

**City of Onaway**  
**Original Annual Budget**

For General Fund (101)  
For the Fiscal Year 2014

Account Number	Description	Debits	Credits
101-30000-4025	State Summer Tax Collected		\$0.00
101-30000-4030	Current Property Tax		\$244,000.00
101-30000-4032	Personal Property Tax		\$0.00
101-30000-4033	Admin Fee Tax		\$0.00
101-30000-4034	Blight Sp Assessment		\$2,500.00
101-30000-4037	Lynn Street In Lieu of		\$0.00
101-30000-4870	Trailer Park Fee		\$300.00
101-30000-5680	Revenue Sharing-Michigan		\$99,700.00
101-30000-5685	State revenue-METRO Act fees		\$4,000.00
101-30000-5700	Liquor Control-Michigan		\$2,000.00
101-30000-6550	Charges for Services		\$2,000.00
101-30000-6555	Property Rental		\$5,040.00
101-30000-6600	Fines-Police Reports-Ordinance Fee		\$0.00
101-30000-6710	Interest Income		\$60.00
101-30000-6800	Sale of Assets		\$1,400.00
101-30000-6810	Miscellaneous		\$0.00
101-30000-6811	Fire Insurance Escrow		\$0.00
101-30000-6890	Contributions		\$0.00
101-30000-6892	Fireworks Donations		\$6,500.00
101-30000-6894	Holiday Decorations and Events		\$0.00
101-30000-6895	Chandler Park Donations		\$0.00
101-30000-6920	State/Fed Grants		\$0.00
101-30000-6930	Refunds		\$2,000.00
101-30000-7000	Administrative Overhead		\$36,670.00
101-30000-7100	Garbage Collections Fee		\$30,600.00
<b>Revenue</b>			<b>\$436,770.00</b>
<b>General Fund Revenue</b>			<b>\$436,770.00</b>
101-41010-7020	Wages	\$4,000.00	
101-41010-7030	Employer FICA	\$250.00	
101-41010-7040	Employer Medicare	\$60.00	
101-41010-7400	Supplies	\$1,000.00	
101-41010-8010	Professional Service	\$1,500.00	
101-41010-8640	Training & Conferences	\$0.00	
101-41010-8730	Travel Expense	\$0.00	
101-41010-9000	Publishing & Advertising	\$1,500.00	
101-41010-9100	Insurance	\$5,000.00	
101-41010-9580	Membership & Dues	\$2,000.00	
<b>City Commission Expense</b>		<b>\$15,310.00</b>	
101-41720-7020	Wages	\$93,080.00	
101-41720-7026	MERS Retirement	\$4,710.00	
101-41720-7030	Employer FICA	\$5,770.00	
101-41720-7040	Employer Medicare	\$1,350.00	
101-41720-7050	Medical Premiums	\$19,040.00	
101-41720-7400	Supplies	\$5,000.00	
101-41720-8010	Professional Service	\$5,000.00	

**City of Onaway**  
**Original Annual Budget**

For General Fund (101)  
For the Fiscal Year 2014

Account Number	Description	Debits	Credits
101-41720-8500	Communications	\$3,300.00	
101-41720-8640	Training & Conferences	\$100.00	
101-41720-8730	Travel Expense	\$500.00	
101-41720-9100	Insurance	\$3,700.00	
101-41720-9580	Membership & Dues	\$200.00	
<b>City Administration Expense</b>		<b>\$141,750.00</b>	
101-41920-7020	Wages	\$0.00	
101-41920-7030	Employer FICA	\$0.00	
101-41920-7040	Employer Medicare	\$0.00	
101-41920-7400	Supplies	\$750.00	
101-41920-8010	Professional Service	\$1,000.00	
101-41920-8730	Travel Expense	\$300.00	
101-41920-9000	Publishing & Advertising	\$250.00	
<b>Elections Expense</b>		<b>\$2,300.00</b>	
101-42020-8010	Audit Professional Service	\$2,500.00	
<b>Audit Expense</b>		<b>\$2,500.00</b>	
101-42090-7400	Supplies	\$700.00	
101-42090-8010	Assessor Professional Service	\$6,560.00	
<b>Assessor Expense</b>		<b>\$7,260.00</b>	
101-42100-8010	Professional Service	\$11,810.00	
<b>Attorney Expense</b>		<b>\$11,810.00</b>	
101-42470-7020	Wages	\$900.00	
101-42470-7030	Employer FICA	\$60.00	
101-42470-7040	Employer Medicare	\$20.00	
101-42470-7400	Supplies	\$80.00	
<b>Board of Review Expense</b>		<b>\$1,060.00</b>	
101-42690-7020	Wages	\$31,500.00	
101-42690-7030	Employer FICA	\$1,950.00	
101-42690-7040	Employer Medicare	\$460.00	
101-42690-7400	Supplies	\$600.00	
101-42690-8010	Professional Service	\$4,200.00	
101-42690-9100	Insurance	\$4,900.00	
101-42690-9210	Electricity	\$4,400.00	
101-42690-9230	Heat	\$7,000.00	
101-42690-9270	Water	\$780.00	
101-42690-9430	Equipment Rental	\$21,600.00	
101-42690-9710	Land Acquisition	\$0.00	
101-42690-9712	Property Demolition	\$0.00	
<b>City Property Expense</b>		<b>\$77,390.00</b>	
101-42700-8010	Garbage Service	\$28,800.00	
<b>Garbage Collection Expense</b>		<b>\$28,800.00</b>	

**City of Onaway**  
**Original Annual Budget**  
 For General Fund (101)  
 For the Fiscal Year 2014

Account Number	Description	Debits	Credits
101-42760-7020	Wages	\$1,500.00	
101-42760-7030	Employer FICA	\$100.00	
101-42760-7040	Employer Medicare	\$20.00	
101-42760-7400	Supplies	\$200.00	
101-42760-8010	Professional Service	\$1,400.00	
101-42760-9100	Insurance	\$30.00	
101-42760-9430	Equipment Rental	\$2,000.00	
<b>Elmwood Cemetery Expense</b>		<b>\$5,250.00</b>	
101-42840-7020	Wages	\$1,400.00	
101-42840-7030	Employer FICA	\$90.00	
101-42840-7040	Employer Medicare	\$20.00	
101-42840-7400	Supplies	\$6,500.00	
101-42840-8010	Professional Service	\$0.00	
101-42840-9100	Insurance	\$750.00	
101-42840-9430	Equipment Rental	\$4,750.00	
<b>Promotional Expense</b>		<b>\$13,510.00</b>	
101-43010-7400	Supplies	\$200.00	
101-43010-8010	Professional Service	\$25,500.00	
101-43010-8500	Communications	\$1,300.00	
101-43010-9210	Electricity	\$1,200.00	
101-43010-9230	Heat	\$1,000.00	
101-43010-9270	Water	\$800.00	
<b>Police Expense</b>		<b>\$30,000.00</b>	
101-43260-8010	Professional Service	\$7,300.00	
<b>Ambulance Service Expense</b>		<b>\$7,300.00</b>	
101-43360-8010	Professional Service	\$13,500.00	
<b>Fire Department Expense</b>		<b>\$13,500.00</b>	
101-44410-7020	Wages	\$2,300.00	
101-44410-7030	Employer FICA	\$140.00	
101-44410-7040	Employer Medicare	\$40.00	
101-44410-7400	Supplies	\$0.00	
101-44410-8010	Professional Service	\$0.00	
101-44410-9430	Equipment Rental	\$2,500.00	
<b>Public Works Expense</b>		<b>\$4,980.00</b>	
101-44420-7020	Wages	\$4,300.00	
101-44420-7030	Employer FICA	\$270.00	
101-44420-7040	Employer Medicare	\$60.00	
101-44420-7400	Supplies	\$0.00	
101-44420-8010	Professional Service	\$0.00	
101-44420-9430	Equipment Rental	\$5,000.00	
<b>Sidewalks Expense</b>		<b>\$9,630.00</b>	
101-44500-9210	Electricity	\$15,500.00	

**City of Onaway**  
**Original Annual Budget**

For General Fund (101)  
For the Fiscal Year 2014

Account Number	Description	Debits	Credits
<b>Street Lighting Expense</b>		<b>\$15,500.00</b>	
101-46910-7020	Wages	\$5,200.00	
101-46910-7026	MERS Retirement	\$1,450.00	
101-46910-7030	Employer FICA	\$330.00	
101-46910-7040	Employer Medicare	\$70.00	
101-46910-7050	Medical Premiums	\$8,160.00	
101-46910-7400	Supplies	\$300.00	
101-46910-8010	Professional Service	\$600.00	
101-46910-9100	Insurance	\$1,000.00	
101-46910-9210	Electricity	\$1,300.00	
101-46910-9430	Equipment Rental	\$6,400.00	
<b>Parks and Recreation Expense</b>		<b>\$24,810.00</b>	
101-46970-6970	Contribution to MVEF	\$0.00	
101-46970-6973	Cont to cap project fund	\$0.00	
101-46970-6980	Contribution to Major St.	\$0.00	
101-46970-6985	Contribution to Local St.	\$24,110.00	
101-46970-6990	Contribution to Water Fund	\$0.00	
101-46970-6994	Contribution to DDA	\$0.00	
101-46970-6995	Contribution to Sewer Fund	\$0.00	
<b>Contributions to other Funds Expense</b>		<b>\$24,110.00</b>	
<b>General Fund Expense</b>		<b>\$436,770.00</b>	
<b>General Fund</b>			<b>\$0.00</b>

**City of Onaway**  
**Original Annual Budget**

For Major Street Fund (202)  
For the Fiscal Year 2014

Account Number	Description	Debits	Credits
202-30000-5690	Gas Tax-Michigan		\$55,000.00
202-30000-6710	Interest Income		\$20.00
<b>Revenue</b>			<b>\$55,020.00</b>
<b>Major Street Fund Revenue</b>			<b>\$55,020.00</b>
202-44630-7020	Wages	\$1,300.00	
202-44630-7026	MERS Retirement	\$870.00	
202-44630-7030	Employer FICA	\$80.00	
202-44630-7040	Employer Medicare	\$20.00	
202-44630-7050	Medical Premiums	\$4,890.00	
202-44630-7400	Supplies	\$2,000.00	
202-44630-8010	Professional Service	\$500.00	
202-44630-9100	Insurance	\$1,130.00	
202-44630-9430	Equipment Rental	\$1,250.00	
202-44630-9700	Capital Outlay	\$35,000.00	
<b>Street Maintenance Expense</b>			<b>\$47,040.00</b>
202-44740-7020	Wages	\$100.00	
202-44740-7030	Employer FICA	\$10.00	
202-44740-7040	Employer Medicare	\$0.00	
202-44740-7400	Supplies	\$100.00	
202-44740-9430	Equipment Rental	\$100.00	
<b>Non-Motorized Expense</b>			<b>\$310.00</b>
202-44780-7020	Wages	\$2,700.00	
202-44780-7030	Employer FICA	\$170.00	
202-44780-7040	Employer Medicare	\$40.00	
202-44780-7400	Supplies	\$3,000.00	
202-44780-9430	Equipment Rental	\$3,000.00	
<b>Winter Maintenance Expense</b>			<b>\$8,910.00</b>
202-44820-9650	25% Transfer to Local St.	\$24,500.00	
202-44820-9660	Administrative Overhead	\$0.00	
<b>Administration Expense</b>			<b>\$24,500.00</b>
<b>Major Street Fund Expense</b>			<b>\$80,760.00</b>
<b>Major Street Fund</b>			<b>\$25,740.00</b>

**City of Onaway**  
**Original Annual Budget**  
 For Local Street Fund (203)  
 For the Fiscal Year 2014

Account Number	Description	Debits	Credits
203-30000-5690	Gas Tax-Michigan		\$29,000.00
203-30000-6710	Interest Income		\$20.00
203-30000-6810	Miscellaneous		\$0.00
203-30000-6975	Contribution from General		\$24,110.00
203-30000-9652	25% from Major Street Fund		\$24,500.00
<b>Revenue</b>			<b>\$77,630.00</b>
<b>Local Street Fund Revenue</b>			<b>\$77,630.00</b>
203-44630-7020	Wages	\$3,000.00	
203-44630-7026	MERS Retirement	\$870.00	
203-44630-7030	Employer FICA	\$190.00	
203-44630-7040	Employer Medicare	\$40.00	
203-44630-7050	Medical Premiums	\$4,890.00	
203-44630-7400	Supplies	\$2,000.00	
203-44630-8010	Professional Service	\$1,500.00	
203-44630-9100	Insurance	\$1,130.00	
203-44630-9430	Equipment Rental	\$6,300.00	
203-44630-9700	Capital Outlay	\$94,000.00	
<b>Street Maintenance Expense</b>		<b>\$113,920.00</b>	
203-44740-7020	Wages	\$100.00	
203-44740-7030	Employer FICA	\$10.00	
203-44740-7040	Employer Medicare	\$0.00	
203-44740-7400	Supplies	\$100.00	
203-44740-9430	Equipment Rental	\$100.00	
<b>Non-Motorized Expense</b>		<b>\$310.00</b>	
203-44780-7020	Wages	\$7,800.00	
203-44780-7030	Employer FICA	\$480.00	
203-44780-7040	Employer Medicare	\$120.00	
203-44780-7400	Supplies	\$3,000.00	
203-44780-8010	Professional Service	\$0.00	
203-44780-9430	Equipment Rental	\$10,500.00	
<b>Winter Maintenance Expense</b>		<b>\$21,900.00</b>	
203-44820-9660	Administrative Overhead	\$0.00	
<b>Administration Expense</b>		<b>\$0.00</b>	
<b>Local Street Fund Expense</b>		<b>\$136,130.00</b>	
<b>Local Street Fund</b>		<b>\$58,500.00</b>	

**City of Onaway**  
**Original Annual Budget**  
 For Downtown Development Authority (248)  
 For the Fiscal Year 2014

Account Number	Description	Debits	Credits
248-30000-4095	TIF		\$0.00
248-30000-9651	Transfer from other funds		\$0.00
<b>Revenue</b>			<b>\$0.00</b>
248-44820-6810	Miscellaneous		\$0.00
<b>Administration Revenue</b>			<b>\$0.00</b>
<b>Downtown Development Authority Revenue</b>			<b>\$0.00</b>
248-44820-9721	Infrastructure Maintenance DDA	\$0.00	
248-44820-9722	Infrastructure Additions DDA	\$0.00	
248-44820-9723	Utility Line Relocation DDA	\$0.00	
248-44820-9724	Property Acquisition DDA	\$0.00	
248-44820-9725	Property Demolition DDA	\$0.00	
248-44820-9726	Park Creation DDA	\$0.00	
248-44820-9727	Off-Street Parking DDA	\$0.00	
248-44820-9728	Public Relations DDA	\$0.00	
248-44820-9729	Façade Improvements DDA	\$0.00	
<b>Administration Expense</b>		<b>\$0.00</b>	
<b>Downtown Development Authority Expense</b>		<b>\$0.00</b>	
<b>Downtown Development Authority</b>			<b>\$0.00</b>

**City of Onaway**  
**Original Annual Budget**  
*For courthouse Debt (301)*  
*For the Fiscal Year 2014*

Account Number	Description	Debits	Credits
301-30000-4030	Current Property Tax		\$9,250.00
301-30000-4032	Personal Property Tax		\$0.00
301-30000-4037	Lynn Street In Lieu of		\$0.00
301-30000-6710	Interest Income		\$0.00
<b>Revenue</b>			<b>\$9,250.00</b>
<b>courthouse Debt Revenue</b>			<b>\$9,250.00</b>
301-44820-2150	bonds interest	\$5,250.00	
301-44820-2151	Bond - principal	\$4,000.00	
<b>Administration Expense</b>		<b>\$9,250.00</b>	
<b>courthouse Debt Expense</b>		<b>\$9,250.00</b>	
<b>courthouse Debt</b>			<b>\$0.00</b>



**City of Onaway**  
**Original Annual Budget**  
*For Capital Projects (401)*  
*For the Fiscal Year 2014*

Account Number	Description	Debits	Credits
401-30000-6710	Interest Income		\$0.00
401-30000-6898	Courthouse Donations		\$0.00
401-30000-6899	Courthouse Grant		\$0.00
401-30000-9651	Transfer from other funds		\$0.00
<b>Revenue</b>			<b>\$0.00</b>
<b>Capital Projects Revenue</b>			<b>\$0.00</b>
401-40000-9400	Courthouse Restoration	\$0.00	
<b>C. House Restoration (capital outlay) Expense</b>		<b>\$0.00</b>	
<b>Capital Projects Expense</b>		<b>\$0.00</b>	
<b>Capital Projects</b>			<b>\$0.00</b>

**City of Onaway**  
**Original Annual Budget**  
For Sewer Fund (590)  
For the Fiscal Year 2014

Account Number	Description	Debits	Credits
590-30000-3013	Rural Development		\$105,000.00
590-30000-6430	Sewer Sales		\$280,000.00
590-30000-6710	Interest Income		\$200.00
590-30000-6810	Miscellaneous		\$0.00
590-30000-6975	Contribution from General		\$0.00
590-30000-6977	RRI/Bond Reserve		\$0.00
<b>Revenue</b>			<b>\$385,200.00</b>
<b>Sewer Fund Revenue</b>			<b>\$385,200.00</b>
590-44820-2100	Depreciation	\$0.00	
590-44820-2140	Amortization, finance costs	\$0.00	
590-44820-2150	bonds interest	\$97,470.00	
590-44820-2160	Bonds Payable	\$36,500.00	
590-44820-7020	Wages	\$16,300.00	
590-44820-7026	MERS Retirement	\$870.00	
590-44820-7030	Employer FICA	\$1,010.00	
590-44820-7040	Employer Medicare	\$240.00	
590-44820-7050	Medical Premiums	\$4,890.00	
590-44820-7400	Supplies	\$10,000.00	
590-44820-8010	Professional Service	\$12,000.00	
590-44820-8015	Property Clean-up	\$105,000.00	
590-44820-8019	Licenses & Permits	\$100.00	
590-44820-8021	Chemicals	\$9,000.00	
590-44820-8025	RRI	\$30,000.00	
590-44820-8026	Bond Reserve	\$13,900.00	
590-44820-8500	Communications	\$4,200.00	
590-44820-8640	Training & Conferences	\$300.00	
590-44820-8730	Travel Expense	\$0.00	
590-44820-9100	Insurance	\$900.00	
590-44820-9210	Electricity	\$36,000.00	
590-44820-9230	Heat	\$1,200.00	
590-44820-9270	Water	\$780.00	
590-44820-9430	Equipment Rental	\$4,000.00	
590-44820-9660	Administrative Overhead	\$0.00	
<b>Administration Expense</b>			<b>\$384,660.00</b>
<b>Sewer Fund Expense</b>			<b>\$384,660.00</b>
<b>Sewer Fund</b>			<b>\$540.00</b>

**City of Onaway**  
**Original Annual Budget**

For Water Fund (591)  
 For the Fiscal Year 2014

Account Number	Description	Debits	Credits
591-30000-6420	Water Sales		\$152,000.00
591-30000-6550	Charges for Services		\$0.00
591-30000-6710	Interest Income		\$200.00
591-30000-6810	Miscellaneous		\$0.00
591-30000-6975	Contribution from General		\$0.00
591-30000-6977	RRI/Bond Reserve		\$0.00
<b>Revenue</b>			<b>\$152,200.00</b>
<b>Water Fund Revenue</b>			<b>\$152,200.00</b>
591-44820-2100	Depreciation	\$0.00	
591-44820-2140	Amortization, finance costs	\$0.00	
591-44820-2150	bonds interest	\$7,750.00	
591-44820-2160	Bonds Payable	\$5,000.00	
591-44820-7020	Wages	\$29,300.00	
591-44820-7026	MERS Retirement	\$870.00	
591-44820-7030	Employer FICA	\$1,820.00	
591-44820-7040	Employer Medicare	\$420.00	
591-44820-7050	Medical Premiums	\$4,890.00	
591-44820-7400	Supplies	\$5,000.00	
591-44820-8010	Professional Service	\$6,500.00	
591-44820-8025	RRI	\$9,000.00	
591-44820-8026	Bond Reserve	\$1,400.00	
591-44820-8500	Communications	\$500.00	
591-44820-8640	Training & Conferences	\$500.00	
591-44820-8730	Travel Expense	\$0.00	
591-44820-9100	Insurance	\$1,500.00	
591-44820-9210	Electricity	\$21,000.00	
591-44820-9230	Heat	\$1,000.00	
591-44820-9430	Equipment Rental	\$22,500.00	
591-44820-9580	Membership & Dues	\$1,500.00	
591-44820-9660	Administrative Overhead	\$0.00	
591-44820-9700	Capital Outlay	\$71,000.00	
<b>Administration Expense</b>		<b>\$191,450.00</b>	
<b>Water Fund Expense</b>		<b>\$191,450.00</b>	
<b>Water Fund</b>		<b>\$39,250.00</b>	

**City of Onaway**  
**Original Annual Budget**  
 For Motor Vehicle Fund (641)  
 For the Fiscal Year 2014

Account Number	Description	Debits	Credits
641-30000-6550	Charges for Services		\$0.00
641-30000-6710	Interest Income		\$10.00
641-30000-6760	Equipment Rent		\$90,000.00
641-30000-6765	Equipment & Services		\$0.00
641-30000-6800	Sale of Assets		\$0.00
641-30000-6975	Contribution from General		\$0.00
<b>Revenue</b>			<b>\$90,010.00</b>
<b>Motor Vehicle Fund Revenue</b>			<b>\$90,010.00</b>
641-44820-2100	Depreciation	\$0.00	
641-44820-2150	Debt Service	\$6,899.00	
641-44820-7020	Wages	\$2,200.00	
641-44820-7026	MERS Retirement	\$870.00	
641-44820-7030	Employer FICA	\$140.00	
641-44820-7040	Employer Medicare	\$30.00	
641-44820-7050	Medical Premiums	\$4,890.00	
641-44820-7400	Supplies	\$9,000.00	
641-44820-7510	Gasoline	\$10,000.00	
641-44820-8010	Professional Service	\$4,000.00	
641-44820-8500	Communications	\$2,300.00	
641-44820-8730	Travel Expense	\$0.00	
641-44820-9100	Insurance	\$5,300.00	
641-44820-9210	Electricity	\$2,800.00	
641-44820-9230	Heat	\$4,000.00	
641-44820-9270	Water	\$780.00	
641-44820-9435	DPW Capitol Outlay	\$4,000.00	
641-44820-9660	Administrative Overhead	\$36,670.00	
<b>Administration Expense</b>			<b>\$93,879.00</b>
<b>Motor Vehicle Fund Expense</b>			<b>\$93,879.00</b>
<b>Motor Vehicle Fund</b>			<b>\$3,869.00</b>