

Month: 6/3/2014-Final Approved	Actual 12/13	Budget 13/14	Budget 13/14	March 13/14	Requested	Recommended	NOTES
Fund Type: 1.1 GENERAL FUND	Last year	Original	Amended	Actual			
Fund: 101 - GENERAL FUND							
Revenues							
Dept: 000							
402.000 CURRENT PROPERTY TAXES	\$ 210,451.00	\$ 204,203.00	\$ 204,203.00	\$ 185,892.00	\$ -	\$ 214,300.00	First draft started 3/14/14 JBZ Second draft 4/3/14 JBZ
403.000 STATE SHARED SALES TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Changes on Insurance 4/18/14 JBZ
412.000 PERSONAL PROP TAXES	\$ -	\$ 10,876.00	\$ 10,876.00	\$ 10,261.00	\$ -	\$ 10,467.00	4/26/14 changes from Budget Meeting and other
420.000 DELQUENT PERS PROP TAX	\$ 646.00	\$ 1,000.00	\$ 1,000.00	\$ 160.00	\$ -	\$ 500.00	5/16/14 Changes from Work session 5/15/14/Treasurer split
423.000 ANY AND ALL OTHER TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5/28/14 changes from 5/27/14 budget meeting
445.000 CURRENT TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6/1/14 update page 8 Planning SS /401k
445.020 PENALTIES& INTEREST	\$ 1,436.00	\$ 300.00	\$ 300.00	\$ 522.00	\$ -	\$ 500.00	0
446.000 DEL PERS INTEREST & PENALTY	\$ 917.00	\$ 1,200.00	\$ 1,200.00	\$ 66.00	\$ -	\$ 300.00	0
447.000 ADMINISTRATIVE FEE 1%	\$ 95,923.00	\$ 103,264.00	\$ 103,264.00	\$ 96,723.00	\$ -	\$ 102,059.00	0
448.000 CABLE TV FEE	\$ 75,815.00	\$ 77,432.00	\$ 77,432.00	\$ 59,829.00	\$ 82,224.00	\$ 82,224.00	0
465.000 PASSPORT FEES	\$ 2,225.00	\$ 2,800.00	\$ 2,800.00	\$ 2,345.00	\$ -	\$ 3,000.00	0
477.000 LICENSES & PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
480.000 BUSINESS LICENSE & PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
574.000 ST SHARED SALES TAX	\$ 321,850.00	\$ 327,775.00	\$ 327,775.00	\$ 221,392.00	\$ -	\$ 335,358.00	state treasurer web site 14=165528+ 15=169830=\$335,358.
577.000 SWAMP TAX	\$ 739.00	\$ 750.00	\$ 750.00	\$ 690.00	\$ -	\$ 750.00	0
602.000 GRANTS	\$ 30,392.00	\$ -	\$ -	\$ 16,892.00	\$ -	\$ -	GTB Money for water Engineering 2014
607.000 CHARGES FOR SERVICES	\$ 255.00	\$ 250.00	\$ 250.00	\$ 66.00	\$ -	\$ 200.00	0
607.001 WIRELESS TOWERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
608.000 ZONING ORDINANCES	\$ 358.00	\$ -	\$ -	\$ -	\$ -	\$ -	0
608.001 Zoning Fees	\$ 3,623.00	\$ 53,500.00	\$ 53,500.00	\$ 70,898.00	\$ -	\$ 15,000.00	Meijer + other new developments
609.000 ZONING BOARD OF APPEALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
610.000 Revenues for Escrow Account	\$ 568.00	\$ 500.00	\$ 500.00	\$ 914.00	\$ -	\$ 500.00	0
631.000 CONS INDUSTRY ANNUAL MAINT FEE	\$ 6,785.00	\$ -	\$ -	\$ -	\$ -	\$ 6,785.00	Metro Act 48 ROW/road use only

643.000 CEMETARY lot &plots	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
665.000 INTEREST ON INVESTMENTS	\$ 374.00	\$ 250.00	\$ 250.00	\$ 1,701.00	\$ -	\$ 1,800.00	0	
665.001 INTEREST SEPTAGE RECEIVED	\$ -	\$ -	\$ -	\$ 1,529.00	\$ -	\$ 1,500.00	Septage plant pay back to Townships for loan	
667.000 RENT-PARKS	\$ 1,120.00	\$ 500.00	\$ 500.00	\$ (5.00)	\$ -	\$ 200.00	Question this	
671.000 MISC REVENUES	\$ (745.00)	\$ -	\$ -	\$ 39.00	\$ -	\$ -	0	
671.010 CIVIL INFRACTION FEES	\$ -	\$ -	\$ -	\$ 250.00	\$ -	\$ -	0	
672.000 ASSESSMENTS CURRENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	
672.010 INTEREST CURRENT ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	
672.020 PREPAID ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	
673.000 SALES OF FIXED ASSETS	\$ 7,638.00	\$ -	\$ -	\$ -	\$ -	\$ -	0	
676.000 REIMBURSEMENTS	\$ 23,595.00	\$ 27,000.00	\$ 27,000.00	\$ 12,241.00	\$ -	\$ 27,000.00	election cost & Metro fire	
676.701 REIMBURSEMENTS FROM 701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	
687.000 REFUNDS & REBATES	\$ 2,137.00	\$ -	\$ -	\$ 1,720.00	\$ -	\$ 1,500.00	0	
698.000 TRANS IN FRM OTHER FUNDS	\$ 17,035.00	\$ -	\$ -	\$ -	\$ -	\$ -	0	
Dept: 000	\$ 803,137.00	\$ 811,600.00	\$ 811,600.00	\$ 684,125.00	\$ -	\$ 803,943.00	\$ 803,943.00	
Dept: 101 TOWNSHIP BOARD OF TRUSTEES								
602.000 GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	
TOWNSHIP BOARD OF TRUSTEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	
Total Revenues	\$ 803,137.00	\$ 811,600.00	\$ 811,600.00	\$ 684,125.00	\$ -	\$ -	0	
Expenditures								
Dept: 000								
465.001 POSTAGE FOR PASSPORTS	\$ 379.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 400.00	0	
802.000 COMMUNITY POLICING CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	
902.000 BANK CHARGES	\$ 114.00	\$ -	\$ -	\$ -	\$ -	\$ -	0	
946.000 CHERRY CAPITAL CABLE FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	
953.001 DISBURSED BURIAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	
956.000 MISCELLANEOUS	\$ (29.00)	\$ -	\$ -	\$ -	\$ -	\$ -	0	
964.000 REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	
976.000 POLICING CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	

992.000 CONTINGENCY	\$ 520.00	\$ 20,000.00	\$ 3,633.00	\$ -	\$ 20,000.00	\$ 70,000.00	Passable twp Hall / Future staff increase?
994.000 TC TALUS CONTRACT SERVICES	\$ 503.00	\$ 600.00	\$ 600.00	\$ 775.00	\$ 800.00	\$ 800.00	0
995.000 SENIOR CENTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
996.000 GYPSY MOTH PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
997.300 FOURTH OF JULY FIREWORKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
998.000 GT COUNTY ROAD COMMISION Brine	\$ -	\$ 1,013.00	\$ 1,013.00	\$ 838.00	\$ -	\$ 1,520.00	Brine gravel roads 2014 cost from county
999.000 TRANSFER TO OTHER FUNDS	\$ 28,032.00	\$ -	\$ 6,872.00	\$ 10,508.00	\$ -	\$ -	Does not require budget
						\$ 72,720.00	\$ 72,720.00
Dept: 000	\$ 29,519.00	\$ 22,113.00	\$ 12,618.00	\$ 11,346.00	\$ -		0
Dept: 101 TOWNSHIP BOARD OF TRUSTEES							
702.000 SALARIES	\$ 23,500.00	\$ 24,000.00	\$ 24,000.00	\$ 16,012.00	\$ -	\$ 24,000.00	0
703.000 WAGES DEPUTY/SEC/PRT TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
703.001 SECRETARY	\$ 26,666.00	\$ 27,414.00	\$ 27,414.00	\$ 19,766.00	\$ 27,414.00	\$ 28,614.00	meeting minutes/ Healthcare increase 3% increase is \$822
703.002 TOWNSHIP MANAGER	\$ 53,452.00	\$ -	\$ -	\$ -	\$ -	\$ -	0
705.001 PER DIEM TRUSTEES	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$50 per extra meetings
710.000 UNEMPLOYMENT EXPENSE	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	0
714.000 FICA LOCAL SHARE	\$ 7,062.00	\$ 3,932.00	\$ 3,932.00	\$ 2,645.00	\$ 3,932.00	\$ 4,000.00	0
726.000 SUPPLIES & POSTAGE	\$ 2,787.00	\$ 4,000.00	\$ 4,000.00	\$ 902.00	\$ -	\$ 3,000.00	Printer paper office supplies
801.000 ACCOUNTING & AUDIT	\$ 26,098.00	\$ 20,000.00	\$ 20,000.00	\$ 12,000.00	\$ 14,000.00	\$ 12,000.00	New Audit bid \$9900.00 + during year assistance
801.001 INTERNAL ACCOUNTANT	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 7,380.00	\$ 10,000.00	\$ 7,000.00	internal accountant
802.001 ATTORNEY SERVICES LITIGATION	\$ 1,141.00	\$ 3,000.00	\$ 3,000.00	\$ 1,169.00	\$ 3,000.00	\$ 3,000.00	0
802.002 ATTORNEY SERVICES	\$ 30,295.00	\$ 16,500.00	\$ 16,500.00	\$ 12,466.00	\$ 16,500.00	\$ 17,000.00	Checking Jocks retainer amount JBZ
802.004 CONTRACTED EMPLOYEE SERVICES	\$ -	\$ 2,800.00	\$ 2,800.00	\$ -	\$ 2,800.00		Included in secretary pay/2014/15
802.005 CONTRACTED COMMUNITY SERVICES	\$ -	\$ -	\$ 2,892.00	\$ 2,892.00	\$ -	\$ -	
803.000 PLANNER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
803.001 PLANNING CONSULTANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
803.003 ENGINEERING SERVICES	\$ 390.00	\$ 35,000.00	\$ 35,000.00	\$ 1,271.00	\$ 63,000.00	\$ 30,000.00	Eng of record general & water planning \$15000.New township hall 15K Not in budget Parks project manager\$45000 for grant management

804.000 SOFTWARE SUPPORT & PROCESSING	\$ 2,734.00	\$ 5,900.00	\$ 5,900.00	\$ 4,588.00	\$ 22,960.00	\$ 18,495.00	web mtc \$2500 +it annual lease supportA \$15993 M\$1332.75 cloud+on supportA\$11568 Server +Desktop A\$4425 Netonecom Goes away with new system
807.001 DDA Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
855.000 ACME NEWSLETTER	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 2,000.00	\$ -	four times per year
860.000 TRAVEL & MILEAGE	\$ 120.00	\$ 1,500.00	\$ 1,500.00	\$ 14.00	\$ 1,000.00	\$ 1,000.00	MTA, training Trustees
874.000 RETIREMENT/PENSION	\$ 2,667.00	\$ 2,740.00	\$ 2,740.00	\$ 2,667.00	\$ 2,740.00	\$ 2,861.00	Secretary 401 k expence
900.000 PUBLICATIONS	\$ 1,754.00	\$ 1,800.00	\$ 1,800.00	\$ 1,284.00	\$ 1,800.00	\$ 1,800.00	0
910.000 INSURANCE	\$ 14,562.00	\$ 5,025.00	\$ 5,705.00	\$ 4,860.00	\$ 6,000.00	\$ 6,600.00	Secretary Health Insurance includes 20% cost Increase
946.000 CHERRY CAPITAL CABLE FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
946.001 SUPPLIES/POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
956.000 MISCELLANEOUS	\$ 106.00	\$ -	\$ -	\$ -	\$ -	\$ -	0
958.000 EDUCATION/TRAINING/CONVENTIONS	\$ 301.00	\$ 1,000.00	\$ 1,000.00	\$ 131.00	\$ -	\$ 1,000.00	0
960.000 dues subcriptions	\$ 5,735.00	\$ 800.00	\$ 800.00	\$ 351.00	\$ -	\$ 5,350.00	MTA Membership (2014 June rate Based on Tax base)
965.000 TWP CLEAN UP DAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
TOWNSHIP BOARD OF TRUSTEES	\$ 199,370.00	\$ 176,911.00	\$ 180,483.00	\$ 90,398.00	\$ -	\$ -	
						\$ 166,220.00	\$ 166,220.00
Dept: 171 SUPERVISOR EXPENDITURES							
702.000 SALARIES	\$ 30,000.00	\$ 37,000.00	\$ 37,000.00	\$ 25,481.00	\$ -	\$ 37,000.00	0
714.000 FICA LOCAL SHARE	\$ 2,339.00	\$ 2,812.00	\$ 2,812.00	\$ 1,949.00	\$ -	\$ 2,812.00	0
726.000 SUPPLIES & POSTAGE	\$ 105.00	\$ -	\$ -	\$ -	\$ -	\$ 200.00	0
860.000 TRAVEL & MILEAGE	\$ 54.00	\$ 500.00	\$ 500.00	\$ 212.00	\$ -	\$ 500.00	MTA ,Other county State meetings
874.000 RETIREMENT/PENSION	\$ 1,212.00	\$ 2,159.00	\$ 2,159.00	\$ 1,212.00	\$ -	\$ 3,700.00	0
910.000 INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none required
956.000 MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
958.000 EDUCATION/TRAINING/CONVENTIONS	\$ 69.00	\$ 1,500.00	\$ 1,500.00	\$ 291.00	\$ -	\$ 1,500.00	Attend MTA convention Grand Rapids 3 days
992.000 CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
						\$ 45,712.00	\$ 45,712.00
SUPERVISOR EXPENDITURES	\$ 33,779.00	\$ 43,971.00	\$ 43,971.00	\$ 29,145.00	\$ -	\$ -	0

Dept: 191 ELECTION EXPENDITURES									
702.000 SALARIES	\$ 7,396.00	\$ 9,600.00	\$ 9,600.00	\$ 3,533.00	\$ -	\$ 11,000.00		general election &primary / four elections planned	
714.000 FICA LOCAL SHARE	\$ 22.00	\$ -	\$ -	\$ (155.00)	\$ -	\$ -		0	
726.000 SUPPLIES & POSTAGE	\$ 4,915.00	\$ 3,500.00	\$ 3,500.00	\$ 1,639.00	\$ 5,000.00	\$ 4,000.00		Election material/ Absence Applications	
900.000 PUBLICATIONS	\$ 411.00	\$ 500.00	\$ 500.00	\$ 319.00	\$ -	\$ 700.00		official announcements RE	
956.000 MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0	
992.000 CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0	
ELECTION EXPENDITURES	\$ 12,744.00	\$ 13,600.00	\$ 13,600.00	\$ 5,336.00	\$ -	\$ 15,700.00	\$ 15,700.00	0	
Dept: 209 ASSESSOR'S EXPENDITURES									
702.000 SALARIES	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 3,333.00	\$ -	\$ 5,000.00		0	
714.000 FICA LOCAL SHARE	\$ 382.00	\$ 383.00	\$ 383.00	\$ 255.00	\$ -	\$ 383.00		0	
726.000 SUPPLIES & POSTAGE	\$ 2,503.00	\$ 2,600.00	\$ 2,600.00	\$ 1,837.00	\$ 2,800.00	\$ 2,500.00		0	
803.002 ASSESSING CONTRACT SERVICES	\$ 31,150.00	\$ 28,750.00	\$ 28,750.00	\$ 19,700.00	\$ 28,750.00	\$ 30,000.00		\$2500 per month Contract	
803.004 ASSESSOR'S EVALUATION SERVICES	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 120.00	\$ 1,500.00	\$ 1,000.00		talk to Dawn on this	
804.000 SOFTWARE SUPPORT & PROCESSING	\$ 1,680.00	\$ 2,000.00	\$ 2,000.00	\$ 1,673.00	\$ -	\$ 2,000.00		0	
860.000 TRAVEL & MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0	
900.000 PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0	
956.000 MISCELLANEOUS	\$ 140.00	\$ 180.00	\$ 180.00	\$ -	\$ 150.00	\$ 150.00		0	
ASSESSOR'S EXPENDITURES	\$ 40,855.00	\$ 39,913.00	\$ 39,913.00	\$ 26,918.00	\$ -	\$ 41,033.00	\$ 41,033.00	0	
Dept: 215 CLERK'S EXPENDITURES									
702.000 SALARIES	\$ 37,018.00	\$ 37,008.00	\$ 37,008.00	\$ 25,621.00	\$ -	\$ 37,008.00		0	
703.000 WAGES DEPUTY/SEC/PRT TIME	\$ 16,587.00	\$ 14,144.00	\$ 14,144.00	\$ 12,564.00	\$ -	\$ 16,640.00		20 hours per week at \$16.00 per hour	
714.000 FICA LOCAL SHARE	\$ 4,066.00	\$ 3,888.00	\$ 3,888.00	\$ 2,062.00	\$ -	\$ 4,105.00		0	
726.000 SUPPLIES & POSTAGE	\$ 2,403.00	\$ 1,800.00	\$ 1,800.00	\$ 812.00	\$ 1,500.00	\$ 1,500.00		0	
804.000 SOFTWARE SUPPORT & PROCESSING	\$ 2,805.00	\$ 3,000.00	\$ 3,000.00	\$ 2,696.00	\$ 3,000.00	\$ 3,000.00		0	
860.000 TRAVEL & MILEAGE	\$ 177.00	\$ 1,000.00	\$ 1,000.00	\$ 609.00	\$ 1,000.00	\$ 1,000.00		0	
874.000 RETIREMENT/PENSION	\$ 3,530.00	\$ 2,339.00	\$ 2,339.00	\$ 3,530.00	\$ -	\$ 5,600.00		10% of wages paid	

910.000 INSURANCE	\$ 1,595.00	\$ 8,400.00	\$ 9,783.00	\$ 8,405.00	\$ 10,000.00	\$ 11,200.00		clerk only health insurance has a projected 20% esalator \$3124.44--8.45% increase
956.000 MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
958.000 EDUCATION/TRAINING/CONVENTIONS	\$ 5,049.00	\$ 1,500.00	\$ 1,500.00	\$ 291.00	\$ 1,500.00	\$ 1,500.00		Election Training up dates + Mta conv
CLERK'S EXPENDITURES	\$ 73,230.00	\$ 73,079.00	\$ 74,462.00	\$ 56,590.00	\$ -	\$ 81,553.00	\$ 81,553.00	0
Dept: 247 BOARD OF REVIEW								
702.000 SALARIES	\$ 585.00	\$ 800.00	\$ 800.00	\$ -	\$ -	\$ 800.00		0
714.000 FICA LOCAL SHARE	\$ 45.00	\$ 61.00	\$ 61.00	\$ -	\$ -	\$ 61.00		0
900.000 PUBLICATIONS	\$ 90.00	\$ 200.00	\$ 200.00	\$ -	\$ -	\$ 100.00		0
956.000 MISCELLANEOUS	\$ 75.00	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ -		0
BOARD OF REVIEW	\$ 795.00	\$ 1,161.00	\$ 1,161.00	\$ -	\$ -	\$ 961.00	\$ 961.00	0
Dept: 253 TREASURER'S EXPENDITURES								
702.000 SALARIES	\$ 34,510.00	\$ 34,510.00	\$ 34,510.00	\$ 23,892.00	\$ -	\$ 25,159.00		0
703.000 WAGES DEPUTY/SEC/PRT TIME	\$ 12,002.00	\$ 15,808.00	\$ 15,808.00	\$ 10,833.00	\$ -	\$ 25,159.00		25 hours per week,salary position for about 1300hours
714.000 FICA LOCAL SHARE	\$ 3,536.00	\$ 3,825.00	\$ 3,825.00	\$ 2,622.00	\$ -	\$ 3,825.00		0
726.000 SUPPLIES & POSTAGE	\$ 3,538.00	\$ 5,000.00	\$ 5,000.00	\$ 2,625.00	\$ -	\$ 5,000.00		Process and mailing tax bills
801.000 ACCOUNTING & AUDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
804.000 SOFTWARE SUPPORT & PROCESSING	\$ 1,884.00	\$ 2,560.00	\$ 2,560.00	\$ 898.00	\$ -	\$ 1,000.00		BS&A Updates
860.000 TRAVEL & MILEAGE	\$ 1,171.00	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ 500.00		0
874.000 RETIREMENT/PENSION	\$ 1,394.00	\$ 2,012.00	\$ 2,012.00	\$ 1,394.00	\$ -	\$ 3,451.00		0
900.000 PUBLICATIONS	\$ 56.00	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ 100.00		0
910.000 INSURANCE	\$ 2,352.00	\$ 1,340.00	\$ 1,340.00	\$ 1,120.00	\$ -	\$ 2,500.00		insurance <b>New treasurer+20% cost increase</b>
930.000 REPAIRS & MAINT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
956.000 MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
958.000 EDUCATION/TRAINING/CONVENTIONS	\$ 553.00	\$ 1,000.00	\$ 1,000.00	\$ 291.00	\$ -	\$ 1,000.00		0
TREASURER'S EXPENDITURES	\$ 60,996.00	\$ 66,655.00	\$ 66,655.00	\$ 43,675.00	\$ -	\$ 67,694.00	\$ 67,694.00	0
Dept: 265 TOWNHALL EXPENDITURES								
726.000 SUPPLIES & POSTAGE	\$ 3,628.00	\$ 3,000.00	\$ 3,000.00	\$ 1,657.00	\$ 2,700.00	\$ 2,400.00		0

850.000 TELEPHONE	\$ 2,554.00	\$ 3,000.00	\$ 3,000.00	\$ 1,640.00	\$ -	\$ -		covered under Internet
851.000 CABLE INTERNET SERVICES	\$ 1,953.00	\$ 1,500.00	\$ 1,500.00	\$ 1,210.00	\$ 4,500.00	\$ 4,500.00		All Telco and internet included with IP phone system
860.000 TRAVEL & MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
920.000 ELECTRIC UTILITIES TOWNHALL	\$ 10,836.00	\$ 8,500.00	\$ 8,500.00	\$ 6,068.00	\$ 9,000.00	\$ 9,500.00		0
921.000 STREET LIGHTS	\$ 11,447.00	\$ 10,800.00	\$ 10,800.00	\$ 7,069.00	\$ 12,000.00	\$ 12,000.00		0
922.000 MICH CON GAS	\$ 2,770.00	\$ 3,500.00	\$ 3,500.00	\$ 1,878.00	\$ 4,500.00	\$ 4,000.00		0
923.000 SEWER TOWNSHIP HALL	\$ 810.00	\$ 900.00	\$ 900.00	\$ 360.00	\$ -	\$ 900.00		0
930.000 REPAIRS & MAINT	\$ 18,239.00	\$ 18,500.00	\$ 18,500.00	\$ 3,708.00	\$ 15,000.00	\$ 7,000.00		copier mtce, mats, water,
956.000 MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
970.000 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
985.000 SKATING RINK MAINT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
TOWNHALL EXPENDITURES	\$ 52,237.00	\$ 49,700.00	\$ 49,700.00	\$ 23,590.00	\$ -	\$ -		0
						\$ 40,300.00	\$ 40,300.00	
Dept: 276 CEMETARY MAINTENANCE								
930.000 REPAIRS & MAINT	\$ 242.00	\$ -	\$ -	\$ -	\$ -	\$ -		0
CEMETARY MAINTENANCE	\$ 242.00	\$ -	\$ -	\$ -	\$ -	\$ -		0
Dept: 301 POLICING CONTRACT SERVICES								
802.000 COMMUNITY POLICING CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
POLICING CONTRACT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
Dept: 410 PLANNING & ZONING EXPENDITURES								
702.000 SALARIES	\$ 774.00	\$ -	\$ -	\$ -	\$ -	\$ -		0
702.001 OFFICE & PLANNING COORDINATOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
702.002 ZONING ADMIN SALARY	\$ 14,493.00	\$ 25,875.00	\$ 25,875.00	\$ 17,215.00	\$ 36,400.00	\$ 27,300.00		17.5x30hours=525x52w=\$27300
703.000 WAGES DEPUTY/SEC/PRT TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
705.000 PER DIEM PLANNING/ZBA	\$ 10,553.00	\$ 13,600.00	\$ 13,600.00	\$ 5,296.00	\$ -	\$ 13,600.00		16mx700lp x special sub committee cost
714.000 FICA LOCAL SHARE	\$ 1,993.00	\$ 2,089.00	\$ 2,089.00	\$ 1,722.00	\$ -	\$ 2,074.00		0
726.000 SUPPLIES & POSTAGE	\$ 712.00	\$ 1,000.00	\$ 1,000.00	\$ 69.00	\$ 250.00	\$ 400.00		Mailings on Zoning issues not charged to Escrow accounts
802.000 COMMUNITY POLICING CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
802.001 ATTORNEY SERVICES LITIGATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0

802.002 ATTORNEY SERVICES	\$ 12,485.00	\$ 20,000.00	\$ 20,000.00	\$ 8,299.00	\$ 18,000.00	\$ 18,000.00	0
803.000 PLANNER SERVICES	\$ 6,125.00	\$ 50,000.00	\$ 50,000.00	\$ 560.00	\$ 30,000.00	\$ 20,000.00	vgt site inspection B&R + Gosling Czubak
803.001 PLANNING CONSULTANT	\$ 72,035.00	\$ 27,000.00	\$ 33,000.00	\$ 23,189.00	\$ 30,000.00	\$ 30,000.00	retainer 9k =other Township projects
803.003 ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
804.000 SOFTWARE SUPPORT & PROCESSING	\$ -	\$ 500.00	\$ 500.00	\$ 89.00	\$ 500.00	\$ 400.00	0
860.000 TRAVEL & MILEAGE	\$ 93.00	\$ 500.00	\$ 500.00	\$ 343.00	\$ 500.00	\$ 500.00	Nikki
874.000 RETIREMENT/PENSION	\$ -	\$ 2,587.00	\$ 2,587.00	\$ -	\$ -	\$ 2,730.00	nikki
900.000 PUBLICATIONS	\$ 1,394.00	\$ 1,200.00	\$ 1,200.00	\$ 1,224.00	\$ 2,000.00	\$ 2,500.00	Record Eagle Ad for public hearings on Ordinance up dates
910.000 INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
949.000 RENTAL OF SPACE	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 250.00	off site meeting
956.000 MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
958.000 EDUCATION/TRAINING/CONVENTIONS	\$ 2,857.00	\$ 3,000.00	\$ 3,000.00	\$ 1,055.00	\$ -	\$ 2,000.00	Citizens planner classes 4
960.000 dues subcriptions	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ -	\$ 350.00	0
964.000 REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
PLANNING & ZONING EXPENDITURES	\$ 123,864.00	\$ 148,701.00	\$ 154,701.00	\$ 59,411.00	\$ -	\$ -	0
Dept: 750 MAINT & PARKS EXPENDITURES							
702.000 SALARIES	\$ 46,999.00	\$ 47,660.00	\$ 47,660.00	\$ 33,023.00	\$ -	\$ 47,660.00	?health care cost increase
703.000 WAGES DEPUTY/SEC/PRT TIME	\$ 6,057.00	\$ 6,500.00	\$ 6,500.00	\$ 6,877.00	\$ 10,000.00	\$ 8,000.00	insurance took 4% of wages \$438.96 10.00 per h x 400 hours x 2=8000
704.000 WAGES PARK MAINT SUPRVS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
714.000 FICA LOCAL SHARE	\$ 3,575.00	\$ 3,623.00	\$ 3,623.00	\$ 2,593.00	\$ -	\$ 4,230.00	0
726.000 SUPPLIES & POSTAGE	\$ 2,321.00	\$ 2,000.00	\$ 2,000.00	\$ 166.00	\$ 800.00	\$ 1,000.00	TP/Towels/Plastic trash bags for Parks
860.000 TRAVEL & MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
874.000 RETIREMENT/PENSION	\$ 4,703.00	\$ 4,766.00	\$ 4,766.00	\$ 4,703.00	\$ -	\$ 4,766.00	0
910.000 INSURANCE	\$ 7,930.00	\$ 8,085.00	\$ 9,517.00	\$ 7,991.00	\$ -	\$ 9,100.00	health insurance Tom includes 20% cost increase
930.000 REPAIRS & MAINT	\$ 31,368.00	\$ 25,145.00	\$ 25,145.00	\$ 16,931.00	\$ -	\$ 34,875.00	See sheet parks details
930.001 PARK EQUIP MAINT	\$ -	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 3,500.00	\$ 3,500.00	replacement of tables /grills



956.000 MISCELLANEOUS	\$ 6,839.00	\$ 6,500.00	\$ 6,500.00	\$ 2,369.00	\$ 5,000.00	\$ 2,500.00		e-coli beach testing?\$2000 Plus volunteer recruitment\$500
970.000 CAPITAL OUTLAY	\$ 3,491.00	\$ -	\$ -	\$ -	\$ -	\$ -		0
MAINT & PARKS EXPENDITURES	\$ 113,283.00	\$ 107,779.00	\$ 109,211.00	\$ 74,653.00	\$ -	\$ 115,631.00	\$ 115,631.00	0
Dept: 861 RETIREMENT/PENSION								
874.000 RETIREMENT/PENSION					\$ -			
RETIREMENT/PENSION	\$ 1,410.00	\$ 1,000.00	\$ 1,000.00	\$ 470.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	cost paid to manage plan New vendor being looked at401k
Dept: 862 FICA LOCAL UNIT								
714.000 FICA LOCAL SHARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
FICA LOCAL UNIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
Dept: 865 INSURANCE								
910.000 INSURANCE	\$ 10,929.00	\$ 15,000.00	\$ 15,000.00	\$ 11,035.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	Libility Property insurance/MML +Workmans compensation \$11035 Libility \$1600 Workmans comp
INSURANCE								
Dept: 866 SELF INSURANCE								
910.000 INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
SELF INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
Dept: 900 MISC								
969.000 UNREALIZED LOSS ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
MISC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
Dept: 966 TRANSFER TO OTHER FUNDS								
999.000 TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
Dept: 970 CAPITAL IMPROVEMENTS								
750.000 MAINT & PARKS EXPENDITURES	\$ 49,535.00	\$ -	\$ -	\$ -	\$ -	\$ -		0
971.000 TOWNSHIP BOARD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
972.000 SUPERVISOR'S CAPITAL IMPROVEME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
973.000 CLERK'S CAPITAL	\$ -	\$ 2,867.00	\$ 2,867.00	\$ -	\$ 2,000.00			0
974.000 ELECTIONS CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
975.000 TWNHALL CAPITAL IMPROVE	\$ 1,110.00	\$ 13,800.00	\$ 13,800.00	\$ -	\$ 13,800.00			Server /Computers to be completed in May 2014
977.000 TREASURER CAPITAL IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
CAPITAL IMPROVEMENTS	\$ 50,645.00	\$ 16,667.00	\$ 16,667.00	\$ -	\$ -	\$ -	\$ -	0
Total Expenditures	\$ 803,898.00	\$ 776,250.00	\$ 779,142.00	\$ 432,567.00	\$ -	\$ -	\$ 782,828.00	Total expences General fund 101

GENERAL FUND	\$ (761.00)	\$ 35,350.00	\$ 32,458.00	\$ 251,558.00	\$ -	\$ -		\$ 21,115.00
GENERAL FUND	\$ (761.00)	\$ 35,350.00	\$ 32,458.00	\$ 251,558.00	\$ -	\$ -		
Fund Type: 1.2 SPECIAL REVENUE FUNDS								
<b>Fund: 206 - FIRE FUND</b>								
Revenues								
Dept: 000								
402.000 CURRENT PROPERTY TAXES	\$ 656,942.00	\$ 88,025.00	\$ 88,025.00	\$ 241,082.00	\$ -	\$ 705,178.00		Fire \$620557 Ambulance \$84621
402.001 VOTED MILLAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
412.000 PERSONAL PROP TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
420.000 DELQUENT PERS PROP TAX	\$ 175.00	\$ -	\$ -	\$ -	\$ -	\$ -		0
423.000 ANY AND ALL OTHER TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
445.000 CURRENT TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
445.020 PENALTIES& INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
446.000 DEL PERS INTEREST & PENALTY	\$ 30.00	\$ -	\$ -	\$ -	\$ -	\$ -		0
665.000 INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
671.000 MISC REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
672.000 ASSESSMENTS CURRENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
676.000 REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
698.000 TRANS IN FRM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,190.00		Might need to transfer in \$ from general fund mid year.
699.000 APPROPRIATIONS MISC INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
Dept: 000	\$ 657,147.00	\$ 88,025.00	\$ 88,025.00	\$ 241,082.00	\$ -	\$ -		0
Total Revenues	\$ 657,147.00	\$ 88,025.00	\$ 88,025.00	\$ 241,082.00	\$ -	\$ -		0
Expenditures								
Dept: 000								
702.000 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
714.000 FICA LOCAL SHARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
802.004 CONTRACTED EMPLOYEE SERVICES	\$ 75,770.00	\$ 83,500.00	\$ 83,500.00	\$ 50,513.00	\$ 85,810.00	\$ 85,810.00		Ambulance
805.000 METRO FIRE CONTRACT	\$ 579,871.00	\$ -	\$ -	\$ 173,429.00	\$ -	\$ 620,557.00		2013/14 budget of \$610167.01 Increase caused by taxable value
850.000 TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
874.000 RETIREMENT/PENSION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
						\$ 706,368.00	\$ 706,368.00	

910.000 INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
920.000 ELECTRIC UTILITIES TOWNHALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
922.000 MICH CON GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
930.000 REPAIRS & MAINT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
956.000 MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
964.000 REIMBURSEMENTS	\$ 2,249.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
970.000 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Dept: 000	\$ 657,890.00	\$ 83,500.00	\$ 83,500.00	\$ 223,942.00	\$ -	\$ -	\$ -	0
805.000 METRO FIRE CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 706,367.00	\$ 706,367.00	Metro Expences
923.000 SEWER TOWNSHIP HALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
TOWNHALL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Dept: 336 FIRE FUND CONTRACT								
804.000 SOFTWARE SUPPORT & PROCESSING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
805.000 METRO FIRE CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
FIRE FUND CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Dept: 861 RETIREMENT/PENSION								
805.000 METRO FIRE CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
RETIREMENT/PENSION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Dept: 865 INSURANCE								
956.000 MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Total Expenditures	\$ 657,890.00	\$ 83,500.00	\$ 83,500.00	\$ 223,942.00	\$ -	\$ -	\$ -	0
FIRE FUND	\$ (743.00)	\$ 4,525.00	\$ 4,525.00	\$ 17,140.00	\$ -	\$ -	\$ -	0
<b>Fund: 207 - POLICE PROTECTION</b>								
Revenues								
Dept: 000								
402.000 CURRENT PROPERTY TAXES	\$ 40,939.00	\$ 43,823.00	\$ 43,823.00	\$ 39,524.00	\$ -	\$ 43,000.00		money from fund balance reserved \$27000.00
412.000 PERSONAL PROP TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
420.000 DELQUENT PERS PROP TAX	\$ 47.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
443.000 LIQUOR LICENSE FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
445.020 PENALTIES& INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0

446.000 DEL PERS INTEREST & PENALTY	\$ 9.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	
665.000 INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	
671.000 MISC REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,846.00		Money from Fund Balance reserve	
676.000 REIMBURSEMENTS	\$ (281.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	
698.000 TRANS IN FRM OTHER FUNDS	\$ 8,495.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ -	\$ 8,500.00		0	
Dept: 000	\$ 49,209.00	\$ 52,323.00	\$ 52,323.00	\$ 48,024.00	\$ -	\$ -		0	
Total Revenues	\$ 49,209.00	\$ 52,323.00	\$ 52,323.00	\$ 48,024.00	\$ -	\$ 78,346.00	\$ 78,346.00	0	
Expenditures									
Dept: 000									
802.000 COMMUNITY POLICING CONTRACT	\$ 74,161.00	\$ 78,678.00	\$ 78,678.00	\$ 56,084.00	\$ -	\$ 78,000.00		is 3% increase from last year actual cost	
850.000 TELEPHONE	\$ -	\$ 552.00	\$ 552.00	\$ -	\$ -	\$ -			
956.000 MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 191.00	\$ -	\$ 200.00		0	
964.000 REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0	
999.000 TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0	
Dept: 000	\$ 74,161.00	\$ 79,230.00	\$ 79,230.00	\$ 56,275.00	\$ -	\$ 78,200.00	\$ 78,200.00	0	
Total Expenditures	\$ 74,161.00	\$ 79,230.00	\$ 79,230.00	\$ 56,275.00	\$ -	\$ -		0	
POLICE PROTECTION	\$ (24,952.00)	\$ (26,907.00)	\$ (26,907.00)	\$ (8,251.00)	\$ -	\$ -		0	
<b>Fund: 209 - CEMETERY FUND</b>									
Revenues									
Dept: 000									
600.001 CONTRIBUTIONS FOR ACME CEMETER		0.00	0.00						
600.003 CONTRIBUTIONS FOR YUBA CEMETER		0.00	0.00						
643.000 CEMETARY lot &plots		5,000.00	5,000.00	2,000.00	\$ 2,000.00	\$ 3,000.00			
646.000 BURIAL FEE PAYMENTS		4,000.00	4,000.00	2,100.00	\$ 3,500.00	\$ 3,500.00			
649.000 DISINTERMENT FEE PAYMENTS		0.00	0.00						
665.000 INTEREST ON INVESTMENTS		0.00	0.00						
671.000 MISC REVENUES		0.00	0.00						
698.000 TRANS IN FRM OTHER FUNDS		0.00	0.00						
Dept: 000		9,000.00	9,000.00						
		Revenues				\$ 6,500.00	\$ 6,500.00		
Expenditures									
Dept: 000									
726.000 SUPPLIES & POSTAGE		300.00	300.00			\$ 150.00		Flags,holders for Veteran	
802.004 CONTRACTED EMPLOYEE SERVICES		4,000.00	4,000.00	1,800.00	\$ 2,000.00	\$ 2,000.00			
804.000 SOFTWARE SUPPORT & PROCESSING		0.00	0.00						
902.000 BANK CHARGES		0.00	0.00						
930.000 REPAIRS & MAINT		4,000.00	4,000.00	830.03	\$ 3,500.00	\$ 4,000.00		fencing	

Dept: 000		8,300.00	8,300.00				\$ 6,150.00	\$ 6,150.00	
Net Effect for CEMETERY FUND									
Grand Total Net Effect:									
<b>Dept: 330 LIQUOR FUND</b>									
Revenues									
Dept: 000	\$ 8,495.00	\$ 8,500.00	\$ 8,500.00	\$ 8,950.00	\$ -	\$ -	\$ 9,000.00		New licence Brovo ZULU
443.000 LIQUOR LICENSE FEES					\$ -	\$ -	\$ -		0
665.000 INTEREST ON INVESTMENTS	\$ 8.00	\$ -	\$ -	\$ 7.00	\$ -	\$ -	\$ -		0
698.000 TRANS IN FRM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
Dept: 000	\$ 8,503.00	\$ 8,500.00	\$ 8,500.00	\$ 8,957.00	\$ -	\$ -	\$ -		0
Dept: 000	\$ 8,503.00	\$ 8,500.00	\$ 8,500.00	\$ 8,957.00	\$ -	\$ -	\$ -		0
Total Revenues							\$ 9,000.00	\$ 9,000.00	
Expenditures									
Dept: 000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
956.000 MISCELLANEOUS					\$ -	\$ -	\$ -		0
999.000 TRANSFER TO OTHER FUNDS		\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00		0
Dept: 000	\$ 8,495.00				\$ -	\$ -	\$ -		0
Dept: 330 LIQUOR FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
702.000 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
806.000 POLICING CONTRACT COUNTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
LIQUOR FUND	\$ 8,495.00				\$ -	\$ -	\$ -		0
Total Expenditures	\$ 8.00	\$ 8,500.00	\$ 8,500.00	\$ 457.00	\$ -	\$ -	\$ -		0
LIQUOR FUND							\$ 8,500.00	\$ 8,500.00	
<b>Fund: 225 - FARMLAND PRESERVATION</b>									
Revenues									
Dept: 000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
401.001 ROTARY CHARITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
401.003 ELK RAPIDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
401.004 MILTON TOWNSHIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
401.005 TORCH LAKE TOWNSHIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
401.006 WHITEWATER TOWNSHIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
402.000 CURRENT PROPERTY TAXES	\$ 251,566.00	\$ 254,600.00	\$ 254,600.00	\$ 233,333.00	\$ -	\$ -	\$ 255,916.00		When will this milage start 2014/Or 15 Probably half year
412.000 PERSONAL PROP TAXES	\$ 12,272.00	\$ 12,200.00	\$ 12,200.00	\$ 12,880.00	\$ -	\$ -	\$ 13,138.00		0
420.000 DELQUENT PERS PROP TAX	\$ 577.00	\$ -	\$ -	\$ 151.00	\$ -	\$ -	\$ 150.00		0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0

445.020 PENALTIES& INTEREST													
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -						0
445.040 DEL PERSN INT /PENALTY	\$ 83.00	\$ -	\$ -	\$ -		\$ -	\$ -						0
446.000 DEL PERS INTEREST & PENALTY	\$ 323,750.00	\$ -	\$ -	\$ -		\$ -	\$ -						0
602.000 GRANTS	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -						0
602.001 AMERICANA OPTIONS GRANT	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -						0
605.000 BOND/NOTE PROCEEDS	\$ 1,203.00	\$ 1,200.00	\$ 1,200.00	\$ 459.00		\$ -	\$ -						0
665.000 INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -						0
676.000 REIMBURSEMENTS	\$ 41,563.00	\$ -	\$ -	\$ -		\$ -	\$ -						0
698.000 TRANS IN FRM OTHER FUNDS	\$ 631,014.00	\$ 268,000.00	\$ 268,000.00	\$ 246,823.00		\$ -	\$ -						0
Dept: 000	\$ 631,014.00	\$ 268,000.00	\$ 268,000.00	\$ 246,823.00		\$ -	\$ -						0
Total Revenues											\$ 113,000.00		From fund balance/chase +money market Funds
Expenditures													
Dept: 000						\$ -	\$ -						0
802.002 ATTORNEY SERVICES	\$ 5,875.00	\$ 6,000.00	\$ 6,000.00	\$ 1,080.00		\$ -	\$ -						Brian Bordauge-contract with GTRLC
				\$ -		\$ -	\$ -						
802.004 CONTRACTED EMPLOYEE SERVICES	\$ 28,000.00	\$ 29,000.00	\$ 29,000.00			\$ -	\$ 30,000.00						
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -						0
809.000 FARMLAND TRUST	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -						0
899.000 costs related to dev.rightsacq	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -						0
902.000 BANK CHARGES	\$ 144.00	\$ 4,000.00	\$ 4,000.00	\$ 1,790.00		\$ -	\$ -						0
				\$ -		\$ -	\$ -						0
941.000 PDR PYMT TO LANDOWNERS	\$ 971,623.00	\$ 585,000.00	\$ 585,000.00			\$ -	\$ 100,000.00				\$ 100,000.00		Shoreline fruit Farm
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -						0
941.001 PDR OPTION PAYMENTS TO LANDOWN						\$ -	\$ -						0
942.000 APPRASAL EXPENSES	\$ 875.00	\$ 5,500.00	\$ 5,500.00	\$ 2,500.00		\$ -	\$ -						0
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -						0
943.000 TITLE WORK EXPENSES	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -						0
944.000 CLOSING EXPENSES	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -						0
945.000 STEWARDSHIP/ENFORCEMENT	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -						0
956.000 MISCELLANEOUS	\$ 913.00	\$ -	\$ -	\$ -		\$ -	\$ -						0
964.000 REIMBURSEMENTS	\$ 201,605.00	\$ 196,000.00	\$ 196,000.00	\$ -		\$ -	\$ -						0
999.000 TRANSFER TO OTHER FUNDS	\$ 1,209,035.00	\$ 825,500.00	\$ 825,500.00	\$ 5,370.00		\$ -	\$ -						0

Dept: 000	\$1,209,035.00	\$ 825,500.00	\$ 825,500.00	\$ 5,370.00	\$ -	\$ -	0	
Total Expenditures	\$ (578,021.00)	\$ (557,500.00)	\$ (557,500.00)	\$ 241,453.00	\$ -	\$ -	\$ 100,000.00	Paid from fund balance
FARMLAND PRESERVATION								
	\$ (603,707.00)	\$ (579,882.00)	\$ (579,882.00)	\$ 250,799.00	\$ -	\$ -		0
SPECIAL REVENUE FUNDS								
Fund Type: 2.1 ENTERPRISE FUNDS								
<b>Fund: 224 - SHORELINE PPRESERVATION</b>								
Revenues								
Dept: 000		\$ -	\$ -	\$ -	\$ -			
600.000 CONTRIBUTIONS FROM RESIDENTS	\$ 482,855.00					\$ 1,430.00	\$ 1,430.00	What left in Fund balance after bonds paid
	\$ -	\$ -	\$ -		\$ -	\$ -		0
602.000 GRANTS				\$ 37,201.00				
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
605.000 BOND/NOTE PROCEEDS								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
606.000 PROCEEDS FROM NOTE PAYABLE								
					\$ -	\$ -		0
665.000 INTEREST ON INVESTMENTS	\$ 186.00	\$ 5.00	\$ 5.00	\$ 51.00	\$ -	\$ -		0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
671.000 MISC REVENUES								
	\$ -	\$ -	\$ 6,872.00	\$ 10,508.00	\$ -	\$ -		0
698.000 TRANS IN FRM OTHER FUNDS								
	\$ 483,041.00	\$ 5.00	\$ 6,877.00	\$ 47,760.00	\$ -	\$ -		0
Dept: 000	\$ 483,041.00	\$ 5.00	\$ 6,877.00	\$ 47,760.00	\$ -	\$ -		0
Total Revenues						\$ 1,430.00		
Expenditures								
Dept: 000		\$ -	\$ -	\$ -	\$ -	\$ -		0
726.000 SUPPLIES & POSTAGE	\$ 109.00				\$ -	\$ -		0
		\$ -	\$ -	\$ -	\$ -	\$ -		0
802.002 ATTORNEY SERVICES	\$ 5,000.00				\$ -	\$ -		0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
803.000 PLANNER SERVICES								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
861.000 FUNDRAISING EXPENSES								
		\$ -	\$ -		\$ -	\$ -		0
898.000 COST RELATED TO SHORELINE PROJ	\$ 7,855.00			\$ 40,999.00				
		\$ -	\$ -		\$ -	\$ -		0
902.000 BANK CHARGES	\$ 187.00			\$ 560.00				
		\$ -	\$ -	\$ -	\$ -	\$ -		0
941.000 PDR PYMT TO LANDOWNERS	\$ 475,000.00							
		\$ -	\$ -	\$ -	\$ -	\$ -		0
942.000 APPRASAL EXPENSES	\$ 1,500.00							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
942.001 CLOSING EXPENSES								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
943.000 TITLE WORK EXPENSES								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0
945.000 STEWARDSHIP/ENFORCEMENT								
	\$ -	\$ -	\$ 6,872.00	\$ 1,365.00	\$ -	\$ -		0
956.000 MISCELLANEOUS								

	\$ 59,835.00	\$ 52,000.00	\$ 52,000.00	\$ -	\$ -	\$ -	0
999.000 TRANSFER TO OTHER FUNDS							
	\$ 549,486.00	\$ 52,000.00	\$ 58,872.00	\$ 42,924.00	\$ -	\$ -	0
Dept: 000							
Dept: 966 TRANSFER TO OTHER FUNDS	\$ 13,531.00	\$ -	\$ -	\$ -	\$ -	\$ -	0
999.000 TRANSFER TO OTHER FUNDS							
	\$ 13,531.00	\$ -	\$ -	\$ -	\$ -	\$ -	0
TRANSFER TO OTHER FUNDS	\$ 563,017.00	\$ 52,000.00	\$ 58,872.00	\$ 42,924.00	\$ -	\$ -	0
Total Expenditures	\$ (79,976.00)	\$ (51,995.00)	\$ (51,995.00)	\$ 4,836.00	\$ -	\$ -	0
SHORELINE PPRESERVATION					\$ -	\$ -	
<b>Fund 226-Parks and Recreation</b>		\$ 27,885.00	\$ 27,885.00	\$ 8.74			all from fund balance reserve
revenue							
Dept 000							
665.00 interest on investements		\$ 85.00	\$ 85.00		\$ 90.00		
676.000 Reimbursements		\$ 27,800.00	\$ 27,800.00		\$ 27,800.00		
698 Trans in FRM other funds					\$ 27,890.00	\$ 27,890.00	
Expenditures							
Dept 000				\$ 15.00	\$ 20.00		
902.000 Bank Charges		\$ 27,800.00	\$ 27,800.00		\$ 27,800.00		
903.002 Parks&Recreation Expenditure		\$ 1,000.00	\$ 1,000.00		\$ 60.00		
903.003 Phragmites Eradication					\$ 27,880.00	\$ 27,880.00	
Expenditures							
<b>Fund: 590 - ACME RELIEF SEWER</b>							
Revenues							
Dept: 000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
402.000 CURRENT PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
420.000 DELQUENT PERS PROP TAX					\$ -	\$ -	0
460.000 USAGE&CONNECTION FEES	\$ 864,725.00	\$ 849,297.00	\$ 849,297.00	\$ 613,344.00	\$ 849,297.00	\$ 849,297.00	0
613.000 RECEIVING FUND COLLECTIONS	\$ 650.00	\$ -	\$ -	\$ -	\$ -	\$ -	0
665.000 INTEREST ON INVESTMENTS	\$ 3,526.00	\$ -	\$ -	\$ 613.00	\$ 658.00	\$ 658.00	0
668.000 INTEREST & FEES	\$ 7,567.00	\$ -	\$ -	\$ 3,748.00	\$ 3,747.64	\$ 3,747.64	0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
671.000 MISC REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
671.001 BLAIR DPW BUY-IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
672.000 ASSESSMENTS CURRENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
672.003 SPEC ASSESS PENALTIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
672.010 INTEREST CURRENT ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0



674.000 COUNTY CONTRIBUTIONS	\$ 20.00											
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
675.000 Unrealized Gain on Investments	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
676.000 REIMBURSEMENTS											0	
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
687.000 REFUNDS & REBATES	\$ 350.00			\$ 1,008.00			\$ 1,000.00				0	
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
698.000 TRANS IN FRM OTHER FUNDS												
	\$ 876,838.00	\$ 849,297.00	\$ 849,297.00	\$ 618,713.00		\$ -	\$ 854,702.64		\$ 854,702.64		0	
Dept: 000												
Dept: 500 SEPTAGE TREATMENT PLANT	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
698.000 TRANS IN FRM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
SEPTAGE TREATMENT PLANT												
Dept: 550 HOPE VILLAGE- WATER		\$ -	\$ -	\$ -		\$ -	\$ -				0	
445.020 PENALTIES& INTEREST	\$ 3,501.00										0	
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
450.000 USAGE FEES	\$ 13,920.00			\$ 7,000.00							0	
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
460.000 USAGE&CONNECTION FEES											0	
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
698.000 TRANS IN FRM OTHER FUNDS												
	\$ 17,421.00	\$ -	\$ -	\$ 7,000.00		\$ -	\$ 8,000.00				0	
HOPE VILLAGE- WATER												Nothing to show until turned up to Acme Twp
Dept: 565 LOCHENHEATH SEWER	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
445.020 PENALTIES& INTEREST	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
676.000 REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
698.000 TRANS IN FRM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
LOCHENHEATH SEWER											0	
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
Total Revenues	\$ 894,259.00	\$ 849,297.00	\$ 849,297.00	\$ 629,933.00		\$ -	\$ 862,702.64		\$ 862,702.64		Total revenue	
Expenditures												
Dept: 000				\$ -		\$ -					0	
802.002 ATTORNEY SERVICES	\$ 2,058.00	\$ 1,334.00	\$ 1,334.00				\$ 1,500.00				0	
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
803.003 ENGINEERING SERVICES							\$ 15,000.00				Phase 2 of acme sewer review	
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
902.000 BANK CHARGES	\$ 162.00										0	
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
940.000 CAPACITY LEASE											0	
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
950.000 RENTAL OF CAPACITY	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				0	
950.020 PRINICIPAL PMTS ON JOINT VENTUR	\$ 12,585.00	\$ 19,786.00	\$ 19,786.00	\$ 5,987.00		\$ -	\$ 8,000.00				0	

956.000 MISCELLANEOUS					\$ -				0
956.001 OPERATING & MAINT EXP	\$ 343,001.00	\$ 262,960.00	\$ 262,960.00	\$ 184,105.00	\$ -	\$ 263,000.00			0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
956.002 SEPTAGE #696 EXPENSES				\$ -	\$ -				0
956.003 HOCH ROAD #697 EXP	\$ 11,054.00	\$ 1,364.00	\$ 1,364.00		\$ -	\$ 1,364.00			0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
956.009 DPW EXP MTHLY					\$ -				0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
956.010 LSS DPW EXPENSES					\$ -				0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
956.011 SEWAGE #2 DISPOASL BONDS					\$ -				0
	\$ 245,181.00	\$ -	\$ -	\$ -	\$ -	\$ -			0
968.000 DEPRECIATION					\$ -				0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
968.001 DPREC APPLIED CONTRI CAPITAL					\$ -				0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
969.000 UNREALIZED LOSS ON INVESTMENTS					\$ -				0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
995.001 INTEREST on BONDS	\$ 74,309.00	\$ 450,155.00	\$ 450,155.00	\$ 33,682.00	\$ -	\$ 450,155.00			0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
995.002 PRINCIPAL ON JOINT VENTURE					\$ -				0
	\$ 71.00	\$ -	\$ -	\$ -	\$ -	\$ -			0
995.004 FEES ON BONDS					\$ -				0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
999.000 TRANSFER TO OTHER FUNDS					\$ -				0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
Dept: 000	\$ 688,421.00	\$ 735,599.00	\$ 735,599.00	\$ 223,774.00	\$ -	\$ 739,019.00	\$ 739,019.00		0
Dept: 500 SEPTAGE TREATMENT PLANT	\$ -	\$ -	\$ -		\$ -	\$ -			0
950.020 PRINCIPAL PMTS ON JOINT VENTUR					\$ -				0
	\$ 3,219.00	\$ -	\$ -	\$ -	\$ -	\$ -			0
955.000 SEPTAGE EXPENSE					\$ -				0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
968.000 DEPRECIATION		\$ -	\$ -		\$ -				0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
995.001 INTEREST on BONDS	\$ 653.00			\$ 1,529.00	\$ -				0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
995.004 FEES ON BONDS	\$ 3,872.00			\$ 7,614.00	\$ -				0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
SEPTAGE TREATMENT PLANT					\$ -				0
Dept: 550 HOPE VILLAGE- WATER	\$ 9,685.00	\$ -	\$ -	\$ 4,386.00	\$ -	\$ 5,000.00	\$ 5,000.00	normal mtc	0
956.001 OPERATING & MAINT EXP					\$ -				0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
968.000 DEPRECIATION					\$ -				0
	\$ 9,685.00	\$ -	\$ -	\$ 4,386.00	\$ -	\$ -			0
HOPE VILLAGE- WATER	\$ 287.00	\$ -	\$ -	\$ -	\$ -	\$ -			0
LOCHENHEATH SEWER					\$ -				0
Dept: 900 MISC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0
969.000 UNREALIZED LOSS ON INVESTMENTS					\$ -				0

	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
MISC					\$ -	\$ -	0
Total Expenditures	\$ 703,590.00	\$ 735,599.00	\$ 735,599.00	\$ 235,774.00	\$ -	\$ 744,019.00	0
ACME RELIEF SEWER	\$ 190,669.00	\$ 113,698.00	\$ 113,698.00	\$ 394,159.00			
	\$ -	\$ -	\$ -	\$ -	\$ -		0
92-S-2 SEWER ASSESSMENT	\$ 110,693.00	\$ 61,703.00	\$ 61,703.00	\$ 398,995.00	\$ -	\$ -	0
ENTERPRISE FUNDS	\$ (493,775.00)	\$ (482,829.00)	\$ (485,721.00)	\$ 901,352.00	\$ -		-2,892
Grand Total:							

930 repairs Maintenace	Fuel, trucks equipment	\$	14,625.00			
	Propane for Heat shop	\$	1,000.00			
	Septic pump out parks 3 year cycle	\$	500.00			
	Parks tree mtce	\$	5,250.00			
	Annual water well Testing Required	\$	1,000.00			
	Park building Maintenance Bay side storage	\$	1,000.00			
	New alarm systems Motoring \$600 per year	\$	650.00			
	Trash removal	\$	2,000.00			
	Fertilizer repair parts, paint-Snow fence	\$	5,250.00			
	Flowers for Parks Township Hall Garden club	\$	600.00			
	Stream water Monitoring( whitewater \$	\$	1,000.00			
	Phragmites Maintenance /Treatment	\$	2,000.00		review this	
		\$	<b>34,875.00</b>	Total		
930.001 Park equipment Maintenace	Replacement Tables Benches Grilles	\$	4,000.00			
970.00 Capital improvements						
726.00 supplies	Maintenance supplies Paper, Soap, consumables a	\$	2,000.00			

**ACME TOWNSHIP GENERAL APPROPRIATIONS ACT  
FISCAL YEAR 2014-2015  
RESOLUTION #R-2014-19**

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 May 30, 2014 and a public hearing was held regarding the proposed budget on June 3, 2014.

**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.**

**SECTION 6: ESTIMATED REVENUES**

Estimated Township General Fund Revenues for fiscal year 2012-13 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:	
2014-15 Expected Revenues Only	\$797158
Expected Revenue plus Fund Balance Forward	\$2,287,070
Fire Fund: (from portion of 2.6 mill Emergency Services Special Assessment)	
2014-15 Expected Revenues Only	\$706368
Expected Revenue plus Fund Balance Forward	\$732,453
Township Community Policing Officer Fund: (from portion of 2.6 mill Emergency Svcs Sp. Asmt.)	
Ex2014-15 expected Revenues Only	\$78346
Expected Revenue plus Fund Balance Forward	\$220858
Cemetery Fund:	
2014-15 Expected Revenues Only	\$6500
Expected Revenue plus Fund Balance Forward	\$14158

Liquor Control Fund	
2014-15 Expected Revenues Only	\$9000
Expected Revenue plus Fund Balance Forward	\$21,848
Shoreland Preservation Fund:	
2014-15 Expected Revenues Only	
Expected Revenue plus Fund Balance Forward	\$1437
Farmland Preservation Fund:	
2014-15 Expected Revenues Only	
Expected Revenue plus Fund Balance Forward	\$100000
Parks and Recreation:	
2014-15 Expected Revenues Only	\$0
Expected Revenue plus Fund Balance Forward	\$9887
New Urbanist Town Center Fund:	
2014-15 Expected Revenues Only	0
Expected Revenue plus Fund Balance Forward	0
Township Improvement Revolving Fund:	
2014-15 Expected Revenues Only	
Expected Revenue plus Fund Balance Forward	\$20401

**SECTION 7: ESTIMATED EXPENDITURES**

Estimated General Fund expenditures for fiscal year 2014-15  
Various Township activities (cost centers) are as follows:

Township Board Expenditures:	\$238940
Supervisor's Expenditures:	45716
Election Expenditures:	15700
Assessor's Expenditures:	41033
Clerk's Expenditures:	81553
Board of Review Expenditures:	961
Treasurer's Expenditures:	67694
Town hall Expenditures:	40300
Planning/Zoning Expenditures:	120104
Maintenance Expenditures:	115631
Retirement Plan Management Expenditures:	1,200
Insurance Expenditures:	14000
Transfers Out:	0
Capital Outlay:	0
Other Expenditures:	0
<b>Total:</b>	<u><u>\$782832</u></u>

**Other Fund Expenditures:**

Fire Fund:	\$706367.
Township Community Policing Officer Fund:	\$78200
Cemetery Fund	\$6150
Liquor Control Fund	\$8500
Shoreline Preservation Fund:	\$1430
Farmland Preservation Fund:	\$110000.
Parks And Recreation Fund:	\$27880
New Urbanism Town Center Fund:	\$0
Township Improvement Revolving 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 2014-15 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 not have the authority to make transfers among the various costs Centers (or line items) without prior Board approval. Money to be moved shall be done by a Board Approved resolution. 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 as requested by board)	\$50/meeting
Supervisor	\$37,000/year
Clerk	\$37,008/year
Deputy Clerk	\$16.00/hour for 1000 hours
Treasurer	\$25,159/year
Deputy Treasurer	\$25,159/Year for 1300 Hours
Parks & Maintenance Supervisor	\$22.91/hour for 2080 hours
Zoning Administrator	\$17.500/hour for 1560hours
Administrative Assistant	\$13.18/hour for 2080 hours
Planning Commission & ZBA Chair Per Diems	\$100/meeting
Planning Commissioner and ZBA Member Per Diems	\$75/meeting
Bayside Park Caretaker	\$10.00/hour for 400 hours
Sayler Park Caretaker	\$10.00/hour for 400 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 LaPointe seconded by White to adopt the foregoing resolution.

Upon roll call vote, the following voted aye: White, Dye, Jenema ,LaPointe, Scott ,Aukerman, Zollinger

The following voted nay:

The Supervisor declared the motion carried and the resolution adopted on the 3th day of June, 2014

Cathy Dye, Acme Township Clerk



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





To: Acme Township Board of Trustees  
From: Jay B Zollinger, Township Supervisor  
CC:  
Date: June 3, 2014  
Re: 2014-15 Township General Fund Budget – Final

---

Attached to this memo is the second draft of a proposed **2014-15** General Fund budget. It contains spreadsheets for each General Fund cost center and discusses where we are in the 2014-2015 budgets YTD.

**General “safe harbor” assumptions:**

- That healthcare premiums, could increase by 10% effective January 2015.
- That the officers (Clerk, Treasurer) have elected healthcare coverage plus a spouse and/or family. The Supervisor has denied any health care coverage in this budget year.
- That all other current employees will maintain their current level of healthcare coverage, and thus current cost to township.

**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 2013-14 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 or early fall. 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 2014-15 that would not dip into this 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 \$282,257,218, which is about \$3.67 million higher 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, a preliminary estimate that our millage reduction fraction for 2014-15 will be 1.04. Because Headlee never increases your millage – only reduces it - we project that our millage rates for 2014-15 will be the same as for 2014-15. Our operating millage is therefore expected to remain 0.7333 for the fifth 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 as they are not sources of income that are predictable or upon which we should depend.

**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, Its estimated to be \$102,059.00 for 2014-15 Fiscal year,

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 of \$78828.00 was derived by averaging the payments received this fiscal YTD and multiplying by four.

**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 is our current Acceptance Agents. Based on current year-to-date receipts, we have increased the current year projection to \$3000.00 for next 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 state is currently projecting that we will receive \$335,357.00 which is about \$7583 more than received last year.**

**577.000 Swamp Tax:** \$750.00 budgeted, as receipts are generally minimal.

**602.000 Grants:** In most years we apply for a variety of grants for a variety of programs. The last grant cycle we received moneys for engineering study for water service for our business district and along Hope rd. However, we have conservatively budgeted \$0 because one does not always receive from any grant source when one asks.

**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, \$200.

**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. LUPs currently cost \$75 minimum and sign permit cost \$40). Permit activity has picked up significantly recently, but is a category that is relatively unpredictable overall. We are projecting for this year a estimate in excess of \$15,000.00 dollars.

**609.000 Zoning Board of Appeals:** 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 this year however we are seeing a much stronger request for Services in this area.

**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.** (Like to Support SAD districts) We are budgeting \$6785.00 for this line item

**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 eight 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. Some interest are coming up so we only budgeted \$1800.00 this fiscal Year.

**667.000 Rent – Parks:** This new board has changed the policy for rental of our parks by Acme residents and we predict a smaller revenue stream here. We are seeing however a lot of request by Non- township residents for use of our parks areas so the actual amounts received will be unpredictable for this budget year. We did budget \$200.00 which will come from none residents or Business.

**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.

**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. 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 is on the ballot on Election Day.

**687.000 Refunds & Rebates:** This is where any refunds or rebates that come our way might be deposited. We budgeted \$1500.00 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. We this year budget \$0 for this line item

**SUMMARY FOR GENERAL FUND REVENUES:** The current year 2013-14 General Fund revenues are anticipated to reach \$824,061.00 which is approximately \$46,774 higher than last year. Most of the difference comes from the \$68000, 00 received for Zoning fees and state revenue sharing receipts running higher than expectations by \$12,004.

**Projected 2014-15 revenues are currently \$803,943.00, up from, net budgeted revenues for 2013-14 of \$763,720.00 however we experienced a high Zoning fee received in 2013/14 if this taken out of our 2014/15 number our view projected for 2014/15 is moderately higher (\$40,223)than expected. We expect continued strength in state revenue sharing but have projected moderately higher property tax revenue, interest income revenue and reimbursement revenues. Projected revenues continue to remain relatively static.**

### Other Expenditures

#### Dept 000 Township Board of Trustees

**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 maintained our cost estimate for next year based on current year expenditures.

**902.000 Financial Services Charges:** We do pay some bank service charges but they are now netted against some credits we also receive, so the budget is \$0.

**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:** We are budgeting \$70,000 on this line this year.

**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 this year and represents a reduction from previous years due to reorganization and associated decreases in costs.

**995.000 Senior Center:** A county-wide millage was passed in 2010 that replaces the need for these contributions.

**996.000 Gypsy Moth Program:** No spraying program is scheduled for 2014/15.

**997.300 Fourth of July Fireworks:** We eliminated funding in this fiscal year budget

**998.000 GT. County Road Commission:** We do have annual road brining expenses for our 5.4 miles of unpaved county roads the same proposal has come forth from the Road Commission this year we recommend that the township fund brining one time, at a cost of \$1520.00

**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 the board requests a Trustee to attend additional meetings (Not a Board Meeting) that Trustees will receive per diem compensation at a rate of \$50/meeting. We budgeted \$500.00 for 4 Trustees .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 .At this time the cost for this is included in the wages of Secretary below..

**703.001 Secretary:** This is where our Office Assistant's wage is posted. This position is currently paid a wage of \$28614.00 annually. This includes pay for Minuets taken at night board meetings.

• Page 5

**703.002 Township Manager:** This position was eliminated by Board resolution in March 2013.

**714.000 FICA Local Share:** You will find this in each cost center where there is paid staff. 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%.

**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 1000 hours per year 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 Wells Fargo which are self-directed by each employee/officer. Two of our officers, Supervisor and Clerk are eligible for this in this budget year with the new Treasurer being after November of 2014.

**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 member's 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.

**726.000 Supplies and Postage:** This is one of the bigger-ticket items we have. We have budgeted an decrease based on our 2013-14 run rate.

**801.000 Accounting and Audit:** The new year estimate is based on Bids for service and a new Audit firm being hired. The 2014-15 actual costs will be \$12000, an \$8000.00 cost reduction.

**802.001 Attorney Services, Litigation:** We remain a creditor in the Immanuel LLC bankruptcy case. The only other anticipated litigation expenses would be minimal costs related to Tax Tribunal cases. We have keep this same as last year

**802.002 Attorney Services, General:** We have keep this flat at \$17000.00. 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 \$2,750/month split between Township Board cost and Planning needs.. It's planned in 2014-15 to reduce the amount of time An Attorney is sometimes required to attend board meetings Any legal costs directly attributable to a particular SUP application will be paid by that applicant. We have also allocated some funding for board-generated non-retainer items.

**802.004 Contracted Employee Services:** Not expected to need any in the coming year.



**802.005 Contracted Community Services:** This is a line item we set up to segregate payments made to local non-profit groups of grant money the township has obtained on their behalf as they fulfill the grant requirements. An example of this would be that the township obtained a Tribal 2% grant for the Yuba Women's Club, or Acme Heritage society.

**803.000 Planner Services:** Nothing budgeted this year

**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:** This is where expenses with retaining a Township engineering of record is shown. We have budgeted \$30,000.00 to support passable New Township hall and water system design services.

**804.000 Software Support & Processing:** Budgeting \$18,495 to support our new WEB page and Mtce & Support for Township computers and annual Lease of Equipment.

**807.001 Consultant/DDA:** Nothing budgeted at this time.

**855.000 Newsletters:** Our newsletters can be sent out with tax mailing(three times per year) along with available on our Web Site at: [Acmetownship.org](http://Acmetownship.org)

**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. \$1000.00 budgeted at this time.

**900.000 Publications:** Publication of legal or informational items generated by the Board in the newspaper. We have budgeted this line item based on anticipated current year expenses.

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. \$1000.00 budgeted.

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

**965.000 Township Clean-Up Day:** Nothing budgeted for fourth consecutive year. As of July 1, 2011 most of our residents 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:** Budgeted in 101.000 Dept above

### Supervisor's Expenditures – Cost Center 701

**702.000 Salaries:** Currently \$37,000.

• Page 7

**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:** Supervisor Zollinger was eligible for contributions to the retirement plan at 10% of his salary at November 20, 2013

**910.000 Health Insurance Premiums:** Supervisor Zollinger is not enrolled in the plan and has not requested to be covered by The Township.

**726.000 Supplies & Postage:** None expected

**860.000 Travel & Mileage:** We do not have a vehicle for general township official use, so the Supervisor uses his/her car extensively for regular meetings of such bodies as DPW/BPW and Metro Fire. The supervisor would turn in mileage reimbursement for any long-distance business trips, or to travel to trainings, so we reduced this line item to \$500.00 this year.

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

**958.000 Education/Training/Convention:** Suggesting \$1,500 to cover training opportunities.

**992.000 Contingency:** None budgeted for this cost center.

#### **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. The Clerk is budgeting \$9,600 for four potential elections this fiscal year. Election workers are also paid for time to attend mandatory State 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 \$4000.00 budgeted for 2014-15.

**900.000 Publications:** A notice of when and where voting equipment will be tested must be published in the newspaper for each election. Budgeted at \$700 this year.

**956.000 Miscellaneous**

**992.000 Contingency:** None budgeted for this cost center.

#### **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. No Increase in this cost for this budget year

**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). Also if a tax tribunal is required.

**804.000 Software Support & Processing:** There are annual subscription/update/support costs related to the Equalizer .NET software program.

**956.000 Miscellaneous**

**992.000 Contingency:** None budgeted for this cost center.

**Clerk's Expenditures – Cost Center 215**

**702.000 Salaries:** The initial proposal is that the Clerk would maintain the same salary level , \$37008.00 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 \$16.00/hour for a maximum of 16.00 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. The deputy also needs to be up to date on bill payment, payroll, and Fund balance systems. The Clerk is recommending a change for this year that the number of hours per week be increased to 20 at a per hour cost of \$16.00.

**714.000 FICA Local Share**

**874.000 Retirement/Pension:** For this Budget year of this cost is based on Clerk and deputy wages

**910.000 Health Insurance Premiums:** FICA is 7.65% of the salaries and wages. The Clerk currently takes family-level dental and vision benefits and health benefits. No health benefits paid to part time workers with less than 32 hours per week.

**726.000 Supplies & Postage:** Needs estimated at \$1,500.00 due to USPO cost increases..

**804.000 Software Support & Processing:** This amount includes the annual subscription to and support for Fund Balance system our record keeper for all accounting of expenses.

**860.000 Travel & Mileage:** For Clerk and Deputy for travel and related to Electronic Poll Book training. Requested the same amount as last year \$1000.

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

**958.000 Education/Training:** Clerk suggests budgeting \$1500.00 for Training classes to keep up with new election laws required by the state.

### **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 of \$15.00 per hour served.

**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:** The Treasurer salary is \$34,510 annually at present. The recommendation for this year is \$25,159 at the Treasurer's request and reflected in the Resolution as approved.

**703.000 Deputy/Secretary:** The Treasurer is required by statute to have a Deputy Treasurer. The Deputy will be working about 25 hours per week at a salary rate of \$25,159.

**714.000 FICA Local Share:** FICA is 7.65% of the salaries and wages.

**874.000 Retirement/Pension:** with a new treasurer just appointed in May 2014 she will become eligible for this starting November 2015

**910.000 Health Insurance Premiums:** The Treasurer participates as an individual in our insurance plan, but does not take full menu of options available.

**726.000 Supplies & Postage:** The Treasurer's office must prepare and mail tax bills for approximately 3,600 tax IDs in the township, plus special assessment district participants twice per year

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

**804.000 Software Support & Processing:** There are annual subscription/update/support costs for the [Equalizer.NET](#) taxation and special assessment programs.

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

**900.000 Publications:** A new line item in this cost center this year to cover legal notices that the Treasurer's office is required by law to publish in the newspaper.

**930.000 Repairs & Maintenance:** In case repairs to office equipment are needed. Nothing budgeted this year

**956.000 Miscellaneous**

**992.000 Contingency:** Normally there is nothing budgeted under "miscellaneous."

**958.000 Education/Training/Conventions:** The Treasurer has suggested budgeting \$1000.00 for the coming year.

### **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. This line item has been reduced this year by \$600.00 due to current year run rate.

**850.000 Telephone:** Budgeted under **851.000** since internet based

**851.000 Cable Internet Service:** This line item covers costs for our Charter High Speed Internet connection and phone service needs

**992.000 Natural Gas:** Increased \$500.00 due to run rate this year.

**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"

**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.

**921.000 Street Lights:** The Township pays for the electricity for streetlights on US 31 and in portions of Holiday Hills and Deepwater Point as well as other road intersections in the Township. Proposed budget is increased \$1200 based on current year billings. At This Time the utilities which provide this service do not offer a reduction to go to LED lighting fixtures. Updates to Holiday rd lighting is being looked at this time.

**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.

**956.000 Miscellaneous**

**992.000 Contingency.** None budgeted for this cost center.

**985.000 Skating Rink Maintenance:** Nothing budgeted this year. No plans for the Township to continue this service since weather is so unpredictable.

### **Planning & Zoning – Cost Center 410**

**702.000 Planner Salary**

**702.001 Office & Planning Coordinator:** No longer used.

**702.002 Zoning Administrator:** Currently our Zoning Administrator also is the Township planner. The present salary for this position is \$17.50/hour for 30 hours/week. We have shown with the additional responsibilities this job goes to. We also will maintain a Consultant planner on a retainer to assist in the planner effort.

**703.000 Wages Deputy/Secretary/Part Time:** Serving as Recording Secretary at the Planning Commission meetings will be done by the planning commissioner who has been elected as their secretary.

**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 additional Planning Commissioners and 4 additional ZBA members. We have budgeted for 16 potential Planning Commission meetings and 6 potential ZBA meetings. Some of this cost is offset by revenues from the escrow account for SUPs, site plan reviews and variance hearings.

**714.000 FICA Local Share:** FICA is 7.65% of the salaries and wages

**874.000 Retirement/Pension:** The present Zoning Administrator qualified for 401K retirement at the end of 2013.

**910.000 Health Insurance Premiums:** FICA is 7.65% of the salaries and wages. The budget assumptions are based on hiring a part-time Zoning Administrator who would not be eligible for insurance.

**Unemployment Expense:** Nothing budgeted.

**726.000 Supplies & Postage:** Proposing increase due to increased postage costs.

**802.001 Attorney Services, Litigation:.** Any litigation expense which may occur is allocated to the Board of Trustees cost center.

**802.002 Attorney Services, General:** Of the estimated monthly \$2,750 retainer for general legal services which is split between the Township board and this line item it is prorated to this line item based on actual expenses charged each month. Proposed a reduction in this expenditure level of \$2000this year.

**803.000 Planner Services:** This line item was budgeted at \$20,000. To cover inspection and other work associated with the GTTC/VGT development making sure specifications are met per our SUP, and major road work on M72 and Lautner Rd. Could include any environmental assessments required as this property has additional phases.

- Page 12

**803.001 Planning Consultant:** The Township has contracted with Beckett & Raeder for planning consultation services. Costs associated with SUPs, rezoning and site plan approval applications will be covered by escrowed funds from applicants. The township would need to pay costs related to a monthly retainer and work on detailed plans for our shoreline needs. This cost from last year should be reduced by \$3,000.00 since Master planning and Parks and recreation 5 year plans have been completed.

**804.000 Software Support & Processing:** Additional software will be purchased to support OCR needs to open and edit PDF documents.

**860.000 Travel & Mileage:** Suggesting \$500.00.

**900.000 Publications:** For publishing ordinance Hearing notices with SUPs being be charged to applicants through the Trust & Agency Fund. Proposing an increase ( \$1300.00) in line with ordinance amendment work in the coming fiscal year, and additional public hearings.

**949.000 Rental of Space:** Planning is requesting up to \$250 in case we need to rent space for large public input sessions relative to any Major SUP work we receive by developers.

**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. Reducing this line item by\$1000.00 this budget year.

**960.000 Dues & Subscriptions:** Subscriptions to Planning & Zoning News and perhaps for Planners Moments video program for staff and Planning Commission.

#### **Parks & Maintenance – Cost Center 750**

**702.000 Salaries:** The Building & Grounds Manager’s wage is currently \$23.38/hour (\$48,633/year at 2080 hours). No overtime is budgeted. Its recommended an 1.5% increase for this position to \$47660.00 due to all, the increased Shoreline Properties we have purchased which require maintenance. This position has had increases to the work load in the last three years and yet no additional support has been supplied.

**703.000 Wages Park Maintenance:** Two part-time seasonal position have been budgeted to work to open and close Sayler Park and Clean Bay side park on weekends, cleaning the restrooms, collect trash, etc. at a rate of \$10.00/hr. for 15 hrs./week. This year we are planning to increase the hour’s at 400 hours per seasonal worker since we have obtained addition land to maintain as part of Phase III parks purchased.

**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, Plastic trash bags etc. for all parks and the township hall purchased in bulk.

**860.000 Travel & Mileage:** Nothing budgeted.

**930.000 Repairs & Maintenance:** The Buildings & Grounds Manager has proposed a total budget of \$35,875.00, up from current budget year to account for increased Bayside Park/South shore area costs for fertilizer, topsoil, and fuel. 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 \$35,875,00 requested):

930 repairs Maintenance	Fuel, trucks equipment	\$14625
	Propane for Heat shop	\$1000
	Septic pump out parks 3 year cycle	\$500.00
	Parks tree mtce	\$ 5250
	Annual water well Testing Required	\$1000
	Park building Maintenance Bay side storage	\$ 1000
	New alarm systems Motoring \$600 per year	\$600
	Trash removal	\$ 2000
	Fertilizer repair parts, paint	\$ 5250
	Flowers for Parks Township Hall Garden club	\$ 600
	Stream water Monitoring( whitewater \$	\$1000
	Phragmites Maintenance /Treatment	\$2000
		<b>\$34875 Total</b>
930.001 Park equipment Maintenance	Replacement Tables Benches Grilles	\$4000
726.00 supplies	Maintenance supplies Paper, Soap, consumables all parks	\$ 2000





**930.001 Park Equipment Maintenance:** The Buildings & Grounds Manager is suggesting \$3,500 for long term equipment replacement, would include replacing 4 picnic tables, 4 benches, 3 BBQs.

**956.000 Miscellaneous:** Acme Cemetery fencing and E Coli Beach testing Bayside and Sayler park.

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

#### **Retirement/Pension; FICA Local Unit – Cost Center 861**

This cost centers covers the expense of the 401K Plans management teams cost annually \$1250.00.

#### **Insurance – Cost Center 865**

**910.000 Insurance Premiums:** This cost center should cover annual township general liability/bonding/loss insurance and Workers Compensation insurance premiums. We have estimated \$14,000.00 for the liability insurance policy, and the Workers Comp policy..

**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:** We propose transferring funds collected during the 08-09 through 11-12 fiscal years for PA Act METRO payments to the Township Revolving Improvement Fund.

By law we are supposed to segregate the METRO Act payments, and their use is restricted to public right-of-way improvements. Transferring them to the Revolving Fund seems like a good way to do this, and within the Revolving Fund we can further segregate these funds from unrestricted general funds we might also transfer to this account.

### Capital Improvements – Cost Center 970

**972.000 Supervisor:**  
**974.000 Elections:**  
**973.000 Clerk:**  
**977.000 Treasurer:**  
**750.000 Parks:**

**975.000 Township Hall:** Our computers were replaced in May/June 2014 and updated to Windows 7 pro along with office Server and Cloud storage. We lease the hardware for a 5 year period with lease up May 2019.

### GENERAL FUND - 101 SUMMATION

#### This Fiscal Year:

The proposed budget for next year is showing a potential surplus of \$20,153.00 revenue over expense which is a great way to start our new fiscal year 2014/15 .We are projecting ending up fiscal year 2013/14 with under spending our **101** funds by \$ about \$100,000 dollars. Otherwise the budget is relatively static with lower revenues of about \$68,000.00 due to a very high cost for one land use permit.(GTTC/VGT) received in year 2013-14.

#### Next Fiscal Year:

Initial revenue projections for the 2014/15 fiscal year are about \$53,500 more than last year when you remove the \$68000 one time revenue received on a single Land use permit. Proposed expenditures for 2014/15 are down based on strong financial management practices by your Board

### **SPECIAL FUNDS**

**Please look over this section**

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 2012. Metro Fire will establish its budget for their 2013 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 FIFTH 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 2014/15 taxable value of all real property in Acme Township and doing the math as to how much revenue the proposed special assessment 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. In the current FY, the township assessed 2.3 mills for fire protection, with 2.1 of the mills being paid to MESA for operations and 0.2 mills retained for cash flow in the Fire Fund.

For the 2014/15 FY, we project MESA may request an increase to 2.2 mills for operations. The additional 0.1 mill may have to be raised.

Addition of Advanced Life Support (ALS) ambulance service provided by North flight and using MESA firefighters as drivers is suggested. The cost to the township for 2013 could be covered by a total of 0.3 mills. 0.2 of the mills could come from the existing cash flow mills, and an addition of 0.1 mills would be needed.

Therefore, the total mills for the Emergency Services SAD could change from 2.55 in this FY (including the 2.1 MESA operation mills, 0.2 Fire Fund cash flow mills, and 0.25 mills for police protection) to 2.6 mills (2.2 MESA operating mills, 0.3 mills to MESA for additional hours for firefighters to help staff the ambulance, and a reduced 0.1 mills for police protection (proposed reduction will be discussed later in this document.) Again, the final millage amount will be decided by the Board at a hearing later this summer after adoption of the MESA budget.

**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:** Nothing substantial projected.

**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, and our contract with MESA, operates on a calendar fiscal year. Taxes collected in December are used to pay the following calendar year's obligations.

Prior to the current fiscal year we made quarterly payments. In this fiscal year, we made two quarterly payments in 2011, a third quarterly payment in 2012, and then made a lump-sum payment for the final three quarterly payments in April 2012. This Year payments will be made as taxes are collected and at least quarterly. This is based on an audit opinion by Grand Traverse County Township's Auditors Opinion

The basic assumption is that the special assessment amount we levy will equal the amount required to for our contractual payments to MESA, including the additional wages for ambulance drivers.

**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 money is deposited to the general fund from whence the utility bill payments are made.

**956.000 Miscellaneous:** Not used.

**Fund 207: Police Protection**

**390.000 Fund Balance Forward:** Projected amount. \$161,515.

**402.000 Current Property Taxes: THIS IS THE FIFTH 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 2011 combined Emergency Services SAD rate was 0.25. We have a fund balance of approximately \$184,000, which is enough to fund a police officer at the current contract rate for two years. We should maintain some reserves in case we wish to add a partial or whole policing FTE as the township grows, but could afford to use some of the fund balance.

**The proposed budget is based on a proposal to reduce the policing mills portion of the emergency services SAD to be collected in December 2012 from 0.25 to 0.1.**

**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. They are then transferred to the Policing Fund as allowable, which appears in the Transfers In From Other Funds line item.

**665.000 Interest on Investments:** Our interest rate outlook for the 2014-15 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.

**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 license 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 received our 2014/15 fee amount of \$78,550.00

**850.000 Telephone:** Based on current year telephone expenses for one voice line and one dedicated data line for the sheriff's computer connection to the central county law enforcement system, and allowing for savings by converting the voice line from AT&T to Charter Telephone (the police computer modem line was left on AT&T).

### **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 established 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.

**600.001 Contributions – Acme Cemetery**

**600.003 Contributions – Yuba Cemetery**

**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 10 lots, as the current fiscal year is showing a strong uptick in sales.

**646.000 Burial Fee Payments:** We are paying a independent contractors, \$400 per casket burial and \$75 for cremation interment. Again, it is difficult 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:**

**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:** Burial services are provided by an independent contractor who is paid by the funeral home to each family. This line item would be used to pay for Crimean's where the Family does not use a local funeral home for this service .

**804.000 Software Support & Processing:** We have Fund Balance Cemetery management computer program which Sharma is using to organize our cemetery records.

**902.000 Bank Charges:** Nothing budgeted.

**930.000 Repairs and Maintenance:** The proposed amount is for general repairs and maintenance, including fertilizer and water system maintenance. This year's proposal also includes 10 more sections of fence and concrete towards completing full enclosure of Acme Cemetery.

**Fund 212: Liquor Control Fund**

**390.000 Fund Balance Forward:** Projected amount.\$12,846.00

**665.000 Interest on Investments:** Projected \$0.

**443.000 Liquor License Fees (Revenues):** Projected receipts based on current year receipts.(\$9,000.00)

**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 224: Shoreline Preservation Fund**

**390.000 Fund Balance Forward:** Projected amount. \$1437.00

**We ended the 2013-14 fiscal year with a cash balance in the bank account for this fund due to all bonds being paid and final taxes on properties now not on the tax roll since township property.**

**There is no projection of any activates in this fund until additional properties are purchased with none known .**

## **Fund 225: Farmland Preservation**

### **Revenues**

**390.000 Fund Balance Forward:** The money received from our first five PDR millage collections from the Winter 2004 – 2011, less the amounts expended on our development rights purchases to date and related program expenses.

**402.000 Current Property Taxes: Until a new millage is brought to the Township which could be in the fall of 2014 no property taxes will be received.** (There was no reduction in our millage rate of 0.9204 due to the Headlee Amendment this year from our last millage)

**412.000 Personal Property Taxes:** The amount of revenue that will be generated by personal property taxable value in December 2012 based on a millage rate of 0.9204 mills, if a millage is voted on by the tax payers in the fall of 2014

**420.000 Delinquent Personal Property**

**Tax 445.000 Current Taxes**

**445.020 Penalties**

**602.000 Grants:** None projected at the current time.

**602.001 Americana Options Grant:**

**605.000 Bond Proceeds:**

**665.000 Interest on Investments:** \$0 projected,

**671.000 Miscellaneous Revenues:** \$0 was budgeted for these line items

**Expenditures**

**902.000 Bank Charges:**

**802.002 Attorney Services, General:** Budgeted :)0

**802.004 Contracted Employee Services:** The township contracts with the Conservancy for staff time to assist with PDR program management and grant writing. This year's cost \$28,000 was negotiated for the 14-15 fiscal year, was held steady.

**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.

**942.000 Appraisal Expenses:** Budgeted \$ 0. **943.000 Title Work Expenses:** 0 PDR purchase. **944.000 Closing**

**Expenses:** Assumed \$0 if no closings.

**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:** Nothing budgeted.

**Fund 226: Parks & Recreation**

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. The Moneys which were in the New Urbanist Fund have been transferred in this fund for future Park needs.

**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:** None going on

**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. **671.000 Misc. Revenues:** None

**676.000 Reimbursements:** 0

**Expenditures:**

**902.000 Bank Charges:** Negligible.

**930.002 Parks & Recreation Expenditures:** 0

**930.003 Phragmites Eradication:** We do not expect to perform eradication during 2012-13.

**930.005 Shoreline Redevelopment:**

**956.000 Miscellaneous:** None

**999.000 Transfers to Other Funds:** None

**Fund 246: Township Improvement Revolving Fund**

The township fund's for improvement to roads where we have an opportunity to leverage Citizens dollars and contributions from GTC Road Commission with this 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 by Bonds taken out to support these individual SAD district needs.

**Revenues:**

**Expenditures:**

**992.00 Road Project Debts**

**992.000 Road Project Debts:** This is where we will disburse the maximum of \$10,000 for engineering costs that the

631.000 ACT 48 Maintance Public ROW: This is where we would deposit receipts from the state pursuant

to the METRO Act going forward, so that in the future we don't have to worry about segregating them in and transferring them out of the General Fund

□

## **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 DPW Director and Dianne Thompson at DPW and County Treasurer H Scheppe and her 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.

#### **Revenues:**

**Fund Balance Forward:** Based on the anticipated year-end fund value. \$900,000.00

**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: 0**

#### **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 are negotiating a new contract with the city.

**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. \$263000.00

**995.001 Interest and Fees on Bonds:**

**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 was under review by the DPW legal counsel. It is not proper that funds paid by sewer users be comingled with Septage funds was the ruling.

**950.020 Principal Payments on Joint Venture:** \$6085.00 was received by Acme Township for repayment of principle in 2013/14 budget year this is for money Acme Township loaned the Septage plant in 2013 to pay bond payments since the plant was not breaking even. We loaned out about \$187,727.00. Interest received as revenue was \$2997.74. and shows up as revenue in our General funds. The plants rates were raised and its anticipated to see a similar return on this investment.

**995.001 Interest and Fees on Bonds:** We expect the township to be liable for interest on the refinanced bonds of approximately \$6,000.

**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.

**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 2013.

**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, , 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 between the Township a Lochenheath Condominium Association in August 15, 2013 returning all rights of ownership, which Acme Township had to the Lochenheath Water system back to the Lochenheath Condominium Association development.

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 yet to Acme Township an agreement Approved by the township was signed in 2013 which allows the Sewer system to be operated ,and managed by the Property owners until they its deemed desirable per the agreement signed August 15,2013 between the parties. There is presently a valve arrangement on the south side of the development which does connect to The Acme Township sanitary sewer 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:**

**956.001 Operating and Maintenance Expense:**

#### **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.

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.

**Operating and Maintenance Expense:** Covers general operating and maintenance expenses of the DPW

