

WATERTOWN CHARTER TOWNSHIP

GENERAL FUND BUDGET SUMMARY FISCAL YEAR 2015

	Estimated for Year End 2014	Budgeted for FY 2015
Revenue:		
General	\$2,225,833	\$2,085,489
Cemetery	\$10,200	\$10,500
Planning & Zoning	\$83,778	\$72,985
Parks & Recreation	\$6,100	\$5,500
Total General Fund Revenues	\$2,325,911	\$2,174,474
Expenses:		
Township Trustees	\$44,391	\$50,430
Supervisor's Office	\$29,065	\$30,916
Elections	\$13,600	\$2,800
Assessing	\$64,742	\$67,670
Attorney's Fees	\$24,000	\$30,000
Clerk's Office	\$71,420	\$71,974
Board of Review	\$2,139	\$3,544
Treasurer's Office	\$74,401	\$76,034
General Office & Support Staff	\$408,327	\$443,821
Building & Grounds	\$153,146	\$167,301
Other Properties	\$325,302	\$180,826
Cemetery Operations	\$12,612	\$51,862
Public Health & Safety	\$352,053	\$354,100
Building Department	\$456	\$375
Planning & Zoning	\$165,986	\$180,690
Drains at Large	\$13,908	\$20,500
Highways & Roads	\$230,000	\$200,000
Street Lights	\$25,808	\$26,496
Parks & Recreation Operations	\$7,025	\$9,425
Employee Benefits	\$10,800	\$11,400
Insurance & Bonds	\$10,611	\$11,350
Fees, Refunds & Contingencies	\$25,060	\$40,060
Capital Improvements.	\$50,000	\$75,000
Wacousta Road Bond Expenses	\$33,428	\$32,390
Stoll Road Bond Expenses	\$50,891	\$44,535
General Funds Trans, to Other Funds	\$0	\$0
Total General Fund Expenses	\$2,199,169	\$2,183,499
Fund Balance as of Fiscal Year 2013	\$2,641,656	
Estimated Fund Balance Fiscal Year 2014	\$2,768,398	
Estimated Fund Balance Fiscal Year 2015		\$2,759,373

WATERTOWN CHARTER TOWNSHIP
TOWNSHIP IMPROVEMENT REVOLVING FUND
BUDGET SUMMARY
FISCAL YEAR 2015

	Estimated for Year End 2014	Budgeted for FY 2015
Township Improvement Revenues		
Special Assessments	\$0	\$0
Interest Income	\$200	\$300
Transfers In from Other Funds	\$0	\$0
Fund Balance Transfer	\$0	\$0
Total Township Improvement Revenues	\$200	\$300
Expenses:		
Professional Sves - Engineer	\$0	\$0
Professional Sves - Clinton Co.	\$0	\$0
Board of Water & Light	\$0	\$0
Misc. Bank Charges	\$0	\$0
Transfer Out to Other Funds	\$0	\$0
Total Township Improvement Expenses	\$0	\$0

Fund Balance as of Fiscal Year 2013	\$222,115	
Estimated Fund Balance Fiscal Year 2014	\$222,315	
Estimated Fund Balance Fiscal Year 2015		\$222,615

WATERTOWN CHARTER TOWNSHIP

**CEMETERY IMPROVEMENT
BUDGET SUMMARY
FISCAL YEAR 2015**

	Estimated for Year End 2014	Budgeted for FY 2015
Cemetery Improvement Revenues		
Burial Rights Transfer Fee	\$0	\$0
Lot Sales	\$2,500	\$2,500
Interest Income	\$50	\$75
Transfers In from Other Funds	\$0	\$0
Total Cemetery Improvement Revenue	\$2,550	\$2,575
Fund Balance Transfer	\$0	\$0
Total Cemetery Improvement Revenues	\$2,550	\$2,575
Expenses:		
Other Expenses	\$0	\$0
Buy Back Cemetery Lots	\$0	\$0
Cemetery Capital Outlay	\$0	\$0
Transfer Out to Other Funds	\$5,000	\$5,000
Total Cemetery Improvement Expenses	\$5,000	\$5,000

Fund Balance as of Fiscal Year 2013	\$69,936	
Estimated Fund Balance Fiscal Year 2014	\$57,486	
Estimated Fund Balance Fiscal Year 2015		\$50,061

WATERTOWN CHARTER TOWNSHIP

SEWER FUND BUDGET SUMMARY FISCAL YEAR 2015

	Estimated for Year End 2014	Budgeted for FY 2015
Revenue:		
Sewer Permits	\$1,400	\$1,400
Airport-Westwinds Special Assessment	\$25,000	\$21,700
Gd River-03 Special Assessment	\$34,603	\$34,602
Stoll Road Special Assessment	\$121,142	\$118,302
Sewer Hookup Fees	\$74,050	\$73,900
Sewer Billings	\$348,840	\$376,580
Industrial Pretreatment Fees	\$7,300	\$7,300
NSF Charges	\$0	\$0
Late Payment Charges	\$2,500	\$2,000
Interest Income	\$5,000	\$4,000
Airport/Westwinds Interest Income	\$10,462	\$8,744
Stoll Road Interest	\$46,324	\$39,583
Gd River-03 Interest	\$10,000	\$6,253
Interest from Hook-up Fees	\$2,235	\$1,833
Transfer from Sewer Fund-5% to GF	\$500	\$0
Fund Balance Refund from SCCMUA	\$5,000	\$0
Total Sewer Fund Revenues	\$694,356	\$696,197
Expenses:		
Supplies	\$300	\$300
Postage	\$650	\$650
Computer Maintenance	\$345	\$2,000
Attorney Services	\$0	\$0
Engineering Services	\$0	\$0
Industrial Pretreatment Charges	\$2,000	\$2,000
Sewer Extension- Twp share of Construction	\$0	\$0
Miscellaneous Bank Charges	\$15	\$15
Lakeside Presrv Hook up refunds to developer	\$7,500	\$5,000
Special Assessment paid by Township	\$18,988	\$18,289
Property taxes Link at Royal Scott	\$42,067	\$0
Purchase of Links at Royal Scott	\$85,000	\$0
Maintenance & Repair of Sewer Lines	\$0	\$0
Transfer Out to Other Funds-5% to GF	\$0	\$0
Airport/Westwinds Debt Service	\$83,034	\$79,680
Sewer Plant Administration	\$335,921	\$329,652
Grand River Ex-03 Debt Service	\$30,493	\$29,592
State Stoll Sewer Expenses	\$192,080	\$170,806
Total Sewer Fund Expenses	\$798,393	\$637,984

Fund Balance as of Fiscal Year 2013	\$1,304,299	
Estimated Fund Balance Fiscal Year 2014	\$1,504,336	
Estimated Fund Balance Fiscal Year 2015		\$1,710,964

Fund Balance Estimate does not include the value of Sewer lines, SCCMUA investment, or value of Special Assessments.

WATERTOWN CHARTER TOWNSHIP

WATER FUND BUDGET SUMMARY FISCAL YEAR 2015

	Estimated for Year End 2014	Budgeted for FY 2015
Revenue:		
Fire Hydrant User Fees	\$81,291	\$90,592
Gd River-03 Special Assessment	\$57,886	\$49,623
Stoll Road-Special Assessment	\$27,000	\$24,086
Hookup Fees	\$31,680	\$33,000
Interest Income	\$900	\$800
Gd River-03 Interest	\$14,489	\$9,936
Stoll Road-Interest	\$10,000	\$8,059
5% revenue for General Fund	\$0	\$0
Total Water Fund Revenues	\$223,246	\$216,096
Expenses:		
General Water Fund Expenses	\$4,068	\$4,336
Fire Hydrant Charges	\$82,553	\$89,712
Debt Service Gd River-03	\$98,445	\$95,145
Debt Service Stoll Road	\$32,779	\$31,812
Total Water Fund Expenses	\$217,845	\$221,005
Fund Balance as of Fiscal Year 2013	\$397,332	
Estimated Fund Balance Fiscal Year 2014	\$402,733	
Estimated Fund Balance Fiscal Year 2015		\$397,824

2015 FINAL BUDGET

Department: General Fund Revenues Page 1 of 4								
Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Revenue Calculation
101402	CURRENT PROPERTY TAXES	1,088,501.47	1,121,217.00	1,122,811.00	1,139,584.00	1,139,584.00	1,139,584.00	
101405	TAX ADMINISTRATION FEES	91,039.56	93,125.00	93,125.00	95,300.00	95,300.00	95,300.00	
101405.001	STATE REIMBURSEMENT SUMMER TAXES	6,900.00	6,915.00	6,915.00	7,157.00	7,157.00	7,157.00	
101412	DELINQUENT REAL PROP TAX	0.00	0.00	0.00	0.00	0.00	0.00	
101414	MOBILE HOME PARK TAXES	450.00	450.00	450.00	450.00	450.00	450.00	
101420	DELINQUENT PERSONAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	
101425.001	SPECIAL ASSESSMENT WACOUSTA ROAD PAVING TRANSFER FROM SAVINGS	19,177.09	17,393.00	18,700.00	16,947.00 9,221.00	16,947.00 9,221.00	16,947.00 9,221.00	Total Expenses \$32,390 Total Cash savings : \$1496.75 Total Investments: \$20,654.79 - transfer of \$9,221
101425.002	SPECIAL ASSESSMENT-STOLL ROAD PAVING	41,627.66	32,904.00	35,000.00	32,336.00 1,280.00	32,336.00 1,280.00	32,336.00 1,280.00	Total Expenses: \$44,435 Total Cash Savings: \$3,227.16 Total Investments: \$191,744.72 - transfer of \$1280
101445	PENALTY & INTEREST-TAXES	2,887.47	5,000.00	4,100.00	4,000.00	4,000.00	4,000.00	
101451	FRANCHISE FEES - CABLEVISION	23,518.17	20,000.00	23,000.00	23,000.00	23,000.00	23,000.00	
101452	FRANCHISE FEES - ELECTRICITY BOARD OF WATER & LIGHT	73,091.24	47,000.00	65,000.00	60,000.00	60,000.00	60,000.00	
101453	LANDFILL FEES-ACT 66 of 1990	48,000.00	45,000.00	48,000.00	18,000.00	18,000.00	18,000.00	Minimum payments required for closed Landfill

2015 FINAL BUDGET

Department: General Fund Revenues Page 2 of 4								
Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Revenue Calculation
101454	COMMUNICATIONS RIGHT OF WAY	0.00	0.00	0.00	0.00	0.00	0.00	
101454 .001	METRO ACT	6,528.96	6,300.00	6,300.00	6,300.00	6,300.00	6,300.00	
101455	AT&T FRANCHISE FEE	0.00	0.00	0.07	0.00	0.00	0.00	
101574	STATE REVENUE SHARING	362,081.00	361,874.00	363,367.00	372,000.00	372,000.00	372,000.00	estimated as of 8-14-14
101620 .001	SPECIAL BOARD OF TRUSTEES MEETING	0.00	0.00	0.00	0.00	0.00	0.00	
101626 .100	CHARGES-SERVICES RENDERED	53.60	125.00	105.00	105.00	105.00	105.00	
101630	CHARGES-FIRE RUNS	13,850.00	8,000.00	7,000.00	6,000.00	6,000.00	6,000.00	Drastically reduced number of calls
101630 .001	FIRE RUNS CHARGES FROM COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	
101632	NSF SERVICE CHARGE	35.00	105.00	200.00	105.00	105.00	105.00	
101640	ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
101641	LAND DIVISION FEE	500.00	200.00	300.00	200.00	200.00	200.00	
101655 .002	LATE CHARGE - FIRE RUNS	325.00	0.00	50.00	0.00	0.00	0.00	
101665	INTEREST	17,393.32	33,000.00	30,000.00	30,000.00	30,000.00	30,000.00	General Fund Interest
101665 .013	INTEREST WACOUSTA RD PAVING	6,979.52	7,298.00	7,800.00	6,221.00	6,221.00	6,221.00	Bond Account
101.665 .014	INTEREST-STOLL ROAD PAVING	16,984.19	12,582.00	16,000.00	10,819.00	10,819.00	10,819.00	Actual amount to be collected v unbudgeted prepayments

2015 FINAL BUDGET

Department: General Fund Revenues
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Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	of Revenue Calculation
101667	RENTAL HOUSE RENT	0.00	0.00	0.00	0.00	0.00	0.00	
101669	DOPPLER TOWER LAND RENT	7,800.00	7,800.00	7,800.00	7,800.00	7,800.00	7,800.00	
101672 .028	SPECIAL ASSESSMENTS- WESTWINDS STREET LIGHTS	2,063.10	1,815.00	2,063.10	2,068.00	2,068.00	2,068.00	
101672 .029	SPECIAL ASSESSMENTS- WATERFRONT FARMS ST LTS	1,287.00	1,287.00	1,287.00	1,322.00	1,322.00	1,322.00	
101672 .030	SPECIAL ASSESSMENTS-ST.LTS WATERTOWN ON THE MDWS	892.71	840.00	892.71	877.00	877.00	877.00	
101672 .031	SPECIAL ASSESSMENT HIDDEN LAKES STREET LIGHTS	2,335.65	2,139.00	2,335.65	2,018.00	2,018.00	2,018.00	
101672 .032	SPECIAL ASSESSMENT-ST LTS KLEIN FARM ESTATES	440.88	438.00	440.88	424.00	424.00	424.00	
101672 .033	SPECIAL ASSESSMENT-ST LTS ROSEWOOD HILLS	1,365.26	1,328.00	1,365.26	1,263.00	1,263.00	1,263.00	
101672 .034	SPECIAL ASSESSMENT-ST LTS LAKESIDE PRESERVE	13,881.60	13,496.00	13,881.60	13,410.00	13,410.00	13,410.00	
101672 .035	SPECIAL ASSESSMENT-ST LTS DEER CREEK	0.00	0.00	0.00	0.00	0.00	0.00	
101672 .036	SPECIAL ASSESSMENT-ST LTS NOTTINGHAM FIELDS	1,936.40	846.00	759.00	805.00	805.00	805.00	Add revenue for Summer Lane Light 361.00 See expenses for same

2015 FINAL BUDGET

Department: General Fund Revenues
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Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Revenue Calculation
101673	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	
101675	PRIVATE DONATIONS	6,135.50	0.00	3,200.00	0.00	0.00	0.00	
101675 .001	PRIVATE DONATIONS-LGRFA	0.00	0.00	0.00	0.00	0.00	0.00	
101676	REIMBURSEMENTS	204.94	0.00	68.34	0.00	0.00	0.00	
101676 .001	ELECTION EXPENSE REIMBURSEMENTS	0.00	0.00	1,500.00	0.00	0.00	0.00	
101687	REFUNDS AND REBATES	358.21	0.00	0.00	0.00	0.00	0.00	
101687 .001	LGRFA FUND BALANCE REFUND	0.00	0.00	0.00	0.00	0.00	0.00	
101695	JUNK DAY REIMB MONEY W/G LANDFILL TRUST	1,697.62	1,750.00	1,700.00	1,750.00	1,750.00	1,750.00	
101695 .001	SALE OF IMMATERIAL ASSETS	105.00	0.00	0.00	0.00	0.00	0.00	
101695 .002	GRANGER TRUST INSURANCE REIMBURSEMENT	0.00	0.00	316.00	0.00	0.00	0.00	NEW ACCT. SHOULD BE \$316 YEARLY
101697	TRANSFERS IN FROM OTHER FUNDS	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	Transfer from cemetery perpetual fund for summer help.
101697 .004	TRANSFER IN FROM RESERVES	0.00	25,000.00	25,000.00	50,000.00	50,000.00	50,000.00	Transfer from reserves for Looking Glass Pavillion, Cemetery survey and Ordinance Codification update
101699	FUND BALANCE TRANSFER	0.00	313,858.08	310,000.00	159,727.00	159,727.00	159,727.00	Reserve costs for Bond payments for Westwind and State/Stoll Road properties.
101699 .005	5% SEWER REVENUE FOR GENERAL FUND	21,842.43	0.00	0.00	0.00	0.00	0.00	Review for 2014
101699 .006	5% WATER REVENUE FOR GENERAL FUND	2,891.00	0.00	0.00	0.00	0.00	0.00	Review for 2014
TOTAL GENERAL REVENUES		1,890,160.55	2,194,085.08	2,225,832.61	2,085,489.00	2,085,489.00	2,085,489.00	

2015 FINAL BUDGET

General Revenue Transfers
Page 1 of 1

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Revenue Calculation
101699	TRANSFER TO CEMETERY	(6,035.58)	861.50					
101699	TRANSFER TO PLANNING, ZONING & BUILDING	81,539.35	96,316.25					
101699	TRANSFER TO PARKS & RECREATION	(1,766.57)	5,629.26					
TOTAL GENERAL REVENUE TRANSFERS		73,737.20	102,807.01	0.00	0.00	0.00	0.00	

ADMINISTRATION: Township Manager

2015 FINAL BUDGET

Department: Cemetery Revenues

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Revenue Calculation
101626	CHARGES FOR INTERMENTS	9,876.00	5,000.00	6,000.00	6,000.00	6,000.00	6,000.00	Charges for grave openings \$200 to \$600 depending on time of year and type of burial
101626 .001	CHARGES-SERVICES RENDERED	0.00	0.00	0.00	0.00	0.00	0.00	
101627	CHARGES FOR FOUNDATIONS	3,646.20	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	Charges for concrete foundations
101643	LOT SALES	1,590.00	2,500.00	2,200.00	2,500.00	2,500.00	2,500.00	General fund portion of lot sales \$360/resident lot & \$900/non-resident 1/2 of cost to Gen Fund, 1/2 to Cem Impr.
	TRANSFER FROM GENERAL REVENUES	(6,035.58)	861.50	0.00	0.00	0.00	0.00	
TOTAL REVENUES w/o GENERAL FUND		15,112.20	9,500.00	10,200.00	10,500.00	10,500.00	10,500.00	
TOTAL REVENUES w/ GENERAL FUND		9,076.62	10,361.50	10,200.00	10,500.00	10,500.00	10,500.00	

ADMINISTRATION: Clerk

2015 FINAL BUDGET

Dept: Planning/Zoning & Building
Revenues Page 1 of 3

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Revenue Calculation
101610	IND/COMM ZONING PERMIT	805.00	575.00	750.00	805.00	805.00	805.00	7 @ \$115
101610 .001	RESIDENTIAL ZONING PERMITS	3,770.00	3,900.00	3,400.00	3,900.00	3,900.00	3,900.00	60 @ \$65 = \$3900 58 zoning permits 2013, 25 YTD in 2014 Estimate 60 in 2015
101611	REZONING & TEXT AMENDMENT	0.00	0.00	900.00	0.00	0.00	0.00	
101612	SPR W/ SLUP	600.00	850.00	850.00	850.00	850.00	850.00	1 @ \$850.00
101613	SITE PLAN REVIEW	750.00	1,700.00	2,550.00	2,550.00	2,550.00	2,550.00	3 @ \$850
101613 .001	AMENDMENT TO SITE PLAN REVIEW	0.00	0.00	0.00	0.00	0.00	0.00	None anticipated
101613 .002	AMENDMENT TO SITE PLAN REVIEW WITH SLUP	0.00	0.00	0.00	0.00	0.00	0.00	None anticipated
101614	HOME OCCUPATION PERMIT	200.00	50.00	50.00	100.00	100.00	100.00	2 @ \$50
101615	CONDITIONAL USE PERMITS FEE	0.00	0.00	0.00	0.00	0.00	0.00	This type of permit is no longer used. This line could be deleted in future budgets
101615 .001	TRANSFER OF SLUP	0.00	0.00	0.00	0.00	0.00	0.00	None anticipated
101615 .002	SLUP AMENDMENT	0.00	200.00	200.00	0.00	0.00	0.00	
101616	IND/COMM SIGN PERMIT	130.00	130.00	130.00	130.00	130.00	130.00	2 @ \$65

2015 FINAL BUDGET

**Dept: Planning/Zoning & Building
Revenues Page 2 of 3**

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Revenue Calculation
101616 .001	RESIDENTIAL SIGN PERMIT	35.00	0.00	0.00	0.00	0.00	0.00	None anticipated
101617	ZONING BOARD OF APPEALS	1,050.00	350.00	350.00	700.00	700.00	700.00	2 @ \$350
101618	ZONING ORDINANCE	0.00	0.00	0.00	0.00	0.00	0.00	The township has not sold a printed zoning ordinance in at least 7 years. This item could be deleted in future budgets.
101620	SPECIAL MEETING OF PLANNING COMMISSION	600.00	0.00	0.00	600.00	600.00	600.00	1 @ \$600
101621 .001	PRELIMINARY OR FINAL PUD EXTENSION	0.00	0.00	0.00	0.00	0.00	0.00	Lakeside Preserve is the only subdivision this applies to. Their preliminary plat ext is valid through 2017.
101623	FINAL PUD REZONING	0.00	0.00	0.00	0.00	0.00	0.00	This is not a permit or application issued by the township. PUDs are SLUPs and rezonings are a separate line item.
101624	SUBDIVISION ORDINANCE	0.00	0.00	0.00	0.00	0.00	0.00	The township has not sold a printed subdivision ordinance in at least 7 years. This item could be deleted in future budgets
101625	PRELIM PLAT APPLICATION	0.00	0.00	0.00	0.00	0.00	0.00	None anticipated
101625 .001	PLAT REVIEW FINAL	0.00	0.00	0.00	0.00	0.00	0.00	None anticipated
101626 .100	CHARGES-SERVICES RENDERED	9.50	0.00	0.00	0.00	0.00	0.00	
101628	ADDITIONAL SITE PLAN REVIEW MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	
101629	COMPREHENSIVE DEVELOPMENT PLAN	0.00	0.00	0.00	0.00	0.00	0.00	The township has not sold a printed master plan in at least 7 years. This item could be deleted in future budgets.

2015 FINAL BUDGET

Dept: Planning/Zoning & Building
Revenues Page 3 of 3

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Revenue Calculation
101631	OPTIONAL PRELIMINARY PLAT REVIEW	0.00	0.00	0.00	0.00	0.00	0.00	None anticipated
101635	BUILDING PERMIT FEE IND/COMM	134,743.00	5,250.00	6,000.00	5,250.00	5,250.00	5,250.00	
101636	BUILDING PERMIT FEE RESIDENTIAL	66,136.10	31,500.00	35,000.00	31,500.00	31,500.00	31,500.00	
101638	COMMERCIAL/INDUSTR L DEMOLITION PERMIT	0.00	0.00	0.00	0.00	0.00	0.00	
101638 .001	RESIDENTIAL DEMOLITION PERMIT	0.00	100.00	100.00	100.00	100.00	100.00	
101639	CONSTRUCTION BOARD OF APPEALS	0.00	0.00	350.00	0.00	0.00	0.00	
101640	FINES AND COSTS	0.00	0.00	0.00	0.00	0.00	0.00	
101645	ELECTRICAL PERMIT FEES	20,963.50	8,000.00	11,580.00	8,000.00	8,000.00	8,000.00	
101646	MECHANICAL PERMIT FEES	23,486.00	7,500.00	13,368.00	10,000.00	10,000.00	10,000.00	
101647	PLUMBING PERMIT FEES	11,357.00	7,500.00	7,000.00	7,500.00	7,500.00	7,500.00	
101648	CONTRACTOR REGISTRATION	1,155.00	600.00	1,200.00	1,000.00	1,000.00	1,000.00	
	TRANSFER FROM GENERAL REVENUES	81,539.35	96,316.25	0.00				
TOTAL REVENUES w/o GENERAL FUND		265,790.10	68,205.00	83,778.00	72,985.00	72,985.00	72,985.00	
TOTAL REVENUES w/ GENERAL FUND		347,329.45	164,521.25	83,778.00	72,985.00	72,985.00	72,985.00	

2015 FINAL BUDGET

**Department: Parks & Recreation
Revenues**

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Revenue Calculation
101651	ACTIVITY FEES	1,075.00	500.00	800.00	500.00	500.00	500.00	
101653	FUND RAISING	0.00	0.00	0.00	0.00	0.00	0.00	
101667	RENTALS	4,535.00	5,000.00	5,300.00	5,000.00	5,000.00	5,000.00	
101667 .003	ALCOHOL PERMIT	0.00	0.00	0.00	0.00	0.00	0.00	
101667 .004	FACILITY INSPECTION FEE	0.00	0.00	0.00	0.00	0.00	0.00	
101675	DONATIONS-PRIVATE SOURCES	25.00	0.00	0.00	0.00	0.00	0.00	
101699	TRANSFER FROM GENERAL REVENUES	(1,766.57)	5,629.26	0.00	0.00	0.00	0.00	
TOTAL REVENUES w/o GENERAL		5,635.00	5,500.00	6,100.00	5,500.00	5,500.00	5,500.00	
TOTAL REVENUES w/ GENERAL		3,868.43	11,129.26	6,100.00	5,500.00	5,500.00	5,500.00	

ADMINISTRATION: Township Manager

2015 FINAL BUDGET

Department: General Fund Revenues
Last Revenue Page

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Revenue Calculation
GRAND TOTAL ALL GENERAL FUND REVENUES		2,176,697.85	2,277,290.08	2,325,910.61	2,174,474.00	2,174,474.00	2,174,474.00	

2015 Final Budget

Department: Township Board/Trustees Expenses

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
101702	SALARIES	23,096.00	21,072.00	21,072.00	24,398.00	24,398.00	24,398.00	per comp commission 4 salaries of \$3283.50 meeting stipend \$88 x 4 = \$352 12 reg mtgs 4 budget hearings and 6 special
101715	SOCIAL SECURITY-TWP SHARE	691.55	1,306.46	1,306.46	1,512.68	1,512.68	1,512.68	6.2% of wages
101716	MEDICARE-TWP. SHARE	334.96	305.54	305.54	353.77	353.77	353.77	1.45% of wages
101718	PENSIONS-TWP. SHARE	1,194.20	2,107.20	2,107.20	3,415.72	3,415.72	3,415.72	4 Trustees qualify
101721	HEALTH BENEFITS - REIMBURSEMENT	15,133.25	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	4 trustees with medical reimbursement
101860	TRAVEL	0.00	250.00	100.00	250.00	250.00	250.00	MTA, Training travel reimbursement
101957	EDUCATION & TRAINING	1,109.80	2,500.00	1,500.00	2,500.00	2,500.00	2,500.00	Workshops for new trustees MTA for 2 Trustees
101958	OTHER EXPENSES	0.00	7,500.00	0.00	0.00	0.00	0.00	Manuals & Periodicals for 4 Trustees
TOTAL TOWNSHIP TRUSTEES		41,559.76	53,041.21	44,391.21	50,430.17	50,430.17	50,430.17	

ADMINISTRATION: Township Manager

2015 Final Budget

Department: Supervisor								
Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
171702	SALARIES	18,448.08	\$18,817	18,817.00	19,194.00	19,194.00	19,194.00	Part Time Salary Per Compensation Commission
171703	DEPUTY STIPEND	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
171715	SOCIAL SECURITY-TWP. SHARE	1,205.13	1,228.65	1,228.65	1,252.03	1,252.03	1,252.03	6.2% of wages
171716	MEDICARE-TWP. SHARE	281.93	287.35	287.35	292.81	292.81	292.81	1.45% of wage
171718	PENSION-TWP SHARE	1,943.74	1,981.70	1,981.70	2,827.16	2,827.16	2,827.16	
171720	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	Health insurance account
171721	HEALTH BENEFITS - REIMBURSEMENT	4,440.12	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	Health reimbursement
171815	MEMBERSHIP & DUES	0.00	50.00	50.00	50.00	50.00	50.00	MI ASSOC OF TWP SUPERVISORS
171860	TRAVEL	0.00	200.00	100.00	200.00	200.00	200.00	MTA, Training travel reimbursement
171957	EDUCATION & TRAINING	574.82	1,500.00	1,000.00	1,500.00	1,500.00	1,500.00	Supervisor seminar training MTA conference
171958	OTHER EXPENSES	0.00	100.00	100.00	100.00	100.00	100.00	Educational materials, meeting expenses
TOTAL SUPERVISOR		27,893.82	29,664.70	29,064.70	30,916.00	30,916.00	30,916.00	

ADMINISTRATION: Township Manager

2015 Final Budget

Department: Elections

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
191702	SALARIES	(96.33)	8,000.00	8,000.00	1,000.00	1,000.00	1,000.00	Possibly one special election
191727 .001	ELECTION SUPPLIES	680.71	3,500.00	2,500.00	500.00	500.00	500.00	Election Supplies
191728	POSTAGE	147.46	1,200.00	1,200.00	500.00	500.00	500.00	Election Postage
191801 .004	PROFESSIONAL SERVICES	541.06	1,500.00	1,200.00	500.00	500.00	500.00	Tabulator & AutoMark maintenance
191860	TRAVEL	100.26	500.00	300.00	100.00	100.00	100.00	Clerk travel to and from Clinton County
191900	LEGAL NOTICES	114.82	700.00	400.00	200.00	200.00	200.00	Legal Notices
TOTAL ELECTIONS		1,487.98	15,400.00	13,600.00	2,800.00	2,800.00	2,800.00	

ADMINISTRATION: CLERK

2015 Final Budget

Department: Assessor

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
209727 .002	ASSESSING SUPPLIES	0.00	350.00	50.00	250.00	250.00	250.00	Maps and forms
209728	POSTAGE	1,396.50	1,850.00	1,500.00	1,850.00	1,850.00	1,850.00	Envelopes and postage for assessment notices
209801 .001	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	Not anticipated
209801 0.005	ASSESSOR'S CONTRACT	61,829.40	63,757.00	62,592.00	64,470.00	64,470.00	64,470.00	Per contract increase consumer price index estimated 3%
209815	MEMBERSHIP & DUES	100.00	100.00	100.00	100.00	100.00	100.00	Clinton County Assessors Association
209900	LEGAL NOTICES	353.98	1,000.00	500.00	1,000.00	1,000.00	1,000.00	Bd of Review notices
209958	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	Not anticipated
TOTAL ASSESSOR		63,679.88	67,057.00	64,742.00	67,670.00	67,670.00	67,670.00	

ADMINISTRATION: Township Manager

2015 Final Budget

Department: Attorney

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
210801	PROF. SERVICES GENERAL ATTORNEY	5,083.97	15,000.00	12,000.00	15,000.00	15,000.00	15,000.00	Monthly legal fees and retainer
210801 .003	LITIGATION EXPENSES	0.00	10,000.00	12,000.00	15,000.00	15,000.00	15,000.00	Litigation related legal work
TOTAL ATTORNEY		5,083.97	25,000.00	24,000.00	30,000.00	30,000.00	30,000.00	

ADMINISTRATION: Township Manager

2015 Final Budget

Department: Clerk
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Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
215702	SALARIES	49,893.12	50,891.00	51,758.00	51,909.00	51,909.00	51,909.00	Per Compensation Commission
215703 .001	DEPUTY STIPEND	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
215703 0.002	DEPUTY OVERTIME PAY	90.66	500.00	500.00	200.00	200.00	200.00	
215715	SOCIAL SECURITY TWP. SHARE	3,159.07	3,217.24	3,271.00	3,280.36	3,280.36	3,280.36	
215716	MEDICARE	738.73	752.42	764.99	767.18	767.18	767.18	
215718	PENSION - TWP SHARE	5,092.28	5,189.10	5,275.80	7,367.26	7,367.26	7,367.26	
215720	HEALTH BENEFITS	11,484.40	11,804.00	5,100.00	0.00	0.00	0.00	
215721	HEALTH BENEFITS- REIMBURSEMENT	227.40	500.00	2,600.00	4,500.00	4,500.00	4,500.00	
215727	OFFICE SUPPLIES	43.44	200.00	200.00	200.00	200.00	200.00	Office supplies for clerk's office
215729	COMPUTER SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
215815	MEMBERSHIPS & DUES	65.00	100.00	100.00	100.00	100.00	100.00	Michigan Assoc. of Municipal Clerks Capital Area Municipal Clerk Assoc.

2015 Final Budget

Department: Clerk
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Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
215860	TRAVEL	21.62	300.00	300.00	600.00	600.00	600.00	Educational travel, meetings, mail, etc.
215957	EDUCATION & TRAINING	0.00	500.00	500.00	2,000.00	2,000.00	2,000.00	Educational seminars Summer and Winter Clerk's conference MTA winter conference Training for Clerk's Staff
215958	OTHER EXPENSES	0.00	50.00	50.00	50.00	50.00	50.00	Meeting expenses
TOTAL CLERK		71,815.72	75,003.76	71,419.79	71,973.80	71,973.80	71,973.80	0.78%

ADMINISTRATION: CLERK

2015 Final Budget

Department: Board of Review

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Business Mgr. Recommends	2015 Board Recommends	Explanation of Expense Calculation
247702 .001	BOARD SALARIES	1,235.00	1,755.00	1,755.00	3,060.00	3,060.00	3,060.00	\$65 per day x 3 members x 9 days Budget includes funding for increase if approved by BOT
247715	SOCIAL SECURITY TWP. SHARE	76.57	108.81	108.81	189.72	189.72	189.72	6.2% of wages
247716	MEDICARE-TWP SHARE	17.89	25.45	25.45	44.37	44.37	44.37	1.45% of wages
247860	TRAVEL	0.00	50.00	50.00	50.00	50.00	50.00	travel to training classes
247957	EDUCATION & TRAINING	(79.00)	200.00	200.00	200.00	200.00	200.00	training
247958	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	Educational materials
TOTAL BOARD of REVIEW		1,250.46	2,139.26	2,139.26	3,544.09	3,544.09	3,544.09	65.67%

ADMINISTRATION: Township Manager

2015 Final Budget

Department: Treasurer
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Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
253702	SALARIES	49,893.12	50,891.00	50,891.00	51,909.00	51,909.00	51,909.00	
253703 .001	DEPUTY TREASURER STIPEND	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	deputy stipend
253715	SOCIAL SECURITY TWP SHARE	3,150.56	3,217.24	3,217.24	3,280.36	3,280.36	3,280.36	
253716	MEDICARE-TWP SHARE	736.74	752.42	752.42	767.18	767.18	767.18	
253718	PENSIONS TWP SHARE	5,081.62	5,189.10	5,189.10	7,367.26	7,367.26	7,367.26	
253720	HEALTH BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	
253721	HEALTH BENEFITS - REIMBURSEMENT	4,372.74	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	

2015 Final Budget

Department: Treasurer
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Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
253727 0.004	TREASURER- OFFICE SUPPLIES	156.57	750.00	750.00	750.00	750.00	750.00	toner cartridges, tax paper, miscellaneous
253728	TREASURER POSTAGE	3,619.90	3,741.00	3,741.00	2,000.00	2,000.00	2,000.00	taxes, outsourced, mailing of checks, etc
253815	MEMBERSHIPS, FEES & DUES	155.00	285.00	285.00	285.00	285.00	285.00	MMTA, MGFOA, APTUS&C
253860	TRAVEL	1,207.54	1,400.00	1,200.00	1,300.00	1,300.00	1,300.00	mail, banking, travel to training, etc
253883	OFFICE FURNITURE	0.00	600.00	600.00	600.00	600.00	600.00	furniture
253900	LEGAL NOTICES	0.00	100.00	0.00	0.00	0.00	0.00	
253957	EDUCATION & TRAINING	1,414.15	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	MTA Annual Conference, MMTA Spring Conference, MMTI, MMTA Fall Conference MTA Capitol Conference and one BS&A training if needed.
253958	OTHER EXPENSES	71.77	100.00	75.00	75.00	75.00	75.00	
TOTAL TREASURER		70,859.71	74,725.76	74,400.76	76,033.80	76,033.80	76,033.80	

ADMINISTRATION: TREASURER

2015 Final Budget

Department: Township Office Operation
Page 1 of 4

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
260703	TWP MANAGER'S ASSISTANT SALARIES	37,412.40	37,412.00	37,412.00	38,535.00	38,535.00	38,535.00	3% COLA
260703 .215	CLERK'S ASSISTANT SALARY	31,489.27	31,428.00	31,428.00	32,371.00	32,371.00	32,371.00	3% salary increase Per Collective Bargaining Agreement
260703 .253	TREASURER'S ASSISTANT SALARY	19,514.60	19,462.00	19,462.00	20,046.00	20,046.00	20,046.00	3% salary increase Per Collective Bargaining Agreement
260703 .260	TEMPORARY CLERICAL HELP	0.00	0.00	0.00	0.00	0.00	0.00	
260703 .400	PLANNING & ZONING ASSISTANT SALARY	19,849.68	19,462.00	19,462.00	20,046.00	20,046.00	20,046.00	3% salary increase Per Collective Bargaining Agreement
260704	TOWNSHIP MANAGER SALARY	74,424.72	74,425.00	82,297.00	84,766.00	84,766.00	84,766.00	3% COLA
260705	BOOKKEEPER'S SALARY	53,293.34	36,000.00	38,000.00	39,721.00	39,721.00	39,721.00	3% COLA
260706 0.003	WEBSITE, AND NEWSLETTER COORDINATOR	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
260710	COMPUTER NETWORK ADMINISTRATOR	5,264.06	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
260715	SOCIAL SECURITY TWP. SHARE	15,524.77	14,023.72	14,635.78	15,096.07	15,096.07	15,096.07	
260716	MEDICARE TWP SHARE	3,630.41	3,279.74	3,422.88	3,530.53	3,530.53	3,530.53	
260718	PENSION-TWP SHARE	22,732.78	22,618.90	23,606.10	30,069.38	30,069.38	30,069.38	
260720	HEALTH BENEFITS	31,977.84	41,000.00	40,000.00	43,870.00	43,870.00	43,870.00	Health care premiums for manager, admin Assist clerk's Assistant, treasurer's assistant, bookkeeper positions

2015 Final Budget

Department: Township Office Operation
Page 2 of 4

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
260721	HEALTH BENEFITS - REIMBURSEMENT	9,375.00	9,000.00	9,000.00	9,500.00	9,500.00	9,500.00	Reimbursement for five employees
260-721.0.001	1% MEDICAL USE TAX-MI GOVERNOR 201	428.93	1,000.00	700.00	1,000.00	1,000.00	1,000.00	
260724	UNEMPLOYMENT CLAIMS	0.00	0.00	0.00	0.00	0.00	0.00	
260727	OFFICE SUPPLIES	3,249.11	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	paper, toner, ink cartridges, pens, calculator, binders, binder clips, shelving, folders, filing supplies, labels, fax machine, etc
260728	POSTAGE	2,287.49	2,000.00	2,000.00	2,200.00	2,200.00	2,200.00	Postage meter,
260728.0.001	STAMPED ENVELOPES	0.00	1,200.00	1,100.00	1,400.00	1,400.00	1,400.00	pre stamped envelopes for office
260729	COMPUTER SUPPLIES	2,567.19	2,000.00	1,200.00	2,000.00	2,000.00	2,000.00	toner cartridges for printers CD's for back ups, back up tapes for network
260730	COMPUTER SERVICE/MAINT	13,672.62	12,000.00	13,000.00	13,500.00	13,500.00	13,500.00	Network and workstations TechCare Cloud Storage and Symantec Protection
260730.0.001	SOFTWARE MAINTENANCE CONTRACTS	4,822.13	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	Sonic network firewall annual fee= 134.00 BSA assessing and tax = 2070 Tyler Technology financial =1970
260730.0.002	BS&A WEB POSTING-UPDATE TAX & ASSESSING	2,170.00	3,200.00	2,200.00	3,500.00	3,500.00	3,500.00	Real time online updates
260801.006	PROFESSIONAL SERVICES ENGINEER/SEWER	0.00	3,500.00	3,500.00	7,500.00	7,500.00	7,500.00	Development related assistance Sewer Consultant
260801.007	AUDIT FEES	10,700.00	12,000.00	10,700.00	12,000.00	12,000.00	12,000.00	Annual audit fees as required by law.
801.028	PROFESSIONAL CONSULTANTS	0.00	5,000.00	4,500.00	5,000.00	5,000.00	5,000.00	Professional consultant services, grants, development.

2015 Final Budget

Department: Township Office Operation
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Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
260815	MEMBERSHIP & DUES	5,154.72	6,000.00	5,400.00	6,000.00	6,000.00	6,000.00	MTA annual dues for township ICMA, MLGMA DUES Sam's club membership fee
260834 .001	COPIER SERVICE CONTRACT	1,368.30	1,500.00	1,200.00	1,500.00	1,500.00	1,500.00	per copy service charge
260856	MISC/BANK SERVICE CHARGE	0.00	100.00	50.00	100.00	100.00	100.00	deposit books, other fees
260860	TRAVEL	174.62	1,500.00	1,250.00	1,500.00	1,500.00	1,500.00	mileage for travel to meetings, seminars and for purchasing
260880	NEWSLETTER COMMUNITY PROMOTION	4,588.57	8,000.00	7,000.00	8,000.00	8,000.00	8,000.00	Printing and postage for quarterly newsletters increased budget for updating newsletter
260883	OFFICE FURNITURE	24.40	500.00	500.00	500.00	500.00	500.00	file cabinet office chairs have not been replaced in over 6 years.
260900	LEGAL NOTICES AND PUBLICATIONS	2,701.41	5,000.00	4,500.00	5,000.00	5,000.00	5,000.00	
260930	OFFICE MACHINES	355.75	500.00	500.00	500.00	500.00	500.00	Repair phones, fax, printers including necessary replacements
260940	POSTAGE METER RENT	372.00	500.00	372.00	500.00	500.00	500.00	lease on postage scale and meter
260955	REGIONAL ECONOMIC DEVEL	3,475.83	5,500.00	5,000.00	5,500.00	5,500.00	5,500.00	LRCC, LEAP, CEC participation
260956	COMPUTER EDUCATION	0.00	1,500.00	500.00	1,500.00	1,500.00	1,500.00	computer education for all office staff. new software training
260956 .001	INTERNET CONNECTION	1,019.40	1,020.00	1,019.40	1,020.00	1,020.00	1,020.00	office internet connection

2015 Final Budget

Department: Township Office Operation
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Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
260956 .002	WEB PAGE EXPENSES	300.00	350.00	300.00	350.00	350.00	350.00	annual hosting \$240 help with updates as needed
260957	EDUCATION & TRAINING	1,051.98	6,100.00	3,600.00	6,100.00	6,100.00	6,100.00	MTA, MLGMA, ICMA, seminars office staff training seminars
260958	OTHER EXPENSES	16.60	300.00	175.00	300.00	300.00	300.00	
260958 .002	PURCHASE OF SERVICES	490.00	500.00	335.00	500.00	500.00	500.00	Meals on Wheels services for seniors
260960	EDUCATIONAL MATERIAL	0.00	500.00	200.00	500.00	500.00	500.00	Update maps, periodicals management books
TOTAL TOWNSHIP OPERATIONS		388,479.92	408,181.36	408,327.17	443,820.98	443,820.98	443,820.98	

ADMINISTRATION: Township Manager

2015 Final Budget

Department: Building & Grounds
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Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
265706 .001	CLEANING CONTRACT	11,700.00	12,500.00	11,700.00	12,500.00	12,500.00	12,500.00	
265706 .002	FACILITIES MANAGER PAY	2,500.08	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
265707	MAINTENANCE SALARIES	40,263.14	40,380.00	40,380.00	41,592.00	41,592.00	41,592.00	3% salary increase Per Collective Bargaining Agreement
265707 .001	SECURITY WAGES	9,936.24	11,500.00	10,000.00	11,500.00	11,500.00	11,500.00	Paid per attorney recommendation for Maint Sup of current hourly rate \$15 per trip for seasonal employees
265707 .004	TEMPORARY SEASONAL HELP	13,278.75	13,500.00	13,500.00	15,000.00	15,000.00	15,000.00	Between \$8.50 and \$12.50 an hour Including cemetery straight wages of 13,510 for 895 hrs from April to Sept
265715	SOCIAL SECURITY TWP SHARE	4,047.97	4,208.56	4,115.56	4,376.70	4,376.70	4,376.70	
265716	MEDICARE TWP SHARE	946.73	984.26	962.51	1,023.58	1,023.58	1,023.58	
265718	PENSION TWP SHARE	4,909.22	5,438.00	5,288.00	5,659.20	5,659.20	5,659.20	
265720	HEALTH BENEFITS	6,704.20	13,800.00	12,000.00	13,800.00	13,800.00	13,800.00	premium for health insurance
265721	HEALTH BENEFITS - REIMBURSEMENT	500.00	500.00	500.00	500.00	500.00	500.00	
265775	MAINTENANCE SUPPLIES & TOOLS	3,448.98	5,000.00	5,000.00	2,500.00	2,500.00	2,500.00	tools & general maintenance supplies split 50/50 with 775.001 for 2015
265775 .001	CUSTODIAL SUPPLIES	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00	new acct - to separate custodial from maintenance tools

2015 Final Budget

Department: Building & Grounds
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Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
265834	CONTRACT SERVICES	6,080.64	6,500.00	6,200.00	6,500.00	6,500.00	6,500.00	tree removal pest control, well water testing office floor mats, culligan salt, water culligan equipment rent softener
265850	COMMUNICATIONS Cell phone and building land lines	6,722.17	8,100.00	7,200.00	8,100.00	8,100.00	8,100.00	TWP Office and Cemetery phone lines Administration and maintenance cell phones Cell phone reimbursement for BOT
265860	TRAVEL	0.00	250.00	100.00	250.00	250.00	250.00	
265861	VEHICLE/EQUIP./GAS & OIL, REPAIRS	7,494.88	12,000.00	10,500.00	12,000.00	12,000.00	12,000.00	Gas and repair parts for truck, tractor, mower is aging and requires more maint.
265920	UTILITIES (CONSUMERS)	14,842.58	18,000.00	17,000.00	18,000.00	18,000.00	18,000.00	
265927	TRASH PICKUP (GRANGER)	2,039.32	1,750.00	900.00	1,000.00	1,000.00	1,000.00	Granger covering cost of trash removal at township hall (was about \$130 mo)
265931	MAINTENANCE , REPAIRS, PARTS	255.63	2,500.00	1,500.00	2,500.00	2,500.00	2,500.00	routine parts and maintenance
265931 .001	REPAIR & MAINTENANCE BUILDING	887.05	5,000.00	3,500.00	5,000.00	5,000.00	5,000.00	reserve left over funds for cooling system replacements for gym and office bldg Heating and cooling for hall in 2015
265957	EDUCATION	175.00	500.00	300.00	500.00	500.00	500.00	
TOTAL BUILDING & GROUNDS		136,732.58	164,910.82	153,146.07	167,301.49	167,301.49	167,301.49	

ADMINISTRATION: Township Manager

2015 Final Budget

Department: Other Properties

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
269776	SUPPLIES-MAINTENANCE & REPAIR	0.00	1,000.00	200.00	1,000.00	1,000.00	1,000.00	
269834	CONTRACT SERVICES	0.00	20,000.00	20,000.00	10,000.00	10,000.00	10,000.00	Work related to State and Stoll Road prop reserve unspent funds from this account to develop plan for properties in 2015
269920 001	UTILITIES WATERTOWN PARKWAY	94.20	100.00	102.12	100.00	100.00	100.00	
269931 .001	REPAIRS & MAINTENANCE PARTS	0.00	0.00	0.00	0.00	0.00	0.00	
269932 .001	WESTWINDS SEWER BOND PAYMENT	0.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	Westwind sewer bond payment - GF covering WW SWR bond pmt.
269958	OTHER EXPENSES	7,582.87	10,000.00	5,000.00	10,000.00	10,000.00	10,000.00	
269959	PROPERTY TAXES WATERTOWN PARKWAY	0.00	0.00	0.00	0.00	0.00	0.00	
269959 .003	STOLL RD SPECIAL ASSESSMENTS FOR TWP SHARE of SEWER, WATER & ROAD BOND, INCLUDES STATE RD PROPERTY	2,042.51	273,658.08	260,000.00	119,726.03	119,726.03	119,726.03	St. Rd Water \$13,677.25 Assessments St. Rd. Paving \$20,276.56 St. Rd. Sewer \$85,772.22
269984 .002	PURCHASE OF NOTTINGHAM PROPERTY	40,120.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER PROPERTIES		49,839.58	344,758.08	325,302.12	180,826.03	180,826.03	180,826.03	

ADMINISTRATION: Township Manager

2015 Final Budget

Department: Cemetery

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
276707 .003	SEXTON SALARY	707.08	1,000.00	800.00	1,000.00	1,000.00	1,000.00	Weekend and after hours funerals
276715	SOCIAL SECURITY TWP. SHARE	43.84	62.00	49.60	62.00	62.00	62.00	
276716	MEDICARE TWP. SHARE	10.24	14.50	11.60	14.50	14.50	14.50	
276729	COMPUTER SUPPLIES	666.00	700.00	666.00	700.00	700.00	700.00	Annual maintenance contract with Pontem Software
276776	SUPPLIES MAINTENANCE & REPAIR	2,385.56	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Foundation and funeral materials (cement, black dirt, grass seed) 895hrs - \$13,510 in wages for 4-14 thru 9-15
276815	MEMBERSHIP & DUES	35.00	35.00	35.00	35.00	35.00	35.00	Michigan Municipal Cemetery Association
276834	CONTRACT SERVICES	1,625.00	3,500.00	6,000.00	45,000.00	45,000.00	45,000.00	Tree Maintenance memorial garden and entrance improvements Cemetery survey and plot diagram maps
276836	CONTRACT SERVICE- GRAVE OPENING	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	Grave opening charges
276860	TRAVEL	0.00	150.00	150.00	150.00	150.00	150.00	Sexton travel for cemetery conference
276931	REPAIR & MAINTENANCE/ PARTS	0.00	500.00	500.00	500.00	500.00	500.00	Routine repair and maintenance of equipment
276957	EDUCATION & TRAINING	303.90	400.00	400.00	400.00	400.00	400.00	Annual cemetery educational conference
276968	BUY BACK OF CEMETERY LOT	300.00	0.00	0.00	0.00	0.00	0.00	
TOTAL CEMETERY		9,076.62	10,361.50	12,612.20	51,861.50	51,861.50	51,861.50	

ADMINISTRATION: CLERK

2015 Final Budget

Department: Public Safety & Health

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
345702 .010	PUBLIC SAFETY COMMITTEE SALARY	0.00	0.00	0.00	0.00	0.00	0.00	
345715	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	
345716	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	
345804	LOOKING GLASS REGIONAL FIRE AUTHORITY	238,421.00	240,261.00	248,465.62	250,000.00	250,000.00	250,000.00	Preliminary Numbers
345804 .002	LGRFA EQUIPMENT RESERVE operational reserve	0.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	New parking lot Operational and equipment reserve
345811	DUMP YOUR JUNK DAY	1,697.62	2,500.00	2,000.00	2,500.00	2,500.00	2,500.00	Dumpsters, supplies for event, worker safety materials, worker refreshments
345812	GROUNDWATER MGMT DUES	1,587.00	1,600.00	1,587.00	1,600.00	1,600.00	1,600.00	
345816	TRI-COUNTY REGIONAL PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL PUBLIC SAFETY		241,705.62	344,361.00	352,052.62	354,100.00	354,100.00	354,100.00	

ADMINISTRATION: Township Manager

2015 Final Budget

**Department: Building Inspection
Planning Expenditures**

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
399702 .008	SALARY-CONSTRUCTION BOARD OF APPEALS	0.00	0.00	75.00	0.00	0.00	0.00	
399715	SOCIAL SECURITY TOWNSHIP SHARE	0.00	0.00	4.65	0.00	0.00	0.00	
399716	MEDICARE-TOWNSHIP SHARE	0.00	0.00	1.09	0.00	0.00	0.00	
399727 .005	SUPPLIES	0.00	250.00	250.00	250.00	250.00	250.00	
399801	PROFESSIONAL SERVICES GENERAL ATTORNEY	0.00	0.00	0.00	0.00	0.00	0.00	
399815	MEMBERSHIP & DUES	125.00	125.00	125.00	125.00	125.00	125.00	
399900	PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	
PLANNING & ZONING SUB-TOTAL BUILDING INSPECTION		125.00	375.00	455.74	375.00	375.00	375.00	

2015 Final Budget

Department: Planning/Zoning
Expenditures Page 1 of 3

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
400702 .002	PLANNING COMMISSION SALARIES	2,580.00	4,880.00	4,880.00	4,880.00	4,880.00	4,880.00	12 Regular Meetings 12@8x\$40 = \$3,840 2 Special Meetings 2@8x\$40=\$640 2 ORC Meetings 2@3x\$40 = \$240 1 Exec. Committee 1@4x\$40 = 160 Total: \$4880
400702 .003	ZONING BOARD OF APPEALS SALARIES	420.00	400.00	400.00	400.00	400.00	400.00	2 Regular Meetings 2@5x\$40 = \$400
400702 .004	TEMPORARY CLERICAL HELP/INTERN	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00	Planning & Zoning Intern - 16 weeks, 15 hrs/week @ \$10/hr. 15x10x16 = \$2400
400702 .009	CAPITAL IMPROVEMENTS COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00	CIP Committee/PC Committee of the Whole Completed at regular PC Meeting(s)
400702 400	PLANNING DIRECTOR'S SALARY	58,589.28	59,169.00	60,945.00	62,774.00	62,774.00	62,774.00	3% COLA
400715	SOCIAL SECURITY TWP. SHARE	3,811.16	3,995.84	4,105.95	4,374.35	4,374.35	4,374.35	
400716	MEDICARE TWP. SHARE	891.67	934.51	960.26	1,023.03	1,023.03	1,023.03	
400718	PENSION-TWP SHARE	5,847.13	5,916.90	6,094.50	8,788.36	8,788.36	8,788.36	
400720	HEALTH BENEFITS	11,484.40	12,500.00	12,500.00	14,500.00	14,500.00	14,500.00	first increase in premiums after several years of decreases.
400721	HEALTH BENEFITS - REIMBURSEMENT	500.00	500.00	500.00	500.00	500.00	500.00	

2015 Final Budget

**Department: Planning/Zoning
Expenditures Page 2 of 3**

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
400727 .003	P & Z SUPPLIES	74.98	1,000.00	750.00	1,100.00	1,100.00	1,100.00	Files, folders, camera batteries, binders Various general office supplies New desk chair and measuring wheel
400801	GENERAL ATTORNEY	1,864.05	5,000.00	3,000.00	5,000.00	5,000.00	5,000.00	Ongoing litigation, general P&Z needs
400801 .006	PROFESSIONAL SERVICES ENGINEER	0.00	500.00	250.00	2,000.00	2,000.00	2,000.00	Multiple industrial development projects in progress or pending, additional engineering needs expected
400801 .009	BUILDING PERMIT FEES	176,498.05	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	
400801 .010	COMPREHENSIVE DEVELOPMENT PLAN	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00	Plan must be updated every five years, last updated in 2009. Significant updates not anticipated, but consulting services for map/document update needed
400801 .015	ZONING ORDINANCE AMENDMENTS	24,050.00	2,000.00	1,850.00	2,000.00	2,000.00	2,000.00	Industrial uses - update per moratorium
400801 .017	CAPITAL IMPROVEMENTS PLAN	0.00	100.00	0.00	0.00	0.00	0.00	
400801 .019	ELECTRICAL PERMIT FEES	21,207.50	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	
400801 .020	MECHANICAL PERMIT FEES	22,691.00	7,500.00	12,000.00	7,500.00	7,500.00	7,500.00	
400801 .021	PLUMBING PERMIT FEES	11,950.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	
400801 0.027	CONTRACTOR REGISTRATION	1,155.00	900.00	1,000.00	900.00	900.00	900.00	
400815	MEMBERSHIP & DUES	945.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	APA for Planning Director MAP for all PC/ZBA members ICC
400860	TRAVEL	1,048.31	1,000.00	1,000.00	1,100.00	1,100.00	1,100.00	Expect multiple inspections/site visits for various industrial projects, overall development is increasing

2015 Final Budget

**Department: Planning/Zoning
Expenditures Page 3 of 3**

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
400865	PRINTING	9.00	150.00	50.00	150.00	150.00	150.00	Additional maps and other items as needed
400900	LEGAL NOTICES	517.43	4,000.00	2,000.00	2,500.00	2,500.00	2,500.00	SLUP/rezoning/ZBA publication notices
400957	EDUCATION & TRAINING	790.49	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	Education for new PC/ZBA members Expect to attend MAP annual conference, MSUE subject-related conferences for Planning Director and PC/ZBA
400960	EDUCATIONAL MATERIAL	280.00	400.00	400.00	400.00	400.00	400.00	
TOTAL PLANNING & ZONING		347,204.45	164,146.25	165,985.71	180,689.74	180,689.74	180,689.74	
GRAND TOTAL PLAN/ZONING & BLDG.		347,329.45	164,521.25	166,441.45	181,064.74	181,064.74	181,064.74	

ADMINISTRATION: ZONING ADMINISTRATOR

2015 Final Budget

Department: Drains

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
445807	DRAINS AT LARGE	16,082.69	17,500.00	13,907.98	20,500.00	20,500.00	20,500.00	

Department: Highways/Roads

446801 .006	PROFESSIONAL SERVICES ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00	
446801 .008	PROFESSIONAL SERVICES CLINTON COUNTY	265,505.83	230,000.00	230,000.00	200,000.00	200,000.00	200,000.00	
446860	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL HIGHWAYS/ROADS		265,505.83	230,000.00	230,000.00	200,000.00	200,000.00	200,000.00	

2015 Final Budget

Department: Street Lights								
Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
448820	STREET LIGHTS-OTHER	4,041.88	4,200.00	4,000.00	4,200.00	4,200.00	4,200.00	
448820 0.028	WESTWINDS STREET LIGHTS	1,934.07	1,815.00	1,700.00	2,068.00	2,068.00	2,068.00	
448820 0.029	WATERFRONT FARMS STREET LIGHTS	1,289.34	1,287.00	1,200.00	1,322.00	1,322.00	1,322.00	BWL projects a 9% increase
448820 0.030	WATERTOWN ON THE MEADOWS STREET LIGHTS	859.56	840.00	800.00	877.00	877.00	877.00	
448820 0.031	HIDDEN LAKES STREET LIGHTS	2,148.90	2,139.00	1,900.00	2,018.00	2,018.00	2,018.00	
448820 0.032	KLEIN FARMS ESTATES STREET LIGHTS	429.78	438.00	438.00	424.00	424.00	424.00	
448820 0.033	ROSEWOOD HILLS STREET LIGHTS	1,289.34	1,328.00	1,328.00	1,263.00	1,263.00	1,263.00	
448820 .034	LAKESIDE PRESERVE STREET LIGHTS	13,466.44	13,496.00	13,496.00	13,410.00	13,410.00	13,410.00	
448820 .035	DEER CREEK STREET LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	
448820 .036	NOTTINGHAM FIELDS STREET LIGHTS	716.30	846.00	846.00	805.00	805.00	805.00	
448820 .037	SUMMER LANE STREET LIGHTS	0.00	0.00	100.00	109.00	109.00	109.00	New streetlight
TOTAL STREET LIGHTS		26,175.61	26,389.00	25,808.00	26,496.00	26,496.00	26,496.00	

2015 Final Budget

**Department: Parks & Recreation
Expenditures Page 1 of 2**

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
751702 .011	PARKS COMMITTEE	0.00	840.00	0.00	0.00	0.00	0.00	
751712	INSTRUCTORS FEES/ ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	
751715	SOCIAL SECURITY TWP. SHARE	0.00	52.08	0.00	0.00	0.00	0.00	
751716	MEDICARE-TWP SHARE	0.00	12.18	0.00	0.00	0.00	0.00	
751731	RECREATION SUPPLIES	87.46	600.00	200.00	600.00	600.00	600.00	
751732	SPECIAL EVENTS EXP.	1,255.32	2,500.00	2,000.00	2,500.00	2,500.00	2,500.00	Supples for Halloween , Christmas, Easter and Memorial Day events
751776	SUPPLIES FOR PARK GROUNDS	1,127.65	5,000.00	3,500.00	5,000.00	5,000.00	5,000.00	Crusher dust for ball fields, sand, gravel landscaping supplies, sprays, flowers chloride for driveway
751801 .006	PROF SERVICES - ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00	
751801 .018	FIVE YEAR RECREATION PLAN	0.00	500.00	0.00	0.00	0.00	0.00	

2015 Final Budget

**Department: Parks & Recreation
Expenditures Page 2 of 2**

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
751815	MEMBERSHIP & DUES	0.00	0.00	0.00	0.00	0.00	0.00	MRPA
751834	CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
751860	TRAVEL	61.59	25.00	25.00	25.00	25.00	25.00	
751900	PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	
751920	UTILITIES	1,022.02	1,400.00	1,100.00	1,100.00	1,100.00	1,100.00	
751931	REPAIR & MAINTENANCE/ GROUNDS	314.39	200.00	200.00	200.00	200.00	200.00	
751957	EDUCATION & CONFERENCE	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL PARKS & RECREATION		3,868.43	11,129.26	7,025.00	9,425.00	9,425.00	9,425.00	

ADMINISTRATION: Township Manager

2015 Final Budget

Department: Employee Benefits

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
861722	DISABILITY INSURANCE	7,590.87	7,500.00	7,800.00	8,200.00	8,200.00	8,200.00	
861723	WORKERS COMPENSATION INSURANCE	3007.00	2900.00	3000.00	3,200.00	3,200.00	3,200.00	
TOTAL EMPLOYEE BENEFITS		10,597.87	10,400.00	10,800.00	11,400.00	11,400.00	11,400.00	

ADMINISTRATION: Township Manager

Department: Insurance & Bonds

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
865840	INSURANCE & BONDING	10,250.00	10,700.00	10,611.00	11,350.00	11,350.00	11,350.00	
TOTAL INSURANCE & BONDS		10,250.00	10,700.00	10,611.00	11,350.00	11,350.00	11,350.00	

ADMINISTRATION: Township Manager

2015 Final Budget

Department: Refunds, Fees & Contingencies

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
899964	TAX TRIBUNAL REFUNDS	30,104.14	30,000.00	15,000.00	25,000.00	25,000.00	25,000.00	several large cases before tribunal
899965	DELINQUENT PREPAID TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00	
899966	FILING FEE	0.00	60.00	60.00	60.00	60.00	60.00	
899967	CONTINGENCIES	0.00	10,000.00	10,000.00	15,000.00	15,000.00	15,000.00	Unforeseen expenses
TOTAL REFUNDS, FEES & CONTINGENCIES		30,104.14	40,060.00	25,060.00	40,060.00	40,060.00	40,060.00	59.86%
GENERAL FUND SUBTOTAL EXPENSES		1,819,379.64	2,125,303.95	2,064,851.32	2,031,573.60	2,031,573.60	2,031,573.60	

2015 Final Budget

Department: Capital Improvements

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
EXPENDITURES								
900974	BS&A SOFTWARE UPDATES	0.00	50,000.00	50,000.00	0.00	0.00	0.00	
900975	BUILDING & GROUNDS/NEW EQUIPMENT CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00	
900977	CLERK'S CAPITAL 2 VOTING MACHINES	0.00	0.00	0.00	0.00	0.00	0.00	
900980	CAPITAL OUTLAY-GENERAL OFFICE	0.00	0.00	0.00	35,000.00	35,000.00	35,000.00	Fix and update the Ordinance Codification Township wide survey \$15000 ordinance \$20,000 Survey
900980 .001	CAPITAL EQUIPMENT/ COMPUTERS	5,000.00	0.00	0.00	5,000.00	5,000.00	5,000.00	Update Microsoft Office from 2007 version to 2013 version (approx. \$3,000) 2 new receipt printers (approx. \$750 each)
900984	OTHER TOWNSHIP PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	
900985	PARKS CAPITAL IMPROVEMENTS	0.00	0.00	0.00	35,000.00	35,000.00	35,000.00	New Pavillion Looking Glass Park
900985 .001	PARK LAND ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00	
900987	HIGHWAYS & BRIDGES as CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL IMPROVEMENTS		5,000.00	50,000.00	50,000.00	75,000.00	75,000.00	75,000.00	

2015 Final Budget

GENERAL FUND TRANSFERS								
Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
999000	SEWER FUND	0.00	0.00	0.00	0.00	0.00	0.00	
999001	WATER FUND	0.00	0.00	0.00	0.00	0.00	0.00	
999002	TIR FUND	0.00	0.00	0.00	0.00	0.00	0.00	

GENERAL FUND TOTALS (DOES NOT INCLUDE SPECIAL ASSESSMENTS)								
Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
TOTAL EXPENDITURES		1,824,379.64	2,175,303.95	2,114,851.32	2,106,573.60	2,106,573.60	2,106,573.60	
TOTAL REVENUE W/O FUND BALANCE		2,091,929.39	2,207,113.08	2,248,410.61	2,108,151.00	2,108,151.00	2,108,151.00	
EXCESS REVENUE or (EXPENSE)		267,549.75	31,809.13	133,559.29	1,577.40	1,577.40	1,577.40	

2015 Final Budget

910.000 WACOUSTA ROAD PAVING								
Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
EXPENDITURES								
910856	MISC BANK CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	
910991	PRINCIPAL ON DEBT SERVICE	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
910995	INTEREST ON DEBT	9,227.50	8,203.00	8,202.50	7,165.00	7,165.00	7,165.00	
910996	PAYING AGENT FEES	225.00	225.00	225.00	225.00	225.00	225.00	As of 7-31-14 Cash on hand \$23,151.54 Savings \$2,496.75 Investments: \$20,654.79
TOTAL WACOUSTA RD PAVING		34,452.50	33,428.00	33,427.50	32,390.00	32,390.00	32,390.00	

911.000 STOLL ROAD PAVING								
Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
EXPENDITURES								
911856	MISC BANK CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	
911991	PRINCIPAL ON DEBT SERVICE	35,000.00	40,000.00	40,000.00	35,000.00	35,000.00	35,000.00	
911995	INTEREST ON DEBT	12,206.26	13,756.00	10,850.00	9,494.00	9,494.00	9,494.00	
911996	PAYING AGENT FEES	40.50	40.50	40.50	41.00	41.00	41.00	
TOTAL STOLL ROAD PAVING		47,246.76	53,796.50	50,890.50	44,535.00	44,535.00	44,535.00	-12.49%

2015 Final Budget

SPECIAL ASSESSMENT TOTALS							
TOTAL EXPENDITURES	81,699.26	87,224.50	84,318.00	76,925.00	76,925.00	76,925.00	
TOTAL REVENUE W/O FUND BALANCE	84,768.46	70,177.00	77,500.00	66,323.00	66,323.00	66,323.00	
EXCESS REVENUE or (EXPENSE)	3,069.20	(17,047.50)	(6,818.00)	(10,602.00)	(10,602.00)	(10,602.00)	
GENERAL FUND TOTALS INCLUDING SPECIAL ASSESSMENTS							
YEAR'S BEGINNING BALANCE	2,371,037.51	2,641,656.46	2,641,656.46	2,768,397.75	2,768,397.75	2,768,397.75	
YEAR'S ENDING FUND BALANCE	2,641,656.46	2,656,418.09	2,768,397.75	2,759,373.15	2,759,373.15	2,759,373.15	

**Department: TWP IMPROVEMENT
REVOLVING FUND**

2015 Final Budget

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
REVENUES								
246605 .002	SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	
246665	INTEREST	1,053.64	225.00	200.00	300.00	300.00	300.00	
246699 0.001	TRANSFERS IN FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	
246699	FUND BALANCE TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES		1,053.64	225.00	200.00	300.00	300.00	300.00	

EXPENDITURES								
246801 .006	PROFESSIONAL SERV-ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00	
246801 .008	PROFESSIONAL SERV-CLINTON CO	0.00	0.00	0.00	0.00	0.00	0.00	
246801 .016	BOARD OF WATER AND LIGHT	0.00	0.00	0.00	0.00	0.00	0.00	
246856	MISC BANK CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	
246999 .002	TRANSFER OUT TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	

TWP IMPROVEMENT REVOLVING FUND TOTALS		2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUE W/O FUND BALANCE		1,053.64	225.00	200.00	300.00	300.00	300.00	
EXCESS REVENUE or (EXPENSE)		1,053.64	225.00	200.00	300.00	300.00	300.00	
YEAR'S BEGINNING BALANCE		221,061.43	222,115.07	222,115.07	222,315.07	222,315.07	222,315.07	
YEAR'S ENDING FUND BALANCE		222,115.07	222,340.07	222,315.07	222,615.07	222,615.07	222,615.07	

REVENUES

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Revenue Calculation
462633	BURIAL RIGHTS TRANSFER FEE	0.00	0.00	0.00	0.00	0.00	0.00	
462643	LOT SALES	2,940.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	180/resident lot sale 600/non-resident lot sale
462665	INTEREST	21.34	200.00	50.00	75.00	75.00	75.00	
462697	TRANSFERS IN FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	
462699	FUND BALANCE TRANSFER	0.00	2,300.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES		2,961.34	5,000.00	2,550.00	2,575.00	2,575.00	2,575.00	

EXPENDITURES

462958	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
462968	BUY BACK CEMETERY LOTS	600.00	0.00	0.00	0.00	0.00	0.00	
462986	CEMETERY CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	
462999	TRANSFER OUT to GENERAL FUND FOR CEMETERY MAINTENANCE	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	Approx 1000 hrs cemetery maint a season
TOTAL EXPENDITURES		5,600.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	

CEMETERY IMPROVEMENT FUND TOTALS

TOTAL EXPENDITURES	5,600.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
TOTAL REVENUE W/O FUND BALANCE	2,961.34	5,000.00	2,550.00	2,575.00	2,575.00	2,575.00	2,575.00	
EXCESS (DEFICIENCY) REV/EXP	(2,638.66)	0.00	(2,450.00)	(2,425.00)	(2,425.00)	(2,425.00)	(2,425.00)	
TRANSFER TO (FROM) THIS FUND'S BAL.	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	
YEAR'S BEGINNING BALANCE	72,575.07	69,936.41	64,936.41	57,486.41	57,486.41	57,486.41	57,486.41	
YEAR'S ENDING FUND BALANCE	69,936.41	64,936.41	57,486.41	50,061.41	50,061.41	50,061.41	50,061.41	

ADMINISTRATION: CLERK

2015 Final Budget

Department: Sewage Disposal Fund
Revenues - Page 1 of 7

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
REVENUES								
590450	SEWER PERMITS	1,820.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	12x \$70.00 tax policy may effect new builds
590607	HOOK UP FEES	89,775.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	12x \$3325.00
590607 0.002	HOOK UP FEES-FINANCED WESTWINDS	4,200.00	4,050.00	4,050.00	3,900.00	3,900.00	3,900.00	
590609	SEWER BILLINGS	319,902.79	348,840.00	348,840.00	376,580.00	376,580.00	376,580.00	991 current REU's (down from 1020.5 in 2014) billed \$95 per quarter
590609 .001	INDUSTRIAL PRETREATMENT FEES	8,257.00	7,300.00	7,300.00	7,300.00	7,300.00	7,300.00	
590632	NSF CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	
590655	SEWER USERS FEE LATE PAYMENT CHARGES	3,791.93	2,500.00	2,500.00	2,000.00	2,000.00	2,000.00	

2015 Final Budget

Department: Sewage Disposal Fund Revenues - Page 2 of 7								
Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
REVENUES								
590665	INTEREST	4,778.49	4,000.00	5,000.00	4,000.00	4,000.00	4,000.00	
590665 .006	INTEREST ON HOOK UP FEES	2,357.32	2,176.00	2,235.00	1,833.00	1,833.00	1,833.00	
590697 .001	SCCMUA MONEY FROM FUND BALANCE	6,546.00	5,000.00	5,000.00	0.00	0.00	0.00	
590699	FUND BALANCE TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	
590699 .005	5% SEWER REVENUE TRANSFER TO GF	22,296.33	0.00	500.00	0.00	0.00	0.00	percentage of new permits per BOT, no longer transfer 5% to gf
TOTAL REVENUES		463,724.86	445,266.00	446,825.00	467,013.00	467,013.00	467,013.00	
OPERATING REVENUES		450,043.05	430,040.00	430,540.00	457,280.00	457,280.00	457,280.00	
NON-OPERATING REVENUES		13,681.81	15,226.00	16,285.00	9,733.00	9,733.00	9,733.00	
TOTAL REVENUES		463,724.86	445,266.00	446,825.00	467,013.00	467,013.00	467,013.00	

2015 Final Budget

Department: Sewage Disposal Fund Expenditures - Page 3 of 7								
Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
527727 .005	SUPPLIES	231.59	300.00	300.00	300.00	300.00	300.00	
527728	POSTAGE	596.00	650.00	650.00	650.00	650.00	650.00	
527730	COMPUTER SOFTWARE MAINTENANCE-SUPPORT	340.00	5,000.00	345.00	2,000.00	2,000.00	2,000.00	New Program
527801	PROFESSIONAL SERVICES-GENERAL ATTORNEY	0.00	0.00	0.00	0.00	0.00	0.00	
527801 .006	PROFESSIONAL SERVICES-ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00	
527801 .012	INDUSTRIAL PRETREATMENT CHARGES	863.42	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
527801 0.023	SEWER CONSTRUCTION TOWNSHIP SHARE	0.00	0.00	0.00	0.00	0.00	0.00	
527856	MISC BANK SERVICE CHARGE	0.00	15.00	15.00	15.00	15.00	15.00	
527900	LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00	
527920	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	
527922	LAKESIDE PRESERVE HOOKUP REFUNDS	17,500.00	7,500.00	7,500.00	5,000.00	5,000.00	5,000.00	16 remaining refunds left.
527958	OTHER EXPENSES	9.04	0.00	0.00	0.00	0.00	0.00	
527958 0.001	SPECIAL ASSESSMENT TWP PD OTHER EXPENSES	19,687.59	20,378.37	18,987.79	18,289.00	18,289.00	18,289.00	
527931 .002	MAINTENANCE AND REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	
527.000 959.002	PROPERTY TAXES LINKS AT ROYAL SCOTT	43,521.16	42,067.00	42,067.00	0.00	0.00	0.00	expense of the general fund in 2014
527.000 984.001	PURCHASE OF LINKS AT ROYAL SCOTT	0.00	85,000.00	85,000.00	0.00	0.00	0.00	
527999 .007	5% REV TRANSFER TO GENERAL FUND	21,842.43	0.00	0.00	0.00	0.00	0.00	
TOTAL GENERAL ADMINISTRATION		104,591.23	162,910.37	156,864.79	28,254.00	28,254.00	28,254.00	-81.99%

2015 Final Budget

Department: Sewage Disposal Fund
Expenditures - Page 4 of 7

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
PLANT ADMINISTRATION								
536800	SEWAGE PLANT ADMINISTRATION	317,549.66	334,164.00	335,921.04	329,652.00	329,652.00	329,652.00	Monthly sewer plant payment plus IPP fees
536964 0.001	GO DEBT TAX TRIBUNAL REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL SEWER PLANT EXPENSES		317,549.66	334,164.00	335,921.04	329,652.00	329,652.00	381,210.00	-1.87%
TOTAL SEWER EXPENSES (NOT INCLUDING SPECIAL ASSESSMENTS)								
		422,140.89	497,074.37	492,785.83	357,906.00	357,906.00	409,464.00	
TOTAL SEWER REVENUE		463,724.86	445,266.00	446,825.00	467,013.00	467,013.00	467,013.00	
EXCESS (DEFICIENCY) REV/EXP		41,583.97	(51,808.37)	(45,960.83)	109,107.00	109,107.00	57,549.00	
SEWER TOTALS INCLUDING SPECIAL ASSESSMENTS								
BEGINNING BALANCE		8,207,653.14	8,207,653.14	8,207,653.14	8,207,653.14	8,207,653.14	8,207,653.14	
MINUS VALUE OF SEWER LINES INCLUDED		(4,947,877.57)	(4,749,962.47)	(4,749,962.47)	(4,559,963.97)	(4,559,963.97)	(4,559,963.97)	
MINUS VALUE OF SCCMUA INVESTMENT		(1,186,865.00)	(1,186,865.00)	(1,186,865.00)	(1,186,865.00)	(1,186,865.00)	(1,186,865.00)	
MINUS VALUE OF SPECIAL ASSESSMENTS		(768,612.00)	(753,741.29)	(766,489.29)	(749,860.29)	(749,860.29)	(749,860.29)	
YEAR END FUND BALANCE		1,304,298.57	1,517,084.38	1,504,336.38	1,710,963.88	1,710,963.88	1,710,963.88	

2015 Final Budget

Department: Sewage Disposal Fund Expenditures - Page 5 of 7								
Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
SEWER DISTRICT AIRPORT RD & WESTWINDS								
590605 .004	SPECIAL ASSESSMENT AIRPORT-WESTWINDS	25,346.70	22,252.00	25,000.00	21,700.00	21,700.00	21,700.00	
590665 .005	INTEREST AIRPORT-WESTWINDS	12,036.10	10,462.00	10,462.00	8,744.00	8,744.00	8,744.00	
TOTAL REVENUE AIRPORT-WESTWINDS SEWER		37,382.80	32,714.00	35,462.00	30,444.00	30,444.00	30,444.00	
527.002 856	BANK FEES	0.00	9.00	9.00	0.00	0.00	0.00	
527.002 991.000	PRINCIPAL ON DEBT SERV.	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	
527.002 995.000	INTEREST EXPENSE	25,590.00	22,275.00	22,275.00	18,930.00	18,930.00	18,930.00	
527.002 996.000	PAYING AGENT FEES	275.00	275.00	750.00	750.00	750.00	750.00	Should be around negative 11,000?
TOTAL EXPENES AIRPORT-WESTWINDS SEWER		85,865.00	82,559.00	83,034.00	79,680.00	79,680.00	79,680.00	-4.04%
NET BALANCE -AIRPORT WESTWINDS SEWER		(48,482.20)	(49,845.00)	(47,572.00)	(49,236.00)	(49,236.00)	(49,236.00)	Cash on Hand 7-30-14 Savings \$14,499.92 Investments \$24,813.98 total \$39,313.90

2015 Final Budget

Department: Sewage Disposal Fund
Expenditures - Page 6 of 7

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
590605 .009	SPECIAL ASSESSMENT GR SWR EXT03 PRIN	34,639.02	34,603.00	34,603.00	34,602.00	34,602.00	34,602.00	
590665 .010	INTEREST-GRAND RIVER SWR EXT-03	10,321.57	0.00	10,000.00	6,253.00	6,253.00	6,253.00	
TOTAL REVENUE GRAND RIVER EXT03 SEWER		44,960.59	34,603.00	44,603.00	40,855.00	40,855.00	40,855.00	
SEWER DISTRICT -GRAND RIVER SWR EXT 03								
527.004 801.025	AMORITIZED BOND EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
527.004 856	BANK FEES	0.00	0.00	0.00	0.00	0.00	0.00	
527.004 991.000	PRINCIPAL ON DEBT SERV.	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
527.004 995.000	INTEREST EXPENSE	6,092.50	5,243.00	5,243.00	4,342.00	4,342.00	4,342.00	Current accounting shows that there is excess funds over cost of remaning bond
527.004 996.000	PAYING AGENT FEES	250.00	250.00	250.00	250.00	250.00	250.00	Only \$176,000 left on bond?? \$60,000 left on water bond?
TOTAL EXPENSES GRAND RIVER SEWER 03		31,342.50	30,493.00	30,493.00	29,592.00	29,592.00	29,592.00	
							Cash on Hand 7-30-14	
							Savings	\$98,037.07
							Investments	\$265,546.39
NET BALANCE FOR YEAR							total	\$363,583.46
TOTAL GRAND RIVER SEWER 03		13,618.09	4,110.00	14,110.00	11,263.00	11,263.00	11,263.00	

2015 Final Budget

Department: Sewage Disposal Fund
Expenditures - Page 7 of 7

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
SEWER DISTRICT STOLL STATE SEWER								
527006 801024	SEWER CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	
527.006 801.025	AMORITIZED BOND EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
527.006 856	BANK FEES	0.00	0.00	0.00	0.00	0.00	0.00	
527.006 900	LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00	
527.006 991.000	PRINCIPAL ON DEBT SERV.	140,000.00	140,000.00	140,000.00	135,000.00	135,000.00	135,000.00	
527.006 995.000	INTEREST EXPENSE	46,500.00	51,925.00	51,925.00	35,650.00	35,650.00	35,650.00	
527.006 996.000	PAYING AGENT FEES	155.26	155.26	155.26	156.00	156.00	156.00	
TOTAL EXPENSES STOLL ROAD SEWER		186,655.26	192,080.26	192,080.26	170,806.00	170,806.00	170,806.00	
590605 .016	SPECIAL ASSESSMENT STOLL ROAD SEWER	123,752.38	121,142.00	121,142.00	118,302.00	118,302.00	118,302.00	
590665 .016	INTEREST-STOLL ROAD	45,132.04	46,324.00	46,324.00	39,583.00	39,583.00	39,583.00	
TOTAL REVENUE-STOLL ROAD SEWER		168,884.42	167,466.00	167,466.00	157,885.00	157,885.00	157,885.00	Cash on Hand 7-30-14
NET BALANCE FOR YEAR								Savings \$18,623.32
TOTAL STOLL ROAD SEWER		(17,770.84)	(24,614.26)	(24,614.26)	(12,921.00)	(12,921.00)	(12,921.00)	Investments \$107,899.61
								total \$126,522.93

2015 Final Budget

**DEPARTMENT: WATER/FIRE HYDRANTS
REVENUES - Page 1 of 3**

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Department Recommends	Explanation of Expense Calculation
REVENUES								
591448	USER FEE/FIRE HYDRANT	80,119.88	82,553.00	81,291.00	90,592.00	90,592.00	90,592.00	Expecting a 7% increase
591605	DEVELOPERS MONEY	0.00	0.00	0.00	0.00	0.00	0.00	
591607	HOOKUP FEES	52,879.00	33,000.00	31,680.00	33,000.00	33,000.00	33,000.00	
591655	LATE PAYMENT CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	
591665	INTEREST	1,140.03	600.00	900.00	800.00	800.00	800.00	
591699	FUND BALANCE TRANS.	0.00	0.00	0.00	0.00	0.00	0.00	
591699 0.006	5% WATER REVENUE FOR GENERAL FUND	2,891.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WATER/HYDRANT REVENUES		137,029.91	116,153.00	113,871.00	124,392.00	124,392.00	124,392.00	

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WATER EXPENDITURES								
536.001 801.000	PROFESSIONAL SERVICES GENERAL ATTORNEY	0.00	0.00	0.00	0.00	0.00	0.00	
536.001 801.006	Ground Water Flow Models PROFESSIONAL SERVICES ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00	
536.001 801.016	PROFESSIONAL SERVICES BOARD OF WATER & LIGHT	0.00	0.00	0.00	0.00	0.00	0.00	
536.001 856.000	MISC. BANK SERVICE CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	
536.001 900.000	LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00	
536.001 958.001	OTHER EXPENSES TWP SPECIAL ASSESSMENTS	3,772.25	3,753.00	3,467.63	3,336.00	3,336.00	3,336.00	
536.001 964.000	TAX TRIBUNAL REFUNDS	0.00	600.00	600.00	1,000.00	1,000.00	1,000.00	
536.001 999.008	5% WATER REVENUE TO GENERAL FUND	2,891.00	0.00	0.00	0.00	0.00		
TOTAL GENERAL WATER EXPENDITURES		6,663.25	4,353.00	4,067.63	4,336.00	4,336.00	4,336.00	
DEPARTMENT: WATER/FIRE HYDRANTS FIRE HYDRANT EXPENDITURES								
Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Twp. Manager Recommends	2015 Board Recommends	Explanation of Expense Calculation
537825	FIRE HYDRANT CHARGE	81,291.00	82,553.00	82,553.00	89,712.00	89,712.00	89,712.00	estimate waiting on confirmation
TOTAL WATER EXPENSES (NOT INCLUDING SPECIAL ASSESSMENTS)		87,954.25	86,906.00	86,620.63	94,048.00	94,048.00	94,048.00	
TOTAL WATER REVENUE		137,029.91	116,153.00	113,871.00	124,392.00	124,392.00	124,392.00	
EXCESS (DEFICIENCY) REV/EXP		49,075.66	29,247.00	27,250.37	30,344.00	30,344.00	30,344.00	

2015 Final Budget

Account	Description	2013 Actual	2014 Current Budget	2014 Estimated at Year End	2015 Department Recommends	2015 Business Mgr. Recommends	2015 Board Recommends	Explanation of Expense Calculation
DEBT SERVICE-DISTRICT-GRAND RIVER WATER EXTENSION-03								
545004 801.025	AMORITZIED BOND EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
545004 856	MISC BANK CHARES	0.00	0.00	0.00	0.00	0.00	0.00	
545004 991	PRINCIPAL ON DEBT SERVICE	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	
545004 995	INTEREST EXPENSE	21,405.00	18,195.00	18,195.00	14,895.00	14,895.00	14,895.00	
545004 996	PAYING AGENT FEES	250.00	250.00	250.00	250.00	250.00	250.00	
TOTAL EXPENSE DEBT SERVICE GRAND RIVER WATER X03		101,655.00	98,445.00	98,445.00	95,145.00	95,145.00	95,145.00	
591449 .003	SPECIAL ASSESSMENT GD RV WTR-03	58,311.78	57,886.00	57,886.00	49,623.00	49,623.00	49,623.00	Remaining Bond Balance = \$375,695 Payoff Date
591665 .011	INTEREST GD RV WTR EXT-03	16,775.07	14,489.00	14,489.00	9,936.00	9,936.00	9,936.00	Initial Bond issue amount: Cash on Hand 7-30-14 Savings \$35,147.06
TOTAL REVENUE DEBT SERVICE GRAND RIVER WATER X03		75,086.85	72,375.00	72,375.00	59,559.00	59,559.00	59,559.00	Investments \$114,421.02
NET BALANCE FOR YEAR								total \$149,568.08
TOTAL GRAND RIVER WATER EXT 03		(26,568.15)	(26,070.00)	(26,070.00)	(35,586.00)	(35,586.00)	(35,586.00)	

2015 Final Budget

DEBT SERVICE-DISTRICT-STOLL STATE ROADS WATER								
545005 801.025	AMORTIZED BOND EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
545005 856	MISC BANK CHARES	0.00	0.00	0.00	0.00	0.00	0.00	
545005 991	PRINCIPAL ON DEBT SERVICE	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
545005 995	INTEREST EXPENSE	8,912.54	7,750.00	7,750.00	6,782.00	6,782.00	6,782.00	
545005 996	PAYING AGENT FEES	29.24	30.00	29.24	30.00	30.00	30.00	
TOTAL EXPENSE DEBT SERVICE STOLL RD WATER		38,941.78	32,780.00	32,779.24	31,812.00	31,812.00	31,812.00	
591449 .004	SPECIAL ASSESSMENT STOLL ROAD WATER	26,731.78	24,470.00	27,000.00	24,086.00	24,086.00	24,086.00	Cash on Hand 7-30-14 Savings \$2,153.15 Investments \$9,017.26 total \$11,170.41
591665 .015	INTEREST STOLL ROAD WATER	10,698.62		10,000.00	8,059.00	8,059.00	8,059.00	
TOTAL REVENUE DEBT SERVICE STOLL RD WATER		37,430.40	24,470.00	37,000.00	32,145.00	32,145.00	32,145.00	
NET BALANCE FOR YEAR								
TOTAL GRAND RIVER WATER EXT 03		(1,511.38)	(8,310.00)	4,220.76	333.00	333.00	333.00	
TOTALS INCLUDING SPECIAL ASSESSMENTS								
GRAND TOTAL WATER EXPENSES		228,551.03	218,131.00	217,844.87	221,005.00	221,005.00	221,005.00	
GRAND TOTAL WATER REVENUE		249,547.16	212,998.00	223,246.00	216,096.00	216,096.00	216,096.00	
EXCESS (DEFICIENCY) REV/EXP		20,996.13	(5,133.00)	5,401.13	(4,909.00)	(4,909.00)	(4,909.00)	
BEGINNING BALANCE		376,336.14	397,332.27	397,332.27	402,733.40	402,733.40	402,733.40	
YEAR END FUND BALANCE		397,332.27	392,199.27	402,733.40	397,824.40	397,824.40	397,824.40	