



Adopted

Annual Budget
2011-2012

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MEMORANDUM

To: Mayor Heasley, Vice-Mayor Britigan and City Commissioners

From: Dennis Durham, City Manager

Date: April 4, 2011

Subject: Proposed FY 2011-12 City of Parchment Budget

As has been the case with many municipal organizations in Michigan, the City of Parchment has been significantly impacted by declining property tax revenues, drastic cuts to state-shared revenues and escalating growth in expenses such as employee health insurance and fuel. In FY 2011-12, the City Treasurer is predicting a \$19,016 loss in property tax revenues and a \$17,000 cut to state-shared revenues. The City Administration must also plan for one-time expense items associated with pending employee retirements and River Reach infrastructure needs.

General Fund

The General Fund supports the majority of city operations including legislation, administration, police and fire, public services, and parks and recreation. There are 11.5 full-time employees paid from the General Fund along with other part-time personnel and various service contracts. Due to revenue constraints resulting from the above mentioned items, the City is limited in its ability to take on new infrastructure projects. The proposed budget aims to maintain the current level of service.

Water & Sewer Funds

The City's Utility Rate Committee recommended increases in water and sewer charges in FY 2010-11. The Committee's plan was intended to address revenue issues resulting from years of inaction relative to setting rates to match increases in expenses. Declining usage by utility customers this past year has turned out to be more severe than predicted and adjustments may be needed to rates programmed for FY 2011-12 and FY 2012-13. This budget document proposes rate increases of 12 percent in the water fund and 5 percent in the sewer fund. The rate committee will meet again before April 18 to finalize a rate recommendation for the Commission.

Major & Local Streets Funds

In FY 2011-12, the City Administration is proposing roadway improvement projects for Groveland/Vale, Eunice (Island to Hercules) and Glenguile (Keyes to Wilson) utilizing major and local street funds. The City Administration also plans to complete the conversion of Riverview Drive from four lanes to three through restriping prior to implementing extensive boulevard construction in FY 2012-13. Funding for major and local streets is provided by the State of Michigan from tax receipts collected on the sale of fuel and is determined by a state formula based on the total number of roadway miles within our jurisdiction. These funds are to be used specifically for such purposes.

Downtown Development Authority (DDA)

The Parchment DDA was created to finance various capital improvements within the DDA boundaries. Debt issued to pay for these improvements was retired in 2011. The DDA intends to continue its focus on improving the downtown business corridor through its façade improvement program, implementation of downtown marketing initiatives and street sweeping/sidewalk cleaning services.

Kindleberger Arts Commission (KAC)

The City Commission combined the functions of the Kindleberger Festival and Arts Alliance in late 2007. The KAC coordinates the festival events and summer stage series funded solely by local grants, corporate donations and membership contributions.

Summary

Special thanks to City Treasurer John Frakes for his work on developing this spending plan, as well as my department directors for their efforts to deliver cost-effective services to the public in a high quality manner.



MEMORANDUM

To: Mayor Heasley, Vice-Mayor Britigan and City Commissioners

From: Parchment Utility Rate Committee

Date: April 28, 2011

Subject: Utility Rate Committee Recommendations

RECOMMENDATION

That the Parchment City Commission increase current water rates by 10% (including ready-to-serve charges) and current sewer rates by 5% for fiscal year 2011/12 and authorize the City Manager to execute all documents related to this action.

BACKGROUND

The Commission's Utility Rate Committee* met recently to review the financial conditions of the utility and establish a plan for rates in FY 2011-12. The Committee reviewed past rate changes, anticipated expenses in both the water and sewer funds and current rates of neighboring communities.

The Parchment water system has experienced greater than anticipated declines in water usage over the past two years. This can be attributed to a variety of reasons which include the number of vacant homes (higher foreclosure rates), higher vacancy rates in rental properties, the tight local economy and fewer large industrial users. And while our utility expenses have been managed very tightly – a minimum number of personnel perform maintenance and meter reading duties – the cost of treatment chemicals, power, fuel for vehicles and infrastructure replacement is significant. As a result, increases in charges to utility customers will be necessary in FY2011-12.

For the water fund, a 10% increase in the ready-to-serve charge and use rate is proposed. This will allow the fund to cover daily operation costs, address vehicle replacement needs and begin to plan for future infrastructure needs.

For the sewer fund, a 5% increase in the use rate is proposed to cover treatment fees charged to the fund by the City of Kalamazoo, daily operation and routine maintenance of the sanitary sewer system.

A comparison of Parchment water rates (as proposed) with other area municipalities, shows the City to be in the lower half – meaning less expensive than the cities of Portage, Plainwell and Allegan and villages of Vicksburg and Schoolcraft.

Attachment: Water Rate Comparison Report – April 2011

*Vice Mayor Rob Britigan
Commissioner Brian Sell
City Manager Dennis Durham
City Treasurer John Frakes

Water Rate Comparison Report - April 2011

Community	Population	Water Base Rate	Water Usage Rates	Total Bill @ 2000 C.F.
Village of Schoolcraft	1,600	11.63	3.170 100 c.f.	\$75.03
Village of Vicksburg	2,320	22.20	2.170 100 c.f.	\$65.60
City of Allegan	4,838	15.12	2.490 100 c.f.	\$64.92
City of Portage	43,000	11.53	2.250 100 c.f.	\$56.53
City of Plainwell	3,938	25.80	1.370 100 c.f.	\$53.20
City of Parchment	1,936	16.50	1.540 100 c.f.	\$47.30
City of Kalamazoo	77,145	18.84	0.912 100 c.f.	\$37.08
Village of Paw Paw	3,363	13.65	1.150 100 c.f.	\$36.65
City of Otsego	3,809	11.34	0.970 100 c.f.	\$30.74

Median

CITY OF PARCHMENT
2011/2012 BUDGET

All Funds

RESOURCES:

	2009/10 Actual Revenues	2010/11 Amended Budget	2010/11 Projected Revenues	2011/12 Requested Budget	2011/12 Adopted Budget	2012/13 Projected Budget	Variance
General Fund	1,838,146	1,154,544	2,355,902	1,145,125	0	1,122,390	-51.39%
Major Streets Fund	173,639	85,223	85,233	85,653	0	80,000	0.49%
Local Streets Fund	154,283	77,116	64,707	63,245	0	30,100	-2.26%
Sewer Fund	247,545	246,844	215,311	244,079	0	262,331	13.36%
Water Fund	272,678	290,890	262,600	302,630	0	310,440	15.24%
Grand Total All Funds	<u>2,686,291</u>	<u>1,854,617</u>	<u>2,983,753</u>	<u>1,840,732</u>	<u>0</u>	<u>1,805,261</u>	<u>-38.31%</u>

EXPENDITURES:

	2009/10 Actual Expenses	2010/11 Amended Budget	2010/11 Projected Expenses	2011/12 Requested Budget	2011/12 Adopted Budget	2012/13 Proposed Budget	Variance
General Fund	2,467,189	1,354,616	3,639,865	1,212,819	0	1,150,062	-11.12%
Major Streets Fund	187,022	98,779	95,079	250,313	0	153,479	153.41%
Local Streets Fund	72,625	133,102	128,505	90,976	0	42,757	-31.65%
Sewer Fund	215,002	227,286	220,518	239,260	0	295,471	5.27%
Water Fund	264,740	294,551	287,858	282,342	0	319,879	-4.14%
Grand Total All Funds	<u>3,206,578</u>	<u>2,118,334</u>	<u>4,371,825</u>	<u>2,075,710</u>	<u>0</u>	<u>1,961,648</u>	<u>-2.01%</u>

CITY OF PARCHMENT

2011/2012 BUDGET

GENERAL FUND

REVENUES:

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Projected	Budget Change
TAXES	842,148	767,544	766,921	756,270		756,270	-1.39%
FEES AND PERMITS	112,819	96,700	95,930	98,220		98,220	2.39%
STATE GRANTS	635,685	161,100	1,355,162	146,935		130,000	-89.16%
CHARGES FOR SERVICES	7,823	6,850	6,850	6,900		6,900	0.73%
FINES AND FORFEITS	5,663	5,350	5,400	5,600		7,000	3.70%
INTEREST AND RENTS	18,440	10,000	8,000	21,400		14,000	167.50%
OTHER REVENUE	0	0	0	0			
TRANSFERS	209,888	107,000	106,000	109,800		110,000	3.58%
REFUNDS AND REBATES	5,680	0	11,639	0			
USE OF FUND BALANCE		0					0.00%
Total Revenues	1,838,146	1,154,544	2,355,902	1,145,125		1,122,390	-51.39%

General Fund revenues support Legislation, Administration, Police, Fire, Public Works and Parks.

ESTIMATED FUND BALANCE	6/30/2011	244,150
REVENUES		1,145,125
EXPENDITURES		1,212,819
PROJECTED FUND BALANCE	6/30/2012	176,456
		14.55% Percentage of Expenses

GENERAL FUND

DEPARTMENT: LEGISLATION

DESCRIPTION:

The City Commissioners are elected representatives of the citizens of Parchment. As required by the City Charter, the Commissioners are elected to four year terms. The Commission elects a Mayor and Vice-Mayor from their members to serve a two year term. The City Commission provides for the exercise and performance of all duties and obligations imposed on the City by law.

EXPENDITURES:

Legislation	2009/10 -Actual	2010/11 -Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Budget Projected	Budget Change
PERSONNEL SERVICES	4,840	6,500	6,500	10,500		6,500	61.54%
FRINGE BENEFITS	342	500	500	893		500	78.60%
OPERATING SUPPLIES	270	400	416	400		400	0.00%
OTHER SERVICES AND CHARGES	4,254	6,725	4,256	3,800		4,000	-43.49%
PROFESSIONAL & CONTRACT SERVICES	681,444	54,500	1,299,475	65,000		45,000	19.27%
COMMUNITY PROMOTION	6,924	3,500	3,000	1,000		1,000	-71.43%
MISCELLANEOUS	100	0	0	0		0	0.00%
CAPITAL OUTLAY	0	0	0	0		0	0.00%
PROPERTY DEVELOPMENT	633,115	180,000	1,144,330	0		0	-100.00%
TRANSFERS OUT		0		0		0	0.00%
Total Legislation	1,331,289	252,125	2,458,477	81,593		57,400	-67.64%

CAPITAL OUTLAY: NONE

GENERAL FUND

DEPARTMENT: ADMINISTRATION

DESCRIPTION:

The City Commission shall appoint a city manager. The manager shall be the chief administrative officer of the City, and be responsible to the city commission for the efficient administration of all city departments and utilities. The administrative staff supports the work of the city commission and all committees and boards appointed by the commission. The staff also administers the electoral process according to all applicable state and federal laws. They are also responsible for the accounting, payroll and accounts payable operations of the city, maintenance of the assessment and tax rolls and billing and collections of real and personal property taxes and investment of the city surplus funds.

EXPENDITURES:

Administration	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Budget Projected	Budget Change
PERSONNEL SERVICES	208,335	175,960	175,960	204,039		130,700	15.96%
FRINGE BENEFITS	56,586	51,233	65,006	53,147		51,095	3.74%
OPERATING SUPPLIES	6,855	8,200	7,200	8,200		12,700	0.00%
OTHER SERVICES AND CHARGES	19,905	21,400	15,027	19,400		22,500	-9.35%
PROFESSIONAL & CONTRACTUAL SERV.	6,165	2,200	2,800	3,000		3,500	36.36%
LIABILITY INSURANCE	9,886	9,900	6,799	9,103		10,000	-8.05%
UTILITIES	4,034	4,500	4,500	5,500		6,000	22.22%
REPAIRS	4,152	4,900	3,500	5,000		5,500	2.04%
MISCELLANEOUS	0	0	30	0			
CAPITAL OUTLAY	4,608	0	3,088	0		2,500	
Total Administration	320,526	278,293	283,910	307,389	0	244,495	10.46%

CAPITAL OUTLAY: NONE

GENERAL FUND

DEPARTMENT: POLICE SERVICES

DESCRIPTION:

The goal of the Parchment Police Department is to provide for the welfare of all citizens and visitors to the City of Parchment and to protect them from the loss of life and property. The police are charged with the maintenance of order, the investigations of crimes and recovery of property. The police department also operates as the code enforcement arm of the City. The promotion of goodwill, community respect and confidence in the police department are the highest priority of all public safety employees.

EXPENDITURES:

Police	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Projected	Budget Change
PERSONNEL SERVICES	211,921	214,700	208,170	42,362		0	-80.27%
FRINGE BENEFITS	67,267	64,305	65,355	47,116		17,066	-26.73%
OPERATING SUPPLIES	6,962	12,000	9,600	0		0	-100.00%
OTHER SERVICES AND CHARGES	5,295	6,563	5,437	0		0	-100.00%
PROFESSIONAL & CONTRACTUAL SERV.	6,914	19,000	8,700	235,000		256,605	1136.84%
LIABILITY INSURANCE	17,754	17,990	23,695	0		0	-100.00%
UTILITIES	818	900	1,000	0		0	-100.00%
REPAIRS	4,034	6,000	4,000	0		0	-100.00%
MISCELLANEOUS	0	0	0	0		0	
CAPITAL OUTLAY	0	0	2,460	0		0	
Total Expenditures	320,965	341,458	328,417	324,478	0	273,671	-4.97%

CAPITAL OUTLAY: NONE

GENERAL FUND

DEPARTMENT: FIRE DEPARTMENT

DESCRIPTION:

The Parchment Fire Department is a volunteer department. Their mission is to protect the citizens and visitors to the City of Parchment from medical emergencies and fire. The fire department operates as first responders for all medical emergencies as well as fire fighters.

EXPENDITURES:

Fire	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Projected	Budget Change
PERSONNEL SERVICES	53,533	45,000	35,000	40,000		46,000	-11.11%
FRINGE BENEFITS	7,248	6,225	4,953	6,225		5,500	0.00%
OPERATING SUPPLIES	2,804	9,850	14,330	10,900		13,400	10.66%
OTHER SERVICES AND CHARGES	6,860	5,670	7,241	6,105		6,500	7.67%
PROFESSIONAL & CONTRACTURAL SERV.	5,011	4,000	4,000	6,500		6,500	62.50%
LIABILITY INSURANCE	9,812	10,100	9,640	12,537		12,600	24.13%
UTILITIES	2,352	2,500	2,900	2,500		3,000	0.00%
REPAIRS	6,284	7,500	6,000	11,230		12,000	49.73%
RENTAL	5,840	5,840	5,840	5,840		5,840	0.00%
MISCELLANEOUS	0	0	0	0			
CAPITAL OUTLAY	0	0	94,965	0			
DEBT SERVICE	-13	0	0	0			
Total Expenditures	99,731	96,685	184,869	101,837	0	111,340	5.33%

CAPITAL OUTLAY: NONE

GENERAL FUND

DEPARTMENT: PUBLIC WORKS DEPARTMENT

DESCRIPTION:
The public works department provides a variety of General Fund services, which include sidewalk cleaning and replacement, brush pickup, leaf cleanup and trash pick up through contracted services.

EXPENDITURES:

Public Works	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Projected	Budget Change
PERSONNEL SERVICES	77,730	73,100	73,100	73,112		73112	0.02%
FRINGE BENEFITS	56,113	44,780	44,780	53,888		58838	20.34%
OPERATING SUPPLIES	13,188	19,500	15,500	16,900		22400	-13.33%
OTHER SERVICES AND CHARGES	86,003	79,395	79,100	81,575		84100	2.75%
PROFESSIONAL & CONTRACTURAL SERV.	113	600	600	830		830	38.33%
COMMUNITY PROMOTION	399	500	500	500		600	0.00%
LIABILITY INSURANCE	7,861	8,100	5,495	7,126		7300	-12.02%
UTILITIES	48,508	51,000	56,900	56,800		64900	11.37%
REPAIRS	12,427	21,000	19,000	13,000		28000	-38.10%
RENTAL	0	0	0	0			0.00%
CAPITAL OUTLAY	0	6,000	4,727	3,200		22000	-46.67%
DEBT SERVICE	0	0	0	0		0	
Total Expenditures	302,342	303,975	299,702	306,931	0	362,080	0.97%

CAPITAL OUTLAY

Replace Remaining Windows in Public Works Building & one Exterior Door 3,200

GENERAL FUND

DEPARTMENT: PARKS, RECREATION AND CULTURE

DESCRIPTION:
 The City of Parchment is blessed with Kindleberger Park. The public services staff oversees the maintenance and operation of Kindleberger Park and Devon Park. They also maintain the green space at City Hall.

EXPENDITURES:

Parks, Recreation & Culture	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Projected	Budget Change
PERSONNEL SERVICES	32,226	36,200	36,200	36,664		36,664	1.28%
FRINGE BENEFITS	22,626	18,980	18,980	19,396		27,096	2.19%
OPERATING SUPPLIES	8,459	13,250	12,250	10,450		13,675	-21.13%
PROFESSIONAL & CONTRACT SERV.	0	0	0	1,400		1,400	
LIABILITY INSURANCE	5,955	6,200	5,460	7,081		7,081	14.21%
UTILITIES	3,524	5,250	3,600	5,600		6,160	6.67%
REPAIRS	7,227	12,200	8,000	8,000		9,000	-34.43%
RENTAL	0	0	0	0			
CAPTIAL OUTLAY	12,319	0	0	2,000		0	
Total Expenditures	92,336	92,080	84,490	90,591	0	101,076	-1.62%

CAPITAL OUTLAY: Replace 3 picnic grilles in Park 1,000
 Purchase 1998 Truck from Water Department 1,000

CITY OF PARCHMENT

2011/2012 BUDGET

MAJOR STREETS

REVENUES:

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Projected	Budget Change
STATE GRANTS .	97,727	82,223	82,233	82,653	0	78,000	0.52%
INTEREST	8,874	3,000	3,000	3,000	0	2,000	0.00%
TRANSFER FROM ISF	67,038	0	0	0	0	0	
TRANSFER FROM LOCAL							
Total Revenues	173,639	85,223	85,233	85,653	0	80,000	0.50%

FUND BALANCE PROJECTION:

ESTIMATED FUND BALANCE	6/30/2010	312,598
REVENUES		85,653
EXPENDITURES		250,313
PROJECTED FUND BALANCE	6/30/2011	147,938

MAJOR STREETS FUND

DEPARTMENT: MAJOR STREETS

DESCRIPTION:
Provide a variety of street repair and maintenance activities including paving, patching, striping, snow removal and street cleaning.

EXPENDITURES:

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/19 Projected	Budget Change
Routine Maintenance						2,615	0.00%
PERSONNEL SERVICES	6,751	2,615	3,510	2,615		1,458	1.82%
FRINGE BENEFITS	2,841	1,316	1,907	1,340		2,430	1.04%
OPERATING SUPPLIES	1,318	2,400	2,055	2,425		100,000	1937.50%
REPAIRS	97,498	8,000	7,000	163,000		0	
RENTAL	0	0	0	6,700	0	106,503	1128.67%
Totals	108,408	14,331	14,472	176,080	0		

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/19 Projected	Budget Change
Traffic Services						2,578	-0.08%
PERSONNEL SERVICES	1,420	2,580	2,580	2,578		1,490	1.71%
FRINGE BENEFITS	740	1,344	1,344	1,367		3,000	26.09%
OPERATING SUPPLIES	927	2,300	2,300	2,900		10,260	-26.66%
REPAIRS	11,826	13,990	12,000	10,260		0	
RENTAL	0	0	0	0	0	17,328	-15.38%
Totals	14,913	20,214	18,224	17,105	0		

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/19 Projected	Budget Change
Winter Maintenance						7,161	0.01%
PERSONNEL SERVICES	4,032	7,160	6,000	7,161		4,026	-3.01%
FRINGE BENEFITS	2,884	3,755	3,264	3,642		11,000	-7.29%
OPERATING SUPPLIES	5,108	9,600	9,400	8,900		0	
REPAIRS	0	0	0	0		0	
RENTAL	0	0	0	0	0	22,187	-3.96%
Totals	12,024	20,515	18,664	19,703	0		

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/19 Projected	Budget Change
Administration						1,014	-0.10%
PERSONNEL SERVICES	2,536	1,015	1,015	1,014		447	1.73%
FRINGE BENEFITS	641	404	404	411		6,000	160.87%
ADMINISTRATIVE	2,300	2,300	2,300	6,000			
OVERHEAD							-25.00%
TRANSFERS OUT	46,200	40,000	40,000	30,000	0	7,461	-14.40%
Totals	51,677	43,719	43,719	37,425	0		
Total Major Streets	187,022	98,779	95,079	250,313	0	153,479	153.41%

STREETS TO BE PAVED:

CITY OF PARCHMENT
2011/2012 BUDGET
LOCAL STREETS

REVENUES:

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Projected	Budget Change
STATE GRANTS	39,130	32,916	32,900	33,095	0	30,000	0.54%
INTEREST	1,915	200	275	150	0	100	-25.00%
TRANSFERS	46,200	44,000	31,532	30,000	0	0	-31.82%
TRANSFER FROM ISF	67,038						
Total Revenues	154,283	77,116	64,707	63,245	0	30,100	-17.99%

FUND BALANCE PROJECTION:

ESTIMATED FUND BALANCE	6/30/2011	47,614
REVENUES		63,245
EXPENDITURES		90,976
PROJECTED FUND BALANCE	6/30/2012	19,883

LOCAL STREETS FUND

DEPARTMENT: LOCAL STREETS

DESCRIPTION:
Provide a variety of street repair and maintenance activities including paving, patching, striping, snow removal and street cleaning.

EXPENDITURES:

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Budget Projected	Budget Change
Routine Maintenance							
PERSONNEL SERVICES	6,962	2,230	3,097	2,232		2,232	0.09%
FRINGE BENEFITS	3,157	1,088	1,671	1,046		1,142	-3.86%
OPERATING SUPPLIES	2,722	3,900	2,100	4,925		5,000	26.28%
REPAIRS	37,941	90,900	91,556	44,300		0	-51.27%
RENTAL	0	0	0	6,700		0	
Totals	50,782	98,118	98,424	59,203	0	8,374	-39.66%

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Budget Projected	Budget Change
Traffic Services							
PERSONNEL SERVICES	1,710	1,815	1,815	1,815		1,815	0.00%
FRINGE BENEFITS	1,072	883	883	897		973	1.59%
OPERATING SUPPLIES	864	4,800	3,612	5,400		5,450	12.50%
REPAIRS	2,427	4,550	4,000	550		550	-87.91%
RENTAL	0	0	0	0		0	
Totals	6,073	12,048	10,310	8,662	0	8,788	-28.10%

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Budget Projected	Budget Change
Winter Maintenance							
PERSONNEL SERVICES	4,297	7,160	5,246	7,161		7,161	0.01%
FRINGE BENEFITS	2,437	3,756	2,750	3,825		4,173	1.84%
OPERATING SUPPLIES	5,098	9,600	9,355	8,900		11,000	-7.29%
REPAIRS	0	0	0	0		0	
RENTAL	0	0	0	0		0	
Totals	11,832	20,516	17,351	19,886	0	22,334	-3.07%

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Budget Projected	Budget Change
Administration							
PERSONNEL SERVICES	1,521	1,015	1,015	1,014		1,014	-0.10%
FRINGE BENEFITS	517	405	405	411		447	1.48%
ADMINISTRATIVE	1,900	1,000	1,000	1,800		1,800	80.00%
OVERHEAD							
Totals	3,938	2,420	2,420	3,225	0	3,261	33.26%
Total Local Streets	72,625	133,102	128,505	90,976	0	42,757	-31.65%

STREETS TO BE PAVED: Groveland/Vale, Eunice - Island to Hercules, Glenguile - Keyes to Wilson

CITY OF PARCHMENT

2011/2012 BUDGET

SEWER FUND

REVENUES:

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Budget Projected	Budget Change
CHARGES FOR SERVICES	237,621	240,000	208,267	237,235		255,487	-1.15%
FINES AND FORFEITS	4,920	4,500	4,500	4,700		5,000	4.44%
INTEREST	4,027	1,000	1,200	800		500	-20.00%
SPECIAL ASSESSMENTREVENUE	977	1,344	1,344	1,344		1,344	0.00%
Total Revenues	247,545	246,844	215,311	244,079	0	262,331	-1.12%

CASH BALANCE PROJECTION:

ESTIMATED CASH BALANCE	6/30/2011	\$ 117,000
REVENUES		244,079
EXPENDITURES		239,260
INVESTMENT IN FIXED ASSETS		8,500
PROJECTED FUND BALANCE	6/30/2012	113,319

47%
Percentage of Expenses

SEWER FUND

DEPARTMENT: SEWER

DESCRIPTION:

To provide a safe and continuous sewer service to the residents and businesses of the City of Parchment. Service shall be at a reasonable cost, consistent with allowing for a fair return, giving sound value and responsive service within established ordinance, contracts and regulations.

EXPENDITURES:

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Projected	Budget Change
PERSONNEL SERVICES	46,141	40,910	40,910	44,301		40,910	8.29%
FRINGE BENEFITS	22,690	14,721	14,721	17,507		18,361	18.93%
OPERATING SUPPLIES	2,045	2,000	2,171	3,050		3,100	52.50%
OTHER SERVICES AND CHARGES	83,587	102,555	95,021	107,455		112,900	4.78%
PROFESSIONAL SERV.	269	1200	1,000	1,200		1200	0.00%
LIABILITY INSURANCE	3,396	3,500	4,295	3,347		3,400	-4.37%
UTILITIES	1,464	1,400	1,400	1,400		1,600	0.00%
REPAIRS	12,010	15,000	15,000	15,000		31,000	0.00%
RENTAL	0	0	0	0			
ADMINISTRATIVE OVERHEAD	43,400	46,000	46,000	46,000		46,000	0.00%
DEBT SERVICE						37,000	
Total Expenditures	215,002	227,286	220,518	239,260	0	295,471	5.27%

INVESTMENT IN FIXED ASSETS: 1/2 of Utility Truck \$8,500

CITY OF PARCHMENT

2011/2012 BUDGET

WATER FUND

REVENUES:

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Budget Projected	Change
CHARGES FOR SERVICES	256,557	278,250	250,060	290,190		298,000	4.29%
FINES AND FORFEITS	5,999	5,800	5,800	6,000		6,000	3.45%
INTEREST AND RENTS	10,122	6,840	6,740	6,440		6,440	-5.85%
REFUNDS AND REBATES	0	0	0	0			0.00%
SALE OF FIXED ASSETS	0	0	0	0			
Total Revenues	272,678	290,890	262,600	302,630	0	310,440	4.04%

CASH BALANCE PROJECTION:

ESTIMATED CASH BALANCE	6/30/2011	\$ 65,000	
REVENUES		302,630	
EXPENDITURES		282,342	
INVESTMENT IN FIXED ASSETS		8,500	
PROJECTED CASH BALANCE	6/30/2012	\$ 76,788	27% Percentage of Expenses

WATER FUND

DEPARTMENT: **WATER**

DESCRIPTION:

To provide a safe and continuous water supply service to the public within the Parchment Water Supply District. Service shall be at a reasonable cost, consistent with allowing for a fair return, making certain that the customers receive sound value and responsive service within established ordinance, contracts and regulations.

EXPENDITURES:

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Budget Projected Change
PERSONNEL SERVICES	69,702	62,300	62,300	65,648		62,256 5.37%
FRINGE BENEFITS	33,933	27,141	27,141	30,267		32,323 11.52%
OPERATING SUPPLIES	24,365	42,150	37,241	34,150		35,000 -18.98%
OTHER SERVICES AND CHARGES	13,714	11,910	13,714	15,930		16,900 33.75%
LIABILITY INSURANCE	3,396	3,500	2,762	3,347		3,400 -4.37%
UTILITIES	51,135	60,000	62,000	52,000		52,000 -13.33%
REPAIRS	22,495	29,850	25,000	25,000		25,000 -16.25%
RENTAL	0	0	0	0		0
ADMINISTRATIVE OVERHEAD	46,000	57,700	57,700	56,000		56,000 -2.95%
DEBT SERVICE						37,000
Total Expenditures	264,740	294,551	287,858	282,342	0	319,879 -4.14%

CAPITAL OUTLAY: 1/2 of Utility Truck \$8,500

DOWNTOWN DEVELOPMENT AUTHORITY

2011/2012 Budget

REVENUES:

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Budget Projected	Budget Change
TAX REVENUE	223,036	238,100	238,100	128,364		129,000	-46.09%
INTEREST	4,574	1,000	1,200	500		500	-50.00%
USE OF FUND BALANCE							
Total Revenues	227,610	239,100	239,300	128,864	0	129,500	-46.10%

FUND BALANCE PROJECTION:

ESTIMATED FUND BALANCE	6/30/2011	150,186	
REVENUES		128,864	
EXPENDITURES		230,925	
PROJECTED FUND BALANCE	6/30/2012	48,125	21% of Expenditures

DOWNTOWN DEVELOPMENT AUTHORITY

DEPARTMENT: DDA

DESCRIPTION:

This budget is responsible for making the bond payments on the DDA Bonds.
The bonds will be retired in April 2011.

EXPENDITURES:

	2009/10 Actual	2010/11 Amended	2010/11 Projected	2011/12 Requested	2011/12 Adopted	2012/13 Projected	Budget Change
PERSONNEL SERVICES	0	29,050	29,050	30,925		23,476	6.45%
CONTRACTUAL SERV.	275	275	275	30,000		30,000	
DEBT RETIREMENT	180,000	225,000	225,000	0			-100.00%
INTEREST EXPENSE	22,905	12,825	12,825	0			-100.00%
COMMUNITY PROMOTION				10,000			
PARK ENHANCEMENTS	5,245		14,418			0	
PROPERTY ACQUISITION				160,000		200,000	
Total Expenditures	208,425	238,100	281,568	230,925	0	253,476	-3.01%

CITY OF PARCHMENT

2011 BUDGET

KINDLEBERGER SUMMER FESTIVAL PERFORMING ARTS CENTER

REVENUES:

	2009 Actual	2010 Adopted	2010 Amended	2010 Actual	2011 Requested	2011 Budget Adopted	Change
GRANTS	0	34,000	34,000	0	27,650		-19%
FUND RAISING	0	18,700	18,700	0	15,750		-16%
FEES	0	14,300	14,300	0	20,550		44%
CAR SHOW PROCEEDS	0	500	500	0	2,050		310%
OTHER REVENUES	0	0	0	0	0	0	0%
Total Revenues	0	67,500	67,500	0	66,000	0	-2%

FUND BALANCE PROJECTION:

FUND BALANCE	12/31/2010	(7,784)
REVENUES		66,000
EXPENDITURES		58,100
PROJECTED FUND BALANCE	12/31/2011	116

KINDLEBERGER SUMMER FESTIVAL PERFORMING ARTS CENTER

DESCRIPTION:

This budget is responsible for the Kindleberger Summer Festival and Stage Performances.

EXPENDITURES:

	2009 Actual	2010 Adopted	2010 Amended	2010 Projected	2011 Requested	2011 Budget Adopted	Change
PERFORMANCE EXPENSE - ADULT		8,000	8,000		11,250	11,250	41%
PERFORMANCE EXPENSE - CHILDRENS		2,000	2,000		4,250	4,250	113%
RACE/WALK		2,000	2,000		4,400	4,400	120%
ARTS & CRAFTS		500	500		950	950	90%
CHILDRENS AREA		1,300	1,300		1,100	1,100	-15%
CONCESSIONS		0	0		400	400	
PARADE		200	200		400	400	100%
STREET DANCE		1,180	1,180		0	0	-100%
FUND RAISING		7,800	7,800		4,500	4,500	-42%
FESTIVAL ADMINISTRATION		8,850	8,850		14,000	14,000	58%
STAGE ENTERTAINMENT		14,200	14,200		8,300	8,300	-42%
STAGE EXPENSES		2,000	2,000		1,000	1,000	-50%
STAGE MANAGER		2,000	2,000		1,500	1,500	-25%
PUBLICITY		14,500	14,500		5,000	5,000	-66%
CAR SHOW		300	300		1,050	1,050	250%
TOTAL EXPENSES		64,830	64,830		58,100	58,100	-10%