

# Village of Almont, Michigan



## FY 2015 BUDGET NARRATIVE

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## *WELCOME*

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Welcome to the Village of Almont FY 2015 Budget Companion.

As a local unit of government, the Village strives to operate in a transparent and responsive manner and is pleased to present this document. This report contains information relevant to the Village's FY 2015 operating budget. We hope that our residents and stakeholders will find this information useful. Questions concerning this guide may be directed to the Village Manager or Clerk/Treasurer at (810) 798-8528.

*Village President – Steve Schneider*

*Village President Pro-Tem – Tim Dyke*

*Council Member – Rick Lauer*

*Council Member – Dave Love*

*Council Member – Gary Peltier*

*Council Member – Rick Tobias*

*Council Member – Tom Umphenour*

# **FISCAL YEAR 2015**

## **BUDGET OVERVIEW**

This section highlights the current millage rates being levied by the Village [as of May 2014] and the rates proposed for the 2014 – 2015 Fiscal Year [which runs from July 1, 2014 through June 30, 2015]:

### **CURRENT MILLAGE RATES**

General Operating Millage Rate	13.567 mills
Water System Imp. Debt Millage Rate	1.700 mills
DWRF Water Tower Debt Millage Rate	2.400 mills
<b>TOTAL</b>	<b>17.667 MILLS</b>

### **PROPOSED MILLAGE RATES**

General Operating Millage Rate	13.567 mills
Water Construction Debt Millage Rate	1.500 mills
DWRF Water Tower Debt Millage Rate	2.275 mills
<b>TOTAL</b>	<b>17.342 MILLS</b>

## **SUMMARY FY 2015 GENERAL FUND OVERVIEW**

<b>Projected 2014 – 2015 Fiscal Year Carry-Over</b>	<b>\$550,000</b>
<b>Projected 2014 – 2015 Revenues</b>	<b>\$1,529,320</b>
<b>Projected 2014 – 2015 Expenditures</b>	<b>\$1,509,030</b>
<b>Projected 2014 – 2015 Operating Surplus</b>	<b>\$20,290</b>
<b>Projected 2014 – 2015 Fiscal Year Ending Balance</b>	<b>\$570,290</b>

# GENERAL FUND REVENUES OVERVIEW

## EXPLANATION OF SIGNIFICANT CHANGES

Line Item	2013 – 2014 Budget	2014 – 2015 Budget	Explanation for Change
Real Property Tax	\$667,300	\$701,000	Increased Real Property Tax Values and Construction of New Houses
Personal Property Tax	\$43,950	\$45,250	Increased Personal Property Tax Values and Business Growth
Interest and Penalties	\$7,250	\$4,500	Utilization of More Conservative Budget Estimates
Live Scan	\$1,700	\$1,250	Utilization of More Conservative Budget Estimates
Park Budget Contribution	\$1,750	\$4,000	Increased Donations for Music in the Park
Park Budget Cont. – Twp.	\$10,000	\$17,000	Reflects Grant Fund Commitments by Township
Police Contract Almont Township	\$293,500	\$257,000	Decrease in Service Levels Requested By Almont Township
State Revenue Sharing	\$242,250	\$248,000	Increased Constitutional Revenue Sharing Payments
Garbage Collection	\$102,300	\$121,500	Refer to Note (1) Below
Fiber Optic Connection	\$210	\$2,000	Anticipated Connection
Estimated Carry-Over	\$240,000	\$550,000	Strategic Fiscal Management by Council and Employees

## BUDGET NOTES

1. Property owners were provided a credit of \$22.80 during FY 2014 that will not be provided to property owners during FY 2015. This one-time credit was previously applied due to a successful renegotiation of the Village's refuse collection service contract. As a result the FY 2015 budget reflects the entire amount that must be collected by the Village to cover the costs associated with refuse collection services received from Emterra Environmental.



## GENERAL FUND EXPENSES GOVERNING BODY CATEGORY

### WAGES

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The following elected officials are anticipated to receive up to the following amounts of compensation from the Governing Body budget category during FY 2015:

Village President Steve Schneider	\$840
President Pro-Tem Tim Dyke	\$600
Council Member Rick Lauer	\$600
Council Member Dave Love	\$600
Council Member Gary Peltier	\$600
Council Member Rick Tobias	\$600
Council Member Thomas Umphenour	\$600
<b>TOTAL</b>	<b>\$4,440</b>

### ADDITIONAL BUDGET NOTES

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1. 'Education and Training' funds have been increased from \$200 to \$500 to provide additional access to training opportunities for Council Members.

# GENERAL FUND EXPENSES

## ADMINISTRATIVE/MANAGER CATEGORY

### WAGES

The following amounts of annual compensation have been appropriated from the Administrative/Manager budget category:

Village Manager/Zoning Admin.	\$48,550
Deputy C/T (33%)	\$13,450
<b>TOTAL</b>	<b>\$62,000</b>

### EXPLANATION OF SIGNIFICANT CHANGES

Line Item	2013 – 2014 Budget	2014 – 2015 Budget	Explanation for Change
Part-Time Salaries	\$6,200	\$7,650	Refer to Note (1) Below
Hospital Insurance	\$18,475	\$21,000	Anticipated Premium Increase
Legal Fees	\$5,250	\$6,000	Refer to Note (2) Below

### BUDGET NOTES

- The 'Part-Time Salaries' line item is used to appropriate funds for the compensation of the ordinance enforcement officer in an annual amount of \$5,200 (or \$100 per week). In addition, this line item includes compensation for the administrative assistant up to a budgeted amount of \$2,450 (or roughly 331 hours of service).
- Legal fees have been retained at a higher than historical average due to the costs that may be incurred through the enforcement of the *International Property Maintenance Code* and through the continued rewriting of several significant ordinances (zoning ordinance; public improvement ordinance; etc.)
- The 'Dues and Subscriptions' line item provides for membership in the following organizations:
  - International City/County Manager Association (\$400)
  - Michigan Local Government Management Association (\$225)
  - Michigan Public Employers Labor Relations Association (\$75)
  - Almont Area Chamber of Commerce (\$40)
  - Lapeer County Economic Club (\$175)



# GENERAL FUND EXPENSES CLERK CATEGORY

## WAGES

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The following individuals/positions are budgeted to receive the following amounts of annual compensation from the Clerk budget category during FY 2015:

Clerk/Treasurer	\$51,000
Deputy C/T (34%)	\$13,702
AP/Billing Clerk (35%)	\$14,105
<b>TOTAL (INCLUDES \$693 EXTRA)</b>	<b>\$79,500</b>

## EXPLANATION OF SIGNIFICANT CHANGES

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Line Item	2013 – 2014 Budget	2014 – 2015 Budget	Explanation for Change
Hospital Insurance	\$8,500	\$9,500	Anticipated Premium Increases
Audit Fees	\$2,930	\$3,500	Increased Costs – Contract with Auditor
Personal Bonds	\$2,200	\$2,500	Increased Costs Related To Additional Coverage

## BUDGET NOTES

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- The 'Dues and Subscriptions' line item includes expenses for organizations that the Clerk/Treasurer must join to become a certified municipal clerk and certified municipal treasurer. These organizations include:

- Association of Public Treasurers (\$145)
- Michigan Municipal Treasurer's Association (\$90)
- International Institute of Municipal Clerks (\$135)
- Michigan Association of Municipal Clerks (\$56)

These funds also support membership in local organizations. In addition, the 'Education and Training' funds support courses/conferences that must be attended for certifications.

# GENERAL FUND EXPENSES

## CENTRAL MUNICIPAL CATEGORY

### EXPLANATION OF SIGNIFICANT CHANGES

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Line Item	2013 – 2014 Budget	2014 – 2015 Budget	Explanation for Change
Garbage Collection	\$101,250	\$105,500	Contractual Increase
Technology Infrastructure	\$24,000	\$15,000	Decreased Due to Fact Prior Budget Included One Time Expenses (Phone System)
Street Lighting	\$33,500	\$29,750	Costs for Downtown Streetlights Now Billed to DDA
General Maintenance	\$23,500	\$16,000	See Note (2) Below
DDA Payments	\$95,375	\$98,000	Increased DDA Capture from Increased Taxable Values
Dump Truck/Pick-Up	\$8,500	\$12,850	See Note (3) Below

### BUDGET NOTES

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1. The line item 'Dues and Subscriptions' includes expenses for Village membership in the Michigan Municipal League, the Next Michigan Development Corporation, and the Lapeer Development Corporation.
2. The 'General Maintenance' line item was decreased due to the fact funds were used during the 2013-2014 fiscal year to bring the Village/Township Offices into compliance with the International Property Maintenance Code and due to the fact additional funds were used to remove a large number of dead/fallen trees and limbs within the Village right-of-way during FY 2014.
3. The 'Dump Truck/Pick-Up Truck/Bob-Cat' line item was originally created to ensure that the general fund 'pays back' to the equipment fund approximately \$45,000 that was loaned from the equipment fund to the general fund in 2011 to finance the early retirement agreement entered into between the Village and former Sergeant Bob Parsell.

Approximately \$23,385 was expensed to the general fund during FY 2012 and FY 2013 to make payments toward a loan used to purchase a dump truck [these payments would normally be expensed to the equipment fund], with the concept

that these payments would help to pay back those funds owed to the equipment fund [as detailed above].

The FY 2015 budget proposes that \$6,384.77 be used from the general fund [from this budget category] to make a payment toward a loan taken out to purchase a new pick-up truck for the DPW; that \$2,115.23 be used from the general fund [from this budget category] to make a payment toward the loan taken out to purchase the dump truck referenced above [this would be the last year of payments on that specific loan]; and that \$4,350 be used from the general fund [from this budget category] to begin making payments on a Bobcat unit that would be financed and purchased during the course of FY 2015. It should be noted that the equipment fund would still make payments toward the dump truck and that the sewer fund would make payments in the amount of approximately \$4,350 per annum toward the above referenced Bobcat during FY 2015.

Through this method of ‘paying back’ the equipment fund, the general fund will have spent approximately \$36,235 toward equipment purchases that would otherwise have been expensed to the equipment fund by the end of FY 2015 [and will need to make \$8,765 in such additional payments during FY 2016 and/or FY 2017 to complete the repayment of the \$45,000 loaned by the equipment fund to the general fund within the five year time frame established by the Village Council].

4. The ‘Technology – Infrastructure’ line item includes an appropriation in the amount of \$5,000 for upgrades to the BS&A software programs utilized by the Village. These upgrades will enhance the efficiency and productivity of the Clerk/Treasurer’s office. In addition, these upgrades will eventually be required for Village software to maintain compatibility with the software used by the Almont Township assessor. This line item also includes funds appropriate to make payments on BS&A Software upgrades completed in 2012 and the Village’s service contract with IT Right.

# GENERAL FUND EXPENSES

## PUBLIC SAFETY CATEGORY

### WAGES

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The following individuals/positions are budgeted to receive the following amounts of compensation from the Public Safety 'Full-Time Salaries' line item during FY 2015:

Chief of Police	\$60,000
Sergeant	\$54,316
Sergeant	\$54,316
Officer	\$51,302
Officer	\$51,302
Officer	\$51,302
Deputy C/T (33%)	\$13,299

This line item is also budgeted to support the following expenses:

Shift Differential Payments	\$2,500
Additional Hours Expenses	\$11,663

**TOTAL                      \$350,000**

### EXPLANATION OF SIGNIFICANT CHANGES

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Line Item	2013 – 2014 Budget	2014 – 2015 Budget	Explanation for Change
Salaries Full-Time	\$325,000	\$350,500	Renegotiated Contracts/Unusual Decrease in F/T Costs in FY 14
Salaries Part-time	\$84,000	\$48,500	Decrease in Service Levels Requested by Almont Township
Hospital Insurance	\$79,750	\$98,250	Anticipated Premium Increase/ Additional Employee on Ins.
Health Savings Cont.	\$23,000	\$26,000	Additional Employee on Ins.
Operating Supplies	\$9,000	\$13,000	Additional Funds for New Bullet Proof Vests
Blood Draws – OUIL	\$6,750	\$8,400	Enhanced Enforcement
Contingencies	\$3,350	\$500	Decrease in Planned Office Item Purchases



# GENERAL FUND EXPENSES PUBLIC WORKS CATEGORY

## WAGES

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The following individuals/positions are budgeted to receive the following amounts of annual compensation from the Public Works budget category (**note:** all DPW employees may receive approximately 40% of their wages from the 'Full-Time Salaries' line-item):

DPW Superintendent	\$22,697
Senior Equipment Operator	\$17,513
Equipment Operator	\$16,857

This line item also supports the following expenses:

Cashing Out of Comp Hours	\$5,340
Retained Funds for Any Retirements	\$12,593

<b>TOTAL</b>	<b>\$75,000</b>
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## EXPLANATION OF SIGNIFICANT CHANGES

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Line Item	2013 – 2014 Budget	2014 – 2015 Budget	Explanation for Change
Salaries Full-Time	\$59,000	\$75,000	Includes Funds for Any Retirements
Hospital Insurance	\$18,250	\$19,000	Anticipated Premium Increase

## **GENERAL FUND EXPENSES PUBLIC WORKS/LIFT STATION CATEGORY**

The general fund currently contributes approximately \$40,000 to the sewer fund on an annual basis to pay for those wage/labor expenses incurred by the Village whenever Department of Public Works employees work on the sanitary sewer system. In accord with established regulations of the Michigan Department of Treasury Local Unit Audit Division, these expenses are billed directly to the sewer fund and the general fund thereafter issues a contribution to the sewer fund in approximately the same amount. It is estimated that the following expenses are accounted for in this manner for such work performed on the sanitary sewer system by public works employees:

Salaries F/T	\$21,250
Salaries P/T	\$3,000
Salaries O/T	\$1,500
Social Security	\$2,000
Pension	\$3,300
Hospital Insurance	\$4,500
Health Savings Contributions	\$2,000
Life Insurance	\$300
Worker's Compensation	\$650
In Lieu of Sick/Longevity	\$1,500
<b>TOTAL</b>	<b>\$40,000</b>

- **These expenses account for an estimated 10% of those costs incurred to compensate DPW employees on an annual basis.**



## GENERAL FUND EXPENSES PARKS AND RECREATION CATEGORY

A copy of the proposed FY 2015 Budget for the Almont Community Parks and Recreation Board has been included with the budget information distributed to Council Members.

## GENERAL FUND EXPENSES PLANNING & ZONING CATEGORY

### EXPLANATION OF SIGNIFICANT CHANGES

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Line Item	2013 – 2014 Budget	2014 – 2015 Budget	Explanation for Change
Maintenance & Service	\$17,000	\$3,000	Decrease Reflects a Reduction in Contractual Services Related to the Zoning Ordinance Revision Process

## **FY 2015 MAJOR STREETS FUND OVERVIEW**

<b>Projected 2014 – 2015 Fiscal Year Carry-Over</b>	<b>\$60,000</b>
<b>Projected 2014 – 2015 Revenues</b>	<b>\$124,150</b>
<b>Projected 2014 – 2015 Expenditures</b>	<b>\$123,650</b>
<b>Projected 2014 – 2015 Operating Surplus</b>	<b>\$500</b>
<b>Projected 2014 – 2015 Fiscal Year Ending Balance</b>	<b>\$60,500</b>

### **Executive Overview**

The FY 2015 Budget for major streets focuses primarily on general operating costs and completing limited repairs to sidewalks/streets. At this point in time there are insufficient funds in the accrued fund balance of the major streets funds to complete significant sidewalk repair/replacement projects (beyond those most important to protect the Village from a liability exposure standpoint) or to complete any significant street resurfacing/reconstruction projects (beyond basic repairs to those portions of the road damaged for the replacement of citizen sewer lines). It may be prudent for Council Members to review the current practice whereby the Village pays to replace the portions of the road that are broken up to facilitate the replacement of private sewer laterals by private home owners.

# MAJOR STREETS EXPENSES

## WAGES

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The following individuals/positions are budgeted to receive the following amounts of annual compensation from the Major Streets fund (**note:** all DPW employees may receive approximately 10% of their wages from this fund):

DPW Superintendent	\$5,675
Senior Equipment Operator	\$4,378
Equipment Operator	\$4,214

This line item also supports the following expenses:

Cashing Out of Comp Hours	\$2,733
<b>TOTAL</b>	<b>\$17,000</b>

## EXPLANATION OF SIGNIFICANT CHANGES

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Line Item	2013 – 2014 Budget	2014 – 2015 Budget	Explanation for Change
Street Paving Projects	\$66,800	\$5,500	Limited Funds to Complete Projects
Sidewalks & Curbs	\$11,000	\$5,500	Limited Funds to Complete Projects Beyond Hazard Repairs
Contributions to Local Streets	\$0	\$39,000	Restoration of Contribution to Local Streets Funds Due to Lack of Significant Projects

## **FY 2015 LOCAL STREETS FUND OVERVIEW**

<b>Projected 2014 – 2015 Fiscal Year Carry-Over</b>	<b>\$62,000</b>
<b>Projected 2014 – 2015 Revenues</b>	<b>\$95,580</b>
<b>Projected 2014 – 2015 Expenditures</b>	<b>\$95,580</b>
<b>Projected 2014 – 2015 Operating Surplus</b>	<b>\$0</b>
<b>Projected 2014 – 2015 Fiscal Year Ending Balance</b>	<b>\$62,000</b>

### **Executive Overview**

The FY 2015 Budget for local streets focuses primarily on general operating costs and completing limited repairs to sidewalks/streets. At this point in time there are insufficient funds in the accrued fund balance of the local streets funds to complete significant sidewalk repair/replacement projects (beyond those most important to protect the Village from a liability exposure standpoint) or to complete any significant street resurfacing/reconstruction projects (beyond basic repairs to those portions of the road damaged for the replacement of citizen sewer lines). It may be prudent for Council Members to review the current practice whereby the Village pays to replace the portions of the road that are broken up to facilitate the replacement of private sewer laterals by private home owners.

# LOCAL STREETS EXPENSES

## WAGES

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The following individuals/positions are budgeted to receive the following amounts of annual compensation from the Local Streets fund (**note:** all DPW employees may receive approximately 10% of their wages from this fund):

DPW Superintendent	\$5,675
Senior Equipment Operator	\$4,378
Equipment Operator	\$4,214

This line item also supports the following expenses: Cashing Out of

Comp Hours	\$733
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<b>TOTAL</b>	<b>\$15,000</b>
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## EXPLANATION OF SIGNIFICANT CHANGES

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Line Item	2013 – 2014 Budget	2014 – 2015 Budget	Explanation for Change
Street Paving Projects	\$61,000	\$6,000	Limited Funds to Complete Projects
Sidewalks & Curbs	\$19,500	\$5,000	Limited Funds to Complete Projects Beyond Hazard Repairs

# **FY 2015 WATER SYSTEM IMPROVEMENT DEBT FUND OVERVIEW**

<b>Projected 2014 – 2015 Fiscal Year Carry-Over</b>	<b>\$29,000</b>
<b>Projected 2014 – 2015 Revenues</b>	<b>\$81,870</b>
<b>Projected 2014 – 2015 Expenditures</b>	<b>\$87,900</b>
<b>Projected 2014 – 2015 Operating Deficit (Planned)</b>	<b>-\$6,030</b>
<b>Projected 2014 – 2015 Fiscal Year Ending Balance</b>	<b>\$22,970</b>

## **Executive Overview**

The FY 2014 Budget utilized a rate of 1.700 mills in order to generate enough revenue to pay for the costs associated with the water system improvement project that was completed by the Village in 1996.

The FY 2015 Budget proposes that this millage rate be decreased to 1.500 mills.

This reduction would allow the accrued fund balance of this fund to be decreased responsibly as the final payments made on the bonds issued to fund water system improvements will be completely paid during FY 2016. Additional information regarding the decrease of this millage rate can be referenced in 'FY 2015 Budget Options and Alternatives' sheet submitted to Council Members.



# **FY 2015 WWTP IMPROVEMENT DEBT FUND OVERVIEW**

<b>Projected 2014 – 2015 Fiscal Year Carry-Over</b>	<b>\$71,500</b>
<b>Projected 2014 – 2015 Revenues</b>	<b>\$109,606</b>
<b>Projected 2014 – 2015 Expenditures</b>	<b>\$128,745</b>
<b>Projected 2014 – 2015 Operating Deficit (Planned)</b>	<b>-\$19,139</b>
<b>Projected 2014 – 2015 Fiscal Year Ending Balance</b>	<b>\$52,361</b>

## **Executive Overview**

The FY 2015 Budget proposes that the SSO rate be increased from \$1.95 per 1,000 gallons to \$2.15 per 1,000 gallons so that sufficient revenues are generated to pay for bonds that were issued to finance the waste water treatment plant improvement project completed in 2002. In accordance with prior Council direction, it is recommended that the SSO rate also be increased from \$2.15 per 1,000 gallons to \$2.35 per 1,000 gallons during FY 2016 and be further increased from \$2.35 per 1,000 gallons to \$2.55 per 1,000 gallons during FY 2017 to ensure that the accrued balance in the WWTP Improvement Project Debt Fund can be used responsibly while ensuring the Village meets its future bond payment obligations. **The SSO rate should be closely reviewed throughout this process to ensure revenues generated are not significantly impacted by a decrease in sewer consumption and to guard against any unexpected financial threats.**

# **FY 2015 DWRF WATER TOWER DEBT FUND OVERVIEW**

<b>Projected 2014 – 2015 Fiscal Year Carry-Over</b>	<b>\$40,000</b>
<b>Projected 2014 – 2015 Revenues</b>	<b>\$124,318</b>
<b>Projected 2014 – 2015 Expenditures</b>	<b>\$123,601</b>
<b>Projected 2014 – 2015 Operating Surplus</b>	<b>\$537</b>
<b>Projected 2014 – 2015 Fiscal Year Ending Balance</b>	<b>\$40,537</b>

## **Executive Overview**

**The 2014 – 2015 Budget proposes a reduction in the DWRF water tower millage rate from 2.400 mills to 2.275 mills.**

This reduction is being proposed in order to ensure that the fund does not accumulate too many funds [while retaining a responsible fund balance]. At the same time, the amount of revenues collected through this mill rate will be sufficient to meet the bond payment obligations related to the water tower project.

## FY 2015 EQUIPMENT FUND OVERVIEW

<b>Projected 2014 – 2015 Fiscal Year Carry-Over</b>	<b>\$100,000</b>
<b>Projected 2014 – 2015 Revenues</b>	<b>\$134,550</b>
<b>Projected 2014 – 2015 Expenditures</b>	<b>\$134,550</b>
<b>Projected 2014 – 2015 Operating Surplus</b>	<b>\$0</b>
<b>Projected 2014 – 2015 Fiscal Year Ending Balance</b>	<b>\$100,000</b>

### Executive Overview

The equipment fund will be able to meet its anticipated expenditures during FY 2015 effectively, provided the equipment rental rates that are estimated to be deposited into the equipment fund are fully contributed. Major expenses from this fund include:

1. The continued repayment of a dump truck purchased in 2011 [this will be the final fiscal year during which payments on this purchase are required] as reflected in the line item 'Dump Truck' that has received an appropriation of \$10,750 [with an appropriation for the corresponding interest payment in the amount of \$1,300];
2. The repayment of two police vehicles (a Charger and Tahoe) purchased in 2013 as reflected in the line item 'Police Vehicles – Capital Projects' that has received an appropriation of \$16,300;
3. And the repayment of a portion of the costs for purchasing a new Vactor truck for public works purposes, as reflected in the line item 'Equipment – Capital Projects' in the amount of \$7,200.

It must be noted that the Police Department is requesting the purchase of one additional patrol vehicle that would be acquired during FY 2015 and would require payments beginning in FY 2016 [in an estimated annual amount of about \$8,000]. It is expected that this future payment could replace the existing principle and interest payments for the dump truck [which total approximately \$12,050] and that the remaining positive difference [\$4,050] would reduce, if not eliminate, any future operating deficits. It should be noted that past, planned operational deficits have reflected the need to replace a significant amount of aging equipment/vehicles.

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# EQUIPMENT FUND EXPENSES

## WAGES

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The following individuals/positions are budgeted to receive the following amounts of annual compensation from the Equipment fund (**note:** all DPW employees may receive approximately 10% of their wages from this fund):

DPW Superintendent	\$5,675
Senior Equipment Operator	\$4,360
Equipment Operator	\$4,215
<b>TOTAL</b>	<b>\$14,250</b>

## EXPLANATION OF SIGNIFICANT CHANGES

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Line Item	2013 – 2014 Budget	2014 – 2015 Budget	Explanation for Change
Motor Fuel	\$20,000	\$18,500	Reduced to Account for Requested Decrease in Police Protection Services to Township
Motor Vehicle Repair	\$14,000	\$10,000	Reduced to Reflect Historical Actual Costs
Salaries FT	\$15,500	\$14,250	Reduced to Reflect Historical Costs
Road Machinery/ Equipment	\$140,000	\$0	Previous Budget Reflected the Purchase of a Vactor Truck
Equipment/ Capital Projects	\$5,155	\$7,200	Increased to Reflect Costs of Vactor Payment