

VAN BUREN TOWNSHIP								
WATER AND SEWER OPERATING BUDGET								
General Ledger		2013	2014	2015	2016	2016	2017	
Account	Description	Actual	Actual	Actual	Budget	Amended	Budget	Notes
592-536-477-000	Water Tap Fees	23,528	26,367	178,383	25,000	60,000	50,000	
592-536-478-000	Hydrant Rental Permits	13,175	9,240	7,067	8,000	4,000	4,000	
592-536-607-000	Debt Service	-	-	-	-	-	-	
592-536-608-000	Water Meter Charges	465,659	460,962	492,955	502,449	502,449	517,522	
592-536-609-000	Construction Administration	5,030	30,337	13,433	5,000	7,000	5,000	
592-536-626-000	Finals, Turn On/Off, Other	37,986	27,872	33,635	25,000	25,000	25,000	
592-536-627-000	Inspection Fees	2,725	3,150	4,334	3,000	3,000	3,000	
592-536-643-001	Water Sales	2,862,637	2,896,592	2,955,488	3,157,285	3,050,000	3,141,500	
592-536-650-000	Meter/Materials Sales	19,075	53,350	36,449	30,000	30,000	30,000	
592-536-662-000	Late Penalties	51,942	55,251	48,565	50,000	50,000	50,000	
592-536-664-000	Interest Income	271,364	296,830	338,862	300,000	300,000	300,000	
592-536-693-000	Sale of Fixed Assets	300	-	17,585	-	-	-	
592-536-694-000	Miscellaneous Revenue	30,423	25,309	15,215	30,000	30,000	30,000	
592-536-699-000	Bond Proceeds							
	DWRF Loan Proceeds							
	Water Revenues	3,783,845	3,885,261	4,141,972	4,135,734	4,061,449	4,156,022	
592-537-411-000	Sewer Assessments	57	58	150	50	50	50	
592-537-477-000	Sewer Tap Fees	77,801	103,086	569,498	100,000	160,000	150,000	3x's water tap fee
592-537-607-000	Debt Service	436	378	6,377	400	6,000	400	
592-537-608-000	Sewer Maintenance Charges	636,879	653,257	685,136	712,050	705,000	726,150	
592-537-609-000	Construction Administration	-	-	-	-	-	-	
592-537-626-000	Finals, Turn On/Off, Other	-	-	-	-	-	-	
592-537-537-000	Inspections Fees	-	-	-	-	-	-	
592-537-643-001	Sewage Disposal	2,786,698	2,808,919	2,961,361	3,061,722	3,050,000	3,141,500	
592-537-643-002	Non-Res. User Fees	67,560	63,454	66,923	67,261	67,621	70,000	
592-537-662-000	Late Penalties	51,328	53,190	45,583	50,000	50,000	50,000	
592-537-694-000	Miscellaneous Revenue	18,392	22,024	10,654	5,000	5,000	5,000	
	Sewer Revenues	3,639,151	3,704,366	4,345,680	3,996,484	4,043,671	4,143,100	
592-538-694-000	Miscellaneous Revenue	-	-	-	-	-	-	
	Water/Sewer Tax Levy Revenues	-	-	-	-	-	-	
	Total Revenues	7,422,996	7,589,627	8,487,652	8,132,218	8,105,120	8,299,122	
592-536-702-000	Salary-Director	65,884	70,475	71,017	73,116	73,116	75,279	
592-536-703-000	Salary-Field Superintendent	51,815	56,500	56,630	58,693	58,693	60,424	
592-536-704-000	Salary - Deputy Treasurer	5,000	5,000	5,000	5,000	5,000	5,000	
592-536-705-000	Wages-Office	137,060	135,400	139,022	141,000	141,000	145,000	3 full time clerical office staff
592-536-706-000	Wages-Field Operations	438,036	429,576	455,299	407,760	407,760	420,000	9 full time field staff
592-536-707-000	Wages - Overtime	-	-	968	101,954	101,954	105,000	25% of base wage
592-536-719-000	Allocated Fringes	301,508	326,762	354,133	434,000	400,000	430,000	

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592-536-719-001	Fringes-Retiree/Cobra	165,103	152,224	150,801	160,000	160,000	160,000	OPEB annual obligation expense
592-536-719-002	Compensated Absences	(3,409)	1,006	3,216	3,000	3,000	3,000	
592-536-720-000	Workers Comp	38,746	35,073	34,588	40,000	40,000	40,000	
592-536-721-000	MESC	-	-	-	-	-	-	
592-536-727-000	Office Supplies	3,686	4,216	5,593	4,500	4,500	4,500	
592-536-728-000	Postage	15,190	16,200	20,220	25,000	25,000	27,500	Water bill mailing, CCR, misc other notices
592-536-740-000	Operating Supplies	68,160	61,444	75,742	75,000	75,000	70,000	Tools, equipment, supplies, materials, stone, sand
592-536-741-000	Uniforms	4,949	2,774	6,422	5,000	5,000	5,000	Employee uniform rental costs
592-536-751-000	Gas & Diesel Fuel	30,712	25,319	20,183	35,000	25,000	25,000	
592-536-801-001	Accounting & Auditing	35,081	29,907	29,907	35,000	32,000	32,000	
592-536-801-002	Attorney	97,851	110,143	106,034	110,000	100,000	100,000	
592-536-802-000	Administrative Fee	544,490	545,661	621,225	621,225	621,225	621,225	Xfer to general fund
592-536-810-000	Membership & Dues	1,191	11,753	11,353	3,000	3,000	3,000	AWWA, MWEA, APWA, MRWA
592-536-816-000	GIS Implementation	78	-	-	-	-	-	
592-536-818-000	Commissions	589	1,018	1,454	1,000	1,000	1,000	W/S Commissioner Attendance
592-536-819-000	Contracted Services	167,941	86,268	90,469	120,000	100,000	100,000	
592-536-820-000	Engineering Fees	29,095	28,041	17,100	45,000	30,000	30,000	General engineering services - Wade Trim
592-536-860-000	Transportation	-	-	369	300	300	300	
592-536-861-000	Training	4,005	5,167	6,537	5,000	5,000	6,000	
592-536-900-000	Printing & Publishing	1,380	2,398	1,753	2,500	2,500	2,500	
592-536-910-000	Insurance & Bonds	161,232	88,850	211,431	175,000	175,000	175,000	
592-536-920-000	Utilities	87,669	72,001	58,503	90,000	90,000	80,000	
592-536-927-000	Water Purchases	2,313,574	2,256,308	2,496,223	2,610,538	2,756,000	2,894,000	GLWA Charges - Budgeted 5% annual increases
592-536-931-000	Building Maintenance	2,619	2,415	3,813	3,000	3,000	3,000	
592-536-931-001	Building Maintenance - Water Tower	2,775	2,819	133	20,000	20,000	10,000	
592-536-932-000	Vehicle Maintenance	11,321	19,356	29,756	15,000	20,000	15,000	
592-536-933-000	Equipment Maintenance	235	3,593	21,972	10,000	10,000	10,000	
592-536-934-000	Repairs To Meters	-	-	-	-	-	-	
592-536-936-000	System Repairs	6,725	208	2,822	-	-	-	
592-536-937-000	Office Equipment Maint	6,810	7,737	6,498	5,000	5,000	5,000	
592-536-940-000	Rental	347	462	518	500	1,000	1,000	
592-536-956-000	Other	10,852	2,419	3,849	10,000	5,000	5,000	
592-536-968-000	Depreciation	2,195,050	2,236,402	2,254,723	2,250,000	2,250,000	2,250,000	
592-536-969-000	Asset Contribution to Gov.	-	-	7,664				
592-536-970-000	Water Capital Outlay-Veh & Equip	-	3,614	-	-	-	70,000	2 new trucks
592-536-970-001	Capital Outlay-System Improvements	11,649	-	-	-	5,000	10,000	driveway restorations
592-536-970-002	Capital Outlay-Office Equip/Comp	-	9,486	9,231	-	-	-	
592-536-970-003	Capital Outlay-Metering System	-	-	-	100,000	100,000	100,000	meter reading upgrade
592-536-970-004	Capital Outlay-Facilities Improvement	-	-	-	150,000	150,000	-	2016 project - office renovation
592-536-996-000	Bond Handling Fees	6,026	4,336	6,067				
	Water Expenses	7,021,024	6,852,332	7,398,236	7,951,086	8,010,048	8,099,728	
592-537-924-000	Sewage Treatment	2,270,212	1,623,441	1,960,735	2,204,800	2,060,000	2,175,000	Wastewater treatment - SHVUA, Rouge Valley, Downriver, YCUA

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592-537-925-000	Infiltration	229,616	166,923	98,943	103,000	111,000	113,000	Downriver excess flow charges
592-537-930-000	Maintenance - Lift Station	47,002	37,916	143,656	25,000	150,000		
592-537-931-001	Maintenance - EQ Basin	3,896	3,499	2,000	25,000	54,835		
592-537-931-002	Maintenance - Sanitary Lines	-	15,900					
592-537-935-000	Sewer Line Maintenance	-	-					
592-537-970-000	Capital Outlay	-	-		400,000	455,000	550,000	2016 project - Harbour Club / 2017 projects Greenbriar & Cracker Barrel
592-537-970-001	Capital Outlay - Ecorse Road	-	14,469					
592-537-970-002	Capital Outlay - EQ Basin	-	-		60,000			2016 - Mixture Pumps
592-537-970-003	Capital Outlay - Sewer Clean/Reline	-	-		350,000	55,000		2016 - I-275 project
592-537-970-004	Capital Outlay - Lift Station	-	-					
592-537-970-005	Capital Outlay - SHVUA	-	-			584,698		Bio-deck mixer project less credit for overpmt of Sludge Thickener project
592-537-991-000	Bond Principal		-					
592-537-996-000	Excess Downriver Bond Interest	(3,484)	(323)	(86)	-	-	-	
	Sewer Expenses	2,547,242	1,861,825	2,205,249	3,167,800	3,470,533	2,838,000	
	Total Expenses	9,568,266	8,714,158	9,603,484	11,118,886	11,480,581	10,937,728	
	Revenues over (under) expenses	(2,145,270)	(1,124,531)	(1,115,832)	(2,986,668)	(3,375,461)	(2,638,606)	
	One time balance sheet "clean up" entries	-	-	-	-	-	-	
	Add back restricted cash funded capital	-	-	-	900,000	1,200,000	550,000	
	Add back depreciation expense	2,195,050	2,236,402	2,254,723	2,250,000	2,250,000	2,250,000	
	Subtotal:	49,780	1,111,871	1,138,890	163,332	74,539	161,394	
	Less: Capital paid via operating budget	36,481	461,920	354,883	-	-	-	"Purchase of capital assets" in audit - capital charged to Restricted Cash
	Operating Gain/(Loss)	13,299	649,951	784,007	163,332	74,539	161,394	