

# FOWLER VILLAGE COUNCIL

President  
Vernon J. Thelen  
President Pro-Tem  
Mike Porter  
Trustees  
Codi Schrauben  
Brad Rhynard  
Dan Schmitt  
Rick Fink  
Melissa Humphrey

Treasurer  
John C. Rademacher  
Clerk  
Rhonda Feldpausch  
DPW Employees  
Vern Feldpausch  
Brad Smith

DATE: AUGUST 16, 2023

The Fowler Village Council met for a Special Meeting on Wednesday, August 16, 2023 at 7:00 PM with Trustee Rick Fink presiding.

PLEDGE OF ALLEGIANCE AND ROLL CALL

The pledge of allegiance was given to the flag. Roll was called and a quorum reported. Present: Codi Schrauben, Dan Schmitt, Brad Rhynard, Rick Fink, John Rademacher, and Rhonda Feldpausch. Absent: Mike Porter, John Rademacher and Vern Thelen.

VILLAGE PERSONNEL

None.

VISITORS

None.

AGENDA

**BOARD ACTION:** Trustee Rhynard moved, supported by Trustee Schrauben, to approve the agenda as presented. Motion carried.

WATER SYSTEM FUND DEFICIT ELIMINATION PLAN RESOLUTION

**BOARD ACTION:** Trustee Humphrey moved, supported by Trustee Schmitt, to adopt Resolution #2023-03; A Resolution to Adopt the Water System Fund Deficit Elimination Plan (attached).

Roll Call

Aye: Schrauben, Rhynard, Schmitt, Fink and Humphrey

Nay: None

Absent: V. Thelen and Porter

ADJOURNMENT

**BOARD ACTION:** Trustee Rhynard moved, supported by Trustee Humphrey, to adjourn the meeting. Motion carried.

Adjournment 7:06 PM

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Rhonda Feldpausch, Village Clerk

# VILLAGE OF FOWLER

## RESOLUTION #2023-03

### RESOLUTION TO ADOPT THE WATER SYSTEM FUND DEFICIT ELIMINATION PLAN

**WHEREAS** Village of Fowler’s Water System Fund has a \$211,633 deficit fund balance on December 31, 2021; and

**WHEREAS** 1971 PA 140 requires that a Deficit Elimination Plan be formulated by the local unit of government and filed with the Michigan Department of Treasury;

**NOW THEREFORE, IT IS RESOLVED** that the Village of Fowler’s legislative body adopts the following as the Village of Fowler’s Water System Fund Deficit Elimination Plan (to recognize the \$300,000 loan from the Sewer System Fund to the Water System Fund as an advance as it won’t be paid back within the following year; therefore, the current assets are greater than current liabilities):

**Village of Fowler  
Statement of Net Position  
Proprietary Funds  
December 31, 2023**

	Business-type Activities - Enterprise Funds		
	Sewer System	Water System	Total Enterprise Funds
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash and investments	\$ 253,879	\$ 48,304	\$ 302,183
Receivables	70,797	46,600	117,397
<b>Total Current Assets</b>	324,676	94,904	419,580
<i>Noncurrent Assets</i>			
Advance to Other Funds	✔ 300,000	--	✔ 300,000
Capital assets not being depreciated	31,043	430,999	462,042
Capital assets being depreciated, net	145,638	787,339	932,977
<b>Total Assets</b>	801,357	1,313,242	2,114,599
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Accounts payable	3,046	5,284	8,330
Accrued interest	--	1,253	1,253
Current portion of long-term debt	--	40,000	40,000
<b>Total Current Liabilities</b>	3,046	46,537	49,583
<i>Noncurrent Liabilities</i>			
Advance from Other Funds	--	✔ 300,000	✔ 300,000
Long-term debt	--	195,855	195,855
<b>Total Liabilities</b>	3,046	542,392	545,438
<b>NET POSITION</b>			
Net investment in capital assets	176,681	982,483	1,159,164
<i>Unrestricted</i>	621,630	(211,633)	409,997
<b>Total Net Position</b>	\$ 798,311	\$ 770,850	\$ 1,569,161

**Village of Fowler**

**Projected Budget**

	Jan - Dec 22	Jan - Dec 23	Jan - Dec 24	Jan - Dec 25	Jan - Dec 26	Jan - Dec 27	Jan - Dec 28
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>OPERATING REVENUES</b>							
<b>Charges for services</b>							
Usage Fees	\$170,000.00	\$170,000.00	\$170,000.00	\$175,100.00	\$180,400.00	\$185,000.00	\$190,000.00
Usage penalties	\$2,000.00	\$2,000.00	\$2,000.00	\$2,060.00	\$2,122.00	\$2,200.00	\$2,300.00
Hook-ups	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Meter Income	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
<b>Total Charges for services</b>	\$173,600.00	\$173,600.00	\$173,600.00	\$178,760.00	\$184,122.00	\$188,800.00	\$193,900.00
Water Tower Lease/Rent	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
<b>Total OPERATING REVENUES</b>	\$178,100.00	\$178,100.00	\$178,100.00	\$183,260.00	\$188,622.00	\$193,300.00	\$198,400.00
<b>Total Income</b>	\$178,100.00	\$178,100.00	\$178,100.00	\$183,260.00	\$188,622.00	\$193,300.00	\$198,400.00
<b>Expense</b>							
<b>Operating Expenses</b>							
<b>Public Works</b>							
<b>Labor Charges</b>							
Salaries - DPW	\$15,000.00	\$15,000.00	\$15,000.00	\$15,450.00	\$15,915.00	\$15,450.00	\$15,450.00
Salaries - Clerk	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
<b>Total Labor Charges</b>	\$22,000.00	\$22,000.00	\$22,000.00	\$22,450.00	\$22,915.00	\$22,450.00	\$22,450.00
Supplies	\$12,000.00	\$12,000.00	\$12,000.00	\$12,360.00	\$12,730.00	\$12,800.00	\$12,950.00
Contractual Services	\$5,000.00	\$5,000.00	\$5,000.00	\$5,150.00	\$5,200.00	\$5,300.00	\$5,400.00
Utilities - Gas & Electric	\$11,000.00	\$11,000.00	\$11,000.00	\$11,330.00	\$11,700.00	\$11,750.00	\$11,800.00
Telephone	\$1,500.00	\$1,500.00	\$1,500.00	\$1,545.00	\$1,590.00	\$1,650.00	\$1,725.00
Water Meters	\$4,000.00	\$4,000.00	\$4,000.00	\$4,120.00	\$4,250.00	\$4,325.00	\$4,400.00
Equipment Repair	\$2,000.00	\$2,000.00	\$2,000.00	\$2,060.00	\$2,100.00	\$2,250.00	\$2,425.00
Equipment Rental	\$8,000.00	\$8,000.00	\$8,000.00	\$8,240.00	\$8,500.00	\$8,650.00	\$8,800.00
Insurance	\$2,500.00	\$2,500.00	\$2,500.00	\$2,575.00	\$2,600.00	\$2,725.00	\$2,750.00
Other Chg							
Fees & Subscriptions	\$3,000.00	\$3,000.00	\$3,000.00	\$3,090.00	\$3,100.00	\$3,200.00	\$3,300.00
Miscellaneous	\$10,500.00	\$10,500.00	\$10,500.00	\$10,815.00	\$11,150.00	\$11,250.00	\$11,400.00
<b>Total Other Chg</b>	\$13,500.00	\$13,500.00	\$13,500.00	\$13,905.00	\$14,250.00	\$14,450.00	\$14,700.00
<b>Total Public Works</b>	\$81,500.00	\$81,500.00	\$81,500.00	\$83,735.00	\$85,835.00	\$86,350.00	\$87,400.00
<b>Total Operating Expenses</b>	\$81,500.00	\$81,500.00	\$81,500.00	\$83,735.00	\$85,835.00	\$86,350.00	\$87,400.00
<b>Total Expense</b>	\$81,500.00	\$81,500.00	\$81,500.00	\$83,735.00	\$85,835.00	\$86,350.00	\$87,400.00
<b>Net Ordinary Income</b>	\$96,600.00	\$96,600.00	\$96,600.00	\$99,525.00	\$102,787.00	\$106,950.00	\$111,000.00
<b>Other Income/Expense</b>							
<b>Other Income</b>							
<b>NONOPERATING REVENUES</b>							
Interest Income	\$1,250.00	\$1,250.00	\$1,250.00	\$1,287.00	\$1,300.00	\$1,350.00	\$1,375.00
<b>Total NONOPERATING REVENUES</b>	\$1,250.00	\$1,250.00	\$1,250.00	\$1,287.00	\$1,300.00	\$1,350.00	\$1,375.00
<b>Total Other Income</b>	\$1,250.00	\$1,250.00	\$1,250.00	\$1,287.00	\$1,300.00	\$1,350.00	\$1,375.00
<b>Other Expense</b>							
Sanitary Sewer	\$50,000.00	\$50,000.00	\$50,000.00	\$55,000.00	\$55,000.00	\$65,000.00	\$75,000.00
Interest-Treatment Plant	\$3,400.00	\$3,400.00	\$3,400.00	\$2,500.00	\$1,700.00	\$700.00	\$0.00
Principal Treatment Plant Bond	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$45,000.00	\$31,000.00	\$0.00
<b>Total Other Expense</b>	\$93,400.00	\$93,400.00	\$93,400.00	\$97,500.00	\$101,700.00	\$96,700.00	\$75,000.00
<b>Net Other Income</b>	-\$92,150.00	-\$92,150.00	-\$92,150.00	-\$96,213.00	-\$100,400.00	-\$95,350.00	-\$73,625.00
<b>Net Income</b>	\$4,450.00	\$4,450.00	\$4,450.00	\$3,312.00	\$2,387.00	\$11,600.00	\$37,375.00

**Village of Fowler  
Projected 2028 Balance Sheet**

		Dec 31, 28
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
<b>Cash &amp; Cash Equivalents</b>		
	Checking Regular-Huntington	\$52,178.25
	Petty Cash	\$25.00
	<b>Total Cash &amp; Cash Equivalents</b>	<b>\$52,203.25</b>
<b>Investments</b>		
	MBIA Savings	\$130,119.11
	<b>Total Investments</b>	<b>\$130,119.11</b>
	<b>Total Checking/Savings</b>	<b>\$182,322.36</b>
	<b>Total Current Assets</b>	<b>\$182,322.36</b>
<b>Fixed Assets</b>		
<b>Noncurrent assets</b>		
	Capital Asset -Not depreciated)	\$7,000.00
	<b>Total Noncurrent assets</b>	<b>\$7,000.00</b>
<b>Capital Asset -Net Depreciation</b>		
	Equipment	\$21,391.00
	Treatment Plant	\$894,980.00
	Improvements	\$390,063.13
	Water Plant	\$1,193,708.00
	Buildings	\$17,967.00
	Accumulated Depreciation	-\$1,691,274.16
	Treatment Plant - CIP	\$428,965.10
	<b>Net Assets</b>	<b>-\$39,495.92</b>
	<b>Total Capital Asset -Net Depreciation</b>	<b>\$1,216,304.15</b>
	<b>Total Fixed Assets</b>	<b>\$1,223,304.15</b>
	<b>TOTAL ASSETS</b>	<b>\$1,405,626.51</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Other Current Liabilities</b>		
	Sanitary Sewer Fund Loan	\$0.00
	<b>Total Other Current Liabilities</b>	<b>\$0.00</b>
	<b>Total Current Liabilities</b>	<b>\$0.00</b>
<b>Long Term Liabilities</b>		
	Bonds Payable - Treatment Plant	\$0.00
	<b>Total Long Term Liabilities</b>	<b>\$0.00</b>
	<b>Total Liabilities</b>	<b>\$0.00</b>
<b>Equity</b>		
	Contrib. Cap Develop	-\$536,189.00
	Contributed Cap Cust.	\$6,469.00
	Contributed Cap. Fed	\$246,000.00
	Opening Bal Equity	\$87,694.08
	<b>CHANGE IN NET POSITION</b>	<b>\$1,045,763.39</b>
	<b>Net Income</b>	<b>\$60,034.04</b>
	<b>Total Equity</b>	<b>\$909,771.51</b>
	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$909,771.51</b>

**BE IT FURTHER RESOLVED** that the Fowler Village Clerk submits the Water System Fund Deficit Elimination Plan to the Michigan Department of Treasury for certification.

At a special meeting of the Village Council of the Village of Fowler held on August 16, 2023, adoption of the foregoing resolution was moved by Trustee Humphrey and supported by Trustee Schmitt.

Voting for: Schrauben, Rhynard, Schmitt, Fink and Humphrey

Voting against: None

Absent: Porter and Thelen

STATE OF MICHIGAN  
COUNTY OF CLINTON

I, Rhonda Feldpausch, Fowler Village Clerk, do hereby certify that the foregoing Resolution was duly adopted by the municipality of Village of Fowler and is on file in the records of this office.

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Rhonda Feldpausch  
Fowler Village Clerk