

# Village of Spring Lake

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## ***Village Vision***

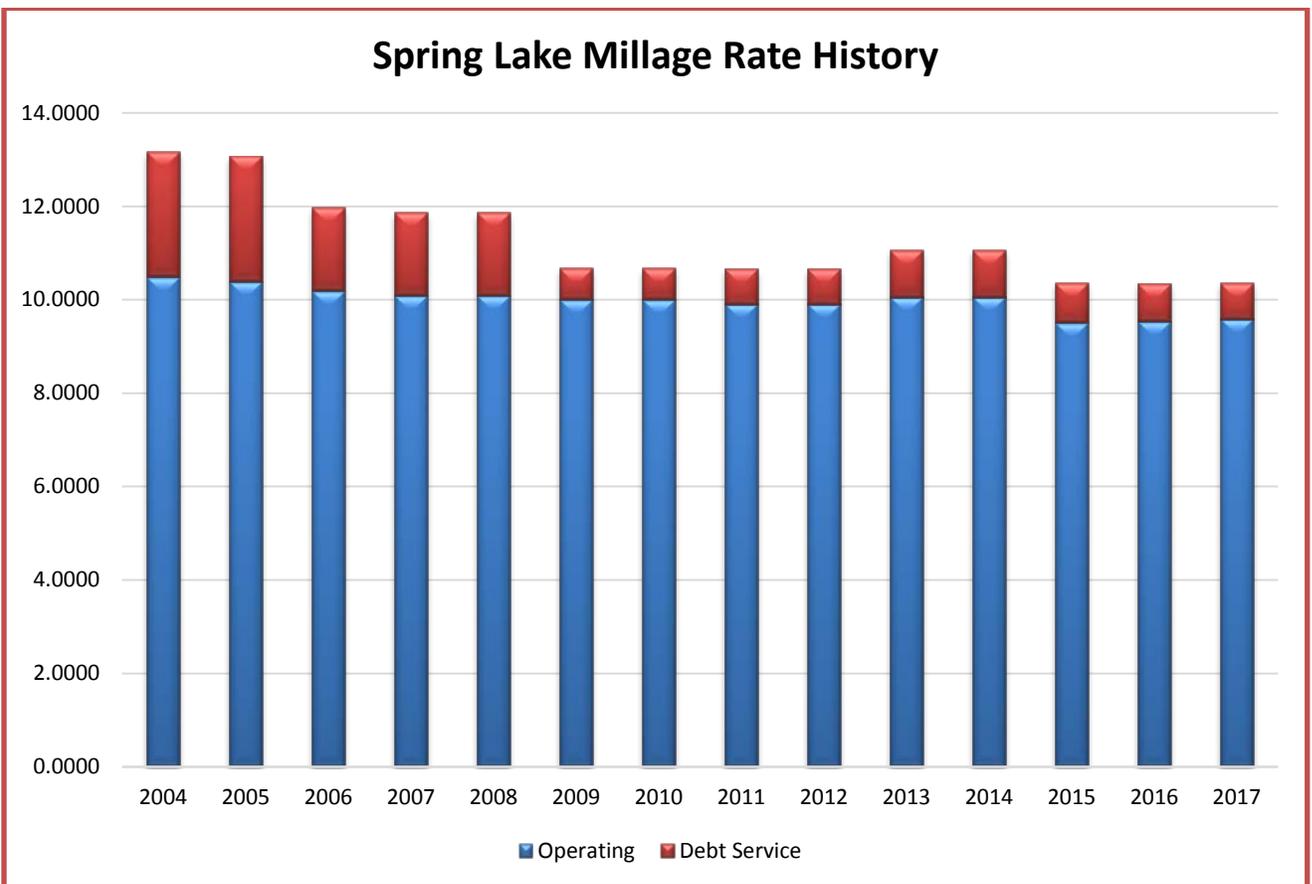
*To be a location of choice where residents, visitors and businesses experience a sense of history and quaintness in our community and highly valued services.*

# VILLAGE OF SPRING LAKE

## Honorable President Hatton and Council Members:

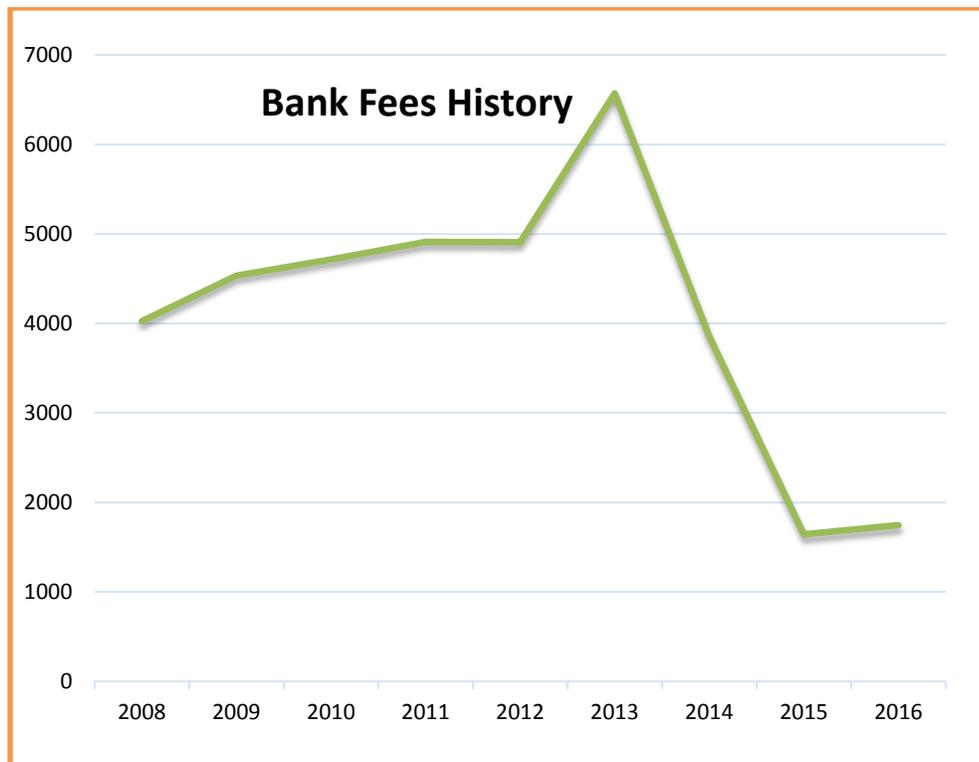
Looking ahead to the 2017/2018 fiscal year, staff engaged the services of County Administrator Al Vanderberg and Deputy County Administrator Keith VanBeek to execute a Strategic Planning & Goal Setting session. The exercise was productive (*see Tab 2*) and should be incorporated into the budget process each year for maximum effectiveness.

**Highlights for 2016/2017** - Looking back at the 2016/2017 fiscal year, the Village incurred some unanticipated expenses due to the disincorporation movement. Disincorporation dethroned unfunded pensions as the most frequent topic of discussion amongst Council Members during their meetings. Expenditures for disincorporation will continue to mount well into the 2017/2018 fiscal year. That being said, it was the consensus of the elected and appointed staff to hold the millage rate steady at 10.36 mills. The millage trajectory is still favorable.



## VILLAGE OF SPRING LAKE

Due to elimination of unnecessary bank accounts, the electronic depositing of checks and other changes in Accounts Payable practices, bank fees are substantially lower. Further reduction in bank fees are unlikely to continue due to more Village Funds being invested with financial institutions other than Chase bank.



Money set aside for the Master Plan and Zoning Ordinance were needed to offset costs for disincorporation, as was money to repair the floor and ceiling in the clubhouse at Tanglefoot Park, so those projects have been pushed out.

During the 2016/2017 fiscal year, 3 of the 4 people covered by police retiree insurance fell off the health care plan due to age (they will qualify for Medicare), which will lessen the contribution by the Village and Ferrysburg to the police fund.

# VILLAGE OF SPRING LAKE

While real property tax revenues are showing incremental growth, personal property tax revenues continue to decline. Due to a relatively new investment policy, interest revenues are increasing over the past 3 years, but do not yet add a significant contribution to the General Fund.



**Looking ahead to 2017/2018** – Council allocated money to begin the process of reworking the Village’s Master Plan and Zoning Ordinance. The money that has been set aside is approximately ½ of what will be needed to complete the task. It is staff’s intent to spread the project over 2 fiscal years to lessen the impact to the general fund. This item was high on Council’s priority list in the previous fiscal years, but (once again) was not completed due to competing priorities (disincorporation).

The DDA was (slightly) enlarged and un-hibernated giving the district the opportunity to accomplish more projects and spur additional economic development. Occupancy of buildings within the district is very high and finding space to purchase or lease is troublesome for potential entrepreneurs. When listed, residential housing inventory does not stay on the market long, commonly leading to bidding wars.

# VILLAGE OF SPRING LAKE

## **GENERAL FINANCIAL PRACTICES**

The Village of Spring Lake adopted an investment policy on October 1, 2007, which was amended on March 16, 2015 to require that all investment action be counter-signed by either the Village Manager or Village President. A purchasing policy was adopted on June 7, 2004 and a fund balance policy was adopted on 03/03/03 was amended in June, 2012. It is the belief of Council that these policies will better prepare the Village to fund activities and improvements, regardless of the changes in the national, state or local economic conditions.

Back in 2013, the Village entered into a contract with Vredeveld & Haefner LLC to complete the annual audit of the Village's finances. This audit is typically performed in August and presented to Council prior to the end of the calendar year for the previous fiscal year.

## **FUND BALANCES**

The Village's Fund Balance, or cash reserves refer to the funds that the Village saves after all of its expenditures. It is the official policy of the Village Council to keep reserves at a level of 15% as adopt by motion on March 3, 2003. A 15% fund balance equates to 7.8 weeks of operation with no outside income. As of April 30, 2017, the Village General Fund fund balance is at **48.98%** or 25.47 weeks of operation with no outside income.

## **FINANCIAL REPORTING**

The Village's general accounting practices are expected to conform to GASB standards. The Village's financial statements are reported on an accrual basis, meaning revenues are recorded when earned and expenses are recorded when the liability is incurred.

The Clerk/Treasurer provides a revenue/expenditure report at each Council meeting; any budget amendments are now performed on an as needed basis. Daily expenses are reviewed by the entire Council prior to each meeting, where they are approved as part of the consent agenda.

# VILLAGE OF SPRING LAKE

## BUDGET PROCESS

The budget process, for staff, is a year-round endeavor. The first step in the annual budget process really begins after the Village receives the previous year's audited financial statement. The Clerk/Treasurer makes necessary updates/amendments to the actual cash balances of the various funds. Department Heads monitor their budget balances throughout the year and begin preparing for the next year's fiscal budget in January with the assistance of the Clerk/Treasurer/Finance Director. A proposed budget will be presented to the Village Council at the May meeting, where Department Heads will present their budgets to the Village Council and address any questions or concerns presented by Council. Once an agreement is reached on estimated revenues and expenditures, the proposed budget is made available to the public for their review. The Clerk/Treasurer/Finance Director then sets the public hearing for the June meeting. The final budget is adopted following the public hearing; at this time the annual millage rate is set and the rate schedule adopted. The new budget becomes effective on July 1, 2017.

|                | <b>Task/Process</b>   | <b>Completion</b> |
|----------------|---|-------------------|
| <b>Step 1</b>  | <b>Strategic Planning &amp; Goal Setting (Al Vanderberg &amp; Keith VanBeek)</b>  | 01/07/17          |
| <b>Step 2</b>  | <b>Budget Team Meeting</b><br>Review Goals & Preliminary Taxable Value<br>Review TIFA (296) & DDA (236)   | 02/14/17          |
| <b>Step 3</b>  | <b>Budget Team Meeting</b><br>Review Police (207)   | 02/16/17          |
| <b>Step 4</b>  | <b>Budget Team Meeting</b><br>Review Parks Budget & Forestry (101)<br>Review Major Streets (202), Local Streets (203), Ottawa Country Road Millage (204) and Non-Motorized Pathways (218)                               | 02/21/17          |
| <b>Step 5</b>  | <b>Proposed Preliminary Budget to Parks &amp; Recreation/Tree Board</b>   | 03/06/17          |
| <b>Step 6</b>  | <b>Proposed Preliminary Budget to CBDDA</b>   | 03/09/17          |
| <b>Step 7</b>  | <b>Budget Team Meeting</b><br>Review General Fund - Remaining Departments (101)<br>Review Water & Sewer (590 & 591)<br>Review Fees & Rates  | 03/14/17          |
| <b>Step 8</b>  | <b>Budget Team Meeting</b><br>Review Central Equipment (661) & Public Improvement (208)<br>Review Fund Balances & Changes<br>Review Preliminary Budget for Council<br>Review Board of Review Changes for Taxable Values | 03/23/17          |
| <b>Step 9</b>  | <b>Budget Team Meeting</b><br>Final Review Before Presentation to Council   | 04/04/17          |
| <b>Step 10</b> | <b>Proposed General Fund Budget to Council</b>  | 04/17/17          |
| <b>Step 11</b> | <b>Set Public Hearing on Water/Sewer Rates &amp; Fees</b>   | 04/24/17          |
| <b>Step 12</b> | <b>Five-Year Capital Improvement Plan to Planning Commission</b>  | 04/25/17          |
| <b>Step 13</b> | <b>Budget Team Meeting</b><br>Discussion of Council & PC Revisions  | 04/27/17          |
| <b>Step 14</b> | <b>Proposed Final Budget to DDA</b>   | 05/11/17          |
| <b>Step 15</b> | <b>Preliminary Budget Proposed to Council</b><br>Water & Sewer Rates<br>All Other Rates & Fees  | 05/15/17          |
| <b>Step 16</b> | <b>Set Public Hearing for Budget Adoption</b>   | 05/15/17          |
| <b>Step 17</b> | <b>Final Budget to Council</b>  | 06/12/17          |
| <b>Step 18</b> | <b>Council Review of Final FY16/17 Budget Amendments</b>  | 06/12/17          |
| <b>Step 19</b> | <b>FY 16/17 Budget Adopted by Council<sup>i</sup> (Public Hearing)</b>  | 06/12/17          |
| <b>Step 20</b> | <b>Council Approval of Final FY 17/18 Budget Amendments</b>   | 06/12/17          |

<sup>i</sup> Budget must be adopted no later than June 15th, per Charter.

2016

# Community and Financial Performance



## Financial Health

Our financial fitness has greatly improved since 2012.

**2016 GENERAL FUND BUDGET:**

**\$1,351,000**

These budget indicators tell the story:

 **Interest earnings: \$2,235 up to \$7,342**



 **Bank fees: \$6,571 down to \$1,644**



 **Foreclosures: 37 down to 8**



|                                |               |      |
|--------------------------------|---------------|------|
| General Fund Budget            | \$1,351,000   | 1%   |
| Fund Balance                   | \$401,835     | 43%  |
| Total Taxable Value            | \$118,552,983 | 10%  |
| Average Residential Home Value | \$111,688     | 30%  |
| FDIC-backed Investments        | \$1,052,295   | 321% |
| Bonded debt                    | \$1,350,788   | 31%  |
| Audit Fees                     | \$11,000      | 46%  |

We are realizing a \$269,295 savings over the life of the bonds due to a 2013 bond refunding.

## Funding Our Services

Our tax rates are lower now than they were in 2004.

### MILLAGE RATES

|              | 2004  | 2016 |
|--------------|-------|------|
| Operations   | 10.48 | 9.54 |
| Debt Service | 2.68  | .82  |



# Quality of Life in Spring Lake

THE VILLAGE CONSISTS OF:

**1,856**  
total acres

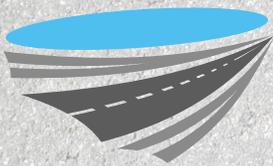


**32 acres**  
park property

**113 acres**  
tax-exempt property

VILLAGE MAINTAINS:

**5.32 miles**  
of major streets



**7.13 miles**  
of local streets



**3 miles**  
of non-motorized pathways

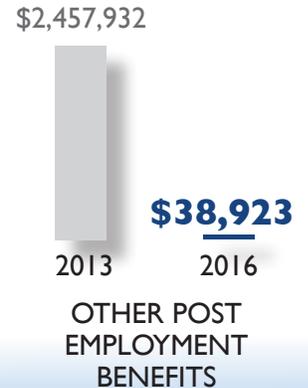
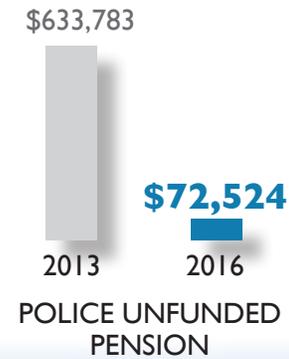
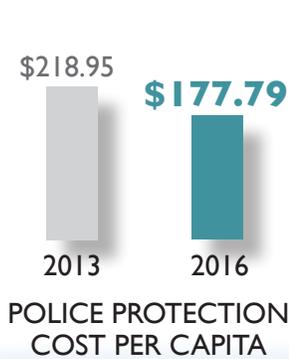


**13 miles**  
of sidewalks



## Public Safety

Since 2013, we have reduced our cost of providing police protection for residents and visitors while preserving quality performance.



## ISO FIRE RATING

Based on a scale of 1-10, with 1 being the best rating. Spring Lake's higher rating over 2014 was the result of improvements to the Village and Township's water system.



## AVERAGE RESPONSE TIME





# County of Ottawa

*Administrator's Office*

**Alan G. Vanderberg**  
*County Administrator*

**Keith A. Van Beek**  
*Deputy County Administrator*

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January 11, 2017

Ms. Christine Burns, Manager  
Village of Spring Lake  
102 W. Savidge Street  
Spring Lake, MI 49456

Dear Christine,

Please find enclosed the results of the strategic/business planning session held on Saturday, January 7, 2017.

The first attachment is the results of your SWOT (strengths/weaknesses/opportunities/threats) analysis. This exercise proved to help your group brainstorm about the variety of items that impact your community. While not an all-inclusive list, the SWOT can be used in future sessions to monitor changes in your environment.

The second attachment is the results of your "brain dump" exercise. In this exercise participants were asked to provide items that should be addressed in the next year, whether large or small. Village Council members then ranked these items both by broad category and by individual objective.

We recommend that Village staff take the rankings of the strategic planning sessions and develop a working "business" plan for Village Council approval, which lists each objective and the steps necessary to achieve the objective along with responsible parties and timelines. We also recommend enhanced reporting during the year on the status of objective achievement, perhaps on a quarterly basis, in order to make sure that the council and staff stay aware and committed to objective achievement. Community awareness and support can also be enhanced if the plan and updates are included on the Village website.

We appreciate the opportunity to work with your council and staff, and are continually impressed with the job you do on behalf of Village residents.

Best Regards,

Al Vanderberg  
County Administrator

Keith Van Beek  
Deputy County Administrator

*The members of the Village of Spring Lake Council and staff examined the strengths, weaknesses, opportunities, and threats affecting the Village as a whole. The items in each category are not ranked by importance, nor is this intended to be an all-inclusive list. In addition, the items identified provide a view of potential issues that may impact the environment in which the Village provides services in the near- or long-term future.*

## STRENGTHS

- Capital campaign for Whistlestop Park
- Collaborative efforts with neighboring communities
- Volunteer efforts/committees
- Natural resources
- Fire/Police protection and coordination
- School system
- High-quality housing stock
- Very safe-low crime rates
- DDA
- Staff
- Developments "in the works"

- Quality of infrastructure
- Maintenance program in Parks & Recreation
- Legacy costs-not fully funded
- Little remaining developable land
- Lack of retail businesses in downtown
- M-104 and impact on downtown
- Communication with the public
- Age of DPW equipment replacement
- Taxes to township & village

## WEAKNESSES

- More collaboration/sharing with township
- Public space planned for former township building
- Correct infrastructure "before too late"
- 20-year anniversary: Charter amendment

- Disincorporation.....and variety of questions/implications
- Infrastructure
- Population: swells in summer, smaller in winter
- Short-term rentals
- Loss of housing for use of parking lots
- Attract/Retain quality staff

## OPPORTUNITIES

## THREATS

**Spring Lake Village  
Strategic Planning Session January 7, 2017  
Category Ranking**

| Broad Category          | Rank | Objective                                     | Rank |
|-------------------------|------|---|------|
| Infrastructure          | 17   | Comprehensive Infrastructure Plan             | 28   |
|                         |      | Maintenance program for Parks & Recreation    | 13   |
|                         |      | New lighting on bike path                     | 0    |
|                         |      | DPW roof issues                               | 0    |
|                         |      | Buchanan Street reconstruction project        | 0    |
| Finance                 | 10   | \$'s for infrastructure                       | 21   |
|                         |      | Add 3-year budget forecast with annual budget | 12   |
|                         |      | Establish budget stabilization fund           | 9    |
|                         |      | Plan for elimination of pension liability     | 0    |
| Planning & Organization | 9    | Prepare for charter amendment process         | 5    |
|                         |      | Plan for former township building site        | 2    |
|                         |      | Branding campaign for DDA                     | 0    |
|                         |      | Determine future for leaf pick-up service     | 0    |

| <b>Objective Ranking</b>                      |      |
|---|------|
| Objective                                     | Rank |
| Comprehensive Infrastructure Plan             | 28   |
| \$'s for infrastructure                       | 21   |
| Maintenance program for Parks & Recreation    | 13   |
| Add 3-year budget forecast with annual budget | 12   |
| Establish budget stabilization fund           | 9    |
| Prepare for charter amendment process         | 5    |
| Plan for former township building site        | 2    |
| New lighting on bike path                     | 0    |
| DPW roof issues                               | 0    |
| Buchanan Street reconstruction project        | 0    |
| Plan for elimination of pension liability     | 0    |
| Branding campaign for DDA                     | 5    |
| Determine future for leaf pick-up service     | 0    |

# Budgeting 101

*“Politics is the authoritative allocation of limited resources within the confines of competing interests.”*

~ Thomas D. Unga, (Retired) University of Tennessee



# Budgeting 101

Focusing on the budget as a policy document allows elected official to avoid the temptation to deal only with those items with which they may feel the most comfortable – line item details of office supplies, for example – and concentrate instead on basic policy issues.



# Budgeting 101

Budgeting often takes two forms

- **Operating budgets** - deals with short-term, year-after-year matters
- **Capital budgets** - deals with long-term, non-recurring expenses



# Budgeting 101

|                | <b>Task/Process</b>   | <b>Completion</b> |
|----------------|---|-------------------|
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| <b>Step 2</b>  | <b>Budget Team Meeting</b><br>Review Goals & Preliminary Taxable Value<br>Review TIFA (296) & DDA (236)   | 02/14/17          |
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| <b>Step 5</b>  | <b>Proposed Preliminary Budget to Parks &amp; Recreation/Tree Board</b>   | 03/06/17          |
| <b>Step 6</b>  | <b>Proposed Preliminary Budget to CBDDA</b>   | 03/09/17          |
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| <b>Step 12</b> | <b>Five-Year Capital Improvement Plan to Planning Commission</b>  | 04/25/17          |
| <b>Step 13</b> | <b>Budget Team Meeting</b><br>Discussion of Council & PC Revisions  | 04/27/17          |
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| <b>Step 15</b> | <b>Preliminary Budget Proposed to Council</b><br>Water & Sewer Rates<br>All Other Rates & Fees  | 05/15/17          |
| <b>Step 16</b> | <b>Set Public Hearing for Budget Adoption</b>   | 05/15/17          |
| <b>Step 17</b> | <b>Final Budget to Council</b>  | 06/12/17          |
| <b>Step 18</b> | <b>Council Review of Final FY16/17 Budget Amendments</b>  | 06/12/17          |
| <b>Step 19</b> | <b>FY 16/17 Budget Adopted by Council<sup>i</sup> (Public Hearing)</b>  | 06/12/17          |
| <b>Step 20</b> | <b>Council Approval of Final FY 16/17 Budget Amendments</b>   | 06/12/17          |

<sup>i</sup> Budget must be adopted no later than June 15th, per Charter.

# Budgeting 101

## MICHIGAN DEPARTMENT OF TREASURY UNIFORM CHART OF ACCOUNTS FOR LOCAL UNITS OF GOVERNMENT

### Account Structure

All counties and local units of government in Michigan must use the Uniform Chart of Accounts. A full account number consists of 9-digits.

Sample 9 Digit Number    **101** – **253** – **729**

- a) The first three digits (**101**) represent the **fund**. *General Fund* in this example.
- b) The next three digits (**253**) are the **activity**. *Treasurer* in this example.
- c) The final three digits (**729**) represent the account number of **the revenue, expenditure object, asset or liability**. *Supplies* in this example.



# Budgeting 101

The level of detail at which each local unit applies the above structure is at the discretion of the individual unit, according to its own needs. For instance, Police may be a single activity at one unit and at another unit separate activities (the open activity numbers after the Police activity) or the Police activity could be pointed off to provide for administration, traffic control, road patrol, community policing, etc.

Sample Expanded Number **101** - **301.100** - **729**

- a) General Fund (**101**)
- b) Police (**301**)
- c) Administration (**.100**)
- d) Supplies (**729**)

The extent of the expansion of the account numbers is at the discretion of the unit of government.



# Budgeting 101

02/26/2016 09:07 AM  
 User: MARV  
 DB: SPRINGLAKE VILLA

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SPRING LAKE  
 PERIOD ENDING 02/29/2016

Page 1/2

% Fiscal Year Completed: 66.67

| GL NUMBER                       | DESCRIPTION | 2015-16<br>AMENDED<br>BUDGET | NORMAL              | YTD BALANCE<br>02/29/2016<br>(ABNORMAL) | ACTIVITY FOR<br>MONTH 02/29/2016<br>INCREASE (DECREASE) | AVAILABLE<br>BALANCE<br>NORMAL (ABNORMAL) | % BDGT<br>USED |
|---------------------------------|-------------|------------------------------|---------------------|---|---|---|----------------|
| Fund 101 - GENERAL FUND         |             |                              |                     |   |   |   |                |
| 000.000-GENERAL SERVICES        |             | 1,409,195.00                 | 1,024,465.52        | 21,663.93                               |   | 306,729.48                                | 78.23          |
| 215.000-CLERK/TREASURER         |             | 0.00                         | 0.00                | 0.00                                    |   | 0.00                                      | 0.00           |
| <b>TOTAL Revenues</b>           |             | <b>1,409,195.00</b>          | <b>1,024,465.52</b> | <b>21,663.93</b>                        |   | <b>306,729.48</b>                         | <b>78.23</b>   |
| 000.000-GENERAL SERVICES        |             | 45,000.00                    | 32,500.00           | 0.00                                    |   | 12,500.00                                 | 72.22          |
| 101.000-VILLAGE COUNCIL         |             | 11,505.00                    | 10,733.17           | 258.74                                  |   | 771.83                                    | 93.29          |
| 172.000-VILLAGE MANAGERS OFFICE |             | 80,417.00                    | 48,203.34           | 3,587.11                                |   | 32,213.66                                 | 59.94          |
| 191.000-ELECTIONS               |             | 0.00                         | 0.00                | 0.00                                    |   | 0.00                                      | 0.00           |
| 2                               |             |                              | 95.00               | 0.00                                    |   | 3,705.00                                  | 68.60          |
| 2                               |             |                              | 77.92               | 3,267.83                                |   | 95,722.08                                 | 47.20          |
| 2                               |             |                              | 0.00                | 0.00                                    |   | 0.00                                      | 0.00           |
| 2                               |             |                              | 16.50               | 27.42                                   |   | 8,514.50                                  | 46.89          |
| 2                               |             |                              | 80.77               | 2,463.42                                |   | 58,120.23                                 | 44.05          |
| 2                               |             |                              | 81.64               | 653.58                                  |   | 7,733.36                                  | 63.72          |
| 2                               |             |                              | 55.29               | 0.00                                    |   | (9,735.29)                                | 155.89         |
| 3                               |             |                              | 16.69               | 0.00                                    |   | 172,083.31                                | 58.33          |
| 3                               |             |                              | 43.51               | 0.00                                    |   | 806.49                                    | 40.26          |
| 3                               |             |                              | 84.97               | 1,348.16                                |   | 11,406.03                                 | 84.33          |
| 4                               |             |                              | 67.91               | 3,706.67                                |   | 28,712.09                                 | 76.36          |
| 4                               |             |                              | 61.26               | 783.09                                  |   | 8,038.74                                  | 35.69          |
| 450.000-STREET LIGHTING         |             | 15,200.00                    | 8,053.07            | 467.95                                  |   | 7,146.93                                  | 52.98          |
| 551.000-TANGLEFOOT PARK         |             | 65,646.00                    | 39,597.10           | 837.60                                  |   | 26,048.90                                 | 60.32          |
| 553.000-CENTRAL PARK            |             | 62,094.00                    | 31,571.83           | 1,290.96                                |   | 30,522.17                                 | 50.85          |
| 555.000-MILL POINT PARK         |             | 54,503.00                    | 70,489.66           | 442.83                                  |   | (15,986.66)                               | 129.33         |
| 557.000-LAKESIDE BEACH          |             | 20,836.00                    | 7,954.26            | 233.31                                  |   | 12,881.74                                 | 38.18          |
| 691.000-RECREATION DEPARTMENT   |             | 0.00                         | 0.00                | 0.00                                    |   | 0.00                                      | 0.00           |

Questions to ask when reviewing monthly revenue/expenditure reports:

1. What % of the fiscal year is complete?
2. What % of the fiscal budget has been spent?
3. If there are outliers...why? Many times there is an easy explanation (i.e. annual insurance premium is payable in July.)

# Budgeting 101

## *Terminology*

BS&A Brand of software written specifically for municipalities. Similar to Quicken or Quick Books...only on **steroids**.

Some modules within BS&A are:

|     |                           |
|-----|---------------------------|
| AP  | Accounts Payable          |
| BP  | Building Permits          |
| CR  | Cash Receipting           |
| GL  | General Ledger            |
| MR  | Miscellaneous Receivables |
| PA  | Payroll                   |
| PO  | Purchase Order            |
| TAX | Tax                       |
| TS  | Time Sheets               |
| UB  | Utility Billing           |



# Budgeting 101

## Acronyms.....

|              |   |
|--------------|---|
| <b>BOR</b>   | <b>Board of Review</b>  |
| <b>BRA</b>   | <b>Brownfield Redevelopment Authority</b>   |
| <b>CFT</b>   | <b>Commercial Facilities Tax Exemption</b>  |
| <b>DDA</b>   | <b>Downtown Development Authority</b>   |
| <b>DNRTF</b> | <b>Department of Natural Resources Trust Fund</b>                                   |
| <b>EVIP</b>  | <b>Economic Vitality Incentive Program</b>  |
| <b>FB</b>    | <b>Fund Balance</b>   |
| <b>IFT</b>   | <b>Industrial Facilities Tax Exemption</b>  |
| <b>LDFA</b>  | <b>Local Development Finance Authority</b>  |
| <b>MEDC</b>  | <b>Michigan Economic Development Corporation</b>                                    |
| <b>MSHDA</b> | <b>Michigan State Housing Development Authority</b>                                 |
| <b>MTT</b>   | <b>Michigan Tax Tribunal</b>  |
| <b>PRE</b>   | <b>Principal Residence Exemption (<i>previously called Homestead Exemption</i>)</b> |
| <b>SEV</b>   | <b>State Equalized Value</b>  |
| <b>TIF</b>   | <b>Tax Increment Finance</b>  |
| <b>TV</b>    | <b>Taxable Value</b>  |



# What is TIF?

Tax Increment Financing (TIF) is a redevelopment tool that allows increased property taxes generated because of new development to be captured by a separate legal taxing authority like the **Downtown Development Authority (DDA)**. How it works can be a bit difficult to follow. The DDA captures property taxes in its district on the increased value of property.

The Michigan Department of Treasury used this example on its website: For instance, say the initial taxable value of the DDA district when it was established is \$1 million. The following year, the taxable value of the district jumps to \$1.25 million. The DDA would then capture the property taxes on that increased value of \$250,000. The other taxing units (e.g., cities, counties, libraries) would continue to receive taxes based on the initial taxable value.

# Budgeting 101

*How does a tax “capture” work?*

|                   | <b>Dousma<br/>Property<br/>2013</b> | <b>Assumption<br/>Speedway<br/>2014</b> | <b>Assumption<br/>Fire Station<br/>2014</b> |
|-------------------|-------------------------------------|---|---|
| Base Value (1992) | 167,400.00                          | 167,400.00                              | 167,400.00                                  |
| Taxable Value     | 428,400.00                          | 1,500,000.00                            | 0.00  |
| Difference        | 261,000.00                          | 1,332,600.00                            | -167,400.00                                 |
| Capture           | 261,000.00                          | 1,332,600.00                            | -167,400.00                                 |
| Milage Rate       | 11.6619                             | 11.6619                                 | 11.6619                                     |
| Financial Impact  | <b>\$3,043.76</b>                   | <b>\$15,540.65</b>                      | <b>-\$1,952.20</b>                          |





**MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF MICHIGAN**  
ANNUAL ACTUARIAL VALUATION REPORT DECEMBER 31, 2016  
SPRING LAKE, VLG OF (7015)



Spring, 2017

Spring Lake, Vlg of

In care of:  
Municipal Employees' Retirement System of Michigan  
1134 Municipal Way  
Lansing, Michigan 48917

This report presents the results of the Annual Actuarial Valuation, prepared as of December 31, 2016. The report includes the determination of liabilities and contribution rates resulting from the participation of Spring Lake, Vlg of (7015) in the Municipal Employees' Retirement System of Michigan ("MERS"). MERS is a nonprofit organization, independent from the State, that has provided retirement plans for municipal employees for 70 years. Spring Lake, Vlg of is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees under the Michigan Constitution and the MERS Plan Document.

The purpose of the December 31, 2016 annual actuarial valuation is to:

- Measure funding progress
- Establish contribution requirements for the fiscal year beginning July 1, 2018
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements

This valuation report should not be relied upon for any other purpose. Reliance on information contained in this report by anyone for anything other than the intended purpose could be misleading.

The valuation uses financial data, plan provision data, and participant data as of December 31, 2016 furnished by MERS. In accordance with Actuarial Standards of Practice No. 23, the data was checked for internal and year to year consistency as well as general reasonableness, but was not otherwise audited. CBIZ Retirement Plan Services does not assume responsibility for the accuracy or completeness of the data used in this valuation.

The actuarial assumptions and methods are adopted by the MERS Retirement Board, and are reviewed every five years in an Experience Study. The most recent study was completed in 2015. Please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:  
[www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2016AnnualActuarialValuation-Appendix.pdf](http://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2016AnnualActuarialValuation-Appendix.pdf).



The actuarial assumptions used for this valuation produce results that we believe are reasonable.

To the best of our knowledge, this report is complete and accurate, was prepared in conformity with generally recognized actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board, and is in compliance with Act No. 220 of the Public Acts of 1996, as amended, and the MERS Plan Document as revised. All of the undersigned are members of the American Academy of Actuaries (MAAA), and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. The Retirement Board of the Municipal Employees' Retirement System of Michigan confirms that the System provides for payment of the required employer contribution as described in Section 20m of Act No. 314 of 1965 (MCL 38.1140m).

This information is purely actuarial in nature. It is not intended to serve as a substitute for legal, accounting or investment advice.

**This report was prepared at the request of the Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). CBIZ Retirement Plan Services is not responsible for the consequences of any unauthorized use.**

You should notify MERS if you disagree with anything contained in the report or are aware of any information that would affect the results of the report that have not been communicated to us. If you have reason to believe that the plan provisions are incorrectly described, that important plan provisions relevant to this valuation are not described, that conditions have changed since the calculations were made, that the information provided in this report is inaccurate or is in anyway incomplete, or if you need further information in order to make an informed decision on the subject matter in this report, please contact your Regional Manager at 1.800.767.MERS(6377).

Sincerely,

Cathy Nagy, MAAA, FSA  
Jim Koss, MAAA, ASA  
Curtis Powell, MAAA, EA

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## Executive Summary

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### Actuarial Assumptions and Methods Adopted with the December 31, 2015 Valuations

The actuarial assumptions and methods are adopted by the MERS Retirement Board, and are reviewed every five years in an Experience Study. The Experience Study is a comprehensive, detailed analysis that reviews MERS' funding policy and compares actual experience with the current actuarial assumptions; the study recommends adjustments as necessary. The most recent study was completed in 2015 and changes to the assumptions and methods based on the 2015 Experience Study were first reflected in the December 31, 2015 valuations. The impact of these changes is being phased-in over a 5 year period. The phase-in allows the employer to spread the impact of the new assumptions over 5 fiscal years. This report continues to provide contributions both with and without the phase-in adjustments.

The assumptions and methods are described in the [Appendix](#) on the MERS website.

As part of the recent Experience Study, the following changes are first reflected in the December 31, 2016 annual valuation:

- The asset smoothing was changed from 10 to 5 years. The gain (loss) recognized each year will be 20% of the current year's gain (loss) plus 20% of the gain (loss) from each of the 4 preceding years. The cumulative difference between the market value and valuation assets as of December 31, 2015 will be recognized over 4 years.
- Annual changes in Unfunded Accrued Liability (UAL) will be amortized over fixed periods, creating "layers" of UAL. This will require removing and creating "layers" of UAL on an annual basis.
  - o Once the amortization period drops below 15 years (10 years for closed divisions), any future liability and asset gains or losses will be spread over a 15-year fixed period for open divisions and a 10-year fixed period for closed divisions — creating "layers" of UAL on an annual basis.
  - o This transparent method allows tracking of what changed your UAL, and sets a fixed period in time in which that UAL change will be fully funded.

MERS created a dedicated resource page on their website for additional information on these topics (<http://www.mersofmich.com/Employer/Work-Scenarios/Unfunded-Liability>).

**Funded Ratio and Required Employer Contributions**

The MERS Defined Benefit Plan is an agent multiple-employer plan, meaning that assets are pooled for investment purposes but separate accounts are maintained for each individual employer. Each municipality is responsible for their own plan liabilities; MERS does not borrow from one municipality's account to pay for another.

The funded ratio of a plan is the percentage of the dollar value of the accrued benefits that is covered by the actuarial value of assets.

**Your Funded Ratio:**

|                     | 12/31/2016 | 12/31/2015 |
|---------------------|------------|------------|
| <b>Funded Ratio</b> | 82%        | 83%        |

Michigan Law requires that pension plans be pre-funded, meaning money is set aside now to pay for future benefits. Pension plans are usually funded by employer and employee contributions, and investment income.

How quickly a plan attains the 100% funding goal depends on many factors such as:

- The current funded ratio
- The future experience of the plan
- The amortization period

It is more important to look at the trend in the funded ratio over a period of time than at a particular point in time.

**Your Required Employer Contributions:**

Your computed employer contributions are shown in the following table. Employee contributions, if any, are in addition to the computed employer contributions. Changes to the assumptions and methods based on the 2015 Experience Study were first reflected in the December 31, 2015 valuations. The impact of these changes is being phased-in over a 5 year period. The phase-in allows the employer to spread the impact of the new assumptions over 5 fiscal years. This valuation reflects the second year of the phase-in.

Your minimum required contribution is the amount in the “Phase-in” columns. By default, MERS will invoice you the phased-in contribution amount, but strongly encourages you to contribute more than the minimum required contribution. If for 2017 your municipality is making employer contributions based on rates without the phase-in applied, contact MERS to ensure this rate is used again for 2018 and not the defaulted phase-in rates.

|                             | Percentage of Payroll |              |              |              | Monthly \$ Based on Projected Payroll |                 |                 |                 |
|-----------------------------|-----------------------|--------------|--------------|--------------|---------------------------------------|-----------------|-----------------|-----------------|
|                             | Phase-in              | No Phase-in  | Phase-in     | No Phase-in  | Phase-in                              | No Phase-in     | Phase-in        | No Phase-in     |
| Valuation Date:             | 12/31/2016            | 12/31/2016   | 12/31/2015   | 12/31/2015   | 12/31/2016                            | 12/31/2016      | 12/31/2015      | 12/31/2015      |
| Fiscal Year Beginning:      | July 1, 2018          | July 1, 2018 | July 1, 2017 | July 1, 2017 | July 1, 2018                          | July 1, 2018    | July 1, 2017    | July 1, 2017    |
| <b>Division</b>             |                       |              |              |              |                                       |                 |                 |                 |
| 01 - Gnrl                   | -                     | -            | -            | -            | \$ 4,370                              | \$ 4,727        | \$ 4,104        | \$ 4,580        |
| 02 - Police                 | -                     | -            | -            | -            | 493                                   | 691             | 65              | 329             |
| 10 - General New Hires afte | 0.00%                 | 0.00%        | 0.00%        | 0.00%        | 0                                     | 0               | 0               | 0               |
| <b>Municipality Total</b>   |                       |              |              |              | <b>\$ 4,863</b>                       | <b>\$ 5,418</b> | <b>\$ 4,169</b> | <b>\$ 4,909</b> |

Employee contribution rates reflected in the valuations are shown below:

| Valuation Date:             | Employee Contribution Rate |            |
|-----------------------------|----------------------------|------------|
|                             | 12/31/2016                 | 12/31/2015 |
| <b>Division</b>             |                            |            |
| 01 - Gnrl                   | 6.75%                      | 6.75%      |
| 02 - Police                 | 11.85%                     | 11.85%     |
| 10 - General New Hires afte | 6.75%                      | 6.75%      |

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements. **MERS strongly encourages employers to contribute more than the minimum contribution shown above.**

Assuming that experience of the plan meets actuarial assumptions:

- To accelerate to a 100% funding ratio in 10 years, estimated monthly employer contributions for the entire employer would be \$ 8,201, instead of \$ 5,418.

If you are interested in making additional contributions, please contact MERS and they can assist you with evaluating your options.

## How and Why Do These Numbers Change?

In a defined benefit plan contributions vary from one annual actuarial valuation to the next as a result of the following:

- Changes in benefit provisions (see Table 2)
- Changes in actuarial assumptions and methods (see the [Appendix](#))
- Experience of the plan (investment experience and demographic experience); this is the difference between actual experience of the plan and the actuarial assumptions. For example:
  - o Lower actual investment returns would result in higher required employer contributions, and vice-versa.
  - o Smaller than assumed pay increases would lower required employer contributions.
  - o Reductions in the number of active employees would lower required contribution dollars, but would usually increase the contribution rate expressed as a percentage of (the now lower) payroll.
  - o Retirements at earlier ages than assumed would usually increase required employer contributions.
  - o More non-vested terminations of employment than assumed would decrease required contributions.
  - o More disabilities or survivor (death) benefits than assumed would increase required contributions.
  - o Longer lifetimes after retirement than assumed would increase required employer contributions.

Actuarial valuations do not affect the ultimate cost of the plan; the benefit payments (current and future) determine the cost of the plan. Actuarial valuations only affect the timing of the contributions into the plan. Because assumptions are for the long term, plan experience will not match the actuarial assumptions in any given year (except by coincidence). Each annual actuarial valuation will adjust the required employer contributions up or down based on the prior year's actual experience.

## Comments on Asset Smoothing

The actuarial value of assets, used to determine both your funded ratio and your required employer contribution, is based on a smoothed value of assets (10-year smoothing prior to 2016; 5-year smoothing beginning in 2016). A smoothing method reduces the volatility of the valuation results, which affects your required employer contribution and funded ratio. The smoothed actuarial rate of return for 2016 was 5.14%.

As of December 31, 2016 the actuarial value of assets is 108% of market value. This means that meeting the actuarial assumption in the next few years will require average annual market returns that exceed the 7.75% investment return assumption.

If the December 31, 2016 valuation results were based on market value on that date instead of smoothed funding value: i) the funded percent of your entire municipality would be 76% (instead of 82%); and ii) your total employer contribution requirement for the fiscal year starting July 1, 2018 would be \$ 83,940 (instead of \$ 65,016).

The asset smoothing method is a powerful tool for reducing the volatility of your required employer contributions. **However, if the current 8% difference between the smoothed value and the market value of assets is not made up, the result would be gradual increases in your employer contribution requirement over the next few years (to around the levels described above).**

## Risk Characteristics of Defined Benefit Plans

It is important to understand that Defined Benefit retirement plans, the plan sponsor, and the plan participants are exposed to certain risks. While risks cannot be eliminated entirely, they can be managed through various strategies. Below are a few examples of risk (this is not an all-inclusive list):

- Economic - investment return, wage inflation, etc.
- Demographic - longevity, disability, retirement, etc.
- Plan Sponsor and Employees - contribution volatility, attract/retain employees, etc.

The MERS Retirement Board adopts certain assumptions and methods to manage the economic and demographic risks, and the contribution volatility risks. For example, the investment risk is the largest economic risk and is managed by having a balanced portfolio and a clearly defined investment strategy. Demographic risks are managed by preparing special studies called experience studies on a regular basis to determine if the assumptions used are reasonable compared to the experience. Risk may be managed through a plan design that provides benefits that are sustainable in the long run. An Experience Study is completed every five years to review the assumptions and methods. The next Experience Study will be completed in 2020.

## Alternate Scenarios to Estimate the Potential Volatility of Results ("What If Scenarios")

The calculations in this report are based on assumptions about long-term economic and demographic behavior. These assumptions will never materialize in a given year, except by coincidence. Therefore the results will vary from one year to the next. The volatility of the results depends upon the characteristics of the plan. For example:

- Open divisions that have substantial assets compared to their active employee payroll will have more volatile employer contribution rates due to investment return fluctuations.
- Open divisions that have substantial accrued liability compared to their active employee payroll will have more volatile employer contribution rates due to demographic experience fluctuations.
- Small divisions will have more volatile contribution patterns than larger divisions because statistical fluctuations are relatively larger among small populations.
- Shorter amortization periods result in more volatile contribution patterns.

The analysis in this section is intended to review the potential volatility of the actuarial valuation results. It is important to note that calculations in this report are mathematical estimates based upon assumptions regarding future events, which may or may not materialize. Actuarial calculations can and do vary from one valuation to the next, sometimes significantly depending on the group's size.

Many assumptions are important in determining the required employer contributions. In the table below, we show the impact of varying one actuarial assumption: the future annual rate of investment return. Lower investment returns would result in higher required employer contributions, and vice-versa.

The relative impact of each investment return scenario below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2016 valuation, and are for the municipality in total, not by division. These results do not reflect a 5-year phase in of the impact of the new actuarial assumptions.

|  | Assumed Future Annual Smoothed Rate of Investment Return |              |                      |                |
|--|--|--------------|----------------------|----------------|
|  | Lower Future Annual Returns                              |              | Valuation Assumption | Higher Returns |
|  | 5.75%  | 6.75%        | 7.75%                | 8.75%          |
| <b>12/31/2016 Valuation Results</b>            |  |              |                      |                |
| Accrued Liability                              | \$ 4,944,253   | \$ 4,362,532 | \$ 3,923,995         | \$ 3,565,263   |
| Valuation Assets                               | \$ 3,230,046   | \$ 3,230,046 | \$ 3,230,046         | \$ 3,230,046   |
| Unfunded Accrued Liability                     | \$ 1,714,207   | \$ 1,132,486 | \$ 693,949           | \$ 335,217     |
| <b>Funded Ratio</b>                            | 65%  | 74%          | 82%                  | 91%            |
| Monthly Normal Cost                            | \$ 2,446   | \$ 1,594     | \$ 961               | \$ 479         |
| Monthly Amortization Payment                   | \$ 9,376   | \$ 6,949     | \$ 3,885             | \$ 3,407       |
| <b>Total Employer Contribution<sup>1</sup></b> | \$ 11,822  | \$ 8,543     | \$ 5,418             | \$ 3,886       |

<sup>1</sup> If assets exceed accrued liabilities for a division, the division's amortization payment is negative and is used to reduce the division's employer contribution requirement. If the overfunding credit is larger than the normal cost, the division's full credit is included in the municipality's amortization payment above but the division's total contribution requirement is zero. This can cause the displayed normal cost and amortization payment to not add up to the displayed total employer contribution.

## Projection Scenarios

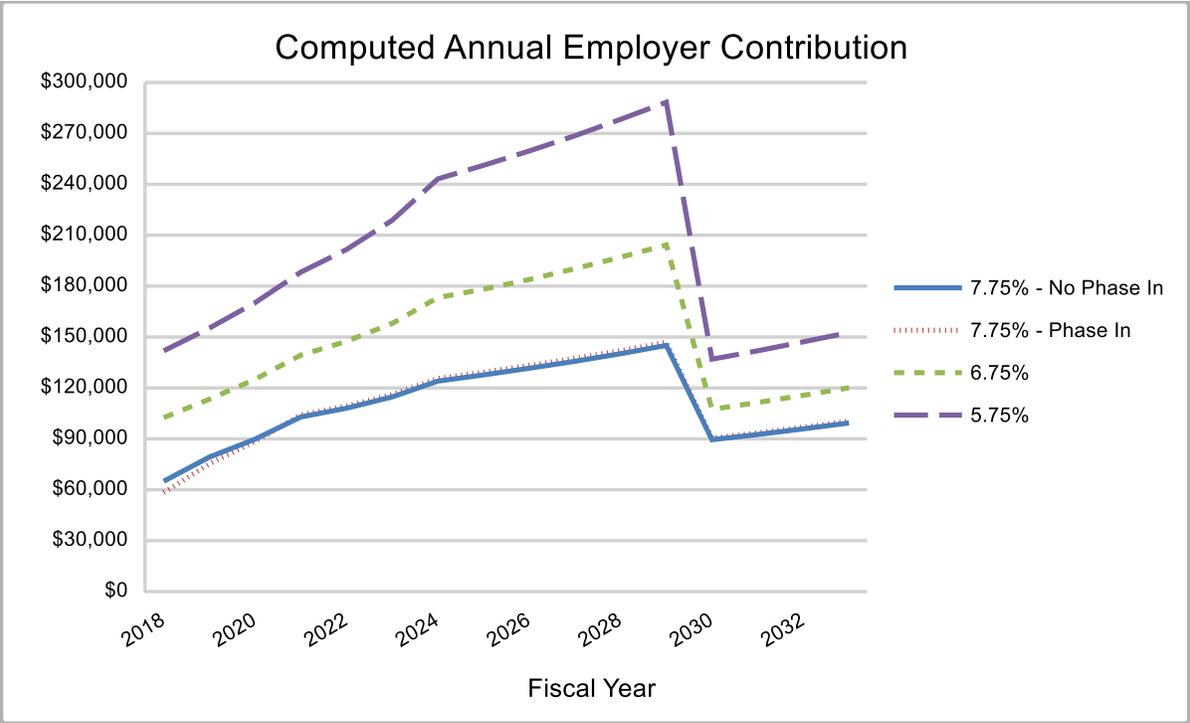
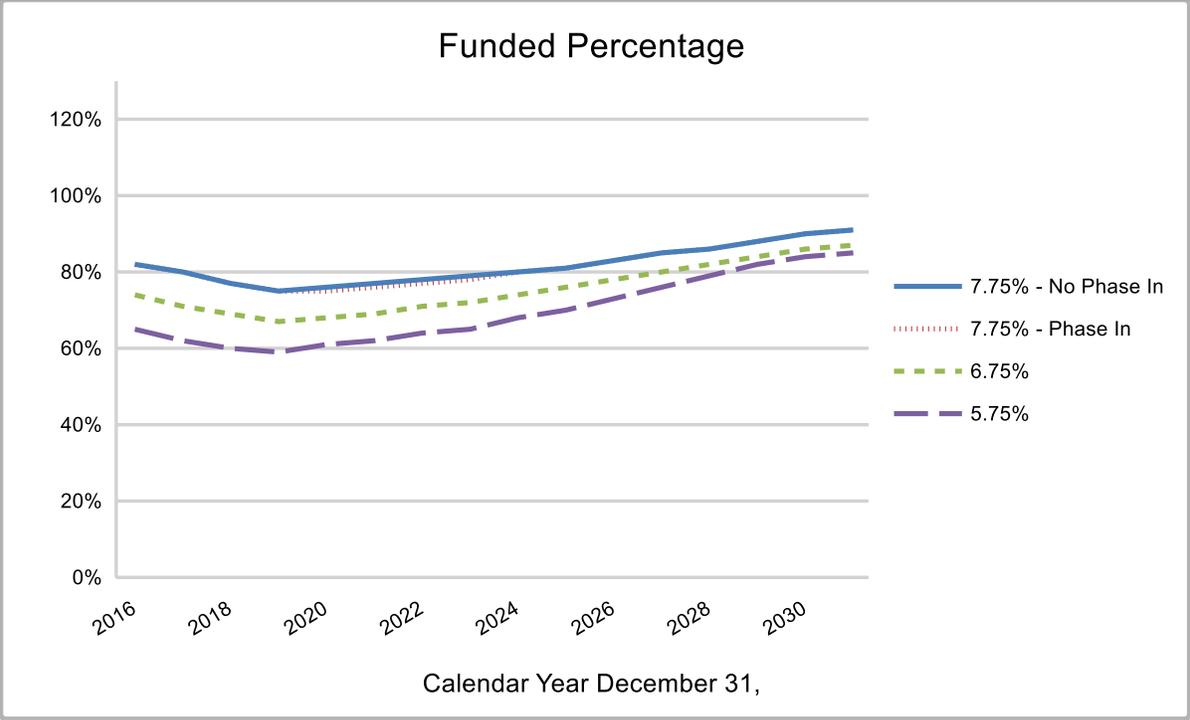
The next two pages show projections of the plan's funded ratio and computed employer contributions under the actuarial assumptions used in the valuation and alternate assumed long-term investment return scenarios. All four projections take into account the past investment losses that will continue to affect the smoothed rate of return in the short term. Under the 7.75% scenarios, two sets of projections are shown:

- Based on the phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. This projects your minimum required contribution.
- Based on no phase-in of the increased contribution requirements.

The 7.75% scenarios provide an estimate of computed employer contributions based on current actuarial assumptions, and a projected 7.75% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively, and make contributions in addition to the minimum requirements. The 6.75% and 5.75% projections provide an indication of the potential required employer contribution if MERS were to realize investment returns of 6.75% and 5.75% over the long-term.

The projections are shown both in tabular and graphical form in total for the employer. The tables show projections for six years. The graphs show projections for fifteen years.

| Valuation Year Ending 12/31   | Fiscal Year Beginning 7/1 | Actuarial Accrued Liability | Valuation Assets | Funded Percentage | Computed Annual Employer Contribution |
|---|---------------------------|-----------------------------|------------------|-------------------|---------------------------------------|
| <b>7.75% Assumed Interest Discount Rate and Future Annual Market Rate of Return</b> |                           |                             |                  |                   |                                       |
| <b>WITH 5-YEAR PHASE-IN</b>   |                           |                             |                  |                   |                                       |
| 2016  | 2018                      | \$ 3,923,995                | \$ 3,230,046     | 82%               | \$ 58,356                             |
| 2017  | 2019                      | 4,030,000                   | 3,200,000        | 80%               | 75,400                                |
| 2018  | 2020                      | 4,130,000                   | 3,180,000        | 77%               | 88,500                                |
| 2019  | 2021                      | 4,250,000                   | 3,180,000        | 75%               | 104,000                               |
| 2020  | 2022                      | 4,360,000                   | 3,290,000        | 75%               | 109,000                               |
| 2021  | 2023                      | 4,480,000                   | 3,410,000        | 76%               | 116,000                               |
| <b>NO 5-YEAR PHASE-IN</b>   |                           |                             |                  |                   |                                       |
| 2016  | 2018                      | \$ 3,923,995                | \$ 3,230,046     | 82%               | \$ 65,016                             |
| 2017  | 2019                      | 4,030,000                   | 3,200,000        | 80%               | 79,300                                |
| 2018  | 2020                      | 4,130,000                   | 3,180,000        | 77%               | 89,800                                |
| 2019  | 2021                      | 4,250,000                   | 3,190,000        | 75%               | 103,000                               |
| 2020  | 2022                      | 4,360,000                   | 3,300,000        | 76%               | 108,000                               |
| 2021  | 2023                      | 4,480,000                   | 3,420,000        | 77%               | 115,000                               |
| <b>6.75% Assumed Interest Discount Rate and Future Annual Market Rate of Return</b> |                           |                             |                  |                   |                                       |
| <b>NO 5-YEAR PHASE-IN</b>   |                           |                             |                  |                   |                                       |
| 2016  | 2018                      | \$ 4,362,532                | \$ 3,230,046     | 74%               | \$ 102,516                            |
| 2017  | 2019                      | 4,460,000                   | 3,170,000        | 71%               | 113,000                               |
| 2018  | 2020                      | 4,570,000                   | 3,140,000        | 69%               | 125,000                               |
| 2019  | 2021                      | 4,680,000                   | 3,150,000        | 67%               | 139,000                               |
| 2020  | 2022                      | 4,790,000                   | 3,270,000        | 68%               | 147,000                               |
| 2021  | 2023                      | 4,900,000                   | 3,390,000        | 69%               | 158,000                               |
| <b>5.75% Assumed Interest Discount Rate and Future Annual Market Rate of Return</b> |                           |                             |                  |                   |                                       |
| <b>NO 5-YEAR PHASE-IN</b>   |                           |                             |                  |                   |                                       |
| 2016  | 2018                      | \$ 4,944,253                | \$ 3,230,046     | 65%               | \$ 141,864                            |
| 2017  | 2019                      | 5,050,000                   | 3,140,000        | 62%               | 155,000                               |
| 2018  | 2020                      | 5,150,000                   | 3,090,000        | 60%               | 170,000                               |
| 2019  | 2021                      | 5,260,000                   | 3,120,000        | 59%               | 188,000                               |
| 2020  | 2022                      | 5,370,000                   | 3,250,000        | 61%               | 202,000                               |
| 2021  | 2023                      | 5,480,000                   | 3,390,000        | 62%               | 219,000                               |



## Employer Contribution Details For the Fiscal Year Beginning July 1, 2018

Table 1

| Division  | Employer Contributions <sup>1</sup> |  |  | Computed Employer Contribut. With Phase-In | Blended ER Rate No Phase-In <sup>5</sup> | Blended ER Rate With Phase-In <sup>5</sup> | Employee Contribut. Rate | Employee Contribut. Conversion Factor <sup>2</sup> |
|---|-------------------------------------|--|--|--|--|--|--------------------------|--|
|   | Normal Cost                         | Payment of the Unfunded Accrued Liability <sup>4</sup> | Computed Employer Contribut. No Phase-In |  |  |  |                          |  |
| <b>Percentage of Payroll</b>                      |                                     |  |  |  |  |  |                          |  |
| 01 - Gnrl   | -                                   | -  | -  | -  | 14.48%                                   | 13.24%                                     | 6.75%                    |  |
| 02 - Police                                       | -                                   | -  | -  | -  |  |  | 11.85%                   |  |
| 10 - General New Hires                            | -0.08%                              | -6.21%   | 0.00%                                    | 0.00%                                      | 14.48%                                   | 13.24%                                     | 6.75%                    | 0.75%  |
| <b>Estimated Monthly Contribution<sup>3</sup></b> |                                     |  |  |  |  |  |                          |  |
| 01 - Gnrl   | \$ 968                              | \$ 3,759   | \$ 4,727                                 | \$ 4,370                                   |  |  |                          |  |
| 02 - Police                                       | 0                                   | 691  | 691                                      | 493  |  |  |                          |  |
| 10 - General New Hires                            | (7)                                 | (565)  | 0  | 0  |  |  |                          |  |
| <b>Total Municipality</b>                         | <b>\$ 961</b>                       | <b>\$ 3,885</b>  | <b>\$ 5,418</b>                          | <b>\$ 4,863</b>                            |  |  |                          |  |
| <b>Estimated Annual Contribution<sup>3</sup></b>  | <b>\$ 11,532</b>                    | <b>\$ 46,620</b>                                       | <b>\$ 65,016</b>                         | <b>\$ 58,356</b>                           |  |  |                          |  |

<sup>1</sup> The above employer contribution requirements are in addition to the employee contributions, if any.

<sup>2</sup> If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1%, because employee contributions may be refunded at termination of employment, and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.

<sup>3</sup> For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires (ie closed divisions), invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the [Appendix](#).

<sup>4</sup> If projected assets exceed projected liabilities as of the beginning of the July 1, 2018 fiscal year, the negative unfunded accrued liability is treated as overfunding credit and is used to reduce the contribution. This amortization is used to reduce the employer contribution rate. Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the displayed normal cost and unfunded accrued liability contributions to not add across.

<sup>5</sup> For linked divisions, the employer will be invoiced the Computed Employer Contribution with Phase-in rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-2308.

**Please see the Comments on Asset Smoothing in the Executive Summary of this report.**

## Benefit Provisions

**Table 2**

### 01 - Gnrl: Closed to new hires, linked to Division 10

|                                      | 2016 Valuation             | 2015 Valuation             |
|--------------------------------------|----------------------------|----------------------------|
| <b>Benefit Multiplier:</b>           | 2.25% Multiplier (80% max) | 2.25% Multiplier (80% max) |
| <b>Normal Retirement Age:</b>        | 60                         | 60                         |
| <b>Vesting:</b>                      | 6 years                    | 6 years                    |
| <b>Early Retirement (Unreduced):</b> | 55/25                      | 55/25                      |
| <b>Early Retirement (Reduced):</b>   | 50/25                      | 50/25                      |
|                                      | 55/15                      | 55/15                      |
| <b>Final Average Compensation:</b>   | 5 years                    | 5 years                    |
| <b>Employee Contributions:</b>       | 6.75%                      | 6.75%                      |
| <b>Act 88:</b>                       | Yes (Adopted 7/1/2006)     | Yes (Adopted 7/1/2006)     |

### 02 - Police: Closed to new hires

|                                      | 2016 Valuation             | 2015 Valuation             |
|--------------------------------------|----------------------------|----------------------------|
| <b>Benefit Multiplier:</b>           | 2.75% Multiplier (80% max) | 2.75% Multiplier (80% max) |
| <b>Normal Retirement Age:</b>        | 60                         | 60                         |
| <b>Vesting:</b>                      | 10 years                   | 10 years                   |
| <b>Early Retirement (Unreduced):</b> | 50/25                      | 50/25                      |
| <b>Early Retirement (Reduced):</b>   | 55/15                      | 55/15                      |
| <b>Final Average Compensation:</b>   | 3 years                    | 3 years                    |
| <b>Employee Contributions:</b>       | 11.85%                     | 11.85%                     |
| <b>Act 88:</b>                       | Yes (Adopted 7/1/2005)     | Yes (Adopted 7/1/2005)     |

### 10 - General New Hires after 9/1/11: Open Division, linked to Division 01

|                                      | 2016 Valuation            | 2015 Valuation            |
|--------------------------------------|---------------------------|---------------------------|
| <b>Benefit Multiplier:</b>           | 1.50% Multiplier (no max) | 1.50% Multiplier (no max) |
| <b>Normal Retirement Age:</b>        | 60                        | 60                        |
| <b>Vesting:</b>                      | 10 years                  | 10 years                  |
| <b>Early Retirement (Unreduced):</b> | -                         | -                         |
| <b>Early Retirement (Reduced):</b>   | 50/25                     | 50/25                     |
|                                      | 55/15                     | 55/15                     |
| <b>Final Average Compensation:</b>   | 5 years                   | 5 years                   |
| <b>Employee Contributions:</b>       | 6.75%                     | 6.75%                     |
| <b>Act 88:</b>                       | Yes (Adopted 7/1/2006)    | Yes (Adopted 7/1/2006)    |

## Participant Summary

**Table 3**

| Division                          | 2016 Valuation |                             | 2015 Valuation |                             | 2016 Valuation |                                      |  |
|-----------------------------------|----------------|-----------------------------|----------------|-----------------------------|----------------|--------------------------------------|--|
|                                   | Number         | Annual Payroll <sup>1</sup> | Number         | Annual Payroll <sup>1</sup> | Average Age    | Average Benefit Service <sup>2</sup> | Average Eligibility Service <sup>2</sup> |
| 01 - Gnrl                         |                |                             |                |                             |                |                                      |  |
| Active Employees                  | 5              | \$ 239,370                  | 5              | \$ 241,555                  | 51.5           | 13.6                                 | 13.6                                     |
| Vested Former Employees           | 2              | 30,709                      | 2              | 30,709                      | 55.5           | 12.4                                 | 12.4                                     |
| Retirees and Beneficiaries        | 3              | 74,622                      | 3              | 74,622                      | 62.1           |                                      |  |
| 02 - Police                       |                |                             |                |                             |                |                                      |  |
| Active Employees                  | 0              | \$ 0                        | 0              | \$ 0                        | 0.0            | 0.0                                  | 0.0                                      |
| Vested Former Employees           | 8              | 175,791                     | 9              | 231,292                     | 40.7           | 13.3                                 | 16.8                                     |
| Retirees and Beneficiaries        | 3              | 132,504                     | 2              | 78,661                      | 58.6           |                                      |  |
| 10 - General New Hires af         |                |                             |                |                             |                |                                      |  |
| Active Employees                  | 2              | \$ 74,599                   | 2              | \$ 113,523                  | 28.9           | 2.8                                  | 2.8                                      |
| Vested Former Employees           | 0              | 0                           | 0              | 0                           | 0.0            | 0.0                                  | 0.0                                      |
| Retirees and Beneficiaries        | 0              | 0                           | 0              | 0                           | 0.0            |                                      |  |
| <b>Total Municipality</b>         |                |                             |                |                             |                |                                      |  |
| <b>Active Employees</b>           | <b>7</b>       | <b>\$ 313,969</b>           | <b>7</b>       | <b>\$ 355,078</b>           | <b>45.0</b>    | <b>10.5</b>                          | <b>10.5</b>                              |
| <b>Vested Former Employees</b>    | <b>10</b>      | <b>206,500</b>              | <b>11</b>      | <b>262,001</b>              | <b>43.7</b>    | <b>13.1</b>                          | <b>15.9</b>                              |
| <b>Retirees and Beneficiaries</b> | <b>6</b>       | <b>207,126</b>              | <b>5</b>       | <b>153,283</b>              | <b>60.4</b>    |                                      |  |
| <b>Total Participants</b>         | <b>23</b>      |                             | <b>23</b>      |                             |                |                                      |  |

<sup>1</sup> Annual payroll for active employees; annual deferred benefits payable for vested former employees; annual benefits being paid for retirees and beneficiaries.

<sup>2</sup> Description can be found under Miscellaneous and Technical Assumptions in the [Appendix](#).

**Reported Assets (Market Value)**

**Table 4**

| Division                            | 2016 Valuation                    |                       | 2015 Valuation                    |                       |
|-------------------------------------|-----------------------------------|-----------------------|-----------------------------------|-----------------------|
|                                     | Employer and Retiree <sup>1</sup> | Employee <sup>2</sup> | Employer and Retiree <sup>1</sup> | Employee <sup>2</sup> |
| 01 - Gnrl                           | \$ 690,421                        | \$ 268,235            | \$ 624,228                        | \$ 249,953            |
| 02 - Police                         | 1,361,749                         | 612,310               | 1,076,444                         | 797,099               |
| 10 - General New Hires after 9/1/11 | 50,738                            | 15,396                | 38,886                            | 24,039                |
| <b>Municipality Total</b>           | <b>\$ 2,102,908</b>               | <b>\$ 895,941</b>     | <b>\$ 1,739,558</b>               | <b>\$ 1,071,091</b>   |
| <b>Combined Reserves</b>            | <b>\$ 2,998,849</b>               |                       | <b>\$ 2,810,649</b>               |                       |

<sup>1</sup> Reserve for Employer Contributions and Benefit Payments

<sup>2</sup> Reserve for Employee Contributions

The December 31, 2016 valuation assets are equal to 1.077095 times the reported market value of assets (compared to 1.135382 as of December 31, 2015). The derivation of valuation assets is described, and detailed calculations of valuation assets are shown, in the [Appendix](#).

## Flow of Valuation Assets

**Table 5**

| Year Ended 12/31 | Employer Contributions |            | Employee Contributions | Investment Income | Benefit Payments | Employee Contribution Refunds | Net Transfers | Valuation Asset Balance |
|------------------|------------------------|------------|------------------------|-------------------|------------------|-------------------------------|---------------|-------------------------|
|                  | Required               | Additional |                        |                   |                  |                               |               |                         |
| 2006             | \$ 56,148              |            | \$ 378,601             | \$ 93,771         | \$ (35,576)      | \$ 0                          | \$ 0          | \$ 1,484,685            |
| 2007             | 70,457                 |            | 58,052                 | 120,643           | (48,615)         | 0                             | 0             | 1,685,222               |
| 2008             | 71,555                 |            | 68,167                 | 86,244            | (77,690)         | 0                             | 0             | 1,833,498               |
| 2009             | 76,914                 |            | 71,032                 | 110,669           | (110,026)        | 0                             | 0             | 1,982,087               |
| 2010             | 78,343                 |            | 84,828                 | 131,692           | (110,026)        | 0                             | 0             | 2,166,924               |
| 2011             | 81,391                 | \$ 3,780   | 89,267                 | 132,461           | (110,026)        | 0                             | 0             | 2,363,797               |
| 2012             | 83,003                 | 6,335      | 82,280                 | 128,159           | (110,026)        | 0                             | 0             | 2,553,548               |
| 2013             | 79,612                 | 8,869      | 67,612                 | 166,645           | (110,026)        | 0                             | 0             | 2,766,260               |
| 2014             | 132,099                | 10,728     | 59,622                 | 173,282           | (149,965)        | 0                             | 71,212        | 3,063,238               |
| 2015             | 43,284                 | 57,852     | 23,968                 | 156,101           | (153,283)        | 0                             | 0             | 3,191,160               |
| 2016             | 45,630                 | 5,704      | 20,008                 | 160,348           | (180,204)        | (12,600)                      | 0             | 3,230,046               |

Notes:

Transfers in and out are usually related to the transfer of participants between municipalities, and to employer and employee payments for service credit purchases (if any) that the governing body has approved.

Additional employer contributions, if any, are shown separately starting in 2011. Prior to 2011, additional contributions are combined with the required employer contributions.

In the actuarial valuation additional employer contributions are combined with required contributions and used to reduce computed future required employer contributions.

The investment income column reflects the recognized investment income based on the smoothed value of assets. It does not reflect the market value investment return in any given year.

## Actuarial Accrued Liabilities and Valuation Assets As of December 31, 2016

**Table 6**

| Division  | Actuarial<br>Accrued Liability | Valuation Assets <sup>1</sup> | Percent Funded | Unfunded<br>(Overfunded)<br>Accrued<br>Liabilities |
|---|--------------------------------|-------------------------------|----------------|--|
| 01 - Gnrl   |                                |                               |                |  |
| Active Employees  | \$ 587,306                     | \$ 190,453                    | 32.4%          | \$ 396,853   |
| Vested Former Employees   | 272,185                        | 77,782                        | 28.6%          | 194,403  |
| Retirees And Beneficiaries  | 820,879                        | 764,329                       | 93.1%          | 56,550   |
| Pending Refunds   | <u>0</u>                       | <u>0</u>                      | 0.0%           | <u>0</u>   |
| <b>Total</b>  | <b>\$ 1,680,370</b>            | <b>\$ 1,032,564</b>           | <b>61.4%</b>   | <b>\$ 647,806</b>                                  |
| 02 - Police   |                                |                               |                |  |
| Active Employees  | \$ 0                           | \$ 0                          | 0.0%           | \$ 0   |
| Vested Former Employees   | 668,177                        | 609,422                       | 91.2%          | 58,755   |
| Retirees And Beneficiaries  | 1,553,837                      | 1,513,938                     | 97.4%          | 39,899   |
| Pending Refunds   | <u>2,889</u>                   | <u>2,889</u>                  | 100.0%         | <u>0</u>   |
| <b>Total</b>  | <b>\$ 2,224,903</b>            | <b>\$ 2,126,249</b>           | <b>95.6%</b>   | <b>\$ 98,654</b>                                   |
| 10 - General New Hires after 9/1/11   |                                |                               |                |  |
| Active Employees  | \$ 18,722                      | \$ 71,233                     | 380.5%         | \$ (52,511)  |
| Vested Former Employees   | 0                              | 0                             | 0.0%           | 0  |
| Retirees And Beneficiaries  | 0                              | 0                             | 0.0%           | 0  |
| Pending Refunds   | <u>0</u>                       | <u>0</u>                      | 0.0%           | <u>0</u>   |
| <b>Total</b>  | <b>\$ 18,722</b>               | <b>\$ 71,233</b>              | <b>380.5%</b>  | <b>\$ (52,511)</b>                                 |
| <b>Total Municipality</b>   |                                |                               |                |  |
| <b>Active Employees</b>   | <b>\$ 606,028</b>              | <b>\$ 261,686</b>             | <b>43.2%</b>   | <b>\$ 344,342</b>                                  |
| <b>Vested Former Employees</b>  | <b>940,362</b>                 | <b>687,204</b>                | <b>73.1%</b>   | <b>253,158</b>                                     |
| <b>Retirees and Beneficiaries</b>   | <b>2,374,716</b>               | <b>2,278,267</b>              | <b>95.9%</b>   | <b>96,449</b>                                      |
| <b>Pending Refunds</b>  | <b><u>2,889</u></b>            | <b><u>2,889</u></b>           | <b>100.0%</b>  | <b><u>0</u></b>                                    |
| <b>Total Participants</b>   | <b>\$ 3,923,995</b>            | <b>\$ 3,230,046</b>           | <b>82.3%</b>   | <b>\$ 693,949</b>                                  |
| The following results show the combined accrued liabilities and assets for each set of linked divisions. These results are already included in the table above. |                                |                               |                |  |
| Linked Divisions 10, 01   |                                |                               |                |  |
| Active Employees  | \$ 606,028                     | \$ 261,686                    | 43.2%          | \$ 344,342   |
| Vested Former Employees   | 272,185                        | 77,782                        | 28.6%          | 194,403  |
| Retirees and Beneficiaries  | 820,879                        | 764,329                       | 93.1%          | 56,550   |
| Pending Refunds   | <u>0</u>                       | <u>0</u>                      | 0.0%           | <u>0</u>   |
| <b>Total</b>  | <b>\$ 1,699,092</b>            | <b>\$ 1,103,797</b>           | <b>65.0%</b>   | <b>\$ 595,295</b>                                  |

<sup>1</sup> Includes both employer and employee assets.

**Please see the Comments on Asset Smoothing in the Executive Summary of this report.**

See Section 46 of the Plan Document for MERS Fiscal Responsibility policy, on the MERS website at:  
<https://employerportal.mersofmich.com/SharePointFormsService/Default.aspx?Publication=MERSPlanDocument.pdf>.

**Actuarial Accrued Liabilities - Comparative Schedule**

**Table 7**

| Valuation Date<br>December 31 | Actuarial<br>Accrued Liability | Valuation Assets | Percent<br>Funded | Unfunded<br>(Overfunded)<br>Accrued<br>Liabilities |
|-------------------------------|--------------------------------|------------------|-------------------|--|
| 2005                          | \$ 1,347,410                   | \$ 991,741       | 74%               | \$ 355,669   |
| 2006                          | 2,138,471                      | 1,484,685        | 69%               | 653,786  |
| 2007                          | 2,444,478                      | 1,685,222        | 69%               | 759,256  |
| 2008                          | 2,827,747                      | 1,833,498        | 65%               | 994,249  |
| 2009                          | 2,841,462                      | 1,982,087        | 70%               | 859,375  |
| 2010                          | 3,005,848                      | 2,166,924        | 72%               | 838,924  |
| 2011                          | 3,339,036                      | 2,363,797        | 71%               | 975,239  |
| 2012                          | 3,660,876                      | 2,553,548        | 70%               | 1,107,328  |
| 2013                          | 3,885,051                      | 2,766,260        | 71%               | 1,118,791  |
| 2014                          | 3,557,271                      | 3,063,238        | 86%               | 494,033  |
| 2015                          | 3,846,815                      | 3,191,160        | 83%               | 655,655  |
| 2016                          | 3,923,995                      | 3,230,046        | 82%               | 693,949  |

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Division 01 - Gnrl

**Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule**

| Valuation Date<br>December 31 | Actuarial<br>Accrued Liability | Valuation Assets | Percent Funded | Unfunded<br>(Overfunded)<br>Accrued<br>Liabilities |
|-------------------------------|--------------------------------|------------------|----------------|--|
| 2006                          | \$ 676,479                     | \$ 378,158       | 56%            | \$ 298,321   |
| 2007                          | 867,470                        | 451,439          | 52%            | 416,031  |
| 2008                          | 993,077                        | 501,446          | 50%            | 491,631  |
| 2009                          | 997,333                        | 571,162          | 57%            | 426,171  |
| 2010                          | 1,046,229                      | 648,367          | 62%            | 397,862  |
| 2011                          | 1,170,994                      | 727,592          | 62%            | 443,402  |
| 2012                          | 1,287,947                      | 798,975          | 62%            | 488,972  |
| 2013                          | 1,376,896                      | 872,935          | 63%            | 503,961  |
| 2014                          | 1,471,370                      | 910,778          | 62%            | 560,592  |
| 2015                          | 1,619,889                      | 992,529          | 61%            | 627,360  |
| 2016                          | 1,680,370                      | 1,032,564        | 61%            | 647,806  |

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

**Table 9-01: Computed Employer Contributions - Comparative Schedule**

| Valuation Date<br>December 31 | Active Employees |                   | Computed<br>Employer<br>Contribution <sup>1</sup> | Employee<br>Contribution<br>Rate <sup>2</sup> |
|-------------------------------|------------------|-------------------|---|---|
|                               | Number           | Annual<br>Payroll |   |   |
| 2006                          | 8                | \$ 330,362        | 9.58%   | 5.00%   |
| 2007                          | 8                | 351,197           | 11.89%  | 5.00%   |
| 2008                          | 8                | 385,366           | 12.84%  | 5.00%   |
| 2009                          | 8                | 391,329           | 10.86%  | 6.00%   |
| 2010                          | 8                | 384,936           | 10.24%  | 6.50%   |
| 2011                          | 7                | 351,916           | \$ 3,556  | 6.00%   |
| 2012                          | 6                | 276,048           | \$ 3,482  | 6.75%   |
| 2013                          | 6                | 287,939           | \$ 3,732  | 6.75%   |
| 2014                          | 5                | 235,924           | \$ 3,873  | 6.75%   |
| 2015                          | 5                | 241,555           | \$ 4,580  | 6.75%   |
| 2016                          | 5                | 239,370           | \$ 4,727  | 6.75%   |

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 7.

See the Benefit Provision History on page 29 for past benefit provision changes.

Division 02 - Police

**Table 8-02: Actuarial Accrued Liabilities - Comparative Schedule**

| Valuation Date<br>December 31 | Actuarial<br>Accrued Liability | Valuation Assets | Percent Funded | Unfunded<br>(Overfunded)<br>Accrued<br>Liabilities |
|-------------------------------|--------------------------------|------------------|----------------|--|
| 2006                          | \$ 1,461,992                   | \$ 1,106,527     | 76%            | \$ 355,465   |
| 2007                          | 1,577,008                      | 1,233,783        | 78%            | 343,225  |
| 2008                          | 1,834,670                      | 1,332,052        | 73%            | 502,618  |
| 2009                          | 1,844,129                      | 1,410,925        | 77%            | 433,204  |
| 2010                          | 1,959,619                      | 1,518,557        | 77%            | 441,062  |
| 2011                          | 2,167,864                      | 1,634,621        | 75%            | 533,243  |
| 2012                          | 2,370,418                      | 1,745,758        | 74%            | 624,660  |
| 2013                          | 2,500,414                      | 1,866,631        | 75%            | 633,783  |
| 2014                          | 2,069,089                      | 2,104,766        | 102%           | (35,677)   |
| 2015                          | 2,199,711                      | 2,127,187        | 97%            | 72,524   |
| 2016                          | 2,224,903                      | 2,126,249        | 96%            | 98,654   |

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

**Table 9-02: Computed Employer Contributions - Comparative Schedule**

| Valuation Date<br>December 31 | Active Employees |                   | Computed<br>Employer<br>Contribution <sup>1</sup> | Employee<br>Contribution<br>Rate <sup>2</sup> |
|-------------------------------|------------------|-------------------|---|---|
|                               | Number           | Annual<br>Payroll |   |   |
| 2006                          | 8                | \$ 427,611        | 7.20%   | 10.10%  |
| 2007                          | 9                | 479,227           | 7.20%   | 9.33%   |
| 2008                          | 8                | 431,654           | 7.20%   | 14.18%  |
| 2009                          | 9                | 496,992           | 7.20%   | 12.18%  |
| 2010                          | 9                | 509,054           | 7.20%   | 12.13%  |
| 2011                          | 9                | 522,826           | 9.00%   | 11.72%  |
| 2012                          | 9                | 548,792           | 9.00%   | 13.05%  |
| 2013                          | 9                | 540,520           | 9.00%   | 14.88%  |
| 2014                          | 0                | 0                 | \$ 0  | 0.00%   |
| 2015                          | 0                | 0                 | \$ 329  | 11.85%  |
| 2016                          | 0                | 0                 | \$ 691  | 11.85%  |

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 7.

See the Benefit Provision History on page 29 for past benefit provision changes.

**Division 10 - General New Hires after 9/1/11**

**Table 8-10: Actuarial Accrued Liabilities - Comparative Schedule**

| Valuation Date<br>December 31 | Actuarial<br>Accrued Liability | Valuation Assets | Percent Funded | Unfunded<br>(Overfunded)<br>Accrued<br>Liabilities |
|-------------------------------|--------------------------------|------------------|----------------|--|
| 2011                          | \$ 178                         | \$ 1,584         | 890%           | \$ (1,406)   |
| 2012                          | 2,511                          | 8,815            | 351%           | (6,304)  |
| 2013                          | 7,741                          | 26,694           | 345%           | (18,953)   |
| 2014                          | 16,812                         | 47,694           | 284%           | (30,882)   |
| 2015                          | 27,215                         | 71,444           | 263%           | (44,229)   |
| 2016                          | 18,722                         | 71,233           | 381%           | (52,511)   |

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

**Table 9-10: Computed Employer Contributions - Comparative Schedule**

| Valuation Date<br>December 31 | Active Employees |                   | Computed<br>Employer<br>Contribution <sup>1</sup> | Employee<br>Contribution<br>Rate <sup>2</sup> |
|-------------------------------|------------------|-------------------|---|---|
|                               | Number           | Annual<br>Payroll |   |   |
| 2011                          | 1                | \$ 30,916         | 0.18%   | 6.00%   |
| 2012                          | 1                | 35,945            | 0.00%   | 6.00%   |
| 2013                          | 2                | 94,846            | 0.00%   | 6.75%   |
| 2014                          | 2                | 107,285           | 0.00%   | 6.75%   |
| 2015                          | 2                | 113,523           | 0.00%   | 6.75%   |
| 2016                          | 2                | 74,599            | 0.00%   | 6.75%   |

<sup>1</sup> For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

<sup>2</sup> For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 7.

See the Benefit Provision History on page 29 for past benefit provision changes.

**Division 01 - Gnrl**

**Table 10-01: Layered Amortization Schedule**

| Type of UAL  | Date Established | Original Balance | Original Amortization Period** | Amounts for Fiscal Year Beginning 7/1/2018 |                       |                      |
|--------------|------------------|------------------|--------------------------------|--|-----------------------|----------------------|
|              |                  |                  |                                | Outstanding UAL Balance*                   | Amortization Period** | Amortization Payment |
| Initial      | 12/31/2015       | \$ 627,360       | 23                             | \$ 654,250                                 | 22                    | \$ 44,616            |
| Gain/Loss    | 12/31/2016       | 6,428            | 22                             | 7,189                                      | 22                    | 492                  |
| <b>Total</b> |                  |                  |                                | <b>\$ 661,439</b>                          |                       | <b>\$ 45,108</b>     |

\* This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

\*\* Please see the [Appendix](#) on the MERS website for a description of the amortization policy.

The unfunded accrued liability as of December 31, 2016 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2016 valuation to take into account the expected future contributions that are based on past valuations. The projected unfunded accrued liability is amortized over the appropriate period.

**Division 02 - Police**

**Table 10-02: Layered Amortization Schedule**

| Type of UAL  | Date Established | Original Balance | Original Amortization Period** | Amounts for Fiscal Year Beginning 7/1/2018 |                       |                      |
|--------------|------------------|------------------|--------------------------------|--|-----------------------|----------------------|
|              |                  |                  |                                | Outstanding UAL Balance*                   | Amortization Period** | Amortization Payment |
| Initial      | 12/31/2015       | \$ 72,524        | 20                             | \$ 54,577                                  | 18                    | \$ 4,260             |
| Gain/Loss    | 12/31/2016       | 46,260           | 18                             | 51,741                                     | 18                    | 4,032                |
| <b>Total</b> |                  |                  |                                | <b>\$ 106,318</b>                          |                       | <b>\$ 8,292</b>      |

\* This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

\*\* Please see the [Appendix](#) on the MERS website for a description of the amortization policy.

The unfunded accrued liability as of December 31, 2016 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2016 valuation to take into account the expected future contributions that are based on past valuations. The projected unfunded accrued liability is amortized over the appropriate period.

**Division 10 - General New Hires after 9/1/11**

**Table 10-10: Layered Amortization Schedule**

| Type of UAL  | Date Established | Original Balance | Original Amortization Period** | Amounts for Fiscal Year Beginning 7/1/2018 |                       |                      |
|--------------|------------------|------------------|--------------------------------|--|-----------------------|----------------------|
|              |                  |                  |                                | Outstanding UAL Balance*                   | Amortization Period** | Amortization Payment |
| Initial      | 12/31/2015       | \$ (44,229)      | 10                             | \$ (50,055)                                | 10                    | \$ (6,120)           |
| Gain/Loss    | 12/31/2016       | (6,612)          | 15                             | (7,395)                                    | 15                    | (660)                |
| <b>Total</b> |                  |                  |                                | <b>\$ (57,450)</b>                         |                       | <b>\$ (6,780)</b>    |

\* This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

\*\* Please see the [Appendix](#) on the MERS website for a description of the amortization policy.

The unfunded accrued liability as of December 31, 2016 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2016 valuation to take into account the expected future contributions that are based on past valuations. The projected unfunded accrued liability is amortized over the appropriate period.

**GASB 68 Information**

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The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. Statement 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at [www.mersofmich.com](http://www.mersofmich.com).

|  |            |
|--|------------|
| Actuarial Valuation Date:                          | 12/31/2016 |
| Measurement Date of Total Pension Liability (TPL): | 12/31/2016 |

At 12/31/2016, the following employees were covered by the benefit terms:

|   |          |
|---|----------|
| Inactive employees or beneficiaries currently receiving benefits: | 6        |
| Inactive employees entitled to but not yet receiving benefits:    | 10       |
| Active employees:   | <u>7</u> |
|   | 23       |

|  |    |           |
|--|----|-----------|
| Total Pension Liability as of 12/31/2015 measurement date:           | \$ | 3,749,859 |
| Total Pension Liability as of 12/31/2016 measurement date:           | \$ | 3,827,076 |
| Service Cost for the year ending on the 12/31/2016 measurement date: | \$ | 32,247    |

Change in the Total Pension Liability due to:

|   |    |          |
|---|----|----------|
| - Benefit changes <sup>1</sup> :                                    | \$ | 0        |
| - Differences between expected and actual experience <sup>2</sup> : | \$ | (55,793) |
| - Changes in assumptions <sup>2</sup> :                             | \$ | 0        |

<sup>1</sup> A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.

<sup>2</sup> Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

|  |            |
|--|------------|
| Average expected remaining service lives of all employees (active and inactive): | 3          |
| Covered employee payroll: (Needed for Required Supplementary Information)        | \$ 313,969 |

Sensitivity of the Net Pension Liability to changes in the discount rate:

|   | 1% Decrease<br>(7.00%) | Current Discount<br>Rate (8.00%) | 1% Increase<br>(9.00%) |
|---|------------------------|----------------------------------|------------------------|
| Change in Net Pension Liability as of 12/31/2016: | \$ 415,224             | -                                | \$ (330,816)           |

Note: The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.

## Benefit Provision History

The following benefit provision history is provided by MERS. Any corrections to this history or discrepancies between this information and information displayed elsewhere in the valuation report should be reported to MERS. All provisions are listed by date of adoption.

### 01 - Gnrl

|           |   |
|-----------|---|
| 12/1/2016 | Service Credit Purchase Estimates - Yes                     |
| 7/1/2012  | Member Contribution Rate 6.75%                              |
| 7/1/2011  | Member Contribution Rate 6.00%                              |
| 7/1/2010  | Member Contribution Rate 6.50%                              |
| 7/1/2009  | Member Contribution Rate 6.00%                              |
| 7/1/2006  | Covered by Act 88   |
| 7/1/2006  | Day of work defined as 155 Hours a Month for All employees. |
| 7/1/2006  | Benefit FAC-5 (5 Year Final Average Compensation)           |
| 7/1/2006  | 6 Year Vesting  |
| 7/1/2006  | Benefit B-3 (80% max)                                       |
| 7/1/2006  | Benefit F55 (With 25 Years of Service)                      |
| 7/1/2006  | Member Contribution Rate 5.00%                              |
| 7/1/2005  | Fiscal Month - July   |

### 02 - Police

|           |   |
|-----------|---|
| 12/1/2016 | Service Credit Purchase Estimates - Yes                     |
| 7/1/2014  | Member Contribution Rate 11.85%                             |
| 7/1/2013  | Member Contribution Rate 10.53%                             |
| 7/1/2012  | Member Contribution Rate 9.96%                              |
| 7/1/2011  | Member Contribution Rate 10.97%                             |
| 3/1/2011  | Member Contribution Rate 13.62%                             |
| 7/1/2010  | Member Contribution Rate 14.18%                             |
| 7/1/2009  | Member Contribution Rate 9.33%                              |
| 7/1/2008  | Member Contribution Rate 10.10%                             |
| 7/1/2007  | Member Contribution Rate 9.86%                              |
| 7/1/2005  | Covered by Act 88   |
| 7/1/2005  | DB Exempt from Social Security                              |
| 7/1/2005  | Day of work defined as 155 Hours a Month for All employees. |
| 7/1/2005  | Benefit FAC-3 (3 Year Final Average Compensation)           |
| 7/1/2005  | Exclude Temporary Employees                                 |
| 7/1/2005  | 10 Year Vesting   |
| 7/1/2005  | 2.75% Multiplier (80% max)                                  |
| 7/1/2005  | Benefit F50 (With 25 Years of Service)                      |
| 7/1/2005  | Member Contribution Rate 6.94%                              |
| 7/1/2005  | Fiscal Month - July   |

### 10 - General New Hires after 9/1/11

|           |   |
|-----------|---|
| 12/1/2016 | Service Credit Purchase Estimates - Yes                     |
| 7/1/2012  | Member Contribution Rate 6.75%                              |
| 9/1/2011  | Day of work defined as 155 Hours a Month for All employees. |

**10 - General New Hires after 9/1/11**

|          |   |
|----------|---|
| 9/1/2011 | Benefit FAC-5 (5 Year Final Average Compensation) |
| 9/1/2011 | 10 Year Vesting                                   |
| 9/1/2011 | Benefit C-1 (New)                                 |
| 9/1/2011 | Member Contribution Rate 6.00%                    |
| 7/1/2006 | Covered by Act 88                                 |
| 7/1/2005 | Fiscal Month - July                               |

## Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

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Details on MERS plan provisions, actuarial assumptions, and actuarial methodology can be found in the [Appendix](#). Some actuarial assumptions are specific to this municipality and its divisions. These are listed below.

### Increase in Final Average Compensation

| Division      | FAC Increase Assumption |
|---------------|-------------------------|
| All Divisions | 1.00%                   |

### Withdrawal Rate Scaling Factor

| Division      | Withdrawal Rate Scaling Factor |
|---------------|--------------------------------|
| All Divisions | 100%                           |

### Miscellaneous and Technical Assumptions

Loads – None.

### Amortization Policy for Closed Divisions

| Closed Division      | Amortization Option                |
|----------------------|------------------------------------|
| All Closed Divisions | Accelerated to 5-Year Amortization |

**Village Council  
Village of Spring Lake  
Spring Lake, Michigan**

Council member **Duer**, supported by Council Member **Miller**, moved the adoption of the following resolution:

**RESOLUTION NO: 2017- 08**

**A RESOLUTION TO ADOPT THE VILLAGE OF SPRING LAKE  
2017/2018 ANNUAL BUDGET**

**WHEREAS**, pursuant to the laws of the State of Michigan governing General Law Villages, the State Budget Act and the Village Charter, the following Resolution for Fiscal year July 1, 2017 to June 30, 2018, is hereby submitted for adopting; and

**WHEREAS**, it has been determined that the following property taxes, State shared revenues, rates, charges and transfers shall be available and necessary for the 2017/2018 budget year;

**REVENUES:**

| <b>NO. FUND</b>               | <b>PROPERTY<br/>TAX<br/><u>2017/18</u></b> | <b>REVENUES<br/><u>TOTAL</u></b> |
|-------------------------------|--|----------------------------------|
| 101 GENERAL                   | \$901,347                                  | \$1,466,108                      |
| 202 MAJOR STREET              |  | \$202,000                        |
| 203 LOCAL STREET              |  | \$78,200                         |
| 204 ROAD MILLAGE              |  | \$46,000                         |
| 207 SL/FB POLICE SERVICES     |  | \$479,962                        |
| 208 PUBLIC IMPROVEMENT        |  | \$200,000                        |
| 218 NON-MOTORIZED PATHWAYS    |  | \$69,000                         |
| 236 CENTRAL BUSINESS DISTRICT |  | \$528,792                        |
| 249 BUILDING DEPARTMENT       |  | \$80,940                         |
| 296 TIFA                      | \$305,645                                  | \$595,587                        |
| 390 GO CAPITAL BOND DEBT      | \$97,747                                   | \$97,747                         |
| 590 SEWER                     |  | \$681,400                        |
| 591 WATER                     |  | \$454,200                        |
| 661 CENTRAL EQUIPMENT         |  | \$221,300                        |
| <b>TOTAL REVENUES</b>         |  | <b>\$5,201,236</b>               |

**EXPENDITURES:**

**101 GENERAL FUND**

**101 ACTIVITY**

**PROPOSED 17-18**

|                                   |           |
|-----------------------------------|-----------|
| 000 GENERAL SERVICES/TRANSFERS    | \$35,000  |
| 101 VILLAGE COUNCIL               | \$11,780  |
| 172 VILLAGE MANAGER               | \$75,394  |
| 210 LEGAL SERVICES                | \$21,800  |
| 215 CLERK/TREASURER               | \$194,365 |
| 226 STORM WATER SYSTEM            | \$32,397  |
| 265 VILLAGE HALL AND GROUNDS      | \$71,782  |
| 270 BARBER STREET SCHOOL BUILDING | \$25,262  |
| 282 FORESTRY                      | \$23,038  |
| 301 POLICE DEPARTMENT             | \$460,000 |
| 336 FIRE DEPARTMENT               | \$1,250   |
| 381 ZONING/PLANNING               | \$92,171  |
| 441 DEPT OF PUBLIC WORKS          | \$152,393 |
| 450 STREET LIGHTING               | \$15,200  |
| 551 TANGLEFOOT PARK               | \$63,039  |
| 553 CENTRAL PARK                  | \$66,856  |
| 555 MILL POINT PARK               | \$44,845  |
| 557 LAKESIDE BEACH                | \$17,609  |
| 692 PARK MAINTENANCE              | \$23,339  |
| 857 COMMUNITY PROMOTIONS          | \$25,987  |
| 941 OTHER                         | \$12,595  |

**SUB TOTAL-GENERAL FUND**

**\$1,466,102**

**202 MAJOR STREETS**

**202 ACTIVITY**

**PROPOSED 17-18**

|                                 |          |
|---------------------------------|----------|
| 451 CONSTRUCTION                | \$71,050 |
| 463 ROUTINE STREET MAINTENANCE  | \$46,109 |
| 478 WINTER MAINTENANCE          | \$32,155 |
| 480 STATE TRUNKLINE MAINTENANCE | \$28,442 |
| 482 ADMINISTRATION              | \$10,142 |

**SUB TOTAL**

**\$187,898**

**203 LOCAL STREETS**

**203 ACTIVITY**

**PROPOSED 17-18**

|                                |                 |
|--------------------------------|-----------------|
| 451 CONSTRUCTION               | \$0             |
| 463 ROUTINE STREET MAINTENANCE | \$37,640        |
| 478 WINTER MAINTENANCE         | \$30,809        |
| 482 ADMINISTRATION             | \$6,058         |
| <b>SUB TOTAL</b>               | <b>\$74,507</b> |

**REMAINING FUNDS**

**FUND DESCRIPTION**

**PROPOSED 17-18**

|  |                    |
|--|--------------------|
| 204 ROAD MILLAGE                         | \$46,000           |
| 207 POLICE SERVICES                      | \$479,962          |
| 208 PUBLIC IMPROVEMENT                   | \$200,000          |
| 218 NON-MOTORIZED PATHWAYS               | \$126,338          |
| 236 CBDDA                                | \$528,792          |
| 249 BUILDING DEPARTMENT                  | \$80,640           |
| 296 TAX INC. FINANCE AUTHORITY           | \$549,095          |
| 390 GENERAL OBLIGATION CAPITAL BOND DEBT | \$98,047           |
| 590 SEWER FUND                           | \$732,565          |
| 591 WATER FUND                           | \$595,587          |
| 661 CENTRAL EQUIPMENT FUND               | \$342,873          |
| <b>SUB TOTAL</b>                         | <b>\$3,820,316</b> |

**GRAND TOTAL 17-18 PROPOSED BUDGET**

**\$5,548,185**

**IT IS FURTHER ORDERED** that upon acceptance of the Village Assessment Roll, the Village Council shall review this budget and pass, pursuant to the Village Charter and State laws governing General Law Villages, by Resolution the required Millage Rate that generates the required Property Tax amounts as set forth in this Financial Plan for the Fiscal Year July 1, 2017 to June 30, 2018.

**IT IS FURTHER ORDERED** upon setting the Village Tax Rate, the Village Clerk/Treasurer shall proceed to collect the sums ordered in accordance with the Village Charter and the laws of the State of Michigan.

**FURTHERMORE** it is ordered that the Village Manager shall be designated the Chief Financial Officer of the Village in accordance with the State Uniform Budget Act

and shall implement this Financial Plan as adopted or amended in accordance with generally accepted accounting principles and the State Budget Act.

**YEAS:** Doss, Miller, Duer, Powers, TePaste, Van Strate and Hatton

**NAYS:** None

**ABSENT:** None

**RESOLUTION NO. 2017-08 DECLARED ADOPTED.**

**Dated:** June 12, 2017

\_\_\_\_\_  
Marvin Hinga, Clerk/Treasurer



**NOTICE OF PUBLIC HEARING  
VILLAGE OF SPRING LAKE**

**MONDAY, JUNE 12, 2017 AT 7:00 P.M.  
Barber School Community Building  
102 W. Exchange Street, Spring Lake, Michigan**

**PROPOSED OPERATING BUDGET FOR  
JULY 1, 2017 TO JUNE 30, 2018**

PLEASE TAKE NOTICE that on Monday, June 12, 2017 at 7:00 p.m., at the Barber School Community Building, 102 West Exchange St, Spring Lake, Michigan, the Village Council of Spring Lake will hold a Public Hearing to consider adoption of the Proposed Operating Budget for the Village of Spring Lake for the fiscal year beginning July 1, 2017, and ending June 30, 2018.

**The proposed property tax millage rate to be levied to support the proposed budget will be a subject of this hearing.**

**The total proposed property tax millage rate is 10.3600 mills.**

**The proposed property tax millage rate for operations is 9.58000 mills.**

**The proposed property tax millage rate for debt service is 0.7800 mills.**

A copy of the proposed fiscal year Budget 2017 - 2018 is available for public inspection at the office of the Village Clerk/Treasurer on any day of the week except Saturdays, Sundays, and holidays, between the hours of 8:00 a.m. to 5:00 p.m.

The Village of Spring Lake will provide necessary and reasonable auxiliary aids and services at this hearing, such as signers for hearing-impaired persons and audiotapes of printed materials for visually impaired persons, upon receipt of five (5) days prior notice. Disabled persons requiring such auxiliary aids or services should so notify the Village of Spring Lake by contacting the Village Clerk/Treasurer at 102 West Savidge Street, Spring Lake, Michigan 49456, (telephone 616-842-1393).

Marvin Hinga  
Village Clerk/Treasurer

## 2017/2018 Village of Spring Lake Fee Schedule

### BARBER SCHOOL

|  |                 |                               |
|--|-----------------|-------------------------------|
| Village Resident or Taxpayer<br>(Includes Village/Twp Employees) | \$150 ~ 4 hours | \$225 ~ Full Day ~ (5+ hours) |
| Weekend/Holiday  | \$175 ~ 4 hours | \$325 ~ Full Day ~ (5+ hours) |
| Non-Village Resident   | \$275 ~ 4 hours | \$325 ~ Full Day ~ (5+ hours) |
| Weekend/Holiday  | \$300 ~ 4 hours | \$400 ~ Full Day ~ (5+ hours) |
| Meeting Room   | \$50 ~ 2 hours  | \$75~3 hours/\$150~4 hours    |
| Non-profit   | \$50 ~ 4 hours  | \$100 ~ Full Day ~ (5+ hours) |

Tax-exempt certificate from the State of Michigan is required to receive the 501©3 non-profit rate

A \$175 security deposit is required by all renters as well as a \$25 non-fundable cleaning fee.

### EOC ROOM RENTAL

|                                 |       |                         |
|---------------------------------|-------|-------------------------|
| Village Resident or Taxpayer    | \$20  | (\$50 Security deposit) |
| Non-Village Resident/Non-Profit | \$100 | (\$50 Security deposit) |

### TANGLEFOOT PARK

#### RV Lots

|                  |            |                 |  |
|------------------|------------|-----------------|--|
| Daily            | \$55.00    |                 |  |
| Weekly           | \$325.00   |                 |  |
| Monthly          | \$920.00   | Plus Electrical |  |
| Seasonal         | \$2,920.00 | Plus Electrical |  |
| Coast Guard Week | \$380.00   |                 |  |
| 4th of July      | \$380.00   |                 |  |

Transients ~ 50% of the rental rate is required with the reservation as a refundable deposit. A refund, less a 10% admin fee, will be issued if the cancellation is received 7 days prior to the reservation.

#### Dock Rental

|          |            |   |              |
|----------|------------|---|--------------|
| Daily    | \$25.00    | - |              |
| Monthly  | \$250.00   | - |              |
| Seasonal | \$1,100.00 |   | *05/01-10/15 |

50% of the rental rate is required with the reservation as a refundable deposit. A refund, less a 10% admin fee, will be issued if the cancellation is received 7 days prior to the reservation. Seasonal deposits will only be refunded if the Village is able to secure a new tenant.

### MILL POINT PARK

#### Launch Pass

|                                  |         |  |  |
|----------------------------------|---------|--|--|
| Daily                            | \$8.00  |  |  |
| Village/Twp. Seasonal            | \$30.00 |  |  |
| Non-Village Seasonal             | \$50.00 |  |  |
| Senior Village/Twp. Seasonal 65+ | \$15.00 |  |  |
| Senior Non-Resident Seasonal 65+ | \$30.00 |  |  |
| No Launch Pass Parking Ticket    | \$30.00 |  |  |

#### Mill Point Band Shell

|                      |         |  |  |
|----------------------|---------|--|--|
| Village Resident     | \$25.00 |  |  |
| Non-Village Resident | \$50.00 |  |  |

#### Mill Point Concession

|                      |         |  |  |
|----------------------|---------|--|--|
| Village Resident     | \$25.00 |  |  |
| Non-Village Resident | \$50.00 |  |  |

#### Kayak Storage – Seasonal

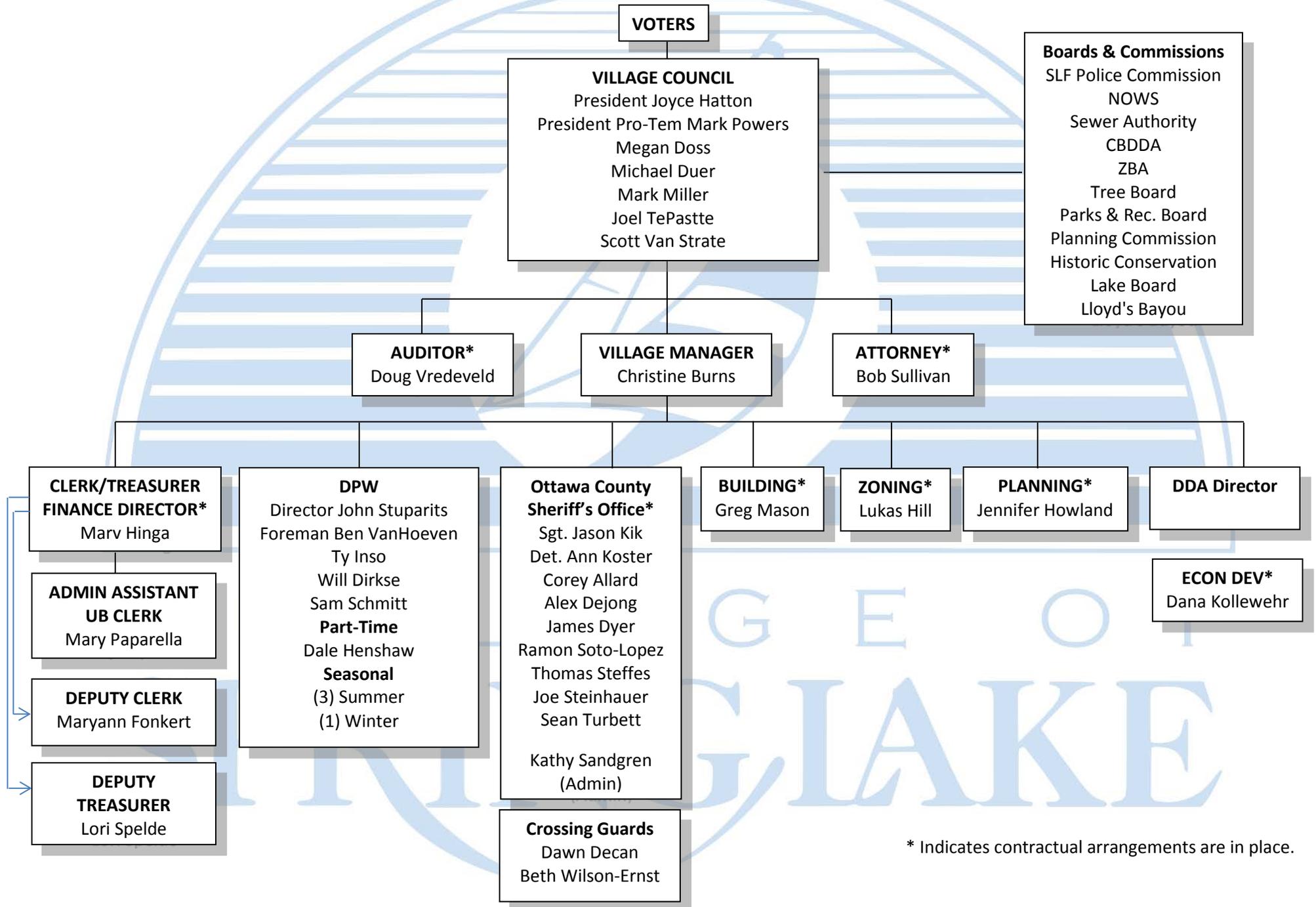
|                  |          |  |  |
|------------------|----------|--|--|
| Village Resident | \$100.00 |  |  |
|------------------|----------|--|--|

|  |                                    |                               |              |
|--|------------------------------------|-------------------------------|--------------|
| Non Village Resident   | \$150.00                           |                               |              |
| <b>Dock Rental</b>   |                                    |                               |              |
| Seasonal   | \$750.00                           |                               | *05/01-10/15 |
| 50% of the rental rate is required with the reservation as a deposit. A refund, less a 10% admin fee, will only be issued if is able to secure a new tenant.   |                                    |                               |              |
| <b>CENTRAL PARK</b>  |                                    |                               |              |
| Pavilion Rental  | <b>No charge</b>                   |                               |              |
| <b>RENTAL PROPERTY</b>   |                                    |                               |              |
| Annual Registration (per unit)   | \$35.00                            |                               |              |
| Biennial Inspection (per unit)   | \$40.00                            | <b>Paid to MTMS</b>           |              |
| Re-inspection (per unit)   | \$40.00                            |                               |              |
| <b>DPW PERMITS</b>   |                                    |                               |              |
| Road Opening/Pavement Cut  | \$150.00                           | plus costs to repair road     |              |
| Right-of-Way Permit  | \$25.00                            | (\$300 Security deposit)      |              |
| <b>WATER / SEWER</b>   |                                    |                               |              |
| <i>As per attached schedule</i>  |                                    |                               |              |
| <b>BUILDING/PLUMBING/MECHANICAL/ELECTRICAL</b>   |                                    |                               |              |
| <i>As per attached schedule</i>  |                                    |                               |              |
| <b>PLANNING/ZONING</b>   |                                    |                               |              |
| Annual Banner / Pennant Permit*  |                                    | \$25.00                       |              |
| Application Fee - Over \$1 Million   |                                    | \$425 plus costs & escrow dep |              |
| Application Fee - Site Plan Review with Public Hearing   |                                    | \$400 plus costs & escrow dep |              |
| Application Fee - Special Land Use   |                                    | \$400 plus costs & escrow dep |              |
| Preliminary Planned Unit Development Review  |                                    | \$350 plus costs              |              |
| Final Planned Unit Development Review  |                                    | \$400 plus escrow deposit     |              |
| PUD Amendment Review   |                                    | \$400 plus escrow deposit     |              |
| PUD Architectural Review   |                                    | \$350 plus costs              |              |
| Rezoning   |                                    | \$400 plus costs & escrow dep |              |
| Sign Deviation Request to Planning Commission  |                                    | \$150.00                      |              |
| Temporary Portable Sign*   |                                    | \$10.00                       |              |
| <b>Sandwich Board Signs</b>  | <b>Refundable Security Deposit</b> | <b>\$200.00</b>               |              |
| Zoning Permit - New Construction   |                                    | \$50.00                       |              |
| Zoning Permit (*including home occupation permit)  |                                    | \$25.00                       |              |
| <i>*May be waived for non-profits</i>  |                                    |                               |              |
| <p><b>The Village requires an escrow to cover anticipated costs for all planning and zoning reviews. An initial deposit of a minimum of \$1,500 (depending on the size and scope of the development) is required to cover the escrow account. The Village may use the funds in escrow for expenses related to the following items; mailing and publishing all legal notices required, professional services of the Village Attorney and Village Engineer, services of other professionals working for the Village (i.e. planner) related to the application, or other cost incurred as a result of processing the application.</b></p> |                                    |                               |              |
| <b>LEASE OF VILLAGE LAND</b>   |                                    |                               |              |
| 50% of Fair Market Value   |                                    |                               |              |
| Example: \$5/sf. Acquisition cost would equal \$.50/sf lease cost; Village would subsidize 50% for a net of \$.25/sf to lease.   |                                    |                               |              |
| <b>CLOTHING</b>  |                                    |                               |              |
| Polo Shirts (S - 2XL)  | \$25.00                            |                               | 3 XL \$27.50 |
| Twill Shirts (S - XL)  | \$37.50                            | 2XL - 3 XL                    | \$40.00      |
| Hats   | \$15.00                            |                               |              |

|   |                                  |  |         |
|---|----------------------------------|--|---------|
| <i>(Prices are subject to change based on supplier price changes)</i>   |                                  |  |         |
| <b>PARKING</b>  |                                  |  |         |
| Parking   | \$20.00                          | except as noted below:   |         |
| Marked Tow Away Zone  | \$50.00                          |  |         |
| Improper Parking at Boat Launch   | \$40.00                          |  |         |
| No Boat Launch Permit   | \$30.00                          |  |         |
| Parking to Interfer with the use of Curb Cut or Ramp by Persons with Disabilities                             | \$40.00                          |  |         |
| Parking in Marked Handicapped Zone without Permit   | \$100.00                         |  |         |
| Parked in Access Aisle for Access Lane Adjacent to Space Designated for Parking for Persons with Disabilities | \$50.00                          |  |         |
| <b>MISCELLANEOUS</b>  |                                  |  |         |
| Copies  | \$.25/B&W - \$.50/Color per page |  |         |
| Community Recreation Plan*  | \$100.00                         |  |         |
| Design Manual   | \$30.00                          |  |         |
| FOIA Request - per page   | \$0.10                           | Time & material plus lowest full-time clerical hourly rate (including benefits.) |         |
| Historic Commission Booklet   | \$15.00                          | <b>Out of Stock</b>  |         |
| Historic Landmark Plaque  | Cost                             |  |         |
| Master Land Use*  | \$75.00                          |  |         |
| Non-sufficient Funds Check  | \$40.00                          |  |         |
| Notary Public (per document)  | \$5.00                           | Non-resident   | \$10.00 |
| Waste Hauler License  | \$250.00                         |  |         |
| Zoning Ordinance*   | \$50.00                          |  |         |
| *FREE from Village website  |                                  |  |         |



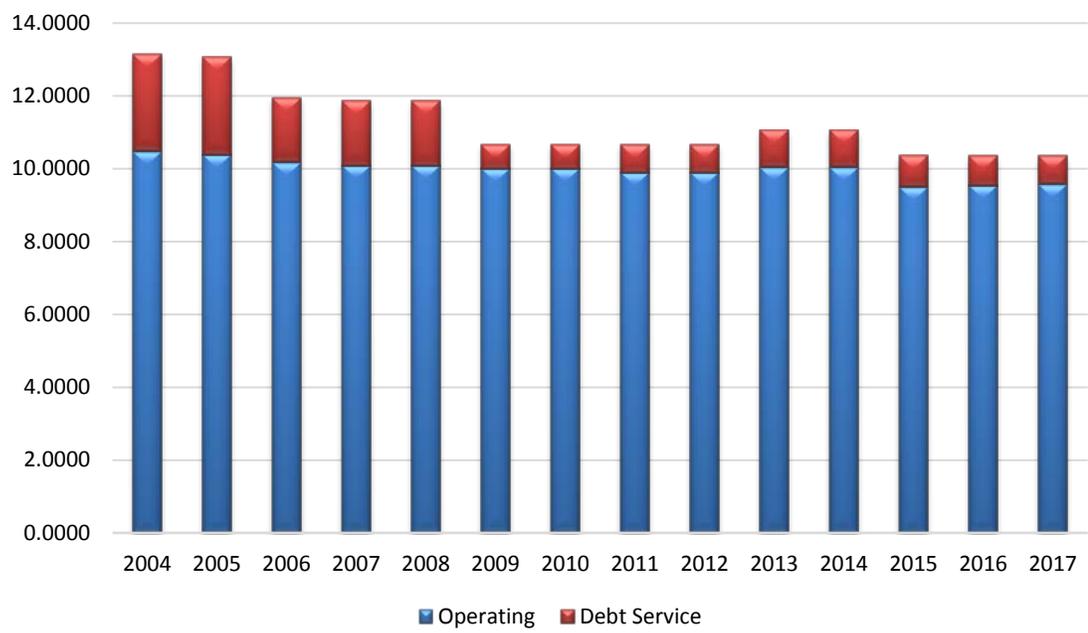
# ORGANIZATIONAL CHART



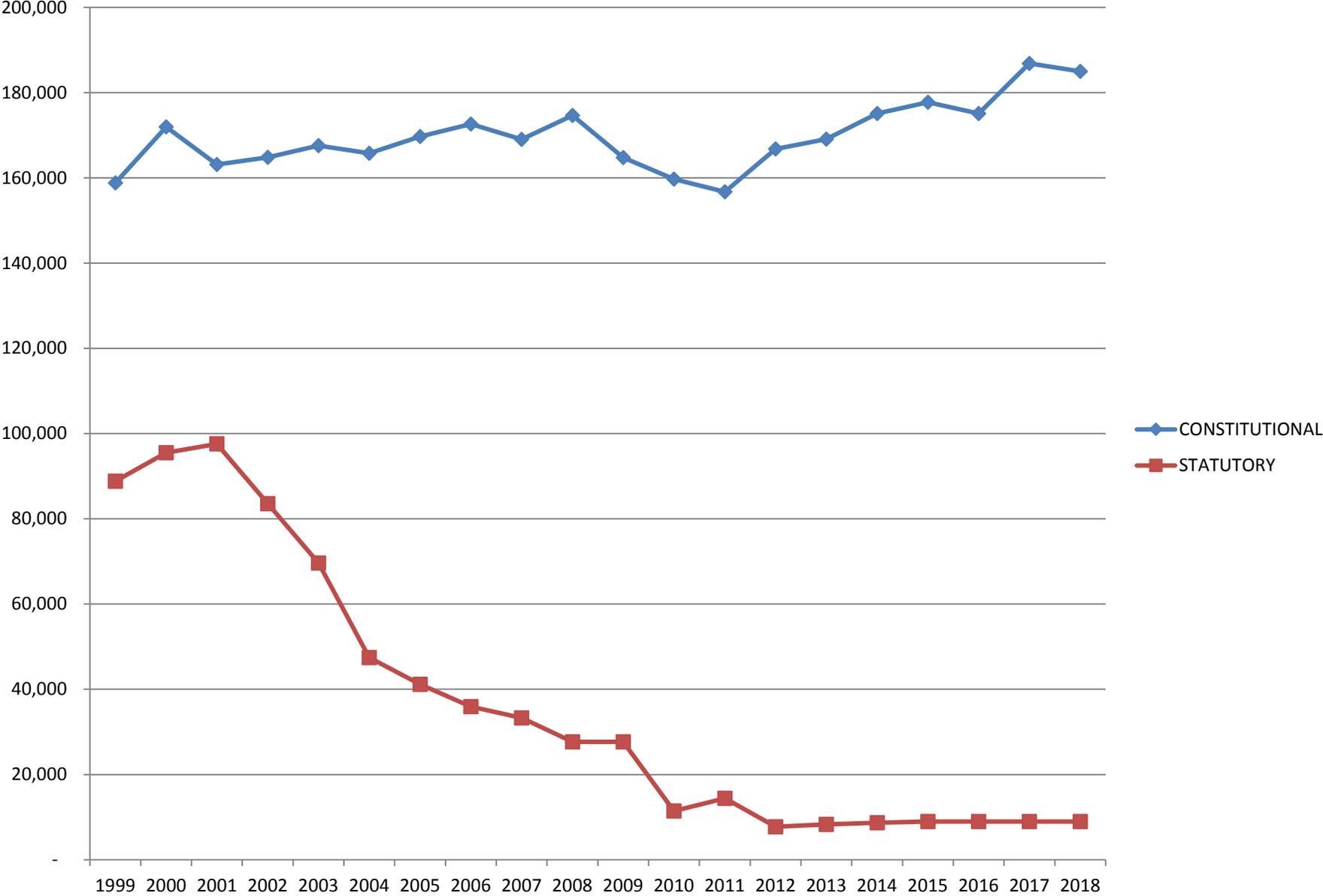
**Boards & Commissions**  
 SLF Police Commission  
 NOWS  
 Sewer Authority  
 CBDDA  
 ZBA  
 Tree Board  
 Parks & Rec. Board  
 Planning Commission  
 Historic Conservation  
 Lake Board  
 Lloyd's Bayou

\* Indicates contractual arrangements are in place.

### Spring Lake Millage Rate History



# STATE REVENUE SHARING



www.michigan.gov  
(To Print: use your browser's print function)

Release Date: January 07, 2002  
Last Update: July 15, 2002

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## Determining Lawful Expenditures

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This narrative is intended as a reference for local government officials, employees and governmental auditors of selected references to the Michigan Constitution of 1963, court decisions, opinions of the attorney general and Michigan statutes that address some of the questionable expenditures of local government. This narrative should not be considered a legal opinion of the statutes, court decisions or opinions of the attorney general. Please consult your legal advisor if a legal opinion is needed.

### **BASIC PREMISE OF LOCAL GOVERNMENT**

Some of the basic guidelines and legal restrictions imposed on local governments are summarized in the following legal citations. This listing is not complete, but does highlight the basic restrictive authority granted to Michigan's local units of government.

### **CONSTITUTIONAL PROVISIONS--MICHIGAN CONSTITUTION OF 1963**

(a) Each organized township shall be a body corporate with powers and immunities provided by law (Art. 7, Sec. 17).

(b) The legislature shall provide by general laws for the incorporation of cities and villages. Such laws shall limit their rate of ad valorem property taxation for municipal purposes, and restrict the powers of cities and villages to borrow money and contract debts. Each city and village is granted power to levy other taxes for public purposes, subject to limitations and prohibitions provided by this constitution or by law (Art. 7, Sec. 21).

(c) Under general laws the electors of each city and village shall have the power and authority to frame, adopt and amend its charter, and to amend an existing charter of the city or village heretofore granted or enacted by the legislature for the government of the city or village. Each such city and village shall have power to adopt resolutions and ordinances relating to its municipal concerns, property and government, subject to the constitution and law. No enumeration of powers granted to cities and villages in this constitution shall limit or restrict the general grant of authority conferred by this section (Art. 7, Sec. 22).

(d) Except as otherwise provided in this constitution, no city or village shall have the power to loan its credit for any private purpose or, except as provided by law, for any public purpose (Art. 7, Sec. 26).

(e) Any county, township, city, village, authority or school district empowered by the legislature or by this constitution to prepare budgets of estimated expenditures and revenues shall adopt such budgets only after a public hearing in a manner prescribed by law (Art. 7 Sec. 32)

(f) The provisions of this constitution and law concerning counties, townships, cities and villages shall be liberally construed in their favor. Powers granted to counties and townships by this constitution and by law shall include those fairly implied and not prohibited by this constitution (Art.7, Sec. 34).

(g) The credit of the state shall not be granted to, nor in aid of any person, association or corporation, public or private, except as authorized in this constitution (Art. 9, Sec. 18). (NOTE: The Supreme Court in the decision of Black Marsh Drainage District v. Rowe [1958], 350 Mich. 470, held that this provision applies to all political subdivisions of the state.)

(h) Neither the legislature nor any political subdivision of this state shall grant or authorize extra compensation to any public officer, agent or contractor after the service has been rendered or the contract entered into (Art 11, Sec. 3).

## **SUPREME COURT DECISIONS**

(a) Local governments have no inherent powers and possess only those limited powers which are expressly conferred upon them by the State Constitution or State statutes or which are necessarily implied therefrom (*Hanselman v. Killeen* [1984] 419 Mich. 168).

(b) A county is a municipal corporation and possesses only those powers which have been conferred upon it by the Constitution and the statutes (*Mosier v. Bd. of Auditors* 295 Mich. 27, 29).

(c) Local units of government derive their powers of taxation from the legislature and such power cannot be exercised except in pursuance of express statutory authority (*City of Berkley v. Township of Royal Oak* [1948] 320 Mich. 597).

## **OPINIONS OF THE ATTORNEY GENERAL**

(a) Appropriation of township funds which is not expressly authorized or necessarily implied with express statutory powers is unlawful whether with or without a vote of the township electors (Opinion of the Attorney General, 1955-56, No. 1704, page 32). The general belief is that an illegal or unauthorized expenditure of governmental funds by any local governmental unit can not be changed to a legal or authorized expenditure by a vote of the electors.

(b) City funds may not be used for contributing to the expenses of private voluntary groups operating recreation facilities for children (Opinion of the Attorney General, 1957, No. 3066, page 476).

(c) Village has no authority to appropriate public funds for lighting a recreation field controlled by a veterans' organization even though the entertainment provided therein were free to the public (Opinion of the Attorney General, 1935-36, page 5).

(d) Since money can be raised by a township only for township purposes, township cannot pay part of the expenses of a county children's worker (Opinion of the Attorney General, 1947-48, No. 694, page 574).

(e) Appropriation of money by township for construction, improvement or maintenance of state trunk lines is ultra vires and such spending is misappropriation of funds (Opinion of the Attorney General, 1952-54, No. 1738, page 285).

These legal citations specify that a local government unit and the officials of local governments have only those duties specifically granted to them by the Michigan Constitution and statutes. If the action to be taken is not specifically authorized by the Constitution, a statute, court decision or legal opinion, that action can not be legally executed.

Provisions specified in a local unit's Charter or Ordinance, legally adopted by vote of the electorate or approved by the legislative body after publication, must be followed when those procedures are more restrictive than the general statute.

## **General Budget Provisions**

Michigan Compiled Law (MCL) section 141.412 requires that a public hearing be held on the proposed budget prior to the legislative body formally adopting the budget. The time, date and location of the public hearing must be published at least six days prior to the hearing. Copies of the proposed budget must be available for public inspection from the date the notice of the public hearing is published and thereafter.

Specific budget procedures for charter townships are required by MCL 42.24 through 42.27. Charter township budgets must be adopted at least 60 days prior to the start of their fiscal year and after a public hearing notice published at least 7 days prior to the date of the public budget hearing. Cities and Villages may have Charter Provisions or Local Ordinances requiring specific budgetary

procedures. The local procedures must be followed when they are more restrictive than the general statute.

MCL 141.421 et seq.--"Uniform Budgeting and Accounting Act"--requires a local unit to adopt a General Appropriation Act (approved budget) after a public hearing.

Expenditures can not exceed the amount authorized in the Appropriation Act unless the local Appropriation Act is amended. Expenditures can not be authorized unless that are provided for in the Appropriation Act.

Expenditures can not be authorized that exceed the amount appropriated or in excess of the available funds as that action creates a debt against the unit or a deficit within the fund.

The Appropriation Act may include a narrative authorizing the fiscal officer to make transfers between activities, cost of personnel, capital outlay or other budgetary action authorized by the legislative body.

Authorized expenditures in excess of or contrary to the Appropriation Act (budget) can be recovered by civil proceedings brought by the Attorney General or prosecuting attorney (MCL 141.420).

Any budgetary procedure specified in a Charter or Ordinance of a local unit that is more restrictive than the general statute must be followed.

### **Paying Claims--vendor bills**

CITIES (MCL 87.7) All claims against the city shall be filed with the clerk for adjustment, and after examination thereof, the clerk shall report the claims with all accompanying vouchers and counter claims of the city, and the true balance as found by the clerk, to the council for allowance, and when allowed shall draw the city warrant upon the treasurer for the payment thereof, designating thereon the fund from which payment is to be made.

(MCL 88.20) The council shall audit and allow all accounts chargeable against the city but no account or claim or contract shall be received for audit or allowance, unless it shall be accompanied with a certificate of an officer of the corporation (city), or an affidavit of the person rendering it, to the effect that he verily believes that the services therein charged have been actually performed or the property delivered for the city, that the sums charged therefore are reasonable and just, and that no set-off exists, nor payment has been made on account thereof.

COUNTIES [MCL 46.11(q)] and (MCL 46.71) It shall be the duty of the county board of commissioners or county auditors to adjust, allow and authorize the payment of all claims against the county. Any claim not adjusted or ordered paid shall not be paid.

Exceptions (MCL 46.53) This section authorizes the county board of commissioners in counties with less than 75,000 population to provide by resolution for the appointment of a finance committee. When the statutory committee is appointed, the finance committee approves all claims.

Exceptions (MCL 46.63) This section authorizes the county board of commissioners in counties with not less than 75,000 population to provide by resolution for the appointment of a finance committee. When the statutory committee is appointed, the finance committee audits all claims. Approval for payment by the county board of commissioners after audit by the finance committee.

TOWNSHIPS (41.75) The township board shall approve claims against the township and authorize payment of allowed claims. Paid claims are filed and preserved by the township clerk. The treasurer shall pay claims upon order of the township board, signed by the clerk.

VILLAGES (MCL 65.7) Council to audit and allow all accounts chargeable against the village; but no

account or claim or contract shall be received for audit or allowance, unless it shall be accompanied with a certificate of an officer of the corporation, or an affidavit of the person rendering it, to the effect that he verily believes that the services therein charged have been actually performed or the property delivered for the village, that the sums charged therefore are reasonable and just, and that to the best of his knowledge and belief, no set-off exists, nor payment has been made on account thereof.

**NOTE:** Some volunteer fire departments, parks departments and similar governmental functions performed by a group, committee or agency of a local unit are paying their claims without the prior approval of the legislative body, which is improper. Unless the agency (fire, parks etc) is a statutory authority with the authority to approve its own claims for payment, its claims must be approved by the legislative body. In some circumstances, we have found that the legislative body has turned a tax levy over to a volunteer group or department to expend as the department or group deem necessary, which is also improper. In most circumstances, the taxing authority is with the unit of government and the levy is to provide specified services. The local unit must establish a fund, prepare a budget and when appropriate, should contract with the department or group to provide the service for a specific dollar amount.

### **Special Statutory Expenditure Provisions**

#### **Advertising the Agricultural, Industrial, Commercial, Educational or Recreational Advantages of the State, County or Local Unit.**

COUNTIES (MCL 46.161) by special tax levy or general fund appropriation

CITIES & VILLAGES (MCL 123.881) from a specific tax levy

TOWNSHIPS (MCL 41.110c) by appropriation

#### **Places of Recreation, Parks.**

COUNTIES (MCL 46.351) County board to appoint commission to operation parks and places or recreation. County commissioners set policy, approve budget, debt, tax levy.

(MCL 123.61 et seq.) To authorize county expenditures for parks, recreational facilities and airports to townships, cities and villages to operate and maintain. We recommend that they have a written contract or letter which specifies procedures, limits, financial reporting, audits, etc.

CITIES & VILLAGES (Constitution: Art. 7 Sec. 23) Any city or village may acquire, own, establish and maintain, within or without its corporate limit, parks, boulevards, cemeteries, hospitals and all works which involve the public health or safety.

(MCL 41.428) may appropriate to a township to acquire and operate free recreational facilities. Contributions to be made to the township park commission.

TOWNSHIPS (MCL 41.421 et seq.) Townships may establish a park commission to acquire, maintain, manage and control township parks and recreational facilities.

CITY, VILLAGE, COUNTY OR TOWNSHIP (MCL 123.51) may operate a system of public recreational facilities.

#### **Armistice, Independence, Memorial Days, Diamond Jubilee or Centennial Celebrations**

CITY, TOWNSHIP OR VILLAGE (MCL 123.861) may expend money for observances, under the control of the governmental unit, to celebrate armistice, independence, memorial days, diamond jubilee or centennials. These claims shall be paid in the same manner as other expenses of the unit.

### **Armistice Day**

COUNTIES (MCL 46.11a) County board of commissioners are authorized to appropriate such sum as they deem fit for public celebration on Armistice Day, in a matter the board may determine.

**NOTE:** It is improper for a unit of government to expend public money for an annual picnic, golden jubilee or other celebration that is not specifically authorized by law.

### **Community College Maintained by a School District**

COUNTY, TOWNSHIP, OR OTHER GOVERNMENTAL UNIT (MCL 380.1607) by action of its governing body may contribute annually towards the support of a community college maintained by a school district.

### **Libraries**

CITY, TOWNSHIP OR VILLAGE (MCL 397.201 et seq.) may establish and maintain a public library.

CITY may, without vote of the electorate, levy one mill for the library.

CITY, TOWNSHIP OR VILLAGE, after voter approval, may levy up to two mills to establish, operate and maintain a library.

COUNTY LIBRARY (MCL 397.301)

SCHOOL LIBRARIES-- Under boards of education (MCL 397.261 et seq.)

NOTE--Several other statutes may authorize contributions to established libraries for library services to its inhabitants or the consolidation of library services.

REGIONAL LIBRARIES (MCL 387.151 et seq.)

DISTRICT LIBRARIES (MCL 397.171 et seq.)

LIBRARY NETWORK ACT (MCL 397.131 et seq.)

### **Hospitals**

COUNTY (MCL 331.151) May establish and operate a county hospital after vote of the electorate.

PROHIBITED from contributing to a private, nonprofit corporation operating a hospital. (AGO 4851 dated Nov. 4, 1974)

May contract for services (AGO 5083) with a private, nonprofit corp. to provide health or welfare services to persons who are the proper concern of the county pursuant to guidelines and where final authority to take discretionary action remains with the public body.

COUNTY, CITY, VILLAGE (MCL 331.1101) Municipal Health Facilities Corporations Act--County board, city or village council may incorporate 1 or more corporations under this act. **NOTE** A health care corporation established under this act is a discretely presented component unit of the incorporating unit.

Joint Municipal (Community ) Hospitals--(MCL 331.1 et seq.) Two or more CITIES, TOWNSHIPS AND VILLAGES, or any combinations may incorporate a hospital authority to establish, expand and or operate a hospital or health care facilities.

TOWNSHIP (MCL 41.712) board may, by majority vote, pay from unexpended balances in its contingent fund to any hospital, a sum that fairly represents the reasonable share of the township in

the maintenance and support of the hospital whose facilities are made available to the residents of the township at standard rates. However, the hospital and township board shall agree upon the number of residents of the township to which the hospital shall make facilities available during each year.

### **Historical Activities, Commissions, Districts**

TOWNSHIPS (MCL 399.161) may appropriate money that the town board believes advances and fosters historical interests of the township.

CITIES, COUNTIES, TOWNSHIPS and VILLAGES (MCL 399.171) (Historical Commissions) may individually or jointly appropriate money to or by ordinance, create a commission to advance the historical interests of the unit or units.

CITY, COUNTY, TOWNSHIP or VILLAGE (MCL 399.201) may, by ordinance establish historical districts and a commission to preserve and refurbish historical structures.

### **Juvenile Delinquency--Curbing**

CITY, COUNTY, TOWNSHIP, or VILLAGE (MCL 123.461) may levy taxes and appropriate funds for operating centers open exclusively to youths under 21 years of age and aimed at curbing juvenile delinquency within the community. May require a vote of electors.

### **Economic Development**

COUNTY (MCL 125.1231) commissioners may create a county commission to promote economic development and provide in the county budget for the expenses of the commissions.

CITY, COUNTY, TOWNSHIP or VILLAGE (MCL 125.1601) may approve an application to incorporate an economic development corporation, file articles of incorporation and fund projects of said EDC, which are for a public benefit and as approved by the legislative bodies.

### **Installment Purchases**

CITY, TOWNSHIP, or VILLAGE (MCL 123.721) may enter into an agreement with the contractor or vendor to purchase land, buildings or equipment for a period not to exceed 15 years or the life of the item purchased and pay installments. The liability for such purchases, exclusive of interest shall not exceed 1 and 1/4 percent of the units State Equalized Assessed Value. The purchases must be for a public purpose, within the unit's budgetary appropriations and without the prior approval of the Michigan Municipal Finance Commission. Otherwise a unit of government cannot borrow without the prior approval of the Municipal Finance Commission.

COUNTIES (MCL 46.11b) may purchase and pay in installments for a period not to exceed 10 years or the life of the item purchased. The liability shall not exceed 1/2 of 1 percent of the SEV. The county can not levy a tax to pay the principal or interest. Special provisions apply for a few purchases that can be extended for a period of not to exceed 15 years. (see statute)

ROAD COMMISSIONS (COUNTY) (MCL 224.10) may enter into a contract or agreement for the purchase of machines, tools, appliances and materials (excludes buildings and land) to be used for public purposes that are paid for in installments over a period not to exceed 5 years or the useful life of the property acquired, whichever is less.

### **Urban Cooperation Act**

CITY, COUNTY, TOWNSHIP, CHARTER TOWNSHIP or VILLAGE (MCL 124.501) may exercise jointly with any other public agency of the state, any other state, or public agency of the Dominion of Canada or the US Government, any power, privilege or authority which such agencies share in common and which each might exercise separately.

### **Intergovernmental Transfer of Functions and Responsibilities**

CITY, VILLAGE, OTHER INCORPORATED POLITICAL SUBDIVISION, COUNTY, SCHOOL DISTRICT, COMMUNITY COLLEGE, INTERMEDIATE SCHOOL, TOWNSHIP, CHARTER TOWNSHIP, SPECIAL DISTRICT or AUTHORITY (MCL 124.531) Any two or more political subdivisions are authorized to enter into a contract with each other providing for the transfer of functions or responsibilities to one another or any combination thereof upon the consent of each political subdivision involved.

**NOTE** Several other specific statutes authorize the joint operations of sewer, water and other public functions by governmental units.

### **Tax Tribunal (SEV) Appeals**

COUNTY and all SCHOOL BOARDS [211.44(3)] may contribute to the defense of tax tribunal issues defended by a local tax assessing unit to the extent that the cost of the appeal exceeds 1 percent of the administration fee available to the tax assessing unit.

### **Senior Citizens/Older Persons**

CITY, COUNTY, TOWNSHIP or VILLAGE (MCL 400.571) authorizes a legislative body to appropriate funds to a public or private non-profit organization for the purpose of providing services to older persons 60 years or older. Appropriations to a private organization must be specified in a contract. The terms of the contract must be published within 10 days of its approval in a local newspaper specifying the terms of and services to be performed.

### **COFFEE/MEALS**

The purchase of coffee, donuts and sandwiches first must be for a public, not an individual or private group or purpose. These expenditures for use at a regular or special meetings, for fire fighters, volunteer or full time employees, when working an extended period of time or when dedicating public buildings are normally considered expenditures for a public purpose.

Coffee and donuts for employees use during normal working hours is considered personal, not for a public purpose, and improper unless specifically provided for in a collective bargaining agreement or duly adopted employment policy of the governmental unit (fringe benefit).

### **RETIREMENT/RECOGNITION FUNCTIONS**

Retirement functions, gifts or plaques for employees or officials, recognition dinners for volunteer fire fighters or ambulance staff are usually not for a public purpose, therefore not an allowable expense. Travel and meals as part of the cost of training volunteers to perform emergency services within the township are deemed a public purpose, payable as a expense when properly budgeted, authorized and approved.

A TOWNSHIP board may, by resolution, establish retirement, health, life and/or accident insurance benefits for township officials and employees. (MCL 41.110b) The board may provide that officials or employees pay a portion of the premium and deduct that cost by payroll deduction.

COUNTY RETIREMENT (MCL 46.12a) County commissioners may by resolution establish retirement systems.

ALL LOCAL UNITS (MCL 38.1501 et seq.)

### **LEGAL EXPENSES**

A governmental unit is not authorized to expend public money to assist residents with legal cost in

defending the home owners from possible civil action by a neighboring city to condemn their property for public use by the city. We are unable to see a "public purpose" for the township in this expenditure. Also this expenditure may be prohibited under the provisions of Article 9, Section 18 of the 1963 Michigan Constitution that prevents a governmental unit from lending its credit to the aid of any person, association or corporation, public or private, except as authorized in the Constitution.

#### **OTHER LAWFUL EXPENDITURES**

Contracts with public or private, profit or nonprofit organizations for a specific public service or benefit that the unit can legally perform and money is available within the budgeted appropriations. These may include contracts for fire protection, ambulance service, assessing and tax collections, trash/rubbish collections, employee benefits, etc. Contracts should address financial reporting, auditing, review of records and related matters.

Membership dues to governmental associations as MTA, MML, MAC, and similar organizations that advise, inform and educate officials and employees. (See court decision Hayes v City of Kalamazoo, 316 Mich. 443).

Meals and refreshments during extended working hours for emergency services by firefighters, police officers and for authorized seminars of an educational nature to officials and employees.

Registration fee, lodging and travel for attendance at useful public informational or educational workshops and seminars.

#### **UNLAWFUL EXPENDITURES BY A GOVERNMENTAL UNIT**

Contributions or appropriations which are not specifically authorized by the Constitution or State Statute cannot be authorized regardless of the worthiness of the cause. Examples of such prohibited expenditures where there is no contract for specific services to lawful wards or functions of the local unit have been negotiated are as follows:

Contributions to churches, veterans, non-profit organizations.

Payment of funeral expenses for a person injured on government property.

Donations to a private ambulance or EMS service not under contract with the governmental unit.

Donations, including use of property or equipment to Little League, Scouts, Big Brothers/Sisters.

Donations to community organizations.

Expenses for private road construction or maintenance.

Office refreshments, picnics.

Presents to officials and employees or retirement recognition events.

Flowers to the sick or departed.

Mileage of officials and employees to and from their residence to the city, township or village hall, county building or meeting rooms.

Per diem compensation to township supervisor, clerk and treasurer on a salary basis for attending township board meetings. (Check City and Village Charters for their compensation procedures or restrictions) Extra compensation for summer tax collections unless part of the initial salary resolution or authorized within statutory procedures for an increase in salary.

Extra compensation for special elections unless part of initial salary resolution or authorized under statutory procedures for an increase in salary.

The foregoing is not intended to be an exhaustive list of legal or illegal expenditures, but is an attempt to explain the most common questions and concerns raised on these issues.

We again advise that this information consists of a narrative addressing a few legal citations concerning governmental expenditures. It is intended for training purposes only and should not be considered a legal interpretation of the items presented. Please consult your legal advisor if a legal opinion is needed.

Personnel from our office are available to assist you.

Michigan Department of Treasury  
Local Audit and Finance Division  
4th Floor, Treasury Building  
Lansing, Michigan 48922  
Phone (517) 373-3227

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# VILLAGE OF SPRING LAKE

## GENERAL FUND SUMMARY (101)

**Introductory Comments:** The General Fund of the Village is the largest of the operating funds and it is this fund that receives the Village's real property tax revenue and the state shared revenues. This is the fund that operates most of the activities of the Village. It is permissible, by law, to transfer General Fund revenues to other operating funds of the Village, however, the reverse is not always true of the other funds.

General Fund operations include Village Council, Village Manager, Legal Services, Clerk/Treasurer, Storm Water, Village Hall & Grounds, Barber School, Forestry, Police, Fire, Zoning & Planning, DPW, Corridor Maintenance, Street Lighting, Parks, Recreation, Community Promotion and Miscellaneous. The primary source of revenues to cover General Fund Expenses are the real and personal property tax of the Village, which in any given year equals approximately 61.5% of the revenues of this fund. The general fund also relies on revenue sharing, which equates to approximately 13.2% of the revenues of this fund.



BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER  | DESCRIPTION                        | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|------------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                              |                                    |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                          |                                    |                     |                              |                                      |                               |
| 101-000.000-403.000                                    | CURRENT REAL PROPERTY TAX          | 831,797             | 847,170                      | 847,289                              | 869,762                       |
| 101-000.000-403.100                                    | REAL/PERSONAL REFUNDED TAXES       |                     | (750)                        | (301)                                | (600)                         |
| 101-000.000-417.000                                    | CURRENT PERSONAL PROPERTY TAX      | 33,987              | 41,072                       | 41,558                               | 31,585                        |
| 101-000.000-417.200                                    | PERSONAL PROPERTY PRIOR YEAR       |                     |                              | 270                                  |                               |
| 101-000.000-451.000                                    | BUSINESS LICENSES & PERMITS        | 1,150               | 1,000                        | 1,075                                | 1,000                         |
| 101-000.000-451.100                                    | CABLE TV FRANCHISE FEES            | 54,936              | 54,000                       | 54,735                               | 53,000                        |
| 101-000.000-451.200                                    | CELLULAR TOWER                     | 20,583              | 20,640                       | 20,682                               | 20,750                        |
| 101-000.000-478.250                                    | RIGHT OF WAY PERMITTING FEE        | 170                 | 50                           | 280                                  | 150                           |
| 101-000.000-479.000                                    | ZONING FEES                        | 5,900               | 1,500                        | 2,350                                | 1,000                         |
| 101-000.000-502.100                                    | * STATE GRANTS                     |                     |                              |                                      | 22,500                        |
| 101-000.000-576.000                                    | MI SALES TAX - CONSTITUTIONAL      | 175,082             | 184,258                      | 186,855                              | 185,000                       |
| 101-000.000-576.100                                    | EVIP                               | 8,967               | 8,967                        | 8,967                                | 8,967                         |
| 101-000.000-578.000                                    | LIQUOR LICENSES                    | 4,154               | 4,600                        | 4,622                                | 4,100                         |
| 101-000.000-601.000                                    | CHARGES FOR SERVICES               | 27,000              | 29,000                       | 31,071                               | 29,000                        |
| 101-000.000-601.403                                    | 1% ADMINISTRATION FEE              | 12,196              | 12,633                       | 12,473                               | 13,149                        |
| 101-000.000-601.404                                    | PENALTY REVENUE ON TAXES           | 3,731               | 4,000                        | 3,569                                | 3,500                         |
| 101-000.000-602.000                                    | CHG FOR SERVICE OTHER FUNDS        | 14,500              | 14,500                       | 14,500                               | 14,500                        |
| 101-000.000-655.000                                    | FINES, FORFEITURES & COSTS         | 10,718              | 10,000                       | 8,037                                | 6,500                         |
| 101-000.000-655.175                                    | NOTARY FEES                        | 245                 | 150                          | 150                                  | 100                           |
| 101-000.000-655.200                                    | RENTAL REGISTRATION FEES           | 3,625               | 3,700                        | 3,855                                | 3,600                         |
| 101-000.000-655.207                                    | OUIL COST RECOVERY                 |                     | 100                          |                                      |                               |
| 101-000.000-655.500                                    | ROW PARKING LICENSE                | 235                 | 100                          | 75                                   |                               |
| 101-000.000-664.000                                    | INTEREST & DIVIDEND INCOME         | 2,163               | 4,000                        | 5,998                                | 2,500                         |
| 101-000.000-670.100                                    | BARBER SCHOOL RENT                 | 8,250               | 7,200                        | 4,400                                | 4,000                         |
| 101-000.000-670.500                                    | EOC RENTAL                         |                     |                              | 100                                  |                               |
| 101-000.000-671.000                                    | TANGLEFOOT PARK - RENTALS          | 93,339              | 88,000                       | 89,018                               | 92,000                        |
| 101-000.000-671.350                                    | MILL POINT PARK - CONCESSION STANI | 25                  |                              |                                      |                               |
| 101-000.000-671.400                                    | MILL POINT PARK - BANDSHELL RENTAI | 275                 | 150                          | 225                                  | 100                           |
| 101-000.000-671.500                                    | TANGLEFOOT PARK - DOCK RENTALS     | 11,525              | 11,000                       | 11,140                               | 11,000                        |
| 101-000.000-671.555                                    | MILL POINT PARK - DOCK RENTALS     | 4,200               | 3,750                        | 3,374                                | 4,200                         |
| 101-000.000-671.700                                    | TANGLEFOOT PARK - ELECTRIC FEES    | 6,229               | 7,200                        | 8,272                                | 6,750                         |
| 101-000.000-672.000                                    | LAUNCH RAMP FEES                   | 6,515               | 4,500                        | 6,821                                | 5,250                         |
| 101-000.000-674.000                                    | BUILDING LEASE                     | 51,463              | 51,377                       | 51,377                               | 47,000                        |
| 101-000.000-677.000                                    | REIMBURSEMENTS                     | 68                  | 500                          | 9,993                                | 500                           |
| 101-000.000-677.100                                    | PARK EXPENSES REIMBURSED           | 10,000              | 10,000                       | 10,000                               | 10,000                        |
| 101-000.000-677.110                                    | NSF RETURNED CHECK FEE             | 160                 | 80                           | 120                                  | 100                           |
| 101-000.000-677.150                                    | INSURANCE REIMBURSEMENT            | 14,646              | 2,000                        | 2,048                                | 750                           |
| 101-000.000-677.444                                    | CONTRIBUTIONS TO DOG PARK          | 764                 |                              |                                      |                               |
| 101-000.000-677.452                                    | DOG PARK BANNERS                   |                     |                              | 600                                  |                               |
| 101-000.000-677.600                                    | CONTRIBUTION FROM TIFA             | 12,595              | 12,595                       | 12,595                               | 12,595                        |
| 101-000.000-694.000                                    | OTHER MISCELLANEOUS INCOME         | 1,004               | 500                          | 358                                  | 400                           |
| 101-000.000-694.200                                    | TREE CONTRIBUTIONS/GRANT           | 2,500               | 7,000                        | 1,000                                | 1,000                         |
| 101-000.000-694.551                                    | TANGLEFOOT PARK LAUNDRY REVENUES   | 566                 | 400                          | 544                                  | 400                           |
| 101-000.000-695.000                                    | APPROPRIATION FROM FUND BALANCE    |                     | 13,200                       |                                      |                               |
| Totals for dept 000.000-GENERAL SERVICES               |                                    | 1,435,263           | 1,460,142                    | 1,460,095                            | 1,466,108                     |
| * NOTES TO BUDGET: DEPARTMENT 000.000 GENERAL SERVICES |                                    |                     |                              |                                      |                               |
| 502.100  | STATE GRANTS                       |                     |                              |                                      |                               |
|  | FOOTNOTE AMOUNTS:                  |                     |                              |                                      | 22,500                        |
|  | SAW GRANT REIMBURSEMENT            |                     |                              |                                      |                               |
|  | DEPT '000.000' TOTAL               |                     |                              |                                      | 22,500                        |
| TOTAL ESTIMATED REVENUES                               |                                    | 1,435,263           | 1,460,142                    | 1,460,095                            | 1,466,108                     |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER  | DESCRIPTION              | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|--------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                          |                     |                              |                                      |                               |
| Dept 101.000-VILLAGE COUNCIL                     |                          |                     |                              |                                      |                               |
| 101-101.000-703.101                              | STIPEND VILLAGE COUNCIL  | 6,675               | 6,600                        | 6,600                                | 6,600                         |
| 101-101.000-704.000                              | SOCIAL SECURITY          | 511                 | 510                          | 505                                  | 510                           |
| 101-101.000-711.000                              | WORKER'S COMP INSURANCE  | 14                  | 20                           | 20                                   | 20                            |
| 101-101.000-801.172                              | DISINCORPORATION EXPENSE |                     | 9,700                        | 10,461                               |                               |
| 101-101.000-860.000                              | TRANSPORTATION/TRAINING  | 1,334               | 1,800                        | 522                                  | 1,800                         |
| 101-101.000-886.700                              | MML MEMBERSHIP DUES      | 1,552               | 1,600                        | 1,557                                | 1,600                         |
| 101-101.000-956.000                              | MISCELLANEOUS            | 1,012               | 1,000                        | 989                                  | 1,250                         |
| Totals for dept 101.000-VILLAGE COUNCIL          |                          | 11,098              | 21,230                       | 20,654                               | 11,780                        |
| <b>TOTAL APPROPRIATIONS</b>                      |                          | 11,098              | 21,230                       | 20,654                               | 11,780                        |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b> |                          | (11,098)            | (21,230)                     | (20,654)                             | (11,780)                      |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER  | DESCRIPTION                    | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|--------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                                |                     |                              |                                      |                               |
| Dept 172.000-VILLAGE MANAGERS OFFICE             |                                |                     |                              |                                      |                               |
| 101-172.000-702.000                              | SALARIES - WAGES FULL TIME     | 41,902              | 43,995                       | 37,129                               | 42,000                        |
| 101-172.000-702.400                              | SALARIES-WAGES FULL TIME       | 1,549               |                              |                                      |                               |
| 101-172.000-704.000                              | SOCIAL SECURITY                | 3,207               | 3,366                        | 2,736                                | 3,225                         |
| 101-172.000-705.000                              | RETIREMENT FUND CONTRIBUTION   | 6,989               | 7,068                        | 6,590                                | 7,492                         |
| 101-172.000-707.000                              | DENTAL INSURANCE               | 1,023               | 1,125                        | 995                                  | 1,263                         |
| 101-172.000-708.000                              | VISION CARE REIMBURSEMENT      | 237                 | 225                          | 178                                  | 240                           |
| 101-172.000-709.000                              | MEDICAL INSURANCE              | 8,070               | 8,068                        | 8,651                                | 8,013                         |
| 101-172.000-710.000                              | LIFE INSURANCE                 | 559                 | 550                          | 636                                  | 716                           |
| 101-172.000-711.000                              | WORKER'S COMP INSURANCE        | 35                  | 50                           | 35                                   | 50                            |
| 101-172.000-727.000                              | OFFICE SUPPLIES                | 1,697               | 2,500                        | 677                                  | 1,750                         |
| 101-172.000-801.000                              | PROFESSIONAL SERVICES          | 523                 |                              |                                      | 500                           |
| 101-172.000-860.000                              | TRANSPORTATION/TRAINING        | 2,761               | 3,400                        | 3,682                                | 3,400                         |
| 101-172.000-900.000                              | PRINTING & PUBLISHING          | 24                  | 75                           |                                      |                               |
| 101-172.000-910.000                              | INSURANCE                      | 1,850               | 1,850                        | 1,704                                | 1,800                         |
| 101-172.000-940.000                              | INTERNAL RENTAL                | 4,500               | 4,400                        | 4,400                                | 4,400                         |
| 101-172.000-940.002                              | OFFICE EQUIPMENT RENT          | 300                 | 300                          | 300                                  | 300                           |
| 101-172.000-956.000                              | MISCELLANEOUS                  | 191                 | 200                          | 156                                  | 200                           |
| 101-172.000-956.250                              | MICHIGAN STATE HICA CLAIMS TAX | 42                  | 50                           | 42                                   | 45                            |
| Totals for dept 172.000-VILLAGE MANAGERS OFFICE  |                                | 75,459              | 77,222                       | 67,911                               | 75,394                        |
| <b>TOTAL APPROPRIATIONS</b>                      |                                | <b>75,459</b>       | <b>77,222</b>                | <b>67,911</b>                        | <b>75,394</b>                 |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b> |                                | <b>(75,459)</b>     | <b>(77,222)</b>              | <b>(67,911)</b>                      | <b>(75,394)</b>               |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 101 GENERAL FUND

| GL NUMBER  | DESCRIPTION                            | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|--|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |  |                     |                              |                                      |                               |
| Dept 210.000-LEGAL SERVICES                      |  |                     |                              |                                      |                               |
| 101-210.000-703.700                              | RETAINER                               | 1,800               | 1,800                        | 1,800                                | 1,800                         |
| 101-210.000-804.000                              | LEGAL FEES                             | 12,422              | 8,000                        | 3,939                                | 10,000                        |
| 101-210.000-804.200                              | LEGAL FEES - DISINCORPORATION          |                     | 27,000                       | 15,341                               | 10,000                        |
|  | Totals for dept 210.000-LEGAL SERVICES | <u>14,222</u>       | <u>36,800</u>                | <u>21,080</u>                        | <u>21,800</u>                 |
| <b>TOTAL APPROPRIATIONS</b>                      |  | <u>14,222</u>       | <u>36,800</u>                | <u>21,080</u>                        | <u>21,800</u>                 |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b> |  | <u>(14,222)</u>     | <u>(36,800)</u>              | <u>(21,080)</u>                      | <u>(21,800)</u>               |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER   | DESCRIPTION                  | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                                 |                              |                     |                              |                                      |                               |
| Dept 215.000-CLERK/TREASURER                          |                              |                     |                              |                                      |                               |
| 101-215.000-702.000                                   | SALARIES - WAGES FULL TIME   | 37,160              | 39,695                       | 41,358                               | 41,354                        |
| 101-215.000-704.000                                   | SOCIAL SECURITY              | 2,645               | 3,036                        | 2,920                                | 3,165                         |
| 101-215.000-705.000                                   | RETIREMENT FUND CONTRIBUTION | 4,127               | 4,334                        | 4,228                                | 4,594                         |
| 101-215.000-707.000                                   | DENTAL INSURANCE             | 621                 | 683                          | 606                                  | 779                           |
| 101-215.000-708.000                                   | VISION CARE REIMBURSEMENT    | 154                 | 200                          | 153                                  | 160                           |
| 101-215.000-709.000                                   | MEDICAL INSURANCE            | 6,403               | 6,921                        | 6,864                                | 7,096                         |
| 101-215.000-710.000                                   | LIFE INSURANCE               | 349                 | 365                          | 408                                  | 462                           |
| 101-215.000-711.000                                   | WORKER'S COMP INSURANCE      | 30                  |                              | 30                                   | 30                            |
| 101-215.000-727.000                                   | OFFICE SUPPLIES              | 1,518               | 1,500                        | 1,126                                | 1,500                         |
| 101-215.000-801.000 *                                 | PROFESSIONAL SERVICES        | 90,111              | 92,000                       | 86,809                               | 112,000                       |
| 101-215.000-804.100                                   | AUDIT SERVICES               | 3,687               | 3,765                        | 3,763                                | 3,900                         |
| 101-215.000-831.000                                   | TAX STATEMENT PREPARATION    | 1,042               | 1,200                        | 1,050                                | 1,200                         |
| 101-215.000-860.000                                   | TRANSPORTATION/TRAINING      | 3,306               | 3,000                        | 2,957                                | 3,300                         |
| 101-215.000-900.000                                   | PRINTING & PUBLISHING        | 762                 | 750                          | 2,636                                | 750                           |
| 101-215.000-900.210                                   | PRINTING CHARTER/ORDINANCES  | 540                 | 575                          | 540                                  | 575                           |
| 101-215.000-901.000                                   | RECODIFICATION               | 1,965               | 2,500                        |                                      | 2,500                         |
| 101-215.000-901.100                                   | RECODIFICATION - LEGAL FEES  |                     |                              |                                      | 2,500                         |
| 101-215.000-910.000                                   | INSURANCE                    | 2,605               | 2,600                        | 2,654                                | 2,700                         |
| 101-215.000-940.002                                   | OFFICE EQUIPMENT RENT        | 5,500               | 5,500                        | 5,500                                | 5,500                         |
| 101-215.000-956.000                                   | MISCELLANEOUS                | 21                  |                              |                                      |                               |
| 101-215.000-956.200                                   | BANK FEES                    | 375                 | 265                          | 257                                  | 300                           |
| Totals for dept 215.000-CLERK/TREASURER               |                              | 162,921             | 168,889                      | 163,859                              | 194,365                       |
| * NOTES TO BUDGET: DEPARTMENT 215.000 CLERK/TREASURER |                              |                     |                              |                                      |                               |
| 801.000   | PROFESSIONAL SERVICES        |                     |                              |                                      |                               |
|   | FOOTNOTE AMOUNTS:            |                     |                              |                                      | 8,000                         |
|   | AUGUST ELECTION              |                     |                              |                                      |                               |
|   | FOOTNOTE AMOUNTS:            |                     |                              |                                      | 8,000                         |
|   | NOVEMBER ELECTION            |                     |                              |                                      |                               |
|   | ACCOUNT '801.000' TOTAL      |                     |                              |                                      | 16,000                        |
|   | DEPT '215.000' TOTAL         |                     |                              |                                      | 16,000                        |
| TOTAL APPROPRIATIONS                                  |                              | 162,921             | 168,889                      | 163,859                              | 194,365                       |
| NET OF REVENUES/APPROPRIATIONS - FUND 101             |                              | (162,921)           | (168,889)                    | (163,859)                            | (194,365)                     |

# VILLAGE OF SPRING LAKE

## STORM WATER SYSTEM SUMMARY (226)

**Introductory Comments:** The State of Michigan permits the Village's ability to discharge water out of the storm sewer system into the Grand River and Spring Lake. A process for managing this permitted activity has been developed and is managed by the Grand Valley Metro Council (GVMC) and the Lower Grand River Watershed committee (LGRW). Through the permit process, the Village has taken many responsible steps to prevent illicit discharges of pollutants and reduce the amount of runoff that enters the various bodies of water that surround the Village.

In 2013, the Village of Spring Lake applied for a Storm Water Asset Management and Wastewater (SAW) grant through the Michigan Department of Environmental Quality to perform an inventory and condition assessment of underground assets. In 2014, the Village learned that funds for this program will be available in 2016. Once an assessment of underground utilities has been completed, the Village will develop a comprehensive utility improvement plan for Major and Local Streets, the Water Distribution System and the Storm and Sanitary Sewer Collection Systems. Until this time, the Department of Public Works will be using preventive and responsive measures to maintain the Village's storm water collection system. This includes routine assessment and cleaning of pipes and collection basins.

In the future, it is anticipated that the Village will need state licensed storm water operators in order to maintain the discharge permit. At present time, however, the permit process requires the development of an outfall inventory and proper ongoing maintenance of storm water system infrastructure. This budget includes Department of Public Works staff time to perform the outfall inventory at \$1,200, LGRW membership through GVMC \$8,000 and \$1,400 for storm sewer system cleaning and inspection.

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER  | DESCRIPTION                    | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|--------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                                |                     |                              |                                      |                               |
| Dept 226.000-STORM WATER SYSTEM                  |                                |                     |                              |                                      |                               |
| 101-226.000-702.123                              | SAW GRANT                      | 1,822               | 2,763                        | 1,806                                | 4,000                         |
| 101-226.000-703.000                              | SALARIES - WAGES PART TIME     | 26                  | 20                           | 26                                   | 150                           |
| 101-226.000-704.000                              | SOCIAL SECURITY                | 134                 | 211                          | 132                                  |                               |
| 101-226.000-705.000                              | RETIREMENT FUND CONTRIBUTION   | 5                   | 40                           | 46                                   | 42                            |
| 101-226.000-775.000                              | REPAIRS & MAINTENANCE SUPPLIES |                     | 3,000                        | 23                                   |                               |
| 101-226.000-801.000                              | PROFESSIONAL SERVICES          | 5,707               | 6,000                        | 7,310                                | 25,000                        |
| 101-226.000-801.150                              | STORM SEWER PERMIT ENGINEERING | 1,000               | 1,040                        | 1,000                                | 1,040                         |
| 101-226.000-802.001                              | LINE CLEANING & INSPECTION     |                     | 500                          |                                      | 500                           |
| 101-226.000-860.000                              | TRANSPORTATION/TRAINING        | 70                  | 125                          |                                      | 75                            |
| 101-226.000-910.000                              | INSURANCE                      | 90                  | 90                           | 85                                   | 90                            |
| 101-226.000-940.000                              | INTERNAL RENTAL                | 248                 | 200                          | 1,232                                | 1,500                         |
| Totals for dept 226.000-STORM WATER SYSTEM       |                                | 9,102               | 13,989                       | 11,660                               | 32,397                        |
| <b>TOTAL APPROPRIATIONS</b>                      |                                | <b>9,102</b>        | <b>13,989</b>                | <b>11,660</b>                        | <b>32,397</b>                 |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b> |                                | <b>(9,102)</b>      | <b>(13,989)</b>              | <b>(11,660)</b>                      | <b>(32,397)</b>               |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER  | DESCRIPTION                        | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|------------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>  |                                    |                     |                              |                                      |                               |
| Dept 265.000-VILLAGE HALL AND GROUNDS                          |                                    |                     |                              |                                      |                               |
| 101-265.000-702.000  | SALARIES - WAGES FULL TIME         | 6,721               | 5,002                        | 4,212                                | 5,000                         |
| 101-265.000-702.001  | SALARIES - OVERTIME PAY            | 136                 | 295                          | 117                                  | 200                           |
| 101-265.000-702.101  | SALARIES FULL TIME - TOWNSHIP HAI  | 250                 | 300                          | 67                                   | 100                           |
| 101-265.000-703.000  | SALARIES - WAGES PART TIME         | 1,078               | 900                          | 966                                  | 1,200                         |
| 101-265.000-703.101  | PART TIME WAGES - TOWNSHIP HALL    | 470                 | 200                          | 198                                  | 450                           |
| 101-265.000-703.441  | DPW SEASONAL                       | 178                 |                              |                                      |                               |
| 101-265.000-703.600  | CLEANING SERVICE                   | 6,900               | 7,000                        | 7,101                                | 7,400                         |
| 101-265.000-704.000  | SOCIAL SECURITY                    | 642                 | 879                          | 405                                  | 535                           |
| 101-265.000-705.000  | RETIREMENT FUND CONTRIBUTION       | 1,185               | 1,417                        | 1,115                                | 1,502                         |
| 101-265.000-707.000  | DENTAL INSURANCE                   | 148                 | 207                          | 125                                  | 251                           |
| 101-265.000-708.000  | VISION CARE REIMBURSEMENT          | 27                  | 73                           | 30                                   | 50                            |
| 101-265.000-709.000  | MEDICAL INSURANCE                  | 1,793               | 2,308                        | 1,656                                | 2,723                         |
| 101-265.000-710.000  | LIFE INSURANCE                     | 95                  | 95                           | 97                                   | 121                           |
| 101-265.000-711.000  | WORKER'S COMP INSURANCE            | 109                 | 150                          | 125                                  | 150                           |
| 101-265.000-775.100  | CUSTODIAL SUPPLIES                 | 2,131               | 2,250                        | 2,046                                | 2,250                         |
| 101-265.000-801.000  | PROFESSIONAL SERVICES              | 55                  | 2,500                        | 2,218                                | 2,500                         |
| 101-265.000-801.902  | CONTRACT - WORKERS                 | 372                 |                              |                                      |                               |
| 101-265.000-853.000  | TELEPHONE                          | 908                 | 875                          | 942                                  | 900                           |
| 101-265.000-910.000  | INSURANCE                          | 2,587               | 2,650                        | 2,266                                | 2,600                         |
| 101-265.000-920.000  | TOWNSHIP HALL UTILITIES            | 8,867               | 2,425                        | 2,409                                |                               |
| 101-265.000-921.000  | ELECTRIC SERVICE                   | 22,505              | 23,000                       | 19,692                               | 23,000                        |
| 101-265.000-922.000  | WATER & SEWER SERVICE              | 1,495               | 1,600                        | 1,541                                | 1,600                         |
| 101-265.000-923.000  | HEATING                            | 4,385               | 4,500                        | 3,940                                | 7,500                         |
| 101-265.000-931.000 *  | BUILDING REPAIRS & MAINTENANCE     | 13,361              | 13,000                       | 16,499                               | 10,000                        |
| 101-265.000-931.001  | BLDG REPAIRS/MAINT - TOWNSHIP HALI | 5,422               | 625                          | 607                                  |                               |
| 101-265.000-940.000  | INTERNAL RENTAL                    | 1,749               | 2,000                        | 1,065                                | 1,750                         |
| Totals for dept 265.000-VILLAGE HALL AND GROUNDS               |                                    | 83,569              | 74,251                       | 69,439                               | 71,782                        |
| * NOTES TO BUDGET: DEPARTMENT 265.000 VILLAGE HALL AND GROUNDS |                                    |                     |                              |                                      |                               |
| 931.000  | BUILDING REPAIRS & MAINTENANCE     |                     |                              |                                      |                               |
|  | FOOTNOTE AMOUNTS:                  |                     |                              |                                      | 770                           |
|  | ELEVATOR MAINTENANCE CONTRACT      |                     |                              |                                      |                               |
|  | DEPT '265.000' TOTAL               |                     |                              |                                      | 770                           |
| TOTAL APPROPRIATIONS   |                                    | 83,569              | 74,251                       | 69,439                               | 71,782                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 101                      |                                    | (83,569)            | (74,251)                     | (69,439)                             | (71,782)                      |

# VILLAGE OF SPRING LAKE

## BARBER SCHOOL (101)

**Introductory Comments:** In February 2015, Council contemplated the operating loss being experienced at Barber School. A public forum was scheduled and a number of local residents offered to serve on a committee (*Friends of Barber School*) to more thoroughly evaluate the fee structure for rentals, maintenance and operating costs, management of the facility and the organization of volunteers. Three Village residents and two Township residents make up the committee:

Ms. Traci Boon  
Ms. Stacie Stevens-Venhuizen  
Ms. Diane Schindlbeck  
Vacancy (Village Representative)  
Vacancy (Township Representative)

The committee is a recommending body only, but each member has a vested interest in seeing the structure remain open to the public and to be more self-sustaining in the future.



## VILLAGE OF SPRING LAKE



Parking lot issues at Barber School. There is a need for catch basin repairs and a mill/fill.



BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER   | DESCRIPTION                    | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|--------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>   |                                |                     |                              |                                      |                               |
| Dept 270.000-BARBER   | STREET SCHOOL BUILDING         |                     |                              |                                      |                               |
| 101-270.000-702.000   | SALARIES - WAGES FULL TIME     | 5,964               | 6,780                        | 4,935                                | 5,815                         |
| 101-270.000-702.001   | SALARIES - OVERTIME PAY        | 45                  | 100                          | 154                                  | 150                           |
| 101-270.000-703.000   | SALARIES - WAGES PART TIME     | 638                 | 1,437                        | 531                                  | 900                           |
| 101-270.000-703.441   | DPW SEASONAL                   | 567                 |                              |                                      |                               |
| 101-270.000-703.600   | CLEANING SERVICE               |                     |                              | 230                                  | 100                           |
| 101-270.000-704.000   | SOCIAL SECURITY                | 528                 | 636                          | 408                                  | 525                           |
| 101-270.000-705.000   | RETIREMENT FUND CONTRIBUTION   | 1,356               | 1,483                        | 1,476                                | 1,572                         |
| 101-270.000-707.000   | DENTAL INSURANCE               | 158                 | 198                          | 178                                  | 240                           |
| 101-270.000-708.000   | VISION CARE REIMBURSEMENT      | 34                  | 52                           | 36                                   | 50                            |
| 101-270.000-709.000   | MEDICAL INSURANCE              | 2,050               | 2,201                        | 2,422                                | 2,729                         |
| 101-270.000-710.000   | LIFE INSURANCE                 | 90                  | 95                           | 115                                  | 146                           |
| 101-270.000-711.000   | WORKER'S COMP INSURANCE        | 45                  | 60                           | 60                                   | 60                            |
| 101-270.000-775.000   | REPAIRS & MAINTENANCE SUPPLIES | 1,383               | 1,200                        | 555                                  | 1,200                         |
| 101-270.000-801.000   | PROFESSIONAL SERVICES          | 150                 |                              | 50                                   |                               |
| 101-270.000-801.902   | CONTRACT - WORKERS             | 334                 |                              |                                      |                               |
| 101-270.000-910.000   | INSURANCE                      | 440                 | 450                          | 363                                  | 425                           |
| 101-270.000-921.000   | ELECTRIC SERVICE               | 1,890               | 1,750                        | 1,817                                | 1,900                         |
| 101-270.000-922.000   | WATER & SEWER SERVICE          | 663                 | 850                          | 755                                  | 850                           |
| 101-270.000-923.000   | HEATING                        | 876                 | 1,100                        | 913                                  | 1,100                         |
| 101-270.000-931.000 *   | BUILDING REPAIRS & MAINTENANCE | 2,663               | 27,600                       | 10,313                               | 6,000                         |
| 101-270.000-940.000   | INTERNAL RENTAL                | 1,646               | 1,500                        | 1,655                                | 1,500                         |
| Totals for dept 270.000-BARBER STREET SCHOOL BUILDING               |                                | 21,520              | 47,492                       | 26,966                               | 25,262                        |
| * NOTES TO BUDGET: DEPARTMENT 270.000 BARBER STREET SCHOOL BUILDING |                                |                     |                              |                                      |                               |
| 931.000   | BUILDING REPAIRS & MAINTENANCE |                     |                              |                                      |                               |
|   | FOOTNOTE AMOUNTS:              |                     |                              |                                      | 2,000                         |
|   | BARBER SCHOOL PARKING LOT      |                     |                              |                                      |                               |
|   | DEPT '270.000' TOTAL           |                     |                              |                                      | 2,000                         |
| TOTAL APPROPRIATIONS  |                                | 21,520              | 47,492                       | 26,966                               | 25,262                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 101                           |                                | (21,520)            | (47,492)                     | (26,966)                             | (25,262)                      |

# VILLAGE OF SPRING LAKE

## FORESTRY (101)

**Introductory Comments:** This Department was new in Fiscal Year 2015/2106. It was created to better allow staff and Village Council to track activity related to tree expenditures and revenues (i.e. grants).

Pictured to the left is the tree nursery, which will be relocated from Marv's Bark Park to the Spring Lake Country Club (and from under Consumers Energy Transmission lines) thanks to a grant from the Victoria Verplank Memorial Fund that was created in her memory in 2014.



BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER  | DESCRIPTION                        | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|------------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                                    |                     |                              |                                      |                               |
| Dept 282.000-FORESTRY PROGRAM                    |                                    |                     |                              |                                      |                               |
| 101-282.000-702.000                              | SALARIES - WAGES FULL TIME         | 4,642               | 3,000                        | 2,017                                | 4,000                         |
| 101-282.000-702.001                              | SALARIES - OVERTIME PAY            | 144                 | 144                          | 234                                  | 300                           |
| 101-282.000-703.000                              | SALARIES - WAGES PART TIME         | 62                  | 500                          | 79                                   | 300                           |
| 101-282.000-704.000                              | SOCIAL SECURITY                    | 349                 | 464                          | 166                                  | 460                           |
| 101-282.000-705.000                              | RETIREMENT FUND CONTRIBUTION       |                     | 50                           |                                      | 53                            |
| 101-282.000-711.000                              | WORKER'S COMP INSURANCE            | 55                  | 60                           | 60                                   | 75                            |
| 101-282.000-740.000                              | OPERATING SUPPLIES                 | 242                 | 1,000                        |                                      | 500                           |
| 101-282.000-801.000                              | PROFESSIONAL SERVICES              | 680                 | 1,000                        | 350                                  | 1,000                         |
| 101-282.000-801.100                              | CONTRACT SERVICES - TREE MAINTENAN | 1,600               | 750                          |                                      | 1,750                         |
| 101-282.000-889.000                              | PROMOTIONS                         |                     | 100                          |                                      | 100                           |
| 101-282.000-940.000                              | INTERNAL RENTAL                    | 856                 | 1,100                        | 1,798                                | 2,000                         |
| 101-282.000-974.200                              | TREE PLANTING                      | 15,485              | 5,000                        | 5,097                                | 5,000                         |
| 101-282.000-978.730                              | TREE NURSERY                       | 3,500               | 7,500                        | 6,891                                | 7,500                         |
| Totals for dept 282.000-FORESTRY PROGRAM         |                                    | 27,615              | 20,668                       | 16,692                               | 23,038                        |
| <b>TOTAL APPROPRIATIONS</b>                      |                                    | 27,615              | 20,668                       | 16,692                               | 23,038                        |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b> |                                    | (27,615)            | (20,668)                     | (16,692)                             | (23,038)                      |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 101 GENERAL FUND

| GL NUMBER                                 | DESCRIPTION                 | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|-----------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| APPROPRIATIONS                            |                             |                     |                              |                                      |                               |
| Dept 301.000-POLICE DEPARTMENT            |                             |                     |                              |                                      |                               |
| 101-301.000-819.207                       | CONTRIBUTION TO POLICE FUND | 413,000             | 433,000                      | 433,000                              | 460,000                       |
| Totals for dept 301.000-POLICE DEPARTMENT |                             | <u>413,000</u>      | <u>433,000</u>               | <u>433,000</u>                       | <u>460,000</u>                |
| TOTAL APPROPRIATIONS                      |                             | <u>413,000</u>      | <u>433,000</u>               | <u>433,000</u>                       | <u>460,000</u>                |
| NET OF REVENUES/APPROPRIATIONS - FUND 101 |                             | (413,000)           | (433,000)                    | (433,000)                            | (460,000)                     |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 101 GENERAL FUND

| GL NUMBER                                 | DESCRIPTION      | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| APPROPRIATIONS                            |                  |                     |                              |                                      |                               |
| Dept 336.000-FIRE DEPARTMENT              |                  |                     |                              |                                      |                               |
| 101-336.000-921.000                       | ELECTRIC SERVICE | 372                 | 450                          | 421                                  | 450                           |
| 101-336.000-956.000                       | MISCELLANEOUS    | 766                 | 900                          | 582                                  | 800                           |
| Totals for dept 336.000-FIRE DEPARTMENT   |                  | <u>1,138</u>        | <u>1,350</u>                 | <u>1,003</u>                         | <u>1,250</u>                  |
| TOTAL APPROPRIATIONS                      |                  | <u>1,138</u>        | <u>1,350</u>                 | <u>1,003</u>                         | <u>1,250</u>                  |
| NET OF REVENUES/APPROPRIATIONS - FUND 101 |                  | <u>(1,138)</u>      | <u>(1,350)</u>               | <u>(1,003)</u>                       | <u>(1,250)</u>                |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER   | DESCRIPTION  | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|--|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                                 |  |                     |                              |                                      |                               |
| Dept 381.000-ZONING/PLANNING                          |  |                     |                              |                                      |                               |
| 101-381.000-702.000                                   | SALARIES - WAGES FULL TIME   | 21,797              | 22,119                       | 21,979                               | 23,500                        |
| 101-381.000-704.000                                   | SOCIAL SECURITY  | 1,591               | 1,700                        | 1,591                                | 1,760                         |
| 101-381.000-705.000                                   | RETIREMENT FUND CONTRIBUTION                                       | 4,181               | 4,442                        | 4,136                                | 4,709                         |
| 101-381.000-707.000                                   | DENTAL INSURANCE   | 583                 | 642                          | 579                                  | 782                           |
| 101-381.000-708.000                                   | VISION CARE REIMBURSEMENT  | 135                 | 135                          | 135                                  | 135                           |
| 101-381.000-709.000                                   | MEDICAL INSURANCE  | 5,641               | 6,048                        | 6,047                                | 6,653                         |
| 101-381.000-710.000                                   | LIFE INSURANCE   | 311                 | 400                          | 360                                  | 432                           |
| 101-381.000-711.000                                   | WORKER'S COMP INSURANCE  | 40                  | 205                          | 175                                  | 100                           |
| 101-381.000-727.000                                   | OFFICE SUPPLIES  | 674                 | 750                          | 817                                  | 700                           |
| 101-381.000-801.000 *                                 | PROFESSIONAL SERVICES  | 6,409               | 5,000                        | 1,750                                | 13,500                        |
| 101-381.000-801.350                                   | PLANNING - COLLABORATION   |                     | 16,500                       | 16,500                               | 16,500                        |
| 101-381.000-801.381                                   | ZONING - COLLABORATION   | 27,500              | 15,000                       | 15,000                               | 15,000                        |
| 101-381.000-804.000                                   | LEGAL FEES   | 15,331              | 1,250                        | 885                                  | 5,000                         |
| 101-381.000-860.000                                   | TRANSPORTATION/TRAINING  | 192                 | 250                          | 15                                   | 200                           |
| 101-381.000-900.000                                   | PRINTING & PUBLISHING  | 485                 | 450                          | 337                                  | 700                           |
| 101-381.000-910.000                                   | INSURANCE  | 91                  | 100                          | 85                                   | 100                           |
| 101-381.000-940.002                                   | OFFICE EQUIPMENT RENT  | 2,400               | 2,400                        | 2,400                                | 2,400                         |
| Totals for dept 381.000-ZONING/PLANNING               |  | 87,361              | 77,391                       | 72,791                               | 92,171                        |
| * NOTES TO BUDGET: DEPARTMENT 381.000 ZONING/PLANNING |  |                     |                              |                                      |                               |
| 801.000   | PROFESSIONAL SERVICES  |                     |                              |                                      |                               |
|   | FOOTNOTE AMOUNTS:  |                     |                              |                                      | 10,000                        |
|   | MASTER PLAN - NON DDA SHARE - WORK WILL BE COMPLETED IN FY 2018-19 |                     |                              |                                      |                               |
|   | DEPT '381.000' TOTAL   |                     |                              |                                      | 10,000                        |
| TOTAL APPROPRIATIONS                                  |  | 87,361              | 77,391                       | 72,791                               | 92,171                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 101             |  | (87,361)            | (77,391)                     | (72,791)                             | (92,171)                      |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER  | DESCRIPTION                    | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|--------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                              |                                |                     |                              |                                      |                               |
| Dept 441.000-DEPARTMENT OF PUBLIC WORKS            |                                |                     |                              |                                      |                               |
| 101-441.000-702.000                                | SALARIES - WAGES FULL TIME     | 33,063              | 35,281                       | 32,228                               | 33,000                        |
| 101-441.000-702.001                                | SALARIES - OVERTIME PAY        | 172                 | 2,500                        | 884                                  | 1,400                         |
| 101-441.000-702.003                                | SALARIES - ADMINISTRATION      | 8,774               | 8,976                        | 3,172                                | 4,000                         |
| 101-441.000-703.000                                | SALARIES - WAGES PART TIME     | 2,684               | 5,000                        | 3,422                                | 5,000                         |
| 101-441.000-703.001                                | PART TIME WAGES - OVERTIME     |                     |                              | 29                                   | 40                            |
| 101-441.000-703.002                                | PART TIME WAGES - ADMIN        | 259                 | 271                          | 83                                   | 250                           |
| 101-441.000-703.441                                | DPW SEASONAL                   | 919                 |                              |                                      |                               |
| 101-441.000-704.000                                | SOCIAL SECURITY                | 3,361               | 3,988                        | 2,927                                | 3,450                         |
| 101-441.000-705.000                                | RETIREMENT FUND CONTRIBUTION   | 7,570               | 8,774                        | 6,182                                | 9,300                         |
| 101-441.000-707.000                                | DENTAL INSURANCE               | 886                 | 1,428                        | 641                                  | 1,733                         |
| 101-441.000-708.000                                | VISION CARE REIMBURSEMENT      | 84                  | 350                          | 142                                  |                               |
| 101-441.000-709.000                                | MEDICAL INSURANCE              | 10,776              | 15,494                       | 8,482                                | 17,746                        |
| 101-441.000-710.000                                | LIFE INSURANCE                 | 548                 | 660                          | 469                                  | 574                           |
| 101-441.000-711.000                                | WORKER'S COMP INSURANCE        | 325                 | 400                          | 150                                  | 250                           |
| 101-441.000-727.000                                | OFFICE SUPPLIES                | 257                 | 350                          | 38                                   | 250                           |
| 101-441.000-740.000                                | OPERATING SUPPLIES             | 3,737               | 4,500                        | 2,699                                | 4,000                         |
| 101-441.000-740.002                                | DPW DRUG TESTING FEES          | 207                 | 200                          |                                      | 150                           |
| 101-441.000-740.220                                | CDL RENEWAL FEES               | 164                 | 200                          | 178                                  | 200                           |
| 101-441.000-741.000                                | CLOTHING                       | 440                 | 750                          | 564                                  | 750                           |
| 101-441.000-801.000                                | PROFESSIONAL SERVICES          | 2,962               | 17,000                       | 13,050                               | 17,000                        |
| 101-441.000-801.902                                | CONTRACT - WORKERS             | 979                 |                              |                                      |                               |
| 101-441.000-890.000                                | LEAF COLLECTION                | 3,400               | 3,500                        | 3,600                                | 4,000                         |
| 101-441.000-891.000                                | TRASH COLLECTION               | 4,086               | 4,200                        | 4,590                                | 4,000                         |
| 101-441.000-891.400                                | BRUSH CHIPPING                 |                     | 2,000                        |                                      |                               |
| 101-441.000-891.450                                | LEASE - BRUSH SITE             | 2,000               | 2,000                        | 2,000                                | 2,000                         |
| 101-441.000-900.000                                | PRINTING & PUBLISHING          |                     |                              | 153                                  |                               |
| 101-441.000-910.000                                | INSURANCE                      | 1,600               | 1,750                        | 1,787                                | 1,800                         |
| 101-441.000-921.000                                | ELECTRIC SERVICE               | 4,316               | 4,300                        | 3,894                                | 4,300                         |
| 101-441.000-922.000                                | WATER & SEWER SERVICE          | 1,215               | 1,500                        | 1,122                                | 1,200                         |
| 101-441.000-923.000                                | HEATING                        | 3,419               | 4,500                        | 3,245                                | 4,000                         |
| 101-441.000-931.000                                | BUILDING REPAIRS & MAINTENANCE | 6,716               | 7,500                        | 8,192                                | 3,000                         |
| 101-441.000-933.500                                | BRIDGE LIGHTING MAINTENANCE    | 241                 |                              | 169                                  |                               |
| 101-441.000-933.600                                | PARKING LOT MAINTENANCE        | 715                 |                              |                                      |                               |
| 101-441.000-940.000                                | INTERNAL RENTAL                | 20,336              | 20,000                       | 26,814                               | 27,000                        |
| 101-441.000-940.002                                | OFFICE EQUIPMENT RENT          |                     | 2,000                        | 2,000                                | 2,000                         |
| 101-441.000-956.000                                | MISCELLANEOUS                  |                     | 100                          |                                      |                               |
| Totals for dept 441.000-DEPARTMENT OF PUBLIC WORKS |                                | 126,211             | 159,472                      | 132,906                              | 152,393                       |
| <b>TOTAL APPROPRIATIONS</b>                        |                                | <b>126,211</b>      | <b>159,472</b>               | <b>132,906</b>                       | <b>152,393</b>                |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b>   |                                | <b>(126,211)</b>    | <b>(159,472)</b>             | <b>(132,906)</b>                     | <b>(152,393)</b>              |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER                                    | DESCRIPTION             | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|-------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| APPROPRIATIONS                               |                         |                     |                              |                                      |                               |
| Dept 441.100-CORRIDOR MAINTENANCE            |                         |                     |                              |                                      |                               |
| 101-441.100-922.001                          | SPRINKLING SYSTEM WATER | 5,246               |                              |                                      |                               |
| 101-441.100-933.100                          | SPRINKLER MAINTENANCE   | 17                  |                              |                                      |                               |
| 101-441.100-940.000                          | INTERNAL RENTAL         | 100                 |                              |                                      |                               |
| Totals for dept 441.100-CORRIDOR MAINTENANCE |                         | 5,363               |                              |                                      |                               |
| TOTAL APPROPRIATIONS                         |                         | 5,363               |                              |                                      |                               |
| NET OF REVENUES/APPROPRIATIONS - FUND 101    |                         | (5,363)             |                              |                                      |                               |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER                                 | DESCRIPTION         | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|---------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| APPROPRIATIONS                            |                     |                     |                              |                                      |                               |
| Dept 450.000                              | STREET LIGHTING     |                     |                              |                                      |                               |
| 101-450.000-921.000                       | ELECTRIC SERVICE    | 7,394               | 7,200                        | 5,438                                | 7,200                         |
| 101-450.000-921.100                       | M-104 STREET LIGHTS | 6,946               | 8,000                        | 8,395                                | 8,000                         |
| Totals for dept 450.000-STREET LIGHTING   |                     | 14,340              | 15,200                       | 13,833                               | 15,200                        |
| TOTAL APPROPRIATIONS                      |                     | 14,340              | 15,200                       | 13,833                               | 15,200                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 101 |                     | (14,340)            | (15,200)                     | (13,833)                             | (15,200)                      |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER  | DESCRIPTION                    | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|--------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                                |                     |                              |                                      |                               |
| Dept 551.000-TANGLEFOOT PARK                     |                                |                     |                              |                                      |                               |
| 101-551.000-702.000                              | SALARIES - WAGES FULL TIME     | 8,266               | 8,899                        | 7,403                                | 8,282                         |
| 101-551.000-702.001                              | SALARIES - OVERTIME PAY        | 38                  | 50                           | 70                                   | 50                            |
| 101-551.000-703.000                              | SALARIES - WAGES PART TIME     | 83                  | 351                          | 331                                  | 500                           |
| 101-551.000-703.001                              | PART TIME WAGES - OVERTIME     |                     |                              | 78                                   |                               |
| 101-551.000-703.400                              | PARK MANAGER                   | 13,938              | 14,000                       | 13,819                               | 15,400                        |
| 101-551.000-703.441                              | DPW SEASONAL                   | 138                 |                              |                                      |                               |
| 101-551.000-704.000                              | SOCIAL SECURITY                | 1,693               | 1,965                        | 1,637                                | 1,825                         |
| 101-551.000-705.000                              | RETIREMENT FUND CONTRIBUTION   | 965                 | 1,039                        | 1,019                                | 1,101                         |
| 101-551.000-707.000                              | DENTAL INSURANCE               | 118                 | 137                          | 112                                  | 166                           |
| 101-551.000-708.000                              | VISION CARE REIMBURSEMENT      | 33                  | 38                           | 31                                   | 38                            |
| 101-551.000-709.000                              | MEDICAL INSURANCE              | 1,147               | 1,305                        | 1,181                                | 1,497                         |
| 101-551.000-710.000                              | LIFE INSURANCE                 | 83                  | 96                           | 94                                   | 115                           |
| 101-551.000-711.000                              | WORKER'S COMP INSURANCE        | 135                 | 150                          | 135                                  | 165                           |
| 101-551.000-740.000                              | OPERATING SUPPLIES             | 1,652               | 1,000                        | 1,082                                | 1,000                         |
| 101-551.000-775.000                              | REPAIRS & MAINTENANCE SUPPLIES | 2,128               | 1,750                        | 1,372                                | 1,750                         |
| 101-551.000-801.000                              | PROFESSIONAL SERVICES          | 4,000               |                              | 1,631                                | 1,000                         |
| 101-551.000-801.902                              | CONTRACT - WORKERS             | 15                  |                              |                                      |                               |
| 101-551.000-853.200                              | INTERNET SERVICE               | 1,003               | 1,000                        | 672                                  | 1,000                         |
| 101-551.000-891.000                              | TRASH COLLECTION               | 862                 | 1,200                        | 773                                  | 1,050                         |
| 101-551.000-900.000                              | PRINTING & PUBLISHING          | 542                 | 600                          | 542                                  | 700                           |
| 101-551.000-910.000                              | INSURANCE                      | 800                 | 850                          | 1,036                                | 1,050                         |
| 101-551.000-921.000                              | ELECTRIC SERVICE               | 8,163               | 8,000                        | 8,728                                | 8,200                         |
| 101-551.000-922.000                              | WATER & SEWER SERVICE          | 2,449               | 3,100                        | 2,644                                | 2,800                         |
| 101-551.000-923.000                              | HEATING                        | 607                 | 600                          | 465                                  | 650                           |
| 101-551.000-931.000                              | BUILDING REPAIRS & MAINTENANCE | 13,630              | 10,000                       | 6,815                                | 10,000                        |
| 101-551.000-940.000                              | INTERNAL RENTAL                | 305                 | 1,200                        | 1,309                                | 1,200                         |
| 101-551.000-956.000                              | MISCELLANEOUS                  | 306                 | 500                          | 50                                   | 500                           |
| 101-551.000-976.551                              | TANGLEFOOT PARK - DOCK STORAGE | 2,500               | 4,500                        | 5,200                                | 3,000                         |
| Totals for dept 551.000-TANGLEFOOT PARK          |                                | 65,599              | 62,330                       | 58,229                               | 63,039                        |
| <b>TOTAL APPROPRIATIONS</b>                      |                                | 65,599              | 62,330                       | 58,229                               | 63,039                        |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b> |                                | (65,599)            | (62,330)                     | (58,229)                             | (63,039)                      |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER                                 | DESCRIPTION                        | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|------------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                     |                                    |                     |                              |                                      |                               |
| Dept 553.000-CENTRAL PARK                 |                                    |                     |                              |                                      |                               |
| 101-553.000-702.000                       | SALARIES - WAGES FULL TIME         | 12,932              | 10,516                       | 9,115                                | 12,000                        |
| 101-553.000-702.001                       | SALARIES - OVERTIME PAY            | 506                 | 202                          | 117                                  | 500                           |
| 101-553.000-703.000                       | SALARIES - WAGES PART TIME         | 2,409               | 8,200                        | 8,188                                | 8,987                         |
| 101-553.000-703.001                       | PART TIME WAGES - OVERTIME         | 414                 |                              | 107                                  | 400                           |
| 101-553.000-703.441                       | DPW SEASONAL                       | 4,935               |                              |                                      |                               |
| 101-553.000-704.000                       | SOCIAL SECURITY                    | 1,576               | 1,245                        | 1,309                                | 1,675                         |
| 101-553.000-705.000                       | RETIREMENT FUND CONTRIBUTION       | 1,956               | 1,881                        | 1,882                                | 1,994                         |
| 101-553.000-707.000                       | DENTAL INSURANCE                   | 156                 | 211                          | 176                                  | 256                           |
| 101-553.000-708.000                       | VISION CARE REIMBURSEMENT          | 18                  | 60                           | 39                                   | 60                            |
| 101-553.000-709.000                       | MEDICAL INSURANCE                  | 2,048               | 2,322                        | 2,440                                | 2,924                         |
| 101-553.000-710.000                       | LIFE INSURANCE                     | 101                 | 125                          | 126                                  | 160                           |
| 101-553.000-711.000                       | WORKER'S COMP INSURANCE            | 111                 | 125                          | 100                                  | 125                           |
| 101-553.000-740.000                       | OPERATING SUPPLIES                 | 2,842               | 1,800                        | 1,555                                | 1,500                         |
| 101-553.000-741.000                       | CLOTHING                           | 90                  | 125                          | 113                                  | 125                           |
| 101-553.000-775.000                       | REPAIRS & MAINTENANCE SUPPLIES     | 4,918               | 1,750                        | 1,705                                | 1,500                         |
| 101-553.000-775.435                       | CONSUMER'S ENERGY LICENSE          | 250                 | 250                          | 500                                  | 500                           |
| 101-553.000-776.500                       | DOG PARK                           | 818                 | 533                          |                                      | 1,000                         |
| 101-553.000-801.100                       | CONTRACT SERVICES - TREE MAINTENAN |                     | 6,300                        | 6,300                                | 1,500                         |
| 101-553.000-801.902                       | CONTRACT - WORKERS                 | 2,810               |                              |                                      |                               |
| 101-553.000-910.000                       | INSURANCE                          | 400                 | 900                          | 891                                  | 900                           |
| 101-553.000-921.000                       | ELECTRIC SERVICE                   | 915                 | 1,200                        | 1,204                                | 1,200                         |
| 101-553.000-922.000                       | WATER & SEWER SERVICE              | 731                 | 800                          | 686                                  | 800                           |
| 101-553.000-922.001                       | SPRINKLING SYSTEM WATER            | 2,824               | 4,500                        | 4,563                                | 3,000                         |
| 101-553.000-931.000                       | BUILDING REPAIRS & MAINTENANCE     | 1,224               | 2,000                        | 1,378                                | 4,000                         |
| 101-553.000-933.100                       | SPRINKLER MAINTENANCE              | 198                 | 1,000                        | 956                                  | 250                           |
| 101-553.000-940.000                       | INTERNAL RENTAL                    | 15,616              | 21,000                       | 20,405                               | 20,000                        |
| 101-553.000-974.000                       | SKATE RINK                         | 1,050               | 450                          | 446                                  | 1,500                         |
| Totals for dept 553.000-CENTRAL PARK      |                                    | 61,848              | 67,495                       | 64,301                               | 66,856                        |
| TOTAL APPROPRIATIONS                      |                                    | 61,848              | 67,495                       | 64,301                               | 66,856                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 101 |                                    | (61,848)            | (67,495)                     | (64,301)                             | (66,856)                      |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER  | DESCRIPTION                    | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|--------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                                |                     |                              |                                      |                               |
| Dept 555.000-MILL POINT PARK                     |                                |                     |                              |                                      |                               |
| 101-555.000-702.000                              | SALARIES - WAGES FULL TIME     | 6,612               | 7,495                        | 5,972                                | 7,000                         |
| 101-555.000-702.001                              | SALARIES - OVERTIME PAY        | 202                 | 347                          | 68                                   | 300                           |
| 101-555.000-703.000                              | SALARIES - WAGES PART TIME     | 1,416               | 4,308                        | 4,734                                | 4,625                         |
| 101-555.000-703.001                              | PART TIME WAGES - OVERTIME     | 14                  |                              | 62                                   | 75                            |
| 101-555.000-703.441                              | DPW SEASONAL                   | 2,107               |                              |                                      |                               |
| 101-555.000-704.000                              | SOCIAL SECURITY                | 767                 | 1,083                        | 809                                  | 920                           |
| 101-555.000-705.000                              | RETIREMENT FUND CONTRIBUTION   | 1,657               | 1,689                        | 1,820                                | 1,790                         |
| 101-555.000-707.000                              | DENTAL INSURANCE               | 156                 | 211                          | 176                                  | 256                           |
| 101-555.000-708.000                              | VISION CARE REIMBURSEMENT      | 18                  | 60                           | 39                                   | 60                            |
| 101-555.000-709.000                              | MEDICAL INSURANCE              | 2,048               | 2,322                        | 2,440                                | 2,924                         |
| 101-555.000-710.000                              | LIFE INSURANCE                 | 101                 | 120                          | 126                                  | 160                           |
| 101-555.000-711.000                              | WORKER'S COMP INSURANCE        | 59                  | 75                           | 75                                   | 80                            |
| 101-555.000-740.000                              | OPERATING SUPPLIES             | 2,317               | 1,200                        | 2,129                                | 1,850                         |
| 101-555.000-741.000                              | CLOTHING                       | 90                  | 150                          | 113                                  | 125                           |
| 101-555.000-775.000                              | REPAIRS & MAINTENANCE SUPPLIES | 1,239               | 2,500                        | 804                                  | 2,000                         |
| 101-555.000-775.400                              | MILL POINT - MAINTENANCE       | 1,197               | 4,000                        | 217                                  | 4,000                         |
| 101-555.000-801.902                              | CONTRACT - WORKERS             | 1,186               |                              |                                      |                               |
| 101-555.000-910.000                              | INSURANCE                      | 90                  |                              | 181                                  | 180                           |
| 101-555.000-921.000                              | ELECTRIC SERVICE               | 1,018               | 1,300                        | 1,034                                | 1,200                         |
| 101-555.000-922.000                              | WATER & SEWER SERVICE          | 702                 | 1,000                        | 733                                  | 1,000                         |
| 101-555.000-922.001                              | SPRINKLING SYSTEM WATER        | 2,044               | 2,000                        | 2,585                                | 2,100                         |
| 101-555.000-931.000                              | BUILDING REPAIRS & MAINTENANCE | 52                  | 3,000                        | 427                                  | 2,500                         |
| 101-555.000-933.100                              | SPRINKLER MAINTENANCE          |                     | 200                          | 146                                  | 200                           |
| 101-555.000-940.000                              | INTERNAL RENTAL                | 9,550               | 8,000                        | 9,468                                | 10,000                        |
| 101-555.000-976.162                              | MILL POINT- DOCK STORAGE       | 3,500               | 1,500                        | 1,800                                | 1,500                         |
| Totals for dept 555.000-MILL POINT PARK          |                                | 38,142              | 42,560                       | 35,958                               | 44,845                        |
| <b>TOTAL APPROPRIATIONS</b>                      |                                | <b>38,142</b>       | <b>42,560</b>                | <b>35,958</b>                        | <b>44,845</b>                 |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b> |                                | <b>(38,142)</b>     | <b>(42,560)</b>              | <b>(35,958)</b>                      | <b>(44,845)</b>               |

## BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER  | DESCRIPTION                    | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|--------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                                |                     |                              |                                      |                               |
| Dept 557.000-LAKESIDE BEACH                      |                                |                     |                              |                                      |                               |
| 101-557.000-702.000                              | SALARIES - WAGES FULL TIME     | 2,449               | 3,046                        | 2,505                                | 3,000                         |
| 101-557.000-702.001                              | SALARIES - OVERTIME PAY        | 43                  | 103                          | 49                                   | 100                           |
| 101-557.000-703.000                              | SALARIES - WAGES PART TIME     | 144                 | 1,786                        | 1,702                                | 1,800                         |
| 101-557.000-703.001                              | PART TIME WAGES - OVERTIME     | 112                 |                              | 54                                   | 100                           |
| 101-557.000-703.441                              | DPW SEASONAL                   | 1,644               |                              |                                      |                               |
| 101-557.000-704.000                              | SOCIAL SECURITY                | 328                 | 378                          | 322                                  | 432                           |
| 101-557.000-705.000                              | RETIREMENT FUND CONTRIBUTION   | 899                 | 936                          | 984                                  | 992                           |
| 101-557.000-707.000                              | DENTAL INSURANCE               | 92                  | 124                          | 100                                  | 151                           |
| 101-557.000-708.000                              | VISION CARE REIMBURSEMENT      | 10                  | 34                           | 20                                   | 30                            |
| 101-557.000-709.000                              | MEDICAL INSURANCE              | 1,152               | 1,336                        | 1,334                                | 1,685                         |
| 101-557.000-710.000                              | LIFE INSURANCE                 | 57                  | 70                           | 68                                   | 88                            |
| 101-557.000-711.000                              | WORKER'S COMP INSURANCE        | 26                  | 75                           | 25                                   | 100                           |
| 101-557.000-740.000                              | OPERATING SUPPLIES             | 783                 | 750                          | 224                                  | 750                           |
| 101-557.000-741.000                              | CLOTHING                       | 90                  | 150                          | 113                                  | 150                           |
| 101-557.000-775.000                              | REPAIRS & MAINTENANCE SUPPLIES | 670                 | 600                          | 359                                  | 600                           |
| 101-557.000-801.902                              | CONTRACT - WORKERS             | 572                 |                              |                                      |                               |
| 101-557.000-910.000                              | INSURANCE                      | 80                  | 85                           | 181                                  | 181                           |
| 101-557.000-921.000                              | ELECTRIC SERVICE               | 309                 | 350                          | 311                                  | 350                           |
| 101-557.000-922.000                              | WATER & SEWER SERVICE          | 479                 | 600                          | 445                                  | 600                           |
| 101-557.000-931.000                              | BUILDING REPAIRS & MAINTENANCE | 5,963               | 4,250                        | 1,785                                | 3,000                         |
| 101-557.000-940.000                              | INTERNAL RENTAL                | 3,617               | 2,750                        | 2,540                                | 3,500                         |
| Totals for dept 557.000-LAKESIDE BEACH           |                                | 19,519              | 17,423                       | 13,121                               | 17,609                        |
| <b>TOTAL APPROPRIATIONS</b>                      |                                | 19,519              | 17,423                       | 13,121                               | 17,609                        |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b> |                                | (19,519)            | (17,423)                     | (13,121)                             | (17,609)                      |

## BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER  | DESCRIPTION                    | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|--------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                                |                     |                              |                                      |                               |
| Dept 692.000-PARKS                               | MAINTENANCE                    |                     |                              |                                      |                               |
| 101-692.000-702.000                              | SALARIES - WAGES FULL TIME     | 7,361               | 9,758                        | 9,660                                | 9,003                         |
| 101-692.000-702.001                              | SALARIES - OVERTIME PAY        |                     | 103                          | 249                                  | 120                           |
| 101-692.000-703.000                              | SALARIES - WAGES PART TIME     | 2,139               | 1,800                        | 1,852                                | 1,900                         |
| 101-692.000-703.001                              | PART TIME WAGES - OVERTIME     | 56                  | 50                           | 14                                   | 50                            |
| 101-692.000-703.441                              | DPW SEASONAL                   | 511                 |                              |                                      |                               |
| 101-692.000-704.000                              | SOCIAL SECURITY                | 738                 | 1,200                        | 852                                  | 850                           |
| 101-692.000-705.000                              | RETIREMENT FUND CONTRIBUTION   | 968                 | 945                          | 1,294                                | 1,002                         |
| 101-692.000-707.000                              | DENTAL INSURANCE               | 82                  | 114                          | 90                                   | 138                           |
| 101-692.000-708.000                              | VISION CARE REIMBURSEMENT      | 8                   | 32                           | 18                                   | 32                            |
| 101-692.000-709.000                              | MEDICAL INSURANCE              | 1,112               | 1,294                        | 1,291                                | 1,639                         |
| 101-692.000-710.000                              | LIFE INSURANCE                 | 51                  | 60                           | 62                                   | 80                            |
| 101-692.000-711.000                              | WORKER'S COMP INSURANCE        | 45                  | 75                           | 45                                   | 75                            |
| 101-692.000-727.000                              | OFFICE SUPPLIES                |                     |                              | 158                                  | 125                           |
| 101-692.000-740.000                              | OPERATING SUPPLIES             | (169)               | 750                          | 239                                  | 600                           |
| 101-692.000-740.002                              | DPW DRUG TESTING FEES          |                     | 20                           |                                      |                               |
| 101-692.000-740.220                              | CDL RENEWAL FEES               | 134                 | 105                          | 85                                   | 125                           |
| 101-692.000-741.000                              | CLOTHING                       | 90                  | 150                          | 79                                   | 100                           |
| 101-692.000-775.000                              | REPAIRS & MAINTENANCE SUPPLIES | 714                 | 378                          | 33                                   | 750                           |
| 101-692.000-801.000                              | PROFESSIONAL SERVICES          | 252                 |                              |                                      |                               |
| 101-692.000-801.902                              | CONTRACT - WORKERS             | 970                 |                              |                                      |                               |
| 101-692.000-910.000                              | INSURANCE                      | 2,000               | 2,103                        | 2,103                                | 2,200                         |
| 101-692.000-921.000                              | ELECTRIC SERVICE               | 493                 | 600                          | 489                                  | 500                           |
| 101-692.000-922.000                              | WATER & SEWER SERVICE          | 186                 |                              |                                      | 300                           |
| 101-692.000-922.001                              | SPRINKLING SYSTEM WATER        | 2,158               |                              |                                      |                               |
| 101-692.000-933.100                              | SPRINKLER MAINTENANCE          |                     | 250                          |                                      | 250                           |
| 101-692.000-940.000                              | INTERNAL RENTAL                | 8,571               | 5,500                        | 6,085                                | 3,500                         |
| Totals for dept 692.000-PARKS MAINTENANCE        |                                | 28,470              | 25,287                       | 24,698                               | 23,339                        |
| <b>TOTAL APPROPRIATIONS</b>                      |                                | 28,470              | 25,287                       | 24,698                               | 23,339                        |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b> |                                | (28,470)            | (25,287)                     | (24,698)                             | (23,339)                      |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER   | DESCRIPTION                         | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|-------------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                                     |                                     |                     |                              |                                      |                               |
| Dept 857.000-COMMUNITY PROMOTION                          |                                     |                     |                              |                                      |                               |
| 101-857.000-702.000                                       | SALARIES - WAGES FULL TIME          | 4,468               | 5,670                        | 3,796                                | 4,350                         |
| 101-857.000-702.001                                       | SALARIES - OVERTIME PAY             | 147                 | 206                          | 39                                   | 120                           |
| 101-857.000-703.000                                       | SALARIES - WAGES PART TIME          | 853                 | 614                          | 773                                  | 1,202                         |
| 101-857.000-703.001                                       | PART TIME WAGES - OVERTIME          | 88                  |                              | 93                                   |                               |
| 101-857.000-703.300                                       | CROSSING GUARDS                     | 6,909               | 6,586                        | 6,662                                | 7,040                         |
| 101-857.000-703.441                                       | DPW SEASONAL                        | 275                 |                              |                                      |                               |
| 101-857.000-704.000                                       | SOCIAL SECURITY                     | 957                 | 1,000                        | 858                                  | 975                           |
| 101-857.000-705.000                                       | RETIREMENT FUND CONTRIBUTION        | 95                  | 72                           | 227                                  | 200                           |
| 101-857.000-711.000                                       | WORKER'S COMP INSURANCE             | 41                  | 50                           | 50                                   | 50                            |
| 101-857.000-801.902                                       | CONTRACT - WORKERS                  | 68                  |                              |                                      |                               |
| 101-857.000-881.000 *                                     | COAST GUARD FESTIVAL                | 3,870               | 2,500                        | 1,583                                | 4,500                         |
| 101-857.000-886.500                                       | CHAMBER DUES                        |                     | 600                          | 13                                   |                               |
| 101-857.000-889.000                                       | PROMOTIONS                          | 3,096               | 3,600                        | 2,435                                | 3,200                         |
| 101-857.000-889.100                                       | NEWSLETTER                          | 153                 | 2,000                        | 1,601                                | 1,750                         |
| 101-857.000-889.200                                       | WEB SITE                            | 1,997               | 600                          | 660                                  | 600                           |
| 101-857.000-940.000                                       | INTERNAL RENTAL                     | 2,033               | 1,000                        | 1,503                                | 2,000                         |
| Totals for dept 857.000-COMMUNITY PROMOTION               |                                     | 25,050              | 24,498                       | 20,293                               | 25,987                        |
| * NOTES TO BUDGET: DEPARTMENT 857.000 COMMUNITY PROMOTION |                                     |                     |                              |                                      |                               |
| 881.000   | COAST GUARD FESTIVAL                |                     |                              |                                      |                               |
|   | FOOTNOTE AMOUNTS:                   |                     |                              |                                      | 4,500                         |
|   | VILLAGE HOSTS DINNER IN AUGUST 2017 |                     |                              |                                      |                               |
|   | DEPT '857.000' TOTAL                |                     |                              |                                      | 4,500                         |
| TOTAL APPROPRIATIONS                                      |                                     | 25,050              | 24,498                       | 20,293                               | 25,987                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 101                 |                                     | (25,050)            | (24,498)                     | (20,293)                             | (25,987)                      |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 101 GENERAL FUND

| GL NUMBER                                 | DESCRIPTION                  | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| APPROPRIATIONS                            |                              |                     |                              |                                      |                               |
| Dept 941.000-OTHER                        |                              |                     |                              |                                      |                               |
| 101-941.000-995.500                       | MILL POINT B/F LOAN          | 11,184              | 11,408                       | 11,408                               | 11,636                        |
| 101-941.000-995.525                       | MILL POINT B/F LOAN INTEREST | 1,411               | 1,187                        | 1,187                                | 959                           |
| Totals for dept 941.000-OTHER             |                              | 12,595              | 12,595                       | 12,595                               | 12,595                        |
| TOTAL APPROPRIATIONS                      |                              | 12,595              | 12,595                       | 12,595                               | 12,595                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 101 |                              | (12,595)            | (12,595)                     | (12,595)                             | (12,595)                      |

# VILLAGE OF SPRING LAKE

## MAJOR STREET FUND SUMMARY (202)

**Introductory Comments:** Designation of (and criteria for) Major Streets are established by the Michigan Department of Transportation (MDOT). They are major traffic routes within the Village of Spring Lake. A map that indicates the major street system is included with the supplemental information that follows this budget document. The Major Street System receives a greater per mile funding for maintenance and repairs from the state gas tax revenues than does the Local Street System.



BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 202 MAJOR STREET FUND

| GL NUMBER                                | DESCRIPTION                     | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|---------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                |                                 |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES            |                                 |                     |                              |                                      |                               |
| 202-000.000-575.100                      | ST SHARED REV-GAS & WEIGHT TAX  | 134,211             | 153,000                      | 154,325                              | 160,000                       |
| 202-000.000-595.000                      | TELECOMMUNICATIONS FEE (2002)   | 8,885               | 5,500                        | 8,674                                | 5,500                         |
| 202-000.000-664.000                      | INTEREST & DIVIDEND INCOME      | 574                 | 300                          | 631                                  | 500                           |
| 202-000.000-676.204                      | CONTRIBUTION FROM STREET FUND   |                     |                              |                                      | 15,000                        |
| 202-000.000-676.236                      | TRANSFER FROM DDA FUND          | 3,500               |                              |                                      |                               |
| 202-000.000-677.101                      | STATE MAINTENANCE REIMBURSEMENT | 27,158              | 23,575                       | 23,593                               | 21,000                        |
| 202-000.000-695.000                      | APPROPRIATION FROM FUND BALANCE |                     | 16,787                       |                                      |                               |
| Totals for dept 000.000-GENERAL SERVICES |                                 | <u>174,328</u>      | <u>199,162</u>               | <u>187,223</u>                       | <u>202,000</u>                |
| <b>TOTAL ESTIMATED REVENUES</b>          |                                 | <u>174,328</u>      | <u>199,162</u>               | <u>187,223</u>                       | <u>202,000</u>                |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 202 MAJOR STREET FUND

| GL NUMBER  | DESCRIPTION         | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|---------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                     |                     |                              |                                      |                               |
| Dept 451.000-CONSTRUCTION                        |                     |                     |                              |                                      |                               |
| 202-451.000-820.000                              | ENGINEERING         | 4,419               |                              |                                      | 10,000                        |
| 202-451.000-820.202                              | MPO DUES - WESTPLAN | 1,010               | 1,050                        | 1,010                                | 1,050                         |
| 202-451.000-978.000                              | PAVING              |                     | 34,000                       | 2,000                                | 60,000                        |
| Totals for dept 451.000-CONSTRUCTION             |                     | <u>5,429</u>        | <u>35,050</u>                | <u>3,010</u>                         | <u>71,050</u>                 |
| <b>TOTAL APPROPRIATIONS</b>                      |                     | <u>5,429</u>        | <u>35,050</u>                | <u>3,010</u>                         | <u>71,050</u>                 |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b> |                     | <u>(5,429)</u>      | <u>(35,050)</u>              | <u>(3,010)</u>                       | <u>(71,050)</u>               |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 202 MAJOR STREET FUND

| GL NUMBER  | DESCRIPTION                    | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|--------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>  |                                |                     |                              |                                      |                               |
| Dept 463.000-ROUTINE STREET MAINTENANCE                          |                                |                     |                              |                                      |                               |
| 202-463.000-702.000  | SALARIES - WAGES FULL TIME     | 4,173               | 7,278                        | 6,447                                | 5,134                         |
| 202-463.000-702.001  | SALARIES - OVERTIME PAY        | 186                 | 253                          | 179                                  | 250                           |
| 202-463.000-703.000  | SALARIES - WAGES PART TIME     | 455                 | 1,077                        | 1,266                                | 1,200                         |
| 202-463.000-703.441  | DPW SEASONAL                   | 271                 |                              |                                      |                               |
| 202-463.000-704.000  | SOCIAL SECURITY                | 370                 | 658                          | 575                                  | 677                           |
| 202-463.000-704.500  | UNEMPLOYMENT INSURANCE         |                     | 100                          |                                      |                               |
| 202-463.000-705.000  | RETIREMENT FUND CONTRIBUTION   | 1,570               | 1,636                        | 1,719                                | 1,734                         |
| 202-463.000-707.000  | DENTAL INSURANCE               | 166                 | 237                          | 185                                  | 288                           |
| 202-463.000-708.000  | VISION CARE REIMBURSEMENT      | 19                  | 61                           | 34                                   | 61                            |
| 202-463.000-709.000  | MEDICAL INSURANCE              | 2,317               | 2,671                        | 2,688                                | 3,369                         |
| 202-463.000-710.000  | LIFE INSURANCE                 | 92                  | 125                          | 113                                  | 146                           |
| 202-463.000-711.000  | WORKER'S COMP INSURANCE        | 95                  | 150                          | 224                                  | 375                           |
| 202-463.000-740.220  | CDL RENEWAL FEES               |                     |                              | 166                                  | 75                            |
| 202-463.000-741.000  | CLOTHING                       |                     |                              | 34                                   | 50                            |
| 202-463.000-775.000  | REPAIRS & MAINTENANCE SUPPLIES | 4,617               | 3,500                        | 894                                  | 4,000                         |
| 202-463.000-801.000 *  | PROFESSIONAL SERVICES          |                     |                              | 3,050                                | 5,000                         |
| 202-463.000-801.902  | CONTRACT - WORKERS             | 30                  | 100                          |                                      |                               |
| 202-463.000-818.203  | CONTRIBUTION TO LOCAL STREETS  | 43,400              | 60,000                       | 40,000                               |                               |
| 202-463.000-820.100  | STREET SWEEPING                | 2,592               | 4,000                        | 1,920                                | 3,500                         |
| 202-463.000-820.200  | STREET CRACK SEALING           |                     | 5,000                        |                                      | 5,000                         |
| 202-463.000-821.600  | SURFACE REPAIR                 |                     | 2,000                        |                                      | 2,000                         |
| 202-463.000-887.208  | NON MOTORIZED PATHWAY EXPENSE  | 6,525               |                              |                                      | 3,500                         |
| 202-463.000-893.000  | CATCH BASIN CLEANING           | 1,733               | 2,500                        |                                      | 2,500                         |
| 202-463.000-931.007  | PAVEMENT MARKING               | 3,224               | 4,000                        |                                      | 3,250                         |
| 202-463.000-940.000  | INTERNAL RENTAL                | 2,419               | 4,500                        | 4,887                                | 4,000                         |
| Totals for dept 463.000-ROUTINE STREET MAINTENANCE               |                                | 74,254              | 99,846                       | 64,381                               | 46,109                        |
| * NOTES TO BUDGET: DEPARTMENT 463.000 ROUTINE STREET MAINTENANCE |                                |                     |                              |                                      |                               |
| 801.000  | PROFESSIONAL SERVICES          |                     |                              |                                      |                               |
|  | FOOTNOTE AMOUNTS:              |                     |                              |                                      | 5,000                         |
|  | TREE REMOVAL                   |                     |                              |                                      |                               |
|  | DEPT '463.000' TOTAL           |                     |                              |                                      | 5,000                         |
| TOTAL APPROPRIATIONS   |                                | 74,254              | 99,846                       | 64,381                               | 46,109                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 202                        |                                | (74,254)            | (99,846)                     | (64,381)                             | (46,109)                      |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 202 MAJOR STREET FUND

| GL NUMBER  | DESCRIPTION                  | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                              |                     |                              |                                      |                               |
| Dept 478.000-WINTER MAINTENANCE                  |                              |                     |                              |                                      |                               |
| 202-478.000-702.000                              | SALARIES - WAGES FULL TIME   | 5,032               | 4,503                        | 4,751                                | 6,183                         |
| 202-478.000-702.001                              | SALARIES - OVERTIME PAY      | 800                 | 1,287                        | 1,245                                | 2,000                         |
| 202-478.000-703.000                              | SALARIES - WAGES PART TIME   | 77                  | 377                          | 249                                  | 400                           |
| 202-478.000-704.000                              | SOCIAL SECURITY              | 432                 | 625                          | 456                                  | 700                           |
| 202-478.000-705.000                              | RETIREMENT FUND CONTRIBUTION | 1,570               | 1,636                        | 1,719                                | 1,734                         |
| 202-478.000-707.000                              | DENTAL INSURANCE             | 166                 | 237                          | 185                                  | 288                           |
| 202-478.000-708.000                              | VISION CARE REIMBURSEMENT    | 19                  | 61                           | 34                                   | 60                            |
| 202-478.000-709.000                              | MEDICAL INSURANCE            | 2,317               | 2,671                        | 2,666                                | 3,369                         |
| 202-478.000-710.000                              | LIFE INSURANCE               | 92                  | 125                          | 113                                  | 146                           |
| 202-478.000-711.000                              | WORKER'S COMP INSURANCE      | 162                 | 250                          | 250                                  | 275                           |
| 202-478.000-740.000                              | OPERATING SUPPLIES           | 5,483               | 2,000                        | 1,563                                | 5,000                         |
| 202-478.000-940.000                              | INTERNAL RENTAL              | 6,587               | 7,000                        | 6,807                                | 12,000                        |
| Totals for dept 478.000-WINTER MAINTENANCE       |                              | <u>22,737</u>       | <u>20,772</u>                | <u>20,038</u>                        | <u>32,155</u>                 |
| <b>TOTAL APPROPRIATIONS</b>                      |                              | <u>22,737</u>       | <u>20,772</u>                | <u>20,038</u>                        | <u>32,155</u>                 |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b> |                              | <u>(22,737)</u>     | <u>(20,772)</u>              | <u>(20,038)</u>                      | <u>(32,155)</u>               |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 202 MAJOR STREET FUND

| GL NUMBER   | DESCRIPTION                  | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                               |                              |                     |                              |                                      |                               |
| Dept 480.000-STATE                                  | TRUNKLINE MAINTENANCE        |                     |                              |                                      |                               |
| 202-480.000-702.000                                 | SALARIES - WAGES FULL TIME   | 2,410               | 3,291                        | 2,399                                | 3,090                         |
| 202-480.000-702.001                                 | SALARIES - OVERTIME PAY      | 909                 | 1,112                        | 234                                  | 1,000                         |
| 202-480.000-703.000                                 | SALARIES - WAGES PART TIME   | 141                 | 875                          | 315                                  | 600                           |
| 202-480.000-703.441                                 | DPW SEASONAL                 | 63                  |                              |                                      |                               |
| 202-480.000-704.000                                 | SOCIAL SECURITY              | 311                 | 404                          | 270                                  | 400                           |
| 202-480.000-705.000                                 | RETIREMENT FUND CONTRIBUTION | 1,123               | 1,200                        | 1,289                                | 1,272                         |
| 202-480.000-706.000                                 | STREET BENEFITS              | 903                 | 1,000                        | 781                                  | 1,000                         |
| 202-480.000-707.000                                 | DENTAL INSURANCE             | 109                 | 144                          | 130                                  | 175                           |
| 202-480.000-708.000                                 | VISION CARE REIMBURSEMENT    | 11                  | 41                           | 26                                   | 40                            |
| 202-480.000-709.000                                 | MEDICAL INSURANCE            | 1,507               | 1,652                        | 1,872                                | 2,125                         |
| 202-480.000-710.000                                 | LIFE INSURANCE               |                     |                              |                                      | 115                           |
| 202-480.000-711.000                                 | WORKER'S COMP INSURANCE      | 53                  | 100                          | 100                                  | 125                           |
| 202-480.000-801.000                                 | PROFESSIONAL SERVICES        | 3,622               |                              |                                      |                               |
| 202-480.000-801.902                                 | CONTRACT - WORKERS           | 258                 |                              |                                      |                               |
| 202-480.000-931.001                                 | M-104 TRAFFIC SERVICES-SIGN  | 475                 | 500                          | 263                                  | 500                           |
| 202-480.000-931.002                                 | M-104 TREES & SHRUBS         | 2,500               | 2,500                        | 350                                  | 2,500                         |
| 202-480.000-931.003                                 | M-104 STREET SWEEPING        | 3,888               | 5,000                        | 3,888                                | 5,000                         |
| 202-480.000-931.004                                 | M-104 GRASS & WEED CONTROL   | 1,130               | 2,500                        | 1,104                                | 2,500                         |
| 202-480.000-931.005                                 | M-104 DRAINAGE & BACKSLOPES  | 15                  | 5,000                        |                                      | 2,500                         |
| 202-480.000-931.007                                 | M-104 PAVEMENT MARKING       |                     | 500                          |                                      | 500                           |
| 202-480.000-940.000                                 | INTERNAL RENTAL              | 2,969               | 2,500                        | 2,067                                | 5,000                         |
| Totals for dept 480.000-STATE TRUNKLINE MAINTENANCE |                              | 22,397              | 28,319                       | 15,088                               | 28,442                        |
| <b>TOTAL APPROPRIATIONS</b>                         |                              | 22,397              | 28,319                       | 15,088                               | 28,442                        |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b>    |                              | (22,397)            | (28,319)                     | (15,088)                             | (28,442)                      |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 202 MAJOR STREET FUND

| GL NUMBER  | DESCRIPTION                  | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                              |                     |                              |                                      |                               |
| Dept 482.000-ADMINISTRATION                      |                              |                     |                              |                                      |                               |
| 202-482.000-702.000                              | SALARIES - WAGES FULL TIME   | 4,827               | 4,500                        | 3,896                                | 4,000                         |
| 202-482.000-704.000                              | SOCIAL SECURITY              | 358                 | 503                          | 288                                  | 330                           |
| 202-482.000-705.000                              | RETIREMENT FUND CONTRIBUTION | 444                 | 500                          | 423                                  | 530                           |
| 202-482.000-707.000                              | DENTAL INSURANCE             | 73                  | 114                          | 51                                   | 140                           |
| 202-482.000-708.000                              | VISION CARE REIMBURSEMENT    | 9                   | 18                           | 9                                    | 10                            |
| 202-482.000-709.000                              | MEDICAL INSURANCE            | 383                 | 638                          | 168                                  | 702                           |
| 202-482.000-710.000                              | LIFE INSURANCE               | 33                  | 40                           | 25                                   | 30                            |
| 202-482.000-711.000                              | WORKER'S COMP INSURANCE      | 52                  | 100                          | 100                                  | 100                           |
| 202-482.000-801.000                              | PROFESSIONAL SERVICES        | 371                 | 3,000                        | 2,595                                | 3,000                         |
| 202-482.000-801.172                              | DISINCORPORATION EXPENSE     |                     | 1,000                        | 1,164                                |                               |
| 202-482.000-804.100                              | AUDIT SERVICES               | 650                 | 860                          | 860                                  | 900                           |
| 202-482.000-860.000                              | TRANSPORTATION/TRAINING      | 245                 | 250                          |                                      | 250                           |
| 202-482.000-940.000                              | INTERNAL RENTAL              | 36                  | 100                          | 15                                   | 100                           |
| 202-482.000-956.200                              | BANK FEES                    | 23                  | 50                           | 30                                   | 50                            |
| Totals for dept 482.000-ADMINISTRATION           |                              | 7,504               | 11,673                       | 9,624                                | 10,142                        |
| <b>TOTAL APPROPRIATIONS</b>                      |                              | 7,504               | 11,673                       | 9,624                                | 10,142                        |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b> |                              | (7,504)             | (11,673)                     | (9,624)                              | (10,142)                      |

# Paser Ratings 2016



November 8, 2017

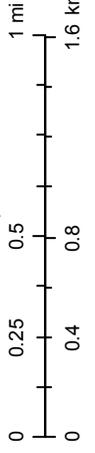
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# VILLAGE OF SPRING LAKE

## LOCAL STREET FUND SUMMARY (203)

**Introductory Comments:** Designation of (and criteria for) Local Streets are established by the Michigan Department of Transportation (MDOT). The Local Street System streets are the feeder streets to the Major Street system within the Village of Spring Lake. An Act 51 Street Designation Map deciphering the Local Street System is included with the supplemental information that follows the budget document. The Local Street System receives less per mile funding for maintenance and repair from the state gas and weight tax revenues than does the Major Street system.

In 2013, the Village of Spring Lake applied for a Storm Water Asset Management and Wastewater (SAW) grant through the Michigan Department of Environmental Quality to perform an inventory and condition assessment of underground assets. In 2014, the Village learned that funds for this program would be available in 2016. Once an assessment of underground utilities has been completed, the Village will develop a comprehensive utility improvement plan for Major and Local Streets, the Water Distribution System and the Storm and Sanitary Sewer Collection Systems. Until this time, the Department of Public Works will be using preventive and responsive measures to maintain the Village's street network.

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 203 LOCAL STREET FUND

| GL NUMBER                                 | DESCRIPTION                      | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|----------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                 |                                  |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES             |                                  |                     |                              |                                      |                               |
| 203-000.000-575.100                       | ST SHARED REV-GAS & WEIGHT TAX   | 70,751              | 50,600                       | 50,639                               | 47,200                        |
| 203-000.000-575.250                       | ST SHARED REVENUE - SNOW REMOVAL | 2,532               |                              |                                      |                               |
| 203-000.000-676.200                       | CONTRIBUTION FROM MAJOR ST       | 43,400              | 60,000                       | 40,000                               |                               |
| 203-000.000-676.204                       | CONTRIBUTION FROM STREET FUND    | 44,370              | 45,175                       | 45,175                               | 31,000                        |
| 203-000.000-695.000                       | APPROPRIATION FROM FUND BALANCE  |                     | 500                          |                                      |                               |
| Totals for dept 000.000-GENERAL SERVICES  |                                  | 161,053             | 156,275                      | 135,814                              | 78,200                        |
| TOTAL ESTIMATED REVENUES                  |                                  | 161,053             | 156,275                      | 135,814                              | 78,200                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 203 |                                  | 161,053             | 156,275                      | 135,814                              | 78,200                        |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 203 LOCAL STREET FUND

| GL NUMBER                                 | DESCRIPTION | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|-------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| APPROPRIATIONS                            |             |                     |                              |                                      |                               |
| Dept 451.000-CONSTRUCTION                 |             |                     |                              |                                      |                               |
| 203-451.000-978.000                       | PAVING      | 84,685              | 80,000                       | 79,399                               |                               |
| Totals for dept 451.000-CONSTRUCTION      |             | <u>84,685</u>       | <u>80,000</u>                | <u>79,399</u>                        |                               |
| TOTAL APPROPRIATIONS                      |             | <u>84,685</u>       | <u>80,000</u>                | <u>79,399</u>                        |                               |
| NET OF REVENUES/APPROPRIATIONS - FUND 203 |             | (84,685)            | (80,000)                     | (79,399)                             |                               |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 203 LOCAL STREET FUND

| GL NUMBER  | DESCRIPTION                    | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|--------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>  |                                |                     |                              |                                      |                               |
| Dept 463.000-ROUTINE STREET MAINTENANCE                          |                                |                     |                              |                                      |                               |
| 203-463.000-702.000  | SALARIES - WAGES FULL TIME     | 5,883               | 6,760                        | 4,807                                | 5,000                         |
| 203-463.000-702.001  | SALARIES - OVERTIME PAY        | 112                 | 80                           | 98                                   | 100                           |
| 203-463.000-703.000  | SALARIES - WAGES PART TIME     | 1,055               | 2,391                        | 1,846                                | 2,500                         |
| 203-463.000-703.441  | DPW SEASONAL                   | 1,069               |                              | 10                                   |                               |
| 203-463.000-704.000  | SOCIAL SECURITY                | 595                 | 706                          | 497                                  | 727                           |
| 203-463.000-705.000  | RETIREMENT FUND CONTRIBUTION   | 1,620               | 1,687                        | 1,751                                | 1,788                         |
| 203-463.000-707.000  | DENTAL INSURANCE               | 156                 | 227                          | 173                                  | 275                           |
| 203-463.000-708.000  | VISION CARE REIMBURSEMENT      | 19                  | 61                           | 37                                   | 60                            |
| 203-463.000-709.000  | MEDICAL INSURANCE              | 2,216               | 2,570                        | 2,532                                | 3,197                         |
| 203-463.000-710.000  | LIFE INSURANCE                 | 96                  | 115                          | 116                                  | 148                           |
| 203-463.000-711.000  | WORKER'S COMP INSURANCE        | 184                 | 225                          | 205                                  | 250                           |
| 203-463.000-740.220  | CDL RENEWAL FEES               |                     |                              | 161                                  | 75                            |
| 203-463.000-741.000  | CLOTHING                       |                     |                              | 25                                   | 20                            |
| 203-463.000-775.000  | REPAIRS & MAINTENANCE SUPPLIES | 581                 | 750                          | 876                                  | 750                           |
| 203-463.000-801.000 *  | PROFESSIONAL SERVICES          | 350                 | 10,000                       | 8,770                                | 8,000                         |
| 203-463.000-801.902  | CONTRACT - WORKERS             | 380                 |                              |                                      |                               |
| 203-463.000-820.100  | STREET SWEEPING                | 1,248               | 2,500                        | 1,920                                | 2,500                         |
| 203-463.000-887.208  | NON MOTORIZED PATHWAY EXPENSE  | 1,512               | 1,000                        | 500                                  | 1,000                         |
| 203-463.000-893.000  | CATCH BASIN CLEANING           | 1,733               | 2,000                        |                                      | 2,000                         |
| 203-463.000-931.007  | PAVEMENT MARKING               | 1,213               | 1,200                        |                                      | 1,250                         |
| 203-463.000-940.000  | INTERNAL RENTAL                | 9,489               | 10,000                       | 6,075                                | 8,000                         |
| Totals for dept 463.000-ROUTINE STREET MAINTENANCE               |                                | 29,511              | 42,272                       | 30,399                               | 37,640                        |
| * NOTES TO BUDGET: DEPARTMENT 463.000 ROUTINE STREET MAINTENANCE |                                |                     |                              |                                      |                               |
| 801.000  | PROFESSIONAL SERVICES          |                     |                              |                                      |                               |
|  | FOOTNOTE AMOUNTS:              |                     |                              |                                      | 7,500                         |
|  | TREE REMOVAL                   |                     |                              |                                      |                               |
|  | DEPT '463.000' TOTAL           |                     |                              |                                      | 7,500                         |
| TOTAL APPROPRIATIONS   |                                | 29,511              | 42,272                       | 30,399                               | 37,640                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 203                        |                                | (29,511)            | (42,272)                     | (30,399)                             | (37,640)                      |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 203 LOCAL STREET FUND

| GL NUMBER  | DESCRIPTION                  | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                              |                     |                              |                                      |                               |
| Dept 478.000-WINTER MAINTENANCE                  |                              |                     |                              |                                      |                               |
| 203-478.000-702.000                              | SALARIES - WAGES FULL TIME   | 6,000               | 4,239                        | 4,499                                | 7,000                         |
| 203-478.000-702.001                              | SALARIES - OVERTIME PAY      | 436                 | 815                          | 796                                  | 1,250                         |
| 203-478.000-703.000                              | SALARIES - WAGES PART TIME   | 78                  | 400                          | 342                                  | 400                           |
| 203-478.000-704.000                              | SOCIAL SECURITY              | 475                 | 745                          | 413                                  | 740                           |
| 203-478.000-705.000                              | RETIREMENT FUND CONTRIBUTION | 1,802               | 1,890                        | 1,921                                | 2,003                         |
| 203-478.000-707.000                              | DENTAL INSURANCE             | 180                 | 259                          | 192                                  | 314                           |
| 203-478.000-708.000                              | VISION CARE REIMBURSEMENT    | 19                  | 70                           | 40                                   | 70                            |
| 203-478.000-709.000                              | MEDICAL INSURANCE            | 2,483               | 2,900                        | 2,778                                | 3,665                         |
| 203-478.000-710.000                              | LIFE INSURANCE               | 110                 | 134                          | 130                                  | 167                           |
| 203-478.000-711.000                              | WORKER'S COMP INSURANCE      | 164                 | 200                          | 175                                  | 200                           |
| 203-478.000-740.000                              | OPERATING SUPPLIES           | 1,886               | 5,000                        | 1,543                                | 5,000                         |
| 203-478.000-940.000                              | INTERNAL RENTAL              | 6,002               | 6,000                        | 5,422                                | 10,000                        |
| Totals for dept 478.000-WINTER MAINTENANCE       |                              | <u>19,635</u>       | <u>22,652</u>                | <u>18,251</u>                        | <u>30,809</u>                 |
| <b>TOTAL APPROPRIATIONS</b>                      |                              | <u>19,635</u>       | <u>22,652</u>                | <u>18,251</u>                        | <u>30,809</u>                 |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 203</b> |                              | <u>(19,635)</u>     | <u>(22,652)</u>              | <u>(18,251)</u>                      | <u>(30,809)</u>               |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 203 LOCAL STREET FUND

| GL NUMBER  | DESCRIPTION                  | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                              |                     |                              |                                      |                               |
| Dept 482.000-ADMINISTRATION                      |                              |                     |                              |                                      |                               |
| 203-482.000-702.000                              | SALARIES - WAGES FULL TIME   | 2,357               | 2,656                        | 1,543                                | 2,000                         |
| 203-482.000-704.000                              | SOCIAL SECURITY              | 175                 | 203                          | 116                                  | 155                           |
| 203-482.000-705.000                              | RETIREMENT FUND CONTRIBUTION | 297                 | 375                          | 172                                  | 398                           |
| 203-482.000-707.000                              | DENTAL INSURANCE             | 43                  | 57                           | 26                                   | 70                            |
| 203-482.000-708.000                              | VISION CARE REIMBURSEMENT    | 9                   | 18                           | 9                                    | 18                            |
| 203-482.000-709.000                              | MEDICAL INSURANCE            | 383                 | 638                          | 168                                  | 702                           |
| 203-482.000-710.000                              | LIFE INSURANCE               | 33                  | 45                           | 25                                   | 30                            |
| 203-482.000-711.000                              | WORKER'S COMP INSURANCE      | 52                  | 75                           | 75                                   | 75                            |
| 203-482.000-801.000                              | PROFESSIONAL SERVICES        | 186                 |                              | 1,298                                | 2,500                         |
| 203-482.000-801.172                              | DISINCORPORATION EXPENSE     |                     | 500                          | 557                                  |                               |
| 203-482.000-804.100                              | AUDIT SERVICES               | 215                 | 225                          | 323                                  |                               |
| 203-482.000-860.000                              | TRANSPORTATION/TRAINING      |                     | 50                           |                                      | 50                            |
| 203-482.000-940.000                              | INTERNAL RENTAL              | 31                  | 50                           |                                      | 25                            |
| 203-482.000-956.200                              | BANK FEES                    | 23                  | 35                           | 21                                   | 35                            |
| Totals for dept 482.000-ADMINISTRATION           |                              | 3,804               | 4,927                        | 4,333                                | 6,058                         |
| <b>TOTAL APPROPRIATIONS</b>                      |                              | 3,804               | 4,927                        | 4,333                                | 6,058                         |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 203</b> |                              | (3,804)             | (4,927)                      | (4,333)                              | (6,058)                       |

# VILLAGE OF SPRING LAKE

## OTTAWA COUNTY ROAD MILLAGE (204)

**Introductory Comments:** On November 4, 2014 voters approved a county-wide millage for road improvements for a period of 10 years (*see language below*). This fund was established to account for the revenues that millage will generate. The list of needs is great and this millage will certainly help, but the needs will outweigh the revenue stream for years to come.

### **COUNTY ROAD IMPROVEMENT MILLAGE**

*Shall the limitation on the total amount of taxes which may be levied against taxable property within the County of Ottawa, Michigan, as provided for by Section 6 of Article IX of the Michigan Constitution of 1963, be increased up to the amount of \$0.50 per thousand dollars of taxable valuation (0.50 mills) for a period of ten (10) years, 2015 through 2024, inclusive, for the purposes of providing a fund for the reconstruction, resurfacing, and preventative maintenance of roads included in the Ottawa County Road System and for the reconstruction, resurfacing, and preventative maintenance of streets within the incorporated limits of villages and cities within Ottawa County, thereby raising in the first year an estimated \$5,012,875?*

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 204 ROAD MILLAGE FUND

| GL NUMBER                                 | DESCRIPTION                              | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|--|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                 |  |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES             |  |                     |                              |                                      |                               |
| 204-000.000-582.004                       | CONTRIBUTION FROM OTTAWA COUNTY          | 44,370              | 45,175                       | 45,175                               | 46,000                        |
|   | Totals for dept 000.000-GENERAL SERVICES | <u>44,370</u>       | <u>45,175</u>                | <u>45,175</u>                        | <u>46,000</u>                 |
| TOTAL ESTIMATED REVENUES                  |  | <u>44,370</u>       | <u>45,175</u>                | <u>45,175</u>                        | <u>46,000</u>                 |
| NET OF REVENUES/APPROPRIATIONS - FUND 204 |  | 44,370              | 45,175                       | 45,175                               | 46,000                        |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 204 ROAD MILLAGE FUND

| GL NUMBER                                 | DESCRIPTION                           | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|---------------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| APPROPRIATIONS                            |                                       |                     |                              |                                      |                               |
| Dept 965.000-TRANSFERS OUT                |                                       |                     |                              |                                      |                               |
| 204-965.000-999.202                       | TRANSFER TO MAJOR STREETS             |                     |                              |                                      | 15,000                        |
| 204-965.000-999.203                       | TRANSFER TO LOCAL STREETS             | 44,370              | 45,175                       | 45,175                               | 31,000                        |
|   | Totals for dept 965.000-TRANSFERS OUT | 44,370              | 45,175                       | 45,175                               | 46,000                        |
| TOTAL APPROPRIATIONS                      |                                       | 44,370              | 45,175                       | 45,175                               | 46,000                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 204 |                                       | (44,370)            | (45,175)                     | (45,175)                             | (46,000)                      |

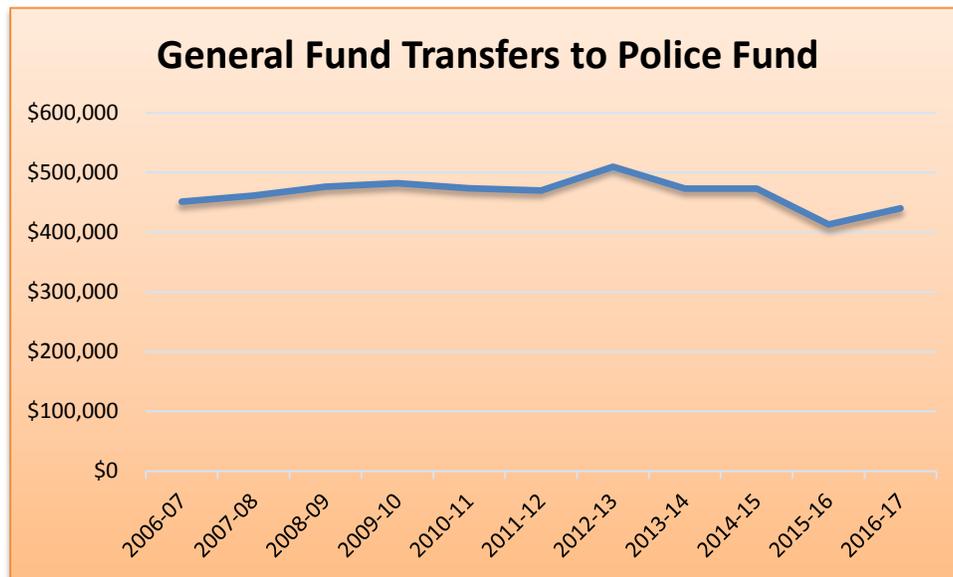
# VILLAGE OF SPRING LAKE

## POLICE DEPARTMENT (207)

**Introductory Comments:** On July 1, 2014 the Spring Lake/Ferrysburg Police Department officially became part of the Ottawa County Sheriff's Office (OCSO). The transition has proven to be a very positive experience for the officers (now deputies), staff and the general public. The actual cash savings realized by contracting with OCSO are real, but more importantly the Village & City have eliminated the **Other Post Employment Benefits (OPEB)** liability and have completely funded what was a \$633,783 unfunded pension. Every full-time "officer" transitioned to a "deputy" and retained their shift within the Village/City, although several have already take advantage of other career opportunities within the OCSO.



Actual cost for the OCSO services are tracking slightly less than projections. While wages are easily predictable based on the union contract, other expenses (such as health care) are unpredictable from year-to-year. The cost per capita for police protection is less in 2017 than it was back in 2006/2007.



As of July 1, 2015, the Village of Spring Lake and the City of Ferrysburg were sharing (50/50) the cost of retiree health care for 2 retired police officers and their spouses. During FY 16/17, three of those people fell off the health care coverage. The remaining retiree will qualify for healthcare until 2021.

# VILLAGE OF SPRING LAKE

## Actuarial Accrued Liabilities and Valuation Assets As of December 31, 2013

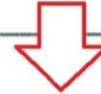


Table 6

| Division                            | Actuarial Accrued Liability | Valuation Assets <sup>1</sup> | Percent Funded | Unfunded (Overfunded) Accrued Liabilities |
|-------------------------------------|-----------------------------|-------------------------------|----------------|---|
| 01 - Gnrl                           |                             |                               |                |   |
| Active Members                      | \$ 513,040                  | \$ 183,865                    | 35.8%          | \$ 329,175                                |
| Vested Former Members               | 81,348                      | 40,939                        | 50.3%          | 40,409                                    |
| Retirees And Beneficiaries          | 782,508                     | 648,131                       | 82.8%          | 134,377                                   |
| Pending Refunds                     | 0                           | 0                             | 0.0%           | 0   |
| Total                               | \$ 1,376,896                | \$ 872,935                    | 63.4%          | \$ 503,961                                |
| 02 - Police                         |                             |                               |                |   |
| Active Members                      | \$ 1,601,057                | \$ 967,274                    | 60.4%          | \$ 633,783                                |
| Vested Former Members               | 0                           | 0                             | 0.0%           | 0   |
| Retirees And Beneficiaries          | 896,518                     | 896,518                       | 100.0%         | 0   |
| Pending Refunds                     | 2,839                       | 2,839                         | 100.0%         | 0   |
| Total                               | \$ 2,500,414                | \$ 1,866,631                  | 74.7%          | \$ 633,783                                |
| 10 - General New Hires after 9/1/11 |                             |                               |                |   |

## Actuarial Accrued Liabilities and Valuation Assets As of December 31, 2014

Table 6

| Division                   | Actuarial Accrued Liability | Valuation Assets <sup>1</sup> | Percent Funded | Unfunded (Overfunded) Accrued Liabilities |
|----------------------------|-----------------------------|-------------------------------|----------------|---|
| 01 - Gnrl                  |                             |                               |                |   |
| Active Employees           | \$ 441,529                  | \$ 155,511                    | 35.2%          | \$ 286,018                                |
| Vested Former Employees    | 220,448                     | 76,629                        | 34.8%          | 143,819                                   |
| Retirees And Beneficiaries | 809,393                     | 678,638                       | 83.8%          | 130,755                                   |
| Pending Refunds            | 0                           | 0                             | 0.0%           | 0   |
| Total                      | \$ 1,471,370                | \$ 910,778                    | 61.9%          | \$ 560,592                                |
| 02 - Police                |                             |                               |                |   |
| Active Employees           | \$ 0                        | \$ 35,677                     | 0.0%           | \$ (35,677)                               |
| Vested Former Employees    | 1,133,000                   | 1,133,000                     | 100.0%         | 0   |
| Retirees And Beneficiaries | 887,379                     | 887,379                       | 100.0%         | 0   |
| Pending Refunds            | 48,710                      | 48,710                        | 100.0%         | 0   |
| Total                      | \$ 2,069,089                | \$ 2,104,766                  | 101.7%         | \$ (35,677)                               |

# VILLAGE OF SPRING LAKE

## Actuarial Accrued Liabilities and Valuation Assets As of December 31, 2015

Table 6

| Division                                   | Actuarial<br>Accrued Liability | Valuation Assets <sup>1</sup> | Percent Funded | Unfunded<br>(Overfunded)<br>Accrued<br>Liabilities |
|--|--------------------------------|-------------------------------|----------------|--|
| <b>01 - Gnrl</b>                           |                                |                               |                |  |
| Active Employees                           | \$ 537,307                     | \$ 172,827                    | 32.2%          | \$ 364,480   |
| Vested Former Employees                    | 251,440                        | 77,127                        | 30.7%          | 174,313  |
| Retirees And Beneficiaries                 | 831,142                        | 742,575                       | 89.3%          | 88,567   |
| Pending Refunds                            | 0                              | 0                             | 0.0%           | 0  |
| <b>Total</b>                               | <b>\$ 1,619,889</b>            | <b>\$ 992,529</b>             | <b>61.3%</b>   | <b>\$ 627,360</b>                                  |
| <b>02 - Police</b>                         |                                |                               |                |  |
| Active Employees                           | \$ 0                           | \$ 0                          | 0.0%           | \$ 0   |
| Vested Former Employees                    | 1,285,525                      | 1,213,001                     | 94.4%          | 72,524   |
| Retirees And Beneficiaries                 | 911,322                        | 911,322                       | 100.0%         | 0  |
| Pending Refunds                            | 2,864                          | 2,864                         | 100.0%         | 0  |
| <b>Total</b>                               | <b>\$ 2,199,711</b>            | <b>\$ 2,127,187</b>           | <b>96.7%</b>   | <b>\$ 72,524</b>                                   |
| <b>10 - General New Hires after 9/1/11</b> |                                |                               |                |  |
| Active Employees                           | \$ 27,215                      | \$ 71,444                     | 262.5%         | \$ (44,229)  |
| Vested Former Employees                    | 0                              | 0                             | 0.0%           | 0  |
| Retirees And Beneficiaries                 | 0                              | 0                             | 0.0%           | 0  |
| Pending Refunds                            | 0                              | 0                             | 0.0%           | 0  |
| <b>Total</b>                               | <b>\$ 27,215</b>               | <b>\$ 71,444</b>              | <b>262.5%</b>  | <b>\$ (44,229)</b>                                 |
| <b>Total Municipality</b>                  |                                |                               |                |  |
| <b>Active Employees</b>                    | <b>\$ 564,522</b>              | <b>\$ 244,271</b>             | <b>43.3%</b>   | <b>\$ 320,251</b>                                  |

**Village of Spring Lake**  
**General Fund Transfers to Police Fund**

| <b>Fiscal Year</b> | <b>Amount</b> |
|--------------------|---------------|
| 2006-07            | \$451,091     |
| 2007-08            | \$461,045     |
| 2008-09            | \$476,182     |
| 2009-10            | \$481,830     |
| 2010-11            | \$473,332     |
| 2011-12            | \$469,759     |
| 2012-13            | \$509,620     |
| 2013-14            | \$473,137     |
| 2014-15            | \$473,137     |
| 2015-16            | \$413,000     |
| 2016-17            | \$413,000     |
| 2017-18            | \$460,000     |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 207 POLICE FUND

| GL NUMBER  | DESCRIPTION                         | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|-------------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                        |                                     |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                    |                                     |                     |                              |                                      |                               |
| 207-000.000-582.001                              | CONTRIBUTION FROM SPRING LAKE       | 413,000             | 433,000                      | 433,000                              | 460,000                       |
| 207-000.000-582.002                              | CONTRIBUTION FROM FERRYSBURG        | 14,009              | 13,100                       | 8,557                                | 6,425                         |
| 207-000.000-655.101                              | CIVIL INFRACTION FINES - FERRYSBURG |                     |                              | 290                                  |                               |
| 207-000.000-695.000                              | APPROPRIATION FROM FUND BALANCE     |                     | 48,345                       |                                      | 13,537                        |
| Totals for dept 000.000-GENERAL SERVICES         |                                     | <u>427,009</u>      | <u>494,445</u>               | <u>441,847</u>                       | <u>479,962</u>                |
| <b>TOTAL ESTIMATED REVENUES</b>                  |                                     | <u>427,009</u>      | <u>494,445</u>               | <u>441,847</u>                       | <u>479,962</u>                |
| <b>APPROPRIATIONS</b>                            |                                     |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                    |                                     |                     |                              |                                      |                               |
| 207-000.000-702.000                              | SALARIES - WAGES FULL TIME          | 623                 | 540                          | 428                                  | 780                           |
| 207-000.000-703.500                              | ADMINISTRATIVE ASSISTANT            | 150                 |                              |                                      |                               |
| 207-000.000-704.000                              | SOCIAL SECURITY                     | 58                  | 80                           | 31                                   | 60                            |
| 207-000.000-705.000                              | RETIREMENT FUND CONTRIBUTION        | 62                  | 110                          | 31                                   | 110                           |
| 207-000.000-709.207                              | POLICE RETIREE INSURANCE            | 23,100              | 14,000                       | 13,818                               | 6,250                         |
| 207-000.000-727.000                              | OFFICE SUPPLIES                     |                     |                              |                                      | 600                           |
| 207-000.000-740.000                              | OPERATING SUPPLIES                  |                     | 540                          | 538                                  | 250                           |
| 207-000.000-801.207                              | CONTRACTED POLICE SERVICES          | 383,034             | 443,488                      | 422,930                              | 459,500                       |
| 207-000.000-804.000                              | LEGAL FEES                          | 4,908               | 3,000                        | 2,197                                | 5,400                         |
| 207-000.000-804.100                              | AUDIT SERVICES                      | 1,120               | 325                          | 323                                  | 400                           |
| 207-000.000-853.000                              | TELEPHONE                           | 113                 |                              |                                      |                               |
| 207-000.000-939.000                              | OFFICE RENTAL                       |                     | 4,100                        | 4,096                                | 6,000                         |
| 207-000.000-956.000                              | MISCELLANEOUS                       | 305                 | 500                          | 656                                  | 600                           |
| 207-000.000-956.250                              | MICHIGAN STATE HICA CLAIMS TAX      | 11                  | 12                           | 9                                    | 12                            |
| 207-000.000-970.101                              | OFFICE RENOVATION                   |                     | 27,750                       | 24,109                               |                               |
| Totals for dept 000.000-GENERAL SERVICES         |                                     | <u>413,484</u>      | <u>494,445</u>               | <u>469,166</u>                       | <u>479,962</u>                |
| <b>TOTAL APPROPRIATIONS</b>                      |                                     | <u>413,484</u>      | <u>494,445</u>               | <u>469,166</u>                       | <u>479,962</u>                |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 207</b> |                                     | <u>13,525</u>       |                              | <u>(27,319)</u>                      |                               |

# VILLAGE OF SPRING LAKE

## **PUBLIC IMPROVEMENT FUND SUMMARY (208)**

**Introductory Comments:** Per the Municipal Planning Act of 2008, the Village Planning Commission must recommend a Five-Year Capital Improvement Plan to the Village Council each year. On Tuesday, April 25, 2017 the Village Planning Commission considered the five-year plan.

Village Charter, Section 8.10, requires that the Village Manager prepare and submit a five-year capital program no later than the final date of submission of the budget.

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 208 PUBLIC IMPROVEMENT

| GL NUMBER  | DESCRIPTION                        | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|------------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                        |                                    |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                    |                                    |                     |                              |                                      |                               |
| 208-000.000-502.100                              | STATE GRANTS                       | 40,684              | 70,000                       | 43,813                               | 200,000                       |
| 208-000.000-674.000                              | RIGHT OF WAY LEASE                 | 3,950               |                              |                                      |                               |
| 208-000.000-674.296                              | LEASE REVENUE - FIRESIDE DESIGN P/ | 4,280               |                              | 4,360                                |                               |
| 208-000.000-676.101                              | CONTRIBUTION FROM GENERAL FUND     |                     | 16,000                       | 16,000                               |                               |
| 208-000.000-676.296                              | CONTRIBUTION FROM TIFA FUND        | 25,000              | 25,000                       | 25,000                               |                               |
| 208-000.000-677.185                              | WHISTLESTOP PARK DONATIONS         |                     | 144,000                      | 141,408                              |                               |
| 208-000.000-677.210                              | CENTRAL PARK DONATIONS             | 316,751             | 4,000                        | 7,369                                |                               |
| 208-000.000-677.224                              | SL TOWNSHIP REIMBURSEMENT          |                     |                              | 8,893                                |                               |
| Totals for dept 000.000-GENERAL SERVICES         |                                    | <u>390,665</u>      | <u>259,000</u>               | <u>246,843</u>                       | <u>200,000</u>                |
| <b>TOTAL ESTIMATED REVENUES</b>                  |                                    | <u>390,665</u>      | <u>259,000</u>               | <u>246,843</u>                       | <u>200,000</u>                |
| <b>APPROPRIATIONS</b>                            |                                    |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                    |                                    |                     |                              |                                      |                               |
| 208-000.000-801.100                              | CONTRACT SERVICES - TREE MAINTENAN | 9,905               |                              |                                      |                               |
| 208-000.000-801.443                              | PROF SERVICE - STORMWATER GRANT    |                     | 70,000                       | 29,187                               | 200,000                       |
| 208-000.000-801.960                              | PROF SERV - VILLAGE HALL RENOVATIC | 71,241              |                              | 990                                  |                               |
| 208-000.000-934.000                              | GREENWAY REPAIRS                   | 101                 |                              |                                      |                               |
| 208-000.000-935.692                              | MILL POINT BOAT LAUNCH             | 10,990              |                              |                                      |                               |
| 208-000.000-956.000                              | MISCELLANEOUS                      |                     |                              | 6,717                                |                               |
| 208-000.000-974.230                              | ALLEY RECONSTRUCTION               | 5,430               |                              |                                      |                               |
| 208-000.000-978.692                              | CENTRAL PARK - IMPROVEMENTS        | 325,287             | 4,000                        | 3,908                                |                               |
| 208-000.000-978.710                              | WHISTLESTOP PARK IMPROVEMENTS      |                     | 160,000                      | 157,953                              |                               |
| 208-000.000-978.825                              | GRAND RIVER GREENWAY               | 28,138              | 25,000                       | 19,318                               |                               |
| Totals for dept 000.000-GENERAL SERVICES         |                                    | <u>451,092</u>      | <u>259,000</u>               | <u>218,073</u>                       | <u>200,000</u>                |
| <b>TOTAL APPROPRIATIONS</b>                      |                                    | <u>451,092</u>      | <u>259,000</u>               | <u>218,073</u>                       | <u>200,000</u>                |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 208</b> |                                    | <u>(60,427)</u>     |                              | <u>28,770</u>                        |                               |

# VILLAGE OF SPRING LAKE

## NON-MOTORIZED PATHWAYS (218)

**Introductory Comments:** On August 5, 2014 voters in Spring Lake Township approved the renewal of .49 mills for path improvements (*see language below*) 1,689 (yes) to 666 (no). Spring Lake Township agreed, via Memorandum of Understanding, to forward 75% of the collected millage (within the Village) for pathway maintenance to the Village. This dedicated millage will take some financial burden off the General Fund and grant the Village more flexibility in regards to non-motorized pathways. In 2014/2015, Council placed a high priority on sidewalk snow removal due to safety concerns observed during the prior winter. The sidewalk snow removal service was well-received by residents due to heavy snowfall that commenced in November. Other priorities established by Council were sidewalk trip hazard removal (grinding) and Connector Path Repairs (per contractual agreement with Grand Haven and Ferrysburg).

### **SPRING LAKE TOWNSHIP BICYCLE PATH RENEWAL MILLAGE PROPOSITION**

*Shall the previously increased limitation on the total amount of taxes which may be assessed against all property in Spring Lake Township, Ottawa County, Michigan, as provided in the Michigan Constitution of 1963, which increased limitation expired after 2013 and which was reduced by required rollback to 0.4946 mills, be renewed at 0.49 mill (\$0.49 per \$1,000.00 of taxable value) for 10 years, 2014 through 2023, inclusive, to provide funds for planning, financing, construction, right-of-way acquiring, maintaining, reconstructing and operating bicycle paths, including paved sidewalks and paved road shoulders; and shall the Township be authorized to levy the tax? The estimated revenue the Township will collect if the millage is approved and levied in the 2014 calendar year is approximately \$334,278.00*



Photos of the Tri-Cities Connector Path

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 218 NON-MOTORIZED PATHWAY FUND

| GL NUMBER  | DESCRIPTION                     | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|---------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                        |                                 |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                    |                                 |                     |                              |                                      |                               |
| 218-000.000-582.003                              | CONTRIBUTION FROM S.L. TOWNSHIP | 32,977              | 33,000                       | 33,591                               | 34,000                        |
| 218-000.000-676.101                              | CONTRIBUTION FROM GENERAL FUND  | 45,000              | 45,000                       | 45,000                               | 35,000                        |
| Totals for dept 000.000-GENERAL SERVICES         |                                 | <u>77,977</u>       | <u>78,000</u>                | <u>78,591</u>                        | <u>69,000</u>                 |
| <b>TOTAL ESTIMATED REVENUES</b>                  |                                 | <u>77,977</u>       | <u>78,000</u>                | <u>78,591</u>                        | <u>69,000</u>                 |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 218</b> |                                 | <u>77,977</u>       | <u>78,000</u>                | <u>78,591</u>                        | <u>69,000</u>                 |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 218 NON-MOTORIZED PATHWAY FUND

| GL NUMBER  | DESCRIPTION                  | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>APPROPRIATIONS</b>                            |                              |                     |                              |                                      |                               |
| Dept 444.000-SIDEWALKS                           |                              |                     |                              |                                      |                               |
| 218-444.000-702.000                              | SALARIES - WAGES FULL TIME   | 2,403               | 4,000                        | 3,432                                | 2,672                         |
| 218-444.000-702.001                              | SALARIES - OVERTIME PAY      | 173                 | 250                          | 273                                  | 400                           |
| 218-444.000-703.441                              | DPW SEASONAL                 | 5,721               | 6,000                        | 5,202                                | 6,800                         |
| 218-444.000-704.000                              | SOCIAL SECURITY              | 624                 | 785                          | 666                                  | 760                           |
| 218-444.000-705.000                              | RETIREMENT FUND CONTRIBUTION |                     | 100                          |                                      | 106                           |
| 218-444.000-711.000                              | WORKER'S COMP INSURANCE      |                     |                              | 150                                  |                               |
| 218-444.000-740.000                              | OPERATING SUPPLIES           | 632                 | 1,500                        | 843                                  | 1,200                         |
| 218-444.000-801.000 *                            | PROFESSIONAL SERVICES        | 6,053               | 35,000                       | 4,356                                | 70,000                        |
| 218-444.000-801.902                              | CONTRACT - WORKERS           | 1,945               |                              |                                      |                               |
| 218-444.000-910.000                              | INSURANCE                    | 900                 | 900                          |                                      | 900                           |
| 218-444.000-921.000                              | ELECTRIC SERVICE             | 18,995              | 20,000                       | 20,558                               | 21,000                        |
| 218-444.000-933.200                              | LAKESIDE TRAIL REPAIRS       | 300                 | 2,500                        |                                      | 1,500                         |
| 218-444.000-940.000                              | INTERNAL RENTAL              | 18,789              | 20,000                       | 18,913                               | 21,000                        |
| Totals for dept 444.000-SIDEWALKS                |                              | 56,535              | 91,035                       | 54,393                               | 126,338                       |
| * NOTES TO BUDGET: DEPARTMENT 444.000 SIDEWALKS  |                              |                     |                              |                                      |                               |
| 801.000  | PROFESSIONAL SERVICES        |                     |                              |                                      |                               |
|  | FOOTNOTE AMOUNTS:            |                     |                              |                                      | 70,000                        |
|  | TRI-CITIES CONNECTOR PATH    |                     |                              |                                      |                               |
|  | DEPT '444.000' TOTAL         |                     |                              |                                      | 70,000                        |
| <b>TOTAL APPROPRIATIONS</b>                      |                              | 56,535              | 91,035                       | 54,393                               | 126,338                       |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 218</b> |                              | (56,535)            | (91,035)                     | (54,393)                             | (126,338)                     |

## BICYCLE PATH MILLAGE AGREEMENT

This is an agreement effective as of August 5, 2014, by and between the TOWNSHIP OF SPRING LAKE, a Michigan general law township, of 106 South Buchanan, Spring Lake, Michigan (the "Township"), and the VILLAGE OF SPRING LAKE, a Michigan charter village, of 102 West Savidge Street, Spring Lake, Michigan (the "Village").

### Recital

At the primary election to be held on August 5, 2014, the qualified electors of the Township (including those of the Village) will be asked to approve a bicycle path renewal millage proposition, authorizing the assessment and levy of .49 mill (the "Millage") on all property located in the Township (including property located in the Village) for a period of 10 years to provide funds for planning, financing, constructing, right-of-way acquiring, maintaining, reconstructing and operating of bicycle paths in the Township, including paved sidewalks and paved road shoulders. In accordance with the uniformity of taxation principle, the Township is required to assess the Millage on all real and personal property in the Township, including real and personal property located in the Village. The Township and the Village desire to enter into this agreement to provide for the sharing of the revenue raised pursuant to the Millage. This agreement is entered into in accordance with the Intergovernmental Contracts Between Municipal Corporations Act, being Act 35 of the Public Acts of 1951, as amended. The parties, in consideration of the acts and promises of the other, agree as follows.

Section 1. Distribution of Millage Proceeds. To implement the payment to the Village of some of the revenue raised by the Millage, the Township shall determine the amount of the revenue raised by the Millage which is attributable to real and personal property located in the Village ("The Village Portion of the Millage").

- (a) Not later than 30 days after the Millage is due and payable to the Township, the Township shall distribute and pay to the Village 75 percent of The Village Portion of the Millage, as collected by the Township as of the date of such distribution, less any portion of the amount collected subject to tax increment financing capture.
- (b) Thereafter, 75 percent of The Village Portion of the Millage, as collected by the Township after the date of distribution referenced in (a) above, less any portion of the amount collected subject to tax increment financing capture, shall be distributed and paid to the Village within 30 days following collection by the Township.

Section 2. Term. This agreement shall remain in effect as long as the Township collects the Millage, specifically including The Village Portion of the Millage. However, this agreement

shall take effect only if the bicycle path renewal millage proposition is approved by the qualified electors of the Township (including those of the Village) on August 5, 2014.

Section 3. Use of the Millage. Both the Township and the Village shall be obligated to use their respective portions of the Millage in accordance with the bicycle path renewal millage proposition submitted to the electors on August 5, 2014.

Section 4. Miscellaneous. All notices and other documents to be served or transmitted under this agreement shall be in writing and addressed to the respective parties at the addresses stated on the first page of this agreement, or such other address or addresses as shall be specified by the parties from time to time, and may be served or transmitted in person or by ordinary or certified mail, properly addressed with sufficient postage. This agreement has been executed in the State of Michigan and shall be governed by Michigan law. The waiver by any party of a breach or violation of any provision of this agreement shall not be a waiver of any subsequent breach or violation of the same or any other provision of the agreement. If any section or provision of this agreement is unenforceable for any reason, the unenforceability shall not impair the remainder of this agreement, which shall remain in full force and effect. This agreement may be executed in multiple counterparts, all of which together shall be deemed to be one agreement. This agreement represents the entire understanding and agreement between the parties. All prior oral or written understandings and agreements, with the exception of this agreement, are specifically merged herein. The captions in this agreement are for convenience only and shall not be considered as part of this agreement or in any way to amplify or modify its terms and provisions. This agreement shall be enforceable only by the parties and their successors in interest by virtue of an assignment which is not prohibited under the terms of this agreement, and no other person shall have the right to enforce any of the agreement's provisions.

Dated: 07-21-14, 2014

VILLAGE OF SPRING LAKE

By: [Signature]

Its: President

By: [Signature]

Its: Manager

Dated: \_\_\_\_\_, 2014

TOWNSHIP OF SPRING LAKE

By: [Signature]

Its: Secretary

By: [Signature]

Its: Township Clerk



VILLAGE OF  
**SPRING LAKE**

**RECEIVED**  
APR 17 2000

CITY MANAGER'S OFFICE  
RECEIVED  
APR 03 2000  
CITY OF GRAND HAVEN

102 W. SAVIDGE ST. • SPRING LAKE, MI 49456 • PHONE 616-842-1393

FAX 616-847-1393

March 31, 2000

Mr. Ryan Cotton, City Manager  
City of Grand Haven  
519 Washington Street  
Grand Haven, MI 49417

Mr. Dennis Craun, City Manager  
City of Ferrysburg  
408 Fifth Street  
P.O. Box 38  
Ferrysburg, MI 49409

**RE: LETTER OF UNDERSTANDING FOR US-31/M-104 NON-MOTORIZED  
CONNECTOR MAINTENANCE AND OPERATION**

Gentlemen:

To clarify the responsibilities of the City of Grand Haven, the City of Ferrysburg and the Village of Spring Lake with respect to the maintenance and operation of the planned **US-31/M-104 Non-Motorized Connector**, I offer the following language:

The City of Grand Haven, the City of Ferrysburg and the Village of Spring Lake hereby agree to maintain and operate the **US-31/M-104 Non-Motorized Connector** according to the following provisions:

- 1) Routine maintenance and operating costs, such as mowing and electric expenses, will be divided based upon the cost allocation formula used to distribute preliminary design costs associated with the **US-31/M-104 Non-Motorized Connector**. Under the cost allocation formula, half of the costs are to be distributed evenly among the communities while the other half is to be distributed based upon the population of the communities. The following is an example of the cost allocation formula:

EXAMPLE

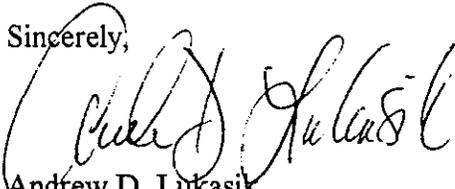
| <u>Municipality</u> | <u>Population</u>   | <u>Straight Cost</u> | <u>Population Factor</u> | <u>Total</u>    |
|---------------------|---------------------|----------------------|--------------------------|-----------------|
| Grand Haven         | 11,951(68%)         | \$5,000              | \$10,200                 | \$15,200        |
| Ferrysburg          | 2,919(17%)          | 5,000                | 2,550                    | 7,550           |
| Spring Lake         | <u>2,537(15%)</u>   | <u>5,000</u>         | <u>2,250</u>             | <u>7,250</u>    |
| <b>Totals</b>       | <b>17,407(100%)</b> | <b>\$15,000</b>      | <b>\$15,000</b>          | <b>\$30,000</b> |

Mr. Ryan Cotton, Grand Haven City Manager  
Mr. Dennis Craun, Ferrysburg City Manager  
March 31, 2000  
Page 2

- 2) Facilities requiring repair or maintenance within one of the community's jurisdictional limits are to be paid by the community and the cost of the repairs are to be billed to the other two communities according to the cost allocation formula. Only hard expenses are to be billed to each of the communities. Examples of hard expenses will include the cost for contractual services and/or materials necessary to repair and maintain the connector paths, landscaping and other appurtenances originally included in the project scope. Municipal labor and vehicle rental expenses are not eligible to be reimbursed by the communities.
- 3) Should the cost to repair the **US-31/M-104 Non-Motorized Connector** exceed \$2,000, the managers of the communities or their designated representatives will discuss the expenditure prior to repair. Only upon unanimous agreement of the managers or their designated representatives shall the repairs be completed.

If the above language is acceptable, please sign and date the "Acceptance of Letter Agreement" set out below. Please return the "Acceptance of Letter Agreement" to me for the remaining signatures. An executed copy of the agreement will be returned to you for your files.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew D. Lukasik". The signature is written in a cursive style with a large initial "A".

Andrew D. Lukasik  
Village Manager

Mr. Ryan Cotton, Grand Haven City Manager  
Mr. Dennis Craun, Ferrysburg City Manager  
March 31, 2000  
Page 3

**ACCEPTANCE OF LETTER AGREEMENT – CITY OF GRAND HAVEN**

By authority of the Grand Haven City Council, the City of Grand Haven hereby accepts the terms stated above.

  
\_\_\_\_\_  
Ryan Cotton, Grand Haven City Manager

4/18/00  
Date

**ACCEPTANCE OF LETTER AGREEMENT – CITY OF FERRYSBURG**

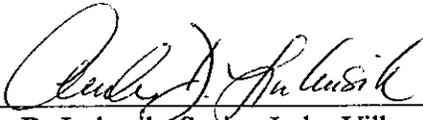
By authority of the Ferrysburg City Council, the City of Ferrysburg hereby accepts the terms stated above.

  
\_\_\_\_\_  
Dennis Craun, Ferrysburg City Manager

4/18/00  
Date

**ACCEPTANCE OF LETTER AGREEMENT – VILLAGE OF SPRING LAKE**

By authority of the Spring Lake Village Council, the Village of Spring Lake hereby accepts the terms stated above.

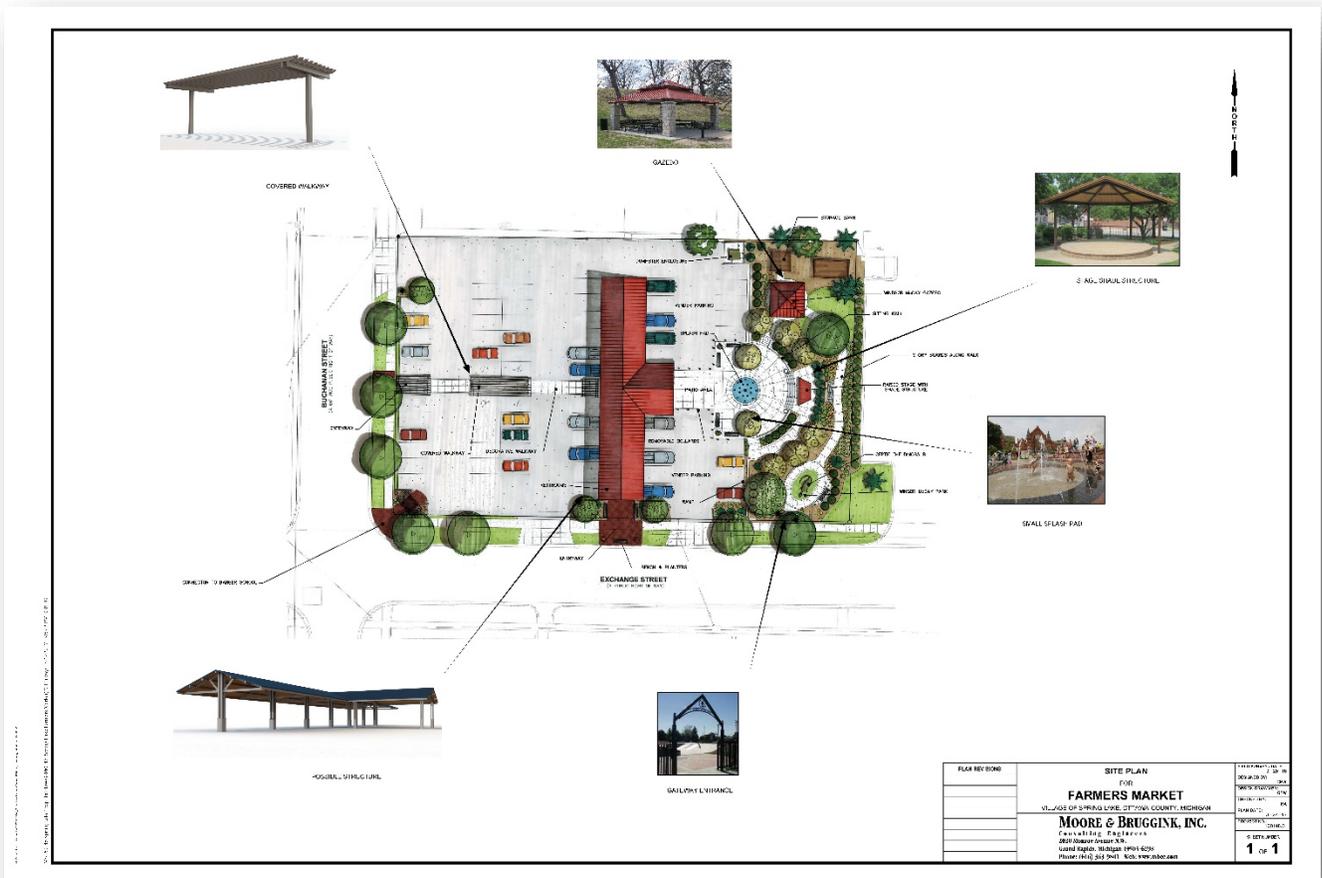
  
\_\_\_\_\_  
Andrew D. Lukasik, Spring Lake Village Manager

4/19/00  
Date

# VILLAGE OF SPRING LAKE

## DOWNTOWN DEVELOPMENT AUTHORITY FUND SUMMARY (236)

**Introductory Comments:** The Village Council approved the renewal of the DDA in November, 2015 after numerous years in “hibernation”. An expansion of the district was approved in May, 2016. There are a number of projects that are on the DDA Board’s radar, such as redevelopment on the site of the former Spring Lake Township Hall. Monies are being allocated for things such as parking lot maintenance, place making/beautification efforts, street signage, light pole maintenance and hiring a part-time DDA Director to manage the district.



Rendering  
Village Square at the corner of  
Buchanan & Exchange

# VILLAGE OF SPRING LAKE



# VILLAGE OF SPRING LAKE



**Village of Spring Lake  
FY 2017-18 Estimated DDA Revenue**

| <b>Millage</b>       | <b>Rate</b>    | <b>Percent of Capture</b> |         | <b>Capture</b>   |
|----------------------|----------------|---------------------------|---------|------------------|
| County - 911         | 0.4400         | 2.367%                    |         | 14,097           |
| County Operating     | 3.6000         | 19.365%                   |         | 115,338          |
| County Parks         | 0.3165         | 1.703%                    |         | 10,140           |
| County Roads         | 0.4950         | 2.663%                    |         | 15,859           |
| County CMH           | 0.4950         | 2.663%                    | 28.760% | 15,859           |
| Library Operating    | 1.6800         | 9.037%                    | 9.037%  | 53,826           |
| Aging Council        | 0.2473         | 1.330%                    | 1.330%  | 7,923            |
| Tri-Cities Museum    | 0.2473         | 1.330%                    | 1.330%  | 7,923            |
| SL Twp Bike Path     | 0.4847         | 2.607%                    |         | 15,529           |
| SL Twp Operating     | 0.4500         | 2.421%                    |         | 14,417           |
| Harbor Transit       | 0.5940         | 3.195%                    | 8.223%  | 19,031           |
| Village Operating    | 9.5400         | 51.318%                   | 51.318% | 305,645          |
| <b>Total Capture</b> | <b>18.5898</b> |                           |         | <b>\$595,587</b> |

|            | <b>Base Value</b> | <b>Taxable Value</b> | <b>Capture Value</b> |
|------------|-------------------|----------------------|----------------------|
| DDA - 1983 | \$5,081,000       | \$36,911,751         | \$31,830,751         |
| DDA - 1992 | \$658,900         | \$866,423            | \$207,523            |
| Totals     | \$5,739,900       | \$37,778,174         | \$32,038,274         |

|                              |                  |
|------------------------------|------------------|
| <b>Estimated Tax Capture</b> | <b>\$595,587</b> |
| <b>TIF EXPENSES</b>          | <b>\$35,000</b>  |
| <b>DDA Revenue</b>           | <b>\$560,587</b> |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 236 DDA FUND

| GL NUMBER                                | DESCRIPTION                     | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|---------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                |                                 |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES            |                                 |                     |                              |                                      |                               |
| 236-000.000-502.100                      | STATE GRANTS                    |                     | 100,000                      | 55,870                               |                               |
| 236-000.000-503.236                      | CDBG - FACADE GRANT             | 128,716             |                              | 4,032                                |                               |
| 236-000.000-676.296                      | CONTRIBUTION FROM TIFA FUND     | 450,000             | 476,000                      | 476,000                              | 528,792                       |
| Totals for dept 000.000-GENERAL SERVICES |                                 | 578,716             | 576,000                      | 535,902                              | 528,792                       |
| <b>TOTAL ESTIMATED REVENUES</b>          |                                 | 578,716             | 576,000                      | 535,902                              | 528,792                       |
| <b>APPROPRIATIONS</b>                    |                                 |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES            |                                 |                     |                              |                                      |                               |
| 236-000.000-702.000                      | SALARIES - WAGES FULL TIME      | 10,964              | 15,000                       | 14,134                               | 16,250                        |
| 236-000.000-702.001                      | SALARIES - OVERTIME PAY         | 468                 | 2,500                        | 1,556                                | 2,200                         |
| 236-000.000-703.000 *                    | SALARIES - WAGES PART TIME      | 6,039               | 20,000                       | 12,149                               | 25,000                        |
| 236-000.000-703.001                      | PART TIME WAGES - OVERTIME      | 257                 | 250                          | 280                                  | 250                           |
| 236-000.000-704.000                      | SOCIAL SECURITY                 | 1,316               | 3,060                        | 2,090                                | 3,345                         |
| 236-000.000-705.000                      | RETIREMENT FUND CONTRIBUTION    | 481                 | 500                          | 368                                  | 530                           |
| 236-000.000-711.000                      | WORKER'S COMP INSURANCE         |                     |                              | 353                                  |                               |
| 236-000.000-727.000                      | OFFICE SUPPLIES                 | 1,235               | 500                          | 336                                  | 500                           |
| 236-000.000-740.000                      | OPERATING SUPPLIES              | 2,756               | 2,000                        | 3,433                                | 2,000                         |
| 236-000.000-740.219                      | BEAUTIFICATION                  | 2,300               | 4,000                        | 2,390                                | 8,000                         |
| 236-000.000-743.000                      | SANDWICH BOARD SIGNS            |                     | 2,000                        |                                      | 2,000                         |
| 236-000.000-801.000 *                    | PROFESSIONAL SERVICES           | 5,949               | 25,000                       | 10,614                               | 40,000                        |
| 236-000.000-801.172                      | DISINCORPORATION EXPENSE        |                     | 3,250                        | 3,958                                |                               |
| 236-000.000-801.250                      | BRANDING                        |                     | 1,000                        |                                      | 10,000                        |
| 236-000.000-801.443                      | PROF SERVICE - STORMWATER GRANT |                     |                              | 4,805                                |                               |
| 236-000.000-801.902                      | CONTRACT - WORKERS              | 3,839               | 1,000                        |                                      |                               |
| 236-000.000-804.000                      | LEGAL FEES                      | 2,496               |                              |                                      | 1,000                         |
| 236-000.000-818.202                      | TRANSFER TO MAJOR STREET        | 3,500               |                              |                                      |                               |
| 236-000.000-853.000                      | TELEPHONE                       |                     | 500                          |                                      | 500                           |
| 236-000.000-860.000                      | TRANSPORTATION/TRAINING         | 17                  | 500                          | 22                                   | 1,000                         |
| 236-000.000-885.300                      | HOLIDAY DECORATIONS             | 359                 | 7,000                        | 6,695                                | 7,000                         |
| 236-000.000-887.000                      | SIDEWALK MAINTENANCE            | 51,146              | 4,000                        | 7,101                                | 15,000                        |
| 236-000.000-889.000                      | PROMOTIONS                      | 1,935               | 2,000                        | 2,779                                | 2,000                         |
| 236-000.000-889.200                      | WEB SITE                        | 300                 | 200                          | 300                                  | 300                           |
| 236-000.000-891.501                      | BANNER PROGRAM                  | 163                 | 2,000                        | 570                                  | 2,000                         |
| 236-000.000-893.000                      | CATCH BASIN CLEANING            |                     |                              |                                      | 500                           |
| 236-000.000-900.000                      | PRINTING & PUBLISHING           | 269                 | 1,000                        | 25                                   | 1,000                         |
| 236-000.000-921.001                      | PARKING LOT ELECTRIC            | 2,255               | 6,000                        | 2,143                                | 6,000                         |
| 236-000.000-922.001                      | SPRINKLING SYSTEM WATER         | 2,428               | 8,750                        | 8,979                                | 9,000                         |
| 236-000.000-933.300                      | CORRIDOR MAINTENANCE            | 2,192               | 6,000                        |                                      | 6,000                         |
| 236-000.000-933.600                      | PARKING LOT MAINTENANCE         | 8,398               | 20,000                       | 300                                  | 15,000                        |
| 236-000.000-935.000                      | REPAIRS & MAINTENANCE           | 4,603               | 8,000                        | 1,684                                | 7,500                         |
| 236-000.000-940.000                      | EQUIPMENT RENTAL                | 23,071              | 26,000                       | 34,475                               | 33,000                        |
| 236-000.000-940.002                      | OFFICE EQUIPMENT RENT           |                     | 500                          | 500                                  | 500                           |
| 236-000.000-956.000                      | MISCELLANEOUS                   | 886                 | 1,000                        |                                      | 1,000                         |
| 236-000.000-960.236                      | FACADE GRANTS                   | 148,716             | 20,000                       | 9,032                                | 20,000                        |
| 236-000.000-960.237                      | FIRE SUPPRESSION GRANTS         |                     |                              |                                      | 15,000                        |
| 236-000.000-974.010                      | LAND ACQUISITION                | 3,126               |                              |                                      |                               |
| 236-000.000-974.250                      | DEMOLITION                      | 1,413               | 80,000                       | 54,836                               |                               |
| 236-000.000-975.000 *                    | APPROPRIATION TO FUND BALANCE   |                     | 990                          |                                      | 75,417                        |
| 236-000.000-978.000 *                    | PAVING                          | 19,207              | 195,000                      | 206,076                              | 150,000                       |
| 236-000.000-978.100                      | LANDSCAPING                     |                     | 7,500                        |                                      |                               |
| 236-000.000-991.000 *                    | DEBT SERVICE                    | 225,000             | 99,000                       | 99,000                               | 50,000                        |
| Totals for dept 000.000-GENERAL SERVICES |                                 | 537,084             | 576,000                      | 490,983                              | 528,792                       |

\* NOTES TO BUDGET: DEPARTMENT 000.000 GENERAL SERVICES

|         |  |  |  |  |        |
|---------|--|--|--|--|--------|
| 703.000 | SALARIES - WAGES PART TIME   |  |  |  |        |
|         | FOOTNOTE AMOUNTS:  |  |  |  | 15,000 |
|         | PART TIME DDA DIRECTOR   |  |  |  |        |
| 801.000 | PROFESSIONAL SERVICES  |  |  |  |        |
|         | FOOTNOTE AMOUNTS:  |  |  |  | 5,000  |
|         | CONTRIBUTION TO MASTER PLAN - WORK WILL BE COMPLETED IN FY 2018-19 |  |  |  |        |
|         | FOOTNOTE AMOUNTS:  |  |  |  | 3,000  |
|         | NEW STREET SIGNS   |  |  |  |        |
|         | FOOTNOTE AMOUNTS:  |  |  |  | 6,000  |
|         | REFURBISH DOWNTOWN STREET LIGHTS                                   |  |  |  |        |
|         | ACCOUNT '801.000' TOTAL  |  |  |  | 14,000 |
| 975.000 | APPROPRIATION TO FUND BALANCE                                      |  |  |  |        |
|         | FOOTNOTE AMOUNTS:  |  |  |  | 50,000 |
|         | SET ASIDE FOR REDEVELOPMENT OF TOWNSHIP HALL PROPERTY              |  |  |  |        |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 236 DDA FUND

| GL NUMBER                                 | DESCRIPTION  | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET           |
|---|--------------|---------------------|------------------------------|--------------------------------------|---|
| <b>APPROPRIATIONS</b>                     |              |                     |                              |                                      |   |
| Dept 000.000-GENERAL SERVICES             |              |                     |                              |                                      |   |
| 978.000                                   | PAVING       |                     |                              |                                      |   |
|   |              |                     |                              |                                      | 120,000                                 |
|   |              |                     |                              |                                      | FOOTNOTE AMOUNTS:                       |
|   |              |                     |                              |                                      | MILL POINT PARK PARKING LOT             |
| 991.000                                   | DEBT SERVICE |                     |                              |                                      |   |
|   |              |                     |                              |                                      | 50,000                                  |
|   |              |                     |                              |                                      | FOOTNOTE AMOUNTS:                       |
|   |              |                     |                              |                                      | FINAL PAYMENT ON TOWNSHIP HALL PURCHASE |
|   |              |                     |                              |                                      | DEPT '000.000' TOTAL                    |
|   |              | 537,084             | 576,000                      | 490,983                              | 249,000                                 |
| TOTAL APPROPRIATIONS                      |              | 537,084             | 576,000                      | 490,983                              | 528,792                                 |
| NET OF REVENUES/APPROPRIATIONS - FUND 236 |              | 41,632              |                              | 44,919                               |   |

# VILLAGE OF SPRING LAKE

## BUILDING DEPARTMENT FUND SUMMARY (249)

**Introductory Comments:** This Fund is required by state law to ensure that Building Department revenue is used for building related activity only.

Several years ago, Council approved a fee schedule that mimicked the State of Michigan fee schedule which was considerably higher than the surrounding area. Spring Lake, along with our neighboring jurisdictions, agreed to uniformity in permits, inspections and fees in July 2013, which resulted in less revenues than in previous years. However, response from local contractors and developers has been very favorable due to the ease and consistency of pulling permits amongst the 5 communities. Due to a substantial fund balance in this fund, the slight lowering of fees was not impactful.



BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 249 BUILDING DEPARTMENT FUND

| GL NUMBER  | DESCRIPTION  | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|--|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                              |  |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                          |  |                     |                              |                                      |                               |
| 249-000.000-477.000                                    | BUILDING PERMITS                                   | 60,732              | 56,000                       | 96,997                               | 60,000                        |
| 249-000.000-478.100                                    | ELECTRICAL PERMITS                                 | 9,428               | 8,000                        | 11,433                               | 8,000                         |
| 249-000.000-478.200                                    | MECHANICAL/PLUMBING PERMITS                        | 11,615              | 10,000                       | 13,279                               | 11,000                        |
| 249-000.000-664.000                                    | INTEREST & DIVIDEND INCOME                         | 574                 | 250                          | 631                                  |                               |
| 249-000.000-695.000 *                                  | APPROPRIATION FROM FUND BALANCE                    |                     | 3,700                        |                                      | 1,940                         |
| Totals for dept 000.000-GENERAL SERVICES               |  | 82,349              | 77,950                       | 122,340                              | 80,940                        |
| * NOTES TO BUDGET: DEPARTMENT 000.000 GENERAL SERVICES |  |                     |                              |                                      |                               |
| 695.000  | APPROPRIATION FROM FUND BALANCE                    |                     |                              |                                      | 1,940                         |
|  | FOOTNOTE AMOUNTS:                                  |                     |                              |                                      | 1,940                         |
|  | BUILDING FUND HAS A FUND BALANCE OF OVER \$130,000 |                     |                              |                                      |                               |
|  | DEPT '000.000' TOTAL                               |                     |                              |                                      | 1,940                         |
| <b>TOTAL ESTIMATED REVENUES</b>                        |  | 82,349              | 77,950                       | 122,340                              | 80,940                        |
| <b>APPROPRIATIONS</b>                                  |  |                     |                              |                                      |                               |
| Dept 381.000-ZONING/PLANNING                           |  |                     |                              |                                      |                               |
| 249-381.000-702.000                                    | SALARIES - WAGES FULL TIME                         | 13,080              | 18,000                       | 15,825                               | 18,000                        |
| 249-381.000-704.000                                    | SOCIAL SECURITY                                    | 951                 | 1,260                        | 1,151                                | 1,377                         |
| 249-381.000-705.000                                    | RETIREMENT FUND CONTRIBUTION                       | 3,220               | 3,400                        | 3,343                                | 3,604                         |
| 249-381.000-707.000                                    | DENTAL INSURANCE                                   | 331                 | 364                          | 324                                  | 438                           |
| 249-381.000-708.000                                    | VISION CARE REIMBURSEMENT                          | 120                 | 120                          | 119                                  | 120                           |
| 249-381.000-709.000                                    | MEDICAL INSURANCE                                  | 3,970               | 4,396                        | 4,256                                | 4,681                         |
| 249-381.000-710.000                                    | LIFE INSURANCE                                     | 285                 | 350                          | 341                                  | 410                           |
| 249-381.000-711.000                                    | WORKER'S COMP INSURANCE                            | 50                  | 60                           | 50                                   | 60                            |
| 249-381.000-727.000                                    | OFFICE SUPPLIES                                    | 288                 | 350                          | 693                                  | 750                           |
| 249-381.000-740.249                                    | BUILDING DEPT SOFTWARE                             | 761                 | 800                          | 768                                  | 800                           |
| 249-381.000-801.000                                    | PROFESSIONAL SERVICES                              | 3,633               | 3,000                        | 4,279                                | 5,000                         |
| 249-381.000-801.172                                    | DISINCORPORATION EXPENSE                           |                     | 600                          | 724                                  |                               |
| 249-381.000-801.400                                    | CONTRACT BUILDING INSPECTIONS                      | 16,056              | 25,000                       | 18,144                               | 25,000                        |
| 249-381.000-801.600                                    | CONTRACT ELECTRICAL INSP                           | 5,900               | 5,500                        | 5,670                                | 6,000                         |
| 249-381.000-801.700                                    | CONTRACT MECHANICAL INSPECTION                     | 5,625               | 8,000                        | 6,845                                | 8,000                         |
| 249-381.000-891.450                                    | LEASE PAYMENT                                      |                     | 1,500                        | 1,500                                | 1,500                         |
| 249-381.000-910.000                                    | INSURANCE  | 1,250               | 1,300                        | 1,291                                | 1,300                         |
| 249-381.000-940.000                                    | INTERNAL RENTAL                                    | 2,300               | 2,300                        | 2,300                                | 2,300                         |
| 249-381.000-940.002                                    | OFFICE EQUIPMENT RENT                              | 1,600               | 1,600                        | 1,600                                | 1,600                         |
| 249-381.000-956.200                                    | BANK FEES  | 23                  | 50                           | 30                                   |                               |
| Totals for dept 381.000-ZONING/PLANNING                |  | 59,443              | 77,950                       | 69,253                               | 80,940                        |
| <b>TOTAL APPROPRIATIONS</b>                            |  | 59,443              | 77,950                       | 69,253                               | 80,940                        |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 249</b>       |  | 22,906              |                              | 53,087                               |                               |

## **TAX INCREMENT FINANCE AUTHORITY FUND SUMMARY (296)**

**Introductory Comments:** The Village Council “un-hibernated” the TIFA in fiscal year 2015/2016. The captured funds will be used within the district to offset costs for things such as parking lot maintenance, beautification, branding, and infrastructure improvements which were previously part of the Village’s General Fund budget. In previous years, the DDA budget has covered items such as façade and fire suppression grants. Staff is recommending that those items continue to be funded in addition to shifting costs from General Fund to TIFA fund.

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 296 TAX INC. FINANCE AUTHORITY

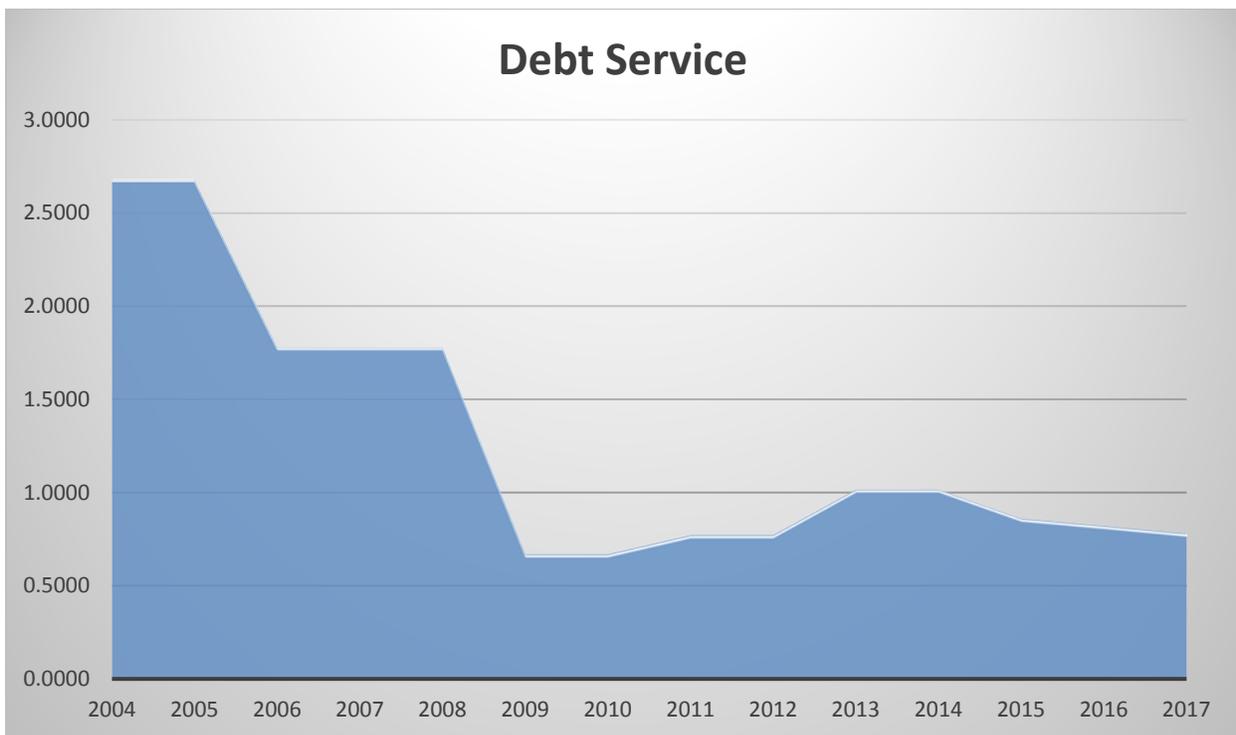
| GL NUMBER  | DESCRIPTION                       | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|-----------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                        |                                   |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                    |                                   |                     |                              |                                      |                               |
| 296-000.000-403.000                              | CURRENT REAL PROPERTY TAX         | 263,790             | 287,867                      | 284,091                              | 305,645                       |
| 296-000.000-403.101                              | LOCAL UNITS TAXES                 | 254,931             | 261,435                      | 270,218                              | 289,942                       |
| 296-000.000-504.727                              | MILL PT STAT B/F LOAN - LETTER OF | 13,726              |                              |                                      |                               |
| Totals for dept 000.000-GENERAL SERVICES         |                                   | <u>532,447</u>      | <u>549,302</u>               | <u>554,309</u>                       | <u>595,587</u>                |
| <b>TOTAL ESTIMATED REVENUES</b>                  |                                   | <u>532,447</u>      | <u>549,302</u>               | <u>554,309</u>                       | <u>595,587</u>                |
| <b>APPROPRIATIONS</b>                            |                                   |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                    |                                   |                     |                              |                                      |                               |
| 296-000.000-804.000                              | LEGAL FEES                        | 4,813               | 2,000                        |                                      | 1,500                         |
| 296-000.000-804.100                              | AUDIT SERVICES                    | 1,584               | 1,625                        | 1,613                                | 1,700                         |
| 296-000.000-818.004                              | CONTRACT SERVICE - GENERAL FUND   | 27,000              | 27,000                       | 27,000                               | 27,000                        |
| 296-000.000-818.101                              | TRANSFER TO GENERAL FUND          | 12,595              |                              |                                      |                               |
| 296-000.000-818.208                              | TRANSFER TO PUBLIC IMPROVEMENT    | 25,000              | 25,000                       | 25,000                               | 20,000                        |
| 296-000.000-818.236                              | CONTRIBUTION TO CBDDA FUND        | 450,000             | 476,000                      | 476,000                              | 528,792                       |
| 296-000.000-819.101                              | TRANSFER TO GENERAL FUND          |                     | 12,595                       | 12,595                               | 12,595                        |
| 296-000.000-886.000                              | CHAMBER ECONOMIC DEVELOPMENT      | 3,445               | 3,725                        | 3,713                                | 3,850                         |
| 296-000.000-900.000                              | PRINTING & PUBLISHING             | 3,698               | 1,000                        |                                      |                               |
| 296-000.000-956.200                              | BANK FEES                         | 187                 | 150                          | 121                                  | 150                           |
| Totals for dept 000.000-GENERAL SERVICES         |                                   | <u>528,322</u>      | <u>549,095</u>               | <u>546,042</u>                       | <u>595,587</u>                |
| <b>TOTAL APPROPRIATIONS</b>                      |                                   | <u>528,322</u>      | <u>549,095</u>               | <u>546,042</u>                       | <u>595,587</u>                |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 296</b> |                                   | <u>4,125</u>        | <u>207</u>                   | <u>8,267</u>                         |                               |

# VILLAGE OF SPRING LAKE

## GENERAL OBLIGATION CAPITAL BOND DEBT FUND SUMMARY (390)

**Introductory Comments:** With the refunding of bonds in FY 12/13 came considerable interest savings over the remaining life of the bonds. Net future value (FV) Cash flow Savings is just over \$264,000 as shown on the following page. With the smoothing of the payments also comes the ability to adjust the millage rate from 1.01 to .78 mills. As taxable values within the Village increase due to new development, Council can reevaluate the millage rate over the remaining life of the bonds (*see attached spread sheet for projections.*)

In Fiscal Year 2015/2016, the Village entered into a lease agreement with Spring Lake Township and the Township currently occupies the space that previously housed the SLFBPD. The arrangement has proven to be mutually beneficial, convenient and less expensive than constructing a new township hall.



BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 390 2013 G. O. IMPROVEMENT REFUND BOND DEBT

| GL NUMBER  | DESCRIPTION                              | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|--|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                        |  |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                    |  |                     |                              |                                      |                               |
| 390-000.000-403.000                              | CURRENT REAL PROPERTY TAX                | 99,172              | 97,500                       | 97,273                               | 95,260                        |
| 390-000.000-403.100                              | REAL/PERSONAL REFUNDED TAXES             |                     | (300)                        | (11)                                 | (300)                         |
| 390-000.000-417.000                              | CURRENT PERSONAL PROPERTY TAX            | 3,089               | 2,490                        | 3,597                                | 2,787                         |
|  | Totals for dept 000.000-GENERAL SERVICES | <u>102,261</u>      | <u>99,690</u>                | <u>100,859</u>                       | <u>97,747</u>                 |
| <b>TOTAL ESTIMATED REVENUES</b>                  |  | <u>102,261</u>      | <u>99,690</u>                | <u>100,859</u>                       | <u>97,747</u>                 |
| <b>APPROPRIATIONS</b>                            |  |                     |                              |                                      |                               |
| Dept 990.000-DEBT SERVICE                        |  |                     |                              |                                      |                               |
| 390-990.000-991.008                              | BOND PRINCIPAL - 2013                    | 75,000              | 75,000                       | 75,000                               | 75,000                        |
| 390-990.000-995.008                              | BOND INTEREST - 2013                     | 24,553              | 23,635                       | 23,634                               | 22,547                        |
| 390-990.000-999.000                              | PAYING AGENT FEES                        | 250                 | 500                          | 250                                  | 500                           |
|  | Totals for dept 990.000-DEBT SERVICE     | <u>99,803</u>       | <u>99,135</u>                | <u>98,884</u>                        | <u>98,047</u>                 |
| <b>TOTAL APPROPRIATIONS</b>                      |  | <u>99,803</u>       | <u>99,135</u>                | <u>98,884</u>                        | <u>98,047</u>                 |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 390</b> |  | <u>2,458</u>        | <u>555</u>                   | <u>1,975</u>                         | <u>(300)</u>                  |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 590 SEWER DEPARTMENT

| GL NUMBER                                | DESCRIPTION                     | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|---------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                |                                 |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES            |                                 |                     |                              |                                      |                               |
| 590-000.000-502.100                      | * STATE GRANTS                  |                     | 60,000                       | 53,515                               | 205,000                       |
| 590-000.000-642.000                      | UNMETERED & METERED SALES       | 193,529             | 192,000                      | 198,476                              | 204,000                       |
| 590-000.000-642.002                      | READINESS TO SERVE CHARGES      | 181,654             | 180,000                      | 183,690                              | 187,000                       |
| 590-000.000-642.100                      | PENALTY REVENUE                 | 4,441               | 4,000                        | 4,010                                | 4,400                         |
| 590-000.000-642.200                      | DEBT SERVICE REVENUE            | 76,527              | 76,000                       | 78,067                               | 80,000                        |
| 590-000.000-642.590                      | SEWER EQUITY CHARGE             |                     |                              | 8,158                                |                               |
| 590-000.000-664.000                      | INTEREST & DIVIDEND INCOME      | 733                 | 450                          | 1,270                                | 1,000                         |
| 590-000.000-695.000                      | APPROPRIATION FROM FUND BALANCE |                     | 3,100                        |                                      |                               |
| Totals for dept 000.000-GENERAL SERVICES |                                 | 456,884             | 515,550                      | 527,186                              | 681,400                       |

\* NOTES TO BUDGET: DEPARTMENT 000.000 GENERAL SERVICES

|                          |                         |         |         |         |         |
|--------------------------|-------------------------|---------|---------|---------|---------|
| 502.100                  | STATE GRANTS            |         |         |         |         |
|                          | FOOTNOTE AMOUNTS:       |         |         |         | 201,500 |
|                          | SAW GRANT REIMBURSEMENT |         |         |         |         |
|                          | DEPT '000.000' TOTAL    |         |         |         | 201,500 |
| TOTAL ESTIMATED REVENUES |                         | 456,884 | 515,550 | 527,186 | 681,400 |

|  |                                 |         |         |         |         |
|--|---------------------------------|---------|---------|---------|---------|
| <b>APPROPRIATIONS</b>                    |                                 |         |         |         |         |
| Dept 000.000-GENERAL SERVICES            |                                 |         |         |         |         |
| 590-000.000-702.000                      | SALARIES - WAGES FULL TIME      | 49,779  | 62,550  | 51,341  | 53,000  |
| 590-000.000-702.001                      | SALARIES - OVERTIME PAY         | 1,541   | 5,154   | 2,822   | 4,000   |
| 590-000.000-702.123                      | SAW GRANT                       | 300     | 300     | 43      | 3,000   |
| 590-000.000-703.000                      | SALARIES - WAGES PART TIME      | 816     | 625     | 333     | 700     |
| 590-000.000-704.000                      | SOCIAL SECURITY                 | 3,841   | 5,250   | 3,981   | 4,680   |
| 590-000.000-705.000                      | RETIREMENT FUND CONTRIBUTION    | 9,461   | 10,043  | 9,748   | 11,000  |
| 590-000.000-707.000                      | DENTAL INSURANCE                | 941     | 1,227   | 945     | 1,553   |
| 590-000.000-708.000                      | VISION CARE REIMBURSEMENT       | 259     | 323     | 323     | 325     |
| 590-000.000-709.000                      | MEDICAL INSURANCE               | 10,980  | 12,874  | 11,379  | 15,812  |
| 590-000.000-710.000                      | LIFE INSURANCE                  | 715     | 750     | 813     | 1,045   |
| 590-000.000-711.000                      | WORKER'S COMP INSURANCE         | 550     | 1,000   | 950     | 1,050   |
| 590-000.000-727.000                      | OFFICE SUPPLIES                 | 2,085   | 2,500   | 1,204   | 2,500   |
| 590-000.000-740.000                      | OPERATING SUPPLIES              | 1,508   | 1,800   | 2,985   | 2,400   |
| 590-000.000-740.002                      | DPW DRUG TESTING FEES           |         | 25      |         | 50      |
| 590-000.000-740.220                      | CDL RENEWAL FEES                | 134     | 125     | 194     | 150     |
| 590-000.000-741.000                      | CLOTHING                        | 413     | 450     | 514     | 450     |
| 590-000.000-801.000                      | * PROFESSIONAL SERVICES         | 20,159  | 22,000  | 39,527  | 265,000 |
| 590-000.000-801.172                      | DISINCORPORATION EXPENSE        |         | 3,100   | 4,018   |         |
| 590-000.000-801.315                      | PROF SERV - GIS                 |         |         | 485     |         |
| 590-000.000-801.443                      | PROF SERV - SAW GRANT           |         | 60,000  | 61,061  |         |
| 590-000.000-802.001                      | SEWER CLEANING & INSPECTION     | 11,895  | 17,000  | 5,814   | 15,000  |
| 590-000.000-804.100                      | AUDIT SERVICES                  | 1,586   | 1,650   | 1,720   | 1,800   |
| 590-000.000-818.002                      | GH/SL SEWER AUTHORITY           | 143,635 | 160,000 | 179,752 | 200,000 |
| 590-000.000-818.003                      | SLT LIFT STATION                | 27,095  | 31,000  | 35,206  | 31,000  |
| 590-000.000-818.004                      | CONTRACT SERVICE - GENERAL FUND | 7,000   | 7,000   | 7,000   | 7,000   |
| 590-000.000-853.000                      | TELEPHONE                       | 2,732   | 2,550   | 2,233   | 3,000   |
| 590-000.000-860.000                      | TRANSPORTATION/TRAINING         | 533     | 1,000   | 488     | 750     |
| 590-000.000-900.000                      | PRINTING & PUBLISHING           | 24      | 50      | 256     | 200     |
| 590-000.000-910.000                      | INSURANCE                       | 3,985   | 4,100   | 5,410   | 5,500   |
| 590-000.000-921.000                      | ELECTRIC SERVICE                | 5,972   | 7,000   | 6,186   | 7,000   |
| 590-000.000-922.000                      | WATER & SEWER SERVICE           |         |         | 265     | 300     |
| 590-000.000-923.000                      | HEATING                         | 3,407   | 3,100   | 3,711   | 3,500   |
| 590-000.000-931.000                      | BUILDING REPAIRS & MAINTENANCE  |         |         | 1,333   | 1,200   |
| 590-000.000-935.000                      | REPAIRS & MAINTENANCE           | 3,442   | 10,500  | 2,754   | 7,500   |
| 590-000.000-935.600                      | LIFT STATION UPGRADES           |         |         | 927     |         |
| 590-000.000-940.000                      | INTERNAL RENTAL                 | 4,386   | 6,000   | 5,167   | 5,000   |
| 590-000.000-940.002                      | OFFICE EQUIPMENT RENT           | 1,688   | 1,688   | 1,688   | 1,600   |
| 590-000.000-956.000                      | MISCELLANEOUS                   | 11      | 100     |         |         |
| 590-000.000-956.200                      | BANK FEES                       | 385     | 700     | 524     | 500     |
| 590-000.000-970.000                      | CAPITAL OUTLAY                  |         | 75,000  | 658     | 25,000  |
| 590-000.000-970.591                      | WATER/SEWER METER PURCHASE      | 171     |         |         |         |
| 590-000.000-987.000                      | * DEPRECIATION                  | 43,368  | 50,000  | 47,977  | 50,000  |
| Totals for dept 000.000-GENERAL SERVICES |                                 | 364,797 | 568,534 | 501,735 | 732,565 |

\* NOTES TO BUDGET: DEPARTMENT 000.000 GENERAL SERVICES

|         |                       |  |  |  |         |
|---------|-----------------------|--|--|--|---------|
| 801.000 | PROFESSIONAL SERVICES |  |  |  |         |
|         | FOOTNOTE AMOUNTS:     |  |  |  | 225,000 |
|         | SAW GRANT EXPENSE     |  |  |  |         |
| 987.000 | DEPRECIATION          |  |  |  |         |
|         | NON CASH EXPENSE      |  |  |  |         |
|         | DEPT '000.000' TOTAL  |  |  |  | 225,000 |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 590 SEWER DEPARTMENT

| GL NUMBER                                 | DESCRIPTION | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|-------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| APPROPRIATIONS                            |             |                     |                              |                                      |                               |
| TOTAL APPROPRIATIONS                      |             | 364,797             | 568,534                      | 501,735                              | 732,565                       |
| NET OF REVENUES/APPROPRIATIONS - FUND 590 |             | 92,087              | (52,984)                     | 25,451                               | (51,165)                      |

## Bond Debt Projection - With 1% per Year Growth in Taxable Value

FY 16/17 Ending Fund Balance 4,485.00

| Fiscal Year | Principal         | Interest          | Paying Agent Fees | Annual Cost | Tax Revenue | Ending Fund Balance |
|-------------|-------------------|-------------------|-------------------|-------------|-------------|---------------------|
| 17/18       | 75,000.00         | 22,546.25         | 500.00            | 98,046.25   | 99,060.00   | <b>5,498.75</b>     |
| 18/19       | 75,000.00         | 21,252.50         | 500.00            | 96,752.50   | 97,485.20   | <b>6,231.45</b>     |
| 19/20       | 80,000.00         | 19,720.00         | 500.00            | 100,220.00  | 97,164.53   | <b>3,175.97</b>     |
| 20/21       | 80,000.00         | 18,020.00         | 500.00            | 98,520.00   | 98,136.17   | <b>2,792.15</b>     |
| 21/22       | 80,000.00         | 16,200.00         | 500.00            | 96,700.00   | 97,795.96   | <b>3,888.11</b>     |
| 22/23       | 85,000.00         | 14,218.75         | 500.00            | 99,718.75   | 97,439.14   | <b>1,608.50</b>     |
| 23/24       | 85,000.00         | 12,051.25         | 500.00            | 97,551.25   | 97,065.40   | <b>1,122.65</b>     |
| 24/25       | 85,000.00         | 9,735.00          | 500.00            | 95,235.00   | 96,674.44   | <b>2,562.10</b>     |
| 25/26       | 90,000.00         | 7,217.50          | 500.00            | 97,717.50   | 97,641.19   | <b>2,485.79</b>     |
| 26/27       | 95,000.00         | 4,441.25          | 500.00            | 99,941.25   | 98,617.60   | <b>1,162.14</b>     |
| 27/28       | 95,000.00         | 1,496.25          | 500.00            | 96,996.25   | 96,798.04   | <b>963.93</b>       |
|             | <b>925,000.00</b> | <b>146,898.75</b> | <b>5,500.00</b>   |             |             |                     |

| Fiscal Year | Taxable Value  | Millage | Tax Revenue |
|-------------|----------------|---------|-------------|
| 17/18       | 127,000,000.00 | 0.7800  | 99,060.00   |
| 18/19       | 128,270,000.00 | 0.7600  | 97,485.20   |
| 19/20       | 129,552,700.00 | 0.7500  | 97,164.53   |
| 20/21       | 130,848,227.00 | 0.7500  | 98,136.17   |
| 22/22       | 132,156,709.27 | 0.7400  | 97,795.96   |
| 22/23       | 133,478,276.36 | 0.7300  | 97,439.14   |
| 23/24       | 134,813,059.13 | 0.7200  | 97,065.40   |
| 24/25       | 136,161,189.72 | 0.7100  | 96,674.44   |
| 25/26       | 137,522,801.61 | 0.7100  | 97,641.19   |
| 26/27       | 138,898,029.63 | 0.7100  | 98,617.60   |
| 27/28       | 140,287,009.93 | 0.6900  | 96,798.04   |

# VILLAGE OF SPRING LAKE

## SEWER FUND SUMMARY (590)

**Introductory Comments:** This fund is an enterprise utility fund, which stands alone as a separate operating fund for the wastewater collection system. Its sole revenue source is the utility rates charged to customers using the system. The rates charged are based upon the water consumed and metered and the debt factor based upon the type of customer and the potential for loading the system. The water consumed is returned to the sanitary sewer collection system at the customer's site and the collection system transports the sewage volume to the Wastewater Treatment plant located across the Grand River in Grand Haven via a pump station located next to Tanglefoot Park. After treatment, the final effluent is discharged back into the Grand River. The Village's Sanitary Sewer Collection system includes over 78,000 linear feet of gravity sewer main, 14,674 ft. of force main and 6 lift stations.

In 1973, the Grand Haven/Spring Lake Sewer Authority began operating the wastewater treatment facility in Grand Haven under contract with the City of Grand Haven to provide wastewater treatment services for the Village of Spring Lake and the City of Grand Haven. Since then, the Village has paid a proportional share of the expense for operating this plant, similar to the shared expense for the operations of the NOWS drinking water treatment plant.

In 2013, the Village of Spring Lake applied for a Stormwater Asset Management and Wastewater (SAW) grant through the Michigan Department of Environmental Quality to perform an inventory and condition assessment of underground assets. In 2014, the Village learned that funds for this program may be available in 2017. Once an assessment of underground utilities has been completed, the Village will develop a comprehensive utility improvement plan for Major and Local Streets, the Water Distribution System and the Storm and Sanitary Sewer Collection Systems. Until this time, the Department of Public Works will be using preventive and responsive measures to maintain the Village's sanitary sewer collection system. This includes routine cleaning of pipes, lift stations and inspecting problem areas.

This budget includes the annual sewer cleaning, root-cutting and inspection program.

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 590 SEWER DEPARTMENT

| GL NUMBER                                | DESCRIPTION                     | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|---------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                |                                 |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES            |                                 |                     |                              |                                      |                               |
| 590-000.000-502.100                      | * STATE GRANTS                  |                     | 60,000                       | 53,515                               | 205,000                       |
| 590-000.000-642.000                      | UNMETERED & METERED SALES       | 193,529             | 192,000                      | 198,476                              | 204,000                       |
| 590-000.000-642.002                      | READINESS TO SERVE CHARGES      | 181,654             | 180,000                      | 183,690                              | 187,000                       |
| 590-000.000-642.100                      | PENALTY REVENUE                 | 4,441               | 4,000                        | 4,010                                | 4,400                         |
| 590-000.000-642.200                      | DEBT SERVICE REVENUE            | 76,527              | 76,000                       | 78,067                               | 80,000                        |
| 590-000.000-642.590                      | SEWER EQUITY CHARGE             |                     |                              | 8,158                                |                               |
| 590-000.000-664.000                      | INTEREST & DIVIDEND INCOME      | 733                 | 450                          | 1,270                                | 1,000                         |
| 590-000.000-695.000                      | APPROPRIATION FROM FUND BALANCE |                     | 3,100                        |                                      |                               |
| Totals for dept 000.000-GENERAL SERVICES |                                 | 456,884             | 515,550                      | 527,186                              | 681,400                       |

\* NOTES TO BUDGET: DEPARTMENT 000.000 GENERAL SERVICES

|                          |                         |         |         |         |         |
|--------------------------|-------------------------|---------|---------|---------|---------|
| 502.100                  | STATE GRANTS            |         |         |         |         |
|                          | FOOTNOTE AMOUNTS:       |         |         |         | 201,500 |
|                          | SAW GRANT REIMBURSEMENT |         |         |         |         |
|                          | DEPT '000.000' TOTAL    |         |         |         | 201,500 |
| TOTAL ESTIMATED REVENUES |                         | 456,884 | 515,550 | 527,186 | 681,400 |

|  |                                 |         |         |         |         |
|--|---------------------------------|---------|---------|---------|---------|
| <b>APPROPRIATIONS</b>                    |                                 |         |         |         |         |
| Dept 000.000-GENERAL SERVICES            |                                 |         |         |         |         |
| 590-000.000-702.000                      | SALARIES - WAGES FULL TIME      | 49,779  | 62,550  | 51,341  | 53,000  |
| 590-000.000-702.001                      | SALARIES - OVERTIME PAY         | 1,541   | 5,154   | 2,822   | 4,000   |
| 590-000.000-702.123                      | SAW GRANT                       | 300     | 300     | 43      | 3,000   |
| 590-000.000-703.000                      | SALARIES - WAGES PART TIME      | 816     | 625     | 333     | 700     |
| 590-000.000-704.000                      | SOCIAL SECURITY                 | 3,841   | 5,250   | 3,981   | 4,680   |
| 590-000.000-705.000                      | RETIREMENT FUND CONTRIBUTION    | 9,461   | 10,043  | 9,748   | 11,000  |
| 590-000.000-707.000                      | DENTAL INSURANCE                | 941     | 1,227   | 945     | 1,553   |
| 590-000.000-708.000                      | VISION CARE REIMBURSEMENT       | 259     | 323     | 323     | 325     |
| 590-000.000-709.000                      | MEDICAL INSURANCE               | 10,980  | 12,874  | 11,379  | 15,812  |
| 590-000.000-710.000                      | LIFE INSURANCE                  | 715     | 750     | 813     | 1,045   |
| 590-000.000-711.000                      | WORKER'S COMP INSURANCE         | 550     | 1,000   | 950     | 1,050   |
| 590-000.000-727.000                      | OFFICE SUPPLIES                 | 2,085   | 2,500   | 1,204   | 2,500   |
| 590-000.000-740.000                      | OPERATING SUPPLIES              | 1,508   | 1,800   | 2,985   | 2,400   |
| 590-000.000-740.002                      | DPW DRUG TESTING FEES           |         | 25      |         | 50      |
| 590-000.000-740.220                      | CDL RENEWAL FEES                | 134     | 125     | 194     | 150     |
| 590-000.000-741.000                      | CLOTHING                        | 413     | 450     | 514     | 450     |
| 590-000.000-801.000                      | * PROFESSIONAL SERVICES         | 20,159  | 22,000  | 39,527  | 265,000 |
| 590-000.000-801.172                      | DISINCORPORATION EXPENSE        |         | 3,100   | 4,018   |         |
| 590-000.000-801.315                      | PROF SERV - GIS                 |         |         | 485     |         |
| 590-000.000-801.443                      | PROF SERV - SAW GRANT           |         | 60,000  | 61,061  |         |
| 590-000.000-802.001                      | SEWER CLEANING & INSPECTION     | 11,895  | 17,000  | 5,814   | 15,000  |
| 590-000.000-804.100                      | AUDIT SERVICES                  | 1,586   | 1,650   | 1,720   | 1,800   |
| 590-000.000-818.002                      | GH/SL SEWER AUTHORITY           | 143,635 | 160,000 | 179,752 | 200,000 |
| 590-000.000-818.003                      | SLT LIFT STATION                | 27,095  | 31,000  | 35,206  | 31,000  |
| 590-000.000-818.004                      | CONTRACT SERVICE - GENERAL FUND | 7,000   | 7,000   | 7,000   | 7,000   |
| 590-000.000-853.000                      | TELEPHONE                       | 2,732   | 2,550   | 2,233   | 3,000   |
| 590-000.000-860.000                      | TRANSPORTATION/TRAINING         | 533     | 1,000   | 488     | 750     |
| 590-000.000-900.000                      | PRINTING & PUBLISHING           | 24      | 50      | 256     | 200     |
| 590-000.000-910.000                      | INSURANCE                       | 3,985   | 4,100   | 5,410   | 5,500   |
| 590-000.000-921.000                      | ELECTRIC SERVICE                | 5,972   | 7,000   | 6,186   | 7,000   |
| 590-000.000-922.000                      | WATER & SEWER SERVICE           |         |         | 265     | 300     |
| 590-000.000-923.000                      | HEATING                         | 3,407   | 3,100   | 3,711   | 3,500   |
| 590-000.000-931.000                      | BUILDING REPAIRS & MAINTENANCE  |         |         | 1,333   | 1,200   |
| 590-000.000-935.000                      | REPAIRS & MAINTENANCE           | 3,442   | 10,500  | 2,754   | 7,500   |
| 590-000.000-935.600                      | LIFT STATION UPGRADES           |         |         | 927     |         |
| 590-000.000-940.000                      | INTERNAL RENTAL                 | 4,386   | 6,000   | 5,167   | 5,000   |
| 590-000.000-940.002                      | OFFICE EQUIPMENT RENT           | 1,688   | 1,688   | 1,688   | 1,600   |
| 590-000.000-956.000                      | MISCELLANEOUS                   | 11      | 100     |         |         |
| 590-000.000-956.200                      | BANK FEES                       | 385     | 700     | 524     | 500     |
| 590-000.000-970.000                      | CAPITAL OUTLAY                  |         | 75,000  | 658     | 25,000  |
| 590-000.000-970.591                      | WATER/SEWER METER PURCHASE      | 171     |         |         |         |
| 590-000.000-987.000                      | * DEPRECIATION                  | 43,368  | 50,000  | 47,977  | 50,000  |
| Totals for dept 000.000-GENERAL SERVICES |                                 | 364,797 | 568,534 | 501,735 | 732,565 |

\* NOTES TO BUDGET: DEPARTMENT 000.000 GENERAL SERVICES

|         |                       |  |  |  |         |
|---------|-----------------------|--|--|--|---------|
| 801.000 | PROFESSIONAL SERVICES |  |  |  |         |
|         | FOOTNOTE AMOUNTS:     |  |  |  | 225,000 |
|         | SAW GRANT EXPENSE     |  |  |  |         |
| 987.000 | DEPRECIATION          |  |  |  |         |
|         | NON CASH EXPENSE      |  |  |  |         |
|         | DEPT '000.000' TOTAL  |  |  |  | 225,000 |

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 590 SEWER DEPARTMENT

| GL NUMBER                                 | DESCRIPTION | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|---|-------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| APPROPRIATIONS                            |             |                     |                              |                                      |                               |
| TOTAL APPROPRIATIONS                      |             | 364,797             | 568,534                      | 501,735                              | 732,565                       |
| NET OF REVENUES/APPROPRIATIONS - FUND 590 |             | 92,087              | (52,984)                     | 25,451                               | (51,165)                      |

# VILLAGE OF SPRING LAKE

## WATER FUND SUMMARY (591)

**Introductory Comments:** The Water Fund is an enterprise utility fund, which stands alone as a separate operating fund for the water distribution system. The fund's sole source of revenue is the utility rates charge to the customers using the system. The rates are based upon the water consumed and metered, based upon the type of customer and the potential for high peak demand at any one time.

The Village of Spring Lake purchases water from the Northwest Ottawa Water System (NOWS) for distribution to its 1,200 customers. The use of NOWS water replaced a system that had been very efficient and cost effective since its inception in the early 1900s. This change took place in April 1992 at the end of a long process that began as the result of the discovery of TCE and PCE in the Village's groundwater water aquifer in 1987. The Village has discarded a groundwater-based supply system in favor of connecting to the Lake Michigan-based NOWS. This conversion has been costly and has already had significant water rate and millage levy implications. The Village, however, has been able to provide high-quality water to its residents through this conversion. Water commodity and readiness to serve rates, as well as debt service fees, are recommended to stay the same as last year.

In 2015, the Village entered into a three-year contract with HydroCorp, Inc. to revise the formal Cross Connection Control Program, which is a requirement of the Michigan Department of Environmental Quality under Part 14 of the Michigan Safe Drinking Water Act, 1976 PA 399, as amended, (Act 399). This contract brings the Village into compliance with the regulation and also benefits consumers of the water supply by ensuring plumbing devices designed to keep the potable water from becoming contaminated through loss of pressure or back-siphonage at commercial and industrial locations. Implementation of this program will also account for Water Department Personnel providing site visits to water customers during routine work orders to educate and inspect for potential cross connection hazards that can be mitigated.

The Village's Water Distribution network is comprised of over 102,000 linear feet of water main, 154 hydrants and 219 valves. Improvements to the water system proposed in the FY17-18 budget include replacement of two water valves and two hydrants.

BUDGET REPORT FOR VILLAGE OF SPRING LAKE

Fund: 591 WATER DEPARTMENT

| GL NUMBER  | DESCRIPTION                        | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|------------------------------------|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                              |                                    |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                          |                                    |                     |                              |                                      |                               |
| 591-000.000-451.300                                    | WATER TOWER CELLULAR USE           | 3,574               | 3,600                        | 3,682                                | 3,600                         |
| 591-000.000-626.000                                    | SERVICE RENDERED                   | 2,886               | 3,000                        | 4,711                                | 3,200                         |
| 591-000.000-642.001                                    | METERED SALES                      | 211,877             | 207,000                      | 225,171                              | 227,000                       |
| 591-000.000-642.002                                    | READINESS TO SERVE CHARGES         | 125,339             | 125,000                      | 132,279                              | 140,000                       |
| 591-000.000-642.100                                    | PENALTY REVENUE                    | 3,607               | 3,000                        | 3,151                                | 3,000                         |
| 591-000.000-642.200                                    | DEBT SERVICE REVENUE               | 66,579              | 66,500                       | 69,629                               | 72,000                        |
| 591-000.000-642.591                                    | WATER EQUITY CHARGE                | 1,915               | 1,900                        | 23,194                               | 1,900                         |
| 591-000.000-664.000                                    | INTEREST & DIVIDEND INCOME         | 3,266               | 1,700                        | 6,137                                | 3,000                         |
| 591-000.000-677.000                                    | REIMBURSEMENTS                     | 11,858              |                              | 17,345                               |                               |
| 591-000.000-677.110                                    | NSF RETURNED CHECK FEE             | 120                 | 80                           | 120                                  |                               |
| 591-000.000-694.000                                    | OTHER MISCELLANEOUS INCOME         | 994                 |                              | 2,761                                | 500                           |
| 591-000.000-695.000                                    | APPROPRIATION FROM FUND BALANCE    |                     | 23,750                       |                                      |                               |
| Totals for dept 000.000-GENERAL SERVICES               |                                    | 432,015             | 435,530                      | 488,180                              | 454,200                       |
| <b>TOTAL ESTIMATED REVENUES</b>                        |                                    | 432,015             | 435,530                      | 488,180                              | 454,200                       |
| <b>APPROPRIATIONS</b>                                  |                                    |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                          |                                    |                     |                              |                                      |                               |
| 591-000.000-702.000                                    | SALARIES - WAGES FULL TIME         | 73,257              | 77,215                       | 77,108                               | 65,508                        |
| 591-000.000-702.001                                    | SALARIES - OVERTIME PAY            | 3,087               | 5,154                        | 5,252                                | 4,500                         |
| 591-000.000-703.000                                    | SALARIES - WAGES PART TIME         | 1,752               | 1,618                        | 1,048                                | 1,298                         |
| 591-000.000-703.441                                    | DPW SEASONAL                       | 159                 |                              |                                      |                               |
| 591-000.000-704.000                                    | SOCIAL SECURITY                    | 5,717               | 6,425                        | 6,058                                | 5,500                         |
| 591-000.000-705.000                                    | RETIREMENT FUND CONTRIBUTION       | 9,436               | 10,002                       | 9,701                                | 11,000                        |
| 591-000.000-707.000                                    | DENTAL INSURANCE                   | 951                 | 1,214                        | 948                                  | 1,536                         |
| 591-000.000-708.000                                    | VISION CARE REIMBURSEMENT          | 248                 | 327                          | 321                                  | 325                           |
| 591-000.000-709.000                                    | MEDICAL INSURANCE                  | 10,861              | 12,768                       | 11,382                               | 15,350                        |
| 591-000.000-710.000                                    | LIFE INSURANCE                     | 729                 | 625                          | 834                                  | 1,055                         |
| 591-000.000-711.000                                    | WORKER'S COMP INSURANCE            | 550                 | 1,000                        | 950                                  | 1,000                         |
| 591-000.000-727.000                                    | OFFICE SUPPLIES                    | 2,085               | 2,500                        | 1,213                                | 2,200                         |
| 591-000.000-740.000                                    | OPERATING SUPPLIES                 | 9,248               | 8,000                        | 22,939                               | 15,000                        |
| 591-000.000-740.220                                    | CDL RENEWAL FEES                   | 134                 | 125                          | 196                                  |                               |
| 591-000.000-740.591                                    | OPERATING SUPPLIES - NEW SERVICES  | 1,394               | 11,000                       | 6,297                                | 10,000                        |
| 591-000.000-741.000                                    | CLOTHING                           | 413                 | 500                          | 514                                  |                               |
| 591-000.000-775.000                                    | REPAIRS & MAINTENANCE SUPPLIES     | 9,562               | 15,000                       | 14,155                               | 10,000                        |
| 591-000.000-801.000                                    | PROFESSIONAL SERVICES              | 42,412              | 50,750                       | 71,270                               | 60,000                        |
| 591-000.000-801.003                                    | PROF SERVICES - VALVE REPLACEMENT  |                     |                              |                                      | 25,000                        |
| 591-000.000-801.172                                    | DISINCORPORATION EXPENSE           |                     | 3,000                        | 3,801                                |                               |
| 591-000.000-801.315                                    | PROF SERV - GIS                    |                     |                              | 485                                  | 500                           |
| 591-000.000-801.490                                    | WATER RELIABILITY STUDY            |                     |                              | 1,625                                | 1,000                         |
| 591-000.000-804.100                                    | AUDIT SERVICES                     | 1,586               | 1,650                        | 1,720                                | 1,800                         |
| 591-000.000-818.004                                    | CONTRACT SERVICE - GENERAL FUND    | 7,500               | 7,500                        | 7,500                                | 7,500                         |
| 591-000.000-818.006                                    | WATER COMMODITY PURCHASE           | 105,220             | 125,000                      | 105,310                              | 125,000                       |
| 591-000.000-860.000                                    | TRANSPORTATION/TRAINING            | 1,300               | 3,000                        | 2,403                                | 3,000                         |
| 591-000.000-900.000                                    | PRINTING & PUBLISHING              | 24                  | 50                           | 488                                  |                               |
| 591-000.000-910.000                                    | INSURANCE                          | 3,985               | 4,200                        | 5,302                                | 5,400                         |
| 591-000.000-921.000                                    | ELECTRIC SERVICE                   |                     |                              | 233                                  |                               |
| 591-000.000-922.000                                    | WATER & SEWER SERVICE              |                     |                              | 250                                  | 250                           |
| 591-000.000-923.000                                    | HEATING                            | 287                 | 1,200                        | 977                                  | 1,200                         |
| 591-000.000-931.000                                    | BUILDING REPAIRS & MAINTENANCE     |                     |                              | 1,518                                | 1,000                         |
| 591-000.000-935.296                                    | WATER SYSTEM REPAIRS               |                     |                              | 1,399                                |                               |
| 591-000.000-940.000                                    | INTERNAL RENTAL                    | 16,398              | 15,000                       | 20,155                               | 20,000                        |
| 591-000.000-940.002                                    | OFFICE EQUIPMENT RENT              | 1,688               | 1,688                        | 1,688                                | 1,688                         |
| 591-000.000-956.000                                    | MISCELLANEOUS                      | 11                  | 50                           |                                      |                               |
| 591-000.000-956.200                                    | BANK FEES                          | 596                 | 1,000                        | 706                                  | 700                           |
| 591-000.000-970.000                                    | CAPITAL OUTLAY                     | 11,772              | 20,000                       | 8,965                                | 20,000                        |
| 591-000.000-970.591                                    | WATER/SEWER METER PURCHASE         | 10,622              | 3,000                        |                                      | 3,000                         |
| 591-000.000-987.000 *                                  | DEPRECIATION                       | 133,134             | 125,000                      | 121,025                              | 140,000                       |
| 591-000.000-991.004                                    | BOND PRINCIPAL - 2001 INTAKE       |                     | 21,844                       |                                      | 23,333                        |
| 591-000.000-995.004                                    | BOND INTEREST - 2001 INTAKE        | 3,253               | 4,400                        | 2,634                                | 2,600                         |
| 591-000.000-995.200                                    | 2009 NOWS IMPROVEMENT BONDS - PRIM |                     | 219                          |                                      | 219                           |
| 591-000.000-995.300                                    | 2009 NOWS IMPROVEMENT BONDS - INTF | 1,017               | 1,000                        | 936                                  | 1,000                         |
| 591-000.000-999.000                                    | PAYING AGENT FEES                  | 445                 | 750                          | 445                                  | 750                           |
| Totals for dept 000.000-GENERAL SERVICES               |                                    | 470,833             | 543,774                      | 519,751                              | 589,212                       |
| * NOTES TO BUDGET: DEPARTMENT 000.000 GENERAL SERVICES |                                    |                     |                              |                                      |                               |
| 987.000  | DEPRECIATION                       |                     |                              |                                      |                               |
|  | NON CASH EXPENSE                   |                     |                              |                                      |                               |
| <b>TOTAL APPROPRIATIONS</b>                            |                                    | 470,833             | 543,774                      | 519,751                              | 589,212                       |
| <b>NET OF REVENUES/APPROPRIATIONS - FUND 591</b>       |                                    | (38,818)            | (108,244)                    | (31,571)                             | (135,012)                     |

# VILLAGE OF SPRING LAKE

## CENTRAL EQUIPMENT FUND SUMMARY (661)

**Introductory Comments:** Revenues in this fund are primarily generated from the rental rates for the use of equipment within the DPW garage (i.e. trucks, backhoe, etc.) by the various funds of the Village. These other funds pay the rental rates to the Central Equipment Fund, which in turn, takes care of the maintenance and replacement of the equipment. The rental rates are established annually by MDOT.

For Department of Public Works operations, the Central Equipment roster includes 5 pickup trucks, 2 1-ton trucks with dump boxes, 2 large heavy duty dump trucks with underbody scrapers, 1 leaf vacuum truck, 1 bucket truck with a 20 foot aerial lift and two recreational style utility vehicles used for meter-reading operations and non-motorized trail maintenance. For winter street maintenance, each pickup truck has front plow and a salt spreader machine is installed in the back of a 1-ton truck; the two large dump trucks also have large front plows.

In addition to these vehicles, the roster also includes an asphalt patch mix trailer, a sewer jet cleaning trailer, various trailers, a highway arrow board, a hoist, and a trailer mounted generator for various mobile maintenance activities. For lawn maintenance, the roster includes 6 mowers of varying size and capability; the roster also includes a tractor with backhoe and front loader and two smaller tractors with hi-low, power broom, small loader and snow blowing attachments.

This budget includes fuel and routine maintenance and repair items for the Central Equipment roster. For capital outlay, this budget includes replacement of a backhoe.

BUDGET REPORT FOR VILLAGE OF SPRING LAKE  
Fund: 661 CENTRAL EQUIPMENT FUND

| GL NUMBER  | DESCRIPTION   | 2015-16<br>ACTIVITY | 2016-17<br>AMENDED<br>BUDGET | 2016-17<br>ACTIVITY<br>THRU 06/30/17 | 2017-18<br>PROPOSED<br>BUDGET |
|--|---|---------------------|------------------------------|--------------------------------------|-------------------------------|
| <b>ESTIMATED REVENUES</b>                              |   |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                          |   |                     |                              |                                      |                               |
| 661-000.000-664.000                                    | INTEREST & DIVIDEND INCOME  | 1,100               | 250                          | 1,971                                | 1,300                         |
| 661-000.000-669.000                                    | EQUIPMENT RENTALS   | 161,604             | 177,600                      | 184,559                              | 180,000                       |
| 661-000.000-669.001                                    | OFFICE EQUIPMENT RENTALS  | 13,176              | 15,176                       | 15,676                               | 15,000                        |
| 661-000.000-673.000 *                                  | SALE OF FIXED ASSETS  |                     | 1,000                        |                                      | 25,000                        |
| 661-000.000-677.150                                    | INSURANCE REIMBURSEMENT   | 1,789               |                              |                                      |                               |
| Totals for dept 000.000-GENERAL SERVICES               |   | 177,669             | 194,026                      | 202,206                              | 221,300                       |
| * NOTES TO BUDGET: DEPARTMENT 000.000 GENERAL SERVICES |   |                     |                              |                                      |                               |
| 673.000  | SALE OF FIXED ASSETS  |                     |                              |                                      |                               |
|  | FOOTNOTE AMOUNTS:   |                     |                              |                                      | 25,000                        |
|  | SALE OF VILLAGE BACKHOE   |                     |                              |                                      |                               |
|  | DEPT '000.000' TOTAL  |                     |                              |                                      | 25,000                        |
| TOTAL ESTIMATED REVENUES                               |   | 177,669             | 194,026                      | 202,206                              | 221,300                       |
| <b>APPROPRIATIONS</b>                                  |   |                     |                              |                                      |                               |
| Dept 000.000-GENERAL SERVICES                          |   |                     |                              |                                      |                               |
| 661-000.000-702.000                                    | SALARIES - WAGES FULL TIME  | 14,291              | 17,227                       | 17,357                               | 19,000                        |
| 661-000.000-702.001                                    | SALARIES - OVERTIME PAY   | 622                 | 1,000                        | 665                                  | 1,000                         |
| 661-000.000-703.000                                    | SALARIES - WAGES PART TIME  | 2,154               | 2,000                        | 2,583                                | 3,000                         |
| 661-000.000-704.000                                    | SOCIAL SECURITY   | 1,237               | 1,595                        | 1,498                                | 1,780                         |
| 661-000.000-705.000                                    | RETIREMENT FUND CONTRIBUTION  | 1,020               | 1,148                        | 930                                  | 1,400                         |
| 661-000.000-707.000                                    | DENTAL INSURANCE  | 119                 | 183                          | 104                                  | 244                           |
| 661-000.000-708.000                                    | VISION CARE REIMBURSEMENT   | 12                  | 45                           | 21                                   | 45                            |
| 661-000.000-709.000                                    | MEDICAL INSURANCE   | 1,397               | 1,898                        | 1,225                                | 2,273                         |
| 661-000.000-710.000                                    | LIFE INSURANCE  | 71                  | 85                           | 67                                   | 86                            |
| 661-000.000-711.000                                    | WORKER'S COMP INSURANCE   | 125                 | 250                          | 150                                  | 200                           |
| 661-000.000-727.000                                    | OFFICE SUPPLIES   |                     |                              | 28                                   |                               |
| 661-000.000-740.000                                    | OPERATING SUPPLIES  | 20,891              | 25,000                       | 15,166                               | 20,000                        |
| 661-000.000-740.002                                    | DPW DRUG TESTING FEES   | 60                  | 100                          |                                      | 100                           |
| 661-000.000-740.220                                    | CDL RENEWAL FEES  | 30                  | 25                           | 18                                   | 25                            |
| 661-000.000-741.000                                    | CLOTHING  | 107                 | 120                          | 108                                  | 120                           |
| 661-000.000-801.000                                    | PROFESSIONAL SERVICES   | 11,134              | 8,000                        | 26,415                               | 27,000                        |
| 661-000.000-804.100                                    | AUDIT SERVICES  | 323                 | 350                          | 430                                  | 450                           |
| 661-000.000-853.000                                    | TELEPHONE   | 6,989               | 6,500                        | 7,002                                | 7,000                         |
| 661-000.000-853.200                                    | INTERNET SERVICE  | 1,110               | 1,000                        | 910                                  | 1,000                         |
| 661-000.000-853.400                                    | TELEPHONE - CELLULAR SERVICE  | 4,086               | 3,800                        | 4,458                                | 4,100                         |
| 661-000.000-910.000                                    | INSURANCE   | 12,084              | 12,500                       | 13,440                               | 14,000                        |
| 661-000.000-920.172                                    | MANAGER VEHICLE LEASE PYMT  | 3,215               | 4,000                        | 2,709                                | 2,750                         |
| 661-000.000-930.000                                    | OFFICE EQUIPMENT MAINTENANCE  | 9,693               | 11,000                       | 12,485                               | 12,000                        |
| 661-000.000-932.000                                    | EQUIPMENT MAINTENANCE   | 24,206              | 33,000                       | 22,762                               | 25,000                        |
| 661-000.000-956.200                                    | BANK FEES   | 351                 | 425                          | 257                                  | 300                           |
| 661-000.000-970.000 *                                  | CAPITAL OUTLAY  | 9,303               | 90,000                       | 8,672                                | 124,000                       |
| 661-000.000-987.000 *                                  | DEPRECIATION  | 69,268              | 76,000                       | 61,644                               | 76,000                        |
| Totals for dept 000.000-GENERAL SERVICES               |   | 193,898             | 297,251                      | 201,104                              | 342,873                       |
| * NOTES TO BUDGET: DEPARTMENT 000.000 GENERAL SERVICES |   |                     |                              |                                      |                               |
| 970.000  | CAPITAL OUTLAY  |                     |                              |                                      |                               |
|  | FOOTNOTE AMOUNTS:   |                     |                              |                                      | 94,000                        |
|  | BACKHOE - INCLUDES \$30K CARRY FORWARD FROM FY 2016-17 AND \$25K BACKHOE TRADE-IN |                     |                              |                                      |                               |
| 987.000  | DEPRECIATION  |                     |                              |                                      |                               |
|  | NON CASH EXPENSE  |                     |                              |                                      |                               |
|  | DEPT '000.000' TOTAL  |                     |                              |                                      | 94,000                        |
| TOTAL APPROPRIATIONS                                   |   | 193,898             | 297,251                      | 201,104                              | 342,873                       |
| NET OF REVENUES/APPROPRIATIONS - FUND 661              |   | (16,229)            | (103,225)                    | 1,102                                | (121,573)                     |

# VILLAGE OF SPRING LAKE

## TRUST & AGENCY FUND SUMMARY (701)

**Introductory Comments:** This fund is established for funds the Village is holding on behalf of other entities such as the Wooden Boat Show, the Central Park Capital campaign or the Heritage Festival. These funds are not available for use by the Village. Funds deposited into this account are listed as liabilities rather than revenues since the funds are owed to other entities. As a result there are no revenues or expenses budgeted in this fund.