

**Village of Posen  
 Official Proceedings of the Special Budget Meeting  
 December 19, 2013**

The Village of Posen Council met in special session to hold their annual budget meeting on December 19, 2013. The meeting was called to order by President Marilyn Kaszubowski at 6:00 p.m.

**Roll Call**

Trustees present: John Ataman, Kate Bruski, Dennis Chalupniczak David Krentz, Marge Nowak, and Laurie Wozniak

Absent:

Officers present: Marilyn Kaszubowski, Julie Patterson, and Marcia Urban

Others Present:

**Adoption of Agenda**

Moved by Bruski, seconded by Wozniak to adopt the agenda as presented. Motion carried unanimously.

**Appearing before the Council**

None

***New Business:***

**2013 Budget Amendments**

Moved by Bruski seconded by Nowak to approve the following 2013 Budget Amendments. Motion carried unanimously.

	<b>Actual through 12/31/13</b>	<b>2013 Adopted Budget</b>	<b>Variance (Over) Under</b>	<b>2013 Budget Amendments</b>	<b>2013 Amended Budget</b>
Councilmen Wages	\$5,400.00	\$5,500.00	100.00	(100.00)	\$5,400.00
Extra Meetings	\$180.00	\$250.00	70.00	(70.00)	\$180.00
Planning Commission Meetings	\$90.00	\$1,200.00	1,110.00	(1,110.00)	\$90.00
Planning Comm. Supplies	\$0.00	\$100.00	100.00	(100.00)	\$0.00
President's Wages	\$1,650.00	\$1,720.00	70.00	(70.00)	\$1,650.00
Extra meetings, mileage	\$35.00	\$50.00	15.00	(15.00)	\$35.00
Audit/Accounting	\$1,336.00	\$1,400.00	64.00	(64.00)	\$1,336.00

Clerk/Bookkeeper Wages	\$3,350.00	\$3,450.00	100.00	(100.00)	\$3,350.00
Office Supplies Expense	\$269.18	\$700.00	430.82	(430.82)	\$269.18
Extra Meetings/Mileage	\$40.00	\$40.00	0.00	0.00	\$40.00
Misc. & Cont. to other funds	\$358.30	\$400.00	41.70	(41.70)	\$358.30
Pension Plan	\$999.52	\$1,100.00	100.48	(100.48)	\$999.52
Treasurer's Wages	\$2,105.00	\$2,200.00	95.00	(95.00)	\$2,105.00
Bond & Office supplies	\$208.57	\$600.00	391.43	(391.43)	\$208.57
Mileage & Extra meetings	\$43.00	\$50.00	7.00	(7.00)	\$43.00
Postage	\$255.50	\$275.00	19.50	(19.50)	\$255.50
Wages-Medicare/ SS Tax	\$359.52	\$350.00	(9.52)	9.52	\$359.52
Village Hall expenses	\$96.89	\$200.00	103.11	(103.11)	\$96.89
Telephone Expense	\$285.89	\$300.00	14.11	(14.11)	\$285.89
Printing & Publishing	\$196.80	\$100.00	(96.80)	96.80	\$196.80
Building & Liability Ins.	\$3,477.00	\$3,600.00	123.00	(123.00)	\$3,477.00
Electricity - Hall	\$1,266.85	\$1,800.00	533.15	(533.15)	\$1,266.85
Natural Gas - Hall	\$1,428.43	\$1,500.00	71.57	(71.57)	\$1,428.43
Water Utility Expense	\$274.63	\$250.00	(24.63)	24.63	\$274.63
Repairs & Maintenance	\$20.00	\$250.00	230.00	(230.00)	\$20.00
Grass Removal	\$245.11	\$400.00	154.89	(154.89)	\$245.11
Water Hydrant fees	\$2,300.00	\$2,300.00	0.00	0.00	\$2,300.00
Legal Services	\$740.00	\$2,000.00	1,260.00	(1,260.00)	\$740.00
Recreational Field/Monument	\$0.00	\$200.00	200.00	(200.00)	\$0.00
Community Promotions	\$968.95	\$1,000.00	31.05	(31.05)	\$968.95
Zoning Administrator	\$900.00	\$900.00	0.00	0.00	\$900.00
Board of Appeals	\$280.00	\$500.00	220.00	(220.00)	\$280.00
Zoning Supplies	\$0.00	\$50.00	50.00	(50.00)	\$0.00
Legal Services - Zoning	\$0.00	\$0.00	0.00	0.00	\$0.00
Liquor Inspector	\$800.00	\$800.00	0.00	0.00	\$800.00
Office Expense	\$0.00	\$75.00	75.00	(75.00)	\$0.00
Sweeper Maintenance	\$0.00	\$50.00	50.00	(50.00)	\$0.00
Sidewalk Repair	\$90.00	\$0.00	(90.00)	90.00	\$90.00
Display Building	\$0.00	\$0.00	0.00	0.00	\$0.00
Village Property Assessments	\$633.96	\$633.96	0.00	0.00	\$633.96
Street Lights	\$7,948.32	\$7,500.00	(448.32)	448.32	\$7,948.32
Office Equipment	\$0.00	\$0.00	0.00	0.00	\$0.00
Building Repair	\$0.00	\$500.00	500.00	(500.00)	\$0.00
<b>Total</b>	<b>\$38,632.42</b>	<b>\$44,293.96</b>	<b>5,661.54</b>	<b>(5,661.54)</b>	<b>\$38,632.42</b>

**REVENUES: GENERAL FUND**

Taxes - Property	\$17,341.41	\$18,000.00	658.59	(\$658.59)	\$17,341.41
Taxes - Delinquent	\$43.72	\$2,100.00	2,056.28	(\$2,056.28)	\$43.72
State of Mich-METRO Act Rev.	\$1,337.23	\$1,300.00	(37.23)	\$37.23	\$1,337.23
State Sales Tax & Statutory Tax	\$17,217.00	\$16,500.00	(717.00)	\$717.00	\$17,217.00
Interest Income	\$138.87	\$175.00	36.13	(\$36.13)	\$138.87
Misc. Revenue	\$1,820.81	\$1,500.00	(320.81)	\$320.81	\$1,820.81
Food Vendor Permit Revenue	\$3,600.00	\$2,000.00	(1,600.00)	\$1,600.00	\$3,600.00
Liquor License Revenue	\$1,089.55	\$1,100.00	10.45	(\$10.45)	\$1,089.55
Fire Department Rent	\$1,200.00	\$2,000.00	800.00	(\$800.00)	\$1,200.00
<b>Total</b>	<b>\$43,788.59</b>	<b>\$44,675.00</b>	<b>\$886.41</b>	<b>(\$886.41)</b>	<b>\$43,788.59</b>

Total Revenue for 2013	\$43,788.59	\$44,675.00
Total Expenses for 2013	<u>\$38,632.42</u>	<u>\$44,293.96</u>
	<b>\$5,156.17</b>	\$381.04

	Actual thru 12/31/13	2013 Adopted Budget	2013 Budget Amendments	2013 Amended Budget
<b>MAJOR STREET FUND</b>				
<b>Revenues:</b>				
Michigan Transportation Fund (MTF)	\$20,564.50	\$20,000.00	(564.50)	\$20,564.50
Interest Income	\$1,153.18	\$500.00	(653.18)	\$1,153.18
Misc. Revenue	\$0.00	\$0.00	0.00	\$0.00
<b>Total</b>	<b>\$21,717.68</b>	<b>\$20,500.00</b>	<b>(1,217.68)</b>	<b>\$21,717.68</b>
<b>Expenditures:</b>				
Administrative Engineering	\$1,679.00	\$2,000.00	321.00	\$1,679.00
Construction	\$0.00	\$15,000.00	15,000.00	\$0.00
Maintenance & Sidewalks	\$3,425.68	\$3,000.00	(425.68)	\$3,425.68
Winter Maintenance	\$3,303.22	\$3,000.00	(303.22)	\$3,303.22
Transfers Out - Local	\$4,738.00	\$5,000.00	\$262.00	\$4,738.00
<b>Total</b>	<b>\$13,145.90</b>	<b>\$28,000.00</b>	<b>14,854.10</b>	<b>\$13,145.90</b>

Total Revenues for 2013	\$21,717.68
Total Expenses for 2013	<u>\$13,145.90</u>
<b>(Over) Under- Budget</b>	<b>\$8,571.78</b>

<b>LOCAL STREET FUND</b>	<b>Actual thru 12/31/13</b>	<b>2013 Adopted Budget</b>	<b>Variance (Over) Under</b>	<b>2013 Budget Amendments</b>	<b>2013 Amended Budget</b>
<b>Revenues:</b>					
Mich.Trans. Fund (MTF)	\$7,385.72	\$7,000.00	(\$385.72)	\$385.72	\$7,385.72
Transfer In - Major	\$4,738.00	\$5,000.00	\$262.00	(\$262.00)	\$4,738.00
Interest Income	\$29.79	\$35.00	\$5.21	(\$5.21)	\$29.79
<b>Total</b>	<b>\$12,153.51</b>	<b>\$12,035.00</b>	<b>(\$118.51)</b>	<b>\$118.51</b>	<b>\$12,153.51</b>
<b>Expenditures:</b>					
Administrative Engineering	\$844.00	\$1,000.00	\$156.00	(\$156.00)	\$844.00
Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance	\$550.44	\$200.00	(\$350.44)	\$350.44	\$550.44
Winter Maintenance	\$2,202.14	\$2,500.00	\$297.86	(\$297.86)	\$2,202.14
<b>Total</b>	<b>\$3,596.58</b>	<b>\$3,700.00</b>	<b>\$103.42</b>	<b>(\$103.42)</b>	<b>\$3,596.58</b>

Total Revenue for 2013                      \$12,153.51  
Total Expense for 2013                      \$3,596.58  
**(Over) Under- Budget**                      \$8,556.93

<b>WATER FUND</b>	<b>Actual Thru 12/31/13</b>	<b>2013 Adopted Budget</b>	<b>Variance (Over) Under</b>	<b>2013 Budget Amendments</b>	<b>2013 Amended Budget</b>
<b>Revenues:</b>					
Monthly Water Fees Revenue	\$38,866.52	\$35,000.00	(\$3,866.52)	\$3,866.52	\$38,866.52
Water Assessment Revenue	\$773.02	\$25,000.00	\$24,226.98	(\$24,226.98)	\$773.02
Misc Income (Hook-ups, turn offs, etc)	\$1,200.00	\$2,100.00	\$900.00	(\$900.00)	\$1,200.00
Hydrant Rental Fees	\$2,300.00	\$2,300.00	\$0.00	\$0.00	\$2,300.00
Interest Income	\$117.72	\$600.00	\$482.28	(\$482.28)	\$117.72
<b>Total</b>	<b>\$43,257.26</b>	<b>\$65,000.00</b>	<b>\$21,742.74</b>	<b>(\$21,742.74)</b>	<b>\$43,257.26</b>
<b>Expenditures:</b>					
Councilmen Meetings	\$0.00	\$180.00	\$180.00	(\$180.00)	\$0.00
President Meetings	\$0.00	\$35.00	\$35.00	(\$35.00)	\$0.00
Water Superintendant Salary	\$10,800.00	\$11,000.00	\$200.00	(\$200.00)	\$10,800.00
Accounting and Auditing	\$1,336.00	\$1,400.00	\$64.00	(\$64.00)	\$1,336.00

Clerk Salary	\$1,275.00	\$1,275.00	\$0.00	\$0.00	\$1,275.00
Office Supplies & Bond Testing & Annual License Fee	\$476.50	\$800.00	\$323.50	(\$323.50)	\$476.50
Pension Plan	\$1,355.47	\$2,300.00	\$944.53	(\$944.53)	\$1,355.47
Treasurer Wages & Meetings	\$50.64	\$50.00	(\$0.64)	\$0.64	\$50.64
Training and Mileage	\$844.00	\$800.00	(\$44.00)	\$44.00	\$844.00
I.T. Expense	\$0.00	\$200.00	\$200.00	(\$200.00)	\$0.00
Postage	\$307.60	\$300.00	(\$7.60)	\$7.60	\$307.60
Medicare & SS Taxes-Employer	\$440.38	\$300.00	(\$140.38)	\$140.38	\$440.38
Operating Supplies	\$838.57	\$900.00	\$61.43	(\$61.43)	\$838.57
Telephone Expense	\$103.09	\$1,500.00	\$1,396.91	(\$1,396.91)	\$103.09
Electric Expense-Wellhouse	\$472.10	\$500.00	\$27.90	(\$27.90)	\$472.10
Travel & Mileage Expense	\$4,861.96	\$4,000.00	(\$861.96)	\$861.96	\$4,861.96
Workers Comp Insurance	\$3,380.00	\$3,400.00	\$20.00	(\$20.00)	\$3,380.00
Snow & Grass Removal	\$658.00	\$600.00	(\$58.00)	\$58.00	\$658.00
Repairs Expense	\$0.00	\$300.00	\$300.00	(\$300.00)	\$0.00
Contractual Payments	\$1,660.08	\$4,000.00	\$2,339.92	(\$2,339.92)	\$1,660.08
Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Attorney Fees	\$31.20	\$50.00	\$18.80	(\$18.80)	\$31.20
Loan Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest Exp.-Rural Dev. Loan	\$7,000.00	\$6,000.00	(\$1,000.00)	\$1,000.00	\$7,000.00
<b>Total</b>	<b>\$10,236.25</b>	<b>\$20,500.00</b>	<b>\$10,263.75</b>	<b>(\$10,263.75)</b>	<b>\$10,236.25</b>
	<b>\$46,126.84</b>	<b>\$60,390.00</b>	<b>\$14,263.16</b>	<b>(\$14,263.16)</b>	<b>\$46,126.84</b>
Total Revenue for 2013	\$43,257.26				
Total Expense for 2013	\$46,126.84				
Net Income	(\$2,869.58)				

### Adoption of 2014 Budget

Moved by Krentz, seconded by Chalupniczak to adopt the following 2014 Budget. Motion carried unanimously.

Moved by Wozniak, seconded by Bruski to increase Wendy Robin's salary to \$475.00 per month from \$450.00. Motion carried unanimously.

	<b>Actual through 12/31/13</b>	<b>2014 Approved Budget</b>
Councilmen Wages	\$5,400.00	\$5,500.00
Extra Meetings	\$180.00	\$250.00
Planning Commission Meetings	\$90.00	\$1,200.00
Planning Comm. Supplies	\$0.00	\$100.00
President's Wages	\$1,650.00	\$1,720.00
Extra meetings, mileage	\$35.00	\$50.00
Audit/Accounting	\$1,336.00	\$250.00
Clerk/Bookkeeper Wages	\$3,350.00	\$3,450.00
Office Supplies Expense	\$269.18	\$700.00
Extra Meetings/Mileage	\$40.00	\$40.00
Misc. & Cont. to other funds	\$358.30	\$400.00
Pension Plan	\$999.52	\$1,000.00
Treasurer's Wages	\$2,105.00	\$2,200.00
Bond & Office supplies	\$208.57	\$600.00
Mileage & Extra meetings	\$43.00	\$50.00
Postage	\$255.50	\$350.00
Wages-Medicare/ SS Tax	\$359.52	\$360.00
Village Hall expenses	\$96.89	\$200.00
Telephone Expense	\$285.89	\$300.00
Printing & Publishing	\$196.80	\$100.00
Building & Liability Ins.	\$3,477.00	\$3,600.00
Electricity - Hall	\$1,266.85	\$1,500.00
Natural Gas - Hall	\$1,428.43	\$1,500.00
Water Utility Expense	\$274.63	\$275.00
Repairs & Maintenance	\$20.00	\$250.00
Grass Removal	\$245.11	\$400.00
Water Hydrant fees	\$2,300.00	\$2,300.00
Legal Services	\$740.00	\$1,500.00
Recreational Field/Monument	\$0.00	\$200.00
Community Promotions	\$968.95	\$1,500.00
Zoning Administrator	\$900.00	\$900.00
Board of Appeals	\$280.00	\$400.00
Zoning Supplies	\$0.00	\$50.00
Legal Services - Zoning	\$0.00	\$0.00
Liquor Inspector	\$800.00	\$800.00

Office Expense	\$0.00	\$75.00
Sweeper Maintenance	\$0.00	\$50.00
Sidewalk Repair	\$90.00	\$0.00
Display Building	\$0.00	\$300.00
Village Property Assessments	\$633.96	\$633.96
Street Lights	\$7,948.32	\$8,000.00
Office Equipment	\$0.00	\$0.00
Building Repair	\$0.00	\$500.00
<b>Total</b>	<b>\$38,632.42</b>	<b>\$43,553.96</b>

<b>Revenues</b>		
Taxes - Property	\$17,341.41	\$18,000.00
Taxes - Delinquent	\$43.72	\$2,100.00
State of Mich-METRO Act Rev.	\$1,337.23	\$1,300.00
State Sales Tax & Statutory Tax	\$17,217.00	\$17,000.00
Interest Income	\$138.87	\$150.00
Misc. Revenue	\$1,820.81	\$500.00
Food Vendor Permit Revenue	\$3,600.00	\$2,100.00
Liquor License Revenue	\$1,089.55	\$1,100.00
Fire Department Rent	\$1,200.00	\$0.00
<b>Total</b>	<b>\$43,788.59</b>	<b>\$42,250.00</b>

Total Revenue for 2013	\$43,788.59	<b>\$42,250.00</b>
Total Expenses for 2013	\$38,632.42	<b>\$43,553.96</b>
	<b>\$5,156.17</b>	<b>(\$1,303.96)</b>

	<b>Actual thru 12/31/13</b>	<b>2014 Approved Budget</b>
MAJOR STREET FUND		
<b>Revenues:</b>		
Michigan Transportation Fund (MTF)	\$20,564.50	\$20,500.00
Interest Income	\$1,153.18	\$500.00
Misc. Revenue	\$0.00	\$0.00
<b>Total</b>	<b>\$21,717.68</b>	<b>\$21,000.00</b>
<b>Expenditures:</b>		
Administrative Engineering	\$1,679.00	\$50,000.00
Construction	\$0.00	\$120,000.00
Maintenance & Sidewalks	\$3,425.68	\$5,000.00

Winter Maintenance	\$3,303.22	\$3,500.00
Transfers Out - Local	\$4,738.00	\$5,000.00
<b>Total</b>	<b>\$13,145.90</b>	<b>\$183,500.00</b>

Total Revenues for 2013	\$21,717.68	\$21,000.00
Total Expenses for 2013	<u>\$13,145.90</u>	<u>\$183,500.00</u>
<b>(Over) Under- Budget</b>	\$8,571.78	<b>(\$162,500.00)</b>

LOCAL STREET FUND	Actual thru 12/31/13	2014 Approved Budget
Revenues:		
Mich.Trans. Fund (MTF)	\$7,385.72	\$7,000.00
Transfer In - Major	\$4,738.00	\$5,000.00
Interest Income	\$29.79	\$30.00
Total	\$12,153.51	\$12,030.00

Expenditures:		
Administrative Engineering	\$844.00	\$1,000.00
Construction	\$0.00	\$5,000.00
Maintenance	\$550.44	\$300.00
Winter Maintenance	\$2,202.14	\$2,500.00
Total	\$3,596.58	\$8,800.00

Total Revenue for 2013	\$12,153.51	\$12,030.00
Total Expense for 2013	\$3,596.58	\$8,800.00
(Over) Under- Budget	\$8,556.93	\$3,230.00

WATER FUND	Actual Thru 12/31/13	2014 Approved Budget
Revenues:		
Monthly Water Fees Revenue	\$38,866.52	\$34,000.00
Water Assessment Revenue	\$773.02	\$25,000.00
Misc Income (Hook-ups, turn offs, etc)	\$1,200.00	\$1,500.00
Hydrant Rental Fees	\$2,300.00	\$2,300.00
Interest Income	\$117.72	\$700.00
Total	\$43,257.26	\$63,500.00



Expenditures:

Councilmen Meetings	\$0.00	\$180.00
President Meetings	\$0.00	\$35.00
Water Superintendant Salary	\$10,800.00	\$11,100.00
Accounting and Auditing	\$1,336.00	\$250.00
Clerk Salary	\$1,275.00	\$1,275.00
Office Supplies & Bond	\$476.50	\$950.00
Testing & Annual License Fee	\$1,355.47	\$1,250.00
Pension Plan	\$50.64	\$55.00
Treasurer Wages & Meetings	\$844.00	\$850.00
Training and Mileage	\$0.00	\$200.00
I.T. Expense	\$307.60	\$1,400.00
Postage	\$440.38	\$500.00
Medicare & SS Taxes-Employer	\$838.57	\$1,000.00
Operating Supplies	\$103.09	\$1,500.00
Telephone Expense	\$472.10	\$475.00
Electric Expense-Wellhouse	\$4,861.96	\$4,900.00
Travel & Mileage Expense	\$3,380.00	\$3,380.00
Workers Comp Insurance	\$658.00	\$700.00
Snow & Grass Removal	\$0.00	\$0.00
Repairs Expense	\$1,660.08	\$4,000.00
Contractual Payments	\$0.00	\$2,300.00
Printing & Publishing	\$31.20	\$50.00
Attorney Fees	\$0.00	\$0.00
Loan Payment	\$7,000.00	\$7,000.00
Interest Exp.-Rural Dev. Loan	\$10,236.25	\$20,140.00
Total	\$46,126.84	\$63,490.00
Total Revenue for 2013	\$43,257.26	\$63,500.00
Total Expense for 2013	\$46,126.84	\$63,490.00
Net Income	(\$2,869.58)	\$10.00

**Accounts Payable**

Moved by Wozniak, seconded by Nowak to approve the following bills for payment for the remaining month of December 2013. Motion carried unanimously.

<u>Ck#</u>	<u>General Fund</u>	<u>Amount</u>
4158	Internal Revenue Service, for 4th Qtr payroll taxes	\$385.89
4159	MetLife, for 4th Qtr Pension	\$463.06
4160	John Ataman, for budget meeting	\$30.00
4161	Kate Bruski, for budget meeting	\$30.00
4162	Dennis Chalupniczak, for budget meeting	\$30.00
4163	Marilyn Kaszubowski, for budget meeting	\$35.00
4164	David Krentz, for budget meeting	\$30.00
4165	Marge Nowak, for budget meeting	\$30.00
4166	Julie Patterson, for budget meeting	\$40.00
4167	Marcia Urban, for budget meeting	\$30.00
4168	Loretta Wozniak, for budget meeting	\$30.00
4169	<b>VOID</b>	
	<b>TOTAL</b>	<b>\$1,133.95</b>

<u>Ck#</u>	<u>Local Street Fund</u>	<u>Amount</u>
	NONE	
	<b>TOTAL</b>	<b>\$0.00</b>

<u>Ck#</u>	<u>Major Street Fund</u>	<u>Amount</u>
1385	Village of Posen, to transfer annual amount to Local Street	<u>\$4,738.00</u>
	<b>TOTAL</b>	<b>\$4,738.00</b>

<u>Ck#</u>	<u>Water Project Fund</u>	<u>Amount</u>
1600	Internal Revenue Service, for 4th Qtr Payroll taxes	\$489.58
1601	METLIFE, for 4th Qtr Pension	\$19.68
1602	ETNA Supply Company, for Calcium Chloride	\$82.43
1603	Wendy Robins, for bi-weekly payroll	\$386.02
	<b>TOTAL</b>	<b>\$977.71</b>

Moved by Ataman, seconded by Bruski that there being no further business to come before the Council, the President adjourned the meeting at 7:15 p.m. Motion carried unanimously. The next meeting will be held on Monday, January 13, 2014 at 6:00 p.m.

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Julia Patterson  
Clerk

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Marilyn Kaszubowski  
President