	0	0

Estimated Revenues: If revenues are received through appropriate court orders for property seized during drug related arrests, budget amendments will be made to use funds according to applicable uses within the enabling legislation.

APPROPRIATIONS

Dept 765-DRUG ENFORCEMENT	0	0	0	0
TOTAL APPROPRIATIONS	0	0	0	0

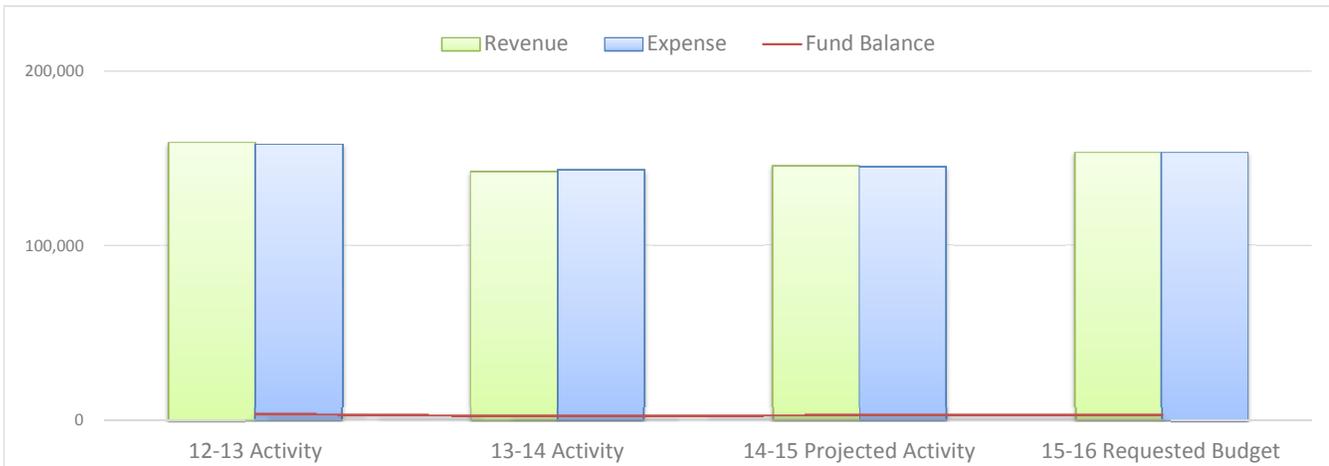
Appropriations: Are reported as they are incurred. Typical expenses include equipment for the police department.

NET OF REVENUES/APPROPRIATIONS - FUND 268	0	0	0	0
BEGINNING FUND BALANCE	255	255	255	255
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	255	255	255	255

PROJECT FUNDS

The Capital Projects fund encompasses many projects around the town including local paving.

499 - CAPITAL PROJECTS FUND



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 499 - CAPITAL PROJECTS FUND

ESTIMATED REVENUES

Dept 446-INFRASTRUCTURE ACTIVITIES	159,002	142,211	145,500	153,000
TOTAL ESTIMATED REVENUES	159,002	142,211	145,500	153,000

Estimated Revenues: The Capital Projects Fund accounts for revenue received from payments-in-lieu-of-taxes earmarked for capital project use and payments for wireless antenna lease space on water towers.

APPROPRIATIONS

Dept 446-INFRASTRUCTURE ACTIVITIES	158,055	143,356	145,000	153,000
TOTAL APPROPRIATIONS	158,055	143,356	145,000	153,000

Appropriations: The Capital Projects Fund accounts for expenditures related to construction expenses on capital projects.

NET OF REVENUES/APPROPRIATIONS - FUND 499	947	(1,145)	500	0
BEGINNING FUND BALANCE	2,543	3,490	2,345	2,845
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	3,490	2,345	2,845	2,845

ENTERPRISE FUNDS

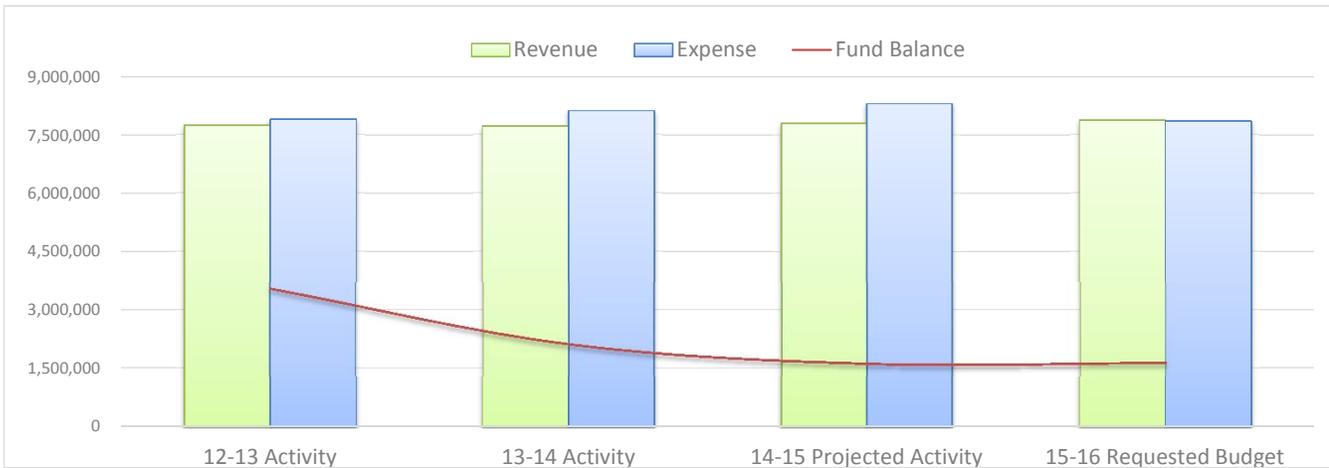
The Electric Utility is a municipal utility serving the City of Dowagiac. The City does not generate electricity. The City purchases wholesale electricity from Indiana Michigan Power through a cooperative formed with other municipal electric utilities. Activities necessary to provide such services accounted for in these funds include, but are not limited to administration, operations, maintenance and construction.

Dial-A-Ride Transit provides public transportation to residents of the City and portions of the surrounding townships. The majority of funding comes from State and Federal grants, as well as a local millage and fares paid to ride.

The Sewer Utility is a municipal sewer service provider to the City of Dowagiac and surrounding communities. The City owns and operates a treatment plant, lift stations and the collection system located with the city limits. Activities necessary to provide such services accounted for in these funds include, but are not limited to administration, operations, maintenance and construction. Additionally, the City contracts with an adjoining township to maintain their lift stations and distribution system.

The Water Utility is a municipal supplier of water to the city. The City owns and operates a water filtration plant, two water towers, one standpipe and the distribution system located within the City limits. Activities necessary to provide such services accounted for in these funds include, but are not limited to administration, operations, maintenance and construction.

582 - ELECTRIC UTILITY



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 582 - ELECTRIC UTILITY

ESTIMATED REVENUES

Dept 2XX-RENTAL PROPERTIES	0	0	74,200	98,200
Dept 440-OPERATING & NON-OPERATING INCOME	7,750,525	7,725,571	7,740,500	7,783,300
TOTAL ESTIMATED REVENUES	7,750,525	7,725,571	7,814,700	7,881,500

Estimated Revenues: The Electric Utility Fund accounts for the revenue received from the sale of electricity, investment interest, and interdepartmental loan payments.

APPROPRIATIONS

Dept 2XX- RENTAL PROPERTIES	0	0	327,300	47,750
Dept 441-GENERATION FACILITIES	4,632,368	5,326,623	4,835,000	5,285,000
Dept 442-DISTRIBUTION/COLLECTION	575,295	684,916	759,230	692,950
Dept 483-ADMINISTRATIVE	2,390,989	1,801,140	1,969,360	1,358,750
Dept 487-BOND PAYMENTS	53,631	53,243	58,000	57,000
Dept 580-ENERGY OPTIMIZATION PROGRAM	149,112	147,616	164,280	163,550
Dept 850-ECONOMIC DEVELOPMENT	97,617	100,140	201,990	250,550
TOTAL APPROPRIATIONS	7,899,012	8,113,678	8,315,160	7,855,550

Appropriations: The Electric Utility Fund accounts for the expenditures related to purchased power, remediation costs for oil recovery system (15.0051.2), administrative and operational expenses, transfers to other funds, debt service, payment-in-lieu-of taxes, contractual/professional services and miscellaneous economic development expenses.

NET OF REVENUES/APPROPRIATIONS - FUND 582	(148,487)	(388,107)	(500,460)	25,950
BEGINNING FUND BALANCE	3,697,665	3,549,190	2,125,932	1,625,472
FUNDING BALANCE ADJUSTMENTS	12	(1,035,151)	0	0
ENDING FUND BALANCE	3,549,190	2,125,932	1,625,472	1,651,422

588 - DIAL-A-RIDE TRANSPORTATION



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 588 - DIAL-A-RIDE TRANSPORTATION

ESTIMATED REVENUES

Dept 959-TRANSPORTATION	197,104	415,771	310,150	193,250
TOTAL ESTIMATED REVENUES	197,104	415,771	310,150	193,250

Estimated Revenues: The Dial-a-Ride Transportation Fund accounts for the revenue received from the tax levy that is solely designated for this purpose. The current millage rate for this tax is .55 mills. Other revenue sources include Federal and State operating assistance, and fares for public transportation provided to residents of the city as well as to a portion of the surrounding townships. In 2015/2016 service for Dart is contracted using Cass County Transportation.

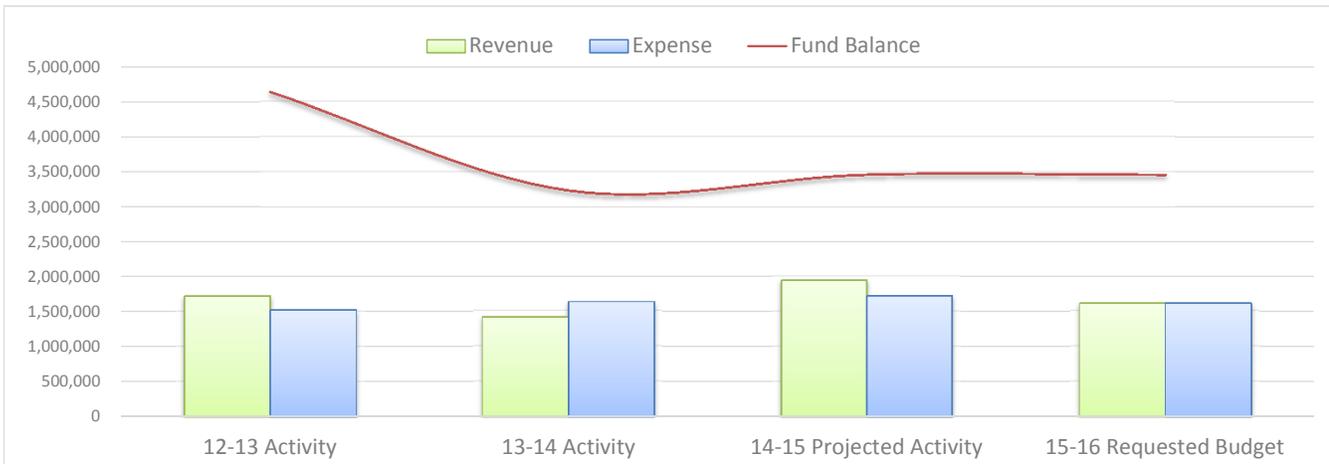
APPROPRIATIONS

Dept 959-TRANSPORTATION	194,221	220,263	255,525	254,530
TOTAL APPROPRIATIONS	194,221	220,263	255,525	254,530

Appropriations: The Dial-A-Ride Transportation Fund accounts for the expenditures associated with administrative costs, utilities, operating supplies, rent for office and garage space, and operations and maintenance costs.

NET OF REVENUES/APPROPRIATIONS - FUND 588	2,883	195,508	54,625	(61,280)
BEGINNING FUND BALANCE	104,814	107,697	379	55,004
FUNDING BALANCE ADJUSTMENTS	0	(302,826)	0	0
ENDING FUND BALANCE	107,697	379	55,004	(6,276)

590 - SEWER UTILITY



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 590 - SEWER UTILITY

ESTIMATED REVENUES

Dept 440-OPERATING & NON-OPERATING INCOME	1,645,809	1,343,607	1,867,900	1,532,800
Dept 536-CAUA	33,968	30,000	30,000	30,600
Dept 985-TRANSFERS	44,889	43,883	48,000	46,000
TOTAL ESTIMATED REVENUES	1,724,666	1,417,490	1,945,900	1,609,400

Estimated Revenues: The Sewer Utility Fund accounts for revenue received from Industrial Pretreatment surcharges as required by the Federal Water Pollution Control Act; billing, monitoring and O&M fees assessed to Silver Creek Township for sanitary sewer collection; utility sales; transfers from other funds; and other operational revenues. In August of 2013 the City entered into a management contract with CAUA.

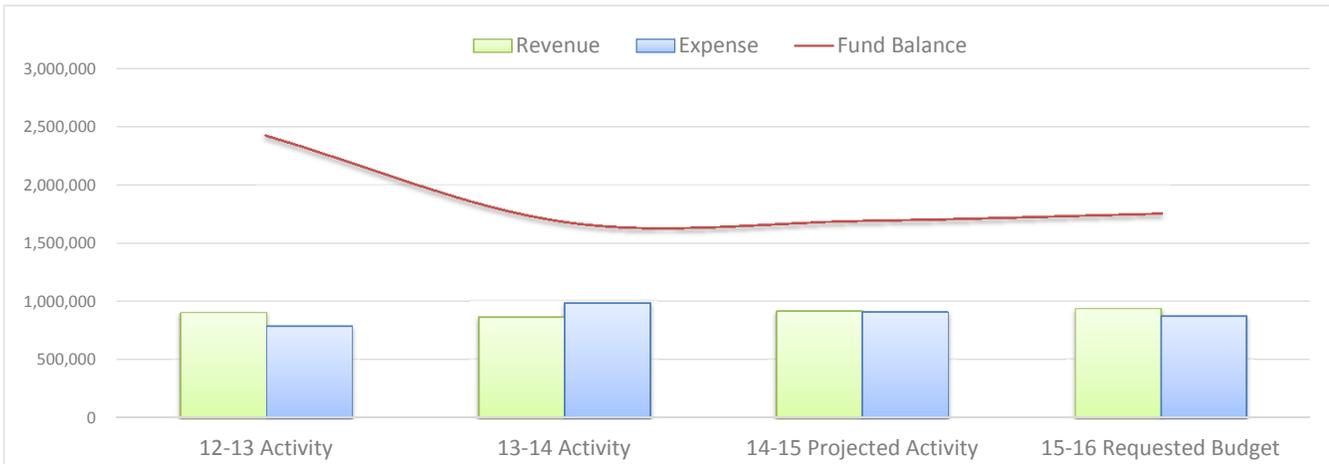
APPROPRIATIONS

Dept 442-DISTRIBUTION/COLLECTION	269,145	350,246	346,430	299,800
Dept 443-WASTEWATER TREATMENT	822,622	837,093	896,190	817,050
Dept 445-METER READ/SERVICE	18,956	19,650	23,100	19,480
Dept 483-ADMINISTRATIVE	276,280	304,389	298,150	294,000
Dept 487-BOND PAYMENTS	34,278	31,240	36,500	87,000
Dept 536-CAUA	19,643	21,714	25,990	24,900
Dept 538-COLLECTION INDIAN LAKE	32,525	20,977	27,850	23,500
Dept 539-COLLECTION SLAUA	52,732	47,083	67,530	46,380
TOTAL APPROPRIATIONS	1,526,181	1,632,392	1,721,740	1,612,110

Appropriations: The Sewer Utility Fund accounts for expenditures associated with collection, wastewater treatment, meter reading/service, and administrative expenses related to maintenance and operation of the utility. During the fiscal year 2017 there will be 2 bond issues that are being repaid.

NET OF REVENUES/APPROPRIATIONS - FUND 590	198,485	(214,902)	224,160	(2,710)
BEGINNING FUND BALANCE	4,438,719	4,637,204	3,242,916	3,467,076
FUNDING BALANCE ADJUSTMENTS		(1,179,386)	0	0
ENDING FUND BALANCE	4,637,204	3,242,916	3,467,076	3,464,366

591 - WATER UTILITY



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 591 - WATER UTILITY

ESTIMATED REVENUES

Dept 440-OPERATING & NON-OPERATING INCOME	711,798	668,467	725,250	746,100
Dept 536-CASS COUNTY WATER SYSTEM	191,118	193,775	188,500	187,550
TOTAL ESTIMATED REVENUES	902,916	862,242	913,750	933,650

Estimated Revenues: The Water Fund accounts for revenue received from water utility sales, service fees, and lease payments for wireless antenna space on the water towers, as well as revenue from the Cass County Water System.

APPROPRIATIONS

Dept 442-DISTRIBUTION/COLLECTION	327,386	349,681	359,660	321,600
Dept 444-WATER TREATMENT	72,432	54,067	83,000	66,500
Dept 483-ADMINISTRATIVE	240,971	246,537	281,690	281,150
Dept 487-BOND PAYMENTS	15,124	184,027	20,000	24,400
Dept 536-CASS COUNTY WATER SYSTEM	130,359	149,656	160,100	177,900
TOTAL APPROPRIATIONS	786,272	983,968	904,450	871,550

Appropriations: The Water Fund accounts for expenditures associated with distribution, water treatment, and administrative expenses related to maintenance and operation of the utility.

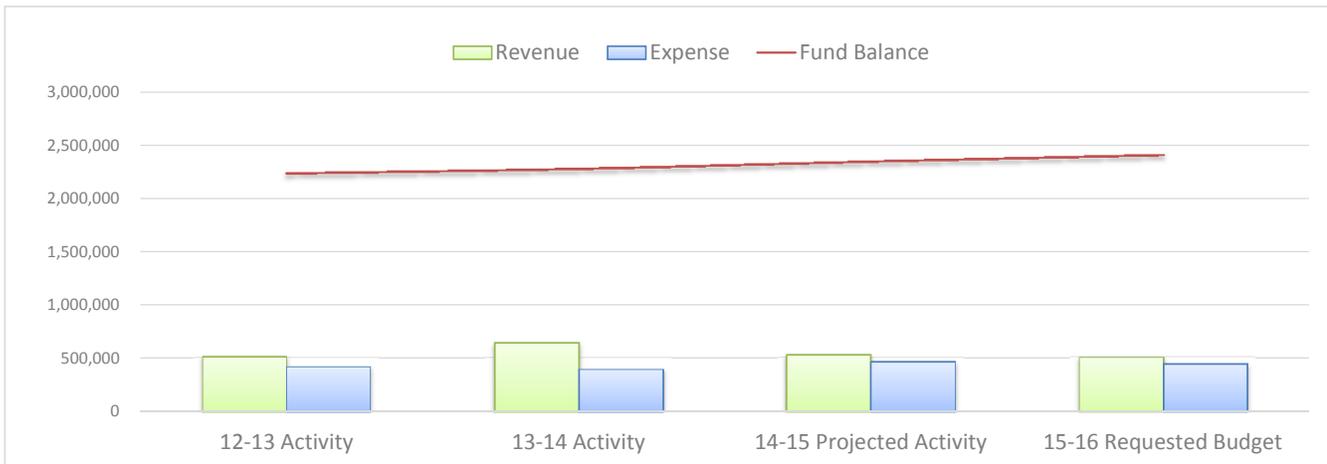
NET OF REVENUES/APPROPRIATIONS - FUND 591	116,644	(121,726)	9,300	62,100
BEGINNING FUND BALANCE	2,307,820	2,424,467	1,689,141	1,698,441
FUNDING BALANCE ADJUSTMENTS	3	(613,600)	0	0
ENDING FUND BALANCE	2,424,467	1,689,141	1,698,441	1,760,541

INTERNAL SERVICE FUNDS

The Motor Pool Fund accounts for the costs of purchasing, maintaining and operating vehicles and other equipment used by various City departments. Costs are billed to the user departments based on rental rates that are adjusted annually. Replacement costs are also transferred from other departments based on usage.

The Computer Replacement Fund provides computer and software support for City operations. Revenues for the fund come from service fees charged to other City funds. The Computer Replacement Fund accounts for the costs of purchasing and maintaining computer operations for the City. Costs for computer services are billed to the user departments based on rental rates adjusted annually.

661 - MOTOR POOL



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 661 - MOTOR POOL/EQUIPMENT

ESTIMATED REVENUES

Dept 932-INTERNAL REPAIR/MAINTENCE	515,069	643,100	528,325	500,000
TOTAL ESTIMATED REVENUES	515,069	643,100	528,325	500,000

Estimated Revenues: The Motor Pool Fund accounts for revenue received from interest, equipment rental charges for use of City vehicles/equipment by Major and Local Streets Funds as required by MDOT, trade-in allowances on vehicles/equipment scheduled for replacement, and retained earnings.

APPROPRIATIONS

Dept 932-INTERNAL REPAIR/MAINTENCE	419,248	394,302	461,550	440,400
TOTAL APPROPRIATIONS	419,248	394,302	461,550	440,400

Appropriations: The Motor Pool Fund accounts for expenditures associated with repair, maintenance and operational expenses related to upkeep of City vehicles and equipment.

NET OF REVENUES/APPROPRIATIONS - FUND 661	95,821	248,798	66,775	59,600
BEGINNING FUND BALANCE	2,141,873	2,237,694	2,279,302	2,346,077
FUNDING BALANCE ADJUSTMENTS	0	(207,190)	0	0
ENDING FUND BALANCE	2,237,694	2,279,302	2,346,077	2,405,677

662 - COMPUTER REPLACEMENT



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 662 - COMPUTER REPLACEMENT FUND

ESTIMATED REVENUES

Dept 932-INTERNAL REPAIR/MAINTENCE	124,364	132,885	131,400	118,000
TOTAL ESTIMATED REVENUES	124,364	132,885	131,400	118,000

Estimated Revenues: The Computer Replacement Fund accounts for revenue received from equipment rental charges for use of computer equipment by other City departments. The amount of revenue also includes funding future capital purchases based on useful life of current fixed assets.

APPROPRIATIONS

Dept 932-INTERNAL REPAIR/MAINTENCE	116,557	111,398	121,220	119,120
TOTAL APPROPRIATIONS	116,557	111,398	121,220	119,120

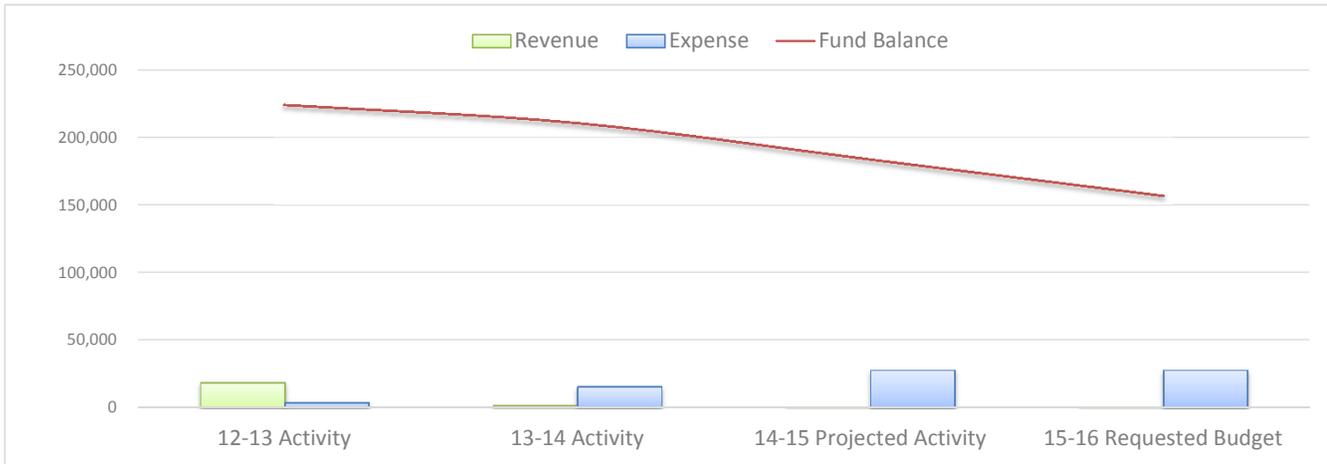
Appropriations: The Computer Replacement Fund accounts for expenditures associated with administrative, maintenance and operational expenses related to computer services and equipment for the City.

NET OF REVENUES/APPROPRIATIONS - FUND 662	7,807	21,487	10,180	(1,120)
BEGINNING FUND BALANCE	122,359	130,166	117,388	127,568
FUNDING BALANCE ADJUSTMENTS	0	(34,265)		
ENDING FUND BALANCE	130,166	117,388	127,568	126,448

TRUST AND AGENCY FUNDS

The Self-Insurance Fund accounts for the cost of the City self-insured portions of employee health insurance and liability self insurance. The Self-Insurance Funds are administered by a third-party providers that makes direct payment to health care providers, and other insurance companies. Revenue to the fund is provided by charges to the various funds and activities.

667 - HEALTH/DENTAL SELF INSURANCE



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 677 - HEALTH/DENTAL SELF-INSURANCE FUND

ESTIMATED REVENUES

Dept 951-HEALTH INSURANCE	17,778	1,504	200	200
TOTAL ESTIMATED REVENUES	17,778	1,504	200	200

Estimated Revenues: Interest; a portion of this account has been placed into a CD to earn better interest rates.

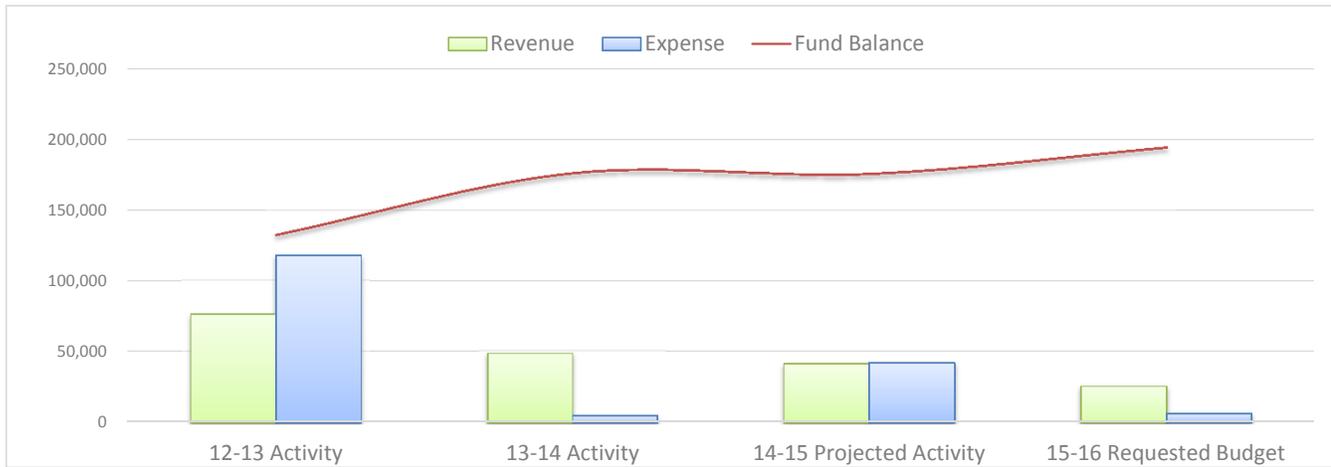
APPROPRIATIONS

Dept 951-HEALTH INSURANCE	3,595	14,873	27,000	27,000
TOTAL APPROPRIATIONS	3,595	14,873	27,000	27,000

Appropriations: The plan for this account is to retain fund balance for the time being with the recent health care changes. A portion of this account is now being paid to MERS on the UAL, this began in March of 2015. The plan is to continue to fund a portion of the UAL by using funds from this account.

NET OF REVENUES/APPROPRIATIONS - FUND 677	14,183	(13,369)	(26,800)	(26,800)
BEGINNING FUND BALANCE	210,203	224,386	211,017	184,217
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	224,386	211,017	184,217	157,417

678 - SELF INSURANCE



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 678 - SELF INSURANCE

ESTIMATED REVENUES

Dept 954-INSURANCE	76,577	48,460	41,500	25,000
TOTAL ESTIMATED REVENUES	76,577	48,460	41,500	25,000

Estimated Revenues: The Self Insurance Fund accounts for revenue received from transfers from the majority of operational funds. The transfer amount reflects funding for the self insurance plan administered by MMRMA. The City began recording the retention fund in the 2011/2012 audit and applicable accounts were given a fund balance adjustment to establish the account balance. Other sources of revenue include investment earnings and insurance recoveries .

APPROPRIATIONS

Dept 954-INSURANCE	117,587	5,196	42,000	6,500
TOTAL APPROPRIATIONS	117,587	5,196	42,000	6,500

Appropriations: The Self Insurance Fund accounts for insurance claims as they arise.

NET OF REVENUES/APPROPRIATIONS - FUND 677	(41,010)	43,264	(500)	18,500
BEGINNING FUND BALANCE	173,929	132,919	176,183	175,683
FUNDING BALANCE ADJUSTMENTS		0	0	0
ENDING FUND BALANCE	132,919	176,183	175,683	194,183

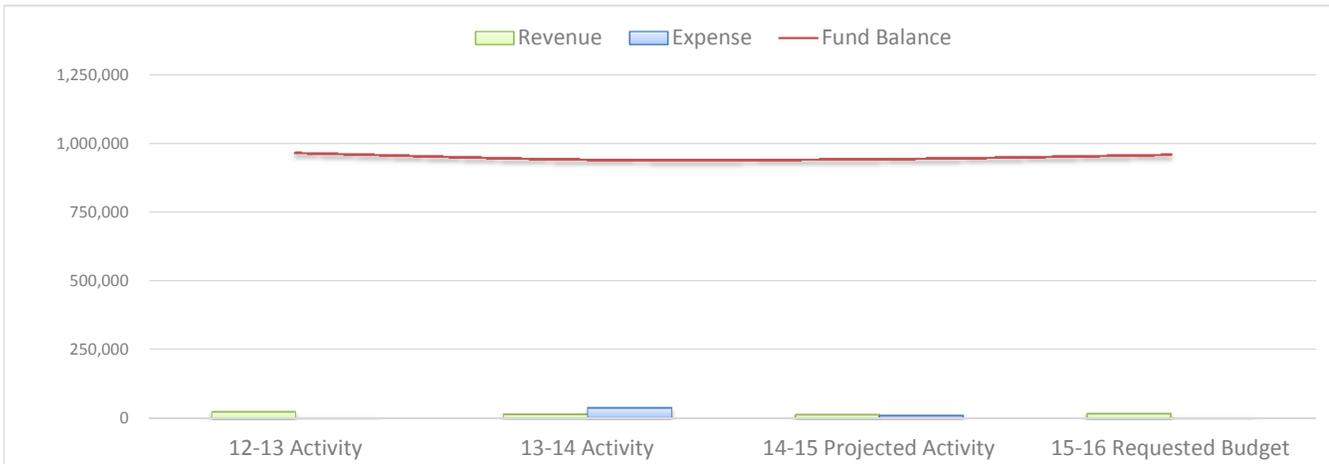
FIDUCIARY FUNDS

The Cemetery Trust Fund accounts for the revenue received when burial plots are sold. The principal in this fund must be maintained intact per state law. The interest earnings in this fund are being accumulated to provide for the upkeep of the cemetery after all plots have been sold.

The Retiree Health Insurance Fund accounts for retiree contributions to health insurance premiums and transfers from other funds.

The Public Art Non Reverting trust fund was established to record donations received for public art. The monies received can only be used towards the long-term care and maintenance of public art, and any interest earned must remain in the fund.

711 - CEMETERY TRUST



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 711 - CEMETERY TRUST

ESTIMATED REVENUES

Dept 276-CEMETERY	21,108	12,509	12,000	16,000
TOTAL ESTIMATED REVENUES	21,108	12,509	12,000	16,000

Estimated Revenues: Income is generated in the form of perpetual care fees and interest paid from the Electric Fund. The loan principal and interest repayment from the Electric fund will end in the 2015 Fiscal Year.

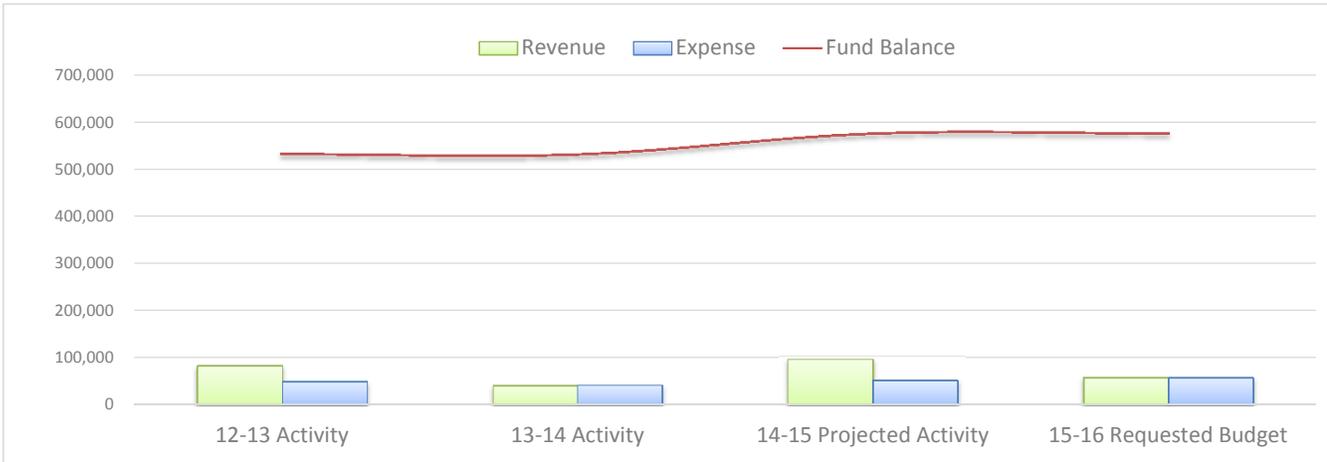
APPROPRIATIONS

Dept 276-CEMETERY	240	35,535	10,300	1,000
TOTAL APPROPRIATIONS	240	35,535	10,300	1,000

Appropriations: Miscellaneous minor repairs and maintenance expenses.

NET OF REVENUES/APPROPRIATIONS - FUND 711	20,868	(23,026)	1,700	15,000
BEGINNING FUND BALANCE	944,901	965,769	942,743	944,443
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	965,769	942,743	944,443	959,443

733 - RETIREE HEALTH INSURANCE



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 733 - RETIREE HEALTH INSURANCE

ESTIMATED REVENUES

Dept 861-RETIREE INSURANCE	81,730	39,191	94,000	56,000
TOTAL ESTIMATED REVENUES	81,730	39,191	94,000	56,000

Estimated Revenues: Revenue is composed of interest income, retiree contributions, and employer contributions based on the City's postemployment hospitalization insurance plan.

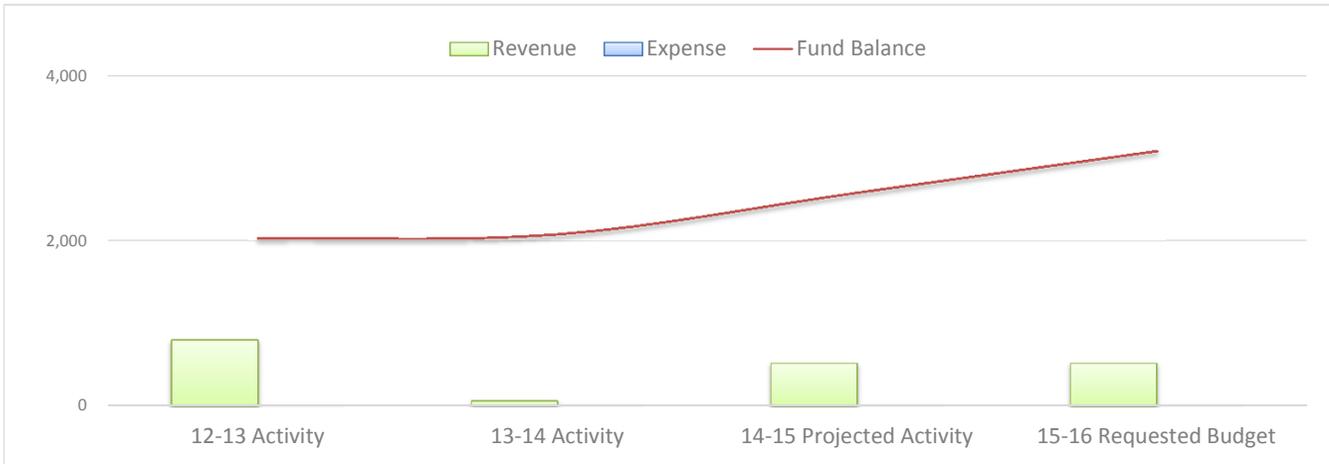
APPROPRIATIONS

Dept 861-RETIREE INSURANCE	49,282	40,532	50,500	56,000
TOTAL APPROPRIATIONS	49,282	40,532	50,500	56,000

Appropriations: Expenses of the City's postemployment hospitalization insurance plan. They are recorded as they incur.

NET OF REVENUES/APPROPRIATIONS - FUND 733	32,448	(1,341)	43,500	0
BEGINNING FUND BALANCE	501,194	533,642	532,301	575,801
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	533,642	532,301	575,801	575,801

753 - PUBLIC ARTS NON-REVERTING TRUST FUND



GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
-----------	-------------	---------------------	---------------------	----------------------------------	--------------------------------

Fund 753 - PUBLIC ARTS NON-REVERTING TRUST FUND

ESTIMATED REVENUES

Dept 277-PUBLIC ART	790	50	500	500
TOTAL ESTIMATED REVENUES	790	50	500	500

Estimated Revenues: Designated Donations.

APPROPRIATIONS

Dept 277-PUBLIC ART	0	0	0	0
TOTAL APPROPRIATIONS	0	0	0	0

Appropriations: Long-term care and maintenance of public art.

NET OF REVENUES/APPROPRIATIONS - FUND 733	790	50	500	500
BEGINNING FUND BALANCE	1,250	2,040	2,090	2,590
FUNDING BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	2,040	2,090	2,590	3,090

	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES - ALL FUNDS	17,694,851	16,599,940	17,198,200	16,085,200
APPROPRIATIONS - ALL FUNDS	17,278,840	17,300,008	17,381,710	16,076,005
FUNDING BALANCE ADJUSTMENTS	26,244	(3,342,064)	(1)	(2)
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	416,011	(700,068)	(183,510)	9,195

Debt that will be paid 2016/2017

Type	Fund Paying Bond	Principal	Interest	Total
1997 Go Bld Auth Bonds	Split General/Electric/Sewer/Water	\$ 130,000	\$ 3,509	\$ 133,509
2001 Promissory Note	Industrial Development/Electric	26,727	47,367	74,094
2007 Brownfield	General	35,000	24,106	59,106
2010 Water & Sewer	Sewer / Water	105,000	21,900	126,900
2014 PNC Commercial	Electric	20,666	15,000	35,666
2015 Nubour Street Debt	Water	4,144	5,905	10,049
2015 SRF (Estimate)	Sewer	95,000	50,000	145,000
Parks Projects (Estimate)		95,000	50,000	145,000
		<u>\$ 511,537</u>	<u>\$ 217,787</u>	<u>\$ 729,324</u>

Ending Bank and Investment Account Balances

	09/30/13 Ending Balance	09/30/14 Ending Balance	09/30/15 Ending Balance	04/25/16 Ending Balance
General Fund	2,039,878	2,123,444	1,628,121	740,904
Major Streets	85,240	47,165	73,381	19,407
Local Streets	3,517	-	-	(33,583)
Electric	1,559,030	1,073,426	677,454	(79,388)
Sewer	952,210	1,226,161	1,016,048	946,516
Water	764,652	930,049	922,879	875,837

Note: 2013 -2015 figures are pulled from City Audits, and the 2016 balance is snapshot from BS&A on April 25, 2016.

Definitions

Expenditure is a payment in exchange for goods or services.

Fund Balance is when liabilities are subtracted from assets, there is a fund balance. A positive fund balance means there are more assets than liabilities; a negative fund balance means just the opposite.

Revenue is an increase in assets or decrease in liabilities caused by the provision of services or products to customers.

User: ACCOUNTANT

Fund: 101 GENERAL FUND

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 191-ELECTIONS					
101-191-695.00	MISCELLANEOUS INCOME		3,353		
Totals for dept 191-ELECTIONS			3,353		
Dept 208-PARKS					
101-208-607.00	SERVICE FEES INCOME				1,500
Totals for dept 208-PARKS					1,500
Dept 212-TAXES/ADMINISTRATIVE FEES					
101-212-403.00	CURRENT TAXES	1,181,007	1,184,545	1,180,000	1,190,000
101-212-404.00	PRIOR YEARS DELINQUENT TAXES	17	(179)	100	100
101-212-423.00	ELECTRIC PAYMENT IN LIEU OF TAXES	360,545	360,000	375,000	375,000
101-212-423.10	PAYMENT IN LIEU OF TAXES-HOUSING (14,930	16,801	20,000	20,000
101-212-445.00	PENALTY & INTEREST	7,228	6,685	8,500	8,000
101-212-609.00	TAX ADMINISTRATION FEES	40,132	39,045	42,000	42,000
Totals for dept 212-TAXES/ADMINISTRATIVE FEES		1,603,859	1,606,897	1,625,600	1,635,100
Dept 213-INTEREST/MISCELLANEOUS					
101-213-665.00	INTEREST INCOME	2,014	1,894	2,000	2,000
101-213-695.00	MISCELLANEOUS INCOME	3,956	2,474	3,000	3,000
Totals for dept 213-INTEREST/MISCELLANEOUS		5,970	4,368	5,000	5,000
Dept 214-CITY HALL OPERATIONAL OVERHEAD					
101-214-633.22	MAJOR STREET FUND PORTION	2,184	2,786	2,200	2,900
101-214-633.23	LOCAL STREETS FUND PORTION	1,368	1,867	1,400	2,050
101-214-633.25	DDA FUND PORTION	1,824	600	1,900	450
101-214-633.26	SOLID WASTE FUND PORTION	972	2,631	1,000	2,150
101-214-633.28	MSC REHAB LOAN FUND PORTION	138			
101-214-633.43	LDFA FUND PORTION	408	261	450	50
101-214-633.50	SEWER FUND PORTION	10,032	9,556	10,000	10,800
101-214-633.51	WATER FUND PORTION	4,560	4,923	4,600	5,700
101-214-633.52	ELECTRIC FUND PORTION	43,800	49,443	44,000	52,000
101-214-633.58	DART FUND PORTION	1,620	619	1,650	850
101-214-633.61	MOTOR POOL/EQUIP FUND PORTION	5,880	2,621	5,900	
101-214-633.62	COMPUTER REPLACEMENT FUND PORTION	900	725	1,000	
101-214-633.65	MUNICIPAL BLDG/IMPRVM'T FUND PORTI	864	376	900	100
101-214-633.99	DEPOT FUND PORTION	138			
Totals for dept 214-CITY HALL OPERATIONAL OVERHEAD		74,688	76,408	75,000	77,050
Dept 216-LICENSES & PERMITS					
101-216-452.00	LIQUOR LICENSE	4,941	4,980	4,900	5,000
101-216-453.00	CABLE T.V. FRANCHISE	54,812	55,973	54,000	56,000
101-216-457.00	CITY LICENSE	219	329	350	350
101-216-477.00	DOG LICENSE			50	
Totals for dept 216-LICENSES & PERMITS		59,972	61,282	59,300	61,350
Dept 265-GROUNDS MAINTENANCE					
101-265-651.00	GROUNDS & RECREATION FEES	30,831	30,605	10,000	20,000
101-265-675.20	CEMETERY/GROUNDS DONATIONS			6,000	6,000
Totals for dept 265-GROUNDS MAINTENANCE		30,831	30,605	16,000	26,000
Dept 276-CEMETERY					
101-276-627.00	GRAVE FEES & TENT RENTAL	21,935	24,205	30,000	30,000
101-276-628.00	FOUNDATIONS	3,948	5,799	5,000	6,000
101-276-629.00	LOT SALES	5,915	14,405	7,000	10,000
101-276-695.00	MISCELLANEOUS INCOME	29	389	500	500

User: ACCOUNTANT

Fund: 101 GENERAL FUND

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 276-CEMETERY					
	Totals for dept 276-CEMETERY	31,827	44,798	42,500	46,500
Dept 298-LOCAL REVENUE SHARING					
101-298-576.00	LOCAL REVENUE SHARING	25,253	23,554	38,000	30,000
	Totals for dept 298-LOCAL REVENUE SHARING	25,253	23,554	38,000	30,000
Dept 299-STATE REVENUE SHARING					
101-299-575.00	STATE REVENUE SHARING	644,036	652,828	680,000	675,000
101-299-575.01	STATE AID			11,100	12,000
	Totals for dept 299-STATE REVENUE SHARING	644,036	652,828	691,100	687,000
Dept 301-POLICE					
101-301-570.00	PUBLIC ACT #302 INCOME	2,965	2,931	3,000	3,000
101-301-607.00	SERVICE FEES INCOME	74,651	110,579	100,000	100,000
101-301-607.10	SOR - FEES	280	580	1,000	800
101-301-658.00	DISTRICT & LOCAL FINES	7,994	7,069	9,500	9,000
101-301-660.00	ORDINANCE VIOLATION FINES	2,844	1,168	3,000	2,000
101-301-669.50	RESTITUTION	1,151	671	1,300	1,300
101-301-675.01	DONATIONS	4,215	1,620	2,000	2,000
101-301-695.00	MISCELLANEOUS INCOME	853	62	1,500	500
101-301-695.06	COPS DEPOSITS	700	700	700	700
101-301-695.10	TRAFFIC ENFORCEMENT FINES			100	100
101-301-695.17	K-9 DONATIONS	1,202	1,178	1,200	1,200
	Totals for dept 301-POLICE	96,855	126,558	123,300	120,600
Dept 302-CASS COUNTY DRUG ENFORCEMENT TEAM					
101-302-678.10	CCDET - REIMBURSEMENT	245,896	242,603	291,000	316,300
	Totals for dept 302-CASS COUNTY DRUG ENFORCEMENT TE	245,896	242,603	291,000	316,300
Dept 316-SCHOOL CROSSING GUARD					
101-316-678.00	REIMBURSE FROM SCHOOL DIST	1,880	1,735	2,000	2,000
	Totals for dept 316-SCHOOL CROSSING GUARD	1,880	1,735	2,000	2,000
Dept 336-FIRE					
101-336-607.50	FIRE CLASS TRAINING FEES INCOME	4,591	846	4,000	
101-336-630.00	TREE SALES - FUNDRAISER	1,558			
101-336-631.00	TOWNSHIP FIRE PROTECTION	100,324	94,835	76,500	78,000
101-336-669.00	DVFD REVENUE		200	500	500
101-336-695.00	MISCELLANEOUS INCOME	240	42	500	500
	Totals for dept 336-FIRE	106,713	95,923	81,500	79,000
Dept 371-BUILDING/PLANNING/CUSTOMER SERVICE					
101-371-479.00	BUILDING PERMITS	29,452	23,094	20,000	24,000
101-371-479.10	ELECTRICAL PERMITS	17,659	12,118	13,000	16,000
101-371-479.20	MECHANICAL PERMITS	17,774	7,123	13,000	12,000
101-371-479.30	PLUMBING PERMITS	9,301	6,561	10,000	9,000
101-371-479.40	OTHER FEES	4,770	2,522	3,000	2,500
101-371-626.31	CODE ENFORCEMENT FEES	15,880	25,340	30,000	30,000
	Totals for dept 371-BUILDING/PLANNING/CUSTOMER SERV	94,836	76,758	89,000	93,500
Dept 448-PARKING LOTS/SIDEWALKS/BIKE PATHS					
101-448-641.00	OWNER'S SHARE	450			
	Totals for dept 448-PARKING LOTS/SIDEWALKS/BIKE PAI	450			
Dept 537-AIRPORT					

User: ACCOUNTANT

Fund: 101 GENERAL FUND

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 537-AIRPORT					
101-537-530.00	FEDERAL GRANT		67,450		
101-537-540.00	STATE GRANT		1,775		
101-537-653.00	AVIATION FUEL SALES	27,419	31,362	28,000	32,000
101-537-659.00	LATE PAYMENT PENALTY	60	119	100	100
101-537-668.10	AIRPORT RENT/LEASE PAYMENTS	38,502	37,893	40,000	40,000
101-537-695.00	MISCELLANEOUS INCOME		17,000	100	100
Totals for dept 537-AIRPORT		65,981	155,599	68,200	72,200
Dept 804-MUSEUM					
101-804-678.01	REIMBURSEMENT FROM OUTSIDE AGENCY	68,750	75,000	75,000	75,000
101-804-686.50	BOOK SALES/MISC	2,064	778	600	600
101-804-696.00	LOCAL GRANT INCOME	3,460			
101-804-696.01	MEMBERSHIP FEES	6,035	4,925	5,500	5,500
101-804-696.05	MUSEUM ATTENDANCE	570	690	800	800
101-804-696.10	DONATION- OTHER	5,330	2,095	13,000	10,000
101-804-696.11	MUSEUM DONATIONS	29,038	35,795		
Totals for dept 804-MUSEUM		115,247	119,283	94,900	91,900
TOTAL ESTIMATED REVENUES		3,204,294	3,322,552	3,302,400	3,345,000
APPROPRIATIONS					
Dept 100					
101-100-956.05	OVER/SHORT	(30)			
Totals for dept 100-		(30)			
Dept 101-MAYOR CITY COUNCIL					
101-101-702.00	SALARIES & WAGES	3,894	4,696	4,400	4,400
101-101-715.00	F.I.C.A. TAXES	298	359	300	350
101-101-720.00	WORKER'S COMPENSATION	8	7	10	50
101-101-805.00	DUES, MEMBERSHIPS, SUBSCRIPTIONS	1,329	1,191	1,300	1,300
101-101-873.00	TRAVEL & TRAINING	2,299	5,464	8,500	8,500
101-101-956.00	MISCELLANEOUS EXPENSE	663	505	500	500
101-101-956.02	EMPLOYEE/BOARD RECOGNITION	266	272	500	500
Totals for dept 101-MAYOR CITY COUNCIL		8,757	12,494	15,510	15,600
Dept 172-CITY MANAGER					
101-172-702.00	SALARIES & WAGES	37,840	31,516	34,800	29,000
101-172-715.00	F.I.C.A. TAXES	2,453	2,160	2,500	2,250
101-172-716.00	HEALTH/DENTAL INSURANCE	5,360	1,262	2,200	2,500
101-172-717.00	LIFE INSURANCE	620	573	640	600
101-172-718.00	RETIREMENT CONTRIBUTIONS	7,344	9,616	9,200	10,350
101-172-720.00	WORKER'S COMPENSATION	225	103	100	150
101-172-728.00	OFFICE SUPPLIES	195	298	500	500
101-172-801.00	CONTRACTUAL/PROFESSIONAL SVC	501	60	500	500
101-172-805.00	DUES, MEMBERSHIPS, SUBSCRIPTIONS	737	1,043	1,800	1,800
101-172-853.00	TELEPHONE	2,795	3,426	2,700	4,000
101-172-860.00	PRINTING & PUBLISHING		76	150	150
101-172-873.00	TRAVEL & TRAINING	2,159	7,599	3,000	7,500
101-172-881.00	HUMAN RESOURCES	345	300	1,000	1,000
101-172-956.00	MISCELLANEOUS EXPENSE	338	1,906	500	1,000
Totals for dept 172-CITY MANAGER		60,912	59,938	59,590	61,300
Dept 191-ELECTIONS					
101-191-728.00	OFFICE SUPPLIES	2,158	1,140	2,200	2,200
101-191-730.00	POSTAGE		208		

User: ACCOUNTANT

Fund: 101 GENERAL FUND

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 191-ELECTIONS					
101-191-801.00	CONTRACTUAL/PROFESSIONAL SVC	4,646	5,535	6,600	6,600
101-191-901.00	PRINTING & PUBLISHING	1,939	1,958	4,400	2,000
101-191-930.00	EQUIPMENT MAINTENANCE	960	240	1,500	1,500
Totals for dept 191-ELECTIONS		9,703	9,081	14,700	12,300
Dept 192-ELECTIONS (CONSOLIDATED)					
101-192-901.00	PRINTING & PUBLISHING	162			
Totals for dept 192-ELECTIONS (CONSOLIDATED)		162			
Dept 201-FINANCE					
101-201-702.00	SALARIES & WAGES	24,522	27,021	34,300	29,100
101-201-715.00	F.I.C.A. TAXES	1,836	2,022	2,600	2,350
101-201-716.00	HEALTH/DENTAL INSURANCE	2,525	1,124	4,700	2,350
101-201-717.00	LIFE INSURANCE	128	132	180	150
101-201-718.00	RETIREMENT CONTRIBUTIONS	9,824	13,245	24,700	23,350
101-201-720.00	WORKER'S COMPENSATION	58	58	90	150
101-201-728.00	OFFICE SUPPLIES	228	175	500	500
101-201-801.00	CONTRACTUAL/PROFESSIONAL SVC	14,176	9,341	6,000	9,000
101-201-803.00	TAX SERVICES	11,543	11,505	15,000	15,000
101-201-805.00	DUES, MEMBERSHIPS, SUBSCRIPTIONS	50	500	1,500	1,500
101-201-853.00	TELEPHONE		60		
101-201-873.00	TRAVEL & TRAINING	45	593	2,200	2,300
101-201-956.00	MISCELLANEOUS EXPENSE	25	1	150	150
Totals for dept 201-FINANCE		64,960	65,777	91,920	85,900
Dept 208-PARKS					
101-208-934.00	SITE MAINTENANCE & IMPROVEMENT				3,000
101-208-956.00	MISCELLANEOUS EXPENSE				50
Totals for dept 208-PARKS					3,050
Dept 209-ASSESSOR					
101-209-702.00	SALARIES & WAGES	5,403	4,546	4,500	4,700
101-209-703.00	PART TIME STAFF		75	200	
101-209-715.00	F.I.C.A. TAXES	405	343	400	350
101-209-716.00	HEALTH/DENTAL INSURANCE	496	1,315	1,400	1,400
101-209-717.00	LIFE INSURANCE	19	19	20	50
101-209-718.00	RETIREMENT CONTRIBUTIONS	363	337	400	450
101-209-720.00	WORKER'S COMPENSATION	18	15	20	50
101-209-801.00	CONTRACTUAL/PROFESSIONAL SVC	450	500	500	500
101-209-801.01	BASE ASSESSING FEE	21,300	21,300	21,300	21,300
101-209-853.00	TELEPHONE	388	585	550	550
101-209-956.00	MISCELLANEOUS EXPENSE	236	518	500	500
Totals for dept 209-ASSESSOR		29,078	29,553	29,790	29,850
Dept 210-CITY ATTORNEY					
101-210-801.00	CONTRACTUAL/PROFESSIONAL SVC	1,964	34,889	40,000	30,000
101-210-806.00	NON-RETAINER LEGAL SERVICES	3,296			
Totals for dept 210-CITY ATTORNEY		5,260	34,889	40,000	30,000
Dept 215-CITY CLERK					
101-215-702.00	SALARIES & WAGES	34,767	26,051	13,500	16,500
101-215-715.00	F.I.C.A. TAXES	2,647	1,987	1,000	1,250
101-215-716.00	HEALTH/DENTAL INSURANCE	6,407	3,775	400	550
101-215-717.00	LIFE INSURANCE	91	42	20	50
101-215-718.00	RETIREMENT CONTRIBUTIONS	531	1,577	2,900	4,750

User: ACCOUNTANT

Fund: 101 GENERAL FUND

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 215-CITY CLERK					
101-215-720.00	WORKER'S COMPENSATION	72	47	30	50
101-215-728.00	OFFICE SUPPLIES	128	95	500	500
101-215-801.00	CONTRACTUAL/PROFESSIONAL SVC		3	1,500	1,500
101-215-805.00	DUES, MEMBERSHIPS, SUBSCRIPTIONS	255		500	500
101-215-873.00	TRAVEL & TRAINING	455	1,911	3,500	3,500
101-215-901.00	PRINTING & PUBLISHING	1,524	1,992	2,000	2,000
101-215-956.00	MISCELLANEOUS EXPENSE	85	82	500	500
	Totals for dept 215-CITY CLERK	46,962	37,562	26,350	31,650
Dept 263-MUNICIPAL BUILDING					
101-263-728.00	OFFICE SUPPLIES	3,690	3,290	3,500	3,500
101-263-730.00	POSTAGE	10,242	6,585	10,300	7,000
101-263-731.00	PHOTOCOPYING	1,774	1,251	3,000	3,000
101-263-740.00	OPERATING SUPPLIES	5,558	7,028	7,000	7,000
101-263-801.00	CONTRACTUAL/PROFESSIONAL SVC	28,929	26,410	30,000	25,000
101-263-853.00	TELEPHONE	6,304	8,266	6,300	2,750
101-263-920.00	UTILITIES	33,563	32,440	29,000	32,000
101-263-931.00	BUILDING MAINTENANCE	6,441	6,177	4,000	4,000
101-263-946.00	EQUIPMENT RENTAL	40,000	40,000	12,900	13,000
101-263-956.00	MISCELLANEOUS EXPENSE	219	639	500	500
101-263-970.00	CAPITAL ITEMS			5,000	5,000
	Totals for dept 263-MUNICIPAL BUILDING	136,720	132,086	111,500	102,750
Dept 265-GROUNDS MAINTENANCE					
101-265-702.00	SALARIES & WAGES	61,841	71,049	60,000	65,000
101-265-702.25	REGULAR OVERTIME			200	
101-265-702.61	MPE MAINTENANCE LABOR	5,647	3,564	5,000	3,750
101-265-715.00	F.I.C.A. TAXES	5,054	5,551	5,000	5,250
101-265-716.00	HEALTH/DENTAL INSURANCE	8,351	9,513	10,000	11,150
101-265-717.00	LIFE INSURANCE	321	327	330	300
101-265-718.00	RETIREMENT CONTRIBUTIONS	10,853	13,065	12,000	14,750
101-265-720.00	WORKER'S COMPENSATION	1,483	1,141	1,090	1,500
101-265-728.00	OFFICE SUPPLIES	17	18	200	200
101-265-740.00	OPERATING SUPPLIES	11,621	20,746	15,000	15,000
101-265-751.00	GAS & DIESEL	4,556	2,756	7,000	7,000
101-265-801.00	CONTRACTUAL/PROFESSIONAL SVC	65,005	69,528	60,000	50,000
101-265-853.00	TELEPHONE	2,453	1,832	1,600	550
101-265-873.00	TRAVEL & TRAINING	175		250	250
101-265-920.00	UTILITIES	17,057	15,436	16,500	16,500
101-265-930.00	EQUIPMENT MAINTENANCE	400	48	2,500	2,500
101-265-931.00	BUILDING MAINTENANCE	299	2,624	2,000	2,000
101-265-932.00	VEHICLE INSURANCE	996	1,392	2,150	2,150
101-265-933.00	VEHICLE MAINTENANCE	6,683	1,951	6,500	6,500
101-265-934.00	SITE MAINTENANCE & IMPROVEMENT	130	304	1,000	1,000
101-265-956.00	MISCELLANEOUS EXPENSE	548	539	500	500
101-265-965.61	OVERHEAD/EQUIP REPL TRAN TO MPE	20,020	29,915	18,000	22,000
101-265-974.20	CEMETERY/GROUNDS IMPROVEMENTS	2,229	826	500	500
	Totals for dept 265-GROUNDS MAINTENANCE	225,739	252,125	227,320	228,350
Dept 301-POLICE					
101-301-701.99	POLICE ADMINISTRATIVE WAGES	137,759	140,985	140,000	150,000
101-301-702.00	SALARIES & WAGES	428,632	424,550	445,000	450,000
101-301-702.25	REGULAR OVERTIME	78,932	96,512	84,000	84,000
101-301-702.27	HOLIDAY OVERTIME	22,315	24,468	25,000	25,000
101-301-702.29	COURT OVERTIME	3,282	3,365	4,000	4,000

User: ACCOUNTANT

Fund: 101 GENERAL FUND

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 301-POLICE					
101-301-702.61	MPE MAINTENANCE LABOR		210	500	500
101-301-704.00	LIQUOR CONTROL WAGES	4,800	4,800	4,800	4,800
101-301-715.00	F.I.C.A. TAXES	51,097	52,180	54,000	56,500
101-301-716.00	HEALTH/DENTAL INSURANCE	98,093	128,472	140,900	145,000
101-301-716.25	RETIREE HEALTH INSURANCE PREMIUM	4,994	3,300	3,300	
101-301-717.00	LIFE INSURANCE	3,728	3,782	3,340	3,800
101-301-718.00	RETIREMENT CONTRIBUTIONS	131,645	158,259	157,400	156,000
101-301-720.00	WORKER'S COMPENSATION	11,801	11,144	16,350	14,300
101-301-728.00	OFFICE SUPPLIES	6,498	5,065	3,800	4,500
101-301-730.00	POSTAGE	439	61	450	450
101-301-740.00	OPERATING SUPPLIES	3,102	2,138	3,000	3,000
101-301-740.01	FILM/DEVELOPING			100	
101-301-740.02	COPS OPERATING SUPPLIES	576	729	1,050	700
101-301-740.17	K-9 OPERATIONS	2,816	1,967	2,500	3,400
101-301-743.00	UNIFORMS & ACCESSORIES	8,972	2,957	6,500	6,000
101-301-745.00	UNIFORM CLEANING	612	207	1,200	800
101-301-751.00	GAS & DIESEL	24,008	15,156	23,000	20,000
101-301-801.00	CONTRACTUAL/PROFESSIONAL SVC	3,694	3,259	11,000	5,000
101-301-805.00	DUES, MEMBERSHIPS, SUBSCRIPTIONS	305	2,305	500	2,500
101-301-853.00	TELEPHONE	4,525	7,556	5,500	7,500
101-301-873.00	TRAVEL & TRAINING	12,105	6,742	10,070	10,000
101-301-873.10	TRAINING PUBLIC ACT #302	2,633	4,305	2,500	4,300
101-301-901.00	PRINTING & PUBLISHING	1,033	353	900	900
101-301-910.00	GENERAL INSURANCE COVERAGE	19,610	15,164	27,400	20,000
101-301-932.00	VEHICLE INSURANCE	6,229	4,042	5,000	5,800
101-301-933.00	VEHICLE MAINTENANCE	10,903	15,682	12,000	12,000
101-301-946.00	EQUIPMENT RENTAL			13,800	13,800
101-301-956.00	MISCELLANEOUS EXPENSE	1,301	554	2,400	1,000
101-301-965.61	OVERHEAD/EQUIP REPL TRAN TO MPE	17,440	49,410	30,000	22,000
101-301-970.00	CAPITAL ITEMS		2,500	2,500	2,500
Totals for dept 301-POLICE		1,103,879	1,192,179	1,243,760	1,240,050
Dept 302-CASS COUNTY DRUG ENFORCEMENT TEAM					
101-302-702.00	SALARIES & WAGES	128,534	129,584	154,800	167,150
101-302-702.25	REGULAR OVERTIME	19,311	21,394	24,000	24,000
101-302-702.27	HOLIDAY OVERTIME	4,163	5,056	5,000	5,000
101-302-702.29	COURT OVERTIME	606	969	1,000	1,000
101-302-702.34	NIGHTHAWK WAGES		962	4,000	1,000
101-302-715.00	F.I.C.A. TAXES	11,497	11,771	14,400	15,200
101-302-716.00	HEALTH/DENTAL INSURANCE	24,011	29,032	29,800	42,600
101-302-717.00	LIFE INSURANCE	879	896	920	900
101-302-718.00	RETIREMENT CONTRIBUTIONS	26,216	36,447	40,100	36,700
101-302-720.00	WORKER'S COMPENSATION	3,619	3,184	4,950	4,400
101-302-743.00	UNIFORMS & ACCESSORIES		1,950	1,950	1,950
101-302-853.00	TELEPHONE	2,867	2,825	3,200	5,000
101-302-910.00	GENERAL INSURANCE COVERAGE	5,456	4,250	7,100	8,900
101-302-920.00	UTILITIES	10,936			
101-302-932.00	VEHICLE INSURANCE	1,350	1,650	1,500	2,500
Totals for dept 302-CASS COUNTY DRUG ENFORCEMENT TE		239,445	249,970	292,720	316,300
Dept 303-PART-TIME POLICE					
101-303-702.00	SALARIES & WAGES	16,988	14,427	20,000	20,000
101-303-702.25	REGULAR OVERTIME		1,487	2,500	2,000
101-303-715.00	F.I.C.A. TAXES	1,300	1,217	1,400	1,500
101-303-718.00	RETIREMENT CONTRIBUTIONS		166		

User: ACCOUNTANT

Fund: 101 GENERAL FUND

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 303-PART-TIME POLICE					
Totals for dept 303-PART-TIME POLICE		18,288	17,297	23,900	23,500
Dept 316-SCHOOL CROSSING GUARD					
101-316-702.00	SALARIES & WAGES	6,410	6,786	6,900	6,900
101-316-715.00	F.I.C.A. TAXES	490	519	500	550
101-316-720.00	WORKER'S COMPENSATION	39	168	200	200
Totals for dept 316-SCHOOL CROSSING GUARD		6,939	7,473	7,600	7,650
Dept 336-FIRE					
101-336-702.00	SALARIES & WAGES	215,891	217,948	212,000	221,500
101-336-702.24	FIRE CYCLE	2,231	2,502	2,500	2,500
101-336-702.25	REGULAR OVERTIME	14,607	15,477	14,000	14,000
101-336-702.27	HOLIDAY OVERTIME	4,556	4,854	5,000	5,000
101-336-702.61	MPE MAINTENANCE LABOR	1,137	857	2,600	2,000
101-336-703.00	PART TIME STAFF	17,781	19,110	16,000	19,000
101-336-703.25	PTOCFF OT COVERAGE	8,422	10,098	4,500	8,000
101-336-715.00	F.I.C.A. TAXES	19,310	19,589	19,500	21,000
101-336-716.00	HEALTH/DENTAL INSURANCE	60,831	70,434	69,200	72,600
101-336-716.25	RETIREE HEALTH INSURANCE PREMIUM	2,400	2,400	2,400	
101-336-717.00	LIFE INSURANCE	1,170	1,221	1,260	1,050
101-336-718.00	RETIREMENT CONTRIBUTIONS	33,593	55,087	63,900	70,450
101-336-720.00	WORKER'S COMPENSATION	7,372	6,783	9,680	8,550
101-336-728.00	OFFICE SUPPLIES	655	570	1,000	800
101-336-740.00	OPERATING SUPPLIES	1,375	1,050	1,800	1,600
101-336-743.00	UNIFORMS & ACCESSORIES	1,415	2,144	2,500	2,500
101-336-751.00	GAS & OIL	5,678	3,763	6,000	5,000
101-336-801.00	CONTRACTUAL/PROFESSIONAL SVC	8,272	6,634	9,500	10,300
101-336-801.05	DVFD PROFESSIONAL SERVICES			300	
101-336-853.00	TELEPHONE	3,462	5,162	3,800	5,200
101-336-873.00	TRAVEL & TRAINING	3,120	3,276	3,300	3,300
101-336-873.50	FIRE CLASS TRAINING EXPENSES	928	194	3,000	
101-336-875.00	TREE EXPENSES	972	225		
101-336-880.02	PROGRAMS/ACTIVITIES	577	887	750	750
101-336-920.00	UTILITIES	11,800	11,638	12,000	12,000
101-336-930.00	EQUIPMENT MAINTENANCE	2,317	2,982	3,000	3,000
101-336-931.00	BUILDING MAINTENANCE	2,823	3,727	2,900	2,900
101-336-932.00	VEHICLE INSURANCE	6,550	8,510	20,500	10,000
101-336-933.00	VEHICLE MAINTENANCE	6,059	6,132	8,000	8,000
101-336-946.00	EQUIPMENT RENTAL			6,900	6,900
101-336-956.00	MISCELLANEOUS EXPENSE	1,664		2,000	2,000
101-336-965.61	OVERHEAD/EQUIP REPL TRAN TO MPE	72,240	98,935	65,000	65,000
101-336-970.00	CAPITAL ITEMS	2,000		3,800	2,000
Totals for dept 336-FIRE		521,208	582,189	578,590	586,900
Dept 371-BUILDING/PLANNING/CUSTOMER SERVICE					
101-371-702.00	SALARIES & WAGES	32,020	27,889	29,900	30,000
101-371-702.61	MPE MAINTENANCE LABOR	27	98		
101-371-715.00	F.I.C.A. TAXES	2,427	2,127	2,300	2,400
101-371-716.00	HEALTH/DENTAL INSURANCE	1,527	3,946	4,000	3,850
101-371-717.00	LIFE INSURANCE	56	57	50	50
101-371-718.00	RETIREMENT CONTRIBUTIONS	1,098	1,044	1,100	1,700
101-371-720.00	WORKER'S COMPENSATION	210	171	190	200
101-371-728.00	OFFICE SUPPLIES	402	52	300	150
101-371-751.00	GAS & DIESEL	1,437	579	1,400	1,000
101-371-801.00	CONTRACTUAL/PROFESSIONAL SVC		528	2,500	1,000
101-371-801.06	CONTRACTUAL SERVICES-CODE ENFORCEN	11,903	25,953	20,000	20,000

User: ACCOUNTANT

Fund: 101 GENERAL FUND

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 371-BUILDING/PLANNING/CUSTOMER SERVICE					
101-371-801.11	CONTRACTUAL-ELECTRICAL INSPECTIONS	13,834	11,516	10,000	10,000
101-371-801.22	CONTRACTUAL - MECHANICAL INSPECTIO	13,841	6,634	9,000	8,000
101-371-801.33	CONTRACTUAL-PLUMBING INSPECTIONS	7,379	5,885	7,000	8,000
101-371-801.44	CONTRACTUAL- BUILDING	15,944	27,557	26,000	24,000
101-371-805.00	DUES, MEMBERSHIPS, SUBSCRIPTIONS	410	505	500	500
101-371-853.00	TELEPHONE	3,224	1,772	2,000	1,200
101-371-873.00	TRAVEL & TRAINING	1,757	908	1,500	1,500
101-371-901.00	PRINTING & PUBLISHING	116	211	200	200
101-371-930.00	EQUIPMENT MAINTENANCE			250	
101-371-932.00	VEHICLE INSURANCE		525	700	700
101-371-933.00	VEHICLE MAINTENANCE	1,224	256	1,000	500
101-371-956.00	MISCELLANEOUS EXPENSE	255	1,016	500	1,000
101-371-965.61	OVERHEAD/EQUIP REPL TRAN TO MPE	840	2,635	2,000	1,500
Totals for dept 371-BUILDING/PLANNING/CUSTOMER SERV		109,931	121,864	122,390	117,450
Dept 448-PARKING LOTS/SIDEWALKS/BIKE PATHS					
101-448-702.00	SALARIES & WAGES	5,955	2,914	3,900	2,550
101-448-715.00	F.I.C.A. TAXES	450	216	300	200
101-448-716.00	HEALTH/DENTAL INSURANCE	7	5	1,200	650
101-448-717.00	LIFE INSURANCE			50	50
101-448-718.00	RETIREMENT CONTRIBUTIONS	1,089	484	900	450
101-448-720.00	WORKER'S COMPENSATION			110	50
101-448-801.00	CONTRACTUAL/PROFESSIONAL SVC	2,776		5,000	
101-448-934.00	SITE MAINTENANCE & IMPROVEMENT	672	1,764	4,000	5,000
Totals for dept 448-PARKING LOTS/SIDEWALKS/BIKE PAI		10,949	5,383	15,460	8,950
Dept 487-BOND PAYMENTS					
101-487-990.00	DEBT SERVICE	121,587	119,771	102,000	92,100
101-487-995.00	INTEREST EXPENSE			30,000	26,650
Totals for dept 487-BOND PAYMENTS		121,587	119,771	132,000	118,750
Dept 537-AIRPORT					
101-537-702.00	SALARIES & WAGES	14,111	1,394	2,500	1,850
101-537-715.00	F.I.C.A. TAXES	1,078	105	100	150
101-537-716.00	HEALTH/DENTAL INSURANCE	5,710	(992)	400	450
101-537-718.00	RETIREMENT CONTRIBUTIONS	383	423	900	750
101-537-720.00	WORKER'S COMPENSATION	273	123	10	100
101-537-740.00	OPERATING SUPPLIES	1,490	659	1,000	100
101-537-751.00	GAS & DIESEL	504	150	600	500
101-537-751.10	AVIATION FUEL	23,603	37,372	40,000	40,000
101-537-801.00	CONTRACTUAL/PROFESSIONAL SVC	20,677	24,135	19,000	43,000
101-537-853.00	TELEPHONE	373	377	1,100	1,250
101-537-910.00	GENERAL INSURANCE COVERAGE	3,881	2,838	4,000	3,000
101-537-920.00	UTILITIES	6,937	6,567	8,000	7,000
101-537-956.00	MISCELLANEOUS EXPENSE	2,794	22,536	900	900
101-537-965.61	OVERHEAD/EQUIP REPL TRAN TO MPE		1,500	1,500	1,000
101-537-970.00	CAPITAL ITEMS		70,250		
Totals for dept 537-AIRPORT		81,814	167,437	80,010	100,050
Dept 804-MUSEUM					
101-804-702.00	SALARIES & WAGES	50,600	51,784	52,500	59,000
101-804-715.00	F.I.C.A. TAXES	3,785	3,835	4,000	4,500
101-804-716.00	HEALTH/DENTAL INSURANCE	15,982	18,052	9,300	200
101-804-717.00	LIFE INSURANCE	296	301	310	250
101-804-718.00	RETIREMENT CONTRIBUTIONS	5,726	5,385	5,400	8,000

User: ACCOUNTANT

Fund: 101 GENERAL FUND

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 804-MUSEUM					
101-804-720.00	WORKER'S COMPENSATION	182	155	420	250
101-804-728.00	OFFICE SUPPLIES	232	265	500	500
101-804-740.00	OPERATING SUPPLIES	2,931	1,848	5,000	4,000
101-804-801.00	CONTRACTUAL/PROFESSIONAL SVC	12,201	5,100	6,000	6,000
101-804-805.00	DUES, MEMBERSHIPS, SUBSCRIPTIONS	400	280	400	400
101-804-853.00	TELEPHONE	654	956	1,650	1,400
101-804-873.00	TRAVEL & TRAINING	462		1,000	1,000
101-804-880.02	PROGRAMS/ACTIVITIES - MILEAGE	72	209		
101-804-910.00	GENERAL INSURANCE COVERAGE		112	150	150
101-804-920.00	UTILITIES	1,658	3,315	3,500	3,500
101-804-931.00	BUILDING MAINTENANCE	1,617	603	1,000	1,000
101-804-956.00	MISCELLANEOUS EXPENSE	1,466	1,032	2,500	2,500
101-804-970.00	CAPITAL ITEMS	3,860	109,105	4,000	4,000
Totals for dept 804-MUSEUM		102,124	202,337	97,630	96,650
Dept 941-CONTINGENCY					
101-941-988.00	CONTINGENCY		331	60,000	60,000
Totals for dept 941-CONTINGENCY			331	60,000	60,000
Dept 953-UNEMPLOYMENT REIMBURSEMENT					
101-953-722.00	UNEMPLOYMENT COSTS	8,070	7,102	15,000	7,000
Totals for dept 953-UNEMPLOYMENT REIMBURSEMENT		8,070	7,102	15,000	7,000
Dept 954-INSURANCE					
101-954-910.00	GENERAL INSURANCE COVERAGE	3,935	8,462	30,000	9,000
Totals for dept 954-INSURANCE		3,935	8,462	30,000	9,000
Dept 985-TRANSFERS					
101-985-965.00	TRANSFER TO OTHER FUNDS	304,394	192,813	36,000	45,000
101-985-965.25	TRANSFER TO MUN FACILITIES/IMP	6,960	6,960	7,000	7,000
101-985-965.47	TRANSFER TO M-51 S COM DVLPMT	34,000	16,035		
Totals for dept 985-TRANSFERS		345,354	215,808	43,000	52,000
TOTAL APPROPRIATIONS		3,261,746	3,531,108	3,358,740	3,345,000
NET OF REVENUES/APPROPRIATIONS - FUND 101		(57,452)	(208,556)	(56,340)	
BEGINNING FUND BALANCE		865,030	833,813	625,313	
FUND BALANCE ADJUSTMENTS		26,229	60		
ENDING FUND BALANCE		833,807	625,317	568,973	

User: ACCOUNTANT

Fund: 202 MAJOR STREETS

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 476-STREET REVENUES					
202-476-530.00	FEDERAL GRANT	56,560	5,467		
202-476-546.00	STATE INFRASTRUCTURE ASSIST	10,799	10,795	11,000	11,000
202-476-569.00	STATE OPERATING ASSISTANCE	312,140	322,618	310,000	365,000
202-476-665.00	INTEREST INCOME	2,416	2,153	1,000	1,000
202-476-692.00	STATE TRUNK LINE MAINTENANCE	43,270	36,583	35,000	35,000
202-476-695.00	MISCELLANEOUS INCOME	11,823	20,222	10,000	5,000
Totals for dept 476-STREET REVENUES		437,008	397,838	367,000	417,000
TOTAL ESTIMATED REVENUES		437,008	397,838	367,000	417,000
APPROPRIATIONS					
Dept 448-PARKING LOTS/SIDEWALKS/BIKE PATHS					
202-448-970.00	CAPITAL ITEMS	127,973	8,613	600	
Totals for dept 448-PARKING LOTS/SIDEWALKS/BIKE PAI		127,973	8,613	600	
Dept 463-PAVED STREET PRESERVATION					
202-463-702.00	SALARIES & WAGES	24,831	30,609	35,300	35,600
202-463-702.25	REGULAR OVERTIME	111	170	1,000	1,000
202-463-715.00	F.I.C.A. TAXES	1,845	2,261	2,900	2,900
202-463-716.00	HEALTH/DENTAL INSURANCE	17,979	20,409	23,150	20,500
202-463-716.25	RETIREE HEALTH INSURANCE PREMIUM	48	48	50	
202-463-717.00	LIFE INSURANCE	361	373	410	350
202-463-718.00	RETIREMENT CONTRIBUTIONS	5,513	8,737	10,450	13,200
202-463-720.00	WORKER'S COMPENSATION	1,995	1,710	2,450	1,750
202-463-784.00	REPAIR MAINT SUPPLY	2,383	4,222	2,500	3,000
202-463-801.00	CONTRACTUAL/PROFESSIONAL SVC	4,842	23,004	21,500	20,000
202-463-910.00	GENERAL INSURANCE COVERAGE	1,153	(387)	1,300	1,300
202-463-946.00	EQUIPMENT RENTAL	12,660	13,046	15,000	14,000
202-463-970.00	CAPITAL ITEMS		16,749	124,000	
Totals for dept 463-PAVED STREET PRESERVATION		73,721	120,951	240,010	113,600
Dept 468-ROUNTINE MAINT CURB/GUTTER					
202-468-784.00	REPAIR MAINT SUPPLY			300	300
Totals for dept 468-ROUNTINE MAINT CURB/GUTTER				300	300
Dept 469-ROUNTINE MAINT CATCH BASINS					
202-469-702.00	SALARIES & WAGES	813	3,350	1,600	2,000
202-469-715.00	F.I.C.A. TAXES	62	247	100	50
202-469-716.00	HEALTH/DENTAL INSURANCE	2	7		
202-469-718.00	RETIREMENT CONTRIBUTIONS	268	1,150	500	500
202-469-784.00	REPAIR MAINT SUPPLY	245	106	500	500
202-469-946.00	EQUIPMENT RENTAL	1,713	6,107	2,500	6,000
Totals for dept 469-ROUNTINE MAINT CATCH BASINS		3,103	10,967	5,200	9,050
Dept 473-ROUTINE MAINT BRIDGES					
202-473-784.00	REPAIR MAINT SUPPLY	303		300	300
202-473-801.00	CONTRACTUAL/PROFESSIONAL SVC	15,538	3,705	15,000	6,000
Totals for dept 473-ROUTINE MAINT BRIDGES		15,841	3,705	15,300	6,300
Dept 475-TRAFFIC SERVICES					
202-475-702.00	SALARIES & WAGES	368	494	3,000	2,000
202-475-715.00	F.I.C.A. TAXES	28	37	200	50
202-475-716.00	HEALTH/DENTAL INSURANCE		1	50	
202-475-718.00	RETIREMENT CONTRIBUTIONS	113	169	1,150	500
202-475-784.00	REPAIR MAINT SUPPLY	1,498	1,221	2,000	2,000

User: ACCOUNTANT

Fund: 202 MAJOR STREETS

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 475-TRAFFIC SERVICES					
202-475-801.00	CONTRACTUAL/PROFESSIONAL SVC	11,183	11,868	13,500	13,500
202-475-920.00	UTILITIES	3,187	3,226	3,800	3,800
202-475-946.00	EQUIPMENT RENTAL	92	190	500	500
Totals for dept 475-TRAFFIC SERVICES		16,469	17,206	24,200	22,350
Dept 479-SNOW & ICE					
202-479-702.00	SALARIES & WAGES	13,025	8,485	6,500	15,000
202-479-702.25	REGULAR OVERTIME	734	2,551	800	2,500
202-479-715.00	F.I.C.A. TAXES	1,045	820	550	1,000
202-479-716.00	HEALTH/DENTAL INSURANCE	16	18	50	
202-479-718.00	RETIREMENT CONTRIBUTIONS	4,509	3,812	2,600	4,000
202-479-784.00	REPAIR MAINT SUPPLY	12,361	6,183	6,500	10,000
202-479-801.00	CONTRACTUAL/PROFESSIONAL SVC	6,535			5,000
202-479-946.00	EQUIPMENT RENTAL	28,679	20,428	15,000	25,000
Totals for dept 479-SNOW & ICE		66,904	42,297	32,000	62,500
Dept 483-ADMINISTRATIVE					
202-483-702.00	SALARIES & WAGES	22,313	22,558	23,000	24,000
202-483-715.00	F.I.C.A. TAXES	1,662	1,659	1,500	1,700
202-483-716.00	HEALTH/DENTAL INSURANCE	21	22	50	
202-483-718.00	RETIREMENT CONTRIBUTIONS	4,475	4,884	6,500	5,000
202-483-784.00	REPAIR MAINT SUPPLY	10		150	150
202-483-801.00	CONTRACTUAL/PROFESSIONAL SVC	1,414	896	1,500	800
202-483-853.00	TELEPHONE	300	443	400	700
202-483-946.00	EQUIPMENT RENTAL	1,644	1,644	1,920	1,900
202-483-956.10	CITY HALL OPERATIONAL OVERHEAD	2,184	2,786	2,200	2,900
Totals for dept 483-ADMINISTRATIVE		34,023	34,892	37,220	37,150
Dept 485-FUND TRANSFERS					
202-485-965.00	TRANSFER TO OTHER FUNDS	45,161	44,004	48,000	46,000
202-485-965.23	TRANSFER TO LOCAL STREETS	24,000	63,000	7,500	107,500
Totals for dept 485-FUND TRANSFERS		69,161	107,004	55,500	153,500
Dept 486-MAINT OF STATE TRUNKLINE					
202-486-715.00	F.I.C.A. TAXES	502	482	600	600
202-486-716.00	HEALTH/DENTAL INSURANCE	9	10	50	
202-486-718.00	RETIREMENT CONTRIBUTIONS	2,168	2,246	5,500	4,000
202-486-775.51	ROADWAY SURFACE MAINT M-51	103	130	2,000	1,000
202-486-775.62	ROADWAY SURFACE MAINT M-62	1,692	370	2,000	1,000
202-486-776.51	ROADWAY SWEEP/FLUSHING M-51	74	638	1,000	1,000
202-486-776.62	ROADWAY SWEEP/FLUSHING M-62	115	741	1,000	1,000
202-486-777.51	ROADSIDE TREES & SHRUBS M-51			100	100
202-486-777.62	ROADSIDE TREES & SHRUBS M-62			100	100
202-486-778.51	ROADSIDE DRAINAGE M-51		52	100	100
202-486-778.62	ROADSIDE DRAINAGE M-62		52	100	100
202-486-780.51	ROADSIDE WEED CONTROL M-51	15		100	100
202-486-780.62	ROADSIDE WEED CONTROL M-62	15		100	100
202-486-781.51	TRAFFIC SIGNS M-51			1,500	1,500
202-486-781.62	TRAFFIC SIGNS M-62			1,500	1,500
202-486-783.51	SNOW & ICE CONTROL M-51	8,711	6,308	7,000	7,000
202-486-783.62	SNOW & ICE CONTROL M-62	8,774	6,243	7,000	7,000
202-486-946.00	EQUIPMENT RENTAL	15,755	13,634	17,000	15,000
Totals for dept 486-MAINT OF STATE TRUNKLINE		37,933	30,906	46,750	41,200
TOTAL APPROPRIATIONS		445,128	376,541	457,080	445,950

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 202		(8,120)	21,297	(90,080)	(28,950)
BEGINNING FUND BALANCE		109,767	101,645	122,940	
ENDING FUND BALANCE		101,647	122,942	32,860	

User: ACCOUNTANT

Fund: 203 LOCAL STREETS

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 476-STREET REVENUES					
203-476-546.00	STATE INFRASTRUCTURE ASSIST	4,042	4,041	4,100	4,100
203-476-548.00	STATE METRO ACT	19,714	17,568	21,000	20,000
203-476-569.00	STATE OPERATING ASSISTANCE	116,825	120,762	118,000	140,000
203-476-676.00	TRANSFER FROM OTHER FUNDS	110,500	75,000	69,000	75,000
203-476-676.22	TRANSFER FROM MAJOR STREETS	24,000	63,000	7,500	107,500
203-476-695.00	MISCELLANEOUS INCOME	16,023	19,782	113,000	5,000
Totals for dept 476-STREET REVENUES		291,104	300,153	332,600	351,600
TOTAL ESTIMATED REVENUES		291,104	300,153	332,600	351,600
APPROPRIATIONS					
Dept 463-PAVED STREET PRESERVATION					
203-463-702.00	SALARIES & WAGES	49,656	66,565	82,100	82,000
203-463-702.25	REGULAR OVERTIME	1,363	382	1,500	1,000
203-463-715.00	F.I.C.A. TAXES	3,816	4,954	4,700	6,800
203-463-716.00	HEALTH/DENTAL INSURANCE	17,820	20,029	34,000	37,000
203-463-716.25	RETIREE HEALTH INSURANCE PREMIUM	96	96	100	
203-463-717.00	LIFE INSURANCE	339	351	410	600
203-463-718.00	RETIREMENT CONTRIBUTIONS	14,142	21,151	21,550	30,400
203-463-720.00	WORKER'S COMPENSATION	1,718	1,456	2,390	3,950
203-463-784.00	REPAIR MAINT SUPPLY	4,916	5,775	4,000	5,000
203-463-801.00	CONTRACTUAL/PROFESSIONAL SVC	7,565	5,060	10,000	6,000
203-463-910.00	GENERAL INSURANCE COVERAGE	981	(285)	1,100	1,100
203-463-946.00	EQUIPMENT RENTAL	34,605	49,634	35,000	40,000
Totals for dept 463-PAVED STREET PRESERVATION		137,017	175,168	196,850	213,850
Dept 464-ROUTINE MAINT UNPAVED STREET					
203-464-702.00	SALARIES & WAGES	103	208	250	250
203-464-715.00	F.I.C.A. TAXES	8	15	50	50
203-464-718.00	RETIREMENT CONTRIBUTIONS	34	72	50	50
203-464-784.00	REPAIR MAINT SUPPLY	145		250	250
203-464-946.00	EQUIPMENT RENTAL	205	404	500	500
Totals for dept 464-ROUTINE MAINT UNPAVED STREET		495	699	1,100	1,100
Dept 465-ROUTINE MAINT ALLEY					
203-465-702.00	SALARIES & WAGES	1,624	1,606	1,200	1,500
203-465-715.00	F.I.C.A. TAXES	122	118	50	50
203-465-716.00	HEALTH/DENTAL INSURANCE	3	2	50	
203-465-718.00	RETIREMENT CONTRIBUTIONS	545	556	400	400
203-465-784.00	REPAIR MAINT SUPPLY	145	183	300	300
203-465-946.00	EQUIPMENT RENTAL	3,438	2,170	3,000	3,000
Totals for dept 465-ROUTINE MAINT ALLEY		5,877	4,635	5,000	5,250
Dept 468-ROUTINE MAINT CURB/GUTTER					
203-468-784.00	REPAIR MAINT SUPPLY			500	500
Totals for dept 468-ROUTINE MAINT CURB/GUTTER				500	500
Dept 469-ROUTINE MAINT CATCH BASINS					
203-469-702.00	SALARIES & WAGES	7,334	7,932	7,000	8,000
203-469-715.00	F.I.C.A. TAXES	553	586	250	250
203-469-716.00	HEALTH/DENTAL INSURANCE	7	11	50	
203-469-718.00	RETIREMENT CONTRIBUTIONS	2,357	2,723	900	1,500
203-469-784.00	REPAIR MAINT SUPPLY	95	910	1,000	1,000
203-469-946.00	EQUIPMENT RENTAL	9,143	9,087	10,000	10,000
Totals for dept 469-ROUTINE MAINT CATCH BASINS		19,489	21,249	19,200	20,750

User: ACCOUNTANT

Fund: 203 LOCAL STREETS

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 473-ROUTINE MAINT BRIDGES					
203-473-801.00	CONTRACTUAL/PROFESSIONAL SVC			200	200
Totals for dept 473-ROUTINE MAINT BRIDGES				200	200
Dept 475-TRAFFIC SERVICES					
203-475-702.00	SALARIES & WAGES	2,697	3,448	2,000	2,500
203-475-702.25	REGULAR OVERTIME	74		250	
203-475-715.00	F.I.C.A. TAXES	209	255	250	250
203-475-716.00	HEALTH/DENTAL INSURANCE	3	4	50	
203-475-718.00	RETIREMENT CONTRIBUTIONS	856	1,204	1,050	1,000
203-475-784.00	REPAIR MAINT SUPPLY	809	532	900	900
203-475-946.00	EQUIPMENT RENTAL	1,068	1,921	2,000	2,000
Totals for dept 475-TRAFFIC SERVICES		5,716	7,364	6,500	6,650
Dept 479-SNOW & ICE					
203-479-702.00	SALARIES & WAGES	21,802	15,531	13,600	16,000
203-479-702.25	REGULAR OVERTIME	1,255	3,079	400	1,500
203-479-715.00	F.I.C.A. TAXES	1,749	1,383	1,100	1,500
203-479-716.00	HEALTH/DENTAL INSURANCE	31	31	50	
203-479-718.00	RETIREMENT CONTRIBUTIONS	7,527	6,433	5,500	6,500
203-479-784.00	REPAIR MAINT SUPPLY	15,184	3,105	5,000	6,000
203-479-946.00	EQUIPMENT RENTAL	46,334	33,995	30,000	40,000
Totals for dept 479-SNOW & ICE		93,882	63,557	55,650	71,500
Dept 483-ADMINISTRATIVE					
203-483-702.00	SALARIES & WAGES	22,313	22,559	25,000	26,000
203-483-715.00	F.I.C.A. TAXES	1,662	1,659	1,600	1,700
203-483-716.00	HEALTH/DENTAL INSURANCE	21	22	50	
203-483-718.00	RETIREMENT CONTRIBUTIONS	4,475	4,884	6,000	7,000
203-483-784.00	REPAIR MAINT SUPPLY			100	100
203-483-801.00	CONTRACTUAL/PROFESSIONAL SVC	1,210	719	700	700
203-483-853.00	TELEPHONE	320	480	600	400
203-483-946.00	EQUIPMENT RENTAL	4,383	4,383	4,400	4,400
203-483-956.10	CITY HALL OPERATIONAL OVERHEAD	1,368	1,867	1,400	2,050
203-483-965.00	TRANSFER TO OTHER FUNDS	226	97	250	100
Totals for dept 483-ADMINISTRATIVE		35,978	36,670	40,100	42,450
TOTAL APPROPRIATIONS		298,454	309,342	325,100	362,250
NET OF REVENUES/APPROPRIATIONS - FUND 203		(7,350)	(9,189)	7,500	(10,650)
BEGINNING FUND BALANCE		21,038	13,689	4,499	
ENDING FUND BALANCE		13,688	4,500	11,999	

User: ACCOUNTANT

Fund: 208 PARKS

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 718-INFRASTRUCTURE					
208-718-540.00	STATE GRANT	187,715		24,000	
208-718-607.00	SERVICE FEES INCOME	2,130	1,465	2,250	
208-718-675.25	PARK DONATIONS	286	10,000		
208-718-676.00	TRANSFER FROM OTHER FUNDS		38,000	18,000	
208-718-695.00	MISCELLANEOUS INCOME	13,912			
Totals for dept 718-INFRASTRUCTURE		204,043	49,465	44,250	
TOTAL ESTIMATED REVENUES		204,043	49,465	44,250	
APPROPRIATIONS					
Dept 718-INFRASTRUCTURE					
208-718-934.00	SITE MAINTENANCE & IMPROVEMENT	5,209	13,617	5,500	
208-718-956.00	MISCELLANEOUS EXPENSE		10,043		
208-718-965.00	TRANSFER TO OTHER FUNDS	75,000		38,000	
208-718-970.00	CAPITAL ITEMS	90,504	60,687		
Totals for dept 718-INFRASTRUCTURE		170,713	84,347	43,500	
TOTAL APPROPRIATIONS		170,713	84,347	43,500	
NET OF REVENUES/APPROPRIATIONS - FUND 208		33,330	(34,882)	750	
BEGINNING FUND BALANCE		1,919	35,250	368	
ENDING FUND BALANCE		35,249	368	1,118	

User: ACCOUNTANT

Fund: 226 SOLID WASTE

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 523-REFUSE REMOVAL					
226-523-403.00	CURRENT TAXES	167,749	165,481	220,400	225,000
226-523-676.00	TRANSFER FROM OTHER FUNDS	231,000	67,000	60,000	
226-523-676.11	TRANSFER FROM GENERAL FUND		2,000		
226-523-695.00	MISCELLANEOUS INCOME	32			
Totals for dept 523-REFUSE REMOVAL		<u>398,781</u>	<u>234,481</u>	<u>280,400</u>	<u>225,000</u>
TOTAL ESTIMATED REVENUES		<u>398,781</u>	<u>234,481</u>	<u>280,400</u>	<u>225,000</u>
APPROPRIATIONS					
Dept 523-REFUSE REMOVAL					
226-523-702.05	ADMINISTRATIVE SALARIES	18,652	18,609	19,000	24,000
226-523-702.16	WAGES- SOLID WASTE	42,773	46,630	41,300	45,000
226-523-702.17	WAGES- COMPOST	5,944	6,289	6,000	6,000
226-523-715.00	F.I.C.A. TAXES	5,053	5,316	5,100	5,700
226-523-716.00	HEALTH/DENTAL INSURANCE	8,573	9,761	18,400	18,300
226-523-717.00	LIFE INSURANCE	280	285	320	300
226-523-718.00	RETIREMENT CONTRIBUTIONS	17,660	21,630	24,400	26,300
226-523-720.00	WORKER'S COMPENSATION	2,053	1,808	2,000	2,100
226-523-725.00	PROPERTY TAXES		41		
226-523-729.01	ORGANICS MANAGEMENT	4,000	3,800	6,000	8,500
226-523-801.00	CONTRACTUAL/PROFESSIONAL SVC	18,832	13,388	15,000	15,000
226-523-801.07	NUBOUR LANDFILL MAINTENANCE/SERVIC	256,908	66,901	158,000	158,000
226-523-853.00	TELEPHONE	182	289	350	300
226-523-910.00	GENERAL INSURANCE COVERAGE	296	(251)	700	800
226-523-946.00	EQUIPMENT RENTAL	34,245	34,245	34,245	34,245
226-523-956.00	MISCELLANEOUS EXPENSE	3,527	2,769	3,400	3,000
226-523-956.10	CITY HALL OPERATIONAL OVERHEAD	972	2,631	2,600	2,150
226-523-965.00	TRANSFER TO OTHER FUNDS	116	80	100	100
Totals for dept 523-REFUSE REMOVAL		<u>420,066</u>	<u>234,221</u>	<u>336,915</u>	<u>349,795</u>
TOTAL APPROPRIATIONS		<u>420,066</u>	<u>234,221</u>	<u>336,915</u>	<u>349,795</u>
NET OF REVENUES/APPROPRIATIONS - FUND 226		<u>(21,285)</u>	<u>260</u>	<u>(56,515)</u>	<u>(124,795)</u>
BEGINNING FUND BALANCE		24,291	3,006	3,266	
ENDING FUND BALANCE		3,006	3,266	(53,249)	

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 261-ECONOMIC DEVELOPMENT					
240-261-540.00	STATE GRANT			250,000	
240-261-668.00	RENTAL INCOME	1,020			
240-261-676.11	TRANSFER FROM GENERAL FUND	40,000			
240-261-676.52	TRANSFER FROM ELECTRIC UTILITY	1,029,480	521,480	460,000	85,000
240-261-694.01	LOAN PROCEEDS	310,000			
240-261-695.00	MISCELLANEOUS INCOME	300	64,850	500	500
Totals for dept 261-ECONOMIC DEVELOPMENT		1,380,800	586,330	710,500	85,500
TOTAL ESTIMATED REVENUES		1,380,800	586,330	710,500	85,500
APPROPRIATIONS					
Dept 261-ECONOMIC DEVELOPMENT					
240-261-702.00	SALARIES & WAGES	705	1,366	3,100	2,000
240-261-715.00	F.I.C.A. TAXES	53	102	200	150
240-261-716.00	HEALTH/DENTAL INSURANCE	101	118	800	400
240-261-717.00	LIFE INSURANCE	5	5	20	
240-261-718.00	RETIREMENT CONTRIBUTIONS	80	227	1,200	250
240-261-720.00	WORKER'S COMPENSATION	27	18	30	50
240-261-725.00	PROPERTY TAXES	783	7,344	3,000	1,500
240-261-801.00	CONTRACTUAL/PROFESSIONAL SVC	4,425	33,109	8,000	4,000
240-261-853.00	TELEPHONE	1			
240-261-956.00	MISCELLANEOUS EXPENSE	71	2,225		
240-261-970.00	CAPITAL ITEMS	1,108,993	206,840	147,000	
240-261-970.06	CAPITAL PROJECT - #1		213,758		
240-261-970.07	CAPITAL PROJECT - #2		45,380		
240-261-970.08	CAPITAL PROJECT - #3		86,652		
240-261-970.09	CAPITAL PROJECT - #4		39,608	460,000	
240-261-970.10	CAPITAL PROJECT - #5		14,525	8,500	
240-261-970.12	CAPITAL PROJECT - #7		3,990		
240-261-990.00	DEBT SERVICE	46,260	47,780	24,000	25,000
240-261-995.00	INTEREST EXPENSE	53,217	51,608	50,400	50,000
Totals for dept 261-ECONOMIC DEVELOPMENT		1,214,721	754,655	706,250	83,350
Dept 263-MUNICIPAL BUILDING					
240-263-920.00	UTILITIES		15		
Totals for dept 263-MUNICIPAL BUILDING			15		
TOTAL APPROPRIATIONS		1,214,721	754,670	706,250	83,350
NET OF REVENUES/APPROPRIATIONS - FUND 240		166,079	(168,340)	4,250	2,150
BEGINNING FUND BALANCE		3,316	169,395	1,055	
ENDING FUND BALANCE		169,395	1,055	5,305	

User: ACCOUNTANT

Fund: 243 LDFA PROJECT

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 729-ECONOMIC DEVELOPMENT-INDUSTRIAL					
243-729-403.11	CAPTURED TAX	61,977	63,955	62,000	62,000
243-729-697.00	PROPERTY SALES	5,613	23,776		
Totals for dept 729-ECONOMIC DEVELOPMENT-INDUSTRIAL		67,590	87,731	62,000	62,000
TOTAL ESTIMATED REVENUES		67,590	87,731	62,000	62,000
APPROPRIATIONS					
Dept 729-ECONOMIC DEVELOPMENT-INDUSTRIAL					
243-729-801.00	CONTRACTUAL/PROFESSIONAL SVC			1,500	
243-729-956.00	MISCELLANEOUS EXPENSE	6,050	23,776		
243-729-956.10	CITY HALL OPERATIONAL OVERHEAD	408	261	60	50
243-729-990.00	DEBT SERVICE	34,599	34,599		
Totals for dept 729-ECONOMIC DEVELOPMENT-INDUSTRIAL		41,057	58,636	1,560	50
TOTAL APPROPRIATIONS		41,057	58,636	1,560	50
NET OF REVENUES/APPROPRIATIONS - FUND 243		26,533	29,095	60,440	61,950
BEGINNING FUND BALANCE		351,344	377,876	406,972	
ENDING FUND BALANCE		377,877	406,971	467,412	

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 261-ECONOMIC DEVELOPMENT					
244-261-530.00	FEDERAL GRANT	164,748			
Totals for dept 261-ECONOMIC DEVELOPMENT		164,748			
TOTAL ESTIMATED REVENUES		164,748			
APPROPRIATIONS					
Dept 261-ECONOMIC DEVELOPMENT					
244-261-970.99	PASS THROUGH EXPENSES	176,748			
Totals for dept 261-ECONOMIC DEVELOPMENT		176,748			
TOTAL APPROPRIATIONS		176,748			
NET OF REVENUES/APPROPRIATIONS - FUND 244		(12,000)			
BEGINNING FUND BALANCE		37,500	25,500	25,500	
ENDING FUND BALANCE		25,500	25,500	25,500	

User: ACCOUNTANT

Fund: 245 DDA TIF PROJECT

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 850-ECONOMIC DEVELOPMENT					
245-850-403.11	CAPTURED TAX	49,808	41,385	31,000	31,000
245-850-607.08	FARMERS MARKET REVENUE	1,830	4,847	3,000	5,500
245-850-608.00	CHAMBER REIMBURSEMENT	18,333			
245-850-676.00	TRANSFER FROM OTHER FUNDS			6,000	
245-850-676.52	TRANSFER FROM ELECTRIC UTILITY	26,700	28,000	27,000	27,000
245-850-695.00	MISCELLANEOUS INCOME	1,300	340	1,300	1,000
245-850-696.00	LOCAL GRANT INCOME	5,000	5,000	5,825	
Totals for dept 850-ECONOMIC DEVELOPMENT		102,971	79,572	74,125	64,500
TOTAL ESTIMATED REVENUES		102,971	79,572	74,125	64,500
APPROPRIATIONS					
Dept 850-ECONOMIC DEVELOPMENT					
245-850-702.00	SALARIES & WAGES	39,450	26,697	26,200	30,600
245-850-715.00	F.I.C.A. TAXES	2,994	2,015	2,300	2,350
245-850-716.00	HEALTH/DENTAL INSURANCE	282	199	1,400	400
245-850-717.00	LIFE INSURANCE	11	20	40	
245-850-718.00	RETIREMENT CONTRIBUTIONS	990	2,391	4,400	1,700
245-850-720.00	WORKER'S COMPENSATION	373	278	370	300
245-850-728.00	OFFICE SUPPLIES	104		300	250
245-850-730.00	POSTAGE	98	98	200	200
245-850-801.00	CONTRACTUAL/PROFESSIONAL SVC	38,041	36,762	16,250	12,000
245-850-853.00	TELEPHONE	381	630	500	400
245-850-873.00	TRAVEL & TRAINING		243	500	300
245-850-880.00	COMMUNITY PROMOTION	131	700	200	200
245-850-880.03	BECKWITH PARK CONCERTS	4,894	4,998	5,000	
245-850-880.05	BUSINESS RECRUITMENT		186	400	400
245-850-880.08	FARMERS MARKET SUPPLIES	585	4,808	1,000	2,500
245-850-901.00	PRINTING & PUBLISHING		735	300	500
245-850-910.00	GENERAL INSURANCE COVERAGE	412	(183)	400	500
245-850-931.00	BUILDING MAINTENANCE	232		910	400
245-850-931.05	FACADE INCENTIVE PROGRAM	3,313	4,000	10,000	10,000
245-850-946.00	EQUIPMENT RENTAL	1,000	1,000	1,500	1,000
245-850-956.00	MISCELLANEOUS EXPENSE	518	266	500	500
245-850-956.10	CITY HALL OPERATIONAL OVERHEAD	1,824	600	100	450
245-850-965.00	TRANSFER TO OTHER FUNDS	86	30	100	50
245-850-972.00	STREETSCAPE IMPROVE/MAINT	95			
Totals for dept 850-ECONOMIC DEVELOPMENT		95,814	86,473	72,870	65,000
TOTAL APPROPRIATIONS		95,814	86,473	72,870	65,000
NET OF REVENUES/APPROPRIATIONS - FUND 245		7,157	(6,901)	1,255	(500)
BEGINNING FUND BALANCE		457	7,616	716	
ENDING FUND BALANCE		7,614	715	1,971	

User: ACCOUNTANT

Fund: 252 REHAB LOAN PAYMENTS

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 821-REDEVELOPMENT & HOUSING					
252-821-676.00	TRANSFER FROM OTHER FUNDS	4,000	13,000	12,000	13,000
Totals for dept 821-REDEVELOPMENT & HOUSING		4,000	13,000	12,000	13,000
TOTAL ESTIMATED REVENUES		4,000	13,000	12,000	13,000
APPROPRIATIONS					
Dept 821-REDEVELOPMENT & HOUSING					
252-821-801.00	CONTRACTUAL/PROFESSIONAL SVC	133	77	100	
252-821-931.06	DESIGN REVIEW INCENTIVE PROGRA	12,825	13,425	13,000	13,000
252-821-956.10	CITY HALL OPERATIONAL OVERHEAD	138			
Totals for dept 821-REDEVELOPMENT & HOUSING		13,096	13,502	13,100	13,000
TOTAL APPROPRIATIONS		13,096	13,502	13,100	13,000
NET OF REVENUES/APPROPRIATIONS - FUND 252		(9,096)	(502)	(1,100)	
BEGINNING FUND BALANCE		10,682	1,585	1,083	
ENDING FUND BALANCE		1,586	1,083	(17)	

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 264-BUILDING IMPROVEMENTS					
265-264-665.00	INTEREST INCOME	2,371	452	2,500	600
265-264-668.00	RENTAL INCOME	18,800	46,443	20,800	20,800
265-264-668.59	UTILITY/MAINT. DDA REIMBURSEMENT		3,000	6,000	6,000
265-264-676.00	TRANSFER FROM OTHER FUNDS	11,460	37,939	75,000	7,000
265-264-695.00	MISCELLANEOUS INCOME			200	200
Totals for dept 264-BUILDING IMPROVEMENTS		<u>32,631</u>	<u>87,834</u>	<u>104,500</u>	<u>34,600</u>
TOTAL ESTIMATED REVENUES		32,631	87,834	104,500	34,600
APPROPRIATIONS					
Dept 264-BUILDING IMPROVEMENTS					
265-264-725.00	PROPERTY TAXES		443		500
265-264-801.00	CONTRACTUAL/PROFESSIONAL SVC		32,318	4,300	5,000
265-264-853.00	TELEPHONE		2,323		
265-264-880.00	COMMUNITY PROMOTION			1,000	1,000
265-264-910.00	GENERAL INSURANCE COVERAGE	112	34	200	200
265-264-920.00	UTILITIES	3,491	19,554	6,000	3,500
265-264-931.00	BUILDING MAINTENANCE		2,419	600	
265-264-931.03	PROPERTY MAINTENANCE	3,342	1,880	2,000	2,000
265-264-956.00	MISCELLANEOUS EXPENSE		2,711	2,200	2,000
265-264-965.00	TRANSFER TO OTHER FUNDS	11	10	50	50
265-264-970.00	CAPITAL ITEMS	36,188	44,453		
265-264-987.00	DEMOLITION/DISPOSAL		3,687		
265-264-990.00	DEBT SERVICE		26,454		
Totals for dept 264-BUILDING IMPROVEMENTS		<u>43,144</u>	<u>136,286</u>	<u>16,350</u>	<u>14,250</u>
Dept 267-STORAGE BUILDING					
265-267-965.00	TRANSFER TO OTHER FUNDS		11,992		
Totals for dept 267-STORAGE BUILDING			<u>11,992</u>		
Dept 483-ADMINISTRATIVE					
265-483-956.10	CITY HALL OPERATIONAL OVERHEAD	864	286	300	100
Totals for dept 483-ADMINISTRATIVE		<u>864</u>	<u>286</u>	<u>300</u>	<u>100</u>
TOTAL APPROPRIATIONS		<u>44,008</u>	<u>148,564</u>	<u>16,650</u>	<u>14,350</u>
NET OF REVENUES/APPROPRIATIONS - FUND 265		(11,377)	(60,730)	87,850	20,250
BEGINNING FUND BALANCE		165,654	154,277	123,900	
FUND BALANCE ADJUSTMENTS			30,354		
ENDING FUND BALANCE		154,277	123,901	211,750	

User: ACCOUNTANT

Fund: 266 CITY DRUG FORFEITURE

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 765-DRUG ENFORCEMENT					
266-765-663.00	DRUG FORFEITURES			500	500
Totals for dept 765-DRUG ENFORCEMENT				500	500
TOTAL ESTIMATED REVENUES				500	500
APPROPRIATIONS					
Dept 765-DRUG ENFORCEMENT					
266-765-740.00	OPERATING SUPPLIES	3,787	6,361	500	500
266-765-956.00	MISCELLANEOUS EXPENSE		750		
Totals for dept 765-DRUG ENFORCEMENT		3,787	7,111	500	500
TOTAL APPROPRIATIONS				500	500
NET OF REVENUES/APPROPRIATIONS - FUND 266		(3,787)	(7,111)		
BEGINNING FUND BALANCE		21,782	17,995	10,884	
ENDING FUND BALANCE		17,995	10,884	10,884	

User: ACCOUNTANT

Fund: 299 DEPOT

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 850-ECONOMIC DEVELOPMENT					
299-850-696.10	DONATION- OTHER	75			
Totals for dept 850-ECONOMIC DEVELOPMENT		75			
Dept 959-TRANSPORTATION					
299-959-668.58	RENTAL INCOME FROM DART	4,275			
299-959-668.59	UTILITY/MAINT. DDA REIMBURSE	6,000	3,000		
Totals for dept 959-TRANSPORTATION		10,275	3,000		
TOTAL ESTIMATED REVENUES		10,350	3,000		
APPROPRIATIONS					
Dept 959-TRANSPORTATION					
299-959-801.00	CONTRACTUAL/PROFESSIONAL SVC	4,697	2,120		
299-959-920.00	UTILITIES	4,233	2,483		
299-959-956.00	MISCELLANEOUS EXPENSE	229			
299-959-956.10	CITY HALL OPERATIONAL OVERHEAD	138	90		
299-959-965.25	TRANSFER TO MUN FACILITIES/IMP	4,500	2,250		
Totals for dept 959-TRANSPORTATION		13,797	6,943		
TOTAL APPROPRIATIONS		13,797	6,943		
NET OF REVENUES/APPROPRIATIONS - FUND 299		(3,447)	(3,943)		
BEGINNING FUND BALANCE		37,745	34,297		
FUND BALANCE ADJUSTMENTS			(30,354)		
ENDING FUND BALANCE		34,298			

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 850-ECONOMIC DEVELOPMENT					
497-850-676.00	TRANSFER FROM OTHER FUNDS	34,000	16,035		
Totals for dept 850-ECONOMIC DEVELOPMENT		34,000	16,035		
TOTAL ESTIMATED REVENUES		34,000	16,035		
APPROPRIATIONS					
Dept 850-ECONOMIC DEVELOPMENT					
497-850-801.00	CONTRACTUAL/PROFESSIONAL SVC	2,087			
497-850-990.00	DEBT SERVICE	29,023	29,023		
Totals for dept 850-ECONOMIC DEVELOPMENT		31,110	29,023		
TOTAL APPROPRIATIONS		31,110	29,023		
NET OF REVENUES/APPROPRIATIONS - FUND 497		2,890	(12,988)		
BEGINNING FUND BALANCE		10,099	12,989		
ENDING FUND BALANCE		12,989	1		

User: ACCOUNTANT

Fund: 499 CAPITAL PROJECTS FUND

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 446-INFRASTRUCTURE ACTIVITIES					
499-446-423.00	ELECTRIC PAYMENT IN LIEU OF TAXES	107,161	114,000	120,000	126,000
499-446-530.00	FEDERAL GRANT	10,650			
499-446-668.02	WATER TOWER RENT-WIRELESS ANTE	41,191	28,211	25,500	27,000
	Totals for dept 446-INFRASTRUCTURE ACTIVITIES	<u>159,002</u>	<u>142,211</u>	<u>145,500</u>	<u>153,000</u>
TOTAL ESTIMATED REVENUES		<u>159,002</u>	<u>142,211</u>	<u>145,500</u>	<u>153,000</u>
APPROPRIATIONS					
Dept 446-INFRASTRUCTURE ACTIVITIES					
499-446-965.00	TRANSFER TO OTHER FUNDS	98,000			
499-446-975.00	CONSTRUCTION		61,611	5,000	73,000
499-446-975.01	CONSTRUCTION - LOCAL	60,055	81,745	140,000	80,000
	Totals for dept 446-INFRASTRUCTURE ACTIVITIES	<u>158,055</u>	<u>143,356</u>	<u>145,000</u>	<u>153,000</u>
TOTAL APPROPRIATIONS		<u>158,055</u>	<u>143,356</u>	<u>145,000</u>	<u>153,000</u>
NET OF REVENUES/APPROPRIATIONS - FUND 499		947	(1,145)	500	
	BEGINNING FUND BALANCE	2,543	3,489	2,344	
	ENDING FUND BALANCE	3,490	2,344	2,844	

User: ACCOUNTANT

Fund: 582 ELECTRIC UTILITY

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 267-STORAGE BUILDING					
582-267-668.00	RENTAL INCOME			26,400	32,000
Totals for dept 267-STORAGE BUILDING				26,400	32,000
Dept 269-AMBULANCE BUILDING					
582-269-668.00	RENTAL INCOME			16,200	16,200
Totals for dept 269-AMBULANCE BUILDING				16,200	16,200
Dept 270-SNOW BUILDING					
582-270-668.00	RENTAL INCOME			31,600	50,000
Totals for dept 270-SNOW BUILDING				31,600	50,000
Dept 440-OPERATING & NON-OPERATING INCOME					
582-440-607.00	SERVICE FEES INCOME	11,210	10,775	10,000	10,000
582-440-644.00	RESIDENTIAL SALES	2,211,242	2,208,758	2,271,000	2,280,000
582-440-644.15	BAD DEBT UTILITY SALES	115	272	500	300
582-440-645.00	GENERAL SVC/COMMERCIAL SALES	886,983	853,273	969,000	885,000
582-440-646.00	LARGE LIGHT/INDUSTRIAL SALES	3,319,975	3,587,434	3,400,000	3,600,000
582-440-647.00	MUNICIPAL WTR/PUB SVC SALES	669,098	662,468	685,000	690,000
582-440-648.00	SECURITY LIGHT SALES	90,117	87,459	95,000	93,000
582-440-649.00	ENERGY OPTIMIZATION SALES	126,784	125,664	113,000	145,000
582-440-659.00	LATE PAYMENT PENALTY	65,226	62,877	72,000	65,000
582-440-665.00	INTEREST INCOME	98,841	70,907	20,000	5,000
582-440-676.00	TRANSFER FROM OTHER FUNDS	230,000	11,992		
582-440-695.00	MISCELLANEOUS INCOME	40,934	43,692	60,000	10,000
Totals for dept 440-OPERATING & NON-OPERATING INCOM		7,750,525	7,725,571	7,695,500	7,783,300
TOTAL ESTIMATED REVENUES		7,750,525	7,725,571	7,769,700	7,881,500
APPROPRIATIONS					
Dept 267-STORAGE BUILDING					
582-267-725.00	PROPERTY TAXES			1,300	1,300
582-267-801.00	CONTRACTUAL/PROFESSIONAL SVC			1,000	2,000
582-267-920.00	UTILITIES			300	450
582-267-931.00	BUILDING MAINTENANCE			1,000	1,500
Totals for dept 267-STORAGE BUILDING				3,600	5,250
Dept 269-AMBULANCE BUILDING					
582-269-931.00	BUILDING MAINTENANCE			1,000	1,500
Totals for dept 269-AMBULANCE BUILDING				1,000	1,500
Dept 270-SNOW BUILDING					
582-270-801.00	CONTRACTUAL/PROFESSIONAL SVC			1,200	1,000
582-270-853.00	TELEPHONE			2,300	2,000
582-270-920.00	UTILITIES			12,000	3,000
582-270-931.00	BUILDING MAINTENANCE			4,500	3,000
582-270-931.03	PROPERTY MAINTENANCE			1,700	2,000
582-270-956.00	MISCELLANEOUS EXPENSE			3,000	2,000
582-270-970.00	CAPITAL ITEMS			270,000	
582-270-990.00	DEBT SERVICE			28,000	28,000
Totals for dept 270-SNOW BUILDING				322,700	41,000
Dept 441-GENERATION FACILITIES					
582-441-922.00	PURCHASES POWER	4,632,368	5,326,623	4,800,000	5,250,000
582-441-966.00	REMEDIATION COST			35,000	35,000
Totals for dept 441-GENERATION FACILITIES		4,632,368	5,326,623	4,835,000	5,285,000

User: ACCOUNTANT

Fund: 582 ELECTRIC UTILITY

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 442-DISTRIBUTION/COLLECTION					
582-442-702.00	SALARIES & WAGES	206,930	211,837	213,300	218,000
582-442-702.25	REGULAR OVERTIME	20,341	12,283	15,000	15,000
582-442-715.00	F.I.C.A. TAXES	17,408	16,988	17,500	17,800
582-442-716.00	HEALTH/DENTAL INSURANCE	19,734	36,517	41,900	22,000
582-442-716.25	RETIREE HEALTH INSURANCE PREMIUM	17,093	19,280	15,300	
582-442-717.00	LIFE INSURANCE	1,140	1,144	1,190	1,000
582-442-718.00	RETIREMENT CONTRIBUTIONS	72,370	77,496	91,100	85,000
582-442-718.50	RETIREMENT - MERS PENSION LIABILITY		34,096		
582-442-720.00	WORKER'S COMPENSATION	4,001	3,839	4,800	4,550
582-442-740.00	OPERATING SUPPLIES	7,996	12,976	10,000	10,000
582-442-783.00	CUSTOMER INSTALLATION	8,845	6,595	14,000	14,000
582-442-801.00	CONTRACTUAL/PROFESSIONAL SVC	11,969	10,783	15,000	10,000
582-442-853.00	TELEPHONE	1,269	296	1,440	1,400
582-442-920.00	UTILITIES	74,645	71,404	90,000	80,000
582-442-931.00	BUILDING MAINTENANCE	1,360	4,662	6,895	5,000
582-442-946.00	EQUIPMENT RENTAL	70,084	84,000	90,000	90,000
582-442-954.00	FREIGHT	257		1,000	
582-442-956.00	MISCELLANEOUS EXPENSE	137	75	500	500
582-442-970.00	CAPITAL ITEMS	6,805	16,032	16,605	15,000
582-442-981.00	SUBSTATIONS	4,877		25,000	25,000
582-442-982.00	STREET/SECURITY LIGHTS	11,253	28,118	20,000	20,000
582-442-983.00	METERS	2,841	2,906	3,700	3,700
582-442-984.00	LINE MAINTENANCE	6,448	26,427	50,000	40,000
582-442-985.00	TRANSFORMERS	7,492	7,162	15,000	15,000
Totals for dept 442-DISTRIBUTION/COLLECTION		575,295	684,916	759,230	692,950
Dept 483-ADMINISTRATIVE					
582-483-702.00	SALARIES & WAGES	177,251	184,825	200,000	205,600
582-483-702.25	REGULAR OVERTIME			100	
582-483-715.00	F.I.C.A. TAXES	13,077	13,028	15,100	15,700
582-483-716.00	HEALTH/DENTAL INSURANCE	30,376	31,964	35,000	35,000
582-483-716.25	RETIREE HEALTH INSURANCE PREMIUM	8,150	3,300	9,000	
582-483-717.00	LIFE INSURANCE	1,225	1,212	1,370	1,300
582-483-718.00	RETIREMENT CONTRIBUTIONS	35,166	46,299	65,400	70,600
582-483-720.00	WORKER'S COMPENSATION	857	785	1,590	950
582-483-728.00	OFFICE SUPPLIES	95	473		500
582-483-730.00	POSTAGE	14,093	13,619	15,000	15,000
582-483-740.00	OPERATING SUPPLIES	393	146	1,500	500
582-483-801.00	CONTRACTUAL/PROFESSIONAL SVC	36,325	24,628	40,000	30,000
582-483-805.00	DUES, MEMBERSHIPS, SUBSCRIPTIONS	16,120	16,386	18,000	18,000
582-483-853.00	TELEPHONE	4,013	3,282	4,300	2,400
582-483-873.00	TRAVEL & TRAINING	1,930	1,859	6,000	2,000
582-483-880.00	COMMUNITY PROMOTION	4,619	1,753	4,000	4,000
582-483-880.04	TREE REPLACEMENT PROGRAM	479	4,677	9,000	7,000
582-483-910.00	GENERAL INSURANCE COVERAGE	17,244	10,769	26,000	26,000
582-483-920.00	UTILITIES	4,666	1,918	5,000	2,000
582-483-930.00	EQUIPMENT MAINTENANCE			1,500	1,500
582-483-946.00	EQUIPMENT RENTAL	31,608	31,608	37,200	31,200
582-483-956.00	MISCELLANEOUS EXPENSE	170	771	500	500
582-483-956.10	CITY HALL OPERATIONAL OVERHEAD	43,800	49,443	43,800	52,000
582-483-961.00	BAD DEBT EXPENSE	18,035	10,536	20,000	15,000
582-483-965.00	TRANSFER TO OTHER FUNDS	1,259,721	694,029	755,000	162,000
582-483-968.00	DEPRECIATION EXPENSE	186,003	177,437	180,000	180,000
582-483-969.00	PAYMENT IN LEIU OF TAXES	467,706	474,000	475,000	480,000
582-483-995.00	INTEREST EXPENSE	17,867	2,393		

User: ACCOUNTANT

Fund: 582 ELECTRIC UTILITY

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 483-ADMINISTRATIVE					
Totals for dept 483-ADMINISTRATIVE		2,390,989	1,801,140	1,969,360	1,358,750
Dept 487-BOND PAYMENTS					
582-487-990.00	DEBT SERVICE	44,390	46,466	51,000	53,000
582-487-995.00	INTEREST EXPENSE	9,241	6,777	7,000	4,000
Totals for dept 487-BOND PAYMENTS		53,631	53,243	58,000	57,000
Dept 580-ENERGY OPTIMIZATION PROGRAM					
582-580-702.00	SALARIES & WAGES	10,773	8,100	12,500	12,500
582-580-715.00	F.I.C.A. TAXES	824	619	1,000	950
582-580-716.00	HEALTH/DENTAL INSURANCE		1		
582-580-717.00	LIFE INSURANCE				50
582-580-718.00	RETIREMENT CONTRIBUTIONS	30	54	100	
582-580-720.00	WORKER'S COMPENSATION	9	41	680	50
582-580-801.00	CONTRACTUAL/PROFESSIONAL SVC	137,476	138,613	150,000	150,000
582-580-880.09	EDUCATION		188		
Totals for dept 580-ENERGY OPTIMIZATION PROGRAM		149,112	147,616	164,280	163,550
Dept 850-ECONOMIC DEVELOPMENT					
582-850-702.00	SALARIES & WAGES	20,122	23,599	25,100	28,500
582-850-715.00	F.I.C.A. TAXES	1,328	1,591	1,900	2,150
582-850-716.00	HEALTH/DENTAL INSURANCE	1,271	2,116	2,300	2,350
582-850-717.00	LIFE INSURANCE	25	42	50	50
582-850-718.00	RETIREMENT CONTRIBUTIONS	2,956	5,372	10,300	10,800
582-850-720.00	WORKER'S COMPENSATION	14	67	140	100
582-850-730.00	POSTAGE	65		300	300
582-850-801.00	CONTRACTUAL/PROFESSIONAL SVC	66,522	33,107	150,000	150,000
582-850-805.00	DUES, MEMBERSHIPS, SUBSCRIPTIONS	647	433	1,000	1,000
582-850-853.00	TELEPHONE	(3)		600	
582-850-873.00	TRAVEL & TRAINING		1,406	1,500	1,500
582-850-880.00	COMMUNITY PROMOTION	1,841	2,886	6,000	6,000
582-850-880.05	BUSINESS RECRUITMENT	88			45,000
582-850-901.00	PRINTING & PUBLISHING	845		2,000	2,000
582-850-956.00	MISCELLANEOUS EXPENSE	1,896	792	800	800
582-850-965.00	TRANSFER TO OTHER FUNDS		28,729		
Totals for dept 850-ECONOMIC DEVELOPMENT		97,617	100,140	201,990	250,550
TOTAL APPROPRIATIONS		7,899,012	8,113,678	8,315,160	7,855,550
NET OF REVENUES/APPROPRIATIONS - FUND 582		(148,487)	(388,107)	(545,460)	25,950
BEGINNING FUND BALANCE		3,697,665	3,549,191	2,125,928	
FUND BALANCE ADJUSTMENTS		12	(1,035,151)		
ENDING FUND BALANCE		3,549,190	2,125,933	1,580,468	

User: ACCOUNTANT

Fund: 588 DIAL-A-RIDE TRANSPORTATION

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 959-TRANSPORTATION					
588-959-403.00	CURRENT TAXES	46,071	46,016	47,000	47,000
588-959-529.00	FEDERAL SECTION 18 OPER GRANT	31,097	30,617	32,880	38,650
588-959-530.00	FEDERAL GRANT		48,000	96,000	
588-959-540.00	STATE GRANT		12,000	24,000	
588-959-569.00	STATE OPERATING ASSISTANCE	81,375	76,882	74,670	74,750
588-959-626.00	SERVICES RENDERED- FARES	33,765	28,058	34,000	30,000
588-959-665.00	INTEREST INCOME	4,122	3,839	1,000	2,500
588-959-676.00	TRANSFER FROM OTHER FUNDS		170,000		
588-959-695.00	MISCELLANEOUS INCOME	674	359	600	350
Totals for dept 959-TRANSPORTATION		197,104	415,771	310,150	193,250
TOTAL ESTIMATED REVENUES		197,104	415,771	310,150	193,250
APPROPRIATIONS					
Dept 959-TRANSPORTATION					
588-959-702.05	ADMINISTRATIVE SALARIES	22,823	26,225	10,900	12,200
588-959-702.10	WAGES	50,337	102,866		
588-959-702.61	MPE MAINTENANCE LABOR	1,692	679		
588-959-715.00	F.I.C.A. TAXES	5,581	2,727	800	950
588-959-716.00	HEALTH/DENTAL INSURANCE	15,758	17,871	1,000	1,200
588-959-716.25	RETIREE HEALTH INSURANCE PREMIUM	108	157	350	
588-959-717.00	LIFE INSURANCE	214	105	40	50
588-959-718.00	RETIREMENT CONTRIBUTIONS	14,854	10,405	10,100	13,080
588-959-718.50	RETIREMENT - MERS PENSION LIABILITY		9,974		
588-959-720.00	WORKER'S COMPENSATION	2,717	513	30	50
588-959-728.00	OFFICE SUPPLIES		10	25	
588-959-740.00	OPERATING SUPPLIES	264	28		100
588-959-751.00	GAS & DIESEL	18,175	14,755	18,000	16,000
588-959-801.00	CONTRACTUAL/PROFESSIONAL SVC	4,589	7,906	280	300
588-959-801.47	CONTRACTED TRANSIT SERVICES	36,173		174,060	178,250
588-959-853.00	TELEPHONE	378	2,631	200	550
588-959-873.00	TRAVEL & TRAINING	294	1,657		
588-959-901.00	PRINTING & PUBLISHING	58		50	100
588-959-910.00	GENERAL INSURANCE COVERAGE	957	1,376	570	400
588-959-933.00	VEHICLE MAINTENANCE	6,467	8,314		
588-959-933.10	TIRES & TUBES	2,104	1,400	2,000	
588-959-939.00	RADIO EQUIPMENT & REPAIR	160	399		500
588-959-942.00	OFFICE RENTAL	4,275			
588-959-946.00	EQUIPMENT RENTAL	393			
588-959-948.00	GARAGE SPACE RENT	1,800	600		
588-959-956.00	MISCELLANEOUS EXPENSE	6	3		
588-959-956.10	CITY HALL OPERATIONAL OVERHEAD	1,620	619	1,600	1,600
588-959-965.00	TRANSFER TO OTHER FUNDS	638	378	520	200
588-959-968.00	DEPRECIATION EXPENSE	1,786	8,665	35,000	29,000
Totals for dept 959-TRANSPORTATION		194,221	220,263	255,525	254,530
TOTAL APPROPRIATIONS		194,221	220,263	255,525	254,530
NET OF REVENUES/APPROPRIATIONS - FUND 588		2,883	195,508	54,625	(61,280)
BEGINNING FUND BALANCE		104,814	107,696	388	
FUND BALANCE ADJUSTMENTS			(302,816)		
ENDING FUND BALANCE		107,697	388	55,013	

User: ACCOUNTANT

Fund: 590 SEWER UTILITY

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 440-OPERATING & NON-OPERATING INCOME					
590-440-530.00	FEDERAL GRANT			8,000	
590-440-540.00	STATE GRANT			2,000	
590-440-607.00	SERVICE FEES INCOME	11,238	10,777	11,000	11,000
590-440-624.00	INDUST PRETREATMENT SURCHARGE	1,252	1,974	1,300	2,300
590-440-625.12	MONITORING/O & M FEE - SILVER CREEK	57,080	41,241	65,000	45,000
590-440-625.13	MONITORING/O & M FEE - SLAUA	113,587	111,856	125,000	115,000
590-440-644.10	UTILITY SALES	890,697	828,447	913,500	900,000
590-440-644.11	CONTRACTUAL UTILITY SALES -CASSOPORT	326,213	273,617	279,000	310,000
590-440-644.12	CONTRACTUAL UTILITY SALES-SILVER CREEK	42,812	35,294	40,600	40,000
590-440-644.13	CONTRACTUAL UTILITY SALES-SLAUA	68,873	62,766	69,000	65,000
590-440-644.14	CONTRACTUAL UTIL SALES-PRIOR YEAR	1,146	(74,305)	17,000	5,000
590-440-644.15	BAD DEBT UTILITY SALES	77	54		
590-440-659.00	LATE PAYMENT PENALTY	14,274	13,513	16,000	14,500
590-440-665.00	INTEREST INCOME	39,145	33,601	10,000	20,000
590-440-676.00	TRANSFER FROM OTHER FUNDS	75,000		38,000	
590-440-695.00	MISCELLANEOUS INCOME	4,415	4,772	272,500	5,000
Totals for dept 440-OPERATING & NON-OPERATING INCOME		1,645,809	1,343,607	1,867,900	1,532,800
Dept 536-CAUA					
590-536-607.00	SERVICE FEES INCOME	32,500	30,000	30,000	30,600
590-536-695.00	MISCELLANEOUS INCOME	1,468			
Totals for dept 536-CAUA		33,968	30,000	30,000	30,600
Dept 985-TRANSFERS					
590-985-676.00	TRANSFER FROM OTHER FUNDS	44,889	43,883	48,000	46,000
Totals for dept 985-TRANSFERS		44,889	43,883	48,000	46,000
TOTAL ESTIMATED REVENUES		1,724,666	1,417,490	1,945,900	1,609,400
APPROPRIATIONS					
Dept 442-DISTRIBUTION/COLLECTION					
590-442-702.00	SALARIES & WAGES	32,508	35,690	58,500	39,000
590-442-702.25	REGULAR OVERTIME	4,899	2,400	4,300	2,550
590-442-715.00	F.I.C.A. TAXES	2,744	2,771	4,700	3,150
590-442-716.00	HEALTH/DENTAL INSURANCE	26,261	29,701	20,400	10,150
590-442-716.25	RETIREE HEALTH INSURANCE PREMIUM	6,288	10,507	5,350	
590-442-717.00	LIFE INSURANCE	308	326	330	200
590-442-718.00	RETIREMENT CONTRIBUTIONS	11,515	13,415	25,400	16,850
590-442-718.50	RETIREMENT - MERS PENSION LIABILITY		38,846		
590-442-720.00	WORKER'S COMPENSATION	1,929	1,545	2,000	1,700
590-442-740.00	OPERATING SUPPLIES	6,657	6,660	8,500	8,000
590-442-783.00	CUSTOMER INSTALLATION	17,743	9,274	15,000	15,000
590-442-801.00	CONTRACTUAL/PROFESSIONAL SVC	9,074	26,073	9,000	9,000
590-442-853.00	TELEPHONE			1,200	2,400
590-442-910.00	GENERAL INSURANCE COVERAGE	1,115	2,383	5,500	5,500
590-442-920.00	UTILITIES	9,184	8,815	9,500	9,500
590-442-931.00	BUILDING MAINTENANCE	339	1,400		1,500
590-442-935.00	REPAIR/MAINT LIFT STATIONS	3,066	970	18,000	18,000
590-442-936.00	REPAIR/MAINT MAINS	4,503	23,215	19,000	19,000
590-442-946.00	EQUIPMENT RENTAL	29,638	35,944	32,500	32,500
590-442-954.00	FREIGHT			200	200
590-442-956.00	MISCELLANEOUS EXPENSE	301		500	500
590-442-956.10	CITY HALL OPERATIONAL OVERHEAD	2,064	2,040	2,050	2,100
590-442-968.00	DEPRECIATION EXPENSE	99,009	98,271	98,000	98,000
590-442-970.00	CAPITAL ITEMS			6,500	5,000

User: ACCOUNTANT

Fund: 590 SEWER UTILITY

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 442-DISTRIBUTION/COLLECTION					
Totals for dept 442-DISTRIBUTION/COLLECTION		269,145	350,246	346,430	299,800
Dept 443-WASTEWATER TREATMENT					
590-443-702.00	SALARIES & WAGES	172,442	178,002	177,000	168,000
590-443-702.25	REGULAR OVERTIME			900	
590-443-715.00	F.I.C.A. TAXES	13,310	13,649	13,600	12,850
590-443-716.00	HEALTH/DENTAL INSURANCE	25,249	28,978	51,800	48,700
590-443-717.00	LIFE INSURANCE	848	819	890	750
590-443-718.00	RETIREMENT CONTRIBUTIONS	40,189	46,244	65,000	61,800
590-443-720.00	WORKER'S COMPENSATION	3,761	3,047	4,800	4,100
590-443-740.00	OPERATING SUPPLIES	17,646	19,240	17,000	17,000
590-443-754.00	CHEMICALS	40,806	37,340	40,000	40,000
590-443-801.00	CONTRACTUAL/PROFESSIONAL SVC	152,766	149,392	155,000	125,000
590-443-801.30	INDUSTRIAL PRETREATMENT	268	360	1,500	1,500
590-443-853.00	TELEPHONE	1,136	1,089	1,700	2,100
590-443-873.00	TRAVEL & TRAINING	1,372	2,277	2,500	2,500
590-443-910.00	GENERAL INSURANCE COVERAGE	1,595	3,718	8,200	8,200
590-443-920.00	UTILITIES	229,989	229,417	230,000	200,000
590-443-930.00	EQUIPMENT MAINTENANCE	24,991	24,274	26,000	26,000
590-443-931.00	BUILDING MAINTENANCE	7,050	6,053	9,000	8,000
590-443-946.00	EQUIPMENT RENTAL	14,639	18,056	16,000	15,500
590-443-956.00	MISCELLANEOUS EXPENSE		96	500	500
590-443-956.10	CITY HALL OPERATIONAL OVERHEAD	5,748	5,436	5,800	5,550
590-443-968.00	DEPRECIATION EXPENSE	68,817	69,560	69,000	69,000
590-443-970.00	CAPITAL ITEMS		46		
Totals for dept 443-WASTEWATER TREATMENT		822,622	837,093	896,190	817,050
Dept 445-METER READ/SERVICE					
590-445-702.00	SALARIES & WAGES	9,007	8,788	10,800	8,950
590-445-715.00	F.I.C.A. TAXES	648	693	800	700
590-445-716.00	HEALTH/DENTAL INSURANCE	4,700	4,095	4,700	4,000
590-445-717.00	LIFE INSURANCE	58	57	60	50
590-445-718.00	RETIREMENT CONTRIBUTIONS	2,885	3,154	4,200	3,100
590-445-720.00	WORKER'S COMPENSATION	209	188	260	250
590-445-801.00	CONTRACTUAL/PROFESSIONAL SVC		8	50	50
590-445-910.00	GENERAL INSURANCE COVERAGE	30	77	80	80
590-445-946.00	EQUIPMENT RENTAL	1,275	2,450	2,000	2,000
590-445-956.10	CITY HALL OPERATIONAL OVERHEAD	144	140	150	300
Totals for dept 445-METER READ/SERVICE		18,956	19,650	23,100	19,480
Dept 483-ADMINISTRATIVE					
590-483-702.00	SALARIES & WAGES	129,247	133,994	141,200	139,300
590-483-715.00	F.I.C.A. TAXES	9,678	9,541	10,600	10,650
590-483-716.00	HEALTH/DENTAL INSURANCE	24,436	25,214	28,100	27,700
590-483-716.25	RETIREE HEALTH INSURANCE PREMIUM	1,352	1,792	3,000	
590-483-717.00	LIFE INSURANCE	1,149	1,137	1,230	1,100
590-483-718.00	RETIREMENT CONTRIBUTIONS	26,363	30,669	43,000	45,100
590-483-720.00	WORKER'S COMPENSATION	861	785	670	900
590-483-728.00	OFFICE SUPPLIES	27	449	1,500	1,000
590-483-730.00	POSTAGE	14,507	13,858	15,000	15,000
590-483-740.00	OPERATING SUPPLIES	182	429	1,000	800
590-483-801.00	CONTRACTUAL/PROFESSIONAL SVC	19,239	13,038	15,000	14,000
590-483-805.00	DUES, MEMBERSHIPS, SUBSCRIPTIONS	370	370	100	100
590-483-853.00	TELEPHONE	1,331	1,222	1,500	1,200
590-483-873.00	TRAVEL & TRAINING	2,900	648	2,500	2,500
590-483-880.00	COMMUNITY PROMOTION	75		300	300

User: ACCOUNTANT

Fund: 590 SEWER UTILITY

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 483-ADMINISTRATIVE					
590-483-910.00	GENERAL INSURANCE COVERAGE	1,139	998	1,100	1,100
590-483-920.00	UTILITIES		1,272	2,000	1,400
590-483-930.00	EQUIPMENT MAINTENANCE			500	
590-483-946.00	EQUIPMENT RENTAL	25,062	25,062	25,000	25,000
590-483-956.00	MISCELLANEOUS EXPENSE	167	774	1,000	1,000
590-483-956.10	CITY HALL OPERATIONAL OVERHEAD	1,728	1,590	1,750	2,000
590-483-961.00	BAD DEBT EXPENSE	5,000	2,008	250	2,000
590-483-965.00	TRANSFER TO OTHER FUNDS	11,523	39,539	1,850	1,850
590-483-968.00	DEPRECIATION EXPENSE	(56)			
Totals for dept 483-ADMINISTRATIVE		276,280	304,389	298,150	294,000
Dept 487-BOND PAYMENTS					
590-487-990.00	DEBT SERVICE	13,688	14,566	15,500	17,000
590-487-995.00	INTEREST EXPENSE	20,590	16,674	21,000	70,000
Totals for dept 487-BOND PAYMENTS		34,278	31,240	36,500	87,000
Dept 536-CAUA					
590-536-702.00	SALARIES & WAGES	9,526	11,441	14,000	15,650
590-536-702.20	WAGES- MONITOR COLLECT. SYS	163			
590-536-702.30	WAGES- MAINT/REP- COLLECTION	209	10		
590-536-715.00	F.I.C.A. TAXES	572	766	1,100	1,200
590-536-716.00	HEALTH/DENTAL INSURANCE	462	1,289	1,800	1,950
590-536-717.00	LIFE INSURANCE	6	16	30	50
590-536-718.00	RETIREMENT CONTRIBUTIONS	923	1,716	5,300	5,500
590-536-720.00	WORKER'S COMPENSATION	9	45	60	100
590-536-784.10	REPAIR MAINT SUPPLY	574	286		
590-536-801.00	CONTRACTUAL/PROFESSIONAL SVC	6,631	5,843	1,500	50
590-536-853.00	TELEPHONE	193	193	600	200
590-536-910.00	GENERAL INSURANCE COVERAGE	(16)	88	100	100
590-536-946.00	EQUIPMENT RENTAL	321		1,000	
590-536-956.00	MISCELLANEOUS EXPENSE	70	21	500	100
Totals for dept 536-CAUA		19,643	21,714	25,990	24,900
Dept 538-COLLECTION INDIAN LAKE					
590-538-702.00	SALARIES & WAGES	209	(297)		
590-538-702.20	WAGES- MONITOR COLLECT. SYS	5,659	6,238	6,500	4,800
590-538-702.30	WAGES- MAINT/REP- COLLECTION	1,448	1,425	1,500	1,500
590-538-702.35	MAINTENANCE OT	7,900	1,303	1,000	1,000
590-538-715.00	F.I.C.A. TAXES	1,142	669	700	550
590-538-716.00	HEALTH/DENTAL INSURANCE	3,342	3,760	3,500	2,600
590-538-716.25	RETIREE HEALTH INSURANCE PREMIUM			150	
590-538-717.00	LIFE INSURANCE	45	47	50	50
590-538-718.00	RETIREMENT CONTRIBUTIONS	4,682	2,840	3,500	2,200
590-538-720.00	WORKER'S COMPENSATION	180	173	190	200
590-538-784.10	REPAIR MAINT SUPPLY	303	71	500	500
590-538-801.00	CONTRACTUAL/PROFESSIONAL SVC	802	493	2,000	2,000
590-538-853.00	TELEPHONE	140	120	500	150
590-538-910.00	GENERAL INSURANCE COVERAGE	23	112	110	150
590-538-946.20	EQ RENT- MONITOR COLLECT SYS	3,675	2,875	4,000	4,000
590-538-946.30	EQ RENT- MAINT/REP COLLECTION	2,867	1,038	3,500	3,500
590-538-956.10	CITY HALL OPERATIONAL OVERHEAD	108	110	150	300
Totals for dept 538-COLLECTION INDIAN LAKE		32,525	20,977	27,850	23,500
Dept 539-COLLECTION SLAUA					
590-539-702.00	SALARIES & WAGES	563	(803)		

User: ACCOUNTANT

Fund: 590 SEWER UTILITY

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 539-COLLECTION SLAUA					
590-539-702.20	WAGES- MONITOR COLLECT. SYS	12,819	14,370	18,200	8,400
590-539-702.30	WAGES- MAINT/REP- COLLECTION	2,058	3,065	3,000	3,000
590-539-702.35	MAINTENANCE OT	4,311	3,709	3,000	3,000
590-539-715.00	F.I.C.A. TAXES	1,463	1,580	1,800	1,100
590-539-716.00	HEALTH/DENTAL INSURANCE	8,954	7,211	9,400	5,250
590-539-716.25	RETIREE HEALTH INSURANCE PREMIUM			350	
590-539-717.00	LIFE INSURANCE	122	128	130	50
590-539-718.00	RETIREMENT CONTRIBUTIONS	5,650	6,573	9,400	4,650
590-539-720.00	WORKER'S COMPENSATION	485	457	520	500
590-539-784.10	REPAIR MAINT SUPPLY	3,729	481	4,000	3,000
590-539-801.00	CONTRACTUAL/PROFESSIONAL SVC	802	503	2,000	1,500
590-539-853.00	TELEPHONE	166	164	250	150
590-539-910.00	GENERAL INSURANCE COVERAGE	90	229	230	230
590-539-946.20	EQ RENT- MONITOR COLLECT SYS	8,632	4,876	10,000	10,000
590-539-946.30	EQ RENT- MAINT/REP COLLECTION	2,648	4,300	5,000	5,000
590-539-956.10	CITY HALL OPERATIONAL OVERHEAD	240	240	250	550
Totals for dept 539-COLLECTION SLAUA		52,732	47,083	67,530	46,380
TOTAL APPROPRIATIONS		1,526,181	1,632,392	1,721,740	1,612,110
NET OF REVENUES/APPROPRIATIONS - FUND 590		198,485	(214,902)	224,160	(2,710)
BEGINNING FUND BALANCE		4,438,719	4,637,209	3,242,917	
FUND BALANCE ADJUSTMENTS			(1,179,386)		
ENDING FUND BALANCE		4,637,204	3,242,921	3,467,077	

User: ACCOUNTANT

Fund: 591 WATER UTILITY

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 440-OPERATING & NON-OPERATING INCOME					
591-440-607.00	SERVICE FEES INCOME	11,220	10,776	12,000	11,000
591-440-644.10	UTILITY SALES	673,959	630,716	685,000	710,000
591-440-644.15	BAD DEBT UTILITY SALES	87	47	250	100
591-440-659.00	LATE PAYMENT PENALTY	9,757	9,180	11,000	10,000
591-440-665.00	INTEREST INCOME	10,903	12,215	12,000	10,000
591-440-695.00	MISCELLANEOUS INCOME	5,872	5,533	5,000	5,000
Totals for dept 440-OPERATING & NON-OPERATING INCOM		711,798	668,467	725,250	746,100
Dept 536-CAUA					
591-536-479.50	CCWS PERMITS	5,589	3,217	3,000	3,000
591-536-644.10	UTILITY SALES	170,327	178,253	175,000	177,000
591-536-644.17	SERVICE FEES DUE CCWS	820	450	1,000	750
591-536-659.00	LATE PAYMENT PENALTY	3,457	3,110	3,500	3,300
591-536-695.00	MISCELLANEOUS INCOME	10,925	8,745	6,000	3,500
Totals for dept 536-CAUA		191,118	193,775	188,500	187,550
TOTAL ESTIMATED REVENUES		902,916	862,242	913,750	933,650
APPROPRIATIONS					
Dept 442-DISTRIBUTION/COLLECTION					
591-442-702.00	SALARIES & WAGES	79,817	76,946	80,000	70,000
591-442-702.25	REGULAR OVERTIME	5,829	3,199	3,500	3,400
591-442-715.00	F.I.C.A. TAXES	6,322	6,006	7,200	5,600
591-442-716.00	HEALTH/DENTAL INSURANCE	36,348	37,659	29,800	22,500
591-442-716.25	RETIREE HEALTH INSURANCE PREMIUM	4,898	7,203	6,750	
591-442-717.00	LIFE INSURANCE	520	510	510	350
591-442-718.00	RETIREMENT CONTRIBUTIONS	23,023	24,807	34,900	29,650
591-442-718.50	RETIREMENT - MERS PENSION LIABILITY		20,211		
591-442-720.00	WORKER'S COMPENSATION	2,861	2,097	3,200	2,300
591-442-740.00	OPERATING SUPPLIES	7,937	8,762	9,000	9,000
591-442-783.00	CUSTOMER INSTALLATION	27,985	10,921	15,000	12,000
591-442-801.00	CONTRACTUAL/PROFESSIONAL SVC	12,929	8,416	14,000	12,000
591-442-920.00	UTILITIES	13,223	22,626	21,000	21,000
591-442-931.00	BUILDING MAINTENANCE	269	1,573	2,395	2,000
591-442-936.00	REPAIR/MAINT MAINS	6,318	3,238	6,000	6,000
591-442-937.00	STORAGE TANK MAINTENANCE	5,704	1,220	6,000	7,000
591-442-938.00	BOOSTER STATION MAINTENANCE	92	1,766	5,500	5,500
591-442-941.00	HYDRANT MAINTENANCE	3,490	8,419	3,000	3,000
591-442-946.00	EQUIPMENT RENTAL	25,955	36,000	36,000	36,000
591-442-954.00	FREIGHT	97	343	500	500
591-442-956.00	MISCELLANEOUS EXPENSE		12	300	300
591-442-968.00	DEPRECIATION EXPENSE	63,363	65,530	70,000	70,000
591-442-970.00	CAPITAL ITEMS			1,605	
591-442-983.00	METERS	406	2,217	3,500	3,500
Totals for dept 442-DISTRIBUTION/COLLECTION		327,386	349,681	359,660	321,600
Dept 444-WATER TREATMENT					
591-444-740.00	OPERATING SUPPLIES	1,493	337	3,000	1,500
591-444-754.00	CHEMICALS	5,258	5,390	7,500	7,500
591-444-920.00	UTILITIES	47,399	31,991	45,000	36,000
591-444-930.00	EQUIPMENT MAINTENANCE	1,047	2,788	10,000	5,000
591-444-931.00	BUILDING MAINTENANCE	3,860	186	4,000	3,000
591-444-968.00	DEPRECIATION EXPENSE	13,375	13,375	13,500	13,500
Totals for dept 444-WATER TREATMENT		72,432	54,067	83,000	66,500

User: ACCOUNTANT

Fund: 591 WATER UTILITY

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 483-ADMINISTRATIVE					
591-483-702.00	SALARIES & WAGES	114,293	117,290	127,500	125,750
591-483-715.00	F.I.C.A. TAXES	8,519	8,461	9,600	9,600
591-483-716.00	HEALTH/DENTAL INSURANCE	21,182	21,763	24,300	23,600
591-483-716.25	RETIREE HEALTH INSURANCE PREMIUM	1,104	1,264	1,200	
591-483-717.00	LIFE INSURANCE	1,051	1,036	1,160	1,000
591-483-718.00	RETIREMENT CONTRIBUTIONS	24,224	29,746	41,100	45,000
591-483-720.00	WORKER'S COMPENSATION	662	630	570	700
591-483-728.00	OFFICE SUPPLIES	101	520	1,000	1,000
591-483-730.00	POSTAGE	14,067	13,583	15,000	15,000
591-483-740.00	OPERATING SUPPLIES	71	407	1,000	1,000
591-483-801.00	CONTRACTUAL/PROFESSIONAL SVC	16,092	16,544	15,000	17,000
591-483-805.00	DUES, MEMBERSHIPS, SUBSCRIPTIONS	960	990	100	1,000
591-483-853.00	TELEPHONE	3,006	3,003	3,000	1,300
591-483-873.00	TRAVEL & TRAINING	2,434	2,423	3,500	3,500
591-483-880.00	COMMUNITY PROMOTION	75			
591-483-910.00	GENERAL INSURANCE COVERAGE	2,515	2,548	5,000	5,000
591-483-920.00	UTILITIES		1,272	2,000	1,500
591-483-930.00	EQUIPMENT MAINTENANCE			500	500
591-483-946.00	EQUIPMENT RENTAL	17,877	17,877	21,600	18,000
591-483-956.00	MISCELLANEOUS EXPENSE	1,756	480	2,500	2,500
591-483-956.10	CITY HALL OPERATIONAL OVERHEAD	4,560	4,923	4,560	5,700
591-483-961.00	BAD DEBT EXPENSE	2,000	1,005		1,500
591-483-965.00	TRANSFER TO OTHER FUNDS	4,422	772	1,500	1,000
Totals for dept 483-ADMINISTRATIVE		240,971	246,537	281,690	281,150
Dept 487-BOND PAYMENTS					
591-487-990.00	DEBT SERVICE	5,236	170,958	10,000	9,400
591-487-995.00	INTEREST EXPENSE	9,888	13,069	10,000	15,000
Totals for dept 487-BOND PAYMENTS		15,124	184,027	20,000	24,400
Dept 536-CAUA					
591-536-702.20	WAGES- MONITOR COLLECT. SYS	21,122	25,714	19,800	33,000
591-536-702.25	REGULAR OVERTIME	2,345	3,519	3,000	3,500
591-536-702.30	WAGES- MAINT/REP- COLLECTION	12,248	10,249	6,500	10,000
591-536-702.35	MAINTENANCE OT	2,539	699	2,500	2,500
591-536-715.00	F.I.C.A. TAXES	2,659	2,910	2,100	3,550
591-536-716.00	HEALTH/DENTAL INSURANCE	705	5,682	12,000	12,100
591-536-717.00	LIFE INSURANCE	10	66	100	200
591-536-718.00	RETIREMENT CONTRIBUTIONS	6,704	7,863	11,000	16,100
591-536-720.00	WORKER'S COMPENSATION	24	53	350	700
591-536-728.00	OFFICE SUPPLIES	474	510	500	500
591-536-730.00	POSTAGE	2,994	3,204	3,500	3,500
591-536-754.00	CHEMICALS	3,789	3,271	5,000	5,000
591-536-784.10	REPAIR MAINT SUPPLY	8,240	18,345	12,000	15,000
591-536-801.00	CONTRACTUAL/PROFESSIONAL SVC	9,083	6,858	18,000	8,000
591-536-801.33	CONTRACTUAL-PLUMBING INSPECTIONS	2,694	2,750	3,000	3,000
591-536-853.00	TELEPHONE	159	1,095	1,200	1,500
591-536-890.00	REMITTANCE TO OUTSIDE AGENCY	25,808	26,606	26,500	27,000
591-536-910.00	GENERAL INSURANCE COVERAGE	2,259	1,006	3,000	3,000
591-536-920.00	UTILITIES	15,237	16,220	12,000	16,000
591-536-946.00	EQUIPMENT RENTAL	9,924	11,310	12,000	12,000
591-536-956.00	MISCELLANEOUS EXPENSE	54	75	1,000	500
591-536-970.99	PASS THROUGH EXPENSES		420		
591-536-983.00	METERS	1,275	1,218	5,000	1,200
591-536-995.00	INTEREST EXPENSE	13	13	50	50

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 536-CAUA					
Totals for dept 536-CAUA		130,359	149,656	160,100	177,900
TOTAL APPROPRIATIONS		<u>786,272</u>	<u>983,968</u>	<u>904,450</u>	<u>871,550</u>
NET OF REVENUES/APPROPRIATIONS - FUND 591		116,644	(121,726)	9,300	62,100
BEGINNING FUND BALANCE		2,307,820	2,424,471	1,689,145	
FUND BALANCE ADJUSTMENTS		3	(613,600)		
ENDING FUND BALANCE		2,424,467	1,689,145	1,698,445	

User: ACCOUNTANT

Fund: 661 MOTOR POOL/EQUIPMENT

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 932-INTERNAL REPAIR/MAINTENANCE					
661-932-530.00	FEDERAL GRANT		22,992		
661-932-665.00	INTEREST INCOME	9,923	22,818	40,625	30,000
661-932-671.00	EQUIPMENT RENTAL	359,101	384,464	360,200	350,000
661-932-676.61	OVERHEAD/EQUIPMENT REPL TRAN FROM	110,540	182,395	117,500	110,000
661-932-678.01	REIMBURSEMENT FROM OUTSIDE AGENCY	20,631	20,925		
661-932-695.00	MISCELLANEOUS INCOME	14,874	9,506	10,000	10,000
Totals for dept 932-INTERNAL REPAIR/MAINTENANCE		515,069	643,100	528,325	500,000
TOTAL ESTIMATED REVENUES		515,069	643,100	528,325	500,000
APPROPRIATIONS					
Dept 932-INTERNAL REPAIR/MAINTENANCE					
661-932-702.05	ADMINISTRATIVE SALARIES	18,169	19,104	19,000	21,600
661-932-702.10	WAGES	29,628	31,639	33,400	39,000
661-932-715.00	F.I.C.A. TAXES	3,843	3,693	5,300	4,600
661-932-716.00	HEALTH/DENTAL INSURANCE	4,163	15,505	19,600	17,600
661-932-716.25	RETIREE HEALTH INSURANCE PREMIUM	370	541	540	
661-932-717.00	LIFE INSURANCE	302	355	350	250
661-932-718.00	RETIREMENT CONTRIBUTIONS	13,232	15,616	22,800	25,100
661-932-718.50	RETIREMENT - MERS PENSION LIABILITY		6,824		
661-932-720.00	WORKER'S COMPENSATION	1,344	1,213	1,310	1,250
661-932-740.00	OPERATING SUPPLIES	5,518	4,108	5,500	5,000
661-932-741.00	ANTIFREEZE	151	314	450	400
661-932-742.00	SMALL TOOLS	585	949	1,000	1,000
661-932-751.00	GAS & DIESEL	69,147	48,487	69,000	55,000
661-932-801.00	CONTRACTUAL/PROFESSIONAL SVC	40,700	10,353	15,000	10,000
661-932-853.00	TELEPHONE	976	821	600	900
661-932-910.00	GENERAL INSURANCE COVERAGE	1,598	9,405	15,600	16,000
661-932-920.00	UTILITIES	2,395	3,130	3,000	3,000
661-932-931.00	BUILDING MAINTENANCE	1,914	2,821	2,300	2,300
661-932-932.11	EQUIP MAINT/UPGRADES	306		500	
661-932-933.00	VEHICLE MAINTENANCE	46,580	59,239	65,000	65,000
661-932-933.01	ONGOING CERTIFICATIONS	5,100	5,000	2,000	5,000
661-932-946.00	EQUIPMENT RENTAL	3,518	768	800	800
661-932-956.00	MISCELLANEOUS EXPENSE	396	2,786	500	500
661-932-956.10	CITY HALL OPERATIONAL OVERHEAD	5,880	2,621	500	
661-932-965.00	TRANSFER TO OTHER FUNDS	17,187	1,577	2,500	1,100
661-932-968.00	DEPRECIATION EXPENSE	141,880	146,654	170,000	160,000
661-932-970.00	CAPITAL ITEMS	4,366	779	5,000	5,000
Totals for dept 932-INTERNAL REPAIR/MAINTENANCE		419,248	394,302	461,550	440,400
TOTAL APPROPRIATIONS		419,248	394,302	461,550	440,400
NET OF REVENUES/APPROPRIATIONS - FUND 661		95,821	248,798	66,775	59,600
BEGINNING FUND BALANCE		2,141,873	2,237,693	2,279,300	
FUND BALANCE ADJUSTMENTS			(207,190)		
ENDING FUND BALANCE		2,237,694	2,279,301	2,346,075	

User: ACCOUNTANT

Fund: 662 COMPUTER REPLACEMENT FUND

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 932-INTERNAL REPAIR/MAINTENANCE					
662-932-530.00	FEDERAL GRANT			11,900	
662-932-665.00	INTEREST INCOME		(472)	2,000	1,000
662-932-671.00	EQUIPMENT RENTAL	123,980	123,587	117,000	117,000
662-932-695.00	MISCELLANEOUS INCOME	384		500	
662-932-696.00	LOCAL GRANT INCOME		9,770		
Totals for dept 932-INTERNAL REPAIR/MAINTENANCE		124,364	132,885	131,400	118,000
TOTAL ESTIMATED REVENUES		124,364	132,885	131,400	118,000
APPROPRIATIONS					
Dept 932-INTERNAL REPAIR/MAINTENANCE					
662-932-702.00	SALARIES & WAGES	24,016	25,220	24,100	24,150
662-932-715.00	F.I.C.A. TAXES	1,720	1,752	1,800	1,850
662-932-716.00	HEALTH/DENTAL INSURANCE	8,385	5,456	6,500	5,400
662-932-716.25	RETIREE HEALTH INSURANCE PREMIUM	58	84	100	
662-932-717.00	LIFE INSURANCE	123	129	130	120
662-932-718.00	RETIREMENT CONTRIBUTIONS	695	668	700	1,250
662-932-718.50	RETIREMENT - MERS PENSION LIABILITY		1,129		
662-932-720.00	WORKER'S COMPENSATION	84	71	80	100
662-932-740.00	OPERATING SUPPLIES	5,367	4,893	7,000	6,500
662-932-801.00	CONTRACTUAL/PROFESSIONAL SVC	36,131	36,069	38,000	38,000
662-932-853.00	TELEPHONE	814	1,327	960	900
662-932-910.00	GENERAL INSURANCE COVERAGE	418	(147)	400	400
662-932-956.00	MISCELLANEOUS EXPENSE	147	34	400	400
662-932-956.10	CITY HALL OPERATIONAL OVERHEAD	900	725	950	
662-932-965.00	TRANSFER TO OTHER FUNDS	85	37	100	50
662-932-968.00	DEPRECIATION EXPENSE	15,584	14,710	15,000	15,000
662-932-970.00	CAPITAL ITEMS	13,297	14,958	15,000	15,000
662-932-980.00	OFFICE EQUIPMENT	8,733	4,283	10,000	10,000
Totals for dept 932-INTERNAL REPAIR/MAINTENANCE		116,557	111,398	121,220	119,120
TOTAL APPROPRIATIONS		116,557	111,398	121,220	119,120
NET OF REVENUES/APPROPRIATIONS - FUND 662		7,807	21,487	10,180	(1,120)
BEGINNING FUND BALANCE		122,359	130,166	117,388	
FUND BALANCE ADJUSTMENTS			(34,265)		
ENDING FUND BALANCE		130,166	117,388	127,568	

User: ACCOUNTANT

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 951-HEALTH INSURANCE					
677-951-665.00	INTEREST INCOME	347	1,293	200	200
677-951-681.00	SELF INSURANCE (HEALTH) PREMIUMS	17,431	211		
Totals for dept 951-HEALTH INSURANCE		17,778	1,504	200	200
TOTAL ESTIMATED REVENUES		17,778	1,504	200	200
APPROPRIATIONS					
Dept 951-HEALTH INSURANCE					
677-951-716.50	HEALTH/DRUG CLAIMS	3,595	(877)		
677-951-718.00	RETIREMENT CONTRIBUTIONS		15,750	27,000	27,000
Totals for dept 951-HEALTH INSURANCE		3,595	14,873	27,000	27,000
TOTAL APPROPRIATIONS		3,595	14,873	27,000	27,000
NET OF REVENUES/APPROPRIATIONS - FUND 677		14,183	(13,369)	(26,800)	(26,800)
BEGINNING FUND BALANCE		210,203	224,386	211,017	
ENDING FUND BALANCE		224,386	211,017	184,217	

User: ACCOUNTANT

Fund: 678 SELF INSURANCE

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 954-INSURANCE					
678-954-672.00	TRANSFER IN - MEMBERS CONTRIBUTION	25,000	15,000	20,000	15,000
678-954-672.01	INVESTMENT EARNINGS	4,270	4,526	6,500	5,000
678-954-672.02	REINSURANCE RECOVERIES	47,307	3,934	15,000	5,000
678-954-672.03	OTHER RECEIPTS		25,000		
Totals for dept 954-INSURANCE		<u>76,577</u>	<u>48,460</u>	<u>41,500</u>	<u>25,000</u>
TOTAL ESTIMATED REVENUES		<u>76,577</u>	<u>48,460</u>	<u>41,500</u>	<u>25,000</u>
APPROPRIATIONS					
Dept 954-INSURANCE					
678-954-910.01	INSURANCE CLAIMS PAID	116,144	3,934	40,000	5,000
678-954-956.00	MISCELLANEOUS EXPENSE	1,443	1,262	2,000	1,500
Totals for dept 954-INSURANCE		<u>117,587</u>	<u>5,196</u>	<u>42,000</u>	<u>6,500</u>
TOTAL APPROPRIATIONS		<u>117,587</u>	<u>5,196</u>	<u>42,000</u>	<u>6,500</u>
NET OF REVENUES/APPROPRIATIONS - FUND 678		<u>(41,010)</u>	<u>43,264</u>	<u>(500)</u>	<u>18,500</u>
BEGINNING FUND BALANCE		173,929	132,919	176,184	
ENDING FUND BALANCE		132,919	176,183	175,684	

User: ACCOUNTANT

Fund: 711 CEMETERY TRUST

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 276-CEMETERY					
711-276-610.00	PERPETUAL CARE FEES	8,750	9,610	10,000	10,000
711-276-665.00	INTEREST INCOME	12,358	2,889	2,000	6,000
711-276-695.00	MISCELLANEOUS INCOME		10		
	Totals for dept 276-CEMETERY	<u>21,108</u>	<u>12,509</u>	<u>12,000</u>	<u>16,000</u>
TOTAL ESTIMATED REVENUES		21,108	12,509	12,000	16,000
APPROPRIATIONS					
Dept 276-CEMETERY					
711-276-956.00	MISCELLANEOUS EXPENSE	240	35,535	10,300	1,000
	Totals for dept 276-CEMETERY	<u>240</u>	<u>35,535</u>	<u>10,300</u>	<u>1,000</u>
TOTAL APPROPRIATIONS		240	35,535	10,300	1,000
NET OF REVENUES/APPROPRIATIONS - FUND 711		20,868	(23,026)	1,700	15,000
	BEGINNING FUND BALANCE	944,901	965,769	942,743	
	ENDING FUND BALANCE	965,769	942,743	944,443	

User: ACCOUNTANT

Fund: 733 RETIREE HEALTH INSURANCE

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 861-RETIREE INSURANCE					
733-861-665.00	INTEREST INCOME	33,682	(4,497)	40,000	15,000
733-861-677.00	RETIREE CONTRIBUTIONS	33,336	31,488	39,000	41,000
733-861-677.10	EMPLOYER RETIREE CONTRIBUTIONS	14,712	12,200	15,000	
	Totals for dept 861-RETIREE INSURANCE	<u>81,730</u>	<u>39,191</u>	<u>94,000</u>	<u>56,000</u>
TOTAL ESTIMATED REVENUES		81,730	39,191	94,000	56,000
APPROPRIATIONS					
Dept 861-RETIREE INSURANCE					
733-861-955.00	BCBS PAYMENTS	47,403	39,640	50,000	56,000
733-861-955.50	SELF INSURANCE PAYMENTS RETIREES	1,879		500	
733-861-956.00	MISCELLANEOUS EXPENSE		892		
	Totals for dept 861-RETIREE INSURANCE	<u>49,282</u>	<u>40,532</u>	<u>50,500</u>	<u>56,000</u>
TOTAL APPROPRIATIONS		49,282	40,532	50,500	56,000
NET OF REVENUES/APPROPRIATIONS - FUND 733		32,448	(1,341)	43,500	
	BEGINNING FUND BALANCE	501,194	533,643	532,301	
	ENDING FUND BALANCE	533,642	532,302	575,801	

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 277-PUBLIC ART					
753-277-675.01	DONATIONS	790	50	500	500
Totals for dept 277-PUBLIC ART		790	50	500	500
TOTAL ESTIMATED REVENUES		790	50	500	500
NET OF REVENUES/APPROPRIATIONS - FUND 753		790	50	500	500
BEGINNING FUND BALANCE		1,250	2,040	2,090	
ENDING FUND BALANCE		2,040	2,090	2,590	

User: ACCOUNTANT

Fund: 759 FIRE INSURANCE ESCROW

DB: DOWAGIAC

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2016-17 REQUESTED BUDGET
APPROPRIATIONS					
Dept 902-FIRE INSURANCE ESCROW					
759-902-956.00	MISCELLANEOUS EXPENSE	294			
Totals for dept 902-FIRE INSURANCE ESCROW		294			
TOTAL APPROPRIATIONS		294			
NET OF REVENUES/APPROPRIATIONS - FUND 759		(294)			
BEGINNING FUND BALANCE		294			
ENDING FUND BALANCE					
ESTIMATED REVENUES - ALL FUNDS		17,903,949	16,618,975	17,183,200	16,085,200
APPROPRIATIONS - ALL FUNDS		17,500,789	17,335,974	17,386,710	16,076,005
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		403,160	(716,999)	(203,510)	9,195
BEGINNING FUND BALANCE - ALL FUNDS		16,308,186	16,737,604	12,648,240	
FUND BALANCE ADJUSTMENTS - ALL FUNDS		26,244	(3,372,348)		
ENDING FUND BALANCE - ALL FUNDS		16,737,590	12,648,257	12,444,730	