

Village of Pentwater  
Located in Oceana County, Michigan

## 2017-2018 Approved Budget

Presented to Council at a Public Hearing  
Held on March 13, 2017

Prepared by Rob Allard, Village Manager and Colleen Moser, Village Clerk Treasurer

**Village Council**  
President, Jeffrey Hodges  
Pro Tempore, Jared Griffis\*  
Councilors:  
Michelle Angell-Powell  
Pam Burdick  
Bill Maxwell  
Dan Nugent\*  
Don Palmer\*  
\*Finance Committee

**Village Officials**  
Manager, Rob Allard  
Clerk/Treasurer, Colleen Moser  
Police Chief, Laude Hartrum  
Zoning Administrator, Keith Edwards  
Marina Manager, Dick Hutchings  
DDA Chair, Claudia Ressel Hodan

*Thank you to village staff and the Finance Committee for their cooperation and support through the budgeting process.*

## The Budgeting Process – All year!

- **1<sup>st</sup> Budget Level - From C/T** 7 months prior to the fiscal year end worksheets are prepared. Each Line item is projected to year end and compared to current budget. Known information is imputed. Outside sources consulted. The 1<sup>st</sup> level budget numbers labeled 'From C/T' numbers actuals compared previous completed years' budget budgets.
- **2<sup>nd</sup> Budget Level – From Manager** The worksheets are reviewed again by line item detail with Department heads and Village Manager. Capital outlay is determined
- **3<sup>rd</sup> Budget Level – From Committee** Presented by department, activity and Fund. Adjustments per committee are made.
- **4<sup>th</sup> Budget Level Proposed** is presented at the public hearing. By Department/Activity and Fund.

The Budget must be approved prior to beginning of the fiscal year

The budget does not authorize spending.

Going over budget is against the P.A. 2 of 1968 The Budgeting Act

### Village Funds:

#### *Governmental Funds*

**General**  
General Fund

**Special Revenue**  
Major Streets  
Local Streets  
Debt Service Fund  
Downtown Development Authority

#### *Proprietary Funds*

**Enterprise Funds**  
Village Sewer Fund  
Village Water Fund  
Township Sewer Fund  
Marina Fund

**Internal Service**  
Motor Pool

#### *Fiduciary Funds*

OPEB (Other Post Employee Benefits) Trust Fund  
MERS (Michigan Employee Retirement) Fund

Taxes do not pay for Water & Sewer



<u>Tax Millage</u>	<b>2017</b>	<b>2016</b>
General Fund	7.9068	8.0123
Local Streets	.5246	0.5316
<b>Total Operating Millage</b>	<b>8.4314</b>	<b>8.5439</b>
Less Refund	- .0557	
<b>2017 Tax Bill</b>	<b>8.3757</b>	
Friendship Center	.3445	0.3473
Street Bond	2.4000	0
VIP Bond	0.	1.2100
<b>Total Village Tax Bill</b>	<b>11.1202</b>	<b>10.1012</b>
DDA	1.5452	1.5555
<b>Total in DDA District</b>	<b>12.6654</b>	<b>11.6567</b>

Net Change to Village Taxes is 1.0747

### Village Tax Millage History

<u>Millage Description</u>	<b>2017</b>	<b>2016</b>	<b>2010</b>	<b>2000</b>	<b>1990</b>
General Fund	7.9068	8.0123	8.0123	9.7800	9.8500
Local Streets	0.5246	0.5316	0.5316	0.2400	0.7500
Friendship Center	0.3445	0.3473	0.3492	0.2500	Began 1995
Street Improvement Debt	2.4000				
VIP Bond	0.0000	1.2100	1.04	1.8500	Began 1995
Refund to Tax	(.0557)				
<b>Total Village Taxes</b>	<b>11.1202</b>	<b>10.1012</b>	<b>9.9331</b>	<b>12.1200</b>	<b>10.6000</b>
DDA	1.5452	1.5555	1.5555	2.0000	Began 1996
<b>Total Taxes in DDA District</b>	<b>12.6654</b>	<b>11.6567</b>	<b>11.4886</b>	<b>14.1200</b>	<b>10.6000</b>

The General Fund Tax Millage has been DECREASING since 1990.

### Village Actual Tax Collection History

	2016	2015	2014	2013	2012	2011	2010	2009
<b>Taxable Value</b>	92,578,724	91,927,005	89,746,837	89,028,054	88,738,850	87,199,849	88,866,567	88,434,714
<b>TV in Millions</b>	<b>92.58</b>	<b>91.93</b>	<b>89.70</b>	<b>89.03</b>	<b>88.74</b>	<b>87.20</b>	<b>88.87</b>	<b>88.40</b>
<b>Tax Revenue Collected</b>								
<b>General Fund</b>	<b>744,700</b>	<b>734,500</b>	<b>718,400</b>	<b>713,309</b>	<b>709,892</b>	<b>698,665</b>	<b>712,019</b>	<b>710,230</b>
Local Streets	49,000	48,700	47,700	47,320	47,093	46,348	47,235	47,005
Friendship Center	31,900	31,800	31,300	31,074	30,932	30,443	31,025	28,743
VIP Bond	111,700	111,100	108,800	107,706	107,201	90,681	92,414	88,437
<b>Total Village Taxes:</b>	<b>937,300</b>	<b>926,100</b>	<b>906,200</b>	<b>899,409</b>	<b>895,118</b>	<b>866,138</b>	<b>882,693</b>	<b>874,415</b>
DDA Tax	22,400	22,300	21,600	21,655	21,709	20,912	23,197	20,396
<b>Total Taxes in DDA District:</b>	<b>959,700</b>	<b>948,400</b>	<b>927,800</b>	<b>921,064</b>	<b>916,827</b>	<b>887,049</b>	<b>905,890</b>	<b>894,811</b>

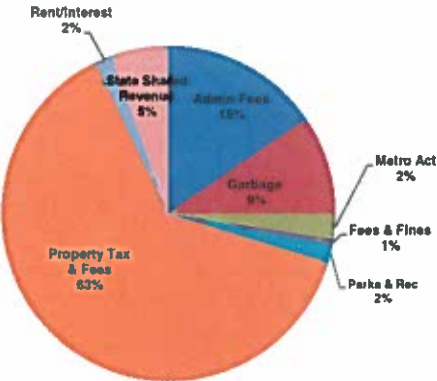
Total Village Tax Value has increased \$4.18 million since 2009.

\$1,000 TV = 1 Tax Mill is = \$1 tax.  
 \$1,000,000 TV = 10 Tax Mills = \$10,000 tax.  
 \$3,200,000 TV = 10 Tax Mills = \$32,000 tax.

General Fund tax revenue has increased 1% over 8 years.

### General Fund Estimated Revenues for 2017-2018

Description	2017-18	2016-17	2015-16	2015-16
	PROPOSED BUDGET	AMENDED BUDGET	AMENDED BUDGET	ACTUAL
Administration Fees	181,000	172,500	172,500	175,500
Property Tax Revenue	740,000	740,000	720,000	734,000
PTAF	9,500	9,500	9,000	10,000
Bank Interest Earned	5,000	2,500	3,000	3,000
Garbage Collection	112,000	109,000	107,000	108,000
Launch Ramp & Kayak Fees	11,500	11,500	11,000	12,000
Liquor Lic / Justice Trg	3,000	3,500	3,000	3,500
Metro Act Money	28,000	28,000	27,000	32,000
Ordinance & Ticket Fines	500	1,000	2,000	1,000
Rec Prgam Fees/Donations	5,500	8,000	8,000	12,000
Rents	19,000	18,500	20,000	19,500
State Shared Revenue	64,000	64,000	62,000	64,500
Zoning Permits & Fees	2,000	2,000	1,500	3,500
	<b>1,181,500</b>	<b>1,170,000</b>	<b>1,146,000</b>	<b>1,178,500</b>



### General Fund Appropriations 2017-2018

	17-18 Proposed Budget	16-17 Amended Budget	15-16 Amended Budget	15-16 Actual
Transfers Out	0	0	80,000	40,000
Elected Officials	65,500	65,000	82,000	71,400
Village Manager	132,000	128,500	120,500	117,900
Village Clerk/Treasurer	174,500	173,000	165,000	146,400
Village Hall	16,000	16,000	15,500	14,200
Police Department	308,000	301,000	296,500	269,600
Planning And Zoning	29,000	57,500	55,500	50,600
DPW	98,000	89,000	89,500	88,500
Street Lighting	37,000	40,000	40,000	33,200
Garbage	147,000	108,000	107,000	105,200
Recreation Program	12,500	12,500	12,500	11,300
Community Promotion	10,500	11,500	6,500	6,100
Parks and Recreation	152,000	172,500	126,000	104,300
<b>Total Appropriations</b>	<b>1,182,000</b>	<b>1,174,500</b>	<b>1,196,500</b>	<b>1,058,700</b>
Change in fund balance	0	-5,000	-50,000	113,900

**Not budgeting to use fund balance.      Balanced Budget!**

### Village General Fund Budget has 12 Departments

The proposed Budget compares

17-18 Proposed Budget	16-17 Amended Budget	15-16 Amended Budget	15-16 Actual
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Departments	Groups
Elected Officials	Elected Officials
Village Manager	
Village Clerk/Treasurer	Administration
Village Hall	
Police Department	Police
Planning And Zoning	Plan & Zone
DPW	DPW
Street Lighting	Street Lights
Garbage & Recycling	Garbage
Recreation Program	
Community Promotion	Parks & Recreation
Parks: L.B. Dingy, Fish CS	

For clarity of this presentation (only) I have grouped some departments as shown.

### General Fund Appropriations 2017-2018

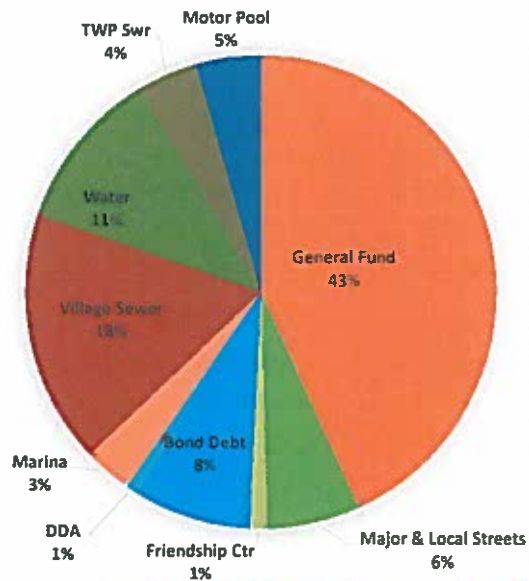


How tax dollars are spent.

Please visit [www.pen.watervillage.org](http://www.pen.watervillage.org)

### All Estimated Operating Revenues

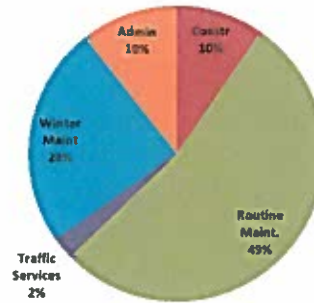
Fund	17-18 Proposed Budget
General Fund	\$1,182,500.
Streets	\$173,000
Friendship Ctr	\$33,500
VIP Bond	\$220,000
DDA	\$22,000
Marina	\$90,500
Village Sewer	\$474,000
Village Water	\$304,000
TWP Swr	\$114,000
Motor Pool	\$121,500
<b>Total Revenues</b>	<b>\$2,734,500</b>



Major Streets

Major Streets (3.36 Miles)

DESCRIPTION	2017-18 PROPOSED BUDGET
<b>ESTIMATED REVENUES</b>	
Act 51 - Gas & Weight Tax	75,000
Transfers In - General Fund	0
<b>TOTAL REVENUES</b>	<b>75,000</b>
<b>APPROPRIATIONS</b>	
Construction	15,000
Routine Maintenance	25,000
Traffic Services	2,000
Winter Maintenance	29,500
Administration - Streets	4,000
<b>TOTAL APPROPRIATIONS</b>	<b>75,000</b>
Net loss to Fundbalance	0



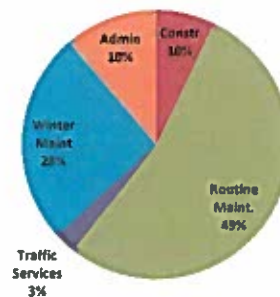
Major Street Expenses

Fund Balance as of 4/1/16 \$169,500

Local Streets

Local Streets (12.14 Miles)

DESCRIPTION	2017-18 PROPOSED BUDGET
<b>ESTIMATED REVENUES</b>	
Property Tax Revenue	\$48,000
Act 51 - Gas & Weight Tax	\$50,000
Transfers In - General Fund	\$0
<b>TOTAL REVENUES</b>	<b>\$98,000</b>
<b>APPROPRIATIONS</b>	
Construction	\$7,000
Routine Maintenance	\$52,500
Traffic Services	\$2,500
Winter Maintenance	\$25,000
Administration	\$11,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$98,000.</b>
NET Change in Fund Balance	0



Local Street Expenses

Fund Balance as of 4/1/16 \$127,700

Other Special Revenue

	Estimated Revenue	Estimated Expenses	NET Change	\$ Available 3-31-16
Fund: 248 DDA	\$22,000	\$27,000	-\$5,000	\$35,300
Fund: 280 Friendship Ctr	\$33,500	\$61,000	-\$27,500	\$51,100
Fund: 301 Street Debt	\$220,000	\$220,000	\$0	\$42,700

The DDA and Friendship Center will use their Fund Balance.

### Water & Sewer

Village Sewer	17-18 Proposed Budget	Village Water	17-18 Proposed Budget	Township Sewer	17-18 Proposed Budget
<b>Estimated Revenue:</b>		<b>Estimated Revenue:</b>		<b>Estimated Revenue:</b>	
Village Sewer Sales	\$455,000	Village Water Sales	\$265,000	Sewer Sales	\$113,000
Fees, Fines, Interest	\$19,000	Other Revenue	\$39,000	Fees, Fines, Interest	\$1,000
<b>Total Estimated Revenue</b>	<b>\$474,000</b>	<b>Total Estimated Revenue</b>	<b>\$304,000</b>	<b>Total Estimated Revenue</b>	<b>\$114,000</b>
<b>Estimated Expenses:</b>		<b>Estimated Expenses:</b>		<b>Estimated Expenses:</b>	
Pumping/Distribution	\$45,500	Pumping/Distribution	\$46,500	North	\$52,500
Treatment Plant	\$142,500	Treatment Plant	\$58,000	South	\$41,000
Administration	\$500,500	Administration	\$199,500	Administration	\$20,500
<b>Total Estimated Expenses</b>	<b>\$688,500</b>	<b>Total Estimated Expenses</b>	<b>\$304,000</b>	<b>Total Estimated Expenses</b>	<b>\$114,000</b>
<b>Change to Fundbalance</b>	<b>-\$214,500</b>	<b>Change to Fundbalance</b>	<b>\$0</b>	<b>Change to Fundbalance</b>	<b>\$0</b>



**Summary by Fund with Net Change to Fund Balance**

**2017-2018 Proposed Budget**

	Estimated Revenue	Estimated Expenses	NET Change
Fund: 101 General Fund	\$1,182,000	\$1,182,000	\$0
Fund: 202 Major Street Fund	\$75,000	\$75,000	\$0
Fund: 203 Local Street Fund	\$98,000	\$98,000	\$0
Fund: 248 DDA	\$22,000	\$27,000	-\$5,000
Fund: 280 Friendship Center	\$33,500	\$61,000	-\$27,500
Fund: 301 Debt Fund	\$220,000	\$220,000	\$0
Fund: 580 Marina	\$90,500	\$90,500	\$0
Fund: 590 Village Sewer Fund	\$474,000	\$688,500	-\$214,500
Fund: 591 Water Fund	\$304,000	\$304,000	\$0
Fund: 592 Township Sewer Fund	\$114,000	\$114,000	\$0
Fund: 661 Motor Pool	\$121,500	\$341,000	-\$219,500
<b>ALL FUNDS - Total</b>	<b>\$2,734,500</b>	<b>\$3,201,000</b>	<b>-\$466,500</b>

Sewer expenses include \$200,000 depreciation.  
 Motor Pool includes spending for a leaf vac and new plow truck.

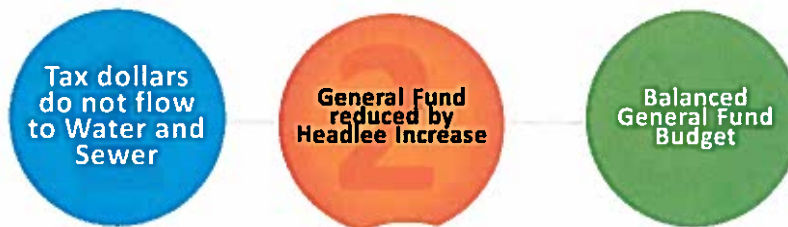


	2017-2018 Proposed Budget	2016-2017 Amended Budget	2016-2017 Actual
Fund: 101 General Fund			
Dept 215-Village Clerk	\$0	\$5,000	\$3,700
Dept 265-Village Hall	\$0	\$0	\$0
Dept 441-DPW	\$0	\$0	\$0
Dept 756-Parks	\$18,500	\$39,000	\$0
General Fund Total	\$18,500	\$44,000	\$3,700
Fund: 202 Major Street	\$15,000	\$0	\$0
Fund: 203 Local Street	\$7,000	\$0	\$0
Fund: 248 Downtown Dev.	\$0	\$0	\$0
Fund: 280 Friendship Center	\$30,000	\$5,000	\$3,200
Fund: 580 Marina	\$6,500	\$60,000	\$67,600
Fund: 590 Village Sewer	\$0	\$0	\$8,900
Fund: 591 Water	\$14,000	\$49,000	\$7,000
Fund: 592 Township Sewer	\$34,500	\$0	\$0
Fund: 661 Motor Pool	\$250,000	\$42,500	\$37,300
<b>Total Capital Outlay for all Funds</b>	<b>\$375,500</b>	<b>\$200,500</b>	<b>\$127,700</b>

## Fund Balances

	<i>As of</i> 4/1/2015	<i>Change</i>	<i>As of</i> 4/1/2016	<i>Non- spendable</i>	<i>Restricted or Committed</i>	<i>25% budget</i>	<i>Assigned</i>	<i>Not Assigned</i>
<b>General Fund</b>	<b>850,955</b>	<b>114,350</b>	<b>965,305</b>			<b>-241,326</b>		<b>723,979</b>
<b>Special Revenue</b>								
								<i>Restricted by fund.</i>
Major Street	140,170	29,330	169,500			-42,375		127,125
Local Street	144,044	-16,334	127,710			-31,928		95,783
DDA	26,241	9,099	35,340			-8,835		26,505
Friendship Center	44,705	6,435	51,140			-12,785	-30,000	8,355
VIP-Bond Debt	29,344	13,436	42,780			-10,695		32,085
<b>Enterprise Funds</b>								
								<i>Restricted by fund.</i>
Marina	328,848	-748	328,100	(328,100)				0
Motor Pool	339,172	15,663	354,835	-143060			-220,000	-8,225
Village Sewer	3,547,019	-204,579	3,342,440	-1,712,326	-395,505	-110,000	-214,500	910,109
Village Water	1,243,249	50,734	1,293,983	-576,690	-80,000	-82,000		555,293
Twp Sewer	208,053	6,395	214,448	-42,843		-29,000		142,605
	<b>6,901,600</b>	<b>17,386</b>	<b>6,925,581</b>	<b>-2,803,019</b>	<b>-475,505</b>	<b>-568,944</b>	<b>-464,500</b>	<b>2,613,613</b>

## 2016-2017 Proposed Budget



This presentation will be posted online at [www.Pentwatervillage.org](http://www.Pentwatervillage.org)



BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 101 General Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>		
Dept 000		
101-000-402.000	Property Tax Revenue	740,000
101-000-445.000	Penalties & Interest On Tax	
101-000-447.000	Property Tax Administration	9,500
101-000-452.000	Charter Metro Act Money	28,000
101-000-476.000	Zoning Permits & Fees	2,000
101-000-539.000	State Grants	
101-000-574.000	State Shared Revenue	64,000
101-000-625.000	Liquor License Fee	3,000
101-000-626.000	Justice Training 302	500
101-000-627.000	Reports & Pbt Test	
101-000-638.000	Fish Cleaning Station	1,000
101-000-640.000	Garbage Collection Fee	111,000
101-000-641.000	Garbage Collection - Penalt	1,000
101-000-653.000	Launch Ramp Fees	10,500
101-000-654.000	Kayak Permits	1,000
101-000-655.000	Ordinance & Ticket Fines	500
101-000-664.000	Bank Interest Earned	5,000
101-000-665.000	Other Interest	
101-000-667.000	Rents	2,000
101-000-668.000	VG Wedding Fee	
101-000-669.000	Rents/Leases	14,000
101-000-671.100	Rec Prgram Fees	2,000
101-000-671.200	Pent Recreation Prgm Fundra	2,500
101-000-671.300	Pent Recreation Prgm-Townsh	3,000
101-000-677.000	Reimbursements	
101-000-694.000	Misc. Income	
101-000-694.202	Admin Fee-Major Streets	4,000
101-000-694.203	Admin Fee-Local Streets	11,000
101-000-694.248	Admin Fee-Dda	1,000
101-000-694.280	Admin Fee-Friendship Center	6,000
101-000-694.580	Admin Fee-Marina	4,500
101-000-694.590	Admin Fee-Village Sewer	75,500
101-000-694.591	Admin Fee-Water	47,500
101-000-694.592	Admin Fee-Township Sewer	22,000
101-000-694.661	Admin Fee-Equipment Fund	10,000
Totals for dept 000-		1,182,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,182,000</b>

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 101 General Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
APPROPRIATIONS		
000		
171	Village Elected Officials	65,500
172	Village Manager	132,000
215	Village Clerk/Treasurer	174,500
265	Village Hall	16,000
301	Police Department	308,000
420	Planning And Zoning	29,000
441	DPW	98,000
450	Street Lighting	37,000
521	Sanitation Services	147,000
751	Recreation K-6 Program	12,500
754	Community Promotion	10,500
756	Parks & Recreation	152,000
TOTAL APPROPRIATIONS		1,182,000
NET OF REVENUES/APPROPRIATIONS - FUND 101		

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 202 Major Street Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
ESTIMATED REVENUES		
Dept 000		
202-000-551.000	Act 51 - Gas & Weight Tax	75,000
202-000-552.000	Act 51 - Winter Maintenance	
202-000-553.000	Build Michigan - State Gran	
202-000-664.000	Bank Interest Earned	
202-000-694.000	Misc. Income	
202-000-699.101	Transfers In - General Fund	
Totals for dept 000-		<hr/>
		75,000
TOTAL ESTIMATED REVENUES		<hr/>
		75,000

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 202 Major Street Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
APPROPRIATIONS		
451	Construction	15,000
463	Routine Maintenance	25,000
474	Traffic Services	2,000
478	Winter Maintenance	29,000
482	Administration - Streets	4,000
TOTAL APPROPRIATIONS		<hr/> <u>75,000</u>
NET OF REVENUES/APPROPRIATIONS - FUND 202		

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 203 Local Street Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
ESTIMATED REVENUES		
Dept 000		
203-000-402.000	Property Tax Revenue	48,000
203-000-445.000	Penalties & Interest On Tax	
203-000-551.000	Act 51 - Gas & Weight Tax	50,000
203-000-552.000	Act 51 - Winter Maintenance	
203-000-553.000	Build Michigan - State Gran	
203-000-554.000	Metro Act Revenue	
203-000-664.000	Bank Interest Earned	
203-000-677.000	Reimbursements	
203-000-694.000	Misc. Income	
203-000-699.101	Transfers In - General Fund	
Totals for dept 000-		<hr/> 98,000
TOTAL ESTIMATED REVENUES		<hr/> 98,000

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 203 Local Street Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
APPROPRIATIONS		
451	Construction	7,000
463	Routine Maintenance	52,500
474	Traffic Services	2,500
478	Winter Maintenance	25,000
482	Administration - Streets	11,000
TOTAL APPROPRIATIONS		<hr/>
		98,000
NET OF REVENUES/APPROPRIATIONS - FUND 203		<hr/>



BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 248 Downtown Development Authority

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
ESTIMATED REVENUES		
Dept 000		
248-000-402.000	Property Tax Revenue	22,000
248-000-445.000	Penalties & Interest On Tax	
248-000-664.000	Bank Interest Earned	
248-000-677.000	Reimbursements	
Totals for dept 000-		<hr/>
		22,000
<hr/>		<hr/>
TOTAL ESTIMATED REVENUES		22,000

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 248 Downtown Development Authority

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
APPROPRIATIONS		
000		27,000
TOTAL APPROPRIATIONS		27,000
NET OF REVENUES/APPROPRIATIONS - FUND 248		(5,000)

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 280 Pentwater Friendship Center

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
ESTIMATED REVENUES		
Dept 000		
280-000-402.000	Property Tax Revenue	31,500
280-000-445.000	Penalties & Interest On Tax	
280-000-664.000	Bank Interest Earned	
280-000-667.000	Rents	2,000
280-000-694.000	Misc. Income	
Totals for dept 000-		<hr/>
		33,500
TOTAL ESTIMATED REVENUES		<hr/>
		33,500

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 280 Pentwater Friendship Center

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
APPROPRIATIONS		
000		61,000
TOTAL APPROPRIATIONS		61,000
NET OF REVENUES/APPROPRIATIONS - FUND 280		(27,500)

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 301 Debt Service Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
ESTIMATED REVENUES		
Dept 000		
301-000-402.000	Property Tax Revenue	220,000
301-000-445.000	Penalties & Interest On Tax	
301-000-664.000	Bank Interest Earned	
Totals for dept 000-		<hr/> 220,000
TOTAL ESTIMATED REVENUES		<hr/> 220,000

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 301 Debt Service Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
APPROPRIATIONS		
000		220,000
TOTAL APPROPRIATIONS		<hr/> 220,000
NET OF REVENUES/APPROPRIATIONS - FUND 301		<hr/>

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 580 Marina

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>		
Dept 000		
580-000-539.000	State Grants	
580-000-639.000	Marina Services	
580-000-650.000	Ice Sales	1,000
580-000-651.000	Marina Fees-Seasonals	54,000
580-000-652.000	Marina Fees-Trans.	35,000
580-000-654.000	Kayak Permits	500
580-000-664.000	Bank Interest Earned	
580-000-694.000	Misc. Income	
580-000-699.580	Transfers In - Marina	
Totals for dept 000-		<u>90,500</u>
<b>TOTAL ESTIMATED REVENUES</b>		<u>90,500</u>

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 580 Marina

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
APPROPRIATIONS		
000		90,500
TOTAL APPROPRIATIONS		90,500
NET OF REVENUES/APPROPRIATIONS - FUND 580		



BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 590 Village Sewer Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
ESTIMATED REVENUES		
Dept 000		
590-000-642.000	Village Sewer Sales	455,000
590-000-646.000	Connection Fees	4,000
590-000-656.000	Penalties	3,000
590-000-664.000	Bank Interest Earned	
590-000-665.000	Other Interest	6,000
590-000-699.592	Transfers Township Sewer	6,000
Totals for dept 000-		<hr/> 474,000
TOTAL ESTIMATED REVENUES		<hr/> 474,000

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 590 Village Sewer Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
APPROPRIATIONS		
501	Pumping/Distribution	45,500
502	Treatment Plant	142,500
503	Administration Dept	500,500
TOTAL APPROPRIATIONS		<hr/> 688,500
NET OF REVENUES/APPROPRIATIONS - FUND 590		<hr/> (214,500)

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 591 Water Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
ESTIMATED REVENUES		
Dept 000		
591-000-539.000	State Grants	
591-000-643.000	Metered Sales-Water	265,000
591-000-644.000	Fire Dept-Ready To Serve Fe	3,000
591-000-646.000	Connection Fees	5,000
591-000-656.000	Penalties	1,000
591-000-664.000	Bank Interest Earned	
591-000-669.000	Rents/Leases	30,000
Totals for dept 000-		<hr/> 304,000
TOTAL ESTIMATED REVENUES		<hr/> 304,000

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 591 Water Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
APPROPRIATIONS		
501	Pumping/Distribution	46,500
502	Treatment Plant	58,000
503	Administration Dept	199,500
TOTAL APPROPRIATIONS		<hr/> 304,000
NET OF REVENUES/APPROPRIATIONS - FUND 591		

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 592 Township Sewer Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
ESTIMATED REVENUES		
Dept 000		
592-000-645.000	Township Sewer Sales	113,000
592-000-646.000	Connection Fees	
592-000-656.000	Penalties	1,000
592-000-664.000	Bank Interest Earned	
	Totals for dept 000-	<hr/> 114,000
<hr/>		
TOTAL ESTIMATED REVENUES		114,000

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 592 Township Sewer Fund

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
<hr/>		
APPROPRIATIONS		
000		
503	Administration Dept	52,500
507	Township North	41,000
508	Township South	20,500
TOTAL APPROPRIATIONS		<hr/> <u>114,000</u>
NET OF REVENUES/APPROPRIATIONS - FUND 592		

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 661 Motor Pool

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
ESTIMATED REVENUES		
Dept 000		
661-000-664.000	Bank Interest Earned	
661-000-670.101	Rents - General Fund	30,500
661-000-670.202	Rents - Major Streets	15,000
661-000-670.203	Rents - Local Streets	28,000
661-000-670.280	Rents - Pent Friendship Cen	500
661-000-670.301	Rents- Police Car	28,000
661-000-670.580	Rental-Marina Fund	2,000
661-000-670.590	Rental Sewer Fund	5,000
661-000-670.591	Rental-Water Fund	9,000
661-000-670.592	Rents-Twp Sewer Fund	3,500
661-000-677.000	Reimbursements	
661-000-694.000	Misc. Income	
661-000-699.248	Transfer In - Dda	
Totals for dept 000-		121,500
TOTAL ESTIMATED REVENUES		121,500

BUDGET REPORT FOR VILLAGE OF PENTWATER  
Fund: 661 Motor Pool

GL NUMBER AND DEPARTMENT	DESCRIPTION	2017-18 APPROVED BUDGET
APPROPRIATIONS		
000		341,000
TOTAL APPROPRIATIONS		341,000
NET OF REVENUES/APPROPRIATIONS - FUND 661		(219,500)
ESTIMATED REVENUES - ALL FUNDS		2,734,500
APPROPRIATIONS - ALL FUNDS		3,201,000
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(466,500)