

*Village of Webberville*  
**BUDGET**  
*Fiscal Year 2012-2013*



*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..... John Leonard  
President Pro Tem..... Tom Oliver  
Trustee..... Robert Ackerman  
Trustee..... Matthew Boldizar  
Trustee..... Dennis Kelly

Employees

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

# Long Term Debt

In 2011 the Village paid off the \$350,000 Webberville Cultural Center Bond. This bond was used to renovate and put an addition on the an existing building that would become the Village Office, the Webberville Branch of the Capital Area District Library and the Community Hall.

Also 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 bond has a fixed interest rate of 4.135% for remaining seven years of the loan.

The Village is in the process of bonding to install a sanitary sewer lift station near the Kalamink Creek. It is anticipated that the bonding and project will be complete by the end of the summer 2012. 100% of this bond will be paid for out of the Sewer Operating Fund.

## Long Term Debt Summary as of Fiscal 2011-2012 & Current Payment Obligations

Fund Servicing Debt	Description of Debt	Years to Pay	Term Ending Date	Outstanding as of 3/31/2011	2012-2013 Principal Payment	2012-2013 Interest Payment
Water & Sewer Enterprise Funds	\$3,310,000  Water & Sewer Revenue & Refunding Bonds, Series 1994 4.135%	7	2018	\$ 994,450	\$ 154,000	\$ 32,108

<b>Total Outstanding Debt</b>	<b>\$ 994,450</b>
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<b>Current Year Principal Payments</b>	<b>\$ 154,000</b>
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<b>Current Year Interest Payments</b>	<b>\$ 32,108</b>
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<b>2012-2013 Combined Debt Service</b>	<b>\$ 186,108</b>
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# 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 1.39% less than what was collected during the 2011 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 2012-2013 general fund operating budget. There have been proposals by the Michigan legislature to eliminate the personal property tax for businesses throughout the State. The elimination of personal property taxes would result in a further estimated reduction of general property tax revenue of \$57,000. Currently no action has been taken by the legislature to eliminate the personal property tax therefore the revenue will remain in the Village budget.

State Revenue Sharing has been on a continual decline for approximately four years and is predicted to decrease another 4% in 2012-2013 due to the continued decrease in state sales tax collections.

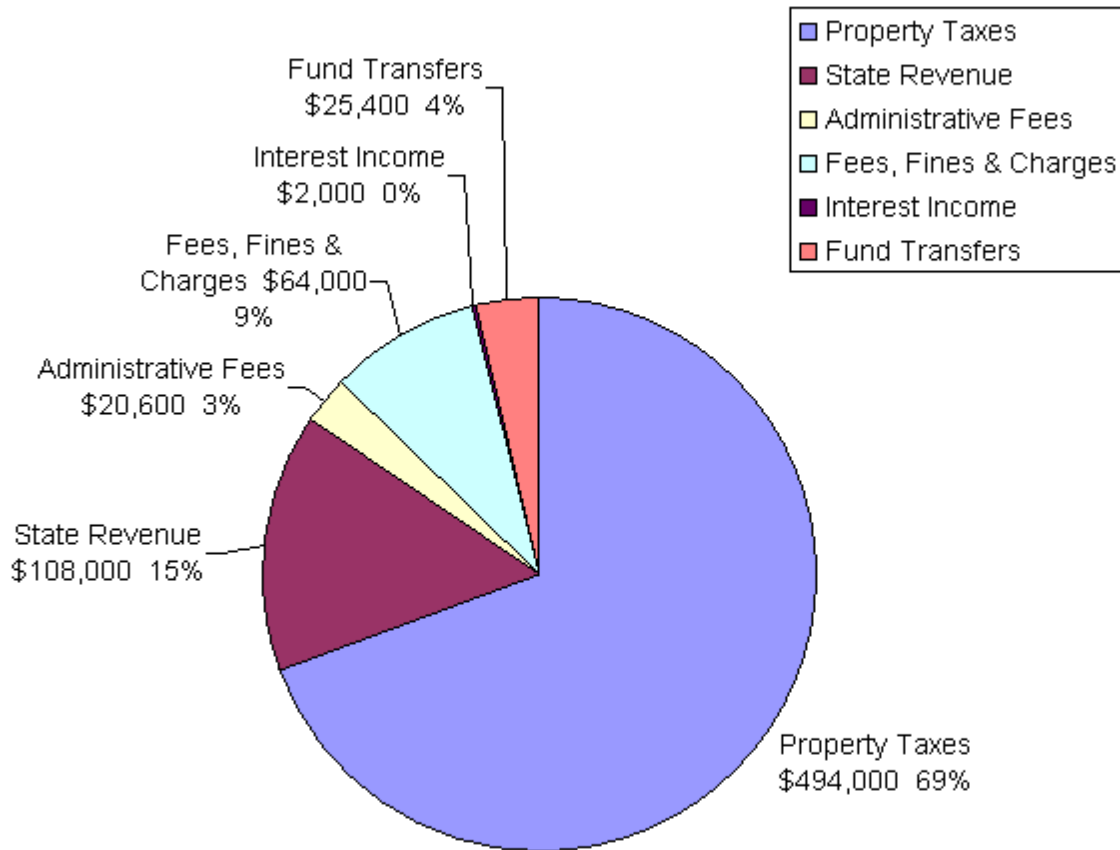
The General Administration of the Village is all the day to day activities that are required to operate the Village. The departments considered under general administration are the Village Council, Zoning Administrator, Clerk/Treasurer and Village Attorney. Wages and benefits of all four full time Village 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, 2012, is for 80 hours of coverage each week for \$55.69 per hour. The contract beginning July 1, 2012 will increase by 2% to \$56.86 per hour.

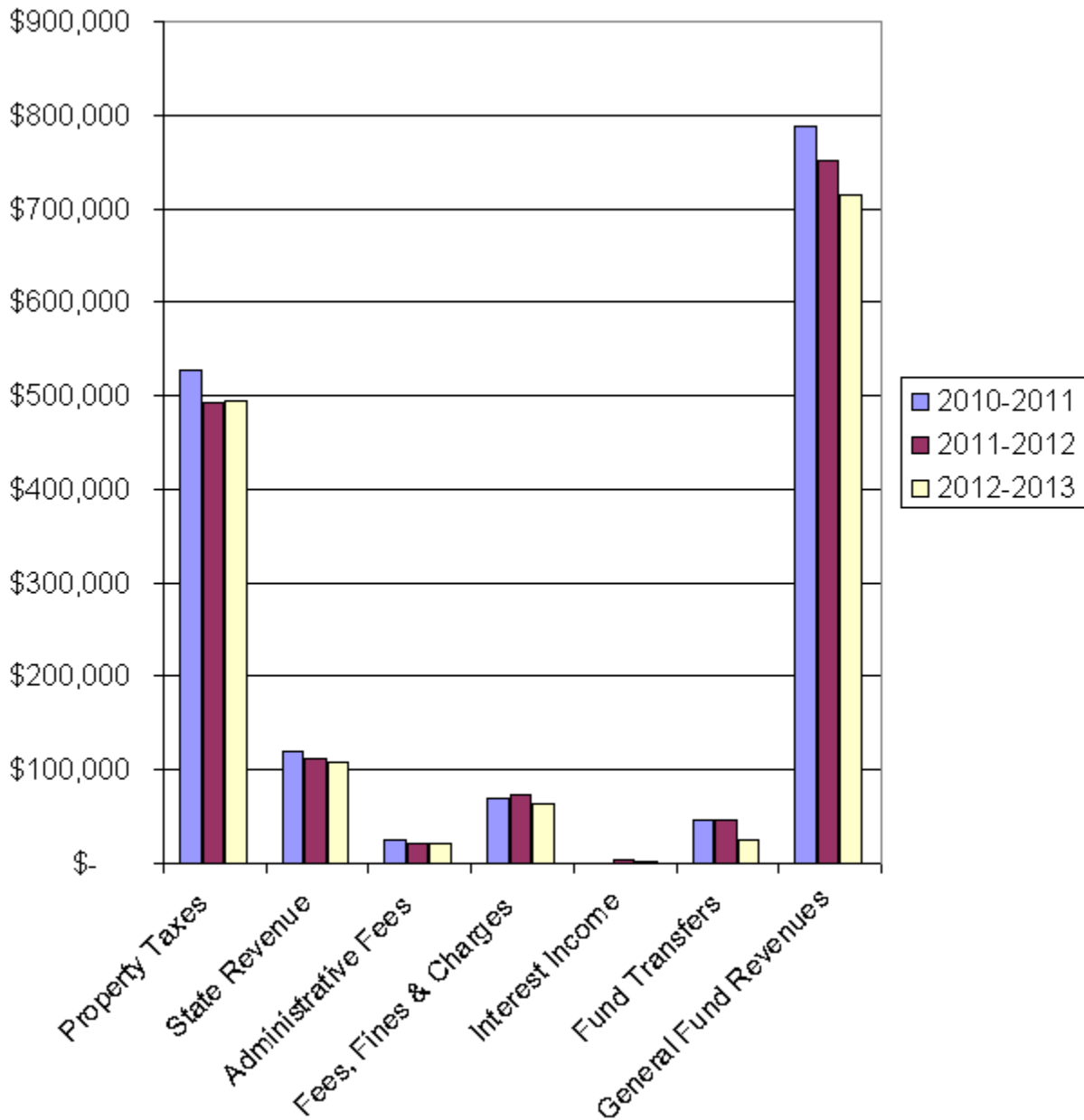
The Village of Webberville established the Webberville Downtown Development Authority (WDDA) in 1984 for the purpose of using captured tax revenue to improve the deterioration of the property values in the Downtown Development District. Currently the WDDA captures an estimated \$112,000 of the Villages 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.

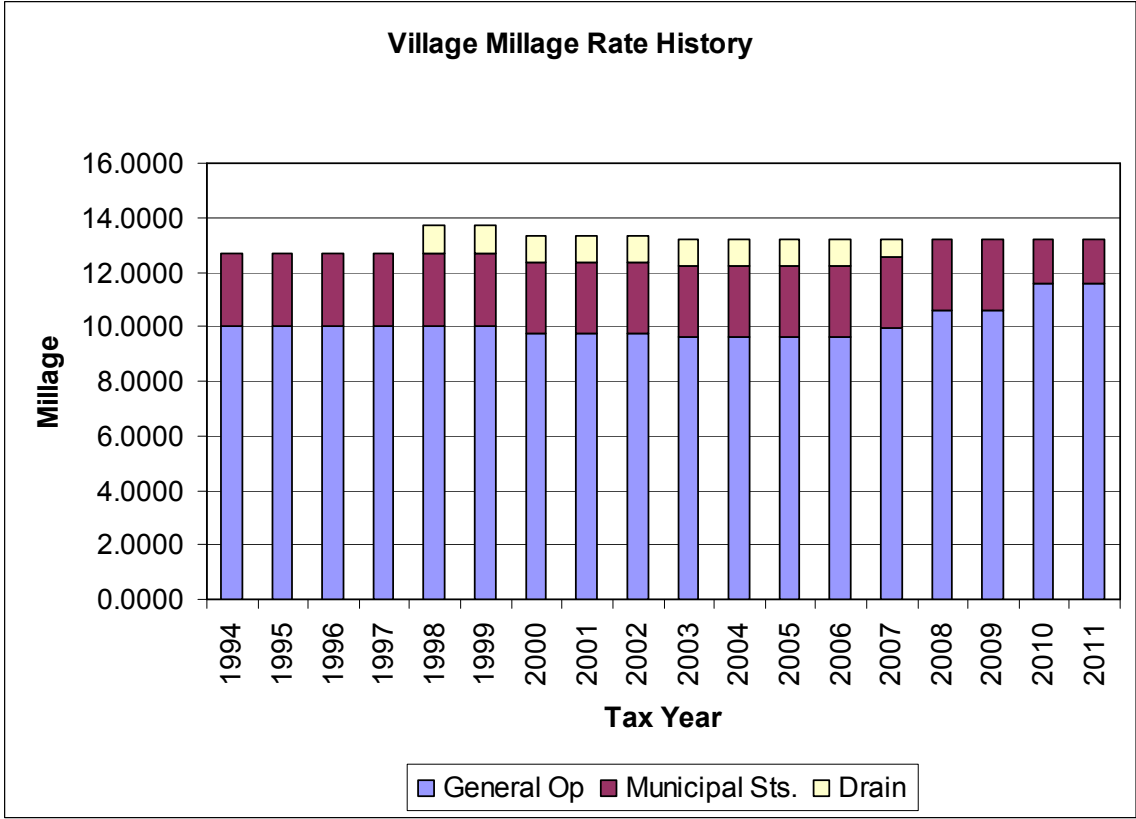
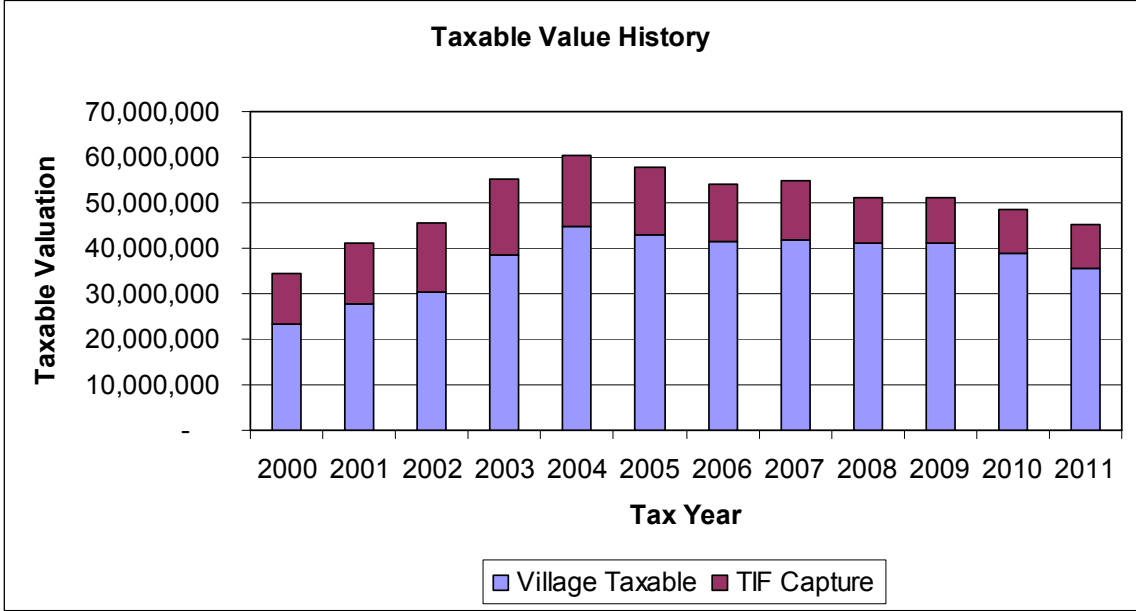
		2010- 2011	2011-2012	2011-2012	2012-2013	%
		ACTUAL	AMENDED	ESTIMATE	PROPOSED	CHANGE
<b>Fund 101 - GENERAL FUND</b>						
<b>REVENUES</b>						
101-000-402.000	PROPERTY TAXES	475,000	501,000	493,000	494,000	-1%
101-000-403.000	ADMIN FEE PTAF	5,900	0	0	0	
101-000-410.000	PERSONAL PROPERTY TAX	51,000	0	0	0	
101-000-415.000	FEE FOR DELQ. UTILITIES	2,500	0	0	0	
101-000-419.000	TRAILER TAX	550	0	0	0	
101-000-480.001	LIQUOR CONTROL FEES	650	0	0	0	
101-000-481.000	BUILDING PERMIT FEES	0	0	0	0	
101-000-481.001	ZONING PERMIT FEES	3,000	0	0	0	
101-000-487.000	FRANCHISE FEE	4,800	0	0	0	
101-000-574.003	STATE REVENUE SHARING	115,000	110,000	112,500	108,000	-2%
101-000-608.000	ADMINISTRATIVE FEES	0	20,800	20,500	20,600	-1%
101-000-609.000	FEES, FINES & CHARGES	0	66,000	74,000	64,000	-3%
101-000-626.000	REFUSE COLLECTION	54,000	0	0	0	
101-000-656.000	ORDINANCE FINES	3,500	0	0	0	
101-000-665.000	INTEREST INCOME	500	750	2,300	1,000	25%
101-000-667.001	HALL REVENUE LEROY TOWNSHIP	900	0	0	0	
101-000-667.002	SUBLEASE	5,000	0	0	0	
101-000-671.000	MISC INCOME	1,000	0	2,300	1,000	0%
101-000-699.001	FUND TRANSFERS	8,000	42,000	47,000	25,400	-65%
101-000-699.002	DDA INCOME	42,000	0	0	0	
101-000-699.010	EXCESS/FUND BALANCE	56,732	0	0	0	
<b>Total General Fund Operational Revenue</b>		<b>830,032</b>	<b>740,550</b>	<b>751,600</b>	<b>714,000</b>	<b>-4%</b>

<b>General Fund Revenues</b>		
Property Taxes	\$ 494,000	69%
State Revenue	\$ 108,000	15%
Administrative Fees	\$ 20,600	3%
Fees, Fines & Charges	\$ 64,000	9%
Interest Income	\$ 2,000	0%
Fund Transfers	\$ 25,400	4%
<b>Total General Fund Revenues</b>	<b>\$ 714,000</b>	<b>100%</b>



General Fund Revenue History			
	2010-2011	2011-2012	2012-2013
Property Taxes	\$ 527,600	\$ 493,000	\$ 494,000
State Revenue	\$ 120,000	\$ 112,500	\$ 108,000
Administrative Fees	\$ 24,700	\$ 20,500	\$ 20,600
Fees, Fines & Charges	\$ 68,800	\$ 74,000	\$ 64,000
Interest Income	\$ 800	\$ 4,600	\$ 2,000
Fund Transfers	\$ 46,000	\$ 47,000	\$ 25,400
<b>General Fund Revenues</b>	<b>\$ 787,900</b>	<b>\$ 751,600</b>	<b>\$ 714,000</b>

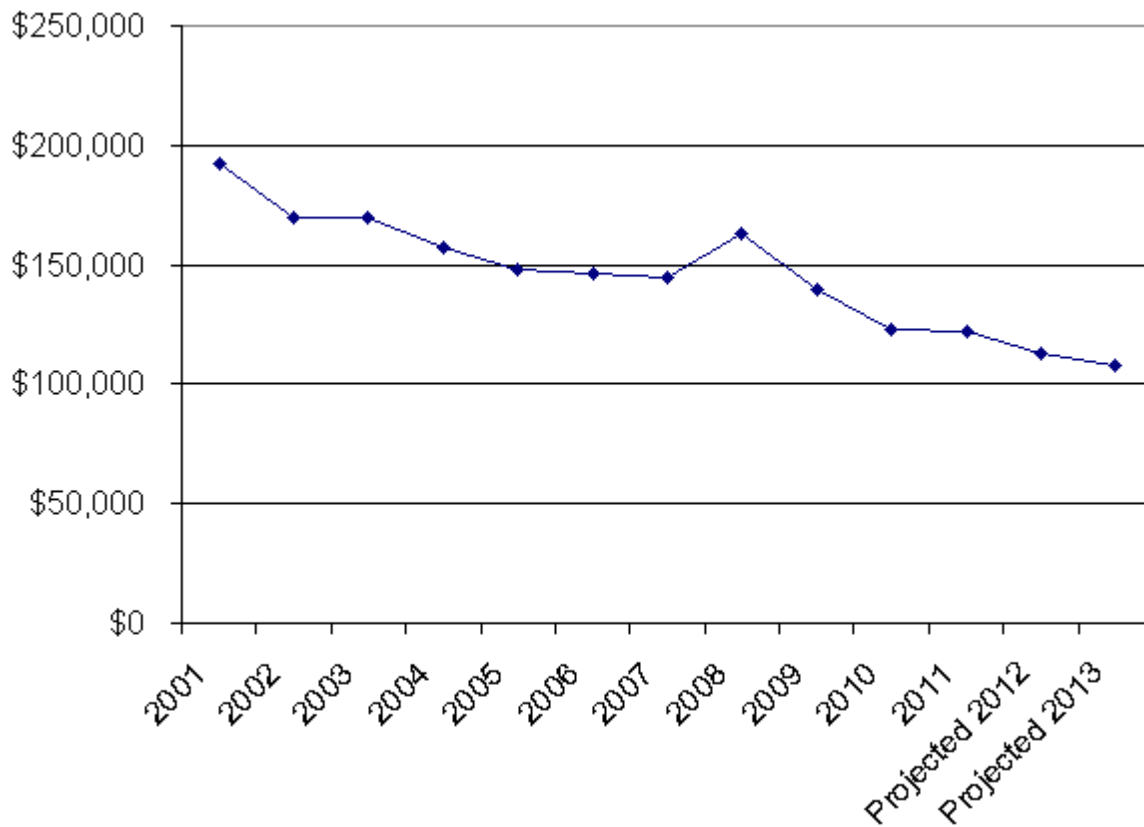






## State Revenue Sharing History

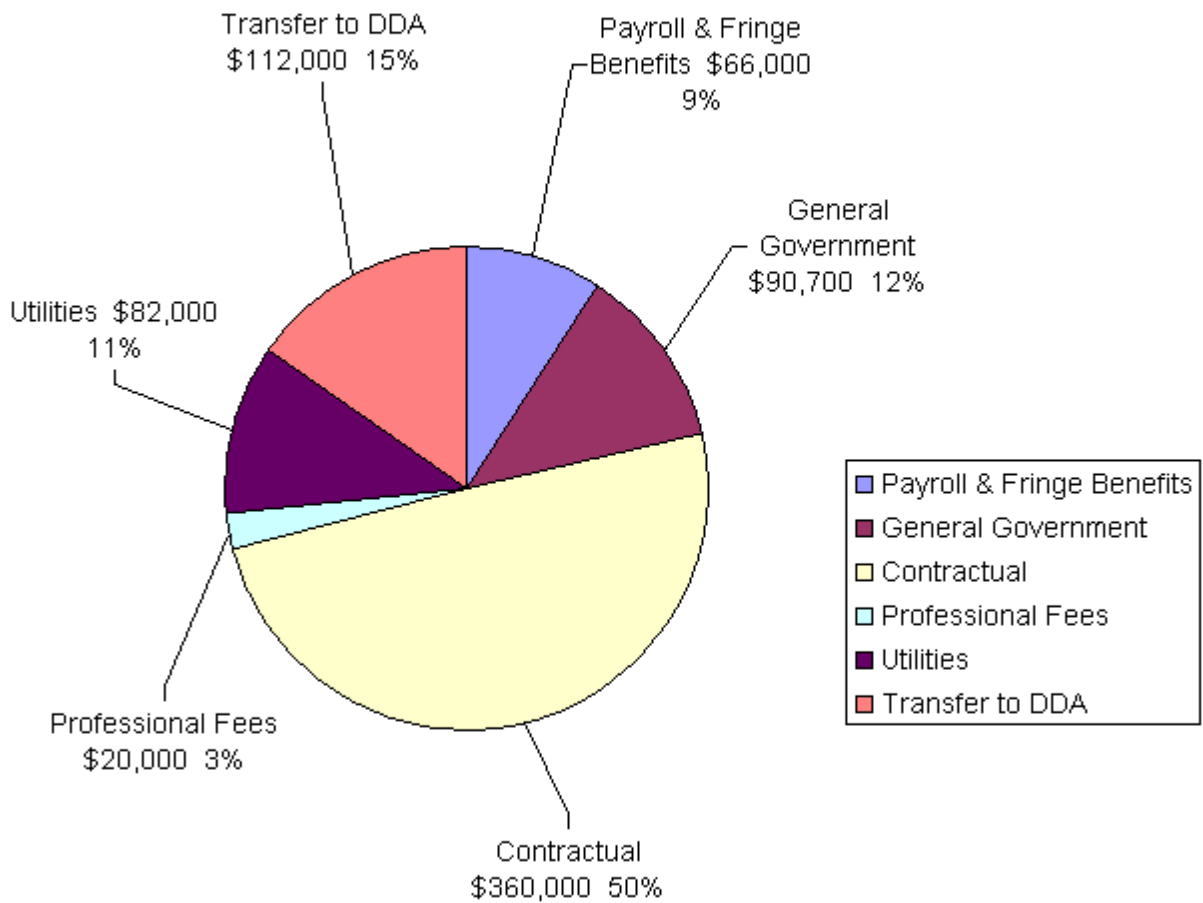
Fiscal Year Ending	State Revenue Sharing	% Change	Increase/ (Decrease)
2001	\$192,558		
2002	\$169,977	-12%	(\$22,581)
2003	\$169,554	0%	(\$423)
2004	\$157,186	-7%	(\$12,368)
2005	\$147,607	-6%	(\$9,579)
2006	\$146,104	-1%	(\$1,503)
2007	\$144,821	-1%	(\$1,283)
2008	\$162,945	13%	\$18,124
2009	\$139,928	-14%	(\$23,017)
2010	\$123,158	-12%	(\$16,770)
2011	\$122,137	-1%	(\$1,021)
Projected 2012	\$112,500	-8%	(\$9,637)
Projected 2013	\$108,000	-4%	(\$4,500)
<b>Total State Revenue Sharing Cuts</b>			<b>(\$84,558)</b>



	2010- 2011 ACTUAL	2011-2012 AMENDED	2011-2012 ESTIMATE	2012-2013 PROPOSED	% CHANGE	
<b>EXPENDITURES</b>						
101-101-702.000	PAYROLL	55,000	49,000	45,000	45,000	-9%
101-101-704.000	ELECTED OFFICIAL	7,500	0	0	0	
101-101-713.000	HEALTH INSURANCE	11,000	8,000	7,100	8,500	6%
101-101-714.000	HEALTH SAVINGS ACCOUNT	1,780	1,800	1,800	1,000	-80%
101-101-715.000	FICA	5,500	4,400	4,400	5,000	12%
101-101-716.000	GLD INSURANCE	450	350	350	500	30%
101-101-717.000	EMPLOYER RETIREMENT	7,400	6,000	6,000	6,000	0%
101-101-726.000	OFFICE EQUIPMENT/SUPPLIES	0	5,350	5,000	5,500	3%
101-101-728.000	POSTAGE & PUBLISHING	4,000	7,400	7,400	7,600	3%
101-101-730.000	BLDG. MAINTENANCE	6,000	5,700	5,700	11,000	48%
101-101-740.000	SALT	0	7,500	5,200	5,000	-50%
101-101-801.000	CONTRACTUAL	2,550	408,000	408,000	360,000	-13%
101-101-803.000	PROFESSIONAL FEES	33,000	23,500	20,000	20,000	-18%
101-101-830.000	MEMBERSHIPS/TRAINING	3,000	4,500	2,000	2,500	-80%
101-101-850.000	TELEPHONE	2,800	0	0	0	
101-101-880.000	WEBSITE/EMAIL HOSTING	500	0	0	0	
101-101-881.000	PARKS/RECREATION	0	1,500	1,500	1,000	-50%
101-101-900.000	LEGAL ADS	3,400	0	0	0	
101-101-920.000	UTILITIES	78,500	80,275	80,000	82,000	2%
101-101-927.000	OFFICE SUPPLIES	3,600	0	0	0	
101-101-940.000	EQUIPMENT RENTAL	7,500	8,500	8,000	9,000	6%
101-101-955.000	INSURANCE POLICIES	0	7,300	7,300	7,100	-3%
101-101-961.000	PROPERTY TAX	10,500	0	0	0	
101-101-970.000	CAPITAL OUTLAY	0	2,500	2,500	42,000	94%
101-101-977.000	EQUIPMENT NON MOTORIZED	2,000	0	0	0	
101-101-991.000	CULTURAL CENTER BOND	35,000	37,600	37,000	0	
101-101-999.001	DDA/ TIF DISTRICT	0	112,000	111,700	112,000	0%
101-233-955.000	OFFICE EQUIPMENT	0	0	0	0	
101-301-702.000	LAW ENFORCEMENT SERVICES	233,000	0	0	0	
101-340-940.000	HYDRANT RENTAL	210	0	0	0	
101-340-956.000	BUILDING	0	0	0	0	
101-371-740.000	SALT/CHLORIDE	8,000	0	0	0	
101-371-956.001	HAZMAT TRAINING	250	0	0	0	
101-440-728.000	DPW CLOTHING	1,800	0	0	0	
101-528-801.000	REFUSE COLLECTION	36,000	0	0	0	
101-721-702.000	PAYROLL	0	0	0	0	
101-721-830.000	MEMBERSHIPS/TRAINING	0	0	0	0	
101-722-956.000	ZONING	0	0	0	0	
101-774-801.000	PARKS/RECREATION	2,500	0	0	0	
101-774-801.002	MEALS ON WHEELS	250	0	0	0	
101-851-955.000	INSURANCE POLICIES	8,500	0	0	0	
101-966-999.001	DDA/TIFA	114,000	0	0	0	
101-966-999.010	RESERVE	106,742	0	0	0	
101-966-999.020	INGHAM COUNTY DRAIN	37,800	0	0	0	
<b>Total General Fund Operating Expenditures</b>		<b>830,032</b>	<b>781,175</b>	<b>765,950</b>	<b>730,700</b>	<b>-7%</b>
<b>Net Income (Loss)</b>			<b>(40,625)</b>	<b>(14,350)</b>	<b>(16,700)</b>	
<b>Beginning General Fund Balance (Undesignated)</b>			<b>156,941</b>	<b>156,941</b>	<b>142,591</b>	

<b>Total Expenditures Paid from General Fund Balance</b>	<b>40,625</b>	<b>14,350</b>	<b>16,700</b>
<b>Projected General Fund Balance (Undesignated)</b>	<b>116,316</b>	<b>142,591</b>	<b>125,891</b>

<b>General Fund Expenditures</b>		
Payroll & Fringe Benefits	\$ 66,000	9%
General Government	\$ 90,700	12%
Contractual	\$ 360,000	49%
Professional Fees	\$ 20,000	3%
Utilities	\$ 82,000	11%
Transfer to DDA	\$ 112,000	15%
<b>Total General Fund Expenditures</b>	<b>\$ 730,700</b>	<b>100%</b>



**101**  
**General**

**The following are descriptions of each line item of the 2012-2013 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 2012-2013:**

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 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 law enforcement, elevator maintenance, fire and safety inspections, computer and software support, web service, refuse collection, drain and property assessments, etc.
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, etc. Costs for staff and elected officials attendance at seminars, conferences, and symposiums.
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. There are no Major Street projects planned for the 2012-2013 fiscal year.

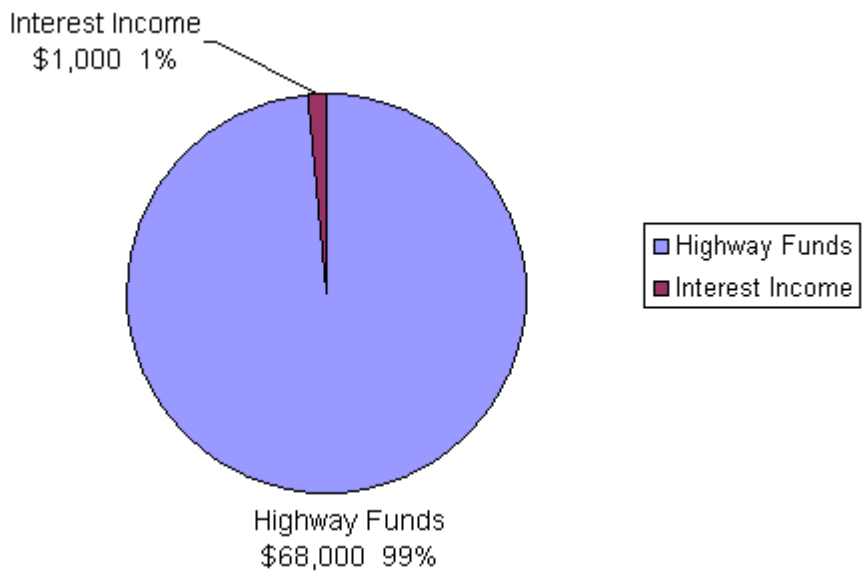
The Local Streets Fund provides monies for maintaining the 4.20 miles of streets designated local streets in the Village as classified by the State of Michigan. Funding for such maintenance activities is furnished through State-shared gas and weight taxes, which are distributed to local communities based on both population and MDOT certified major street mileage. The fund is also supplemented by a Village Municipal Streets millage. There are no Local Street projects planned for the 2012-2013 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.

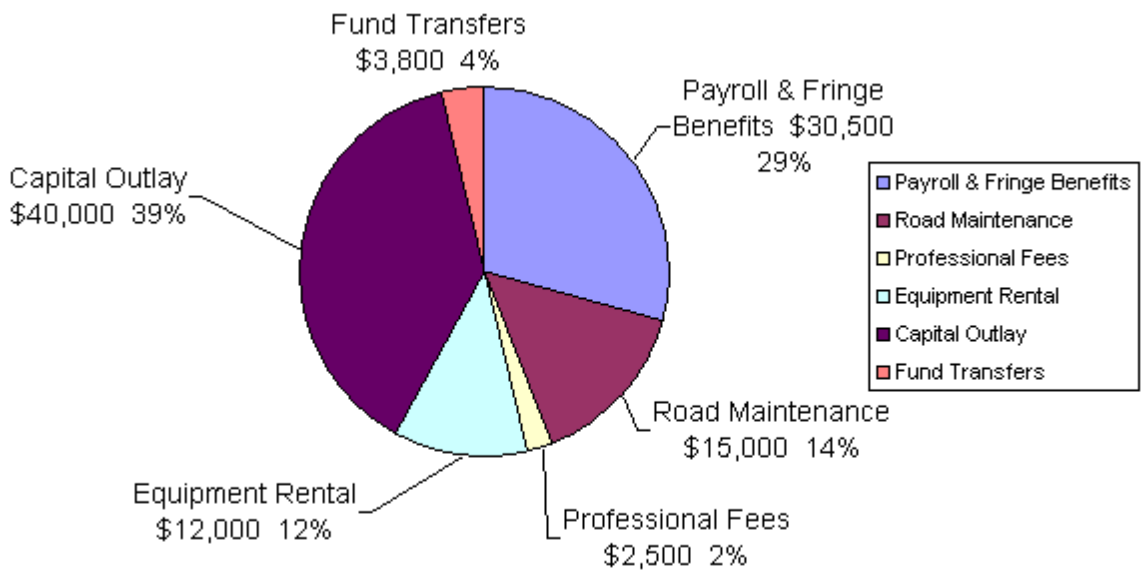
		2010- 2011	2011-2012	2011-2012	2012-2013	%
		ACTUAL	AMENDED	ESTIMATE	PROPOSED	CHANGE
<b>Fund 202 - MAJOR STREETS</b>						
<b>REVENUES</b>						
202-000-546.000	HIGHWAY FUNDS	65,000	70,000	68,000	68,000	-3%
202-000-665.000	INTEREST INCOME	1,000	600	1,000	1,000	40%
202-000-671.000	MISC INCOME	100	100	0	0	
202-000-699.002	TRANSFER FROM MUNICIPAL	15,000	7,550	7,550	0	
202-000-699.010	EXCESS/FUND BALANCE	269,034	0	0	0	
<b>Total Major Street Operational Revenues</b>		<b>350,134</b>	<b>78,250</b>	<b>76,550</b>	<b>69,000</b>	<b>-13%</b>
<b>EXPENDITURES</b>						
202-000-702.000	PAYROLL	19,500	19,000	19,000	19,000	0%
202-000-713.000	HEALTH INSURANCE	5,500	5,200	5,200	5,000	-4%
202-000-714.000	HEALTH SAVINGS ACCOUNT	860	1,100	1,100	500	-120%
202-000-715.000	FICA	1,600	1,500	1,300	2,000	25%
202-000-716.000	GLD INSURANCE	200	200	200	300	33%
202-000-717.000	EMPLOYER RETIREMENT	6,000	3,800	3,800	3,700	-3%
202-000-727.000	SUPPLIES TO GENERAL	800	800	800	800	0%
202-000-741.000	STRIPING	2,000	0	0	0	
202-000-742.000	TREE TRIMMING	2,500	0	0	0	
202-000-743.000	ROAD MAINTENANCE	4,500	16,500	16,500	15,000	-10%
202-000-744.000	GRAVEL	500	0	0	0	
202-000-745.000	TRAFFIC LIGHT	1,000	0	0	0	
202-000-801.000	DRAINS	1,000	0	0	0	
202-000-803.000	PROFESSIONAL FEES	5,200	5,500	2,500	2,500	-120%
202-000-930.000	SIGNS/POSTS	2,125	0	0	0	
202-000-940.000	EQUIPMENT RENTAL	14,000	12,000	12,000	12,000	0%
202-000-970.000	CAPITAL OUTLAY	0	35,000	0	40,000	13%
202-000-999.004	TRANSFER TO GENERAL/SALT	4,000	3,300	2,000	3,000	-10%
202-000-999.010	RESERVE	278,849	0	0	0	
202-901-803.000	PROFESSIONAL FEES	0	0	0	0	
202-901-933.000	IMPROVEMENTS	0	0	0	0	
<b>Total Major Street Operational Expenditures</b>		<b>350,134</b>	<b>103,900</b>	<b>64,400</b>	<b>103,800</b>	<b>0%</b>
<b>Net Income (Loss)</b>			<b>(25,650)</b>	<b>12,150</b>	<b>(34,800)</b>	
<b>Beginning Major Streets Fund Balance (Undesignated)</b>			<b>299,278</b>	<b>299,278</b>	<b>311,428</b>	
<b>Beginning Major Streets Fund Balance (Designated: Sidewalks)</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>0</b>	<b>34,800</b>	
<b>Projected Major Streets Fund Balance (Undesignated)</b>			<b>273,628</b>	<b>311,428</b>	<b>276,628</b>	
<b>Projected Major Streets Fund Balance (Designated: Sidewalks)</b>			<b>86,815</b>	<b>86,815</b>	<b>86,815</b>	



<b>Major Streets Revenues</b>		
Highway Funds	\$ 68,000	99%
Interest Income	\$ 1,000	1%
<b>Total Major Streets Revenues</b>	<b>\$ 69,000</b>	<b>100%</b>



<b>Major Streets Expenditures</b>		
Payroll & Fringe Benefits	\$ 30,500	29%
Road Maintenance	\$ 15,000	14%
Professional Fees	\$ 2,500	2%
Equipment Rental	\$ 12,000	12%
Capital Outlay	\$ 40,000	39%
Fund Transfers	\$ 3,800	4%
<b>Total Major Streets Expenditures</b>	<b>\$ 103,800</b>	<b>100%</b>



**202**  
**Major Streets**

**The following are descriptions of each line item of the 2012-2013 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.

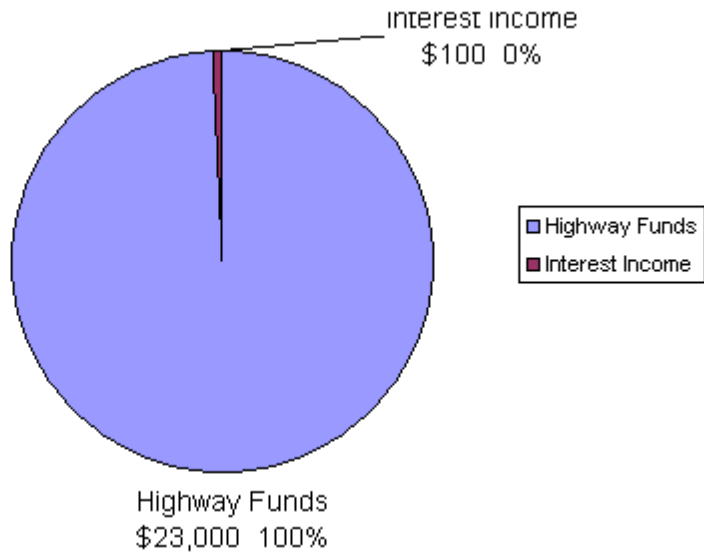
**The following are descriptions of each line item of the Major Streets Operational Expenditures budget for 2012-2013:**

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.

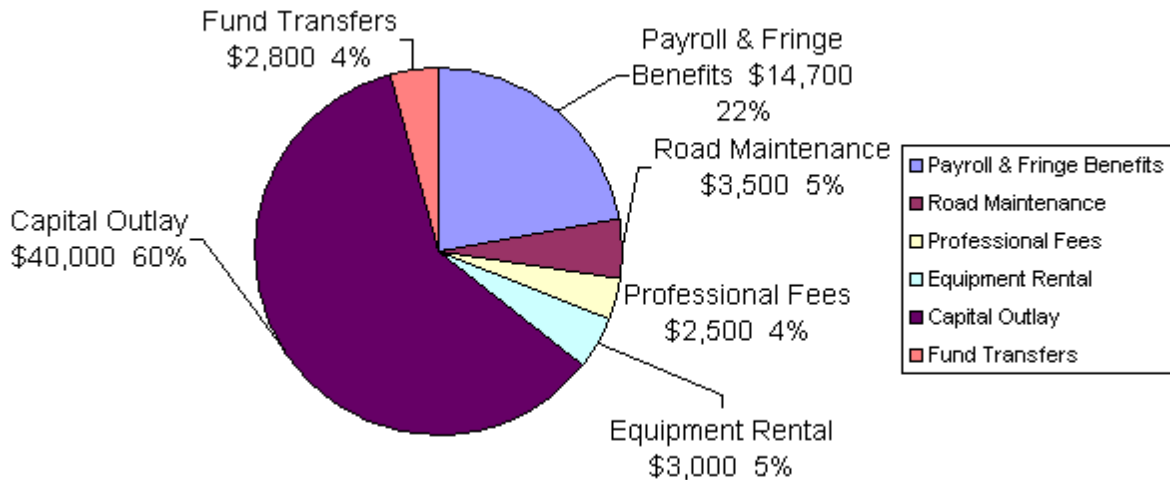
202.000.717.000 Employer Retirement	Percentage of Municipal Employees Retirement System premiums as per “EMPLOYEE TIME ALLOCATION” attachment.
202.000.727.000 Supplies To General	Transfer to General Fund for share of overhead expenses.
202.000.743.000 Road Maintenance	Supplies and material for repair 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.

		2010- 2011 ACTUAL	2011-2012 AMENDED	2011-2012 ESTIMATE	2012-2013 PROPOSED	% CHANGE
<b>Fund 203 - LOCAL STREETS</b>						
<b>REVENUES</b>						
203-000-546.000	HIGHWAY FUND	22,000	23,000	23,000	23,000	0%
203-000-665.000	INTEREST INCOME	100	100	200	100	0%
203-000-671.000	MISC INCOME	100	100	0	0	
203-000-699.002	TRANSFER FROM MUNICIPAL ST	34,000	30,000	30,000	0	
203-000-699.010	EXCESS/FUND BALANCE	20,032	0	0	0	
<b>Total Local Street Operational Revenues</b>		<b>76,232</b>	<b>53,200</b>	<b>53,200</b>	<b>23,100</b>	<b>-130%</b>
<b>EXPENDITURES</b>						
203-000-702.000	PAYROLL	9,400	8,000	8,000	9,000	11%
203-000-713.000	HEALTH INSURANCE	2,400	2,150	1,800	2,500	14%
203-000-714.000	HEALTH SAVINGS ACCOUNT	360	450	450	300	-50%
203-000-715.000	FICA	750	700	600	1,000	30%
203-000-716.000	GLD INSURANCE	100	100	100	200	50%
203-000-717.000	EMPLOYER RETIREMENT	6,000	2,500	2,100	1,700	-47%
203-000-727.000	SUPPLIES TO GENERAL	800	800	800	800	0%
203-000-740.000	SALT/CHLORIDE	0	0	0	0	
203-000-742.000	TREE TRIMMING	1,400	0	0	0	
203-000-743.000	ROAD MAINTENANCE	2,500	3,500	3,500	3,500	0%
203-000-744.000	GRAVEL	250	0	0	0	
203-000-802.000	PROFESSIONAL FEES	5,800	5,000	2,000	2,500	-100%
203-000-803.000	DRAINS	1,000	0	0	0	
203-000-930.000	SIGNS/POSTS	2,125	0	0	0	
203-000-940.000	EQUIPMENT RENTAL	5,000	3,000	3,000	3,000	0%
203-000-970.000	CAPITAL OUTLAY	0	40,000	0	40,000	0%
203-000-999.004	TRANSFER TO GENERAL/SALT	4,000	4,200	1,400	2,000	-110%
203-000-999.010	RESERVE	34,347	0	0	0	
<b>Total Local Street Operational Expenditures</b>		<b>76,232</b>	<b>70,400</b>	<b>23,750</b>	<b>66,500</b>	<b>-6%</b>
<b>Net Income (Loss)</b>			<b>(17,200)</b>	<b>29,450</b>	<b>(43,400)</b>	
<b>Beginning Local Streets Fund Balance (Undesignated)</b>			<b>50,543</b>	<b>50,543</b>	<b>79,993</b>	
<b>Beginning Local Streets Fund Balance (Designated: Sidewalks)</b>			<b>57,877</b>	<b>57,877</b>	<b>57,877</b>	
<b>Total Expenditures Paid from Local Streets Fund Balance</b>			<b>17,200</b>	<b>0</b>	<b>43,400</b>	
<b>Projected Local Streets Fund Balance (Undesignated)</b>			<b>33,343</b>	<b>79,993</b>	<b>36,593</b>	
<b>Projected Local Streets Fund Balance (Designated: Sidewalks)</b>			<b>57,877</b>	<b>57,877</b>	<b>57,877</b>	

<b>Local Streets Revenues</b>		
Highway Funds	\$ 23,000	100%
Interest Income	\$ 100	0%
<b>Total Local Streets Revenues</b>	<b>\$ 23,100</b>	<b>100%</b>



<b>Local Streets Expenditures</b>		
Payroll & Fringe Benefits	\$ 14,700	22%
Road Maintenance	\$ 3,500	5%
Professional Fees	\$ 2,500	4%
Equipment Rental	\$ 3,000	5%
Capital Outlay	\$ 40,000	60%
Fund Transfers	\$ 2,800	4%
<b>Total Local Streets Expenditures</b>	<b>\$ 66,500</b>	<b>100%</b>



**203**  
**Local Streets**

**The following are descriptions of each line item of the 2012-2013 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 2012-2013:**

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.

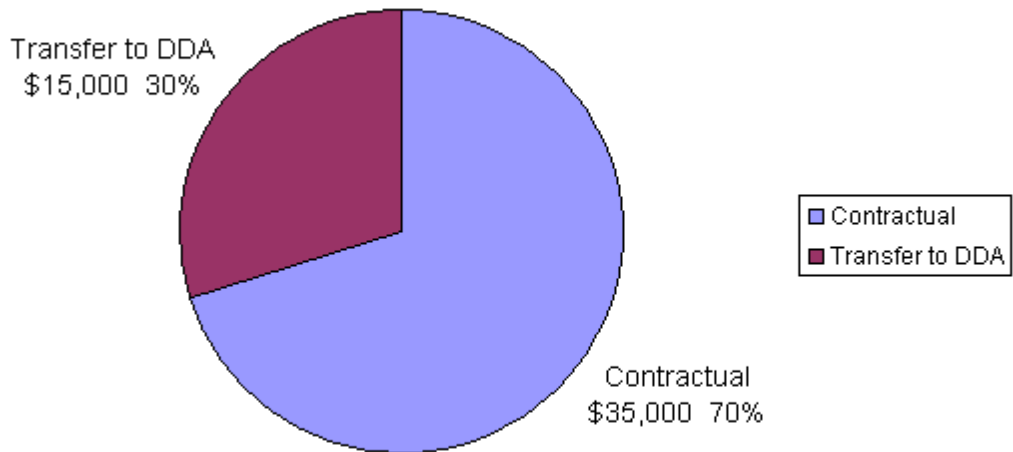
	2010- 2011 ACTUAL	2011-2012 AMENDED	2011-2012 ESTIMATE	2012-2013 PROPOSED	% CHANGE	
<b>Fund 204 - MUNICIPAL STREETS</b>						
<b>REVENUES</b>						
204-000-402.000	PROPERTY TAXES	62,000	68,700	67,500	68,000	-1%
204-000-403.000	PERSONAL PROPERTY TAXES	6,000	0	0	0	
204-000-665.000	INTEREST INCOME	500	250	150	100	-150%
204-000-699.001	FUND TRANSFERS	0	0	1,300	0	
204-000-699.010	EXCESS/FUND BALANCE	49,336	0	0	0	
<b>Total Municipal Street Operational Revenues</b>		<b>117,836</b>	<b>68,950</b>	<b>68,950</b>	<b>68,100</b>	<b>-1%</b>
<b>EXPENDITURES</b>						
204-000-801.000	CONTRACTUAL PROPERTY TAX-425	0	39,300	39,300	35,000	-12%
204-000-961.000	AGREEMENT	2,500	0	0	0	
204-000-999.002	TRANSFER-MAJOR STREET	15,000	7,550	7,550	0	
204-000-999.003	TRANSFER LOCAL STREET	34,000	30,000	30,000	0	
204-000-999.010	RESERVE	20,336	0	0	0	
204-000-999.020	INGHAM COUNTY DRAIN	30,000	0	0	0	
204-000-999.021	DDA/TIF DISTRICT	16,000	15,300	15,300	15,000	-2%
<b>Total Municipal Streets Operational Expenditures</b>		<b>117,836</b>	<b>92,150</b>	<b>92,150</b>	<b>50,000</b>	<b>-84%</b>
<b>Net Income (Loss)</b>			<b>(23,200)</b>	<b>(23,200)</b>	<b>18,100</b>	
<b>Beginning Municipal Streets Fund Balance (Undesignated)</b>			<b>27,822</b>	<b>27,822</b>	<b>4,622</b>	
<b>Total Expenditures Paid from Municipal Streets Fund Balance</b>			<b>23,200</b>	<b>23,200</b>	<b>0</b>	
<b>Projected Municipal Streets Fund Balance (Undesignated)</b>			<b>4,622</b>	<b>4,622</b>	<b>22,722</b>	



<b>Municipal Streets Revenues</b>		
Property Taxes	\$ 68,000	100%
Interest Income	\$ 100	0%
<b>Total Municipal Streets Revenues</b>	<b>\$ 68,100</b>	<b>100%</b>



<b>Municipal Streets Expenditures</b>		
Contractual	\$ 35,000	70%
Transfer to DDA	\$ 15,000	30%
<b>Total Municipal Streets Expenditures</b>	<b>\$ 50,000</b>	<b>100%</b>



**204**  
**Municipal Streets**

**The following are descriptions of each line item of the 2012-2013 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 2012-2013:**

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.

		2010- 2011	2011-2012	2011-2012	2012-2013
		ACTUAL	AMENDED	ESTIMATE	PROPOSED
<b>Fund 298 - DRAIN IMPROVEMENT FUND</b>					
<b>REVENUES</b>					
298-000-665.000	INTEREST INCOME	50	0	0	0
298-000-699.010	EXCESS/FUND BALANCE	6,772	0	0	0
<b>Total Drain Improvement Operational Revenue</b>		<b>6,822</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	6,822	0	0	0
<b>Total Drain Improvement Operational Expenditures</b>		<b>6,822</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	500	0	0	0
403-000-672.000	SPECIAL ASSESS PRINCIPAL	5,200	0	0	0
403-000-672.001	SPECIAL ASSESS INTEREST	100	0	0	0
403-000-694.000	EXCESS/FUND BALANCE	138,807	0	0	0
<b>Total Sidewalks Operational Revenues</b>		<b>144,607</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
403-000-803.000	PROFESSIONAL SERVICES	100	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	144,507	0	0	0
<b>Total Sidewalks Operational Expenditures</b>		<b>144,607</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>					
<b>Projected Sidewalks Fund Balance (Undesignated)</b>					

## Enterprise Funds

The Village of Webberville's Water/Wastewater Department provides utility services to those who reside or conduct business in Webberville. These services consist of providing customers with safe drinking water and sanitary waste disposal. This department has two areas of responsibility, Water Maintenance and Operations and Wastewater Maintenance and Operations.

Webberville's water division consists of three groundwater pumping wells in two well houses located within the village limits. Wells #1 and #2 are within the same structure on the south side of the village while Well #3 is located on the north side of Webberville. Each well house has a standby power unit in case of a power outage. In addition Webberville operates and maintains a 400,000 gallon elevated storage tower, several miles of distribution mains, over a hundred system valves, and eighty-one hydrants. Due to the naturally high iron contained in the aquifer Webberville, as most communities, feed Sodium Phosphate to sequester the iron.

Webberville operates and maintains over eight miles of collection system with three lift stations and a four cell lagoon treatment facility. Lagoons are discharged twice per year in accordance to requirements contained in a National Pollutant Discharge Elimination System permit issued by the State of Michigan. At present all effluent limits within this permit have been and will continue to be met.

A Duck Weed Control program will be initiated to remove and control the duck weed on the lagoons. Staff will work to update the mapping of the water system.

## WATER AND SEWER RATE STRUCTURE

The following rate adjustments have been and will continue to be made over 5 years:

### Readiness to Serve Charge (Monthly Charge):

Meter Size	April 1, 2009*		June 1, 2010		April 1, 2011		April 1, 2012		April 1, 2013 **	
	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
3/4"	11.00	13.00	13.00	16.00	15.00	19.00	16.75	21.05	17.09	21.47
1"	11.00	13.00	30.15	37.90	30.15	37.90	32.00	40.20	32.64	41.00
1-1/4"	11.00	13.00	46.90	58.95	46.90	58.95	49.76	62.54	50.76	63.79
1-1/2"	11.00	13.00	67.00	84.21	67.00	84.21	71.08	89.34	72.50	91.13
2"	11.00	13.00	120.61	151.59	120.61	151.59	127.95	160.82	130.51	164.04
3"	11.00	13.00	268.02	336.86	268.02	336.86	284.34	357.37	290.03	364.52
4"	11.00	13.00	482.43	606.34	482.43	606.34	511.81	643.27	522.05	656.14

### Usage Rates per 1,000 gallons:

	April 1, 2009		June 1, 2010		April 1, 2011		April 1, 2012		April 1, 2013 **	
	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
	1.25	2.60	2.03	3.19	3.03	4.19	3.03	4.19	3.09	4.27

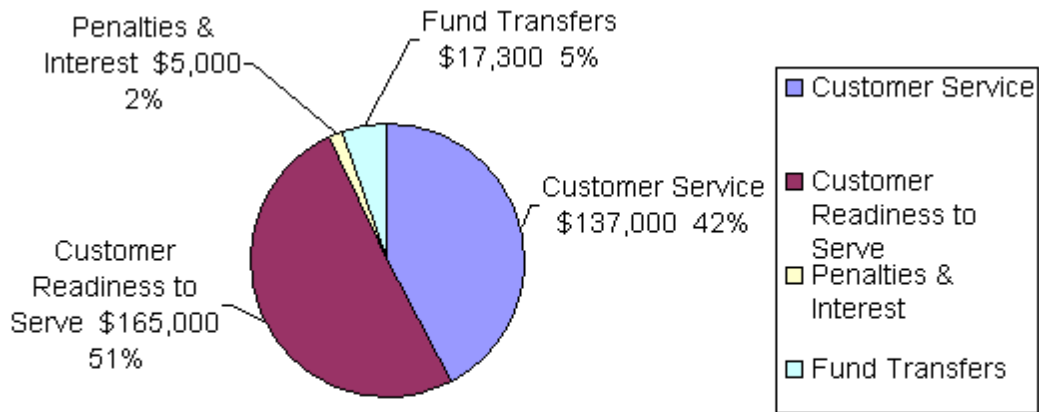
\*Fees charged per residential equivalent unit

\*\*Reflects a 2% minimum increase

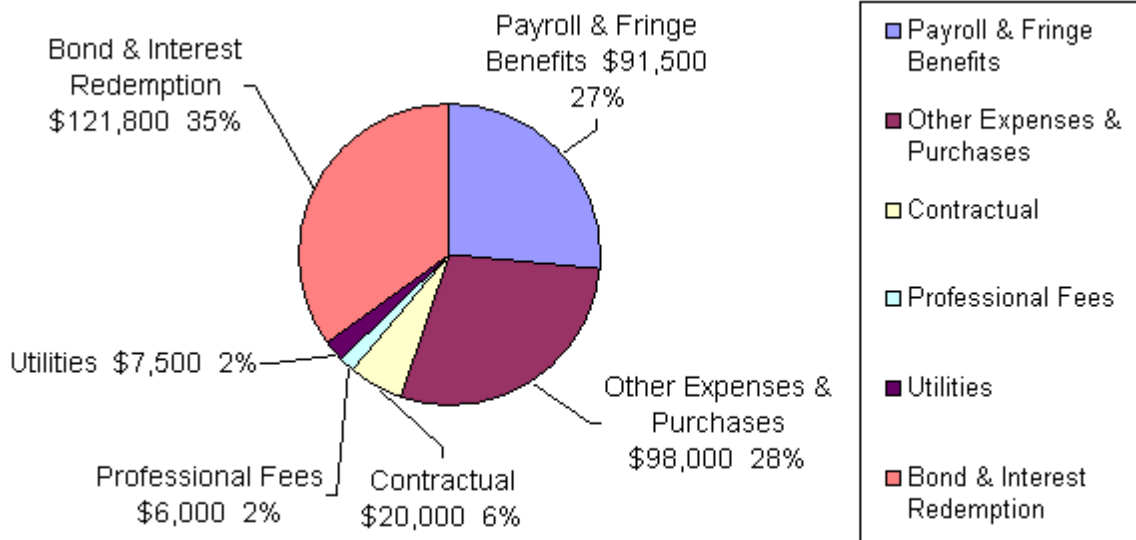
		2010- 2011 ACTUAL	2011-2012 AMENDED	2011-2012 ESTIMATE	2012-2013 PROPOSED
<b>REVENUES</b>					
580-000-607.000	CUSTOMER SERVICE	0	0	0	0
580-000-607.001	CUSTOMER READINESS TO SERVE	0	0	0	0
580-000-626.000	CONNECTION & FEES	0	0	0	0
580-000-656.000	PENALTIES	0	0	0	0
580-000-665.000	INTEREST INCOME	0	0	0	0
580-000-699.002	D.D.A. INCOME	0	0	0	0
580-000-699.010	EXCESS/FUND BALANCE	138,255	0	0	0
<b>Total Sewer Receiving Operational Revenues</b>		<b>138,255</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
580-000-802.000	MISC EXPENSE	0	0	0	0
	SEWER REC BOND & INT				
580-000-990.000	REDEMPTION	0	0	0	0
580-000-999.005	TRANSFER OPERATION	138,255	0	0	0
580-000-999.010	RESERVE	0	0	0	0
<b>Total Sewer Receiving Operational Expenditures</b>		<b>138,255</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 591 - WATER RECEIVING</b>					
		2010- 2011 ACTUAL	2011-2012 AMENDED	2011-2012 ESTIMATE	2012-2013 PROPOSED
<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	61,845	0	0	0
<b>Total Water Receiving Operational Revenues</b>		<b>61,845</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	61,845	0	0	0
591-000-999.010	RESERVE	0	0	0	0
<b>Total Water Receiving Operational Expenditures</b>		<b>61,845</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2010-2011	2011-2012	2011-2012	2012-2013	%	
	ACTUAL	AMENDED	ESTIMATE	PROPOSED	CHANGE	
<b>Fund 581 - SEWER OPERATIONS</b>						
<b>REVENUES</b>						
581-000-607.000	CUSTOMER SERVICE	102,000	148,000	137,000	137,000	-8%
581-000-607.001	CUSTOMER READINESS TO SERVE	133,000	191,000	150,000	165,000	-16%
581-000-626.000	CONNECTION & FEES	0	0	0	0	
581-000-656.000	PENALTIES	4,000	3,800	4,800	4,800	21%
581-000-665.000	INTEREST INCOME	100	100	200	200	50%
581-000-671.000	MISC INCOME	0		90	0	
581-000-699.001	DUE FROM RECEIVING FUND	138,255	0	0	0	
581-000-699.002	FUND TRANSFERS	21,800	19,200	19,258	17,300	-11%
581-000-699.010	EXCESS/FUND BALANCE	901	0	0	0	
<b>Total Sewer Operations Operational Revenues</b>		<b>400,056</b>	<b>362,100</b>	<b>311,348</b>	<b>324,300</b>	<b>-12%</b>
<b>EXPENDITURES</b>						
581-000-702.000	PAYROLL	43,700	58,000	52,000	57,000	-2%
581-000-713.000	HEALTH INSURANCE	14,000	17,000	15,300	16,000	-6%
581-000-714.000	HEALTH SAVINGS ACCOUNT	2,100	3,000	3,000	1,400	-114%
581-000-715.000	FICA	3,500	4,700	5,300	5,700	18%
581-000-716.000	GLD INSURANCE	500	600	575	700	14%
581-000-717.000	EMPLOYER RETIREMENT	7,000	11,000	10,500	10,700	-3%
581-000-718.000	INSURANCE POLICIES	600	0	0	0	
581-000-727.000	SUPPLIES	500	500	350	500	0%
581-000-728.000	SUPPLIES TO GENERAL	800	1,200	1,200	1,200	0%
581-000-800.000	TRAINING	200	0	0	0	
581-000-801.000	CONTRACTUAL	2,700	25,000	22,000	20,000	-25%
581-000-802.000	MISC EXPENSE	500	0	0	0	
581-000-803.000	PROFESSIONAL FEES	7,200	5,550	4,000	6,000	8%
581-000-804.000	SAMPLING	7,000	0	0	0	
581-000-830.000	MEMBERSHIP/TRAINING	0	500	500	1,000	50%
581-000-850.000	PHONE	1,700	0	0	0	
581-000-920.000	UTILITIES - ELECTRIC/GAS/WATER	3,800	7,200	7,200	7,500	4%
581-000-930.000	OUTSIDE LABOR	15,000	0	0	0	
581-000-935.000	EQUIPMENT REPLACEMENT	5,800	0	0	0	
581-000-940.000	EQUIPMENT RENTAL	11,000	9,500	6,000	10,000	5%
581-000-955.000	INSURANCE POLICIES	0	750	250	300	-150%
581-000-956.000	MISS DIG	100	0	0	0	
581-000-958.000	SEWER MAINTENANCE	24,000	0	0	0	
581-000-970.000	CAPITAL OUTLAY	0	50,500	8,500	85,000	41%
581-000-990.000	BOND & INTEREST REDEMPTION	152,057	143,250	104,000	121,800	-18%
581-000-999.010	RESERVE	96,299	0	0	0	
<b>Total Sewer Operations Operational Expenditures</b>		<b>400,056</b>	<b>338,250</b>	<b>240,675</b>	<b>344,800</b>	<b>2%</b>
<b>Net Income (Loss)</b>			<b>23,850</b>	<b>70,673</b>	<b>(20,500)</b>	
<b>Beginning Sewer Operations Fund Balance (Undesignated)</b>			<b>111,628</b>	<b>111,628</b>	<b>182,301</b>	
<b>Total Expenditures Paid from Sewer Operations Fund Balance</b>			<b>0</b>	<b>0</b>	<b>20,500</b>	
<b>Projected Sewer Operations Fund Balance (Undesignated)</b>			<b>135,478</b>	<b>182,301</b>	<b>161,801</b>	

<b>Sewer Operations Revenues</b>		
Customer Service	\$ 137,000	42%
Customer Readiness to Serve	\$ 165,000	51%
Penalties & Interest	\$ 5,000	2%
Fund Transfers	\$ 17,300	5%
<b>Total Sewer Operations Revenues</b>	<b>\$ 324,300</b>	<b>100%</b>



<b>Sewer Operations Expenditures</b>		
Payroll & Fringe Benefits	\$ 91,500	27%
Other Expenses & Purchases	\$ 98,000	28%
Contractual	\$ 20,000	6%
Professional Fees	\$ 6,000	2%
Utilities	\$ 7,500	2%
Bond & Interest Redemption	\$ 121,800	35%
<b>Total Sewer Operations Expenditures</b>	<b>\$ 344,800</b>	<b>100%</b>





**581**  
**Sewer Operations**

**The following are descriptions of each line item of the 2012-2013 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.

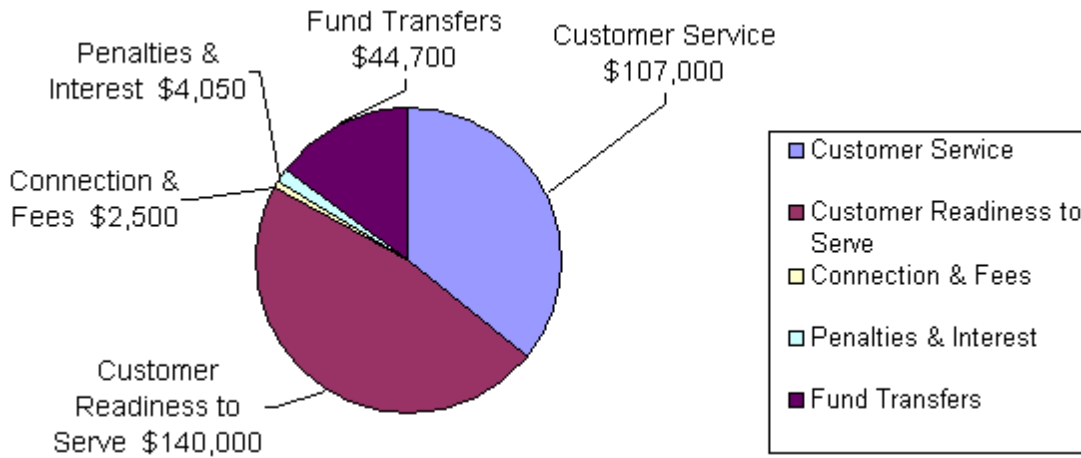
**The following are descriptions of each line item of the Sewer Operations Operational Expenditures budget for 2012-2013:**

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)

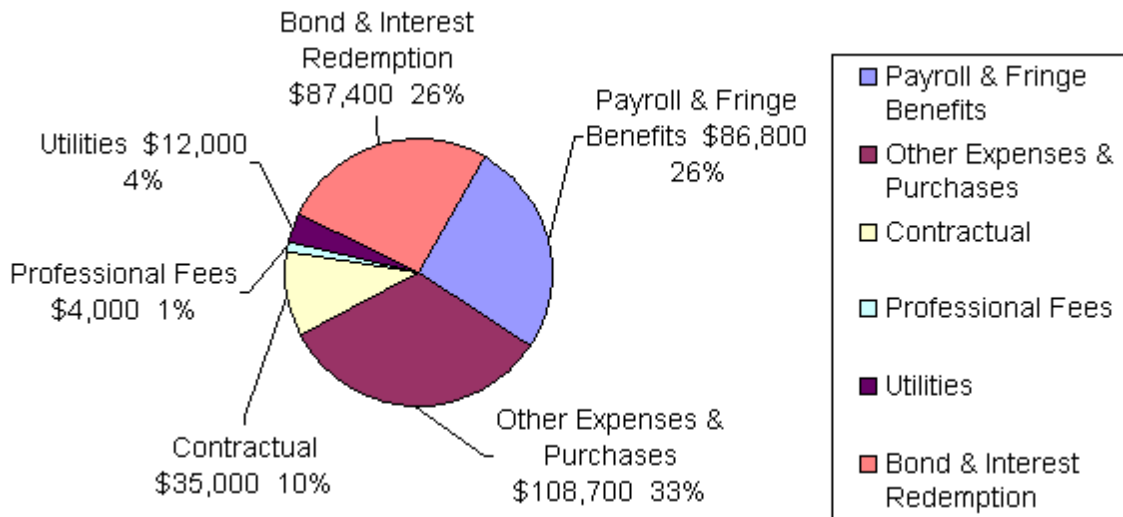
581.000.716.000 GLD Insurance	Percentage of Group Life and Disability insurance premiums for Village employees as per “EMPLOYEE TIME ALLOCATION” attachment.
581.000.717.000 Employer Retirement	Percentage of Municipal Employees Retirement System premiums as per “EMPLOYEE TIME ALLOCATION” attachment.
581.000.727.000 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.

		2010-2011	2011-2012	2011-2012	2012-2013	%
		ACTUAL	AMENDED	ESTIMATE	PROPOSED	CHANGE
<b>Fund 592 - WATER OPERATIONS</b>						
<b>REVENUES</b>						
592-000-607.000	CUSTOMER SERVICE	71,000	126,000	107,000	107,000	-18%
592-000-607.001	CUSTOMER READINESS TO SERVE	115,500	135,000	128,000	140,000	4%
592-000-626.000	CONNECTION & FEES	3,800	6,100	3,600	2,500	-144%
592-000-656.000	PENALTIES	3,000	2,700	3,500	3,700	27%
592-000-665.000	INTEREST INCOME	400	400	360	350	-14%
592-000-676.000	MISC INCOME	0	0	230	0	
592-000-699.001	DUE FROM WATER RECEIVING FUND	61,845	0	0	0	
592-000-699.002	FUND TRANSFERS	53,000	50,800	50,862	44,700	-14%
592-000-699.010	EXCESS/FUND BALANCE	76,508	0	0	0	
<b>Total Water Operations Operational Revenue</b>		<b>385,053</b>	<b>321,000</b>	<b>293,552</b>	<b>298,250</b>	<b>-8%</b>
<b>EXPENDITURES</b>						
592-000-702.000	PAYROLL	40,300	54,000	51,000	54,000	0%
592-000-713.000	HEALTH INSURANCE	13,000	16,000	14,500	15,200	-5%
592-000-714.000	HEALTH SAVINGS ACCOUNT	1,900	2,800	2,777	1,300	-115%
592-000-715.000	FICA	3,200	4,500	3,900	5,400	17%
592-000-716.000	GLD INSURANCE	450	550	600	700	21%
592-000-717.000	EMPLOYER RETIREMENT	7,000	10,400	9,900	10,200	-2%
592-000-718.000	INSURANCE POLICIES	1,500	0	0	0	
592-000-727.000	SUPPLIES	9,500	9,500	9,000	9,000	-6%
592-000-728.000	SUPPLIES TO GENERAL	800	1,200	1,200	1,200	0%
592-000-801.000	CONTRACTUAL	2,700	44,100	44,100	35,000	-26%
592-000-802.000	MISC. EXPENSE	500	0	0	0	
592-000-803.000	PROFESSIONAL FEES	7,200	4,000	2,022	4,000	0%
592-000-804.000	SAMPLING	3,000	0	0	0	
592-000-830.000	MEMBERSHIPS/TRAINING	1,200	2,100	1,700	2,100	0%
592-000-850.000	PHONE	550	0	0	0	
592-000-920.000	UTILITIES - ELECTRIC/GAS/WATER	11,000	11,500	11,500	12,000	4%
592-000-930.000	OUTSIDE LABOR	7,500	0	0	0	
592-000-931.000	WELL MAINTENANCE	20,000	0	0	0	
592-000-932.000	TOWER MAINTENANCE	3,000	0	0	0	
592-000-933.000	REPAIR, REPLACE & IMPROVEMENT	6,500	0	0	0	
592-000-940.000	EQUIPMENT RENTAL	6,000	6,000	6,000	7,500	20%
592-000-955.000	INSURANCE POLICIES	0	1,500	930	900	-67%
592-000-956.000	MISS DIG	100	0	0	0	
592-000-970.000	CAPITAL OUTLAY	0	46,040	6,000	88,000	48%
592-000-990.000	BOND & INTEREST REDEMPTION	165,000	102,100	96,200	87,400	-17%
592-000-999.010	RESERVE	73,153	0	0	0	
<b>Total Water Operations Operational Expenditures</b>		<b>385,053</b>	<b>316,290</b>	<b>261,329</b>	<b>333,900</b>	<b>5%</b>
<b>Net Income (Loss)</b>			<b>4,710</b>	<b>32,223</b>	<b>(35,650)</b>	
<b>Beginning Water Operations Fund Balance (Undesignated)</b>			<b>105,341</b>	<b>105,341</b>	<b>137,564</b>	
<b>Total Expenditures Paid from Water Operations Fund Balance</b>			<b>0</b>	<b>0</b>	<b>35,650</b>	
<b>Projected Water Operations Fund Balance (Undesignated)</b>			<b>110,051</b>	<b>137,564</b>	<b>101,914</b>	

<b>Water Operations Revenues</b>		
Customer Service	\$ 107,000	36%
Customer Readiness to Serve	\$ 140,000	47%
Connection & Fees	\$ 2,500	1%
Penalties & Interest	\$ 4,050	1%
Fund Transfers	\$ 44,700	15%
<b>Total Water Operations Revenues</b>	<b>\$ 298,250</b>	<b>100%</b>



<b>Water Operations Expenditures</b>		
Payroll & Fringe Benefits	\$ 86,800	26%
Other Expenses & Purchases	\$ 108,700	33%
Contractual	\$ 35,000	10%
Professional Fees	\$ 4,000	1%
Utilities	\$ 12,000	4%
Bond & Interest Redemption	\$ 87,400	26%
<b>Total Water Operations Expenditures</b>	<b>\$ 333,900</b>	<b>100%</b>



**592**  
**Water Operations**

**The following are descriptions of each line item of the 2012-2013 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 2012-2013:**

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.

# **Motor Pool Fund**

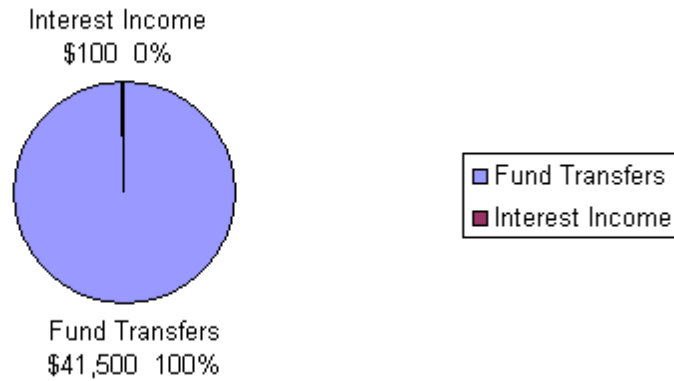
The Village of Webberville's Motor Pool Fund owns all the equipment used by the Department of Public Works. This fund provides for repairs, replacement and maintenance of all the motorized equipment. The Motor Pool Fund is funded from transfers from other Village funds from equipment rental expenditures. 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 used bucket truck for staff to perform tree trimming and removal as well as hanging decorative banners and Christmas decorations. The Exmark lawn mower will be replaced with a new mower.

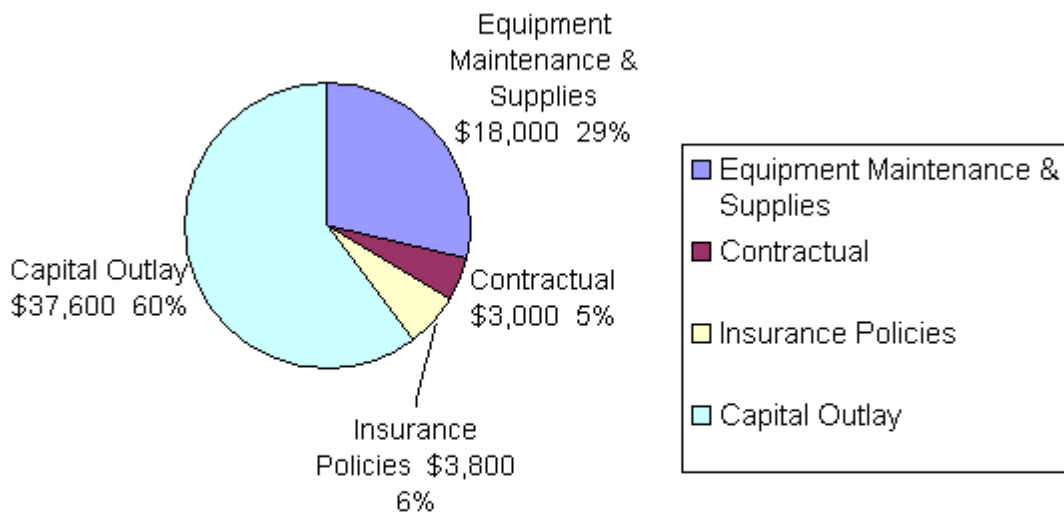


		2010-2011	2011-2012	2011-2012	2012-2013	%
		ACTUAL	AMENDED	ESTIMATE	PROPOSED	CHANGE
<b>Fund 661 - MOTOR POOL</b>						
<b>REVENUES</b>						
661-000-665.000	INTEREST INCOME	100	50	120	100	50%
661-000-676.000	MISC INCOME	0	0	579	0	
661-000-699.001	FUND TRANSFERS	0	38,000	29,000	41,500	8%
661-000-699.002	TRANSFER/MAJOR EQUIP RENTAL	0	0	0	0	
661-000-699.003	EQUIPMENT RENTAL	41,500	0	0	0	
661-000-699.004	TRANSFER/WATER EQUIP RENTAL	0	0	0	0	
661-000-699.005	TRANSFER/SEWER EQUIP RENTAL	0	0	0	0	
661-000-699.010	EXCESS/FUND BALANCE	80,799	0	0	0	
<b>Total Motor Pool Operational Revenues</b>		<b>122,399</b>	<b>38,050</b>	<b>29,699</b>	<b>41,600</b>	<b>9%</b>
<b>EXPENDITURES</b>						
661-000-731.000	EQUIPMENT MAINTENANCE & SUPPLIES	0	15,000	18,000	18,000	17%
661-000-801.000	CONTRACTUAL	0	7,500	1,500	3,000	-150%
661-000-955.000	INSURANCE POLICIES	0	4,000	3,600	3,800	-5%
661-000-970.000	CAPITAL OUTLAY	0	10,700	2,700	37,600	72%
661-440-955.000	DPW EXPENDITURES	22,500	0	0	0	
661-440-955.001	EQUIPMENT PURCHASES	1,500	0	0	0	
661-440-960.002	INSURANCE POLICIES	3,800	0	0	0	
661-966-999.010	RESERVE	94,599	0	0	0	
<b>Total Motor Pool Operational Expenditures</b>		<b>122,399</b>	<b>37,200</b>	<b>25,800</b>	<b>62,400</b>	<b>40%</b>
<b>Net Income (Loss)</b>			<b>850</b>	<b>3,899</b>	<b>(20,800)</b>	
<b>Beginning Motor Pool Fund Balance (Undesignated)</b>			<b>78,399</b>	<b>78,399</b>	<b>82,298</b>	
<b>Total Expenditures Paid from Motor Pool Fund Balance</b>			<b>0</b>	<b>0</b>	<b>20,800</b>	
<b>Projected Motor Pool Fund Balance (Undesignated)</b>			<b>79,249</b>	<b>82,298</b>	<b>61,498</b>	

<b>Motor Pool Revenues</b>		
Fund Transfers	\$ 41,500	100%
Interest Income	\$ 100	0%
<b>Total Motor Pool Revenues</b>	<b>\$ 41,600</b>	<b>100%</b>



<b>Motor Pool Expenditures</b>		
Equipment Maintenance & Supplies	\$ 18,000	29%
Contractual	\$ 3,000	5%
Insurance Policies	\$ 3,800	6%
Capital Outlay	\$ 37,600	60%
<b>Total Motor Pool Expenditures</b>	<b>\$ 62,400</b>	<b>100%</b>



**661**  
**Motor Pool**

**The following are descriptions of each line item of the 2012-2013 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 2012-2013:**

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 2012-2013**

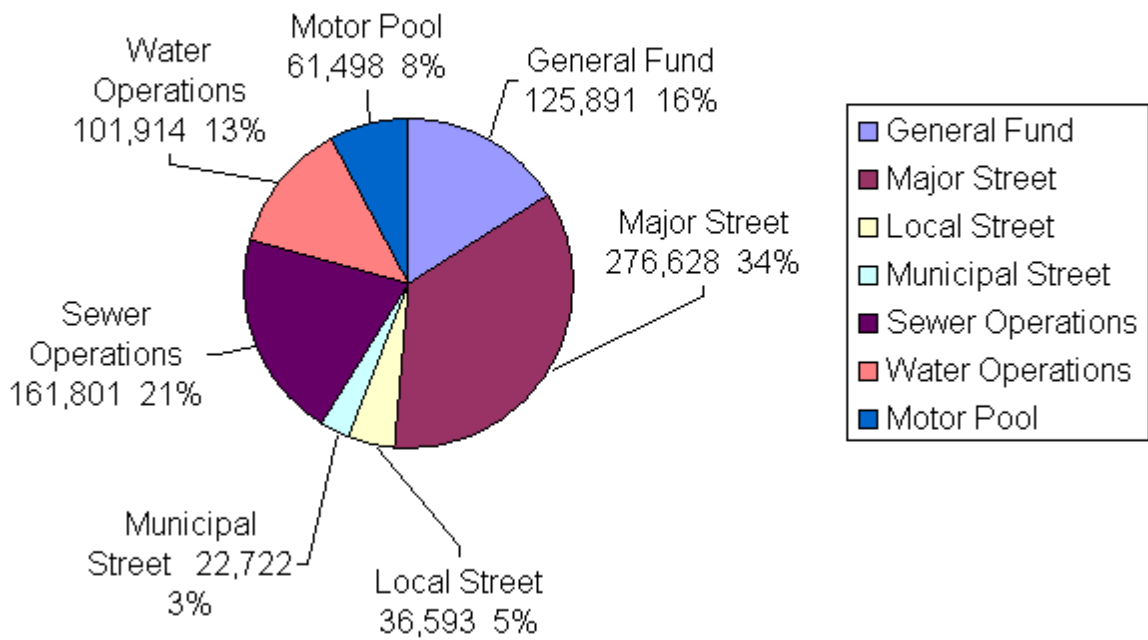
<b>General Fund</b>	
Beginning General Fund Balance (Undesignated)	142,591
Total Expenditures Paid from General Fund Balance	16,700
Projected Ending General Fund Balance (Undesignated)	125,891
Fund Balance as a Percentage of Expenditures	17%
<b>Major Streets</b>	
Beginning Major Streets Fund Balance (Undesignated)	311,428
Total Expenditures Paid from Major Streets Fund Balance	34,800
Projected Ending Major Streets Fund Balance (Undesignated)	276,628
Fund Balance as a Percentage of Expenditures	266%
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
<b>Local Streets</b>	
Beginning Local Streets Fund Balance (Undesignated)	79,993
Total Expenditures Paid from Local Streets Fund Balance	43,400
Projected Ending Local Streets Fund Balance (Undesignated)	36,593
Fund Balance as a Percentage of Expenditures	55%
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
<b>Municipal Streets</b>	
Beginning Municipal Streets Fund Balance (Undesignated)	4,622
Total Expenditures Paid from Municipal Streets Fund Balance	-
Projected Ending Municipal Streets Fund Balance (Undesignated)	22,722
Fund Balance as a Percentage of Expenditures	45%
<b>Sewer Operations</b>	
Beginning Sewer Operations Fund Balance (Undesignated)	182,301
Total Expenditures Paid from Sewer Operations Fund Balance	20,500
Projected Ending Sewer Operations Fund Balance (Undesignated)	161,801
Fund Balance as a Percentage of Expenditures	46%
<b>Water Operations</b>	
Beginning Water Operations Fund Balance (Undesignated)	137,564
Total Expenditures Paid from Water Operations Fund Balance	35,650
Projected Ending Water Operations Fund Balance (Undesignated)	101,914
Fund Balance as a Percentage of Expenditures	30%
<b>Motor Pool</b>	
Beginning Motor Pool Fund Balance (Undesignated)	82,298
Total Expenditures Paid from Motor Pool Fund Balance	20,800

Projected Ending Motor Pool Fund Balance (Undesignated)	61,498
Fund Balance as a Percentage of Expenditures	98%

<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	125,891	16%
Major Street	276,628	35%
Local Street	36,593	5%
Municipal Street	22,722	3%
Sewer Operations	161,801	21%
Water Operations	101,914	13%
Motor Pool	61,498	8%
<b>Total</b>	<b>787,047</b>	<b>100%</b>



# Employee Time Allocation

2012-2013 Fiscal Year

Jaymee	Percentage	Wages	FICA	Retirement	Life Ins.	Health Ins.	H.S.A.
<b>Deputy Clerk/Treas</b>	<b>of Time</b>	<b>\$36,000</b>	<b>10%</b>	<b>4.63%</b>	<b>\$450</b>	<b>\$12,387</b>	<b>\$1,000</b>
General	5%	\$1,800	\$180	\$83	\$23	\$619	\$50
Major St.	5%	\$1,800	\$180	\$83	\$23	\$619	\$50
Local St.	5%	\$1,800	\$180	\$83	\$23	\$619	\$50
Sewer	40%	\$14,400	\$1,440	\$667	\$180	\$4,955	\$400
Water	45%	\$16,200	\$1,620	\$750	\$203	\$5,574	\$450
<b>Totals</b>	<b>100%</b>	<b>\$36,000</b>	<b>\$3,600</b>	<b>\$1,667</b>	<b>\$450</b>	<b>\$12,387</b>	<b>\$1,000</b>

Rachel	Percentage	Wages	FICA	Retirement	Life Ins.	Health Ins.	H.S.A.
<b>Clerk/Treasurer</b>	<b>of Time</b>	<b>\$43,500</b>	<b>10%</b>	<b>4.63%</b>	<b>\$500</b>	<b>\$11,952</b>	<b>\$1,000</b>
General	35%	\$15,225	\$1,523	\$705	\$175	\$4,183	\$350
Major St.	10%	\$4,350	\$435	\$201	\$50	\$1,195	\$100
Local St.	5%	\$2,175	\$218	\$101	\$25	\$598	\$50
Sewer	25%	\$10,875	\$1,088	\$504	\$125	\$2,988	\$250
Water	25%	\$10,875	\$1,088	\$504	\$125	\$2,988	\$250
<b>Totals</b>	<b>100%</b>	<b>\$43,500</b>	<b>\$4,350</b>	<b>\$2,014</b>	<b>\$500</b>	<b>\$11,952</b>	<b>\$1,000</b>

John	Percentage	Wages	FICA	Retirement	Life Ins.	Health Ins.	H.S.A.
<b>D.P.W.</b>	<b>of Time</b>	<b>\$39,500</b>	<b>10%</b>	<b>4.63%</b>	<b>\$475</b>	<b>\$12,387</b>	<b>\$1,000</b>
General	16%	\$6,320	\$632	\$293	\$76	\$1,982	\$160
Major St.	14%	\$5,530	\$553	\$256	\$67	\$1,734	\$140
Local St.	5%	\$1,975	\$198	\$91	\$24	\$619	\$50
Sewer	35%	\$13,825	\$1,383	\$640	\$166	\$4,335	\$350
Water	30%	\$11,850	\$1,185	\$549	\$143	\$3,716	\$300
<b>Totals</b>	<b>100%</b>	<b>\$39,500</b>	<b>\$3,950</b>	<b>\$1,829</b>	<b>\$475</b>	<b>\$12,387</b>	<b>\$1,000</b>

Mike	Percentage	Wages	FICA	Retirement	Life Ins.	Health Ins.	H.S.A.
<b>Head of D.P.W.</b>	<b>of Time</b>	<b>\$50,000</b>	<b>10%</b>	<b>4.63%</b>	<b>\$500</b>	<b>\$9,709</b>	<b>\$1,000</b>
General	15%	\$7,500	\$750	\$347	\$75	\$1,456	\$150
Major St.	14%	\$7,000	\$700	\$324	\$70	\$1,359	\$140
Local St.	6%	\$3,000	\$300	\$139	\$30	\$583	\$60
Sewer	35%	\$17,500	\$1,750	\$810	\$175	\$3,398	\$350
Water	30%	\$15,000	\$1,500	\$695	\$150	\$2,913	\$300
<b>Totals</b>	<b>100%</b>	<b>\$50,000</b>	<b>\$5,000</b>	<b>\$2,315</b>	<b>\$500</b>	<b>\$9,709</b>	<b>\$1,000</b>

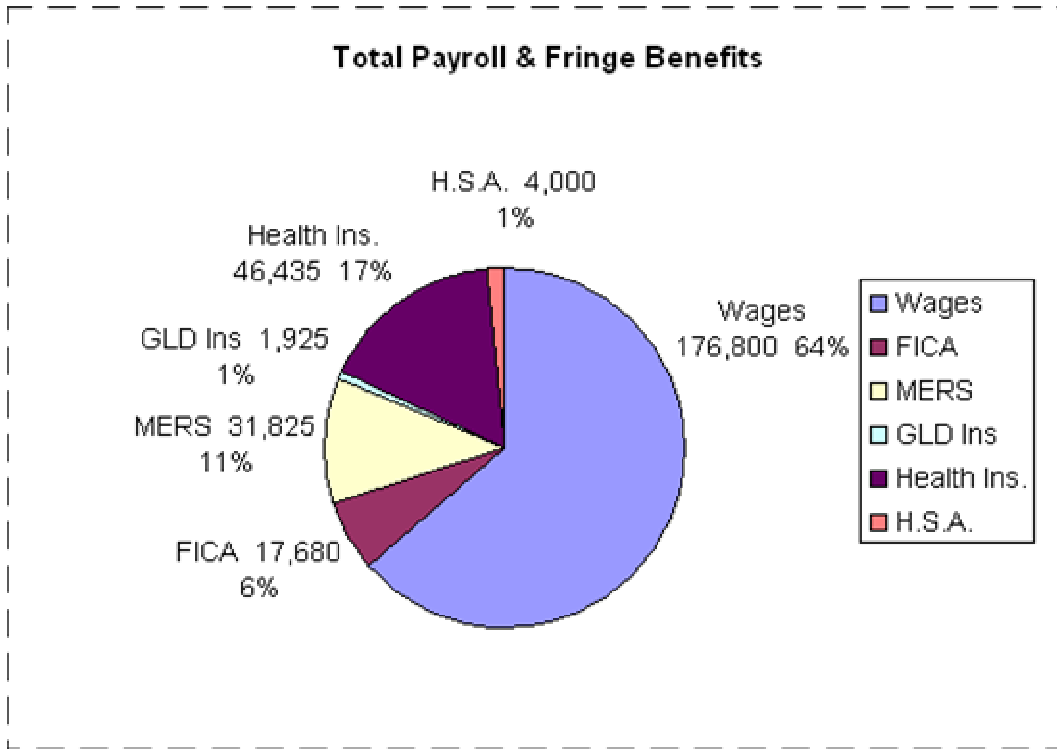
Wanda	Percentage	Wages	FICA
<b>Crossing Guard</b>	<b>of Time</b>	<b>1,800</b>	<b>10%</b>
General	100%	\$1,800	\$180
<b>Totals</b>	<b>100%</b>	<b>\$1,800</b>	<b>\$180</b>

Bob	Percentage	Wages	FICA
<b>Zoning</b>	<b>of Time</b>	<b>6,000</b>	<b>10%</b>
General	100%	\$6,000	\$600
<b>Totals</b>	<b>100%</b>	<b>\$6,000</b>	<b>\$600</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	\$38,645	22%	\$3,865	22%	\$1,428	18%	\$349	18%	\$8,241	18%	\$710	18%
Major St.	\$18,680	11%	\$1,868	11%	\$865	11%	\$209	11%	\$4,908	11%	\$430	11%
Local St.	\$8,950	5%	\$895	5%	\$414	5%	\$101	5%	\$2,419	5%	\$210	5%
Sewer	\$56,600	32%	\$5,660	32%	\$2,621	33%	\$646	34%	\$15,676	34%	\$1,350	34%
Water	\$53,925	31%	\$5,393	31%	\$2,497	32%	\$620	32%	\$15,191	33%	\$1,300	33%
	\$176,800	100%	\$17,680	100%	\$7,825	100%	\$1,925	100%	\$46,435	100%	\$4,000	100%

<b>MERS Funding</b>	<b>717</b>	<b>\$ 24,000</b>
General	4,380.36	
Major St.	2,652.78	
Local St.	1,271.01	
Sewer	8,037.87	
Water	7,657.99	
	<b>\$ 24,000</b>	

<b>Total Payroll &amp; Fringe Benefits</b>		
Wages		176,800
FICA		17,680
MERS		31,825
GLD Ins		1,925
Health Ins.		46,435
H.S.A.		4,000
<b>Total</b>	<b>\$</b>	<b>278,665</b>







**Capital Outlay Projects  
2012-2013**

<b>101-101-970.000</b>	2 Office PCs	2,000
	D.P.W. Building	40,000
<b>Total</b>		<b>42,000</b>
<b>202-000-970.000</b>	D.P.W. Building	40,000
<b>Total</b>		<b>40,000</b>
<b>203-000-970.000</b>	D.P.W. Building	40,000
<b>Total</b>		<b>40,000</b>
<b>581-000-970.000</b>	Duck Weed Control Chemicals	5,000
	D.P.W. Building	80,000
<b>Total</b>		<b>85,000</b>
<b>592-000-970.000</b>	2-Chemical Feed Pumps	2,000
	Water System Mapping	5,000
	De-Watering Pump	1,000
	D.P.W. Building	80,000
<b>Total</b>		<b>88,000</b>
<b>661-000-970.000</b>	Mower	10,000
	2 Stage Air Compressor	2,000
	Bucket Truck/Service Truck	25,000
	Paint Sprayer	600
<b>Total</b>		<b>37,600</b>