

**ACME TOWNSHIP GENERAL APPROPRIATIONS ACT
FISCAL YEAR 2011-12
RESOLUTION #R-2011-15**

A RESOLUTION TO ESTABLISH A GENERAL APPROPRIATIONS ACT FOR ACME TOWNSHIP: TO DEFINE THE POWERS AND DUTIES OF THE ACME TOWNSHIP OFFICERS IN RELATION TO THE ADMINISTRATION OF THE BUDGET.

The Board of Trustees of Acme Township resolves:

SECTION 1: TITLE

This resolution shall be known as the Acme Township General Appropriations Act.

SECTION 2: PUBLIC HEARINGS ON THE BUDGET

Pursuant to MCLA 141.412; MCLA 141.413, notice of a public hearing on the proposed budget was published in the Traverse City Record Eagle on June 14, 2011 and a public hearing was held regarding the proposed budget on June 20, 2011.

SECTION 3: CHIEF ADMINISTRATIVE OFFICER

The Supervisor shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this Act (Sections 10, 14), including annual preparation and presentation of the Acme Township Budget and periodically introducing budget adjustments and resolutions as deemed necessary.

SECTION 4: FISCAL OFFICER

The Clerk shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this Act (Sections 11,12), including providing the Chief Administrative Officer with timely and accurate budget status reports no later than four (4) days prior to township meetings. The Fiscal Officer shall not expend any monies out of any cost center above cost center budgets.

SECTION 5: MILLAGE LEVY

The Acme Township Board shall cause to be levied and collected the general property tax on all real and personal property within the Township upon the current tax roll an allocated millage of 0.7333 mills for township operations; and a voter authorized millage of 0.9204 for purchase of farmland development rights.

SECTION 6: ESTIMATED REVENUES

Estimated Township General Fund Revenues for fiscal year 2011-12 are based on Acme Township's statutory 1 mill (subject to the Headlee Amendment), State Revenue Sharing and various miscellaneous revenues as listed in the proposed budget:

General Fund 101:	
2011-12 Expected Revenues Only	\$995,879
Expected Revenue plus Fund Balance Forward	\$1,513,013
General Fund 102 (Zoning Takings Self-Insurance):	
2011-12 Expected Revenues Only	\$0
Expected Revenue plus Fund Balance Forward	\$0
Fire Fund: (from portion of 2.55 mill Emergency Services Special Assessment)	
2011-12 Expected Revenues Only	\$652,434
Expected Revenue plus Fund Balance Forward	\$955,017
Township Community Policing Officer Fund: (from portion of 2.55 mill Emergency Svcs Sp. Assmt.)	
2011-12 Expected Revenues Only	\$80,337
Expected Revenue plus Fund Balance Forward	\$260,590
Cemetery Fund:	
2011-12 Expected Revenues Only	\$3,175
Expected Revenue plus Fund Balance Forward	\$3,820

Liquor Control Fund	
2011-12 Expected Revenues Only	\$9,420
Expected Revenue plus Fund Balance Forward	\$21,783
Heritage Fund:	
2011-12 Expected Revenues Only	\$0
Expected Revenue plus Fund Balance Forward	\$35
Shoreland Preservation Fund:	
2011-12 Expected Revenues Only	\$3,027,555
Expected Revenue plus Fund Balance Forward	\$3,284,404
Farmland Preservation Fund:	
2011-12 Expected Revenues Only	\$1,880,602
Expected Revenue plus Fund Balance Forward	\$2,752,876
Oil & Gas Lease Fund:	
2011-12 Expected Revenues Only	\$1,000
Expected Revenue plus Fund Balance Forward	\$43,429
New Urbanist Town Center Fund:	
2011-12 Expected Revenues Only	\$125
Expected Revenue plus Fund Balance Forward	\$27,837
Township Improvement Revolving Fund:	
2011-12 Expected Revenues Only	\$0
Expected Revenue plus Fund Balance Forward	\$30,034

SECTION 7: ESTIMATED EXPENDITURES

Estimated General Fund expenditures for fiscal year 2011-12
Various Township activities (cost centers) are as follows:

Township Board Expenditures:	\$171,803
Supervisor's Expenditures:	35,895
Election Expenditures:	13,150
Assessor's Expenditures:	38,676
Clerk's Expenditures:	63,687
Board of Review Expenditures:	1,161
Treasurer's Expenditures:	65,238
Buildings/Grounds Expenditures:	41,250
Planning/Zoning Expenditures:	134,331
Maintenance Expenditures:	126,513
Retirement Plan Management Expenditures:	2,000
Insurance Expenditures:	15,000
Transfers Out:	0
Capital Outlay:	0
Other Expenditures:	1,700
Total:	<u>\$710,404</u>

Other Fund Expenditures:

Fire Fund:	\$603,606
Township Community Policing Officer Fund:	\$77,036
Cemetery Fund	\$3,325
Liquor Control Fund	\$9,420
Heritage Fund	\$0
Shoreline Preservation Fund:	\$3,146,579
Farmland Preservation Fund:	\$2,250,305
Oil & Gas Lease Fund:	\$42,300
New Urbanist Town Center Fund:	\$25,000
Township Improvement Revolving Fund:	\$10,000
Zoning Takings Self-Insurance Fund:	\$0

SECTION 8: ADOPTION OF BUDGET BY REFERENCE

The General Fund Budget of Acme Township is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 6 and 7 of this act.

SECTION 9: ADOPTION OF BUDGET BY COST CENTER

The Board of Trustees of Acme Township adopts the 2011-12 year General Fund and all other Fund budgets by cost center. Township officials responsible for the expenditures authorized in the budget may expend Township funds up to, but not to exceed, the total appropriation authorized for each cost center, and may take transfers among the various line items contained in the cost center appropriations. However, no transfers of appropriations for line items related to personnel may be made without prior Board approval by budget amendment.

SECTION 10: TRANSFER AUTHORITY

The Chief Administrative Officer shall have the authority to make transfers among the various cost centers (or line items) without prior Board approval, if the amount to be transferred does not exceed 50% of the appropriated item from which the transfer is to be made. The Board shall be notified at its next meeting of any such transfers made and reserves the right to modify, amend or nullify any such transfers made. Under no circumstances may the total General Fund Budget be changed without prior Board approval.

SECTION 11: LIMIT ON OBLIGATIONS AND PAYMENTS

No obligation shall be incurred against and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

SECTION 12: PAYMENT OF BILLS

Pursuant to MCL 41.75, all claims (bills) against the Township shall be approved by the Acme Township Board prior to being paid. The Township Clerk and Treasurer may pay certain bills prior to approval by the Township Board to avoid late penalties, services charges and interest (primarily utilities) and payroll in accordance with the approved salaries and hourly rates adopted in this appropriations act. The Township Board shall receive a list of claims (bills) paid prior to approval for approval at the next Board meeting.

SECTION 13: AUTHORIZED SALARY, HOURLY AND PER DIEM RATES

Included in the various cost centers and special funds are amounts of the salary, hourly and per diem rates for the officials and employees of the Township as follows:

Trustee Salaries	\$500/month
Trustee Per Diems (meetings above 1/month)	\$50/meeting
Supervisor	\$30,000/year
Clerk	\$37,008/year
Deputy Clerk	\$15.75/hour for 780 hours
Treasurer	\$34,510/year
Deputy Treasurer	\$15.75/hour for 750 hours
Township Manager	\$50,000/year
Parks & Maintenance Supervisor	\$23.38/hour for 2080 hours
Zoning Administrator	\$20.00/hour for 2080 hours
Administrative Assistant	\$12.82/hour for 2080 hours
Planning Commission & ZBA Chair Per Diems	\$100/meeting
Planning Commissioner and ZBA Member Per Diems	\$75/meeting
Bayside Park Caretaker	\$8.00/hour for 295 hours
Sayler Park Caretaker	\$9.00/hour for 295 hours
Board of Review Members	\$15.00/hour
Election Precinct Chairpersons	\$10/hour plus \$35.00
Election Precinct Workers	\$10/hour

SECTION 14: BUDGET MONITORING

Whenever it appears to the Chief Administrative Officer or the Township Board that the actual and probable revenue in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that the expenditures shall exceed an appropriation, the Chief Administrative Officer shall present to the Township Board recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

SECTION 14: BOARD ADOPTION

Motion made by D. Dunville, seconded by R. Hardin to adopt the foregoing resolution.

Upon roll call vote, the following voted aye: Dunville, Hardin, Kladder, Takayama, Wikle, Zarafonitis

The following voted nay: Scott

The Supervisor declared the motion carried and the resolution adopted on the 20th day of June, 2011


Dorothy Dunville, Township Clerk

(attach pages from General Fund worksheet and all other funds worksheet)



To: Acme Township Board of Trustees
From: Wayne J. Kladder, Township Supervisor
Sharon E. Vreeland, Township Manager
CC:
Date: June 14, 2011
Re: 2011-12 Township General Fund Budget – 3rd Draft
And Special Funds Budgets

Attached to this memo is the third draft of a proposed 2011-12 General Fund budget, plus the special funds budgets. It contains spreadsheets for each General Fund cost center and special fund and discusses where we are in the 2010-11 budget YTD. **Key items of note, and/or significant changes from the prior draft are shown in boldface and highlighted yellow.**

GENERAL FUND - 101

General Fund Revenues

390.000 Fund Balance Forward: The spreadsheet is automatically pulling in the expected year-end General Fund Balance for the 10-11 fiscal year from the last (summary) page of the spreadsheet. The actual figure will only be known once the annual audit is complete this summer. This figure is largely informational, as the goal during the budgeting process has been to present a balanced budget (i.e. a budget that anticipates spending no more than the amount of revenue expected to be received in 11-12 that would not dip into this fund balance forward.) **This number is different than the earlier budget versions you received due to an update to this year's actual audited starting Fund Balance Forward.**

402.000 Current Property Taxes: This figure was generated by accessing the Assessing database to determine the taxable value of all real property in Acme Township for the year (approximately \$292,459,622, which is about \$8.4 million lower than last year). The County Equalization Department tells us each May what the effect of Headlee Amendment rollbacks will be on our operating millage for the coming year. We don't have the final figure yet, but Sharon has performed the calculations and made a preliminary estimate that our millage reduction fraction for 2011 will be 1.05. Because Headlee never increases your millage – only reduces it - we project that our millage rates for 2011 will be the same as for 2010. Our operating millage is therefore expected to remain 0.7333 for the fourth year in a row.

412.000 Personal Property Taxes: Determined the same way as the current property taxes were, but using the Assessing database taxable value of personal property instead of real property.

420.000 Delinquent Personal Property Tax

445.000 Current Taxes

445.020 Penalties

446.000 Delinquent Personal Interest & Penalties: Minimal amounts or \$0 were budgeted for these line items based on amounts actually received during the previous two fiscal years.

447.000 Administrative Fee 1%: Acme Township collects a fee of 1% of total taxes billed (township, county, school, etc.) as part of each tax bill. This is permitted by law to cover the cost of assessing the township and collecting the taxes. This figure was generated by calculating the taxable values of real and personal property, broken down both by whether or not the taxable value belongs to a property receiving the personal residence exemption or not and by school district. Then the taxable values were multiplied by estimated total millage rates for the appropriate school district and principal residence exemption status. The amount we collect is checked periodically to ensure that it is below or equal to our assessing and taxation costs.

448.000 Cable TV Fee: This is the revenue we receive from Charter Communications pursuant to the cable TV franchise agreement they executed with us in the fall of 2007. This is a 10-year franchise agreement. We receive 5% of Charter revenues derived from a variety of sources including but not limited to home cable subscriber billings (not including Internet/phone – TV only), local advertising spots and certain payments to Charter from some of the channels it carries. This year's estimate was derived by averaging the three out of the

four annual payments received this fiscal YTD and multiplying by four. This year's revenues are running notably higher than projections.

465.000 Passport Fees: Acme Township is Passport Application Acceptance Agency for the Department of State. Right now we receive \$25 per application we forward to the Feds; they set the rate and not us. Our Office Assistant and Clerk are our current Acceptance Agents. Based on current year-to-date receipts, we have lowered our projection modestly from last year. Passport business continues to remain steady.

477.000 Licenses & Permits

480.000 Business Licenses & Permits: In previous years these line items contained receipts from land use permits, special use permits and the like which are accounted for in other line items now. Therefore, we are projecting \$0 revenue for these line items.

574.000 State Shared Sales Tax: This line item is where receipts from state revenue sharing are placed. This figure was obtained from the State of Michigan Website, which contains estimates for the payments we expect to receive every other month. Revenue projections have been rising somewhat in recent months due to increased consumer spending. The revenue sharing formula is affected by the decennial Census figures, and the township's population rose by a very modest amount that is unlikely to produce a significant revenue increase. Of note: when there are discussions about revenue sharing cuts, they are usually about cuts to *statutory* revenue sharing rather than *constitutional* revenue sharing. Acme Township's payments are entirely constitutional and rarely impacted.

577.000 Swamp Tax: \$0 budgeted, as receipts are generally minimal.

607.000 Charges for Services: This is where fees collected for photocopies, copies of meeting audio, responses to FOIA requests and the like are deposited. The amount of money we might take in for these types of services is entirely unpredictable, and presumably will continue to drop because we make so many of the items which we used to prepare for the public at a cost available at no charge through the website. We chose a figure consistent with recent receipts.

608.000 Zoning Ordinances: \$0 budgeted. These days most people download the ordinance from the website and we very rarely copy it for anyone anymore.

608.001 Zoning Fees: This is where fees received for Land Use Permits and Sign Permits are deposited. Historically we used to issue around 70 LUPs per year (current minimum cost \$75) and about 20 sign permits/year (current minimum cost \$40). In 2007 we issued 61 LUPs; in 2008 we issued only 30; in 2009 we issued 29 and in 2010 we issued 22 LUPs. In 2011 YTD we have already issued 10 LUPs. While activity is increasing we have maintained a conservative approach by budgeting the same for this year as for last year.

609.000 Zoning Board of Appeals: The minimum current fee for a ZBA hearing is \$400, and traditionally we used to average 15 hearings/year. 7 variance hearings were held in 2007, 5 were held in 2008, 2 each were held in 2009 and 2010. None have been held yet in 2011 but I suspect there may be a small number. We have reduced this line item to zero because all Planning Commission and ZBA fees now run through the escrow account, and revenue from this source would be posted to the Revenues from Escrow Account line item.

610.000 Revenues from Escrow Account: As you know, SUP applicants now pay a minimum \$800 fee per application, and pay the actual costs for processing their requests. Their funds are deposited into a Trust & Agency Fund which is separate from the General Fund because these funds are liabilities to, rather than assets of, the township. Within the Trust & Agency Fund each application has a separate line item. If attorney or consulting costs are generated by the application they are paid directly from the Trust & Agency fund to the service provider, as are costs for publishing the public hearing notice in the newspaper. Costs for staff time, commission and secretarial per diems and photocopies for meetings are also chargeable to the applicant. Funds for these township expenses are debited from the Trust & Agency Fund line item for the application and are deposited to this "Revenues from Escrow Account" line item in the General Fund Revenues. This figure will also be unpredictable. Traditionally we averaged 15 full SUP applications per year. Minor amendments don't require a full process or fee, and again much of the fee goes directly to other service providers than the township. In 2009 1 approval process was initiated; in 2010 we processed 4 amendments to existing SUPs alongside the ongoing 2009 process. We already have one new SUP application in 2011 plus a rezoning request and the 2009 application is ongoing. Several significant projects are pending and economic times are

challenging but there is also very clear growth pressure within our township specifically. We continue to estimate these revenues conservatively as they are entirely unpredictable.

631.000 Act 48 Maintenance Public ROW: This is where funds received from telecommunication providers who have infrastructure in our rights-of-way (such as the phone company) are placed. These funds are received through the state. We are assuming that we will receive a similar amount to last year since the amounts are based on the length of infrastructure installed which should not have substantially changed. **These funds can only be used on right-of-way related expenses.** We filled in a figure consistent with current fiscal year receipts.

643.000 Cemetery: In prior years, this is where funds received for the purchase of plots in Acme and Yuba Cemeteries were placed. A new special fund was established this fiscal year through which all cemetery revenues and expenses are handled. We are budgeting \$0 for this line item.

665.000 Interest on Investments: Over the course of the past six fiscal years our Treasurers have actively managed our portfolio to take advantage of the best possible interest rates, and we have grown our Fund Balance forward by under-spending current revenues. However, in the past two years short-term interest rates dropped from the 3-4% range down to 0.5% or less. We have also given some money from the Fund Balance to match Shoreline Preservation Project grants and made a loan to the Shoreline Fund to enable us to complete Phase I property purchases and await reimbursement from the MDNR Trust Fund Grant Receivable. Current interest rates on our money range between 0.25% - 0.45%. We are coming in low compared to our conservative projections for this year. To be quite conservative we are estimating that the General Fund balance forward will earn 0.35% in the coming fiscal year. Treasurer Wikle continues to closely manage our investments, particularly to invest whatever does not need to remain liquid for short-term spending into longer term investments with a slightly better rate.

667.000 Rent – Parks: During the 11-12 fiscal year we will have our fourth summer during which we charge a shelter rental fee to all those who reserve their use, including residents. Revenue levels are completely unpredictable, but should be consistent with current fiscal year receipts.

671.000 Miscellaneous Revenues

673.000 Sale of Fixed Assets

687.000 Refunds & Rebates: Almost nowhere in the budget have funds been allocated to a miscellaneous line item, based on a belief that every revenue or expense has a reasonable slot in which it may be filed and if funds not budgeted are requested they should be reviewed by the Board first rather than being available in a slush fund of sorts. You are seeing 2010-11 miscellaneous revenues of \$125,355, which consist mainly of Tribal 2% grants received in the July 2010 and January 2011 grant cycles. Of that amount, a little over \$33,000 was granted to the township for general operating expenses and shoreline deconstruction costs. The remainder will be seen coming out as expenditures as it is passed through to the Yuba Historical Society and the TC Convention & Visitors Bureau on whose behalf we also applied.

672.000 Assessments, Current: Occasionally we pay off a debt related to a special assessment district (SAD) before we have collected all of the payments owed to us by members of the SAD. In those instances we place the payments received after we make the pay off in this line item.

676.000 Reimbursements: This is where we have been depositing fees received from the Elk Rapids and TC School districts under annual agreements to have us collect their school taxes for them. This is also where reimbursement from Metro Emergency Services for shared utilities and other costs for our township hall/fire station are deposited. It should also be noted that both school systems have mentioned that they believe that they should not be charged an additional fee at all on the basis that our 1% administration fee should cover our tax collection costs and there is minimal to no additional work involved in collecting and disbursing their taxes as well. On a long-term basis, we would not advise viewing this portion of the revenue stream as secure. School tax collection brings in \$2.50/parcel, and there are 3,638 active parcels in our Assessing records. Our Clerk reports that the average monthly reimbursement from Metro is about \$700. Occasionally we receive additional reimbursements from school districts when there is a school election and nothing else on the ballot on election day. **We are at nearly double our budgeted revenue level for the year because we have received final reimbursement from the 2003 Waterways Grant-in-Aid for the boat launch study which has proposed an improved boat launch for Saylor Park in the amount of \$17,022.16.**

687.000 Refunds & Rebates: This is where any refunds or rebates that come our way might be deposited. We generally budget \$0 for this line item.

698.000 Transfers in from Other Funds: If money is transferred from one of the special funds to the general fund, this is where it would land. In the 2010-11 fiscal year you see \$50,728 that was transferred into the Main "101" General Fund from the "102" General Fund we had established to segregate funds we set aside to self-insure against zoning takings lawsuits. Once we regained coverage for this risk through our general risk carrier the Board voted to return the segregated money to the unrestricted General Fund. For the 2011-12 fiscal year you see \$284,730 budgeted. This will be a transfer in from the Shoreline Fund to the General Fund that will help repay a current-year inter-fund loan once we receive final reimbursement from the MDNR Trust Fund from our Shoreline Phase I grant. **Also included in this line item is a transfer back to the General Fund from the Revolving Improvement Fund of \$10,000 to help balance the budget.**

SUMMARY FOR GENERAL FUND REVENUES: Anticipated total General Fund Revenues for the 2010-11 fiscal year currently stand at \$900,896, as compared to the \$736,777 originally budgeted. The difference is mainly due to unanticipated Tribal 2% grant receipts, the transfer in from the self-insurance fund, higher than expected revenue sharing and cable TV franchise fees, and the receipt of the 2003 grant reimbursement. If we subtract the amounts of the 2% Grants we will pass through to other agencies and the amount transferred in from the self-insurance fund, the net anticipated year-end revenues are \$768,145, which is still a little stronger than anticipated. If we again subtract the \$33,000 for the Tribal 2% grant for operating expenses, our revenues year-to-date very closely match our original budget estimates.

Projected 11-12 gross fiscal year revenues are currently \$995,879. If we subtract the repayment of the Shoreline Fund loan of \$284,730 we project "normal" operating revenues of \$711,149. This is approximately \$25,000 lower than the 10-11 budget and nearly \$60,000 (10%) lower than the anticipated net year-end 10-11 revenues. The largest contributors to these expectations appear to be lowered personal property tax and 1% administrative fee collections, significantly lower interest earnings expectations and the absence of expected current assessments income. We also budgeted a transfer in to the General Fund this year that is not projected in the coming year. Projected revenues continue to remain comparable to those experienced approximately 7 years ago.

Other Expenditures

465.001 Postage for Passports: As of late 2009 we are required to transmit passport applications to the State Department by a method that provides for tracking. This is more expensive than just mailing them; it now costs us \$7.40 per package we send. We have increased our cost estimate for next year based on current year expenditures.

902.000 Financial Services Charges: We do pay some bank service charges. The figure inserted is consistent with what we believe will be spent during the current fiscal year.

946.000 Cherry Capital Cable Council: The CCCC has been disbanded. No disbursements are projected.

953.001 Disbursed Burial Fees: Now handled through the Cemetery Fund.

956.000 Miscellaneous

992.000 Contingency: Normally we do not budget anything under these line items.

994.000 TC-TALUS: We are generally billed each spring for membership in TC-TALUS; generally Matt Skeels is amenable to being paid any time prior to the County's fiscal year end in October. The amount inserted is consistent with past years.

995.000 Senior Center: Historically our contributions have been based on actual percentage of total program attendance by Acme seniors two years prior to the billed year. A county-wide millage was passed in 2010 that replaces the need for these contributions.

996.000 Gypsy Moth Program: When needed, the township reimburses the County Conservation District for aerial spraying of bacteria which makes gypsy moth larvae sick and die. It has been several years since we were scheduled for spraying. No spraying program is scheduled for 2011.

997.300 Fourth of July Fireworks: For four years we funded requests from the Grand Traverse Area Veterans' Coalition for contributions towards a regional Fourth of July fireworks display. We eliminated funding in the 2010-11 fiscal year budget, and do not propose to reinstate it at this time.

998.000 GT. Cty. Road Commission/TART: This line item was added to provide a place in the budget from which to draw the funds allocated by the previous Board to the TART extension up Bunker Hill Road. We do have annual road brining expenses for our 5.4 miles of unpaved county roads (portions of Bennett, Bunker Hill, Crisp, Kesner, Lautner, Shaw, South Bates, Yuba.) In 2008 and 2009 two applications were performed annually with the Road Commission and township using a 50% cost sharing formula. Beginning in 2010 Road Commission would only cover 25% of the cost and the township was presented with several brining options to evaluate. Prior to the township contributing to brining cost, individuals living on unpaved roads could pay individually to have their frontage brined. Due to budget concerns we eliminated brining funding in the 10-11 fiscal year. We sponsored a meeting and invited landowners adjacent to dirt roads to see if they wanted to pay for brining but few attended and we are unaware of any who paid for brining. The same proposal has come forth from the Road Commission this year and as with last year we recommend that the township not fund brining but be willing to assist landowners if they would like to do so as a group.

Board of Trustees – Cost Center 101

702.000 Salaries: Currently our four Trustees are paid at a rate of \$500/month.

705.001 Per Diems: The township currently has a policy that if more than one Board meeting is required in a month, Trustees will receive per diem compensation at a rate of \$75/meeting. We are proposing that as in 2010-11, 2011-12 per diems be paid at a rate of \$50/meeting, and have budgeted for 4 Trustees for a maximum of 4 special meetings. We have not paid any per diems in the current fiscal year to date.

703.000 Wages Deputy/Secretary/Part Time: This line item used to fund a Recording Secretary position which has been performed by Sharon and Nancy as a job separate and distinct from their other responsibilities at \$100/meeting. These responsibilities were rolled into their other job descriptions and wages, so nothing is budgeted.

703.001 Secretary: This is where our Office Assistant's wage is posted. This position is currently paid a wage of \$12.44/hour for 40 hours/week. The last time this wage was increased was in the 2007-08 fiscal year. **The Personnel Committee recommends a 3% increase to \$12.82/hour for 40 hours/week.**

703.002 Township Manager: For the 2010-11 fiscal year this salary was reduced by 3.6% to \$50,000/year based on projected decreases in revenue. **The Personnel Committee recommends maintaining the \$50,000/year salary in the 2010-11 fiscal year.**

714.000 FICA Local Share: You will find this in each cost center where there is paid staff; in previous years it was in a separate cost center. 7.65% of each employee's wage is paid to the federal government for Social Security/Medicare taxes, and the township must match this with an additional 7.65%. The spreadsheet is set up to automatically multiply wages for the Trustees, Recording Secretary and Secretary by 7.65% to generate this figure.

874.000 Retirement/Pension: You will find this in each cost center where there is paid staff. In very general terms, the township's retirement plan states that any employee working over about 30 hours/week with at least a year of service by the plan year beginning on July 1 of a given year is entitled to a contribution to a retirement account equal to 10% of their wage. These funds are deposited into individual accounts at AG Edwards which are self-directed by each employee/officer with advice from our broker, Glen Hirt. The spreadsheet automatically calculates 10% of the Secretary and Manager wages, as both are currently plan participants.

910.000 Health Insurance Premiums: You will find this in each cost center where there is paid staff. Presently the township pays 85% of the annual premium costs for each full time employee and 50% of the additional cost

for any spouses that join the plan. The employee must pay the other 15% of their premium, plus 50% of additional premiums for a spouse and 100% of any additional family members premiums through payroll deduction. Effective January 1, 2009 we transitioned to a high-deductible plan to save on premiums, and we provided a contribution to each employee to establish Healthcare Savings Accounts (HSAs) to cover their annual deductibles. Our health insurance premium year begins anew each January. The Office Assistant and Manager are currently enrolled in the plan, one as an individual and one with spousal coverage. **Our agent says our vision plan premium will remain the same, our dental plan will increase slightly, and Priority Health medical premiums may increase by as much as 25%. We used actual dental plan increase information and an estimate of a 20% healthcare premium increase to update the projections.** Further, it is likely that a change to state law will be adopted that will require the employees of governmental units to pay at least 20% of their premium costs. The law may also contain a provision allowing township Boards to opt-out of this requirement, which would permit the township to continue having its employees pay 15% of their premium costs for themselves (50% for a spouse and 100% for additional family members).

726.000 Supplies and Postage: This is one of the bigger-ticket items we have. Budgeted the same amount as in this fiscal year.

801.000 Accounting and Audit: The new year's estimate is based on actual costs for last year.

802.001 Attorney Services, Litigation: The major lawsuits in which the township has been involved are essentially at an end. The township is currently a defendant in a lawsuit regarding Northpointe Subdivision and is also a creditor in the Immanuel LLC bankruptcy case. The only other anticipated litigation expenses would be minimal costs related to Tax Tribunal cases.

802.002 Attorney Services, General: These can be difficult to predict, as we don't know what issues may arise during the coming year that will require legal review and assistance. General attorney services are currently under a retainer at \$2,500/month. We believe the attorneys are NOT requesting a retainer increase this year, but may seek an increase of \$5/hour in the hourly rate for partners, associates and staff for work not covered by the retainer (ordinances and planning applications to which the fee escrow policy applies.) They track actual expense write-offs for work performed under the retainer; in the 2009-10 fiscal year they wrote off about \$14,000. We have allocated 25% of this to the Board (\$7,500) and 75% of this to Planning and Zoning (\$22,500) because most of the work is generated by that other cost center. Any legal costs directly attributable to a particular SUP application will be paid by that applicant. We have also allocated some funding for costs related to specialized personnel issues and annual personnel policy reviews/updates.

802.004 Contracted Employee Services: Used in the past when we have hired help from Manpower during times of need. Not expected to need any in the coming year.

803.000 Planner Services

803.001 Planning Consultant: It is anticipated that any such expenses will be allocated to similar line items in the Planning & Zoning cost center or to SUP applications in the Trust & Agency Fund.

803.003 Engineering Services: None anticipated at this time.

804.000 Software Support & Processing: Budgeting \$2,000 for tech support for our computer network and annual service contract on our digital filing system (\$900).

807.001 Consultant/DDA: Used during a prior fiscal year when a DDA was under consideration. Nothing budgeted at this time.

855.000 Newsletters: Our newsletters have gone completely digital with no additional costs budgeted.

860.000 Travel & Mileage: Funds in this cost center would generally pay for hotel rooms and car mileage if Trustees attended the annual MTA convention or other training opportunity. Nothing budgeted at this time.

900.000 Publications: Publication of legal or informational items generated by the Board in the newspaper. As we update and add various general township ordinances our publication costs have been increasing, so we have increased this line item based on current year expenses to date.

956.000 Miscellaneous: None budgeted.

958.000 Education/Training/Conventions: Tuition for seminars or attendance at the annual MTA Convention for trustees would be paid from here. **Due to budget concerns, we are initially proposing no allotment for education/training conventions.**

960.000 Dues & Subscriptions: MTA, Chamber of Commerce and County Association membership dues for the township, as well as other dues, trade publications and our subscription to the *Record Eagle*.

965.000 Township Clean-Up Day: Nothing budgeted for third consecutive year. As of July 1, 2011 most of our residents will have the option to place one bulky item at their curbside for pickup per month as part of their single-hauler service contract with American Waste.

992.000 Contingency: As mentioned before, there are no miscellaneous/contingency line item budget balances for the coming year.

Supervisor's Expenditures – Cost Center 171

702.000 Salaries: Currently \$30,000. **By a vote of 2 in favor, 1 opposed and 1 absent, the Personnel Committee recommends that the Supervisor's salary be raised to \$35,000 BUT THIS IS NOT REFLECTED IN THE SPREADSHEETS.**

714.000 FICA Local Share: The spreadsheet is set up to automatically multiply wages by 7.65% to generate this figure.

874.000 Retirement/Pension: Wayne will be eligible for contributions to the retirement plan at 10% of his salary.

910.000 Health Insurance Premiums: Wayne is not currently enrolled in the plan.

726.000 Supplies & Postage: None expected

860.000 Travel & Mileage: We do not have a vehicle for general township official use, so Wayne is using his car extensively for regular meetings of such bodies as DPW/BPW and Metro Fire. He is requesting \$600 to be budgeted, which is half of this year's requested amount.

956.000 Miscellaneous: As mentioned before, there are no miscellaneous/contingency line item budget balances for the coming year.

958.000 Education/Training/Convention: Due to budget concerns, we are initially proposing \$0 allocation for education/training/convention for the Supervisor.

992.000 Contingency: As mentioned before, there are no miscellaneous/contingency line item budget balances for the coming year.

Election Expenditures – Cost Center 191

702.000 Salaries: Election workers are paid \$10.00/hour and generally work at least an 18-hour day per election. Up to seven are needed per precinct for 2 precincts 2 receiving boards and up to 4 for the AV ballot board for a total of 24. Precinct Chairs receive an additional \$35.00. Dorothy is budgeting \$9,500 for four potential elections this fiscal year. Election workers are also paid for time to attend mandatory training.

714.000 FICA Local Share: We do not pay FICA on election worker pay.

726.000 Supplies & Postage: Ballots must be printed, and absentee ballot applications and ballots mailed. The ballots themselves cost more to mail than a standard letter. The Clerk would like to have \$3,300.00

budgeted because of the big election cycle of 2011-2012. Also part of the cost is the need of two printers needed for each precinct when we start using an electronic poll book.

900.000 Publications: A notice of when and where voting equipment will be tested must be published in the newspaper for each election.

956.000 Miscellaneous

992.000 Contingency/Education: As mentioned before, there are no miscellaneous/contingency line item budget balances for the coming year.

Assessor's Expenditures – Cost Center 209

702.000 Salaries: Our part-time assessor is paid \$5,000/year according to contract.

714.000 FICA Local Share: The spreadsheet is set up to automatically multiply wages by 7.65% to generate this figure.

726.000 Supplies & Postage: There are some minimal supplies needed, and occasionally correspondence is sent. We also need to purchase updated tax maps, which we are required to have by law, from the County.

803.002 Assessing Services: The amount we pay AD Assessing by contract for support services for our assessor.

803.004 Assessor's Evaluation Services: Occasionally consultation by an outside appraiser is required in a specific situation (such as renegotiating the valuation of the Resort).

804.000 Software Support & Processing: The first installment for the new new Equalizer .NET software programs was paid from the 2010-11 budget. **As approved at the June 7 Board meeting, we will pay off the remaining \$2,307 for the new assessing program in the 2010-11 fiscal year.** There are also annual subscription/update/support costs for the programs.

956.000 Miscellaneous

992.000 Contingency: As mentioned before, there are no miscellaneous/contingency line item budget balances for the coming year.

Clerk's Expenditures – Cost Center 215

702.000 Salaries: **For the 6th year in a row, the initial proposal is that the Clerk would maintain the same salary level (no COLA), subject to further discussion.**

703.000 Deputy/Secretary/Part Time: The Clerk is required by statute to have a Deputy Clerk. The current rate of pay is \$15.75/hour for a maximum of 15 hours/week. The Clerk currently directs the Deputy Clerk to maintain the voter and election records, organize elections, and update and organize our cemetery records. **In the 2010-11 fiscal year the Deputy Clerk's hourly rate was dropped from \$15.89/hour to \$15.75/hour to be consistent with the Deputy Treasurer, and due to budget concerns the number of hours worked was dropped from 16 to 15. The Clerk is recommending no change for this year.**

714.000 FICA Local Share

874.000 Retirement/Pension

910.000 Health Insurance Premiums: FICA is 7.65% of the salaries and wages. Both the Clerk and the Deputy Clerk are eligible for participation in the retirement plan if they work over 1000 hours in a fiscal year. The Clerk currently takes family-level dental and vision benefits only (no health benefits).

726.000 Supplies & Postage: Needs estimated at \$1,300.00.

804.000 Software Support & Processing: This amount includes the annual subscription to and support for Fund Balance.

860.000 Travel & Mileage: \$150 budgeted for Clerk and Deputy for travel and related to Electronic Poll Book training.

956.000 Miscellaneous: As mentioned before, there are no miscellaneous line item budget balances for the coming year.

958.000 Contingency/Education: We budgeted an amount of \$100.00 for MTA classes.

Board of Review – Cost Center 247

Board of Review expense projections remain close to the same as for the previous two fiscal years.

703.000 Wages: The Board of Review is composed of 3 individuals appointed by the Board of Trustees. If you want to appeal your property assessment, you talk to these folks in March. They also meet in July and December to discuss needed corrections to assessing records, but do not meet with the public at those times. They receive a minimal wage.

714.000 FICA Local Share: 7.65% of wages

900.000 Publications: Notice of the Board of Review dates is published in the newspaper.

956.000 Miscellaneous

992.000 Contingency: There are some supplies and meals costs associated with the March Board of Review meetings.

Treasurer's Expenditures – Cost Center 253

702.000 Salaries: For the 5th year in a row, it is proposed that the Treasurer would maintain the same salary level (no COLA).

703.000 Deputy/Secretary: The Treasurer is required by statute to have a Deputy Treasurer. The Deputy currently works up to 15 hours/week for 50 weeks a year at a current pay rate of \$15.75/hour. **The Treasurer is proposing no change.**

714.000 FICA Local Share

874.000 Retirement/Pension

910.000 Health Insurance Premiums: FICA is 7.65% of the salaries and wages. Both the Treasurer and Deputy are expected to be eligible for retirement plan contributions for the 2010-11 fiscal year. The Treasurer participates as an individual in our insurance plan.

726.000 Supplies & Postage: The Treasurer's office must prepare and mail tax bills for nearly 4,000 tax IDs in the township, plus special assessment district participants twice per year. A cost savings has been generated over the past two fiscal years by the Treasurer's office when we joined several other townships in the county that do not automatically print and mail tax payment receipts. We still send receipts if someone sends us a postage-paid envelope, and the office staff also prints and hands them out in person or prints them to PDF files and e-mail them upon request. There have been relatively few complaints about the new receipting system.

801.000 Accounting & Audit: Accounted for under the Board of Trustees budget rather than here.

804.000 Software Support & Processing: The first installment for the new new Equalizer .NET software programs was paid from the 2010-11 budget. **As approved at the June 7 Board meeting, we will pay off the remaining \$3,700 for the new tax-related programs in the 2010-11 fiscal year.** There are also annual subscription/update/support costs for the programs.

860.000 Travel & Mileage: For travel to work-related meetings and training.

930.000 Repairs & Maintenance: In case repairs to office equipment are needed. Much of the equipment has been upgraded so there may not be much expense in this arena.

956.000 Miscellaneous

992.000 Contingency: Normally there is nothing budgeted under “miscellaneous.”

958.000 Education/Training/Conventions: The Treasurer has budgeted for potential attendance at the January 2012 MTA educational convention.

Townhall Expenditures – Cost Center 265

726.000 Supplies & Postage: Paper, pens, etc. Some of this will be offset by SUP fees. This is one of our biggest expenses. Budgeted based on on current year spending to date.

850.000 Telephone

992.000 Natural Gas

923.000 Sewer: Based on prior years’ budget/expenditures. A portion of these costs are paid by Metro Emergency Services according to our signed agreement. The Clerk bills them monthly, and the payments are received into the revenue center under “reimbursements.”

851.000 Cable Internet Service: This line item covers costs for our Charter High Speed Internet connection (\$95/month).

860.000 Travel & Mileage: None budgeted.

920.000 Electric Utilities: Includes electricity not only for the hall, but also for the parks. Again a portion will be reimbursed by Metro Fire. Proposing to budget level with current fiscal year.

921.000 Street Lights: The township pays for the electricity for streetlights on US 31 and in portions of Holiday Hills and Deepwater Point. Proposed budget based on current year billings.

930.000 Repairs & Maintenance: This line item covers general maintenance and repairs to the township hall, as well as the maintenance/consumables contract on the photocopier, mats and Culligan water service. We have included annual carpet cleaning (Henkel estimate \$400). **For the second year, the Buildings & Grounds Supervisor suggests that we may also wish to budget something for roof inspection and repairs, and possibly replacement of oldest section of township hall roof. This is not included in the budget estimate.**

956.000 Miscellaneous

992.000 Contingency: As mentioned before, there are no miscellaneous line item budget balances for the coming year.

985.000 Skating Rink Maintenance: Nothing budgeted this year. It has been several years since the weather has allowed the ground to freeze sufficiently to operate the rink.

Planning & Zoning – Cost Center 410

702.000 Planner Salary

702.001 Office & Planning Coordinator: No longer used.

702.002 Zoning Administrator: Currently Township Manager Vreeland is serving as the Zoning Administrator. The process of interviewing candidates for a full time Planner/Zoning Administrator is nearly complete. **The interviewing committee and the Personnel Committee both believe that the salary to be offered must be raised somewhat if we are to attract an appropriate candidate, and suggest raising the wage from the previous \$17.25/hour (\$35,880 annually) to \$20.00/hour (\$41,600) as a step in the needed direction.**

703.000 Wages Deputy/Secretary/Part Time: Will no longer be used; serving as Recording Secretary at the Planning Commission meetings will be part of the Township Manager's regular duties, and serving in that capacity at ZBA meetings will be part of the Office Assistant's regular duties.

705.000 Per diems – PC and ZBA: Chairpersons are paid \$100/meeting; members are paid \$75/meeting. There are two chairpersons (one each for the PC and ZBA), 8 Planning Commissioners and 4 ZBA members.) We have budgeted for 14 potential Planning Commission meetings and 4 potential ZBA meetings.

714.000 FICA Local Share

874.000 Retirement/Pension

910.000 Health Insurance Premiums: FICA is 7.65% of the salaries and wages. The budget assumptions are based on hiring a full-time Zoning Administrator who would be eligible for and take insurance for themselves and a spouse, which would be the most expensive of the possible scenarios. Retirement plan contributions would not be owed for the first full year of service.

Unemployment Expense: This was the amount estimated we might have to pay in unemployment costs related to the resignation of our former Zoning Administrator.

726.000 Supplies & Postage: Proposing same budget as last year.

802.001 Attorney Services, Litigation: Proposing same expenditure level as last year (\$0). Any litigation expense which may occur is allocated to the Board of Trustees cost center.

802.002 Attorney Services, General: 75% of the estimated monthly \$2,500 retainer for general legal services has been allocated to Planning and Zoning (\$22,500). In addition, we are projecting \$9,500 in legal expenses for master plan and ordinance work which is on the Planning Commission's project goal list for the coming fiscal year and which is not included under the retainer. The Planning Commission continues to work through a lengthy list of zoning ordinance amendment possibilities.

803.000 Planner Services: This line item was budgeted at \$0 before the current fiscal year. It was an accidental duplication in the past of the Planning Consultant line item. In the current fiscal year it was used to segregate from other planning expenses an allocation of \$19,600 remaining of the \$25,000 the Board committed from the General Fund for joint town center site planning with one or more of the following parties: Meijer, Inc., Village at Grand Traverse, Andy Andres Sr., Lanny Johnson and/or Todd Gokey. Several years ago the Board committed to participate in up to \$50,000 of the cost of a cooperative project redesign. The township also received a \$25,000 grant from the Grand Traverse Band of Ottawa & Chippewa Indians and which is held in a segregated fund for use restricted to this project. Some money has already been paid to RTKL for work on attempting to move the project forward in 2007. There are current discussions about using these funds with a somewhat reformatted project plan.

803.001 Planning Consultant: The Township Manager is requesting a budget of \$10,000 for consulting assistance related to forthcoming master plan updates.

804.000 Software Support & Processing: Nothing proposed. The Township Manager has been experimenting with open-source GIS software to see if we can avoid the costs of ESRI GIS program upgrade purchases.

860.000 Travel & Mileage: Suggesting \$0.

900.000 Publications: For publishing ordinance and master plan amendment hearing notices in the paper. Hearing notices for SUPs will be charged to applicants through the Trust & Agency Fund; same amount as last year.

949.000 Rental of Space: Sharon is requesting up to \$1,000 in case we need to rent space for large public input sessions relative to a Master Plan readoption expected in 2012

956.000 Miscellaneous

992.000 Contingency: As mentioned before, there are no miscellaneous line item budget balances for the coming year.

958.000 Education/Training/Conventions: Tuition to continuing educational opportunities for staff and Planning Commission and ZBA members, plus reference materials for the office. We strongly encourage all Planning Commissioners and our staff to take advantage of training opportunities, especially the Citizen Planner curriculum. Requesting same amount as last year.

960.000 Dues & Subscriptions: Subscriptions to Planning & Zoning News and Planning Commissioner's Journal for staff and Planning Commission; requesting slight reduction from last year.

Parks & Maintenance – Cost Center 750

702.000 Salaries: The Building & Grounds Manager's wage is currently \$24.18/hour (\$50,300/year at 2080 hours). No overtime is budgeted. **The Personnel Committee requested updated comparable wage information in May 2011. The information compared Acme Township to other townships in three ways: 1) to other G.T. County townships; 2) to townships statewide with similar SEV, and 3) to townships statewide with similar population. The available data indicated that the wage we were paying for this position far outpaces that of any comparable township. The committee did consider the current position holder's tenure with the township, but nonetheless recommended that the wage for this position be reduced by \$5,000 in the 2010-11 fiscal year to \$50,300 or \$24.18/hour. Original discussions included the concept of a further reduction of \$5,000/year in the 2011-12 and 2012-13 fiscal years to bring the wage into line with peer communities. At this time the Personnel Committee, by a vote of 2 in favor, 1 opposed and 1 absent, is recommending that this wage be decreased an additional \$5,000 this year to \$21.787/hour or \$45,302/year, and that it be "redlined" at this level.**

703.000 Wages Park Maintenance: One part-time seasonal position is budgeted to work to open and close Saylor Park on weekends, clean the restrooms, collect trash, etc. at a rate of \$9.00/hr. for 14 hrs./week. An additional part-time seasonal position performs the same functions for Bayside Park for \$7.50/hr. for 11 hours/week. Both are also budgeted for an additional 15 hours for opening and closing the parks on weekdays when the Buildings & Grounds Manager is on vacation. **The Personnel Committee believes the two wages should be identical, and as a step in that direction proposes to raise the Bayside Park worker's wage to \$8.00/hour. With the increase in size of Bayside park the Personnel Committee also recommends that both positions be budgeted at 14 hrs./week plus the additional 15 hours each.**

714.000 FICA Local Share

874.000 Retirement/Pension

910.000 Health Insurance Premiums: FICA is 7.65% of the salaries and wages The Building & Grounds Manager is in the retirement plan and is enrolled in the health insurance plan with spousal coverage.

726.000 Supplies & Charges: Includes toilet paper, soap, hand towels, cleaning supplies, etc. for both parks and the township hall purchased in bulk annually.

860.000 Travel & Mileage: Nothing budgeted.

930.000 Repairs & Maintenance: Has proposed a total budget of \$19,000, identical to this year. General ongoing items include: garbage pickup at all locations, gas for the pickup truck and tractor and mowers, water well testing at the hall and the parks, tree removal as needed (aerial bucket services), gravel and woodchips, supplies and repairs for the creek water quality testing equipment (\$1,000 during current fiscal year to date), etc. Specific projects and items proposed by the Buildings & Grounds Manager and cost estimates are (these are some but not all of the components of the \$19,000 requested):

Water Quality Testing

Supplies and repairs for creek water quality testing program \$1,000

Bayside Park

Flowers for Sweetwater Evening Garden Club (inc. hall) \$ 600

Lumber to replace bench slats \$ 200

Install door in storage building and fix roof on east end, gut and paint \$ 1,000

Site plan and new park fixtures \$?????

<u>Sayler Park</u>	
Create ADA accessible parking	\$1,500
Create ADA paths between accessible parking and playground	\$1,000
Fill grade around shelters	\$ 500
 <u>Yuba Creek Natural Area</u>	
Purchase seedlings to plant in US 31 uplands and ongoing stream restoration	\$ 500
ADA Compliant Trail Signs	\$ 300
 <u>Deepwater Point Natural Area</u>	
ADA Compliant Trail Signs	\$300

930.001 Park Equipment Maintenance: Nothing budgeted.

956.000 Miscellaneous: Normally we don't budget anything for this line item. **For this year we have budgeted \$35,721, which is the expected amount of property taxes that the township will have to pay during the 2011-12 fiscal year on the three phase 2 shoreline preservation parcels acquired during 2011.** Taxes in a given year are assessed and paid on the basis of the realities relative to a property as of December 31 of the prior year. On December 31, 2010 these properties were owned by private individuals. They therefore remain on the tax rolls for 2011 before dropping off beginning in 2012.

970.000 Capital Outlay: Nothing budgeted (we have a separate cost center for capital improvements.)

Retirement/Pension; FICA Local Unit – Cost Center 861

These cost centers have been zeroed out (except for minimal annual retirement plan maintenance costs), moving their contents to the cost centers where the costs are generated to provide a truer look at employment costs.

Insurance – Cost Center 865

910.000 Insurance Premiums: Amounts for health insurance have been moved to cost centers where costs generated to provide a truer look at employment costs. Amounts left in this cost center should cover annual township general liability/bonding/loss insurance and Workers Compensation insurance premiums. We have estimated \$13,000 for the liability insurance policy and have already received a bill for the Workers Comp policy for \$1,815.

992.000 Contingency: As mentioned before, there are no miscellaneous line item budget balances for the coming year.

Transfers to other Funds – Cost Center 966

999.000 Transfer to Other Funds: Nothing currently budgeted for 2011-12. In the 2010-11 fiscal year, we are increasing the budgeted transfer to the Septage Fund for potential septage treatment plant bond payments from \$44,754 to \$51,496.20 based on updated projections. We also transferred \$35,000 to the Parks Special Fund for approximately 50% of the Shoreline Phase I Deconstruction costs. At the June 7 Board meeting it was approved to transfer an additional \$35,000 to the Shoreline Fund to use towards Phase II shoreline acquisition costs. The Clerk, Treasurer and Supervisor are further recommending that an additional \$40,000 of the projected surplus be transferred to the Parks & Recreation Fund to use towards Phase II shoreline deconstruction costs at the Sun N Sand Motel and Mt. Jacks.

Capital Improvements – Cost Center 970

972.000 Supervisor:

974.000 Elections:

973.000 Clerk:

977.000 Treasurer:

750.000 Parks:

The Buildings & Grounds Supervisor suggests that we consider budgeting for replacement of a mower, to include a grass catcher for leaves at an estimated \$13,000 and replacement of the pickup truck with a 4WD pickup with plow at an estimated \$25,000. He is also requested a used golf cart for maintenance at Bayside Park at an estimated \$2,500.

The current mower has 800+ hours of operation. The current pickup truck was purchased in 2004 and has somewhat over 80,000 miles on it. If replaced it could be sold or perhaps even kept as a vehicle for use for Planning & Zoning Enforcement or other township travel needs. This year we spent \$1,300 on repairs, including replacement of a faulty fuel gauge and new brakes, and the truck will need new tires in the near future.

On June 7 the Board approved the expenditure for the new mower in the current fiscal year. The mower has already been purchased and delivered at a cost of \$13,100.

975.000 Township Hall:

GENERAL FUND - 101 SUMMATION

This Fiscal Year:

We are currently projecting a decrease in the General Fund balance at the end of the fiscal year (deficit) of \$385,668. However, if we subtract from this amount the \$391,511.30 loaned to the Shoreline Fund for the amount of the Trust Fund Grant for the Phase I acquisitions for which we are still awaiting reimbursement, the anticipated "current year" expenditures drop from \$1,191,968 to \$895,052. Further subtracting the purchase of the new tractor, and transfers to the Shoreline and Parks Funds from the expected surplus, we are only about \$17,000 over original projections. This is largely due to there being a significant amount of budgeted funds not being spent on a Zoning Administrator/Planner salary and benefits or on a New Urbanist Planning Consultant, and there being some modestly higher than anticipated revenues from state revenue sharing and grants.

If we subtract the loan to the Shoreline Fund as described above, we currently appear to have a potential surplus of revenues over anticipated year end expenditures (the second to last column on the spreadsheets) of approximately \$100,439. These figures are after completing transfers to the Parks Fund for deconstruction costs and Septage fund for potential bond payment costs for a total of \$86,496.

After also moving expenditure for a new mower and paying off the BS&A software from next year's budget to this year's budget, and also making a \$35,000 contribution to Phase II Shoreline acquisition, the anticipated surplus is approximately \$45,843. As mentioned before, we are recommending transfer of \$40,000 to the Parks & Recreation Fund from this surplus to begin funding Phase II Shoreline deconstruction costs.

Next Fiscal Year:

Initial revenue projections for the 11-12 fiscal year net of repayment of a loan by the Shoreline Fund are approximately \$25,000 below initial projections for the 10-11 fiscal year at about \$700,899.

Preliminary expenditure projections for next year total \$706,485, which is nearly \$80,000 lower than last year. For the current fiscal year we budgeted \$783,137, which included a transfer to the Septage Treatment Plant Fund for bond payments of approximately \$45,000. Initially it appears as if there could be a surplus of revenues over expenditures of \$289,394. However; again if we net out the repayment of the loan to the Shoreline Fund back to the Fund Balance Forward rather than treating it as a current year revenue, **We are currently showing a net surplus between expected "normal" net revenues and proposed expenditures of approximately \$4,664 for the 2011-12 fiscal year.**

This is AFTER moving the expense for a mower, paying off the BS&A programs and a contribution to the Phase II shoreline acquisitions to this fiscal year in light of the expected surplus, plus returning \$10,000 from the revolving improvements fund to the General Fund.

This takes into account a proposed salary increase for the office assistant, proposed decrease for the Buildings & Grounds Manager, and an increase in wage and hours for the Bayside Park summer worker. **It does NOT take into account any increase to the Supervisor's salary.**

SPECIAL FUNDS

(please read this whole section thoroughly!)

These are accounts separate from the General Funds of the township that are set aside for specific purposes. This spreadsheet does not contain all of special funds we have; the funds for our special assessment districts (SADs) aren't included because they operate very simply: we collect special assessment money from the affected landowners and pay it to the bank where we took out a commercial loan so that the improvement costs could be paid up front and paid back by landowners over time. We also didn't include the Trust & Agency Fund where escrowed development application fees are retained, as the flows into and out of this fund will be entirely unpredictable and based on case-by-case circumstances. This fund is also not an asset of the township but a liability.

Fund 206: Fire Fund

It is assumed that there may be amendments to this particular fund budget in the early fall of 2011. Metro Fire will establish its budget for their 2012 fiscal year (which matches the calendar year) over the summer. After Metro suggests a budget, our Board must adopt a special assessment levy rate no later than September 30 to meet state reporting requirements and so the assessment can be collected in the December tax bills.

THIS IS ALSO THE FOURTH YEAR OF THE COMBINED EMERGENCY SERVICES SAD, WHICH WILL COVER FUNDING FOR BOTH POLICING AND FIRE PROTECTION.

390.000 Fund Balance Forward: Unless otherwise stated, please assume that for each of the Funds, the Fund Balance Forward is based on the budgeted year end expectation for this year.

402.000 Current Property Taxes: This figure was generated by accessing the Assessing database to determine the 2011 taxable value of all real property in Acme Township and doing the math as to how much revenue the current 2.3 mill levy on that valuation will generate. This is where some of the revenues from the Emergency Services Assessment District (SAD) which includes all real property in the township will be deposited. Because this is a SAD, Headlee rollbacks do not apply. For budgeting purposes, and based on the Metro Emergency Services formation documents, we have assumed that the township will keep the assessment constant at the same 2.3 mills levied last year. The MESA budgeting process will be underway soon.

The reason we are significantly above budget projections for revenue in the current fiscal year is that we originally budgeted taxes based on a 2 mill levy similar to prior years, rather than the 2.3 mill levy actually adopted.

402.001 Voted Millages: There is not currently a voted fire protection millage for the township.

412.000 Personal Property Taxes

420.000 Delinquent Personal Property Taxes

423.000 Any and all other taxes

445.000 Current Taxes: None are collected for fire protection.

665.000 Interest on Investments: Our (dismal) interest rate outlook for the 2010-11 fiscal year is discussed under the General Fund. Normally in the Fire Fund we project a similar rate of interest on the fund balance forward. However, the Treasurer tells us that this year the interest generated has not outweighed the bank charges paid for this fund, so for next year we are similarly estimating that there will be no net interest earnings.

702.000 Salaries

714.000 FICA Local Share

874.000 Retirement/Pension

910.000 Health Insurance Premiums

802.004 Contracted Employee Services:

All of these items are now paid from our quarterly contribution to Metro Emergency Services.

805.000 Metro Fire Contract: Metro Emergency Services operates on a calendar year fiscal year. The assessment revenue we collect each December must carry us through the following calendar year. The Metro contract is also on a calendar year basis, while the township is on a July 1 fiscal year. Therefore, the funds we collected in December 2010 are to cover the Metro Fire contract payments for 2011. For budgeting purposes we multiplied the current quarterly payment rate by 4 to come up with a preliminary figure for next year, but based on past experience it is likely we will make two more quarterly payments at the current rate and perhaps experience an increase for the first two quarterly payments of MESA's 2011 fiscal/calendar year/the last two payments of our 2011-12 fiscal year. Please also recall that you and the Metro Board will have the final say over their budget for next year.

930.000 Repairs & Maintenance

850.000 Telephone

920.000 Electric

922.000 Michcon Gas

923.000 Sewer

970.000 Capital Outlay: \$0 has been budgeted. Through a separate agreement reviewed annually and negotiated between Wayne and Metro Chief Pat Parker, a portion of townhall/fire station expenses are being invoiced monthly to Metro Fire. They reimburse us and the the money is deposited to the general fund from whence the utility bill payments are made.

956.000 Miscellaneous: Not used.

Fire Fund Summary: It appears that in the current fiscal year we will be adding approximately \$44,630 to the Fire Fund balance forward. The proposed budget would increase the 2011-12 year-end Fund Balance Forward by approximately another \$48,828 to an estimated \$351,411. This fund balance level may be a good one for ensuring that the Fire Fund does not need to borrow from the General Fund or delay payments in the midwinter due to cash flow timing.

Fund 207: Police Protection

390.000 Fund Balance Forward: Projected amount.

402.000 Current Property Taxes: THIS IS THE FOURTH YEAR OF THE COMBINED EMERGENCY SERVICES SAD, WHICH WILL COVER FUNDING FOR BOTH POLICING AND FIRE PROTECTION. Later this summer, the Board will adopt a combined assessment amount. The portion of the December 2010 combined Emergency Services SAD rate was 0.25; we project that the police portion of the SAD levy will be 0.25 mills again this year.

412.000 Personal Property Taxes: Millages apply to personal property, but SAD levies do not; therefore we have budgeted \$0.

443.000 Liquor License Fees: Liquor License fees are currently deposited to the Liquor Control Fund.

665.000 Interest on Investments: Our interest rate outlook for the 2010-11 fiscal year is discussed under the General Fund. Normally, in the Police Fund we project a similar rate of interest on the fund balance forward. However, the Treasurer tells us that this year the interest generated has not outweighed the bank charges paid for this fund, so for next year we are similarly estimating that there will be no net interest earnings.

698.000 Transfers from Other Funds: The State pays townships for conducting periodic liquor control inspections; by law these funds can be used for one purpose only – enforcement of liquor control laws by code enforcement or law enforcement officers. If we had neither in the township, this money would not come to us at all, but would go to the County Sheriff's Department. We have delegated this responsibility to our sheriff's deputy, so we use the funds received towards payment of his salary and thus meet the legal requirements. Our auditors have helped us to determine an appropriate amount to bring in to the Police fund from liquor licence and control fees annually.

802.000 Community Policing Contract: The amount we pay to the County to have a dedicated Community Policing Officer. The county provides our deputy's uniforms, car and equipment; we pay his wages, benefits and an allowance for overtime. We have not received the new figure from Undersheriff Nate Alger yet, but each year we usually receive a 3% increase over last year. The Supervisor may open negotiations with Sheriff Bensley about a potential reduction to the customary automatic percentage increase.

850.000 Telephone: Based on current year telephone expenses.

Fund 209: Cemetery Fund

In 2008 we adopted a new Cemetery Ordinance. Because we promise perpetual care, and funding perpetual care was a primary reason for the plot cost increase, we feel it would be best at this time to establish a new special fund and run all cemetery-related expenses and revenues through it rather than through the General Fund going forward.

390.000 Fund Balance Forward: Projected amount.

643.000 Cemetery Plot Purchase: When we adopted a new Cemetery Ordinance, raised our purchase price from \$100/plot to \$400/plot, purchasable by township residents only, and raised the amount per burial that we pay our sexton. It is impossible to predict how many plots will be sold in a year. Very few plots remain available in Acme Cemetery; Yuba has more availability but is less popular. Our estimate is based on the possibility of selling 4 lots.

646.000 Burial Fee Payments: We are paying our Sextons, who are independent contractors, \$400 per casket burial and \$75 for cremains interment. Again, it is impossible to predict how many people will require burial in any given year; we are using this year as a benchmark.

649.000 Disinterment Fee Payments: Our Cemetery Ordinance provides a separate fee for disinterment of previously buried remains. This rarely happens so we have budgeted \$0. We are suggesting a separate line item just because it will facilitate tracking of these events if we want to do so.

665.000 Interest on Investments: We should be growing this fund over time, with a goal of eventually using fund principal as an endowment and perhaps spending only interest and fees earned. The amount of interest earned this year will be minimal if anything, so we budgeted \$0.

671.000 Miscellaneous Revenues: \$0 was budgeted. We might never use this line item, but in case we were to come up with a grant or something, we'd have a place to put and track it.

698.000 Transfers In from Other Funds: None at this time. If we can generate a General Fund surplus later in the fiscal year, perhaps we can make another transfer to this fund to try to build the intended perpetual care endowment.

726.000 Supplies and Postage: Costs could include such things as flags and flag holders, signage, cemetery plot deed books, etc.

802.004 Contract Burial Services: Our Sexton(s) are not township employees; they are independent contractors who receive a 1099 from us. This line item would be used to pay them for their services according to our Cemetery Ordinance and Cemetery Rules & Regulations. At the current time, our cost per burial or disinterment is equal to the fee we charge for these services, so we budgeted the same amount as the expected revenues.

804.000 Software Support & Processing: We have FundBalance Cemetery management computer program which Sharma is using to organize our cemetery records. There could be some minimal expenses associated with it.

902.000 Bank Charges: We budgeted a minimal amount, just in case.

930.000 Repairs and Maintenance: Previously these expenses would have been found mixed into other expenses in our Parks & Maintenance Cost Center of the General Fund. The proposed amount is for general repairs and maintenance. In many years we budget \$3,000 for 20 sections of metal fencing to continue to place around the cemetery perimeters (particularly at Acme Cemetery), but we have not budgeted for that this year.

Fund 212: Liquor Control Fund

390.000 Fund Balance Forward: Projected amount.

665.000 Interest on Investments: Projected \$0.

443.000 Liquor License Fees (Revenues): Projected receipts based on current year receipts.

806.000 County Policing Contract: This expense is paid from the Policing Fund.

999.000 Transfers to Other Funds: Based on formulae provided by the auditors and on actual liquor control enforcement documentation, we project being entitled to transfer 100% of current year receipts to the Policing Fund to help cover policing expenses.

Fund 223: Heritage Fund

The Heritage Fund was started in 2009 to support historic preservation efforts in the township. Projections for the fund were provided by the Clerk.

390.000 Fund Balance Forward: Projected amount

600.000 Contributions from Residents: Based on current fiscal year, projecting \$0

602.000 Grants: Based on current fiscal year, projecting \$0

861.000 Fundraising Expenses: Projected at \$0..

930.020 Archiving and Reproduction Expenses: Projected at \$0.

949.000 Rental of Space: Currently artifacts from Bertha Vos Elementary are being stored at no charge in the former Kwikkee Quiver building courtesy of the Stinson Family. The family has let the Township leave these items in their building as of now so no rental will be need this coming year.

Fund 224: Shoreline Preservation Fund

Revenues:

600.000 Contributions from Residents: Most contributions to the Shoreline Preservation project go directly to the GT Regional Land Conservancy, so we have not budgeted anything here.

602.000 Grants: We will continue to actively pursue new sources of grant funding for our project. The \$3,121,200 shown for this line item breaks down as follows:

- Reimbursement from the Trust Fund of the remaining 10% of the Phase I grant award being held pending final audit of the submitted reimbursement paperwork (approximately \$284,709), and 100% of the Phase II grant award (A maximum of \$2,266,500). We expect to be closing on the Phase II properties by the end of calendar 2011 and will do our best to receive full Trust Fund grant reimbursement by the June 30, 2012 end of the fiscal year.
- \$20,000 grant reimbursement for the Marina Feasibility Study through the DNRE Waterways Project Planning Grant program. The Feasibility study is largely complete; we will be able to submit our request for reimbursement and receive the funds during the 2011-12 fiscal year.
- \$20,000 grant awarded through the Coastal Zone Management Program for updated waterfront visioning and redevelopment planning. While we received word that the grant was approved in

February 2011, we have yet to receive our grant agreement and be able to begin the project. We anticipate this will occur within the 2011-12 fiscal year.

605.000 Bond Proceeds: We expect to complete Phase II of the shoreline acquisition project in June 2011 (Sun n' Sand Motel, former Mtn. Jacks, and perhaps Sarris property.) the amount of the Trust Fund grant for this phase is a maximum of \$2,266,500. We will need to issue another short term grant anticipation bond or note to cover this amount at closing, which will be repaid by the Trust Fund reimbursement.

665.000 Interest on Investments: Based on current year receipts.

Expenditures:

803.000 Planning Services: We awarded a \$40,000 contract for the marina feasibility study to The Edgewater Group/Abonmarche, conditioned upon receiving at least 50% of the funding required through grants. The balance not covered by grants would be covered by \$25,000 transferred to this fund from the General Fund at the end of the 08-09 fiscal year. We have paid \$16,000 out for the marina feasibility study to date, and expect to expend the remaining \$24,000 in the new fiscal year. Additionally we are budgeting \$40,000 for the waterfront redevelopment study, We will be reimbursed up to \$20,000 from the aforementioned Coastal Zone Management grant, leaving a net amount of \$20,000 for the township to match in cash and in kind (staff and volunteer time and materials).

941.000 Payments to Landowners: The amount budgeted is the 75% of the funds needed to close on Phase II that the Trust Fund provides, plus the \$35,000 the township has committed to match. While this is initially counterintuitive – one would expect us to budget the 25% we need to bring to the table – in actuality our 25% will come from funds raised on our behalf by the Conservancy directly from them. We will pay out the 75% that is the Trust Fund's share (from grant anticipation bonds and notes) and file for reimbursement afterwards.

942.000 Appraisal Expenses: None budgeted at this time.

802.002 Legal Expenses: As we anticipate needing to issue short-term debt again next year in anticipation of reimbursement from the Trust Fund, we have budgeted \$10,000 for the services of bond counsel.

942.001 Closing Expenses: Included in the payments to landowners.

943.000 Title Work Expenses: Included in the payments to landowners.

945.000 Stewardship/Enforcement Expenses: None

902.000 Bank Charges: None

956.000 Miscellaneous: While we normally do not budget this line item, in this case it is being used to project the repayment of a short-term grant anticipation note plus interest at an estimated rate of 2%.

999.000 Transfers to other Funds: Repayment of funds borrowed from the General Fund to pay off the bonds to close on Phase I; to be repaid to the General Fund with the final Phase I Trust Fund Reimbursement.

Fund 225: Farmland Preservation

Revenues

Fund Balance Forward: The money raised from our first five PDR millage collections from the Winter 2004 – 2010, less the amounts expended on our first development rights purchases.

402.000 Current Property Taxes: The amount of revenue that will be generated by real property taxable value in December 2011. There was no reduction in our millage rate of 0.9204 due to the Headlee Amendment this year.

412.000 Personal Property Taxes: The amount of revenue that will be generated by personal property taxable value in December 2011 based on a millage rate of 0.9204 mills.

420.000 Delinquent Personal Property Tax

445.000 Current Taxes

445.020 Penalties

602.000 Grants: Due to excellent work on the part of Farmland Preservation Specialist Brian Bourdages, the township received a grant from the Federal Farm and Ranch Lands Protection Program (FRPP). This grant will enable the township to complete development rights purchases on the Engle, Send and Cherry Country Cove properties offered to Round 1 of our PDR program immediately, rather than optioning them until 2013. FRPP will be providing 50% of the total cost of the development rights. The Treasurer, Manager and Farmland Preservation Specialist have been discussing how to structure the closings and landowner payments. Ideas have included both full payment at closing or a potential multi-year installment payment program to work with our annual millage cash flow. **The projections in the spreadsheet at this time represent an assumption of full landowner payment at closing, bonding against future millage receipts and the grant and repayment of 1/3 of the bond outstanding within this fiscal year..**

602.001 Americana Options Grant: No new funding from this source anticipated.

605.000 Bond Proceeds: Assumes that the township issues a \$1 million bond to close on the PDR purchases.

665.000 Interest on Investments: While current year receipts are strong, for the coming fiscal year we are budgeting \$0 based on a projection of spending down most of the current fund balance.

671.000 Miscellaneous Revenues: \$0 was budgeted for these line items – receipts in these categories are both rare and minor.

Expenditures

902.000 Bank Charges: Based on this year's actual costs.

802.002 Attorney Services, General: Budgeted \$10,000 for assistance from bond counsel.

802.004 Contracted Employee Services: The township contracts with the Conservancy for staff time to assist with PDR program management and grantwriting. The 05-06 contract amount was \$10,000 and the 06-07, 07-08 and 08-09 contract amounts were \$14,000. An increase to \$28,000 was negotiated for the 09-10 fiscal year, was held steady for the 10-11 fiscal year and the proposed new contract holds steady at this amount as well.

941.000 PDR Payments to Landowners: We draw the actual checks payable to the landowners at closing for their development rights from here. The Board of Trustees must annually adopt a resolution establishing the amount of PDR payment money available each year. A proposed resolution has been provided for your consideration as a separate Board meeting discussion item. This amount includes full closing on the three purchases mentioned above, plus a potential \$50,000 option payment to a fourth Round 1 landowner in the late fall/early winter should he choose to enter into an option agreement with us.

942.000 Appraisal Expenses: Budgeted \$10,000 at Farmland Specialist's suggestion.

943.000 Title Work Expenses: Estimated at \$3,000 at Farmland Specialist's suggestion.

944.000 Closing Expenses: Estimated at 0.5% of PDR values, or \$12,000.

945.000 Stewardship/Enforcement Expenses: Annual easement monitoring is proposed to be included in the cost of the annual contract with the Conservancy.

956.000 Miscellaneous: Potential repayment of 1/3 of bond principal, plus a generous allowance for interest.

Fund 226: Parks & Recreation/Oil & Gas Lease

This fund was newly established Spring 2007 to house revenues from the Antrim gas exploration lease on the Yuba Creek Natural Area. The Board has indicated it would like to reserve these funds for future parks and recreation improvements throughout the township.

Revenues:

600.000 Contributions from Residents: The township will again ask shoreline property owners to consider making a contribution to the cost of treating Phragmites, but we have no way to predict how much revenue might be generated. We suspect it will be minimal.

600.005 Shoreline Deconstruction Contributions: If anyone chooses to make a donation to the township specifically towards shoreline property deconstruction expenses, we would deposit the money here.

602.000 Grants: Were we to obtain any parkland improvement grants, the funds would go here.

665.000 Interest on Investments: Negligible, due to small size of fund.

670.000 Lease Revenue: We are not predicting any revenue from production related to existing gas exploration leases. The reason we did not meet the substantial budget for this amount last year: we were approached about adding a deep gas exploration lease to the YCNA, with an initial signing offer of \$250/acre for just over 400 net acres. Accepting this offer could have generated \$100,000, but the offer was withdrawn while we were determining if there were other bidders. We did receive a payment regarding a change to our existing Antrim exploration lease that is unlikely to be repeated in the coming year.

671.000 Misc. Revenues: None

676.000 Reimbursements: Funds being paid to the township by the Acme Heritage Society towards the upkeep of the Knollwood/Hoxsie house while its future is determined are put here to offset our carrying costs.

Expenditures:

902.000 Bank Charges: Negligible.

930.002 Parks & Recreation Expenditures: This line item is being used to segregate expenditures related to the maintenance of the Knollwood/Hoxsie house.

930.003 Phragmites Eradication: The Supervisor anticipates needing \$1,300 to combine with expected state or local grants for the third and perhaps final year of our Phragmites eradication project.

930.005 Shoreline Redevelopment: This line item has been created to segregate expenses related to shoreline project property deconstruction and redevelopment.

956.000 Miscellaneous: None

999.000 Transfers to Other Funds: None

Fund 227: New Urbanist Town Center Fund

This fund was established in the late Summer of 2006 to house revenues from a Tribal 2% grant towards the cooperative town center design project. Interest earnings for the coming year are projected on the current fund balance at the current 0.5% interest rate. We have also budgeted expenditure of the \$25,000 grant principal, along with budgeting \$19,600 from the Planning and Zoning cost center in the General Fund, which together with prior expenditures on the project completes the \$50,000 amount the Board set aside for a public contribution to the project.

Fund 246: Township Improvement Revolving Fund

During the 2007-08 fiscal year, for the first time in a long time, the township funded the improvement revolving fund. We used accumulated receipts from the METRO Act, which are received in to our General Fund but which are actually restricted in use to repairs and improvements to road rights-of-way. Many of our roads are in dire need of repair. There are two ways townships may legally pay for road improvements: through bonding or through money from the general fund or a revolving improvement fund. The township can contribute up to 1 mill on the taxable value of the township to a revolving fund from the general fund per year. Money can be transferred back to the general fund at any time, and some must be transferred back if the revolving fund exceeds 5 mills on township taxable value. The township would pay up front for road repairs and be reimbursed by people in a SAD at a maximum interest rate of 5%.

We are proposing to return \$10,000 to the General Fund to avoid a deficit budget proposal.

Fund 590: Sewer Fund

Department 000: Sanitary Sewer System

Projections for the Sewer System are all based on an additional set of 7 worksheets regarding our sewer bonds cash flow, anticipated revenues, and operating and maintenance expenses. The first sheet is the cash flow summary; the remaining six each provide detail on one bond. These worksheets are based on information received from Chris Buday and Dianne Thompson at DPW and County Treasurer Bill Rokos and his assistant, Annette. Each page in the sheet contains detailed information about the outstanding bonds that affect us and any assumptions that were necessary to the spreadsheet projections. The spreadsheets have been updated at least annually since their creation years ago and do account for defeasement of half of the 2003 sewer bond. The Board and public are familiar with these spreadsheets from our current semi-annual reviews.

The first page of this set of spreadsheets combines the information from the other 6 to project overall cash flow for the sewer fund. The page is constructed so that assumptions regarding monthly user fees and number of benefits sold per quarter can be changed and the cash flow effects judged. While the bonds all have longer lifespans, this front page is intentionally limited to the next 2.5 years. Most of our bond payment obligations are variable as described on each page and below, and the assumptions are revisited every 6 months to 1 year and adjustments made. To project the cash flow out for 5 or 10 years when these assumptions can shift significantly might create an unrealistic picture.

Our Fund Balance Forward improved dramatically in 2006 when our auditors identified and corrected some earlier accounting errors. The actual balance in mid-April 2009 was about \$40,000 higher than our cash flow spreadsheets predicted. However, operations and maintenance costs charged by the DPW continue to rise, debt payments remain constant or increase as our share of total regional sanitary flows increase, and sales of new connections ("benefits") remain slow.

The master cash flow spreadsheet based on maintaining the current regional sanitary sewer user fee of \$30 and 5 new service connections a year. The recent increases in rates, while drastic, appear to be achieving the desired effect of more or less stabilizing the fund balance, and we are no longer projecting that the fund will be depleted within a 2.5 year period.

Revenues:

Fund Balance Forward: Based on the anticipated year-end fund value.

460.000 Usage & Connection Fees: User fees at \$30/month plus any new benefit purchases.

665.000 Interest on Investments: Based on current investment rates.

672.000 Assessments Current: This is where receipts for payments from participants in the Deepwater Point Sewer Special Assessment District are deposited. Assumed similar amount to current year receipts.

Expenditures:

803.003 Engineering Services: None currently projected.

940.000 Capacity Lease: The portion of the payments on Bond #334 that entitle us to potentially use about 19% of 10% (1.9%) of capacity at the Traverse City Regional Wastewater Treatment Plant over and above our currently allotted capacity. 2% of the 10% leased capacity expired December 2009. We currently anticipate retaining the additional 8% capacity lease through the contracted term. The whole situation is currently being renegotiated.

950.020 Principal Payments on Joint Venture: Bond Principal payments due. These don't actually show up on the monthly revenue/expenditure reports because they are considered a liability and are paid from a liability line item that doesn't show on the reports. It is shown here to demonstrate the actual expenses and cash flows that will occur in the fund.

956.001 Operating and Maintenance Expense: Information from the DPW budget as adopted and used as an assumption in the cash flow worksheet. The figure is half of the DPW budget amount for calendar year 2009 plus half of the projected amount for calendar year 2010, since our fiscal year is offset six months from their fiscal year. It is worthwhile to note that one reason our Sewer Fund is not failing as fast as the cash flow spreadsheet has projected is that our actual O&M expenses have consistently come in under budget.

995.001 Interest and Fees on Bonds: From the cash flow spreadsheet; interest due on all bonds except Bond #322. This line item is labeled to be for both interest and fees, but a new line item was created this year to segregate the fees.

Department 500: Septage Treatment Plant

Acme Township is one of five townships which chose guarantee the debt for the construction of the septage treatment plant (STF). At the outset of the project plant revenues were projected to cover the full operating/maintenance costs plus debt service; however, at this time revenues are only covering the O&M costs. The township may be liable for 6% of the total bond payments due during the 2011-12 fiscal year on the two County-issued bonds used to finance the plant.

698.000 Transfer in from other Funds: Funds held in the Sewer Fund were generated by sanitary system user fees and connection charges. The question of whether or not it would be appropriate to use these funds for septage-plant related expenses is under review by the DPW legal counsel. In the meantime, we are assuming that it would not be appropriate to use sewer funds for this purpose, and transferred \$51,496 from the General Fund to the STF Fund in the 2010-11 fiscal year to cover potential debt service payments in the 2011-12 fiscal year.

950.020 Principal Payments on Joint Venture: The total principal payment due on the two STF bonds in November 2011. Acme Township may be liable for up to 6.3% of this amount, which was calculated and provided by the DPW.

995.001 Interest and Fees on Bonds: The total interest payments due on the two STF bonds in November 2011 and May 2012. Acme Township may be liable for up to 6.3% of this amount.

995.004 Fees on Bonds: There are two STF bonds, each with two payments due per year, for a total of four payments. The County sometimes passes through a \$200/payment charge for processing.

Department 550: Hope Village Water System

Hope Village Assisted Living on Mt. Hope Road has a water system that the township owns and operates. We contract with the DPW for the operation and maintenance. As the only current user of the system, they pay a flat quarterly rate for water service which was adjusted in Fall 2009 with an automatic increase in 2011.

450.000 Usage & Connection Fees: The line item where we deposit user fees. The annual rate for 2011 is \$14,000. Pending further discussion with Hope Village and the Board, we are assuming no change in 2012.

698.000 Transfer in from other Funds: Last year we are permanently separating out the revenue and expenditure streams for the regional sanitary sewer system, the Hope Village water system, LochenHeath water system, LochenHeath sanitary system, Orchard Shores sanitary sewer system, and the Septage Treatment Plant. Based on calculations performed by the Supervisor and Treasurer based on historical revenues and expenditures flowing through the combined fund previously, an amount was transferred in as a starting balance. No new transfers in are planned.

956.001 Operating and Maintenance Expense: Covers general operating and maintenance expenses of the DPW as a whole that are allocable to Hope Village, plus time specifically spent inspecting and servicing the system by DPW maintenance staff, water testing and reporting as required by state law, etc. Figure based on current year expenditures.

Department 555: LochenHeath Water System

The LochenHeath development on US 31 North has an on-site water system. Agreements were signed when the development was started in the late 1990s stating that the system would be turned over to the township when complete/upon demand, but this has yet to be accomplished. The size of the on-site drainfield limits both the amount of water and flow rate that the on-site water system may draw from its wells as well as the number of homes and other sanitary-waste generating buildings that can be constructed in LochenHeath. It has always been anticipated that this development will ultimately be connected to the regional sanitary sewer system. While the system has not been turned over to the township for operation and maintenance, on our behalf the DPW has from time to time monitored and serviced it, and the permits for its construction were originally issued in the township's name in anticipation of the eventual system turnover. Since the DNRE is therefore holding the township ultimately responsible for the system, we do need to maintain some involvement even though the new homeowner's association is taking an active role in Pinnacle Development's absence. Because we don't yet own the system we can't set individual system user rates or have those fees collected by the DPW on our behalf. So, we will need to seek as-needed reimbursement for any work the DPW performs relative to this system. As LochenHeath grows, it will also either have to construct a water tower or be connected to a larger public water source.

460.000 Usage & Connection Fees: The line item where we would deposit user fees, but we are unable to collect any at this time.

676.000 Reimbursements: This is where we would deposit reimbursement from the homeowner's association for any operation and maintenance expenses incurred. The figure inserted is based on the DPW's budget for this system.

698.000 Transfer in from other Funds: Last year we permanently separated out the revenue and expenditure streams for the regional sanitary sewer system, the Hope Village water system, LochenHeath water system, LochenHeath sanitary system, Orchard Shore sanitary sewer system, and the Septage Treatment Plant. While there are historical expenditures regarding this system, there are no historical receipts and nothing will be allocated here from the mainstream sewer fund. The Supervisor and Manager have approached various LochenHeath representatives about repayment for past expenses over the years, and will continue to do so.

956.001 Operating and Maintenance Expense: Covers general operating and maintenance expenses of the DPW as a whole that are allocable to LochenHeath Water, plus time specifically spent inspecting and servicing the system by DPW maintenance staff.

THIS ACCOUNT APPEARS TO BE APPROXIMATELY \$1,500 OVERDRAWN. THIS MUST BE CORRECTED.

Department 560: Orchard Shores Sanitary System

The Orchard Shores subdivision on US 31 North has an on-site sanitary system. Each home has a septic tank, but the entire subdivision shares a central drainfield. The township owns and operates the system, contracting with the DPW for the operation and maintenance. As of May 1, 2010 occupied lots (12) pay \$20/month for service and unoccupied lots (11) pay \$10/month as a ready-to-serve charge. We currently pump the septic tanks every other year, but based on annual inspection results may consider allowing the system to be pumped every three years instead to manage costs if deemed safe.

450.000 Usage & Connection Fees: The line item where we would deposit user fees. Under the current rate structure we anticipate collecting \$4,200 annually.

698.000 Transfer in from other Funds: Last year we are permanently separating out the revenue and expenditure streams for the regional sanitary sewer system, the Hope Village water system, LochenHeath water system, LochenHeath sanitary system, Orchard Shores sanitary sewer system, and the Septage Treatment Plant. Based on calculations performed by the Supervisor and Treasurer based on historical revenues and expenditures flowing through the combined fund previously, an amount was transferred in as a starting balance. No new transfers in are planned.

955.000 Septage Expense: As mentioned, the septic tanks on this system are pumped bi-annually. They are due for pumping during the summer of 2012. The projected cost is based on historical numbers.

956.001 Operating and Maintenance Expense: Covers general operating and maintenance expenses of the DPW as a whole that are allocable to Orchard Shores, plus time specifically spent inspecting and servicing the system by DPW maintenance staff.

THIS ACCOUNT APPEARS TO BE APPROXIMATELY \$4,300 OVERDRAWN. THIS MUST BE CORRECTED.

Department 565: LochenHeath Sanitary System

The LochenHeath development on US 31 North has an on-site sanitary system. Agreements were signed when the development was started in the late 1990s stating that the system would be turned over to the township when complete/upon demand, but this has yet to be accomplished. The size of the on-site drainfield limits both the amount of water that the on-site water system may draw from its wells as well as the number of homes and other sanitary-waste generating buildings that can be constructed in LochenHeath. It has always been anticipated that this development will ultimately be connected to the regional sanitary sewer system. While the system has not been turned over to the township for operation and maintenance, on our behalf the DPW has from time to time monitored and serviced it, and the permits for its construction were originally issued in the township's name in anticipation of the eventual system turnover. Since the DNRE is therefore holding the township ultimately responsible for the system, we do need to maintain some involvement even though the new homeowner's association is taking an active role in Pinnacle Development's absence. Because we don't yet own the system we can't set individual system user rates or have those fees collected by the DPW on our behalf. So, we will need to seek as-needed reimbursement for any work the DPW performs relative to this system.

460.000 Usage & Connection Fees: The line item where we would deposit user fees, but we are unable to collect any at this time.

676.000 Reimbursements: This is where we would deposit reimbursement from the homeowner's association for any operation and maintenance expenses incurred. The figure inserted is based on the DPW's budget for this system.

698.000 Transfer in from other Funds: Last year we permanently separated out the revenue and expenditure streams for the regional sanitary sewer system, the Hope Village water system, LochenHeath water system, LochenHeath sanitary system, Orchard Shore sanitary sewer system, and the Septage Treatment Plant. While there are historical expenditures regarding this system, there are no historical receipts and nothing will be

allocated here from the mainstream sewer fund. The Supervisor and Manager have approached various LochenHeath representatives about repayment for past expenses over the years, and will continue to do so.

Operating and Maintenance Expense: Covers general operating and maintenance expenses of the DPW as a whole that are allocable to Orchard Shores, plus time specifically spent inspecting and servicing the system by DPW maintenance staff.

THIS ACCOUNT APPEARS TO BE APPROXIMATELY \$1,350 OVERDRAWN. THIS MUST BE CORRECTED.

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND								
2	FUND: 101 GENERAL FUND								
3									
4	Expenditures	2009-10 Budget	2009-10 Actual 06/16/10	Anticipated 2009-10 Year-End	2010-11 Budget	2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
5									
6	Other Expenditures								
7									
8	465.001 POSTAGE FOR PASSPORTS	0	243	250	444	444	709	800	800
9	902.000 FINANCIAL SERVICE CHARGES	750	1,175	1,175	1,175	0	0	0	0
10	946.000 CHERRY CAPITAL CABLE COUNCIL	0	0	0	0	0	0	0	0
11	953.001 DISBURSED BURIAL FEES	0	0	0	0	0	0	0	0
12	956.000 Misc	0	87	87	0	0	0	0	0
13	992.000 Contingency	0	0	0	0	0	0	0	0
14	994.000 TC-TALUS	900	0	870	900	900	870	870	900
15	995.000 Senior Center	4,500	3,990	3,990	0	0	0	0	0
16	996.000 Gypsy Moth Program	0	0	0	0	0	0	0	0
17	997.300 Fourth of July Fireworks	950	889	889	0	0	0	0	0
18	998.000 GT CO ROAD COMMISSION/ TART	1,300	1,363	1,363	0	0	0	0	0
19	999.000 Transfers to Other Funds	0	0	0	0	0	0	0	0
20									
21	Total Other Expenditures	8,400	7,746	8,623	2,519	1,344	1,579	1,670	1,700
22									
23									
24				% of Fiscal Year Complete			91.67%		
25				% of Budget Achieved			62.68%		

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND								
2	FUND: 101 GENERAL FUND								
3	Dept Group: 170 GENERAL GOVERNMENT								
4	Dept: 101 TWP BOARD OF TRUSTEES	2009-10 Budget	2009-10 Actual 06/16/10	Anticipated 2009-10 Year-End	2010-11 Budget	2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
5	WAGES								
6	702.000 SALARIES (trustees)	24,000	22,000	24,000	24,000	24,000	22,000	24,000	24,000
7	705.001 PER DIEM(trustees)	1,600	0	0	800	800	0	0	800
8	703.000 WAGES DEPUTY/SEC/PRT TIME	0	0	0	0	0	0	0	0
9	703.001 SECRETARY	25,884	23,894	25,884	25,884	25,884	22,890	25,884	26,660
10	703.002 TOWNSHIP MANAGER	51,850	47,862	51,850	50,000	50,000	44,231	50,000	50,000
11	714.000 FICA LOCAL SHARE	7,905	6,642	7,783	7,702	7,702	6,025	7,641	7,762
12	874.000 RETIREMENT/PENSION	7,773	0	7,773	7,588	7,588	0	7,588	7,666
13	910.000 HEALTH INSURANCE PREMIUMS	14,395	10,838	12,543	14,954	14,954	13,708	14,954	11,415
14	TOTAL WAGES	133,407	111,236	129,832	130,928	130,928	108,853	130,067	128,303
15									
16	OTHER SERVICES AND CHARGES								
17	726.000 SUPPLIES & POSTAGE	5,000	4,624	5,000	6,000	6,000	2,677	3,500	4,000
18	801.000 ACCOUNTING & AUDIT	25,000	16,450	16,450	17,000	13,700	13,700	13,700	14,000
19	802.001 ATTORNEY SERVICES, LITIGATION	0	595	595	0	8,000	6,430	8,000	3,000
20	802.002 ATTORNEY SERVICES, GEN	7,500	13,028	14,000	12,500	12,500	10,017	12,500	12,500
21	802.004 CONTRACTED EMPLOYEE SERVICES	0	0	0	0	0	0	0	0
22	802.005 CONTRACTED COMMUNITY SVCS				0	15,000	2,190	15,000	0
23	803.000 PLANNER SERVICES	0	0	0	0	0	0	0	0
24	803.001 PLANNING CONSULTANT	0	0	0	0	0	0	0	0
25	803.003 ENGINEERING SERVICES	0	0	0	0	0	0	0	0
26	804.000 SOFTWARE SUPPORT/PROCESSING	2,000	1,399	1,850	2,000	4,000	3,703	4,000	2,000
27	807.001 CONSULTANT/DDA	0	0	0	0	0	0	0	0
28	855.000 NEWSLETTERS	2,000	0	0	0	0	0	0	0
29	860.000 TRAVEL & MILEAGE	0	0	0	0	0	0	0	0
30	900.000 PUBLICATIONS	3,500	2,024	2,100	2,000	2,000	1,797	2,000	2,000
32	956.000 MISC	0	75,000	75,000	0	75,000	25,000	75,000	0
33	958.000 EDUCATION/TRAINING/CONV	2,000	268	300	0	0	0	0	0
34	960.000 DUES & SUBSCRIPTIONS	6,000	646	6,000	6,000	6,400	1,144	6,398	6,000
35	965.000 TOWNSHIP CLEAN-UP DAY	0	0	0	0	0	0	0	0
36	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
37	TOTAL OTHER SERVICES AND CHARGES	53,000	114,036	121,295	45,500	142,600	66,658	140,098	43,500
38									
39	TOTAL TWP BD OF TRUSTEES EXPENDITURES	186,407	225,271	251,127	176,428	273,528	175,511	270,165	171,803
40									
41									
42									
43				% of Fiscal Year Complete			91.67%		
44				% of Budget Achieved			99.48%		
45									

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND								
2	FUND: 101 GENERAL FUND								
3	Dept Group: 170 GENERAL GOVERNMENT								
4	Dept: 171 SUPERVISOR'S EXPENDITURES	2009-10 Budget	2009-10 Actual 06/16/10	Anticipated 2009-10 Year-End	2010-11 Budget	2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
5	WAGES								
6	702.000 SALARIES	30,000	27,692	30,000	30,000	30,000	26,539	30,000	30,000
7	714.000 FICA LOCAL SHARE	2,295	1,921	2,295	2,295	2,295	2,030	2,295	2,295
8	874.000 RETIREMENT/PENSION	3,000	0	3,000	3,000	3,000	0	3,000	3,000
9	910.000 HEALTH INSURANCE PREMIUMS	0	0	0	0	0	0	0	0
10	TOTAL WAGES	35,295	29,613	35,295	35,295	35,295	28,569	35,295	35,295
11									
12	OTHER SERVICES AND CHARGES								
13	726.000 SUPPLIES AND POSTAGE	0	0	0	0	0	0	0	0
14	860.000 TRAVEL AND MILEAGE	1,200	0	0	600	600	0	0	600
15	956.000 MISC	0	0	0	0	0	0	0	0
16	958.000 EDUCATION/TRAINING/CONV	1,200	0	0	0	0	0	0	0
17	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
18	TOTAL OTHER SERVICES AND CHARGES	2,400	0	0	600	600	0	0	600
19									
20	TOTAL SUPERVISOR'S EXPENDITURES	37,695	29,613	35,295	35,895	35,895	28,569	35,295	35,895
21									
22				% of Fiscal Year Complete			91.67%		
23				% of Budget Achieved			79.59%		
24									

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND								
2	FUND: 101 GENERAL FUND								
3	DEPT GROUP: 170 GENERAL GOVERNMENT								
4	DEPT: 191 ELECTIONS EXPENDITURES	2009-10 Budget	2009-10 Actual 06/16/10	Anticipated 2009-10 Year-End	2010-11 Budget	2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
5	WAGES								
6	702.000 SALARIES	10,000	4,399	5,000	10,000	10,000	8,343	8,343	9,500
7	714.000 FICA LOCAL SHARE	0	64	100	0	0	0	0	0
8	TOTAL WAGES	10,000	4,463	5,100	10,000	10,000	8,343	8,343	9,500
9									
10	OTHER SERVICES AND CHARGES								
11	726.000 SUPPLIES AND POSTAGE	2,205	2,917	3,100	3,400	3,400	3,009	3,009	3,300
12	900.000 PUBLICATIONS	350	118	150	350	350	338	338	350
13	956.000 MISC	0	0	0	0	0	0	0	0
14	992.000 CONTINGENCY/EDUCATION	0	0	0	0	0	0	0	0
15	TOTAL SERVICES AND CHARGES	2,555	3,035	3,250	3,750	3,750	3,347	3,347	3,650
16									
17	TOTAL ELECTIONS EXPENDITURES	12,555	7,498	8,350	13,750	13,750	11,691	11,691	13,150
18									
19		% of Fiscal Year Complete		91.67%					
20		% of Budget Achieved		85.02%					
21									

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND								
2	FUND: 101 GENERAL FUND								
3	DEPT GROUP: 170 GENERAL GOVERNMENT								
			2009-10	Anticipated		2010-11	2010-11		
		2009-10	Actual	2009-10	2010-11	Amended	Actual	Anticipated	2011-12
4	DEPT: 215 CLERK'S EXPENDITURES	Budget	06/16/10	Year-End	Budget	Budget	06/20/11	05/31/11	Year End
5	WAGES								
6	702.000 SALARIES	37,008	34,161	37,008	37,008	37,008	32,738	37,008	37,008
7	703.000 DEPUTY/SEC/PRT TIME	13,217	12,653	13,217	12,285	12,285	11,005	12,285	12,285
8	714.000 FICA LOCAL SHARE	3,842	3,555	3,842	3,771	3,771	3,301	3,771	3,771
9	874.000 RETIREMENT/PENSION	5,023	0	5,023	4,929	4,929	0	4,929	4,929
10	910.000 HEALTH INSURANCE PREMIUMS	0	0	0	0	0	566	754	1,144
11	TOTAL WAGES	59,090	50,369	59,090	57,993	57,993	47,609	58,747	59,137
12									
13	OTHER SERVICES AND CHARGES								
14	726.000 SUPPLIES AND POSTAGE	1,530	1,005	1,000	1,200	1,200	1,096	1,200	1,300
15	804.000 SOFTWARE SUPPORT & PROCESSING	3,000	2,321	3,000	3,000	3,000	0	0	3,000
16	860.000 TRAVEL & MILEAGE	500	212	212	150	150	0	0	150
17	956.000 MISC	0	0	0	0	0	0	0	0
18	958.000 CONTINGENCY / EDUCATION	500	65	65	100	100	50	50	100
19	TOTAL OTHER SERVICES AND CHARGES	5,530	3,603	4,277	4,450	4,450	1,146	1,250	4,550
20									
21	TOTAL CLERK'S EXPENDITURES	64,620	53,971	63,367	62,443	62,443	48,755	59,997	63,687
22									
23				% of Fiscal Year Complete			91.67%		
24				% of Budget Achieved			78.08%		

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND								
2	FUND: 101 GENERAL FUND								
3	DEPT GROUP: 170 GENERAL GOVERNMENT								
			2009-10	Anticipated		2010-11	2010-11		
		2009-10	Actual	2009-10	2010-11	Amended	Actual	Anticipated	2011-12
		Budget	06/16/10	Year-End	Budget	Budget	05/31/11	Year End	Budget
4	DEPT: 247 BOARD OF REVIEW								
5	WAGES								
6	703.000 WAGES	800	653	653	800	800	788	788	800
7	714.000 FICA LOCAL SHARE	61	50	50	61	61	60	60	61
8	TOTAL WAGES	861	702	702	861	861	848	848	861
9									
10	OTHER SERVICES AND CHARGES								
11	900.000 PUBLICATIONS	200	0	200	200	200	0	0	200
12	956.000 MISC	0	102	102	100	100	0	0	100
13	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
14	TOTAL OTHER SERVICES AND CHARGES	200	102	302	300	300	0	0	300
15									
16	TOTAL BOARD OF REVIEW EXPENDITURES	1,061	804	1,004	1,161	1,161	848	848	1,161
17									
18				% of Fiscal Year Complete			91.67%		
19				% of Budget Achieved			73.01%		
20									

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND								
2	FUND: 101 GENERAL FUND								
3	DEPT GROUP: 170 GENERAL GOVERNMENT								
4	DEPT: 253 TREASURER'S EXPENDITURES	2009-10 Budget	2009-10 Actual 06/16/10	Anticipated 2009-10 Year-End	2010-11 Budget	2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
5	WAGES								
6	702.000 SALARIES	34,510	31,855	34,510	34,510	34,510	30,528	34,510	34,510
7	703.000 DEPUTY TREASURER	15,534	9,924	12,000	11,813	11,813	9,572	11,813	11,813
8	714.000 FICA LOCAL SHARE	3,828	3,035	3,558	3,544	3,544	2,928	3,544	3,544
9	874.000 RETIREMENT/PENSION	5,004	0	3,451	4,632	4,632	0	4,632	4,632
10	910.000 HEALTH INSURANCE PREMIUMS	5,263	4,993	5,263	5,296	5,296	4,855	5,296	4,239
11	TOTAL WAGES	64,140	49,807	58,782	59,795	59,795	47,884	59,795	58,738
12									
13	OTHER SERVICES AND CHARGES								
14	726.000 SUPPLIES AND POSTAGE	4,500	3,331	4,500	4,500	4,500	2,399	4,500	4,500
15	801.000 ACCOUNTING & AUDIT (data processing)	0	0	0	0	0	0	0	0
16	804.000 SOFTWARE SUPPORT & PROCESSING	3,113	0	730	3,113	7,700	3,978	7,678	1,000
17	860.000 TRAVEL & MILEAGE	400	0	0	0	0	0	0	0
18	930.000 REPAIRS & MAINTENANCE	0	730	0	0	0	0	0	0
19	956.000 MISC	0	0	0	0	0	0	0	0
20	958.000 EDUCATION/TRAINING/CONV	1,000	0	0	500	500	0	0	1,000
21	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
22	TOTAL OTHER SERVICES AND CHARGES	9,013	4,061	5,230	8,113	12,700	6,377	12,178	6,500
23									
24	TOTAL TREASURER'S EXPENDITURES	73,152	53,868	64,012	67,908	72,495	54,260	71,972	65,238
25									
26				% of Fiscal Year Complete			91.67%		
27				% of Budget Achieved			79.90%		
28									

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND								
2	FUND: 101 GENERAL FUND								
3	DEPT GROUP: 170 GENERAL GOVERNMENT								
4	DEPT: 265 TOWNHALL EXPENDITURES	2009-10 Budget	2009-10 Actual 06/16/10	Anticipated 2009-10 Year-End	2010-11 Budget	2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
5	OTHER SERVICES AND CHARGES								
6	726.000 SUPPLIES AND POSTAGE	5,000	2,552	3,500	4,000	5,300	5,277	5,277	4,000
7	850.000 TELEPHONE	4,300	4,211	4,300	4,300	4,300	4,102	4,300	4,300
8	851.000 CABLE INTERNET SERVICES	3,520	1,056	1,075	3,500	1,500	1,045	1,200	1,200
9	860.000 TRAVEL & MILEAGE	0	0	0	0	0	0	0	0
10	920.000 ELECTRIC UTILITIES	8,000	5,973	7,000	8,000	8,000	6,563	8,000	8,000
11	921.000 STREET LIGHTS	9,000	10,071	11,000	10,000	11,000	9,950	11,000	10,000
12	922.000 NATURAL GAS	5,000	3,894	5,000	5,000	5,000	4,068	5,000	5,000
13	923.000 SEWER	750	720	750	750	750	540	750	750
14	930.000 REPAIRS & MAINT	6,500	3,616	5,000	8,000	8,000	2,453	6,500	8,000
15	956.000 MISC	0	0	0	0	0	0	0	0
16	985.000 SKATING RINK MAINT	300	0	0	0	0	0	0	0
17	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
18	TOTAL OTHER SERVICES AND CHARGES	42,370	32,093	37,625	43,550	43,850	33,997	42,027	41,250
19									
20	TOTAL TOWNHALL EXPENDITURES	42,370	32,093	37,625	43,550	43,850	33,997	42,027	41,250
21									
22				% of Fiscal Year Complete			91.67%		
23				% of Budget Achieved			78.06%		
24									

A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND							
2	FUND: 101 GENERAL FUND							
3	DEPT GROUP: 170 GENERAL GOVERNMENT							
4	2009-10 Budget	2009-10 Actual 06/16/10	Anticipated 2009-10 Year-End	2010-11 Budget	2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
5	WAGES							
6	0	0	0	0	0	600	600	0
7	0	0	0	0	0	0	0	0
8	35,880	30,614	30,614	35,880	3,500	0	3,333	41,600
9	0	1,376	2,000	0	0	780	780	0
10	15,000	7,350	9,500	11,400	7,000	5,325	6,725	11,400
11	3,892	2,849	3,222	3,617	900	513	875	4,055
12	3,588	0	3,061	0	0	0	0	0
13	5,263	5,419	5,419	9,658	0	0	0	7,176
14				20,000	0	0	0	0
15	63,623	47,609	53,817	80,555	11,400	7,218	12,313	64,231
16	OTHER SERVICES AND CHARGES							
18	2,000	393	500	2,000	2,000	989	1,000	2,000
19	0	0	0	0	0	0	0	0
20	42,000	26,747	32,000	32,000	32,000	24,984	30,000	32,000
21	19,600	0	0	19,600	0	0	0	19,600
22	0	52,805	52,805	10,000	0	0	0	10,000
23	0	0	0	4,500	0	0	0	0
24	200	0	0	0	0	194	0	0
25	2,000	1,355	1,500	2,000	4,000	2,533	3,533	2,000
26	0	0	0	1,000	100	100	100	1,000
27	0	0	0	0	0	75	75	0
28	3,000	2,194	2,500	3,000	3,000	2,325	2,600	3,000
29	750	350	500	500	500	355	500	500
30	0	0	0	0	0	0	0	0
31	69,550	83,843	89,805	74,600	41,600	31,554	37,808	70,100
32	TOTAL PLANNING AND ZONING EXPENDITURES							
33	133,173	131,452	143,621	155,155	53,000	38,772	50,121	134,331
34								
35	% of Fiscal Year Complete							
36	% of Budget Achieved							
37								

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND								
2	FUND: 101 GENERAL FUND								
3	DEPT GROUP: 170 GENERAL GOVERNMENT								
4	DEPT: 750 MAINT & PARKS EXPENDITURES	2009-10 Budget	2009-10 Actual 06/16/10	Anticipated 2009-10 Year-End	2010-11 Budget	2010-11 Amended Budget	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
5	WAGES								
6	702.000 SALARIES	55,275	51,104	55,275	50,300	50,300	44,491	50,300	48,633
7	703.000 WAGES DEPUTY/SEC/PRT TIME	4,418	3,185	4,418	4,418	4,418	3,120	4,418	5,015
8	704.000 WAGES PARK MAINT SUPERVISOR	0	0	0	0	0	0	0	0
9	714.000 FICA LOCAL SHARE	4,432	3,409	4,432	4,186	4,186	3,138	4,186	4,104
10	874.000 RETIREMENT/PENSION	5,528	0	5,528	5,030	5,030	0	5,030	4,863
11	910.000 HEALTH INSURANCE PREMIUMS	9,133	10,612	11,000	9,658	9,658	8,853	9,658	7,176
12	TOTAL WAGES	78,784	68,310	80,652	73,592	73,592	59,602	73,591	69,792
13									
14	OTHER SERVICES AND CHARGES								
15	726.000 SUPPLIES AND CHARGES	2,000	1,147	2,000	2,000	2,000	318	1,000	2,000
16	860.000 TRAVEL AND MILEAGE	0	0	0	0	0	0	0	0
17	930.000 REPAIRS AND MAINTENANCE	25,000	16,702	20,000	19,000	19,000	6,978	19,000	19,000
18	930.001 PARK EQUIP MAINTENANCE	0	0	0	0	0	0	0	0
19	930.002 PARK MAINT SVCS (ACME WATERFRONT)	0	0	0	0	0	0	0	0
20	956.000 MISC	0	0	0	27,000	28,000	27,837	27,837	35,721
21	970.000 CAPITAL OUTLAY	0	0	0	0	0	0	0	0
22	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
23	TOTAL OTHER SERVICES AND CHARGES	27,000	17,849	22,000	48,000	49,000	35,133	47,837	56,721
24									
25	TOTAL MAINT & PARKS EXPENDITURES	105,784	86,159	102,652	121,592	122,592	94,735	121,429	126,513
26									
27				% of Fiscal Year Complete			91.67%		
28				% of Budget Achieved			77.91%		
29									

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND								
2	FUND: 101 GENERAL FUND								
3	DEPT GROUP: 170 GENERAL GOVERNMENT								
4	DEPT: 861 RETIREMENT/PENSION	2009-10 Budget	2009-10 Actual 06/16/10	Anticipated 2009-10 Year-End	2010-11 Budget	2010-11 Amended Budget	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
5	OTHER SERVICES AND CHARGES								
6	874.000 RETIREMENT/PENSION	2,000	1,380	2,000	2,000	500	480	480	2,000
7	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
8	TOTAL OTHER SERVICES AND CHARGES	2,000	1,380	2,000	2,000	500	480	480	2,000
9	TOTAL RETIREMENT/PENSION EXPENDITURES	2,000	1,380	2,000	2,000	500	480	480	2,000
10									
11				% of Fiscal Year Complete			91.67%		
12				% of Budget Achieved			24.00%		

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND								
2	FUND: 101 GENERAL FUND								
3	DEPT GROUP: 170 GENERAL GOVERNMENT								
4	DEPT: 865 INSURANCE	2009-10 Budget	2009-10 Actual 06/16/10	Anticipated 2009-10 Year-End	2010-11 Budget	2010-11 Amended Budget	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
5	OTHER SERVICES AND CHARGES								
6	910.000 INSURANCE PREMIUMS	15,500	12,162	12,162	15,500	12,750	12,636	12,636	15,000
7	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
8	TOTAL OTHER SERVICES AND CHARGES	15,500	12,162	12,162	15,500	12,750	12,636	12,636	15,000
9	TOTAL INSURANCE EXPENDITURES	15,500	12,162	12,162	15,500	12,750	12,636	12,636	15,000
10									
11									
12				% of Fiscal Year Complete			91.67%		
13				% of Budget Achieved			81.52%		
14	The 11-12 projections include:								
15	\$13,000 for general twp. liability policy (MML)								
16	\$1,815 for Workers Compensation Ins.								

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND								
2	FUND: 101 GENERAL FUND								
3	DEPT GROUP: 170 GENERAL GOVERNMENT								
4	DEPT: 966 TRANSFERS TO OTHER FUNDS	2009-10 Budget	2009-10 Actual 06/16/10	Anticipated 2009-10 Year-End	2010-11 Budget	2010-11 Amended Budget	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
5	OTHER SERVICES AND CHARGES								
6	999.000 TRANSFER TO OTHER FUNDS	150,000	200,000	200,000	44,754	555,000	426,511	553,007	0
7	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
8	TOTAL OTHER SERVICES AND CHARGES	150,000	200,000	200,000	44,754	555,000	426,511	553,007	0
9	TOTAL TRANSFER TO OTHER FUNDS EXP	150,000	200,000	200,000	44,754	555,000	426,511	553,007	0
10									
11				% of Fiscal Year Complete			91.67%		
12				% of Budget Achieved			953.01%		

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	FUND TYPE: GENERAL FUND								
2	FUND: 101 GENERAL FUND								
3									
4	DEPT GROUP: 970 CAPITAL IMPROVEMENTS	2009-10 Budget	2009-10 Actual 06/16/10	Anticipated 2009-10 Year-End	2010-11 Budget	2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
5	750.000 PARKS CAPITAL IMPROVEMENTS	0	0	0	0	13,100	0	13,100	0
6	971.000 TOWNSHIP BOARD	0	0	0	0	0	0	0	0
7	972.000 SUPERVISOR	0	0	0	0	0	0	0	0
8	973.000 CLERK	0	0	0	0	0	0	0	0
9	974.000 ELECTIONS	0	0	0	0	0	0	0	0
10	975.000 TOWNSHIP HALL	0	0	0	0	0	0	0	0
11	977.000 TREASURER	0	0	0	0	0	0	0	0
12	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
13	TOTAL CAPITAL IMPROVEMENTS EXPENDITURES	0	0	0	0	13,100	0	13,100	0
14									
15									
16				% of Fiscal Year Complete			91.67%		
				% of Budget Achieved			#DIV/0!		

	A	AP	AQ	AR	AS	AT	AU	AV	AW
1	GENERAL FUND SUMMATION								
2									
			2009-10 Actual 06/16/10	Anticipated 2009-10 Year End	2010-11 Budget	2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
3	TOTAL GENERAL FUND REVENUES	719,045	691,619	797,849	736,777	868,814	855,754	900,896	995,879
4	TOTAL REVENUES INCL FUND BAL FORWARD	1,700,982	1,746,638	1,852,868	1,622,210	1,754,248	1,758,953	1,804,095	1,513,013
5									
6	TOTAL GENERAL FUND EXPENDITURES	875,623	878,991	967,435	783,137	1,305,290	964,605	1,286,961	710,404
7	SURPLUS (DEFICIT)- not including fund bal fwd	(156,578)		(169,586)	(46,360)	(436,476)	(108,850)	(386,065)	285,475
8									
9	BEGINNING YEAR FUND BALANCE: SURPLUS (DEF)	981,937	1,055,019	1,055,019	885,433	885,433	903,199	903,199	517,134
10	PROJECTED END YEAR FUND BAL : SURPLUS (DEF)	825,359	867,646	885,433	839,073	448,958	794,349	517,134	802,609
11									
12	2009-10 Surplus/(Deficit) NET of \$200,000 Shoreline contribution/loan from Fund Balance Forward						30,414		
13									
14							91.67%		
15							116.15%		
16							123.17%		
17									
18	2010-11 Anticipated Year-End Surplus/(Deficit) NET of \$391,511.30 loan to Shoreline Fund						5,446		
19	Anticipated 2010-11 Year-End EXPENDITURES NET OF \$391,511.30 loan to Shoreline Fund						895,449		
20									
21	Anticipated 2011-12 Revenues NET OF SHORELINE FUND LOAN REPAYMENT						711,149		
22	Anticipated Reduction in BUDGETED Revenues 2010-11 to 2011-12 NET OF Shoreline Fund Repayment						(25,628)		
23	Difference between proposed 2011-12 NET OF REPAYMENT REVENUES & proposed expenditures						745		
24									

	A	D	E	F	G	H	I	J
1	FUND TYPE: GENERAL FUND							
2	FUND: 102 - ZONING TAKINGS SELF INSURANCE FUND							
3		2009-10 Budget	2009-10 Actual 06/16/10	2010-11 Budget	2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
4	102-000-390.000 Fund Balance Forward	\$50,000	\$50,000	\$50,573	\$50,573	\$50,601	\$50,601	\$0
5								
6	REVENUES							
7	665.000 INTEREST ON INVESTMENTS	\$750	\$573	\$0	\$0	\$128	\$128	\$0
8	671.000 MISC. REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	698.000 TRANSFERS IN FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Total Revenues	\$750	\$573	\$0	\$0	\$128	\$128	\$0
11								
12	EXPENDITURES							
13	802.001 ATTORNEY - LITIGATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	OTHER LITGATION RELATED EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	999.000 TRANSFERS TO OTHER FUNDS				\$50,730	\$50,728	\$50,728	
16	Total Fund Expenditures	\$0	\$0	\$0	\$50,730	\$50,728	\$50,728	\$0
17								
18	Total Surplus (Deficit)	\$750	\$573	\$0	(\$50,730)	(\$50,601)	(\$50,601)	\$0
19								
20	BEGINNING YEAR FUND BALANCE: SURPLUS (DEF)	\$50,000	\$50,000	\$50,573	\$50,573	\$50,601	\$50,601	\$0
21	PROJECTED END YEAR FUND BAL : SURPLUS (DEF)	\$50,750	\$50,573	\$50,573	(\$157)	\$0	\$0	\$0
22								
23	THE CONTENTS OF THIS FUND WERE TRANSFERRED TO THE 101 GENERAL FUND DURING THE 2010-11 FISCAL YEAR WHEN THE ZONING TAKINGS LIABILITY INSURANCE WAS REINSTATED							

	A	U	V	W	X	Y	Z	AA
1	FUND TYPE: SPECIAL REVENUE FUND							
2	FUND: 206 - FIRE FUND							
3		2009-10 Budget	2009-10 Actual 06/16/10	2010-11 Budget	2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
4	206-000-390.000 Fund Balance Forward	\$271,445	\$271,456	\$257,953	\$257,953	\$257,953	\$257,953	\$302,583
5								
6	REVENUES							
7	402.000 CURRENT PROPERTY TAXES	\$0	\$604,217	\$574,863	\$649,350	\$649,347	\$649,347	\$652,434
8	402.001 VOTED MILLAGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	412.000 PERSONAL PROPERTY TAXES	\$0	\$1	\$0	\$0	\$0	\$0	\$0
10	420.000 DEL. PERS. PROPERTY TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	423.000 ANY AND ALL OTHER TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	445.000 CURRENT TAXES	\$0	\$0	\$0	\$0	\$26	\$26	\$0
13	445.020 PENALTIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	446.000 DELINQUENT PERS INT & PENALTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	665.000 INTEREST ON INVESTMENTS	\$1,357	\$0	\$0	\$0	\$0	\$0	\$0
16	671.000 MISC. REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	699.000 APPROPRIATIONS MISC. INCOME.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Transfers in from Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Total Revenues	\$1,357	\$604,218	\$574,863	\$649,350	\$649,374	\$649,374	\$652,434
20								
21	EXPENDITURES							
22	702.000 SALARIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	714.000 FICA LOCAL SHARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	802.004 CONTRACTED EMPLOYEE SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	874.000 RETIREMENT/PENSION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	910.000 HEALTH INSURANCE PREMIUMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL WAGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28								
29	OTHER SERVICES AND CHARGES							
30	805.000 METRO FIRE CONTRACT	\$0	\$617,721	\$591,160	\$604,744	\$604,744	\$604,744	\$603,606
31	850.000 TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	920.000 ELECTRIC UTILITIES TOWNHALL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	922.000 MICHCON GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	923.000 SEWER TOWNSHIP HALL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	930.000 REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	956.000 MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	970.000 CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	999.000 TRANSFERS OUT TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Total Other Services & Charges	\$0	\$617,721	\$591,160	\$604,744	\$604,744	\$604,744	\$603,606
40								
41	Total Expenditures	\$0	\$617,721	\$591,160	\$604,744	\$604,744	\$604,744	\$603,606
42								
43	Total Surplus (Deficit)	\$1,357	(\$13,503)	(\$16,297)	\$44,606	\$44,630	\$44,630	\$48,828
44								
45	BEGINNING YEAR FUND BALANCE: SURPLUS (DEF)	\$271,445	\$271,456	\$257,953	\$257,953	\$257,953	\$257,953	\$302,583
46	PROJECTED END YEAR FUND BAL : SURPLUS (DEF)	\$272,802	\$257,953	\$241,657	\$302,559	\$302,583	\$302,583	\$351,411

	A	B	C	D	E	F
1	FUND TYPE: ENTERPRISE FUND					
2	FUND: 590 - SEWER FUND					
			2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
3	DEPT GROUP: 500 - Septage Treatment Plant					
4	590-500-390.000 Fund Balance Forward	\$0	\$0	\$0	\$0	\$51,496
5						
6	REVENUES					
7	613.000 RECEIVING FUNDS COLLECTION	\$0	\$0	\$0	\$0	\$0
8	665.000 INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0	\$0
9	668.000 INTEREST AND FEES	\$0	\$0	\$0	\$0	\$0
10	671.000 MISC REVENUES	\$0	\$0	\$0	\$0	\$0
11	672.000 ASSESSMENTS CURRENT	\$0	\$0	\$0	\$0	\$0
12	672.003 SPECIAL ASSESSMENT PENALTIES	\$0	\$0	\$0	\$0	\$0
13	672.010 INTEREST CURRENT ASSESSMENTS	\$0	\$0	\$0	\$0	\$0
14	676.000 REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0
15	675.000 UNREALIZED GAIN ON INVESTMENTS	\$0	\$0	\$0	\$0	\$0
16	687.000 REFUNDS & REBATES	\$0	\$0	\$0	\$0	\$0
17	698.000 TRANSFER IN FROM OTHER FUNDS	\$44,754	\$44,754	\$0	\$51,496	\$0
18	Total Revenues	\$44,754	\$44,754	\$0	\$51,496	\$0
19						
20	EXPENDITURES					
21	802.002 ATTORNEY SERVICES	\$0	\$0	\$0	\$0	\$0
22	803.003 ENGINEERING SERVICES	\$0	\$0	\$0	\$0	\$0
23	902.000 BANK SERVICE CHARGES	\$0	\$0	\$0	\$0	\$0
24	950.020 PRINCIPAL PAYMENTS ON JOINT VENTURE	\$22,050	\$22,050	\$0	\$0	\$36,773
25	955.000 SEPTAGE EXPENSE	\$0	\$0	\$0	\$0	\$0
26	956.000 MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
27	956.001 OPERATING & MAINTENANCE EXPENSE	\$0	\$0	\$0	\$0	\$0
28	956.002 SEPTAGE #696 EXPENSES	\$0	\$0	\$0	\$0	\$0
29	968.000 DEPRECIATION (DEPT 500 SEPTAGE)	\$0	\$0	\$0	\$0	\$0
30	968.001 DEPREC. APPLIED CONTRIB. CAPITAL	\$0	\$0	\$0	\$0	\$0
31	969.000 UNREALIZED LOSS ON INVESTMENTS	\$0	\$0	\$0	\$0	\$0
32	995.001 INTEREST AND FEES ON BONDS	\$15,415	\$15,415	\$0	\$0	\$14,723
33	995.004 FEES ON BONDS	\$800	\$800	\$0	\$0	\$0
34	Total Fund Expenditures	\$38,265	\$38,265	\$0	\$0	\$51,496
35						
36	Total Surplus (Deficit)	\$6,489	\$6,489	\$0	\$51,496	(\$51,496)
37						
38	BEGINNING YEAR FUND BALANCE: SURPLUS (DEF)	\$0	\$0	\$0	\$0	\$51,496
39	PROJECTED END YEAR FUND BAL : SURPLUS (DEF)	\$6,489	\$6,489	\$0	\$51,496	\$0
40						

	A	B	C	D	E	F
1	FUND TYPE: ENTERPRISE FUND					
2	FUND: 590 - SEWER FUND					
			2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
3	DEPT GROUP: 550 - Hope Village Water System	2010-11 Budget				
4	590-550-390.000 Fund Balance Forward	\$0	\$0	\$0	\$0	\$10,936
5						
6	REVENUES					
7	445.020 PENALTIES & INTEREST	\$0	\$0	\$300	\$300	\$0
8	450.000 USAGE & CONNECTION FEES	\$13,000	\$13,000	\$12,500	\$12,500	\$14,000
9	665.000 INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0	\$0
10	668.000 INTEREST AND FEES	\$0	\$0	\$0	\$0	\$0
11	671.000 MISC REVENUES	\$0	\$0	\$0	\$0	\$0
12	676.000 REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0
13	687.000 REFUNDS & REBATES	\$0	\$0	\$0	\$0	\$0
14	698.000 TRANSFER IN FROM OTHER FUNDS	\$8,202	\$8,202	\$7,350	\$7,350	\$0
15	Total Revenues	\$21,202	\$21,202	\$20,150	\$20,150	\$14,000
16						
17	EXPENDITURES					
18	802.002 ATTORNEY SERVICES	\$0	\$0	\$0	\$0	\$0
19	803.003 ENGINEERING SERVICES	\$0	\$0	\$0	\$0	\$0
20	902.000 BANK SERVICE CHARGES	\$0	\$0	\$0	\$0	\$0
21	956.000 MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
22	956.001 OPERATING & MAINTENANCE EXPENSE	\$10,000	\$10,000	\$7,714	\$9,214	\$10,000
23	Total Fund Expenditures	\$10,000	\$10,000	\$7,714	\$9,214	\$10,000
24						
25	Total Surplus (Deficit)	\$11,202	\$11,202	\$12,436	\$10,936	\$4,000
26						
27	BEGINNING YEAR FUND BALANCE: SURPLUS (DEF)	\$0	\$0	\$0	\$0	\$10,936
28	PROJECTED END YEAR FUND BAL : SURPLUS (DEF)	\$11,202	\$11,202	\$12,436	\$10,936	\$14,936
29						

	A	B	C	D	E	F
1	FUND TYPE: ENTERPRISE FUND					
2	FUND: 590 - SEWER FUND					
			2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
3	DEPT GROUP: 555 - LochenHeath Water System	2010-11 Budget				
4	590-555-390.000 Fund Balance Forward	\$0	\$0	\$0	\$0	(\$1,500)
5						
6	REVENUES					
7	445.020 PENALTIES & INTEREST	\$0	\$0	\$0	\$0	\$0
8	460.000 USAGE & CONNECTION FEES	\$0	\$0	\$0	\$0	\$0
9	665.000 INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0	\$0
10	668.000 INTEREST AND FEES	\$0	\$0	\$0	\$0	\$0
11	671.000 MISC REVENUES	\$0	\$0	\$0	\$0	\$0
12	676.000 REIMBURSEMENTS	\$2,500	\$2,500	\$0	\$0	\$2,500
13	687.000 REFUNDS & REBATES	\$0	\$0	\$0	\$0	\$0
14	698.000 TRANSFER IN FROM OTHER FUNDS	\$0	\$2,000	\$0	\$0	\$0
15	Total Revenues	\$2,500	\$4,500	\$0	\$0	\$2,500
16						
17	EXPENDITURES					
18	802.002 ATTORNEY SERVICES	\$0	\$0	\$0	\$0	\$0
19	803.003 ENGINEERING SERVICES	\$0	\$0	\$0	\$0	\$0
20	902.000 BANK SERVICE CHARGES	\$0	\$0	\$0	\$0	\$0
21	955.000 SEPTAGE EXPENSE	\$0	\$0	\$0	\$0	\$0
22	956.000 MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
23	956.001 OPERATING & MAINTENANCE EXPENSE	\$2,500	\$2,500	\$1,413	\$1,500	\$2,500
24	Total Fund Expenditures	\$2,500	\$2,500	\$1,413	\$1,500	\$2,500
25						
26	Total Surplus (Deficit)	\$0	\$2,000	(\$1,413)	(\$1,500)	\$0
27						
28	BEGINNING YEAR FUND BALANCE: SURPLUS (DEF)	\$0	\$0	\$0	\$0	(\$1,500)
29	PROJECTED END YEAR FUND BAL : SURPLUS (DEF)	\$0	\$2,000	(\$1,413)	(\$1,500)	(\$1,500)
30						

	A	B	C	D	E	F
1	FUND TYPE: ENTERPRISE FUND					
2	FUND: 590 - SEWER FUND					
			2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
3	DEPT GROUP: 560 - Orchard Shores Sanitary System	2010-11 Budget				
4	590-560-390.000 Fund Balance Forward	\$0	\$0	\$0	\$0	(\$3,158)
5						
6	REVENUES					
7	445.020 PENALTIES & INTEREST	\$0	\$0	\$49	\$49	\$0
8	450.000 USAGE & CONNECTION FEES	\$4,200	\$4,200	\$3,053	\$4,200	\$4,200
9	665.000 INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0	\$0
10	668.000 INTEREST AND FEES	\$0	\$0	\$0	\$0	\$0
11	671.000 MISC REVENUES	\$0	\$0	\$0	\$0	\$0
12	676.000 REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0
13	687.000 REFUNDS & REBATES	\$0	\$0	\$0	\$0	\$0
14	698.000 TRANSFER IN FROM OTHER FUNDS	\$1,711.86	\$4,000.00	\$1,628.15	\$1,628.15	\$0.00
15	Total Revenues	\$5,912	\$8,200	\$4,730	\$5,877	\$4,200
16						
17	EXPENDITURES					
18	802.002 ATTORNEY SERVICES	\$0	\$0	\$0	\$0	\$0
19	803.003 ENGINEERING SERVICES	\$0	\$0	\$0	\$0	\$0
20	902.000 BANK SERVICE CHARGES	\$0	\$0	\$0	\$0	\$0
21	955.000 SEPTAGE EXPENSE	\$3,000	\$3,000	\$0	\$0	\$3,000
22	956.000 MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
23	956.001 OPERATING & MAINTENANCE EXPENSE	\$1,100	\$1,100	\$1,100	\$9,035	\$1,100
24	Total Fund Expenditures	\$4,100	\$4,100	\$1,100	\$9,035	\$4,100
25						
26	Total Surplus (Deficit)	\$1,812	\$4,100	\$3,630	(\$3,158)	\$100
27						
28	BEGINNING YEAR FUND BALANCE: SURPLUS (DEF)	\$0	\$0	\$0	\$0	(\$3,158)
29	PROJECTED END YEAR FUND BAL : SURPLUS (DEF)	\$1,812	\$4,100	\$3,630	(\$3,158)	(\$3,058)
30						

	A	B	C	D	E	F
1	FUND TYPE: ENTERPRISE FUND					
2	FUND: 590 - SEWER FUND					
			2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget
3	DEPT GROUP: 565 - LochenHeath Sanitary System	2010-11 Budget				
4	590-565-390.000 Fund Balance Forward	\$0	\$0	\$0	\$0	\$0
5						
6	REVENUES					
7	445.020 PENALTIES & INTEREST	\$0	\$0	\$49	\$49	\$0
8	460.000 USAGE & CONNECTION FEES	\$0	\$0	\$0	\$0	\$0
9	665.000 INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0	\$0
10	668.000 INTEREST AND FEES	\$0	\$0	\$0	\$0	\$0
11	671.000 MISC REVENUES	\$0	\$0	\$0	\$0	\$0
12	676.000 REIMBURSEMENTS	\$500	\$500	\$0	\$0	\$500
13	687.000 REFUNDS & REBATES	\$0	\$0	\$0	\$0	\$0
14	698.000 TRANSFER IN FROM OTHER FUNDS	\$0	\$1,750	\$0	\$0	\$0
15	Total Revenues	\$500	\$2,250	\$49	\$49	\$500
16						
17	EXPENDITURES					
18	802.002 ATTORNEY SERVICES	\$0	\$0	\$0	\$0	\$0
19	803.003 ENGINEERING SERVICES	\$0	\$0	\$0	\$0	\$0
20	902.000 BANK SERVICE CHARGES	\$0	\$0	\$0	\$0	\$0
21	956.000 MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
22	956.001 OPERATING & MAINTENANCE EXPENSE	\$500	\$500	\$500	\$1,397	\$500
23	Total Fund Expenditures	\$500	\$500	\$500	\$1,397	\$500
24						
25	Total Surplus (Deficit)	\$0	\$1,750	(\$451)	(\$1,348)	\$0
26						
27	BEGINNING YEAR FUND BALANCE: SURPLUS (DEF)	\$0	\$0	\$0	\$0	\$0
28	PROJECTED END YEAR FUND BAL : SURPLUS (DEF)	\$0	\$1,750	(\$451)	(\$1,348)	\$0