

Dollars and Sense:

How the **Village of Roscommon** Spends Your Money

2018 Citizen's Guide to
Roscommon Financial Health

Presented by
John Rosczyk
Village Manager

KEY TERMS

There are a few key terms that may be helpful when reading this report. They include:

- **Budget deficit/surplus.** If there is less money received than paid out in a given fiscal year, there is a budget **deficit** or shortfall. If there is more money received than paid during the fiscal year, a budget **surplus** exists.
- **Debt.** Just like a homeowner takes out a mortgage, governments can borrow money to pay for certain types of projects. The state has both short-term debt (paid back within the fiscal year) and long-term debt. Debt can be either **general obligation** debt, meaning that the state pays back the debt with regular tax collections and other revenues, or **special revenue** debt, which is paid off over time with revenue from specified sources beyond the usual taxes and service fees.
- **Fiscal year (FY).** The 12-month period of time during which budgets are allocated or finances are planned. Most households have a fiscal year that runs from January 1 to December 31 (that's the period for which we pay personal income taxes in April), while state government uses an October 1 - September 30 fiscal year. Some local units of government, including public schools, use a July 1 - June 30 fiscal year, while others operate on a typical calendar year.
- **Fund balance.** Once all the bills for the year have been paid out of a certain fund, whatever is left over is called the fund balance. When a fund balance is less than zero, you'll see the number shown with parentheses around it. Deficits cause fund balances to decrease, while surpluses cause them to increase.
- **Public budget gap.** A novel measure, similar to the deficit, used to measure the extent to which a government is falling short of covering its current and long-term obligations in a fiscal period. The budget gap takes into account the budget deficit, as well as any new obligations that the government has failed to cover such as **employee pensions or retiree health care**.
- **Reserved/Restricted funds.** Some funds are considered to be "reserved" or "restricted" for a specific purpose, and cannot be spent for anything else.

Welcome

Greetings,

The Village of Roscommon, population approximately 1,133, is situated in Roscommon County near the apex of I-75 and M-27. Nearby is Higgins Lake, named by the National Geographic Society as one of the six most beautiful lakes in the world. Also adding to the "water sports" flavor of the village is the historic AuSable River, featuring some of the nation's best fishing, canoeing and kayaking experiences.

In 1879, the Village of Roscommon was named the county seat by unanimous vote by the Supervisors and a courthouse was built shortly thereafter. The railroads were instrumental in starting the resort industry of the county in the late 1800's, furnishing transportation for people from Detroit and other cities to Roscommon, where they were then transported to one of the camps at Higgins Lake.

Our churches represent many denominations, and offer activities for all ages in the community, including frequent fundraisers for area organizations. The Village of Roscommon has two public parks; Wallace Park, located right off M-18 at the AuSable River, which offers easy canoe and kayak access to the river, as well as Metro Park, with baseball fields and playgrounds. Metro Park is operated by the Roscommon Metropolitan Recreation Authority, under the jurisdiction of the Village Government. RMRA also operates the AuSable River Center, which is a museum that features antique canoes, history of paddle boating and exploration of the rivers and canals of the area. In addition, the Gahagan Nature Preserve, named after Margaret Gahagan, offers trail walks, educational series and group outings for all ages. RMRA also offers the CRAF (Community Recreation, Activity, and Fitness) center, a 26,000-square foot facility containing two gymnasiums, a fitness center, a rehabilitation center, meeting rooms, and classrooms.

Sincerely,

John Rosczyk, Village Manager

How Governments Use Your Money

WHERE CITIZEN DOLLARS GO

The Village of Roscommon collects revenue from the State of Michigan through “revenue sharing” collected through the Michigan Sales Tax and Michigan Public Act 51 through “transportation” collected through the Michigan Gasoline Tax. Revenues are also collected by taxation currently supporting the General Fund and Sewer Fund. General Fund Taxes support specific departments including the Manager, Clerk, Treasurer, Department of Public Works, and Cemetery. Sewer Fund Tax revenues are used to pay off the 1998 Sewer Improvement Bond with an outstanding balance of \$2,162,379 with a payoff in 2038. Business type activities include water and wastewater operations and service revenues are collected by monthly billings. These revenues are used to operate the water and wastewater systems including maintenance, repairs, new construction, and payroll.

SERVICES THAT GOVERNMENTS PROVIDE

The Village of Roscommon provides basic local government services:

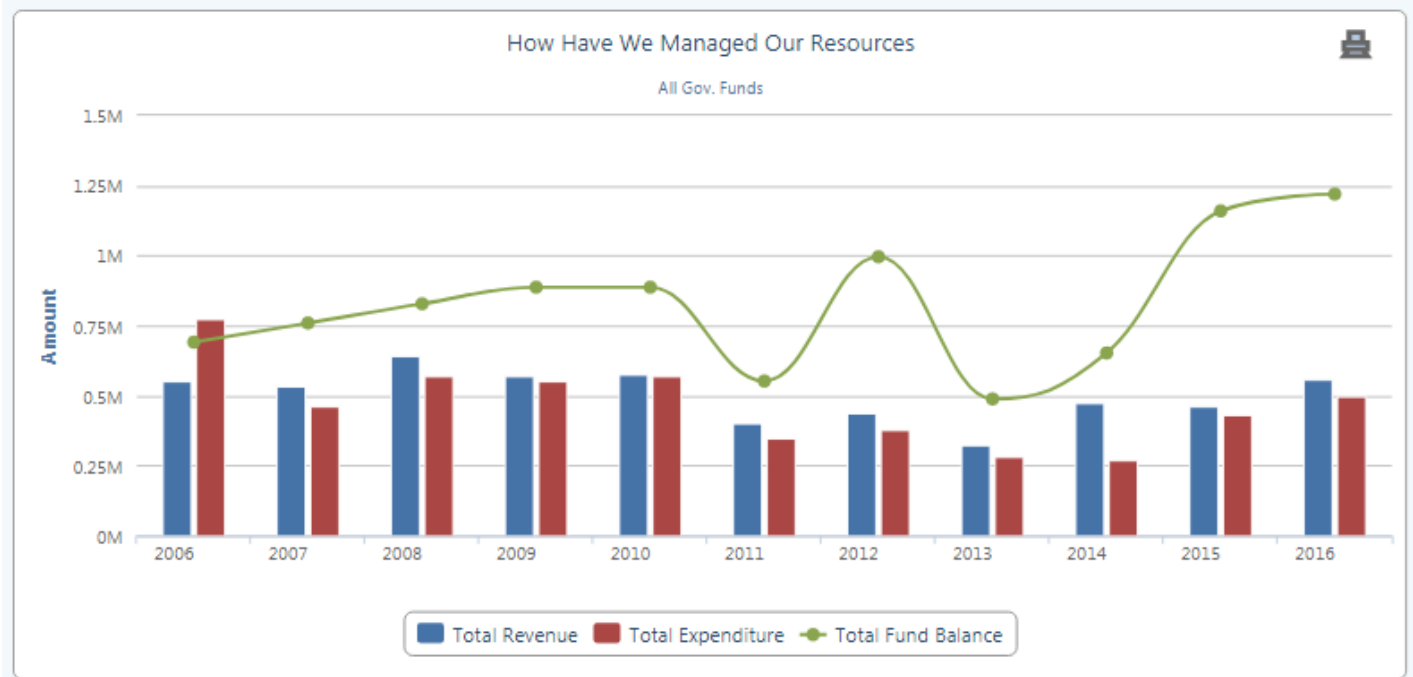
- 1) Tax Collection: The Village Treasurer collects summer taxes including General Fund and Sewer Fund Taxes.
- 2) Accounting and Financial Reporting: The Village Clerk maintains the General Ledger which includes the current village’s financial standings.
- 3) Record Keeping: The Village Clerk maintains all records of the village including Ordinances and Minutes.
- 4) Drinking Water: The Department of Public Works maintains the Water Tower and Water Mains that provide drinking water to 436 households.
- 5) Sanitary Sewer: The Department of Public Works maintains the Sewer Lagoons and Sewer Mains that remove wastewater from 436 households to the lagoons for treatment and discharge.
- 6) Roads: The Department of Public Works maintains 3.3 Miles of Major Street Roads and 7.45 Local Street Roads totaling 10.75 miles of roads.
- 7) Cemetery: The village maintains a cemetery divided into two (2) sections named New and Old.
- 8) Police: The village contracts with the Roscommon County Sheriff’s Department for part-time patrol coverage for \$20,000 annually.
- 9) Building Inspections: The village contracts for plumbing, electrical, mechanical, and a building inspector for new construction and renovations to existing structures.
- 10) Street Lighting: The village provides street lights on M-18 and Old M-76 in an annual amount of \$15,000.

Taxpayer Money is Spent: Government Revenues and Expenditures

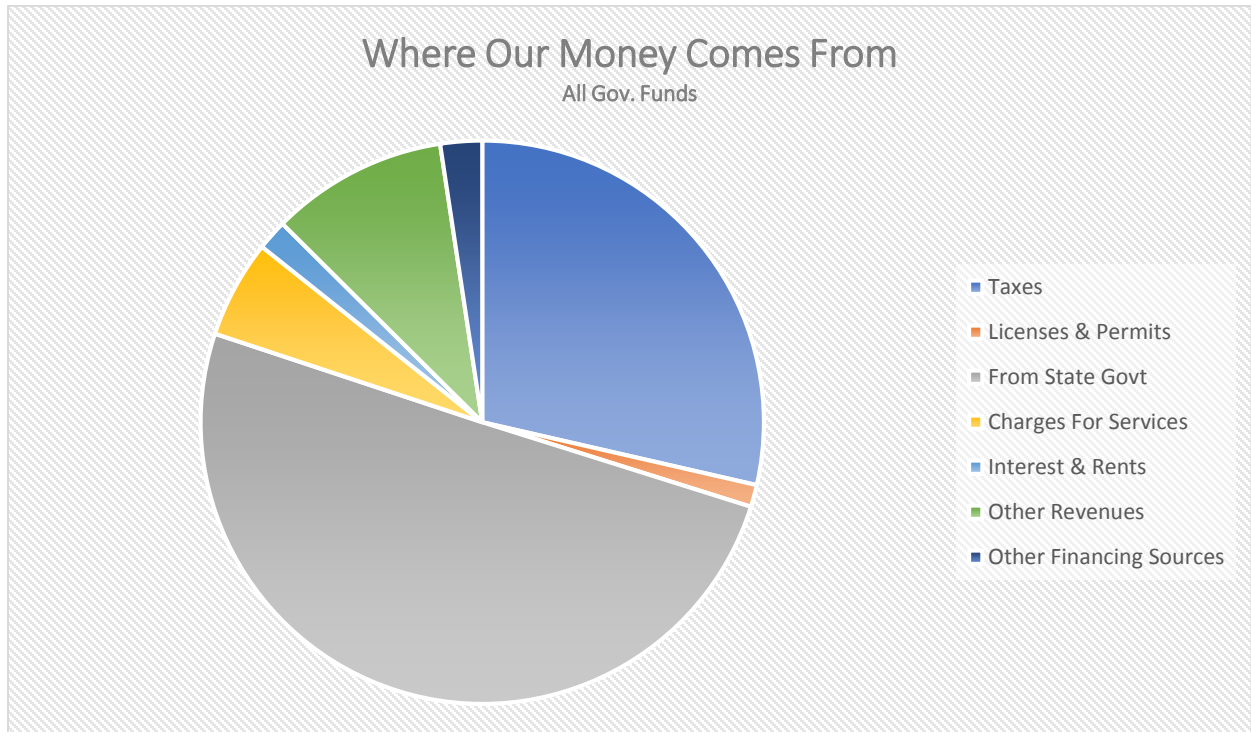
GOVERNMENT BUDGETS

- The Village of Roscommon reported revenues ranging from \$460,479 in 2015 to \$560,627 in 2016.
- The Village of Roscommon reported expenditures ranging from \$429,468 in 2015 to \$500,279 in 2016.

Roscommon Revenues and Expenditures, 2006 to Current Year



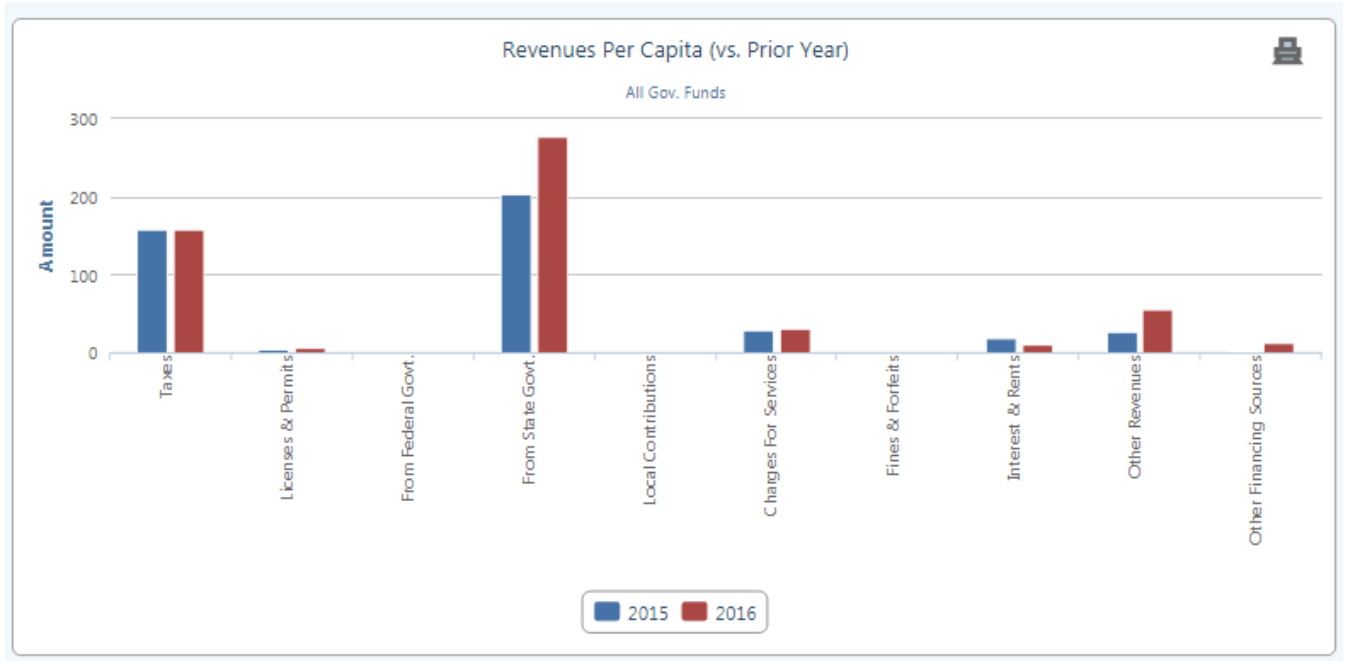
Roscommon Revenues, Current Year (2016)



Revenue Breakdown

	2015 Data	2016 Data	% Change
Revenues			
Taxes	\$165,530	\$164,189	-0.81 %
Licenses & Permits	\$5,186	\$7,284	40.46 %
From State Govt.	\$212,012	\$288,544	36.10 %
Charges For Services	\$29,369	\$32,251	9.81 %
Interest & Rents	\$20,139	\$10,016	-50.27 %
Other Revenues	\$28,243	\$58,343	106.58 %
Total Revenues	\$460,479	\$560,627	21.75 %
Other Financing Sources	\$2,266	\$13,758	507.15 %

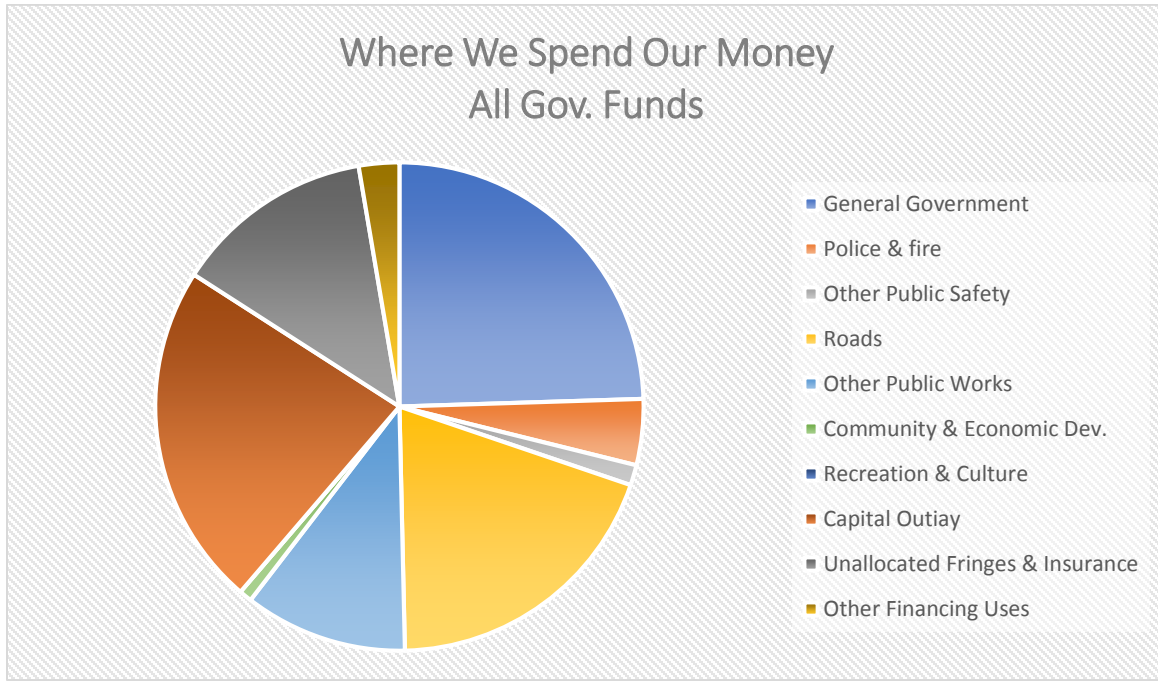
Revenues Per Capita Comparison



Historical Trends of Taxes



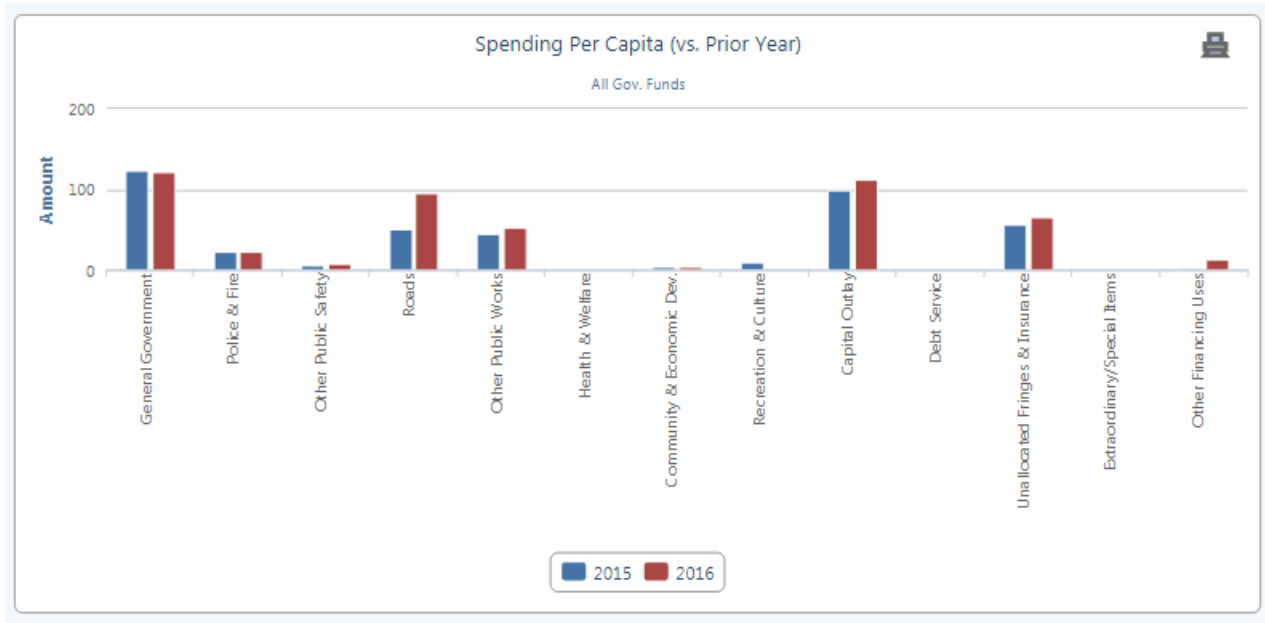
Roscommon Expenditures, Current Year (2016)



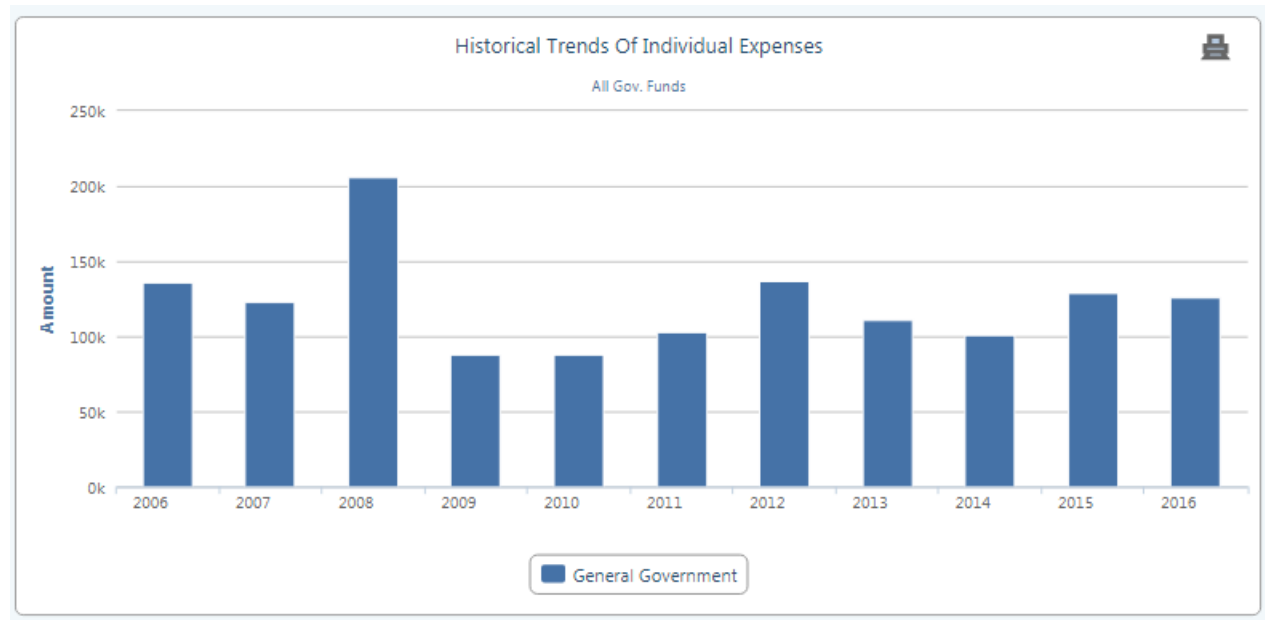
Expenditures Breakdown

	2015 Data	2016 Data	% Change
Expenditures			
General Government	\$128,923	\$125,938	-2.32 %
Police & Fire	\$22,533	\$22,456	-0.34 %
Other Public Safety	\$5,141	\$6,916	34.53 %
Roads	\$52,142	\$99,865	91.53 %
Other Public Works	\$46,059	\$55,498	20.49 %
Community & Economic Dev.	\$4,009	\$4,350	8.51 %
Recreation & Culture	\$9,062	\$0	-100.00 %
Capital Outlay	\$103,217	\$117,211	13.56 %
Unallocated Fringes & Insurance	\$58,382	\$68,045	16.55 %
Total Expenditures	\$429,468	\$500,279	16.49 %
Other Financing Uses	\$2,266	\$13,758	507.15 %

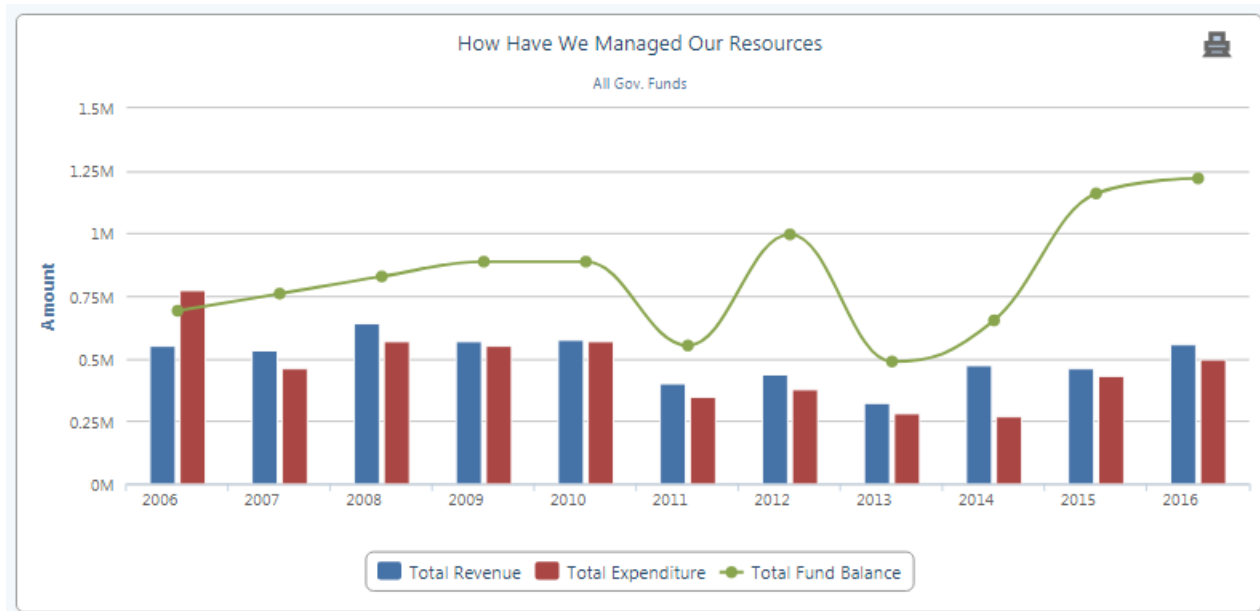
Spending Per Capita Comparison



Historical Trends of General Government Funds

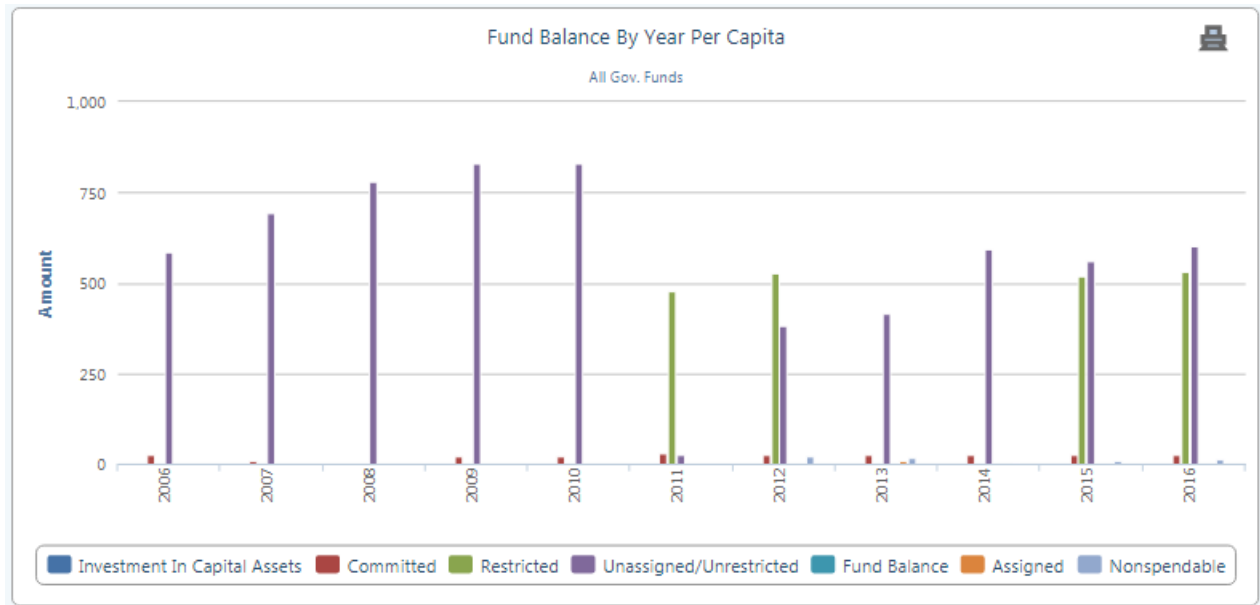


Management of Resources

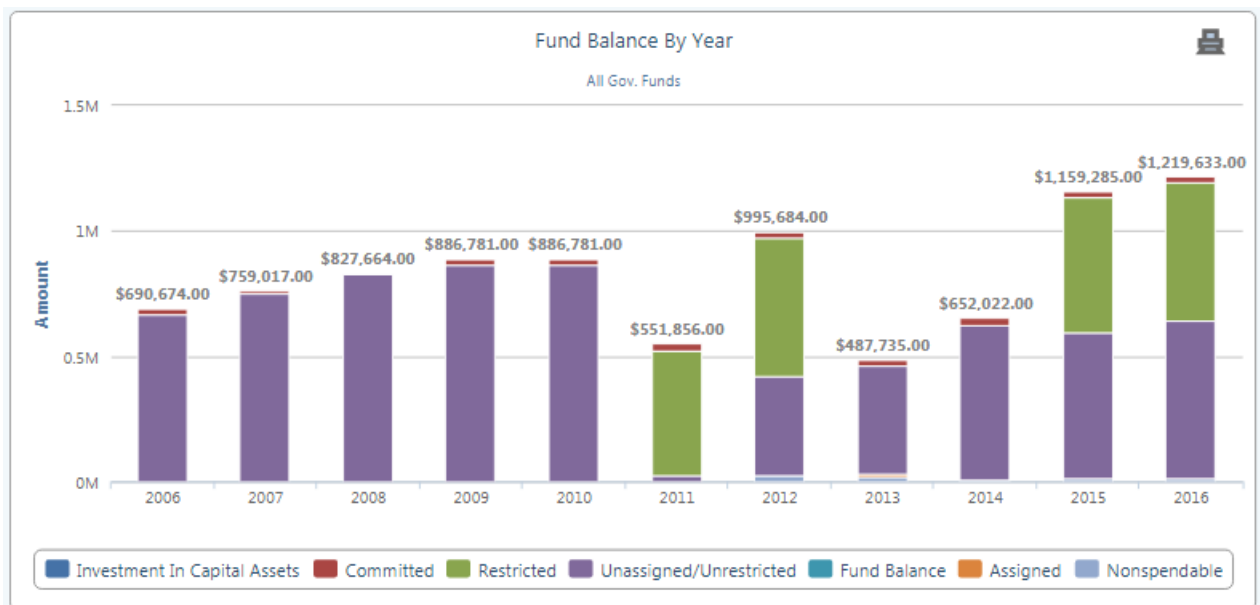


	2015 Data	2016 Data	% Change
Revenue/Expenditure			
Revenue	\$460,479	\$560,627	21.75 %
Expenditure	\$429,468	\$500,279	16.49 %
Surplus (shortfall)	\$31,011	\$60,348	94.60 %
Fund Balance By Component			
Committed	\$25,318	\$25,433	0.45 %
Restricted	\$539,870	\$553,448	2.52 %
Unassigned/Unrestricted	\$585,083	\$628,691	7.45 %
Nonspendable	\$9,014	\$12,061	33.80 %
Total Fund Balance	\$1,159,285	\$1,219,633	5.21 %

Fund Balance Per Capita



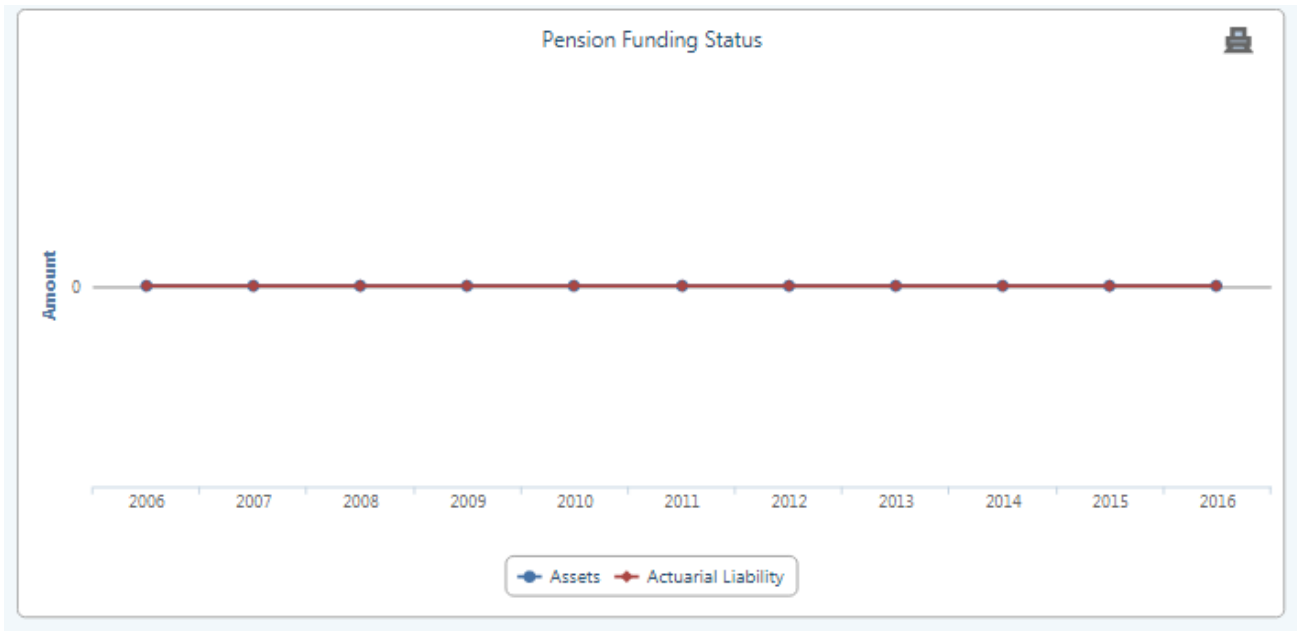
Fund Balance by Year



PENSION AND OTHER RETIREE BENEFITS

The Village of Roscommon makes a defined contribution for employee pensions through the Michigan Employee Retirement System (MERS) and carries no pension liability. Annual contributions were \$29,489.05 and \$26,708.13 in 2015 and 2016 respectively.

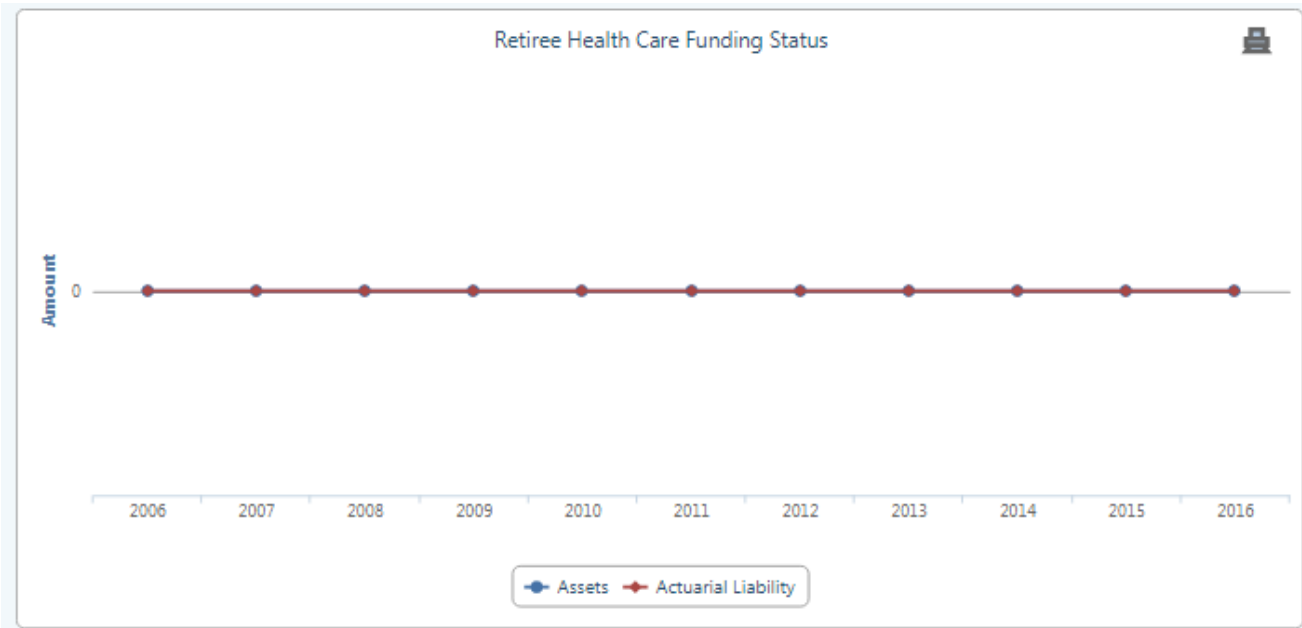
Roscommon Pension Fund Status, 2006 to 2016



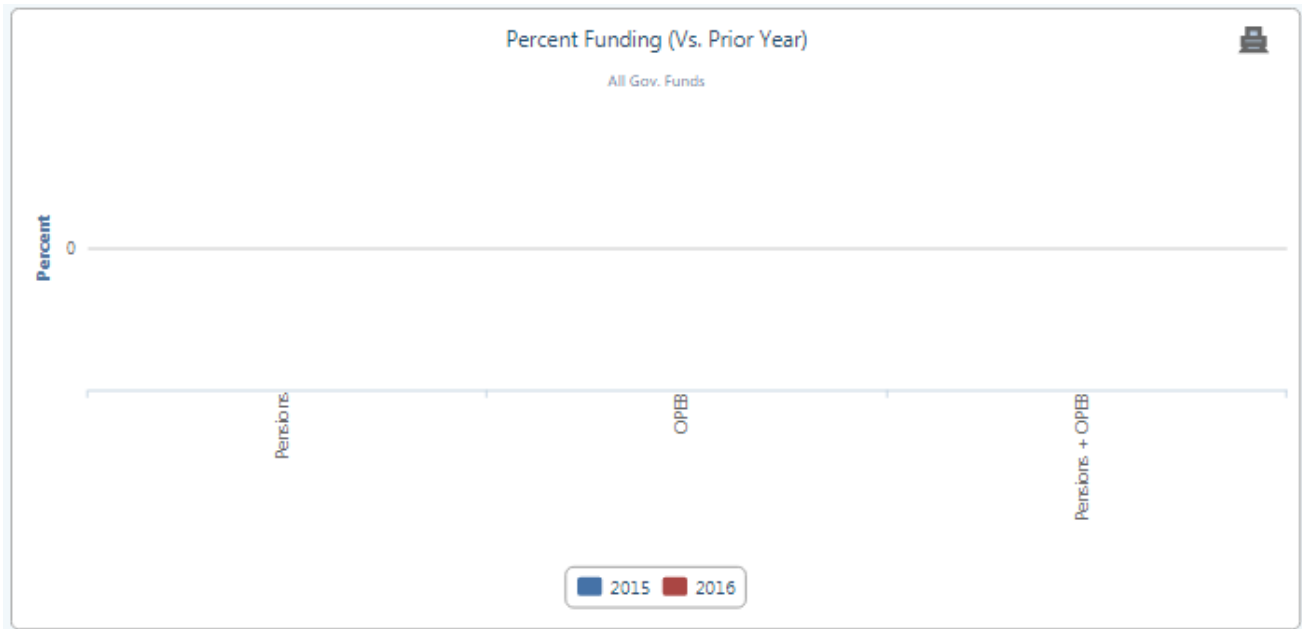
Roscommon Other Post-Employment Benefit (OPEB) Fund Status, 2015 & 2016

	2015 Data	2016 Data	% Change
Pensions			
Assets	\$0	\$0	0.00 %
Actuarial Liability	\$0	\$0	0.00 %
Overfunded (Unfunded)	\$0	\$0	0.00 %
Percent Funded	0.00 %	0.00 %	0.00 %
Other Post Employee Benefits			
Assets	\$0	\$0	0.00 %
Actuarial Liability	\$0	\$0	0.00 %
Overfunded (Unfunded)	\$0	\$0	0.00 %
Percent Funded	0.00 %	0.00 %	0.00 %
Sum Of All Pensions & OPEB			
Assets	\$0	\$0	0.00 %
Actuarial Liability	\$0	\$0	0.00 %
Overfunded (Unfunded)	\$0	\$0	0.00 %
Percent Funded	0.00 %	0.00 %	0.00 %
Long Term Debt (Excluding Pensions & RHC)			
Waste Water Treatment Plant bond in original amount of \$1,532,000.00 dated April 28, 1998	\$1,103,268	\$0	-100.00 %
Water bond in original amount of \$721,000.00 dated May 22, 2003.	\$566,000	\$0	-100.00 %
Total	\$1,669,268	\$0	-200.00 %

Retiree Health Care from 2006 to 2016



Percent Funding Comparison



Fiscal Indicator Scorecard Annual Summary

Fiscal Indicator Scorecard Annual Summary

Click on a row in the grid below to view the fiscal indicator scorecard for that year.

Year End	Source	Score	Population	Taxable Value	General Fund Revenues	General Fund Expenditures	General Fund Balance	Major Fund Deficit	General Long Term Debt
2016	<Not Available>	0	0	\$0	\$0	\$0	\$0	\$0	\$0
2015	<Not Available>	0	0	\$0	\$0	\$0	\$0	\$0	\$0
2014	<Not Available>	0	0	\$0	\$0	\$0	\$0	\$0	\$0
2013	<Not Available>	0	0	\$0	\$0	\$0	\$0	\$0	\$0
2012	<Not Available>	0	0	\$0	\$0	\$0	\$0	\$0	\$0
2011	<Not Available>	0	0	\$0	\$0	\$0	\$0	\$0	\$0
2010	<Not Available>	0	0	\$0	\$0	\$0	\$0	\$0	\$0
2009	Audit Report	2	1,043	\$26,525,432	\$328,830	\$323,280	\$397,002	\$0	\$22,461
2008	Audit Report	3	1,059	\$25,831,601	\$513,489	\$475,087	\$391,452	\$0	\$20,732
2007	Audit Report	2	1,078	\$25,603,551	\$404,629	\$375,585	\$353,050	\$0	\$51,360
2006	Audit Report	2	1,133	\$26,020,021	\$433,108	\$415,670	\$324,006	\$0	\$81,184

Municipal Performance Dashboard

Municipal Performance Dashboard

Fiscal Stability				Economic Strength			
	2015	2016	Progress		2015	2016	Progress
Annual general fund expenditures per capita	\$351	\$384	↑	Percent of community with access to high speed broadband	100%	100%	↔
Fund balance as a percent of annual general fund expenditures	164.2%	166.3%	↑	Percent of community age 25+ with a Bachelor Degree or higher	9%	9%	↔
Unfunded other post employment benefits (OPEB) liability as a percent of annual general fund revenue	0%	0%	↔	Average age of critical infrastructure (years)	21.3	22.3	↑
Debt burden per capita	\$1,581	\$1,567	↓	Quality of Life			
Percentage of road funding provided by the general fund	0.0%	0.0%	↔	Miles of sidewalks and non-motorized trails per mile of local roads	0.5	0.5	↔
Ratio of pensioners to employees <i>Notes: 2015: No Unfunded Pensions</i>	0.00	0.00	↔	Percent of general fund budget committed to arts, culture and recreation	1%	28%	↑
Number of services delivered via cooperative venture	5	5	↔	Acres of park per thousand residents	12.1	12.1	↔
Bond rating (Standard & Poor's)	N/A	N/A		Percent of community with curbside recycling	100%	100%	↔
Public Safety							
	2015	2016	Progress				
Violent crimes per thousand	32.0	41.0	↑				
Property crimes per thousand	37	8	↓				
Traffic injuries or fatalities	9	1	↓				

These revenue figures are made up of real property taxes, some personal property taxes, a park and recreation fund established through a franchise fee through Charter Communications with local community stabilization funds, revenue sharing and CVTRS funds all through the State of Michigan. Additionally, we receive a DDA (Downtown Development Authority) reimbursement annually for village services. Highlights to our expenditures in the new year include investments in our parks and recreation in the amount of \$27,000, new sidewalks and additional repair of sidewalks, additional investment in zoning and planning including a new master plan for the Village as well as a comprehensive review of our zoning.

The highlights in water and sewer include an overall expenditure by the Village of \$292,500 improving our water and sewer systems along with an over \$2 million grant from the State of Michigan under the commonly referred to as the ICE Grant – Infrastructure Capacity Enhancement. We spend over \$100,000 dollars on repaving of critical roads throughout the Village and are looking at an equal amount spent in the coming year to improve or maintain our streets.

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
101-000-401.000	Real ProperTaxes	150,254.50	140,000.00	237,513.38		165,000.00
101-000-402.000	DDA Taxes					
101-000-403.000	Personal Property Taxes	13,920.34				
101-000-476.000	Building Department	7,283.90	8,500.00	4,366.60		6,000.00
101-000-477.000	Parks and Recreation					19,000.00
101-000-539.001	CMDHD Grant	45,000.00				
101-000-539.002	Other Grant Revenue	33,637.54	45,000.00	45,000.00		
101-000-573.000	Local Community Stabilization Sha					
101-000-574.000	State Revenue Sharing	79,415.00	80,382.00	71,460.00		35,000.00
101-000-574.001	CVTRS	16,246.00	16,246.00	13,680.00		85,000.00
101-000-575.000	Liquor Control Fees	2,455.75	2,532.75	2,415.60		16,500.00
101-000-600.000	Local Fees	1,405.39	1,800.00	1,532.16		2,600.00
101-000-601.000	Sewer Backup Transfer					1,800.00
101-000-602.000	From Reserves					
101-000-603.000	Mowing Fees		350.00			350.00
101-000-607.000	Prop. Tax Penalties					
101-000-608.000	Property Sale		35,000.00	25,000.00		
101-000-627.000	Cemetery Sales	105.00	500.00	1,040.00		1,000.00
101-000-651.000	Fringe Benefit Reimbursements					
101-000-655.000	Fines	175.00	200.00			200.00
101-000-664.000	Interest	3,391.11	4,000.00	2,675.25		4,000.00
101-000-667.000	Rental Income	164.65	1,800.00			1,800.00
101-000-671.000	Other Revenue	8,233.38	500.00	4,992.96		2,500.00
101-000-677.000	DDA Reimbursement	67,066.00	40,000.00	39,372.13		40,000.00
101-000-678.000	Administrative Fee	13,500.00	17,000.00			17,000.00
101-000-691.000	Tower Rent	4,800.00	2,800.00	1,200.00		4,500.00
101-000-695.000	Proceeds from Debt					
101-000-699.000	Local Contributions					
Totals for dept 000-		447,053.56	396,610.75	450,248.08		402,250.00
TOTAL ESTIMATED REVENUES		447,053.56	396,610.75	450,248.08		402,250.00
APPROPRIATIONS						
Dept 000						
101-000-591.000	Transfer out-water					
101-000-715.000	Medical & Dental					
101-000-721.000	unemployment					
101-000-888.000	Equipment Rental					
101-000-996.000	Principal Expense					
101-000-997.000	Interest Expense					
101-000-999.000	DDA Transfer Out					
Totals for dept 000-						
Dept 101-City Council						
101-101-702.000	Wages	8,515.00	10,000.00	7,325.00		10,000.00
101-101-957.000	Travel & Training	1,335.80	2,640.00	1,506.72		2,640.00
Totals for dept 101-City Council		9,850.80	12,640.00	8,831.72		12,640.00
Dept 171-President						
101-171-702.000	Wages	2,175.00	2,500.00	2,015.00		2,500.00
101-171-957.000	Travel & Training					
Totals for dept 171-President		2,175.00	2,500.00	2,015.00		2,500.00
Dept 172-Manager						

Fund: 101 General Operating

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
APPROPRIATIONS						
Dept 172-Manager						
101-172-702.000	Wages	39,650.18	41,225.00	38,096.03		41,225.00
101-172-860.000	Travel & Training	2,206.00	1,646.08	1,410.46		1,600.00
Totals for dept 172-Manager		41,856.18	42,871.08	39,506.49		42,825.00
Dept 191-Elections						
101-191-956.000	Miscellaneous					
Totals for dept 191-Elections						
Dept 201-Audit						
101-201-818.000	Contractual	1,900.00	2,500.00	1,950.00		2,500.00
Totals for dept 201-Audit		1,900.00	2,500.00	1,950.00		2,500.00
Dept 210-Attorney/Legal						
101-210-818.000	Contractual	5,310.68	8,343.92	9,072.44		9,000.00
Totals for dept 210-Attorney/Legal		5,310.68	8,343.92	9,072.44		9,000.00
Dept 215-Clerk						
101-215-702.000	Wages	7,126.34	8,200.00	6,904.77		8,200.00
101-215-860.000	Travel & Training	60.00	60.00	60.00		60.00
Totals for dept 215-Clerk		7,186.34	8,260.00	6,964.77		8,260.00
Dept 253-Treasurer						
101-253-702.000	Wages	9,726.09	9,750.00	9,409.85		10,500.00
Totals for dept 253-Treasurer		9,726.09	9,750.00	9,409.85		10,500.00
Dept 260-Office Assistant						
101-260-702.000	Wages	13,931.80	15,100.00	12,145.71		15,100.00
Totals for dept 260-Office Assistant		13,931.80	15,100.00	12,145.71		15,100.00
Dept 265-Village Hall						
101-265-727.000	Supplies	2,997.33	4,000.00	2,603.31		4,000.00
101-265-818.000	Contractual	4,675.28	5,500.00	5,490.43		7,000.00
101-265-852.000	Postage	684.11	950.00	485.15		750.00
101-265-901.000	Publications	659.55	900.00	1,146.00		1,000.00
101-265-920.000	Utilities	9,911.19	12,500.00	8,559.50		11,000.00
101-265-930.000	Repair & Maintenance	1,130.41	4,000.00	760.62		4,000.00
101-265-956.000	Miscellaneous	535.74	300.00	276.11		300.00
101-265-957.000	Travel & Training	93.51	2,000.00	117.18		1,000.00
101-265-977.000	Equipment	3,355.85	3,500.00	229.05		3,500.00
101-265-990.000	Projects	3,000.00	2,000.00			5,000.00
Totals for dept 265-Village Hall		27,042.97	35,650.00	19,667.35		37,550.00
Dept 269-Other Village Property						
101-269-818.000	Contractual	509.00	750.00	441.00		750.00
101-269-920.000	Utilities	297.74	500.00	282.79		500.00
101-269-930.000	Repair & Maintenance	145.90	200.00			200.00
101-269-956.000	Miscellaneous					
101-269-990.000	Projects		1,000.00			
Totals for dept 269-Other Village Property		952.64	2,450.00	723.79		1,450.00
Dept 276-Cemetery						
101-276-818.000	Contractual	2,003.72	3,200.00	3,137.98		4,000.00
101-276-860.000	Travel & Training		512.32	512.32		500.00
101-276-920.000	Utilities	579.31	787.68	535.20		800.00

Fund: 101 General Operating

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
APPROPRIATIONS						
Dept 276-Cemetery						
101-276-930.000	Repair & Maintenance	1,500.00	1,350.00	1,362.45		2,000.00
101-276-956.000	Miscellaneous					
101-276-990.000	Projects	14,836.00	3,000.00	3,000.00		4,000.00
Totals for dept 276-Cemetery		18,919.03	8,850.00	8,547.95		11,300.00
Dept 299-Contingency						
101-299-956.000	Miscellaneous					
Totals for dept 299-Contingency						
Dept 330-Law Enforcement						
101-330-702.000	LiquorCont Wages	2,455.75	2,300.00	2,239.25		2,600.00
101-330-818.000	Sheriffs Contract	20,000.00	20,000.00	18,349.19		20,000.00
101-330-956.000	Miscellaneous					
Totals for dept 330-Law Enforcement		22,455.75	22,300.00	20,588.44		22,600.00
Dept 370-Building Department						
101-370-702.000	Wages	6,555.51	9,500.00	4,856.60		7,500.00
101-370-727.000	Supplies	360.60	1,000.00	823.40		1,500.00
Totals for dept 370-Building Department		6,916.11	10,500.00	5,680.00		9,000.00
Dept 400-Zoning and Planning						
101-400-702.000	Wages	4,349.89	5,000.00	2,950.00		6,000.00
101-400-860.000	Travel & Training		1,000.00			2,000.00
101-400-956.000	Miscellaneous		100.00			100.00
101-400-990.000	Projects					17,500.00
Totals for dept 400-Zoning and Planning		4,349.89	6,100.00	2,950.00		25,600.00
Dept 441-DPW Payroll						
101-441-702.000	Wages	20,553.62	23,500.00	17,382.71		23,500.00
101-441-888.000	Equipment Summary	13,572.90	16,500.00	9,701.01		16,500.00
Totals for dept 441-DPW Payroll		34,126.52	40,000.00	27,083.72		40,000.00
Dept 442-Sidewalks						
101-442-818.000	Contractual	2,431.00	6,000.00	1,480.00		6,000.00
101-442-930.000	Repair & Maintenance		20.00	13.99		3,000.00
101-442-956.000	Miscellaneous					
Totals for dept 442-Sidewalks		2,431.00	6,020.00	1,493.99		9,000.00
Dept 448-Streetlights						
101-448-920.000	Utilities	18,940.21	20,000.00	12,547.36		15,000.00
101-448-930.000	Repair & Maintenance		500.00	46.13		500.00
101-448-956.000	Miscellaneous					
Totals for dept 448-Streetlights		18,940.21	20,500.00	12,593.49		15,500.00
Dept 528-Compost Site						
101-528-818.000	Contractual					
101-528-956.000	Miscellaneous					
Totals for dept 528-Compost Site						
Dept 751-Parks						
101-751-818.000	Contractual	44.00	2,000.00	66.00		21,000.00
101-751-920.000	Utilities	283.96	400.00	309.83		400.00
101-751-930.000	Repair & Maintenance	339.83	1,000.00	483.64		1,000.00
101-751-956.000	Miscellaneous					

Fund: 101 General Operating

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
APPROPRIATIONS						
Dept 751-Parks						
101-751-970.000	Capital Outlay					
101-751-990.000	Projects	103,629.38	5,000.00			5,000.00
101-751-990.001	CMDHD Grant					
101-751-990.002	Projects Hilltop					
Totals for dept 751-Parks		104,297.17	8,400.00	859.47		27,400.00
Dept 768-Christmas Lights						
101-768-920.000	Utilities					
Totals for dept 768-Christmas Lights						
Dept 850-Benefits--General Insurance						
101-850-715.000	Medical & Dental	28,850.41	28,000.00	18,182.14		28,000.00
101-850-716.000	Uniforms					
101-850-717.000	401 Retirement	9,252.32	11,000.00	8,268.93		11,000.00
101-850-717.457	457 Match					
101-850-718.000	Life Insurance	508.86	600.00	471.35		600.00
101-850-719.000	FICA/MED	8,202.20	8,250.00	7,136.51		8,250.00
101-850-720.000	Manager's Benefits					
101-850-910.000	Insurance	19,595.00	22,000.00	20,391.00		22,000.00
101-850-956.000	Miscellaneous					
Totals for dept 850-Benefits--General Insurance		66,408.79	69,850.00	54,449.93		69,850.00
Dept 880-Promotions & Dues						
101-880-880.000	Promotions	1,635.65	2,000.00	1,403.00		2,000.00
101-880-956.000	Contingency		2,500.00			
Totals for dept 880-Promotions & Dues		1,635.65	4,500.00	1,403.00		2,000.00
TOTAL APPROPRIATIONS		400,412.62	337,085.00	245,937.11		374,575.00
NET OF REVENUES/APPROPRIATIONS - FUND 101		46,640.94	59,525.75	204,310.97		27,675.00
BEGINNING FUND BALANCE		593,150.88	640,737.12	640,737.12	640,737.12	640,737.12
FUND BALANCE ADJUSTMENTS		945.30				
ENDING FUND BALANCE		640,737.12	700,262.87	845,048.09	640,737.12	668,412.12

Fund: 202 Major Streets Fund

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
202-000-574.000	Act 51	68,304.40	70,000.00	71,740.93		90,000.00
202-000-576.000	Metro Act	2,961.45	3,000.00	2,883.00		2,800.00
202-000-577.000	Other state revenues	4,445.96				
202-000-601.000	Transfers In					
202-000-602.000	From Reserves					
202-000-664.000	Interest	975.07	300.00	372.24		300.00
202-000-671.000	Other Revenue	110.00	200.00			
202-000-678.000	Administrative Fee					
Totals for dept 000-		76,796.88	73,500.00	74,996.17		93,100.00
TOTAL ESTIMATED REVENUES		76,796.88	73,500.00	74,996.17		93,100.00
APPROPRIATIONS						
Dept 000						
202-000-702.000	Wages					
202-000-715.000	Medical & Dental					
202-000-721.000	unemployment					
202-000-870.000	Administrative Fee	1,500.00	2,500.00			2,500.00
202-000-956.000	Miscellaneous					
202-000-999.000	Transfer To Local St.	13,758.00	31,700.00			30,000.00
Totals for dept 000-		15,258.00	34,200.00			32,500.00
Dept 172-Manager						
202-172-702.000	Wages					
202-172-851.000	Fringe Benefits					
Totals for dept 172-Manager						
Dept 214-Administration						
202-214-702.000	Wages					
Totals for dept 214-Administration						
Dept 215-Clerk						
202-215-702.000	Wages					
202-215-851.000	Fringe Benefits					
Totals for dept 215-Clerk						
Dept 253-Treasurer						
202-253-702.000	Wages					
202-253-851.000	Fringe Benefits					
Totals for dept 253-Treasurer						
Dept 260-Office Assistant						
202-260-702.000	Wages					
202-260-851.000	Fringe Benefits					
Totals for dept 260-Office Assistant						
Dept 299-Contingency						
202-299-956.000	Miscellaneous					
Totals for dept 299-Contingency						
Dept 451-Constructions						
202-451-702.000	Wages					
202-451-851.000	Fringe Benefits					
202-451-888.000	Equipment Rental					

Fund: 202 Major Streets Fund

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
APPROPRIATIONS						
Dept 451-Constructions						
202-451-956.000	Miscellaneous					
202-451-990.000	Projects					
Totals for dept 451-Constructions						
Dept 463-Maintenance						
202-463-702.000	Wages	5,689.45	6,800.00	6,578.55		7,200.00
202-463-818.000	Contractual	1,723.23	3,600.00	3,522.10		2,000.00
202-463-851.000	Fringe Benefits					
202-463-888.000	Equipment Rental	1,570.77	3,500.00	2,136.56		4,500.00
202-463-930.000	Repair & Maintenance	587.52	2,500.00	3,793.43		2,000.00
202-463-956.000	Miscellaneous	42.00				500.00
202-463-990.000	Projects	15,047.58	54,000.00	44,317.18		45,000.00
Totals for dept 463-Maintenance		24,660.55	70,400.00	60,347.82		61,200.00
Dept 474-Traffic Services						
202-474-702.000	Wages	1,797.63	2,300.00	1,867.46		2,300.00
202-474-851.000	Fringe Benefits					
202-474-888.000	Equipment Rental	20.33	300.00	67.60		500.00
202-474-956.000	Miscellaneous	61.00				200.00
Totals for dept 474-Traffic Services		1,878.96	2,600.00	1,935.06		3,000.00
Dept 478-Snow Removal						
202-478-702.000	Wages	7,394.18	9,500.00	6,033.36		9,500.00
202-478-851.000	Fringe Benefits					
202-478-888.000	Equipment Summary	7,542.45	10,000.00	4,991.29		9,000.00
202-478-956.000	Miscellaneous	167.96	1,500.00			1,500.00
Totals for dept 478-Snow Removal		15,104.59	21,000.00	11,024.65		20,000.00
Dept 850-Benefits--General Insurance						
202-850-715.000	Medical & Dental	3,620.08	5,000.00	4,605.37		6,000.00
202-850-717.000	401 Retirement	1,512.07	2,500.00	1,484.56		2,500.00
202-850-718.000	Life Insurance	67.49	100.00	52.34		100.00
202-850-719.000	FICA/MED	1,117.30	1,500.00	1,107.67		1,500.00
Totals for dept 850-Benefits--General Insurance		6,316.94	9,100.00	7,249.94		10,100.00
TOTAL APPROPRIATIONS		63,219.04	137,300.00	80,557.47		126,800.00
NET OF REVENUES/APPROPRIATIONS - FUND 202		13,577.84	(63,800.00)	(5,561.30)		(33,700.00)
BEGINNING FUND BALANCE		338,867.91	352,445.75	352,445.75	352,445.75	352,445.75
ENDING FUND BALANCE		352,445.75	288,645.75	346,884.45	352,445.75	318,745.75

Fund: 203 Local Streets Fund

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
203-000-574.000	Act 51	31,143.76	33,000.00	32,716.04		41,000.00
203-000-576.000	Metro Act	1,960.50	1,500.00	1,922.00		1,800.00
203-000-577.000	Other state revenues	2,972.41				
203-000-601.000	Transfer from Major St.	13,758.00	31,700.00			30,000.00
203-000-602.000	From Reserves					
203-000-664.000	Interest	568.81	300.00	156.91		300.00
203-000-671.000	Other Revenue					
203-000-678.000	Administrative Fee					
Totals for dept 000-		50,403.48	66,500.00	34,794.95		73,100.00
TOTAL ESTIMATED REVENUES		50,403.48	66,500.00	34,794.95		73,100.00
APPROPRIATIONS						
Dept 000						
203-000-702.000	Wages					
203-000-715.000	Medical & Dental					
203-000-721.000	unemployment		1,000.00			1,000.00
203-000-870.000	Administrative Fee	1,500.00	2,500.00			2,500.00
203-000-935.000	Signage Replacement					
203-000-956.000	Miscellaneous					
203-000-999.000	Transfer Out/Contribution To					
Totals for dept 000-		1,500.00	3,500.00			3,500.00
Dept 172-Manager						
203-172-702.000	Wages					
203-172-851.000	Fringe Benefits					
Totals for dept 172-Manager						
Dept 214-Administration						
203-214-702.000	Wages					
Totals for dept 214-Administration						
Dept 215-Clerk						
203-215-702.000	Wages					
203-215-851.000	Fringe Benefits					
Totals for dept 215-Clerk						
Dept 253-Treasurer						
203-253-702.000	Wages					
203-253-851.000	Fringe Benefits					
Totals for dept 253-Treasurer						
Dept 260-Office Assistant						
203-260-702.000	Wages					
203-260-851.000	Fringe Benefits					
Totals for dept 260-Office Assistant						
Dept 299-Contingency						
203-299-956.000	Miscellaneous					
Totals for dept 299-Contingency						
Dept 451-Constructions						
203-451-702.000	Wages					
203-451-851.000	Fringe Benefits					

Fund: 203 Local Streets Fund

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
APPROPRIATIONS						
Dept 451-Constructions						
203-451-888.000	Equipment Rental					
203-451-956.000	Miscellaneous					
203-451-990.000	Projects					
Totals for dept 451-Constructions						
Dept 463-Maintenance						
203-463-702.000	Wages	7,771.54	8,200.00	7,660.27		8,200.00
203-463-818.000	Contractual	1,673.73	3,800.00	3,732.10		3,400.00
203-463-851.000	Fringe Benefits					
203-463-888.000	Equipment Rental	3,174.86	3,500.00	3,485.59		4,000.00
203-463-930.000	Repair & Maintenance	2,633.53	2,900.00	1,632.89		4,000.00
203-463-956.000	Miscellaneous	42.00				300.00
203-463-990.000	Projects	10,406.19	76,900.00	71,078.63		42,000.00
Totals for dept 463-Maintenance		25,701.85	95,300.00	87,589.48		61,900.00
Dept 474-Traffic Services						
203-474-702.000	Wages	1,852.97	2,500.00	1,937.65		2,500.00
203-474-851.000	Fringe Benefits					
203-474-888.000	Equipment Rental	40.66	500.00	210.28		500.00
203-474-930.000	Repair & Maintenance		150.00			150.00
203-474-956.000	Miscellaneous					
Totals for dept 474-Traffic Services		1,893.63	3,150.00	2,147.93		3,150.00
Dept 478-Snow Removal						
203-478-702.000	Wages	7,438.48	10,000.00	6,031.05		8,000.00
203-478-851.000	Fringe Benefits					
203-478-888.000	Equipment Summary	6,952.10	8,000.00	5,042.03		8,000.00
203-478-956.000	Miscellaneous		550.00			550.00
Totals for dept 478-Snow Removal		14,390.58	18,550.00	11,073.08		16,550.00
Dept 850-Benefits--General Insurance						
203-850-715.000	Medical & Dental	3,821.14	4,500.00	4,586.39		5,500.00
203-850-717.000	401 Retirement	1,734.56	2,300.00	1,599.35		2,300.00
203-850-718.000	Life Insurance	78.51	100.00	67.28		100.00
203-850-719.000	FICA/MED	1,283.63	1,700.00	1,195.56		1,700.00
Totals for dept 850-Benefits--General Insurance		6,917.84	8,600.00	7,448.58		9,600.00
TOTAL APPROPRIATIONS		50,403.90	129,100.00	108,259.07		94,700.00
NET OF REVENUES/APPROPRIATIONS - FUND 203		(0.42)	(62,600.00)	(73,464.12)		(21,600.00)
BEGINNING FUND BALANCE		201,001.92	201,001.50	201,001.50	201,001.50	201,001.50
ENDING FUND BALANCE		201,001.50	138,401.50	127,537.38	201,001.50	179,401.50

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
412-000-601.000	Transfers In					
412-000-602.000	From Reserves					
412-000-608.000	Property Sale					
412-000-610.000	Sale of Assets					
412-000-664.000	Interest	115.64	50.00	0.25		50.00
Totals for dept 000-		115.64	50.00	0.25		50.00
TOTAL ESTIMATED REVENUES		115.64	50.00	0.25		50.00
APPROPRIATIONS						
Dept 000						
412-000-721.000	unemployment					
412-000-990.000	Projects		500.00			500.00
412-000-999.000	Transfer Out/Contribution To					
Totals for dept 000-			500.00			500.00
Dept 299-Contingency						
412-299-956.000	Miscellaneous					
Totals for dept 299-Contingency						
Dept 880-Promotions & Dues						
412-880-880.000	Promotions		500.00			500.00
Totals for dept 880-Promotions & Dues			500.00			500.00
TOTAL APPROPRIATIONS			1,000.00			1,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 412		115.64	(950.00)	0.25		(950.00)
BEGINNING FUND BALANCE		26,262.38	25,432.72	25,432.72	25,432.72	25,432.72
FUND BALANCE ADJUSTMENTS		(945.30)				
ENDING FUND BALANCE		25,432.72	24,482.72	25,432.97	25,432.72	24,482.72

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
590-000-401.000	Sewer Millage	60,181.47	70,000.00	56,722.51		70,000.00
590-000-539.000	State Grants					
590-000-539.003	SAW Grant	69,485.93	85,410.99	85,410.99		
590-000-601.000	Transfers In					
590-000-602.000	From Reserves					
590-000-605.000	Sprinkling Meters					
590-000-607.000	Millage Penalties					
590-000-631.000	Hook Up	875.00				
590-000-632.000	Turn Off Fees	850.00	300.00	600.00		300.00
590-000-642.000	Sales	285,979.61	252,000.00	269,398.18		275,000.00
590-000-643.000	Late Fees	7,711.69	7,500.00	5,069.55		7,500.00
590-000-664.000	Interest	1,474.72	1,000.00	777.70		1,000.00
590-000-665.000	Millage Interest	140.07	400.00	69.58		400.00
590-000-671.000	Other Revenue	360.00				
590-000-677.000	Reimbursement	38,614.11	38,000.00	26,842.48		38,000.00
590-000-690.000	Amortization					
Totals for dept 000-		465,672.60	454,610.99	444,890.99		392,200.00
TOTAL ESTIMATED REVENUES		465,672.60	454,610.99	444,890.99		392,200.00
APPROPRIATIONS						
Dept 000						
590-000-702.000	Wages	87,222.98	95,000.00	73,077.73		85,000.00
590-000-715.000	Medical & Dental					
590-000-721.000	unemployment					
590-000-727.000	Supplies	12,339.93	15,000.00	6,184.14		15,000.00
590-000-728.000	Lab Supplies	2,338.49	2,800.00	744.21		2,800.00
590-000-740.000	Equipment/Inventory	14,317.04	28,000.00	2,090.09		28,000.00
590-000-742.000	Bio-Solids		500.00			500.00
590-000-743.000	Sampling	1,047.50	1,500.00			1,500.00
590-000-818.000	Contractual	26,743.62	27,000.00	16,872.10		12,000.00
590-000-818.001	Fringe Benefits					
590-000-851.000	Fringe Benefit Reimbursement					
590-000-852.000	Postage	1,422.27	2,000.00	1,159.79		2,000.00
590-000-870.000	Administrative Fee	6,000.00	6,500.00			6,500.00
590-000-888.000	Equipment Rental	38,746.91	41,000.00	28,341.27		35,000.00
590-000-910.000	Insurance		3,000.00			3,000.00
590-000-920.000	Utilities	66,789.82	70,500.00	57,583.60		70,500.00
590-000-930.000	Repair & Maintenance	8,862.51	13,800.00	8,380.48		15,000.00
590-000-956.000	Miscellaneous	134.16	1,300.00	1,257.90		
590-000-957.000	Travel & Training	250.00	3,000.00	570.00		3,000.00
590-000-990.000	Projects	2,712.99	48,700.00			96,525.00
590-000-990.003	SAW Grant	69,375.27	85,410.99	85,410.99		
590-000-996.000	Principal Expense		70,000.00	41,000.00		50,000.00
590-000-997.000	Interest Expense	46,756.11	20,672.14	20,527.77		32,000.00
590-000-998.000	Depreciation Expense	109,822.56				
590-000-999.000	Transfer Out/Contribution To					
Totals for dept 000-		494,882.16	535,683.13	343,200.07		458,325.00
Dept 172-Manager						
590-172-702.000	Wages					
Totals for dept 172-Manager						
Dept 299-Contingency						

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
APPROPRIATIONS						
Dept 299-Contingency						
590-299-956.000	Miscellaneous					
Totals for dept 299-Contingency						
Dept 850-Benefits--General Insurance						
590-850-715.000	Medical & Dental	24,848.61	27,000.00	19,789.37		27,000.00
590-850-716.000	Uniforms	4,297.71	4,500.00	3,164.79		4,500.00
590-850-717.000	401 Retirement	8,921.77	10,000.00	7,449.81		10,000.00
590-850-718.000	Life Insurance	388.62	450.00	263.77		450.00
590-850-719.000	FICA/MED	6,607.84	7,200.00	5,590.13		7,200.00
Totals for dept 850-Benefits--General Insurance		45,064.55	49,150.00	36,257.87		49,150.00
TOTAL APPROPRIATIONS		539,946.71	584,833.13	379,457.94		507,475.00
NET OF REVENUES/APPROPRIATIONS - FUND 590		(74,274.11)	(130,222.14)	65,433.05		(115,275.00)
BEGINNING FUND BALANCE		2,240,121.14	2,165,847.03	2,165,847.03	2,165,847.03	2,165,847.03
ENDING FUND BALANCE		2,165,847.03	2,035,624.89	2,231,280.08	2,165,847.03	2,050,572.03

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
591-000-601.000	Transfers In					
591-000-602.000	From Reserves					
591-000-605.000	Local Services		100.00			100.00
591-000-607.000	Penalties					
591-000-631.000	Hook Up	375.00				
591-000-632.000	Turn Off Fees	850.00	1,000.00	600.00		1,000.00
591-000-642.000	Sales	252,482.16	235,000.00	282,835.74		285,000.00
591-000-643.000	Late Fees	5,158.65	5,000.00	4,343.27		5,000.00
591-000-664.000	Interest	2,211.40	500.00	129.65		500.00
591-000-671.000	Other Revenue	593.93				
591-000-677.000	Reimbursement	1,309.71				
591-000-678.000	Administrative Fee					
591-000-690.000	Amortization					
Totals for dept 000-		262,980.85	241,600.00	287,908.66		291,600.00
TOTAL ESTIMATED REVENUES		262,980.85	241,600.00	287,908.66		291,600.00
APPROPRIATIONS						
Dept 000						
591-000-702.000	Wages	71,282.21	77,000.00	64,392.28		75,000.00
591-000-715.000	Medical & Dental					
591-000-721.000	unemployment					
591-000-727.000	Supplies	1,985.14	2,800.00	2,548.73		2,800.00
591-000-740.000	Equipment/Inventory	2,418.57	6,000.00	1,196.92		6,000.00
591-000-742.000	Bio-Solids					
591-000-743.000	Sampling	1,822.27	4,800.00	5,022.00		4,800.00
591-000-818.000	Contractual	20,425.15	21,700.00	18,962.81		14,000.00
591-000-851.000	Fringe Benefits					
591-000-852.000	Postage	1,530.98	1,800.00	1,295.49		1,800.00
591-000-870.000	Administrative Fee	4,500.00	5,500.00			5,500.00
591-000-888.000	Equipment Summary	19,240.18	25,000.00	14,943.52		20,000.00
591-000-920.000	Utilities	20,594.57	23,000.00	23,946.38		27,000.00
591-000-920.010	RMRA	7,351.10	7,500.00	3,104.77		7,500.00
591-000-930.000	Repair & Maintenance	4,389.13	13,000.00	10,654.09		13,000.00
591-000-956.000	Miscellaneous	36.84	1,100.00	1,095.89		1,000.00
591-000-957.000	Travel & Training	575.00	3,000.00	1,144.59		3,000.00
591-000-990.000	Projects	5,865.35	129,900.00	81,740.00		48,750.00
591-000-996.000	Principal Expense		26,000.00	16,000.00		16,000.00
591-000-997.000	Interest Expense	21,893.00	13,144.25	12,644.25		14,700.00
591-000-998.000	Depreciation Expense	76,555.70				
591-000-999.000	Transfer Out/Contribution To					
Totals for dept 000-		260,465.19	361,244.25	258,691.72		260,850.00
Dept 172-Manager						
591-172-702.000	Wages					
Totals for dept 172-Manager						
Dept 299-Contingency						
591-299-956.000	Miscellaneous					
Totals for dept 299-Contingency						
Dept 850-Benefits--General Insurance						
591-850-715.000	Medical & Dental	20,104.03	23,500.00	16,420.36		23,500.00
591-850-717.000	401 Retirement	7,398.05	8,000.00	6,629.95		8,000.00

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
APPROPRIATIONS						
Dept 850-Benefits--General Insurance						
591-850-718.000	Life Insurance	298.04	400.00	217.74		400.00
591-850-719.000	FICA/MED	5,426.01	6,500.00	4,925.69		6,500.00
Totals for dept 850-Benefits--General Insurance		33,226.13	38,400.00	28,193.74		38,400.00
TOTAL APPROPRIATIONS		293,691.32	399,644.25	286,885.46		299,250.00
NET OF REVENUES/APPROPRIATIONS - FUND 591		(30,710.47)	(158,044.25)	1,023.20		(7,650.00)
BEGINNING FUND BALANCE		2,417,537.56	2,386,827.09	2,386,827.09	2,386,827.09	2,386,827.09
ENDING FUND BALANCE		2,386,827.09	2,228,782.84	2,387,850.29	2,386,827.09	2,379,177.09

Fund: 661 Equipment Fund

Calculations as of 12/31/2017

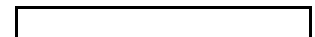
GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
661-000-601.000	Transfers In					
661-000-602.000	From Reserves					
661-000-605.000	Local Services					
661-000-609.000	Equipment Sales		5,000.00			
661-000-664.000	Interest	99.52	50.00	247.34		50.00
661-000-669.000	Rental Income	90,861.16	90,000.00	68,919.15		
661-000-677.000	Reimbursement					
Totals for dept 000-		90,960.68	95,050.00	69,166.49		98,000.00
TOTAL ESTIMATED REVENUES		90,960.68	95,050.00	69,166.49		98,050.00
APPROPRIATIONS						
Dept 000						
661-000-702.000	Wages	7,752.21	15,000.00	5,327.98		15,000.00
661-000-715.000	Medical & Dental					
661-000-716.000	Uniforms					
661-000-721.000	unemployment					
661-000-727.000	Supplies	935.19	1,300.00	587.31		1,300.00
661-000-728.000	Garage Supplies	330.11	900.00	839.28		900.00
661-000-741.000	Gas and Oil	5,901.51	9,000.00	6,037.58		9,000.00
661-000-775.000	Parts	1,607.58	2,000.00	800.97		2,000.00
661-000-818.000	Contractual	1,282.25	4,000.00	3,607.17		3,500.00
661-000-851.000	Fringe Benefits					
661-000-920.000	Utilities	2,894.18	4,000.00	2,808.03		4,000.00
661-000-930.000	Repair & Maintenance	3,627.77	22,750.00	12,702.97		23,250.00
661-000-957.000	Travel & Training		33.17	33.17		
661-000-977.000	Equipment	2,071.25	17,466.83	1,807.63		60,000.00
661-000-996.000	Principal Expense					
661-000-997.000	Interest Expense					
661-000-998.000	Depreciation Expense	18,904.24				
661-000-999.000	Transfer Out/Contribution To					
Totals for dept 000-		45,306.29	76,450.00	34,552.09		118,950.00
Dept 299-Contingency						
661-299-956.000	Miscellaneous					
Totals for dept 299-Contingency						
Dept 850-Benefits--General Insurance						
661-850-715.000	Medical & Dental	1,977.52	5,500.00	1,005.08		5,500.00
661-850-716.000	Uniforms					
661-850-717.000	401 Retirement	670.28	1,000.00	391.66		1,000.00
661-850-718.000	Life Insurance	30.79	300.00	10.62		300.00
661-850-719.000	FICA/MED	584.15	1,000.00	407.58		1,000.00
Totals for dept 850-Benefits--General Insurance		3,262.74	7,800.00	1,814.94		7,800.00
TOTAL APPROPRIATIONS		48,569.03	84,250.00	36,367.03		126,750.00
NET OF REVENUES/APPROPRIATIONS - FUND 661		42,391.65	10,800.00	32,799.46		(28,700.00)
BEGINNING FUND BALANCE		156,490.46	198,882.11	198,882.11	198,882.11	198,882.11
ENDING FUND BALANCE		198,882.11	209,682.11	231,681.57	198,882.11	170,182.11

Calculations as of 12/31/2017

GL NUMBER	DESCRIPTION	2016 ACTIVITY	2017 AMENDED BUDGET	2017 ACTIVITY THRU 12/31/17	2017 PROJECTED ACTIVITY	2018 REQUESTED BUDGET
ESTIMATED REVENUES						
Dept 000						
701-000-664.000	Interest					
701-000-671.000	Other Revenue					
Totals for dept 000-						
TOTAL ESTIMATED REVENUES						
APPROPRIATIONS						
Dept 000						
701-000-721.000	unemployment					
Totals for dept 000-						
Dept 299-Contingency						
701-299-956.000	Miscellaneous					
Totals for dept 299-Contingency						
TOTAL APPROPRIATIONS						
NET OF REVENUES/APPROPRIATIONS - FUND 701						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						
ESTIMATED REVENUES - ALL FUNDS		1,393,983.69	1,327,921.74	1,362,005.59		1,350,350.00
APPROPRIATIONS - ALL FUNDS		1,396,242.62	1,673,212.38	1,137,464.08		1,530,550.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(2,258.93)	(345,290.64)	224,541.51		(180,200.00)
BEGINNING FUND BALANCE - ALL FUNDS		5,973,432.25	5,971,173.32	5,971,173.32	5,971,173.32	5,971,173.32
ENDING FUND BALANCE - ALL FUNDS		5,971,173.32	5,625,882.68	6,195,714.83	5,971,173.32	5,790,973.32

ROSCOMMON DDA 2018 PROPOSED BUDGET WORKSHEET

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Estimated</u>	<u>2018</u> <u>Proposed Budget</u>
BEGINNING FUND BALANCE	\$ 265,908	\$ 262,100	\$ 216,725
REVENUES:			
TIFA	129,009	115,742	125,000
OTHER	5,000	-	-
INTEREST	<u>245</u>	<u>212</u>	<u>150</u>
 TOTAL REVENUES	 <u>134,254</u>	 <u>115,954</u>	 <u>125,150</u>
EXPENDITURES:			
ECONOMIC DEVELOPMENT	-	10,000	10,000
DOWNTOWN IMPROVEMENTS	61,792	34,495	100,000
FAÇADE PROGRAM	20,587	17,420	30,000
FLOWERS IN THE VILLAGE	1,453	-	1,600
FARM MARKET	2,650	1,954	4,000
TREES & LANDSCAPING	3,899	-	3,000
INDUSTRIAL PARK DEVELOPMENT	-	-	2,000
BANNERS	28	-	4,000
CHRISTMAS DECORATIONS	2,644	2,700	3,000
ADVERTISING/PROMOTIONS	7,400	5,394	8,000
ADMINISTRATIVE	-	145	250
MISCELLANEOUS	201	5,645	500
DUES & SUBSCRIPTIONS	250	200	200
LEGAL & PROFESSIONAL	500	500	500
RENT FEES	1,500	1,200	1,200
MAINTENANCE & REPAIRS	958	931	500
SAWMILL PROJECT	4,685	50,745	35,000
DOWNTOWN SNOW REMOVAL	13,265	15,000	15,000
VILLAGE OF ROSCOMMON - CONTRIBUTION	<u>16,250</u>	<u>15,000</u>	<u>16,000</u>
 TOTAL EXPENDITURES	 <u>138,062</u>	 <u>161,329</u>	 <u>234,750</u>
 ENDING FUND BALANCE	 <u>\$ 262,100</u>	 <u>\$ 216,725</u>	 <u>\$ 107,125</u>



VILLAGE OF ROSCOMMON

2016 SEWER REFUNDING BONDS
DECEMBER 31, 2016

<u>DATE OF ISSUE</u>	November 17, 2016	
<u>AMOUNT OF ISSUE</u>		\$ 1,091,000
<u>AMOUNT REDEEMED</u>		
Prior Years	\$ 0	
Current Year	41,000	41,000
<u>BALANCE OUTSTANDING - December 31, 2016</u>		<u>\$ 1,050,000</u>

<u>DUE DATES</u>	<u>INTEREST RATES</u>	<u>REQUIREMENTS</u>		
		<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2017	3.12 %	\$ 0	\$ 16,370	\$ 16,370
2018	3.12 %	50,000	31,960	81,960
2019	3.12 %	50,000	30,401	80,401
2020	3.12 %	50,000	28,842	78,842
2021	3.12 %	50,000	27,283	77,283
2022	3.12 %	50,000	25,724	75,724
2023	3.12 %	50,000	24,165	74,165
2024	3.12 %	50,000	22,606	72,606
2025	3.12 %	50,000	21,047	71,047
2026	3.12 %	50,000	19,488	69,488
2027	3.12 %	60,000	17,773	77,773
2028	3.12 %	60,000	15,902	75,902
2029	3.12 %	60,000	14,031	74,031
2030	3.12 %	70,000	12,005	82,005
2031	3.12 %	70,000	9,822	79,822
2032	3.12 %	70,000	7,639	77,639
2033	3.12 %	70,000	5,457	75,457
2034	3.12 %	70,000	3,274	73,274
2035	3.12 %	70,000	1,091	71,091
		<u>\$ 1,050,000</u>	<u>\$ 334,880</u>	<u>\$ 1,384,880</u>

Interest is due semi-annually on January 1st and July 1st.

VILLAGE OF ROSCOMMON
2016 WATER REFUNDING BONDS
DECEMBER 31, 2016

<u>DATE OF ISSUE</u>	August 23, 2016	
<u>AMOUNT OF ISSUE</u>		\$ 532,000
<u>AMOUNT REDEEMED</u>		
Prior Years	\$ 0	
Current Year	16,000	16,000
<u>BALANCE OUTSTANDING</u> - December 31, 2016		\$ 516,000

<u>DUE DATES</u>	<u>INTEREST RATES</u>	<u>REQUIREMENTS</u>		
		<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2017	3.17 %	\$ 0	\$ 7,356	\$ 7,356
2018	3.17 %	16,000	14,612	30,612
2019	3.17 %	20,000	14,372	34,372
2020	3.17 %	23,000	14,043	37,043
2021	3.17 %	23,000	13,646	36,646
2022	3.17 %	23,000	13,214	36,214
2023	3.17 %	23,000	12,737	35,737
2024	3.17 %	23,000	12,214	35,214
2025	3.17 %	23,000	11,651	34,651
2026	3.17 %	25,000	11,020	36,020
2027	3.17 %	27,000	10,291	37,291
2028	3.17 %	27,000	9,495	36,495
2029	3.17 %	28,000	8,649	36,649
2030	3.17 %	30,000	7,720	37,720
2031	3.17 %	30,000	6,730	36,730
2032	3.17 %	30,000	5,710	35,710
2033	3.17 %	30,000	4,667	34,667
2034	3.17 %	35,000	3,521	38,521
2035	3.17 %	40,000	2,180	42,180
2036	3.17 %	40,000	730	40,730
		\$ 516,000	\$ 184,558	\$ 700,558

Interest is due semi-annually on January 1st and July 1st.