



Proposed
Fiscal Year 2015 Budget
Effective March 1, 2015 – February 29, 2016

The Proposed FY 2015 Village Budget supports the long term goal of debt elimination while maintaining high quality services to the village residents and complying with State law for municipal governance.

There are six major funds, reported in seven sections. The funds are:

101 – General Fund – used for village operations and administration

202 – Major Streets Fund – used for maintenance and repair of village streets designated by the MI Department of Transportation as Major Streets. The Streets accounts are restricted accounts required by law to be maintained separate from the General Fund.

203 – Local Streets Fund – used for maintenance and repair of village streets that are not designated by MI Dot as Major Streets. The Streets accounts are restricted accounts required by law to be maintained separate from the General Fund.

208 – Parks Fund – used to track revenue and expenditures associated with maintaining and improving the Village Parks Facilities. A significant portion of the account numbers in this fund are used by the Parks and Recreation Commission in their accounting. The Parks and Recreation Commission FY2015 Budget is a separate document that was approved by the Village Council at the December 2014 Regular Council Meeting. The proposed Parks Fund budget shown here is in addition to the Parks and Recreation Commission Budget.

590 – Sewer Fund – used to account for Sewer operations and maintenance activities, including receipt of sewer service money and payment to BLUA for service and payment of two USDA loans. The Sewer Fund is a restricted account required by law to be separate from the General Fund.

591 – Water Fund – used to track water operations and maintenance activities. The Water Fund is a restricted account required by law to be separate from the General Fund.

Key difference between this budget and prior year budgets:

The Garage and Street Lighting have moved from the General Fund to the Streets Funds. This is allowable under Act 51, which provides most of the funding for Streets. The DPW equipment is purchased and maintained under the Garage Departments in the Streets funds and the other funds pay an hourly rate to the Streets funds for use of the equipment (Equipment Payback). The hourly rate is set by the MI DOT for each type of equipment and includes the cost of fuel.

The wages for the Clerk and Treasurer are consolidated under the General Fund Departments 215 and 253 respectively. In prior years they were spread across the funds. To pay for their services and general village administration, each fund pays the General Fund a 10% administrative fee.

As per past years, the DPW wages are spread across funds 202-591. Actual DPW wages will be charged to each fund per the DPW Timesheets. The current DPW wage budgets are set based on historical charges and in consideration of upcoming activities.

The proposed General Fund Budget shows a positive accrual of money of \$39,034.00 (see 101-850-96700). This money will be used to payback, in part, the Streets and Sewer Funds for money borrowed in prior years. The General Fund also includes full payment for debt to the Village Attorney (101-850-80400) in accordance with the payment terms agreed upon.

The proposed Streets Funds Budgets shows a significant positive accrual of money (see 202-451-81800 and 203-451-81800). This money will be moved into a reserve account to be used in accordance with the 5 year Streets and Equipment Plan(s) (to be written). As the Streets are restricted accounts, the money cannot be transferred to the General Fund to pay debt.

The proposed Parks Fund Budget shows a modest positive accrual of money (see 208-751-96700). This money can be transferred to the General Fund to pay debt.

The proposed Sewer Fund Budget shows a positive accrual of money in the amount of \$19370.00. This money is restricted and will be used in accordance with the Sewer long term plan (to be written) to add to the reserve or pay off USDA sewer loan(s).

The proposed Water Fund Budget shows a positive accrual of money in the amount of \$48957.00. This money is restricted and will be transferred into a reserve account for use in accordance with the Water System Asset Management plan produced in July 2014.

At the end of the budget worksheets, there is a guide to the accounts detailing the use of many of the accounts. Not all the accounts shown in the budget are listed as some accounts are clearly self-explanatory.

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January				
Fund: 101 - General								
Revenues								
Function:								
Dept: 000								
40100 Property Taxes	71,834	75,000	75,000	69,455	83,346	70,483		
45000 Zoning Permits	360	1,000	1,000	490	588	500		
57400 State Shared Revenues	38,650	37,000	37,000	22,097	26,516	30,000		
60900 Admin fees	6,978	45,000	45,000	23,015	27,618	43,835		
61300 Insurance Paybacks	0	0	0	0	0			
61400 Service Charges	17,821	1,000	1,000	0	0			
61500 Equipment Charges	21,178	20,132	20,132	11,248	13,498			
65200 Beach Road Project	0	0	0	0	0			
66300 refunds & rei	0	0	0	0	0			
66400 Interest Earned	44	50	50	20	6	40		
67100 Other Revenues	22,223	5,000	5,000	7,205	7,017	5,000		
67150 Rentals	197	2,000	2,000	1,134	1,361	3,500		
67400 Historical Preservation	0	0	0	0	0			
67500 DEQ BROWNFIELD GRANT	613	0	0	0	0			
67900 Elberta Dunes Endowed Fund	0	0	0	0	0			
69900 Transfers	0	0	0	0	0			
Function:	179,898	186,182	186,182	134,664	159,950	153,358	0	0
Total Revenues	179,898	186,182	186,182	134,664	159,950	153,358	0	0
Expenditures								
Function: 410 General Government								
Dept: 100 Trustees								
70100 Meeting Compensation	7,779	3,000	3,000	3,664	2,390	3,000		
71500 Social Security	0	0	186	227	148	186		
71600 Medicare	0	0	44	53	35	44		
80400 Attorney Fees	0	15,000	0	16,141	9,769			
87100 Worker's Comp Ins Prem	0	90	100	100	120	198		
91000 Insurance Paybacks	1,139	0	0	0	0			
95500 Misc	4,000	100	100	206	240			
Dept: 215 Clerk								
70200 Wages	5,850	14,111	11,327	10,355	11,236	11,327		
71500 Social Security	0	0	702	642	697	702		
71600 Medicare	0	0	164	150	163	164		
85100 Schooling/Training	0	500	1,000	436	523	500		
86000 Mileage	0	100	300	0	0			
86100 Retirement	0	0	0	0	0			
87100 Worker's Comp Ins Prem	0	49	70	70	84	5		

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January				
Fund: 101 - General								
Expenditures								
Function: 410 General Government								
Dept: 215 Clerk								
90000 Services/Printing	0	1,000	1,000	-82	-99			
91000 Insurance Paybacks	163	0	0	0	0			
95500 Misc	0	100	100	662	760			
Dept: 253 Treasurer								
70200 Wages	7,216	21,117	9,900	5,474	5,628	9,900		
71500 Social Security	0	0	471	339	349	614		
71600 Medicare	0	0	110	79	82	144		
85100 Schooling/Training	0	500	1,000	587	704	500		
86000 Mileage	87	200	300	0	0			
86100 Retirement	0	0	0	0	0			
87100 Worker's Comp Ins Prem	0	74	90	90	108	5		
90000 Services/Printing	0	1,000	1,000	620	768			
90100 Printing Tax Roll	0	0	0	0	0			
91000 Insurance Paybacks	163	0	0	0	0			
95500 Misc	3,920	100	100	0	0			
Dept: 265 Office								
70200 Wages	0	0	0	126	95			
71500 Social Security	0	0	0	17	16			
71600 Medicare	0	0	0	4	4			
72500 Rentals	0	150	150	353	423	4,800		
72600 Supplies	2,179	1,000	1,000	1,030	1,229	1,500		
72700 Equipment	31	0	0	0	0	250		
72800 Postage	414	1,000	1,000	1,011	1,110	1,200		
86500 Liability Insurance	0	3,300	3,300	3,112	3,734			
90000 Services/Printing	0	5,400	5,400	3,656	4,388	4,000		
90200 Publishing	0	0	0	0	0	190		
91000 Insurance Paybacks	297	0	0	0	0			
92000 Electric	1,275	0	0	0	0			
92100 Utilities/Phone	890	1,600	3,200	2,990	2,807	2,136		
92200 Water/Sewer	292	0	0	109	119			
92500 Computer Services	0	0	0	0	0	4,360		
93000 Repairs/Maintenance	1,278	500	500	209	250			
94000 PO Box Rent	80	0	0	0	0	86		
94500 SAFE DEPOSIT BOX RENT	45	0	0	0	0	45		
Dept: 266 Community Bldg								
70200 Wages	0	0	0	63	76			

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January				
Fund: 101 - General								
Expenditures								
Function: 410 General Government								
Dept: 266 Community Bldg								
71500 Social Security	0	0	0	11	13			
71600 Medicare	0	0	0	3	3			
72600 Supplies	0	0	0	0	0			
80300 Cleaning Fee	0	0	0	0	0	500		
86500 Liability Insurance	0	0	0	0	0			
91000 Insurance Paybacks	240	0	0	0	0			
92000 Electric	673	0	0	0	0			
92100 Utilities/Phone	0	1,850	1,850	1,586	1,925	1,850		
92200 Water/Sewer	246	0	0	0	0			
92300 Natural Gas	856	0	0	240	138			
93000 Repairs/Maintenance	630	100	100	225	270	250		
Dept: 850 Professional Services								
70200 Wages	1,033	0	900	600	630			
70300 Overtime	1,500	0	0	0	0			
71500 Social Security	0	0	56	39	41			
71600 Medicare	1,873	0	13	67	79			
72900 LSS Deposit Refund	8,009	0	0	300	327			
80400 Attorney Fees	78,211	0	14,487	0	0	43,600		
80600 Auditor Fees	5,415	0	5,630	0	0	11,000		
80700 MML Dues	523	0	0	0	0	531		
85200 Health Insurance	5,275	0	0	0	0	600		
86100 Retirement	0	0	0	0	0			
86500 Liability Insurance	5,608	0	0	531	637	902		
87100 Worker's Comp Ins Prem	300	0	0	0	0			
88200 Library	2,628	0	1,500	2,084	2,479	2,000		
88300 Annual Dues	700	0	0	0	0	135		
88500 Landscaping	0	0	0	0	0			
88700 Other Parks Electric	0	0	0	0	0			
90000 Services/Printing	1,259	0	0	210	29	200		
90100 Printing Tax Roll	665	0	0	0	0	700		
91000 Insurance Paybacks	364	0	0	0	0			
92500 Computer Services	2,144	0	0	3,725	39			
95500 Misc	12,511	0	3,965	12,895	1,754			
96700 Fund Payback	0	0	0	0	0	39,034		
99000 Specific Tax	100	0	0	0	0			
99004 Elberta Dunes Endowed Fund	4,140	0	0	0	0			

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru January	Estimated Total	Requested	Recommended	Adopted
Fund: 101 - General								
Expenditures								
Function: 410 General Government								
Dept: 850 Professional Services								
99005 DEQ BROWNFIELD GRANT	613	0	0	0	0			
99006 MDNR Grant	0	0	0	0	0			
99007 Health Reimbursement Account	137	0	0	94	113			
Dept: 965 Transfers								
97100 Transfers	0	0	0	0	0			
General Government	172,751	71,941	74,115	75,103	56,433	147,158	0	0
Function: 420 Public Safety								
Dept: 336 Fire Department								
81800 Specific Projects	19,191	0	0	7,182	8,457			
81818 Fire/EMS Contract	0	0	15,000	3,678	4,413			
86500 Liability Insurance	0	0	0	0	0			
91000 Insurance Paybacks	240	0	0	0	0			
92000 Electric	673	0	0	0	0			
92100 Utilities/Phone	0	1,850	1,850	991	1,186			
92200 Water/Sewer	209	0	0	170	185			
92300 Natural Gas	856	0	0	218	261			
93000 Repairs/Maintenance	13	100	100	0	0			
94100 Hydrant Rental	1,020	0	1,020	817	1,269	1,020		
Public Safety	22,202	1,950	17,970	13,056	15,771	1,020	0	0
Function: 430 Public Works								
Dept: 441 Garage								
70200 Wages	62,494	4,000	4,000	3,391	3,980			
70400 SEASON WAGE	0	0	0	0	0			
71500 Social Security	0	0	248	353	418			
71600 Medicare	0	0	58	83	98			
72600 Supplies	1,698	2,000	2,000	1,263	1,056			
72700 Equipment	0	0	0	0	0			
85200 Health Insurance	0	666	330	330	396			
86000 Mileage	0	0	0	0	0			
86100 Retirement	0	0	0	0	0			
86500 Liability Insurance	0	500	500	570	684			
87100 Worker's Comp Ins Prem	0	120	140	140	168			
91000 Insurance Paybacks	2,883	0	0	0	0			
92000 Electric	1,274	0	0	0	0			
92100 Utilities/Phone	1,924	4,200	4,200	2,580	2,945			
92200 Water/Sewer	248	0	0	0	0			
92300 Natural Gas	1,544	0	0	261	173			

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year	Current Year			(6)	(7)	(8)	
	Actual	Original Budget	Amended Budget	Actual Thru January	Estimated Total	Requested	Recommended	Adopted
Fund: 101 - General								
Expenditures								
Function: 430 Public Works								
Dept: 441 Garage								
92500 Computer Services	0	0	0	0	0			
93000 Repairs/Maintenance	1,967	2,000	2,000	1,032	1,239			
93300 Fuel	244	300	300	0	0			
95500 Misc	182	100	100	0	0			
Dept: 448 Street Lighting								
92000 Electric	11,072	15,000	15,000	10,156	12,151			
Public Works	85,530	28,886	28,876	20,159	23,308	0	0	0
Function: 432 Sanitation								
Dept: 528 Refuse Collection								
80150 Waste Removal	10,903	0	4,545	5,431	5,226	3,230		
80200 Spring Clean-up	2,366	0	0	0	0	1,950		
Sanitation	13,269	0	4,545	5,431	5,226	5,180	0	0
Total Expenditures	293,752	102,777	125,506	113,749	100,738	153,358	0	0
Grand Total:	-113,854	83,405	60,676	20,915	59,212	0	0	0

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January				
Fund: 202 - Major Streets								
Revenues								
Function:								
Dept: 000								
57400 State Shared Revenues	43,050	39,000	39,000	37,547	40,207	42,000		
61500 Equipment Charges	0	0	0	0	0	10,251		
66400 Interest Earned	11	20	20	18	19	20		
67100 Other Revenues	0	0	0	0	0			
67150 Rentals	0	0	0	0	0	2,400		
69900 Transfers	0	0	0	0	0			
Function:	43,061	39,020	39,020	37,565	40,226	54,671	0	0
Total Revenues	43,061	39,020	39,020	37,565	40,226	54,671	0	0
Expenditures								
Function: 410 General Government								
Dept: 850 Professional Services								
72600 Supplies	510	4,800	0	2,271	2,550	2,500		
90000 Services/Printing	0	1,000	1,000	0	0			
96500 Administration Fee	0	7,000	7,000	3,500	4,200	5,467		
Dept: 965 Transfers								
97100 Transfers	0	0	0	0	0			
General Government	510	12,800	8,000	5,771	6,750	7,967	0	0
Function: 420 Public Safety								
Dept: 451 Street Activities								
81800 Specific Projects	3,505	0	0	0	0	12,000		
Dept: 463 Regular Maintenance								
70200 Wages	1,253	4,000	1,500	3,730	4,060	4,000		
70400 SEASON WAGE	0	0	2,500	2,057	2,331	2,500		
71500 Social Security	0	0	281	263	282	403		
71600 Medicare	0	0	63	62	66	94		
72700 Equipment	384	0	0	0	0			
77500 Maint/Material	6,403	0	4,800	2,789	2,306	1,000		
78600 Signs	322	0	0	0	0	500		
80600 Auditor Fees	0	0	0	0	0			
86100 Retirement	0	0	0	0	0			
87100 Worker's Comp Ins Prem	0	0	0	0	0	572		
92500 Computer Services	1,470	0	0	147	157			
93000 Repairs/Maintenance	0	0	0	0	0	2,000		
93300 Fuel	2,664	1,500	1,500	588	209			
94300 Equipment paybacks	1,595	2,000	2,000	590	254			
Dept: 478 Ice & Snow Maint								
70200 Wages	890	4,000	4,000	1,071	983	1,000		

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January				
Fund: 202 - Major Streets								
Expenditures								
Function: 420 Public Safety								
Dept: 478 Ice & Snow Maint								
71500 Social Security	0	0	248	66	61	62		
71600 Medicare	0	0	58	16	14	15		
77550 Salt/Materials	787	0	0	0	0	750		
93300 Fuel	4,186	1,500	1,500	943	1,132			
94300 Equipment paybacks	3,363	2,000	2,000	3,941	4,729			
Public Safety	26,822	15,000	20,450	16,263	16,584	24,896	0	0
Function: 430 Public Works								
Dept: 441 Garage								
70200 Wages	0	0	0	0	0	2,200		
70400 SEASON WAGE	0	0	0	0	0			
71500 Social Security	0	0	0	0	0	136		
71600 Medicare	0	0	0	0	0	32		
72600 Supplies	0	0	0	0	0	700		
72700 Equipment	0	0	0	0	0	6,250		
74000 Fuel	0	0	0	0	0	3,000		
77500 Maint/Material	0	0	0	0	0	1,000		
85200 Health Insurance	0	0	0	0	0	600		
86000 Mileage	0	0	0	0	0			
86200 Commerical Driver Lic Fee	0	0	0	0	0	35		
86500 Liability Insurance	0	0	0	0	0	1,343		
87100 Worker's Comp Ins Prem	0	0	0	0	0	440		
92000 Electric	0	0	0	0	0			
92100 Utilities/Phone	0	0	0	0	0	2,500		
92200 Water/Sewer	0	0	0	0	0			
92300 Natural Gas	0	0	0	0	0			
92500 Computer Services	0	0	0	0	0			
93000 Repairs/Maintenance	0	0	0	0	0	2,500		
93300 Fuel	0	0	0	0	0			
95500 Misc	0	0	0	0	0			
Dept: 444 Sidewalks								
77500 Maint/Material	0	0	0	0	0	500		
93000 Repairs/Maintenance	0	0	0	0	0	1,500		
Dept: 448 Street Lighting								
92000 Electric	0	0	0	0	0	5,448		
Public Works	0	0	0	0	0	28,184	0	0
Function: 431 Highway & Streets								
Dept: 482 Paybacks								

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January				
Fund: 202 - Major Streets								
Expenditures								
Function: 431 Highway & Streets								
Dept: 482 Paybacks								
70200 Wages	2,699	0	0	0	0			
71500 Social Security	0	0	0	130	134			
71600 Medicare	0	0	0	30	31			
85200 Health Insurance	0	1,331	690	930	756			
86100 Retirement	0	0	0	0	0			
86500 Liability Insurance	0	100	100	100	120			
87100 Worker's Comp Ins Prem	300	255	275	275	330			
90800 Health Ins Paybacks	1,714	0	0	0	0			
90900 Withholding paybacks	0	0	0	0	0			
91000 Insurance Paybacks	558	0	0	0	0			
Highway & Streets	5,271	1,686	1,065	1,465	1,371	0	0	0
Function: 450 Culture-Recreation								
Dept: 474 Park Maintenance								
70200 Wages	0	0	0	0	0			
78600 Signs	0	0	0	0	0			
94300 Equipment paybacks	0	0	0	0	0			
97000 Lease Bye Street	0	0	0	0	0			
Culture-Recreation	0	0	0	0	0	0	0	0
Total Expenditures	32,603	29,486	29,515	23,499	24,705	61,047	0	0

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year			(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January			
Fund: 203 - Local Streets							
Revenues							
Function:							
Dept: 000							
57400 State Shared Revenues	20,037	14,000	14,000	14,709	14,508	14,000	
58000 Contribution from County	0	0	8,341	8,341	10,010	8,300	
61500 Equipment Charges	0	0	0	0	0	10,250	
66400 Interest Earned	11	20	20	6	5	20	
67100 Other Revenues	0	0	0	0	0		
67150 Rentals	0	0	0	0	0	2,400	
69400 Road Taxes	28,190	28,200	28,200	27,030	32,436	28,190	
69900 Transfers	0	0	0	0	0		
Function:	48,238	42,220	50,561	50,086	56,959	63,160	0
Total Revenues	48,238	42,220	50,561	50,086	56,959	63,160	0
Expenditures							
Function: 410 General Government							
Dept: 850 Professional Services							
72600 Supplies	510	5,800	0	3,166	3,624		
90000 Services/Printing	0	1,500	1,500	0	0		
96500 Administration Fee	0	7,000	7,000	3,500	4,200	6,316	
Dept: 965 Transfers							
97100 Transfers	0	0	0	0	0		
General Government	510	14,300	8,500	6,666	7,824	6,316	0
Function: 420 Public Safety							
Dept: 451 Street Activities							
81800 Specific Projects	3,436	0	0	0	0	12,000	
Dept: 463 Regular Maintenance							
70200 Wages	2,643	4,500	2,000	2,835	3,081	3,000	
70400 SEASON WAGE	0	0	2,500	1,008	1,209	1,100	
71500 Social Security	0	0	310	192	211	254	
71600 Medicare	0	0	73	45	49	59	
72700 Equipment	384	0	0	0	0		
77500 Maint/Material	7,118	0	5,800	2,289	1,706	1,800	
78600 Signs	322	0	0	0	0	500	
80600 Auditor Fees	0	0	0	0	0		
86100 Retirement	0	0	0	0	0		
87100 Worker's Comp Ins Prem	0	0	0	0	0	571	
90100 Printing Tax Roll	0	0	0	0	0		
92500 Computer Services	1,470	0	0	147	157		
93000 Repairs/Maintenance	0	0	0	0	0		
93300 Fuel	1,842	1,500	1,500	424	120		

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year			(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January			
Fund: 203 - Local Streets							
Expenditures							
Function: 420 Public Safety							
Dept: 463 Regular Maintenance							
94300 Equipment paybacks	4,122	2,250	2,250	466	106		
Dept: 478 Ice & Snow Maint							
70200 Wages	720	4,500	4,500	1,087	964	1,000	
71500 Social Security	0	0	279	67	60	62	
71600 Medicare	0	0	65	16	14	15	
77550 Salt/Materials	787	0	0	0	0	750	
93300 Fuel	3,891	1,500	1,500	943	1,132		
94300 Equipment paybacks	2,665	2,250	2,250	3,603	4,324		
Public Safety	29,400	16,500	23,027	13,122	13,133	21,111	0
Function: 430 Public Works							
Dept: 441 Garage							
70200 Wages	0	0	0	0	0	2,200	
70400 SEASON WAGE	0	0	0	0	0		
71500 Social Security	0	0	0	0	0	136	
71600 Medicare	0	0	0	0	0	32	
72600 Supplies	0	0	0	0	0	700	
72700 Equipment	0	0	0	0	0	6,250	
74000 Fuel	0	0	0	0	0	3,000	
77500 Maint/Material	0	0	0	0	0	1,000	
85200 Health Insurance	0	0	0	0	0	600	
86000 Mileage	0	0	0	0	0		
86200 Commerical Driver Lic Fee	0	0	0	0	0	35	
86500 Liability Insurance	0	0	0	0	0	1,343	
87100 Worker's Comp Ins Prem	0	0	0	0	0	440	
92000 Electric	0	0	0	0	0		
92100 Utilities/Phone	0	0	0	0	0	2,500	
92200 Water/Sewer	0	0	0	0	0		
92300 Natural Gas	0	0	0	0	0		
92500 Computer Services	0	0	0	0	0		
93000 Repairs/Maintenance	0	0	0	0	0	2,500	
93300 Fuel	0	0	0	0	0		
95500 Misc	0	0	0	0	0		
Dept: 444 Sidewalks							
77500 Maint/Material	0	0	0	0	0	500	
93000 Repairs/Maintenance	0	0	0	0	0	1,500	
Dept: 448 Street Lighting							
92000 Electric	0	0	0	0	0	5,448	

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January				
Fund: 203 - Local Streets								
Expenditures								
Public Works	0	0	0	0	0	28,184	0	0
Function: 431 Highway & Streets								
Dept: 482 Paybacks								
70200 Wages	2,699	0	0	0	0			
85200 Health Insurance	0	1,498	690	330	396			
86100 Retirement	0	0	0	0	0			
86500 Liability Insurance	0	100	100	100	120			
87100 Worker's Comp Ins Prem	300	285	310	310	372			
90800 Health Ins Paybacks	1,714	0	0	0	0			
90900 Withholding paybacks	0	0	0	0	0			
91000 Insurance Paybacks	558	0	0	0	0			
Highway & Streets	5,271	1,883	1,100	740	888	0	0	0
Function: 450 Culture-Recreation								
Dept: 474 Park Maintenance								
70200 Wages	5,191	0	0	0	0			
78600 Signs	0	0	0	0	0			
94300 Equipment paybacks	1,757	0	0	0	0			
Culture-Recreation	6,948	0	0	0	0	0	0	0
Total Expenditures	42,129	32,683	32,627	20,528	21,845	55,611	0	0
Grand Total:	16,567	19,071	27,439	43,624	50,635	1,173	0	0

BUDGET WORKSHEET

Village of Elberta

	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January				
Month: 1/31/2015								
Fund: 208 - Park Fund								
Revenues								
Function:								
Dept: 000								
60500 Solstice fee entrance	0	0	2,000	3,442	4,130			
61600 Farmers Market	3,007	0	3,000	3,376	4,051			
61700 Vendors	1,175	0	1,000	1,100	1,320			
61710 LSS/Park Vendors	0	0	0	0	0	1,000		
61800 SNAP	604	0	0	0	0			
61900 Double Up Food Bucks	786	0	0	0	0			
62000 Senior Fresh	230	0	0	0	-226			
64100 Merchandise sales	0	0	700	692	830			
64200 Beer/Wine	15,290	0	15,300	14,312	17,175			
64300 Food Sales	0	0	0	0	0			
64400 Kids/Teens	277	0	270	117	140			
64500 Solstice Tee-Shirts	1,741	0	1,600	1,305	1,566			
64600 Sponsors	4,125	0	4,000	3,650	4,380			
64700 P&R Fund Raisers	1,198	0	1,100	1,104	977			
64800 Solstice Fund Raisers	1,392	0	450	110	132			
64900 Solstice donations	384	0	150	435	522			
65000 P&R Donations	0	0	100	23	15			
65100 LSS Donations	0	0	0	0	0			
66400 Interest Earned	10	10	10	9	9			
66700 LSS Rentals	37,850	39,000	39,000	28,950	34,740	48,000		
66710 LSS Deposit	0	0	0	0	0	11,000		
67150 Rentals	0	0	0	0	0	950		
67200 TEA-21 Grant	0	0	0	0	0			
67300 Sale of Fixed Assets	991	0	0	0	0			
67900 Elberta Dunes Endowed Fund	0	0	0	0	0			
69900 Transfers	0	0	0	0	0			
Function:	69,060	39,010	68,680	58,625	69,761	60,950	0	0
Total Revenues	69,060	39,010	68,680	58,625	69,761	60,950	0	0
Expenditures								
Function: 410 General Government								
Dept: 965 Transfers								
97100 Transfers	0	0	0	0	0			
General Government	0	0	0	0	0	0	0	0
Function: 431 Highway & Streets								
Dept: 482 Paybacks								
81300 Labor Paybacks	881	0	0	0	0			

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January				
Fund: 208 - Park Fund								
Expenditures								
Function: 431 Highway & Streets								
Dept: 482 Paybacks								
81400 Equipment Paybacks	1,552	4,000	4,000	92	110			
90900 Withholding paybacks	0	0	0	0	0			
Highway & Streets	2,433	4,000	4,000	92	110	0	0	0
Function: 450 Culture-Recreation								
Dept: 751 Waterfront Park								
70200 Wages	12,414	8,000	6,500	4,595	5,495	6,656		
70400 SEASON WAGE	0	2,000	3,500	1,552	1,862	1,920		
71500 Social Security	0	0	500	176	210	532		
71600 Medicare	0	0	112	41	49	124		
72600 Supplies	755	400	400	453	544	950		
72700 Equipment	104	0	0	0	0			
72800 Postage	52	200	200	130	156	130		
72900 LSS Deposit Refund	9,290	9,000	9,000	12,513	15,016			
80150 Waste Removal	0	0	755	0	0			
80500 Porta-lets Rental	1,200	0	0	320	384	980		
80600 Auditor Fees	0	0	0	0	0			
81300 Labor Paybacks	0	0	0	0	0			
81400 Equipment Paybacks	0	0	0	0	0	5,517		
81800 Specific Projects	0	2,200	2,200	1,990	2,388	1,500		
82000 LSS Management Fee	0	0	0	0	0	3,360		
82500 LSS Cleaning Fee	0	0	0	0	0	4,400		
85200 Health Insurance	0	1,331	690	330	396	600		
86100 Retirement	0	0	0	0	0			
86500 Liability Insurance	0	1,000	1,000	1,000	1,200	650		
87100 Worker's Comp Ins Prem	300	240	260	260	312			
88500 Landscaping	0	0	0	0	0			
88700 Other Parks Electric	0	0	0	0	0			
90000 Services/Printing	0	1,500	1,500	317	380	300		
90800 Health Ins Paybacks	1,714	0	0	0	0			
91000 Insurance Paybacks	468	0	0	0	0			
92000 Electric	3,488	0	0	0	0			
92100 Utilities/Phone	0	5,000	5,000	2,555	3,624	5,710		
92200 Water/Sewer	962	0	0	225	245			
92300 Natural Gas	1,047	0	0	293	273			
92500 Computer Services	1,470	0	0	0	0			
93000 Repairs/Maintenance	5,146	3,000	3,000	977	873	4,800		

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year		Actual Thru January	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget					
Fund: 208 - Park Fund								
Expenditures								
Function: 450 Culture-Recreation								
Dept: 751 Waterfront Park								
93110 LSS Punch List	0	0	0	0	0	1,000		
93300 Fuel	0	3,000	3,000	816	1,224			
95500 Misc	0	0	0	0	0			
95800 Debt Retirement	0	0	0	0	0			
96500 Administration Fee	0	5,000	5,000	2,500	3,000	6,125		
96600 LSS Deposit Refunds	0	0	0	0	0	11,000		
96700 Fund Payback	0	0	0	0	0	2,721		
99008 LSS Rent	0	0	0	0	0			
99100 Fund Paybacks	0	0	0	0	0			
Dept: 752 Mini Pond Park								
80500 Porta-lets Rental	0	0	0	0	0	560		
92000 Electric	318	0	200	179	214	300		
93000 Repairs/Maintenance	0	0	0	0	0	500		
95500 Misc	50	0	0	0	0			
Dept: 753 Solstice Festival								
88000 Promotions	351	300	300	0	0			
92500 Computer Services	0	0	0	0	0			
94200 Tents/Porta-lets	1,326	1,500	1,500	1,263	1,515			
95300 Vendors	0	6,300	0	0	0			
95400 Fund Raisers	217	300	115	115	138			
95500 Misc	1,383	100	500	1,033	1,240			
95610 Bands	7,280	6,000	6,800	7,800	9,360			
95710 Beer & Wine	6,202	6,000	6,000	8,637	10,365			
95810 Fireworks	3,200	3,200	3,200	2,730	3,276			
95910 Food Sales	0	0	0	0	0			
96010 Kids/Teens Activities	721	450	300	286	343			
96110 Licenses/Bonds	1,048	700	700	663	796			
96210 T-Shirts/totes/posters	1,916	1,000	1,600	1,460	1,753			
Dept: 754 Parks & Recreation								
70200 Wages	3,313	3,000	2,850	2,367	2,840			
72700 Equipment	0	1,000	0	0	0			
85800 SENIOR FRESH	236	0	0	0	0			
85900 Double Up Food Bucks	686	0	0	0	0			
86000 Mileage	0	50	0	0	0			
86300 SNAP	604	0	0	0	0			
88000 Promotions	709	300	850	367	441			

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January	Estimated Total			
Fund: 208 - Park Fund								
Expenditures								
Function: 450 Culture-Recreation								
Dept: 754 Parks & Recreation								
92500 Computer Services	189	0	0	0	0			
93000 Repairs/Maintenance	0	250	0	0	0			
95400 Fund Raisers	606	1,500	500	490	588			
95500 Misc	36	100	0	200	240			
96110 Licenses/Bonds	0	0	0	0	0			
96210 T-Shirts/totes/posters	0	0	500	1,220	1,465			
Dept: 755 Farmers Market								
70200 Wages	0	0	0	0	0			
72700 Equipment	0	0	0	0	0			
85800 SENIOR FRESH	0	0	0	0	0			
85900 Double Up Food Bucks	0	0	0	0	0			
86000 Mileage	0	0	0	0	0			
86300 SNAP	0	0	0	0	0			
88000 Promotions	0	0	0	0	0			
88300 Annual Dues	0	0	0	0	0			
93000 Repairs/Maintenance	0	0	0	0	0			
95400 Fund Raisers	0	0	0	0	0			
95500 Misc	0	0	0	0	0			
96210 T-Shirts/totes/posters	0	0	0	0	0			
Dept: 756 Elberta Dunes South								
70200 Wages	0	0	0	0	0			
71500 Social Security	0	0	0	0	0			
71600 Medicare	0	0	0	0	0			
72700 Equipment	0	0	0	0	0			
81800 Specific Projects	0	0	0	0	0			
93000 Repairs/Maintenance	0	0	0	0	0			
95500 Misc	0	0	0	0	0			
Culture-Recreation	68,801	73,921	68,532	59,853	72,205	60,335	0	0
Total Expenditures	71,234	77,921	72,532	59,945	72,315	60,335	0	0
Grand Total:	-2,174	-38,911	-3,852	-1,320	-2,554	615	0	0

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January				
Fund: 590 - Sewer Fund								
Revenues								
Function:								
Dept: 000								
40300 Sewer Taxes	34,320	34,300	34,300	33,096	39,715	34,320		
60800 Late Charges	2,812	0	0	3,112	1,747	2,000		
61100 Sewer Charges	140,441	107,585	126,550	101,892	97,148	126,550		
66400 Interest Earned	146	150	150	96	116	96		
67100 Other Revenues	0	2,500	2,500	-35	-42			
67600 USDA Sewer Project	0	0	0	0	0			
67700 MEDC Sewer Project	0	0	0	0	0			
67800 USDA RR&I	3,750	0	0	0	0			
69900 Transfers	0	0	0	0	0			
Function:	181,469	144,535	163,500	138,161	138,684	162,966	0	0
Total Revenues	181,469	144,535	163,500	138,161	138,684	162,966	0	0
Expenditures								
Function: 410 General Government								
Dept: 965 Transfers								
97100 Transfers	0	0	0	0	0			
General Government	0	0	0	0	0	0	0	0
Function: 432 Sanitation								
Dept: 529 Sanitation Activity								
70200 Wages	13,494	7,000	7,000	5,606	6,066	7,000		
71500 Social Security	0	0	434	348	376	434		
71600 Medicare	0	0	102	81	88	102		
72600 Supplies	1,087	1,750	1,750	1,978	2,373	283		
72700 Equipment	104	0	0	0	0			
72800 Postage	1,828	1,500	1,500	505	606	750		
73300 Chemicals	261	0	0	0	0			
79000 Depreciation	42,175	0	0	0	0			
80600 Auditor Fees	0	0	0	0	0			
81300 Labor Paybacks	2,529	0	0	0	0			
81400 Equipment Paybacks	2,155	0	0	0	0	5,692		
81800 Specific Projects	1,300	35,000	3,500	0	0			
85200 Health Insurance	0	1,165	690	330	396	600		
86100 Retirement	0	0	0	0	0			
86500 Liability Insurance	0	500	500	500	600	99		
87100 Worker's Comp Ins Prem	300	210	238	238	286	181		
90100 Printing Tax Roll	0	0	0	0	0			
90800 Health Ins Paybacks	1,714	0	0	0	0			

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January				
Fund: 590 - Sewer Fund								
Expenditures								
Function: 432 Sanitation								
Dept: 529 Sanitation Activity								
90900 Withholding paybacks	0	0	0	0	0			
91000 Insurance Paybacks	300	0	0	0	0			
92000 Electric	2,041	0	0	411	493			
92100 Utilities/Phone	570	2,650	2,650	2,365	2,834	2,800		
92500 Computer Services	900	0	0	0	0			
93000 Repairs/Maintenance	6,843	2,000	2,000	1,735	2,083	2,000		
93300 Fuel	2,981	1,500	1,500	453	697			
94300 Equipment paybacks	0	3,500	3,500	675	810			
95500 Misc	30	0	0	0	0			
95800 Debt Retirement	51,862	25,000	41,900	34,880	33,485	41,856		
95900 BLUA O & M Payments	46,302	25,000	50,500	50,022	51,872	46,302		
96000 Rural Bond Payments	-139	11,000	11,600	0	0			
96100 USDA Bond Debt	8,908	10,000	9,800	3,169	3,802	19,200		
96200 USDA Sewer Project	0	0	0	0	0			
96300 MEDC Sewer Project	0	0	0	0	0			
96400 USDA RR&I	0	0	0	0	0			
96500 Administration Fee	0	15,000	15,000	7,500	9,000	16,297		
73300 Sanitation	187,545	142,775	154,164	110,796	115,867	143,596	0	0
77300 Total Expenditures	187,545	142,775	154,164	110,796	115,867	143,596	0	0
79000 Depreciation	10,743	0	0	0	0			
80500 Auditor Fees								
81300 Labor Paybacks	8,341	0	0	0	0			
81400 Equipment Paybacks	3,359	0	0	0	0	8,272		
81500 Budget Meals	2,547	0	0	0	0			
81800 Specific Projects	3,902	4,000	4,000	4,503	3,341			
86100 Schooling/Training	110	1,300	1,300	733	880	500		
88200 Health Insurance	0	1,700	800	330	390	500		
89000 Mileage	0	0	0	0	0			
89100 Retirement	0	0	0	0	0			
89500 Liability Insurance	0	500	500	500	500	500		
87100 Workers Comp Ins Premium	300	253	253	253	253	253		
86310 Annual Dues	1,281	0	0	0	0			
90000 Services/Printing	0	2,000	2,000	0	0			
90800 Health Ins Paybacks	1,714	0	0	0	0			
90900 Withholding paybacks	0	0	0	0	0			
Grand Total:	-6,076	1,760	9,336	27,365	22,817	19,370	0	0

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru January				
Fund: 591 - Water Fund								
Revenues								
Function:								
Dept: 000								
60600 Badger Meters	0	0	0	0	0			
60700 On/Off Fees	975	0	0	275	300			
60800 Late Charges	2,156	0	0	2,641	1,323	1,500		
61000 Water Charges	42,034	0	60,000	43,552	34,420	94,794		
69900 Transfers	0	0	0	0	0			
Function:	45,165	0	60,000	46,468	36,043	96,294	0	0
Total Revenues	45,165	0	60,000	46,468	36,043	96,294	0	0
Expenditures								
Function: 432 Sanitation								
Dept: 536 Operating Expenses								
70200 Wages	13,494	7,264	5,764	7,970	8,656	5,840		
70400 SEASON WAGE	0	0	1,500	333	400	400		
71500 Social Security	0	0	481	587	648	387		
71600 Medicare	0	0	113	137	151	90		
72600 Supplies	1,157	1,750	1,750	1,127	1,353	283		
72700 Equipment	104	0	0	0	0			
72800 Postage	683	1,500	1,500	852	1,023	750		
73300 Chemicals	751	0	0	0	0			
77500 Maint/Material	0	0	0	0	0	1,950		
79000 Depreciation	10,743	0	0	0	0			
80600 Auditor Fees	0	0	0	0	0			
81300 Labor Paybacks	6,324	0	0	0	0			
81400 Equipment Paybacks	3,969	0	0	0	0	8,272		
81500 Badger Meters	2,647	0	0	0	0			
81800 Specific Projects	3,962	4,000	4,000	4,953	5,944			
85100 Schooling/Training	110	1,300	1,300	733	880	500		
85200 Health Insurance	0	1,209	690	330	396	600		
86000 Mileage	0	0	0	0	0			
86100 Retirement	0	0	0	0	0			
86500 Liability Insurance	0	500	500	500	600	694		
87100 Worker's Comp Ins Prem	300	233	253	253	304	253		
88300 Annual Dues	1,281	0	0	0	0			
90000 Services/Printing	0	2,000	2,000	0	0			
90800 Health Ins Paybacks	1,714	0	0	0	0			
90900 Withholding paybacks	0	0	0	0	0			

BUDGET WORKSHEET

Village of Elberta

Month: 1/31/2015	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru				Estimated
	Actual	Budget	Budget	January	Total	Requested	Recommended	Adopted
Fund: 591 - Water Fund								
Expenditures								
Function: 432 Sanitation								
Dept: 536 Operating Expenses								
91000 Insurance Paybacks	882	0	0	0	0			
92000 Electric	3,590	0	0	541	649			
92100 Utilities/Phone	0	5,000	5,000	4,879	5,089	6,344		
92300 Natural Gas	2,544	0	0	380	456			
92500 Computer Services	544	0	0	0	0	544		
93000 Repairs/Maintenance	6,906	4,000	4,000	11,789	6,671	8,800		
93300 Fuel	0	1,000	1,000	760	912			
94300 Equipment paybacks	0	3,632	3,632	2,637	3,164			
95500 Misc	0	0	0	0	0			
95600 Reimburse Petty Cash	0	0	0	0	0			
95700 Water Testing	713	0	180	413	793	2,000		
96500 Administration Fee	0	11,000	11,000	5,500	6,600	9,630		
Sanitation	62,418	44,388	44,663	44,674	44,689	47,337	0	0
Total Expenditures	62,418	44,388	44,663	44,674	44,689	47,337	0	0
Grand Total:	-17,253	-44,388	15,337	1,794	-8,646	48,957	0	0

101-000-60800 Revenue: This is the budget for office equipment.

101-000-67100 Revenue: This is the budget for office supplies.

101-000-67150 Revenue: This is the budget for office printing.

101-265-72500 Expense: This is the budget for office equipment.

101-265-72600 Expense: This is the budget for office supplies.

101-265-72700 Expense: This is the budget for office equipment.

101-265-90000 Expense: This is the budget for having materials printed for the village. Printing of tax bills is a separate expense.

101-265-92100 Expense: Since the garage pays all utilities for the building at 151 Pearson, this is just the cost of phone service to the village office.

101-265-92500 This is the cost of computer support and training for the screening software, web page, and internet service.

101-266-80300 This is the budget for the community building cleaning fee for when it is rented.

101-266-92100 This is the budget for all utilities for the community building.

101-850-85200 The village pays Ken a \$300/mo stipend for health insurance. The expense is spread across each of the six funds at \$500/fund/year.

101-850-88200 This is the budget for library costs, mostly utilities.

101-850-88300 The village is a member of several organizations which require annual dues. Most of those organizations have their own separate budget lines. This one catches all the other.

101-850-96700 This is where the excess money from General Fund is captured (for now). This will be used to payback money borrowed from the Streets and Sewer funds in accordance with the DEP.

Explanation of Accounts. Includes most account numbers. Some omitted as being self-explanatory such that an explanation would be insulting 😊

101-000-60900 Admin Fees	Revenue Account. Each of the other funds (Streets, Water, Sewer, Parks) pay 10% of their revenues to the General Fund to cover village administration costs
101-000-67100 Other Revenues	Revenue Account. As stated, this is "other revenues" like rebates, unplanned county checks, anything we can't otherwise categorize
101-000-67150 Rentals	Revenue. This includes the library rental to Gilmore Township, Community Building Rentals, and the portion of the Community Building rented to the Frankfort Fire Department. Rental revenue includes the tenant's utility payments.
101-265-72500 Rentals	Expense. With moving the Garage into the Streets fund, this is the rent for the office that the General Fund pays to the Garage. It includes utilities.
101-265-72600 Supplies	Expense. This is the budget for office supplies
101-265-72700 Equipment	Expense. This is the budget for office equipment
101-265-90000 Services/Printing	Expense. This is the budget for having materials printed for the village. Printing of tax bills is a separate expense.
101-265-92100 Utilities/Phone	Expense. Since the garage pays all utilities for the building at 151 Pearson, this is just the cost of phone service to the village office.
101-265-92500 Computer Services	This is the cost of computer support and training for the accounting software, web page, and internet service.
101-266-80300 Cleaning Fee	This is the budget for the community building cleaning fee for when it is rented.
101-266-92100 Utilities/Phone	This is the budget for all utilities for the community building
101-850-85200 Health Ins	The village pays Ken a \$300/mo stipend for health insurance. The expense is spread across each of the six funds at \$600/fund/year.
101-850-88200 Library	This is the budget for library costs, mostly utilities.
101-850-88300 Annual Dues	The village is a member of several organizations which require annual dues. Most of those organizations have their own separate budget lines. This one catches all the other.
101-850-96700 Fund Payback	This is where the excess money from General Fund is captured (for now). This will be used to payback money borrowed from the Streets and Sewer funds in accordance with the DEP.

202-000-57400 State Shared Revenue	Under Act 51, the Village gets a portion of the state gas tax. The state allocates it between major and local streets.
202-000-61500 Equipment Charges	The Major and Local Streets funds pay for the purchase and maintenance of equipment. The other funds pay back the Streets funds at a pre-determined hourly rate for equipment use. Cost of fuel is included in the equipment rates. The DPW has a weekly time sheet to record equipment use for each village activity.
203-000-57400 State Shared Revenue	Under Act 51, the Village gets a portion of the state gas tax. The state allocates it between major and local streets.
202-000-66400 Interest	The Major and Local streets have a dedicated interest bearing account at SSB. The Streets also have a MI Class investment account which earns income.
202-000-67150 Rentals	As of FY 2015, the Garage is under the Streets funds. The Village office, which is attached to the garage will pay a rental fee to the garage (\$4800/yr) The office rental includes utilities.
202-441-70200 Wages	Ken's wages for doing work in the Garage, including equipment maintenance & repairs, DPW superintendent duties, etc. Comes from Ken's timesheet. Most costs associated with the garage will be split between the Major and Local Street Fund Garage Departments.
202-441-72600 Supplies	Garage office and cleaning supplies like rags, paper towels, TP, uniforms.
202-441-72700 Equipment	Purchase or refurbishment of equipment. For 2015 this will cover a new box and suspension for the dump truck.
202-441-74000 Fuel	Fuel. Garage purchases all fuel. Equipment payback rental cost includes cost of fuel.
202-441-77500 Maint/Material	This covers material used to maintain equipment and/or the garage itself. E.g. gaskets, fuel pumps. It is for material used by DPW.
202-441-85200 Health Ins	The DPW Sup gets a \$300/mo stipend for health insurance. Each of the 6 funds share equally in the cost, so each fund pays \$600/yr
202-441-86200 CDL Fee	MML liability for CDL
202-441-86500 Liability Ins	MML Liability Insurance for Streets, split between Major and Local Streets, Garage Dept.
202-441-87100 Worker's Comp	Portion of Worker's Comp covering Garage, split between Major and Local Street, Garage Dept.
202-441-92100 Utilities/Phone	All utilities for Garage/Bldg at 151 Pearson St plus DPW Sup cell phone. Split between Major and Local Street Garage Dept.
202-441-93000 Repair/Maint	Repair and maintenance service for Garage and DPW Equipment by 3 rd parties, e.g. Bayshore Tire, Xpress Lube, Thirlby's Automotive. Split between Major and Local Street Garage Dept.
202-444-77500 Maint/Material	Materials used for Sidewalk repairs and maintenance.
202-441-93000 Repairs/Maint	Service expenses for sidewalk repair and maintenance. E.g. Kerby's backhoe or A+ Concrete.
202-451-81800 Specific Projects	Used to "hold" capital improvement money until capital improvement plan is established along with account tracking.

202-463-70200 Wages	Cost of DPW time in road maintenance and repair. Comes from Ken's timesheet
202-463-77500 Maint/Material	Expense of materials purchased for use in street repair or maintenance. E.g. asphalt fill.
202-463-78600 Signs	Material expense of repairing, replacing, upgrading, or installing new signs.
202-441-93000 Repairs/Maint	Service expense for 3 rd party work on major streets.
202-850-72600 Supplies	Expense of supplies that don't fit neatly into any other category.
202-850-96500 Admin Fee	10% of major streets revenue paid back to the General Fund to for Village Operations
203-XXX-XXXXX	See descriptions of accounts under Major Streets.
208-000-61710 LSS/Park Vendor	LSS Bridal Show Vendor Fees. Revenue to be dedicated to LSS repairs punch list from LSS Manager.
208-000-66700 LSS Rentals	Life Saving Station Rental Fees
208-000-66710 LSS Deposit	Life Saving Station Deposits – balanced by LSS Refund Expenses
208-000-67150 Rentals	Rental Revenue from Performance Pavilion, Waterfront Park Picnic Pavilion, and Penfold Park Pavilion
208-751-70200 Wages	DPW labor for park maintenance, not including Elberta Dunes South, which is covered in the Parks and Recreation budget.
208-751-72900 & 208-751-96600 LSS Deposit Refunds	The Account number was changed for 2015 to better comply with the MI Treasury Uniform Chart of Accounts. See Audit deficiency.
208-751-81400 Equipment Paybacks	The park fund pays the Streets funds for the use of the equipment. This is the estimated amount for 2015 based on previous DPW experience.
208-751-81800 Specific Projects	This is the budget for the surveillance system at waterfront park that was approved at the Dec Regular Council meeting.
208-751-82000 LSS Mgmt Fee	7% of LSS Rentals
208-751-82500 LSS Cleaning Fee	\$200/ rental. Budget includes 22 rentals for FY 2015
208-751-85200 Health Ins	The DPW Sup gets a\$300/mo stipend for health insurance. Each of the 6 funds share equally in the cost, so each fund pays \$600/yr
208-751-92100 Utilities/Phone	This is the cost of all utilities for the LSS and Waterfront Park
208-751-93000 Repairs/Maint	This is the budget for repairs to LSS and waterfront park paid to 3 rd parties.
208-751-93110 LSS Punch List	This is where we record the expense of the LSS manager's punch list of repairs to the LSS. The LSS punch list is paid for by the LSS Bridal Shower Vendor Fees.

208-751-96500 Admin Fee	10% of Park Revenues paid to the General Fund to cover cost of Village Administration
208-751-96700 Fund Payback	This is the positive money accrual from Parks to be transferred to the General Fund for payback of the Streets and Sewer funds.
590-529-95800 Debt Retirement	This the money billed to us from BLUA For debt retirement
590-529-95900 BLUA O&M	This the cost of the sewer service billed to us from BLUA based on usage
590-529-96100 USDA Bond Debt	This is the annual P&I paid on the two USDA loans for the sewer system
591-536-72600 Supplies	This covers operating supplies, like uniform cleaning or forms.
591-536-77500 Maint/Material	This cover the material cost of anything purchased to repair the water system. E.g. replacement valve.
591-536-93000 Repair/Maint	This covers the cost of Services provided in repairs or maintenance of the water system. E.g. Kerby's Backhoe,