

**General Fund Budget**  
**Key Points for Fiscal Year 2015**  
**(4/1/2015 – 3/31/2016)**  
*Last updated 3/31/2015*

Starting cash balance – approximately \$34,000

- Assumes the Village sends by March 31 the fourth quarter (2014) bill for fire protection for approximately \$18,682 (guessing 10% higher than the same quarter last year for \$16,984).
- Set aside \$9,000 for new township truck this month in new "Capital Purchases & Repair" account for General Fund (assuming the board approves creation of this bank account).
- Assumes the Board sets aside this month \$37,500 in a CD to purchase fire engine in 2020.
- Does not include a CD for \$31,780 already set aside for future needs and repairs.

Revenues

- Assumes no increase in Revenue Sharing Payments from the state (57% of all money we take in)
- Might be an increase in Swamp Land payments. Bill in legislature could be decided later this year.
- No increase in fee for Sewer Fund repayment plan to the General Fund.

Expenses

- Proposed 75¢/hour pay increase to Administrative Assistant (20% paid by this fund).
  - Increase is to keep pace with hike in minimum wage (went up 75¢/hour in September, 2014).
  - Until FY 2014, sewer fund paid 100% of this position. Now 20%.
- Possible replacement doors in large room.
- Possible replacement chairs.
- Possible repair of several chairs.
- Assumes 7.5% increase in electricity.
- Purchase \$10,000 in a CD for rainy day in March, 2016.

Future items (FY 2016 and beyond)

- Set aside \$10,000 for future large purchases and repairs in FY 2016, each year thereafter.
- Set aside \$37,500 each year in a CD to purchase fire engine in 2020.
- Evaluate how much of Utility Superintendent's pay should come from this fund.
- Continue discussion about future repairs to township hall, and other large items.

**PENTLAND TOWNSHIP 2015 - 2016 GENERAL FUND BUDGET BY DEPARTMENT**

ACCOUNT NO.		3/31/2015 Estimate	2015 - 2016 Budget		Notes
			Dollars	%	
101-000-001-010	BEGINNING CASH BALANCE	34,650.00	34,650.00		
	<b>REVENUES:</b>				
101-000-028-000	TAXES REC. DEL. PERSONAL	-	-	0.0%	
101-000-403-000	CURRENT PROPERTY TAX	39,850.12	40,000.00	14.3%	
101-000-403-010	CFA	-	-	0.0%	
101-000-403-020	PERSONAL PROPERTY TAX	274.58	250.00	0.1%	
101-000-403-030	SWAMP LAND TAX & OTHER TAXES	38,820.66	35,000.00	12.5%	Proposed increase is in legislature. Decided later this year
101-000-403-050	TAX ADMINISTRATION FEES	12,819.19	12,800.00	4.6%	
101-000-403-060	IFT TAX	892.30	850.00	0.3%	
101-000-403-070	PILT STATE LANDS	854.79	800.00	0.3%	
101-000-480-000	LAND DIVISION FEES	400.00	200.00	0.1%	
101-000-540-000	STATE SHARED REVENUES (SALES TA)	162,204.00	162,204.00	57.8%	Same as past year.
101-000-540-010	STATE SHARED REVENUES (METRO A)	1,997.56	1,900.00	0.7%	
101-000-601-010	STATE FIRE REIMBURSEMENT	2,228.18	2,200.00	0.8%	
101-000-664-000	INTEREST INCOME	292.49	250.00	0.1%	
101-000-665-000	TOWN HALL RENT	1,100.00	1,000.00	0.4%	
101-000-671-000	MISCELLANEOUS INCOME	1,137.76	1,000.00	0.4%	
	REPAYMENT FROM SEWER FUND	23,280.00	22,000.00	7.8%	3/31/2015 - approximate
	<b>TOTAL REVENUE</b>	<b>286,151.63</b>	<b>280,454.00</b>	100.0%	
	<b>TOTAL TO BE ACCOUNTED FOR</b>	<b>320,801.63</b>	<b>315,104.00</b>		
	<b>EXPENDITURES:</b>				
101-101-000-000	TOWNSHIP BOARD	2,344.48	2,476.00	0.9%	
101-102-000-000	ADMINISTRATIVE DEPUTY	5,671.85	5,237.00	1.9%	Cost shared between general, water, and sewer funds
101-171-000-000	SUPERVISOR	15,901.88	15,696.36	5.7%	
101-191-000-000	ELECTIONS	2,734.71	1,850.00	0.7%	
101-209-000-000	ASSESSING	22,670.46	23,154.32	8.4%	
101-210-000-000	LEGAL	7,634.78	4,000.00	1.4%	Upcoming - sewer system?
101-210-801-000	INSURANCE	2,009.70	5,365.00	1.9%	Cost shared between general, water, and sewer funds
101-215-000-000	CLERK	16,162.39	17,314.96	6.3%	
101-223-000-000	AUDIT	4,097.09	2,960.00	1.1%	Cost shared between general, water, and sewer funds
101-247-000-000	BOARD OF REVIEW	1,481.63	1,674.20	0.6%	
101-253-000-000	TREASURER	15,049.61	16,345.08	5.9%	
101-258-000-000	COMPUTER	935.00	1,500.00	0.5%	
101-265-000-000	TOWNSHIP HALL	50,343.65	35,136.00	12.7%	
101-289-801-000	DUES	894.63	950.00	0.3%	
101-311-801-000	PUBLIC SAFETY	-	-	0.0%	
101-336-000-000	FIRE & HYDRANT RENTAL	60,812.23	123,150.00	44.6%	
101-446-000-000	HIGHWAY CONSTR. & MAINT.	2,093.00	2,350.00	0.9%	
101-448-801-000	STREET LIGHTS	7,089.91	7,150.00	2.6%	
101-526-801-000	CLEAN UP DAY REFUSE	-	-	0.0%	
101-775-880-000	RECREATION & DONATIONS	-	-	0.0%	
101-800-956-000	MISCELLANEOUS EXPENSES	9,000.00	-	0.0%	\$9,000 for truck (will be bought in FY 2016)
101-892-000-000	CONTINGENCY	-	10,000.00	3.6%	Buy a CD in March 2016?
	<b>TOTAL EXPENDITURES</b>	<b>226,927.00</b>	<b>276,308.92</b>	100.0%	
	<b>ENDING BALANCE</b>	<b>93,874.63</b>	<b>38,795.08</b>		
	<b>TOTAL TO BE ACCOUNTED FOR</b>	<b>320,801.63</b>	<b>315,104.00</b>		
<b>DATE ADOPTED:</b>	March 31, 2015				
<b>SIGNED:</b>		<b>SIGNED:</b>			
	GREGORY RATHJE		JANET K. MAKI		
	PENTLAND TOWNSHIP CLERK		PENTLAND TOWNSHIP SUPERVISOR		

**PENTLAND TOWNSHIP  
2015 - 2016 GENERAL FUND LINE ITEM BUDGET**

*Informational Only - as per past practice, the Township Board approves budgets by department*

			3/31/2015 ESTIMATE	2015 - 2016 BUDGET	NOTES
<b>TOWNSHIP BOARD</b>	<b>101-101-</b>				
	101-101-703-160	PER DIEM	2,177.76	2,200.00	
	101-101-715-010	WITHOLDING	166.72	176.00	
	101-101-860-060	TRAVEL EXPENSE	-	100.00	
	<b>TOTAL TOWNSHIP BOARD</b>		<b>2,344.48</b>	<b>2,476.00</b>	
<b>ADMIN. DEPUTY</b>	<b>101-102-</b>				
	101-102-703-000	WAGES	3,657.02	3,900.00	20% of pay
	101-102-715-010	WITHOLDING	279.77	312.00	
	101-102-726-000	SUPPLIES	202.10	225.00	
	101-102-860-000	TRAVEL EXPENSE	1,532.96	800.00	Increase from 56¢/mile to 57.5¢/mile. Average 114 miles/month in 2014.
	<b>TOTAL ADMINISTRATIVE DEPUTY</b>		<b>5,671.85</b>	<b>5,237.00</b>	
<b>SUPERVISOR</b>	<b>101-171-</b>				
	101-171-703-010	SALARY	13,716.84	13,717.00	
	101-171-703-150	PER DIEM	-	182.00	
	101-171-715-010	WITHOLDING	1,049.34	1,097.36	
	101-171-726-020	SUPPLIES	213.40	100.00	
	101-171-860-010	TRAVEL EXPENSE	922.30	600.00	
	<b>TOTAL SUPERVISOR</b>		<b>15,901.88</b>	<b>15,696.36</b>	
<b>ELECTIONS</b>	<b>101-191-</b>				
	101-191-703-100	ELECTION INSPECTORS	2,085.75	1,500.00	Three elections? May, Aug, & Mar?
	101-191-726-010	SUPPLIES	648.96	350.00	
	101-191-956-000	MISCELLANEOUS	-	-	
	<b>TOTAL ELECTIONS</b>		<b>2,734.71</b>	<b>1,850.00</b>	
<b>ASSESSING</b>	<b>101-209-</b>				
	101-209-703-020	SALARY	14,128.32	14,129.00	
	101-209-715-010	WITHOLDING	1,080.81	1,130.32	
	101-209-726-030	SUPPLIES	2,428.42	1,700.00	
	101-209-801-020	MANATRON	4,479.21	4,500.00	
	101-209-860-020	TRAVEL EXPENSE	193.70	600.00	
	101-209-865-020	EDUCATION & TRAINING	185.00	1,000.00	
	101-209-865-030	RECERTIFICATION/LICENSE	175.00	95.00	
	<b>TOTAL ASSESSING</b>		<b>22,670.46</b>	<b>23,154.32</b>	
<b>LEGAL</b>	<b>101-210-801-090</b>		7,634.78	4,000.00	Revise general twp ordinances
		<b>TOTAL LEGAL</b>		<b>7,634.78</b>	<b>4,000.00</b>
<b>CLERK</b>	<b>101-215-</b>				
	101-215-703-030	SALARY	11,195.52	11,196.00	
	101-215-703-050	DEPUTY CLERK	2,816.40	2,816.00	
	101-215-703-040	PER DIEM	-	182.00	
	101-215-715-010	WITHOLDING	1,071.89	1,120.96	
	101-215-726-040	SUPPLIES	517.18	500.00	
	101-215-860-030	TRAVEL EXPENSE	-	400.00	
	101-215-865-040	TRAINING & EDUCATION	169.00	600.00	MAMC training in March 2016
	101-215-900-000	PUBLISHING & PRINTING	392.40	500.00	Updates to ordinances
	<b>TOTAL CLERK</b>		<b>16,162.39</b>	<b>17,314.96</b>	
<b>AUDIT</b>	<b>101-223-801-030</b>		4,097.09	2,960.00	37% of \$8,000, as per auditor
		<b>TOTAL AUDIT</b>		<b>4,097.09</b>	<b>2,960.00</b>

**PENTLAND TOWNSHIP**  
**2015 - 2016 GENERAL FUND LINE ITEM BUDGET**

*Informational Only - as per past practice, the Township Board approves budgets by department*

			3/31/2015 ESTIMATE	2015 - 2016 BUDGET	NOTES
<b>BOARD OF REVIEW</b>	<b>101-247-</b>				
	101-247-703-110	PER DIEM	1,361.10	1,365.00	
	101-247-715-010	WITHOLDING	104.10	109.20	
	101-247-956-030	MISCELLANEOUS	16.43	200.00	
		<b>TOTAL BOARD OF REVIEW</b>	<b>1,481.63</b>	<b>1,674.20</b>	
<b>TREASURER</b>	<b>101-253-</b>				
	101-253-703-060	SALARY	9,434.64	9,435.00	
	101-253-703-080	DEPUTY TREASURER	2,816.40	2,816.00	
	101-253-703-070	PER DIEM	-	364.00	
	101-253-715-010	WITHOLDING	937.21	980.08	
	101-253-726-050	SUPPLIES	743.26	1,000.00	
	101-253-727-000	POSTAGE	735.00	1,000.00	
	101-253-860-040	TRAVEL EXPENSES	153.60	400.00	
	101-253-865-050	TRAINING & EDUCATION	229.50	350.00	
		<b>TOTAL TREASURER</b>	<b>15,049.61</b>	<b>16,345.08</b>	
<b>COMPUTER</b>	<b>101-258-</b>				
	101-258-727-00	SUPPLIES & COMPUTER	-	500.00	
	101-258-801-00	SERVICE AGREEMENT	935.00	1,000.00	
		<b>TOTAL COMPUTER</b>	<b>935.00</b>	<b>1,500.00</b>	
<b>TOWNSHIP HALL</b>	<b>101-265-</b>				
	101-265-703-090	SALARIES	11,695.80	11,700.00	
	101-265-715-010	WITHOLDING	944.60	936.00	
	101-265-726-060	SUPPLIES	403.75	500.00	
	101-265-775-000	MAINTENANCE	28,687.91	8,000.00	\$3,000 floor so far (3/9), w/more this month. FY 2015 - Chimney \$500, & \$7,500 for other.
	101-265-850-000	PHONE	936.91	1,000.00	
	101-265-920-000	ELECTRICITY	1,680.28	2,000.00	
	101-265-922-010	FUEL OIL	5,294.40	8,500.00	
	101-265-932-000	SNOW REMOVAL	-	2,000.00	Part of truck & tractor fuel bills here for Winter 2015/16.
	101-265-956-040	MISCELLANEOUS	700.00	500.00	
		<b>TOTAL TOWNSHIP HALL</b>	<b>50,343.65</b>	<b>35,136.00</b>	
<b>DUES</b>	<b>101-289-801-050</b>	MTA DUES	894.63	950.00	
		<b>TOTAL DUES</b>	<b>894.63</b>	<b>950.00</b>	
<b>PUBLIC SAFETY</b>	<b>101-311-801-060</b>		-	-	
		<b>TOTAL PUBLIC SAFETY</b>	<b>-</b>	<b>-</b>	
<b>FIRE</b>	<b>101-336-</b>				
	101-336-801-070	VILLAGE FIRE CONTRACT	18,080.07	80,300.00	FY 2013 - \$39,801 Assumes 7.5% increase. Incl. \$37,500 for fire engine FY 2020
	101-336-802-000	911 SIGNS	132.16	250.00	
	101-336-940-000	HYDRANT RENTAL	42,600.00	42,600.00	
		<b>TOTAL FIRE</b>	<b>60,812.23</b>	<b>123,150.00</b>	

**PENTLAND TOWNSHIP  
2015 - 2016 GENERAL FUND LINE ITEM BUDGET**

*Informational Only - as per past practice, the Township Board approves budgets by department*

			<b>3/31/2015 ESTIMATE</b>	<b>2015 - 2016 BUDGET</b>	<b>NOTES</b>
<b>HIGHWAYS</b>	<b>101-446-</b>				
	101-446-801-010	CONSTRUCTION	-	-	
	p	MAINTENANCE	2,093.00	2,350.00	
		<b>TOTAL HIGHWAYS</b>	<b>2,093.00</b>	<b>2,350.00</b>	
<b>STREET LIGHTS</b>	<b>101-448-801-040</b>		7,089.91	7,150.00	Assume 10% increase.
		<b>TOTAL STREET LIGHTS</b>	<b>7,089.91</b>	<b>7,150.00</b>	
<b>CLEAN-UP DAY</b>	<b>101-526-801-000</b>		-	-	
		<b>TOTAL CLEAN-UP DAY</b>	-	-	
<b>RECREATION &amp; DONATION</b>	<b>101-775-880-000</b>		-	-	
		<b>TOTAL RECREATION &amp; DONA</b>	-	-	
<b>MISCELLANEOUS EXPENSE</b>	<b>101-800-956-000</b>		-	10,000.00	Rainy Day CD for General Fund
		<b>TOTAL MISCELLANEOUS EXPENSE</b>	-	<b>10,000.00</b>	
<b>INSURANCE</b>	<b>101-851-801-000</b>		2,009.70	5,365.00	30% is General Fund's portion. Assumes 7.5% increase
		<b>TOTAL INSURANCE</b>	<b>2,009.70</b>	<b>5,365.00</b>	
<b>CONTINGENCY</b>	<b>101-890-000-00</b>		-	-	
		<b>TOTAL CONTINGENCY</b>	-	-	
		<b>2013-2014 TOTAL EXPENDITURES</b>	<b>217,927.00</b>	<b>276,308.92</b>	

**PENTLAND TOWNSHIP 2015-2016  
SALARIES, WAGES, AND RATES**

<b>NAME</b>	<b>POSITION</b>	<b>SALARY/ WAGE</b>	<b>NOTES</b>
<b>Salaries (all are paid from General Fund unless otherwise noted)</b>			
Janet Maki	Supervisor	\$ 13,716.84	
	Assessor	\$ 14,128.52	
Gregory Rathje	Clerk	\$ 11,195.56	
		\$ 2,415.24	Utility Bookkeeping - 100% Water Fund
David Carmody	Deputy Clerk	\$ 2,816.40	
Gloria Foley	Treasurer	\$ 9,434.64	
Dawn Stephenson	Deputy Treasurer	\$ 2,816.40	
August Walker	Trustee	\$ 1,088.88	
	Hall Custodian	\$ 4,824.20	
Martin Lehto	Trustee	\$ 1,088.88	
	Hall & Property	\$ 3,709.56	
Michael Richards	Maintenance Supervisor	\$ 46,386.42	25% Sewer Fund (\$11,596.61), 75% Water Fund (\$34,789.81)
Linda Walker	Hall Cleaning	\$ 3,162.00	

<b>Hourly Wages</b>			
Deborah Burbach	Administrative Assistant	\$12.42/hour	20% General Fund, 40% Sewer Fund, 40% Water Fund
Larry Sieggreen	Laborer	\$13.52/hour	50% Sewer Fund, 50% Water Fund

<b>Other rates</b>			
Mileage rate:		57.5¢/mile	
Daily meeting rate for Board of Review:		\$90.74/day	
Per diem for incidental expenses:		\$90.74/day	

**DATE ADOPTED: March 31, 2015**

**SIGNED:**   
**GREGORY RATHJE**  
**PENTLAND TOWNSHIP CLERK**

**SIGNED:**   
**JANET K. MAKI**  
**PENTLAND TOWNSHIP SUPERVISOR**

**PENTLAND TOWNSHIP 2015 - 2016 LIQUOR LAW ENFORCEMENT FUND BUDGET**

<b>ACCOUNT NO.</b>		<b>2013 - 2014 ESTIMATE</b>	<b>3/31/2015 ESTIMATE</b>	<b>2015 - 2016 BUDGET</b>	<b>Notes</b>
212-000-000-010	<b>BEGINNING CASH BALANCE</b>	\$2,734.00	\$0.00	\$0.00	
	<b>REVENUES:</b>				
212-000-578-000	LICENSE FEES FROM STATE	\$ 3,500.00	\$ 2,761.55	\$ 2,700.00	
	<b>TOTAL REVENUE</b>	<b>\$ 3,500.00</b>	<b>\$ 2,761.55</b>	<b>\$ 2,700.00</b>	
	<b>TOTAL TO BE ACCOUNTED FOR</b>	<b>\$6,234.00</b>	<b>\$2,761.55</b>	<b>\$2,700.00</b>	
	<b>EXPENDITURES:</b>				
212-330-801-120	LUCE COUNTY SHERIFF DEPT.	\$ 4,895.00	\$ 2,761.55	\$ 2,700.00	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 4,895.00</b>	<b>\$ 2,761.55</b>	<b>\$ 2,700.00</b>	
	<b>ENDING BALANCE</b>	<b>\$1,339.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
	<b>TOTAL TO BE ACCOUNTED FOR</b>	<b>\$ 6,234.00</b>	<b>\$ 2,761.55</b>	<b>\$ 2,700.00</b>	
<b>DATE ADOPTED:</b>	March 31, 2015				
<b>SIGNED:</b>					
	<b>GREGORY RATHJE</b>				
	<b>PENTLAND TOWNSHIP CLERK</b>				
<b>SIGNED:</b>					
	<b>JANET K. MAKI</b>				
	<b>PENTLAND TOWNSHIP SUPERVISOR</b>				

Sewer Fund Budget  
Key Points for Fiscal Year 2015  
(4/1/2015 – 3/31/2016)  
*Last updated 3/31/2015*

Starting cash balance – approximately \$13,000

- Assumes the Village sends by March 31 the fourth quarter (2014) bill for treatment for approximately \$18,682 (guessing 10% higher than the same quarter last year for \$16,984).
- Assumes the Board sets aside this month \$10,000 in a CD to purchase township truck in 2016.
- Does not include a CD for \$12,000 already set aside for repairs.

Revenues

- Proposed three percent increase to residential and commercial rates.
  - Average family's monthly sewer rate will go up from \$28.18/month to \$29.03/month (85¢).
- No increase in fee for Sewer Fund repayment plan to the General Fund.

Expenses

- Proposed 1.75% pay increase to Utilities Superintendent.
  - Until FY 2013, sewer fund paid 50% of this position. Now only 25%.
- Proposed 75¢/hour pay increase to Administrative Assistant (40% paid by this fund).
  - Increase is to keep pace with hike in minimum wage (went up 75¢/hour in September, 2014).
  - Until FY 2014, sewer fund paid zero percent of this position. Now 40%.
- No major repairs planned to sewer system in FY 2015.
- Assumes 7.5% increase in treatment costs - pending new sewer agreement.
  - Treatment costs will be 49% of Sewer Fund expenses in FY 2015.
- Assumes 5% increase in electricity.
- New line item for legal expenses. Main expense will be Village agreement and ordinance update.
- New line item for postage for monthly customer bills (split with Water Fund).
- Set aside \$8,000 for new township truck.

Future items (FY 2016 and beyond)

- Set aside \$10,000 for future repairs in FY 2016, each year thereafter.
- Evaluate how much of Utility Superintendent's pay should come from this fund.
- Evaluate how much of bookkeeping portion of Clerk's pay should come from this fund (Water fund contributes to this, Sewer fund does not).



**PENTLAND TOWNSHIP 2015-2016 SEWER FUND BUDGET**

ACCOUNT NO.		2013 - 2014 ACTUAL	3/31/2015 ESTIMATE	2015 - 2016 BUDGET		Notes
				DOLLARS	%	
590-000-001-030	ENDING CASH BALANCE	25,196.79	26,000.00	26,000.00	18.1%	FY 2015 Budget is starting amount.
	<b>REVENUES:</b>					
590-000-601-030	CHARGES FOR SERVICES	102,274.77	114,500.00	117,300.00	81.8%	3/31/2015 - estimate. 3% increase begins 6/1 bills (10 months FY 2015)
590-000-601-040	HOOK-UPS	0.00	86.40	50.00	0.0%	
590-000-664-010	INTEREST INCOME	47.21	90.03	75.00	0.1%	
590-000-671-010	MISC. INCOME	-6.94	16.00	0.00	0.0%	
	<b>TOTAL REVENUE</b>	<b>102,315.04</b>	<b>114,692.43</b>	<b>117,425.00</b>	<b>82%</b>	
	<b>TOTAL TO BE ACCOUNTED</b>	<b>127,511.83</b>	<b>140,692.43</b>	<b>143,425.00</b>	<b>100%</b>	
	<b>EXPENDITURES:</b>					
590-536-703-120	MAINTENANCE SALARY	15,304.40	11,397.12	11,600.00	8.1%	25% of Utilities Supervisor
590-536-703-127	ADMIN ASSISTANT WAGES	3,303.67	7,291.37	7,700.00	5.4%	40% of wages
590-536-703-128	LABOR OTHER	238.22	1,481.92	1,350.00	0.9%	50% of wages
590-536-715-010	FICA (TOWNSHIP SHARE)	1,319.62	1,543.03	1,693.30	1.2%	8.2% of all payroll above
590-536-726-070	MAINTENANCE SUPPLIES	52.88	199.32	400.00	0.3%	
590-536-726-100	OFFICE SUPPLIES	52.38	1,406.43	1,000.00	0.7%	FY 2014 - \$392 multi-function printer
590-536-727-015	POSTAGE	-	-	670.00	0.5%	Half of utility bills mailed out
590-536-740-000	FUEL	-	949.88	1,000.00	0.7%	
590-536-740-010	EQUIPMENT MAINTENANCE	-	-	100.00	0.1%	For the truck, tractor, generator, lawn mowers
590-536-775-010	REPAIRS & MAINTENANCE	20.48	4,121.07	1,500.00	1.0%	For sewer system itself. FY 2014 - \$3480 for roof.
590-536-801-030	AUDIT	-	4,207.82	3,230.00	2.3%	38% of audit (per auditor), assumes \$8,500 in 2015
590-536-801-090	LEGAL	-	3,518.74	3,000.00	2.1%	Village agreement & ordinances
590-536-865-000	INSURANCE	-	5,043.10	5,425.00	3.8%	30% of insurance (per Hannula Ins). Assumes 7.5% hike.
590-536-920-010	ELECTRICITY	6,234.41	7,011.54	7,300.00	5.1%	Assumes 5% increase.
590-536-925-000	TREATMENT COST	62,654.01	60,000.00	68,633.00	47.9%	Village says \$65,365, we're assuming 5% above that.
590-536-956-010	MISCELLANEOUS	-	-	100.00	0.1%	
590-536-990-000	BOND PAYMENT	8,000.00	-	7,300.00	5.1%	Amt approximate. Paid to Village as 'connection fee' when we have an agreement.
590-536-990-010	INTEREST ON BONDS	1,200.00	-	-	0.0%	
[General Ledger # not created yet]	TRUCK PURCHASE	-	10,000.00	8,000.00	5.6%	\$10,000 CD in FY 2014. \$8,000 set aside FY 2015.
	<b>TOTAL EXPENDITURES</b>	<b>98,380.07</b>	<b>118,171.34</b>	<b>130,001.30</b>	<b>90.6%</b>	
	<b>ENDING BALANCE</b>	<b>29,131.76</b>	<b>22,521.09</b>	<b>13,423.70</b>	<b>9.4%</b>	
	<b>TOTAL TO BE ACCOUNTED</b>	<b>127,511.83</b>	<b>140,692.43</b>	<b>143,425.00</b>	<b>100%</b>	
<b>GENERAL FUND REPAYMENT</b>						
	<b>REVENUES:</b>					
590-000-601-070	GENERAL FUND REPAYMENT	4,290.00	23,322.00	23,000.00		
	<b>EXPENDITURES:</b>					
590-000-995-000	GENERAL FUND REPAYMENT	4,290.00	23,322.00	23,000.00		
<b>DATE ADOPTED:</b>	March 31, 2015					
<b>SIGNED:</b>			<b>SIGNED:</b>			
	GREGORY RATHJE PENTLAND TOWNSHIP CLERK			JANET K. MAKI PENTLAND TOWNSHIP SUPERVISOR		

**Water Fund Budget**  
**Key Points for Fiscal Year 2015**  
**(4/1/2015 – 3/31/2016)**  
*Last updated 3/31/2015*

Starting cash balance – approximately \$140,500

- This amount includes three items:
  - Operating - approximately \$60,689
  - Bond Repayment \$5,621.25
  - Equipment Reserve \$72,270.50
- Assumes the Board sets aside this month \$10,000 in a CD to purchase township truck in 2016.
- Not includes a CD for \$41,604 set aside for payment guarantee to USDA. Required by township ordinance 9701. Cannot be spent by the township on anything.

Revenues

- No increase in Water Fund rates.

Expenses

- Proposed 1.75% pay increase to Utilities Superintendent.
  - Until FY 2013, water fund paid 50% of this position. Now 75%.
- Proposed 75¢/hour pay increase to Administrative Assistant (40% paid by this fund).
  - Increase is to keep pace with hike in minimum wage (went up 75¢/hour in September, 2014).
  - Until FY 2014, sewer fund paid zero percent of this position. Now 40%.
- No major repairs planned to water system in FY 2015.
- Assumes 5% increase in electricity.
- New line item for legal expenses. Main expense will be updating water ordinances.
- Reduce line item for postage for monthly customer bills (split with Sewer Fund).
- Set aside \$8,000 for new township truck.

Future items (FY 2016 and beyond)

- Set aside \$5,000 for future repairs in FY 2016, and each year thereafter.
- Evaluate how much of Utility Superintendent's pay should come from this fund.
- Evaluate how much of bookkeeping portion of Clerk's pay should come from this fund (Water fund contributes to this, Sewer fund does not).

**PENTLAND TOWNSHIP 2015 - 2016 WATER FUND BUDGET**

ACCOUNT NO.		2013 - 2014 Actual	3/31/2015 Estimate	2014 - 2015 Budget	Notes
	<b>ENDING CASH BALANCE:</b>				
591-000-001-040	Cash in Bank - Water Fund	-	60,689.76	60,689.76	
591-000-006-000	Water Bond & Interest Redemption	-	5,621.25	5,621.25	
591-000-011-000	Equipment Reserve	-	74,270.50	74,270.54	FY 2015 budget is starting amount, and based on several Board actions by end of March, 2015.
	<b>TOTAL CASH BALANCE</b>	<b>148,891.79</b>	<b>140,581.51</b>	<b>140,581.55</b>	
	<b>REVENUES:</b>				
591-000-601-050	CHARGES FOR SERVICES	82,961.10	83,759.96	84,100.00	3/31/2015 - estimate
591-000-601-060	HOOK-UPS	455.38	528.43	250.00	
591-000-664-020	INTEREST INCOME	57.42	139.96	100.00	
591-000-665-010	HYDRANT RENTAL	47,124.34	47,100.00	47,100.00	3/31/2015 - estimate
591-000-671-020	MISC. INCOME	89.37	(81.63)	-	
	FROM EQUIPMENT RESERVE	-	-	-	
	<b>TOTAL REVENUE</b>	<b>130,687.61</b>	<b>131,446.72</b>	<b>131,550.00</b>	
	<b>TOTAL TO BE ACCOUNTED FOR</b>	<b>279,579.40</b>	<b>272,028.23</b>	<b>272,131.55</b>	
	<b>EXPENDITURES:</b>				
591-000-011-000	EQUIPMENT RESERVE	-	-	-	
591-536-703-127	ADMIN ASSISTANT WAGES	2,381.57	7,291.37	7,850.00	40% of wages
591-536-703-128	OTHER LABOR	238.36	1,482.34	1,460.00	50% of wages
591-536-703-130	MAINTENANCE SALARY	34,159.68	34,191.47	34,789.81	75% of Utilities Supervisor
591-536-703-140	BOOKKEEPING SALARY	2,763.91	2,415.24	2,415.24	
591-536-715-010	FICA (TOWNSHIP SHARE)	2,975.95	3,701.12	3,814.23	8.2% of all payroll above
591-536-716-010	DEFERRED COMP - MAINTENANCE	3,250.00	3,000.00	3,000.00	Utilities Supervisor
591-536-726-080	MAINTENANCE SUPPLIES	613.56	235.29	500.00	
591-536-726-110	OFFICE SUPPLIES	1,544.96	795.67	500.00	
591-536-726-140	COMPUTERS & SOFTWARE	1,541.27	1,689.84	500.00	
591-536-727-010	POSTAGE	499.50	458.72	670.00	Half of utility bills mailed out
591-536-727-020	MAINTENANCE SUPPLIES	80.75	-	100.00	
591-536-740-010	FUEL	2,814.71	2,039.31	2,300.00	
591-536-740-020	EQUIPMENT MAINTENANCE	105.45	104.37	1,000.00	For the truck, tractor, generator, lawn mowers
591-536-775-020	REPAIRS & MAINTENANCE	4,121.99	9,619.66	5,000.00	For the water system itself. \$3,480 for roof in FY 2014.
590-536-801-030	AUDIT	-	2,768.31	2,125.00	25% of audit (per auditor), assumes \$8,500 FY 2015
591-536-801-030	LEGAL	-	1,067.51	2,500.00	Updating water ordinances
591-536-850-010	PHONE	3,656.46	3,656.46	3,840.00	Assumes 5% increase.
591-536-860-050	TRAVEL EXPENSE	203.78	211.41	400.00	
591-536-865-010	INSURANCE	220.00	5,933.58	6,400.00	35% of insurance (as per Hannula Insurance). Assumes 10% hike in 2015
591-536-865-060	EDUCATION	380.00	410.00	500.00	
591-536-920-020	ELECTRICITY	6,559.02	7,637.97	8,020.00	Assumes 5% increase.
591-536-922-000	HEATING	936.22	825.94	875.00	Assumes 5% increase.
591-536-940-010	WATER SAMPLES & TESTING	1,326.50	1,765.02	3,000.00	
591-536-956-020	MISCELLANEOUS	299.76	532.00	500.00	
591-536-990-020	BOND PAYMENT	11,000.00	11,000.00	16,000.00	
591-536-990-030	INTEREST ON BONDS	27,202.50	31,595.00	26,595.00	
[General Ledger # not created yet]	TRUCK	-	10,000.00	8,000.00	\$10,000 CD in FY 2014. \$8,000 set aside FY 2015.
	<b>TOTAL EXPENDITURES</b>	<b>108,875.90</b>	<b>144,427.60</b>	<b>142,654.28</b>	
	<b>ENDING BALANCE</b>	<b>170,703.50</b>	<b>127,600.63</b>	<b>129,477.27</b>	
	<b>TOTAL TO BE ACCOUNTED FOR</b>	<b>279,579.40</b>	<b>272,028.23</b>	<b>272,131.55</b>	
<b>DATE ADOPTED:</b>	March 31, 2015				
<b>SIGNED:</b>			<b>SIGNED:</b>		
	GREGORY RATHJE PENTLAND TOWNSHIP CLERK			JANET K. MAKI PENTLAND TOWNSHIP SUPERVISOR	