

# Village of Webberville

## BUDGET

### Fiscal Year 2013-2014



*The mission of the Village of Webberville is to effectively maintain and develop public infrastructure, as well as, streets and sidewalks, provide safe drinking water, wastewater collection and treatment within the Village with utmost efficiency. We will work to ensure that our Village grows and develops to enhance the quality of life for our residents, businesses and visitors in the most practical, economical, safe and beneficial way.*

Village Officials

Elected

President .....Brad Hitchcock Sr.  
President Pro Tem..... Robert Ackerman  
Trustee..... Dennis Kelly  
Trustee..... Mel Lewis  
Trustee.....Dan Norton

Employees

Clerk/Treasurer ..... Rachel Piner  
Deputy Clerk/Treasurer ..... Jaymee Hord  
Department of Public Works Supervisor .....Mike Killackey  
Department of Public Works Laborer..... John Teague

# General Fund

The Village of Webberville's General Fund accounts for all revenues and expenditures that are not accounted for in Special Revenue or Enterprise Funds. The General Fund receives revenues primarily from property taxes and State Revenue Sharing. The revenues collected are used to finance a variety of activities including general administration, law enforcement, trash collection, drain improvements and the Downtown Development Authority.

The Village is planning a decrease in property tax revenue of 1% less than what was collected during the 2012 tax year. The instability of the housing market and declining taxable values account for this decrease. The Village will receive only 11.6081 mills out of the estimated 49.6792 mills homestead or an estimated 67.6792 mills non-homestead. This means for every \$49.67 that a homeowner pays in taxes, the Village receives \$11.60 for the 2013-2014 general fund operating budget.

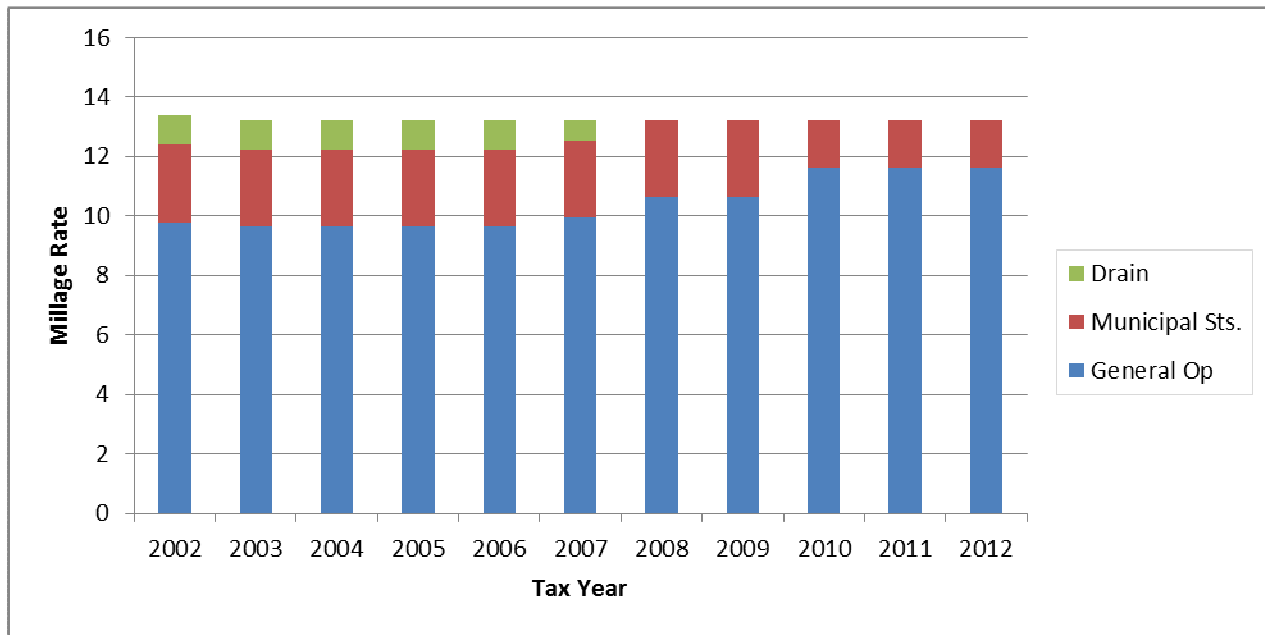
State Revenue Sharing has been on a continual decline for approximately five years and is predicted to decrease another 3% in 2013-2014 due to the continued decrease in state sales tax collections.

The General Administration of the Village is all the day to day activities that are required to operate the Village. The departments considered under general administration are the Village Council, Zoning Administrator, Clerk/Treasurer and Village Attorney. Wages and benefits of all four full time Village employees are split amongst all funds throughout the budget including the General Fund.

The Village contracts with the Ingham County Sheriff's Office for law enforcement services. A contract is negotiated annually with the Sheriff's Office. The current contract, which expires June 30, 2013, is for 80 hours of coverage each week for \$56.86 per hour. The contract beginning July 1, 2013 will increase by 0.88% to \$57.37 per hour.

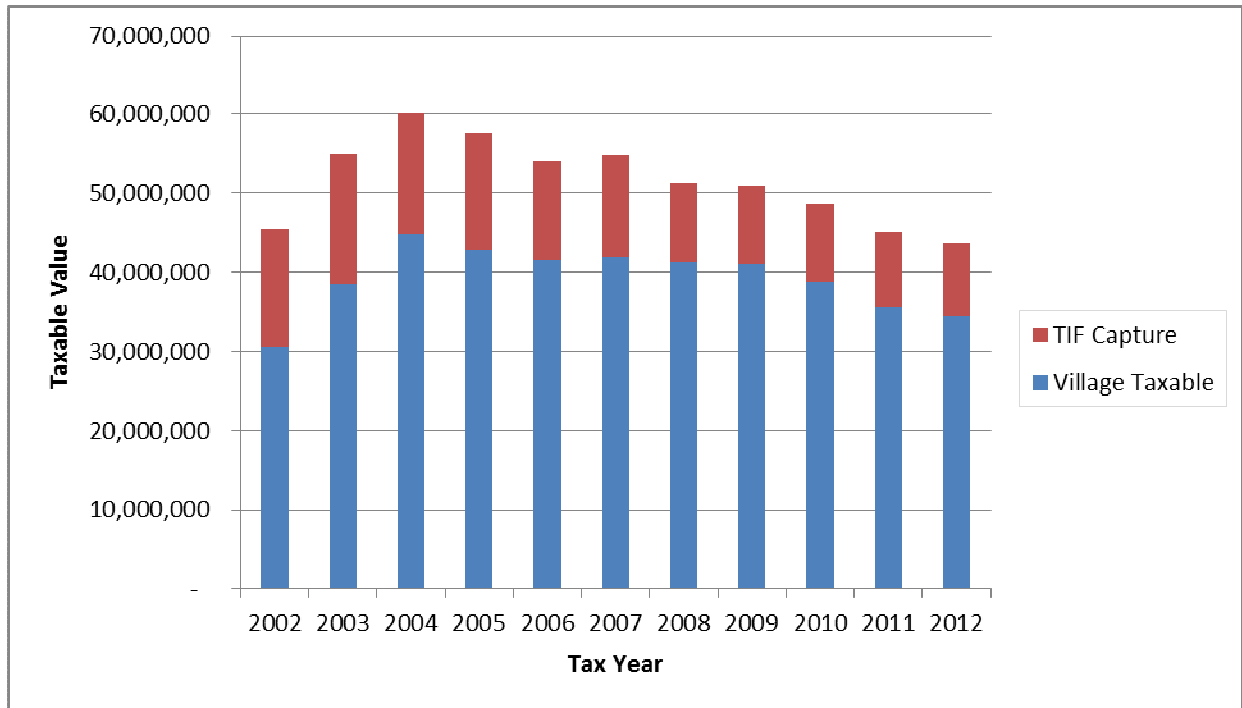
The Village of Webberville established the Webberville Downtown Development Authority (WDDA) in 1984 for the purpose of using captured tax revenue to improve the deterioration of the property values in the Downtown Development District. Currently the WDDA captures an estimated \$107,000 of the Villages operating tax revenue for projects such as improvements to the streetscape on Grand River Avenue, signage within the district and an annual decorative vegetation program.

Village Millage Rate History				
Tax Year	General Op	Municipal Sts.	Drain	Total
2002	9.7618	2.6232	0.9752	13.3602
2003	9.6453	2.5919	0.9628	13.2
2004	9.6453	2.5919	0.9628	13.2
2005	9.6453	2.5919	0.9628	13.2
2006	9.6453	2.5919	0.9628	13.2
2007	9.9453	2.5919	0.6628	13.2
2008	10.6081	2.5919		13.2
2009	10.6081	2.5919		13.2
2010	11.6081	1.5919		13.2
2011	11.6081	1.5919		13.2
2012	11.6081	1.5919		13.2



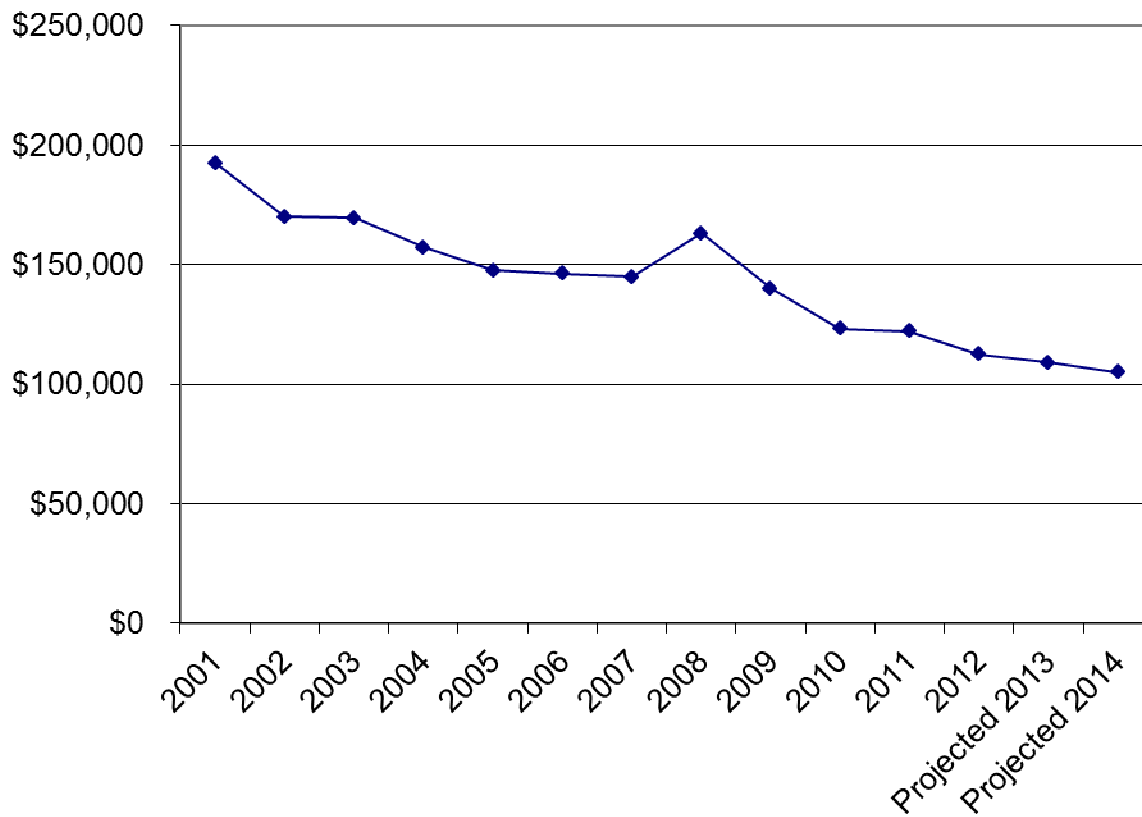
Village Taxable Value History			
Tax Year	Total Taxable Value	Village Taxable	TIF Capture
2002	45,422,399	30,513,306	14,909,093
2003	55,014,076	38,457,134	16,556,942
2004	60,219,675	44,758,525	15,461,150

2005	57,615,753	42,832,846	14,782,907
2006	54,032,467	41,630,016	12,402,451
2007	54,776,162	41,916,641	12,859,521
2008	51,233,765	41,278,804	9,954,961
2009	50,943,732	41,023,055	9,920,677
2010	48,619,110	38,793,136	9,825,974
2011	45,044,321	35,551,405	9,492,916
2012	43,713,519	34,505,183	9,208,336



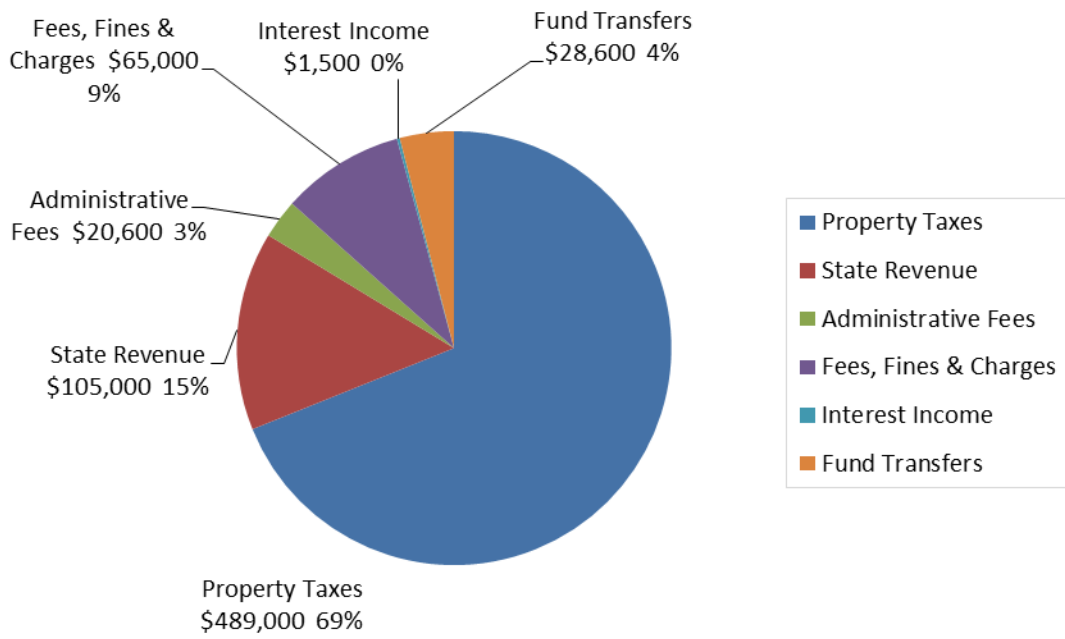
## State Revenue Sharing History

Fiscal Year Ending	State Revenue Sharing	% Change	Increase/ (Decrease)
2001	\$192,558		
2002	\$169,977	-12%	(\$22,581)
2003	\$169,554	0%	(\$423)
2004	\$157,186	-7%	(\$12,368)
2005	\$147,607	-6%	(\$9,579)
2006	\$146,104	-1%	(\$1,503)
2007	\$144,821	-1%	(\$1,283)
2008	\$162,945	13%	\$18,124
2009	\$139,928	-14%	(\$23,017)
2010	\$123,158	-12%	(\$16,770)
2011	\$122,137	-1%	(\$1,021)
2012	\$112,500	-8%	(\$9,637)
Projected 2013	\$109,000	-3%	(\$3,500)
Projected 2014	\$105,000	-3%	(\$4,000)
<b>Total State Revenue Sharing Cuts</b>			<b>(\$87,558)</b>

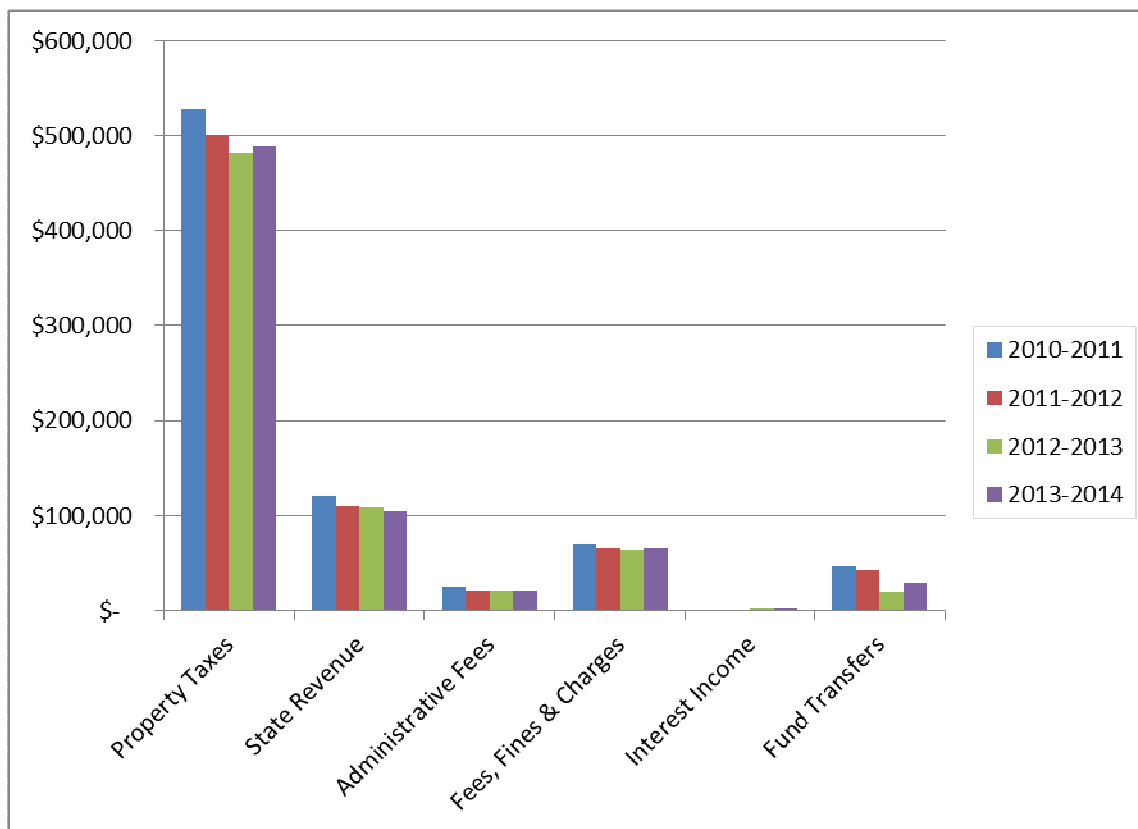


		2011- 2012 ACTUAL	2012-2013 AMENDED	2012-2013 PROJECTED	2013-2014 PROPOSED	% CHANGE
<b>Fund 101 - GENERAL FUND</b>						
<b>REVENUES</b>						
101-000-402.000	PROPERTY TAXES	501,000	494,000	482,000	489,000	-1%
101-000-403.000	ADMIN FEE -P.T.A.F.	0	0	0	0	
101-000-410.000	PERSONAL PROPERTY TAX	0	0	0	0	
101-000-415.000	FEE FOR DELQ. UTILITIES	0	0	0	0	
101-000-419.000	TRAILER TAX	0	0	0	0	
101-000-480.001	LIQUOR CONTROL FEES	0	0	0	0	
101-000-481.000	BUILDING PERMIT FEES	0	0	0	0	
101-000-481.001	ZONING PERMIT FEES	0	0	0	0	
101-000-487.000	FRANCHISE FEE	0	0	0	0	
101-000-574.003	STATE REVENUE SHARING	110,000	108,000	109,000	105,000	-3%
101-000-608.000	ADMINISTRATIVE FEES	20,800	20,600	20,475	20,600	0%
101-000-609.000	FEES, FINES & CHARGES	66,000	64,000	64,000	65,000	2%
101-000-626.000	REFUSE COLLECTION	0	0	0	0	
101-000-656.000	ORDINANCE FINES	0	0	0	0	
101-000-665.000	INTEREST INCOME	750	1,000	700	500	-100%
101-000-667.001	HALL REVENUE	0	0	0	0	
101-000-667.002	LEROY TOWNSHIP SUBLEASE	0	0	0	0	
101-000-671.000	MISC INCOME	0	1,000	1,140	1,000	0%
101-000-699.001	FUND TRANSFERS	42,000	25,400	20,000	28,600	11%
101-000-699.002	DDA INCOME	0	0	0	0	
101-000-699.010	EXCESS/FUND BALANCE	0	0	0	0	
<b>Total General Fund Operational Revenue</b>		<b>740,550</b>	<b>714,000</b>	<b>697,315</b>	<b>709,700</b>	<b>-1%</b>

General Fund Revenues		
Property Taxes	\$ 489,000	69%
State Revenue	\$ 105,000	15%
Administrative Fees	\$ 20,600	3%
Fees, Fines & Charges	\$ 65,000	9%
Interest Income	\$ 1,500	0%
Fund Transfers	\$ 28,600	4%
<b>Total General Fund Revenues</b>	<b>\$ 709,700</b>	<b>100%</b>



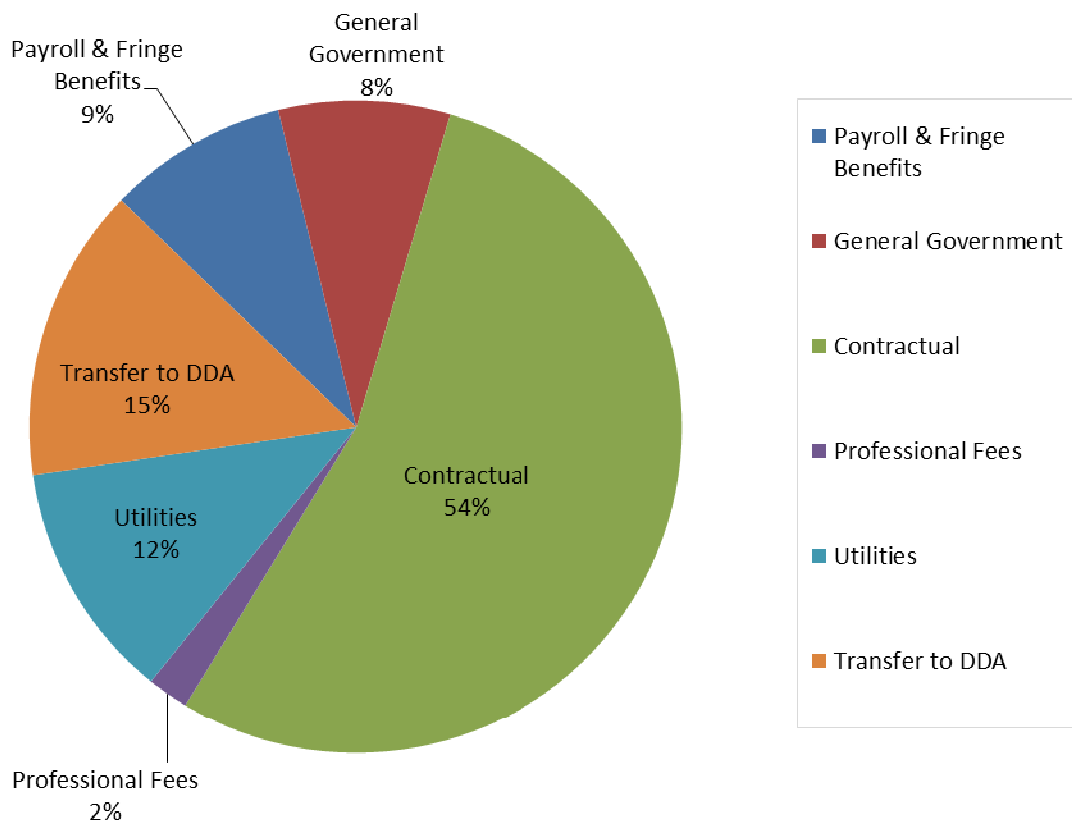
General Fund Revenue History				
	2010-2011	2011-2012	2012-2013	2013-2014
Property Taxes	\$ 527,600	\$ 501,000	\$ 482,000	\$ 489,000
State Revenue	\$ 120,000	\$ 110,000	\$ 109,000	\$ 105,000
Administrative Fees	\$ 24,700	\$ 20,800	\$ 20,475	\$ 20,600
Fees, Fines & Charges	\$ 68,800	\$ 66,000	\$ 64,000	\$ 65,000
Interest Income	\$ 800	\$ 750	\$ 1,840	\$ 1,500
Fund Transfers	\$ 46,000	\$ 42,000	\$ 20,000	\$ 28,600
<b>Total General Fund Revenues</b>	<b>\$ 787,900</b>	<b>\$ 740,550</b>	<b>\$ 697,315</b>	<b>\$ 709,700</b>



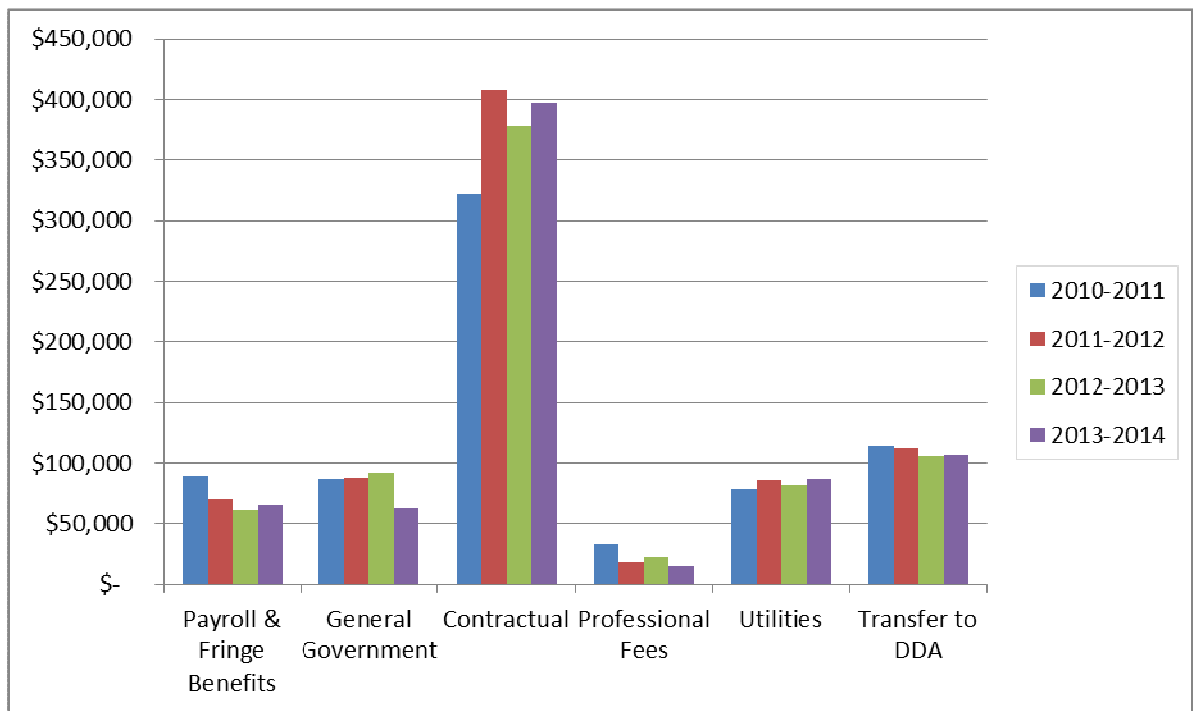
		2011-2012	2012-2013	2012-2013	2013-2014	%
		ACTUAL	AMENDED	PROJECTED	PROPOSED	CHANGE
<b>EXPENDITURES</b>						
101-101-702.000	PAYROLL	49,000	40,000	41,000	46,000	13%
101-101-704.000	ELECTED OFFICIAL	0	0	0	0	
101-101-713.000	HEALTH INSURANCE	8,000	8,500	8,300	8,100	-5%
101-101-714.000	HEALTH SAVINGS ACCOUNT	1,800	1,000	643	350	-186%
101-101-715.000	FICA	4,400	5,600	6,000	5,800	3%
101-101-716.000	GLD INSURANCE	350	500	350	350	-43%
101-101-717.000	EMPLOYER RETIREMENT	6,000	6,000	5,500	5,000	-20%
101-101-726.000	OFFICE EQUIPMENT/SUPPLIES	5,500	5,500	5,500	6,500	15%
101-101-728.000	POSTAGE & PUBLISHING	7,400	7,600	7,000	7,700	1%
101-101-730.000	BLDG. MAINTENANCE	6,000	2,500	2,500	14,000	82%
101-101-740.000	SALT	7,600	7,600	7,600	5,000	-52%
101-101-801.000	CONTRACTUAL	408,000	18,000	18,000	24,000	25%
101-101-801.001	CONTRACTUAL: PUBLIC SAFETY	0	238,000	238,000	238,000	0%
101-101-801.002	CONTRACTUAL: PUBLIC WORKS	0	97,700	97,700	95,000	-3%
101-101-801.003	CONTRACTUAL: COMM/ECON DEV	0	25,000	25,000	40,500	58%
101-101-803.000	PROFESSIONAL FEES	18,000	23,000	23,000	15,000	-53%
101-101-830.000	MEMBERSHIPS/TRAINING	3,725	2,500	2,500	2,500	0%
101-101-850.000	TELEPHONE	0	0	0	0	
101-101-880.000	WEBSITE/EMAIL HOSTING	0	0	0	0	
101-101-881.000	PARKS/RECREATION	1,500	1,000	700	1,000	0%
101-101-900.000	LEGAL ADS	0	0	0	0	
101-101-920.000	UTILITIES	86,000	82,000	82,000	87,000	6%
101-101-927.000	OFFICE SUPPLIES	0	0	0	0	
101-101-940.000	EQUIPMENT RENTAL	8,500	9,500	9,500	10,000	5%
101-101-955.000	INSURANCE POLICIES	7,300	7,200	7,123	7,500	4%
101-101-961.000	PROPERTY TAX-425 AGREEMENT	0	0	0	0	
101-101-970.000	CAPITAL OUTLAY	2,500	49,500	49,500	8,200	-504%
101-101-977.000	EQUIPMENT NON MOTORIZED	0	0	0	0	
101-101-991.000	CULTURE CENTER/REPUBLIC	37,600	0	0	0	
101-101-999.001	DDA/TIF DISTRICT	112,000	110,500	106,308	107,000	-3%
101-301-702.000	LAW ENFORCEMENT SERVICES	0	0	0	0	
101-340-940.000	HYDRANT RENTAL	0	0	0	0	
101-371-740.000	SALT	0	0	0	0	
101-371-956.001	HAZMAT TRAINING	0	0	0	0	
101-440-728.000	DPW CLOTHING	0	0	0	0	
101-528-801.000	REFUSE COLLECTION	0	0	0	0	
101-774-801.000	PARKS/RECREATION	0	0	0	0	

101-774-801.002	MEALS ON WHEELS	0	0	0	0	
101-851-955.000	INSURANCE POLICIES	0	0	0	0	
101-966-999.001	DDA/TIF DISTRICT	0	0	0	0	
101-966-999.010	RESERVE	0	0	0	0	
101-966-999.020	INGHAM COUNTY DRAIN	0	0	0	0	
<b>Total General Fund Operating Expenditures</b>		<b>781,175</b>	<b>748,700</b>	<b>743,724</b>	<b>734,500</b>	<b>-1%</b>
<b>Net Income (Loss)</b>		<b>(40,625)</b>	<b>(34,700)</b>	<b>(46,409)</b>	<b>(24,800)</b>	
<b>Beginning General Fund Balance (Undesignated)</b>		<b>156,941</b>	<b>199,106</b>	<b>199,106</b>	<b>152,697</b>	
<b>Total Expenditures Paid from General Fund Balance</b>		<b>40,625</b>	<b>34,700</b>	<b>46,409</b>	<b>24,800</b>	
<b>Projected General Fund Balance (Undesignated)</b>		<b>116,316</b>	<b>164,406</b>	<b>152,697</b>	<b>127,897</b>	

General Fund Expenditures		
Payroll & Fringe Benefits	65,600	9%
General Government	62,400	8%
Contractual	397,500	54%
Professional Fees	15,000	2%
Utilities	87,000	12%
Transfer to DDA	107,000	15%
<b>Total General Fund Expenditures</b>	<b>734,500</b>	<b>100%</b>



General Fund Expenditure History				
	2010-2011	2011-2012	2012-2013	2013-2014
Payroll & Fringe Benefits	\$ 88,630	\$ 69,550	\$ 61,793	\$ 65,600
General Government	\$ 86,760	\$ 87,625	\$ 91,923	\$ 62,400
Contractual	\$ 322,400	\$ 408,000	\$ 378,700	\$ 397,500
Professional Fees	\$ 33,000	\$ 18,000	\$ 23,000	\$ 15,000
Utilities	\$ 78,500	\$ 86,000	\$ 82,000	\$ 87,000
Transfer to DDA	\$ 114,000	\$ 112,000	\$ 106,308	\$ 107,000
<b>Total General Fund Expenditures</b>	<b>\$ 723,290</b>	<b>\$ 781,175</b>	<b>\$ 743,724</b>	<b>\$ 734,500</b>



**101**  
**General**

**The following are descriptions of each line item of the 2013-2014  
General Fund Revenue budget for the General Fund:**

101.000.402.000 Property Taxes	Revenue from collection of real and personal property taxes.
101.000.574.003 State Revenue Sharing	Revenue received from Constitutional Sales Tax and Economic Vitality Incentive Program received on a bi-monthly basis.
101.000.608.000 Administrative Fees	Fees collected from administrative charges for property tax collection, utility and miscellaneous invoices added to property taxes. Administrative services billed to the DDA.
101.000.609.000 Fees, Fines & Charges	Revenue from any fees, fines or charges other than Administrative fees. Such as hall rental, franchise fee, refuse collection, etc.
101.000.665.000 Interest Income	Revenue earned on investments and cash management account.
101-000-699.001 Fund Transfers	Revenue received from transfers from other Village funds. Such as DDA, Major and Local Streets, Water and Sewer.

**The following are descriptions of each line item of the General Fund  
Operational Expenditures budget for 2013-2014:**

101.101.702.000 Payroll	Percentage of wages paid to employees and elected officials as provided for in "EMPLOYEE TIME ALLOCATION" attachment.
101.101.713.000 Health Insurance	Percentage of health insurance premiums paid for employees as provided for in "EMPLOYEE TIME ALLOCATION" attachment.
101.101.714.000 Health Savings Account	Percentage of employee health savings account contribution as per "EMPLOYEE TIME

101.101.715.000 FICA	ALLOCATION” attachment. Payroll taxes. (Unemployment premiums, Social Security and Medicare)
101.101.716.000 GLD Insurance	Percentage of Group Life and Disability insurance premiums for Village employees as per “EMPLOYEE TIME ALLOCATION” attachment.
101.101.717.000 Employer Retirement	Percentage of Municipal Employees Retirement System premiums as per “EMPLOYEE TIME ALLOCATION” attachment.
101.101.726.000 Office Equipment/Supplies	Purchases related to office equipment and supplies. Such as PC’s, copier, printers, fax, paper, furnishings, etc.
101.101.728.000 Postage & Publishing	Postage and publishing charges for Village correspondence.
101.101.730.000 Bldg. Maintenance	Costs incurred with maintaining Village hall and public works garage by employees including replacement items. (furnace filters, light bulbs, plumbing fixtures, etc.)
101.101.740.000 Salt	Cost incurred with road salt for winter street maintenance.
101.101.801.000 Contractual	Services provided by non-village employees. Examples include elevator maintenance, fire and safety inspections, computer and software support, web service, etc.
101.101.801.001 Contractual: Public Safety	Public Safety Services provided by non-village employees.
101.101.801.002 Contractual: Public Works	Public Works services provided by non-village employees. Examples include refuse collection, drain assessments and DPW clothing services.
101.101.801.003 Contractual: Community and Economic Development	Community and Economic Development services provided by non-village employees. Examples include economic development services, zoning administration, and code enforcement.

101.101.803.000  
Professional Services

Legal support, Auditor, and consulting services.

101.101.830.000  
Memberships/Training

Dues paid to professional organizations such as Michigan Municipal League, Treasurers Association, Clerks Association, etc. Costs for staff and elected officials attendance at seminars and conferences.

101.101.881.000  
Parks/Recreation

Contribution to parks and recreational events including Christmas decorations, Halloween party, etc.

101.101.920.000  
Utilities

Cost for Electricity, Natural gas, water/sewer, internet service, and telephone.

101.101.940.000  
Equipment Rental

Transfer of funds to "Motor Pool" for maintenance and replacement of motorized equipment such as trucks, mowers, street sweeper, etc.

101.101.955.000  
Insurance Policies

Percentage of Property pool and liability premiums to Michigan Municipal League.

101.101.970.000  
Capital Outlay

One time capital purchases for items costing in excess of \$500.00 as outlined in "CAPITAL OUTLAY" attachment.

101.101.999.001  
DDA/TIF

Funds transferred to the DDA for property taxes captured in the designated TIF district.

## Streets

The Major Streets Fund provides monies for maintaining the 3.92 miles of designated major streets in the Village as classified by the State of Michigan. Funding for such maintenance activities is furnished through State-shared gas and weight taxes, which are distributed to local communities based on both population and MDOT certified major street mileage. The fund is also supplemented by a Village Municipal Streets millage. The Village is on schedule to receive an 80/20 matching grant through the Michigan Department of Transportation Surface Transportation Program to repave Grand River Avenue in the summer of 2014. The Village will also be responsible for all design and engineer costs. The design costs will be incurred in the 2013-2014 budget year.

The Local Streets Fund provides monies for maintaining the 4.20 miles of streets designated local streets in the Village as classified by the State of Michigan. Funding for such maintenance activities is furnished through State-shared gas and weight taxes, which are distributed to local communities based on both population and MDOT certified street mileage. The fund is also supplemented by a Village Municipal Streets millage. There are no Local Street projects planned for the 2013-2014 fiscal year.

The Municipal Streets Fund was established to account for the Village Municipal Streets millage. The purpose of the millage is to supplement both the Major and Local Streets Funds. The current Municipal Streets millage rate is 1.5919.

		2011-2012	2012-2013	2012-2013	2013-2014	%
		ACTUAL	AMENDED	PROJECTED	PROPOSED	CHANGE
<b>Fund 202 - MAJOR STREETS</b>						
<b>REVENUES</b>						
202-000-546.000	HIGHWAY FUNDS	70,000	68,000	66,500	66,000	-3%
202-000-550.000	METRO ACT MONIES	0	0	4,200	4,000	100%
202-000-665.000	INTEREST INCOME	600	1,000	750	750	-33%
202-000-671.000	MISC INCOME	100	0	0	0	
202-000-699.002	FUND TRANSFERS	7,550	0	0	0	
202-000-699.010	EXCESS/FUND BALANCE	0	0	0	0	
<b>Total Major Streets Operational Revenues</b>		<b>78,250</b>	<b>69,000</b>	<b>71,450</b>	<b>70,750</b>	<b>2%</b>
<b>EXPENDITURES</b>						
202-000-702.000	PAYROLL	19,000	19,000	19,000	20,000	5%
202-000-713.000	HEALTH INSURANCE	5,200	5,000	5,000	5,100	2%
202-000-714.000	HEALTH SAVINGS ACCOUNT	1,100	600	592	250	-140%
202-000-715.000	FICA	1,500	2,000	2,000	2,200	9%
202-000-716.000	GLD INSURANCE	200	300	200	250	-20%
202-000-717.000	EMPLOYER RETIREMENT	3,800	3,700	3,700	3,300	-12%
202-000-727.000	SUPPLIES TO GENERAL	800	800	800	800	0%
202-000-741.000	STRIPING	0	0	0	0	
202-000-742.000	TREE TRIMMING	0	0	0	0	
202-000-743.000	ROAD MAINTENANCE	16,500	6,000	5,000	15,000	60%
202-000-744.000	GRAVEL	0	0	0	0	
202-000-745.000	TRAFFIC LIGHT	0	0	0	0	
202-000-801.000	DRAINS	0	0	0	0	
202-000-803.000	PROFESSIONAL FEES	5,500	2,400	2,000	33,000	93%
202-000-930.000	SIGNS/POSTS	0	0	0	0	
202-000-940.000	EQUIPMENT RENTAL	12,000	15,000	15,000	12,000	-25%
202-000-970.000	CAPITAL OUTLAY	35,000	47,500	47,500	7,800	-509%
202-000-999.004	TRANSFER TO GENERAL/SALT	3,300	4,500	4,500	3,000	-50%
202-000-999.010	RESERVE	0	0	0	0	
<b>Total Major Street Operational Expenditures</b>		<b>103,900</b>	<b>106,800</b>	<b>105,292</b>	<b>102,700</b>	<b>-4%</b>
<b>Net Income (Loss)</b>		<b>(25,650)</b>	<b>(37,800)</b>	<b>(33,842)</b>	<b>(31,950)</b>	
<b>Beginning Major Streets Fund Balance (Undesignated)</b>		<b>299,278</b>	<b>319,435</b>	<b>319,435</b>	<b>372,408</b>	
<b>Beginning Major Streets Fund Balance (Designated: Sidewalks)</b>		<b>86,815</b>	<b>86,815</b>	<b>86,815</b>	<b>86,815</b>	

<b>Total Expenditures Paid from Major Streets Fund Balance</b>	<b>25,650</b>	<b>37,800</b>	<b>33,842</b>	<b>31,950</b>
<b>Projected Major Streets Fund Balance (Undesignated)</b>	<b>273,628</b>	<b>281,635</b>	<b>285,593</b>	<b>340,458</b>
<b>Projected Major Streets Fund Balance (Designated: Sidewalks)</b>	<b>86,815</b>	<b>86,815</b>	<b>86,815</b>	<b>86,815</b>

**202  
Major Streets**

**The following are descriptions of each line item of the 2013-2014 Revenue budget for Major Streets:**

202.000.546.000 Highway Funds	Revenue received from State-shared gas and weight taxes.
202.000.665.000 Interest Income	Revenue earned on investments and cash management account.
202.000.671.000 Misc. Revenue	Revenue received from other sources not listed.
202.000.699.002 Transfer from Municipal Street	Transfer from Fund 204 to assist with street maintenance costs.

**The following are descriptions of each line item of the Major Streets Operational Expenditures budget for 2013-2014:**

202.000.702.000 Payroll	Percentage of wages paid to employees as provided for in "EMPLOYEE TIME ALLOCATION" attachment.
202.000.713.000 Health Insurance	Percentage of health insurance premiums paid for employees as provided for in "EMPLOYEE TIME ALLOCATION" attachment.
202.000.714.000 Health Savings Account	Percentage of employee health savings account contribution as per "EMPLOYEE TIME ALLOCATION" attachment.

202.000.715.000 FICA	Payroll taxes. (Unemployment premiums, Social Security and Medicare)
202.000.716.000 GLD Insurance	Percentage of Group Life and Disability insurance premiums for Village employees as per “EMPLOYEE TIME ALLOCATION” attachment.
202.000.717.000 Employer Retirement	Percentage of Municipal Employees Retirement System premiums as per “EMPLOYEE TIME ALLOCATION” attachment.
202.000.727.000 Supplies To General	Transfer to General Fund for share of overhead expenses.
202.000.743.000 Road Maintenance	Supplies and material for repair and maintenance of Major streets. This also includes striping, signs, posts, and crack sealing.
202.000.803.000 Professional Fees	Legal support, Auditor, and consulting services.
202.000.940.000 Equipment Rental	Transfer of funds to “Motor Pool” for maintenance and replacement of motorized equipment such as trucks, mowers, front end loader, etc.
202.000.970.000 Capital Outlay	One time capital purchases for items costing in excess of \$500.00 as outlined in “CAPITAL OUTLAY” attachment.
202.000.999.004 Transfer to General	Fund transfer to cover the cost of road salt for winter maintenance of major streets.

		2011-2012	2012-2013	2012-2013	2013-2014	%
		ACTUAL	AMENDED	PROJECTED	PROPOSED	CHANGE
<b>Fund 203 - LOCAL STREETS</b>						
<b>REVENUES</b>						
203-000-546.000	HIGHWAY FUND	23,000	23,000	22,000	21,000	-10%
203-000-550.000	METRO ACT MONIES	0	0	0	0	
203-000-665.000	INTEREST INCOME	100	100	150	150	33%
203-000-671.000	MISC INCOME	100	0	0	0	
203-000-699.002	FUND TRANSFERS	30,000	0	0	0	
203-000-699.010	EXCESS/FUND BALANCE	0	0	0	0	
<b>Total Local Street Operational Revenues</b>		<b>53,200</b>	<b>23,100</b>	<b>22,150</b>	<b>21,150</b>	<b>-9%</b>
<b>EXPENDITURES</b>						
203-000-702.000	PAYROLL	8,000	9,000	9,000	9,800	8%
203-000-713.000	HEALTH INSURANCE	2,150	2,500	1,700	2,700	7%
203-000-714.000	HEALTH SAVINGS ACCOUNT	450	400	373	150	-167%
203-000-715.000	FICA	700	1,100	1,100	1,100	0%
203-000-716.000	GLD INSURANCE	100	200	100	150	-33%
203-000-717.000	EMPLOYER RETIREMENT	2,500	1,700	1,700	1,700	0%
203-000-727.000	SUPPLIES TO GENERAL	800	800	800	800	0%
203-000-742.000	TREE TRIMMING	0	0	0	0	
203-000-743.000	ROAD MAINTENANCE	3,500	500	500	2,000	75%
203-000-744.000	GRAVEL	0	0	0	0	
203-000-802.000	PROFESSIONAL FEES	5,000	2,300	2,300	2,300	0%
203-000-803.000	DRAINS	0	0	0	0	
203-000-930.000	SIGNS-POSTS	0	0	0	0	
203-000-940.000	EQUIPMENT RENTAL	3,000	4,100	4,100	3,000	-37%
203-000-970.000	CAPITAL OUTLAY	40,000	46,500	46,500	6,800	-584%
203-000-999.004	TRANSFER TO GENERAL/SALT	4,200	3,000	3,000	2,000	-50%
203-000-999.010	RESERVE	0	0	0	0	
<b>Total Local Street Operational Expenditures</b>		<b>70,400</b>	<b>72,100</b>	<b>71,173</b>	<b>32,500</b>	<b>-122%</b>
<b>Net Income (Loss)</b>						
		<b>(17,200)</b>	<b>(49,000)</b>	<b>(49,023)</b>	<b>(11,350)</b>	
<b>Beginning Local Streets Fund Balance (Undesignated)</b>						
		<b>50,543</b>	<b>82,525</b>	<b>82,525</b>	<b>91,379</b>	
<b>Beginning Local Streets Fund Balance (Designated: Sidewalks)</b>						
		<b>57,877</b>	<b>57,877</b>	<b>57,877</b>	<b>57,877</b>	
<b>Total Expenditures Paid from Local Streets Fund Balance</b>						
		<b>18,300</b>	<b>49,000</b>	<b>49,023</b>	<b>11,350</b>	
<b>Projected Local Streets Fund Balance (Undesignated)</b>						
		<b>32,243</b>	<b>33,525</b>	<b>33,502</b>	<b>80,029</b>	

## 203

## Local Streets

**The following are descriptions of each line item of the 2013-2014 Revenue budget for Local Streets:**

203.000.546.000 Highway Funds	Revenue received from State-shared gas and weight taxes.
203.000.665.000 Interest Income	Revenue earned on investments and cash management account.
203.000.671.000 Misc. Revenue	Revenue received from other sources not listed.
203.000.699.002 Transfer from Municipal Street	Transfer from Fund 204 to assist with street maintenance costs.

**The following are descriptions of each line item of the Local Streets Operational Expenditures budget for 2013-2014:**

203.000.702.000 Payroll	Percentage of wages paid to employees as provided for in "EMPLOYEE TIME ALLOCATION" attachment.
203.000.713.000 Health Insurance	Percentage of health insurance premiums paid for employees as provided for in "EMPLOYEE TIME ALLOCATION" attachment.
203.000.714.000 Health Savings Account	Percentage of employee health savings account contribution as per "EMPLOYEE TIME ALLOCATION" attachment.
203.000.715.000 FICA	Payroll taxes. (Unemployment premiums, Social Security and Medicare)
203.000.716.000 GLD Insurance	Percentage of Group Life and Disability insurance premiums for Village employees as per "EMPLOYEE TIME ALLOCATION" attachment.

203.000.717.000 Employer Retirement	Percentage of Municipal Employees Retirement System premiums as per "EMPLOYEE TIME ALLOCATION" attachment.
203.000.727.000 Supplies To General	Transfer to General Fund for share of overhead expenses.
203.000.743.000 Road Maintenance	Supplies and material for repair and maintenance of Local streets. This also includes striping, signs, posts, and crack sealing.
203.000.802.000 Professional Fees	Legal support, Auditor, and consulting services.
203.000.940.000 Equipment Rental	Transfer of funds to "Motor Pool" for maintenance and replacement of motorized equipment such as trucks, mowers, front end loader, etc.
203.000.970.000 Capital Outlay	One time capital purchases for items costing in excess of \$500.00 as outlined in "CAPITAL OUTLAY" attachment.
203.000.999.004 Transfer to General	Fund transfer to cover cost of road salt for winter maintenance of local streets.

		2011-2012	2012-2013	2012-2013	2013-2014	%
		ACTUAL	AMENDED	PROJECTED	PROPOSED	CHANGE
<b>Fund 204 - MUNICIPAL STREETS</b>						
<b>REVENUES</b>						
204-000-402.000	PROPERTY TAXES	68,700	68,000	66,000	67,000	-1%
204-000-403.000	PERSONAL PROPERTY TAX	0	0	0	0	
204-000-665.000	INTEREST INCOME	250	100	80	100	0%
204-000-699.001	FUND TRANSFERS	0	0	0	0	
204-000-699.010	EXCESS/FUND BALANCE	0	0	0	0	
<b>Total Municipal Streets Operational Revenues</b>		<b>68,950</b>	<b>68,100</b>	<b>66,080</b>	<b>67,100</b>	<b>-1%</b>
<b>EXPENDITURES</b>						
204-000-801.000	CONTRACTUAL	39,300	35,000	30,000	32,000	-9%
204-000-961.000	PROPERTY TAX-425 AGREEMENT	0	0	0	0	
204-000-999.002	TRANSFER TO MAJOR ST	7,550	0	0	0	
204-000-999.003	TRANSFER TO LOCAL ST	30,000	0	0	0	
204-000-999.010	RESERVE	0	0	0	0	
204-000-999.020	INGHAM COUNTY DRAIN	0	0	0	0	
204-000-999.021	DDA/TIF DISTRICT	15,300	15,000	14,550	15,000	0%
<b>Total Municipal Streets Operational Expenditures</b>		<b>92,150</b>	<b>50,000</b>	<b>44,550</b>	<b>47,000</b>	<b>-6%</b>
<b>Net Income (Loss)</b>		<b>(23,200)</b>	<b>18,100</b>	<b>21,530</b>	<b>20,100</b>	
<b>Beginning Municipal Streets Fund Balance (Undesignated)</b>		<b>27,822</b>	<b>4,904</b>	<b>4,904</b>	<b>26,434</b>	
<b>Total Expenditures Paid from Municipal Streets Fund Balance</b>		<b>23,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Projected Municipal Streets Fund Balance (Undesignated)</b>		<b>4,622</b>	<b>23,004</b>	<b>26,434</b>	<b>46,534</b>	

**204**  
**Municipal Streets**

**The following are descriptions of each line item of the 2013-2014 Revenue budget for Municipal Streets:**

204.000.402.000 Property Taxes	Revenue from collection of real and personal property taxes.
204.000.665.000 Interest Income	Revenue earned on investments and cash management account.

**The following are descriptions of each line item of the Municipal Streets Operational Expenditures budget for 2013-2014:**

204.000.801.000 Contractual	Services provided by non-village employees. Examples include drain and property assessments etc.
204.000.999.002 Transfer-Major Street	Fund transfer to Major Street for operational expenses and improvement reserves.
204.000.999.003 Transfer-Local Street	Fund transfer to Local Street for operational expenses and improvement reserves.
204.000.999.021 DDA/TIF	Funds transferred to the DDA for property taxes captured in the designated TIF district.

	2011- 2012	2012-2013	2012-2013	2013-2014	
	ACTUAL	AMENDED	ESTIMATE	PROPOSED	
<b>Fund 298 - DRAIN IMPROVEMENT FUND</b>					
<b>REVENUES</b>					
298-000-665.000	INTEREST INCOME	0	0	0	0
298-000-699.010	EXCESS/FUND BALANCE	0	0	0	0
<b>Total Drain Improvement Operational Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
298-000-803.000	PROFESSIONAL FEES	0	0	0	0
298-000-999.000	RESERVE	0	0	0	0
298-000-999.020	INGHAM COUNTY	0	0	0	0
<b>Total Drain Improvement Operational Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income (Loss)</b>					
<b>Beginning Drain Improvement Fund Balance (Undesignated)</b>					
<b>Total Expenditures Paid from Drain Improvement Fund Balance</b>					
<b>Projected Drain Improvement Fund Balance (Undesignated)</b>					
<b>Fund 403 - SIDEWALKS</b>					
<b>REVENUES</b>					
403-000-665.000	INTEREST INCOME	0	0	0	0
403-000-672.000	SPECIAL ASSESSMENT PRINCIPAL	0	0	0	0
403-000-672.001	SPECIAL ASSESSMENT INTEREST	0	0	0	0
403-000-694.000	EXCESS/FUND BALANCE	0	0	0	0
<b>Total Sidewalks Operational Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
403-000-803.000	PROFESSIONAL SERVICES	0	0	0	0
403-000-999.202	TRANSFER TO MAJOR STREETS	0	0	0	0
403-000-999.203	TRANSFER TO LOCAL STREETS	0	0	0	0
403-000-999.010	RESERVE	0	0	0	0
<b>Total Sidewalks Operational Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income (Loss)</b>					
<b>Beginning Sidewalks Fund Balance (Undesignated)</b>					
<b>Total Expenditures Paid from Sidewalks Fund Balance</b>					



| 2.03    3.19    | 3.03    4.19    | 3.03    4.19    | 3.09    4.27    | 3.15    4.35    |  
 \*\*Reflects a 2% minimum increase

## Long Term Debt

In 2011 the Water and Wastewater Revenue & Refunding Bonds, Series 1994 were refunded for a savings of \$589,690 over the life of the loan. The fixed interest rate is 4.135% for remaining six years of the bond.

The Village issued 2012 Capital Improvement Bonds in the amount of \$228,000 for installation of a sanitary sewer lift station near the Kalamink Creek. The fixed interest rate is 2.45% for the remaining seven years of the bond.

### Long Term Debt Summary as of Fiscal 2012-2013 & Current Payment Obligations

Fund Servicing Debt	Description of Debt	Years to Pay	Term Ending Date	Outstanding as of 3/31/2013	2013-2014 Principal Payment	2013-2014 Interest Payment
Water & Sewer Enterprise Funds	\$3,310,000  Water & Sewer Revenue & Refunding Bonds, Series 1994 4.135%	6	2018	\$ 744,548	\$ 166,000	\$ 25,596
Sewer Enterprise Fund	\$251,000  Capital Improvement Bond, Series 2012 2.450%	7	2019	\$ 234,347	\$ 28,000	\$ 5,072

<b>Total Outstanding Debt</b>	<b>\$ 978,895</b>
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<b>Current Year Principal Payments</b>	<b>\$ 194,000</b>
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<b>Current Year Interest Payments</b>	<b>\$ 30,668</b>
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<b>2012-2013 Combined Debt Service</b>	<b>\$ 224,668</b>
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		2011-2012	2012-2013	2012-2013	2013-2014
		ACTUAL	AMENDED	ESTIMATE	PROPOSED
<b>Fund 580-SEWER RECEIVING</b>					
<b>REVENUES</b>					
580-000-607.000	CUSTOMER SERVICE	0	0	0	0
580-000-607.001	CUSTOMER READINESS TO SERVE	0	0	0	0
580-000-626.000	CONNECTION & FEES	0	0	0	0
580-000-656.000	PENALTIES	0	0	0	0
580-000-665.000	INTEREST INCOME	0	0	0	0
580-000-699.002	D.D.A. INCOME	0	0	0	0
580-000-699.010	EXCESS/FUND BALANCE	0	0	0	0
<b>Total Sewer Receiving Operational Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
580-000-802.000	MISC EXPENSE	0	0	0	0
580-000-990.000	SEWER REC BOND & INT REDEMPTION	0	0	0	0
580-000-999.005	TRANSFER OPERATION	0	0	0	0
580-000-999.010	RESERVE	0	0	0	0
<b>Total Sewer Receiving Operational Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 591 - WATER RECEIVING</b>					
<b>REVENUES</b>					
591-000-607.000	CUSTOMER SERVICE	0	0	0	0
591-000-607.001	CUSTOMER READINESS TO SERVE	0	0	0	0
591-000-626.000	CONNECTION & FEES	0	0	0	0
591-000-656.000	PENALTIES	0	0	0	0
591-000-665.000	INTEREST INCOME	0	0	0	0
591-000-667.000	HYDRANT RENTAL	0	0	0	0
591-000-699.001	DDA FOR WATER TOWER	0	0	0	0
591-000-699.002	D.D.A. INCOME	0	0	0	0
591-000-699.010	EXCESS/FUND BALANCE	0	0	0	0
<b>Total Water Receiving Operational Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
591-000-802.000	MISC EXPENSE	0	0	0	0
591-000-990.000	BOND & INTEREST REDEMPTION	0	0	0	0
591-000-999.005	TRANSFER OPERATION	0	0	0	0

591-000-999.010 RESERVE		0	0	0	0	
<b>Total Water Receiving Operational Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
		<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>%</b>
		<b>ACTUAL</b>	<b>AMENDED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
<b>Fund 581 - SEWER OPERATIONS</b>						
<b>REVENUES</b>						
581-000-607.000	CUSTOMER SERVICE	148,000	137,000	123,000	125,000	-10%
581-000-607.001	CUSTOMER READINESS TO SERVE	191,000	165,000	161,000	161,000	-2%
581-000-626.000	CONNECTION & FEES	0	0	0	6,000	100%
581-000-656.000	PENALTIES	3,800	4,800	7,600	7,600	37%
581-000-665.000	INTEREST INCOME	100	200	200	200	0%
581-000-671.000	MISC INCOME	0	0	258	0	
581-000-699.001	DUE FROM SEWER RECEIVING	0	0	0	0	
581-000-699.002	FUND TRANSFERS	19,200	17,300	27,637	28,500	39%
581-000-699.010	EXCESS/FUND BALANCE	0	0	0	0	
<b>Total Sewer Operations Operational Revenues</b>		<b>362,100</b>	<b>324,300</b>	<b>319,695</b>	<b>328,300</b>	<b>1%</b>
<b>EXPENDITURES</b>						
581-000-702.000	PAYROLL	58,000	57,000	55,000	60,000	5%
581-000-713.000	HEALTH INSURANCE	17,000	16,000	14,200	16,300	2%
581-000-714.000	HEALTH SAVINGS ACCOUNT	3,000	1,400	1,223	750	-87%
581-000-715.000	FICA	5,100	5,700	5,000	6,500	12%
581-000-716.000	GLD INSURANCE	650	700	600	700	0%
581-000-717.000	EMPLOYER RETIREMENT	11,000	10,700	10,200	10,000	-7%
581-000-718.000	INSURANCE POLICIES	0	0	0	0	
581-000-727.000	SUPPLIES	500	1,500	1,500	1,500	0%
581-000-728.000	SUPPLIES TO GENERAL	1,200	1,200	1,200	3,000	60%
581-000-800.000	TRAINING	0	0	0	0	
581-000-801.000	CONTRACTUAL	25,000	25,500	25,500	28,000	9%
581-000-802.000	MISC EXPENSE	0	0	0	0	
581-000-803.000	PROFESSIONAL FEES	5,550	5,000	2,500	2,300	-117%
581-000-804.000	SAMPLING	0	0	0	0	
581-000-830.000	MEMBERSHIPS/TRAINING	500	1,000	500	1,000	0%
581-000-850.000	PHONE	0	0	0	0	
581-000-920.000	UTILITIES	7,700	7,500	7,500	7,000	-7%
581-000-930.000	OUTSIDE LABOR	0	0	0	0	
581-000-935.000	EQUIPMENT REPLACEMENT	0	0	0	0	
581-000-940.000	EQUIPMENT RENTAL	8,550	15,000	15,000	15,000	0%
581-000-955.000	INSURANCE POLICIES	750	300	225	400	25%

581-000-956.000	MISS DIG	0	0	0	0	
581-000-958.000	SEWER MAINTENANCE	0	0	0	0	
581-000-970.000	CAPITAL OUTLAY	50,500	100,000	100,000	15,400	-549%
581-000-990.000	BOND & INTEREST REDEMPTION	143,250	121,800	120,300	114,000	-7%
581-000-999.010	RESERVE	0	0	0	0	
<b>Total Sewer Operations Operational Expenditures</b>		<b>338,250</b>	<b>370,300</b>	<b>360,448</b>	<b>281,850</b>	<b>-31%</b>
<b>Net Income (Loss)</b>		<b>23,850</b>	<b>(46,000)</b>	<b>(40,753)</b>	<b>46,450</b>	
<b>Beginning Sewer Operations Fund Balance (Undesignated)</b>		<b>111,628</b>	<b>168,630</b>	<b>168,630</b>	<b>127,877</b>	
<b>Total Expenditures Paid from Sewer Operations Fund Balance</b>		<b>0</b>	<b>46,000</b>	<b>40,753</b>	<b>0</b>	
<b>Projected Sewer Operations Fund Balance (Undesignated)</b>		<b>135,478</b>	<b>122,630</b>	<b>127,877</b>	<b>174,327</b>	

## 581 Sewer Operations

**The following are descriptions of each line item of the 2013-2014 Revenue budget for Sewer Operations:**

581.000.607.000 Customer Service	Revenue received from commodity charges on Sewer bills.
581.000.607.001 Customer RTS	Revenue received from readiness to serve charge on Sewer Bills.
581.000.626.000 Connection & Fees	Revenue received from new taps and any other such charges that are not penalties.
581.000.656.000 Penalties	Funds collected from late or overdue charges on Sewer Bills.
581.000-665.000 Interest Income	Revenue earned on investments and cash management.

581.000.699.002  
Fund Transfers

Revenue received from transfer for one interest payment on 2011 Water & Wastewater Revenue and Refunding Bonds.

**The following are descriptions of each line item of the Sewer Operations Operational Expenditures budget for 2013-2014:**

581.000.702.000  
Payroll

Percentage of wages paid to employees as provided for in "EMPLOYEE TIME ALLOCATION" attachment.

581.000.713.000  
Health Insurance

Percentage of health insurance premiums paid for employees as provided for in "EMPLOYEE TIME ALLOCATION" attachment.

581.000.714.000  
Health Savings Account

Percentage of employee health savings account contribution as per "EMPLOYEE TIME ALLOCATION" attachment.

581.000.715.000  
FICA

Payroll taxes. (Unemployment premiums, Social Security and Medicare)

581.000.716.000  
GLD Insurance

Percentage of Group Life and Disability insurance premiums for Village employees as per "EMPLOYEE TIME ALLOCATION" attachment.

581.000.717.000  
Employer Retirement

Percentage of Municipal Employees Retirement System premiums as per "EMPLOYEE TIME ALLOCATION" attachment.

581.000.727.000  
Supplies

Costs associated with items for the Wastewater lagoons, lift stations, and collection system. Such as valves, castings, manhole covers, grates, etc.

581.000.728.000  
Supplies To General

Transfer to General Fund for share of overhead expenses.

581.000.801.000  
Contractual

Services provided by non-village employees. Examples Lab analysis, T.H. Eifert, Solar Bees, Rooter Express, and any other outside contractors.

581.000.803.000  
Professional Fees

Legal support, Auditor, and consulting services.

581.000.830.000 Memberships/Training	Costs for staff and elected officials attendance at seminars, conferences, and symposiums.
581.000.920.000 Utilities	Cost for Electricity, Natural gas, and telephone.
581.000.940.000 Equipment Rental	Transfer of funds to “Motor Pool” for maintenance and replacement of motorized equipment such as trucks, mowers, front end loader, etc.
581.000.955.000 Insurance Policies	Percentage of Property pool and liability premiums to Michigan Municipal League.
581.000.970.000 Capital Outlay	One time capital purchases for items costing in excess of \$500.00 as outlined in “CAPITAL OUTLAY” attachment.
581.000.990.000 Bond and Interest Redemption	Principal and interest payments on 2011 Water & Wastewater Revenue and Refunding Bonds. Principal and interest payments on the 2012 Capital Improvement Wastewater Bonds.

		2011- 2012	2012-2013	2012-2013	2013-2014	%
		ACTUAL	AMENDED	PROJECTED	PROPOSED	CHANGE
<b>Fund 592 - WATER OPERATIONS</b>						
<b>REVENUES</b>						
592-000-607.000	CUSTOMER SERVICE	126,000	107,000	98,000	98,000	-9%
592-000-607.001	CUSTOMER READINESS TO SERVE	135,000	140,000	138,000	140,000	0%
592-000-626.000	CONNECTION & FEES	6,100	2,500	2,600	5,700	56%
592-000-656.000	PENALTIES	2,700	3,700	5,900	5,900	37%
592-000-665.000	INTEREST INCOME	400	350	300	300	-17%
592-000-676.000	MISC INCOME	0	0	135	0	
592-000-699.001	DUE FROM WATER RECEIVING	0	0	0	0	
592-000-699.002	FUND TRANSFERS	50,800	44,700	52,612	54,600	18%
592-000-699.010	EXCESS/FUND BALANCE	0	0	0	0	
<b>Total Water Operations Operational Revenues</b>		<b>321,000</b>	<b>298,250</b>	<b>297,547</b>	<b>304,500</b>	<b>2%</b>
<b>EXPENDITURES</b>						
592-000-702.000	PAYROLL	54,000	54,000	53,300	59,000	8%
592-000-713.000	HEALTH INSURANCE	16,000	15,200	14,000	16,400	7%
592-000-714.000	HEALTH SAVINGS ACCOUNT	2,800	1,300	1,169	750	-73%
592-000-715.000	FICA	4,500	5,400	5,300	6,500	17%
592-000-716.000	GLD INSURANCE	600	700	550	700	0%
592-000-717.000	EMPLOYER RETIREMENT	10,400	10,200	9,700	10,000	-2%
592-000-718.000	INSURANCE POLICIES	0	0	0	0	
592-000-727.000	SUPPLIES	9,500	9,000	5,000	18,000	50%
592-000-728.000	SUPPLIES TO GENERAL	1,200	1,200	1,200	3,000	60%
592-000-801.000	CONTRACTUAL	44,100	20,000	12,000	20,000	0%
592-000-802.000	MISC. EXPENSE	0	0	0	0	
592-000-803.000	PROFESSIONAL FEES	4,000	4,000	2,500	32,500	88%
592-000-804.000	SAMPLING	0	0	0	0	
592-000-830.000	MEMBERSHIPS/TRAINING	2,100	2,100	2,000	2,100	0%
592-000-850.000	PHONE	0	0	0	0	
592-000-920.000	UTILITIES	12,500	12,000	12,000	12,000	0%
592-000-930.000	OUTSIDE LABOR	0	0	0	0	
592-000-931.000	WELL MAINTENANCE	0	0	0	0	
592-000-932.000	TOWER MAINTENANCE	0	0	0	0	
592-000-933.000	REPAIR, REPLACEMENT &	0	0	0	0	

	IMPROV					
592-000-940.000	EQUIPMENT RENTAL	6,000	7,500	7,500	9,000	17%
592-000-955.000	INSURANCE POLICIES	1,500	900	842	900	0%
592-000-956.000	MISS DIG	0	0	0	0	
592-000-970.000	CAPITAL OUTLAY	44,690	103,000	103,000	12,900	-698%
592-000-990.000	BOND & INTEREST REDEMPTION	102,100	87,400	87,400	69,100	-26%
592-000-999.010	RESERVE	0	0	0	0	
<b>Total Water Operations Operational Expenditures</b>		<b>315,990</b>	<b>333,900</b>	<b>317,461</b>	<b>272,850</b>	<b>-22%</b>
<b>Net Income (Loss)</b>		<b>5,010</b>	<b>(35,650)</b>	<b>(19,914)</b>	<b>31,650</b>	
<b>Beginning Water Operations Fund Balance (Undesignated)</b>		<b>105,341</b>	<b>100,567</b>	<b>100,567</b>	<b>80,653</b>	
<b>Total Expenditures Paid from Water Operations Fund Balance</b>		<b>0</b>	<b>35,650</b>	<b>19,914</b>	<b>0</b>	
<b>Projected Water Operations Fund Balance (Undesignated)</b>		<b>110,351</b>	<b>64,917</b>	<b>80,653</b>	<b>112,303</b>	

## 592 Water Operations

**The following are descriptions of each line item of the 2013-2014 Revenue budget for Water Operations:**

592.000.607.000 Customer Service	Revenue received from commodity charges on Water bills.
592.000.607.001 Customer RTS	Revenue received from readiness to serve charge on Water Bills
592.000.626.000 Connection & Fees	Revenue received from new taps, turn-on, turn-off fees, and any other such charges that are not penalties.
592.000.656.000 Penalties	Funds collected from late or overdue charges on water bills
592.000.665.000 Interest Income	Revenue earned on investments and cash management account.

592.000.699.002 Revenue received from transfer for one interest payment  
Fund Transfers on 2011 Water & Wastewater Revenue and Refunding  
Bonds and water tower portion of this bond from DDA.

**The following are descriptions of each line item of the Water Operations  
Operational Expenditures budget for 2013-2014:**

592.000.702.000 Percentage of wages paid to employees as provided for  
Payroll in "EMPLOYEE TIME ALLOCATION" attachment.

592.000.713.000 Percentage of health insurance premiums paid for  
Health Insurance employees as provided for in "EMPLOYEE TIME  
ALLOCATION" attachment.

592.000.714.000 Percentage of employee health savings account  
Health Savings Account contribution as per "EMPLOYEE TIME  
ALLOCATION" attachment.

592.000.715.000 Payroll taxes. (Unemployment premiums, Social  
FICA Security and Medicare).

592.000.716.000 Percentage of Group Life and Disability insurance  
GLD Insurance premiums for Village employees as per "EMPLOYEE  
TIME ALLOCATION" attachment.

592.000.717.000 Percentage of Municipal Employees Retirement System  
Employer Retirement premiums as per "EMPLOYEE TIME ALLOCATION"  
attachment.

592.000.727.000 Costs associated with items for the wells, tower, and  
Supplies distribution system. Such as Sodium Phosphate,  
Sodium Hypochlorite, meters, valves, safety items, etc.

592.000.728.000 Transfer to General Fund for share of overhead  
Supplies to General expenses.

592.000.801.000 Services provided by non-village employees. Examples  
Contractual Lab analysis, SCAD support, and any other outside  
contractors.

592.000.803.000 Legal support, Auditor, and consulting services.  
Professional Fees

592.000.830.000 Memberships/Training	Dues paid to professional organizations such as Michigan Rural Water Association, Groundwater Management Board, etc. Costs for staff and elected officials attendance at seminars and conferences.
592.000.920.000 Utilities	Cost for Electricity, Natural gas, and telephone.
592.000.940.000 Equipment Rental	Transfer of funds to “Motor Pool” for maintenance and replacement of motorized equipment such as trucks, mowers, front end loader, etc.
592.000.955.000 Insurance Policies	Percentage of Property pool and liability premiums to Michigan Municipal League.
592.000.970.000 Capital Outlay	One time capital purchases for items costing in excess of \$500.00 as outlined in “CAPITAL OUTLAY” attachment.
592.000.990.000 Bond and Interest Redemption	Principal and interest payments on 2011 Water & Wastewater Revenue and Refunding Bonds.

## **Motor Pool Fund**

The Village of Webberville's Motor Pool Fund owns all the equipment used by the Department of Public Works. This fund provides for repairs, replacement and maintenance of all the motorized equipment. The Motor Pool Fund is funded from transfers from other Village funds from equipment rental expenditures. When a piece of equipment is used, the appropriate Village fund is charged for the usage based on the MDOT's Equipment Rental Rates Schedule C Report.

The Village plans to purchase a pressure washer for general use, a salt spreader to be used for salting the downtown sidewalks and a generator to replace an existing generator.

		2011- 2012	2012-2013	2012-2013	2013-2014	%
		ACTUAL	AMENDED	PROJECTED	PROPOSED	CHANGE
<b>Fund 661 - MOTOR POOL</b>						
<b>REVENUES</b>						
661-000-665.000	INTEREST INCOME	50	100	50	100	0%
661-000-676.000	MISC INCOME	0	0	599	500	100%
661-000-699.001	FUND TRANSFERS	38,000	41,500	47,000	49,000	15%
661-000-699.003	EQUIPMENT RENTAL	0	0	0	0	
661-000-699.010	EXCESS/FUND BALANCE	0	0	0	0	
<b>Total Motor Pool Operational Revenues</b>		<b>38,050</b>	<b>41,600</b>	<b>47,649</b>	<b>49,600</b>	<b>16%</b>
<b>EXPENDITURES</b>						
661-000-731.000	EQUIPMENT MAINTENANCE & SUPPLIES	20,500	21,500	21,500	22,000	2%
661-000-801.000	CONTRACTUAL	5,000	3,000	3,000	3,000	0%
661-000-955.000	INSURANCE POLICIES	4,000	3,800	3,663	4,200	10%
661-000-970.000	CAPITAL OUTLAY	7,700	34,100	32,700	7,000	-387%
661-440-955.000	D.P.W. EXPENDITURES	0	0	0	0	
661-440-955.001	EQUIPMENT PURCHASES	0	0	0	0	
661-440-960.002	INSURANCE POLICIES	0	0	0	0	
661-966-999.010	RESERVE	0	0	0	0	
<b>Total Motor Pool Operational Expenditures</b>		<b>37,200</b>	<b>62,400</b>	<b>60,863</b>	<b>36,200</b>	<b>-72%</b>
<b>Net Income (Loss)</b>		<b>850</b>	<b>(20,800)</b>	<b>(13,214)</b>	<b>13,400</b>	
<b>Beginning Motor Pool Fund Balance (Undesignated)</b>		<b>78,399</b>	<b>73,577</b>	<b>73,577</b>	<b>60,363</b>	
<b>Total Expenditures Paid from Motor Pool Fund Balance</b>		<b>0</b>	<b>20,800</b>	<b>13,214</b>	<b>0</b>	
<b>Projected Motor Pool Fund Balance (Undesignated)</b>		<b>79,249</b>	<b>52,777</b>	<b>60,363</b>	<b>73,763</b>	

**661**  
**Motor Pool**

**The following are descriptions of each line item of the 2013-2014 Revenue budget for Motor Pool:**

661.000.665.000 Interest Income	Revenue earned on investments and cash management account.
661.000.699.001 Fund Transfers	Revenue received from transfers from other Village funds from equipment rental expenditures.

**The following are descriptions of each line item of the Motor Pool Operational Expenditures budget for 2013-2014:**

661.000.731.000 Equipment Maintenance & Supplies	Parts, filters, lubricants, fuel, and other supplies related to repairs and maintenance of motorized equipment by village employees.
661.000.801.000 Contractual	Equipment Serviced by non-village employees. Repairs and maintenance performed by outside shops or service centers.
661.000.955.000 Insurance Policies	Percentage of Property pool and liability premiums to Michigan Municipal League.
661.000.970.000 Capital Outlay	One time capital purchases for items costing in excess of \$500.00 as outlined in "CAPITAL OUTLAY" attachment.

**Fund Balance Summary****Fiscal Year 2013-2014****General Fund**

Beginning General Fund Balance (Undesignated)	152,697	
Total Expenditures Paid from General Fund Balance	24,800	
Projected Ending General Fund Balance (Undesignated)	127,897	
Fund Balance as a Percentage of Expenditures		17%

**Major Streets**

Beginning Major Streets Fund Balance (Undesignated)	372,408	
Total Expenditures Paid from Major Streets Fund Balance	31,950	
Projected Ending Major Streets Fund Balance (Undesignated)	340,458	
Fund Balance as a Percentage of Expenditures		331%

Beginning Major Streets Fund Balance (Designated: Sidewalks)	86,815	
Total Expenditures Paid from Major Streets Fund Balance	-	
Projected Ending Major Streets Fund Balance (Designated: Sidewalks)	86,815	

**Local Streets**

Beginning Local Streets Fund Balance (Undesignated)	91,379	
Total Expenditures Paid from Local Streets Fund Balance	11,350	
Projected Ending Local Streets Fund Balance (Undesignated)	80,029	
Fund Balance as a Percentage of Expenditures		246%

Beginning Local Streets Fund Balance (Designated: Sidewalks)	57,877	
Total Expenditures Paid from Local Streets Fund Balance	-	
Projected Ending Local Streets Fund Balance (Designated: Sidewalks)	57,877	

**Municipal Streets**

Beginning Municipal Streets Fund Balance (Undesignated)	26,434	
Total Expenditures Paid from Municipal Streets Fund Balance	-	
Projected Ending Municipal Streets Fund Balance (Undesignated)	46,534	
Fund Balance as a Percentage of Expenditures		99%

**Sewer Operations**

Beginning Sewer Operations Fund Balance (Undesignated)	127,877	
Total Expenditures Paid from Sewer Operations Fund Balance	-	
Projected Ending Sewer Operations Fund Balance (Undesignated)	174,327	

Fund Balance as a Percentage of Expenditures 61%

<b>Water Operations</b>	
Beginning Water Operations Fund Balance (Undesignated)	80,653
Total Expenditures Paid from Water Operations Fund Balance	-
Projected Ending Water Operations Fund Balance (Undesignated)	112,303
Fund Balance as a Percentage of Expenditures	41%

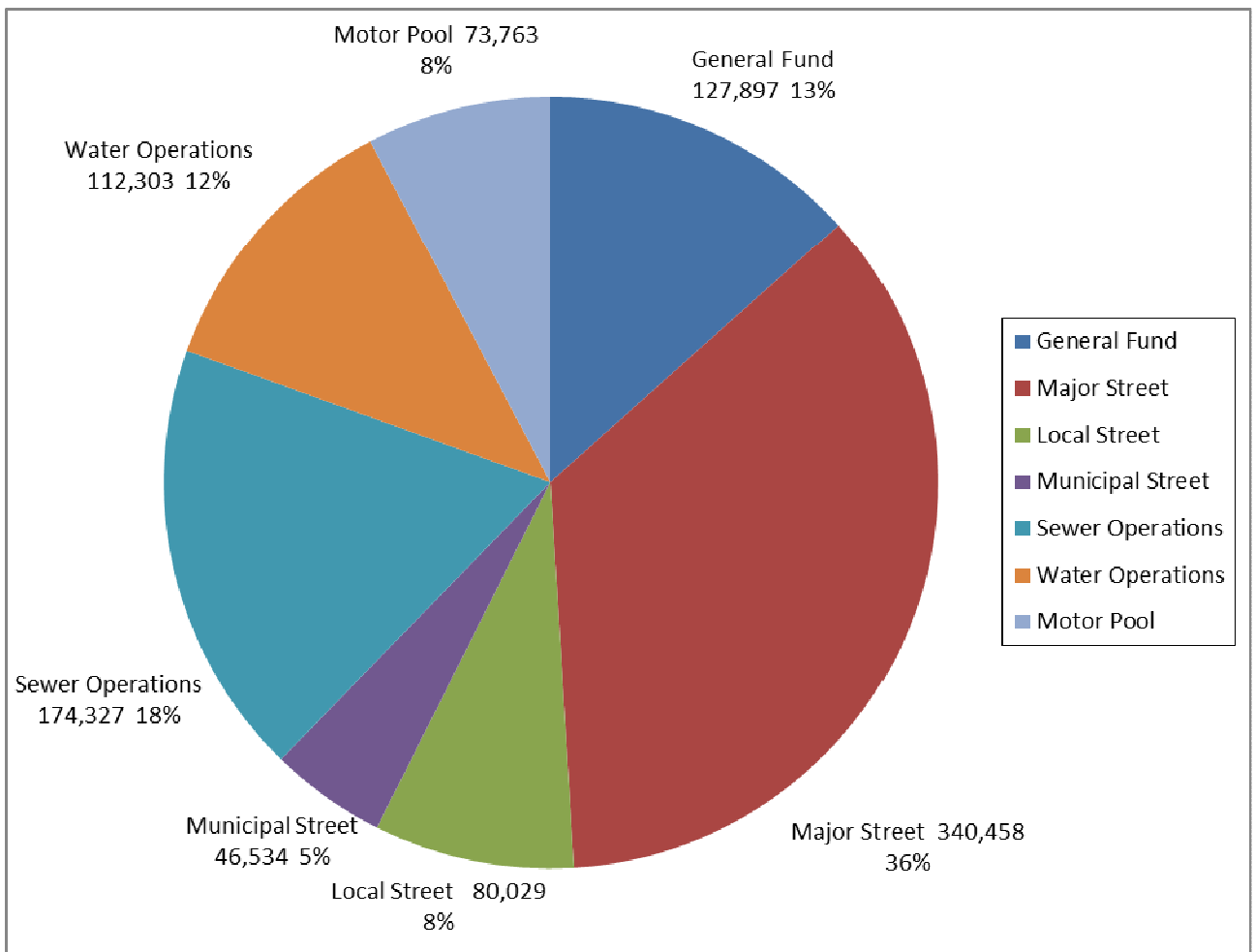
<b>Motor Pool</b>	
Beginning Motor Pool Fund Balance (Undesignated)	60,363
Total Expenditures Paid from Motor Pool Fund Balance	-
Projected Ending Motor Pool Fund Balance (Undesignated)	73,763
Fund Balance as a Percentage of Expenditures	203%

<b>Grand Total Projected Ending Fund Balance (Undesignated)</b>	
<b>Grand Total Projected Ending Fund Balance (Designated)</b>	

Staff recommends a minimum Fund Balance of 15% be maintained in each fund.

Projected Ending Fund Balance (Undesignated) By Fund		
General Fund	127,897	13%
Major Street	340,458	36%
Local Street	80,029	8%
Municipal Street	46,534	5%
Sewer Operations	174,327	18%
Water Operations	112,303	12%
Motor Pool	73,763	8%
<b>Total</b>	<b>955,311</b>	<b>100%</b>



**Capital Outlay Projects  
2013-2014**

<b>101-101-970.000</b>	.NET Tax Software	1,750
	Council Chairs	1,000
	Office Phone System	650
	D.P.W. Building	4,800
<b>Total</b>		<b>8,200</b>
<b>202-000-970.000</b>	D.P.W. Building	4,800
	Salt Building Prints	3,000
<b>Total</b>		<b>7,800</b>
<b>203-000-970.000</b>	D.P.W. Building	4,800
	Salt Building Prints	2,000
<b>Total</b>		<b>6,800</b>
<b>581-000-970.000</b>	Duck Weed Control Chemicals	5,500
	D.P.W. Building	9,900
<b>Total</b>		<b>15,400</b>
<b>592-000-970.000</b>	2-Chemical Feed Pumps	2,000
	De-Watering Pump	1,000
	D.P.W. Building	9,900
<b>Total</b>		<b>12,900</b>
<b>661-000-970.000</b>	Pressure Washer	4,000
	Salt Spreader	1,000
	Generator	2,000
<b>Total</b>		<b>7,000</b>



## Employee Time Allocation

2013-2014 Fiscal Year

Jaymee	Percentage	Wages	702	FICA	715	Retirement	717	Life Ins.	716	Health Ins.	713	H.S.A.	714
<b>Deputy Clerk/Treas</b>	<b>of Time</b>	<b>\$38,500</b>		<b>11%</b>		<b>3.20%</b>		<b>\$475</b>		<b>\$13,077</b>		<b>\$500</b>	
General	5%	\$1,925		\$212		\$62		\$24		\$654		\$25	
Major St.	5%	\$1,925		\$212		\$62		\$24		\$654		\$25	
Local St.	5%	\$1,925		\$212		\$62		\$24		\$654		\$25	
Sewer	40%	\$15,400		\$1,694		\$493		\$190		\$5,231		\$200	
Water	45%	\$17,325		\$1,906		\$554		\$214		\$5,885		\$225	
<b>Totals</b>	<b>100%</b>	<b>\$38,500</b>		<b>\$4,235</b>		<b>\$1,232</b>		<b>\$475</b>		<b>\$13,077</b>		<b>\$500</b>	

Rachel	Percentage	Wages	702	FICA	715	Retirement	717	Life Ins.	716	Health Ins.	713	H.S.A.	714
<b>Clerk/Treasurer</b>	<b>of Time</b>	<b>\$ 44,500</b>		<b>11%</b>		<b>3.20%</b>		<b>\$500</b>		<b>\$13,077</b>		<b>\$500</b>	
General	35%	\$15,575		\$1,713		\$498		\$175		\$4,577		\$175	
Major St.	10%	\$4,450		\$490		\$142		\$50		\$1,308		\$50	
Local St.	5%	\$2,225		\$245		\$71		\$25		\$654		\$25	
Sewer	25%	\$11,125		\$1,224		\$356		\$125		\$3,269		\$125	
Water	25%	\$11,125		\$1,224		\$356		\$125		\$3,269		\$125	
<b>Totals</b>	<b>100%</b>	<b>\$44,500</b>		<b>\$4,895</b>		<b>\$1,424</b>		<b>\$500</b>		<b>\$13,077</b>		<b>\$500</b>	

John	Percentage	Wages	702	FICA	715	Retirement	717	Life Ins.	716	Health Ins.	713	H.S.A.	714
<b>D.P.W. Laborer</b>	<b>of Time</b>	<b>\$ 39,500</b>		<b>11%</b>		<b>3.20%</b>		<b>\$475</b>		<b>\$10,287</b>		<b>\$500</b>	
General	10%	\$3,950		\$435		\$126		\$48		\$1,029		\$50	
Major St.	14%	\$5,530		\$608		\$177		\$67		\$1,440		\$70	

Local St.	6%	\$2,370	\$261	\$76	\$29	\$617	\$30
Sewer	35%	\$13,825	\$1,521	\$442	\$166	\$3,600	\$175
Water	35%	\$13,825	\$1,521	\$442	\$166	\$3,600	\$175
<b>Totals</b>	<b>100%</b>	<b>\$39,500</b>	<b>\$4,345</b>	<b>\$1,264</b>	<b>\$475</b>	<b>\$10,287</b>	<b>\$500</b>

<b>Mike</b>	<b>Percentage</b>	<b>Wages</b>	<b>702</b>	<b>FICA</b>	<b>715</b>	<b>Retirement</b>	<b>717</b>	<b>Life Ins.</b>	<b>716</b>	<b>Health Ins.</b>	<b>713</b>	<b>H.S.A.</b>	<b>714</b>
<b>D.P.W. Supervisor</b>	<b>of Time</b>	<b>\$ 53,500</b>		<b>11%</b>		<b>3.20%</b>		<b>\$500</b>		<b>\$11,787</b>		<b>\$500</b>	
General	15%	\$8,025	\$883	\$257	\$75	\$1,768	\$75						
Major St.	14%	\$7,490	\$824	\$240	\$70	\$1,650	\$70						
Local St.	6%	\$3,210	\$353	\$103	\$30	\$707	\$30						
Sewer	35%	\$18,725	\$2,060	\$599	\$175	\$4,125	\$175						
Water	30%	\$16,050	\$1,766	\$514	\$150	\$3,536	\$150						
<b>Totals</b>	<b>100%</b>	<b>\$53,500</b>	<b>\$5,885</b>	<b>\$1,712</b>	<b>\$500</b>	<b>\$11,787</b>	<b>\$500</b>						

<b>Wanda</b>	<b>Percentage</b>	<b>Wages</b>	<b>702</b>	<b>FICA</b>
<b>Crossing Guard</b>	<b>of Time</b>	<b>1,800</b>		<b>11%</b>
General	100%	\$1,800	\$198	
<b>Totals</b>	<b>100%</b>	<b>\$1,800</b>	<b>\$198</b>	

<b>FUND TOTALS</b>	<b>Wages</b>	<b>702</b>	<b>FICA</b>	<b>715</b>	<b>Retirement</b>	<b>717</b>	<b>Life Ins.</b>	<b>716</b>	<b>Health Ins.</b>	<b>713</b>	<b>H.S.A.</b>	<b>714</b>
General	\$31,275	18%	\$3,440	18%	\$943	17%	\$321	16%	\$8,028	17%	\$325	16%
Major St.	\$19,395	11%	\$2,133	11%	\$621	11%	\$210	11%	\$5,052	10%	\$215	11%
Local St.	\$9,730	5%	\$1,070	5%	\$311	6%	\$107	6%	\$2,632	5%	\$110	6%

Sewer	\$59,075	33%	\$6,498	33%	\$1,890	34%	\$656	34%	\$16,226	34%	\$675	34%
Water	\$58,325	33%	\$6,416	33%	\$1,866	33%	\$655	34%	\$16,290	34%	\$675	34%
	\$177,800	100%	\$19,558	100%	\$5,632	100%	\$1,950	100%	\$48,228	100%	\$2,000	100%

<b>MERS Funding</b>	<b>717</b>	<b>\$ 24,000</b>
General		4,019.32
Major St.		2,644.77
Local St.		1,326.82
Sewer		8,055.68
Water		7,953.41
		<b>\$ 24,000</b>

<b>Total Payroll &amp; Fringe Benefits</b>	
Wages	177,800
FICA	19,558
MERS	29,632
GLD Ins	1,950
Health Ins.	48,228
H.S.A.	2,000
<b>Total</b>	<b>\$ 279,168</b>

