



VILLAGE OF PENTWATER

327 South Hancock St. P.O. Box 622 Pentwater, MI 49449
(231) 869-8301 - FAX (231) 869-5120
www.PentwaterVillage.org

VILLAGE COUNCIL SPECIAL MEETING March 19, 2018, 6:00 pm

For the purpose of presenting the Budget for fiscal year 2018-2019

AGENDA

1. Call to Order & Pledge of Allegiance
2. Roll Call
3. Order of Review
 - A. Explanation and review of proposed Budget by Chris Brown & Rande Listerman
 - B. Questions by Village Council
4. Open Public Hearing for Public Comments
5. Close Hearing to Public Comments

NEW BUSINESS

1. Resolution for the 2017/2018 4th Quarter Budget Amendments
2. 2018 Audit Contract
3. Amendment to Village Manager's Contract
4. Adoption of the 2018/2019 Proposed Budget

ADJOURNMENT

PUBLIC COMMENTS

1. Will be made **ONLY** when the Village President opens the meeting for public comments, this is not a Public Hearing. It is asked that you state your name & address to Council. All comments will be addressed to the Village President. All comments are limited to 3 minutes.

Thank you for your cooperation

The Village of Pentwater is an equal opportunity employer.

Village of Pentwater

2017-2018 BUDGET AMENDMENT RESOLUTION

The 4th quarter budget amendments for expenses are:

Acct. Number	Fund	Debit	Credit
101	General	\$126,700	\$ 64,500
101	General	\$ 11,500	\$ 0
101	General	\$ 9,000	\$ 10,000
202	Major	\$ 10,000	\$ 26,500
203	Local	\$ 0	\$ 22,250
248	DDA	\$ 0	\$ 750
580	Marina	\$ 5,500	\$ 9,250
590	Sewer	\$ 7,000	\$107,300
591	Water	0	\$121,900

Motion by _____ and supported by Griffis _____ to adopt this resolution amending the 2017-2018 4th Quarter Budget Amendments.

Roll Call Vote:

Ayes

Nayes

Absent

I certify that this 4th Quarter Budget Resolution was approved by the Village Council at a regular meeting held on March 19, 2018.

Rande Listerman, MICPT, CPFIM, CPFA

Clerk/Treasurer

Village of Pentwater

JOURNAL ENTRY

JE: 2789

Post Date: 03/06/2018
 Entry Date: 03/06/2018
 Description: 2017-2018 4th Quarter Budget Amendments

Entered By: Rande
 Journal: BA

GL #	Description	DR	CR
101-172-702.000	Wages/Salary		5,000.00
101-172-712.000	Employee Benefits	9,000.00	
101-215-702.000	Wages/Salary		23,000.00
101-215-703.000	Part-Time Wages	5,700.00	
101-215-712.000	Employee Benefits		1,500.00
101-215-716.000	Employer Fica/Mc Exp.		500.00
101-215-800.000	Professional/Contractual Serv		1,500.00
101-215-802.000	Office Machine Contracts	2,000.00	
101-215-810.000	Insurance	1,700.00	
101-215-820.000	Dues & Memberships	500.00	
101-215-862.000	Education & Training		1,800.00
101-215-900.000	Publishing		200.00
101-265-702.000	Wages/Salary		1,300.00
101-265-712.000	Employee Benefits		250.00
101-265-740.000	Operating Supplies		500.00
101-265-800.000	Professional/Contractual Serv	1,000.00	
101-265-940.000	Equipment Rental		150.00
101-301-702.000	Wages/Salary	34,000.00	
101-301-712.000	Employee Benefits	10,000.00	
101-301-740.000	Operating Supplies		1,000.00
101-301-750.000	Uniform Expense		500.00
101-301-862.000	Education & Training	1,000.00	
101-301-880.000	Community Promotion		250.00
101-420-702.000	Wages/Salary		2,500.00
101-420-712.000	Employee Benefits		200.00
101-420-740.000	Operating Supplies		200.00
101-441-702.000	Wages/Salary	15,000.00	
101-441-716.000	Employer Fica/Mc Exp.	1,500.00	
101-441-740.000	Operating Supplies		1,000.00
101-441-810.000	Insurance	1,000.00	
101-441-930.000	Repair & Maintenance		1,000.00
101-441-940.000	Equipment Rental		11,500.00
101-450-920.000	Utilities	19,000.00	
101-521-702.000	Wages/Salary	10,000.00	
101-521-712.000	Employee Benefits	1,000.00	
101-521-716.000	Employer Fica/Mc Exp.	1,000.00	
101-751-810.000	Insurance		500.00
101-754-702.000	Wages/Salary	1,800.00	
101-754-716.000	Employer Fica/Mc Exp.		200.00
101-754-740.000	Operating Supplies	1,500.00	
101-754-800.000	Professional/Contractual Serv		1,500.00
101-754-880.000	Community Promotion		100.00
101-756-712.000	Employee Benefits	8,000.00	
101-756-810.000	Insurance		350.00
101-756-820.000	Dues & Memberships	2,000.00	
101-756-930.000	Repair & Maintenance		2,500.00
101-756-940.000	Equipment Rental		3,000.00
101-756-970.000	Capital Outlay		2,500.00
Journal Total:		126,700.00	64,500.00

APPROVED BY: 

Village of Pentwater
JOURNAL ENTRY
JE: 2797

Post Date: 03/07/2018
Entry Date: 03/07/2018
Description: 4TH Quarter Budget Amendments

Entered By: Rande
Journal: BA

GL #	Description	DR	CR
101-441-940.000	Equipment Rental	11,500.00	
	Journal Total:	11,500.00	0.00

APPROVED BY: 

Village of Pentwater

JOURNAL ENTRY

JE: 2801

Post Date: 03/19/2018

Entered By: Rande

Entry Date: 03/19/2018

Journal: BA

Description: 4th Quarter Budget Amendments

GL #	Description	DR	CR
101-521-940.000	Equipment Rental	9,000.00	
101-751-800.000	Professional/Contractual Serv		1,000.00
101-756-712.000	Employee Benefits		9,000.00
	Journal Total:	9,000.00	10,000.00

APPROVED BY:



Village of Pentwater

JOURNAL ENTRY

JE: 2790

Post Date: 03/06/2018

Entered By: Rande

Entry Date: 03/06/2018

Journal: BA

Description: 4th Quarter Budget Amendments 2017-2018

GL #	Description	DR	CR
202-451-970.000	Capital Outlay	10,000.00	
202-463-740.000	Operating Supplies		500.00
202-463-810.000	Insurance		500.00
202-463-940.000	Equipment Rental		6,000.00
202-463-972.000	Sidewalk Replacement		1,300.00
202-474-702.000	Wages/Salary		6,500.00
202-474-712.000	Employee Benefits		4,000.00
202-474-716.000	Employer Fica/Mc Exp.		500.00
202-474-810.000	Insurance		100.00
202-478-712.000	Employee Benefits		1,000.00
202-478-716.000	Employer Fica/Mc Exp.		800.00
202-478-810.000	Insurance		150.00
202-478-940.000	Equipment Rental		5,000.00
Journal Total:		10,000.00	26,350.00

APPROVED BY: R. Gustafson

Village of Pentwater
JOURNAL ENTRY
JE: 2791

Post Date: 03/06/2018
Entry Date: 03/06/2018
Description:

Entered By: Rande
Journal: BA

GL #	Description	DR	CR
203-463-810.000	Insurance		1,050.00
203-463-930.000	Repair & Maintenance		200.00
203-474-810.000	Insurance		200.00
203-478-702.000	Wages/Salary		5,000.00
203-478-712.000	Employee Benefits		4,000.00
203-478-740.000	Operating Supplies		1,500.00
203-478-810.000	Insurance		300.00
203-478-940.000	Equipment Rental		10,000.00
	Journal Total:	0.00	22,250.00

APPROVED BY: 

Village of Pentwater

JOURNAL ENTRY

JE: 2795

Post Date: 03/07/2018

Entry Date: 03/07/2018

Description: 4th Qtr Budget Amendments

Entered By: Rande

Journal: BA

GL #	Description	DR	CR
248-000-920.000	Utilities		750.00
Journal Total:		0.00	750.00

APPROVED BY:



Village of Pentwater
JOURNAL ENTRY
JE: 2796

Post Date: 03/07/2018
Entry Date: 03/07/2018
Description:

Entered By: Rande
Journal: BA

GL #	Description	DR	CR
580-000-702.000	Wages/Salary		5,500.00
580-000-740.000	Operating Supplies		800.00
580-000-800.000	Professional/Contractual Serv	4,000.00	
580-000-812.000	Assessments		1,250.00
580-000-920.000	Utilities		1,500.00
580-000-930.000	Repair & Maintenance	1,500.00	
580-000-960.000	Miscellaneous		200.00
	Journal Total:	5,500.00	9,250.00

APPROVED BY: 

Village of Pentwater

JOURNAL ENTRY

JE: 2799

Post Date: 03/08/2018

Entered By: Rande

Entry Date: 03/08/2018

Journal: BA

Description: 4th Quarter Budget Amendments

GL #	Description	DR	CR
590-000-669.000	RENTS/LEASES		
590-501-702.000	Wages/Salary		1,000.00
590-501-712.000	Employee Benefits		700.00
590-501-800.000	Professional/Contractual Serv	4,500.00	
590-501-920.000	Utilities		500.00
590-501-930.000	Repair & Maintenance		1,700.00
590-502-702.000	Wages/Salary		6,000.00
590-502-712.000	Employee Benefits		3,800.00
590-502-716.000	Employer Fica/Mc Exp.		100.00
590-502-740.000	Operating Supplies		10,000.00
590-502-800.000	Professional/Contractual Serv		58,000.00
590-502-930.000	Repair & Maintenance		2,500.00
590-502-940.000	Equipment Rental		3,600.00
590-503-740.000	Operating Supplies	1,500.00	
590-503-800.000	Professional/Contractual Serv		3,000.00
590-503-810.000	Insurance	1,000.00	
590-503-862.000	Education & Training		1,200.00
590-503-970.000	Capital Outlay		15,200.00
Journal Total:		7,000.00	107,300.00

APPROVED BY: 

Village of Pentwater

JOURNAL ENTRY

JE: 2798

Post Date: 03/07/2018

Entered By: Rande

Entry Date: 03/07/2018

Journal: BA

Description: 4TH QUARTER BUDGET AMENDMENTS

GL #	Description	DR	CR
591-501-712.000	Employee Benefits		2,500.00
591-501-740.000	Operating Supplies		1,500.00
591-501-800.000	Professional/Contractual Serv		47,000.00
591-501-930.000	Repair & Maintenance		4,000.00
591-501-940.000	Equipment Rental		1,500.00
591-502-712.000	Employee Benefits		700.00
591-502-740.000	Operating Supplies		2,000.00
591-502-800.000	Professional/Contractual Serv		500.00
591-502-940.000	Equipment Rental		500.00
591-503-862.000	Education & Training		200.00
591-503-970.000	Capital Outlay		61,500.00
Journal Total:		0.00	121,900.00

APPROVED BY: *[Signature]*

A PROPOSAL FOR FINANCIAL AUDIT SERVICES

For the Year Ending March 31, 2018

VILLAGE OF PENTWATER

Submitted by

GABRIDGE & CO.
WEALTH ADVISORS / CERTIFIED PUBLIC ACCOUNTANTS / CONSULTANTS

Joe Verlin, CPA, CGFM
3940 Peninsular Dr SE, Suite 130
Grand Rapids, MI 49512
Ph | 616.538.7100 ext. 17
JVerlin@Gabridgeco.com

March 13, 2018

Table of Contents

Letter of Transmittal

Audit Scope.....	3
Authorized Contact.....	4
Proposed Audit Fees.....	5

Firm Profile

Firm Qualifications & Experience.....	6
Team Qualifications & Experience.....	7
Other Services.....	11

Mandatory Criteria

License to Practice in Michigan.....	11
Independence & Conflict of Interest.....	11

Summary Qualifications

Similar Engagements.....	12
Continuing Education and External Quality Control Review.....	14

Audit Approach

Specific Audit Approach.....	14
Identification of Potential Audit Problems.....	17

Additional Data

Non-Discrimination Clause.....	18
--------------------------------	----

Audit Scope

Gabridge & Company, PLC will audit and provide an opinion on the Village of Pentwater's (the "Village") basic financial statements, including the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information.

The audit report will be performed in accordance with Generally Accepted Auditing Standards, as promulgated by the American Institute of Certified Public Accountants (AICPA); the AICPA Audits of State and Local Government Units audit and accounting guide; the OMB Uniform Guidance; the Single Audit Act Amendments of 1996; and the Government Auditing Standards, published by the U.S. General Accounting Office.

Gabridge & Company, PLC guarantees access to the working papers for a minimum of seven years. All data, files & reports will be safeguarded by Gabridge & Company, PLC. The following reports will be submitted to the Village:

- Independent Certified Public Accountant report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles in the United States and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
- Independent Certified Public Accountant report on internal control over financial reporting in accordance with Government Auditing Standards and test its compliance of laws, regulations, contracts and grants.
- Independent Certified Public Accountant report on the Schedule of Expenditures of Federal Awards (if applicable) and a report on Compliance and Internal Control over Financial Reporting in accordance with auditing standards generally accepted in the United States of America, and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and as required by OMB Uniform Guidance, Audits of State and Local Governments (if applicable – Single Audit).
- Management letter, covering internal control and recommendations.

All final copies of the Village financial statement audit and related reports will be provided to the Village in accordance with your schedule. Included with the audit will be the Management Representation Letter, a report on all audit adjustments (and backup documents), fixed asset depreciation lapse schedules, and year end proposed adjusting journal entries (if applicable). Gabridge & Company will upload the audit report to the Michigan Department of Treasury and Federal Audit Clearinghouse (if applicable). Gabridge & Company will also prepare a draft of the F-65 statement and Act 51 report upon Village request, at no additional charge. Lastly, a .pdf of the audit will be forwarded to the Village.

Authorized Contact

Joe Verlin, CPA, CGFM

Principal in Charge - Audit Services
3940 Peninsular Drive SE – Suite 130
Grand Rapids, MI 49546
Ph | 616.538.7100 ext. 17

We warrant that Joe Verlin is authorized to bind Gabridge & Company, PLC to the terms set forth in this proposal.

Proposed Audit Fees

VILLAGE OF PENTWATER Proposed Audit Fees

For the Period Ending March 31, 2018

PRELIMINARY		Planning Hours	Field Work Hours	Report Prep Hours	Total Hours	Hourly Rate	Fee
	Partner in charge	2	-	-	2	\$ 150	\$ 300
	Senior Staff	16	24	-	40	90	3,600
Total		18	24	-	42		\$ 3,900
FINAL		Planning Hours	Field Work Hours	Report Prep Hours	Total Hours	Hourly Rate	+ Fee
	Partner in charge	-	8	8	16	\$ 150	\$ 2,400
	Audit Manager	-	32	8	40	125	5,000
	Senior Staff	-	32	24	56	90	5,040
Total		-	72	40	112		\$ 12,440
DISCOUNT (10%)							\$ (1,640)
TOTALS		18	96	40	154		\$ 14,700

Year Ending March 31, 2018 \$ 14,700 - Not to exceed

* Notes regarding the proposed fees are as follows:

- Fee includes 24 hours of "one-time" preliminary work to assist the Village in resolving the bank reconciliation issues identified by management.
- Fee will be reduced by the \$3,200 already paid by the Village to Gabridge & Company for other preliminary services (net fee would be \$11,500 for the 3/31/18 audit).
- Fee would increase by \$2,500 for any years requiring a federal single audit report (years with federal expenditures in excess of \$750,000).
- Fee includes assistance with preparing and filing the F-65 and Act 51 reports.
- Fee includes a 10% discount as the Village has a March 31 fiscal year end which coincides with our relatively slower audit season. We have offered this substantial discount to show our commitment to the Village!

Firm Qualifications and Experience

Gabridge & Company currently has over 150 governmental and non-profit audit clients throughout the State of Michigan. We also have 15 employees, including eight governmental audit professionals. Gabridge & Company actively recruits prospective governmental audit staff members by seeking only individuals who are committed to serving our clients with integrity; while also being committed to becoming industry experts and providing proactive customer service. Gabridge & Company has offices located in Traverse City and Grand Rapids. Gabridge & Company will assign only accountants with extensive governmental experience to the audit of the Village, including a principal in charge and an independent review principal. Joe Verlin (Principal in Charge of Audit Services) will be assigned full-time to the audit and will remain the primary contact for the Village for the duration of the engagement term(s). Gabridge & Company is a member of the Michigan Association of Certified Public Accountants, the American Institute of Certified Public Accountants, the Governmental Audit Quality Center, the Michigan Municipal League and the Michigan Local Government Association.

Gabridge & Company is dedicated to serving municipal clients. We offer newsletters, webinars, and conferences at no charge to provide our clients with timely updates and best practices for the rapidly changing governmental financial regulations. We advise our clients before, during, and after the audit – and strive to be much more than what you would expect from your auditor.

Our firm has not been involved with any state or federal desk reviews or field reviews of its audits. Additionally, our firm has not been involved with any disciplinary action taken by state regulatory bodies or professional organizations. Our firm will also follow the American Institute of Certified Public Accountants "Interpretation 501-3, Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits." Our firm will not subcontract any of the auditing services included in this proposal.

Our proposal will remain valid for 120 days past the deadline for submittal.

We warrant that all information provided in connection with this proposal is true and accurate to the best of our knowledge.

Team Qualifications and Experience

PRINCIPALS

Joseph Verlin, CPA, CGFM
Principal in Charge - Audit Services

Education

BA, Accounting
Ferris State University

Memberships

American Institute of Certified Public Accountants (AICPA)
Michigan Association of Certified Public Accountants (MICPA)
Michigan Municipal League
Michigan Local Government Management Association
AICPA Governmental Audit Quality Center
Association of Government Accountants (AGA)
Government Finance Officers Association (GFOA)

Committees

Co-Chair of the MICPA Governmental Accounting and Auditing Task Force

Recent Speaking Engagements

MICPA sponsored governmental auditing conferences
Internal Controls for Local Units of Government
Improving Audit Timelines
Implementing GASB 54, 63 & 65
Single Audit Update
Preventing Fraud, Waste and Abuse
AGA sponsored governmental accounting event
Implementing GASB 63 and 65

Joe will serve as the engagement principal with responsibility for planning and technical execution of all of Gabridge & Company's services. Joe will ensure appropriate levels of staffing for your engagement, monitor your satisfaction, and manage regular communication with your executive leadership and Audit Committee. Joe currently serves as the engagement executive or independent review partner on over 75 of our firm's audit clients.

Joe is certified to practice public accounting in Michigan. Joe is also a **Certified Government Financial Manager (CGFM)**, has earned the **Advanced Single Audit certification** from the AICPA, and is a member of the Government Finance Officers Association's (GFOA) Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting Program.

Sue Buitenhuis, CPA
Audit Manager - Independent Reviewer

Education

BA, Accounting
MSA, Accounting
Grand Valley State University

Memberships

American Institute of Certified Public Accountants (AICPA)
Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center

Professional History

- Over six years of governmental audit experience at Rehmann advancing to a senior auditor position prior to her current position with Gabridge & Company
- Has held an elected clerk position at a charter township and a finance director position at a Township for over seventeen combined years
- Has several years full-time experience using BS&A for general ledger, fixed assets, cash receipts, payroll, accounts payable, and long-term debt reporting

Sue will serve as the independent reviewer for this engagement. The independent review will be conducted in accordance with the guidelines of the AICPA Statements of Quality Control Standards. Sue currently serves as audit manager or independent reviewer for a significant number of other local units of government.

AUDIT TEAM MEMBERS

Neil Hammerbacher, CPA

Neil provides valued support in the role of audit manager. He is in the field routinely performing audit services. Neil serves in a similar role on a significant number of other governmental audits.

Education

BA, Business Administration
Saginaw Valley State University

Memberships

Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center
Government Finance Officers Association

Professional History

- Over eighteen years of governmental accounting and auditing experience in public accounting
- Also held a treasurer and finance director positions at a Township and City for over fifteen years
- Has several years full-time experience using BS&A for assessing, general ledger, fixed assets, cash receipts, payroll, accounts payable, and long-term debt reporting

Robert J. Klein

Robert provides valued support in the role of senior auditor. He is in the field routinely performing audit services. Robert serves in a similar role on a significant number of other governmental audits.

Education

BA, Accounting
Eastern Michigan University

Memberships

Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center

Professional History

- Over 16 years of public accounting experience with David E Wilson, CPA, which merged with Gabridge & Company, PLC in July 2010
- Serves local units of government, non-profit organizations, and privately held businesses

Kevyn Kozumplik, CPA

Kevyn provides valued support in the role of staff auditor. He is in the field routinely performing audit services. Kevyn serves in a similar role on a significant number of other governmental audits.

Education

Bachelor of Science in Public Accountancy
Central Michigan University

Memberships

Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center

Professional History

- Over three years of public accounting experience
- Serves local units of government and non-profit organizations
- Specializes entirely in governmental and non-profit audit

Matt Holland

Matt provides valued support in the role of staff auditor. He is in the field routinely performing audit services. Matt serves in a similar role on a significant number of other governmental audits.

Education

Bachelor of Science in Public Accountancy
Calvin College, Grand Rapids, MI

Memberships

Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center

Professional History

- Four years of public accounting experience with Gabridge & Company, PLC
- Serves local units of government and non-profit organizations
- Specializes entirely in governmental and non-profit audit

Other Services

Gabridge & Company, PLC is able to provide consulting services to its clients throughout the year **at no additional charge**. We feel that it is important to interact with our clients throughout the year, especially with the rapidly changing governmental accounting pronouncements. We find that these proactive discussions will ultimately reduce the upcoming audit workload for both our firm, and more importantly, the staff of the Village. Joe Verlin will be your primary contact throughout the year to ensure continuity.

Our consulting services include (but are not limited to); assistance with BS&A, budgeting, general accounting questions, human resource consulting, financial reporting, internal control, grant compliance, implementation and assistance to the Village with any new accounting principles required by GASB, or as required by State or Federal Law, etc. Our customer service policy allows us to handle our audit clients informal questions and consultations throughout the year without additional billings, unless the scope of the consultation becomes a project in nature. In these cases, our consulting projects will be documented in an engagement letter that will set forth the timing, scope and related fees.

Licensed to Practice in Michigan

Gabridge & Company is a CPA firm actively registered to practice public accounting in the State of Michigan. Also, all assigned CPA's from Gabridge & Company are properly registered and licensed to practice in public accounting in Michigan.

Independence and Conflict of Interest

Gabridge & Company, PLC is independent of the Village as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards (2011 revision). Gabridge & Company is also independent of all component units of the Village, as defined by the aforementioned standards. Gabridge & Company has had no professional relationships involving the Village or any of its agencies, component units or primary governments during the past five years that would impair independence. Lastly, Gabridge & Company will give the Village written notice of any professional relationship entered into with the Village, or any of its agencies, component units or primary governments during the period of this agreement.

We warrant that no work included within this proposal will be subcontracted by Gabridge & Company, PLC.

Similar Engagements

Following is a list of similar engagements with other governmental entities in the State of Michigan:

City of Boyne City

Scope of Work – Governmental Financial Audit

Principal in Charge – Joe Verlin

Contact – Cindy Grice, City Treasurer / Clerk

Phone – (231) 582.0334

City of Potterville

Scope of Work – Governmental Financial Audit

Principal in Charge – Joe Verlin

Contact – Wanda Darrow, City Manager

Phone – (517) 645.7641

Village of Lyons

Scope of Work – Governmental Financial Audit

Principal in Charge – Joe Verlin

Contact – Vicki Helms, Village Clerk

Phone – (989) 855.2125

Village of Muir

Scope of Work – Governmental Financial Audit

Principal in Charge – Joe Verlin

Contact – Susan Craft, Village Clerk

Phone – (989) 855.2144

City of Laingsburg

Scope of Work – Governmental Financial Audit

Principal in Charge – Joe Verlin

Contact – Paula Willoughby, City Clerk

Phone – (517) 651.5374

City of White Cloud

Scope of Work – Governmental Financial Audit

Principal in Charge – Joe Verlin

Contact – Lora Kalkofen, Treasurer

Phone – (231) 689.1194

Further references are available upon request.

Following is a list of all Michigan governmental and nonprofit clients for which our firm has performed an audit for during the past five years:

Villages

Village of Bear Lake
Village of Benzonia
Village of Beulah
Village of Decatur
Village of Detour
Village of Elk Rapids
Village of Fife Lake
Village of Honor
Village of Kalkaska
Village of Lyons
Village of Morrice
Village of Muir
Village of Pewamo
Village of Sheridan
Village of Thompsonville

Townships

Township of Acme
Township of Allegan
Township of Almira
Township of Arcadia
Township of Bear Lake
Township of Blue Lake
Township of Centerville
Township of Cheshire
Township of Covert
Township of Croton
Township of Detour
Township of Drummond Island
Township of Everett
Township of Fredonia
Township of Garfield
Township of Gilmore
Township of Grattan
Township of Hagar
Township of Hartford
Township of Holton
Township of Hopkins
Township of Howell
Township of LaGrange
Township of Mancelona
Township of Manistee
Township of Otisco
Township of Pentwater
Township of Pleasanton
Township of Salem
Township of Solon
Township of Stronach
Township of Trout Lake
Township of Tuscarora
Township of Tyrone
Township of Vevay
Township of Wayland
Township of Whitefish
Township of Wilson

Nonprofits

Another Way Pregnancy Center
Association of Legal Writing Directors
Big Brother Big Sister
Choices of Manistee County
Community Action of Allegan County
Dispute Resolution Education Resources
Jubilee Jobs
Marshall Area Economic Dev. Alliance
Mi. Center for Clinical Systems Imp.
Senior Services of Van Buren County
Staircase Youth Services
The Ridge Project

Cities

City of Auburn
City of Big Rapids
City of Boyne City
City of Cadillac
City of Cheboygan
City of Fennville
City of Flushing
City of Greenville
City of Laingsburg
City of Marshall
City of New Baltimore
City of New Buffalo
City of Parchment
City of Pottersville
City of St. Johns
City of Wayland
City of White Cloud

Counties

Alger County
Allegan County
Calhoun County
Gogebic County
Luce County
Manistee County
Missaukee County
Montcalm County
Oceana County
St. Joseph County

Schools

Bessemer Area Schools
Columbia School District
Manistee Area Public Schools
Marcellus Community Schools
Michigan Center School District
North Adams-Jerome Public Schools
Waldron Area Schools
William C. Abney Academy
Woodland School

Charter Townships

Charter Township of Breitung
Charter Township of Coloma
Charter Township of East Bay
Charter Township of Gun Plain
Charter Township of Marquette
Charter Township of Muskegon
Charter Township of Niles

Libraries

Brandon Township Public Library
Briggs District Library
Cheboygan Area Public Library
Coopersville Area District Library
Eau Claire District Library
Ferndale Area District Library
Galesburg-Charleston District Library
Grant Area District Library
Hartford Library
Lakeland Library Co-op
Manistee County Library
Marshall District Library
Newaygo Area District Library
Otsego District Library
Parchment Community Library
Suburban Library Cooperative
Watervliet District Library

Other

Bear Lake Improvement Board
Calhoun County Cons. Dispatch Authority
Cass County Transit Authority
Central Cass Interlocal Fire Department
City of Pottersville TIFA
Dowagiac Local Revenue Sharing Board
Fennville Area Fire Department
Fife Lake Area Utility Authority
Firekeepers Local Revenue Sharing Board
Jordan Valley Emergency Med. Svcs. Auth.
Kent County Conservation District
Lake Leelanau Lake Association
Ludington Mass Transit Authority
Manistee 9-1-1 Authority
Manistee-Blacker Airport
Mason-Oceana 9-1-1
Match-E-Be-Nash-She-Wish Rev. Shg. Board
Miami University Men's Rugby Association
Mid-Michigan Area Cable Comm. Consortium
North Berrien Fire Rescue Board
Oceana County Medical Care Facility
Portland Area Fire Authority
Solon-Centerville Fire Department
Straits Regional Ride
St. Joseph County Transportation Authority
Washtenaw County Conservation District
White Cloud-Sherman Utilities Authority

Continuing Education and External Quality Control Review

Continuing Education

Gabridge & Company, PLC and its professional staff members meet all continuing education and external quality control requirements as stated in the U.S. General Accounting Office's Government Auditing Standards (2011 revision).

External Quality Control Review

Included with this proposal is Gabridge & Company's most recent external quality control review (peer review) for which government engagements were included. The peer review is for the period ended June 30, 2015. Our firm continues to meet the external quality control review requirements by actively monitoring our staff member's continuing education and training (through frequent staff meetings, attending pertinent governmental conferences, and self-study courses focused on governmental accounting and auditing), participating in governmental associations, and internal inspections of audit files by partners not involved with the audit.

Quality Control Procedures

Some examples of our quality control procedures include:

- Draft versions of audit reports are reviewed by an independent review principal who was not involved with the audit.
- Our audit teams are trained prior to their arrival for fieldwork to ensure audit efficiency and that you will not need to "train the auditor".
- An audit manager or the principal in charge of the audit will be on-site at all times during fieldwork to ensure that a properly trained decision-maker will be available throughout fieldwork.
- The principal in charge of each audit reviews the audit report and related letters with the client prior to finalizing.

Specific Audit Approach

Our goal is to provide a thorough and quality audit with as little disruption to our clients as possible. We achieve this by emphasizing planning procedures and having audit team members who specialize in governmental audit. For example, prior to our arrival for fieldwork, we will already have a working set of financial statements loaded into our proprietary software and will have identified the audit areas that we feel need to be emphasized in the field. We will know precisely what we need to look at prior to our arrival – this focused approach minimizes disruption to your staff while we are in the field. Also, our staff is made up of employees who specialize in governmental audit and who are fully dedicated to auditing governmental agencies. In other words, our clients will not need to "train the auditors".

Interim Fieldwork and Audit Planning

During the interim fieldwork and audit planning phase, we gain an understanding of your current year operations, evaluate the reliability of your internal controls, identify any issues that may have audit significance, and complete planning in preparation for final audit fieldwork. Based on the information that we obtain during this phase, we can determine your general areas of audit risk, the extent to which we can rely on your internal controls for our audit testing, and whether any significant audit issues need to be discussed so they can be resolved prior to the start of fieldwork. Some of the areas addressed at this time include documentation of internal controls, preparation of confirmations as necessary, review of minutes, completion of the preliminary analytical procedures review, and tailoring the current year audit work programs.

Final Fieldwork

As we complete our interim fieldwork and engagement planning, you will be provided with a listing of audit schedules required for final fieldwork. Many of the schedules will be similar to what you have prepared for previous audits and may be provided to us in an electronic format. The final fieldwork phase of the audit will generally commence once the books are closed and the appropriate audit schedules have been completed. During this phase, we will perform the appropriate tests of account balances, using sampling, substantive, and analytical review procedures, in order to form an opinion on the financial statements as a whole.

Areas that we will test using substantive procedures include (not intended to be an all-inclusive list):

Cash and cash equivalents – we will inspect bank account reconciliations and prepare bank account confirmations to ensure that the balances agree to the financial statements.

Accounts receivable – we will test certain balances by using a combination of analytical procedures and tracing year end balances to subsequent receipts.

Interfund transactions – we will review the schedule of interfund transfers and balances to ensure that all entries are reconciled and eliminated properly for government-wide presentation.

Capital assets – we will obtain a depreciation lapse schedule and verify key additions by inspecting vouchers, while also testing the adequacy of depreciation expense.

Accounts payable – we will obtain a year end accounts payable aging report and test for accuracy by inspecting certain vouchers. We will also review subsequent expenditures (after year end) searching for possible unrecorded liabilities as of year-end.

Accrued payroll – We will obtain payroll registers for payrolls issued after year end and compare to the schedule of accrued salaries and wages. We will also test the year end balances for payroll taxes by tracing year end liabilities to their payments, while comparing to payroll forms.

Compensated absences – We will obtain a year end value of compensated absences and validate the balance by comparing to the employee handbook and / or union contracts.

Long-term debt – We will obtain a year end schedule of long-term debt and verify the accuracy of the current portion of long-term debt by reviewing amortization schedules. We will also confirm certain balances by inspecting vouchers or sending confirmations to lenders.

Equity – We will ensure that the beginning fund balance and net assets amounts agree to the prior year ending balances.

Property Taxes – We will examine taxable values and the Village’s millages to ensure that the tax revenues are properly supported and allocated to the proper funds.

State and Federal Grants – We will compare state and federal grant revenues and substantiate the activity with Treasury reports and grant documents. We will also review federal grant and loan activity verifying consistency between the financial statements and the Schedule of Expenditures of Federal Awards (if applicable).

Type and Extent of Statistical Sampling to be Used in the Engagement

Statistical sampling will be used extensively during field work to assist with our testing procedures. Sample size will be based primarily on the level of risk assigned to a given financial statement assertion, the potential magnitude of misstatement, the potential for non-compliance, and other factors based on our professional judgment. Most often the range of our sample size is between 25 and 40 items. We affirm that adequate tests of transactions will be performed.

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures also will be used extensively during our planning and final fieldwork stages. We will rely on our analytical procedures to determine what areas may need additional attention based on the size of deviation from our expectations. Analytical procedures will be applied using key ratios compared to budget and historical figures. Areas with large “gaps” between actual and expected amounts will receive additional attention in the field, and the results of the extra attention will be documented and substantiated. Lastly, during field work we will gather sufficient audit documentation, clear all open items, complete our audit programs, and our quality control documents will be completed and reviewed.

Approach to be Taken to Document an Understanding of Internal Controls

As auditors for a significant number of governmental units, we have a good understanding of the significant areas of internal control that need to be tested and documented. We have tailored client questionnaires for each significant transaction class that allow our clients to review and document any changes in procedures in a timely and efficient manner. We then review the questionnaires and utilize them as a base for documenting our related tests and walkthroughs.

Approach to Determining Laws and Regulations that will be Subject to Audit Test Work

We have accumulated an extensive list of the significant laws and regulations that apply to governmental entities. Each year we review that list in relation to new State, Federal, and industry guidelines and make modifications as appropriate. During fieldwork, the list is reviewed with client personnel to ensure compliance with the identified laws and regulations.

Our firm has updated our disclosure library to ensure that all professional standards for testing and reporting in accordance with GASB 74, 75, and 77 will be met. Our tests, and reporting, include verifying that the actuaries properly valued the present value of projected benefit payments and the current year costs of the OPEB plan. Our reporting will be updated in accordance with GASB 74 and 75 to ensure that both the notes and required supplemental information sections of the report properly report the pension description, assumptions used, benefit changes, and the OPEB plan sensitivity to changes in return rates.

We will provide delivery dates during the planning phase of the audit and confirm these dates during our planning meeting with management. Following is our anticipated timetable to complete the audit:

Description	Date(s)
Detailed Audit Plan	March
Fieldwork	April
Draft Report	May
Final Report	June
Council Presentation	July

Identification of Potential Audit Problems

We begin the audit process each year by revisiting any prior year management recommendations and/or suggestions and inquiring of our clients regarding any action taken to remedy those recommendations. In addition, we engage in discussions with our clients regarding any potential areas of concern and if there are any specific procedures they would like us to perform during the audit process.

We will also provide monthly written reports to the Village that communicates progress of the audit. Additionally, any irregularities, illegal acts, or indications of illegal acts will immediately be reported in writing to management. Also, any conditions, transactions, situations or circumstances that need special consideration or that prevent or impede the completion of the audit will be reported to the Village officials.

Non-Discrimination Clause

Gabridge & Company, PLC does not discriminate against any individual for employment with respect to such person's hire, tenure, terms, conditions, privileges of employment, or any matter directly or indirectly related to employment because of such person's race, color, religion, national origin, ancestry, age, sex, or disability as defined by law.

2018-2019

Village of Pentwater
Located in Oceana County, Michigan

Draft of Proposed Budget

Public Hearing
on Monday, March 19, 2018 @ 6 P.M.

Prepared by:
Chris Brown, Village Manager
Rande Listerman Village Clerk/Treasurer

VILLAGE OF PENTWATER
2018/2019
DRAFT OF PROPOSED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2018-19 PROPOSED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 AMENDED BUDGET
ESTIMATED REVENUES				
Dept 000 - 592				
101-000-402.000	Property Tax Revenue	740,000	725,600	740,000
101-000-445.000	Penalties & Interest On Taxes	1,000	800	9,500
101-000-447.000	Property Tax Administration Fee	10,900	11,000	28,000
101-000-452.000	Charter Metro Act Money	20,000	22,000	2,000
101-000-476.000	Zoning Permits & Fees	3,000	2,100	64,000
101-000-574.000	State Shared Revenue	70,200	59,000	3,000
101-000-625.000	Liquor License Fee	3,200	3,200	500
101-000-626.000	Justice Training 302	500	300	100
101-000-627.000	Reports & Pbt Test	100	100	4,500
101-000-638.000	Fish Cleaning Station	100	100	123,000
101-000-640.000	Garbage Collection Fee	4,500	85,000	1,000
101-000-641.000	Garbage Collection - Penalty	1,000	1,200	1,000
101-000-653.000	Launch Ramp Fees	11,000	9,900	10,500
101-000-654.000	Kayak Permits	1,200	1,100	1,000
101-000-655.000	Ordinance & Ticket Fines	1,500	1,800	500
101-000-664.000	Bank Interest Earned	3,500	100	5,000
101-000-664.001	SSB - GEN FUND INTEREST CD	200	200	
101-000-664.900	MI Class Operating - GEN/SEWER	2,200	5,000	
101-000-667.000	Rents	3,000	8,300	2,000
101-000-668.000	VG Wedding Fee		400	
101-000-669.000	Rents/Leases	37,700	45,200	14,000
101-000-671.100	Rec Program Fees	2,500	4,100	2,000
101-000-671.200	Pent Recreation Prgm Fundraising	3,200	200	2,500
101-000-671.300	Pent Recreation Prgm-Township	3,000	3,000	3,000

101-000-677.000	Reimbursements	1,000	300	
101-000-689.000	Cash Over and Short		(52,300)	
101-000-694.000	Misc. Income		14,000	
101-000-694.202	Admin Fee-Major Streets		3,200	4,000
101-000-694.203	Admin Fee-Local Streets		9,000	11,000
101-000-694.248	Admin Fee-Dda	1,200	1,000	1,000
101-000-694.280	Admin Fee-Friendship Center	7,000	5,000	6,000
101-000-694.420	Admin. Fee - Gen. Zoning	14,000		
101-000-694.580	Admin Fee-Marina		3,700	4,500
101-000-694.590	Admin Fee-Village Sewer	5,000	62,500	75,500
101-000-694.591	Admin Fee-Water	7,500	39,500	47,500
101-000-694.592	Admin Fee-Township Sewer	25,000	18,200	22,000
101-000-694.661	Admin Fee-Equipment Fund		8,000	10,000
Totals for dept 000 - 592		1,107,100	1,101,700	1,182,000
TOTAL ESTIMATED REVENUES		1,107,100	1,101,700	1,182,000

APPROPRIATIONS

Dept 171 - Village Elected Officials				
101-171-702.000	Presidents Salary/Meeting	10,000	5,500	12,500
101-171-704.000	Trustee Meeting Fee	6,000	3,300	
101-171-716.000	Employer Fica/Mc Exp.	1,000	400	1,000
101-171-740.000	Miscellaneous	500		1,000
101-171-800.000	Professional/Contractual Serv	20,000	35,900	40,500
101-171-810.000	Insurance	4,500	4,100	6,000
101-171-812.000	Assessments	1,200	1,200	1,500
101-171-820.000	Dues & Memberships	1,500	800	1,500
101-171-860.000	Travel Expenses	1,500	300	1,500
Totals for dept 171 - Village Elected Officials		46,200	51,500	65,500

Dept 172 - Village Manager				
101-172-702.000	Wages/Salary	66,000	84,500	93,000
101-172-712.000	Employee Benefits	7,200	20,800	25,000
101-172-716.000	Employer Fica/Mc Exp.	6,500	5,900	6,500
101-172-740.000	Operating Supplies	500	200	500
101-172-810.000	Insurance	500	100	2,000
101-172-820.000	Dues & Memberships	500		
101-172-860.000	Travel & Lodging	500	400	500
101-172-860.100	Car Allowance	4,800		
101-172-862.000	Education & Training	500	500	500
Totals for dept 172 - Village Manager		87,000	112,400	128,000

Dept 215 - Village Clerk/Treasurer				
101-215-702.000	Wages/Salary	83,000	100,200	115,000
101-215-703.000	Part-Time Wages		6,200	6,300
101-215-712.000	Employee Benefits	30,000	32,600	33,500
101-215-716.000	Employer Fica/Mc Exp.	8,500	7,800	8,500
101-215-740.000	Operating Supplies	6,000	4,200	6,500
101-215-800.000	Professional/Contractual Serv	7,000	8,700	8,500

101-215-802.000	Office Machine Contracts	5,000	3,600	5,000
101-215-810.000	Insurance	1,700		300
101-215-820.000	Dues & Memberships	1,500	700	1,000
101-215-860.000	Travel & Lodging	2,000	1,100	2,000
101-215-862.000	Education & Training	2,000	3,700	3,800
101-215-900.000	Publishing	1,500	1,100	1,200
101-215-904.000	Postage Exp.	1,500	1,400	1,500
101-215-960.000	Miscellaneous		200	
101-215-970.000	Capital Outlay	7,000		
Totals for dept 215 - Village Clerk/Treasurer		156,700	171,500	193,100

Dept 265 - Village Hall				
101-265-702.000	Wages/Salary	2,500	1,300	1,800
101-265-712.000	Employee Benefits	300	100	200
101-265-716.000	Employer Fica/Mc Exp.	300	100	
101-265-740.000	Operating Supplies	2,000	1,800	2,000
101-265-800.000	Professional/Contractual Serv	5,500	4,900	5,000
101-265-810.000	Insurance		200	
101-265-920.000	Utilities	8,000	6,900	8,000
101-265-940.000	Equipment Rental	100	100	100
Totals for dept 265 - Village Hall		18,700	15,400	17,100

Dept 301 - Police Department				
101-301-702.000	Wages/Salary	104,000	124,500	130,000
101-301-703.000	Part-Time Wages	40,000	21,400	30,000
101-301-712.000	Employee Benefits	13,200	17,100	20,000
101-301-716.000	Employer Fica/Mc Exp.	11,000	11,200	13,000
101-301-718.000	Muta Exp.	2,000		2,000
101-301-720.000	OPEB	8,100	7,500	7,500
101-301-740.000	Operating Supplies	3,000	3,400	4,000
101-301-750.000	Uniform Expense	4,500	1,800	2,000
101-301-760.000	Personal Safety Equipment	1,000	(300)	1,000
101-301-800.000	Professional/Contractual Serv	6,500	4,700	6,500
101-301-810.000	Insurance	9,500	8,200	11,000

101-301-820.000	Dues & Memberships	500	100	500
101-301-860.000	Travel & Lodging	500		
101-301-862.000	Education & Training	2,000	300	1,000
101-301-880.000	Community Promotion	1,000	700	700
101-301-920.000	Utilities	7,500	6,700	7,500
101-301-940.000	Equipment Rental	20,000	23,000	28,000
Totals for dept 301 - Police Department		234,300	230,300	264,700

Dept 420 - Planning And Zoning				
101-420-702.000	Wages/Salary	28,000	13,900	16,500
101-420-704.000	Per Meeting Pay	4,000	2,800	4,000
101-420-712.000	Employee Benefits	20,000		200
101-420-716.000	Employer Fica/Mc Exp.	2,000	1,100	1,500
101-420-740.000	Operating Supplies	800	600	700
101-420-800.000	Professional/Contractual Serv	10,000	4,900	6,000
101-420-820.000	Dues & Memberships	1,500	1,200	1,500
101-420-862.000	Education & Training	1,000		1,000
101-420-900.000	Publishing	1,000	300	500
101-420-904.000	Postage Exp.	200		
Totals for dept 420 - Planning And Zoning		68,500	24,800	31,900

Dept 441 - DPW				
101-441-702.000	Wages/Salary	45,000	20,100	30,000
101-441-712.000	Employee Benefits	10,000	13,600	18,000
101-441-716.000	Employer Fica/Mc Exp.	3,600	1,500	3,000
101-441-720.000	OPEB	6,900	7,500	7,500
101-441-740.000	Operating Supplies	3,000	2,700	3,000
101-441-750.000	Uniform Expense	3,400	3,100	4,000
101-441-800.000	Professional/Contractual Serv	3,000	2,200	3,500
101-441-810.000	Insurance	4,000	3,400	3,500
101-441-920.000	Utilities	6,200	5,000	6,000
101-441-930.000	Repair & Maintenance	1,500	1,500	2,000
101-441-940.000	Equipment Rental	2,000	1,700	2,000
Totals for dept 441 - DPW		88,600	62,300	82,500

Dept 450 - Street Lighting				
101-450-920.000	Utilities		14,000	18,000
Totals for dept 450 - Street Lighting		30,000	14,000	18,000
		30,000	14,000	18,000

Dept 521 - Sanitation Services				
101-521-702.000	Wages/Salary	7,500	6,000	10,000
101-521-712.000	Employee Benefits	3,800	2,200	3,000
101-521-716.000	Employer Fica/Mc Exp.	1,000	400	1,000
101-521-800.000	Professional/Contractual Serv	119,000	95,600	111,000
101-521-940.000	Equipment Rental			10,000
Totals for dept 521 - Sanitation Services		131,300	104,200	135,000
		131,300	104,200	135,000

Dept 751 - Recreation K-6 Program				
101-751-702.000	Wages/Salary	5,500	4,500	5,500
101-751-716.000	Employer Fica/Mc Exp.	500	300	500
101-751-718.000	Muta Exp.	500		500
101-751-740.000	Operating Supplies	4,000	3,400	4,000
101-751-800.000	Professional/Contractual Serv	2,000	1,900	2,000
101-751-810.000	Insurance	400	400	500
Totals for dept 751 - Recreation K-6 Program		12,900	10,500	13,000
		12,900	10,500	13,000

Dept 754 - Community Promotion				
101-754-702.000	Wages/Salary	1,500	600	1,200
101-754-712.000	Employee Benefits	300	200	500
101-754-716.000	Employer Fica/Mc Exp.	100		200
101-754-740.000	Operating Supplies	4,000	1,700	2,500
101-754-800.000	Professional/Contractual Serv	2,500	3,300	4,000
101-754-880.000	Community Promotion			100
101-754-940.000	Equipment Rental	500	200	500
Totals for dept 754 - Community Promotion		8,900	6,000	9,000
		8,900	6,000	9,000

Dept 756 - Parks & Recreation				
101-756-702.000	Wages/Salary	50,000	33,800	39,000
		50,000	33,800	39,000

101-756-712.000	Employee Benefits	10,000	9,400	1,000
101-756-716.000	Employer Fica/Mc Exp.	4,000	2,500	4,500
101-756-740.000	Operating Supplies	9,000	7,900	9,000
101-756-800.000	Professional/Contractual Serv	19,000	28,100	33,000
101-756-810.000	Insurance	1,800	1,800	1,800
101-756-820.000	Dues & Memberships	1,200	700	1,000
101-756-920.000	Utilities	13,000	11,800	13,000
101-756-930.000	Repair & Maintenance	5,000	5,500	6,000
101-756-940.000	Equipment Rental	22,000	19,300	21,000
101-756-970.000	Capital Outlay	52,000	12,200	21,000
	Totals for dept 756 - Parks & Recreation	187,000	133,000	150,300
TOTAL APPROPRIATIONS		1,070,100	935,900	1,108,100

NET OF REVENUES/APPROPRIATIONS - FUND 101
BEGINNING FUND BALANCE
ENDING FUND BALANCE

37,000	165,800	73,900
1,344,800	1,179,000	1,179,000
1,381,800	1,344,800	1,252,900

VILLAGE OF PENTWATER
2018/2019

DRAFT OF PROPOSED MAJOR STREET FUND BUDGET

GL NUMBER	DESCRIPTION	2018-19 Proposed BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 AMENDED BUDGET
ESTIMATED REVENUES				
Dept 000 - 592				
202-000-551.000	Act 51 - Gas & Weight Tax	75,000	66,600	75,000
202-000-664.000	Bank Interest Earned	100	100	
Totals for dept 000 - 592		75,100	66,700	75,000
TOTAL ESTIMATED REVENUES				
		75,100	66,700	75,000
APPROPRIATIONS				
Dept 451 - Construction				
202-451-970.000	Capital Outlay	15,000	3,500	15,000
Totals for dept 451 - Construction		15,000	3,500	15,000
Dept 463 - Routine Maintenance				
202-463-702.000	Wages/Salary	5,000	1,400	5,000
202-463-712.000	Employee Benefits	1,800	700	2,000
202-463-716.000	Employer Fica/Mc Exp.	1,000	100	1,000
202-463-740.000	Operating Supplies	1,500	1,300	1,000
202-463-800.000	Professional/Contractual Serv	1,000		1,000
202-463-810.000	Insurance	400	400	
202-463-813.000	Tree Maintenance Program	7,000	4,600	7,000
202-463-930.000	Repair & Maintenance	1,000	200	1,000
202-463-940.000	Equipment Rental	10,000	9,900	5,000
202-463-972.000	Sidewalk Replacement	13,500	3,200	2,000
Totals for dept 463 - Routine Maintenance		42,200	21,800	25,000

GL NUMBER	DESCRIPTION	2018-19 Proposed BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 AMENDED BUDGET
Dept 474 - Traffic Services				
202-474-702.000	Wages/Salary	9,500	7,200	1,000
202-474-712.000	Employee Benefits	2,800	3,800	
202-474-716.000	Employer Fica/Mc Exp.	700	500	
202-474-740.000	Operating Supplies	1,000		1,000
202-474-810.000	Insurance		100	
	Totals for dept 474 - Traffic Services	14,000	11,600	2,000
Dept 478 - Winter Maintenance				
202-478-702.000	Wages/Salary	10,000	8,200	10,000
202-478-712.000	Employee Benefits	3,000	2,800	2,000
202-478-716.000	Employer Fica/Mc Exp.	700	600	
202-478-740.000	Operating Supplies	3,000	2,300	3,000
202-478-800.000	Professional/Contractual Serv	1,000		4,000
202-478-810.000	Insurance	100	100	
202-478-940.000	Equipment Rental	15,000	12,300	10,000
	Totals for dept 478 - Winter Maintenance	32,800	26,300	29,000
Dept 482 - Administration - Streets				
202-482-712.000	Employee Benefits	300		
202-482-726.000	Admin Expense	2,000	3,200	4,000
	Totals for dept 482 - Administration - Streets	2,300	3,200	4,000
TOTAL APPROPRIATIONS		106,300	66,400	75,000
NET OF REVENUES/APPROPRIATIONS - FUND 202				
	BEGINNING FUND BALANCE	(31,200)	300	
	ENDING FUND BALANCE	175,100	174,800	174,800
		143,900	175,100	174,800

VILLAGE OF PENTWATER
2018/2019
DRAFT OF PROPOSED LOCAL STREET BUDGET

GL NUMBER	DESCRIPTION	2018-19 PROPOSED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 AMENDED BUDGET
ESTIMATED REVENUES				
Dept 000 - 592				
203-000-402.000	Property Tax Revenue	50,000	49,700	48,000
203-000-445.000	Penalties & Interest On Taxes	100		
203-000-551.000	Act 51 - Gas & Weight Tax	51,000	44,000	50,000
203-000-664.000	Bank Interest Earned	100	100	
Totals for dept 000 - 592		101,200	93,800	98,000
TOTAL ESTIMATED REVENUES				
		101,200	93,800	98,000
APPROPRIATIONS				
Dept 451 - Construction				
203-451-970.000	Capital Outlay		4,400	7,000
Totals for dept 451 - Construction			4,400	7,000
Dept 463 - Routine Maintenance				
203-463-702.000	Wages/Salary	5,000	2,300	18,000
203-463-712.000	Employee Benefits	2,000	1,100	2,000
203-463-716.000	Employer Fica/Mc Exp.	500	200	3,000
203-463-740.000	Operating Supplies	2,000	600	2,000
203-463-800.000	Professional/Contractual Serv	7,500	700	1,000
203-463-810.000	Insurance	1,000	1,000	1,000
203-463-813.000	Tree Maintenance Program	6,000	1,500	6,000
203-463-930.000	Repair & Maintenance		200	200
203-463-940.000	Equipment Rental	17,500	15,300	17,500
203-463-972.000	Sidewalk Replacement	3,000	1,700	3,000

Totals for dept 463 - Routine Maintenance		44,500	24,600	53,700
<hr/>				
Dept 474 - Traffic Services				
203-474-702.000	Wages/Salary	10,000	8,700	1,500
203-474-712.000	Employee Benefits	2,500	4,700	
203-474-716.000	Employer Fica/Mc Exp.	1,000	600	
203-474-740.000	Operating Supplies	500		500
203-474-810.000	Insurance	100	100	200
203-474-940.000	Equipment Rental	5,000		500
Totals for dept 474 - Traffic Services		19,100	14,100	2,700
<hr/>				
Dept 478 - Winter Maintenance				
203-478-702.000	Wages/Salary	15,000	10,600	15,000
203-478-712.000	Employee Benefits	3,500	3,600	5,000
203-478-716.000	Employer Fica/Mc Exp.	1,000	800	1,000
203-478-740.000	Operating Supplies	5,000	5,000	4,500
203-478-810.000	Insurance	200	200	300
203-478-940.000	Equipment Rental	18,000	16,400	20,000
Totals for dept 478 - Winter Maintenance		42,700	36,600	45,800
<hr/>				
Dept 482 - Administration - Streets				
203-482-712.000	Employee Benefits	300		
203-482-726.000	Admin Expense	2,000	9,000	11,000
Totals for dept 482 - Administration - Streets		2,300	9,000	11,000
<hr/>				
TOTAL APPROPRIATIONS		108,600	88,700	120,200
<hr/>				
NET OF REVENUES/APPROPRIATIONS - FUND 203		(7,400)	5,100	(22,200)
BEGINNING FUND BALANCE		136,100	131,000	131,000
ENDING FUND BALANCE		128,700	136,100	108,800

VILLAGE OF PENTWATER
2018/2019
DRAFT OF PROPOSED DDA FUND BUDGET

GL NUMBER	DESCRIPTION	2018-19 PROPOSED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 AMENDED BUDGET
ESTIMATED REVENUES				
Dept 000 - 592				
248-000-402.000	Property Tax Revenue	22,000	20,700	22,000
248-000-675.000	Christmas Ad Campaign	1,200	1,200	
Totals for dept 000 - 592		22,000	21,900	22,000
TOTAL ESTIMATED REVENUES				
		22,000	21,900	22,000
APPROPRIATIONS				
Dept 000 - 592				
248-000-726.000	Admin Expense	1,200	1,000	1,000
248-000-880.000	Community Promotion		12,400	32,500
248-000-880.100	Bike Share Program	400		
248-000-880.200	Fall Decorations	200		
248-000-880.300	Christmas Decorations	6,000		
248-000-880.400	Marketing	4,400		
248-000-920.000	Utilities	2,200	1,900	1,500
248-000-970.000	Capital Outlay	21,600		
Totals for dept 000 - 592		36,000	15,300	35,000
TOTAL APPROPRIATIONS				
		36,000	15,300	35,000
NET OF REVENUES/APPROPRIATIONS - FUND 248				
		(14,000)	6,600	(13,000)
BEGINNING FUND BALANCE				
		37,800	31,200	31,200
ENDING FUND BALANCE				
		23,800	37,800	18,200

VILLAGE OF PENTWATER
2018/2019
DRAFT OF PROPOSED FRIENDSHIP CENTER BUDGET

GL NUMBER	DESCRIPTION	2018-19 PROPOSED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 AMENDED BUDGET
ESTIMATED REVENUES				
Dept 000 - 592				
280-000-402.000	Property Tax Revenue	32,500	32,300	31,500
280-000-445.000	Penalties & Interest On Taxes	100		
280-000-667.000	Rents	2,500	2,300	2,000
Totals for dept 000 - 592		35,100	34,600	33,500
TOTAL ESTIMATED REVENUES				
35,100				
APPROPRIATIONS				
Dept 000 - 592				
280-000-702.000	Wages/Salary	7,500	200	2,000
280-000-712.000	Employee Benefits	1,500	100	500
280-000-716.000	Employer Fica/Mc Exp.	600		
280-000-726.000	Admin Expense	6,000	5,000	6,000
280-000-740.000	Operating Supplies	1,500	300	1,500
280-000-800.000	Professional/Contractual Serv	4,000	8,800	11,000
280-000-810.000	Insurance	1,000	500	1,000
280-000-920.000	Utilities	6,500	5,400	6,500
280-000-930.000	Repair & Maintenance	2,000	100	2,000
280-000-940.000	Equipment Rental	500		500
280-000-970.000	Capital Outlay			30,000
Totals for dept 000 - 592		31,100	20,400	61,000
TOTAL APPROPRIATIONS				
31,100				
NET OF REVENUES/APPROPRIATIONS - FUND 280				
BEGINNING FUND BALANCE				
		4,000	14,200	(27,500)
ENDING FUND BALANCE				
		67,500	53,300	53,300
		71,500	67,500	25,800

VILLAGE OF PENTWATER
DRAFT OF PROPOSED MARINA FUND BUDGET
2017-2018

GL NUMBER	DESCRIPTION	2018-19 PROPOSED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 AMENDED BUDGET
ESTIMATED REVENUES				
Dept 000 - 592				
580-000-639.000	Marina Services	400	400	
580-000-650.000	Ice Sales	1,700	1,700	1,000
580-000-651.000	Marina Fees-Seasonals	77,000	77,100	54,000
580-000-652.000	Marina Fees-Trans.	35,000	24,400	35,000
580-000-654.000	Kayak Permits	600	600	500
580-000-694.000	Misc. Income		700	
Totals for dept 000 - 592		114,700	104,900	90,500
TOTAL ESTIMATED REVENUES				
		114,700	104,900	90,500
APPROPRIATIONS				
Dept 000 - 592				
580-000-702.000	Wages/Salary	42,000	44,100	42,000
580-000-712.000	Employee Benefits	1,000	200	
580-000-716.000	Employer Fica/Mc Exp.	3,500	3,400	4,500
580-000-718.000	Muta Exp.	4,000	800	5,500
580-000-726.000	Admin Expense	4,500	3,700	4,500
580-000-740.000	Operating Supplies	4,500	4,200	3,500
580-000-749.000	Marina Ice Supply	1,300	1,300	1,000
580-000-800.000	Professional/Contractual Serv	5,000	8,000	5,000
580-000-810.000	Insurance	2,000	1,200	2,000
580-000-812.000	Assessments	1,200	1,200	
580-000-820.000	Dues & Memberships	1,500	300	1,500
580-000-829.000	Bank Card Fees	500	400	1,000

GL NUMBER	DESCRIPTION	2018-19	2017-18	2017-18
		PROPOSED BUDGET	ACTIVITY THRU 03/31/18	AMENDED BUDGET
580-000-904.000	Postage Exp.	100		
580-000-920.000	Utilities	10,000	9,500	10,000
580-000-930.000	Repair & Maintenance	10,000	9,800	2,500
580-000-940.000	Equipment Rental	2,000	1,200	2,000
580-000-960.000	Miscellaneous		200	
580-000-970.000	Capital Outlay	5,000	4,100	5,500
Totals for dept 000 - 592		98,100	93,600	90,500
TOTAL APPROPRIATIONS		98,100	93,600	90,500
NET OF REVENUES/APPROPRIATIONS - FUND 580		16,600	11,300	
BEGINNING FUND BALANCE		375,500	364,200	364,200
ENDING FUND BALANCE		392,100	375,500	364,200

VILLAGE OF PENTWATER
2018/2019
DRAFT OF PROPOSED SEWER FUND BUDGET

GL NUMBER	DESCRIPTION	2018-19 PROPOSED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 AMENDED BUDGET
ESTIMATED REVENUES				
Dept 000 - 592				
590-000-642.000	Village Sewer Sales	466,000	339,000	455,000
590-000-646.000	Connection Fees			4,000
590-000-656.000	Penalties	4,000	3,200	3,000
590-000-664.000	Bank Interest Earned	1,800	1,800	
590-000-664.100	SSB - Bond Reserve SEWER Interest	100	100	
590-000-664.200	SSB - CWP SEWER Interest for CD	200		
590-000-664.700	Interest - West Shore CD	200	800	
590-000-664.900	MI Class Operating - GEN/SEWER	5,000	5,000	
590-000-665.000	Other Interest		5,000	6,000
590-000-699.592	Transfers Township Sewer			6,000
Totals for dept 000 - 592		477,300	354,900	474,000
TOTAL ESTIMATED REVENUES				
		477,300	354,900	474,000
APPROPRIATIONS				
Dept 000 - 592				
590-000-999.496	Trans OUT to Street Construction	287,000		
Totals for dept 000 - 592		287,000		
Dept 501 - Pumping/Distribution				
590-501-702.000	Wages/Salary	10,000	9,000	10,000
590-501-712.000	Employee Benefits	2,500	3,400	3,500
590-501-716.000	Employer Fica/Mc Exp.	1,000	600	1,000

GL NUMBER	DESCRIPTION	2018-19	2017-18	2017-18
		PROPOSED BUDGET	ACTIVITY THRU 03/31/18	AMENDED BUDGET
590-501-740.000	Operating Supplies	500	200	
590-501-800.000	Professional/Contractual Serv	500	100	5,500
590-501-920.000	Utilities	18,000	16,200	18,000
590-501-930.000	Repair & Maintenance	3,500	2,400	1,000
590-501-940.000	Equipment Rental	4,000	3,100	4,000
Totals for dept 501 - Pumping/Distribution		40,000	35,000	43,000
Dept 502 - Treatment Plant				
590-502-702.000	Wages/Salary	13,000	12,500	9,000
590-502-712.000	Employee Benefits	4,000	5,700	3,000
590-502-716.000	Employer Fica/Mc Exp.	1,000	900	1,000
590-502-740.000	Operating Supplies	42,000	48,900	42,000
590-502-800.000	Professional/Contractual Serv	90,000	81,500	35,000
590-502-920.000	Utilities	45,000	37,600	48,000
590-502-930.000	Repair & Maintenance	5,500	5,100	3,500
590-502-940.000	Equipment Rental	5,000	4,200	1,000
Totals for dept 502 - Treatment Plant		205,500	196,400	142,500
Dept 503 - Administration Dept				
590-503-720.000	OPEB	2,500	7,500	7,500
590-503-726.000	Admin Expense	13,000	62,500	75,500
590-503-740.000	Operating Supplies	2,500	300	2,500
590-503-800.000	Professional/Contractual Serv	5,000	4,100	2,000
590-503-808.000	Permit Fees	2,000	1,900	2,000
590-503-810.000	Insurance	5,000	4,400	5,500
590-503-862.000	Education & Training	200	1,200	1,000
590-503-904.000	Postage Exp.	1,000	700	200,000
590-503-968.000	Depreciation Expense	200,700		
590-503-970.000	Capital Outlay		15,200	
590-503-990.000	Debt Service - Principal	47,000		72,000
590-503-995.000	Interest Paid	78,000	62,400	135,000

GL NUMBER	DESCRIPTION	2018-19 PROPOSED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 AMENDED BUDGET
Totals for dept 503 - Administration Dept				
		356,900	160,200	503,000

TOTAL APPROPRIATIONS		889,400	391,600	688,500
----------------------	--	---------	---------	---------

NET OF REVENUES/APPROPRIATIONS - FUND 590

BEGINNING FUND BALANCE		3,245,500	3,282,200	3,282,200
ENDING FUND BALANCE		2,833,400	3,245,500	3,067,700

		(412,100)	(36,700)	(214,500)
--	--	-----------	----------	-----------

VILLAGE OF PENTWATER
2018/2019
DRAFT OF PROPOSED WATER FUND BUDGET

GL NUMBER	DESCRIPTION	2018-19 PROPOSED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 AMENDED BUDGET
ESTIMATED REVENUES				
Dept 000 - 592				
591-000-643.000	Metered Sales-Water	250,000	208,900	265,000
591-000-644.000	Fire Dept-Ready To Serve Fee	3,700		3,000
591-000-646.000	Connection Fees	5,000		5,000
591-000-656.000	Penalties	2,000	1,800	1,000
591-000-664.000	Bank Interest Earned	200	400	
591-000-664.800	Chemical CD Interest - Water	300		
591-000-669.000	Rents/Leases	44,000	36,200	30,000
Totals for dept 000 - 592		305,200	247,300	304,000
TOTAL ESTIMATED REVENUES				
		305,200	247,300	304,000
APPROPRIATIONS				
Dept 000 - 592				
591-000-999.496	Trans OUT to Street Construction	410,300		
Totals for dept 000 - 592		410,300		
Dept 501 - Pumping/Distribution				
591-501-702.000	Wages/Salary	14,000	11,800	14,000
591-501-712.000	Employee Benefits	6,000	5,600	4,000
591-501-716.000	Employer Fica/Mc Exp.	1,500	800	1,500
591-501-740.000	Operating Supplies	2,000	1,400	
591-501-790.000	Meters & Hydrants	10,000		
591-501-800.000	Professional/Contractual Serv	7,000	46,100	6,000
591-501-920.000	Utilities	1,000	600	1,000
591-501-930.000	Repair & Maintenance		3,500	

GL NUMBER	DESCRIPTION	2018-19	2017-18	2017-18
		PROPOSED BUDGET	ACTIVITY THRU 03/31/18	AMENDED BUDGET
591-501-940.000	Equipment Rental	7,500	5,900	5,000
Totals for dept 501 - Pumping/Distribution		49,000	75,700	31,500
Dept 502 - Treatment Plant				
591-502-702.000	Wages/Salary	15,000	12,800	15,000
591-502-712.000	Employee Benefits	5,000	4,700	4,500
591-502-716.000	Employer Fica/Mc Exp.	1,200	900	1,000
591-502-740.000	Operating Supplies	5,500	4,700	4,000
591-502-800.000	Professional/Contractual Serv	5,000	4,000	4,000
591-502-920.000	Utilities	23,500	17,700	23,500
591-502-930.000	Repair & Maintenance	2,000	600	2,000
591-502-940.000	Equipment Rental	4,500	4,000	4,000
Totals for dept 502 - Treatment Plant		61,700	49,400	58,000
Dept 503 - Administration Dept				
591-503-720.000	OPEB	2,500	7,500	7,500
591-503-726.000	Admin Expense	18,000	39,500	47,500
591-503-740.000	Operating Supplies	2,500	1,400	15,000
591-503-800.000	Professional/Contractual Serv	4,000	2,900	4,000
591-503-810.000	Insurance	3,500	3,000	4,000
591-503-820.000	Dues & Memberships	2,000	1,900	3,000
591-503-860.000	Travel & Lodging	500		500
591-503-862.000	Education & Training	1,500	1,200	1,000
591-503-900.000	Publishing	500		500
591-503-904.000	Postage Exp.	1,000	700	1,000
591-503-968.000	Depreciation Expense	45,000		44,000
591-503-970.000	Capital Outlay	3,500	72,200	11,500
591-503-990.000	Debt Service - Principal	60,000	60,000	55,000
591-503-995.000	Interest Paid	14,400	7,500	20,000
Totals for dept 503 - Administration Dept		158,900	197,800	214,500

GL NUMBER	DESCRIPTION	2018-19 PROPOSED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 AMENDED BUDGET
TOTAL APPROPRIATIONS		679,900	322,900	304,000
<hr/>				
NET OF REVENUES/APPROPRIATIONS - FUND 591		(374,700)	(75,600)	
BEGINNING FUND BALANCE		1,343,200	1,418,800	1,418,800
ENDING FUND BALANCE		968,500	1,343,200	1,418,800

VILLAGE OF PENTWATER
2018/2019
DRAFT OF PROPOSED TOWNSHIP SEWER FUND

GL NUMBER	DESCRIPTION	2018-19 PROPOSED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 AMENDED BUDGET
ESTIMATED REVENUES				
Dept 000 - 592				
592-000-645.000	Township Sewer Sales	118,000	86,700	113,000
592-000-656.000	Penalties	1,000	900	1,000
592-000-664.000	Bank Interest Earned	200	200	
Totals for dept 000 - 592		119,200	87,800	114,000
TOTAL ESTIMATED REVENUES				
		119,200	87,800	114,000
APPROPRIATIONS				
Dept 503 - Administration Dept				
592-503-726.000	Admin Expense	25,000	18,200	22,000
592-503-810.000	Insurance	1,000	400	1,000
592-503-904.000	Postage Exp.	300	200	
592-503-968.000	Depreciation Expense			8,000
592-503-970.000	Capital Outlay			9,500
592-503-990.000	Debt Service - Principal	6,000		6,000
592-503-995.000	Interest Paid	6,000	5,000	6,000
Totals for dept 503 - Administration Dept		38,300	23,800	52,500
Dept 507 - Township North				
592-507-702.000	Wages/Salary	4,500	2,400	4,000
592-507-712.000	Employee Benefits	1,500	900	1,500
592-507-716.000	Employer Fica/Mc Exp.	500	200	1,000
592-507-726.000	Admin Expense	8,800		
592-507-740.000	Operating Supplies	1,000		1,000

GL NUMBER	DESCRIPTION	2018-19	2017-18	2017-18
		PROPOSED BUDGET	ACTIVITY THRU 03/31/18	AMENDED BUDGET
592-507-800.000	Professional/Contractual Serv	3,000	500	3,000
592-507-920.000	Utilities	2,500	2,100	2,000
592-507-930.000	Repair & Maintenance	2,000	100	2,000
592-507-940.000	Equipment Rental	1,500	1,100	1,500
592-507-970.000	Capital Outlay	25,000		25,000
Totals for dept 507 - Township North		50,300	7,300	41,000
Dept 508 - Township South				
592-508-702.000	Wages/Salary	5,500	3,500	5,500
592-508-712.000	Employee Benefits	1,500	1,200	1,000
592-508-716.000	Employer Fica/Mc Exp.	700	300	1,000
592-508-726.000	Admin Expense	18,000		
592-508-740.000	Operating Supplies	1,000	300	1,000
592-508-800.000	Professional/Contractual Serv	2,000	400	2,000
592-508-808.000	Permit Fees	2,000		2,000
592-508-920.000	Utilities	3,000	2,200	3,000
592-508-930.000	Repair & Maintenance	3,000	200	3,000
592-508-940.000	Equipment Rental	2,000	1,100	2,000
Totals for dept 508 - Township South		38,700	9,200	20,500
TOTAL APPROPRIATIONS		127,300	40,300	114,000
NET OF REVENUES/APPROPRIATIONS - FUND 592		(8,100)	47,500	
BEGINNING FUND BALANCE		349,200	301,700	301,700
ENDING FUND BALANCE		341,100	349,200	301,700

VILLAGE OF PENTWATER
2018/2019
DRAFT OF PROPOSED MOTOR POOL FUND

GL NUMBER	DESCRIPTION	2018-19 PROPOSED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 AMENDED BUDGET
ESTIMATED REVENUES				
Dept 000 - 592				
661-000-664.000	Bank Interest Earned	100	100	
661-000-670.101	Rents - General Fund	24,600	20,500	30,500
661-000-670.202	Rents - Major Streets	25,000	13,300	15,000
661-000-670.203	Rents - Local Streets	40,500	19,600	28,000
661-000-670.280	Rents - Pent Friendship Cente	500		500
661-000-670.301	Rents- Police Car	20,000	23,000	28,000
661-000-670.580	Rental-Marina Fund	2,000	1,200	2,000
661-000-670.590	Rental Sewer Fund	9,000	6,400	5,000
661-000-670.591	Rental-Water Fund	12,000	8,500	9,000
661-000-670.592	Rents-Twp Sewer Fund	3,500	2,000	3,500
661-000-678.000	Equipment Rental Revenue	22,000	23,900	
Totals for dept 000 - 592		159,200	118,500	121,500
TOTAL ESTIMATED REVENUES				
		159,200	118,500	121,500
APPROPRIATIONS				
Dept 000 - 592				
661-000-702.000	Wages/Salary	8,000	5,500	4,000
661-000-712.000	Employee Benefits	4,000	2,000	1,500
661-000-716.000	Employer Fica/Mc Exp.	700	400	500
661-000-726.000	Admin Expense		8,000	10,000
661-000-740.000	Operating Supplies	4,000	1,100	4,000
661-000-744.000	Fuel - Marina	2,000	1,700	

661-000-810.000	Insurance	5,300	5,300	9,000
661-000-930.000	Repair & Maintenance	18,000	16,400	18,000
661-000-940.000	Equipment Rental		100	
661-000-968.000	Depreciation Expense	30,700		27,500
661-000-970.000	Capital Outlay	42,000	150,700	250,000
	Totals for dept 000 - 592	114,900	191,200	324,500

Dept 301 - Police Department				
661-301-742.000	Fuel - Police	6,000	4,000	8,000
661-301-930.000	Repair & Maintenance - Police	3,000	1,300	
	Totals for dept 301 - Police Department	9,000	5,300	8,000

Dept 441 - DPW				
661-441-742.000	Fuel - Dpw	10,000	9,300	8,500
661-441-930.000	Repair & Maintenance- DPW	2,000	200	
	Totals for dept 441 - DPW	12,000	9,500	8,500

TOTAL APPROPRIATIONS		135,900	206,000	341,000
----------------------	--	---------	---------	---------