

VILLAGE OF ELBERTA, MI  
 FY 2013-14 BUDGET AMENDMENTS  
 GENERAL FUND  
 LINE ITEM DETAIL

<b>Revenues</b>		<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original as Percent of Budget</u>	<u>Amended as Percent of Budget</u>	<u>Comment</u>
101-000- 40100	Property Taxes	80,000	73,100	71,834	89.8%	98.3%	
101-000- 45000	Zoning Permits	1,000	400	360	36.0%	90.0%	
101-000- 57400	State-Shared Rev	40,000	40,000	38,650	96.6%	96.6%	
101-000- 60900	Admin Fees	10,000	9,500	6,978	69.8%	73.5%	
101-000- 61400	Service Charges	20,000	18,000	17,821	89.1%	99.0%	
101-000- 61500	Equipment Charges	20,000	21,150	21,178	105.9%	100.1%	
101-000- 65200	Beach Road Project	100	0	0	0.0%	0.0%	
101-000- 66400	Interest Earned	102	50	44	43.1%	88.0%	
101-000- 67100	Other Revenues	17,720	22,000	22,233	125.5%	101.1%	
101-000- 67150	Rentals	140	200	197	140.7%	98.5%	
101-000- 67500	DEQ Brownfield	310,000	600	613	0.2%	102.2%	
101-000- 69900	Transfers In	33,600	0	0	0.0%	0.0%	
<b>TOTAL</b>		<b>532,662</b>	<b>185,000</b>	<b>179,908</b>	<b>33.8%</b>	<b>97.2%</b>	

VILLAGE OF ELBERTA, MI  
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<u>Expenses</u>		Original Budget	Amended Budget	Actual	Original as Percent of Budget	Amended as Percent of Budget	Comment
<u>Trustees</u>							
101-100- 70100	Meeting Compensatic	5,200	7,800	7,779	149.6%	99.7%	
101-100- 91000	Insurance Payback	1,000	1,200	1,139	113.9%	94.9%	
101-100- 95500	Miscellaneous	500	8,000	4,000	800.0%	50.0%	<i>\$3,920 from 101-253-95500 should also be charged here for total of \$7,920.</i>
		6,700	17,000	12,918			
<u>Clerk</u>							
101-215- 70200	Wages	6,500	5,800	5,850	90.0%	100.9%	
101-215- 86100	Retirement	500	0	0	0.0%	0.0%	
101-215- 91000	Insurance Payback	150	200	163	108.7%	81.5%	
101-215- 95500	Miscellaneous	100	0	0	0.0%	0.0%	
		7,250	6,000	6,013			
<u>Treasurer</u>							
101-253- 70200	Wages	6,500	7,300	7,216	111.0%	98.8%	
101-253- 85100	School/Training	1,000	0	0	0.0%	0.0%	
101-253- 86000	Mileage	400	100	87	21.8%	87.0%	
101-253- 86100	Retirement	500	0	0	0.0%	0.0%	
101-253- 90100	Print Tax Roll	700	0	0	0.0%	0.0%	
101-253- 91000	Insurance Payback	150	200	163	108.7%	81.5%	
101-253- 95500	Miscellaneous	100	1,900	3,920	3920.0%	206.3%	<i>Should put charges of \$3,920 to 101-100-95500</i>
		9,350	9,500	11,386			

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 LINE ITEM DETAIL

<u>Expenses</u>		<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original as Percent of Budget</u>	<u>Amended as Percent of Budget</u>	<u>Comment</u>
<u>Office</u>							
101-265- 72600	Supplies	2,000	2,000	2,179	109.0%	109.0%	
101-265- 72700	Equipment	2,000	50	31	1.6%	62.0%	
101-265- 72800	Postage	1,500	450	414	27.6%	92.0%	
101-265- 91000	Insurance Payback	300	300	297	99.0%	99.0%	
101-265- 92000	Electric	1,000	1,300	1,275	127.5%	98.1%	
101-265- 92100	Utilities/Phone	650	900	890	136.9%	98.9%	
101-265- 92200	Water/Sewer	300	300	292	97.3%	97.3%	
101-265- 93000	Repairs/Maint	1,200	1,250	1,278	106.5%	102.2%	
101-265- 94000	PO Box Rent	100	100	80	80.0%	80.0%	
101-265- 94500	Safe Deposit Box Rent	50	50	45	90.0%	90.0%	
		9,100	6,700	6,781			
<u>Community Building</u>							
101-266- 91000	Insurance Payback	230	300	240	104.3%	80.0%	
101-266- 92000	Electric	600	700	673	112.2%	96.1%	
101-266- 92100	Utilities/Phone	0	0	0	0.0%	0.0%	
101-266- 92200	Water/Sewer	250	250	246	98.4%	98.4%	
101-266- 92300	Natural Gas	1,000	850	856	85.6%	100.7%	
101-266- 93000	Repair/Maint	100	600	630	630.0%	105.0%	
		2,180	2,700	2,645			

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<u>Expenses</u>		<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original as Percent of Budget</u>	<u>Amended as Percent of Budget</u>	<u>Comment</u>
<b>Fire Department</b>							
101-336- 81800	Specific Projects	17,000	17,000	19,191	112.9%	112.9%	<i>Should be relabelled as "Contracted Services"</i>
101-336- 91000	Insurance Payback	230	230	240	104.3%	104.3%	
101-336- 92000	Electric	600	660	673	112.2%	102.0%	
101-336- 92100	Utilities/Phone	0	0	0	0.0%	0.0%	
101-336- 92200	Water/Sewer	250	220	209	83.6%	95.0%	
101-266- 92300	Natural Gas	1,000	850	856	85.6%	100.7%	
101-336- 93000	Repairs/Maint	100	20	13	13.0%	65.0%	
101-336- 94100	Hydrant Rental	1,020	1,020	1,020	100.0%	100.0%	
		<b>20,200</b>	<b>20,000</b>	<b>22,202</b>			
<b>Garage</b>							
101-441- 70200	Wages	50,000	48,000	62,494	125.0%	130.2%	<i>Street Funds do not appear to be fully charged for Snow &amp; Ice Maintenance, to reduce this cost</i>
101-441- 72600	Supplies	2,000	1,800	1,698	84.9%	94.3%	
101-441- 72700	Equipment	500	500	0	0.0%	0.0%	
101-441- 86100	Retirement	500	0	0	0.0%	0.0%	
101-441- 91000	Insurance Payback	2,600	3,000	2,883	110.9%	96.1%	
101-441- 92000	Electric	1,000	1,300	1,274	127.4%	98.0%	
101-441- 92100	Utilities/Phone	1,500	2,000	1,924	128.3%	96.2%	
101-441- 92200	Water/Sewer	300	300	248	82.7%	82.7%	
101-441- 92300	Natural Gas	1,400	1,600	1,544	110.3%	96.5%	
101-441- 93000	Repairs/Maint	3,000	3,000	1,967	65.6%	65.6%	
101-441- 93300	Fuel	2,000	300	244	12.2%	81.3%	
101-441- 95500	Miscellaneous	200	200	182	91.0%	91.0%	
		<b>65,000</b>	<b>62,000</b>	<b>74,458</b>			

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 LINE ITEM DETAIL

<u>Expenses</u>		<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original as Percent of Budget</u>	<u>Amended as Percent of Budget</u>	<u>Comment</u>
<hr/>							
Streetlighting							
101-448-92000	Electric	15,000	11,000	11,072	73.8%	100.7%	
Refuse Collection							
101-528- 80150	Waste Removal	10,000	11,000	10,903	109.0%	99.1%	
101-528- 80200	Spring Clean-Up	1,000	2,100	2,366	236.6%	112.7%	
		11,000	13,100	13,269			

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 GENERAL FUND  
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<u>Expenses</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original as Percent of Budget</u>	<u>Amended as Percent of Budget</u>	<u>Comment</u>
Other						
101-850- 70200 Wages	1,100	1,100	1,033	93.9%	93.9%	
101-850- 70300 Overtime	0	0	1,500			<i>Source of Overtime? And reason for it to be charged here?</i>
101-850- 71600 Medicare	2,000	1,900	1,873	93.7%	98.6%	<i>Other funds should be charged proportional amount for labor expense</i>
101-850- 72900 Social Security	8,000	8,000	8,009	100.1%	100.1%	<i>Need to relabel from "LSS Deposit Refund" and other funds should be charged proportionally</i>
101-850- 80400 Attorney Fees	24,000	37,000	78,211	325.9%	211.4%	<i>Unexpected \$45,118 expense at end of fiscal year</i>
101-850- 80600 Auditor Fees	4,000	5,500	5,415	135.4%	98.5%	<i>Other funds should be charged proportional amount for labor expense</i>
101-850- 80700 MML Dues	0	600	523		87.2%	
101-850- 85200 Health Insurance	12,000	5,400	5,275	44.0%	97.7%	
101-850- 86500 Liability Insurance	6,000	5,600	5,607	93.5%	100.1%	
101-850- 87100 Worker's Comp Ins	2,500	300	300	12.0%	100.0%	
101-850- 88200 Library	2,400	2,700	2,628	109.5%	97.3%	
101-850- 88300 Annual Dues	2,500	800	700	28.0%	87.5%	
101-850- 90000 Services/Printing	1,000	1,300	1,225	122.5%	94.2%	
101-850- 90100 Print Tax Roll	0	700	665		95.0%	
101-850- 91000 Insurance Payback	350	400	364	104.0%	91.0%	
101-850- 92500 Computer Services	6,000	2,500	2,144	35.7%	85.8%	
101-850- 95500 Miscellaneous	3,000	10,000	12,511	417.0%	125.1%	<i>Computer repair/purchase?</i>
101-850- 99000 Specific Tax	432	500	100	23.1%	20.0%	
101-850- 99004 Elberta Dunes Endow	0	4,200	4,140		98.6%	<i>Moneys spent from prior year's collections?</i>
101-850- 99005 DEQ Brownfield	310,000	1,000	613	0.2%	61.3%	
101-850- 99007 Health Reimb Acct	1,000	500	136	13.6%	27.2%	
	386,282	90,000	132,972			
<b>TOTAL GENERAL FUND EXPENSE</b>	<b>532,062</b>	<b>238,000</b>	<b>293,716</b>			
<b>SURPLUS (LOSS)</b>	<b>600</b>	<b>(53,000)</b>	<b>(113,808)</b>			

VILLAGE OF ELBERTA, MI  
 FY 2013-14 BUDGET AMENDMENTS  
 MAJOR STREET FUND  
 LINE ITEM DETAIL

		Original	Amended	Actual	Original	Amended	Comment
		Budget	Budget		as Percent	as Percent	
<b>Revenues</b>					of Budget	of Budget	
202-000- 57400	State-Shared Revs	24,530	42,990	43,050	175.5%	100.1%	
202-000- 66400	Interest Earned	20	10	11	55.0%	110.0%	
		<b>24,550</b>	<b>43,000</b>	<b>43,061</b>			
<b>Expenses</b>							
<b>Street Activities</b>							
202-451- 81800	Specific Projects	1,500	3,505	3,505	233.7%	100.0%	
<b>Regular Maintenance</b>							
202-463- 70200	Wages	0	1,300	1,253		96.4%	
202-463- 72700	Equipment	500	500	384	76.8%	76.8%	
202-463- 77500	Maint/Material	5,000	6,500	6,402	128.0%	98.5%	
202-463- 78600	Signs	300	300	322	107.3%	107.3%	
202-463- 92500	Computer Services	0	1,500	1,470		98.0%	
202-463- 93300	Fuel	2,000	2,600	2,664	133.2%	102.5%	
202-463- 94300	Equipment Paybacks	0	1,800	1,595		88.6%	
		<b>7,800</b>	<b>14,500</b>	<b>14,090</b>			
<b>Ice &amp; Snow Maint</b>							
202-463- 70200	Wages	0	3,000	890		29.7%	<i>Not charged in 4th quarter; not proportional to fuel and equipment rental charge</i>
202-463- 77550	Salt/Materials	500	2,800	787	157.4%	28.1%	<i>Not charged in 4th quarter; not proportional to fuel and equipment rental charge</i>
202-463- 93300	Fuel	2,000	4,200	4,186	209.3%	99.7%	
202-463- 94300	Equipment Paybacks	0	3,500	3,364		96.1%	
		<b>2,500</b>	<b>13,500</b>	<b>9,227</b>			

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 MAJOR STREET FUND  
 LINE ITEM DETAIL

<u>Expenses</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original as Percent of Budget</u>	<u>Amended as Percent of Budget</u>	<u>Comment</u>
<u>Paybacks</u>						
202-482- 70200 Wages	3,500	3,800	2,699	77.1%	71.0%	
202-482- 87100 Worker's Comp Ins	0	300	300		100.0%	
202-482- 90800 Health Ins Payback	0	1,800	1,714		95.2%	
202-482- 9100 Insurance Paybacks	500	570	557	111.4%	97.7%	
	4,000	6,470	5,270			
<u>Other</u>						
202-850- 72600 Supplies	0	525	510		97.1%	
<u>Transfers</u>						
202-965- 97100 Transfers	8,750	0	0	0.0%	0.0%	
<b>TOTAL MAJOR STREET EXPENSE</b>	<b>24,550</b>	<b>38,500</b>	<b>32,602</b>			
<b>SURPLUS (LOSS)</b>	<b>0</b>	<b>4,500</b>	<b>10,459</b>			

VILLAGE OF ELBERTA, MI  
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 LOCAL STREET FUND  
 LINE ITEM DETAIL

		Original	Amended	Actual	Original	Amended	Comment
		Budget	Budget		as Percent	as Percent	
<b>Revenues</b>					of Budget	of Budget	
203-000- 57400	State-Shared Revs	8,000	20,000	20,037	250.5%	100.2%	
203-000- 66400	Interest Earned	20	10	11	55.0%	110.0%	
203-000- 69400	Road Taxes	20,780	23,990	28,189	135.7%	117.5%	
		<b>28,800</b>	<b>44,000</b>	<b>48,237</b>			
<b>Expenses</b>							
<b>Street Activities</b>							
203-451- 81800	Specific Projects	1,500	3,505	3,436	229.1%	98.0%	
<b>Regular Maintenance</b>							
203-463- 70200	Wages	0	2,700	2,643		97.9%	
203-463- 72700	Equipment	500	500	384	76.8%	76.8%	
203-463- 77500	Maint/Material	5,000	6,500	7,118	142.4%	109.5%	
203-463- 78600	Signs	300	300	322	107.3%	107.3%	
203-463- 92500	Computer Services	0	1,500	1,470		98.0%	
203-463- 93300	Fuel	2,000	2,500	1,842	92.1%	73.7%	
203-463- 94300	Equipment Paybacks	0	4,200	4,122		98.1%	
		<b>7,800</b>	<b>18,200</b>	<b>17,901</b>			
<b>Roadside Mowing</b>							
203-474- 70200	Wages	0	5,200	5,191		99.8%	
203-474- 93300	Fuel	0	0	0	0.0%	0.0%	
203-474- 94300	Equipment Paybacks	0	1,800	1,757		97.6%	
		<b>0</b>	<b>7,000</b>	<b>6,948</b>			

*This Activity Area should be relabeled from "Park Maintenance"*

VILLAGE OF ELBERTA, MI  
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 LOCAL STREET FUND  
 LINE ITEM DETAIL

<u>Expenses</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original as Percent of Budget</u>	<u>Amended as Percent of Budget</u>	<u>Comment</u>
<u>Ice &amp; Snow Maint</u>						
203-463- 70200 Wages	0	3,000	720		24.0%	<i>Not charged in 4th quarter; not proportional to fuel and equipment rental charge</i>
203-463- 77550 Salt/Materials	500	3,500	787	157.4%	22.5%	<i>Not charged in 4th quarter; not proportional to fuel and equipment rental charge</i>
203-463- 93300 Fuel	2,000	4,500	3,891	194.6%	86.5%	
203-463- 94300 Equipment Paybacks	0	3,500	2,665		76.1%	
	2,500	14,500	8,063			
<u>Paybacks</u>						
203-482- 70200 Wages	3,500	4,000	2,699	77.1%	67.5%	
203-482- 87100 Worker's Comp Ins	0	400	300		75.0%	
203-482- 90800 Health Ins Payback	0	2,000	1,714		85.7%	
203-482- 9100 Insurance Paybacks	500	875	557	111.4%	63.7%	
	4,000	7,275	5,270			
<u>Other</u>						
203-850- 72600 Supplies	0	520	510	0.0%	98.1%	
<u>Transfers</u>						
203-965- 97100 Transfers	13,000	0	0	0.0%	0.0%	
<b>TOTAL LOCAL STREET EXPENSE</b>	<b>28,800</b>	<b>51,000</b>	<b>42,128</b>			
<b>SURPLUS (LOSS)</b>	<b>0</b>	<b>(7,000)</b>	<b>6,109</b>			

VILLAGE OF ELBERTA, MI  
 FY 2013-14 BUDGET AMENDMENTS  
 PARK FUND  
 LINE ITEM DETAIL

<u>Revenues</u>		<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original as Percent of Budget</u>	<u>Amended as Percent of Budget</u>	<u>Comment</u>
<u>Farmer's Market</u>							
208-000- 61600	Farmer's Market	3,500	3,000	3,007	85.9%	100.2%	
208-000- 61800	SNAP	0	600	604		100.7%	
208-000- 61900	FOOD BUCKS	0	775	786		101.4%	
208-000- 62000	SENIOR FRESH	0	225	230		102.2%	
		3,500	4,600	4,627			
<u>Solstice Festival</u>							
208-000- 61700	Vendors	1,200	1,200	1,175	97.9%	97.9%	
208-000- 64200	Beer/Wine	19,050	15,000	15,290	80.3%	101.9%	
208-000- 64400	Kids/Teens	200	200	276	138.0%	138.0%	
208-000- 64500	Solstice T-Shirts	700	1,700	1,741	248.7%	102.4%	
208-000- 64600	Sponsors	4,000	4,100	4,125	103.1%	100.6%	
208-000- 64800	Solstice Fundraisers	500	1,300	1,392	278.4%	107.1%	
208-000- 64900	Solstice Donations	200	390	384	192.0%	98.5%	
		25,850	23,890	24,383			
<u>Recreation</u>							
208-000- 64700	P&R Fundraisers	2,500	1,200	1,198	47.9%	99.8%	
208-000- 65000	P&R Donations	100	0	0	0.0%	0.0%	
		2,600	1,200	1,198			
<u>Operations</u>							
208-000- 65100	LSS Donations	200	0	0	0.0%	0.0%	
208-000- 66400	Interest	10	10	9	90.0%	90.0%	
208-000- 66700	LSS Rentals	41,480	37,900	37,850	91.2%	99.9%	
208-000- 67300	Fixed Asset Sales	100	0	991	991.0%		
		41,790	37,910	38,850			
<b>TOTAL PARKS REVENUES</b>		<b>73,740</b>	<b>67,600</b>	<b>69,058</b>			

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<u>Operations-Paybacks</u>						
208-482- 81300	0	1,000	881		88.1%	
208-482- 81400	0	1,500	1,552		103.5%	
	0	2,500	2,433			
<u>Operations-Park Maintenance</u>						
208-751- 70200 Wages	12,500	12,500	12,414	99.3%	99.3%	
208-751- 72600 Supplies	400	800	755	188.8%	94.4%	
208-751- 72700 Equipment	500	100	104	20.8%	104.0%	
208-751- 72800 Postage	0	50	52		104.0%	
208-751- 80500 Porta-Let Rental	1,500	1,200	1,200	80.0%	100.0%	
208-751- 87100 Worker's Comp	0	300	300		100.0%	
208-751- 90800 Health Ins Payback	0	1,700	1,714		100.8%	
208-751- 91000 Insurance Payback	450	450	468	104.0%	104.0%	
208-751- 92000 Electric	4,000	3,500	3,488	87.2%	99.7%	
208-751- 92200 Water/Sewer	1,000	1,000	963	96.3%	96.3%	
208-751- 92300 Natural Gas	1,500	1,050	1,047	69.8%	99.7%	
208-751- 92500 Computer Service	0	1,500	1,470		98.0%	
208-751- 93000 Repair & Maint	9,000	8,000	5,146	57.2%	64.3%	
208-751- 93300 Fuel	500	400	0	0.0%	0.0%	
208-751- 95500 Miscellaneous	100	50	0	0.0%	0.0%	
	31,450	32,600	29,121			
208-751- 72900 LSS Deposit Refund	10,000	9,300	9,290	92.9%	99.9%	

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 PARK FUND  
 LINE ITEM DETAIL

<u>Expenses</u>		<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original as Percent of Budget</u>	<u>Amended as Percent of Budget</u>	<u>Comment</u>
<u>Mini-Pond</u>							
208-752- 92000	Electric	200	350	318	159.0%	90.9%	
208-752- 95500	Miscellaneous	40	50	50	125.0%	100.0%	
		240	400	368			
<u>Solstice Festival</u>							
208-753- 88000	Promotions	300	300	351	117.0%	117.0%	
208-753- 94200	Tents/PortaLets	1,500	1,400	1,325	88.3%	94.6%	
208-753- 95300	Vendors	6,300	0	0	0.0%	0.0%	
208-753- 95400	Fundraisers	300	300	217	72.3%	72.3%	
208-753- 95550	Miscellaneous	100	1,300	1,383	1383.0%	106.4%	
208-753- 95610	Bands	6,000	7,300	7,280	121.3%	99.7%	
208-753- 95710	Beer & Wine	6,000	6,200	6,202	103.4%	100.0%	
208-753- 95810	Fireworks	3,200	3,200	3,200	100.0%	100.0%	
208-753- 96010	Kids/Teen Activities	450	450	721	160.2%	160.2%	
208-753- 96110	Licenses/Bonds	700	1,050	1,048	149.7%	99.8%	
208-753- 96210	T-shirts/Totes/Posters	1,000	2,000	1,916	191.6%	95.8%	
		25,850	23,500	23,643			

VILLAGE OF ELBERTA, MI  
 FY 2013-14 BUDGET AMENDMENTS  
 PARK FUND  
 LINE ITEM DETAIL

<u>Expenses</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original as Percent of Budget</u>	<u>Amended as Percent of Budget</u>	<u>Comment</u>
Farmer's Market/Recreation						
208-754- 70200 Wages	3,000	3,300	3,314	110.5%	100.4%	
208-754- 72700 Equipment	1,000	0	0	0.0%	100.0%	
208-754- 85800 SENIOR FRESH	0	250	236		94.4%	
208-754- 85900 FOOD BUCKS	0	700	686		98.0%	
208-754- 86000 Mileage	50	0	0	0.0%	100.0%	
208-754- 86300 SNAP	0	600	604		100.7%	
208-754- 88000 Promotions	300	700	709	236.3%	101.3%	
208-754- 92500 Computer Services	0	200	189		94.5%	
208-754- 93000 Repair & Maint	250	0	0	0.0%	100.0%	
208-754- 94200 Tents/PortaLets	500	0	0	0.0%	100.0%	
208-754- 95400 Fundraisers	1,500	600	606	40.4%	101.0%	
208-754- 95500 Miscellaneous	100	50	36	36.0%	72.0%	
	6,700	6,400	6,380			
<b>TOTAL PARKS EXPENSE</b>	<b>74,240</b>	<b>74,700</b>	<b>71,235</b>			
<b>SURPLUS (LOSS)</b>	<b>(500)</b>	<b>(7,100)</b>	<b>(2,177)</b>			

VILLAGE OF ELBERTA, MI  
 FY 2013-14 BUDGET AMENDMENTS  
 SEWER FUND  
 LINE ITEM DETAIL

<b>Revenues</b>		<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original as Percent of Budget</u>	<u>Amended as Percent of Budget</u>	<u>Comment</u>
590-000- 40300	Sewer Taxes	30,000	34,000	34,320	114.4%	100.9%	
590-000- 60800	Late Charges	4,000	2,800	2,812	70.3%	100.4%	
590-000- 61100	Sewer Charges	94,900	130,000	140,441	148.0%	108.0%	
590-000- 66400	Interest Earnings	275	200	146	53.1%	73.0%	
590-000- 67800	USDA RR&I	5,000	3,000	3,750	75.0%	125.0%	
<b>TOTAL SEWER REVENUES</b>		<b>134,175</b>	<b>170,000</b>	<b>181,469</b>			

VILLAGE OF ELBERTA, MI  
 FY 2013-14 BUDGET AMENDMENTS  
 SEWER FUND  
 LINE ITEM DETAIL

<u>Expenses</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Original as Percent of Budget</u>	<u>Amended as Percent of Budget</u>	<u>Comment</u>
590-529- 70200 Wages	15,000	13,000	13,494	90.0%	103.8%	
590-529- 72600 Supplies	1,000	1,000	1,087	108.7%	108.7%	
590-529- 72700 Equipment	0	100	104		104.0%	
590-529- 72800 Postage	1,500	1,800	1,828	121.9%	101.6%	
590-529- 73300 Chemicals	750	300	261	34.8%	87.0%	
590-529- 79000 Depreciation	0	40,000	42,175		105.4%	
590-529- 81300 Labor Paybacks	0	2,500	2,529		101.2%	
590-529- 81400 Equipment Paybacks	0	2,200	2,155		98.0%	
590-529- 81800 Specific Projects	3,000	2,500	1,300	43.3%	52.0%	
590-529- 87100 Worker's Comp Ins	0	300	300		100.0%	
590-529- 90800 Health Ins Paybacks	0	1,700	1,714		100.8%	
590-529- 91000 Insurance Paybacks	275	300	300	109.1%	100.0%	
590-529- 92000 Electric	2,000	2,000	2,041	102.1%	102.1%	
590-529- 92100 Utilities/Phone	650	550	570	87.7%	103.6%	
590-529- 92500 Computer Services	0	900	900		100.0%	
590-529- 93000 Repairs & Maint	2,000	6,800	6,843	342.2%	100.6%	
590-529- 93300 Fuel	2,000	3,000	2,982	149.1%	99.4%	
590-529- 95500 Miscellaneous	0	50	30		60.0%	
590-529- 95800 Debt Retirement	50,000	50,000	51,861	103.7%	103.7%	
590-529- 95900 BLUA O&M Payments	35,000	51,000	46,302	132.3%	90.8%	
590-529- 96000 Rural Bond Payments	11,000	9,000	(139)	-1.3%	-1.5%	
590-529- 96100 USDA Bond Debt	10,000	9,000	8,908	89.1%	99.0%	
590-529- 96500 Administration Fees	5,000	0	0	0.0%	100.0%	
<b>TOTAL SEWER EXPENSES</b>	<b>139,175</b>	<b>198,000</b>	<b>187,545</b>			
<b>SURPLUS (LOSS)</b>	<b>(5,000)</b>	<b>(28,000)</b>	<b>(6,076)</b>			

VILLAGE OF ELBERTA, MI  
 FY 2013-14 BUDGET AMENDMENTS  
 WATER FUND  
 LINE ITEM DETAIL

<b>Revenues</b>		Original Budget	Amended Budget	Actual	Original as Percent of Budget	Amended as Percent of Budget	Comment
591-000- 60600	Badger Meters	6,450	0	0	0.0%	0.0%	
591-000- 60700	On/Off Fees	1,500	1,000	975	65.0%	97.5%	
591-000- 60800	Late Charges	1,500	1,000	2,156	143.7%	215.6%	
591-000- 61100	Water Charges	32,950	41,000	42,034	127.6%	102.5%	
<b>TOTAL WATER REVENUES</b>		<b>42,400</b>	<b>43,000</b>	<b>45,165</b>			

VILLAGE OF ELBERTA, MI  
 FY 2013-14 BUDGET AMENDMENTS  
 WATER FUND  
 LINE ITEM DETAIL

Expenses		Original Budget	Amended Budget	Actual	Original as Percent of Budget	Amended as Percent of Budget	Comment
591-536- 70200	Wages	15,000	13,000	13,494	90.0%	103.8%	
591-536- 72600	Supplies	0	1,000	1,156		115.6%	
591-536- 72700	Equipment	0	100	104		104.0%	
591-536- 72800	Postage	1,500	700	683	45.5%	97.6%	
591-536- 73300	Chemicals	750	750	751	100.1%	100.1%	
591-536- 79000	Depreciation	0	10,000	10,742		107.4%	
591-536- 81300	Labor Paybacks	0	6,300	6,324		100.4%	
591-536- 81400	Equipment Paybacks	0	4,000	3,969		99.2%	
591-536- 81500	Badger Meters	1,000	2,600	2,647	264.7%	101.8%	
591-536- 81800	Specific Projects	8,000	4,000	3,962	49.5%	99.1%	
591-536- 85100	Schools/Training	300	100	110		110.0%	
591-536- 87100	Worker's Comp Ins	0	300	300		100.0%	
591-536- 88300	Annual Dues	1,000	1,300	1,281		98.5%	
591-536- 90800	Health Ins Paybacks	0	1,700	1,714		100.8%	
591-536- 91000	Insurance Paybacks	850	900	882	103.8%	98.0%	
591-536- 92000	Electric	3,000	3,600	3,590	119.7%	99.7%	
591-536- 92300	Natural Gas	2,000	2,500	2,544	127.2%	101.8%	
591-536- 92500	Computer Services	0	550	544		98.9%	
591-536- 93000	Repairs & Maint	5,000	6,900	6,906	138.1%	100.1%	
591-536- 93300	Fuel	2,000	0	0	0.0%	0.0%	
591-536- 95700	Water Testing	2,000	700	713	35.7%	100.0%	
<b>TOTAL WATER EXPENSES</b>		<b>42,400</b>	<b>61,000</b>	<b>62,416</b>			
<b>SURPLUS (LOSS)</b>		<b>0</b>	<b>(18,000)</b>	<b>(17,251)</b>			