



City of Vassar
FY 2013 Budget
July 1, 2012 – June 30, 2013
with
FY 2012 Fourth Quarter Adjustments

Draft 1: Presented to Council on March 5, 2012
Draft 2: Presented to Council on April 23, 2012
Final Draft: Presented to Council on May 7, 2012

Resolution 2012-18

FY 2012

RESOLUTION SETTING MILLAGE RATES

WHEREAS, the County Board of Commissioners has equalized 2011 assessments for the City at **\$47,238,935** and

WHEREAS, the General Fund will require property taxes of **\$803,062** and

BE IT RESOLVED, that the Vassar City Council does hereby approve the levy of the following tax millage:

General Fund	17.00 mills	(Charter authorized)
--------------	-------------	----------------------

BE IT FURTHER RESOLVED, that to all taxes paid after July 31, there shall also be added a three (3) percent penalty and to all taxes paid after said date there shall also be added interest at the rate of one-half (1/2) of one (1) percent for each month or fraction of a month intervening between the first day of July and the date of payment, provided by Public Act 539 of 1982.

MOVED: Councilor

SUPPORTED BY: Councilor

YES:

NO:

ABSENT:

ABSTAIN:

DATE:

Resolution 2012-19

**City of Vassar
General Appropriations Resolution**

WHEREAS, the Uniform Budgeting and Accounting Act, Public Act 621 of 1978, the City Charter and the City Financial Policy Ordinance require that the City Council adopt a balanced budget for each of the required funds, and

WHEREAS, the City Charter requires that a public hearing be advertised and held prior to the budget adoption, and said hearing was held on May 7, 2012, and

WHEREAS, the City Manager in accordance with the provisions of the Charter of the City of Vassar has delivered to the City Council a budget which has now been reviewed at length and which this City Council finds to represent an equitable allocation of anticipated revenue to the various funds, Department, Boards, Functions, and activities, now therefore

BE IT RESOLVED, that the Fiscal Year 2013 Budget for the City of Vassar as provided below, is hereby adopted:

City Fund	Revenue	Expense
101 – General Fund	1,266,039	1,343,769
202-Major Streets	195,569	383,868
203-Local Streets	106,385	164,049
204-Highway	43,284	41,024
206-Fire Fund	92,147	168,727
209-Cemetery	37,550	36,940
211-City Band	1,002	1,500
214-DPW Park Maintenance	61,460	66,920
215-Parks & Recreation	21,180	32,911
Enterprise Funds		
590-Sewer Fund	619,754	535,959
591-Water Fund	393,145	406,600
593-Stormwater Management	51,100	80,121
Internal Service Funds		
675-Accumulated Sick Leave	6,100	13,410
677-Self Insurance Fund	50	0.00
665-Equipment Fund	17,250	195,261
680- Cool Cities/Yuletide	1,531	1,650
711- Cemetery Trust Fund	2,750	500
395 – DDA Revolving Loan Fund	2,184	0.00
861 - Street Light Special Assessment Fund	7,358	7,350

BE IT FURTHER RESOLVED, that all expenditures shall be in accordance with the provisions of the Uniform Budgeting and Accounting Act, and that any modification, addition or deletion of such amounts hereby adopted, shall be done in accordance with the policies and procedures established in the City Financial Policy Ordinance #85, and

BE IT FURTHER RESOLVED, that the purchasing procedures of the City of Vassar as established in the City Charter and the City Financial Policy Ordinance are hereby reaffirmed, and

BE IT FURTHER RESOLVED, that the Fees and Charges as provided in *Schedule A*, and incorporated by reference herein, are declared to be adopted by the City Council, and

BE IT FURTHER RESOLVED, that the City Council hereby adopts the commercial refuse assessments as contained in *Schedule B*, and incorporated by reference herein, which shall be charged against all commercial utility bills in Blocks 9 and 11 of the Original Plat of the City of Vassar for each of the uses as contained in *Schedule B* that occur on each parcel, and the City Clerk, is hereby directed to levy such charge against the property on each of the monthly utility bills, and

BE IT FURTHER RESOLVED, that the City Council hereby establishes an annual residential refuse fee in the amount of \$ 118.80 per year and directs that such amount be placed on the summer tax bill for collection, and

BE IT FURTHER RESOLVED, that the following sewer service rates to be in effect for FY 2013 are declared to be adopted by this City Council: \$37.33 per month residential, \$.00745 per gallon commercial with a Readiness to Serve charge of \$8.62 per month, and

BE IT FURTHER RESOLVED, that the water service rates to be in effect for FY2013 \$14.35 per month residential, and commercial rates as attached in *Schedule C* and incorporated by reference herein, are declared to be adopted by this City Council, and

BE IT FURTHER RESOLVED, that the City Council hereby establishes a storm water management fee in the amount of \$3.00 per month for residential utility customers and with commercial rates as attached in *Schedule D*, which the City Clerk, is hereby directed to levy such charge on each of the monthly utility bills and,

BE IT FURTHER RESOLVED, that a Special Assessment charge for the Vassar Area Ambulance being \$19.80 per parcel is hereby adopted by the City Council.

MOVED: Councilor

SUPPORTED: Councilor

YES:

NO:

ABSTAIN:

ABSENT:

MEETING DATE: **May 7, 2012**

**City of Vassar FY 2013 Budget
Table of Contents**

Budget by Fund

Budget Assumptions

101-General Fund (Revenues)	Pages	1
101-General Fund (Expenses)	Pages	3
202-Major Street Fund	Pages	17
203-Local Street Fund	Pages	22
204-Highway Fund	Pages	27
206-Fire Fund	Page	31
209-Cemetery Fund	Page	33
211-Band Fund	Page	34
214-Parks Maintenance Fund	Page	35
215-Parks and Recreation Fund	Pages	37
265-Drug Law Enforcement Fund	Page	39
590-Sewer Fund	Page	40
591-Water Fund	Pages	44
593-Storm Water Management Fund	Page	47
665-Capital Improvement Fund	Page	49
675-Accumulated Sick Leave Fund	Pages	49
677-Self Insurance Fund	Page	50
680-Cool Cities/Yuletide	Page	51
711-Cemetery Trust Fund	Page	52
395-DDA Revolving Loan Fund	Page	53
861-Street Lighting Special Assessment Fund	Page	54

Appendix

Schedule A	Fees and Charges
Schedule B	Commercial Refuse Monthly Billing Amounts
Schedule C	Water / Sewer Rates
Schedule D	Storm Water Management Fee

Special Assessment Rates
Schedule of Indebtedness
Taxable Value by Classification
Millage / Tax Levy History
Revenue Sharing Information
Capital Improvements / Rates
Capital Improvement Plan Overview

FY 2013 Budget Assumptions

GF REVENUE

- The millage rate of 17 mills is assumed with a decreased total property value equaling 43,651,558.

A house with a taxable value of 45,500 last fiscal year paid 773.50 in city taxes at 17 mills.

That same house in FY 2013 will have a taxable value of 41,906 (8% reduction) and will pay 720.40 in taxes to the City of Vassar at 17 mills.

As a result, the property owner will experience a reduction of \$61.10 in property taxes paid to the City of Vassar with no millage reduction.

- State Sales tax is budgeted at the guaranteed constitutional revenue sharing amount of \$194,659
- Residents will be taxed at a lower rate for ambulance coverage (\$21.00 per parcel to \$19.80 per parcel) as a result of the city's population loss and a lower garbage rate (\$10.50 a month to \$9.90 a month) will be charged to residents as a result of the new waste hauler contract.
- A new garbage rate schedule has been created for the business community as a result of the new waste hauler contract. The schedule distributes the cost among the businesses in a more equitable way.

GF EXPENDITURES

- No wage increases are budgeted for employees
- A 15% increase for health insurance is budgeted at the recommendation of our carrier
- It is assumed that all employees will pay 20% of their healthcare costs, excluding dental and optical
- No longevity payments are budgeted
- Increased retirement payments are budgeted as provided by MERS
- \$50,000 has been placed in the budget that can be used for the elimination of blighted properties and an audit focused on staffing levels within the city's structure.

OPERATING TRANSFERS TO OTHER FUNDS

- Contribution to Local Streets is reduced to \$25,000
- Contribution to the Fire Fund is at \$50,000, which covers actual costs and a small portion of the city's remaining balance from previous years
- Contribution to the City Band Fund is reduced to \$1,000
- Contribution to Cemetery Fund is reduced to \$15,000
- Contribution to the Park Maintenance Fund is reduced to \$55,000
- Contribution to the Parks Recreation Fund is reduced to \$10,000
- Contribution to the Capital Improvement Fund in the amount of \$17,200

MAJOR STREET FUND

The reconstruction of Oak Street and the parking lot is the major project for this year. This project is being funded through the DDA, Major Street Fund, Capital Improvement Fund, and Storm Water Management Fund. Per the USDA Rural Grant application, this project has a total estimated cost of \$418,319.

In addition, engineering costs and a partial payment is budgeted for the Huron Avenue project which is 80% funded through the Tuscola County Task Force.

LOCAL STREET FUND

No local street improvements are budgeted.

The cost to replace a DPW garage door is budgeted within this fund.

FIRE FUND

It has been advised by USDA Rural Development to pay off the remaining balance on the fire truck loan.

DPW PARK MAINTENANCE FUND

It is projected that fund balance will need to be used to cover costs. Efforts will be needed to either increase revenues or decrease costs associated with the maintenance of parks and facilities.

PARK & RECREATION COMMISSION

With the General Fund contribution reduced, this fund is projected to use a large portion of its fund balance to cover costs. Efforts will be needed to either increase revenues or decrease costs.

SEWER FUND

It is projected that the Sewer Fund's revenues will exceed its expenses with the implementation of assumptions regarding employee costs. In addition, capital improvements are planned in the amount of \$30,000 with not all projects being undertaken in the Capital Improvement Plan.

A 2% increase is recommended for the sewer rates in accordance to past action made by the City Council.

WATER FUND

It is projected that the Water Fund will use over \$13,000 of its fund balance. Expenses include \$87,050 in capital outlay projects.

A 2% to 2.5% increase is recommended for water rates and ready to serve charge in order to continue and maintain the level of service provided to users on the system and complete capital improvements projects.

The rate increase is based on a study completed by Michigan Rural Water Association.

STORMWATER MANAGEMENT FUND

Funds in the amount of \$25,000 are budgeted for the Oak Street project.

CAPITAL IMPROVEMENT FUND

A new police car is budgeted at \$26,000, a boom arm mower, DPW truck bed improvements and a partial payment for the Oak Street project is included in this fund's budget.

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
101 - GENERAL FUND										
GENERAL FUND REVENUE										
403.000	Current Tax	925,387	894,185	922,000	937,965			803,060	797,666	742,076
403	Library Allocation							0	-15	0
403	Alexander Lane Sp. Assessment		0	0				0	1,482	0
404.000	IFT	7,117	7,117	7,117	1,270			2,275	2,275	225
406.000	TIF Payment	-55,269	-57,576	-58,765	-57,270			-54,000	-52,000	-41,207
421.000	Ambulance Fees	22,785	22,806	22,806	22,995			22,890	23,226	21,576
451.000	Permits/License	2,880	2,588	2,588	1,295			1,300	1,000	1,000
452.000	Franchise Fees	8,213	7,918	8,000	7,261			7,500	7,500	7,500
505	Police Training (302)	1,521	1,600	1,600	1,121			1,200	1,000	1,000
540	CDBG Grant Neighborhood revit.		400,000	0	395,400					
540	CDBG Grant Administration				0					
569	MUSTFA		0	5,000						
571	Arbor Day Mini Grant	0			0					
572	Healthy Michigan Grant		0	1,900						
576.000	State Sales Tax	359,914	366,718	345,000	310,184			187,810	272,463	194,659
578.000	State Liquor Tax	1,196	1,169	1,169	1,600			1,600	1,631	1,631
608.000	Property Tax Fees	37,646	35,000	38,500	37,811			30,000	27,004	27,500
608.100	Property Tax Refunds	-21,405	-3,000	0	-1,758			-1,500	-6,500	-1,500
625	Police PBT Services	1,910	2,550	3,000	990			1,200	1,200	1,200
629.000	Residential Refuse	101,700	105,768	105,768	111,054			111,000	110,000	105,000
630.000	Commercial Refuse	8,397	9,149	9,149	10,235			10,000	9,000	10,000
631.000	Sale of Services	10,182	10,765	10,765	4,153			4,000	10,000	4,000
632	K-9 Services	800	1,500	1,500	0			0	0	0
636	PILOT Village Park Service Fee	0	1,753	1,753	1,967			1,900	1,900	1,900
637	PILOT Sandy Hill Service Fee	4,426	5,000	5,000	7,868			6,000	6,000	6,000
651.202	Maj St Admin Charge	5,693	5,892	5,892	5,892			5,892	5,892	5,900
651.203	Local St Admin Charge	5,175	5,356	5,356	5,356			5,356	5,356	5,400
651	Fire Admin Charge	2,070	2,142	2,142	2,142			2,142	2,142	2,142

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

Fund/Department	2,008	2009	2009	2010	2011	2012	2012	2013
	Audited	Adopted	Audited	Audited	Audited	Proposed	4th Quarter	
651.209 Cemetary Admin Charge	2,000	2,070	2,070	2,070	2,070	2,070	2,070	2,070
651.271 Library Admin Charge	5,166	5,166	5,166	5,166	5,166	5,166	5,166	5,166
651.590 Sewer Admin Charge	22,000	22,770	22,770	22,770	22,770	23,540	23,540	24,000
651.591 Water Admin Charge	22,000	22,770	22,770	22,770	22,770	23,540	23,540	24,000
652 Storm Water Mgt. Admin Charge	1,000	2,000	2,000	2,500	2,500	3,000	3,000	3,000
655 Police (Court Reimbursements)	1,690	2,000	2,000	1,273	1,273	1,200	200	100
657 DDA Administration	0	0	0	2,172		2,000	3,095	3,100
660.000 Ordinance Fines	7,583	10,000	9,750	4,174		4,000	3,200	3,700
664.000 Interest	32,433	30,000	8,000	4,581		4,000	3,800	3,800
667 Lease Payment Revenue	8,050	7,600	7,600	500		0	500	500
668.000 Equipment Rental Charge	163,544	165,000	175,000	125,480		101,220	73,000	70,000
673 Sale of Property	0	0	4,750	0		0	0	0
674 Donations	15,000	15,000	15,000	10,000		10,000	0	0
673 Sale of Property	0	0	0	0		0	-14	0
673 Police Donations	1,700	0	0	80		0	0	0
674 K-9 Designated Donations	1,000	0	0	0		0	0	0
675 M-15 Heritage trail Project		0	26,000			0		
							20,000	20,000
677 DDA Contribution								
677 Transfer from Police Pride	0	0	0	0		0	0	
677 Transfer from Local Govt. Educ.	0	0	0	0		0		
677 Reimbursement							-284	0
679 Insurance Settlement	14,110	0	3,350	0		0	0	0
681 Loan Repayment	4,066	4,067	4,067	6,317		2,500	1,668	1,668
682 K-9 Contract Reimbursement	75,000	75,000	62,500	0		0	0	0
694.000 Misc. Revenue	5,586	10,000	12,500	44,305		5,000	7,324	5,000
694.300 Police Reports	280	700	700	3,250		2,000	2,000	2,000
695 Pop Machine Revenue	285	500	350	134		100	133	133
695 Election Reimbursement	3,122	1,553	1,553	0		2,000	1,800	1,800
698 Loan Proceeds	0			0				
	1,815,953	2,204,596	1,835,136	2,065,073	1,468,561	1,340,961	1,401,960	1,266,039
REVENUE TOTAL								

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
GENERAL FUND EXPENDITURES										
101 - Mayor & Council										
702.000	Salaries	2,650	4,270	3,720	3,720			3,720	3,720	3,720
715.000	Social Security	203	327	285	285			300	300	500
873.000	Conference & Travel	345	1,000	1,000	550			600	500	500
900.000	Printing & Publishing	5,640	5,000	10,700	4,011			2,500	3,000	2,000
956.000	Miscellaneous	97	500	500	270			150	50	50
Mayor & Council Total:		8,935	11,097	16,205	8,836	9,508		7,270	7,570	6,770
172 - City Manager										
702.000	Salaries	60,707	54,750	28,462	61,841			61,690	59,000	59,000
702	MEBS Section 125	3,910	0	0	0			6,970	1,062	0
702.150	Contract Allowance								700	5,476
703	Longevity	500	500	0	500			500	500	0
715.000	Social Security	5,012	4,227	2,250	4,732			5,000	4,635	4,935
716.000	Hospitalization	1,263	15,981	150	5,957			803	5,050	7,215
717.000	Life Insurance	592	888		259			185	200	200
718	Retirement	5,783	6,318		7,004			8,400	7,760	8,296
719.000	Disability	0	0		0					
720.000	Vacation	0	0		0				2,469	0
720.100	Personal Leave	0	0		0					
721.000	Worker's Comp	129	174	130	144			175	110	110
722.000	Sick Leave	0			0					
723.000	Unemployment Comp	7	38	20	50			300	600	600
724	Deferred Compensation	400	400		0			400	800	200
740.000	Operating Supplies	165	300	50	263			150	100	100
820	Dues & Subscriptions	315	500	70	458			500	500	250
873.000	Conference & Travel	986	1,500	200	1,198			1,200	1,000	500
970.000	Capital Outlay	0			0					
City Manager Total:		79,770	85,576	31,332	82,406	91,312		86,273	84,486	86,882

**FINAL DRAFT
PROPOSED ADOPTION ON MAY 7, 2012**

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
215 - City Clerk										
702.000	Salaries	41,724	42,230	42,230	43,074			41,704	44,158	44,158
702	MEBS Section 125	5,469	6,775	7,300	7,574			7,574	6,821	6,352
703	Longevity	500	500	500	500			500	500	0
707	Part Time Wages	0			64					
709	Overtime	0			0					
710.000	Election Labor	1,838	1,938	1,938	570			1,938	1,938	969
715.000	Social Security	3,635	3,787	3,787	3,880			3,800	3,900	3,864
716.000	Hospitalization	1,386	1,598	1,622	1,520			2,436	2,436	2,619
717.000	Life Insurance	264	264	264	264			270	270	270
718	Retirement	4,743	5,495	5,520	5,386			5,600	5,741	6,209
721.000	Worker's Comp	129	174	135	144			150	150	150
723.000	Unemployment Comp	6	25	25	44			300	300	300
724	Deferred Compensation	400	400	400	400			400	400	200
740.000	Operating Supplies	229	500	450	47			100	100	100
740.200	Election Misc	1,590	1,500	1,500	1,411			1,500	1,500	1,500
820	Dues & Subscriptions	190	150	150	275			150	341	350
873.000	Conference & Travel	1,072	1,500	1,750	1,436			750	550	500
970.000	Capital Outlay	0			0					
City Clerk Total:		63,175	66,836	67,571	66,589	69,434	#	67,172	69,105	67,541
223 - Audit										
801.000	Professional Services	9,240	9,300	9,300	9,500			9,700	9,900	8,500
Audit Total:		9,240	9,300	9,300	9,500	9,700		9,700	9,900	8,500

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
228 - Information Technology										
801.000	Professional Services	1,643	5,000	4,000	2,247			1,000	1,000	1,000
805.000	Computer Services	10,274	8,000	7,000	6,264			6,500	7,560	7,560
930.100	Computer ISP Fees	0	1,100	1,100	275			700	700	700
970.000	Capital Outlay	1,557	2,500	2,500	1,238			0	510	0
Information Technology Total:		13,474	16,600	14,600	10,024	8,981		8,200	9,770	9,260
253 - City Treasurer										
702.000	Salaries	61,425	71,032	59,500	32,397			37,200	39,390	39,390
702.125	MEBS Section 125	965	6,775	10,930	7,574			7,575	6,821	6,352
703	Longevity	800	800	800	300			500	500	0
709	Overtime	637	0	50	229					
715.000	Social Security	5,463	6,013	6,500	3,191			3,500	3,632	3,500
716.000	Hospitalization	29,016	22,898	3,800	1,520			2,436	2,436	2,619
717.000	Life Insurance	349	505	1,685	240			250	250	250
718	Retirement	6,652	7,718	6,500	2,872			5,116	5,121	5,539
720.000	Vacation	4,648		2,000	805			0		
720.100	Personal Leave	1,739		2,000	627			0		
721.000	Worker's Comp	258	348	348	288			300	300	352
722.000	Sick Leave	1,050		1,000	257			0		
723.000	Unemployment Comp	17	20	20	44			300	300	488
724	Deferred Compensation	400	400	400	0			400	400	200
801.000	Professional Services	650	500	12,700	21,975			500	500	0
805	Computer Services				469			469	469	475
820	Dues and Subscriptions	145	250	250	85			250	250	250
873.000	Conference & Travel	69	1,000	1,000	187			500	500	500
970.000	Capital Outlay	0			0			0		
City Treasurer Total:		114,283	118,259	109,483	73,060	69,366		59,296	60,869	59,915

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
265 - City Hall										
702.000	Salaries	44,981	41,000	39,000	32,422			33,000	33,000	0
702.125	MEBS Section 125	6,917	6,200	6,200	554			0		
703	Longevity	300	300	300	0			0		
703.000	DPW Wages	3,858	3,850	3,850	4,737			2,000	2,000	2,000
707.000	Part Time Wages	5,659	4,500	4,500	4,535			2,000	3,000	3,140
	Part Time Wages - City Hall									23,300
709000	Overtime	1,278	259	259	95			0		
715.000	Social Security	5,122	4,500	4,500	3,432			3,000	3,000	2,176
716.000	Hospitalization	3,293	1,200	1,200	11,557			0		
717.000	Life Insurance	400	235	235	108			0		
718.000	Retirement	3,833	1,850	1,850	1,963			0		
720.000	Vacation	2,062			1,722			0	500	500
720.100	Personal Leave	1,568			134			0		
721.000	Worker's Comp	344	748	748	373			350	250	250
722.000	Sick Leave	618			1,206			0	400	300
723.000	Unemployment Comp	10	41	41	41			600	400	400
724	Deferred Compensation	60	400	400	0			0		
727.000	Office Supplies	3,998	4,000	5,300	5,129			2,500	2,750	2,500
730.000	Postage	5,451	6,400	6,400	6,772			5,500	5,250	5,250
740.000	Operating Supplies	4,108	4,000	2,000	3,246			1,500	2,750	2,500
775.000	Repair & Maintenance	4,490	5,000	1,000	749			500	700	500
801	Professional Services	1,233	500	500	0			0	150	0
801.600	Code/GIS map update	2,143	2,025	2,025	1,030			0	2,905	2,905
803	Engineering Services	605	1,000	0	0			0	900	0
820.000	Dues & Subscriptions	3,769	5,000	5,000	3,497			3,700	3,500	3,500
850.000	Communication	8,712	7,000	6,000	6,479			6,200	5,600	5,600
873.000	Conference & Travel	2,093	300	300	142			0		
920.000	Utilities	17,932	16,500	19,000	17,981			16,500	16,500	16,500
930.000	Contract Repair/Maint.	12,234	12,420	16,000	26,954			9,000	8,000	8,000
940.000	Equipment Rental	3,040	3,550	3,550	1,049			0		

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
300 - Police Department										
702.000	Salaries	125,608	151,600	120,000	129,147			122,000	115,000	107,000
702	Shift Premium Wages	67,005	65,000	65,000	54,693			60,000	72,000	72,000
702.125	MEBS Section 125	7,487	7,800	7,800	8,464			8,464	8,464	6,772
703	Longevity	3,540	3,540	3,540	3,264			4,595	4,386	0
703.000	DPW Wages	301	500	500	576			500	500	500
703	DPW Vehicle Maintenance	1,973	1,553	1,553	4,723			1,575	1,000	1,000
707.000	Part Time Wages	23,760	28,500	28,500	32,610			27,000	32,500	32,500
708.000	School Crossing Guards	10,215	10,609	10,609	10,732			10,609	10,800	10,800
709.000	Overtime Wages	6,741	7,000	7,000	10,464			9,000	10,000	10,000
709	Overtime Shift Premium Wages	8,918	7,000	7,000	7,811			7,250	7,250	7,250
715.000	Social Security	20,988	21,400	21,400	21,320			19,500	20,000	19,000
716.000	Hospitalization	47,276	55,500	55,500	45,264			52,721	50,000	46,748
717.000	Life Insurance	1,162	1,000	1,000	1,331			1,000	1,150	1,150
718	Retirement	25,523	28,000	28,000	27,383			30,000	30,000	26,000
720.000	Vacation	11,086		8,000	11,928			12,000	13,000	18,600
720.100	Personal Leave	2,323		3,000	1,936			2,000	2,000	2,000
721.000	Worker's Comp	5,417	7,663	7,663	7,097			7,750	7,750	7,750
722.000	Sick Leave	5,639		7,100	3,178			2,000	2,000	2,000
723.000	Unemployment Comp	37	50	50	244			1,200	2,800	2,800
724	Deferred Compensation	800	1,400	1,400	800			800	800	400
725	Clothing & Boot Allowance	400	900	900	400			400	400	400
727	Office Supplies	528	750	750	467			500	450	400
740.000	Operating Supplies	2,033	4,000	4,000	1,407			1,000	750	750
751.000	Gas & Oil	11,879	12,000	10,000	9,873			13,000	12,000	13,000
752.000	Uniforms & Cleaning	2,338	1,850	1,850	1,502			1,500	1,400	1,400
775.000	Repair & Maintenance	6,211	5,500	5,500	3,094			3,000	3,000	3,000
801.000	Professional Services	1,757	500	500	3,692			500	2,100	2,000
801	Blood Draws	950	1,000	1,000	0			0		
820	Dues & Subscriptions	140	80	80	150			150	150	150
850.000	Communication	4,143	4,800	4,800	6,586			6,032	2,100	2,100

**FINAL DRAFT
PROPOSED ADOPTION ON MAY 7, 2012**

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
303 - K-9 Unit										
702.000	Salaries	40,425	47,965	47,965	1,844			0		
703	Longevity	500	500	500	0			0		
715.000	Social Security	3,499	3,650	3,650	545			0		
716.000	Hospitalization	18,370	22,600	22,600	642			0		
717.000	Life Insurance	672	672	672	0			0		
718	Retirement	5,358	6,233	6,233	965			0		
720.000	Vacation	2,866			3,239			0		
720.100	Personal Leave	918			923			0		
721.000	Worker's Comp	771	825	825	0			0		
722.000	Sick Leave	2,183			1,142			0		
723.000	Unemployment Comp	5	10	10	0			0		
724	Deferred Compensation	400	400	400	0			0		
725	Clothing & Boot Allowance	100	100	100	0			0		
740.000	Operating Supplies	0	500	500	0			0		
740	Linus Operating Supplies	581	750	750	0			0		
740	BOBO Operating Supplies	575	750	750	0			0		
751.000	Gas & Oil	3,176	2,800	2,800	0			0		
752.000	Uniforms & Cleaning	625	650	650	0			0		
775.000	Repair & Maintenance	1,439			0			0		
801.000	Professional Services	0	350	350	0			0		
801	Veterinary Services - BOBO	525	300	300	0			0		
801	Veterinary Services - LINUS	344	250	250	0			0		
820	Dues & Subscriptions	45			0			0		
850.000	Communication	0			0			0		
873.000	Conference & Travel	10	800	800	0			0		
910.000	Insurance & Bonds	1,782	2,094	2,094	0			0		
911	Medical Reimbursement Employee	120			0			0		
930	contrac. Repair and maintenance	364			0			0		
960.000	Training	760	1,200	1,200	0			0		
970.000	Capital Outlay	925			0			0		

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
970	Police Vehicle Equipment	0			0			0		
K-9 Unit Total:		87,338	93,399	93,399	9,300			0		
441 - Motor Pool										
703.000	DPW Wages	2,519	2,357	2,357	2,350			0	1,200	1,200
703	DPW Vehicle Maintenance	18,092	21,630	21,630	25,945			16,000	11,700	11,700
704	Longevity	889	2,999	2,999	204			250	0	0
707.000	Part Time Wages	64	300	300	220			300	300	300
709.000	Overtime Wages	0			0			0	0	0
715.000	Social Security	1,628	1,987	1,987	2,172			1,300	1,010	1,010
740.000	Operating Supplies	1,425	2,986	2,986	908			500	400	400
751.000	Gas & Oil	23,192	22,500	22,500	17,662			19,000	19,000	19,000
775.000	Repair & Maintenance	12,811	12,000	12,000	13,745			11,000	12,000	12,000
930.000	Contract Repair & Maint.	0		5,600	555			0	200	0
970.302	Lawn Mowers	6,950	1,170	1,170	0			0		0
	Dump Truck	0	30,399	0	0			0		0
Motor Pool Total:		67,570	98,328	73,529	63,761	74,319		48,350	45,810	45,610
444 - Work For Others										
703.000	DPW Wages	650	2,575	500	1,439			1,800	1,800	1,500
707.000	Part Time Wages	952	650	650	108			600	500	500
709.000	Overtime Wages	115	150	150				0	250	250
715.000	Social Security	131	244	244	122			200	200	180
740.000	Operating Supplies	115	1,000	100	0			300	0	500
801.000	Professional Services	1,611	1,000	1,000	275			500	500	750
940.000	Equipment Rental	4,139	4,650	4,650	1,027			0	1,000	0
Work for Others Total:		7,713	10,269	7,294	2,971			3,400	4,250	3,680

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
445 - Sidewalk Const. & Maint.										
703.000	DPW Wages	1,816	3,445	3,445	3,624			3,500	3,500	2,625
707.000	Part Time Wages	1,584	300	3,000	409			500	500	375
715.000	Social Security	257	287	287	290			300	300	260
740.000	Operating Supplies	583	850	850	1,476			850	850	500
930.000	Contract Repair & Maint.	5,212			0			0		
940.000	Equipment Rental	1,951	1,876	3,500	1,502			0		
Sidewalk Const. & Maint.Total:		11,403	6,758	11,082	7,301	3,765		5,150	5,150	3,760
450 - Street Lighting										
920.000	Utilities	53,555	55,000	51,000	63,926			64,000	73,000	73,000
970.000	Capital Outlay	0			0					
Street Lighting Total:		53,555	55,000	51,000	63,926	66,362		64,000	73,000	73,000
465.000-Economic Development/Cool Cities										
703.000	DPW Wages	0			0			0		
707.000	Part Time Wages	0			0			0		
715.000	Social Security	0			0			0		
730	Postage	0			0			0		
740.000	Operating Supplies	0			10			0		
801	Professional Services	0	6,000	6,000	400			0		
873	Conference & Travel	0			0			0		
880	Airport Authority	4,740	4,564	4,564	4,431			0		
940.000	Equipment Rental	77			0			0		
967	Project Costs	0			0			0		
Econ. Dev./Cool Cities Total:		4,817	10,564	10,564	4,841			0		
468 - Tree										
957	Community Forestry	0			0			0		
Tree Total:		0	0	0	0			0		

**FINAL DRAFT
PROPOSED ADOPTION ON MAY 7, 2012**

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
470 - Parking Lot										
703.000	DPW Wages	1,173	1,500	1,500	1,181			1,200	1,200	1,200
707.000	Part Time Wages	26	50	50	0			0		
709.000	Overtime	0			29			260	260	260
715.000	Social Security	90	175	175	90			95	95	95
740.000	Operating Supplies	121	250	250	38			175	300	300
920.000	Utilities	3,233	2,775	2,775	3,814			3,000	3,500	3,500
940.000	Equipment Rental	1,541	1,955	1,955	380			0	100	100
Parking Lot Total:		6,184	6,705	6,705	5,532	6,000		4,730	5,455	5,455
528 - Residential Refuse										
801.000	Professional Services	100,944	42,454	104,000	106,323			111,000	110,000	105,000
Residential Refuse Total:		100,944	42,454	104,000	106,323	105,121		111,000	110,000	105,000
529 - Commercial Refuse										
801.000	Professional Services	7,545	3,353	7,500	7,461			10,000	4,022	0
Commercial Refuse Total:		7,545	3,353	7,500	7,461	10,000		10,000	4,022	0
651 - Ambulance Contract										
801.000	Professional Services	22,584	22,584	22,584	22,584	22,584		22,584	22,584	21,576
Ambulance Contract Total:		22,584	22,584	22,584	22,584			22,584	22,584	21,576
Dept. 690.000 CDBG grant										
803	eng. Services retaining wall	0	9,928	6,000	4,370			0		
803	eng. Services cass ave proj.	0	43,390	19,000	26,242			0		
803	eng, Services sidewalks	0			9,087			0		
967	project cost retaining wall	0	54,450	0	60,550			0		
967	project cost Cass Avenue	0	175,000	0	163,330			0		
967	project cost sidewalk replc.	0	170,550	0	163,783			0		
967	project cost decorative lights	0			15,192			0		
CDBG GRANT TOTAL		0	453,318	25,000	442,554			0		

**FINAL DRAFT
PROPOSED ADOPTION ON MAY 7, 2012**

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
804	Miscellaneous M-15 heritage	0	90,000	81,000	0			0		
	Heritage route total	0	90,000	81,000	0			0		
805	Healthy Michigan Grant	0			0			0		
703	DPW wages	0	350	350	0			0		
715	Social Security	0	35	35	0			0		
740	Operating supplies	0	2,325	1,000	0			0		
940	Equipment Rental	0	175	175	0			0		
956	Miscellaneous	0	350	350	0			0		
	Healthy Michigan Grant TOTAL	0	3,235	1,910	0					
901 - Operating Transfers To Other Funds										
965.202	Contrib. Major Streets	0	0	0	1,075			1,075	1,075	0
965.203	Contrib. Local Streets	75,000	75,000	75,000	77,075			80,000	50,000	25,000
965.206	Contrib. Fire Dept.	36,466	36,466	36,466	37,303			60,000	110,000	50,000
965.209	Contrib. Cemetery	28,906	30,205	32,205	35,626			16,000	16,000	15,000
965.211	Contrib. Band Fund	0	350	350	3,000			2,000	2,000	1,000
965.214	Contrib. Park Maint Fund	105,820	108,596	108,596	99,000			68,000	67,000	55,000
965.215	Contrib. Recreation Fund	29,503	33,695	33,695	29,000			15,000	15,000	10,000
965.675	Contrib. Sick Leave Fund	8,816		6,000	6,000			6,000	6,000	6,000
966	Contrib. Capital Improvement Fund	34,375	34,375	34,375	34,375			34,375	98,800	17,200
Operating Transfers Total:		318,886	318,687	326,687	322,454			282,450	365,875	179,200
906 - Debt Service										
995.000	Debt Service Interest	4,691	2,866	2,866	1,936			0		
995	Debt Service Principal	42,341	27,534	27,534	28,463			0		
Debt Service Total:		47,031	30,400	30,400	30,399	94,056		0		

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
202 - MAJOR STREET FUND										
REVENUE										
424.100	Road Improv. Tax	50,563	50,772	50,772	52,046			52,000	45,707	42,233
546.000	State Motor Vehicle Fd.	140,319	142,506	135,000	132,333			132,000	142,396	141,433
546.100	Local Road Program	4,937	4,974	4,974	4,924			4,974	4,974	5,003
664.000	Interest	7,329	3,750	3,750	333			300	300	300
676.101	Contribution/Gen.Fd.	7,164			1,075			1,075	1,075	0
683	METRO Act Revenue		7,100	7,100	7,379			7,100	6,700	6,600
685	Employee Operating Transfers - Health Ins.				0					
694.000	Misc. Revenue	429	450	450	0					
	TOTAL	210,741	209,552	202,046	198,090	192,719		197,449	201,152	195,569
EXPENDITURES										
445 - Sidewalk Const. & Maint.										
970.000	Capital Outlay	0	0	0	3,500			3,000	3,000	3,000
	Sidewalk Total:	0	0	0	3,500			3,000	3,000	3,000
464 - Surface										
703.000	DPW Wages	2,771	5,500	3,500	6,078			3,500	4,500	3,500
707	Part Time Salary or Wages	119	150	150	22			200	250	250
709	Overtime	130			48			0		
715.000	Social Security	221	371	371	463			350	375	350
740.000	Operating Supplies	393	2,500	1,500	290			1,000	1,000	1,000
930.000	Contract Repairs/Maint.	0	3,500	200	1,500			500	0	
940.000	Equipment Rental	2,476	3,500	3,500	4,271			3,000	3,000	3,000
	Surface Total:	6,110	15,521	9,221	12,672			8,550	9,125	8,100

**FINAL DRAFT
PROPOSED ADOPTION ON MAY 7, 2012**

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
466 - Sweeping										
703.000	DPW Wages	865	1,750	600	978			1,000	1,000	1,000
709	Overtime	57	300	300	890			600	500	500
715.000	Social Security	70	150	150	141			150	150	150
940.000	Equipment Rental	3,300	4,500	3,500	5,594			6,000	5,000	5,000
Sweeping Total:		4,292	6,700	4,550	7,603			7,750	6,650	6,650
468 - Tree										
703.000	DPW Wages	5,908	6,300	8,100	7,888			7,500	8,500	7,500
707	Part Time Salary or Wages	512	135	135	962			500	1,000	500
709	Overtime	130	0	0	0			0		
715.000	Social Security	497	458	458	665			500	750	650
740.000	Operating Supplies	125	94	94	962			500	200	400
930.000	Contract Repairs/Maint.	426	70	70	960			200	300	500
940.000	Equipment Rental	5,390	7,200	7,200	6,257			7,200	7,500	7,500
Tree Total:		12,988	14,256	16,056	17,694			16,400	18,250	17,050
469 - Storm Sewer										
703.000	DPW Wages	3,484			588			0		
707	Part Time Salary/Wages	68						0		
709	Overtime	64			0			0		
715.000	Social Security	270			44			0		
740.000	Operating Supplies	521			0			0		
940.000	Equipment Rental	2,018			0			0		
Storm Sewer Total:		6,425	0	0	632			0		

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
476 - Sign										
703.000	DPW Wages	582	1,475	1,800	1,925			2,000	2,000	2,000
707	Part Time Salary/Wages	0	150	150	0			0		
709.000	Overtime Wages	0			0			0	150	
715.000	Social Security	44	125	125	145			145	165	150
740.000	Operating Supplies	91	1,100	1,100	1,296			1,200	1,200	1,000
940.000	Equipment Rental	102	440	440	434			600	500	500
Sign Total:		819	3,290	3,615	3,800			3,945	4,015	3,650
480 - Winter Maintenance										
703.000	DPW Wages	4,353	5,000	4,000	3,300			4,000	4,000	4,000
707	Part Time Salary/Wages	40	0	0	8			100	100	100
709.000	Overtime	1,538	2,000	2,000	298			1,000	750	1,000
715.000	Social Security	451	557	557	270			380	380	380
740.000	Operating Supplies	3,633	5,027	5,027	3,754			4,000	4,000	4,000
940.000	Equipment Rental	9,313	5,000	9,000	6,006			8,000	6,500	6,500
Winter Maintenance Total:		19,328	17,584	20,584	13,636			17,480	15,730	15,980
482 - Administration										
702.000	Salaries	6,522	7,293	7,293	7,161			7,488	7,488	6,000
702.50	Longevity							0	300	0
702.125	MEBS Section 125	3,743	4,232	4,232	4,232			4,232	4,232	3,386
703.000	DPW Wages	9,140	9,000	9,000	9,561			10,000	10,000	10,000
703.50	Longevity	1,651	1,646	1,646	266			2,671	2,784	0
707.000	Part Time Wages	547	1,000	1,000	581			581	600	600
709.000	Overtime Wages	128	700	700	38			40	0	0
715.000	Social Security	3,132	3,090	3,076	2,878			2,900	2,900	1,600
716.000	Hospitalization	23,269	28,400	28,400	25,239			25,000	23,500	19,096
717.000	Life Insurance	731	800	800	654			800	820	820
718	Retirement	10,887	11,529	11,529	11,005			11,500	11,000	12,000
720.000	Vacation	9,002	8,798	8,798	9,642			9,000	10,000	10,700

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
720.100	Personal Leave	2,496	2,368	2,368	2,350			2,400	2,000	2,000
721.000	Worker's Comp.	2,724	2,800	2,800	3,040			2,800	3,000	3,000
722.000	Sick Leave	5,995	5,175	5,175	2,597			3,500	5,000	6,500
723.000	Unemployment Comp.	24	69	69	135			50	1,500	1,500
724	Deferred Compensation	800	800	800	660			700	780	390
725	Clothing & Boot Allowance	1,062	1,000	1,000	1,046			1,000	1,000	800
727	Office Supplies	457	650	650	406			400	500	400
740.000	Operating Supplies	1,688	1,800	1,800	656			700	500	600
752.000	Uniforms & Cleaning	0	1,076	0	0			100	0	0
775.000	Repair & Maintenance	552	3,986	3,986	889			800	800	700
801.000	Professional Services	180	475	475	177			250	250	250
803	Engineering Services	0	3,500	0	4,658			2,000	3,006	74,400
850.000	Communication	4,780	4,250	4,250	3,956			4,000	4,000	3,000
873.000	Conference & Travel	142	500	500	60			100	0	0
910.000	Insurance & Bonds	5,138	7,078	7,078	7,078			7,143	7,143	7,143
911	Medical Reimbursement Employee	105	200	200	175			0		0
920.000	Utilities	8,710	4,750	10,000	8,168			9,000	8,000	8,000
940.000	Equipment Rental	607	807	807	436			450	400	400
956	Misc (VERIP)								2,773	
970.000	Capital Outlay	0			0			131,900	95,683	150,253
Administration Total:		104,212	117,772	118,432	107,744			241,505	209,959	323,538
901 - Contribution to Other Funds										
962.101	Admin. - General Fund	5,693	5,892	5,892	5,892			5,892	5,892	5,900
965.460	Trf to Street Improvement				0			0		
965.204	Trf to Highway Fund				0			0		
Contribution Total:		5,693	5,892	5,892	5,892			5,892	5,892	5,900

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
<u>203 - LOCAL STREET FUND</u>										
REVENUES										
403	Alexander Lane Sp. Assessment	300	338	338	225			225	0	0
424.000	Road Improv. Tax	25,154	25,011	25,011	25,907			25,907	22,707	22,000
546.000	State Motor Vehicle Fd.	49,452	55,000	53,000	51,886			52,000	55,459	55,085
546.100	Local Road Program	7,416	1,827	1,827	1,930			1,900	1,950	1,950
664.000	Interest	8,535	1,400	4,800	2,446			100	100	100
676.101	Contribution/Gen.Fd.	75,000	75,000	75,000	77,075			80,000	50,000	25,000
683	METRO Act Revenue	2,388	2,250	2,250	2,459			2,250	2,250	2,250
694	Misc. Revenue	5,114	1,000	1,000	609			500	200	
	TOTAL	173,359	161,826	163,226	162,537	80,508		162,882	132,666	106,385
EXPENDITURES										
445 - Sidewalk Const. & Maint.										
970.000	Capital Outlay	0			0			0		
	Sidewalk Total:	0	0	0	0					
451 - Construction										
703.000	DPW Wages	0			0			0	100	
715.000	Social Security	0			0			0	10	
740.000	Operating Supplies	0			0			0		
940.000	Equipment Rental	0			0			0		
970	Capital Outlay	0			95,313			52,143	0	0
	Construction Total:	0	0	0	95,313			52,143	110	0

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
464 - Surface										
703.000	DPW Wages	1,398	1,751	2,500	3,580			2,500	2,400	2,500
707	Part Time Salary/Wages	58	50	50	33			50	150	150
715.000	Social Security	106	150	150	272			200	200	200
740.000	Operating Supplies	775	2,250	2,250	666			2,000	1,800	1,500
930	Contract Repairs/Maint.	0	3,000	200	0			500	500	500
940.000	Equipment Rental	1,177	2,750	2,750	3,062			3,000	3,000	5,000
SurfaceTotal:		3,514	9,951	7,900	7,613			8,250	8,050	9,850
466 - Sweeping										
703.000	DPW Wages	779	1,200	1,200	1,428			1,200	1,200	1,200
709	Overtime	0			30			0		
715.000	Social Security	58	92	92	110			100	100	100
940.000	Equipment Rental	2,816	3,250	3,250	5,144			3,900	2,500	2,500
Sweeping Total:		3,653	4,542	4,542	6,712			5,200	3,800	3,800
468 - Tree										
703.000	DPW Wages	8,949	9,000	12,500	12,313			9,250	12,500	10,000
707.000	Part Time Wages	1,128	1,350	1,350	1,380			1,350	2,000	1,500
709.000	Overtime	0						0		
715.000	Social Security	766	950	950	1,030			800	960	880
740.000	Operating Supplies	126	500	500	958			500	400	400
930.000	Contract Repairs/Maint.	426		250	0				3,000	500
940.000	Equipment Rental	8,686	9,500	14,000	10,236			9,400	12,000	9,000
Tree Total:		20,081	21,300	29,550	25,917			21,300	30,860	22,280

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
469 - Storm Sewer										
703.000	DPW Wages	3,965			0			0		
707.000	Part Time Wages	70			0			0		
709.000	Overtime	1			0			0		
715.000	Social Security	300			0			0		
740.000	Operating Supplies	3,750			0			0		
940.000	Equipment Rental	1,882			0			0		
Storm Sewer Total:		9,968	0	0	0			0		
476 - Sign										
703.000	DPW Wages	425	1,000	1,900	1,687			1,800	1,800	1,800
707.000	Part Time Wages	16			8			0	100	100
709.000	Overtime	56			0			0		
715.000	Social Security	38	77	150	128			77	150	150
740.000	Operating Supplies	91	1,400	1,400	1,065			2,500	2,000	2,000
940.000	Equipment Rental	117	500	500	359			800	500	500
Sign Total:		743	2,977	3,950	3,247			5,177	4,550	4,550
480 - Winter Maintenance										
703.000	DPW Wages	4,305	4,000	5,600	4,268			4,200	4,200	4,200
707.000	Part Time Wages	0		100	32			0		
709.000	Overtime	686	828	828	68			850	850	850
715.000	Social Security	379	369	369	328			400	400	400
740.000	Operating Supplies	1,747	2,250	2,250	2,344			200	2,200	2,000
940.000	Equipment Rental	7,954	6,000	10,000	6,526			8,000	7,000	7,000
Winter Maintenance Total:		15,071	13,447	19,147	13,566			13,650	14,650	14,450

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
482 - Administration										
702	Salaries	6,464	7,293	7,293	6,844			7,000	7,000	6,000
702.125	MEBS Section 125	3,743	4,232	4,232	4,232			4,232	4,232	3,386
703.000	DPW Wages	9,088	8,320	9,300	8,577			8,500	8,500	8,500
704	Longevity	150			0			0	0	0
707.000	Part Time Salary or Wages	535	1,071	1,071	391			500	600	600
709.000	Overtime Wages	167	621	621	132			500	0	0
715.000	Social Security	2,989	2,815	2,815	2,740			2,800	2,800	2,800
716.000	Hospitalization	23,269	26,993	26,993	25,239			25,000	23,500	19,100
717.000	Life Insurance	731	861	861	654			900	820	820
718	Retirement	10,887	11,529	11,529	11,005			11,500	11,000	12,000
720.000	Vacation	8,993	8,798	8,798	9,534			9,400	10,000	10,700
720.100	Personal Leave	2,434	2,153	2,153	2,398			2,200	2,000	2,000
721.000	Worker's Comp.	2,724	3,528	3,528	3,040			3,500	3,000	3,000
722.000	Sick Leave	5,924	4,306	4,306	2,518			4,000	5,000	6,500
723.000	Unemployment Comp.	24	104	104	135			100	1,230	1,230
724	Deferred Compensation	800	730	730	660			700	780	390
725	Clothing & Boot Allowance	1,063	1,000	1,000	1,046			1,000	1,000	1,000
727	Office Supplies	457	650	650	399			500	500	450
740.000	Operating Supplies	1,636	2,250	1,000	792			800	800	750
752.000	Uniforms & Cleaning	0	1,553	0	0			1,000	0	0
775.000	Repair & Maintenance	551	2,500	1,000	787			1,000	1,000	900
801.000	Professional Services	180	750	750	1,127			1,000	1,100	500
803	Engineering Services	0	1,000	0	0			0	0	0
850.000	Communication	4,780	4,100	4,100	3,872			4,000	4,000	3,000
873.000	Conference & Travel	142	600	0	60			50	0	0
910.000	Insurance & Bonds	5,138	7,078	7,078	7,078			7,142	7,143	7,143
911	Medical Reimbursement Employee	105	125	125	175			150	0	0
920.000	Utilities	7,953	7,950	7,950	8,100			8,100	8,000	9,000
940.000	Equipment Rental	607	400	400	413			1,000	900	750
956	Misc (VERIP)								2,773	0

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
204 - HIGHWAY FUND										
REVENUE										
547.000	Highway Contract	47,667	43,095	51,000	35,850			52,422	52,422	43,264
664	Interest	83	99	99	19			20	20	20
	TOTAL	47,750	43,194	51,099	35,869	43,280		52,442	52,442	43,284
EXPENDITURES										
109 - Surface										
703.000	DPW Wages	468	1,000	1,000	558			1,000	900	900
707.000	Part Time Wages	16			0			0	10	20
715.000	Social Security	37	350	350	42			80	70	70
740.000	Operating Supplies	274	1,750	400	152			2,000	1,500	600
940.000	Equipment Rental	405	1,000	1,000	355			1,000	750	400
	Surface Total:	1,200	4,100	2,750	1,107			4,080	3,230	1,990
119 - Shoulder										
703.000	DPW Wages	0	150	150	80			160	160	50
715.000	Social Security	0			7			20	13	5
	Operating Supplies								250	0
940.000	Equipment Rental	0	330	330	106			340	100	50
	Shoulder Total:	0	480	480	193			520	523	105
121 - Tree										
703.000	DPW Wages	0	300	300	170			300	300	250
707.000	Part Time Wages	0			32			0	0	0
715.000	Social Security	0			15			20	20	20
940.000	Equipment Rental	6	200	200	100			200	200	100
	Tree Total:	6	500	500	317			520	520	370

**FINAL DRAFT
PROPOSED ADOPTION ON MAY 7, 2012**

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
122 - Storm Sewer										
703.000	DPW Wages	566	575	575	500			600	600	200
715.000	Social Security	42	45	45	38			40	40	15
740.000	Operating Supplies	64	150	150	49			200	200	0
940.000	Equipment Rental	274	200	200	70			200	200	50
Storm Sewer Total:		946	970	970	657			1,040	1,040	265
132 - Sweeping										
703.000	DPW Wages	722	1,500	1,500	261			2,000	1,500	1,500
709	Overtime	226	850	850	885			975	950	500
715.000	Social Security	72	125	125	87			237	190	153
940.000	Equipment Rental	3,292	2,500	2,500	3,539			2,750	2,750	2,750
Sweeping Total:		4,312	4,975	4,975	4,772			5,962	5,390	4,903
139 - Other Routine Maintenance										
930.000	Contract Repairs/Maint.	0			0			0	0	0
Administration Total:		0			0			0	0	0
141 - Snow										
703.000	DPW Wages	1,015	12,250	12,250	1,003			3,000	3,000	3,000
707.000	Part Time Wages	0	3,200	3,200	0			0	0	0
709	Overtime	7,238	750	750	4,526			7,000	6,000	6,000
715.000	Social Security	627	750	750	416			0	690	690
740.000	Operating Supplies	11,509	3,500	13,000	8,358			13,000	11,000	11,000
940.000	Equipment Rental	8,093	4,000	4,000	4,644			8,000	5,600	5,600
Snow Total:		28,482	24,450	33,950	18,947			31,000	26,290	26,290

**FINAL DRAFT
PROPOSED ADOPTION ON MAY 7, 2012**

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
206 - FIRE FUND										
REVENUE										
501	Federal Grant	3,131	43,347	43,347						
	Grant								2,400	0
628.000	Fire Services	54,864	63,000	63,000	68,853			50,000	23,830	41,422
628.100	Fire Service - Truck	20,883	20,883	20,883	0			0	11,558	0
664.000	Interest	4,068	1,300	1,300	152			100	100	100
676.101	Contribution/Gen.Fd.	36,466	36,466	36,466	37,303			60,000	110,000	50,000
694	Misc. Revenue	141	500	500	791			600	600	600
694	Misc. Fire Reports	10	50	50	25			25	35	25
	TOTAL	119,563	165,546	165,546	107,124	24,213		110,725	148,523	92,147
EXPENDITURES										
335 - Fire Department										
702.000	Salaries	2,964	4,072	4,072	4,173			4,170	4,170	4,170
703.000	DPW Wages	177	350	350	365			365	365	365
703.100	DPW Vehicle Maintenance	1,041	750	750	1,887			1,500	1,500	1,500
707.000	Part Time Wages	29,968	27,851	27,851	21,561			22,000	22,000	22,000
709.000	Overtime	0	500	500	663			500	500	500
715.000	Social Security	2,607	2,649	2,649	2,184			2,200	2,200	2,200
721.000	Worker's Comp.	1,160	1,160	1,160	1,232			1,200	1,200	1,200
740.000	Operating Supplies	4,151	6,000	6,000	6,177			5,000	5,000	5,000
740.003	Grant operating supplies		43,347	43,347	0			0	2,400	0
751.000	Gas & Oil	2,524	2,350	2,350	1,770			2,200	2,200	2,500
752.000	Uniforms & Cleaning	632	750	750	0			400	200	200
775.000	Repair & Maintenance	5,842	3,500	3,500	5,038			5,000	5,000	5,000
820	Dues and Subscriptions	953	207	207	189			200	200	200
850.000	Communication	1,281	1,200	1,200	1,418			2,000	1,500	1,500
873.000	Conference & Travel	700	2,070	2,070	1,284			2,000	2,080	1,000
910.000	Insurance & Bonds	11,040	6,069	6,069	6,099			8,520	7,108	7,250

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
209 - CEMETERY FUND										
REVENUE										
627.000	Charges for Service	30,823	16,750	16,750	19,725			16,000	12,000	12,000
643.000	Charges for Space	10,900	4,000	4,000	2,350			4,000	10,000	10,000
664.000	Interest	238	50	50	0			50	50	50
676.101	Contribution/Gen.Fd.	28,907	30,205	32,205	35,626			16,000	16,000	15,000
676.711	Contribu/Perpet Care	4,375	3,934	3,934	345			500	500	500
694	Miscellaneous Revenue	49	100	100	0			0	0	
	TOTAL	75,292	55,039	57,039	58,046	38,711		36,550	38,550	37,550
EXPENDITURES										
276 - Cemetery										
703.000	DPW Wages	19,088	13,500	13,500	13,052			14,000	14,500	14,500
707.000	Part Time Wages	14,334	9,500	14,000	11,935			11,000	15,000	12,000
709	Overtime	2,822	75	600	1,092			1,000	1,000	1,000
715.000	Social Security	2,629	3,000	3,000	1,833			1,900	2,350	2,103
721.000	Worker's Comp.	624	639	639	680			900	575	575
740.000	Operating Supplies	1,918	1,800	2,500	2,019			2,000	2,000	1,500
740.050	Cemetery Refund	649			114			114	400	150
775.000	Repair & Maintenance	93			21			20	20	20
801	Professional Services	793	644	644	644			644	644	644
850.000	Communication	1	10	10	0			0	0	
910.000	Insurance & Bonds	168	170	170	170			170	178	178
920.000	Utilities	2,596	1,650	3,000	2,502			2,500	2,200	2,200
930	Contract Repair & Maint.				0			0		
940.000	Equipment Rental	25,274	25,750	25,750	14,098			0		
962.101	Admin. to General Fund	2,000	2,070	2,070	2,070			2,070	2,070	2,070
970.000	Capital Outlay	2,329			0			0		
	Cemetery Total:	75,318	58,808	65,883	50,230	42,646		36,318	40,937	36,940

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
214 - DPW PARK MAINTENANCE FUND										
REVENUE										
664.000	Interest	278	75	75	1			10	10	10
670.000	I.M. Hall Rental	5,599	6,250	6,250	6,490			5,500	5,500	5,500
671	Fairgrounds Rental	3,290	1,300	1,300	340			250	0	0
672	Other Park Rental				0			0	0	0
672	Campground Use Fees	560	275	275	59			150	120	150
674	Donations	570			500			250	600	600
676.101	Contribution/Gen.Fd.	105,821	108,596	108,596	99,000			68,000	67,000	55,000
694.000	Misc. Revenue	178	150	150	4,538			200	220	200
	TOTAL	116,296	116,646	116,646	110,928	15,518		74,360	73,450	61,460
EXPENDITURES										
040 - Other Parks										
703.000	DPW Wages	18,296	22,300	22,300	22,597			22,800	18,000	15,000
707.000	Part Time Wages	13,547	11,000	11,000	13,432			14,000	13,000	13,000
709.000	Overtime	184	300	300	0			150	200	200
715.000	Social Security	2,323	1,650	1,650	2,443			2,500	2,400	2,200
721.000	Worker's Comp.	1,169	1,139	1,139	1,340			1,500	1,128	1,128
740.000	Operating Supplies	5,941	7,200	7,200	4,306			4,000	3,900	3,500
775.000	Repair & Maintenance	11,896	4,000	4,000	2,290			2,400	2,000	2,000
801.000	Professional Services	0	3,500	3,500	5,040			500	500	100
850.000	Communication	0	25	25	0			0	0	0
910.000	Insurance & Bonds	4,563	4,608	4,608	4,580			4,761	4,400	4,400
920.000	Utilities	12,661	4,500	4,500	8,206			8,500	8,500	8,200
930	Contractual Repair & Maint. Repair & Maint	1,008	500	4,500	9,897			6,500	6,400	6,000
940.000	Equipment Rental	32,727	27,500	37,000	20,979			0	0	0
970	Capital Outlay				7,720			0	0	0
Other Parks Total:		104,315	88,222	101,722	102,830			67,611	60,428	55,728

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
215 - PARK & RECREATION COMMISSION										
REVENUE										
620	Youth Football Fees	0		0	0			0	0	0
620	Youth Football Fund Raising	0		0	0			0	0	0
621.000	Township Fees	1,500	1,500	0	1,000			1,000	1,000	1,000
622.000	Maintenance Fees	314	2,100	2,100	75			500	1,500	1,000
664	Interest	160	125	125	34			30	30	30
674	Donations	7,000	3,500	5,500	2,000			2,000	1,000	1,000
674	Summer Recreation	0		0	0			0	0	0
676	Contribution Gen Fund	29,504	33,695	33,695	29,000			15,000	15,000	10,000
694	Miscellaneous Revenue	100	400	400	0			150	150	150
694.202	Pumpkin Roll	2,321	1,781	1,781	1,604			1,700	1,872	1,700
694	Hockey Rink	0			1,700			0	0	0
694	Harvest Fest	775	511	511	140			0	285	300
694	Chill on the Hill							6,000	5,843	6,000
695	Special Events Revenue	4,627	3,500	2,300	2,936			0	0	0
	TOTAL	46,301	47,112	46,412	38,489	14,428		26,380	26,680	21,180
EXPENDITURES										
060 - Recreation Programs										
703.000	DPW Wages	92	250	250	0			0	0	0
707.000	Part Time Wages	0	750	750	0			0	0	0
707.200	Dan Johnson	3,829	4,000	4,000	4,000			4,000	4,000	4,000
715.000	Social Security	300	390	390	306			300	306	306
723	Unemployment Compensation	1	5	5	2			0	130	130
740.000	Operating Supplies	7	4,500	100	339			200	150	150
740.302	Pumpkin Roll	933	1,300	1,300	500			500	2,288	2,000
740	Summer Recreation	0			0			0	0	1,500
740	Harvest Fest	986	661	661	25			0	263	250
740	Chill on the Hill							6,000	5,920	6,000

**FINAL DRAFT
PROPOSED ADOPTION ON MAY 7, 2012**

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
801.000	Professional Services	6,567	1,000	1,000	80			0	0	0
966	Contribution to Cool Cities/Yuletide							0	0	0
970.000	Capital Outlay	0	6,000	0	0			0	0	0
Recreation Programs Total:		12,715	18,856	8,456	5,252			11,000	13,057	14,336
061 - Community Promotions										
703.000	DPW Wages	7,787	9,152	9,152	8,934			9,000	10,500	9,000
707.000	Part Time Wages	1,537	1,750	1,750	980			1,000	2,000	1,500
709.000	Overtime	466	515	515	283			250	600	500
715.000	Social Security	732	893	893	772			770	1,000	850
740.000	Operating Supplies	3,450	2,000	2,000	5,116			1,000	1,300	1,000
801.000	Professional Services	2,500			0			0	0	0
940.000	Equipment Rental	4,822	6,210	3,500	1,748			0	0	0
Community Promotions Total:		21,294	20,520	17,810	17,833			12,020	15,400	12,850
062 - Pavilion										
703	DPW Wages	0	1,500	1,500	0			500	500	500
707	Part Time Wages	540			0			0	0	0
715.000	Social Security	41	150	150	0			25	25	25
740	Operating Supplies	0	500	500	0			200	200	200
920	Utilities	5,003	2,000	2,000	5,441			5,500	5,000	5,000
940.000	Equipment Rental	105	750	750	1,496			0	0	0
970.000	Capital Outlay	0	1,036	1,036	0			0	0	0
Pavilion Total:		5,689	5,936	5,936	6,937			6,225	5,725	5,725
065.000 Youth Football										
740.000	Operating Supplies	750			0			0	0	0
910.000	Insurance & Bonds	0			0			0	0	0
970.000	Capital Outlay	0			0			0	0	0
999	Transfers Out	0			0			0	0	0
Youth Football Total:		750	0	0	0			0	0	0

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
825.000 Arts & Humanities										
740.000	Operating Supplies	570	2,318	2,318	0			0	0	0
801	Professional Services	5,281	500	500	1,811			0	0	0
	Arts & Humanities Total:	5,851	2,818	2,818	1,811			0	0	0
	TOTAL	46,299	48,130	35,020	31,833	35,155		29,245	34,182	32,911
	Surplus/(Deficit)	2	-1,018	11,392	6,656	-20,727		-2,865	-7,502	-11,731
	Transfers from (to) other funds					17,275				
	Fund Balance, beginning of year					28,459		25,007	25,007	17,505
	Fund Balance, end of year	6,666	5,648	21,804	28,460	25,007		22,142	17,505	5,774
265 - DRUG LAW ENFORCEMENT FUND										
REVENUE										
655	Seizures/Forfeiture Revenue				702			0		
664	Interest	18	4	4	0			0		
	Total:	18	4	4	702			0		
EXPENDITURES										
301 - Drug Enforcement										
740	Operating Supplies	0			1,820			0		
801	Professional Services	0			0			0		
963	Prosecutor's Fees	0			0			0		
970	Capital Outlay	0			0			0		
	Total:	0	0	0	1,820			0		
	Surplus/(Deficit)	18	4	4	-1,118					
	Fund Balance	517	521	1,137	19	20				

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
590 - SEWER FUND										
REVENUE										
403	Alexander Lane Sp. Assessment	63	1,273	1,273	38			1,273	0	0
623	Inspection Fees	900	900	900	3,065			500	1,500	1,500
642.000	Charges for Sales	558,339	596,840	596,840	589,043			630,000	610,000	607,000
664.000	Interest	19,492	1,100	1,100	1,517			300	350	300
677	From Bond account	2,323			0			0	0	0
679	Insurance settlement		1,772	1,772	0			0	0	0
681	Loan Repayment	0	2,954	2,954	0			2,954	2,954	2,954
694.000	Misc. Revenue	9,751	13,500	13,500	22,758			12,000	8,000	8,000
	TOTAL	590,868	618,339	618,339	616,421	624,493		647,027	622,804	619,754
EXPENDITURES										
548 - Mains & Pumps										
703.000	DPW Wages	11,243	7,500	7,500	6,111			8,500	5,000	5,000
707	Part Time Wages	56	0	0	16			0	150	100
709	Overtime	7,922	6,369	6,369	6,439			7,000	7,000	7,000
715.000	Social Security	1,459	1,061	1,061	951			1,400	930	926
740.000	Operating Supplies	637	207	207	203			200	200	200
775.000	Repair & Maintenance	1,926	259	4,300	420			500	500	500
801.000	Professional Service	10,085	1,553	1,553	0			0	0	0
850.000	Communication	960	1,553	1,553	1,107			1,200	900	900
920.000	Utilities	2,141	2,588	2,588	1,996			2,250	2,000	2,000
930	Contract Repair & Maint.	4,100	0	0	0			0	0	0
940.000	Equipment Rental	4,292	3,000	3,000	2,515			2,500	1,500	1,500
	Mains & Pumps Total:	44,821	24,088	28,129	19,758			23,550	18,180	18,126

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
550 - Plant #2 Operating										
702.000	Salaries	157,026	165,000	160,000	164,024			160,000	165,670	125,670
702.125	MEBS Section 125	7,162	7,250	7,250	7,487			8,464	8,464	1,800
703	Longevity	1,500	1,800	1,800	200			1,800	2,420	0
703.000	DPW Wages	111			42			0	100	0
703	DPW Vehicle Maintenance	39			0			0	0	0
707	Part Time Wages	20	284	284	0			0	0	0
709.000	Overtime	13,514	10,000	16,000	14,240			15,500	15,500	15,000
715.000	Social Security	15,116	15,400	15,400	15,656			17,000	14,710	11,000
716.000	Hospitalization	38,787	47,500	47,500	40,586			48,000	46,000	44,000
716	Rx Deductibles	120			0			0	0	0
716	Hospitalization-WWTP Supt.	6,822	7,000	7,000	7,060			8,700	6,420	4,740
717.000	Life Insurance	1,170	925	925	1,396			1,200	1,200	1,200
718000	Retirement	18,171	20,268	20,268	19,841			22,000	22,000	22,000
720.000	Vacation	8,329	10,027	10,027	10,221			11,000	11,000	16,200
720.100	Personal Leave	2,978	2,785	2,785	2,674			3,000	2,500	2,500
721.000	Worker's Comp.	3,030	4,438	4,438	3,472			4,500	3,700	3,700
722.000	Sick Leave	5,481	3,899	3,899	6,941			4,500	3,830	11,300
722.100	Sick Leave Payouts	0	7,245	0	0			0	0	0
723.000	Unemployment Comp.	22	75	75	176			75	1,200	1,200
724.000	Deferred Compensation	1,600	1,600	1,600	800			1,600	1,200	600
725	Clothing & Boot Allowance	1,700	1,200	1,200	1,700			1,200	1,200	1,200
727	Office Supplies	121	450	450	272			500	250	250
740.000	Operating Supplies	24,439	24,500	24,500	22,195			25,000	20,000	20,000
775.000	Repair & Maintenance	22,112	19,414	19,414	22,515			24,500	20,000	18,000
801.000	Professional Services	4,570	4,570	4,570	10,777			8,000	4,000	4,000
911	Medical Reimbursement Employee	60	160	160	312			0	0	0
920.000	Utilities	74,651	65,000	76,000	77,280			75,000	75,000	75,000
930.000	Contract Repair & Maint.	2,467	8,500	8,500	2,589			5,000	12,800	5,000
940	Equipment Rental	174	200	200	98			100	100	100

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
956	Misc (VERIP)								7,730	0
965.492	Trans/Equip.Replacement	4,074	11,750	11,750	11,750			11,750	11,750	11,750
968	Depreciaton	0		0	0			0	0	0
970.000	Capital Outlay	1,320	116,000	116,000	32,838			10,000	11,700	30,000
Plant #2 Operating Total:		416,686	557,240	561,995	477,142			468,389	470,444	426,210
551 - Industrial Pretreatment										
702.000	Salaries	0			0			0	0	0
715.000	Social Security	0			0			0	0	0
740.000	Operating Supplies	0			0			0	0	0
801	Prof Service	1,155	1,553	1,553	0			0	0	0
970	Capital Outlay	0			0			0	0	0
Industrial Pretreatment Total:		1,155	1,553	1,553	0			0	0	0
553 - Overhead & Administration										
724.000	Deferred Compensation	0			0			0	0	0
727.000	Office Supplies	1,161	1,200	1,200	1,384			1,000	750	750
730.000	Postage	1,003	1,200	1,200	1,037			1,100	1,000	1,000
751.000	Gas & Oil	855	1,800	1,800	782			1,100	1,500	1,500
752.000	Uniforms & Cleaning	0	782	782	0			0	0	0
803	Engineering Services	0			0			0	0	0
836	Fees & Permits	1,950	4,140	2,000	2,695			2,500	3,250	2,500
850.000	Communication	3,097	2,750	2,750	1,607			2,000	2,000	2,000
873.000	Conference & Travel	862	1,035	1,035	1,216			1,100	1,000	1,000
910.000	Insurance & Bonds	7,110	7,632	7,632	7,605			8,000	6,000	6,000
962.101	Admin. to General Fund	22,000	22,770	22,770	22,770			23,540	23,540	24,000
970	Capital Outlay	0			0			0	0	0
Overhead & Admin. Total:		38,038	43,309	41,169	39,096			40,340	39,040	38,750

**FINAL DRAFT
PROPOSED ADOPTION ON MAY 7, 2012**

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
573 - New Taps & Extensions										
703.000	DPW Wages	1,241	500	500	0			500	250	250
709.000	Overtime	0			0			0	100	0
715.000	Social Security	95	40	40	0			50	110	100
740.000	Operating Supplies	708	500	500				0	0	0
940.000	Equipment Rental	849	350	350	0			350	250	250
New Taps & Extensions Total:		2,893	1,390	1,390	0			900	710	600
901 - Operating Transfers/Transfers										
965-593	Transfer to Stormwater Mgt. Fund	0			0			0		
966	Transfer to Bond & Interest	40,018	132,415	132,415	133,452			55,163	55,163	52,273
Operating Transfers Total:		40,018	132,415	132,415	133,452			55,163	55,163	52,273
TOTAL		543,611	759,995	766,651	669,448	727,333		588,342	583,537	535,959
SURPLUS/(DEFICIT)		47,257	-141,656	-148,312	-53,027	-102,840		58,685	39,267	83,795
Cash and cash equivalent, beginning of year						235,720				
Cash and cash equivalent, end of year						299,858				
SEWER RATE										
Residential					35	36		37		
Commercial					.0071/gal	.0072/gal		.0073/gal		
Commercial Ready To Serve				8.12/1000 gal	8.28/1000 gal	8.45/1000 gal		8.62/1000 gal		

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
591 - WATER FUND										
REVENUE										
403	Alexander Lane Sp. Assessment	2,021	2,405	2,405	70			2,405	0	0
623	Inspection Fees	15	828	828	938			828	828	825
642.000	Charges for Sales	411,964	425,000	448,000	419,261			425,000	378,100	375,000
656.000	Penalties	12,290	13,455	13,455	11,700			12,000	12,000	12,000
664.000	Interest	36,957	18,000	8,000	1,131			700	3,100	1,500
676	State Reimbursement (grant)							0	4,185	2,370
679	Insurance Settlement	1,796			0					
685	Employee Operating Transfers - Health Ins.	3,963			0					
694	Misc. Revenue	4,051	12,500	2,300	8,534			8,500	1,450	1,450
	TOTAL	473,057	472,188	474,988	441,634	385,662		449,433	399,663	393,145
EXPENDITURES										
536 - Water										
702.000	Salaries	39	55	55	143			200	200	200
702	MEBS Section 125	7,487	7,820	7,820	8,464			8,464	8,464	6,772
703.000	DPW Wages	55,176	55,500	55,500	51,854			56,600	56,600	56,600
704	Longevity	1,290	598	598	204			1,290	500	0
707.000	Part Time Wages	7,659	3,000	3,000	1,450			3,100	3,100	3,100
709.000	Overtime Wages	9,740	10,100	10,100	7,437			9,360	9,360	8,800
715.000	Social Security	6,537	6,143	6,143	5,660			6,402	6,000	5,775
716.000	Hospitalization	1,386	1,650	1,650	1,531			1,849	2,278	2,619
717	Hospitalization - DPW Supt.	3,064	3,100	3,100	3,352			3,800	3,800	0
717.000	Life Insurance	347	541	541	300			500	350	350
718	Retirement	4,438	4,300	4,300	4,159			4,800	6,656	7,125
720.000	Vacation	3,071	3,891	3,891	3,686			3,071	3,360	3,360
720.100	Personal Leave	709	979	979	762			979	979	979
721.000	Worker's Comp.	1,504	1,504	1,504	1,812			1,650	1,650	1,650
722.000	Sick Leave	1,037	1,416	1,416	2,379			1,416	1,416	1,416

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
722.100	Sick Leave Payouts	0	3,105	0	0			0	0	0
723.000	Unemployment Comp.	5			44			0	369	369
724	Deferred Compensation	400	400	400	400			400	400	200
725	Clothing & Boot Allowance	425	400	400	425			400	425	425
727.000	Office Supplies	676	2,000	2,000	1,231			1,750	1,750	1,500
730.000	Postage	1,000	1,100	1,100	1,000			1,300	1,300	1,300
740.000	Operating Supplies	27,810	28,000	34,100	24,527			29,000	29,000	29,000
751.000	Gas & Oil	2,427	3,800	3,800	1,525			4,000	3,000	3,000
775.000	Repair & Maintenance	13,968	31,500	31,500	6,918			15,000	15,000	14,000
801.000	Professional Services	2,592	2,750	2,750	2,925			3,000	3,000	3,000
803	Engineering Services	0	6,000	6,000	0			15,000	20,000	15,000
836	Fees & Permits	1,654	2,070	2,070	590			2,070	2,000	2,000
850	Communication	6,896	7,000	7,000	1,269			2,000	1,500	1,200
873.000	Conference & Travel	1,590	1,254	1,254	800			1,250	1,250	1,250
910.000	Insurance & Bonds	2,287	2,636	2,636	2,639			2,700	2,718	2,718
920.000	Utilities	37,593	35,000	43,000	40,217			43,000	44,000	45,000
930.000	Contract Repair & Maint.	65,701	31,500	26,500	5,765			33,638	45,000	18,000
940.000	Equipment Rental	18,923	19,000	19,000	13,343			20,000	8,000	10,000
962.101	Admin. to General Fund	22,000	22,770	22,770	22,770			23,540	23,540	24,000
968	Depreciation	62,164						0	0	0
970	Capital Outlay	5,749	95,874	83,000	0			275,000	275,000	87,050
Water Department Total:		377,344	396,756	389,877	219,581			576,529	581,965	357,758
538 - Well Head Protection										
703.000	DPW Wages	0			0			212	250	0
709	Overtime	0			0			0	0	0
715.000	Social Security							16	20	0
	Operating Supplies							130	3,070	4,000
	Equipment Rental							0	0	0
	Capital Outlay							1,830	1,830	0
Well Head Protection Total:		0	0	0	0			2,188	5,170	4,000

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011	2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited	Proposed	4th Quarter	
570 - Construction									
703.000	DPW Wages	980	2,000	2,000	103		1,750	3,600	1,750
707.000	Part Time Wages	40					0	32	50
709.000	Overtime	62	530	530	0		503	500	500
715.000	Social Security	83	325	325	8		175	316	176
740.000	Operating Supplies	0	500	500	0		550	1,900	500
801.000	Professional Services	0			0		252	250	250
836	Fees & Permits	0			0		0	0	0
930.000	Contract Repair & Maint.	0			0		0	0	0
940.000	Equipment Rental	205	750	750	0		1,232	1,200	1,200
970.000	Capital Outlay	0			0		0		
Construction Total:		1,370	4,105	4,105	111		4,462	7,798	4,426
901 - Contribution to Other Funds									
965.595	Transfer to Bond & Interest	32,406	102,378	102,378	103,180		41,532	41,532	40,416
965.460	Contrib to Street Improve	0			0				
Contribution Total:		32,406	102,378	102,378	103,180		41,532	41,532	40,416
TOTAL		411,121	503,239	496,360	322,872	292,786	624,711	636,465	406,600
SURPLUS/(DEFICIT)		61,936	-31,051	-21,372	118,762	92,876	-175,278	-236,802	-13,455
WATER RATE									
Residential			14.00/mos	14.00/mos	14.00/mos	14.00/mos	14.00/mos		
Commercial			1.65/1001	1.65/1000	1.65/1000	1.65/1000	1.65/1000		
			1.15/1001	1.15/1000	1.15/1000	1.15/1000	1.15/1000		
			.85/1001	.85/1000	.85/1000	.45/1000	.50/1000		
Cash and cash equivalent, beginning of year						1,034,193			

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011		2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited		Proposed	4th Quarter	
	Cash and cash equivalent, end of year					1,169,439				
ENTERPRISE FUNDS										
593 - STORMWATER MANAGEMENT FUND										
REVENUE										
627	Stormwater Service Charge	50,845	53,443	50,500	51,335			53,443	51,000	51,000
664.000	Interest	1,084	800	800	90			100	100	100
677	Transfer from Sewer Fund	0			0			0	0	0
694	Miscellaneous Revenue	2			1,412			0	0	0
	TOTAL REVENUE:	51,931	54,243	51,300	52,837	51,018		53,543	51,100	51,100
469 - Storm Sewer										
703.000	DPW Wages	5,546	12,200	17,500	14,607			8,000	12,900	12,900
707.000	Part Time Wages	0	500	1,200	2,568			2,000	1,700	1,700
709.000	Overtime	151	108	108	0			0	0	0
715.000	Social Security	429	800	800	1,117			750	1,117	1,117
740.000	Operating Supplies	1,134	1,200	2,200	325			1,200	500	500
775	Repair & maintenance	614	500	500	865			500	450	450
801.000	Professional Services	0	1,165	1,165	0			0	0	0
803	Engineering Services	0			0			1,500	1,500	1,500
930.000	Contractual Repair/Maint	0			0			0	0	0
940.000	Equipment Rental	2,756	4,750	10,000	8,661			8,000	10,000	8,000
968	Depreciation	1,393			0			0	0	0
970	Capital Outlay	1,320			0			20,000	0	45,000
971	Wahjamega Annual Monitoring							3,000	3,000	3,000
	STORM SEWER TOTAL:	13,343	21,223	33,473	28,143	51,018		44,950	31,167	74,167
901 - Contribution to Other Funds										
962.101	Admin. - General Fund	1,000	2,000	2,000	2,500			2,500	3,000	3,000
	Administration Total:	1,000	2,000	2,000	2,500	0		2,500	3,000	3,000

FINAL DRAFT
 PROPOSED ADOPTION ON MAY 7, 2012

		2,008	2009	2009	2010	2011	2012	2012	2013
Fund/Department		Audited	Adopted	Audited	Audited	Audited	Proposed	4th Quarter	
INTERNAL SERVICE FUNDS									
665 - CAPITAL IMPROVEMENT FUND / EQUIPMENT REPLACEMENT									
REVENUE									
664	Interest	1,548	1,050	1,050	139		50	100	50
676.101	Contribution/Gen.Fd.	34,375	34,375	34,375	34,375		34,375	98,799	17,200
694.000	Misc Revenue	7,830	40	40	8,100		0		
	TOTAL	43,753	35,465	35,465	42,614	154	34,425	98,899	17,250
EXPENDITURES									
970	Capital Outlay	0	5,000	5,000	18,095		15,000	11,413	178,061
970	Equipment Purchases	0	5,000	5,000	20,170		0	0	17,200
	TOTAL	0	10,000	10,000	38,265	30,247	15,000	11,413	195,261
	Surplus/(Deficit)	43,753	25,465	25,465	4,349	-30,093	19,425	87,486	-178,011
	Transfers from (to) other funds					31,000			
	Fund Balance, beginning year					116,933	117,840	117,840	205,326
	Fund Balance	61,654	87,119	112,584	116,933	117,840	137,265	205,326	27,315
675 - ACCUMULATED SICK LEAVE FUND									
REVENUE									
664.000	Interest	1,346	550	550	62	100	100	100	100
676.101	Contribution/Gen.Fd.	8,816	6,000	6,000	6,000	6,000	6,000	6,000	6,000
	TOTAL	10,162	6,550	6,550	6,062	6,100	6,100	6,100	6,100
EXPENDITURES									
715.000	Social Security	722	0	0	0		0	0	0
722	Sick Leave Pay	9,438	0	0	0	2,702	0	0	13,410
	TOTAL	10,160	0	0	0	2,702	0	0	13,410
	SURPLUS/(DEFICIT)	2	6,550	6,550	6,062	3,398	6,100	6,100	-7,310
	FUND BALANCE	37,592	44,142	43,876	49,938	53,336	59,436	59,436	52,126

FEES and CHARGES – FY 2013

SCHEDULE A

GENERAL FUND	Reference	2012-2013 Amount
Work for others	None	Actual amount of workers' wages
Residential Refuse including bi-weekly	Sec. 58-32	\$118.80
ZONING	Reference	2012-2013 Amount
General Permits (access bldg, deck, porch, addition)		\$15.00
Construction Permit (new structure, home, garage, etc.)		\$30.00
Driveway and culvert permit		\$35.00
Special Exception uses & Home Occupations		\$150.00
Zoning Map Changes	Sec. 86-47	\$250.00
Zoning Appeals-Variances	None	\$150.00
Special Exception Review Fee	Sec. 86-42	\$150.00
Professional Review Fee Required for any application which requires professional review services	Sec. 86-42	Rm-1, Rm-2, O-S, B-1, B-2, I-1, I-2, PUD, Subdivision, or special exception property uses, actual cost of review services
Site Review Fees-Single Family Dwelling on individual lot	Sec. 86-42	\$75.00
Site Review Fees-Single Multiple Dwelling on individual lot	Sec. 86-42	\$200.00 plus \$10 per unit
Site Review Fees-two or more multiple Dwellings on individual lot.	Sec. 86-42	\$400.00 plus \$10 per unit
Site Review Fees-Planned Unit Development (PUD)	Sec. 86-42	\$500.00 prelim. Site plan review fee plus \$10 per unit, \$250.00 final site plan review plus \$10 per unit
Major Site Plan Amendments	Sec. 86-42	½ original site plan review fee
Lot Split		40.00 per split
Going out of business permit	PA 39 of 1961	\$50.00 per sale
Escrow amounts for site plan Site plans which include no public utilities/public site plans which include new public utilities/public improvements	Sec. 86-42	\$2000.00 or 3% (percent), whichever is greater of the total improvement cost as estimated by the applicant's engineering firm and zoning administrator. All eligible public costs, which exceed \$2000.00 or 3%(percent) shall be reimbursed prior to final permit approvals.
Other inspection/review fees	Sec. 86-42	\$50.00 per hour with minimum of ½ hour inspection fee assessed.

Note- The City Council, based upon a recommendation from the zoning administrator may waive or alter fees where no public purpose would be served, or may require escrow fees to be deposited in the event of unique circumstances or projects.

Dangerous Structure Inspection Fee		\$100.00
False Alarm Fee		No Charge
First and Second Response		
Subsequent Response (waived for weather activation or upon repair verification)		\$25.00
Police Special Services (ball games, festivals, etc.)	None	Actual expense = 5% Admin Fee
Police Reports or Fire Reports	None	\$5.00
PBT Testing (Breath Testing)	None	\$10.00
Weed Mowing	Article II, Chapter 82	Actual Expense + 5 % Admin. Fee
Photocopies		
First Copy Black	None	\$.25
First Copy Color	None	\$.50
Each Additional Copy Black	None	\$.20
Each Additional Copy Color	None	\$.25
Faxing – Sending/Receiving	None	\$3.00
Laminating Services per item	None	\$3.00
Notary Charge	None	\$10.00 per item
Business License Admin. Charge	None	None
NSF Checks	None	\$35.00
Flood Elevation Letter	None	\$35.00
Parking Ticket	51A	\$25.00/\$10.00 if paid within 24 hours
Banner across M-15		\$220.00
Personal Property Tax Exemption App.		\$100.00
Industrial Facilities Tax Exemption App.		\$100.00
Fill-up pools/resident		\$150.00 (\$50 water fund+\$100 fire fund)
GIS Print-out 8 ½ x 11” (Color or B/W)		\$5.00
Marriage Services by Mayor		\$50.00
Serving Papers/Police Department		\$25.00
T. North Pavilion Stage set up & take down <u>For profit organization</u> For Non-profit Organization		\$250.00 full stage or \$125.00 for half stage \$100.00 full stage or \$50.00 for half stage
Street Signs		Actual Expense + 5% Admin. Fee
Additional Yard Waste Disposal		Actual Expense + 5% Admin. Fee
CEMETERY FUND	REFERENCE	2012-2013 Amount
Interments	None	\$425.00
Cremations		\$100.00
Grave Spaces		
City Resident	None	\$300.00
Non-Resident	None	\$750.00
Foundations	Sec 18-10 (16)	\$13.50/cf
Grave Site maintenance-special requests		Actual
Tent usage	None	\$50.00/tent set up
Lot showing (after business hours)		Actual
Baby Space/Foundation		\$100.00

PARKS & RECREATION FUND	REFERENCE	2012-2013 Amount
Field Maintenance Fees	None	\$5.00 per player-B
Program (player) Fees	None	Actual
Township Fees	None	\$500.00 minimum
Ivan Middleton Hall Rental Fees	None	No Charge
Class A		
Class B		Rental fee 1-4 hours \$50.00 5-8 hours \$100.00 Reservation fee \$25.00 Damage Deposit \$50.00 Security Guard See IV
Class C		Rental fee 1-4 hours \$100.00 5-8 hours \$225.00 Reservation fee \$50.00 Damage Deposit \$100.00 Security Guards \$170.00
Riverside Gazebo Rental	None	\$35.00 per day/event
White Birch/ Harper Park Pavilion Rental Fees	None	\$25.00 per day/event
Riverside Campground	None	\$15.00 per site/night
T. North Pavilion Rental Fee	None	No Charge
Class A		
Class B		Rental fee 1-4 hours \$125.00 5-8 hours \$250.00 Reservation fee \$50.00 Damage Deposit \$150.00 Security Guards See IV
Class C		Rental fee 1-4 hours \$250.00 5-8 hours \$500.00 Reservation fee \$100.00 Damage Deposit \$300.00 Security Guards \$250.00

SEWER FUND	REFERENCE	2012-2013 Amount
Connection Permit & Inspection Fee	Sec. 78-161	Actual expense + 5 % Admin. Fee
6" Tap-in Fee new WYE Required	Sec. 78-161	Actual expense + 5 % Admin. Fee
Tap-in fee no WYE Required	Sec. 78-161	Actual expense + 5 % Admin. Fee
Tap-in for larger than 8" No new WYE Required	Sec. 78-161	Actual expense + 5 % Admin. Fee
Tap-in fee if road work is necessary	Sec.78-161	\$1000.00 or actual whichever is less
Industrial Discharge Permit	Sec. 78-161	\$10.00 plus actual
P.H.	None	\$5.00 per sample
Suspended Solids	None	\$8.00 per sample
Volatile Suspended Solids	None	\$8.00 per sample
Biochemical Oxygen Demand	None	\$15.00 per sample
Total Coliform	None	\$25.00 per sample
Fecal Coliform	None	\$25.00 per sample
Ammonia Nitrogen	None	\$20.00 per sample
Phosphorous	None	\$20.00 per sample
Dissolved Oxygen Test	None	\$5.00 per test
Sewer Service Inspections	None	\$50.00
Dump Station Usage Fee Travel Trailer & RV's only	None	\$10.00 per unit
WATER FUND	REFERENCE	2012-2013 Amount
Water Tap-in fee- ¾ inch	Sec. 78-32	Actual expense + 5% Admin. Fee
Larger than ¾ inch	Sec. 78-32	Actual expense + 5% Admin. Fee
Service Connection Fee	Sec. 78-32	\$25.00
Meter Installation Charge	Sec. 78-32	No charge
New meter due to conversion (single to multi-family or vice versa)		Actual expense + 5% Admin. Fee
Regular turn-on fee	None	\$15.00
Turn-on fee due to non-payment		\$25.00
Meter Inspection	Sec. 78-32	\$25.00
Customer Requested Meter Calibration	None	Actual expense + 15% admin fee
Water Service/Well Closure Inspections		\$50.00
STORM WATER FUND	REFERENCE	2012-2013 Amount
Infiltration reduction ordinance application fee		\$75.00
Infiltration reduction ordinance		\$250.00 plus costs (1 st offense)
Violation fee		\$500.00 plus costs (repeat offense)
Interest for late payment (15 working days)		\$5.00 per 30 day period

No additional inspection or Permit fees at this time – may be requested in the future

Notes

- B = See City Council Minutes of April 23, 1984
- D = Set by contract. Formula approved by City Council 1980
- Eq. = MDOT Schedule "C" Equipment Rental Rates
- F = See Council Minutes of March 13, 1972

IV. (IMH) = Security Guards- A security guard is required for all Class C functions, serving alcohol, and will be hired, paid and supervised by the City. For any Class B functions, which are required by law to have security guards, the guards must be paid by lessee.

IV. (TNP) = A security guard may be required for certain rentals and uses, such as concerts and large attendance events; the lessee must pay the guards.

SCHEDULE B - FY 2013 BUDGET

City of Vassar Commercial Refuse Monthly Billing Amounts

SERVICE ADDRESS	OWNERS	BUSINESS TYPE	MONTHLY CHARGE
140 East Huron	Vassar Theatre LLC	General Business - Food	29.70
134 East Huron	Ridley	General Business	19.80
126 East Huron	Harchick	General Business	19.80
122 East Huron	Warner	Restaurant	29.70
119 North Cass Avenue	Shenk	Residential (2)	19.80
196 East Huron	Betty Lou's	Restaurant	29.70
195 East Huron	Barden	General Business / Apartment (3)	49.50
171 East Huron	Atkins Hardware	General Business	19.80
165 East Huron	Nelson / Home Healthcare	General Business	19.80
164 East Huron	Valente	Restaurant	29.70
167 East Huron	Nelson (Apartment)	Residential (1)	9.90
161 East Huron	Schaap (Business)	General Business	19.80
157 East Huron	Schaap (Apartment)	Residential (1)	9.90
139 East Huron	Street Light Style	General Business	19.80
135 East Huron	Legue (Apartment)	Residential (1)	9.90
135 East Huron	Legue (Business)	General Business	19.80
131 East Huron	McCrumb	Residential (1)	9.90
131 East Huron	McCrumb	General Business	19.80
125 East Huron	Rapson	Residential (1) / Gen. Business	29.70
121 East Huron	Barton (Apartment)	Residential	9.90
121 East Huron	Barton (Business)	General Business	19.80
119 East Huron	Barton (Business)	General Business	19.80
105 East Huron	Cooper (Apartment)	Residential (4)	39.60
100 North Main Street	Cooper (Business)	General Business	19.80
100 North Main Street	Cooper (Business)	General Business	19.80
104 North Main Street	Cooper (Apartment)	Residential	9.90
104 North Main Street	Cooper (Business)	General Business	19.80
112 North Main Street	Newton-Johnson P&H	General Business / Residential (3)	49.50
134 North Main Street	Stilson	General Business	19.80
140 North Main Street	Perry	General Business	19.80
116 North Main Street	Newton (Apartment)	Residential (2)	19.80
124 North Main Street	Newton (Apartment)	Residential (3)	29.70
141 South Main Street	Rummel	General Business	19.80
123 South Main Street	Kalmbach	General Business / Residential	29.70
121 South Main Street	Lenk	Residential (1) / General Business	29.70
113 South Main Street	Lane	Residential (1) / General Business	29.70
111 South Main Street	Binder	General Business	19.80
107 South Main Street	Barden	Residential (1) / General Business	29.70
101 South Main Street	Wolicki	Residential (2) / General Business	\$39.60
145 East Huron	Corkpine Saloon Taylor	Restaurant	\$29.70
		MONTHLY TOTAL	\$940.50
Rate Key			
Residential = \$9.90	Restaurant / Food = \$29.70 (3x residential cost)		
General Business = \$19.80	(2x residential cost)		

Schedule C – FY 2013 Budget

WATER RATES

Residential Rates	\$14.35 per month / \$43.05 per quarter	
Commercial Rates	\$1.69 per 1000 gallons	First 20,000 gallons/month
	\$1.18 per 1000 gallons	Next 200,000 gallons/month
	\$0.53 per 1000 gallons	All over 220,000gals./month

Standby Charge – Monthly rate and charges for the use and services supplied by the city’s water supply system.

<u>Meter Size</u>	<u>Rate Per Month</u>
5/8"	\$15.99
3/4"	\$22.44
1"	\$34.17
1 1/2"	\$59.33
2"	\$87.72
3"	\$144.49
4"	\$278.73
6"	\$472.40
8"	\$666.08

Fire Line Charge – Monthly rate and charge that carries water for fire protection only. This is a separate water line and is a monthly rate and charge for the use of and for the services supplied by the City’s water system.

<u>Line Size</u>	<u>Rate Per Month</u>
2"	\$25.00
3"	\$25.00
4"	\$50.00
6"	\$90.00
8"	\$125.00

SEWER RATES

Residential Rates	\$37.33 per month / \$111.99 per quarter
Commercial Rates	.00745 / gallon

Readiness to Serve Charge –
 Monthly rate and charges for the use of the services supplied by the City’s sewer system. 8.62 per month / 25.86 per quarter

Schedule D – FY 2013 Budget

Storm Water Management Fee – Commercial Rates
--

The following rates will be charged to all commercial property utility customers in accordance with the establishment of a Storm Water Management Enterprise Fund in the FY 2008 Budget.

	Impervious Surfaces**	Rate per Month/Quarter
Commercial Customers	Less than 6,500 sq. ft.	\$3.00 / \$9.00 flat rate
	6,500+ sq. ft.	\$.50 per 1,000 sq. feet

**Impervious surfaces for storm water management fund purposes include building roofs and parking lots, which produce storm water run-off.

**City of Vassar
FY 2013 Budget
Special Assessment Rates**

Revenue for Services:

The City of Vassar has service contracts with the Vassar Area Ambulance Service and Waste Management to provide services to our residents. The July 2012 property tax roll will include the following special assessments to produce the revenue necessary to pay for these contractual services.

Ambulance Contract	\$19.80 per real property parcel
Residential Refuse	\$118.80 per residence/living unit

Special Assessment Districts:

There are two special assessment districts in the City of Vassar. The property owners in these districts have agreed to pay an annual assessment to the city for a specific purpose.

- Property owners in the Industrial Park pay an annual fee to pay for the cost for utilities to operate the streetlights along Enterprise Drive.
- Property owners on Alexander Lane are repaying the city for the water, sewer and street improvements that were provided by the city. This assessment will be collected for a total of 15 years, which is until the year 2018. A property owner can pay off the balance due to the city at any time.

Street Light District – Industrial Park	\$459.54 per parcel in district
Alexander Lane – Street assessment**	\$37.49 per parcel
** The only applies to 739 Alexander Lane	
Alexander Lane – Street & Utility assessment	\$481.66 per parcel

City of Vassar - Schedule of Indebtedness
FY 2013 - FY 2017

General Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<i>Loan will be paid off - FY 2026</i>					
Moore Drain Bond Issue	\$ 59,976	\$ 58,080	\$ 56,254	\$ 54,427	\$ 52,651
General Fund Total:	\$ 59,976	\$ 58,080	\$ 56,254	\$ 54,427	\$ 52,651
Fire Department	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<i>Loan will be paid off - FY 2013</i>					
Pumper Truck	\$ 65,500				
Fire Fund Total:	\$ 65,500				
Sewer Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<i>Loan will be paid off - FY 2027</i>					
Annual Bond Payment	\$ 52,273	\$ 50,827	\$ 49,382	\$ 47,937	\$ 43,672
Sewer Fund Total:	\$ 52,273	\$ 50,827	\$ 49,382	\$ 47,937	\$ 43,672
Water Fund	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<i>Loan will be paid off - FY 2027</i>					
Annual Bond Payment	\$ 40,415	\$ 39,298	\$ 38,180	\$ 37,063	\$ 33,766
Water Fund Total:	\$ 40,415	\$ 39,298	\$ 38,180	\$ 37,063	\$ 33,766
Total Water/Sewer Bond	\$ 92,688	\$ 90,125	\$ 87,562	\$ 85,000	\$ 77,438
Note: Sewer Fund is obligated for 56.3964% and the Water Fund is obligated for 43.6036% of this debt					
Total Annual Payments to Retire Debt:	\$ 218,164	\$ 148,205	\$ 143,816	\$ 139,427	\$ 130,089

FY 2013 Taxable Value by Classification

FY 2013 Taxable Value by Classification				
Real	# of Parcels	2012 Assessed	2012 Taxable	City Revenue
Agriculture	3	\$ 77,700	\$ 74,545	\$ 1,267.27
Commercial	132	\$ 7,684,600	\$ 7,323,327	\$ 124,496.56
Industrial	19	\$ 2,396,000	\$ 2,396,000	\$ 40,732.00
Residential	931	\$ 27,120,700	\$ 27,079,086	\$ 460,344.46
Exempt	145			
Total	1,230	\$ 37,279,000	\$ 36,872,958	\$ 626,840.29
Personal	# of Parcels	2012 Assessed	2012 Taxable	City Revenue
Commercial	262	\$ 1,406,700	\$ 1,406,700	\$ 23,914
Industrial	24	\$ 3,330,500	\$ 3,330,500	\$ 56,619
Utility	3	\$ 2,041,400	\$ 2,041,400	\$ 34,704
	289	\$ 6,778,600	\$ 6,778,600	\$ 115,236
Total Real & Personal	1,519	\$ 44,057,600	\$ 43,651,558	\$ 742,076.49

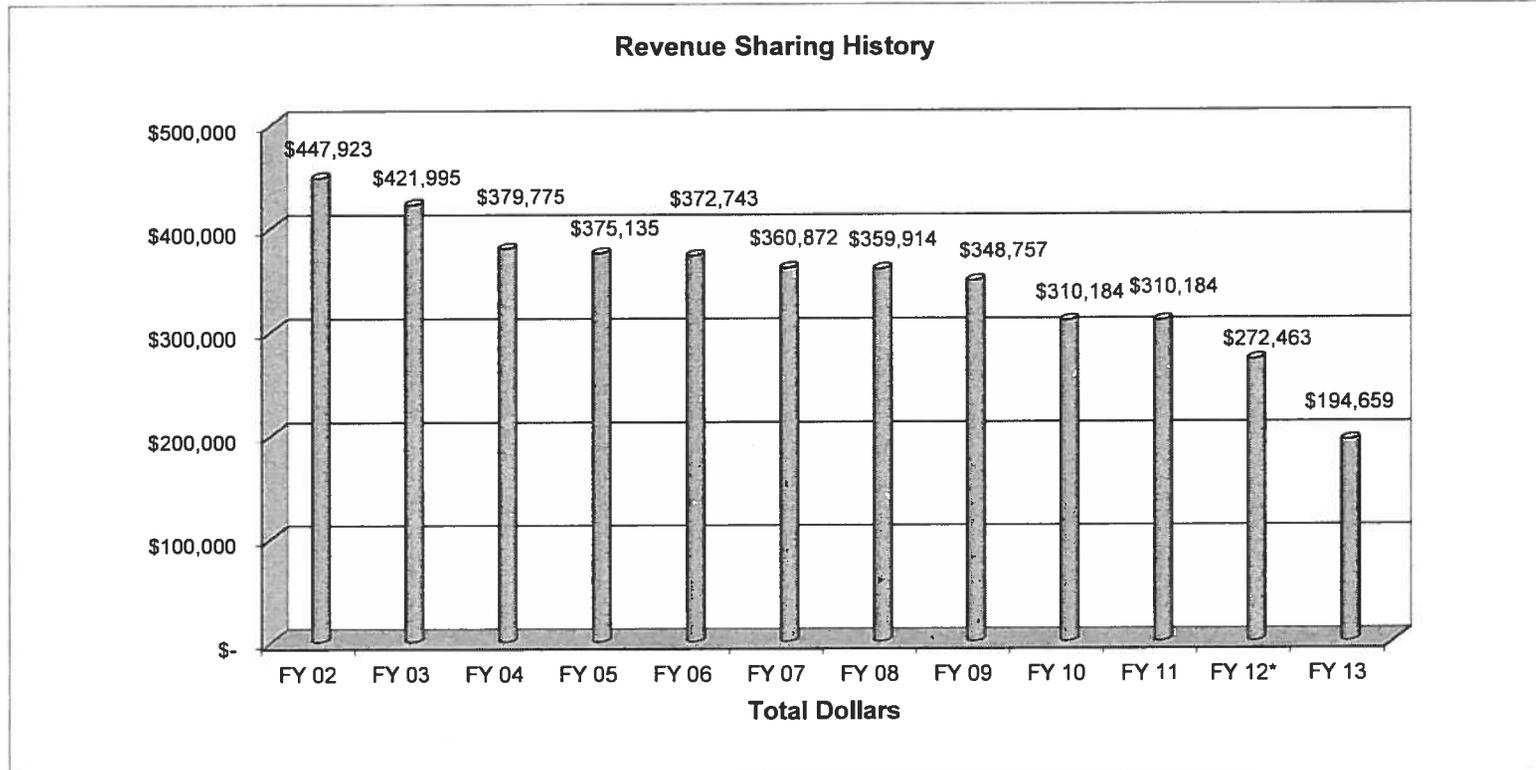
City of Vassar Millage/Tax Levy History

Fiscal Year	Taxable Value	Percent Increase	G.F. Mills	G.F. Yield
FY 1995	\$ 31,416,300	N/A	19.55	\$ 614,189
FY 1996	\$ 33,152,529	5.53%	19.55	\$ 648,132
FY 1997	\$ 34,543,210	4.19%	19.00	\$ 656,321
FY 1998	\$ 37,354,313	8.14%	18.75	\$ 700,393
FY 1999	\$ 38,266,531	2.44%	18.50	\$ 707,931
FY 2000	\$ 41,568,427	8.63%	17.95	\$ 746,153
FY 2001	\$ 42,181,945	1.48%	17.50	\$ 738,184
FY 2002	\$ 43,916,615	4.11%	17.50	\$ 768,541
FY 2003	\$ 45,543,351	3.70%	17.50	\$ 797,009
FY 2004	\$ 47,287,601	3.83%	17.50	\$ 827,533
FY 2005	\$ 49,437,039	4.55%	17.50	\$ 865,148
FY 2006	\$ 50,919,399	3.00%	17.50	\$ 891,089
FY 2007	\$ 52,444,305	2.99%	17.50	\$ 917,775
FY 2008	\$ 53,168,497	1.38%	17.50	\$ 930,449
FY 2009	\$ 51,353,024	-3.41%	17.50	\$ 898,678
FY 2010	\$ 54,003,941	5.16%	17.50	\$ 945,069
FY 2011	\$ 47,851,969	-11.39%	17.50	\$ 837,409
FY 2012	\$ 47,238,935	-1.28%	17.00	\$ 803,062
FY 2013	43,651,558	-7.59%	17	\$ 742,076

History of Revenue Sharing for the City of Vassar

	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12*	FY 13
Revenue Received	\$447,923	\$421,995	\$379,775	\$375,135	\$372,743	\$360,872	\$359,914	\$348,757	\$310,184	\$310,184	\$272,463	\$194,659
Revenue Reductions	\$ (20,081)	\$ (25,928)	\$ (42,220)	\$ (4,640)	\$ (2,392)	\$ (11,871)	\$ (958)	\$ (11,157)	\$ (38,573)	\$ -	\$ (37,721)	\$ (77,804)
% Change	-4.29%	-5.79%	-10.00%	-1.22%	-0.64%	-3.18%	-0.27%	-3.10%	-11.06%	0.00%	-12.16%	-28.56%

* includes EVIP funds



Revenue Sharing Projection Report FY2013 Constitutional Payments

<u>Revshare Code</u>	<u>Local Unit Name</u>	<u>Unit Type</u>	<u>County</u>	<u>Oct 2012 Projection</u>	<u>Dec 2012 Projection</u>	<u>Feb 2013 Projection</u>	<u>Apr 2013 Projection</u>	<u>Jun 2013 Projection</u>	<u>Aug 2013 Projection</u>	<u>Total 2013 Projection</u>
791170	Millington	Twp	Tuscola	\$42,173	\$39,863	\$40,491	\$37,871	\$38,541	\$37,943	\$236,882
791180	Novesta	Twp	Tuscola	\$19,159	\$18,109	\$18,395	\$17,204	\$17,509	\$17,238	\$107,614
791190	Tuscola	Twp	Tuscola	\$26,753	\$25,288	\$25,686	\$24,024	\$24,449	\$24,071	\$150,271
791200	Vassar	Twp	Tuscola	\$52,595	\$49,713	\$50,497	\$47,229	\$48,065	\$47,318	\$295,417
791210	Watertown	Twp	Tuscola	\$28,295	\$26,745	\$27,167	\$25,409	\$25,858	\$25,458	\$158,932
791220	Wells	Twp	Tuscola	\$22,783	\$21,534	\$21,874	\$20,458	\$20,820	\$20,499	\$127,968
791230	Wisner	Twp	Tuscola	\$8,866	\$8,380	\$8,512	\$7,962	\$8,102	\$7,979	\$49,801
792005	Caro	City	Tuscola	\$53,867	\$50,916	\$51,718	\$48,372	\$49,227	\$48,462	\$302,562
792010	Vassar	City	Tuscola	\$34,656	\$32,757	\$33,274	\$31,121	\$31,671	\$31,180	\$194,659
793010	Akron	Vil	Tuscola	\$5,165	\$4,882	\$4,959	\$4,638	\$4,720	\$4,650	\$29,014
793030	Cass City	Vil	Tuscola	\$31,199	\$29,490	\$29,955	\$28,017	\$28,512	\$28,071	\$175,244
793040	Fairgrove	Vil	Tuscola	\$7,234	\$6,838	\$6,946	\$6,496	\$6,611	\$6,510	\$40,635
793050	Gagetown	Vil	Tuscola	\$4,985	\$4,712	\$4,786	\$4,477	\$4,556	\$4,488	\$28,004
793060	Kingston	Vil	Tuscola	\$5,653	\$5,344	\$5,428	\$5,077	\$5,167	\$5,088	\$31,757
793070	Mayville	Vil	Tuscola	\$12,207	\$11,538	\$11,720	\$10,962	\$11,156	\$10,984	\$68,567
793080	Millington	Vil	Tuscola	\$13,775	\$13,020	\$13,225	\$12,369	\$12,588	\$12,395	\$77,372

**Economic Vitality Incentive Program (EVIP)
Eligible Local Units and Projected Payment Amounts
Fiscal Year 2013**

<u>Local Unit Code</u>	<u>Unit Type</u>	<u>Eligible Local Unit Name</u>	<u>County</u>	<u>Category 1 Accountability & Transparency</u>	<u>Category 2 Consolidation of Services</u>	<u>Category 3 Employee Compensation</u>	<u>Total Projected EVIP</u>
742070	City	ST CLAIR	SAINT CLAIR	\$14,197	\$14,197	\$14,198	\$42,592
742080	City	YALE	SAINT CLAIR	\$10,073	\$10,073	\$10,074	\$30,220
743010	Vil	CAPAC	SAINT CLAIR	\$15,461	\$15,461	\$15,463	\$46,385
752010	City	STURGIS	SAINT JOSEPH	\$40,336	\$40,336	\$40,337	\$121,009
752020	City	THREE RIVERS	SAINT JOSEPH	\$69,437	\$69,437	\$69,438	\$208,312
753010	Vil	BURR OAK	SAINT JOSEPH	\$7,633	\$7,633	\$7,635	\$22,901
753020	Vil	CENTREVILLE	SAINT JOSEPH	\$7,993	\$7,993	\$7,994	\$23,980
753030	Vil	COLON	SAINT JOSEPH	\$4,902	\$4,902	\$4,904	\$14,708
753040	Vil	CONSTANTINE	SAINT JOSEPH	\$11,357	\$11,357	\$11,357	\$34,071
753050	Vil	MENDON	SAINT JOSEPH	\$1,508	\$1,508	\$1,510	\$4,526
753060	Vil	WHITE PIGEON	SAINT JOSEPH	\$6,785	\$6,785	\$6,787	\$20,357
762010	City	BROWN CITY	SANILAC	\$11,229	\$11,229	\$11,231	\$33,689
762020	City	CROSWELL	SANILAC	\$22,288	\$22,288	\$22,289	\$66,865
762025	City	MARLETTE	SANILAC	\$15,416	\$15,416	\$15,417	\$46,249
762030	City	SANDUSKY	SANILAC	\$16,410	\$16,410	\$16,410	\$49,230
763010	Vil	APPLEGATE	SANILAC	\$1,188	\$1,188	\$1,189	\$3,565
763020	Vil	CARSONVILLE	SANILAC	\$4,775	\$4,775	\$4,777	\$14,327
763030	Vil	DECKERVILLE	SANILAC	\$6,756	\$6,756	\$6,757	\$20,269
763080	Vil	MINDEN CITY	SANILAC	\$1,615	\$1,615	\$1,616	\$4,846
763090	Vil	PECK	SANILAC	\$3,116	\$3,116	\$3,118	\$9,350
772010	City	MANISTIQUE	SCHOOLCRAFT	\$33,210	\$33,210	\$33,210	\$99,630
782010	City	CORUNNA	SHIAWASSEE	\$21,714	\$21,714	\$21,716	\$65,144
782020	City	DURAND	SHIAWASSEE	\$42,989	\$42,989	\$42,990	\$128,968
782030	City	LAINGSBURG	SHIAWASSEE	\$9,475	\$9,475	\$9,475	\$28,425
782040	City	OWOSSO	SHIAWASSEE	\$115,129	\$115,129	\$115,130	\$345,388
782050	City	PERRY	SHIAWASSEE	\$11,053	\$11,053	\$11,055	\$33,161
783010	Vil	BANCROFT	SHIAWASSEE	\$3,632	\$3,632	\$3,633	\$10,897
783020	Vil	BYRON	SHIAWASSEE	\$2,730	\$2,730	\$2,730	\$8,190
783025	Vil	LENNON	SHIAWASSEE	\$1,300	\$1,300	\$1,300	\$3,900
783030	Vil	MORRICE	SHIAWASSEE	\$4,314	\$4,314	\$4,315	\$12,943
783040	Vil	NEW LOTHROP	SHIAWASSEE	\$1,812	\$1,812	\$1,812	\$5,436
783050	Vil	VERNON	SHIAWASSEE	\$4,392	\$4,392	\$4,394	\$13,178
792005	City	CARO	TUSCOLA	\$23,677	\$23,677	\$23,679	\$71,033
792010	City	VASSAR	TUSCOLA	\$29,591	\$29,591	\$29,593	\$88,775
793010	Vil	AKRON	TUSCOLA	\$2,993	\$2,993	\$2,995	\$8,981
793030	Vil	CASS CITY	TUSCOLA	\$14,031	\$14,031	\$14,033	\$42,095
793040	Vil	FAIRGROVE	TUSCOLA	\$3,187	\$3,187	\$3,189	\$9,563
793050	Vil	GAGETOWN	TUSCOLA	\$3,163	\$3,163	\$3,165	\$9,491

City of Vassar - FY 2013

Capital Improvements

Department of Public Works

Replace one garage door (Local Street Fund)	3,200
--	-------

Fire Fund

Generator	9,000
-----------	-------

Sewer Department

Replace chart system	10,000
----------------------	--------

Water Department

Water tower and ground storage tank inspection	6,000
Driveway and truck delivery lane improvements	4,550
Hydrant replacement	3,000
Valve replacement	3,000
Line locator	4,500
Remove lead joint (well #6)	10,000
Generator	36,000
Abandon 4 inch water main (Huron Ave.)	20,000

Total	87,050
-------	--------

Capital Improvement Fund

Police car	26,000
Sand blast and paint box on dump truck #29	1,600
Make repairs and paint dump truck #5	2,600
Boom mower attachment	13,000

Total	43,200
-------	--------

Rates

Residential garbage monthly charge	9.90 per month
Ambulance special assessment	19.80 per parcel

