

# Village of Webberville Budget

2015 – 2016



*The mission of the Village of Webberville is too 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..... Mel Lewis  
Trustee.....Rob Oesterle  
Trustee.....Lisa Berger

Employees

Clerk/Treasurer ..... Jaymee Hord  
Deputy Clerk/Treasurer ..... Shelly Miller  
Department of Public Works Supervisor .....Mike Killackey  
Department of Public Works .....

**101**  
**General**

**The following are descriptions of each line item of the 2015-2016  
General Fund Revenue budget for the General Fund:**

101.000.402.000 Property Taxes	Revenue from collection of real and personal property taxes.
101-000-481-000 Building Permits	Revenue from collection of building permits and building projects.
101-000-481-001 Zoning Permits	Revenue from collection of zoning permits and code enforcements.
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 2015-2016:**

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	Percentage of health insurance premiums paid for

Health Insurance	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 ALLOCATION” attachment.
101.101.715.000 FICA	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 .
101.101.801.003 Contractual: Community and Economic Development	Community and Economic Development services provided by non-village employees. Examples include economic development services.

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.

**The following are descriptions of each line item of the General Fund – Building Department Expenditure Fund for 2015-2016:**

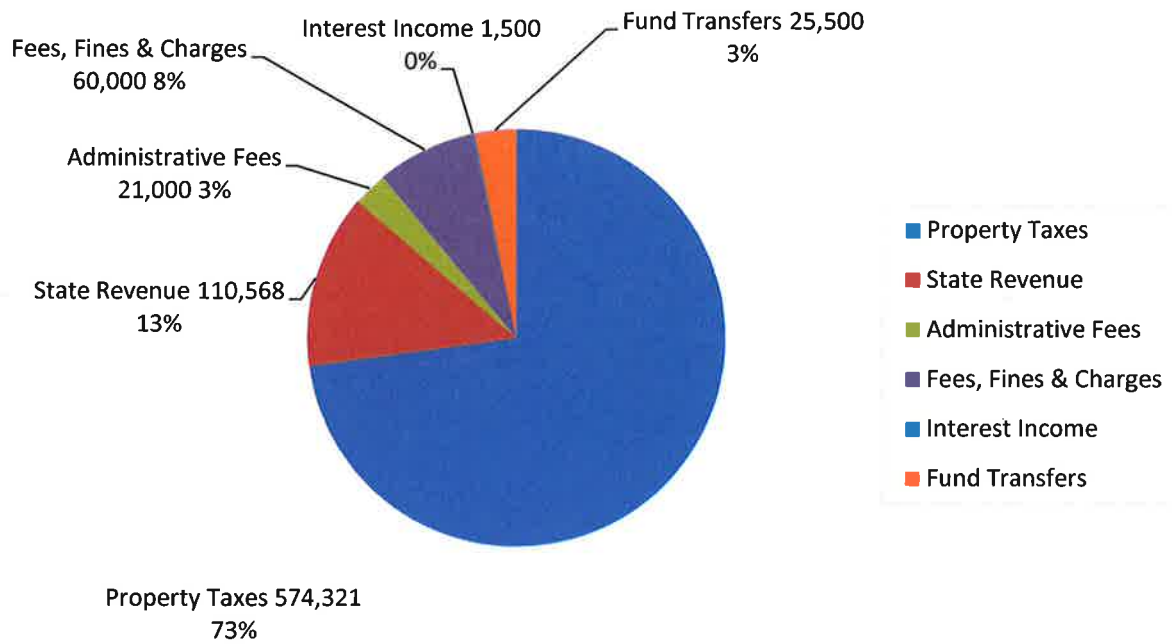
101-371-726-000 Office Supplies	Purchases related to office equipment and supplies for the Building Department.
101-371-801-000 Contractual	Building/Zoning Permits, projects and code enforcement costs. Such as McKenna and monthly fees.
101-371-801-001 Contractual: Planning	Planning Services associated with building and Zoning. Such as McKenna's Planning Services.

		2013-2014	2014-2015	2014-15	2015-16	%
		FINAL	AMENDED	PROJECTED	PROPOSED	CHANGE
<b>Fund 101 - GENERAL FUND</b>						
<b>REVENUES</b>						
101-000-402.000	PROPERTY TAXES	545,348	574,321	609,000	618,000	8%
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	9,995	15,000	40,000	25,000	67%
101-000-481.001	ZONING PERMIT FEES	0	0	0	20,000	0%
101-000-487.000	FRANCHISE FEE	0	0	0	0	
101-000-574.003	STATE REVENUE SHARING	114,680	108,400	108,400	110,568	2%
101-000-608.000	ADMINISTRATIVE FEES	21,223	21,000	10,000	13,000	-38%
101-000-609.000	FEES, FINES & CHARGES	58,200	60,000	75,000	70,000	17%
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	693	500	1,077	1,000	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	930	1,000	1,076	1,000	0%
101-000-699.001	FUND TRANSFERS	27,270	25,500	20,284	25,000	-2%
101-000-699.002	DDA INCOME	0	0	0	0	
101-000-699.010	EXCESS/FUND BALANCE	193,191	154,630	154,630	154,630	0%
<b>Total General Fund Operational Revenue</b>		<b>971,530</b>	<b>960,351</b>	<b>1,019,467</b>	<b>1,038,198</b>	<b>8%</b>

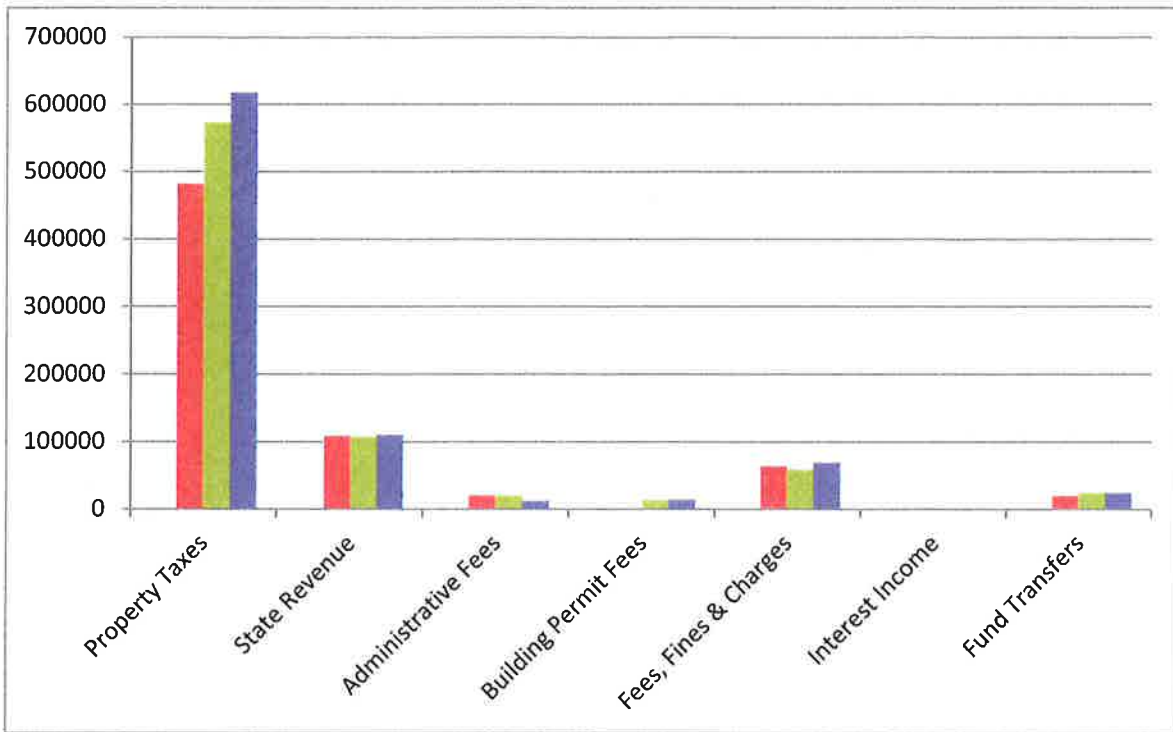
		2013-2014	2014-15	2014-15	2015-16	%
		ACTUAL	AMENDED	PROJECTED	PROPOSED	CHANGE
<b>EXPENDITURES</b>						
101-101-702.000	PAYROLL	46,000	47,380	47,380	47,380	0%
101-101-704.000	ELECTED OFFICIAL	0	0	0	0	
101-101-713.000	HEALTH INSURANCE	7,577	8,100	8,305	8,500	5%
101-101-714.000	HEALTH SAVINGS ACCOUNT	0	0	0	0	
101-101-715.000	FICA	5,228	5,975	5,195	5,350	-10%
101-101-716.000	GLD INSURANCE	424	437	425	425	-3%
101-101-717.000	EMPLOYER RETIREMENT	5,167	5,323	5,323	5,760	8%
101-101-726.000	OFFICE EQUIPMENT/SUPPLIES	6,900	7,500	12,500	9,000	20%
101-101-728.000	POSTAGE & PUBLISHING	6,894	7,700	5,600	7,000	-9%
101-101-730.000	BLDG. MAINTENANCE	1,708	14,000	3,500	25,000	79%
101-101-740.000	SALT	7,792	8,000	12,700	13,000	63%
101-101-801.000	CONTRACTUAL	24,000	24,500	27,500	28,000	14%
101-101-801.001	CONTRACTUAL: PUBLIC SAFETY	236,015	238,000	238,000	249,015	5%
101-101-801.002	CONTRACTUAL: PUBLIC WORKS	87,000	95,000	90,000	95,000	0%
101-101-801.003	CONTRACTUAL: COMM/ECON DEV	50,000	20,000	18,500	10,000	-50%
101-101-803.000	PROFESSIONAL FEES	2,800	15,000	5,000	10,000	-33%
101-101-830.000	MEMBERSHIPS/TRAINING	2,500	5,000	5,000	7,500	50%
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	1,000	1,000	3,000	2,000	100%
101-101-900.000	LEGAL ADS	0	0	0	0	
101-101-920.000	UTILITIES	87,000	87,000	80,000	85,000	-2%
101-101-927.000	OFFICE SUPPLIES	0	0	0	0	
101-101-940.000	EQUIPMENT RENTAL	10,000	10,000	26,000	18,000	80%
101-101-955.000	INSURANCE POLICIES	7,500	7,500	7,750	8,000	7%
101-101-961.000	PROPERTY TAX-425 AGREEMENT	0	0	0	0	
101-101-970.000	CAPITAL OUTLAY	7,500	8,040	0	25,000	211%
101-101-977.000	EQUIPMENT NON MOTORIZED	0	0	0	0	
101-101-991.000	CULTURE CENTER/REPUBLIC	0	0	0	0	
101-101-999.001	DDA/TIF DISTRICT	130,198	108,000	126,648	128,675	19%
101-301-702.000	LAW ENFORCEMENT SERVICES	0	0	0	0	
Dept. 371 Building Department		0	0	0	0	
101-371-726.000	OFFICE EQUIPMENT/SUPPLIES	1,050	1,050	950	1,500	43%
101-371-801-000	CONTRACTUAL	0	0	65,000	60,000	0%
101-371-801-003	CONTRACTUAL: COMM/ECON DEV	0	0	19,250	25,000	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	128,297	129,600	129,600	129,600	0%
101-966-999.020	INGHAM COUNTY DRAIN	0	0	0	0	
<b>Total General Fund Operating Expenditures</b>		<b>874,842</b>	<b>854,105</b>	<b>943,126</b>	<b>1,010,094</b>	<b>18%</b>

<b>Net Income (Loss)</b>	<b>96,688</b>	<b>106,246</b>	<b>76,341</b>	<b>28,104</b>	<b>-74%</b>
<b>Beginning General Fund Balance (Undesignated)</b>	<b>193,191</b>	<b>154,630</b>	<b>154,630</b>	<b>154,630</b>	<b>0%</b>
<b>Projected Municipal Street Fund Balance (Undesignated)</b>	<b>289,879</b>	<b>260,876</b>	<b>230,971</b>	<b>182,734</b>	<b>-30%</b>

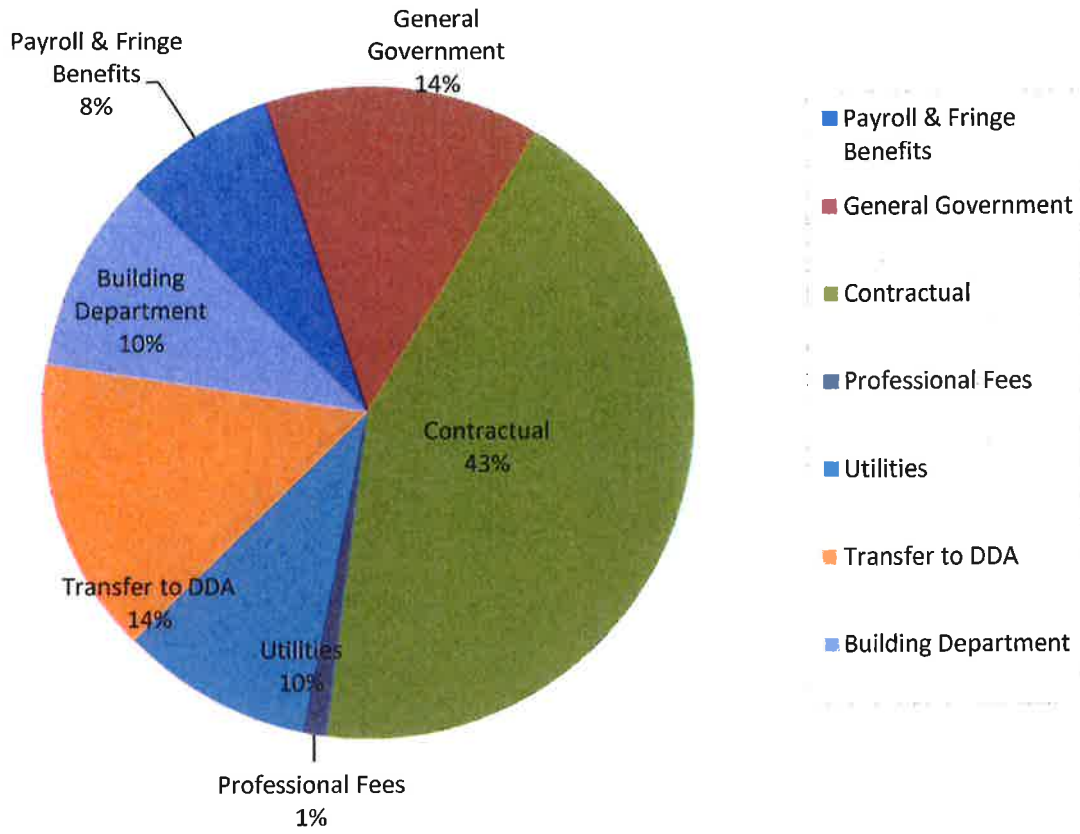




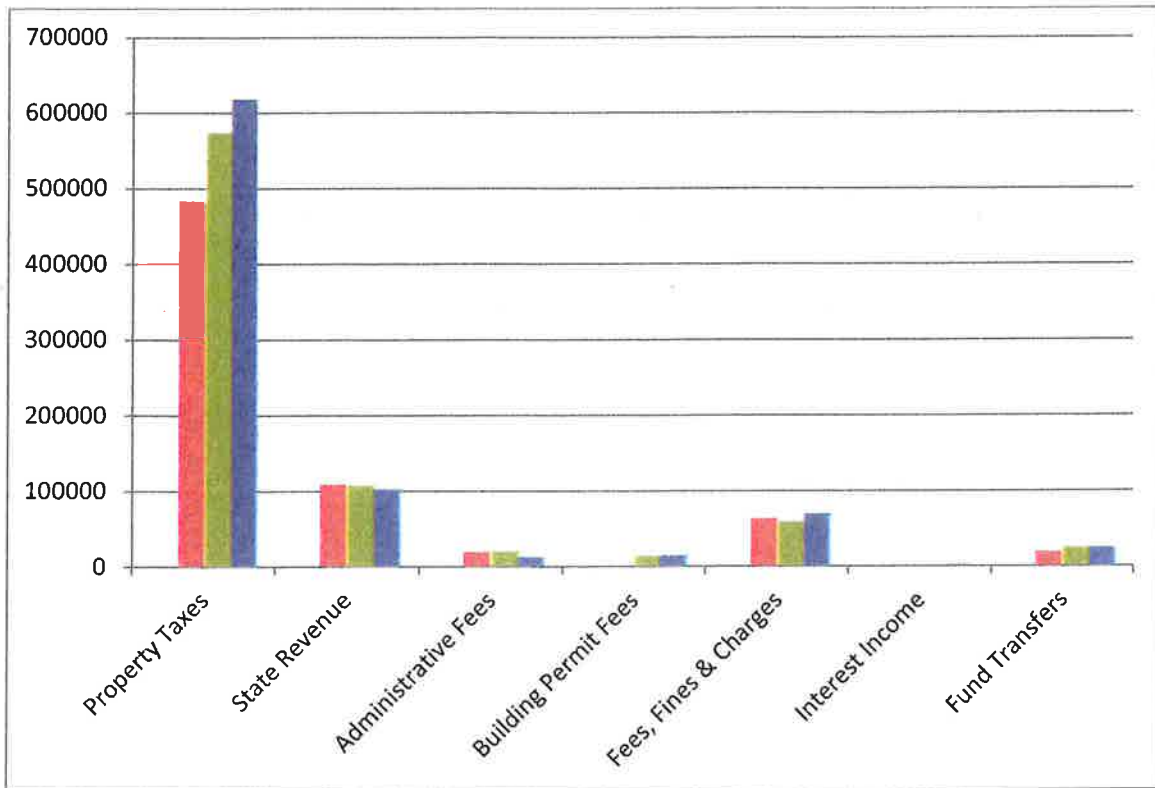
General Fund Revenues		
Property Taxes	\$ 574,321	73%
State Revenue	\$ 110,568	13%
Administrative Fees	\$ 21,000	3%
Fees, Fines & Charges	\$ 60,000	8%
Interest Income	\$ 1,500	0%
Fund Transfers	\$ 25,500	3%
<b>Total General Fund Revenues</b>	<b>\$ 792,889</b>	<b>100%</b>



<b>General Fund Revenue History</b>				
	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>
Property Taxes	\$ 501,000	\$ 482,000	\$ 574,321	\$ 618,000
State Revenue	\$ 110,000	\$ 109,000	\$ 108,400	\$ 110,568
Administrative Fees	\$ 20,800	\$ 20,475	\$ 21,000	\$ 13,000
Building Permit Fees	\$ -	\$ -	\$ 15,000	\$ 15,000
Fees, Fines & Charges	\$ 66,000	\$ 64,000	\$ 60,000	\$ 70,000
Interest Income	\$ 750	\$ 1,840	\$ 1,500	\$ 2,000
Fund Transfers	\$ 42,000	\$ 20,000	\$ 25,500	\$ 25,000
<b>Total General Fund Revenues</b>	<b>\$ 740,550</b>	<b>\$ 697,315</b>	<b>\$ 805,721</b>	<b>\$ 853,568</b>



General Fund Expenditures		
Payroll & Fringe Benefits	67,415	8%
General Government	120,889	14%
Contractual	382,015	43%
Professional Fees	10,000	1%
Utilities	85,000	10%
Transfer to DDA	128,675	15%
Building Department	86,500	10%
<b>Total General Fund Expenditure</b>	<b>880,494</b>	<b>100%</b>



General Fund Expenditure History				
	2012-2013	2013-2014	2014-2015	2015-2016
Payroll & Fringe Benefits	\$ 67,193	\$ 64,396	\$ 67,215	\$ 67,415
General Government	\$ 91,923	\$ 68,740	\$ 68,740	\$ 120,889
Contractual	\$ 378,700	\$ 377,500	\$ 377,500	\$ 467,015
Professional Fees	\$ 23,000	\$ 2,800	\$ 15,000	\$ 10,000
Utilities	\$ 82,000	\$ 87,000	\$ 87,000	\$ 85,000
Transfer to DDA			\$ 108,000	\$ 128,675
Building Department			\$ 1,050	\$ 86,500
<b>Total General Fund Expenditure</b>	<b>\$ 642,816</b>	<b>\$ 600,436</b>	<b>\$ 724,505</b>	<b>\$ 965,494</b>

**Long Term Debt Summary as of Fiscal 2015-2016 & Current Payment Obligations**

<b>Fund Servicing Debt</b>	<b>Description of Debt</b>	<b>Years to Pay</b>	<b>Term Ending Date</b>	<b>Outstanding as of 3/31/2015</b>	<b>2015-2016 Principal Payment</b>	<b>2015-2016 Interest Payment</b>
Water & Sewer Enterprise Funds	\$3,310,000 Water & Sewer Revenue & Refunding Bonds, Series 1994 4.135%	4	2018	\$ 441,435	\$ 94,000	\$ 15,692
Sewer Enterprise Fund	\$251,000 Capital Improvement Bond, Series 2012 2.450%	5	2019	\$ 201,276	\$ 28,000	\$ 4,386

<b>Total Outstanding Debt</b>	<b>\$ 642,711</b>
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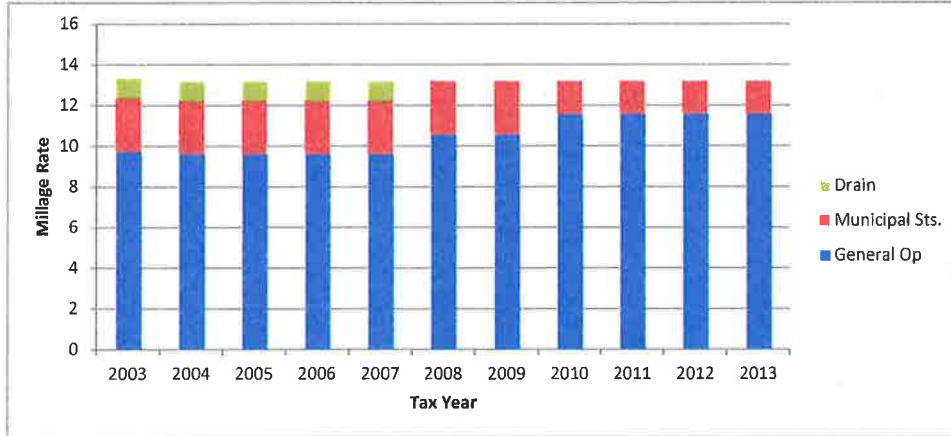
<b>Current Year Principal Payments</b>	<b>\$ 122,000</b>
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<b>Current Year Interest Payments</b>	<b>\$ 20,078</b>
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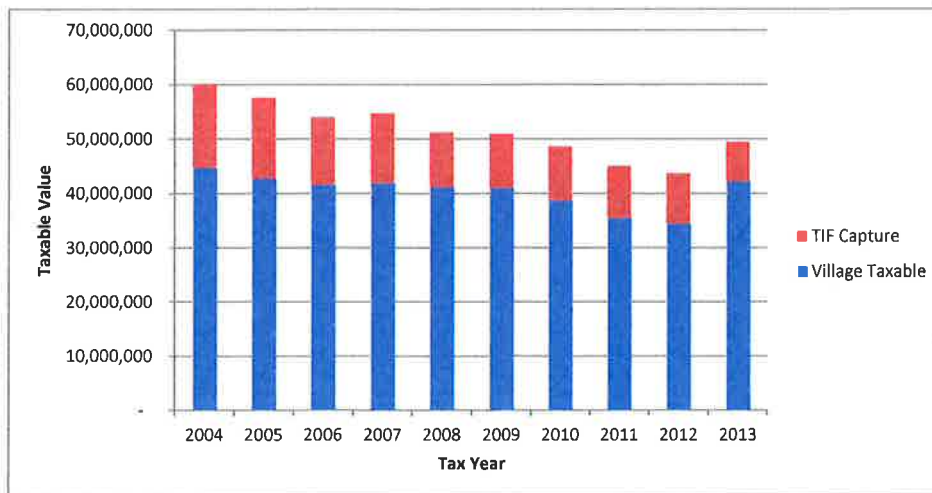
<b>2014-2015 Combined Debt Service</b>	<b>\$ 142,078</b>
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<b>Fiscal Year</b>	<b>State Revenue</b>	<b>%</b>	<b>Increase/</b>
<b>Ending</b>	<b>Sharing</b>	<b>Change</b>	<b>(Decrease)</b>
2001	\$192,558		
2002	\$169,977	-12%	(\$22,581)
2003	\$169,554	0%	(\$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)
2013	\$110,600	-2%	(\$1,900)
Projected 2014	\$108,400	-2%	(\$2,200)
Proposed 2015	\$110,568	2%	\$2,168
<b>Total State Revenue Sharing Cuts</b>			<b>(\$81,990)</b>

Village Millage Rate History				
Tax Year	General Op	Municipal Sts.	Drain	Total
2003	9.7618	2.6232	0.9752	13,3602
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	9.6453	2.5919	0.9628	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
2013	11.6081	1.5919		13.2



Village Taxable Value History			
Tax Year	Total Taxable Value	Village Taxable	TIF Capture
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
2013	49,475,912	42,274,853	7,201,059



# ee Time Allocation

15-2016 Fiscal Year

Shelly \$13.39	Percentage	Wages	702	FICA	715	Retirement	717	Life Ins.	716	Health Ins.	713
<b>Deputy Clerk/Tr</b>	<b>of Time</b>	<b>\$30,000</b>		<b>11%</b>		<b>3.20%</b>		<b>\$350</b>		<b>\$20,365</b>	
General	5%	\$1,500		\$165		\$48		\$18		\$1,018	
Major St.	5%	\$1,500		\$165		\$48		\$18		\$1,018	
Local St.	5%	\$1,500		\$165		\$48		\$18		\$1,018	
Sewer	40%	\$12,000		\$1,320		\$384		\$140		\$8,146	
Water	45%	\$13,500		\$1,485		\$432		\$158		\$9,164	
<b>Totals</b>	<b>100%</b>	<b>\$30,000</b>		<b>\$3,300</b>		<b>\$960</b>		<b>\$350</b>		<b>\$20,365</b>	

Jaymee \$21.21	Percentage	Wages	702	FICA	715	Retirement	717	Life Ins.	716	Health Ins.	713
<b>Clerk/Treasurer</b>	<b>of Time</b>	<b>\$46,000</b>		<b>11%</b>		<b>3.20%</b>		<b>\$475</b>		<b>\$13,135</b>	
General	35%	\$16,100		\$1,771		\$515		\$166		\$4,597	
Major St.	10%	\$4,600		\$506		\$147		\$48		\$1,314	
Local St.	5%	\$2,300		\$253		\$74		\$24		\$657	
Sewer	25%	\$11,500		\$1,265		\$368		\$119		\$3,284	
Water	25%	\$11,500		\$1,265		\$368		\$119		\$3,284	
<b>Totals</b>	<b>100%</b>	<b>\$46,000</b>		<b>\$5,060</b>		<b>\$1,472</b>		<b>\$475</b>		<b>\$13,135</b>	

D.P.W. Laborer	Percentage	Wages	702	FICA	715	Retirement	717	Life Ins.	716	Health Ins.	713
<b>\$16.00</b>	<b>of Time</b>	<b>\$35,000</b>		<b>11%</b>		<b>3.20%</b>		<b>\$510</b>		<b>\$20,365</b>	
General	7%	\$2,450		\$270		\$78		\$36		\$1,426	
Major St.	17%	\$5,950		\$655		\$190		\$87		\$3,462	
Local St.	6%	\$2,100		\$231		\$67		\$31		\$1,222	
Sewer	35%	\$12,250		\$1,348		\$392		\$179		\$7,128	
Water	35%	\$12,250		\$1,348		\$392		\$179		\$7,128	
<b>Totals</b>	<b>100%</b>	<b>\$35,000</b>		<b>\$3,850</b>		<b>\$1,120</b>		<b>\$510</b>		<b>\$20,365</b>	



Mike \$25.26	Percentage	Wages	702	FICA	715	Retirement	717	Life Ins.	716	Health Ins.	713
<b>D.P.W. Supervi:</b>	<b>of Time</b>	<b>\$ 60,000</b>		<b>11%</b>		<b>3.20%</b>		<b>\$510</b>		<b>\$12,575</b>	
General	10%	\$6,000		\$660		\$192		\$51		\$1,258	
Major St.	19%	\$11,400		\$1,254		\$365		\$97		\$2,389	
Local St.	6%	\$3,600		\$396		\$115		\$31		\$755	
Sewer	35%	\$21,000		\$2,310		\$672		\$179		\$4,401	
Water	30%	\$18,000		\$1,980		\$576		\$153		\$3,773	
<b>Totals</b>	<b>100%</b>	<b>\$60,000</b>		<b>\$6,600</b>		<b>\$1,920</b>		<b>\$510</b>		<b>\$12,575</b>	

Wanda	Percentage	Wages	702	FICA
<b>Crossing Guar:</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>

D.P.W. Season:	Percentage	Wages	702	FICA	715
<b>\$9.00</b>	<b>of Time</b>	<b>\$ 9,270</b>		<b>11%</b>	
General	7%	\$649		\$71	
Major St.	17%	\$1,576		\$173	
Local St.	6%	\$556		\$61	
Sewer	35%	\$3,245		\$357	
Water	35%	\$3,245		\$357	
<b>Totals</b>	<b>100%</b>	<b>\$9,270</b>		<b>\$1,020</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>
General	\$28,499	16%	\$3,064	16%	\$834	15%	\$270	15%	\$8,299	12%
Major St.	\$25,026	14%	\$2,580	14%	\$750	14%	\$249	13%	\$8,183	12%
Local St.	\$10,056	6%	\$1,045	5%	\$304	6%	\$102	6%	\$3,651	5%
Sewer	\$59,995	33%	\$6,243	33%	\$1,816	33%	\$616	33%	\$22,959	35%
Water	\$58,495	32%	\$6,078	32%	\$1,768	32%	\$608	33%	\$23,348	35%
	\$182,070	100%	\$19,008	100%	\$5,472	100%	\$1,845	100%	\$66,440	100%

<b>MERS Funding</b>	<b>717</b>	<b>\$ 26,000</b>
General	3,960.82	
Major St.	3,565.50	
Local St.	1,444.44	
Sewer	8,628.65	
Water	8,400.58	
	<b>\$ 26,000</b>	

<b>ayroll &amp; Fringe Benefits</b>	
Wages	182,070
FICA	19,008
MERS	31,472
GLD Ins	1,845
Health Ins.	66,440
H.S.A.	0
<b>Total</b>	<b>\$ 300,835</b>

**Capital Outlay Projects  
2015 - 2016**

**General**

<b>101-101-97</b> .NET Software (3 Apps) Office	\$ 6,945.00
.NET Software Planning	\$ 4,040.00
Support @\$1270/year Annually	\$ 1,270.00
Implement & Train .NET	\$ 5,400.00
.NET Software Equip	\$ 3,686.00
HP Laser Printer	\$ 584.00
DPW Computer & Microsoft 2013	\$ 1,150.00
DPW Battery Back Up	\$ 75.00
DPW Moitors (2)	\$ 250.00
Back Office Computer & 2013 Microsoft	\$ 1,150.00
Humidifier Office	\$ 300.00
Christmas Tree	\$ 150.00

**Total** **\$ 25,000.00**

**Sewer**

<b>581-000-97</b> Duck Weed Control Chemicals	\$ 5,000.00
New Valves @ Lagoon (2)	\$ 10,000.00
<b>Security Fencing</b>	<b>\$ 15,000.00</b>

**Total** **\$ 30,000.00**

**Motor Pool**

<b>661-000-97</b> Boss Vee Blade - 2500 GMC	\$ 6,000.00
Vac Truck - used - Annual Payment	\$ 30,000.00
New Truck - Dodge Replacement	\$ 30,000.00

**Total** **\$ 66,000.00**

**Building Authority Fund**

New Kitchen Stove	600
New Carpet - Foyer	2500
New Vacuum - for Hall	100
New Microwave - for Kitchen	97

**Total** **3297**

**202**  
**Major Streets**

**The following are descriptions of each line item of the 2015-2016 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 2015-2016:**

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.

		2013-2014	2014-15	2014-15	2015-16	%
		ADOPTED	ADOPTED	PROJECTED	PROPOSED	CHANGE
<b>Fund 202 - MAJOR STREETS</b>						
<b>REVENUES</b>						
202-000-546.000	HIGHWAY FUNDS	68,509	68,500	69,067	70,000	2%
202-000-550.000	METRO ACT MONIES	4,348	4,000	4,000	4,000	0%
202-000-665.000	INTEREST INCOME	750	750	514	500	-33%
202-000-671.000	MISC INCOME	0	0	0	0	
202-000-699.002	FUND TRANSFERS	0	0	0	0	
202-000-699.010	EXCESS/FUND BALANCE	378,259	378,259	378,259	378,259	0%
<b>Total Major Streets Operational Revenues</b>		<b>451,866</b>	<b>451,509</b>	<b>451,840</b>	<b>452,759</b>	<b>0%</b>
<b>EXPENDITURES</b>						
202-000-702.000	PAYROLL	15,799	20,600	20,600	25,000	21%
202-000-713.000	HEALTH INSURANCE	4,445	4,578	4,884	5,000	9%
202-000-714.000	HEALTH SAVINGS ACCOUNT	0	0	0	0	
202-000-715.000	FICA	1,580	1,627	1,627	2,500	54%
202-000-716.000	GLD INSURANCE	279	288	288	297	3%
202-000-717.000	EMPLOYER RETIREMENT	2,489	2,563	2,563	4,320	69%
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	7,000	10,000	13,000	10,000	0%
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	36,000	70,000	58,500	45,000	-36%
202-000-930.000	SIGNS/POSTS	0	0	0	0	
202-000-940.000	EQUIPMENT RENTAL	27,000	12,000	20,000	18,000	50%
202-000-970.000	CAPITAL OUTLAY	4,500	168,000	176,200	0	-100%
202-000-999.004	TRANSFER TO GENERAL/SALT	3,500	4,500	8,000	8,000	78%
202-000-999.010	RESERVE	343,458	157,458	144,553	144,553	-8%
<b>Total Major Street Operational Expenditures</b>		<b>446,850</b>	<b>452,414</b>	<b>451,015</b>	<b>263,470</b>	<b>-42%</b>
<b>Net Income (Loss)</b>		<b>5,016</b>	<b>(905)</b>	<b>825</b>	<b>189,289</b>	<b>-21016%</b>
<b>Beginning Major Streets Fund Balance (Undesignated)</b>		<b>378,259</b>	<b>378,259</b>	<b>378,259</b>	<b>378,259</b>	<b>0%</b>
<b>Projected Major Street Fund Balance (Undesignated)</b>		<b>383,275</b>	<b>377,354</b>	<b>379,084</b>	<b>567,548</b>	<b>50%</b>

**203**  
**Local Streets**

**The following are descriptions of each line item of the 2015-2016 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 2015-2016:**

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.



		2014-15	2014-15	2014-15	2015-16	%
		ADOPTED	ADOPTED	PROJECTED	PROPOSED	CHANGE
<b>Fund 203 - LOCAL STREETS</b>						
<b>REVENUES</b>						
203-000-546.000	HIGHWAY FUND	22,874	22,800	23,873	24,254	6%
203-000-550.000	METRO ACT MONIES	0	0	0	0	
203-000-665.000	INTEREST INCOME	229	200	98	100	-50%
203-000-671.000	MISC INCOME	0	0	0	0	
203-000-699.002	FUND TRANSFERS	0	0	0	0	
203-000-699.010	EXCESS/FUND BALANC	91,479	91,479	91,479	91,479	0%
<b>Total Local Street Operational Revenues</b>		<b>114,582</b>	<b>114,479</b>	<b>115,450</b>	<b>115,833</b>	<b>1%</b>
<b>EXPENDITURES</b>						
203-000-702.000	PAYROLL	6,620	11,000	11,000	11,000	0%
203-000-713.000	HEALTH INSURANCE	224	2,290	2,442	3,000	31%
203-000-714.000	HEALTH SAVINGS ACCO	0	0	0	0	
203-000-715.000	FICA	890	917	917	1,000	9%
203-000-716.000	GLD INSURANCE	131	135	135	140	4%
203-000-717.000	EMPLOYER RETIREMEN	1,167	1,202	1,202	1,750	46%
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	4,129	2,000	3,000	2,000	0%
203-000-744.000	GRAVEL	0	0	0	0	
203-000-802.000	PROFESSIONAL FEES	300	2,300	1,300	35,000	1422%
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	6,300	4,500	36,050	7,000	56%
203-000-970.000	CAPITAL OUTLAY	4,800	37,000	7,000	0	-100%
203-000-999.004	TRANSFER TO GENERA	0	3,500	5,000	5,000	43%
203-000-999.010	RESERVE	0	0	0	0	
<b>Total Local Street Operational Expenditu</b>		<b>25,361</b>	<b>65,644</b>	<b>68,846</b>	<b>66,690</b>	<b>2%</b>
<b>Net Income (Loss)</b>		<b>89,221</b>	<b>48,835</b>	<b>46,604</b>	<b>49,143</b>	<b>1%</b>
<b>Beginning Local Streets Fund Balance (Ur</b>		<b>91,479</b>	<b>91,479</b>	<b>91,479</b>	<b>91,479</b>	<b>0%</b>
<b>Projected Local Street Fund Balance (Unc</b>		<b>180,700</b>	<b>140,314</b>	<b>138,083</b>	<b>140,622</b>	<b>0%</b>

**204**  
**Municipal Streets**

**The following are descriptions of each line item of the 2015-2016 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 2015 - 2016:**

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.

	2013-14	2014-15	2014-15	2015-16	%	
	ADOPTED	ADOPTED	PROJECTED	PROPOSED	CHANGE	
<b>Fund 204 - MUNICIPAL STREETS</b>						
<b>REVENUES</b>						
204-000-402.000	PROPERTY TAXES	74,780	78,760	82,579	83,900	7%
204-000-403.000	PERSONAL PROPERTY TAX	0	0	0	0	
204-000-665.000	INTEREST INCOME	100	100	98	100	0%
204-000-699.001	FUND TRANSFERS	0	0	0	0	
204-000-699.010	EXCESS/FUND BALANCE	26,434	26,434	26,434	26,434	0%
<b>Total Municipal Streets Operational Revenues</b>		<b>101,314</b>	<b>105,294</b>	<b>109,111</b>	<b>110,434</b>	<b>5%</b>
<b>EXPENDITURES</b>						
204-000-801.000	CONTRACTUAL	28,993	32,000	16,225	17,000	-47%
204-000-961.000	PROPERTY TAX-425 AGREEMENT	0	0	0	0	
204-000-999.002	TRANSFER TO MAJOR ST	0	0	0	0	
204-000-999.003	TRANSFER TO LOCAL ST	0	0	0	0	
204-000-999.010	RESERVE	46,354	46,354	46,354	46,354	0%
204-000-999.020	INGHAM COUNTY DRAIN	0	0	0	0	
204-000-999.021	DDA/TIF DISTRICT	17,855	15,000	17,270	17,546	17%
<b>Total Municipal Streets Operational Expenditures</b>		<b>93,202</b>	<b>93,354</b>	<b>79,849</b>	<b>80,900</b>	<b>-13%</b>
<b>Net Income (Loss)</b>		<b>8,112</b>	<b>11,940</b>	<b>29,262</b>	<b>29,534</b>	<b>147%</b>
<b>Beginning Municipal Streets Fund Balance (Undesigna</b>		<b>26,434</b>	<b>26,434</b>	<b>26,434</b>	<b>26,434</b>	<b>0%</b>
<b>Projected Municipal Street Fund Balance (Undesigna</b>		<b>34,546</b>	<b>38,374</b>	<b>55,696</b>	<b>55,968</b>	<b>46%</b>

**581**  
**Sewer Operations**

**The following are descriptions of each line item of the 2015-2016 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 2015-2016:**

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.

		2013-2014	2014-15	2014-15	2015-16	%
		ACTUAL	ADFOPTED	PROJECTED	PROPOSED	CHANGE
<b>Fund 581 - SEWER OPERATIONS</b>						
<b>REVENUES</b>						
581-000-607.000	CUSTOMER SERVICE	125,000	127,500	127,500	135,150	6%
581-000-607.001	CUSTOMER READINESS TO SERVE	161,000	164,200	168,500	176,500	7%
581-000-626.000	CONNECTION & FEES	167	6,120	6,120	12,959	112%
581-000-656.000	PENALTIES	6,880	7,000	9,700	10,282	47%
581-000-665.000	INTEREST INCOME	200	200	293	300	50%
581-000-671.000	MISC INCOME	115	0	55	0	
581-000-699.001	DUE FROM SEWER RECEIVING	0	0	0	0	
581-000-699.002	FUND TRANSFERS	28,500	29,070	29,070	30,233	4%
581-000-699.010	EXCESS/FUND BALANCE	128,377	128,377	128,377	128,377	0%
<b>Total Sewer Operations Operational Revenues</b>		<b>450,239</b>	<b>462,467</b>	<b>469,615</b>	<b>493,801</b>	<b>7%</b>
<b>EXPENDITURES</b>						
581-000-702.000	PAYROLL	50,699	61,800	61,800	61,800	0%
581-000-713.000	HEALTH INSURANCE	15,111	16,789	16,609	23,000	37%
581-000-714.000	HEALTH SAVINGS ACCOUNT	4,331	0	0	0	
581-000-715.000	FICA	885	6,695	6,695	6,896	3%
581-000-716.000	GLD INSURANCE	7,843	800	800	881	10%
581-000-717.000	EMPLOYER RETIREMENT	2,500	10,000	10,000	10,450	5%
581-000-718.000	INSURANCE POLICIES	0	0	0	0	
581-000-727.000	SUPPLIES	2,500	2,500	2,500	2,500	0%
581-000-728.000	SUPPLIES TO GENERAL	3,000	3,000	3,000	3,000	0%
581-000-800.000	TRAINING	0	0	0	0	
581-000-801.000	CONTRACTUAL	28,000	42,000	39,000	40,000	-5%
581-000-802.000	MISC EXPENSE	0	0	0	0	
581-000-803.000	PROFESSIONAL FEES	2,500	2,500	2,500	2,500	0%
581-000-804.000	SAMPLING	0	0	0	0	
581-000-830.000	MEMBERSHIPS/TRAINING	1,000	1,000	1,000	1,000	0%
581-000-850.000	PHONE	0	0	0	0	
581-000-920.000	UTILITIES	9,000	9,500	9,500	9,500	0%
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	15,000	12,000	15,600	18,000	50%
581-000-955.000	INSURANCE POLICIES	400	400	400	400	0%
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	13,200	5,500	5,500	30,000	445%
581-000-990.000	BOND & INTEREST REDEMPTION	114,000	114,000	96,449	95,372	-16%
581-000-999.010	RESERVE	174,827	174,827	174,003	174,003	0%
<b>Total Sewer Operations Operational Expenditures</b>		<b>444,796</b>	<b>463,311</b>	<b>445,356</b>	<b>479,302</b>	<b>3%</b>
<b>Net Income (Loss)</b>						
		5,443	(844)	24,259	14,499	-1818%
<b>Beginning Sewer Operations Fund Balance (Undesignated)</b>						
		128,377	128,377	128,377	128,377	0%
<b>Projected Sewer Operations Fund Balance (Undesignated)</b>						
		133,820	127,533	152,636	142,876	12%

**592**  
**Water Operations**

**The following are descriptions of each line item of the 2015-2016 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 Fund Transfers	Revenue received from transfer for one interest payment 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 2015-2016:**

592.000.702.000 Payroll	Percentage of wages paid to employees as provided for in "EMPLOYEE TIME ALLOCATION" attachment.
592.000.713.000 Health Insurance	Percentage of health insurance premiums paid for employees as provided for in "EMPLOYEE TIME ALLOCATION" attachment.
592.000.714.000 Health Savings Account	Percentage of employee health savings account contribution as per "EMPLOYEE TIME ALLOCATION" attachment.
592.000.715.000 FICA	Payroll taxes. (Unemployment premiums, Social Security and Medicare).

592.000.716.000 GLD Insurance	Percentage of Group Life and Disability insurance premiums for Village employees as per “EMPLOYEE TIME ALLOCATION” attachment.
592.000.717.000 Employer Retirement	Percentage of Municipal Employees Retirement System premiums as per “EMPLOYEE TIME ALLOCATION” attachment.
592.000.727.000 Supplies	Costs associated with items for the wells, tower, and distribution system. Such as Sodium Phosphate, Sodium Hypochlorite, meters, valves, safety items, etc.
592.000.728.000 Supplies to General	Transfer to General Fund for share of overhead expenses.
592.000.801.000 Contractual	Services provided by non-village employees. Examples Lab analysis, SCAD support, and any other outside contractors.
592.000.803.000 Professional Fees	Legal support, Auditor, and consulting services.
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.



		2013-2014	2014-15	2014-15	2015-16	%
		ACTUAL	ADOPTED	PROJECTED	PROPOSED	CHANGE
<b>Fund 592 - WATER OPERATIONS</b>						
<b>REVENUES</b>						
592-000-607.000	CUSTOMER SERVICE	98,000	99,960	108,000	114,480	15%
592-000-607.001	CUSTOMER READINESS TO SERVE	140,000	142,800	154,000	163,240	14%
592-000-626.000	CONNECTION & FEES	5,700	5,814	3,576	7,153	23%
592-000-656.000	PENALTIES	5,900	6,018	7,700	8,162	36%
592-000-665.000	INTEREST INCOME	300	300	294	300	0%
592-000-676.000	MISC INCOME	458	0	0	0	
592-000-699.001	DUE FROM WATER RECEIVING	0	0	0	0	
592-000-699.002	FUND TRANSFERS	54,600	54,600	54,600	55,473	2%
592-000-699.010	EXCESS/FUND BALANCE	80,653	80,653	80,653	80,653	0%
<b>Total Water Operations Operational Revenues</b>		<b>385,611</b>	<b>390,145</b>	<b>408,823</b>	<b>429,461</b>	<b>10%</b>
<b>EXPENDITURES</b>						
592-000-702.000	PAYROLL	50,561	60,770	62,000	68,000	12%
592-000-713.000	HEALTH INSURANCE	15,110	16,892	16,609	25,000	48%
592-000-714.000	HEALTH SAVINGS ACCOUNT	0	0	0	0	
592-000-715.000	FICA	4,398	6,500	6,500	6,695	3%
592-000-716.000	GLD INSURANCE	884	900	900	927	3%
592-000-717.000	EMPLOYER RETIREMENT	7,823	10,000	10,000	10,170	2%
592-000-718.000	INSURANCE POLICIES		0	0	0	
592-000-727.000	SUPPLIES	20,000	15,000	22,500	20,000	33%
592-000-728.000	SUPPLIES TO GENERAL	3,000	3,000	3,000	3,000	0%
592-000-801.000	CONTRACTUAL	45,000	55,000	63,000	30,000	-45%
592-000-802.000	MISC. EXPENSE	0	0	0	0	
592-000-803.000	PROFESSIONAL FEES	7,500	10,000	2,000	20,000	100%
592-000-804.000	SAMPLING	0	0	0	0	
592-000-830.000	MEMBERSHIPS/TRAINING	1,500	1,800	1,800	1,800	0%
592-000-850.000	PHONE	0	0	0	0	
592-000-920.000	UTILITIES	14,000	12,000	13,600	15,000	25%
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 & IMPROV	0	0	0	0	
592-000-940.000	EQUIPMENT RENTAL	12,000	12,000	18,000	18,000	50%
592-000-955.000	INSURANCE POLICIES	900	900	905	905	1%
592-000-956.000	MISS DIG	0	0	0	0	
592-000-970.000	CAPITAL OUTLAY	12,500	2,000	2,100	0	-100%
592-000-990.000	BOND & INTEREST REDEMPTION	69,100	69,100	49,068	48,265	-30%
592-000-999.010	RESERVE	112,303	112,303	97,098	97,098	-14%
<b>Total Water Operations Operational Expenditures</b>		<b>376,579</b>	<b>388,165</b>	<b>369,080</b>	<b>364,860</b>	<b>-6%</b>
<b>Net Income (Loss)</b>		<b>9,032</b>	<b>1,980</b>	<b>39,743</b>	<b>64,601</b>	<b>3163%</b>
<b>Beginning Water Operations Fund Balance (Undesignated)</b>		<b>80,653</b>	<b>80,653</b>	<b>80,653</b>	<b>80,653</b>	<b>0%</b>
<b>Projected Water Operations Fund Balance (Undesignated)</b>		<b>89,685</b>	<b>82,633</b>	<b>120,396</b>	<b>145,254</b>	<b>76%</b>

**661**  
**Motor Pool**

**The following are descriptions of each line item of the 2015-2016 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 2015-2016:**

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.

		2013-2014	2014-15	2014-15	2015-16	%
		ACTUAL	ADOPTED	PROJECTED	PROPOSED	CHANGE
<b>Fund 661 - MOTOR POOL</b>						
<b>REVENUES</b>						
661-000-665.000	INTEREST INCOME	100	75	73	75	0%
661-000-676.000	MISC INCOME	515	500	612	500	0%
661-000-699.001	FUND TRANSFERS	57,300	49,000	81,000	80,000	63%
661-000-699.003	EQUIPMENT RENTAL	0	0	0	0	
661-000-699.010	EXCESS/FUND BALANCE	60,363	60,363	60,363	60,363	0%
<b>Total Motor Pool Operational Revenues</b>		<b>118,278</b>	<b>109,938</b>	<b>142,048</b>	<b>140,938</b>	<b>22%</b>
<b>EXPENDITURES</b>						
661-000-731.000	EQUIPMENT MAINTENANCE & SUPPLIES	30,000	27,000	27,500	27,000	0%
661-000-801.000	CONTRACTUAL	3,000	3,000	8,200	5,000	67%
661-000-955.000	INSURANCE POLICIES	4,200	4,200	4,200	4,200	0%
661-000-970.000	CAPITAL OUTLAY	7,000	54,500	49,300	66,000	21%
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	73,763	21,263	21,263	21,263	0%
<b>Total Motor Pool Operational Expenditures</b>		<b>117,963</b>	<b>109,963</b>	<b>110,463</b>	<b>123,463</b>	<b>11%</b>
<b>Net Income (Loss)</b>		<b>315</b>	<b>(25)</b>	<b>31,585</b>	<b>17,475</b>	<b>100%</b>
<b>Beginning Motor Pool Fund Balance (Undesignated)</b>		<b>60,363</b>	<b>60,363</b>	<b>60,363</b>	<b>60,363</b>	<b>0%</b>
<b>Projected Motor Pool Fund Balance (Undesignated)</b>		<b>60,678</b>	<b>60,338</b>	<b>91,948</b>	<b>77,838</b>	<b>22%</b>