

**ACME TOWNSHIP GENERAL APPROPRIATIONS ACT  
FISCAL YEAR 2012-13  
RESOLUTION #R-2012-12**

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, 2012 and a public hearing was held regarding the proposed budget on June 5, 2012.

**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 2012-13 are based on Acme Township's statutory 1 mill (subject to the Headlee Amendment), State Revenue Sharing and various miscellaneous revenues as listed in the proposed budget:

General Fund 101:	
2012-13 Expected Revenues Only	\$715,321
Expected Revenue plus Fund Balance Forward	\$2,013,548
Fire Fund: (from portion of 2.6 mill Emergency Services Special Assessment)	
2012-13 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. Assmt.)	
2012-13 Expected Revenues Only	\$36,847
Expected Revenue plus Fund Balance Forward	\$230,085
Cemetery Fund:	
2012-13 Expected Revenues Only	\$6,500
Expected Revenue plus Fund Balance Forward	\$9,756

Liquor Control Fund	
2012-13 Expected Revenues Only	\$9,420
Expected Revenue plus Fund Balance Forward	\$21,799
Shoreland Preservation Fund:	
2012-13 Expected Revenues Only	\$985,322
Expected Revenue plus Fund Balance Forward	\$1,523,222
Farmland Preservation Fund:	
2012-13 Expected Revenues Only	\$265,185
Expected Revenue plus Fund Balance Forward	\$771,627
Oil & Gas Lease Fund:	
2012-13 Expected Revenues Only	\$0
Expected Revenue plus Fund Balance Forward	\$31,088
New Urbanist Town Center Fund:	
2012-13 Expected Revenues Only	\$100
Expected Revenue plus Fund Balance Forward	\$27,893
Township Improvement Revolving Fund:	
2012-13 Expected Revenues Only	\$6,500
Expected Revenue plus Fund Balance Forward	\$36,534

#### **SECTION 7: ESTIMATED EXPENDITURES**

Estimated General Fund expenditures for fiscal year 2012-13  
Various Township activities (cost centers) are as follows:

Township Board Expenditures:	\$188,448
Supervisor's Expenditures:	41,005
Election Expenditures:	13,150
Assessor's Expenditures:	39,383
Clerk's Expenditures:	71,259
Board of Review Expenditures:	1,161
Treasurer's Expenditures:	68,336
Buildings/Grounds Expenditures:	39,714
Planning/Zoning Expenditures:	134,534
Maintenance Expenditures:	94,811
Retirement Plan Management Expenditures:	1,000
Insurance Expenditures:	15,000
Transfers Out:	0
Capital Outlay:	800
Other Expenditures:	1,150
<b>Total:</b>	<b><u>\$709,750</u></b>

#### **Other Fund Expenditures:**

Fire Fund:	\$685,679
Township Community Policing Officer Fund:	\$79,230
Cemetery Fund	\$5,750
Liquor Control Fund	\$9,420
Shoreline Preservation Fund:	\$1,219,800
Farmland Preservation Fund:	\$251,200
Oil & Gas Lease Fund:	\$16,000
New Urbanist Town Center Fund:	\$25,000
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 have the authority to make transfers among the various cost centers (or line items) without prior Board approval, if the amount to be transferred does not exceed 50% of the appropriated item from which the transfer is to be made. The Board shall be notified at its next meeting of any such transfers made and reserves the right to modify, amend or nullify any such transfers made. Under no circumstances may the total General Fund Budget be changed without prior Board approval.

**SECTION 11: LIMIT ON OBLIGATIONS AND PAYMENTS**

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

**SECTION 12: PAYMENT OF BILLS**

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

**SECTION 13: AUTHORIZED SALARY, HOURLY AND PER DIEM RATES**

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

Trustee Salaries	\$500/month
Trustee Per Diems (meetings above 1/month)	\$50/meeting
Supervisor	\$30,000/year
Clerk	\$37,008/year
Deputy Clerk	\$15.75/hour for 848 hours
Treasurer	\$34,510/year
Deputy Treasurer	\$15.75/hour for 750 hours
Township Manager	\$50,000/year
Parks & Maintenance Supervisor	\$22.58/hour for 2080 hours
Zoning Administrator	\$15.00/hour for 1040 hours
Administrative Assistant	\$12.82/hour for 2080 hours
Planning Commission & ZBA Chair Per Diems	\$100/meeting
Planning Commissioner and ZBA Member Per Diems	\$75/meeting
Bayside Park Caretaker	\$9.00/hour for 295 hours
Sayler Park Caretaker	\$9.00/hour for 295 hours
Board of Review Members	\$15.00/hour
Election Precinct Chairpersons	\$10/hour plus \$35.00
Election Precinct Workers	\$10/hour

**SECTION 14: BUDGET MONITORING**

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

**SECTION 14: BOARD ADOPTION**

Motion made by F. Zarafonitis, seconded by L. Wikle to adopt the foregoing resolution.

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

The following voted nay: None

The Supervisor declared the motion carried and the resolution adopted on the 5th day of June, 2012

  
\_\_\_\_\_  
Dorothy Dunville, Township Clerk

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



To: Acme Township Board of Trustees  
From: Wayne J. Kladder, Township Supervisor  
Sharon E. Vreeland, Township Manager  
CC:  
Date: May 29, 2012  
Re: 2012-13 Township General Fund Budget – 2st Draft

---

Attached to this memo is the First draft of a proposed 2012-13 General Fund budget. It contains spreadsheets for each General Fund cost center and discusses where we are in the 2011-12 budget YTD. **Any changes from the first draft are highlighted in yellow. The entire Special Funds section is new. Changes proposed between June 1 and June 5 are highlighted in gray.**

**General “safe harbor” assumptions:**

- That healthcare premiums will increase by 10% effective January 2013.
- That the officers (Supervisor, Clerk, Treasurer) elected in November 2012 would elect the healthcare coverage plus a spouse and/or family.
- 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 11-12 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 12-13 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 \$288,118,883, which is about \$2.7 million lower than last year). The County Equalization Department tells us each May what the effect of Headlee Amendment rollbacks will be on our operating millage for the coming year. We don’t have the final figure yet, but Sharon has performed the calculations and made a preliminary estimate that our millage reduction fraction for 2012 will be 1.04. Because Headlee never increases your millage – only reduces it - we project that our millage rates for 2012 will be the same as for 2011. 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,

broken down both by whether or not the taxable value belongs to a property receiving the personal residence exemption or not and by school district. Then the taxable values were multiplied by estimated total millage rates for the appropriate school district and principal residence exemption status. The amount we collect is checked periodically to ensure that it is below or equal to our assessing and taxation costs.

**448.000 Cable TV Fee:** This is the revenue we receive from Charter Communications pursuant to the cable TV franchise agreement they executed with us in the fall of 2007. This is a 10-year franchise agreement. We receive 5% of Charter revenues derived from a variety of sources including but not limited to home cable subscriber billings (not including Internet/phone – TV only), local advertising spots and certain payments to Charter from some of the channels it carries. This year's estimate was derived by averaging the 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 and Clerk are our current Acceptance Agents. Based on current year-to-date receipts, we have maintained the current year projection 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 \$20,000 more in the current budget year than they originally estimated and we, therefore, budgeted.** The revenue sharing formula is affected by the decennial Census figures, and the township's population rose by a very modest amount that is unlikely to produce a significant revenue increase. Of note: when there are discussions about revenue sharing cuts, they are usually about cuts to *statutory* revenue sharing rather than *constitutional* revenue sharing. Acme Township's payments are entirely constitutional and rarely impacted. **The projection for the amounts we will receive in the 12-13 FY is nearly \$16,000 over what we are estimated to receive in the 11-12 FY and therefore about \$30,000 over what we originally budgeted to receive in the 11-12 FY.**

**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. For the past two years we have successfully attracted a 2% grant from the Tribe towards general operations and we expect to continue applications annually each December. However, we have conservatively budgeted \$0 because one does not always receive from any grant source when one asks. In this year we received a 2% Tribal Grant and we deposited payments made by the MDNR Trust Fund to reimburse us for Shoreline Phase II land purchases. All of the money deposited from the Trust Fund Grant was distributed immediately back out to the Farmland and Shoreline Funds. We only ran it through the General Fund at all because we gathered the money together from various funds to issue the property purchase checks from the General Fund and we wanted to precisely reverse the procedure with the grant repayment to create a complete and "balanced" paper trail. The "real" General Fund grant receipts this year totaled \$26,980.

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

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

**608.001 Zoning Fees:** This is where fees received for Land Use Permits and Sign Permits are deposited. 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 and set next year's projections the FYTD receipt levels.

**609.000 Zoning Board of Appeals:** We have reduced this line item to zero because all Planning Commission and ZBA fees now run through the escrow account, and revenue from this source would be posted to the Revenues from Escrow Account line item.

**610.000 Revenues from Escrow Account:** As you know, SUP applicants now pay a minimum \$800 fee per application, and pay the actual costs for processing their requests. Their funds are deposited into a Trust & Agency Fund which is separate from the General Fund because these funds are liabilities to, rather than assets of, the township. Within the Trust & Agency Fund each application has a separate line item. If attorney or consulting costs are generated by the application they are paid directly from the Trust & Agency fund to the service provider, as are costs for publishing the public hearing notice in the newspaper. Costs for staff time, commission and secretarial per diems and photocopies for meetings are also chargeable to the applicant. Funds for these township expenses are debited from the Trust & Agency Fund line item for the application and are deposited to this "Revenues from Escrow Account" line item in the General Fund Revenues. This figure will also be unpredictable. Traditionally we averaged 15 full SUP applications per year. Minor amendments don't require a full process or fee, and again much of the fee goes directly to other service providers than the township. This will be especially true if the current model is continued with most or all of the SUP work done by a consultant. We continue to estimate these revenues conservatively as they are entirely unpredictable.

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

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

**665.000 Interest on Investments:** Over the course of the past seven fiscal years our Treasurers have actively managed our portfolio to take advantage of the best possible interest rates, and we have grown our Fund Balance forward by under-spending current revenues. However, in the past two years short-term interest rates dropped from the 3-4% range down to 0.22% or less. We have also given some money from the Fund Balance to match Shoreline Preservation Project grants and made a loan to the Shoreline Fund to enable us to complete Phase I property purchases and await reimbursement from the MDNR Trust Fund Grant Receivable. Current interest rates on our money range between 0.05% - 0.22%. To be quite conservative we are estimating that the General Fund balance forward will not earn any significant interest in the coming fiscal year. Treasurer Wikle continues to closely manage our investments, particularly to invest whatever does not need to remain liquid for short-term spending into longer term investments with a slightly better rate.

**667.000 Rent – Parks:** During the 12-13 fiscal year we will have our fifth summer during which we charge a shelter rental fee to all those who reserve their use, including residents (who pay half the non-resident rate). Revenue levels are completely unpredictable, but should be consistent with current fiscal year receipts.

**671.000 Miscellaneous Revenues**

**673.000 Sale of Fixed Assets**

**687.000 Refunds & Rebates:** Almost nowhere in the budget have funds been allocated to a miscellaneous line item, based on a belief that every revenue or expense has a reasonable slot in which it may be filed and if funds not budgeted are requested they should be reviewed by the Board first rather than being available in a slush fund of sorts.

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

**676.000 Reimbursements:** This is where we have been depositing fees received from the Elk Rapids and TC School districts under annual agreements to have us collect their school taxes for them. This is also where reimbursement from Metro Emergency Services for shared utilities and other costs for our township hall/fire station are deposited. It should also be noted that both school systems have mentioned that they believe that they should not be charged an additional fee at all on the basis that our 1% administration fee should cover our tax collection costs and there is minimal to no additional work involved in collecting and disbursing their taxes as well. On a long-term basis, we would not advise viewing this portion of the revenue stream as secure. School tax collection brings in \$.50/parcel, and there are approximately 3,600 parcels that would be billed for this in our Assessing records. Our Clerk reports that the average monthly reimbursement from Metro is about \$700. Occasionally we receive additional reimbursements from school districts when there is a school election and nothing else on the ballot on election day.

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

**698.000 Transfers in from Other Funds:** If money is transferred from one of the special funds to the general fund, this is where it would land. In 11-12 fiscal year you see \$284,732 that was transferred into the Main "101" General Fund from the Shoreline Fund to repay the an inter-fund "loan" used for Phase I Shoreline property purchases that could finally be repaid when we received final reimbursement from the MDNR Trust Fund of the 10% of grants they retain pending final audit. **In the current fiscal year we budgeted a transfer back to the General Fund from the Revolving Improvement Fund of \$10,000 to help balance the budget which as not been made and is not expected to be made because it has proven unnecessary.**

**SUMMARY FOR GENERAL FUND REVENUES:** The current year 11-12 General Fund revenues (net of the \$1,247,377 passed through to other funds from the Trust Fund grant and repayment of the Shoreline Fund loan) are anticipated to reach \$734,935, which is approximately \$33,800 higher than the net budgeted of \$701,149. Most of the difference comes from the \$24,480 tribal grant received and state revenue sharing receipts running higher than expectations.

**Projected 12-13 revenues are currently \$715,321, up from net budgeted revenues for 11-12 of \$701,149 and moderately lower than expected final net revenues of \$736,992. We expect continued strength in state revenue sharing but have projected moderately lower 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 decreased 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:** Normally we do not budget anything under these line items.

**994.000 TC-TALUS:** We are generally billed each spring for membership in TC-TALUS; generally Matt Skeels is amenable to being paid any time prior to the County's fiscal year end in October. The amount inserted is consistent with this year and represents a reduction from previous years due to reorganization and associated decreases in costs.

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

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

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

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

**Board of Trustees – Cost Center 101**

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

**705.001 Per Diems:** The township currently has a policy that if more than one Board meeting is required in a month, Trustees will receive per diem compensation at a rate of \$75/meeting. We budgeted for 4 Trustees for a maximum of 2 special meetings. We have not paid any per diems in the current fiscal year to date.

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

**703.001 Secretary:** This is where our Office Assistant's wage is posted. This position is currently paid a wage of \$12.82/hour for 40 hours/week. The last time this wage was increased was in the 11-12 (current) FY.

**703.002 Township Manager:** Currently \$50,000/year after a 3.6% reduction in the 10-11 FY based on projected revenue decreases.

**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%. The spreadsheet automatically multiplies cost center wages by 7.65% to generate this figure.

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

**910.000 Health Insurance Premiums:** You will find this in each cost center where there is paid staff. Presently the township pays 85% of the annual premium costs for each full time employee and 50% of the additional cost for any spouses that join the plan. The employee must pay the other 15% of their premium, plus 50% of additional premiums for a spouse and 100% of any additional family members premiums through payroll deduction. Effective January 1, 2009 we transitioned to a high-deductible plan to save on premiums, and we provided a contribution to each employee to establish Healthcare Savings Accounts (HSAs) to cover their annual deductibles. Our health insurance premium year begins anew each January. The Office Assistant and Manager are currently enrolled in the plan, one as an individual and one with spousal coverage.

**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's estimate is based on actual costs for last year plus the cost of a single audit due to receipt of federal funds over \$500,000 in this FY (FRPP Grant.) **June 5: the amount of the FRPP grant we will use has been reduced from a maximum of \$611,422 to \$503,922. We expect to spend only about \$450,000, so are removing the extra amount for the single audit.**

**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 and potentially the collection of unpaid personal property taxes due for 2004-2005.

**802.002 Attorney Services, General:** These can be difficult to predict, as we don't know what issues may arise during the coming year that will require legal review and assistance. General attorney services are currently under a retainer at \$2,500/month. Jeff Jocks indicates that under the retainer during the past rolling 12 months the firm has written off \$17,000. This is up from \$14,000 during the 09-10 FY. To reduce this write-off to some degree, he is suggesting an increase in the retainer to \$2,750/month. He has also become a partner during the past year, so while he is proposing no increase to the hourly billing rates of \$150/partner and \$135/associate, his personal hourly billing rate will rise by \$15/hour from the associate to partner rates. The hourly rate applies to work not covered by the retainer (ordinances and planning applications to which the fee escrow policy applies.) We have allocated 25% of the retainer to the Board (\$8,250) and 75% of this to Planning and Zoning (\$24,750) because most of the work is generated by that other cost center. Any legal costs directly attributable to a particular SUP application will be paid by that applicant. We have also allocated some funding for board-generated non-retainer items.

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

**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 Womens Club which was recorded as grants revenue and pays it out to the club as they submit invoices for covered expenses. We are showing \$5,000 because the Yuba Womens Club has yet to claim reimbursement for all of the expenses covered by a 2% grant we obtained for them in December 2010 during our 10-11 FY. Having to pay a portion of the grant out of fiscal years other than the year in which the income was received is a concern; while essentially the portion not used in the year of receipt became part of our surplus for that year, it also competes with other township projects for revenues of future fiscal years until it is entirely distributed. We will look at strategies to manage this in mutually beneficial ways to minimize the concern.

**803.000 Planner Services**

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

**803.003 Engineering Services:** Suggesting \$10,000 to have an engineering firm perform a water survey for the township to determine how best to provide public water service to the core business and residential areas of the township, probably some or all of the areas in the township's defined sewer service district. **June 5, request reduced to \$8,000.**

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

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

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

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

**900.000 Publications:** Publication of legal or informational items generated by the Board in the newspaper. 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.

**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*. We changed our newspaper subscription from physical to digital this year which will generate modest savings.

**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, there are no miscellaneous/contingency line item budget balances for the coming year.

**Supervisor's Expenditures – Cost Center 171**

**702.000 Salaries:** Currently \$30,000.

**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 Kladder will be eligible for contributions to the retirement plan at 10% of his salary from July 1 through November 20, at which time a new Supervisor will take office. The new office-holder will not be eligible for a contribution for the remainder of the 2012-13 fiscal year.

**910.000 Health Insurance Premiums:** Supervisor Kladder is not currently enrolled in the plan. As a “safe harbor” budget figure, we have assumed that the new Supervisor would utilize the coverage level most expensive to the township (two-person/family) for 7.5 months at at 10% premium increase over current rates.

**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 current Supervisor has not requested mileage reimbursement for in-town trips and has not made any long-distance business trips. The new Supervisor might need to travel to trainin, so we left this line item the same as last 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 for the new Supervisor such as attending the January 2013 annual MTA conference in Detroit and earning Citizen Planner designation or taking other training related to the Supervisor’s duties.

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

### **Election Expenditures – Cost Center 191**

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

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

**726.000 Supplies & Postage:** Ballots must be printed, and absentee ballot applications and ballots mailed. The ballots themselves cost more to mail than a standard letter. The Clerk would like to have \$3,300.00 budgeted because of the big election cycle of 2011-2012. Also part of the cost is the need of two printers needed for each precinct when we start using an electronic poll book.

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

**956.000 Miscellaneous**

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

### **Assessor’s Expenditures – Cost Center 209**

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

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

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

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

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

**804.000 Software Support & Processing:** There are annual subscription/update/support costs related to the Equalizer .NET software program. The Assessor and Manager also recommend purchasing a license for the Apex property and building sketching software the Assessor uses. Our assessing support contractors own a license but the township does not, so our ability to access and use the sketches ourselves is somewhat limited. The cost to purchase the licence including the first year of maintenance is \$545. Maintenance cost in subsequent years is currently \$215.

**956.000 Miscellaneous**

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

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

**702.000 Salaries:** For the 7th year in a row, the initial proposal is that the Clerk would maintain the same salary level (no COLA), subject to further discussion.

**703.000 Deputy/Secretary/Part Time:** The Clerk is required by statute to have a Deputy Clerk. The current rate of pay is \$15.75/hour for a maximum of 15 hours/week. The Clerk currently directs the Deputy Clerk to maintain the voter and election records, organize elections, and update and organize our cemetery records. In the 2010-11 fiscal year the Deputy Clerk's hourly rate was dropped from \$15.89/hour to \$15.75/hour to be consistent with the Deputy Treasurer, and due to budget concerns the number of hours worked was dropped from 16 to 15. **The Clerk is recommending no change for this year that the number of hours per week for the 7.5 months of the fiscal year after the new Clerk takes office be increased from 15 to 23 so that if the new Clerk retains the current Deputy Clerk the Deputy can assist the new Clerk in learning the job.**

**On June 5, the Clerk consented to a reduction from a proposed 23 hours/wk to 17 hours/wk.**

**714.000 FICA Local Share**

**874.000 Retirement/Pension**

**910.000 Health Insurance Premiums:** FICA is 7.65% of the salaries and wages. Both the Clerk and the Deputy Clerk currently participate in the retirement plan. For retirement a full year is budgeted for the Deputy Clerk in case the current holder of the office is retained for the full FY, but for the Clerk it is only budgeted for the 4.5 months the current Clerk is in office. The new Clerk will not be eligible for a contribution during the balance of the fiscal year. The Clerk currently takes family-level dental and vision benefits only (no health benefits), so this amount is budgeted for the first 5 months of the fiscal year, and for the remaining 7.5 months the anticipated 2013 township cost for full-family coverage is included.

**726.000 Supplies & Postage:** Needs estimated at \$1,500.00.

**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 Contingency/Education:** Clerk suggests budgeting \$600.00 for MTA classes for new Clerk.

### **Board of Review – Cost Center 247**

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

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

**714.000 FICA Local Share:** 7.65% of wages

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

**956.000 Miscellaneous**

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

### **Treasurer’s Expenditures – Cost Center 253**

**702.000 Salaries:** For the 6th year in a row, it is proposed that the Treasurer would maintain the same salary level (no COLA).

**703.000 Deputy/Secretary:** The Treasurer is required by statute to have a Deputy Treasurer. The Deputy currently works up to 15 hours/week for 52 weeks a year at a current pay rate of \$15.75/hour. This is an increase of 30 hours over the current FY, as we only budgeted for 50 weeks and assumed a 2-week unpaid vacation period. **On June 5, the Treasurer consented to leaving the number of hours at 15 hours/week for 50 hours/week.**

**714.000 FICA Local Share**

**874.000 Retirement/Pension**

**910.000 Health Insurance Premiums:** FICA is 7.65% of the salaries and wages. The most expensive scenario for retirement plan contributions would be if both the incumbent Treasurer and current Deputy Treasurer remain in office for the full fiscal year, so this is the scenario used. The Treasurer participates as an individual in our insurance plan. Because it is unknown whether the incumbent will return to office effective November 20, as a “safe harbor” we have budgeted for the current level of coverage for 5 months and for two-person/family coverage for 7.5 months after November 20. **On June 5 the Retirement figure was amended to calculate for the Treasurer’s salary only for a full year, as the Deputy has not worked enough hours for eligibility.**

**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. A cost savings has been generated over the past two fiscal years by the Treasurer’s office when we joined several other townships in the

county that do not automatically print and mail tax payment receipts. We still send receipts if someone sends us a postage-paid envelope, and the office staff also prints and hands them out in person or prints them to PDF files and e-mail them upon request. There have been relatively few complaints about the new receipting system. However, postage costs have increased noticeably this year.

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

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

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

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

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

**956.000 Miscellaneous**

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

**958.000 Education/Training/Conventions:** The Treasurer has suggested budgeting \$0 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. Budgeted based on on current year spending to date.

**850.000 Telephone**

**992.000 Natural Gas**

**923.000 Sewer:** Based on prior years' budget/expenditures. A portion of these costs are paid by Metro Emergency Services according to our signed agreement. The Clerk bills them monthly, and the payments are received into the revenue center under "reimbursements." **Please note that in February 2012 we transferred the phone service for most lines in the township hall from AT&T to Charter Telephone which will deliver noticeable cost reductions. Our phone costs are higher than budgeted this year in part due to service calls needed with our phone hardware provider to make the switchover and some AT&T Termination fees, some of which may be reimbursed by Charter. We also had to purchase another phone unit and headset when the Treasurer's office moved to the township hall.**

**851.000 Cable Internet Service:** This line item covers costs for our Charter High Speed Internet connection. **By bundling the Internet Service with the phone service, the Internet cost decreased from \$95/month to about \$72/month.**

**860.000 Travel & Mileage:** None budgeted.

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

**921.000 Street Lights:** The township pays for the electricity for streetlights on US 31 and in portions of Holiday Hills and Deepwater Point. Proposed budget based on current year billings. **The Manager plans to work with the power companies to do a street light audit and see if some or all of the current street light fixtures should be changed to other types to save energy and costs.**

**930.000 Repairs & Maintenance:** This line item covers general maintenance and repairs to the township hall, as well as the maintenance/consumables contract on the photocopier, mats and Culligan water service. We have included annual carpet cleaning (Henkel estimate \$400). **For the third year, the Buildings & Grounds Supervisor suggests that we may also wish to budget something for roof inspection and repairs, and stresses the need for replacement of oldest section of township hall roof, which is over the southern portion of the fire station. This is not included in the budget estimate, as the Supervisor will be working with MESA on funding this need.**

**956.000 Miscellaneous**

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

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

**Planning & Zoning – Cost Center 410**

**702.000 Planner Salary**

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

**702.002 Zoning Administrator:** Currently Township Manager Vreeland is serving as the Zoning Administrator. The process of interviewing candidates for a part-time Planner/Zoning Administrator is underway, and we anticipate having a hiring recommendation at the June Board meeting. The budget for the remainder of this fiscal year includes pay for a new hire at \$15.00/hour for 20 hours/week for 4 weeks. The budget for the next fiscal year includes pay at \$15/hour for 20 hours/week for 52 weeks.

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

**705.000 Per diems – PC and ZBA:** Chairpersons are paid \$100/meeting; members are paid \$75/meeting. There are two chairpersons (one each for the PC and ZBA), 6 additional Planning Commissioners (if the total membership is reduced to 7 as will be discussed on May 1) 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. **On June 5, this figure was adjusted upwards as the board decided on May 1 to leave the Planning Commission at 9 members.**

**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 same expenditure level as last year (\$0). Any litigation expense which may occur is allocated to the Board of Trustees cost center.

**802.002 Attorney Services, General:** 75% of the estimated monthly \$2,750 retainer for general legal services has been allocated to Planning and Zoning (\$24,750). In addition, we are projecting legal expenses for master plan and ordinance work which is on the Planning Commission’s project goal list for the coming fiscal year and



which is not included under the retainer. The Planning Commission continues to work through a lengthy list of zoning ordinance amendment possibilities and will begin readopting the Master Plan this fiscal year.

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

**803.001 Planning Consultant:** The township has contracted with Beckett & Raeder for planning consultation services. Costs associated with SUPs, rezonings and site plan approval applications will be covered by escrowed funds from applicants. The township would need to pay costs related to zoning ordinance amendments, needed re-adoption of the 5-year Parks & Recreation Plan and needed re-adoption of the Master Plan. An initial estimate is \$40,000.

**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 \$1,000.

**900.000 Publications:** For publishing ordinance and master plan amendment hearing notices in the paper. Hearing notices for SUPs will be charged to applicants through the Trust & Agency Fund. Proposing an increase in line with actual costs this year and expectations for significant township plan and ordinance amendment work in the coming fiscal year.

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

**956.000 Miscellaneous**

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

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

**960.000 Dues & Subscriptions:** Subscriptions to Planning & Zoning News and perhaps for Planners Moments video program for staff and Planning Commission; requesting same amount as last year.

### **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. **Last year the Board recommended instituting one more \$5,000 decrease by reducing the salary for this position \$1,667/year over three fiscal years (11-12's current rate, then in 12-13 and 13-14). If the Board's recommendation from last year is followed, the wage for this position should be reduced to \$22.58/hr. (\$46,966/annual) for the 12-13 FY.**

**703.000 Wages Park Maintenance:** One part-time seasonal position is budgeted to work to open and close Saylor Park on weekends, clean the restrooms, collect trash, etc. at a rate of \$9.00/hr. for 14 hrs./week. An additional part-time seasonal position performs the same functions for Bayside Park for \$8.00/hr. for 14 hours/week. Both are also budgeted for an additional 15 hours for opening and closing the parks on weekdays when the Buildings & Grounds Manager is on vacation. **The Personnel Committee stated last year that it believes the two wages should be identical, and as a step in that direction raised the Bayside Park worker’s wage to its current level for the current FY, but the two wages are still different.**

**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 \$20,000, up \$1,000 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 \$19,000 requested):

<u>Water Quality Testing</u>	
Supplies and repairs for creek water quality testing program	\$1,000
<u>Bayside Park Phase I</u>	
Flowers for Sweetwater Evening Garden Club (inc. hall)	\$ 600
Install door in storage building and fix roof on east end, gut and paint	\$ 1,000
Temporary pathways and site restoration; new park fixtures	\$????
Beach cleaning	\$????
<u>Bayside Park Phase II</u>	
	\$????
<u>Saylor Park</u>	
Create ADA accessible parking	\$1,500
Create ADA paths between accessible parking and playground	\$1,000
Fill grade around shelters	\$ 500
Picnic table restoration	
<u>Yuba Creek Natural Area</u>	
Purchase seedlings to plant in US 31 uplands and ongoing stream restoration	\$ 500
ADA Compliant Trail Signs, & R&R Boundary Markers	\$ 300
<u>Deepwater Point Natural Area</u>	
ADA Compliant Trail Signs	\$300
No Dumping signs and R&R existing signs	\$100
<u>Deepwater Point Shore Paths</u>	
ADA Compliant trail signage	
“Swim at own risk” signage	

## Boundary signs

**930.001 Park Equipment Maintenance:** The Buildings & Grounds Manager is suggesting \$3,500 for long-term equipment replacement. In the 12-13 FY this would include replacing 4 picnic tables, 4 benches, 3 BBQs and providing 1 new bike rack. 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:** Normally we don't budget anything for this line item. **In the current FY we budgeted \$35,721, for anticipated post-acquisition property taxes on the three phase 2 shoreline preservation parcels. Due to the acquisition timing, all final taxes were paid at closing and this amount will NOT be needed for this purpose.** If we time the Phase III property acquisitions carefully, we may be able to avoid additional property taxes on them during the 12-13 FY as well.

**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. We will also be budgeting for a contribution to the Holiday Road improvement engineering from the Revolving fund in the 12-13 FY.

For this FY, you see the transfer out of the Trust Fund grant reimbursement for the Phase II shoreline property purchases to the Farmland and Shoreline funds.

We propose transferring \$6,000 to the Septage Fund to cover Septage Treatment Fund Bond payments that may be due in the coming fiscal year. As of June 5 we propose to continue segregating past METRO act money in the General Fund Balance Forward rather than moving it to the Revolving Fund in 11-12, and to move the septage bond payment money before the end of this fiscal year rather than next fiscal year.

### Capital Improvements – Cost Center 970

**972.000 Supervisor:**

**974.000 Elections:**

**973.000 Clerk:** The Clerk requests two new 4-person voting booths at a cost of \$700 each including shipping, for a total of \$1,400. **June 5, request reduced to 1 @ \$700.00.**

**977.000 Treasurer:** The Treasurer requests two new office chairs and a second electric stapler at a total cost of \$700. **June 5, request reduced to \$0.**

**750.000 Parks:**

**975.000 Township Hall:**

### GENERAL FUND - 101 SUMMATION

#### This Fiscal Year:

We are currently projecting a decrease in the General Fund balance at the end of the fiscal year (deficit) of \$234,887. This is entirely composed of the repayment of the loan from the Shoreline Fund of \$284,732. This loan was made in a prior fiscal year, and management is tending to look at this as money that came from the General Fund reserves and is going back there rather than as current year revenues that can be used as surplus. If we net these figures out of the YTD actual and estimated year-end numbers, we could expect a current year revenue versus current year expenditure deficit of between \$34,000 and \$50,000.

However, the accounts are showing an additional temporary transfer out to other funds of \$83,745 which does not appear to have been repaid yet. If repaid before the end of the year, we could expect a current year revenue versus current year expenditure surplus of between \$34, 000 and \$50,000.

The proposed budget for next year is showing a potential deficit of just over \$25,000. Considering that we are projecting higher expenses in several departments due to expected and possible changes in elected office holders but that otherwise the budget is relatively static, it could be worse. This projected deficit would be entirely erased if we did not plan on transferring METRO Act money to the revolving improvement fund as proposed.

#### 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 actually relative static compared to this year's budget, but does show a current possible deficit of about \$40,000. This projected deficit would be largely erased if we did not plan on transferring accumulated METRO Act money to the revolving improvement fund as proposed.

## **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 2012-13 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.

Prior to the current fiscal year we made quarterly payments. In this fiscal year, we made two quarterly payments in 2011, a third quarterly payment in 2012, and then made a lump-sum payment for the final three quarterly payments in April 2012. This was done by mutual agreement of MESA and the member township Treasurers 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 2011 combined Emergency Services SAD rate was 0.25. We have a fund balance of approximately \$184,000, which is enough to fund a police officer at the current contract rate for two years. We should maintain some reserves in case we wish to add a partial or whole policing FTE as the township grows, but could afford to use some of the fund balance.

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

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

**443.000 Liquor License Fees:** Liquor License fees are currently deposited to the Liquor Control Fund. They are then transferred to the Policing Fund as allowable, which appears in the Transfers In From Other Funds line item.

**665.000 Interest on Investments:** Our interest rate outlook for the 2011-12 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, but negotiations have stalled. The discussion included a potential reduction to the customary automatic percentage increase.

**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:** Two new line items in 2011-12, as we had a citizen make a voluntary donation to improve fencing at Yuba Cemetery, and in case of such donations in the future we would like to segregate by location. 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 10 lots, as the current fiscal year is showing a strong uptick in sales.

**646.000 Burial Fee Payments:** We are paying our Sextons, who are independent contractors, \$400 per casket burial and \$75 for cremains interment. Again, it is 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 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:** Our Sexton(s) are not township employees; they are independent contractors who receive a 1099 from us. This line item would be used to pay them for their services according to our Cemetery Ordinance and Cemetery Rules & Regulations. At the current time, our cost per burial or disinterment is equal to the fee we charge for these services, so we budgeted the same amount as the expected revenues.

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

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

#### **Fund 212: Liquor Control Fund**

**390.000 Fund Balance Forward:** Projected amount.

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

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

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

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

#### **Fund 223: Heritage Fund**

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

**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 2011-12 fiscal year a cash balance in the bank account for this fund of \$45,859. This fund also had an outstanding liability to General Fund of \$284,732 for an inter-fund loan made for cash flow purposes to be repaid when the Michigan Natural Resources Trust Fund made payment after final audit of the last 10% of the Phase I project grant. This same amount was also reflected on the balance sheet again as "deferred revenue," resulting in a balance sheet ending balance for the 2010-11 fiscal year of (\$241,375). Due to this and some needed data entry corrections for the current fiscal year, at this time the budget documents may not be reflecting and accurate anticipated 2011-12 or 2012-13 FY-end cash balances, but the proposed budgeted revenues and expenditures are accurate.

#### **Revenues:**

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

**602.000 Grants:** We will continue to actively pursue new sources of grant funding for our project. The total of \$985,272 shown for this line item breaks down as follows:

- Reimbursement from the Trust Fund of the remaining 10% of the Phase II grant award being held pending final audit of the submitted reimbursement paperwork (approximately \$209,022)
- 90% of the Phase III grant award (total maximum is \$862,500, so 90% would be \$776,250). We expect to be closing on the Phase III properties during the 2012-13 fiscal year, but are conservatively projecting that the final grant audit process and reimbursement of the final 10% of the Phase III grant could carry over into the 2013-14 fiscal year.



**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.

**941.000 Payments to Landowners:** 75% of the total anticipated purchase price of the Phase III properties based on the grant application submitted. This 75% will be reimbursed by the grant, with that revenue shown in the "Grant" line item above. Based on past experience, we expect the remaining 25% will be paid from fundraising dollars that will be held at the Conservancy on our behalf and which they will bring to closing.

**942.000 Appraisal Expenses:** None budgeted at this time.

**802.002 Legal Expenses:** Same amount budgeted as this year as a safe harbor, even though actual expenses have been just under half of budget.

**942.001 Closing Expenses:** Included in the payments to landowners.

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

**945.000 Stewardship/Enforcement Expenses:** None

**902.000 Bank Charges:** 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 raised from our first five PDR millage collections from the Winter 2004 – 2011, less the amounts expended on our development rights purchases to date and related program expenses.

**402.000 Current Property Taxes:** The amount of revenue that will be generated by real property taxable value in December 2012. There was no reduction in our millage rate of 0.9204 due to the Headlee Amendment this year.

**412.000 Personal Property Taxes:** The amount of revenue that will be generated by personal property taxable value in December 2012 based on a millage rate of 0.9204 mills.

**420.000 Delinquent Personal Property Tax**

**445.000 Current Taxes**

**445.020 Penalties**

**602.000 Grants:** 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:** \$0 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 \$10,000 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 grantwriting. The 05-06 contract amount was \$10,000 and the 06-07, 07-08 and 08-09 contract amounts were \$14,000. An increase to \$28,000 was negotiated for the 09-10 fiscal year, was held steady for the 10-11 and 11-12 fiscal years. The contract has yet to be discussed for 12-13, but is assumed to be the same as the last two years.

**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 no closings; however, there could be a budget adjustment later in the fiscal year if we are able to close on the Sayler Round 1 property.

**942.000 Appraisal Expenses:** Budgeted \$10,000 to complete needed appraisals for eventual Sayler PDR purchase.

**943.000 Title Work Expenses:** Estimated at \$3,000 to complete needed titlework for eventual Sayler PDR purchase.

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

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

**956.000 Miscellaneous:** Nothing budgeted.

### Fund 226: Parks & Recreation/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:** Funds being paid to the township by the Acme Heritage Society towards the upkeep of the Knollwood/Hoxsie house until the proposed purchase agreement is executed and utilities are assumed by them.

**Expenditures:**

**902.000 Bank Charges:** Negligible.

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

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

**930.005 Shoreline Redevelopment:** This line item has been created to segregate expenses related to shoreline project property deconstruction and redevelopment. At this time we are anticipating that these costs will be paid from donations solicited by and housed at the GT Regional Land Conservancy.

**956.000 Miscellaneous:** None

**999.000 Transfers to Other Funds:** None

**Fund 227: New Urbanist Town Center Fund**

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

**631.000 ACT 48 Maint 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

**Expenditures:**

**992.000 Road Project Debts:** This is where we will disburse the maximum of \$10,000 for engineering costs that the township is providing to the Holiday Road repair project.

# **Fund 590: Sewer Fund**

## **Department 000: Sanitary Sewer System**

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

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

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

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

### **Revenues:**

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

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

**665.000 Interest on Investments:** Based on current investment rates.

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

### **Expenditures:**

**803.003 Engineering Services:** None currently projected.

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

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

**956.001 Operating and Maintenance Expense:** Information from the DPW budget as adopted and used as an assumption in the cash flow worksheet. The figure is half of the DPW budget amount for calendar year 2009 plus half of the projected amount for calendar year 2010, since our fiscal year is offset six months from their fiscal year. It is worthwhile to note that

one reason our Sewer Fund is not failing as fast as the cash flow spreadsheet has projected is that our actual O&M expenses have consistently come in under budget.

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

#### **Department 500: Septage Treatment Plant**

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

**698.000 Transfer in from other Funds:** Funds held in the Sewer Fund were generated by sanitary system user fees and connection charges. The question of whether or not it would be appropriate to use these funds for septage-plant related expenses is under review by the DPW legal counsel. In the meantime, we are assuming that it would not be appropriate to use sewer funds for this purpose, and transferred \$51,496 from the General Fund to the STF Fund in the 2010-11 fiscal year to cover potential debt service payments in the 2011-12 fiscal year. At this time we expect to need to transfer \$6,000 to this fund from the General Fund to cover bond interest payments.

**950.020 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:** We expect the township to be liable for interest on the refinanced bonds of approximately \$6,000.

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

#### **Department 550: Hope Village Water System**

Hope Village Assisted Living on Mt. Hope Road has a water system that the township owns and operates. We contract with the DPW for the operation and maintenance. As the only current user of the system, they pay a flat quarterly rate for water service 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, the Hope Village water system, LochenHeath water system, LochenHeath sanitary system, Orchard Shores sanitary sewer system, and the Septage Treatment Plant. Based on calculations performed by the Supervisor and Treasurer based on historical revenues and expenditures flowing through the combined fund previously, an amount was transferred in as a starting balance. No new transfers in are planned.

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

#### **Department 555: LochenHeath Water System**

The LochenHeath development on US 31 North has an on-site water system. Agreements were signed when the development was started in the late 1990s stating that the system would be turned over to the township when complete/upon demand, but this has yet to be accomplished. The size of the on-site drainfield limits both the amount of water and flow rate that the on-site water system may draw from its wells as well as the number of homes and other sanitary-waste generating buildings that can be constructed in LochenHeath. It has always been anticipated that this

development will ultimately be connected to the regional sanitary sewer system. While the system has not been turned over to the township for operation and maintenance, on our behalf the DPW has from time to time monitored and serviced it, and the permits for its construction were originally issued in the township's name in anticipation of the eventual system turnover. Since the DNRE is therefore holding the township ultimately responsible for the system, we do need to maintain some involvement even though the new homeowner's association is taking an active role in Pinnacle Development's absence. Because we don't yet own the system we can't set individual system user rates or have those fees collected by the DPW on our behalf. So, we will need to seek as-needed reimbursement for any work the DPW performs relative to this system. As LochenHeath grows, it will also either have to construct a water tower or be connected to a larger public water source.

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

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

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

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

**THIS ACCOUNT APPEARS TO BE APPROXIMATELY OVERDRAWN. THIS MUST BE CORRECTED.**

#### **Department 560: Orchard Shores Sanitary System**

Orchard Shores sanitary system was turned over to the Orchard Shores residents in late May 2012. This department will be closed at the end of the 2011-12 FY.

#### **Department 565: LochenHeath Sanitary System**

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

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

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

**698.000 Transfer in from other Funds:** Last year we permanently separated out the revenue and expenditure streams for the regional sanitary sewer system, the Hope Village water system, LochenHeath water system, LochenHeath sanitary

system, Orchard Shore sanitary sewer system, and the Septage Treatment Plant. While there are historical expenditures regarding this system, there are no historical receipts and nothing will be allocated here from the mainstream sewer fund. The Supervisor and Manager have approached various LochenHeath representatives about repayment for past expenses over the years, and will continue to do so.

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

**THIS ACCOUNT APPEARS TO BE APPROXIMATELY OVERDRAWN. THIS MUST BE CORRECTED.**

	A	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>									
2	<b>FUND: 101 GENERAL FUND</b>									
4		<b>2010-11 Budget</b>	<b>2010-11 Amended Budget 06/20/11</b>	<b>2010-11 Actual 05/31/11</b>	<b>Anticipated Year End</b>	<b>2011-12 Budget</b>	<b>2011-12 Amended Budget</b>	<b>2011-12 Actual 05/29/12</b>	<b>2011-12 Estimated Year End</b>	<b>2012-13 Budget</b>
5	101-000-390.000 Fund Balance Forward	885,433	885,433	903,199	903,199	517,134	989,520	989,520	989,520	1,298,227
6	<b>Revenues</b>									
7										
8	402.000 Current Property Taxes	210,774	210,774	206,517	206,517	208,013	208,013	196,840	196,840	201,724
9	412.000 Personal Property Taxes	9,825	9,825	9,160	9,160	6,448	6,448	9,555	9,555	10,154
10	420.000 Delinquent Personal Property Tax	0	0	308	308	0	0	286	286	0
11	423.000 Any & All Other Taxes	0	0	580	580	0	0	0	0	0
12	445.000 Current Taxes	0	0	0	0	0	0	1,408	1,408	0
13	445.020 Penalties	0	0	2,218	2,218	0	0	4,192	4,192	0
14	446.000 Del Pers Interest & Penalty	0	0	111	111	0	0	1,205	1,205	0
15	447.000 Administrative Fee 1%	97,375	97,375	102,238	102,238	94,603	94,603	89,342	89,342	91,171
16	448.000 Cable TV Fee	60,000	60,000	70,219	70,219	70,689	70,689	54,215	70,689	72,000
17	465.000 Passport Fees	3,000	3,000	2,538	2,538	2,500	2,500	2,400	2,400	2,500
18	477.000 Licenses & Permits	0	0	500	500	0	0	0	0	0
19	480.000 Business Licenses & Permits	0	0	0	0	0	0	0	0	0
20	574.000 State Shared Sales Tax	263,739	263,739	237,703	282,703	288,202	288,202	211,200	300,000	315,771
21	577.000 Swamp Tax	0	0	607	607	0	0	516	516	0
22	602.000 Grants	0	0	0	0	0	0	1,274,357	1,274,357	0
23	607.000 Charges for Services	200	200	510	510	200	200	128	128	100
24	607.001 Wireless Towers	0	0	0	0	0	0	0	0	0
25	608.000 Zoning Ordinances	0	0	75	75	0	0	450	450	0
26	608.001 Zoning Fees	1,500	1,500	1,973	1,973	1,500	1,500	2,560	2,560	2,000
27	609.000 Zoning Board of Appeals	0	0	0	0	0	0	0	0	0
28	610.000 Revenues from Escrow Account	1,500	1,500	1,450	1,500	1,500	1,500	1,792	1,792	1,500
29	631.000 Act 48 MAINT.PUBLIC ROW	6,500	6,500	6,511	6,511	6,500	6,500	0	6,500	0
30	643.000 Cemetery	0	0	0	0	0	0	0	0	0
31	665.000 Interest on Investments	10,550	2,500	2,409	2,500	2,500	2,500	350	350	0
32	667.000 Rent- Parks	1,000	1,000	950	950	1,000	1,000	890	890	1,000
33	671.000 Misc Revenues	0	125,355	125,355	125,355	0	0	0	0	0
34	671.010 Civil Infractions	0	0	220	220	0	0	0	0	0
35	672.000 Assessments Current	3,432	3,432	387	387	0	0	607	0	0
36	672.010 Interest Current Assessments	0	0	44	44	0	0	113	0	0
37	672.020 Prepaid Assessments	0	0	0	0	0	0	0	0	0
38	673.000 Sale of Fixed Assets	0	0	0	0	0	0	0	0	0
39	676.000 Reimbursements	17,383	32,115	32,115	32,115	17,495	17,495	20,909	20,909	17,400
40	687.000 Refunds and Rebates	0	0	328	328	0	0	377	0	0
41	698.000 Transfers in from Other Funds	50,000	50,000	50,728	50,728	294,730	294,730	368,477	368,477	0
42										
43	<b>Total Revenues</b>	<b>736,777</b>	<b>868,814</b>	<b>855,754</b>	<b>900,896</b>	<b>995,879</b>	<b>995,879</b>	<b>2,242,170</b>	<b>2,352,846</b>	<b>715,321</b>
44										
45		<b>*Net Extraordinary Items</b>				<b>701,149</b>		<b>626,315</b>	<b>736,992</b>	
46										
47	<b>% of Fiscal Year Complete</b>			<b>91.67%</b>		<b>* Proposed 12-13 increase/decrease (\$)</b>				<b>14,172</b>
48	<b>% of Budget Achieved</b>			<b>225.14%</b>		<b>* Proposed 12-13 increase/decrease (%)</b>				<b>2.02%</b>
49										



	A	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>									
2	<b>FUND: 101 GENERAL FUND</b>									
3										
4	<b>Expenditures</b>	<b>2010-11 Budget</b>	<b>2010-11 Amended Budget 06/20/11</b>	<b>2010-11 Actual 05/31/11</b>	<b>Anticipated Year End</b>	<b>2011-12 Budget</b>	<b>2011-12 Amended Budget</b>	<b>2011-12 Actual 05/29/12</b>	<b>2011-12 Estimated Year End</b>	<b>2012-13 Budget</b>
5										
6	<b>Other Expenditures</b>									
7										
8	465.001 POSTAGE FOR PASSPORTS	444	444	709	800	800	800	418	500	500
9	902.000 FINANCIAL SERVICE CHARGES	1,175	0	0	0	0	0	0	0	0
10	946.000 CHERRY CAPITAL CABLE COUNCIL	0	0	0	0	0	0	0	0	0
11	953.001 DISBURSED BURIAL FEES	0	0	0	0	0	0	0	0	0
12	956.000 Misc	0	0	0	0	0	0	0	0	0
13	992.000 Contingency	0	0	0	0	0	0	0	0	0
14	994.000 TC-TALUS	900	900	870	870	900	900	624	624	650
15	995.000 Senior Center	0	0	0	0	0	0	0	0	0
16	996.000 Gypsy Moth Program	0	0	0	0	0	0	0	0	0
17	997.300 Fourth of July Fireworks	0	0	0	0	0	0	0	0	0
18	998.000 GT CO ROAD COMMISSION/ TART	0	0	0	0	0	0	0	0	0
19	999.000 Transfers to Other Funds	0	0	0	0	0	0	0	0	0
20										
21	<b>Total Other Expenditures</b>	<b>2,519</b>	<b>1,344</b>	<b>1,579</b>	<b>1,670</b>	<b>1,700</b>	<b>1,700</b>	<b>1,043</b>	<b>1,124</b>	<b>1,150</b>
22										
23				91.67%		Proposed 12-13 <b>increase/decrease (\$)</b>				\$550
24				61.32%		Proposed 12-13 <b>change (increase/decrease (%))</b>				67.65%
25										

	A	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>									
2	<b>FUND: 101 GENERAL FUND</b>									
3	Dept Group: 170 GENERAL GOVERNMENT									
			<b>2010-11</b>	<b>2010-11</b>						
			<b>Amended</b>	<b>Actual</b>	<b>Anticipated</b>					
			<b>Budget</b>	<b>05/31/11</b>	<b>Year End</b>					
4	<b>Dept: 101 TWP BOARD OF TRUSTEES</b>	<b>2010-11</b>	<b>06/20/11</b>	<b>05/31/11</b>	<b>Year End</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2012-13</b>
5	<b>WAGES</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
6	702.000 SALARIES (trustees)	24,000	24,000	22,000	24,000	24,000	24,000	22,000	24,000	24,000
7	705.001 PER DIEM(trustees)	800	800	0	0	800	800	0	0	600
8	703.000 WAGES DEPUTY/SEC/PRT TIME	0	0	0	0	0	0	0	0	0
9	703.001 SECRETARY	25,884	25,884	22,890	25,884	26,660	26,660	24,204	26,660	26,660
10	703.002 TOWNSHIP MANAGER	50,000	50,000	44,231	50,000	50,000	50,000	45,385	50,000	50,000
11	714.000 FICA LOCAL SHARE	7,702	7,702	6,025	7,641	7,762	7,762	6,174	7,762	7,746
12	874.000 RETIREMENT/PENSION	7,588	7,588	0	7,588	7,666	7,666	0	7,666	7,666
13	910.000 HEALTH INSURANCE PREMIUMS	14,954	14,954	13,708	14,954	11,415	11,415	9,426	11,415	13,275
14	<b>TOTAL WAGES</b>	<b>130,928</b>	<b>130,928</b>	<b>108,853</b>	<b>130,067</b>	<b>128,303</b>	<b>128,303</b>	<b>107,188</b>	<b>127,503</b>	<b>129,948</b>
15										
16	<b>OTHER SERVICES AND CHARGES</b>									
17	726.000 SUPPLIES & POSTAGE	6,000	6,000	2,677	3,500	4,000	4,000	3,858	4,000	4,500
18	801.000 ACCOUNTING & AUDIT	17,000	13,700	13,700	13,700	14,000	14,000	16,752	16,752	16,000
19	802.001 ATTORNEY SERVICES, LITIGATION	0	8,000	6,430	8,000	3,000	3,000	5,427	6,000	6,000
20	802.002 ATTORNEY SERVICES, GEN	12,500	12,500	10,017	12,500	12,500	12,500	13,702	15,000	14,000
21	802.004 CONTRACTED EMPLOYEE SERVICES	0	0	0	0	0	0	0	0	0
22	802.005 CONTRACTED COMMUNITY SVCS	0	15,000	2,190	15,000	0	0	2,650	8,500	0
23	803.000 PLANNER SERVICES	0	0	0	0	0	0	0	0	0
24	803.001 PLANNING CONSULTANT	0	0	0	0	0	0	0	0	0
25	803.003 ENGINEERING SERVICES	0	0	0	0	0	0	0	0	8,000
26	804.000 SOFTWARE SUPPORT/PROCESSING	2,000	4,000	3,703	4,000	2,000	2,000	483	2,000	2,000
27	807.001 CONSULTANT/DDA	0	0	0	0	0	0	0	0	0
28	855.000 NEWSLETTERS	0	0	0	0	0	0	0	0	0
29	860.000 TRAVEL & MILEAGE	0	0	0	0	0	0	0	0	0
30	900.000 PUBLICATIONS	2,000	2,000	1,797	2,000	2,000	2,000	1,531	2,000	2,000
32	956.000 MISC	0	75,000	25,000	75,000	0	0	37	37	0
33	958.000 EDUCATION/TRAINING/CONV	0	0	0	0	0	0	0	0	0
34	960.000 DUES & SUBSCRIPTIONS	6,000	6,400	1,144	6,398	6,000	6,000	5,904	6,000	6,000
35	965.000 TOWNSHIP CLEAN-UP DAY	0	0	0	0	0	0	0	0	0
36	992.000 CONTINGENCY	0	0	0	0	0	0	0	0	0
37	<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>45,500</b>	<b>142,600</b>	<b>66,658</b>	<b>140,098</b>	<b>43,500</b>	<b>43,500</b>	<b>50,343</b>	<b>60,289</b>	<b>58,500</b>
38										
39	<b>TOTAL TWP BD OF TRUSTEES</b>	<b>176,428</b>	<b>273,528</b>	<b>175,511</b>	<b>270,165</b>	<b>171,803</b>	<b>171,803</b>	<b>157,532</b>	<b>187,792</b>	<b>188,448</b>
40										
41				91.67%		Proposed 12-13 increase/decrease (\$)				\$16,645
42				91.69%		Proposed 12-13 change (increase/decrease (%))				9.69%
43										

	A	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>									
2	<b>FUND: 101 GENERAL FUND</b>									
3	Dept Group: 170 GENERAL GOVERNMENT									
			<b>2010-11</b>	<b>2010-11</b>	<b>Anticipated</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2012-13</b>
4	<b>Dept: 171 SUPERVISOR'S EXPENDITURES</b>	<b>2010-11</b>	<b>Amended</b>	<b>Actual</b>	<b>Year End</b>	<b>Budget</b>	<b>Amended</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
5	<b>WAGES</b>		<b>Budget</b>	<b>Budget</b>	<b>06/20/11</b>	<b>05/31/11</b>		<b>05/29/12</b>	<b>Year End</b>	
6	702.000 SALARIES	30,000	30,000	26,539	30,000	30,000	30,000	27,231	30,000	30,000
7	714.000 FICA LOCAL SHARE	2,295	2,295	2,030	2,295	2,295	2,295	2,083	2,295	2,295
8	874.000 RETIREMENT/PENSION	3,000	3,000	0	3,000	3,000	3,000	0	3,000	1,150
9	910.000 HEALTH INSURANCE PREMIUMS	0	0	0	0	0	0	0	0	5,460
10	<b>TOTAL WAGES</b>	<b>35,295</b>	<b>35,295</b>	<b>28,569</b>	<b>35,295</b>	<b>35,295</b>	<b>35,295</b>	<b>29,314</b>	<b>35,295</b>	<b>38,905</b>
11										
12	<b>OTHER SERVICES AND CHARGES</b>									
13	726.000 SUPPLIES AND POSTAGE	0	0	0	0	0	0	0	0	0
14	860.000 TRAVEL AND MILEAGE	600	600	0	0	600	600	0	0	600
15	956.000 MISC	0	0	0	0	0	0	0	0	0
16	958.000 EDUCATION/TRAINING/CONV	0	0	0	0	0	0	0	0	1,500
17	992.000 CONTINGENCY	0	0	0	0	0	0	0	0	0
18	<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>600</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>2,100</b>
19										
20	<b>TOTAL SUPERVISOR'S EXPENDITURES</b>	<b>35,895</b>	<b>35,895</b>	<b>28,569</b>	<b>35,295</b>	<b>35,895</b>	<b>35,895</b>	<b>29,314</b>	<b>35,295</b>	<b>41,005</b>
21										
22				91.67%		Proposed 12-13 <b>increase/decrease (\$)</b>				<b>(\$5,110)</b>
23				81.67%		Proposed 12-13 <b>increase/decrease (%)</b>				<b>14.24%</b>
24										

	A	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>									
2	<b>FUND: 101 GENERAL FUND</b>									
3	DEPT GROUP: 170 GENERAL GOVERNMENT									
4	<b>DEPT: 191 ELECTIONS EXPENDITURES</b>	<b>2010-11 Budget</b>	<b>2010-11 Amended Budget 06/20/11</b>	<b>2010-11 Actual 05/31/11</b>	<b>Anticipated Year End</b>	<b>2011-12 Budget</b>	<b>2011-12 Amended Budget</b>	<b>2011-12 Actual 05/29/12</b>	<b>2011-12 Estimated Year End</b>	<b>2012-13 Budget</b>
5	<b>WAGES</b>									
6	702.000 SALARIES	10,000	10,000	8,343	8,343	9,500	9,500	5,553	6,000	9,500
7	714.000 FICA LOCAL SHARE	0	0	0	0	0	0	0	0	0
8	<b>TOTAL WAGES</b>	<b>10,000</b>	<b>10,000</b>	<b>8,343</b>	<b>8,343</b>	<b>9,500</b>	<b>9,500</b>	<b>5,553</b>	<b>6,000</b>	<b>9,500</b>
9										
10	<b>OTHER SERVICES AND CHARGES</b>									
11	726.000 SUPPLIES AND POSTAGE	3,400	3,400	3,009	3,009	3,300	3,300	4,789	5,000	3,300
12	900.000 PUBLICATIONS	350	350	338	338	350	350	129	150	350
13	956.000 MISC	0	0	0	0	0	0	0	0	0
14	992.000 CONTINGENCY/EDUCATION	0	0	0	0	0	0	0	0	0
15	<b>TOTAL SERVICES AND CHARGES</b>	<b>3,750</b>	<b>3,750</b>	<b>3,347</b>	<b>3,347</b>	<b>3,650</b>	<b>3,650</b>	<b>4,918</b>	<b>5,150</b>	<b>3,650</b>
16										
17	<b>TOTAL ELECTIONS EXPENDITURES</b>	<b>13,750</b>	<b>13,750</b>	<b>11,691</b>	<b>11,691</b>	<b>13,150</b>	<b>13,150</b>	<b>10,471</b>	<b>11,150</b>	<b>13,150</b>
18										
19		% of Fiscal Year Complete		91.67%		Proposed 12-13 <b>increase/decrease (\$)</b>				\$0
20		% of Budget Achieved		79.62%		Proposed 12-13 <b>increase/decrease (%)</b>				0.00%
21										

	A	AS	AT	AU	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>								
2	<b>FUND: 101 GENERAL FUND</b>								
3	DEPT GROUP: 170 GENERAL GOVERNMENT								
			<b>2010-11 Amended Budget 06/20/11</b>	<b>2010-11 Actual 05/31/11</b>		<b>2011-12 Amended Budget</b>	<b>2011-12 Actual 05/29/12</b>	<b>2011-12 Estimated Year End</b>	<b>2012-13 Budget</b>
4	<b>DEPT: 209 ASSESSOR'S EXPENDITURES</b>	<b>2010-11 Budget</b>			<b>2011-12 Budget</b>				
5	<b>WAGES</b>								
6	702.000 SALARIES	5,000	5,000	5,000	5,000	5,000	4,583	5,000	5,000
7	714.000 FICA LOCAL SHARE	383	383	383	383	383	351	383	383
8	<b>TOTAL WAGES</b>	<b>5,383</b>	<b>5,383</b>	<b>5,383</b>	<b>5,383</b>	<b>5,383</b>	<b>4,934</b>	<b>5,383</b>	<b>5,383</b>
9									
10	<b>OTHER SERVICES AND CHARGES</b>								
11	726.000 SUPPLIES AND POSTAGE	2,500	2,500	1,953	2,500	2,500	2,484	2,500	2,600
12	803.002 ASSESSING SERVICES	28,600	28,600	24,692	28,600	28,600	24,692	31,692	28,600
13	803.004 ASSESSOR'S EVALUATION SERVICES	1,000	1,000	0	1,000	1,000	0	0	1,000
14	804.000 SOFTWARE SUPPORT & PROCESSING	3,000	6,400	4,091	1,193	1,193	1,115	1,115	1,800
15	900.000 PUBLICATIONS	0	0	23	0	0	0	0	0
16	956.000 MISC	0	0	120	0	0	0	0	0
17	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
18	<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>35,100</b>	<b>38,500</b>	<b>30,879</b>	<b>33,293</b>	<b>33,293</b>	<b>28,291</b>	<b>35,307</b>	<b>34,000</b>
19									
20	<b>TOTAL ASSESSOR'S EXPENDITURES</b>	<b>40,483</b>	<b>43,883</b>	<b>36,262</b>	<b>38,676</b>	<b>38,676</b>	<b>33,225</b>	<b>40,690</b>	<b>39,383</b>
21									
22				<b>% of Fiscal Year Complete</b>	<b>91.67%</b>	<b>Proposed 12-13 increase/decrease (\$)</b>			<b>(\$707)</b>
23				<b>% of Budget Achieved</b>	<b>85.91%</b>	<b>Proposed 12-13 increase/decrease (%)</b>			<b>1.83%</b>
24									

	A	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>									
2	<b>FUND: 101 GENERAL FUND</b>									
3	DEPT GROUP: 170 GENERAL GOVERNMENT									
			<b>2010-11</b>	<b>2010-11</b>	<b>Anticipated</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2012-13</b>
4	<b>DEPT: 215 CLERK'S EXPENDITURES</b>	<b>2010-11</b>	<b>Amended</b>	<b>Actual</b>	<b>Year End</b>	<b>Budget</b>	<b>Amended</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
5	<b>WAGES</b>		<b>Budget</b>	<b>Budget</b>	<b>06/20/11</b>	<b>05/31/11</b>		<b>05/29/12</b>	<b>Year End</b>	
6	702.000 SALARIES	37,008	37,008	32,738	37,008	37,008	37,008	33,592	37,008	37,008
7	703.000 DEPUTY/SEC/PRT TIME	12,285	12,285	11,005	12,285	12,285	12,285	11,406	12,285	13,356
8	714.000 FICA LOCAL SHARE	3,771	3,771	3,301	3,771	3,771	3,771	3,356	3,771	3,853
9	874.000 RETIREMENT/PENSION	4,929	4,929	0	4,929	4,929	4,929	0	4,929	2,723
10	910.000 HEALTH INSURANCE PREMIUMS	0	0	566	754	1,144	1,144	\$1,124	1,144	8,769
11	<b>TOTAL WAGES</b>	<b>57,993</b>	<b>57,993</b>	<b>47,609</b>	<b>58,747</b>	<b>59,137</b>	<b>59,137</b>	<b>49,478</b>	<b>59,137</b>	<b>65,709</b>
12										
13	<b>OTHER SERVICES AND CHARGES</b>									
14	726.000 SUPPLIES AND POSTAGE	1,200	1,200	1,096	1,200	1,300	1,300	1,774	2,000	1,500
15	804.000 SOFTWARE SUPPORT & PROCESSING	3,000	3,000	0	0	3,000	3,000	2,321	2,321	3,000
16	860.000 TRAVEL & MILEAGE	150	150	0	0	150	150	0	0	450
17	956.000 MISC	0	0	0	0	0	0	0	0	0
18	958.000 CONTINGENCY / EDUCATION	100	100	50	50	100	100	0	0	600
19	<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>4,450</b>	<b>4,450</b>	<b>1,146</b>	<b>1,250</b>	<b>4,550</b>	<b>4,550</b>	<b>4,095</b>	<b>4,321</b>	<b>5,550</b>
20										
21	<b>TOTAL CLERK'S EXPENDITURES</b>	<b>62,443</b>	<b>62,443</b>	<b>48,755</b>	<b>59,997</b>	<b>63,687</b>	<b>63,687</b>	<b>53,573</b>	<b>63,458</b>	<b>71,259</b>
22										
23		% of Fiscal Year Complete		91.67%		Proposed 12-13 <b>increase/decrease (\$)</b>				<b>(\$7,572)</b>
24		% of Budget Achieved		84.12%		Proposed 12-13 <b>increase/decrease (%)</b>				<b>11.89%</b>
25										

	A	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>									
2	<b>FUND: 101 GENERAL FUND</b>									
3	DEPT GROUP: 170 GENERAL GOVERNMENT									
			2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget	2011-12 Amended Budget	2011-12 Actual 05/29/12	2011-12 Estimated Year End	2012-13 Budget
4	<b>DEPT: 247 BOARD OF REVIEW</b>	2010-11 Budget								
5	<b>WAGES</b>									
6	703.000 WAGES	800	800	788	788	800	800	465	465	800
7	714.000 FICA LOCAL SHARE	61	61	60	60	61	61	36	36	61
8	<b>TOTAL WAGES</b>	<b>861</b>	<b>861</b>	<b>848</b>	<b>848</b>	<b>861</b>	<b>861</b>	<b>501</b>	<b>501</b>	<b>861</b>
9										
10	<b>OTHER SERVICES AND CHARGES</b>									
11	900.000 PUBLICATIONS	200	200	0	0	200	200	0	0	200
12	956.000 MISC	100	100	0	0	100	100	204	204	100
13	992.000 CONTINGENCY	0	0	0	0	0	0	0	0	0
14	<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>204</b>	<b>204</b>	<b>300</b>
15										
16	<b>TOTAL BOARD OF REVIEW EXPENDITURES</b>	<b>1,161</b>	<b>1,161</b>	<b>848</b>	<b>848</b>	<b>1,161</b>	<b>1,161</b>	<b>705</b>	<b>705</b>	<b>1,161</b>
17										
18		% of Fiscal Year Complete		91.67%		Proposed 12-13 <b>increase/decrease</b> (\$)				\$0
19		% of Budget Achieved		60.67%		Proposed 12-13 <b>increase/decrease</b> (%)				0.00%
20										

	A	AS	AT	AU	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>								
2	<b>FUND: 101 GENERAL FUND</b>								
3	DEPT GROUP: 170 GENERAL GOVERNMENT								
4	<b>DEPT: 253 TREASURER'S EXPENDITURES</b>	<b>2010-11 Budget</b>	<b>2010-11 Amended Budget 06/20/11</b>	<b>2010-11 Actual 05/31/11</b>	<b>2011-12 Budget</b>	<b>2011-12 Amended Budget</b>	<b>2011-12 Actual 05/29/12</b>	<b>2011-12 Estimated Year End</b>	<b>2012-13 Budget</b>
5	<b>WAGES</b>								
6	702.000 SALARIES	34,510	34,510	30,528	34,510	34,510	31,325	34,510	34,510
7	703.000 DEPUTY TREASURER	11,813	11,813	9,572	11,813	11,813	10,423	11,813	11,813
8	714.000 FICA LOCAL SHARE	3,544	3,544	2,928	3,544	3,544	3,055	3,544	3,544
9	874.000 RETIREMENT/PENSION	4,632	4,632	0	4,632	4,632	0	4,632	3,451
10	910.000 HEALTH INSURANCE PREMIUMS	5,296	5,296	4,855	4,239	4,239	3,635	4,239	7,419
11	<b>TOTAL WAGES</b>	<b>59,795</b>	<b>59,795</b>	<b>47,884</b>	<b>58,738</b>	<b>58,738</b>	<b>48,437</b>	<b>58,738</b>	<b>60,736</b>
12									
13	<b>OTHER SERVICES AND CHARGES</b>								
14	726.000 SUPPLIES AND POSTAGE	4,500	4,500	2,399	4,500	4,500	3,263	4,000	5,000
15	801.000 ACCOUNTING & AUDIT (data processing)	0	0	0	0	0	0	0	0
16	804.000 SOFTWARE SUPPORT & PROCESSING	3,113	7,700	3,978	1,000	2,620	2,620	2,620	1,500
17	860.000 TRAVEL & MILEAGE	0	0	0	0	0	0	0	0
18	900.000 PUBLICATIONS								100
19	930.000 REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0
20	956.000 MISC	0	0	0	0	0	45	45	0
21	958.000 EDUCATION/TRAINING/CONV	500	500	0	1,000	1,000	0	0	1,000
22	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
23	<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>8,113</b>	<b>12,700</b>	<b>6,377</b>	<b>6,500</b>	<b>8,120</b>	<b>5,928</b>	<b>6,665</b>	<b>7,600</b>
24									
25	<b>TOTAL TREASURER'S EXPENDITURES</b>	<b>67,908</b>	<b>72,495</b>	<b>54,260</b>	<b>65,238</b>	<b>66,858</b>	<b>54,365</b>	<b>65,403</b>	<b>68,336</b>
26									
27		<b>% of Fiscal Year Complete</b>		<b>91.67%</b>	<b>Proposed 12-13 increase/decrease (\$)</b>				<b>(\$3,098)</b>
28		<b>% of Budget Achieved</b>		<b>83.33%</b>	<b>Proposed 12-13 increase/decrease (%)</b>				<b>4.75%</b>
29									



	A	AS	AT	AU	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>								
2	<b>FUND: 101 GENERAL FUND</b>								
3	<b>DEPT GROUP: 170 GENERAL GOVERNMENT</b>								
			<b>2010-11</b>						
			<b>Amended</b>	<b>2010-11</b>					
			<b>Budget</b>	<b>Actual</b>					
			<b>06/20/11</b>	<b>05/31/11</b>					
4	<b>DEPT: 265 TOWNHALL EXPENDITURES</b>	<b>2010-11</b>			<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2012-13</b>
		<b>Budget</b>			<b>Budget</b>	<b>Amended</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
						<b>Budget</b>	<b>05/29/12</b>	<b>Year End</b>	
5	<b>OTHER SERVICES AND CHARGES</b>								
6	726.000 SUPPLIES AND POSTAGE	4,000	5,300	5,277	4,000	4,000	4,112	4,112	4,000
7	850.000 TELEPHONE	4,300	4,300	4,102	4,300	4,300	5,540	6,000	3,600
8	851.000 CABLE INTERNET SERVICES	3,500	1,500	1,045	1,200	1,200	1,149	1,250	864
9	860.000 TRAVEL & MILEAGE	0	0	0	0	0	0	0	0
10	920.000 ELECTRIC UTILITIES	8,000	8,000	6,563	8,000	8,000	7,466	8,000	8,000
11	921.000 STREET LIGHTS	10,000	11,000	9,950	10,000	10,000	10,500	11,500	10,500
12	922.000 NATURAL GAS	5,000	5,000	4,068	5,000	5,000	2,819	3,200	4,000
13	923.000 SEWER	750	750	540	750	750	450	750	750
14	930.000 REPAIRS & MAINT	8,000	8,000	2,453	8,000	8,000	2,635	8,000	8,000
15	956.000 MISC	0	0	0	0	0	0	0	0
16	985.000 SKATING RINK MAINT	0	0	0	0	0	0	0	0
17	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
18	<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>43,550</b>	<b>43,850</b>	<b>33,997</b>	<b>41,250</b>	<b>41,250</b>	<b>34,671</b>	<b>42,812</b>	<b>39,714</b>
19									
20	<b>TOTAL TOWNHALL EXPENDITURES</b>	<b>43,550</b>	<b>43,850</b>	<b>33,997</b>	<b>41,250</b>	<b>41,250</b>	<b>34,671</b>	<b>42,812</b>	<b>39,714</b>
21									
22		<b>% of Fiscal Year Complete</b>		<b>91.67%</b>	<b>Proposed 12-13 increase/decrease (\$)</b>				<b>\$1,536</b>
23		<b>% of Budget Achieved</b>		<b>84.05%</b>	<b>Proposed 12-13 increase/decrease (%)</b>				<b>-3.72%</b>
24									

	A	AS	AT	AU	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>								
2	<b>FUND: 101 GENERAL FUND</b>								
3	DEPT GROUP: 170 GENERAL GOVERNMENT								
			<b>2010-11</b>	<b>2010-11</b>		<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>	
4	<b>DEPT: 410 PLANNING AND ZONING</b>	<b>2010-11</b>	<b>Amended</b>	<b>Actual</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2012-13</b>
		<b>Budget</b>	<b>Budget</b>	<b>06/20/11</b>	<b>Budget</b>	<b>Amended</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
				<b>05/31/11</b>		<b>Budget</b>	<b>05/29/12</b>	<b>Year End</b>	
5	<b>WAGES</b>								
6	702.000 SALARIES (planner)	0	0	600	0	0	975	975	0
7	702.001 OFFICE & PLANNING COORDINATOR	0	0	0	0	0	0	0	0
8	702.002 ZONING ADMIN SALARY	35,880	3,500	0	41,600	41,600	23,909	25,109	15,600
9	703.000 WAGES DEPUTY/SEC/PRT TIME	0	0	780	0	0	0	0	0
10	705.000 PER DIEM PLANNING/ZBA	11,400	7,000	5,325	11,400	11,400	7,443	10,668	<b>13,600</b>
11	714.000 FICA LOCAL SHARE	3,617	900	513	4,055	4,055	2,180	2,812	2,234
12	874.000 RETIREMENT/PENSION	0	0	0	0	0	0	0	0
13	910.000 HEALTH INSURANCE PREMIUMS	9,658	0	0	7,176	7,176	4,232	4,232	0
14	UNEMPLOYMENT EXPENSES	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	<b>TOTAL WAGES</b>	<b>80,555</b>	<b>11,400</b>	<b>7,218</b>	<b>64,231</b>	<b>64,231</b>	<b>38,739</b>	<b>43,796</b>	<b>31,434</b>
16									
17	<b>OTHER SERVICES AND CHARGES</b>								
18	726.000 SUPPLIES AND POSTAGE	2,000	2,000	989	2,000	2,000	2,158	2,200	3,000
19	802.001 ATTORNEY SERVICES, LITIGATION	0	0	0	0	0	485	485	0
20	802.002 ATTORNEY SERVICES, GEN	32,000	32,000	24,984	32,000	32,000	22,764	27,000	32,000
21	803.000 PLANNER SERVICES	19,600	0	0	19,600	19,600	0	0	19,600
22	803.001 PLANNING CONSULTANT	10,000	0	0	10,000	10,000	878	3,378	40,000
23	804.000 SOFTWARE SUPPORT & PROCESSING	4,500	0	0	0	0	0	0	0
24	860.000 TRAVEL AND MILEAGE	0	0	194	0	0	19	0	1,000
25	900.000 PUBLICATIONS	2,000	4,000	2,533	2,000	2,000	3,579	4,500	3,000
26	949.000 RENTAL OF SPACE	1,000	100	100	1,000	1,000	384	384	1,000
27	956.000 MISCELLANEOUS	0	0	75	0	0	0	0	0
28	958.000 EDUCATION/TRAINING/CONVENTIONS	3,000	3,000	2,325	3,000	3,000	2,337	3,000	3,000
29	960.000 DUES & SUBSCRIPTIONS	500	500	355	500	500	350	350	500
30	992.000 CONTINGENCY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31	<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>74,600</b>	<b>41,600</b>	<b>31,554</b>	<b>70,100</b>	<b>70,100</b>	<b>32,954</b>	<b>41,297</b>	<b>103,100</b>
32									
33	<b>TOTAL PLANNING AND ZONING EXPENDITURES</b>	<b>155,155</b>	<b>53,000</b>	<b>38,772</b>	<b>134,331</b>	<b>134,331</b>	<b>71,693</b>	<b>85,092</b>	<b>134,534</b>
34									
35		<b>% of Fiscal Year Complete</b>		<b>91.67%</b>	<b>Proposed 12-13 increase/decrease (\$)</b>				<b>(\$203)</b>
36		<b>% of Budget Achieved</b>		<b>53.37%</b>	<b>Proposed 12-13 increase/decrease (%)</b>				<b>0.15%</b>
37									

	A	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>									
2	<b>FUND: 101 GENERAL FUND</b>									
3	DEPT GROUP: 170 GENERAL GOVERNMENT									
			<b>2010-11 Amended Budget 06/20/11</b>	<b>2010-11 Actual 05/31/11</b>	<b>Anticipated Year End</b>	<b>2011-12 Budget</b>	<b>2011-12 Amended Budget</b>	<b>2011-12 Actual 05/29/12</b>	<b>2011-12 Estimated Year End</b>	<b>2012-13 Budget</b>
4	<b>DEPT: 750 MAINT &amp; PARKS EXPENDITURES</b>	<b>2010-11 Budget</b>								
5	<b>WAGES</b>									
6	702.000 SALARIES	50,300	50,300	44,491	50,300	48,633	48,633	44,198	48,633	46,966
7	703.000 WAGES DEPUTY/SEC/PRT TIME	4,418	4,418	3,120	4,418	5,015	5,015	3,892	5,015	5,310
8	704.000 WAGES PARK MAINT SUPERVISOR	0	0	0	0	0	0	0	0	0
9	714.000 FICA LOCAL SHARE	4,186	4,186	3,138	4,186	4,104	4,104	3,192	4,104	3,999
10	874.000 RETIREMENT/PENSION	5,030	5,030	0	5,030	4,863	4,863	0	4,863	4,697
11	910.000 HEALTH INSURANCE PREMIUMS	9,658	9,658	8,853	9,658	7,176	7,176	6,003	7,176	8,339
12	<b>TOTAL WAGES</b>	<b>73,592</b>	<b>73,592</b>	<b>59,602</b>	<b>73,591</b>	<b>69,792</b>	<b>69,792</b>	<b>57,285</b>	<b>69,792</b>	<b>69,311</b>
13										
14	<b>OTHER SERVICES AND CHARGES</b>									
15	726.000 SUPPLIES AND CHARGES	2,000	2,000	318	1,000	2,000	2,000	694	2,000	2,000
16	860.000 TRAVEL AND MILEAGE	0	0	0	0	0	0	0	0	0
17	930.000 REPAIRS AND MAINTENANCE	19,000	19,000	6,978	19,000	19,000	19,000	16,658	19,000	20,000
18	930.001 PARK EQUIP MAINTENANCE	0	0	0	0	0	0	0	0	3,500
19	930.002 PARK MAINT SVCS (ACME WATERFRONT)	0	0	0	0	0	0	0	0	0
20	956.000 MISC	27,000	28,000	27,837	27,837	35,721	35,721	185	185	0
21	970.000 CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
22	992.000 CONTINGENCY	0	0	0	0	0	0	0	0	0
23	<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>48,000</b>	<b>49,000</b>	<b>35,133</b>	<b>47,837</b>	<b>56,721</b>	<b>56,721</b>	<b>17,537</b>	<b>21,185</b>	<b>25,500</b>
24										
25	<b>TOTAL MAINT &amp; PARKS EXPENDITURES</b>	<b>121,592</b>	<b>122,592</b>	<b>94,735</b>	<b>121,429</b>	<b>126,513</b>	<b>126,513</b>	<b>74,822</b>	<b>90,977</b>	<b>94,811</b>
26										
27		<b>% of Fiscal Year Complete</b>			<b>91.67%</b>	<b>Proposed 12-13 increase/decrease (\$)</b>				<b>\$31,702</b>
28		<b>% of Budget Achieved</b>			<b>59.14%</b>	<b>Proposed 12-13 increase/decrease (%)</b>				<b>-25.06%</b>
29										

	A	AS	AT	AU	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>								
2	<b>FUND: 101 GENERAL FUND</b>								
3	DEPT GROUP: 170 GENERAL GOVERNMENT								
			<b>2010-11 Amended Budget</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Amended Budget</b>	<b>2011-12 Actual</b>	<b>2011-12 Estimated Year End</b>	<b>2012-13 Budget</b>
4	<b>DEPT: 861 RETIREMENT/PENSION</b>	<b>2010-11 Budget</b>	<b>06/20/11</b>	<b>05/31/11</b>					
5	<b>OTHER SERVICES AND CHARGES</b>								
6	874.000 RETIREMENT/PENSION	2,000	500	480	2,000	2,000	470	470	1,000
7	992.000 CONTINGENCY	0	0	0	0	0	0	0	0
8	<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>2,000</b>	<b>500</b>	<b>480</b>	<b>2,000</b>	<b>2,000</b>	<b>470</b>	<b>470</b>	<b>1,000</b>
9	<b>TOTAL RETIREMENT/PENSION EXPENDITURES</b>	<b>2,000</b>	<b>500</b>	<b>480</b>	<b>2,000</b>	<b>2,000</b>	<b>470</b>	<b>470</b>	<b>1,000</b>
10									
11		<b>% of Fiscal Year Complete</b>		91.67%	<b>Proposed 12-13 increase/decrease (\$)</b>				<b>\$1,000</b>
12		<b>% of Budget Achieved</b>		23.50%	<b>Proposed 12-13 increase/decrease (%)</b>				<b>-50.00%</b>
13									

	A	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>									
2	<b>FUND: 101 GENERAL FUND</b>									
3	DEPT GROUP: 170 GENERAL GOVERNMENT									
4	<b>DEPT: 865 INSURANCE</b>	<b>2010-11 Budget</b>	<b>2010-11 Amended Budget 06/20/11</b>	<b>2010-11 Actual 05/31/11</b>	<b>Anticipated Year End</b>	<b>2011-12 Budget</b>	<b>2011-12 Amended Budget</b>	<b>2011-12 Actual 05/29/12</b>	<b>2011-12 Estimated Year End</b>	<b>2012-13 Budget</b>
5	<b>OTHER SERVICES AND CHARGES</b>									
6	910.000 INSURANCE PREMIUMS	15,500	12,750	12,636	12,636	15,000	15,000	14,849	14,849	15,000
7	992.000 CONTINGENCY	0	0	0	0	0	0	0	0	0
8	<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>15,500</b>	<b>12,750</b>	<b>12,636</b>	<b>12,636</b>	<b>15,000</b>	<b>15,000</b>	<b>14,849</b>	<b>14,849</b>	<b>15,000</b>
9	<b>TOTAL INSURANCE EXPENDITURES</b>	<b>15,500</b>	<b>12,750</b>	<b>12,636</b>	<b>12,636</b>	<b>15,000</b>	<b>15,000</b>	<b>14,849</b>	<b>14,849</b>	<b>15,000</b>
10										
11		<b>% of Fiscal Year Complete</b>		<b>91.67%</b>		<b>Proposed 12-13 increase/decrease (\$)</b>				<b>\$0</b>
12		<b>% of Budget Achieved</b>		<b>98.99%</b>		<b>Proposed 12-13 increase/decrease (%)</b>				<b>0.00%</b>
13										
14	<b>The 12-13 projections include:</b>									
15	\$13,000 for general twp. liability policy (MML)									
16	\$2,000 for Workers Compensation Ins.									

	A	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>									
2	<b>FUND: 101 GENERAL FUND</b>									
3	DEPT GROUP: 170 GENERAL GOVERNMENT									
4	<b>DEPT: 966 TRANSFERS TO OTHER FUNDS</b>	<b>2010-11 Budget</b>	<b>2010-11 Amended Budget 06/20/11</b>	<b>2010-11 Actual 05/31/11</b>	<b>Anticipated Year End</b>	<b>2011-12 Budget</b>	<b>2011-12 Amended Budget</b>	<b>2011-12 Actual 05/29/12</b>	<b>2011-12 Estimated Year End</b>	<b>2012-13 Budget</b>
5	<b>OTHER SERVICES AND CHARGES</b>									
6	999.000 TRANSFER TO OTHER FUNDS	44,754	555,000	426,511	553,007	0	35,000	1,366,122	1,388,122	0
7	992.000 CONTINGENCY	0	0	0	0	0	0	0	0	0
8	<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>44,754</b>	<b>555,000</b>	<b>426,511</b>	<b>553,007</b>	<b>0</b>	<b>35,000</b>	<b>1,366,122</b>	<b>1,388,122</b>	<b>0</b>
9	<b>TOTAL TRANSFER TO OTHER FUNDS EXP</b>	<b>44,754</b>	<b>555,000</b>	<b>426,511</b>	<b>553,007</b>	<b>0</b>	<b>35,000</b>	<b>1,366,122</b>	<b>1,388,122</b>	<b>0</b>
10										
11		<b>% of Fiscal Year Complete</b>		<b>91.67%</b>		<b>Proposed 12-13 increase/decrease (\$)</b>				<b>\$0</b>
12		<b>% of Budget Achieved</b>		<b>3903.21%</b>		<b>Proposed 12-13 increase/decrease (%)</b>				
13										

	A	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	<b>FUND TYPE: GENERAL FUND</b>									
2	<b>FUND: 101 GENERAL FUND</b>									
3										
			<b>2010-11 Amended Budget 06/20/11</b>	<b>2010-11 Actual 05/31/11</b>	<b>Anticipated Year End</b>	<b>2011-12 Budget</b>	<b>2011-12 Amended Budget</b>	<b>2011-12 Actual 05/29/12</b>	<b>2011-12 Estimated Year End</b>	<b>2012-13 Budget</b>
4	<b>DEPT GROUP: 970 CAPITAL IMPROVEMENTS</b>	<b>2010-11 Budget</b>								
5	750.000 PARKS CAPITAL IMPROVEMENTS	0	13,100	0	13,100	0	0	0	3,400	0
6	971.000 TOWNSHIP BOARD	0	0	0	0	0	0	0	12,000	0
7	972.000 SUPERVISOR	0	0	0	0	0	0	0	0	0
8	973.000 CLERK	0	0	0	0	0	0	0	0	800
9	974.000 ELECTIONS	0	0	0	0	0	0	0	800	0
10	975.000 TOWNSHIP HALL	0	0	0	0	0	0	0	0	0
11	977.000 TREASURER	0	0	0	0	0	0	0	0	0
12	992.000 CONTINGENCY	0	0	0	0	0	0	0	0	0
13	<b>TOTAL CAPITAL IMPROVEMENTS EXPENDITURES</b>	<b>0</b>	<b>13,100</b>	<b>0</b>	<b>13,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,200</b>	<b>800</b>
14										
15				91.67%		Proposed 12-13 increase/decrease (\$)				(\$800)
16				#DIV/0!		Proposed 12-13 increase/decrease (%)				#DIV/0!
17										

	A	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	<b>GENERAL FUND SUMMATION</b>									
2		2010-11 Budget	2010-11 Amended Budget 06/20/11	2010-11 Actual 05/31/11	Anticipated Year End	2011-12 Budget	2011-12 Amended Budget	2011-12 Actual 05/29/12	2011-12 Estimated Year End	2012-13 Budget
3	TOTAL GENERAL FUND REVENUES	736,777	868,814	855,754	900,896	995,879	995,879	2,242,170	2,352,846	715,321
4	TOTAL REVENUES INCL FUND BAL FORWARD	1,622,210	1,754,248	1,758,953	1,804,095	1,513,013	1,985,399	3,231,690	3,342,366	2,013,548
5										
6	TOTAL GENERAL FUND EXPENDITURES	783,137	1,305,290	964,605	1,286,961	710,404	747,024	1,902,854	2,044,140	709,750
7	SURPLUS (DEFICIT)- not including fund bal fwd	(46,360)	(436,476)	(108,850)	(386,065)	285,475	248,855	339,316	308,707	5,571
8										
9	BEGINNING YEAR FUND BALANCE: SURPLUS (DEF)	885,433	885,433	903,199	903,199	517,134	989,520	989,520	989,520	1,298,227
10	PROJECTED END YEAR FUND BAL : SURPLUS (DEF)	839,073	448,958	794,349	517,134	802,609	1,238,375	1,328,836	1,298,227	1,303,798
11										
12	NET of \$200,000 Shoreline contribution/loan from Fund Balance Forward				30,414					
13										
14				% of Fiscal Year Complete	91.67%					
15				% of Revenue Budget Achieved	225.14%					
16				% of Expenditure Budget Achieved	267.86%					
17										
18										
19	11-12 Revenues NET of Shoreline Loan Repayment							1,957,438	2,068,114	
20	Estimated Resulting Surplus/Deficit							54,584	23,975	
21										
22										
23										
24										







	A	J	K	L	M	N	O	P	Q	R
1	<b>FUND TYPE: SPECIAL REVENUE FUND</b>									
2	<b>FUND: 209 - CEMETERY FUND</b>									
3		<b>2010-11 Budget</b>	<b>2010-11 Amended Budget 06/20/11</b>	<b>2010-11 Actual</b>	<b>Anticipated Year End</b>	<b>2011-12 Budget</b>	<b>2011-12 Amended Budget 06/05/12</b>	<b>2011-12 Actual 05/29/12</b>	<b>2011-12 Anticipated Year End</b>	<b>2012-13 Budget</b>
4	209-000-390.000 Fund Balance Forward	\$1,792	\$1,792	\$1,690	\$1,690	\$645	\$645	\$628	\$628	\$3,256
5										
6	<b>REVENUES</b>									
7	<b>600.001 CONTRIBUTIONS - ACME CEMETERY</b>						\$0	\$0	\$0	\$0
8	<b>600.003 CONTRIBUTIONS - YUBA CEMETERY</b>						\$4,600	\$4,600	\$4,600	\$0
9	643.000 CEMETERY PLOT PURCHASE	\$1,600	\$1,600	\$0	\$0	\$1,600	\$6,270	\$6,270	\$6,270	\$4,000
10	646.000 BURIAL FEE PAYMENTS	\$2,000	\$2,000	\$1,350	\$1,350	\$1,575	\$1,275	\$1,275	\$1,275	\$2,500
11	649.000 DISINTERMENT FEE PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	665.000 INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	671.000 MISC. REVENUES	\$0	\$0	\$0	\$0	\$0	\$1,405	\$1,405	\$1,405	\$0
14	698.000 TRANSFERS IN FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	<b>Total Revenues</b>	<b>\$3,600</b>	<b>\$3,600</b>	<b>\$1,350</b>	<b>\$1,350</b>	<b>\$3,175</b>	<b>\$13,550</b>	<b>\$13,550</b>	<b>\$13,550</b>	<b>\$6,500</b>
16										
17	<b>EXPENDITURES</b>									
18	726.000 SUPPLIES & POSTAGE	\$750	\$750	\$535	\$535	\$750	\$299	\$299	\$299	\$750
19	802.004 CONTRACT BURIAL SERVICES	\$2,000	\$2,000	\$1,350	\$1,350	\$1,575	\$3,675	\$3,675	\$3,675	\$2,500
20	804.000 SOFTWARE SUPPORT & PROCESSING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	902.000 BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	930.000 REPAIRS AND MAINT	\$1,000	\$1,000	\$510	\$510	\$1,000	\$2,347	\$2,347	\$6,947	\$2,500
23	<b>Total Fund Expenditures</b>	<b>\$3,750</b>	<b>\$3,750</b>	<b>\$2,395</b>	<b>\$2,395</b>	<b>\$3,325</b>	<b>\$6,322</b>	<b>\$6,322</b>	<b>\$10,922</b>	<b>\$5,750</b>
24										
25	<b>Total Surplus (Deficit)</b>	<b>(\$150)</b>	<b>(\$150)</b>	<b>(\$1,045)</b>	<b>(\$1,045)</b>	<b>(\$150)</b>	<b>\$7,228</b>	<b>\$7,228</b>	<b>\$2,628</b>	<b>\$750</b>
26										
27	<b>BEGINNING YEAR FUND BALANCE: SURPLUS (DEF)</b>	<b>\$1,792</b>	<b>\$1,792</b>	<b>\$1,690</b>	<b>\$1,690</b>	<b>\$645</b>	<b>\$645</b>	<b>\$628</b>	<b>\$628</b>	<b>\$3,256</b>
28	<b>PROJECTED END YEAR FUND BAL : SURPLUS (DEF)</b>	<b>\$1,642</b>	<b>\$1,642</b>	<b>\$645</b>	<b>\$645</b>	<b>\$495</b>	<b>\$7,873</b>	<b>\$7,856</b>	<b>\$3,256</b>	<b>\$4,006</b>



	A	F	G	H	J	K	L	M
1	FUND TYPE: SPECIAL REVENUE FUND							
2	FUND: 223 - ACME TOWNSHIP HERITAGE FUND							
3		2010-11 Budget	2010-11 Amended Budget 06/20/11	2010-11 Actual	2011-12 Budget	2011-12 Amended Budget 06/05/12	2011-12 Actual 05/29/12	2011-12 Anticipated Year End
4	223-000-390.000 Fund Balance Forward	\$16	\$16	\$15	\$35	\$35	\$35	\$35
5								
6	<b>REVENUES</b>							
7	402.000 CURRENT PROPERTY TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	412.000 PERSONAL PROPERTY TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	420.000 DELINQUENT PERS. PROPERTY TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	423.000 ANY AND ALL OTHER TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	445.000 CURRENT TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	445.020 PENALTIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	600.000 CONTRIBUTIONS FROM RESIDENTS	\$1,000	\$1,000	\$20	\$0	\$0	\$0	\$0
14	602.000 GRANTS	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$0
15	665.000 INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	671.000 MISC. REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	698.000 TRANSFERS IN FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Total Revenues</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$20</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
19								
20	<b>EXPENDITURES</b>							
21	726.000 SUPPLIES & POSTAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	861.000 FUNDRAISING EXPENSES	\$500	\$500	\$0	\$0	\$0	\$0	\$0
23	902.000 BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	930.020 ARCHIVING & REPRODUCTION EXPENSE	\$200	\$200	\$0	\$0	\$0	\$0	\$0
25	949.000 RENTAL OF SPACE	\$500	\$500	\$0	\$0	\$0	\$0	\$0
26	999.000 TRANSFERS TO OTHER FUNDS				\$0	\$35	\$0	\$35
27	<b>Total Fund Expenditures</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35</b>	<b>\$0</b>	<b>\$35</b>
28								
29	<b>Total Surplus (Deficit)</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$20</b>	<b>\$0</b>	<b>(\$35)</b>	<b>\$0</b>	<b>(\$35)</b>
30								
31	<b>BEGINNING YEAR FUND BALANCE: SURPLUS (DEF)</b>	\$16	\$16	\$15	\$35	\$35	\$35	\$35
32	<b>PROJECTED END YEAR FUND BAL : SURPLUS (DEF)</b>	<b>\$1,816</b>	<b>\$1,816</b>	<b>\$35</b>	<b>\$35</b>	<b>\$0</b>	<b>\$35</b>	<b>\$0</b>
33								
34	this fund was closed out at the end of the 2011-12 FY							



	A	O	S	T	U	V	W
1	<b>FUND TYPE: SPECIAL REVENUE FUND</b>						
2	<b>FUND: 225 - FARMLAND PRESERVATION FUND</b>						
3		<b>2010-11 Budget</b>	<b>2011-12 Budget</b>	<b>2011-12 Amended Budget 06/05/12</b>	<b>2011-12 Actual 05/29/12</b>	<b>2011-12 Anticipated Year End</b>	<b>2012-13 Budget</b>
4	225-000-390.000 Fund Balance Forward	\$619,268	\$872,274	\$872,274	\$872,386	\$872,386	\$506,442
5							
6	<b>REVENUES</b>						
7	402.000 CURRENT PROPERTY TAXES	\$264,552	\$261,087	\$261,087	\$256,390	\$256,390	\$252,440
8	412.000 PERSONAL PROPERTY TAXES	\$12,332	\$8,093	\$8,093	\$12,003	\$12,003	\$12,745
9	420.000 DELINQUENT PERS. PROPERTY TAX	\$0	\$0	\$0	\$370	\$370	\$0
10	423.000 ANY AND ALL OTHER TAXES	\$0	\$0	\$0	\$0	\$0	\$0
11	445.000 CURRENT TAXES	\$0	\$0	\$0	\$0	\$0	\$0
12	445.020 PENALTIES	\$0	\$0	\$0	\$3	\$3	\$0
13	446.000 DELINQUENT PERSONAL INTEREST/PENALTY	\$0	\$0	\$0	\$20	\$20	\$0
14	602.000 GRANTS	\$297,884	\$611,422	\$611,422	\$0	\$0	\$0
15	602.001 AMERICANA OPTIONS GRANT	\$0	\$0	\$0	\$0	\$0	\$0
16	605.000 BOND PROCEEDS		\$1,000,000	\$1,000,000	\$1,008,101	\$1,008,101	\$0
17	665.000 INTEREST ON INVESTMENTS	\$3,000	\$0	\$0	\$2,744	\$2,744	\$0
18	671.000 MISC. REVENUES	\$0	\$0	\$0	\$0	\$0	\$0
19	676.000 REIMBURSEMENTS		\$0	\$0	\$1,290	\$1,290	\$0
20	698.000 TRANSFERS IN FROM OTHER FUNDS		\$0	\$0	\$1,008,100	\$1,652,410	\$0
21	<b>Total Revenues</b>	<b>\$577,768</b>	<b>\$1,880,602</b>	<b>\$1,880,602</b>	<b>\$2,289,021</b>	<b>\$2,933,332</b>	<b>\$265,185</b>
22							
23	<b>EXPENDITURES</b>						
24	902.000 BANK CHARGES	\$500	\$0	\$0	\$0	\$815,167	\$200,200
25	802.002 ATTORNEY SERVICES, GENERAL	\$0	\$10,000	\$10,000	\$25,979	\$30,000	\$10,000
26	802.004 CONTRACTED EMPLOYEE SERVICES - GTRLC	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
27	941.000 PDR PAYMENTS TO LANDOWNERS	\$595,768	\$1,837,305	\$1,837,305	\$0	\$922,900	\$0
28	942.000 APPRAISAL EXPENSES	\$0	\$10,000	\$10,000	\$11,900	\$11,900	\$10,000
29	943.000 TITLE WORK EXPENSES	\$3,000	\$3,000	\$3,000	\$1,125	\$8,125	\$3,000
30	944.000 CLOSING EXPENSES	\$4,000	\$12,000	\$12,000	\$0	\$12,000	\$0
31	945.000 STEWARDSHIP/ENFORCEMENT	\$0	\$0	\$0	\$0	\$0	\$0
32	956.000 MISCELLANEOUS	\$0	\$350,000	\$350,000	\$1,471,184	\$1,471,184	\$0
33	999.000 TRANSFERS TO OTHER FUNDS		\$0	\$0	\$0	\$0	\$0
34	<b>Total Fund Expenditures</b>	<b>\$631,268</b>	<b>\$2,250,305</b>	<b>\$2,250,305</b>	<b>\$1,538,188</b>	<b>\$3,299,275</b>	<b>\$251,200</b>
35							
36	<b>Total Surplus (Deficit)</b>	<b>(\$53,500)</b>	<b>(\$369,703)</b>	<b>(\$369,703)</b>	<b>\$750,834</b>	<b>(\$365,944)</b>	<b>\$13,985</b>
37							
38	<b>BEGINNING YEAR FUND BALANCE: SURPLUS (DEF)</b>	\$619,268	\$872,274	\$872,274	\$872,386	\$872,386	\$506,442
39	<b>PROJECTED END YEAR FUND BAL : SURPLUS (DEF)</b>	<b>\$565,768</b>	<b>\$502,571</b>	<b>\$502,571</b>	<b>\$1,623,220</b>	<b>\$506,442</b>	<b>\$520,427</b>
40							



















