



Annual Budget  
Fiscal Year 2018 | 2019  
And  
2018-2024 Capital Improvement Program



## **ELECTED AND APPOINTED OFFICIALS**

### **VILLAGE COUNCIL**

Karen Hargreave	President
Mike Hagaman	President Pro Tem
Rebecca Horn	Trustee
Nick Loomis	Trustee
Bill Heffner	Trustee
Casey Bassage	Trustee
Marc Brand	Trustee

### **VILLAGE ATTORNEY**

Charles Lillis	Village Attorney
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### **ADMINISTRATIVE STAFF**

Eric Zuzga	Village Manager
Tricia Rzepka	Clerk/Treasurer
Brittany Hartman	Administrative Assist.

### **DEPARTMENT OF PUBLIC WORKS**

Jason Laney	Utility Manager
Russ Face	Streets Foreman
David Green	DPW Staff
Bill Poole	DPW Staff
George Arnold	DPW Staff

### **PUBLIC SAFETY**

Quincy Police Department	
Jeremy Burch	Police Chief (FTE)
Kevin Kopacz	Police Officer (FTE)
Anthony Estrada	Police Officer (FTE)
Bryan Regan	Police Officer (PTE)
Emily Krieger	Police Officer (PTE)
Rick Pestun	Police Officer (PTE)

Quincy Fire Association	Fire Coverage
Ray Conley, President	
Michael Sherman, Chief	

## TABLE OF CONTENTS

<b>Letter of Introduction and Transmittal</b>	2
<b>Budget Adoption and Resolutions and Appropriations Act</b>	4
<b>General Fund</b>	6
<b>Major, Local, and Municipal Streets</b>	15
<b>Brownfield Redevelopment Authority</b>	23
<b>Downtown Development Authority</b>	23
<b>Debt Service Fund</b>	25
<b>Sewer Fund</b>	27
<b>Water Fund</b>	31
<b>Garbage Fund</b>	35
<b>Capital Improvement Program</b>	37
<b>Debt Schedule</b>	48
<b>Financial Policies</b>	60
<b>Glossary</b>	63

March 20, 2018

Honorable Karen Hargreave, Village President  
Village Council  
And Residents of Quincy:

RE: Transmittal of 2018-2019 Budget

Dear President Hargreave, Village Council, and Residents of Quincy:

I am pleased to submit for your consideration the 2018-2019 Fiscal Year Budget for the Village of Quincy. This budget is the result of many hours of work by the Village staff and Village Council. The final document was put together after many months of input and review.

#### **External Factors**

As with many communities across the state, the Village budget is reliant on revenue sharing payments received from the State of Michigan. Small increases have been proposed by the Governor and initial reports out of the legislature are positive. Staff will continue to monitor this issue and will aggressively defend against any attempt to reduce this portion by the State Legislature.

The employment base in the Village is heavily dependent on the local schools and on manufacturing. Each sector is facing enormous pressures. The budget crisis at the state level is putting the same pressure on the local schools that we are facing. The continued reduction in manufacturing jobs in the United States has not affected the Quincy area yet, but the possibility remains for threats to the local manufacturing base.

#### **Human Resource Issues**

The Village has also been very fortunate to keep health care cost increases to a low level. For the coming year, health care premiums increased by a few percentage points. While the Village has been fortunate the past two years, we are not too far removed from increases of 20%. Changes in the health care arena have provided several different options that will need to be considered. We must continue to explore the different options available to insure that these costs remain under control.

#### **Capital Projects**

The Water Fund will invest in substantial distribution system improvements with the replacement of mains and roadway on East Liberty, Fulton, Orange, W. Jefferson, Pleasant, and Hewitt. These projects will replace 100-year old water mains that contain lead and which could be a danger to the community if left in place. We have been fortunate to avoid any issues to date, but the proposed project is a large step in the right direction.

I would like to thank the Village Council for allowing me the opportunity to continue to work on your behalf. I have been blessed with a fantastic, committed staff that makes my job much easier. I would like to thank each of them for all of their hard work and perseverance. I look forward to working with Council and staff over the next year in continuing our efforts to make Quincy a great place to live, relax, and thrive.

Respectfully Submitted,

*Eric F. Zuzga*

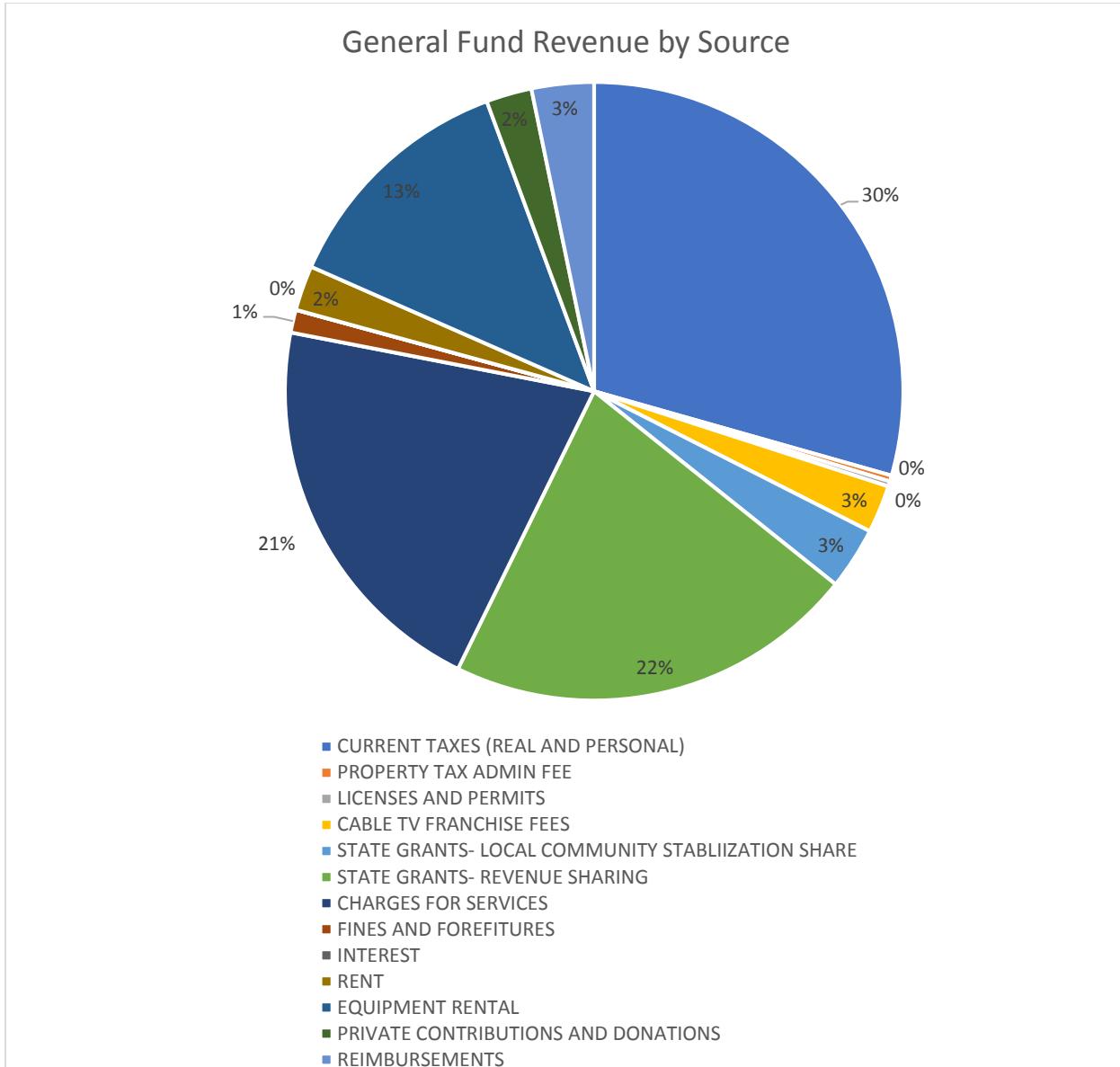
Eric F. Zuzga  
Village Manager

## General Fund Detail

### Revenue Highlights

General Fund Revenues are not expected to grow very much, continuing the trend seen by many communities around the State. There are four primary sources of revenue in the general fund: property taxes, State Revenue Sharing, Charges for Service (to other funds), and Equipment Rental.

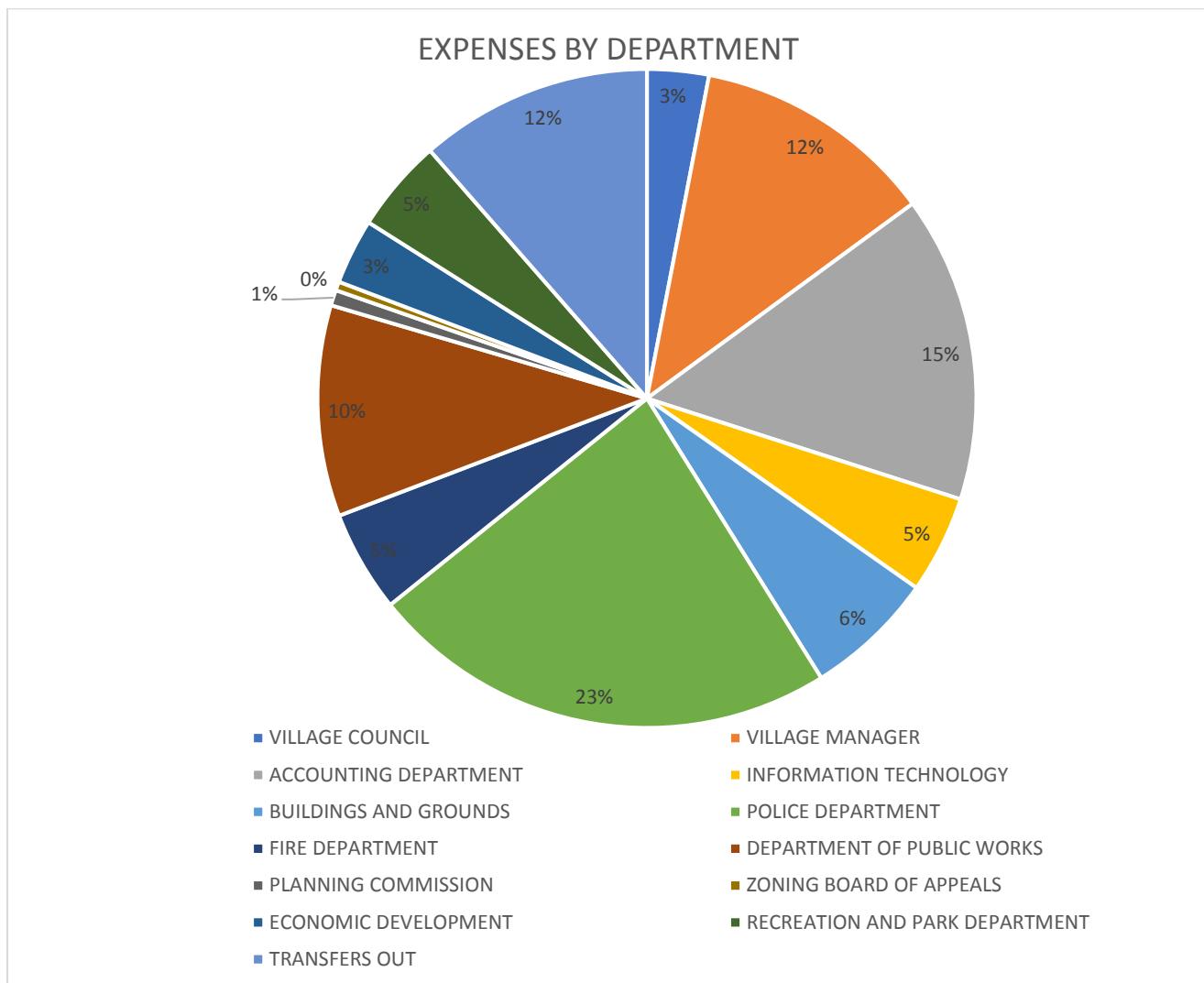
- Property tax revenue is expected to increase slightly, including the reduction from the lost personal property taxes.
- Revenue sharing is expected to increase slightly in both the Constitutional and EVIP categories.
- Civil infractions are expected to increase slightly as the Police Department continues to increase time spent on patrol.



## Expense Highlights

- The Village Council makes up 3% of the general fund expenses, which has been fairly consistent over the past several years. The two largest expenditures in this department are council salaries and the retainer for the Village Attorney. The Village Attorney has asked for an increase of \$50 per month in his retainer and it is accounted for in the budget.
- Expenses related to the Village Manager's position have been split between several activities in the General fund to account for work in planning, zoning, and economic development.
- The Clerk/Treasurer and Administrative Assistant positions were combined under the Accounting Department. No major changes are planned. The majority of expenses involves personnel costs and the contract for accounting and audit services.
- The Information Technology department was created to centralize IT spending. All contracted services and software maintenance agreements are included in this fund. General Fund phone and internet expenses are also included.
- The Village Hall department has been renamed Buildings and Grounds. All expenses for General Fund building and grounds, not including parks will be included in this category. DPW staff time will now also be accounted for on maintenance activities.
- The former Public Safety Department has been separated into a Police Department and Fire Department. This will allow the community to fully understand what it costs to provide those respective services. A millage for police services may be on the August 2018 ballot which will allow for the expansion of full services to the township and increase coverage to 24 hours a day/7 days a week.
- The budget anticipates the continuation of the current Township contract. If this is not continued, staffing levels will be reduced to compensate for the lost revenue. A COPS grant application, for the addition of a full-time officer, may be submitted which would lead to a mid-year budget amendment. The budget anticipates the purchase of a new police vehicle to replace the 2013 SUV, which will move to reserve status.
- The Fire Department accounts for the Village's portion of the Quincy Fire Department's (QFD) budget and the cost of Sprint wireless cards for the QFD trucks.
- The Department of Public Works replaces the former Streets Department. Services provided include vehicle/equipment maintenance, purchase of equipment, brush and leaf pick-up, downtown maintenance, forestry, and fuel for the Village fleet.
- The Village serves as the fiduciary for the Joint Planning Commission (JPC) and Joint Zoning Board of Appeals (JZBA). The only anticipated expenses this year are a portion of the Village Manager's salary, salaries to the Village's representatives to each board, and an update to the Village Zoning Ordinance.

- A new Department of Economic Development has been created to account for time spent by the Village Manager and Special Events positions. The Special Events position will be increased to 20 hours per week with the proposed budget.
- No major changes are expected for recreation expenses. These expenses account for expected parks maintenance in the coming fiscal year.
- The increase in transfers to other funds is related to debt for a replacement police vehicle (4-year lease purchase), continued payments on three DPW vehicles, and 2015 park improvements. We will continue to explore grant opportunities for the police vehicle purchase that may reduce the amount necessary to borrow.



ACCOUNT	ITEM	2014-2015 Actual	2015-16 Actual	2016-2017 Actual	2017-2018 Amended	2017-2018 Projected	2018-2019 Requested
<b>GENERAL FUND</b>							
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 286,165</b>	<b>\$ 311,820</b>	<b>\$ 242,518</b>	<b>\$ 65,058</b>	<b>\$ 65,058</b>	<b>\$ 194,507</b>
	<b>REVENUES</b>						
101-000-401.000	CURRENT TAXES (REAL AND PERSONAL)	\$ 277,502	\$ 280,600	\$ 280,647	\$ 283,453	\$ 264,475	\$ 269,765
101-000-412.000	DELINQUENT PERSONAL PROPERTY TAXES	\$ 3,488	\$ 963	\$ 500	\$ 500	\$ 500	\$ 500
101-000-414.000	ALLOWANCE FOR REFUNDS (BOR, MTT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-000-415.000	ALLOWANCE FOR CHARGEBACKS	\$ (120)	\$ -	\$ -	\$ (1,500)	\$ (1,096)	\$ -
101-000-434.000	TRAILER TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 510
101-000-447.000	PROPERTY TAX ADMIN FEE	\$ 3,394	\$ 3,465	\$ 3,419	\$ 3,844	\$ 3,654	\$ 3,738
101-000-475.000	LICENSES AND PERMITS	\$ 590	\$ 2,218	\$ 2,263	\$ 2,350	\$ 2,394	\$ 2,500
101-000-477.000	CABLE TV FRANCHISE FEES	\$ 21,091	\$ 22,745	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
101-000-573.000	STATE GRANTS- LOCAL COMMUNITY STABLIIZATION SHARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
101-000-574.000	STATE GRANTS- REVENUE SHARING	\$ 185,455	\$ 182,542	\$ 245,000	\$ 215,000	\$ 280,000	\$ 198,269
101-000-600.000	CHARGES FOR SERVICES	\$ 122,326	\$ 124,186	\$ 133,033	\$ 138,798	\$ 138,798	\$ 196,508
101-000-655.000	FINES AND FOREFITURES	\$ 5,899	\$ 3,933	\$ 10,000	\$ 11,000	\$ 7,613	\$ 11,000
101-000-665.000	INTEREST	\$ 125	\$ 234	\$ 150	\$ 150	\$ 11	\$ 50
101-000-667.000	RENT	\$ 31,190	\$ 20,132	\$ 26,000	\$ 26,568	\$ 30,960	\$ 21,647
101-000-667.202	EQUIP RENTAL-MAJOR STREETS	\$ 12,218	\$ 14,410	\$ 3,181	\$ 7,500	\$ 5,937	\$ 14,250
101-000-667.203	EQUIP RENTAL-LOCAL STREETS	\$ 5,976	\$ 3,537	\$ 1,188	\$ 4,000	\$ 2,173	\$ 8,750
101-000-667.590	EQUIP RENTAL-WASTEWATER	\$ 21,773	\$ 15,999	\$ 16,620	\$ 18,000	\$ 14,981	\$ 38,000
101-000-667.591	EQUIP RENTAL-WATER FUND	\$ 29,302	\$ 18,833	\$ 14,037	\$ 25,000	\$ 19,644	\$ 40,500
101-000-667.774	EQUIPMENT RENTAL- PARKS	\$ 7,675	\$ 25,543	\$ 8,553	\$ 13,000	\$ 10,740	\$ 16,000
101-000-674.000	PRIVATE CONTRIBUTIONS AND DONATIONS	\$ -	\$ 5,425	\$ 16,319	\$ 17,500	\$ 17,202	\$ 22,000
101-000-676.000	REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	<b>TOTAL</b>	<b>\$ 727,884</b>	<b>\$ 1,174,765</b>	<b>\$ 783,910</b>	<b>\$ 788,163</b>	<b>\$ 1,105,986</b>	<b>\$ 926,986</b>
	<b>EXPENDITURES</b>						
	<b>VILLAGE COUNCIL</b>						
101-101-704.000	WAGES- PTE	\$ 6,090	\$ 5,410	\$ 9,001	\$ 9,000	\$ 8,640	\$ 9,000
101-101-709.000	FICA	\$ 466	\$ 414	\$ 689	\$ 689	\$ 661	\$ 689
101-101-752.000	SUPPLIES	\$ 43	\$ 104	\$ 303	\$ 200	\$ 17	\$ 200
101-101-801.000	PROFESSIONAL SERVICES	\$ 14,571	\$ 13,976	\$ 14,930	\$ 16,000	\$ 14,700	\$ 15,000
101-101-841.000	WORKERS COMPENSATION	\$ 80	\$ 136	\$ 44	\$ 76	\$ 66	\$ 22
101-101-910.000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 211	\$ -	\$ 1,400	\$ -	\$ 1,400
101-101-915.000	MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700
	<b>SUBTOTAL</b>	<b>\$ 21,250</b>	<b>\$ 20,251</b>	<b>\$ 24,967</b>	<b>\$ 27,365</b>	<b>\$ 24,084</b>	<b>\$ 28,010</b>

**VILLAGE MANAGER**

101-172-703	SALARIES	\$ 59,896	\$ 69,381	\$ 74,462	\$ 72,692	\$ 70,383	\$ 59,815
101-172-709	FICA	\$ 4,729	\$ 5,055	\$ 5,363	\$ 7,000	\$ 5,461	\$ 4,406
101-172-712	INSURANCE OPT OUT	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 4,800
101-172-716	DEFINED CONTRIBUTION PLAN	\$ 3,756	\$ 3,899	\$ 3,960	\$ 4,362	\$ 3,877	\$ 3,589
101-172-718	HEALTH INSURANCE PREMIUMS	\$ 2,484	\$ 614	\$ 629	\$ 621	\$ 971	\$ 1,619
101-172-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
101-172-841	WORKERS COMPENSATION	\$ 100	\$ 196	\$ 250	\$ 305	\$ 100	\$ 269
101-172-850	COMMUNICATIONS	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
101-172-861	MILEAGE REIMBURSEMENT	\$ 2,166	\$ 2,059	\$ 1,762	\$ 2,100	\$ 2,018	\$ 2,200
101-172-910	PROFESSIONAL DEVELOPMENT	\$ 1,117	\$ 1,108	\$ 9,355	\$ 17,000	\$ 10,912	\$ 2,000
101-172-914	TUITION REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000
101-172-915	MEMBERSHIPS	\$ 579	\$ 820	\$ 1,793	\$ 1,800	\$ 1,479	\$ 1,800
101-172-962	SPECIAL EVENT EXPENSES	\$ -	\$ -	\$ 30,840	\$ 22,000	\$ 21,457	\$ 22,000
	<b>SUBTOTAL</b>	<b>\$ 75,177</b>	<b>\$ 77,482</b>	<b>\$ 121,514</b>	<b>\$ 128,980</b>	<b>\$ 125,758</b>	<b>\$ 110,099</b>

**ACCOUNTING DEPARTMENT**

101-191-702	WAGES- FTE	\$ 67,340	\$ 73,176	\$ 79,208	\$ 85,320	\$ 80,055	\$ 83,347
101-191-709	FICA	\$ 5,152	\$ 5,598	\$ 6,059	\$ 6,527	\$ 6,124	\$ 6,140
101-191-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
101-191-713	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
101-191-716	DEFINED CONTRIBUTION PLAN	\$ 4,040	\$ 4,293	\$ 2,664	\$ 4,776	\$ 4,336	\$ 4,816
101-191-718	HEALTH INSURANCE PREMIUMS	\$ 30,438	\$ 26,282	\$ 15,166	\$ 18,400	\$ 14,486	\$ 10,211
101-191-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ 11,400	\$ 11,200	\$ 14,900	\$ 22,000	\$ 19,500	\$ 18,000
101-191-806	BANK FEES	\$ 929	\$ 870	\$ 1,045	\$ 1,000	\$ 857	\$ 1,000
101-191-841	WORKERS COMPENSATION	\$ 303	\$ 329	\$ 356	\$ 384	\$ 360	\$ 375
101-191-850	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200
101-191-851	POSTAGE	\$ 1,110	\$ 859	\$ 1,574	\$ 1,750	\$ 1,021	\$ 1,750
101-191-861	MILEAGE REIMBURSEMENT	\$ 1,013	\$ 275	\$ 288	\$ 1,550	\$ 1,015	\$ 1,250
101-191-900	PRINTING & PUBLISHING	\$ 3,547	\$ 1,784	\$ 3,063	\$ 3,500	\$ 3,369	\$ 1,750
101-191-910	PROFESSIONAL DEVELOPMENT	\$ 1,520	\$ 923	\$ -	\$ 2,000	\$ 506	\$ 1,250
101-191-915	MEMBERSHIPS	\$ 155	\$ 313	\$ -	\$ 400	\$ 100	\$ 400
	<b>SUBTOTAL</b>	<b>\$ 126,947</b>	<b>\$ 125,902</b>	<b>\$ 124,324</b>	<b>\$ 147,607</b>	<b>\$ 131,729</b>	<b>\$ 138,988</b>

**INFORMATION TECHNOLOGY**

101-228-792	HARDWARE PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-228-793	SOFTWARE PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-228-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ 14,946	\$ 16,325	\$ 20,982	\$ 35,000	\$ 33,804	\$ 20,000
101-260-850	COMMUNICATIONS	\$ 3,285	\$ 3,582	\$ 3,477	\$ 4,500	\$ 4,500	\$ 1,440
101-228-852	INTERNET & OTHER COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,920

101-228-933	SOFTWARE MAINTENANCE AGREEMENTS	\$ 6,891	\$ 5,303	\$ 5,426	\$ 8,500	\$ 8,300	\$ 21,000
	<b>SUBTOTAL</b>	<b>\$ 25,122</b>	<b>\$ 25,210</b>	<b>\$ 29,885</b>	<b>\$ 48,000</b>	<b>\$ 46,604</b>	<b>\$ 44,360</b>
<b>BUILDINGS AND GROUNDS</b>							
101-265-702	WAGES- FTE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,280
101-265-709	FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,322
101-265-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
101-265-716	DEFINED CONTRIBUTION PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,037
101-265-718	HEALTH INSURANCE PREMIUMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,704
101-265-751	OFFICE SUPPLIES	\$ 5,710	\$ 2,672	\$ 3,355	\$ 5,000	\$ 4,163	\$ 4,500
101-265-752	MAINTENANCE SUPPLIES	\$ 16,679	\$ 13,388	\$ 5,382	\$ 6,000	\$ 5,317	\$ 4,500
101-265-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
101-265-841	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 734
101-265-900	PRINTING & PUBLISHING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
101-265-920	ELECTRIC	\$ 27,583	\$ 37,394	\$ 37,671	\$ 44,200	\$ 33,001	\$ 6,000
101-265-921	NATURAL GAS	\$ 5,211	\$ 3,491	\$ 3,492	\$ 3,800	\$ 3,142	\$ 3,800
101-265-934	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
101-265-935	PROPERTY & LIABILITY INSURANCE	\$ 8,647	\$ 8,051	\$ 8,593	\$ 9,606	\$ 9,606	\$ 10,000
	<b>SUBTOTAL</b>	<b>\$ 63,830</b>	<b>\$ 64,996</b>	<b>\$ 58,493</b>	<b>\$ 68,606</b>	<b>\$ 55,229</b>	<b>\$ 58,977</b>
<b>POLICE DEPARTMENT</b>							
101-301-702	WAGES- FTE	120,567	137,389	174,398	150,114	146,282	\$ 113,088
101-301-704	WAGES- PTE	\$ -	\$ 1,356	\$ 4,116	\$ 3,917	\$ 3,780	\$ 23,712
101-301-709	FICA	\$ 9,223	\$ 10,559	\$ 13,624	\$ 13,000	\$ 12,297	\$ 10,695
101-301-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
101-301-713	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
101-301-716	DEFINED CONTRIBUTION PLAN	\$ 5,195	\$ 5,576	\$ 5,458	\$ 9,007	\$ 6,123	\$ 3,869
101-301-718	HEALTH INSURANCE PREMIUMS	\$ 11,545	\$ 13,271	\$ 11,453	\$ 21,221	\$ 14,962	\$ 8,140
101-301-741	UNIFORMS	\$ 3,992	\$ 3,515	\$ 4,140	\$ 3,000	\$ 2,661	\$ 3,000
101-301-751	OFFICE SUPPLIES	\$ 204	\$ 356	\$ 164	\$ 750	\$ 182	\$ 200
101-301-752	MAINTENANCE SUPPLIES	\$ 5,142	\$ 5,337	\$ 4,370	\$ 5,000	\$ 3,236	\$ 3,000
101-301-794	EQUIPMENT	\$ 1,412	\$ 22,838	\$ 1,061	\$ 1,500	\$ 983	\$ -
101-301-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ 549	\$ 2,136	\$ 12,500	\$ 20,000	\$ 18,342	\$ 3,000
101-301-841	WORKERS COMPENSATION	\$ 3,834	\$ 3,305	\$ 3,300	\$ 5,779	\$ 5,779	\$ 3,885
101-301-850	COMMUNICATIONS	\$ 2,553	\$ 2,239	\$ 3,518	\$ 5,000	\$ 2,836	\$ 1,800
101-301-852	INTERNET AND OTHER COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,428
101-301-860	FUEL	\$ 1,668	\$ 864	\$ 1,470	\$ 4,000	\$ 567	\$ 2,000
101-301-861	MILEAGE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
101-301-910	PROFESSIONAL DEVELOPMENT	\$ 339	\$ 1,575	\$ 1,054	\$ 2,500	\$ 262	\$ 2,500
101-301-915	MEMBERSHIPS	\$ 1,923	\$ 1,880	\$ 248	\$ 300	\$ 293	\$ 300

101-301-932	VEHICLE REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
101-301-935	PROPERTY & LIABILITY INSURANCE	\$ 7,600	\$ 9,028	\$ 12,717	\$ 14,179	\$ 14,179	\$ 14,179	\$ 13,000	
101-301-936	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,283	
	<b>SUBTOTAL</b>	<b>\$ 175,746</b>	<b>\$ 221,224</b>	<b>\$ 253,591</b>	<b>\$ 259,267</b>	<b>\$ 232,764</b>	<b>\$ 213,650</b>		

	<b>FIRE DEPARTMENT</b>								
101-336-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ 37,200	\$ 40,292	\$ 40,029	\$ 42,613	\$ 42,613	\$ 42,613	\$ 44,764	
101-336-852	INTERNET AND OTHER COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,368	
	<b>SUBTOTAL</b>	<b>\$ 37,200</b>	<b>\$ 40,292</b>	<b>\$ 40,029</b>	<b>\$ 42,613</b>	<b>\$ 42,613</b>	<b>\$ 42,613</b>	<b>\$ 46,132</b>	

	<b>DEPARTMENT OF PUBLIC WORKS</b>								
101-441-702	WAGES- FTE	\$ 64,356	\$ 70,123	\$ 78,344	\$ 75,000	\$ 74,944	\$ 34,560		
101-441-709	FICA	\$ 5,692	\$ 4,948	\$ 5,501	\$ 6,000	\$ 5,320	\$ 2,644		
101-441-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200		
101-441-713	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319		
101-441-716	DEFINED CONTRIBUTION PLAN	\$ 3,720	\$ 3,285	\$ 4,636	\$ 4,500	\$ 4,341	\$ 2,074		
101-441-718	HEALTH INSURANCE PREMIUMS	\$ 20,144	\$ 21,153	\$ 24,443	\$ 16,857	\$ 13,755	\$ 9,408		
101-441-741	UNIFORMS	\$ 1,435	\$ 1,715	\$ 2,212	\$ 3,000	\$ 2,754	\$ 2,500		
101-441-751	MAINTENANCE SUPPLIES	\$ 21,807	\$ 10,225	\$ 26,986	\$ 14,500	\$ 14,356	\$ 8,000		
101-441-752	EQUIPMENT	\$ 3,867	\$ 4,464	\$ 2,540	\$ 2,000	\$ 315	\$ -		
101-441-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ 12,651	\$ 49,638	\$ 17,748	\$ 44,000	\$ 42,875	\$ 4,000		
101-441-841	WORKERS COMPENSATION	\$ 1,235	\$ 1,519	\$ 1,673	\$ 3,425	\$ 1,957	\$ 2,644		
101-441-860	FUEL	\$ 24,325	\$ 23,518	\$ 19,545	\$ 25,000	\$ 22,810	\$ 18,000		
101-441-861	MILEAGE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250		
101-441-910	PROFESSIONAL DEVELOPMENT	\$ 65	\$ 48	\$ 500	\$ -	\$ -	\$ 250		
101-441-932	VEHICLE REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500		
101-441-944	FORESTRY	\$ 15,968	\$ 18,490	\$ 9,580	\$ 3,000	\$ 2,650	\$ 2,000		
101-441-945	DRAIN COMMISSION FEES	\$ 220	\$ -	\$ 698	\$ 500	\$ -	\$ 500		
	<b>SUBTOTAL</b>	<b>\$ 175,485</b>	<b>\$ 209,126</b>	<b>\$ 193,906</b>	<b>\$ 198,282</b>	<b>\$ 186,077</b>	<b>\$ 95,848</b>		

	<b>PLANNING COMMISSION</b>								
101-701-703	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600	
101-701-704	WAGES-PTE	\$ 300	\$ 200	\$ 500	\$ 900	\$ 600	\$ 900		
101-701-709	FICA	\$ 23	\$ 15	\$ 38	\$ 69	\$ 46	\$ 344		
101-701-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300		
101-701-716	DEFINED CONTRIBUTION PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224		
101-701-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ 2,700	\$ 2,305	\$ -	\$ 1,500	\$ 1,250	\$ 500		
101-701-910	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000		
101-701-915	MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200		
	<b>SUBTOTAL</b>	<b>\$ 3,023</b>	<b>\$ 2,520</b>	<b>\$ 538</b>	<b>\$ 2,469</b>	<b>\$ 1,896</b>	<b>\$ 7,069</b>		

**ZONING BOARD OF APPEALS**

101-702-703	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800
101-702-704	WAGES-PTE	\$ 450	\$ 200	\$ 150	\$ 600	\$ 300	\$ 750		
101-702-709	FICA	\$ 34	\$ 15	\$ 11	\$ 46	\$ 23	\$ 195		
101-702-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	
101-702-716	DEFINED CONTRIBUTION PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112	
101-702-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	
101-702-910	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	
		<b>\$ 484</b>	<b>\$ 215</b>	<b>\$ 161</b>	<b>\$ 646</b>	<b>\$ 323</b>		<b>\$ 4,007</b>	

**ECONOMIC DEVELOPMENT**

101-728-703	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,346	
101-728-704	WAGES-PTE	\$ -	\$ -	\$ -	\$ 8,000	\$ 2,865	\$ 15,600		
101-728-709	FICA	\$ -	\$ -	\$ -	\$ 612	\$ 219	\$ 1,908		
101-728-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195	
101-728-716	DEFINED CONTRIBUTION PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 561	
101-728-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	
101-728-841	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112	
101-728-880	COMMUNITY PROMOTION	\$ 6,022	\$ 12,955	\$ 7,942	\$ 7,000	\$ 6,076	\$ 500		
101-728-910	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	
101-728-915	MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	
	<b>SUBTOTAL</b>	<b>\$ 6,022</b>	<b>\$ 12,955</b>	<b>\$ 7,942</b>	<b>\$ 15,612</b>	<b>\$ 9,160</b>		<b>\$ 29,723</b>	

**RECREATION AND PARK DEPARTMENT**

101-751-702	WAGES- FTE	\$ 8,225	\$ 30,285	\$ 15,121	\$ 13,459	\$ 11,883	\$ 17,280		
101-751-709	FICA	\$ 20	\$ 2,132	\$ 1,149	\$ 1,036	\$ 838	\$ 1,322		
101-751-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600		
101-751-713	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319		
101-751-716	DEFINED CONTRIBUTION PLAN	\$ 11	\$ 1,478	\$ 1,002	\$ 813	\$ 713	\$ 1,037		
101-751-718	HEALTH INSURANCE PREMIUMS	\$ -	\$ -	\$ -	\$ 7,224	\$ 7,200	\$ 4,572		
101-751-751	MAINTENANCE SUPPLIES	\$ 494	\$ 87,710	\$ -	\$ 6,500	\$ 857	\$ 500		
101-751-752	EQUIPMENT	\$ -	\$ -	\$ 63,688	\$ -	\$ -	\$ -		
101-751-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ -	\$ 231,500	\$ -	\$ 6,300	\$ 5,967	\$ -		
101-751-841	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 524		
101-751-920	ELECTRIC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
101-751-934	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250		
101-751-939	EQUIPMENT RENTAL	\$ 7,675	\$ 25,543	\$ 8,553	\$ 15,000	\$ 15,014	\$ 16,000		
	<b>SUBTOTAL</b>	<b>\$ 16,425</b>	<b>\$ 378,648</b>	<b>\$ 89,513</b>	<b>\$ 50,332</b>	<b>\$ 42,472</b>		<b>\$ 42,403</b>	

101-900-995?	TRANSFERS OUT	\$ 100,372	\$ 162,659	\$ 171,925	\$ 77,827	\$ 77,827	\$ 105,820
	<b>TOTAL</b>	\$ 827,083	\$ 1,341,480	\$ 1,116,787	\$ 1,067,606	\$ 976,537	\$ 925,086
	Revenue Over Expenditures	\$ (99,199)	\$ (166,715)	\$ (332,877)	\$ (279,442)	\$ 129,449	\$ 1,900
	Ending Fund Balance	\$ 311,820	\$ 242,518	\$ 65,058	\$ (214,384)	\$ 194,507	\$ 196,407

## **Major Street Details**

The Major Street Fund is established by Act 51 to perform 51 to provide support for streets that are higher in traffic, especially commercial and industrial. The Village Council adoption of the Street Asset Management Plan has provided a plan for maintenance activities over the next three years.

### **Revenue Highlights**

- Act 51 established a formula for the distribution of gas taxes based upon the number of miles of major streets and population. With the change in State funding mechanism, the Village expects to receive an increase in revenue over the next five years.
- METRO Act collects funds from telecommunication providers based on the mileage of wire in communities. These funds are then distributed to communities to be used for right-of-way maintenance activities. METRO Act revenues have remained fairly level since they were introduced and we expect that to remain the case for the foreseeable future.
- The Village has a contract with the Michigan Department of Transportation to provide street sweeping and snow removal services on US-12. The expense and revenue for these services are under the Trunkline activities.
- The Municipal Street Fund will start to transfer revenues to the Major Street Fund to assist in maintenance activities and to support specific road projects.

### **Expenditure Highlights**

- Routine maintenance costs continue to escalate as asphalt costs increase paving, cold patch and chip seal expenses. The following roads are proposed for sealcoating: Arnold, Church (US-12-RR), and S. Main (US-12-Jefferson). The following roads are proposed for crack sealing: Cole, Baldwin, N. Main, S. Main, and Maiden.
- The Village needs to develop a plan for the replacement of its traffic signs due to Federal regulations on retroreflectivity. This will take many years and will be an expensive project. Staff is currently working on a plan and estimate for the project.
- The Village is required to spend 1% of its Act 51 revenues each year, based on 10% over a rolling 10 year period, on non-motorized activities (sidewalks, trails, ramps, etc). The Village is in compliance with this requirement and is planning additional work in this fiscal year.
- We will continue to contract with the City of Coldwater for street sweeping services for US-12 and other curbed streets.

### **Goals and Objectives**

- Update PASER ratings for local streets
- Submit a request to MDOT to move W. Liberty and Berry to the Major Street system and move W. Jefferson and Pleasant to the Local Street system.
- Develop a funding strategy for the reconstruction of Berry and W. Liberty.
- Review the remaining major streets with underground utility needs and determine a plan for completion of necessary work.

## **Local Street Fund Details**

The Local Street Fund is established by Public Act 51 to provide support for streets that are primarily residential in nature. The Village Council adoption of the Street Asset Management Plan has provided a plan for maintenance activities over the next three years.

### **Revenues**

- Act 51 established a formula for the distribution of gas taxes based upon the number of miles of local streets and population. With the change in the funding mechanism, we expect an increase over the next five years.
- METRO Act collects funds from telecommunication providers based on the mileage of wire in communities. These funds are then distributed to communities to be used for right-of-way maintenance activities. METRO Act revenues have decreased slightly since they were introduced and we expect that to remain the case for the foreseeable future.
- The other major source of revenue is transfers from the Municipal Streets Fund. The amount varies on a year to year basis as projects require.

### **Expenditures**

- The following roads are proposed for crack sealing: Hunting Trail, Bluebird, Depot, Hawley (Main to Jackson), and West (Taylor-End).
- The following streets will be reconstructed due to utility system upgrades: W. Jefferson, Pleasant (US-12-Jefferson), Orange, and Hewitt.
- The Village needs to develop a plan for the replacement of its traffic signs due to Federal regulations on retroreflectivity. This will take many years and will be an expensive project. Staff is currently working on a plan and estimate for the project.
- The Village is required to spend 1% of its Act 51 revenues each year, based on 10% over a rolling 10 year period, on non-motorized activities (sidewalks, trails, ramps, etc). The Village is in compliance with this requirement and is planning additional work in this fiscal year.

### **Goals and Objectives**

- Update PASER ratings for local streets
- Develop a funding plan for the reconstruction of Hawley, Dally, Wood, and Park Streets.
- Develop a plan, coordinated with utility system needs, for the reconstruction and/or rehabilitation of several streets in the local street system.

## **Municipal Street Details**

The Municipal Street Fund is the repository of funds derived from the Streets Millage assessed on all real and personal property in the Village.

### **Revenues**

All revenues are derived from the levy of 4.6151 mills against all real property in the Village. The taxation of personal property has changed in the past few years as the state has exempted small parcels (under \$80,000 TCV) and all industrial parcels. This has led to a sizable reduction in the amount levied.

### **Expenditures**

- Funds are transferred to the Local Streets Fund (\$30,000), Major Streets (\$20,000), and General Fund (\$50,000) for support of various projects.

### **2018-2019 Goals and Objectives**

- Derive a long term plan for the reconstruction and/or rehabilitation of the Village Street system.
- Determine the allocation of funds towards on-going maintenance versus capital projects.

ACCOUNT	ITEM	2014-2015	2015-16	2016-2017	2017-2018	2017-2018	2018-2019
		Actual	Actual	Actual	Amended	Projected	Requested
<b>MAJOR STREETS</b>							
<b>BEGINNING FUND BALANCE</b>		\$ 175,256	\$ 151,485	\$ 4,212	\$ 15,436	\$ 15,436	\$ 39,416
METRO ACT		\$ 2,487	\$ 2,216	\$ 2,990	\$ 2,920	\$ 2,919	\$ 2,920
STATE-MAJOR		\$ 85,495	\$ 91,840	\$ 96,733	\$ 104,000	\$ 110,296	\$ 122,188
STATE TRUNKLINE		\$ 2,579	\$ -	\$ -	\$ 3,500	\$ 3,261	\$ 3,000
INTEREST		\$ 148	\$ 74	\$ -	\$ 50	\$ 2	\$ 25
TRANSFERS FROM OTHER FUNDS		\$ (262)	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 20,000
	<b>TOTAL</b>	<b>\$ 90,447</b>	<b>\$ 94,130</b>	<b>\$ 99,723</b>	<b>\$ 150,470</b>	<b>\$ 156,478</b>	<b>\$ 148,133</b>
<b>ROUTINE MAINTENANCE</b>							
202-449-702	WAGES- FTE	\$ 6,134	\$ 17,036	\$ 5,698	\$ 17,340	\$ 6,995	\$ 8,640
202-449-709	FICA	\$ 438	\$ 1,209	\$ 402	\$ 1,327	\$ 492	\$ 661
202-449-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
202-449-713	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319
202-449-716	DEFINED CONTRIBUTION PLAN	\$ 300	\$ 839	\$ 306	\$ 1,040	\$ 387	\$ 518
202-449-718	HEALTH INSURANCE PREMIUMS	\$ 2,657	\$ 2,953	\$ 3,824	\$ 3,011	\$ 2,684	\$ 2,352
202-449-752	SUPPLIES	\$ 1,068	\$ 16,115	\$ 239	\$ 1,750	\$ 1,572	\$ 2,000
202-449-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ 71,289	\$ 136,036	\$ 47,240	\$ 76,000	\$ 75,116	\$ 33,000
202-449-841	WORKERS COMPENSATION	\$ 200	\$ 400	\$ 400	\$ 500	\$ 500	\$ 787
202-449-939	EQUIPMENT RENTAL	\$ 8,421	\$ 12,469	\$ 1,945	\$ 7,000	\$ 6,050	\$ 7,000
	<b>SUBTOTAL</b>	<b>\$ 90,507</b>	<b>\$ 187,057</b>	<b>\$ 60,054</b>	<b>\$ 107,968</b>	<b>\$ 93,796</b>	<b>\$ 55,577</b>
<b>WINTER MAINTENANCE</b>							
202-450-702	WAGES- FTE	\$ 1,747	\$ 1,264	\$ 1,399	\$ 3,101	\$ 2,026	\$ 3,456
202-450-709	FICA	\$ 124	\$ 90	\$ 100	\$ 237	\$ 146	\$ 264
202-450-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120
202-450-713	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,276
202-450-716	DEFINED CONTRIBUTION PLAN	\$ 105	\$ 74	\$ 84	\$ 186	\$ 122	\$ 284
202-450-718	HEALTH INSURANCE PREMIUMS	\$ 782	\$ 894	\$ 957	\$ 1,205	\$ 954	\$ 941
202-450-752	SUPPLIES	\$ 5,054	\$ 1,654	\$ 5,581	\$ 4,500	\$ 4,448	\$ 2,500
202-450-841	WORKERS COMPENSATION	\$ 100	\$ 200	\$ 200	\$ 300	\$ 300	\$ 415
202-450-939	EQUIPMENT RENTAL	\$ 3,091	\$ 1,731	\$ 999	\$ 4,000	\$ 3,816	\$ 4,000
	<b>SUBTOTAL</b>	<b>\$ 11,003</b>	<b>\$ 5,907</b>	<b>\$ 9,320</b>	<b>\$ 13,529</b>	<b>\$ 11,812</b>	<b>\$ 13,257</b>
<b>TRAFFIC SERVICES</b>							
202-451-702	WAGES- FTE	\$ 138	\$ -	\$ 525	\$ 1,727	\$ 48	\$ 1,728

202-451-709	FICA	\$	10	\$	-	\$	37	\$	132	\$	3	\$	132
202-451-712	INSURANCE OPT OUT	\$	-	\$	-	\$	-	\$	-	\$	-	\$	60
202-451-716	DEFINED CONTRIBUTION PLAN	\$	5			\$	31	\$	104	\$	3	\$	104
202-451-718	HEALTH INSURANCE PREMIUMS	\$	394	\$	508	\$	529	\$	602	\$	548	\$	470
202-451-752	SUPPLIES	\$	-	\$	-	\$	-	\$	100	\$	250	\$	250
202-451-754	PAINT AND SIGNS	\$	7,395	\$	4,922	\$	5,923	\$	5,000	\$	4,885	\$	2,000
202-451-841	WORKERS COMPENSATION	\$	100	\$	200	\$	200	\$	200	\$	100	\$	152
202-451-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$	83	\$	1,000	\$	-	\$	-	\$	-	\$	500
202-451-939	EQUIPMENT RENTAL	\$	100			\$	63	\$	500	\$	159	\$	500
	<b>SUBTOTAL</b>	\$	8,225	\$	6,630	\$	7,308	\$	8,365	\$	5,996	\$	5,896

#### NON-MOTORIZED

202-452-702	WAGES- FTE	\$	-	\$	-	\$	-	\$	1,727	\$	-	\$	1,728
202-452-709	FICA	\$	-	\$	-	\$	-	\$	132	\$	-	\$	132
202-452-712	INSURANCE OPT OUT	\$	-	\$	-	\$	-	\$	-	\$	-	\$	60
202-452-716	DEFINED CONTRIBUTION PLAN	\$	-	\$	-	\$	-	\$	104	\$	-	\$	104
202-452-718	HEALTH INSURANCE PREMIUMS	\$	394	\$	486	\$	506	\$	602	\$	527	\$	470
202-452-752	SUPPLIES	\$	-	\$	-	\$	-	\$	750	\$	-	\$	250
202-452-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$	-	\$	-	\$	-	\$	3,500	\$	647	\$	4,000
202-454-841	WORKERS COMPENSATION	\$	100	\$	100	\$	200	\$	200	\$	100	\$	152
202-452-939	EQUIPMENT RENTAL	\$	-	\$	-	\$	-	\$	750	\$	-	\$	750
	<b>SUBTOTAL</b>	\$	494	\$	586	\$	706	\$	7,765	\$	1,274	\$	7,646

#### ADMINISTRATIVE EXPENSES

202-453-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$	-	\$	960	\$	-	\$	-	\$	-	\$	-
202-453-803	ADMINISTRATIVE SERVICES	\$	8,000	\$	8,000	\$	10,000	\$	10,000	\$	4,850	\$	11,000
202-453-806	BANK FEES	\$	-	\$	5	\$	5	\$	-	\$	6	\$	10
	<b>SUBTOTAL</b>	\$	8,000	\$	8,965	\$	10,005	\$	10,000	\$	4,856	\$	11,010

#### TRUNKLINE

202-454-702	WAGES- FTE	\$	782	\$	98	\$	288	\$	1,550	\$	1,071	\$	1,728
202-454-709	FICA	\$	56	\$	7	\$	20	\$	119	\$	77	\$	132
202-454-712	INSURANCE OPT OUT	\$	-	\$	-	\$	-	\$	-	\$	-	\$	60
202-454-716	DEFINED CONTRIBUTION PLAN	\$	42	\$	4	\$	17	\$	93	\$	64	\$	104
202-454-718	HEALTH INSURANCE PREMIUMS	\$	394	\$	486	\$	506	\$	602	\$	527	\$	470

202-454-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ -	\$ 2,560	\$ -	\$ 1,500	\$ 546	\$ 1,500
202-454-841	WORKERS COMPENSATION	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 152
202-454-939	EQUIPMENT RENTAL	\$ 605	\$ 210	\$ 173	\$ 2,500	\$ 2,379	\$ 2,000
	<b>SUBTOTAL</b>	<b>\$ 1,979</b>	<b>\$ 3,465</b>	<b>\$ 1,104</b>	<b>\$ 6,464</b>	<b>\$ 4,764</b>	<b>\$ 6,146</b>
202-900-995	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 20,000
	<b>TOTAL EXPENSES</b>	<b>\$ 120,208</b>	<b>\$ 212,610</b>	<b>\$ 88,497</b>	<b>\$ 154,091</b>	<b>\$ 132,498</b>	<b>\$ 119,532</b>
	REVENUES OVER EXPENDITURES	\$ (29,761)	\$ (118,480)	\$ 11,226	\$ (3,621)	\$ 23,980	\$ 28,601
	<b>ENDING FUND BALANCE</b>	<b>\$ 151,486</b>	<b>\$ 4,211</b>	<b>\$ 15,438</b>	<b>\$ 11,815</b>	<b>\$ 39,416</b>	<b>\$ 68,017</b>

#### LOCAL STREETS

ACCOUNT	ITEM	2014-2015	2015-16	2016-2017	2017-2018	2017-2018	2018-2019
		Actual	Actual	Actual	Amended	Projected	Requested
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 19,538</b>	<b>\$ 22,634</b>	<b>\$ 49,365</b>	<b>\$ 35,485</b>	<b>\$ 35,485</b>	<b>\$ 20,771</b>
	METRO ACT	\$ 2,487	\$ 2,216	\$ 2,990	\$ 2,920	\$ 2,919	\$ 2,919
	STATE-LOCAL	\$ 27,684	\$ 40,262	\$ 31,344	\$ 35,000	\$ 35,747	\$ 39,607
	INTEREST	\$ 48	\$ 5	\$ 2	\$ 75	\$ 2	\$ 10
	TRANSFERS FROM OTHER FUNDS	\$ 19,755	\$ 69,075	\$ -	\$ 15,000	\$ -	\$ 30,000
	<b>TOTAL</b>	<b>\$ 49,974</b>	<b>\$ 111,558</b>	<b>\$ 34,336</b>	<b>\$ 52,995</b>	<b>\$ 38,668</b>	<b>\$ 72,536</b>
	<b>ROUTINE MAINTENANCE</b>						
203-449-702	WAGES- FTE	\$ 3,354	\$ 5,914	\$ 4,833	\$ 9,301	\$ 5,648	\$ 8,640
203-449-709	FICA	\$ 237	\$ 418	\$ 343	\$ 712	\$ 397	\$ 661
203-449-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
203-449-713	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319
203-449-716	DEFINED CONTRIBUTION PLAN	\$ 174	\$ 300	\$ 254	\$ 558	\$ 306	\$ 518
203-449-718	HEALTH INSURANCE PREMIUMS	\$ 2,657	\$ 2,949	\$ 3,821	\$ 3,612	\$ 2,685	\$ 2,352
203-449-752	SUPPLIES	\$ 1,076	\$ 1,459	\$ -	\$ 1,000	\$ 63	\$ 1,000
203-449-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ 21,122	\$ 35,481	\$ 7,253	\$ 500	\$ 500	\$ 7,150
203-449-841	WORKERS COMPENSATION	\$ 200	\$ 300	\$ 300	\$ 300	\$ 300	\$ 787
203-449-939	EQUIPMENT RENTAL	\$ 3,426	\$ 2,271	\$ 458	\$ 6,000	\$ 2,738	\$ 4,000
	<b>SUBTOTAL</b>	<b>\$ 32,246</b>	<b>\$ 49,092</b>	<b>\$ 17,262</b>	<b>\$ 21,983</b>	<b>\$ 12,637</b>	<b>\$ 25,727</b>

**WINTER MAINTENANCE**

203-450-702	WAGES- FTE	\$ 1,539	\$ 693	\$ 1,241	\$ 3,101	\$ 1,679	\$ 5,184
203-450-709	FICA	\$ 109	\$ 49	\$ 88	\$ 237	\$ 121	\$ 397
203-450-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180
203-450-713	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,276
203-450-716	DEFINED CONTRIBUTION PLAN	\$ 92	\$ 41	\$ 74	\$ 186	\$ 101	\$ 311
203-450-718	HEALTH INSURANCE PREMIUMS	\$ 780	\$ 894	\$ 955	\$ 1,205	\$ 1,006	\$ 1,411
203-450-752	SUPPLIES	\$ 5,054	\$ 1,654	\$ -	\$ 3,250	\$ 2,255	\$ 2,500
203-450-841	WORKERS COMPENSATION	\$ 100	\$ 100	\$ 100	\$ 200	\$ 200	\$ 567
203-450-939	EQUIPMENT RENTAL	\$ 2,551	\$ 1,266	\$ 730	\$ 4,000	\$ 3,643	\$ 4,000
	<b>SUBTOTAL</b>	<b>\$ 10,225</b>	<b>\$ 4,697</b>	<b>\$ 3,188</b>	<b>\$ 12,179</b>	<b>\$ 9,005</b>	<b>\$ 15,826</b>

**TRAFFIC SERVICES**

203-451-702	WAGES- FTE	\$ 162	\$ -	\$ -	\$ 1,550	\$ 149	\$ 1,728
203-451-709	FICA	\$ 12	\$ -	\$ -	\$ 119	\$ 10	\$ 132
203-451-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60
203-451-716	DEFINED CONTRIBUTION PLAN	\$ 10	\$ -	\$ -	\$ 93	\$ 9	\$ 104
203-451-718	HEALTH INSURANCE PREMIUMS	\$ 780	\$ 894	\$ 955	\$ 1,000	\$ 846	\$ 470
203-451-754	PAINT AND SIGNS	\$ 1,848	\$ 356	\$ 363	\$ 2,000	\$ 498	\$ 1,000
203-451-841	WORKERS COMPENSATION	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 152
203-451-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ -	\$ 743	\$ -	\$ -	\$ -	\$ 500
203-451-939	EQUIPMENT RENTAL				\$ 1,500	\$ 388	\$ 500
	<b>SUBTOTAL</b>	<b>\$ 2,912</b>	<b>\$ 2,093</b>	<b>\$ 1,418</b>	<b>\$ 6,362</b>	<b>\$ 2,000</b>	<b>\$ 4,646</b>

**NON-MOTORIZED**

203-452-702	WAGES- FTE	\$ -	\$ 113	\$ -	\$ 1,727	\$ 39	\$ 1,728
203-452-709	FICA	\$ -	\$ 8	\$ -	\$ 132	\$ 3	\$ 132
203-452-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60
203-452-716	DEFINED CONTRIBUTION PLAN	\$ -	\$ 7	\$ -	\$ 104	\$ 2	\$ 104
203-452-718	HEALTH INSURANCE PREMIUMS	\$ 393	\$ 486	\$ 502	\$ 602	\$ 527	\$ 470
203-452-752	SUPPLIES	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 500
203-452-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ -	\$ -	\$ 700	\$ 500	\$ -	\$ 1,500
203-454-841	WORKERS COMPENSATION	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 152
203-452-939	EQUIPMENT RENTAL	\$ -	\$ -	\$ -	\$ 1,500	\$ 32	\$ 250
	<b>SUBTOTAL</b>	<b>\$ 493</b>	<b>\$ 714</b>	<b>\$ 1,302</b>	<b>\$ 6,665</b>	<b>\$ 703</b>	<b>\$ 4,896</b>

<b>ADMINISTRATIVE EXPENSES</b>									
203-453-801	PROFESSIONAL AND CONTRACTUAL SERVICES		\$	-	\$	1,440	\$	-	\$
203-453-803	ADMINISTRATIVE SERVICES		\$	2,500	\$	2,500	\$	3,000	\$
203-453-806	BANK FEES		\$	-	\$	6	\$	5	\$
	<b>SUBTOTAL</b>		\$	<b>2,500</b>	\$	<b>3,946</b>	\$	<b>3,005</b>	\$
203-900-995	TRANFERS OUT				\$	27,038	\$	26,538	\$
	TOTAL EXPENSES		\$	48,376	\$	87,580	\$	52,713	\$
	REVENUES OVER EXPENDITURES		\$	1,598	\$	23,978	\$	(18,377)	\$
	ENDING FUND BALANCE		\$	22,632	\$	49,361	\$	78,252	\$
			\$			35,484	\$	10,228	\$
			\$					20,771	\$
			\$						12,933
<b>MUNICIPAL STREETS</b>									
	<b>BEGINNING FUND BALANCE</b>		\$	<b>365</b>	\$	<b>11,167</b>	\$	<b>2,505</b>	\$
204-446-401	CURRENT TAXES (REAL AND PERSONAL)		\$	105,802	\$	106,338	\$	108,011	\$
	<b>TOTAL</b>		\$	<b>105,802</b>	\$	<b>106,338</b>	\$	<b>108,011</b>	\$
204-446-806	BANK FEES		\$	-	\$	-	\$	-	\$
204-446-995	TRANSFERS OUT		\$	95,000	\$	115,000	\$	75,000	\$
	<b>TOTAL</b>		\$	<b>95,000</b>	\$	<b>115,000</b>	\$	<b>75,000</b>	\$
	REVENUES OVER EXPENDITURES		\$	10,802	\$	(8,662)	\$	33,011	\$
	ENDING FUND BALANCE		\$	<b>11,167</b>	\$	<b>2,505</b>	\$	<b>35,516</b>	\$
			\$					<b>5,055</b>	\$
			\$					<b>16,486</b>	\$
			\$						<b>20,485</b>

## **Brownfield Redevelopment Authority (BRA) Details**

The BRA was established to assist in the redevelopment of the former Acorn Windows facility by Speedrack Products Group. It currently is inactive as the BRA completed repayment of Speedrack's initial investment.

### **Revenues**

In February 2014, the Village Council terminated the tax increment financing and development plan that had existed since 2002. Without the plan in place, the Village is unable to capture taxes paid on the property and will not have any revenue starting this fiscal year. The BRA will remain in place and future TIF and Development plans will be considered as necessary.

A fund balance will exist at the end of the 2015-2016 Fiscal Year. This will be used as required for any expenses authorized by statute.

### **Expenditures**

All remaining fund balance will be budgeted to be used for anything authorized by statute. At this time, there are no specific projects in mind.

## **Downtown Development Authority (DDA) Details**

The DDA was created in 1994 and charged with encouraging redevelopment in the traditional downtown of Quincy. Since that time, many buildings have been renovated, water services and mains have been replaced, all of the parking lots have been redeveloped, and the downtown streetscape was updated.

### **Revenues**

DDA revenue is derived from the capture of taxes from the increased values of property in the traditional downtown. With the reduction in taxable values the past few years and the elimination of the personal property tax for a number of businesses, the amount of taxes captured has been reduced dramatically (over \$10,000 per year since 2011-12). This will limit the number of projects that the DDA Board will be able to undertake.

### **Expenditures**

- The DDA will fund a portion of the Special Events position whom will market the downtown and work on special events.
- Three of the downtown parking lots require sealcoating this year. \$8,000 will be contributed by the DDA to this project.
- The DDA agreed to purchase a parking lot in the northwest block from Gale Cutcher for \$25,000. The purchase was by land contract and will require payments of \$5,000 per year for the next two years.
- Village staff are working with possible donors to expand holiday decorations for downtown.

### **Goals and Objectives**

- The DDA will work with Village staff to plan a redevelopment of the Northeast Block of downtown.

ACCOUNT	DESCRIPTION	2014-2015 Actual	2015-16 Actual	2016-2017 Actual	2017-2018 Amended	2017-2018 Projected	2018-2019 Requested
<b>DOWNTOWN DEVELOPMENT AUTHORITY</b>							
	BEGINNING FUND BALANCE	\$ 16,336	\$ 20,012	\$ 15,323	\$ 1,574	\$ 1,574	\$ 5,794
<b>REVENUES</b>							
248-000-401	CURRENT TAXES	\$ 27,312	\$ 30,040	\$ 18,493	\$ 23,000	\$ 23,520	\$ 23,990
	<b>TOTAL</b>	<b>\$ 27,312</b>	<b>\$ 30,040</b>	<b>\$ 18,493</b>	<b>\$ 23,000</b>	<b>\$ 23,520</b>	<b>\$ 23,990</b>
 <b>EXPENSES</b>							
248-729-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ 4,575	\$ 9,645	\$ 9,300	\$ 7,000	\$ 4,700	\$ 12,000
248-729-803	ADMINISTRATIVE COSTS	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000
248-729-765	BANNERS/DECORATIONS/SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
248-729-915	MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
248-729-929	MAINTENANCE SERVICES	\$ 5,000	\$ 7,500	\$ -	\$ 2,000	\$ 2,000	\$ 8,000
248-729-880	COMMUNITY PROMOTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
248-729-881	FAÇADE PROGRAM	\$ 12,061	\$ 15,584	\$ 20,943	\$ 11,000	\$ 10,600	\$ 3,000
	<b>TOTAL</b>	<b>\$ 23,636</b>	<b>\$ 34,729</b>	<b>\$ 32,243</b>	<b>\$ 22,000</b>	<b>\$ 19,300</b>	<b>\$ 29,200</b>
	REVENUES OVER EXPENDITURES	\$ 3,676	\$ (4,689)	\$ (13,750)	\$ 1,000	\$ 4,220	\$ (5,210)
	ENDING FUND BALANCE	\$ 20,012	\$ 15,323	\$ 1,574	\$ 2,574	\$ 5,794	\$ 584

## **Debt Service Fund**

The Debt Service Fund was created to account for payments from several funds due for the 2006 Capital Improvement Bond. At that time, a decision was made to move payments for all debt to this fund. All revenues come from transfers from other funds.

### **Expenditures**

- Final payment on the 2006 Capital Improvement Bond will be made in November 2018.
- Bond payments for the 2015 Capital Improvement Bond for park and water system upgrades will continue until the 2022-2023 Fiscal Year.
- Lease payments on the Utility Van, DPW Dump, and Kubota ATV will continue.
- Lease payments in the Police SUV will continue for two years.

### **Goals and Objectives**

- Negotiate new lease purchase agreement for the purchase of a new police vehicle proposed in the Capital Improvement Plan.

ACCOUNT	ITEM	2014-2015	2015-16	2016-2017	2017-2018	2017-2018	2018-2019	
		Actual	Actual	Actual	Amended	Projected	Requested	
<b>DEBT SERVICE FUND</b>								
<b>REVENUES</b>								
395-000-000.001	TRANSFERS FROM OTHER FUNDS	\$ 124,847	\$ 116,029	\$ 198,463	\$ 150,000	\$ 122,528	\$ 131,339	
	<b>TOTAL</b>	<b>\$ 124,847</b>	<b>\$ 116,029</b>	<b>\$ 198,463</b>	<b>\$ 150,000</b>	<b>\$ 122,528</b>	<b>\$ 131,339</b>	
<b>EXPENSES</b>								
395-000-000.002	PRINCIPAL PAYMENTS	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
395-000-000.003	INTEREST EXPENSE	\$ 4,475	\$ 3,575	\$ 2,569	\$ 1,031	\$ 1,031	\$ 519	
395-294-994.000	BOND PRINCIPAL	\$ 70,000	\$ 75,000	\$ 80,000	\$ -	\$ -	\$ -	
395-294-995.000	INTEREST EXPENSE - BOND	\$ 9,465	\$ 5,875	\$ 2,000	\$ -	\$ -	\$ -	
395-301-994.000	BOND PRINCIPAL	\$ -	\$ 5,920	\$ 8,880	\$ 8,500	\$ 17,331	\$ 17,020	
395-301-995.000	INTEREST EXPENSE	\$ -	\$ 659	\$ 738	\$ 1,000	\$ 1,762	\$ 3,000	
395-441-994.100	DPW VEHICLES PRINCIPAL	\$ -	\$ -	\$ 7,068	\$ 15,000	\$ 10,017	\$ 15,000	
395-441-995.100	DPW VEHICLES INTEREST	\$ -	\$ -	\$ 1,287	\$ 3,000	\$ 2,316	\$ 3,000	
395-774-994.000	2015 CIP PRINCIPAL	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	
395-774-995.000	2015 CIP INTEREST	\$ -	\$ -	\$ 10,920	\$ 5,070	\$ 5,070	\$ 7,800	
	<b>TOTAL</b>	<b>\$ 103,940</b>	<b>\$ 116,029</b>	<b>\$ 198,462</b>	<b>\$ 118,601</b>	<b>\$ 122,527</b>	<b>\$ 131,339</b>	

## **Sewer Fund Details**

The Sewer Fund is an enterprise fund dedicated to operation of the Village Water System. Sewer service is provided to 760 customers in the village and certain areas in Quincy Township. Enterprise funds are standalone funds that derive their revenue from payments from customers of the respective utility.

Sewer rates are set to increase April 1, 2018 and April 1, 2019. Revenues will be monitored to insure revenues derived from these increases cover operational costs, bond payments, necessary reserves (bond and O&M), and starts to cover the increased costs the system is experiencing.

Expenditures are tracked between three categories of operations: Administration, Collection System, and Treatment System.

### **Revenue Highlights**

- Usage and base fees will increase April 1, 2018.
- The SAW grant project will come to completion by October 1, 2018.

### **Expenditures Highlights**

- Payroll in each category is based on the employees' rate on the proposed salary scale.
- Debt Service for the USDA Bond has started and is following the expected debt service schedule. \$12,000 was returned to RD and will be credited to the final debt service payment.
- Cleaning/TV expenses will resume as we ensure the system remains in optimum shape.
- A preventative maintenance program through Kennedy Industries will continue.
- The SCADA system installed under the 2015 project will begin to require annual fees for maintenance and operations (\$7020 to the sewer fund).

### **Goals and Objectives**

- Development of an Asset Management Plan through the SAW grant program.
- Completion of a GIS system through the SAW grant program.
- Finish update of the Industrial Pretreatment Program
- Begin planning for collection system improvements.

ACCOUNT	DESCRIPTION	2014-2015	2015-16	2016-2017	2017-2018	2017-2018	2018-2019	
		Actual	Actual	Actual	Amended	Projected	Requested	
<b>SEWER</b>								
<b>REVENUES</b>								
590-000-488	CONNECTION FEES	\$ 1,200	\$ 1,200	\$ 1,200	\$ 3,300	\$ 3,300	\$ 1,200	
590-000-539	STATE GRANTS	\$ -	\$ 23,239	\$ 356,468	\$ 147,280	\$ 147,280	\$ 50,000	
590-000-642	USAGE/SALES	\$ 150,549	\$ 161,842	\$ 164,581	\$ 245,000	\$ 177,000	\$ 203,000	
590-000-643	SEWER BASE CHARGE	\$ 154,217	\$ 215,791	\$ 215,944	\$ 265,000	\$ 232,000	\$ 276,000	
590-000-655	FINES AND FORFEITURES	\$ 7,203	\$ 9,070	\$ 10,916	\$ 9,500	\$ 6,718	\$ 10,000	
590-000-665	INTEREST	\$ 113	\$ 125	\$ 67	\$ 100	\$ 17	\$ 50	
590-000-671	MISCELLANEOUS REVENUE	\$ 2,935	\$ 8,891	\$ 3,822	\$ 3,000	\$ 2,291	\$ 3,000	
<b>TOTAL</b>		<b>\$ 316,217</b>	<b>\$ 420,158</b>	<b>\$ 752,998</b>	<b>\$ 673,180</b>	<b>\$ 568,606</b>	<b>\$ 543,250</b>	
<b>EXPENSES</b>								
<b>ADMINISTRATION</b>								
590-536-702	WAGES- FTE	\$ 23,569	\$ 24,632	\$ 26,590	\$ 30,000	\$ 30,364	\$ 21,321	
590-536-709	FICA	\$ 1,739	\$ 1,798	\$ 1,930	\$ 2,200	\$ 2,218	\$ 1,631	
590-536-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240	
590-536-716	DEFINED CONTRIBUTION PLAN	\$ 1,406	\$ 1,450	\$ 1,499	\$ 2,000	\$ 1,752	\$ 1,279	
590-536-718	HEALTH INSURANCE PREMIUMS	\$ 8,454	\$ 8,647	\$ 10,104	\$ 9,500	\$ 9,604	\$ 6,878	
590-536-725	IPP WAGES	\$ 236	\$ -	\$ -	\$ 1,200	\$ 432	\$ 1,200	
590-536-751	OFFICE SUPPLIES	\$ 1,019	\$ 2,234	\$ 1,318	\$ 1,500	\$ 915	\$ 500	
590-536-767	UNIFORMS	\$ 950	\$ 893	\$ 567	\$ 1,000	\$ 142	\$ 500	
590-536-768	SAFETY SUPPLIES	\$ -	\$ 536	\$ 2,101	\$ 400	\$ 213	\$ 400	
590-536-792	HARDWARE PURCHASES	\$ -	\$ 852	\$ 11,764	\$ 6,440	\$ 6,440	\$ -	
590-536-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ -	\$ -	\$ 3,228	\$ 3,000	\$ 625	\$ -	
590-536-806	BANK FEES	\$ 1,813	\$ 1,042	\$ 1,153	\$ 1,000	\$ 916	\$ 1,200	
590-536-803	ADMINISTRATIVE EXPENSES	\$ 61,163	\$ 62,093	\$ 67,633	\$ 69,399	\$ 34,700	\$ 70,754	
590-536-841	WORKERS COMPENSATION	\$ 750	\$ 900	\$ 900	\$ 900	\$ 800	\$ 433	
590-536-850	COMMUNICATIONS	\$ 700	\$ 614	\$ 1,214	\$ 1,250	\$ 1,078	\$ 1,734	
590-536-851	POSTAGE	\$ 2,196	\$ 2,276	\$ 2,500	\$ 2,750	\$ 2,508	\$ 3,000	
590-536-860	FUEL	\$ 477	\$ 239	\$ 440	\$ 900	\$ 769	\$ 750	
590-536-861	MILEAGE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	

590-536-880	COMMUNITY PROMOTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
590-539-900	PRINTING & PUBLISHING	\$ -	\$ 3,982	\$ 255	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
590-536-910	PROFESSIONAL DEVELOPMENT	\$ 550	\$ 95	\$ 580	\$ 1,500	\$ 1,015	\$ 1,500	\$ 1,500	\$ 1,500
590-536-915	MEMBERSHIPS	\$ 1,705	\$ 1,454	\$ 1,215	\$ 1,750	\$ 1,467	\$ 1,500	\$ 1,500	\$ 1,500
590-536-916	PERMITS	\$ 1,525	\$ 1,525	\$ 4,441	\$ 1,525	\$ 1,525	\$ 1,525	\$ 1,525	\$ 1,525
590-536-935	PROPERTY & LIABILITY INSURANCE	\$ 4,603	\$ 6,030	\$ 8,073	\$ 8,200	\$ 7,680	\$ 8,000	\$ 8,000	\$ 8,000
590-536-939	EQUIPMENT RENTAL	\$ 16,876	\$ 3,957	\$ 593	\$ 15,000	\$ 11,897	\$ 15,000	\$ 15,000	\$ 15,000
590-536-991	PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,000	\$ 59,000
590-536-992	INTEREST- DEBT	\$ -	\$ 5,131	\$ 79,706	\$ 161,000	\$ 160,487	\$ 110,165	\$ 110,165	\$ 110,165
<b>SUBTOTAL</b>		\$ 129,731	\$ 130,380	\$ 227,804	\$ 322,714	\$ 277,847	\$ 309,310		

<b>COLLECTION</b>									
590-537-702	WAGES- FTE	\$ 12,645	\$ 7,449	\$ 19,326	\$ 15,000	\$ 10,815	\$ 21,028		
590-537-709	FICA	\$ 911	\$ 535	\$ 1,375	\$ 1,578	\$ 770	\$ 1,609		
590-537-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480		
590-537-713	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 766		
590-537-716	DEFINED CONTRIBUTION PLAN	\$ 723	\$ 376	\$ 1,162	\$ 1,237	\$ 649	\$ 1,262		
590-537-718	HEALTH INSURANCE PREMIUMS	\$ 2,950	\$ 3,314	\$ 3,513	\$ 6,110	\$ 3,989	\$ 5,429		
590-537-752	OPERATING SUPPLIES	\$ 861	\$ 2,320	\$ 1,937	\$ 1,800	\$ 1,049	\$ 1,500		
590-537-753	CHEMICALS	\$ -	\$ -	\$ 1,067	\$ 2,500	\$ 1,982	\$ 2,500		
590-537-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ 7,334	\$ -	\$ 329,860	\$ 26,000	\$ 169,251	\$ 10,000		
590-537-802	CLEANING/TV CONTRACTORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500		
590-537-852	INTERNET & OTHER COMMUNICATIONS	\$ 3,409	\$ 2,232	\$ 1,234	\$ 3,250	\$ -	\$ 7,020		
590-537-920	ELECTRIC	\$ 15,127	\$ 16,075	\$ 19,782	\$ 16,000	\$ 14,592	\$ 16,000		
590-537-921	NATURAL GAS	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,260	\$ 1,600		
590-537-930	LAND & BUILDING REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
590-537-931	EQUIPMENT REPAIRS	\$ 197	\$ -	\$ 370	\$ 9,375	\$ -	\$ -		
590-537-939	EQUIPMENT RENTAL	\$ 3,125	\$ 6,394	\$ 10,391	\$ 17,500	\$ 16,273	\$ 15,000		
590-537-946	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000		
<b>SUBTOTAL</b>		\$ 47,282	\$ 38,695	\$ 390,017	\$ 101,850	\$ 220,630	\$ 135,693		

<b>TREATMENT</b>									
590-539-702	WAGES- FTE	\$ 3,880	\$ 7,461	\$ 8,523	\$ 20,623	\$ 5,738	\$ 21,028		
590-539-709	FICA	\$ 287	\$ 550	\$ 625	\$ 1,578	\$ 416	\$ 1,609		

590-539-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480
590-539-713	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 510
590-539-716	DEFINED CONTRIBUTION PLAN	\$ 233	\$ 448	\$ 511	\$ 1,237	\$ 344	\$ 1,262		
590-539-718	HEALTH INSURANCE PREMIUMS	\$ 2,951	\$ 3,315	\$ 3,513	\$ 6,110	\$ 3,889	\$ 5,429		
590-539-752	OPERATING SUPPLIES	\$ 953	\$ 2,840	\$ 10,424	\$ 4,000	\$ 1,717	\$ 1,500		
590-539-753	CHEMICALS	\$ 8,158	\$ 10,654	\$ 23,420	\$ 28,000	\$ 22,304	\$ 25,000		
590-539-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ 36,304	\$ 6,033	\$ 6,810	\$ 20,250	\$ 17,661	\$ -		
590-539-852	INTERNET & OTHER COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 780	
590-539-920	ELECTRIC	\$ 32,306	\$ 26,597	\$ 33,671	\$ 34,000	\$ 28,745	\$ 31,000		
590-539-921	NATURAL GAS	\$ -	\$ -	\$ 174	\$ 250	\$ 392	\$ 750		
590-539-930	LAND & BUILDING REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
590-539-931	EQUIPMENT REPAIRS	\$ 93	\$ -	\$ -	\$ 3,000	\$ 149	\$ 500		
590-539-939	EQUIPMENT RENTAL	\$ 1,772	\$ 5,648	\$ 5,635	\$ 9,000	\$ 8,076	\$ 8,000		
590-539-946	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>SUBTOTAL</b>	<b>\$ 86,937</b>	<b>\$ 63,546</b>	<b>\$ 93,306</b>	<b>\$ 128,048</b>	<b>\$ 89,431</b>	<b>\$ 97,848</b>		
	<b>TOTAL EXPENSES</b>	<b>\$ 263,950</b>	<b>\$ 232,621</b>	<b>\$ 711,127</b>	<b>\$ 552,612</b>	<b>\$ 587,908</b>	<b>\$ 542,850</b>		
	<b>REVENUES OVER EXPENDITURES</b>	<b>\$ 52,267</b>	<b>\$ 187,537</b>	<b>\$ 41,871</b>	<b>\$ 120,568</b>	<b>\$ (19,302)</b>	<b>\$ 400</b>		

## Water Fund Details

The Water Fund is an Enterprise Fund dedicated to operation of the Village Water System. Water service is provided to 760 customers in the village and certain areas in Quincy Township. Enterprise funds are standalone funds that derive their revenue from customers of the respective utility.

A rate increase is scheduled to go in place on April 1, 2018 and April 1, 2019 due to the need to pay for needed improvements covered by the 2018 Rural Development project. The proposed budget anticipates a rate increase that covers the necessary reserves (bond and O&M), starts to build additional reserves to pay for system improvements and/or additional debt service, and starts to cover the increased operational costs the system is experiencing.

Expenditures are tracked between three categories of operations: Administration, Distribution System, and Treatment System.

### Revenue Highlights

- A rate increase will become effective April 1. The increase raises the base rate \$3 and usage rate \$0.75 per month.

### Expenditure Highlights

- Payroll in each category is based on the employees' rate on the proposed salary scale.
- The Village is continuing the water tower maintenance program with Utility Services which is approximately \$27,500 per year.
- The Administrative Expenses line item increase was due to the 2015 Capital Improvement Bond payment for water expenses.
- A preventative maintenance program has been in place for the wells and water treatment plant and is in its final year. We are in the process of identifying long term needs at these facilities and will explore an extension of this contract if necessary.
- The 2018 Rural Development project will start in April. Streets impacted include E. Liberty, Fulton, Orange, West Jefferson, Pleasant, and Hewitt. Additional money is available to complete other streets and Village staff are in the process of identifying these projects.

### Goals and Objectives

- Develop a plan to complete replacement of several areas of the Distribution System.
- Update Asset Management Plan.
- Complete all planned construction prior to November 15.
- Ensure the township adopts a water and sewer ordinance.

WATER GL #	ACCOUNT Description	2014-2015	2015-16	2016-2017	2017-2018	2017-2018	2018-2019	
		Actual	Actual	Actual	Amended	Projected	Requested	
<b>REVENUES</b>								
<b>CONNECTION FEES</b>								
591-000-488		\$ 1,200	\$ 1,200	\$ 1,200	\$ 3,300	\$ 3,300	\$ 1,200	
591-000-642	USAGE/SALES	\$ 113,449	\$ 117,729	\$ 115,871	\$ 235,000	\$ 97,616	\$ 198,120	
591-000-643	WATER BASE CHARGE	\$ 260,490	\$ 277,507	\$ 276,717	\$ 375,000	\$ 278,113	\$ 376,320	
591-000-655	FINES AND FORFEITURES	\$ 9,384	\$ 10,053	\$ 10,550	\$ 10,500	\$ 8,289	\$ 10,500	
591-000-665	INTEREST	\$ 219	\$ 169	\$ 56	\$ 150	\$ 16	\$ 15	
591-000-671	MISCELLANEOUS REVENUE	\$ 8,327	\$ 85,121	\$ 5,674	\$ 3,600	\$ 1,002,987	\$ 6,000	
<b>SUBTOTAL</b>		\$ 391,869	\$ 490,579	\$ 408,868	\$ 624,250	\$ 1,387,021	\$ 592,155	
<b>EXPENSES</b>								
<b>ADMINISTRATION</b>								
591-536-702	WAGES- FTE	\$ 24,481	\$ 26,183	\$ 29,112	\$ 30,000	\$ 29,565	\$ 19,880	
591-536-709	FICA	\$ 1,783	\$ 1,907	\$ 2,102	\$ 2,000	\$ 2,130	\$ 1,521	
591-536-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240	
591-536-716	DEFINED CONTRIBUTION PLAN	\$ 1,456	\$ 1,529	\$ 1,650	\$ 1,800	\$ 1,678	\$ 1,193	
591-536-718	HEALTH INSURANCE PREMIUMS	\$ 11,167	\$ 11,578	\$ 13,346	\$ 12,000	\$ 10,808	\$ 5,629	
591-536-751	OFFICE SUPPLIES	\$ 1,019	\$ 2,216	\$ 1,341	\$ 1,500	\$ 915	\$ 1,250	
591-536-767	UNIFORMS	\$ 951	\$ 893	\$ 1,146	\$ 2,500	\$ 2,144	\$ 1,500	
591-536-768	SAFETY SUPPLIES	\$ -	\$ 536	\$ 315	\$ 500	\$ -	\$ 500	
591-536-792	HARDWARE PURCHASES	\$ -	\$ 852	\$ -	\$ -	\$ 700	\$ -	
591-536-801	PROFESSIONAL AND CONTRACTUAL SERVICES		0	\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,400	
591-536-806	BANK FEES	\$ 1,010	\$ 1,042	\$ 1,153	\$ 1,300	\$ 819	\$ 1,300	
591-536-803	ADMINISTRATIVE EXPENSES	\$ 61,163	\$ 62,093	\$ 67,633	\$ 69,399	\$ 34,700	\$ 100,754	
591-536-841	WORKERS COMPENSATION	\$ 750	\$ 1,300	\$ 1,300	\$ 1,300	\$ 800	\$ 747	
591-536-850	COMMUNICATIONS	\$ 700	\$ 608	\$ 1,214	\$ 1,000	\$ 1,078	\$ 1,734	
591-536-851	POSTAGE	\$ 2,196	\$ 2,276	\$ 2,496	\$ 2,750	\$ 2,508	\$ 2,800	
591-536-860	FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	
591-536-861	MILEAGE REIMBURSEMENT	\$ 354	\$ 422	\$ 606	\$ 650	\$ 100	\$ 500	
591-536-910	PROFESSIONAL DEVELOPMENT	\$ 1,594	\$ 240	\$ 1,605	\$ 2,000	\$ 740	\$ 2,000	
591-536-915	MEMBERSHIPS	\$ 1,747	\$ 567	\$ 1,511	\$ 1,500	\$ 1,057	\$ 1,500	

591-536-916	PERMITS	\$ 1,228	\$ 1,197	\$ 1,279	\$ 1,300	\$ 1,292	\$ 1,300
591-536-935	PROPERTY & LIABILITY INSURANCE	\$ 5,115	\$ 6,435	\$ 7,994	\$ 8,100	\$ 8,040	\$ 8,281
591-536-939	EQUIPMENT RENTAL	\$ 16,470	\$ 4,231	\$ 1,995	\$ 18,000	\$ 13,727	\$ 16,000
591-536-991	PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
591-536-992	INTEREST- DEBT	\$ 24,822	\$ 23,415	\$ 18,315	\$ 120,156	\$ 88,499	\$ 16,987
	<b>SUBTOTAL</b>	<b>\$ 158,006</b>	<b>\$ 152,616</b>	<b>\$ 159,368</b>	<b>\$ 284,555</b>	<b>\$ 209,699</b>	<b>\$ 251,366</b>

#### DISTRIBUTION

591-538-702	WAGES- FTE	\$ 24,230	\$ 10,072	\$ 12,984	\$ 24,868	\$ 16,252	\$ 25,351
591-538-709	FICA	\$ 1,760	\$ 722	\$ 908	\$ 1,902	\$ 1,150	\$ 1,939
591-538-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480
591-538-713	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021
591-538-716	DEFINED CONTRIBUTION PLAN	\$ 1,279	\$ 461	\$ 781	\$ 1,492	\$ 975	\$ 1,521
591-538-718	HEALTH INSURANCE PREMIUMS	\$ 4,311	\$ 4,653	\$ 5,111	\$ 7,842	\$ 5,310	\$ 7,094
591-538-752	OPERATING SUPPLIES	\$ 3,639	\$ 85,996	\$ 2,400	\$ 6,000	\$ 3,038	\$ 7,520
591-538-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ 69,275	\$ 64,586	\$ 32,265	\$ 32,000	\$ 22,323	\$ 27,460
	INTERNET & OTHER						
591-538-852	COMMUNICATIONS	\$ 801	\$ 556	\$ 330	\$ 1,300	\$ -	\$ 780
591-538-920	ELECTRIC	\$ 503	\$ 505	\$ 508	\$ 750	\$ 421	\$ 750
591-538-930	LAND & BUILDING REPAIRS	\$ 273	\$ -	\$ -	\$ 500	\$ -	\$ -
591-538-931	EQUIPMENT REPAIRS	\$ 2,156	\$ 3,613	\$ 4,987	\$ 10,000	\$ -	\$ 2,500
591-538-939	EQUIPMENT RENTAL	\$ 11,340	\$ 10,472	\$ 7,586	\$ 20,000	\$ 18,529	\$ 20,000
591-538-940	RENTALS- MISC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750
591-538-946	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 119,567</b>	<b>\$ 181,636</b>	<b>\$ 67,860</b>	<b>\$ 106,654</b>	<b>\$ 67,998</b>	<b>\$ 97,166</b>

#### TREATMENT

591-539-702	WAGES- FTE	\$ 3,489	\$ 5,253	\$ 5,733	\$ 17,794	\$ 5,489	\$ 18,147
591-539-709	FICA	\$ 258	\$ 387	\$ 420	\$ 1,361	\$ 398	\$ 1,388
591-539-712	INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480
591-539-713	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255
591-539-716	DEFINED CONTRIBUTION PLAN	\$ 209	\$ 315	\$ 344	\$ 1,068	\$ 329	\$ 1,089
591-539-718	HEALTH INSURANCE PREMIUMS	\$ 4,308	\$ 4,669	\$ 5,107	\$ 5,677	\$ 5,714	\$ 5,012

591-539-752	OPERATING SUPPLIES	\$ 2,307	\$ 707	\$ 1,988	\$ 4,000	\$ 3,420	\$ 3,000
591-539-753	CHEMICALS	\$ 2,014	\$ 2,766	\$ 1,434	\$ 2,300	\$ 1,494	\$ 2,300
591-539-801	PROFESSIONAL AND CONTRACTUAL SERVICES	\$ 47,030	\$ 3,096	\$ 21,756	\$ 25,000	\$ 23,657	\$ 26,000
	INTERNET & OTHER						
591-539-852	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 780
591-539-920	ELECTRIC	\$ 19,259	\$ 16,961	\$ 17,807	\$ 18,750	\$ 14,200	\$ 17,500
591-539-921	NATURAL GAS	\$ 2,234	\$ 1,436	\$ 2,287	\$ 3,000	\$ 2,093	\$ 3,000
591-539-930	LAND & BUILDING REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
591-539-931	EQUIPMENT REPAIRS	\$ 6,086	\$ 4,199	\$ 2,815	\$ 2,000	\$ 434	\$ -
591-539-939	EQUIPMENT RENTAL	\$ 1,492	\$ 4,130	\$ 4,456	\$ 4,500	\$ 4,351	\$ 4,500
591-539-946	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
591-539-954	LAB SERVICES	\$ 587	\$ 1,273	\$ 982	\$ 1,300	\$ 1,088	\$ 1,300
	<b>SUBTOTAL</b>	<b>\$ 89,273</b>	<b>\$ 45,192</b>	<b>\$ 65,129</b>	<b>\$ 86,750</b>	<b>\$ 62,667</b>	<b>\$ 84,751</b>
	<b>BOND RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>				
	<b>O&amp;M RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>				
	<b>TOTAL EXPENSES</b>	<b>\$ 366,846</b>	<b>\$ 379,444</b>	<b>\$ 292,357</b>	<b>\$ 477,959</b>	<b>\$ 340,364</b>	<b>\$ 433,283</b>
	<b>REVENUES OVER EXPENSES</b>	<b>\$ 25,023</b>	<b>\$ 111,135</b>	<b>\$ 116,511</b>	<b>\$ 146,291</b>	<b>\$ 1,046,657</b>	<b>\$ 158,872</b>

## **Garbage Fund Details**

The Garbage Fund is an enterprise fund dedicated to garbage collection for residential properties in the Village. Enterprise funds are standalone funds that derive their revenue from payments from customers of the respective utility.

Collection is provided by contract with Republic Services. The contract requires the Village to pay for the service and to bill the users of the service. The Village charges a small administrative fee for billing and collection purposes.

### **Revenue Highlights**

- Fees for the service will increase October 1 of each year. The fee for 2018-2019 will be set by Council resolution later in the year.
- A 10% late fee is charged to each account that is not in full by the Monday after the due date.

### **Expenditures Highlights**

- Collection expenses will increase as of October 1 with a rate increase from Republic.
- A full year of collection will result in an increase in Village Administration fees.

### **Goals and Objectives**

- Continue to provide large item bulk pick-up to Village residents.
- Increase recycling participants and tons of recycling collected.

ACCOUNT	ITEM	2014-						2018-2019 Requested		
		2015 Actual	2015-16 Actual	2016-2017 Actual	2017-2018 Amended	2017-2018 Projected				
<b>GARBAGE COLLECTION</b>										
<b>REVENUES</b>										
596-000-647.000	BASE CHARGE GARBAGE	\$ -	\$ -	\$ -	\$ 32,000	\$ 25,841	\$ 64,800			
596-000-648.000	PENALTIES GARBAGE	\$ -	\$ -	\$ -	\$ 800	\$ 541	\$ 1,800			
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,800</b>	<b>\$ 26,382</b>	<b>\$ 66,600</b>			
<b>EXPENSES</b>										
596-000-803.000	ADMINISTRATIVE EXPENSES	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 5,000			
596-000-704.000	TRASH EXPENSE	\$ -	\$ -	\$ -	\$ 30,000	\$ 19,899	\$ 61,200			
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,000</b>	<b>\$ 21,899</b>	<b>\$ 66,200</b>			
<b>REVENUES OVER EXPENDITURES</b>										
		\$ -	\$ -	\$ -	\$ 800	\$ 4,483	\$ 400			



## 2018-2039 Capital Improvement Guide

### PURPOSE AND DEFINITIONS

The purpose of the capital improvement plan (CIP) is to forecast and match projected revenues and major capital needs over a six (6)-year period, with an additional fifteen years for utility systems as required by the Department of Environmental Quality. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the Village.

The Village defines CIP capital expenditures as any expenditure of major value that recurs irregularly, results in the acquisition of a fixed asset, and has a useful life greater than five (5) years. As a rule of thumb, items included in the CIP include those which involve:

- acquisition, renovation, and/or construction of a single fixed asset greater than \$5,000
- any land purchases not associated with or included in another CIP project
- capital maintenance or asset improvement projects greater than \$5,000 – excluding recurring or routine maintenance projects

The projects identified in the CIP represent the community's plan to serve residents and anticipate the needs of a dynamic community. Projects are guided by various development plans and policies established by the planning commission, Village Council, and Village staff. These plans and policies include: Comprehensive Plan, Downtown Development Plan, Recreation Plan, Asset Management Plans for streets and utility systems, Village Strategic Plan, Community Marketing Plan, Community Economic Development Plan, and administrative policies.

### HOW IS THE CIP DEVELOPED?

The CIP is updated annually (beginning in October) as part of the Village's regular budget process. After departments submit their CIP requests to the Village Manager in late October, the Village Manager evaluates the proposed projects based on Village Council service desires, other city infrastructure needs, the financial capacity of the village, and the impact the projects will create on the Village's operating budget.

Once the projects are evaluated, the Village Manager prioritizes the selection and timing of capital projects into future fiscal years. First-year projects are incorporated into the Village Manager's recommended annual operating budget. The Village Council are also presented the future, unappropriated, planning years for their consideration, review, and endorsement so staff can proceed with planning and evaluation of potential capital projects.

### CAPITAL IMPROVEMENT PLAN

The capital improvement plan is simply that – a *plan*. As such, projects are subject to change based on new or shifting service needs, special financing opportunities, emergency needs, or

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other directives or priorities established by the Village Council. Village priorities may change, therefore projects included in outward planning years are not guaranteed for funding.

## **OVERVIEW OF CAPITAL IMPROVEMENTS PROGRAMMING**

These tasks for programming Capital Improvements are explained in detail below and are repeated annually with a six-year projection.

### **Task #1: Prepare inventory and needs assessment**

The inventory and needs assessment is the most involved task in relation to preparing the CIP. First an inventory of each City building, street, water line, sewer line and related facility must be completed. Any future facilities or infrastructure needs identified through the Village's Comprehensive Planning process are also included in the inventory. Maintenance records are then used to identify facilities that may need to be reconstructed or upgraded.

### **Task #2: Project schedule and cost estimate**

The schedule and cost estimate of each of the projects identified within the first task must be prepared next by Village staff, a specific equipment supplier, or by a consultant engineer working for the Village.

### **Task #3: Project revenue and budget**

The projects revenue and budget are projected out over six years.

### **Task #4: Analyze financing sources**

Financing sources for each project are identified and may include multiple sources such as the general fund, federal or state grants, special assessments, general obligation or revenue bonds, and tax increment financing.

### **Task #5: Capital Improvements Program approval process**

The Joint Planning Commission (JPC) first holds a public hearing on the draft document. After all questions are answered and any recommended changes are made, the JPC will approve the CIP and forwarded it to the City Council for final approval.

## **FUNDING SOURCES**

### **A. General Fund**

General fund monies are primarily derived from local property taxes, fines, fees, and contracts. Based upon administrative and operational expenses and committed bond payments, the amount of funds available for capital improvements has varied from year to year. Over the past several years, these funds have dropped significantly for several reasons. Increasing operating costs, combined with declining revenue sharing from the State and lower property tax values, have all tightened the Village's budget even further.

Many expensive projects are financed with General Obligation and Capital Improvement Bonds, which are then paid off through the General Fund. General Obligation Bonds are bonds issued by the Village which are backed by the full faith and credit of the Village. Excluding revenue bonds, which are assumed to be self-liquidating, a village is permitted to issue bonds totaling up to ten (10) percent of its assessed value.

#### **B. Major and Local Street Funds**

Major and Local Street Fund monies are derived from the State Gas and Weight Taxes; but the future of this funding continues to be uncertain. These are State excise taxes included in gasoline prices and vehicle licensing fees.

#### **C. Municipal Street Funds**

The Village assesses a millage to all ad valorem properties for the support of the street system. These funds are housed in the Municipal Streets Fund, but are transferred to the General, Local Streets, or Major Streets funds for actual project completion. These funds have been reduced over the past several years due to declining property values.

#### **D. Water/Sewer Funds**

The Water and Sewer Fund monies are derived primarily from user fees for Village water and sewer services. This fund can only be used to maintain and improve the water and sewer system.

#### **E. State and Federal Grants**

In some cases the Village is able to obtain State or Federal funding to cover part of the cost of particular projects, such as road projects, park improvements, etc. In those cases, the CIP is structured to reflect the anticipated funding sources and the Village's share of the total cost.

#### **F. Private Sources**

As traditional sources for capital improvements become restricted, private and other non-traditional fund sources offer an opportunity to bridge funding gaps. It is anticipated that the Village will begin to explore private funding sources to assist in the overall financing of many public improvements. Private sources are particularly attractive for projects with high visibility such as the Northeast Block Redevelopment.

#### **G. General Obligation Bonding**

One method to achieve a more balanced funding level for CIP projects is to initiate a ballot proposal for a small millage increase specifically earmarked for CIP projects. This method is used as a means to insure that needed projects can be accomplished on a regular basis, even during tight budgetary times.

#### **H. Special Assessment**

Capital improvements that benefit particular properties, rather than the community as a whole, may be financed more equitably by special assessment; that is, by those who directly benefit.

Local improvements often financed by this method include street improvements (including pavement, curb and gutter, sidewalks, etc.), sanitary and storm sewers, and water mains. These types of improvements are often needed to serve new developments.

## **I. Tax Increment Financing**

The Village has utilized Tax Increment Financing (TIF) for a variety of development projects. TIF is the utilization of the incremental increase in tax revenue generated from a new project that is greater in value from the development it replaces. The Village has three entities that have the ability to utilize TIF: Downtown Development Authority (DDA), Brownfield Redevelopment Authority (BRA), and Local Development Finance Authority (LDFA). The specific use of TIF revenue varies between these three entities, but generally provides for the use of TIF revenue to complete public components of a project. These components include a wide range of activities such as streets and parking (DDA), environmental remediation (BRA), and business development services (LDFA). The legal basis and regulations of TIF are provided for through Michigan law.

## **STATUS REPORT**

### **A. Inventory**

An inventory is kept for all Capital Improvement items to assure that the provisions for maintenance and replacement are made.

#### **1. Water and Sewer Utility Inventory**

The Department of Public Works has prepared an inventory of the water and sanitary sewer system. There are four basic facets of the water utility: water lines, valves, meters, and fire hydrants. For the sanitary sewer utility, the data file simply contains information on sewer lines. The sewer lines may consist of combined sanitary and storm sewer lines or separate sanitary sewer lines.

The information for the utility database consists basically of mapped data. This mapped data for sewers includes information on pipe diameter and pipe length. Specific project files include data on pipe material and the date the pipe is installed.

The water database contains quite specific information dealing with water valves, meters, fire hydrants and includes items such as an identification number, size and pipe material. In addition to being filed according to a specific project improvement, information is also included in a mapped database.

#### **2. Local and Major Streets Inventory**

The local and major streets inventory and analysis is completed by using the "Roadsoft" program, developed by the Michigan Department of Transportation. The program contains an

assessment of street conditions based upon pavement type, pavement width, its condition, and similar characteristics. These factors may change along each street segment and block.

### **3. Park and Recreation Facilities Inventory**

An inventory of existing park and recreation facilities was completed in 2014 as part of the development of the Quincy 5-Year Parks and Recreation Plan. Recommendations were made and these were used to develop policy statements, action priorities and a 5-Year Action Program for the Parks and Recreation system.

#### **B. Needs Assessment**

To determine CIP needs for Quincy, it is necessary to distinguish between expansion or improvement needs and repair and replacement needs. The need for improved facilities is based upon the level of service the Village finds desirable. In general, repair or replacement projects are designed to alleviate the need for more costly replacement of entire systems.

##### **1. Utilities**

The Village now has approximately 15 miles of water mains, with limited planned expansion to the distribution system. The water system has seen many projects (i.e. water treatment plant, new water tower, some distribution system improvements) over the past fifteen (15) years that have brought the system closer to contemporary standards. There are deficiencies in the distribution system, with water lines range 4" to 12", some of which are over 100 years old. Most of the Village's residential areas are served by the 100+ year old water mains that are too small by contemporary standards. The replacement of these water mains and its effect on the street systems is the biggest infrastructure issue facing Quincy.

The sewer system is in the midst of a major improvement project that will see all of its remaining original lift stations replaced, meaning that the oldest station in the system will be approximately ten (10) years old. The funds to cover this project were provided by a low interest loan from the US Department of Agriculture- Rural Development (USDA-RD). Increases in the sewer rates may be needed in the future to pay off the debt retirement.

The Village has received a SAW grant from the Michigan Department of Environmental Quality to assist in the development of asset management plans for the sanitary and storm sewer systems. Part of the process will be analyze sewer lines through televising and cleaning. The videotape is reviewed, and problems are scheduled for routine maintenance or correction. These are the only improvements anticipated in the Sanitary Sewer collection system. A comprehensive Master Plan for the Storm Sewer system will be developed with the SAW grant.

The Wastewater Treatment Plant (WWTP) is also receiving upgrades as part of the USDA-RD project. These upgrades of the mechanical and electrical equipment, removal of sludge, and introduction of a SCADA system will address all current and identified issues at the WWTP. The plant is designed to handle flows in the range of about 0.220 million gallons per day. Average flows are now about 0.155 million gallons per day. Hydraulically, the current plant has sufficient

capacity to meet the Village's future needs. Any future expansion of the system in the Township or addition of sewer around the lakes will require an expansion of the WWTP.

## **2. Major and Local Streets**

The Village has 4.33 miles of local streets and 3.66 miles of major streets. Much of the funding available for the maintenance and improvement of these streets in the past came from funds distributed through Public Act 51 - Gasoline Tax Funds.

## **3. Parks and Recreation**

The Village has approximately six (6) acres of parks, recreation and open space property. These properties are discussed in the Parks, Recreation, Open Space and Greenways Plan. This plan contains a five-year proposed capital improvement program and must be updated every five years in order to be eligible for funds from the Michigan Department of Natural Resources Grant Programs. The Village completed the development of the plan in 2015. The Quincy Parks and Recreation Plan outlines the Quincy community's parks and recreation program for the years 2016-2021.

## **CAPITAL BUDGET POLICIES**

In reviewing capital improvements, the Village's Comprehensive Plan has been a major policy document used in evaluating the Capital Improvements Program. The Comprehensive Plan, is currently under development by the Planning Commission, is a broad-based policy document for the physical, economic and social development of the City. One of the key methods for implementing the Plan's proposals lies in the Village's schedule of public improvements as expressed in the annual CIP.

The following is a general guideline used in preparing the CIP:

1. The Village will develop a multi-year plan for capital improvements, update it annually and make all capital improvements in accordance with the plan.
2. The Village shall, to the extent possible, designate that funding for second and third priority projects be given a higher priority and leverage Village resources with private or other fund sources.
3. The Village will maintain its physical assets at a level adequate to protect its capital investment and to minimize future maintenance and replacement costs.
4. The Village will use the following criteria to evaluate the relative merit of each capital project:
  - a. capital improvements which preserve the Village's infrastructure;
  - b. capital improvements which foster the vitality and physical improvement of the downtown;
  - c. capital improvements which preserve the residential character of the community;

- d. capital improvements which improve the Village's parks and recreational facilities; and
- e. projects which are environmentally advantageous to both the natural and human habitat.

5. Priority will be given to those capital improvements which:

- a. implement a component of the Comprehensive Plan or Asset Management Plan;
- b. meet a mandate or regulation of the State or Federal government;
- b. are part of an approved replacement schedule;
- c. reduce either the cost of operations or energy consumption; and

6. No project will be considered for capital funding if:

- a. the project violates the principles and concepts of the Comprehensive Plan; and
- b. the project is duplicative of other public or private services, unless determined to be in the best interests of the community by the Village Council.

## **BUDGET SUMMARY**

Table 1 is a six-year projection on spending for various functional areas of the Village's Capital Stock. Table 2 is next fifteen-year projection on spending for the Utility Systems. Table 3 is the Village's bonded indebtedness and payment schedule for the next six years.

If the Village is to achieve the goals and objectives presented in the Comprehensive Plan, it will be necessary to make a firm financial commitment to capital improvements through a variety of means in ensuing years. The improvement or replacement of existing public facilities and the development of needed new facilities must be weighed equally with the continued provision of local programs and services in allocating local resources. If existing facilities are allowed to deteriorate, it could result in more severe financial pressures in the future when breakdowns occur. Failure to provide new facilities could impede growth or diminish the desirability, and thus the value, of existing development.

## **CONTACT INFORMATION**

For any questions regarding this document, please contact the Village Manager at (517)639-9065 x11, [eric.zuzga@quincy-mi.org](mailto:eric.zuzga@quincy-mi.org), or visit the Village's budget website:

<http://www.quincy-mi.org/Government/Finances/index.html>.

## **ABBREVIATIONS**

The following abbreviations are used in the Capital Improvement Plan:

G	General Fund	LP	Lease Purchase
W	Water Fund	D	Donations
S	Sewer Fund	CDBG	Community Development Block Grant
MS	Major Streets	DNR	Dept of Natural Resources
LS	Local Street	QFA	Quincy Fire Association

MUS	Municipal Streets	RD	USDA-Rural Development
QT	Quincy Township	ACT 51	Act 51 Bond
RB	Revenue Bond	MDOT	MI Department of Transportation
DDA	Downtown Development Authority		



**TABLE 1. 2018-2024 CAPITAL IMPROVEMENT PLAN**

Function	Project	Funding Sources	Capital Cost	Fiscal Years					
				2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
<b>GENERAL FUND</b>									
Streets	Front Plow for 2010 Plow Truck	G	\$ 10,000						\$ 10,000
Streets	Backhoe Replacement	G, LP	\$ 140,000						\$ 140,000
Streets	Replace 1-Ton Dump	G, LP	\$ 45,000		\$ 45,000				
Streets	Replace Kubota	G, LP	\$ 42,000		\$ 20,000				\$ 22,000
Streets	Replace Zero Turn Mower	G, LP	\$ 17,000			\$ 17,000			
Streets	Replace GMC Plow Truck	G, LP	\$ 145,000			\$ 145,000			
<b>Vehicle &amp; Equipment Subtotal</b>				\$ 399,000	\$ -	\$ 65,000	\$ 162,000	\$ -	\$ 150,000
Police	Police Vehicle	G, LP, RD	\$ 90,000	\$ 45,000				\$ 45,000	
Police	Public Safety Training Facility	G, D	\$ 10,000		\$ 10,000				
<b>Public Safety Subtotal</b>				\$ 100,000	\$ 45,000	\$ 10,000	\$ -	\$ 45,000	\$ -
DDA	Downtown Sound System & Electric Upgrades	G, D, DDA	\$ 40,000		\$ 40,000				
	Village Hall Computer Server	G, 911	\$ 10,000					\$ 10,000	
Streets	Salt Bin Replacement	G, LP	\$ 70,000		\$ 70,000				
Village Hall	Cole Street Building Expansion	G, LP, RD, T	\$ 275,000		\$ 275,000				
Village Hall	Combined Municipal Building	G, LP, RD, T	\$ 800,000		\$ 800,000				
DDA	Festival Pavilion- NE block	G, DDA, RD, T	\$ 150,000		\$ 150,000				
Village Hall	Village Hall Fence Extension	G, W, S, RD	\$ 14,000		\$ 14,000				
Village Hall	Village Hall Parking Lot Recon.	G, W, S, RD	\$ 20,000		\$ 20,000				
<b>Facilities Subtotal</b>				\$ 1,339,000	\$ -	\$ 1,329,000	\$ -	\$ 10,000	\$ -
Parks	Village Wide Trail System	G, DNR, LP, D, QT	\$ 300,000					\$ 150,000	\$ 150,000
Parks	Coldwater-Quincy Linear Path	G, DNR, LP, D, QT	\$ 4,000,000		\$ 4,000,000				
Parks	Quincy-Jonesville-Concord Linear Path	G, DNR, LP, D, QT	\$ 25,000,000						\$ 25,000,000
Parks	Pavilion at Cement Plant	G, DNR, LP, D, QT	\$ 50,000					\$ 50,000	
Parks	Cement Plant Clean-Up/Parking Lot	G, DNR, LP, D, QT	\$ 260,000			\$ 260,000			
Parks	Channel Clean-Up- Cement Plant	G, DNR, LP, D, QT	\$ 30,000						\$ 30,000
Parks	Fishing Pier	G, DNR, LP, D, QT	\$ 30,000						\$ 30,000
Parks	SW Neighborhood Park- Land Acquisition	G, DNR, LP, D, QT	\$ 15,000					\$ 15,000	
Parks	SW Neighborhood Park- Equipment	G, DNR, LP, D, QT	\$ 13,500					\$ 13,500	
Parks	Rotary Park- Land Acquisition	G, D	\$ 170,000	\$ 170,000					
Parks	Rotary Park Development	G, D, DNR	\$ 750,000		\$ 750,000				
Parks	Transfer Station Site Clean-Up and Site Prep	G, DNR, D	\$ 30,000		\$ 30,000				
Parks	Disc Golf Equipment	G, DNR, D	\$ 15,000		\$ 15,000				
Parks	Transfer Station- Parking Lot	G, DNR, D	\$ 7,000		\$ 7,000				
<b>Parks and Recreation Subtotal</b>				\$ 30,670,500	\$ 170,000	\$ 4,802,000	\$ 260,000	\$ 228,500	\$ 210,000
<b>GENERAL FUND TOTAL EXPENSE</b>				\$ 32,508,500	\$ 215,000	\$ 6,206,000	\$ 422,000	\$ 283,500	\$ 360,000
									\$ 25,022,000

Function	Project	Funding Sources	Capital Cost	Fiscal Years					
				2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Treatment	Well and Water Plant Improvements	W	\$ 138,000	\$ 21,000	\$ 21,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Treatment	Media Replacement at Water Plant	W	\$ 20,000						\$ 20,000
Treatment	East Well Replacement	W, CDBG	\$ 275,000	\$ 275,000					
Treatment	Land Acquisition for New Wells	W	\$ 60,000					\$ 60,000	
Distribution	North Main Street water main	RD, CDBG, W	\$ 125,000		\$ 125,000				
Distribution	Hewitt Street water main	W, RD, CDBG	\$ 77,000	\$ 77,000					
Distribution	Depot Street water main	W, RD, CDBG	\$ 45,000			\$ 45,000			
Distribution	Fulton Street water main	W, RD, CDBG	\$ 196,768	\$ 196,768					
Distribution	Orange Street water main	W, RD, CDBG	\$ 82,643	\$ 82,643					
Distribution	East Liberty Street water main	W, RD, CDBG	\$ 187,384	\$ 187,384					
Distribution	West Jefferson/Pleasant water main	W, RD, CDBG	\$ 693,000	\$ 693,000					
Distribution	Church Street water main	W, RD, CDBG	\$ 81,659			\$ 81,659			
Distribution	Water Tower Maintenance	W	\$ 148,428	\$ 24,738	\$ 24,738	\$ 24,738	\$ 24,738	\$ 24,738	\$ 24,738
<b>WATER FUND TOTAL</b>			<b>\$ 2,129,882</b>	<b>\$ 1,557,533</b>	<b>\$ 170,738</b>	<b>\$ 175,397</b>	<b>\$ 48,738</b>	<b>\$ 108,738</b>	<b>\$ 68,738</b>
Collection	Sewer Main Repairs- CIP lining	S	\$ 60,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>SEWER FUND TOTAL</b>			<b>\$ 60,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>UTILITY FUNDS TOTAL</b>			<b>\$ 2,189,882</b>	<b>\$ 1,567,533</b>	<b>\$ 180,738</b>	<b>\$ 185,397</b>	<b>\$ 58,738</b>	<b>\$ 118,738</b>	<b>\$ 78,738</b>
Local Streets	Orange Street Rehabilitation	RD, LS	\$ 109,194	\$ 109,194					
Local Streets	Hewitt Street Rehabilitation	RD, LS	\$ 240,000	\$ 240,000					
Local Streets	Hawley Street Reconstruction	ACT 51, LS	\$ 448,826						\$ 448,826
Major Streets	Pleasant Street Rehabilitation	RD, MS	\$ 120,000	\$ 120,000					
Local/Major	West Jefferson Street Reconstruction	RD, LS, MS	\$ 225,000	\$ 225,000					
Local Streets	Depot Street Reconstruction	RD, LS	\$ 33,000			\$ 33,000			
Local Streets	Brown Street Reconstruction	ACT 51, LS	\$ 165,324						\$ 165,324
Local Streets	Church/Park Street Reconstruction	RD, LS	\$ 75,000			\$ 75,000			
Major Streets	East Liberty Street Reconstruction	RD	\$ 385,000	\$ 385,000					
Major Streets	Fulton Street Reconstruction	RD, MS	\$ 225,000	\$ 225,000					
<b>STREETS FUNDS TOTAL</b>			<b>\$ 2,026,344</b>	<b>\$ 1,304,194</b>	<b>\$ -</b>	<b>\$ 108,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 614,150</b>

TABLE 2. UTILITY SYSTEM 2024-2039 CAPITAL IMPROVEMENT PROJECTS

Function	Project	Funding Sources	Capital Cost	Five Year Periods		
				2024-2029	2029-2034	2034-2039
Distribution	Hawley Street Main	W, CDBG, RB, RB	\$ 265,000	\$ 265,000		
Distribution	Bennett Street Main (Jefferson-Liberty)	W, CDBG, RB, RB	\$ 108,500	\$ 108,500		
Distribution	Bond Street Main (Jefferson-Liberty)	W, CDBG, RB, RB	\$ 108,500	\$ 108,500		
Distribution	Pleasant Street Main (Jefferson-Liberty)	W, CDBG, RB, RB	\$ 190,000		\$ 190,000	
Distribution	West Street Main (Cemetery-US-12)	W, CDBG, RB, RB	\$ 107,865		\$ 107,865	
Distribution	Cemetery Loop (West-Beckwith)	W, CDBG, RB, RB	\$ 106,950			\$ 106,950
Distribution	Grand Blvd Loop (Grand-Lake)	W, CDBG, RB, RB	\$ 51,200			\$ 51,200
Distribution	County Park Loop (Lake Blvd-Beckwith)	W, CDBG, RB, RB	\$ 288,960			\$ 288,960
Distribution	West Liberty Street water main	W, CDBG, RB, RB	\$ 130,000	\$ 130,000		
Distribution	North Main Street Main (Cole-VL)	W, CDBG, RB, RB	\$ 354,400			\$ 354,400
Distribution	Church Street Main (Cole-Broughton)	W, CDBG, RB, RB	\$ 132,345		\$ 132,345	
Distribution	Gravel Pit Extension (Ridge to Pit Area)	W, CDBG, RB, RB	\$ 360,480			\$ 360,480
Distribution	Quail Meadows 2nd Phase	W, CDBG, RB, RB	\$ 131,580	\$ 131,580		
Distribution	Additional Water Tower	W, CDBG, RB, RB	\$ 1,000,000			\$ 1,000,000
Distribution	East Chicago Main (Grove-Courtyard)	W, CDBG, RB, RB	\$ 276,800			\$ 276,800
Distribution	Depot Street Main (US-12-end)	W, CDBG, RB, RB	\$ 45,900	\$ 45,900		
Distribution	Maiden Lane (US-12-Star of the West)	W, CDBG, RB, RB	\$ 34,425	\$ 34,425		
Distribution	Cole Street Loop (Cole-US-12)	W, CDBG, RB, RB	\$ 310,000			\$ 310,000
Distribution	Recreation Facility Main	W, CDBG, RB, RB	\$ 200,000	\$ 200,000		
Distribution	Water Meters	W, CDBG, RB, RB	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000
Distribution	Radio Unit Replacement	W, CDBG, RB, RB	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000
Treatment	Treatment Plant Expansion	W, CDBG, RB, RB	\$ 750,000			\$ 750,000
Treatment	VFD Installation at Each Well	W, CDBG, RB, RB	\$ 60,000		\$ 30,000	\$ 30,000
Treatment	Fence in Well Site	W, CDBG, RB, RB	\$ 40,000	\$ 40,000		
Treatment	Well and Water Plant Improvements	W, CDBG, RB, RB	\$ 395,000	\$ 130,000	\$ 130,000	\$ 135,000
Treatment	Media Replacement at Water Plant	W, CDBG, RB, RB	\$ 25,000			\$ 25,000
Treatment	Wells Addition and piping to WTP	W, CDBG, RB, RB	\$ 600,000	\$ 600,000		
<b>WATER FUND TOTAL</b>			\$ 5,145,930	\$ 1,411,905	\$ 392,345	\$ 3,341,680
Collection	Sewer Main Repairs- CIP lining	S	\$ 210,000	\$ 60,000	\$ 70,000	\$ 80,000
Collection	North Main Lift Station Upgrades	S, CDBG, RB	\$ 250,000	\$ 250,000		
Collection	Pleasant Street Lift Station Upgrades	S, CDBG, RB	\$ 250,000	\$ 250,000		
Collection	Cole Street Lift Station Upgrades	S, CDBG, RB	\$ 70,000	\$ 70,000		
<b>SEWER FUND TOTAL</b>			\$ 780,000	\$ 630,000	\$ 70,000	\$ 80,000
<b>UTILITY FUNDS TOTAL</b>			\$ 5,925,930	\$ 2,041,905	\$ 462,345	\$ 3,421,680

**Table 2**  
**Debt Schedule**  
**Fiscal Year 2017-2018**

Project	Year Issued	Year Retired	Amount of Issue	Type of Debt	Funding Source	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Six Year Total
Park and Water System Imp.	2015	2022-2023	\$ 450,000	Cap Imp Bond	Gen/Water	\$ 67,800	\$ 71,175	\$ 69,485	\$ 72,730	\$ 70,910		\$ 352,100
2016 Police SUV Lease Purchase	2016	2020-2021	\$ 44,323	Lease Purchase	General	\$ 8,880	\$ 8,880	\$ 2,960				\$ 20,720
2016 Kubota ATV	2016	2021-2022	\$ 26,188	Lease Purchase	General							\$ -
2016 F-350 Dump Truck	2016	2021-2023	\$ 54,722	Lease Purchase	General							\$ -
2016 Transit Van	2016	2021-2024	\$ 34,690	Lease Purchase	General							\$ -
<b>Subtotal General Fund</b>						<b>\$ 76,680</b>	<b>\$ 80,055</b>	<b>\$ 72,445</b>	<b>\$ 72,730</b>	<b>\$ 70,910</b>	<b>\$ -</b>	<b>\$ 372,820</b>
<b>Enterprise Fund Debt</b>												\$ -
Baldwin/Wilcox/Lake's End Sewer	2006	2018-2019	\$ 225,000	Cap Imp Bond	Sewer	\$ 26,038						\$ 26,038
Sewer System Improvements	2015	2055-2056	\$ 4,200,000	Revenue Bond	Sewer	\$ 165,105	\$ 165,530	\$ 165,903	\$ 165,223	\$ 165,516		\$ 827,277
<b>Subtotal Sewer Fund</b>						<b>\$ 191,143</b>	<b>\$ 165,530</b>	<b>\$ 165,903</b>	<b>\$ 165,223</b>	<b>\$ 165,516</b>	<b>\$ -</b>	<b>\$ 853,315</b>
Water System Improvements RD	1997	2026-2027	\$ 1,081,000	Revenue Bond	Water	\$ 81,987	\$ 81,044	\$ 80,809	\$ 82,324	\$ 81,496	\$ 81,571	\$ 489,230
ICE CDBG Revenue Bond	2017	2032-2033	\$ 530,000	Revenue Bond	Water	\$ 44,875	\$ 48,938	\$ 47,813	\$ 46,688	\$ 45,563	\$ 44,438	\$ 233,875
ICE CDBG Revenue Bond	2018	2032-2033	\$ 204,000	Revenue Bond	Water	\$ 18,441	\$ 18,730	\$ 19,280	\$ 18,785	\$ 19,290	\$ 18,750	\$ 113,276
Water System Improvements RD	2018	2059-2060	\$ 3,266,000	Revenue Bond	Water	\$ -	\$ 132,733	\$ 132,499	\$ 133,239	\$ 132,926	\$ 132,588	\$ 663,985
<b>Subtotal Water Fund</b>						<b>\$ 145,303</b>	<b>\$ 281,445</b>	<b>\$ 280,401</b>	<b>\$ 281,036</b>	<b>\$ 279,274</b>	<b>\$ 277,346</b>	<b>\$ 1,544,803</b>
<b>Total Debt Service</b>						<b>\$ 413,126</b>	<b>\$ 527,030</b>	<b>\$ 518,749</b>	<b>\$ 518,989</b>	<b>\$ 515,700</b>	<b>\$ 277,346</b>	<b>\$ 2,770,938</b>

**Total Debt Service/All Funds**

Total Bond Indebtedness as of March 31, 2018 was (principal outstanding).



## 2018-2024 Capital Improvement Plan Project Descriptions

### Streets Equipment Requests

#### Backhoe Replacement

A replacement backhoe with four-wheel drive assist for the current 1998 John Deere Backhoe.

*Expected Year: 2022-2023*

*Total Capital Cost: \$140,000*

*Funding Method: Lease Purchase*

#### Front Plow for 2010 Int'l Plow Truck

Addition of a front plow on our newest plow truck. This will assist in heavier snows and allow us to be more efficient.

*Expected Year: 2022-2023*

*Total Cost: \$10,000*

*Funding Method: Operating Revenue*

#### One Ton Dump Replacement

Replacement of our workhorse dump truck with a new F-350.

*Expected Year: 2019-2020*

*Total Cost: \$45,000*

*Funding Method: Lease Purchase*

#### Kubota Mower Replacement

One of our existing mowers is due for replacement. The other one will also be due for replacement, but we are making a change to a gator vehicle for the winter activities that the kubota has been used.

*Expected Year: 2019-2020 and 2023-2024*

*Total Cost: \$20,000 & \$22,000*

*Funding Method: Lease Purchase*

#### Replace Zero Turn Mower

The zero-turn mower that is our primary mowing unit will be due for replacement. It

has replaced the larger Kubota units as our primary mower.

*Expected Year: 2020-2021*

*Total Cost: \$17,000*

*Funding Method: Lease Purchase*

#### Replace GMC Plow Truck

Our 2002 GMC plow truck will be due for replacement and adding an International Dump truck is planned.

*Expected Year: 2020-2021*

*Total Cost: \$145,000*

*Funding Method: Lease Purchase*

### Public Safety Requests

#### Police Vehicle Replacement

The Police Interceptor purchased in 2014 will need to be replaced in 2018-2019. Staying with the Ford Interceptor SUV is recommended. We will transfer everything still in good condition to the new vehicle. The unit purchased in 2015 will also need to be replaced during the CIP's term, 2021-2022 FY.

*Expected Year: 2018-2019, 2021-2022*

*Total Cost: \$45,000 and \$45,000*

*Funding Method: Lease Purchase, Operating Revenues*

#### Public Safety Training Facility

The Police Department is developing a shooting range on a field at the lagoons that has not been farmed in many years.

*Expected Year: 2018-2019*

*Total Cost: \$10,000*

*Funding Method: Operating Revenue, grants*

47 Cole St

Quincy

Michigan

49082

517.639.9065

[www.Quincy-MI.org](http://www.Quincy-MI.org)

## **Facilities Requests**

### **Downtown Sound System & Electric Upgrades**

Installation of a district wide sound system and addition of electric outlets at each tree.

*Expected Year: 2020-2021*

*Total Cost: \$40,000*

*Funding Method: Operating Revenues, RD Community Facilities Loan*

### **Computer Server**

The current server was recently provided by 911. This server will serve all aspects of Village operations.

*Expected Year: 2021-2022*

*Total Cost: \$10,000*

*Funding Method: Operating Revenues*

### **Salt Bin Replacement**

The existing salt bin is undersized, in need of major repairs, and a different model is needed. We are currently exploring different options.

*Expected Year: 2019-2020*

*Total Cost: \$70,000*

*Funding Method: Lease Purchase, RD Community Facilities loan*

### **Cole Street Building Expansion**

Expansion of the current garage space to account for expanded Police Department and a reconfigured use of facility.

*Expected Year: 2019-2020*

*Total Cost: \$275,000*

*Funding Method: CIP Bond, RD Community Facilities Loan*

### **Combined Municipal Building**

Construction of an office building in the downtown that would be a combined Village/Township facility that would anchor the NE Block Redevelopment.

*Expected Year: 2019-2020*

*Total Cost: \$800,000*

*Funding Method: RD Community Facilities loan, CIP Bond*

### **Festival Pavilion- NE Block**

Construction of a new pavilion in the NE Block to host Farmer's Market and other events.

*Expected Year: 2019-2020*

*Total Cost: \$150,000*

*Funding Method: RD Community Facilities Loan, CIP Bond, DDA*

### **Village Hall Fence Extension**

We are proposing to extend the fence to cover the entire Village lot, all the way from the current fence to the railroad.

*Expected Year: 2019-2020*

*Total Cost: \$14,000*

*Funding Method: Operating Revenue, RD Community Facilities Loan*

### **Village Hall Parking Lot Reconstruction**

The lot is close to needing to reconstruction. We will extend the life by using certain maintenance activities on the lot to get a few more years out of the parking lot.

*Expected Year: 2019-2020*

*Total Cost: \$20,000*

*Funding Method: Operating Revenues, RD Community Facilities Loan*

## **Parks Requests**

### **Village Wide Trail System**

A trail system that would connect the school, parks, tip-up, and the county park would be constructed to encourage physical activity and interconnection of community locations.

*Expected Year: 2021-2022, 2022-2023*

*Total Cost: \$200,000*

*Funding Method: Grants, Operating Revenue, Donations*

### **Coldwater-Quincy Linear Path**

A path would be constructed to connect the Village Park and Coldwater's linear path along the Indiana Northeastern Railroad.

This five mile trail would be open to all non-motorized uses.

*Expected Year: 2019-2020*

*Total Cost: \$4,000,000*

*Funding Method: Grants, Donations, and Operating Revenue*

### **Quincy-Jonesville-Concord Linear Path**

An extension of the Coldwater trail system to Jonesville and Concord has been proposed. This would add at least 20 miles to the trail system. It would also connect in to a trail that leads to Hillsdale.

*Expected Year: 2023-2024*

*Total Cost: \$25,000,000*

*Funding Method: Grants, Donations, and Operating Revenue*

### **Pavilion at Cement Plant**

A pavilion, at least 30x60, would be built on the former cement plant property. This would provide additional opportunities along the lakes and could assist the Tip-Up festival.

*Expected Year: 2021-2022*

*Total Cost: \$50,000*

*Funding Method: Operating Revenue, Donations, and Grants*

### **Cement Plant Clean-up**

Additional clean-up at the cement plant, including removal of the silos, removal of all concrete to 6" below grade, and regrading of the entire site. Grass would be planted on the site to create a multi-purpose field for community use. Coordination with the county would be necessary as they own land that would need to be included in the project.

*Expected Year: 2020-2021*

*Total Cost: \$200,000*

*Funding Method: Grants, Donations, Operating Revenue, and Intergovernmental Partnerships*

### **Cement Plant Parking Lot**

A parking lot, asphalt or gravel, would be added to a portion of the site to allow for parking for the pavilion and for Tip-Up Island.

*Expected Year: 2020-2021*

*Total Cost: \$60,000*

*Funding Method: Grants, Donations, Operating Revenue*

### **Channel Clean-Up Cement Plant**

The channel around Tip-Up Island has become overgrown and filled with silt over the past several decades. The channel would need to be dredged and the banks rebuilt.

*Expected Year: 2022-2023*

*Total Cost: \$30,000*

*Funding Method: Grants, Donations, Operating Revenue, and Intergovernmental Partnerships*

### **Fishing Pier at Tip-Up Island**

Construction of a fishing pier to provide public access to the lakes.

*Expected Year: 2022-2023*

*Total Cost: \$30,000*

*Funding Method: Grants, Donations, Operating Revenue*

### **SW Neighborhood Park- Land Acquisition**

The Village should identify property in the southwest quadrant to provide a neighborhood park for this area.

*Expected Year: 2021-2022*

*Total Cost: \$15,000*

*Funding Method: Operating Revenue and Donations*

### **SW Neighborhood Park- Equipment**

Once the potential park property has been identified, equipment for the uses identified by the community will need to be acquired.

*Expected Year: 2021-2022*

*Total Cost: \$13,500*

*Funding Method: Donations and Operating Revenue*

## **Rotary Park- Land Acquisition**

Acquisition of 16.65 acres for be used as a multi-purpose recreational facility. Deal should be closed in April 2018.

*Expected Year: 2018-2019*

*Total Cost: \$170,000*

*Funding Method: Donations and Grants*

## **Rotary Park Development**

Softball/baseball fields, a walking path, playground, picnic areas, and multi-purpose fields have been proposed for the site.

Phase approach to be developed.

*Expected Year: 2019-2020*

*Total Cost: \$750,000*

*Funding Method: Grants, Donations, Operating Revenue, and Intergovernmental Partnerships*

## **Transfer Station Site Clean-Up and Site Prep**

A new access drive for the rear of the property would be added off of the current drive and a fence built to separate the transfer station from the rest of the site. Staff time clearing areas of the property and tree maintenance would also be required.

*Expected Year: 2019-2020*

*Total Cost: \$30,000*

*Funding Method: Operating Revenue, Grants, Staff Time, and Donations.*

## **Disc Golf Equipment**

A disc golf course would be built on the unused portion of the transfer station site.

*Expected Year: 2019-2020*

*Total Cost: \$15,000*

*Funding Method: Operating Revenue, Grants, and Donations.*

## **Transfer Station- Parking Lot**

A gravel parking lot would be constructed off of the new access drive.

*Expected Year: 2019-2020*

*Total Cost: \$7,000*

*Funding Method: Donations, Operating Revenue, and Staff time*

## **Water/Sewer Fund Requests**

### **Well and Water Plant Improvements**

The Village has entered in to a contract with Peerless Midwest to overhaul the well pumps, high service pumps, and clean the wells. This work will be completed over many years, with specific activities to be completed each year.

*Expected Year: each year*

*Total Cost: \$21,000-24,000*

*Funding Method: Grants and Operating Revenue*

## **Media Replacement at Water Plant**

The media (sand) in the filters at the water plant have been in place since its construction in 1997. It is still providing the necessary filtration and replacement is not necessary, but may need to be completed over the term of the CIP.

*Expected Year: 2023-2024*

*Total Cost: \$20,000*

*Funding Method: Grants, Donations, Operating Revenue*

## **East Well Replacement**

Drilling of a new well to replace the original well on the Glenn Avenue Site. Includes piping, well drilling, and addition of a building to cover well.

*Expected Year: 2018-2019*

*Total Cost: \$275,000*

*Funding Method: RD Loan*

## **Land Acquisition for New Wells**

The Village's two wells are at one site on Glenn Avenue. The current Wellhead Protection Program has recommended the addition of a new well site for future water needs.

*Expected Year: 2022-2023*

*Total Cost: \$50,000*

*Funding Method: Grants, Bonds, and Operating Revenue*

**North Main Street Water Main**

Installation of 8" or 12" main to replace the existing 4" main from Cole to Broughton. Water main to be placed outside of the roadway.

*Expected Year: 2019-2020*

*Total Cost: \$77,000*

*Funding Method: Grants, Bonds, and Operating Revenue*

**Hewitt Street Water Main**

Installation of an 8" water main to replace the existing 4" main.

*Expected Year: 2018-2019*

*Total Cost: \$77,000*

*Funding Method: Grants, Bonds, and Operating Revenue*

**Depot Street Water Main**

Installation of 8" or 12" water main to replace the existing 4" main. To be coordinated with the NE Block Redevelopment.

*Expected Year: 2020-2021*

*Total Cost: \$45,000*

*Funding Method: Grants, Bonds, and Operating Revenue*

**Fulton Water Main**

An 8" water main will be added from Orange Street to East Liberty as part of the RD project. This will complete the redevelopment of Fulton Street.

*Expected Year: 2018-2019*

*Total Cost: \$196,768*

*Funding Method: Revenue Bond*

**Orange/Wood Water Main**

Over the past few years, work has been completed to abandon the old 4" water main on Wood and Orange Streets. Additional valve and pipe work is necessary at the Wood and Liberty Street intersection. This

project would also add a 6" main on Orange Street from Wood to Fulton Street.

*Expected Year: 2018-2019*

*Total Cost: \$82,643*

*Funding Method: Revenue Bond*

**East Liberty Water Main**

The construction of a 12" water main that would replace an inadequate 4" water main. This is a priority project due to the school campus and our inability to provide adequate fire flow.

*Expected Year: 2018-2019*

*Total Cost: \$187,384*

*Funding Method: Revenue Bond*

**West Jefferson/Pleasant Water Main**

This project would see an 8" water main installed from Main to Berry Street and on Pleasant from US-12 to W. Jefferson.

Another 4" main would be retired under this project.

*Expected Year: 2018-2019*

*Total Cost: \$693,000*

*Funding Method: RD Loan*

**Church Water Main**

A 6" water main would be extended south from Cole Street to Park Street. One of the few remaining 4" mains on the north side of town would be retired upon project completion.

*Expected Year: 2020-2021*

*Total Cost: \$81,659*

*Funding Method: Bonds and Operating Revenue*

**Water Tower Maintenance**

The Village entered in to a contract with Utility Services to provide maintenance services on the water tower. Utility Services will inspect the tower annually and when required will paint the interior and exterior. The fee noted each year covers the cost of all of this work.

*Expected Year: Every Year*

*Total Cost: \$24,738*

*Funding Method: Operating Revenue*

### **Sewer Main Repairs- CIP lining**

The Village Sewer Collection System is almost 85 years old in parts of the Village and is in need of repairs in certain areas. The pipe still provides suitable capacity, but is showing its age in areas. This project will line the pipe in these areas. We are proposing to set aside enough to cover several fixes each year.

*Expected Year: Every Year*

*Total Cost: \$10,000*

*Funding Method: Operating Revenue*

## **Street Project Requests**

### **Orange/Wood Rehabilitation**

On Orange Street, one lane will be rebuilt to allow for water main installation from Fulton to Wood, with a mill and overlay on the remaining area. Reconstruction is needed at the Liberty and Wood intersection to repair the area seeing water main/valving improvements.

*Expected Year: 2018-2019*

*Total Cost: \$109,194*

*Funding Method: Revenue Bonds*

### **Hewitt Street Rehabilitation**

Replacement of the storm system and road surface. Curb and gutter will be added.

*Expected Year: 2018-2019*

*Total Cost: \$240,000*

*Funding Method: Revenue Bond*

### **Pleasant Street Rehabilitation**

Pleasant Street will be rebuilt from US-12 to Jefferson Street. The east and a portion of the west side of the road will see curb added. Storm sewer will be upgraded to increase capacity from US-12, which was removed from the US-12 Reconstruction.

*Expected Year: 2018-2019*

*Total Cost: \$120,000*

*Funding Method: Revenue Bond, MDOT*

### **Hawley Street Reconstruction**

Hawley will be reconstructed from the end of a previous year's project to Brown Street. Storm sewer and curb will be added to the entire length.

*Expected Year: 2023-2024*

*Total Cost: \$448,826*

*Funding Method: Operating Revenue and Bonds*

### **West Jefferson Street Reconstruction**

Coupled with the water main upgrades, West Jefferson is in need of a complete reconstruction. Storm sewer capacity needs to be reviewed and elevations changed to improve drainage at several areas.

*Expected Year: 2018-2019*

*Total Cost: \$225,000*

*Funding Method: Grants, Operating Revenue, Bonds*

### **Depot Street Reconstruction**

Reconstruction of the road surface, to be coordinated with water main replacement and NE Block Redevelopment

*Expected Year: 2020-2021*

*Total Cost: \$33,000*

*Funding Method: Grants, Bonds, and Operating Revenue*

### **Brown Street Reconstruction**

Reconstruction of the road from Orange to Liberty, including the addition of curb & gutter and storm sewer. Coordination with the Railroad to address rail crossing is necessary.

*Expected Year: 2023-2024*

*Total Cost: \$165,324*

*Funding Method: Grants, Bonds, and Operating Revenue*

### **Church/Park Reconstruction**

Reconstruction of Church, from Cole to Park, including the addition of curb and gutter, to be coordinated with water main

replacement. Reconstruction of Park from Main to Church, including the addition of curb & gutter. Coordination with linear path.

*Expected Year: 2020-2021*

*Total Cost: \$75,000*

*Funding Method: Grants, Act 51 Bonds, and Operating Revenue*

### **Fulton Street Reconstruction**

Reconstruction of the road, from Orange St to East Liberty St, including the addition of curb & gutter and storm sewer. To be coordinated with water main replacement.

*Expected Year: 2018-2019*

*Total Cost: \$225,000*

*Funding Method: RD Loan*

### **East Liberty Street Rehabilitation**

Due to water main upgrades, one lane will need to be reconstructed, with the other receiving a mill and overlay. Storm sewer capacity will need to be examined to determine if additional work is necessary.

*Expected Year: 2018-2019*

*Total Cost: \$385,000*

*Funding Method: Grants, Bonds, and Operating Revenue*



## 2024-2039 Utility Capital Improvement Plan Project Descriptions

### **Hawley Street Main**

Possible replacement of the 6" water main to an 8" or 12" main. Investigation in to condition of current main is required.

*Expected Years: 2024-2029*

*Total Cost: \$265,000*

*Funding Method: Operating Revenue and Bonds*

### **Bennett Street Main**

Replacement of the existing 4" water main with an 8" main.

*Expected Years: 2024-2029*

*Total Cost: \$108,500*

*Funding Method: Grants, Bonds, and Operating Revenue*

### **Bond Street Main**

Replacement of the existing 4" water main with an 8" main.

*Expected Years: 2024-2039*

*Total Cost: \$108,500*

*Funding Method: Grants, Bonds, and Operating Revenue*

### **Pleasant Street Main**

Replacement of the existing 4" water main with an 8" main. Project limits are Liberty and Jefferson Streets.

*Expected Year: 2029-2034*

*Total Cost: \$190,000*

*Funding Method: Grants, Bonds, and Operating Revenue*

### **West Street Main**

Replacement of the 4" water main with an 8" main. Project limits are US-12 and the Cemetery.

*Expected Year: 2029-2034*

*Total Cost: \$107,865*

*Funding Method: Grants, Bonds, and Operating Revenue*

### **Cemetery Loop**

Extension of the water main from its current end-point in the cemetery to the existing main on Beckwith Drive. We would need an easement from the Township to complete this project.

*Expected Year: 2034-2039*

*Total Cost: \$106,950*

*Funding Method: Grants, Bonds, and Operating Revenue*

### **Grand Boulevard Loop**

Extension of the water main from its end on Grand Boulevard to the existing water main on Lake Boulevard. We would need an easement from a neighboring property owner or would need to explore the existence of a proposed ROW that shows up on several maps.

*Expected Year: 2034-2039*

*Total Cost: \$51,200*

*Funding Method: Grants, Bonds, and Operating Revenue*

### **County Park Loop**

Extension of the 12" water main that is installed because of the USDA Sewer project to the existing water main at the rear of the Park.

*Expected Year: 2034-2039*

*Total Cost: \$288,960*

*Funding Method: Grants, Bonds, and Operating Revenue*

### **West Liberty Street Main**

Replacement of the existing 4" main from Berry to Beckwith.

*Expected Year: 2024-2029*

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*Total Cost: \$288,960*  
*Funding Method: Grants, Bonds, and*  
*Operating Revenue*

### **North Main Street Main**

Replacement of the existing 4" water main with an 8" main. This replacement was pulled from the 2013 road reconstruction

*Expected Year: 2034-2039*

*Total Cost: \$354,400*

*Funding Method: Grants, Bonds, and*  
*Operating Revenue*

### **Church Street Main**

Replacement of the 4" water main with a 12" water main from Cole to Broughton Street.

*Expected Year: 2029-2034*

*Total Cost: \$132,345*

*Funding Method: Grants, Bonds, and*  
*Operating Revenue*

### **Gravel Pit Extension**

Extension of a 12" water main to serve the proposed development around the gravel pit when it is retired.

*Expected Year: 2034-2039*

*Total Cost: \$360,480*

*Funding Method: Grants, Bonds, and*  
*Operating Revenue*

### **Quail Meadows Second Phase**

Extension of water main to serve the undeveloped section of Quail Meadows. Would provide 15 additional lots for housing development.

*Expected Year: 2024-2029*

*Total Cost: \$131,580*

*Funding Method: Grants, Bonds, and*  
*Operating Revenue*

### **Additional Water Tower**

Depending on system expansion, a new water tower may be needed on the east or west side of town.

*Expected Year: 2034-2039*

*Total Cost: \$1,000,000*  
*Funding Method: Grants, Bonds, and*  
*Operating Revenue*

### **East Chicago Street Main**

Replacement of the existing 4" water main with a 12" main from the area of Depot Street to Grove Street.

*Expected Year: 2034-2039*

*Total Cost: \$276,800*

*Funding Method: Grants, Bonds, and*  
*Operating Revenue*

### **Maiden Lane Main**

Replacement of the existing 4" water main with at least an 8" main. Additional work may be needed in upgrading the connections with Main and Church Streets.

*Expected Year: 2024-2029*

*Total Cost: \$34,425*

*Funding Method: Grants, Bonds, and*  
*Operating Revenue*

### **Cole Street Loop**

Extension of at least a 12" water main from the end on Cole Street along the proposed Industrial Park Access Road, which connects to US-12.

*Expected Year: 2034-2039*

*Total Cost: \$310,000*

*Funding Method: Grants, Bonds, and*  
*Operating Revenue*

### **Recreation Facility Main**

Extension of a water main to serve the proposed Rotary Recreational Facility. Actual cost will depend on the final design and location of the site.

*Expected Year: 2024-2029*

*Total Cost: \$200,000*

*Funding Method: Grants, Bonds, and*  
*Operating Revenue*

### **Water Meters**

Replacement of residential water meters will need to start soon as they are starting to get

near the end of their expected life span. We have prioritized replacement of the larger commercial meters in the past five years.

*Expected Year: 2024-2039*

*Total Cost: \$150,000*

*Funding Method: Grants, Bonds, and Operating Revenue*

### **Radio Unit Replacement**

The existing radio read units started installation ten years ago. With a 20-year expected life span, we will need to start replacement around 2022.

*Expected Year: 2024-2039*

*Total Cost: \$150,000*

*Funding Method: Bonds, Lease/Purchase, and Operating Revenue*

### **Treatment Plant Expansion**

Depending on the amount of growth over the next two decades, an expansion of the water plant may be necessary. Our current demand of 0.2 MGD is well short of the capacity of 0.8 MGD.

*Expected Year: 2034-2039*

*Total Cost: \$750,000*

*Funding Method: Grants, Bonds, and Operating Revenue*

### **VFD Installation at Each Well**

Variable Frequency Drives at the water plant will allow the wells to operate more efficiently and will save on the amount of electricity.

*Expected Years: 2029-2039*

*Total Cost: \$60,000*

*Funding Method: Bonds, Lease/Purchase, and Operating Revenue*

### **Fence Well Site**

A fence around the entire Glenn Avenue site would be added to provide security for our sole water source.

*Expected Years: 2024-2029*

*Total Cost: \$40,000*

*Funding Method: Operating Revenue*

### **Media Replacement at Water Plant**

The media (sand) in the filters at the water plant have been in place since its construction in 1997. It is still providing the necessary filtration and replacement is not necessary, but may need to be completed over the term of the CIP.

*Expected Years: 2034-2039*

*Total Cost: \$60,000*

*Funding Method: Grants, Donations, Operating Revenue*

### **New Wells and Piping to Water Treatment Plant**

The installation of a new well and piping back to the water treatment plant are identified as probable in the next decade. The actual cost will be dictated by the distance of the new well site to the water plant.

*Expected Years: 2024-2029*

*Total Cost: \$600,000*

*Funding Method: Grants, Bonds, and Operating Revenue*

### **Sewer Main Repairs**

Point repairs, lining projects, replacement of sections, and manhole replacements as outlined by the Asset Management plan.

*Expected Years: 2024-2039*

*Total Cost: \$210,000 minimum*

*Funding Method: Bonds, CDBG, and Operating Revenue*

### **North Main Street Lift Station**

Complete replacement of the lift station located in the Village Park. Standardization to new station model to continue on this project.

*Expected Years: 2024-2029*

*Total Cost: \$250,000*

*Funding Method: Bonds, CDBG, and Operating Revenue*

### **Pleasant Street Lift Station**

Complete replacement of the lift station.  
Standardization to new station model to  
continue on this project.

*Expected Years: 2024-2029*

*Total Cost: \$60,000*

*Funding Method: Bonds, CDBG, and  
Operating Revenue*

### **Cole Street Lift Station**

Replacement of the electrical panel and the  
addition of a transducer to better control the  
station.

*Expected Years: 2029-2039*

*Total Cost: \$60,000*

*Funding Method: Bonds, CDBG, and  
Operating Revenue*





## Financial Policies

The following financial policies comprise basic principles and guidelines used in the fiscal management and operation of the Village.

### **Budgeting**

- The Village's budgeting process shall be in accordance with the State of Michigan's Uniform Budgeting Act and General Law Village Act.
- The Village shall avoid using one-time fixes to balance its budget.
- The Village shall stress results-oriented budgeting by integrating financial amounts with mission statements, action plans, performance measures, and other indicators
- The Village shall promote and encourage a positive business climate and economic development climate by partnering with the private sector.
- The Village shall aggressively pursue grant funding from governmental and non-governmental sources as a means to enhance the annual budget.
- Village services that directly and indirectly benefit a relatively limited number of taxpayers or users shall be financially supported primarily from specific user fees, impact fees, and/or special assessments.
- At a minimum, the budget shall include adequate appropriations to meet all of the Village's contractual commitments, mandatory obligations, and essential services.
- The budget document shall include major goals to be achieved, services and programs to be delivered, clearly identifying funding sources, and spending limitations.
- New services and expansion of existing services shall be considered in the proposed annual budget only in relation to revenue sources that can financially support all of the new and ongoing costs and/or reduction/elimination of other existing services and programs.
- To support the Village's budgetary planning and decision making process, its financial situation and key factors impacting recurring revenues and expenditures will be analyzed. The annual budget will include a 5-year General Fund projection, with major assumptions identified.
- During a fiscal year, circumstances may result in changes to department spending priorities. At the beginning of each year, appropriations are made at the fund and department level, as adopted by Village Council in March. Budget amendments are made throughout the fiscal year based on specific council action. The Village Manager has been authorized to approve amendments within each Fund as long as the amount appropriated in the initial budget is not exceeded.

### **Basis of Accounting**

- All governmental-type funds shall utilize a Modified Accrual Basis of Accounting. This means revenues are recorded when received in case, except those susceptible to accrual, which are recorded as receivables and revenues when measurable and available to meet current obligations. Expenditures are recorded when a liability is incurred: except

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general obligation debt principal and interest maturities that are recorded at the time of payment in the Debt Service Funds.

- All of the Village's Proprietary-Type Funds and Fiduciary Funds shall employ a Full Accrual Basis of Accounting. This implies that Revenues are recognized when earned (with no special exceptions) and Expenses are recognized and recorded as a liability when incurred (with no special exceptions).

### **Accounting and Financial Reporting**

- The accounting and reporting system shall comply with the standards of the Governmental Accounting Standards Board (GASB), as well as State of Michigan statutes and mandates.
- The accounting system shall provide necessary and reasonable internal controls for proper recording and monitoring of all assets, liabilities, reserves and equities, and revenue and expenditures.
- The accounting system shall include budgetary controls sufficient to assure adherence to the approved budget.
- The accounting system shall provide routine monthly, quarterly, and annual reports to management that provides comparisons of actual revenues and expenditures to budgeted amounts.
- At the conclusion of each fiscal year and independent audit shall be performed by a Certified Public Accounting firm, in compliance with State of Michigan statutes. The Village shall work towards providing a Comprehensive Annual Financial Report (CAFR) by the 2018-2019 Fiscal Year, which shall be prepared in accordance with Government GAAP guidelines.

### **Fund Equities and Reserves**

- The Village shall attempt to maintain a fund balance in the General Fund equal to at least 15% of the General Fund budget expenditures.
- Each fund of the Village represents a stand-alone financial operation and has its own operating characteristics, financial capabilities and constraints. The level of reserves needed for each fund is based on the financial and operating characteristics.
- The Village may determine to maintain designated cash reserve balances in certain funds.
- The Village may determine to utilize certain fund balance amounts for purposes of balancing a specific fund's budget; except that the Village shall avoid budgetary practices that tend to balance the budget of a specific year to the detriment of years that immediately follow.

### **Revenues**

- The Village shall attempt to achieve diversified, reliable, and stable sources of revenue to support the general operating budget and minimize volatility and vulnerability from year to year.
- The Village shall maintain an aggressive approach toward collection of past due taxes receivables and all other type of receivables.

- The Village shall annually review the fees and charges for services; and modify rate structures to reflect changing costs to provide associated services.
- The Village shall continually monitor and investigate potential new sources of revenues, to include grants made available by government agencies.
- The Village shall maintain an investment policy that meets the requirements of State of Michigan statutes and standard governmental practices.

### **Capital Projects and Debt Financing**

- The Village shall annually update a six-year plan (proposed budget year plus the next five years) for capital improvements to be used as a guide for short and long term capital budgeting.
- The Village shall attempt to maintain its existing capital assets in adequate condition to minimize future maintenance and/or replacement.
- The Village shall consider the financial impact upon future operating budgets, in regards to proposed capital improvement projects.
- The Village shall explore all possible funding sources that may provide assistance for its proposed capital projects; and at the same time reduce the need for issuance of new and additional debt.
- The Village shall not enter into any debt instrument that is not permitted under State of Michigan statutes.
- The Village shall make every attempt to not exceed a maximum of twenty years on long-term debt borrowings.
- The Village shall make every attempt to maintain a high bond rating level with the bond rating agencies, for the purpose of minimizing interest costs on long-term debt obligations.
- The Village shall review potential cost savings through the refinancing of existing debt at a lower interest rate or shorter term.
- The Village will consider loans from one fund to another as an alternative to installment loans and/or bond issuance. When evaluating inter-fund borrowing the financial health of the lending fund will be closely reviewed, as well as the future cash flow projections for the fund borrowing the money.
- An analysis showing the new issue combined with current debt impacts the City's debt capacity will accompany every future bond issue proposal.

## **GLOSSARY**

The Annual Budget contains specialized and technical terminology unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

### **ACT 51**

Highway and street funds derived from gas and weight taxes, distributed from gas and weight taxes, distributed to communities by the Michigan Department of Transportation (MDOT) based on a municipality's population and number of street miles

### **ACCRAUL ACCOUNTING**

A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

### **ANNEXATION**

The incorporation of a land area into an existing village or village with a resulting change in the boundaries of that unit of local government.

### **APPROPRIATION**

An authorization made by the Village Council that permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts.

### **APPROVED BUDGET**

The revenue and expenditure plan for the Village for the fiscal year as reviewed and given final approval by the Village Council.

### **ASSESSED VALUATION**

The taxable value placed upon property as a basis for levying taxes, equal to 50% of market value, as required by state law.

### **AUDIT**

A comprehensive review of the manner in which the government's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvements where necessary.

### **BOND**

A certificate or instrument certifying the existence of a debt. Local units of government only have those powers to borrow monies expressly granted by law. Municipal obligations are generally classified as either general obligation or special obligation bonds. A special obligation bond is payable from a specially identified source; general obligation bond is payable without reference to a specific source.

### **BROWNFIELD REDEVELOPMENT AUTHORITY (BRA)**

As authorized by Public Act 381 of 1996, as amended, an authority that is charged with the redevelopment of environmentally contaminated parcels. The Brownfield Redevelopment

Authority is a resource that may use Tax Increment Financing (TIF) and allow developers to apply for Single Business Tax (SBT) Credit incentives.

### **BUDGET**

Under the Michigan Uniform Budgeting and Accounting Act (MCL 141.421 et.seq.), budget means a plan of financial operation for a given period of time, including an estimate of all proposed expenditures from the funds of a local unit and the proposed means of financing the expenditures. It does not include a fund for which the local unit acts as a trustee or agent, an intragovernmental service fund, and enterprise fund, a public improvement or building fund or a special assessment fund.

### **BUDGET ADJUSTMENT**

Adjustment made to the budget during the fiscal year by the Village Council to properly account for unanticipated changes which occur in revenues and/or expenditures and for programs initially approved during the fiscal year.

### **BUDGET CALENDAR**

The schedule of key dates or milestones which the Village departments follow in the preparation, adoption, and administration of the budget.

### **CAPPED VALUE**

The capped value will be the previous year's final SEV minus losses increased by the consumer price index or 5%, whichever is less, plus additions. Loss is a component of property which is physically removed, for example the removal of a garage. Addition is a component of property which is physically added such as a family room or finishing a basement.

### **CAPITAL OUTLAY**

Expenditures relating to the purchase of equipment, facility modifications, land, and other fixed assets.

### **COUNCIL**

A legislative, executive, advisory or administrative governmental body whose elected or appointed members are assigned certain duties and responsibilities by law such as a village council or a citizens advisory council.

### **CURRENT TAX COLLECTIONS**

The Village functions as the collection agent for the schools and county.

### **DEBT SERVICE**

The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

### **DEFICIT**

An excess of liabilities and reserves of fund over its assets.

### **DEPARTMENT/DIVISION**

A major organizational unit of the Village that indicates overall management responsibility for an operation or a group of related operation within a functional area.

**DEPRECIATION**

The process of estimating and recording the expired useful life of a fixed asset which is distributed over its revenue producing year.

**DOWNTOWN DEVELOPMENT AUTHORITY**

As authorized by Public Act 197 of 1975, as amended, an organization that is designed to be a catalyst in the development/redevelopment of a community's downtown. Traditionally used to finance streetscape improvements, parking lots, underground utilities, other infrastructure improvements, marketing efforts, and façade improvement programs. Quincy's DDA is primarily funded through tax increment financing.

**ENCUMBRANCES**

Obligations in form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbered when paid or when an actual liability is set up.

**ENTERPRISE FUNDS**

Enterprise funds are used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supported by user charges. The significant characteristic of Enterprise Funds is that the accounting system must make it possible to show whether the activity is operated at a profit or loss, similar to comparable private enterprises. Thus, the reports of enterprise funds are self-contained and creditors, legislators or the general public can evaluate the performance of the municipal enterprise on the same basis as they can the performance of investor-owned enterprises in the same industry.

**FISCAL YEAR**

The twelve month period designated as the operating year for an entity. The fiscal year for the Village of Quincy is April 1 - March 30.

**FUND**

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other financial resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE**

The excess of the assets of an expendable fund, or of a nonexpendable trust fund, over its liabilities.

**GENERAL FUND**

The General Fund is the general operating fund of the Village. It is used to account for the resources devoted to finance the services traditionally associated with local government, except those activities that are required to be accounted for in another fund. Transactions are recorded on the modified accrual basis.

**GENERAL OBLIGATION BONDS**

Bonds that finance a variety of public improvement projects which pledges the full faith and credit of the Village.

**GOAL**

The activity or function to which the village council and/or the department wants to direct the focus of their efforts.

**HEADLEE AMENDMENT**

The Headlee Amendment places an upper limit on the total amount of property taxes a Village can collect in the fiscal year. In effect, the Village cannot collect millage on the taxable value (TV) increase derived from existing property, which is in excess of the Headlee inflation factor plus the TV on new construction. This limit is accomplished by rolling back the operation millages which are at their authorized maximum, by the same percentage as the TV is over the Headlee allowable maximum. The Headlee Amendment limitation may be waived only by a vote of the electorate.

**INFRASTRUCTURE**

Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, lighting systems and parking lots and ramps.

**INTERGOVERNMENTAL GRANT**

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

**INTERGOVERNMENTAL REVENUE**

Revenue received from another government (grants, revenue sharing, Act 51, etc)

**INTERNAL SERVICE FUNDS**

Internal Service funds are established to finance and account for services and/or commodities furnished by a designated program to other programs within the Village. Since the services and commodities are supplied exclusively to programs under the Village jurisdiction, they are distinguishable from those services which are rendered to the public in general and which are accounted for in general, special revenue or enterprise funds. The Village of Quincy's Motor Pool Fund composes the internal service fund category.

**INVENTORY**

A detailed listing of property currently held by the government.

**LOCAL STREET FUND**

Receives all local street money paid to the cities by the State, accounts for all construction, maintenance, traffic services, and snow and ice control on all streets classified as local.

**LOCAL DEVELOPMENT FINANCE AUTHORITY (LDFA)**

Public Act 281 of 1986, as amended, allows for the creation of an authority that utilizes tax increment financing to fund public infrastructure improvements. The LDFA is targeted for

industrial areas. Funds may be used within that district or in improvements throughout the community that will benefit the LDFA.

#### **LEGAL LEVEL OF CONTROL**

The Village Manager is authorized to transfer budgeted amounts within departments within any fund; however, any revisions which alter the total expenditures of any fund or the transfer of funds between departments must be approved by the Village Council.

#### **MAJOR STREET FUND**

Used to account for the financial activity of the streets designated by the State of Michigan as major thoroughfares and the maintenance contract of the state trunklines.

#### **MICHIGAN UNIFORM ACCOUNTING AND BUDGETING ACT**

Provides for the formulation and establishment of uniform charts of accounts and reports for local units of government; to define local units of government; to provide for the books and accounts of local units of government; to provide for annual financial reports from local units of government; to provide for the administration of this act; to prescribe the powers and duties of the State Treasurer and the Attorney General; to provide penalties for violation of certain requirements of this act; to provide for meeting the expenses authorized by this act; to provide a uniform budgeting system for local units; and to prohibit deficit spending by local unit of government.

#### **MILL**

A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

#### **MILLAGE**

The total tax obligation per \$1,000 of assessed valuation of property.

#### **MODIFIED ACCRUAL ACCOUNTING**

A “basis of accounting” that determines when a transaction or event is recognized in the fund’s operating statements. Under the modified basis of accounting, revenues are recognized when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

#### **NPDES**

National Pollutant Discharge Elimination System. A permit issued by the State of Michigan for the wastewater treatment plant to discharge treated effluent in the State’s waters.

#### **OBJECTIVE**

The methods for which the goal is to be obtained. More defined definition to the goal and a focused effort.

#### **PERMANENT FUNDS**

Governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs (i.e., for the benefit of the government of its citizenry).

**PERSONAL SERVICES**

Items of expenditures in the operating budget for salaries and wages paid for services performed by Village employees, as well as the fringe benefit costs associated with Village employment.

**PROPOSED BUDGET**

Village's revenue and expenditure plan for the fiscal year as prepared and recommended by the Village Manager for the Village Council's consideration.

**PROPERTY TAX**

A tax based on the assessed value of property, either real or personal. Tax liability falls on the owner of record as of tax day. Real property includes all lands, buildings and fixtures on the land. Personal property is generally movable and not affixed to land. It includes equipment, furniture, electric and gas transmission and distribution equipment and the like.

**RESERVE**

Funds designated to be allocated in order to meet potential liabilities during the fiscal year.

**RESOLUTION**

Official action of a legislative body, primarily administrative or ministerial in nature.

**REVENUE BONDS**

Bonds that utilize specific revenue streams for repayment. The full faith and credit of the Village is not pledged for repayment. These types of bonds are primarily utilized in the Water and Sewer funds.

**REVENUE SHARING**

The State Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments as unrestricted revenues. The distribution of funds is authorized by the State Revenue Sharing Act, Public Act 140 of 1971, as amended (MCL 141.901).

**RISK MANAGEMENT**

An organized attempt to protect a government's assets against accidental loss in the most economical method.

**STATE EQUALIZED VALUATION (SEV)**

The assessed valuation of property in the Village as determined by the local assessor and then reviewed and adjusted, if necessary, by the county and state, to assure that it equals 50% of market value, as required by the State of Michigan.

**SURPLUS**

Prior years' earnings used to balance the current operating budget. An excess of the assets of a fund over its liabilities and reserves.

**TAXABLE VALUE**

Taxable value is simply the lesser of the assessed value or capped value.

**TAX BASE**

The total value of taxable property in the Village.

## **TAX INCREMENT FINANCING**

A tax incentive designed to attract business investment by the dedication of property tax revenue from the redevelopment of an area (tax increment district) to finance development related costs in that district. Tax increment financing divides tax revenue from the area into two categories: 1. taxes on the predevelopment value of the tax base that are kept by each taxing body; and 2. taxes from increased property values resulting from redevelopment that are deposited by some taxing entities in a tax increment fund and are used to finance public improvements in the redevelopment area. In Michigan, there are four different types of authorities with tax increment financing powers: tax increment finance authority (no longer an option for a new authority), Downtown Development Authority, Local Development Financing Authority, and Brownfield Redevelopment Authority.

## **TAX RATE**

An amount levied on assessed property value, real and personal, within the Village of Cadillac. The Village Council establishes the tax rate each year at budget time in order to finance various funds.

## **TRANSFER OF FUNDS**

A procedure established by the village and used to revise a budgeted amount after the budget has been adopted by the village council.

## **USER CHARGES (also known as User Fees)**

The payment of a fee for direct receipt of a public service by the party benefiting from their service.

## **VARIANCE**

Authorization for the construction of a structure or for the establishment of a use which is prohibited by a zoning ordinance. Generally, a variance may not be granted unless the literal enforcement of the zoning ordinance would cause a property owner “practical difficulties or unnecessary hardship.”

## **WWTP**

Initials for Wastewater Treatment Plant.

## **ZONING**

Division of a municipality into districts, the regulation of structures according to their construction, nature, and extent of use and the regulation of land according to nature and use.