

**ACME TOWNSHIP GENERAL APPROPRIATIONS ACT
FISCAL YEAR 2013-14
RESOLUTION #R-2013-33**

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, 2013 and a public hearing was held regarding the proposed budget on June 4, 2013.

SECTION 3: CHIEF ADMINISTRATIVE OFFICER

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

SECTION 4: FISCAL OFFICER

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

SECTION 5: MILLAGE LEVY

The Acme Township Board shall cause to be levied and collected the general property tax on all real and Personal property within the Township upon the current tax roll an allocated millage of 0.7333 mills for **township operations; and a voter authorized millage of 0. 9204 for purchase of farmland development** rights.

SECTION 6: ESTIMATED REVENUES

Estimated Township General Fund Revenues for fiscal year 2013-14 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:	
2013-14 Expected Revenues Only	\$811600
Expected Revenue plus Fund Balance Forward	\$1944535
Fire Fund: (from portion of 2.6 mill Emergency Services Special Assessment)	
2013-14 Expected Revenues Only	\$685,679
Expected Revenue plus Fund Balance Forward	\$732,453
Township Community Policing Officer Fund: (from portion of 2.6 mill Emergency Svcs Sp. Asmt.)	
Ex2013-14 expected Revenues Only	\$38621.48
Expected Revenue plus Fund Balance Forward	\$214293
Cemetery Fund:	
2013-14 Expected Revenues Only	\$8300
Expected Revenue plus Fund Balance Forward	\$12699

Liquor Control Fund	
2013-14 Expected Revenues Only	\$9,420
Expected Revenue plus Fund Balance Forward	\$20880
Shoreline Preservation Fund:	
2013-14 Expected Revenues Only	
Expected Revenue plus Fund Balance Forward	\$132079
Farmland Preservation Fund:	
2013-14 Expected Revenues Only	\$513,882
Expected Revenue plus Fund Balance Forward	\$762882
Oil & Gas Lease Fund: Now Parks & Recreation	
2013-14 Expected Revenues Only	\$0
Expected Revenue plus Fund Balance Forward	\$9889
New Urbanism Town Center Fund:	
2013-14 Expected Revenues Only	\$100
Expected Revenue plus Fund Balance Forward	\$27,893
Township Improvement Revolving Fund:	
2013-14 Expected Revenues Only	
Expected Revenue plus Fund Balance Forward	\$20400

SECTION 7: ESTIMATED EXPENDITURES

Estimated General Fund expenditures for fiscal year 2013-14

Various Township activities (cost centers) are as follows:

Township Board Expenditures:	\$199024
Supervisor's Expenditures:	43971
Election Expenditures:	13600
Assessor's Expenditures:	39913
Clerk's Expenditures:	73079
Board of Review Expenditures	1, 161
Treasurer's Expenditures:	66655
Town hall Expenditures:	49700
Planning/Zoning Expenditures:	148701
Maintenance Expenditures:	107779
Retirement Plan Management Expenditures:	1,000
Insurance Expenditures:	15,000
Transfers Out:	0
Capital Outlay:	16667
Other Expenditures:	0
Total:	\$776250

Other Funds:

Fire Fund:	\$613529.
Township Community Policing Officer Fund:	\$78647
Cemetery Fund	\$8300
Liquor Control Fund	\$8495
Shoreline Preservation Fund:	\$58650
Farmland Preservation Fund:	\$513882.
Oil & Gas Lease Fund:	\$16,000
New Urbanism Town Center Fund:	\$27839
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 2012-13 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 departments 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 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 884 hours
Treasurer	\$34,510/year
Deputy Treasurer	\$16.00/hour for 988 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 325 hours
Sayler Park Caretaker	\$10.00/hour for 325 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 Collett seconded by Jenema to adopt the foregoing resolution.

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

The following voted nay:

Excused: La Pointe

The Supervisor Zollinger, declared the motion carried and the resolution adopted on the 18th day of June, 2013

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: May 14, 2013
Re: 2013-14 Township General Fund Budget – Final

Attached to this memo is the second draft of a proposed **2013-14** General Fund budget. It contains spreadsheets for each General Fund cost center and discusses where we are in the 2013-2014 budgets YTD.

General “safe harbor” assumptions:

- That healthcare premiums will increase by 10% effective January 2014.
- 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 2012-2013 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 2013-14 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 \$278582713, which is about \$9.53 million lower than last year). The County Equalization Department tells us each May what the effect of Headlee Amendment rollbacks will be on our operating millage for the coming year. We don’t have the final figure yet, a preliminary estimate that our millage reduction fraction for 2013-14 will be 1.04. Because Headlee never increases your millage – only reduces it - we project that our millage rates for 2013-14 will be the same as for 2012-13. 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 \$103264.00 for 2013-14 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 \$77,432.00 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 \$2800.00 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 \$327,775.00 which is about \$12000 more than received last year.**

577.000 Swamp Tax: \$0 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 E coli testing (\$4825.00 and \$ 15,000.00 toward purchase of a beach Groomer. 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,\$250.

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 over projections for this year a major increase due to the Meijer's Land use permit being a major expense do to the land size of the project our estimate is in excess of \$50,000.00 dollars with our over revenue to be \$53500.00

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. We should see about \$50,000 from our GTTC LUP Fees in this current year 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) **No funds have been yet received in 2012-13 so none were budgeted.**

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 is coming up so we only budgeted \$250.00 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 \$500.00 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 generally budget \$0 for this line item.

698.000 Transfers in from Other Funds: If money is transferred from one of the special funds to the general fund, this is where it would land. 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 \$811600, which is approximately \$12913 higher than last year. Most of the difference comes from the \$50,000 received for Zoning fees and state revenue sharing receipts running higher than expectations by \$12,004.

Projected 2013-14 revenues are currently \$811600.00, up from net budgeted revenues for 2012-13 of \$763,720.00 and moderately higher 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

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 0 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 2013/14.

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 \$1013.00

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 request 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 \$1000.00 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 our New clerk is assessing the need for this function.

703.001 Secretary: This is where our Office Assistant's wage is posted. This position is currently paid a wage of \$26600.00 annually we are proposing a 3% increase to 27,414 or a 13.18 per hour rate. The last time this wage was increased was two years ago.

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703.002 Township Manager: This position was eliminated by Board resolution in March 2013 so no funds required here.

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 new officers will only be eligible for this after November of 2013. Our new clerk will be eligible in May 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 members premiums through payroll deduction. Effective January 1, 2009 we transitioned to a high-deductible plan to save on premiums, and we provided a contribution to each employee to establish Healthcare Savings Accounts (HSAs) to cover their annual deductibles. Our health insurance premium year begins anew each January.

726.000 Supplies and Postage: This is one of the bigger-ticket items we have. We have budgeted an increase, particularly due to rising postage costs.

801.000 Accounting and Audit: The new year estimate is based on actual costs for last year plus an addition cost factor due to the amount of funds in our Farmland PDR Program..

802.001 Attorney Services, Litigation: The major lawsuits in which the township has been involved have ended. 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 reduced this line by 50% from last year

802.002 Attorney Services, General: We have increased this line item cost \$2500.00 from last year's rate since the retainer last year was heavier weighted toward Planning and Zoning. **We have exceeded this Expense in 2012-13 by \$7000.00** 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. Its planned in 2013-14 to reduce the Amount of time An Attorney is 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: Have shown \$10,000. Toward design work for a new Acme Township Community center/Township office space.

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 would be shown we have this out to bid and have budgeted \$10,000.00 for this work.

804.000 Software Support & Processing: Budgeting \$2,000 for tech support for our computer network and annual service contract on our digital filing system (\$900), along with \$3000.00 for a New Acme Township web Design and in service.

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

855.000 Newsletters: Our newsletters will cost us about \$1656.00 per mailing We budgeted \$500 to mail our newsletters out (cost of paper) when taxes go out . The electronic copies of our newsletters only went to 800 residents or less.

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. \$1500.00 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 and our subscription to the *Record Eagle*. Our newspaper subscription is digital this year which will generate modest savings. This line item was reduced by \$5200 in this budget year.

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: As mentioned before, we are budgeting \$15000.00 on this line to help take care of any unknown expenses in any cost center.

Supervisor's Expenditures – Cost Center701

702.000 Salaries: Currently \$37,000.

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 will be 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: All Monies put under line item are for entire township needs but will need an board resolution to move. \$20,000.00 Township Board Contingency

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 \$3,500.00 budgeted for 2013-2014.

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

956.000 Miscellaneous

992.000 Contingency/Education: All Monies put under Supervisor Contingency 992.000

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: All Monies put under Supervisor Contingency 992.000

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 \$15.75/hour for a maximum of 15 hours/week. The Clerk currently directs the Deputy Clerk to maintain the voter and election records, organize elections, and update and organize our cemetery records. 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 this is a .25cents per hour increase.

714.000 FICA Local Share

874.000 Retirement/Pension: For this Budget year most of this cost is based on deputy wages, since Clerk not eligible until May 2014 for 401 contributions.

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.

726.000 Supplies & Postage: Needs estimated at \$1,800.00 due to USPO cost increases..

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

860.000 Travel & Mileage: For Clerk and Deputy for travel and related to Electronic Poll Book training. Recommended increase over this year because new Clerk will likely wish to travel to additional training.

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 since she is new to position.

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

703.000 Deputy/Secretary: The Treasurer is required by statute to have a Deputy Treasurer. The Deputy currently works up to 15 hours/week for 50 weeks a year at a current pay rate of \$15.75/hour. A pay increase to \$16.00 per hour and 20 hours per week increase is being proposed. This is an increase of .25cents per hour.

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

874.000 Retirement/Pension: This is for 7 months of eligibility by Clerk Starting November 2013.

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. The clerk has suggested a Receipt printer for BS&A and a scanner for office efficiency

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 \$1000.00 due to current year run rate.

850.000 Telephone: No Change

992.000 Natural Gas: reduced \$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"

851.000 Cable Internet Service: This line item covers costs for our Charter High Speed Internet connection.

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 based on current year billings. This line item has maintaining a level cost. At This Time the utilities which provide this service do not offer a reduction to go to LED lighting fixtures.

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930.000 Repairs & Maintenance: This line item covers general maintenance and repairs to the township hall, as well as the maintenance/consumables contract on the photocopier, mats and Culligan water service. We have included annual carpet cleaning (Henkel estimate \$400).

956.000 Miscellaneous

992.000 Contingency: Covered under Supervisor 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 \$15.00/hour for 20 hours/week. We have shown with the additional responsibilities this job goes to \$17.50 per hour at 30 hours per week for 52 Weeks, or 27,300.00 annually. 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

874.000 Retirement/Pension

910.000 Health Insurance Premiums: FICA is 7.65% of the salaries and wages. The budget assumptions are based on hiring a part-time Zoning Administrator who would not be eligible for insurance and who might obtain enough hours to become a retirement plan participant.

Unemployment Expense: Nothing budgeted.

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

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

802.002 Attorney Services, General: 50% of the estimated monthly \$2,750 retainer for general legal services has been allocated to Planning and Zoning (\$16500.00). In addition, we are projecting some legal expenses for development of Form based coding wording and ordinance revisions work which is on the Planning Commission's project goal list for the coming fiscal year. This line item has been **Reduce by \$12,000** for 2013-14

803.000 Planner Services: This line item was budgeted at \$50,000. To cover inspection and other work associated with the VGT development making sure specifications are met per our SUP ,and major road work on M72 and Lautner Rd.

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 Monthly retainer and work on detailed plans for our shoreline needs. This cost from last year should be reduced by \$13000.00 since Master planning and Parks and recreation 5 year plans will be completed.

804.000 Software Support & Processing: Nothing proposed. Township staff has been successfully using open-source GIS software to avoid the costs of ESRI GIS program upgrade purchases.

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 decrease(\$1800.00) in line with ordinance amendment work in the coming fiscal year going to form based coding.

949.000 Rental of Space: Planning is requesting up to \$1,000 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. Requesting same amount as last 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 \$9.00/hr. for 15 hrs./week. This year we are planning to increase the hourly wage to \$10.00 per hour at 325 hours per seasonal worker

714.000 FICA Local Share

874.000 Retirement/Pension

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

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

860.000 Travel & Mileage: Nothing budgeted.

930.000 Repairs & Maintenance: The Buildings & Grounds Manager has proposed a total budget of \$25145.00, up from to this year to account for increased Bayside Park 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 \$25145,00 requested):

930 repairs Maintenance	Fuel, trucks equipment	\$	
		9,750.00	
	Propane for Heat shop	\$	
		600.00	
	Septic pump out parks 3 year cycle	\$	
		500.00	
	Parks tree mtce	\$	
		3,500.00	
	Annual water well Testing Required	\$	
		700.00	
	Park building Maintenance Bay side storage	\$	
		1,000.00	
	New alarm systems Motoring \$600 per year	\$	
		600.00	
	Trash removal	\$	
		1,395.00	
	Fertilizer repair parts, paint	\$	
		3,500.00	
	Flowers for Parks Township Hall Garden club	\$	
		600.00	
	Stream water Monitoring(whitewater \$	\$	
		1,000.00	
	Phragmites Maintenance /Treatment	\$	
		2,000.00	
		\$	
		25,145.00	Total
930.001 Park equipment Maintenance	Replacement Tables Benches Grilles	\$	
		3,500.00	
970.00 Capital improvements	York rake for Tractor- gravel road parks Mtce	Removed	
726.00 supplies	Maintenance supplies Paper, Soap, consumables all parks	\$	
		2,000.00	

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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 and providing 1 new bike rack for Bayside park.. Shipping is included in the cost estimate. He suggests adding an amount for such items in this line item every year to repair/replace/augment park equipment.

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

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

Retirement/Pension; FICA Local Unit – Cost Center 861

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

Insurance – Cost Center 865

910.000 Insurance Premiums: Amounts for health insurance have been moved to cost centers where costs generated to provide a truer look at employment costs. Amounts left in this cost center should cover annual township general liability/bonding/loss insurance and Workers Compensation insurance premiums. We have estimated \$13,000 for the liability insurance policy, and the Workers Comp policy is generally around \$2,000.

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 METRO Act payments to the Township Revolving Improvement Fund.

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

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. In the 2013/14 budget its proposed these Metro Act funds not be put in the Township Revolving Improvement fund.

Capital Improvements – Cost Center 970

972.000 Supervisor:

974.000 Elections:

973.000 Clerk: The Clerk requests one new 4-person voting booths at a cost of \$800 each including shipping, And a Fire proof safe to keep critical cemetery and office records in Total for these two items are \$2867.00

977.000 Treasurer:

750.000 Parks:

975.000 Township Hall: Our computers are eight years old and running very slow. We have had to replace hard drives on two or more units. It's requested we upgrade to new machines and also a new compatible Server to provide a more reliable back up for critical electronic records we are required to maintain. We can only up- grade software to Windows 7 Pro since some of the applications we interface only are compatible to Windows 7 Pro. The cost is about 13,800.00.

GENERAL FUND - 101 SUMMATION

This Fiscal Year:

We are currently projecting a increase in the General Fund balance at the end of the fiscal year 2013/14.

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The proposed budget for next year is showing a potential surplus of just over \$35,000. Considering that we are projecting lower expenses in several departments due to elimination of a township position(Manager) and in health care and 401 k benefits being lower in the first year of new elected office holders

Next Fiscal Year:

Initial revenue projections for the 12-13 fiscal year are generally on par with the revenue projections for this year net the extraordinary repayment of the Shoreline Fund loan. Proposed expenditures are up from original budget, primarily due to projections of higher expenses in several departments due to expected and possible changes in elected office holders. Otherwise the preliminary General Fund budget proposal is

SPECIAL FUNDS

(Please read this whole section thoroughly!)

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

Fund 206: Fire Fund

It is assumed that there may be amendments to this particular fund budget in the early fall of 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 2012 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 2013-14 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 Northflight 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.

Treasurers will be paying MESA so that going forward the Treasurers could simply pay MESA every spring at the same time they make settlement with the County and all other taxing authorities in March or April. This should also result in the township not needing to maintain a balance in this fund for cash flow purposes, as we will immediately disburse what we receive.

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 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.

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 2012 combined Emergency Services SAD rate was 0.25. We have a fund balance of approximately \$168408, 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 2013/14 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 licence and control fees annually.

802.000 Community Policing Contract: The amount we pay to the County to have a dedicated Community Policing Officer. The county provides our deputy's uniforms, car and equipment; we pay his wages, benefits and an allowance for overtime. We have not received the new figure from Undersheriff Nate Alger yet, but each year we usually receive a 3% increase over last year. The Supervisor was negotiating a potential contract update with Sheriff Bensley which ended with the same cost for the current year 2013/14 of \$75,000

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: Noting budgeted, as this is a completely unpredictable revenue source.

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

646.000 Burial Fee Payments: We are paying our contractor, who is doing the burials, \$400 per casket burial and \$75 for cremains 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: We should be growing this fund over time, with a goal of eventually using fund principal as an endowment and perhaps spending only interest and fees earned. The amount of interest earned this year will be minimal if anything, so we budgeted \$0.

671.000 Miscellaneous Revenues: \$0 was budgeted. We might never use this line item, but in case we were to come up with a grant or something, we'd have a place to put and track it. In the current fiscal year we used it to receive an insurance company payment for damage done to the Acme Cemetery fencing by a car accident.

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: We are using an independent contractor who is paid on a per burial basis. This line item would be used to pay them for their services according to our Cemetery Ordinance and Cemetery Rules & Regulations. At the current time, our cost per burial or disinterment is equal to the fee we charge for these services, so we budgeted the same amount as the expected revenues.

804.000 Software Support & Processing: We have Fund Balance Cemetery management computer program which Sharma is using to organize our cemetery records. We budget on expense at this time.

902.000 Bank Charges: Nothing budgeted.

930.000 Repairs and Maintenance: Previously these expenses would have been found mixed into other expenses in our Parks & Maintenance Cost Center of the General Fund. The proposed amount \$4000. is for general repairs and maintenance, including fertilizer and water system maintenance. This year's proposal also includes 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. \$20,882.

665.000 Interest on Investments: Projected \$0.

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

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

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

Fund 223: Heritage Fund

The Heritage Fund was started in 2009 to support historic preservation efforts in the township. Nothing Budgeted

THE ACME HERITAGE SOCIETY, A 501(C)3 SEPARATE FROM THE TOWNSHIP, HAS LARGELY ASSUMED THE INTENDED FUNCTIONS OF THE TOWNSHIP HERITAGE CITIZENS ADVISORY WITHIN THE COMMUNITY. WE RECOMMEND THAT THIS FUND BE CLOSED OUT BEFORE THE END OF THE 2011-12 FISCAL YEAR.

Fund 224: Shoreline Preservation Fund

The budget only shows cash revenues and expenditures. The audited balance sheet of the account is also affected by assets and liabilities. We ended the 2012-13 fiscal year a cash balance in the bank account for this fund of \$73429.08. Expenses in Fiscal year 2013-14 will be for payments of the bonds taken out to have money available to close the shoreline final properties purchased. The Percent of the bonds taken out was 23% to be paid by the shoreline fund.

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Revenues:

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

602.000 Grants: We will continue to actively pursue new sources of grant funding for this project to help in our Development of the new park land obtained in Phase I, II, and III.

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605.000 Bond Proceeds: No additional bonding for the shoreline project is planned at this time. **665.000 Interest on Investments:** Based on current year receipts.

Expenditures:

803.000 Planning Services: None budgeted at this time.

942.000 Appraisal Expenses: None budgeted at this time.

802.002 Legal Expenses: Nothing budgeted

942.001 Closing Expenses: Nothing budgeted

943.000 Title Work Expenses: Nothing budgeted.

945.000 Stewardship/Enforcement Expenses: None

902.000 Bank Charges: We are making payments on the portion of the capital improvement bonds issued in 2011 to cover the cash flow while we await repayment of the final 10% of the Trust Fund property acquisition grants. The Shoreline Fund will be responsible for 23% of the bond payments, with the Farmland Fund responsible for the remaining 77%.

956.000 Miscellaneous: None

999.000 Transfers to other Funds: None

Fund 225: Farmland Preservation

Revenues

390.000 Fund Balance Forward: The money available at the start of this Ficial year were \$532,344.00

402.000 Current Property Taxes: The amount of revenue that will be generated by real property taxable value in December 2013. There was no reduction in our millage rate of 0.9204 due to the Headlee Amendment this year projected to be 254,600.00.

412.000 Personal Property Taxes: The amount of revenue that will be generated by personal property taxable value in December 2013 based on a millage rate of 0.9204 mills are projected to be \$12,200.00..

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: No new funding from this source anticipated.

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

665.000 Interest on Investments: \$1200.00 projected, as interest rates are low and we anticipate spending down much of the current fund balance to close upcoming PDR deals.

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

Expenditures

902.000 Bank Charges: We are making payments on the portion of the capital improvement bonds issued in 2011 to a) cover the cash flow while we await repayment of the final 10% of the Trust Fund property acquisition grants for the Shoreline Project; and b) allow us to close as many Round 1 PDR deals as we can as quickly as possible, using the future millage receipts to repay the applicable portion of the bonds. The Shoreline Fund will be responsible for 23% of the bond payments, with the Farmland Fund responsible for the remaining 77%.

802.002 Attorney Services, General: Budgeted \$6,000 for working with landowners.

802.004 Contracted Employee Services: The township contracts with the Conservancy for staff time to assist with PDR program management and grant writing. An increase to \$28,000 was negotiated for the 09-10 fiscal year, was held steady for the 10-11 and 11-12 fiscal years. The contract for 13/14-1, is \$29,000.

941.000 PDR Payments to Landowners: We draw the actual checks payable to the landowners at closing for their development rights from here. The Board of Trustees must annually adopt a resolution establishing the amount of PDR payment money available each year. A proposed resolution has been provided for your consideration as a separate Board meeting discussion item. At this time we are projecting two closings; cost to be about \$585,000.

942.000 Appraisal Expenses: Budgeted \$5,500 to complete needed appraisals for two parcels.

943.000 Title Work Expenses: Estimated at Non Budgeted 0.

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/Oil & Gas Lease

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

Revenues:

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

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

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

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

670.000 Lease Revenue: We are not predicting any revenue from production related to existing gas exploration leases. **671.000 Misc. Revenues:** None

676.000 Reimbursements: \$85.00.

698.000 Transferred in from other funds:\$27,800.00 From the New Urbanist Fund balance

Expenditures:

902.000 Bank Charges: Negligible.

930.002 Parks & Recreation Expenditures: This expense is Budgeted at \$27,800 for start of parks planning process.

930.003 Phragmites Eradication: Budget \$1000.

930.005 Shoreline Redevelopment: Nothing budgeted this year

956.000 Miscellaneous: None

999.000 Transfers to Other Funds: None

Fund 227: New Urbanist Town Center Fund

This fund was established in the late Summer of 2006 to house revenues from a Tribal 2% grant towards the cooperative town center design project.. We are redirecting these funds in the 2013/14 budget to the Shoreline District instead of the originally-intended project area

Fund 246: Township Improvement Revolving Fund

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

Revenues:

None

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631.000 ACT 48 Maintenance 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

Our Fund Balance Forward started this fiscal year at \$461,733.00

The master cash flow spreadsheet based on maintaining the current regional sanitary sewer user fee of \$30 and Connection charges for new taps at \$4200 per RTU. It's anticipated that Acme will see an increase in sewer revenue do to permit's being issued at a higher rate than the previous last 3 years.

Revenues:

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

460.000 Usage & Connection Fees: User fees at \$30/month plus any new benefit purchases. Budget \$849297-.2013/14

665.000 Interest on Investments: Based on current investment rates.

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

Expenditures:

803.003 Engineering Services: None currently projected.

940.000 Capacity Lease:

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. one reason our Sewer Fund is not failing as fast as the cash flow spreadsheet has projected is that our actual O&M expenses have consistently come in under budget We also have done some major repairs of the Sewer system to stop ground water infiltration to our sewer system and have a new agreement on how flow is measured between Acme and East Bay Township which has lowered the actual monthly flow amounts we pay our portion of DPW expenses' on.. Budgeted 2013/14 \$262,960.

995.001 Interest and Fees on Bonds: From the cash flow spreadsheet; interest due on all bonds except Bond #322. This line item is labeled to be for both interest and fees, but a new line item was created this year to segregate the fees. Budgeted 2013/14 at \$450115.00

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. **During 2013/14** its anticipated the Septage earnings will pay for all bond payments and possible return to the G-5 township interest and some loan dollars.

698.000 Transfer in from other Funds:

995.020 Principal Payments on Joint Venture: We expect the STF bonds to be refinanced with no principal payments due for 5 years.

995.001 Interest and Fees on Bonds:

995.004 Fees on Bonds:

Department 550: Hope Village Water System

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

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

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 in 2013 between Acme Township and the Lochenheath Property owners that give all responsibilities to **Own ,Manage and Maintain** there own water system when the . The Michigan DEQ has concurred with this decision.

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 drain field 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.

Agreements were signed in 2013 between Acme Township and the Lochenheath Property owners that give all responsibilities to **Own ,Manage and Maintain** there own sewer system up to a time they exceed the number of users their system can handle or sooner if they desire. At eather of those time the Sewer connecting will be reversed to the Acme Sewer system with any cost to do this to be born by the Development or Property owners association. All new lots and dwellings built will pay an RTU fee for a new connection at the Acme Township fee schedule in effect at the time The Michigan DEQ has concurred with this decision.

460.000 Usage & Connection Fees: The line item where we would deposit user fees, based on our fee schedual.

676.000 Reimbursements: None budgeted for this facial year

698.000 Transfer in from other Funds:

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☐	Actual last year	original Budget	Amended Budget	Projected YE	New Year Recommended	Adopted	Draft 5/28/2013 JBZ
Month: 6/18/2013				2012-13	2013-14		The latest up dates including work sheets E&R other funds
Fund: 101 - GENERAL FUND							
Revenues							
Dept: 000							
402.000 CURRENT PROPERTY TAXES	196,757	201,724	201,724	198,563	\$ 204,203.00	0	Revised 6/2 to show YE 2013
							Numbers + up date tp other funds
403.000 STATE SHARED SALES TAX	0	0	0			0	
412.000 PERSONAL PROP TAXES	9,555	10,154	10,154	9,777	\$ 10,876.00	0	Revised 6/7 to show corrections
							From 6/4 budget hearing JBZ
420.000 DELQUENT PERS PROP TAX	286	0	0	646	\$ 1,000.00	0	
							Revised to show proper account on three accounts Final copy for 6/18/13
423.000 ANY AND ALL OTHER TAXES	0	0	0		\$ -	0	
							Final Board approved 6/18/13 show
445.000 CURRENT TAXES	1,408	0	0		\$ -	0	New Twp hall acc Dept101.803.003
							6/18/2013 JBZ
445.020 PENALTIES& INTEREST	4,192	0	0	241	\$ 300.00	0	
446.000 DEL PERS INTEREST & PENALTY	1,205	0	0	917	\$ 1,200.00	0	
447.000 ADMINISTRATIVE FEE 1%	98,403	91,171	91,171	92,005	\$ 103,264.00	0	
448.000 CABLE TV FEE	72,899	72,000	72,000	56,361	\$ 77,432.00	0	This account is possible low by \$18,683.86 do to an adjustment made 7/1/2012
465.000 PASSPORT FEES	2,600	2,500	2,500	2,400	\$ 2,800.00	0	
477.000 LICENSES & PERMITS	0	0	0		\$ -	0	
480.000 BUSINESS LICENSE & PERMITS	0	0	0		\$ -	0	
574.000 ST SHARED SALES TAX	312,985	315,771	315,771	268,707	\$ 327,775.00	0	
577.000 SWAMP TAX	608	0	0	657	\$ 750.00	0	
602.000 GRANTS	26,980	0	40,000	39,825	\$ -	0	
607.000 CHARGES FOR SERVICES	128	100	100	232	\$ 250.00	0	
607.001 WIRELESS TOWERS	0	0	0		\$ -	0	
608.000 ZONING ORDINANCES	450	0	0		\$ -	0	
608.001 Zoning Fees	2,560	2,000	2,000	2,125	\$ 53,500.00	0	Regular fee +VGT 50K
609.000 ZONING BOARD OF APPEALS	0	0	0		\$ -	0	
610.000 Revenues for Escrow Account	1,792	1,500	1,500	463	\$ 500.00	0	
631.000 CONS INDUSTRY ANNUAL MAINT FEE	6,770	0	0		\$ -	0	
643.000 CEMETARY lot &plots	0	0	0		\$ -	0	

665.000 INTEREST ON INVESTMENTS	375	0	0	231	\$	250.00	0
667.000 RENT-PARKS	1,205	1,000	1,000	720	\$	500.00	0
671.000 MISC REVENUES	-1,862	0	0	0	\$	-	0
671.010 CIVIL INFRACTION FEES	0	0	0		\$	-	0
672.000 ASSESSMENTS CURRENT	607	0	0		\$	-	0
672.010 INTEREST CURRENT ASSESSMENTS	113	0	0		\$	-	0
672.020 PREPAID ASSESSMENTS	0	0	0		\$	-	0
673.000 SALES OF FIXED ASSETS	0	0	0	7,638	\$	-	0
676.000 REIMBURSEMENTS	31,947	17,400	25,800	20,456	\$	27,000.00	0
687.000 REFUNDS & REBATES	377	0	0	2,137			0
698.000 TRANS IN FRM OTHER FUNDS	107,387	0	0	105,489	\$	-	0
Dept: 000	879,727	715,320	763,720	809,590	\$	811,600.00	0
Dept: 101 TOWNSHIP BOARD OF TRUSTEES							
602.000 GRANTS	0	0	0		\$	-	0
TOWNSHIP BOARD OF TRUSTEES	0	0	0		\$	-	0
Total Revenues	879,727	715,320	763,720		\$	-	0
Expenditures							
Dept: 000							
465.001 POSTAGE FOR PASSPORTS	484	500	500		\$	500.00	0
802.000 COMMUNITY POLICING CONTRACT	0	0	0		\$	-	0
902.000 BANK CHARGES	35	0	0		\$	-	0
946.000 CHERRY CAPITAL CABLE FEE	0	0	0		\$	-	0
953.001 DISBURSED BURIAL FEES	0	0	0		\$	-	0
956.000 MISCELLANEOUS	-493	0	0		\$	-	0
964.000 REIMBURSEMENTS	224	0	0		\$	-	0
976.000 POLICING CONTRACT	0	0	0		\$	-	0
992.000 CONTINGENCY	0	0	18,493		\$	20,000.00	0
994.000 TC TALUS CONTRACT SERVICES	624	650	650		\$	600.00	0
995.000 SENIOR CENTER	0	0	0		\$	-	0
996.000 GYPSY MOTH PROGRAM	0	0	0		\$	-	0
997.300 FOURTH OF JULY FIREWORKS	0	0	0		\$	-	0

Election cost and Metro Fire

2013 moneys received from over payment

998.000	GT COUNTY ROAD COMMISSION	0	0	0		\$	1,013.00	0	Brine gravel roads
999.000	TRANSFER TO OTHER FUNDS	0	0	0		\$	-	0	
Dept: 000		874	1,150	19,643		\$	-	0	
Dept: 101	TOWNSHIP BOARD OF TRUSTEES				72,930.00				
702.000	SALARIES	24,000	24,000	24,000		\$	24,000.00	0	
703.000	WAGES DEPUTY/SEC/PRT TIME	0	0	0		\$	-	0	
703.001	SECRETARY	26,768	26,660	26,660		\$	27,414.00	0	3% increase
703.002	TOWNSHIP MANAGER	50,192	50,000	50,000		\$	-	0	
705.001	PER DIEM TRUSTEES	0	600	600		\$	1,000.00	0	\$50 per extra meeting Requested
710.000	Possible unemployment Payments					\$	10,000.00		Possible Unemployment Township Mgr
714.000	FICA LOCAL SHARE	6,222	7,746	7,746		\$	3,932.00	0	
726.000	SUPPLIES & POSTAGE	4,385	4,500	4,500		\$	4,000.00	0	
801.000	ACCOUNTING & AUDIT	17,952	16,000	16,000		\$	20,000.00	0	Increased due to extra work Farmland
801.001	Internal Accountant					\$	10,000.00		CPA/Internal Accountant
802.001	ATTORNEY SERVICES LITIGATION	5,427	6,000	6,000		\$	3,000.00	0	
802.002	ATTORNEY SERVICES	12,730	14,000	14,000		\$	16,500.00	0	\$2750 50% to board A+16500
802.004	CONTRACTED EMPLOYEE SERVICES	0	0	0		\$	2,800.00	0	This year \$22045 Due billing Errors Person to take minutes at board meetings up to 24 meetings
802.005	CONTRACTED COMMUNITY SERVICES	11,220	0	0		\$	-	0	
803.000	PLANNER SERVICES	0	0	0				0	New Township hall
803.001	PLANNING CONSULTANT	0	0	0		\$	-	0	
803.003	ENGINEERING SERVICES	0	8,000	8,000		\$	35,000.00	0	Eng of record 10K/new Twp Hall 25K
804.000	SOFTWARE SUPPORT & PROCESSING	1,797	2,000	2,000		\$	5,900.00	0	Web 3k +2K IT \$900 doc store
807.001	DDA Consultant	0	0	0		\$	-	0	
855.000	ACME NEWSLETTER	0	0	0		\$	500.00	0	Cost for mailings with Tax docu
860.000	TRAVEL & MILEAGE	0	0	0		\$	1,500.00	0	Mta,Training Trustees
874.000	RETIREMENT/PENSION	7,666	7,666	7,666		\$	2,740.00	0	Nancy E/10% of base wage
900.000	PUBLICATIONS	1,909	2,000	2,000		\$	1,800.00	0	

910.000 INSURANCE	11,937	13,275	13,275		\$ 5,024.95	0		Health Insurance Nancy 10%
946.000 CHERRY CAPITAL CABLE FEE	0	0	0		\$ -	0		
946.001 SUPPLIES/POSTAGE	0	0	0		\$ -	0		
956.000 MISCELLANEOUS	137	0	0		\$ -	0		
958.000 EDUCATION/TRAINING/CONVENTIONS	0	0	500		\$ 1,000.00	0		
960.000 dues subscriptions	8,125	6,000	6,000		\$ 800.00	0		
965.000 TWP CLEAN UP DAY	0	0	0		\$ -	0		
TOWNSHIP BOARD OF TRUSTEES	190,467	188,447	188,947	\$ 174,636.00	\$ 199,023.95	0	\$ 199,023.95	
Dept: 171 SUPERVISOR EXPENDITURES							\$ -	
702.000 SALARIES	30,115	30,000	30,000		\$ 37,000.00	0	\$ -	
714.000 FICA LOCAL SHARE	2,049	2,295	2,295		\$ 2,812.00	0	\$ -	
726.000 SUPPLIES & POSTAGE	0	0	0		\$ -	0	\$ -	
860.000 TRAVEL & MILEAGE	0	600	600		\$ 500.00	0	\$ -	
874.000 RETIREMENT/PENSION	3,000	1,150	1,150		\$ 2,159.00	0	\$ -	seven months/10% of base wage
910.000 INSURANCE	0	5,460	0		\$ -	0	\$ -	Health Insurance
956.000 MISCELLANEOUS	0	0	0		\$ -	0	\$ -	
958.000 EDUCATION/TRAINING/CONVENTIONS	0	1,500	1,500		\$ 1,500.00	0	\$ -	
992.000 CONTINGENCY	0	0	0			0	\$ -	
SUPERVISOR EXPENDITURES	35,164	41,005	35,545	\$ 31,884.00	\$ 43,971.00	0	\$ 43,971.00	
Dept: 191 ELECTION EXPENDITURES							\$ -	
702.000 SALARIES	5,553	9,500	9,500		\$ 9,600.00	0	\$ -	four elections planned
714.000 FICA LOCAL SHARE	0	0	0		\$ -	0	\$ -	No Deductions/on/election pay
726.000 SUPPLIES & POSTAGE	5,698	3,300	3,300		\$ 3,500.00	0	\$ -	
900.000 PUBLICATIONS	129	350	350		\$ 500.00	0	\$ -	
956.000 MISCELLANEOUS	0	0	0		\$ -	0	\$ -	
992.000 CONTINGENCY	0	0	0		\$ -	0	\$ -	
ELECTION EXPENDITURES	11,380	13,150	13,150	\$ 11,998.01	\$ 13,600.00	0	\$ 13,600.00	
Dept: 209 ASSESSOR'S EXPENDITURES							\$ -	
702.000 SALARIES	5,000	5,000	5,000		\$ 5,000.00	0	\$ -	
714.000 FICA LOCAL SHARE	347	383	383		\$ 383.00	0		

726.000 SUPPLIES & POSTAGE	2,484	2,600	2,600		\$ 2,600.00	0	\$ -	
803.002 ASSESSING CONTRACT SERVICES	31,510	28,600	28,750		\$ 28,750.00	0	\$ -	
803.004 ASSESSOR'S EVALUATION SERVICES	0	1,000	1,000		\$ 1,000.00	0	\$ -	
804.000 SOFTWARE SUPPORT & PROCESSING	1,115	1,800	1,800		\$ 2,000.00	0	\$ -	
860.000 TRAVEL & MILEAGE	0	0	0		\$ -	0	\$ -	
900.000 PUBLICATIONS	0	0	0		\$ -	0	\$ -	
956.000 MISCELLANEOUS	0	0	0		\$ 180.00	0	\$ -	
ASSESSOR'S EXPENDITURES	40,456	39,383	39,533	38,424	\$ 39,913.00	0	\$ 39,913.00	
Dept: 215 CLERK'S EXPENDITURES							\$ -	
702.000 SALARIES	37,150	37,008	37,008		\$ 37,008.00	0	\$ -	
703.000 WAGES DEPUTY/SEC/PRT TIME	12,444	13,356	15,456		\$ 14,144.00	0	\$ -	16 Hours per week at \$16H X3 Qtr
714.000 FICA LOCAL SHARE	3,362	3,853	3,853		\$ 3,888.00	0	\$ -	20 hours per week at \$16H X 1 Qtr
726.000 SUPPLIES & POSTAGE	1,941	1,500	1,500		\$ 1,800.00	0	\$ -	\$2813 Clerk /Dep Clerk \$1075
804.000 SOFTWARE SUPPORT & PROCESSING	2,321	3,000	3,000		\$ -	0	\$ -	
860.000 TRAVEL & MILEAGE	0	450	450		\$ 3,000.00	0	\$ -	
874.000 RETIREMENT/PENSION	4,929	2,723	2,723		\$ 1,000.00	0	\$ -	
910.000 INSURANCE	1,417	8,769	1,209		\$ 2,339.00	0	\$ -	10% of \$14144 DC/3month of37000CK
956.000 MISCELLANEOUS	0	0	0		\$ 8,400.00	0	\$ -	Cathy Dye Health Insurance
958.000 EDUCATION/TRAINING/CONVENTIONS	0	600	1,653		\$ -	0	\$ -	
CLERK'S EXPENDITURES	63,564	71,259	66,852	\$ 65,877.00	\$ 73,079.00	0	\$ 73,079.00	
Dept: 247 BOARD OF REVIEW							\$ -	
702.000 SALARIES	465	800	800		\$ 800.00	0	\$ -	
714.000 FICA LOCAL SHARE	32	61	61		\$ 61.00	0	\$ -	
900.000 PUBLICATIONS	0	200	200		\$ 200.00	0	\$ -	
956.000 MISCELLANEOUS	204	100	100		\$ 100.00	0	\$ -	
BOARD OF REVIEW	701	1,161	1,161	\$ 795.00	\$ 1,161.00	0	\$ -	
Dept: 253 TREASURER'S EXPENDITURES							\$ -	
702.000 SALARIES	34,643	34,510	34,510		\$ 34,510.00	0	\$ -	

703.000 WAGES DEPUTY/SEC/PRT TIME	11,478	11,813	11,813		\$ 15,808.00	0	\$ -	20 hours per week at \$16H X 3 Qtr
714.000 FICA LOCAL SHARE	3,085	3,544	3,544		\$ 3,825.00	0	\$ -	16 Hours per week at \$16H X1 Qtr
726.000 SUPPLIES & POSTAGE	5,242	5,000	5,000		\$ 5,000.00	0	\$ -	Clerk \$2623 / Dep \$1202
801.000 ACCOUNTING & AUDIT	0	0	0		\$ -	0	\$ -	
804.000 SOFTWARE SUPPORT & PROCESSING	2,620	1,500	1,500		\$ 2,560.00	0	\$ -	Receipt Printer BS&A &scanner
860.000 TRAVEL & MILEAGE	0	0	0		\$ 500.00	0	\$ -	
874.000 RETIREMENT/PENSION	3,451	3,451	1,438		\$ 2,012.00	0	\$ -	seven months/10%of base wage
900.000 PUBLICATIONS	0	100	100		\$ 100.00	0	\$ -	Dep annual hours =832 Hours
910.000 INSURANCE	4,602	7,419	2,959		\$ 1,340.00	0	\$ -	Health Insurance Treas incl10% cost
930.000 REPAIRS & MAINT	0	0	0		\$ -	0	\$ -	
956.000 MISCELLANEOUS	45	0	0		\$ -	0	\$ -	
958.000 EDUCATION/TRAINING/CONVENTIONS	0	1,000	2,000		\$ 1,000.00	0	\$ -	
TREASURER'S EXPENDITURES	65,166	68,337	62,864	\$ 60,915.00	\$ 66,655.00	0	\$ 66,655.00	
Dept: 265 TOWNHALL EXPENDITURES							\$ -	
726.000 SUPPLIES & POSTAGE	4,529	4,000	4,000		\$ 3,000.00	0	\$ -	
850.000 TELEPHONE	5,829	3,600	3,600		\$ 3,000.00	0	\$ -	
851.000 CABLE INTERNET SERVICES	1,221	864	864		\$ 1,500.00	0	\$ -	
860.000 TRAVEL & MILEAGE	0	0	0		\$ -	0	\$ -	
920.000 ELECTRIC UTILITIES TOWNHALL	8,377	8,000	8,000		\$ 8,500.00	0	\$ -	
921.000 STREET LIGHTS	12,562	10,500	10,500		\$ 10,800.00	0	\$ -	
922.000 MICH CON GAS	2,973	4,000	4,000		\$ 3,500.00	0	\$ -	
923.000 SEWER TOWNSHIP HALL	630	750	750		\$ 900.00	0	\$ -	
930.000 REPAIRS & MAINT	2,929	8,000	20,000		\$ 18,500.00	0	\$ -	Copier mtce Mats Water Roof
956.000 MISCELLANEOUS	0	0	0		\$ -	0	\$ -	
970.000 CAPITAL OUTLAY	0	0	0		\$ -	0	\$ -	
985.000 SKATING RINK MAINT	0	0	0		\$ -	0	\$ -	
TOWNHALL EXPENDITURES	39,050	39,714	51,714	\$ 50,306.00	\$ 49,700.00	0	\$ 49,700.00	
Dept: 276 CEMETARY MAINTENANCE								

930.000	REPAIRS & MAINT	0	0	0	\$ 241.50	\$ -	0	\$ -	
								\$ -	
	CEMETARY MAINTENANCE	0	0	0		\$ -	0	\$ -	
	Dept: 301 POLICING CONTRACT SERVICES							\$ -	
802.000	COMMUNITY POLICING CONTRACT	0	0	0		\$ -	0	\$ -	
								\$ -	
	POLICING CONTRACT SERVICES	0	0	0		\$ -	0	\$ -	
	Dept: 410 PLANNING & ZONING EXPENDITURES							\$ -	
702.000	SALARIES	1,843	0	0			0		
								\$ -	
702.001	OFFICE & PLANNING COORDINATOR	0	0	0		\$ -	0	\$ -	
								\$ -	
702.002	ZONING ADMIN SALARY	23,909	15,600	15,600		\$ 25,875.00	0		17.50x30h=525x52w=27,300
								\$ -	
703.000	WAGES DEPUTY/SEC/PRT TIME	0	0	0		\$ -	0	\$ -	
								\$ -	
705.000	PER DIEM PLANNING/ZBA	9,918	13,600	13,600		\$ 13,600.00	0		16mx 700 pl 400x4 ZBA
								\$ -	
714.000	FICA LOCAL SHARE	2,251	2,234	2,234		\$ 2,089.00	0		
								\$ -	
726.000	SUPPLIES & POSTAGE	2,287	3,000	3,000		\$ 1,000.00	0		
								\$ -	
802.000	COMMUNITY POLICING CONTRACT	0	0	0		\$ -	0	\$ -	
								\$ -	
802.001	ATTORNEY SERVICES LITIGATION	0	0	0		\$ -	0	\$ -	
								\$ -	
802.002	ATTORNEY SERVICES	24,927	32,000	32,000		\$ 20,000.00	0		R \$2750 at 50% \$16500 A
								\$ -	
803.000	PLANNER SERVICES	0	19,600	19,600		\$ 50,000.00	0		Expense offset by revenue VGT \$50k
								\$ -	
803.001	PLANNING CONSULTANT	14,706	40,000	40,000		\$ 27,000.00	0		Retainer 9k +waterfront 18k
								\$ -	
803.003	ENGINEERING SERVICES	0	0	0		\$ -	0	\$ -	
								\$ -	
804.000	SOFTWARE SUPPORT & PROCESSING	0	0	0		\$ 500.00	0		
								\$ -	
860.000	TRAVEL & MILEAGE	19	1,000	1,000		\$ 500.00	0		
								\$ -	
874.000	RETIREMENT/PENSION	0	0	0		\$ 2,587.00	0		Position qualifies for 401k- July 2013
								\$ -	1000 hours annually and 1 year service
900.000	PUBLICATIONS	3,908	3,000	3,000		\$ 1,200.00	0		
								\$ -	
910.000	INSURANCE	4,232	0	0		\$ -	0	\$ -	
								\$ -	
949.000	RENTAL OF SPACE	384	1,000	1,000		\$ 1,000.00	0		Off site meetings
								\$ -	
956.000	MISCELLANEOUS	0	0	0		\$ -	0	\$ -	
								\$ -	
958.000	EDUCATION/TRAINING/CONVENTIONS	2,387	3,000	3,000		\$ 3,000.00	0		Citizens planner classes 4
								\$ -	
960.000	dues subscriptions	350	500	500		\$ 350.00	0		
								\$ -	
964.000	REIMBURSEMENTS	0	0	0		\$ -	0	\$ -	
								\$ -	

PLANNING & ZONING EXPENDITURES	91,121	134,534	134,534	\$ 106,169.00	\$ 148,701.00	0	\$ 148,701.00	
Dept: 750 MAINT & PARKS EXPENDITURES							\$ -	
702.000 SALARIES	48,876	46,966	46,966		\$ 47,660.49	0	\$ -	1.5% increase
703.000 WAGES DEPUTY/SEC/PRT TIME	5,804	5,310	5,710		\$ 6,500.00	0	\$ -	10.00 per h summer help 325H
704.000 WAGES PARK MAINT SUPRVSR	0	0	0		\$ -	0	\$ -	
714.000 FICA LOCAL SHARE	3,219	3,999	3,999		\$ 3,623.00	0	\$ -	7.6% of wages
726.000 SUPPLIES & POSTAGE	965	2,000	2,000		\$ 2,000.00	0	\$ -	
860.000 TRAVEL & MILEAGE	0	0	0		\$ -	0	\$ -	
874.000 RETIREMENT/PENSION	4,863	4,697	4,697		\$ 4,766.00	0	\$ -	10% of Base wages
910.000 INSURANCE	7,658	8,339	8,339		\$ 8,085.00	0	\$ -	Health Insurance Tom
930.000 REPAIRS & MAINT	22,669	20,000	20,000		\$ 25,145.00	0	\$ -	See sheet Parks Details
930.001 PARK EQUIP MAINT	0	3,500	3,500		\$ 3,500.00	0	\$ -	Reduced from 28000
956.000 MISCELLANEOUS	4,220	0	0		\$ 6,500.00	0	\$ -	E-Coli Beach test
970.000 CAPITAL OUTLAY	0	0	0		\$ -	0	\$ -	\$6,500
MAINT & PARKS EXPENDITURES	98,274	94,811	95,211	\$ 104,200.00	\$ 107,779.49	0	\$ 107,779.49	
Dept: 861 RETIREMENT/PENSION							\$ -	
874.000 RETIREMENT/PENSION	470	1,000	1,000	\$ 1,000.00	\$ 1,000.00	0	\$ 1,000.00	Cost paid to Firm Managing 401K
RETIREMENT/PENSION	470	1,000	1,000			0	\$ -	
Dept: 862 FICA LOCAL UNIT							\$ -	
714.000 FICA LOCAL SHARE	0	0	0		\$ -	0	\$ -	
FICA LOCAL UNIT	0	0	0		\$ -	0	\$ -	
Dept: 865 INSURANCE							\$ -	
910.000 INSURANCE	12,695	15,000	15,000	\$ 12,500.00	\$ 15,000.00	0	\$ 15,000.00	
INSURANCE	12,695	15,000	15,000		\$ -	0	\$ -	
Dept: 866 SELF INSURANCE							\$ -	
910.000 INSURANCE	0	0	0		\$ -	0	\$ -	
SELF INSURANCE	0	0	0		\$ -	0	\$ -	
Dept: 900 MISC							\$ -	
969.000 UNREALIZED LOSS ON INVESTMENTS	0	0	0		\$ -	0	\$ -	
MISC	0	0	0		\$ -	0	\$ -	
Dept: 966 TRANSFER TO OTHER FUNDS							\$ -	
999.000 TRANSFER TO OTHER FUNDS	35,000	0	0		\$ -	0	\$ -	
TRANSFER TO OTHER FUNDS	35,000	0	0	0	\$ -	0	\$ -	
Dept: 970 CAPITAL IMPROVEMENTS							\$ -	
750.000 MAINT & PARKS EXPENDITURES	3,084	0	55,000			0	\$ -	

971.000	TOWNSHIP BOARD	7,776	0	0		\$	-	0	\$	-		
972.000	SUPERVISOR'S CAPITAL IMPROVEME	0	0	0		\$	-	0	\$	-		
973.000	CLERK'S CAPITAL	694	800	800		\$	2,867.00	0	\$	-	800 election 2067 safe fire	
974.000	ELECTIONS CAPITAL IMPROVEMENTS	0	0	0		\$	-	0	\$	-		
975.000	TWNHALL CAPITAL IMPROVE	0	0	1,300		\$	13,800.00	0	\$	-	8 replace computers/server win 7	
977.000	TREASURER CAPITAL IMPROVEMENT	0	0	0		\$	-	0	\$	-	This item need bids to get best price	
CAPITAL IMPROVEMENTS		11,554	800	57,100	50,645	\$	16,667.00	0	\$	-		
Total Expenditures		695,936	709,751	782,254	782,520	\$	-	0	\$	-		
		183,791	5,569			\$	-	0				
									\$	776,250.44	\$	35,349.56
												Unspent

For the Period: 7/1/2013 to 5/31/2014	Last Year Actual	Original Bud.13/14	Amended Bud	Notes
Fund: 206 - FIRE FUND				Fire fund moneys are now pass
Revenues				through to metro by Treasurer just
Dept: 000				like other tax funds paid to
402.000 CURRENT PROPERTY TAXES		\$ 88,025.00		county /schools not booked at TWP level
402.001 VOTED MILLAGES		\$ -		
412.000 PERSONAL PROP TAXES		\$ -		
420.000 DELQUENT PERS PROP TAX		\$ -		
423.000 ANY AND ALL OTHER TAXES		\$ -		
445.000 CURRENT TAXES		\$ -		
445.020 PENALTIES& INTEREST		\$ -		
446.000 DEL PERS INTEREST & PENALTY		\$ -		
665.000 INTEREST ON INVESTMENTS		\$ -		
671.000 MISC REVENUES		\$ -		
672.000 ASSESSMENTS CURRENT		\$ -		
676.000 REIMBURSEMENTS		\$ -		
698.000 TRANS IN FRM OTHER FUNDS		\$ -		
699.000 APPROPRIATIONS MISC INCOME		\$ -		
Dept: 000		\$ 88,025.00		Total moneys Northflight support
		Revenues		
Expenditures				
Dept: 000				
702.000 SALARIES		\$ -		
714.000 FICA LOCAL SHARE		\$ -		
802.004 CONTRACTED EMPLOYEE SERVICES	\$ 82,310.00	\$ 83,500.00		North Flight Support payed to metro
805.000 METRO FIRE CONTRACT				
850.000 TELEPHONE		\$ -		
874.000 RETIREMENT/PENSION		\$ -		
910.000 INSURANCE		\$ -		
920.000 ELECTRIC UTILITIES TOWNHALL		\$ -		
922.000 MICH CON GAS		\$ -		
930.000 REPAIRS & MAINT		\$ -		
956.000 MISCELLANEOUS		\$ -		
Dept: 000		\$ 83,500.00		
Dept: 265 TOWNHALL EXPENDITURES				
805.000 METRO FIRE CONTRACT		\$ -		
923.000 SEWER TOWNSHIP HALL		\$ -		
TOWNHALL EXPENDITURES		\$ -		
Dept: 336 FIRE FUND CONTRACT				
804.000 SOFTWARE SUPPORT & PROCESSING		\$ -		
805.000 METRO FIRE CONTRACT		\$ -		
FIRE FUND CONTRACT		\$ -		
Dept: 861 RETIREMENT/PENSION				
805.000 METRO FIRE CONTRACT		\$ -		
RETIREMENT/PENSION		\$ -		
Dept: 865 INSURANCE				
956.000 MISCELLANEOUS		\$ -		
INSURANCE		\$ -		
		Expenditures		
Net Effect for FIRE FUND		Change in Fund Balance:		
Grand Total Net Effect:		\$ -		

For the Period: 7/1/2013 to 5/31/2014	Last Year Actual	Original Bud.2013/14	Amended Bud.	Notes
Fund: 207 - POLICE PROTECTION				
Revenues				
Dept: 000				
402.000 CURRENT PROPERTY TAXES	\$ 41,059.00	\$ 43,823.00		
412.000 PERSONAL PROP TAXES		\$ -		
420.000 DELQUENT PERS PROP TAX		\$ -		
443.000 LIQUOR LICENSE FEES		\$ -		
445.020 PENALTIES& INTEREST		\$ -		
446.000 DEL PERS INTEREST & PENALTY		\$ -		
665.000 INTEREST ON INVESTMENTS		\$ -		
671.000 MISC REVENUES		\$ -		
676.000 REIMBURSEMENTS		\$ -		
698.000 TRANS IN FRM OTHER FUNDS	\$ 9,420.00	\$ 8,500.00		
Dept: 000		\$ 52,323.00		
		Revenues		
Expenditures				
Dept: 000				
802.000 COMMUNITY POLICING CONTRACT	\$ 74,161.00	\$ 78,678.00		
850.000 TELEPHONE	\$ 552.00	\$ 552.00		
956.000 MISCELLANEOUS		\$ -		
Dept: 000		\$ 79,230.00		
		Expenditures		
Net Effect for POLICE PROTECTION		Change in Fund Balance:		
Grand Total Net Effect:		\$ 26,907.00		Negative \$26907 to come from Fund Balance Start year 2013/14 with \$161050.00

For the Period: 7/1/2013 to 5/31/2014	Last Year Actual	Original Bud.2013/14	Amended Bud.	Notes
Fund: 209 - CEMETERY FUND				
Revenues				
Dept: 000				
600.001 CONTRIBUTIONS FOR ACME CEMETER		0.00		
600.003 CONTRIBUTIONS FOR YUBA CEMETER		0.00		
643.000 CEMETARY lot &plots	\$ 5,700.00	5,000.00		
646.000 BURIAL FEE PAYMENTS	\$ 3,700.00	4,000.00		Fees changed in 2013 but are a pass through to contractor doing work
649.000 DISINTERMENT FEE PAYMENTS		0.00		
665.000 INTEREST ON INVESTMENTS		0.00		
671.000 MISC REVENUES		0.00		
698.000 TRANS IN FRM OTHER FUNDS		0.00		
Dept: 000	\$ 9,400.00	9,000.00		
		Revenues		
Expenditures				
Dept: 000				
726.000 SUPPLIES & POSTAGE	\$ 226.00	300.00		
802.004 CONTRACTED EMPLOYEE SERVICES	\$ 2,950.00	4,000.00		
804.000 SOFTWARE SUPPORT & PROCESSING		0.00		
902.000 BANK CHARGES		0.00		
930.000 REPAIRS & MAINT	\$ 6,649.00	4,000.00		
Dept: 000	\$ 9,825.00	8,300.00		
		Expenditures		
Net Effect for CEMETERY FUND		Change in Fund Balance:		
Grand Total Net Effect:				

For the Period: 7/1/2013 to 5/31/2014	Last year actual	Original Bud.	Amended Bud.	Notes
Fund: 212 - LIQUOR FUND				
Revenues				
Dept: 000				
443.000 LIQUOR LICENSE FEES	\$ 8,495.00	8,500.00		
665.000 INTEREST ON INVESTMENTS	\$ 6.00	0.00		
698.000 TRANS IN FRM OTHER FUNDS		0.00		
Dept: 000		8,500.00		
		Revenues		
Expenditures				
Dept: 000				
956.000 MISCELLANEOUS		0.00		
999.000 TRANSFER TO OTHER FUNDS	\$ 8,495.00	8,500.00		This is transferred to Police fund dept 207
Dept: 000		8,500.00		
Dept: 330 LIQUOR FUND				
702.000 SALARIES		0.00		
806.000 POLICING CONTRACT COUNTY		0.00		
LIQUOR FUND		0.00		
		Expenditures		
Net Effect for LIQUOR FUND		Change in Fund Balance:		
Grand Total Net Effect:		0.00		

For the Period: 7/1/2013 to 5/31/2014	Last Year Actual	Original Bud.2013/14	Amended Bud.	Notes
Fund: 224 - SHORELINE PPRESERVATION				
Revenues				
Dept: 000				
600.000 CONTRIBUTIONS FROM RESIDENTS		\$ -		
602.000 GRANTS		\$ -		
605.000 BOND/NOTE PROCEEDS		\$ -		Money left in fund balance to pay Bonds \$54820
606.000 PROCEEDS FROM NOTE PAYABLE		\$ -		
665.000 INTEREST ON INVESTMENTS	\$ 155.03	\$ 5.00		
671.000 MISC REVENUES		\$ -		
698.000 TRANS IN FRM OTHER FUNDS		\$ -		
Dept: 000	\$ 155.03	\$ -		
		Revenues		
Expenditures				
Dept: 000				
726.000 SUPPLIES & POSTAGE	\$ 109.05	\$ -		
802.002 ATTORNEY SERVICES	\$ 5,000.00			
803.000 PLANNER SERVICES				
861.000 FUNDRAISING EXPENSES		\$ -		
898.000 COST RELATED TO SHORELINE PROJ		\$ -		
902.000 BANK CHARGES	\$ 1,222.00	\$ -		
941.000 PDR PYMT TO LANDOWNERS		\$ -		
942.000 APPRASAL EXPENSES	\$ 1,500.00	\$ -		
942.001 CLOSING EXPENSES		\$ -		
943.000 TITLE WORK EXPENSES		\$ -		
945.000 STEWARDSHIP/ENFORCEMENT		\$ -		
956.000 MISCELLANEOUS		\$ -		
999.000 TRANSFER TO OTHER FUNDS	\$ 164,139.00	\$ 52,000.00		For bond payment
Dept: 000	\$ 171,970.05			
Dept: 966 TRANSFER TO OTHER FUNDS				
999.000 TRANSFER TO OTHER FUNDS		\$ -		
TRANSFER TO OTHER FUNDS		\$ -		
		Expenditures		
Net Effect for SHORELINE PPRESERVATION		Change in Fund Balance:		
Grand Total Net Effect:				

For the Period: 7/1/2013 to 5/31/2014	Last Year Actual	Original Bud.2013/14	Amended Bud.	Notes
Fund: 225 - FARMLAND PRESERVATION				
Revenues				
Dept: 000				
401.001 ROTARY CHARITIES		\$ -		
401.003 ELK RAPIDS		\$ -		
401.004 MILTON TOWNSHIP		\$ -		
401.005 TORCH LAKE TOWNSHIP		\$ -		
401.006 WHITEWATER TOWNSHIP		\$ -		
402.000 CURRENT PROPERTY TAXES	\$ 252,301.00	\$ 254,600.00		
412.000 PERSONAL PROP TAXES	\$ 12,272.00	\$ 12,200.00		
420.000 DELQUENT PERS PROP TAX	\$ 577.27	\$ -		
445.020 PENALTIES& INTEREST		\$ -		
445.040 DEL PERSN INT /PENALTY		\$ -		
446.000 DEL PERS INTEREST & PENALTY	\$ 82.81	\$ -		
602.000 GRANTS		\$ -		
602.001 AMERICANA OPTIONS GRANT		\$ -		
605.000 BOND/NOTE PROCEEDS		\$ -		
665.000 INTEREST ON INVESTMENTS	\$ 1,015.06	\$ 1,200.00		
676.000 REIMBURSEMENTS	\$ (912.99)	\$ -		
698.000 TRANS IN FRM OTHER FUNDS		\$ -		
Dept: 000	\$ 265,335.15	\$ 268,000.00		Fund Balance from last year \$571,183 Plus rev of \$268,000 = total in fund Of \$839,183
		Revenues		
Expenditures				
Dept: 000				
802.002 ATTORNEY SERVICES	\$ 5,800.00	\$ 6,000.00		
802.004 CONTRACTED EMPLOYEE SERVICES	\$ 29,000.00	\$ 29,000.00		
809.000 FARMLAND TRUST		\$ -		
899.000 costs related to dev.rightsacq		\$ -		
902.000 BANK CHARGES	\$ 3,959.00	\$ 4,000.00		
941.000 PDR PYMT TO LANDOWNERS	\$ 664,873.00	\$ 585,000.00		Two parcel's
941.001 PDR OPTION PAYMENTS TO LANDOWN		\$ -		
942.000 APPRASAL EXPENSES	\$ 875.00	\$ 5,500.00		
943.000 TITLE WORK EXPENSES		\$ -		
944.000 CLOSING EXPENSES		\$ -		
945.000 STEWARDSHIP/ENFORCEMENT		\$ -		
956.000 MISCELLANEOUS		\$ -		
964.000 REIMBURSEMENTS		\$ -		
999.000 TRANSFER TO OTHER FUNDS	\$ 196,350.00	\$ 196,000.00		Final Bond payment December 2013 \$196,000
Dept: 000	\$ 900,857.00	\$ 825,500.00		
		Expenditures		
Net Effect for FARMLAND PRESERVATION		Change in Fund Balance:		
Grand Total Net Effect:		\$ (557,500.00)		Fund balance Year end 6/2013 or \$571183 - \$557500= \$13,683.00

For the Period: 7/1/2013 to 5/31/2014	Last Year Actual	Original Bud.	Amended Bud.	Notes
Fund: 226 - PARK and RECREATION FUND				
Revenues				
Dept: 000				
600.000 CONTRIBUTIONS FROM RESIDENTS		0.00		
600.005 SHORELINE DECON CONTRIBUTIONS		0.00		
602.000 GRANTS	\$ 19,825.00	0.00		
665.000 INTEREST ON INVESTMENTS	\$ 9.28	0.00		
670.000 LEASE REVENUE		0.00		
676.000 REIMBURSEMENTS	\$ 1,189.83	85.00		Donations to Phragmites fund by Property owners
698.000 TRANS IN FRM OTHER FUNDS	\$ (15,000.00)	27,800.00		Fron New Urbanist fund Balance
Dept: 000	\$ 6,024.11	27,885.00		
		Revenues		Start year 2013/14 with \$9893 in fund balance
Expenditures				
Dept: 000				
902.000 BANK CHARGES		0.00		
930.002 Parks & Recreation Expenditure	\$ 4,977.21	27,800.00		Fron New Urbanist fund Balance
930.003 Phragmites Eradication	\$ 1,075.00	1,000.00		
930.005 Shoreline Redevelopment	\$ 58.57			
Dept: 000	\$ 6,110.78	28,800.00		
		Expenditures		
Net Effect for PARK and RECREATION FUND		Change in Fund Balance:		
Grand Total Net Effect:		0.00		

[illegible]

For the Period: 7/1/2013 to 5/31/2014	Last Year Actual	Original Bud.2013/14	Amended Bud.	Notes
Fund: 246 - TWP IMPROVEMENT REVOLVING FUND				
Revenues				
Dept: 000				
665.000 INTEREST ON INVESTMENTS		0.00		
698.000 TRANS IN FRM OTHER FUNDS		0.00		
699.000 APPROPRIATIONS MISC INCOME		0.00		
Dept: 000		0.00		
		Revenues		
Expenditures				
Dept: 000				
956.000 MISCELLANEOUS		0.00		
999.000 TRANSFER TO OTHER FUNDS		0.00		
Dept: 000		0.00		
Dept: 449 ROAD COMMISSION\STREET DEPT				
967.000 PROJ COSTS NOT CAP OUTLAY	\$ 9,633.33	0.00		Holiday road engineering Acme Twp paid one third of this cost
ROAD COMMISSION\STREET DEPT		0.00		
		Expenditures		
Net Effect for TWP IMPROVEMENT REVOLVING FUND		Change in Fund Balance:		
Grand Total Net Effect:		0.00		

For the Period: 7/1/2013 to 5/31/2014	Last Year Actual	Original Bud.2013/14	Amended Bud.	Notes
Fund: 590 - ACME RELIEF SEWER				
Revenues				
Dept: 000				
402.000 CURRENT PROPERTY TAXES		\$ -		Year end 6/13 \$638,381.
420.000 DELQUENT PERS PROP TAX		\$ -		
460.000 USAGE&CONNECTION FEES	\$ 674,597.24	\$ 849,297.00		
613.000 RECEIVING FUND COLLECTIONS	\$ 649.00	\$ -		
665.000 INTEREST ON INVESTMENTS	\$ 3,341.85	\$ -		
668.000 Interest and Fees	\$ 7,566.00	\$ -		
671.000 MISC REVENUES		\$ -		
671.001 BLAIR DPW BUY-IN		\$ -		
672.000 ASSESSMENTS CURRENT		\$ -		
672.003 SPEC ASSESS PENALTIES		\$ -		
672.010 INTEREST CURRENT ASSESSMENTS		\$ -		
674.000 COUNTY CONTRIBUTIONS		\$ -		
675.000 Unrealized Gain on Investments		\$ -		
676.000 REIMBURSEMENTS		\$ -		
687.000 REFUNDS & REBATES		\$ -		
698.000 TRANS IN FRM OTHER FUNDS		\$ -		
Dept: 000	\$ 686,154.09	\$ 849,297.00		
		Revenues		
Expenditures				
Dept: 000				
802.002 ATTORNEY SERVICES	\$ 78.00	\$ 1,334.00		
803.003 ENGINEERING SERVICES		\$ -		
902.000 BANK CHARGES	\$ 161.00	\$ -		
940.000 CAPACITY LEASE		\$ -		
950.000 RENTAL OF CAPACITY		\$ -		
950.020 PRINICPAL PMTS ON JOINT VENTUR		\$ -		
956.000 MISCELLANEOUS	\$ 19,949.33	\$ 19,786.00		
956.001 OPERATING & MAINT EXP	\$ 285,669.61	\$ 262,960.00		
956.002 SEPTAGE #696 EXPENSES		\$ -		
956.003 HOCH ROAD #697 EXP	\$ 1,239.94	\$ 1,364.00		
956.009 DPW EXP MTHLY		\$ -		
956.010 LSS DPW EXPENSES		\$ -		
956.011 SEWAGE #2 DISPOASL BONDS		\$ -		
968.000 DEPRECIATION		\$ -		
968.001 DPREC APPLIED CONTRI CAPITAL		\$ -		
995.001 Interest on Bonds	\$ 450,155.00	\$ 450,155.00		
969.000 UNREALIZED LOSS ON INVESTMENTS		\$ -		
Dept: 000	\$ 757,013.88	\$ 735,599.00		
		Expenditures		
Net Effect for ACME RELIEF SEWER		Change in Fund Balance:		
Grand Total Net Effect:		\$ 113,698.00		Year end 6/13 \$638,381 Plus \$113,698.=Year end 14 of \$752,079.
Dept 500 Septage Treatment Plant				
950.020 Principal Pmts on Joint Plant				
955.000 Septage Expencc	\$ 3,218.62			
968.000 Depreciation				
995.001 interest on Bonds	\$ 652.84			
995.004 Fees on Bonds				
Dept 550 Hope Village water				
956.0012 operating & Maint Exp	\$ 9,684.73			