

Preliminary Budget - Memo

From: Marlene Chockley
Subject: Preliminary Considerations for the 2019-2020 Budget
Date: April 9, 2019

Trustees,

We are preparing the 2019-2020 budget for your review at the next meeting. In order for our controller, Ms. Patrick, to provide us the most accurate budget document, we need to provide her some guidance about the board's priorities and how we plan to allocate the funds available.

Most of the line items track from one year to the next because of contracts or known costs. Others are less clear.

The specific items that we need to provide guidance on are:

- Raises – I recommend a cost of living increase of 2.8% for all non-union employees and a further adjustment where warranted for specific positions when we receive the salary study and evaluate performance.
- Roadwork – I suggest we contract for 3 vs. 4 brine applications (\$55,064 vs. \$73,419).
- Road Improvements - \$68,723 to match the road commission's contribution at the very least and more where we can find the funds (see supervisor's report).
- Township manager contract – Shall we renew the contract with or without a raise, advertise for someone with a different skill set (such as a full or part-time economic developer), or reallocate the funds to other needs? The full cost of the manager's contract is nearly \$120,000/year. The contract expires at the end of July so we need to provide Mr. Aynes with a determination by May 1.
- Car for Code Enforcement – The police department will be replacing a car in the near future. I recommend that we purchase the car instead of putting it up for auction so that we can provide a more professional appearance in line with the importance of the job.
- Kiosks – It is unclear to me what this is and if this is a good expenditure. I recommend removal until we understand it better and determine if it would be a good use of funds.

Action Requested

Discuss these items and provide guidance to our controller on how to proceed. NOTE: These line items can be adjusted as we approach the end of the fiscal year and hold a public hearing for feedback on the budget.

Provide a List of Attachments or Back Up Documents Included

Preliminary Budget

BUDGET REPORT FOR NORTHFIELD TOWNSHIP

Fund 101: GENERAL FUND
2019-2020 FISCAL YEAR

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY 3/31/19	2019-20 REQUESTED BUDGET	INC/(DEC) FROM 2018-19 AMENDED AMT	PCT
ESTIMATED REVENUES							
Dept 000							
101-000-426	PRIOR YEAR TAX INTEREST	738	500	1,467	500	0	0
	Projection based on prior year budgets.						
101-000-452	PEDDLER'S LICENSES	255	150	0	150	0	0
	Projection based on prior year budgets.						
101-000-453	CABLEVISION FRANCHISE FEES	95,857	98,000	73,258	98,000	0	0
	Base projections on ATT/MI Bell/Charter Contracts						
101-000-455	FIBER FOOTAGE FEES	10,388	10,000	0	10,000	0	0
	Fiber footage fees are received through the LCSA. Estimate based on prior years.						
101-000-573	LCSA PPT REIMBURSEMENT	7,695	2,000	3,889	3,889	1,889	94.43%
	Projections based on State of MI Website for prior year.						
101-000-574	STATE SHARED REVENUE	709,831	702,352	617,146	747,396	45,044	6.41%
	Projections based on State of MI Websit for F19						
101-000-590	GRANT INCOME	225,766	0	0	0	0	#DIV/0!
	No Grants Currently Applied For.						
101-000-615	INSURANCE PROCEEDS	0	0	0	0	0	#DIV/0!
101-000-626	COPY & FOIA INCOME	165	100	54	100	0	0
	Projection based on prior year budgets.						
101-000-655	ORDINANCE FINES	2,331	100	9,214	100	0	0
101-000-665	INTEREST INCOME	5,571	4,800	3,818	4,800	0	0
	Bank and Investment Income						
101-000-666	DIVIDENDS	0	0	0	0	0	#DIV/0!
101-000-671	REIMBURSEMENT/OTHER INCOME	7,042	0	54	0	0	#DIV/0!
101-000-673	SALE OF FIXED ASSET	46	100	0	100	0	0
101-000-675	CONTRIBUTION - PRIVATE SOURCES	130	100	0	100	0	0
Totals for dept 000-		1,065,815	818,202	708,898	865,135	46,933	5.74%

Dept 191-ELECTIONS

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101-191-671	REIMBURSEMENT/OTHER INCOME	4,628	0	0	0	0	#DIV/0!
	Only reimbursed for School Elections						
Totals for dept 191-ELECTIONS		4,628	0	0	0	0	#DIV/0!
Dept 253-TREASURER							
101-253-402	CURRENT PROPERTY TAX	268,948	276,984	259,821	286,701	9,717	3.51%
101-253-404	MOBILE HOME LICENSE FEES	2,788	2,850	1,887	2,850	0	0
	(475 Trailers @ \$.50 Ea. X 12 Months)						
101-253-445	PENALTY & INTEREST ON TAXES	4,206	3,500	58	3,500	0	0
101-253-627	SUMMER TAX PREPARATION	13,740	14,000	13,770	14,000	0	0
101-253-680	TAX ADMINISTRATION FEES	148,888	145,000	147,789	145,000	0	0
Totals for dept 253-TREASURER		438,569	442,334	423,325	452,051	9,717	2.20%
Dept 336-CONTRIBUTIONS							
101-336-624	DDA	0	0	0	0	0	#DIV/0!
101-336-625	SEWER/LIBRARY ADMINISTRATION	48,560	46,157	0	46,157	0	0
	Sewer and Library projections will be based on schedule to be prepared by Controller.						
101-336-694	NON-MOTORIZED PATH	2,141	0	0	0	0	#DIV/0!
	Project Concluded.						
Totals for dept 336-CONTRIBUTIONS		50,701	46,157	0	46,157	0	0
Dept 412-PLANNING/ZONING DEPT							
101-412-477	ZONING COMPLIANCE PERMITS	12,450	9,500	6,800	9,500	0	0
	Projection based on prior year budgets.						
101-412-607	ZONING ADMINISTRATIVE FEES	0	0	0	0	0	#DIV/0!
101-412-608	VARIANCES/APPEALS	4,235	2,000	2,975	2,000	0	0

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101-412-609	Projection based on prior year budgets. REZONING/CONDITIONAL USE PMTS	0	0	750	0	0	#DIV/0!
101-412-612	TAX ABATEMENT FEES	0	0	0	0	0	#DIV/0!
101-412-614	PLANNING FEES	1,875	0	0	0	0	#DIV/0!
101-412-629	These Funds are now being applied to escrow accounts for specific projects. ZONING COPIES	0	0	83	0	0	#DIV/0!
101-412-637	SPLIT APPLICATIONS	405	1,000	(650)	1,000	0	0
101-412-671	Projection based on prior year budgets. REIMBURSEMENT/OTHER INCOME	680	1,500	0	1,500	0	0
	Concept Meetings now covered by the Township.						
Totals for dept 412-PLANNING/ZONING DEPT		19,645	14,000	9,958	14,000	0	0
Dept 666-COMMUNITY CENTER							
101-666-590	GRANT INCOME	8,000	100	8,000	100	0	0
101-666-643	CC TRIPS	5,059	4,000	3,546	5,000	1,000	25.00%
101-666-644	Projection based on prior year budgets. CC PROGRAMS	7,969	6,500	5,587	9,000	2,500	38.46%
101-666-671	Projection based on prior year budgets. REIMBURSEMENT/OTHER INCOME	92	4,986	0	4,986	1	0.01%
101-666-676	Reimbursement from Washtenaw County for Meals on Wheels Staff (Community Center Assistant). CONTRIBUTIONS - SCC	2,235	1,750	1,298	1,750	0	0
	Senior Center Donations						
Totals for dept 666-COMMUNITY CENTER		23,355	17,336	18,431	20,836	3,501	20.19%
Dept 753-RECREATION BOARD							
101-753-677	CONTRIBUTIONS - PARKS AND RECREATION	400	100	0	100	0	0
Totals for dept 666-COMMUNITY CENTER		400	100	0	100	0	0
101-753-677							

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TOTAL ESTIMATED REVENUES		1,603,114	1,338,129	1,160,612	1,377,442	39,314	2.94%
APPROPRIATIONS							
Dept 101-TOWNSHIP BOARD							
101-101-701	SALARIES	11,249	10,000	7,500	10,000	0	0
	\$2,500 x 4						
101-101-715	SOCIAL SECURITY	765	765	574	765	0	0
	\$10,000 x 7.65%						
101-101-807	MEMBERSHIP DUES	9,339	10,200	2,614	0	(10,200)	-100.00%
	Board would like to review each membership individually.						
101-101-836	WELFARE COSTS	10,000	0	0	10,000	10,000	#DIV/0!
	People's Express						
101-101-860	FUEL & MILEAGE	190	500	0	500	0	0
	Fuel and Mileage reimbursements for Board Members						
101-101-900	PRINTING & PUBLICATIONS	7,087	7,500	5,551	7,500	0	0
	Publishing of Minutes from Twp Board Mtgs and Ads for Employment - \$5,000; Newsletter - \$2,500						
101-101-956	MISCELLANEOUS	800	800	10	800	0	0
	Twp. Events, Ribbon Cutting Ceremonies, Etc.						
101-101-957	TRAINING & DEVELOPMENT	214	550	0	550	0	0
	Training for New Board Members						
Totals for dept 101-TOWNSHIP BOARD		39,645	30,315	16,248	30,115	(200)	-0.66%
Dept 171-SUPERVISOR							
101-171-701	SALARIES	12,500	12,500	9,135	12,500	0	0
101-171-715	SOCIAL SECURITY	956	956	699	956	0	0
	(\$12,500 x 7.65%)						
101-171-807	MEMBERSHIP DUES	0	120	0	120	0	0
101-171-860	FUEL & MILEAGE	282	400	0	400	0	0
101-171-956	MISCELLANEOUS	0	500	0	500	0	0
101-171-957	TRAINING & DEVELOPMENT	988	750	0	750	0	

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Totals for dept 171-SUPERVISOR		14,726	15,226	9,833	15,226	0	0
Dept 172-TOWNSHIP MANAGER							
101-172-701	SALARIES	66,346	75,000	54,808	75,000	0	0
101-172-704	CLERICAL/DEP /SUPER/ELECTION	29,429	29,532	21,495	29,531	(1)	0.00%
101-172-715	\$18.93 x 30 Hrs/Wk x 52 Wks SOCIAL SECURITY	10,935	11,649	8,377	11,648	(0)	0.00%
101-172-716	Salaries x 7.65% HOSPITALIZATION	20,918	26,269	19,991	28,108	1,839	7.00%
101-172-717	7% Increase over prior year LIFE/DISB. INSURANCE	817	839	648	901	63	7.50%
101-172-718	Life/Disability for Township Manager only. 7.5% Increase over Prior Year. PENSION	5,192	7,500	5,481	7,500	0	0
101-172-722	Base wage of Twp Mgr x 10% CONTROLLER	48,060	47,736	35,675	47,736	0	0
101-172-734	20 Hrs/Wk x \$45.90 x 52 Wks BONUS	0	0	0	0	0	#DIV/0!
101-172-807	MEMBERSHIP DUES	130	300	0	305	5	1.67%
101-172-818	MI Municipal Exec \$135, \$120 MFGOA, Other \$50 CONTRACTUAL SERVICES	1,393	4,050	2,190	4,000	(50)	-1.23%
101-172-850	(Codification of Ordinance's - \$3,500; Other - \$500) COMMUNICATION	489	612	456	612	0	0
101-172-860	Twp. Mgr. Cell Phone \$51/Month FUEL & MILEAGE	126	500	0	500	0	0
101-172-927	ALLOCATE TO DEPARTMENTS	(41,128)	(32,748)	0	(32,748)	0	0
101-172-956	(Controller Allocation to Police, Fire, Bldg Dept and WWTP - \$32,748) MISCELLANEOUS	0	500	0	500	0	0
101-172-957	TRAINING & DEVELOPMENT	496	750	113	750	0	0
	Increase for additional training for Controller and Twp Mgr						
Totals for dept 172-TOWNSHIP MANAGER		143,202	172,488	149,234	174,343	1,855	1.08%

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Dept 191-ELECTIONS							
101-191-702	SALARIES <small>Based on estimates for 22 Election Workers/4 Elections.</small>	3,443	12,000	10,727	20,320	8,320	69.33%
101-191-704	CLERICAL/DEP /SUPER/ELECTION	0	0	0	0	0	#DIV/0!
101-191-715	SOCIAL SECURITY <small>Election worker salaries don't meet the minimum requirement for payroll taxes.</small>	263	0	47	0	0	#DIV/0!
101-191-727	SUPPLIES <small>AV Applications, Ballots, Food, Equipment</small>	1,463	5,000	926	5,500	500	10.00%
101-191-818	CONTRACTUAL SERVICES <small>Election equipment testing and Services at WL Schools</small>	600	1,000	1,025	3,700	2,700	270.00%
101-191-851	POSTAGE <small>(Mailing of Election Material with Postage Increases)</small>	1,018	1,200	1,844	3,850	2,650	220.83%
101-191-900	PRINTING & PUBLICATIONS <small>(Printed Materials and Newspaper Ads - Education on New Election Laws)</small>	2,690	2,000	3,313	2,500	500	25.00%
101-191-930	REPAIRS & MAINTENANCE	518	900	0	900	0	0
101-191-956	MISCELLANEOUS	0	100	0	100	0	0
Totals for dept 191-ELECTIONS		9,996	22,200	17,883	36,870	14,670	66.08%
Dept 215-CLERK							
101-215-701	SALARIES	12,500	12,500	9,135	12,500	0	0
101-215-703	DEPUTY SALARIES <small>(\$20.54 x 2080)</small>	41,800	42,730	31,193	42,730	0	0
101-215-715	SOCIAL SECURITY <small>(Salaries x 7.65%)</small>	4,154	4,225	3,085	4,225	0	0.00%
101-215-716	HOSPITALIZATION <small>7% Increase over prior year</small>	8,564	9,948	17,776	10,644	696	7.00%
101-215-717	LIFE/DISB. INSURANCE <small>7.5% Increase over prior year</small>	576	650	424	699	49	7.50%
101-215-718	PENSION <small>(Base Pay x 10%)</small>	4,180	4,273	3,119	4,273	(0)	0.00%

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101-215-723	RECORD SEC	8,850	12,855	7,100	12,855	0	0
	Projections based on prior year budget.						
101-215-734	BONUS	0	0	0	0	0	#DIV/0!
101-215-807	MEMBERSHIP DUES	0	100	0	100	0	0
101-215-860	FUEL & MILEAGE	365	300	21	300	0	0
101-215-922	LATE FEES AND PENALTIES	5	0	0	0	0	#DIV/0!
101-215-956	MISCELLANEOUS	0	500	0	500	0	0
101-215-957	TRAINING & DEVELOPMENT	0	500	0	500	0	0
Totals for dept 215-CLERK		80,994	88,581	71,853	89,326	745	0.84%
Dept 228-INFORMATION TECHNOLOGY							
101-228-936	SOFTWARE	13,396	14,220	10,193	14,220	0	0
	BS&A Software \$12,000, Anti-Virus Software \$185/month						
101-228-948	COMPUTER SERVICES	6,868	12,060	2,470	21,500	9,440	78.28%
	Microsoft EXCHANGE \$4000, Onsite FLEX IT \$6,000, Cloud Backup \$1500, Website Updates \$10,000						
Totals for dept 228-INFORMATION TECHNOLOGY		20,264	26,280	12,663	35,720	9,440	35.92%
Dept 247-BOARD OF REVIEW							
101-247-706	BOARD OF REVIEW FEE	1,029	2,000	252	1,800	(200)	-10.00%
	Increase rate to \$20/hr for 30 hr/year for 3 Board Members (March - 24 hrs, July - 3 hours, December - 3 hours)						
101-247-715	SOCIAL SECURITY	79	153	19	138	(15)	-10.00%
	Board of Review Fee x 7.65%						
101-247-723	RECORD SEC	1,065	1,500	640	1,500	0	0
	March, July, September Mtgs. March meeting may last several days.						
101-247-900	PRINTING & PUBLICATIONS	682	700	0	700	0	0
	MLive Ads - February						
101-247-956	MISCELLANEOUS	68	500	14	500	0	0
	Food for March Board of Review Meeting						

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101-247-957	TRAINING & DEVELOPMENT	0	0	295	0	0	#DIV/0!
101-247-959	TRIBUNALS AND DRAINS	5,658	10,000	6,178	10,000	0	0
	Appraisals, Back Taxes, Drain Pymts						
Totals for dept 247-BOARD OF REVIEW		8,581	14,853	7,399	14,638	(215)	-1.45%
Dept 253-TREASURER							
101-253-701	SALARIES	12,500	12,500	9,135	12,500	0	0
101-253-703	DEPUTY SALARIES	37,182	40,480	26,019	40,480	0	0
101-253-704	CLERICAL/DEP /SUPER/ELECTION	18,634	23,400	13,871	23,400	0	0
101-253-715	SOCIAL SECURITY	4,911	5,843	3,804	5,843	(0)	0.00%
101-253-716	HOSPITALIZATION	10,751	15,180	604	16,243	1,063	7.00%
101-253-717	LIFE/DISB. INSURANCE	560	718	372	772	54	7.50%
	\$55.65 x 12 Mths						
101-253-718	PENSION	3,733	4,048	1,614	4,048	0	0.01%
	Full time salary x 10%						
101-253-734	BONUS	0	0	0	0	0	#DIV/0!
101-253-803	LEGAL	6,000	6,000	4,500	6,000	0	0
	\$500/Mth						
101-253-804	TAX STATEMENT PREPARATION	611	1,700	1,511	1,700	0	0
	Tax Bill Printing						
101-253-807	MEMBERSHIP DUES	100	100	50	100	0	0
	MMTA Membership Dues						
101-253-818	CONTRACTUAL SERVICES	0	1,193	1,193	0	(1,193)	-100.00%
	No Temporary Work Expected						
101-253-851	POSTAGE	3,308	3,800	1,981	3,800	0	0
	Tax Bill Mailing						
101-253-860	FUEL & MILEAGE	577	600	515	600	0	0
	Mileage Reimbursement for Bank Trips						
101-253-927	ALLOCATE TO DEPARTMENTS	(39,660)	(17,103)	0	(17,103)	0	Page 8 of 17

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Deputy Treasurer and Front Desk llocation based on schedule provided by controller.							
101-253-956	MISCELLANEOUS	335	500	427	1,000	500	100.00%
Bank Service Charges							
101-253-957	TRAINING & DEVELOPMENT	245	250	261	500	250	100.00%
Training for Treasurer & Deputy							
Totals for dept 253-TREASURER		59,787	99,209	65,856	99,883	674	0.68%
Dept 257-ASSESSING							
101-257-709	ASST ASSESSOR	43,046	0	166	0	0	#DIV/0!
(\$20.74 x 2080)							
101-257-713	ASSESSOR	0	0	0	0	0	#DIV/0!
Paid as contractor - see 101-257-818							
101-257-715	SOCIAL SECURITY	3,293	0	254	0	0	#DIV/0!
(\$43,140 x 7.65%)							
101-257-716	HOSPITALIZATION	17,318	0	5,455	0	0	#DIV/0!
101-257-717	LIFE/DISB. INSURANCE	593	0	0	0	0	#DIV/0!
(\$55.65 x 12 Mths)							
101-257-718	PENSION	4,305	0	504	0	0	#DIV/0!
(Base Salary x 10%)							
101-257-720	BANKED PTO	0	0	0	0	0	#DIV/0!
101-257-727	SUPPLIES	10	1,000	1,573	0	(1,000)	-100.00%
101-257-734	BONUS	0	0	0	0	0	#DIV/0!
101-257-807	MEMBERSHIP DUES	13	250	0	250	0	0
Washtenaw Assessors Association							
101-257-818	CONTRACTUAL SERVICES	63,345	96,540	75,240	96,540	0	0
Contract for part time assessor and assistant.							
101-257-851	POSTAGE	1,981	2,500	2,089	2,500	0	0
Assessment Notices							
101-257-860	FUEL & MILEAGE	31	200	0	200	0	0
101-257-900	PRINTING & PUBLICATIONS	1,263	1,500	1,453	1,500	0	0
PPT Statements and Assessing Notices							

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101-257-927	ALLOCATE TO DEPARTMENTS	(34,278)	0	0	0	0	#DIV/0!
101-257-956	MISCELLANEOUS	0	500	0	500	0	0
101-257-957	TRAINING & DEVELOPMENT	20	200	0	200	0	0
Totals for dept 257-ASSESSING		100,940	102,690	86,734	101,690	(1,000)	-0.97%
Dept 265-HALL AND GROUNDS							
101-265-710	JANITORIAL SALARIES (\$45/Hr x 2.75 Hrs/Wk x 52 Wks)	6,174	6,435	5,390	6,435	0	0
101-265-715	SOCIAL SECURITY (\$6,435 x 7.65%)	472	492	412	492	(0)	-0.06%
101-265-716	HOSPITALIZATION	0	0	0	0	0	#DIV/0!
101-265-727	SUPPLIES	10,508	11,000	8,736	11,000	0	0
101-265-731	WORKERS COMP INSURANCE	3,654	3,178	0	3,178	0	0
101-265-816	From Invoice GROUNDS/CLEANG/JANITORL SERVIC	24,735	17,600	19,700	17,600	0	0
101-265-821	(Center Island Flower Beds - \$1,100; Lawn Maintenance - \$2500; Snow Removal & Salting - \$14,000) PSB MAINT & OPS ALLOCATION	39,660	46,667	0	43,100	(3,567)	-7.64%
101-265-850	Portion of PSB Maintenance and Ops cost split between GF, Police and Fire COMMUNICATION	2,532	2,580	1,684	2,580	0	0
101-265-851	Phone & Internet \$160/Mth; PEG Station \$10/Mth; Livestream \$45/Mth POSTAGE	2,128	2,880	2,580	2,880	0	0
101-265-910	Average of \$240/Mth INSURANCE & BONDS	10,256	24,790	0	24,790	(0)	0.00%
101-265-920	UTILITIES (Siren Electric @ \$17.00/Mth)	200	205	160	205	0	0
101-265-927	ALLOCATE TO DEPARTMENTS (H & G and PSB Maint & Ops. Allocation to Bldg Dept)	(4,195)	(4,000)	0	(4,000)	0	0
101-265-929	GRANT EXPENSE	440	0	0	0	0	#DIV/0!
101-265-930	REPAIRS & MAINTENANCE	1,116	4,800	5,579	4,800	0	Page 10 of 17

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101-265-938	(\$1000 Siren & Extinguisher Maint, \$3,800 Misc) CHARGEBACKS - PRIOR TAX YEARS	1,981	1,250	191	1,250	0	0
101-265-940	RENTAL EQUIPMENT	5,044	5,500	4,230	5,320	(180)	-3.27%
101-265-956	Mail Machine \$420/qtr, Water \$14/mth, Printer 65/mth, Copier 192/mth, \$32/mth color copier. MISCELLANEOUS	0	500	0	500	0	0
Totals for dept 265-HALL AND GROUNDS		104,706	123,877	48,660	120,130	(3,747)	-3.03%
Dept 270-LEGAL/PROFESSIONAL							
101-270-800	OTHER PROFESSIONAL FEES	0	2,500	697	12,500	10,000	400.00%
101-270-802	Scanning and Disposal of Township Documents \$10k, Miscellaneous \$1k, Barry Lonik AUDIT FEES	6,300	6,300	6,300	6,300	0	0
101-270-803	(Per Signed Agreement) LEGAL	87,625	96,000	62,360	96,000	0	0
101-270-806	(\$66,000 P. Burns Retainer + \$30,000 Other) ENGINEER	838	10,000	425	10,000	0	0
101-270-927	ALLOCATE TO DEPARTMENTS	(45,600)	(45,600)	(34,200)	(45,600)	0	0
Totals for dept 270-LEGAL/PROFESSIONAL		49,163	69,200	35,582	79,200	10,000	14.45%
Dept 336-CONTRIBUTIONS							
101-336-933	CONTRIBUTION - INDEPENDENCE DAY CELEBR	0	2,500	0	2,500	0	0
101-336-963	CONTRIBUTION - WWTP	0	0	0	0	0	#DIV/0!
101-336-964	CONTRIBUTION-FIRE & MED RES	13,718	0	0	0	0	#DIV/0!
101-336-967	CONTRIBUTION-LAW ENFORCEMENT	0	0	0	0	0	#DIV/0!
Totals for dept 336-CONTRIBUTIONS		13,718	2,500	0	2,500	0	0

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Dept 412-PLANNING/ZONING DEPT							
101-412-701	ZONING SALARIES	0	17,601	10,896	17,601	(0)	0.00%
	40% of Bldg/Planning/Zoning Coordinator Salary						
101-412-707	ZBA SALARIES	15,625	6,000	3,744	6,000	0	0
101-412-715	SOCIAL SECURITY	1,407	3,396	2,863	3,397	0	0.01%
101-412-716	HOSPITALIZATION	0	7,132	8,090	7,631	499	7.00%
101-412-717	LIFE/DISB INSURANCE	0	267	381	287	20	7.65%
101-412-718	ZONING PENSION	0	1,760	1,083	1,760	0	0.03%
101-412-723	RECORD SEC	6,260	9,620	6,160	7,020	(2,600)	-27.03%
	(Recording Sec - \$195/Mtg x 36 Mtgs)						
101-412-726	PLANN COMM	9,700	16,800	9,200	16,800	0	0
	Seven members of planning commission paid \$100 per mtg; 24 mtgs per year						
101-412-727	SUPPLIES	0	0	0	0	0	#DIV/0!
101-412-741	UNIFORMS/GEAR & ALLOWANCE	0	2,000	0	0	(2,000)	-100.00%
101-412-800	OTHER PROFESSIONAL FEES	0	1,000	0	1,000	0	0
101-412-801	PLANNER FEES	41,538	47,250	54,002	47,250	0	0
101-412-809	CODE ENFORCEMENT	200	20,800	13,800	20,800	0	0
	(C.E. Officer \$25/Hr x 16 Hrs/Wk=\$20,800)						
101-412-818	CONTRACTUAL SERVICES	0	0	0	0	0	#DIV/0!
101-412-823	ZONING ADMINISTRATION	16,025	12,000	18,140	12,000	0	0
	(8 Hrs. Every Weeks @ \$60/Hr. 52 weeks)						
101-412-851	POSTAGE	267	250	374	250	0	0
101-412-860	FUEL & MILEAGE	810	750	760	1,000	250	33.33%
	Increase for Code Enforcement full year mileage						
101-412-900	PRINTING & PUBLICATIONS	2,952	2,500	1,929	2,500	0	0
	Mlive Ads						

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101-412-910	INSURANCE & BONDS	1,000	0	0	0		
101-412-927	ALLOCATE TO DEPARTMENTS	27,054	0	0	0	0	#DIV/0!
101-412-956	MISCELLANEOUS	0	500	0	500	0	0
101-412-957	TRAINING & DEVELOPMENT	0	1,800	490	1,800	0	0
Totals for dept 412-PLANNING/ZONING DEPT		122,837	151,426	131,912	129,995	(21,430)	-14.15%
Dept 448-STREET LIGHTS							
101-448-920	UTILITIES	37,862	54,410	24,536	38,000	(16,410)	-30.16%
Totals for dept 448-STREET LIGHTS		37,862	54,410	24,536	38,000	(16,410)	-30.16%
Dept 449-ROAD WORK							
101-449-805	PATHWAYS AND SIDEWALKS	0	7,670	6,670	0	(7,670)	-100.00%
101-449-813	ROADWORK	28,762	49,113	22,986	66,113	17,000	34.61%
101-449-814	(Brine Applications) - 4 applications ROAD IMPROVEMENTS	133,073	136,000	92,024	156,000	20,000	14.71%
101-449-929	Drainage \$27,500, \$11,000 County Drains, \$30,000 for 6 Mile Culvert Replacement over 3 Years. \$20k increase per Twp Mgr GRANT EXPENSE	75,897	0	0	0	0	#DIV/0!
Totals for dept 449-ROAD WORK		237,731	192,783	121,680	222,113	29,330	15.21%
Dept 523-SOLID WASTE MANAGEMENT							
101-523-880	MAY/OCT CLEAN UP PROGRAM	2,000	0	0	2,000	2,000	#DIV/0!
Totals for dept 523-SOLID WASTE MANAGEMENT		2,000	0	0	2,000	2,000	#DIV/0!
Dept 666-COMMUNITY CENTER							

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101-666-701	SALARIES \$22.55 x 2080	45,892	46,909	34,247	46,909	0	0
101-666-702	SALARIES \$14.75/hr 24 hours/week Reimbursed for 6 hrs/wk Get Quarterly Payments from County)	0	18,408	0	18,408	0	0
101-666-710	JANITORIAL SALARIES (\$85/Wk. x 52 Wks)	4,160	4,420	3,040	4,420	0	0
101-666-715	SOCIAL SECURITY 7.65% of Salaries	3,720	5,336	2,772	5,335	(1)	-0.01%
101-666-716	HOSPITALIZATION 7% Increase over the prior year	8,301	9,998	7,594	10,697	700	7.00%
101-666-717	LIFE/DISB. INSURANCE 7.5% increase over prior year	617	690	462	742	52	7.50%
101-666-718	PENSION (Base Salary x 10%)	4,589	4,691	3,425	4,691	0	0
101-666-727	SUPPLIES (Paper Towels, Toilet Paper, Office Supplies)	1,113	2,000	1,183	2,000	0	0
101-666-731	WORKERS COMP INSURANCE From Invoice	628	824	0	824	1	0.06%
101-666-807	MEMBERSHIP DUES (Costco Memberships 1 @ \$120 Ea.)	120	120	120	120	0	0
101-666-812	CC TRIPS (Peoples Express)	5,737	4,500	3,803	6,000	1,500	33.33%
101-666-815	CC PROGRAMS (Instructors, Art Class, Movies on the Lake, Events)	11,670	10,000	7,430	12,000	2,000	20.00%
101-666-816	GROUPS/CLEANG/JANITORL SERVIC (\$800 Grass, \$125 Beds, \$2,500 Snow)	2,885	3,425	3,395	3,425	0	0
101-666-822	SENIOR NUTRITION	1,921	2,000	1,432	2,000	0	0
101-666-836	COMMUNITY EXPENSE (Donation Spend)	815	1,500	815	1,500	0	0
101-666-850	COMMUNICATION (Charter for Phones, Internet & TV @ \$230/Mth)	2,817	2,760	2,223	2,760	0	0
101-666-851	POSTAGE	196	250	141	250	0	0
101-666-860	FUEL & MILEAGE	0	200	0	200	0	0
101-666-900	PRINTING & PUBLICATIONS	0	650	0	650	0	0

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101-666-910	INSURANCE & BONDS	559	1,131	0	1,131	0	0
101-666-920	UTILITIES	2,592	2,800	2,590	2,800	0	0
101-666-922	Constellation, DTE, Sewer LATE FEES AND PENALTIES	805	125	0	125	0	0
101-666-929	GRANT EXPENSE	3,718	100	0	100	0	0
101-666-930	REPAIRS & MAINTENANCE	2,723	3,500	5,182	3,500	0	0
101-666-936	Terminix, Window cleaning and Various other repairs and maintenance. SOFTWARE	113	194	149	194	0	0
101-666-940	Micro Tech Anti Virus \$16.20 per month RENTAL EQUIPMENT	2,155	2,160	1,646	2,160	0	0
101-666-956	Copier Lease @ \$180/Mth MISCELLANEOUS	0	500	245	500	0	0
101-666-970	EQUIPMENT	20	0	39	0	0	#DIV/0!
Totals for dept 666-COMMUNITY CENTER		107,866	129,190	81,933	133,441	4,251	3.29%
Dept 753-RECREATION BOARD							
101-753-727	SUPPLIES	208	0	180	0	0	#DIV/0!
101-753-768	PARK IMPROVEMENTS	0	0	0	10,000	10,000	#DIV/0!
101-753-931	North Village Improvements PARKS MAINTENANCE	332	5,000	399	5,000	0	0
Totals for dept 753-RECREATION BOARD		540	5,000	579	15,000	10,000	200.00%
Dept 754-LAND PRESERVATION							
101-754-727	SUPPLIES	0	0	0	0	0	#DIV/0!
101-754-810	CONSULTANTS	0	0	0	0	0	#DIV/0!

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101-754-851	POSTAGE	0	0	0	0	0	#DIV/0!
101-754-900	PRINTING AND PUBLICATIONS	0	0	0	0	0	#DIV/0!
Totals for dept 754 - LAND PRESERVATION		0	0	0	0	0	#DIV/0!
Dept 850-TOWNSHIP CONTINGENCY							
101-850-905	CONTINGENCY FUNDS	0	0	0	0	0	#DIV/0!
Totals for dept 850-TOWNSHIP CONTINGENCY		0	0	0	0	0	#DIV/0!
Dept 900-CAPITAL OUTLAY							
101-900-970	EQUIPMENT	0	4,000	0	60,000	56,000	1400.00%
101-900-972	Indoor and Outdoor Self Serve Kiosks COMPUTER	1,949	1,000	99	2,000	1,000	100.00%
101-900-973	Assessing and Code Enforcement Computers SEWER IMPROVEMENTS	0	1,700	1,600	0	(1,700)	-100.00%
101-900-974	VEHICLES	0	0	0	10,000	10,000	#DIV/0!
101-900-975	Purchase vehicle from Police for Code Enforcement CONSTRUCTION	0	0	0	0	0	#DIV/0!
101-900-978	LAND ACQUISITION	15	8,303	8,303	0	(8,303)	-100.00%
Totals for dept 900-CAPITAL OUTLAY		1,964	15,003	10,002	12,000	(3,003)	-20.02%
Dept 905-DEBT SERVICE							
101-905-985	PSB SHARE OF BOND PMT	90,051	83,334	87,046	89,774	6,440	7.73%
Totals for dept 905-DEBT SERVICE		90,051	83,334	87,046	89,774	6,440	7.73%

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Dept 999	TRANSFERS OUT						
101-999-999	TRANSFER OUT	0	0	0	0	0	#DIV/0!
Totals for dept 999-		0	0	0	0	0	#DIV/0!
TOTAL APPROPRIATIONS		1,246,572	1,398,565	979,633	1,441,965	43,400	3.10%
NET OF REVENUES/APPROPRIATIONS - FUND 1		356,541	(60,437)	180,979	(64,523)	(4,086)	6.76%
BEGINNING FUND BALANCE		789,348	1,145,889	1,145,889	1,085,452		
ENDING FUND BALANCE		1,145,889	1,085,452	1,326,868	1,020,930		
			Fund Bal % 78%		Fund Bal % 71%		