



2015 SUPERIOR TOWNSHIP

Government Funds Budget - Adopted 10/20/14

				BUDGETS		
				ACTUALS	2014	2015
				Jan - Jun 2014	AMENDED	BUDGET
101 - GENERAL FUND:						
	000	402	000			
				Current Real/Personal Property Tax	\$220,802	\$221,100
		404		Trailer Fees	1,494	3,000
		405		IFT Taxes	7,311	7,311
		406		Pilot Program Taxes	1,755	1,765
		452		Cable TV Franchise Fees - Comcast	140,907	142,000
		453		Cable TV Franchise Fees - AT&T	48,646	45,000
		574		State Shared Revenue	495,567	934,908
		575		State Reimbursement for ROWs	0	8,800
		605		Ordinance Violation Fees	1,818	2,000
		607		Planning Administration Fees	1,034	4,000
		608		Planning Department Fees	350	6,500
		609		Accounting Reimbursement Revenue	9,433	19,200
		610		Building Fund Contribution Revenue	10,233	16,000
		611		Meetings, Court Reimbursement Revenue	200	0
		612		106 Inspection Revenue	0	0
		626		Summer Tax Collection Fees	0	21,090
		630		Solid Waste Revenue	1,607	3,000
		631		Recycling Education Revenue	434	1,500
		663		Interest on Reserves Income	339	0
		665		Tax Collection Income	929	400
		666		Delinquent Interest & Penalty Income	5,670	0
		671	002	Health Insurance Admin. Fees Income	32	830
		672		Medical Insurance/COBRA Income	124	200
		673		Insurance Reimbursements Income	106	0
		674		Cell Tower Revenue	8,358	19,900
		675		Delinquent W/S Bills Admin. Fee Income	0	6,000
		698		Miscellaneous Income	93	250
		699		Appropriations from Fund Balance	0	155,463
Total Revenue				957,241	1,620,217	1,863,085



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				ACTUALS Jan - Jun 2014	BUDGETS	
					2014 AMENDED	2015 BUDGET
EXPENSES:						
101 - BOARDS						
	700	000	Board of Trustees Salaries	3,039	6,000	6,000
	701		Other Board/Commission Salaries	1,260	2,460	2,500
	703		Contract Services	0	1,600	1,000
	710		Training	0	100	0
	727		Office Supplies	0	200	0
	801		Professional Services - Other	0	500	0
	860		Transportation	0	100	100
	900		Printing & Publishing	0	800	0
			Total Boards	4,299	11,760	9,600
102 - ADMINISTRATION						
	702	000	Salaries	15,793	36,447	13,177
	710		Training	0	1,000	500
	717		Taxable Benefits	0	1,083	659
	727		Office Supplies	2,954	4,000	4,000
	728		Postage	3,986	14,000	14,000
	777		Cemetery Upkeep Donation	1,500	1,500	2,500
	798		Economic Development	0	1,000	1,000
	800		Professional Services - Attorneys	4,434	11,000	15,000
	801		Professional Services - Other	11,117	14,021	15,000
	802		Professional Services - Computer Related	8,090	11,000	30,000
	850		Telecommunications	2,589	4,600	5,000
	851		Insurance & Bonds	6,743	14,500	15,000
	860		Transportation	2,572	4,000	6,500
	861		Meals & Lodging	0	800	800
	900		Printing & Publishing	4,641	8,100	8,500
	930		Repairs & Maintenance	3,062	4,300	10,000
	951		Ypsilanti Meals on Wheels	0	2,150	2,150
	954		Equipment Rental	2,674	3,300	5,000
	958		Membership & Dues	5,703	8,745	12,000
	963		Bank Fees & Charges	18	200	1,400



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				ACTUALS	2014	2015
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	980		Equipment over \$5,000	0	4,000	5,000
	981		Equipment under \$5,000	0	5,000	4,000
	985		Tax Chargebacks	202	5,000	5,000
	999		Miscellaneous Expense	291	50	500
	Total Administration			76,369	159,796	176,686
171 - SUPERVISOR						
	700	000	Supervisor Salary	36,626	73,254	78,352
	717		Taxable Benefits	4,446	0	10,510
	727		Office Supplies	0	0	100
	Total Supervisor			41,072	73,254	88,962
191 - ELECTIONS						
	702	000	Salaries	0	4,000	4,000
	703		Contract Services	54	15,000	10,000
	727		Office Supplies	0	5,000	5,000
	728		Postage	1,000	10,000	1,000
	740		Operating Supplies	1,538	4,000	4,000
	862		Precinct Rental	0	2,250	1,500
	900		Printing & Publishing	0	700	500
	981		Equipment under \$5,000	0	0	2,000
	Total Elections			2,592	40,950	28,000
201 - ACCOUNTING						
	702	000	Salaries	26,802	65,308	56,791
	710		Training	412	200	500
	717		Taxable Benefits	4,861	2,932	1,571
	727		Office Supplies	343	700	700
	Total Accounting			32,418	69,140	59,562



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				BUDGETS			
				ACTUALS		2014	2015
				Jan - Jun 2014		AMENDED	BUDGET
209 - ASSESSING							
	702	000	Salaries	61,587	114,684	128,222	
	703		Contract Services	0	1,000	2,500	
	710		Training	912	1,000	2,500	
	717		Taxable Benefits	5,464	1,379	11,114	
	727		Office Supplies	1,485	2,500	2,500	
	850		Telecommunications	240	500	500	
	860		Transportation	27	600	600	
	861		Meals & Lodging	283	500	500	
	958		Membership & Dues	153	700	300	
			Total Assessing	70,152	122,863	148,736	
215 - CLERK							
	700	000	Clerk Salary	33,092	66,182	70,790	
	702		Salaries	1,331	5,000	14,467	
	717		Taxable Benefits	4,036	6,681	10,544	
	727		Office Supplies	0	0	0	
			Total Clerk	38,458	77,863	95,801	
253 - TREASURER							
	700	000	Treasurer Salary	33,092	66,182	70,790	
	702		Salaries	27,661	47,502	53,156	
	710		Training	618	0	500	
	717		Taxable Benefits	6,704	10,741	9,975	
	727		Office Supplies	1,194	2,500	2,200	
			Total Treasurer	69,269	126,925	136,622	
265 - TOWNSHIP HALL BUILDING & GROUNDS							
	702	000	Salaries	7,322	14,633	15,663	
	703		Contract Services	1,509	1,500	3,000	
	717		Taxable Benefits	0	293	313	
	740		Operating Supplies	3,261	5,000	6,000	
	860		Transportation	17	0	200	
	920		Utilities	4,547	11,000	11,000	
	930		Repairs & Maintenance	4,425	9,000	9,000	
	976		Building Improvements	0	30,000	10,000	
			Total Township Hall Building & Grounds	21,080	71,426	55,176	



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				ACTUALS	2014	2015
				Jan - Jun 2014	AMENDED	BUDGET
266 - SPECIAL PROJECTS						
	947	000	Master Plan Revisions	3,705	5,000	0
	948		LDFA Creation	0	1,000	0
	949		Ordinance Compilation	0	1,000	10,000
			TH Parking Lot Repaving & Signage	0	0	70,000
			Total Special Projects	3,705	7,000	80,000
278 - ORDINANCE ENFORCEMENT						
	702	000	Salaries	8,348	16,621	40,804
	703		Contract Services	10,325	1,000	5,000
	717		Taxable Benefits	0	141	1,430
	740		Operating Supplies	59	100	100
	860		Transportation	904	2,000	2,000
			Blight Enforcement	0	0	15,000
			Total Ordinance Enforcement	19,636	19,862	64,335
410 - PLANNING						
	701	000	Commission Salaries	715	3,000	5,000
	702		Salaries	9,047	16,679	13,177
	703		Contract Services	0	100	1,000
	710		Training	0	600	600
	717		Taxable Benefits	474	834	659
	727		Office Supplies	185	500	400
	801		Professional Services - Other	11,608	11,000	25,000
	900		Printing & Publishing	0	200	2,500
			Total Planning	22,028	32,913	48,336
446 - INFRASTRUCTURE						
	702	000	Salaries	1,754	0	4,907
	703		Contract Services	0	0	2,000
	740		Operating Supplies	4,897	0	1,000
			ROW Maintenance	0	0	8,800
			Stamford Rd. Property Maintenance	0	0	5,000
	866		Road Maintenance	150,550	300,000	325,000
	867		Non-Motorized Trails Maintenance	5,405	5,000	5,000
	920		Utilities - Streetlights	0	3,300	3,300
	921		Drains	0	20,000	20,000
	930		Repairs & Maintenance	0	0	0
			Total Infrastructure	162,606	328,300	375,007



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				ACTUALS	2014	2015
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528 - SOLID WASTE MANAGEMENT						
	703	000	Contract Services	965	800	2,000
	824		Recycling	103	4,000	250
	826		Garbage & Yard Waste Tags	1,390	3,000	3,000
	828		Reimbursement for Dump Use	1,037	3,000	3,000
			Total Solid Waste Management	3,495	10,800	8,250
550 - TRANSPORTATION						
	864	000	AATA Fixed Route	12,054	25,273	27,192
	865		AATA Demand Response	6,585	9,020	13,170
			Total Transportation	18,639	34,293	40,362
965 - TRANSFER of FUNDS						
	965	000	Transfer to Trails Reserve	0	5,000	5,000
	966		Transfer to Parks Fund	115,119	230,236	237,311
			Total Transfer of Funds	115,119	235,236	242,311
966 - UNALLOCATED EXPENSES						
	715	000	FICA	22,597	42,955	47,091
	852		Medical Insurance	43,366	96,543	68,814
	853		Dental Insurance	0	0	10,142
	854		Vision Insurance	0	0	1,712
	855		Life Insurance	0	0	1,757
	856		HSA Administration Fee	96	0	200
	857		HCSP	7,703	14,560	14,954
	858		Pension	22,182	43,778	60,671
			Total Unallocated Expenses	95,944	197,836	205,341
Total 755.999 - TOTAL EXPENSES				796,880	1,620,217	1,863,085
	965		Transfer to Reserves	0	0	0
Net of Revenues and Expenditures				160,362	0	(0)



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				BUDGETS		
				ACTUALS	2014	2015
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204 - LEGAL DEFENSE FUND						
	000	402	000			
		405		Current Real/Personal Property Tax	\$0	\$67,474
				IFT Taxes	0	2,231
Total Revenue				0	69,705	141,635
245 - EXPENSES						
	800	000		Professional Services - Attorneys	2,097	9,500
	801			Professional Services - Other	360	0
	963			Bank Fees & Charges	0	0
	985			Tax Chargebacks	29	500
Total Expenses				2,486	10,000	13,600
965 - TRANSFER of FUNDS						
	965	000		Transfer to Legal Defense Reserve	0	59,705
Total Transfer of Funds				0	59,705	128,035
Net of Revenues and Expenditures				(2,486)	0	0



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				BUDGETS		
				ACTUALS	2014	2015
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206 - FIRE FUND						
	000	402	000			
			Current Real/Personal Property Tax	\$1,617,377	\$1,619,390	\$1,635,420
		405	IFT Taxes	53,548	53,548	64,194
		406	Pilot Program Taxes	6,430	6,142	6,430
		604	Reimbursement for Labor Costs	228	900	900
		663	Interest on Reserves Income	1,468	0	2,900
		664	Interest Income	682	100	1,300
		671	002 Health Insurance Admin. Fees Income	369	1,400	0
		672	Medical Insurance/COBRA Income	349	866	0
		673	Insurance Reimbursements Income	2,284	0	0
		695	False Alarm Revenue	300	1,000	600
		698	Miscellaneous Income	410	0	500
		699	Appropriations from Fund Balance	0	0	0
Total Revenue				1,683,445	1,683,346	1,712,244
264 - VEHICLES						
		740	000 Operating Supplies	0	0	7,000
		742	Fuel-Diesel	0	0	20,000
		860	Transportation	0	0	2,000
		860	050 Meals, Lodging	0	0	1,000
		930	000 Repairs & Maintenance	0	0	20,000
Total Vehicles				0	0	50,000
265 - BUILDINGS & GROUNDS						
		740	000 Operating Supplies	0	0	5,000
		920	Utilities	0	0	25,000
		930	Repairs & Maintenance	0	0	16,000
Total Buildings & Grounds				0	0	46,000



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				ACTUALS	2014	2015
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336 - FIRE OPERATIONS						
	702	000	Salaries	248,120	497,945	534,133
	702	001	State Authorized Overtime	21,065	41,630	43,671
	702	002	Overtime - Sick	12,497	9,000	0
	702	003	Overtime - Vacation	27,754	60,000	0
	702	004	Overtime - Callbacks	13,874	23,000	0
	702	005	Overtime - Miscellaneous	10,097	40,000	0
	702	006	Overtime - Training	10,480	30,000	0
	702	012	Overtime	0	0	150,000
	702	007	Base Salary - Chief	14,283	41,731	
	702	008	Additional Hours - Chief	0	8,000	0
	702	009	Base Salary - Marshall	4,433	23,019	0
	702	010	Additional Hours - Fire Marshall	1,298	8,000	0
	703	000	Chief Expenses	0	0	61,000
	704	000	Fire Marshall Expenses	0	0	12,000
	710	000	Training	920	10,000	10,000
	717		Taxable Benefits	22,188	31,119	21,070
	717	002	Uniform Allowance	9,212	10,000	10,000
	717	033	Sick Day Cash Outs	6,156	15,000	15,000
	727		Office Supplies	681	800	1,500
	740		Operating Supplies	20,200	40,000	20,000
	750		Turn-Out Gear	10,291	6,000	0
	800		Professional Services - Attorneys	0	1,000	1,000
	801		Professional Services - Other	4,145	6,000	10,000
	803		Accounting Chargeback Fee	5,000	10,000	10,000
	849		Dispatch Services	0	0	21,000
	850		Telecommunications	14,692	30,000	9,000
	851		Insurance & Bonds	11,020	50,000	40,000
	860		Transportation	430	2,000	0
	861		Meals & Lodging	408	1,000	0
	880		Fire Prevention Expense	0	2,500	2,500
	890		Contingencies	0	10,000	10,000



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				ACTUALS	2014	2015
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	920		Utilities	12,306	24,000	0
	930		Repairs & Maintenance	21,769	31,000	0
	954		Equipment Rental	915	3,000	3,000
	958		Membership & Dues	1,150	1,600	1,600
	963		Bank Fees & Charges	220	1,000	0
	980		Equipment Over \$5,000	441,945	10,000	55,000
	981		Equipment Under \$5,000	149	15,000	5,000
	982		Debt Principal	83,577	72,858	87,863
	983		Debt Interest	7,608	33,254	13,940
	985		Tax Chargebacks	703	15,000	2,000
	999		Miscellaneous Expense	171	100	500
Total Fire Operations				1,039,756	1,214,556	1,150,778
965 - TRANSFER of FUNDS						
	965	000	Transfer to Bldg. Const. Reserve		31,025	41,846
	966	000	Transfer to Truck Replace. Reserve		100,000	125,537
Total Transfer of Funds				0	131,025	167,382
966 - UNALLOCATED EXPENSES						
	715	000	FICA	29,218	62,917	41,458
	852		Medical Insurance	103,406	157,285	107,983
	853		Dental Insurance	0	0	12,613
	854		Vision Insurance	0	0	2,196
	855		Life Insurance	0	0	1,226
	856		HSA Administration Fee	180	0	360
	857		HCSP	7,290	14,580	57,570
	858		Pension	49,183	102,983	74,678
Total Unallocated Expenses				189,277	337,765	298,084
Total 755.999 - TOTAL EXPENSES				1,229,033	1,683,346	1,712,244
Net of Revenues and Expenditures				454,412	0	(0)



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				BUDGETS		
				ACTUALS	2014	2015
				Jan - Jun 2014	AMENDED	BUDGET
219 - STREET LIGHT FUND						
000	403	000	Special Assessment	\$0	\$89,352	\$89,352
Total Revenue				0	89,352	89,352
223 - EXPENSES						
800	000		Professional Services - Attorneys	500	500	500
801			Professional Services - Other	0	228	228
920			Utilities	43,112	88,624	88,624
Total Expenses				43,612	89,352	89,352
Net of Revenues and Expenditures				(43,612)	0	0
220 - SIDESTREET MAINTENANCE FUND						
000	403	000	Special Assessment	\$17,420	\$17,420	\$17,420
Total Revenue				17,420	17,420	17,420
245 - EXPENSES						
703	000		Contract Services	4,716	16,554	16,554
740			Operating Supplies	0	300	300
Total Expenses				4,716	16,854	16,854
965 - TRANSFER of FUNDS						
965	000		Transfer to Legal Reserves	0	566	566
Total Transfer of Funds				0	566	566
Net of Revenues and Expenditures				12,704	0	0
224 - HYUNDAI S.A.D. FUND						
000	402	002	Special Assessment	\$0	\$0	\$140,000
Total Revenue				0	0	140,000
228 - EXPENSES						
801	000		Professional Services	0	0	325
982	000		Debt Principle	0	0	135,000
983			Debt Interest	0	0	4,675
Total Expenses				0	0	140,000
Net of Revenues and Expenditures				0	0	0



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				ACTUALS	2014	2015	
				Jan - Jun 2014	AMENDED	BUDGET	
249 - BUILDING FUND:							
	000	610	000				
				Charges for Services Income	\$91,500	\$120,000	\$150,000
		663		Interest on Reserves Income	10	0	20
		671	002	Health Insurance Admin. Fees Income	57	150	0
		673		Insurance Reimbursements Income	53	0	100
		699		Appropriations from Fund Balance	0	66,363	26,479
Total Revenue				91,619	186,513	176,599	
371 - SAFETY INSPECTION							
		702	000	Salaries	50,537	104,689	97,489
		703		Contract Services	3,240	7,000	7,000
		710		Training	0	500	500
		717		Taxable Benefits	2,030	2,715	3,452
		727		Office Supplies	0	200	200
		740		Operating Supplies	488	600	600
		801		Professional Services - Other	1,369	6,000	30
		802		Professional Services - Computer Related	939	2,400	6,000
		803		Building Chargeback	7,710	13,000	13,000
		850		Telecommunications	507	1,000	1,100
		851		Insurance & Bonds	1,348	3,000	3,000
		860		Transportation	1,881	2,000	4,000
		861		Meals & Lodging	0	100	100
		900		Printing & Publishing	0	100	100
		930		Repairs & Maintenance	315	600	600
		954		Equipment Rental	64	0	100
		958		Membership & Dues	323	500	500
		963		Bank Fees & Charges	0	0	250
		999		Miscellaneous Expense	0	200	200
Total Safety Inspection				70,750	144,604	138,221	



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				ACTUALS Jan - Jun 2014	BUDGETS		
					2014	2015	
					AMENDED	BUDGET	
966 - UNALLOCATED EXPENSES							
	715	000	FICA	3,939	8,217	7,722	
	852		Medical Insurance	14,235	20,712	16,976	
	853		Dental Insurance	0	0	867	
	854		Vision Insurance	0	0	157	
	855		Life Insurance	0	0	163	
	856		HSA Administration Fee	24	0	100	
	857		HCSP	1,117	2,240	2,016	
	858		Pension	5,288	10,740	10,377	
	Total Unallocated Expenses			24,603	41,909	38,378	
	Total 755.999 - TOTAL EXPENSES			95,353	186,513	176,599	
Net of Revenues and Expenditures				(3,734)	0	(0)	
266 - LAW ENFORCEMENT FUND							
	000	402	000	Current Real/Personal Property Tax	\$1,213,021	\$1,214,542	\$1,226,565
		405		IFT Taxes	40,161	40,161	48,145
		406		Pilot Program Taxes	4,822	4,613	4,800
		660		Fines & Forfeits	13,134	35,000	35,000
		661		Sycamore Reg Law Enforcement	48,727	97,453	100,000
		662		Danbury Reg Law Enforcement	28,083	56,165	60,000
		663		St Joseph Hospital Law Enforcement	57,608	115,215	115,215
		663		Interest on Reserves Income	334	0	600
		695		False Alarm Revenue	2,140	4,000	4,000
		699		Appropriations from Fund Balance	0	89,956	98,295
	Total Revenue			1,408,032	1,657,105	1,692,620	
310 - CRIME CONTROL							
	703	000		Contract Services	765,105	1,536,210	1,560,000
	703	001		Contract Overtime	41,534	90,000	110,000
	740			Operating Supplies	1,258	0	200
	801			Professional Services - Other	4,900	10,000	10,000
	803			Accounting Chargeback Fee	600	1,200	1,200
	851			Insurance & Bonds	600	1,200	1,200
	920			Utilities	2,875	6,000	6,000
	930			Repairs & Maintenance	655	500	1,500
	985			Tax Chargebacks	527	10,800	1,500
	Total Crime Control			818,053	1,655,910	1,691,600	



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				ACTUALS	2014	2015
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346 - NEIGHBORHOOD WATCH						
	702	000	Salaries	482	900	703
	715		FICA	37	70	56
	717		Taxable Benefits	0	0	35
	728		Postage	0	50	50
	740		Operating Supplies	0	25	25
	860		Transportation	0	100	100
	900		Printing & Publishing	0	50	50
Total Neighborhood Watch				519	1,195	1,020
Total 755.999 · TOTAL EXPENSES				818,573	1,657,105	1,692,620
Net of Revenues and Expenditures				589,459	0	(0)



PARKS & RECREATION

		ACTUALS Jan - Jun 2014	BUDGETS	
			2014 AMENDED	2015 BUDGET
Revenue:	588.025 · General Fund Contribution	115,119	230,237	237,311
	664.000 · INTEREST	0	0	0
	664.050 - Interest on Reserves	415	0	900
	607.085 - Reimb. For Labor Costs	490	500	500
	671.075 - Insurance Reimbursements	66	0	100
	695.000 · Donations	0	100	100
	699.025 · Approp. from Reserves	0	0	50,000
Total Revenue		116,090	230,837	288,911
Expense:	751. · Administration Department:			
	702.001 · Comm. Salaries	3,240	9,000	7,540
	702.002 · Admin. Salary	17,470	34,939	37,369
	715.001 · Social Security - Commission	248	689	0
	715.002 · Social Security - Administrator	1,422	2,937	0
	717.000 · Taxable Benefits	929	3,449	0
	718.000 · Pension	1,615	3,071	0
	719.000 - Prior Year MESC	0	350	350
	727.000 - Office Supplies	197	500	500
	727.050 · Postage	0	100	100
	801.000 · Professional Services	1,180	2,200	2,400
	803.000 · Twp. Accountant Fees	3,000	6,000	0
	850.000 · Telecommunications	468	1,300	1,000
	851.000 · Insurance and Bonds	935	4,500	2,000
	852.000 - Medical Insurance	176	378	0
	857.000 - HCSP	407	840	0
	860.000 · Transportation	137	300	300
	900.000 · Printing & Publishing	0	100	100
	930.000 · Repairs & Maintenance	0	500	500
	958.000 · Memberships & Dues	77	35	100
	977.000 · Equipment	216	1,250	3,000
Total 751. · Administration Department		31,714	72,438	55,259



PARKS & RECREATION

		ACTUALS Jan - Jun 2014	BUDGETS	
			2014 AMENDED	2015 BUDGET
754. Recreation Department:				
	704.000 · Staff Salaries	2,240	6,026	8,918
	715.000 · Social Security	171	371	0
	740.000 · Operating Supplies	1,298	5,250	3,000
	740.005 · Signage	202	500	500
	860.000 · Transportation	0	100	100
	930.000 · Rep. & Maint.	0	500	500
Total 754. · Recreation Department		3,912	12,747	13,018
755. Parks Maintenance Department:				
	704.000 · Staff	37,584	78,218	100,620
	715.075 · Social Security - Staff	2,889	6,011	0
	717.050 · Taxable Benefits -Staff	179	351	0
	718.075 · Pension - Staff	3,387	7,302	0
	740.000 · Operating Supplies	726	2,000	1,500
	740.003 · Herbicide (Non-Selective)	0	500	500
	740.004 · Sand, Gravel, Bark and Soil	0	500	500
	741.001 · Uniforms	259	750	750
	742.000 · Fuel - Lubricants	3,244	6,000	6,000
	801.000 - Professional Services	119	0	0
	850.000 · Telecommunications	333	750	750
	860.000 · Transportation	0	50	50
	920.000 · Utilities	152	450	300
	930.000 · Repairs & Maintenance	5,109	7,500	7,500
	930.001 · Controlled Burns	3,626	4,000	4,000
	974.000 · Small Tools & Equipment	78	1,000	500
	975.000 · Signage	1,969	0	100
	977.000 - Equipment	0	25,270	26,000
Total 755. · Parks Maintenance Department		59,654	140,652	149,070
756 - Park Development/Improvement:				
	951.000 - Project (Pavilion for Fireman's)	129	5,000	40,000
Total 756 - Park Development/Improvement		129	5,000	40,000



PARKS & RECREATION

		ACTUALS Jan - Jun 2014	BUDGETS	
			2014 AMENDED	2015 BUDGET
966 - Unallocated Expenses:				
	715 - FICA	0	0	12,247
	717.000 · Taxable Benefits	0	0	5,646
	718.000 · Pension	0	0	12,649
	852.000 - Medical Insurance	0	0	0
	853.000 - Dental Insurance	0	0	204
	854.000 - Vision Insurance	0	0	41
	855.000 - Life Insurance	0	0	58
	857.000 - HCSP	0	0	719
Total 966 - Unallocated Expenses		0	0	31,564
Total 755.999 · TOTAL EXPENSES		95,409	230,837	288,911
Net of Revenues and Expenditures		20,681	0	0



			ACTUALS	BUDGETS	
			Jan-Jun '14	2014	2015
O&M Revenue					
		400 · Water & Sewer Revenue			
		404 - Water Sales	788,400	1,845,176	1,858,541
		405 - Sewer Sales	510,752	1,142,056	1,152,877
		408 · Penalty Revenue	27,054	60,000	55,000
		Total 400 · Water & Sewer Revenue	1,326,206	3,047,232	3,066,418
		410 · Meter Sales Revenue	2,740	3,000	5,000
		420 · Miscellaneous Revenue			
		419 - COBRA Admin. Fees	0	80	0
		421 · Fees	1,895	5,000	4,000
		4222 - HSA Adm. Fees	119	355	0
		423 - Customer Call Out Income	1,092	2,000	2,000
		425 - Other Miscellaneous Income	11,681	4,000	4,000
		Total 420 · Miscellaneous Revenue	14,786	11,435	10,000
		440 · Interest Revenue			
		441 · Interest on Bank Accounts	954	2,000	2,000
		Total 440 · Interest Revenue	954	2,000	2,000
		Total Revenue	1,344,687	3,063,667	3,083,418
		Expenses			
		550 · Water & Sewer Purchased			
		555 - Water Purchased	547,527	1,284,405	1,291,557
		560 - Sewer Purchased	403,692	863,000	901,984
		Total 550 - Water & Sewer Purchased	951,219	2,147,405	2,193,541
		600 · Payroll Expenses			
		601 · Salaries	180,812	346,665	377,157
		602 · Overtime Premium	10,106	4,000	11,658
		603 · Taxable Benefits	18,556	19,135	18,859
		605 · FICA/Medicare	16,254	28,255	31,187
		607 · Employee Insurance - Dental	3,309	0	5,947
		607 · Employee Insurance - Life Insurance	455	0	881
		607 · Employee Insurance - Medical	24,182	0	49,795
		607 · Employee Insurance - Vision	575	0	1,041
		607 · Employee Insurance - Other	19,951	86,372	0
		609 · Pension	16,708	33,824	41,659
		610 - HCSP	6,051	11,480	10,871
		Total 600 · Payroll Expenses	296,960	529,731	549,056



		ACTUALS Jan-Jun '14	BUDGETS	
			2014	2015
	611 - Building & Equipment Expenses			
	611-AB - Administration Building			
	620-AB - R&M	2,735	4,000	5,000
	643-AB - Computer Serv. & Supp.	5,207	11,000	11,000
	645-AB - Operating Supplies	2,741	5,000	5,000
	665-AB - Utilities	3,833	7,000	7,500
	668-AB - Telecommunications	2,149	4,000	5,000
	677-AB - Leased Equipment	1,837	3,700	3,700
	678-AB - Cleaning Services	1,540	3,000	3,000
	Total 611-AB - Administration Building	20,043	37,700	40,200
	611-MF - Maintenance Facility			
	620-MF - R&M	7,871	15,000	15,000
	643-MF - Computer Serv. & Supp.	4,416	6,000	6,000
	645-MF - Operating Supplies	1,748	6,000	4,000
	665-MF - Utilities	13,252	25,000	25,000
	668-MF - Telecommunications	2,081	4,500	4,250
	Total 611-MF - Maintenance Facility	29,368	56,500	54,250
	611-LB - Lift & Booster Stations			
	620-LB - R&M	969	4,000	3,000
	645-LB - Operating Supplies	1,111	500	2,000
	665-LB - Utilities	9,113	16,000	20,000
	668-LB - Telecommunications	403	700	800
	Total 611-LB - Lift & Booster Stations	11,596	21,200	25,800
	Total 611 - Building & Equipment Expenses	61,007	115,400	120,250



		ACTUALS Jan-Jun '14	BUDGETS	
			2014	2015
	670 - Other Expenses			
	620 - Repairs & Maintenance - Other			
	620 - R&M - System	10,653	20,000	20,000
	625 - R&M - Root Foaming	0	7,000	7,000
	Total 620 - Repairs & Maintenance - Other	10,653	27,000	27,000
	630 - Professional Services			
	631 - Prof. Serv. - Engineers	9,325	50,000	40,000
	632 - Prof. Services - PHP	983	6,200	6,200
	634 - Prof. Serv. - Twp. Accountant	833	2,000	0
	635 - Prof. Serv. - Attorneys	0	1,000	1,000
	638 - Magic Wrighter Fees	283	600	600
	Total 630 - Professional Services	11,424	59,800	47,800
	650 - Employee Related Expenses			
	651 - Uniforms	590	3,000	3,000
	652 - Transportation & Mileage	314	1,000	1,000
	653 - Employee Training	290	2,000	1,500
	656 - Misc. Employee Expenses	106	600	500
	Total 650 - Employee Related Expenses	1,300	6,600	6,000
	671 - Meters & Supplies	12,127	25,000	25,000
	672 - Fuel	5,373	12,000	10,000
	673 - Insurance & Bonds	12,561	25,000	25,000
	676 - Postage	2,779	6,000	5,000
	701 - Bad Debt Expense	3,173	1,800	3,200
	709 - Printing & Publishing	873	1,500	1,500
	711 - Membership & Dues	2,139	5,000	4,500
	712 - Miscellaneous Expense	0	500	500
	Total 670 - Other Expenses	62,402	170,200	155,500
	Total Expenses	1,371,587	2,962,736	3,018,348
	Net Ordinary Revenue	(26,900)	100,931	65,070
	856 - Transfers Out to Capital Reserves	0	100,931	65,070
	Net of Revenues and Expenditures - O&M	(26,900)	0	0



				ACTUALS	BUDGETS	
				Jan-Jun '14	2014	2015
DEBT SERVICE REVENUE						
			441 - Interest on Bank Accounts	983	2,016	1,900
		Expenses				
			687 - Agency Fees	277	450	450
			689 - Bond Interest Expense	37,465	74,373	68,733
			690 - Disclosure Report Fee	0	250	0
			691 - Overlapping Report Fee	0	100	0
		Total Expense		37,742	75,173	69,183
		Transfers Out to Cap. Res.				
Net of Revenues and Expenditures - Debt Service				(36,759)	(73,157)	(67,283)
CAPITAL RESERVES						
		Revenue				
			415 - Connection Fees Revenue			
			413 - Availability Fees Revenue	28,858	0	0
			414 - Development Agreement Inc.	0	0	0
			415 - Tap Fees Income	0	0	0
			425 - Other Misc. Income	0	0	0
			416 - T&T Revenue	10,500	105,000	52,500
		Total 415 - Connection Fees Revenue		39,358	105,000	52,500
			427 - Grant Income	0	454,509	454,509
			441 - Interest on Bank Accounts	978	2,100	1,900
		Total Revenue		40,336	561,609	508,909
		Expense				
			620 - R&M - System	10,046	0	20,000
			621 - Project Expenses	0	505,010	505,010
			675 - Depreciation	350,602	701,204	705,000
		Transfer IN				
			809 - Transfer In From O&M	0	100,931	65,070
Net of Revenues and Expenditures - Capital Reserves				(320,312)	(543,674)	(656,031)
SYSTEM REPAIR RESERVE						
			441 - Interest on Bank Accounts	600	1,200	1,200
Net of Revenues and Expenditures - System Rep. Res.				600	1,200	1,200
NET OF REVENUES & EXPENDITURES - ALL FUNDS				(383,371)	(615,631)	(722,113)