

Projected Budget Report

Local Government Name:	City of Brown City
Local Unit Code:	76-2010 / 44-2005
Current Fiscal Year End Date:	31-Mar-15
Fund Name:	General Fund

REVENUES	Current Year Budget	Percentage Change	Year 2 Budget	Assumptions
Property Taxes	\$ 315,950	(1) %	\$ 312,791	Potential slight decrease in property values.
County Road Tax	\$ 37,750	1 %	\$ 38,128	Potential slight increase in county-wide property values.
State Revenue Sharing	\$ 137,300	1 %	\$ 138,673	Slight anticipated decrease due to Executive & Legislative Initiatives.
Tax Admin Fees	\$ 9,900	- %	\$ 9,900	No anticipated change.
Street Reserve Transfer	\$ 174,600	(100) %	\$ -	No anticipated road repairs and improvements next year
Licenses & Permits	\$ 50	- %	\$ 50	No anticipated change.
Interest Income	\$ 2,900	- %	\$ 2,900	No anticipated change.
Department Rent	\$ 35,470	- %	\$ 35,470	No anticipated change.
Other Revenues	\$ 190,220	- %	\$ 190,220	No anticipated change.
Interfund Transfers (In)	\$ 52,510	(80) %	\$ 10,502	Decreased use of existing reserves.
Total Revenues	\$ 956,650		\$ 738,633	
EXPENDITURES				
General Government	\$ 271,720	- %	\$ 271,720	No anticipated wage or benefit increases.
Police and Fire	\$ 197,390	- %	\$ 197,390	Expect to maintain current Public Safety levels.
Buldings & Grounds	\$ 52,900	- %	\$ 52,900	No anticipated construction or major repairs.
Roads	\$ 176,050	(100) %	\$ -	No anticipated road repairs and improvements next year
Other Public Works	\$ 46,250	- %	\$ 46,250	No anticipated construction or major repairs.
Street Lighting	\$ 34,000	- %	\$ 34,000	Hoping for no additional DTE rate increases.
Community Promotion	\$ 14,490	- %	\$ 14,490	Expect to maintain current level of community events.
Refuse Collection	\$ 52,900	- %	\$ 52,900	Contract continues - no anticipated rate increases.
Economic Development	\$ 970	- %	\$ 970	Anticipate maintaining current program levels.
Library	\$ 30,800	- %	\$ 30,800	Contractual transfer payments.
Health and Insurance	\$ 42,810	10 %	\$ 47,091	Anticipate 10% increase due to Obamacare.
Other Expenditures	\$ 36,370	- %	\$ 36,370	No anticipated changes.
Total Expenditures	\$ 956,650		\$ 784,881	
Net Revenues (Expenditures)	\$ -		\$ (46,248)	
Beginning Fund Balance	\$ 1,059,299		\$ 1,059,299	
Ending Fund Balance	\$ 1,059,299		\$ 1,013,051	

Fund Name:	Major Streets Fund					
REVENUES	Current Year Budget	Percentage Change		Year 2 Budget	Assumptions	
Act 51	\$ 65,100	- %	\$	65,100	Anticipate State funding levels to remain flat.	
M-90 Maintenance Contract	\$ 13,600	- %	\$	13,600	Anticipate State funding levels to remain flat.	
Transfer from Reserve Funds	\$ 107,000	(100) %	\$	-	No anticipated in road repairs and improvements	
Interest Income	\$ 280	- %	\$	280	Expect interest rates to remain steady.	
Other Revenues	\$ 7,200	- %	\$	7,200	No anticipated change.	
Interfund Transfers (In)	\$ -	%	\$	-	N/A	
Total Revenues	\$ 193,180		\$	86,180		

EXPENDITURES					
Route Maintenance	\$ 121,600	- %	\$	121,600	Expect costs to remain flat.
Tree Trimming	\$ 1,900	10 %	\$	2,090	Increased number of tree removals and trimming on right-of-ways.
Insurance & Benefits	\$ 10,250	10 %	\$	11,275	Anticipate 10% increase due to Obamacare.
Traffic Services	\$ 2,500	- %	\$	2,500	No anticipated change.
Winter Maintenance	\$ 11,920	- %	\$	11,920	No anticipated change.
Admin Expenses	\$ 4,700	- %	\$	4,700	No anticipated change.
M-90 Maintenance	\$ 18,200	- %	\$	18,200	No anticipated change.
Other Expenditures	\$ 22,110	- %	\$	22,110	No anticipated changes.
Total Expenditures	\$ 193,180		\$	194,395	
Net Revenues (Expenditures)	\$ -		\$	(108,215)	
Beginning Fund Balance	\$ 20,475		\$	20,475	
Ending Fund Balance	\$ 20,475		\$	(87,740)	

Fund Name:	Local Streets Fund					
REVENUES	Current Year Budget	Percentage Change		Year 2 Budget	Assumptions	
Act 51	\$ 23,050	- %	\$	23,050	Anticipate State funding levels to remain flat.	
Metro Act Right-of-Way	\$ 4,600	- %	\$	4,600	Anticipate State funding levels to remain flat.	
Transfer from Reserve Funds	\$ 67,550	- %	\$	67,550	Retain current level of street improvements.	
Transfer from General Fund	\$ -	(100) %	\$	-	No expected transfer of funds.	
Other Revenues	\$ 19,240	- %	\$	19,240	No anticipated change.	
Total Revenues	\$ 114,440		\$	114,440		

EXPENDITURES					
Route Maintenance	\$ 89,200	- %	\$	89,200	Expect costs to remain flat.
Tree Trimming	\$ 4,250	10 %	\$	4,675	Increased number of tree removals and trimming on right-of-ways.
Insurance & Benefits	\$ 5,950	10 %	\$	6,545	Anticipate 10% increase due to Obamacare.
Traffic Services	\$ 100	- %	\$	100	Expect costs to remain flat.
Winter Maintenance	\$ 10,580	- %	\$	10,580	Expect costs to remain flat.
Admin Expenses	\$ 2,200	- %	\$	2,200	No anticipated change.
Other Expenditures	\$ 2,160	- %	\$	2,160	No anticipated change.
Total Expenditures	\$ 114,440		\$	115,460	
Net Revenues (Expenditures)	\$ -		\$	(1,020)	
Beginning Fund Balance	\$ 35,725		\$	35,725	
Ending Fund Balance	\$ 35,725		\$	34,705	

Fund Name:	Sewer Fund			Year 2 Budget	Assumptions
	Current Year Budget	Percentage Change			
REVENUES					
Connection Fees	\$ -	- %	\$ -	No new construction is expected for the foreseeable future.	
Service Fee	\$ 128,000	1 %	\$ 128,640	Inflation adjustment.	
Interest & Dividends	\$ 800	- %	\$ 800	Expect interest rates to remain steady.	
Other Revenues	\$ 49,500	- %	\$ 49,500	No anticipated change.	
Total Revenues	\$ 178,300		\$ 178,940		
EXPENDITURES					
Wages	\$ 24,000	- %	\$ 24,000	No anticipated wage or benefit increases.	
Insurance & Benefits	\$ 11,850	10 %	\$ 13,035	Anticipate 10% increase due to Obamacare.	
Admin Fees	\$ 11,320	- %	\$ 11,320	No anticipated change.	
Supplies	\$ 800	1 %	\$ 808	Inflation adjustment.	
Maintenance Contracts	\$ 400	- %	\$ 400	No anticipated change.	
Professional Fees	\$ 1,500	- %	\$ 1,500	No anticipated change.	
Operating Fees and Licenses	\$ 500	- %	\$ 500	No anticipated change.	
Communications	\$ 250	1 %	\$ 253	Inflation adjustment.	
Analysis and Testing	\$ 4,500	1 %	\$ 4,545	Inflation adjustment.	
Repairs & Maintenance	\$ 62,000	- %	\$ 62,000	No anticipated change.	
Debt Service	\$ 24,500	1 %	\$ 24,623	Increased principal payment; slight decrease in interest.	
Other Expenditures	\$ 36,680	- %	\$ 36,680	No anticipated change.	
Total Expenditures	\$ 178,300		\$ 179,663		
Net Revenues (Expenditures)	\$ -		\$ (723)		
Beginning Fund Balance	\$ 545,005		\$ 545,005		
Ending Fund Balance	\$ 545,005		\$ 544,282		

Fund Name:	Storm Sewer Fund			Year 2 Budget	Assumptions
	Current Year Budget	Percentage Change			
REVENUES					
Storm Sewer Fee	\$ 25,800	1 %	\$ 26,058	Inflation adjustment.	
Interest & Dividends	\$ 220	- %	\$ 220	Expect interest rates to remain steady.	
Other Revenues	\$ 100	- %	\$ 100	No anticipated change.	
Total Revenues	\$ 26,120		\$ 26,378		
EXPENDITURES					
Wages	\$ 3,800	- %	\$ 3,800	No anticipated wage or benefit increases.	
Contractual Services	\$ 3,500	- %	\$ 3,500	No anticipated change.	
Insurance & Benefits	\$ 280	10 %	\$ 308	Anticipate 10% increase due to Obamacare.	
Supplies	\$ 300	- %	\$ 300	Inflation adjustment.	
Repairs & Maintenance	\$ 3,500	- %	\$ 3,500	No anticipated change.	
Equipment Rental	\$ 2,200	- %	\$ 2,200	No anticipated change.	
Capital Outlay	\$ 6,000	- %	\$ 6,000	No anticipated change.	
Other Expenditures	\$ 6,540	- %	\$ 6,540	No anticipated change.	
Total Expenditures	\$ 26,120		\$ 26,148		
Net Revenues (Expenditures)	\$ -		\$ 230		
Beginning Fund Balance	\$ 42,572		\$ 42,572		
Ending Fund Balance	\$ 42,572		\$ 42,802		

Fund Name:	Water Fund			Year 2 Budget	Assumptions
	Current Year Budget	Percentage Change			
REVENUES					
Service Fees	\$ 140,000	1 %	\$	141,400	Inflation adjustment.
Interest & Dividends	\$ 1,200	- %	\$	1,200	Expect interest rates to remain steady.
Transfer from Reserve Funds	\$ 45,000	- %	\$	45,000	No major capital improvement projects shceduled for 2014.
Other Revenues	\$ 35,450	- %	\$	35,450	No anticipated change.
Total Revenues	\$ 221,650		\$	223,050	
EXPENDITURES					
Wages	\$ 29,000	- %	\$	29,000	No anticipated wage or benefit increases.
Contractual Services	\$ 1,800	- %	\$	1,800	Contracts remain current.
Insurance & Benefits	\$ 13,730	10 %	\$	15,103	Anticipate 10% increase due to Obamacare.
Supplies	\$ 500	1 %	\$	505	Inflation adjustment.
Repairs & Maintenance	\$ 60,000	(80) %	\$	12,000	No anticipated emergency storm repairs
Professional Fees	\$ 5,000	- %	\$	5,000	No major capital improvement projects shceduled for 2014.
Analysis	\$ 2,600	- %	\$	2,600	Contracts remain current.
Department Rental	\$ 5,150	- %	\$	5,150	No anticipated change.
Water Tower Contract	\$ 47,000	- %	\$	47,000	Cost should remain steady due to lomg-term contract.
Utilities	\$ 18,000	- %	\$	18,000	No anticipated change.
Admin Fees	\$ 14,000	- %	\$	14,000	No anticipated change.
Equipment Rental	\$ 7,000	- %	\$	7,000	No anticipated change.
Other Expenditures	\$ 17,870	- %	\$	17,870	No anticipated change.
Total Expenditures	\$ 221,650		\$	175,028	
Net Revenues (Expenditures)	\$ -		\$	48,022	
Beginning Fund Balance	\$ 751,164		\$	751,164	
Ending Fund Balance	\$ 751,164		\$	799,186	

Fund Name:	Arsenic Abatement Fund			Year 2 Budget	Assumptions
	Current Year Budget	Percentage Change			
REVENUES					
Arsenic Abatement Fee	\$ 92,800	1 %	\$	93,728	Inflation adjustment.
Interest & Dividends	\$ 150	- %	\$	150	Expect interest rates to remain steady.
Transfer from Reserves	\$ -	- %	\$	-	No anticipated change.
Other Revenues	\$ 50	- %	\$	50	No anticipated change.
Total Revenues	\$ 93,000		\$	93,928	
EXPENDITURES					
Wages	\$ 2,600	- %	\$	2,600	No anticipated wage or benefit increases.
Insurance & Benefits	\$ 1,520	10 %	\$	1,672	Anticipate 10% increase due to Obamacare.
Supplies	\$ 900	1 %	\$	909	Inflation adjustment.
Repairs & Maintenance	\$ 1,600	- %	\$	1,600	No anticipated change.
Professional Fees	\$ 200	- %	\$	200	No anticipated change.
Analysis	\$ 850	- %	\$	850	No anticipated change.
Debt Service	\$ 51,250	6 %	\$	54,325	Increased principal payment; slight decrease in interest.
Contingency	\$ 29,855	- %	\$	29,855	No anticipated change.
Other Expenditures	\$ 4,225	- %	\$	4,225	No anticipated change.
Total Expenditures	\$ 93,000		\$	96,236	
Net Revenues (Expenditures)	\$ -		\$	(2,308)	
Beginning Fund Balance	\$ 82,740		\$	82,740	
Ending Fund Balance	\$ 82,740		\$	80,432	

Fund Name:		Equipment Fund				
		Current Year	Percentage			
REVENUES		Budget	Change	Year 2 Budget	Assumptions	
Interest & Dividends	\$	90	- %	\$ 90	Expect interest rates to remain steady.	
Equipment Rental	\$	65,700	- %	\$ 65,700	No anticipated change.	
Refunds & Rebates	\$	100	- %	\$ 100	No anticipated change.	
Transfer from Reserves	\$	-	- %	\$ -	No anticipated change.	
Other Revenues	\$	100	- %	\$ 100	No anticipated change.	
Total Revenues	\$	65,990		\$ 65,990		
EXPENDITURES						
Wages	\$	5,200	- %	\$ 5,200	No anticipated wage or benefit increases.	
Insurance & Benefits	\$	18,400	- %	\$ 18,400	Anticipate 10% increase due to Obamacare.	
Admin Fees	\$	1,400	- %	\$ 1,400	No anticipated change.	
Supplies	\$	1,800	- %	\$ 1,800	Inflation adjustment.	
Gas & Oil	\$	9,000	- %	\$ 9,000	No anticipated change.	
Department Rental	\$	1,200	- %	\$ 1,200	No anticipated change.	
Capital outlay	\$	500	- %	\$ 500	No anticipated change.	
Contingency	\$	10,900	- %	\$ 10,900	No anticipated change.	
Professional Fees	\$	500	- %	\$ 500	No anticipated change.	
Other Expenditures	9500 \$	7,500	- %	\$ 7,500	No anticipated change.	
	\$	9,590	- %	\$ 9,590	No anticipated change.	
Total Expenditures	\$	65,990		\$ 65,990		
Net Revenues (Expenditures)	\$	-		\$ -		
Beginning Fund Balance	\$	-		\$ -		
Ending Fund Balance	\$	-		\$ -		

Fund Name:		Park and Recreation Fund				
		Current Year	Percentage			
REVENUES		Budget	Change	Year 2 Budget	Assumptions	
Property Taxes	\$	23,600	- %	\$ 23,600	No anticipated change.	
State Grant - DNR	\$	-	- %	\$ -	Grant completed.	
Interest & Dividends	\$	90	- %	\$ 90	Expect interest rates to remain steady.	
Pavilion Rental	\$	880	- %	\$ 880	No anticipated change.	
Transfer from Reserves	\$	7,000	(100) %	\$ -	Grant completed.	
Other Revenues	\$	7,110	- %	\$ 7,110	No anticipated change.	
Total Revenues	\$	38,680		\$ 31,680		

Fund Name: Park and Recreation Fund

EXPENDITURES

Wages	\$	5,800	-	%	\$	5,800	No anticipated wage or benefit increases.
Contractual Services	\$	16,700	-	%	\$	16,700	No anticipated change.
Supplies	\$	1,600	1	%	\$	1,616	Inflation adjustment.
Gas & Oil	\$	60	-	%	\$	60	No anticipated change.
Professional Fees	\$	50	-	%	\$	50	No anticipated change.
Leases	\$	1,550	-	%	\$	1,550	No anticipated change.
Insurance	\$	1,260	-	%	\$	1,260	No anticipated change.
Utilities	\$	1,800	1	%	\$	1,818	Inflation adjustment.
Repairs & Maintenance	\$	430	-	%	\$	430	No anticipated change.
Equipment Rental	\$	7,850	-	%	\$	7,850	No anticipated change.
Capital Outlay	\$	-	(100)	%	\$	-	Grant completed.
Other Expenditures	\$	1,580	-	%	\$	1,580	No anticipated change.
Total Expenditures	\$	38,680			\$	38,714	
Net Revenues (Expenditures)	\$	-			\$	(7,034)	
Beginning Fund Balance	\$	3,625			\$	3,625	
Ending Fund Balance	\$	3,625			\$	(3,409)	

Fund Name:

Cemetery Operating Fund

REVENUES	Current Year Budget	Percentage Change	Year 2 Budget	Assumptions
Lot Sales	\$ 6,000	- %	\$ 6,000	No anticipated change.
Grave Openings	\$ 8,250	- %	\$ 8,250	No anticipated change.
Interest & Dividends	\$ 1,800	- %	\$ 1,800	Expect interest rates to remain steady.
Other Revenues	\$ 50	- %	\$ 50	No anticipated change.
Interfund Transfers (In)	\$ 3,850	- %	\$ 3,850	No anticipated change.
Total Revenues	\$ 19,950		\$ 19,950	

EXPENDITURES

Contractual Services	\$	3,600	-	%	\$	3,600	No anticipated change.
Administration Fees	\$	750	-	%	\$	750	No anticipated change.
Supplies	\$	150	1	%	\$	152	Inflation adjustment.
Gas & Oil	\$	600	-	%	\$	600	No anticipated change.
Grave Opening Expense	\$	6,000	-	%	\$	6,000	No anticipated change.
Repairs & Maintenance	\$	3,100	-	%	\$	3,100	No anticipated change.
Insurance	\$	190	-	%	\$	190	No anticipated change.
Contingency	\$	460	-	%	\$	460	No anticipated change.
Other Expenditures	\$	5,100	-	%	\$	5,100	No anticipated change.
Total Expenditures	\$	19,950			\$	19,952	
Net Revenues (Expenditures)	\$	-			\$	(2)	
Beginning Fund Balance	\$	77,740			\$	77,740	
Ending Fund Balance	\$	77,740			\$	77,739	

Fund Name: Cemetery Perpetual Care

REVENUES	Current Year Budget	Percentage Change	Year 2 Budget	Assumptions
Lot Sales	\$ 5,000	- %	\$ 5,000	No anticipated change.
Perpetual Care	\$ 700	- %	\$ 700	Expect interest rates to remain steady.
Interest & Dividends	\$ 4,700	- %	\$ 4,700	Expect interest rates to remain steady.
Total Revenues	\$ 10,400		\$ 10,400	
EXPENDITURES				
Transfer to Cemetery Operating	\$ 3,850	- %	\$ 3,850	No anticipated change.
Contingency	\$ 6,550	- %	\$ 6,550	No anticipated change.
Other Expenditures	\$ -	- %	\$ -	No anticipated change.
Total Expenditures	\$ 10,400		\$ 10,400	
Net Revenues (Expenditures)	\$ -		\$ -	
Beginning Fund Balance	\$ -		\$ -	
Ending Fund Balance	\$ -		\$ -	

Fund Name: Downtown Development Authority

REVENUES	Current Year Budget	Percentage Change	Year 2 Budget	Assumptions
Principal Revenues	\$ 450	- %	\$ 450	No anticipated change.
Interest Revenues	\$ 2,800	- %	\$ 2,800	Expect interest rates to remain steady.
Interest & Dividends	\$ 5	- %	\$ 5	Expect interest rates to remain steady.
Transfer from Reserves	\$ 4,000	- %	\$ 4,000	No anticipated change.
Other Revenues	\$ -	- %	\$ -	No anticipated change.
Total Revenues	\$ 7,255		\$ 7,255	
EXPENDITURES				
Professional Fees	\$ 880	- %	\$ 880	No anticipated change.
Building Expense	\$ 1,200	- %	\$ 1,200	No anticipated change.
Principal Expense	\$ 950	- %	\$ 950	No anticipated change.
Interest Expense	\$ 4,220	- %	\$ 4,220	No anticipated change.
Contingency	\$ 5	- %	\$ 5	No anticipated change.
Other Expenditures	\$ -	- %	\$ -	No anticipated change.
Total Expenditures	\$ 7,255		\$ 7,255	
Net Revenues (Expenditures)	\$ -		\$ -	
Beginning Fund Balance	\$ 4,800		\$ 4,800	
Ending Fund Balance	\$ 4,800		\$ 4,800	