

Narrative Budget

The following is a sample budget for a township of under 10,000 population with a general fund budget of over \$670,000. The township in this case is non-unionized; therefore, the budget is not affected by wage agreements or contracts with labor unions.

Revenues Budget

Revenues of \$672,695 of _____ Township consists of property taxes, licenses, state shared revenue, interest, rents and miscellaneous income.

Policy Recommendations for Board Action

Budget is based on approval of tax rates in excess of “truth in taxation” limitation. This increase will provide for 2.4% more in tax revenues.

Past Policy Actions Affecting Revenue Levels

Continuation of 1% Tax Administration fee will provide \$15,000 in revenue to particularly offset costs of tax assessing, collection, and other administrative costs.

Explanation of Changes in Revenues

1. No significant increases in tax revenues due to ‘Headlee’ rollbacks.
2. Appropriation of Prior Year Surplus—\$27,395 from accumulated surplus funds are necessary to balance the budget. This is to offset non-recurring items such as Capital Outlay (101-970-970 \$25,000) and Fire Capital Outlay (101-336-970 \$8,700).

| Account # | Account | Actual Prior Year | Estimated Current | Budget |
|-----------|-----------------------------|-------------------|-------------------|------------------|
| | | | Year | Request |
| | | 2002 | 2003 | 2004 |
| 403 | Current Property Taxes | \$ 149,187 | \$ 161,300 | \$ 162,000 |
| 404 | Personal Property Taxes | 1,149 | 1,695 | 2,000 |
| 447 | Tax Admin. Fees | 16,507 | 16,140 | 15,000 |
| 481 | Dog Licenses | 644 | 700 | 800 |
| 482 | Other | 1,466 | 100 | 2,000 |
| 484 | Cable TV Franchise Fee | 5,005 | 6,000 | 5,000 |
| 574 | State Shared Revenues | 475,005 | 440,000 | 440,000 |
| 640 | Miscellaneous Charges | 4,173 | 4,000 | 6,000 |
| 664 | Interest Income | 6,223 | 3,000 | 3,000 |
| 667 | Other Rental Income | 3,340 | 3,000 | 3,000 |
| 671 | Miscellaneous Income | 2,547 | 1,500 | 1,500 |
| 676 | Admin. Charges-Other Funds | 3,000 | 5,000 | 5,000 |
| 699 | Appropriations From Surplus | -0- | -0- | 27,395 |
| | Total | \$668,246 | \$642,435 | \$672,695 |

Expenditures Budget By Activity/Cost Center

Township Board—Activity 101

The township board is the legislative body of township government. The board of _____ Township consists of seven members, all of whom are elected for four-year terms. The board consists of the supervisor, clerk, treasurer and four trustees. It has the power to adopt ordinances and set township policy. It is the duty and responsibility of the township board to formally adopt the township budget after the required public hearing. Expenses include salaries of the trustees, association dues, education and training costs, and miscellaneous expenses.

Policy Recommendations for Board Action

Most policy recommendations are received from the various department heads.

Past Policy Actions Affecting Service Levels or Current Costs

1. Board voted to collect summer property taxes if requested by any or all of the several school districts and/or the intermediate school district.
2. The board adopted a resolution to levy a 1 percent property tax administration fee on all property taxes collected prior to February 15, and a 3 percent late charge on taxes collected after February 14, with board option to waive any or all such fees in any given year.

Explanation of Changes in Costs

1. Salaries and Wages--The increase is necessary to provide each trustee with a \$500 salary increase.
2. No other significant changes are anticipated.

| Account # | Account | Actual Prior Year | Estimated Current | Budget Request |
|------------------|----------------------|--------------------------|--------------------------|-----------------------|
| | | 2002 | 2003 | 2004 |
| 702 | Salaries-Trustees | \$ 11,050 | \$ 10,000 | \$ 10,500 |
| 711 | Social Security | -0- | 765 | 803 |
| 740 | Operating Supplies | 534 | 1,000 | 1,560 |
| 950 | Seminars & Workshops | 3,893 | 5,000 | 5,000 |
| 951 | Memberships & Dues | 7,381 | 7,680 | 7,910 |
| | Total | \$22,858 | \$24,445 | \$25,773 |

Township Supervisor—Activity 172

The supervisor is the elected chief executive of the township. Duties and responsibilities include: chairman of the township board; sign/execute all contracts approved by the board; direct the timely preparation of the township budget; manage the budget after formal adoption by the board; oversee the assessing activity. Expenses include salaries and wages, office supplies, mileage and travel expense, education and training, and miscellaneous expense.

Policy Recommendations for Board Action

Establish a formal employment policy, including a graduated pay scale, vacation and sick leave usage, and severance pay.

Past Policy Action Affecting Service Levels or Current Costs

Changing board meetings to twice a month from monthly has enhanced township efficiency through early settlement of problems, prompt payment of bills and generally keep this officer better informed of township operations.

Explanation of Changes in Costs

Salary of supervisor was increased by compensation commission.

| Account # | Account | Actual Prior Year | Estimated Current | Budget Request |
|-----------|----------------------|-------------------|-------------------|-----------------|
| | | | Year | |
| | | 2002 | 2003 | 2004 |
| 702 | Salaries & Wages | \$ 17,409 | \$ 18,000 | \$ 19,000 |
| 711 | Social Security | 253 | 261 | 276 |
| 712 | Hospitalization | 6,631 | 8,000 | 9,000 |
| 714 | Retirement | 3,690 | 1,440 | 1,520 |
| 727 | Office Supplies | 2,386 | 2,000 | 2,000 |
| 860 | Mileage Allowance | 850 | 1,200 | 4,800 |
| 950 | Seminars & Workshops | 2,270 | 2,500 | 2,500 |
| 951 | Memberships & Dues | -0- | 900 | 900 |
| 955 | Miscellaneous | -0- | 500 | 500 |
| | Total | \$33,489 | \$34,801 | \$40,496 |

Elections—Activity 191

The “elections” function is supervised by the township clerk. It could logically be budgeted within the clerk’s activity, except for the fact that the Municipal Finance Officers Association recommends that election expenses be budgeted separately by every local unit throughout the country. The township, by statute, must bear the expenses of all general elections, including wages paid to election inspectors, ballots and supplies, related mileage expense, purchase and servicing of voting machines, printing election notices, etc.

Policy Recommendations for Board Action

None.

Past Policy Actions Affecting Service Levels or Current Costs

None

Explanation of Changes in Costs

1. Increase in salaries and wages are proposed to increase hourly wages paid to the election workers, and to anticipate increased activity for national elections.

2. Increases to other line items are also necessary to prepare for national and state and local elections.

| Account # | Account | Actual Prior Year | Estimated Current | Budget Request |
|-----------|-----------------------|-------------------|-------------------|-----------------|
| | | | Year | |
| | | 2002 | 2003 | 2004 |
| 702 | Salaries & Wages | \$ 10,354 | \$ 2,400 | \$ 5,500 |
| 736 | Postage | -0- | 800 | 800 |
| 740 | Operating Supplies | 1,411 | 2,500 | 2,500 |
| 931 | Equipment Maintenance | -0- | 2,500 | 3,000 |
| 955 | Miscellaneous | -0- | 500 | 500 |
| | Total | \$11,765 | \$8,700 | \$12,300 |

Assessor—Activity 209

The assessor is appointed by the township board and serves at the pleasure of the board. This individual must be certified at the required state level. Responsibilities include annual assessment of all real and personal property of the unit, maintenance of a property assessment record, preparation of assessment and tax rolls, and certification of tax rolls. Expenses include salaries and wages, maps and supplies, printing of assessment and tax rolls, mileage and travel, education and training and miscellaneous expenses.

Policy Recommendations for Board Actions

Permit assessor, who is certified, to contract with _____ Township for assessing services, with work to be done during non-duty hours. Township to be reimbursed for any contract work done during duty hours.

Past Policy Actions Affecting Service Levels or Current Costs

None.

Explanation of Changes in Costs

No significant changes in activity are anticipated.

| Account # | Account | Actual Prior Year | Estimated Current | | Budget Request |
|-----------|----------------------------|-------------------|-------------------|-----------------|----------------|
| | | | Year | Year | |
| | | 2002 | 2003 | 2004 | |
| 801 | Assessing Contract | \$ 24,117 | \$ 28,000 | \$ 28,000 | |
| 809 | Other Contractual Services | -0- | 350 | 350 | |
| | Total | \$24,117 | \$28,350 | \$28,350 | |

Township Attorney—Activity 210

Policy Recommendations for Board Action

None.

Explanation of Changes in Costs

Increase in Contract fees reflect anticipated activity related to recent change in zoning ordinance. Reduction in “MTT” related property tax cases costs is expected because of settlement of major litigation in 2003.

| Account # | Account | Actual Prior Year | Estimated Current | | Requested Budget |
|-----------|---------------------------|-------------------|-------------------|----------------|------------------|
| | | | Year | Year | |
| | | 2002 | 2003 | 2004 | |
| 801.000 | Contractual Attorney Fees | \$ 4,506 | \$ 6,000 | \$ 7,500 | |
| 801.003 | Fees For MTT Services | 1,870 | 3,000 | 1,500 | |
| | Total | \$6,376 | \$9,000 | \$9,000 | |

Township Clerk—Activity 215

The township clerk is an elected member of the township board. Duties and responsibilities include clerk of the board with responsibility for minutes of meetings, detailed accounting records, preparation of financial reports, supervision of the election function and general record keeper of the township. The clerk is normally the individual contacted by outside sources regarding township business/services, receives bills from vendors, correspondence from the state of Michigan and federal government, etc. Expenses include wages and salaries, office supplies, mileage and travel, education and training and miscellaneous expenses.

Policy Recommendations for Board Action

None.

Explanation of Changes in Costs

Salary of clerk of increased by salary commission.

| Account # | Account | Actual Prior Year | Estimated Current Year | Budget Request |
|-----------|-----------------------|-------------------|------------------------|-----------------|
| | | 2002 | 2003 | 2004 |
| 702 | Salaries & Wages | \$ 17,409 | \$ 18,000 | \$ 19,000 |
| 711 | Social Security | 253 | 261 | 275 |
| 712 | Hospitalization | 6,631 | 8,000 | 9,000 |
| 714 | Retirement | 3,690 | 1,440 | 1,520 |
| 727 | Office Supplies | 1,077 | 1,800 | 2,000 |
| 744 | Computer Supplies | -0- | -0- | 600 |
| 757 | Books & Periodicals | -0- | 300 | 300 |
| 860 | Mileage Allowance | 327 | 350 | 350 |
| 900 | Printing & Publishing | -0- | 1,000 | 1,000 |
| 950 | Seminars & Workshops | 225 | 500 | 500 |
| 951 | Membership & Dues | 412 | 250 | 250 |
| 955 | Miscellaneous | -0- | 500 | 500 |
| | Total | \$30,024 | \$32,401 | \$35,295 |

Township Treasurer—Activity 253

The township treasurer is an elected member of the township board. Duties and responsibilities include being custodian of all monies and investments belonging to the township, recording cash and investments and funds to where they belong, collecting and distributing annual property tax levies and investing surplus funds in accordance with township policy. Expenses include salaries and wages, postage and office supplies, mileage and travel expenses, education and training, new calculator and miscellaneous expenses.

Policy Recommendations for Board Action

Permit the treasurer to deposit/invest with any bank or lending institution within the county, including banks and credit unions. The treasurer should also be permitted to invest in securities of the U.S. government and/or in prime commercial paper without prior board approval of each transaction. Monthly reports from the treasurer reflecting the status of cash and investments should be required.

Past Policy Actions Affecting Service Levels or Current Costs

None

Explanation of Changes in Costs

1. Salary of the treasurer was increased by compensation commission—amount of increase due in part to summer tax collection.
2. Office supplies budget reflects tax notices and postage for summer tax collections (costs reimbursable, but must be budgeted).

| Account # | Account | Actual Prior Year | Estimated Current Year | Budget Request |
|-----------|----------------------------|-------------------|------------------------|-----------------|
| | | 2002 | 2003 | 2004 |
| 702 | Salaries & Wages | \$ 17,409 | \$ 18,000 | \$ 19,000 |
| 711 | Social Security | 253 | 261 | 276 |
| 712 | Hospitalization | 6,631 | 8,000 | 9,000 |
| 714 | Retirement | 3,690 | 1,440 | 1,520 |
| 727 | Office Supplies | 1,225 | 2,000 | 2,000 |
| 740 | Operating Supplies | 1,166 | 1,000 | 1,000 |
| 743 | Printing | 2,966 | 2,800 | 3,500 |
| 757 | Books & Periodicals | -0- | -0- | 50 |
| 809 | Other Contractual Services | 299 | 500 | 500 |
| 860 | Mileage | 282 | 250 | 250 |
| 950 | Seminars & Workshops | 1,100 | 975 | 1,200 |
| 951 | Memberships & Dues | 255 | 305 | 305 |
| 955 | Miscellaneous | -0- | 750 | 750 |
| | Total | \$35,276 | \$36,281 | \$39,351 |

Township General Services—Activity 298

This activity, or cost center, is charged with costs related to the operation and maintenance of the buildings and grounds that house the administrative offices of the township. Expenses include custodial services, trash disposal service, supplies for photocopying machine used by all offices, telephone expenses for all offices, utilities (gas & electric), maintenance and repairs, machinery and equipment necessary for operations of the cost center. In addition, liability insurance is included as well.

Policy Recommendations for Board Action

Adopt formal rules and fee schedule for use of the township hall by outside agencies or individuals. Rules should cover the use of prohibited alcoholic beverages and should address the subject of liability for injury, property damage, guarantee deposits, etc. Currently, rentals are handled in an informal manner, without written agreements, and are lacking in uniformity.

Past Policy Actions Affecting Service Levels or Current Costs

Building maintenance and renovations reflect costs approved in concept in prior fiscal year, formally appropriated in this year's budget.

Explanation of Changes in Costs

1. Photocopy supplies budget reflects increased use of machine by assessor and other offices.
2. Telephone and utility rates will be increased.
3. Maintenance and repairs—the building will be repainted next year, and other maintenance items deferred in the past.
4. Capital outlay—Parking lot improvements.

| Account # | Account | Actual Prior Year | Estimated Current | Budget Request |
|-----------|-----------------------------|-------------------|-------------------|-----------------|
| | | | Year | |
| | | 2002 | 2003 | 2004 |
| 727.010 | Unallocated Office Supplies | \$ 2,541 | \$ 3,000 | \$ 4,000 |
| 728.010 | Unallocated Postage | 2,559 | 2,900 | 3,200 |
| 914 | Liability Insurance | 4,429 | 9,000 | 10,000 |
| 920 | Public Utilities | 6,684 | 10,000 | 11,000 |
| 931.500 | Copier Machine | 2,885 | 3,300 | 3,300 |
| 932 | Building Maintenance | 1,555 | 5,000 | 14,000 |
| 955 | Miscellaneous | 483 | 600 | 600 |
| 970 | Capital Outlay | 5,991 | 6,000 | 5,000 |
| | Total | \$27,127 | \$39,800 | \$51,100 |

Police—Activity 301

Activity is used to account for the Township’s contract with the County for police services. The current contract calls for two full time equivalent deputies.

Policy Recommendations for Board Action

Recommend additional contract services for 2.25 full time equivalent officers. These additional services will be used for traffic enforcement.

Past Policy Actions Affecting Service Levels or Current Costs

None.

Explanation of Changes in Costs

1. Additional contract services .25 full time equivalent police service unit.
2. Miscellaneous Expense – anticipated additional costs for start up of traffic enforcement.
3. Under County contract – Township is required to assist with acquisition of dispatch equipment to accommodate deputies assigned to Township.

| Account # | Account | Actual Prior Year | Estimated Current | Budget request |
|-----------|-----------------|-------------------|-------------------|------------------|
| | | | Year | |
| | | 2002 | 2003 | 2004 |
| 808 | County Contract | \$ 131,155 | \$ 150,000 | \$ 165,000 |
| 955 | Miscellaneous | -0- | 2,500 | 4,000 |
| 970 | Capital Outlay | 5,493 | 12,000 | 15,000 |
| | Total | \$136,648 | \$164,500 | \$184,000 |

Fire Protection—Activity 336

_____ Township Fire Department is staffed solely by paid-on-call Fire Fighters. The department consists of 15 paid-on-call Fire Fighters and the Chief. Fire Fighters are paid for each call, as well as training time.

Policy Recommendations for Board Action

None.

Past Policy Actions Affecting Service Levels or Current Costs

The decision to finance all costs through the general fund rather than levy a special tax places a substantial burden on the general fund.

Explanation of Changes in Costs

1. Increase in wages, payroll taxes and fringe benefits are the result in pay (5%) and anticipated increases in fire runs and training time.
2. Training costs are increased to reflect anticipated additional training programs required by State and Federal mandates.
3. Operating costs increase to reflect purchase of new turn out gear.
4. Reduction in vehicle maintenance and capital outlay – 2003 budget contained one time vehicle renovation and acquisition.

| Account # | Account | Actual Prior Year | Estimated Current Year | Budget Request |
|-----------|-----------------------|-------------------|------------------------|------------------|
| | | 2002 | 2003 | 2004 |
| 702 | Salaries & Wages | \$ 86,693 | \$ 95,000 | \$ 109,000 |
| 711 | Social Security | 1,257 | 1,450 | 1,580 |
| 714 | Retirement | 6,935 | 7,600 | 8,720 |
| 715 | Worker's Compensation | 1,195 | 1,800 | 2,000 |
| 718 | Uniform Allowance | 200 | 250 | 250 |
| 720 | Training | 737 | 2,500 | 5,000 |
| 727 | Office Supplies | -0- | 950 | 2,000 |
| 740 | Operating Supplies | 9,118 | 10,000 | 16,000 |
| 744 | Computer Supplies | -0- | 200 | 500 |
| 751 | Gas & Oil | -0- | 650 | 650 |
| 860 | Mileage Allowance | 195 | 500 | 500 |
| 880 | Community Promotion | 750 | 1,000 | 1,500 |
| 920 | Public Utilities | 998 | 1,800 | 2,000 |
| 930 | Vehicle maintenance | 5,265 | 27,000 | 6,000 |
| 931 | Equipment Maintenance | -0- | 2,000 | 2,000 |
| 951 | Memberships & Dues | -0- | 250 | 250 |
| 955 | Miscellaneous | 302 | 750 | 750 |
| 970 | Capital Outlay | 40,780 | 20,000 | 8,700 |
| | Total | \$154,425 | \$173,700 | \$167,400 |

Planning—Activity 400

This activity, or cost center, is charged with costs related to the long-range planning function of the township.

Policy Recommendations for Board Action

None.

Past Policy Actions Affecting Service Levels or Current Costs

None.

Explanation of Changes in Costs

None.

| Account # | Account | Actual Prior Year | Estimated Current Year | Budget Request |
|-----------|--------------------------|-------------------|------------------------|----------------|
| | | 2002 | 2003 | 2004 |
| 801 | Planning Consultant Fees | \$ 5,783 | \$ 6,000 | \$ 6,000 |
| | Total | \$5,783 | \$6,000 | \$6,000 |

Parks—Activity 751

Activity used to account for the salaries, payroll taxes, supplies, maintenance and utilities needed to operate and maintain the Township’s Park system.

Policy Recommendations for Board Action

None

Past Policy Actions Affecting Service Levels or Current Costs

None

Explanation of Changes in Cost

Capital Outlay budget is requested to fund acquisition of Park Shelter.

| Account # | Account | Actual Prior Year | Estimated Current Year | Budget Request |
|-----------|----------------------|-------------------|------------------------|-----------------|
| | | 2002 | 2003 | 2004 |
| 702 | Salaries & Wages | \$ 9,958 | \$ 18,000 | \$ 20,000 |
| 711 | Social Security | 762 | 1,377 | 1,530 |
| 740 | Operating Supplies | 4,105 | 6,000 | 6,000 |
| 920 | Public Utilities | 3,144 | 4,000 | 4,200 |
| 930 | Building Maintenance | -0- | 1,200 | 3,000 |
| 935 | Miscellaneous | 70 | 750 | 750 |
| 970 | Capital Outlay | -0- | -0- | 5,000 |
| | Total | \$18,039 | \$31,327 | \$40,480 |

Capital Outlay—Activity 970

This activity is used to account for “non-departmental” capital outlay improvements and equipment that benefits all departments.

Policy Recommendations for Board Action

None.

Past Policy Actions Affecting Service Levels or Current Costs

None.

Explanation of Changes in Costs

Proposed budget funds the following projects:

1. Improvements to township’s computer network—\$12,000.
2. Acquisition of telephone equipment—\$13,000.

| Account # | Account | Actual Prior Year | Estimated Current Year | Budget Request |
|-----------|----------------|-------------------|------------------------|-----------------|
| | | 2002 | 2003 | 2004 |
| 970.000 | Capital Outlay | \$ 46,048 | \$ 15,000 | \$ 25,000 |
| | Total | \$46,048 | \$15,000 | \$25,000 |

Other Financing Uses – Operating Transfers—Activity 965

This activity used to account for General Fund transfers to other funds. Proposed 2004 budget anticipates a modest transfer to the public improvement fund.

Policy Recommendations for Board Action

None.

Past Policy Actions Affecting Service Levels or Current Costs

None.

| Account # | Account | Actual Prior Year | Estimated Current | Budget Request |
|------------------|-------------------------|--------------------------|--------------------------|-----------------------|
| | | | Year | |
| | | 2002 | 2003 | 2004 |
| 999-245 | Public Improvement Fund | \$ 5,000 | \$ 15,000 | \$ 5,000 |
| | Total | \$5,000 | \$15,000 | \$5,000 |

Debt Service—Activity 990

This activity used to account for debt payments on the Township’s installment loan under “Act 99”.

Policy Recommendations for Board Action

None.

Past Policy Actions Affecting Service Levels or Current Costs

None.

| Account # | Account | Actual Prior Year | Estimated Current | Budget Request |
|------------------|-------------------------|--------------------------|--------------------------|-----------------------|
| | | | Year | |
| | | 2002 | 2003 | 2004 |
| 990-905 | Act 99 Installment Loan | \$ 3,777 | \$ 3,500 | \$ 3,150 |
| | Total | \$3,777 | \$3,500 | \$3,150 |

Budget Summary

Explanation of Changes in Revenues and/or Expenditures.

See Detailed Revenue Accounts: Page ____ to ____ .

See Detailed Expenditure Accounts and Activities: Page ____ to ____ .

Explanation of Changes in Fund Balances - From Prior Year to Budget Year

Projected Fund Balance of \$375,029 represents over 58% of current revenue, and is sufficient to serve both as an “operating reserve” (20-25% of current revenues) as well as “savings” for future one-time projects and capital outlay.

Expenditures—By Cost Center

| Cost Center # | Cost Center | Actual Prior Year | Estimated Current | Budget Request |
|---------------|----------------------|-------------------|-------------------|------------------|
| | | | Year | |
| | | 2002 | 2003 | 2004 |
| 101 | Township Board | \$ 22,858 | \$ 24,445 | \$ 25,773 |
| 172 | Township Supervisor | 33,489 | 34,801 | 40,496 |
| 191 | Elections | 11,765 | 8,700 | 12,300 |
| 209 | Assessing | 24,117 | 28,350 | 28,350 |
| 210 | Township Attorney | 6,376 | 9,000 | 9,000 |
| 215 | Township Clerk | 30,024 | 32,401 | 35,295 |
| 253 | Treasurer | 35,276 | 36,281 | 39,351 |
| 298 | General Services | 27,127 | 39,800 | 51,100 |
| 301 | Police | 136,648 | 164,500 | 184,000 |
| 336 | Fire Department | 154,425 | 173,700 | 167,400 |
| 400 | Planning | 5,783 | 6,000 | 6,000 |
| 751 | Parks | 18,039 | 31,327 | 40,480 |
| 970 | Capital Outlay | 46,048 | 15,000 | 25,000 |
| 965 | Other Financing Uses | 5,000 | 15,000 | 5,000 |
| 990 | Debt Service | 3,777 | 3,500 | 3,150 |
| | Total | \$560,752 | \$622,805 | \$672,695 |

Revenues—By Type/Source

| No. | Revenue Type/Source | Actual Prior Year | Estimated Current | Budget Request |
|-----------|---|-------------------|-------------------|------------------|
| | | Year | Year | Year |
| | | 2002 | 2003 | 2004 |
| 403 – 447 | Property Taxes | \$ 166,843 | \$ 179,135 | \$ 179,000 |
| 481 – 484 | Licenses & Permits | 7,115 | 6,800 | 7,800 |
| 574 | Intergovernmental | 475,005 | 440,000 | 440,000 |
| 640 | Charges For Services | 4,173 | 4,000 | 6,000 |
| 664 – 667 | Interest & Rents | 9,563 | 6,000 | 6,000 |
| 671 – 676 | Other Revenue | 5,547 | 6,500 | 6,500 |
| 699 | Appropriations from Surplus | -0- | -0- | 27,395 |
| | Total Revenues | \$668,246 | \$642,435 | \$672,695 |
| | Excess Revenues (Expenditures) | 107,494 | 19,630 | -0- |
| | Beginning Fund Balance | 275,300 | 382,794 | 402,424 |
| | Less Appropriations of Surplus | -0- | -0- | 27,395 |
| | Ending Fund Balance | 382,794 | 402,424 | 375,029 |