

**PENTLAND TOWNSHIP
REGULAR MEETING
MARCH 27, 2018, 7:00 PM**

Call to Order

Brief Public Comment

Hearing of the Township Board

- Call to Order
- Hearing on proposed 2018 – 2019 Budget
- Public Comment
- Adjournment

Amend 2017 - 2018 budget

Adopt proposed 2018 - 2019 Budget

Pay bills

Other business

Extended Public Comment

Next regular meeting

Adjournment

PENTLAND TOWNSHIP 2018 - 2019 GENERAL FUND BUDGET BY DEPARTMENT

Proposed March 27, 2018

ACCOUNT NO.		2015 - 2016	2016 - 2017	2017 - 2018	2017-2018	2018-2019	Notes
		Actual	Actual	Budget	Estimate	Proposed	
101-000-001-010	BEGINNING CASH BALANCE	37,895.07	131,812.43	165,876.48	165,876.48	165,876.48	
	REVENUES:						
101-000-028-000	TAXES REC. DEL. PERSONAL	-	-	-	-	-	
101-000-403-000	CURRENT PROPERTY TAX	39,097.27	29,892.38	40,000.00	40,648.03	40,000.00	
101-000-403-010	CFA	85.42	93.83	-	86.11	-	
101-000-403-020	PERSONAL PROPERTY TAX	9.34	25.66	10.00	786.28	10.00	
101-000-403-030	SWAMP LAND TAX & OTHER TAXES	51,680.88	52,146.01	52,000.00	53,192.54	52,000.00	
101-000-403-040	INTEREST & PENALTIES ON TAXES	0.73	-	-	9.66	-	
101-000-403-050	TAX ADMINISTRATION FEES	11,471.38	12,106.68	11,500.00	15,194.96	11,500.00	
101-000-403-060	IFT TAX	793.34	-	800.00	-	800.00	
101-000-403-070	PILT STATE LANDS	867.63	864.26	850.00	872.04	850.00	
101-000-403-080	SCHOOL DEBT REBATE TO COLLECT T	-	5,127.00	-	5,250.00	-	
101-000-480-000	LAND DIVISION FEES	200.00	50.00	50.00	50.00	50.00	
101-000-540-000	STATE SHARED REVENUES (SALES TA)	159,074.00	163,660.00	160,000.00	175,610.00	160,000.00	
101-000-540-010	STATE SHARED REVENUES (METRO A	1,612.54	2,418.70	1,600.00	2,364.81	1,600.00	
101-000-601-010	STATE FIRE REIMBURSEMENT	4,437.91	3,176.88	4,000.00	1,860.04	4,000.00	
101-000-664-000	INTEREST INCOME	358.28	1,358.99	1,000.00	1,102.67	1,000.00	
101-000-665-000	TOWN HALL RENT	1,300.00	450.00	750.00	400.00	750.00	
101-000-671-000	MISCELLANEOUS INCOME	2,033.48	4,390.58	1,000.00	1,186.02	1,000.00	
	<i>No GL needed</i> REPAYMENT FROM SEWER FUND	22,000.00	-	-	-	-	
	TOTAL REVENUE	295,022.20	275,760.97	273,560.00	298,613.16	273,560.00	
	TOTAL TO BE ACCOUNTED FOR	332,917.27	407,573.40	439,436.48	464,489.64	439,436.48	
	EXPENDITURES:						
101-101-000-000	TOWNSHIP BOARD	2,344.48	4,473.45	6,051.00	5,480.13	6,051.00	
101-102-000-000	ADMINISTRATIVE DEPUTY	6,085.25	7,506.22	8,473.26	8,482.64	8,473.26	
101-171-000-000	SUPERVISOR	15,473.53	14,962.00	15,373.79	15,095.15	15,373.79	
101-191-000-000	ELECTIONS	2,873.20	3,556.64	5,000.00	2,405.80	3,000.00	
101-209-000-000	ASSESSING	20,969.23	24,022.46	27,516.60	26,609.47	27,516.60	
101-210-000-000	LEGAL & INSURANCE	9,423.94	31,955.55	15,778.89	6,877.82	15,778.89	
101-215-000-000	CLERK	15,993.98	15,260.75	16,324.24	15,216.24	16,324.24	
101-223-000-000	AUDIT	3,780.93	5,778.50	4,000.00	4,048.94	4,000.00	
101-247-000-000	BOARD OF REVIEW	2,215.07	1,709.77	2,654.52	781.44	2,654.52	
101-253-000-000	TREASURER	15,734.85	8,884.80	17,205.45	15,051.17	17,205.45	
101-258-000-000	COMPUTER	1,037.00	1,045.00	6,500.00	1,293.17	6,500.00	
101-265-000-000	TOWNSHIP HALL	20,938.40	33,755.99	36,136.00	22,879.26	36,136.00	
101-289-801-000	DUES	903.06	904.31	950.00	905.58	950.00	
101-311-801-000	PUBLIC SAFETY	-	-	-	-	-	
101-336-000-000	FIRE & HYDRANT RENTAL	96,288.99	74,489.59	125,300.00	98,531.15	125,300.00	
101-446-000-000	HIGHWAYS	2,089.15	4,719.12	5,000.00	4,968.23	5,000.00	
101-448-801-000	STREET LIGHTS	7,600.72	7,642.11	8,024.22	7,307.12	8,024.22	
101-526-801-000	CLEAN UP DAY REFUSE	-	-	-	-	-	
101-775-880-000	RECREATION	-	-	-	-	-	
101-800-956-000	MISCELLANEOUS EXPENSES	-	1,030.66	10,000.00	-	10,000.00	
101-892-000-000	CONTINGENCY	-	-	10,000.00	16,504.83	10,000.00	
	TOTAL EXPENDITURES	223,751.78	241,696.92	320,287.97	252,438.14	318,287.97	
	ENDING BALANCE	109,165.49	165,876.48	119,148.51	212,051.50	121,148.51	
	TOTAL TO BE ACCOUNTED FOR	332,917.27	407,573.40	439,436.48	464,489.64	439,436.48	

PENTLAND TOWNSHIP
2018 - 2019 GENERAL FUND LINE ITEM BUDGET

Proposed March 27, 2018

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

		2015 - 2016	2016 - 2017	2017 - 2018	2017-2018	2018-2019	NOTES
		Actual	Actual	Budget	Estimate	Proposed	
TOWNSHIP BOARD							
101-101-703-160	DAILY RATE	2,177.76	4,155.49	5,500.00	5,090.66	5,500.00	
101-101-715-010	WITHOLDING	166.72	317.96	451.00	389.47	451.00	
101-101-860-060	TRAVEL EXPENSE	-	-	100.00	-	100.00	
	TOTAL TOWNSHIP BOARD	2,344.48	4,473.45	6,051.00	5,480.13	6,051.00	
ADMINISTRATIVE ASSISTANT							
101-102-703-000	WAGES	3,886.92	6,142.96	6,999.32	7,271.55	6,999.32	33% of pay
101-102-715-010	WITHOLDING	297.35	469.97	573.94	556.25	573.94	
101-102-726-000	SUPPLIES	10.90	-	100.00	-	100.00	
101-102-860-000	TRAVEL EXPENSE	1,581.08	893.29	800.00	654.84	800.00	
101-102-860-055	TRAINING	309.00	-	-	-	-	
	TOTAL ADMINISTRATIVE ASSISTANT	6,085.25	7,506.22	8,473.26	8,482.64	8,473.26	
SUPERVISOR							
101-171-703-010	SALARY	13,716.84	13,716.84	13,717.00	13,716.84	13,717.00	
101-171-703-150	PER DIEM	-	-	182.00	-	182.00	
101-171-715-010	WITHOLDING	1,049.35	1,049.36	1,124.79	1,049.31	1,124.79	
101-171-726-020	SUPPLIES	-	-	100.00	-	100.00	
101-171-860-010	TRAVEL EXPENSE	707.34	195.80	250.00	329.00	250.00	
	TOTAL SUPERVISOR	15,473.53	14,962.00	15,373.79	15,095.15	15,373.79	
ELECTIONS							
101-191-703-100	ELECTION INSPECTORS	2,191.50	2,662.75	2,000.00	1,591.80	2,000.00	Three elections
101-191-726-010	SUPPLIES	681.70	893.89	3,000.00	814.00	1,000.00	
101-191-956-000	MISCELLANEOUS	-	-	-	-	-	
	TOTAL ELECTIONS	2,873.20	3,556.64	5,000.00	2,405.80	3,000.00	
ASSESSING							
101-209-703-020	SALARY	14,128.32	15,809.16	\$19,239.00	\$19,093.25	\$19,239.00	\$1/parcel increase, beginning 4/1/2017.
101-209-715-010	WITHOLDING	1,080.80	1,209.38	1,577.60	1,460.67	\$1,577.60	
101-209-726-030	SUPPLIES	794.00	1,691.88	1,700.00	235.00	\$1,700.00	
101-209-801-020	MANATRON	4,826.11	5,256.96	5,000.00	5,676.63	\$5,000.00	
101-209-860-020	TRAVEL EXPENSE	-	55.08	-	143.92	\$0.00	
101-209-865-020	EDUCATION & TRAINING	140.00	-	-	-	\$0.00	
	TOTAL ASSESSING	20,969.23	24,022.46	27,516.60	26,609.47	\$27,516.60	
LEGAL & INSURANCE							
101-210-801-090	LEGAL	3,832.78	26,780.60	10,000.00	2,744.15	10,000.00	Pending ordinance review.
101-210-801-100	INSURANCE	5,591.16	5,174.95	5,778.89	4,133.67	5,778.89	30% of Insurance
	TOTAL LEGAL	9,423.94	31,955.55	15,778.89	6,877.82	15,778.89	
CLERK							
101-215-703-030	SALARY	11,195.52	11,195.52	11,196.00	11,195.52	11,196.00	
101-215-703-050	DEPUTY CLERK	2,816.40	1,520.76	2,088.88	1,890.55	2,088.88	
101-215-703-040	PER DIEM	-	-	-	-	-	
101-215-715-010	WITHOLDING	1,071.89	972.77	1,089.36	1,001.05	1,089.36	
101-215-726-040	SUPPLIES	683.97	828.71	1,000.00	764.70	1,000.00	
101-215-727-000	POSTAGE	-	182.99	200.00	164.42	200.00	
101-215-860-030	TRAVEL EXPENSE	-	-	-	-	-	
101-215-865-040	TRAINING & EDUCATION	129.00	120.00	250.00	-	250.00	
101-215-900-000	PUBLISHING & PRINTING	97.20	440.00	500.00	200.00	500.00	Updates to ordinances
	TOTAL CLERK	15,993.98	15,260.75	16,324.24	15,216.24	16,324.24	

		2015 - 2016	2016 - 2017	2017 - 2018	2017-2018	2018-2019	NOTES
		Actual	Actual	Budget	Estimate	Proposed	
AUDIT							
101-223-801-030		3,780.93	5,778.50	4,000.00	4,048.94	4,000.00	37% of \$8,000, as per auditor
TOTAL AUDIT		3,780.93	5,778.50	4,000.00	4,048.94	4,000.00	
BOARD OF REVIEW							
101-247-703-110	DAILY RATE	1,905.54	1,451.84	2,268.50	725.92	2,268.50	
101-247-715-010	WITHOLDING	145.79	111.08	186.02	55.52	186.02	
101-247-956-030	MISCELLANEOUS	163.74	146.85	200.00	-	200.00	
TOTAL BOARD OF REVIEW		2,215.07	1,709.77	2,654.52	781.44	2,654.52	
TREASURER							
101-253-703-060	SALARY	9,434.64	9,434.64	10,934.64	10,934.64	10,934.64	
101-253-703-070	PER DIEM	-	-	364.00	-	364.00	
101-253-703-080	DEPUTY TREASURER	2,816.40	1,810.76	2,088.88	1,138.88	2,088.88	
101-253-715-010	WITHOLDING	937.21	860.30	1,067.93	923.64	1,067.93	
101-253-726-050	SUPPLIES	657.58	420.45	1,000.00	416.05	1,000.00	
101-253-727-000	POSTAGE	1,889.02	881.67	1,000.00	1,618.80	1,000.00	
101-253-860-040	TRAVEL EXPENSES	-	-	400.00	-	400.00	
101-253-865-050	TRAINING & EDUCATION	-	447.79	350.00	-	350.00	
101-253-956-050	TREASURER - TAX REFUND		(4,970.81)	-	19.16	-	IFT refund
TOTAL TREASURER		15,734.85	8,884.80	17,205.45	15,051.17	17,205.45	
COMPUTERS							
101-258-727-00	SUPPLIES & COMPUTER	99.00	99.00	-	417.17	-	
101-258-801-00	SERVICE AGREEMENT	938.00	946.00	-	554.00	-	
CREATE NEW GL	COMPUTERS - SOFTWARE	-	-	4,500.00	322.00	4,500.00	Accounting software
CREATE NEW GL	COMPUTERS - HARDWARE	-	-	2,000.00	-	2,000.00	Workstation & printer
TOTAL COMPUTER		1,037.00	1,045.00	6,500.00	1,293.17	6,500.00	
TOWNSHIP HALL							
101-265-703-090	SALARIES	11,695.80	16,765.78	11,700.00	15,016.08	11,700.00	
101-265-715-010	WITHOLDING	894.60	1,288.91	936.00	1,148.73	936.00	
101-265-726-060	SUPPLIES	213.15	32.92	500.00	177.15	500.00	
101-265-775-000	MAINTENANCE	3,096.56	1,771.75	10,000.00	1,200.16	10,000.00	
101-265-850-000	PHONE	1,242.13	642.28	750.00	719.30	750.00	
101-265-920-000	ELECTRICITY	2,006.42	937.44	2,250.00	1,094.06	2,250.00	
101-265-922-010	FUEL OIL	1,697.40	4,147.00	7,500.00	3,229.20	7,500.00	
101-265-932-000	SNOW REMOVAL	92.34	190.41	2,000.00	294.58	2,000.00	Part of truck & tractor fuel bills for winter
101-265-956-040	MISCELLANEOUS	-	-	500.00	-	500.00	
101-265-970-000	SET ASIDE FOR TRUCK	-	7,979.50	-	-	-	
TOTAL TOWNSHIP HALL		20,938.40	33,755.99	36,136.00	22,879.26	36,136.00	
DUES							
101-289-801-050	MTA DUES	903.06	904.31	950.00	905.58	950.00	
TOTAL DUES		903.06	904.31	950.00	905.58	950.00	
PUBLIC SAFETY							
101-311-801-060		-	-	-	-	-	
TOTAL PUBLIC SAFETY		-	-	-	-	-	
FIRE							
101-336-801-070	VILLAGE FIRE CONTRACT	53,574.43	31,808.87	45,000.00	17,693.35	45,000.00	
101-336-802-000	911 SIGNS	114.56	80.72	200.00	737.80	200.00	
101-336-940-000	HYDRANT RENTAL	42,600.00	42,600.00	42,600.00	42,600.00	42,600.00	
101-336-970-200	SET ASIDE - FIRE ENGINES	-	-	37,500.00	37,500.00	37,500.00	CD's for FY 2018-9
TOTAL FIRE		96,288.99	74,489.59	125,300.00	98,531.15	125,300.00	
HIGHWAYS							
101-446-801-010	DUST CONTROL	2,089.15	4,719.12	5,000.00	4,968.23	5,000.00	
CREATE NEW GL	CONSTRUCTION	-	-	-	-	-	
TOTAL HIGHWAYS		2,089.15	4,719.12	5,000.00	4,968.23	5,000.00	

		2015 - 2016	2016 - 2017	2017 - 2018	2017-2018	2018-2019	NOTES
		Actual	Actual	Budget	Estimate	Proposed	
STREET LIGHTS							
101-448-801-040		7,600.72	7,642.11	8,024.22	7,307.12	8,024.22	
	TOTAL STREET LIGHTS	7,600.72	7,642.11	8,024.22	7,307.12	8,024.22	
CLEAN UP DAY							
101-526-801-000		-	-	-	-	-	
	TOTAL CLEAN-UP DAY	-	-	-	-	-	
RECREATION							
101-775-880-000		-	-	-	-	-	
	TOTAL RECREATION	-	-	-	-	-	
MISCELLANEOUS							
101-800-956-000		-	1,030.66	10,000.00	-	10,000.00	General Fund Rainy Day CD - \$10,000
	TOTAL MISCELLANEOUS	-	1,030.66	10,000.00	-	10,000.00	
CONTIGENCY							
101-890-000-00		-	-	10,000.00	16,504.83	10,000.00	Buy a CD in 2019?
	TOTAL CONTINGENCY	-	-	10,000.00	16,504.83	10,000.00	
	TOTAL EXPENDITURES	223,751.78	241,696.92	320,287.97	252,438.14	318,287.97	

PENTLAND TOWNSHIP 2018 - 2019 LIQUOR LAW ENFORCEMENT FUND BUDGET

Proposed March 27, 2018

		2017 - 2018 Budget Approved	2017 - 2018 Estimated Rev & Exp	2018 - 2019 Budget (Proposed)	Notes
ACCOUNT NO.					
212-000-000-010	BEGINNING CASH BALANCE	\$0.00	\$0.00	\$0.00	
	REVENUES:				
212-000-578-000	LICENSE FEES FROM STATE	\$ 2,750.00	\$ 2,577.85	\$ 2,750.00	Monies are paid to Luce County Sheriff's Department as we receive them for the Sheriff to enforce liquor laws in Pentland Township
	TOTAL REVENUE	\$ 2,750.00	\$ 2,577.85	\$ 2,750.00	
	TOTAL TO BE ACCOUNTED FOR	\$2,750.00	\$2,577.85	\$2,750.00	
	EXPENDITURES:				
212-330-801-120	LUCE COUNTY SHERIFF DEPT.	\$ 2,750.00	\$ 2,577.85	\$ 2,750.00	
	TOTAL EXPENDITURES	\$ 2,750.00	\$ 2,577.85	\$ 2,750.00	
	ENDING BALANCE	\$0.00	\$0.00	\$0.00	
	TOTAL TO BE ACCOUNTED FOR	\$ 2,750.00	\$ 2,577.85	\$ 2,750.00	

PENTLAND TOWNSHIP 2017-2018 SEWER FUND BUDGET

Proposed March 27, 2018

		2015 - 2016	2016 - 2017	2017-2018	2017-2018	2018 - 2019	
		Actual	Actual	Budget	Estimated	Budget	
ACCOUNT NO.		Expenses	Expenses	Approved	Rev & Exp	(Proposed)	Notes
590-000-001-030	STARTING CASH BALANCE	26,828.01	36,942.21	54,900.45	54,900.45	95,928.30	
	REVENUES:						
590-000-601-030	CHARGES FOR SERVICES	119,312.91	122,110.92	130,334.04	129,211.10	130,334.04	See Note 1
590-000-601-040	HOOK-UPS	532.00	639.85	50.00	50.00	50.00	
590-000-664-010	INTEREST INCOME	82.53	251.05	100.00	100.00	100.00	
590-000-671-010	MISC. INCOME	0.00	0.00	0.00	0.00	0.00	
	TOTAL REVENUE	119,927.44	123,001.82	130,484.04	129,361.10	130,484.04	
	TOTAL TO BE ACCOUNTED	146,755.45	159,944.03	185,384.49	184,261.55	226,412.34	
	EXPENDITURES:						
590-536-703-120	MAINTENANCE SALARY	11,661.56	9,659.47	9,615.60	9,705.60	9,615.60	
590-536-703-127	ADMIN ASSISTANT WAGES	7,773.84	7,114.28	6,525.00	6,807.66	6,525.00	See worksheet
590-536-703-128	LABOR OTHER	1,495.84	1,353.76	1,352.00	1,832.10	1,352.00	
590-536-703-140	BOOKKEEPING SALARY	0.00	1,207.66	1,207.62	1,207.68	1,207.62	
590-536-715-010	FICA (TOWNSHIP SHARE)	1,601.25	1,477.64	1,533.42	1,495.96	1,533.42	8.2% of all payroll
590-536-726-070	MAINTENANCE SUPPLIES	0.00	6.99	350.00	0.00	350.00	
590-536-726-100	OFFICE SUPPLIES	1,307.96	728.78	750.00	671.77	750.00	
590-536-726-200	COMPUTERS - SOFTWARE	-	-	750.00	454.00	750.00	Note 2
590-536-726-300	COMPUTERS - HARDWARE	-	-	5,503.42	0.00	5,503.42	Note 3
590-536-727-015	POSTAGE	762.36	703.47	725.00	661.50	725.00	Note 4
590-536-740-000	FUEL	919.01	607.56	1,250.00	0.00	1,250.00	
590-536-740-010	EQUIPMENT MAINTENANCE	196.62	658.72	300.00	769.63	300.00	Note 5
590-536-775-010	REPAIRS & MAINTENANCE	648.57	578.05	1,000.00	6,572.42	1,000.00	Note 6
590-536-801-030	AUDIT	3,908.42	2,931.08	3,500.00	3,107.74	3,500.00	Note 7
590-536-801-090	LEGAL	3,097.67	1,685.70	2,500.00	8,320.62	2,500.00	Note 8
590-536-850-010	PHONE	0.00	1,331.27	1,440.00	1,552.41	1,440.00	Note 9
590-536-865-000	INSURANCE	4,659.30	4,720.92	4,862.55	4,536.77	4,862.55	Note 10
590-536-920-010	ELECTRICITY	6,509.29	6,320.93	6,510.56	7,245.00	6,510.56	Note 11
590-536-922-000	HEATING	0.00	253.39	450.00	371.01	450.00	Note 12
590-536-925-000	TREATMENT COST	65,264.05	57,744.91	77,744.91	33,017.81	77,744.91	See worksheet
590-536-956-010	MISCELLANEOUS	7.50	0.00	100.00	3.57	100.00	
590-536-970-000	TRUCK PURCHASE	0.00	5,959.00	0.00	0.00	0.00	
590-536-970-100	SET ASIDE- MAJOR REPAIRS	0.00	0.00	6,000.00	0.00	6,000.00	Note 13
590-536-990-000	BOND PAYMENT	0.00	0.00	7,296.00	0.00	7,296.00	See worksheet
590-536-990-010	INTEREST ON BONDS	0.00	0.00	0.00	0.00	0.00	
	TOTAL EXPENDITURES	109,813.24	105,043.58	141,266.08	88,333.25	141,266.08	
	ENDING BALANCE	36,942.21	54,900.45	44,118.41	95,928.30	85,146.26	
	TOTAL TO BE ACCOUNTED	146,755.45	159,944.03	185,384.49	184,261.55	226,412.34	
GENERAL FUND REPAYMENT							
	REVENUES:						
590-000-601-070	GENERAL FUND REPAYMENT		23,413.62	17,160.00	22,374.89	17,160.00	
	EXPENDITURES:						
590-000-995-000	GENERAL FUND REPAYMENT		23,413.62	17,160.00	22,374.89	17,160.00	

PENTLAND TOWNSHIP FY 2018 - 2019 WATER FUND BUDGET

Proposed March 27, 2018

ACCOUNT NO.		2015 - 2016	2016 - 2017	2017 - 2018	2017 - 2018	2018 - 2019	Notes
		Actual Expenses	Actual Expenses	Budget Approved	Estimated Rev & Exp	Budget (Proposed)	
591-000-001-040	STARTING CASH BALANCE	140,583.98	121,246.37	118,311.77	118,311.77	118,311.77	
	REVENUES:						
591-000-601-050	CHARGES FOR SERVICES	82,682.84	87,913.26	92,924.69	96,338.66	92,924.69	See Note 1
591-000-601-060	HOOK-UPS	1,552.87	1,176.34	1,650.00	6,114.25	100.00	
591-000-664-020	INTEREST INCOME	197.37	387.10	100.00	1,621.12	100.00	
591-000-665-010	HYDRANT RENTAL	50,729.76	47,328.34	47,100.00	46,970.20	47,100.00	
591-000-671-020	MISC. INCOME	84.00	-	-	16.00	-	
	FROM EQUIPMENT RESERVE	-	-	-	-	-	
	TOTAL REVENUE	135,246.84	136,805.04	141,774.69	151,060.23	140,224.69	
	TOTAL TO BE ACCOUNTED	275,830.82	258,051.41	260,086.46	269,372.00	258,536.46	
	EXPENDITURES:						
591-000-011-000	EQUIPMENT RESERVE	16,400.00	16,400.00	16,400.00	16,400.00	16,400.00	
591-536-703-127	ADMIN ASSISTANT WAGES	7,773.84	7,114.28	6,525.00	6,767.68	6,525.00	
591-536-703-128	OTHER LABOR	1,496.54	1,353.62	1,353.76	1,831.82	1,353.76	See worksheet
591-536-703-130	MAINTENANCE SALARY	35,444.83	29,652.15	28,846.81	28,816.80	28,846.81	
591-536-703-140	BOOKKEEPING SALARY	2,415.24	1,207.67	1,207.62	1,207.68	1,207.62	
591-536-715-010	FICA (TOWNSHIP SHARE)	3,835.01	3,233.13	3,110.52	3,184.08	3,110.52	8.2% of all payroll
591-536-716-010	DEFERRED COMP - MAINT.	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	Utilities Supervisor
591-536-726-080	SUPPLIES - WATER SYSTEM	144.00	141.51	200.00	26.97	200.00	
591-536-726-110	OFFICE SUPPLIES	1,206.24	636.43	750.00	671.75	750.00	
591-536-726-140	COMPUTERS - SOFTWARE	1,738.95	1,787.98	2,505.96	2,160.95	2,505.96	Note 2
591-536-726-300	COMPUTERS - HARDWARE	-	-	5,433.27	9.00	5,433.27	Note 3
591-536-727-010	POSTAGE	793.96	704.35	725.48	737.50	725.48	Note 4
591-536-727-020	MAINTENANCE SUPPLIES	4.49	51.58	100.00	-	100.00	
591-536-740-010	FUEL	1,060.85	607.55	1,250.00	633.13	1,250.00	
591-536-740-020	EQUIPMENT MAINTENANCE	131.64	658.12	500.00	136.50	500.00	Note 5
591-536-775-020	REPAIRS & MAINTENANCE	4,711.58	5,737.16	3,500.00	902.69	3,500.00	Note 6
590-536-801-030	AUDIT	2,643.65	2,201.42	2,245.45	2,083.32	2,245.45	Note 7
591-536-801-030	LEGAL	734.36	1,649.45	500.00	243.72	500.00	Note 14
591-536-850-010	PHONE	4,864.98	1,334.35	1,440.00	1,552.37	1,440.00	Note 9
591-536-860-050	TRAVEL EXPENSE	-	-	400.00	132.68	400.00	
591-536-865-010	INSURANCE	5,500.54	5,150.13	5,304.63	4,563.04	5,304.63	Note 10
591-536-865-060	EDUCATION	395.00	820.00	400.00	965.50	400.00	
591-536-920-020	ELECTRICITY	7,814.98	7,499.47	7,724.45	6,799.36	7,724.45	Note 11
591-536-922-000	HEATING	751.83	460.05	450.00	371.02	450.00	Note 12
591-536-940-010	WATER SAMPLES & TESTING	2,418.80	378.00	2,000.00	1,515.48	2,000.00	
591-536-955-000	EXPENSES TO EQUIPMENT	7,015.64	-	-	-	-	
591-536-956-020	MEMBERSHIPS & MISC	412.50	847.24	100.00	8.57	100.00	Note 15
591-536-970-000	TRUCK	-	5,959.00	-	-	-	
591-536-990-020	BOND PAYMENT	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	
591-536-990-030	INTEREST ON BONDS	25,875.00	25,155.00	24,435.00	24,435.00	24,435.00	
	TOTAL EXPENDITURES	154,584.45	139,739.64	136,407.95	125,156.61	136,407.95	
	ENDING BALANCE	121,246.37	118,311.77	123,678.51	144,215.39	122,128.51	
	TOTAL TO BE ACCOUNTED	275,830.82	258,051.41	260,086.46	269,372.00	258,536.46	
	TOTAL REVENUES MINUS TOTAL EXPENDITURES	(19,337.61)	(2,934.60)	5,366.74	25,903.62	3,816.74	

Sewer and Water Worksheet

As adopted 03-27-2018.

BS&A Software conversion cost					Fund Numbers:			
					101	General Fund		
Quote from BS&A	6,520.00	Includes trainer coming up here for 3 days.			590	Sewer Fund		
Anderson-Tackman	3,936.00	24 hours (3 days at 8 hrs/day) at \$164/hr			591	Water Fund		
Hardware	2,250.00	Three computers at \$750 each						
Sub-total	12,706.00				Utility Supervisor			
Contingency (20%)	2,541.20				Breakout by fund:			
TOTAL	15,247.20				Salary as of 9/2016	47,778.01	101 General (20%)	9,615.60
					Longevity	300.00	590 Sewer (20%)	9,615.60
					Total	48,078.01	591 Water (60%)	28,846.81
					Total		Total	48,078.01
Costs broken out by fund								
		General	Sewer	Water	by row			
Data conversion					Labor Other			
Accts Payable	165.00	165.00	165.00	495.00	Breakout by fund:			
Gen. Ledger	191.66	191.67	191.67	575.00	Hourly wage	13.52	590 Sewer (50%)	1,352.00
Payroll	211.66	211.67	211.67	635.00	Hours per year	200	591 Water (50%)	1,352.00
Utilities	-	375.00	375.00	750.00	Total	2,704.00	Total	2,704.00
Total by fund	568.32	943.34	943.34	2,455.00				
Training					Administrative Assistant			
AP & GL (1 day)	283.33	283.33	283.34	850.00	Breakout by fund:			
Payroll (1 day)	283.33	283.34	283.33	850.00	Current hourly wage	12.50	101 General (33%)	6,525.00
Utilities (1 day)	-	425.00	425.00	850.00	Min. wage bump	-	590 Sewer (33%)	6,525.00
Total by fund	566.66	991.67	991.67	2,550.00	New hourly wage	12.50	591 Water (33%)	6,525.00
							Total	19,575.00
					Hours per year	1,566.00		
					Total	19,575.00		
Travel					Sewer Treatment Cost			
Day 1	168.33	168.33	168.34	505.00	2016-2017	We paid \$57,744.91.		
Day 2	168.33	168.34	168.33	505.00	2017-2018	Billing incomplete from Village		
Day 3	-	252.50	252.50	505.00	2018-2019	Very rough guess		
Total by fund	336.66	589.17	589.17	1,515.00				
BS&A Total	1,471.64	2,524.18	2,524.18	6,520.00				
Anderson-Tackman	1,312.00	1,312.00	1,312.00	3,936.00				
Hardware	750.00	750.00	750.00	2,250.00				
Sub-total	3,533.64	4,586.18	4,586.18	12,706.00				
Contingency (20%)	706.73	917.24	917.24	2,541.20				
GRAND TOTAL	4,240.37	5,503.42	5,503.42	15,247.20				
Annual software fees for BS&A after data conversion:					Notes			
		General	Sewer	Water	by row			
Accts Payable	133.33	133.33	133.34	400.00	1. Rate hike still under discussion.			
Gen. Ledger	153.33	153.33	153.34	460.00	2. Annual software license renewals			
Payroll	170.00	170.00	170.00	510.00	3. New computers, installation, data conversion, and training.			
Utilities	-	300.00	300.00	600.00	4. Half of utility bills			
Total by fund	456.66	756.66	756.68	1,970.00	5. Truck, tractor, generator, lawn mowers			
					6. For sewer (or water) system itself			
					7. Per auditor: 590 - 38% , 591 - 25% of audit			
					8. Village agreement & ordinances			
					9. Half of phone bill for utility office and cell phone.			
					10. Per Hannula Insurance: 590 - 30%, 591 - 35% of insurance.			
					11. 3% increase FY 2018-2019			
					12. Half of heating for utility office			
					13. To go into Sewer Fund CD for major repairs			
					14. Update water ordinances			
					15. Newspaper notices, misc...			