RESOLUTION TO ADOPT THE
FY2015 Village of Elberta Budget

WHEREAS, the Uniform Budgeting and Accounting Act ("UBAA"), Public Act 621 of 1978, as amended, requires that each local unit of government adopt a balanced budget for all required funds; and,

WHEREAS, The Budget, Finance, and Audit (BFA)Committee has received input from officials responsible for providing mandated services to determine serviceable levels and the funds to sustain such levels, and has reported these requests to the Village Council along with recommended funding levels; and,

WHEREAS, The Elberta Village Council has examined the requests and recommendations and has taken into consideration the fact that there are certain required functions of county government or operations that must be budgeted at a serviceable level in order to provide statutory and constitutionally required services and programs.

NOW, THEREFORE, BE IT RESOLVED, that this budget reflects a reasonable allocation of available resources to the various Village of Elberta ("Village") departments and functions and allows for all mandated services and activities to be performed at reasonable, necessary, and serviceable levels.

BE IT FURTHER RESOLVED, that the appropriations for the General Fund and Special Revenue Funds are adopted at the Fund level, and that the amounts indicated in the accompanying detail are hereby appropriated from the appropriate funds of the Village of Elberta according to the activities and accounts contained in that detail, incorporated herein by reference, and that such appropriations shall be restricted in accordance with Village and Council policies to the purpose described in the title of the accounts specified in the detail and by the provisions of this Budget.

BE IT FURTHER RESOLVED, that the following restrictions and obligations shall apply to these appropriations and anyone who accepts funds pursuant to this budget or otherwise incurs expenditures in expectation of Village funding shall be deemed to have agreed to these restrictions and obligations:

1. All terms in this Budget shall have the meaning assigned to them by the Uniform Budgeting and Accounting Act.
2. The Village Council President shall serve as the Chief Administrative Officer and the Fiscal Officer, as defined in the UBAA.
3. All departments receiving funds herein shall abide by the UBAA and the Uniform Chart of Accounts referenced therein. Each department head shall promptly provide the Fiscal Officer with all information that the Fiscal Officer considers necessary and essential to the preparation of a Village budget for the ensuing fiscal period.
4. The amounts appropriated herein shall be paid from the Village bank accounts at the time and in the manner provided by law, in this Resolution, and other applicable policies or resolutions of the Village Council, whether enacted to date or subsequently adopted. No Village money is to be paid unless accompanied by an invoice, printed receipt, or approved timesheet along with supplemental documentation, as necessary, to detail the goods or services received and for what purpose.
5. Expenditures and revenues shall be recorded and reported in the manner provided by law. Fees and other money received by budgetary centers shall be forwarded promptly to the

Village Treasurer and credited to the appropriate Fund, except as otherwise provided by this Act or by any other resolution or policy of the Council.

6. Each department shall limit expenditures within the appropriations authorized herein and shall not attempt to expend funds at a rate which will eventually result in a deficit in any account without prior approval of the Council, except as otherwise provided by law. All expenditures of village funds shall be expended only for the purposes attached to the accounts and within the various policies of the Council, including personnel policies that are approved by the Village Council. The Village of Elberta shall only be responsible for the payment of purchases made in accordance with the provisions of MCLA 46.13b, Act 58 of 1909, the UBAA, and any policies or resolutions of the Council, whether enacted to date or subsequently adopted.
7. Only essential travel will be permitted. Conferences must be in the best interest of the County. The County will not reimburse employees for the expenses incurred by the employee's spouse or family members attending a conference.
8. The Village President shall be authorized to transfer appropriations between line items within a Fund and all such transfers shall be reported in writing to the BFA committee and Village Council.
9. The Village President shall be authorized to transfer appropriations among departments within a fund upon the request and/or with the written consent of the department heads allocating and receiving the funds, according to the following limitations:
    A. Funds may not be transferred from supplies and services to wages and benefits for the purpose of creating permanent positions.
    B. No account shall allocate or receive more than $10,000 in any transfer.
    C. Such transfers shall be reported in writing to the Village Council.
10. The Village President shall be authorized to make year-end transfers among activities or funds or with such amounts that may be available in the remainder of the General Fund, as may be necessary to insure that activities or funds do not end the fiscal year in a deficit condition. All such transfers shall be recorded in the official financial records of the Village through the normal accounting process. The Village President shall consult with and receive written approval from the BFA Committee before authorizing year-end transfers, and shall submit in writing a record of the transfers to the Village Council.
11. The Personnel Allocations contained in this budget shall limit the number of permanent full time equated (FTE) employees who can be employed, and no funds are appropriated for any position not listed in the Personnel Allocations. In addition, the job position titles, pay classifications, and full time equated designations for each position are deemed to be the correct classifications and are hereby incorporated into the Personnel Allocations, and any modification of employment classifications may be done only through authorization by the Village Council.
12. The Village Council reserves the right to change the Personnel Allocations and the Village Department Heads shall abide by whatever changes are made by the Village Council, if any, relative to the approved positions and the number of employees stated in the Personnel Allocations. When a position becomes vacant, it shall not be filled without the express authorization of the Village Council.
13. If a department employs at any time fewer employees than the maximum specified for the appropriate account in this Resolution, unexpended appropriations in an amount identified with the unfilled position(s) by payroll records shall immediately and

automatically revert to General Fund Contingency, unless otherwise authorized by the Council without limitation, or by the Village President under the following limitations:

a. Temporary full-time or part-time positions or overtime not already budgeted, may be allocated by the Village President at the request of a department head as long as the funds are available within a department's wage line item. Any such positions shall be considered employees as determined by IRS regulations and, as such, shall be paid by the Village through the normal payroll process. Temporary full-time or part-time positions shall be hourly workers paid at the State Minimum Wage, unless otherwise negotiated by the Village President and approved by Village Council.

14. BE IT FURTHER RESOLVED, that the Village Council authorizes the following individuals to incur obligations and expend funds within the limits of the Budget and as stated herein.
    a. The Village Clerk and Village Treasurer may incur budgeted obligations for printing services, office equipment, supplies, and miscellaneous budgeted items under the General Fund up to a limit of $500 per obligation. Budgeted obligations exceeding $500 from the Village Clerk and Village Treasurer must be approved by the BFA Committee and reported to the Village Council.
    b. The DPW Superintendent may incur budgeted obligations for the Streets, Garage, Water, and Sewer operations and maintenance up to a limit of $750. Budgeted obligations exceeding $750 from the DPW Superintendent must be approved by the BFA committee and reported to the Village Council.
    c. The Parks and Recreation Commission may incur budgeted obligations under the Parks Fund for the improvement of the parks and conduct of recreational activities within the village subject to their Bylaws and in accordance with approved plans up to a limit of $500. Budgeted obligations exceeding $500 from the Parks and Recreation Commission must be approved by the BFA Committee and reported to the Village Council in writing.
    d. The Life Saving Station Manager may incur budgeted obligations under the Parks Fund for the benefit of the Life Saving Station and in accordance with his/her contract up to a limit of $250. Budgeted obligations exceeding $250 from the Life Saving Station Manager must be approved by the BFA committee and reported to the Village Council.
    e. All unbudgeted obligations shall be pre-approved by the Village Council in accordance with Village Ordinance 1124 and Village Policy 2014-006.
    f. Expenditures from the aforementioned funds shall occur with the following limitations:
        i. In the event that it becomes apparent that the actual and probable revenues from all sources expected by a Fund are less than the estimated revenues, including applicable surplus, upon which expenditures are based, the managing individuals responsible for the Fund shall be required to cause the total expenditures to not exceed the total of revised estimated revenues. Any such anticipated reduction in revenue shall be reported to the BFA Committee and Village Council in writing as soon as it becomes apparent that such a reduction will occur.

BE IT FURTHER RESOLVED, that in event of conflict between this Resolution and any enacted Village, State, or Federal law, ordinance, or regulation, the enacted Village, State, or Federal law, ordinance, or regulation shall take precedence.
BE IT FURTHER RESOLVED that this Resolution shall become effective March 1, 2015. The Council may amend this Resolution at any time and any appropriation made hereunder may be increased or decreased at the Council's discretion.

Motion to Adopt the FY2015 Budget

1st_____

2nd_____

Ayes____ Nays_____ Absent_____ Vacant_____

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

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

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

101 – General Fund – used for village operations and administration

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

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

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

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

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

Key difference between this budget and prior year budgets:

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

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

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

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

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

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

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

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

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

Changes incorporated into 1/30/2015 version of Proposed FY 2015 Budget:

1. Added $3000 for Sewer Repair Materials under 590-529-77500 - per Ken Bonney
2. Increased Water Wages 591-536-70200 to $8500. Original wages just covered minimum for daily water checks
3. Added $750 of Annual dues for Water under 591-536-88300, this covers American Water Works Association and Michigan Rural Water
4. Added $780 for Water Chemicals under 591-536-73300 based on current year actual.
5. Added $1000 for LSS Pest Control Contract under 208-751-81900. Per Kristie Mills, the current pest control for wood destroying insects and spiders is insufficient and needs to also cover rodents infestations.
6. Increased Equipment Charge Revenue for Major and Local Streets 202-000-61500 and 203-000-61500 respectively, by $525 each to match the $1050 budged for equipment costs from Elberta Dunes South 208-756-81400.
7. Removed the Specific Project Expenses for Major and Local Streets, 202-451-81800 and 203-451-81800 respectively. Because the Streets Funds are special purpose funds, the revenue and expenses do not have to equal out. Excess Revenue can be shown and captured into a capital account at the end of the year.
8. Added the Transfer from General Fund 101-965-97100 to Parks 208-000-69900 for the Elberta Dunes South Endowment and Grant Money that has accrued and is being used by the Parks and Recreation Commission in 2015 per the 2015 EDNA Plan.
9. Adjusted Major and Local streets to equally share all expenses.
10. Adjusted the Fund Payback amounts of the General Fund, 101-850-96700, and Park Fund, 208-751-96700 to balance the revenues and expenditures for each of the Funds.

Changes Incorporated into the 2/16/2015 version of the Proposed FY 2015 Budget:

1. Moved all the General Fund Services/Printing expenses into Dept. 265.
2. Included $4000 for the Fire/Rescue expense budget under 101-336-81818. The contract with City of Frankfort is for their fiscal year, which end June 30, 2015, so the Village may incur one more payment before the Township takes over.
3. Added in a Planning Commission department 721 under the General Fund with a budget of $1500.
4. Increased the budgeted expense of Garage Equipment to cover the repairs to the Village Truck in Feb/Mar 2015. See 202-441-72700 and 203-441-72700.

These changes are in addition to the changes noted with the 1/30/15 version of the proposed budget already distributed.

Village of Elberta

Month: 2/28/2015

	Prior Year Actual	Current Year: Original Budget	Current Year: Amended Budget	Current Year: Actual Thru February	Current Year: Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 101 - General								
Revenues								
Dept: 000								
40100 Property Taxes	71,834	75,000	75,000	74,364	83,346	70,483		
45000 Zoning Permits	360	1,000	1,000	740	588	500		
57400 State Shared Revenues	38,650	37,000	37,000	36,138	26,516	30,000		
60900 Admin fees	6,978	45,000	45,000	23,109	27,618	43,835		
61300 Insurance Paybacks	0	0	0	0	0			
61400 Service Charges	17,821	1,000	1,000	0	0			
61500 Equipment Charges	21,178	20,132	20,132	0	13,498			
65200 Beach Road Project	0	0	0	0	0			
66300 refunds & rei	0	0	0	0	0			
66400 Interest Earned	44	50	50	23	6	40		
67100 Other Revenues	22,223	5,000	5,000	8,145	7,017	5,000		
67150 Rentals	197	2,000	2,000	2,122	1,361	3,500		
67400 Historical Preservation	0	0	0	0	0			
67500 DEQ BROWNFIELD GRANT	613	0	0	0	0			
67900 Elberta Dunes Endowed Fund	0	0	0	0	0			
69900 Transfers	0	0	0	0	0			
Dept: 000	179,898	186,182	186,182	144,641	159,950	153,358	0	0
Total Revenues	179,898	186,182	186,182	144,641	159,950	153,358	0	0
Expenditures								
Dept: 100 Trustees								
70100 Meeting Compensation	7,779	3,000	3,000	3,664	2,390	3,000		
71500 Social Security	0	0	186	227	148	186		
71600 Medicare	0	0	44	53	35	44		
80400 Attorney Fees	0	15,000	0	0	9,769			
87100 Worker's Comp Ins Prem	0	90	100	162	120	198		
91000 Insurance Paybacks	1,139	0	0	0	0			
95500 Misc	4,000	100	100	6	240			
Trustees	12,918	18,190	3,430	4,112	12,702	3,428	0	0
Dept: 215 Clerk								
70200 Wages	5,850	14,111	11,327	11,843	11,236	11,327		
71500 Social Security	0	0	702	734	697	702		
71600 Medicare	0	0	164	172	163	164		
85100 Schooling/Training	0	500	1,000	436	523	500		
86000 Mileage	0	100	300	0	0			
86100 Retirement	0	0	0	0	0			
87100 Worker's Comp Ins Prem	0	49	70	70	84	5		

Month: 2/28/2015	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 101 - General Expenditures								
Dept: 215 Clerk								
90000 Services/Printing	0	1,000	1,000	701	-99			
91000 Insurance Paybacks	163	0	0	0	0			
95500 Misc	0	100	100	662	760			
Clerk	6,013	15,860	14,663	14,618	13,364	12,698	0	0
Dept: 253 Treasurer								
70200 Wages	7,216	21,117	9,900	6,650	5,628	9,900		
71500 Social Security	0	0	471	412	349	614		
71600 Medicare	0	0	110	96	82	144		
85100 Schooling/Training	0	500	1,000	587	704	500		
86000 Mileage	87	200	300	0	0			
86100 Retirement	0	0	0	0	0			
87100 Worker's Comp Ins Prem	0	74	90	90	108	5		
90000 Services/Printing	0	1,000	1,000	620	768			
90100 Printing Tax Roll	0	0	0	0	0			
91000 Insurance Paybacks	163	0	0	0	0			
95500 Misc	3,920	100	100	0	0			
Treasurer	11,386	22,991	12,971	8,455	7,639	11,163	0	0
Dept: 265 Office								
70200 Wages	0	0	0	126	95			
71500 Social Security	0	0	0	17	16			
71600 Medicare	0	0	0	4	4			
72500 Rentals	0	150	150	398	423	4,800		
72600 Supplies	2,179	1,000	1,000	1,382	1,229	1,500		
72700 Equipment	31	0	0	0	0	250		
72800 Postage	414	1,000	1,000	600	1,110	1,200		
86500 Liability Insurance	0	3,300	3,300	3,112	3,734			
90000 Services/Printing	0	5,400	5,400	3,376	4,388	5,000		
90200 Publishing	0	0	0	0	0	190		
91000 Insurance Paybacks	297	0	0	0	0			
92000 Electric	1,275	0	0	0	0			
92100 Utilities/Phone	890	1,600	3,200	3,271	2,807	2,136		
92200 Water/Sewer	292	0	0	0	119			
92500 Computer Services	0	0	0	0	0	4,360		
93000 Repairs/Maintenance	1,278	500	500	237	250			
94000 PO Box Rent	80	0	0	0	0	86		
94500 SAFE DEPOSIT BOX RENT	45	0	0	0	0	45		

Month: 2/28/2015	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 101 - General								
Expenditures								
Office	6,781	12,950	14,550	12,523	14,175	19,567	0	0
Dept: 266 Communtiy Bldg								
70200 Wages	0	0	0	63	76			
71500 Social Security	0	0	0	11	13			
71600 Medicare	0	0	0	3	3			
72600 Supplies	0	0	0	0	0			
80300 Cleaning Fee	0	0	0	0	0	500		
86500 Liability Insurance	0	0	0	0	0			
91000 Insurance Paybacks	240	0	0	0	0			
92000 Electric	673	0	0	0	0			
92100 Utilities/Phone	0	1,850	1,850	2,033	1,925	1,850		
92200 Water/Sewer	246	0	0	0	0			
92300 Natural Gas	856	0	0	0	138			
93000 Repairs/Maintenance	630	100	100	253	270	250		
Communtiy Bldg	2,645	1,950	1,950	2,363	2,425	2,600	0	0
Dept: 336 Fire Department								
81800 Specific Projects	19,191	0	0	0	8,457			
81818 Fire/EMS Contract	0	0	15,000	15,023	4,413	4,000		
86500 Liability Insurance	0	0	0	0	0			
91000 Insurance Paybacks	240	0	0	0	0			
92000 Electric	673	0	0	0	0			
92100 Utilities/Phone	0	1,850	1,850	1,587	1,186			
92200 Water/Sewer	209	0	0	0	185			
92300 Natural Gas	856	0	0	0	261			
93000 Repairs/Maintenance	13	100	100	0	0			
94100 Hydrant Rental	1,020	0	1,020	817	1,269	1,020		
Fire Department	22,202	1,950	17,970	17,427	15,771	5,020	0	0
Dept: 441 Garage								
70200 Wages	62,494	4,000	4,000	4,270	3,980			
70400 SEASON WAGE	0	0	0	0	0			
71500 Social Security	0	0	248	407	418			
71600 Medicare	0	0	58	95	98			
72600 Supplies	1,698	2,000	2,000	1,374	1,056			
72700 Equipment	0	0	0	0	0			
85200 Health Insurance	0	666	330	430	396			
86000 Mileage	0	0	0	0	0			
86100 Retirement	0	0	0	0	0			

Month: 2/28/2015	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 101 - General								
Expenditures								
Dept: 441 Garage								
86500 Liability Insurance	0	500	500	570	684			
87100 Worker's Comp Ins Prem	0	120	140	140	168			
91000 Insurance Paybacks	2,883	0	0	0	0			
92000 Electric	1,274	0	0	0	0			
92100 Utilities/Phone	1,924	4,200	4,200	3,581	2,945			
92200 Water/Sewer	248	0	0	0	0			
92300 Natural Gas	1,544	0	0	0	173			
92500 Computer Services	0	0	0	0	0			
93000 Repairs/Maintenance	1,967	2,000	2,000	1,238	1,239			
93300 Fuel	244	300	300	0	0			
95500 Misc	182	100	100	466	0			
Garage	74,458	13,886	13,876	12,571	11,157	0	0	0
Dept: 448 Street Lighting								
92000 Electric	11,072	15,000	15,000	0	12,151			
Street Lighting	11,072	15,000	15,000	0	12,151	0	0	0
Dept: 528 Refuse Collection								
80150 Waste Removal	10,903	0	4,545	5,700	5,226	3,230		
80200 Spring Clean-up	2,366	0	0	0	0	1,950		
Refuse Collection	13,269	0	4,545	5,700	5,226	5,180	0	0
Dept: 721 Planning Commission								
70200 Wages	0	0	0	0	0			
71500 Social Security	0	0	0	0	0			
71600 Medicare	0	0	0	0	0			
81800 Specific Projects	0	0	0	0	0			
90000 Services/Printing	0	0	0	0	0	1,000		
95500 Misc	0	0	0	0	0	500		
Planning Commission	0	0	0	0	0	1,500	0	0
Dept: 850 Professional Services								
70200 Wages	1,033	0	900	600	630			
70300 Overtime	1,500	0	0	0	0			
71500 Social Security	0	0	56	39	41			
71600 Medicare	1,873	0	13	67	79			
72900 LSS Deposit Refund	8,009	0	0	0	327			
80400 Attorney Fees	78,211	0	14,487	25,140	0	43,600		
80600 Auditor Fees	5,415	0	5,630	17,114	0	11,000		
80700 MML Dues	523	0	0	531	0	531		
85200 Health Insurance	5,275	0	0	0	0	600		

Month: 2/28/2015	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 101 - General								
Expenditures								
Dept: 850 Professional Services								
86100 Retirement	0	0	0	0	0			
86500 Liability Insurance	5,608	0	0	0	637	902		
87100 Worker's Comp Ins Prem	300	0	0	0	0			
88200 Library	2,628	0	1,500	3,231	2,479	2,000		
88300 Annual Dues	700	0	0	183	0	135		
88500 Landscaping	0	0	0	0	0			
88700 Other Parks Electric	0	0	0	0	0			
90000 Services/Printing	1,259	0	0	0	29			
90100 Printing Tax Roll	665	0	0	0	0	700		
91000 Insurance Paybacks	364	0	0	0	0			
92500 Computer Services	2,144	0	0	3,725	39			
95500 Misc	12,511	0	3,965	884	1,754			
96700 Fund Payback	0	0	0	0	0	29,936		
99000 Specific Tax	100	0	0	0	0			
99004 Elberta Dunes Endowed Fund	4,140	0	0	0	0			
99005 DEQ BROWNFIELD GRANT	613	0	0	0	0			
99006 MDNR Grant	0	0	0	0	0			
99007 Health Reimbursement Account	137	0	0	0	113			
Professional Services	133,008	0	26,551	51,514	6,128	89,404	0	0
Dept: 965 Transfers								
97100 Transfers	0	0	0	0	0	2,798		
Transfers	0	0	0	0	0	2,798	0	0
Total Expenditures	293,752	102,777	125,506	129,283	100,738	153,358	0	0
Grand Total:	-113,854	83,405	60,676	15,358	59,212	0	0	0

Village of Elberta

Month: 2/28/2015	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 202 - Major Streets								
Revenues								
Dept: 000								
57400 State Shared Revenues	43,050	39,000	39,000	44,996	40,207	42,000		
61500 Equipment Charges	0	0	0	7,560	0	10,776		
66400 Interest Earned	11	20	20	6	19	20		
67100 Other Revenues	0	0	0	6	0			
67150 Rentals	0	0	0	0	0	2,400		
69900 Transfers	0	0	0	0	0			
Dept: 000	43,061	39,020	39,020	52,568	40,226	55,196	0	0
Total Revenues	43,061	39,020	39,020	52,568	40,226	55,196	0	0
Expenditures								
Dept: 441 Garage								
70200 Wages	0	0	0	0	0	2,200		
70400 SEASON WAGE	0	0	0	0	0			
71500 Social Security	0	0	0	0	0	136		
71600 Medicare	0	0	0	0	0	32		
72600 Supplies	0	0	0	0	0	700		
72700 Equipment	0	0	0	0	0	8,750		
74000 Fuel	0	0	0	0	0	3,000		
77500 Maint/Material	0	0	0	0	0	1,000		
85200 Health Insurance	0	0	0	0	0	600		
86000 Mileage	0	0	0	0	0			
86200 Commerical Driver Lic Fee	0	0	0	0	0	35		
86500 Liability Insurance	0	0	0	0	0	1,343		
87100 Worker's Comp Ins Prem	0	0	0	0	0	440		
92000 Electric	0	0	0	0	0			
92100 Utilities/Phone	0	0	0	0	0	2,500		
92200 Water/Sewer	0	0	0	0	0			
92300 Natural Gas	0	0	0	0	0			
92500 Computer Services	0	0	0	0	0			
93000 Repairs/Maintenance	0	0	0	0	0	2,500		
93300 Fuel	0	0	0	0	0			
95500 Misc	0	0	0	0	0			
Garage	0	0	0	0	0	23,236	0	0
Dept: 444 Sidewalks								
77500 Maint/Material	0	0	0	0	0	500		
93000 Repairs/Maintenance	0	0	0	0	0	1,500		
Sidewalks	0	0	0	0	0	2,000	0	0

Month: 2/28/2015	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 202 - Major Streets								
Expenditures								
Dept: 448 Street Lighting								
92000 Electric	0	0	6,750	6,068	0	5,448		
Street Lighting	0	0	6,750	6,068	0	5,448	0	0
Dept: 451 Street Activities								
81800 Specific Projects	3,505	0	0	0	0			
Street Activities	3,505	0	0	0	0	0	0	0
Dept: 463 Regular Maintenance								
70200 Wages	1,253	4,000	1,500	4,077	4,060	4,000		
70400 SEASON WAGE	0	0	2,500	2,057	2,331	2,500		
71500 Social Security	0	0	281	415	282	403		
71600 Medicare	0	0	63	97	66	94		
72700 Equipment	384	0	0	0	0			
77500 Maint/Material	6,403	0	4,800	5,700	2,306	1,800		
78600 Signs	322	0	0	0	0	500		
80600 Auditor Fees	0	0	0	0	0			
86100 Retirement	0	0	0	0	0			
87100 Worker's Comp Ins Prem	0	0	0	0	0	572		
92500 Computer Services	1,470	0	0	0	157			
93000 Repairs/Maintenance	0	0	0	0	0	2,000		
93300 Fuel	2,664	1,500	1,500	1,813	209			
94300 Equipment paybacks	1,595	2,000	2,000	0	254			
Regular Maintenance	14,091	7,500	12,644	14,159	9,665	11,869	0	0
Dept: 474 Park Maintenance								
70200 Wages	0	0	0	0	0			
78600 Signs	0	0	0	0	0			
94300 Equipment paybacks	0	0	0	0	0			
97000 Lease Bye Street	0	0	0	0	0			
Park Maintenance	0	0	0	0	0	0	0	0
Dept: 478 Ice & Snow Maint								
70200 Wages	890	4,000	4,000	1,370	983	1,000		
71500 Social Security	0	0	248	85	61	62		
71600 Medicare	0	0	58	20	14	15		
77550 Salt/Materials	787	0	0	0	0	750		
93300 Fuel	4,186	1,500	1,500	943	1,132			
94300 Equipment paybacks	3,363	2,000	2,000	0	4,729			
Ice & Snow Maint	9,226	7,500	7,806	2,418	6,919	1,827	0	0
Dept: 482 Paybacks								
70200 Wages	2,699	0	0	0	0			

Month: 2/28/2015		Prior Year Actual	Original Budget	Amended Budget	Actual Thru February	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 202 - Major Streets									
Expenditures									
Dept: 482 Paybacks									
71500 Social Security		0	0	0	0	134			
71600 Medicare		0	0	0	0	31			
85200 Health Insurance		0	1,331	690	430	756			
86100 Retirement		0	0	0	0	0			
86500 Liability Insurance		0	100	100	100	120			
87100 Worker's Comp Ins Prem		300	255	275	275	330			
90800 Health Ins Paybacks		1,714	0	0	0	0			
90900 Witholding paybacks		0	0	0	0	0			
91000 Insurance Paybacks		558	0	0	0	0			
Paybacks		5,271	1,686	1,065	805	1,371	0	0	0
Dept: 850 Professional Services									
72600 Supplies		510	4,800	0	0	2,550	2,500		
90000 Services/Printing		0	1,000	1,000	0	0			
96500 Administration Fee		0	7,000	7,000	3,500	4,200	5,467		
Professional Services		510	12,800	8,000	3,500	6,750	7,967	0	0
Dept: 965 Transfers									
97100 Transfers		0	0	0	0	0			
Transfers		0	0	0	0	0	0	0	0
Total Expenditures		32,603	29,486	36,265	26,950	24,705	52,347	0	0
	Grand Total:	10,458	9,534	2,755	25,618	15,521	2,849	0	0

Village of Elberta

Month: 2/28/2015

	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 203 - Local Streets								
Revenues								
Dept: 000								
57400 State Shared Revenues	20,037	14,000	14,000	17,361	14,508	14,000		
58000 Contribution from County	0	0	8,341	8,341	10,010	8,300		
61500 Equipment Charges	0	0	0	7,560	0	10,776		
66400 Interest Earned	11	20	20	6	5	20		
67100 Other Revenues	0	0	0	6	0			
67150 Rentals	0	0	0	0	0	2,400		
69400 Road Taxes	28,190	28,200	28,200	28,997	32,436	28,190		
69900 Transfers	0	0	0	0	0			
Dept: 000	48,238	42,220	50,561	62,271	56,959	63,686	0	0
Total Revenues	48,238	42,220	50,561	62,271	56,959	63,686	0	0
Expenditures								
Dept: 441 Garage								
70200 Wages	0	0	0	0	0	2,200		
70400 SEASON WAGE	0	0	0	0	0			
71500 Social Security	0	0	0	0	0	136		
71600 Medicare	0	0	0	0	0	32		
72600 Supplies	0	0	0	0	0	700		
72700 Equipment	0	0	0	0	0	8,750		
74000 Fuel	0	0	0	0	0	3,000		
77500 Maint/Material	0	0	0	0	0	1,000		
85200 Health Insurance	0	0	0	0	0	600		
86000 Mileage	0	0	0	0	0			
86200 Commerical Driver Lic Fee	0	0	0	0	0	35		
86500 Liability Insurance	0	0	0	0	0	1,343		
87100 Worker's Comp Ins Prem	0	0	0	0	0	440		
92000 Electric	0	0	0	0	0			
92100 Utilities/Phone	0	0	0	0	0	2,500		
92200 Water/Sewer	0	0	0	0	0			
92300 Natural Gas	0	0	0	0	0			
92500 Computer Services	0	0	0	0	0			
93000 Repairs/Maintenance	0	0	0	0	0	2,500		
93300 Fuel	0	0	0	0	0			
95500 Misc	0	0	0	0	0			
Garage	0	0	0	0	0	23,236	0	0
Dept: 444 Sidewalks								
77500 Maint/Material	0	0	0	0	0	500		

Month: 2/28/2015	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 203 - Local Streets								
Expenditures								
Dept: 444 Sidewalks								
93000 Repairs/Maintenance	0	0	0	0	0	1,500		
Sidewalks	0	0	0	0	0	2,000	0	0
Dept: 448 Street Lighting								
92000 Electric	0	0	6,750	6,068	0	5,448		
Street Lighting	0	0	6,750	6,068	0	5,448	0	0
Dept: 451 Street Activities								
81800 Specific Projects	3,436	0	0	0	0			
Street Activities	3,436	0	0	0	0	0	0	0
Dept: 463 Regular Maintenance								
70200 Wages	2,643	4,500	2,000	3,150	3,081	4,000		
70400 SEASON WAGE	0	0	2,500	1,008	1,209	2,500		
71500 Social Security	0	0	310	212	211	403		
71600 Medicare	0	0	73	50	49	94		
72700 Equipment	384	0	0	0	0			
77500 Maint/Material	7,118	0	5,800	6,095	1,706	1,800		
78600 Signs	322	0	0	0	0	500		
80600 Auditor Fees	0	0	0	0	0			
86100 Retirement	0	0	0	0	0			
87100 Worker's Comp Ins Prem	0	0	0	0	0	571		
90100 Printing Tax Roll	0	0	0	0	0			
92500 Computer Services	1,470	0	0	0	157			
93000 Repairs/Maintenance	0	0	0	0	0	2,000		
93300 Fuel	1,842	1,500	1,500	1,649	120			
94300 Equipment paybacks	4,122	2,250	2,250	0	106			
Regular Maintenance	17,901	8,250	14,433	12,164	6,639	11,868	0	0
Dept: 474 Park Maintenance								
70200 Wages	5,191	0	0	0	0			
78600 Signs	0	0	0	0	0			
94300 Equipment paybacks	1,757	0	0	0	0			
Park Maintenance	6,948	0	0	0	0	0	0	0
Dept: 478 Ice & Snow Maint								
70200 Wages	720	4,500	4,500	1,386	964	1,000		
71500 Social Security	0	0	279	86	60	62		
71600 Medicare	0	0	65	20	14	15		
77550 Salt/Materials	787	0	0	0	0	750		
93300 Fuel	3,891	1,500	1,500	943	1,132			
94300 Equipment paybacks	2,665	2,250	2,250	0	4,324			

Month: 2/28/2015	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 203 - Local Streets								
Expenditures								
Ice & Snow Maint	8,063	8,250	8,594	2,435	6,494	1,827	0	0
Dept: 482 Paybacks								
70200 Wages	2,699	0	0	0	0			
85200 Health Insurance	0	1,498	690	430	396			
86100 Retirement	0	0	0	0	0			
86500 Liability Insurance	0	100	100	100	120			
87100 Worker's Comp Ins Prem	300	285	310	310	372			
90800 Health Ins Paybacks	1,714	0	0	0	0			
90900 Witholding paybacks	0	0	0	0	0			
91000 Insurance Paybacks	558	0	0	0	0			
Paybacks	5,271	1,883	1,100	840	888	0	0	0
Dept: 850 Professional Services								
72600 Supplies	510	5,800	0	0	3,624			
90000 Services/Printing	0	1,500	1,500	0	0			
96500 Administration Fee	0	7,000	7,000	3,500	4,200	6,316		
Professional Services	510	14,300	8,500	3,500	7,824	6,316	0	0
Dept: 965 Transfers								
97100 Transfers	0	0	0	0	0			
Transfers	0	0	0	0	0	0	0	0
Total Expenditures	42,129	32,683	39,377	25,007	21,845	50,695	0	0
Grand Total:	6,109	9,537	11,184	37,264	35,114	12,991	0	0

Village of Elberta

Month: 2/28/2015

	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 208 - Park Fund								
Revenues								
Dept: 000								
60500 Solstice fee entrance	0	0	2,000	3,442	4,130	3,400		
61600 Farmers Market	3,007	0	3,000	3,376	4,051	3,500		
61700 Vendors	1,175	0	1,000	1,100	1,320	1,200		
61710 LSS/Park Vendors	0	0	0	0	0	1,000		
61800 SNAP	604	0	0	0	0	800		
61900 Double Up Food Bucks	786	0	0	0	0	700		
62000 Senior Fresh	230	0	0	0	-226	200		
64100 Merchandise sales	0	0	700	692	830	400		
64200 Beer/Wine	15,290	0	15,300	14,312	17,175	16,000		
64300 Food Sales	0	0	0	0	0			
64400 Kids/Teens	277	0	270	117	140	100		
64500 Solstice Tee-Shirts	1,741	0	1,600	1,305	1,566	1,500		
64600 Sponsors	4,125	0	4,000	3,650	4,380	3,500		
64700 P&R Fund Raisers	1,198	0	1,100	1,164	977	2,000		
64800 Solstice Fund Raisers	1,392	0	450	110	132	500		
64900 Solstice donations	384	0	150	435	522	200		
65000 P&R Donations	0	0	100	23	15	250		
65100 LSS Donations	0	0	0	0	0			
66400 Interest Earned	10	10	10	9	9	11		
66700 LSS Rentals	37,850	39,000	39,000	28,950	34,740	48,000		
66710 LSS Deposit	0	0	0	0	0			
67120 Grants	0	0	0	0	0	860		
67150 Rentals	0	0	0	0	0	950		
67200 TEA-21 Grant	0	0	0	0	0			
67300 Sale of Fixed Assets	991	0	0	0	0			
67900 Elberta Dunes Endowed Fund	0	0	0	0	0	4,000		
69900 Transfers	0	0	0	0	0	2,798		
Dept: 000	69,060	39,010	68,680	58,685	69,761	91,869	0	0
Total Revenues	69,060	39,010	68,680	58,685	69,761	91,869	0	0
Expenditures								
Dept: 482 Paybacks								
81300 Labor Paybacks	881	0	0	0	0			
81400 Equipment Paybacks	1,552	4,000	4,000	3,579	110			
90900 Witholding paybacks	0	0	0	0	0			
Paybacks	2,433	4,000	4,000	3,579	110	0	0	0
Dept: 751 Waterfront Park								

Month: 2/28/2015	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 208 - Park Fund								
Expenditures								
Dept: 751 Waterfront Park								
70200 Wages	12,414	8,000	6,500	4,595	5,495	6,656		
70400 SEASON WAGE	0	2,000	3,500	1,552	1,862	1,920		
71500 Social Security	0	0	500	176	210	532		
71600 Medicare	0	0	112	41	49	124		
72600 Supplies	755	400	400	453	544	950		
72700 Equipment	104	0	0	0	0			
72800 Postage	52	200	200	150	156	130		
72900 LSS Deposit Refund	9,290	9,000	9,000	13,923	15,016			
80150 Waste Removal	0	0	755	755	0			
80500 Porta-lets Rental	1,200	0	0	320	384	980		
80600 Auditor Fees	0	0	0	0	0			
81300 Labor Paybacks	0	0	0	0	0			
81400 Equipment Paybacks	0	0	0	0	0	5,517		
81800 Specific Projects	0	2,200	2,200	1,990	2,388	1,500		
81900 Pest Control	0	0	0	0	0	1,000		
82000 LSS Management Fee	0	0	0	0	0	3,360		
82500 LSS Cleaning Fee	0	0	0	0	0	4,400		
85200 Health Insurance	0	1,331	690	430	396	600		
86100 Retirement	0	0	0	0	0			
86500 Liability Insurance	0	1,000	1,000	1,000	1,200	650		
87100 Worker's Comp Ins Prem	300	240	260	260	312			
88500 Landscaping	0	0	0	0	0			
88700 Other Parks Electric	0	0	0	0	0			
90000 Services/Printing	0	1,500	1,500	317	380	300		
90800 Health Ins Paybacks	1,714	0	0	0	0			
91000 Insurance Paybacks	468	0	0	0	0			
92000 Electric	3,488	0	0	0	0			
92100 Utilities/Phone	0	5,000	5,000	3,150	3,624	5,710		
92200 Water/Sewer	962	0	0	0	245			
92300 Natural Gas	1,047	0	0	0	273			
92500 Computer Services	1,470	0	0	0	0			
93000 Repairs/Maintenance	5,146	3,000	3,000	1,005	873	4,800		
93110 LSS Punch List	0	0	0	0	0	1,000		
93300 Fuel	0	3,000	3,000	0	1,224			
95500 Misc	0	0	0	0	0			
95800 Debt Retirement	0	0	0	0	0			

Month: 2/28/2015	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 208 - Park Fund								
Expenditures								
Dept: 751 Waterfront Park								
96500 Administration Fee	0	5,000	5,000	2,500	3,000	6,125		
96600 LSS Deposit Refunds	0	0	0	0	0	11,000		
96700 Fund Payback	0	0	0	0	0	2,657		
99008 LSS Rent	0	0	0	0	0			
99100 Fund Paybacks	0	0	0	0	0			
Waterfront Park	38,410	41,871	42,617	32,617	37,631	59,911	0	0
Dept: 752 Mini Pond Park								
80500 Porta-lets Rental	0	0	0	0	0	560		
92000 Electric	318	0	200	206	214	300		
93000 Repairs/Maintenance	0	0	0	0	0	500		
95500 Misc	50	0	0	0	0			
Mini Pond Park	368	0	200	206	214	1,360	0	0
Dept: 753 Solstice Festival								
81800 Specific Projects	0	0	0	0	0	5,000		
88000 Promotions	351	300	300	0	0	300		
92500 Computer Services	0	0	0	0	0			
94200 Tents/Porta-lets	1,326	1,500	1,500	1,263	1,515	1,500		
95300 Vendors	0	6,300	0	0	0			
95400 Fund Raisers	217	300	115	115	138	150		
95500 Misc	1,383	100	500	1,033	1,240	1,050		
95610 Bands	7,280	6,000	6,800	7,800	9,360	4,150		
95710 Beer & Wine	6,202	6,000	6,000	8,637	10,365	9,000		
95810 Fireworks	3,200	3,200	3,200	2,730	3,276	3,200		
95910 Food Sales	0	0	0	0	0	150		
96010 Kids/Teens Activities	721	450	300	286	343			
96110 Licenses/Bonds	1,048	700	700	663	796	700		
96210 T-Shirts/totes/posters	1,916	1,000	1,600	1,460	1,753	1,200		
Solstice Festival	23,644	25,850	21,015	23,987	28,786	26,400	0	0
Dept: 754 Parks & Recreation								
70200 Wages	3,313	3,000	2,850	2,840	2,840			
72700 Equipment	0	1,000	0	0	0			
81800 Specific Projects	0	0	0	0	0	1,000		
85800 SENIOR FRESH	236	0	0	0	0			
85900 Double Up Food Bucks	686	0	0	0	0			
86000 Mileage	0	50	0	0	0			
86300 SNAP	604	0	0	0	0			
88000 Promotions	709	300	850	367	441	150		

Month: 2/28/2015	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 208 - Park Fund								
Expenditures								
Dept: 754 Parks & Recreation								
92500 Computer Services	189	0	0	0	0			
93000 Repairs/Maintenance	0	250	0	0	0			
95400 Fund Raisers	606	1,500	500	490	588	600		
95500 Misc	36	100	0	0	240	820		
96110 Licenses/Bonds	0	0	0	0	0			
96210 T-Shirts/totes/posters	0	0	500	1,220	1,465	350		
Parks & Recreation	6,379	6,200	4,700	4,917	5,574	2,920	0	0
Dept: 755 Farmers Market								
70200 Wages	0	0	0	0	0	2,840		
72700 Equipment	0	0	0	0	0			
81800 Specific Projects	0	0	0	0	0			
85800 SENIOR FRESH	0	0	0	0	0	200		
85900 Double Up Food Bucks	0	0	0	0	0	700		
86000 Mileage	0	0	0	0	0			
86300 SNAP	0	0	0	0	0	800		
88000 Promotions	0	0	0	0	0	550		
88300 Annual Dues	0	0	0	0	0	150		
93000 Repairs/Maintenance	0	0	0	0	0			
95400 Fund Raisers	0	0	0	0	0			
95500 Misc	0	0	0	0	0	75		
96210 T-Shirts/totes/posters	0	0	0	0	0	165		
Farmers Market	0	0	0	0	0	5,480	0	0
Dept: 756 Elberta Dunes South								
70200 Wages	0	0	0	0	0	900		
71500 Social Security	0	0	0	0	0	56		
71600 Medicare	0	0	0	0	0	13		
72700 Equipment	0	0	0	0	0			
81400 Equipment Paybacks	0	0	0	0	0	1,050		
81800 Specific Projects	0	0	0	0	0	4,779		
93000 Repairs/Maintenance	0	0	0	0	0			
95500 Misc	0	0	0	0	0			
Elberta Dunes South	0	0	0	0	0	6,798	0	0
Dept: 965 Transfers								
97100 Transfers	0	0	0	0	0			
Transfers	0	0	0	0	0	0	0	0
Total Expenditures	71,234	77,921	72,532	65,306	72,315	102,869	0	0

Village of Elberta

Month: 2/28/2015

	Prior Year Actual	Current Year				(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru February	Estimated Total	Requested	Recommended	Adopted
Grand Total:	-2,174	-38,911	-3,852	-6,621	-2,554	-11,000	0	0

Village of Elberta

Month: 2/28/2015	Prior Year Actual	Current Year - Original Budget	Current Year - Amended Budget	Current Year - Actual Thru February	Current Year - Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 590 - Sewer Fund								
Revenues								
Dept: 000								
40300 Sewer Taxes	34,320	34,300	34,300	35,494	39,715	34,320		
60800 Late Charges	2,812	0	0	4,078	1,747	2,000		
61100 Sewer Charges	140,441	107,585	126,550	112,189	97,148	126,550		
66400 Interest Earned	146	150	150	135	116	96		
67100 Other Revenues	0	2,500	2,500	0	-42			
67600 USDA Sewer Project	0	0	0	0	0			
67700 MEDC Sewer Project	0	0	0	0	0			
67800 USDA RR&I	3,750	0	0	0	0			
69900 Transfers	0	0	0	0	0			
Dept: 000	181,469	144,535	163,500	151,896	138,684	162,966	0	0
Total Revenues	181,469	144,535	163,500	151,896	138,684	162,966	0	0
Expenditures								
Dept: 529 Sanitation Activity								
70200 Wages	13,494	7,000	7,000	6,299	6,066	7,000		
71500 Social Security	0	0	434	391	376	434		
71600 Medicare	0	0	102	91	88	102		
72600 Supplies	1,087	1,750	1,750	2,029	2,373	283		
72700 Equipment	104	0	0	0	0			
72800 Postage	1,828	1,500	1,500	873	606	750		
73300 Chemicals	261	0	0	0	0			
77500 Maint/Material	0	0	0	0	0	3,000		
79000 Depreciation	42,175	0	0	0	0			
80600 Auditor Fees	0	0	0	0	0			
81300 Labor Paybacks	2,529	0	0	0	0			
81400 Equipment Paybacks	2,155	0	0	0	0	5,692		
81800 Specific Projects	1,300	35,000	3,500	0	0			
85200 Health Insurance	0	1,165	690	430	396	600		
86100 Retirement	0	0	0	0	0			
86500 Liability Insurance	0	500	500	500	600	99		
87100 Worker's Comp Ins Prem	300	210	238	238	286	181		
90100 Printing Tax Roll	0	0	0	0	0			
90800 Health Ins Paybacks	1,714	0	0	0	0			
90900 Witholding paybacks	0	0	0	0	0			
91000 Insurance Paybacks	300	0	0	0	0			
92000 Electric	2,041	0	0	0	493			
92100 Utilities/Phone	570	2,650	2,650	3,027	2,834	2,800		

Month: 2/28/2015

	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 590 - Sewer Fund								
Expenditures								
Dept: 529 Sanitation Activity								
92500 Computer Services	900	0	0	0	0			
93000 Repairs/Maintenance	6,843	2,000	2,000	1,735	2,083	2,000		
93300 Fuel	2,981	1,500	1,500	0	697			
94300 Equipment paybacks	0	3,500	3,500	5,077	810			
95500 Misc	30	0	0	0	0			
95800 Debt Retirement	51,862	25,000	41,900	34,880	33,485	41,856		
95900 BLUA O & M Payments	46,302	25,000	50,500	56,005	51,872	46,302		
96000 Rural Bond Payments	-139	11,000	11,600	9,788	0			
96100 USDA Bond Debt	8,908	10,000	9,800	9,790	3,802	19,200		
96200 USDA Sewer Project	0	0	0	0	0			
96300 MEDC Sewer Project	0	0	0	0	0			
96400 USDA RR&I	0	0	0	0	0			
96500 Administration Fee	0	15,000	15,000	7,500	9,000	16,297		
Sanitation Activity	187,545	142,775	154,164	138,653	115,867	146,596	0	0
Dept: 536 Operating Expenses								
77500 Maint/Material	0	0	0	0	0			
Operating Expenses	0	0	0	0	0	0	0	0
Dept: 965 Transfers								
97100 Transfers	0	0	0	0	0			
Transfers	0	0	0	0	0	0	0	0
Total Expenditures	187,545	142,775	154,164	138,653	115,867	146,596	0	0
Grand Total:	-6,076	1,760	9,336	13,243	22,817	16,370	0	0

Village of Elberta

Month: 2/28/2015	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru February	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 591 - Water Fund								
Revenues								
Dept: 000								
60600 Badger Meters	0	0	0	0	0			
60700 On/Off Fees	975	0	0	384	300			
60800 Late Charges	2,156	0	0	3,580	1,323	1,500		
61000 Water Charges	42,034	0	60,000	51,006	34,420	94,794		
69900 Transfers	0	0	0	0	0			
Dept: 000	45,165	0	60,000	54,970	36,043	96,294	0	0
Total Revenues	45,165	0	60,000	54,970	36,043	96,294	0	0
Expenditures								
Dept: 529 Sanitation Activity								
77500 Maint/Material	0	0	0	0	0			
Sanitation Activity	0	0	0	0	0	0	0	0
Dept: 536 Operating Expenses								
70200 Wages	13,494	7,264	5,764	9,293	8,656	8,500		
70400 SEASON WAGE	0	0	1,500	333	400	400		
71500 Social Security	0	0	481	669	648	552		
71600 Medicare	0	0	113	156	151	129		
72600 Supplies	1,157	1,750	1,750	1,127	1,353	283		
72700 Equipment	104	0	0	0	0			
72800 Postage	683	1,500	1,500	875	1,023	750		
73300 Chemicals	751	0	0	0	0	780		
77500 Maint/Material	0	0	0	0	0	1,950		
79000 Depreciation	10,743	0	0	0	0			
80600 Auditor Fees	0	0	0	0	0			
81300 Labor Paybacks	6,324	0	0	0	0			
81400 Equipment Paybacks	3,969	0	0	0	0	8,272		
81500 Badger Meters	2,647	0	0	0	0			
81800 Specific Projects	3,962	4,000	4,000	4,953	5,944			
85100 Schooling/Training	110	1,300	1,300	733	880	500		
85200 Health Insurance	0	1,209	690	430	396	600		
86000 Mileage	0	0	0	0	0			
86100 Retirement	0	0	0	0	0			
86500 Liability Insurance	0	500	500	500	600	694		
87100 Worker's Comp Ins Prem	300	233	253	253	304	253		
88300 Annual Dues	1,281	0	0	0	0	750		
90000 Services/Printing	0	2,000	2,000	0	0			
90800 Health Ins Paybacks	1,714	0	0	0	0			

Month: 2/28/2015		Prior Year Actual	Original Budget	Amended Budget	Actual Thru February	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 591 - Water Fund									
Expenditures									
Dept: 536 Operating Expenses									
90900 Witholding paybacks		0	0	0	0	0			
91000 Insurance Paybacks		882	0	0	0	0			
92000 Electric		3,590	0	0	0	649			
92100 Utilities/Phone		0	5,000	5,000	7,165	5,089	6,344		
92300 Natural Gas		2,544	0	0	0	456			
92500 Computer Services		544	0	0	0	0	544		
93000 Repairs/Maintenance		6,906	4,000	4,000	13,094	6,671	8,800		
93300 Fuel		0	1,000	1,000	0	912			
94300 Equipment paybacks		0	3,632	3,632	6,464	3,164			
95500 Misc		0	0	0	0	0			
95600 Reimburse Petty Cash		0	0	0	0	0			
95700 Water Testing		713	0	180	458	793	2,000		
96500 Administration Fee		0	11,000	11,000	5,500	6,600	9,630		
Operating Expenses		62,418	44,388	44,663	52,003	44,689	51,731	0	0
Total Expenditures		62,418	44,388	44,663	52,003	44,689	51,731	0	0
	Grand Total:	-17,253	-44,388	15,337	2,967	-8,646	44,563	0	0